

**MINUTES OF A THE FINANCE COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON DECEMBER 09, 2025, 8:02 AM.**

A motion was made by Commissioner Greenberg and seconded by President Grossberg to allow Commissioner Beck and Vice President Freeman to participate by electronic means.

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

Absent: None

Also, Present: Executive Director Romes; Director Peters, Director Smith, Director Gogola, Director Baird, Assistant Director Acevedo, Director Ochs, Manager Sangern, Manager Baczek, Coordinator Hejnowski

Guest Speaker: None

Additions to the Agenda

None.

Budget Book Presentation

Director Peters provided an overview of the 2026 Budget, noting that the General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,214,093. Of that surplus, \$3,675,000 will be transferred to the Capital Projects Fund and an additional \$1,644,800 to Debt Service. Debt payments total \$3,573,162, while capital expenditures total \$11,660,122, resulting in a planned Districtwide deficit spend for 2026, after debt and transfers of \$8,145,352. The transfer of \$3,075,000 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, now called the West Ridge Community Center. While absorbing this deficit spend in 2026, all operating fund balances will continue to exceed District policy minimums at 12/31/26.

Furthermore, the 2026 budget includes:

- Capital expenditure is approximately \$11.7 million.
- Operating expenditure is approximately \$26.7 million.
- Consolidated expenditures, including operations, debt, and capital, are approximately \$42.0 million.
- Tax support for the 2026 fiscal year represents approximately 49% of total revenues.

New for 2026, 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, finalizing the Master Plan, working toward submission for the Distinguished Accreditation award in 2026, finalizing review of the District policy procedure and conduct ordinance manuals, moving recreation and gymnastics programming to the new West Ridge Community Center, 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.

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The district utilizes various mechanisms to stay on course, including the GreenPrint 2024 Comprehensive Master Plan (soon to be replaced with a New GreenPrint 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 residents and customers' expectations by delivering extraordinary experiences within its parks and facilities, as well as through its programs and services.

A. GreenPrint 2024 (soon to be replaced with a New GreenPrint master plan)

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 until replaced with a new version.

B. 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 Park District. 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.

a. Park Site Plans

The Park Site Plan initiative, also known as the Neighborhood and Park Assessments, is in response to goals and objectives established in GreenPrint 2024 and the Land Management Plan. The assessment is used as a tool to ensure that the Park District is meeting its level-of-service standards for open space and recreational amenities throughout the Park District's outdoor parks. Each year the plan is reviewed to inform capital planning and operations.

b. 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. In 2025, the Park District completed phase 1 of the Sunset Woods Park Master Plan, with the support of the State of Illinois Department of Natural Resources Open Space Lands Acquisition and Development Grant (OSLAD). New improvements include a multi-generational flexible wheel friendly plaza and skate park, multi-use futsal and basketball court, and a community games area that includes a ping-pong table, bocce court, seating, and sidewalk painted games like hopscotch. The park landscaping was enhanced as part of the project with a native planting area and rain garden. Future phase of the master plan will be evaluated as funding becomes available.

c. 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. Since the completion of the plan, the Park District opened Club Pickel and Padel and entered into an agreement with The Golf Practice to operate holistic golf training.

d. Athletic Fields Master Plan

The Park District provides both informal and programmed competition level sports fields at locations throughout the community. The sports field master plan considers improvements to existing fields to meet program needs. In 2025, the Park District began construction of the first 90-foot baseball field that will accommodate all ages including high school and adult athletes.

The design focused primarily on drainage and playing surface. The resulting design includes an underdrain system to ensure quality playing fields that can withstand rainstorms. The field also includes accessible player seating and spectator seating.

C. 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. The Lakefront Master Plan and its complimentary plans continue to serve as a guide for capital and operational improvements at the Park District's four lakefront properties.

a. 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. Phase 1 of the Park Avenue Site Master Plan was completed in 2025.

b. Beach Management Plan

The Beach Management Plan outlines achievable operations and maintenance strategies to respond to climate change effects at Park District lakefront properties. The Park District collaborated with coastal engineers and regional experts to develop strategies tailored to each unique property. The Beach Management plan is a tool that guides daily, short-term, and long-term management of 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.

D. Sustainability Plan

In 2024, Park District staff updated the District's Sustainability Plan, now called Green Path, which was approved in July 2025. The planning process involved an assessment of regional climate change threats and priorities as well as stakeholder engagement. Green Path is both a guide for the Park District in mitigating, preparing for, and building resiliency to regional climate change threats and a roadmap to operational sustainability for the next 10 years.

E. ADA Transition Plan

The Park District of Highland Park strives to serve as the center of the community and to be our residents' first choice for recreational services. The ADA Transition Plan is a roadmap to address barriers at Park District parks and facilities. In 2024 the Park District completed an audit of parks and facilities as well as a review of programs and policies. With the audit information, the Park District updated the ADA Transition Plan in 2025.

F. 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.

G. 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 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. The district is planning an updated Strategic Plan to be developed in 2026.

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.*

H. 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 2026 Budget.

Regarding salaries and wages, Director Peters reported that the District's Classification and Compensation Plan, approved January 1, 2023, continues to guide employee compensation, recruitment, and retention. Positions were evaluated and grouped into a classification structure based on duties, responsibilities, qualifications, and job complexity. For 2026, a 3.5% merit increase and a 0.25% contingency increase are budgeted for all full-time employees.

A Part-Time and Seasonal Compensation and Classification Study, completed in 2023, established skill-based classifications and pay ranges. Salaries in the 2026 budget reflect minimum wage compliance and support the District's Employee Values Driven initiatives.

Regarding Debt position, Director Peters reported that the district invests annually in maintaining and improving infrastructure. Capital improvements are funded through the tax levy, while program fees support operating costs. Operational surpluses are transferred to capital, and long-term asset needs are met through debt issuance. Prior to issuing new debt, staff evaluate existing obligations, operational surpluses, and future liabilities.

Regarding property taxes, Director Peters noted the Levy Ordinance was approved on December 17, 2025. The district is subject to rate limits and tax caps, which restrict levy increases to the lesser of 5% or CPI, excluding new construction. The district budgets conservatively but levies to capture growth, which would otherwise be permanently lost. For 2026, budgeted property tax revenue is \$16,578,991, with \$14,682,629 allocated to operating funds (excluding the debt levy).

In summary, the 2026 budget incorporates District values by prioritizing equity, inclusion, and fiscal responsibility. The Grant-in-Aid program remains funded at \$150,000 to reduce financial barriers for residents. The Parks Foundation is expected to contribute significant support through fundraising efforts, including the annual Champion's Celebration and a fundraising consultant for GreenPrint initiatives. Over

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\$100,000 in contributions is anticipated again in 2026. Investment income exceeded projections in 2025 due to higher interest rates, and staff continue to ladder investments for optimal returns while maintaining liquidity. Sunset Valley and Deer Creek experienced strong patronage in 2025; while the district hopes this continues, 2026 projections remain conservative.

2026 Independent Contractor Agreement Renewal with the Golf Practice

Director Ochs reported that the current Independent Contractor Agreement between the Park District of Highland Park and The Golf Practice for golf programs and services will expire on December 26, 2025. Park District staff met with The Golf Practice to review and discuss renewal terms.

Highlights of the updated proposal include:

- A mutually agreed-upon 5% increase in private lesson compensation.
- An increase in the Park District's revenue share for The Golf Practice Half Day Camps at the Golf Learning Center, from 30% to 35%.
- Waive 25% revenue share for the High School prep summer camps so long as the Golf Practice continues to pay the full posted greens fee Monday through Friday at Sunset Valley Golf Club.
- The Golf Practice will pay the Park District the monetary difference between resident vs nonresident fees for each individual High School Prep summer camp participant, who is a nonresident of Highland Park.

It was the consensus of the Finance Committee to place the renewal letter outlining the updated terms of the Independent Contractor Agreement with The Golf Practice on the consent agenda for the December 17, 2025 Regular Meeting of the Park Board of Commissioners.

Other Business

None.

Open to the Public to Address the Board

None.

Adjournment

The meeting adjourned at 9:16 a.m.

Respectfully submitted,



Roxanne Hejnowski, Assistant Secretary