

NOTICE OF REGULAR MEETING

Wednesday, June 25, 2025

Regular Meeting

6:00 pm

Park District of Highland Park
Board of Park Commissioners
West Ridge Center
636 Ridge Road, Highland Park, IL 60035
No Live Stream

REGULAR MEETING AGENDA

- I. CALL TO ORDER
- II. ROLL CALL
- III. ADDITIONS TO THE AGENDA
- IV. PUBLIC COMMENT FOR ITEMS ON AGENDA
- V. ADOPTING A PROCLAMATION FOR THE DESIGNATION OF JULY AS PARKS AND RECREATION MONTH
- VI. CONSENT AGENDA
 - A. Approval of the Minutes from May 02, 2025 Finance Committee Meeting
 - B. Approval of the Minutes from May 07, 2025 Special Workshop Meeting
 - C. Approval of the Minutes from May 13, 2025 Finance Committee Meeting
 - D. Approval of the Minutes from the May 21, 2025 Annual Meeting
 - E. Approval of the Minutes from the May 21, 2025 Regular Meeting
 - F. Approval of Ordinance 2025-08- Authorizing and Providing for the Conveyance or Sale of Surplus Personal Property
 - G. Bills and Payroll in the amount of \$5,385,483.97
- VII. FINANCIAL FORECASTS TREASURER'S REPORT
- VIII. UNFINISHED BUSINESS
 - A. Presentation and Approval of the 2024 Annual Comprehensive Financial Report
 - B. Approval of the 2025 Lincoln Park Renovation Bid
 - C. Master Plan Update
- IX. NEW BUSINESS
 - A. Consideration to Approve Change Orders Authorizing Additional Architectural and Engineering Services for West Ridge Park Site Planning and Project Improvements
 - B. Parks Foundation Update
 - C. Board Committee Updates
 - D. Grant-In-Aid Annual Report
 - A. Director's Report
 - E. Board Comments
- X. OTHER BUSINESS
- XI. OPEN TO PUBLIC TO ADDRESS THE BOARD

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Board of Park Commissioners
West Ridge Center
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XII. CLOSED SESSION PURSUANT TO THE FOLLOWING SECTIONS OF THE OPEN MEETINGS

ACT: Section 2(c)1: The employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body; Section 2(c)2: Collective negotiating matters between the public body and its employees or their representatives, or deliberation concerning salary schedules for one or more classes of employees; Section 2(c)5: the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired; Section 2(c)6: the setting of a price for sale or lease of property owned by the District; Section 2(c)8: security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property; Section 2(c) 11: litigation against or on behalf of the District or where the District finds that an action is probable or imminent; Section 2(c)12: the establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self insurance pool of which the public body is a member; Section 2(c) 21: the discussion of minutes lawfully closed under the Act, whether for the purposes of approval of said minutes or for conducting the semi-annual review of the minutes as set forth in section 2.06 of the Act.; Section 2(c) 29: for discussions between internal or external auditors and the Board. Possible action by the Board on items discussed in closed session.

XIII. ACTION FROM CLOSED SESSION IF ANY

XIV. ADJOURNMENT

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



Memorandum

To: Park Board of Commissioners

From: Liz Gogola, Director of Communications and Marketing; Brian Romes, Executive Director

Date: June 25, 2025

Subject: **Adopting a Proclamation for the Designation of July as Parks and Recreation Month**

Summary

Parks and recreation are an integral part of the Highland Park community, providing critical programs for development, mental health, and physical wellness, and providing a place for children and adults to connect with nature and recreate outdoors. By proclaiming July as Parks and Recreation Month, the community and local leadership have the opportunity to officially acknowledge the importance of parks and recreation and the benefits it provides.

Recommendation

Staff recommend approval from the Park Board of Commissioners to adopt a Proclamation for the designation of July as Parks and Recreation Month.



Park District of Highland Park
DESIGNATION OF JULY AS
PARKS AND RECREATION MONTH
July 1 through July 31, 2025

- WHEREAS** parks and recreation are an integral part of communities throughout this country, including Highland Park; and
- WHEREAS** the Park District of Highland Park provides stewardship of over our community's 800 acres of open space land, 44 parks, four beaches, 39 playgrounds, 15 miles of walking and biking paths, 32 indoor/outdoor tennis courts, 25 pickleball courts, 16 basketball courts, one golf course, one driving range and mini-golf course, three off-leash dog parks, and 32 sports fields, and eleven facilities and offers over 3,500 recreational and educational programs annually.
- WHEREAS** over 90% of our residents live within a 10-minute walk of one of our community parks, a benefit only a small percentage of communities in the United States can claim,
- WHEREAS** our parks and recreational opportunities promote health and wellness, improving the physical and mental health of our residents; and
- WHEREAS** our parks and recreational opportunities promote time spent in nature, which positively impacts mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimers; and
- WHEREAS** our parks and recreational opportunities encourage physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and
- WHEREAS** the Park District of Highland Park's programming and education activities, such as out-of-school time programming, youth sports and environmental education, are critical to childhood development; and
- WHEREAS** our parks and recreational opportunities increase our community's economic prosperity through increased property values, expansion of the local tax base, increased tourism, the attraction and retention of businesses, and crime reduction; and
- WHEREAS** the Park District of Highland Park is fundamental to the environmental well-being of our community; and
- WHEREAS** our parks and recreational opportunities are essential and adaptable infrastructure that makes our community resilient in the face of natural disasters and climate change; and
- WHEREAS** our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and
- WHEREAS** the U.S. House of Representatives has designated July as Parks and Recreation Month; and
- WHEREAS** Highland Park recognizes the benefits derived from parks and recreation resources.

NOW THEREFORE, BE IT RESOLVED BY the Park Board of Commissioners that July is recognized as Parks and Recreation Month in Highland Park.

Adopted this 25th day of June 2025.

President, Board of Park Commissioner

ATTEST:

Secretary, Board of Park Commissioners

**MINUTES OF A THE FINANCE COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON MAY 02, 2025, 8:05 AM.**

Commissioner Ruttenberg and Vice President Freeman participated by electronic means.

Present: Commissioner Grossberg, Commissioner Labrador, President Bernstein

Absent: None

Also, Present: Executive Director Romes; Director Peters, Director Smith, Director Voss, Director Gogola, Assistant Director Acevedo, Assistant Director Soto, Manager Ochs, Coordinator Hejnowski

Guest Speaker: None

Additions to the Agenda

None.

Wireless Access Point Purchase

Director Smith reported that there is \$45,000 budgeted in capital funds to replace the wireless access point equipment purchase. Information Technology (IT) equipment is exempt from bidding. Staff would like to purchase replacement equipment from L6 Technology. They are a trusted vendor, and the Park District has worked with them in the past. The cost to replace the wireless access point equipment from L6 Technology is \$50,107.

It was the recommendation of the Finance Committee to request approval at the May 07, 2025 Workshop Meeting of the Park Board of Commissioners.

Club Pickle and Padel Project Update

Manager Liewehr provided a programming and operations update. She reported that there will be two membership options available at Club Pickle and Padel, Standard or Premier. She compared the membership benefits and costs. Memberships, leagues, and program enrollments will be available through the Club Pickle and Padel App. Currently, the app is available for Deer Creek Racquet Club members, Recreation Center of Highland Park members and drop in pickleball users, and Danny Cunniff outdoor court users. The District is offering a discounted sneak peek promotion for CPP memberships and summer leagues and programs. 283 memberships have been sold and 214 adults registered for summer leagues. The app will be available to the general public later this month.

She compared court fees for pickleball courts at CPP, padel courts at CPP, and the outdoor courts at Danny Cunniff Park.

Permanent court time, up to 2 hours per day, will be available at Club Pickle and Padel from September 02, 2025 – May 22, 2026. Two options will be available: this mimics the Deer Creek Racquet Club permanent court time model.

She reviewed Fall 2025 programming and open play options at Club Pickle and Padel.

Lastly, she compared Fall 2025 budgeted revenues and expenses with estimated revenues and expenses for Club Pickle and Padel. The estimated revenues and expenses were modeled after Deer Creek Racquet Club.

Director Smith provided a construction project update. He provided a summary of the budget vs the project change orders for Club Pickle and Padel.

Commissioner Labrador left the meeting at 9:04 a.m.

2025 Pickleball Court Divider and Enclosure System Purchase and Installation Bid Results

Director Smith reported that the Park District received two (2) bids. Both came in significantly over budget. Staff recommend rejecting both bids and rebidding strictly for installation. Additionally, staff are recommending purchasing the court dividers and enclosure system through Sole Source. He reviewed the allocated budget with the sole Source purchase costs.

It was the recommendation of the Finance Committee to reject both bids and request approval from the Park Board of Commissioners at the May 07, 2025 Workshop Meeting to authorize the Executive Director to enter into a Sole Source purchase agreement.

Natural Gas Service Update

Director Peters reported that on April 23, 2025, the Park Board of Commissioners approved Resolution #2025-03 authorizing a contract with the lowest-cost natural gas provider. The Park District received bids via AUS Energy (Alternative Utility Services, Inc.) for natural gas rates for the entire District (11 meters in total). While open to bid, the current West Ridge Center did not receive one, due to the unknown closing date of that facility and the new Dome did not receive one as there is not yet 9 months of data associated with that new meter.

The lowest bid for the nine smaller usage meters was from Interstate Gas Supply, LLC (IGS) via AUS Energy at .475 cents per therm. IGS is the current provider for these facilities through July of 2028. Per the Board Approved Resolution 2025-03, the acceptance of this bid was executed by Executive Director Rome for these 9 meters for the term of August 2025 through July 2028. To note, AUS Energy receives compensation from the natural gas supplier, and no AUS Energy representative is employed by North Shore Gas.

Under the Park District's current natural gas contract for these meters, the average year-round rate is .6150 cents per therm for the smaller facilities and .5769 cents per therm for the two larger facilities. The new contract for the smaller facilities will provide a decrease in cost of .1400 per therm, except for Fink maintenance garage and the Recreation Center (where a variable price is being used which is currently .40769 cents per therm). The new contracts for the two larger facilities will provide a decrease in cost of .1599 cents per therm.

Based upon 2024 weather conditions, this new contract for the smaller facilities will decrease the annual natural gas cost of the small meter facilities by ~23% or \$13,732.45 in total over each 12-month period of the three-year contract. The two larger facilities will decrease the annual natural gas cost of HCAP and CIA by ~38% or \$21,205.62 in total over each 12-month period of the three-year contract.

Finance Committee Meeting Minutes

May 02, 2025

It was the consensus of the Finance Committee to place the Interstate Gas Supply, LLC Large Commercial Gas Sales Agreement for Natural Gas bid via Alternative Utility Services, Inc. (AUS Energy) and the Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement for Natural Gas bid via Alternative Utility Services, Inc. (AUS Energy) for approval at the May 07, 2025 Workshop Meeting of the Park Board.

Other Business

None.

Open to the Public to Address the Board

None.

Closed Session

A motion was made by Commissioner Grossberg, seconded by President Bernstein to go into closed session pursuant to Section 2(c)5: the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired.

Roll Call:

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

Nay: None

Absent: Commissioner Labrador

Abstain: None

Motion Carried

The meeting adjourned into Closed Session at 9:28 a.m.

The meeting was reconvened into Open Session at 10:06 a.m.

Action from Closed Session if Any

President Bernstein reported that no action was taken.

Adjournment

A motion was made by Commissioner Grossberg and seconded by President Bernstein and approved by a unanimous vote. The Finance Committee Meeting adjourned at 10:06 a.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF SPECIAL WORKSHOP MEETING
MAY 07, 2025**

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

ROLL CALL

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

Absent: Commissioner Labrador

Staff Present: Executive Director Romes; Deputy Director Carr; Director Smith; Director Voss; Director Peters; Director Hall; Assistant Director Soto

Guest Speakers: None

ADDITIONS TO THE AGENDA

None

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

None.

CONSENT AGENDA

A motion was made by Commissioner Ruttenberg, seconded by Commissioner Grossberg to reject the 2025 Pickleball Court Divider and Enclosure System Purchase and Installation Bids, to ratify the 2024 Club Pickel and Padel Change Order No. 9, to approve Resolution 2025-07 Authorizing a Sole Source Contract for Procurement of InfinityGlass Pickleball Court Divider and Enclosure System, to approve the Interstate Gas Supply, LLC Commercial Gas Sales Agreement for Natural Gas bid via Alternative Utility Services, Inc. (AUS Energy), to approve the Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement for Natural Gas bid via Alternative Utility Services, Inc. (AUS Energy), to approve the Wireless Access Point Agreement, to approve the Settlement Agreement with I.B. Storey.

Roll Call:

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

Nay: None

Absent: Commissioner Labrador

Abstain: None

Motion Carried

ADOPTION OF THE BEACH AND BOATING SAFETY WEEK PROCLAMATION

Executive Director Romes reported that the Park District of Highland Park manages four (4) lakefront properties including Rosewood Beach as our dedicated swimming beach, and Park Avenue Boating Facility, as our dedicated recreational boating facility. With the summer swimming and boating season beginning Memorial Day Weekend, the Park District, along with

the City of Highland Park, wishes to approve the following Beach and Boating Safety Week Proclamation drawing attention to beach safety practices all summer.

Executive Director Romes read aloud the Beach and Boating Safety Week Proclamation.

A motion was made by Commissioner Ruttenberg, seconded by Vice President Freeman to adopt the Beach and Boating Safety Week Proclamation declaring May 17 – 23, 2025 as Highland Park Beach and Boating Safety Week.

Roll Call:

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

Nay: None

Absent: Commissioner Labrador

Abstain: None

Motion Carried

APPROVAL OF RESOLUTION 2025-06 A DECLARATION HONORING BRIAN KAPLAN FOR HIS CONTRIBUTIONS TO THE PARK DISTRICT OF HIGHLAND PARK WHILE SERVING AS A PARK BOARD COMMISSIONER FROM MAY 2011 THROUGH JUNE 2024

Executive Director Romes read aloud the Resolution 2025-06.

A motion was made by Commissioner Grossberg, seconded by Commissioner Ruttenberg to approve Resolution 2025-06 A Declaration Honoring Brian Kaplan for his Contributions to the Park District of Highland Park While Serving as a Park Board Commissioner from May 2011 through June 2024.

Roll Call:

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

Nay: None

Absent: Commissioner Labrador

Abstain: None

Motion Carried

President Bernstein commended Brian Kaplan, the Park District baseball program is in a much better place because of his years of service and dedication to athletics and youth programming.

APPROVAL OF RESOLUTION 2025-05 A DECLARATION HONORING BARNETT RUTTENBERG FOR HIS CONTRIBUTIONS TO THE PARK DISTRICT OF HIGHLAND PARK WHILE SERVING AS A PARK BOARD COMMISSIONER FROM MAY 2013 THROUGH MAY 2025

Executive Director Romes read aloud the Resolution 2025-05.

Special Workshop Meeting Minutes
May 07, 2025

A motion was made by Commissioner Grossberg, seconded by Vice President Freeman to approve Resolution 2025-05 – A Declaration Honoring Barnett Ruttenberg for his Contributions to the Park District of Highland Park While Serving as a Park Board Commissioner from May 2013 through May 2025.

Roll Call:

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

Nay: None

Absent: Commissioner Labrador

Abstain: None

Motion Carried

President Bernstein commended Commissioner Ruttenberg, he always took on tough challenges and gave sage advice. Rosewood Beach would not be an award-winning facility without Commissioner Ruttenberg.

APPROVAL OF RESOLUTION 2025-04 A DECLARATION HONORING CAL BERNSTEIN FOR HIS CONTRIBUTIONS TO THE PARK DISTRICT OF HIGHLAND PARK WHILE SERVING AS A PARK BOARD COMMISSIONER FROM MAY 2007 THROUGH MAY 2025

Executive Director Romes read aloud the Resolution 2025-04.

A motion was made by Commissioner Ruttenberg, seconded by Commissioner Grossberg to approve Resolution 2025-04 – A Declaration Honoring Calvin Bernstein for his Contributions to the Park District of Highland Park While Serving as a Park Board Commissioner from May 2007 through May 2025.

Vice President Freeman thanked Commissioner Ruttenberg and President Bernstein for their dedication and years of service. Their knowledge will be missed.

Commissioner Ruttenberg reported that was an honor serving as a Park Board Commissioner. He welcomed Commissioner Elects, Steve Greenberg, and Josie Beck. He thanked former Executive Director, Liza McElroy and former Deputy Director, Kathy Donahue, for their mentorship and guidance during his tenure.

Commissioner Grossberg commended Commissioner Ruttenberg for the knowledge he brought. He cherished the friendships he developed with retired Commissioner Brian Kaplan and Commissioner Bernstein. He commended their dedication and applauded them on their accomplishments.

President Bernstein reported that his Board has led the District better than it was found. The overarching goal was to make Highland Park a better place. This board accomplished that, and he is proud to have served and call his fellow Commissioners friends.

Brian Kaplan reported he had no idea what he signed up for, but it was a great run for thirteen years. He is most proud of the Recreation Center and Sunset Valley Golf Club renovations.

Roll Call:

Special Workshop Meeting Minutes
May 07, 2025

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

Nay: None

Absent: Commissioner Labrador

Abstain: None

Motion Carried

REVIEW OF VOUCHERS

Commissioner Ruttenberg reported that he reviewed the vouchers and found no discrepancies.

OTHER BUSINESS

None.

OPEN TO THE PUBLIC TO ADDRESS THE BOARD

None.

ADJOURNMENT

A motion was made by Commissioner Ruttenberg and seconded by Commissioner Grossberg and approved by a unanimous vote. The Board Meeting adjourned at 6:54 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**MINUTES OF A THE FINANCE COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON MAY 13, 2025, 8:03 AM.**

Commissioner Ruttenberg and Vice President Freeman participated by electronic means.

Present: Commissioner Labrador, President Bernstein

Absent: None

Also, Present: Executive Director Romes; Deputy Director Carr; Director Smith, Director Gogola, Assistant Director Acevedo, Assistant Director Soto, Manager Baczek, Coordinator Hejnowski

Guest Speaker: None

Additions to the Agenda

Staff requested to add the New Recreation Facility at West Ridge Park Change Order #1 to Other Business.

New Recreation Facility at West Ridge Park Change Order #1

Director Smith reported that construction of the new recreation facility at West Ridge Park is underway. The foundations and piers for the building are nearly complete. During excavation, soil testing was completed, and it was recommended to install waterproofing and additional drainage to avoid pooling in the gymnastics foam pit. This change order is a result of unforeseen conditions. While soil testing was completed prior to the project to inform design, the sample cores taken at that time did not exhibit the conditions found during excavation. While requiring Park Board of Commissioners' approval, the work proceeded as otherwise would have impacted the project timeline.

The total change to the contract for this work is \$88,749. The Park District has \$509,713 budgeted for owner's contingency.

Staff recommended placing the change order on the consent agenda at the May 21, 2025 Regular Meeting of the Park Board.

The Finance Committee supports staff's recommendations.

May Bid Results

a. 2025 Larry Fink Park Batting Cage

Director Smith reported that the Park District received one sealed bid for materials and labor to complete the 2025 Larry Fink Park Batting Cage. Work is scheduled to occur in August 2025. The low bidder was Midwest Field Solutions. There is \$25,000 budgeted in the capital fund for this project. The Park District received a little over \$55,000 in donations for this project. Between budgeted funds and donations, the project is \$6,454 under budget.

Staff recommended placing the base bid from Midwest Field Solutions on the consent agenda at the May 21, 2025 Regular Meeting of the Park Board.

The Finance Committee supports staff's recommendations.

b. Recreation Center of Highland Park Landscape Installation bid

Director Smith reported that the Park District received six sealed bids for materials and labor to complete the 2025 Recreation Center of Highland Park Parking Lot Landscape Installation. Work is scheduled to occur in May 2025.

On April 23, 2025, the Park Board of Commissioners awarded a contract to Autus Group, LLC dba Property First. This contractor has since informed the Park District they will not proceed with the project. Staff have confirmed the second lowest bidder, Langton Group, can perform the work. The Langdon Group had favorable references, and the Park District has worked with this contractor.

There is \$80,000 budgeted in the capital fund for this project. The base bid from Langton Group is \$42,517. The Plant purchase estimate is an additional \$42,000, putting the project \$4,517 over budget.

Staff recommended placing the base bid from Langton Group on the consent agenda at the May 21, 2025 Regular Meeting of the Park Board.

The Finance Committee supports staff's recommendations.

Other Business

None.

Open to the Public to Address the Board

None.

Closed Session

A motion was made by Commissioner Labrador, seconded by Commissioner Ruttenberg to go into closed session pursuant to Section 2(c)1: The employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body; Section 2(c)5: the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired; Section 2(c)6: the setting of a price for sale or lease of property owned by the District;

Roll Call:

Aye: Commissioner Labrador, Commissioner Ruttenberg, Vice President Freeman, and President Bernstein

Nay: None

Absent: None

Finance Committee Meeting Minutes

April 15, 2025

Abstain: None

Motion Carried

The meeting adjourned into Closed Session at 8:17 a.m.

The meeting was reconvened into Open Session at 9:23 a.m.

Action from Closed Session if Any

President Bernstein reported that no action was taken.

Adjournment

A motion was made by Commissioner Labrador and seconded by President Bernstein and approved by a unanimous vote. The Finance Committee Meeting adjourned at 9:24 a.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF ANNUAL MEETING
MAY 21, 2025**

The meeting was called to order at 6:04 p.m. Vice President Freeman.

ROLL CALL

Present: Commissioner Labrador, Commissioner Grossberg, Vice President Freeman

Absent: None

Staff Present: Executive Director Romes; Director Smith; Director Peters; Director Voss; Director Gogola; Director Baird; Assistant Director Reyes; Assistant Director Acevedo; General Manager Ochs; Manager Sassorossi; Manager Good; Coordinator Hejnowski

Guest Speakers: None

OATH OF OFFICE

Executive Director Romes conducted the Oath of Office for Highland Park resident, Josie Beck.

Executive Director Romes asked Josie Beck, to raise her right hand and to solemnly swear or affirm, that she will support the Constitution of the United States, and the Constitution of the State of Illinois, and that she will faithfully discharge the duties of the Office of Park District Commissioner according to the best of her abilities.

Executive Director Romes congratulated Commissioner Beck.

Executive Director Romes conducted the Oath of Office for Highland Park resident, Steve Greenberg.

Executive Director Romes asked Steve Greenberg, to raise his right hand and to solemnly swear or affirm, that he will support the Constitution of the United States, and the Constitution of the State of Illinois, and that he will faithfully discharge the duties of the Office of Park District Commissioner according to the best of his abilities.

Executive Director Romes congratulated Commissioner Greenberg.

Executive Director Romes conducted the Oath of Office for Highland Park resident, Rafael Labrador.

Executive Director Romes asked Commissioner Re-Elect, Rafael Labrador, to raise his right hand and to solemnly swear or affirm, that he will support the Constitution of the United States, and the Constitution of the State of Illinois, and that he will faithfully discharge the duties of the Office of Park District Commissioner according to the best of his abilities.

Executive Director Romes congratulated Commissioner Labrador.

Commissioner Greenberg, Commissioner Beck, and Commissioner Labrador thanked their families for their support.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Commissioner Grossberg, Vice President Freeman

Nay: None

Absent: None

Abstain: None

Motion Carried

ELECTION OF OFFICERS

A. President

Executive Director Romes opened the floor for nominations for the office of President of the Board of Park Commissioners.

Vice President Freeman nominated Commissioner Grossberg for the office of President of the Board of Park Commissioners. A motion was made by Vice President Freeman and seconded by Commissioner Labrador to close the floor for nominations for President of the Park Board.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

A motion was made by Vice President Freeman and seconded by Commissioner Labrador to elect Commissioner Grossberg to the office of President of the Board of Park Commissioners.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

B. Vice President

President Grossberg opened the floor for nominations for the office of Vice President of the Board of Park Commissioners.

President Grossberg nominated Commissioner Freeman for the office of Vice President of the Board of Park Commissioners. A motion was made by Commissioner Beck and seconded by Commissioner Greenberg to close the floor for nominations for Vice President of the Park Board.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

A motion was made by Commissioner Greenberg and seconded by Commissioner Labrador to re-elect Commissioner Freeman to the office of Vice President of the Board of Park Commissioners.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

APPOINTMENTS

A. Secretary/Executive Director – Brian Romes

A motion was made by Commissioner Beck and seconded by Commissioner Greenberg to appoint Brian Romes to the office of Secretary/Executive Director.

Annual Meeting Minutes
May 21, 2025

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

B. Assistant Secretary – Roxanne Hejnowski

A motion was made by Commissioner Labrador and seconded by Vice President Freeman to appoint Roxanne Hejnowski as the Assistant Secretary acting under the general supervisor of the Secretary/Executive Director to the office of Assistant Secretary.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

C. Treasurer – Mari-Lynn Peters

A motion was made by Commissioner Greenberg and seconded by Vice President Freeman to appoint Mari-Lynn Peters to the office of Treasurer.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

D. IMRF Authorized Agent – Laurel Hall

A motion was made by Commissioner Beck and seconded by Vice President Freeman to appoint Laurel Hall as the IMRF Authorized Agent.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

E. Freedom of Information Act (FOIA) Officers - Brian Romes, Laurel Hall, Roxanne Hejnowski

A motion was made by Commissioner Labrador and seconded by Commissioner Beck to appoint Brian Romes, Laurel Hall, and Roxanne Hejnowski as the Freedom of information Act (FOIA) Officers.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

F. Open Meetings Act (OMA) Officers - Brian Romes, Roxanne Hejnowski

A motion was made by Commissioner Greenberg and seconded by Commissioner Labrador to appoint Brian Romes and Roxanne Hejnowski as the Open Meetings Act (OMA) Officers.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

G. Americans With Disabilities Act (ADA) Coordinator - Brian Romes

A motion was made by Commissioner Labrador and seconded by Vice President Freeman to appoint Brian Romes as the Americans with Disabilities Act (ADA) Coordinator.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

H. Auditor – Sikich, LLP

A motion was made by Commissioner Greenberg and seconded by Commissioner Labrador to appoint Sikich, LLP as the auditor for the Park District of Highland Park.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

I. Attorney – Ancel Glink

A motion was made by Commissioner Labrador and seconded by Vice President Freeman to appoint Ancel Glink as the attorney for the Park District of Highland Park.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

COMMITTEE CHAIRS

President Grossberg reported that the Park Board currently has the following Board Committees, Finance, Master Planning, Facility and Recreation, Lakefront, Parks, and Natural Areas and Policy. Per Park District policy #2.06, the President of the Board appoints Committee Chairs. The established Board Committee Chairs shall advise the Board on matters presented at the Board Committee Meetings.

The Finance Committee meets monthly to review district-wide finances related to operations, capital, investments, and debt. Commissioner Labrador will chair the Committee and Commissioner Greenberg and Vice President Freeman will serve on the Committee.

The Master Planning Committee meets as needed, to steer the Development of the Updated 10-Year Master Plan (GreenPrint). President Grossberg will chair the Committee and Commissioner Labrador and Vice President Freeman will serve on the Committee.

The Facility and Recreation Committee meets as needed, to review facility construction and renovation projects, facility infrastructure, recreation services, community engagement, marketing, and sponsorship. Vice President Freeman will chair the Committee and Commissioner Beck and Commissioner Labrador will serve on the Committee.

The Lakefront, Parks and Natural Areas Committee meets as needed to review Lakefront, Parks and Natural Areas construction and renovation projects and facility infrastructure. Commissioner Greenberg will chair the Committee and Commissioner Beck and President Grossberg will serve on the Committee.

The Policy Committee meets as needed. To review district-wide policy and ordinance, intergovernmental agreements, and strategic planning. Commissioner Beck will chair the Committee and Commissioner Greenberg and Vice President Freeman will serve on the Committee.

Lastly, President Grossberg reported that he would like to see which board members are interested in serving as liaisons for the Parks Foundation and the Human Relations Advisory Group.

The Parks Foundation meets monthly review resources and fundraising opportunities so everyone in our community has access to the world-class Park District programs and facilities that enhance community life in Highland Park. Commissioner Beck will serve as the liaison.

The Human Relations Advisory Group meets as needed to develop recommendations related to developing effective solutions to social problems and opportunities related to equality and social justice. The Park Board President will assign a liaison.

OPEN TO PUBLIC TO ADDRESS THE BOARD

Council Member Yumi Ross

1707 Saint Johns Ave, Highland Park

She announced that following the municipal elections, Mayor Rotering reassigned liaison positions as she has done every two years in the past. So, I received new assignments as did all my colleagues which are effective immediately. Andres Tapia has been assigned as the new liaison. She thanked the Park Board of Commissioners and Executive Director Romes for making it a wonderful experience. I genuinely enjoyed your meetings, always interesting, and the warmth and collegiality.

David Sogin

1092 Wade, Highland Park

He thanked the Park District for the completion of installation of the sand ramp at Park Avenue Beach. The sand ramp has been traditionally used to hand move boats into the water; not to be mistaken with the concrete ramp. Frequently in years past sand would get washed away and the ramp would no longer be functional. David and his wife worked with Park District staff to write and submit a grant for a new sand ramp. The Park District's grant application was selected. Highland Park has a tremendous number of very talented, creative, and resourceful people willing to volunteer their expertise to work with staff for these kinds of problems, and he feels this was a real success.

Elle and Lily Ross

2744 Sheridan Rd, Highland Park

Elle is here this evening because her soccer practice was canceled for the fourth time out of eight practices at Olson Park. One of her practices was moved to Edgewood Middle School. The school was so cramped that the team had to skip scrimmages.

Lily mentioned there are 642 kids associated with the league they play in. When practices get canceled because of drainage issues at Olson Park, we are letting down 642 kids. Please consider fixing this drainage issue.

ADJOURNMENT

A motion was made by Commissioner Labrador and seconded by Commissioner Beck and approved by a unanimous vote. The Annual Meeting adjourned at 6:29p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF REGULAR MEETING
MAY 21, 2025**

The meeting was called to order at 6:32 p.m. President Grossberg.

ROLL CALL

Present: Commissioner Grenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Absent: None

Staff Present: Executive Director Romes; Director Smith; Director Voss; Director Peters; Director Gogola; Director Barid, Director Ochs; Assistant Director Soto; Manager Schwartz, Manager DiTomasso, Manager Sangern, Manager Nichols, Supervisor Marchetto, Coordinator Hejnowski

Guest Speakers: None

ADDITIONS TO THE AGENDA

None.

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

None.

RESOLUTION 2025-08 – HONORING AND RECOGNIZING JODI DITOMASSO

Executive Director Romes reported that on April 22, 2025, an incident occurred at the Recreation Center of Highland Park where during a fitness class a member collapsed. Our Staff who is trained is certified in CPR and AED, swiftly responded by enacting park district emergency action protocols. Fitness Manager, Jodi DiTomasso, assessed that this patron was unresponsive, and courageously began performing CPR. With help from another patron and eventually the paramedics, their efforts ultimately resulted in restoring this member breathing and saving their life.

While we know it takes all present team members to cooperate in an emergency situation, tonight the Park Board has invited Jodi DiTomasso to formally acknowledge her bravery in performing CPR, and express gratitude for her extraordinary service to this patron, and the community.

Executive Director Romes invited Jodi DiTomasso to podium as President Grossberg read the Resolution.

President Grossberg read the resolution.

A motion was made by Commissioner Labrador and seconded by Commissioner Beck to approve Resolution 2025-08 Honoring and Recognizing Jodi DiTomasso.

Regular Meeting Minutes
May 21, 2025

Manager DiTomaso thanked the board and staff and recognized team members and patrons who swiftly responded and supported her through the Park District's emergency action protocols.

The Park Board of Commissioners commended Jodi for her bravery and swift actions, each provided a heartfelt speech.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

CONSENT AGENDA

A motion was made by Commissioner Labrador, seconded by Commissioner Greenberg to approve the Minutes from April 02, 2025 Master Planning Committee Meeting, Minutes from April 03, 2025 Finance Committee Meeting, Minutes from April 09, 2025 Workshop Meeting, Minutes from April 15, 2025 Finance Committee Meeting, Minutes from April 23, 2025 Policy Committee Meeting, Minutes from the April 23, 2025 Regular Meeting, Minutes from the April 24, 2025 Master Planning Committee Meeting, the 2025 Larry Fink Park Batting Cage, the 2025 Recreation Center of Highland Park Parking Lot Landscape Installation, Ordinance 2025-07- Authorizing and Providing for the Conveyance or Sale of Surplus Personal Property, Ratification of PCCO #8: Waterproofing/Drainage at Pits in Gymnasium, New Recreation Facility at West Ridge Park, and Bills and Payroll in the amount of \$2,605,660.83

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

FINANCIAL FORECASTS AND TREASURER'S REPORT

Operations (General and Recreation Funds) Budget vs. Actual

Director Peters shared the end-of-year projections and actual figures as of April 30, 2025. She is pleased to report that Actual Revenues exceeded budgeted revenues by almost \$1 million, giving the Park District a \$1.8 million surplus.

Conclusion

The following Park District programs and facilities are performing better than budget: interest income has a \$383,000 surplus. Dance has exceeded the budget by \$27,000; skating school exceeded the budget by \$29,000; tennis has exceeded the budget by \$49,000; golf has exceeded the budget by \$80,000; and early childhood enrichment programs have exceeded the budget by \$182,000.

UNFINISHED BUSINESS

A. Master Plan Update

Executive Director Romes reported that the District is currently in the engagement phase of this three-phased approach to updating the Masterplan: 1.) engagement 2.) analysis 3.) planning. The Lakota Group has been hosting focus groups to gather insight from sister government agencies. The new GreenPrint Master Plan will create a visionary roadmap for the future, building upon the success of the previous plan while incorporating new insights, priorities, and emerging resident needs. The Lakota Group has been hosting community focus groups and taking public input online and at predetermined special events. A statistically valid survey was released to community members that represents the demographics this month. A separate survey will be released to the entire community in June.

B. Construction Project Updates

a. New Facility and Site Improvements at West Ridge Park

Manager Schwartz shared images of construction progress and provided a financial update, comparing budgeted vs. actual project expenses. Project is on track to be completed Spring 2026.

b. Club Pickle and Padel Facility project

Director Smith shared a video of the dome inflation process. He shared aerial images of the site once the dome was fully inflated and images of the interior including the courts being colored and lobby construction. He provided a financial update, comparing budgeted vs. actual project expenses. Financials are reviewed in detail at the Finance Committee Meetings.

c. Park Avenue South Boat Storage Restoration project

Director Smith shared aerial images of the south beach storage area to identify where the sheet piles were driven, allowing the lot to be extended. He shared pre, mid, and post construction images of the site. Staff are bidding out asphalt work to complete the storage pad.

d. Sunset Woods Park Improvements project

Manager Kutscheid provided a recap of the project scope, which includes the development of a multi-use sports court, a table tennis gaming area, a skate and wheel-friendly plaza, and a native planting area. The Open Space Lands Acquisition and Development Grant from the Illinois Department of Natural Resource fully funded this project. A ribbon cutting ceremony will be held on June 21.

e. Old Elm & Port Clinton Playground Renovation projects

Manager Kutscheid reported that the playground at Old Elm Park will be open for play next week. He shared images of the new play structures. As for Port Clinton Park, grading, curbing,

and the pour in place surface are complete. He shared images of the new play structures. Lastly, he compared budget vs. actual project expenses for both playgrounds.

f. Larry Fink Park Tot Lot Renovation project

Manager Kutscheid shared images of the new play structures. Concrete for the pathways will be poured tomorrow. Lastly, he compared budgeted vs. actual project expenses.

NEW BUSINESS

A. Consideration to Approve New Restaurant License Agreement Sunset Valley Golf Club

Director Ochs reported that the Park District of Highland Park has terminated the restaurant license agreement with Madden Restaurant Concepts, LLC, effective at the close of business on May 21, 2025, at Sunset Valley Golf Club. The Park District now seeks to partner with Catering with Relish, Inc, doing business as (DBA) Relish Catering Kitchen—a catering group that aligns with the Park District's core values of being welcoming, caring, and extraordinary.

Relish Catering Kitchen brings relevant experience in golf course food and beverage operations, currently managing services at Palatine Hills Golf Course and serving as the exclusive caterer at Independence Grove in Libertyville, IL. The Park District has previously worked with Relish Catering Kitchen, most recently during the Park Pursuit event.

Park District staff negotiated an annual license fee of \$25,000 with Relish Catering Kitchen for the remainder of 2025. The fee will be paid monthly, beginning at the end of June and continuing over the next seven months, as outlined in the agreement. In the fall, staff will collaborate with Relish Catering Kitchen to negotiate a long-term Restaurant License Agreement, which will be presented to the Park Board at the end of the season.

A motion was made by Vice President Freeman and seconded by Commissioner Beck authorizing the Executive Director to enter into an agreement with Catering with Relish, Inc, DBA Relish Catering Kitchen, effective May 22, 2025, through December 31, 2025.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

B. Parks Foundation

Voting members for the Parks Foundation and the Parks Foundation's Auxiliary Board were determined last night. Enrollment is low for the Smash For Charity Pickleball Tournament. The Foundation is trying to determine better dates to host in 2026. The 2024 event was in September, and this year the event is in June.

C. Board Committee Updates

Several of the consent agenda items were presented at the May 02 and May 13 Finance Committee Meetings.

D. Recreation Programming Annual Report

Manager Nichols reported that the recreation department consists of early childhood enrichment, youth enrichment, cultural arts and dance, camps, and special events.

She compared 2024 and 2025 year-to-date actual revenues and expenses and enrollment figures for early childhood enrichment. She is pleased to report we are on track to surpass 2024 revenues and enrollments.

She compared 2024 and 2025 year-to-date actual revenues and expenses and enrollment figures for cultural arts programming (dance, music, performing arts, and visual arts).

She compared 2024 and 2025 year-to-date actual revenues and expenses and enrollment figures for special events. She compared 2024 and 2025 year-to-date enrollment figures for free community events.

She compared 2024 and 2025 year-to-date actual revenues and expenses and enrollment figures for camps. She is pleased to report we are on track to surpass 2024 revenues and enrollments; this is thanks to the variety of camps.

Lastly, she provided an update about the Independence Day Celebrations.

E. Directors Report

Executive Director Romes reported that staff would like to reschedule the Park Avenue Ribbon Cutting Ceremony to Tuesday, June 10 at 5:00 p.m.

He shared the Memorial Day Facility Hours.

He shared upcoming special events, including the Live at Sunset kicks off in June with special performances on June 6 and 13 from 5:00 – 8:00 p.m. at Sunset Valley Golf Club, the Highland Park Golf Learning Center is hosting a totally tubular fun in *Fore-ever 80s* Mini Golf Theme Night on Friday June 6 from 7:00 – 9:00 p.m. at River's Edge Mini Golf, the District is teaming up with Highland Park

Police Department to help bait and reel in your biggest catch at the Cops and Bobbers Fishing Event on Saturday, June 7 from 9:00 – 11:00 a.m. at the Preserve.

F. Board Comments

None.

OTHER BUSINESS

Executive Director Romes asked Director Voss to provide an update on the bluff grading and tree removal project at Millard Park and Beach. He shared images from 2023 of the top of the bluff prior to the grading. He shared images of the bluff after the grading. Later that fall, native seeds, and trees were planted. It takes about 3 years for native seeds to grow fully. Sections of temporary fencing have recently been removed, opening up more areas. Portions of the site are still temporarily fenced off to protect plantings.

OPEN TO PUBLIC TO ADDRESS THE BOARD

None.

CLOSED SESSION

A motion was made by Commissioner Labrador, seconded by Commissioner Beck to go into closed session pursuant to Section 2(c)5: the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired.

Roll Call:

Aye: Commissioner Greenberg, Commissioner Beck, Commissioner Labrador, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

The meeting adjourned into Closed Session at 8:14 p.m.

The meeting was reconvened into Open Session at 9:01 p.m.

ADJOURNMENT

A motion was made by Commissioner Beck and seconded by Vice President Freeman and approved by a unanimous vote. The Board Meeting adjourned at 9:02 p.m.

Respectfully submitted,

Regular Meeting Minutes
May 21, 2025

Roxanne Hejnowski, Assistant Secretary



Memorandum

To: Park Board of Commissioners

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

Date: June 25, 2025

Subject: **Approval of Ordinance 2025-08: Authorizing and Providing for the Conveyance or Sale of Surplus Personal Property**

Summary

Pursuant to 70 ILCS 1205/8-22 the Park District of Highland Park disposes of property it deems to be of no use to the Agency. With each item disposed of, the District will determine which method of disposal is in its best interests. As indicated in the ordinance, this could be through sale to the highest bidder, trade-in, or donation. Most of the property has some value, although in most cases it is minimal. If the property cannot be sold or donated, the District will dispose of it in the most economical method possible. Also, pursuant to 70 ILCS 1205/8-22 the District must pass the attached ordinance by approval of at least three-fifths of the Park Board.

Recommendation

Staff recommend approval from the Park Board of Commissioners of Ordinance 2025-08: Authorizing and Providing for the Conveyance or Sale of Surplus Personal Property, so that the Park District of Highland Park can dispose of surplus property as indicated in Addendum 1 of the Ordinance.

**PARK DISTRICT OF HIGHLAND PARK
ORDINANCE #2025-08**

**AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE CONVEYANCE OR
SALE OF SURPLUS PERSONAL PROPERTY OF THE PARK DISTRICT OF
HIGHLAND PARK
LAKE COUNTY, ILLINOIS**

WHEREAS, the Park District of Highland Park, Lake County, Illinois ("Park District") owns personal property as described in Addendum A. hereinafter known as the "Property," and

WHEREAS, pursuant to Section 8-22 of the Park District Code (70 ILCS 1205/8-22)("Code"), the Park District is authorized to sell, convey or donate any personal property that in the opinion of three-fifths of the members of the Board of Park Commissioners then holding office is no longer necessary, useful to, or for the best interests of the Park District; and

WHEREAS, the Board of Park Commissioners ("Board") has reviewed a staff report finding that the Property is no longer useful to the Park District and recommending its sale, donation or disposal and the Board concurs with that recommendation.

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. The Board finds that all of the recitals contained in the preamble to this Ordinance are true and correct and does hereby incorporate them into this Ordinance by this reference.

Section 2. The Board finds that the Property is no longer necessary and useful to the Park District and declares it to be for the best interests of the Park District and its residents to dispose of the Property in the following manner:

Sell the Property to the highest bidder

or

Trade-In the Property

or

Donate the Property to such person or entity that will make use of the equipment.

or

Dispose of the Property if the District is unable to sell or donate identified equipment.

Section 3. The seller, Park District of Highland Park, hereby expressly disclaims all warranties, either expressed or implied, including any implied warranty of merchantability or fitness for a particular purpose. The Park District of Highland Park neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of said items.

The buyer agrees to purchase said items in an “**as is**” condition with all faults. The buyer understands that the seller does not expressly or implicitly warrant that the said items meet or comply with any applicable safety standards (examples: ASTM, OSHA, CPSC). The buyer is solely responsible for determining that the said items are appropriate for any and all particular uses.

The buyer further agrees to indemnify, hold harmless and defend the Park District of Highland Park and its officers, agents and employees from any and all claims resulting from injuries, damages and losses arising out of, connected with, or in any other way associated with the use of said items.

Section 4. The Board authorizes and directs the Executive Director take such action necessary to sell, donate or dispose of the Property as herein authorized.

Section 5. This ordinance shall be in full force and effect from and after its adoption as provided by law.

Adopted this 25th day of June 2025.

Ayes: _____

Nays: _____

Absent: _____

President, Board of Park Commissioners
Park District of Highland Park

ATTEST:

Secretary, Board of Park Commissioners
Park District of Highland Park

STATE OF ILLINOIS)
)
COUNTY OF LAKE) SS.

SECRETARY'S CERTIFICATE

I, Brian Romes, do hereby certify that I am Secretary of the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, and as such official I am keeper of the records, ordinances, files and seal of said Park District; and,

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of:

AN ORDINANCE authorizing and providing for the conveyance or sale of surplus personal property of the Park District of Highland Park, Lake County, Illinois

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Park District, held by said District at 6:00 p.m. on the 25th day of June 2025.

I FURTHER CERTIFY that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, and with the provisions of the Park District Code of the State of Illinois, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Park District of Highland Park, Illinois this 25th day of June 2025.

Brian Romes, Secretary
Board of Park Commissioners
Park District of Highland Park

(SEAL)

Park District of Highland Park
Ordinance 2025-08
Surplus Property Ordinance
Addendum 1
List of Surplus Property

ID	Brand	Description	Model	Serial No.	Condition	Location	Est. Value	Staff Requestor	Notes
	panasonic	electric 3 hole punch	bh-780		old	IT	\$25.00	Jeremy Good	
	HYT	6 handheld radios and bases	tc-610		poor	IT	\$25.00	Jeremy Good	
	motorola	9 handheld radios and bases	radius cp200		poor / broken	IT	\$100.00	Jeremy Good	
	palo alto	6 firewalls	pa 500		ok	IT	\$150.00	Jeremy Good	
	cisco	router	4321		ok	IT	\$50.00	Jeremy Good	
	mac	macbook pro	a1278		ok	IT	\$50.00	Jeremy Good	
	cisco	2 firewalls	firepower 1000		ok	IT	\$400.00	Jeremy Good	
	cisco	router	4331		ok	IT	\$50.00	Jeremy Good	
	cisco	11 switches	2960x		ok	IT	\$550.00	Jeremy Good	
	extreme	2x xtreme Switch 48 port			ok	IT	\$100.00	Jeremy Good	
	cisco	4 switches	c3850		ok	IT	\$100.00	Jeremy Good	
	cisco	43 access points	mr42		ok	IT	\$860.00	Jeremy Good	
	dell	3 monitors			ok	IT	\$75.00	Jeremy Good	
	lg	big monitor			broken	IT	\$0.00	Jeremy Good	
	rode	microphone	m5		used	IT	\$25.00	Jeremy Good	
	akg	2x microphone	p120		used	IT	\$100.00	Jeremy Good	
		Laurel Park with equipment	Land		excellent	Laurel Park	\$154,932.23	Agnes Baczek	Donation to the City of HP and HP Library



Memorandum

To: Board of Park Commissioners

From: James Moskovic - Accounts Payable Administrator
Jennifer Voss - Part Time Accountant
Mari-Lynn Peters - Finance Director
Brian Romes - Executive Director

Date: June 25, 2025

Subject: Bills and Payroll Disbursements authorized by Finance Committee Member(s). Checks written May 19, 2025 through June 20, 2025 to be presented to the Board for approval on June 25, 2025.

BILLS

DATE

AMOUNT

May 19, 2025 Emergency Checks	\$ 8,826.49
May 30, 2025 Emergency Check	\$ 6,500.00
June 02, 2025 Emergency Check	\$ 94,245.00
June 20, 2025 Emergency Check	\$ 750.00
June 04, 2025	\$ 1,093,677.83
June 20, 2025	\$ 1,497,996.74
Void Payments	\$ 525.00
Bank Drafts	\$ 989,369.16
P-Card	\$ 183,035.58
TOTAL	\$ 3,874,925.80

PAYROLL DISBURSEMENTS

May 16, 2025	\$ 478,175.21
May 30, 2025	\$ 493,225.87
June 13, 2025	\$ 539,157.09
TOTAL	\$ 1,510,558.17

GRAND TOTAL	\$ 5,385,483.97
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To the Treasurer:

The payment of the above listed accounts is hereby approved by the below named Finance Committee member as of 06-25-25 and you are hereby authorized to release the checks from the appropriate funds.

Finance Committee Member

ATTEST: _____
Secretary



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
21255	PICKLETILE LLC	05/12/2025	Bank Draft	0.00	93,724.50	DFT0005502
INV-1154	Invoice	05/12/2025	PDHP Pickleball & Padel Production Deposit	0.00	93,724.50	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	93,724.50
EFT's	0	0	0.00	0.00
	1	1	0.00	93,724.50

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	93,724.50
			<hr/> 93,724.50



Park District of Highland Park, IL

Check Register

Packet: APPKT04613 - Bank Draft 05/15/25 Illinois Dept. of Revenue Sales Tax

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
11188	ILLINOIS DEPT OF REVENUE	05/15/2025	Bank Draft	0.00	804.00	DFT0005483
April 2025	Invoice	05/15/2025	April 2025 Sales Tax/ Use Tax ST-1 Payment	0.00	804.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	804.00
EFT's	0	0	0.00	0.00
	1	1	0.00	804.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	804.00
			<hr/>
			804.00



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
20670	GONZALEZ TREE CARE LLC	05/19/2025	Regular	0.00	3,000.00	192359
0293	Invoice	03/11/2025	2 Oak tree removals, gridding & chipping	0.00	3,000.00	
11575	LEIBOLD IRRIGATION, INC.	05/19/2025	Regular	0.00	292.05	192360
0014321-IN	Invoice	04/30/2025	Irrigation Maintenance Service	0.00	292.05	
20849	MASTERBLEND INTERNATIONAL	05/19/2025	Regular	0.00	2,358.00	192361
70277	Invoice	05/07/2025	Turf Materials	0.00	2,358.00	
18836	PAYNE SOD FARM INC	05/19/2025	Regular	0.00	848.00	192362
25-289	Invoice	04/29/2025	120 Bluegrass sod rolls, 60 RTF sod rolls	0.00	848.00	
12591	THELEN MATERIALS, LLC	05/19/2025	Regular	0.00	829.44	192363
445177	Invoice	04/26/2025	Topdressing Sand	0.00	829.44	
17713	WILD GOOSE CHASE INC	05/19/2025	Regular	0.00	1,499.00	192364
251213	Invoice	04/02/2025	Inspection for Goose Control 4/10/25-5/9...	0.00	1,499.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	6	6	0.00	8,826.49
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	6	6	0.00	8,826.49

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	8,826.49
			<hr/>
			8,826.49



Park District of Highland Park, IL

Packet: APPKT04617 - Bank Draft 05/21/25 ICMA Roth, ICMA 457 & Health Equity

Check Register

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	05/21/2025	Bank Draft	0.00	192.31	DFT0005500
INV7822236A	Invoice	05/21/2025	PMB Payments- DCFSA 2025	0.00	192.31	
19658	HEALTHEQUITY INC	05/21/2025	Bank Draft	0.00	481.31	DFT0005501
INV7822236B	Invoice	05/21/2025	VISA Card Payments-HCFSA 2025	0.00	481.31	
11161	ICMA RETIREMENT TRUST #302037	05/21/2025	Bank Draft	0.00	7,414.92	DFT0005499
051625 ICMA 457	Invoice	05/21/2025	05/16/25 ICMA 457 Deductions Plan #302...	0.00	7,414.92	
12825	ICMA RETIREMENT TRUST #705568	05/21/2025	Bank Draft	0.00	1,237.00	DFT0005498
051625 ICMA Ro...	Invoice	05/21/2025	05/16/25 ICMA Roth Deductions Plan #70...	0.00	1,237.00	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	4	4	0.00	9,325.54
EFT's	0	0	0.00	0.00
	4	4	0.00	9,325.54

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	9,325.54
			<hr/>
			9,325.54



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	05/23/2025	Bank Draft	0.00	566.01	DFT0005497
INV7843348	Invoice	05/23/2025	VISA Card Payments-HCFSA 2025	0.00	566.01	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	566.01
EFT's	0	0	0.00	0.00
	1	1	0.00	566.01

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	566.01
			<hr/> 566.01



Park District of Highland Park, IL

Packet: APPKT04626 - Bank Draft 05/28/25 Illinois Department of Revenue

Check Register

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
11188	ILLINOIS DEPT OF REVENUE	05/23/2025	Bank Draft	0.00	14,309.00	DFT0005515
052325 0802147	Invoice	05/23/2025	Unemployment Insurance Tax Payment Ac...	0.00	14,309.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	14,309.00
EFT's	0	0	0.00	0.00
	1	1	0.00	14,309.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	14,309.00
			<u>14,309.00</u>



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
19980	ICE BUILDERS, INC.	05/30/2025	Regular	0.00	6,500.00	192365
849	Invoice	04/01/2025	Review Property for viability to return to S...	0.00	6,500.00	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	6,500.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	6,500.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	6,500.00
			<hr/> 6,500.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04633 - Bank Draft 06/02/25 AFLAC

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
10058	AFLAC	06/02/2025	Bank Draft	0.00	937.26	DFT0005519
223209	Invoice	06/02/2025	AFLAC Deductions Period Ending 5/31/25	0.00	937.26	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	937.26
EFT's	0	0	0.00	0.00
	1	1	0.00	937.26

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	937.26
			<hr/> 937.26



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
21254	PADEL LUX LLC	06/02/2025	Regular	0.00	94,245.00	192366
0501786	Invoice	05/30/2025	Panoramic Padel Court Delivery & Installat...	0.00	94,245.00	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	94,245.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	94,245.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	94,245.00
			<hr/> 94,245.00



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	06/03/2025	Bank Draft	0.00	7.70	DFT0005536
INV 7861723	Invoice	06/03/2025	DC FSA Admin Fee-Current Plan Year	0.00	7.70	
19658	HEALTHEQUITY INC	06/03/2025	Bank Draft	0.00	3.85	DFT0005537
INV 7861723	Invoice	06/03/2025	HCDC FSA Admin Fee-Current Plan Year	0.00	3.85	
19658	HEALTHEQUITY INC	06/03/2025	Bank Draft	0.00	100.10	DFT0005538
INV7861723	Invoice	06/03/2025	HC FSA Admin Fee-Current Plan Year	0.00	100.10	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	3	3	0.00	111.65
EFT's	0	0	0.00	0.00
	3	3	0.00	111.65

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	111.65
			<hr/> 111.65



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	06/03/2025	Bank Draft	0.00	192.31	DFT0005517
INV7875272	Invoice	06/03/2025	PMB Payments-DCFSA 2025	0.00	192.31	
19658	HEALTHEQUITY INC	06/03/2025	Bank Draft	0.00	581.64	DFT0005518
INV7875272	Invoice	06/03/2025	VISA Card Payments-HCFSA 2025	0.00	581.64	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	773.95
EFT's	0	0	0.00	0.00
	2	2	0.00	773.95

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	773.95
			<hr/> 773.95



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
18904	QUADIENT FINANCE USA, INC	06/03/2025	Bank Draft	0.00	624.16	DFT0005530
06032025	Invoice	06/03/2025	Postage & Equipment Rental	0.00	624.16	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	624.16
EFT's	0	0	0.00	0.00
	1	1	0.00	624.16

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	624.16
			<hr/> 624.16



Park District of Highland Park, IL

Check Register

Packet: APPKT04635 - Bank Draft 06/04/25 ICMA ROTH & ICMA 457

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	06/04/2025	Bank Draft	0.00	7,269.40	DFT0005524
053025 ICMA 457	Invoice	06/04/2025	05/30/25 ICMA 457 Deductions Plan	0.00	7,269.40	
12825	ICMA RETIREMENT TRUST #705568	06/04/2025	Bank Draft	0.00	1,137.00	DFT0005523
053025 ICMA Ro...	Invoice	06/04/2025	05/30/25 ICMA Roth Deductions Plan	0.00	1,137.00	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	8,406.40
EFT's	0	0	0.00	0.00
	2	2	0.00	8,406.40

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	8,406.40
			<hr/>
			8,406.40



Park District of Highland Park, IL

Check Register

Packet: APPKT04628 - 06/04/25 Check Print

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
15147	ABC PRINTING COMPANY	06/04/2025	Regular	0.00	173.30	192367
294560	Invoice	05/12/2025	Business Cards A. Baczek, B. Robinson & A....	0.00	173.30	
10034	ABSOLUTE HOME IMPROVEMENTS &	06/04/2025	Regular	0.00	7,300.00	192368
#1-Shed Roof HNC	Invoice	05/18/2025	HNC Shed Roof Project	0.00	3,450.00	
Inv#4-SVGC	Invoice	06/04/2025	SVGC-Remove & replace light fixtures	0.00	3,850.00	
10055	AEREX PEST CONTROL	06/04/2025	Regular	0.00	73.00	192369
2622901	Invoice	05/21/2025	May 2025-Pest Control for Heller Nature C...	0.00	73.00	
17039	AIR COMFORT, LLC	06/04/2025	Regular	0.00	6,392.00	192370
411959	Invoice	04/07/2025	Boiler Repair @ RCHP/Senior Center	0.00	1,615.00	
412930	Invoice	05/19/2025	Boiler @ RCHP Clean & Repair	0.00	4,777.00	
17720	ALAN SPECTOR	06/04/2025	Regular	0.00	330.00	192371
051725	Invoice	05/17/2025	House Baseball 2 games 5/17/25	0.00	160.00	
053125	Invoice	05/31/2025	House Playoff Baseball 5/31/25	0.00	90.00	
4122025	Invoice	04/12/2025	House Baseball 1 game 4/12/25	0.00	80.00	
10149	ANCEL, GLINK, DIAMOND, BUSH	06/04/2025	Regular	0.00	13,491.25	192372
111092	Invoice	05/13/2025	Legal Services April 2025	0.00	13,491.25	
17885	AQITY RESEARCH & INSIGHTS INC	06/04/2025	Regular	0.00	9,200.00	192373
25029	Invoice	05/28/2025	2025 Attitude & Interest Survey	0.00	9,200.00	
19172	AQUAMOON LLC	06/04/2025	Regular	0.00	1,350.00	192374
25-0673	Invoice	03/31/2025	Aquarium Service at Heller Nature Center	0.00	675.00	
25-1078	Invoice	04/30/2025	Aquarium Service at HNC & Livestock	0.00	675.00	
10185	AQUATIC ECOSYSTEMS MANAGEME	06/04/2025	Regular	0.00	315.00	192375
20250988	Invoice	05/16/2025	Seasonal Pond Maintenance-April 2025	0.00	315.00	
20071	AVALON PETROLEUM COMPANY	06/04/2025	Regular	0.00	5,804.49	192377
004427	Invoice	05/05/2025	Unleaded Fuel 05/05/25	0.00	1,395.49	
004441	Invoice	05/09/2025	Unleaded Fuel 05/09/25	0.00	1,368.91	
004462	Invoice	05/16/2025	Unleaded Fuel 5/16/25	0.00	1,531.67	
041134	Invoice	05/16/2025	Diesel Fuel 5/16/25	0.00	1,508.42	
10387	CAREY DOWDLE	06/04/2025	Regular	0.00	180.00	192378
052125	Invoice	05/21/2025	Travel Baseball 1 game 5/13	0.00	90.00	
053125	Invoice	05/31/2025	House Playoff Baseball 5/27/25	0.00	90.00	
18802	CAROL WILLIS	06/04/2025	Regular	0.00	52.50	192379
2834634	Invoice	05/29/2025	Refund	0.00	52.50	
20496	CATHERINE WESTPHAL	06/04/2025	Regular	0.00	48.00	192380
2819425	Invoice	05/14/2025	Refund	0.00	48.00	
20755	CHEN SITE DESIGN STUDIO LLC	06/04/2025	Regular	0.00	3,550.00	192381
#3 RW Park Impr...	Invoice	04/22/2025	Rosewood Park Improvement-Landscape ...	0.00	450.00	
1-Fink Park Batti...	Invoice	05/28/2025	Fink Park Batting Cage-Landscape Architec...	0.00	1,000.00	
4-Lincoln Park Im...	Invoice	05/31/2025	Lincoln Park Improvement-Landscape Arch...	0.00	2,100.00	
21251	CHICAGO FIRE YOUTH CAMPS, LLC	06/04/2025	Regular	0.00	400.00	192382
INV1238	Invoice	04/28/2025	Coachin Support Summer 2025 6/11/25	0.00	400.00	

Check Register

Packet: APPKT04628-06/04/25 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
10463	CHICAGO TRIBUNE COMPANY	06/04/2025	Regular	0.00	102.01	192383
115770964000	Invoice	04/30/2025	Pickleball Court Divider & LC Legal Ad listi...	0.00	102.01	
20790	CHUCK LEVUN	06/04/2025	Regular	0.00	245.00	192384
283890	Invoice	05/28/2025	Refund	0.00	245.00	
16445	CINDY CLAMAGE	06/04/2025	Regular	0.00	122.50	192385
2835145	Invoice	05/29/2025	Refund	0.00	122.50	
10502	CITY OF HIGHLAND PARK	06/04/2025	Regular	0.00	500.00	192386
00013176	Invoice	05/15/2025	DES-2025-00057 Design review/Building >...	0.00	500.00	
10502	CITY OF HIGHLAND PARK	06/04/2025	Regular	0.00	500.00	192387
00013182	Invoice	05/15/2025	SUP-2025-00006 Special Use Edu/Non for ...	0.00	500.00	
19725	CLIFTON TURNER	06/04/2025	Regular	0.00	80.00	192388
052225	Invoice	05/22/2025	House Baseball 1 game 5/15/25	0.00	80.00	
10537	COMMONWEALTH EDISON COMPAN	06/04/2025	Regular	0.00	20,072.08	192389
052025 6031140...	Invoice	05/20/2025	190 Sunset Rd 4/18/25-5/20/25	0.00	2,386.77	
052225 3788841...	Invoice	05/22/2025	2205 Skokie Rd(GLC) 4/18/25-5/20/25	0.00	579.97	
052725 1877841...	Invoice	05/27/2025	3100 Trailway Dr 4/18/25-5/22/25	0.00	13,712.75	
052825 1911011...	Invoice	05/28/2025	O E Egendale 1N Park 4/28/25-5/28/25	0.00	62.57	
052825 7517621...	Invoice	05/28/2025	636 Ridge Rd(WRC) 4/28/25-5/28/25	0.00	3,330.02	
20844	CONSERV FS, INC.	06/04/2025	Regular	0.00	1,892.00	192390
65194798	Invoice	05/19/2025	Athletic field paint	0.00	1,892.00	
17719	CONSTELLATION NEWENERGY - GAS	06/04/2025	Regular	0.00	2,733.00	192396
4312097	Invoice	05/14/2025	1201 Park Ave W April 2025	0.00	2,733.00	
10569	CORT LEWIS	06/04/2025	Regular	0.00	105.00	192391
2834625	Invoice	05/29/2025	Refund	0.00	105.00	
21259	CRAIG LEVA	06/04/2025	Regular	0.00	52.50	192392
283885	Invoice	05/28/2025	Refund	0.00	52.50	
18562	DAVIS BANCORP INC	06/04/2025	Regular	0.00	3,774.00	192393
131261	Invoice	04/30/2025	Armored Transportation- April 2025	0.00	1,949.00	
132074	Invoice	05/31/2025	Armored Transportation- May 2025	0.00	1,825.00	
14204	ENVIRONMENTAL SERVICES FIRM IN	06/04/2025	Regular	0.00	6,926.25	192394
041625-5	Invoice	04/16/2025	Asbestos Samples/Supematant Chemical ...	0.00	4,331.25	
051303-03	Invoice	05/13/2025	On Site Collection Services	0.00	2,595.00	
19618	EUGENE O'MALLEY	06/04/2025	Regular	0.00	485.00	192395
051725	Invoice	05/17/2025	House Baseball 3 games 5/15 & 2 on 5/17	0.00	210.00	
052025	Invoice	05/20/2025	House Baseball 1 game 5/19	0.00	65.00	
053125	Invoice	05/31/2025	House Baseball games 2 on 5/31 & 1 on 5/...	0.00	210.00	
21263	FERRETTI PROFESSIONAL GROUP INC	06/04/2025	Regular	0.00	1,300.00	192397
1147-SDP PDHP...	Invoice	05/05/2025	S Deere Park Dr Topographic Survey	0.00	1,300.00	
21256	GAME ONE	06/04/2025	Regular	0.00	2,150.32	192376
10414593	Invoice	04/11/2025	Baseball Tee Jerseys	0.00	2,150.32	
10974	GEWALT HAMILTON ASSOCIATES INC	06/04/2025	Regular	0.00	5,052.50	192398
5121.710-4	Invoice	03/19/2025	SVGC Drawdown Pump System	0.00	2,922.50	
6048.100-14	Invoice	05/05/2025	PDHP Dome Imp. Prof Services 3/31/25-4/...	0.00	2,130.00	
21262	GRACE KHOURY	06/04/2025	Regular	0.00	210.00	192399
2839278	Invoice	06/02/2025	Refund	0.00	210.00	

Check Register

Packet: APPKT04628-06/04/25 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19596	GUEST AUTOMATION INC	06/04/2025	Regular	0.00	4,023.75	192400
IN20253556	Invoice	04/10/2025	Remote Support-Chiller Alarm Investigation	0.00	290.00	
IN20253577	Invoice	05/09/2025	CIA New Humidifier Integration	0.00	3,733.75	
20587	HELM SERVICE/HELM MECHANICAL	06/04/2025	Regular	0.00	10,021.50	192433
CHI144675P	Invoice	05/20/2025	2025 CIA Dehumidification Unit Install	0.00	10,021.50	
11196	ILLINOIS STATE POLICE	06/04/2025	Regular	0.00	920.00	192401
20250400686	Invoice	05/15/2025	4/1/25-4/30/25 Background Checks	0.00	920.00	
21146	IT1 CONSULTING, LLC	06/04/2025	Regular	0.00	2,392.03	192402
MS19431	Invoice	05/22/2025	Microsoft 365 Licenses 04/13/25-05/12/25	0.00	2,392.03	
20426	IT1 SOURCE, LLC	06/04/2025	Regular	0.00	55.24	192403
01015688	Invoice	05/13/2025	Adobe Acrobat for Patrick Noonan	0.00	55.24	
20979	JASON BRUCE CHERPAK	06/04/2025	Regular	0.00	90.00	192404
052125	Invoice	05/21/2025	Travel Baseball 1 game 5/6	0.00	90.00	
11274	JAY BACH	06/04/2025	Regular	0.00	130.00	192405
053125	Invoice	05/31/2025	2 House Baseball Games 5/31/25	0.00	130.00	
13391	JIM STATZA	06/04/2025	Regular	0.00	260.00	192407
052125	Invoice	05/21/2025	Travel Baseball 2 games 5/12 & 5/18	0.00	180.00	
053125	Invoice	05/31/2025	House Baseball Game 5/29/25	0.00	80.00	
15821	JOHN ANDERSON	06/04/2025	Regular	0.00	415.00	192408
051725	Invoice	05/17/2025	House Baseball 1 game 5/13/25	0.00	80.00	
052125	Invoice	05/21/2025	Travel Baseball 2 games 5/7 & 5/15	0.00	180.00	
052225	Invoice	05/22/2025	House Baseball 1 game 5/19	0.00	65.00	
053125	Invoice	05/31/2025	House Playoff Baseball 5/31/25	0.00	90.00	
20672	JOHN H. FIX	06/04/2025	Regular	0.00	520.00	192409
052125	Invoice	05/21/2025	Travel Baseball 4 games 5/6,5/9,5/17 & 5/...	0.00	360.00	
052225	Invoice	05/22/2025	House Baseball 2 games 5/20 & 5/22	0.00	160.00	
18140	JOHN MADDEN	06/04/2025	Regular	0.00	435.00	192410
052125	Invoice	05/21/2025	Travel Baseball 1 game 5/7/25	0.00	90.00	
052225	Invoice	05/22/2025	House Baseball 1 game 5/15	0.00	80.00	
053125	Invoice	05/31/2025	2 House Baseball playoff games 5/31/25	0.00	180.00	
071624	Invoice	07/16/2024	Travel Baseball Umpire-1 game on 7/2/24	0.00	85.00	
21234	KATE KATZ	06/04/2025	Regular	0.00	20.00	192412
2825486	Invoice	05/20/2025	Refund	0.00	20.00	
19673	KH KIM TAEKWONDO	06/04/2025	Regular	0.00	3,650.40	192413
2021	Invoice	06/04/2025	Spring 2025 Taekwondo Session	0.00	3,650.40	
17106	KMNS KIDS MUSIC NORTHSORE LL	06/04/2025	Regular	0.00	4,106.70	192414
10	Invoice	06/03/2025	2025 Kindermusik Spring	0.00	4,106.70	
20702	L6 TECHNOLOGY, INC.	06/04/2025	Regular	0.00	9,672.00	192415
PDH062325V	Invoice	05/23/2025	Monthly IP Collaboration 06/23/25-07/22...	0.00	2,672.00	
PDH070125S	Invoice	06/01/2025	Monthly IT Support Service-July 2025	0.00	7,000.00	
11514	LAKE COUNTY SMC	06/04/2025	Regular	0.00	440.00	192416
INV-00086442	Invoice	06/05/2025	SMC-WDP-24-669 Loni Review Fee	0.00	440.00	
19928	LAKES AND RIVERS CONTRACTING, II	06/04/2025	Regular	0.00	297,326.66	192417
24001-02	Invoice	05/22/2025	Park Ave. South Lot	0.00	297,326.66	

Check Register

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
20272	LANGTON GROUP	06/04/2025	Regular	0.00	14,227.00	192418
63510	Invoice	05/06/2025	Preserve Mowing 5/5/25 Week4	0.00	738.00	
63511	Invoice	05/15/2025	Preserve Mowing 5/12/25 Week 5	0.00	738.00	
63512	Invoice	05/06/2025	North Route Service Week 5/5/25	0.00	3,057.00	
63513	Invoice	05/15/2025	North Route Service Week 5/12/25	0.00	3,057.00	
63514	Invoice	05/06/2025	South Route Service Week 5/5/25	0.00	3,318.50	
63515	Invoice	05/15/2025	South Route Service Week 5/12/25	0.00	3,318.50	
19189	LAURA MINKUS	06/04/2025	Regular	0.00	250.00	192419
2832547	Invoice	05/27/2025	Refund	0.00	250.00	
17161	LITRONIX LTD	06/04/2025	Regular	0.00	1,625.00	192420
3241	Invoice	04/24/2025	Lighting & Coms rentals for Ice Show	0.00	1,625.00	
20669	LITTLE MEDICAL SCHOOL - CHICAGO	06/04/2025	Regular	0.00	780.00	192406
HLPD004	Invoice	05/27/2025	Spring Session of Little Medical School	0.00	780.00	
18474	LRS , LLC	06/04/2025	Regular	0.00	93.85	192421
0006203494	Invoice	04/25/2025	2205 Skokie Valley Rd 4/1/25-5/31/25	0.00	93.85	
18474	LRS , LLC	06/04/2025	Regular	0.00	93.85	192422
0006203587	Invoice	05/25/2025	2821 Ridge Rd 4/1/25-5/31/25	0.00	93.85	
18474	LRS , LLC	06/04/2025	Regular	0.00	162.57	192423
0006203588	Invoice	04/25/2025	701 Deer Creek 4/1/25-5/31/25	0.00	162.57	
18474	LRS , LLC	06/04/2025	Regular	0.00	1,600.79	192424
0006203594	Invoice	04/25/2025	1240 Fredrickson Dump & Return	0.00	1,600.79	
18474	LRS , LLC	06/04/2025	Regular	0.00	148.20	192425
LR6250419	Invoice	05/25/2025	1390 Sunset Rd 6/1/25-6/30/25	0.00	148.20	
18474	LRS , LLC	06/04/2025	Regular	0.00	425.36	192426
0006203837	Invoice	04/25/2025	1201 Park Ave W 4/1/25-5/31/25	0.00	425.36	
18474	LRS , LLC	06/04/2025	Regular	0.00	240.78	192427
0006203589	Invoice	04/25/2025	636 Ridge Rd 4/1/25-5/31/25	0.00	240.78	
18474	LRS , LLC	06/04/2025	Regular	0.00	93.85	192428
0006203586	Invoice	04/25/2025	883 Sheridan Rd 4/1/25-5/31/25	0.00	93.85	
18474	LRS , LLC	06/04/2025	Regular	0.00	426.15	192429
LR6250421	Invoice	05/25/2025	1240 Fredrickson Pl (POGO) 6/1/25-6/30/...	0.00	426.15	
18474	LRS , LLC	06/04/2025	Regular	0.00	1,279.12	192430
LR6250424	Invoice	05/25/2025	3100 Trail Way Roll Off 5/6 & 5/7	0.00	1,279.12	
18474	LRS , LLC	06/04/2025	Regular	0.00	1,288.94	192431
PS660353	Invoice	05/29/2025	Port O Potties @ Woodridge,Cunniff, Wolt...	0.00	1,288.94	
18474	LRS , LLC	06/04/2025	Regular	0.00	385.82	192432
0006203590	Invoice	04/25/2025	3100 Trailway (Centennial) 4/1/25-5/31/25	0.00	385.82	
19833	MAGIC BY RANDY INC.	06/04/2025	Regular	0.00	375.00	192446
07312024	Invoice	06/05/2025	7/31/24 Performance-Camp Sunshine-Reis...	0.00	375.00	
14647	MIDWEST FENCING CLUB	06/04/2025	Regular	0.00	1,020.50	192434
64	Invoice	06/02/2025	Fencing Class 4/1-5/9/25	0.00	1,020.50	
10006	NCPERS GROUP LIFE INSURANCE	06/04/2025	Regular	0.00	48.00	192436
3301062025	Invoice	05/01/2025	NCPERS Group Life Insurance-June 2025 P...	0.00	48.00	
21257	NICHOLAS HENISER	06/04/2025	Regular	0.00	165.00	192437
2828140	Invoice	05/22/2025	Refund	0.00	165.00	

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
13604	NORTH SHORE GAS	06/04/2025	Regular	0.00	7,614.77	192438
050625 0601145...	Invoice	05/06/2025	West Ridge Center 4/1/25-4/30/25	0.00	1,038.27	
050625 0601145...	Invoice	05/06/2025	Centennial Ice 4/1/25-4/30/25	0.00	2,019.62	
050625 0602405...	Invoice	05/06/2025	Hidden Creek4/1/25-4/30/25	0.00	231.93	
051525 0616175...	Invoice	05/15/2025	2205 Skokie Valley Rd 4/1/25-4/30/25	0.00	529.49	
051625 0601145...	Invoice	05/16/2025	Deer Creek 4/16/25-5/14/25	0.00	416.96	
051625 0601145...	Invoice	05/16/2025	RCHP 4/16/25-5/14/25	0.00	1,296.77	
051625 0601145...	Invoice	05/16/2025	1240 Fredrickson Pl 4/16/25-5/14/25	0.00	1,033.46	
051625 0602225...	Invoice	05/16/2025	1390 Sunset 4/16/25-5/14/25	0.00	372.47	
051625 0602405...	Invoice	05/16/2025	2900 Trailway,Cunniff Park Shelter 4/16/2...	0.00	123.66	
051625 0602405...	Invoice	05/16/2025	1377 Clavey Rd 4/16/25-5/14/25	0.00	134.08	
051625 0602405...	Invoice	05/16/2025	3100 Trailway 4/16/25-5/14/25	0.00	104.18	
051625 0602405...	Invoice	05/16/2025	Aquatic Park 4/16/25-5/14/25	0.00	121.16	
051625 0608197...	Invoice	05/16/2025	1801 Sunset Rd 4/16/25-5/14/25	0.00	192.72	
11998	PARK DISTRICT RISK MGMT AGCY	06/04/2025	Regular	0.00	35,214.50	192439
0525133	Invoice	05/31/2025	May 2025 Property & Liability Insurance	0.00	35,214.50	
11998	PARK DISTRICT RISK MGMT AGCY	06/04/2025	Regular	0.00	223,769.80	192440
0525133H	Invoice	05/31/2025	May 2025 Employee Health Insurance	0.00	223,769.80	
12057	PHILLIP FOLINO	06/04/2025	Regular	0.00	470.00	192441
051725	Invoice	05/17/2025	House Baseball 3 games 5/13 & 2 on 5/17	0.00	210.00	
052125	Invoice	05/21/2025	Travel Baseball 1 game 5/14	0.00	90.00	
053125	Invoice	05/31/2025	Baseball House game 5/29 Playoff gmae 5...	0.00	170.00	
19484	PLANSOURCE	06/04/2025	Regular	0.00	1,180.12	192442
06032025	Invoice	06/03/2025	IMRF Retiree Insurance June 2025 Premi...	0.00	1,180.12	
21240	PLAY ILLINOIS, LLC	06/04/2025	Regular	0.00	131,481.00	192443
2213	Invoice	05/10/2025	Rosewood Park Playground Equipment	0.00	131,481.00	
21240	PLAY ILLINOIS, LLC	06/04/2025	Regular	0.00	139,980.05	192444
2211	Invoice	05/10/2025	Lincoln Park Playground Equip Structure	0.00	139,980.05	
19338	PUMPSTATION PROFESSIONALS	06/04/2025	Regular	0.00	27,509.30	192435
23501	Invoice	04/28/2025	HCAP Remove & Replace VT Pool Pump	0.00	26,540.00	
23628	Invoice	05/29/2025	HCAP Butterfly Valve repair	0.00	969.30	
12139	R&R SPECIALTIES OF WISCONSIN INC	06/04/2025	Regular	0.00	6,004.65	192445
0085420-IN	Invoice	05/15/2025	Zamboni Repair/ Actuator Medium	0.00	6,004.65	
21261	RANDI NOVAK	06/04/2025	Regular	0.00	39.58	192447
2839262	Invoice	06/02/2025	Refund	0.00	39.58	
12157	RAY AMIDEI	06/04/2025	Regular	0.00	110.00	192448
05192025	Invoice	05/19/2025	CPR/AED - SVGC 2 Participants 05/19/25	0.00	110.00	
12166	RECORD-A-HIT, INC.	06/04/2025	Regular	0.00	5,996.00	192449
251167	Invoice	02/04/2025	Fourth of July Event Rentals	0.00	5,346.00	
43104465	Invoice	05/27/2025	Waterslide rental for camp	0.00	650.00	
16459	SANTO SPORT STORE	06/04/2025	Regular	0.00	170.00	192450
110930	Invoice	06/02/2025	4 Rawlings Wood Bats	0.00	170.00	
21260	SCHICHTEL'S NURSEY, INC.	06/04/2025	Regular	0.00	3,016.00	192451
0029297	Invoice	05/19/2025	RCHP Landscaping trees	0.00	3,016.00	
17762	SCHWAAB INC	06/04/2025	Regular	0.00	33.95	192452
4786771	Invoice	05/15/2025	2 nameplates & shipping	0.00	33.95	
18410	SIKICH LLP	06/04/2025	Regular	0.00	10,783.00	192453
98563	Invoice	05/28/2025	Professional Auditing Services Through 5/...	0.00	10,783.00	

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
12396	SOIL AND MATERIAL CONSULTANTS	06/04/2025	Regular	0.00	691.00	192454
51451	Invoice	04/30/2025	SWP Engineering & Testing	0.00	691.00	
12490	SUNDEK OF ILLINOIS, INC.	06/04/2025	Regular	0.00	9,860.00	192455
19550	Invoice	05/19/2025	HCAP Bathhouse/Shower area	0.00	9,860.00	
12569	THE LAKOTA GROUP, INC.	06/04/2025	Regular	0.00	5,750.00	192456
25006-03	Invoice	05/20/2025	4/1/25-4/30/25 Fees-Greenprint Master P...	0.00	5,750.00	
21258	WHITNEY WEINER	06/04/2025	Regular	0.00	180.00	192457
2831964	Invoice	05/27/2025	Refund	0.00	180.00	
12777	WILLIAMS ARCHITECTS	06/04/2025	Regular	0.00	2,802.23	192458
0023358	Invoice	05/15/2025	Rec Center Locker Rooms Prof. Services 4/...	0.00	2,802.23	
20063	WILLIE ROUNSAVILLE	06/04/2025	Regular	0.00	270.00	192459
050525	Invoice	05/05/2025	Travel Baseball 3 Games 5/11 5/12 & 5/14	0.00	270.00	
10650	WOODHOUSE TINUCCI ARCHITECTS	06/04/2025	Regular	0.00	26,362.12	192460
06-051525	Invoice	05/15/2025	PDHP Picklball Dome Basic Services/Expen...	0.00	26,362.12	
19934	ZIPLINE CORPORATION	06/04/2025	Regular	0.00	220.00	192411
#7-022HP	Invoice	05/15/2025	Photos & Edits 3/1 Danny Cunnif Park & 3...	0.00	220.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	145	94	0.00	1,093,677.83
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	145	94	0.00	1,093,677.83

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	1,093,677.83
			<u>1,093,677.83</u>



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
Payment Type: Bank Draft						
10111	AMALGAMATED BANK OF CHICAGO	06/05/2025	Bank Draft	0.00	34,725.00	DFT0005526
060525 Tax Park ...	Invoice	06/05/2025	Debt Service 6/15/25 Tax Park Bonds Serie...	0.00	34,725.00	
10111	AMALGAMATED BANK OF CHICAGO	06/05/2025	Bank Draft	0.00	83,025.00	DFT0005527
060525 Tax Park ...	Invoice	06/05/2025	Debt Service 6/15/25 Tax Park Bonds Serie...	0.00	83,025.00	
10111	AMALGAMATED BANK OF CHICAGO	06/05/2025	Bank Draft	0.00	325,525.00	DFT0005528
060525 Tax Park ...	Invoice	06/05/2025	Debt Service 6/15/25 Tax Park Bond Series...	0.00	325,525.00	
10111	AMALGAMATED BANK OF CHICAGO	06/05/2025	Bank Draft	0.00	338,629.13	DFT0005529
060525 Tax Park ...	Invoice	06/05/2025	Debt Service 6/15/25 Tax Park Bonds Serie...	0.00	338,629.13	
Total Bank Draft:					781,904.13	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	4	4	0.00	781,904.13
EFT's	0	0	0.00	0.00
	4	4	0.00	781,904.13

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	781,904.13
			<hr/> 781,904.13



Park District of Highland Park, IL

Check Register

Packet: APPKT04631 - Bank Draft 06/06/25 Health Equity

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	06/06/2025	Bank Draft	0.00	266.94	DFT0005516
INV7891829	Invoice	06/06/2025	VISA Card Payments-HCFSA 2025	0.00	266.94	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	266.94
EFT's	0	0	0.00	0.00
	1	1	0.00	266.94

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	266.94
			<hr/> 266.94



Park District of Highland Park, IL

Check Register

Packet: APPKT04636 - Bank Draft 06/06/25 IMRF

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11177	ILL MUNICIPAL RETIREMENT FUND	06/06/2025	Bank Draft	0.00	76,690.87	DFT0005525
3015562-C6S6 &...	Invoice	06/06/2025	May 2025 IMRF Contributions	0.00	76,690.87	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	76,690.87
EFT's	0	0	0.00	0.00
	1	1	0.00	76,690.87

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	76,690.87
			<hr/> 76,690.87



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	06/13/2025	Bank Draft	0.00	192.31	DFT0005531
INV7917880	Invoice	06/13/2025	PMB Payments-DCFSA 2025 VISA Card	0.00	192.31	
19658	HEALTHEQUITY INC	06/13/2025	Bank Draft	0.00	732.44	DFT0005532
INV7917880	Invoice	06/13/2025	Payments-HCFSA 2025	0.00	732.44	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	924.75
EFT's	0	0	0.00	0.00
	2	2	0.00	924.75

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	924.75
			<hr/> 924.75



Park District of Highland Park, IL

Check Register

Packet: APPKT04645 - 06/20/25 Check Print

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
20601	20/10 ENGINEERING GROUP, LLC	06/20/2025	Regular	0.00	6,875.00	192461
2202A1-3	Invoice	06/03/2025	CIA Dehumidification Project	0.00	6,875.00	
10034	ABSOLUTE HOME IMPROVEMENTS &	06/20/2025	Regular	0.00	7,250.00	192462
INV#5 SVGC	Invoice	06/18/2025	Paving - re-pack and reseal existing paver ...	0.00	7,250.00	
16788	ADVANCED TURF SOLUTIONS INC	06/20/2025	Regular	0.00	1,998.26	192463
SO1326415	Invoice	06/03/2025	62 bags of Organic Fertilizer 50lbs each	0.00	1,998.26	
10149	ANCEL, GLINK, DIAMOND, BUSH	06/20/2025	Regular	0.00	6,061.20	192464
111705	Invoice	06/12/2025	Legal Services May 2025	0.00	6,061.20	
20071	AVALON PETROLEUM COMPANY	06/20/2025	Regular	0.00	1,543.66	192465
004468	Invoice	05/22/2025	Unleaded Fuel 5/22/25	0.00	1,543.66	
21269	AXE ACADEMY INC	06/20/2025	Regular	0.00	875.00	192533
061625	Invoice	06/16/2025	Entertainment for Park pop up on 6/20/25	0.00	875.00	
21268	BBG, INC.	06/20/2025	Regular	0.00	3,400.00	192466
012501005600	Invoice	06/19/2025	Olson Park Appraisal fee-Client #S24010	0.00	3,400.00	
19841	BLACKJACK PRODUCTIONS, INC.	06/20/2025	Regular	0.00	1,050.00	192467
070425	Invoice	03/07/2025	Chicago Dixieland Music for 4th Parade	0.00	1,050.00	
19823	BONNIE BRODY	06/20/2025	Regular	0.00	50.00	192468
2845933	Invoice	06/05/2025	Refund	0.00	50.00	
21236	BRAVO SERVICES INC	06/20/2025	Regular	0.00	2,250.00	192469
0000426	Invoice	05/30/2025	May 2025 Janitorial Services	0.00	2,250.00	
10387	CAREY DOWDLE	06/20/2025	Regular	0.00	755.00	192470
060525	Invoice	06/05/2025	house Baseball game 6/5/25	0.00	80.00	
061125	Invoice	06/11/2025	2 travel baseball games 6/3 & 5/29	0.00	180.00	
061325	Invoice	06/13/2025	Flag Football Official	0.00	495.00	
21251	CHICAGO FIRE YOUTH CAMPS, LLC	06/20/2025	Regular	0.00	300.00	192472
INV1289	Invoice	06/06/2025	Coaching Support Summer 2025 7/11/25	0.00	300.00	
10463	CHICAGO TRIBUNE COMPANY	06/20/2025	Regular	0.00	51.43	192473
117402666000	Invoice	05/31/2025	Classified Ads for Bids 5/22/25	0.00	51.43	
10537	COMMONWEALTH EDISON COMPAN	06/20/2025	Regular	0.00	20,784.89	192474
052925 0858167...	Invoice	05/29/2025	1240 Fredrickson(POGO) 4/30/25-5/29/25	0.00	1,122.04	
053025 2471321...	Invoice	05/30/2025	636 Ridge Rd(West Ridge Ballfield) 4/28/2...	0.00	83.83	
060225 0150341...	Invoice	06/02/2025	Laurel Ave Bandstand 4/29/25-5/29/25	0.00	27.00	
060225 0348721...	Invoice	06/02/2025	1377 Deer Creek Pkwy/Fink Ballfield 4/29-...	0.00	1,068.84	
060225 0740352...	Invoice	06/02/2025	2821 Ridge Rd 4/28/25-5/28/25	0.00	937.89	
060225 1488652...	Invoice	06/02/2025	2501 Sheridan Rd 4/29/25-5/29/25	0.00	39.88	
060225 1694872...	Invoice	06/02/2025	1220 Fredrickson (HCAP) 4/29/25-5/29/25	0.00	2,327.41	
060225 1854442...	Invoice	06/02/2025	45 Roger Williams 1 E Sheridan Roswd 4/2...	0.00	779.71	
060225 2306711...	Invoice	06/02/2025	1 Central Ave Yacht Club Boat Ramp 4/29/...	0.00	245.12	
060225 6178872...	Invoice	06/02/2025	1801 Sunset Rd(Sunset Woods) 4/29/25-5...	0.00	603.71	
060225 6409801...	Invoice	06/02/2025	0 N Clavey 1 E Rt 41 Fink Pk Maint 4/29/25...	0.00	1,640.98	
060225 6889221...	Invoice	06/02/2025	1 Central Ave(Street Lights) 4/29/25-5/29/...	0.00	32.09	
060225 7018392...	Invoice	06/02/2025	St John/Rgr Will. Jenson Park 4/29/25-5/2...	0.00	35.52	
060425 3986862...	Invoice	06/04/2025	1201 Park Ave(Rec) 4/29/25-6/2/25	0.00	11,840.87	

Check Register

Packet: APPKT04645-06/20/25 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
20811	DANIELLE PROUTY	06/20/2025	Regular	0.00	50.00	192475
2852103	Invoice	06/10/2025	REFUND	0.00	50.00	
10764	DURABILT FENCE CO INC	06/20/2025	Regular	0.00	12,815.00	192476
16171	Invoice	05/30/2025	Furnished & Installed - Galvanized Rail Fen...	0.00	12,815.00	
20418	ELENA VICTORIA LLC	06/20/2025	Regular	0.00	35.21	192477
061825	Invoice	06/18/2025	Family dance supplies	0.00	35.21	
19618	EUGENE O'MALLEY	06/20/2025	Regular	0.00	350.00	192478
060725	Invoice	06/07/2025	house baseball games 2 on 6/2 & 2 on 6/7	0.00	260.00	
061225	Invoice	06/12/2025	1 travel baseball game	0.00	90.00	
10880	FIORE NURSEY & LANDSCAPE SUPPL	06/20/2025	Regular	0.00	3,265.00	192471
301204	Invoice	06/13/2025	3 redbuds trees & 7 Cedar trees & delivery	0.00	3,265.00	
11054	HACIENDA LANDSCAPING INC.	06/20/2025	Regular	0.00	172,325.72	192479
#001	Invoice	05/28/2025	Installation of playground	0.00	172,325.72	
21274	HELLO WEEKEND PARTNERSHIP	06/20/2025	Regular	0.00	4,500.00	192480
061625	Invoice	06/16/2025	Band for Independence Day Fest 7/3/25	0.00	4,500.00	
11125	HITCHCOCK DESIGN GROUP	06/20/2025	Regular	0.00	4,334.89	192481
34586	Invoice	02/28/2025	Park Ave Beach Construction Phase Serv O...	0.00	2,815.27	
35122	Invoice	05/31/2025	Construction Phase Services/Reimbursable...	0.00	1,519.62	
20060	HPAC	06/20/2025	Regular	0.00	50.00	192482
2027338-reissue	Invoice	06/18/2025	Refund-reissued	0.00	50.00	
11184	ILLINOIS DEPARTMENT OF AGRICULT	06/20/2025	Regular	0.00	210.00	192483
M.O'BRIAN061825	Invoice	06/18/2025	Pest Control License-Melanie O'Brian- 3 Y...	0.00	90.00	
MAXDUVE061825	Invoice	06/18/2025	Pest Control License Application-Max Duve..	0.00	120.00	
11194	ILLINOIS SHOTOKAN KARATE	06/20/2025	Regular	0.00	3,490.50	192484
220	Invoice	06/05/2025	Spring 2025 Karate	0.00	3,490.50	
18561	J MILLER MARKETING INC	06/20/2025	Regular	0.00	3,070.00	192485
32219	Invoice	06/05/2025	June 2025 Online Management	0.00	3,070.00	
19487	JASON NEWBURGER	06/20/2025	Regular	0.00	4,083.95	192487
061425	Invoice	06/14/2025	Bsaeball Camp Clinic June 2025	0.00	4,083.95	
11274	JAY BACH	06/20/2025	Regular	0.00	180.00	192488
061225	Invoice	06/12/2025	1 travel baseball game 6/10	0.00	90.00	
061325	Invoice	06/13/2025	Flag Football Official	0.00	90.00	
21267	JAY P TAYLOR	06/20/2025	Regular	0.00	515.00	192489
172	Invoice	06/09/2025	Staff Sound Meditation-May 14, 2025	0.00	515.00	
11276	JAY ZIMMERMAN	06/20/2025	Regular	0.00	205.00	192490
061325	Invoice	06/13/2025	Flag Football Official	0.00	205.00	
11299	JESSE WHITE TUMBLING TEAM	06/20/2025	Regular	0.00	1,300.00	192491
03192025	Invoice	03/19/2025	Entertainment for Fourth of July Parade	0.00	1,300.00	
15488	JG'S REPTILE ROAD SHOW AND MOR	06/20/2025	Regular	0.00	425.00	192486
2061	Invoice	01/28/2025	Reptile Show on 7/2/25	0.00	425.00	
13391	JIM STATZA	06/20/2025	Regular	0.00	270.00	192492
061225	Invoice	06/12/2025	3 travel baseball games June 2,5 & 6	0.00	270.00	
20022	JMS ENVIRONMENTAL ASSOCIATES,	06/20/2025	Regular	0.00	7,450.00	192493
2675101	Invoice	06/10/2025	Consulting on and removal of asbestos/le...	0.00	7,450.00	

Check Register

Packet: APPKT04645-06/20/25 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
15821	JOHN ANDERSON	06/20/2025	Regular	0.00	470.00	192494
060725	Invoice	06/07/2025	2 house baseball games 6/2/25 & 6/3/25	0.00	160.00	
061225	Invoice	06/12/2025	2 travel baseball games 6/7 & 6/10	0.00	180.00	
60725	Invoice	06/07/2025	2 house baseball games on 6/11	0.00	130.00	
20672	JOHN H. FIX	06/20/2025	Regular	0.00	810.00	192495
052725	Invoice	05/27/2025	Flag Football Official	0.00	180.00	
061125	Invoice	06/11/2025	7 travel baseball games May27,28,30& Ju...	0.00	630.00	
18140	JOHN MADDEN	06/20/2025	Regular	0.00	405.00	192496
061325	Invoice	06/13/2025	Flag Football Official	0.00	405.00	
20839	KIRBY BUILT PRODUCTS, LLC	06/20/2025	Regular	0.00	16,802.42	192497
INVKSA6923	Invoice	05/08/2025	Hampton Bench/ 6' Bench/ Cedar	0.00	16,802.42	
20272	LANGTON GROUP	06/20/2025	Regular	0.00	25,502.00	192498
63660	Invoice	05/29/2025	North Route Service Week 5/19/25	0.00	3,057.00	
63661	Invoice	05/19/2025	South Route Service Week of 5/19/25	0.00	3,318.50	
63806	Invoice	06/03/2025	South Route Service Week of 5/26/25	0.00	3,318.50	
63807	Invoice	06/03/2025	North Route Service Week 5/26/25	0.00	3,057.00	
63854	Invoice	06/09/2025	South Route Service Week of 6/2/25	0.00	3,318.50	
63855	Invoice	06/09/2025	North Route Service Week of 6/2/25	0.00	3,057.00	
63902	Invoice	06/15/2025	South Route Service Week of 6/9/25	0.00	3,318.50	
63903	Invoice	06/15/2025	North Route Service Week of 6/9/25	0.00	3,057.00	
11575	LEIBOLD IRRIGATION, INC.	06/20/2025	Regular	0.00	808.42	192499
0014361-IN	Invoice	05/12/2025	Repaired sprinklers	0.00	808.42	
18474	LRS , LLC	06/20/2025	Regular	0.00	156.72	192500
0006250416	Invoice	05/25/2025	701 Deer Creek Pkwy 6/1/25-6/30/25	0.00	156.72	
18474	LRS , LLC	06/20/2025	Regular	0.00	232.13	192501
0006250417	Invoice	05/25/2025	636 Ridge Rd 6/1/25-6/30/25	0.00	232.13	
18474	LRS , LLC	06/20/2025	Regular	0.00	115.46	192502
LR6250423	Invoice	05/25/2025	1801 Sunset Rd 6/1/25-6/30/25	0.00	115.46	
18474	LRS , LLC	06/20/2025	Regular	0.00	576.43	192503
PS656482	Invoice	05/01/2025	Port o potty's Various locations May 2025	0.00	576.43	
18474	LRS , LLC	06/20/2025	Regular	0.00	90.48	192504
0006250415	Invoice	05/25/2025	2821 Ridge Rd 6/1/25-6/30/25	0.00	90.48	
18474	LRS , LLC	06/20/2025	Regular	0.00	410.05	192505
0006250662	Invoice	05/25/2025	1201 Park Ave W 6/1/25-6/30/25	0.00	410.05	
18474	LRS , LLC	06/20/2025	Regular	0.00	90.48	192506
0006250413	Invoice	05/25/2025	883 Sheridan Rd 6/1/25-6/30/25	0.00	90.48	
18474	LRS , LLC	06/20/2025	Regular	0.00	517.47	192507
0006250422	Invoice	05/25/2025	1207 Park Ave Roll off-May 2025	0.00	517.47	
18474	LRS , LLC	06/20/2025	Regular	0.00	90.48	192508
LR6250323	Invoice	05/25/2025	2205 Skokie Valley Rd 6/1/25-6/30/25	0.00	90.48	
18474	LRS , LLC	06/20/2025	Regular	0.00	371.91	192509
0006250418	Invoice	05/25/2025	3100 Trailway(CIA) 6/1/25-6/30/25	0.00	371.91	
19833	MAGIC BY RANDY INC.	06/20/2025	Regular	0.00	350.00	192524
620	Invoice	05/20/2025	6/30/25 45 minutes childrens magic show	0.00	350.00	
19833	MAGIC BY RANDY INC.	06/20/2025	Regular	0.00	350.00	192525
702	Invoice	05/20/2025	7/2/25 Two 45 minute children's magic sh...	0.00	350.00	
19833	MAGIC BY RANDY INC.	06/20/2025	Regular	0.00	350.00	192526

Check Register

Packet: APPKT04645-06/20/25 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
062525	Invoice	06/11/2025	6/25/25- 45 minute children's magic show	0.00	350.00	
21271	MATTHEW JOHN ALCORN	06/20/2025	Regular	0.00	225.00	192510
061325	Invoice	06/13/2025	5 flag football games 3 on 5/28 & 2 on 6/4	0.00	225.00	
21264	MICHELE KANG	06/20/2025	Regular	0.00	100.00	192511
2846036	Invoice	06/05/2025	Refund	0.00	100.00	
11805	MIKE CORRIGAN	06/20/2025	Regular	0.00	40.00	192512
1	Invoice	06/04/2025	House Basketball Game 12/13	0.00	40.00	
13604	NORTH SHORE GAS	06/20/2025	Regular	0.00	3,905.48	192513
060625 0601145...	Invoice	06/06/2025	West Ridge Center 5/1/25-5/31/25	0.00	735.65	
060625 0602405...	Invoice	06/06/2025	Hidden Creek 5/1/25-5/31/25	0.00	1,206.18	
5506561244	Invoice	06/09/2025	Centennial Ice Arena - 5/1/25-5/31/25	0.00	1,963.65	
11933	NORTH SHORE SCHOOL DISTRICT 11	06/20/2025	Regular	0.00	2,844.85	192514
FR24250604251	Invoice	06/04/2025	Elm Place Dance Recital rental fee - 5/17+...	0.00	2,844.85	
20075	NRG BUSINESS MARKETING	06/20/2025	Regular	0.00	6,686.45	192515
HS54888540	Invoice	06/09/2025	636 Ridge Rd - 5/1/25-5/31/25	0.00	1,158.24	
HS54888541	Invoice	06/18/2025	1240 Fredrickson Hidden Creek 5/1/25-5/...	0.00	2,298.95	
HS54892150	Invoice	06/10/2025	3100 Trail Way - Centennial Ice 5/1/25-5/...	0.00	3,229.26	
11959	NSSRA	06/20/2025	Regular	0.00	185,748.45	192516
2030	Invoice	06/06/2025	1st Installment of 2025 Member Agency C...	0.00	185,748.45	
11959	NSSRA	06/20/2025	Regular	0.00	36,022.30	192517
2044	Invoice	06/06/2025	2025 Annual Inclusion Installment- 1st Ins...	0.00	36,022.30	
16344	PARKS FOUNDATION OF HIGHLAND	06/20/2025	Regular	0.00	330.07	192518
061225	Invoice	06/12/2025	Foundation Funds collected @ PDHP 5/1-5...	0.00	330.07	
18412	PATRICK GOSS	06/20/2025	Regular	0.00	675.00	192519
061325	Invoice	06/13/2025	3 flag football games on 4/30,5/7,5/14,5/...	0.00	675.00	
12014	PATRICK SLEIN	06/20/2025	Regular	0.00	495.00	192520
061325	Invoice	06/13/2025	11 flagfootball games 3on 4/30,5/7,5/28- 2..	0.00	495.00	
12057	PHILLIP FOLINO	06/20/2025	Regular	0.00	380.00	192521
060725	Invoice	06/07/2025	2 House baseball games on 6/14/25	0.00	160.00	
060725	Invoice	06/07/2025	2 house baseball games on 6/7/25	0.00	130.00	
061225	Invoice	06/12/2025	1 travel baseball game on 5/31	0.00	90.00	
12084	POOLSIDE, INC.	06/20/2025	Regular	0.00	6,250.00	192522
40167	Invoice	04/24/2025	HCAP Pool Opening	0.00	6,250.00	
20229	R&R SPECIALTIES OF WISCONSIN INC	06/20/2025	Regular	0.00	1,451.00	192523
0085525-IN	Invoice	06/02/2025	CIA jet ice textile logo	0.00	1,451.00	
12157	RAY AMIDEI	06/20/2025	Regular	0.00	825.00	192527
060425	Invoice	06/04/2025	06/03/25 CPR/AED 15 participants	0.00	825.00	
20676	RESTAURANT FURNITURE PLUS	06/20/2025	Regular	0.00	1,544.79	192541
S12552	Invoice	05/30/2025	Table tops and hardware	0.00	1,544.79	
12203	RICHMOND FISHERIES	06/20/2025	Regular	0.00	1,100.00	192528
060625	Invoice	06/06/2025	120 Largemouth Bass & 385 Bluegill	0.00	1,100.00	
12306	SANTO SPORT STORE	06/20/2025	Regular	0.00	1,533.00	192529
711964	Invoice	06/09/2025	Sponsor logo on 108 sleeves	0.00	270.00	
713069	Invoice	05/05/2025	Nike Jersey for baseball	0.00	29.00	
713191	Invoice	06/03/2025	Youth baseball gear and hats	0.00	802.00	
713192	Invoice	06/05/2025	Youth Striker packets with logos	0.00	432.00	

Check Register

Packet: APPKT04645-06/20/25 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
12321	SCHAEFGES BROTHERS, INC	06/20/2025	Regular	0.00	191,371.70	192530
Application No 8...	Invoice	05/30/2025	Sunset Woods Park Improvements 5/30/25	0.00	191,371.70	
21275	SHIHKHA PARAKH	06/20/2025	Regular	0.00	370.00	192531
2861621	Invoice	06/16/2025	REFUNDS	0.00	370.00	
12458	STEVE BUTI	06/20/2025	Regular	0.00	974.48	192532
061025	Invoice	06/10/2025	Track & Feild Event Clinic June 2025	0.00	974.48	
18900	STUCKEY CONSTRUCTION COMPANY	06/20/2025	Regular	0.00	300,736.89	192534
8 - PDHP Pickle a...	Invoice	05/31/2025	Application No.8 - PDHP Pickle and Padel C...	0.00	300,736.89	
20140	TESTING SERVICE CORPORATION	06/20/2025	Regular	0.00	6,823.00	192535
IN134365	Invoice	05/30/2025	Engineering services and materials test	0.00	6,823.00	
21270	THE ACTORS GYMNASIUM	06/20/2025	Regular	0.00	2,000.00	192536
041425	Invoice	04/14/2025	Entertainment for Independence Day Para...	0.00	2,000.00	
12569	THE LAKOTA GROUP, INC.	06/20/2025	Regular	0.00	9,934.34	192537
25006-04	Invoice	06/13/2025	5/2/25-5/31/25 Greenprint Master Plan	0.00	9,934.34	
19785	THE SWEET GROUP	06/20/2025	Regular	0.00	495.00	192540
052725	Invoice	05/27/2025	Flag Football Official	0.00	495.00	
12792	THE WOOLENWEAR CO	06/20/2025	Regular	0.00	1,562.25	192538
00110368	Invoice	06/03/2025	Camp Shirts	0.00	1,562.25	
12607	TIM GIBSON	06/20/2025	Regular	0.00	630.00	192539
061325	Invoice	06/13/2025	14 flagfootball games 3on 4/30,5/7,5/28,6...	0.00	630.00	
12665	TYLER TECHNOLOGIES, INC	06/20/2025	Regular	0.00	410.00	192542
045-521524	Invoice	05/21/2025	Training Session 2 5/13/25	0.00	410.00	
12732	W.B. OLSON, INC.	06/20/2025	Regular	0.00	408,436.00	192543
744 5 R	Invoice	06/10/2025	New Community Cent. West Ridge Constr...	0.00	408,436.00	
17713	WILD GOOSE CHASE INC	06/20/2025	Regular	0.00	2,662.00	192544
251212	Invoice	04/02/2025	Goose Egg Depredation - 3/1/25 - 5/31/25	0.00	1,163.00	
251497	Invoice	05/02/2025	Property inspection for Goose Control	0.00	1,499.00	
20063	WILLIE ROUNSAVILLE	06/20/2025	Regular	0.00	360.00	192545
061225	Invoice	06/12/2025	4 games travel baseball 5/31, 2 on 6/4 and...	0.00	360.00	
12781	WILSON SPORTING GOODS	06/20/2025	Regular	0.00	405.53	192546
4550707481	Invoice	05/07/2025	Pro overgrip, aire classic, nxt 16	0.00	341.86	
4551046233	Invoice	06/04/2025	12 pro overgrip pk	0.00	63.67	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	126	86	0.00	1,497,996.74
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	126	86	0.00	1,497,996.74

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	1,497,996.74
			<u>1,497,996.74</u>



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
18411	STUDIO E 16, LLC	06/20/2025	Regular	0.00	750.00	192547
62125	Invoice	06/18/2025	Swimming Pool B-roll- filming grand open...	0.00	750.00	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	750.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	750.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	6/2025	750.00
			<hr/> 750.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04615 - P-Card Statement 4/8/25-5/7/25 Payment

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10313	BOA P-CARD STATEMENTS	05/07/2025	Bank Draft	0.00	183,035.58	DFT0005490
50725	Invoice	05/07/2025	P-Card with PA	0.00	183,035.58	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	183,035.58
EFT's	0	0	0.00	0.00
	1	1	0.00	183,035.58

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	5/2025	183,035.58
			<u>183,035.58</u>



Payables Left To Pay Again

Vendor Set: 01 - Vendor Set 01

Bank: AP - AP BANK

Vendor Number	Vendor Name				Total Vendor Amount
18140	JOHN MADDEN				-85.00
Payment Type	Payment Number	Original Payment Date	Reversal Date		Payment Amount
Check	190995	07/25/2024	05/19/2025		-85.00
Payable Number:	Description	Payable Date	Due Date	Payable Amount	
071624	Travel Baseball Umpire-1 game on 7/2/24	07/16/2024	07/25/2024	85.00	

Bank Code Summary

Bank Code	Canceled Payables	Payables Left To Pay Again	Total
AP	0.00	-85.00	-85.00
Report Total:	0.00	-85.00	-85.00



Canceled Payables

Vendor Set: 01 - Vendor Set 01

Bank: AP - AP BANK

Vendor Number	Vendor Name				Total Vendor Amount
20168	LAKE COUNTY GOVERNMENT				-440.00
Payment Type	Payment Number	Original Payment Date	Reversal Date	Cancel Date	Payment Amount
Check	191001	07/25/2024	05/30/2025	05/30/2025	-440.00
Payable Number:	Description	Payable Date	Due Date	Payable Amount	
INV-00086442-R	SMC-WDP-24-669 Loni Review Fee	07/25/2024	07/25/2024	440.00	

Bank Code Summary

Bank Code	Canceled Payables	Payables Left To Pay Again	Total
AP	-440.00	0.00	-440.00
Report Total:	-440.00	0.00	-440.00



Park District of Highland Park, IL

Income Statement

Current Period Ending 05/31/2025

DISTRICT WIDE

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	152,284.95	178,593.26	2,349,790.71	2,048,933.80	300,856.91	4,287,673.75	159,794.93	2,308,130.04
110 - CAMPS	686.00	104.76	4,059.00	14,940.79	-10,881.79	2,025,231.00	2,532.00	28,172.05
120 - LESSONS	35,153.77	41,789.96	219,071.63	228,919.25	-9,847.62	528,486.50	42,278.88	245,366.04
130 - SPECIAL EVENTS	12,238.00	23,380.00	68,654.30	74,657.00	-6,002.70	111,550.00	12,076.69	67,036.19
410 - TAX	1,470,660.19	1,002,802.42	1,530,656.49	1,065,326.42	465,330.07	15,893,873.64	1,032,764.72	1,130,316.90
420 - FEES & CHARGES	509,145.01	382,189.46	1,038,128.49	760,880.25	277,248.24	2,996,492.75	477,306.36	990,553.69
440 - MEMBERSHIPS	140,808.85	141,522.05	625,165.34	587,582.18	37,583.16	1,722,428.47	127,514.22	561,609.05
450 - RENTALS	72,377.41	167,686.59	565,473.77	589,184.76	-23,710.99	1,705,394.22	149,448.28	695,709.63
460 - MERCHANDISING	21,510.72	18,066.95	43,563.43	49,165.49	-5,602.06	183,169.50	19,453.92	47,084.16
470 - INTEREST INCOME	66,483.19	17,914.50	521,226.47	89,572.50	431,653.97	215,000.00	86,167.67	451,142.78
480 - MISCELLANEOUS INCOME	551,601.61	45,337.57	734,299.07	1,087,528.51	-353,229.44	2,518,983.00	299,340.49	374,682.71
510 - OTHER INCOME	62,683.34	0.00	251,466.54	225,000.00	26,466.54	543,923.18	0.00	0.00
Total Revenue:	3,095,633.04	2,019,387.52	7,951,555.24	6,821,690.95	1,129,864.29	32,732,206.01	2,408,678.16	6,899,803.24
Expense								
100 - PROGRAMS	245,700.92	190,554.37	961,651.20	996,974.02	35,322.82	2,346,626.29	253,786.57	962,999.62
110 - CAMPS	3,966.41	27,311.59	31,328.28	47,628.40	16,300.12	1,124,996.89	7,068.72	27,579.52
120 - LESSONS	30,014.00	24,461.83	96,087.77	108,678.27	12,590.50	271,178.51	33,713.90	119,224.54
130 - SPECIAL EVENTS	14,972.18	12,067.69	61,732.34	61,110.01	-622.33	166,605.99	19,995.55	66,909.26
610 - SALARIES & WAGES	1,178,777.19	1,235,948.63	3,853,031.55	4,097,374.86	244,343.31	10,958,818.90	1,147,355.04	3,672,055.56
620 - CONTRACTUAL SERVICES	242,407.89	325,412.58	934,581.83	1,305,021.03	370,439.20	3,535,798.23	415,119.52	1,078,744.20
630 - INSURANCE	232,620.91	235,565.96	911,914.20	1,002,363.91	90,449.71	2,993,912.99	193,662.78	779,435.49
640 - MATERIALS & SUPPLIES	66,814.64	112,180.45	212,675.79	312,452.55	99,776.76	751,619.10	66,975.52	190,558.72
650 - MAINTENANCE & LANDSCAPING CONTRACTS	46,571.30	74,159.96	173,920.85	228,957.54	55,036.69	604,221.10	76,680.11	174,093.13
660 - UTILITIES	84,835.83	72,993.07	331,440.52	373,113.37	41,672.85	1,034,246.33	95,129.31	336,392.52
670 - PENSION CONTRIBUTIONS	95,096.86	104,291.43	318,629.15	353,479.72	34,850.57	942,827.98	92,629.09	302,628.88
680 - COST OF GOODS SOLD	13,454.47	13,533.83	28,763.85	50,594.15	21,830.30	111,325.00	26,080.76	47,525.85
710 - DEBT RETIREMENT	0.00	0.00	950.00	1,000.00	50.00	3,583,485.38	0.00	950.00
720 - CAPITAL OUTLAY	1,494,692.31	1,775,842.78	3,927,673.80	5,814,008.94	1,886,335.14	18,332,598.98	128,688.38	1,593,665.58
Total Expense:	3,749,924.91	4,204,324.17	11,844,381.13	14,752,756.77	2,908,375.64	46,758,261.67	2,556,885.25	9,352,762.87
Report Total:	-654,291.87	-2,184,936.65	-3,892,825.89	-7,931,065.82	4,038,239.93	-14,026,055.66	-148,207.09	-2,452,959.63

Fund Summary

Fund	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
01 - GENERAL CORPORATE	-9,085.35	-238,808.19	-1,500,631.90	-2,053,567.94	552,936.04	-389,950.57	-236,295.79	-1,643,731.66
25 - SPECIAL RECREATION	659,354.57	70,476.01	659,301.63	70,476.01	588,825.62	576,542.98	65,575.67	58,805.68
29 - RECREATION	-523,920.10	-346,132.88	-73,979.79	-1,398,836.14	1,324,856.35	3,059,167.36	-72,453.21	552,186.63
60 - DEBT SERVICE	163,896.30	56,075.19	162,957.79	55,075.19	107,882.60	-1,714,312.38	106,459.21	105,510.94
70 - CAPITAL PROJECTS	-944,537.29	-1,726,546.78	-3,140,473.62	-4,604,212.94	1,463,739.32	-15,557,503.05	-11,492.97	-1,525,731.22
Report Total:	-654,291.87	-2,184,936.65	-3,892,825.89	-7,931,065.82	4,038,239.93	-14,026,055.66	-148,207.09	-2,452,959.63

Capital Projects - Other income is ahead of budget due to impact fees coming in that were not budgeted for. Capital Outlay and Contractual Services are under budget due to projects stalling due to poor 2025 winter/spring weather. This is a timing difference.

Special Recreation - Taxes between special recreation and recreation were transposed. This will be corrected in June.

Debt Service - Debt service is doing better than expected due to taxes coming in more quickly than anticipated. This is a timing difference.

Recreation Fund - Programs are doing better than budget at the end of May. Adult and youth tennis are contributing to this and it is a timing difference, except for about \$35,000. Visual arts revenue is greater than budget by \$22,000 and is due to increased enrollment. Childhood enrichment is also contributing to the surplus with new students joining the winter session. It is a permanent difference of \$148,000. Dance also has a permanent surplus due to increased enrollment and addition of new classes of \$31,000. Youth enrichment is also above budget by \$12,000 due to more enrollment than budgeted. This is a permanent difference. Skating school exceeded budget by \$35,000 by having more participants than budgeted for. This is a permanent difference. Athletics is showing permanent surplus in the football - youth flag and house baseball programming by \$12,000 and \$13,000 respectively, due to greater enrollment than budgeted. Taxes between special recreation and recreation were transposed. This will be corrected in June. The bulk of the variance in fees and charges is due to the golf course. It is due to greens fees of \$223,000 and permanent tee time sales of \$11,000. It is a permanent difference. Park Ave is above budget for parking fees at \$15,000 and skating with skates is also above budgeted by \$12,000. Interest income is above budget due to interest rates not coming down as much as anticipated. This is a permanent difference of \$368,000. Miscellaneous income is over budget due to several sponsorships district wide that were not budgeted for. This is a permanent difference. Camps is largely under-budget due to Spot camp wages, beach camp wages, beach camp expenses and camp-girls play strong expenses being under-budget. This is a timing difference. Lessons expenses are under budget, largely due to golf wages at \$2,000, private athletic lessons at \$2,000, and swim lessons at \$8,000. These are timing differences. Contractual services is under budget largely due to computer expense, maintenance contracts, education and training, and advertising and promotions. This is a timing difference. Materials and supplies is under budget largely due to gasoline, materials and supplies, chemicals, and uniforms. This is a timing difference. Maintenance and landscaping contracts is under budget due to equipment repairs, building repairs, and miscellaneous landscaping that have not come to fruition. This is a timing difference. Utility bills are coming in more slowly than expected. This is a timing difference. Pension contributions are less than budgeted due to open positions in recreation during the year and is line with less salaries and wages and insurance. Cost of goods sold is largely under budget in golf for accessories and balls by \$20,000. Capital outlay is under budget due largely to dredging not yet being paid, and due to less equipment purchases than budgeted.

General Corporate - Property taxes have come in quicker than budgeted. This is a timing difference. Interest income is above budget due to interest rates not coming down as much as anticipated. This \$64,000 is a permanent difference. Miscellaneous income is over budget largely due to \$15,500 in advertising income coming in that was not budgeted for. This is a permanent difference. Contractual services is under budget due to staff development, planning and civil service, maintenance contracts, tree care services, professional fees, ecological restoration, and contingencies. This is a timing difference. Materials and supplies is under budget due to materials and supplies, gasoline, and shrubs and trees. This is a temporary difference. Maintenance and landscape contracts are under budget due to playground surfacing, landscape equipment, equipment repairs, pickup maintenance, and dump truck maintenance not coming to fruition. This is a temporary difference.



Park District of Highland Park, IL

Income Statement

Current Period Ending 05/31/2025

01 - GENERAL FUND

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
410 - TAX	641,565.50	498,396.78	701,501.28	560,920.78	140,580.50	6,723,154.06	468,916.46	566,459.82
420 - FEES & CHARGES	5,112.88	4,652.04	16,077.14	11,939.27	4,137.87	45,696.00	4,857.11	15,868.10
450 - RENTALS	-269.61	0.00	11,428.64	11,800.00	-371.36	11,800.00	-95.65	11,453.06
460 - MERCHANDISING	0.00	36.99	0.00	108.02	-108.02	304.00	0.00	0.00
470 - INTEREST INCOME	10,085.80	5,414.50	90,758.84	27,072.50	63,686.34	65,000.00	14,306.34	93,080.53
480 - MISCELLANEOUS INCOME	36,667.08	25,500.00	72,322.46	35,124.66	37,197.80	54,701.00	3,544.75	24,372.25
Total Revenue:	693,161.65	534,000.31	892,088.36	646,965.23	245,123.13	6,900,655.06	491,529.01	711,233.76
Expense								
610 - SALARIES & WAGES	406,357.68	415,137.08	1,381,491.45	1,419,549.25	38,057.80	3,681,441.87	378,349.06	1,300,763.07
620 - CONTRACTUAL SERVICES	104,260.84	159,608.53	305,786.89	494,699.03	188,912.14	1,382,992.57	180,112.49	387,657.65
630 - INSURANCE	118,815.83	107,702.13	434,192.16	474,698.99	40,506.83	1,355,462.63	93,850.74	377,407.31
640 - MATERIALS & SUPPLIES	16,573.18	37,273.80	81,581.08	99,045.46	17,464.38	299,553.50	23,889.74	88,033.70
650 - MAINTENANCE & LANDSCAPING CONTRACTS	9,292.02	11,045.26	27,865.08	41,235.22	13,370.14	119,849.10	8,105.28	42,383.81
660 - UTILITIES	13,624.11	6,524.26	45,067.22	49,465.02	4,397.80	128,958.32	12,372.05	50,036.74
670 - PENSION CONTRIBUTIONS	33,323.34	35,517.44	116,736.38	121,840.20	5,103.82	322,347.64	31,145.44	108,683.14
Total Expense:	702,247.00	772,808.50	2,392,720.26	2,700,533.17	307,812.91	7,290,605.63	727,824.80	2,354,965.42
Report Total:	-9,085.35	-238,808.19	-1,500,631.90	-2,053,567.94	552,936.04	-389,950.57	-236,295.79	-1,643,731.66

Property taxes have come in quicker than budgeted. This is a timing difference.

Interest income is above budget due to interest rates not coming down as much as anticipated. This \$64,000 is a permanent difference.

Miscellaneous income is over budget largely due to \$15,500 in advertising income coming in that was not budgeted for. This is a permanent difference.

Contractual services is under budget due to staff development, planning and civil service, maintenance contracts, tree care services, professional fees, ecological restoration, and contingencies. This is a timing difference.

Materials and supplies is under budget due to materials and supplies, gasoline, and shrubs and trees. This is a temporary difference.

Maintenance and landscape contracts are under budget due to playground surfacing, landscape equipment, equipment repairs, pickup maintenance, and dump truck maintenance not coming to fruition. This is a temporary difference.



Park District of Highland Park, IL

Income Statement

Current Period Ending 05/31/2025

25 - SPECIAL RECREATION

Type	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	659,354.57	71,663.51	659,361.63	71,663.51	587,698.12	1,023,764.12	66,065.96	66,066.97
Total Revenue:	659,354.57	71,663.51	659,361.63	71,663.51	587,698.12	1,023,764.12	66,065.96	66,066.97
Expense								
620 - CONTRACTUAL SERVICES	0.00	1,187.50	60.00	1,187.50	1,127.50	447,221.14	0.00	0.00
720 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	490.29	7,261.29
Total Expense:	0.00	1,187.50	60.00	1,187.50	1,127.50	447,221.14	490.29	7,261.29
Report Total:	659,354.57	70,476.01	659,301.63	70,476.01	588,825.62	576,542.98	65,575.67	58,805.68

Taxes between special recreation and recreation were transposed. This will be corrected in June.



Park District of Highland Park, IL

Income Statement

Current Period Ending 05/31/2025

29 - RECREATION FUND

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	152,284.95	178,593.26	2,349,790.71	2,048,933.80	300,856.91	4,287,673.75	159,794.93	2,308,130.04
110 - CAMPS	686.00	104.76	4,059.00	14,940.79	-10,881.79	2,025,231.00	2,532.00	28,172.05
120 - LESSONS	35,153.77	41,789.96	219,071.63	228,919.25	-9,847.62	528,486.50	42,278.88	245,366.04
130 - SPECIAL EVENTS	12,238.00	23,380.00	68,654.30	74,657.00	-6,002.70	111,550.00	12,076.69	67,036.19
410 - TAX	5,843.82	376,666.94	5,885.79	376,666.94	-370,781.15	6,277,782.46	391,323.09	391,329.17
420 - FEES & CHARGES	504,032.13	377,537.42	1,022,051.35	748,940.98	273,110.37	2,950,796.75	472,449.25	974,685.59
440 - MEMBERSHIPS	140,808.85	141,522.05	625,165.34	587,582.18	37,583.16	1,722,428.47	127,514.22	561,609.05
450 - RENTALS	72,647.02	167,686.59	554,045.13	577,384.76	-23,339.63	1,693,594.22	149,543.93	684,256.57
460 - MERCHANDISING	21,510.72	18,029.96	43,563.43	49,057.47	-5,494.04	182,865.50	19,453.92	47,084.16
470 - INTEREST INCOME	56,397.39	12,500.00	430,467.49	62,500.00	367,967.49	150,000.00	71,861.33	345,982.53
480 - MISCELLANEOUS INCOME	7,134.53	2,916.57	38,707.11	10,482.85	28,224.26	60,875.00	54,260.44	84,770.16
510 - OTHER INCOME	0.00	0.00	0.00	0.00	0.00	65,534.25	0.00	0.00
Total Revenue:	1,008,737.18	1,340,727.51	5,361,461.28	4,780,066.02	581,395.26	20,056,817.90	1,503,088.68	5,738,421.55
Expense								
100 - PROGRAMS	245,700.92	190,554.37	961,651.20	996,974.02	35,322.82	2,346,626.29	253,786.57	962,999.62
110 - CAMPS	3,966.41	27,311.59	31,328.28	47,628.40	16,300.12	1,124,996.89	7,068.72	27,579.52
120 - LESSONS	30,014.00	24,461.83	96,087.77	108,678.27	12,590.50	271,178.51	33,713.90	119,224.54
130 - SPECIAL EVENTS	14,972.18	12,067.69	61,732.34	61,110.01	-622.33	166,605.99	19,995.55	66,909.26
610 - SALARIES & WAGES	772,419.51	820,811.55	2,471,540.10	2,677,825.61	206,285.51	7,277,377.03	769,005.98	2,371,292.49
620 - CONTRACTUAL SERVICES	117,144.64	146,616.55	532,063.00	679,134.50	147,071.50	1,515,584.52	108,386.24	456,111.48
630 - INSURANCE	113,805.08	127,863.83	477,722.04	527,664.92	49,942.88	1,638,450.36	99,812.04	402,028.18
640 - MATERIALS & SUPPLIES	50,241.46	74,906.65	131,094.71	213,407.09	82,312.38	452,065.60	43,085.78	102,525.02
650 - MAINTENANCE & LANDSCAPING CONTRACTS	37,279.28	63,114.70	146,055.77	187,722.32	41,666.55	484,372.00	68,574.83	131,709.32
660 - UTILITIES	71,211.72	66,468.81	286,373.30	323,648.35	37,275.05	905,288.01	82,757.26	286,355.78
670 - PENSION CONTRIBUTIONS	61,773.52	68,773.99	201,892.77	231,639.52	29,746.75	620,480.34	61,483.65	193,945.74
680 - COST OF GOODS SOLD	13,454.47	13,533.83	28,763.85	50,594.15	21,830.30	111,325.00	26,080.76	47,525.85
720 - CAPITAL OUTLAY	674.09	50,375.00	9,135.94	72,875.00	63,739.06	83,300.00	1,790.61	18,028.12
Total Expense:	1,532,657.28	1,686,860.39	5,435,441.07	6,178,902.16	743,461.09	16,997,650.54	1,575,541.89	5,186,234.92
Report Total:	-523,920.10	-346,132.88	-73,979.79	-1,398,836.14	1,324,856.35	3,059,167.36	-72,453.21	552,186.63

Fund Summary

Fund	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
29 - RECREATION	-523,920.10	-346,132.88	-73,979.79	-1,398,836.14	1,324,856.35	3,059,167.36	-72,453.21	552,186.63
Report Total:	-523,920.10	-346,132.88	-73,979.79	-1,398,836.14	1,324,856.35	3,059,167.36	-72,453.21	552,186.63

Programs are doing better than budget at the end of May. Adult and youth tennis are contributing to this and it is a timing difference, except for about \$35,000. Visual arts revenue is greater than budget by \$22,000 and is due to increased enrollment. Childhood enrichment is also contributing to the surplus with new students joining the winter session. It is a permanent difference of \$148,000. Dance also has a permanent surplus due to increased enrollment and addition of new classes of \$31,000. Youth enrichment is also above budget by \$12,000 due to more enrollment than budgeted. This is a permanent difference. Skating school exceeded budget by \$35,000 by having more participants than budgeted for. This is a permanent difference. Athletics is showing permanent surplus in the football - youth flag and house baseball programming by \$12,000 and \$13,000 respectively, due to greater enrollment than budgeted.

The negative variance in camps is due to a winter mini-camp at CIA that was budgeted for occurring in 12/24 vs. 1/25. This is a permanent difference of \$6,000. Youth tennis camp was miscoded and will be corrected in June for \$8,000. This is a timing difference in revenue.

Taxes between special recreation and recreation were transposed. This will be corrected in June.

The bulk of the variance in fees and charges is due to the golf course. It is due to greens fees of \$223,000 and permanent tee time sales of \$11,000. It is a permanent difference. Park Ave is above budget for parking fees at \$15,000 and skating with skates is also above budgeted by \$12,000.

Interest income is above budget due to interest rates not coming down as much as anticipated. This is a permanent difference of \$368,000.

Miscellaneous income is over budget due to several sponsorships district wide that were not budgeted for. This is a permanent difference.

Camps is largely under-budget due to Spot camp wages, beach camp wages, beach camp expenses and camp-girls play strong expenses being under-budget. This is a timing difference.

Lessons expenses are under budget, largely due to golf wages at \$2,000, private athletic lessons at \$2,000, and swim lessons at \$8,000. These are timing differences.

Contractual services is under budget largely due to computer expense, maintenance contracts, education and training, and advertising and promotions. This is a timing difference.

Materials and supplies is under budget largely due to gasoline, materials and supplies, chemicals, and uniforms. This is a timing difference.

Maintenance and landscaping contracts is under budget due to equipment repairs, building repairs, and miscellaneous landscaping that have not come to fruition. This is a timing difference.

Utility bills are coming in more slowly than expected. This is a timing difference.

Pension contributions are less than budgeted due to open positions in recreation during the year and is line with less salaries and wages and insurance.

Cost of goods sold is largely under budget in golf for accessories and balls by \$20,000.

Capital outlay is under budget due largely to dredging not yet being paid, and due to less equipment purchases than budgeted.



Park District of Highland Park, IL

60 - DEBT SERVICE

Income Statement

Current Period Ending 05/31/2025

Type	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	163,896.30	56,075.19	163,907.79	56,075.19	107,832.60	1,869,173.00	106,459.21	106,460.94
Total Revenue:	163,896.30	56,075.19	163,907.79	56,075.19	107,832.60	1,869,173.00	106,459.21	106,460.94
Expense								
710 - DEBT RETIREMENT	0.00	0.00	950.00	1,000.00	50.00	3,583,485.38	0.00	950.00
Total Expense:	0.00	0.00	950.00	1,000.00	50.00	3,583,485.38	0.00	950.00
Report Total:	163,896.30	56,075.19	162,957.79	55,075.19	107,882.60	-1,714,312.38	106,459.21	105,510.94

Debt service is doing better than expected due to taxes coming in more quickly than anticipated. This is a timing difference.



Park District of Highland Park, IL

70 - CAPITAL FUND

Income Statement

Current Period Ending 05/31/2025

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
470 - INTEREST INCOME	0.00	0.00	0.14	0.00	0.14	0.00	0.00	12,079.72
480 - MISCELLANEOUS INCOME	507,800.00	16,921.00	623,269.50	1,041,921.00	-418,651.50	2,403,407.00	241,535.30	265,540.30
510 - OTHER INCOME	62,683.34	0.00	251,466.54	225,000.00	26,466.54	478,388.93	0.00	0.00
Total Revenue:	570,483.34	16,921.00	874,736.18	1,266,921.00	-392,184.82	2,881,795.93	241,535.30	277,620.02
Expense								
620 - CONTRACTUAL SERVICES	21,002.41	18,000.00	96,671.94	130,000.00	33,328.06	190,000.00	126,620.79	234,975.07
720 - CAPITAL OUTLAY	1,494,018.22	1,725,467.78	3,918,537.86	5,741,133.94	1,822,596.08	18,249,298.98	126,407.48	1,568,376.17
Total Expense:	1,515,020.63	1,743,467.78	4,015,209.80	5,871,133.94	1,855,924.14	18,439,298.98	253,028.27	1,803,351.24
Report Total:	-944,537.29	-1,726,546.78	-3,140,473.62	-4,604,212.94	1,463,739.32	-15,557,503.05	-11,492.97	-1,525,731.22

Miscellaneous income is falling short due to minimal donations coming in for the Dome and Park Ave and WRC grants not coming in yet. This is a timing difference.

Other income is ahead of budget due to impact fees coming in that were not budgeted for.

Capital Outlay and Contractual Services are under budget due to projects stalling due to poor 2025 winter/spring weather. This is a timing difference.



RECREATION BY CENTER

Park District of Highland Park, IL

Account Type	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity
Fund: 29 - RECREATION				
Center: 11 - ADMINISTRATIVE				
Revenue	\$ 6,249,619.67	\$ 800,312.59	\$ 6,491,282.46	\$ 451,403.03
Expense	\$ 7,501,952.75	\$ 1,368,537.63	\$ 6,758,753.72	\$ 1,391,025.92
Center: 11 - ADMINISTRATIVE Surplus (Deficit):	\$ (1,252,333.08)	\$ (568,225.04)	\$ (267,471.26)	\$ (939,622.89)
Net Revenue:	-20.04%	-71.00%	-4.12%	-208.16%
Center: 24 - WEST RIDGE CENTER				
Revenue	\$ 801,668.00	\$ 551,878.65	\$ 883,501.00	\$ 595,646.53
Expense	\$ 1,022,929.28	\$ 428,231.19	\$ 1,078,122.45	\$ 437,422.11
Center: 24 - WEST RIDGE CENTER Surplus (Deficit):	\$ (221,261.28)	\$ 123,647.46	\$ (194,621.45)	\$ 158,224.42
Net Revenue:	-27.60%	22.40%	-22.03%	26.56%
Center: 26 - ATHLETICS				
Revenue	\$ 1,130,926.00	\$ 645,574.64	\$ 1,237,581.50	\$ 606,419.40
Expense	\$ 1,101,606.60	\$ 452,513.73	\$ 1,268,715.38	\$ 425,608.68
Center: 26 - ATHLETICS Surplus (Deficit):	\$ 29,319.40	\$ 193,060.91	\$ (31,133.88)	\$ 180,810.72
Net Revenue:	2.59%	29.91%	-2.52%	29.82%
Center: 28 - CAMPS				
Revenue	\$ 1,136,585.00	\$ 5,411.00	\$ 1,216,775.00	\$ 4,059.00
Expense	\$ 619,430.69	\$ 46,579.28	\$ 816,133.48	\$ 77,444.01
Center: 28 - CAMPS Surplus (Deficit):	\$ 517,154.31	\$ (41,168.28)	\$ 400,641.52	\$ (73,385.01)
Net Revenue:	45.50%	-760.83%	32.93%	-1807.96%
Center: 29 - SPECIAL EVENTS				
Revenue	\$ 62,475.00	\$ 19,960.00	\$ 40,510.00	\$ 21,332.30
Expense	\$ 185,652.12	\$ 58,123.71	\$ 166,162.88	\$ 59,002.04
Center: 29 - SPECIAL EVENTS Surplus (Deficit):	\$ (123,177.12)	\$ (38,163.71)	\$ (125,652.88)	\$ (37,669.74)
Net Revenue:	-197.16%	-191.20%	-310.18%	-176.59%
Center: 31 - HIDDEN CREEK AQUAPARK				
Revenue	\$ 460,883.50	\$ 10,484.49	\$ 522,450.00	\$ 11,736.93
Expense	\$ 647,338.54	\$ 118,288.50	\$ 714,744.57	\$ 110,259.58
Center: 31 - HIDDEN CREEK AQUAPARK Surplus (Deficit):	\$ (186,455.04)	\$ (107,804.01)	\$ (192,294.57)	\$ (98,522.65)
Net Revenue:	-40.46%	-1,028.22%	-36.81%	-839.42%

Account Type	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity
Center: 32 - ROSEWOOD INTERPRETIVE CENTER				
Revenue	\$ 129,676.00	\$ 27,397.50	\$ 143,426.25	\$ 33,524.70
Expense	\$ 119,521.49	\$ 24,966.50	\$ 147,068.05	\$ 48,421.88
Center: 32 - ROSEWOOD INTERPRETIVE CENTER Surplus (Deficit):	\$ 10,154.51	\$ 2,431.00	\$ (3,641.80)	\$ (14,897.18)
Net Revenue:	7.83%	8.87%	-2.54%	-44.44%
Center: 33 - ROSEWOOD BEACH				
Revenue	\$ 177,975.00	\$ 46,327.00	\$ 213,425.00	\$ 36,929.50
Expense	\$ 287,704.11	\$ 34,755.22	\$ 296,420.21	\$ 54,250.55
Center: 33 - ROSEWOOD BEACH Surplus (Deficit):	\$ (109,729.11)	\$ 11,571.78	\$ (82,995.21)	\$ (17,321.05)
Net Revenue:	-61.65%	24.98%	-38.89%	-46.90%
Center: 34 - PARK AVENUE				
Revenue	\$ 278,077.91	\$ 200,553.80	\$ 271,120.00	\$ 196,440.81
Expense	\$ 293,032.13	\$ 32,159.30	\$ 298,080.38	\$ 42,887.22
Center: 34 - PARK AVENUE Surplus (Deficit):	\$ (14,954.22)	\$ 168,394.50	\$ (26,960.38)	\$ 153,553.59
Net Revenue:	-5.38%	83.96%	-9.94%	78.17%
Center: 38 - ICE ARENA				
Revenue	\$ 1,210,865.50	\$ 631,717.79	\$ 1,373,866.22	\$ 643,733.82
Expense	\$ 1,146,698.89	\$ 434,723.76	\$ 1,338,458.58	\$ 473,932.25
Center: 38 - ICE ARENA Surplus (Deficit):	\$ 64,166.61	\$ 196,994.03	\$ 35,407.64	\$ 169,801.57
Net Revenue:	5.30%	31.18%	2.58%	26.38%
Center: 41 - MAINTENANCE				
Expense	\$ 1,009,351.08	\$ 285,217.09	\$ -	\$ -
Center: 41 - MAINTENANCE Total:	\$ 1,009,351.08	\$ 285,217.09	\$ -	\$ 0.00%
Net Revenue:				
Center: 42 - SUNSET VALLEY GOLF CLUB				
Revenue	\$ 2,141,345.00	\$ 789,535.35	\$ 2,339,845.00	\$ 742,730.35
Expense	\$ 774,879.40	\$ 268,200.66	\$ 1,960,676.61	\$ 610,115.47
Center: 42 - SUNSET VALLEY GOLF CLUB Surplus (Deficit):	\$ 1,366,465.60	\$ 521,334.69	\$ 379,168.39	\$ 132,614.88
Net Revenue:	63.81%	66.03%	16.20%	17.86%
Center: 49 - RECREATION CENTER ADMIN				
Revenue	\$ 95,901.00	\$ 65,269.22	\$ 98,586.00	\$ 55,165.56
Expense	\$ 722,300.97	\$ 268,235.86	\$ 753,959.37	\$ 276,408.21
Center: 49 - RECREATION CENTER ADMIN Surplus (Deficit):	\$ (626,399.97)	\$ (202,966.64)	\$ (655,373.37)	\$ (221,242.65)
Net Revenue:	-653.17%	-310.97%	-664.77%	-401.05%
Center: 51 - RECREATION CENTER FITNESS				
Revenue	\$ 1,415,092.39	\$ 675,029.54	\$ 1,737,507.05	\$ 733,672.57
Expense	\$ 871,759.71	\$ 313,997.79	\$ 984,984.77	\$ 355,227.25
Center: 51 - RECREATION CENTER FITNESS Surplus (Deficit):	\$ 543,332.68	\$ 361,031.75	\$ 752,522.28	\$ 378,445.32
Net Revenue:	38.40%	53.48%	43.31%	51.58%
Center: 53 - RECREATION CENTER AQUATICS				
Revenue	\$ 286,927.80	\$ 126,867.15	\$ 284,727.75	\$ 104,599.95
Expense	\$ 386,128.26	\$ 144,676.79	\$ 377,343.03	\$ 135,002.84
Center: 53 - RECREATION CENTER AQUATICS Surplus (Deficit):	\$ (99,200.46)	\$ (17,809.64)	\$ (92,615.28)	\$ (30,402.89)
Net Revenue:	-34.57%	-14.04%	-32.53%	-29.07%

Account Type	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity
Center: 54 - DOME				
Revenue	\$ -	\$ -	\$ 557,834.67	\$ 17,369.00
Expense	\$ -	\$ -	\$ 643,332.62	\$ 50,998.06
Center: 54 - DOME Surplus (Deficit):	\$ -	\$ -	\$ (85,497.95)	\$ (33,629.06)
Net Revenue:	0.00%	0.00%	-15.33%	-193.62%
Center: 55 - TENNIS				
Revenue	\$ 1,955,046.00	\$ 996,155.47	\$ 1,922,374.50	\$ 993,915.96
Expense	\$ 1,522,057.88	\$ 556,414.55	\$ 1,477,778.46	\$ 588,518.98
Center: 55 - TENNIS Surplus (Deficit):	\$ 432,988.12	\$ 439,740.92	\$ 444,596.04	\$ 405,396.98
Net Revenue:	22.15%	44.14%	23.13%	40.79%
Center: 61 - HELLER NATURE CENTER				
Revenue	\$ 241,897.50	\$ 29,906.15	\$ 242,246.50	\$ 30,858.19
Expense	\$ 665,650.99	\$ 173,499.18	\$ 480,567.19	\$ 133,430.94
Center: 61 - HELLER NATURE CENTER Surplus (Deficit):	\$ (423,753.49)	\$ (143,593.03)	\$ (238,320.69)	\$ (102,572.75)
Net Revenue:	-175.18%	-480.15%	-98.38%	-332.40%
Center: 74 - HPCC LEARNING CENTER				
Revenue	\$ 481,664.00	\$ 116,041.21	\$ 434,224.75	\$ 81,923.68
Expense	\$ 464,539.78	\$ 164,176.76	\$ 432,564.54	\$ 138,321.43
Center: 74 - HPCC LEARNING CENTER Surplus (Deficit):	\$ 17,124.22	\$ (48,135.55)	\$ 1,660.21	\$ (56,397.75)
Net Revenue:	3.56%	-41.48%	0.38%	-68.84%
Center: 76 - HPCC BUILDING				
Revenue	\$ 35,916.55	\$ -	\$ 45,534.25	\$ -
Expense	\$ 36,048.55	\$ 12,937.42	\$ 56,914.25	\$ 27,145.84
Center: 76 - HPCC BUILDING Surplus (Deficit):	\$ (132.00)	\$ (12,937.42)	\$ (11,380.00)	\$ (27,145.84)
Net Revenue:	-0.37%	0.00%	-24.99%	0.00%
Fund: 29 - RECREATION Surplus (Deficit):	\$ (1,086,041.40)	\$ 552,186.63	\$ 6,037.36	\$ (73,979.79)
Net Revenue:	-5.94%	9.62%	0.03%	-1.38%
Report Surplus (Deficit):	\$ (1,086,041.40)	\$ 552,186.63	\$ 6,037.36	\$ (73,979.79)
Net Revenue:	-5.94%	9.62%	0.03%	-1.38%



Sunset Valley Golf Course

	2024 Budget	2024 YTD Activity	2025 Budget	2025 YTD Activity
Revenue	\$ 2,141,345.00	\$ 789,535.35	\$ 2,339,845.00	\$ 742,730.35
Expense	\$ 1,784,230.48	\$ 553,417.75	\$ 1,960,676.61	\$ 610,115.47
Report Surplus (Deficit):	\$ 357,114.52	\$ 236,117.60	\$ 379,168.39	\$ 132,614.88

Recreation Center of HP

	2024 Budget	2024 YTD Activity	2025 Budget	2025 YTD Activity
Revenue	\$ 1,797,921.19	\$ 867,165.91	\$ 2,120,820.80	\$ 893,438.08
Expense	\$ 1,980,188.94	\$ 726,910.44	\$ 2,116,287.17	\$ 766,638.30
Report Surplus (Deficit):	\$ (182,267.75)	\$ 140,255.47	\$ 4,533.63	\$ 126,799.78

Deer Creek Raquet Club

	2024 Budget	2024 YTD Activity	2025 Budget	2025 YTD Activity
Revenue	\$ 1,955,046.00	\$ 996,155.47	\$ 1,922,374.50	\$ 993,915.96
Expense	\$ 1,522,057.88	\$ 556,414.55	\$ 1,477,778.46	\$ 588,518.98
Report Surplus (Deficit):	\$ 432,988.12	\$ 439,740.92	\$ 444,596.04	\$ 405,396.98

Park District of Highland Park
Investment Schedule
May 31, 2025

5/31/2025

Bank	Type		Purchase Date	Maturity Date	Interest Rate	Purchase Price	Monthly Interest	Expected Interest
PMA	CD	1,189,350.00	6/12/2024	6/12/2025	5.04%	1,189,350.00	4,998.13	59,977.52
PMA	DTC	723,363.16	6/20/2024	6/17/2025	5.15%	723,363.16	3,106.17	37,274.00
PMA	TS	1,000,000.00	1/17/2025	7/9/2025	4.17%	1,000,000.00	3,426.10	20,556.60
PMA	CD	2,379,450.00	7/12/2024	7/11/2025	5.01%	2,379,450.00	9,929.80	119,157.62
PMA	TS	1,000,000.00	7/19/2024	7/21/2025	5.15%	1,000,000.00	4,290.05	51,480.55
PMA	CD	1,910,200.00	8/16/2024	8/15/2025	4.66%	1,910,200.00	7,420.31	89,043.76
PMA	CD	1,919,600.00	9/17/2024	9/17/2025	4.14%	1,919,600.00	6,623.43	79,481.12
PMA	TS	3,000,000.00	10/18/2024	10/17/2025	4.31%	3,000,000.00	10,745.48	128,945.75
PMA	TS	2,000,000.00	4/4/2025	4/2/2026	4.10%	2,000,000.00	6,795.89	81,550.68
First Bank of Highland Park	CD	1,000,000.00	12/1/2024	12/1/2025	4.08%	1,000,000.00	3,400.00	40,800.00
First Bank of Highland Park	CD	2,000,000.00	9/27/2024	9/27/2025	4.08%	2,000,000.00	6,800.00	81,600.00
		18,121,963.16				18,121,963.16	67,535.35	789,867.60



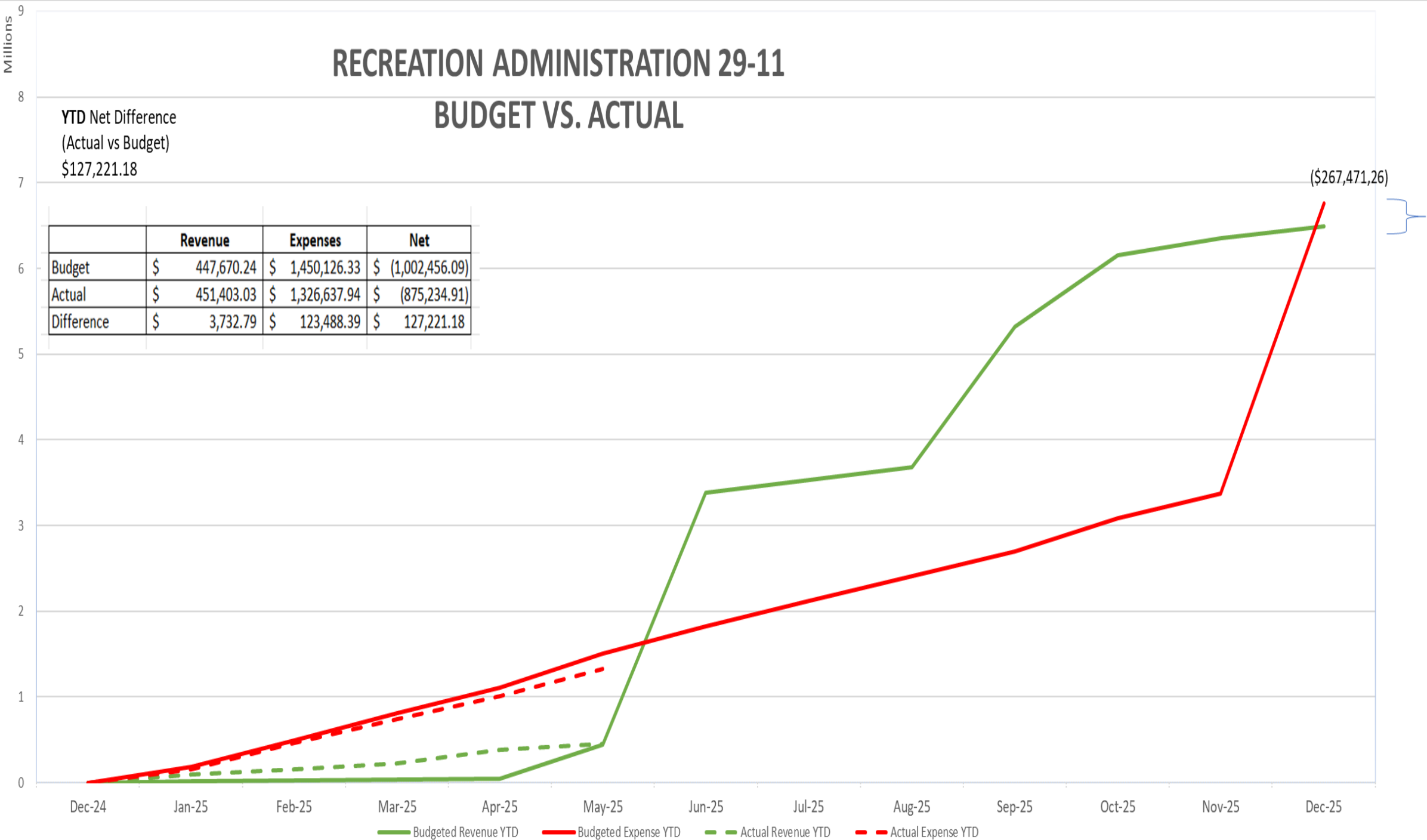
Revenue and Expense Charts by Center – May 2025

RECREATION ADMINISTRATION 29-11

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$127,221.18

	Revenue	Expenses	Net
Budget	\$ 447,670.24	\$ 1,450,126.33	\$ (1,002,456.09)
Actual	\$ 451,403.03	\$ 1,326,637.94	\$ (875,234.91)
Difference	\$ 3,732.79	\$ 123,488.39	\$ 127,221.18



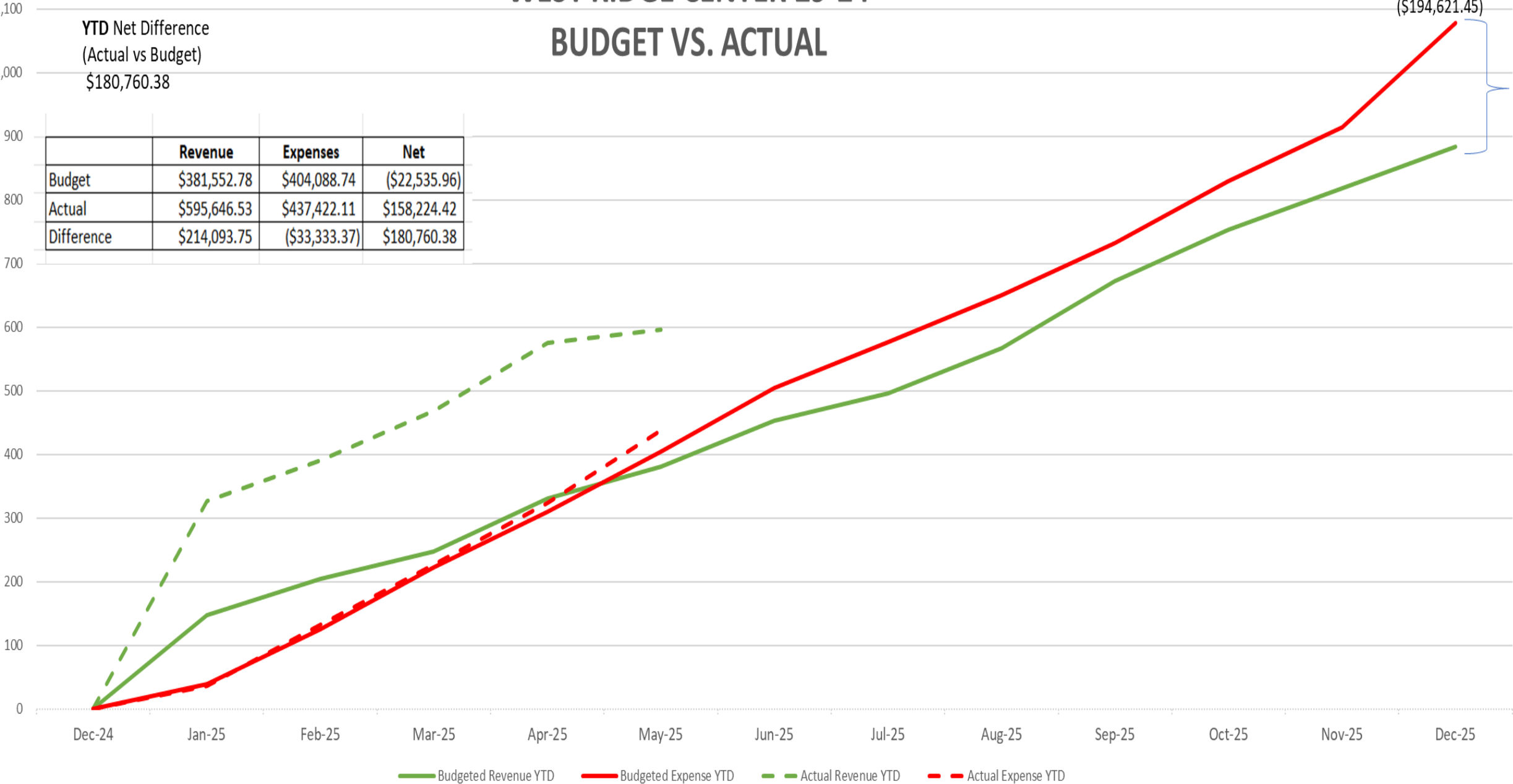
WEST RIDGE CENTER 29-24

BUDGET VS. ACTUAL

Thousands

YTD Net Difference
(Actual vs Budget)
\$180,760.38

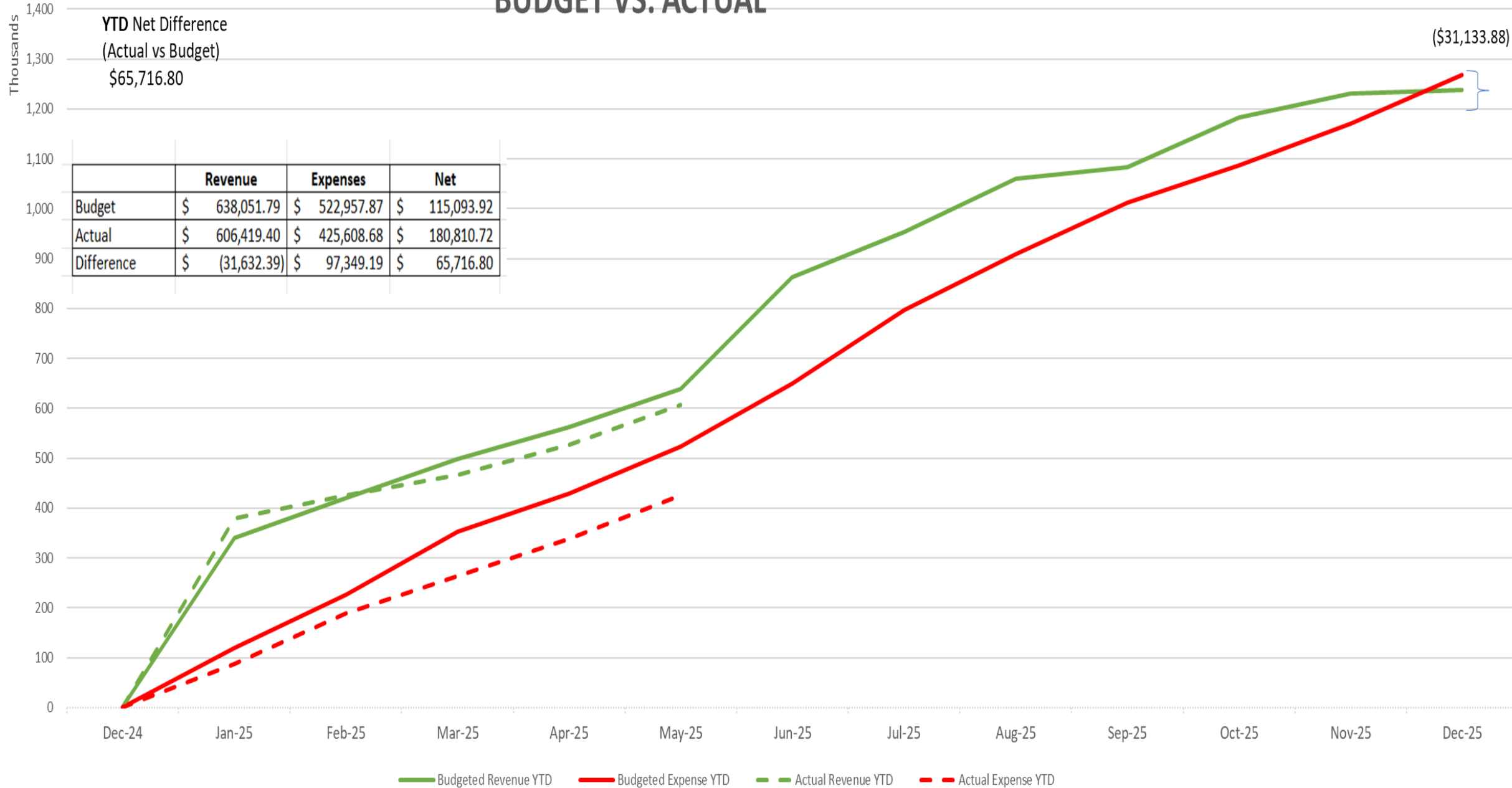
	Revenue	Expenses	Net
Budget	\$381,552.78	\$404,088.74	(\$22,535.96)
Actual	\$595,646.53	\$437,422.11	\$158,224.42
Difference	\$214,093.75	(\$33,333.37)	\$180,760.38



(\$194,621.45)

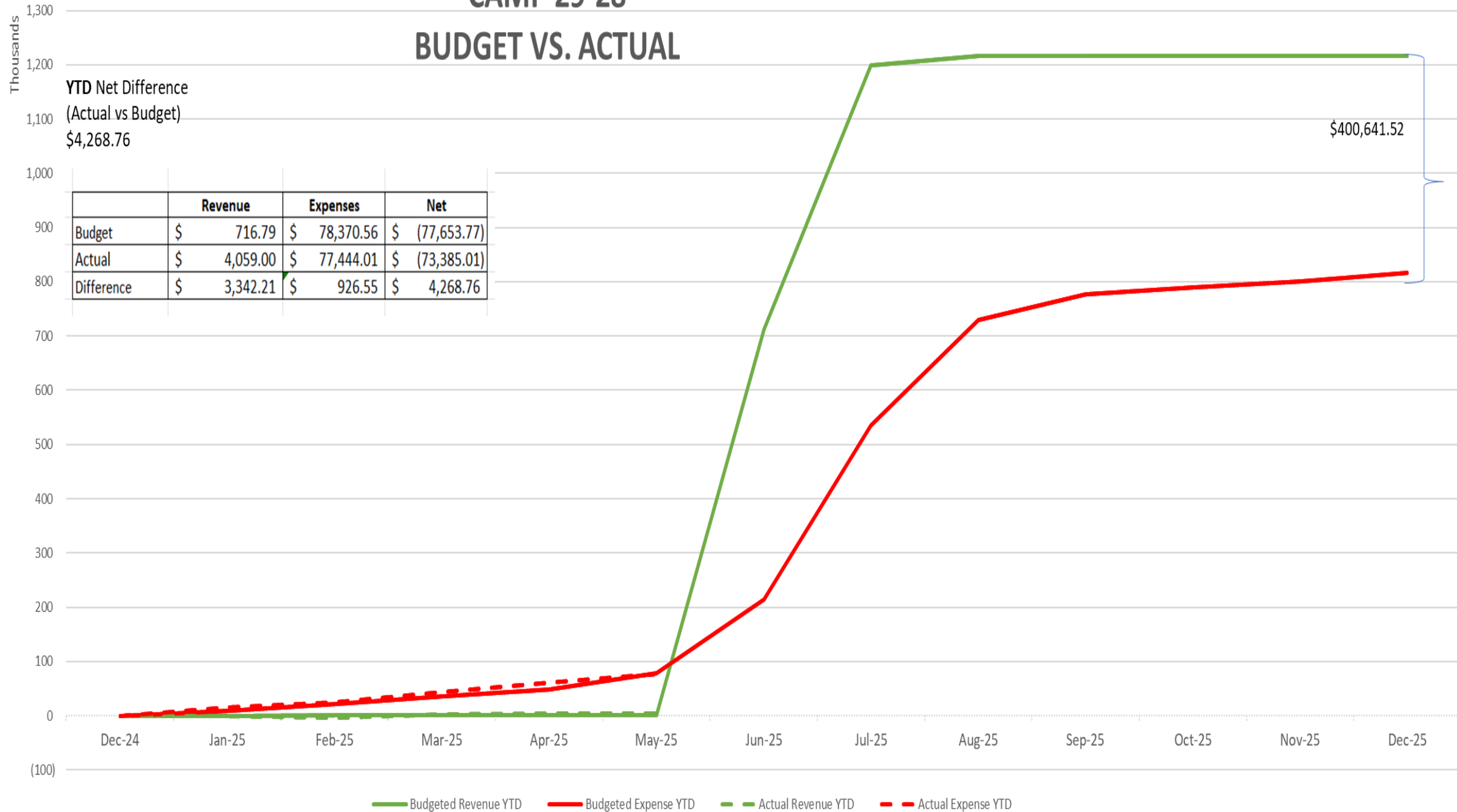
ATHLETICS 29-26

BUDGET VS. ACTUAL



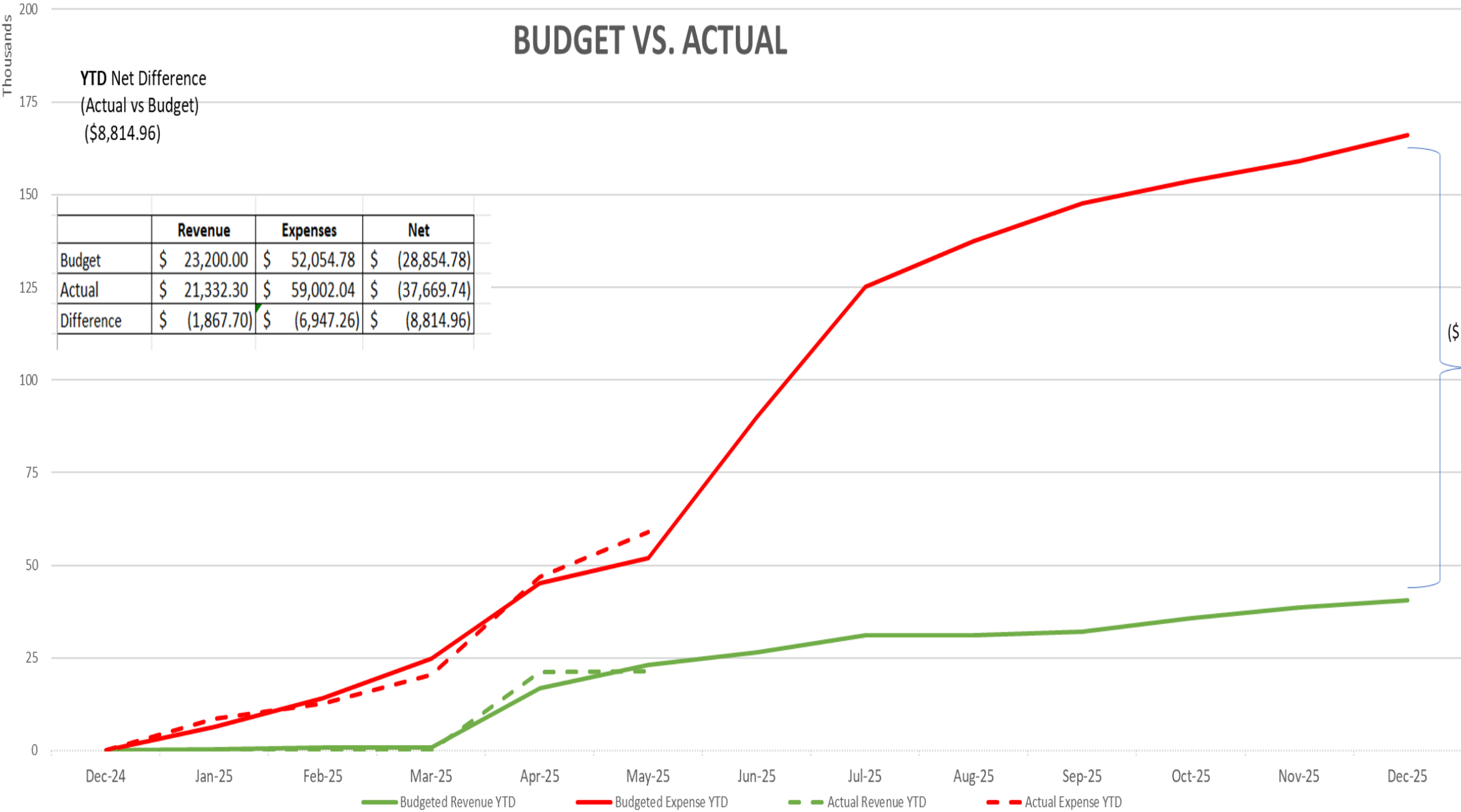
CAMP 29-28

BUDGET VS. ACTUAL



SPECIAL EVENTS 29-29

BUDGET VS. ACTUAL



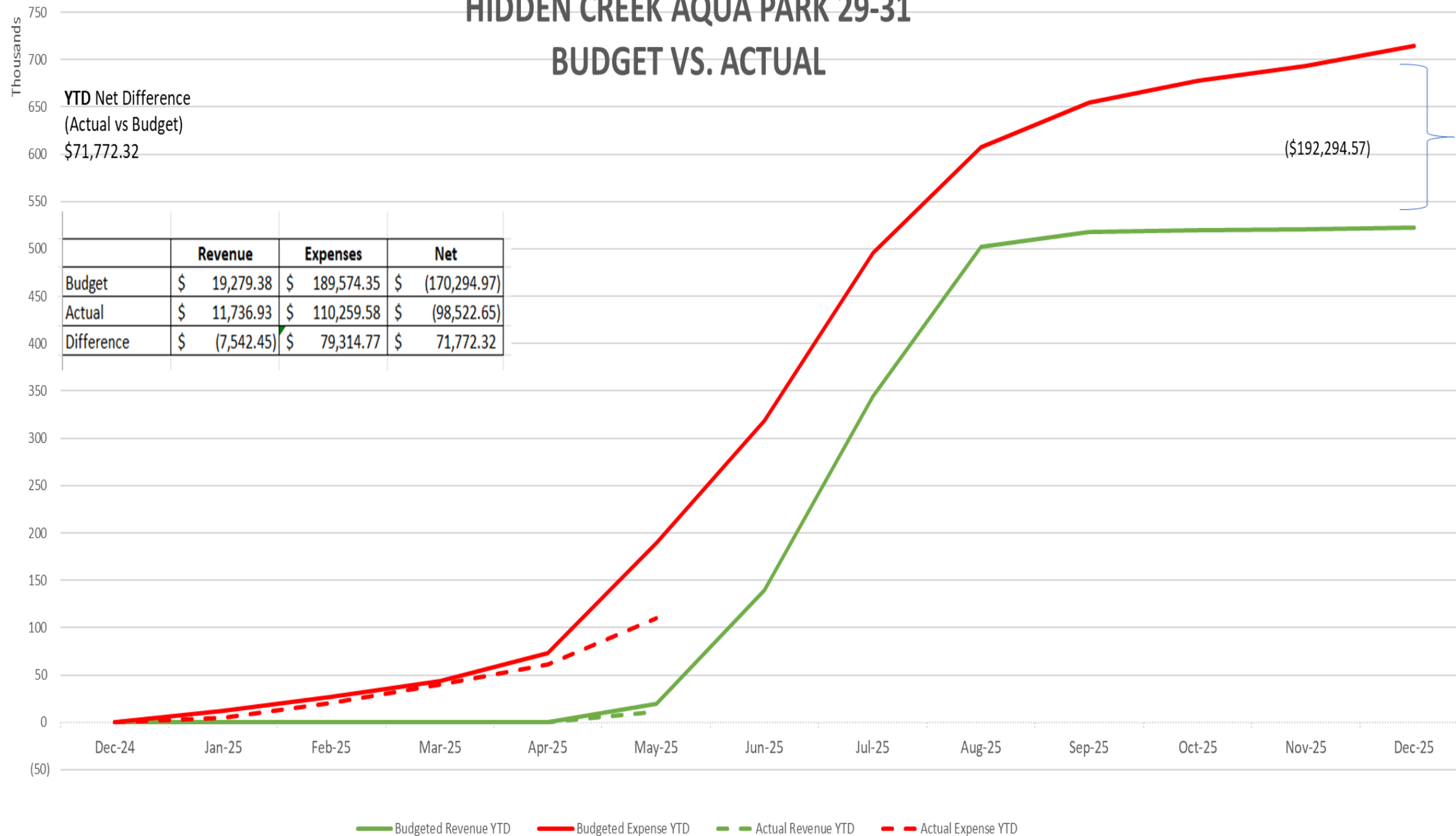
YTD Net Difference
(Actual vs Budget)
(\$8,814.96)

	Revenue	Expenses	Net
Budget	\$ 23,200.00	\$ 52,054.78	\$ (28,854.78)
Actual	\$ 21,332.30	\$ 59,002.04	\$ (37,669.74)
Difference	\$ (1,867.70)	\$ (6,947.26)	\$ (8,814.96)

(\$125,652.88)

HIDDEN CREEK AQUA PARK 29-31

BUDGET VS. ACTUAL

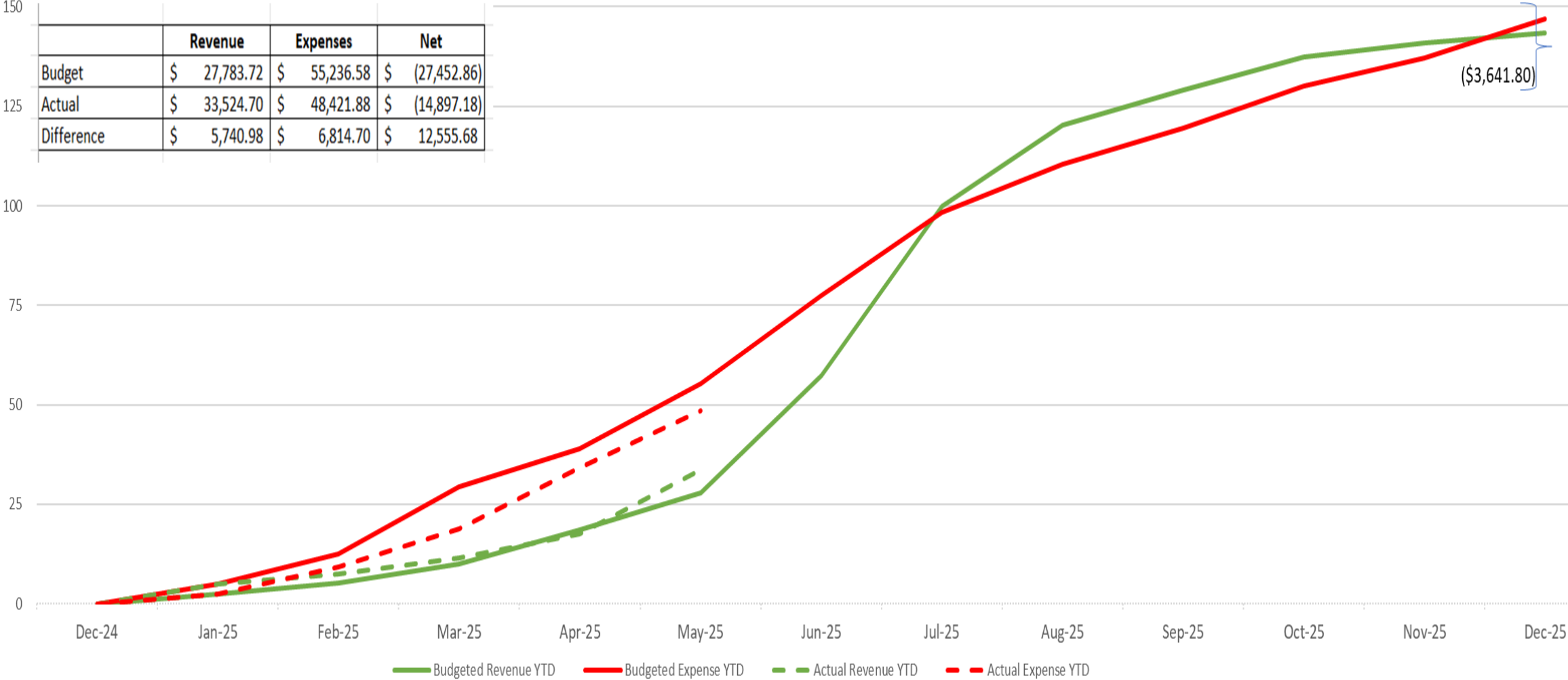


ROSEWOOD INTERPRETIVE CENTER 29-32

BUDGET VS. ACTUAL

Thousands

YTD Net Difference
(Actual vs Budget)
\$12,555.68

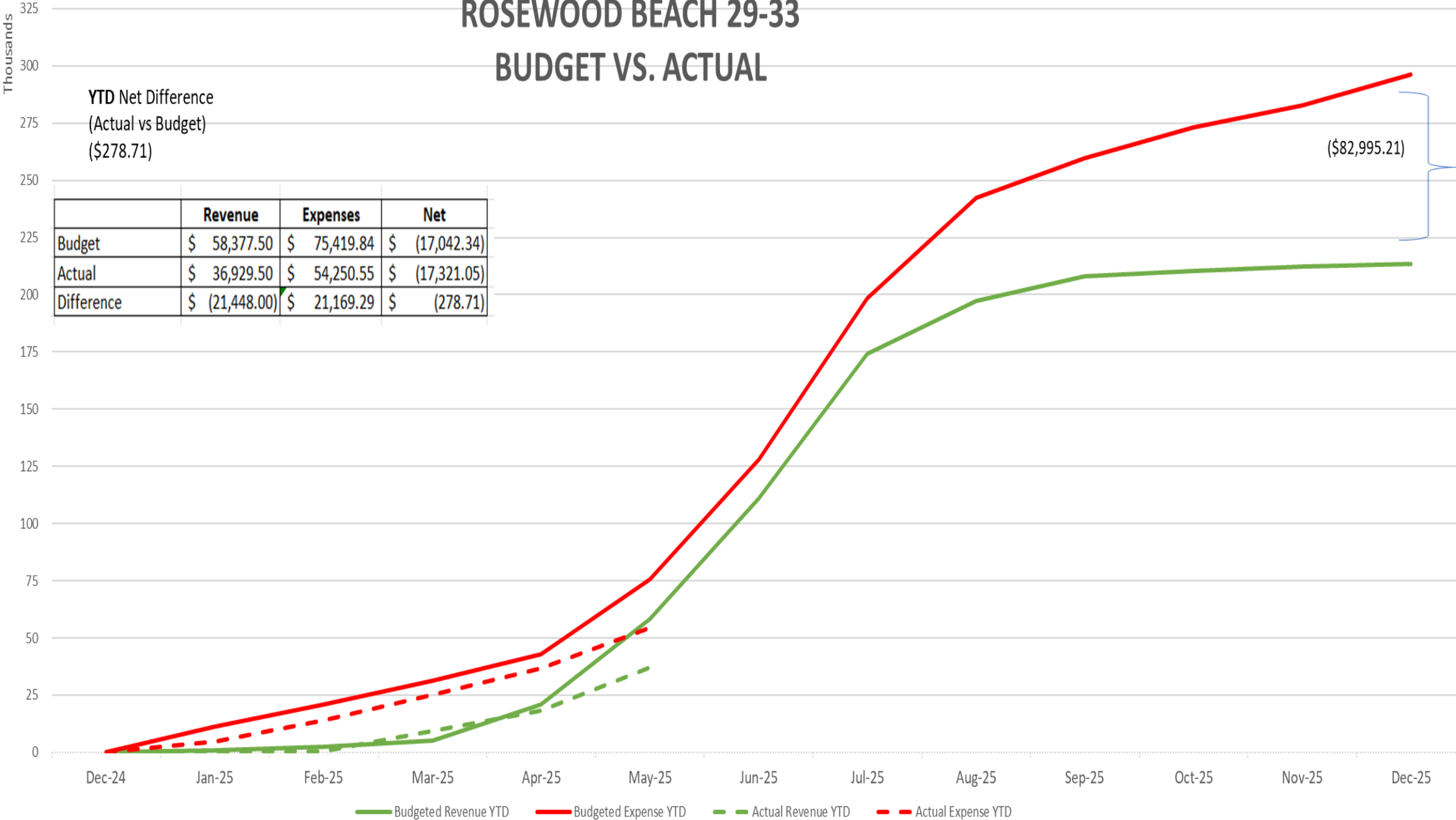


ROSEWOOD BEACH 29-33

BUDGET VS. ACTUAL

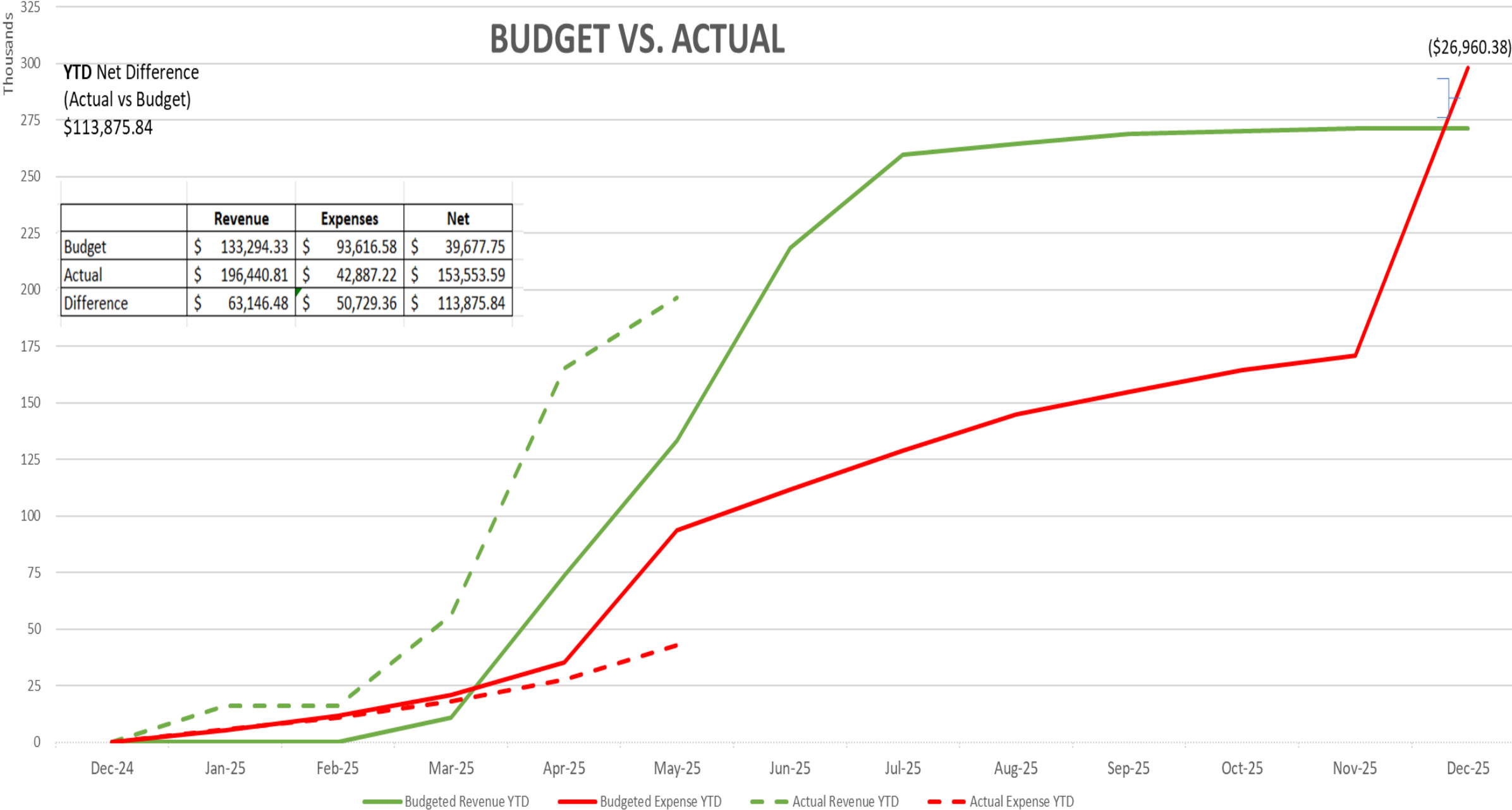
YTD Net Difference
(Actual vs Budget)
(\$278.71)

	Revenue	Expenses	Net
Budget	\$ 58,377.50	\$ 75,419.84	\$ (17,042.34)
Actual	\$ 36,929.50	\$ 54,250.55	\$ (17,321.05)
Difference	\$ (21,448.00)	\$ 21,169.29	\$ (278.71)



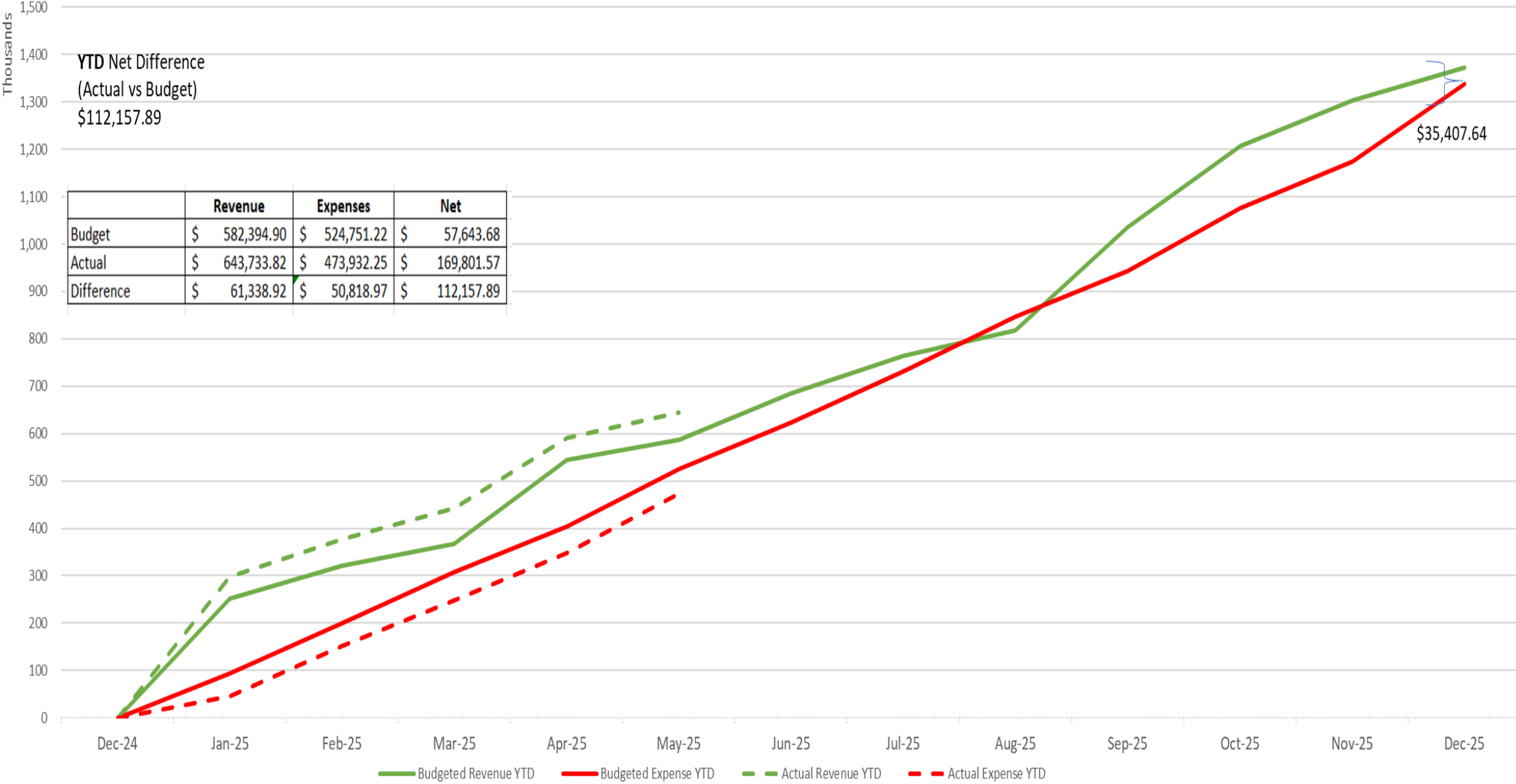
PARK AVENUE 29-34

BUDGET VS. ACTUAL



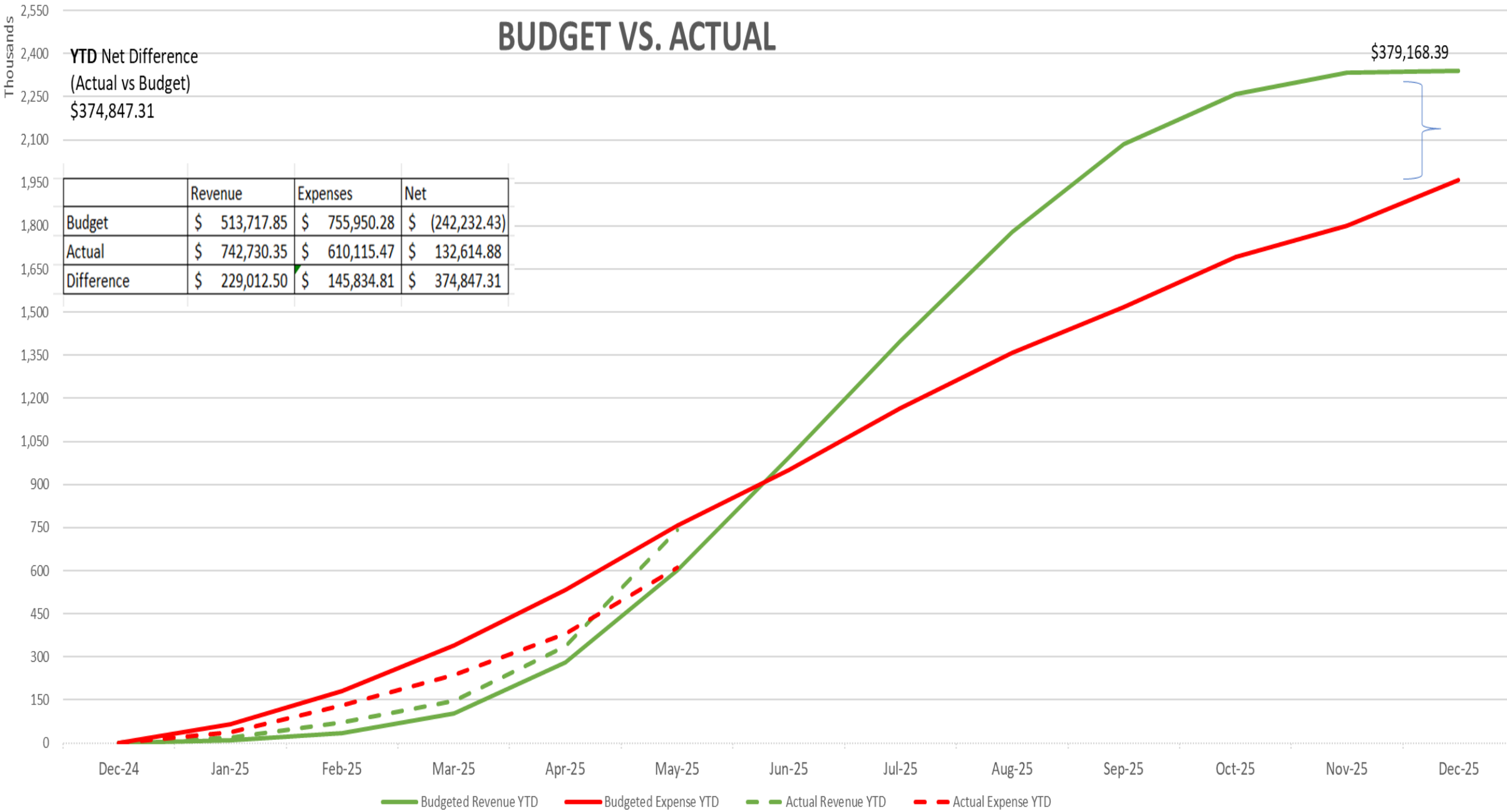
CENTENNIAL 29-38

BUDGET VS. ACTUAL



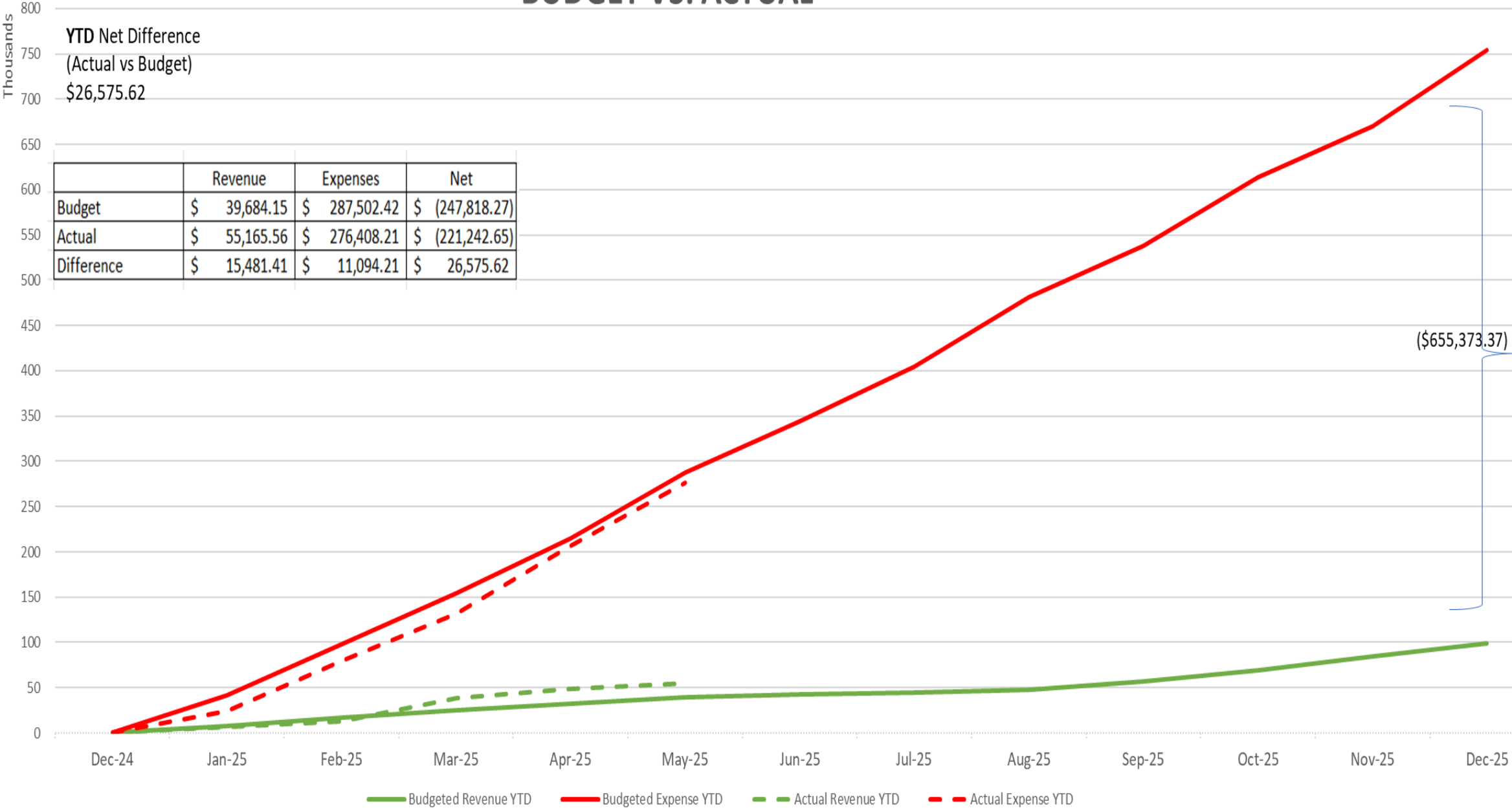
SUNSET VALLEY 29-42

BUDGET VS. ACTUAL



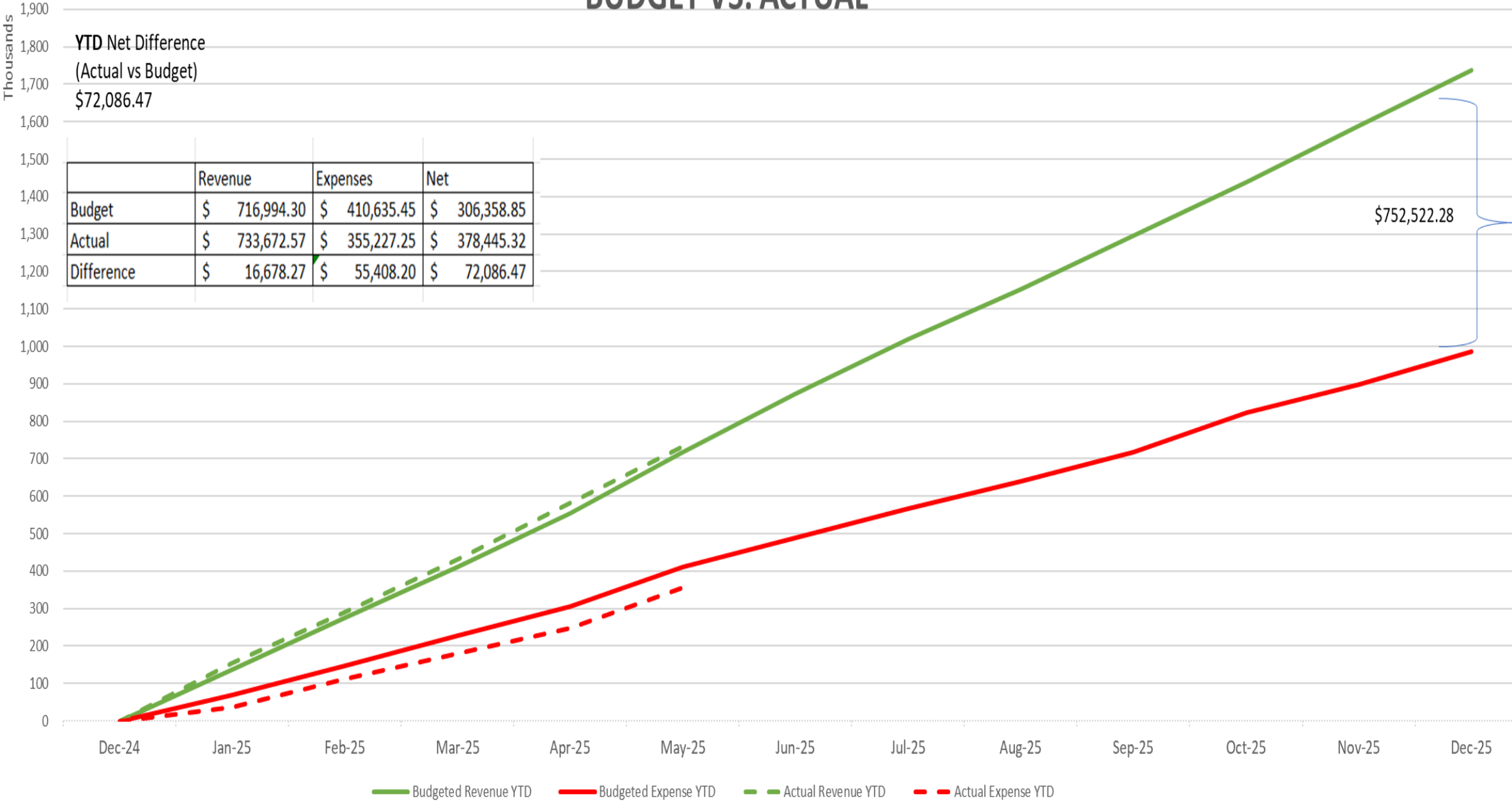
REC CENTER ADMIN 29-49

BUDGET VS. ACTUAL



RECREATION CENTER FITNESS 29-51

BUDGET VS. ACTUAL



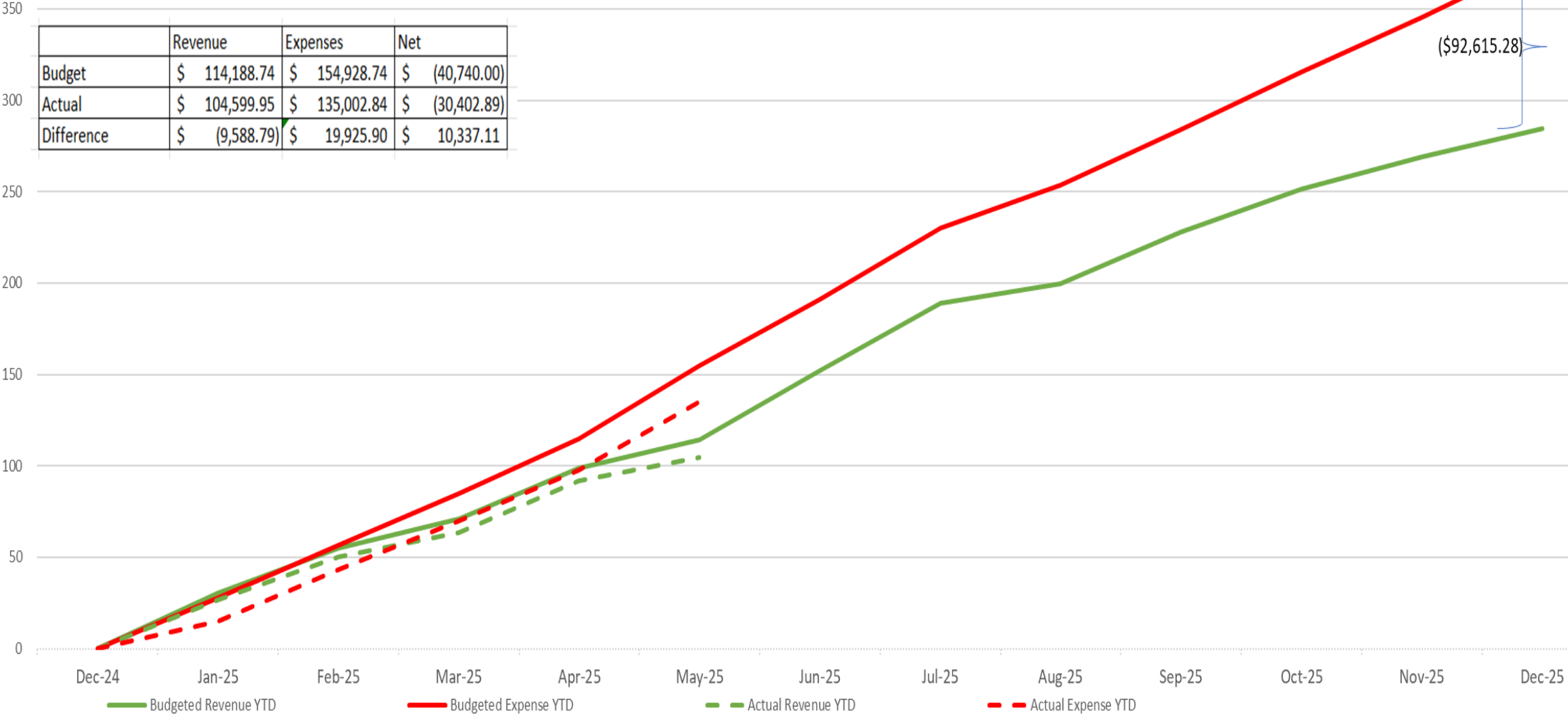
RECREATION CENTER AQUATICS 29-53

BUDGET VS. ACTUAL

Thousands

YTD Net Difference
(Actual vs Budget)
\$10,337.11

	Revenue	Expenses	Net
Budget	\$ 114,188.74	\$ 154,928.74	\$ (40,740.00)
Actual	\$ 104,599.95	\$ 135,002.84	\$ (30,402.89)
Difference	\$ (9,588.79)	\$ 19,925.90	\$ 10,337.11

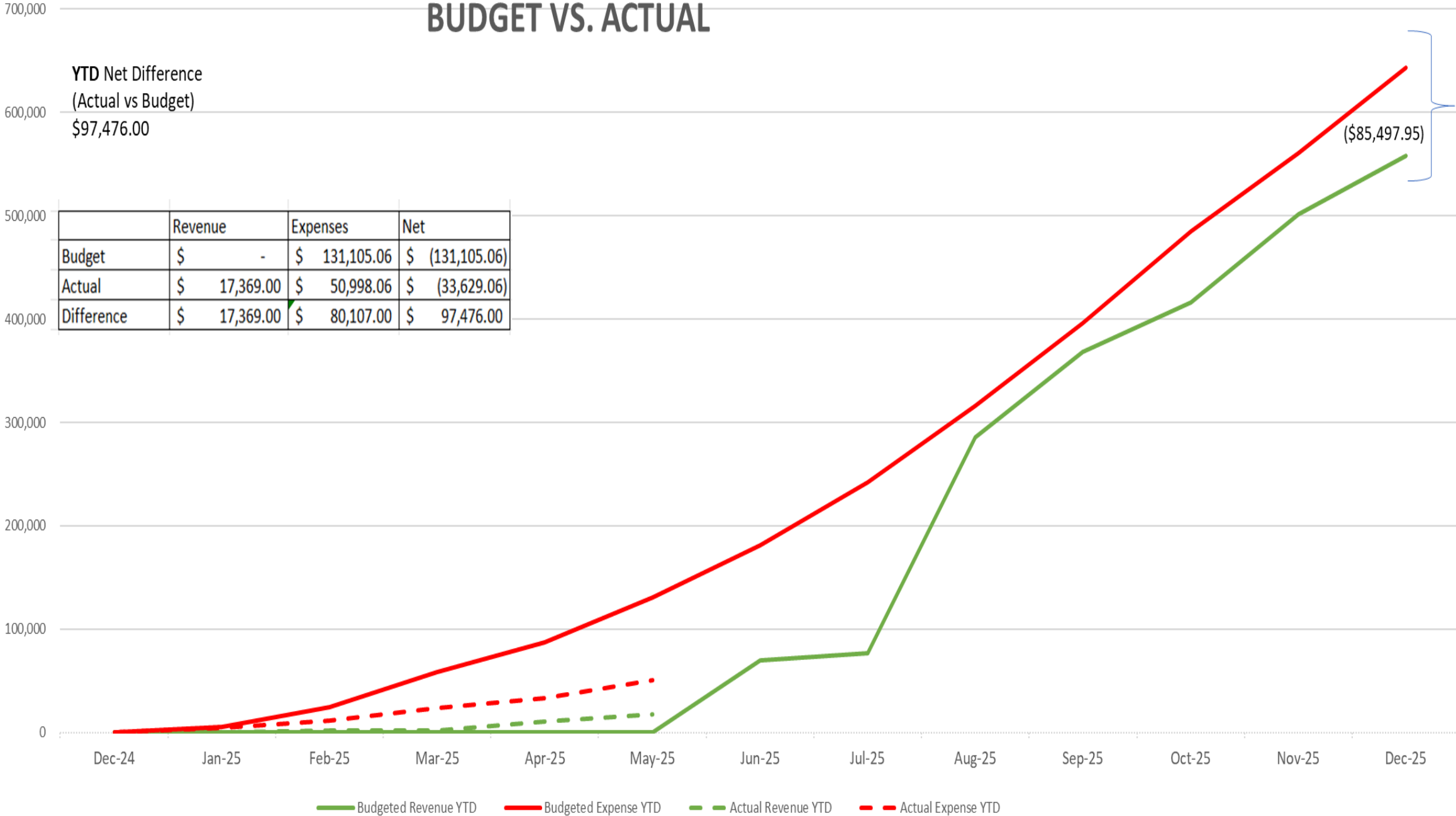


DOME 29-54

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$97,476.00

	Revenue	Expenses	Net
Budget	\$ -	\$ 131,105.06	\$ (131,105.06)
Actual	\$ 17,369.00	\$ 50,998.06	\$ (33,629.06)
Difference	\$ 17,369.00	\$ 80,107.00	\$ 97,476.00

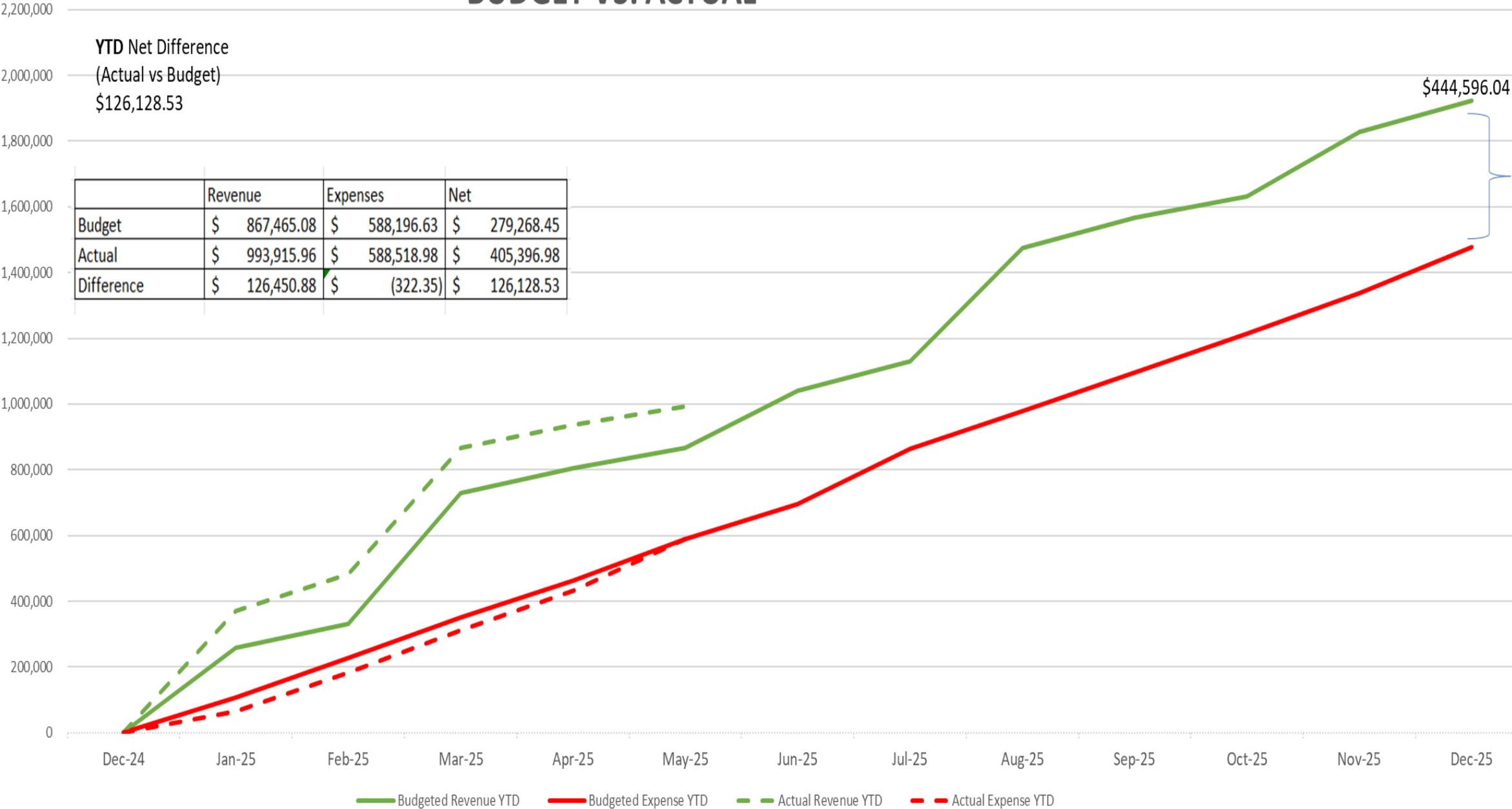


TENNIS 29-55

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$126,128.53

	Revenue	Expenses	Net
Budget	\$ 867,465.08	\$ 588,196.63	\$ 279,268.45
Actual	\$ 993,915.96	\$ 588,518.98	\$ 405,396.98
Difference	\$ 126,450.88	\$ (322.35)	\$ 126,128.53



HELLER NATURE CENTER 29-61

BUDGET VS. ACTUAL

Thousands

YTD Net Difference
(Actual vs Budget)
\$30,824.50

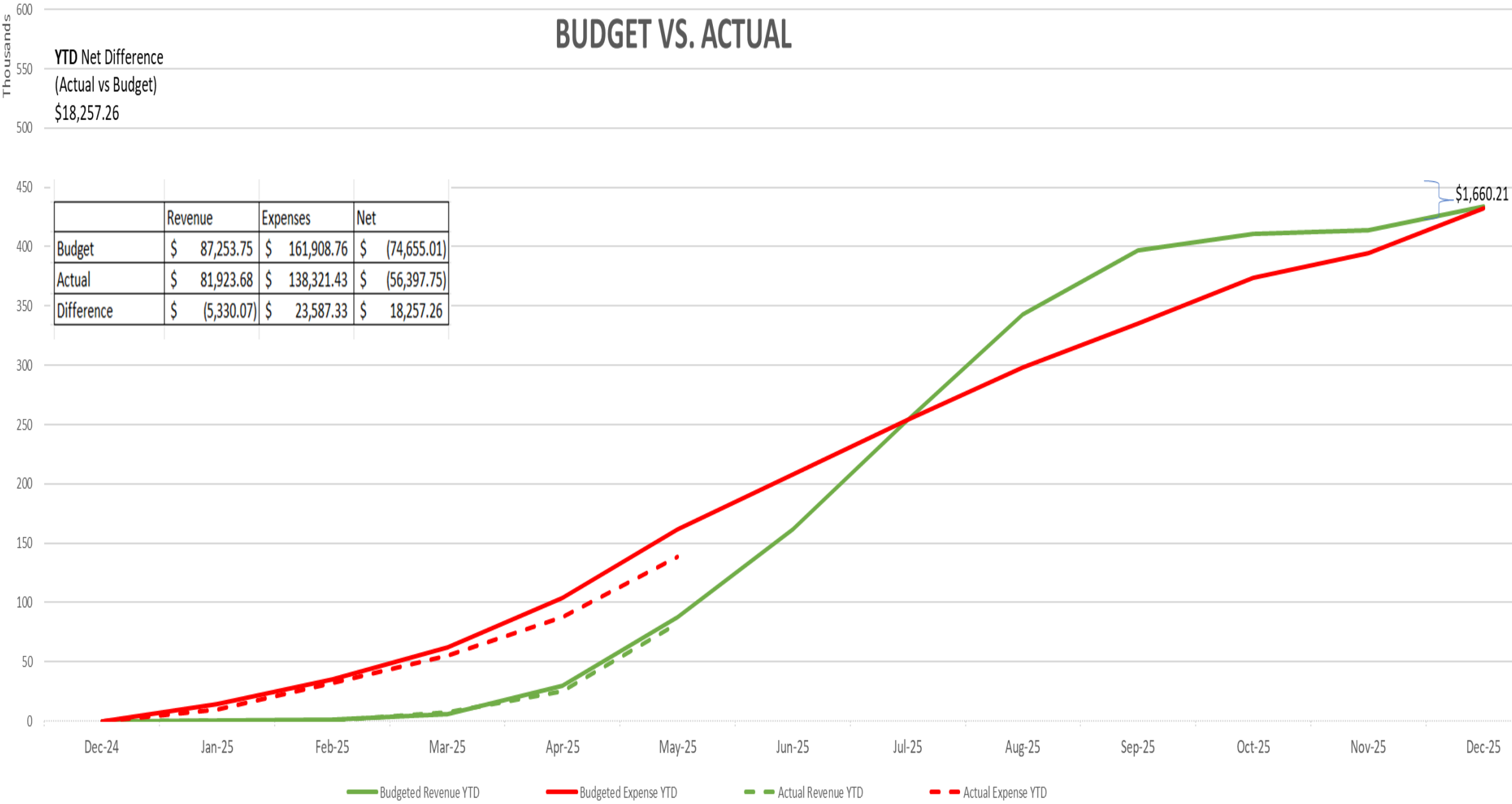
	Revenue	Expenses	Net
Budget	\$ 31,450.72	\$ 164,847.97	\$ (133,397.25)
Actual	\$ 30,858.19	\$ 133,430.94	\$ (102,572.75)
Difference	\$ (592.53)	\$ 31,417.03	\$ 30,824.50

(\$238,320.69)

Budgeted Revenue YTD Budgeted Expense YTD Actual Revenue YTD Actual Expense YTD

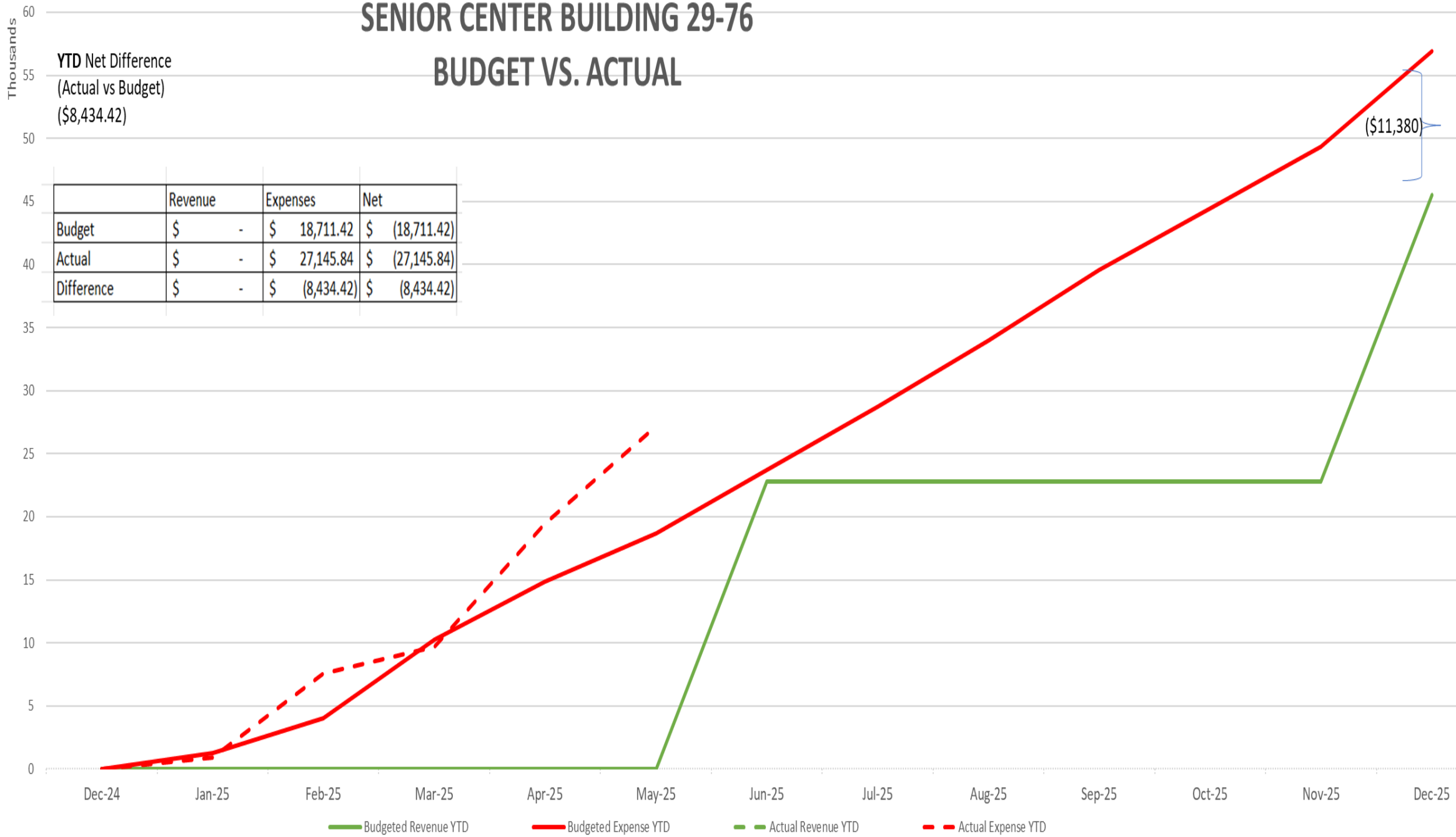
GOLF LEARNING CENTER 29-74

BUDGET VS. ACTUAL



SENIOR CENTER BUILDING 29-76

BUDGET VS. ACTUAL

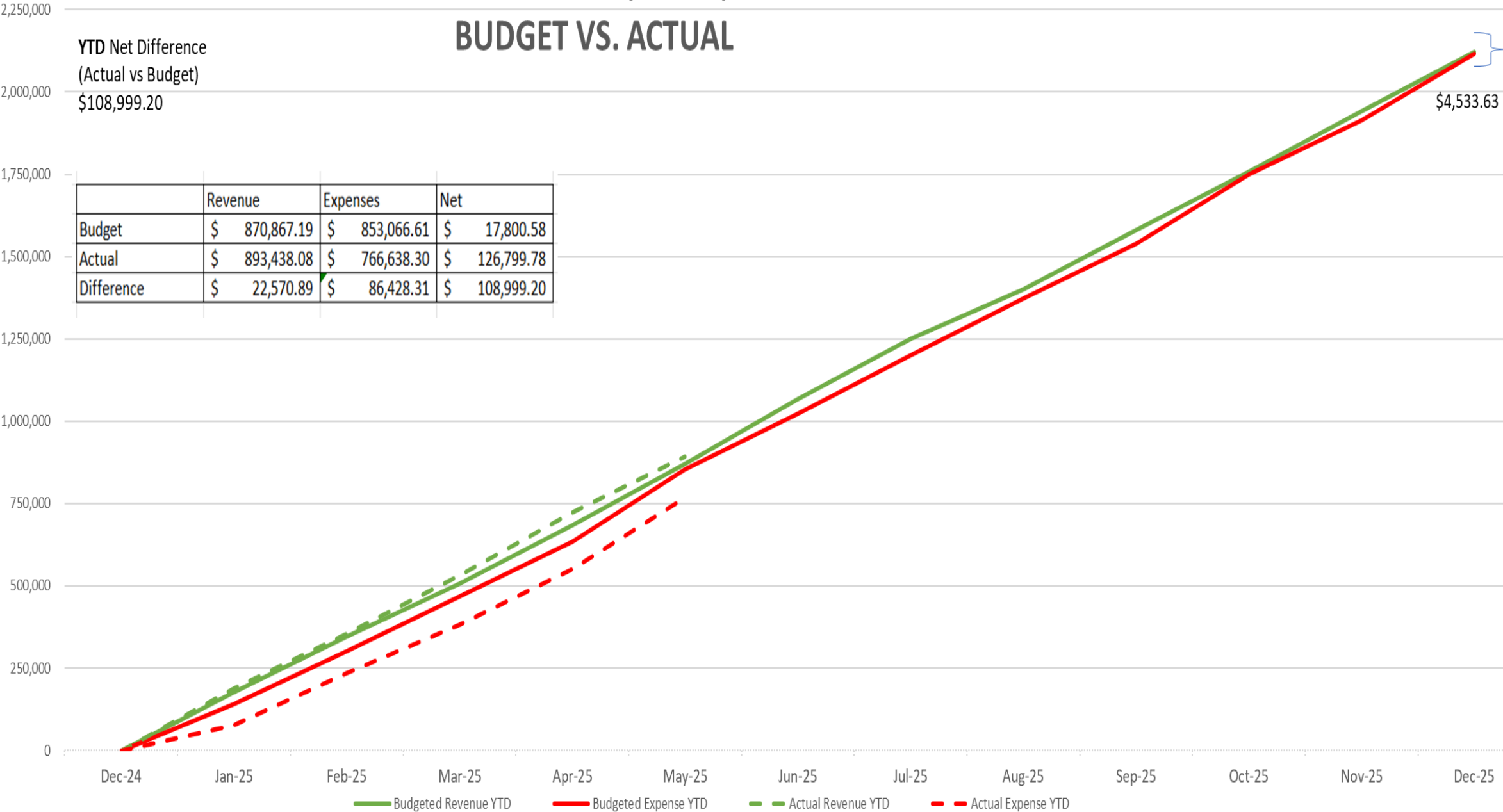


RECREATION 29-49, 29-51, 29-53

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$108,999.20

	Revenue	Expenses	Net
Budget	\$ 870,867.19	\$ 853,066.61	\$ 17,800.58
Actual	\$ 893,438.08	\$ 766,638.30	\$ 126,799.78
Difference	\$ 22,570.89	\$ 86,428.31	\$ 108,999.20





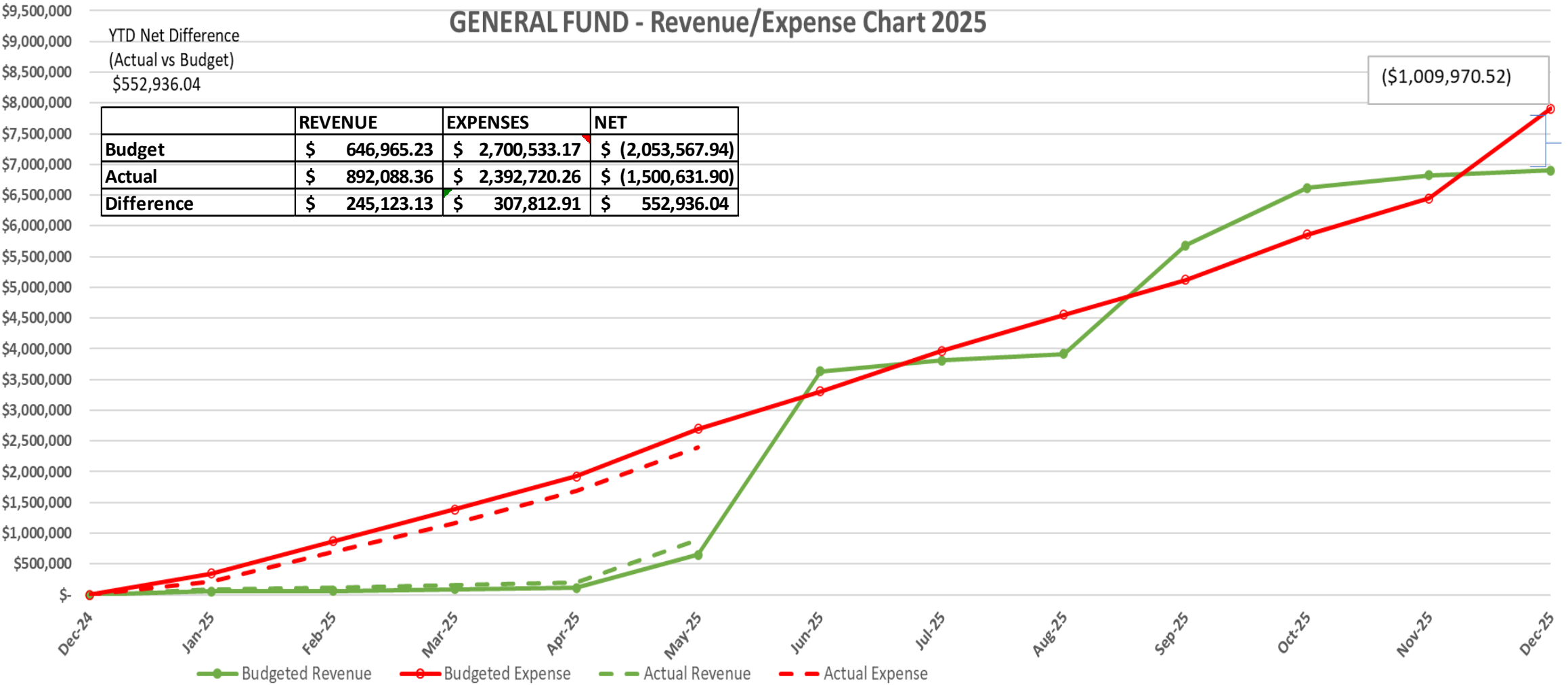
2025

FINANCIAL FORECASTS AND TREASURER'S REPORT

5 / 31 / 25

Actuals 5/31/25

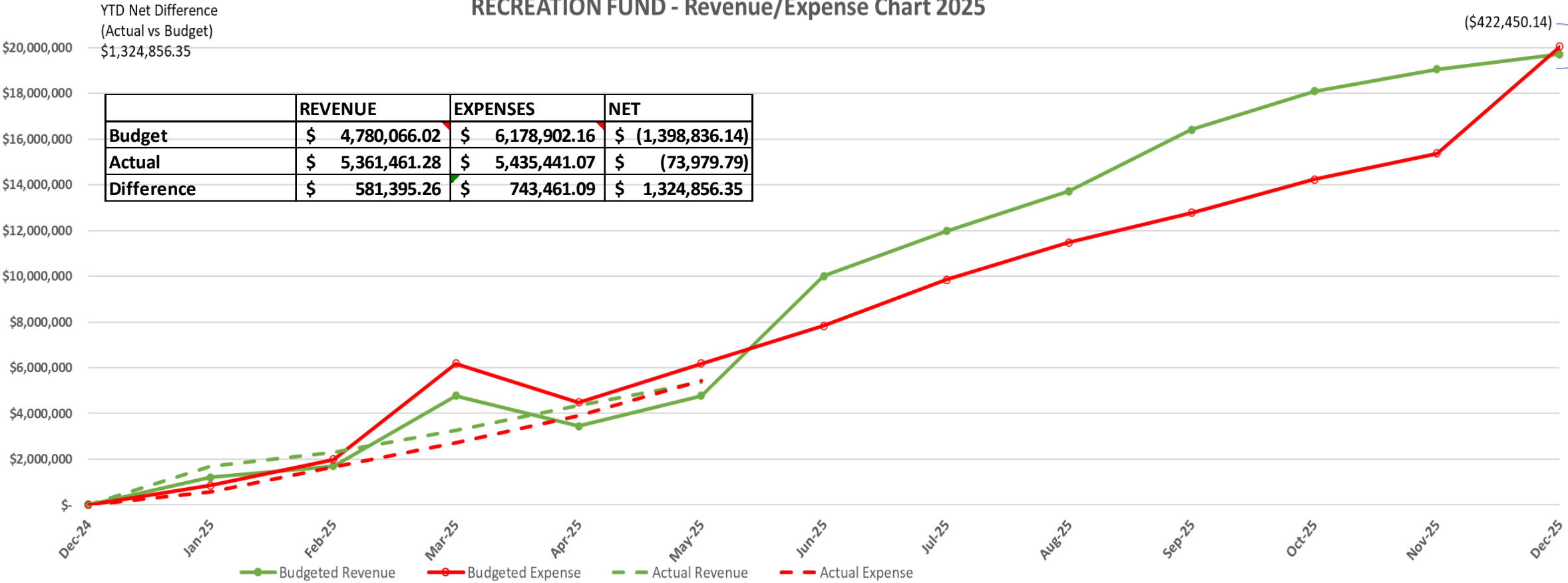
GENERAL FUND - Revenue/Expense Chart 2025



Budgeted Revenue	-	57,387.42	64,400.04	88,962.99	112,964.92	646,965.23	3,631,520.68	3,808,676.25	3,918,086.37	5,685,508.42	6,619,820.98	6,826,285.92	6,900,655.06
Budgeted Expense	-	342,445.18	869,227.93	1,384,418.08	1,927,724.67	2,700,533.17	3,309,832.05	3,969,871.38	4,553,075.95	5,122,609.86	5,858,183.17	6,447,194.99	7,911,139.09
Actual Revenue	-	79,401.99	120,916.84	151,419.97	198,926.71	892,088.36	-	-	-	-	-	-	-
Actual Expense	-	211,590.01	693,188.70	1,163,329.72	1,690,473.26	2,392,720.26	-	-	-	-	-	-	-

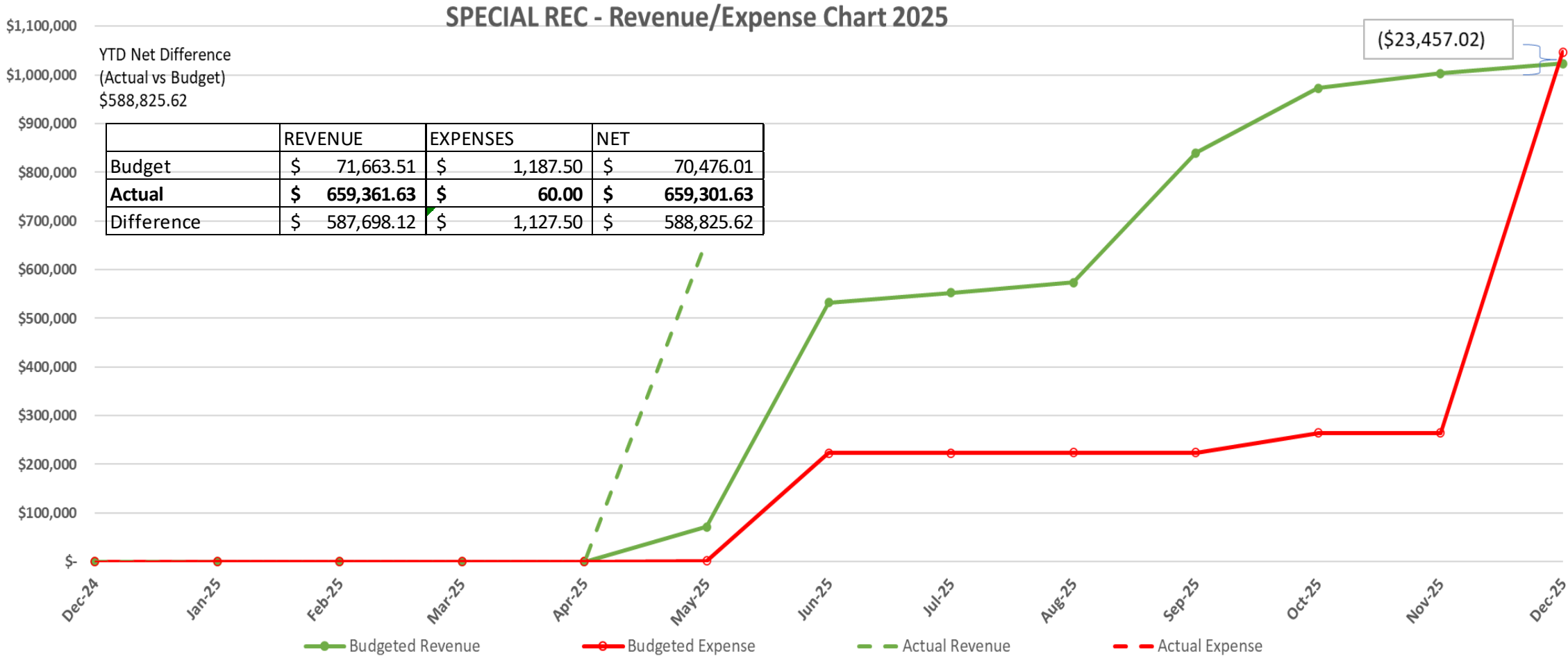
Actuals 5/31/25

RECREATION FUND - Revenue/Expense Chart 2025



Budgeted Revenue	-	1,206,317.63	1,694,682.96	4,780,066.02	3,439,338.51	4,780,066.02	10,006,473.64	11,980,000.01	13,716,814.01	16,419,476.58	18,095,744.00	19,049,249.49	19,713,032.90
Budgeted Expense	-	844,957.03	1,984,338.24	6,178,902.16	4,492,041.77	6,178,902.16	7,838,184.15	9,850,571.21	11,481,192.95	12,786,989.47	14,238,775.82	15,378,808.49	20,050,455.54
Actual Revenue	-	1,704,790.33	2,292,729.51	3,251,940.40	4,352,724.10	5,361,461.28	-	-	-	-	-	-	-
Actual Expense	-	578,555.19	1,670,463.21	2,731,707.70	3,902,783.79	5,435,441.07	-	-	-	-	-	-	-

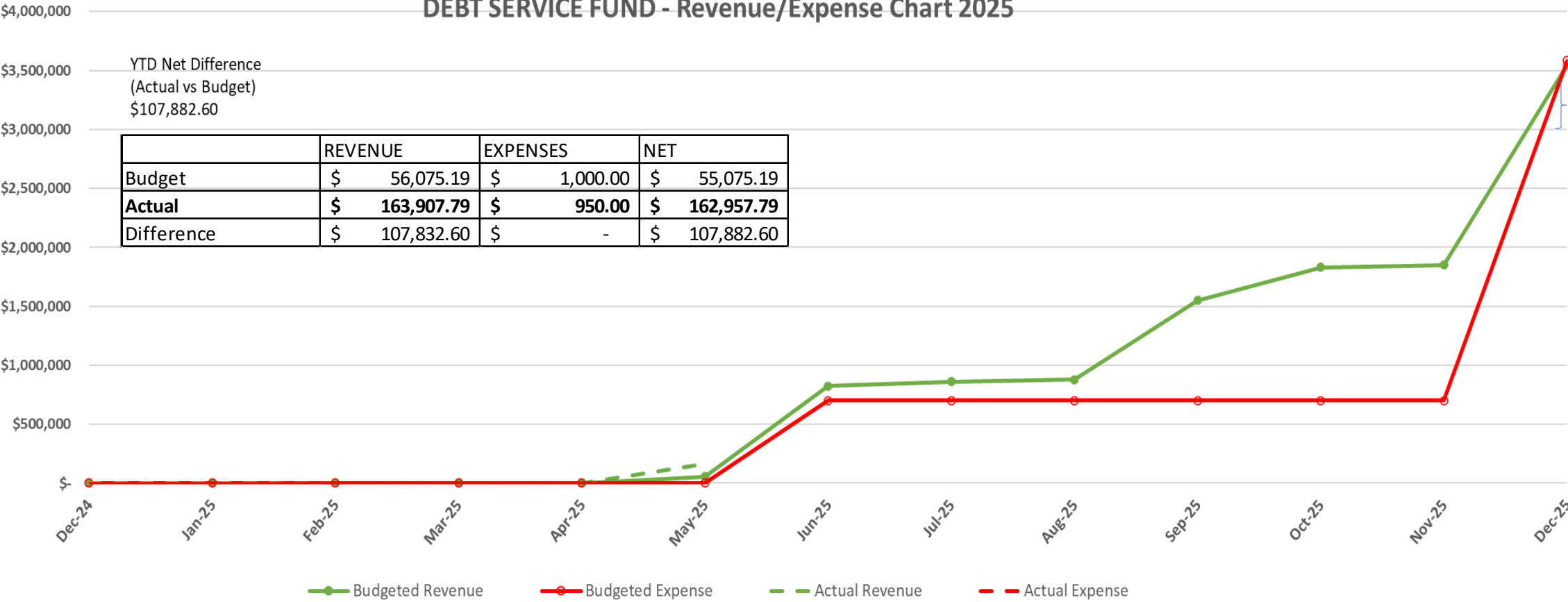
Actuals 5/31/25



Budgeted Revenue	-	-	-	-	-	71,663.51	532,357.36	552,832.64	573,307.92	839,486.59	972,575.92	1,003,288.84	1,023,764.12
Budgeted Expense	-	-	-	-	-	1,187.50	223,298.07	223,298.07	224,188.07	224,188.07	264,688.07	264,688.07	1,047,221.14
Actual Revenue	-	-	-	-	7.06	659,361.63	-	-	-	-	-	-	-
Actual Expense	-	60.00	60.00	60.00	60.00	60.00	-	-	-	-	-	-	-

Actuals 5/31/25

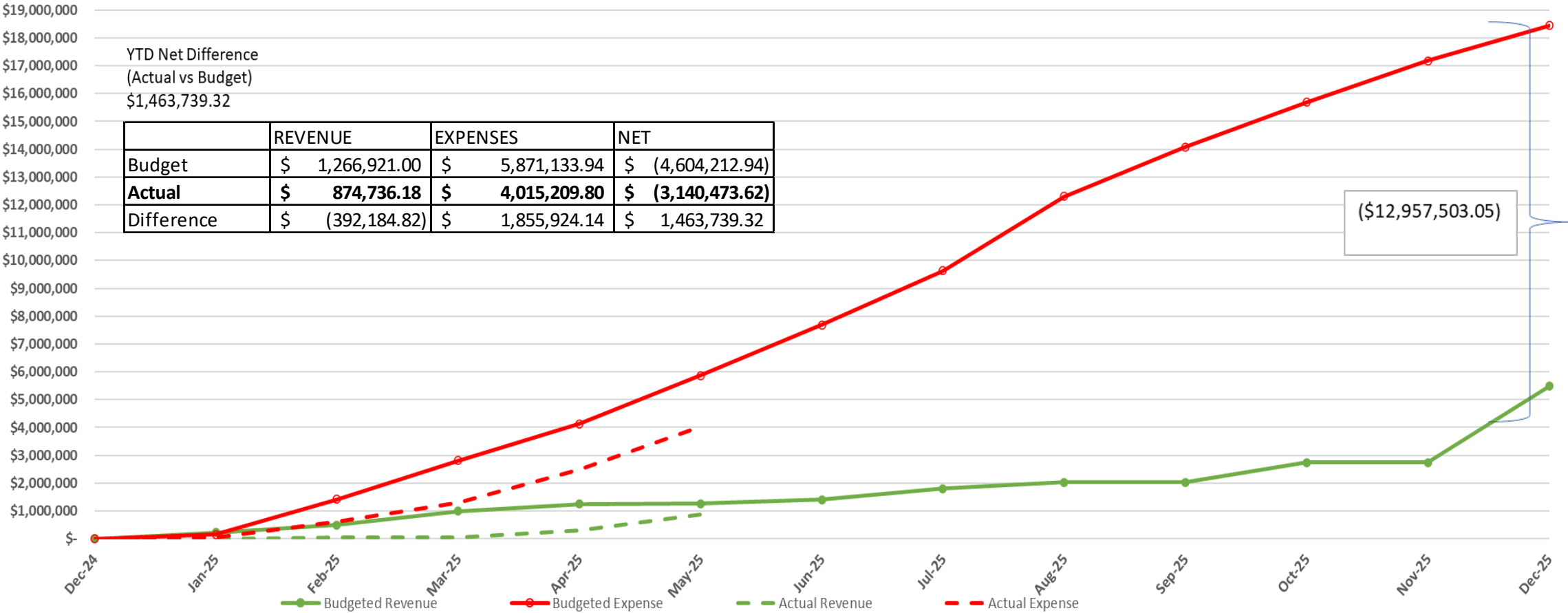
DEBT SERVICE FUND - Revenue/Expense Chart 2025



Budgeted Revenue	-	-	-	-	-	56,075.19	822,436.12	859,819.58	878,511.31	1,551,413.59	1,831,789.54	1,850,481.27	3,545,223.00
Budgeted Expense	-	-	500.00	1,000.00	1,000.00	1,000.00	701,992.69	701,992.69	701,992.69	701,992.69	701,992.69	702,492.69	3,583,485.38
Actual Revenue	-	-	-	-	11.49	163,907.79	-	-	-	-	-	-	-
Actual Expense	-	-	475.00	950.00	950.00	950.00	-	-	-	-	-	-	-

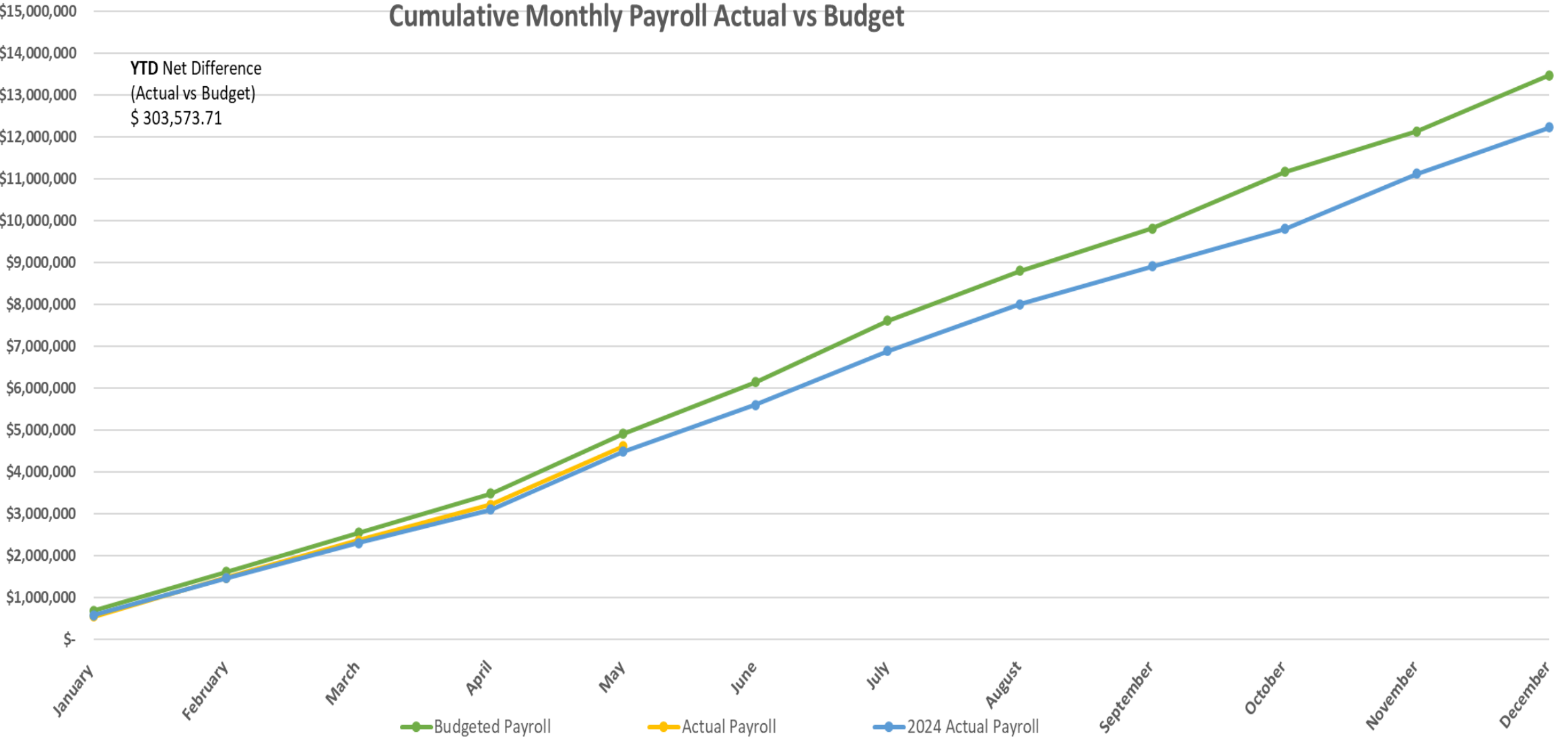
Actuals 5/31/25

CAPITAL FUND - Revenue/Expense Chart 2025



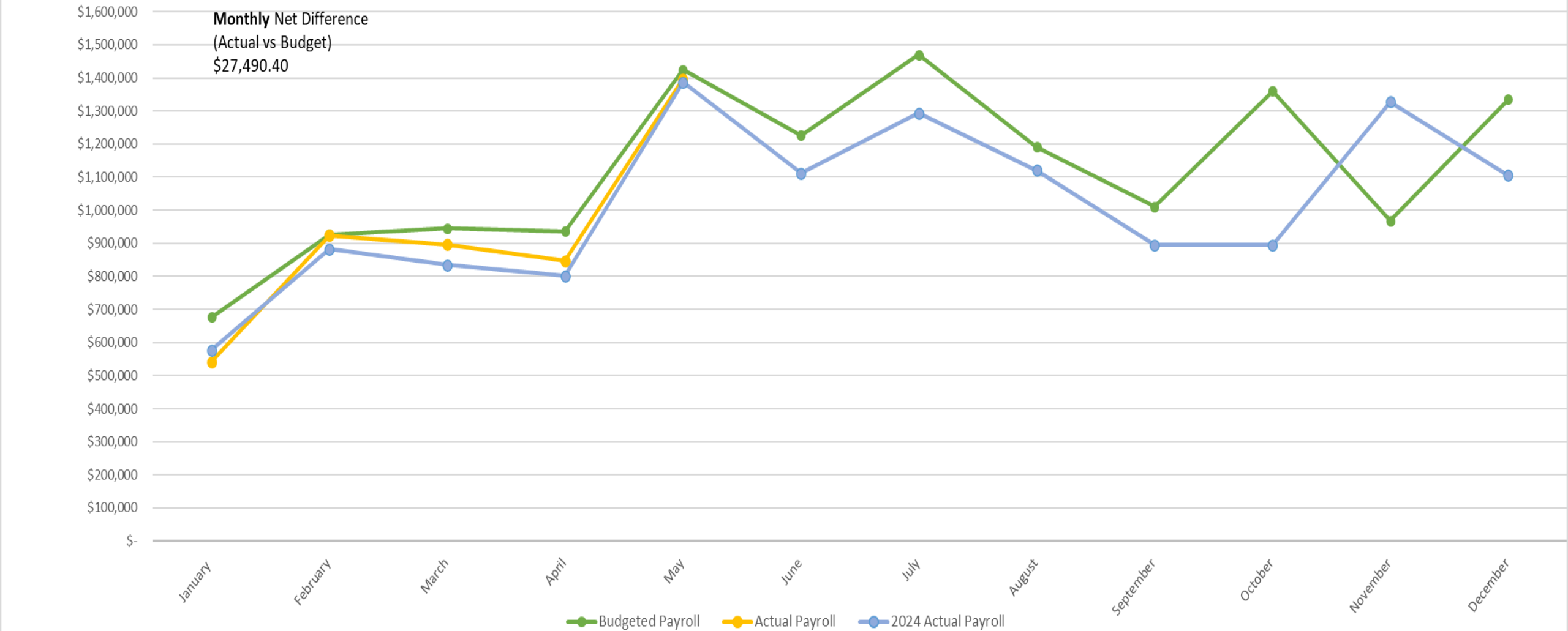
Budgeted Revenue	-	225,000.00	500,000.00	1,000,000.00	1,250,000.00	1,266,921.00	1,402,309.93	1,802,309.93	2,028,309.93	2,032,309.93	2,734,795.93	2,734,795.93	5,481,795.93
Budgeted Expense	-	156,767.78	1,419,239.60	2,811,007.38	4,127,666.16	5,871,133.94	7,691,901.72	9,631,669.50	12,308,437.28	14,078,205.06	15,686,972.84	17,173,785.06	18,439,298.98
Actual Revenue	-	0.14	57,700.95	58,275.95	304,252.84	874,736.18	-	-	-	-	-	-	-
Actual Expense	-	38,637.00	629,492.25	1,300,767.62	2,500,189.17	4,015,209.80	-	-	-	-	-	-	-

Cumulative Monthly Payroll Actual vs Budget



Total Payroll (Budget)	676,279.79	1,603,313.05	2,548,732.33	3,485,525.03	4,910,417.54	6,136,982.58	7,607,097.34	8,798,934.68	9,810,115.19	11,170,883.69	12,138,872.54	13,474,002.92
Payroll 1	33,609.52	473,238.01	450,176.73	414,138.67	441,667.02							
Payroll 2	508,691.37	450,954.06	445,883.75	432,749.61	470,548.71							
Payroll 3					485,186.38							
Total Payroll (Actual)	542,300.89	1,466,492.96	2,362,553.44	3,209,441.72	4,606,843.83							
2024 Payroll 1	105,943.65	440,970.32	419,531.11	392,617.10	434,982.75	506,024.87	639,462.08	644,378.26	444,484.34	450,526.10	446,158.18	416,566.23
2024 Payroll 2	471,184.02	441,449.33	415,449.09	408,434.00	491,080.28	605,744.49	653,553.85	476,941.51	450,949.60	443,902.48	441,719.47	689,124.07
2024 Payroll 3					460,889.88						440,341.20	
2024 Total Payroll (Actual)	577,127.67	1,459,547.32	2,294,527.52	3,095,578.62	4,482,531.53	5,594,300.89	6,887,316.82	8,008,636.59	8,904,070.53	9,798,499.11	11,126,717.96	12,232,408.26

NON-CUMULATIVE MONTHLY PAYROLL ACTUAL VS BUDGET



Payroll 1	33,609.52	473,238.01	450,176.73	414,138.67	441,667.02							
Payroll 2	508,691.37	450,954.06	445,883.75	432,749.61	470,548.71							
Payroll 3					485,186.38							
Total Payroll (Actual)	542,300.89	924,192.07	896,060.48	846,888.28	1,397,402.11							
Budgeted Payroll	676,279.79	927,033.26	945,419.28	936,792.70	1,424,892.51	1,226,565.04	1,470,114.76	1,191,837.34	1,011,180.51	1,360,768.50	967,988.85	1,335,130.38
2024 Payroll 1	105,943.65	440,970.32	419,531.11	392,617.10	434,982.75	506,024.87	639,462.08	644,378.26	444,484.34	450,526.10	446,158.18	416,566.23
2024 Payroll 2	471,184.02	441,449.33	415,449.09	408,434.00	491,080.28	605,744.49	653,553.85	476,941.51	450,949.60	443,902.48	441,719.47	689,124.07
2024 Payroll 3					460,889.88						440,341.20	
Total Payroll (Actual)	577,127.67	882,419.65	834,980.20	801,051.10	1,386,952.91	1,111,769.36	1,293,015.93	1,121,319.77	895,433.94	894,428.58	1,328,218.85	1,105,690.30



Memorandum

To: Park Board of Commissioners

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

Date: June 25, 2025

Subject: **Presentation and Approval of the 2024 Annual Comprehensive Financial Report**

Summary

On June 17, 2025, Martha Trotter, from the accounting firm Sikich CPA LLC, presented to the Park Board Finance Committee a draft version of the Park District of Highland Park's audited financial statements for 2024. Sikich CPA LLC issued an unqualified or clean opinion for the report.

In accordance with state statute, the Annual Comprehensive Financial Report must be approved by the Park Board of Commissioners and filed with Lake County by June 30, 2025. The 2024 Annual Financial Report will be filed with the State of Illinois Comptroller's office.

Recommendation

Staff and the Finance Committee recommend approval from the Park Board of Commissioners 2024 Annual Comprehensive Financial Report of the Park District of Highland Park.



Preliminary and Tentative
for Discussion Purposes Only

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



**FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024**

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
December 31, 2024

We are submitting to you the following draft of your financial statements to expedite your review. As stated in our engagement letter with you, the fair presentation of the financial statements is your responsibility. This draft, or elements within should not be shared with any external parties, nor should any inference be made to any parties that no material adjustments or material disclosure modifications are expected before these statements are submitted as final.

Prepared by:

Finance Department
Mari-Lynn Peters, Director of Finance

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INTRODUCTORY SECTION

PARK DISTRICT OF HIGHLAND PARK

Principal Officials
December 31, 2024

BOARD OF PARK COMMISSIONERS

Terry Grossberg, President

Jennifer Freeman, Vice President

Josie Beck, Commissioner

Steven Greenberg, Commissioner

Rafael Labrador, Commissioner

ADMINISTRATIVE

Brian Romes, Executive Director

Mitch Carr, Deputy Director

Mari-Lynn Peters, Director of Finance

Laurel Hall, Director of Human Resources & Risk Management

Daniel Voss, Director of Parks

Liz Gogola, Director of Communications & Marketing

Jeff Smith, Director of Planning, Projects and IT

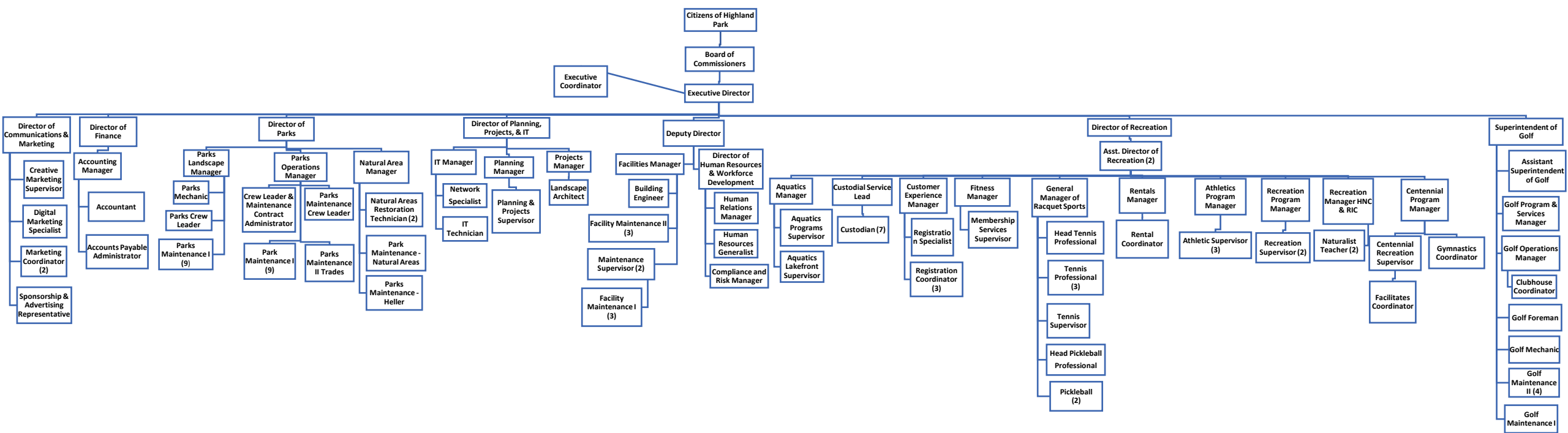
Nick Baird, Director of Recreation

Kari Acevedo, Assistant Director of Recreation

Jessica Reyes, Assistant Director of Recreation

Organizational Chart

Full Time Employees



Approved: _____

Executive Director

Date: 01/29/2025



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Park District of Highland Park
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO



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

June 9, 2025

To: Board of Park Commissioners and Citizens of the Park District of Highland Park

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2024.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that are established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Sikich CPA LLC, Certified Public Accountants, has issued an unmodified (“clean”) opinion on the Park District of Highland Park’s financial statements for the year ended December 31, 2024. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Park District of Highland Park

The District was founded in 1909 and is located in the City of Highland Park, Illinois along the north shore of Lake Michigan. The District serves the City of Highland Park and a small portion of the Village of Deerfield. The District owns and/or operates approximately 740 acres of land with 44 park areas, while also helping other municipal agencies manage some land and is located approximately 25 miles north of Chicago.

The Park District operates under a Board-Director form of government serving a population of approximately 30,000. Educational services for the residents of the District are provided by North Shore School District 112 and Township High School District 113. Route 41 traverses the District and Interstate 94 is along its western boundary. METRA rail service to downtown Chicago is available with 3 stations in Highland Park, including downtown, Ravinia and Braeside.

The District offers 2,250 programs annually. These programs include athletics, early childhood enrichment, performing and cultural arts, figure skating, tennis, pickleball, swimming, golf, nature, gymnastics, and much more. The District also offers general youth and adult variety programs throughout its facilities and parks. To support programs and services to the community, the District maintains approximately 770 acres of parkland, natural areas, beaches and recreation amenities including baseball and softball fields (23), outdoor basketball courts (full and half - 16), football/soccer fields (23), indoor/outdoor tennis courts (34), pickleball courts (25 outdoor, 18 of which are dedicated), disc golf courses (2), and fishing areas (4). The District operates 11 recreation facilities ranging from an ice center to a nature center.

The Annual Comprehensive Financial Report, which follows this transmittal letter, includes all funds of governmental operations and component units based on financial accountability. The accompanying financial statements include only those funds of the Park District, as there are no other organizations for which it has financial accountability. The Park District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special Recreation Association (NSSRA), and the Park District Risk Management Agency (PDRMA). These organizations are not included in this report. However, such statements are available upon request from their respective business offices.

The Board of Park Commissioners is required to adopt a final budget and appropriation ordinance by no later than three months after the close of the fiscal year. This annual budget serves as the foundation for the Park District of Highland Park's financial planning and control. The budget is prepared by fund and state law prohibits further appropriation at any time within the same fiscal year. The Board of Commissioners has the authority, after the first six months of the fiscal year, to make transfers between various items in any fund in the appropriation ordinance with a two-thirds (2/3) vote. Additionally, if circumstances warrant it, a supplemental budget and appropriations ordinance can be prepared. Transfers cannot exceed 10%, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated.

Local Economy

The City of Highland Park has a well-established reputation as a preeminent community located in the northern corridor of the Chicago metropolitan area. The area encompassing the Park District of Highland Park is an outstanding place in which to live and work as the city has a large residential base and a successful downtown. The residents of Highland Park receive excellent municipal and educational services. From an educational standpoint, over one-third of its residents have an advanced degree and an additional 39% have a bachelor's degree. This is well above the norm for the County (Lake) as well as the State of Illinois.

From a pure economic position, the District serves a highly affluent community as the median value of homes is \$731,195 as opposed to a state average of \$280,645. The median household income of \$161,875 is approximately 198% higher than the state's median household income.

Long-term Planning

GreenPrint 2024, the District's comprehensive master plan, was adopted at the December 2015 Regular Board Meeting. It establishes a clear set of goals, best practices and standards for all Park District facilities, open space, and programs. Since adoption, numerous initiatives have been addressed including the creation of the Parks Foundation of Highland Park, the Athletic Field Master Plan, the Lakefront Master Plan, the Beach Management Plan, Sustainability Plan, Land Management Plan, and various Site Master Plans. Major capital repair and replacement initiatives from the Park District's Capital Plan were performed in 2024 including the purchase of several Parks vehicles and equipment; playground resurfacing and fence replacement at Danny Cunniff Park; parking lot reconstruction and drainage improvements at Deer Creek Racquet Club; locker room renovation at Deer Creek Racquet Club; replacement of air-supported dome and utility improvements at Golf Learning Center; concrete resurfacing, pool shell maintenance, and slide resurfacing at Hidden Creek Aqua Park; baseball field renovation at Larry Fink Memorial Park; playground replacement Old Elm Park; Site Master Plan Phase 1 improvements at Park Avenue Beach; playground replacement at Port Clinton Park; fitness equipment replacement at the Recreation Center of Highland Park; locker room improvements at the Recreation Center of Highland Park; replacement of cart paths and equipment at Sunset Valley Golf Club; Site Master Plan Phase 1 improvements at Sunset Woods Park; Compton Avenue trail connection at The Preserve of Highland Park; planning and design of the new facility and site improvements at West Ridge Park. Staff are currently working on the new District comprehensive master plan that will be completed in 2026.

During 2019, a community Attitude and Interest Survey was completed. Information obtained from the survey was used to update GreenPrint 2024 to ensure that resources are aligned with current and future resident needs, community values, and the District's changing demographics. Another survey is being conducted in 2025, and the results will be utilized in the new District comprehensive master plan scheduled to be published in 2026.

Other Information

Independent Audit: The District is required by Illinois Compiled Statutes to have an annual audit conducted by an independent certified public accountant selected by the Board of Park Commissioners. The audit firm, Sikich CPA LLC, Certified Public Accountants' report on the general-purpose financial statements and combining and individual fund statements and schedules are included in the financial section of this report.

Awards: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Park District of Highland Park for its annual comprehensive financial report for the fiscal year ended December 31, 2023. This was the thirty fifth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

In 2024, the Park District of Highland Park received the following awards:

- IPRA Overall Agency Showcase Award - award is based on the highest score received across eight marketing categories – Club Pickle & Padel short form video, logo design, marketing campaign, website design, written content, large scale marketing, social media campaign, integrated photography
- IPRA Exceptional Workplace Award
- IPRA 3rd place short form video – Club Pickle & Padel
- IPRA People’s Choice – Overall Agency Showcase Award

Affiliations: The District is a member of the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), the Park District Risk Management Agency (PDRMA) and the Northern Suburban Special Recreation Association (NSSRA).

The timely preparation of this comprehensive financial report was made possible by the dedicated staff of the entire Park District and coordinated by the Finance staff. We would like to express our sincere appreciation for their contributions not only to this report, but also to their commitment of abiding to policies and procedures to ensure the high integrity of the information presented in this financial report. We thank the Board of Park Commissioners for their leadership and support as it relates to the financial operations and policies of the District.

Sincerely,

Brian Romes
Executive Director

Mari-Lynn Peters
Director of Finance

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Park District of Highland Park, Highland Park, Illinois (the District), as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Park District of Highland Park, Highland Park, Illinois as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 11 to the financial statements, The District adopted the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended December 31, 2024. The implementation of this guidance resulted in changes to accrual of compensated absence balances. Our opinion was not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections and supplemental schedules as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Naperville, Illinois

REPORT DATE

Preliminary and Tentative
for Discussion Purposes Only

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

**Management’s Discussion and Analysis
December 31, 2024**

Our discussion and analysis of the Park District of Highland Park’s financial performance provides an overview of the District’s financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the transmittal letter, which begins on page iv and the District’s financial statements, which begin on page 5.

FINANCIAL HIGHLIGHTS

- The Park District of Highland Park’s net position increased \$5,494,277, which is approximately 35% less than the prior year increase, as a result of operations.
- During the year, government-wide revenues for the primary government totaled \$34,172,484 while expenses totaled \$28,678,207, resulting in an increase to net position of \$5,494,277.
- The Park District of Highland Park’s net position totaled \$84,488,413 on December 31, 2024, which includes \$39,149,877 net investment in capital assets, \$5,824,850 subject to external restrictions, and \$39,513,686 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported excess revenue for the year of \$596,466 exclusive of other financing sources (uses) of (\$622,420). The net change in fund balance of (\$25,954) brings the fund balance in the General Fund to \$3,623,134, resulting in a decrease of .7%.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 5 - 6) provide information about the activities of the District as a whole and present a longer-term view of the District’s finances. Fund financial statements begin on page 7. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District’s operations in more detail than the government-wide statements by providing information about the District’s most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business. The government wide financial statements can be found on pages 5 - 6 of this report.

The Statement of Net Position reports information on all of the District’s assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District’s property tax base and the condition of the District’s infrastructure, is needed to assess the overall health of the District.

**Management’s Discussion and Analysis
December 31, 2024**

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USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements – Continued

The Statement of Activities presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and government and recreation services. There are no business-type activities reported by the District.

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds, and the Special Recreation Fund, the District’s only nonmajor fund.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 7 - 12 of this report.

Management's Discussion and Analysis
December 31, 2024

USING THIS ANNUAL REPORT – Continued**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13 - 37 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's IMRF employee pension obligations, Other Postemployment Benefit Plan obligations, as well as budgetary comparison schedules for the General Fund and Recreation Fund. These items can be found on pages 38 - 44.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$84,488,413.

	Net Position	
	2024	2023
Current and Other Assets	\$ 64,319,468	\$ 58,006,733
Capital Assets	74,424,420	68,069,062
Total Assets	138,743,888	126,075,795
Deferred Outflows	2,424,452	3,860,520
Total Assets/ Deferred Outflows	141,168,340	129,936,315
Long-Term Debt	35,257,420	30,579,192
Other Liabilities	5,400,254	4,935,867
Total Liabilities	40,657,674	35,515,059
Deferred Inflows	16,022,253	15,304,707
Total Liabilities/ Deferred Inflows	56,679,927	50,819,766
Net Investment in Capital Assets	39,149,877	38,882,422
Restricted	5,824,850	6,031,336
Unrestricted	39,513,686	34,202,791
Total Net Position	84,488,413	79,116,549

Management's Discussion and Analysis
December 31, 2024**GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued**

A large portion of the District's net position, \$39,149,877 or 46.3%, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$5,824,850 or 6.9%, of the District's net position represents resources that are subject to external restrictions on how they may be used. Essentially, these restrictions represent property taxes levied for a specific purpose and the District's net pension asset. The remaining 46.8%, or \$39,513,686, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Changes in Net Position	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	\$ 13,733,161	\$ 12,046,306
Capital & Operating Grants/Contributions	3,218,321	280,095
General Revenues		
Property Taxes	15,418,150	14,717,237
Replacement Taxes	270,914	461,577
Other General Revenues	1,531,938	1,375,768
Total Revenues	34,172,484	28,880,983
Expenses		
General Government	8,659,884	6,126,362
Recreation	19,257,724	13,543,719
Interest on Long-Term Debt	760,599	817,746
Total Expenses	28,678,207	20,487,827
Change in Net Position	5,494,277	8,393,156
Net Position, January 1, as Previously Reported	79,116,549	70,723,393
Change in accounting principle	(122,413)	-
Net Position, January 1, as Restated	78,994,136	-
Net Position - Ending	84,488,413	79,116,549

Management’s Discussion and Analysis
December 31, 2024

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GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Net position of the District’s governmental activities increased by 6.96% to \$84,488,413 at December 31, 2024, compared to the restated net position of \$78,994,136 at January 1, 2024. The restatement was due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended December 31, 2024. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$39,513,686 as of December 31, 2024.

Governmental Activities

Revenues for governmental activities totaled \$34,172,484, while the cost of all governmental functions totaled \$28,678,207. This resulted in a gain of \$5,494,277. For the year ended December 31, 2023, revenue of \$28,880,983 exceeded expenses of \$20,487,827, resulting in a surplus of \$8,393,156. During 2024, revenues increased due to increased property tax extensions. With extensions at 3.4% plus new growth, property tax revenue increased by roughly \$700,000, almost 4.8% over 2023. Additionally, other general revenues increased by approximately \$163,000 due to high interest rates and continued aggressive investing in short term certificates of deposit. Also, there were over \$2,250,000 in donations and sponsorships received to be used for the building of a new pickleball/padel dome. Another \$500,000 of donations were collected for the new Jeff Fox turf baseball field at Fink Memorial Park. Charges for services increased as the District experienced a “perfect” summer of weather with almost no closures at the golf course, beaches and outdoor pool. Congruently, indoor facilities, such as tennis and the recreation center, had much increased participation versus 2023, as people continued to come back to indoor activities in this post-covid era. Pickleball offerings were increased at both of these indoor facilities, driving even more recreation revenue versus the prior year. Ice skating lessons and ice rentals also saw large revenue increases. Finally, in addition to all of the programming with increased participation, was an average increase of 3% in pricing.

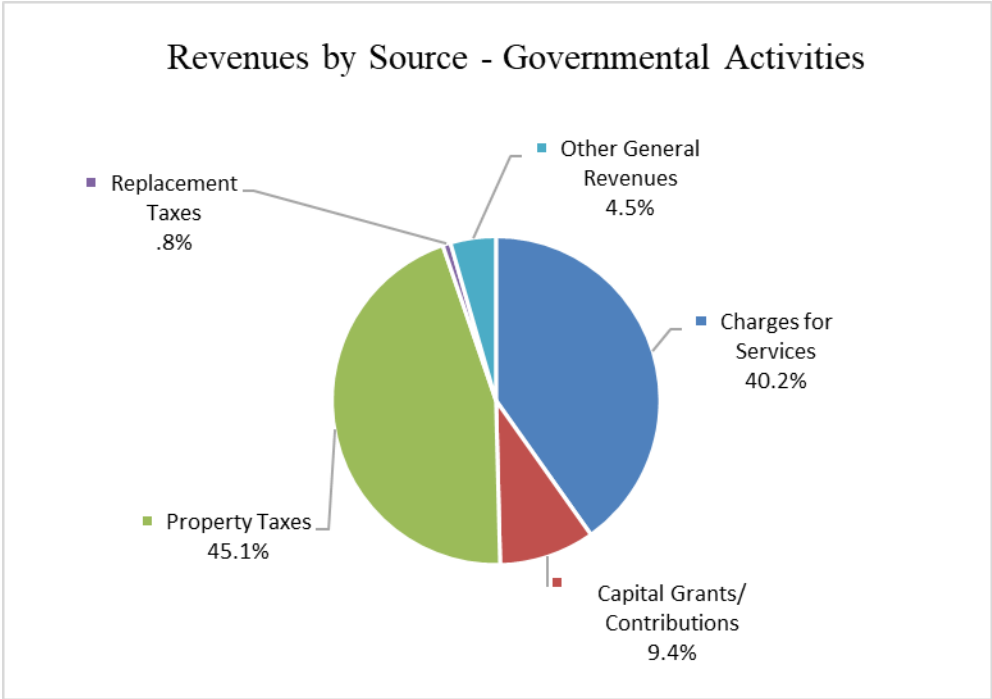
With an increase in service revenues, the District did also see an increase in expenses to provide those services, including increased bank charges and fees. More programming required more part-time staff, and the minimum wage increased \$1 per hour versus the prior year. Additionally, district wide raises, and seven new full-time staff members drove up salary expenses, as did increases in the cost of medical insurance. In 2024, there were many unanticipated equipment and building repairs at the District, especially at the water park and the ice arena.

Management’s Discussion and Analysis
December 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued

The following chart graphically depicts the major revenue sources of the District. This graph illustrates that less than half of the District’s revenues came from property tax in 2024.

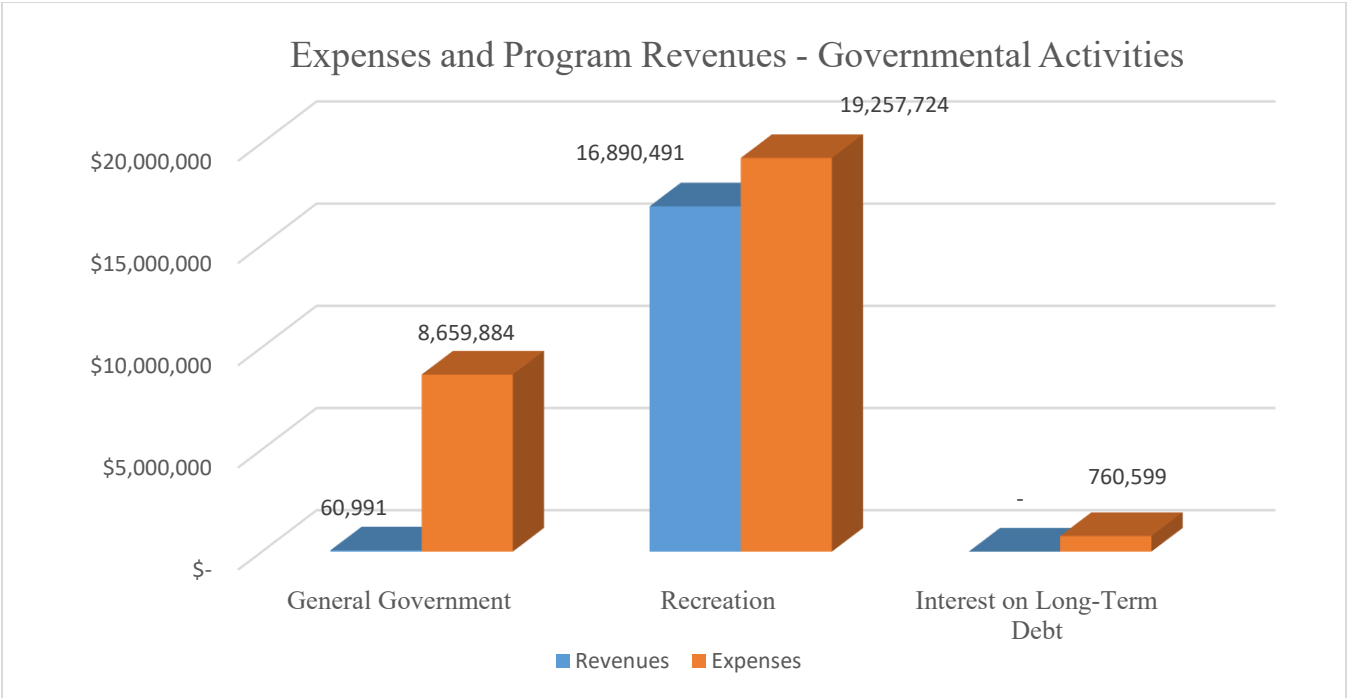


The Expenses and Program Revenues Chart identifies those governmental functions where program expenses greatly exceed revenues. Although in the government-wide statements expenses normally exceed revenues, general revenues such as property and replacement taxes support the general government expenses, a portion of recreation expenses, and interest expenses. During 2024, expenses increased at a greater rate than revenue increased, resulting in a lesser than prior year change in net position.

Management’s Discussion and Analysis
December 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued



FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

The ending fund balance when the District’s Governmental Funds are combined is \$37,420,496 which is \$4,967,697, or 15.3%, more than last year’s total of \$32,452,799. Of that amount, \$36,858,053 of the total is either assigned or unassigned. The District’s intent is to remain true to its fund balance policy that is discussed in the Notes to the Financial Statements, by transferring a portion of the excess balances to the Capital Projects Fund to ensure that the District’s existing assets are well maintained moving forward. The District transferred \$3,000,000 from the Recreation Fund to the Capital Projects Fund in excess fund balance.

**Management’s Discussion and Analysis
December 31, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS – Continued

Governmental Funds – Continued

The General Fund is the chief operating fund of the District. At December 31, 2024, the unassigned fund balance in the General Fund was \$2,588,153, which represents 71.46% of the total fund balance of the General Fund. The overall fund balance decreased during the year by roughly \$25,954, which was less than 1%. As such, the fund is considered to be break even after a transfer for debt service.

The Recreation Fund is made up of the Park Avenue Recreation Subfund and the Recreation Fund. The Recreation Fund reported a net positive change in fund balance at December 31, 2024, of \$1,706,552, increasing the fund balance to \$10,233,236. This is an increase of 20.0%. This increase over the prior year was due to a continued rebound in indoor operations at the recreation facility and the tennis facility. Additionally, both facilities expanded indoor pickleball operations, which was welcomed by patrons. The ice arena results versus the prior year were also very successful with skating lessons and ice rentals doing much better. The golf course had a spectacular year due to wonderful weather all season. With extensions at 3.4% plus new growth, property tax revenue increased by roughly 5% over 2023. Additionally, other general revenues increased due to high interest rates and continued aggressive investing in short term certificates of deposit. Finally, in addition to all of the programming with increased participation, was an average increase of 3% in pricing.

The Debt Service Fund reported a decrease of \$260, to \$43,554. This minimal decrease in fund balance was typical with normal operations of the fund. The fund balance in the Debt Service Fund is restricted for future debt service payments.

The Capital Projects Fund reported an increase in fund balance of \$3,277,884, to \$23,179,283. This increase is due to the issuance of \$6,445,000 of general obligation limited tax park bonds on July 2, 2024. The debt issuance is being used to fund capital projects across the District, largely in order to improve or expand parks and facilities.

GENERAL FUND BUDGETARY HIGHLIGHTS

During 2024, the District did revise the annual operating budget of the General Fund. \$20,000 was transferred from the salary line-item budget expense to the utilities line-item budget expense. Utilities were pushed over budget due to an aggregate 10-year water billing error from the City of Highland Park that was settled in 2024. The salary line item was significantly under budget largely due to savings garnered by several unfilled positions during the year. The fund is reported as a major fund, and accounts for the routine park operations of the District. The overall performance of the fund was greater than budgeted. The actual revenues for the year totaled \$7,130,212, compared to budgeted revenue of \$6,729,404. The \$400,808 difference is largely due to the underbudgeted receipt of property taxes of \$138,302 and replacement taxes of \$87,914. Additionally, the overage in revenue is also due to investment income being substantially greater than budgeted as a result of continued elevated interest rates, in the total amount of \$174,837.

Management’s Discussion and Analysis
December 31, 2024

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS – Continued

General Fund Budgetary Highlights – Continued

Expenditures had a favorable budget variance of \$1,062,960 and this was largely due to savings garnered by several unfilled positions during the year. Additionally, the related budgeted insurance and pension costs also came in significantly under budget. Furthermore, services expenses were also curtailed due to staff shortages. It should be noted that as the year progressed, more open positions were eventually filled.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District’s investment in capital assets for its governmental activities as of December 31, 2024 was \$74,424,420 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, improvements, equipment, and vehicles. With the implementation of GASB 87, the District reports \$0 of intangible capital assets (net of accumulated amortization). The intangible capital assets were associated with the District’s right-to-use equipment acquired under lease agreements.

	Capital Assets Net of Depreciation	
	2024	2023
Land	\$ 6,158,186	\$ 6,158,186
Construction in Progress	6,215,220	1,869,854
Buildings	29,850,725	29,947,026
Improvements	25,506,340	24,349,246
Equipment	5,144,641	5,366,545
Vehicles	1,549,308	378,205
Intangible Equipment	-	-
Total	74,424,420	68,069,062

This year’s major additions included:

Buildings	\$ 855,954
Improvements	2,967,796
Equipment	267,349
Vehicles	1,212,639
Total	5,303,738

Management’s Discussion and Analysis
December 31, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

Additional information on the District’s capital assets can be found in note 4 on page 23 of this report.

Debt Administration

At year-end, the District had total outstanding bond and debt certificate debt of \$30,670,000 as compared to \$26,600,000 the previous year, an increase of 15.3%. The following is a comparative statement of the bond and debt certificate outstanding debt:

	Long-Term Debt Outstanding	
	2024	2023
Debt Certificates	17,055,000	\$ 18,030,000
General Obligation Bonds	13,615,000	8,570,000
	30,670,000	26,600,000

The District reports \$0 lease payable balance at December 31, 2024. Additional information on the District’s long-term debt can be found in Note 5 on pages 24 - 26 of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

Through conservative efforts to maintain its reserves and careful financial planning, the District’s financial position continues to remain strong. Many trends and economic factors which can affect future operations of the District are considered during budgeting and long-range planning. The District is committed to maintaining reserves and is continually reviewing ways to improve its capital assets and strong financial position to provide residents with excellent programs and facilities. A community Attitude and Interest Survey is being conducted in 2025. The information received from this study will be used for future programming and capital planning, to align the District’s resources with the needs of the community. Additionally, the District will be updating GreenPrint, which is the District’s 10-year master plan. There are several additional factors that the Park District will address in the upcoming budget year as well:

- The continuing negative effect of the tax cap on the District’s property tax revenue.
- Challenges associated with recruiting and retaining qualified full- and part-time staff.
- Rising group health insurance costs.
- Addressing the needs that will not be accommodated at the new recreation center at West Ridge Park, including administrative offices, storage, and recreational programs such as ceramics and athletics.
- Additional funding for identified unfunded projects in the capital plan.
- Investing in safety and security for both physical infrastructure and IT
- Continued rising costs and investment needs for information technology related hardware and software, such as artificial intelligence, registration software, employee intranet and digital file storage management.
- Rising construction costs and unanticipated tariffs affecting costs of construction.

**Management's Discussion and Analysis
December 31, 2024**

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Office of the Finance Director, Park District of Highland Park, 636 Ridge Road, Highland Park, IL 60035.

BASIC FINANCIAL STATEMENTS

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

STATEMENT OF NET POSITION

December 31, 2024

	Governmental Activities
ASSETS	
Cash and investments	\$ 41,632,101
Receivables (net, where applicable, of allowances for uncollectibles)	
Property taxes	15,754,810
Grants	408,074
Programs	408,374
Other	498,502
Prepaid expenses	155,336
Inventory	22,264
Net pension asset	5,440,007
Capital assets not being depreciated	12,373,406
Tangible and intangible capital assets being depreciated (net of accumulated depreciation and amortization)	<u>62,051,014</u>
Total assets	<u>138,743,888</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	2,172,743
OPEB items	171,547
Deferred charges	<u>80,162</u>
Total deferred outflows of resources	<u>2,424,452</u>
Total assets and deferred outflows of resources	<u>141,168,340</u>
LIABILITIES	
Accounts payable	2,093,072
Accrued payroll	485,250
Accrued interest payable	65,122
Unearned revenue	2,756,810
Noncurrent liabilities	
Due within one year	2,246,760
Due in more than one year	<u>33,010,660</u>
Total liabilities	<u>40,657,674</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	15,753,873
Pension items - IMRF	17,500
OPEB items	<u>250,880</u>
Total deferred inflows of resources	<u>16,022,253</u>
Total liabilities and deferred inflows of resources	<u>56,679,927</u>
NET POSITION	
Net investment in capital assets	39,149,877
Restricted for	
Retirement	5,440,007
Debt service	43,554
Special recreation	341,289
Unrestricted	<u>39,513,686</u>
TOTAL NET POSITION	<u><u>\$ 84,488,413</u></u>

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
PRIMARY GOVERNMENT					Total Governmental Activities
Governmental Activities					
General government	\$ 8,659,884	\$ 60,991	\$ -	\$ -	\$ (8,598,893)
Recreation	19,257,724	13,672,170	51,411	3,166,910	(2,367,233)
Interest	760,599	-	-	-	(760,599)
Total governmental activities	28,678,207	13,733,161	51,411	3,166,910	(11,726,725)
TOTAL PRIMARY GOVERNMENT	\$ 28,678,207	\$ 13,733,161	\$ 51,411	\$ 3,166,910	(11,726,725)
General Revenues					
Taxes					
Property					
					15,418,150
Intergovernmental					
Replacement					270,914
Investment income					1,159,373
Other					372,565
Total					17,221,002
CHANGE IN NET POSITION					5,494,277
NET POSITION, JANUARY 1, AS PREVIOUSLY REPORTED					79,116,549
Change in accounting principle					(122,413)
NET POSITION, JANUARY 1, AS RESTATED					78,994,136
NET POSITION, DECEMBER 31					\$ 84,488,413

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**BALANCE SHEET
GOVERNMENTAL FUNDS**

December 31, 2024

	General	Recreation	Debt Service	Capital Projects	Nonmajor Governmental	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and investments	\$ 4,112,793	\$ 12,798,371	\$ 43,445	\$ 24,341,352	\$ 336,140	\$ 41,632,101
Receivables (net, where applicable, of allowances for uncollectibles)						
Taxes	6,583,545	6,278,153	1,869,282	-	1,023,830	15,754,810
Grants	-	-	-	408,074	-	408,074
Programs	-	408,374	-	-	-	408,374
Other	18,055	-	-	475,364	5,083	498,502
Prepaid items	22,110	92,674	-	40,552	-	155,336
Inventory	-	22,264	-	-	-	22,264
 Total assets	 10,736,503	 19,599,836	 1,912,727	 25,265,342	 1,365,053	 58,879,461
DEFERRED OUTFLOWS OF RESOURCES						
None	-	-	-	-	-	-
 Total deferred outflows of resources	 -	 -	 -	 -	 -	 -
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 10,736,503	 \$ 19,599,836	 \$ 1,912,727	 \$ 25,265,342	 \$ 1,365,053	 \$ 58,879,461

	General	Recreation	Debt Service	Capital Projects	Nonmajor Governmental	Total Governmental
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 245,607	\$ 366,399	\$ -	\$ 1,481,066	\$ -	\$ 2,093,072
Accrued payroll	256,260	228,990	-	-	-	485,250
Unearned program revenue	-	2,493,429	-	-	-	2,493,429
Unearned revenue	28,348	-	-	235,033	-	263,381
Total liabilities	530,215	3,088,818	-	1,716,099	-	5,335,132
DEFERRED INFLOWS OF RESOURCES						
Unavailable property tax revenue	6,583,154	6,277,782	1,869,173	-	1,023,764	15,753,873
Unavailable grant revenue	-	-	-	369,960	-	369,960
Total deferred inflows of resources	6,583,154	6,277,782	1,869,173	369,960	1,023,764	16,123,833
Total liabilities and deferred inflows of resources	7,113,369	9,366,600	1,869,173	2,086,059	1,023,764	21,458,965
FUND BALANCES						
Nonspendable						
Prepaid items	22,110	92,674	-	40,552	-	155,336
Inventory	-	22,264	-	-	-	22,264
Restricted	-	-	43,554	-	341,289	384,843
Assigned						
Recreation	-	10,118,298	-	-	-	10,118,298
Capital outlay	-	-	-	23,138,731	-	23,138,731
Subsequent year's budget	1,012,871	-	-	-	-	1,012,871
Unassigned	2,588,153	-	-	-	-	2,588,153
Total fund balances	3,623,134	10,233,236	43,554	23,179,283	341,289	37,420,496
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,736,503	\$ 19,599,836	\$ 1,912,727	\$ 25,265,342	\$ 1,365,053	\$ 58,879,461

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 37,420,496
--	----------------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	74,424,420
---	------------

Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	2,155,243
--	-----------

Certain assets are not available to report as revenue in the governmental funds but are revenue on the accrual basis of accounting	369,960
--	---------

Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings for the Other Postemployment Benefit Plan are recognized as deferred outflows and inflows of resources on the statement of net position	(79,333)
--	----------

Net pension assets are not financial resources and are not reported in governmental funds	5,440,007
---	-----------

A deferred charge on refunding represents a consumption of net assets that applies to a future period and, therefore, is not reported in the funds	80,162
--	--------

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds	
General obligation bonds	(13,615,000)
Debt certificates	(17,055,000)
Total OPEB liability	(546,389)
Premium on general obligation bonds	(3,876,094)
Accrued interest	(65,122)
Compensated absences	(164,937)

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 84,488,413</u>
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See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

For the Year Ended December 31, 2024

	General	Recreation
<hr/>		
REVENUES		
Taxes	\$ 6,493,875	\$ 6,192,803
Charges for services	60,991	13,672,170
Donations	-	51,411
Intergovernmental	-	-
Replacement taxes	270,914	-
Investment income	239,837	834,575
Miscellaneous	64,595	211,531
	<hr/>	
Total revenues	7,130,212	20,962,490
	<hr/>	
EXPENDITURES		
Current		
General government	6,533,746	-
Recreation	-	15,127,280
Capital outlay	-	76,278
Debt service		
Principal retirement	-	-
Interest	-	-
	<hr/>	
Total expenditures	6,533,746	15,203,558
	<hr/>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	596,466	5,758,932
	<hr/>	
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers (out)	(622,420)	(4,052,380)
Bond issuance	-	-
Premium on bond issuance	-	-
	<hr/>	
Total other financing sources (uses)	(622,420)	(4,052,380)
	<hr/>	
NET CHANGE IN FUND BALANCES	(25,954)	1,706,552
	<hr/>	
FUND BALANCES, JANUARY 1	3,649,088	8,526,684
	<hr/>	
FUND BALANCES, DECEMBER 31	\$ 3,623,134	\$ 10,233,236
	<hr/>	

Debt Service	Capital Projects	Nonmajor Governmental	Total Governmental
\$ 1,686,990	\$ -	\$ 1,044,482	\$ 15,418,150
-	-	-	13,733,161
-	2,757,436	-	2,808,847
-	39,514	-	39,514
-	-	-	270,914
-	84,961	-	1,159,373
-	96,439	-	372,565
1,686,990	2,978,350	1,044,482	33,802,524
-	1,497,817	-	8,031,563
-	-	435,007	15,562,287
-	8,959,226	-	9,035,504
2,375,000	-	-	2,375,000
987,050	-	-	987,050
3,362,050	10,457,043	435,007	35,991,404
(1,675,060)	(7,478,693)	609,475	(2,188,880)
1,674,800	3,600,000	-	5,274,800
-	-	(600,000)	(5,274,800)
-	6,445,000	-	6,445,000
-	711,577	-	711,577
1,674,800	10,756,577	(600,000)	7,156,577
(260)	3,277,884	9,475	4,967,697
43,814	19,901,399	331,814	32,452,799
\$ 43,554	\$ 23,179,283	\$ 341,289	\$ 37,420,496

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 4,967,697
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	9,717,071
Depreciation and amortization on capital assets is reported as an expense in the statement of activities	(3,361,713)
Grant revenues that are deferred in the fund financial statements because they are unavailable but are recognized in the statement of activities	369,960
The change in certain liabilities are reported as expenses on the statement of activities	
Compensated absences	(33,520)
Accrued interest	(24,034)
The amortization of premium on long-term debt does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds	255,495
Deferred charges related to refunded debt represent a consumption of net assets that applies to a future period and, therefore, are allocated over the period the debt is outstanding	(5,010)
The change in the Illinois Municipal Retirement Fund net pension asset, deferred inflows and deferred outflows are not a source or use of a financial resource	(1,633,426)
The change in the total OPEB liability, deferred inflows and deferred outflows are not a source or use of a financial resource	23,334
The issuance of long-term debt is reported as an other financing source in governmental funds, but as an increase in debt outstanding in the statement of activities	
Genereal obligation bonds issued	(6,445,000)
Premium on general obligation bonds issued	(711,577)
The repayment of long-term debt is reported as an expenditure when due in governmental funds, but as a reduction of principal outstanding in the statement of activities	
General obligation bonds	1,400,000
Debt certificates	975,000
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 5,494,277</u>

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Park District of Highland Park, Highland Park, Illinois (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

a. Reporting Entity

The District is a body corporate and politic established under Illinois Compiled Statutes (ILCS) incorporated in 1909. The District operates under a Board-Manager form of government, providing recreation and other services to the residents of the City of Highland Park including recreation programs, park management, capital development and general administration. The District has a separately elected board. The District is considered to be a primary government as defined by GASB Statement No. 14 and No. 61, since it is legally separate and fiscally independent. The accompanying basic financial statements present the District only since the District does not have component units. The Parks Foundation of Highland Park, while a potential component unit, is not significant to the District and, therefore, has been excluded from its reporting entity.

b. Fund Accounting

The District uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary and fiduciary. The District does not have any proprietary or fiduciary funds.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted, committed or assigned monies (special revenue funds), the funds restricted, committed or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds restricted for the servicing of governmental long-term debt (debt service funds). The General Fund (corporate) is used to account for all activities of the government not accounted for in some other fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. The effect of material interfund activity, other than interfund service transactions, has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Contributions of land by developers under land/cash ordinances are reported as capital grants and contributions on the statement of activities.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those accounted for in another fund.

The Recreation Fund, a special revenue fund, is used to account for revenue and expenditures related to recreation programs funded by a tax levy and user fees.

The Capital Projects Fund is used to account for the acquisition and construction of major capital facilities.

The Debt Service Fund is used to account for the accumulation of resources for and the payment of principal and interest on governmental activities long-term debt. The District elected to present this fund as a major fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operation of these activities/funds are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Program revenues consist of user fees and other charges for services, operating grants and capital grants.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (60 days). The District recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

Those revenues susceptible to accrual are property taxes, interest revenue and charges for services.

The District reports deferred/unearned/unavailable revenue on its financial statements. Deferred/unearned/unavailable revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period for governmental funds or earned at the government-wide level. Deferred revenues also arise when resources are received by the government before it has legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources by meeting all eligibility requirements, the deferred inflows of resources or liability is removed from the financial statements and revenue is recognized.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Investments

Investments with maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with maturity greater than one year at time of purchase, if any, are stated at fair value. The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

f. Inventories

Inventories consist of amounts available for resale and are accounted for using the consumption method. Inventories of supplies are reported at cost and inventories held for resale are reported at lower of cost or fair value.

g. Prepaid Expenses/Items

Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid expenses/items using the consumption method. Such amounts are offset by nonspendable fund balance for prepaid expenses/items in the fund financial statements.

h. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., bike trails, paths and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$10,000 to \$250,000, tangible in nature and have an estimated useful life in excess of one year. Such assets are reported at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25 - 35
Improvements	10 - 20
Equipment	3 - 15
Vehicles	5 - 10

Intangible assets represent the District's right-to-use leased assets. The intangible assets for leased assets, as defined by GASB Statements No. 87, *Leases*, are for lease contracts of nonfinancial assets including equipment.

i. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

j. Compensated Absences

The District implemented GASB Statement 101, *Compensated Absences* in 2024. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of governmental activities are recorded as an expense and liability as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Property Taxes

The District's property taxes are required to be levied by ordinance. A certified copy of the levy ordinance must be filed with the county clerk no later than the last Tuesday in December of each year. Taxes are due and collectible one-half in June and one-half in September of the following year. Property taxes attach as an enforceable lien on property as of January 1. Property taxes which have been levied, but are not due before the end of the fiscal year are recorded as receivable. The entire receivable is offset by unavailable/deferred property tax revenue as they are intended to finance the subsequent fiscal year.

l. Net Position/Fund Balances

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the District. Committed fund balance is constrained by formal actions of the District's Board of Commissioners, which is considered the District's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Commissioners. The Board of Commissioners would also take action to modify or rescind committed fund balance, if applicable. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Executive Director and Director of Finance through the approved fund balance policy of the District. Any residual fund balance in the General Fund is reported as unassigned. Deficit fund balances in other governmental funds are also reported as unassigned.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and then unassigned funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Net Position/Fund Balances (Continued)

The District's policy manual states that the General Fund should maintain a minimum assigned fund balance level of three to four months and unassigned fund balance of four months of annual budgeted expenditures not including capital, debt service and interfund transfers. The District's policy manual states that the Recreation Fund should maintain a minimum assigned fund balance equal to 25% of budgeted expenditures not including capital, debt service and interfund transfers. Fund balances in excess of said levels may be transferred to the Capital Projects Fund at the discretion of the Board of Commissioners.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the District's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

n. Interfund Transactions

Reciprocal interfund service transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other fund” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans).

p. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

ILCS and the District’s investment policy authorize the District to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, The Illinois Funds (IL Funds), the Illinois Metropolitan Investment Fund (IMET) and the Illinois Park District Liquid Asset Fund (IPDLAF). The money market mutual funds (IL Funds, IMET, IPDLAF) are not subject to custodial credit risk for investments.

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

The Illinois Park District Liquid Asset Fund (IPDLAF) allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The IPDLAF is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the IPDLAF. Investments in the IPDLAF are valued at amortized cost, which approximates fair value. The IPDLAF does not have any limitations or restrictions on participant withdrawals.

2. DEPOSITS AND INVESTMENTS (Continued)

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral with a fair value of 102% of all bank balances in excess of federal depository insurance with the collateral held by a third party in the District's name.

Investments

The following table presents the investments and maturities of the District's debt securities as of December 31, 2024:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	5-10	Greater than 10
Negotiable CDs	\$ 723,363	\$ 723,363	\$ -	\$ -	\$ -
TOTAL	\$ 723,363	\$ 723,363	\$ -	\$ -	\$ -

The District has the following recurring fair value measurements as of December 31, 2024: the negotiable CD's are valued using quoted matrix pricing models (Level 2 inputs).

Interest rate risk is the risk that change in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds.

The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government and The Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is rated AAAM. The negotiable CD's are not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District's investment policy does not address custodial credit risk for investments.

2. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy limits concentration risk by diversifying investments by limiting investments to avoid overconcentration of securities from a specific issuer or business sector, limiting investments in securities that have higher credit risks, investing in securities with varying maturities and continuously investing a portion of the portfolio in readily available funds such as local government investment pools, money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

3. PROPERTY TAX CALENDAR

The following information gives significant dates on the property tax calendar of the District.

- The property tax lien date is January 1;
- The annual tax levy ordinance for 2024 was passed December 18, 2024;
- Property taxes are due to the County Collector in two installments, June 1 and September 1; and
- Property taxes for 2024 are normally received monthly beginning in May and generally ending by November 2025.

The 2024 tax levy, which attached as an enforceable lien on property as of January 1, 2024, has been recorded as a receivable as of December 31, 2024, as the tax was levied by the District in December 2024. The 2024 tax levy is recorded as unavailable/deferred property tax revenue since it is intended to finance 2025.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative
for Discussion Purposes Only

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 6,158,186	\$ -	\$ -	\$ 6,158,186
Construction in progress	1,869,854	5,599,937	1,254,571	6,215,220
Total capital assets not being depreciated	8,028,040	5,599,937	1,254,571	12,373,406
Tangible capital assets being depreciated				
Buildings	45,948,307	855,954	-	46,804,261
Improvements	42,515,345	2,967,796	-	45,483,141
Equipment	10,795,656	296,489	29,140	11,063,005
Vehicles	1,455,352	1,251,466	38,827	2,667,991
Total capital assets being depreciated	100,714,660	5,371,705	67,967	106,018,398
Intangible capital assets being amortized				
Equipment	43,876	-	43,876	-
Total intangible capital assets being amortized	43,876	-	43,876	-
Less accumulated depreciation for tangible capital assets				
Buildings	16,001,281	952,255	-	16,953,536
Improvements	18,166,099	1,810,702	-	19,976,801
Equipment	5,429,111	518,393	29,140	5,918,364
Vehicles	1,077,147	80,363	38,827	1,118,683
Total accumulated depreciation	40,673,638	3,361,713	67,967	43,967,384
Less accumulated amortization for intangible capital assets				
Equipment	43,876	-	43,876	-
Total accumulated amortization	43,876	-	43,876	-
Total tangible and intangible capital assets being depreciated and amortized, net	60,041,022	2,009,992	-	62,051,014
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 68,069,062</u>	<u>\$ 7,609,929</u>	<u>\$ 1,254,571</u>	<u>\$ 74,424,420</u>

Depreciation expense was charged to functions/programs of the District's governmental activities as follows:

GOVERNMENTAL ACTIVITIES	
Recreation	<u>\$ 3,361,713</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 3,361,713</u>

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative
for Discussion Purposes Only

5. LONG-TERM DEBT

The following is a summary of changes in long-term debt for governmental activities for the year ended December 31, 2024:

	Fund Debt Retired By	Beginning Balances, Restated*	Additions	Reductions	Ending Balances	Current Portion
GOVERNMENTAL ACTIVITIES						
General obligation bonds	Debt Service	\$ 8,570,000	\$ 6,445,000	\$ 1,400,000	\$ 13,615,000	\$ 1,155,000
Premium on bonds	N/A	3,420,012	711,577	255,495	3,876,094	-
Debt certificate	Debt Service	18,030,000	-	975,000	17,055,000	1,025,000
Compensated absences*	General and Recreation	131,417	33,520	-	164,937	8,247
Total OPEB liability	General and Recreation	550,176	-	3,787	546,389	58,513
TOTAL GOVERNMENTAL ACTIVITIES		\$ 30,701,605	\$ 7,190,097	\$ 2,634,282	\$ 35,257,420	\$ 2,246,760

*Compensated absences beginning balances were restated for the implementation of GASB 101, *Compensated Absences*. See footnote 11 for additional information. Additionally, the amount displayed as additions or reductions represents the net change in the liability.

Long-term debt at December 31, 2024 is comprised of the following:

General Obligation Bonds

The District uses general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

	Total Outstanding	Current Portion
2017 General Obligation Limited Tax Park Bond		
\$8,635,000 General Obligation Limited Tax Park Bond, Series 2017, due in annual installments of \$85,000 to \$1,060,000 through December 15, 2028 with interest payable semiannually on June 15 and December 15 at 3% to 4%.	\$ 2,285,000	\$ 855,000

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative
for Discussion Purposes Only

5. LONG-TERM DEBT (Continued)

General Obligation Bonds (Continued)

	Total Outstanding	Current Portion
2020 General Obligation Limited Tax Park Bond		
\$6,445,000 General Obligation Limited Tax Park Bond, Series 2020, due in annual installments of \$315,000 to \$830,000 through December 15, 2033 with interest payable semiannually on June 15 and December 15 at 3% to 5%.	\$ 4,885,000	\$ -
2024 General Obligation Limited Tax Park Bond		
\$6,445,000 General Obligation Limited Tax Park Bond, Series 2024, due in annual installments of \$300,000 to \$795,000 through December 15, 2039 with interest payable semiannually on June 15 and December 15 at 5% to 6%.	6,445,000	300,000
TOTAL BONDS	\$ 13,615,000	\$ 1,155,000

Debt Certificates

The District issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates are direct obligations and pledge the full faith and credit of the District. Debt certificates currently outstanding are as follows:

	Total Outstanding	Current Portion
\$19,815,000 General Obligation Limited Tax Refunding Debt Certificate of 2021, due in annual installments of \$790,000 to \$1,310,000 through June 15, 2041 with Interest payable semiannually on June 15 and December 15 at 3% to 5%.	\$ 17,055,000	\$ 1,025,000
TOTAL DEBT CERTIFICATES	\$ 17,055,000	\$ 1,025,000

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative
for Discussion Purposes Only

5. LONG-TERM DEBT (Continued)

Debt Service to Maturity

The annual requirements to amortize to maturity serial debt outstanding as of December 31, 2024, are as follows:

Fiscal Year Ending December 31,	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2025	\$ 1,155,000	\$ 750,935	\$ 1,025,000	\$ 651,050
2026	1,350,000	546,362	1,075,000	599,800
2027	1,435,000	490,413	1,130,000	546,050
2028	1,530,000	422,362	1,185,000	489,550
2029	735,000	340,113	1,245,000	430,300
2030-2034	3,790,000	1,355,713	4,605,000	1,433,500
2035-2039	3,620,000	565,662	4,700,000	744,900
2040-2041	-	-	2,090,000	78,750
TOTAL	\$ 13,615,000	\$ 4,471,560	\$ 17,055,000	\$ 4,973,900

6. INDIVIDUAL FUND DISCLOSURES

Interfund Transfers

Individual fund interfund transfers are as follows:

	Transfers In	Transfers Out
MAJOR GOVERNMENTAL FUNDS		
General Fund	\$ -	\$ 622,420
Recreation Fund	-	4,052,380
Debt Service Fund	1,674,800	-
Capital Projects Fund	3,600,000	-
Total Major Governmental Funds	5,274,800	4,674,800
NONMAJOR GOVERNMENTAL FUNDS		
Special Recreation Fund	-	600,000
Total Nonmajor Governmental Funds	-	600,000
TOTAL	\$ 5,274,800	\$ 5,274,800

6. INDIVIDUAL FUND DISCLOSURES (Continued)

The transfers resulted from:

- \$1,674,800 transferred to the Debt Service Fund from the General Fund and the Recreation Fund is to subsidize debt costs. The amount will not be repaid.
- \$3,600,000 transferred to the Capital Projects Fund from the Recreation Fund and the Special Recreation Fund is for purchases of capital assets. The amount will not be repaid.

7. JOINT GOVERNED ORGANIZATION - NORTH SUBURBAN SPECIAL RECREATION ASSOCIATION

The District is a member of the North Suburban Special Recreation Association (NSSRA), which was organized by several area park districts in order to provide special recreation programs to the physically and mentally handicapped within their districts and to share the expenses of such programs on a cooperative basis. Each member district's contribution is based upon a formula set out in the operating agreement.

NSSRA's Board of Directors consists of one member from each participating district. The Board of Directors is the governing body of NSSRA and is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming and master plans. The District is not financially accountable for the activities of NSSRA and, accordingly, NSSRA has not been included in the accompanying financial statements. The financial statements of NSSRA may be obtained from the NSSRA administrative offices at 1221 County Line Road, Highland Park, Illinois 60035.

8. RISK MANAGEMENT

The District is exposed to various risks of loss to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; natural disasters; and employee health.

Since 1984, the District has been a member of the Park District Risk Management Agency (PDRMA), a joint risk management pool of park and forest preserve districts and special recreation associations through which employee health, property, general liability, automobile liability, crime, boiler and machinery, public officials' and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Each member assumes the first \$1,000 of property claims each occurrence and has self-insurance retentions at various amounts.

8. RISK MANAGEMENT (Continued)

Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers, a Risk Manager and a Treasurer.

The District does not exercise any control over the activities of PDRMA beyond its representation on the Board of Directors.

Initial contributions are determined in advance of each membership year based on the individual member's expenditures as defined in the by-laws of PDRMA, assessment factors based on past member experience and the funding needs for the membership year. The Board of Directors may require that supplemental contributions be made by members to ensure that adequate funds are available to meet the obligations applicable to the membership year. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District. The District is not aware of any additional amounts owed to PDRMA at December 31, 2024.

9. RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund

The District's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole but not by individual employer. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org.

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Plan Membership

At December 31, 2024, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	157
Inactive employees entitled to, but not yet receiving benefits	180
Active employees	<u>150</u>
 TOTAL	 <u><u>487</u></u>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual covered salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended December 31, 2024, was 0.88% of covered payroll.

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The District's net pension liability (asset) was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions:

Actuarial valuation date	December 31, 2024
Actuarial cost method	Entry-age normal
Assumptions	
Price inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	2.25%
Asset valuation method	Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Discount Rate

The discount rate used to measure the total pension liability (asset) was 7.25% in 2024. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate (Continued)

Based on those assumptions, the District's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2024	\$ 52,258,010	\$ 57,913,718	\$ (5,655,708)
Changes for the period			
Service cost	769,099	-	769,099
Interest	3,714,771	-	3,714,771
Difference between expected and actual experience	967,246	-	967,246
Changes in assumptions	-	-	-
Employer contributions	-	83,433	(83,433)
Employee contributions	-	424,643	(424,643)
Net investment income	-	5,766,176	(5,766,176)
Benefit payments and refunds	(2,808,678)	(2,808,678)	-
Other (net transfer)	-	(1,038,837)	1,038,837
Net changes	2,642,438	2,426,737	215,701
BALANCES AT DECEMBER 31, 2024	\$ 54,900,448	\$ 60,340,455	\$ (5,440,007)

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2024, the District recognized pension expense of \$1,716,859. At December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 802,423	\$ -
Changes in assumption	-	17,500
Net difference between projected and actual earnings on pension plan investments	1,370,320	-
TOTAL	\$ 2,172,743	\$ 17,500

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending
December 31,

2025	\$ 1,240,775
2026	2,003,247
2027	(751,081)
2028	(337,698)
2029	-
Thereafter	-
TOTAL	\$ 2,155,243

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the District calculated using the discount rate of 7.25% as well as what the District's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 441,458	\$ (5,440,007)	\$ (10,081,268)

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the District provides other postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities.

b. Benefits Provided

The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the District's insurance provider.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At September 30, 2024 (the latest information available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefits payments	5
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	117
TOTAL	122

d. Actuarial Assumptions and Other Inputs

The total OPEB liability at September 30, 2024, as determined by an actuarial valuation performed as of September 30, 2024, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial valuation date	September 30, 2024
Actuarial cost method	Entry-age normal
Inflation	2.25%
Discount rate	3.81%
Healthcare cost trend rates	6.00% Initial 4.50% Ultimate
Asset valuation method	N/A
Mortality rates	Pub-2021 Combined Annuitant Table for males and females

e. Discount Rate

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at September 30, 2024.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT OCTOBER 1, 2023	\$ 550,176
Changes for the period	
Service cost	26,882
Interest	22,417
Changes in assumptions	38,879
Implicit benefit payments	(58,513)
Difference between expected and actual experience	<u>(33,452)</u>
Net changes	<u>(3,787)</u>
BALANCES AT SEPTEMBER 30, 2024	<u>\$ 546,389</u>

There were changes in assumptions related to the discount rate and healthcare cost trend rates.

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the District calculated using the discount rate of 3.81% as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.81%) or 1 percentage point higher (4.81%) than the current rate:

	1% Decrease (2.81%)	Current Discount Rate (3.81%)	1% Increase (4.81%)
Total OPEB liability	\$ 587,332	\$ 546,389	\$ 507,660

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the District calculated using the healthcare rate of 4.50% to 6.00% as well as what the District's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.50% to 5.00%) or 1 percentage point higher (5.50% to 7.00%) than the current rate:

	1% Decrease (varies)	Current Healthcare Rate (varies)	1% Increase (varies)
Total OPEB liability	\$ 492,185	\$ 546,389	\$ 609,025

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the District recognized OPEB expense of \$35,179. At December 31, 2024, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumption	\$ 84,906	\$ 113,081
Difference between expected and actual experience	86,641	137,799
TOTAL	\$ 171,547	\$ 250,880

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2025	\$ (14,120)
2026	(14,120)
2027	(14,120)
2028	(13,045)
2029	(15,919)
Thereafter	(8,009)
TOTAL	\$ (79,333)

11. CHANGE IN ACCOUNTING PRINCIPLE

For the fiscal year ended December 31, 2024, the District implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused time owed to employees upon separation of employment, the District now recognized an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. For the implementation, the beginning net position has been restated as follows:

Governmental Activities

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 79,116,549</u>
Change in accounting principle - GASB 101	<u>(122,413)</u>
Total net restatement	<u>(122,413)</u>
BEGINNING NET POSITION, AS RESTATED	<u>\$ 78,994,136</u>

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedules
 General Fund
 Recreation Fund
- Schedule of Employer Contributions
 Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability (Asset) and Related Ratios
 Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios
 Other Postretirement Benefit Plan

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with GAAP.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2024

	Original Appropriation	Final Appropriation	Actual	Variance Over (Under)
REVENUES				
Property taxes	\$ 6,355,573	\$ 6,355,573	\$ 6,493,875	\$ 138,302
Charges for services				
Fees and charges	45,030	45,030	49,191	4,161
Sales and rental	11,800	11,800	11,800	-
Investment income	65,000	65,000	239,837	174,837
Replacement taxes	183,000	183,000	270,914	87,914
Miscellaneous	69,001	69,001	64,595	(4,406)
Total revenues	6,729,404	6,729,404	7,130,212	400,808
EXPENDITURES				
Current				
General government				
Salaries	3,881,699	3,861,699	3,342,543	(519,156)
Services	1,512,936	1,512,936	1,182,598	(330,338)
Insurance	1,227,972	1,227,972	1,155,275	(72,697)
Utilities	177,636	197,636	193,572	(4,064)
Materials and supplies	317,886	317,886	272,262	(45,624)
Landscape and maintenance	152,782	152,782	112,197	(40,585)
Pension contributions	325,795	325,795	275,299	(50,496)
Total expenditures	7,596,706	7,596,706	6,533,746	(1,062,960)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(867,302)	(867,302)	596,466	1,463,768
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(684,662)	(684,662)	(622,420)	62,242
Total other financing sources (uses)	(684,662)	(684,662)	(622,420)	62,242
NET CHANGE IN FUND BALANCE	<u>\$ (1,551,964)</u>	<u>\$ (1,551,964)</u>	(25,954)	<u>\$ 1,526,010</u>
FUND BALANCE, JANUARY 1			<u>3,649,088</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 3,623,134</u>	

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION FUND

For the Year Ended December 31, 2024

	Original Appropriation	Final Appropriation	Actual	Variance Over (Under)
REVENUES				
Property taxes	\$ 6,033,220	6,033,220	\$ 6,192,803	\$ 159,583
Charges for services				
Fees and charges	4,099,103	4,099,103	5,092,117	993,014
Instruction fees	6,182,755	6,182,755	6,678,221	495,466
Sales and rental	1,682,248	1,682,248	1,901,832	219,584
Intergovernmental	-	-	-	-
Donations	30,000	30,000	51,411	21,411
Investment income	150,000	150,000	834,575	684,575
Miscellaneous	115,216	115,216	211,531	96,315
Total revenues	18,292,542	18,292,542	20,962,490	2,669,948
EXPENDITURES				
Current				
Recreation	16,788,643	16,778,643	15,127,280	(1,651,363)
Capital outlay	70,180	80,180	76,278	(3,902)
Total expenditures	16,858,823	16,858,823	15,203,558	(1,655,265)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,433,719	1,433,719	5,758,932	4,325,213
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(4,457,618)	(4,457,618)	(4,052,380)	405,238
Total other financing sources (uses)	(4,457,618)	(4,457,618)	(4,052,380)	405,238
NET CHANGE IN FUND BALANCE	<u>\$ (3,023,899)</u>	<u>\$ (3,023,899)</u>	1,706,552	<u>\$ 4,730,451</u>
FUND BALANCE, JANUARY 1			8,526,684	
FUND BALANCE, DECEMBER 31			<u>\$ 10,233,236</u>	

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 433,856	\$ 224,954	\$ 317,696	\$ 329,800	\$ 73,033	\$ 279,239	\$ 230,656	\$ 66,186	\$ 76,724	\$ 83,433
Contributions in relation to the actuarially determined contribution	433,856	224,954	317,696	329,800	73,033	279,239	230,656	66,186	76,724	83,433
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional contributions	\$ -	\$ -	\$ -	\$ -	\$ 12,106	\$ 10,733	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 6,514,351	\$ 6,635,823	\$ 6,632,498	\$ 6,814,049	\$ 6,889,931	\$ 6,777,648	\$ 6,685,526	\$ 7,695,969	\$ 8,524,872	\$ 9,481,030
Contributions as a percentage of covered payroll	6.66%	3.39%	4.79%	4.84%	1.06%	4.12%	3.45%	0.86%	0.90%	0.88%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 19 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and postretirement benefit increases of 2.75% compounded annually.

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service cost	\$ 688,654	\$ 671,502	\$ 679,854	\$ 637,165	\$ 687,671	\$ 677,035	\$ 619,576	\$ 648,729	\$ 745,869	\$ 769,099
Interest	2,582,565	2,784,030	2,945,570	2,972,382	3,069,219	3,209,885	3,277,517	3,411,401	3,551,373	3,714,771
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	1,099,031	574,888	(174,040)	(93,513)	338,775	(270,617)	439,143	472,004	768,795	967,246
Changes of assumptions	-	-	(1,148,872)	1,155,156	-	(298,328)	-	-	(63,762)	-
Benefit payments, including refunds of member contributions	(1,455,717)	(1,895,237)	(1,866,229)	(1,981,112)	(2,007,202)	(2,293,045)	(2,419,734)	(2,588,538)	(2,711,571)	(2,808,678)
Net change in total pension liability	2,914,533	2,135,183	436,283	2,690,078	2,088,463	1,024,930	1,916,502	1,943,596	2,290,704	2,642,438
Total pension liability - beginning	34,817,738	37,732,271	39,867,454	40,303,737	42,993,815	45,082,278	46,107,208	48,023,710	49,967,306	52,258,010
TOTAL PENSION LIABILITY - ENDING	\$ 37,732,271	\$ 39,867,454	\$ 40,303,737	\$ 42,993,815	\$ 45,082,278	\$ 46,107,208	\$ 48,023,710	\$ 49,967,306	\$ 52,258,010	\$ 54,900,448
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 433,856	\$ 224,954	\$ 317,696	\$ 329,800	\$ 85,139	\$ 289,972	\$ 230,656	\$ 66,186	\$ 76,724	\$ 83,433
Contributions - member	300,740	301,272	301,701	326,978	322,753	316,494	309,263	348,704	388,323	424,643
Net investment income	207,714	2,727,218	7,581,104	(2,757,655)	8,250,273	7,257,979	9,545,950	(8,187,870)	5,868,287	5,766,176
Benefit payments, including refunds of member contributions	(1,455,717)	(1,895,237)	(1,866,229)	(1,981,112)	(2,007,202)	(2,293,045)	(2,419,734)	(2,588,538)	(2,711,571)	(2,808,678)
Other	(1,512,523)	579,257	(702,497)	(95,233)	282,889	(148,087)	(792)	(110,568)	1,471,988	(1,038,837)
Net change in plan fiduciary net position	(2,025,930)	1,937,464	5,631,775	(4,177,222)	6,933,852	5,423,313	7,665,343	(10,472,086)	5,093,751	2,426,737
Plan net position - beginning	41,903,458	39,877,528	41,814,992	47,446,767	43,269,545	50,203,397	55,626,710	63,292,053	52,819,967	57,913,718
PLAN NET POSITION - ENDING	\$ 39,877,528	\$ 41,814,992	\$ 47,446,767	\$ 43,269,545	\$ 50,203,397	\$ 55,626,710	\$ 63,292,053	\$ 52,819,967	\$ 57,913,718	\$ 60,340,455
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (2,145,257)	\$ (1,947,538)	\$ (7,143,030)	\$ (275,730)	\$ (5,121,119)	\$ (9,519,502)	\$ (15,268,343)	\$ (2,852,661)	\$ (5,655,708)	\$ (5,440,007)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability (asset)	105.69%	104.89%	117.72%	100.64%	111.36%	120.65%	131.79%	105.71%	110.82%	109.91%
Covered payroll	\$ 6,514,351	\$ 6,635,823	\$ 6,632,498	\$ 6,814,049	\$ 6,889,931	\$ 6,777,648	\$ 6,685,526	\$ 7,695,969	\$ 8,524,872	\$ 9,481,030
Employer's net pension liability (asset) as a percentage of covered payroll	(32.93%)	(29.35%)	(107.70%)	(4.05%)	(74.33%)	(140.45%)	(228.38%)	(37.07%)	(66.34%)	(57.38%)

There was a change in assumptions related to the retirement age and mortality rates in 2023.

There was a change in assumptions related to the retirement age and mortality rates in 2020.

There was a change in assumptions related to the discount rate in 2018.

There was a change in assumptions related to price inflation, salary increases, retirement age and mortality rates in 2017.

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTRETIREMENT BENEFIT PLAN

Last Seven Fiscal Years

MEASUREMENT DATE SEPTEMBER 30,	2018	2019	2020	2021	2022	2023	2024
TOTAL OPEB LIABILITY							
Service cost	\$ 32,604	\$ 30,815	\$ 39,525	\$ 37,460	\$ 30,899	\$ 23,587	\$ 26,882
Interest	27,302	30,787	20,831	18,649	14,231	20,246	22,417
Differences between expected and actual experience	-	6,919	147,819	(187,227)	5,250	8,820	(33,452)
Changes in assumptions	(23,152)	26,564	(76,255)	(80)	(97,169)	50,121	38,879
Benefit payments	(46,844)	(50,124)	(64,713)	(73,486)	(79,397)	(64,671)	(58,513)
Net change in total OPEB liability	(10,090)	44,961	67,207	(204,684)	(126,186)	38,103	(3,787)
Total OPEB liability - beginning	740,865	730,775	775,736	842,943	638,259	512,073	550,176
TOTAL OPEB LIABILITY - ENDING	\$ 730,775	\$ 775,736	\$ 842,943	\$ 638,259	\$ 512,073	\$ 550,176	\$ 546,389
Covered-employee payroll	\$ 6,261,333	\$ 4,955,091	\$ 4,702,405	\$ 4,539,777	\$ 5,245,554	\$ 8,117,811	\$ 6,356,369
Employer's total OPEB liability as a percentage of covered-employee payroll	11.67%	15.66%	17.93%	14.06%	9.76%	6.78%	8.60%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

There were assumption changes in 2019 relating to the discount rate, per capita health costs, retiree contribution rates, percent of future retirees assumed to have an eligible spouse who opts for coverage and the age spread between husband and wife was decreased.

There were assumption changes in 2020 relating to the discount rate, per capita health cost and retiree contribution rates.

There were assumption changes in 2021 relating to the discount rate, per capita health cost and mortality rates.

There were assumption changes in 2022 relating to the discount rate, per capita health cost and trend rates on per capita health costs.

There were assumption changes in 2023 relating to the discount rate, per capita health cost and trend rates on per capita health costs.

There were assumption changes in 2024 relating to the discount rate and healthcare cost trend rates.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2024

BUDGETS

The Board of Commissioners follows these procedures in establishing the budgetary data reflected in the financial statements. Generally, prior to the December board meeting, the Director submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

The District's budgetary operations are governed by the appropriation law detailed in the Illinois Park District Code and administered by the Director of Finance.

Notice is given and public meetings are conducted to obtain taxpayer comments. The Board of Commissioners may add to, subtract from or change appropriations, but may not change the form of the budget. Prior to the end of the first quarter of each fiscal year, the budget is legally enacted through the passage of an annual combined budget and appropriation ordinance.

Budgets for the General, Special Revenue, Capital Projects and Debt Service Funds are legally adopted on a basis consistent with GAAP. Budgetary information for individual funds is prepared on the same basis as the basic financial statements. All budgets are prepared based on the annual fiscal year of the District. Budgetary funds are controlled by an integrated budgetary accounting system in accordance, where applicable, with various legal requirements which govern the District. The legal level of budgetary control is at the fund level.

Management may make transfers between individual expenditure categories of a fund for up to 10% for the budgeted amount, but not alter the total budget of the fund. Any revisions that alter the total expenditures of any fund must be approved by the Board of Commissioners. After the first six months of any fiscal year, the District Board of Commissioners may, by a two-thirds vote, amend the initially approved budget and appropriations ordinance. Unused appropriations lapse at the end of the fiscal year.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
RECREATION FUND**

For the Year Ended December 31, 2024

	Original Appropriation	Final Appropriation	Actual	Variance Over (Under)
EXPENDITURES				
Current				
Recreation				
Salaries	\$ 7,466,353	\$ 7,321,353	\$ 6,572,716	\$ (748,637)
Services	1,384,389	1,384,389	1,173,172	(211,217)
Insurance	1,474,665	1,474,665	1,289,583	(185,082)
Utilities	1,041,449	1,041,449	888,563	(152,886)
Materials and supplies	434,993	469,993	391,465	(78,528)
Landscape and maintenance	463,155	563,155	542,534	(20,621)
Program expenditures	3,900,740	3,900,740	3,737,977	(162,763)
Pension contributions	622,899	622,899	531,270	(91,629)
Total recreation	16,788,643	16,778,643	15,127,280	(1,651,363)
Capital outlay	70,180	80,180	76,278	(3,902)
Total capital outlay	70,180	80,180	76,278	(3,902)
TOTAL EXPENDITURES	\$ 16,858,823	\$ 16,858,823	\$ 15,203,558	\$ (1,655,265)

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

COMBINING BALANCE SHEET
RECREATION FUND

December 31, 2024

	Recreation Subfunds		Elimination	Total Recreation Fund
	Recreation	Park Avenue		
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and investments	\$ 12,798,371	\$ -	-	\$ 12,798,371
Receivables (net, where applicable, of allowances for uncollectibles)				
Taxes	6,278,153	-	-	6,278,153
Programs	408,374	-	-	408,374
Due from other funds	90,174	-	(90,174)	-
Inventory	22,264	-	-	22,264
Prepaid items	92,674	-	-	92,674
Total assets	19,690,010	-	(90,174)	19,599,836
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
	\$ 19,690,010	\$ -	\$ (90,174)	\$ 19,599,836
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 366,399	\$ -	-	\$ 366,399
Accrued payroll	228,990	-	-	228,990
Due to other funds	-	90,174	(90,174)	-
Unearned program revenue	2,493,429	-	-	2,493,429
Total liabilities	3,088,818	90,174	(90,174)	3,088,818
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	6,277,782	-	-	6,277,782
Total deferred inflows of resources	6,277,782	-	-	6,277,782
Total liabilities and deferred inflows of resources	9,366,600	90,174	(90,174)	9,366,600
FUND BALANCES				
Nonspendable				
Prepaid items	92,674	-	-	92,674
Inventory	22,264	-	-	22,264
Assigned				
Recreation (deficit)	10,208,472	(90,174)	-	10,118,298
Total fund balances (deficit)	10,323,410	(90,174)	-	10,233,236
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
	\$ 19,690,010	\$ -	\$ (90,174)	\$ 19,599,836

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
RECREATION FUND

For the Year Ended December 31, 2024

	<u>Recreation Subfunds</u>		<u>Elimination</u>	<u>Total Recreation Fund</u>
	<u>Recreation</u>	<u>Park Avenue</u>		
REVENUES				
Property taxes	\$ 6,192,803	\$ -	\$ -	\$ 6,192,803
Charges for services				
Fees and charges	4,966,899	125,218	-	5,092,117
Instruction fees	6,678,221	-	-	6,678,221
Sales and rental	1,779,983	121,849	-	1,901,832
Intergovernmental	-	-	-	-
Donations	51,411	-	-	51,411
Investment income	834,575	-	-	834,575
Miscellaneous	201,533	9,998	-	211,531
Total revenues	20,705,425	257,065	-	20,962,490
EXPENDITURES				
Current				
Recreation	15,019,436	107,844	-	15,127,280
Capital outlay	25,440	50,838	-	76,278
Total expenditures	15,044,876	158,682	-	15,203,558
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,660,549	98,383	-	5,758,932
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(3,933,630)	(118,750)	-	(4,052,380)
Total other financing sources (uses)	(3,933,630)	(118,750)	-	(4,052,380)
NET CHANGE IN FUND BALANCE	1,726,919	(20,367)	-	1,706,552
FUND BALANCE (DEFICIT), JANUARY 1	8,596,491	(69,807)	-	8,526,684
FUND BALANCE (DEFICIT), DECEMBER 31	<u>\$ 10,323,410</u>	<u>\$ (90,174)</u>	<u>\$ -</u>	<u>\$ 10,233,236</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND**

For the Year Ended December 31, 2024

	Original and Final Appropriation	Actual	Variance Over (Under)
REVENUES			
Intergovernmental			
Grants	\$ 400,000	\$ 39,514	\$ (360,486)
Investment income	50,000	84,961	34,961
Donations	500,000	2,757,436	2,257,436
Miscellaneous	4,527	96,439	91,912
Total revenues	954,527	2,978,350	2,023,823
EXPENDITURES			
Current			
General government			
Contractual services	1,964,895	1,497,817	(467,078)
Capital outlay	11,061,843	8,959,226	(2,102,617)
Total expenditures	13,026,738	10,457,043	(2,569,695)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(12,072,211)	(7,478,693)	4,593,518
OTHER FINANCING SOURCES (USES)			
Transfers in	3,600,000	3,600,000	-
Bond issuance	5,500,000	6,445,000	945,000
Premium on bond issuance	-	711,577	711,577
Total other financing sources (uses)	9,100,000	10,756,577	1,656,577
NET CHANGE IN FUND BALANCE			
	<u>\$ (2,972,211)</u>	3,277,884	<u>\$ 6,250,095</u>
FUND BALANCE, JANUARY 1			
		<u>19,901,399</u>	
FUND BALANCE, DECEMBER 31			
		<u><u>\$ 23,179,283</u></u>	

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND**

For the Year Ended December 31, 2024

	Original and Final Appropriation	Actual	Variance Over (Under)
REVENUES			
Property taxes	\$ 1,664,400	\$ 1,686,990	\$ 22,590
Total revenues	<u>1,664,400</u>	<u>1,686,990</u>	<u>22,590</u>
EXPENDITURES			
Current			
Debt service			
Principal	2,612,500	2,375,000	(237,500)
Interest	1,086,360	987,050	(99,310)
Total expenditures	<u>3,698,860</u>	<u>3,362,050</u>	<u>(336,810)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,034,460)</u>	<u>(1,675,060)</u>	<u>359,400</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>1,674,800</u>	<u>1,674,800</u>	<u>-</u>
Total other financing sources (uses)	<u>1,674,800</u>	<u>1,674,800</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (359,660)</u>	<u>(260)</u>	<u>\$ 359,400</u>
FUND BALANCE, JANUARY 1		<u>43,814</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 43,554</u>	

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - are established to account for proceeds from specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes.

The Special Recreation Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northern Suburban Special Recreation Association to provide special recreation programs for the physically and mentally handicapped.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL RECREATION FUND

For the Year Ended December 31, 2024

	<u>Original</u> <u>Appropriation</u>	<u>Final</u> <u>Appropriation</u>	<u>Actual</u>	<u>Variance</u> <u>Over (Under)</u>
REVENUES				
Property taxes	\$ 950,254	\$ 950,254	\$ 1,044,482	\$ 94,228
Total revenues	950,254	950,254	1,044,482	94,228
EXPENDITURES				
Current				
Recreation				
Equipment	-	18,459	18,459	-
Contractual services	468,191	449,732	416,548	(33,184)
Total expenditures	468,191	468,191	435,007	(33,184)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	482,063	482,063	609,475	127,412
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(660,000)	(660,000)	(600,000)	(60,000)
Total other financing sources (uses)	(660,000)	(660,000)	(600,000)	(60,000)
NET CHANGE IN FUND BALANCE	<u>\$ (177,937)</u>	<u>\$ (177,937)</u>	9,475	<u>\$ 187,412</u>
FUND BALANCE, JANUARY 1			<u>331,814</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 341,289</u>	

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULES

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX PARK BONDS OF 2017**

December 31, 2024

Date of issue	March 10, 2017
Original principal	\$ 8,635,000
Date of maturity	December 15, 2028
Interest rate	3% to 4%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31,	Principal	Interest	Total
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
	<u>\$ 2,285,000</u>	<u>\$ 131,850</u>	<u>\$ 2,416,850</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX PARK BONDS OF 2020**

December 31, 2024

Date of issue	February 25, 2020
Original principal	\$ 6,445,000
Date of maturity	December 15, 2033
Interest rate	5%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31,	Principal	Interest	Total
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
	<u>\$ 4,885,000</u>	<u>\$ 1,009,400</u>	<u>\$ 5,894,400</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX DEBT CERTIFICATES OF 2021**

December 31, 2024

Date of issue	December 1, 2021
Original principal	\$ 19,815,000
Date of maturity	June 15, 2041
Interest rate	3% to 5%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31,	Principal	Interest	Total
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
	<u>\$ 17,055,000</u>	<u>\$ 4,973,900</u>	<u>\$ 22,028,900</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX PARK BONDS OF 2024**

December 31, 2024

Date of issue	July 2, 2024
Original principal	\$ 6,445,000
Date of maturity	December 15, 2039
Interest rate	5% to 6%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 300,000	\$ 516,335	\$ 816,335
2026	515,000	337,412	852,412
2027	650,000	306,513	956,513
2028	745,000	267,512	1,012,512
2029	-	222,813	222,813
2030	-	222,812	222,812
2031	-	222,813	222,813
2032	-	222,812	222,812
2033	-	222,813	222,813
2034	615,000	222,813	837,813
2035	655,000	185,912	840,912
2036	685,000	148,250	833,250
2037	725,000	114,000	839,000
2038	760,000	77,750	837,750
2039	795,000	39,750	834,750
	<u>\$ 6,445,000</u>	<u>\$ 3,330,310</u>	<u>\$ 9,775,310</u>

(See independent auditor's report.)

STATISTICAL SECTION (UNAUDITED)

This part of the Park District of Highland Park, Highland Park, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the District's overall financial health.

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Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have been changed over time.	55-62
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	63-66
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	67-71
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Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 39,149,877	\$ 38,882,422	\$ 38,710,356	\$ 37,566,498
Restricted	5,824,850	6,031,336	375,573	316,363
Unrestricted	39,513,686	34,202,791	31,637,464	28,829,398
TOTAL PRIMARY GOVERNMENT	\$ 84,488,413	\$ 79,116,549	\$ 70,723,393	\$ 66,712,259

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 37,659,759	\$ 37,782,923	\$ 36,056,097	\$ 31,570,496	\$ 31,103,670	\$ 29,698,684
782,043	487,832	386,216	467,053	685,612	345,073
21,145,676	17,711,036	16,569,407	22,516,794	21,048,030	21,548,400
\$ 59,587,478	\$ 55,981,791	\$ 53,011,720	\$ 54,554,343	\$ 52,837,312	\$ 51,592,157

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
EXPENSES				
Governmental activities				
General government	\$ 8,659,884	\$ 6,126,362	\$ 6,600,392	\$ 4,138,386
Recreation	19,257,724	13,543,719	15,088,507	12,557,844
Interest and fiscal charges	760,599	817,746	940,523	528,904
Total governmental activities expenses	28,678,207	20,487,827	22,629,422	17,225,134
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 28,678,207	\$ 20,487,827	\$ 22,629,422	\$ 17,225,134
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 60,991	\$ 52,797	\$ -	\$ -
Recreation	13,672,170	11,993,509	10,608,738	9,319,930
Operating grants and contributions	51,411	52,827	24,728	45,294
Capital grants and contributions	3,166,910	227,268	427,143	845,654
Total governmental activities program revenues	16,951,482	12,326,401	11,060,609	10,210,878
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 16,951,482	\$ 12,326,401	\$ 11,060,609	\$ 10,210,878
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ (11,726,725)	\$ (8,161,426)	\$ (11,568,813)	\$ (7,014,256)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 15,418,150	\$ 14,717,237	\$ 14,026,903	\$ 13,529,634
Replacement	270,914	461,577	554,810	274,203
Investment income	1,159,373	996,396	408,968	10,783
Proceeds from sale of capital assets	-	-	20,000	-
Miscellaneous	372,565	379,372	569,266	324,417
Total governmental activities	17,221,002	16,554,582	15,579,947	14,139,037
TOTAL PRIMARY GOVERNMENT	\$ 17,221,002	\$ 16,554,582	\$ 15,579,947	\$ 14,139,037
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 5,494,277	\$ 8,393,156	\$ 4,011,134	\$ 7,124,781

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 4,182,223	\$ 6,105,515	\$ 7,081,362	\$ 4,680,213	\$ 5,603,504	\$ 7,390,876
11,438,717	14,865,902	15,142,209	16,750,430	16,211,473	16,445,750
506,797	435,463	499,331	593,134	294,895	332,236
16,127,737	21,406,880	22,722,902	22,023,777	22,109,872	24,168,862
\$ 16,127,737	\$ 21,406,880	\$ 22,722,902	\$ 22,023,777	\$ 22,109,872	\$ 24,168,862
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,812,200	9,609,804	8,495,425	10,333,214	10,978,534	10,812,993
227,775	-	-	-	-	-
137,093	1,094,905	36,970	436,434	45,441	6,509,467
6,177,068	10,704,709	8,532,395	10,769,648	11,023,975	17,322,460
\$ 6,177,068	\$ 10,704,709	\$ 8,532,395	\$ 10,769,648	\$ 11,023,975	\$ 17,322,460
\$ (9,950,669)	\$ (10,702,171)	\$ (14,190,507)	\$ (11,254,129)	\$ (11,085,897)	\$ (6,846,402)
\$ 12,911,897	\$ 12,963,247	\$ 12,639,828	\$ 12,280,482	\$ 11,468,120	\$ 10,526,931
156,195	174,765	140,571	173,623	146,418	146,241
127,651	262,147	289,703	232,962	154,603	58,568
-	-	-	-	-	-
360,613	272,083	318,647	284,093	561,911	407,633
13,556,356	13,672,242	13,388,749	12,971,160	12,331,052	11,139,373
\$ 13,556,356	\$ 13,672,242	\$ 13,388,749	\$ 12,971,160	\$ 12,331,052	\$ 11,139,373
\$ 3,605,687	\$ 2,970,071	\$ (801,758)	\$ 1,717,031	\$ 1,245,155	\$ 4,292,971

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**Preliminary and Tentative
for Discussion Purposes Only**

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
GENERAL FUND				
Nonspendable	\$ 22,110	\$ 13,919	\$ 15,939	\$ 13,185
Restricted	-	-	-	-
Assigned	1,012,871	802,679	2,421,082	1,749,260
Unassigned	2,588,153	2,832,490	2,390,045	3,574,557
TOTAL GENERAL FUND	\$ 3,623,134	\$ 3,649,088	\$ 4,827,066	\$ 5,337,002
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 155,490	\$ 79,092	\$ 71,039	\$ 79,340
Restricted	384,843	1,126,828	11,316,523	18,177,811
Committed	-	-	-	-
Assigned	33,257,029	27,597,791	19,901,754	16,238,915
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 33,797,362	\$ 28,803,711	\$ 31,289,316	\$ 34,496,066
TOTAL GOVERNMENTAL FUNDS	\$ 37,420,496	\$ 32,452,799	\$ 36,116,382	\$ 39,833,068

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 8,949	\$ 12,154	\$ 26,566	\$ 9,939	\$ 9,734	\$ 6,255
-	-	21,149	40,714	59,214	88,045
456,546	-	-	-	-	-
2,304,125	3,292,104	2,332,568	2,836,278	2,781,215	1,724,126
\$ 2,769,620	\$ 3,304,258	\$ 2,380,283	\$ 2,886,931	\$ 2,850,163	\$ 1,818,426
\$ 71,515	\$ 70,313	\$ 67,056	\$ 107,942	\$ 119,861	\$ 173,333
4,209,519	487,832	386,945	450,863	642,311	271,876
4,936,817	4,644,727	4,592,291	3,998,365	3,650,159	3,571,072
7,993,957	7,118,928	6,847,186	12,801,286	12,828,116	11,199,434
\$ 17,211,808	\$ 12,321,800	\$ 11,893,478	\$ 17,358,456	\$ 17,240,447	\$ 15,215,715
\$ 19,981,428	\$ 15,626,058	\$ 14,273,761	\$ 20,245,387	\$ 20,090,610	\$ 17,034,141

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
REVENUES				
Taxes - property	\$ 15,418,150	\$ 14,717,237	\$ 14,026,903	\$ 13,529,634
Charges for services	13,733,161	12,046,306	10,608,738	9,319,930
Donations	2,808,847	75,582	426,000	5,666
Intergovernmental - grants	39,514	204,513	25,871	885,282
Intergovernmental - replacement taxes	270,914	461,577	554,810	274,203
Investment income	1,159,373	996,396	408,968	10,783
Miscellaneous	372,565	379,372	569,266	324,417
Total revenues	33,802,524	28,880,983	26,620,556	24,349,915
EXPENDITURES				
Current				
General government	8,031,563	6,747,871	6,515,405	5,253,395
Recreation	15,562,287	14,111,048	12,495,542	11,130,256
Capital outlay	9,035,504	8,343,523	8,077,710	3,233,996
Debt service				
Principal retirement	2,375,000	2,260,000	2,105,000	2,555,000
Interest and fiscal charges	987,050	1,082,124	1,207,461	854,582
Total expenditures	35,991,404	32,544,566	30,401,118	23,027,229
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,188,880)	(3,663,583)	(3,780,562)	1,322,686
OTHER FINANCING SOURCES (USES)				
Bond issuance	6,445,000	-	-	19,815,000
Premium on bond issuance	711,577	-	-	2,886,240
Disposal of capital assets	-	-	-	-
Payment to escrow agent	-	-	-	(5,465,000)
Transfers in	5,274,800	5,697,900	6,181,899	4,013,297
Transfers (out)	(5,274,800)	(5,697,900)	(6,181,899)	(4,013,297)
Proceeds from sale of capital assets	-	-	20,000	-
Issuance of lease obligation	-	-	43,876	-
Total other financing sources (uses)	7,156,577	-	63,876	17,236,240
NET CHANGE IN FUND BALANCES	\$ 4,967,697	\$ (3,663,583)	\$ (3,716,686)	\$ 18,558,926
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	12.80%	15.41%	15.19%	16.86%

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 12,911,897	\$ 12,963,247	\$ 12,639,828	\$ 12,280,482	\$ 11,468,120	\$ 10,526,931
5,812,200	9,609,804	8,495,425	10,333,214	10,978,534	10,812,993
12,348	30,452	36,970	436,434	45,441	58,568
352,520	1,064,453	-	-	-	-
156,195	174,765	140,571	173,623	146,418	146,241
127,651	262,147	289,703	232,962	154,603	295,137
360,613	272,083	318,647	284,093	561,911	407,633
19,733,424	24,376,951	21,921,144	23,740,808	23,355,027	22,247,503
4,743,326	6,062,056	6,232,477	4,879,963	4,823,064	5,106,324
9,391,840	11,344,598	11,959,607	13,410,846	13,649,069	13,854,585
4,078,469	2,541,038	6,625,223	11,257,222	2,533,398	3,381,131
2,610,000	2,550,000	2,485,000	2,460,000	1,895,000	1,175,000
651,160	526,962	590,463	662,787	409,574	380,812
21,474,795	23,024,654	27,892,770	32,670,818	23,310,105	23,897,852
(1,741,371)	1,352,297	(5,971,626)	(8,930,010)	44,922	(1,650,349)
6,445,000	-	-	8,635,000	2,935,000	-
944,455	-	-	449,787	68,147	-
-	-	-	-	8,400	-
-	-	-	-	-	-
2,645,922	4,351,361	3,109,013	3,255,512	2,595,863	5,934,863
(2,645,922)	(4,351,361)	(3,109,013)	(3,255,512)	(2,595,863)	(5,934,863)
-	-	-	-	-	-
-	-	-	-	-	-
7,389,455	-	-	9,084,787	3,011,547	-
\$ 5,648,084	\$ 1,352,297	\$ (5,971,626)	\$ 154,777	\$ 3,056,469	\$ (1,650,349)
18.54%	14.54%	14.09%	14.00%	11.00%	10.00%

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Tax Levy Year	Residential Property	Farm Property	Commercial Property	Industrial Property	Railroad Property	Less: Tax-Exempt Property	Total Taxable Assessed Valuation	Total Direct Tax Rate
2014	\$ 1,890,248,722	\$ 665	\$ 187,084,550	\$ 444,603	\$ 1,591,213	\$ -	\$ 2,079,369,753	\$ 0.5080
2015	2,001,724,516	772	202,847,928	439,359	1,869,989	-	2,206,882,564	0.5210
2016	2,129,592,281	1,257	212,302,541	472,885	1,899,166	-	2,344,268,130	0.5280
2017	2,214,194,455	1,497	223,651,158	481,655	1,933,526	-	2,440,262,291	0.5220
2018	2,210,737,185	1,745	222,911,973	482,480	2,062,535	-	2,436,195,918	0.5353
2019	2,125,601,900	972,370	254,156,305	489,659	2,233,149	-	2,383,453,383	0.5597
2020	2,087,583,827	958,367	239,243,803	488,055	2,319,593	-	2,330,593,645	0.5723
2021	2,081,944,057	957,872	243,896,410	488,055	2,319,593	-	2,329,605,987	0.6082
2022	2,154,581,110	2,246	266,308,693	494,435	2,730,375	-	2,424,116,859	0.6114
2023	2,307,034,107	1,679,301	299,505,066	489,084	2,935,611	-	2,611,643,169	0.5959

Note: Property is assessed at 33.33% of actual value; therefore, estimated actual taxable values are equal to assessed values times three.

The 2024 property tax information was not available at the time of printing.

Data Source

Lake County

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Valuation
Albion Jacobs Highland Park LLC	\$ 17,290,152	1	0.72%			
T Renaissance IL LLC	9,383,160	2	0.39%			
Federal Realty Investment Trust	8,376,465	3	0.35%	\$ 6,497,935	3	0.31%
Americana Associates	8,332,500	4	0.35%			
SE McGovern House Transitory LLC	8,268,856	5	0.35%			
Midwest Family Housing LLC	7,553,288	6	0.32%	7,933,281	2	0.38%
Target Corporation T - 1168	6,796,321	7	0.28%			
Ernie D Semersky	5,137,404	8	0.21%			
Extra Space Properties 113 LLC	4,749,525	9	0.20%			
James & Wendy Abrams	4,745,379	10	0.20%			
Metzler I Renaissance Place LP				9,874,309	1	0.48%
Highland Park Associates II LLC				4,315,565	4	0.21%
Klairmont Family Associates				4,271,585	5	0.21%
Americana Apartments				3,898,505	6	0.19%
Sunset Food Mart, Inc.				3,578,858	7	0.17%
Ameritech-Illinois				3,556,747	8	0.17%
RSV Partners				3,309,036	9	0.16%
Evergreen Real Estate Services				3,087,485	10	0.15%
	<u>\$ 80,633,050</u>		<u>3.37%</u>	<u>\$ 50,323,306</u>		<u>2.44%</u>

Data Source

Office of the County Clerk

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAKE COUNTY**

Last Ten Levy Years

Levy Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District										
Corporate	0.2488	0.2547	0.2511	0.2452	0.2327	0.2225	0.2000	0.2150	0.2630	0.2920
IMRF	-	-	-	-	-	-	-	-	-	-
Police protection	-	-	-	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-	-	-	-
Recreation for handicapped	0.0400	0.0400	0.0400	0.0253	0.0400	0.0395	0.0390	0.0400	0.0400	0.0400
Recreation	0.2372	0.2419	0.2374	0.2318	0.2200	0.2103	0.2200	0.2090	0.1840	0.1760
Recreation and Community Center	-	-	-	-	-	-	-	-	-	-
Bonds and interest	0.0652	0.0693	0.0709	0.0700	0.0670	0.0630	0.0630	0.0640	0.03	-
PTAB/CE Recapture	0.0047	0.0055	0.0088	-	-	-	-	-	-	-
Total direct rates	0.5959	0.6114	0.6082	0.5723	0.5597	0.5353	0.5220	0.5280	0.5210	0.5080
District										
Lake County	0.5863	0.5887	0.59775	0.5980	0.5968	0.6120	0.6220	0.6320	0.6630	0.6830
Lake County Forest Preserve District	0.1680	0.1732	0.17891	0.1818	0.1798	0.1820	0.1870	0.1930	0.2080	0.2100
Moraine Township	0.0497	0.0537	0.05601	0.0552	0.0556	0.0540	0.0540	0.0560	0.0630	0.0660
City of Highland Park	0.8720	0.9086	0.90429	0.8753	0.8090	0.7720	0.7260	0.7370	0.7490	0.7950
North Shore Sanitary District	0.1587	0.1597	0.15834	0.1571	0.1530	0.1530	0.1530	0.1570	0.1660	0.1690
South Lake Mosquito Abatement	0.0099	0.0125	0.01291	0.0124	0.0118	0.0110	0.0110	0.0120	0.0120	0.0130
Elementary School Districts	3.5605	3.6764	3.29936	3.1841	3.0392	2.9140	2.8260	2.8620	3.0060	3.1520
High School District	2.4773	2.5250	2.48595	2.3911	2.2797	2.2220	2.1640	2.1870	2.3090	2.4210
Community College District 532	0.2942	0.2958	0.29347	0.2897	0.2815	0.2820	0.2810	0.2850	0.2990	0.3060
Total overlapping rate	8.1766	8.3937	7.9870	7.7447	7.4064	7.2020	7.0240	7.1210	7.4750	7.8150
TOTAL RATE	8.7725	9.0051	8.5952	8.3170	7.9661	7.7373	7.5460	7.6490	7.9960	8.3230

Note: Tax rates are expressed in dollars per \$1,000 of assessed valuation.

The 2024 property tax information was not available at the time of printing.

Data Source

Office of the County Clerk

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year		Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$	10,566,317	\$ 10,526,158	99.62%	\$ -	\$ 10,526,158	99.62%
2015		11,482,476	11,466,892	99.86%	-	11,466,892	99.86%
2016		12,395,646	12,277,863	99.05%	-	12,277,863	99.05%
2017		12,715,143	12,639,828	99.41%	-	12,639,828	99.41%
2018		13,039,568	12,963,247	99.41%	-	12,963,247	99.41%
2019		13,338,973	12,606,189	94.51%	305,708	12,911,897	96.80%
2020		13,358,252	13,223,926	98.99%	-	13,223,926	98.99%
2021		14,238,368	14,026,903	98.51%	-	14,026,903	98.51%
2022		14,824,808	14,717,237	99.27%	-	14,717,237	99.27%
2023		15,741,018	15,418,150	97.95%	-	15,418,150	97.95%

Note: Property is assessed at 33.33% of actual value; therefore, estimated actual taxable values are equal to assessed values times three.

The 2024 property tax information was not available at the time of printing.

Data Sources

Office of the County Clerk/Park District Financial Records

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Debt Certificates	General Obligation Bonds	Leases			
2015	\$ -	\$ 13,535,771	\$ -	\$ 13,535,771	0.69%	\$ 455
2016	-	14,528,174	-	14,528,174	0.63%	488
2017	11,005,578	10,069,119	-	21,074,697	0.92%	711
2018	9,455,000	9,046,211	-	18,501,211	0.81%	624
2019	8,160,000	7,702,725	-	15,862,725	0.62%	536
2020	6,830,000	13,660,995	-	20,490,995	0.70%	697
2021	22,701,240	12,214,666	-	34,915,906	1.28%	1,157
2022	21,694,333	10,851,126	21,017	32,566,476	1.16%	1,079
2023	20,612,426	9,407,586	-	30,020,012	1.07%	995
2024	19,485,519	15,060,575	-	34,546,094	1.18%	1,141

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

Data Source

Audited Financial Statements

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	Debt Certificates	Net General Obligation Bonds	Less Amounts Available	Total	Percentage of Actual Taxable Value of Property*	Per Capita
2015	\$ -	\$ 13,535,771	\$ 136,639	\$ 13,399,132	0.64%	\$ 450
2016	-	14,528,174	141,126	14,387,048	0.65%	483
2017	11,005,578	10,069,119	132,006	20,942,691	0.89%	707
2018	9,455,000	9,046,211	160,723	18,340,488	0.75%	619
2019	8,160,000	7,702,725	164,892	15,697,833	0.64%	530
2020	6,830,000	13,660,995	6,142	20,484,853	0.86%	696
2021	22,701,240	12,214,666	43,220	34,872,686	1.50%	1,156
2022	21,694,333	10,851,126	41,123	32,504,336	1.40%	1,077
2023	20,612,426	9,407,586	43,814	29,976,198	1.24%	993
2024	19,485,519	15,060,575	43,554	34,502,540	1.32%	1,140

*See the schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

Data Source

Audited Financial Statements

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

DIRECT AND OVERLAPPING BONDED DEBT

December 31, 2024

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District	District's Share of Debt
Park District of Highland Park	<u>\$ 34,546,094</u>	100.00%	<u>\$ 34,546,094</u>
Overlapping Debt			
Lake County Forest Preserve District	152,213,600	9.15%	15,965,698
City of Highland Park	17,303,001	100.00%	18,124,443
Village of Deerfield	53,700,000	1.33%	747,460
School District 109	16,640,800	3.02%	521,983
Township High School District Number 113	134,915,600	53.85%	77,735,706
Community College District Number 532	<u>79,445,000</u>	9.63%	<u>8,251,947</u>
Total overlapping debt	<u>454,218,001</u>		<u>121,347,237</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$ 488,764,095</u></u>		<u><u>\$ 155,893,331</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the District's taxable property.

Data Sources

Lake County Tax Extension Department

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
Equalized Assessed Valuation	\$ 2,611,643,169	\$ 2,424,116,859	\$ 2,329,605,987	\$ 2,330,593,645
Statutory Debt Limitation 2.875% of assessed valuation	\$ 75,084,741	\$ 69,693,360	\$ 66,976,172	\$ 67,004,567
Total Net Debt Applicable to Limit	30,670,000	26,600,000	28,860,000	30,965,000
Legal Debt Margin	\$ 44,414,741	\$ 43,093,360	\$ 38,116,172	\$ 36,039,567
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	40.85%	38.17%	43.09%	46.21%
Non-Referendum Legal Debt Limitation 0.575% of assessed valuation	\$ 15,016,948	\$ 13,938,672	\$ 13,395,234	\$ 13,400,913
Amount of Debt Applicable to Limit	13,615,000	8,570,000	9,900,000	11,150,000
Non-Referendum Legal Debt Margin	\$ 1,401,948	\$ 5,368,672	\$ 3,495,234	\$ 2,250,913
Percentage of Legal Debt Margin to Bonded Debt Limit	90.66%	61.48%	73.91%	83.20%

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 2,383,453,383	\$ 2,436,195,918	\$ 2,440,264,291	\$ 2,344,268,130	\$ 2,206,882,574	\$ 2,079,369,739
\$ 68,524,285	\$ 70,040,633	\$ 70,157,598	\$ 67,397,709	\$ 63,447,874	\$ 59,781,880
19,170,000	15,335,000	17,885,000	20,370,000	14,195,000	13,155,000
\$ 49,354,285	\$ 54,705,633	\$ 52,272,598	\$ 47,027,709	\$ 49,252,874	\$ 46,626,880
27.98%	21.89%	25.49%	30.22%	22.37%	22.00%
\$ 13,704,857	\$ 14,008,127	\$ 14,031,520	\$ 13,479,542	\$ 12,689,575	\$ 11,956,376
12,340,000	7,175,000	8,340,000	9,650,000	2,245,000	-
\$ 1,364,857	\$ 6,833,127	\$ 5,691,520	\$ 3,829,542	\$ 10,444,575	\$ 11,956,376
90.04%	51.22%	59.44%	71.59%	17.69%	0.00%

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (in thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2015	29,763	\$ 1,951,113	\$ 65,555	4.4%
2016	29,789	2,287,974	76,806	3.9%
2017	29,641	2,297,504	77,511	4.4%
2018	29,641	2,297,504	77,511	3.2%
2019	29,622	2,576,047	86,964	2.9%
2020	29,415	2,669,396	90,749	5.6%
2021	30,176	2,719,853	90,133	2.2%
2022	30,177	2,815,786	93,309	3.0%
2023	30,173	2,955,536	97,953	4.0%
2024	30,272	2,935,476	96,970	4.5%

Data Sources

U.S. Census Bureau
Illinois Department of Employment Security

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2024			Employer	2015		
	Rank	Number	% of Total District Population		Rank	Number	% of Total District Population
Highland Park Hospital	1	1,200	3.96%	Highland Park Hospital	1	1,200	4.03%
Ravinia Festival *	2	751	2.48%	North Shore School District Number 112	2	740	2.49%
Township High School District 113 *	3	652	2.15%	Ravinia Festival *	3	690	2.32%
North Shore School District 112	4	530	1.75%	North Suburban Special Education District	4	506	1.70%
TrueNorth Educational Cooperative 804	5	420	1.39%	Township High School District 113	5	398	1.34%
City of Highland Park *	6	271	0.90%	City of Highland Park	6	244	0.82%
First Bank of Highland Park	7	128	0.42%	Highland Park Public Library	7	94	0.32%
Highland Park Post Office	8	85	0.28%	Highland Park Post Office	8	85	0.29%
Ravinia Plumbing & Heating *	9	80	0.26%	First Bank of Highland Park	9	84	0.28%
Aspiritech, NFP	10	75	0.25%	Mesirow Financial	10	70	0.24%
		<u>4,192</u>	<u>13.84%</u>			<u>4,111</u>	<u>13.83%</u>

*Includes full and part-time employees

Data Sources

City of Highland Park Website
Illinois Manufacturers and Illinois Services Directories and telephone survey

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022**	2021	2020	2019	2018	2017	2016	2015
ADMINISTRATION/FINANCE										
Full-time employees	18	18	14	14	15	16	17	13	22	20
OPERATIONS										
Full-time employees	54	53	53	26	26	32	25	24	25	28
RECREATION										
Full-time employees	43	37	36	54	40	38	40	38	29	30
GRAND TOTAL	115	108	103	94	81	86	82	75	76	78

**2022 Reflects a Reclassification of positions

Data Source

District Records

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

Preliminary and Tentative
for Discussion Purposes Only

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
RECREATION CENTER				
Memberships	2,354	2,106	1,473	836
Members	2,354	2,106	1,473	986
Day passes	1,493	1,550	1,280	672
Rentals	294	259	217	31
AQUAPARK				
Memberships	2,332	2,143	2,283	1,248
CENTENNIAL ICE AREA				
Ice skating participants	1,424	788	732	1,346
Gymnastics participants	2,083	1,616	1,399	1,100
ARTS PROGRAM				
Individual enrollments	357	594	227	220
WEST RIDGE				
Individual enrollments	2,325	1,103	1,159	674
ATHLETICS PROGRAM				
Individual enrollments	3,001	3,177	2,762	2,405
CAMPS				
Individual enrollments	1,989	1,758	1,292	1,251
SPECIAL EVENTS				
Individuals	4,470	1,657	1,980	1,326
BOATING BEACH				
Season passes	196	165	179	304
GOLF COURSE				
Annual rounds played	43,695	42,193	36,260	39,820
Season passes	***	***	***	***
TENNIS				
Memberships	1,084	1013	818	580

**The District did not sell boating beach seasonal passes.

***The District did not sell Sunset Valley Golf memberships.

****Closed due to Coronavirus pandemic.

Data Source

Various District Departments

2020	2019	2018	2017	2016	2015
944	2,688	2,170	2,027	2,029	2,067
1,436	3,033	3,100	3,329	3,129	3,239
1,333	1,799	6,827	8,026	7,699	8,180
54	71	58	55	166	1,261
****	540	449	575	788	703
745	2,057	2,294	1,978	2,065	2,076
387	1,640	1,697	1,908	2,252	1,766
76	38	189	207	141	183
328	669	893	1,398	1,664	1,403
2,051	2,007	2,257	1,643	1,940	2,222
417	1,205	1,291	1,246	1,466	1,572
1,287	8,724	9,647	7,264	6,232	7,120
**	**	**	**	160	205
40,984	30,711	6,228	22,997	24,184	27,127
***	***	***	1,058	91	135
285	601	479	675	708	704

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Recreation										
Facilities (Number of)										
Adventure golf mini-course	1	1	1	1	1	1	1	-	-	-
Aqua park	1	1	1	1	1	1	1	1	1	1
Ball diamonds	23	23	23	23	29	29	29	29	29	23
Boat launching ramp	1	1	1	1	1	1	1	1	1	1
Disc golf courses	2	2	2	2	2	2	2	2	2	2
Dog off-leash exercise area	3	3	3	3	3	3	3	3	3	3
Fishing ponds	4	4	4	3	3	3	3	3	3	3
Football fields/soccer	23	23	23	22	15	14	14	14	14	14
Golf course	1	1	1	1	1	1	1	1	1	1
Golf learning center (driving range)	1	1	1	1	1	1	1	-	-	-
Gymnastics studio	1	1	1	1	1	1	1	1	1	1
Indoor tennis courts	6	6	6	6	6	6	6	6	6	6
Indoor ice arena	1	1	1	1	1	1	1	1	1	1
Indoor playground	1	1	1	1	1	1	1	1	1	1
In-line/skateboard park	1	1	1	1	1	1	1	1	1	1
Walking and bike trails (miles)	20	20	20	20	9	9	9	9	9	9
Nature center	1	1	1	1	1	1	1	1	1	1
Nature preserves	6	7	7	7	6	6	6	6	6	6
Outdoor basketball courts	16	16	16	16	10	10	10	10	10	10
Outdoor hard surface tennis courts	24	24	28	28	28	36	39	39	39	39
Outdoor ice skating	1	1	1	1	1	1	1	1	1	1
Outdoor pickleball courts	25	25	20	8	8	8	-	-	-	-
Outdoor soft surface tennis courts	4	4	4	4	4	4	7	7	7	7
Parking spaces	2,235	2,235	2,155	2,142	2,149	2,149	2,149	2,149	2,149	2,149
Picnic areas	19	19	19	18	16	16	16	16	16	16
Picnic shelters	4	4	4	4	4	4	4	4	4	4
Playgrounds	39	39	39	39	39	39	39	39	39	39
Public park restrooms	19	15	15	12	12	12	12	12	12	11
Racquetball courts	4	4	4	4	4	4	4	4	4	4
Recreation centers	1	1	1	1	1	1	1	1	1	1
Swimming beaches	1	1	1	1	1	1	1	1	1	1
Program shelter	1	1	1	1	1	1	1	1	1	1
Public recreation beaches	4	4	4	4	4	4	4	4	4	4

Data Source

District Department Heads



Memorandum

To: Park Board of Commissioners

From: Ben Kutscheid, Projects Manager; Jeff Smith, Director of Planning, Projects, and IT; Brian Romes, Executive Director

Date: June 25, 2025

Subject: **Approval of the 2025 Lincoln Park Improvements Bid**

Summary

The Park District of Highland Park received three (3) sealed qualified bids on Thursday, June 12, 2025, for materials and labor to complete the 2025 Lincoln Park Improvements. Improvements include replacement of the tot lot, addition of a 5 to 12 playground, addition of a shelter, replacement of the basketball court, ballfield improvements, drainage improvements, landscaping improvements, and path and parking lot replacement. Work is scheduled to occur from July through November 2025.

Bid Results

	Hacienda Landscaping Inc.	Innovation Landscape Inc	Copenhaver Construction Inc.
BASE BID	\$ 991,462.50	\$ 1,170,443.85	\$ 1,240,734.30
Alternate #1 - Fence behind backstop on Green Bay	\$ 7,797.00	\$ 7,345.00	\$ 8,814.00
Alternate #2 - Additional Planting	\$ 12,837.50	\$ 18,400.00	\$ 18,000.00
Alternate #3 - Additional Poured in Place Rubber	\$ 14,996.00	\$ 16,952.00	\$ 16,476.04
Alternate #4 - Empty Electrical Conduit to Shelter	\$ 3,780.00	\$ 3,600.00	\$ 5,427.00
Alternate #5 - Different colored dots in PIP	\$ 2,296.00	\$ 2,952.00	\$ 4,768.96

The low bidder, Hacienda Landscaping, Inc, has worked for the Park District in the past and is currently completing construction on the Fink Park Playground.

Budget Impact

Lincoln Park Improvements OSLAD Grant Award	\$516,250.00
Lincoln Park Improvements Capital Funds	\$534,750.00
Parking Lot Improvements	\$ 40,000.00
<i>Hacienda Base Bid</i>	<i>(\$991,462.50)</i>
<i>Value Engineering</i>	<i>\$ 55,038.00</i>
Owner Supplied Trees Estimate	(\$ 3,500.00)
Design Fees	(\$ 10,000.00)
Play Equipment Purchase	(\$139,980.00)
<u>District Purchase of Site Amenities</u>	<u>(\$ 30,000.00)</u>
TOTAL Over Budget	(\$ 28,904.50)
 <i>Hacienda Alternate 1</i>	 <i>(\$ 7,797.00)</i>
<i>Hacienda Alternate 4</i>	<i>(\$ 3,780.00)</i>
TOTAL Over Budget with Alternates	(\$ 40,481.50)

Staff identified minor adjustments that could be made to the project scope and items that could be completed by Park District staff. These value engineering recommendations were reviewed with the Finance Committee on June 17, 2025. The Committee provided consensus to proceed with removing the identified items from the contract. The Committee also recommended Alternate 1 and Alternate 4 be considered for acceptance.

Recommendation

Staff and the Finance Committee recommend the Park Board of Commissioners consider approval of the bid from Hacienda Landscaping Inc. for the 2025 Lincoln Park Improvements, including value engineering recommendations and Alternates 1 and 4, authorizing the Executive Director to enter into an agreement.



Memorandum

To: Park Board of Commissioners

From: Brian Romes, Executive Director

Date: June 25, 2025

Subject: **Master Plan Update**

Summary

Staff will provide a progress update on the Master Plan progress including the community wide survey, completed and upcoming engagement opportunities, as well as a tentative timeline for reporting findings to the Park Board.



Memorandum

To: Park Board of Commissioners

From: Amalia Schwartz, Planning Manager; Jeff Smith, Director of Planning, Projects, and IT; Brian Romes, Executive Director

Date: June 25, 2025

Subject: **Consideration to Approve Change Orders Authorizing Additional Architectural and Engineering Services for West Ridge Park Site Planning and Project Improvements**

Summary

Per the executed AIA contract B133-2019 dated 8/7/2023 Section 4.2, Holabird & Root LLC has identified additional services based on the contract and has provided a proposal for additional services which will be performed in alignment with the contract provisions. The additional scope of services proposed is for the purpose of rebuilding the large south ballfield and includes the following:

- Site underdrainage connecting to existing site stormwater system.
- Shelters / structures over dugouts and bleacher viewing.
- New ballfield lighting bases and conduits (below grade) as base scope
- New ballfield lighting poles, lights, etc. (everything above base scope) as alternate scope
- New area lighting for dugouts and bleacher viewing.
- Protective netting as required (delegated design)
- Site plan sidewalk adjustments as alternate scope (existing walk to remain as base scope)

Staff will review the proposal provided by Holabird and Root and answer questions from the Park Board.

Recommendation

Staff recommend the Park Board consider all, or a portion, of the additional scope items proposed by Holabird and Root Authorizing Additional Architectural and Engineering Services for West Ridge Park Site Planning and Project Improvements.



Memorandum

To: Park Board of Commissioners

From: Brian Romes, Executive Director

Date: June 25, 2025

Subject: **Board Committee Updates**

Summary

Executive Director Romes will provide a summary of the items discussed at the June Committee Meetings.



Memorandum

To: Park Board of Commissioners

From: Caitlin Deptula, Customer Experience Manager; Kari Acevedo, Assistant Director of Recreation; Nick Baird, Director of Recreation; Brian Romes, Executive Director

Date: June 25, 2025

Subject: **Grant-In-Aid Annual Report**

Summary

Staff will present the Annual Report on Grant-In-Aid and Scholarships Programs.

EXECUTIVE DIRECTOR'S MONTHLY REPORT

JUNE 25, 2025

UPCOMING MEETINGS

- Wednesday, July 16, 2025 / 5:00 p.m. / Policy Committee Meeting
- Wednesday, July 16, 2025 / 6:00 p.m. Workshop Meeting
- Monday, July 21, 2025 / 5:00 p.m. / Master Planning Committee Meeting
- Thursday, July 24, 2025 / 8:00 a.m. / Finance Committee Meeting
- Wednesday, July 30, 2025 / 6:00 p.m. / Regular Board Meeting

UPCOMING EVENTS

- **World's Largest Swim Lessons, Thu. June 26 from 6 – 8:00 p.m. at HCAP**
A global drowning prevention event. Registration is required and limited to 100 participants. 30-minute lessons will be provided, along with water safety information and an hour of family-free swim to follow. (FREE)
- **Explore S'more Campfire Fri., June 27 from 7:00 – 8:00 p.m. at Rosewood Beach**
Take a short hike with a naturalist along the trails, play games with family and friends, and enjoy marshmallows roasted over the campfire! Each month has its own fun theme, June is iSpy. (\$14/participant)
- **Highland Park Summer Spectacular – Get Ready for a Red, White and Spectacular Weekend!**
Thu, July 3
 - 10am-6pm, Star Spangled Swim at Rosewood Beach (\$10/person). Lawn games & concessions.
 - 11am-8pm, Red, White, & Splash at HCAP (\$12R/\$17NR). Fun activities during open swim.
 - 5:30-8:30pm, Independence Fest at the Preserve (\$15/wristband).
 - Music from non-stop party cover band, Hello Weekend
 - Food and Beverages available for purchase: Da Local Boy, Judy's Pizza, and Michaels Catering
 - 11 attractions, 16 carnival games, and face painting
Fri, July 4
 - 7:30am-Dusk, Stars & Stripes on the Trails at HNC (FREE). Self-guided challenges on the trails.
 - 7am-9pm, Inde-Putt-Dence Day Mini Golf at River's Edge
 - \$4/person if you wear red, white and blue
 - \$8 ages 12 and under/\$9 ages 13+
 - 8-9am, Community Yoga at Rosewood Beach (FREE).
 - 10am-6pm, Star Spangled Swim at Rosewood Beach (\$10/person). Lawn games & concessions.
 - 11am-8pm, Red, White, & Splash at HCAP (\$12R/\$17NR). Fun activities during open swim.
Sat, July 5
 - 7:30am-Dusk, Stars & Stripes on the Trails at HNC (FREE). Self-guided challenges on the trails.
Sun, July 6
 - 7:30am-Dusk, Stars & Stripes on the Trails at HNC (FREE). Self-guided challenges on the trails.

- **Pop-Up in the Park Series: EXPLORE NYC BROADWAY Thu., July 10 from 4 – 10 p.m. at Jens Jensen Park**
Pop Up in the Park is a free, vibrant series that brings the world to your local park, celebrating the beauty of diverse cultures through music, dance, crafts, and hands-on activities. Each event offers a unique experience, inviting you to explore different traditions and creative expressions from around the world!
Plus, Ravina District Food Truck Thursday is showing Hairspray! (FREE)
- **Live at Sunset, Fri. July 11 & 18 from 5:00 – 8:00 p.m. at SVGC**
Bring a few friends for a FREE evening of live entertainment on the patio. (FREE)
- **Glow and Gather, Fri. July 11 from 8:00 – 9:30 p.m. at HNC**
Observe, learn and collect data about all about fireflies. Afterwards, participants are invited to stick around for a campfire and smores. (\$14/person).
- **Unplug Illinois Day: Beach Art, Sat. July 12 from 9:30 – 11:30 a.m. at Rosewood Beach**
Dive into creative artmaking using natural materials, where the only limit is your imagination. Enjoy a morning in nature and swap your screen for sand and stones! (FREE).
- **Family Swim Night, Fri. July 18 from 6:00 – 8:00 p.m. at HCAP**
Speed down the water slides, take a thrilling plunge from the drop slide, explore the interactive splashpad, or relax in the zero-depth entry pool. (\$12R/\$17NR).
- **Under the Sun, Sat. July 19 from 1:00 – 2:00 p.m. at the Preserve**
Participants will observe sun experiments and use some of the sun's characteristics for a few art crafts. (\$14/person).
- **Rosewood Bioblitz, Sun. July 20 from 9:30 – 10:30 a.m. at the Rosewood Beach**
Join us for - fun, interactive event where we come together to identify and record as many species as we can in the Rosewood area! Participants will learn how to use the iNaturalist app to capture and identify local wildlife. (\$6/person).
- **World's Largest Pickleball Lesson, Mon. July 21 from 9:30 – 12:30 p.m. at Danny Cuniff Park**
The Park District of Highland Park is teaming up with Mark Miller's Munchkin Programs and the Chicago Slice professional pickleball to host world's largest pickleball lesson. This year's lesson is expected to surpass Miller's world record of 300 pickleball lesson participants set in 2023 in Scottsdale, Arizona. In 2024, Miller set a record for The World's Largest Tennis Lesson, gathering 400 kids. The Chicago Slice professional pickleball team has graciously offer to donate paddles for the event. **The public is invited to watch the event and encouraged to bring a bag chair.** (FREE).
- **North Shore Amateur Golf Tournament Wed. July 23 & Thu. July 24 from 7:00 – 6:00 p.m. at SVGC**
Join us for two days of lively competition with golfers from throughout northern Illinois as they play for the honor of the game and the win! **Entry Fee: \$195** (includes 2 rounds of tournament play, lunch both days, and a tee gift)
- **Heller's Pollinators Show & Tell Sat. July 26 from 10:00 – 11:00 a.m. at Madame ZuZu's (1876 1st St) PD**
In this hands-on show and tell, children and their families will learn how these tiny pollinators help plants grow, produce fruit, and keep Highland Park blooming! (FREE)
- **Pop-Up in the Park Series: EXPLORE NEW ORLEANS Sun. July 27 10 from 2:00 – 3:30 p.m. at Larry Fink**
Pop Up in the Park is a free, vibrant series that brings the world to your local park, celebrating the beauty of diverse cultures through music, dance, crafts, and hands-on activities. Each event offers a unique experience, inviting you to explore different traditions and creative expressions from around the world, and enjoy a New Orleans-Style jazz band! (FREE)

DEER CREEK RACQUET CLUB – MAY 2025

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL
Daily Court Rentals (Hours)			
Tennis	125.5	123	141
Pickleball	20	86	27.5
Racquetball	11.5	49	28.5
Private Lessons (Hours)	270.75	282	262.75
Drop-Ins	153	158	157
Memberships	1050	551 units	1097

News & Events

- The warm weather drove a lot of customers outside for tennis and pickleball court time
- Deer Creek hosted a Junior USTA Tournament on May 3.
- Summer registration opened up to the public on May 7.
- The 2024-2025 Permanent Court Time season ended on May 23.
- 2025-2026 Permanent court time was renewed during the month of May.
- Pop Up Clinic at Danny Cunniff Park through the Club Pickle & Padel App on May 10.

CENTENNIAL ICE ARENA – MAY 2025

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL
Daily Drop in Fees			
Public Skate	53		143
Drop In Freestyle & Package Ice and Adult	383		389
Open Hockey	6		9
Open Gymnastics	17		0
Skate Rental	128		164
Punches Passes Sold			
Public and Adult Skate	2		4
Freestyle	0		0
Skate Rental	0		0
Facility Rentals			
Total Hours	98.46	80.30	82.47

News & Events:

- Centennial hosted our annual Ice Show – Isn't It Iconic, on May 16 & 17. There were over 80 amazing skaters including 9 soloist and 24 group numbers to dazzle the audience. We sold a total of 843 tickets between the 2 shows. The Centennial team worked tirelessly to put on such a fantastic show.
- Skating and Gymnastics spring session ended May 10.
- Gymnastics added a mini-spring session which has 150 gymnasts enrolled for the 3 week mini-session.
- Ice removal started on May 23 for the dehumidification project.

RECREATION CENTER OF HIGHLAND PARK – MAY 2025

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL
Group Exercise Classes Conducted	227	280	271
Group Exercise Participation/Visits	3,024	3,080	3,235
Fitness Floor Visits	10,095	10,500	11,001
Track Visits	836	800	1,172
Personal Training Participation	772	700	683
Personal Training Sales (Units)	419.75	350	305
Personal Training Revenue	\$32,437.26	\$32,000.00	\$28,059.14
Private Swim Lesson Participation	24	92	71
Private Swim Lesson Sales (Units)	97	23	32
Private Swim Lesson Revenue	\$5,563.25	\$3,700	\$2,798.00

MEMBERS	2024 ACTUAL	2025 BUDGET	2025 ACTUAL
Basic - Annual	1,625	1,565	1,773
All-Inclusive - Annual	385	358	381
Group Exercise only – Annual	247	250	266
Short-Term Promotional	115	43	66
30 Day	23	25	21
Total Members	2,275	2,190	2,399

Membership:

- We closed May with 2,420 total recurring members, **exceeding the budget by 10 %**. That's a net gain of 35 members for the month
- Our May cancellation rate continues at 3%. This falls comfortably within the national monthly average (4.5%), reflecting strong member retention.

Group Exercise:

- We hosted 271 classes this month with 3,235 visits and an average of 12 participants per class.
- Consistent energy, variety in formats, and strong instructor retention are driving continued momentum.
-

Personal Training:

- 680 training sessions delivered in May—a 2% decline to budget.
- **Personal Training revenue fell –12% to budget this month but still keeping us on pace for an extraordinary year.**

Fitness Floor & Track:

- Fitness floor visits hit 11,001, outpacing last year and surpassing our monthly goal.
- Track visits surged to 3,299, nearly tripling last April's use.

Events:

- Mother's Day Yoga & Mimosa event was another annual sold-out success at Rosewood Interpretive Center with 36 participants indoors.

Aquatics

- We have a strong contingent of repeat participation.
- We are hopeful that that participation will increase in June as college staff return home and pick up their clients from last summer.
- New teachers are still going through the hiring process.

HELLER NATURE CENTER AND ROSEWOOD INTERPRETIVE

– MAY 2025

Community Programs

	2024 ACTUAL	2025 Budget	2025 ACTUAL
Heller Nature Center			
Participants / Programs	857 /21		551/26
Rosewood Interpretive Center			
Participants / Programs	595/17		492/15

News & Events

- Heller launched an augmented reality trail – Agents of Discovery with 10 people attending our launch. It's planned to change the trail mission each season with a new program launch.
- Nature Play dates continues to be popular with 30-50 people registering for the free program.
- Heller also collaborated with the Rec Team on The Empire Bikes Back Bike event that brought 45-50 participants to bike around the Wayne Thomas neighborhood led by bike officers to the theme of Star Wars!
- This May, Heller saw over 20 schools come out for various school programs such as Ravine Education, Habitat, Growing Up Flowers, and Sun Seeds and Salads.

SUNSET VALLEY GOLF MAY MARCH

GOLF	2024 Actual	2025 Budget	2025 Actual
Golf Shop Sales	1173	785	1044
Golf Balls	897	575	765
Accessories	276	210	279
Golf Rentals	3980	NA	NA
Carts	3980		
Golf Greens Fees	6494	4760	5847
Resident	2073		2125
Nonresident	4421		3703
Outing/Tournaments	0		19
Other	0		
Misc. Sales	98	83	84
Sapphire Club	56	55	41
Permanent Tee Time	42	28	43

Notes – Cart Enhancements are included in certain greens fee.

SVGC

- Lower average temperatures in May 2025 (61 degrees), compared to May 2024 (67 degrees), corresponded with a reduction in the number of rounds played.
- New Food and Beverage vendor – Relish Catering Kitchen.
- Great Memorial Day weekend – May 23-26, 1152 rounds played (average 288 per day).
- New Two-player competitive twilight league started on May 29.

Upcoming Events

- Jun 3 - Gals on the Green Tuesday night social league begins
- Jun 6 – Music Night with Mike Jansen

HIGHLAND PARK LEARNING CENTER DRIVING RANGE

Monthly Sales Report (buckets sold)

	2024 Actual	2025 Budget	2025 Actual
January	January	370	-
February	February	419	-
March	March	329	281
April	April	1,176	1,283
May	May	2,647	3,136
June	June	2,915	3,838
July	July	2,940	3,936
August	August	2,828	3,818
September	September	1,739	2,425
October	October	900	818
November	November	111	280
December	December		
Totals	Totals	16,374	19,815

MINI GOLF Monthly Sales Report (rounds sold)

	2024 Actual	2025 Budget	2025 Actual
March	-	-	122
April	535	750	319
May	1,143	1,312	916
June	1,890	1,987	
July	2,132	2,250	
August	2,198	2,250	
September	1,043	1,263	
October	694	688	
November	129		
Totals	9,764	10,500	1,357

News & Events

- The grass tees opened May 10th. Cool, windy and rainy days kept participation a little lower.

DISTRICT WIDE RENTALS – MAY 2025

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL
Heller Nature Center			
Rentals	18.0	12.0	49.0
Party Package-NEW	0	0	1.0
Fire Pit Rental Only	0	0	3.0
Rosewood Interpretive Center			
Rentals	35.0	22.0	44.5
Party Package-Not Offered			
Recreation Center of Highland Park			
Rentals	55.5	36.0	39.0
Party Packages	4.0	2.0	2.0
Total Rentals			
West Ridge Center			
Rentals	15.5	8.0	23.0
Party Packages	6.0	2.0	1.0
Hidden Creek Aqua Park			
Party Packages			
Park Avenue Yacht Club			
Rentals			

Rentals listed as number of rental hours; Party Packages listed as number of packages

GRANT-IN-AID – MAY 2025

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL
SMILE			
Total YTD Subsidy	\$104,906.86	\$150,000.00	\$92,104.60
Households			
100% Subsidy YTD	66		64
50% Subsidy YTD	2		2
Total YTD	72		66
FYI			
Total YTD Subsidy	\$3,026.50		\$4,958.50
Households			
50% Subsidy YTD	8		7
FYI-SWIM			
Total YTD Subsidy	\$1,806.00.00		\$5,214.00
Households			
100% Subsidy YTD	15		42

News & Events:

- In May, along with feedback from the Foundation Board, we have updated the required documents needed to apply for FYI scholarships and are covering programs and camps up to 100% based on allotment per the number of children in the family. With these changes we hope to get more FYI applications.