



2024 Budget

December 31, 2024

Park District of Highland Park
Highland Park, IL





Park District of Highland Park

2024 Annual Budget

Fiscal Year January 1, 2024 - December 31, 2024

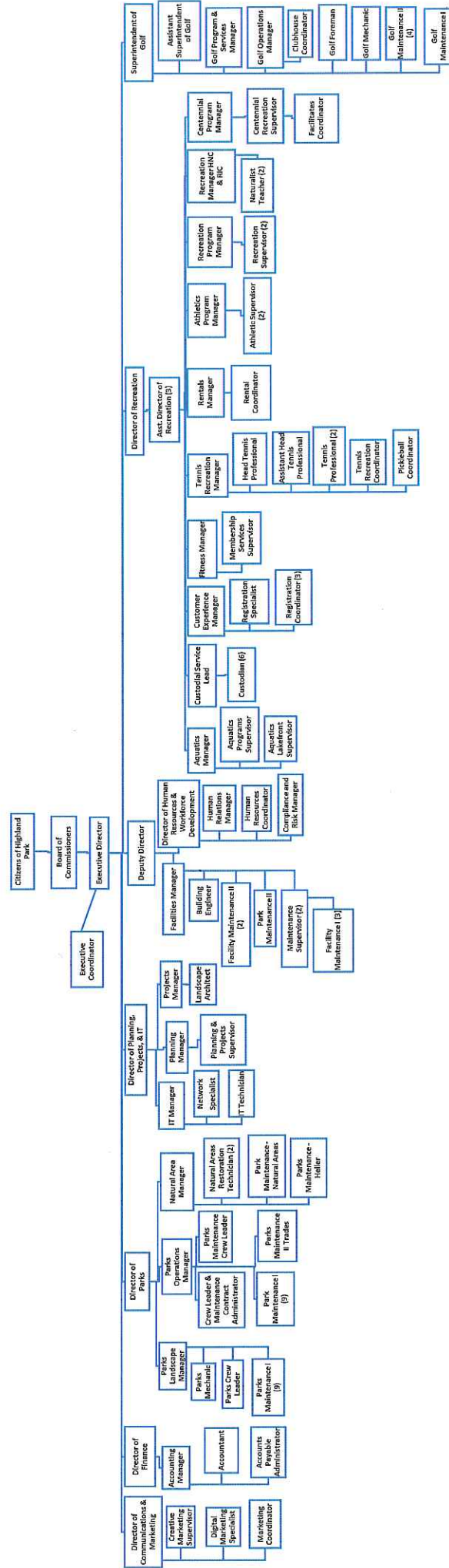
Park Board of Commissioners


Terry Grossberg, President
Jennifer Freeman, Vice-President
Calvin Bernstein, Commissioner
Brian Kaplan, Commissioner
Barnett Ruttenberg, Commissioner

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

Organizational Chart

Full Time Employees



Approved: 
 Executive Director
 Date: 1/30/24

Park District of Highland Park

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Park District of Highland Park

Mission:

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

Values:

Welcoming: We welcome everyone, fostering supportive relationships through positive interactions that appreciate the best in others and create a sense of belonging.

Extraordinary: We aspire to provide extraordinary experiences by thinking creatively, creating personal interactions, and delivering unique services that positively impact lives.

Caring: We care about our relationships with others, as well as sustaining and improving our material, financial and natural resources, through best practices that foster trust and ensure long term health, safety, and wellbeing.

Park District of Highland Park

Established:	<p>The Park District of Highland Park, established in 1909 and located in the City of Highland Park, Illinois along the north shore of Lake Michigan, was shaped by progressive people such as Everett Millard, Julius Rosenwald, Jens Jensen, May T. Watts, Jesse Lowe Smith, and others. Their belief in protecting open space and providing recreation for all the people of Highland Park is as relevant today as it was over a century ago.</p> <p>The Park District, originally named the Highland Park East Park District, took its current name in 1935. In 1973, the District began recreational programming. Today, the Park District manages over 800 acres of land, operates eleven facilities, and offers approximately 2,690 recreation programs. Neighborhoods throughout Highland Park enjoy proximity to parks and open space, offering both recreation and solitude only nature can provide. According to the Trust for Public Land, 95% of Highland Park residents enjoy living within a 10-minute walk to a local park - well above the national average of 55%. Additionally, 7% of Highland Park's city land is used for parks and recreation.</p>
Governance:	<p>A five-member volunteer Board of Commissioners establishes policy, strategic direction, and creates ordinances that govern the District. Commissioners serve staggered terms of six years with elections every two years. The Board is responsible for creating the vision and long-term direction of the Park District, electing Board officers, appointing the Executive Director, Park Board attorney and auditor. Each Commissioner serves as a liaison to the District's internal and advisory committees. The Park Board generally meets on the fourth Wednesday of each month and usually holds a workshop (meeting of the whole) on the second Wednesday of the month.</p> <p>President Terry Grossberg leads the present Park Board. Vice-President Jennifer Freeman, and Commissioners Calvin Bernstein, Brian Kaplan, and Barnett Ruttenberg are the other current Board Commissioners.</p>
Boundaries:	<p>The Park District is located approximately 25 miles north of Chicago and serves the City of Highland Park, and small portions of the Town of Fort Sheridan and the Village of Deerfield.</p>
Population:	<p>According to the most recent available information, the Park District serves a population of 30,163.</p>
Demographics:	<p>The Park District serves a highly educated (76% of residents have post-secondary degrees) community with a median household income of \$153,226 and a median age of 47 years. The Park District of Highland Park has approximately 12,079 housing units.</p>
Real Estate:	<p>The 2023 (tax year 2022) Equalized Assessed Valuation (EAV) of real estate is \$2,648,118,776.</p>
Tax Rate:	<p>The 2023 tax rate is .61 per \$1,000 of assessed value.</p>
Fiscal Year Budget:	<p>The fiscal year begins on January 1 and concludes on December 31. The total operating budget for 2024 is \$22.7 million. Additionally, capital improvement and repair budget is \$11.8 million, the debt retirement budget is \$3.4 million and the budget for inter-fund transfers is \$5.3 million.</p>

Debt Rating:	The Park District currently holds a Aaa rating from Moody's.
Park Resources:	The Park District owns and operates approximately 800 acres of land in 44 park areas comprised of community parks, neighborhood parks, play lots, dog parks, lakefront beaches and passive parks. The Park District assists other units of local government in maintaining their property.
Programs/Facilities:	<p>The Park District provides a full range of indoor and outdoor activities. Major recreation programs include summer camps, ice skating, athletics, tennis, golf, and aquatics. All told, the Park District offers approximately 2,690 distinct programs during a fully operating year. Park District events include larger annual events each season and hundreds of smaller events throughout the year.</p> <p>The Park District partners with other local governments such as the City and local school districts that provide facilities for Park District use or to effectuate savings and efficiencies.</p> <p>Unique facilities include the Sunset Valley Golf Club, Deer Creek Racquet Club, Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boating Facility, Rosewood Beach Interpretive Center, West Ridge Center, and the Highland Park Golf Learning Center. The parks offer a variety of amenities including playgrounds (39), walking and biking paths (20 miles), indoor/outdoor tennis courts (32), pickleball courts (25), basketball courts (16), disc golf courses (2), off-leash dog parks (3), and sports fields (23). More than 250 acres of the Park District's property are considered natural areas of prairie, woodlands, and ravines.</p> <p>Further clarifying tennis and pickleball courts: The District has 21 designated tennis courts, 18 designated pickleball courts and 7 dual-use tennis/pickleball courts. Additional details on basketball courts: Total quantity of outdoor courts factoring in half courts vs. full courts, there is a total of 10.5 courts. Mixed-Use Fields include 4 at Cunniff, 1 at Kennedy, 4 at Fink, 1 at Lincoln, 8 at Olson, 2 at Sunset, 2 at West Ridge, and 1 at Woodridge.</p> <p>Integral to Highland Park are the beaches. Ten percent of all of Illinois' Lake Michigan shoreline is within Highland Park. The District maintains four public park beaches that offer public access to this magnificent shoreline.</p> <p>The Park District is a vital part of the community and pays close attention to meeting the needs of all its residents. As the population changes, the Park District adjusts its program offerings and customer service to meet the changing needs, resulting in increased goodwill within the community. For example, in 2019 the District conducted a thorough, statistically valid, Community-wide Attitude and Interest Survey.</p> <p>The Park District is a member of the Northern Suburban Special Recreation Association (NSSRA) - providing recreational activities for residents with special needs.</p>

Staff:

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District along with 118 full-time staff members at full employment. The District employs several hundred part-time, seasonal, and temporary employees. Staffing is organized into three areas: **Administration** (which includes the Executive Director's support staff, Planning and Information Technology, Finance, Human Resources and Risk Management, and Communications and Marketing); **Parks and Natural Areas** and **Recreational Services**.

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

Affiliations:

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

Contact:

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



636 Ridge Road
Highland Park, IL 60035
847.831.3810 | pdhp.org

January 24, 2024

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

Dear Commissioners:

Park District staff proudly present the Park District of Highland Park's 2024 Budget. The Park District philosophy is to offer diversified leisure programs, activities, and quality facilities ensuring that all citizens have an equal opportunity to take advantage of these services. Staff is mindful that it must do so while at the same time responsibly balancing costs.

The District remains financially healthy and it will continue working through its long-range master plan (GreenPrint 2024).

The District continues to plan for a future multi-purpose recreation and administration building addressing the aging West Ridge Center. Completion of the project is expected sometime in 2026. Additionally, the District plans to issue roughly \$5.5 million in general obligation limited tax park bonds in July of 2024. The prior bonds were structured to permit the issuance of these bonds in 2024 so that they would fit into District debt limitations while causing minimal impact to taxpayers in the District. They are part of the overall GreenPrint 2024. The bonds will be used to fund the extensive capital projects slated for 2024 and beyond, as shown in Appendices A and B.

The District closed the boat launch at Park Avenue September 6, 2022 and began the removal of the launch and barge. The new launch and barge opened May 26, 2023. The project was funded by the District, debt (to be repaid by operations), donations and grants. In early 2022, it was discovered that the Centennial Ice Arena ice rink suffered a concrete heave and the facility had to be closed on May 27, 2022, for the rest of the year for repair; gymnastics was moved to Lincoln School. During rink repairs, the District moved forward with renovations to the lobby and parking lot as planned. The ice rink resumed operations on March 21, 2023.

The District's operational focus in 2023 was continued recovery from the COVID-19 pandemic. The Recreation Center saw tremendous growth in memberships and personal training. Sunset Valley Golf Club and Deer Creek Racquet Club continued to exceed expectations regarding patron usage. Pickleball is the latest recreation trend and the District responded with the conversion of tennis courts at Danny Cuniff Park to pickleball courts. Finally, on August 30, 2023, a Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3) was issued by the District. Three responses were received; none from the current licensee. As such, the District expects significant changes to occur at the site in late 2024 or early 2025.

This year's July 4 was a different day from the traditional celebration. The District worked collaboratively with City, State, and Federal officials to develop events and activities focused on our community while allowing community members the opportunity to participate in what was most comfortable and meaningful for them. Instead of a parade, the day began with a remembrance ceremony at City Hall, followed by a community walk following the 2022 parade route. An Independence Day Community Picnic was hosted by the Park District at Sunset Woods Parks, which included live music. Family friendly activities were provided by nine local organizations, and food and refreshments were provided from food trucks. No employee was required to work at the community walk that replaced the traditional parade and the festival at Sunset Woods Park was run primarily by community member volunteers. 2024 Independence Day activities are still being determined.

All Park District departments use the Budget as a planning tool in effort to provide mission critical services and accomplish goals outlined in the Annual Work Plan. The Budget is also a management tool. Financial activity is reviewed regularly throughout the year, allowing for necessary adjustments to operations as needed to ensure the enrichment of community life for all residents.

2024 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,310,705. Of that surplus, \$3,600,000 will be transferred to the Capital Projects Fund and an additional \$1,674,800 to Debt Service. A bond issuance of \$5,500,000 is anticipated in July. Debt payments total \$3,362,600, while capital expenditures total \$11,842,489, resulting in a planned Districtwide deficit after debt and transfers of \$3,775,457. The transfer of \$3,000,000 from the Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

Projects scheduled for 2024 in the Capital Plan include replacement and repair of mission critical equipment and infrastructure throughout the Park District as well as GreenPrint 2024 initiatives. These projects and initiatives take into consideration replacement schedules, ADA compliance, and community needs. Some of the larger projects planned for 2024 include Sunset Woods Master Plan Phase 1 project: revitalized skate park and new wheel friendly plaza, multi-use basketball court, and game area; implementation of the Site Master Plan phase 1 at Park Avenue, Baseball Field Renovations at Larry Fink Park, golf cart fleet purchase, repair/replacement of three major parking areas throughout the District, including the Recreation Center of Highland Park, Deer Creek Racquet Club, and the south storage pad adjacent to the North Shore Yacht Club. The District will also refresh two neighborhood playgrounds, Port Clinton Park and Old Elm Park.

A summary of the 2024 budget:

- Capital expenditures are approximately \$11.8 million
- Operating expenditures are approximately \$22.7 million
- Consolidated expenditures, including operations, debt, and capital, are approximately \$37.9 million
- Tax support for the 2024 fiscal year represents approximately 53% of total revenues

New for 2024

In effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates continued development and implementation of a Values Driven Strategic Plan, working toward submission for the Distinguished Accreditation award in 2025, developing an HR performance management system, implementing an HR intranet system, and conducting a comprehensive employee engagement survey. The District will continue to collaborate with the Parks Foundation and a fundraising consultant to support Capital Campaign Fundraising.

Acknowledgements

The 2024 budget is a collaborative effort that involves supervisors, managers, and support staff, throughout the District. Administration, specifically the Finance Office, is responsible for its final preparation as well as the preparation, filing and distribution of the Budget and Appropriations Ordinance. The Budget will be reviewed continuously during the year and could not have been accomplished without the efforts of Park District staff and the support of our Park Board Commissioners.

Respectfully submitted,

Brian Romes
Executive Director
Park District of Highland Park

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

FUTURE PLANNING

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

GreenPrint 2024

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

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

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

Projects Completed

- Parks Foundation Established (established 2016)
- Recreation Center of Highland Park Fitness Renovations (Completed 2017)
- Parks and Golf Maintenance Facility (Completed 2018)
- Sunset Valley Golf Club – Course Renovations (Completed 2018)
- Sunset Valley Golf Club - Clubhouse Renovations (Completed 2018)
- Conversion of The Preserve of Highland Park (Completed in 2022)
- Sunset Woods Playground Renovation and Site Master Plan (Completed in 2022)
- Centennial Ice Arena Renovation (Completed in 2023)

Projects in Progress

- Planning and Design for Construction of Multi-Purpose Facility (addressing West Ridge Center)
- Sports Field Master Plan (Synthetic Turf Field Construction)

Land Management Plan

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

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

- **Park Site Plans**

In keeping with the Park District's strong foundation in planning and track record of plan implementation, the Park District is embarking on the Park Site Plan initiative. The Park Site Plan initiative is in response to goals and objectives established in GreenPrint 2024 and the Land Management Plan. The plan will evaluate the Park District's outdoor parks based on Park District standards to then offer recommendations for park improvements. The intent of the initiative is to support the ongoing goal of meeting community expectations as well as inform short- and long-range budgeting and capital planning. Each park will be evaluated for capacity on a neighborhood scale, access, quality, and experience to compare existing conditions with District standards to identify gaps and possible opportunities for improvement unique to each site. The park evaluations and recommendations will be revisited on a recurring basis to stay up to date.

- **Sunset Woods Site Master Plan**

The Sunset Woods Park Master Plan recognizes Sunset Woods as Highland Park's destination community park nestled in the center of town. The plan strives to consider the timeless park holistically and in the context of the Highland Park community and surrounding area. In partnership with the community, the Park District of Highland Park and the design consultant team developed a Master Plan to honor Sunset Woods Park and guide improvements over the next ten years. This planning effort is supported by the Park District's GreenPrint 2024 Plan.

The Sunset Woods Park Master Plan, approved in 2021, is conceptual and is used as a resource to guide future development and identify funding. The Park District applied for an Open Space Lands Acquisition and Development Grant (OSLAD) in the amount of \$600,000 to assist in funding components for the master plan. In 2023 the Park District was awarded \$600,000 for phase 1 of the Sunset Woods Master Plan project. Phase 1 includes a newly relocated skate park, wheel friendly plaza, multi-use basketball court, and game area. The project is expected to break ground summer 2024.

This year through community conversations at Lincoln Park, the Park District heard the neighbors concern for losing a 5-12 playground at the adjacent school and requested that the Park District consider including an elementary aged playground when the Lincoln Park Playground is redeveloped. In response, the Park District delayed the replacement of the tot lot and developed a community supported design to include a 5-12 playground. To fund the additional playground, the Park District applied for an Open Space Land Acquisition and Development Grant from the Illinois Department of Natural Resources. If awarded the requested \$600,000, the Park District will redevelop Lincoln Park to include an elementary playground, a pre-school playground, expanded basketball court, renovated paths, and improve the drainage for the athletic fields. The announcement of the award is expected in 2024. The project would be completed in 2025.

- **Golf Learning Center Optimization Report**

The intent of the Golf Learning Center Optimization Report is to improve financial performance while meeting community and regional recreational needs at the Highland Park Golf Learning Center facility. The plan includes a comprehensive assessment and future recommendations that will be used to guide programs and investments. The recommendations address: the driving range, mini golf, building and general site

connectivity, programming, operations, agreements and marketing strategy, relationship to the Dome and The Preserve, new amenities, capital improvements, and services.

On August 30, 2023, a Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3/Golf Learning Center) was issued by the District. Three responses were received; none from the current licensee. As such, the District expects large changes to occur at the site in late 2024 or early 2025.

Athletic Fields Master Plan

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

Lakefront Master Plan

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

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

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

Park Avenue Site Master Plan

The Park Avenue Site Master Plan was a recommendation of the Lakefront Master Plan Update. The purpose of the plan is to address key issues facing the site including: improvements to the yacht club building, enhancements for non-motorized boaters, and enhancements to the pedestrian connections to and through the park. This plan does not directly address the breakwater nor boat launch.

The plan builds upon other current and previous studies such as:

- 2007 Highland Park Lakefront Plan
- 2018 PDHP Community Input Surveys
- Beach Management Strategy Plan
- Smith Group Barge Replacement Study
- Capital Improvement Plan

In addition to previous studies and input, the Park Ave Site Master Plan initiative engaged the voice of additional stakeholders such as the North Shore Yacht Club, neighbors, and City of Highland Park leadership. This summary

report presents a preliminary site plan direction that highlights numerous active and passive components of the plan to serve all members of the Highland Park community. In addition to needed infrastructure improvements that address visual and physical access to the lakefront, the plan seeks to balance parking and boat storage facilities along with improved open space and pedestrian amenities. This report also outlines a strategy for phase implementation, funding and management/ programming of the plan components that will be folded into the district's long-range capital plan.

The Park District was awarded Open Space Lands Acquisition and Development Grant (OSLAD) funding in the amount of \$400,000 to implement Site Master Plan Phase 1 Improvements. This project will make improvements to the north end of the property including improved pedestrian access, native landscaping, parking improvements and the addition of a beach boardwalk. Construction is expected to begin Spring 2024 and completed Fall of 2024.

Beach Management Plan

In 2020 the Park District was awarded a grant from the Illinois Coastal Management Program to conduct a Beach Management Plan to recommend achievable operations and maintenance strategies to respond to climate change effects at Park District lakefront properties. The Park District worked with coastal engineers and regional experts to develop strategies tailored to each unique property. The Park Board of Commissioners adopted the plan in April 2021.

This beach management plan provides recommendations for protecting and managing the Park District of Highland Park's beaches, bluffs, ravines, and other lakefront properties at Moraine Beach, Park Avenue Boating Facility, Millard Beach, and Rosewood Beach. The recommendations provided in this plan are based upon an evaluation of the existing conditions found at the beaches, uses associated with the beach, and a review of lake and habitat conditions. This plan was developed with input from the Park District of Highland Park, regional experts, and regulatory agency coordination.

The purposes of this plan are to:

1. Preserve and protect long-term access and use of the beaches, bluffs, ravines, and other lakefront properties
2. Establish guidance for responses to significant storm events
3. Identify routine management strategies for sand, shorelines, beaches, bluffs, ravines, and ecological habitats at these lakefront properties
4. Outline expected agency approvals and permitting for beach, bluff, and ravine management

After two initial invitations for bids during the first half of 2022, that were unsuccessful due to weather conditions, contractor feedback, and high costs, the District went under contract following a third invitation for bid for the Millard Bluff Grading & Tree Removal project during the fourth quarter of 2022 with RES Environmental Operating Company. The project began in December of 2022 with the removal of more than 200 trees, many non-native or hazardous, to relieve the bluff face of heavy material and reduce the shade canopy. The second half of the work began in late March which included removing the topsoil from the top of the bluff, followed by bluff regrading to a 2:1 slope in three distinct sections, and the respreading of topsoil. Finally, in late May, seeding and plant plugs were installed with an erosion control blanket on all disturbed slope soils.

Following the completion of the contracted work, Parks & Natural Areas staff have maintained the temporary path to protect and allow for the growth of native plantings. Fencing is expected to remain, at a minimum, through the first half of 2024. Work will continue through the final months of 2023 with the planting of 18 replacement trees throughout the park to fulfill the City's original tree removal permit and the removal of the wooden, upper portions of the garden potting shed.

Sustainability Plan

The Park District of Highland Park embraces concepts of sustainable practices in its mission statement and in its Environmental Policy. From 1992 to 2015 the District's Environmental Policy served as the primary document guiding sustainable efforts. In 2015, Park District staff developed the District's first sustainability plan to identify strategies to achieve sustainability goals and better coordinate with City-wide priorities. The 2015 plan has since been used as an internal document guiding practices leading to quantifiable achievements in District operations. It was updated in 2018 and will be updated again in 2024.

Capital Plan (Annual and 5-year)

The Park District's 5-year Capital Plan is approved annually, and reviewed throughout the year, to ensure critical repair and replacement projects, facility, and park improvements, and GreenPrint Projects are identified and funded. The Plan is prioritized into 6 tiers summarized below:

- Tier 1: Safety/Legal Compliance
- Tier 2: Critical Repair/Replace
- Tier 3: Scheduled Replacement
- Tier 4: Improvement of existing Items
- Tier 5: New improvements
- Tier 6: Unfunded

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

Values Driven Strategic Plan

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

As the District completed nearly all initiatives outlined in the Strategic Plan, an update to the District’s Strategic Plan was completed in 2023. After redefining Park District Values in 2022, the District established a Values Driven Strategic Plan coinciding with updated District Values of Welcoming, Caring and Extraordinary.

The Park District’s Values Driven Strategic Plan provides direction on what operational Goals and Objectives we want to achieve to align our ***operational perspectives*** with our ***Mission, Values*** and ***Vision***.

Operational Perspectives:


- **Customer** – Individuals and Groups that our Park District provides Mission Critical Services to
- **Team Member** – Individuals and Teams who deliver Mission Critical Services to Customers
- **Resources** – Assets that enable Team Members to deliver our Mission to Customers

Values Driven Strategic Themes:

- Build personal relationships
- Create inclusivity
- Deliver the extraordinary
- Empower our team
- Grow our team
- Value our Team
- Build and maintain trust
- Create a sustainable future
- Steward our resources

Annual Work Plan

The Park District's Annual Work Plan is a compilation of annual goals derived from the above Park District planning documents and are financially reflected in the 2024 Budget.

Related Park or Facility	Goal	Agency Plan Initiative 
Centennial	Replace dehumidification system	Capital Plan
Centennial	Conduct electrical upgrade	Capital Plan
D. Cunniff Park	Replace playground resurfacing and fence	Capital Plan
D. Cunniff Park	Conduct tennis court cleaning	Values Strategy Initiative
D. Cunniff Park	Continue to work with the Parks Foundation to implement a Fundraising Camptaign for Danny Cunniff Park Pickleball enhancements	Values Strategy Initiative
D. Cunniff Park	Develop a Site Master Plan at Danny Cunniff Pickleball Courts to include additional access control, new gates, and other site improvements to the pavilion and future considerations for a canopy and/or lights etc.	Values Strategy Initiative
Deer Creek Racquet Club	Replace peak fans	Capital Plan
Deer Creek Racquet Club	Conduct parking lot reconstruction and drainage improvements	Capital Plan
Deer Creek Racquet Club	Conduct locker room wet area renovation	Capital Plan
Deer Creek Racquet Club	Electrical Panel replacements	Capital Plan
Deer Creek Racquet Club	Develop business plan and SOP's for potential Pickleball facility at lot 3	Values Strategy Initiative
Districtwide	Conduct tree planting at The Preserve, Danny Cunniff, Larry Fink, Sunset Woods, Kennedy, and Olson Parks	Land Management Plan
Districtwide	Develop a Park District Cultural Arts Acquisition Policy and Procedure	Land Management Plan
Districtwide	Review and update the Park District Property Acquisition Policy	Land Management Plan
Districtwide	Develop and adopt inclusion standards including Universal Design	Land Management Plan
Districtwide	Update and evaluate initiatives associated with the Sports Field Master Plan	Sportsfield Master Plan
Districtwide	Continued conversion of landscaping power equipment to battery powered electrical equipment	Values Strategy Initiative
Districtwide	Update and renew the District's Sustainability Plan	Values Strategy Initiative
Districtwide	Develop and implement Planning Department performance tracking measures for Capital project costs	Values Strategy Initiative
Districtwide	Revise the IT onboarding/offboarding process	Values Strategy Initiative
Districtwide	Develop online facility booking system	Values Strategy Initiative
Districtwide	Reintroduce in district after school programs	Values Strategy Initiative
Districtwide	Relaunch customer experience training / committee and continue to embed PDHP Values	Values Strategy Initiative
Districtwide	Create a more welcoming user experience by implementing RecTrac Mobile capability	Values Strategy Initiative
Districtwide	Create a system for customer relationships management, loyalty, appreciation and retention by developing a Customer Relationship Managemetn Program (CRM) and evaluating associated software.	Values Strategy Initiative
Districtwide	Continue to develop and improve a Performance Management and Annual Review Proeces for all full time and part time employees.	Values Strategy Initiative
Districtwide	Create standards, training and procedures for implementing employee goal management in Paycom	Values Strategy Initiative
Districtwide	Review and Identify Policies to integrate park district values	Values Strategy Initiative

Districtwide	Update SDS Sheets and establish a District-wide chemical management program	Values Strategy Initiative
Districtwide	Create a Welcoming, Caring and Extraordinary New Employee Onboarding process for all employee positions	Values Strategy Initiative
Districtwide	Administer Employee Engagement Survey; create action items from results with a goal of increasing employee engagement based on areas of improvement	Values Strategy Initiative
Districtwide	Achieve sponsorship goal of \$130,000	Values Strategy Initiative
Districtwide	Plan and organize groundbreaking and Grand Opening Events for Capital Improvement Projects including Sunset Woods Park, Fink Athletic field, Park Ave North, and West Ridge Center	Values Strategy Initiative
Districtwide	Continue to build relationships with local, state, and federal legislators	Values Strategy Initiative
Districtwide	Create processes and implement initiatives to eliminate paper documents and move to digital documentation	Values Strategy Initiative
Districtwide	Clean up and get ready for move/digitization of documents	Values Strategy Initiative
Districtwide	Digitization of basement documents	Values Strategy Initiative
Districtwide	Electronic vouchers and elimination of paper clutter	Values Strategy Initiative
Districtwide	Development and implementation of Facility Management Software	Values Strategy Initiative
Districtwide	Evaluate Cost Recovery Model for programs and services	Values Strategy Initiative
Districtwide	Create a system to evaluate work loads and staffing structure, examine strength assessment tools	Values Strategy Initiative
Districtwide	Develop 5-year tracking system for Distinguished Accreditation and begin tracking and use of Power DMS	Values Strategy Initiative
Districtwide	conduct a comprehensive review of our employee and Park District Policy Manual and be sure to integrate Park District Values. Consider using Power DMS to organize and share policies.	Values Strategy Initiative
Districtwide	Review and Update Employee Job Descriptions for all Full Time Staff Members	Values Strategy Initiative
Districtwide	Begin organization of Procedures that are associated with Park District Policy, ensuring they are consistent with Park District Values. Consider using Power DMS to organize and share procedures.	Values Strategy Initiative
District Wide/Annual	Conduct ADA audit	Capital Plan
District Wide/Annual	Conduct general tree removal	Capital Plan
District Wide/Annual	Complete District wide park sign replacement	Capital Plan
District Wide/Annual	Conduct parking lot and roadway striping improvements	Capital Plan
District Wide/Annual	Continue our DEI work - Create and implement four Spanish immersion programs by Winter 2024, with anticipation on increasing unique users by 30%	Values Strategy Initiative
District Wide/Annual	Create a tracking system for DEI initiatives specific to Recreation programs and events	Values Strategy Initiative
District Wide/Annual	Create a Fourth of July committee which includes all departments district wide	Values Strategy Initiative
District Wide/Annual	Create an annual training calendar to address employee growth and development and compliance training for Human Relations, Performance Management, Strength-Based Leadership, and Risk Management.	Values Strategy Initiative
District Wide/Annual	Develop employee team building initiatives focused on diversity, equity, inclusion, health, and wellness	Values Strategy Initiative
District Wide/Annual	Develop community based philanthropic campaigns that create equitable and inclusive experiences for people	Values Strategy Initiative
District Wide/Annual	Develop employee values and strengths training and recognition program built around CliftonStrengths	Values Strategy Initiative
District Wide/Annual	Submit DEI applications for state (IPRA/IAPD) and national (NRPA) awards and recognition	Values Strategy Initiative
District Wide/Annual	Develop 2025 Budget/Workplan for the Climate Task Force	Values Strategy Initiative

District Wide/Annual	Develop 2025 Budget/Workplan for employee values trainings and recognition through CliftonStrengths	Values Strategy Initiative
Founders Park	Upgrade landscaping	Land Management Plan
Heller Nature Center	Replace pond deck	Capital Plan
Heller Nature Center	Conduct ecological restorations	Land Management Plan
Heller Nature Center	Reintroduce Into the Wild Summer camp at the Yacht Club	Values Strategy Initiative
Hidden Creek Aqua Park	Conduct pool shell maintenance	Capital Plan
Hidden Creek Aqua Park	Conduct RPZ, valve and domestic feed replacement	Capital Plan
Hidden Creek Aqua Park	Resurface children's slide	Capital Plan
Hidden Creek Aqua Park	Resurface speed slide	Capital Plan
Hidden Creek Aqua Park	Replace body slide pump	Capital Plan
Highland Park Golf Learning Center	Replace utility vehicle	Capital Plan
Highland Park Golf Learning Center	Conduct roof replacement	Capital Plan
Highland Park Golf Learning Center	Implement and promote new golf programming with The Golf Practice	Values Strategy Initiative
Highland Park Golf Learning Center	Create a Business Plan for the development of a new Pickleball Facility at Lot 3	Values Strategy Initiative
Highmoor Park	Conduct ecological restorations	Land Management Plan
Kennedy Park	Conduct backstop removal and replacement	Capital Plan
L. Fink Park	Conduct baseball field renovation	Capital Plan
L. Fink Park	Design playground replacement (2-5 playground only)	Capital Plan
L. Fink Park	Continue to work with the Parks Foundation to close the fundraising gap for the Fink Baseball Field	Values Strategy Initiative
Millard Park	Relocate bluff path	Beach Management Plan
Millard Park	Conduct ecological restorations	Land Management Plan
Moraine Park	Conduct drainage improvements	Capital Plan
Moraine Park	Replace restroom building roof	Capital Plan
Old Elm Park	Conduct ballfield conversion	Capital Plan
Old Elm Park	Replace shelter roof	Capital Plan
Old Elm Park	Conduct playground replacement	Capital Plan
Park Avenue Beach and Boating Facility	Replace electric service for winch	Capital Plan
Park Avenue Beach and Boating Facility	Replace Fire Place	Capital Plan
Park Avenue Beach and Boating Facility	Implement Site Master Plan Phase 1 improvements	Capital Plan
Park Avenue Beach and Boating Facility	Conduct Phase 1 south storage pad repair	Capital Plan

Park Avenue Beach and Boating Facility	Optimize boat and water craft storage at Park Avenue Beach	Values Strategy Initiative
Parks-Equipment	Replace Ford F250 4x4 w/plow 126	Capital Plan
Parks-Equipment	Replace Ford F250 4x4 w/plow 127	Capital Plan
Parks-Equipment	Replace Ford F250 4x4 w/plow 128	Capital Plan
Parks-Equipment	Replace Hi Ranger Aerial Truck 870	Capital Plan
Parks-Equipment	Replace Ford Transit Connect Van 107	Capital Plan
Parks-Equipment	Replace Gold Star Trailer	Capital Plan
Port Clinton Park	Conduct playground replacement	Capital Plan
Port Clinton Park	Replace backstop	Capital Plan
Port Clinton Park	Conduct basketball court patch/color/stripe	Capital Plan
Recreation Center of Highland Park	Conduct roof repair	Capital Plan
Recreation Center of Highland Park	Conduct pool deck replacement	Capital Plan
Recreation Center of Highland Park	Replace sewage ejector pumps and controller	Capital Plan
Recreation Center of Highland Park	Replace parking lot lights and asphalt (50% of Cost)	Capital Plan
Recreation Center of Highland Park	Replace parking lot screening (50% of Cost)	Capital Plan
Recreation Center of Highland Park	Replace sand filter	Capital Plan
Recreation Center of Highland Park	Replace Sign (50% of Cost)	Capital Plan
Recreation Center of Highland Park	Conduct locker room improvements and wet area renovation	Capital Plan
Recreation Center of Highland Park	Conduct gymnasium fan addition	Capital Plan
Recreation Center of Highland Park	Upgrade/replace equipment	Capital Plan
Recreation Center of Highland Park	Collaborate with the City Senior Center to improve Senior Program Opportunities	Values Strategy Initiative
Recreation Center of Highland Park	Collaborate with Senior Center to develop program opportunities and share resources at RCHP	Values Strategy Initiative
Recreation Department	Review and update procedure manuals for all recreation program areas and ensure integration of PDHP Values	Values Strategy Initiative
Recreation Department	Consider extraordinary facility enhancements at Hidden Creek AquaPark and Rosewood Beach such as Cabana rentals, chair rentals, Stand Up Paddle/Kayak rentals, and improved food and beverage service.	Values Strategy Initiative
Recreation Department	Develop a programmatic training or template that adheres to district values	Values Strategy Initiative
Recreation Department	Develop a Business Plan for Gymnastics at the new West Ridge Center	Values Strategy Initiative
Rosewood Interpretive Center	Conduct fire suppression remaining sprinkler replacement	Capital Plan
Rosewood Interpretive Center	Replace Interpretive Center sound system	Capital Plan
Rosewood Park	Design playground replacement	Capital Plan
Rosewood Park	Conduct ecological restorations	Land Management Plan

Skokie River Woods Park	Conduct ecological restorations	Land Management Plan
Sunset Valley Golf Club	Replace Greens Bank Mower 1	Capital Plan
Sunset Valley Golf Club	Replace Triple V Verticutter (Fairways and Tees)	Capital Plan
Sunset Valley Golf Club	Replace Triflex Tee Mower 2	Capital Plan
Sunset Valley Golf Club	Purchase Widenmann Super 600 Utility Machine (aka Fescue Mower)	Capital Plan
Sunset Valley Golf Club	Conduct cart path replacement	Capital Plan
Sunset Woods Park	Investigate tennis court rebuild and clay court conversion to asphalt	Capital Plan
Sunset Woods Park	Implement SW Master Plan Phase 1 improvements	Capital Plan
Sunset Woods Park	Plan for athletic and tennis lights	Capital Plan
Sunset Woods Park	Replace dugout roof	Capital Plan
Sunset Woods Park	Replace Field House roof	Capital Plan
Sunset Woods Park	Monitor oak tree health	Land Management Plan
Sunset Woods Park	Conduct ecological restorations	Land Management Plan
Sunset Woods Park	replace maintenance garage door	Capital Plan
Sunset Woods Park	Fundraise for Sunset Woods north-end garden	Values Strategy Initiative
Technology	Install two-way radio system	Capital Plan
Technology	Conduct facility camera replacement	Capital Plan
Technology	Replace network switches	Capital Plan
Technology	Install emergency speakers	Capital Plan
Technology	Conduct penetration testing	Capital Plan
The Preserve of Highland Park	Conduct Compton Avenue Trail Connection	Capital Plan
The Preserve	Conduct ecological restorations	Land Management Plan
West Ridge Center	Implement GreenPrint building replacement project	Capital Plan
Woodridge Park	Conduct patch/color/stripe tennis court repair	Capital Plan
West Ridge Center	Continue to work with Security Consultant on Facility Assessment and implementation of suggested best practices for safety and security.	Values Strategy Initiative

OPERATIONS OVERVIEW

Fund Structure

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

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

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

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

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

This budget book is also divided by functional area. The Administration Function includes activity in the General Fund (exclusive of Parks), Special Recreation, Debt Service, and Capital Projects. The Parks Department is split from the General Fund and presented as a separate function. The Recreation Fund is presented in its entirety as the Recreation Function. However, as of January 1, 2022, the Park Avenue Boating Facility Recreation Subfund was created. While the subfund will still be tracked as a Cost Center, as it previously was, the subfund will be displayed separately in the Annual Comprehensive Financial Report (ACFR) in the Major Governmental Funds section. The subfund was created to track the profitability of the facility as \$2M of the \$17M debt issuance in 2021 was set aside for this property for the rebuild of the boat launch area. \$118,750 will be transferred from the subfund to the debt service fund each year, until the debt is repaid in 2041. Creating the subfund will establish a fund balance for the Center. It is anticipated that during the first few years of operations the fund balance will be negative but will gradually increase to a positive balance after the first few years of operations. The District wants transparency for the Center as substantial public donations were made to help fund the project.

Budget Guidelines, Process, Policies

Budget and Appropriation Ordinance

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

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

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

Budget Planning Process

Preparation of the 2024 Capital Plan (CP) and Operating Budget run parallel to one another during the budget process. Planning for Park District's CP began in the summer and resulted in a thoroughly researched list of project recommendations that are presented to the Board of Commissioners prior to the budget presentation. The 2024 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2024 CP for the fiscal year is presented in the Capital section of this document. The CP for 2024 and the succeeding four years was presented to the Finance Committee of the Board on October 17, 2023, and to the entire Board at the November 8, 2023, Workshop Meeting.

Detailed budgeting for program and operational budgets begins during the summer months. Departments meet individually, develop their budgets, and enter the information into the Park District financial software. In September, staff meets with their department heads, business office staff, and the Executive Director to finalize the draft document that was presented to the Finance Committee on November 14, and December 12, 2023, and then to the Board of Commissioners at the Park Board Meeting on December 13, 2023. The budget document will be laid down for public viewing for a period of 30 days after receiving consensus at this meeting.

Public Meetings Schedule

9/19	Finance Comm.	Capital Budget Presented to Finance Committee
10/17	Finance Comm.	Levy Presentation
11/8	Workshop	Capital Budget Presented to the Board
11/14	Finance Comm.	Revisions to the Levy Presentation/Budget Presentation Review
11/15	Board Meeting	Truth in Taxation Resolution Approved
12/1	Publication	Tax Public Hearing Publication (Lake County News-Sun)
12/7	Finance Comm.	Revisions to Budget Presentation
12/13	Board Meeting	Tax Public Hearing, Pass Tax Levy Ordinance, Present Budget to Board
12/27	Taken to County	Tax Levy Filed with County (due last Tuesday of December)
1/11	Publication	Budget 2024 Hearing Publication
1/31	Board Meeting	Budget 2024 Public Hearing/Budget 2024 Approved
2/1	Taken to County	File 2024 Budget & Appropriation (due March 31)

Budgetary Control

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

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

Expenditure Accountability

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

Operations

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

Salaries and Wages

A Classification and Compensation Plan was developed and approved on January 1, 2023, which forms the foundation of the compensation, recruitment, management and retaining of employees. Positions were evaluated based on the nature of work, essential duties, responsibilities, qualifications required and relative level of difficulty. Similar positions were grouped creating a classification structure.

Based on industry standards, salary ranges were determined for each classification. The administration of a classification and compensation plan is a continuous process, adapting to changing conditions. As part of the budget process, staff evaluate annually a set of market indicators and a survey of comparable entities to determine if pay ranges are still relevant and to create the recommended pay range adjustments. After pay range adjustments are made, then a recommendation is made for the annual merit budget.

For 2024, a 4% plus a 1% contingency full-time salary pool (merit/compensation contingency) increase is budgeted for all full-time employees. According to Park District Policy, every five years, a qualified third-party consultant shall review the entire Compensation Plan through a comprehensive study. Following the 2022 study, several initiatives were identified as recommendations from the third-party consultant. In 2023, from those study recommendations, the District developed a comprehensive compensation and classification plan. This plan included compression adjustments after an internal equity analysis was completed, procedures to evaluate market adjustments to pay scales as needed on an annual basis and the development of a new merit matrix to guide annual compensation, which is based on an open range merit system.

In 2023, a Part Time and Seasonal Compensation and Classification Study was completed. Part-time and Seasonal positions were classified by skill and pay ranges were defined. Both studies support the Employee Values Driven strategic theme and initiatives. Salaries are budgeted accordingly in the 2024 budget to adhere to minimum wage laws.

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

Fund Balance Policy

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. These levels are defined in the District's Fund Balance Policy and fund balances are expected to be maintained at a level of three to roughly five months of budgeted expenditures for the General and Recreation funds, with a minimum target of 25%. The Special Recreation Fund has a minimum target of 15% of budgeted expenditures, with a target range of 20% - 30%.

Investment Policy

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

Long-Range Planning

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

Mid-Range Planning

The Values Driven Strategic Plan outlines mid-range and short-term operations planning and identifies initiatives or tasks to be completed by staff assigned committees. Completion of these initiatives will ensure fulfillment of strategic goals. Staff will continue implementing a Values Driven Strategic Plan and Annual Work Plan in 2024.

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

Asset Inventory

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

Diversity of Revenue

A combination of user fees, sale of merchandise, interest income and taxes provide funds for services. Property tax is one of the major sources of revenue for general operations. Each year the Park District can increase its levy for taxes in its operating funds by the CPI or 5%, whichever is lower. The CPI for 2024 (2023 tax year) is 6.5%. The proposed levy increase is based upon the 5% tax cap and new growth. Staff levies for a total above the tax cap to ensure all growth is captured, but only budgets for tax cap increase.

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

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

Infrequent Revenue

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

Other Revenue Opportunities

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

The Parks Foundation of Highland Park was the first GreenPrint 2024 initiative to be completed in 2016. The Foundation is a not-for-profit corporation, guided by an executive board. The primary purpose of the Foundation is

to secure and manage donations, gifts, and bequests in support of the District's programs, services, and facilities. For 2024, anticipated support from the Foundation will focus on funding for scholarships, athletic fields, and general fund donations. SMILE and FYI Grant-in-Aid supports participants who are experiencing economic difficulty, with participation scholarships. General fund donations can be used toward any appropriate program. Additionally, the Foundation utilized a non-profit coach to assist with fundraising education and efficiency. The District has also budgeted to work with a fundraising coach.

Debt Issuance

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

The District plans to issue roughly \$5.5 million in general obligation limited tax park bonds in July of 2024. The prior bonds were structured to permit the issuance of these bonds in 2024 so that they would fit into the District's debt limitations, while causing minimal impact to taxpayers in the District. They are part of the overall GreenPrint 2024. The bonds will be used to fund the extensive capital projects slated for 2024 and beyond, as shown in Appendices A and B.

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 Annual Comprehensive Financial Report, new legislation, or operational concerns become available, forecasting models are updated for management. At the fund level, focusing on the interrelationship of operations and capital, models are updated to support staff in planning to ensure both short and long-term goals are met.

DEBT POSITION

Overview

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

With the challenges inherent in funding GreenPrint 2024, the District began to use additional approaches available to the Park District. In 2016 and 2017 the District issued debt to assist in funding GreenPrint 2024. That was followed up with an issuance in 2020 of \$7.3 million in bonds. To pay these bond issues back, the District now uses its annual DSEB levy. In 2024, the District plans to issue roughly \$5.5 million in general obligation limited tax park bonds. Prior bonds were structured to permit the issuance of these bonds in 2024 so that they would fit into the District's debt limitations, while causing minimal impact to taxpayers in the District. They are part of the overall GreenPrint 2024. The bonds will be used to fund the extensive capital projects slated for 2024 and beyond, as shown in Appendices A and B.

The District utilizes a tiering method for prioritizing all capital projects. Capital Project Tiers 1 – 3 are considered maintenance projects and Tiers 4 – 5 are considered improvements. Furthermore, Tier 1 is most critical because the project is for safety/legal compliance. Tier 2 is for critical repair. Tier 3 is for scheduled replacement. Tier 4 is to improve an existing item. Tier 5 is for new items. It is recommended that items are tiered for each year of the capital plan in order to stay focused on the most urgent needs. Tier 6 is for unfunded projects. These capital improvement projects either require additional planning, have not yet been approved by the Park Board, or require additional funding.

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

Currently, the District has one debt certificate outstanding: General Obligation Limited Tax Debt Certificates, Series 2021. The certificates were issued in 2021 to refund the 2012 and 2013 issuances and address a multitude of projects listed in Appendices A & B and to replace the breakwater and boat launch at Park Avenue (\$2M). If the aforementioned projects do not come to fruition or come in under budget, the funds from the debt issuances will be used to fund other capital projects in the capital projects plan. To pay for debt certificates, the District transfers from the General and Recreation funds appropriate surplus amounts to the Debt Service fund.

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

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

Debt Limit

The Park District's permanent 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.

General obligation indebtedness:

General Obligation Ltd Tax			
Park Bonds Series 2017		Maturity Date: December 15, 2028	
Estimated Principle Outstanding at 12/31/2023 \$3,200,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2024	915,000	96,000	1,011,000
2025	855,000	68,550	923,550
2026	835,000	42,900	877,900
2027	510,000	17,850	527,850
2028	85,000	2,550	87,550

General Obligation Ltd Tax			
Park Bonds Series 2020		Maturity Date: December 15, 2033	
Estimated Principle Outstanding at 12/31/2023 \$5,370,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2024	485,000	190,300	675,300
2025	--	166,050	166,050
2026	--	166,050	166,050
2027	275,000	166,050	441,050
2028	700,000	152,300	852,300
2029	735,000	117,300	852,300
2030	760,000	95,250	855,250
2031	780,000	72,450	852,450
2032	805,000	49,050	854,050
2033	830,000	24,900	854,900

General Obligation Ltd Tax			
Debt Certificate 2021			Maturity Date: June 15, 2041
Principle Outstanding at 12/31/2023 \$18,030,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2024	975,000	699,800	1,674,800
2025	1,025,000	651,050	1,676,050
2026	1,075,000	599,800	1,674,800
2027	1,130,000	546,050	1,676,050
2028	1,185,000	489,550	1,674,550
2029	1,245,000	430,300	1,675,300
2030	1,310,000	368,050	1,678,050
2031	790,000	302,550	1,092,550
2032	810,000	278,850	1,088,850
2033	835,000	254,550	1,089,550
2034	860,000	229,500	1,089,500
2035	885,000	203,700	1,088,700
2036	910,000	177,150	1,087,150
2037	940,000	149,850	1,089,850
2038	970,000	121,650	1,091,650
2039	995,000	92,550	1,087,550
2040	1,020,000	62,700	1,082,700
2041	1,070,000	16,050	1,086,050

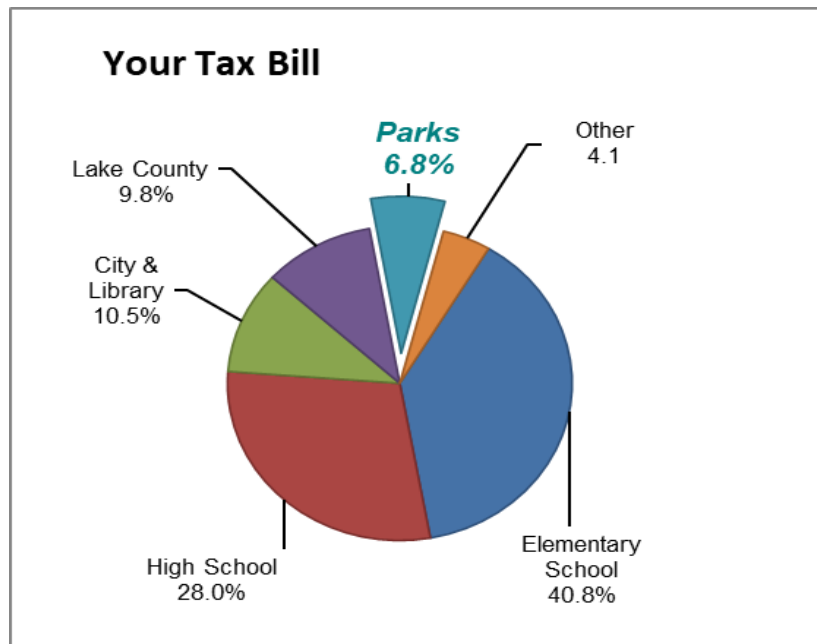
TAX FUNDING

The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 13, 2023. The District is subject to two sets of tax limits: **rate limits** on the maximum rates that can be levied for a particular purpose or fund and **tax caps**, which limit the aggregate increase in the levy to the lesser of 5% or the Consumer Price Index (CPI), excluding new construction.

Staff budgets conservatively for property tax revenue, but levies to include growth, which is not available until the following spring. Failure to levy for growth may deny the District that revenue forever. Invariably, budgeting property tax revenue at the levy amount will create a shortfall. For 2024, the budget was created using the 2023 extension multiplied by the 105% tax cap for the general and operating funds. 98% of that amount was then used to budget, thus allowing for appeals during the year.

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 2024, tax year 2023 is not included. The District will receive final levy information during the spring of 2024. The District's property tax collection rate has averaged more than 98% over the past 10 years (see 2022 Annual Consolidated Financial Report for more detail).

For 2024, the budgeted property tax revenue is \$15,186,446. Exclusive of the debt levy (Truth in Taxation), the total budgeted levy for 2024 is \$13,522,046.



PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2014	2015	2016	2017	2018
EAV	2,079,639,753	2,206,882,564	2,344,268,130	2,440,264,291	2,436,195,918
LEVY EXTENSION	10,566,317	11,482,476	12,395,646	12,715,144	13,059,569
CORPORATE	0.2924	0.2628	0.2114	0.2001	0.2225
SPECIAL RECREATION	0.0400	0.0400	0.0400	0.0386	0.0395
RECREATION	0.1758	0.1835	0.2134	0.2197	0.2103
BONDS AND INTEREST	-	0.0340	0.0640	0.0627	0.0630
Total Rate	0.5082	0.5203	0.5288	0.5211	0.5352

LEVY YEAR	2019	2020	2021	2022	2023
EAV	2,383,453,383	2,330,593,645	2,329,605,987	2,446,655,551	2,648,118,776
LEVY EXTENSION	13,338,973	13,338,850	14,169,409	14,824,808	
CORPORATE	0.2327	0.2452	0.2511	0.2548	
SPECIAL RECREATION	0.0400	0.0253	0.0400	0.0400	
RECREATION	0.2200	0.2318	0.2374	0.2419	
BONDS AND INTEREST	0.0670	0.0700	0.0709	0.0693	
Total Rate	0.5596	0.5723	0.5995	0.6060	

CAPITAL ANALYSIS

Expenditures for 2024 are detailed in Appendix A and are accounted for in the Capital Fund. The Capital Plan (CP) summarizes districtwide replacement needs for 2024 and the next four years prioritized by Tier. As the first step of the budget process, planning and facility staff review the requirements of all facilities and parks, creating and updating repair and replacement schedules. For informational purposes Appendix B provides a summarized schedule of replacement items for 2024 and the next four years.

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

Multi-Purpose Building to Address the Aging West Ridge Center

In 2021, staff began the planning process to evaluate needs for a future Multi-Purpose Recreation and Administrative Building due to the aging West Ridge Center which has considerable needed infrastructure improvements. The District has \$1,825,000 budgeted in 2024 for this project.

Sports Field Master Plan (Synthetic Turf Field Construction)

The Sports Field Master Plan highlighted the opportunity to expand the capacity of the Larry Fink Memorial Park baseball field to accommodate a wider range of ages and support the growing baseball program. The Giants Athletic Boosters, a committee of the Parks Foundation of Highland Park, rallied around the project and raised funds to push the project forward. The scope of the project includes a synthetic turf infield, new outfield fence and warning track, dugout shade covers, new bleacher area, improved paths and access, and a new scoreboard. The Park District has \$500,000 budgeted in 2024 for this project. The remaining project balance of \$500,000 will come from the Parks Foundation of Highland Park.

2024 BUDGET ANALYSIS

Budget Overview

The 2024 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2023 budget
- Detailed review by Function

Overall, the 2024 Budget represents a deficit after capital improvements of \$3,775,457.

- Net Operations \$3.3 million
- Operating Revenue \$26 million
- Operating Expenditures \$22.7 million
- Debt Extension \$1.7 million
- Debt Retirement \$3.4 million
- Capital Improvements \$11.8 million
- Inter Fund Transfers \$5.3 million

Budget Opportunities

For 2024, the budget has been prepared while incorporating District values. Striving to always be extraordinary, welcoming, and caring, we have incorporated opportunities to ensure equity and inclusion, along with fiscal responsibility, in delivering services through our programs and at our facilities. We have increased the Grant-in-Aid budget by 3%, addressing financial barriers for residents, while still incorporating cost recovery strategies and seeking alternative revenue sources such as grants and donations. The Champion's Gala is scheduled again for 2024 and usually generates tens of thousands of dollars that the Parks Foundation of Highland Park donates toward grant-in-aid. Investment income far exceeded the budget in 2023, as operations rebounded from Covid-19, and staff felt more comfortable to invest again. Additionally, with inflation being so high, rates on investments were over 5%.

The Parks Foundation had an excellent 2023 and received a \$250,000 park renaming donation, donated almost \$25,000 to the District's Grant-in-Aid, donated roughly \$430,000 to the Park Avenue Boating Facility over the past two years and has collected over \$250,000 in donations in anticipation of athletic field improvements. Another \$150,000 donation is expected on or before ninety days after the District approves a contract for the field improvements.

The Recreation Center hopes to continue to rebound with former patrons feeling more comfortable coming back to work out in person after the Pandemic. The 2024 revenue budget was increased by almost 50% over the 2023 budget. Sunset Valley and Deer Creek had exceptional patronage during 2023. While the District hopes the trend will continue into 2024, the budget is not at projected figures. Changes at the Golf Learning Center are anticipated after a Request For Proposal was issued for the site in 2023. The Golf Practice submitted a proposal to teach golf camp, programs, and private lessons at the site. Budgeted revenue from the agreement is included in the 2024 budget. Additionally, the current licensee did not submit a proposal. Therefore, effective May 1, 2024, it is anticipated that there will be a new agreement for the dome. Centennial Ice Arena is budgeted for a 36% increase in revenue over 2023 projections for 2024, as the ice rink was closed for longer than anticipated in 2023 and skating lessons did not return to the level anticipated in 2023.

Full-time staffing levels at the District were significantly reduced during the pandemic with furloughs and hiring freezes. This resulted in decreases in salaries, health, and benefits expense. As the District expanded operations in 2021 and 2022, it tried to get back to more normal levels of full-time staffing. Continuing into early 2023, the District was still

somewhat low with full-time staffing levels. Additionally, camps did not achieve enrollment at budgeted levels and less camp staff were needed over the summer. Altogether, this caused a projected \$400,000 savings in salary and benefits at year-end. Parks and natural areas positions are the most challenging to fill, but head count increased by mid-year. We were one of the few districts to be fully staffed with lifeguards, which enabled the District to open all pools and beaches for the entire season. The hiring goal of lifeguards was exceeded. The District has budgeted for appropriate staffing levels in tangent with budgeted operations.

Finally, like the rest of the country, the District continues to see significant supply chain delays in acquiring vehicles, chemicals and other needed items. Not only are there delays, but inflation continued to be high in 2023, but lower than in 2022. For the second time ever and for two years in a row, CPI was higher than the tax cap and levies could only increase by 5% vs. the 6.5% CPI. Minimum wages will increase again in 2024 and higher salaries are being demanded by the U.S. workforce due to labor shortages. Construction costs continue to increase, as do materials and supplies (they are budgeted to increase by 7.3%). Utilities (up 9.9%) and gasoline prices have also increased substantially. Health insurance rates are increasing by 7.8%. These increases have been included in the budget and will be offset with increases in fees and levying the full 5% allowed.

Table #1**PROPOSED 2024 BUDGET BY FUND**

	General	Recreation	Special	Debt	Capital	Total
Revenue						
TAX	6,538,573	6,033,220	950,254	1,664,400	-	15,186,446
PROGRAMS	-	3,634,652	-	-	-	3,634,652
CAMPS	-	1,929,008	-	-	-	1,929,008
LESSONS	-	551,807	-	-	-	551,807
SPECIAL EVENTS	-	125,558	-	-	-	125,558
FEES & CHARGES	41,200	2,697,857	-	-	-	2,739,057
MEMBERSHIPS	-	1,363,871	-	-	-	1,363,871
RENTALS	11,800	1,547,864	-	-	-	1,559,664
MERCHANDISING	264	134,384	-	-	-	134,648
INTEREST INCOME	65,000	150,000	-	-	50,000	265,000
MISCELLANEOUS INCOME	69,001	68,405	-	-	904,527	1,041,933
OTHER INCOME	-	55,917	-	-	-	55,917
Revenue Total	6,725,838	18,292,542	950,254	1,664,400	954,527	28,587,561
Expenditures						
PROGRAMS	-	1,883,735	-	-	-	1,883,735
CAMPS	-	992,596	-	-	-	992,596
LESSONS	-	265,148	-	-	-	265,148
SPECIAL EVENTS	-	169,711	-	-	-	169,711
MEMBERSHIPS	-	162,871	-	-	-	162,871
SALARIES & WAGES	3,528,817	6,794,040	-	-	-	10,322,858
CONTRACTUAL SERVICES	1,375,396	1,258,536	425,628	-	1,786,268	4,845,828
INSURANCE	1,116,339	1,340,604	-	-	-	2,456,943
MATERIALS & SUPPLIES	288,987	395,448	-	-	-	684,435
MAIN. & LANDSCAPE	138,893	421,050	-	-	-	559,943
UTILITIES	161,487	946,772	-	-	-	1,108,259
PENSION CONTRIBUTIONS	296,177	566,272	-	-	-	862,449
COST OF GOODS SOLD	-	65,620	-	-	-	65,620
DEBT RETIREMENT	-	-	-	3,362,600	-	3,362,600
CAPITAL OUTLAY	-	63,800	-	-	10,056,221	10,120,021
Expenditure Total	6,906,097	15,326,203	425,628	3,362,600	11,842,489	37,863,017
	-180,259	2,966,339	524,625	-1,698,200	-10,887,962	-9,275,457
Other Financing						
DEBT ISSUANCE					5,500,000	5,500,000
TRANSFER IN FOR BOND PAYMENT				1,674,800		1,674,800
TRANSFER IN FOR CAPITAL FUND					3,600,000	3,600,000
TRANSFER OUT FOR BOND PAYMENT	-622,420	-1,052,380				-1,674,800
TRANSFER OUT FOR CAPITAL FUND		-3,000,000	-600,000			-3,600,000
NET SURPLUS (DEFICIT)	-802,679	-1,086,041	-75,375	-23,400	-1,787,962	-3,775,457

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

Table #2 Fund Balance Projection as of December 31, 2024

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund Balance 1/1/2024	3,377,321	8,103,340	319,437	52,645	18,959,347	30,812,091
REVENUES	6,725,838	18,292,542	950,254	1,664,400	954,527	28,587,561
EXPENDITURES	6,906,097	15,326,203	425,628	3,362,600	11,842,489	37,863,017
DEBT ISSUANCE					5,500,000	5,500,000
TRANSFER FOR DEBT	-622,420	-1,052,380	0	1,674,800	0	0
TRANSFER FOR CAPITAL	0	-3,000,000	-600,000	0	3,600,000	0
Estimated Fund Balance 12/31/2024	2,574,642	7,017,299	244,063	29,245	17,171,385	27,036,635
Fund Balance Policy						
% of Expenditures	1,726,524 37%	3,831,551 46%	63,844 57%			

Table #2:

Figures presented above include the District's estimated beginning fund balance as of January 1, 2024, the start of the budget period. This balance is combined with proposed revenues, expenditures, debt issuance, and transfers, estimating the ending fund balance for the period ending December 31, 2024. Projected Fund Balance on December 31, 2024 is calculated by taking the projection for the general ledger balance on December 31, 2023 and adjusting it by that fund's projected activity, which is shown in tables 4 and 5, respectively. This adjustment provides the projected December 31, 2024 fund balance. The 2023 fund balance is then adjusted by the 2024 budget activity and added or subtracted from the December 31, 2023 fund balance.

The Park District's philosophy is to maintain a principal operating fund balance equal to approximately 3 months (25%) of annual expenditures for the General and Recreation Funds, as a minimum. For the Special Recreation Fund, the principal operating fund balance is 15%, as a minimum. Any excess fund balance can be transferred, by Board Resolution, to the Capital Projects Fund. The figures presented at the bottom of the table represent the estimated fund balances for each fund based upon the projections and budgets for 2023 and 2024, respectively.

FUND BALANCE HISTORY			
	GENERAL FUND	RECREATION FUND	SPECIAL RECREATION FUND
	FUND BALANCE % ON HAND	FUND BALANCE % ON HAND	FUND BALANCE % ON HAND
ACTUAL 2015	36%	27%	25%
ACTUAL 2016	59%	28%	112%
ACTUAL 2017	59%	31%	80%
ACTUAL 2018	45%	40%	56%
ACTUAL 2019	63%	41%	57%
ACTUAL 2020	94%	55%	231%
ACTUAL 2021	114%	62%	40%
ACTUAL 2022	87%	55%	90%
PROJECTED 2023	41%	49%	80%
BUDGET 2024	37%	46%	57%

Table #3**DISTRICT WIDE BUDGET COMPARISON (No Capital)**

	2023 Budget	2023 Projected	2024 Budget	Increase/ (Decrease)	% Change
Revenue					
100 - PROGRAMS	3,191,012	3,435,676	3,634,652	443,640	13.90%
110 - CAMPS	1,892,553	1,713,643	1,929,008	36,455	1.93%
120 - LESSONS	492,377	526,927	551,807	59,430	12.07%
130 - SPECIAL EVENTS	131,853	73,663	125,558	-6,295	-4.77%
410 - TAX	14,720,156	14,760,884	15,186,446	466,290	3.17%
420 - FEES & CHARGES	2,582,600	3,031,925	2,739,057	156,457	6.06%
440 - MEMBERSHIPS	893,518	1,307,866	1,363,871	470,353	52.64%
450 - RENTALS	1,268,594	1,457,904	1,559,664	291,070	22.94%
460 - MERCHANDISING	119,464	170,638	134,648	15,185	12.71%
470 - INTEREST INCOME	43,000	584,251	215,000	172,000	400.00%
480 - MISCELLANEOUS INCOME	97,356	185,407	137,406	40,050	41.14%
510 - OTHER INCOME	68,078	66,878	55,917	-12,161	-17.86%
Total Revenue:	25,500,560	27,315,662	27,633,034	2,132,474	8.36%
Expense					
100 - PROGRAMS	1,717,096	1,713,260	1,883,735	166,639	9.70%
110 - CAMPS	1,015,437	924,170	992,596	-22,841	-2.25%
120 - LESSONS	270,640	263,960	265,148	-5,493	-2.03%
130 - SPECIAL EVENTS	185,844	104,644	169,711	-16,133	-8.68%
440 - MEMBERSHIPS	152,040	131,848	162,871	10,831	7.12%
610 - SALARIES & WAGES	9,150,364	8,726,069	10,322,858	1,172,494	12.81%
620 - CONTRACTUAL SERVICES	2,853,988	2,727,486	3,059,560	205,573	7.20%
630 - INSURANCE	2,308,794	2,271,752	2,456,943	148,149	6.42%
640 - MATERIALS & SUPPLIES	637,723	678,349	684,435	46,712	7.32%
650 - MAINTENANCE & LANDSCAPING CONTRACTS	514,617	549,682	559,943	45,326	8.81%
660 - UTILITIES	1,028,049	1,008,489	1,108,259	80,210	7.80%
670 - PENSION CONTRIBUTIONS	791,637	729,095	862,449	70,812	8.95%
680 - COST OF GOODS SOLD	57,835	90,681	65,620	7,785	13.46%
710 - DEBT RETIREMENT	3,342,200	3,342,200	3,362,600	20,400	0.61%
720 - CAPITAL OUTLAY	71,590	89,966	63,800	-7,790	-10.88%
Total Expense:	24,097,854	23,351,652	26,020,528	1,922,674	7.98%
Net Surplus (Deficit)	1,402,706	3,964,009	1,612,505	209,800	14.96%
Transfers					
TRANSFER IN	1,676,300	1,676,300	1,674,800	-1,500	-0.09%
TRANSFER OUT	-5,726,300	-5,724,147	-5,274,800	-451,500	-7.88%
Net Surplus (Deficit)	-2,647,294	-83,838	-1,987,495	659,800	24.92%

Table #3: The 2024 budget information will be reviewed on a district-wide basis by revenues and expenditures, then in more detail based on Functional Activity, as defined above.

Table #4

CONSOLIDATED REVENUE ANALYSIS (No Bonds/No Capital)

	2023 Total Budget		2023 Projected		2024 Total Budget		2024 Budget vs 2023 Budget	% Change
Revenue								
TAX	14,720,156	57.72%	14,760,884	54.04%	15,186,446	54.96%	466,290	3.17%
PROGRAMS	3,191,012	12.51%	3,435,676	12.58%	3,634,652	13.15%	443,640	13.90%
CAMPS	1,892,553	7.42%	1,713,643	6.27%	1,929,008	6.98%	36,455	1.93%
LESSONS	492,377	1.93%	526,927	1.93%	551,807	2.00%	59,430	12.07%
SPECIAL EVENTS	131,853	0.52%	73,663	0.27%	125,558	0.45%	-6,295	-4.77%
FEES & CHARGES	2,582,600	10.13%	3,031,925	11.10%	2,739,057	9.91%	156,457	6.06%
MEMBERSHIPS	893,518	3.50%	1,307,866	4.79%	1,363,871	4.94%	470,353	52.64%
RENTALS	1,268,594	4.97%	1,457,904	5.34%	1,559,664	5.64%	291,070	22.94%
MERCHANDISING	119,464	0.47%	170,638	0.62%	134,648	0.49%	15,185	12.71%
INTEREST INCOME	43,000	0.17%	584,251	2.14%	215,000	0.78%	172,000	400.00%
MISCELLANEOUS INCOME	97,356	0.38%	185,407	0.68%	137,406	0.50%	40,050	41.14%
OTHER INCOME	68,078	0.27%	66,878	0.24%	55,917	0.20%	-12,161	-17.86%
Revenue Total:	25,500,560	100.00%	27,315,662	100.00%	27,633,034	100.00%	2,132,474	8.36%

- Programs – Income is expected to increase by almost 14%. Programming did much better than budget in 2023 and it is expected that programs will exceed 2023 results in 2024. The largest budget increases are in adult tennis at \$135,000, childhood enrichment at \$76,000 and dance at \$70,000. Programs will also have increased fees for participation.
- Lessons – Increases in lessons are budgeted mostly for private swimming lessons at \$32,000 and private golf lessons at \$21,000.
- Merchandising – With the increased foot traffic at Sunset Valley over the past two years, merchandising income has increased and is budgeted to increase for 2024 over the 2023 budget.
- Memberships – The Recreation Center is rebounding from the Pandemic. Memberships are being increased from the 2023 budget to align more with 2023 projections. There will also be a mid-year fee increase.
- Interest Income – With interest rates exceeding 5% and with operations returning to near normal, more investments were made, thus resulting in greater interest income. The budget was increased with hopes of continued accelerated interest rates.
- Miscellaneous Income – Amount has been increased largely due to expected SMILE donations increasing, now that the Foundation Gala is being held annually (\$20,000), and due to the advertising budget increasing by \$10,000 over 2023.
- Rental Income – Increased largely due to anticipated ice rink rentals for a full year at \$200,000. Cart rentals at the golf course were increased by \$65,000 due to the past two years of increased rentals. Finally, prime tennis was also increased based upon the past two years of activity, by \$26,000. Rental fees are also increasing.
- Other Income – The budget for next year in this account will be back to normal. In 2023 a cost allocation audit for \$10,000 had to be conducted between the Recreation Center and the Senior Center.

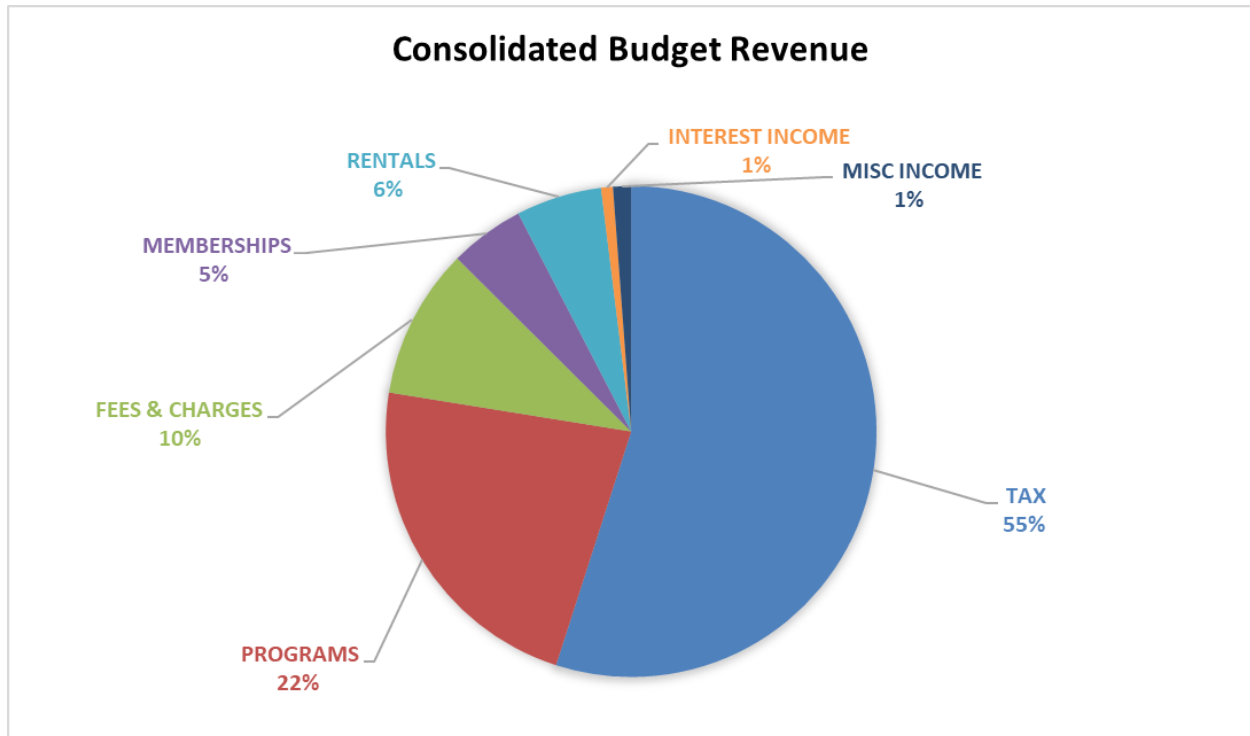
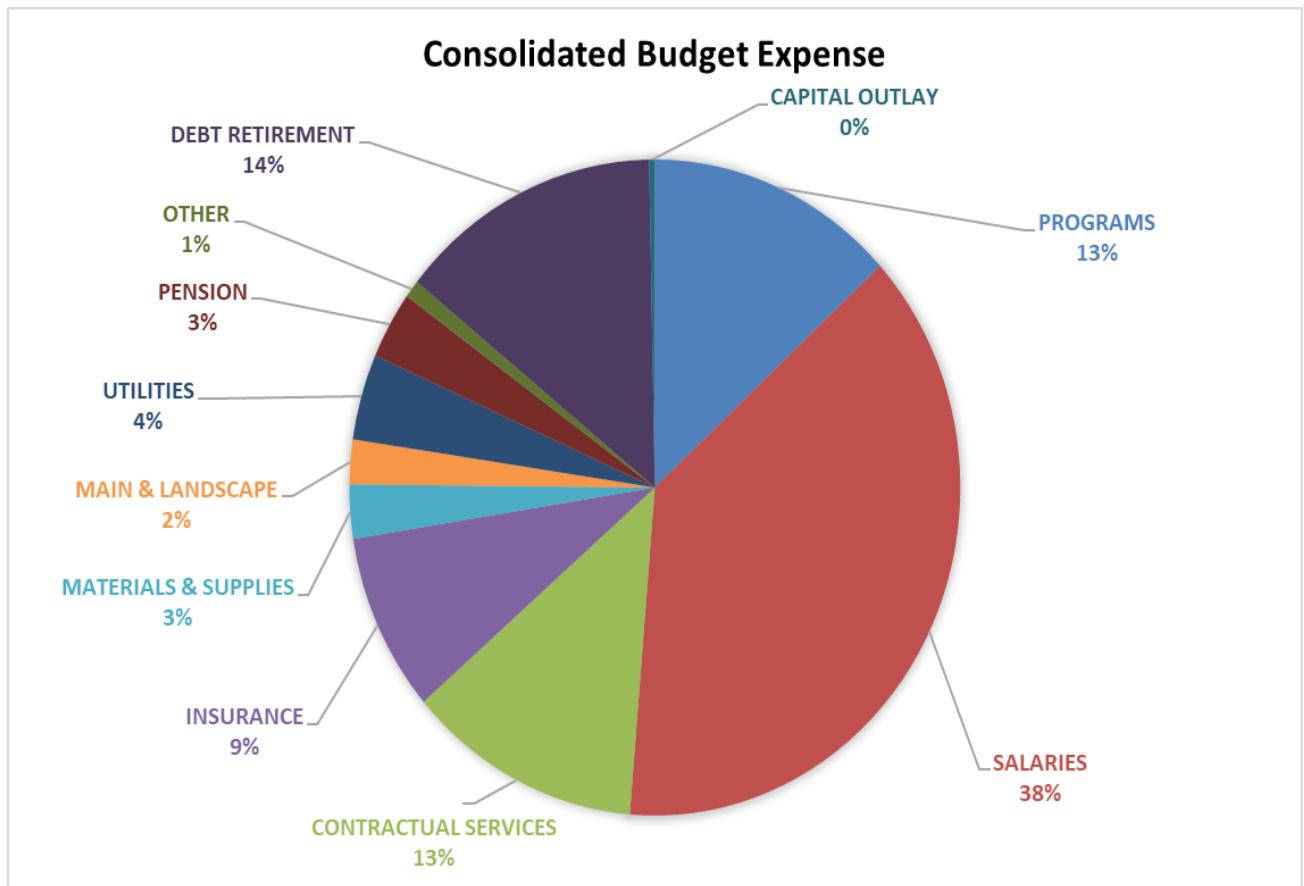


Table #5

CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

	2023		2023		2024		2024 Budget	%
	Total Budget		Projected		Total Budget		vs 2023 Budget	Change
Expense								
PROGRAMS	1,717,096	7.13%	1,713,260	7.34%	1,883,735	7.24%	166,639	9.70%
CAMPS	1,015,437	4.21%	924,170	3.96%	992,596	3.81%	-22,841	-2.25%
LESSONS	270,640	1.12%	263,960	1.13%	265,148	1.02%	-5,493	-2.03%
SPECIAL EVENTS	185,844	0.77%	104,644	0.45%	169,711	0.65%	-16,133	-8.68%
MEMBERSHIPS	152,040	0.63%	131,848	0.56%	162,871	0.63%	10,831	7.12%
SALARIES & WAGES	9,150,364	37.97%	8,726,069	37.37%	10,322,858	39.67%	1,172,494	12.81%
CONTRACTUAL SERVICES	2,853,988	11.84%	2,727,486	11.68%	3,059,560	11.76%	205,573	7.20%
INSURANCE	2,308,794	9.58%	2,271,752	9.73%	2,456,943	9.44%	148,149	6.42%
MATERIALS & SUPPLIES	637,723	2.65%	678,349	2.90%	684,435	2.63%	46,712	7.32%
MAINTENANCE & LANDSCAPING CONTRACTS	514,617	2.14%	549,682	2.35%	559,943	2.15%	45,326	8.81%
UTILITIES	1,028,049	4.27%	1,008,489	4.32%	1,108,259	4.26%	80,210	7.80%
PENSION CONTRIBUTIONS	791,637	3.29%	729,095	3.12%	862,449	3.31%	70,812	8.95%
COST OF GOODS SOLD	57,835	0.24%	90,681	0.39%	65,620	0.25%	7,785	13.46%
DEBT RETIREMENT	3,342,200	13.87%	3,342,200	14.31%	3,362,600	12.92%	20,400	0.61%
CAPITAL OUTLAY	71,590	0.30%	89,966	0.39%	63,800	0.25%	-7,790	-10.88%
Expense Total:	24,097,854	100.00%	23,351,652	100.00%	26,020,528	100.00%	1,922,674	7.98%

- Salaries and wages and debt retirement represent the largest expenditure line items for the District (excluding capital, which is not shown here). Debt retirement change is flat and budgeted salaries have increased with the addition of 6 positions: 1 parks maintenance, 1 IT, 1 facilities, 2 recreation and 1 risk manager. Further budgeted increase is due to minimum wage increases as dictated by law. Finally, a 5% merit pool and contingency is included.
- Cost of Goods Sold budget has increased due to the increase in the Merchandising budget with the increased foot traffic at Sunset Valley.
- Capital outlay was decreased as budgeted equipment expenses at the water park are decreased for 2024.



FUND TRANSFERS

2024 Budget includes the following transfers between funds:

- \$622,420 from the General Fund to Debt Service - for payment of Debt Certificate 2021
- \$1,052,380 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2021 (including \$118,750 from the Park Avenue Boating Facility Recreation Subfund)
- \$3,000,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$600,000 from the Special Recreation Fund to Capital - for the ADA portion of capital project

ANALYSIS BY FUNCTION

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

Table # 6

BUDGET BY FUNCTION

	Administration Function	Parks Function	Recreation Function	Total Function
Revenues	10,231,055	63,964	18,292,542	28,587,561
Expenditures	19,073,892	3,462,922	15,326,203	37,863,017
Surplus/Deficit	-8,842,838	-3,398,958	2,966,339	-9,275,457

ADMINISTRATION FUNCTION

GENERAL RESPONSIBILITIES

The Administration Function is responsible for the management of the District's short and long-term planning, executive administration of District-wide operations, financial management, human resource administration, risk management, information technology systems and marketing and communications activity. The Administration budget includes property tax receipts, grants, development impact fees (via capital projects), and investment income. Expenditures include administrative, operating, and support expenses. Administration is also responsible for membership in the Northern Suburban Special Recreation Association (Special Recreation Fund), debt management (Debt Service Fund), and costing/managing significant capital projects (Capital Projects Fund).

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

The Administration department is also responsible for preparing the District for all facets of the Distinguished Accreditation process. The District was reaccredited by the Illinois Association of Park Districts in 2020.

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

PLANNING, PROJECTS, AND INFORMATION TECHNOLOGY

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

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

FINANCE

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

HUMAN RESOURCES (HR) AND RISK MANAGEMENT

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

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

The Risk Management function is housed within the Human Resources department and ensures safety and risk standards are maintained for risk-related compliance requirements. Safety and security efforts are implemented including emergency operations procedures, safety and security protocols, inspections, equipment assessments, and employee on-the-job safety assessments and training. Risk Management also coordinates the District-wide loss reduction program in cooperation with the Park District Risk Management Agency (PDRMA). This program includes employee on-the-job safety training, provides educational opportunities, and provides guidance for accident prevention.

MARKETING AND COMMUNICATIONS DEPARTMENT

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

SPECIAL RECREATION

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

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

Table #7

ADMINISTRATION FUNCTION

	2023 Budget	2023 Projected	2024 Budget		Increase / (Decrease)	% Change
Revenue						
TAX	9,028,856	9,069,584	9,153,227	58.19%	124,371	1.38%
INTEREST INCOME	43,000	445,612	115,000	0.73%	72,000	167.44%
MISCELLANEOUS INCOME	1,751,328	303,264	962,828	6.12%	-788,500	-45.02%
OTHER INCOME	300,000	5,500	-	0.00%	-300,000	-100.00%
BOND/DEBT PROCEEDS	-	25,536	5,500,000	34.96%	5,500,000	0.00%
Total Revenue:	11,123,184	9,849,496	15,731,055	100.00%	4,607,871	41.43%
Expense						
SALARIES & WAGES	1,678,292	1,511,725	1,703,913	8.93%	25,621	1.53%
CONTRACTUAL SERVICES	2,533,643	1,912,872	2,958,614	15.51%	424,971	16.77%
INSURANCE	743,188	728,831	730,336	3.83%	-12,852	-1.73%
MATERIALS & SUPPLIES	61,700	67,176	49,430	0.26%	-12,270	-19.89%
MAINTENANCE CONTRACTS	7,093	10,000	8,903	0.05%	1,810	25.52%
UTILITIES	52,198	46,937	59,001	0.31%	6,803	13.03%
PENSION CONTRIBUTIONS	134,078	122,616	144,874	0.76%	10,796	8.05%
DEBT RETIREMENT	3,342,200	3,342,200	3,362,600	17.63%	20,400	0.61%
CAPITAL OUTLAY	11,972,642	8,843,746	10,056,221	52.72%	-1,916,421	-16.01%
Total Expense:	20,525,033	16,586,104	19,073,892	100.00%	-1,451,141	-7.07%
Transfers						
TRANSFER IN	5,726,300	5,724,147	5,274,800		-451,500	-7.88%
TRANSFER OUT	-2,673,020	-2,670,867	-1,222,420		1,450,600	54.27%
Net Surplus (Deficit)	-6,348,568	-3,683,329	709,543		7,058,112	111.18%

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

- Interest Income – With interest rates exceeding 5% and better post Covid cash flow assurances, more investments will continue to be made, thus resulting in greater interest income. However, the budget is much less than current projections, as the feds have suggested frozen or lesser rates going forward.
- Miscellaneous Income – The large decrease is due to the budget for grants and donations from the Parks Foundation of Highland Park for \$1,000,000 for Fink Memorial Park that was anticipated in 2023. The project has been greatly reduced and deferred to 2024, as are donations expected (\$500,000). Also,

budgeted Cunniff donations for turning tennis courts into pickleball courts went from \$200,000 in 2023 to zero in 2024.

- Other Income – The large decrease is for a grant application for Sunset Woods Park for \$300,000 in the 2023 budget that is not in the 2024 budget.
- Bond Proceeds – The increase is due to the \$5,500,000 bond issuance expected in July 2024.
- Contractual Services – The budget was increased, largely due to the budgeted professional fees for the new West Ridge Center.
- Materials & Supplies – This budget decreased as prices have somewhat stabilized and staff can better estimate costs for 2024.
- Capital Outlay – The capital spend will be less in 2024 than budgeted and projected in 2023. Large projects in 2023 that will not be required in 2024 include the ice rink project and reduced plans for Fink Memorial Park. The complete capital plan is found in Appendix A.
- Transfers – Capital transfer is decreased due to no transfer being made from the general fund to capital (~\$1.5 M in 2023), an increased transfer from the recreation fund (\$1M) and an increased transfer from the special recreation fund (\$50,000) in 2024.

PARKS FUNCTION

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

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

Table #8

PARKS FUNCTION

	2023 Budget	2023 Projected	2024 Budget		Increase / (Decrease)	% Change
Revenue						
FEES & CHARGES	35,400	41,373	41,200	64.41%	5,800	16.38%
MERCHANDISING	396	246	264	0.41%	-132	-33.33%
MISCELLANEOUS INCOME	15,750	15,731	22,500	35.18%	6,750	42.86%
OTHER INCOME	-	-	-	0.00%	-	0.00%
Total Revenue:	51,546	57,350	63,964	100.00%	12,418	24.09%
Expense						
SALARIES & WAGES	1,793,510	1,474,637	1,824,904	52.70%	31,394	1.75%
CONTRACTUAL SERVICES	473,036	486,791	628,678	18.15%	155,643	32.90%
INSURANCE	549,811	416,115	386,003	11.15%	-163,808	-29.79%
MATERIALS & SUPPLIES	221,466	219,155	239,557	6.92%	18,091	8.17%
MAINTENANCE CONTRACTS	115,695	106,895	129,990	3.75%	14,295	12.36%
UTILITIES	112,901	95,164	102,487	2.96%	-10,415	-9.22%
PENSION CONTRIBUTIONS	151,189	125,540	151,303	4.37%	115	0.08%
Total Expense:	3,417,607	2,924,297	3,462,922	100.00%	45,315	1.33%
Net Surplus (Deficit)	-3,366,061	-2,866,947	-3,398,958	100.00%	-32,897	-0.98%

Table #8: PARKS FUNCTION BUDGET HIGHLIGHTS:

- Revenue primarily reflects the sale of permits for the use of picnic shelters and dog licenses, which is included in Fees and Charges. Budget for 2024 is increased from 2023 based upon projections for 2023.
- Miscellaneous income is expected to increase due to NSSRA fuel reimbursement.
- Contractual services have increased due to tennis court cleanings (\$20,000). Another \$50,000 is for ecological restoration for Millard Bluff and The Preserve. There is also an increase in tree care services to address tree pruning throughout community parks (\$20,000). Finally, there is a \$47,500 increase in turf maintenance to expand District contractual mowing in order to allow more staff time to address specific park needs.

RECREATION FUNCTION

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

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

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

Highlights for Recreation in 2024 include:

- Re-envisioned Independence Day celebration.
- Hidden Creek AquaPark will create Membership Appreciation Days to add additional value to our loyal patrons.
- RCHP and HP Senior Center are working together to create synergies between operations and create additional revenue streams for the Recreation Center.
- Fitness will move all members into Plan2Play software to enhance member engagement and increase retention and personal training revenue through promos.
- The addition of Pilates reformers will add a unique and innovative experience for members and generate an additional revenue stream.
- Aquatics is revamping their external camp welcome packets and marketing towards new camps to gain interest at both Hidden Creek AquaPark and Rosewood Beach.
- Provide cost sensitive camp offering (SPOT Camp) and a variety of one week specialty camps.
- New camp offering at North Shore Yacht Club.
- Increased offering of Dance and Visual Art programs.
- Recreation fee structures increased by 3 – 5% in most areas to keep up with inflation affecting the costs to provide services and programming.
- Deer Creek Racquet Club introducing a variety of new pickleball programming, leagues, and tournament rental opportunities.
- Athletics continues to seek philanthropic opportunities for enhanced facility improvements.
- A new gymnastic summer camp offering is being introduced in 2024.
- Themed family skating nights will be offered in 2024. An emphasis on innovative special event programming at CIA will occur in 2024.

The Recreation Function budgeted information is presented in three formats:

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

Table #9

RECREATION FUNCTION

	2023 Budget	2023 Projected	2024 Budget		Increase / (Decrease)	% Change
Revenue						
PROGRAMS	3,191,012	3,435,676	3,634,652	19.87%	443,640	13.90%
CAMPS	1,892,553	1,713,643	1,929,008	10.55%	36,455	1.93%
LESSONS	492,377	526,927	551,807	3.02%	59,430	12.07%
SPECIAL EVENTS	131,853	73,663	125,558	0.69%	-6,295	-4.77%
TAX	5,691,300	5,691,300	6,033,220	32.98%	341,920	6.01%
FEES & CHARGES	2,547,200	2,990,552	2,697,857	14.75%	150,657	5.91%
MEMBERSHIPS	893,518	1,307,866	1,363,871	7.46%	470,353	52.64%
RENTALS	1,268,594	1,448,734	1,547,864	8.46%	279,270	22.01%
MERCHANDISING	119,068	170,392	134,384	0.73%	15,317	12.86%
INTEREST INCOME	-	388,640	150,000	0.82%	150,000	100.00%
MISCELLANEOUS INCOME	42,805	126,180	68,405	0.37%	25,600	59.81%
OTHER INCOME	68,078	66,878	55,917	0.31%	-12,161	-17.86%
Total Revenue:	16,338,357	17,940,450	18,292,542	100.00%	1,954,185	11.96%
Expense						
PROGRAMS	1,717,096	1,713,260	1,883,735	12.29%	166,639	9.70%
CAMPS	1,015,437	924,170	992,596	6.48%	-22,841	-2.25%
LESSONS	270,640	263,960	265,148	1.73%	-5,493	-2.03%
SPECIAL EVENTS	185,844	104,644	169,711	1.11%	-16,133	-8.68%
MEMBERSHIPS	152,040	131,848	162,871	1.06%	10,831	7.12%
SALARIES & WAGES	5,678,561	5,739,707	6,794,040	44.33%	1,115,479	19.64%
CONTRACTUAL SERVICES	1,194,309	1,158,187	1,258,536	8.21%	64,227	5.38%
INSURANCE	1,015,796	1,126,806	1,340,604	8.75%	324,808	31.98%
MATERIALS & SUPPLIES	354,558	392,019	395,448	2.58%	40,891	11.53%
MAINTENANCE CONTRACTS	391,829	432,787	421,050	2.75%	29,221	7.46%
UTILITIES	862,949	866,387	946,772	6.18%	83,822	9.71%
PENSION CONTRIBUTIONS	506,371	480,939	566,272	3.69%	59,901	11.83%
COST OF GOODS SOLD	57,835	90,681	65,620	0.43%	7,785	13.46%
CAPITAL OUTLAY	71,590	89,966	63,800	0.42%	-7,790	-10.88%
Total Expense:	13,474,856	13,515,361	15,326,203	100.00%	1,851,347	13.74%
	2,863,501	4,425,089	2,966,339		102,838	3.59%
Transfers						
TRANSFER OUT - DEBT	-1,053,280	-1,053,280	-1,052,380		900	0.09%
TRANSFER OUT - CAPITAL	-2,000,000	-2,000,000	-3,000,000		-1,000,000	-50.00%
Net Surplus (Deficit)	-189,779	1,371,809	-1,086,041		-896,262	-472.27%

Table #9: RECREATION FUNCTION BUDGET HIGHLIGHTS:

- Programming is expected to increase over 2023 budget and projections due to increased programming at West Ridge Center in visual arts, childhood enrichment, dance, and youth enrichment by \$172,000, boys' basketball and baseball by \$85,000, skating school and gymnastics by \$54,000, and tennis programs by \$109,000. As such, programming expenses are also expected to increase.
- Lessons budget has been increased from both the 2023 budget and projections. \$43,000 of the increase is due to expected increases in swimming lessons. Golf lessons make up the rest of the increase.
- Memberships at the Recreation Center in 2023 exceeded expectations. As such, the 2024 budget has been increased to continue to reflect the return of patrons to the gym who are purchasing memberships.

- Rentals exceeded budget in 2023. As such, the 2024 budget has been increased. Rentals at Park Avenue are expected to increase by \$29,000, and ice rink rentals are expected to return to normal with a full year of operations, thus increasing rentals by \$204,000. Finally, the golf cart rental budget has increased to \$65,000 due to increasing traffic at the golf course, new carts, and an increase in fees for rental.
- Interest income has historically not been budgeted for in this fund. However, new accounting guidance directs that interest income be budgeted for in both the general fund and recreation fund. However, the budget is much less than current projections, as the feds have suggested frozen or lessor rates going forward.
- Salaries and wages represent the largest expenditure line item for the Recreation Function. Budgeted salaries have increased with the addition of 6 positions: 2 positions transferred from parks to facilities, a 3rd facilities staff, 2 recreation staff and 1 risk manager. Further budgeted increase is due to minimum wage increases as dictated by law. Finally, a 5% merit pool and contingency is included.
- Insurance costs within the Recreation Fund is due to the 7.9% and 7.7% increase to the PPO and HMO plan respectively. In addition, the staffing/salaries increases as outlined above contribute to the increase in insurance.
- Materials and supplies expense has increased based upon projections. The overall increase in 2023 budget versus projections was largely due to inflation.
- Pension costs are directly tied to an increase in salaries as outlined above.
- The increase in the transfer to capital is a result of better than budgeted operations in this fund in 2023. Rather than increasing the transfer in 2023, the District has decided to wait until the end of 2024, especially because bonds are being issued in July of 2024 and the capital fund will have enough funds to cover 2024 budgeted projects.

Table #10

RECREATION FUNCTION BY CENTER

		2023 Total Budget	2024 Total Budget	2024 Budget vs 2023 Budget	% Change
11 ADMINISTRATIVE	Revenue	5,732,520	6,249,620	517,100	9.02%
	Expense	5,547,576	7,501,953	1,954,377	35.23%
	Surplus (deficit):	184,944	-1,252,333	-1,437,277	-777%
	Net Revenue	3%	-20%		
14 WEST RIDGE CENTER	Revenue	625,799	801,668	175,869	28.10%
	Expense	837,847	1,022,929	185,082	22.09%
	Surplus (deficit):	-212,048	-221,261	-9,213	-4.34%
	Net Revenue	-34%	-28%		
26 ATHLETICS	Revenue	1,048,254	1,130,926	82,672	7.89%
	Expense	1,019,271	1,101,607	82,336	8.08%
	Surplus (deficit):	28,983	29,319	336	1.16%
	Net Revenue	3%	3%		
28 CAMPS	Revenue	945,309	1,136,585	191,276	20.23%
	Expense	622,557	619,431	-3,127	-0.50%
	Surplus (deficit):	322,752	517,154	194,403	60.23%
	Net Revenue	34%	46%		
29 SPECIAL EVENTS	Revenue	67,028	62,475	-4,553	-6.79%
	Expense	177,962	185,652	7,691	4.32%
	Surplus (deficit):	-110,934	-123,177	-12,244	-11.04%
	Net Revenue	-166%	-197%		
31 HIDDEN CREEK AQUAPARK	Revenue	435,327	460,884	25,557	5.87%
	Expense	605,398	647,339	41,941	6.93%
	Surplus (deficit):	-170,071	-186,455	-16,384	-9.63%
	Net Revenue	-39%	-40%		
32 ROSEWOOD INTERPRETIVE CENTER	Revenue	169,347	129,676	-39,671	-23.43%
	Expense	119,889	119,521	-367	-0.31%
	Surplus (deficit):	49,458	10,155	-39,304	-79.47%
	Net Revenue	29%	8%		
33 ROSEWOOD BEACH	Revenue	178,540	177,975	-565	-0.32%
	Expense	268,909	287,704	18,795	6.99%
	Surplus (deficit):	-90,369	-109,729	-19,360	-21.42%
	Net Revenue	-51%	-62%		

Table #10

		2023 Total Budget	2024 Total Budget	2024 Budget vs 2023 Budget	% Change
34 PARK AVENUE	Revenue	261,290	278,078	16,788	6.43%
	Expense	265,848	293,032	27,184	10.23%
	Surplus (deficit):	-4,558	-14,954	-10,397	-228.11%
	Net Revenue	-2%	-5%		
38 ICE ARENA	Revenue	996,120	1,210,866	214,745	21.56%
	Expense	1,032,446	1,146,699	114,253	11.07%
	Surplus (deficit):	-36,326	64,167	100,492	276.64%
	Net Revenue	-4%	5%		
41 GOLF MAINTENANCE	Revenue	-	-	-	
	Expense	897,675	1,009,351	111,676	12.44%
	Surplus (deficit):	-897,675	-1,009,351	-111,676	-12.44%
	Net Revenue	0%	0%		
42 SUNSET VALLEY GOLF CLUB	Revenue	1,929,231	2,141,345	212,114	10.99%
	Expense	694,154	774,879	80,726	11.63%
	Surplus (deficit):	1,235,077	1,366,466	131,388	10.64%
	Net Revenue	64%	64%		
49 RECREATION CENTER ADMIN	Revenue	107,270	95,901	-11,369	-10.60%
	Expense	704,720	722,301	17,581	2.49%
	Surplus (deficit):	-597,450	-626,400	-28,950	-4.85%
	Net Revenue	-557%	-653%		
51 RECREATION CENTER FITNESS	Revenue	954,715	1,415,092	460,378	48.22%
	Expense	767,995	871,760	103,764	13.51%
	Surplus (deficit):	186,719	543,333	356,613	190.99%
	Net Revenue	20%	38%		
53 RECREATION CENTER AQUATICS	Revenue	235,644	286,928	51,284	21.76%
	Expense	335,707	386,128	50,421	15.02%
	Surplus (deficit):	-100,063	-99,200	863	0.86%
	Net Revenue	-42%	-35%		
55 TENNIS	Revenue	1,754,617	1,955,046	200,429	11.42%
	Expense	1,380,004	1,522,058	142,054	10.29%
	Surplus (deficit):	374,613	432,988	58,376	15.58%
	Net Revenue	21%	22%		

Table #10

		2023 Total Budget	2024 Total Budget	2024 Budget vs 2023 Budget	% Change
61 HELLER NATURE CENTER	Revenue	303,718	241,898	-61,821	-20.35%
	Expense	671,515	665,651	-5,864	-0.87%
	Surplus (deficit):	-367,797	-423,753	-55,957	-15.21%
	Net Revenue	-121%	-175%		
74 HP GOLF LEARNING CENTER	Revenue	546,750	481,664	-65,086	-11.90%
	Expense	532,297	464,540	-67,757	-12.73%
	Surplus (deficit):	14,453	17,124	2,671	18.48%
	Net Revenue	3%	4%		
76 HPCC BUILDING	Revenue	46,878	35,917	-10,961	-23.38%
	Expense	46,367	36,049	-10,318	-22.25%
	Surplus (deficit):	511	-132	-643	-125.83%
	Net Revenue	1%	0%		
Revenue Total		16,338,357	18,292,542	1,954,185	11.96%
Expenditure Total		16,528,136	19,378,583	2,850,447	17.25%
Surplus (Deficit)		-189,779	-1,086,041	-896,262	-472.27%

Table #11

RECREATION FUNCTION BY TYPE

		2023 Total Budget	2023 Projection	2024 Total Budget	2024 Budget vs 2023 Budget	% Change
PROGRAMS						
	Revenue	3,191,012	3,435,676	3,634,652	443,640	13.90%
	Expense	1,717,096	1,713,260	1,883,735	166,639	9.70%
	Surplus (Deficit):	1,473,916	1,722,416	1,750,916	277,001	18.79%
	Net Revenue:	46%	50%	48%		
CAMPS						
	Revenue	1,892,553	1,713,643	1,929,008	36,455	1.93%
	Expense	1,015,437	924,170	992,596	-22,841	-2.25%
	Surplus (Deficit):	877,116	789,473	936,412	59,296	6.76%
	Net Revenue:	46%	46%	49%		
LESSONS						
	Revenue	492,377	526,927	551,807	59,430	12.07%
	Expense	270,640	263,960	265,148	-5,493	-2.03%
	Surplus (Deficit):	221,736	262,967	286,659	64,923	29.28%
	Net Revenue:	45%	50%	52%		
SPECIAL EVENTS						
	Revenue	131,853	73,663	125,558	-6,295	-4.77%
	Expense	185,844	104,644	169,711	-16,133	-8.68%
	Surplus (Deficit):	-53,991	-30,981	-44,153	9,838	18.22%
	Net Revenue:	-41%	-42%	-35%		
MEMBERSHIPS						
	Revenue	893,518	1,307,866	1,363,871	470,353	52.64%
	Expense	152,040	131,848	162,871	10,831	7.12%
	Surplus (Deficit):	741,478	1,176,017	1,201,000	459,522	61.97%
	Net Revenue:	83%	90%	88%		
TAX						
		5,691,300	5,691,300	6,033,220	341,920	6.01%
FEES & CHARGES						
		2,547,200	2,990,552	2,697,857	150,657	5.91%
RENTALS						
		1,268,594	1,448,734	1,547,864	279,270	22.01%
MERCHANDISING						
		119,068	170,392	134,384	15,317	12.86%
INTEREST INCOME						
		0	388,640	150,000	150,000	100.00%
MISCELLANEOUS INCOME						
		42,805	126,180	68,405	25,600	59.81%
OTHER INCOME						
		68,078	66,878	55,917	-12,161	-17.86%
	Other Revenue Total:	9,737,044	10,882,675	10,687,647	950,602	9.76%
OTHER EXPENSES						
		5,678,561	5,739,707	6,794,040	1,115,479	19.64%
SALARIES & WAGES						
		1,194,309	1,158,187	1,258,536	64,227	5.38%
CONTRACTUAL SERVICES						
		1,015,796	1,126,806	1,340,604	324,808	31.98%
INSURANCE						
		354,558	392,019	395,448	40,891	11.53%
MATERIALS & SUPPLIES						
		391,829	432,787	421,050	29,221	7.46%
MAINTENANCE & LANDSCAPING CONTRACTS						
		862,949	866,387	946,772	83,822	9.71%
UTILITIES						
		506,371	480,939	566,272	59,901	11.83%
PENSION CONTRIBUTIONS						
		57,835	90,681	65,620	7,785	13.46%
COST OF GOODS SOLD						
		71,590	89,966	63,800	-7,790	-10.88%
	CAPITAL OUTLAY					
	Other Expense Total:	10,133,798	10,377,479	11,852,142	1,718,344	16.96%
	Surplus (Deficit):	-396,754	505,197	-1,164,496	-767,742	
	Net Revenue:	-4%	5%	-11%		
Revenue Total						
		16,338,357	17,940,450	18,292,542	1,954,185	11.96%
Expenditure Total						
		13,474,856	13,515,361	15,326,203	1,851,346	13.74%
Surplus (Deficit)						
		2,863,501	4,425,089	2,966,339	102,838	3.59%

Table #10 and Table #11 - 2023 budget compared to 2024 budget

West Ridge Center

West Ridge Center was built in the early 1930s and was acquired from the school district in 1979. In addition to programming, the facility houses the District administration. Due to the large administrative presence, the budget for WR is generally a deficit. West Ridge Center generates revenues from early child enrichment programs, youth enrichment programs, cultural and performing arts programs, one day workshops, and room rentals. West Ridge Center is a nostalgic focal point in the southwest corner of Highland Park, home to Park School, recreation, cultural and performing arts, athletics, and special events.

2024 goals include:

- Continued expansion of the Early Childhood Enrichment division by nurturing programs launched in 2023, increasing summer 2024 offerings, and develop a series of Early Childhood workshops for 2024.
- Continue to cultivate growth in the Cultural and Performing Arts program area. The 2024 target areas include theater and visual arts.
- Foster Youth Enrichment programs established in 2023 (culinary, coding, STEM with LEGOs, and STREAM Explorers) and increase enrollment.

Athletics

Athletics manages a variety of sports programs and camps. Revenue is generated from program fees, as well as field rentals. In 2023, the District saw both growth and stability in the athletic budget. Most financial growth was in K-Grade 2 Baseball, Flag Football and our Travel Baseball and Basketball programs. Volunteer coaches played a key role in diversifying and expanding key offerings. The 2024 budget is based upon continued stability of our youth offerings in Baseball, Flag Football and Athletic Camps, while we continue to grow our Travel sport offerings.

Camps and Recreation

The 2024 camp season theme is sustainability. In 2023, the Recreation Department successfully increased enrollment from 506 (2022) to 924 (2023) throughout all camp offerings. This was made possible by increasing the number of camps offered (in 2023, new camps included SPOT Camp, Visual Arts Camp, Dance Camp, Creative Dramatics Camp, Sewing and Fashion Design Camp, and Baking Boot Camp). For 2024, the department aims to continue with these offerings, in addition to our staple offerings, and to increase enrollment.

2024 goals include:

- Expand Dance Camp and Visual Arts Camp from one-week offerings to 4-week offerings.
- Continue DEI work through SPOT Camp.

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 events of 2023 have been well received, well attended, and rewarding. Some quick enrollment data points:

- Q1: Winter Pop Up Programs* (49),
- Q2: Spring Pop Ups** (105), Mad Hatter Tea Party (130), Wonderland Egg Hunt (807), Doggieland Egg Hunt (74), and Under the Big Top Dance (258)
- Q3: Back to School Splash (250), Family Luau (65)

*Winter includes Take It, Make It, Display It; Sweetheart Surprise; Dr. Seuss Birthday

**Spring includes Screen Break

In the absence of the traditional Fourth Festival, the Recreation Department hosted the *In the Parks Series*, a collection of free events distributed throughout Highland Park beginning in June and culminating in September. Events included a Children's Concert (the Preserve), Lemonade in the Parks (Old Elm and Woodridge), Bingo in the Park (West Ridge), Doggie Beach Party (Moraine), Art in the Park (Mooney), Play in the Park (Sleepy Hollow), a Family Concert (Memorial) and two Movies in the Parks (Cunniff and West Ridge). Total attendance was estimated to be over 700 throughout the summer.

2024 goals include:

- Focus on community partnerships to offer diverse cultural events.
- Continue to offer the *In the Parks Series*, but correlate it to Fourth Fest and the theme from NRPA.

Special events are primarily managed by West Ridge Recreation staff and are accounted for in the Special Events Cost Center.

Hidden Creek AquaPark

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

The 2024 budget estimates a deficit of \$186,455.04. Staffing for both management and safety is the most significant expenditure. The increase in the minimum wage and competition in the area for reliable summer staffing has resulted in a higher base wage. The Center's 2024 goals include being open for lap swim, swim lessons, camps, rentals, and open swim. Additionally, staff will be adding Member Appreciation Days, 3 larger pool events and will add Splash Pad only time during pre and post season. Hidden Creek will go through a few enhancements including updating shade structures, concrete replacement and resurfacing of the pool shell. The Aquatics Team is excited to provide an extraordinary and safe experience to our community in 2024.

Rosewood Interpretive Center and Beach

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

Revenue for the interpretive center comes from camps, outdoor family programs and rentals. Rentals have exceeded budget and make up most of the budget. Goals for RIC include expansion of beach summer camp and creation of a new school program guide to encourage school districts to come visit.

A portion of the beach focuses on the natural beauty of the lakefront with passive and non-intrusive activities. Another part of the beach serves as the only guarded swimming beach for the District.

The beach generates its revenue primarily from parking fees, annual parking passes, daily admission, and camp visits. Similar to Hidden Creek AquaPark, salaries and wages represent the most significant part of overall expenditures with the increase in minimum wage and the need to provide the community with well-trained lifeguards and access control to ensure a safe lakefront. The Aquatics Team is looking forward to collaborating with the Recreation Department to add a large summer event at Rosewood Beach.

Park Avenue Boating Facility

Park Avenue Boating Facility opened its new concrete ramp launch and breakwater wall in June 2023 with two new floating docks and additions to the breakwater, including donated benches. The beautiful view of the lake can now be enjoyed by the entire community. The area provides two parking lots and three boat storage areas, plus indoor storage for stand-up paddle boards, masts and sails. It is home to the North Shore Yacht Club and the clubhouse is available to the public for private rentals.

The 2024 budget reflects Park Avenue open for sailing and boating with a deficit budget of \$14,954, while 2023 budgeted a net deficit of \$4,558. It is anticipated that after the first few years of operations the boating facility will show a net surplus. Starting in 2022, and annually for the next 20 years, the Park Avenue Recreation Subfund has a \$118,750 per year transfer to support the costs associated with the new breakwater and ramp. In 2022 a boater loyalty program was offered which helped to ensure long term boater user commitment to the site. In addition, the District plans to continue to evaluate the market annually and make adjustments accordingly to help increase revenue to provide better long-term fiscal stability.

With the delay in opening of the launch in 2023, staff did observe a decrease in daily parking/launch sales and rentals compared to budget. In 2024, staff are working to bring back Into the Wild, housed out of Park Avenue Boating Facility and the potential collaboration with a paddle board vendor. Additionally, there will be two simultaneous construction projects taking place in 2024. Staff will work with contractors to synchronize the timing to cause the least disruption to the boaters.

Centennial Ice Arena

Centennial Ice Arena was built in 1973 and houses indoor ice for hockey, figure skating, and public skating. Programs include a United States Figure Skating Association Basic Skills skating school, skating exhibitions for our Learn to Skate skaters, hosting a local skating competition and an annual ice show event. Centennial is also home to the Highland Park Giants Hockey Club and Falcons Hockey Association. The District's gymnastics program is also housed at Centennial Ice Arena and continues to have a strong and successful program.

Centennial Ice Arena budget reflects a surplus of \$64,166 for 2024 versus the projected deficit of \$88,817 for 2023. 2023 brought many hurdles before re-opening the facility. The Arena opened for programs on April 10 to a slower than expected return to the ice for our skaters. The facility continued to face unexpected building and equipment repairs to the dehumidification system, water heater, and Zamboni.

During 2022, the District entered into a licensing agreement with the Highland Park Giants Hockey Club and they shared the cost of construction for a locker room for the team with the District. While most of the agreement was paid for in 2022 and 2023, payments will continue over the next several years to cover the costs for half of the locker room renovations.

Centennial staff is excited for 2024 to be a fully operational year. The new laser Zamboni is a great asset for maintaining the quality ice that Centennial is known for. Loyal hockey groups are reserving more ice than in 2023. Patrons are pleased with the renovations made during 2022 and 2023, which enhance the patron experience with an update to the lobby, locker rooms, restrooms, activity room and offices. The gymnastics room also received a refreshing update with a new layout, which allows for more stations and participants in the program.

The renovation and update to the 4 locker rooms will allow for more hockey clinics and camps to be hosted at Centennial. We look forward to figure skaters returning to participate in package ice and classes, as well as a full Ice Show, Exhibitions and Competition. The gymnastics program continues to grow, as there has been an increase in the competitive team and early childhood classes.

Sunset Valley Golf Club

Sunset Valley Golf Club has been a premier North Shore golf course since 1920. After an extensive \$7 million renovation to the 18-hole course, youth golf short game area, and clubhouse, the new Sunset Valley Golf Club has been the epicenter for golf since it reopened in August 2018.

This 18-hole, par 72 course, has hosted a Korn Ferry Tour, Illinois Open, CDGA Mid-Amateur Qualifying along with the annual North Shore Amateur and IJGA tournaments. Sunset Valley Golf Club is proudly the home course to our local Highland Park High School boys and girls golf team.

Sunset Valley Golf Club receives revenue from green fees, permanent tee times and rentals. Golf course maintenance is included in the course's budget.

2024 goals include expanding the Sapphire Club to offer a family membership and to include benefits at the HPGLC, continuing the partnership agreement with The Golf Practice for golf course access through greens fees, increasing the average cost per round to \$46, continuing with the popular year-long match play golf events, and expanding our Ryder Cup matches between neighbor courses, and complete the last phase of resurfacing the cart paths throughout the course. SVGC will also unveil a new golf cart fleet (65).

Recreation Center of Highland Park

The Recreation Center of Highland Park (RCHP) was built in 2005 and operations include administration, registration, fitness, aquatics, recreation, athletic programming, and facility rentals. Members and guests benefit from a full range of fitness equipment, personal training, group exercise classes, six-lane swimming pool, walking track, basketball courts, and recreational activities such as open gym, open pickleball, and open youth and family play. In 2021 the District's Registration team relocated to the Recreation Center making it the community hub for all registration.

Using the combined efforts of the fitness, aquatics, and registration staff, the goal for 2024 is to strengthen position in the community to be the number one provider for fitness and recreation. To achieve this goal the Recreation Center of Highland Park team has implemented a new post pandemic Business Plan with the following key initiatives.

- Create a culture that encompasses core values, unique attributes and services, and shared aspirations for serving the community.
- Maximize revenue and manage expenses by establishing goals per service, consistent with the District's revenue policy.
- Uniquely deliver essential services focused on membership options for today's flexible and hybrid user.
- Acquire, integrate, and retain users through the customer experience, onboarding, special events, and incentives.
- Maximize utilization in all areas of fitness and recreation spaces by defining the community's format needs. Measure usage, performance, and capacity for continued growth.
- Enhance fitness spaces, formats, and amenities to remain competitive in the fitness market.
- Maximize technology for customer experience and innovation.
- Cross promote membership in Park District facilities and event marketing to strengthen community awareness.
- Create partnerships and community collaboration with the City of Highland Park, North Shore Hospital, and City of Highwood.

Deer Creek Racquet Club

Deer Creek Racquet Club was built in 1976 and boasts six indoor tennis courts (2 courts lined for pickleball), three racquetball courts and an indoor batting cage. Leagues, lessons, camps, and events are offered for all ages and skill levels.

The facility is a full year operation and has high Community utilization. During 2023, indoor tennis and outdoor tennis were extremely popular. So much so, that in 2023 program participation continued to set record numbers for both adults and juniors and the District hopes the trend will continue throughout 2024. Indoor Pickleball programming and participation has rapidly increased in response to Community interest and participation.

Revenue is comprised of lessons, programs, and camps. Outdoor pickleball court rentals continue to increase, and staff expect the same participation in 2024.

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, teams' course, a story walk, a nature play space, and a working bee apiary. Heller Nature Center is a facility that generates revenue primarily from family and youth programs, teams' course, rentals, and additional revenue earned from Heller Honey. Despite this budget reflecting a deficit, in 2024 Heller plans to revamp their once popular overnight specialty camps, increase teams' course participation and include more inclusive and diverse one day special family programs.

Highland Park Golf Learning Center

Since the Park District of Highland Park started operating the Learning Center, per the lease agreement, there has been a surplus (4 years). A surplus is projected for the 2024 season of \$16,904. New for the 2024 season will be the partnership with The Golf Practice for the junior golf camp and programs. Also, the lease with HP Fieldhouse expires in April, so there will be a loss of revenue in rentals. However, as a Request for Proposal was issued in 2023 for the site, changes to the dome area are anticipated, with new revenue streams occurring in 2025.

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 2024 budget, the program net is 48%, camp is 49%, lessons is 52%, and memberships is 88%. Since staff has been following the Revenue Policy, the percentage of net revenue has been steadily increasing, providing increased support for overhead not accounted for at the Cost Center level.

Facilities operating at a deficit

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

Hidden Creek AquaPark and Rosewood Beach, in addition to maintenance, also must deal with a short season, environmental factors, and increasing employee wages with continued increase in the minimum wage and competition in the area for reliable summer staffing. The cost of chemicals at the pool has also increased sharply with inflation.

Park Avenue is expected to run at a loss for the first few seasons as a Recreation Subfund. Eventually, the deficit will flip to a surplus and will continue to be able to fund its own operations.

SUMMARY

Per Park District Code, each district shall within or before the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance. Following the timeline for the 2024 Budget, adoption of the Consolidated Budget and Appropriation will occur at the special January 2024 Park Board Meeting, well within the established deadline.

With new opportunities in an ever-changing community landscape, the Park District of Highland Park strives to provide relevant programs, facilities, and parks. The 2024 Budget plans for slowing inflation, and increased participation at the Recreation Center, Sunset Valley, and Deer Creek. Swimming lessons are also looking to increase. Changes at the Golf Learning Center, as a result of a Request for Proposal, are somewhat reflected in the budget. The current tenant of the dome will vacate on April 30, cutting that revenue in half. Therefore, effective May 1, 2024, it is anticipated that there will be a new agreement for the dome with a new party, which has not been budgeted for. Additionally, The Golf Practice submitted a proposal to teach golf camp, programs, and private lessons at the site. Revenue from the agreement is included in the 2024 budget. In effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates development of its new strategic plan and increased collaboration with the Parks Foundation and a fundraising coach to support Campaign Fundraising.

Preparation of the 2024 Budget was made possible by the dedicated Park District of Highland Park staff and coordinated by the Finance staff. Many thanks to the Board of Commissioners for their dedication, support, and service to the District.

APPENDIX A			
Park District of Highland Park			
CAPITAL PROJECTS			
Fiscal Year Ending December 31, 2024			
Description	Tier		2024
Total Tier 1-3			10,184,962
Total Tier 4-5			533,000
TIER 1-5 TOTAL			10,717,962
Centennial			
Dehumidification System Replacement	Tier 2: Critical Repair/Replacement		5,000
Giants Locker Room License Fee	Tier 3: Scheduled Replacement		(4,527)
Electrical Upgrade	Tier 2: Critical Repair/Replacement		35,000
Centennial Total			35,473
D. Cunniff Park			
Sewerline Replacement	Tier 2: Critical Repair/Replacement		53,567
Playground Resurfacing and fence replacment	Tier 3: Scheduled Replacement		225,000
D. Cunniff Park Total			278,567
Deer Creek Racquet Club			
Deer Creek parking lot reconstruction and drainage improvements	Tier 3: Scheduled Replacement		500,000
Peak Fans Replacement	Tier 3: Scheduled Replacement		20,000
Locker Room Wet Area Renovation	Tier 4: Improve Existing Items		200,000
Deer Creek Racquet Club Total			720,000
District Wide/Annual			
General Tree Removal	Tier 1: Safety/Legal Compliance		40,000
Parking Lot and Roadway Striping Allowance	Tier 3: Scheduled Replacement		20,000
District Wide Park Sign Replacement	Tier 3: Scheduled Replacement		70,000
ADA Audit	Tier 1: Safety/Legal Compliance		68,000
District Wide/Annual Total			198,000
Golf Learning Center Total			
Utility Vehicle	Tier 3: Scheduled Replacement		14,000
Roof Replacement	Tier 3: Scheduled Replacement		16,000
Golf Learning Center Total			30,000
Heller Nature Center			
Pond Deck Replacement	Tier 3: Scheduled Replacement		45,000
Heller Nature Center Total			45,000
Hidden Creek Aqua Park			
Pool Shell Maintenace	Tier 2: Critical Repair/Replacement		50,000
RPZ, Valve and Domestic Feed Replacement	Tier 2: Critical Repair/Replacement		30,000
Children's Slide Resurfacing	Tier 2: Critical Repair/Replacement		9,000
Speed Slide Resurfacing	Tier 2: Critical Repair/Replacement		11,000
Body Slide Pump	Tier 3: Scheduled Replacement		22,000
Hidden Creek Aqua Park Total			122,000
Kennedy Park			
Backstop Removal and Replacement	Tier 3: Scheduled Replacement		19,000
Kennedy Park Total			19,000
L. Fink Park			
Baseball Field Renovation	Tier 4: Improve Existing Items		1,000,000
Baseball Field Renovation Donations	Tier 4: Improve Existing Items		(500,000)
Playground Replacement (2-5 Playground Only)	Tier 3: Scheduled Replacement		17,270
L. Fink Park Total			517,270

Moraine Park			
Drainage Improvements	Tier 2: Critical Repair/Replacement		50,000
Restroom Building Roof Replacement	Tier 3: Scheduled Replacement		20,000
Moraine Park Total			70,000
Old Elm Park			
Playground Replacement	Tier 3: Scheduled Replacement		430,000
Shelter Roof Replacement	Tier 3: Scheduled Replacement		15,000
Ballfield Conversion	Tier 4: Improve Existing Items		38,000
Old Elm Park Total			483,000
Park Avenue Beach and Boating Facility			
Site Master Plan Phase 1 Improvements	Tier 1: Safety/Legal Compliance		1,012,000
South Storage Pad Repair - Phase 1	Tier 2: Critical Repair/Replacement		476,000
Replace electric service for winch	Tier 1: Safety/Legal Compliance		35,000
OSLAD Grant	Tier 4: Improve Existing Items		(400,000)
Replace Fire Place	Tier 4: Improve Existing Items		12,000
Park Avenue Beach and Boating Facility Total			1,135,000
Parks-Equipment			
Ford F250 4x4 w/plow 126	Tier 3: Scheduled Replacement		56,000
Ford F250 4x4 w/plow 127	Tier 3: Scheduled Replacement		56,000
Ford F250 4x4 w/plow 128	Tier 3: Scheduled Replacement		56,000
Hi Ranger Aerial Truck 870	Tier 3: Scheduled Replacement		125,000
Ford Transit Connect Van 107	Tier 3: Scheduled Replacement		40,000
Gold Star Trailer	Tier 3: Scheduled Replacement		15,000
Parks-Equipment Total			348,000
Port Clinton Park			
Playground Replacement	Tier 3: Scheduled Replacement		380,000
Backstop Removal	Tier 3: Scheduled Replacement		5,000
Basketball Court Patch/Color/Stripe	Tier 3: Scheduled Replacement		10,000
Port Clinton Park Total			395,000
Recreation Center of Highland Park			
Equipment Upgrade/Replacement	Tier 3: Scheduled Replacement		97,620
Pool Deck Replacement	Tier 3: Scheduled Replacement		100,000
Parking Lot Light and Asphalt Replacement (50% of Cost)	Tier 1: Safety/Legal Compliance		585,000
Reimbursement from LOT 3	Tier 1: Safety/Legal Compliance		(200,000)
Sign Replacement (50% of Cost)	Tier 1: Safety/Legal Compliance		25,000
Roof Repair	Tier 2: Critical Repair/Replacement		15,000
Parking Lot Screening Replacement (50% of Cost)	Tier 3: Scheduled Replacement		40,000
Sewage Ejector Pumps and Controller	Tier 3: Scheduled Replacement		15,000
Sand Filter Replacement	Tier 3: Scheduled Replacement		230,000
Locker Room Improvements Wet Area Renovation	Tier 3: Scheduled Replacement		250,000
Gymnasium Fan Addition	Tier 5: New		25,000
Recreation Center of Highland Park Total			1,182,620
Rosewood Interpretive Center			
Replace Interpretive Center Sound System	Tier 4: Improve Existing Items		15,000
Fire Suppression Remaining Sprinkler Replacement	Tier 1: Safety/Legal Compliance		25,000
Rosewood Interpretive Center Total			40,000
Rosewood Park			
Playground Replacement	Tier 3: Scheduled Replacement		21,998
Rosewood Park Total			21,998

Sunset Woods Park			
Dug out Roof Replacement	Tier 2: Critical Repair/Replacement		15,000
Tennis Court Rebuild and Clay Court Conversion to Asphalt - Engineer	Tier 2: Critical Repair/Replacement		35,000
SW Master Plan Phase 1	Tier 3: Scheduled Replacement		1,355,000
Field House Roof Replacement	Tier 3: Scheduled Replacement		40,000
Athletic and Tennis Light Replacement	Tier 2: Critical Repair/Replacement		20,000
Sunset Woods Park Total			1,465,000
SVGC			
Golf Cart-lease	Tier 1: Safety/Legal Compliance		746,534
Cart Path Replacement	Tier 3: Scheduled Replacement		200,000
Greens Bank Mower 1	Tier 3: Scheduled Replacement		50,500
Triple V Verticutter (Fairways and Tees)	Tier 5: New		25,000
Triflex Tee Mower 2	Tier 5: New		58,000
Widenmann Super 600 Utility Machine (aka Fescue Mower)	Tier 5: New		60,000
SVGC Total			1,140,034
Technology			
Penetration Testing	Tier 1: Safety/Legal Compliance		14,000
Two-Way Radios	Tier 1: Safety/Legal Compliance		300,000
Emergency Speakers	Tier 1: Safety/Legal Compliance		75,000
Facility Camera Replacement	Tier 2: Critical Repair/Replacement		10,000
Network Switch Replacement	Tier 2: Critical Repair/Replacement		47,000
Technology Total			446,000
The Preserve			
Compton Avenue Trail	Tier 1: Safety/Legal Compliance		165,000
The Preserve Total			165,000
West Ridge Center			
GreenPrint - Building Replacement	Tier 2: Critical Repair/Replacement		1,825,000
West Ridge Center Total			1,825,000
Woodridge Park			
Court Repair - Patch Color Stripe	Tier 2: Critical Repair/Replacement		36,000
Woodridge Park Total			36,000
Total			10,717,962

APPENDIX B						
Park District of Highland Park						
FIVE YEAR CAPITAL REPLACEMENT						
Fiscal Years Ending December 31, 2024 - 2028						
Description	2024	2025	2026	2027	2028	TOTAL
Total Tier 1-3	10,184,962	15,056,455	6,122,580	2,286,342	3,004,850	36,655,189
Total Tier 4-5	533,000	353,000	920,395		120,000	1,926,395
5 YEAR CAPITAL TIER 1-5 TOTAL	10,717,962	15,409,455	7,042,975	2,286,342	3,124,850	38,581,584
Total Tier 6		7,155,947	9,111,968	5,650,250	5,916,000	27,834,165
5 YEAR CAPITAL TIER 1-6 TOTAL	10,717,962	22,565,402	16,154,943	7,936,592	9,040,850	66,415,749
Brown Park		50,000	30,008	664,462	30,000	774,470
Carol Snyder				25,725	425,125	450,850
Centennial	35,473	429,000	1,421,000	(4,000)	(4,000)	1,877,473
Central Park				10,000		10,000
Cloverdale Park		2,500	305,441			307,941
D. Cunniff Park	278,567	798,500	1,710,000	195,000		2,982,067
Deer Creek Racquet Club	720,000	627,000	70,000	65,000	160,000	1,642,000
Devonshire Park				18,705	348,025	366,730
District Wide/Annual	198,000	860,000	975,000	560,000	290,000	2,883,000
Golf Learning Center	30,000	1,310,000	365,000	60,000	135,000	1,900,000
Heller Nature Center	45,000	115,000	285,000	100,000	100,000	645,000
Hidden Creek Aqua Park	122,000	576,000	771,395	535,000	5,055,000	7,059,395
Jens Jensen Park					50,000	50,000
Kennedy Park	19,000					19,000
L. Fink Park	517,270	699,650		130,000		1,346,920
Laurel Park		10,000				10,000
Lincoln Park		528,500	90,000			618,500
Memorial Park			30,000			30,000
Millard Park		50,000	95,000	2,000,000		2,145,000
Moraine Park	70,000	375,000			300,000	745,000
Old Elm Park	483,000					483,000
Park Avenue Beach and Boating Facility	1,135,000	588,000	1,500,000	2,000,000	205,700	5,428,700
Parks-Equipment	348,000	336,000	345,000	320,000	230,000	1,579,000
Port Clinton Park	395,000	25,000				420,000
Port Clinton Square		50,000				50,000
Recreation Center of Highland Park	1,182,620	208,890	635,631	469,850	304,500	2,801,491
Rosewood Beach		400,000	500,000			900,000
Rosewood Interpretive Center	40,000	45,000	65,000		19,000	169,000
Rosewood Park Total	21,998	844,915				866,913
Sunset Woods Park	1,465,000	1,396,447	2,609,468	685,850	458,500	6,615,265
SVGC	1,140,034	505,000	205,000	75,000	75,000	2,000,034
Technology	446,000	205,000	27,000	16,000	429,000	1,123,000
The Preserve	165,000	30,000	20,000		20,000	235,000
West Ridge Center	1,825,000	11,500,000	3,540,000			16,865,000
West Ridge Park			560,000			560,000
Woodridge Park	36,000			10,000	410,000	456,000
Total	10,717,962	22,565,402	16,154,943	7,936,592	9,040,850	66,415,749

**APPENDIX C
COMPENSATION PLAN**

FULL-TIME RANGES BY BAND		
Band A - Specialists, Coordinators and Maintenance		
	Minimum	Maximum
1	44,588	62,423
2	48,155	67,365
3	52,006	72,810
4	56,167	78,634
Band B - Supervisors, Managers and Technical		
	Minimum	Maximum
1	60,988	85,383
2	64,952	90,933
3	69,173	96,843
4	73,670	103,138
Band C - District Administrators		
	Minimum	Maximum
1	82,513	115,518
2	101,078	141,509
3	123,820	173,348
2024 PART TIME SALARY SCHEDULE		
Grade	Minimum	Maximum
6	20.50	32.00
5	18.50	27.75
4	16.75	23.00
3	15.50	21.00
2	15.00	20.30
1	14.50	18.90
Specialized Instruction	28.50	54.00
Private Instructions	20.00	70.00

APPENDIX D

EMPLOYEE STATISTICS

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

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

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

IMRF STAFF ALLOCATION

	Administration	Parks	Recreation	Total
2021 Budget				
FT - IMRF	18	30	50	98
PT - IMRF	2	0	24	26
Total 2021	20	30	74	124
2022 Budget				
FT - IMRF	19	32	59	110
PT - IMRF	2	0	30	32
Total 2022	21	32	89	142
2023 Budget				
FT - IMRF	22	31	59	112
PT - IMRF	3	0	20	23
Total 2023	25	31	79	135
2024 Budget				
FT - IMRF	22	30	66	118
PT - IMRF	4	0	20	24
Total 2024	26	30	86	142

APPENDIX E

CENTENNIAL ICE ARENA	
DAILY FEES	FEES
ADULT PRACTICE	\$3.00
FREESTYLE – 30 MINUTES Drop-in	\$7.00
OPEN HOCKEY	\$10.00
ADULT PUBLIC SKATE	\$8.00
YOUTH PUBLIC SKATE	\$7.00
RENTAL	
CLASS SKATE RENTAL	\$3.00
PUBLIC SKATE RENTAL	\$4.00
MAIN RINK RENTAL	\$372.00
LATE NIGHT RINK RENTAL & SUMMER NON-PRIME	\$233.00
HP GIANTS	\$367.00
FALCONS	\$372.00
ACTIVITY ROOM RENTAL	\$80.00
LESSONS	
PRIVATE GYM - 30 MINUTES	\$45.00
PRIVATE GYM - 45 MINUTES	\$60.00
PRIVATE GYM – 60 MINUTES	\$75.00
SEMIPRIVATE - 30 MINUTES	\$65.00
SEMIPRIVATE GYM – 45 MINUTES	\$80.00
SEMIPRIVATE GYM – 60 MINUTES	\$95.00

APPENDIX E

DEER CREEK RACQUET CLUB	
DAILY FEES	FEES
RESIDENT	\$43.00
JUNIOR	\$32.00
SENIOR	\$35.00
MEMBERSHIPS	
INDIVIDUAL RESIDENT	\$192.00
INDIVIDUAL NON-RESIDENT	\$257.00
FAMILY RESIDENT	\$335.00
FAMILY NON-RESIDENT	\$457.00
JR RESIDENT JR	\$82.00
NON-RESIDENT JR	\$112.00
RESIDENT SR	\$142.00
SR NON-RESIDENT	\$192.00
PRIVATE LESSONS	
PRIVATE - 60 MINUTES	\$87.00
PRIVATE (HEAD PRO) - 60 MINUTES	\$97.00

APPENDIX E

HIDDEN CREEK AQUAPARK	
DAILY FEES	FEES
RESIDENT	\$12.00
NON-RESIDENT	\$17.00
10-PUNCH PASS - RESIDENT	\$108.00
10-PUNCH PASS - NON-RESIDENT	\$153.00

APPENDIX E

ROSEWOOD BEACH	
SEASONAL SWIMMING PASSES	FEES
RESIDENT (PER PERSON)	FREE
ADDITIONAL RESIDENT	FREE
NON-RESIDENT	\$100.00
ADDITIONAL NON-RESIDENT	\$25.00
DAILY BEACH PASS	\$10.00
DAILY PARKING PASS -1 HR	\$15.00
DAILY PARKING PASS - 4 HRS	\$40.00
ANNUAL LAKEFRONT PARKING PASS	
RESIDENT (PER VEHICLE)	\$35.00
NON-RESIDENT (PER VEHICLE)	\$280.00

APPENDIX E

PARK AVENUE BOATING	
DAILY FEES	FEES
DAILY LAUNCH FEE	\$65.00
POWER BOAT LAUNCH ONLY	\$793.00
POWER BOAT LAUNCH ONLY (NON-RESIDENT)	\$1,065.00
POWER BOAT SEASON STORAGE NORTH PAD	\$1,996.00
POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT)	\$2,530.00
POWER BOAT YEARLY STORAGE NORTH PAD	\$2,116.00
POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT)	\$2,662.00
SOUTH PAD YEAR-ROUND	\$1,213.00
SOUTH PAD YEAR-ROUND (NON-RESIDENT)	\$1,755.00
SEASONAL PARKING PASS	\$158.00
SEASONAL PARKING PASS (NON-RESIDENT)	\$264.00
STAND UP PADDLE	\$475.00
STAND UP PADDLE (NON-RESIDENT)	\$741.00
STAND UP PADDLE OUTDOOR	\$420.00
STAND UP PADDLE OUTDOOR (NON-RESIDENT)	\$681.00
SEASONAL BOAT STORAGE - BEACH	\$464.00
SEASONAL BOAT STORAGE - BEACH (NON-RESIDENT)	\$729.00
PERSONAL WATERCRAFT STORAGE	\$1,775.00
PERSONAL WATERCRAFT STORAGE (NON-RESIDENT)	\$2,375.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$1,896.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NON-RESIDENT)	\$2,517.00
YACHT CLUB BUILDING RENTAL	\$400.00
NSYC LICENSE AGREEMENT	\$7,872.00
WINTER STORAGE NORTH PAD	\$345.00
WINTER STORAGE NORTH PAD (NON-RESIDENT)	\$397.00
WINTER STORAGE SOUTH TIER	\$331.00
WINTER STORAGE SOUTH TIER (NON-RESIDENT)	\$370.00
WINTER STORAGE INDOOR STAND UP PADDLE	\$75.00
WINTER STORAGE INDOOR STAND UP PADDLE (NON-RESIDENT)	\$100.00
RAMP IMPROVEMENT FEE FOR PERSONAL WATER CRAFT/MOTOR BOATS	\$72.00
RAMP IMPROVEMENT FEE FOR PERSONAL WATER CRAFT/MOTOR BOATS (NON-RESIDENT)	\$97.00
MAST & SAIL STORAGE	\$61.00
MAST & SAIL STORAGE (NON-RESIDENT)	\$116.00
LOYALTY POWER BOAT LAUNCH ONLY	\$650.00
LOYALTY POWER BOAT LAUNCH ONLY (NON-RESIDENT)	\$800.00
LOYALTY POWER BOAT SEASON STORAGE NORTH PAD	\$1,650.00
LOYALTY POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT)	\$1,920.00
LOYALTY POWER BOAT YEARLY STORAGE NORTH PAD	\$1,850.00
LOYALTY POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT)	\$2,020.00
LOYALTY PERSONAL WATERCRAFT STORAGE	\$1,450.00
LOYALTY PERSONAL WATERCRAFT STORAGE (NON-RESIDENT)	\$1,800.00
LOYALTY PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$1,650.00
LOYALTY PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NON-RESIDENT)	\$2,000.00

APPENDIX E

RECREATION CENTER OF HIGHLAND PARK			
FULL FACILITY	RESIDENT FEES	N/R FEES	PRICE INCREASE AS OF
			May 5, 2024
DAILY FEE	\$12.00	\$15.00	N/A
7-DAY	\$35.00	\$40.00	N/A
10-PUNCH PASS	\$108.00	\$135.00	N/A
30-DAY	\$79.00	\$89.00	N/A
CORE ANNUAL MEMBERSHIP - INDIVIDUAL	\$46.00		\$48.00
CORE ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$39.00		\$41.00
GROUP EX ONLY ANNUAL MEMBERSHIP - INDIVIDUAL	\$46.00		\$48.00
GROUP EX ONLY ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$39.00		\$41.00
CORE PLUS ANNUAL MEMBERSHIP - INDIVIDUAL	\$69.00		\$71.00
CORE PLUS ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$59.00		\$61.00
TRACK PASS		\$5.00	\$10/\$50
AQUATICS			
DAILY FEE	\$10.00	\$12.00	N/A
10-PASS	\$90.00	\$108.00	N/A
ADULT INDIVIDUAL	Part of RCHP pass	Part of RCHP pass	N/A
SENIOR INDIVIDUAL	Part of RCHP pass	Part of RCHP pass	N/A
OPEN GYM			
DAILY FEE	\$7.00	\$9.00	N/A
10-PASS	\$63.00	\$81.00	N/A
TRAINING			
30 MIN SESSIONS			
1 SESSION	\$47.00	\$57.00	N/A
3 SESSIONS	\$123.00	\$153.00	N/A
10 SESSIONS	\$356.00	\$456.00	N/A
45 MIN SESSIONS			
1 SESSION	\$63.00	\$73.00	N/A
3 SESSIONS	\$172.00	\$202.00	N/A
10 SESSIONS	\$518.00	\$618.00	N/A
60 MIN SESSIONS			
1 SESSION	\$75.00	\$85.00	N/A
3 SESSIONS	\$205.00	\$235.00	N/A
10 SESSIONS	\$637.00	\$737.00	N/A
2 ON 1 SESSION (1 HR/PERSON)			
1 SESSION	\$47.00	\$57.00	N/A
5 SESSIONS	\$205.00	\$255.00	N/A
SMALL GROUP TRAINING (PER PERSON/4-6 CLIENTS)			
4X4	\$108.00	\$128.00	N/A
4X8	\$205.00	\$245.00	N/A
KIDSClub			
DAILY FEE	\$7.00	\$10.00	N/A
JR ANNUAL MEMBERSHIP	\$25.00		\$27.00
JR ADD-ON ANNUAL MEMBERSHIP	\$10.00		\$12.00

APPENDIX E

SUNSET VALLEY GOLF CLUB		
	RESIDENT FEES	N/R FEES
WEEKDAY (MON-THU)		
PRIME TIME (OPEN-12:59PM)	\$45.00	\$50.00
MIDDAY (1-3:59PM)	\$40.00	\$44.00
TWILIGHT (4PM TO CLOSE)	\$31.00	\$35.00
SENIOR 18 HOLES	\$35.00	\$39.00
9 HOLES	\$31.00	\$35.00
SENIOR 9 HOLES	\$31.00	\$35.00
JUNIOR	\$27.00	\$27.00
WEEKEND (FRI-SUN, HOLIDAY)		
PRIME TIME (OPEN-12:59PM)	\$55.00	\$64.00
MIDDAY (1-3:59PM)	\$49.00	\$56.00
TWILIGHT (4PM TO CLOSE)	\$35.00	\$39.00
9 HOLES (1-3:59PM ONLY)	\$35.00	\$39.00
		PRICE
CART RENTAL		
18 HOLES		\$21.00
9 HOLES		\$16.00
18 HOLES SINGLE RIDER		\$31.00
9 HOLES SINGLE RIDER		\$21.00

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NSSRA: Northern Suburban Special Recreation Association is an extension of ten park districts, two cities and one village in the northern suburbs of Chicago that pool resources to serve adults and children with disabilities.

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

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

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



PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND APPROPRIATION ORDINANCE
JANUARY 1, 2024 TO DECEMBER 31, 2024

BOARD OF PARK COMMISSIONERS

Terry Grossberg, President
Jennifer Freeman, Vice-President
Calvin Bernstein, Commissioner
Brian Kaplan, Commissioner
Barnett Ruttenberg, Commissioner

Mari-Lynn Peters,
Treasurer

Brian Romes,
Executive Director

ORDINANCE NO. 2024-01

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024

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 **31st Day of January 2024** 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, 2024 and ending December 31, 2024

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	\$3,528,817	\$3,881,699
Contractual Services	1,375,396	1,512,936
Insurance	1,116,339	1,227,973
Materials & Supplies	288,987	317,886
Maintenance & Landscaping	138,893	152,782
Utilities	161,487	177,636
Pension	296,177	325,795
Transfers Out	<u>622,420</u>	<u>684,662</u>
Total Budgeted and Appropriated for General Fund:	<u>\$7,528,517</u>	<u>\$8,281,369</u>

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

Contractual Services	\$425,628	\$468,191
Transfer Out	<u>600,000</u>	<u>660,000</u>
Total Budgeted and Appropriated for Special Recreation Fund:	<u>\$1,025,628</u>	<u>\$1,128,191</u>

III. The amount Budgeted and
Appropriated For Recreation
Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$6,794,040	\$7,473,444
Contractual Services	1,258,536	1,384,390
Insurance	1,340,604	1,474,664
Materials & Supplies	395,448	434,993
Maintenance & Landscaping	421,050	463,155
Utilities	946,772	1,041,449
Pension Contributions	566,272	622,899
Cost of Goods Sold	65,620	72,182
Instructional Program	3,474,061	3,821,467
Capital Outlay	63,800	70,180
Transfers Out	<u>4,052,380</u>	<u>4,457,618</u>
Total Budgeted and Appropriated for The Recreation Fund:	<u>\$19,378,583</u>	<u>\$21,316,441</u>

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

Principal	\$2,375,000	\$2,612,500
Interest	986,100	1,084,710
Fees & Charges	<u>1,500</u>	<u>1,650</u>
Total Budgeted and Appropriated For the Debt Service Fund:	<u>\$3,362,600</u>	<u>\$3,698,860</u>

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

Contractual Services	\$1,786,268	\$1,964,895
Capital Outlay	<u>10,056,221</u>	<u>11,061,843</u>
Total Budgeted and Appropriated For the Capital Projects Fund:	<u>\$11,842,489</u>	<u>\$13,026,738</u>

**Total Estimated Expenditures
Budgeted (All Funds)** **\$43,137,817**

**Total Estimated Expenditures
Appropriated (All Funds)** **\$47,451,599**

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	7,528,517	8,281,369
Special Recreation Fund	1,025,628	1,128,191
Recreation Fund	19,378,583	21,316,441
Debt Service Fund	3,362,600	3,698,860
Capital Projects Fund	11,842,489	13,026,738
Total Budgeted	43,137,817	
Total Appropriated		47,451,599

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 2024 and ending the 31st day of December, 2024 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2024, 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:

\$30,812,091

- b) Estimate of cash expected to be received during the fiscal year from all sources:

\$34,087,561

- c) Estimate of expenditures contemplated for the fiscal year:

\$37,863,017

- d) Estimate of cash and short-term investments expected to be on hand at the end of the fiscal year:

\$27,036,635

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, 2024, and ending December 31, 2024, 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 31st Day of January 2024, pursuant to a roll call vote.

Roll Call Vote:

Ayes: _____

Nays: _____

Absent and Not Voting: _____

Ordinance Approved: _____

ATTEST:

Terry Grossberg
Board of Commissioners of the
Park District of Highland Park

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

SEAL

STATE OF ILLINOIS)

) SS

COUNTY OF LAKE)

CERTIFICATION

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

DO HEREBY CERTIFY, that the attached ANTICIPATED REVENUES BY SOURCE to be received by the Park District of Highland Park, Lake County, Illinois for the fiscal year beginning on the 1st day of January 2024 and ending on the 31st day of December 2024 to be as follows:

General real estate tax revenues	\$15,003,446
Personal property replacement tax revenue	183,000
Investment earnings revenue	265,000
Daily fees	2,739,057
Rental revenue	1,559,664
Program user fees	6,241,025
Merchandising retail sales revenue	134,648
Memberships revenue	1,363,871
Miscellaneous revenue	1,097,850
Debt Issuance	5,500,000
Transfers	<u>5,224,800</u>
	\$39,312,361

The above is certified this 31st day of January 2024.

Mari-Lynn Peters, Treasurer
Park District of Highland Park

ATTEST:

SEAL

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

