



2025 Budget

December 31, 2025

Park District of Highland Park
Highland Park, IL





Park District of Highland Park

2025 Annual Budget

Fiscal Year January 1, 2025 - December 31, 2025

Park Board of Commissioners

Calvin Bernstein, President
Jennifer Freeman, Vice-President
Terry Grossberg, Commissioner
Rafael Labrador, Commissioner
Barnett Ruttenberg, Commissioner

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

Park District of Highland Park
Table of Contents

| SUBJECT | PAGE |
|---|-------------|
| Organizational Chart | 3 |
| Mission, Values | 5 |
| District Profile | 6 |
| Budget Message | 9 |
| Future Planning | |
| GreenPrint 2024 | 12 |
| Values Driven Strategic Plan | 16 |
| Annual Work Plan | 18 |
| Operations Overview | |
| Fund Structure | 22 |
| Budget Guidelines, Process, Policies | 23 |
| Debt Position | 28 |
| Tax Funding | 31 |
| Capital Analysis | 33 |
| 2025 Budget Analysis | 34 |
| Proposed 2025 Budget by Fund | 36 |
| Administration Function | 42 |
| Parks Function | 45 |
| Recreation Function | 46 |
| Appendix A - 2025 Capital Projects | 61 |
| Appendix B - Five Year Capital Replacement | 65 |
| Appendix C - Compensation Plan | 66 |
| Appendix D - Employee Statistics | 67 |
| Appendix E - 2025 Potential Fees per Center | 68 |
| Appendix F - Glossary | 77 |
| Budget & Appropriation Ordinance 2025 - 1 | 79 |

Park District of Highland Park

Mission:

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

Values:

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

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

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

Park District of Highland Park

| | |
|----------------------------|---|
| Established: | <p>The Park District of Highland Park, established in 1909 and located in the City of Highland Park, Illinois along the north shore of Lake Michigan, was shaped by progressive people such as Everett Millard, Julius Rosenwald, Jens Jensen, May T. Watts, Jesse Lowe Smith, and others. Their belief in protecting open space and providing recreation for all the people of Highland Park is as relevant today as it was over a century ago.</p> <p>The Park District, originally named the Highland Park East Park District, took its current name in 1935. In 1973, the District began recreational programming. Today, the Park District manages nearly 800 acres of land, operates eleven facilities, and offers approximately 2,700 recreation programs. Neighborhoods throughout Highland Park enjoy proximity to parks and open space, offering both recreation and solitude that only nature can provide. According to the Trust for Public Land, 95% of Highland Park residents enjoy living within a 10-minute walk to a local park - well above the national average of 55%. Additionally, 7% of Highland Park's city land is used for parks and recreation.</p> |
| Governance: | <p>A five-member volunteer Board of Commissioners establishes policy, strategic direction, and creates ordinances that govern the District. Commissioners serve staggered terms of six years with elections every two years. The Board is responsible for creating the vision and long-term direction of the Park District, electing Board officers, appointing the Executive Director, Park Board attorney and auditor. Each Commissioner serves as a liaison to the District's internal and advisory committees. The Park Board generally meets on the fourth Wednesday of each month and usually holds a workshop (meeting of the whole) on the second Wednesday of the month.</p> <p>President Calvin Bernstein leads the present Park Board. Vice-President Jennifer Freeman, and Commissioners Terry Grossberg, Rafael Labrador, and Barnett Ruttenberg are the other current Board Commissioners.</p> |
| Boundaries: | <p>The Park District is located approximately 25 miles north of Chicago and serves the City of Highland Park, and small portions of the Town of Fort Sheridan and the Village of Deerfield.</p> |
| Population: | <p>According to the most recent available information, the Park District serves a population of 30,311.</p> |
| Demographics: | <p>The Park District serves a highly educated (91% of residents have post-secondary degrees) community with a median household income of \$159,567 and a median age of 48 years. The Park District of Highland Park has approximately 12,405 housing units.</p> |
| Real Estate: | <p>The 2024 (tax year 2023) Equalized Assessed Valuation (EAV) of real estate is \$2,916,446,681.</p> |
| Tax Rate: | <p>The 2024 tax rate is .60 per \$1,000 of assessed value.</p> |
| Fiscal Year Budget: | <p>The fiscal year begins on January 1 and concludes on December 31. The total operating budget for 2025 is \$24.7 million. Additionally, capital improvement and repair budget is \$18.4 million, the debt retirement budget is \$3.6 million and the budget for inter-fund transfers is \$4.3 million.</p> |

Debt Rating:

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

Park Resources:

The Park District owns and operates approximately 800 acres of land in 44 park areas comprised of community parks, neighborhood parks, play lots, dog parks, lakefront beaches and passive parks. The Park District assists other units of local government in maintaining their property.

Programs/Facilities:

The Park District provides a full range of indoor and outdoor activities. Major recreation programs include summer camps, ice skating, athletics, tennis, golf, and aquatics. All told, the Park District offers approximately 2,700 distinct programs during a fully operating year. Park District events include larger annual events each season and hundreds of smaller events throughout the year.

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

Unique facilities include the Sunset Valley Golf Club, Deer Creek Racquet Club, Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boating Facility, Rosewood Beach Interpretive Center, West Ridge Center, and the Highland Park Golf Learning Center. The parks offer a variety of amenities including playgrounds (39), walking and biking paths (20 miles), indoor/outdoor tennis courts (32), pickleball courts (25), basketball courts (16), disc golf courses (2), off-leash dog parks (3), and sports fields (23). More than 250 acres of the Park District's property are considered natural areas of prairie, woodlands, and ravines.

Further clarifying outdoor tennis and pickleball courts: The District has 21 designated tennis courts, 18 designated pickleball courts and 7 dual-use tennis/pickleball courts. Additional details on basketball courts: Total quantity of outdoor courts factoring in half courts vs. full courts, there is a total of 10.5 courts. Mixed-Use Fields include 4 at Cunniff, 1 at Kennedy, 4 at Fink, 1 at Lincoln, 8 at Olson, 2 at Sunset, 2 at West Ridge, and 1 at Woodridge.

Integral to Highland Park are the beaches. Ten percent of all of Illinois' Lake Michigan shoreline is within Highland Park. The District maintains four public park beaches that offer public access to this magnificent shoreline.

The Park District is a vital part of the community and pays close attention to meeting the needs of all its residents. As the population changes, the Park District adjusts its program offerings and customer service to meet the changing needs, resulting in increased goodwill within the community. For example, in 2019 the District conducted a thorough, statistically valid, Community-wide Attitude and Interest Survey.

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

Staff:

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District along with 124 full-time staff members at full employment. The District employs several hundred part-time, seasonal, and temporary employees. Staffing is organized into three areas: **Administration** (which includes the Executive Director's support staff, Planning and Information Technology, Finance, Human Resources and Risk Management, and Communications and Marketing); **Parks and Natural Areas** and **Recreational Services**.

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

Affiliations:

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

Contact:

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



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

January 29, 2025

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

Dear Commissioners:

Park District staff proudly present the Park District of Highland Park's 2025 Budget. The Park District philosophy is to offer diversified leisure programs, activities, and quality facilities ensuring that all citizens have an equal opportunity to take advantage of these services. Staff are mindful that it must do so while at the same time responsibly balancing costs.

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

The Park District of Highland Park completed planning and will be breaking ground in early 2025 for a new recreation facility at West Ridge Park. Completion of the project is expected in early 2026. Additionally, as a result of the responses from the August 30, 2023, Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3), one of the winning proposals included a \$2,000,000 donation to replace the existing dome with a new dome housing a pickleball and padel facility. Completion of this project is expected in mid-2025. Finally, funded in part by a \$300,000 donation, Jeff Fox Baseball Field was constructed at Larry Fink Park in 2024. Field improvements included an artificial turf infield, fencing and warning track, dugout and spectator area shade and associated grading, drainage and pathway work.

One of the District's operational focuses in 2024 was to have normal operations resume at Centennial Ice Arena, after a difficult 2023. The facility has rebounded well with greater than expected participation in the gymnastics and skating programs. Additionally, main rink ice rentals have exceeded expectations. The Recreation Center continued to see tremendous growth in memberships, group exercise and personal training as it continues to recover from the pandemic, despite parking lot and locker room renovations. Sunset Valley Golf Club and Deer Creek Racquet Club continued to exceed expectations regarding patron usage. Due to mild weather, Sunset Valley opened earlier than anticipated. Pickleball continues to be the latest recreation trend and the District will add ten indoor courts when the aforementioned dome is completed. The facility will also include four padel courts.

4th fest returned to a format more closely aligned with the fest prior to the July 4th tragedy including entertainment, food and amusement rides. Wristbands were sold at a price that was equitable for those who wanted to enjoy amusement rides. Patrons did not have to pay to come to the event to enjoy live music entertainment, visit with community organizations and order food from local food trucks. The event was well attended and is anticipated to be replicated for 2025. The Park District participated in the City of Highland Park's parade with the theme of Home Sweet Highland Park. The District continues to work collaboratively with the City of Highland Park to provide an extraordinary day of celebration for the community.

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

2025 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,245,759. Of that surplus, \$2,600,000 will be transferred to the Capital Projects Fund and an additional \$1,676,050 to Debt Service. Debt payments total \$3,583,485, while capital expenditures total \$18,439,299, resulting in a planned Districtwide deficit spend for 2025, after debt and transfers of \$14,026,056. The transfer of \$2,000,000 from the Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy. This large deficit spend is related to the final budgeted GreenPrint 2024 project, Construction of Recreation Facility at West Ridge Park. While absorbing this deficit spend in 2025, all operating fund balances will continue to exceed District policy minimums at 12/13/25. Please see Table 2 for budgeted year end reserve data, including fund balances.

Projects scheduled for 2025 in the Capital Plan include replacement and repair of mission critical equipment and infrastructure throughout the Park District as well as GreenPrint 2024 initiatives. These projects and initiatives take into consideration replacement schedules, ADA compliance, and community needs. Some of the larger projects planned for 2025 include construction of a new recreation facility at West Ridge Park, completion of the Club Pickle and Padel Facility, review of the Park District's Master Plan, renovation of Lincoln Park, replacement of the Fink Park Tot Lot, and replacement of the Rosewood Park Tot Lot and Elementary Playground.

A summary of the 2025 budget:

- Capital expenditures are approximately \$18.4 million
- Operating expenditures are approximately \$24.7 million
- Consolidated expenditures, including operations, debt, and capital, are approximately \$46.8 million
- Tax support for the 2025 fiscal year represents approximately 49% of total revenues

New for 2025

In effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates continued development and implementation of a Values Driven Strategic Plan, updating the Master Plan, approving a new Sustainability Plan, working toward submission for the Distinguished Accreditation award in 2025, finalizing review of the District policy manuals, and relocation of administrative staff from the obsolete West Ridge Center. The District will continue to collaborate with the Parks Foundation to support Capital Campaign Fundraising, as well as scholarship fundraising.

Acknowledgements

The 2025 budget is a collaborative effort that involves supervisors, managers, and support staff, throughout the District. Administration, specifically the Finance Office, is responsible for its final preparation as well as the preparation, filing and distribution of the Budget and Appropriations Ordinance. The Budget will be reviewed continuously during the year and could not have been accomplished without the efforts of Park District staff and the support of our Park Board Commissioners.

Respectfully submitted,

Brian Romes
Executive Director
Park District of Highland Park

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

FUTURE PLANNING

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

GreenPrint 2024

Adopted by the Park Board of Commissioners in December 2015, GreenPrint 2024 is the District's comprehensive master plan representing a vision for the District. It guides future facility and program development through 2024. Two tracks of capital projects were identified in the plan, to be completed over a 10-year period. Several projects within the District's GreenPrint master plan will come to fruition in 2025 and 2026 including the construction of a new recreation facility at West Ridge Park, a Sustainability Plan, and continuation of the Athletic Field Master Plan. The District will also complete a new comprehensive master plan study in effort to revise and extend GreenPrint 2024 initiatives. This plan is anticipated to be completed by the 3rd quarter of 2025.

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

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

Projects Completed

- Parks Foundation Established (established 2016)
- Recreation Center of Highland Park Fitness Renovations (Completed 2017)
- Parks and Golf Maintenance Facility (Completed 2018)
- Sunset Valley Golf Club – Course Renovations (Completed 2018)
- Sunset Valley Golf Club - Clubhouse Renovations (Completed 2018)
- Conversion of The Preserve of Highland Park (Completed in 2022)
- Sunset Woods Playground Renovation and Site Master Plan (Completed in 2022)
- Centennial Ice Arena Renovation (Completed in 2023)
- Jeff Fox Synthetic Turf Field – Sports Field Master Plan (Completed 2024)

Projects in Progress

- Construction of Recreation Facility at West Ridge Park

Land Management Plan

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

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

- **Park Site Plans**

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

- **Sunset Woods Site Master Plan**

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

The Sunset Woods Park Master Plan, approved in 2021, is conceptual and is used as a resource to guide future development and identify funding. The Park District applied for an Open Space Lands Acquisition and Development Grant (OSLAD) in the amount of \$600,000 to assist in funding components for the master plan. In 2023 the Park District was awarded \$600,000 for phase 1 of the Sunset Woods Master Plan project. Phase 1 includes a newly relocated skate park, wheel friendly plaza, multi-use basketball court, and game area. The project is underway and expected to be completed in early 2025.

- **Golf Learning Center Optimization Report**

The intent of the Golf Learning Center Optimization Report is to improve financial performance while meeting community and regional recreational needs at the Highland Park Golf Learning Center facility. The plan includes a comprehensive assessment and future recommendations that will be used to guide programs and investments. The recommendations address: the driving range, mini golf, building and general site connectivity, programming, operations, agreements and marketing strategy, relationship to the Dome and The Preserve, new amenities, capital improvements, and services.

On August 30, 2023, a Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3/Golf Learning Center) was issued by the District. As a result, The Golf Practice, a comprehensive golf academy that strives to create memorable experiences and lifelong golfers, had their proposal accepted by the District. Their holistic approach to golf training focuses on the whole student and not just swing mechanics. Students will build athleticism, coordination, learn safety, and develop skills that will elevate them on the golf course. They are offering private lessons and multi-level camps and

programs at the Golf Learning Center to ensure the student golfer has a complete path from beginner to beyond. The Golf Practice occupies 5 spots on the driving range and pays the District 25-30% revenue share on camps and programs and a flat fee of \$20,000 for private lessons that increases by 5% each year. Therefore, the District no longer hires staff to provide such lessons or camps.

Athletic Fields Master Plan

The Park District provides both informal and programmed competition level sports fields at locations throughout the community. The District's Planning and Athletics Departments developed a comprehensive sports field master plan that addresses existing fields to meet current and projected program needs as well as explores potential new field configurations that would gain efficiencies in scheduling, program management, and tournament opportunities; ancillary amenities and infrastructure; maintenance; stormwater management, lighting, and utilities; as well as improved parking management strategies. As a result of the master plan, the Athletic Booster Club was created and was equipped with the Athletic Field Master Plan that served as a guide and includes a list of objectives to fundraise for improvements to the athletic resources in Highland Park. In 2024, these efforts came to fruition and the Park District of Highland Park, joined by the Athletic Booster Club and the Fox Family, opened Jeff Fox Field. The Field accomplishes the three main objectives of the Athletic Field Master Plan: improve drainage and turf conditions, provide player and spectator amenities, and to prioritize multi-use fields that can accommodate a variety of ages and sports. The new Jeff Fox Field has a synthetic turf infield that can serve a variety of ages; it is resilient to heavy rainstorms, keeping participants on the field regardless of weather; it offers spectators and players comfortable amenities to offer an extraordinary experience for all.

Lakefront Master Plan

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

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

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

Park Avenue Site Master Plan

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

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

- 2007 Highland Park Lakefront Plan
- 2018 PDHP Community Input Surveys
- Beach Management Strategy Plan

- Smith Group Barge Replacement Study
- Capital Improvement Plan

In addition to previous studies and input, the Park Ave Site Master Plan initiative engaged the voice of additional stakeholders such as the North Shore Yacht Club, neighbors, and City of Highland Park leadership. This summary report presents a preliminary site plan direction that highlights numerous active and passive components of the plan to serve all members of the Highland Park community. In addition to needed infrastructure improvements that address visual and physical access to the lakefront, the plan seeks to balance parking and boat storage facilities along with improved open space and pedestrian amenities. This report also outlines a strategy for phase implementation, funding and management/programming of the plan components that will be folded into the district’s long-range capital plan.

The Park District was awarded Open Space Lands Acquisition and Development Grant (OSLAD) funding in the amount of \$400,000 to implement Site Master Plan Phase 1 Improvements. This project will make improvements to the north end of the property including improved pedestrian access, native landscaping, parking improvements and the addition of a beach boardwalk. Construction is underway and expected to be completed in Spring 2025.

Beach Management Plan

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

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

The purposes of this plan are to:

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

During the fourth quarter of 2022, the Millard Bluff Grading & Tree Removal project conducted by RES Environmental Operating Company began with the removal of more than 200 trees, many non-native or hazardous. This tree removal was performed to relieve the bluff face of heavy material and reduce the shade canopy. The second half of the work began in late March 2023. Three distinct sections of the bluff were regraded to a 2:1 slope, followed by installation of native seed and plant plugs. Finally, Staff planted 18 replacement trees throughout the park to fulfill the City’s original tree removal permit.

Following the completion of the contracted work, Parks & Natural Areas staff have maintained the temporary path to protect and allow for the growth of native plantings. Fencing remained into the 2024 growing season to allow for vegetative establishment. During the second half of the season, fencing in the southern portion was set back to allow for increased exposure to the upper portions of the park. In 2025, Staff will set back the fence in the northern half near the gazebo to provide an additional path and better overall access.

Sustainability Plan

The Park District of Highland Park embraces concepts of sustainable practices in its mission statement and in its Environmental Policy. From 1992 to 2015 the District’s Environmental Policy served as the primary document guiding sustainable efforts. In 2015, Park District staff developed the District’s first sustainability plan to identify strategies to achieve sustainability goals and better coordinate with City-wide priorities. The 2015 plan has since been used as an internal document guiding practices leading to quantifiable achievements in District operations. It was updated in 2018 and will be updated again in 2025.

Capital Plan (Annual and 5-year)

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

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

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

Values Driven Strategic Plan

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

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

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

Operational Perspectives:

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

Values Driven Strategic Themes:

- Build personal relationships
- Create inclusivity
- Deliver the extraordinary
- Empower our team
- Grow our team

- Build and maintain trust
- Create a sustainable future
- Steward our resources
- Value our Team

Annual Work Plan

The Park District's Annual Work Plan is a compilation of annual goals derived from the above Park District planning documents and are financially reflected in the 2025 Budget.

| Related Park or Facility | Goal | Agency Plan Initiative |
|--------------------------|--|------------------------|
| Brown Park | Conduct park survey | Capital Plan |
| Centennial Ice Arena | Conduct Engineering for Switch Gear Replacement | Capital Plan |
| Centennial Ice Arena | Determine feasibility of studio rink | Capital Plan |
| Centennial Ice Arena | HVAC and Heating Unit Replacement | Capital Plan |
| Centennial Ice Arena | Replace dehumidification system | Capital Plan |
| D. Cunniff Park | Parks Equipment Replacement | Capital Plan |
| D. Cunniff Park | Continue to work with the Parks Foundation to implement a Fundraising Campaign for Danny Cunniff Park Pickleball enhancements | Strategic Plan |
| D. Cunniff Park | Develop a Site Master Plan at Danny Cunniff Pickleball Courts to include additional access control, new gates, and other site improvements to the pavilion and future considerations for a canopy and/or lights etc. | Strategic Plan |
| Deer Creek Racquet Club | Replace peak fans | Capital Plan |
| Deer Creek Racquet Club | Develop policies and procedures handbook for Club Pickle and Padel. | Strategic Plan |
| Devonshire Park | Complete design for playground refresh | Capital Plan |
| Districtwide | Relocate bluff path | Beach Management Plan |
| Districtwide | Complete District wide park sign replacement | Capital Plan |
| Districtwide | Conduct Master Plan 5-year review | Capital Plan |
| Districtwide | Conduct parking lot and roadway striping project | Capital Plan |
| Districtwide | Integrate Capital Inventory Management into Progressive Parks Software | Capital Plan |
| Districtwide | Roadway storm catch basin repairs | Capital Plan |
| Districtwide | Conduct ecological restoration | Land Management Plan |
| Districtwide | Develop a Park District Cultural Arts Acquisition Policy and Procedure | Land Management Plan |
| Districtwide | Develop and adopt inclusion standards including Universal Design | Land Management Plan |
| Districtwide | Review and update the Park District Property Acquisition Policy | Land Management Plan |
| Districtwide | Wetland rain garden improvements | Land Management Plan |
| Districtwide | Exceed sponsorship goal of \$150,000 through acquiring new corporate advertising agreements | Strategic Plan |
| Districtwide | Reduce Paper by digitizing documents and implementing paperless processes | Strategic Plan |
| Districtwide | Complete Distinguished Accreditation Review and Submit Application to IAPD | Strategic Plan |
| Districtwide | conduct a comprehensive review of the PDHP Policy Manual and be sure to integrate Park District Values. | Strategic Plan |
| Districtwide | Continue to build relationships with local, state, and federal legislators | Strategic Plan |
| Districtwide | Create a system to evaluate work loads and staffing structure, examine strength assessment tools | Strategic Plan |
| Districtwide | Create processes and implement initiatives to eliminate paper documents and move to digital documentation | Strategic Plan |
| Districtwide | Design and implement employee intranet site | Strategic Plan |
| Districtwide | Develop a Calendar recognizing religious observance and awareness months. | Strategic Plan |

| | | |
|-----------------------|---|----------------|
| Districtwide | Develop community based philanthropic campaigns that create equitable and inclusive experiences for people | Strategic Plan |
| Districtwide | Develop employee team building initiatives focused on diversity, equity, inclusion, health, and wellness | Strategic Plan |
| Districtwide | Develop online facility booking system | Strategic Plan |
| Districtwide | Enhance the onboarding experience to provide an informative and welcoming experience for all newly hired employees that promotes district values and provides valuable information for getting acclimated to the park district. | Strategic Plan |
| Districtwide | Ensure Human Resources-related procedures, processes, and compliance requirements are updated and implemented to meet the standards of the IPRA Distinguished Accreditation requirements. | Strategic Plan |
| Districtwide | Ensure Risk Management-related procedures, processes, and compliance requirements are updated and implemented to meet the standards of the IPRA Distinguished Accreditation requirements. | Strategic Plan |
| Districtwide | Evaluate Cost Recovery Model for programs and services | Strategic Plan |
| Districtwide | Expansion of uses and services in Productive Parks | Strategic Plan |
| Districtwide | Further embed and enhance team development through CliftonStrengths | Strategic Plan |
| Districtwide | Implementing alternative CRM systems for customer relationships management, loyalty, appreciation and retention. (Plan to Play) | Strategic Plan |
| Districtwide | Look at membership resources and other credible outside parties to schedule workplace trainings on Cultural Awareness. Host group training for all FT & PT Year Round Staff and share resources. | Strategic Plan |
| Districtwide | Look at membership resources and other credible outside parties to share mental health awareness educational resources and individualized training opportunities with FT & PT Year Round Staff. | Strategic Plan |
| Districtwide | Plan and organize groundbreaking and Grand Opening Events for Capital Improvement Projects including Sunset Woods Park, Club Pickle & Padel, Park Ave North, and West Ridge Center | Strategic Plan |
| Districtwide | Relaunch customer experience training / committee and continue to embed PDHP Values | Strategic Plan |
| Districtwide | Revise the IT onboarding/offboarding process | Strategic Plan |
| Districtwide | Revise the Park District's Safety Manual | Strategic Plan |
| Districtwide | Schedule Quarterly Districtwide Internal Meet & Greets so all FT & PT Year Round employees can meet team members/learn facilities. | Strategic Plan |
| Districtwide | Update and renew the District's Sustainability Plan | Strategic Plan |
| Districtwide | Update SDS Sheets and establish a District-wide chemical management program | Strategic Plan |
| Districtwide | Write and produce a districtwide video for recruitment and marketing purposes | Strategic Plan |
| Districtwide | Board approval of the the revised ADA audit and transition | Strategic Plan |
| Districtwide | Install new AED's at outdoor parks | Strategic Plan |
| Districtwide | Complete IT infrastructure Master Plan | Strategic Plan |
| Districtwide | Community Campaign celebrating Parks and Recreation Month | Strategic Plan |
| Districtwide | Implement phased security improvements throughout parks and facilities based on the 2024 audit | Strategic Plan |
| Districtwide | Implement employee program for encouraging, recognizing and rewarding "Values Champions" | Strategic Plan |
| Fontana Pasquesi Park | Renovate Basketball Court | Capital Plan |
| Founders Park | Conduct Path Improvements | Capital Plan |
| Heller Nature Center | Renovate Red Trail | Capital Plan |
| Heller Nature Center | Replace lobby and office flooring | Capital Plan |
| Heller Nature Center | Water Fountain ¹⁹ | Capital Plan |
| Hidden Creek AquaPark | Drain Cover Replacement | Capital Plan |

| | | |
|--|--|----------------------|
| Hidden Creek AquaPark | Feature and Splash Pad Pump Replacement | Capital Plan |
| Hidden Creek AquaPark | Replacement of Backup Generator and Transfer Switch | Capital Plan |
| Hidden Creek AquaPark | Slide Resurfacing | Capital Plan |
| Hidden Creek AquaPark | Complete deck replacement design and bidding | Capital Plan |
| Hidden Creek AquaPark | Complete pool shell maintenace design and bidding | Capital Plan |
| Hidden Creek AquaPark | Conduct Deck Patio Fence Addition | Capital Plan |
| Hidden Creek AquaPark | Conduct Splash Pad and Perimeter Fence Replacement | Capital Plan |
| HP Golf Learning Center | Waterfall Pump and electrical feed replacement | Capital Plan |
| Knoll Park | Conduct Path Improvements | Capital Plan |
| L. Fink Park | Complete design and bid for 5-12 playground refresh | Capital Plan |
| L. Fink Park | Conduct 2-5 Playground Replacement | Capital Plan |
| L. Fink Park | Conduct Chantilly Path Improvements | Capital Plan |
| L. Fink Park | North Pond pump electrical feed repairs | Capital Plan |
| L. Fink Park | Replace Batting Cages | Capital Plan |
| Lincoln Park | Conduct Lincoln Park OSLAD Renovation | Capital Plan |
| Lincoln Park | Conduct Parking Lot Improvements | Capital Plan |
| Lot 3 - Club Pickle and Padel | Construct new dome structure | Capital Plan |
| Millard Park | Monitor oak tree health | Land Management Plan |
| Old Elm Park | Conduct playground replacement | Capital Plan |
| Park Avenue Beach and Boating Facility | Conduct annual dredging | Capital Plan |
| Park Avenue Beach and Boating Facility | Conduct Phase 1 south storage pad repair | Capital Plan |
| Park Avenue Beach and Boating Facility | Implement Site Master Plan Phase 1 improvements | Capital Plan |
| Park Avenue Beach and Boating Facility | Install boat launch west dock bollards | Capital Plan |
| Park Avenue Beach and Boating Facility | Replace electric service for winch | Capital Plan |
| Park Avenue Beach and Boating Facility | Replace Sand Ramp | Capital Plan |
| Park Avenue Beach and Boating Facility | Optimize boat and water craft storage at Park Avenue Beach | Strategic Plan |
| Port Clinton Park | Conduct playground replacement | Capital Plan |
| Recreation Center of Highland Park | Conduct gymnasium fan addition | Capital Plan |
| Recreation Center of Highland Park | Conduct pool deck replacement | Capital Plan |
| Recreation Center of Highland Park | Develop and implement parking lot landscape plan | Capital Plan |
| Recreation Center of Highland Park | Filter Backwash pumps and controller0 | Capital Plan |
| Recreation Center of Highland Park | Lighting Replacement Track | Capital Plan |

| | | |
|------------------------------------|--|----------------|
| Recreation Center of Highland Park | Replace sand filter | Capital Plan |
| Recreation Center of Highland Park | Collaborate with the City of Highland Park / Senior center catering to develop a shared use agreement. | Strategic Plan |
| Recreation Center of Highland Park | Launch New Brand | Strategic Plan |
| Recreation Department | Collaborate with community partners to develop new ceramic opportunities for 2026 implementation. | Strategic Plan |
| Recreation Department | Conduct feasibility study for existing gymnastic space at CIA for future program utilization. | Strategic Plan |
| Recreation Department | Develop and finalize new WRC program business plan for 2026 implementation | Strategic Plan |
| Recreation Department | Grand Opening for Club Pickel and Padel | Strategic Plan |
| Recreation Department | Identify new Recreation Department Structure that will complement the new West Ridge facility and service offerings. | Strategic Plan |
| Recreation Department | Realign Manager and Supervisor Expectations. Operational procedures and expectations | Strategic Plan |
| Recreation Department | Research and develop RFP for Districtwide vending and food services at HCAP and RWB. | Strategic Plan |
| Recreation Department | Review and update departmental manuals for all recreation program to ensure integration of PDHP Values | Strategic Plan |
| Recreation Department | Update and initiate the Business Plan for Gymnastics at the new West Ridge Center | Strategic Plan |
| Recreation Department | Implement Customer Appreciation Days throughout facilities | Strategic Plan |
| Rosewood Interpretive Center | Controller and Pump Replacement | Capital Plan |
| Rosewood Interpretive Center | HVAC System Replacement Engineering | Capital Plan |
| Rosewood Park | Replace playground | Capital Plan |
| Sunset Woods Park | Conduct fieldhouse interior improvements | Capital Plan |
| Sunset Woods Park | Conduct general tree removal | Capital Plan |
| Sunset Woods Park | Develop plans for tennis court rebuild | Capital Plan |
| Sunset Woods Park | Develop plans for tennis light replacement and assess/remove poles | Capital Plan |
| Sunset Woods Park | Implement SW Master Plan Phase 1 improvements | Capital Plan |
| Sunset Woods Park | Fundraise for Sunset Woods north-end garden | Strategic Plan |
| Technology | Conduct penetration testing | Capital Plan |
| Technology | Conduct WiFi upgrade | Capital Plan |
| Technology | Install emergency speakers | Capital Plan |
| The Preserve of HP | Pole Barn structural repairs | Capital Plan |
| The Preserve of HP | Conduct Path Improvements | Capital Plan |
| West Ridge Center | Implement GreenPrint building replacement and site improvement project | Capital Plan |
| West Ridge Center | Develop New Brand | Strategic Plan |

OPERATIONS OVERVIEW

Fund Structure

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

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

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

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

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

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

Budget Guidelines, Process, Policies

Budget and Appropriation Ordinance

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

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

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

Budget Planning Process

Preparation of the 2025 Capital Plan (CP) and Operating Budget run parallel to one another during the budget process. Planning for Park District's CP began in the summer and resulted in a thoroughly researched list of project recommendations that are presented to the Board of Commissioners prior to the budget presentation. The 2025 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2025 CP for the fiscal year is presented in the Capital section of this document. The CP for 2025 and the succeeding four years was presented to the Finance Committee of the Board on September 18, 2024, and to the entire Board at the November 13, 2024, Workshop Meeting.

Detailed budgeting for program and operational budgets begins during the summer months. Departments meet individually, develop their budgets, and enter the information into the Park District financial software. In September, staff meets with their department heads, business office staff, and the Executive Director to finalize the draft document that was presented to the Finance Committee on November 14, 2024 and on December 3, 2024, and then to the Board of Commissioners at the Park Board Meeting on December 18, 2024. The budget document will be laid down for public viewing for a period of 30 days after receiving consensus at this meeting.

Public Meetings Schedule

| | | |
|--------|-------------------------|--|
| 18-Sep | Finance Comm. | Capital Budget Presented to Finance Committee |
| 22-Oct | Finance Comm. | Levy Presentation |
| 13-Nov | Workshop | Capital Budget Presented to the Board (if needed) |
| 14-Nov | Finance Comm. | Revisions to the Levy Presentation/Budget Presentation Review |
| 20-Nov | Board Meeting | Consider and Adopt Truth in Taxation Resolution (at least 20 days before Ordinance passed/post on website for any 30 days)/Post-Issuance Tax Compliance Report |
| 3-Dec | Finance Comm. | Budget Presentation Review |
| 5-Dec | Publication | Tax Public Hearing Publication (Highland Park News) |
| 17-Dec | Tentative Finance Comm. | Revisions to Budget Presentation, if necessary |
| 18-Dec | Board Meeting | Tax Public Hearing, Consider and Adopt Tax Levy Ordinance, Present Budget to Board |
| 31-Dec | Taken to County | Tax Levy Filed with County (due last Tuesday of December) |
| 11-Jan | Publication | Budget 2025 Hearing Publication |
| 29-Jan | Board Meeting | Budget 2025 Public Hearing/Consider and Adopt Budget 2025 |
| 31-Jan | Taken to County | File 2025 Budget & Appropriation (due March 31) |

Budgetary Control

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

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

Expenditure Accountability

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

Operations

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

Salaries and Wages

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

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

For 2025, a 3.75% merit plus a 1.25% contingency full-time salary pool increase is budgeted for all full-time employees. According to Park District Policy, every five years, a qualified third-party consultant shall review the entire Compensation Plan through a comprehensive study. Following the 2022 study, several initiatives were identified as recommendations from the third-party consultant. In 2023, from those study recommendations, the District developed a comprehensive compensation and classification plan. This plan included compression adjustments after an internal equity analysis was completed, procedures to evaluate market adjustments to pay scales as needed on an annual basis and the development of a new merit matrix to guide annual compensation, which is based on an open range merit system.

In 2023, a Part Time and Seasonal Compensation and Classification Study was completed. Part-time and Seasonal positions were classified by skill and pay ranges were defined. Both studies support the Employee Values Driven strategic theme and initiatives. Salaries are budgeted accordingly in the 2025 budget to adhere to minimum wage laws.

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

Fund Balance Policy

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

Investment Policy

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

Long-Range Planning

The Park District values long-range planning. GreenPrint 2024, a 10-year comprehensive master plan, guides future significant capital improvements, program improvements, and operational improvements. As projects are completed, GreenPrint 2024 is reviewed and updated to reflect the District's changing needs. Staff and the Board work collaboratively to review the plan annually and adjust, as necessary. The District will also complete a new comprehensive master plan study in effort to revise and extend GreenPrint 2024 initiatives. This plan is anticipated to be completed by the 3rd quarter of 2025.

Mid-Range Planning

The Values Driven Strategic Plan outlines mid-range and short-term operations planning and identifies initiatives or tasks to be completed by staff assigned committees. Completion of these initiatives will ensure fulfillment of strategic goals. Staff will continue implementing a Values Driven Strategic Plan and Annual Work Plan in 2025.

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

Asset Inventory

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

Diversity of Revenue

A combination of user fees, sale of merchandise, interest income and taxes provide funds for services. Property tax is one of the major sources of revenue for general operations. Each year the Park District can increase its levy for taxes in its operating funds by the CPI or 5%, whichever is lower. The CPI for 2025 (2024 tax year) is 3.4%. The proposed levy increase is based upon the 3.4% CPI and new growth. Staff levies for a total above the CPI to ensure all growth is captured, but only budgets for CPI increase.

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

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

Infrequent Revenue

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

Other Revenue Opportunities

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

The Parks Foundation of Highland Park was the first GreenPrint 2024 initiative to be completed in 2016. The Foundation is a not-for-profit corporation, guided by an executive board. The primary purpose of the Foundation is to secure and manage donations, gifts, and bequests in support of the District's programs, services, and facilities. For 2025, anticipated support from the Foundation will focus on funding for scholarships, athletic field improvements, subsidizing the travel baseball program, sponsorship for the Dome, and general fund donations. SMILE and FYI Grant-in-Aid supports participants who are experiencing economic difficulty, with participation scholarships. General fund donations can be used toward any appropriate program.

Debt Issuance

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

The District issued roughly \$7.2 million in general obligation limited tax park bonds plus premium in July of 2024. The prior bonds were structured to permit the issuance of these bonds in 2024 so that they would fit into the District's debt limitations, while causing minimal impact to taxpayers in the District. They are part of the overall GreenPrint 2024. The bonds will be used to fund the extensive capital projects slated for 2024 and beyond, as shown in Appendices A and B.

Forecasting

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

DEBT POSITION

Overview

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

With the challenges inherent in funding GreenPrint 2024, the District began to use additional approaches available to the Park District. In 2017, the District issued debt to assist in funding GreenPrint 2024. That was followed up with an issuance in 2020 of \$7.3 million in bonds. To pay these bond issues back, the District now uses its annual DSEB levy. In 2024, the District issued roughly \$7.2 million in general obligation limited tax park bonds. Prior bonds were structured to permit the issuance of these bonds in 2024 so that they would fit into the District's debt limitations, while causing minimal impact to taxpayers in the District. They are part of the overall GreenPrint 2024. The bonds will be used to fund the extensive capital projects slated for 2024 and beyond, as shown in Appendices A and B.

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

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

Currently, the District has one debt certificate outstanding: General Obligation Limited Tax Debt Certificates, Series 2021. The certificates were issued in 2021 to refund the 2012 and 2013 issuances and address a multitude of projects and to replace the breakwater and boat launch at Park Avenue (\$2M). To pay for debt certificates, the District transfers from the General and Recreation funds appropriate surplus amounts to the Debt Service Fund.

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

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

Debt Limit

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

General obligation indebtedness:

| General Obligation Ltd Tax | | | |
|--|------------------|---|--------------|
| Park Bonds Series 2017 | | Maturity Date: December 15, 2028 | |
| Estimated Principle Outstanding at 12/31/2024 \$2,288,000 | | | |
| FISCAL YEAR | 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 |

| General Obligation Ltd Tax | | | |
|--|------------------|---|--------------|
| Park Bonds Series 2020 | | Maturity Date: December 15, 2033 | |
| Estimated Principle Outstanding at 12/31/2024 \$4,885,000 | | | |
| FISCAL YEAR | 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 |

| General Obligation Ltd Tax | | | |
|---|------------------|-------------------------------------|--------------|
| Debt Certificate 2021 | | Maturity Date: June 15, 2041 | |
| Estimated Principle Outstanding at 12/31/2024 \$16,087,000 | | | |
| FISCAL YEAR | 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 |

General Obligation Ltd Tax**Park Bond Series 2024****Maturity Date: December 15, 2039****Estimated Principle Outstanding at 12/31/2024 \$6,445,000**

| FISCAL YEAR | PRINCIPAL | INTEREST | TOTAL |
|-------------|-----------|----------|-----------|
| 2025 | 300,000 | 516,335 | 816,335 |
| 2026 | 515,000 | 337,413 | 852,413 |
| 2027 | 650,000 | 306,513 | 956,513 |
| 2028 | 745,000 | 267,513 | 1,012,513 |
| 2029 | | 222,812 | 222,812 |
| 2030 | | 222,812 | 222,812 |
| 2031 | | 222,812 | 222,812 |
| 2032 | | 222,812 | 222,812 |
| 2033 | | 222,812 | 222,812 |
| 2034 | 615,000 | 222,813 | 837,813 |
| 2035 | 655,000 | 185,913 | 840,913 |
| 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 |

TAX FUNDING

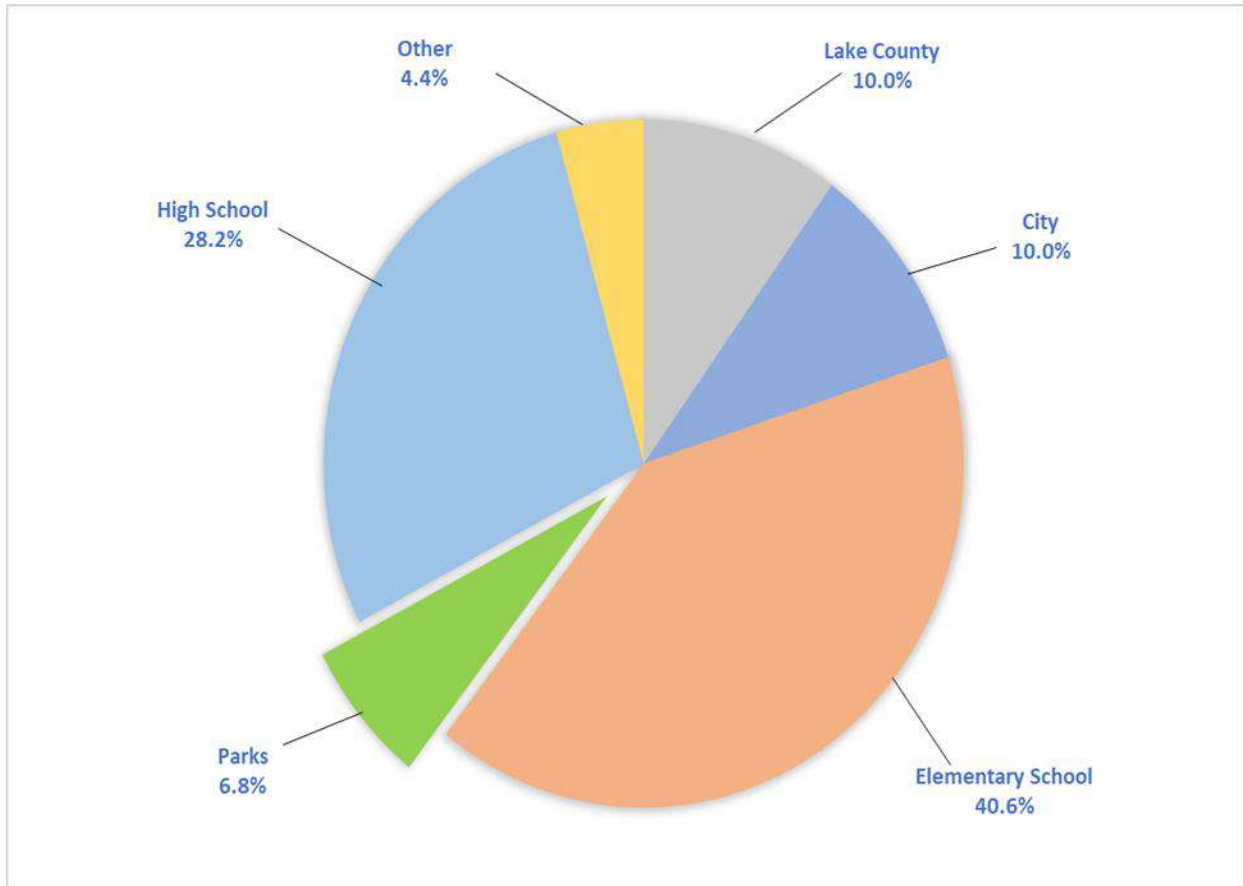
The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 18, 2024. The District is subject to two sets of tax limits: rate limits on the maximum rates that can be levied for a particular purpose or fund and tax caps, which limit the aggregate increase in the levy to the lesser of 5% or the Consumer Price Index (CPI), excluding new construction.

Staff budgets conservatively for property tax revenue, but levies to include growth, which is not available until the following spring. Failure to levy for growth may deny the District that revenue forever. Invariably, budgeting property tax revenue at the levy amount will create a shortfall. For 2025, the budget was created using the 2024 extension multiplied by the 103.4% CPI for the general and operating funds. 98% of that amount was then used to budget, thus allowing for appeals during the year.

Following is a 10-year history of the Park District's (EAV), levy extension, and tax rates. Rate information for budget year 2025, tax year 2024 is not included. The District will receive final levy information during the spring of 2025. The District's property tax collection rate has averaged more than 99% over the past 10 years (see 2023 Annual Consolidated Financial Report for more detail).

For 2025, the budgeted property tax revenue is \$15,893,874. Exclusive of the debt levy (Truth in Taxation), the total budgeted levy for 2025 is \$14,024,701.

Your Tax Bill



PROPERTY TAX RATE, EAV AND EXTENSION

| <u>LEVY YEAR</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| EAV | 2,206,882,564 | 2,344,268,130 | 2,440,264,291 | 2,436,195,918 | 2,383,453,383 |
| LEVY EXTENSION | 11,482,476 | 12,395,646 | 12,715,144 | 13,059,569 | 13,338,973 |
| CORPORATE | 0.2628 | 0.2114 | 0.2001 | 0.2225 | 0.2327 |
| SPECIAL RECREATION | 0.0400 | 0.0400 | 0.0386 | 0.0395 | 0.0400 |
| RECREATION | 0.1835 | 0.2134 | 0.2197 | 0.2103 | 0.2200 |
| BONDS AND INTEREST | 0.0340 | 0.0640 | 0.0627 | 0.0630 | 0.0670 |
| Total Rate | 0.5203 | 0.5288 | 0.5211 | 0.5352 | 0.5596 |

| <u>LEVY YEAR</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| EAV | 2,330,593,645 | 2,329,605,987 | 2,446,655,551 | 2,611,643,169 | 2,916,446,681 |
| LEVY EXTENSION | 13,338,850 | 14,169,409 | 14,824,808 | 15,562,599 | |
| CORPORATE | 0.2452 | 0.2511 | 0.2548 | 0.2488 | |
| SPECIAL RECREATION | 0.0253 | 0.0400 | 0.0400 | 0.0400 | |
| RECREATION | 0.2318 | 0.2374 | 0.2419 | 0.2372 | |
| BONDS AND INTEREST | 0.0700 | 0.0709 | 0.0693 | 0.0652 | |
| Total Rate | 0.5723 | 0.5995 | 0.6060 | 0.5959 | |

CAPITAL ANALYSIS

Expenditures for 2025 are detailed in Appendix A and are accounted for in the Capital Fund. The Capital Plan (CP) summarizes districtwide replacement needs for 2025 and the next four years prioritized by Tier. As the first step of the budget process, planning and facility staff review the requirements of all facilities and parks, creating and updating repair and replacement schedules. For informational purposes, Appendix B provides a summarized schedule of replacement items for 2025 and the next four years.

The 2025 Budget includes the following GreenPrint 2024 initiative in the Capital Fund:

New Recreation Facility at West Ridge Park to Address the Aging West Ridge Center

In 2021, staff began the planning process to evaluate needs for a future Multi-Purpose Recreation and Administrative Building due to the aging West Ridge Center, which has considerable needed infrastructure improvements. While the focus has shifted from a Multi-Purpose Recreation and Administrative Building to a Recreation Facility, the District continues to be on track to complete this project in 2026 and has \$9,485,000 budgeted in 2025 for the project.

2025 BUDGET ANALYSIS

Budget Overview

The 2025 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2024 budget
- Detailed review by Function

Overall, the 2025 Budget represents a deficit after capital improvements of \$14,026,056.

- Net Operations \$3.2 million
- Operating Revenue \$28 million
- Operating Expenditures \$24.7 million
- Debt Extension \$1.9 million
- Debt Retirement \$3.6 million
- Capital Improvements \$18.4 million
- Inter Fund Transfers \$4.3 million

Budget Highlights

For 2025, the budget has been prepared while incorporating District values. Striving to always be extraordinary, welcoming, and caring, we have incorporated opportunities to ensure equity and inclusion, along with fiscal responsibility, in delivering services through our programs and at our facilities. We have a Grant-in-Aid budget of \$150,000, addressing financial barriers for residents, while still incorporating cost recovery strategies and seeking alternative revenue sources such as grants and donations. The Champion's Gala will be scheduled again for 2025 and usually generates tens of thousands of dollars that the Parks Foundation of Highland Park donates toward grant-in-aid and other various District capital improvement campaigns. Investment income far exceeded the budget again in 2024, as interest rates did not start to fall until late summer. Additionally, staff have started laddering investments to make the most of high interest rates, while always being liquid enough to meet financial obligations.

The Parks Foundation had an excellent 2024 and received a \$2,000,000 donation toward the construction of a new pickleball and padel dome. Subsequently, another donation of \$250,000 was made for the dome. Then, \$150,000 of court sponsorships for the dome were garnered, with additional sponsorships anticipated. The Dome is expected to open in 2025. Funds for the Jeff Fox turf field were also raised by the Foundation culminating in a \$491,000 donation toward the project. Finally, SMILE donations to the District exceeded \$17,000.

Tackle football and cheer were two unbudgeted surprises in 2024. The popularity of both programs has been enormous and are budgeted for in 2025. The Recreation Center hopes to continue to grow with a new parking lot installed in late 2024, new equipment and refurbished areas of the locker rooms. The 2025 revenue budget was increased by almost 23% over the 2024 budget. Sunset Valley and Deer Creek had exceptional patronage during 2024. While the District hopes the trend will continue into 2025, the budget is not at projected figures. Changes at the Golf Learning Center occurred in 2024 after a Request for Proposal was issued for the site in 2023. The Golf Practice submitted a proposal to teach golf camp, programs, and private lessons at the site. The agreement has been beneficial for both parties. However, at the site, the Dome has been removed to make way for the new dome. As such, private indoor lessons during the winter months at the Dome will cease and this reduced revenue is reflected in the 2025 budget. With the new Dome opening in mid-2025, revenues and expenses have been included in the budget.

Full-time staffing levels at the District are back to budgeted pre-pandemic levels. Staff turnover and vacancies, particularly with parks positions and part-time support positions, caused a projected \$450,000 savings in salaries in 2024. Mission Critical part-time and seasonal staff positions such as lifeguards and camp counselors were fully staffed,

enabling the District to open all pools and beaches for the entire season and provide all camp offerings that were planned. The District expects to see further future growth in staffing levels to support the new pickle and padel facility, as well as larger programming with the new gymnastics facility being built within the new recreation center at West Ridge.

Inflation began to stabilize in 2023 after two years of a tax cap at 5%. CPI for 2023 ended at 3.4%. Unfortunately, the District is still seeing some costs increasing at greater rates than the CPI. Minimum wages will increase again in 2025 (6.67%) and higher salaries are still being demanded for some U.S. workforce positions due to labor shortages. Construction costs continue to increase, as do materials and supplies (14.3%). Health insurance rates are increasing by 6.9%. These increases have been included in the budget and will be offset with increases in fees and levying the full 3.4% allowed.

Table #1**PROPOSED 2025 BUDGET BY FUND**

| | General | Recreation | Special | Debt | Capital | Total |
|--|-------------------|-------------------|------------------|-------------------|--------------------|--------------------|
| Revenue | | | | | | |
| TAX | 6,723,154 | 6,277,782 | 1,023,764 | 1,869,173 | - | 15,893,874 |
| PROGRAMS | - | 4,287,674 | - | - | - | 4,287,674 |
| CAMPS | - | 2,025,231 | - | - | - | 2,025,231 |
| LESSONS | - | 528,487 | - | - | - | 528,487 |
| SPECIAL EVENTS | - | 111,550 | - | - | - | 111,550 |
| FEES & CHARGES | 45,696 | 2,950,797 | - | - | - | 2,996,493 |
| MEMBERSHIPS | - | 1,722,428 | - | - | - | 1,722,428 |
| RENTALS | 11,800 | 1,693,594 | - | - | - | 1,705,394 |
| MERCHANDISING | 304 | 182,866 | - | - | - | 183,170 |
| INTEREST INCOME | 65,000 | 150,000 | - | - | - | 215,000 |
| MISCELLANEOUS INCOME (donations, sponsorships, grants) | 54,701 | 60,875 | - | - | 2,403,407 | 2,518,983 |
| OTHER INCOME | - | 65,534 | - | - | 478,389 | 543,923 |
| Revenue Total | 6,900,655 | 20,056,818 | 1,023,764 | 1,869,173 | 2,881,796 | 32,732,206 |
| Expenditures | | | | | | |
| PROGRAMS | - | 2,144,699 | - | - | - | 2,144,699 |
| CAMPS | - | 1,124,997 | - | - | - | 1,124,997 |
| LESSONS | - | 271,179 | - | - | - | 271,179 |
| SPECIAL EVENTS | - | 166,606 | - | - | - | 166,606 |
| MEMBERSHIPS | - | 201,927 | - | - | - | 201,927 |
| SALARIES & WAGES | 3,681,442 | 7,277,377 | - | - | - | 10,958,819 |
| CONTRACTUAL SERVICES | 1,382,993 | 1,515,585 | 447,221 | - | 190,000 | 3,535,798 |
| INSURANCE | 1,355,463 | 1,638,450 | - | - | - | 2,993,913 |
| MATERIALS & SUPPLIES | 299,554 | 452,066 | - | - | - | 751,619 |
| MAIN. & LANDSCAPE | 119,849 | 484,372 | - | - | - | 604,221 |
| UTILITIES | 128,958 | 905,288 | - | - | - | 1,034,246 |
| PENSION CONTRIBUTIONS | 322,348 | 620,480 | - | - | - | 942,828 |
| COST OF GOODS SOLD | - | 111,325 | - | - | - | 111,325 |
| DEBT RETIREMENT | - | - | - | 3,583,485 | - | 3,583,485 |
| CAPITAL OUTLAY | - | 83,300 | - | - | 18,249,299 | 18,332,599 |
| Expenditure Total | 7,290,606 | 16,997,651 | 447,221 | 3,583,485 | 18,439,299 | 46,758,262 |
| | -389,951 | 3,059,167 | 576,543 | -1,714,312 | -15,557,503 | -14,026,056 |
| Other Financing | | | | | | |
| TRANSFER IN FOR BOND PAYMENT | | | | 1,676,050 | | 1,676,050 |
| TRANSFER IN FOR CAPITAL FUND | | | | | 2,600,000 | 2,600,000 |
| TRANSFER OUT FOR BOND PAYMENT | -622,920 | -1,053,130 | | | | -1,676,050 |
| TRANSFER OUT FOR CAPITAL FUND | | -2,000,000 | -600,000 | | | -2,600,000 |
| NET SURPLUS (DEFICIT) | -1,012,871 | 6,037 | -23,457 | -38,262 | -12,957,503 | -14,026,056 |

Table #1: Funds are identified as Major and Non-Major, in accordance with the classification presented in the District's audited financial statements or Annual Comprehensive Financial Report. Major Funds include General, Recreation, Capital Projects, and Debt Service. The only Non-Major fund is the Special Recreation Fund. It is important to note that all funds benefit from the property tax extension, except for the Capital Fund. The Capital Fund is largely supported by transfers from the General, Recreation and Special Recreation Funds. It is also supported by grants, donations and interest income.

Table #2 Fund Balance Projection as of December 31, 2025

| | General | Recreation | Special Recreation | Debt Service | Capital Projects | Total |
|--|------------------|------------------|-----------------------|--------------|---------------------|-------------------|
| Estimated Fund Balance 1/1/2025 | 4,367,430 | 9,708,695 | 315,355 | 42,389 | 19,974,948 | 34,408,817 |
| REVENUES | 6,900,655 | 20,056,818 | 1,023,764 | 1,869,173 | 2,881,796 | 32,732,206 |
| EXPENDITURES | 7,290,606 | 16,997,651 | 447,221 | 3,583,485 | 18,439,299 | 46,758,262 |
| TRANSFER FOR DEBT | -622,920 | -1,053,130 | 0 | 1,676,050 | 0 | 0 |
| TRANSFER FOR CAPITAL | 0 | -2,000,000 | -600,000 | 0 | 2,600,000 | 0 |
| Estimated Fund Balance 12/31/2025 | 3,354,559 | 9,714,732 | 291,898 | 4,127 | 7,017,445 | 20,382,761 |
| Fund Balance Policy % of Expenditures | 1,822,651 46% | 4,249,413 57% | 67,083 65% | | | |

Table #2: Figures presented above include the District’s estimated beginning fund balance as of January 1, 2025, the start of the budget period. This balance is combined with proposed revenues, expenditures, and transfers, estimating the ending fund balance for the period ending December 31, 2025. Projected Fund Balance on December 31, 2025 is calculated by taking the projection for the general ledger balance on December 31, 2024 and adjusting it by that fund’s projected activity, which is shown in tables 4 and 5, respectively. This adjustment provides the projected December 31, 2025 fund balance. The 2024 fund balance is then adjusted by the 2025 budget activity and added or subtracted from the December 31, 2024 fund balance.

The Park District’s philosophy is to maintain a principal operating fund balance equal to approximately 3 months (25%) of annual expenditures for the General and Recreation Funds, as a minimum. For the Special Recreation Fund, the principal operating fund balance is 15%, as a minimum. Any excess fund balance can be transferred, by Board Resolution, to the Capital Projects Fund. The figures presented at the bottom of the table represent the estimated fund balances for each fund based upon the projections and budgets for 2024 and 2025, respectively. A fund balance percentage represents the number of days cash on hand. For example, a 25% reserve would mean roughly 90 days of cash is on hand to pay for operating expenses assuming no revenue coming in.

| FUND BALANCE HISTORY | | | |
|-----------------------|---------------------------|---------------------------|---------------------------|
| | GENERAL FUND | RECREATION FUND | SPECIAL RECREATION FUND |
| | FUND BALANCE % ON HAND | FUND BALANCE % ON HAND | FUND BALANCE % ON HAND |
| ACTUAL 2016 | 59% | 28% | 112% |
| ACTUAL 2017 | 59% | 31% | 80% |
| ACTUAL 2018 | 45% | 40% | 56% |
| ACTUAL 2019 | 63% | 41% | 57% |
| ACTUAL 2020 | 94% | 55% | 231% |
| ACTUAL 2021 | 114% | 62% | 40% |
| ACTUAL 2022 | 87% | 55% | 90% |
| ACTUAL 2023 | 60% | 62% | 78% |
| BUDGET 2024 | 37% | 46% | 57% |
| PROJECTED 2024 | 65% | 64% | 72% |
| BUDGET 2025 | 46% | 57% | 65% |

Table #3: The 2025 budget information will be reviewed on a district-wide basis by revenues and expenditures, then in more detail based on Functional Activity, as defined above.

Table #3 DISTRICT WIDE BUDGET COMPARISON (No Capital)

| | 2024 Budget | 2024 Projected | 2025 Budget | Increase/ (Decrease) | % Change |
|---|------------------------|---------------------------|------------------------|---------------------------------|---------------------|
| Revenue | | | | | |
| 100 - PROGRAMS | 3,634,652 | 4,124,300 | 4,287,674 | 653,022 | 17.97% |
| 110 - CAMPS | 1,929,008 | 1,847,240 | 2,025,231 | 96,223 | 4.99% |
| 120 - LESSONS | 551,807 | 519,548 | 528,487 | -23,320 | -4.23% |
| 130 - SPECIAL EVENTS | 125,558 | 95,633 | 111,550 | -14,008 | -11.16% |
| 410 - TAX | 15,186,446 | 15,408,467 | 15,893,874 | 707,427 | 4.66% |
| 420 - FEES & CHARGES | 2,739,057 | 3,395,490 | 2,996,493 | 257,436 | 9.40% |
| 440 - MEMBERSHIPS | 1,363,871 | 1,573,234 | 1,722,428 | 358,557 | 26.29% |
| 450 - RENTALS | 1,559,664 | 1,684,379 | 1,705,394 | 145,730 | 9.34% |
| 460 - MERCHANDISING | 134,648 | 175,555 | 183,170 | 48,522 | 36.04% |
| 470 - INTEREST INCOME | 215,000 | 872,341 | 215,000 | 0 | 0.00% |
| 480 - MISCELLANEOUS INCOME | 137,406 | 232,091 | 115,576 | -21,830 | -15.89% |
| 510 - OTHER INCOME | 55,917 | 67,678 | 65,534 | 9,618 | 17.20% |
| Total Revenue: | 27,633,034 | 29,995,956 | 29,850,410 | 2,217,376 | 8.02% |
| Expense | | | | | |
| 100 - PROGRAMS | 1,883,735 | 2,019,761 | 2,144,699 | 260,964 | 13.85% |
| 110 - CAMPS | 992,596 | 1,054,142 | 1,124,997 | 132,401 | 13.34% |
| 120 - LESSONS | 265,148 | 268,930 | 271,179 | 6,031 | 2.27% |
| 130 - SPECIAL EVENTS | 169,711 | 147,897 | 166,606 | -3,105 | -1.83% |
| 440 - MEMBERSHIPS | 162,871 | 141,388 | 201,927 | 39,056 | 23.98% |
| 610 - SALARIES & WAGES | 10,322,858 | 9,817,238 | 10,958,819 | 635,961 | 6.16% |
| 620 - CONTRACTUAL SERVICES | 3,059,560 | 2,938,375 | 3,345,798 | 286,238 | 9.36% |
| 630 - INSURANCE | 2,456,943 | 2,467,431 | 2,993,913 | 536,970 | 21.86% |
| 640 - MATERIALS & SUPPLIES | 684,435 | 697,131 | 751,619 | 67,184 | 9.82% |
| 650 - MAINTENANCE & LANDSCAPING CONTRACTS | 559,943 | 616,556 | 604,221 | 44,278 | 7.91% |
| 660 - UTILITIES | 1,108,259 | 1,014,856 | 1,034,246 | -74,013 | -6.68% |
| 670 - PENSION CONTRIBUTIONS | 862,449 | 826,750 | 942,828 | 80,379 | 9.32% |
| 680 - COST OF GOODS SOLD | 65,620 | 102,173 | 111,325 | 45,705 | 69.65% |
| 710 - DEBT RETIREMENT | 3,362,600 | 3,362,525 | 3,583,485 | 220,885 | 6.57% |
| 720 - CAPITAL OUTLAY | 63,800 | 90,355 | 83,300 | 19,500 | 30.56% |
| Total Expense: | 26,020,528 | 25,565,508 | 28,318,963 | 2,298,434 | 8.83% |
| Net Surplus (Deficit) | 1,612,505 | 4,430,448 | 1,531,447 | -81,058 | -5.03% |
| Transfers | | | | | |
| TRANSFER IN | 1,674,800 | 1,674,800 | 1,676,050 | 1,250 | 0.07% |
| TRANSFER OUT | -5,274,800 | -4,222,420 | -4,276,050 | -998,750 | -18.93% |
| Net Surplus (Deficit) | -1,987,495 | 1,882,828 | -1,068,553 | 918,942 | 46.24% |

Table #4

CONSOLIDATED REVENUE ANALYSIS (No Bonds/No Capital)

| | 2024 | | 2024 | | 2025 | | 2025 Budget | % |
|-----------------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|------------------|--------------|
| | Total Budget | | Projected | | Total Budget | | vs 2024 Budget | Change |
| Revenue | | | | | | | | |
| TAX | 15,186,446 | 54.96% | 15,408,467 | 51.37% | 15,893,874 | 53.25% | 707,427 | 4.66% |
| PROGRAMS | 3,634,652 | 13.15% | 4,124,300 | 13.75% | 4,287,674 | 14.36% | 653,022 | 17.97% |
| CAMPS | 1,929,008 | 6.98% | 1,847,240 | 6.16% | 2,025,231 | 6.78% | 96,223 | 4.99% |
| LESSONS | 551,807 | 2.00% | 519,548 | 1.73% | 528,487 | 1.77% | -23,320 | -4.23% |
| SPECIAL EVENTS | 125,558 | 0.45% | 95,633 | 0.32% | 111,550 | 0.37% | -14,008 | -11.16% |
| FEES & CHARGES | 2,739,057 | 9.91% | 3,395,490 | 11.32% | 2,996,493 | 10.04% | 257,436 | 9.40% |
| MEMBERSHIPS | 1,363,871 | 4.94% | 1,573,234 | 5.24% | 1,722,428 | 5.77% | 358,557 | 26.29% |
| RENTALS | 1,559,664 | 5.64% | 1,684,379 | 5.62% | 1,705,394 | 5.71% | 145,730 | 9.34% |
| MERCHANDISING | 134,648 | 0.49% | 175,555 | 0.59% | 183,170 | 0.61% | 48,522 | 36.04% |
| INTEREST INCOME | 215,000 | 0.78% | 872,341 | 2.91% | 215,000 | 0.72% | 0 | 0.00% |
| MISCELLANEOUS INCOME | 137,406 | 0.50% | 232,091 | 0.77% | 115,576 | 0.39% | -21,830 | -15.89% |
| OTHER INCOME | 55,917 | 0.20% | 67,678 | 0.23% | 65,534 | 0.22% | 9,618 | 17.20% |
| Revenue Total: | 27,633,034 | 100.00% | 29,995,956 | 100.00% | 29,850,410 | 100.00% | 2,217,376 | 8.02% |

- Special Events – Projected revenue is less than budget due to reduced Independence Day revenue resulting from a late decision to decrease the selling price of wristbands. Furthermore, two events were canceled due to low enrollment (Trailside Tastings and Catch a Character). As projected special event income is not expected to make budget for 2024 the budget was decreased for 2025.
- Merchandising – With the increased foot traffic at Sunset Valley over the past two years, merchandising income has increased and is budgeted to increase for 2025 over the 2024 budget.
- Interest Income – Interest projections far exceeded budget due to the Federal Reserve hinting at reducing interest rates starting in 2024. However, the reduction in interest rates did not happen until late 2024, thus causing interest income to exceed budget. As rates have started to fall, interest income was budgeted flat for 2025. Based upon monthly fund balances, interest income is allocated between the General, Recreation and Capital Funds.
- Memberships – This budgeted revenue is anticipated to increase over 26% from the 2024 budget and will be greater than 2024 projections. The largest budgeted increase for memberships is at the Recreation Center, as it continues to rebound from the Pandemic. On June 5, fitness and group exercise memberships are being increased by \$2 per month, which is included in the budget. This represents almost \$260,000 of the budget increase. Another \$89,000 of the increase is for memberships at the new dome. The water park and Deer Creek also anticipate more memberships in 2025.
- Programs – Income is expected to increase by almost 18%. Programming did much better than budget in 2024 and it is expected that programs will exceed 2024 results in 2025. The largest budget increases are in adult pickleball at \$241,000, gymnastics at \$65,000 and youth pickleball at \$56,000. Programs will also have increased fees for participation.

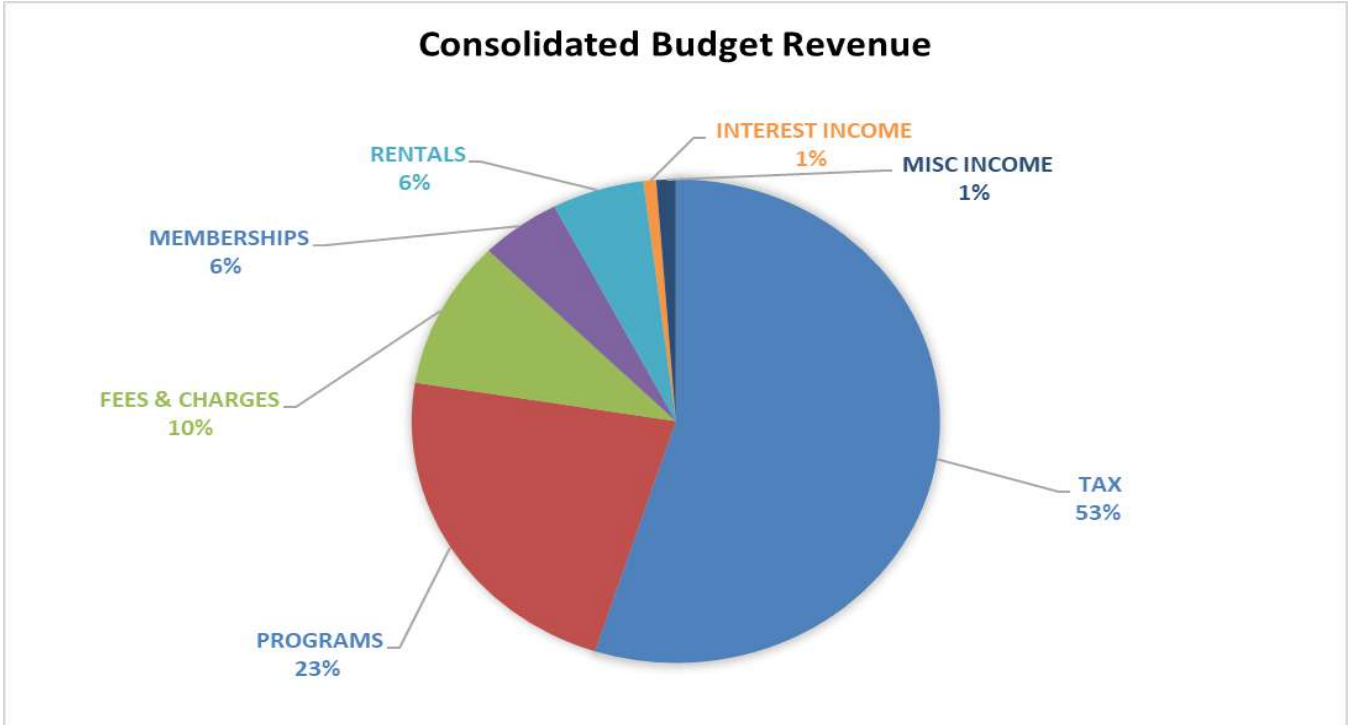


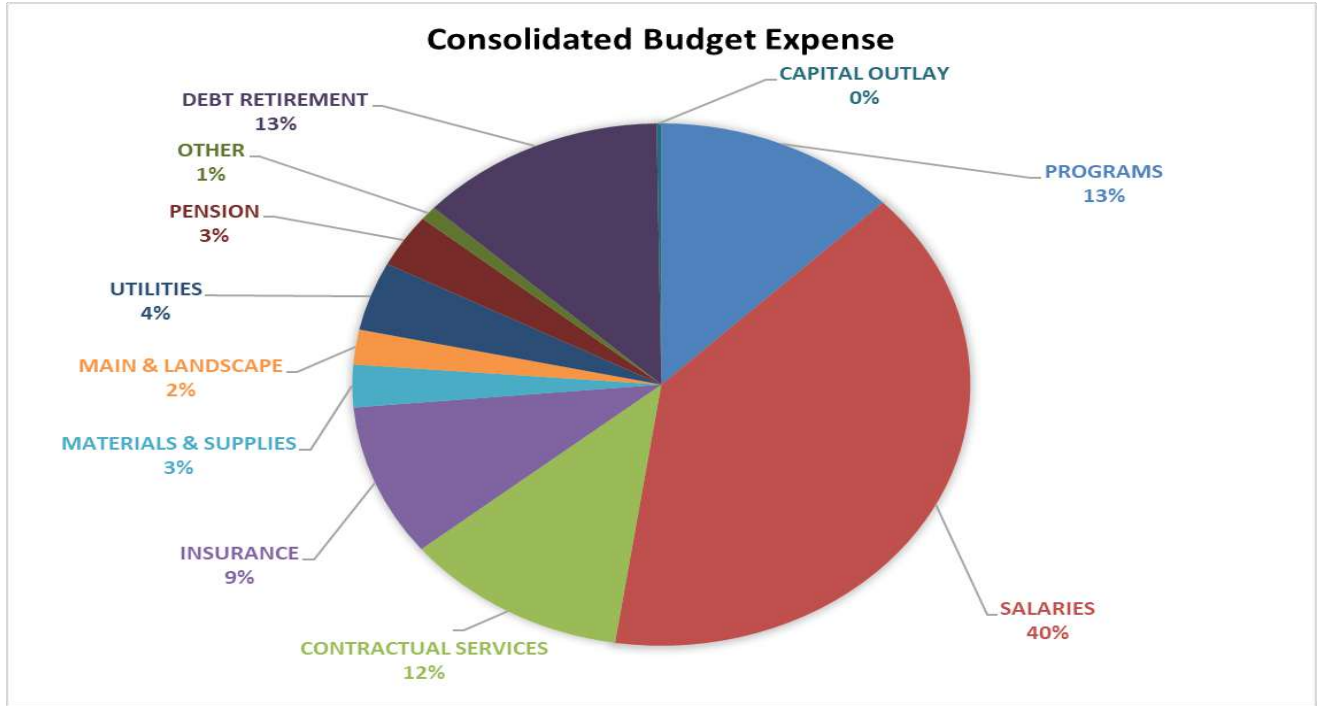
Table #5 CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

| Expense | 2024 | | 2024 | | 2025 | | 2025 Budget vs 2024 Budget | % Change |
|-------------------------------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|----------------------------|--------------|
| | Total Budget | | Projected | | Total Budget | | | |
| PROGRAMS | 1,883,735 | 7.24% | 2,019,761 | 7.90% | 2,144,699 | 7.57% | 260,964 | 13.85% |
| CAMPS | 992,596 | 3.81% | 1,054,142 | 4.12% | 1,124,997 | 3.97% | 132,401 | 13.34% |
| LESSONS | 265,148 | 1.02% | 268,930 | 1.05% | 271,179 | 0.96% | 6,031 | 2.27% |
| SPECIAL EVENTS | 169,711 | 0.65% | 147,897 | 0.58% | 166,606 | 0.59% | -3,105 | -1.83% |
| MEMBERSHIPS | 162,871 | 0.63% | 141,388 | 0.55% | 201,927 | 0.71% | 39,056 | 23.98% |
| SALARIES & WAGES | 10,322,858 | 39.67% | 9,817,238 | 38.40% | 10,958,819 | 38.70% | 635,961 | 6.16% |
| CONTRACTUAL SERVICES | 3,059,560 | 11.76% | 2,938,375 | 11.49% | 3,345,798 | 11.81% | 286,238 | 9.36% |
| INSURANCE | 2,456,943 | 9.44% | 2,467,431 | 9.65% | 2,993,913 | 10.57% | 536,970 | 21.86% |
| MATERIALS & SUPPLIES | 684,435 | 2.63% | 697,131 | 2.73% | 751,619 | 2.65% | 67,184 | 9.82% |
| MAINTENANCE & LANDSCAPING CONTRACTS | 559,943 | 2.15% | 616,556 | 2.41% | 604,221 | 2.13% | 44,278 | 7.91% |
| UTILITIES | 1,108,259 | 4.26% | 1,014,856 | 3.97% | 1,034,246 | 3.65% | -74,013 | -6.68% |
| PENSION CONTRIBUTIONS | 862,449 | 3.31% | 826,750 | 3.23% | 942,828 | 3.33% | 80,379 | 9.32% |
| COST OF GOODS SOLD | 65,620 | 0.25% | 102,173 | 0.40% | 111,325 | 0.39% | 45,705 | 69.65% |
| DEBT RETIREMENT | 3,362,600 | 12.92% | 3,362,525 | 13.15% | 3,583,485 | 12.65% | 220,885 | 6.57% |
| CAPITAL OUTLAY | 63,800 | 0.25% | 90,355 | 0.35% | 83,300 | 0.29% | 19,500 | 30.56% |
| Expense Total: | 26,020,528 | 100.00% | 25,565,508 | 100.00% | 28,318,963 | 100.00% | 2,298,434 | 8.83% |

- Programs - As program revenues are budgeted to increase by almost 18%, the associated costs of providing those programs are also increasing by almost 14%.
- Camps – The most significant increases are busing costs (6%), the \$1 per hour wage increase taking effect on January 1, 2025, which is a 7% increase over wages in 2024, and many camps are increasing from 7 to 8 weeks.
- Memberships – With the increase in memberships in budgeted revenue for 2025, there are budgeted increases in membership expenses shown in the 2025 budget.
- Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. In addition, \$157,422 of new expense is budgeted for new full-time positions budgeted to start at various times throughout the year. These positions are primarily to support the new pickleball and padel facility, the new gymnastics facility at West Ridge, an administrative position, and an athletics position. Additionally, districtwide property and casualty insurance is projected to increase 15%. Finally, there are 7

new part-time recreation IMRF positions including additional building coordinators at Centennial, and a fitness coordinator at the Recreation Center.

- Cost of Goods Sold - Cost of Goods Sold budget has increased due to the increase in the Merchandising budget with the increased foot traffic at Sunset Valley.
- Capital outlay - Line-item budget was increased due to Sunset Valley budgeting to buy items during 2025. Historically, the golf course did not budget for capital outlay.



FUND TRANSFERS

2025 Budget includes the following transfers between funds:

- \$622,920 from the General Fund to Debt Service - for payment of Debt Certificate 2021
- \$1,053,130 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2021 (including \$118,750 from the Park Avenue Boating Facility Recreation Subfund)
- \$2,000,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$600,000 from the Special Recreation Fund to Capital - for the ADA portion of capital projects

ANALYSIS BY FUNCTION

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

Table # 6

BUDGET BY FUNCTION

| | Administration Function | Parks Function | Recreation Function | Total Function |
|-----------------|------------------------------------|---------------------------|--------------------------------|---------------------------|
| Revenues | 12,601,188 | 74,200 | 20,056,818 | 32,732,206 |
| Expenditures | 26,014,881 | 3,745,730 | 16,997,651 | 46,758,262 |
| Surplus/Deficit | -13,413,694 | -3,671,530 | 3,059,167 | -14,026,056 |

ADMINISTRATION FUNCTION

GENERAL RESPONSIBILITIES

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

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

The administration develops, recommends, and implements policies and procedures. During 2019, a Department Head committee reviewed and updated both Park District of Highland Park’s Policy Manual and Personnel Manuals. The Board of Commissioners approved both documents which created an operational framework for 2019 and beyond. Currently, both manuals are under review again. New adoptions are anticipated for 2025.

The Administration department is also responsible for preparing the District for all facets of the Distinguished Accreditation process. The District was reaccredited by the Illinois Association of Park Districts in 2020. Staff are preparing to undertake the reaccreditation process again in 2025 with reaccreditation anticipated in 2026.

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

PLANNING, PROJECTS, AND INFORMATION TECHNOLOGY

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

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

FINANCE

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

HUMAN RESOURCES (HR) AND RISK MANAGEMENT

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

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

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

MARKETING AND COMMUNICATIONS DEPARTMENT

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

maintaining District brand standards. The department is also the key liaison to secure large donations for special capital projects.

SPECIAL RECREATION

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

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

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

Table #7

ADMINISTRATION FUNCTION

| | 2024 Budget | 2024 Projected | 2025 Budget | | Increase / (Decrease) | % Change |
|--|-------------------|-------------------|--------------------|----------------|--------------------------|----------------|
| Revenue | | | | | | |
| TAX | 9,153,227 | 9,337,110 | 9,616,091 | 76.31% | 462,864 | 5.06% |
| INTEREST INCOME | 115,000 | 310,000 | 65,000 | 0.52% | -50,000 | -43.48% |
| MISCELLANEOUS INCOME (donations, sponsorships, grants) | 962,828 | 3,233,736 | 2,429,908 | 19.28% | 1,467,080 | 152.37% |
| OTHER INCOME | 0 | 1,328,376 | 490,189 | 3.89% | 490,189 | 100.00% |
| BOND/DEBT PROCEEDS | 5,500,000 | 6,445,000 | 0 | 0.00% | -5,500,000 | -100.00% |
| Total Revenue: | 15,731,055 | 20,654,222 | 12,601,188 | 100.00% | -3,129,867 | -19.90% |
| Expense | | | | | | |
| SALARIES & WAGES | 1,703,913 | 1,582,422 | 1,718,582 | 6.61% | 14,668 | 0.86% |
| CONTRACTUAL SERVICES | 2,958,614 | 3,891,331 | 1,403,126 | 5.39% | -1,555,488 | -52.57% |
| INSURANCE | 730,336 | 740,579 | 813,254 | 3.13% | 82,919 | 11.35% |
| MATERIALS & SUPPLIES | 49,430 | 60,163 | 49,932 | 0.19% | 502 | 1.02% |
| MAINTENANCE CONTRACTS | 8,903 | 8,952 | 13,803 | 0.05% | 4,900 | 55.04% |
| UTILITIES | 59,001 | 46,682 | 33,401 | 0.13% | -25,599 | -43.39% |
| PENSION CONTRIBUTIONS | 144,874 | 134,451 | 149,998 | 0.58% | 5,124 | 3.54% |
| DEBT RETIREMENT | 3,362,600 | 3,362,525 | 3,583,485 | 13.77% | 220,885 | 6.57% |
| CAPITAL OUTLAY | 10,056,221 | 11,919,801 | 18,249,299 | 70.15% | 8,193,078 | 81.47% |
| Total Expense: | 19,073,892 | 21,746,906 | 26,014,881 | 100.00% | 6,940,989 | 36.39% |
| Transfers | | | | | | |
| TRANSFER IN | 5,274,800 | 5,274,800 | 4,276,050 | | -998,750 | -18.93% |
| TRANSFER OUT | -1,222,420 | -1,222,420 | -1,222,920 | | -500 | -0.04% |
| Net Surplus (Deficit) | 709,543 | 2,959,696 | -10,360,563 | | -11,070,106 | -1560% |

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

- Interest Income – With interest rates exceeding 5% for roughly the first six months of 2024 and the Federal Reserve not lowering the rates as early as anticipated, greater interest income than budget was realized. The feds have suggested lesser rates going forward and capital cash balances are being reduced with large projects like the dome and the new recreation center at West Ridge Park being constructed, thus resulting in a reduction in budget for 2025. Based upon monthly fund balances, interest income is allocated between the General, Recreation and Capital Funds.
- Miscellaneous Income – The large projected surplus is due to the unbudgeted \$2,250,000 in Dome donations. The increase in budget for 2025 is due to additional anticipated Dome donations and sponsorships of \$725,000, a \$250,000 grant for Heller, a \$329,000 grant for Lincoln Park, and an \$824,000 grant for the new recreation center at West Ridge Park.
- Other Income – This increase is due to budgeting occurring for items not previously budgeted for including: a \$71,000 receivable for a park renaming donation; \$135,000 due as a reimbursement for the Recreation Center parking lot construction project; \$47,000 due from the Sunset Valley restaurant vendor for capital improvements made to the restaurant; Sunset Woods Park reimbursement from a grant.
- Bond Proceeds – The decrease is due to no debt being issued in 2025 versus the budgeted \$5,500,000 bond issuance in 2024.
- Contractual Services – The budget was decreased, largely due to the budgeted professional fees for the new West Ridge Center in 2024 not existing in 2025.
- Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. Additionally, districtwide property and casualty insurance is projected to increase 15%.
- Utilities – The 2025 budget is less than the 2024 budget and projection for cable/internet as the District made several changes with its phone system and network in late 2024 which allowed for the transition from more expensive dedicated fiber internet connections to lower cost Comcast Coax Business Internet connections at most locations.
- Capital Outlay – The capital spend will increase significantly in 2025 due to several large projects: \$1.3M on the dome project; \$1M Lincoln Park project; \$10.5M on the West Ridge project. There are also several smaller projects. The complete capital plan is found in Appendix A.
- Transfers – Capital transfer in is decreased due to the \$1M reduction in transfer from the Recreation Fund in 2025 versus 2024.

PARKS FUNCTION

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

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

Table #8

PARKS FUNCTION

| | 2024 Budget | 2024 Projected | 2025 Budget | | Increase / (Decrease) | % Change |
|------------------------------|-------------------|-------------------|-------------------|---------|--------------------------|---------------|
| Revenue | | | | | | |
| FEES & CHARGES | 41,200 | 46,200 | 45,696 | 61.58% | 4,496 | 10.91% |
| MERCHANDISING | 264 | 282 | 304 | 0.41% | 40 | 15.15% |
| MISCELLANEOUS INCOME | 22,500 | 37,360 | 28,200 | 38.01% | 5,700 | 25.33% |
| Total Revenue: | 63,964 | 83,842 | 74,200 | 100.00% | 10,236 | 16.00% |
| Expense | | | | | | |
| SALARIES & WAGES | 1,824,904 | 1,765,721 | 1,962,860 | 52.40% | 137,956 | 7.56% |
| CONTRACTUAL SERVICES | 628,678 | 620,694 | 617,088 | 16.47% | -11,591 | -1.84% |
| INSURANCE | 386,003 | 425,455 | 542,208 | 14.48% | 156,205 | 40.47% |
| MATERIALS & SUPPLIES | 239,557 | 228,786 | 249,622 | 6.66% | 10,065 | 4.20% |
| MAINTENANCE CONTRACTS | 129,990 | 128,220 | 106,046 | 2.83% | -23,944 | -18.42% |
| UTILITIES | 102,487 | 109,549 | 95,557 | 2.55% | -6,930 | -6.76% |
| PENSION CONTRIBUTIONS | 151,303 | 150,336 | 172,350 | 4.60% | 21,046 | 13.91% |
| Total Expense: | 3,462,922 | 3,428,760 | 3,745,730 | 100.00% | 282,808 | 8.17% |
| Net Surplus (Deficit) | -3,398,958 | -3,344,918 | -3,671,530 | 100.00% | -272,572 | -8.02% |

Table #8: PARKS FUNCTION BUDGET HIGHLIGHTS

Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. Additionally, the Recreation Function is transferring an employee from Heller to Natural Areas, so the salary and all insurance will be assumed by 01-14. Finally, the increase is due to vacancies. Employees that terminated in 2024 would have been budgeted at their actual insurance cost in 2024. However, the District budgets all open positions utilizing maximum insurance costs for 2025. At the time of budget there were two open parks positions.

RECREATION FUNCTION

The Recreation Function provides the Park District of Highland Park residents with the opportunity to learn new skills, socialize, exercise, learn about and appreciate nature, and participate in recreation and leisure activities safely through quality programs, services, and special events at various Park District facilities and parks. The Recreation Function is tracked via the Recreation Fund which is a special revenue fund used to account for the proceeds of specific revenue sources (generally property taxes) legally restricted to expenditures for specified purposes.

The Recreation Function is responsible for registration, customer relations, facility operations, and programs and services at West Ridge Center, Heller Nature Center, Recreation Center of Highland Park, Centennial Ice Arena, Deer Creek Racquet Club, Sunset Valley Golf Club, Park Avenue Boating Facility, Rosewood Interpretive Center and Beach, Hidden Creek Aquapark, Highland Park Golf Learning Center, and, coming in 2025, Club Pickle and Padel.

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

Highlights for Recreation in 2025:

- 2025 opening of Club Pickle and Padel

- Introduction of Padel Racquet Sports
- Deer Creek will move all members into Plan2Play software to enhance member engagement and increase retention and ease of registration
- Athletics will utilize Plan2Play software for member communication and league scheduling
- New programming including tackle football and cheer
- Recreation fee structures increased by 3 – 5% in most areas to keep up with inflation affecting the costs to provide services and programming
- Themed events at Hidden Creek Aqua Park
- Themed Summer Pop up events
- Implementation of new weekly summer camp offerings
- Increased program opportunities for NSSRA participants
- Rebranding the Rec Center of Highland Park – Launch Park Fitness
- Replacing pool deck at RCHP
- Hosting IPRA Park Pursuit
- Offer Pilates Reformer small group classes at RCHP
- Heller Nature Center will offer unique equitable community events that will capture diverse communities and highlight nature-based program offerings
- Offer reservations for outdoor pickleball courts at Danny Cunniff
- Centennial Ice Arena will offer peer mentor programs to provide volunteer hours to local high school and college aged students
- Athletics team offering good sportsmanship training/positive alliance training to participants and parents of the athletics program
- Offer additional multi-sport female athletic clinics to promote sport diversity and encourage female participation
- Offer multi–district/community racquet sports league opportunities

The Recreation Function budgeted information is presented in three formats:

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

Table #9

RECREATION FUNCTION

| | 2024 Budget | 2024 Projected | 2025 Budget | | Increase / (Decrease) | % Change |
|------------------------------|------------------------|---------------------------|------------------------|----------------|----------------------------------|---------------------|
| Revenue | | | | | | |
| PROGRAMS | 3,634,652 | 4,124,300 | 4,287,674 | 21.38% | 653,022 | 17.97% |
| CAMPS | 1,929,008 | 1,847,240 | 2,025,231 | 10.10% | 96,223 | 4.99% |
| LESSONS | 551,807 | 519,548 | 528,487 | 2.63% | -23,320 | -4.23% |
| SPECIAL EVENTS | 125,558 | 95,633 | 111,550 | 0.56% | -14,008 | -11.16% |
| TAX | 6,033,220 | 6,071,356 | 6,277,782 | 31.30% | 244,563 | 4.05% |
| FEES & CHARGES | 2,697,857 | 3,349,290 | 2,950,797 | 14.71% | 252,940 | 9.38% |
| MEMBERSHIPS | 1,363,871 | 1,573,234 | 1,722,428 | 8.59% | 358,557 | 26.29% |
| RENTALS | 1,547,864 | 1,672,579 | 1,693,594 | 8.44% | 145,730 | 9.41% |
| MERCHANDISING | 134,384 | 175,274 | 182,866 | 0.91% | 48,482 | 36.08% |
| INTEREST INCOME | 150,000 | 642,341 | 150,000 | 0.75% | 0 | 0.00% |
| MISCELLANEOUS INCOME | 68,405 | 149,381 | 60,875 | 0.30% | -7,530 | -11.01% |
| OTHER INCOME | 55,917 | 67,678 | 65,534 | 0.33% | 9,618 | 17.20% |
| Total Revenue: | 18,292,542 | 20,287,855 | 20,056,818 | 100.00% | 1,764,276 | 9.64% |
| Expense | | | | | | |
| PROGRAMS | 1,883,735 | 2,019,761 | 2,144,699 | 12.62% | 260,964 | 13.85% |
| CAMPS | 992,596 | 1,054,142 | 1,124,997 | 6.62% | 132,401 | 13.34% |
| LESSONS | 265,148 | 268,930 | 271,179 | 1.60% | 6,031 | 2.27% |
| SPECIAL EVENTS | 169,711 | 147,897 | 166,606 | 0.98% | -3,105 | -1.83% |
| MEMBERSHIPS | 162,871 | 141,388 | 201,927 | 1.19% | 39,056 | 23.98% |
| SALARIES & WAGES | 6,794,040 | 6,469,095 | 7,277,377 | 42.81% | 483,337 | 7.11% |
| CONTRACTUAL SERVICES | 1,258,536 | 1,186,932 | 1,515,585 | 8.92% | 257,049 | 20.42% |
| INSURANCE | 1,340,604 | 1,301,397 | 1,638,450 | 9.64% | 297,846 | 22.22% |
| MATERIALS & SUPPLIES | 395,448 | 408,182 | 452,066 | 2.66% | 56,617 | 14.32% |
| MAINTENANCE CONTRACTS | 421,050 | 479,385 | 484,372 | 2.85% | 63,322 | 15.04% |
| UTILITIES | 946,772 | 858,625 | 905,288 | 5.33% | -41,484 | -4.38% |
| PENSION CONTRIBUTIONS | 566,272 | 541,963 | 620,480 | 3.65% | 54,208 | 9.57% |
| COST OF GOODS SOLD | 65,620 | 102,173 | 111,325 | 0.65% | 45,705 | 69.65% |
| CAPITAL OUTLAY | 63,800 | 73,234 | 83,300 | 0.49% | 19,500 | 30.56% |
| Total Expense: | 15,326,203 | 15,053,104 | 16,997,651 | 100.00% | 1,671,447 | 10.91% |
| | 2,966,339 | 5,234,750 | 3,059,167 | | 92,829 | 3.13% |
| Transfers | | | | | | |
| TRANSFER OUT - DEBT | -1,052,380 | -1,052,380 | -1,053,130 | | -750 | -0.07% |
| TRANSFER OUT - CAPITAL | -3,000,000 | -3,000,000 | -2,000,000 | | 1,000,000 | 33.33% |
| Net Surplus (Deficit) | -1,086,041 | 1,182,370 | 6,037 | | 1,092,079 | 100.56% |

Table #9: RECREATION FUNCTION BUDGET HIGHLIGHTS:

- Programs – Income is expected to increase by almost 18%. Programming did much better than budget in 2024 and it is expected that programs will exceed 2024 results in 2025. The largest budget increases are in adult pickleball at \$241,000, gymnastics at \$65,000 and youth pickleball at \$56,000. Programs will also have increased fees for participation.

- Special Events – Projected revenue is less than budget due to reduced Independence Day revenue resulting from a late decision to decrease the selling price of wristbands. Furthermore, two events were canceled due to low enrollment (Trailside Tastings and Catch a Character). As projected special event income is not expected to make budget for 2024 the budget was decreased for 2025.
- Memberships – This budgeted revenue is anticipated to increase over 26% from the 2024 budget and will be greater than 2024 projections. The largest budgeted increase for memberships is at the Recreation Center, as it continues to rebound from the Pandemic. On June 5, fitness and group exercise memberships are being increased by \$2 per month, which is included in the budget. This represents almost \$260,000 of the budget increase. Another \$89,000 of the increase is for memberships at the new dome. The water park and Deer Creek also anticipate more memberships in 2025.
- Merchandising – With the increased foot traffic at Sunset Valley over the past two years, merchandising income has increased and is budgeted to increase for 2025 over the 2024 budget.
- Interest Income – Interest projections far exceeded budget due to the Federal Reserve hinting at reducing interest rates starting in 2024. However, the reduction in interest rates did not happen until late 2024, thus causing interest income to exceed budget. As rates have started to fall, interest income was budgeted flat for 2025. Based upon monthly fund balances, interest income is allocated between the General, Recreation and Capital Funds.
- Programs - As program revenues are budgeted to increase by almost 18%, the associated costs of providing those programs are also increasing by almost 14%.
- Camps – The most significant increases are busing costs (6%), the \$1 per hour wage increase taking effect on January 1, 2025, which is a 7% increase over wages in 2024, and many camps are increasing from 7 to 8 weeks.
- Contractual Services – Increases in this line-item are largely due to the following: increasing bank charges and fees in conjunction with more revenue being collected via credit card transactions and the opening of a new facility, Club Pickle and Padel (\$89,000); promotional items to introduce the new Park Fitness facility name and logo (\$31,000); advertising and promotions for the new Club Pickle and Padel facility (\$56,000); additional promotions at Sunset Valley (\$15,000);
- Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. In addition, \$157,422 of new expense is budgeted for new full-time positions budgeted to start at various times throughout the year. These positions are primarily to support the new pickleball and padel facility, the new gymnastics facility at West Ridge, an administrative position, and an athletics position. Additionally, there are 7 new part-time recreation IMRF positions including additional building coordinators at Centennial, and a fitness coordinator at the Recreation Center.
- Material & Supplies – As this line item is projected to exceed budget in 2024, an increase is needed for 2025. A large amount of the increase is for Sunset Valley, made up of irrigation supplies, greens supplies, uniforms and hand tools. Additionally, with the new Club Pickle & Padel, there will be initial purchasing of supplies for the facility.
- Maintenance Contracts – Unanticipated expenses happen all the time in District facilities, and we have several. The more facilities we have the more we need to expect unanticipated expenses. Historically, we have inventoried mechanical systems, set up useful life schedules, invested in preventative maintenance and inspections and then budget for system repair and replacement (both Capital and Operational). Budget contingencies, as needed per facility, are also included in this amount. The water park, ice arena, recreation center and the new dome are specialty mechanical driven facilities. The systems are large, complex and expensive for maintenance and include compressors, filters, pumps, motors, electrical systems, HVAC, lift stations, etc. These are facility critical repairs, and if not performed, the facility may have to be temporarily closed if a breakdown occurs. The overall budget has been increased due to actual experience in 2024 and staff feel this is an adequate amount for 2025. Overages in 2024 included main water line repairs at the water park, ice compressor issues at the ice rink, and a fire alarm panel replacement at the golf learning center.
- Capital outlay - Line-item budget was increased due to Sunset Valley budgeting to buy items during 2025. Historically, the golf course did not budget for capital outlay.

- Cost of Goods Sold - Cost of Goods Sold budget has increased due to the increase in the Merchandising budget with the increased foot traffic at Sunset Valley.
- Transfer out – Capital – This decrease to capital brings the transfer amount back down to what is normally transferred from the Recreation Fund to the Capital Fund.

Table #10

RECREATION FUNCTION BY CENTER

| | | 2024 | 2025 | 2025 Budget | % |
|---------------------------------|---------------------------|-------------------|-----------------|-----------------|-----------------|
| | | Total Budget | Total Budget | vs 2024 Budget | Change |
| 11 ADMINISTRATIVE | Revenue | 6,249,620 | 6,491,282 | 241,663 | 3.87% |
| | Expense | 7,501,953 | 6,758,754 | -743,199 | -9.91% |
| | Surplus (deficit): | -1,252,333 | -267,471 | 984,862 | -79% |
| | Net Revenue | -20% | -4% | | |
| 24 WEST RIDGE CENTER | Revenue | 801,668 | 883,501 | 81,833 | 10.21% |
| | Expense | 1,022,929 | 1,078,122 | 55,193 | 5.40% |
| | Surplus (deficit): | -221,261 | -194,621 | 26,640 | 12.04% |
| | Net Revenue | -28% | -22% | | |
| 26 ATHLETICS | Revenue | 1,130,926 | 1,237,582 | 106,656 | 9.43% |
| | Expense | 1,101,607 | 1,268,715 | 167,109 | 15.17% |
| | Surplus (deficit): | 29,319 | -31,134 | -60,453 | -206.19% |
| | Net Revenue | 3% | -3% | | |
| 28 CAMPS | Revenue | 1,136,585 | 1,216,775 | 80,190 | 7.06% |
| | Expense | 619,431 | 816,133 | 196,703 | 31.76% |
| | Surplus (deficit): | 517,154 | 400,642 | -116,513 | -22.53% |
| | Net Revenue | 46% | 33% | | |
| 29 SPECIAL EVENTS | Revenue | 62,475 | 40,510 | -21,965 | -35.16% |
| | Expense | 185,652 | 166,163 | -19,489 | -10.50% |
| | Surplus (deficit): | -123,177 | -125,653 | -2,476 | -2.01% |
| | Net Revenue | -197% | -310% | | |
| 31 HIDDEN CREEK AQUAPARK | Revenue | 460,884 | 522,450 | 61,567 | 13.36% |
| | Expense | 647,339 | 714,745 | 67,406 | 10.41% |
| | Surplus (deficit): | -186,455 | -192,295 | -5,840 | -3.13% |
| | Net Revenue | -40% | -37% | | |
| 32 ROSEWOOD INTERPRETIVE CENTER | Revenue | 129,676 | 143,426 | 13,750 | 10.60% |
| | Expense | 119,521 | 147,068 | 27,547 | 23.05% |
| | Surplus (deficit): | 10,155 | -3,642 | -13,796 | -135.86% |
| | Net Revenue | 8% | -3% | | |
| 33 ROSEWOOD BEACH | Revenue | 177,975 | 213,425 | 35,450 | 19.92% |
| | Expense | 287,704 | 296,420 | 8,716 | 3.03% |
| | Surplus (deficit): | -109,729 | -82,995 | 26,734 | 24.36% |
| | Net Revenue | -62% | -39% | | |

Table #10

| | | 2024 | 2025 | 2025 Budget | % |
|-------------------------------|---------------------------|---------------------|---------------------|-----------------------|----------------|
| | | Total Budget | Total Budget | vs 2024 Budget | Change |
| 34 PARK AVENUE | Revenue | 278,078 | 271,120 | -6,958 | -2.50% |
| | Expense | 293,032 | 298,080 | 5,048 | 1.72% |
| | Surplus (deficit): | -14,954 | -26,960 | -12,006 | -80.29% |
| | Net Revenue | -5% | -10% | | |
| 38 ICE ARENA | Revenue | 1,210,866 | 1,373,866 | 163,001 | 13.46% |
| | Expense | 1,146,699 | 1,338,459 | 191,760 | 16.72% |
| | Surplus (deficit): | 64,167 | 35,408 | -28,759 | 44.82% |
| | Net Revenue | 5% | 3% | | |
| 42 SUNSET VALLEY GOLF CLUB | Revenue | 2,141,345 | 2,339,845 | 198,500 | 9.27% |
| | Expense | 1,784,230 | 1,960,677 | 176,446 | 9.89% |
| | Surplus (deficit): | 357,115 | 379,168 | 22,054 | 6.18% |
| | Net Revenue | 17% | 16% | | |
| 49 RECREATION CENTER ADMIN | Revenue | 95,901 | 98,586 | 2,685 | 2.80% |
| | Expense | 722,301 | 753,959 | 31,658 | 4.38% |
| | Surplus (deficit): | -626,400 | -655,373 | -28,973 | -4.63% |
| | Net Revenue | -653% | -665% | | |
| 51 RECREATION CENTER FITNESS | Revenue | 1,415,092 | 1,737,507 | 322,415 | 22.78% |
| | Expense | 871,760 | 984,985 | 113,225 | 12.99% |
| | Surplus (deficit): | 543,333 | 752,522 | 209,190 | 38.50% |
| | Net Revenue | 38% | 43% | | |
| 53 RECREATION CENTER AQUATICS | Revenue | 286,928 | 284,728 | -2,200 | -0.77% |
| | Expense | 386,128 | 377,343 | -8,785 | -2.28% |
| | Surplus (deficit): | -99,200 | -92,615 | 6,585 | 6.64% |
| | Net Revenue | -35% | -33% | | |
| 54 DOME | Revenue | 0 | 557,835 | 557,835 | 100.00% |
| | Expense | 0 | 643,333 | 643,333 | 100.00% |
| | Surplus (deficit): | 0 | -85,498 | -85,498 | 100.00% |
| | Net Revenue | | -15% | | |
| 55 TENNIS | Revenue | 1,955,046 | 1,922,375 | -32,672 | -1.67% |
| | Expense | 1,522,058 | 1,477,778 | -44,279 | -2.91% |
| | Surplus (deficit): | 432,988 | 444,596 | 11,608 | 2.68% |
| | Net Revenue | 22% | 23% | | |

Table #10

| | | 2024 Total Budget | 2025 Total Budget | 2025 Budget vs 2024 Budget | % Change |
|----------------------------|---------------------------|----------------------|----------------------|-------------------------------|-------------|
| 61 HELLER NATURE CENTER | Revenue | 241,898 | 242,247 | 349 | 0.14% |
| | Expense | 665,651 | 480,567 | -185,084 | -27.80% |
| | Surplus (deficit): | -423,753 | -238,321 | 185,433 | 43.76% |
| | Net Revenue | -175% | -98% | | |
| 74 HP GOLF LEARNING CENTER | Revenue | 481,664 | 434,225 | -47,439 | -9.85% |
| | Expense | 464,540 | 432,565 | -31,975 | -6.88% |
| | Surplus (deficit): | 17,124 | 1,660 | -15,464 | -90.30% |
| | Net Revenue | 4% | 0% | | |
| 76 HPCC BUILDING | Revenue | 35,917 | 45,534 | 9,618 | 26.78% |
| | Expense | 36,049 | 56,914 | 20,866 | 57.88% |
| | Surplus (deficit): | -132 | -11,380 | -11,248 | 8521.21% |
| | Net Revenue | 0% | -25% | | |
| | Revenue Total | 18,292,542 | 20,056,818 | 1,764,276 | 9.64% |
| | Expenditure Total | 19,378,583 | 20,050,781 | 672,197 | 3.47% |
| | Surplus (Deficit) | -1,086,041 | 6,037 | 1,092,079 | 100.56% |

Table #11

RECREATION FUNCTION BY TYPE

| | | 2024 Total Budget | 2024 Projection | 2025 Total Budget | 2025 Budget vs 2024 Budget | % Change |
|-------------------------------------|--------------------------|----------------------|--------------------|----------------------|-------------------------------|----------------|
| PROGRAMS | | | | | | |
| | Revenue | 3,634,652 | 4,124,300 | 4,287,674 | 653,022 | 17.97% |
| | Expense | 1,883,735 | 2,019,761 | 2,144,699 | 260,964 | 13.85% |
| | Surplus (Deficit): | 1,750,916 | 2,104,539 | 2,142,975 | 392,058 | 22.39% |
| | Net Revenue: | 48% | 51% | 50% | | |
| CAMPS | | | | | | |
| | Revenue | 1,929,008 | 1,847,240 | 2,025,231 | 96,223 | 4.99% |
| | Expense | 992,596 | 1,054,142 | 1,124,997 | 132,401 | 13.34% |
| | Surplus (Deficit): | 936,412 | 793,099 | 900,234 | -36,178 | -3.86% |
| | Net Revenue: | 49% | 43% | 44% | | |
| LESSONS | | | | | | |
| | Revenue | 551,807 | 519,548 | 528,487 | -23,320 | -4.23% |
| | Expense | 265,148 | 268,930 | 271,179 | 6,031 | 2.27% |
| | Surplus (Deficit): | 286,659 | 250,618 | 257,308 | -29,351 | -10.24% |
| | Net Revenue: | 52% | 48% | 49% | | |
| SPECIAL EVENTS | | | | | | |
| | Revenue | 125,558 | 95,633 | 111,550 | -14,008 | -11.16% |
| | Expense | 169,711 | 147,897 | 166,606 | -3,105 | -1.83% |
| | Surplus (Deficit): | -44,153 | -52,264 | -55,056 | -10,903 | -24.69% |
| | Net Revenue: | -35% | -55% | -49% | | |
| MEMBERSHIPS | | | | | | |
| | Revenue | 1,363,871 | 1,573,234 | 1,722,428 | 358,557 | 26.29% |
| | Expense | 162,871 | 141,388 | 201,927 | 39,056 | 23.98% |
| | Surplus (Deficit): | 1,201,000 | 1,431,845 | 1,520,501 | 319,502 | 26.60% |
| | Net Revenue: | 88% | 91% | 88% | | |
| TAX | | 6,033,220 | 6,071,356 | 6,277,782 | 244,563 | 4.05% |
| FEES & CHARGES | | 2,697,857 | 3,349,290 | 2,950,797 | 252,940 | 9.38% |
| RENTALS | | 1,547,864 | 1,672,579 | 1,693,594 | 145,730 | 9.41% |
| MERCHANDISING | | 134,384 | 175,274 | 182,866 | 48,482 | 36.08% |
| INTEREST INCOME | | 150,000 | 642,341 | 150,000 | 0 | 100.00% |
| MISCELLANEOUS INCOME | | 68,405 | 149,381 | 60,875 | -7,530 | -11.01% |
| OTHER INCOME | | 55,917 | 67,678 | 65,534 | 9,618 | 17.20% |
| Other Revenue Total: | | 10,687,647 | 12,127,900 | 11,381,448 | 693,802 | 6.49% |
| OTHER EXPENSES | | | | | | |
| SALARIES & WAGES | | 6,794,040 | 6,469,095 | 7,277,377 | 483,337 | 7.11% |
| CONTRACTUAL SERVICES | | 1,258,536 | 1,186,932 | 1,515,585 | 257,049 | 20.42% |
| INSURANCE | | 1,340,604 | 1,301,397 | 1,638,450 | 297,846 | 22.22% |
| MATERIALS & SUPPLIES | | 395,448 | 408,182 | 452,066 | 56,617 | 14.32% |
| MAINTENANCE & LANDSCAPING CONTRACTS | | 421,050 | 479,385 | 484,372 | 63,322 | 15.04% |
| UTILITIES | | 946,772 | 858,625 | 905,288 | -41,484 | -4.38% |
| PENSION CONTRIBUTIONS | | 566,272 | 541,963 | 620,480 | 54,208 | 9.57% |
| COST OF GOODS SOLD | | 65,620 | 102,173 | 111,325 | 45,705 | 69.65% |
| CAPITAL OUTLAY | | 63,800 | 73,234 | 83,300 | 19,500 | 30.56% |
| Other Expense Total: | | 11,852,142 | 11,420,987 | 13,088,243 | 1,236,101 | 10.43% |
| Surplus (Deficit): | | -1,164,496 | 706,913 | -1,706,795 | -542,299 | -46.57% |
| Net Revenue: | | -11% | 6% | -15% | | |
| | Revenue Total | 18,292,542 | 20,287,855 | 20,056,818 | 1,764,276 | 9.64% |
| | Expenditure Total | 15,326,203 | 15,053,104 | 16,997,651 | 1,671,446 | 10.91% |
| | Surplus (Deficit) | 2,966,339 | 5,234,750 | 3,059,167 | 92,829 | 3.13% |

Table #10 and Table #11 - 2024 budget compared to 2025 budget

West Ridge Center

West Ridge Center, a nostalgic focal point in the southwest corner of Highland Park, was built in the early 1930s and was acquired from the school district in 1979. The facility is home to Park School, early childhood and youth enrichment, cultural and performing arts, athletics, special events, specialty camps, and the District administration. Due to the large administrative presence, the budget for WRC is generally a deficit.

2025 goals include:

- Conduct a needs assessment to gather input on desired programs and evaluate space constraints
- Design a Recreation program portfolio that reflects District values and is tailored to available spaces
- Begin implementing program changes to create consistency before moving to new West Ridge Center

Athletics

The Athletics Department provides a comprehensive array of sports programs and camps, generating revenue through program fees and field rentals. In 2024, the district saw both growth and stability in its athletic budget, bolstered by substantial financial gains from Flag Football, Travel Baseball, and Basketball programs. This included the exciting addition of Tackle Football and Girls Flag Football, which broadened offerings and brought new opportunities for youth athletes. The commitment of volunteer coaches was essential to this expansion, enhancing the quality and reach of programs and strengthening community impact.

Looking ahead to 2025, budget strategy is designed to maintain a robust foundation for youth programs, including Baseball, Flag Football, and Athletic Camps. At the same time, the District is strategically expanding travel sports offerings to meet the rising interest and demand from the community. This balanced approach enables high-quality, enriching experiences for all participants, supporting skill development, personal growth, and community engagement across all programs.

Camps and Recreation

The 2025 camp season theme is cost recovery. The Recreation Department has successfully increased enrollment from 506 (2022) to 924 (2023) to 1,095 (2024) throughout all camp offerings. This was made possible by increasing the number of camps offered (in 2024, a new camp called Little People Camp brought in 82 registrations alone). For 2025, the department aims to continue with these offerings, in addition to staple offerings, and to increase enrollment.

2025 goals include:

- Gather information and feedback about current camp offerings
- Revise camp structures according to data collected
- Coordinate recruitment and hiring efforts to share staff between programs
- Implement new camp offerings where possible

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

Special Events

The events of 2024 have been well received, well attended, and rewarding. Some quick enrollment data points:

- Q1: Winter Events (921)
- Q2: Spring Events (541)
 - Includes Under the Big Top (Family Dance with 294 registered) and Screen Free Week (a week of free events with 247 registered)

- Q3: Free Park Pop Up Series (1,250) and Fourth Fest 2024
 - Seven free events including Magic, Kids Concert, Animals, Heroes, Dancing and Celebración in the Park
- Q4: Fall Events (~384)
 - Includes several Taylor Swift themed events, Pumpkin Smash, Winter Wonderland and Shine Bright - a Hanukkah Event.

2025 goals include:

- Finalize calendar of events
- Recruit qualified staff and develop job description for PT3 employees for events and STREAM Explorers
- Train staff
- Implement part time staff for events

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

Hidden Creek AquaPark

Hidden Creek AquaPark is the District’s only outdoor water park. The facility boasts three water slides, zero depth entry, seven lap lanes, a splash pad, and concessions. The AquaPark is a multiuse facility offering time and space for lap swim, swim lessons, camp visits, open swim, birthday parties, and private facility rentals. Being an outdoor facility, operations are heavily dependent on warm and sunny weather.

The 2025 budget estimates a deficit of approximately \$192,220. Staffing for both management and safety is the most significant expenditure, followed by maintenance and facility upkeep. Hidden Creek AquaPark’s three main revenue sources are membership fees, daily admissions, and summer camp payments. 2025 Goals for Hidden Creek AquaPark include the completion of the locker room floor project, replacement of the white picket fence, continue efforts in staff recruitment and retention, offering two special events in addition to the Duck Derby, and updating the district’s website for clearer communication.

Rosewood Interpretive Center and Beach

The Rosewood Interpretive Center (RIC) and lakefront beach provide unique experiences through programs, events, summer camps, and rentals for patrons. Revenue for the interpretive center comes from camps, family programming, and facility rentals. Rentals have again exceeded budget and camp revenue added positively to 2024’s revenue stream. Goals for the interpretive center in 2025 include re-introducing school programming to the beach, as well as increasing the number of beach camp weekly offerings.

A portion of the beach focuses on the natural beauty of the lakefront with passive and non-intrusive activities. Another part of the beach serves as the only guarded swimming beach in the District. The beach generates its revenue primarily from parking fees, annual parking passes, daily admission, and camp visits. Beach operation goals for 2025 include providing off-season programming and marketing to outside camp groups as a beach destination during summer. Similar to Hidden Creek AquaPark, salaries and wages represent the most significant part of overall expenditures with the increase in minimum wage and the need to provide the community with well-trained lifeguards.

Park Avenue Boating Facility

Park Avenue Boating Facility opened its new concrete ramp launch and breakwater wall in June 2023 with two new floating docks and additions to the breakwater, including donated benches. The beautiful view of the lake can now be enjoyed by the entire community. The area provides two parking lots and three boat storage areas, plus indoor

storage for stand-up paddle boards, masts and sails. It is home to the North Shore Yacht Club and the clubhouse is available to the public for private rentals.

The 2025 budget reflects Park Avenue open for sailing and boating with a deficit budget of approximately \$13,844. It is anticipated that after the first few years of operations the boating facility will show a net surplus. Starting in 2022, and annually for the next 20 years, the Park Avenue Recreation Subfund has a \$118,750 per year transfer to support the costs associated with the new breakwater and ramp. In 2022 a boater loyalty program was offered which helped to ensure long term boater user commitment to the site. In addition, the District plans to continue to evaluate the market annually and adjust accordingly to help increase revenue to provide better long-term fiscal stability.

Also, in 2025, staff are working to bring back Into the Wild, housed out of the Park Avenue Boating Facility and the potential collaboration with a paddle board vendor. Additionally, there will be two simultaneous construction projects taking place in 2024/2025: (1) North Lot Replacement with an added Boardwalk and (2) South Lot Replacement. Staff have been working with contractors to synchronize the timing to cause the least disruption to the boaters.

Centennial Ice Arena

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

The Centennial Ice Arena budget reflects a surplus of \$35,407 for 2025. This surplus reflects the additional staffing needed to prioritize the safety of our patrons, and increased utility bills.

2024 was the first year back as a fully operational facility. The positive feedback from the community has been amazing. In 2025 we have plans to continue infrastructure improvements and the ice will be unavailable for 4 weeks during the summer for repairs. This will affect the summer hockey rentals and the school skating program.

2025 promises to be a busy year preparing for the transition of the gymnastics gym. We are eager to strategically determine the best long-term usage for that space prior to gymnastics moving to the new community center. Our gymnastics program continues to grow and reflects a net revenue of 58% for 2025. Skating Schools shows a 56% net revenue. After a successful addition of tackle football, we partnered with North Shore Cheer to provide sideline cheer and introductory cheerleading to our community. This program provides an additional \$16,975 in net revenue. Gymnastics and Girls Play Strong Camps continue to show growth with at least 50% net revenue and fills the need for girls athletic and leadership programming.

Sunset Valley Golf Club

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

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

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

2025 goals include: expanding the Sapphire Club and introducing a 3-Tier program that will offer memberships to include benefits at the HPGLC; continuing the partnership agreement with The Golf Practice for golf course access through greens fees; increasing the average cost per round to \$48; continuing with the popular year-long match play golf events; expanding our Ryder Cup matches between neighbor courses; starting a new 2-player competitive twilight league.

Recreation Center of Highland Park

The Recreation Center of Highland Park opened in 2005 and has served as a vibrant community hub, offering a wide array of programs and services, fitness, aquatics, recreation, athletic programming, and facility rentals. Members and guests enjoy access to state-of-the-art fitness equipment, personal training, Pilates reformer sessions, group exercise classes, a six-lane swimming pool, a walking track, basketball courts, and recreational activities like open gym, open pickleball, and family-friendly play. In 2021, the District's Registration team relocated to the Recreation Center, solidifying its role as the central hub for all community registrations. Using the combined efforts of the fitness, aquatics, and registration staff, the goal for 2025 is to strengthen position in the community to be the number one provider for fitness and recreation. To achieve this, we have implemented and maintained a comprehensive business plan, focusing on the following key initiatives:

- 1. Cultivate a Community-Centric Culture:**
Foster a culture that reflects our core values, highlights our unique services, and shares a common vision for serving the community.
- 2. Maximize Revenue & Manage Expenses:**
Set clear financial goals aligned with the District's revenue policy to drive sustainable growth while managing operating expenses effectively.
- 3. Innovative Membership Options:**
Tailor services to meet the needs of today's flexible, hybrid users by offering membership options that support a range of lifestyles.
- 4. Enhance Customer Acquisition & Retention:**
Utilize the Plan2Play CRM system to improve customer experience, streamline onboarding, and increase member retention through special events, promotions, and incentives.
- 5. Optimize Facility Usage:**
Continuously assess the community's needs for fitness and recreation spaces, tracking usage, performance, and capacity to ensure we're meeting demand and fostering growth.
- 6. Upgrade Fitness Spaces & Amenities:**
Invest in enhancing our fitness spaces, formats, and amenities to stay competitive in the evolving fitness market.
- 7. Leverage Technology for Innovation:**
Incorporate cutting-edge technology to improve customer experiences, streamline operations, and drive innovation in our offerings.
- 8. Cross-Promote Memberships & Events:**
Strengthen community awareness through cross-promotion of Park District memberships and events, encouraging broader engagement across all District facilities.
- 9. Build Community Partnerships:**
Forge collaborative partnerships with local organizations such as the City of Highland Park, North Shore Hospital, and the City of Highwood to expand our reach and impact.

Rebranding to Park Fitness

As part of our continued efforts to stay competitive and relevant in the local market, the Recreation Center will undergo a rebrand and name change to Park Fitness. This new identity will help position us more clearly in the community, highlighting one of our extraordinary facilities and distinguishing us from the competition. By implementing these initiatives, we are confident that the Recreation Center of Highland Park will continue to thrive and remain a cornerstone of health, fitness, and recreation for our community.

Deer Creek Racquet Club

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

The facility is a full year operation and has high community utilization. During 2024, indoor tennis and outdoor tennis were extremely popular. So much so, that in 2024 program participation continued to set record numbers for both adults and juniors and the District hopes the trend will continue in 2025. Indoor pickleball programming and participation has rapidly increased in response to community interest and participation.

Revenue is comprised of lessons, programs, and camps. Outdoor pickleball court rentals continue to increase, and staff expect the same participation in 2025.

Club Pickle and Padel

As a result of the responses from the August 30, 2023, Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3), one of the winning proposals included a \$2,000,000 donation to replace the existing dome with a new dome, housing a pickleball and padel facility. Additional donations and sponsorships for this facility of 10 pickleball courts and 4 padel courts have been garnered. The facility is expected to open in mid-2025 and has been budgeted accordingly.

Heller Nature Center

Heller Nature Center was built in 1980 and is surrounded by a 97-acre nature preserve. Built as an environmental learning facility, Heller hosts an indoor nature exhibit, environmental programs, events, a teams' course, a story walk, a nature play space, and a working bee apiary. Heller Nature Center is a facility that generates revenue primarily from family and youth programs, teams' course, rentals, and additional revenue earned from Heller Honey. Although this budget shows a deficit, in 2025 Heller plans to revitalize its school and scout programs to welcome more groups, introduce a new DEAI-focused event, and offer an interactive experience to engage visitors with Heller's trails and facilities.

Highland Park Golf Learning Center

Since the Park District of Highland Park started operating the Learning Center, per the lease agreement, there has been a surplus (5 years). A surplus is projected for the 2025 season of \$1,660.21. The partnership revenue with The Golf Practice will compensate for the loss of revenue from the Fieldhouse.

Programs and Facilities -Table #11

The Revenue Policy states that recreational programming is to achieve 30% net revenue (revenue less direct program expenditures). Direct wages, operational expenditures, IMRF, FICA and health insurance are charged to the program. Not all programs or special events meet the 30% goal; however, these programs support the mission of the District and are important for that reason.

Overall, within the 2025 budget, the program net is 50%, camp is 44%, lessons is 49%, and memberships is 88%. Since staff has been following the Revenue Policy, the percentage of net revenue has been steadily increasing, providing increased support for overhead not accounted for at the Cost Center level.

Facilities operating at a deficit

The Park District has several facilities budgeted to operate at a deficit. In each instance, the primary reason for the deficit is that the facility is also responsible for the costs to maintain the facility. It is due to maintaining the facilities that deficits exist for the West Ridge Center and the Heller Nature Center. Programs held at each of these facilities comply with the revenue policy. Hidden Creek AquaPark, Rosewood Beach and Rosewood Interpretive Center, in addition to maintenance, also must deal with a short season, environmental factors, and increasing employee wages with continued increase in the minimum wage and competition in the area for reliable summer staffing. The cost of chemicals at the pool has also increased sharply with inflation. The Interpretive Center will have some additional equipment repairs regarding the sound system. Park Avenue is expected to run at a loss for the first few seasons as a Recreation Subfund. Eventually, the deficit will flip to a surplus and will continue to be able to fund its own operations. The Dome, as a new facility coming on-line, mid-year, will incur start-up costs. It is expected to generate a surplus in 2026.

SUMMARY

Per Park District Code, each district shall within or before the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance. Following the timeline for the 2025 Budget, adoption of the Consolidated Budget and Appropriation will occur at the January 2025 Park Board Meeting, well within the established deadline.

With new opportunities in an ever-changing community landscape, the Park District of Highland Park strives to provide relevant programs, facilities, and parks. The 2025 Budget plans for slowing inflation, and increased participation at the Recreation Center, Sunset Valley, and Deer Creek. It also accounts for the opening of the new Club Pickle and Padel facility which will offer multi-district/community racquet sports league opportunities. Swimming lessons are also looking to increase after a year of struggling to have enough swim instructors. Changes at the Golf Learning Center, as a result of a Request for Proposal, are reflected in the budget, whereby there will no longer be rent collected from a licensee for Lot 3. The Golf Practice will continue to teach golf camp, programs, and private lessons at the site. Revenue from the agreement is included in the 2025 budget. New Athletics programming includes tackle football and offering good sportsmanship training/positive alliance training to participants and parents of the athletics program. Additionally, the District will offer multi-sport female athletic clinics to promote sport diversity and encourage female participation. Centennial Ice Arena will offer peer mentor programs to provide volunteer hours to local high school and college aged students and the new cheer program will be part of the Centennial Ice Arena programming. There will be more themed events at the water park and more themed summer pop up events. There will be new weekly summer camp offerings and increased program opportunities for NSSRA participants. Park Fitness will launch replacing the Recreation Center of Highland Park and offerings will include Pilates Reformer small group classes. The District will be hosting the IPRA Park Pursuit. Pickleball reservations for outdoor courts will be offered. Heller Nature Center will offer unique, equitable community events that will capture diverse communities and highlight nature-based program offerings. In effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates development of its new strategic plan and increased collaboration with the Parks Foundation to support Campaign Fundraising.

Preparation of the 2025 Budget was made possible by the dedicated Park District of Highland Park staff and coordinated by the Finance staff. Many thanks to the Board of Commissioners for their dedication, support, and service to the District.

| | | | |
|--|-------------------------------------|--|-------------------|
| APPENDIX A | | | |
| Park District of Highland Park | | | |
| CAPITAL PROJECTS | | | |
| Fiscal Year Ending December 31, 2025 | | | |
| | | | |
| Description | Tier | | 2025 |
| Total Tier 1-3 | | | 15,248,454 |
| Total Tier 4-5 | | | 309,050 |
| TIER 1-5 TOTAL | | | 15,557,503 |
| Centennial | | | |
| Dehumidification System Replacement | Tier 2: Critical Repair/Replacement | | 245,000 |
| Giants Locker Room License Fee | Tier 3: Scheduled Replacement | | (4,000) |
| HVAC Replacement (#1 and #2) | Tier 3: Scheduled Replacement | | 91,366 |
| Rooftop North Heating Unit Replacement (#3) | Tier 3: Scheduled Replacement | | 45,000 |
| Switch Gear Replacement | Tier 3: Scheduled Replacement | | 20,000 |
| Studio Rink Feasibility | Tier 4: Improve Existing Items | | 10,000 |
| Centennial Total | | | 407,366 |
| D. Cunniff Park | | | |
| Roadway Storm Catch Basin Repairs | Tier 2: Critical Repair/Replacement | | 35,000 |
| Tennis/Pickleball Site Master Plan | Tier 4: Improve Existing Items | | 20,000 |
| D. Cunniff Park Total | | | 55,000 |
| Deer Creek Racquet Club | | | |
| Peak Fans Replacement | Tier 3: Scheduled Replacement | | 35,000 |
| Deer Creek Racquet Club Total | | | 35,000 |
| District Wide/Annual | | | |
| General Tree Removal | Tier 1: Safety/Legal Compliance | | 50,000 |
| District Wide Park Sign Replacement | Tier 3: Scheduled Replacement | | 50,000 |
| Parking Lot and Roadway Striping Allowance | Tier 3: Scheduled Replacement | | 20,000 |
| Parks Equipment Revenue from Sale | Tier 3: Scheduled Replacement | | (50,000) |
| Master Plan 5-year Review | Tier 3: Scheduled Replacement | | 50,000 |
| District Wide/Annual Total | | | 120,000 |
| Fontana Pasquesi Park | | | |
| Naming Donation | Tier 1: Safety/Legal Compliance | | (71,000) |
| Basketball Court Renovation | Tier 3: Scheduled Replacement | | 71,000 |
| Fontana Pasquesi Park Total | | | - |
| Founders Park | | | |
| Path Improvements | Tier 2: Critical Repair/Replacement | | 28,000 |
| Founders Park Total | | | 28,000 |
| Heller Nature Center | | | |
| Red Trail Renovation Grant Reimbursement (Unconfirmed) | Tier 1: Safety/Legal Compliance | | (250,000) |
| Heller Carpeting Replacement | Tier 2: Critical Repair/Replacement | | 25,000 |
| Red Trail Renovation | Tier 3: Scheduled Replacement | | 250,000 |
| Water Fountain | Tier 3: Scheduled Replacement | | 14,000 |
| Heller Nature Center Total | | | 39,000 |

| | | | |
|---|-------------------------------------|--|----------------|
| Hidden Creek Aqua Park | | | |
| Adding Fencing around Deck Patio | Tier 1: Safety/Legal Compliance | | 11,000 |
| Drain Cover Replacements | Tier 2: Critical Repair/Replacement | | 25,000 |
| Slide Resurfacing | Tier 2: Critical Repair/Replacement | | 35,000 |
| Feature Pump | Tier 3: Scheduled Replacement | | 26,500 |
| Replacement Of Backup Generator and Transfer Switch | Tier 3: Scheduled Replacement | | 45,000 |
| Splash Pad and Perimeter Fence Replacement | Tier 3: Scheduled Replacement | | 44,000 |
| Splash Pad Pump | Tier 3: Scheduled Replacement | | 25,000 |
| Hidden Creek Aqua Park Total | | | 211,500 |
| | | | |
| Knoll Park | | | |
| Path Improvements | Tier 2: Critical Repair/Replacement | | 19,000 |
| Knoll Park Total | | | 19,000 |
| | | | |
| L. Fink Park | | | |
| Playground Replacement (2-5 Playground Only) | Tier 3: Scheduled Replacement | | 335,500 |
| Path Improvements - Chantilly Path | Tier 2: Critical Repair/Replacement | | 50,000 |
| Batting Cage | Tier 4: Improve Existing Items | | 75,000 |
| Donation Reimbursement (Batting Cage) | Tier 4: Improve Existing Items | | (50,000) |
| Wetland Rain Garden Improvements | Tier 4: Improve Existing Items | | 25,000 |
| L. Fink Park Total | | | 435,500 |
| | | | |
| Laurel Park/Library | | | |
| Ravine Deck Replacement | Tier 3: Scheduled Replacement | | 10,000 |
| Laurel Park/Library Total | | | 10,000 |
| | | | |
| Lincoln Park | | | |
| Lincoln Park OSLAD Grant Award | Tier 1: Safety/Legal Compliance | | (328,750) |
| Lincoln Park OSLAD Renovation | Tier 1: Safety/Legal Compliance | | 1,030,000 |
| Parking Lot Improvements | Tier 2: Critical Repair/Replacement | | 40,000 |
| Lincoln Park Total | | | 741,250 |
| | | | |
| Lot 3 - Club Pickle and Padel | | | |
| New Dome Structure | Tier 1: Safety/Legal Compliance | | 1,218,000 |
| New Dome Structure Donations | Tier 1: Safety/Legal Compliance | | (175,000) |
| Driving Range Netting - West | Tier 1: Safety/Legal Compliance | | 100,000 |
| New Dome Structure City Contribution | Tier 1: Safety/Legal Compliance | | (500,000) |
| New Dome Structure Transfer | Tier 1: Safety/Legal Compliance | | (50,000) |
| Lot 3 - Club Pickle and Padel Total | | | 593,000 |
| | | | |
| Lot 3: Golf Learning Center | | | |
| Waterfall Pump Electrical Feed Replacement | Tier 2: Critical Repair/Replacement | | 10,000 |
| Tee Box Renovation - Planning | Tier 4: Improve Existing Items | | 15,000 |
| Lot 3: Golf Learning Center Total | | | 25,000 |
| | | | |
| Park Avenue Beach and Boating Facility | | | |
| Sand Ramp Replacement BAAD Grant Reimbursement | Tier 1: Safety/Legal Compliance | | (5,000) |
| Site Master Plan Phase 1 Improvements | Tier 1: Safety/Legal Compliance | | 154,469 |
| South Storage Pad Repair - Phase 1 | Tier 2: Critical Repair/Replacement | | 324,327 |
| OSLAD Grant Reimbursement | Tier 4: Improve Existing Items | | (216,921) |
| Park Ave. Boat Launch west dock bollards | Tier 1: Safety/Legal Compliance | | 11,200 |
| Park Avenue Beach and Boating Facility Total | | | 268,075 |

| | | | |
|--|-------------------------------------|--|------------------|
| Parks-Equipment | | | |
| 2.5 Ton Dump Truck 835 | Tier 3: Scheduled Replacement | | 56,000 |
| Ballfield Groomer | Tier 3: Scheduled Replacement | | 35,000 |
| Ford E350 Utility Van (HVAC) 109 | Tier 3: Scheduled Replacement | | 70,000 |
| Ford F-150 crew cab 4x4 - 143 | Tier 3: Scheduled Replacement | | 45,000 |
| Ford F-150 ext. cab 4x4 - 141 | Tier 3: Scheduled Replacement | | 45,000 |
| Ford F-150 ext. cab 4x4 - 142 | Tier 3: Scheduled Replacement | | 45,000 |
| GOV Deal Equipment Payments | Tier 3: Scheduled Replacement | | (17,500) |
| John Deere 5310 4wd Tractor 846 | Tier 3: Scheduled Replacement | | 70,000 |
| Parks-Equipment Total | | | 348,500 |
| | | | |
| Recreation Center of Highland Park | | | |
| Parking Lot Light and Asphalt Replacement (50% of Cost) | Tier 1: Safety/Legal Compliance | | 100,000 |
| Equipment Upgrade/Replacement | Tier 3: Scheduled Replacement | | 45,000 |
| Sand Filter Replacement | Tier 3: Scheduled Replacement | | 388,000 |
| Credit for Bathroom/Shower Room | Tier 1: Safety/Legal Compliance | | (95,389) |
| Parking Lot Screening Replacement (50% of Cost) City Reimbursement | Tier 1: Safety/Legal Compliance | | (40,000) |
| Sign Replacement (50% of Cost) | Tier 1: Safety/Legal Compliance | | 50,000 |
| Carpet Upper Level | Tier 3: Scheduled Replacement | | 69,000 |
| Filter Backwash Pumps and Controller | Tier 3: Scheduled Replacement | | 21,000 |
| Lighting Replacement (Upper & Lower Track, main Lobby) | Tier 3: Scheduled Replacement | | 20,000 |
| Locker Room Shower Area Upgrades | Tier 3: Scheduled Replacement | | 250,000 |
| Parking Lot Screening Replacement (50% of Cost) | Tier 3: Scheduled Replacement | | 80,000 |
| Pool Deck Replacement | Tier 3: Scheduled Replacement | | 145,000 |
| Relocate Building Lift Station Controller | Tier 3: Scheduled Replacement | | 25,000 |
| Recreation Center of Highland Park Total | | | 1,057,611 |
| | | | |
| Rosewood Interpretive Center | | | |
| HVAC System Replacement | Tier 3: Scheduled Replacement | | 15,000 |
| Controller and Pump Replacement Ejector Pit | Tier 4: Improve Existing Items | | 15,000 |
| Rosewood Interpretive Center Total | | | 30,000 |
| | | | |
| Rosewood Park | | | |
| Playground Replacement | Tier 3: Scheduled Replacement | | 312,000 |
| ADA Access Path | Tier 1: Safety/Legal Compliance | | 62,000 |
| Water Fountain Replacement | Tier 2: Critical Repair/Replacement | | 25,000 |
| Rosewood Park Total | | | 399,000 |
| | | | |
| Sunset Woods Park | | | |
| SW Master Plan Phase 1 | Tier 1: Safety/Legal Compliance | | 404,422 |
| OSLAD Funding Reimbursement | Tier 3: Scheduled Replacement | | (225,000) |
| Asphalt Tennis Court Rebuild | Tier 2: Critical Repair/Replacement | | 30,000 |
| Tennis Light Pole Assessment/Removal | Tier 2: Critical Repair/Replacement | | 50,000 |
| Tennis Light Replacement | Tier 2: Critical Repair/Replacement | | 30,000 |
| Fieldhouse interior improvements | Tier 4: Improve Existing Items | | 50,000 |
| Sunset Woods Park Total | | | 339,422 |

| | | | |
|--|-------------------------------------|--|-------------------|
| SVGC | | | |
| Restaurant Reimbursement | Tier 1: Safety/Legal Compliance | | (47,000) |
| Toro GPS Sprayer | Tier 3: Scheduled Replacement | | 135,044 |
| Drainage Pump Project | Tier 4: Improve Existing Items | | 169,500 |
| Outdoor Clubhouse Improvements (Phase 1) | Tier 4: Improve Existing Items | | 90,000 |
| Triflex Tee Mower 2 | Tier 5: New | | 60,704 |
| Turco Lightweight Greens Roller (2) | Tier 5: New | | 45,767 |
| SVGC Total | | | 454,015 |
| | | | |
| Technology | | | |
| Penetration Testing | Tier 1: Safety/Legal Compliance | | 15,000 |
| Wi-Fi Upgrade | Tier 3: Scheduled Replacement | | 45,000 |
| Technology Total | | | 60,000 |
| | | | |
| The Preserve | | | |
| Preserve Pole Barn structural repairs | Tier 2: Critical Repair/Replacement | | 20,000 |
| Path Improvements | Tier 2: Critical Repair/Replacement | | 150,000 |
| Pond Pump Electrical Feed | Tier 3: Scheduled Replacement | | 50,000 |
| The Preserve Total | | | 220,000 |
| | | | |
| West Ridge Center | | | |
| GreenPrint - Building Replacement | Tier 2: Critical Repair/Replacement | | 9,485,000 |
| PARC Grant Reimbursement | Tier 1: Safety/Legal Compliance | | (823,736) |
| West Ridge Center Total | | | 8,661,264 |
| | | | |
| West Ridge Park | | | |
| GreenPrint - Site Improvements | Tier 2: Critical Repair/Replacement | | 1,000,000 |
| West Ridge Park Total | | | 1,000,000 |
| | | | |
| Total | | | 15,557,503 |

| APPENDIX B | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Park District of Highland Park | | | | | | |
| FIVE YEAR CAPITAL REPLACEMENT | | | | | | |
| Fiscal Years Ending December 31, 2025 - 2029 | | | | | | |
| Description | 2025 | 2026 | 2027 | 2028 | 2029 | TOTAL |
| Total Tiers 1-3 | 15,248,454 | 9,061,759 | 1,571,430 | 6,509,480 | 2,763,260 | 35,154,383 |
| Total Tiers 4-5 | 309,050 | 234,000 | 65,000 | - | 386,500 | 994,550 |
| 5 YEAR CAPITAL TIERS 1-5 TOTAL | 15,557,503 | 9,295,759 | 1,636,430 | 6,509,480 | 3,149,760 | 36,148,932 |
| Total Tier 6 | | 7,508,500 | 12,222,500 | 3,720,000 | 8,980,700 | 32,431,700 |
| 5 YEAR CAPITAL TIERS 1-6 TOTAL | 15,557,503 | 16,804,259 | 13,858,930 | 10,229,480 | 12,130,460 | 68,580,632 |
| Brown Park | | 320,000 | 42,500 | 635,000 | | 997,500 |
| Carol Snyder | | | 7,000 | 425,000 | | 432,000 |
| Centennial | 407,366 | 1,113,000 | 2,746,000 | 936,000 | (4,000) | 5,198,366 |
| Central Park | | | 5,280 | | | 5,280 |
| D. Cunniff Park | 55,000 | 313,500 | 1,355,000 | 2,466,000 | | 4,189,500 |
| Deer Creek Racquet Club | 35,000 | 1,109,900 | 71,500 | 192,000 | 271,000 | 1,679,400 |
| Devonshire Park | | 162,000 | | | | 162,000 |
| District Wide/Annual | 120,000 | 1,085,000 | 970,000 | 770,000 | 420,000 | 3,365,000 |
| Fontana Pasquesi Park | | | 1,000 | 320,500 | | 321,500 |
| Founders Park | 28,000 | | | | | 28,000 |
| Heller Nature Center | 39,000 | 200,000 | 190,000 | 100,000 | 91,200 | 620,200 |
| Hidden Creek Aqua Park | 211,500 | 608,500 | 70,000 | 388,000 | 4,583,000 | 5,861,000 |
| Jens Jensen Park | | | | - | 50,000 | 50,000 |
| Kennedy Park | | | | 140,000 | | 140,000 |
| Knoll Park | 19,000 | | | | | 19,000 |
| L. Fink Park | 435,500 | 307,000 | 153,000 | | | 895,500 |
| Laurel Park/Library | 10,000 | | | | 450,000 | 460,000 |
| Lincoln Park | 741,250 | (187,500) | | | 90,000 | 643,750 |
| Lot 3 - Club Pickle and Padel | 593,000 | (275,000) | (275,000) | (50,000) | | (7,000) |
| Lot 3: Golf Learning Center | 25,000 | 463,000 | 195,000 | 180,000 | 27,000 | 890,000 |
| Memorial Park | | | 30,000 | | | 30,000 |
| Millard Park | | 25,000 | 80,000 | 35,000 | 2,500,000 | 2,640,000 |
| Moraine Park | | 375,000 | | | | 375,000 |
| Olson Park | | | | | 140,000 | 140,000 |
| Park Avenue Beach and Boating Facility | 268,075 | 555,000 | 1,370,000 | 85,000 | 755,700 | 3,033,775 |
| Parks-Equipment | 348,500 | 168,000 | 402,000 | 415,000 | 300,500 | 1,634,000 |
| Port Clinton Park | | 39,000 | | | | 39,000 |
| Recreation Center of Highland Park | 1,057,611 | 196,850 | 151,000 | 768,980 | 1,082,560 | 3,257,001 |
| Rosewood Beach | | 915,000 | | | 38,000 | 953,000 |
| Rosewood Interpretive Center | 30,000 | 90,000 | | 29,000 | | 149,000 |
| Rosewood Park | 399,000 | 25,000 | 450,000 | | | 874,000 |
| Sherwood Park | | | | | 140,000 | 140,000 |
| Sunset Woods Park Total | 339,422 | 1,320,000 | 3,591,650 | 1,678,000 | 605,000 | 7,534,072 |
| SVGC | 454,015 | 551,000 | 54,000 | 22,000 | 501,500 | 1,582,515 |
| Technology | 60,000 | 37,000 | 26,000 | 264,000 | 39,000 | 426,000 |
| The Preserve | 220,000 | 20,000 | | | 50,000 | 290,000 |
| West Ridge Center | 8,661,264 | 5,920,009 | | | | 14,581,273 |
| West Ridge Park | 1,000,000 | 1,338,000 | 2,000,000 | | | 4,338,000 |
| Woodridge Park | | 10,000 | 173,000 | 430,000 | | 613,000 |
| Total | 15,557,503 | 16,804,259 | 13,858,930 | 10,229,480 | 12,130,460 | 68,580,632 |

**APPENDIX C
COMPENSATION PLAN**

| FULL-TIME RANGES BY BAND | | |
|--|---------|---------|
| Band A - Specialists, Coordinators and Maintenance | | |
| | Minimum | Maximum |
| 1 | 45,702 | 63,983 |
| 2 | 49,358 | 69,049 |
| 3 | 53,307 | 74,630 |
| 4 | 57,571 | 80,600 |
| Band B - Supervisors, Managers and Technical | | |
| | Minimum | Maximum |
| 1 | 62,512 | 87,517 |
| 2 | 66,576 | 93,206 |
| 3 | 70,902 | 99,264 |
| 4 | 75,512 | 105,716 |
| Band C - District Administrators | | |
| | Minimum | Maximum |
| 1 | 84,575 | 118,405 |
| 2 | 103,605 | 145,047 |
| 3 | 126,916 | 177,682 |
| 4 | 155,471 | 217,659 |
| 2025 PART TIME PAY SCALE | | |
| Grade | Minimum | Maximum |
| 6 | 20.50 | 32.00 |
| 5 | 18.50 | 27.75 |
| 4 | 16.75 | 23.00 |
| 3 | 15.50 | 21.00 |
| 2 | 15.20 | 20.00 |
| 1 | 15.00 | 18.50 |
| Specialized Instruction | 28.50 | 54.00 |
| Private Instructions | 20.00 | 70.00 |

APPENDIX D

**EMPLOYEE
STATISTICS**

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

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

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

IMRF STAFF ALLOCATION

| | Administration | Parks | Recreation | Total |
|-------------------|----------------|-----------|------------|------------|
| 2022 Budget | | | | |
| FT – IMRF | 19 | 32 | 59 | 110 |
| PT – IMRF | 2 | 0 | 30 | 32 |
| Total 2022 | 21 | 32 | 89 | 142 |
| 2023 Budget | | | | |
| FT – IMRF | 22 | 31 | 59 | 112 |
| PT – IMRF | 3 | 0 | 20 | 23 |
| Total 2023 | 25 | 31 | 79 | 135 |
| 2024 Budget | | | | |
| FT – IMRF | 22 | 30 | 66 | 118 |
| PT – IMRF | 4 | 0 | 20 | 24 |
| Total 2024 | 26 | 30 | 86 | 142 |
| 2025 Budget | | | | |
| FT – IMRF | 22 | 30 | 72 | 124 |
| PT – IMRF | 3 | 0 | 27 | 30 |
| Total 2025 | 25 | 30 | 99 | 154 |

APPENDIX E

| CENTENNIAL ICE ARENA | |
|--|-------------|
| | |
| | |
| DAILY FEES | FEES |
| ADULT PRACTICE | \$4.00 |
| ADULT PRACTICE WITH SKATES | \$8.00 |
| FREESTYLE – 30 MINUTES Drop-in | \$7.00 |
| FREESTYLE – 30 MINUTES WITH SKATES Drop-in | \$11.00 |
| OPEN HOCKEY | \$10.00 |
| OPEN HOCKEY WITH SKATES | \$14.00 |
| ADULT AND YOUTH PUBLIC SKATE | \$7.00 |
| ADULT AND YOUTH PUBLIC SKATE WITH SKATES | \$11.00 |
| CLASS WITH SKATES | \$3.00 |
| | |
| FACILITY RENTALS | |
| MAIN RINK RENTAL | \$409.00 |
| LATE NIGHT RINK RENTAL & SUMMER NON-PRIME | \$257.00 |
| HP GIANTS | \$392.00 |
| FALCONS | \$409.00 |
| ACTIVITY ROOM RENTAL | \$80.00 |
| | |
| LESSONS | |
| PRIVATE GYM - 30 MINUTES | \$45.00 |
| PRIVATE GYM - 45 MINUTES | \$60.00 |
| PRIVATE GYM – 60 MINUTES | \$75.00 |
| SEMIPRIVATE - 30 MINUTES | \$65.00 |
| SEMIPRIVATE GYM – 45 MINUTES | \$80.00 |
| SEMIPRIVATE GYM – 60 MINUTES | \$95.00 |

*Ice fees increase effective mid-August 2025, per annual contracts.

**Summer rates are \$257 for all ice rentals or \$249 for Giants only.

APPENDIX E

| DEER CREEK RACQUET CLUB | |
|---------------------------------|-------------|
| | |
| | |
| DAILY FEES | FEES |
| | |
| RESIDENT | \$43.00 |
| JUNIOR | \$32.00 |
| SENIOR | \$35.00 |
| | |
| | |
| MEMBERSHIPS | |
| | |
| INDIVIDUAL RESIDENT | \$198.00 |
| INDIVIDUAL NON-RESIDENT | \$265.00 |
| FAMILY RESIDENT | \$345.00 |
| FAMILY NON-RESIDENT | \$470.00 |
| RESIDENT JR | \$85.00 |
| NON-RESIDENT JR | \$117.00 |
| RESIDENT SR | \$146.00 |
| SR NON-RESIDENT | \$197.00 |
| | |
| | |
| PRIVATE LESSONS | |
| | |
| PRIVATE - 60 MINUTES | \$87.00 |
| PRIVATE (HEAD PRO) - 60 MINUTES | \$97.00 |

APPENDIX E

| DOME | |
|-------------------------|-------------|
| | |
| | |
| MEMBERSHIPS | FEES |
| | |
| INDIVIDUAL RESIDENT | \$198.00 |
| INDIVIDUAL NON-RESIDENT | \$265.00 |
| FAMILY RESIDENT | \$345.00 |
| FAMILY NON-RESIDENT | \$470.00 |
| RESIDENT JR | \$85.00 |
| NON-RESIDENT JR | \$117.00 |
| RESIDENT SR | \$168.00 |
| SR NON-RESIDENT | \$360.00 |
| | |
| | |
| COURT RATES | |
| | |
| PICKLEBALL MEMBER | \$40.00 |
| PICKLEBALL NON-MEMBER | \$50.00 |
| PADEL MEMBER | \$80.00 |
| PADEL NON-MEMBER | \$100.00 |

APPENDIX E

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

*Fees will remain the same as 2024.

APPENDIX E

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

*Fees will remain the same as 2024.

APPENDIX E

| PARK AVENUE BOATING | |
|---|-------------|
| | |
| | |
| DAILY FEES | FEES |
| DAILY LAUNCH FEE WEEKDAYS | \$50.00 |
| DAILY LAUNCH FEE WEEKENDS | \$65.00 |
| POWER BOAT - PWC LAUNCH ONLY | \$832.00 |
| POWER BOAT - PWC LAUNCH ONLY (NON-RESIDENT) | \$1,025.00 |
| SAILBOAT/CATAMARAN LAUNCH ONLY | \$753.00 |
| SAILBOAT/CATAMARAN LAUNCH ONLY (NON-RESIDENT) | \$924.00 |
| POWER BOAT SEASON STORAGE NORTH PAD | \$2,090.00 |
| POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT) | \$2,651.00 |
| POWER BOAT YEARLY STORAGE NORTH PAD | \$2,221.00 |
| POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT) | \$2,794.00 |
| SOUTH PAD YEAR-ROUND | \$1,274.00 |
| SOUTH PAD YEAR-ROUND (NON-RESIDENT) | \$1,843.00 |
| SOUTH PAD SEASONAL | \$1,142.00 |
| SOUTH PAD SEASONAL (NON-RESIDENT) | \$1,689.00 |
| SEASONAL PARKING PASS | \$166.00 |
| SEASONAL PARKING PASS (NON-RESIDENT) | \$277.00 |
| STAND UP PADDLE | \$494.00 |
| STAND UP PADDLE (NON-RESIDENT) | \$773.00 |
| STAND UP PADDLE OUTDOOR | \$436.00 |
| STAND UP PADDLE OUTDOOR (NON-RESIDENT) | \$710.00 |
| SEASONAL BOAT STORAGE - BEACH | \$482.00 |
| SEASONAL BOAT STORAGE - BEACH (NON-RESIDENT) | \$760.00 |
| PERSONAL WATERCRAFT STORAGE | \$1,858.00 |
| PERSONAL WATERCRAFT STORAGE (NON-RESIDENT) | \$2,488.00 |
| PERSONAL WATERCRAFT STORAGE YEAR-ROUND | \$1,990.00 |
| PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NON-RESIDENT) | \$2,642.00 |
| YACHT CLUB BUILDING RENTAL | \$400.00 |
| NSYC LICENSE AGREEMENT | \$8,265.60 |
| WINTER STORAGE NORTH PAD | \$370.00 |
| WINTER STORAGE NORTH PAD (NON-RESIDENT) | \$412.00 |
| WINTER STORAGE SOUTH TIER | \$343.00 |
| WINTER STORAGE SOUTH TIER (NON-RESIDENT) | \$384.00 |
| WINTER STORAGE INDOOR STAND UP PADDLE | \$179.00 |
| WINTER STORAGE INDOOR STAND UP PADDLE (NON-RESIDENT) | \$205.00 |
| CATAMARAN CABLE SEASONAL STORAGE | \$673.00 |
| CATAMARAN CABLE SEASONAL STORAGE (NON-RESIDENT) | \$1,091.00 |
| MAST & SAIL STORAGE | \$64.00 |
| MAST & SAIL STORAGE (NON-RESIDENT) | \$122.00 |
| LOYALTY POWER BOAT LAUNCH ONLY | \$650.00 |
| LOYALTY POWER BOAT LAUNCH ONLY (NON-RESIDENT) | \$800.00 |
| LOYALTY POWER BOAT SEASON STORAGE NORTH PAD | \$1,650.00 |
| LOYALTY POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT) | \$1,920.00 |
| LOYALTY POWER BOAT YEARLY STORAGE NORTH PAD | \$1,850.00 |
| LOYALTY POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT) | \$2,020.00 |
| LOYALTY PERSONAL WATERCRAFT STORAGE | \$1,450.00 |
| LOYALTY PERSONAL WATERCRAFT STORAGE (NON-RESIDENT) | \$1,800.00 |
| LOYALTY PERSONAL WATERCRAFT STORAGE YEAR-ROUND | \$1,650.00 |
| LOYALTY PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NON-RESIDENT) | \$2,000.00 |

APPENDIX E

| RECREATION CENTER OF HIGHLAND PARK | | | |
|---|----------------------|------------------------------|---|
| FULL FACILITY | RESIDENT FEES | N/R FEES | PRICE INCREASE AS OF May 5, 2024 |
| DAILY FEE | \$15.00 | \$18.00 | N/A |
| 7-DAY | \$40.00 | \$45.00 | N/A |
| 10-PUNCH PASS | \$135.00 | \$162.00 | N/A |
| 30-DAY | \$89.00 | \$99.00 | N/A |
| BASIC ANNUAL MEMBERSHIP - INDIVIDUAL | \$48.00 | | \$50.00 |
| BASIC ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON | \$41.00 | | \$43.00 |
| GROUP EX ONLY ANNUAL MEMBERSHIP - INDIVIDUAL | \$48.00 | | \$50.00 |
| GROUP EX ONLY ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON | \$41.00 | | \$43.00 |
| ALL-INCLUSIVE ANNUAL MEMBERSHIP - INDIVIDUAL | \$71.00 | | \$73.00 |
| ALL-INCLUSIVE ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON | \$61.00 | | \$63.00 |
| TRACK PASS | \$0.00 | \$50/1 Year or \$9/per visit | N/A |
| AQUATICS | | | |
| DAILY FEE | \$12.00 | \$15.00 | N/A |
| 10-PASS | \$108.00 | \$135.00 | N/A |
| ADULT INDIVIDUAL | Part of RCHP pass | Part of RCHP pass | N/A |
| SENIOR INDIVIDUAL | Part of RCHP pass | Part of RCHP pass | N/A |
| OPEN GYM | | | |
| DAILY FEE | \$8.00 | \$10.00 | N/A |
| 10-PASS | \$72.00 | \$90.00 | N/A |
| TRAINING | | | |
| 30 MIN SESSIONS | | | |
| 1 SESSION | \$47.00 | \$57.00 | N/A |
| 3 SESSIONS | \$123.00 | \$153.00 | N/A |
| 10 SESSIONS | \$356.00 | \$456.00 | N/A |
| 45 MIN SESSIONS | | | |
| 1 SESSION | \$63.00 | \$73.00 | N/A |
| 3 SESSIONS | \$172.00 | \$202.00 | N/A |
| 10 SESSIONS | \$518.00 | \$618.00 | N/A |
| 60 MIN SESSIONS | | | |
| 1 SESSION | \$75.00 | \$85.00 | N/A |
| 3 SESSIONS | \$205.00 | \$235.00 | N/A |
| 10 SESSIONS | \$637.00 | \$737.00 | N/A |
| 2 ON 1 SESSION (1 HR/PERSON) | | | |
| 1 SESSION | \$47.00 | \$57.00 | N/A |
| 5 SESSIONS | \$205.00 | \$255.00 | N/A |
| SMALL GROUP TRAINING (PER PERSON/4-6 CLIENTS) | | | |
| 4X4 | \$108.00 | \$128.00 | N/A |
| 4X8 | \$205.00 | \$245.00 | N/A |
| KIDSClub | | | |
| DAILY FEE | \$7.00 | \$10.00 | N/A |
| JR ANNUAL MEMBERSHIP | \$27.00 | | \$29.00 |
| JR ADD-ON ANNUAL MEMBERSHIP | \$12.00 | | \$14.00 |

APPENDIX E

| SUNSET VALLEY GOLF CLUB | | |
|-----------------------------------|----------------------|-----------------|
| | | |
| | | |
| | RESIDENT FEES | N/R FEES |
| WEEKDAY (MON-THU) | | |
| PRIME TIME (OPEN-1:59PM) | \$47.00 | \$52.00 |
| MIDDAY (2-3:59PM) | \$42.00 | \$46.00 |
| TWILIGHT (4PM TO CLOSE) | \$32.00 | \$36.00 |
| SENIOR 18 HOLES | \$35.00 | \$39.00 |
| 9 HOLES | \$32.00 | \$36.00 |
| SENIOR 9 HOLES | \$32.00 | \$36.00 |
| JUNIOR | \$30.00 | \$33.00 |
| | | |
| WEEKEND (FRI-SUN, HOLIDAY) | | |
| PRIME TIME (OPEN-1:59PM) | \$58.00 | \$67.00 |
| MIDDAY (2-3:59PM) | \$52.00 | \$59.00 |
| TWILIGHT (4PM TO CLOSE) | \$36.00 | \$40.00 |
| 9 HOLES (ONLY AFTER 3PM) | \$36.00 | \$40.00 |

APPENDIX E

| | |
|-----------------------------|-------------|
| GOLF LEARNING CENTER | |
| | |
| | |
| DRIVING RANGE RATES | FEES |
| MATS | |
| 40 BALL BUCKET | \$11.00 |
| 70 BALL BUCKET | \$16.00 |
| GRASS | |
| 40 BALL BUCKET | \$13.00 |
| 70 BALL BUCKET | \$20.00 |
| | |
| MINATURE GOLF | |
| WEEKDAY | |
| 12 & UNDER | \$8.00 |
| 13 & ABOVE | \$9.00 |
| WEEKEND | |
| 12 & UNDER | \$9.00 |
| 13 & ABOVE | \$10.00 |

APPENDIX F

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PDRMA: Park District Risk Management Association, an association of more than 160 parks and conservation districts that pool resources to maximize safe park conditions while managing the risk of recreation activities.

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

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



PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND APPROPRIATION ORDINANCE
JANUARY 1, 2025 TO DECEMBER 31, 2025

BOARD OF PARK COMMISSIONERS

Calvin Bernstein, President
Jennifer Freeman, Vice-President
Terry Grossberg, Commissioner
Rafael Labrador, Commissioner
Barnett Ruttenberg, Commissioner

Mari-Lynn Peters,
Treasurer

Brian Romes,
Executive Director

ORDINANCE NO. 2025-01

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025

WHEREAS, the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, caused to be prepared in tentative form an annual combined Budget and Appropriation Ordinance and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the **29th Day of January 2025** and notice of said hearing was given at least one week prior thereto as required

by law and all other legal requirements have been complied with,

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

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes of the Park District of Highland Park, Lake County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning January 1, 2025 and ending December 31, 2025

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

I. The amount Budgeted and Appropriated For General Purposes:

| | <u>Budget</u> | <u>Appropriation</u> |
|---|-------------------------------|-------------------------------|
| Salaries | \$3,681,442 | \$4,049,586 |
| Contractual Services | 1,382,993 | 1,521,292 |
| Insurance | 1,355,463 | 1,491,009 |
| Materials & Supplies | 299,554 | 329,509 |
| Maintenance & Landscaping | 119,849 | 131,834 |
| Utilities | 128,958 | 141,854 |
| Pension | 322,348 | 354,583 |
| Transfers Out | <u>622,920</u> | <u>685,212</u> |
| Total Budgeted and Appropriated for General Fund: | <u>\$7,913,527</u> | <u>\$8,704,879</u> |

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

| | | |
|--|-------------------------------|-------------------------------|
| Contractual Services | \$447,221 | \$491,943 |
| Transfer Out | <u>600,000</u> | <u>660,000</u> |
| Total Budgeted and Appropriated for Special Recreation Fund: | <u>\$1,047,221</u> | <u>\$1,151,943</u> |

III. The amount Budgeted and Appropriated For Recreation Purposes:

| | <u>Budget</u> | <u>Appropriation</u> |
|--|----------------------------|----------------------------|
| Salaries | \$7,277,377 | \$8,005,114 |
| Contractual Services | 1,515,585 | 1,667,144 |
| Insurance | 1,638,450 | 1,802,295 |
| Materials & Supplies | 452,066 | 497,273 |
| Maintenance & Landscaping | 484,372 | 532,809 |
| Utilities | 905,288 | 995,817 |
| Pension Contributions | 620,480 | 682,528 |
| Cost of Goods Sold | 111,325 | 122,458 |
| Instructional Program | 3,909,408 | 4,300,348 |
| Capital Outlay | 83,300 | 91,630 |
| Transfers Out | <u>3,053,130</u> | <u>3,358,443</u> |
| Total Budgeted and Appropriated for Recreation Fund: | <u>\$20,050,781</u> | <u>\$22,055,859</u> |

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

| | | |
|--|---------------------------|---------------------------|
| Principal | \$2,180,000 | \$2,398,000 |
| Interest | 1,401,985 | 1,542,184 |
| Fees & Charges | <u>1,500</u> | <u>1,650</u> |
| Total Budgeted and Appropriated for Debt Service Fund: | <u>\$3,583,485</u> | <u>\$3,941,834</u> |

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

| | | |
|--|----------------------------|----------------------------|
| Contractual Services | \$190,000 | \$209,000 |
| Capital Outlay | <u>18,249,299</u> | <u>20,074,229</u> |
| Total Budgeted and Appropriated for Capital Projects Fund: | <u>\$18,439,299</u> | <u>\$20,283,229</u> |

Total Estimated Expenditures Budgeted (All Funds) \$51,034,313

Total Estimated Expenditures Appropriated (All Funds) \$56,137,744

Summary of Funds Budgeted and Appropriated

| | <u>Budget</u> | <u>Appropriation</u> |
|-------------------------|---------------|----------------------|
| General Fund | 7,913,527 | 8,704,879 |
| Special Recreation Fund | 1,047,221 | 1,151,943 |
| Recreation Fund | 20,050,781 | 22,055,859 |
| Debt Service Fund | 3,583,485 | 3,941,834 |
| Capital Projects Fund | 18,439,299 | 20,283,229 |
| Total Budgeted | 51,034,313 | |
| Total Appropriated | | 56,137,744 |

Each of said sums of money and aggregate thereof are deemed necessary by the Board of Park Commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January 2025 and ending the 31st day of December, 2025 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2025, and prior years, to the extent not otherwise re-appropriated for other purposes herein, are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

All receipts and revenue not specifically appropriated, and all unexpended balances from the preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the corporate fund and shall be placed to the credit of such fund.

SECTION 4: Pursuant to law the following determinations have been and are hereby made a part hereof:

- a) Cash on hand and short-term investments at the beginning of the fiscal year:

\$34,408,817
- b) Estimate of cash expected to be received during the fiscal year from all sources:

\$32,732,206
- c) Estimate of expenditures contemplated for the fiscal year:

\$46,758,262
- d) Estimate of cash and short-term investments expected to be on hand at the end of the fiscal year:

\$20,382,761

SECTION 5: All ordinance or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2025, and ending December 31, 2025, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A Certified copy of the Ordinance shall be filed with the County Clerk of Lake County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 29th Day of January 2025, pursuant to a roll call vote.

Roll Call Vote:

Ayes: _____

Nays: _____

Absent and Not Voting: _____

Ordinance Approved: _____

Calvin Bernstein
Board of Commissioners of the
Park District of Highland Park

ATTEST:

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

SEAL

STATE OF ILLINOIS)

) SS

COUNTY OF LAKE)

CERTIFICATION

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

DO HEREBY CERTIFY, that the attached ANTICIPATED REVENUES BY SOURCE to be received by the Park District of Highland Park, Lake County, Illinois for the fiscal year beginning on the 1st day of January 2025 and ending on the 31st day of December 2025 to be as follows:

| | |
|---|------------------|
| General real estate tax revenues | \$15,753,874 |
| Personal property replacement tax revenue | 140,000 |
| Investment earnings revenue | 215,000 |
| Daily fees | 2,996,493 |
| Rental revenue | 1,705,394 |
| Program user fees | 6,952,941 |
| Merchandising retail sales revenue | 183,170 |
| Memberships revenue | 1,722,428 |
| Miscellaneous revenue | 3,062,906 |
| Transfers | <u>4,276,050</u> |
| | \$37,008,256 |

The above is certified this 29th day of January 2025.

Mari-Lynn Peters, Treasurer
Park District of Highland Park

ATTEST:

SEAL

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

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance No. #2025-1

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, ENDING DECEMBER 31, 2025, of the Park District of Highland Park, Lake County, Illinois adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Park District of Highland Park, held at Highland Park, Illinois in said District at 6:00p.m. on the 29th Day of January, 2025.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District of Highland Park, Illinois, this 29th Day of January 2025.

Brian Romes, Secretary
Board of Park Commissioners

(SEAL)