

NOTICE OF MEETING
Tuesday, January 23, 2018
6:00 p.m.

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

REGULAR MEETING AGENDA

- I. CALL TO ORDER
- II. ROLL CALL
- III. PUBLIC HEARING ON THE 2018 BUDGET
- IV. ADDITIONS TO THE AGENDA
- V. PUBLIC COMMENT FOR ITEMS ON AGENDA
- VI. CONSENT AGENDA
 - A. Minutes of December 5, 2017 Workshop Meeting
 - B. Minutes of December 14, 2017 Regular Board Meeting
 - C. Sunset Valley Clubhouse – W.B. Olson Construction Management Contract for Sunset Valley Golf Course
 - D. Sunset Valley Golf Course Renovation – Change Order
 - E. Sunset Valley Golf Course Clubhouse – Woodhouse Tinucci Project Change Order
 - F. Approval of Kennedy Park Playground & Resolution 18-01 – Procurement of Playground Equipment
 - G. Bills and Payroll in the amount of \$2,321,231.66
- VII. UNFINISHED BUSINESS
 - A. 2018 Budget & Appropriation Ordinance 17-07
- VIII. TREASURER’S REPORT
- IX. NEW BUSINESS
 - A. Director’s Report
 - a. PDRMA 2017 Loss Control Award
 - B. Parks Foundation Update
 - C. Board Comments
- X. OPEN TO PUBLIC TO ADDRESS BOARD
- XI. 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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XII. ACTION FROM CLOSED SESSION IF ANY

XIII. ADJOURNMENT

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

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF WORKSHOP MEETING
DECEMBER 5, 2017**

The Workshop Meeting of the Board of Park Commissioners of the Park District of Highland Park was held in the Board Room at the West Ridge Center, 636 Ridge Road, Highland Park, Illinois.

The meeting was called to order at 6:02 p.m. by President Kaplan.

ROLL CALL

Present: Commissioner Grossberg, Vice President Ruttenberg, Commissioner Bernstein, President Kaplan

Absent: Commissioner Flores Weisskopf

Staff Present: Executive Director McElroy, Deputy Director Donahue, Director Curtis, Manager Johnson, Assistant Director Carr, Assistant Director Smith, Director Voss, Director Gogola, Director Romes, Manager Saunders, Manager Grill

ADDITIONS TO THE AGENDA - None

PARK OPERATIONS / GOLF OPERATIONS CONSTRUCTION UPDATE

Assistant Director Smith shared that work has shifted from outside the building to inside. The asphalt binder has been poured throughout the parking lot with the concrete ramp. The final layer of concrete sealer has been poured on the first and second floors and crews are busy working on the masonry walls that make up the separate rooms. Piping for the HVAC is being installed along with the plumbing on the first floor. The project is on time and under budget.

President Kaplan asked if there had been any issues with the neighbors. Assistant Director Smith stated that he had been in touch with a few neighbors who had inquired about the landscaping.

SUNSET VALLEY CLUBHOUSE UPDATE

Director Romes reported the construction documents are being finalized and the building application was sent to the City of Highland Park on December 4th. WB Olson will administer the bid process, and the bids will be back in early February for presentation and approval at the February Board Meeting. Executive Director McElroy stated that Staff will have a Construction Management contract from WB Olson in January. Commissioner Bernstein asked about the

Landscape Plan for the Clubhouse Renovation. Commissioner Bernstein requested to see the plan, and Vice President Ruttenberg agreed that all should see the plan.

Commissioner Bernstein wanted to know about the Lighting Plan. Executive Director McElroy explained that there was not a Lighting Plan, but Staff will come back with what was originally specified and that further enhancements could be decided on. Vice President Ruttenberg asked if there would be car charging stations and staff confirmed.

HIGHLAND PARK COUNTRY CLUB BANQUET & OPERATIONS UPDATE

Director Romes explained that the agreement with Kemper Sports Management (KSM) at the Highland Park Country Club expires in 2017. The District has conducted numerous meetings with banquet service providers to discuss future opportunities at the Highland Park Country Club. Staff considered written proposals for banquet services at HPCC from *Cater By Design* (CBD) and *Cater Cult*. CBD has over 30 years banquet experience, a strong reputation on the North Shore and banquet experience with other local Park Districts including Glenview and Winnetka.

Cater Cult has more than 25 years hospitality and catering experience, but is new to providing banquet management services. After reviewing both proposals, interviewing, checking references and further negotiating terms, staff is recommending that the Park District enter into a management agreement for HPCC banquet services with *Cater By Design* (CBD) for 2018.

In negotiating terms for 2018 banquet services, all 2018 KSM client contracts were reviewed by the Park District of Highland Park and CBD. The assessment of these contracts concluded that food, beverage, and labor costs provided by KSM were sold at a much lower cost than the current market. Additionally, the 2018 KSM client contracts include booking incentives and reduced fees that the Park District is obligated to honor. Terms between CBD and the Park District of Highland Park will include a quarterly payout of \$27,500 to CBD to account for the estimated difference in costs. After each quarter, an audit will be completed to compare the actual costs incurred by CBD for banquet operations and the estimated costs associated with KSM client contracts. If the net difference is less than the quarterly payout, CBD will credit the Park District of Highland Park the difference.

In addition to the above terms regarding existing bookings, any new bookings would include a payout to the Park District of Highland Park equal to 15% of the total food and beverage fees, plus the Park District of Highland Park would retain 100% of facility rental fees.

Commissioner Bernstein asked why the Park District is subsidizing weddings and bar mitzvahs. Executive Director McElroy explained that is part of the loss as a result of contracts signed at reduced fees. Vice President Ruttenberg wanted to know how many banquets were booked for 2018. Director Romes said that as of now there are 25 booked banquets.

REVIEW OF 2018 DRAFT BUDGET

Director Curtis reviewed the proposed 2018 Park District of Highland Park Budget. This budget represents the calendar year January 1, 2018- December 31, 2018. Following the budget process, the Finance Committee reviewed the budget in detail at the committee's meeting held on November 28, 2017.

The General, Special Recreation and Recreation Funds anticipate a combined operation surplus of \$3,271,390. Of that surplus \$1,550,000 will be transferred to the Capital Projects Fund and \$1,559,013 to Debt Service. Debt payments total \$3,077,363 while capital expenditures total \$8,961,414 resulting in a net deficit of \$7,252,836. This is a planned deficit as reserves are being used to support capital projects. The transfer of \$950,000 from Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

Projects scheduled for 2018 - include completion of a joint Parks and Golf Maintenance facility, and Sunset Valley course and clubhouse, purchasing the Highland Park Country Club course and planning for the conversion to a conservation based naturalized area. These initiatives take into consideration storm water management concerns, ADA compliance, and public need. Using an 'as needed' approach to bonding, two issues were completed, one in 2016 and the other in 2017. Providing the District with funds to implement the first GreenPrint 2024 projects. With the projects fully refunded, there is no need to issue bonds during 2018. Receipts from the debt extension base will be accessed to support bond payments.

A summary of the budget:

- **2018 planned Deficit of \$7,252,836.**
- **Consolidated revenue** for the fiscal year ending 12/31/18 is **\$22.8M.**
- **Consolidated expenditures** for the fiscal year ending 12/31/18 are **\$30.0 million.**
- **Capital expenditures** are estimated to be **\$8.9 million.**
- **Tax support** for the 2018 fiscal year represents **57.4%** of total revenues.

Following the time line established for 2018's budget, adoption of the budget will occur at January's Board Meeting. Until then the budget will remain open for review by the community.

Commissioner Grossberg asked about the Sunset Valley Business Plan. Director Curtis explained that Manager Saunders is reviewing different models and pricing structures. The Plan has not been finalized yet. Commissioner Bernstein and Executive Director McElroy stated that 2018 at Sunset Valley Golf Course will be about finding the balance as there will be no memberships and more outings. Commissioner Bernstein explained that 2019 will be used as the experiment. Commissioner Grossberg asked a question about the Land Management Plan. Assistant Director Smith stated that he and Senior Planner Schwartz are working on a draft that will be finalized upon her return. The document addresses the different areas of Park Operations, Land Acquisitions and Lakefront.

Commissioner Grossberg asked Director Curtis about the \$220,00 number which was greater than what was in the plan Manager Grill had presented. Director Curtis explained that the

\$20,000 was a “just in case” amount and was a part of the budget. Commission Bernstein reported that the Finance Committee reviewed the budget in detail at the committee meeting. He asked that Staff highlight the budget link on the website. Commissioners Bernstein and Grossberg thanked Director Curtis, Commissioners and Staff for the hard work on the 2018 “robust” budget.

2017 TAX LEVY ORDINANCE

Director Curtis reported that on November 14, 2017, the Park Board passed the Truth in Taxation Resolution for the 2017 tax levy (2018 collections). The 2017 tax levy ordinance represents the District’s request for property taxes and reflects an increase of 4.91% from the 2016 property taxes collected during 2017. It is based on a CPI increase of 2.1% and four cents per \$100 of Equalized Assessed Valuation for the Special Recreation Fund. This levy focuses on capturing new growth within the District. The levy requested totals \$11,431,707.

Upon passage of the ordinance at December’s Board meeting, staff will deliver an executed copy to Lake County so that it may be recorded by the legal deadline of the last Tuesday of the year which in 2017 falls on December 26. Commissioner Bernstein reported that the Finance Committee supported the recommendation for the tax levy.

2018 IPRA CONFERENCE ATTENDANCE

Director Curtis stated that last November Ordinance #16-06 An Ordinance Establishing a Travel Reimbursement Policy in Accordance with the Local Government Travel Expense Control Act (Public Act 0099-0604) was approved by the board. With this ordinance came the Policy Governing Reimbursement of Employee and Officer Travel, Meal and Lodging Expenses. Travel, meal, and lodging expenses incurred by any member of the Board of Park Commissioners must be approved by roll call vote at an open meeting of the governing board or corporate authorities of the local public agency. To comply with the policy a roll call vote is needed to approve attendance at IAPD/IPRA 2018 Soaring to New Heights Conference. Cost to attend the conference range from \$315- \$285 depending on the number of day in attendance. Per the policy Travel and Meal expenses will be reimbursed with a receipt.

Director Curtis shared that this conference provides an invaluable amount of information for Park Board Commissioners. Staff recommends approval of attendance at the IAPD/IPRA Soaring to New Heights Conference to be held January 2018.

REVIEW OF VOUCHERS

Director Curtis presented bills for checks written November 9 through November 30, 2017 for an amount totaling \$1,512,988.04. There were no questions from the Board.

REVIEW OF EMPLOYEE AMBASSADOR PROGRAM POLICY

Executive Director McElroy explained that currently full-time employees have been entitled to participation in programs and use of facilities at no charge. Part-time employees have been allowed use of programs on facilities at a discounted rate. The Internal Revenue Service has determined that these benefits are considered additional income and therefore must be reported as income. The current policy was updated to comply with IRS guidelines and is recommended to take effect January 1, 2018. This policy has been developed through discussions with other districts and Lauderbach & Amen. It also has been reviewed by Ancel Glink.

Executive Director McElroy stated that the Park District Staff is in the process of reviewing all the policies per Agency Best Practices. These policies will be presented to the Board for approval in the first Quarter of 2018.

Commissioner Grossberg asked if she thought this would have an effect on morale. Executive Director McElroy stated that the District believes that the policy is fair and with proper communication to the employees, they should understand the changes.

Staff would recommend approval of the Employee Ambassador Program Policy effective January 1, 2018.

OPEN TO PUBLIC ADDRESS TO ADDRESS BOARD

Richard Heineman thanked the Board on their handling of the Highland Park Country Club issue.

CLOSED SESSION

Motion was made by Commissioner Bernstein, seconded by Vice President Ruttenberg, to adjourn into Closed Session for discussion of 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.
Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg,
President Kaplan

Board Workshop Minutes

December 5, 2017

Nay: None
Absent: Commissioner Flores Weisskopf
Abstain: None

Meeting was adjourned into closed session at 7:30 p.m.

ACTION FROM CLOSED SESSION

President Kaplan reported that the Board met in Closed Session under 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)11 – litigation against or on behalf of the District or where the District finds that an action is probable or imminent.

No action was taken.

ADJOURNMENT

There being no further business, a motion was made Vice President Ruttenberg, seconded by Commissioner Bernstein and approved by unanimous voice vote. The Board Meeting adjourned at 9:30 p.m.

Respectfully submitted,

Liza McElroy, Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF REGULAR MEETING
DECEMBER 14, 2017**

The Regular Meeting of the Board of Park Commissioners of the Park District of Highland Park, was held in the Board Room at the West Ridge Center, 636 Ridge Road, Highland Park, Illinois.

The meeting was called to order at 6:04 p.m. by President Kaplan.

ROLL CALL

Present: Commissioner Grossberg, Commissioner Bernstein, Vice President Ruttenberg, President Kaplan

Absent: Commissioner Flores Weisskopf

Staff Present: Executive Director McElroy; Deputy Director of Operations Donahue; Director Curtis, IT Manager Johnson; Director Romes; Director Voss; Director Gogola; Assistant Director Smith; Assistant Director Carr

ADDITIONS TO THE AGENDA – None

PUBLIC COMMENT FOR ITEMS ON AGENDA

Richard Heineman reminded the Board about Senate Bill 851.

CONSENT AGENDA

Minutes of November 7, 2017 Workshop Meeting; Minutes of November 14, 2017 Regular Board Meeting; Sunset Valley Golf Course Renovation Project Change Order; Approval of the Updated PDHP Harassment Policy; Approval of the Employee Ambassador Program Policy; Bills and Payroll in the amount of \$5,341,391.58.

Motion was made by Vice President Ruttenberg; seconded by Commissioner Bernstein to approve the Consent Agenda.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg, President Kaplan

Nay: None

Absent: Commissioner Flores Weisskopf

Abstain: None

Motion Carried.

UNFINISHED BUSINESS

2018 IPRA Conference Attendance

Director Curtis reviewed Ordinance 16-06 An Ordinance Establishing a Travel Reimbursement Policy in Accordance with the Local Government Travel Expense Control Act (Public Act 0099-0604) was approved by the Board last November. With this ordinance came the Policy Governing Reimbursement of Employee and Officer Travel, Meal and Lodging Expenses. To comply with the policy a roll call vote is needed to approve attendance at IAPD/IPRA 2018 Soaring to New Heights Conference. Cost to attend the conference range from \$315- \$285 depending on the number of day in attendance. Per the policy Travel and Meal expenses will be reimbursed with a receipt.

Staff recommends approval of attendance at the IAPD/IPRA Soaring to New Heights Conference to be held January 2018.

Motion was made by Commissioner Bernstein; seconded by Vice President Ruttenberg to approve attendance at the IAPD/IPRA Soaring to New Heights Conference to be held January 2018.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg, President Kaplan
Nay: None
Absent: Commissioner Flores Weisskopf
Abstain: None

Motion Carried.

2017 Tax Levy Ordinance

Director Curtis explained that on November 14, 2017, the Park Board passed the Truth in Taxation Resolution for the 2017 tax levy (2018 collections). By law, the Park District must wait for 20 days to officially pass the 2017 tax levy ordinance to formalize the estimated levy described in the resolution. The 2017 tax levy ordinance represents the District's request for property taxes and reflects an increase of 4.91% from the 2016 property taxes collected during 2017 and is based on a CPI increase of 2.1% for those funds which are under the property tax cap and four cents per \$100 of Equalized Assessed Valuation for the Special Recreation Fund. This levy focuses on capturing new growth within the District.

Staff requests that the Board pass Ordinance 17-06, tax levy ordinance for 2017 representing the District's request for property taxes to be received in 2018. The amount of the levy is \$11,431,707 (eleven million, four hundred thirty on, seven hundred and seven dollars), exclusive of debt service.

Commissioner Bernstein reported that the Tax Levy was thoroughly vetted at the Finance Committee meeting.

Motion was made by Commissioner Grossberg; seconded by Vice President Ruttenberg to approve Ordinance 17-06 – 2017 Tax Levy.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg, President Kaplan
Nay: None
Absent: Commissioner Flores Weisskopf
Abstain: None

Motion Carried.

Resolution 17-05 – Memo of Understanding (MOU) with City of Highland Park for Highland Park Country Club Properties

Executive Director McElroy stated that the Park District of Highland Park (“District”) and City of Highland Park (“City”) have reached a tentative agreement pertaining to the sale of a portion of the Highland Park Country Club (“HPCC”), primarily the golf course, from the City to the District. The Memorandum of Understanding outlines, in part, the sale of the subject property which shall take place in the first quarter 2018. The City will continue to own the Clubhouse and the HPCC property off Rt. 41. A separate agreement will be drafted that will outline more specific terms and conditions among the parties relating to all seven lots that make up the HPCC.

The Park District will be entering into a contract with a banquet operator to manage banquet operations at the facility in 2018. The Park District will not be managing golf operations at the HPCC in 2018. The District will begin planning the site to transform the golf course lots to passive recreation per the GreenPrint Plan.

Vice President Ruttenberg stated that once he felt the terms were fair and equitable to all parties he would then vote yes to approve Resolution 17-05.

Commissioner Bernstein commented that there is still a way to go and expressed confidence in coming to terms with the agreement. Commissioner Grossberg expressed his support for the agreement.

President Kaplan understood Vice President Ruttenberg position, and he also wanted to see the property be made a nature preserve since he ran for the Park Board.

This MOU was approved by the Highland Park City Council on Monday, December 11, 2017. Staff recommends approval of the Resolution 17-05 Memorandum of Understanding (MOU) with City of Highland Park for Highland Park Country Club properties.

The floor was open to the public and Mr. Dave Fairman, B550 Patten Road had a question regarding the storm water management piece for the proposed open spaces at the Highland Park Country Club. He asked which entities would be involved in the planning and implementation of the project.

Motion was made by Commissioner Bernstein; seconded by Commissioner Grossberg to approve Resolution 17-05 – Memo of Understanding (MOU) with City of Highland Park for the Highland Park Country Club Properties.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, President Kaplan
Nay: Vice President Ruttenberg
Absent: Commissioner Flores Weisskopf
Abstain: None

Motion Carried.

Resolution 17-06 – Notice of Termination of an Intergovernmental Lease Agreement with City of Highland Park for Highland Park Country Club

Executive Director McElroy reported that Under Section 15 of the current Lease Agreement, the Lease can be terminated immediately by mutual consent of both the City and the Park District, or on one year's notice by either party unilaterally.

The Park District must send correspondence which requires advance notice to the City that the Park District is exercising its authority to terminate the lease effective close of business December 31, 2018. This action will relieve the Park District of any obligations for the Highland Park Country Club Country at that time. The City and the Park District are continuing to work towards a final agreement for the sale which will supersede the need to terminate the Lease unilaterally.

Staff recommends approval of Resolution 17-06 Notice of termination of an Intergovernmental Lease Agreement with the City of Highland for the Highland Park Country Club.

Motion was made by Vice President Ruttenberg; seconded by Commissioner Grossberg to approve Resolution 17-06 – Notice of Termination of an Intergovernmental Agreement with City of Highland Park for Highland Park Country Club.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg,
President Kaplan
Nay: None
Absent: Commissioner Flores Weisskopf
Abstain: None

Motion Carried.

TREASURER’S REPORT

Director Curtis shared that as of November 30, 2017 operating revenue is on track with the budget. Commissioner Bernstein asked Director Curtis what affect, if any the new proposed tax change on property taxes would have on the Park District. Director Curtis stated that county monies received will be held in escrow for all the agencies, not just the Park District, and will be distributed based on their usual schedule. The District won’t see these disbursements any earlier.

Director Curtis presented bills for checks written November 9 through December 12, 2017 for an amount totaling \$5,341,391.58. There were no questions from the Board.

NEW BUSINESS

Parks Foundation Update

The Parks Foundation Board is working on a marketing campaign, ‘Take A Hike’. The Parks Foundation is continuing to work on awareness of the Foundation within the community. Other items discussed at the meeting: Restaurant Week, Martin Luther King Day and the recruitment of new members to serve on the Parks Board.

Director’s Report

a. Government Finance Officers Association (GFOA) Award

Executive Director McElroy stated that this is the 27th consecutive year the Park District of Highland Park has been awarded this honor. She congratulated Director Curtis and her staff for their work.

b. Overview of Centennial Open Houses

Director Romes reported that both the Ice Skating and Gymnastics Open Houses at Centennial were a success. Commissioner Bernstein shared that he thought residents felt more comfortable sharing their opinions about an activity at the specific facility.

Board Comments

Vice President Ruttenberg was pleased to share that 639 track passes have been sold at the Recreation Center of Highland Park. Commissioner Bernstein thanked Director Romes for his update on Girls Feeder Basketball.

OPEN TO PUBLIC TO ADDRESS BOARD - None

CLOSED SESSION

Motion was made by Vice President Ruttenberg, seconded by Commissioner Bernstein, to adjourn into Closed Session for discussion of 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.
Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg, President Kaplan
Nay: None
Absent: Commissioner Flores Weisskopf
Abstain: None

Meeting was adjourned into closed session at 6:59 p.m.

ACTION FROM CLOSED SESSION

President Kaplan reported that the Board met in Closed Session under Section 2(c)(1) – the appointment, employment, compensation, discipline of the District including legal counsel for the District; Section 2(c)11 – litigation against or on behalf of the District or where the District finds that an action is probable or imminent

No action was taken.

2018 Highland Park Country Club Banquet Operator Approval

Director Romes presented the draft agreement for the Banquet Operator for the Highland Park Country Club.

Motion was made by Commissioner Bernstein; seconded by Vice President Ruttenberg to authorize the Executive Director to enter into an agreement with Catering by Design pending attorney review.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg,
President Kaplan
Nay: None
Absent: Commissioner Flores Weisskopf
Abstain: None

Motion Carried.

ADJOURNMENT

There being no further business, a motion was made by Commissioner Bernstein and seconded by Vice President Ruttenberg and approved by unanimous vote. The Board Meeting adjourned at 7:40 p.m.

Respectfully submitted,

Liza McElroy, Secretary



Memorandum

To: Board of Park Commissioners
From: Liza McElroy, Executive Director; Brian Romes, Director of Recreation and Facilities;
Kathy Donahue, Deputy Director of Operations
Date: 1/23/2017
Subject: **CONSTRUCTION MANAGEMENT AS CONTRACTOR WITH GUARANTEED MAXIMUM AGREEMENT FOR SVGC CLUBHOUSE**

Staff is recommending approval to hire W.B. Olson's as the construction manager for the SVGC Clubhouse Renovation Project based on the services outlined in the attached agreement for **Construction Manager as Constructor with Guaranteed Maximum**. Responsibilities of the Construction Manager per the attached agreement include project consultation, preparation of project cost estimates, bidding and negotiations with subcontractors and equipment suppliers, preparation and implementation of construction schedule, cost control, and construction site management. WB Olson was hired in April 2017 for pre-construction services related to this project, and has extensive experience with Clubhouse Construction, most recently completing the Glenview Park District Clubhouse. The Park District has an existing satisfactory relationship with W.B. Olson who served as the Construction Management firm for the Rosewood Development project.

Approval of this type of agreement involves a two-step process.

Step 1: This step requires approval from the Park Board of Commissioners

The attached agreement details "**CM as Contractor**" services of which W.B. Olson will be responsible, the process of determining a "**Guaranteed Maximum Price (GMP)**", and the "**CM Fee**" due to W.B. Olson. Both the GMP and the CM Fee will not be known until Step 2. The summary of the attached agreement for Step 1 includes:

1. W.B. Olson will be the "**CM as Contractor**" which specifically designates the CM to hold all subcontractor agreements and is responsible for their execution.
2. A "**Guaranteed Maximum Price**" will include the total cost for construction, 5% contingency and the CM Fee due to W.B. Olson.
3. The **CM Fee** due to W.B. Olson will be 4.5% of the total cost for construction.

Step 2: This step requires approval from the Park Board of Commissioners at the February 27 Meeting of the Guaranteed Maximum Price, which will act as an addendum to the attached agreement.

During this step both the GMP and the CM Fee will be determined and approved as part of the Agreement Addendum. The process for calculating the Guaranteed Maximum Price is as follows:

1. **Total Cost of Construction:** After opening bids for the various construction trades, W.B. Olson will consult with PDHP Staff and Project Architect Woodhouse Tinnuci (WTA) to determine if there are opportunities to further reduce the total cost of construction. After subcontractor negotiations, and acceptance from PDHP staff and WTA, W.B. Olson will then calculate the total cost of construction. The total cost of work for the construction of the SVGC Clubhouse renovation is estimated at \$1,367,526.
2. **Contingencies:** 5% of the total cost of construction will be allocated for CM contingencies. Unused contingencies will be reimbursed to PDHP.
3. **Construction Management (CM) Fee:** 4.5% of the total cost of construction will be allocated for the CM Fee. The current estimate for W.B. Olson's CM Fee is \$61,582.

Upon review and acceptance of the GMP, W.B. Olson will provide a Guaranteed Maximum Price Proposal and written statement to be approved by the Park Board of Commissioners which will act as an amendment to the attached agreement.

The current Project estimate for the Guaranteed Maximum Price provided by W.B. Olson is \$1,429,108. This is within the budgeted amount for hard construction costs and within the total amount budgeted for the SVGC Clubhouse renovation of 1,900,000.

RECOMMENDATION

Staff recommends approval from the Park Board of Commissioners of the attached agreement with W.B. Olson for ***Construction Manager as Contractor with Guaranteed Maximum Price.***



Memorandum

To: Board of Park Commissioners
From: Ryan Ochs, Superintendent of Golf
Brian Romes, Director of Facilities and Recreation
Kathy Donahue, Deputy Director of Operations
Liza McElroy, Executive Director
Date: January 23, 2018
Subject: **Change Order – Sunset Valley Golf Course Renovation**

The following change order is necessary to complete the drainage punch list items for the project construction. All change orders come out of the project contingency allowance.

Project Contingency Allowance	\$187,998.04
Wadsworth Golf Construction	
<ul style="list-style-type: none">Additional Drainage installed to complete Drainage punch list.	\$12,339.60
TOTAL =	\$12,339.60
Project Contingency Allowance remaining	\$175,658.44

Staff would recommend that the Board ratify the change orders for Wadsworth Golf Construction in the amount of \$12,339.60.



Memorandum

To: Board of Park Commissioners
From: Liza McElroy, Executive Director; Kathy Donahue, Deputy Director of Operations, Brian Romes, Director of Recreation & Facilities
Date: January 23, 2018
Subject: **SVGC RENOVATION – WOODHOUSE TINUCCI ASSOCIATES CHANGE ORDER**

In the fall of 2016, the Park District entered into a fixed fee agreement with Woodhouse Tinucci Associates (WTA) for the renovation of the SVGC for \$120,000 based on a \$1.35 million dollar budget. The fixed fee works, assuming the scope of the project, the schedule for design and approvals, and the construction schedule and other variables are determined up front. The fixed fee for such assignments is negotiated after the architect has prepared a comprehensive estimate of work hours and overhead costs.

It is noted in the AIA agreement that the owner and the architect may reasonably rely on the initial information to set the fixed fee. However, recognizing that such information may change and, in that event, the owner and the architect shall appropriately adjust the schedule, the Architect's services and compensation. In August of 2017, the overall project budget was adjusted from \$1.35 million to \$1.9 million, to include the alternates and kitchen improvements. The timeline for the project was also extended to the spring of 2018.

Staff has had lengthy discussions over the changes that have been made with WTA and the Finance Committee. A compromise on the adjusted fee has been reached. Staff would recommend that the agreement with WTA for the SVGC renovation be amended and increased by \$45,000 bringing the total fee to \$165,000. This amount falls within the overall project budget.

Woodhouse Tinucci Architects
230 W Superior 6th Flr Chicago IL 60654
Tel 312 943 3120 www.woodtinarch.com

January 16, 2018

Liza McElroy
Park District of Highland Park
Director of Planning and Projects
636 Ridge Road
Highland Park, IL 60035

Liza:

I'm writing to request a change order to our contract for architectural services. As the budget and scope for the project has increased, we have had to perform additional work to incorporate the increased kitchen scope as well as increased scope related to finishes as well as alternates. Per our conversations, for these additional services we request a change order to our contract in the amount of \$45,000.

Please confirm that this matches your understanding, and that we can adjust our overall contract amount from \$120,000 to \$165,000. As these services are already complete, we would appreciate being able to bill for them as soon as is possible.

Please don't hesitate to contact me if you have any questions.

Thank you,

A handwritten signature in black ink, appearing to read 'andy tinucci', written in a cursive style.

Andy Tinucci, AIA
Principal
Woodhouse Tinucci Architects



Memorandum

To: Board of Park Commissioners
From: Jeff Smith, Assistant Director of Parks, Properties & Planning; Dan Voss, Director of Parks, Properties and Planning; Kathy Donahue, Deputy Director of Operations; Liza McElroy, Executive Director
Date: January 23, 2018
Subject: **RECOMMENDATION: AUTHORIZE PURCHASE OF PLAYGROUND EQUIPMENT – KENNEDY PARK PLAYGROUND RENOVATION PROJECT**

Summary

Playground planning and design for the Kennedy Park Playground is complete including the neighborhood advisory committee process as required in Section 4.03 of the Park District of Highland Park Policy and Procedure Manual.

Recommendation

Due to this process as well as exclusive distribution network of the equipment manufacturer, the procurement of the selected playground equipment is not adapted to competitive bidding and therefore it is recommended the Park Board award the purchase contract of play equipment for Kennedy Park Playground Renovation to Play Illinois/BCI Burke Company, LLC, Fond Du Lac, WI in the amount of \$79,860 and approve Resolution 18-01, Resolution Authorizing a Contract for Procurement of Playground Equipment.

Construction is scheduled to begin in spring, 2018.

Budget Impact

Total Available Budgeted Funds for this project	\$350,000.00
Playground Equipment Purchase Price	less \$ 79,860.00
Playground Installation Budgeted Funds	less \$ 90,000.00
Playground Rubber Surface Budgeted Funds	less \$115,000.00
Park Site Amenities Budgeted Funds	less \$ 55,000.00
	<u>\$ 10,140.00</u>

**PARK DISTRICT OF HIGHLAND PARK
RESOLUTION No. 18-01**

**RESOLUTION AUTHORIZING A CONTRACT
FOR PROCUREMENT OF PLAYGROUND EQUIPMENT**

WHEREAS, the Park District of Highland Park (“Park District”) is an Illinois Park District governed by the Illinois Park District Code, 70 ILCS 1205/1 et seq. and other applicable laws; and

WHEREAS, Section 8-1(c) of the Park District Code governs contracts involving expenditures in excess of \$25,000.00 and generally requires that such contracts be let to the lowest responsible bidder after due advertisement of a competitive bid; and

WHEREAS, under the provisions of Section 8-1(c), contracts which by their nature are not adapted to award by competitive bidding are not subject to competitive bidding; and

WHEREAS, the Park District is in need of certain materials and work to renovate Kennedy Park Playground; (“Project”) and

WHEREAS, the original equipment manufacturer of the supplies or equipment needed for the Project operates a geographic-based, exclusive distributorship network that results in procurement of such property not being well-adapted for competitive bidding; and

WHEREAS, the Park District’s Board of Park Commissioners (“Board”) finds it to be necessary and in the best interest of the Park District and its residents to award a contract for the Project without competitive bidding;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Park District of Highland Park, Lake County, Illinois, as follows:

SECTION 1. The recitals set forth above are incorporated into this Resolution as the material legislative findings of the Board as though fully restated herein.

SECTION 2. The Board finds and determines that Play Illinois is the exclusive distributor within the state of Illinois for the BCI Burke Company playground equipment needed for the Project. The Board finds and determines that for the foregoing reasons the procurement of playground equipment for the Project is not subject to competitive bidding

SECTION 3. The Executive Director or her designee is hereby authorized and directed to enter into a contract with Play Illinois/BCI Burke Company, LLC in an amount not to exceed \$79,860 to acquire the playground equipment necessary for the completion of the Project.

SECTION 4. All resolutions and ordinances that conflict with this Resolution are hereby waived to the extent of such conflict.

PRESENTED to and **PASSED** by the Park District of Highland Park Board of Park Commissioners, this 23rd day of January, 2018.

AYES: _____

NAYS: _____

ABSTENTIONS: _____

APPROVED:

President

ATTEST:

Secretary



To: Board of Park Commissioners

From: Karen Lakoske - Accounts Payable Administrator
Annette Curtis - Finance Director
Liza McElroy - Executive Director

Date: January 23, 2018

Subject: Bills and Payroll Disbursements authorized by Finance Committee Member(s). Checks written December 9, 2017 through January 18, 2018 to be presented to the Board for approval on January 23, 2018.

BILLS

<u>DATE</u>	<u>AMOUNT</u>
January 4, 2018	\$ 1,108,935.04
January 11, 2018	\$ 13,878.00
January 18, 2018	\$ 254,236.39
Void	\$ (15,559.63)
Bank Drafts	\$ 127,316.47
P-Card	\$ 179,329.17
TOTAL	\$ 1,668,135.44

PAYROLL DISBURSEMENTS

December 8, 2017	\$ 294,835.00
December 22, 2017	\$ 358,261.22
TOTAL	\$ 653,096.22

GRAND TOTAL	\$ 2,321,231.66
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To the Treasurer:

The payment of the above listed accounts is hereby approved by the below named Finance Committee member as of 01-23-18 and you are hereby authorized to release the checks from the appropriate funds.

Finance Committee Member

ATTEST: _____
Secretary



Park District of Highland Park, IL

Check Register

Packet: APPKT01423 - 20180104 2

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						
10006 <u>122117</u>	3301-NCPERS - IL IMRF Invoice	01/04/2018 12/21/2017	Regular NCPERS Group Life Insurance	0.00 0.00	32.00 32.00	181027
15685 <u>4849</u>	ABSOLUTE SERVICE INC Invoice	01/04/2018 09/19/2017	Regular Perform test/maint Irrigation pump,Mech	0.00 0.00	1,926.00 1,926.00	181028
10049 <u>504795209</u> <u>505180228</u> <u>505607073</u>	ADP, INC. Invoice Invoice Invoice	01/04/2018 12/08/2017 12/15/2017 12/22/2017	Regular Payroll Services 12/01/17 Workforce Now and Enterprise eTime Payroll Services 12/15/17	0.00 0.00 0.00 0.00	8,796.13 526.72 7,731.64 537.77	181029
16921 <u>120117</u>	ALLEN JOHNSTON Invoice	01/04/2018 12/01/2017	Regular Toll Road Reimbursement	0.00 0.00	9.40 9.40	181030
10420 <u>6609411R</u> <u>6685941</u> <u>6686851</u>	CENTERPOINT ENERGY SERVICES, IN Credit Memo Invoice Invoice	01/04/2018 12/19/2017 12/20/2017 12/21/2017	Regular 09/01/17-09/30/17 Billing Adjustment 09/01/17-09/30/17 Billing Revised Invoic 11/01/17-11/30/17	0.00 0.00 0.00 0.00	5,841.69 -4,135.70 3,972.75 6,004.64	181031
14576 <u>306833</u>	CHICAGO MAGIC INC. Invoice	01/04/2018 12/12/2017	Regular Refund	0.00 0.00	1,147.00 1,147.00	181032
14371 <u>121117</u> <u>12112017</u>	CHILDREN'S THEATRE COMPANY Invoice Invoice	01/04/2018 12/11/2017 12/11/2017	Regular Fall 2017 dance class fees Fall 2017 theatre program	0.00 0.00 0.00	13,940.90 6,087.20 7,853.70	181033
10507 <u>3127</u>	CITY TECH USA, INC Invoice	01/04/2018 12/11/2017	Regular PublicSalary Annual Membership	0.00 0.00	350.00 350.00	181034
10537 <u>1814767015 122</u> <u>7261044014 122</u>	COMED Invoice Invoice	01/04/2018 12/20/2017 12/21/2017	Regular Egandale Sec Light Boat Beach,Cunniff11/ 11/20/17-12/21/17	0.00 0.00 0.00	444.89 50.96 393.93	181035
14826 <u>54752</u>	COMMERCIAL CAPITAL COMPANY, I Invoice	01/04/2018 12/06/2017	Regular Lease scanner station	0.00 0.00	276.00 276.00	181036
15574 <u>66484</u>	CONSERVATION LAND STEWARDSHI Invoice	01/04/2018 12/11/2017	Regular Pro Services Prescribed Burn	0.00 0.00	2,500.00 2,500.00	181037
16142 <u>0042916197 122</u> <u>0042916197 122</u>	CONSTELLATION NEWENERGY INC Invoice Invoice	01/04/2018 12/20/2017 12/20/2017	Regular October-November 2017 November- December 2017	0.00 0.00 0.00	17,329.80 6,996.03 10,333.77	181038
16743 <u>21828</u>	DN WELDING & FABRICATING, INC Invoice	01/04/2018 11/30/2017	Regular 13 Plug/Caps	0.00 0.00	103.00 103.00	181039
16923 <u>328440</u>	DOROTHY ANDERSON Invoice	01/04/2018 01/03/2018	Regular Refund	0.00 0.00	52.47 52.47	181040
16907 <u>308825</u>	ELICIA THOMPSON Invoice	01/04/2018 12/14/2017	Regular Refund	0.00 0.00	65.93 65.93	181041
16915 <u>121417</u>	FALCONS HOCKEY ASSOCIATION Invoice	01/04/2018 12/14/2017	Regular Fall 2017 Hockey classes/coaching service	0.00 0.00	3,278.05 3,278.05	181042
16064 <u>313684</u>	FC SETANA Invoice	01/04/2018 12/19/2017	Regular Refund	0.00 0.00	648.50 648.50	181043

Check Register

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	
10878	FERRET BACKGROUND CHECK	01/04/2018	Regular	0.00	17.15	181044
<u>PDHIPR010118-1</u>	Invoice	01/01/2018	Applicant profiles 12/01/17-12/31/17	0.00	17.15	
10974	GEWALT HAMILTON ASSOCIATES, IN	01/04/2018	Regular	0.00	14,403.50	181045
<u>5121.005-15G</u>	Invoice	12/07/2017	Prof Services 10/23/17-11/19/17 PDHP P	0.00	1,808.00	
<u>5121.045-1</u>	Invoice	12/07/2017	Prof Services thru 11/19/17 POGO Wall M	0.00	1,174.00	
<u>5121.200-20</u>	Invoice	12/07/2017	Prof Services 10/23/17-11/19/17	0.00	11,421.50	
11009	GRANDI BROS.	01/04/2018	Regular	0.00	416.45	181046
<u>A5051774</u>	Invoice	11/22/2017	Carburetor, 2 cases echo oil, STIHL coil	0.00	324.95	
<u>A5837307</u>	Invoice	12/14/2017	Carburetor & Intake gasket	0.00	91.50	
11102	HIGHLAND PARK CHAMBER OF COM	01/04/2018	Regular	0.00	1,250.00	181047
<u>21671</u>	Invoice	11/20/2017	2018 Annual Membership	0.00	1,250.00	
16922	HP ELITE	01/04/2018	Regular	0.00	1,091.00	181048
<u>307854</u>	Invoice	12/13/2017	Refund	0.00	1,091.00	
11194	ILLINOIS SHOTOKAN KARATE CLUBS	01/04/2018	Regular	0.00	4,838.60	181049
<u>121917</u>	Invoice	12/19/2017	2017 Fall class fee	0.00	4,838.60	
11196	ILLINOIS STATE POLICE	01/04/2018	Regular	0.00	4,000.00	181050
<u>121117</u>	Invoice	12/11/2017	Criminal background checks	0.00	4,000.00	
16924	IRENE DIOR	01/04/2018	Regular	0.00	11.67	181051
<u>328424</u>	Invoice	01/03/2018	Refund	0.00	11.67	
11240	J.W. TURF, INC.	01/04/2018	Regular	0.00	1,525.94	181052
<u>W01450</u>	Invoice	11/07/2017	New hydraulic line, cooler, tank, filter	0.00	1,525.94	
16470	KAITLIN GORDON	01/04/2018	Regular	0.00	12.13	181053
<u>133362-1</u>	Invoice	06/09/2017	Stale check replaced	0.00	12.13	
11431	KAPLAN PAVEMENT SERVICES	01/04/2018	Regular	0.00	8,292.05	181054
<u>171363</u>	Invoice	11/01/2017	3" Excavate & Pave 813 sf	0.00	8,292.05	
11486	KOVILIC CONSTRUCTION CO.	01/04/2018	Regular	0.00	65,000.00	181055
<u>001</u>	Invoice	11/27/2017	2017 Sleepy Hollow Park Bridge Replace	0.00	65,000.00	
16119	LAMP INC	01/04/2018	Regular	0.00	507,332.00	181056
<u>Z</u>	Invoice	12/19/2017	POGO-HP General Construction	0.00	507,332.00	
11541	LANER MUCHIN, LTD,	01/04/2018	Regular	0.00	420.00	181057
<u>528822</u>	Invoice	12/01/2017	Professional services thru 11/20/17	0.00	420.00	
16526	LEANN CAPRA	01/04/2018	Regular	0.00	85.80	181058
<u>147314-1</u>	Invoice	06/21/2017	Stale check replaced	0.00	85.80	
16914	LEE CHALMERS	01/04/2018	Regular	0.00	120.00	181059
<u>121417</u>	Invoice	12/14/2017	Refund	0.00	120.00	
16919	LESLIE STAPLETON	01/04/2018	Regular	0.00	67.20	181060
<u>321475</u>	Invoice	12/27/2017	Refund	0.00	67.20	
16920	LINDA BENJAMIN	01/04/2018	Regular	0.00	43.00	181061
<u>321480</u>	Invoice	12/27/2017	Refund	0.00	43.00	
16911	MADDIE DART	01/04/2018	Regular	0.00	213.63	181062
<u>306158</u>	Invoice	12/11/2017	Refund	0.00	213.63	
14647	MIDWEST FENCING CLUB	01/04/2018	Regular	0.00	936.00	181063
<u>22</u>	Invoice	12/18/2017	2017 Fall session 10/06/17-11/03/17	0.00	468.00	
<u>23</u>	Invoice	12/18/2017	2017 Fall session 11/10/17-12/15/17	0.00	468.00	
11860	MUTUAL ACE HARDWARE	01/04/2018	Regular	0.00	67.20	181064
<u>1191 113017</u>	Invoice	11/30/2017	Rental fee & Damage waiver	0.00	67.20	

Check Register

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	
14914	NORTH SHORE WATER RECLAMATIC	01/04/2018	Regular	0.00	5,556.45	181065
3687026	Invoice	12/23/2017	0 Central Ave 06/21/17-09/21/17	0.00	7.22	
3687213	Invoice	12/23/2017	1377 Deer Creek Pkwy (Maint) 06/21/17-	0.00	31.30	
3687520	Invoice	12/23/2017	1220 Fredrickson Place 06/21/17-09/21/1	0.00	4,596.87	
3689386	Invoice	12/23/2017	1390 Sunset Rd 06/21/17-09/21/17	0.00	27.69	
3689394	Invoice	12/23/2017	1801 Sunset Rd 06/21/17-09/21/17	0.00	15.65	
3689739	Invoice	12/23/2017	8 Park Ave 06/21/17-09/21/17	0.00	92.71	
3689773	Invoice	12/23/2017	1390 Sunset Rd 06/21/17-09/21/17	0.00	27.69	
3689775	Invoice	12/23/2017	1801 Sunset Rd(Sunset Woods) 06/21/17-	0.00	240.80	
3689931	Invoice	12/23/2017	3100 Trailway 06/21/17-09/21/17	0.00	189.03	
3689952	Invoice	12/23/2017	2700 Trallway 06/21/17-09/21/17	0.00	261.27	
3690002	Invoice	12/23/2017	1377 Deer Creek Pkwy 06/21/17-09/21/1	0.00	66.22	
11959	NSSRA	01/04/2018	Regular	0.00	18,254.51	181066
12	Invoice	12/07/2017	2017 Member agency capital fund contrib	0.00	18,254.51	
16436	PAM MEYERSON	01/04/2018	Regular	0.00	7.30	181067
313727	Invoice	12/19/2017	Refund	0.00	7.30	
11998	PARK DISTRICT RISK MGMT AGCY	01/04/2018	Regular	0.00	137,070.20	181068
1217133H	Invoice	12/31/2017	Health Invoice	0.00	137,070.20	
11998	PARK DISTRICT RISK MGMT AGCY	01/04/2018	Regular	0.00	31,246.16	181069
1217133	Invoice	12/31/2017	Property/Liability/Workers Comp/Emp	0.00	31,246.16	
16416	PATRICIA SOLEM	01/04/2018	Regular	0.00	24.57	181070
116248-1	Invoice	05/22/2017	Stale check replaced	0.00	24.57	
16085	PETER STURGIS	01/04/2018	Regular	0.00	12.02	181071
1897054-1	Invoice	01/03/2017	Stale check replaced	0.00	12.02	
16910	PHILIPPA DIJEMAL	01/04/2018	Regular	0.00	28.00	181072
302960	Invoice	12/08/2017	Refund	0.00	28.00	
12071	PLATINUM POOLCARE AQUATECH L	01/04/2018	Regular	0.00	2,925.00	181073
82219	Invoice	10/27/2017	2017 Swimming Pool Closing	0.00	2,925.00	
16906	RAFAEL LABRADOR	01/04/2018	Regular	0.00	10.00	181074
308746	Invoice	12/14/2017	Refund	0.00	10.00	
12172	RED WING SHOE COMPANY INC	01/04/2018	Regular	0.00	169.99	181075
712-1-19275	Invoice	10/02/2017	Safety boots- Gonzalez	0.00	169.99	
12211	RICOH USA, INC	01/04/2018	Regular	0.00	30.00	181076
1073644312	Invoice	12/06/2017	Manual meter collection charge	0.00	30.00	
12211	RICOH USA, INC	01/04/2018	Regular	0.00	353.00	181077
1073878521	Invoice	12/20/2017	Papercut additional licenses	0.00	353.00	
12211	RICOH USA, INC	01/04/2018	Regular	0.00	893.92	181078
5051659053	Invoice	12/14/2017	Copies 11/17/17-12/16/17	0.00	893.92	
16239	RICOH USA, INC.	01/04/2018	Regular	0.00	3,337.90	181079
99818211	Invoice	12/06/2017	Ricoh Lease 12/25/17-01/24/18	0.00	3,337.90	
16905	RITA ECHT	01/04/2018	Regular	0.00	3.73	181080
313729	Invoice	12/19/2017	Refund	0.00	3.73	
12264	ROTARY CLUB OF HIGHLAND PARK	01/04/2018	Regular	0.00	292.00	181081
7759	Invoice	12/20/2017	Qtrly dues	0.00	292.00	
16909	STEPHANIE HOLZ	01/04/2018	Regular	0.00	18.70	181082
306183	Invoice	12/11/2017	Refund	0.00	18.70	
12467	STEVE OLSON PRINTING & DESIGN	01/04/2018	Regular	0.00	118.00	181083

Check Register

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>14982</u>	Invoice	12/11/2017	250 Business Cards	0.00	118.00	
12490	SUNDEK OF ILLINOIS, INC.	01/04/2018	Regular	0.00	44,125.00	181084
<u>15912</u>	Invoice	12/01/2017	2017 HCAP/Parts Shelter floor replaceme	0.00	44,125.00	
12703	UNITED WAY OF METRO CHICAGO	01/04/2018	Regular	0.00	34.00	181085
<u>122017</u>	Invoice	12/20/2017	United Way	0.00	34.00	
16908	VALLADOLID USA	01/04/2018	Regular	0.00	134.00	181086
<u>309044</u>	Invoice	12/14/2017	Refund	0.00	134.00	
12732	W.B. OLSON, INC.	01/04/2018	Regular	0.00	4,000.00	181087
<u>563-02</u>	Invoice	11/30/2017	SVGC Clubhouse renovation pre-construc	0.00	4,000.00	
16348	WADSWORTH GOLF CONSTRUCTION	01/04/2018	Regular	0.00	190,444.02	181088
<u>434-09</u>	Invoice	12/08/2017	2017 SVGC Renovation	0.00	190,444.02	
16348	WADSWORTH GOLF CONSTRUCTION	01/04/2018	Regular	0.00	1,400.00	181089
<u>434-53</u>	Invoice	11/30/2017	Replace 8" HDPE drain line	0.00	500.00	
<u>434-54</u>	Invoice	11/30/2017	Install 18" storm flne	0.00	900.00	
16823	WELLS FARGO EQUIPMENT FINANCI	01/04/2018	Regular	0.00	515.26	181090
<u>5004426870</u>	Invoice	12/04/2017	Walking green's mower lease	0.00	515.26	
16823	WELLS FARGO EQUIPMENT FINANCI	01/04/2018	Regular	0.00	1,046.23	181091
<u>5004425869</u>	Invoice	12/04/2017	Walking green's mower lease	0.00	1,046.23	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	87	65	0.00	1,108,935.04
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
	<u>87</u>	<u>65</u>	<u>0.00</u>	<u>1,108,935.04</u>



Park District of Highland Park, IL

Check Register

Packet: APPKT01429 - 20180111 3

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						
16064 <u>313684-1</u>	FC SETANTA Invoice	01/11/2018 12/19/2017	Regular Refund	0.00 0.00	648.50 648.50	181092
10974 <u>5121.200-20</u>	GEWALT HAMILTON ASSOCIATES, I Invoice	01/11/2018 12/07/2017	Regular Prof Services 10/23/17-11/19/17 SVGC D	0.00 0.00	11,421.50 11,421.50	181093
10974 <u>5121.005-15G</u>	GEWALT HAMILTON ASSOCIATES, I Invoice	01/11/2018 12/07/2017	Regular Prof Services 10/23/17-11/19/17 PDHP P	0.00 0.00	1,808.00 1,808.00	181094

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	3	3	0.00	13,878.00
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
	3	3	0.00	13,878.00



Park District of Highland Park, IL

Check Register

Packet: APPKT01444 - 20180118 1

By Check Number

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	
Bank Code: AP-AP BANK						
15147	ABC PRINTING COMPANY	01/18/2018	Regular	0.00	1,548.76	181095
<u>220037</u>	Invoice	01/04/2018	2,000 coloring books-Summer Camp	0.00	1,015.00	
<u>220039</u>	Invoice	01/04/2018	Moraine dog park decals	0.00	283.80	
<u>220137</u>	Invoice	01/10/2018	250 Brochures - Heller Nature Center	0.00	124.98	
<u>220139</u>	Invoice	01/10/2018	250 Brochures - Rosewood Interpretive C	0.00	124.98	
10049	ADP, INC.	01/18/2018	Regular	0.00	452.06	181096
<u>506376218</u>	Invoice	01/05/2018	Payroll Services 12/29/17	0.00	452.06	
10055	AEREX PEST CONTROL	01/18/2018	Regular	0.00	60.00	181097
<u>1066554</u>	Invoice	12/31/2017	Service - December 2017	0.00	60.00	
16946	ALL AMERICAN EXTERIOR SOLUTION	01/18/2018	Regular	0.00	13,026.00	181098
<u>60263</u>	Invoice	12/20/2017	2017 Parks Roof Replacement-Sunset Wo	0.00	13,026.00	
16949	ANDERSON LOCK	01/18/2018	Regular	0.00	3,960.00	181099
<u>7071661</u>	Invoice	01/05/2018	Installation fee for doors	0.00	3,960.00	
16936	ANDREA MOHYLA	01/18/2018	Regular	0.00	113.13	181100
<u>337434</u>	Invoice	01/10/2018	Refund	0.00	113.13	
16934	ANDY KNOTE	01/18/2018	Regular	0.00	5.00	181101
<u>342984</u>	Invoice	01/15/2018	Refund	0.00	5.00	
10245	BANK OF AMERICA	01/18/2018	Regular	0.00	136.58	181102
<u>Acct Ending 8719</u>	Invoice	01/07/2018	Balance Due - Pella Engraving	0.00	136.58	
16267	BETH BRODY	01/18/2018	Regular	0.00	200.00	181103
<u>1910309-1</u>	Invoice	03/15/2017	Stale check replaced	0.00	200.00	
10295	BILL HORGAN	01/18/2018	Regular	0.00	146.00	181104
<u>010818</u>	Invoice	01/08/2018	Referee fees - December 2017	0.00	146.00	
16940	BRIAN EDMONSON	01/18/2018	Regular	0.00	28.04	181105
<u>344386</u>	Invoice	01/16/2018	Refund	0.00	28.04	
10378	CALL ONE	01/18/2018	Regular	0.00	5,524.09	181106
<u>1128095 011518</u>	Invoice	01/15/2018	January/February 2018	0.00	5,524.09	
10387	CAREY DOWDLE	01/18/2018	Regular	0.00	180.00	181107
<u>010818</u>	Invoice	01/08/2018	Referee fees - December 2017	0.00	180.00	
14209	CATHY TAYLOR	01/18/2018	Regular	0.00	50.00	181108
<u>1805004</u>	Invoice	06/08/2016	Refund	0.00	50.00	
10420	CENTERPOINT ENERGY SERVICES, IN	01/18/2018	Regular	0.00	10,273.11	181109
<u>6647771R</u>	Credit Memo	01/08/2018	10/01/17-10/31/17 Billing Adjustment	0.00	-3,468.30	
<u>6686851R</u>	Credit Memo	01/10/2018	11/01/17-11/30/17 Billing Adjustment	0.00	-6,004.64	
<u>6695241</u>	Invoice	01/09/2018	10/01/17-10/31/17 Billing Revised Invoic	0.00	9,023.93	
<u>6700281</u>	Invoice	01/11/2018	11/01/17-11/30/17 Billing Revised Invoic	0.00	10,722.12	
14826	COMMERCIAL CAPITAL COMPANY, I	01/18/2018	Regular	0.00	276.00	181110
<u>55603</u>	Invoice	12/29/2017	Lease scanner station	0.00	276.00	
10624	DANIEL CREANEY COMPANY	01/18/2018	Regular	0.00	1,425.00	181111
<u>41250</u>	Invoice	01/04/2018	Rosewood Beach-Topography	0.00	1,425.00	
15485	DAVID MANNA	01/18/2018	Regular	0.00	72.00	181112

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>010818</u>	Invoice	01/08/2018	Referee fees - December 2017	0.00	72.00	
10756	DRUE HOFFMAN	01/18/2018	Regular	0.00	72.00	181113
<u>010818</u>	Invoice	01/08/2018	Referee fees - December 2017	0.00	72.00	
16328	EXCEL AERIAL IMAGES, LLC	01/18/2018	Regular	0.00	389.00	181114
<u>00014</u>	Invoice	11/14/2017	Video/Photography	0.00	139.00	
<u>00015</u>	Invoice	12/14/2017	Video/Photography	0.00	250.00	
16075	EVAN KANE	01/18/2018	Regular	0.00	160.00	181115
<u>PDHP20171209</u>	Invoice	01/03/2018	Polar Express photography	0.00	160.00	
11116	HIGHLAND PARK PLAYERS	01/18/2018	Regular	0.00	5,000.00	181116
<u>010318</u>	Invoice	01/03/2018	2018 Annual Stipend	0.00	5,000.00	
11121	HIGHLAND PARK STRINGS	01/18/2018	Regular	0.00	15,000.00	181117
<u>010318</u>	Invoice	01/03/2018	2018 Annual Stipend	0.00	15,000.00	
16262	HOWARD MANDEL	01/18/2018	Regular	0.00	15.40	181118
<u>337416</u>	Invoice	01/10/2018	Refund	0.00	15.40	
11184	ILLINOIS DEPT OF AGRICULTURE	01/18/2018	Regular	0.00	15.00	181119
<u>000TQM 0022FL</u>	Invoice	01/16/2018	2018 Pest Control Lic Renewal-M. Sprova	0.00	15.00	
11274	JAY BACH	01/18/2018	Regular	0.00	463.00	181120
<u>010818</u>	Invoice	01/08/2018	Referee fees - December 2017	0.00	463.00	
11276	JAY ZIMMERMAN	01/18/2018	Regular	0.00	543.00	181121
<u>010818</u>	Invoice	01/08/2018	Referee fees - December 2017	0.00	543.00	
13389	JIM PAZIK	01/18/2018	Regular	0.00	37.00	181122
<u>010818</u>	Invoice	01/08/2018	Referee fees - December 2017	0.00	37.00	
16939	KARL NOVACK	01/18/2018	Regular	0.00	25.65	181123
<u>344272</u>	Invoice	01/16/2018	Refund	0.00	25.65	
16947	LEWIS FLOOR & HOME	01/18/2018	Regular	0.00	10,916.87	181124
<u>706712</u>	Invoice	11/16/2017	Heller Nature Center - Vinyl flooring instal	0.00	10,916.87	
15228	LITTLE LEGENDS SOCCER ACADEMY	01/18/2018	Regular	0.00	533.00	181125
<u>329327</u>	Invoice	01/04/2018	Refund	0.00	533.00	
11612	LITTLE TOMMY'S PLUMBING SHOP,	01/18/2018	Regular	0.00	1,265.00	181126
<u>1022-37396</u>	Invoice	01/04/2018	Service call-Sewer ejector pumps not wor	0.00	1,265.00	
16937	MARIA RUBIO	01/18/2018	Regular	0.00	70.00	181127
<u>335789</u>	Invoice	01/09/2018	Refund	0.00	70.00	
16942	MARTINA PAULIKOVA	01/18/2018	Regular	0.00	4.83	181128
<u>344389</u>	Invoice	01/16/2018	Refund	0.00	4.83	
16664	MI YOM	01/18/2018	Regular	0.00	71.01	181129
<u>194965-1</u>	Invoice	08/10/2017	Stale check replaced	0.00	71.01	
16928	E-QUANTUM CONSULTING, LLC	01/18/2018	Regular	0.00	165.00	181130
<u>4154</u>	Invoice	01/01/2018	Natural Gas Consulting Services	0.00	165.00	
16938	MICHELLE MARKS	01/18/2018	Regular	0.00	48.73	181131
<u>331281</u>	Invoice	01/05/2018	Refund	0.00	48.73	
11860	MUTUAL ACE HARDWARE	01/18/2018	Regular	0.00	127.10	181132
<u>1191 123117</u>	Invoice	12/31/2017	Supplies	0.00	127.10	
16944	NANCY SAWLE-KNOBLOCH	01/18/2018	Regular	0.00	203.75	181133
<u>1</u>	Invoice	01/13/2018	Photographs on 01/13/18	0.00	203.75	
11959	NSSRA	01/18/2018	Regular	0.00	14,004.23	181134

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Packet: APPKT01444-20180118 1

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
<u>110917</u>	Invoice	11/09/2017	2017 Reduced Fees	0.00	14,004.23	
11959 <u>38</u>	NSSRA Invoice	01/18/2018 01/08/2018	Regular 1st installment 2018 Member Agency Con	0.00	147,489.74	181135
16874 <u>344281</u>	PAMELA BENGIER Invoice	01/18/2018 01/16/2018	Regular Refund	0.00	15.30	181136
13818 <u>010818</u>	PAMELA MASON Invoice	01/18/2018 01/08/2018	Regular Referee fees - December 2017	0.00	109.00	181137
11998 <u>010118</u>	PARK DISTRICT RISK MGMT AGCY Invoice	01/18/2018 01/01/2018	Regular Health Invoice	0.00	1,001.77	181138
16344 <u>011518</u>	PARKS FOUNDATION OF HIGHLAND Invoice	01/18/2018 01/15/2018	Regular Collected donations on behalf of Parks Fo	0.00	436.66	181139
12053 <u>19194</u>	PETER BAKER & SON CO. Invoice	01/18/2018 12/21/2017	Regular Dumping charge	0.00	170.00	181140
12057 <u>010818</u>	PHIL FOLINO Invoice	01/18/2018 01/08/2018	Regular Referee fees - December 20107	0.00	60.00	181141
16935 <u>337419</u>	RASHMI SESHADRI Invoice	01/18/2018 01/10/2018	Regular Refund	0.00	23.47	181142
12211 <u>1074058405</u>	RICOH USA, INC Invoice	01/18/2018 01/05/2018	Regular Manual meter collection charge	0.00	30.00	181143
16239 <u>99973165</u>	RICOH USA, INC. Invoice	01/18/2018 01/25/2018	Regular Ricoh Lease 01/25/18-02/24/18	0.00	3,337.90	181144
12236 <u>010818</u>	ROBERT SOLTYSIAK Invoice	01/18/2018 01/08/2018	Regular Referee fees - December 2017	0.00	108.00	181145
12252 <u>010818</u>	RON KATZ Invoice	01/18/2018 01/08/2018	Regular Referee fees - December 2017	0.00	72.00	181146
12493 <u>16200 123117</u>	SUNSET FOOD MART INC Invoice	01/18/2018 12/31/2017	Regular Supplies	0.00	333.62	181147
16941 <u>344388</u>	SUZANNE WEISS Invoice	01/18/2018 01/16/2018	Regular Refund	0.00	6.80	181148
10587 <u>010818</u>	CREEKSIDE PRINTING Invoice	01/18/2018 01/08/2018	Regular Referee fees - December 2017	0.00	7,926.00	181149
14291 <u>166040-1</u>	TEST POSITIVE AWARE NETWORK Invoice	01/18/2018 07/11/2017	Regular Stale check replaced	0.00	50.00	181150
12551 <u>180106-01</u>	THE BRAVE WAY, LLC Invoice	01/18/2018 01/08/2018	Regular 01/06/18 Class instructor fee	0.00	40.30	181151
12606 <u>010818</u>	TIM GALASSINI Invoice	01/18/2018 01/08/2018	Regular Referee fees - December 2017	0.00	432.00	181152
12631 <u>010818</u>	TONY ROSS Invoice	01/18/2018 01/08/2018	Regular Referee fees - December 2017	0.00	467.00	181153
16948 <u>C-0735-14</u>	TREAS, STATE OF ILL, ILL CLEAN WA' Invoice	01/18/2018 01/17/2018	Regular Section 401 Water Quality Cert Fee	0.00	350.00	181154
16823 <u>5004503109</u>	WELLS FARGO EQUIPMENT FINANCI Invoice	01/18/2018 01/05/2018	Regular Walking green's mower lease	0.00	1,046.23	181155
16823	WELLS FARGO EQUIPMENT FINANCI	01/18/2018	Regular	0.00	515.26	181156

Check Register

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>5004503110</u>	Invoice	01/05/2018	Walking green's mower lease	0.00	515.26	
10650	WOODHOUSE TINUCCI ARCHITECTS	01/18/2018	Regular	0.00	3,610.00	181157
<u>07-4472</u>	Invoice	01/11/2018	SVGC Clubhouse	0.00	3,610.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	70	63	0.00	254,236.39
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
	<u>70</u>	<u>63</u>	<u>0.00</u>	<u>254,236.39</u>



Park District of Highland Park, IL

Check Register

Packet: APPKT01419 - 01032018 1

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						
16085	PETER STURGIS	01/12/2017	Regular	0.00	-12.02	179436
16350	DIRK BENDER	04/20/2017	Regular	0.00	-2.10	179902
16416	PATRICIA SOLEM	05/25/2017	Regular	0.00	-24.57	180038
16470	KAITLIN GORDON	06/22/2017	Regular	0.00	-12.13	180202
16526	LEANN CAPRA	06/22/2017	Regular	0.00	-85.80	180206

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	5	0.00	-136.62
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	5	0.00	-136.62



Park District of Highland Park, IL

Check Register

Packet: APPKT01427 - 20180111 1

By Check Number

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	
Bank Code: AP-AP BANK						
16064	FC SETANTA	01/04/2018	Regular	0.00	-648.50	181043
10974	GEWALT HAMILTON ASSOCIATES, IP	01/04/2018	Regular	0.00	-14,403.50	181045

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	2	0.00	-15,052.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	2	0.00	-15,052.00



Park District of Highland Park, IL

Check Register

Packet: APPKT01438 - 01172018 3

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						
14209	CATHY TAYLOR	01/12/2017	Regular	0.00	-50.00	179382
16267	BETH BRODY	03/16/2017	Regular	0.00	-200.00	179736
14291	TEST POSITIVE AWARE NETWORK	07/20/2017	Regular	0.00	-50.00	180353
16664	MI YOM	08/17/2017	Regular	0.00	-71.01	180485

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	4	0.00	-371.01
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	4	0.00	-371.01



Park District of Highland Park, IL

Check Register

Packet: APPKT01410 - 121417 2

By Check Number

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	
Bank Code: AP-AP BANK						
11188	ILLINOIS DEPT. OF REVENUE	12/14/2017	Bank Draft	0.00	5,555.00	DFT0001664
<u>November 2017</u>	Invoice	12/14/2017	November 2017	0.00	5,555.00	

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	5,555.00
EFT's	0	0	0.00	0.00
	<u>1</u>	<u>1</u>	<u>0.00</u>	<u>5,555.00</u>



Park District of Highland Park, IL

Check Register

Packet: APPKT01417 - 123117 2

By Check Number

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	
Bank Code: PAYROLL-PAYROLL BANK						
11160	ICMA RETIREMENT TRUST #106335	12/31/2017	Bank Draft	0.00	37,440.00	DFT0001666
<u>ICMA 401 12221</u>	Invoice	12/22/2017	ICMA 401 End of year payout	0.00	37,440.00	
13608	ICMA RETIREMENT TRUST #106336	12/31/2017	Bank Draft	0.00	10,000.00	DFT0001667
<u>ICMA 401 12221</u>	Invoice	12/22/2017	Wire Transfer ICMA 401 Executive	0.00	10,000.00	
11161	ICMA RETIREMENT TRUST #302037	12/31/2017	Bank Draft	0.00	8,810.09	DFT0001668
<u>ICMA 457 12221</u>	Invoice	12/22/2017	Wire Transfer ICMA 457 Deferred Comp	0.00	8,810.09	
12825	ICMA RETIREMENT TRUST #705568	12/31/2017	Bank Draft	0.00	380.00	DFT0001669
<u>ICMA Roth 12221</u>	Invoice	12/22/2017	Wire Transfer ICMA Roth	0.00	380.00	
11177	ILL MUNICIPAL RETIREMENT FUND	12/31/2017	Bank Draft	0.00	53,761.92	DFT0001670
<u>IMRF December</u>	Invoice	12/22/2017	IMRF 12/22/17	0.00	53,761.92	

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	5	5	0.00	110,392.01
EFT's	0	0	0.00	0.00
	5	5	0.00	110,392.01



Park District of Highland Park, IL

Check Register

Packet: APPKT01418 - 123117 4

By Check Number

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	
Bank Code: PAYROLL-PAYROLL BANK						
10058	AFLAC	12/31/2017	Bank Draft	0.00	1,372.58	DFT0001681
<u>AFLAC 123117</u>	Invoice	12/31/2017	AFLAC 12/31/17	0.00	1,372.58	

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	1,372.58
EFT's	0	0	0.00	0.00
	<u>1</u>	<u>1</u>	<u>0.00</u>	<u>1,372.58</u>



Park District of Highland Park, IL

Check Register

Packet: APPKT01425 - 20180105 2

By Check Number

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	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	01/05/2018	Bank Draft	0.00	9,616.88	DFT0001682
<u>ICMA 457 01041</u>	Invoice	01/04/2018	Wire Transfer ICMA 457 Deferred Comp	0.00	9,616.88	
12825	ICMA RETIREMENT TRUST #705568	01/05/2018	Bank Draft	0.00	380.00	DFT0001683
<u>ICMA Roth 01041</u>	Invoice	01/04/2018	Wire Transfer ICMA Roth	0.00	380.00	

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	9,996.88
EFT's	0	0	0.00	0.00
	2	2	0.00	9,996.88



Park District of Highland Park, IL

Check Register

Packet: APPKT01415 - 20171231 1

By Check Number

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	
Bank Code: AP-AP BANK						
10313	BOA P-CARD STATEMENTS	12/28/2017	Bank Draft	0.00	179,329.17	DFT0001665
<u>120717</u>	Invoice	12/07/2017	P-Card with PA	0.00	179,329.17	

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	179,329.17
EFT's	0	0	0.00	0.00
	<u>1</u>	<u>1</u>	<u>0.00</u>	<u>179,329.17</u>

P-Card Transactions
11/08/17-12/07/17

Vendor Name	Transaction	Amount	Total
22ND CENTURY MEDIA, LL	1	\$1,650.00	
4IMPRINT	1	\$2,639.22	
4TE IDNR ECOCAT INT	1	\$500.00	
4TE IDNR ECOCAT SERVIC	1	\$11.75	
ABC BUSINESS FORMS INC	2	\$423.50	
AIR COMFORT CORPORATIO	1	\$1,640.00	
ALSCO INDUSTRIAL PRODU	1	\$63.71	
AMAZON MKTPLACE PMTS	8	\$674.17	
AMAZON MKTPLACE PMTS W	1	\$145.64	
AMAZON.COM AMZN.COM/BI	5	\$245.75	
AMAZON.COM WWW.AMAZON.	1	\$31.93	
AmazonPrime Membership	1	(\$10.99)	
AMERICAN VAN EQUIPMENT	1	\$1,058.66	
ANDERSON LOCK CO	1	\$369.30	
AQUA VISIONS AQUATIC S	1	\$150.00	
ARLINGTON POWER EQUIPM	2	\$525.84	
AT&T PREMIER EBIL	1	\$1,466.42	
ATLANTA LIGHT BULBS, I	1	\$68.40	
ATT BUS PHONE PMT	4	\$1,963.27	
AVALON PETROLEUM	1	\$7,557.02	
AWARDS CO	1	\$50.49	
BATTERIES PLUS #0576	1	\$29.10	
BEST BUY MHT 00011650	1	\$73.99	
BHFX #10	3	\$501.41	
BLS SPAMTITAN	1	\$180.00	
Browns Chicken & Pasta	1	\$59.99	
BSN SPORT SUPPLY GROUP	1	\$47.94	
BTSI	5	\$6,346.50	
BURRIS EQUIPMENT CO	1	\$75.99	
CAROUSEL LINEN	1	\$117.40	
CERAMIC SUPPLY CHICAGO	1	\$166.86	
CHICAGO GOLF SHOW	1	\$725.00	
CHICAGO SKY	1	\$303.00	
CITY OF HIGHLAND PARK	9	\$8,155.00	
CITY OF HIGHLAND PARK	1	\$250.00	
CLUCKERS CHARCOAL CH	2	\$174.26	
COMCAST	1	\$11,697.06	
COMCAST CHICAGO	1	\$144.85	
COMCAST CHICAGO CS 1X	9	\$1,948.76	
CONSERV FS INC	1	\$258.30	
CPS 3025	1	\$332.54	
CRAFTWOOD LUMBER & HAR	23	\$808.24	
CROWN TROPHY 54	2	\$2,515.85	
CVS/PHARMACY #04787	4	\$655.48	
DD/BR #306048	4	\$62.97	
DICK'S SPORTING GOODS	1	\$99.96	
DIRECT FITNESS SOLUTIO	2	\$1,704.67	
DIRECT MOP SALES INC.	1	\$43.15	
DISPLAYS2GO	1	\$322.55	
DK ORGANICS LLC	5	\$280.80	
DOLLAR TREE	3	\$113.00	

P-Card Transactions
11/08/17-12/07/17

DOMESTIC UNIFORM IL	1	\$167.80
DRACMAN LLC	3	\$587.89
DROPBOX 92HGD56XQZ1L	1	\$9.99
DTV DIRECTV SERVICE	2	\$434.95
DUNBAR ARMORED	1	\$1,068.54
DWIGHT & M H JACKSON	1	\$53.75
EASTBAY TEAM SALES	4	\$1,412.99
EDIBLE ARRANGEMENTS	2	\$0.00
ELIVATE	1	\$439.03
ENTRYEEZE	1	(\$70.40)
EZGO FINANCE PAYMTS	2	\$804.50
FACEBK 4FKNVDEQ62	1	\$25.24
FACEBK 7FKNVDEQ62	1	\$5.25
FACEBK LK8CTDW4D2	1	\$100.00
FEDEX 251373463	1	\$23.74
FISH TECH	4	\$29.59
FLS BANNERS LTD	1	\$331.48
FORESTRY SUPPLIERS INC	1	\$35.16
FOX VALLEY FIRE AND SA	2	\$1,860.00
Friends of the Forest	1	\$300.00
FUN EXPRESS	1	\$165.45
GAMEDAY USA	1	\$597.00
GOODWIN & ASSOCIATES H	2	\$148.00
GOOGLE SVCSAPPS_pdhp.	1	\$4.16
GRAYSLAKE FEED SALES I	1	\$27.90
GROWER EQUIPMENT & SUP	1	\$119.80
GURNEE PARK DISTRICT	2	\$0.00
HALOGEN SUPPLY COMPANY	2	\$264.00
HANES GEO COMPONENTS	1	\$720.00
HARBOR FREIGHT TOOLS 1	2	\$978.67
HARRELLS LLC	6	\$9,585.49
IC SIGNS AND GRAPHICS	1	\$257.55
IDLEWOOD ELECTRIC S-HP	7	\$683.82
ILLINOIS ASSOCIATION O	44	\$12,685.00
IMPERIAL SURVEILLANCE,	2	\$570.00
INT IN BULLDOG SECURI	1	\$1,350.00
INT IN CURRENT TECHNO	1	\$4,877.51
INT IN ENERGY PRODUCT	2	\$1,350.00
INT IN ORIGINAL WATER	1	\$36.20
INT IN ROCKSOLID, LLC	1	\$1,244.40
INTERNATIONAL TRANSACTION	1	\$1.44
IPRA	15	\$3,865.83
IPRA	3	\$495.00
J2 EFAK SERVICES	1	\$33.90
JEWEL #3459	14	\$328.28
JOANN STORES #2057	1	\$22.54
JOANN STORES #612	1	\$95.26
JOHNSTONE SUPPLY OF GU	5	\$680.32
JORSON AND CARLSON COM	1	\$140.04
JUDY'S PIZZERIA	1	\$121.50
K & M PRINTING	4	\$1,220.00
KENILWORTH BASEBALL AS	1	\$2,396.00

P-Card Transactions
11/08/17-12/07/17

KEYTH TECHNOLOGIES	3	\$66.00
KOLLEGE TOWN SPORTS	1	\$390.00
KRITZ VACUUM & ALLERGY	1	\$19.99
LAKE CITY CLEANERS HIG	1	\$153.45
LAKESHORE IT SOLUTIONS	8	\$22,289.22
LAKESHORE LEARNING #33	1	\$76.95
LAKESHORE RECYCLING SY	8	\$1,987.84
LEVELUP POTBELLY155535	1	\$24.88
LITANIA SPORTS GROUP I	6	\$2,380.00
MAILCHIMP MONTHLY	1	\$240.00
MARIANOS 00085332	2	\$159.80
MARK VEND CO.	2	\$308.01
MARKETINGPROFS.COM	1	\$167.00
MENONI AND MOCOJNI	9	\$2,431.02
METROPOLITAN INDUSTRIE	1	\$2,588.00
MICHAELS STORES 5018	5	(\$18.00)
MUNCHS SUPPLY 1	2	\$677.50
MUTUAL ACE HARDWARE &	23	\$903.37
NAPA AUTO PARTS	27	\$1,663.51
NELS J JOHNSON TREE EX	5	\$0.00
NORTHSHORE PHYSICIAN	2	\$323.00
OFFICESUPPLY.COM	4	\$1,488.79
OTC BRANDS, INC.	2	\$185.19
PALOS SPORTS	4	\$956.57
PANERA BREAD #204027	1	\$215.40
PAPER MART	1	\$25.26
PARK DISTRICT OF HIGHL	2	\$2.00
Park District Risk Man	5	\$235.00
PARTY CITY	7	\$336.36
PATTEN	1	\$1,597.00
PGA OF AMERICA IL SECT	1	\$125.00
PIEROS PIZZA - MOTO	6	\$581.04
PITMAN	2	\$0.00
PORTER PIPE & SUPPLY	1	(\$39.34)
PORTILLOS E-COMMERCE	1	\$60.00
PRO AM TEAM SPORTS	1	\$810.00
R&R SPECIALTIES OF WIS	1	\$2,802.00
RAL WI STATE PARKS	2	\$259.30
READY CARE-PURE FIJI	1	\$399.80
READYREFRESH BY NESTLE	2	\$374.28
REDS GARDEN CENTER	1	\$337.14
RUSSO POWER - HAINESVI	1	\$442.94
S&S WORLDWIDE	1	\$240.98
SAMSCLUB #6228	1	\$550.23
SANTO SPORT STORE	9	\$2,581.42
SIGNS TODAY	1	\$39.21
SMITHEREEN PEST MANAGE	2	\$108.00
SPRINGBOARDS AND MORE	2	\$4,254.45
SQ SQ GOOD IMPRESSIO	1	\$420.00
SQU SQ BENT FORK BAKE	1	\$303.75
STAPLES 00116616	5	\$116.45
STAPLES DIRECT	3	\$70.94

P-Card Transactions
11/08/17-12/07/17

SUNSET FOODS #1	4	\$94.98
TARGET 00008334	1	\$30.00
TARGET 00008656	1	\$131.31
TARGET 00011684	14	\$1,208.03
TARGET 00011684	1	(\$34.46)
TENNISDRILLS.TV SUBSCR	1	\$199.00
THE ATHLETIC EQUIPMENT	1	\$238.00
THE HOME DEPOT #1901	1	\$15.85
THE HOME DEPOT #1926	1	\$746.18
THE HOME DEPOT 1926	13	\$1,451.83
THE HOME DEPOT 1981	1	\$88.91
THEATER DISTRICT	1	\$39.00
THERM FLO	1	\$423.00
THORNTONS #312	5	\$237.11
TME MONEY MAGAZINE	1	\$40.00
TOYS R US #6026 QPS	2	\$12.99
TRADER JOE'S #682 QPS	1	\$10.56
TST REAL URBAN BBQ HP	3	\$282.25
USA GYMNASTICS	1	\$98.81
USPS PO 1636060035	1	\$6.59
VERMONT SYSTEMS INC	1	\$150.00
WALKER BROS. ORIGINAL	1	\$162.50
WAL-MART #1228	1	\$13.73
WAL-MART #3893	4	\$94.96
WAREHOUSE DIRECT	22	\$2,644.41
WAUKEGAN TIRE #2	1	\$186.63
WEB NETWORKSOLUTIONS	2	\$47.97
WEISSMAN DESIGNS FOR D	1	\$226.72
WM SUPERCENTER #3893	1	\$36.98
WW GRAINGER	1	\$320.67
WWW.1877FLOORGUY.CO	1	\$117.30
WWW.ISTOCK.COM	2	\$274.60
WWW.NORTHERNSAFETY.COM	2	\$376.66
XO COMMUNICATIONS	1	\$283.24
YOUR ADVANTAGE II LTD	1	\$243.00
YUMMY BOWL RESTAURANT	1	\$15.90
TOTAL		\$179,329.17



Memorandum

To: Board of Commissioners

From: Annette Curtis, Director of Finance & IT, and Liza McElroy, Executive Director

Date: January 23, 2018

Subject: Ordinance #17-07 2018 Budget and Appropriation Ordinance

The 2018 proposed budget was presented to the Finance Committee on November 28, 2017 and then to the Board of Commissioners at the December 5, 2018 workshop meeting. At that time, the Board provided consensus to make the budget document available to the public for a 30 day viewing. The document was available at West Ridge Center, Recreation Center of Highland Park, the Highland Park Public Library and the Park District Website. Also, accordance with Park District Code notification of tonight's hearing was posted in the Highland Park News, Thursday January 11, 2018.

The proposed budget for fiscal year 2018 included total operating revenue of \$22,764,935, and total estimated expenditures of \$30,017,771. This is a planned use of reserves for capital projects related to master planning.

Staff worked diligently in preparing the budget. Seeking to control expenditures without jeopardizing the quality of programs/services to the community.

Recommendation:

Staff requests that the Board pass the 2018 Budget and Appropriation Ordinance- Ordinance #17-07, for the fiscal year beginning January 1, 2018 to December 31, 2018.



**PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND
APPROPRIATION ORDINANCE
JANUARY 1, 2018 TO DECEMBER 31, 2018**

BOARD OF PARK COMMISSIONERS

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

Annette Curtis, Treasurer

Liza McElroy, Executive Director

ORDINANCE NO. 17-07
AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR
THE FISCAL YEAR BEGINNING
JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018

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 January 2018** and notice of said hearing was given at least one week prior thereto as required by law and all other legal requirements have been complied with,

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PARK DISTRICT OF HIGHLAND PARK, LAKE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes of the Park District of Highland Park, Lake County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning January 1, 2018 and ending December 31, 2018.

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

I. The amount Budgeted and Appropriated for General Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$2,744,517	\$3,018,969
Contractual Services	1,001,400	1,101,540
Insurance	1,214,730	1,336,203
Materials & Supplies	248,263	273,089
Maintenance & Landscaping	115,198	126,718
Utilities	123,663	136,029
Pension	377,135	414,849
Transfers Out	<u>623,605</u>	<u>685,966</u>
Total Budgeted and Appropriated for General Fund:	<u><u>\$6,448,511</u></u>	<u><u>\$7,093,362</u></u>

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

Contractual Services	\$394,841	\$434,325
Transfers Out	<u>600,000</u>	<u>660,000</u>
Total Budgeted and Appropriated for Special Recreation Fund:	<u><u>994,841</u></u>	<u><u>1,094,325</u></u>

III. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$4,792,734	\$5,272,007
Contractual Services	1,071,187	1,178,306
Insurance	884,773	973,250
Materials & Supplies	340,707	374,778
Maintenance & Landscaping	320,155	352,171
Utilities	856,956	942,652
Pension Contributions	534,234	587,657
Cost of Goods Sold	26,546	29,201
Instructional Program	2,903,257	3,193,583
Capital Outlay	28,700	31,570
Transfers Out	1,885,408	2,073,949
	<u>1,885,408</u>	<u>2,073,949</u>
Total Budgeted and Appropriated for the Recreation Fund:	<u>\$13,644,657</u>	<u>\$15,009,123</u>

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

Principal	\$2,485,000	\$2,733,500
Interest	588,563	\$647,419
Fees & Charges	3,800	4,180
	<u>3,800</u>	<u>4,180</u>
Total Budgeted and Appropriated for the Debt Service Fund:	<u>\$3,077,363</u>	<u>\$3,385,099</u>

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

Contractual Services	\$429,500	\$472,450
Capital Outlay	8,531,914	9,385,105
	<u>8,531,914</u>	<u>9,385,105</u>

for the Capital Projects Fund:	<u>\$8,961,414</u>	<u>\$9,857,555</u>
Total Budgeted and Appropriated		

Total Estimated Expenditures Budgeted (All Funds) \$33,126,786

Total Estimated Expenditures Appropriated (All Funds) \$36,439,464.60

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	6,448,511	7,093,362
Special Recreation Fund	994,841	1,094,325
Recreation Fund	13,644,657	15,009,123
Debt Service Fund	3,077,363	3,385,099
Capital Projects Fund	<u>8,961,414</u>	<u>9,857,555</u>
Total Budgeted	<u>33,126,786</u>	
Total Appropriated		<u>36,439,465</u>

Each of said sums of money and aggregate thereof are deemed necessary by the Board of Park commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January, 2018 and ending the 31st day of December, 2018 for the repective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2017, 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:
\$23,289,296
- (B) Estimate of cash expected to be received during the fiscal year from all sources:
\$22,764,935
- (C) Estimate of expenditures contemplated for the fiscal year:
\$30,017,771
- (D) Estimate of cash and short term investments expected to be on hand at the end of the fiscal year:
\$16,036,460

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, 2018 and ending December 31, 2018, 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 January 2018, pursuant to a roll call vote.

Roll Call Vote: Ayes:

 Nays:

Absent and Not Voting:

Ordinance Approved:

ATTEST:

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

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

SEAL

STATE OF ILLINOIS)
)SS
COUNTY OF LAKE)

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

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

DO HEREBY CERTIFY, that the attached ANTICIPATED REVENUES BY SOURCE to be received by the Park District of Highland Park, Lake County, Illinois for the fiscal year beginning on the 1st day of January , 2018 and ending on the 31st day of December 2018 to be as follows:

General real estate tax revenues	\$12,946,257
Personal property replacement tax revenue	126,000
Investment earnings revenue	105,000
Daily fees	1,270,299
Rental revenue	1,263,618
Program user fees	5,038,863
Merchandising retail sales revenue	66,465
Memberships revenue	1,717,654
Miscellaneous revenue	230,780
Bond/Debt Proceeds	0
Transfers	<u>3,109,013</u>
	<u>\$25,873,949</u>

The above is certified this 23rd Day of January 2018

Annette Curtis, Treasurer
Park District of Highland Park

ATTEST:

SEAL

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

2018 ANNUAL BUDGET

DECEMBER 31, 2018
PARK DISTRICT OF HIGHLAND PARK





Park District of Highland Park

2018 Annual Budget

Fiscal Year January 1, 2018 - December 31, 2018

Park Board of Commissioners

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

Park District of Highland Park

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

Park District of Highland Park

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



**CITIZENS OF
Highland Park**

Park Board

President Brian Kaplan
Vice President Barnett Ruttenberg
Commissioners: Cal Bernstein,
Terry Grossberg, Lori Flores Weisskopf

Executive Director
Liza McElroy

Attorney

Auditor

Public Advisory Committees

Human Resources
Manager

Deputy Director of Operations

Director of
Finance & IT

Director of
Communications
& Mktg.

Director of
Recreation & Facilities

Safety
Coordinator

Assistant Director of
Recreation & Facilities

Director of
Parks, Property & Planning

Senior
Accounting
Manager

Communications
Coordinator
/Specialist

General
Manager/ Golf
Course
Superintendent

Recreation
Manager –
Recreation/
WR

Recreation
Manager Athletics/
Centennial Ice
Arena

Fitness/Aquatics
Manager

Manager of
Facility
Operations

Deer Creek
Tennis Manager

Registration
Coordination

Heller Nature
Center
Manager

Golf Program
& Service
Manager

Athletic
Coordinator

Recreation
Supervisor I
Athletics &
WR

Fitness
Supervisor

Membership
Services
Supervisor

Facility
Supervisor

IT Manager

Naturalist

Facility
Coordinator

Recreation
Supervisor II

Recreation
Supervisor

Recreation
Center
Building
Engineer

Facility
Coordinator

Tennis
Professionals

Naturalist

Assistant Golf
Course
Superintendent

Recreation
Supervisor

Recreation
Supervisor

Aquatics
Supervisor

Customer
Service
Coordinator

Assistant Director
of Parks, Property
& Planning

Parks
Operations
Manager

Approved: LM
Executive Director

Date: 12/1/17

Recreation
Supervisor

Recreation
Supervisor

Technician

Office
Coordinator

Recreation
Registration
Coordinator

Senior Planner

Parks
Crew
Leaders

Landscape
Architect

Natural Areas
Manager

Park District of Highland Park

Mission:

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

Vision:

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

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

Values:

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

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

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

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

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

Park District of Highland Park

Park District of Highland Park

District Profile

Established: The Park District of Highland Park was established in 1909 and is located in the City of Highland Park, Illinois along the north shore of Lake Michigan. The Park District was shaped by such progressive people as Everett Millard, Julius Rosenwald, Jens Jensen, Mary T. Watts, Jesse Lowe Smith and others. Their belief in protecting open space and providing recreation for all the people of Highland Park is as important today as it was 108 years ago -

The Park District was originally named the Highland Park East Park District. It was renamed the Park District of Highland Park in 1935. In 1973, the District began recreational programming. Today, the Park District manages over 700 acres of land, operates nine facilities, and offers nearly 3,000 recreation programs. Neighborhoods throughout Highland Park enjoy proximity and easy access to parks and open spaces that offer both the recreation and solitude that only nature, as noted by our early progressive leaders and naturalists, can provide.

Governance: Today, a five-member volunteer Board of Commissioners establishes policy, strategic direction, and creates the ordinances that govern the Park District. Commissioners serve staggered terms of six years with elections every two years. The Board is responsible for the long-term direction of the Park District, elects Board officers, and appoints the Executive Director as well as the Park Board attorney and auditor. Each Commissioner serves as a liaison to the District's various internal and advisory committees. The Park Board meets on the fourth Tuesday of each month and generally holds a workshop (meeting of the whole) on the second Tuesday of each month.

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

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

Population: According to most recent available information, the Park District serves a population of approximately 30,000.

Demographics: The Park District serves a highly educated (67% of residents have - post secondary degrees) community with a median household income of \$119,126 and a median age of 45.4 years. The Park District of Highland Park has approximately 13,000 housing units.

Real Estate: The 2017 (tax year 2016) Equalized Assessed Valuation (EAV) of real estate is \$2,344,268,130.

Tax Rate: The 2016 tax rate was \$.528764 per \$100 of assessed value

Fiscal Year Budget: The fiscal year begins on January 1 and concludes on December 31. The total budget for 2018 is \$22.8 million. Capital improvement and repair budget of \$8.9 million, a debt retirement budget of \$3.0 million and a budget for inter-fund transfers of \$3.1 million.

Debt Rating: The Park District holds an Aaa bond rating from Moody's Investor Services on its outstanding debt.

Park Resources: The Park District owns and operates more than 700 acres of land in 44 park areas comprised of community parks, neighborhood parks, play lots, dog parks and passive parks. The Park District also assists other units of local government in maintaining their property.

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

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

The Park District partners with other local governments such as the school districts which provide facilities for Park District use and in turn the Park District maintains many school outdoor spaces.

Unique facilities include the Sunset Valley Golf Course, Deer Creek Racquet Club (tennis and racquetball), Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boat Launch, and Rosewood Beach. The amenities at the parks include 23 ball diamonds, 14 soccer fields, 39 playgrounds and outdoor tennis courts, and 9 miles of walking and bike trails.

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

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

Staff:

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District along with 81 full-time staff members. The District employs several hundred part-time, seasonal, and temporary employees as well as many volunteers in three Functions; **Administration** (which includes the Executive Director's support staff, Finance and Information Technology, Human Resources, and Communications & Marketing); **Parks**, and **Recreational Services**.

Affiliations:

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

Contact:

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



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

January 23, 2018

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

Dear Commissioners:

Following is the proposed 2018 budget for the Park District of Highland Park.

In preparing the 2018 Budget, staff was challenged to Think Differently, Operate Differently. The budget successfully strikes a balance between providing good value and quality facilities, programs and activities for our residents. While maximizing revenue opportunities with staff's continued commitment to reduce expenditures.

Throughout this report the operational shifts at the Highland Park Country Club is identified. The sale of the Highland Park Country Club Course between the City of Highland Park and the Park District will result in golf no longer begin offered at the facility. For 2018 operations will focus on the Golf Learning Center and Banquet operations.

Deer Creek Racquet Club is moving from a nine-month operation to a twelve-month operation. Expanding membership and lesson opportunities, while providing access to an air-conditioned tennis facility during the summer months.

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

2018 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operation surplus of \$2,178,063. Of that surplus \$1,550,000 will be transferred to the Capital Projects Fund and \$1,559,013 to Debt Service. Debt payments total \$3,077,363 while capital expenditures total \$8,961,414 resulting in a net deficit of \$7,252,836. This is a planned deficit as reserves are being used to support capital projects. The transfer of \$950,000 from Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

Projects scheduled for 2018 - include completion of a joint Parks and Golf Maintenance facility, and Sunset Valley course and clubhouse. Purchasing the Highland Park Country Club course and planning for the conversion to a conservation based naturalized area. These initiatives take into consideration storm water management concerns, ADA compliance, and public need.

Using a 'as needed' approach to bonding, two issues were completed, one in 2016 and the other in 2017. Providing the District with funds to implement the first GreenPrint 2024 projects. With the projects fully refunded, there is no need to issue bonds during 2018. Receipts from the debt extension base will be accessed to support bond payments.

A summary of the budget:

- **2018 planned Deficit of \$7,252,836.**
- **Consolidated revenue** for the fiscal year ending 12/31/18 is **\$22.8M.**
- **Consolidated expenditures** for the fiscal year ending 12/31/18 are **\$30.0 million.**
- **Capital expenditures** are estimated to be **\$8.9 million.**
- **Tax support** for the 2018 fiscal year represents **57.4%** of total revenues.

Acknowledgements

The 2018 budget is a collaborative effort and involves the efforts of supervisors, managers, and support staff, throughout the District. The administration department, specifically the Finance Office, is responsible for its final preparation as well as the preparation, filing, and distribution of the Budget and Appropriations Ordinance. The Budget will be reviewed continuously during the year and could not have been accomplished without the efforts of Park District staff and the support of our Park Board Commissioners.

Respectfully submitted,

Liza McElroy
Executive Director
Park District of Highland Park

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

FUTURE PLANNING

The Park District of Highland Park is committed to be an excellent, accountable, ethical, and sustainable organization based on a strong commitment to its mission, vision, and values. As part of this commitment, the District utilizes two planning mechanisms to stay on course and achieve these goals- a long-term master plan and a short-term strategic plan. The plans work together to provide the District with a road map to exceed our resident and customers' expectations by delivering extraordinary experiences within our parks and facilities as well as through our programs and services.

GREENPRINT 2024

Adopted by the Board of Commissioners in December 2015, GreenPrint 2024 is the District's comprehensive master plan which represents a new vision for the District and will guide our future facility and program development decisions over the next ten years. A framework for investment in the park system over the next decade, GreenPrint 2024 will ensure that resources are aligned with current and future resident needs, community values, and the District's changing demographics. Planning and project initiatives that were identified in GreenPrint 2024 are the result of tremendous feedback generated from the community during this process.

Projects

GreenPrint 2024 identified two tracks of capital projects to be completed over 10 years.

Track One projects included in the 2018 Budget are:

- Sunset Valley Golf Course improvements (start 2016, completion 2018)
- Sunset Valley Clubhouse improvements (start 2017, completion 2018)
- Planning for Centennial Ice Arena lobby renovation. (starts 2018, completion 2019)

Track Two projects include in the 2018 Budget are:

- Conversion of the Highland Park County Club golf course into a new conservation based naturalized area (planning 2018, planting 2019)

Completion of the Parks Golf Maintenance building is included in the 2018 budget.

Planning and Operations Strategy

GreenPrint 2024 identified areas of planning and strategy development. Included in 2018 Budget are:

- Management of the Program- program life cycle
- Creation of efficiencies through technology
- Lakefront Master Planning
- Land management master planning

STRATEGIC PLAN 2016-2020

The Park District of Highland Park aspires to be an excellent, accountable, ethical, and sustainable organization based on its strong commitment to the District's mission, vision, and values. Reaching & sustaining these aspirations requires ongoing growth. In the coming year, the District will continue implementing the 2016-2020 Strategic Plan which provides the foundation for this growth. The plan was developed around four strategic themes:

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

The Park District developed a set of initiatives to assist in achieving the 16 objectives outlined in each theme. These objectives are supported by desired measures accomplished through completion of strategic initiatives (tasks). The Park District created cross-department staff committees charged with accomplishing each initiative within a specified timeline.

Objective Statements

Maximize the Customers Experience

Objective 1: Manage the Program Portfolio

Objective 2: Build/Brand a sense of Community

Objective 3: Create Lasting Impressions

Objective 4: Build a Customer Relationship Management Program

Effective, Operational Excellence

Objective 5: Improve Internal Communication

Objective 6: Create Effective Strategies for Employee Recruitment

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

Objective 8: Create Efficiencies through Innovative Technology

Objective 9: Create a Green Culture

Objective 10: Continue Innovative Integrated Marketing Systems

Unified and Engaged Work Culture

Objective 11: Create a Plan for Employee Growth and Development

Objective 12: Be the “Employer of Choice”

Objective 13: Integrate Core Values into the Work Culture

Sustained Financial Health

Objective 14: Implement Key Performance Measures

Objective 15: Implement Creative Strategies for Alternative Sources of Revenue

Objective 16: Identify Efficiencies to Reduce Expenses

OPERATIONS OVERVIEW

Fund Structure

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

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

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

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

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

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

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

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

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

Budget Guidelines, Process, Policies

Budget and Appropriation Ordinance

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

Along with a certified copy of the Budget and Appropriation Ordinance, the District includes anticipated revenue during the fiscal year covered by the ordinance. The District's -- Treasurer is responsible for certifying the revenue estimate. The ordinance outlines any probable expenditure of grant or development impact fees.

State law prohibits spending beyond the appropriations set forth in the ordinance at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners has the authority to transfer items in any fund in the appropriation ordinance, with a two-thirds majority vote. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was adopted.

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

Budget Planning Process

Preparation of the 2018 Capital Replacement Plan (CRP) and Operating Budget run parallel to one another during the budget process. Planning for Park District's CRP began in the summer and resulted in a thoroughly researched list of project recommendations that are presented to the Board of Commissioners prior the budget presentation. The Capital Replacement Plan for 2018 summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final CRP for the fiscal year is presented in the Capital section of this document.

Detailed budgeting for program and operational budgets began during the summer months. Departments met individually, developed their budgets, and entered the information into the Park District finance software. In September, staff met with their department heads, business office staff, and the Executive Director to finalize the draft document that was first presented to the Finance Committee and then to the Board of Commissioners at a Workshop Meeting scheduled December 5, 2017.

Public Meetings Schedule

DATE	MEETING/ACTION	MATTER
10/10	Workshop	Capital Budget Presented to Board
10/1-11/15	Business Office	Implements recommended changes
11/16	Budget Completed	Reviewed by Exc. Director and Staff
11/28	Finance Comm.	Budget Presentation
12/5	Workshop	Budget Presentation
1/8	Publication	Budget & Appropriations Hearing notice
1/23	Board Meeting	Pass 2018 Budget

Budgetary Control

Park District policy requires the District to adopt a balanced operating budget. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Surplus from operations primarily funds capital improvements. A deficit total budget, in which expenditures exceed revenues result only from discretionary spending approved by the Board of Commissioners for capital improvements. Which is the case for 2018. Any other budget deficit would require Board resolution.

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

Expenditure Accountability

Staff presents a monthly budget variance report to the Board. Throughout the year, Park District staff gives special presentations to the Board highlighting the activity of a specific program or facility. The Board is also provided updates on the Capital Improvement Plan.

Operations

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

Salaries and Wages

In 2015, the District completed a review of its Compensation and Classification Study, which went into effect on January 1, 2016. As part of the budget process, a survey of comparable-entities is completed to help determine the merit pool for the District. The recommended increase is 3%. In addition, the survey includes information on salary ranges to determine if there is a need to adjust ranges. Based on the findings, there are no recommended adjustments to the ranges. A copy of the classification plan can be found in Appendix D. Finalized in 2017 a Part Time Compensation and Classification Study was completed. Similar to the Full-Time study, part time positions were classified by skill and pay ranges were defined. Both studies support the Employer of Choice strategic initiative.

Fund Balance Policy

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

Investment Policy

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

Long-Range Planning

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

Mid-Range Planning

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

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

Asset Inventory

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

Diversity of Revenue

A combination of user fees, sale of merchandise, interest income and taxes provide funds for services. Property tax is one of the major sources of revenue for general operations. Each year the Park District has the opportunity to increase its levy for taxes in its operating funds by the CPI or 5%, whichever is lower. 2018 (2017 tax year) CPI is 2.1%, there is a budgeted increase based on the CPI and new growth. The District has little or no control over the diversity of the tax base except to participate in tax incentives from the City or County to attract or retain business. Taxes are assessed twice per year- in late spring and midsummer.

The Park District charges fees for recreation activities and subscribes to a policy of varied fees for those services. Nonresidents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff may set fees higher than operating costs if there are additional indirect costs, such as operating maintenance, administrative overhead, and use of capital assets. Fees for programs that do not cover all costs are reviewed regularly by staff.

Infrequent Revenue

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

Other Revenue Opportunities

The Sponsorship Program for special events, and athletics has been redesigned and formalized. The Sponsorship Program will provide an opportunity for the District to build stronger relations with community businesses. While providing the sponsor with public facing opportunities.

The Parks Foundation of Highland Park, was the first GreenPrint 2024 initiative to be completed in 2016. The Foundation is organized as a not-for-profit corporation, guided by a three-member executive board, the primary purpose of the Foundation is to secure, manage and invest donations, gifts, and bequests in support of the District's programs, services, and facilities. For 2018, anticipated support from the Foundation will be focused on SMILE Grant-in-Aid. SMILE Grant-in-Aid supports participants who are experiencing economic difficulty, with participation scholarships.

Debt Issuance

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

Forecasting

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

DEBT POSITION

Overview

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

From 2011-2015, the District did not issued bonds to support capital improvement, providing the tax payer savings totaling over \$6.5 million. With the implementation of GreenPrint 2024 track one capital projects, General Obligation Bonds series 2016 & 2017 were issued. Real estate taxes received for debt retirement pass through the Debt Service Fund, supporting the 2016 & 2017 issuances. Interest payments will be made during June and December. Principal payments will be made in December.

Current General Obligation Bond Indebtedness

General Obligation Ltd Tax			
Refunding Debt Certificate 2012A		Maturity Date: December 15, 2023	
Principle Outstanding at 12/31/2018 \$4,615,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2018	715,000	138,450	853,450
2019	735,000	117,000	852,000
2020	760,000	94,950	854,950
2021	780,000	72,150	852,150
2022	800,000	48,750	848,750

General Obligation Ltd Tax			
Debt Certificate 2013		Maturity Date: December 15, 2027	
Principle Outstanding at 12/31/2018 \$6,105,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2018	540,000	166,363	706,363
2019	550,000	155,563	705,563
2020	560,000	144,563	704,563
2021	585,000	119,138	704,138
2022	600,000	105,975	705,975

General Obligation Ltd Tax			
Park Bonds Series 2016		Maturity Date: December 15, 2020	
Estimated Principle Outstanding at 12/31/2018 \$1,705,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2018	555,000	45,600	600,600
2019	565,000	34,500	599,500
2020	585,000	17,550	602,550

General Obligation Ltd Tax			
Park Bonds Series 2017		Maturity Date: December 15, 2028	
Estimated Principle Outstanding at 12/31/2018 \$7,280,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2018	630,000	252,875	882,875
2019	650,000	237,125	887,125
2020	380,000	220,875	600,875
2021	1,030,000	209,475	1,239,475
2021	1,030,000	209,475	1,239,475

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.

The General Obligation Ltd Tax Park Bond Series 2016 & 2017 were issued to begin funding for GreenPrint 2024 projects. No debt will be issued during 2018.

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

Debt Limit

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

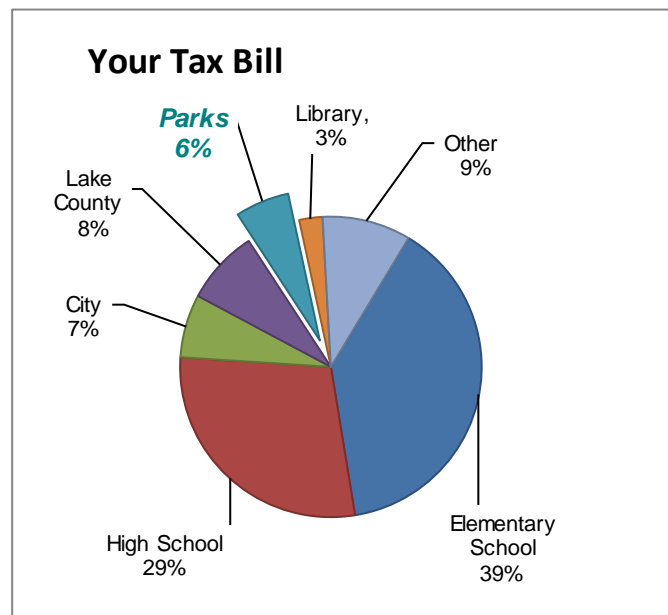
TAX FUNDING

The Levy Ordinance, which details the property tax request by fund, will be presented and approved by the Board of Commissioners on December 14, 2017. The District is subject to two sets of tax limits: **rate limits** on the maximum rates that can be levied for a particular purpose or fund and **tax caps**, which limit the aggregate increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) excluding new construction.

On the following page is a 10-year history of the Park District's (EAV), levy extension, and tax rates. Rate information for budget year 2018, tax year 2017 is not included. The District will receive final levy information during the spring of 2018. The District's property tax collection rate has averaged in excess of 98% over the past 10 years (see 2016 CAFR for more detail).

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

For 2018, the budgeted tax revenue is \$11,431,707, which is greater than the prior year's extension by 4.9175% or \$535,807. This is essentially a cost of living increase based on the CPI 2.1%, while trying to capture new growth.



PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2006	2007	2008	2009	2010
EAV	2,543,789,626	2,712,949,269	2,819,017,917	2,741,900,593	2,587,013,944
LEVY EXTENSION	9,615,524	10,227,819	10,712,269	10,803,088	9,804,783
CORPORATE	0.0990	0.1000	0.1010	0.1030	0.1360
IMRF	0.0200	0.0190	0.0190	0.0220	0.0160
POLICE PROCETION	0.0070	0.0070	0.0090	0.0100	0.0110
AUDIT	0.0010	0.0010	0.0010	0.0010	-
LIABILITY INSURANCE	0.0210	0.0170	0.0160	0.0150	0.0080
SPECIAL RECREATION	0.0200	0.0250	0.0250	0.0240	0.0260
RECREATION	0.0750	0.0750	0.0770	0.0690	0.0740
RECREATION AND COMMUNTI\	0.0640	0.0650	0.0650	0.0820	0.0870
BONDS AND INTEREST	0.0530	0.0500	0.0480	0.0490	-
MUSEUM	0.0180	0.0180	0.0190	0.0190	0.0210
Total Rate	0.3780	0.3770	0.3800	0.3940	0.3790

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 COMMUNTI\	0.0900	-	-	-	-
BONDS AND INTEREST	-	-	-	-	0.03
MUSEUM	0.0230	-	-	-	-
Total Rate	0.4100	0.4450	0.4970	0.5082	0.5203

CAPITAL

2018 expenditures are compiled from two sources, Capital Replacement Plan (CRP) and GreenPrint-Project Capital Review and are accounted for in the Capital Fund. CRP summarizes districtwide replacement needs for the next five years. As the first step of the budget process, Planning and Facility staff review the need of all facilities and parks, creating and updating repair and replacement schedules. Based on these schedules the CRP is compiled for the year and updated for the next five years.

Appendix A provides a detail listing of the 2018 replacement items that are included in budget. For informational purposes Appendix B provides a summarized schedule of replacement items over the next five years. GreenPrint projects budgeted during 2018, and the Parks/Golf Maintenance building project are summarized in Appendix C. Each project is summarized by project stage, completion date, and estimated costs. 2018 budget includes:

2018 Capital Expenditures	
HPPC Course Purchase	500,000
HPPC Course Conversion	220,000
Parks and Maintenance Building	1,051,613
Sunset Valley Course	545,000
Sunset Valley Club House	1,825,000
Replacement Capital (CRP)	4,822,801
Total	8,964,414

The park golf maintenance building will be completed during the first quarter of 2018. By combining the operation of both the Sunset Valley Golf Course and the district wide parks operation in one building, the district will realize considerable savings in construction costs and future efficiencies. This joint venture also takes the park operations out of a residential neighborhood.

Renovations of Sunset Valley’s course, focus on improving the golfing experience. Upgrades include tees, greens, bunkers as well as overall infrastructure, drainage, and storm water management. The clubhouse was built in 1956, and upgrades will provide a new modernized building and outdoor space to better serve golfers and residents. The grand opening of the newly renovated Sunset Valley will occur in August 2018.

Planning for the conversion of the Highland Park Country Club from a golf course to a conservation based naturalized area will beginning in 2018. Community Attitude and Interest Surveys from 2009, and 2013 rank walking and bike trails as the number one need within the community. Conversion plans include 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.

2018 BUDGET ANALYSIS

Budget Overview

The 2018 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2017 projected year end
- Detailed review by Function

Overall, the 2018 Budget represents a net planned deficit of \$7,252,836.

- Net Operations \$4.3 million
Operating Revenue \$22.8 million
Operating Expenditures \$18.3 million
- Debt Extension \$1.5 million
- Debt Retirement \$3.1 million
- Capital Improvements \$8.9 million
- Inter Fund Transfers \$3.1 million

Core offerings, such as programs, camps, membership, fees, rentals and lessons are the driving operational force and provide revenue to help support programs and services. As the district moves away from operating the Highland Park Country Club operation revenue is decreasing by 6% as compared to projected year end 2017. Revenue generated through Park District programming is lessening the overall decrease.

Compared to projected year end 2017, expenditures have decreased by 9% even as some expenditures have increased for budget year 2018.

Table #1

PROPOSED 2018 BUDGET BY FUND

Presented in a similar format as the CAFR

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Revenue						
TAX	5,126,000	5,490,000	941,707	1,514,550	-	13,072,257
PROGRAMS	-	3,034,812	-	-	-	3,034,812
CAMPS	-	1,549,078	-	-	-	1,549,078
LESSONS	-	346,685	-	-	-	346,685
SPECIAL EVENTS	-	108,288	-	-	-	108,288
FEES & CHARGES	39,326	1,230,973	-	-	-	1,270,299
MEMBERSHIPS	-	1,717,654	-	-	-	1,717,654
RENTALS	60,000	1,203,618	-	-	-	1,263,618
MERCHANDISING	120	66,345	-	-	-	66,465
INTEREST INCOME	105,000	-	-	-	-	105,000
MISCELLANEOUS INCOME	99,700	93,700	-	-	-	193,400
OTHER INCOME	12,735	24,645	-	-	-	37,380
Revenue Total	5,442,881	14,865,797	941,707	1,514,550	-	22,764,935
Expenditures						
PROGRAMS	-	1,647,114	-	-	-	1,647,114
CAMPS	-	882,710	-	-	-	882,710
LESSONS	-	159,168	-	-	-	159,168
SPECIAL EVENTS	-	214,265	-	-	-	214,265
SALARIES & WAGES	2,744,517	4,792,734	-	-	-	7,537,251
CONTRACTUAL SERVICES	1,001,400	1,071,187	394,841	-	429,500	2,896,928
INSURANCE	1,214,730	884,773	-	-	-	2,099,503
MATERIALS & SUPPLIES	248,263	340,707	-	-	-	588,970
MAIN. & LANDSCAPE	115,198	320,155	-	-	-	435,353
UTILITIES	123,663	856,956	-	-	-	980,619
PENSION CONTRIBUTIONS	377,135	534,234	-	-	-	911,369
COST OF GOODS SOLD	-	26,546	-	-	-	26,546
DEBT RETIREMENT	-	-	-	3,077,363	-	3,077,363
CAPITAL OUTLAY	-	28,700	-	-	8,531,914	8,560,614
Expenditure Total	5,824,905	11,759,249	394,841	3,077,363	8,961,414	30,017,771
	(382,024)	3,106,548	546,866	(1,562,813)	(8,961,414)	(7,252,836)
Other Financing						
DEBT ISSUANCE					-	-
OPERATING TRANSFERS IN				1,559,013	1,550,000	3,109,013
OPERATING TRANSFERS OUT	(623,605)	(1,885,408)	(600,000)			(3,109,013)
NET SURPLUS (DEFICIT)	(1,005,629)	1,221,140	(53,134)	(3,800)	(7,411,414)	(7,252,836)

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

Table #2 PROPOSED 2018 BUDGET BY FUND

Fund Balance Projection as of December 31, 2018

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund Balance 1/1/2018	2,474,797	4,296,299	234,745	169,766	12,228,134	19,403,741
REVENUES	5,442,881	14,865,797	941,707	1,514,550	0	22,764,935
EXPENDITURES	5,824,905	11,759,249	394,841	3,077,363	8,961,414	30,017,771
DEBT ISSUANCE						
TRANSFERS	-623,605	-1,885,408	-600,000	1,559,013	1,550,000	0
Estimated Fund Balance 12/31/2018	1,469,168	5,517,439	181,611	165,967	4,816,720	12,150,905
Fund Balance Policy						
25% of Budget Expenditures	1,456,226	2,939,812	98,710	-	-	-

Table #2: Figures presented above include the District’s estimated beginning fund balance as of January 1, 2018, 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, 2018.

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

Table #3

DISTRICT WIDE BUDGET COMPARISON

	2016 Total Activity	2017 Total Budget	2017 Projected Year	2018 Total Budget		2018 Budget vs 2017 Proj.	% Change
Revenue							
TAX	11,614,539	12,510,393	12,560,646	13,072,257	57.4%	511,611	4%
PROGRAMS	2,926,640	3,031,168	2,936,341	3,034,812	13.3%	98,471	3%
CAMPS	1,454,746	1,558,042	1,438,145	1,549,078	6.8%	110,933	8%
LESSONS	295,657	325,586	312,921	346,685	1.5%	33,764	11%
SPECIAL EVENTS	127,553	129,003	97,092	108,288	0.5%	11,196	12%
FEES & CHARGES	1,889,228	1,385,132	1,231,509	1,270,299	5.6%	38,790	3%
MEMBERSHIPS	1,688,652	1,752,592	1,683,168	1,717,654	7.5%	34,486	2%
RENTALS	1,585,473	1,405,438	1,418,732	1,263,618	5.6%	(155,114)	-11%
MERCHANDISING	1,010,941	1,117,345	1,100,908	66,465	0.3%	(1,034,443)	-94%
INTEREST INCOME	152,358	105,332	120,849	105,000	0.5%	(15,849)	-13%
MISCELLANEOUS INCOME	608,084	377,648	667,921	193,400	0.8%	(474,521)	-71%
OTHER INCOME	75,459	3,000	543,711	37,380	0.2%	(506,331)	-93%
Revenue Total:	23,429,329	23,700,679	24,111,943	22,764,935		(1,347,007)	-6%
Expenditure							
PROGRAMS	1,739,875	1,676,042	1,608,829	1,647,114	5.5%	38,285	2%
CAMPS	804,096	905,598	859,273	882,710	2.9%	23,437	3%
LESSONS	151,704	134,584	153,886	159,168	0.5%	5,282	3%
SPECIAL EVENTS	224,070	232,167	229,562	214,265	0.7%	(15,297)	-7%
SALARIES & WAGES	6,896,533	7,370,987	6,848,025	7,537,251	25.1%	689,226	10%
CONTRACTUAL SERVICES	4,069,999	4,378,616	5,680,445	2,896,928	9.7%	(2,783,517)	-49%
INSURANCE	1,830,994	2,055,743	1,927,560	2,099,502	7.0%	171,942	9%
MATERIALS & SUPPLIES	671,007	650,761	606,597	588,971	2.0%	(17,626)	-3%
MAIN. & LANDSCAPE	519,071	538,250	448,986	435,353	1.5%	(13,633)	-3%
UTILITIES	873,359	927,015	883,025	980,619	3.3%	97,594	11%
PENSION CONTRIBUTIONS	753,059	923,578	863,370	911,369	3.0%	47,999	6%
COST OF GOODS SOLD	336,724	348,564	344,927	26,546	0.1%	(318,381)	-92%
DEBT RETIREMENT	2,304,572	3,042,785	3,042,785	3,077,363	10.3%	34,578	1%
CAPITAL OUTLAY	2,135,135	14,166,876	9,356,588	8,560,614	28.5%	(795,974)	-9%
Expenditure Total	23,310,199	37,351,567	32,853,858	30,017,772		(2,836,086)	-9%
	119,131	(13,650,887)	(8,741,915)	(7,252,837)		1,489,078	-17%
Other Financing							
DEBT ISSUANCE	2,937,241	9,000,000	8,635,000	-			
OPERATING TRANSFER IN	2,595,863	3,255,513	3,255,513	3,109,013			
OPERATING TRANSFER OUT	(2,595,863)	(3,255,513)	(3,255,513)	(3,109,013)			
Net Surplus (Deficit)	3,056,372	(4,650,887)	(106,915)	(7,252,837)			

Table #3: The 2018 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

	2016 Total		2017		2017		2018		2018 Budget	
	Activity		Total Budget		Projected Year		Total Budget		vs 2017 Proj. Change	
Revenue										
TAX	11,614,539	49.6%	12,510,393	52.8%	12,560,646	52.1%	13,072,257	57.4%	511,611	4%
PROGRAMS	2,926,640	12.5%	3,031,168	12.8%	2,936,341	12.2%	3,034,812	13.3%	98,471	3%
CAMPS	1,454,746	6.2%	1,558,042	6.6%	1,438,145	6.0%	1,549,078	6.8%	110,933	8%
LESSONS	295,657	1.3%	325,586	1.4%	312,921	1.3%	346,685	1.5%	33,764	11%
SPECIAL EVENTS	127,553	0.5%	129,003	0.5%	97,092	0.4%	108,288	0.5%	11,196	12%
FEES & CHARGES	1,889,228	8.1%	1,385,132	5.8%	1,231,509	5.1%	1,270,299	5.6%	38,790	3%
MEMBERSHIPS	1,688,652	7.2%	1,752,592	7.4%	1,683,168	7.0%	1,717,654	7.5%	34,486	2%
RENTALS	1,585,473	6.8%	1,405,438	5.9%	1,418,732	5.9%	1,263,618	5.6%	(155,114)	-11%
MERCHANDISING	1,010,941	4.3%	1,117,345	4.7%	1,100,908	4.6%	66,465	0.3%	(1,034,443)	-94%
INTEREST INCOME	152,358	0.7%	105,332	0.4%	120,849	0.5%	105,000	0.5%	(15,849)	-13%
MISCELLANEOUS INCOME	608,084	2.6%	377,648	1.6%	667,921	2.8%	193,400	0.8%	(474,521)	-71%
OTHER INCOME	75,459	0.3%	3,000	0.0%	543,711	2.3%	37,380	0.2%	(506,331)	-93%
Revenue Total:	23,429,329	100%	23,700,679	100%	24,111,943	100%	22,764,935	100.0%	(1,347,007)	-6%

Closing golf operations at Highland Park Country Club has resulted in a decrease in overall revenue of \$1,347,000 or 6% as compared to projected 2017. The Learning Center will be operated by Park District Staff, while the banquet area will be outsourced. Operational changes at the Country Club are evident in Rentals, Merchandising and Miscellaneous Income. In each area, budgeted 2018 revenue is lower than projected year end 2017.

Sunset Valley will open August 2018, 4 months of operational revenue has been budgeted.

OSLAD (Open Space Lands Acquisition and Development Program) is a state-financed grant program. Monies outstanding from Rosewood Beach were received in 2017 and accounted for in Other Income. No such monies are outstanding in 2018.

Where appropriate, camp curriculum was refreshed to provide an updated experience. Resulting in a budgeted increase of 110,833 or 8% compared to projected year end 2017.

In the aquatic area, lesson programming is focused on growth. Deer Creek Racquet Club's move to a yearly facility, also creates opportunity for additional lessons. Together, 2018 budgeted Lesson revenue is increasing by \$33,764 or 11% as compared to projected 2017.

Memberships at Recreation Center of Highland Park and Deer Creek Racquet Club are budgeted to increase by 34,486 or 2%. Deer Creek's move to a yearly operation creates new membership opportunities. While the newly renovated Recreation Center of Highland Park is attracting new members.

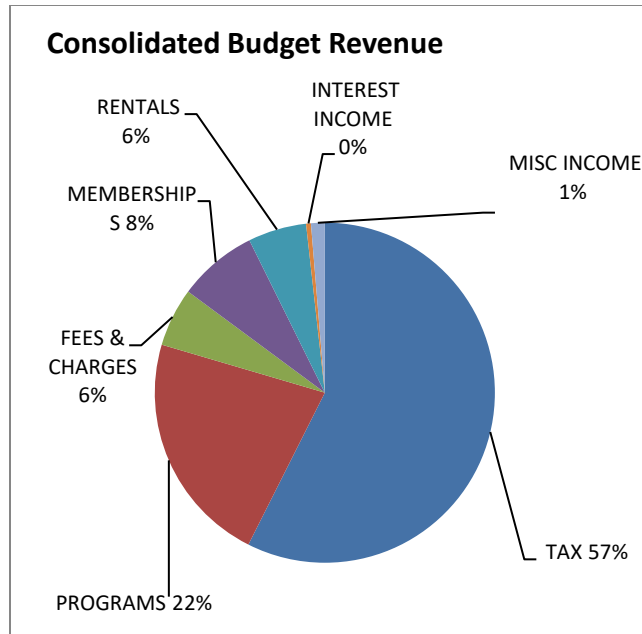


Table #5 **CONSOLIDATED EXPENDITURE ANALYSIS**

	2016 Total Activity	2017 Total Budget	2017 Projected Year	2018 Total Budget	2018 Budget vs 2017 Proj.	% Change				
Expenditure										
PROGRAMS	1,739,875	7.5%	1,676,042	4.5%	1,608,829	4.9%	1,647,114	5.5%	38,285	2%
CAMPS	804,096	3.4%	905,598	2.4%	859,273	2.6%	882,710	2.9%	23,437	3%
LESSONS	151,704	0.7%	134,584	0.4%	153,886	0.5%	159,168	0.5%	5,282	3%
SPECIAL EVENTS	224,070	1.0%	232,167	0.6%	229,562	0.7%	214,265	0.7%	(15,297)	-7%
SALARIES & WAGES	6,896,533	29.6%	7,370,987	19.7%	6,848,025	20.8%	7,537,251	25.1%	689,226	10%
CONTRACTUAL SERVICES	4,069,999	17.5%	4,378,616	11.7%	5,680,445	17.3%	2,896,928	9.7%	(2,783,517)	-49%
INSURANCE	1,830,994	7.9%	2,055,743	5.5%	1,927,560	5.9%	2,099,502	7.0%	171,942	9%
MATERIALS & SUPPLIES	671,006	2.9%	650,761	1.7%	606,597	1.8%	588,971	2.0%	(17,626)	-3%
MAIN. & LANDSCAPE	519,071	2.2%	538,250	1.4%	448,986	1.4%	435,353	1.5%	(13,633)	-3%
UTILITIES	873,359	3.7%	927,015	2.5%	883,025	2.7%	980,619	3.3%	97,594	11%
PENSION CONTRIBUTIONS	753,059	3.2%	923,578	2.5%	863,370	2.6%	911,369	3.0%	47,999	6%
COST OF GOODS SOLD	336,724	1.4%	348,564	0.9%	344,927	1.0%	26,546	0.1%	(318,381)	-92%
DEBT RETIREMENT	2,304,572	9.9%	3,042,785	8.1%	3,042,785	9.3%	3,077,363	10.3%	34,578	1%
CAPITAL OUTLAY	2,135,135	9.2%	14,166,876	37.9%	9,356,588	28.5%	8,560,614	28.5%	(795,974)	-9%
Expenditure Total	23,310,198	100.0%	37,351,566	100.0%	32,853,858	100.0%	30,017,772	100.0%	(2,836,086)	-9%

The 2018 consolidated budget captures all budgeted expenditures of the District including capital projects. This document provides a summary of the capital projects slated for the 2018 budget year in Appendix A.

As is typically the case, salaries (25.1%), Contractual Services (9.7%), Debt Retirement (10.3%) and capital (28.5%) represent the largest individual costs to the District.

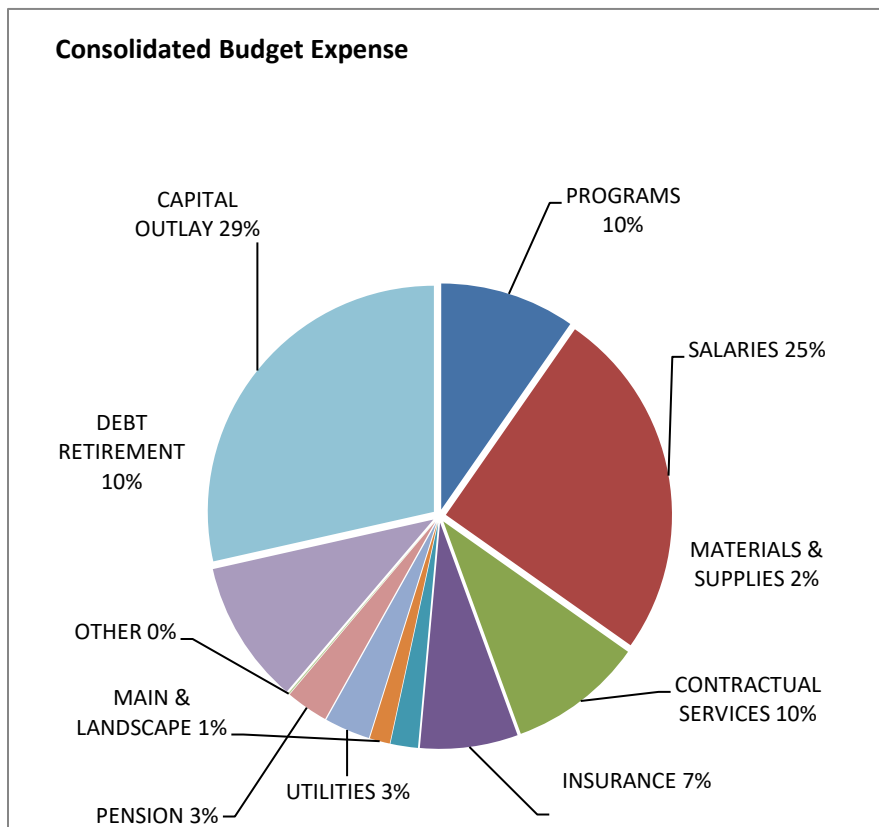
Salaries in 2018 will increase by 689,226 or 10% as compared to projected 2017. This is due in large part by the District's effort to be fully staffed in 2018, throughout 2017 the District was not fully staffed. In addition to salaries, full staffing also increases associated health insurance and pension expenditures.

Contractual Services which makes up a large portion of the operating budget is decreasing by 2,783,517 or 49% as compared to 2017 projected year end. Highland Park Country Club salaries plus benefits, management fees, and third party contractual services are account for in this line item. Closing golf operations is the major factor in the decrease. Cost of Goods Sold is decreasing by \$318,381 or 92% as

the third-party vendor operating the banquet portion of the country club will be responsible for purchasing supplies.

The insurance line item represents a compilation of health insurance (83%) and property/casualty (17%) of the total expenditure. After not increasing in 2017, Health Insurance premiums are increasing by only 4%. Changes such as staffing and employee selection also effect insurance costs. Premiums associated with property/casualty coverage are decreasing. Increase or decreases in premiums are a direct result of increases and decreases in expenditures. This is based on a two-year cycle. 2018 rates are based on 2016 expenditures, resulting in a decrease. Insurance expenditures are continuously monitored, and the District remains committed to keeping them under control.

As a result of full staffing, and IMRF investment returns, annual pension costs have increased by 6%. 2018 contribution rate is 4.84 % compared to 2017 4.79%.



FUND TRANSFERS

2018 Budget includes the following transfers between funds

- \$623,605 from the General Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$935,408 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$950,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$600,000 from the Special Recreation to Capital - for the ADA portion of capital projects

ANALYSIS BY FUNCTION

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

Table # 6 **PROPOSED 2018 BUDGET BY FUNCTION**

	Administration Function	Parks Function	Recreation Function	Total Function
Revenues	7,857,492	41,646	14,865,797	22,764,935
Expenditures	15,430,615	2,827,907	11,759,249	30,017,771
Surplus/Deficit	-7,573,123	-2,786,261	3,106,548	-7,252,836

ADMINISTRATION FUNCTION

General Responsibilities

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

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

PLANNING

Planning involves strategic planning, and feasibility studies such as land management and park usage. Incorporating new trends into development to encourage intergeneration recreation and physical activity. Interagency coordination with local, and county governmental agencies. Developing and managing implementation of the portions of the CRP, such as asphalt repair, or park equipment replacement. Searching out and researching grant opportunities that support capital improvements and operations. Overseeing the ADA transition plan and incorporating ADA requirement in all new building. Planning staff also manages all-natural area acreage with the assistance of a volunteer crew.

FINANCE

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

INFORMATION TECHNOLOGY (IT)

The IT Department maintains all centralized voice, security, and network infrastructure and end-user technologies. IT coordinates all software and hardware purchases and implementation, as well as maintenance of a secure computer environment with reliable usable data. IT also provides strategic support in developing data analytics and serves as principal design and support for multimedia throughout the District.

IT staff is responsible for management of District's telephone communications and voice mail systems, photocopier purchases (leases) and maintenance contracts and security systems of the District including the door locks, keyless entry, alarm, and camera systems.

HUMAN RESOURCES (HR)

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

HR develops and administers the compensation management programs for full-time exempt and non-exempt personnel. Monitors documented time for compliance with the Fair Labor Standards Act and other satisfactory internal controls. The department also develops, implements, and communicates personnel policies and procedures to the Park District staff.

RISK MANAGEMENT

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

MARKETING AND COMMUNICATIONS DEPARTMENT

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

SPECIAL RECREATION

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

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

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

Table #7

ADMINISTRATION FUNCTION

	2016 Total Activity	2017 Total Budget	2017 Projected Year	2018 Total Budget		2018 Budget vs 2017 Proj.	% Change
Revenue							
TAX	7,569,597	7,560,393	7,652,452	7,582,257	96.5%	(70,195)	-1%
RENTALS	55,000	55,000	66,200	60,000	0.8%	(6,200)	-9%
INTEREST INCOME	152,358	105,332	120,849	105,000	1.3%	(15,849)	-13%
MISCELLANEOUS INCOME	393,515	97,500	605,711	110,235	1.4%	(495,476)	-82%
Revenue Total:	8,170,471	7,818,225	8,445,212	7,857,492		(587,720)	-7%
Expenditure							
SALARIES & WAGES	1,085,735	1,134,281	1,120,563	1,177,519	7.6%	56,956	5%
CONTRACTUAL SERVICES	1,354,669	1,616,607	3,099,015	1,582,484	10.3%	(1,516,531)	-49%
INSURANCE	646,759	723,905	698,053	720,272	4.7%	22,218	3%
MATERIALS & SUPPLIES	44,269	55,326	57,200	70,954	0.5%	13,754	24%
MAIN. & LANDSCAPE	12,162	19,850	15,315	54,800	0.4%	39,485	258%
UTILITIES	60,109	25,112	61,243	30,679	0.2%	(30,563)	-50%
PENSION CONTRIBUTIONS	135,522	168,892	147,330	184,631	1.2%	37,301	25%
DEBT RETIREMENT	2,304,572	3,042,785	3,042,785	3,077,363	19.9%	34,578	1%
CAPITAL OUTLAY	2,127,724	14,127,626	9,328,438	8,531,914	55.3%	(796,524)	-9%
Expenditure Total	7,771,522	20,914,384	17,569,942	15,430,615		(2,139,327)	-12%
	398,950	(13,096,159)	(9,124,730)	(7,573,123)		1,551,607	-17%
Other Financing							
DEBT ISSUANCE	2,937,241	9,000,000	8,635,000	-			
OPERATING TRANSFER IN	2,595,863	3,255,513	3,255,513	3,109,013			
OPERATING TRANSFER OUT	(709,045)	(1,372,205)	(1,372,205)	(1,223,605)			
Net Surplus (Deficit)	5,223,009	(2,212,851)	1,393,578	(5,687,715)	-	1,551,607	0

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

Revenue

Compared to projected year end 2017, 2018 total tax revenue is budgeted to decrease by \$70,195 or 1% as tax dollars are allocated to Recreation.

During 2017, \$400,000 was received from the OSLAD program and posted to miscellaneous revenue.

Receipt of this unbudgeted item caused, this line item to be over budget for 2017.

Salary and Wages

Employee wages are expected to increase by 5% or \$56,956 in 2018 compared to 2017 projected.

Wages are budgeted to increase by 3% based on the District's merit pool. During 2017 an open position in the Planning department was filled. The district has filled three positions within the Parks Function, a portion of those salaries are allocated to the Administration Function.

Contractual Services

With the completion of numerous capital projects professional fees are decreasing for 2018. The administration function has budgeted \$1,582,484 in 2018 which is approximately \$1,500,00 or 49% less than projected year end 2017. Included in this line item are such items as professional services related to capital projects, legal fees related to debt issuance, and investment advisors. Also included in contractual services are expenditures for Northern Suburban Special Recreation Association (NSSRA).

Insurance

Premiums associated with property/casualty insurance which are decreasing by 2.27% are solely accounted for in the Administration Function. Adjustments to health insurance due to staffing or selection changes are offsetting the decrease, resulting in a net change of 3% or \$22,218.

Maintenance and Landscaping

Every 5 years, district wide sprinkler tests are performed. During 2018 this testing will occur and is budgeted at \$32,500. Accounted for in the Administration Function, resulting in a 258% increase as compared to projected year end 2017.

Special Recreation

NSSRA member contribution is budgeted at \$294,979, and the inclusion fee is \$82,448. \$600,000 will be transferred from Special Recreation to support capital projects and the ADA transition plan.

PARKS FUNCTION

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

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

During the first quarter of 2018 "POGO" the new centralized Parks and Golf Operations Center will be completed. The new facility will replace both the Golf Maintenance Facility and the District's Parks Maintenance Facility. POGO is located on the west side of the Sunset Valley Golf Course on Fredrickson. This location moves the Parks building out of a residential neighborhood, while providing easy access to the park system. Due to age, both facilities were inefficient and inadequate for the current and future need of the Park District. Combining operations reduces overhead costs by one building, and provides opportunities for shared equipment, cost savings with purchasing and staffing.

Table #8

PARKS FUNCTION

	2016 Total Activity	2017 Total Budget	2017 Projected Year	2018 Total Budget		2018 Budget vs 2017 Proj.	% Change
Revenue							
FEES & CHARGES	35,372	33,500	36,700	39,326	94.4%	2,626	7%
MERCHANDISING	356	240	43	120	0.3%	77	179%
MISCELLANEOUS INCOME	8,037	250	2,450	2,200	5.3%	(250)	-10%
Revenue Total:	43,765	33,990	39,193	41,646		2,453	6%
Expenditure							
SALARIES & WAGES	1,337,222	1,546,345	1,335,865	1,566,998	55.4%	231,133	17%
CONTRACTUAL SERVICES	153,583	208,484	204,381	243,257	8.6%	38,876	19%
INSURANCE	360,950	436,692	436,692	494,458	17.5%	57,766	13%
MATERIALS & SUPPLIES	174,693	193,111	169,890	177,310	6.3%	7,420	4%
MAIN. & LANDSCAPE	54,683	69,010	66,351	60,398	2.1%	(5,953)	-9%
UTILITIES	62,313	72,604	72,604	92,983	3.3%	20,379	28%
PENSION CONTRIBUTIONS	147,796	197,816	197,816	192,504	6.8%	(5,312)	-3%
CAPITAL OUTLAY	-	-	-	-	0.0%	-	
Expenditure Total	2,291,240	2,724,062	2,483,599	2,827,908		344,309	14%
	(2,247,475)	(2,690,072)	(2,444,406)	(2,786,262)		(341,856)	14%
Surplus (Deficit)	(2,247,475)	(2,690,072)	(2,444,406)	(2,786,262)	-	(341,856)	(0)

Table #8: PARKS FUNCTION BUDGET HIGHLIGHTS

Revenue

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

Salaries and Wages

The bulk of wages budgeted in the Parks Department are for full-time, part-time, and seasonal help primarily between April and November. Salaries and wages reflect a \$231,133 or 17% increase from projected 2017. The 2018 budget includes filling 3 positions that remained open throughout 2017 due to changes in staff.

Contractual Services

Contractual services show a year-over-year increase. The bulk of activity requiring these services are landscape and turf maintenance which occur in the summer and represent 8.6% of the total costs indicated in the budget.

Utilities

2017 projected year end represent utility expenditures for the park system. 2018 includes both the park system and the completed maintenance facility resulting in a \$ 20,379 or 28% increase. The facility will serve both the golf and parks operations.

RECREATION FUNCTION

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

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

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

Although registration is available throughout the District, the Recreation Center and West Ridge are currently the principle locations for registration activity. Other facilities also accept facility-specific registration. Objective #7 of the Strategic Plan states- "Implement a User-Friendly Registration Process". To support this objective a new registration system was introduced in February 2017. The new system supports in-house and online registration across the district. Adding customer friendly features including calendar updating, reminders, and alerts. Gift cards which can be used at most facilities were introduced during the last quarter of 2017.

The Recreation Function budgeted information is presented in three formats:

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

Table #9

RECREATION FUNCTION

	2016 Total Activity	2017 Total Budget	2017 Projected Year	2018 Total Budget		2018 Budget vs 2017 Proj.	% Change
Revenue							
TAX	4,044,941	4,950,000	4,908,194	5,490,000	36.9%	581,806	12%
PROGRAMS	2,926,640	3,031,168	2,936,341	3,034,812	20.4%	98,471	3%
CAMPS	1,454,746	1,558,042	1,438,145	1,549,078	10.4%	110,933	8%
LESSONS	295,657	325,586	312,921	346,685	2.3%	33,764	11%
SPECIAL EVENTS	127,553	129,003	97,092	108,288	0.7%	11,196	12%
FEES & CHARGES	1,853,856	1,351,632	1,194,809	1,230,973	8.3%	36,164	3%
MEMBERSHIPS	1,688,652	1,752,592	1,683,168	1,717,654	11.6%	34,486	2%
RENTALS	1,530,473	1,350,438	1,352,532	1,203,618	8.1%	(148,914)	-11%
MERCHANDISING	1,010,585	1,117,105	1,100,865	66,345	0.4%	(1,034,520)	-94%
MISCELLANEOUS INCOME	278,354	279,898	182,071	93,700	0.6%	(88,371)	-49%
OTHER INCOME	3,636	3,000	4,000	24,645	0.2%	20,645	516%
Revenue Total:	15,215,093	15,848,465	15,210,138	14,865,797		(349,296)	-2%
Expenditure							
PROGRAMS	1,739,875	1,676,042	1,608,829	1,647,114	14.0%	38,285	2%
CAMPS	804,096	905,598	859,273	882,710	7.5%	23,437	3%
LESSONS	151,704	134,584	153,886	159,168	1.4%	5,282	3%
SPECIAL EVENTS	224,070	232,167	229,562	214,265	1.8%	(15,297)	-7%
SALARIES & WAGES	4,473,576	4,690,361	4,391,598	4,792,734	40.8%	401,136	9%
CONTRACTUAL SERVICES	2,561,747	2,553,525	2,377,048	1,071,187	9.1%	(1,305,861)	-55%
INSURANCE	823,286	895,146	792,815	884,773	7.5%	91,958	12%
MATERIALS & SUPPLIES	452,045	402,325	379,507	340,707	2.9%	(38,800)	-10%
MAIN. & LANDSCAPE	452,226	449,390	367,320	320,155	2.7%	(47,165)	-13%
UTILITIES	750,936	829,299	749,178	856,956	7.3%	107,778	14%
PENSION CONTRIBUTIONS	469,742	556,870	518,224	534,234	4.5%	16,010	3%
COST OF GOODS SOLD	336,724	348,564	344,927	26,546	0.2%	(318,381)	-92%
CAPITAL OUTLAY	7,410	39,250	28,150	28,700	0.2%	550	2%
Expenditure Total	13,247,437	13,713,121	12,800,317	11,759,249		(1,488,188)	-12%
	1,967,656	2,135,343	2,409,821	3,106,548		1,138,892	
Other Financing							
DEBT ISSUANCE				-			
OPERATING TRANSFER IN	-	-	-	-			
OPERATING TRANSFER OUT	(1,886,818)	(1,883,308)	(1,883,308)	(1,885,408)			
Net Surplus (Deficit)	80,838	252,036	526,513	1,221,140	-	1,138,892	0

BUDGET HIGHLIGHTS- General highlights for the entire Function-**Table #9-** 2018 budget compared to 2017 projected year end**Property Tax**

Due to a reallocation of the tax levy between the General and Recreation Funds to support operations and future capital building, Property Tax Revenue for the Recreation Function is budgeted to increase by \$581,806 or 12% compared with 2017.

Other Income

With the Foundation active, accounting between the two organizations has changed. The Park District will be reimbursed for expenditures incurred on behalf of the Foundation. This reimbursement is accounted for in the Recreation Fund under Other Income, resulting in a 516% increase or \$20,645.

Salaries and wages

Salary and wages represent 40.8% of the Recreation Function's budget. They are increasing by \$401,136 or 9% due to the standard merit pool increase and operating at full staff.

Pension Contributions

As mentioned above, overall the district has seen a 6% increase in pension costs. The \$16,010 or 3% increase within - Recreation reflects that increase as compared to projected 2017.

Contractual Services, Materials & Supplies and Maintenance & Landscaping, Cost of Goods Sold

Budgeted expenditures in all four areas are decreasing due to Highland Park Country Club. Contractual Services 27%, Materials 5%, Maintenance 10%, and COGS 39%.

Table #10

RECREATION FUNCTION by CENTER

		2016	2017	2017	2018	2017 Budget vs	%
		Total Activity	Total Budget	Projected Year End	Total Budget	2016 Projected	Change
ADMINISTRATIVE	Revenue	4,088,850	4,988,000	4,943,194	5,529,000	585,806	12%
	Expense	3,731,447	3,723,326	3,626,751	3,649,089	22,338	1%
	Surplus (Deficit):	357,403	1,264,674	1,316,443	1,879,911	563,468	43%
	Net Revenue:	9%	25%	27%	34%		
WEST RIDGE CENTER	Revenue	496,429	475,282	483,201	540,503	57,302	12%
	Expense	731,340	713,275	705,774	849,990	144,216	20%
	Surplus (Deficit):	(234,911)	(237,993)	(222,573)	(309,487)	(86,914)	39%
	Net Revenue:	-47%	-50%	-46%	-57%		
ATHLETICS	Revenue	978,018	1,040,734	1,008,664	995,801	(12,863)	-1%
	Expense	900,516	999,216	953,249	951,805	(1,444)	0%
	Surplus (Deficit):	77,502	41,518	55,416	43,996	(11,420)	-21%
	Net Revenue:	8%	4%	5%	4%		
CAMPS-WR Only	Revenue	822,694	905,963	823,752	893,222	69,470	8%
	Expense	573,288	658,770	636,166	650,063	13,897	2%
	Surplus (Deficit):	249,406	247,193	187,586	243,159	55,573	30%
	Net Revenue:	30%	27%	23%	27%		
SPECIAL EVENTS	Revenue	75,079	102,303	56,407	69,033	12,626	22%
	Expense	224,869	251,186	246,710	218,607	(28,103)	-11%
	Surplus (Deficit):	(149,790)	(148,883)	(190,303)	(149,574)	40,729	-21%
	Net Revenue:	-200%	-146%	-337%	-217%		
HIDDEN CREEK	Revenue	457,279	469,776	376,418	457,333	80,915	21%
	Expense	512,340	629,831	459,682	480,719	21,037	5%
	Surplus (Deficit):	(55,061)	(160,055)	(83,264)	(23,386)	59,878	-72%
	Net Revenue:	-12%	-34%	-22%	-5%		
ROSEWOOD INTERPRETIVE CENTER	Revenue	109,598	113,944	105,077	111,566	6,489	6%
	Expense	100,576	106,037	96,282	107,343	11,061	11%
	Surplus (Deficit):	9,022	7,907	8,795	4,223	(4,572)	-52%
	Net Revenue:	0%	7%	8%	4%		
ROSEWOOD BEACH	Revenue	26,250	57,925	56,545	72,570	16,025	28%
	Expense	110,926	156,165	108,720	116,597	7,877	7%
	Surplus (Deficit):	(84,676)	(98,240)	(52,175)	(44,027)	8,148	-16%
	Net Revenue:	-323%	-170%	-92%	-61%		
PARK AVENUE BEACH	Revenue	75,424	88,319	97,768	93,280	(4,488)	-5%
	Expense	77,234	88,782	70,806	72,921	2,115	3%
	Surplus (Deficit):	(1,810)	(463)	26,962	20,359	(6,603)	-24%
	Net Revenue:	-2%	-1%	28%	22%		
CENTENNIAL ICE ARENA	Revenue	1,276,454	1,254,735	1,178,743	1,271,589	92,846	8%
	Expense	961,772	919,116	908,600	977,948	69,348	8%
	Surplus (Deficit):	314,682	335,619	270,143	293,641	23,498	9%
	Net Revenue:	25%	27%	23%	23%		
SUNSET VALLEY	Revenue	875,281	-	35	599,017	598,982	1688223%
	Expense	933,672	574,453	575,413	1,085,537	510,124	89%
	Surplus (Deficit):	(58,391)	(574,453)	(575,378)	(486,520)	88,858	-15%
	Net Revenue:	-7%					

Table #10
CONTINUED

RECREATION FUNCTION by CENTER

		2016	2017	2017	2018	2017 Budget vs	%
		Total Activity	Total Budget	Projected Year End	Total Budget	2016 Projected	Change
RECREATION CENTER	Revenue	2,178,830	2,248,608	2,198,858	2,332,264	133,406	6%
	Expense	2,079,009	2,225,617	2,035,550	2,223,108	187,558	9%
	Surplus (Deficit):	99,821	22,992	163,308	109,156	(54,152)	-33%
	Net Revenue:	5%	1%	7%	5%		
DEER CREEK TENNIS	Revenue	1,387,053	1,452,829	1,426,888	1,436,889	10,001	1%
	Expense	1,159,039	1,181,276	1,077,164	1,149,399	72,235	7%
	Surplus (Deficit):	228,014	271,553	349,724	287,490	(62,234)	-18%
	Net Revenue:	16%	19%	25%	20%		
HELLER NATURE CENTER	Revenue	275,247	322,406	251,695	291,631	39,936	16%
	Expense	646,345	701,240	611,283	672,274	60,991	10%
	Surplus (Deficit):	(371,098)	(378,834)	(359,588)	(380,643)	(21,055)	6%
	Net Revenue:	-135%	-118%	-143%	-131%		
HPCC	Revenue	2,092,609	2,327,642	2,202,892	172,100	(2,030,792)	-92%
	Expense	2,391,882	2,668,139	2,571,475	439,258	(2,132,217)	-83%
	Surplus (Deficit):	(299,273)	(340,498)	(368,583)	(267,158)	101,425	-28%
	Net Revenue:	-14%	-15%	-17%	-155%		
	Revenue Total	15,215,095	15,848,465	15,210,138	14,865,798	(344,340)	
	Expenditure Total	15,134,255	15,596,429	14,683,626	13,644,658	(1,038,968)	
	Surplus (Deficit)	80,840	252,036	526,512	1,221,140	694,628	

Table #11

RECREATION FUNCTION BY TYPE

	2016 Total Activity	2017 Total Budget	2017 Projected Year End	2018 Total Budget	2018 Budget vs 2017 Projected	% Change
PROGRAMS						
Revenue	2,926,640	3,031,168	2,936,341	3,034,812	98,471	3%
Expense	1,739,875	1,676,042	1,608,829	1,647,114	38,285	2%
	1,186,765	1,355,126	1,327,512	1,387,698	60,186	5%
Net Revenue:	41%	45%	45%	46%		
CAMPS						
Revenue	1,454,746	1,558,042	1,438,145	1,549,078	110,933	8%
Expense	804,096	905,598	859,273	882,710	23,437	3%
Surplus (Deficit):	650,650	652,444	578,872	666,368	87,496	13%
Net Revenue:	45%	42%	40%	43%		
LESSONS						
Revenue	295,657	325,586	312,921	346,685	33,764	11%
Expense	151,704	134,584	153,886	159,168	5,282	3%
Surplus (Deficit):	143,953	191,002	159,034	187,517	28,482	20%
Net Revenue:	49%	59%	51%	54%		
SPECIAL EVENTS						
Revenue	127,553	129,003	97,092	108,288	11,196	12%
Expense	224,070	232,167	229,562	214,265	(15,297)	-7%
Surplus (Deficit):	(96,517)	(103,164)	(132,470)	(105,977)	26,493	-27%
Net Revenue:	-76%	-80%	-136%	-98%		
OTHER REVENUES						
TAX	4,044,941	4,950,000	4,908,194	5,490,000	581,806	12%
FEES & CHARGES	1,853,856	1,351,632	1,194,809	1,230,973	36,164	3%
MEMBERSHIPS	1,688,652	1,752,592	1,683,168	1,717,654	34,486	2%
RENTALS	1,530,473	1,350,438	1,352,532	1,203,618	(148,914)	-11%
MERCHANDISING	1,010,585	1,117,105	1,100,865	66,345	(1,034,520)	-94%
MISCELLANEOUS INCOME	278,354	279,898	182,071	93,700	(88,371)	-49%
OTHER INCOME	3,636	3,000	4,000	24,645	20,645	516%
Other Revenue Total :	10,410,497	10,804,665	10,425,639	9,826,935	(598,704)	4
OTHER EXPENSES						
SALARIES & WAGES	4,473,576	4,690,361	4,391,598	4,792,734	401,136	9%
CONTRACTUAL SERVICES	2,561,747	2,553,525	2,377,048	1,071,187	(1,305,861)	-55%
INSURANCE	823,286	895,146	792,815	884,773	91,958	12%
MATERIALS & SUPPLIES	452,045	402,325	379,507	340,707	(38,800)	-10%
MAIN. & LAND. CONTRACTS	452,226	449,390	367,320	320,155	(47,165)	-13%
UTILITIES	750,936	829,299	749,178	856,956	107,778	14%
PENSION CONTRIBUTIONS	469,742	556,870	518,224	534,234	16,010	3%
COST OF GOODS SOLD	336,724	348,564	344,927	26,546	(318,381)	-92%
CAPITAL OUTLAY	7,410	39,250	28,150	28,700	550	2%
Other Expense Total:	10,327,692	10,764,730	9,948,767	8,855,992	(1,092,774)	-130%
Surplus (Deficit):	82,805	39,935	476,872	970,943	1,093,324	
Net Revenue:	1%	0%	5%	10%		
Revenue Total	15,215,093	15,848,465	15,210,138	14,865,797		
Expenditure Total	13,247,437	13,713,121	12,800,317	11,759,249		
Surplus (Deficit)	1,967,656	2,135,344	2,409,821	3,106,548		

Table #10 and Table #11- 2018 budget compared to 2017 projected year end

West Ridge Center

West Ridge Center (WR) was built in the early 1930s and was acquired from the school district in 1979. The facility houses the District administration offices. It is also the home of the Jammin' Jungle indoor tot 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 preschool, martial arts, and various adult and youth programs such as art and dance. Goals for 2018 include implementing the Strategic Plan's Objective, Managing the Program Portfolio. By evaluating program life cycle and eliminating or designing declining programs to create operational efficiencies. WR reflects a deficit budget of \$309,487 compared to projected 2017.

Athletics

The Athletics Center manages a variety of sports programs and camps. Revenue is generated from program fees, field and gym rentals. Overall, the 2018 budget for athletics reflects a surplus of \$43,996, a slight increase from 2017 budget of \$41,517.

Changing trends in athletics has resulted in the cancellation of tackle football, while registration has increased in flag football by almost 10%. With the popularity of fall baseball, baseball's percentage of total revenue has increased to 22%. Goals for 2018 include reducing departmental costs by 5% and increasing clinics offered throughout the year.

Camps- WR

The Park District offers 30 different camps; 11 camps fall under the West Ridge Camp Center and are managed by the West Ridge recreation staff. A variety of camps from a traditional summer experience to themed specific are offered to children from preschool through middle school. Door-to-door bus service is available for Highland Park residents. Camp sites are located throughout the community, at park district and school facilities. Before and after care is offered to support programming.

Center goals include redesigning camp curriculum, and investing in experiences that drive customer satisfaction. The budget for camp reflects a surplus of \$243,159, which is higher than projected 2017 \$187,586, but in line with prior year's performance. Net revenue for the camp program ranges between \$240,000 to \$280,000 annually. 2018 camp registration will begin December 2017.

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

Special Events

The District has a number of special events - offered to the public for free or at a minimum charge. The Park District's goal is to spend approximately \$5 per park district resident on community events each year. The 2018 Budget meets that goal. Special events are primarily managed by West Ridge staff and are accounted for in the Special Events center. 2018 goals include, introducing positive changes to keep returning customers engaged and continuing to seek out partnership and sponsorship opportunities.

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

Hidden Creek AquaPark

Hidden Creek AquaPark has provided thrills and spills for all ages since 1997 and celebrated its 20 year anniversary in 2017. The water park 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. Most outdoor pools operate at a deficit.

The 2018 Budget estimates a deficit of \$23,386 as compared to a projected deficit of \$83,264 in 2017. 2018 budgeted revenue \$457,000 falls at the top end of the 3-year range \$425,000 - \$457,000. The Center's goal of developing and promoting specialty parties supports budgeted revenue. Throughout the season expenditures were limited to general operational maintenance. At the close of the season repairs to the splash pad were undertaken. 2018's RCP (Replacement Capital Plan) includes, water heater replacement, building and parking lot repairs.

Rosewood Interpretive Center and Beach

With extensive renovations completed, the Rosewood Interpretive Center (RIC) and beach were opened for public use during the summer of 2015. RIC provides unique experiences on the lakefront through programs, events, exhibits, and rentals.

Of the total budgeted revenue at the Interpretive Center, revenue from camps is 41%, programs 44% and rentals 15% of the total \$111,000. Rental activity continues to grow as the word spreads about the extraordinary location. Goals for RIC include offering highboy tables for rentals, which will allow patrons to enjoy the space outside of the building.

A portion of the beach focuses on the natural beauty of the lakefront with passive and non-intrusive activities. Another portion of the beach serves as the only guarded swimming beach for the District. The beach generates its revenues primarily from nonresident parking fees & admission and open swim opportunities through camps. . Goals for the Center include development of promotional material for picnic table rentals. Rosewood Beach operations reflect a budgeted deficit of \$44,027.

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.

In 2016, the District and the City of Highland Park agreed to operate the Park Avenue boating facility cooperatively. The City is responsible for the all parking and traffic management and the District is responsible for the launching of boats and building rentals.

The 2018 budget reflects Park Avenue open for sailing and boating with surplus budget of \$20,358.

Centennial Ice Arena

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

Centennial Ice Arena reflects a surplus of \$293,643 for 2018. Year to Year net surplus ranges between \$250,000 and \$315,000 annually. Rental income from affiliated organizations and groups, a local university, and the public make up 46% of revenue or \$591,913. Daily skate fees, ice skating lessons, and the ice show make up \$368,761 or 29% of revenue. The North Shore Classic competition is held yearly, providing area skaters with an amateur skating event.

Centennial Ice Arena is also home to the District's gymnastics program which has a strong local following. Net programming revenue is 65% over direct expenses and continues to increase. In 2018, Centennial Ice Arena will continue to provide quality hockey, figure skating and gymnastics programming opportunities, which focus on skill development. Goals for the Center include development of consistent business practices and procedures, and providing unique programming opportunities for both ice skating and gymnastics.

Sunset Valley Golf Course

Sunset Valley Golf Course has been a premier North Shore golf course since 1920. This 18-hole, par 72 course hosts the annual North Shore Amateur Tournament. Sunset Valley Golf Course receives revenue from green fees, permanent tee times, rentals, lessons etc. PGA professionals offer golf lessons and clinics for all ages and skill levels. Sunset Valley also offers a summer golf camp. Golf course maintenance is included in the courses' budget.

Extensive renovation to the course began in January 2017 and was completed by the fall 2017. Plans included creating a distinctive course accommodating every level of golfer with unique features while addressing and correcting the necessary infrastructure improvements identified in GreenPrint 2024. With a strong spring growing season, the course is anticipated to open August 2018. The \$5.1M project is projected to remain on or under budget.

Building for a modernized clubhouse and outdoor space will be complete in 2018. This renovation project should also remain on or under budget.

Capital budgeting for 2018 consist of \$1.8M club house and course renovation of \$545,000. General maintenance needed to produce a premier product is budgeted at approximately \$486,000. Plans are being made with the Foundation for a spectacular grand opening supporting golf operations and SMILE- the District's scholarship program.

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.

Over the last few years, with expansion of its membership, increases in personal training, and focus on cost saving measures, the Recreation Center has made significant improvement in overall revenue generation. 2017 projected year end indicates a surplus of approximately \$163,309. This was accomplished while renovation to the group exercise, personal training and free weight areas were being undertaken. Goals for 2018 include training/cross training front desk staff to provide thorough customer interaction and new Sunday morning swim lesson programming.

Deer Creek Racquet Club

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

Goals for the Center include moving to a full year operation and increased communication with patrons. A monthly newsletter, DCRC Down-the-line, will be distributed to members. For 2018, Deer Creek continues to operate at a profit with revenues budgeted to exceed expenditures by \$287,490. With year-round customer focused programming, tennis programs represent 61% of budgeted revenue. Deer Creek has continued to be a revenue generating facility for the district.

Heller Nature Center

Heller Nature Center was built in 1980 and is surrounded by a 97-acre nature preserve. Built as an environmental learning facility, Heller hosts an indoor nature exhibit, environmental programs, events, campfires, Wander Woods, and a working bee colony. Like West Ridge Center, Heller Nature Center is a facility that generates revenue primarily from program and specialty camps, with some additional revenue earned from rentals and the sale of merchandise (Heller Honey). This budget reflects a deficit of \$380,643. Goals for the Center include reduction in overall deficit, ADA improvements to the Teams Course, increasing participation and development of new programming.

Highland Park Country Club

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

Golf operations for 2018 will be closed, however the Golf Learning Center and Banquet facility will continue to operate. For the Learning Center, operational decisions, between the City of Highland Park and the Park District are being finalized. These decisions will guide the allocation between departments of revenue and expenditures for 2018 and 2019. Banquet operations will be out sourced, for a budgeted management fee of \$100,000. Building repairs, maintenance and utilities will remain the responsibility of the Park District for 2018.

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 2018 Budget the program net is 46%, camp is 43% and lessons is 54%. Since staff has been following the Revenue Policy, the percentage of net revenue has been steadily increasing. Providing increased support for overhead not accounted for at the Cost Center level.

SUMMARY-

Per Park District Code, each district shall within or before the quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance. Following the time line for 2018's budget, adoption of the budget will occur at January's board meeting, well within the established deadline.

Thinking and operating differently, 2018 will be an exciting year for the Park District. From an operational perspective, the District is expected to see consistent growth in program and lesson participation as well as memberships. In addition, the District will build on the success of 2017 and is expected to achieve our 2018 budgeted goals.

Preparation of the 2018 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

Description	2018	Total
District Wide/Annual		
District Wide Master Plan/Project Planning	50,000	50,000
Park Avenue Dredging	32,250	32,250
Emerald Ash Borer Removal/General Tree Removal	50,000	50,000
District Wide Park Sign Replacement	75,000	75,000
Storm Water Management Improvements	50,000	50,000
District Wide Pond Survey	20,000	20,000
Park Shelter Roof Replacements	20,000	20,000
Total District Wide	297,250	297,250
Technology		
PCI Compliance Equipment	4,000	4,000
Technology Infrastructure Project	10,000	10,000
Payroll System Replacement	75,000	75,000
Security Cameras	20,000	20,000
Security Enhancement (Fobs)	95,000	95,000
Total Technology	204,000	204,000
Parks-Equipment		
Light Duty Truck W/Lift-874	35,220	35,220
4 x 4 Pickup w/plow 859	39,484	39,484
Tractor-839	60,000	60,000
2008 Ford F-150 w/lift-864	24,000	24,000
Light Duty Truck-834 Escape	22,000	22,000
2.5 Ton Dump Truck 835	95,000	95,000
Natural Areas Utility Vehicle	12,000	12,000
2008 Ford F-150	30,000	30,000
Total Parks Equipment	317,704	317,704
Cloverdale Park		
Basketball Court Patch/Color/Stripe	15,000	15,000
Tennis Court Grind/Overlay/Color/Stripe	60,000	60,000
Tennis Court Fence Replacement	40,000	40,000
Total Cloverdale Park	115,000	115,000
D. Cuniff Park		
Basketball Ball Grind/Overlay/Color/Stripe	22,000	22,000
Fishing Deck/Gazebo	14,000	14,000
Tennis Court Rebuild (Study and Design) - Stormwater Manage	50,000	50,000
Total D. Cuniff Park	86,000	86,000

Park District of Highland Park

Capital Projects

Appendix A

Fiscal Years Ending December 31, 2018

Kennedy Park		
Playground Replacement	350,000	350,000
Basketball Court Grind/Overlay/Color/Stripe	15,000	15,000
Asphalt Allowance - Playground Pathways	15,000	15,000
Total Kennedy Park	380,000	380,000
L. Fink Park		
Tennis Court Patch/Color/Stripe	152,000	152,000
Total L. Fink Park	152,000	152,000
Moraine Park		
Repair Retaining Walls/Beach Walk (Construction)	390,000	390,000
Feailbility Study	17,500	17,500
Total Moraine Park	407,500	407,500
Old Elm Park		
Tennis Court Grind/Overlay/Color/Stripe	60,000	60,000
Tennis Court Fence Replacement	40,000	40,000
Basketball Court Grind/Overlay/Color/Stripe	15,000	15,000
Total Old Elm Park	115,000	115,000
Rosewood Beach		
Beach Monitoring/Replenishment	52,090	52,090
Replace Sewer Line	25,500	25,500
Ravine Repairs	100,000	100,000
Total Rosewood Beach	177,590	177,590
Rosewood Park		
Bluff Staircase Rebuild	350,000	350,000
Total Rosewood Park	350,000	350,000
Skokie River Woods		
North-South Trail Development	300,000	300,000
Total Skokie River Woods	300,000	300,000
Sunset Woods Park		
Athletic Lights Survey	22,000	22,000
Total Sunset Woods Park	22,000	22,000

Park District of Highland Park

Capital Projects

Appendix A

Fiscal Years Ending December 31, 2018

West Ridge Park		
Athletic Lights Replacement	200,000	200,000
Total West Ridge Park	200,000	200,000
Woodridge Park		
Basketball Court Patch/Color/Stripe	15,000	15,000
Total Woodridge Park	15,000	15,000
Total Parks	2,637,794	2,637,794
Totals-District Wide, Technology and Parks	3,139,044	3,139,044
FACILITIES		
Centennial		
ADA Improvements -- Railing, Restrooms, Ice Ramp	5,500	5,500
Building Improvements Planning	100,000	100,000
Total Centennial	105,500	105,500
Golf Learning Center		
Pump Replacement	25,000	25,000
Lighting Repair	50,000	50,000
Replace Hitting Station Mats	19,000	19,000
Total Golf Learning Center	94,000	94,000
Heller Nature Center		
Lobby Exhibit Repairs and Improvements	45,000	45,000
Teams Course Additions	20,000	20,000
ADA Teams Course Improvments	50,000	50,000
Total Heller Nature Center	115,000	115,000
Hidden Creek		
Pool Shell Painting	51,000	51,000
ADA Parking Lot Improvements	30,000	30,000
Asphalt Allowance - Parking Lot (East Side)	82,000	82,000
Asphalt Allowance - Parking Lot (West Side)	68,000	68,000
Asphalt Allowance - Roadway to POGO	70,000	70,000
Water Heater Replacements	25,000	25,000
Filter Sand Replacement	40,000	40,000
Total Hidden Creek	366,000	366,000

Park District of Highland Park

Capital Projects

Appendix A

Fiscal Years Ending December 31, 2018

HPCC-Clubhouse		
Facility Maintenance Fund	50,000	50,000
Total HPCC-Clubhouse	50,000	50,000
Park Avenue Beach		
Park Avenue Improvements	250,000	250,000
Total Park Avenue Beach	250,000	250,000
Park Operations Center		
Waste and Recycling Containers	100,000	100,000
Total Park Operation Center	100,000	100,000
RCHP		
Equipment Upgrade/Replacement	42,000	42,000
Roof Repairs	13,000	13,000
Total RCHP	55,000	55,000
SVGC		
Walk Green Mowers-lease	18,737	18,737
Golf Cart-lease	29,520	29,520
Asphalt Allowance - South Parking Lot/Bob-O-Link to Parks		
Barn	60,000	60,000
Fairway Machine	52,000	52,000
Rough Machine	64,000	64,000
Greens Roller	15,000	15,000
Slit Seeder	22,000	22,000
Fairway Machine 1	52,000	52,000
Half-Way House Improvements	100,000	100,000
Total SVGC	413,257	413,257
West Ridge Center		
Facility Maintenance Fund	75,000	75,000
Furniture and Fixtures for Preschool, Board and MPR Rooms	20,000	20,000
HVAC/Furance Replacements	40,000	40,000
Total West Ridge Center	135,000	135,000
Total Facilities	1,683,757	1,683,757
Grand Totals	4,822,801	4,822,801

Park District of Highland Park

FIVE YEAR CAPITAL REPLACEMENT

Appendix B

Fiscal Years Ending December 31, 2018-2023

Description	2018	2019	2020	2021	2022	2023	Total
Total District Wide	297,250	503,540	543,880	586,280	2,577,700	591,470	5,100,120
Total Technology	204,000	116,000	64,000	46,000	46,000	26,000	502,000
Total Parks Equipment	317,704	276,000	226,000	48,000	220,000	209,000	1,296,704
Total Brown Park	0	0	0	30,000	0	0	30,000
Total Cloverdale Park	115,000	0	0	0	0	60,000	175,000
Total D. Cuniff Park	86,000	550,000	74,000	0	130,000	0	840,000
Total Kennedy Park	380,000	0	0	0	5,000	0	385,000
Total L. Fink Park	152,000	25,000	74,000	0	0	570,000	821,000
Total Lincoln Park	0	5,000	0	0	200,000	0	205,000
Total Millard Park	0	0	0	0	0	0	0
Total Moraine Park	407,500	475,000	0	0	0	0	882,500
Total Mooney Park	0	22,000	0	0	0	0	22,000
Total Moroney Park	0	0	0	450,000	0	0	450,000
Total Old Elm Park	115,000	0	0	0	0	405,000	520,000
Total Olson Park	0	0	0	0	0	0	0
Total Port Clinton Park	0	5,000	0	400,000	0	0	405,000
Total R. Deutsch Park	0	0	350,000	0	0	0	350,000
Total Rosewood Beach	177,590	83,050	50,000	0	50,000	0	360,640
Total Rosewood Park	350,000	0	0	0	0	250,000	600,000
Total Skokie River Woods	300,000	0	0	0	0	0	300,000
Total Sunset Woods Park	22,000	0	203,000	0	80,000	0	305,000
Total West Ridge Park	200,000	5,000	0	0	0	15,000	220,000
Total Woodridge Park	15,000	30,000	0	0	0	30,000	75,000
Total Parks	2,637,794	1,476,050	977,000	928,000	685,000	1,539,000	8,242,844
Totals-District Wide, Technology and Parks	3,139,044	2,095,590	1,584,880	1,560,280	3,308,700	2,156,470	13,844,964
FACILITIES							
Total Centennial	105,500	130,000	0	0	500,000	400,000	1,135,500
Total Deer Creek Racquet Club	0	0	470,000	425,000	0	0	895,000
Total Golf Learning Center	94,000	0	15,000	0	0	0	109,000
Total Heller Nature Center	115,000	10,000	23,000	34,000	0	0	182,000
Total Hidden Creek	366,000	99,500	57,000	42,500	53,000	6,000	624,000
Total HPCC-Clubhouse	50,000	50,000	0	0	0	0	100,000
Total Park Avenue Beach	250,000	0	0	0	0	0	250,000
Total Park Operation Center	100,000	100,000	100,000	0	0	0	300,000
Total RCHP	55,000	376,000	75,000	130,000	50,000	108,000	794,000
Total Rosewood Interpretive Center	0	0	0	0	50,000	0	50,000
Total SVGC	413,257	204,777	182,777	139,950	79,520	50,000	1,070,281
Total West Ridge Center	135,000	115,000	85,000	460,000	135,000	85,000	1,015,000
Total Facilities	1,683,757	1,085,277	1,007,777	1,231,450	867,520	649,000	6,524,781
5 Year Grand Totals	4,822,801	3,180,867	2,592,657	2,791,730	4,176,220	2,805,470	20,369,745

**Green Print-Project Capital Review
Project**

Appendix C

Parks/Golf Maintenance Facility	\$5,339,698
Project start, planning, and programming	2016 \$201,478
Construction (year12)	2017 \$4,086,607
Construction (year 2)	2018 \$1,051,613
Sunset Valley Golf Course - Course Improvements	\$5,350,000
Project start, planning, and programming	2017 \$1,000,000
Construction (year 1)/growing season	2017 \$3,805,000
Growing season	2018 \$545,000
Sunset Valley Golf Course - Clubhouse Improvements	\$1,900,000
Project start, planning, and programming	2017 \$75,000
Construction	2018 \$1,825,000
HPCC-Property Conversion	\$1,940,000
Purchase HPCC Property Lot 1 and Lot 2	2018 \$500,000
Project start, planning, and programming	2018 \$170,000
Pre-construction maintenance	2018 \$50,000
Construction	2019 \$920,000
Maintenance (year 2)	2020 \$100,000
Maintenance (year 3)	2021 \$100,000
Maintenance (year 4)	2022 \$100,000

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

Specialists and Support Staff			
1	\$37,500		\$52,500
2	\$39,375		\$55,125
3	\$41,344		\$57,881
4	\$43,411		\$60,775
5	\$45,581		\$63,814

Supervisors and Advanced Technical Staff			
6	\$51,000		\$71,400
7	\$56,100		\$78,540
8	\$61,710		\$86,394

Managers			
9	\$72,500		\$101,500
10	\$79,750		\$111,650

Senior Management			
11	\$93,706		\$131,189
12	\$103,077		\$144,308
13	\$113,385		\$158,738

Executive Director			
14	\$150,000		\$210,000

APPENDIX D

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

EMPLOYEE STATISTICS

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

1. Full-Time Employees 40 or more hours per week receive vacation, holiday, health insurance benefits and other paid time off. These employees also, contribute to and eventually may be eligible for retirement benefits from IMRF (Illinois Municipal Retirement Fund).
2. Full-Time Employees 30 to 39 hours are eligible to participate in health insurance and IMRF.
3. Part-Time Employees working up 20 hours a week, or 1,000 hours per year may be eligible for IMRF.
4. Short-term or Seasonal Employees are hired for a specific period of time, generally less than six months, regardless of expected hours per week. Such as camp counselors, 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
2015 Budget				
FT-IMRF	21	23	36	80
PT IMRF	2	6	33	41
Total 2015	23	29	69	121
2016 Budget				
FT-IMRF	20	21	34	75
PT IMRF	2	6	41	49
Total 2016	22	27	75	124
2017 Budget				
FT-IMRF	18	22	41	81
PT IMRF	2	7	32	41
Total 2017	20	29	73	122
2018 Budget				
FT-IMRF	23	29	36	88
PT IMRF	3	3	34	40
Total 2018	26	32	70	128

2018 Fee and Charges by Center

	Potential		Appendix F	
	Minimum Fee	Maximum Fee	Minimum Fee	Maximum Fee
<u>PARKS</u>				
Fee & Charges	\$40.00	\$150.00		
<u>PARK AVENUE BOATING</u>				
Fee & Charges	\$41.00	\$810.00		
Rentals	\$250.00	\$5,023.00		
<u>WEST RIDGE CENTER</u>				
Programs	\$21.00	\$1,231.00		
Rentals	\$60.00	\$73.00		
<u>CENTENNIAL ICE</u>				
Programs	\$110.00	\$149.00		
Lessons	\$40.00	\$70.00		
Fee & Charges	\$3.00	\$16.00		
Rentals	\$2.00	\$330.00		
<u>ATHLETICS</u>				
Programs	\$50.00	\$1,700.00		
Camps	\$990.00	\$3,122.00		
Rentals	\$47.00	\$91.00		
<u>SV- PRO SHOP</u>				
Programs	\$50.00	\$125.00		
Camps	\$1,717.50	\$2,225.00		
Lessons	\$100.00	\$100.00		
Fee & Charges	\$20.00	\$57.00		
Rentals	\$3.00	\$18.00		
<u>CAMPS</u>				
Camps	\$355.00	\$3,444.00		
<u>SPECIAL EVENTS</u>				
Programs	\$16.00	\$55.00		
Special Events	\$0.00	\$90.00		
<u>HIDDEN CREEK</u>				
Fee & Charges	\$5.00	\$84.00		
Membership	\$4.00	\$296.00		
Rentals	\$65.00	\$1,000.00		
Merchandising	\$2.00	\$6.00		
<u>ROSEWOOD IC</u>				
Programs	\$5.50	\$48.00		
Camps	\$965.00	\$1,484.00		
Rentals	\$200.00	\$700.00		
<u>ROSEWOOD BEACH</u>				
Fee & Charges	\$10.00	\$275.00		
<u>RCHP ADMIN</u>				
Programs	\$13.00	\$16.00		
Fee & Charges	\$0.00	\$5.00		
Rentals	\$82.00	\$2,000.00		
<u>RCHP FITNESS</u>				
Programs	\$17.25	\$135.00		
Fee & Charges	\$12.00	\$120.00		
Membership	\$348.00	\$1,332.00		
<u>RCHP AQUATICS</u>				
Lessons	\$10.00	\$127.00		
Fee & Charges	\$6.00	\$8.00		
Membership	\$480.00	\$1,800.00		
Rentals	\$250.00	\$250.00		
<u>INDOOR TENNIS</u>				
Programs	\$17.25	\$44.83		
Camps	\$410.00	\$2,811.00		
Lessons	\$75.00	\$85.00		
Special Events	\$30.00	\$62.00		
Fee & Charges	\$17.25	\$36.75		
Membership	\$55.00	\$440.00		
<u>OUTDOOR TENNIS</u>				
Programs	\$17.25	\$36.75		
Camps	\$410.00	\$3,451.00		
Lessons	\$75.00	\$85.00		
Fee & Charges	\$77.00	\$330.00		
<u>HELLER NATURE CENTER</u>				
Programs	\$4.75	\$225.00		
Camps	\$515.00	\$4,210.00		
Special Events	\$8.00	\$10.00		
Rentals	\$9.00	\$330.00		



**PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND
APPROPRIATION ORDINANCE
JANUARY 1, 2018 TO DECEMBER 31, 2018**

BOARD OF PARK COMMISSIONERS

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

Annette Curtis, Treasurer

Liza McElroy, Executive Director

ORDINANCE NO. 17-07
AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR
THE FISCAL YEAR BEGINNING
JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018

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 January 2018** and notice of said hearing was given at least one week prior thereto as required by law and all other legal requirements have been complied with,

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PARK DISTRICT OF HIGHLAND PARK, LAKE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes of the Park District of Highland Park, Lake County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning January 1, 2018 and ending December 31, 2018.

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

I. The amount Budgeted and Appropriated for General Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$2,744,517	\$3,018,969
Contractual Services	1,001,400	1,101,540
Insurance	1,214,730	1,336,203
Materials & Supplies	248,263	273,089
Maintenance & Landscaping	115,198	126,718
Utilities	123,663	136,029
Pension	377,135	414,849
Transfers Out	<u>623,605</u>	<u>685,966</u>
Total Budgeted and Appropriated for General Fund:	<u><u>\$6,448,511</u></u>	<u><u>\$7,093,362</u></u>

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

Contractual Services	\$394,841	\$434,325
Transfers Out	<u>600,000</u>	<u>660,000</u>
Total Budgeted and Appropriated for Special Recreation Fund:	<u><u>994,841</u></u>	<u><u>1,094,325</u></u>

III. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$4,792,734	\$5,272,007
Contractual Services	1,071,187	1,178,306
Insurance	884,773	973,250
Materials & Supplies	340,707	374,778
Maintenance & Landscaping	320,155	352,171
Utilities	856,956	942,652
Pension Contributions	534,234	587,657
Cost of Goods Sold	26,546	29,201
Instructional Program	2,903,257	3,193,583
Capital Outlay	28,700	31,570
Transfers Out	1,885,408	2,073,949
	<u>1,885,408</u>	<u>2,073,949</u>
Total Budgeted and Appropriated for the Recreation Fund:	<u>\$13,644,657</u>	<u>\$15,009,123</u>

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

Principal	\$2,485,000	\$2,733,500
Interest	588,563	\$647,419
Fees & Charges	3,800	4,180
	<u>3,800</u>	<u>4,180</u>
Total Budgeted and Appropriated for the Debt Service Fund:	<u>\$3,077,363</u>	<u>\$3,385,099</u>

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

Contractual Services	\$429,500	\$472,450
Capital Outlay	8,531,914	9,385,105
	<u>8,531,914</u>	<u>9,385,105</u>

for the Capital Projects Fund:	<u>\$8,961,414</u>	<u>\$9,857,555</u>
Total Budgeted and Appropriated		

Total Estimated Expenditures Budgeted (All Funds)	<u>\$33,126,786</u>	
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Total Estimated Expenditures Appropriated (All Funds)		<u>\$36,439,464.60</u>
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Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	6,448,511	7,093,362
Special Recreation Fund	994,841	1,094,325
Recreation Fund	13,644,657	15,009,123
Debt Service Fund	3,077,363	3,385,099
Capital Projects Fund	<u>8,961,414</u>	<u>9,857,555</u>
Total Budgeted	<u>33,126,786</u>	
Total Appropriated		<u>36,439,465</u>

Each of said sums of money and aggregate thereof are deemed necessary by the Board of Park commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January, 2018 and ending the 31st day of December, 2018 for the repective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2017, 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:
\$23,289,296
- (B) Estimate of cash expected to be received during the fiscal year from all sources:
\$22,764,935
- (C) Estimate of expenditures contemplated for the fiscal year:
\$30,017,771
- (D) Estimate of cash and short term investments expected to be on hand at the end of the fiscal year:
\$16,036,460

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, 2018 and ending December 31, 2018, 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 January 2018, pursuant to a roll call vote.

Roll Call Vote: Ayes:

 Nays:

Absent and Not Voting:

Ordinance Approved:

ATTEST:

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

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

SEAL

GLOSSARY

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

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

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

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

CAFR: -Comprehensive Annual Financial Report

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

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

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

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

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

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

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

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

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

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

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

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

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

PDRMA: -Park District Risk Management Association, an association of more than 150 park and conservation districts that pool resources to maximize safe park conditions while managing the risk of recreation activities.

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

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



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	-332,320.27	45,045.23	2,931,748.40	3,031,168.34	-99,419.94	3,031,168.34	64,710.76	2,890,522.54
110 - CAMPS	7,024.50	4,972.50	1,441,042.79	1,558,042.00	-116,999.21	1,558,042.00	2,999.05	1,379,285.84
120 - LESSONS	14,162.20	21,740.73	323,870.60	325,586.00	-1,715.40	325,586.00	14,551.00	285,558.22
130 - SPECIAL EVENTS	13,531.55	6,449.04	93,189.60	129,003.00	-35,813.40	129,003.00	569.00	116,532.37
410 - TAX	4,306.29	509,297.90	12,432,527.64	12,510,393.00	-77,865.36	12,510,393.00	6,899.18	11,614,538.61
420 - FEES & CHARGES	35,435.27	24,700.79	1,225,972.72	1,385,132.13	-159,159.41	1,385,132.13	30,015.69	1,876,037.64
440 - MEMBERSHIPS	184,463.84	130,411.96	1,827,854.89	1,752,592.08	75,262.81	1,752,592.08	118,136.94	1,582,931.06
450 - RENTALS	65,890.31	74,874.11	1,442,356.32	1,405,437.95	36,918.37	1,405,437.95	102,529.21	1,440,202.16
460 - MERCHANDISING	52,026.19	17,328.91	1,005,580.03	1,117,345.18	-111,765.15	1,117,345.18	30,870.18	992,260.75
470 - INTEREST INCOME	52,598.31	34,255.37	136,607.92	105,331.63	31,276.29	105,331.63	103,165.75	138,283.14
480 - MISCELLANEOUS INCOME	23,479.53	27,912.13	707,474.38	377,647.94	329,826.44	377,647.94	11,276.32	535,044.68
510 - OTHER INCOME	0.00	0.00	462,987.99	3,000.00	459,987.99	3,000.00	0.00	74,572.66
520 - BOND/DEBT PROCEEDS	15,878.01	0.00	8,713,794.78	9,000,000.00	-286,205.22	9,000,000.00	867.76	2,937,241.30
Total Revenue:	136,475.73	896,988.67	32,745,008.06	32,700,679.25	44,328.81	32,700,679.25	486,590.84	25,863,010.97
Expense								
100 - PROGRAMS	199,827.95	192,130.53	1,645,428.66	1,676,042.38	30,613.72	1,676,042.38	209,114.93	1,701,567.54
110 - CAMPS	4,966.11	7,243.33	827,625.29	905,597.78	77,972.49	905,597.78	3,839.62	795,457.33
120 - LESSONS	18,898.50	14,125.79	175,042.72	134,584.19	-40,458.53	134,584.19	15,573.57	145,087.76
130 - SPECIAL EVENTS	10,733.31	11,279.90	170,260.33	232,166.57	61,906.24	232,166.57	16,265.84	213,504.21
610 - SALARIES & WAGES	796,155.58	759,766.94	6,740,757.44	7,370,987.11	630,229.67	7,370,987.11	881,967.06	6,724,585.80
620 - CONTRACTUAL SERVICES	-526,618.17	358,337.25	4,721,459.17	4,378,615.70	-342,843.47	4,378,615.70	525,709.10	3,985,403.02
630 - INSURANCE	88,291.40	161,174.08	1,828,856.65	2,055,742.94	226,886.29	2,055,742.94	-72,855.48	1,799,052.01
640 - MATERIALS & SUPPLIES	47,582.85	38,266.91	577,379.37	650,761.40	73,382.03	650,761.40	63,229.42	635,207.74
650 - MAINTENANCE & LANDSCAPING CONTRACTS	36,773.61	17,042.10	445,347.35	538,250.12	92,902.77	538,250.12	57,533.30	514,144.69
660 - UTILITIES	104,660.81	86,161.75	922,620.34	927,015.48	4,395.14	927,015.48	137,396.31	869,533.31
670 - PENSION CONTRIBUTIONS	137,868.32	152,545.52	817,505.39	923,577.71	106,072.32	923,577.71	138,874.42	736,658.08
680 - COST OF GOODS SOLD	20,347.01	5,204.94	337,453.38	348,564.33	11,110.95	348,564.33	13,586.20	324,614.68
710 - DEBT RETIREMENT	2,785,781.25	2,723,892.25	3,041,829.86	3,042,784.50	954.64	3,042,784.50	2,125,441.24	2,304,572.49
720 - CAPITAL OUTLAY	1,830,846.86	1,164,050.75	9,218,798.65	14,166,876.00	4,948,077.35	14,166,876.00	178,470.96	2,097,229.21
Total Expense:	5,556,115.39	5,691,222.04	31,470,364.60	37,351,566.21	5,881,201.61	37,351,566.21	4,294,146.49	22,846,617.87
Report Total:	-5,419,639.66	-4,794,233.37	1,274,643.46	-4,650,886.96	5,925,530.42	-4,650,886.96	-3,807,555.65	3,016,393.10

Fund Summary

Fund	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
01 - GENERAL CORPORATE	-512,197.61	-185,679.04	651,234.04	-296,576.76	947,810.80	-296,576.76	-446,058.29	1,664,307.28
25 - SPECIAL RECREATION	-18,254.51	8,889.32	574,669.77	450,728.59	123,941.18	450,728.59	29.79	449,382.26
29 - RECREATION	-1,135,304.18	-738,535.17	2,450,098.97	2,135,343.71	314,755.26	2,135,343.71	-905,251.05	1,900,830.47
60 - DEBT SERVICE	-2,785,781.25	-2,709,011.97	-1,556,334.87	-1,554,756.50	-1,578.37	-1,554,756.50	-2,125,415.94	-1,555,809.73
70 - CAPITAL PROJECTS	-968,102.11	-1,169,896.51	-845,024.45	-5,385,626.00	4,540,601.55	-5,385,626.00	-330,860.16	557,682.82
Report Total:	-5,419,639.66	-4,794,233.37	1,274,643.46	-4,650,886.96	5,925,530.42	-4,650,886.96	-3,807,555.65	3,016,393.10

During the closing process, additional expenditures could be posted to 2017.



Park District of Highland Park, IL

F01 General
Preliminary

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
410 - TAX	4,306.29	436,028.30	5,156,678.80	5,183,433.00	-26,754.20	5,183,433.00	6,707.41	5,939,185.29
420 - FEES & CHARGES	2,042.88	0.00	38,504.39	33,500.00	5,004.39	33,500.00	0.00	35,371.50
450 - RENTALS	0.00	0.00	72,300.00	55,000.00	17,300.00	55,000.00	0.00	55,000.00
460 - MERCHANDISING	0.00	60.00	43.02	240.00	-196.98	240.00	0.00	356.10
470 - INTEREST INCOME	52,598.31	34,255.37	136,607.92	105,331.63	31,276.29	105,331.63	103,165.75	138,283.14
480 - MISCELLANEOUS INCOME	356.86	16,562.50	66,903.30	97,750.00	-30,846.70	97,750.00	6,567.80	300,553.09
510 - OTHER INCOME	0.00	0.00	9,201.24	0.00	9,201.24	0.00	0.00	3,675.28
Total Revenue:	59,304.34	486,906.17	5,480,238.67	5,475,254.63	4,984.04	5,475,254.63	116,440.96	6,472,424.40
Expense								
610 - SALARIES & WAGES	300,779.51	292,934.99	2,401,458.73	2,680,625.79	279,167.06	2,680,625.79	317,144.59	2,422,956.77
620 - CONTRACTUAL SERVICES	51,861.93	191,150.90	615,659.75	1,128,887.59	513,227.84	1,128,887.59	131,982.51	694,494.28
630 - INSURANCE	73,822.14	91,989.17	1,038,575.59	1,160,597.38	122,021.79	1,160,597.38	-15,767.62	1,007,708.91
640 - MATERIALS & SUPPLIES	16,603.70	19,666.52	200,221.87	248,436.76	48,214.89	248,436.76	32,136.26	210,652.82
650 - MAINTENANCE & LANDSCAPING CONTRACTS	5,334.82	3,317.86	86,951.99	88,860.49	1,908.50	88,860.49	14,090.89	65,741.25
660 - UTILITIES	9,927.12	8,012.55	114,332.04	97,716.12	-16,615.92	97,716.12	27,694.77	118,608.90
670 - PENSION CONTRIBUTIONS	59,932.68	65,513.22	318,564.61	366,707.26	48,142.65	366,707.26	55,217.85	283,317.26
750 - TRANSFERS OUT	622,205.00	622,205.20	622,205.00	622,205.20	0.20	622,205.20	624,545.00	624,545.00
Total Expense:	1,140,466.90	1,294,790.41	5,397,969.58	6,394,036.59	996,067.01	6,394,036.59	1,187,044.25	5,428,025.19
Report Total:	-1,081,162.56	-807,884.24	82,269.09	-918,781.96	1,001,051.05	-918,781.96	-1,070,603.29	1,044,399.21

The General Fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for by other funds. This fund accounts for administrative, planning, and park expenditures.

Fund Balance 1/1/2017 \$ 2,850,163

YTD Activity \$ 82,269

Fund Balance 12/31/2017 \$ 2,932,432

During the closing process, additional expenditures could be posted to 2017.



Park District of Highland Park, IL

F25 Special Recreation
Preliminary

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	0.00	8,889.32	928,797.18	888,932.00	39,865.18	888,932.00	29.79	881,649.37
Total Revenue:	0.00	8,889.32	928,797.18	888,932.00	39,865.18	888,932.00	29.79	881,649.37
Expense								
620 - CONTRACTUAL SERVICES	18,254.51	0.00	354,127.41	438,203.41	84,076.00	438,203.41	0.00	432,267.11
750 - TRANSFERS OUT	0.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00	84,500.00	84,500.00
Total Expense:	18,254.51	750,000.00	354,127.41	1,188,203.41	834,076.00	1,188,203.41	84,500.00	516,767.11
Report Total:	-18,254.51	-741,110.68	574,669.77	-299,271.41	873,941.18	-299,271.41	-84,470.21	364,882.26

The Special Recreation Fund is used to account for revenues derived from a special annual property tax levy and expenditures of these monies to Northern Suburban Special Recreation Association for recreation services for the disabled.

Fund Balance 1/1/2017 \$ 485,272

Year to Date Activity \$ 574,670

Fund Balance 12/31/2017 \$ 1,059,942

During the closing process, transfer to support the ADA portion of capital improvements will be determined.



Park District of Highland Park, IL

F29 Recreation
Preliminary

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	-332,320.27	45,045.23	2,931,748.40	3,031,168.34	-99,419.94	3,031,168.34	64,710.76	2,890,522.54
110 - CAMPS	7,024.50	4,972.50	1,415,687.79	1,533,997.00	-118,309.21	1,533,997.00	2,999.05	1,379,285.84
120 - LESSONS	14,162.20	21,740.73	317,460.60	312,536.00	4,924.60	312,536.00	14,551.00	285,378.22
130 - SPECIAL EVENTS	13,531.55	6,449.04	93,189.60	128,453.00	-35,263.40	128,453.00	569.00	116,532.37
410 - TAX	0.00	49,500.00	4,861,556.67	4,950,000.00	-88,443.33	4,950,000.00	136.68	4,044,941.19
420 - FEES & CHARGES	25,470.50	24,700.79	521,155.63	618,600.00	-97,444.37	618,600.00	32,523.48	1,079,927.61
440 - MEMBERSHIPS	184,463.84	130,411.96	1,785,884.89	1,658,132.08	127,752.81	1,658,132.08	118,136.94	1,582,931.06
450 - RENTALS	64,155.31	74,874.11	1,045,517.37	1,162,820.91	-117,303.54	1,162,820.91	102,160.21	1,161,996.22
460 - MERCHANDISING	3,022.63	3,757.61	38,783.24	47,115.75	-8,332.51	47,115.75	8,288.42	46,386.69
480 - MISCELLANEOUS INCOME	19,863.01	8,392.95	67,327.42	75,000.00	-7,672.58	75,000.00	2,088.00	72,021.94
510 - OTHER INCOME	0.00	0.00	4,000.00	3,000.00	1,000.00	3,000.00	0.00	2,750.00
Total Revenue:	-626.73	369,844.92	13,082,311.61	13,520,823.08	-438,511.47	13,520,823.08	346,163.54	12,662,673.68
Expense								
100 - PROGRAMS	187,508.30	192,130.53	1,633,109.01	1,676,042.38	42,933.37	1,676,042.38	209,114.93	1,701,567.54
110 - CAMPS	4,901.52	7,243.33	815,109.36	890,274.57	75,165.21	890,274.57	3,839.62	795,457.33
120 - LESSONS	18,250.50	14,125.79	169,139.63	125,593.40	-43,546.23	125,593.40	15,573.57	145,087.76
130 - SPECIAL EVENTS	9,580.11	11,279.90	169,107.13	231,966.57	62,859.44	231,966.57	16,265.84	213,504.21
610 - SALARIES & WAGES	480,123.16	453,589.53	4,205,353.47	4,567,069.89	361,716.42	4,567,069.89	564,822.47	4,301,629.03
620 - CONTRACTUAL SERVICES	74,846.85	67,991.61	795,238.34	915,567.71	120,329.37	915,567.71	145,346.52	895,135.33
630 - INSURANCE	12,445.57	63,976.51	736,236.68	832,842.15	96,605.47	832,842.15	-58,335.52	775,495.29
640 - MATERIALS & SUPPLIES	14,433.46	16,534.55	249,006.50	288,349.68	39,343.18	288,349.68	27,150.40	298,829.89
650 - MAINTENANCE & LANDSCAPING CONTRACTS	21,998.90	11,192.71	193,260.42	280,850.00	87,589.58	280,850.00	37,531.14	277,587.82
660 - UTILITIES	53,044.38	64,537.81	612,765.43	644,877.48	32,112.05	644,877.48	98,611.35	585,866.42
670 - PENSION CONTRIBUTIONS	75,112.90	84,183.88	482,165.22	540,493.00	58,327.78	540,493.00	83,656.57	453,340.82
680 - COST OF GOODS SOLD	243.00	1,203.86	12,189.37	11,805.00	-384.37	11,805.00	2,669.39	12,906.67
720 - CAPITAL OUTLAY	7,733.93	654.24	22,189.11	39,250.00	17,060.89	39,250.00	4,239.05	7,410.47
750 - TRANSFERS OUT	933,307.50	1,883,307.80	933,307.50	1,883,307.80	950,000.30	1,883,307.80	1,886,818.00	1,886,818.00
Total Expense:	1,893,530.08	2,871,952.05	11,028,177.17	12,928,289.63	1,900,112.46	12,928,289.63	3,037,303.33	12,350,636.58
Report Total:	-1,894,156.81	-2,502,107.13	2,054,134.44	592,533.45	1,461,600.99	592,533.45	-2,691,139.79	312,037.10

Fund Summary

Fund	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
29 - RECREATION	-1,894,156.81	-2,502,107.13	2,054,134.44	592,533.45	1,461,600.99	592,533.45	-2,691,139.79	312,037.10
Report Total:	-1,894,156.81	-2,502,107.13	2,054,134.44	592,533.45	1,461,600.99	592,533.45	-2,691,139.79	312,037.10

The Recreation Fund is used to account for the operations of the facilities and programs. Financing is provided primarily from an annual property tax levy and from fees charged for programs and activities.

Fund Balance 1/1/2017 \$ 3,770,020

Year to Date Activity \$ 2,054,134

Fund Balance 12/31/2017 \$ 5,824,154

During the closing process, additional expenditures could be posted and the transfer to support replacement capital will be determined.



Park District of Highland Park, IL

F60 Debt Service
Preliminary

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	0.00	14,880.28	1,485,494.99	1,488,028.00	-2,533.01	1,488,028.00	25.30	748,762.76
530 - TRANSFERS IN	1,555,512.50	1,555,513.00	1,555,512.50	1,555,513.00	-0.50	1,555,513.00	1,561,363.00	1,561,363.00
Total Revenue:	1,555,512.50	1,570,393.28	3,041,007.49	3,043,541.00	-2,533.51	3,043,541.00	1,561,388.30	2,310,125.76
Expense								
710 - DEBT RETIREMENT	2,785,781.25	2,723,892.25	3,041,829.86	3,042,784.50	954.64	3,042,784.50	2,125,441.24	2,304,572.49
Total Expense:	2,785,781.25	2,723,892.25	3,041,829.86	3,042,784.50	954.64	3,042,784.50	2,125,441.24	2,304,572.49
Report Total:	-1,230,268.75	-1,153,498.97	-822.37	756.50	-1,578.87	756.50	-564,052.94	5,553.27

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long term debt principal and interest.

Fund Balance 1/1/2017 \$ 157,039

Year to Date Activity \$ (822)

Fund Balance 12/31/2017 \$ 156,217

Expenditures include principle and interest payments for Debt Certificates 2012A & 2013, GO Bonds 2016 & 2017.



Park District of Highland Park, IL

F70 Capital
Preliminary

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
480 - MISCELLANEOUS INCOME	0.00	0.00	417,400.00	0.00	417,400.00	0.00	0.00	0.00
510 - OTHER INCOME	0.00	0.00	449,786.75	0.00	449,786.75	0.00	0.00	68,147.38
520 - BOND/DEBT PROCEEDS	15,878.01	0.00	8,713,794.78	9,000,000.00	-286,205.22	9,000,000.00	867.76	2,937,241.30
530 - TRANSFERS IN	0.00	1,700,000.00	0.00	1,700,000.00	-1,700,000.00	1,700,000.00	84,500.00	84,500.00
Total Revenue:	15,878.01	1,700,000.00	9,580,981.53	10,700,000.00	-1,119,018.47	10,700,000.00	85,367.76	3,089,888.68
Expense								
620 - CONTRACTUAL SERVICES	-831,323.00	6,500.00	1,237,206.25	258,000.00	-979,206.25	258,000.00	157,496.01	357,887.12
720 - CAPITAL OUTLAY	1,792,954.12	1,163,396.51	9,166,450.73	14,127,626.00	4,961,175.27	14,127,626.00	174,231.91	2,089,818.74
Total Expense:	961,631.12	1,169,896.51	10,403,656.98	14,385,626.00	3,981,969.02	14,385,626.00	331,727.92	2,447,705.86
Report Total:	-945,753.11	530,103.49	-822,675.45	-3,685,626.00	2,862,950.55	-3,685,626.00	-246,360.16	642,182.82

The Capital Projects Fund is used to account for financial resources acquired through bond issues and excess surpluses in the Recreation Fund per the District's Fund Balance Policy. These resources are to be used for improvements to existing park facilities, maintenance supplies and staff for the general upkeep of all parks within the District.

Fund Balance 1/1/2017 \$12,828,116

Year to Date Activity \$ -822,675

Fund Balance 12/31/2017 \$12,005,441

During the closing process, additional expenditures could be posted and transfers to support replacement capital projects and ADA compliance.



Park District of Highland Park, IL

Highland Park Country Club
Preliminary

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
110 - CAMPS	0.00	0.00	25,355.00	24,045.00	1,310.00	24,045.00	0.00	0.00
120 - LESSONS	0.00	0.00	6,410.00	13,050.00	-6,640.00	13,050.00	0.00	180.00
130 - SPECIAL EVENTS	0.00	0.00	0.00	550.00	-550.00	550.00	0.00	0.00
420 - FEES & CHARGES	7,921.89	0.00	666,312.70	733,032.13	-66,719.43	733,032.13	-2,507.79	760,738.53
440 - MEMBERSHIPS	0.00	0.00	41,970.00	94,460.00	-52,490.00	94,460.00	0.00	0.00
450 - RENTALS	1,735.00	0.00	324,538.95	187,617.04	136,921.91	187,617.04	369.00	223,205.94
460 - MERCHANDISING	49,003.56	13,511.30	966,753.77	1,069,989.43	-103,235.66	1,069,989.43	22,581.76	945,517.96
480 - MISCELLANEOUS INCOME	3,259.66	2,956.68	155,843.66	204,897.94	-49,054.28	204,897.94	2,620.52	162,469.65
Total Revenue:	61,920.11	16,467.98	2,187,184.08	2,327,641.54	-140,457.46	2,327,641.54	23,063.49	2,092,112.08
Expense								
110 - CAMPS	64.59	0.00	12,515.93	15,323.21	2,807.28	15,323.21	0.00	0.00
120 - LESSONS	0.00	0.00	5,255.09	8,990.79	3,735.70	8,990.79	0.00	0.00
130 - SPECIAL EVENTS	0.00	0.00	0.00	200.00	200.00	200.00	0.00	0.00
610 - SALARIES & WAGES	15,252.91	13,242.42	133,945.24	123,291.43	-10,653.81	123,291.43	0.00	0.00
620 - CONTRACTUAL SERVICES	119,068.36	92,694.74	1,678,554.24	1,637,956.99	-40,597.25	1,637,956.99	90,884.06	1,600,982.25
630 - INSURANCE	2,023.69	5,208.40	54,044.38	62,303.41	8,259.03	62,303.41	1,247.66	15,847.81
640 - MATERIALS & SUPPLIES	1,384.00	2,065.84	112,989.31	113,974.96	985.65	113,974.96	3,942.76	125,725.03
650 - MAINTENANCE & LANDSCAPING CONTRACTS	2,422.67	2,531.53	158,117.72	168,539.63	10,421.91	168,539.63	5,911.27	170,815.62
660 - UTILITIES	9,670.09	13,611.39	163,503.65	184,421.88	20,918.23	184,421.88	11,090.19	165,057.99
670 - PENSION CONTRIBUTIONS	2,822.74	2,848.42	16,775.56	16,377.45	-398.11	16,377.45	0.00	0.00
680 - COST OF GOODS SOLD	19,514.25	4,001.08	324,674.25	336,759.33	12,085.08	336,759.33	10,916.81	311,708.01
Total Expense:	172,223.30	136,203.82	2,660,375.37	2,668,139.08	7,763.71	2,668,139.08	123,992.75	2,390,136.71
Report Total:	-110,303.19	-119,735.84	-473,191.29	-340,497.54	-132,693.75	-340,497.54	-100,929.26	-298,024.63

During the closing process, additional expenditures could be posted to 2017



Park District of Highland Park, IL

Course & Grounds

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
420 - FEES & CHARGES	7,921.89	0.00	554,289.70	586,882.80	-32,593.10	586,882.80	-2,507.79	635,217.75
440 - MEMBERSHIPS	0.00	0.00	41,970.00	94,460.00	-52,490.00	94,460.00	0.00	0.00
450 - RENTALS	30.00	0.00	176,026.97	111,567.00	64,459.97	111,567.00	150.00	90,711.00
460 - MERCHANDISING	5,604.90	0.40	71,332.15	68,763.15	2,569.00	68,763.15	124.19	65,889.01
480 - MISCELLANEOUS INCOME	-6,267.24	0.00	-6,540.10	12,580.47	-19,120.57	12,580.47	-235.36	7,876.88
Total Revenue:	7,289.55	0.40	837,078.72	874,253.42	-37,174.70	874,253.42	-2,468.96	799,694.64
Expense								
610 - SALARIES & WAGES	15,252.91	13,242.42	133,945.24	123,291.43	-10,653.81	123,291.43	0.00	0.00
620 - CONTRACTUAL SERVICES	13,744.15	20,339.32	562,899.84	516,003.74	-46,896.10	516,003.74	24,722.16	600,184.89
630 - INSURANCE	657.67	3,785.57	38,243.95	45,227.41	6,983.46	45,227.41	0.00	0.00
640 - MATERIALS & SUPPLIES	957.36	1,354.09	68,459.54	64,517.86	-3,941.68	64,517.86	2,936.98	70,131.31
650 - MAINTENANCE & LANDSCAPING CONTRACTS	-213.13	965.61	105,507.39	126,575.38	21,067.99	126,575.38	1,465.35	132,553.96
660 - UTILITIES	451.04	688.24	9,485.09	12,517.64	3,032.55	12,517.64	434.48	9,662.63
670 - PENSION CONTRIBUTIONS	2,822.74	2,848.42	16,775.56	16,377.45	-398.11	16,377.45	0.00	0.00
680 - COST OF GOODS SOLD	5,711.26	0.30	62,256.51	45,378.67	-16,877.84	45,378.67	1,612.99	52,007.40
Total Expense:	39,384.00	43,223.97	997,573.12	949,889.58	-47,683.54	949,889.58	31,171.96	864,540.19
Report Total:	-32,094.45	-43,223.57	-160,494.40	-75,636.16	-84,858.24	-75,636.16	-33,640.92	-64,845.55



Park District of Highland Park, IL

Learning Center

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	-332,320.27	45,045.23	2,931,748.40	3,031,168.34	-99,419.94	3,031,168.34	64,710.76	2,890,522.54
110 - CAMPS	7,024.50	4,972.50	1,441,042.79	1,558,042.00	-116,999.21	1,558,042.00	2,999.05	1,379,285.84
120 - LESSONS	14,162.20	21,740.73	323,870.60	325,586.00	-1,715.40	325,586.00	14,551.00	285,558.22
130 - SPECIAL EVENTS	13,531.55	6,449.04	93,189.60	129,003.00	-35,813.40	129,003.00	569.00	116,532.37
410 - TAX	0.00	49,500.00	4,861,556.67	4,950,000.00	-88,443.33	4,950,000.00	136.68	4,044,941.19
420 - FEES & CHARGES	33,392.39	24,700.79	1,187,468.33	1,351,632.13	-164,163.80	1,351,632.13	30,015.69	1,840,666.14
440 - MEMBERSHIPS	184,463.84	130,411.96	1,827,854.89	1,752,592.08	75,262.81	1,752,592.08	118,136.94	1,582,931.06
450 - RENTALS	65,890.31	74,874.11	1,370,056.32	1,350,437.95	19,618.37	1,350,437.95	102,529.21	1,385,202.16
460 - MERCHANDISING	52,026.19	17,268.91	1,005,537.01	1,117,105.18	-111,568.17	1,117,105.18	30,870.18	991,904.65
480 - MISCELLANEOUS INCOME	23,122.67	11,349.63	223,171.08	279,897.94	-56,726.86	279,897.94	4,708.52	234,491.59
510 - OTHER INCOME	0.00	0.00	4,000.00	3,000.00	1,000.00	3,000.00	0.00	2,750.00
Total Revenue:	61,293.38	386,312.90	15,269,495.69	15,848,464.62	-578,968.93	15,848,464.62	369,227.03	14,754,785.76
Expense								
100 - PROGRAMS	199,827.95	192,130.53	1,645,428.66	1,676,042.38	30,613.72	1,676,042.38	209,114.93	1,701,567.54
110 - CAMPS	4,966.11	7,243.33	827,625.29	905,597.78	77,972.49	905,597.78	3,839.62	795,457.33
120 - LESSONS	18,898.50	14,125.79	175,042.72	134,584.19	-40,458.53	134,584.19	15,573.57	145,087.76
130 - SPECIAL EVENTS	10,733.31	11,279.90	170,260.33	232,166.57	61,906.24	232,166.57	16,265.84	213,504.21
610 - SALARIES & WAGES	495,376.07	466,831.95	4,339,298.71	4,690,361.32	351,062.61	4,690,361.32	564,822.47	4,301,629.03
620 - CONTRACTUAL SERVICES	205,927.87	160,686.35	2,485,805.24	2,553,524.70	67,719.46	2,553,524.70	236,230.58	2,496,117.58
630 - INSURANCE	14,469.26	69,184.91	790,281.06	895,145.56	104,864.50	895,145.56	-57,087.86	791,343.10
640 - MATERIALS & SUPPLIES	18,814.28	18,600.39	364,992.63	402,324.64	37,332.01	402,324.64	31,093.16	424,554.92
650 - MAINTENANCE & LANDSCAPING CONTRACTS	27,955.75	13,724.24	354,912.32	449,389.63	94,477.31	449,389.63	43,442.41	448,403.44
660 - UTILITIES	85,802.07	78,149.20	799,356.68	829,299.36	29,942.68	829,299.36	109,701.54	750,924.41
670 - PENSION CONTRIBUTIONS	77,935.64	87,032.30	498,940.78	556,870.45	57,929.67	556,870.45	83,656.57	453,340.82
680 - COST OF GOODS SOLD	20,347.01	5,204.94	337,453.38	348,564.33	11,110.95	348,564.33	13,586.20	324,614.68
720 - CAPITAL OUTLAY	15,543.74	654.24	29,998.92	39,250.00	9,251.08	39,250.00	4,239.05	7,410.47
750 - TRANSFERS OUT	933,307.50	1,883,307.80	933,307.50	1,883,307.80	950,000.30	1,883,307.80	1,886,818.00	1,886,818.00
Total Expense:	2,129,905.06	3,008,155.87	13,752,704.22	15,596,428.71	1,843,724.49	15,596,428.71	3,161,296.08	14,740,773.29
Report Total:	-2,068,611.68	-2,621,842.97	1,516,791.47	252,035.91	1,264,755.56	252,035.91	-2,792,069.05	14,012.47



Park District of Highland Park, IL
 HPCC Building

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
480 - MISCELLANEOUS INCOME	0.00	0.00	938.95	1,134.39	-195.44	1,134.39	0.00	1,451.84
Total Revenue:	0.00	0.00	938.95	1,134.39	-195.44	1,134.39	0.00	1,451.84
Expense								
620 - CONTRACTUAL SERVICES	34,939.88	29,705.58	362,562.17	349,722.16	-12,840.01	349,722.16	28,868.56	321,485.71
630 - INSURANCE	1,366.02	1,422.83	15,800.43	17,076.00	1,275.57	17,076.00	1,247.66	15,847.81
640 - MATERIALS & SUPPLIES	120.67	122.30	6,761.06	4,325.11	-2,435.95	4,325.11	787.81	7,622.85
650 - MAINTENANCE & LANDSCAPING CONTRACTS	2,237.52	832.92	37,151.49	18,283.84	-18,867.65	18,283.84	3,459.92	21,930.11
660 - UTILITIES	9,057.30	12,165.48	137,708.81	154,541.40	16,832.59	154,541.40	9,894.65	136,830.22
Total Expense:	47,721.39	44,249.11	559,983.96	543,948.51	-16,035.45	543,948.51	44,258.60	503,716.70
Report Total:	-47,721.39	-44,249.11	-559,045.01	-542,814.12	-16,230.89	-542,814.12	-44,258.60	-502,264.86



Park District of Highland Park, IL

Banquet

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
450 - RENTALS	1,705.00	0.00	113,511.98	41,050.04	72,461.94	41,050.04	219.00	97,494.94
460 - MERCHANDISING	43,124.10	13,440.76	791,010.68	851,671.09	-60,660.41	851,671.09	22,457.57	736,806.65
480 - MISCELLANEOUS INCOME	9,526.90	2,956.68	161,444.81	179,983.08	-18,538.27	179,983.08	2,855.88	153,140.93
Total Revenue:	54,356.00	16,397.44	1,065,967.47	1,072,704.21	-6,736.74	1,072,704.21	25,532.45	987,442.52
Expense								
620 - CONTRACTUAL SERVICES	69,516.27	42,548.98	680,504.38	657,305.03	-23,199.35	657,305.03	36,218.13	596,176.98
640 - MATERIALS & SUPPLIES	305.97	589.45	17,659.63	19,292.03	1,632.40	19,292.03	117.97	16,348.07
650 - MAINTENANCE & LANDSCAPING CONTRACTS	71.00	733.00	7,836.96	7,844.80	7.84	7,844.80	216.00	6,377.10
660 - UTILITIES	0.00	105.00	669.27	1,162.41	493.14	1,162.41	0.00	611.93
680 - COST OF GOODS SOLD	13,802.99	3,982.20	224,764.52	248,837.84	24,073.32	248,837.84	9,303.82	208,733.02
Total Expense:	83,696.23	47,958.63	931,434.76	934,442.11	3,007.35	934,442.11	45,855.92	828,247.10
Report Total:	-29,340.23	-31,561.19	134,532.71	138,262.10	-3,729.39	138,262.10	-20,323.47	159,195.42



Park District of Highland Park, IL

Cafe

Income Statement

Current Period Ending 12/31/2017

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
460 - MERCHANDISING	274.56	70.14	104,410.94	145,641.71	-41,230.77	145,641.71	0.00	140,618.17
Total Revenue:	274.56	70.14	104,410.94	145,641.71	-41,230.77	145,641.71	0.00	140,618.17
Expense								
620 - CONTRACTUAL SERVICES	140.00	37.00	23,035.23	53,265.59	30,230.36	53,265.59	1,084.18	36,481.11
640 - MATERIALS & SUPPLIES	0.00	0.00	2,152.05	2,253.10	101.05	2,253.10	0.00	2,818.50
650 - MAINTENANCE & LANDSCAPING CONTRACTS	0.00	0.00	46.22	0.00	-46.22	0.00	0.00	0.00
680 - COST OF GOODS SOLD	0.00	18.58	37,653.22	41,316.50	3,663.28	41,316.50	0.00	50,079.29
Total Expense:	140.00	55.58	62,886.72	96,835.19	33,948.47	96,835.19	1,084.18	89,378.90
Report Total:	134.56	14.56	41,524.22	48,806.52	-7,282.30	48,806.52	-1,084.18	51,239.27



Sunset Valley Golf Course

	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity
Revenue	1,048,439.00	875,281.47	-00	210.48
Expense	1,061,671.08	931,862.10	574,453.26	529,333.32
Report Surplus (Deficit):	(13,232.08)	(56,580.63)	(574,453.26)	(529,122.84)
Net Revenue:	-1.26%	-6.46%	0%	0%

Recreation Center of HP

	Total Budget	YTD Activity	Total Budget	YTD Activity
Revenue	2,135,221.59	2,178,839.77	2,248,608.20	2,301,187.57
Expense	2,076,149.99	2,091,266.27	2,225,616.52	2,031,657.63
Report Surplus (Deficit):	59,071.60	87,573.50	22,991.68	269,529.94
Net Revenue:	2.77%	4.02%	1%	11.71%

Deer Creek Raquet Club

	Total Budget	YTD Activity	Total Budget	YTD Activity
Revenue	1,460,964.50	1,387,053.50	1,452,829.00	1,464,994.54
Expense	1,185,065.31	1,170,116.01	1,181,276.00	1,160,417.51
Report Surplus (Deficit):	275,899.19	216,937.49	271,553.00	304,577.03
Net Revenue:	18.88%	15.64%	19.00%	20.79%

Highland Park Country Club

	Total Budget	YTD Activity	Total Budget	YTD Activity
Revenue	2,126,086.00	2,092,608.26	2,327,642.00	2,187,184.08
Expense	2,354,783.75	2,391,881.63	2,668,139.00	2,660,375.37
Report Surplus (Deficit):	(228,697.75)	(299,273.37)	(340,497.00)	(473,191.29)
Net Revenue:	-10.76%	-14.30%	-15%	-21.63%



Y-T-D December 2017

Park District of Highland Park, IL

	2016	2016	2017	2017
	Total Budget	Total Activity	Total Budget	YTD Activity
Center: 11 - ADMINISTRATIVE				
Revenue	4054000	4088850.02	4988000	4,898,209.04
Expense	1995302.33	1844629.31	1840018.06	1,679,137.69
Center: 11 - ADMINISTRATIVE Surplus (Deficit):	2058697.67	2244220.71	3147981.94	3,219,071.35
Net Revenue:	50.78%	54.89%	63.11%	65.72%
Center: 24 - WEST RIDGE CENTER				
Revenue	497218	496429.3	475282	534,939.03
Expense	688325.23	731339.91	713275.05	759,520.61
Center: 24 - WEST RIDGE CENTER Surplus (Deficit):	-191107.23	-234910.61	-237993.05	-224,581.58
Net Revenue:	-38.44%	-47.32%	-50.07%	-41.98%
Center: 26 - ATHLETICS				
Revenue	1018747.57	978018.43	1040734	964,027.06
Expense	992621.77	900515.72	999216.03	880,441.93
Center: 26 - ATHLETICS Surplus (Deficit):	26125.8	77502.71	41517.97	83,585.13
Net Revenue:	2.56%	7.92%	3.99%	8.67%
Center: 28 - CAMPS				
Revenue	869616	822693.52	905963	823,752.55
Expense	619963.91	573287.63	658770.02	601,589.59
Center: 28 - CAMPS Surplus (Deficit):	249652.09	249405.89	247192.98	222,162.96
Net Revenue:	28.71%	30.32%	27.29%	26.97%
Center: 29 - SPECIAL EVENTS				
Revenue	104453	75078.55	102303	50,636.35
Expense	239887.6	224868.85	251186.42	189,135.13
Center: 29 - SPECIAL EVENTS Surplus (Deficit):	-135434.6	-149790.3	-148883.42	-138,498.78
Net Revenue:	-129.66%	-199.51%	-145.53%	-273.52%
Center: 31 - HIDDEN CREEK AQUAPARK				
Revenue	422862.98	457278.58	469775.88	376,920.41
Expense	609055.62	512339.54	629831.12	481,486.24
Center: 31 - HIDDEN CREEK AQUAPARK Surplus (Deficit):	-186192.64	-55060.96	-160055.24	-104,565.83
Net Revenue:	-44.03%	-12.04%	-34.07%	-27.74%
Center: 32 - ROSEWOOD INTERPRETIVE CENTER				
Revenue	104789	109597.77	113943.5	112,802.80
Expense	95075.39	100576.04	106036.52	101,082.04
Budget Worksheet - Net Revenue				
Ending: 12/31/2017				
Center: 32 - ROSEWOOD INTERPRETIVE CENTER Surplus (Deficit):	9713.61	9021.73	7906.98	11,720.76
Net Revenue:	9.27%	8.23%	6.94%	10.39%
Center: 33 - ROSEWOOD BEACH				
Revenue	46900	26249.79	57925	55,773.38
Expense	140001.06	110926.27	156165.49	113,628.00

Center: 33 - ROSEWOOD BEACH		Surplus (Deficit):	-93101.06	-84676.48	-98240.49	-57,854.62
		Net Revenue:	-198.51%	-322.58%	-169.60%	-103.73%
Center: 34 - PARK AVENUE						
Revenue			69223	75423.67	88318.61	84,015.44
Expense			82866.49	77233.72	88781.77	69,436.85
		Center: 34 - PARK AVENUE Surplus (Deficit):	-13643.49	-1810.05	-463.16	14,578.59
		Net Revenue:	-19.71%	-2.40%	-0.52%	17.35%
Center: 38 - ICE ARENA						
Revenue			1132410	1276453.64	1254735	1,156,912.37
Expense			922449.21	961771.93	919115.54	951,227.81
		Center: 38 - ICE ARENA Surplus (Deficit):	209960.79	314681.71	335619.46	205,684.56
		Net Revenue:	18.54%	24.65%	26.75%	17.78%
Center: 41 - MAINTENANCE						
Revenue			0	886.25	0	175
Expense			624274.49	578544.26	556842.9	499,638.95
		Center: 41 - MAINTENANCE Surplus (Deficit):	-624274.49	-577658.01	-556842.9	-499,463.95
		Net Revenue:	0.00%	-65,180.03%	0.00%	-285,407.97%
Center: 42 - PRO SHOP						
Revenue			1048439	874395.22	0	35.48
Expense			437396.59	355128.47	17610.36	29,694.37
		Center: 42 - PRO SHOP Surplus (Deficit):	611042.41	519266.75	-17610.36	-29,658.89
		Net Revenue:	58.28%	59.39%	0.00%	-83,593.26%
Center: 49 - RECREATION CENTER ADMIN						
Revenue			208613.99	182132.54	179852	166,799.31
Expense			1138949.9	1112491.8	1193443.66	1,064,586.51
		Center: 49 - RECREATION CENTER ADMIN Surplus (Deficit):	-930335.91	-930359.26	-1013591.66	-897,787.20
		Net Revenue:	-445.96%	-510.81%	-563.57%	-538.24%
Center: 51 - RECREATION CENTER FITNESS						
Revenue			1646276	1771299.16	1809907	1,928,487.89
Expense			566401.6	639044.89	678982.77	679,050.04
		Center: 51 - RECREATION CENTER FITNESS Surplus (Deficit):	1079874.4	1132254.27	1130924.23	1,249,437.85
		Net Revenue:	65.59%	63.92%	62.49%	64.79%
Center: 53 - RECREATION CENTER AQUATICS						
Revenue			280331.6	225398.07	258849.2	205,900.37
Expense			370798.49	327472.4	353190.09	288,021.08
		Center: 53 - RECREATION CENTER AQUATICS Surplus (Deficit):	-90466.89	-102074.33	-94340.89	-82,120.71
		Net Revenue:	-32.27%	-45.29%	-36.45%	-39.88%
Center: 55 - INDOOR TENNIS						
Revenue			1244142	1203353.29	1235896.55	1,247,551.43
Expense			984444.58	983930.08	989311.68	985,880.96
		Center: 55 - INDOOR TENNIS Surplus (Deficit):	259697.42	219423.21	246584.87	261,670.47
		Net Revenue:	20.87%	18.23%	19.95%	20.97%
Center: 56 - OUTDOOR TENNIS						
Revenue			216822.5	183700.21	216932	217,443.11
Expense			200620.73	175109.23	191963.89	174,536.55
		Center: 56 - OUTDOOR TENNIS Surplus (Deficit):	16201.77	8590.98	24968.11	42,906.56
		Net Revenue:	7.47%	4.68%	11.51%	19.73%

Center: 61 - HELLER NATURE CENTER

Revenue	318248.2	275247.1	322406.34	257,930.59
Expense	674630.1	646345.38	701240.46	610,927.00
Center: 61 - HELLER NATURE CENTER Surplus (Deficit):	-356381.9	-371098.28	-378834.12	-352,996.41
Net Revenue:	-111.98%	-134.82%	-117.50%	-136.86%

Center: 72 - HPCC COURSE & GROUNDS

Revenue	762246	799694.64	874253.42	837,078.72
Expense	839775.75	864540.19	949889.58	997,573.12
Center: 72 - HPCC COURSE & GROUNDS Surplus (Deficit):	-77529.75	-64845.55	-75636.16	-160,494.40
Net Revenue:	-10.17%	-8.11%	-8.65%	-19.17%

Center: 74 - HPCC LEARNING CENTER

Revenue	193997	162904.91	233907.81	178,788.00
Expense	87050	105853.82	143023.69	108,496.81
Center: 74 - HPCC LEARNING CENTER Surplus (Deficit):	106947	57051.09	90884.12	70,291.19
Net Revenue:	55.13%	35.02%	38.85%	39.32%

Center: 76 - HPCC BUILDING

Revenue	64	1451.84	1134.39	938.95
Expense	513505	503847.95	543948.51	559,983.96
Center: 76 - HPCC BUILDING Surplus (Deficit):	-513441	-502396.11	-542814.12	-559,045.01
Net Revenue:	-802,251.56%	-34,604.10%	-47,850.75%	-59,539.38%

Center: 78 - HPCC BANQUETS

Revenue	1046656	987442.52	1072704.21	1,065,967.47
Expense	843188	828260.77	934442.11	931,434.76
Center: 78 - HPCC BANQUETS Surplus (Deficit):	203468	159181.75	138262.1	134,532.71
Net Revenue:	19.44%	16.12%	12.89%	12.62%

Center: 79 - HPCC CAFE

Revenue	123123	141114.35	145641.71	104,410.94
Expense	71265	89378.9	96835.19	62,886.72
Center: 79 - HPCC CAFE Surplus (Deficit):	51858	51735.45	48806.52	41,524.22
Net Revenue:	42.12%	36.66%	33.51%	39.77%
Report Surplus (Deficit):	1671330	1967656.31	2135343.71	2,450,098.97
Net Revenue:	10.85%	12.93%	13.47%	16.05%

Park District of Highland Park
Investment Schedule
December 31, 2017

Security	Type		Purchase Date	Maturity Date	Interest Rate	Effective Yield to Mat	Purchase Price	Amortized Book Value	Par Value	Monthly Interest	Expected Interest
New Dominion Bank	CD	276	3/24/17	12/24/17	0.90%	0.90%	248,000.00	248,000.00	248,000.00	146.11	1,680.26
First Business Bk Madison WI	CD	550	6/24/16	12/26/17	0.90%	0.90%	248,000.00	248,000.00	248,000.00	158.99	3,363.29
Ally Bank Midvale UT	CD	551	6/23/16	12/26/17	0.90%	0.90%	245,000.00	245,000.00	245,000.00	157.07	3,328.64
Parkway Bk & Trust Harwood Hts	CD	548	6/28/16	12/28/17	0.90%	0.90%	248,000.00	248,000.00	248,000.00	171.22	3,351.06
BMW Bank of America	CD	548	6/29/16	12/29/17	0.85%	0.85%	245,000.00	245,000.00	245,000.00	165.46	3,126.60
First Bank, Southern Pines, NC	CD	547	6/30/16	12/29/17	0.90%	0.90%	245,000.00	245,000.00	245,000.00	175.19	3,304.48
CIT	CD	365	2/28/17	2/27/18	1.23%	1.23%	249,000.00	249,000.00	249,000.00	251.73	3,062.70
Hometown Bank, Roanoke VA	CD	730	12/2/15	12/1/17	1.25%	1.25%	243,000.00	243,000.00	243,000.00	8.32	6,075.00
First National Bank of Mcgregor TX	CD	545	6/17/16	12/14/17	1.10%	1.10%	245,000.00	245,000.00	245,000.00	103.37	4,024.04
Farmers & Merchants Union Bank	CD	545	6/17/16	12/14/17	1.05%	1.05%	245,000.00	245,000.00	245,000.00	98.67	3,841.13
East Boston Savings Bank MA	CD	545	6/17/16	12/14/17	1.05%	1.05%	245,000.00	245,000.00	245,000.00	98.67	3,841.13
Bank of Kremlin OK	CD	417	12/1/16	1/22/18	0.85%	0.85%	247,000.00	247,000.00	247,000.00	178.31	2,398.61
Solera National Bank Lakewood CO	CD	455	12/15/16	3/15/18	0.90%	0.90%	246,000.00	246,000.00	246,000.00	188.04	2,759.92
Asian Pacific National Bank CA	CD	473	12/1/16	3/19/18	0.80%	0.80%	246,000.00	246,000.00	246,000.00	167.15	2,550.31
First internet Bank of Indiana	CD	365	3/23/17	3/23/18	1.17%	1.17%	246,000.00	246,000.00	246,000.00	244.45	2,878.20
Cornerstone Bank, Nebraska	CD	365	3/23/17	3/23/18	1.15%	1.15%	246,000.00	246,000.00	246,000.00	240.27	2,829.00
Regent Bank, Nowata OK	CD	365	3/23/17	3/23/18	1.10%	1.10%	246,000.00	246,000.00	246,000.00	229.82	2,706.00
Franklin Synergy Bank TN	CD	365	4/25/17	4/25/18	1.16%	1.16%	246,000.00	246,000.00	246,000.00	242.36	2,853.60
Global Bank NY	CD	365	4/25/17	4/25/18	1.10%	1.10%	246,000.00	246,000.00	246,000.00	229.82	2,706.00
Prudential Savings Bank PA	CD	365	4/25/17	4/25/18	1.10%	1.10%	246,000.00	246,000.00	246,000.00	229.82	2,706.00
Third Coast Bank, TX	CD	365	5/24/17	5/24/18	1.30%	1.30%	246,000.00	246,000.00	246,000.00	271.61	3,198.00
American National Bank of MN	CD	365	5/24/17	5/24/18	1.25%	1.25%	246,000.00	246,000.00	246,000.00	261.16	3,075.00
Post Oak Bank, TX	CD	365	5/24/17	5/24/18	1.20%	1.20%	246,000.00	246,000.00	246,000.00	250.72	2,952.00
Industrial & Commercial Bank of China NY	CD	365	6/19/17	6/19/18	1.40%	1.40%	246,000.00	246,000.00	246,000.00	292.50	3,444.00
Savoy Bank, NY NY	CD	365	6/19/17	6/19/18	1.30%	1.30%	246,000.00	246,000.00	246,000.00	271.61	3,198.00
Bank of the Ozarks AZ	CD	592	12/1/16	7/16/18	0.99%	0.99%	245,000.00	245,000.00	245,000.00	206.00	3,933.96
Quontic Bank, Astoria NY	CD	365	7/24/17	7/24/18	1.52%	1.52%	245,000.00	245,000.00	245,000.00	316.28	3,724.00
Mainstreet Bank, Herndon VA	CD	365	7/24/17	7/24/18	1.50%	1.50%	245,000.00	245,000.00	245,000.00	312.12	3,675.00
Bank of China, NY	CD	365	8/11/17	8/13/18	1.50%	1.50%	245,000.00	245,000.00	245,000.00	312.12	3,675.00
Affiliated Bank, Arlington TX	CD	365	8/11/17	8/13/18	1.46%	1.50%	246,000.00	246,000.00	246,000.00	305.04	3,591.60
Valley National Bank OK	CD	627	12/1/16	8/20/18	1.03%	1.03%	245,000.00	245,000.00	245,000.00	214.32	4,334.89
American Bank of Missouri	CD	655	12/1/16	9/17/18	1.10%	1.10%	244,000.00	244,000.00	244,000.00	227.96	4,816.49
Granite Community Bank	CD	365	10/3/17	10/3/18	1.41%	1.40%	246,000.00	246,000.00	246,000.00	294.59	3,468.60
Landmark community Bank TN	CD	365	10/3/17	10/3/18	1.40%	1.40%	246,000.00	246,000.00	246,000.00	292.50	3,444.00
Security State Bank, Wewoka OK	CD	365	10/5/17	10/5/18	1.40%	1.40%	246,000.00	246,000.00	246,000.00	292.50	3,444.00
Pacific Enterprises Bank CA	CD	690	12/1/16	10/22/18	1.11%	1.11%	244,000.00	244,000.00	244,000.00	230.03	5,119.99
CFG Community Bank, MD	CD	455	8/11/17	11/9/18	1.50%	1.50%	244,000.00	244,000.00	244,000.00	310.85	4,562.47
Longview Bank	CD	455	8/11/17	11/9/18	1.45%	1.45%	244,000.00	244,000.00	244,000.00	300.49	4,410.38
Exchange Bank, Gibbon NE	CD	1095	12/1/15	11/30/18	1.54%	1.54%	238,000.00	238,000.00	238,000.00	311.29	10,995.60
Stearns Bank NA St Cloud MN	CD	1095	12/1/15	11/30/18	1.45%	1.45%	239,000.00	239,000.00	239,000.00	294.33	10,396.50
Southside Bank Tyler TX	CD	1095	12/1/15	11/30/18	1.40%	1.40%	239,000.00	239,000.00	239,000.00	284.18	10,038.00
Great Midwe. Bank Ssb, Brookfield WI	CD	1095	12/1/15	11/30/18	1.35%	1.35%	240,000.00	240,000.00	240,000.00	275.18	9,720.00
Community West Bank NA Goleta CA	CD	1095	12/1/15	11/30/18	1.33%	1.33%	240,000.00	240,000.00	240,000.00	271.10	9,576.00
Gbc International Bank LA. CA.	CD	1095	12/1/15	11/30/18	1.30%	1.30%	240,000.00	240,000.00	240,000.00	264.99	9,360.00
Western Alliance Bank, Phoenix	CD	365	12/14/17	12/14/18	1.65%	1.65%	245,000.00	245,000.00	245,000.00	332.26	4,042.50

T Bank, Tollway, TX	CD	365	12/14/17	12/14/18	1.61%	1.61%	245,000.00	245,000.00	245,000.00	324.21	3,944.50
United Bank of Iowa Ida Grove IA	CD	545	8/11/17	2/7/19	1.50%	1.50%	243,000.00	243,000.00	243,000.00	309.58	5,442.53
Native Amcn Bank CO	CD	545	8/11/17	2/7/19	1.45%	1.45%	243,000.00	243,000.00	243,000.00	299.26	5,261.12
Capital Bank , Jacinto City TX	CD	545	8/24/17	2/20/19	1.60%	1.60%	243,000.00	243,000.00	243,000.00	330.21	5,805.37
Mission National Bank, San Francisco CA	CD	545	8/23/17	2/19/19	1.45%	1.45%	244,000.00	244,000.00	244,000.00	300.49	5,282.77
Foresight Bank, Plainview MN	CD	455	12/14/17	3/14/19	1.57%	1.57%	244,000.00	244,000.00	244,000.00	188.92	4,775.38
Fieldpoint Private Bank & Trust CT	CD	528	10/3/17	3/15/19	1.45%	1.45%	244,000.00	244,000.00	244,000.00	300.49	5,117.98
Security Bank & Trust	CD	528	10/3/17	3/15/19	1.43%	1.43%	244,000.00	244,000.00	244,000.00	296.34	5,047.39
Orrstown Bank, Shippensburg PA	CD	556	10/3/17	4/12/19	1.49%	1.49%	243,000.00	243,000.00	243,000.00	307.51	5,515.37
Cibc(Acquired Private Bank & Trust Chgo	CD	556	10/3/17	4/12/19	1.45%	1.45%	244,000.00	244,000.00	244,000.00	300.49	5,389.39
Mound City Bank	CD	554	10/5/17	4/12/19	1.65%	1.65%	243,000.00	243,000.00	243,000.00	340.53	6,085.65
First National Bank Paragould AR	CD	554	10/5/17	4/12/19	1.44%	1.44%	244,000.00	244,000.00	244,000.00	298.42	5,332.97
First Exchange Bank of Alabama, Louisville AL	CD	545	12/14/17	6/12/19	1.75%	1.75%	243,000.00	243,000.00	243,000.00	209.71	6,349.62
Crestmark Bank, Troy MI	CD	545	12/14/17	6/12/19	1.60%	1.60%	243,000.00	243,000.00	243,000.00	191.74	5,805.37
Luana Savings Bank, Luana IA	CD	545	12/14/17	6/12/19	1.55%	1.55%	243,000.00	243,000.00	243,000.00	185.75	5,623.95
Stearns Bank Holdingford NA	CD	545	12/14/17	6/12/19	1.55%	1.55%	243,000.00	243,000.00	243,000.00	185.75	5,623.95
Sonabank, VA	CD-Bond Proceeds	638	3/21/16	12/19/17	0.89%	0.89%	246,100.00	246,100.00	246,100.00	114.02	3,828.51
Bremer Bank, NA St Paul, MN	CD-Bond Proceeds	638	3/21/16	12/19/17	0.89%	0.89%	162,985.38	162,985.38	162,985.38	75.51	2,535.52
Pacific Western Bank, CA	CD-Bond Proceeds	638	3/21/16	12/19/17	0.85%	0.85%	241,500.00	241,500.00	241,500.00	106.86	3,588.09
Talmer Bank & Trust, Troy MI	CD-Bond Proceeds	638	3/21/16	12/19/17	0.85%	0.85%	231,000.00	231,000.00	231,000.00	102.21	3,432.09
							15,794,585.38		15,794,585.38	15,248.58	295,369.48

EXECUTIVE DIRECTOR'S MONTHLY

JANUARY 19, 2018

UPCOMING MEETINGS AND DATES

- February 13, 2018/6:00 p.m./West Ridge Center/Workshop Meeting
- February 27, 2018/6:00 p.m./West Ridge Center/Regular Meeting
- March 13, 2018/6:00 p.m./West Ridge Center/Workshop Meeting
- March 27, 2018/6:00 p.m./West Ridge Center/Regular Meeting

FACILITIES

DEER CREEK RACQUET CLUB

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Registration - Adult			
Winter	242	239	244
Registration - Junior			
Winter	505	475	512
Memberships	716	708	675
Winter Camp	42	70	82

News & Events

- Participation in the Winter Break Camp increased by 17% since last year.
- Adult classes have increased by 3% since last year, while Junior classes have a 7% increase since last year.
- As part of the Northshore Park District Travel Junior League, Deer Creek finished in 2nd place during their six matches. The league resumes this February and has been well received by the parents and junior players. The other Park Districts in the league are: Glenview Park District, Winnetka Park District and Wilmette Park District.
- The fall season of women's travel teams ended in December with the new season beginning Friday, January 12th. The team hopes to improve its performance in the winter as the B team finished in 3rd place and the A team finished 6th out of 10 teams.
- Sunday Night Drop-In 7:00-8:30pm (Level 3.0 and Up) consistently has 6-10 players every Sunday.

CENTENNIAL ICE ARENA

	<u>2016*</u>	<u>2017*</u>	<u>2018*</u>
Winter Ice Skating			
Adult	11	15	5
Parent & Child	11	11	7
Preschool	124	131	74
Youth	257	262	349
Hockey	180	146	96
Total	583	565	531
Winter Gymnastics			
Parent & Child	131	124	85
Preschool	183	189	136
Youth	173	167	104
Total	487	480	325

*Registration numbers include Ice Show Registration

News & Events

- Winter Session for skating and gymnastics begins January 15th. Registration is still open.
- Registration for the annual Ice Show “Skate Fair” was held in December. The show will take place May 18-19.
- Winterfest was held Saturday, January 7 from 2:30-4:30pm and attracted over 500 people. This free event offered open gymnastics and skating, free skating lessons, crafts as well as special guests: Tommy Hawk, Princess Elsa from “Frozen” and Frosty the Snowman.

ATHLETICS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Boys Jr. High Volleyball Clinic	19	6	0	0
Boys Prep League	24	21	20	19
7 th & 8 th Grade Tip Off Tournament	15	16	13	12
Total	58	43	33	31

News & Events

- Caruso won the 7th grade Tip Off Basketball Tournament.
- Elm Place won the 8th grade Tip Off Basketball Tournament.

HIGHLAND PARK GOLF COURSE TOTAL ROUNDS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
January	0	0	157
February	0	0	858
March	95	244	509
April	1,456	1,268	1,831
May	2,891	2,731	2,864
June	2,642	3,287	3,997
July	3,411	3,875	2,833
August	2,843	3,324	3,789
September	2,124	3,494	3,625
October	1,259	2,632	1,548
November	579	2,118	644
December	26	27	342
Totals	17,326	23,000	22,997

PASS HOLDER ROUNDS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
January	0	0	0
February	0	0	0
March	0	0	0
April	0	0	117
May	0	0	236
June	0	0	213
July	0	0	161
August	0	0	156
September	0	0	121
October	0	0	54
November	0	0	0
December	0	0	0
Totals	0	0	1,058

GREENS FEE PLAYERS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
January	0	0	157
February	0	0	858
March	95	244	509
April	1,456	1,268	1,714
May	2,891	2,731	2,628
June	2,642	3,287	3,784
July	3,411	3,875	2,672
August	2,843	3,324	3,633
September	2,124	2,632	3,504
October	1,259	2,118	1,494
November	579	1,165	644
December	26	27	342
Totals	17,326	23,000	21,939

News & Events

- The Golf course was open for five days.

RECREATION CENTER OF HIGHLAND PARK

<u>Memberships</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Annual	1895	1943	1951
Non-Annual	59	68	53
North Shore Grant	29	18	23
Total Memberships	1983	2029	2027
Kid Fit Memberships	77	77	64

<u>Active Members</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Annual	3132	3123	3253
Non-Annual	59	68	53
North Shore Grant	30	19	23
Total Members	3221	3210	3329
Kid Fit Members	129	127	103

<u>Punch Pass/Day Pass</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Fitness/Aquatics Punch	54	90	152
Track Pass	0	0	973
Open Gym Punch	9	44	24
Kid Fit Punch Pass	9	10	20
Facility Day Pass	204	222	216
Aquatics Day Pass	118	181	104
Open Gym Day Pass	582	686	675
Kid Fit Day Pass	54	41	23
Kid Fit Time Out	7	0	11

<u>Facility Usage</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Fitness/Aquatics	14596	14780	15619
Track	0	0	1926
Kid Fit	860	970	567
Group Exercise (per class)	13.8	12.1	13.9

Total Group Exercise	5791	5291	5801
Water Aerobics (per class)	16	16	13.1
Free Day Passes	371	337	319

<u>Personal Training/Programs</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Personal Training Units Sold	532	447	385
Personal Training Usage	820	844	683
Learn to Swim		111	107
Private Swim Lessons	81	85	121
Rental Bookings	69.4	68	94.27

News & Events

- Member growth continues with a 3.6% increase from December 2016 to December 2017. Membership growth continues with a 2.3% overall growth from December 2015 to December 2016. Memberships are consistent with this time last year. We are hoping that our New Year promotions and programs will cause a January rebound within this category.
- 119 Student Winter Break passes were sold compared to 107 passes in 2016 (+11%).
- Group Exercise class averages are slightly higher than 2015 and have increased 13% since 2016.
- Total Group Exercise participation has gone up 9.5 % since 2016. Important to note that on Christmas Eve/New Year's Eve, when we offered a \$7 drop in rate in 2017, our participation increased 16.5% (Christmas Eve) and 25% (New Year's Eve).
- Personal Training units sold have decreased 14% from 2016. This may be a result of our Passport "Back to the Basics" packages sold to date which are 66% greater than last year at this time (50 vs. 17). This may be the reason usage shows a decrease of 19%. Passport packages cannot be used until January 8. Additionally, a successful Cyber Monday promotion took place on November 30 for online Personal Training sales. Members took advantage of this offer which was reflected in the November data.
- 107 swimmers registered for the first session of winter Learn-to-Swim, compared to 111 in December 2016 (-3.5%). The session began on January 8 and staff anticipate registrations to continue during first week of session. A Sunday morning session of swim lessons has been added for the winter session. 121 private lesson units were sold during December, as compared to 85 in 2016 (42% increase).
- With the addition of more basketball groups, rental bookings have increased 28% compared to December 2017.

HELLER NATURE CENTER

Cross-Country Ski Rentals

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Number of Rentals	0	183	0
Revenue	\$0	\$2,231	\$0

School Programs

	<u>2015</u>	<u>2016</u>	<u>2017</u>
HELLER NATURE CENTER			
In-District Schools	0	0	0
Out-of-District Schools	0	1 class/ 20 students	0
TOTAL	0	1 class/ 20 students	0
ROSEWOOD INTERPRETIVE CENTER			
In-District Schools	NA	0	0
Out-Of-District Schools	NA	0	0
TOTAL	NA	0	0

Custom/Scout Programs

	<u>2015</u>	<u>2016</u>	<u>2017</u>
HELLER NATURE CENTER			
Number of Programs	5	1	0
Number of Participants	96	10	0
ROSEWOOD INTERPRETIVE CENTER			
Number of Programs	NA	NA	0
Number of Participants	NA	NA	0

Adult and Family Programs

	<u>2015</u>	<u>2016</u>	<u>2017</u>
HELLER NATURE CENTER			
Full Moon Campfire	NA	0	0
Friday Night Ski	NA	4	No Snow
School's Out Program	0	5	14
Owl Prowl	NA	NA	18
Total	0	9	32

Cancellation Rate			33%
ROSEWOOD INTERPRETIVE CENTER			
School's Out Program	0	NA	14
Total	0	NA	14
Cancellation Rate			0%

Facility Rentals

	<u>2015</u>	<u>2016</u>	<u>2017</u>
HELLER NATURE CENTER			
Rentals	8	8	7
Birthday Party Package	1	1	1
Total	9	9	8
ROSEWOOD INTERPRETIVE CENTER			
Rentals	1	1	1
Birthday Party Package	1	0	1
Total	2	0	2

PARKS & PLANNING

Off-Leash Dog Parks and Beach

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Current Resident Memberships	378	415	593
Current Non-Resident Memberships	59	79	95
TOTAL	437	494	688

- Increase due to installation of fob access control system at Fink Park as well as a discount offered for memberships purchased early in the season.

News & Events

- Flooring is currently being replaced in various park restrooms as well as Hidden Creek AquaPark locker rooms, concessions and restrooms.
- Park shelter and gazebo roofs are currently being replaced at Central, Fink and Sunset Woods Parks.
- Natural Areas staff have begun conducting fall prescribed burns. Locations include Heller, Sunset Woods, Highmoor and Skokie River Woods.
- In conjunction with Heller Nature Center staff, Natural Areas staff have conducted Ravine Education Programs with Highland Park High School students.
- Staff established the outdoor ice skating surface at Sunset Woods and opened Saturday, December 30.
- Transported community park equipment to Parks Maintenance Garage for winter servicing. Cleaned community park garages in preparation for picnic table repairs, litter receptacle painting, and bench work.
- Began organizing supplies and equipment at Park Maintenance Garage in preparation for move to POGO.
- Installed new garbage/recycling containers at Brown, Carrol Snyder, Cloverdale, Sherwood, and Devonshire.

GRANT-IN-AID DECEMBER 2017

	2016	2017
Total YTD Subsidy	\$116,445	\$126,150
Households		
100% Subsidy YTD	70	73
50% Subsidy YTD	19	16
Total YTD	89	89

News & Events:

- Scholarship usage is up 8%, due to more families qualifying for 100% subsidy.
- As of December 31, 30 households have been approved for 2018 Grant-In-Aid.

WEST RIDGE CENTER DECEMBER RENTALS

	2014	2015	2016	2017
Rental Bookings (hrs)	55	61	12	15

RECREATION PROGRAMS BEGINNING DECEMBER 2017

	<u>2016</u>	<u>2017</u>	<u>Variance</u>
Childhood Enrichment	N/A	N/A	N/A
KinderExpress	N/A	N/A	N/A
Dance	N/A	N/A	N/A
Theater	N/A	N/A	N/A
Variety	16	10	-6
Adult Art	N/A	N/A	N/A
Special Events	662	820	158
Total Registrations	678	830	152

News & Events

- Polar Express Storytime trains rolled out of the station on December 2nd and 9th. All four trains were sold out. Updates to the event included two conductors per train allowing for families to have more interaction time with our conductors and The train cars enjoyed Christmas music throughout the journey.
- The Final Performance of Fall Theatre occurred on December 10th. There were three programs that performed for an audience of 310, an increase of 51%, compared to 2017 (161 tickets sold). The main show was Aladdin Junior.
- All Fall dance programs ended with a Parent Showcase day with high attendance for all classes.

Marketing & Communications (Dec 2 – Jan 5)

Social Media			
			
3,239	782	414	84
Likes	Followers	Followers	Views

Email			
32,890	65,658	11,153	1,218
Total Audience	Emails Delivered	Emails Opened	Clicks to pdhp.org

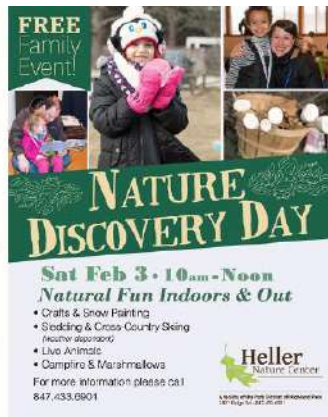
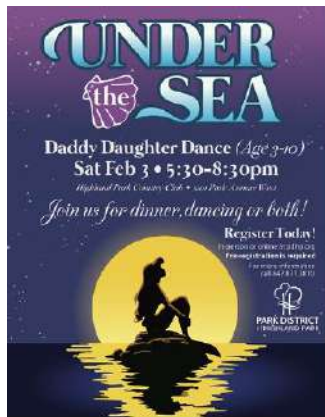
pdhp.org		
12,922	21,201	47,425
Visitors	Visits	Pageviews

Digital Brochures			
Winter		Camp	
235	12	78	21
Views	Clicks to Register	Views	Clicks to Register

SUMMARY

Most of the month’s work was focused on promoting holiday events and hours, camps and Recreation Center of Highland Park January promotion. The bulk of the work was completed on the Spring Brochure production. The Spring Brochure hits the mailboxes the week of February 5.

Graphics



2016/2017 website usage comparison – number of users increased 3%, visits to the site increased 6%, pageviews increased 4.3%

Dec 1-Jan 5 Usage

Page ?	Pageviews ? ↓	Unique Pageviews ?	Avg. Time on Page ?
	49,052 % of Total: 100.00% (49,052)	38,624 % of Total: 100.00% (38,624)	00:01:33 Avg for View: 00:01:33 (0.00%)
1. /	10,287 (20.97%)	7,777 (20.14%)	00:01:30
2. /recreation-center-highland-park-fitness-pool/	6,166 (12.57%)	4,754 (12.31%)	00:02:04
3. /centennial-ice-arena/	5,150 (10.50%)	4,069 (10.53%)	00:02:27
4. /programs/	2,632 (5.37%)	1,877 (4.86%)	00:00:29
5. /facilitiesparks/	1,661 (3.39%)	1,416 (3.67%)	00:00:20
6. /recreation-center-highland-park-fitness-pool/group-exercise/	1,172 (2.39%)	878 (2.27%)	00:01:52
7. /heller-nature-center/	1,115 (2.27%)	843 (2.18%)	00:01:41
8. /camps/	733 (1.49%)	491 (1.27%)	00:02:51
9. /join-our-team/	593 (1.21%)	485 (1.26%)	00:03:44
10. /west-ridge-center/	577 (1.18%)	486 (1.26%)	00:02:07
11. /athletics/	565 (1.15%)	461 (1.19%)	00:00:24
12. /deer-creek-racquet-club/	558 (1.14%)	425 (1.10%)	00:02:39
13. /2017/12/2017-holiday-hours/	534 (1.09%)	488 (1.26%)	00:02:59
14. /body-transformation-challenge/	533 (1.09%)	394 (1.02%)	00:02:20
15. /staff-directory/	518 (1.06%)	479 (1.24%)	00:02:48
16. /parties-rentals/	498 (1.02%)	391 (1.01%)	00:00:47
17. /events/	474 (0.97%)	411 (1.06%)	00:00:57
18. /youth-sports/youth-basketball/	471 (0.96%)	336 (0.87%)	00:01:34
19. /parks/sled-hilloutdoor-skating-rink/	465 (0.95%)	416 (1.08%)	00:01:39
20. /centennial-ice-arena/gymnastics/	403 (0.82%)	292 (0.76%)	00:02:16
21. /about-us/	317 (0.65%)	262 (0.68%)	00:00:35
22. /group-fitness-schedule/	314 (0.64%)	282 (0.73%)	00:01:12
23. /rosewood-beach-2/	307 (0.63%)	258 (0.67%)	00:02:34
24. /boys-ncaa-basketball-schedule/	299 (0.61%)	260 (0.67%)	00:05:20
25. /find-listing/	298 (0.61%)	206 (0.53%)	00:01:18
26. /pdhp-internal-staff-documents/	291 (0.59%)	120 (0.31%)	00:02:09
27. /rainout-line-weather-cancellation-status-sign-up/	267 (0.54%)	234 (0.61%)	00:03:51
28. /recreation-center-highland-park-fitness-pool/indoor-aquatics/	264 (0.54%)	194 (0.50%)	00:01:49
29. /bids-rfps/	253 (0.52%)	238 (0.62%)	00:00:58

Social Media Campaigns

Camp Registration Boosted Post Performance Results (12/5/17-12/12/17)

- Ad reached 1,568 people (unique views)
- 70 post engagements (liked, shared, or commented on the post)
- 35 link clicks to learn more
- Increased awareness of the start of Camp 2018 Registration
- Cost: \$50



Drop-In Interviews at the RCHP Boosted Post Performance Results (12/18/17-12/28/17)

- Ad reached 4,403 people (unique views)
- 398 post engagements (liked, shared, or commented on the post)
- 36 link clicks to learn more
- Increased awareness of the drop-in interviews at the Recreation Center of Highland Park
- Cost: \$50



Theatre Programs at the PDHP Boosted Post Performance Results (1/2/18-1/9/18)

- Ad reached 550 people (unique views)
- 27 post engagements (liked, shared, or commented on the post)
- 25 link clicks to learn more
- Increased awareness and registration for the PDHP theatre programs.
- Cost: \$50



January 2, 2018

Liza McElroy
Park District of Highland Park
636 Ridge Road
Highland Park, IL 60035

Re: 2017 Loss Control Award

Dear Liza:

Through the Loss Control Review process, your agency previously achieved PDRMA's highest loss control award, which is accreditation. I am pleased to inform you that we continue to acknowledge your agency's loss prevention efforts with a **Level A – Accredited \$1,500 cash award**.

Enclosed is your agency's award check. While not a requirement, we hope you will use the cash incentive to strengthen your agency's loss control program.

Please share this correspondence with your Safety Coordinator, Safety Committee, and all others involved in your loss control program.

You may recall that members no longer receive yearly plaques, but small plates affixed to the larger plaque received previously. PDRMA's risk pool members truly appreciate your continued efforts in safety and loss prevention.

Sincerely,



Tim Conlon
Property/Casualty Program Director

Enclosure

PRIVILEGED AND CONFIDENTIAL INFORMATION

This communication and any attached materials constitute claims, loss or risk management information, communications and/or advice, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or use of the information contained herein (including any reliance thereon) is STRICTLY PROHIBITED.