

NOTICE OF REGULAR MEETING

Wednesday, January 21, 2026

Regular Meeting

6:00 pm

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

REGULAR MEETING AGENDA

- I. CALL TO ORDER
- II. ROLL CALL
- III. ADDITIONS TO THE AGENDA
- IV. PUBLIC HEARING FOR THE 2026 BUDGET
- V. PUBLIC COMMENT FOR ITEMS ON AGENDA
- VI. CONSENT AGENDA
 - A. Approval of the Minutes from December 09, 2025 Finance Committee Meeting
 - B. Approval of the Minutes from December 09, 2025 Lakefront, Parks, and Natural Areas Committee Meeting
 - C. Approval of the Minutes from December 09, 2025 Workshop Meeting
 - D. Approval of the Minutes from December 16, 2025 Special Meeting
 - E. Approval of the Minutes from December 17, 2025 Master Planning Committee Meeting
 - F. Approval of the Minutes from December 17, 2025 Regular Meeting
 - G. Approval of 2026 Park Fitness Locker Room Renovation
 - H. Approval of the Addendum to the L6 Technology IT Support Services Agreement
 - I. Approval of Ordinance 2026-02: An Ordinance Amending the Appropriation Ordinance for the Fiscal Year Beginning January 1, 2025 and Ending on December 31, 2025
 - J. Bills and Payroll in the amount of \$3,328,995.56
- VII. FINANCIAL FORECASTS TREASURER'S REPORT
- VIII. UNFINISHED BUSINESS
 - A. Approval of Ordinance 2026-01: Combined Budget and Appropriation Beginning January 1, 2026 through December 31, 2026
 - B. Consideration to Approve the 2026 New West Ridge Community Center Furniture Bid
 - C. Heller Nature Center Update
- IX. NEW BUSINESS
 - A. Parks Foundation Update
 - B. Board Committee Updates
 - C. Annual Marketing Report
 - A. Director's Report
 - D. Board Comments
- X. OTHER BUSINESS
- XI. OPEN TO PUBLIC TO ADDRESS THE BOARD

NOTICE OF REGULAR MEETING

Wednesday, January 21, 2026

Regular Meeting

6:00 pm

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

XII. CLOSED SESSION PURSUANT TO THE FOLLOWING SECTIONS OF THE OPEN MEETINGS

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

XIII. ACTION FROM CLOSED SESSION IF ANY

A. Review of the Closed Session Minutes from July 16, 2025 - December 17, 2025

XIV. ADJOURNMENT

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

**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.

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

\$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

**MINUTES OF A THE FINANCE COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON DECEMBER 09, 2025, 5:02 PM.**

A motion was made by Vice President Freeman and seconded by President Grossberg to allow Commissioner Labrador 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 Voss, Director Gogola, Director Baird, Assistant Director Acevedo, Coordinator Hejnowski

Guest Speaker: None

Additions to the Agenda

None.

Heller Nature Center Update

Executive Director Romes reported that Resident John Cooper, owner of 2700 Point Lane, submitted a proposal for City of Highland Park consideration to permit property tours as a special use. If approved, this would lead to a special use permit application.

The proposed “Experience Greatness” program aims to inspire personal transformation through themes of mindset, action, and service, offering mentorship to youth from all economic backgrounds.

The proposal seeks a partnership with Heller Nature Center as the access point, including a small trail extension, funding for improvements, shuttle service, and insurance coverage. The partnership would provide financial support, program integration, and event access for the Park District.

John Cooper will present the proposal to the City Council on December 15, 2025, with potential referral to the Plan and Design Commission in January 2026.

It was the consensus of the Park Board to allow the Executive Director to engage in conversations with Mr. Cooper in effort to explore the possibility of a partnership with Champions Point that would provide public benefit to the community.

It was the consensus of the Park Board President to authorize two Park Board Commissioners to act as liaisons to these discussions.

It was the consensus of the Park Board to direct all official communications to residents, media, or staff regarding the proposal from Mr. Cooper be delegated to the Executive Director.

It was the consensus of the Park Board for an initial statement from the Executive Director as follows “The Park District has received a proposal from resident Mr. Cooper at 2700 Point Lane, and the Park Board has

Lakefront, Parks, and Natural Areas Committee Meeting Minutes

December 09, 2025

authorized the Executive Director to explore the possibility of a partnership with Champions Point that would provide public benefit to the community, congruent with the districts stated Mission Statement and board approved policies.

Other Business

Commissioner Greenberg requested to discuss Sheridan Park at a future Lakefront, Parks, and Natural Areas Committee Meeting to discuss the idea of clearing the invasive species and planting a pollinator garden.

Commissioner Beck asked if there are any updates regarding the Sheridan Road Sidewalk project. Director Smith has a meeting this week with engineers, he does not have any added information since the last updated shared at the November 11 Finance Committee Meeting.

Open to the Public to Address the Board

None.

Adjournment

The meeting adjourned at 5:47 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF WORKSHOP MEETING
DECEMBER 09, 2025**

The meeting was called to order at 6:01 p.m. President Grossberg.

ROLL CALL

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

Absent: None

Staff Present: Executive Director Romes; Director Smith; Director Peters; Director Voss; Director Gogola; Director Baird; Assistant Director Acevedo; Manager Kutscheid; Coordinator Hejnowski

Guest Speaker: None

ADDITIONS TO THE AGENDA

None.

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

City Council Woman, Annette Lidawer

1707 Saint John's Avenue, Highland Park

She expressed sincere appreciation to the Park Board of Commissioners and Staff, commending their outstanding service to the community and their strong cooperation with the City of Highland Park on various projects.

CONSTRUCTION PROJECT UPDATES

A. New Facility and Site Improvements at West Ridge Park

Director Smith shared images of recent progress. Interior updates include completed rough-in work for electrical and plumbing, with drywall installation now underway. Exterior work includes ongoing under-drain installation for the ball field, and solar panel installation is expected to begin this month.

B. Lincoln Park Improvements Project

Manager Kutscheid reported that playground and shelter installations are complete, the rubber base surface has been laid, and the ballfield has been seeded. Once snow melts, the contractor will finish final touches, conduct a safety check, and remove the construction fence. A ribbon-cutting ceremony is planned for spring 2026.

C. Rosewood Park Playground Replacement Project

Manager Kutscheid reported that the playground installation is complete. The pathway to the playground will be laid this weekend. Once snow melts, the contractor will finish final touches, conduct a safety check, and remove the construction fence. Playground will be open for use in spring 2026.

REVIEW OF VOUCHERS

Director Peters reported that there were two notable vouchers: a check to NSSRA for our member contributions and check to W.B. Olson for the New Facility and Site Improvements at West Ridge Park.

OTHER BUSINESS

A. Human Relations Advisory Group

President Grossberg reported that the City of Highland Park's Human Relations Advisory Group is seeking a Park District Commissioner to serve on the group. Currently, Manager Pierce represents the district. The group supports community programs that enhance quality of life and provides advisory recommendations on social issues, equality, and social justice.

OPEN TO THE PUBLIC TO ADDRESS THE BOARD

None.

CLOSED SESSION

A motion was made by Commissioner Beck, seconded by Commissioner Labrador to adjourn into Closed Session for discussion of Section 2(c)1: The employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body;

Roll Call:

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

Nay: None

Absent: None

Abstain: None

Motion Carried

The meeting adjourned into Closed Session at 6:31 p.m.

The meeting reconvened into Open Session at 7:41 p.m.

ACTION FROM CLOSED SESSION IF ANY

President Grossberg reported that the Park Board of Commissioners met in Closed Session under Section 2(c)1: The employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body;

No action was taken.

ADJOURNMENT

A motion was made by Commissioner Greenberg and seconded by Commissioner Labrador and approved by a unanimous vote. The Board Meeting adjourned at 7:41 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**MINUTES OF THE MASTER PLANNING COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON DECEMBER 17, 2025, 4:32 PM.**

A motion was made by Commissioner Beck and seconded by Commissioner Labrador to allow Commissioner Greenberg to participate by electronic means.

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

Absent: None

Also, Present: Executive Director Romes; Deputy Director Carr; Director Smith; Director Voss; Director Peters; Director Gogola; Director Hall; Director Ochs; Assistant Director Soto; Manager Schwartz; Coordinator Hejnowski

Guest Speaker: The Lakota Group: Siraj Asfahani and Scott Freres

Vice President Freeman joined the meeting at 4:43 p.m.

Additions to the Agenda

None.

Master Plan Update

Scott Freres, the Lakota Group, presented the GreenPrint Master Plan initiatives matrix. The matrix has capital development projects, capital improvement projects, planning/programming projects, and operational planning projects listed by prioritization tiers designed for the capital plan. Tiers 1-3 are safety and legal compliance, critical repairs, and scheduled replacements (highest priority), Tiers 4-5 are improving existing items and new items, and Tier 6 are unfunded items. The matrix also includes 2026 hard costs for each project and whether the projects are funded.

Other Business

None.

Open to the Public to Address the Board

None.

Adjournment

A motion was made by Commissioner Beck and seconded by Vice President Freeman and approved by a unanimous vote. The Master Planning Committee Meeting adjourned at 5:55 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF REGULAR MEETING
DECEMBER 17, 2025**

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

A motion was made by Commissioner Beck and seconded by Commissioner Labrador to allow Commissioner Greenberg to participate in tonight's meeting by electronic means.

Roll Call:

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

Nay: None

Absent: Commissioner Greenberg

Abstain: None

Motion Carried

ROLL CALL

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

Absent: None

Staff Present: Executive Director Romes; Deputy Director Carr; Director Smith; Director Peters; Director Voss; Director Gogola; Director Hall; Director Ochs; Assistant Director Soto; Manager Liewehr; Manager Sangern; Coordinator Hejnowski

Guest Speaker: None

ADDITIONS TO THE AGENDA

None.

PUBLIC HEARING FOR THE TAX LEVY ORDINANCE

A motion was made by Commissioner Beck and seconded by Vice President Freeman to convene the public hearing for the Supplemental and Tax Levy Ordinances. The public hearing for the Supplemental Tax Levy to pay the principal of and interest on the outstanding General Obligation Limited Tax Park Bonds, Series 2024, of the Park District of Highland Park, Lake County, Illinois, representing the District's

additional request for property taxes to be received in 2026 for the debt service fund. The amount of the supplemental levy is \$27,189.14. The amount of the Tax Levy exclusive of the debt service is \$15,088,021.

Roll Call:

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

Nay: None

Absent: None

Abstain: None

Motion Carried

President Grossberg reported that the public hearing for the Tax Levy Ordinances is now in session.

As required by law, notification of tonight's hearing was posted in the Highland Park News.

No members from the public or members from the Park Board of Commissioner's wished to speak on the public hearing and Executive Director Romes did not receive any written communications relative to the Tax Levy Ordinances.

A motion was made by Vice President Freeman and seconded by Commissioner Labrador to close the public hearing.

Roll Call:

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

Nay: None

Absent: None

Abstain: None

Motion Carried

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

Cal Bernstein

1473 Sherwood Rd, Highland Park

He commended the Park Board of Commissioners and Park District Staff. He is looking forward to 2026 and future years regarding projects and wished every happy and safe holidays.

CONSENT AGENDA

President Grossberg requested that the Approval of 2026 Affiliated Organization Agreements be moved to Unfinished Business so staff could provide a quick update before the Park Board approves the agreements.

A motion was made by Commissioner Beck, seconded by Commissioner Labrador to move items “G. Approval 2026 Highland Park Pops Affiliate Organization Agreement”, “H. Approval 2026 Highland Park Players Affiliate Organization Agreement”, “I. Approval 2026 American Youth Soccer Organization Affiliate Agreement”, and “K. Approval 2026 Uptown Music Theater of Highland Park Affiliate Organization Agreement” to Unfinished Business.

Roll Call:

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

Nay: None

Absent: None

Abstain: None

Motion Carried

A motion was made by Commissioner Beck, seconded by Commissioner Labrador to approve the Minutes November 08, 2025 Master Planning Committee Meeting, the Minutes November 11, 2025 Finance Committee Meeting, the Minutes November 12, 2025 Workshop Meeting, the Minutes November 19, 2025 Regular Meeting, Ordinance #2025-13 An Ordinance Authorizing a Supplemental Property Tax Levy to Pay the Principal of and Interest on the Outstanding General Obligation Limited Tax Park Bonds, Series 2024, of the Park District of Highland Park, Lake County, Illinois, Ordinance #2025-14 Tax Levy for 2025, the 2026 IAPD/IPRA Soaring to New Heights Conference Attendance, the 2026 Renewal Letter of the Independent Contractor’s Agreement The Golf Practice, the 2026 License Agreement Between the Park District of Highland Park and the North Shore Yacht Club, and Bills and Payroll in the amount of \$8,625,679.78

Roll Call:

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

Nay: None

Absent: None

Abstain: None

Motion Carried

FINANCIAL FORECASTS AND TREASURER'S REPORT

Operations (General and Recreation Funds) Budget vs. Actual

Director Peters shared the end-of-year projections and actual figures as of November 30, 2025. Projected Revenues are greater than budget by \$2.5 million and projected expenses are less than budgeted by a little over \$1 million for a projected \$2.5 million surplus.

Conclusion

The following Park District programs and facilities are performing better than budget: property taxes have a \$400,000 surplus and interest income has a \$1.3 million surplus, tennis has a \$221,000 surplus, Park Fitness memberships, personal training, and group exercise classes has a \$75,000 surplus, early childhood enrichment has a \$174,000 surplus, golf has a \$550,000 surplus. Also, there is \$350,000 savings from payroll expenses.

UNFINISHED BUSINESS

A. 2026 Proposed Budget and the Budget and Appropriation Ordinance

Director Peters reported that Staff is pleased to present the proposed 2026 Park District of Highland Park Budget for consideration by the Board of Park Commissioners. This budget represents the calendar year January 1, 2026, through December 31, 2026. The Finance Committee reviewed the proposed budget in detail at the Finance Committee meetings held on November 11, 2025, and December 9, 2025.

Per park district code "The governing body of each park district shall, within or before, the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance." The purpose of today's presentation is to gain consensus from Park Board Commissioners to move forward and lay the budget down for a period of thirty days so that the public may review it.

After that period has expired, there will be a hearing for the public on January 21, 2026. Later that evening, the Budget will be presented to the Park Board for approval of the Budget, and the Budget and Appropriations Ordinance. Upon approval, the budget will be certified by the county.

Staff received consensus from the Park Board of Commissioners to move forward and lay the budget down for a period of thirty days so that the public may review it.

B. Approval of 2026 Affiliated Organization Agreements

Executive Director Romes reported that the Park District of Highland Park recognizes that certain organizations exist within the community whose purposes are to serve and enhance recreational opportunities for a specific purpose and group. These organizations are separate and independent from the Park District and provide for their own leadership and operational structure. Through working relationships with outside Organizations and joint efforts, each party can contribute to greater public service without relinquishing their separate identities or any of their individual responsibilities.

To this end, the Park District is willing to establish working relationships and cooperative agreements with designated Affiliate or Sponsored organizations. Within the terms of a written agreement, the

parties will define the working relationship, mutual expectations, and individual responsibilities. However, these agreements shall serve only as a frame of reference to ensure that the parties' concept of joint planning, use, and maintenance is followed to the maximum extent possible, while retaining the essential freedom of discretion, decision, and action in planning, developing, and maintaining recreational programs. Under no circumstances shall any sponsored or affiliated club utilize any facility for the complete exclusion of the general public unless otherwise approved by the Park Board of Commissioners. Per Park District procedure, staff received four applications requesting status as Park District Affiliate Groups.

- American Youth Soccer Organization (AYSO) of Highland Park
- Highland Park Pops
- Highland Park Players
- Uptown Theater of Highland Park

A motion was made by Commissioner Labrador and seconded by Commissioner Beck to approve the 2026 Affiliated Organization Agreements with American Youth Soccer Organization (AYSO) of Highland Park, the Highland Park Pops, the Highland Park Players, and Uptown Music Theater of Highland Park.

Roll Call:

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

Nay: None

Absent: None

Abstain: None

Motion Carried

NEW BUSINESS

A. Parks Foundation

Commissioner Beck provided a year in review of financial support from the Parks Foundation for capital projects and scholarships so Highwood and Highland Park families could participate in Park District programs.

B. Board Committee Updates

Executive Director Romes reported that at the December 09 Finance Committee Meeting that staff reviewed the 2026 budget. A public hearing will be held on January 21, 2026, to approve the 2026 Combined Budget and Appropriation Beginning January 1, 2026, through December 31, 2026. Additionally, staff reviewed the renewal terms for the Independent Contractor Agreement between the Park District of Highland Park and The Golf Practice for golf programs and services.

At the December 09 Lakefront, Parks, and Natural Areas Committee Meeting Staff and the Park Board meet to discuss the proposal to the City of Highland Park from Resident John Cooper, owner of 2700

Point Lane, for a special use permit application to permit property tours. Additionally, the proposal seeks a partnership with Heller Nature Center as the access point, including a small trail extension, funding for improvements, shuttle service, and insurance coverage. The partnership would provide financial support, program integration, and event access for the Park District.

Lastly, before this meeting, the Master Planning Committee met. Representatives from the Lakota Group presented the GreenPrint Master Plan initiatives matrix. The matrix has projects listed by capital plan prioritization tiers, noting that tiers 1-3 are safety and legal compliance, critical repairs, and scheduled replacements (highest priority), tiers 4-5 are improving existing items and new items, and tier 6 are unbudgeted items. Director Smith shared a graph highlighting the amount budgeted for tiers 1-3, tiers 4-5, and the total budget (tiers 1-5) over the next 5 years (through 2030). There was also a column for tier 6 unbudgeted projects.

C. End of Season Golf Reports

Manager Sangern reported that Sunset Valley Golf Club hosted 9 events (mix of outings and tournaments), 10 music nights, and he is pleased to report that Relish Catering hosted 3 movie nights, Neighbors' Nights with Trivia, and Breakfast with Santa. In 2026, the restaurant team will bring more Clubhouse events which will include but not limited to trivia nights, wine tasting, bourbon tastings, Oktoberfest and much more.

Director Ochs reviewed budgeted vs actual monthly greens fees and the total paid rounds. He reviewed the actual vs budgeted operational revenues and expenses for Sunset Valley Golf Club.

Director Ochs reviewed actual vs. budgeted revenues from miniature golf and the driving range. Additionally, he shared participation figures from the Golf Practice, which includes private lessons and camps.

Manager Sangern shared what to expect in 2026.

D. Club Pickle and Padel Report

Manager Liewehr reviewed budgeted vs actual membership sales and year to date participation figures for winter pickleball programs, permanent court times, and open play for pickleball and padel.

E. Directors Report

Executive Director Romes reviewed the facility holiday hours and winter break camp opportunities. Looking into January he highlighted the Martin Luther King Jr. Day of Service event on January 19, 2026.

F. Board Comments

None.

OTHER BUSINESS

None.

OPEN TO THE PUBLIC TO ADDRESS THE BOARD

None.

CLOSED SESSION

A motion was made by Commissioner Beck, seconded by Commissioner Labrador to adjourn into Closed Session for discussion of Section 2(c)1: The employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body;

Roll Call:

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

Nay: None

Absent: None

Abstain: None

Motion Carried

The meeting adjourned into Closed Session at 7:14 p.m.

The meeting reconvened into Open Session at 7:54 p.m.

ACTION FROM CLOSED SESSION IF ANY

President Grossberg reported that the Park Board of Commissioners met in Closed Session under Section 2(c)1: The employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body;

No action was taken.

ADJOURNMENT

A motion was made by Vice President Freeman and seconded by Commissioner Greenberg and approved by a unanimous vote. The Board Meeting adjourned at 7:55 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary



Memorandum

To: Park Board of Commissioners

From: Casey Lawler, Planning & Projects Supervisor; Jeff Smith, Director of Planning, Projects, and IT; Brian Romes, Executive Director

Date: January 21, 2026

Subject: **Approval of the 2026 Park Fitness Locker Room Renovation**

Summary

The Park District of Highland Park received seven (7) sealed bids on Friday, December 19, 2025 for materials and labor to complete the 2026 Park Fitness Locker Room Renovation. Work is scheduled to occur late May through early August 2026.

Bid Results

Contractor	Base Bid	Alternate 1 <i>Grooming Area</i>	Alternate 2 <i>Sauna Buildout</i>	Alternate 3 <i>Entrance Renovations</i>	Alternate 4 <i>Plastic Shower Partitions</i>	Total
Angstrom Design & Build	\$217,281.41	\$335,650.66	\$365,064.04	\$225,422.37	(\$202,740.56)	\$940,677.92
Integrity Developers, Inc.	\$308,600.00	\$282,400.00	\$75,500.00	\$29,200.00	(\$29,500.00)	\$666,200.00
Kandu Construction Inc.	\$476,000.00	\$147,000.00	\$67,000.00	\$47,000.00	(\$10,000.00)	\$727,000.00
KWCC Inc.	\$368,000.00	\$239,000.00	\$46,000.00	\$50,000.00	(\$25,000.00)	\$678,000.00
Structures Construction LLC, dba STRUXC	\$381,383.00	\$236,968.00	\$183,613.00	\$48,718.00	(\$12,500.00)	\$838,182.00
Stuckey Construction Company	\$302,000.00	\$220,000.00	\$46,000.00	\$53,000.00	(\$50,000.00)	\$571,000.00
Total Renovations	\$256,000.00	\$99,080.00	\$57,500.00	\$16,000.00	(\$9,000.00)	\$419,580.00

The low bidder for the recommended Base Bid, Alternate 1 and Alternate 2 is Total Renovations. This contractor has relevant experience, including recent work for the Park District of Highland Park.

Budget Impact

Total Budgeted Capital Funds	\$450,000.00
Design	(\$50,000.00)
Total Renovations Base Bid	(\$256,000.00)
Alternate 1 (Grooming Area)	(\$99,080.00)
Alternate 2 (Sauna Buildout)	(\$57,500.00)
Total <u>Over</u> Budget	\$12,580.00

Recommendation

Staff recommend approval from the Park Board of Commissioners for Base Bid, Alternates 1 and Alternate 2 for the 2026 Park Fitness Locker Room Renovation and authorize the Executive Director to enter into an agreement in the amount of \$412,580.



Memorandum

To: Park Board of Commissioners

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

Date: January 21, 2026

Subject: **Approval of the Addendum to the L6 Technology IT Support Services Agreement**

Summary

The Park District is currently under contract with L6 Technology to provide support for all Park District IT systems. Over the past two years, this relationship has been a benefit to the Park District and the IT team has worked successfully with L6 Technologies.

Staff would like to expand this relationship and move L6 Technologies to a leadership role in the areas they are currently providing support which includes network design and monitoring, cybersecurity, internet and wifi, servers, and application support, as well as technology planning, project implementation, and vendor management. Day-to-day operations and current IT staffing would remain unchanged. This additional scope would fill the responsibilities of the current IT Manager vacancy and that position would not be filled. The cost for this expanded scope would be covered by the funds budgeted for the IT Manager position.

Staff would enter into a six-month agreement for this additional scope at the cost of \$42,000. This would allow time to evaluate the success of this approach and determine whether the Park District would like to continue with this new structure in the IT Department or fill the IT Manager position.

Recommendation

Staff recommend approval from the Park Board of Commissioners for the Addendum to the L6 Technology IT Support Services Agreement and to authorize the Executive Director to enter into a six-month agreement in the total amount of \$42,000.

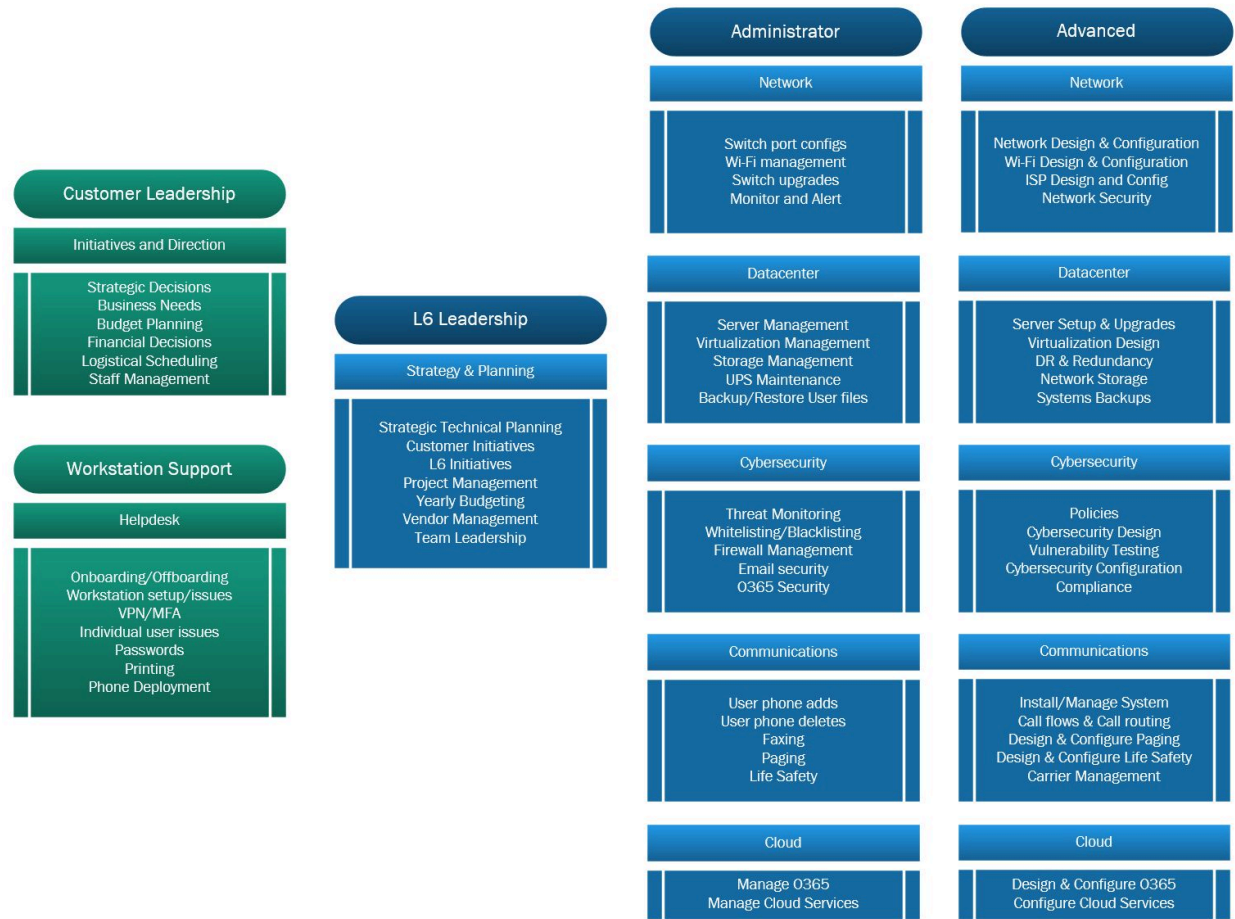


ADDENDUM TO:

IT Support Services
Proposal 05/24/2024



This is a 6 month addendum to the existing support agreement to run concurrently with the existing contract. L6 Technology will take on the duties previously being filled by staff covering planning, projects, and additional helpdesk interaction and mentoring. The following is a high level org chart of the alignment with current staff that outlines both additional support along with current support under existing contract.



Pricing & Signatures

Pricing is all inclusive and covers the additional efforts as outlined in this document.

6 Month Additional Support = \$7,000.00 per month

Addendum Term: January 1, 2026 – June 30, 2026

To be reviewed 45 days prior to June 30, 2026.

***Upon signing this agreement, it shall run concurrently with the existing support agreement. This addendum is effective from January 1, 2026 through June 30, 2026.

This addendum is covered by the existing master services agreement already in place.

In witness whereof, the parties of hereto have signed this Agreement as of the date signed below.

CLIENT

Park District of Highland Park

Signature:_____

Printed Name:_____

Title:_____

Date:_____

CONTRACTOR

L6 Technology, Inc.

Signature:_____

Printed Name:_____

Title:_____

Date_____



Memorandum

To: Board of Commissioners

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

Date: January 21, 2026

Subject: **Approval of Ordinance #2026-02 – Approval of Ordinance 2026-02: An Ordinance Amending the Appropriation Ordinance for the Fiscal Year Beginning January 1, 2025 and Ending on December 31, 2025**

Due to increased projects and spending in the Capital Projects Fund in 2025, and healthy fund balance in the Special Recreation Fund, additional funds that support ADA improvements at Park District facilities were able to be supported throughout the year. As a result, an additional \$200,000 can be transferred from the Special Recreation Fund to the Capital Fund. Because this funds transfer would be over the 2025 appropriated amount in the Special Recreation Fund, an Ordinance must be approved by the Park Board of Commissioners that allows for a budget transfer from the item type 751 (Transfers Out) in the Recreation Fund to the Special Recreation Fund in order to allow for the transfer to the Capital Fund. After consultation with Park District Legal Counsel, staff have been advised that a formal budget amendment does not need to be filed with the County. As allowed by park district auditors, the transfer will be reported in the Annual Consolidated Financial Report.

Recommendation

Staff recommends approval from the Park Board of Commissioners of Ordinance #2026-02, An Ordinance Amending the Appropriation Ordinance for Fiscal Year 2025 that will transfer a total of \$140,000 from Recreation Fund Item Type 751, Transfers Out to the Special Recreation Fund Item Type 751.

PARK DISTRICT OF HIGHLAND PARK

**AN ORDINANCE AMENDING THE
APPROPRIATION ORDINANCE
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025 AND ENDING ON DECEMBER 31, 2025**

Ordinance 2026-02

PASSED AND APPROVED AT A MEETING OF THE
BOARD OF PARK COMMISSIONERS, JANUARY 20, 2026

ORDINANCE NO. 2026-02

**AN ORDINANCE AMENDING THE
APPROPRIATION ORDINANCE
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025 AND ENDING ON DECEMBER 31, 2025**

WHEREAS, the Park District of Highland Park is an Illinois park district organized and operating pursuant to the Illinois Park District Code, 70 ILCS 1205/1-1, et seq. (the “Code”);

WHEREAS, the District adopted Ordinance 2025-01, its Annual Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2025 and ending on December 31, 2025, on January 29, 2025 (the “Appropriation”);

WHEREAS, Section 4-4 of the Code states that the Board of Park Commissioners may, from time to time, make transfers between the various items in any fund in such Appropriation not exceeding in the aggregate 10% of the total amount appropriated in such fund, provided that such transfer does not result in any deficit of appropriations in the fund from which the transfer was made;

WHEREAS, Section 4-4 of the Code also states after the first 6 months of any fiscal year have elapsed the board may by two-thirds vote transfer from any appropriation item its anticipated unexpended funds to any other item of appropriation, theretofore made, and the item to which said transfer is made may be increased to the extent of the amount so transferred;

WHEREAS, the Board finds that a transfer of the excess appropriations as described in Exhibit A, attached hereto and incorporated by reference, shall (a) provide sufficient appropriation for each enumerated purpose for the current fiscal year, and (b) not result in any deficit of appropriations in any of the aforementioned line items or Fund during the current fiscal year;

NOW, THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Park District of Highland Park, Cook County, Illinois as follows:

SECTION ONE: The Board finds the foregoing recitals to be true and correct and hereby incorporate them as its legislative findings as though fully set forth herein.

SECTION TWO: The Appropriation for the current fiscal year shall be amended in the manner described in Exhibit A, attached hereto and incorporated as though fully set forth herein.

SECTION THREE: Subject to this Ordinance being approved by a **[two-thirds]** majority of the Board of Park Commissioners, the Board delegates authority to the Executive Director, Treasurer and the Park District's auditors to take all necessary and appropriate actions to implement the transfers herein described, record such changes in the Park District's books and records in the manner provided by law and ratifies all actions and expenditures heretofore taken which are consistent with the purpose of this Ordinance.

SECTION FOUR: Severability. The various provisions for this Ordinance are to be considered severable and if any part or portion of this Ordinance be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION FIVE: Effective Date. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES: _____

NAYS: _____

ABSENT: _____

PASSED this 21st day of January 2026.

APPROVED this 21st day of January 2026.

President
Park District of Highland Park

ATTEST:

Secretary
Park District of Highland Park

EXHIBIT A

TRANSFER OF LINE ITEM APPROPRIATIONS

Amount	Transfer From	Projected Remaining Spending Authority	New Spending Authority	Transfer To	Budget Projection	Current Approp.	New Authority
\$140,000	29-11-751	\$140,513	\$3,218,443	25-11-751	\$800,000	\$660,000	\$800,000



Memorandum

To: Board of Park Commissioners

From: Yolanda Peterson - Accounts Payable Administrator
Mari-Lynn Peters - Finance Director
Brian Romes - Executive Director

Date: January 21, 2026

Subject: Bills presented for the Board's review on January 21, 2026
Checks written December 13, 2025 to January 15, 2026

BILLS

DATE

AMOUNT

December 15, 2025 Emergency Check	\$ 1,255.28
December 18, 2025 Emergency Check	\$ 5,728.35
December 22, 2025 Emergency Check	\$ 1,414.00
January 9, 2026	\$ 384,221.78
January 15, 2026	\$ 1,725,156.76
Void Payments	\$ (2,087.00)
Bank Drafts	\$ 149,298.81
P-Card	\$ 184,428.40
Refunds	\$ 1,162.74

TOTAL **\$ 2,450,579.12**

PAYROLL DISBURSEMENTS

December 26, 2025	\$ 470,215.77
January 9, 2026	\$ 408,200.67
TOTAL	\$ 878,416.44

GRAND TOTAL **\$ 3,328,995.56**

To the Treasurer:

The payment of the above listed accounts is hereby approved by the below named Finance Committee member as of 12-17-2025 and you are hereby authorized to release the checks from the appropriate funds.

Finance Committee Member

ATTEST: _____
Secretary



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	01/05/2026	Bank Draft	0.00	111.65	DFT0005911
INV8556895	Invoice	12/23/2025	01.05.26 Bank Draft - HC & DC FSA	0.00	111.65	
19658	HEALTHEQUITY INC	01/05/2026	Bank Draft	0.00	227.66	DFT0005912
INV8569326	Invoice	12/29/2025	01.05.26 Bank Draft - HC & DC FSA	0.00	227.66	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	339.31
EFT's	0	0	0.00	0.00
	2	2	0.00	339.31

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	339.31
			<hr/> 339.31



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10111	AMALGAMATED BANK OF CHICAGO	01/05/2026	Bank Draft	0.00	475.00	DFT0005915
77371225	Invoice	12/01/2025	01.05.26 Bank Draft - Debt Admin Fee	0.00	475.00	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	475.00
EFT's	0	0	0.00	0.00
	1	1	0.00	475.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	475.00
			<hr/> 475.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04897 - 01.08.26 Monthly Aflac Bank Draft

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
10058	AFLAC	01/08/2026	Bank Draft	0.00	532.68	DFT0005916
489880	Invoice	12/26/2025	01.08.26 Monthly Aflac Bank Draft	0.00	532.68	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	532.68
EFT's	0	0	0.00	0.00
	1	1	0.00	532.68

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	532.68
			<hr/> 532.68



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	01/09/2026	Bank Draft	0.00	14,314.10	DFT0005914
010926	Invoice	01/09/2026	01.09.26 Bank Draft - ICMA 457	0.00	14,314.10	
12825	ICMA RETIREMENT TRUST #705568	01/09/2026	Bank Draft	0.00	729.00	DFT0005913
010926	Invoice	01/09/2026	01.09.26 Bank Drafts - ICMA Roth	0.00	729.00	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	15,043.10
EFT's	0	0	0.00	0.00
	2	2	0.00	15,043.10

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	15,043.10
			<hr/> 15,043.10



Park District of Highland Park, IL

Check Register

Packet: APPKT04888 - 01/09/26 Check Print

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
	Void	01/09/2026	Regular	0.00	0.00	193395
15147	ABC PRINTING COMPANY	01/09/2026	Regular	0.00	705.21	193385
300703	Invoice	12/15/2025	SVGC HOLIDAY CARDS 10X7 AND A-7 ENV...	0.00	580.92	
300706	Invoice	12/15/2025	BUSINESS CARDS	0.00	124.29	
17039	AIR COMFORT, LLC	01/09/2026	Regular	0.00	9,780.00	193386
417908	Invoice	11/05/2025	1201 PARK AVE LABOR AND TRIP CHARGE	0.00	1,060.00	
419292	Invoice	12/24/2025	Disconnect and remove existing gas fired ...	0.00	8,015.00	
419462	Invoice	12/30/2025	INSPECT DOME HEATER FOR OPERATIONA...	0.00	705.00	
10149	ANCEL GLINK DIAMOND BUSH	01/09/2026	Regular	0.00	1,485.00	193387
115332	Invoice	12/08/2025	Legal Service Rendered	0.00	1,485.00	
16949	ANDERSON LOCK	01/09/2026	Regular	0.00	2,538.88	193388
7122477	Invoice	12/15/2025	CURRIES SPECIAL ORDER DOOR	0.00	2,538.88	
20071	AVALON PETROLEUM COMPANY	01/09/2026	Regular	0.00	3,822.28	193389
010291	Invoice	12/02/2025	1242 FREDRICKSON PL STATE MOTOR FUE...	0.00	1,267.36	
010300	Invoice	12/09/2025	1242 FREDRICKSON PL STATE MOTOR FUE...	0.00	1,405.52	
010314	Invoice	12/31/2025	1242 FREDRICKSON PL STATE MOTOR FUE...	0.00	1,149.40	
20313	CAHILL HEATING & AIR CONDITIONII	01/09/2026	Regular	0.00	47,900.00	193390
48226491	Invoice	12/03/2025	INSTALL STERLING MAKE UP AIR UNIT PER...	0.00	47,900.00	
10473	CHICAGOLAND PAVING CONTRACTO	01/09/2026	Regular	0.00	6,555.00	193391
258902	Invoice	01/06/2026	WK COMPLETED FOR FISCAL YEAR 2025	0.00	6,555.00	
16209	CHRISTOPHER B. BURKE ENG. LTD	01/09/2026	Regular	0.00	6,830.00	193392
205832	Invoice	11/05/2025	ROUTINE INSPECTION OF 17 PED BRIDGES	0.00	2,205.00	
207055	Invoice	12/16/2025	ROUTINE INSPECTION OF 17 PD PED BRID...	0.00	4,625.00	
19975	COLLEY ELEVATOR COMPANY	01/09/2026	Regular	0.00	821.00	193393
286935	Invoice	09/29/2025	INSPECTION FEE NO-LOAD HYDRAULIC PR...	0.00	320.00	
291304	Invoice	11/12/2025	ELEVATOR MAINTENAINCE	0.00	251.00	
291780	Invoice	11/25/2025	REISPECTION FEE FOR NO-LOAD HYDRAUL...	0.00	250.00	

Check Register

Packet: APPKT04888-01/09/26 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
10537	COMMONWEALTH EDISON COMPAN	01/09/2026	Regular	0.00	50,927.86	193394
12012025-03487...	Invoice	12/01/2025	1377 Deer-Creek Pkwy 10/28/25-11/25/25	0.00	240.58	
12012025-07403...	Invoice	12/01/2025	2821 Ridge Rd 10/27/25-11/24/25	0.00	1,404.73	
12012025-08581...	Invoice	12/01/2025	1240 Fredrickson Pl 10/28/25-11/25/25	0.00	1,076.61	
12012025-23067...	Invoice	12/01/2025	1 Central Ave 01 10/28/25-11/25/25	0.00	239.24	
12012025-61788...	Invoice	12/01/2025	1801 Sunset Rd 10/28/25-11/25/25	0.00	1,725.31	
120125-0150341...	Invoice	12/01/2025	0 W LINDEN AVE 10/28/25-11/25/25	0.00	25.74	
120125-6409801...	Invoice	12/01/2025	0 N Clavey 10/28/25-11/25/25	0.00	2,945.60	
121525-8316451...	Invoice	12/15/2025	1201 Park Ave W 11/14/25-12/15/25	0.00	252.79	
121825-1877841...	Invoice	12/18/2025	3100 Trailway Dr 11/28/25-12/17/25	0.00	13,568.30	
121825-3788841...	Invoice	12/18/2025	2205 Skokie Rd 11/18/25-12/17/25	0.00	1,515.77	
121825-6031140...	Invoice	12/18/2025	1390 Sunset Rd 11/18/25-12/17/25	0.00	2,095.25	
122625-3518652...	Invoice	12/26/2025	2205 SKOKIE RD 11/24/25-12/26/25	0.00	61.99	
122625-7517621...	Invoice	12/26/2025	636 RIDGE RD 11/24/25-12/26/25	0.00	3,659.95	
122925-1911011...	Invoice	12/29/2025	0 E EGANDALE 11/24/25-12/26/24	0.00	67.11	
122925-2471321...	Invoice	12/29/2025	0 W RIDGE RD 11/24/25-12/26/25	0.00	924.54	
123025-0858167...	Invoice	12/30/2025	1240 FREDRICKSON 11/25/25-12/29/25	0.00	1,419.78	
123025-3986862...	Invoice	12/30/2025	1201 PARK AVE 11/25/25-12/29/25	0.00	12,516.20	
123125-0150341...	Invoice	12/31/2025	0 W LINDEN AVE 11/25/25-12/29/25	0.00	25.94	
123125-0348721...	Invoice	12/31/2025	1377 DEER-CREEK PKWY	0.00	112.34	
123125-0740352...	Invoice	12/31/2025	2821 RIDGE RD 11/24/25-12/26/25	0.00	2,883.50	
123125-1694872...	Invoice	12/31/2025	1220 FREDRICKSON 11/25/25-12/29/25	0.00	938.77	
123125-1854442...	Invoice	12/31/2025	0 N ROGER WILLIAMS 1E SHERIDAN 11/25...	0.00	1,809.33	
123125-2306711...	Invoice	12/31/2025	1 CENTRAL AVE 11/25/25-12/29/2025	0.00	639.48	
123125-6178872...	Invoice	12/31/2025	1801 SUNSET RD 11/25/25-12/29/25	0.00	733.64	
123125-6889221...	Invoice	12/31/2025	1 CENTRAL AVE 11/25/25-12/29/25	0.00	9.65	
123125-7018392...	Invoice	12/31/2025	1 E ST JOHNS ROGER 11/25/25-12/29/25	0.00	35.72	
17719	CONSTELLATION NEWENERGY - GAS	01/09/2026	Regular	0.00	3,113.14	193400
4467814	Invoice	12/11/2025	1201Park Ave W October 2025	0.00	3,113.14	
18562	DAVIS BANCORP INC	01/09/2026	Regular	0.00	2,090.00	193396
136829	Invoice	11/30/2025	SECURITY SRMORED TRANSPORTATION	0.00	2,090.00	
17779	DK ORGANICS TRANSFER STATION	01/09/2026	Regular	0.00	205.92	193397
5-07618	Invoice	12/19/2025	BIENDED SOIL	0.00	205.92	
10756	DRUE HOFFMAN	01/09/2026	Regular	0.00	50.00	193398
12152025	Invoice	12/15/2025	12/14 Volleyball Official	0.00	50.00	
20418	ELENA VICTORIA LLC	01/09/2026	Regular	0.00	2,687.40	193399
704	Invoice	12/12/2025	FASHION DESIGN & SEWING SUNDAYS-jr &...	0.00	2,687.40	
21263	FERRETTI PROFESSIONAL GROUP INC	01/09/2026	Regular	0.00	2,200.00	193401
1274-Preserve T...	Invoice	01/07/2025	Topographic Survey	0.00	2,200.00	
18159	GARY FULLETT	01/09/2026	Regular	0.00	160.00	193402
12282025	Invoice	12/28/2025	House Basketball 4 games December 10 a...	0.00	160.00	
21562	GREENACRE BRANDING, LLC	01/09/2026	Regular	0.00	3,112.79	193403
016384	Invoice	11/07/2025	PORT 3-IN-1 JACKETS	0.00	3,112.79	
20587	HELM SERVICE/HELM MECHANICAL	01/09/2026	Regular	0.00	10,143.10	193417
PROJECT P2389	Invoice	08/25/2025	APPLICATION NO:004 FOR PROKECT P2389	0.00	10,143.10	
11105	HIGHLAND PARK ELECTRIC	01/09/2026	Regular	0.00	2,100.00	193404
16896121625	Invoice	12/16/2025	INSTALLATION OF EV CHARGER	0.00	2,100.00	
11109	HIGHLAND PARK HIGH SCHOOL	01/09/2026	Regular	0.00	465.00	193405
12142025	Invoice	12/14/2025	FEEDER COACHES GEAR	0.00	465.00	

Check Register

Packet: APPKT04888-01/09/26 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
11196	ILLINOIS STATE POLICE	01/09/2026	Regular	0.00	270.00	193406
20251000686	Invoice	10/01/2025	BACKGROUND CHECKS	0.00	190.00	
20251100686	Invoice	11/01/2025	BACKGROUND CHECK	0.00	80.00	
20329	JAMF SOFTWARE, LLC	01/09/2026	Regular	0.00	52.50	193407
90375200	Invoice	09/11/2025	JAMF SCHOOL LIFETIME	0.00	52.50	
11274	JAY BACH	01/09/2026	Regular	0.00	50.00	193408
12152025	Invoice	12/15/2025	12/14 Volleyball Official	0.00	50.00	
13391	JIM STATZA	01/09/2026	Regular	0.00	120.00	193409
12282025	Invoice	12/28/2025	BASKETBALL 3 GAMES ON 12/10	0.00	120.00	
20672	JOHN H. FIX	01/09/2026	Regular	0.00	400.00	193410
12142025	Invoice	12/14/2025	4 House Basketball Gams 12/7/25 and 12/...	0.00	320.00	
12282025	Invoice	12/28/2025	HOUSE BASKETBALL TWO GAMES 12/17	0.00	80.00	
21532	JOSHUA SETTLES	01/09/2026	Regular	0.00	40.00	193411
12282025	Invoice	12/28/2025	HOUSE BASKETBALL ONE GAME 12/17	0.00	40.00	
19673	KH KIM TAEKWONDO	01/09/2026	Regular	0.00	4,368.00	193412
20251	Invoice	12/23/2025	FALL HP TAEKWONDO SESSION	0.00	4,368.00	
11479	KINNUCAN COMPANY	01/09/2026	Regular	0.00	11,610.00	193413
417245	Invoice	12/18/2025	DORMANT PRUNING	0.00	11,610.00	
20272	LANGTON GROUP	01/09/2026	Regular	0.00	44,671.38	193414
66388	Invoice	06/11/2025	MAINTENANCE, CONTRACTOR COST, DED...	0.00	44,671.38	
18474	LRS , LLC	01/09/2026	Regular	0.00	3,316.44	193415
LR6485598	Invoice	11/25/2025	2205 SKOKIE VALLEY RD 12/01/25-12/31/...	0.00	90.48	
LR6485684	Invoice	11/25/2025	883 SHERIDAN RD 12/01/25-12/31/25	0.00	90.48	
LR6485685	Invoice	11/25/2025	31 PARK AVE 12/01/25-12/31/25	0.00	57.73	
LR6485686	Invoice	11/25/2025	2821 RIDGE RD 12/01/25-12/31/25	0.00	90.48	
LR6485687	Invoice	11/25/2025	701 DEER CREEK PKWY 12/01/25-12/31/25	0.00	156.72	
LR6485688	Invoice	11/25/2025	636 RIDGE RD 12/01/25-12/31/25	0.00	232.13	
LR6485691	Invoice	11/25/2025	1220 FREDRICKSON PL 12/01/25-12/31/25	0.00	494.55	
LR6485693	Invoice	11/25/2025	1207 PARK AVE W, RO FINAL PICK-UP	0.00	517.47	
LR6485694	Invoice	11/25/2025	1801 SUNSET RD TRASH SERV 12/01/25-12...	0.00	165.46	
LR6485927	Invoice	11/25/2025	1201 PARK AVE W 12/01/25-12/31/25	0.00	668.55	
LR6532591	Invoice	12/25/2025	3100 TRAIL WAY 01/01/26-01/31/26	0.00	371.91	
LR6532592	Invoice	12/25/2025	1390 SUNSET RD 01/31/26-01/31/26	0.00	90.48	
PS689319	Invoice	12/11/2025	Port o Potty units @ DC North Fields, Wolt...	0.00	290.00	
21561	MATRIX SCIENCES	01/09/2026	Regular	0.00	1,485.00	193416
IV2502585	Invoice	12/31/2025	A QQQ MULTIRES SCREEN	0.00	1,485.00	
21402	MUEV BRANDS INC	01/09/2026	Regular	0.00	225.97	193418
INV/2025/00735	Invoice	12/18/2025	ECHELON JACKETS	0.00	225.97	

Check Register

Packet: APPKT04888-01/09/26 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
13604	NORTH SHORE GAS	01/09/2026	Regular	0.00	21,816.71	193419
5668890590	Invoice	10/15/2025	2205 Skokie Valley Rd 09/15/25-10/14/25	0.00	236.38	
5722567697	Invoice	12/01/2025	636 Ridge Rd 11/01/25-12/01/25	0.00	3,250.67	
5726108915	Invoice	12/03/2025	2205 Skokie Valley Dr-10/14/25-11/21/25	0.00	2,615.95	
5728480378	Invoice	12/04/2025	3100 Trail Way 11/01/25-12/01/25	0.00	2,565.74	
5728623982	Invoice	12/04/2025	1240 Fredrickson Pl 11/01/25-12/01/25	0.00	209.71	
5743890451	Invoice	12/16/2025	2205 Skokie Valley Rd. 11/21/25-12/15/25	0.00	4,892.63	
5744606594	Invoice	12/17/2025	1240 Fredrickson Pl 11/12/25-12/15/25	0.00	308.85	
5744770103	Invoice	12/17/2025	1201 Park Ave W 11/12/25-12/15/25	0.00	2,219.46	
5744798703	Invoice	12/17/2025	701 Deer Creek Pkwy 11/12/25-12/15/25	0.00	250.48	
5745192485	Invoice	12/17/2025	701 Deer Creek Pkwy 11/12/25-12/15/25	0.00	1,972.97	
5745315060	Invoice	12/17/2025	1390 Sunset Rd 11/12/25-12/15/25	0.00	216.05	
5745484250	Invoice	12/17/2025	1240 Fredrickson Pl 11/12/25-12/15/25	0.00	2,098.58	
5745544961	Invoice	12/17/2025	1801 Sunset Rd 11/12/25-12/15/25	0.00	495.09	
5745650002	Invoice	12/17/2025	2900 Trailway St 11/12/25-12/15/25	0.00	259.17	
5745974872	Invoice	12/17/2025	3100 Trail Way 11/12/25-12/15/25	0.00	224.98	
11998	PARK DISTRICT RISK MGMT AGCY	01/09/2026	Regular	0.00	35,214.50	193420
1225133	Invoice	12/31/2025	December 2025 Property & Liability Insur...	0.00	35,214.50	
12057	PHILLIP FOLINO	01/09/2026	Regular	0.00	400.00	193421
12282025	Invoice	12/28/2025	House Basketball December 10,13,17 2025	0.00	400.00	
12157	RAY AMIDEI	01/09/2026	Regular	0.00	715.00	193422
11122025 CPR-A...	Invoice	12/18/2025	November 12, 2025...CPR/AED ...13 Partici...	0.00	715.00	
16459	SANTO SPORT STORE	01/09/2026	Regular	0.00	5,753.40	193423
713736	Invoice	12/02/2025	YOUTH REVERSABLE MESH TANKS	0.00	749.00	
713780	Invoice	12/15/2025	YOUTH REVERSIBLE MESH TANKS	0.00	392.00	
713786	Invoice	12/04/2025	REVERSABLE BASKETBALL JERSEY	0.00	4,586.40	
714032	Invoice	12/15/2025	REVERSABLE MESH TANKS	0.00	7.00	
714084	Invoice	12/18/2025	MOMENTIC YOUT REVERSIBLE MESH TANK	0.00	19.00	
12335	SCOTT ZACHAR	01/09/2026	Regular	0.00	400.00	193424
12282025	Invoice	12/28/2025	HOUSE BASKETBALL 10 GAMES dEC. 10,13...	0.00	400.00	
18900	STUCKEY CONSTRUCTION COMPANY	01/09/2026	Regular	0.00	57,912.44	193425
AIA DOCUMENT ...	Invoice	12/18/2025	PDHP PICKLE AND PADEL CLUB NO. 14	0.00	57,912.44	
19976	TGF ENTERPRISES INC	01/09/2026	Regular	0.00	22,500.00	193426
7920	Invoice	12/18/2025	2025 Forestry Mowing at Sleepy Hollow	0.00	10,000.00	
7933	Invoice	01/06/2026	2025 Forestry Mowing at Olson, The Prese...	0.00	12,500.00	
19785	THE SWEET GROUP	01/09/2026	Regular	0.00	40.00	193427
12282025	Invoice	12/28/2025	FLAG FOOTBALL	0.00	40.00	
14723	THERMFLO INC	01/09/2026	Regular	0.00	6,253.72	193428
T42272INV	Invoice	12/13/2025	ThermFlo submits Generic Generator	0.00	6,253.72	
12607	TIM GIBSON	01/09/2026	Regular	0.00	200.00	193429
12142025	Invoice	12/14/2025	4 House Basketball Game 12/14/2025	0.00	160.00	
12282025	Invoice	12/28/2025	HOUSE BASKETBALL ONE GAME 12/13	0.00	40.00	
12631	TONY ROSS	01/09/2026	Regular	0.00	40.00	193430
12282025	Invoice	12/28/2025	HOUSE BASKETBALL 12/15	0.00	40.00	
18398	WE GOT GAME, LLC	01/09/2026	Regular	0.00	955.69	193431
2582	Invoice	01/02/2026	SKILL BASED CONTRACT ENROLLMENT	0.00	955.69	
21536	WILLIAM HSU	01/09/2026	Regular	0.00	1,280.00	193432
11242025	Invoice	11/24/2025	RENTAL OF LEGO SPIKE PRIME KITS	0.00	1,280.00	
12777	WILLIAMS ARCHITECTS	01/09/2026	Regular	0.00	750.00	193433
0023831	Invoice	12/19/2025	DESIGN DEVELOPMENT, SCHEMATIC DESI...	0.00	750.00	

Check Register

Packet: APPKT04888-01/09/26 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
20063	WILLIE ROUNSAVILLE	01/09/2026	Regular	0.00	120.00	193434
12282025	Invoice	12/28/2025	HOUSE BASKETBALL 3 GAMES 12/17	0.00	120.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	116	49	0.00	378,653.33
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	116	50	0.00	378,653.33

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	378,653.33
			<hr/> 378,653.33



Park District of Highland Park, IL

Check Register

Packet: APPKT04889 - 01.09.26 Check Prints

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
15147	ABC PRINTING COMPANY	01/09/2026	Regular	0.00	3,458.11	193435
300787	Invoice	12/17/2025	2026 MORaine DOG PARK DECALS	0.00	619.84	
300788	Invoice	12/17/2025	2026 LAKEFRONT PARKING	0.00	2,772.45	
301064	Invoice	12/29/2025	VINYL BANNER	0.00	65.82	
19624	HERSEY FEEDER BASKETBALL	01/09/2026	Regular	0.00	1,040.00	193436
4-REVISED	Invoice	01/06/2026	HERSEY TOURNAMENT-FEB 13-15 2026	0.00	1,040.00	
18474	LRS, LLC	01/09/2026	Regular	0.00	1,070.34	193437
LR6532501	Invoice	12/25/2025	2205 SKOKIE VALLEY RD 01/01/26-01/31/...	0.00	90.48	
LR6532586	Invoice	12/25/2025	883 SHERIDAN RD 01/01/26-01/31/26	0.00	90.48	
LR6532588	Invoice	12/25/2025	2821 RIDGE RD 01/01/26-01/31/26	0.00	90.48	
LR6532589	Invoice	12/25/2025	701 DEER CREEK PKWY	0.00	156.72	
LR6532590	Invoice	12/25/2025	636 RIDGE RD 01/01/26-01/31/26	0.00	232.13	
LR6532857	Invoice	12/25/2025	1201 PARK AVE 01/01/26-01/31/26	0.00	410.05	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	10	3	0.00	5,568.45
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	10	3	0.00	5,568.45

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	5,568.45
			<hr/> 5,568.45



Park District of Highland Park, IL

Check Register

Packet: APPKT04898 - 01.15.26 Bank Draft - IMRF

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11177	ILL MUNICIPAL RETIREMENT FUND	01/15/2026	Bank Draft	0.00	1,624.12	DFT0005917
4465908-P6L8	Invoice	01/16/2026	01.15.26 IMRF Bank Draft	0.00	1,624.12	
11177	ILL MUNICIPAL RETIREMENT FUND	01/15/2026	Bank Draft	0.00	46,689.35	DFT0005918
4458030-C6T5	Invoice	01/15/2026	01.15.26 IMRF Bank Draft	0.00	46,689.35	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	48,313.47
EFT's	0	0	0.00	0.00
	2	2	0.00	48,313.47

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	48,313.47
			<hr/> 48,313.47



Park District of Highland Park, IL

Check Register

Packet: APPKT04894 - 011/15/26 Check Print

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
16342	AMERICAN UNDERGROUND, INC	01/15/2026	Regular	0.00	1,980.00	193446
10129	Invoice	12/31/2025	JET ROD SERVICE SANITARY SEWERS	0.00	1,980.00	
10149	ANCEL GLINK DIAMOND BUSH	01/15/2026	Regular	0.00	1,400.00	193447
115999	Invoice	01/08/2026	Legal Services Rendered December 2025	0.00	1,400.00	
20071	AVALON PETROLEUM COMPANY	01/15/2026	Regular	0.00	3,190.37	193448
010303	Invoice	12/15/2025	1242 FREDRICKSON STATE MOTOR FUEL T...	0.00	1,259.24	
103610	Invoice	12/22/2025	1242 FREDRICKSON STATE MOTOR TAX	0.00	836.21	
264805	Invoice	12/22/2025	1242 FREDRICKSON STATE MOTOR TAX	0.00	1,094.92	
10537	COMMONWEALTH EDISON COMPAN	01/15/2026	Regular	0.00	3,732.01	193449
123125-6409801...	Invoice	12/31/2025	O N Clavey 11/25/25-12/29/25	0.00	3,732.01	
10637	DAVID DILLON	01/15/2026	Regular	0.00	150.00	193450
01082026	Invoice	01/08/2026	3 Travel Basketball League Games on 1/6/...	0.00	150.00	
15485	DAVID MANNA	01/15/2026	Regular	0.00	150.00	193451
01132026	Invoice	01/13/2026	3 Travel Basketball Game 1/13/2026	0.00	150.00	
21263	FERRETTI PROFESSIONAL GROUP INC	01/15/2026	Regular	0.00	9,750.00	193452
1273-BROWN DE...	Invoice	01/07/2026	TOPOGRAPHIC SURVEY	0.00	9,750.00	
21335	GRAPHIC ALLIANCE INC.	01/15/2026	Regular	0.00	4,322.50	193453
30090	Invoice	01/08/2026	FROSTED VINYL FULL PANELS	0.00	4,322.50	
11054	HACIENDA LANDSCAPING INC.	01/15/2026	Regular	0.00	381,897.15	193454
005	Invoice	12/12/2025	Installation of Playground and site furnishi...	0.00	292,331.15	
006	Invoice	01/12/2026	Installation of Playground and site furnishi...	0.00	89,566.00	
11179	ILLINOIS ASSOC OF PARK DIST.	01/15/2026	Regular	0.00	7,757.93	193455
Dues2026	Invoice	12/11/2025	Annual Membership Dues for 2026	0.00	7,757.93	
21146	IT1 CONSULTING, LLC	01/15/2026	Regular	0.00	2,392.03	193456
MS23276	Invoice	12/19/2025	SOFTWARE AS A SERVICE MICROSOFT	0.00	2,392.03	
20426	IT1 SOURCE, LLC	01/15/2026	Regular	0.00	4,914.12	193457
01068644	Invoice	12/16/2025	Premium Outdoor Tilt Mount	0.00	118.00	
01070005	Invoice	12/24/2025	Samsung 55" Diagnol class	0.00	2,741.00	
01070138	Invoice	12/26/2025	Samsung 65" Class for 1207 Park Ave	0.00	2,055.12	
18561	J MILLER MARKETING INC	01/15/2026	Regular	0.00	1,720.00	193458
34828	Invoice	01/05/2026	JMM ONLINE MANAGEMENT	0.00	1,720.00	
17929	JEFFREY A. SCHELL	01/15/2026	Regular	0.00	420.00	193459
01082026	Invoice	01/08/2026	3 Travel Basketball League Games on 1/6	0.00	150.00	
01152026	Invoice	01/15/2026	3 Travel/Prep Basketball League Games on...	0.00	270.00	
11479	KINNUCAN COMPANY	01/15/2026	Regular	0.00	7,545.00	193460
417248	Invoice	12/19/2025	DORMANT PRUNNING	0.00	7,545.00	
17106	KMNS KIDS MUSIC NORTHSORE LL	01/15/2026	Regular	0.00	3,589.46	193461
HP010	Invoice	11/24/2025	Standard Enrollment, Prorated Enrollment	0.00	3,589.46	
20702	L6 TECHNOLOGY, INC.	01/15/2026	Regular	0.00	9,672.00	193462
PDH012326V	Invoice	12/23/2025	MONTHLY IP COLLABORATION JAN-FEB 22,...	0.00	2,672.00	
PDH020126S	Invoice	01/01/2026	Monthly IT Support Services February 2026	0.00	7,000.00	

Check Register

Packet: APPKT04894-011/15/26 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
11525	LAKE SHORE FEEDER BASEBALL LEAG	01/15/2026	Regular	0.00	600.00	193463
01142026	Invoice	01/14/2026	Payment is now DUE for the 2026 season	0.00	600.00	
18474	LRS , LLC	01/15/2026	Regular	0.00	865.20	193464
LR6532587	Invoice	12/25/2025	636 RIDGE RD 01/01/26-12/31/26	0.00	57.73	
LR6532596	Invoice	12/25/2025	3100 TRAIL WAY	0.00	517.47	
PS692132	Invoice	01/08/2026	3100 TRAILWAY 12/12/25-01/08/26	0.00	290.00	
21454	MANSFIELD POWER AND GAS, LLC	01/15/2026	Regular	0.00	4,079.94	193465
MNS359374	Invoice	01/09/2026	1240 FREDRICKSON 12/01/25-12/31/25	0.00	172.66	
MNS359375	Invoice	01/09/2026	3100 TRAIL WAY 12/01/25-12/31/25	0.00	3,907.28	
21095	MIDWEST SOLAR CONTROL + GLASS	01/15/2026	Regular	0.00	9,880.00	193466
1307	Invoice	11/28/2025	3M Safety and Security Window Film 1207...	0.00	9,880.00	
19915	MIDWEST SPORT SURFACES, LLC	01/15/2026	Regular	0.00	14,000.00	193467
11172025	Invoice	11/17/2025	2025 Spring Reconditioning for Sunset Wo...	0.00	14,000.00	
13604	NORTH SHORE GAS	01/15/2026	Regular	0.00	5,159.11	193468
5761701661	Invoice	01/02/2026	636 Ridge Rd. -12/01/25-01/01/26	0.00	5,159.11	
21577	O'HARE MECHANICAL CONTRACTOR	01/15/2026	Regular	0.00	544.00	193469
13053	Invoice	01/09/2026	Service Call performed 636 Ridge Rd	0.00	544.00	
11998	PARK DISTRICT RISK MGMT AGCY	01/15/2026	Regular	0.00	232,142.61	193470
1225133H	Invoice	12/31/2025	December Health Insurance Premiums	0.00	232,142.61	
16344	PARKS FOUNDATION OF HIGHLAND	01/15/2026	Regular	0.00	121.93	193471
12/31/2025	Invoice	01/14/2026	Park Foundation Funds Collected by PDHP...	0.00	121.93	
19484	PLANSOURCE	01/15/2026	Regular	0.00	1,180.12	193472
01052026	Invoice	01/05/2026	IMRF Retiree Insurance January 2026 Prem...	0.00	1,180.12	
12157	RAY AMIDEI	01/15/2026	Regular	0.00	660.00	193474
01132026	Invoice	01/13/2026	The CPR/AED class	0.00	660.00	
20069	RES ENVIRONMENTAL OPERATING C	01/15/2026	Regular	0.00	2,625.00	193473
IN60192	Invoice	12/31/2025	2025 Heller Ecological Restoration	0.00	2,625.00	
21576	ROBERT M STEPHENS	01/15/2026	Regular	0.00	150.00	193475
01082026	Invoice	01/08/2026	3 basketball Games officiated on 1/6/26	0.00	150.00	
12284	RYDIN DECAL	01/15/2026	Regular	0.00	1,038.98	193476
PS-INV136254	Invoice	12/17/2025	Beach Decals-Custom Window, Boat Stora...	0.00	1,038.98	
12591	THELEN MATERIALS, LLC	01/15/2026	Regular	0.00	2,337.30	193477
452240	Invoice	10/31/2025	1240 Frederickson Topdressing & Soil Divo...	0.00	2,337.30	
12607	TIM GIBSON	01/15/2026	Regular	0.00	150.00	193478
01132026	Invoice	01/13/2026	3 Travel Basketball Game 1/13/2026	0.00	150.00	
12631	TONY ROSS	01/15/2026	Regular	0.00	150.00	193479
010826	Invoice	01/08/2026	3 BASKETBALL GAMES OFFICIATED ON 01...	0.00	150.00	
12732	W.B. OLSON, INC.	01/15/2026	Regular	0.00	994,654.00	193480
744 12	Invoice	01/13/2026	WORK COMPLETED AT WEST RIDGE COM...	0.00	994,654.00	
20063	WILLIE ROUNSAVILLE	01/15/2026	Regular	0.00	150.00	193481
01132026	Invoice	01/13/2026	3 games on 1/13/26	0.00	150.00	

Check Register

Packet: APPKT04894-011/15/26 Check Print

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
12818	ZENON COMPANY	01/15/2026	Regular	0.00	10,086.00	193482
7308	Invoice	12/22/2025	Fabric Replacement 1390 Sunset Rd	0.00	10,086.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	47	37	0.00	1,725,156.76
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	47	37	0.00	1,725,156.76

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	1,725,156.76
			<hr/> 1,725,156.76



Park District of Highland Park, IL

Check Register

Packet: APPKT04879 - Void Check #193220

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
19624	HERSEY FEEDER BASKETBALL	11/14/2025	Regular	0.00	-1,490.00	193220

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-1,490.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	1	0.00	-1,490.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	11/2025	-1,490.00
			<hr/>
			-1,490.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04884 - 11.08.25-12.07.25 Missing BOA Transaction

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
12906	Lou Malnati's Pizzeria	12/07/2025	Bank Draft	0.00	100.00	DFT0005910
12052025	Invoice	12/05/2025	11.08.25-12.07.25 Missing BOA Transacti	0.00	100.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	100.00
EFT's	0	0	0.00	0.00
	1	1	0.00	100.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	100.00
			<hr/>
			100.00



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	12/11/2025	Bank Draft	0.00	6,761.80	DFT0005845
120925	Invoice	12/11/2025	12.11.25 ICMA 457	0.00	6,761.80	
12825	ICMA RETIREMENT TRUST #705568	12/11/2025	Bank Draft	0.00	804.00	DFT0005844
120925	Invoice	12/11/2025	12.11.25 ICMA Roth	0.00	804.00	

Bank Code PAYROLL Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	7,565.80
EFT's	0	0	0.00	0.00
	2	2	0.00	7,565.80

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	7,565.80
			<hr/> 7,565.80



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
21294	WT GROUP	12/15/2025	Regular	0.00	1,255.28	193382
00000071758	Invoice	09/25/2025	Sunset Park - Building Assesment	0.00	1,255.28	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	1,255.28
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	1,255.28

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	1,255.28
			<hr/> 1,255.28



Park District of Highland Park, IL

Check Register

Packet: APPKT04867 - November Sales Tax Bank Draft

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
11188	ILLINOIS DEPT OF REVENUE	12/16/2025	Bank Draft	0.00	1,084.00	DFT0005848
121625	Invoice	12/16/2025	November Sales Tax Bank Draft	0.00	1,084.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	1,084.00
EFT's	0	0	0.00	0.00
	1	1	0.00	1,084.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	1,084.00
			<hr/> 1,084.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04862 - Bank Draft 12.16.25 IMFR Employer Contribution

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11177	ILL MUNICIPAL RETIREMENT FUND	12/16/2025	Bank Draft	0.00	50,114.58	DFT0005847
INV0000131	Invoice	12/16/2025	Bank Draft 12.16.25 IMFR Employer Contr	0.00	50,114.58	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	50,114.58
EFT's	0	0	0.00	0.00
	1	1	0.00	50,114.58

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	50,114.58
			<u>50,114.58</u>



Park District of Highland Park, IL

Check Register

Packet: APPKT04861 - Bank Draft 12.16.25 IMFR Employer Contribution

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11177	ILL MUNICIPAL RETIREMENT FUND	12/16/2025	Bank Draft	0.00	328.41	DFT0005846
INV0000130	Invoice	12/16/2025	Bank Draft 12.12.25 IMFR Employer Contr	0.00	328.41	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	328.41
EFT's	0	0	0.00	0.00
	1	1	0.00	328.41

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	328.41
			<hr/> 328.41



Park District of Highland Park, IL

Packet: APPKT04864 - 12/18/2025 MANSFIELD-EMERGENCY
CHECK

Check Register

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
21454	MANSFIELD POWER AND GAS, LLC	12/18/2025	Regular	0.00	5,728.35	193383
MNS349995	Invoice	11/11/2025	3100 TRAIL WAY OCT-2025	0.00	2,467.45	
MNS354979	Invoice	12/10/2025	1240 FREDRICKSON PLACE NOV-2025	0.00	49.68	
MNS354980	Invoice	12/10/2025	3100 TRAIL WAY NOV-2025	0.00	3,211.22	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	3	1	0.00	5,728.35
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	3	1	0.00	5,728.35

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	5,728.35
			<hr/> 5,728.35



Park District of Highland Park, IL

Check Register

Packet: APPKT04866 - 12.22.25 Emergency Check Print

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
19761	THE ULTIMATE SCHOOL OF GUITAR	12/22/2025	Regular	0.00	1,414.00	193384
773	Invoice	11/18/2025	Music Lessons 8.25.25-10.24.25	0.00	1,414.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	1,414.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	1,414.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	1,414.00
			<hr/> 1,414.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04869 - 12.23.25 Quadient Bank Draft

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
18904	QUADIENT FINANCE USA, INC	12/23/2025	Bank Draft	0.00	619.97	DFT0005856
122325	Invoice	12/23/2025	12.23.25 Quadient Bank Draft	0.00	619.97	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	619.97
EFT's	0	0	0.00	0.00
	1	1	0.00	619.97

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	619.97
			<hr/> 619.97



Park District of Highland Park, IL

Check Register

Packet: APPKT04873 - Bank Draft 12.29.25 ICMA 457

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	12/29/2025	Bank Draft	0.00	6,749.04	DFT0005859
1229252	Invoice	12/29/2025	12.29.25 ICMA 457	0.00	6,749.04	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	6,749.04
EFT's	0	0	0.00	0.00
	1	1	0.00	6,749.04

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	6,749.04
			<hr/> 6,749.04



Park District of Highland Park, IL

Check Register

Packet: APPKT04874 - Bank Draft 12.29.25 ICMA Roth

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
12825	ICMA RETIREMENT TRUST #705568	12/29/2025	Bank Draft	0.00	804.00	DFT0005860
1229252	Invoice	12/29/2025	12.29.25 ICMA Roth	0.00	804.00	

Bank Code PAYROLL Summary

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

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	804.00
			<hr/> 804.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04871 - Bank Draft12.29.25 IMCA Roth

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
12825	ICMA RETIREMENT TRUST #705568	12/29/2025	Bank Draft	0.00	804.00	DFT0005858
122925	Invoice	12/29/2025	12.29.25 IMCA Roth	0.00	804.00	

Bank Code PAYROLL Summary

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

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	804.00
			<hr/> 804.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04870 - Bank Draft 12.26.25 ICMA 457

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	12/29/2025	Bank Draft	0.00	9,138.28	DFT0005857
122925	Invoice	12/29/2025	12.29.25 ICMA 457	0.00	9,138.28	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	9,138.28
EFT's	0	0	0.00	0.00
	1	1	0.00	9,138.28

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	9,138.28
			<hr/> 9,138.28



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	12/29/2025	Bank Draft	0.00	500.25	DFT0005849
INV8444936	Invoice	12/29/2025	12.29.25 Bank Draft DCFSA, HCFSA	0.00	500.25	
19658	HEALTHEQUITY INC	12/29/2025	Bank Draft	0.00	111.65	DFT0005850
INV8460822	Invoice	12/29/2025	12.29.25 Bank Draft DCFSA, HCFSA, HCDC	0.00	111.65	
19658	HEALTHEQUITY INC	12/29/2025	Bank Draft	0.00	75.52	DFT0005851
INV8474303	Invoice	12/29/2025	12.29.25 Bank Draft HCFSA	0.00	75.52	
19658	HEALTHEQUITY INC	12/29/2025	Bank Draft	0.00	4,984.66	DFT0005852
INV8482342	Invoice	12/29/2025	12.29.25 Bank Draft DCFSA, HCFSA	0.00	4,984.66	
19658	HEALTHEQUITY INC	12/29/2025	Bank Draft	0.00	890.93	DFT0005853
INV8503784	Invoice	12/29/2025	12.29.25 Bank Draft DCFSA, HCFSA	0.00	890.93	
19658	HEALTHEQUITY INC	12/29/2025	Bank Draft	0.00	609.88	DFT0005854
INV8539633	Invoice	12/29/2025	12.29.25 Bank Drafts DCFSA, HCFSA	0.00	609.88	
19658	HEALTHEQUITY INC	12/29/2025	Bank Draft	0.00	114.28	DFT0005855
INV8519932	Invoice	12/29/2025	12.29.25 Bank Drafts HCFSA	0.00	114.28	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	7	7	0.00	7,287.17
EFT's	0	0	0.00	0.00
	7	7	0.00	7,287.17

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	7,287.17
			<hr/> 7,287.17



Park District of Highland Park, IL

Check Register

Packet: APPKT04872 - 12/30/2025 F.E. MORAN, INC.
CHECK#193259

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10857	F.E. MORAN, INC. REFRIGERATION	12/30/2025	Regular	0.00	-597.00	193259

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-597.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	1	0.00	-597.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	-597.00
			<hr/> -597.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04883 - P-Card Statement 11.08.25-12.07.25
Payment

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10313	BOA P-CARD STATEMENTS	12/07/2025	Bank Draft	0.00	184,428.40	DFT0005909
12052025	Invoice	12/07/2025	P-Card with PA	0.00	184,428.40	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	184,428.40
EFT's	0	0	0.00	0.00
	1	1	0.00	184,428.40

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2025	184,428.40
			<u>184,428.40</u>



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date		Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description		Discount Amount	Payable Amount	
Bank Code: AP-AP BANK							
21570	ANNA CATIZONE	01/09/2026		Regular	0.00	251.00	193438
3122800	Invoice	01/05/2026	Refund		0.00	251.00	
21385	ARIELLE RUBY	01/09/2026		Regular	0.00	360.00	193439
3124225	Invoice	01/06/2026	Refund		0.00	360.00	
21563	ARLENE LEVIN	01/09/2026		Regular	0.00	25.74	193440
3094360	Invoice	12/12/2025	Refund		0.00	25.74	
21568	BRANDI BELSKY	01/09/2026		Regular	0.00	50.00	193441
3109010	Invoice	12/24/2025	Refund		0.00	50.00	
18570	FRANNY KAULENTIS	01/09/2026		Regular	0.00	118.00	193442
3124179	Invoice	12/31/2025	Refund		0.00	118.00	
21565	JAMES SPECK	01/09/2026		Regular	0.00	50.00	193443
3100438	Invoice	12/17/2025	Refund		0.00	50.00	
21566	SARAH KOZIN	01/09/2026		Regular	0.00	92.00	193444
3102293	Invoice	12/19/2025	Refund		0.00	92.00	
21564	VICKI ALLEN	01/09/2026		Regular	0.00	216.00	193445
3099915	Invoice	12/17/2025	Refund		0.00	216.00	

Bank Code AP Summary				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	8	8	0.00	1,162.74
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	8	8	0.00	1,162.74

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2026	1,162.74
			<hr/>
			1,162.74



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2025

DISTRICT WIDE

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	-271,699.12	146,053.01	4,388,696.44	4,287,673.75	101,022.69	4,287,673.75	29,754.83	4,273,713.23
110 - CAMPS	-2,041.48	10,544.00	1,802,715.63	2,025,231.00	-222,515.37	2,025,231.00	16,106.00	1,854,381.35
120 - LESSONS	26,084.48	39,525.23	503,040.56	528,486.50	-25,445.94	528,486.50	19,759.80	511,662.47
130 - SPECIAL EVENTS	16,025.35	2,237.00	90,196.65	111,550.00	-21,353.35	111,550.00	4,132.50	97,215.14
410 - TAX	29,374.15	230,554.19	16,483,308.26	15,893,873.64	589,434.62	15,893,873.64	156,516.16	15,689,065.39
420 - FEES & CHARGES	36,374.16	31,068.32	4,159,813.65	2,996,492.75	1,163,320.90	2,996,492.75	28,070.66	3,509,509.00
440 - MEMBERSHIPS	186,684.12	148,849.99	1,895,234.39	1,722,428.47	172,805.92	1,722,428.47	132,008.83	1,596,403.82
450 - RENTALS	103,335.97	99,180.76	1,280,565.63	1,705,394.22	-424,828.59	1,705,394.22	94,327.80	1,752,667.26
460 - MERCHANDISING	19,441.40	10,263.20	205,961.66	183,169.50	22,792.16	183,169.50	3,296.11	161,329.81
470 - INTEREST INCOME	80,646.16	17,940.50	1,694,326.04	215,000.00	1,479,326.04	215,000.00	78,103.14	1,159,371.70
480 - MISCELLANEOUS INCOME	288,560.73	100,917.73	1,249,781.19	2,518,983.00	-1,269,201.81	2,518,983.00	1,985,690.92	3,045,928.95
510 - OTHER INCOME	134,959.00	89,767.13	768,512.67	543,923.18	224,589.49	543,923.18	74,424.59	862,858.71
520 - BOND/DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,445,000.00
Total Revenue:	647,744.92	926,901.06	34,522,152.77	32,732,206.01	1,789,946.76	32,732,206.01	2,622,191.34	40,959,106.83
Expense								
100 - PROGRAMS	206,944.63	240,143.18	2,196,102.53	2,346,626.29	150,523.76	2,346,626.29	216,645.09	2,201,323.71
110 - CAMPS	3,879.13	8,114.10	903,101.56	1,124,996.89	221,895.33	1,124,996.89	4,051.65	995,808.98
120 - LESSONS	11,604.31	23,481.68	238,015.35	271,178.51	33,163.16	271,178.51	19,212.53	262,981.17
130 - SPECIAL EVENTS	23,213.27	6,817.70	164,497.19	166,605.99	2,108.80	166,605.99	13,535.83	139,773.24
610 - SALARIES & WAGES	760,292.09	1,156,809.43	10,165,358.23	10,958,818.90	793,460.67	10,958,818.90	1,044,824.45	9,951,931.08
620 - CONTRACTUAL SERVICES	446,258.61	389,186.27	3,323,139.67	3,535,798.23	212,658.56	3,535,798.23	733,427.55	4,676,080.50
630 - INSURANCE	234,998.09	494,248.92	2,528,033.81	2,993,912.99	465,879.18	2,993,912.99	434,329.27	2,444,858.31
640 - MATERIALS & SUPPLIES	72,237.20	46,547.25	673,312.41	751,619.10	78,306.69	751,619.10	63,937.11	663,727.40
650 - MAINTENANCE & LANDSCAPING CONTRACTS	42,155.97	38,184.87	563,628.21	604,221.10	40,592.89	604,221.10	109,517.78	654,731.65
660 - UTILITIES	178,673.57	127,540.37	906,977.39	1,034,246.33	127,268.94	1,034,246.33	223,516.71	1,082,135.09
670 - PENSION CONTRIBUTIONS	60,277.38	115,438.83	826,939.53	942,827.98	115,888.45	942,827.98	77,036.20	806,568.70
680 - COST OF GOODS SOLD	6,151.35	812.87	122,269.11	111,325.00	-10,944.11	111,325.00	-3,978.27	102,303.30
710 - DEBT RETIREMENT	2,800,531.25	2,880,992.69	3,583,410.38	3,583,485.38	75.00	3,583,485.38	2,868,525.00	3,362,050.00
720 - CAPITAL OUTLAY	3,476,337.18	1,261,038.92	15,224,666.67	18,332,598.98	3,107,932.31	18,332,598.98	2,705,869.58	8,683,154.28
Total Expense:	8,323,554.03	6,789,357.08	41,419,452.04	46,758,261.67	5,338,809.63	46,758,261.67	8,510,450.48	36,027,427.41
Report Total:	-7,675,809.11	-5,862,456.02	-6,897,299.27	-14,026,055.66	7,128,756.39	-14,026,055.66	-5,888,259.14	4,931,679.42

Fund Summary

Fund	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
01 - GENERAL CORPORATE	-463,845.56	-767,406.21	1,027,725.36	-389,950.57	1,417,675.93	-389,950.57	-753,093.06	596,467.11
25 - SPECIAL RECREATION	-192,065.16	-162,057.79	733,164.25	576,542.98	156,621.27	576,542.98	-154,880.55	573,452.21
29 - RECREATION	-1,005,317.06	-952,177.14	7,029,943.51	3,059,167.36	3,970,776.15	3,059,167.36	-1,100,639.46	5,758,934.81
60 - DEBT SERVICE	-2,800,531.25	-2,862,300.96	-1,711,449.03	-1,714,312.38	2,863.35	-1,714,312.38	-2,852,782.53	-1,675,059.66
70 - CAPITAL PROJECTS	-3,214,050.08	-1,118,513.92	-13,976,683.36	-15,557,503.05	1,580,819.69	-15,557,503.05	-1,026,863.54	-322,115.05
Report Total:	-7,675,809.11	-5,862,456.02	-6,897,299.27	-14,026,055.66	7,128,756.39	-14,026,055.66	-5,888,259.14	4,931,679.42

General Fund - Interest income is above budget due to interest rates not coming down as much as anticipated. This \$285,000 is a permanent difference. Miscellaneous income is over budget largely due to \$15,500 in advertising income coming in that was not budgeted for, as well as \$56,500 from IDOT for using the Greenbay Rd Easement. This is a permanent difference. Contractual services is under budget due to education and training, safety services, planning and civil service, maintenance contracts, turf maintenance, ecological restoration, tree care services, professional fees, advertising and promotions, and contingencies. These are both a timing and permanent difference.

Materials and supplies is under budget largely due to sign materials, general materials and supplies, uniforms, and gasoline. This is a temporary and permanent difference. Maintenance and landscape contracts are under budget due largely to equipment repairs and dump trucks. This is a permanent difference. Pension contributions are under budget due to open staff positions throughout the year. This is largely a permanent difference.

Special Recreation Fund - Taxes are coming in more than anticipated and have exceeded the budget for the entire year. This is a permanent difference.

Recreation Fund - The bulk of the variance in fees and charges is due to the golf course. It is due to greens fees of \$985,000, permanent tee time sales of \$11,000, and outing fees of \$20,000. It is a permanent difference. Rosewood beach is over budget with \$51,000 in parking fees. This is a permanent difference. CIA is over budget by \$23,000 with skating with skates; this is a permanent difference. Daily fees at the Rec Center are over budget by \$14,000, which is a permanent difference. HCAP was over budget by \$25,000 due to coupon book sales. This is a permanent difference. Finally, range buckets are over budget by \$26,000, which is a permanent difference. Memberships are over budget due to the dome exceeding budget by \$99,000. Additionally, Park Fitness memberships exceeded budget by \$48,000. Finally, Deer Creek memberships exceeded budget by \$45,000. These are permanent differences.

Merchandising revenue exceeded budget due to more accessories being sold at the golf course than anticipated due to greater than expected rounds sold in 2025. This is a permanent difference. Interest income is above budget due to interest rates not coming down as much as anticipated. This is a permanent difference of \$1,195,000. Miscellaneous income is over budget due to unbudgeted advertising and sponsorships coming to fruition and \$51,000 more in SMILE donations than anticipated. This is a permanent difference. Camps is largely under-budget due to crew camp wages by \$20,000, crew camp independent contractor by \$42,000, tennis youth camp expenses by \$12,000, tennis youth camp wages \$11,000, Heller variety camp wages by \$27,000, and Heller variety camp expenses by \$20,000. This is a permanent difference. Lessons is under budget largely due to aquatics private lessons being \$28,000 under budget. This is a permanent difference. Insurance is under budget due to open staff positions throughout the year and only 11 months of expenses hitting, thus far. This is a permanent and timing difference. Pension contributions are under budget due to open staff positions throughout the year. This is largely a permanent difference.

Debt Service Fund - Debt service is performing as expected.

Capital Fund - Other income is above budget largely due to unbudgeted Illinois state grant for Sunset Woods Park grant coming in at more than expected. This is a permanent difference. Capital Outlay is under budget due to projects stalling due to poor 2025 winter/spring weather and early heavy snow in late 2025. Additionally, WRCC is \$2,361,006.20 under budget. This is a timing difference.



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2025

01- GENERAL FUND

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
410 - TAX	29,374.15	65,831.54	7,005,445.59	6,723,154.06	282,291.53	6,723,154.06	73,163.67	6,764,789.56
420 - FEES & CHARGES	1,441.94	2,580.36	48,247.37	45,696.00	2,551.37	45,696.00	2,584.69	48,826.11
450 - RENTALS	303.53	0.00	11,800.00	11,800.00	0.00	11,800.00	0.00	11,800.00
460 - MERCHANDISING	143.63	16.74	568.31	304.00	264.31	304.00	0.00	364.72
470 - INTEREST INCOME	17,171.32	5,440.50	349,724.23	65,000.00	284,724.23	65,000.00	12,517.77	239,836.56
480 - MISCELLANEOUS INCOME	3,630.05	500.00	136,069.80	54,701.00	81,368.80	54,701.00	-5,425.39	64,596.98
Total Revenue:	52,064.62	74,369.14	7,551,855.30	6,900,655.06	651,200.24	6,900,655.06	82,840.74	7,130,213.93
Expense								
610 - SALARIES & WAGES	265,129.06	436,320.36	3,434,248.01	3,681,441.87	247,193.86	3,681,441.87	374,881.73	3,342,542.91
620 - CONTRACTUAL SERVICES	61,100.48	98,769.09	991,070.85	1,382,992.57	391,921.72	1,382,992.57	126,251.80	1,182,598.37
630 - INSURANCE	106,924.56	202,952.61	1,339,241.23	1,355,462.63	16,221.40	1,355,462.63	202,365.09	1,155,274.96
640 - MATERIALS & SUPPLIES	45,529.36	19,031.39	266,130.12	299,553.50	33,423.38	299,553.50	17,422.59	272,262.32
650 - MAINTENANCE & LANDSCAPING CONTRACTS	5,704.40	19,654.20	85,173.75	119,849.10	34,675.35	119,849.10	26,982.46	112,197.35
660 - UTILITIES	10,374.64	24,941.70	124,138.92	128,958.32	4,819.40	128,958.32	60,055.17	193,572.09
670 - PENSION CONTRIBUTIONS	21,147.68	40,106.00	283,998.06	322,347.64	38,349.58	322,347.64	27,974.96	275,298.82
720 - CAPITAL OUTLAY	0.00	0.00	129.00	0.00	-129.00	0.00	0.00	0.00
Total Expense:	515,910.18	841,775.35	6,524,129.94	7,290,605.63	766,475.69	7,290,605.63	835,933.80	6,533,746.82
Report Total:	-463,845.56	-767,406.21	1,027,725.36	-389,950.57	1,417,675.93	-389,950.57	-753,093.06	596,467.11

Interest income is above budget due to interest rates not coming down as much as anticipated. This \$285,000 is a permanent difference.

Miscellaneous income is over budget largely due to \$15,500 in advertising income coming in that was not budgeted for, as well as \$56,500 from IDOT for using the Greenbay Rd Easement. This is a permanent difference.

Contractual services is under budget due to education and training, safety services, planning and civil service, maintenance contracts, turf maintenance, ecological restoration, tree care services, professional fees, advertising and promotions, and contingencies. These are both a timing and permanent difference.

Materials and supplies is under budget largely due to sign materials, general materials and supplies, uniforms, and gasoline. This is a temporary and permanent difference.

Maintenance and landscape contracts are under budget due largely to equipment repairs and dump trucks. This is a permanent difference.

Pension contributions are under budget due to open staff positions throughout the year. This is largely a permanent difference.



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2025

25 - SPECIAL RECREATION

Type	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	0.00	20,475.28	1,151,285.06	1,023,764.12	127,520.94	1,023,764.12	9,765.60	1,044,482.12
Total Revenue:	0.00	20,475.28	1,151,285.06	1,023,764.12	127,520.94	1,023,764.12	9,765.60	1,044,482.12
Expense								
620 - CONTRACTUAL SERVICES	185,748.45	182,533.07	411,213.19	447,221.14	36,007.95	447,221.14	164,646.15	452,570.63
720 - CAPITAL OUTLAY	6,316.71	0.00	6,907.62	0.00	-6,907.62	0.00	0.00	18,459.28
Total Expense:	192,065.16	182,533.07	418,120.81	447,221.14	29,100.33	447,221.14	164,646.15	471,029.91
Report Total:	-192,065.16	-162,057.79	733,164.25	576,542.98	156,621.27	576,542.98	-154,880.55	573,452.21

Taxes are coming in more than anticipated and have exceeded the budget for the entire year. This is a permanent difference.



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2025

29 - RECREATION

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	-271,699.12	146,053.01	4,388,696.44	4,287,673.75	101,022.69	4,287,673.75	29,754.83	4,273,713.23
110 - CAMPS	-2,041.48	10,544.00	1,802,715.63	2,025,231.00	-222,515.37	2,025,231.00	16,106.00	1,854,381.35
120 - LESSONS	26,084.48	39,525.23	503,040.56	528,486.50	-25,445.94	528,486.50	19,759.80	511,662.47
130 - SPECIAL EVENTS	16,025.35	2,237.00	90,196.65	111,550.00	-21,353.35	111,550.00	4,132.50	97,215.14
410 - TAX	0.00	125,555.64	6,454,616.26	6,277,782.46	176,833.80	6,277,782.46	57,844.42	6,192,803.37
420 - FEES & CHARGES	34,932.22	28,487.96	4,111,566.28	2,950,796.75	1,160,769.53	2,950,796.75	25,485.97	3,460,682.89
440 - MEMBERSHIPS	186,684.12	148,849.99	1,895,234.39	1,722,428.47	172,805.92	1,722,428.47	132,008.83	1,596,403.82
450 - RENTALS	103,032.44	99,180.76	1,268,765.63	1,693,594.22	-424,828.59	1,693,594.22	94,327.80	1,740,867.26
460 - MERCHANDISING	19,297.77	10,246.46	205,393.35	182,865.50	22,527.85	182,865.50	3,296.11	160,965.09
470 - INTEREST INCOME	63,474.84	12,500.00	1,344,601.67	150,000.00	1,194,601.67	150,000.00	64,996.34	834,574.36
480 - MISCELLANEOUS INCOME	65,911.88	417.73	152,670.78	60,875.00	91,795.78	60,875.00	6,816.53	151,774.92
510 - OTHER INCOME	0.00	42,767.13	28,487.13	65,534.25	-37,047.12	65,534.25	69,424.59	87,448.87
Total Revenue:	241,702.50	666,364.91	22,245,984.77	20,056,817.90	2,189,166.87	20,056,817.90	523,953.72	20,962,492.77
Expense								
100 - PROGRAMS	224,474.12	240,143.18	2,213,632.02	2,346,626.29	132,994.27	2,346,626.29	216,645.09	2,201,323.71
110 - CAMPS	3,879.13	8,114.10	903,101.56	1,124,996.89	221,895.33	1,124,996.89	4,051.65	995,808.98
120 - LESSONS	11,604.31	23,481.68	238,015.35	271,178.51	33,163.16	271,178.51	19,212.53	262,981.17
130 - SPECIAL EVENTS	23,213.27	6,817.70	164,497.19	166,605.99	2,108.80	166,605.99	13,535.83	139,773.24
610 - SALARIES & WAGES	495,163.03	720,489.07	6,731,110.22	7,277,377.03	546,266.81	7,277,377.03	669,942.72	6,609,388.17
620 - CONTRACTUAL SERVICES	114,041.59	102,884.11	1,379,601.63	1,515,584.52	135,982.89	1,515,584.52	121,016.10	1,173,172.47
630 - INSURANCE	128,073.53	291,296.31	1,188,792.58	1,638,450.36	449,657.78	1,638,450.36	231,964.18	1,289,583.35
640 - MATERIALS & SUPPLIES	26,832.13	27,515.86	407,306.58	452,065.60	44,759.02	452,065.60	46,514.52	391,465.08
650 - MAINTENANCE & LANDSCAPING CONTRACTS	53,892.29	18,530.67	495,895.18	484,372.00	-11,523.18	484,372.00	82,535.32	542,534.30
660 - UTILITIES	236,735.41	102,598.67	851,274.95	905,288.01	54,013.06	905,288.01	163,461.54	888,563.00
670 - PENSION CONTRIBUTIONS	39,129.70	75,332.83	542,941.47	620,480.34	77,538.87	620,480.34	49,061.24	531,269.88
680 - COST OF GOODS SOLD	6,377.32	812.87	122,495.08	111,325.00	-11,170.08	111,325.00	-3,978.27	102,303.30
720 - CAPITAL OUTLAY	-5,915.03	525.00	87,858.69	83,300.00	-4,558.69	83,300.00	10,630.73	75,391.31
Total Expense:	1,357,500.80	1,618,542.05	15,326,522.50	16,997,650.54	1,671,128.04	16,997,650.54	1,624,593.18	15,203,557.96
Report Total:	-1,115,798.30	-952,177.14	6,919,462.27	3,059,167.36	3,860,294.91	3,059,167.36	-1,100,639.46	5,758,934.81

Fund Summary

Fund	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
29 - RECREATION	-1,115,798.30	-952,177.14	6,919,462.27	3,059,167.36	3,860,294.91	3,059,167.36	-1,100,639.46	5,758,934.81
Report Total:	-1,115,798.30	-952,177.14	6,919,462.27	3,059,167.36	3,860,294.91	3,059,167.36	-1,100,639.46	5,758,934.81

The negative variance in camps is due largely to crew camp (\$65,000), theatre camp (\$39,000), outdoor adventure camp (\$21,000), heller variety camp (\$80,000), youth tennis camp (\$14,000), and beach camp (\$27,000). This is a permanent difference.

The negative variance in special events is largely due to independence fest (\$7,000) due to reduced wristband sales. The is a permanent difference. Also, Heller had a spring special event that was canceled due to low enrollment, also causing a permanent difference of \$7,000.

The bulk of the variance in fees and charges is due to the golf course. It is due to greens fees of \$985,000, permanent tee time sales of \$11,000, and outing fees of \$20,000. It is a permanent difference. Rosewood beach is over budget with \$51,000 in parking fees. This is a permanent difference. CIA is over budget by \$23,000 with skating with skates; this is a permanent difference. Daily fees at the Rec Center are over budget by \$14,000, which is a permanent difference. HCAP was over budget by \$25,000 due to coupon book sales. This is a permanent difference. Finally, range buckets are over budget by \$26,000, which is a permanent difference.

Memberships are over budget due to the dome exceeding budget by \$99,000. Additionally, Park Fitness memberships exceeded budget by \$48,000. Finally, Deer Creek memberships exceeded budget by \$45,000. These are permanent differences.

Rentals are behind budget largely due to the golf course not offering cart rentals as a stand alone this year. Instead, there are various fee packages that include carts. This is a permanent difference.

Merchandising revenue exceeded budget due to more accessories being sold at the golf course than anticipated due to greater than expected rounds sold in 2025. This is a permanent difference.

Interest income is above budget due to interest rates not coming down as much as anticipated. This is a permanent difference of \$1,195,000.

Miscellaneous income is over budget due to unbudgeted advertising and sponsorships coming to fruition and \$51,000 more in SMILE donations than anticipated. This is a permanent difference.

Other income is below budget as true ups for lot 3 and lot 4 have not yet been recorded. This is a timing difference.

Camps is largely under-budget due to crew camp wages by \$20,000, crew camp independent contractor by \$42,000, tennis youth camp expenses by \$12,000, tennis youth camp wages \$11,000, Heller variety camp wages by \$27,000, and Heller varity camp expenses by \$20,000. This is a permanent difference.

Lessons is under budget largely due to aquatics private lessons being \$28,000 under budget. This is a permanent difference.

Insurance is under budget due to open staff positions throughout the year and only 11 months of expenses hitting, thus far. This is a permanent and timing difference.

Pension contributions are under budget due to open staff positions throughout the year. This is largely a permanent difference.

Cost of goods sold is over budget largely due to equipment purchased for resale at the dome. This is a permanent difference.



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2025

* \$ ' ! ' 8 9 6 H ' G 9 F J = 7 9

Type	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	0.00	18,691.73	1,871,961.35	1,869,173.00	2,788.35	1,869,173.00	15,742.47	1,686,990.34
Total Revenue:	0.00	18,691.73	1,871,961.35	1,869,173.00	2,788.35	1,869,173.00	15,742.47	1,686,990.34
Expense								
710 - DEBT RETIREMENT	2,800,531.25	2,880,992.69	3,583,410.38	3,583,485.38	75.00	3,583,485.38	2,868,525.00	3,362,050.00
Total Expense:	2,800,531.25	2,880,992.69	3,583,410.38	3,583,485.38	75.00	3,583,485.38	2,868,525.00	3,362,050.00
Report Total:	-2,800,531.25	-2,862,300.96	-1,711,449.03	-1,714,312.38	2,863.35	-1,714,312.38	-2,852,782.53	-1,675,059.66

Debt service is performing as expected.



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2025

70 - CAPITAL FUND

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
470 - INTEREST INCOME	0.00	0.00	0.14	0.00	0.14	0.00	589.03	84,960.78
480 - MISCELLANEOUS INCOME	219,018.80	100,000.00	961,040.61	2,403,407.00	-1,442,366.39	2,403,407.00	1,984,299.78	2,829,557.05
510 - OTHER INCOME	134,959.00	47,000.00	740,025.54	478,388.93	261,636.61	478,388.93	5,000.00	775,409.84
520 - BOND/DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,445,000.00
Total Revenue:	353,977.80	147,000.00	1,701,066.29	2,881,795.93	-1,180,729.64	2,881,795.93	1,989,888.81	10,134,927.67
Expense								
620 - CONTRACTUAL SERVICES	92,842.38	5,000.00	548,728.29	190,000.00	-358,728.29	190,000.00	321,513.50	1,867,739.03
720 - CAPITAL OUTLAY	3,640,902.42	1,260,513.92	15,294,738.28	18,249,298.98	2,954,560.70	18,249,298.98	2,695,238.85	8,589,303.69
Total Expense:	3,733,744.80	1,265,513.92	15,843,466.57	18,439,298.98	2,595,832.41	18,439,298.98	3,016,752.35	10,457,042.72
Report Total:	-3,379,767.00	-1,118,513.92	-14,142,400.28	-15,557,503.05	1,415,102.77	-15,557,503.05	-1,026,863.54	-322,115.05

Miscellaneous income is falling short mostly due to minimal donations/sponsorships coming in for the Dome versus budget (\$655,000), Fink memorial foundation donations being short (\$47,000), WRCC grants not coming in yet (\$620,000), Heller grants (\$250,000) not coming to fruition, Lincoln grants (\$231,000) not yet received, and Park Ave grants (\$170,000) not received. This is both a permanent and timing difference.

Other income is above budget largely due to unbudgeted Illinois state grant for Sunset Woods Park grant coming in at more than expected. This is a permanent difference.

Capital Outlay is under budget due to projects stalling due to poor 2025 winter/spring weather and early heavy snow in late 2025. Additionally, WRCC is \$2,361,006.20 under budget. This is a timing difference.

Contractual Services is over budget due to WRCC, Dome, Park Fitness, and District Wide professional fees being over budget. This is a permanent difference.



RECREATION BY CENTER

Park District of Highland Park, IL

Account Type	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity
Fund: 29 - RECREATION				
Center: 11 - ADMINISTRATIVE				
Revenue	\$ 6,249,619.67	\$ 7,114,133.25	\$ 6,491,282.46	\$ 7,916,642.95
Expense	\$ 7,501,952.75	\$ 7,399,471.12	\$ 6,758,753.72	\$ 6,192,829.29
Center: 11 - ADMINISTRATIVE Surplus (Deficit):	\$ (1,252,333.08)	\$ (285,337.87)	\$ (267,471.26)	\$ 1,723,813.66
Net Revenue:	-20.04%	-4.01%	-4.12%	21.77%
Center: 24 - WEST RIDGE CENTER				
Revenue	\$ 801,668.00	\$ 946,472.97	\$ 883,501.00	\$ 979,512.73
Expense	\$ 1,022,929.28	\$ 1,053,808.65	\$ 1,078,122.45	\$ 1,009,126.92
Center: 24 - WEST RIDGE CENTER Surplus (Deficit):	\$ (221,261.28)	\$ (107,335.68)	\$ (194,621.45)	\$ (29,614.19)
Net Revenue:	-27.60%	-11.34%	-22.03%	-3.02%
Center: 26 - ATHLETICS				
Revenue	\$ 1,130,926.00	\$ 1,285,918.25	\$ 1,237,581.50	\$ 1,312,566.96
Expense	\$ 1,101,606.60	\$ 1,187,705.65	\$ 1,268,715.38	\$ 1,186,644.18
Center: 26 - ATHLETICS Surplus (Deficit):	\$ 29,319.40	\$ 98,212.60	\$ (31,133.88)	\$ 125,922.78
Net Revenue:	2.59%	7.64%	-2.52%	9.59%
Center: 28 - CAMPS				
Revenue	\$ 1,136,585.00	\$ 1,093,838.30	\$ 1,216,775.00	\$ 1,118,386.01
Expense	\$ 619,430.69	\$ 727,865.40	\$ 816,133.48	\$ 675,077.35
Center: 28 - CAMPS Surplus (Deficit):	\$ 517,154.31	\$ 365,972.90	\$ 400,641.52	\$ 443,308.66
Net Revenue:	45.50%	33.46%	32.93%	39.64%
Center: 29 - SPECIAL EVENTS				
Revenue	\$ 62,475.00	\$ 50,360.31	\$ 40,510.00	\$ 29,873.20
Expense	\$ 185,652.12	\$ 149,555.77	\$ 166,162.88	\$ 170,349.69
Center: 29 - SPECIAL EVENTS Surplus (Deficit):	\$ (123,177.12)	\$ (99,195.46)	\$ (125,652.88)	\$ (140,476.49)
Net Revenue:	-197.16%	-196.97%	-310.18%	-470.24%
Center: 31 - HIDDEN CREEK AQUAPARK				
Revenue	\$ 460,883.50	\$ 528,613.29	\$ 522,450.00	\$ 536,607.24
Expense	\$ 647,338.54	\$ 678,590.57	\$ 714,744.57	\$ 679,367.49
Center: 31 - HIDDEN CREEK AQUAPARK Surplus (Deficit):	\$ (186,455.04)	\$ (149,977.28)	\$ (192,294.57)	\$ (142,760.25)
Net Revenue:	-40.46%	-28.37%	-36.81%	-26.60%

Account Type	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity
Center: 32 - ROSEWOOD INTERPRETIVE CENTER				
Revenue	\$ 129,676.00	\$ 142,343.53	\$ 143,426.25	\$ 127,225.82
Expense	\$ 119,521.49	\$ 93,575.07	\$ 147,068.05	\$ 124,447.00
Center: 32 - ROSEWOOD INTERPRETIVE CENTER Surplus (Deficit):	\$ 10,154.51	\$ 48,768.46	\$ (3,641.80)	\$ 2,778.82
Net Revenue:	7.83%	34.26%	-2.54%	2.18%
Center: 33 - ROSEWOOD BEACH				
Revenue	\$ 177,975.00	\$ 248,323.10	\$ 213,425.00	\$ 261,850.20
Expense	\$ 287,704.11	\$ 238,805.04	\$ 296,420.21	\$ 267,203.16
Center: 33 - ROSEWOOD BEACH Surplus (Deficit):	\$ (109,729.11)	\$ 9,518.06	\$ (82,995.21)	\$ (5,352.96)
Net Revenue:	-61.65%	3.83%	-38.89%	-2.04%
Center: 34 - PARK AVENUE				
Revenue	\$ 278,077.91	\$ 257,064.40	\$ 271,120.00	\$ 260,343.06
Expense	\$ 293,032.13	\$ 277,431.74	\$ 298,080.38	\$ 275,813.82
Center: 34 - PARK AVENUE Surplus (Deficit):	\$ (14,954.22)	\$ (20,367.34)	\$ (26,960.38)	\$ (15,470.76)
Net Revenue:	-5.38%	-7.92%	-9.94%	-5.94%
Center: 38 - ICE ARENA				
Revenue	\$ 1,210,865.50	\$ 1,422,840.58	\$ 1,373,866.22	\$ 1,413,605.95
Expense	\$ 1,146,698.89	\$ 1,182,427.13	\$ 1,338,458.58	\$ 1,278,289.02
Center: 38 - ICE ARENA Surplus (Deficit):	\$ 64,166.61	\$ 240,413.45	\$ 35,407.64	\$ 135,316.93
Net Revenue:	5.30%	16.90%	2.58%	9.57%
Center: 41 - MAINTENANCE				
Expense	\$ 1,009,351.08	\$ 938,041.98	\$ -	\$ -
Center: 41 - MAINTENANCE Total:	\$ 1,009,351.08	\$ 938,041.98	\$ -	\$ -
Net Revenue:				
Center: 42 - SUNSET VALLEY GOLF CLUB				
Revenue	\$ 2,141,345.00	\$ 2,844,465.82	\$ 2,339,845.00	\$ 2,968,334.95
Expense	\$ 774,879.40	\$ 825,420.22	\$ 1,960,676.61	\$ 1,888,701.94
Center: 42 - SUNSET VALLEY GOLF CLUB Surplus (Deficit):	\$ 1,366,465.60	\$ 2,019,045.60	\$ 379,168.39	\$ 1,079,633.01
Net Revenue:	63.81%	70.98%	16.20%	36.37%
Center: 49 - PARK FITNESS ADMIN				
Revenue	\$ 95,901.00	\$ 125,800.50	\$ 98,586.00	\$ 120,388.12
Expense	\$ 722,300.97	\$ 718,548.60	\$ 753,959.37	\$ 694,941.11
Center: 49 - PARK FITNESS ADMIN Surplus (Deficit):	\$ (626,399.97)	\$ (592,748.10)	\$ (655,373.37)	\$ (574,552.99)
Net Revenue:	-653.17%	-471.18%	-664.77%	-477.25%
Center: 51 - PARK FITNESS				
Revenue	\$ 1,415,092.39	\$ 1,677,322.33	\$ 1,737,507.05	\$ 1,844,773.80
Expense	\$ 871,759.71	\$ 828,599.61	\$ 984,984.77	\$ 848,391.05
Center: 51 - PARK FITNESS Surplus (Deficit):	\$ 543,332.68	\$ 848,722.72	\$ 752,522.28	\$ 996,382.75
Net Revenue:	38.40%	50.60%	43.31%	54.01%
Center: 53 - PARK FITNESS AQUATICS				
Revenue	\$ 286,927.80	\$ 265,623.81	\$ 284,727.75	\$ 275,589.80
Expense	\$ 386,128.26	\$ 346,769.41	\$ 377,343.03	\$ 342,031.56
Center: 53 - PARK FITNESS AQUATICS Surplus (Deficit):	\$ (99,200.46)	\$ (81,145.60)	\$ (92,615.28)	\$ (66,441.76)
Net Revenue:	-34.57%	-30.55%	-32.53%	-24.11%

Account Type	2024		2024		2025		2025	
	Total Budget		YTD Activity		Total Budget		YTD Activity	
Center: 54 - DOME								
Revenue	\$	-	\$	-	\$	557,834.67	\$	519,214.08
Expense	\$	-	\$	25,738.04	\$	643,332.62	\$	503,104.07
Center: 54 - DOME Surplus (Deficit):	\$	-	\$	(25,738.04)	\$	(85,497.95)	\$	16,110.01
Net Revenue:		0.00%		0.00%		-15.33%		3.10%
Center: 55 - TENNIS								
Revenue	\$	1,955,046.00	\$	2,211,978.84	\$	1,922,374.50	\$	1,987,564.35
Expense	\$	1,522,057.88	\$	1,481,774.14	\$	1,477,778.46	\$	1,401,939.43
Center: 55 - TENNIS Surplus (Deficit):	\$	432,988.12	\$	730,204.70	\$	444,596.04	\$	585,624.92
Net Revenue:		22.15%		33.01%		23.13%		29.46%
Center: 61 - HELLER NATURE CENTER								
Revenue	\$	241,897.50	\$	194,303.15	\$	242,246.50	\$	127,534.66
Expense	\$	665,650.99	\$	538,794.49	\$	480,567.19	\$	354,577.70
Center: 61 - HELLER NATURE CENTER Surplus (Deficit):	\$	(423,753.49)	\$	(344,491.34)	\$	(238,320.69)	\$	(227,043.04)
Net Revenue:		-175.18%		-177.30%		-98.38%		-178.02%
Center: 74 - HPCC LEARNING CENTER								
Revenue	\$	481,664.00	\$	485,641.47	\$	434,224.75	\$	417,513.76
Expense	\$	464,539.78	\$	495,566.46	\$	432,564.54	\$	418,809.90
Center: 74 - HPCC LEARNING CENTER Surplus (Deficit):	\$	17,124.22	\$	(9,924.99)	\$	1,660.21	\$	(1,296.14)
Net Revenue:		3.56%		-2.04%		0.38%		-0.31%
Center: 76 - HPCC BUILDING								
Revenue	\$	35,916.55	\$	67,448.87	\$	45,534.25	\$	28,457.13
Expense	\$	36,048.55	\$	67,448.87	\$	56,914.25	\$	94,727.18
Center: 76 - HPCC BUILDING Surplus (Deficit):	\$	(132.00)	\$	-	\$	(11,380.00)	\$	(66,270.05)
Net Revenue:		-0.37%		0.00%		-24.99%		-232.88%
Fund: 29 - RECREATION Surplus (Deficit):	\$	(1,086,041.40)	\$	1,706,554.81	\$	6,037.36	\$	3,839,612.91
Net Revenue:		-5.94%		8.14%		0.03%		17.26%
Report Surplus (Deficit):	\$	(1,086,041.40)	\$	1,706,554.81	\$	6,037.36	\$	3,839,612.91
Net Revenue:		-5.94%		8.14%		0.03%		17.26%



Sunset Valley Golf Course

	2024 Budget	2024 YTD Activity	2025 Budget	2025 YTD Activity
Revenue	\$ 2,141,345.00	\$ 2,844,465.82	\$ 2,339,845.00	\$ 2,968,334.95
Expense	\$ 1,784,230.48	\$ 1,763,462.20	\$ 1,960,676.61	\$ 1,888,701.94
Report Surplus (Deficit):	\$ 357,114.52	\$ 1,081,003.62	\$ 379,168.39	\$ 1,079,633.01

Park Fitness

	2024 Budget	2024 YTD Activity	2025 Budget	2025 YTD Activity
Revenue	\$ 1,797,921.19	\$ 2,068,746.64	\$ 2,120,820.80	\$ 2,240,751.72
Expense	\$ 1,980,188.94	\$ 1,893,917.62	\$ 2,116,287.17	\$ 1,885,363.72
Report Surplus (Deficit):	\$ (182,267.75)	\$ 174,829.02	\$ 4,533.63	\$ 355,388.00

Deer Creek Raquet Club

	2024 Budget	2024 YTD Activity	2025 Budget	2025 YTD Activity
Revenue	\$ 1,955,046.00	\$ 2,211,978.84	\$ 1,922,374.50	\$ 1,987,564.35
Expense	\$ 1,522,057.88	\$ 1,481,774.14	\$ 1,477,778.46	\$ 1,401,939.43
Report Surplus (Deficit):	\$ 432,988.12	\$ 730,204.70	\$ 444,596.04	\$ 585,624.92

Park District of Highland Park
Investment Schedule
December 31, 2025

12/31/2025

Bank	Type		Purchase Date	Maturity Date	Interest Rate	Purchase Price	Monthly Interest	Expected Interest
PTMA	TS	2,000,000.00	4/4/2025	4/2/2026	4.10%	2,000,000.00	6,795.89	81,550.68
PTMA	TS	1,000,000.00	7/11/2025	5/8/2026	4.03%	1,000,000.00	3,323.42	33,234.21
PTMA	CD	960,100.00	6/13/2025	6/12/2026	4.11%	960,100.00	3,282.22	39,386.58
PTMA	DTC	239,450.87	6/20/2025	6/18/2026	4.15%	239,450.87	828.10	9,937.20
PTMA	DTC	200,000.00	7/25/2025	7/24/2026	4.20%	200,000.00	3,250.00	39,000.00
PTMA	CDR	3,000,000.00	12/18/2025	6/18/2026	3.84%	3,000,000.00	9,576.19	57,457.15
First Bank of Highland Park	CD	1,095,754.77	12/1/2025	6/8/2026	3.79%	1,095,754.77	6,921.52	41,529.11
		8,495,305.64				8,495,305.64	33,977.34	302,094.93



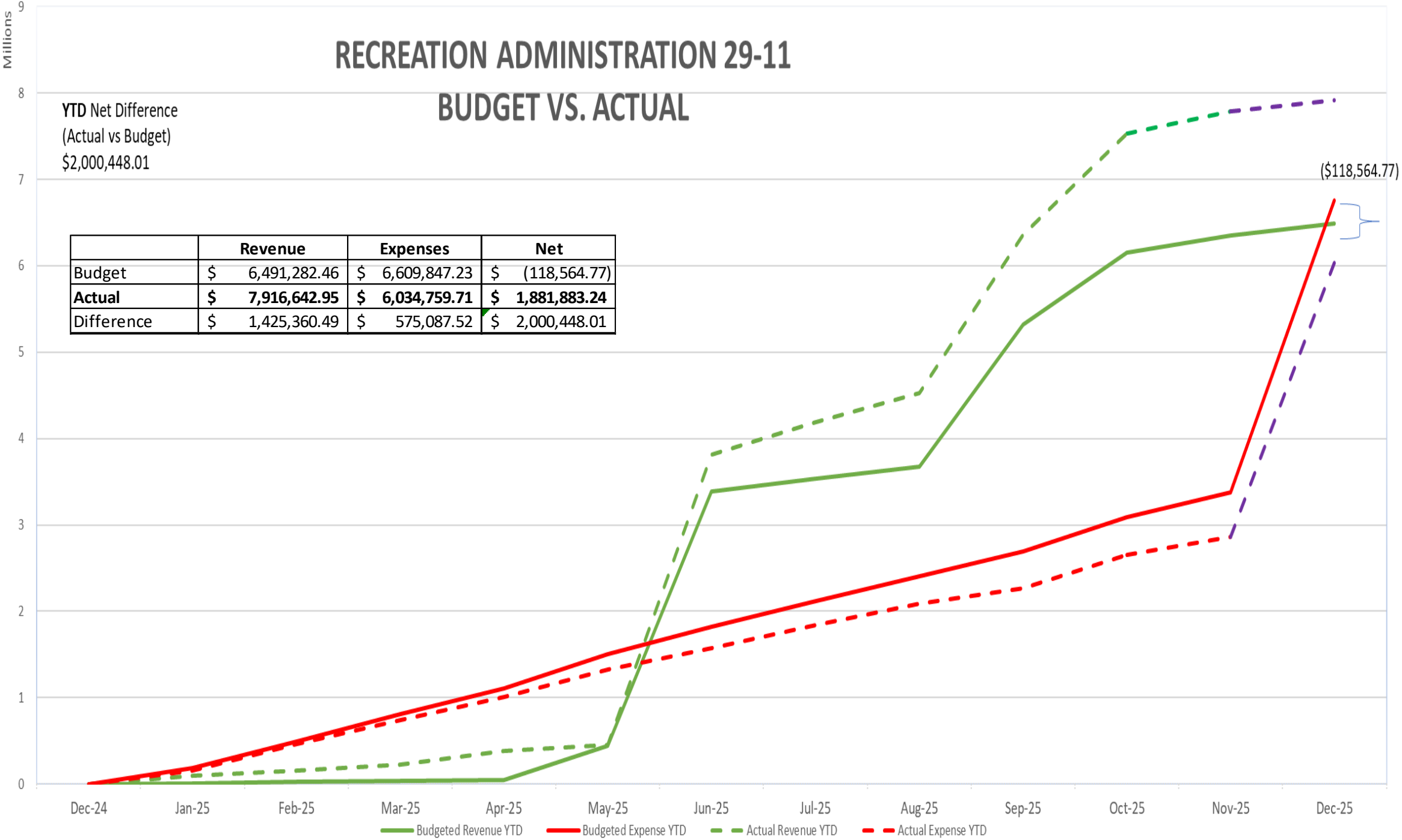
Revenue and Expense Charts by Center – December 2025

RECREATION ADMINISTRATION 29-11

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$2,000,448.01

	Revenue	Expenses	Net
Budget	\$ 6,491,282.46	\$ 6,609,847.23	\$ (118,564.77)
Actual	\$ 7,916,642.95	\$ 6,034,759.71	\$ 1,881,883.24
Difference	\$ 1,425,360.49	\$ 575,087.52	\$ 2,000,448.01



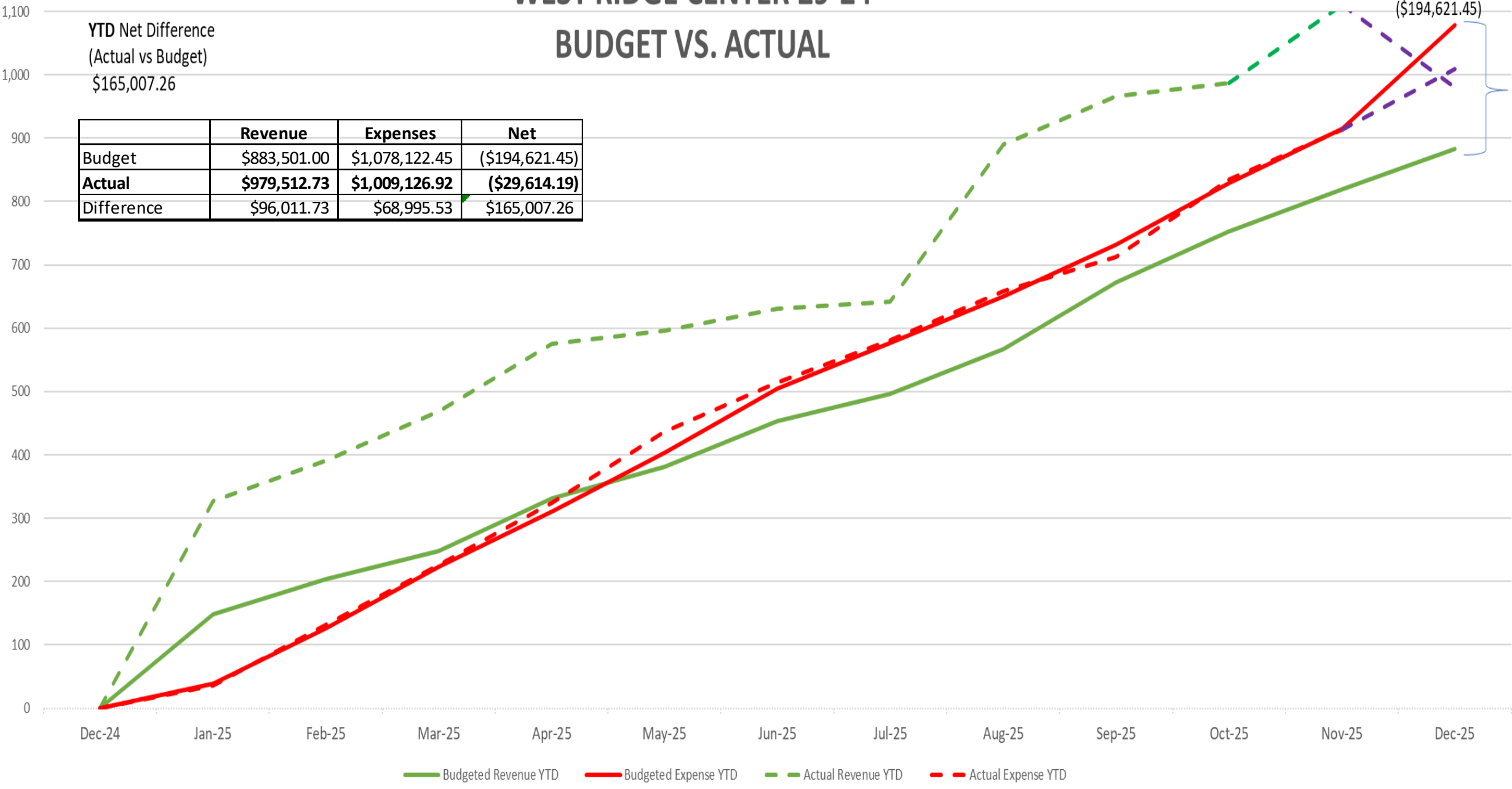
WEST RIDGE CENTER 29-24

BUDGET VS. ACTUAL

Thousands

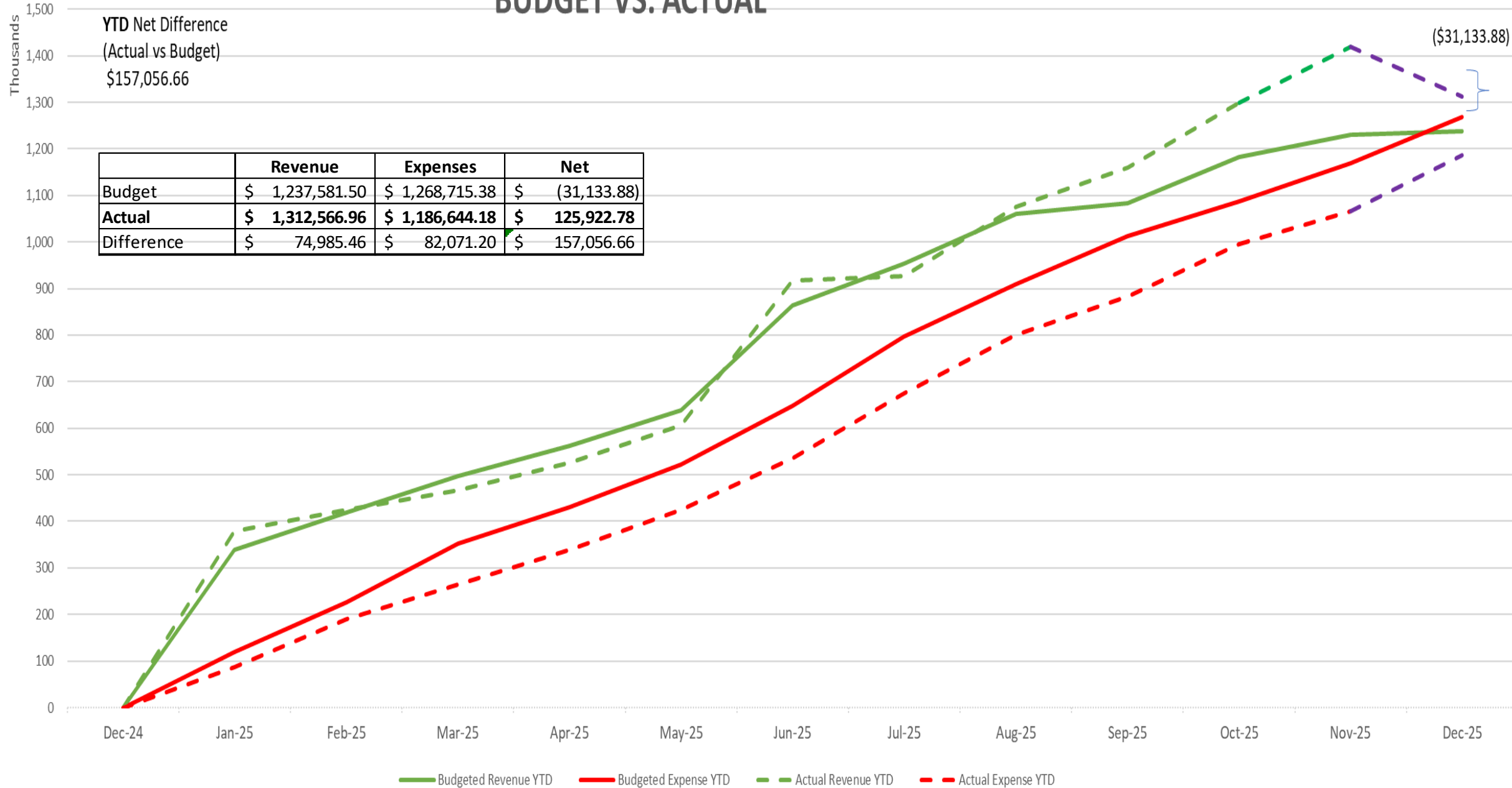
YTD Net Difference
(Actual vs Budget)
\$165,007.26

	Revenue	Expenses	Net
Budget	\$883,501.00	\$1,078,122.45	(\$194,621.45)
Actual	\$979,512.73	\$1,009,126.92	(\$29,614.19)
Difference	\$96,011.73	\$68,995.53	\$165,007.26



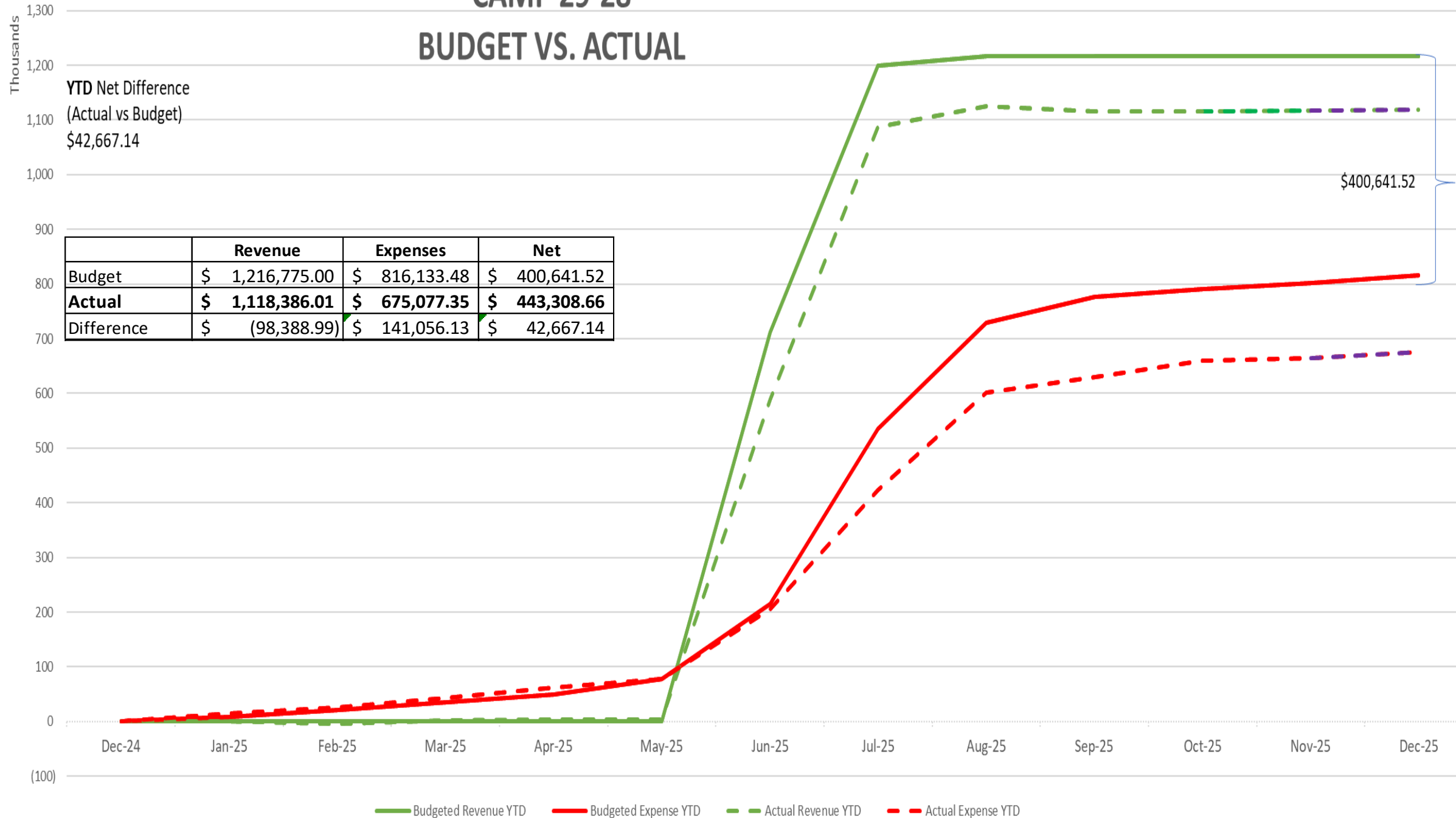
ATHLETICS 29-26

BUDGET VS. ACTUAL



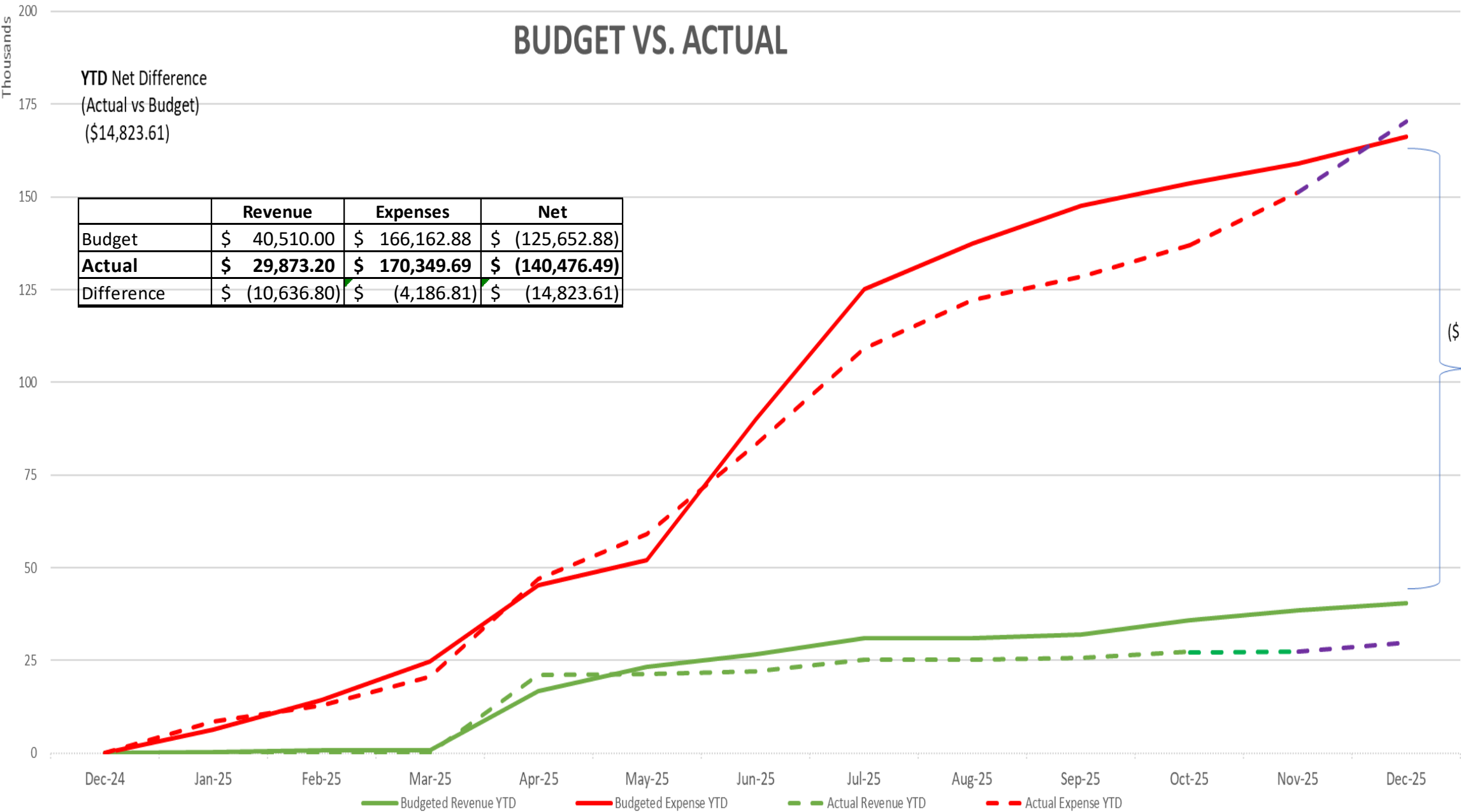
CAMP 29-28

BUDGET VS. ACTUAL



SPECIAL EVENTS 29-29

BUDGET VS. ACTUAL



(\$125,652.88)

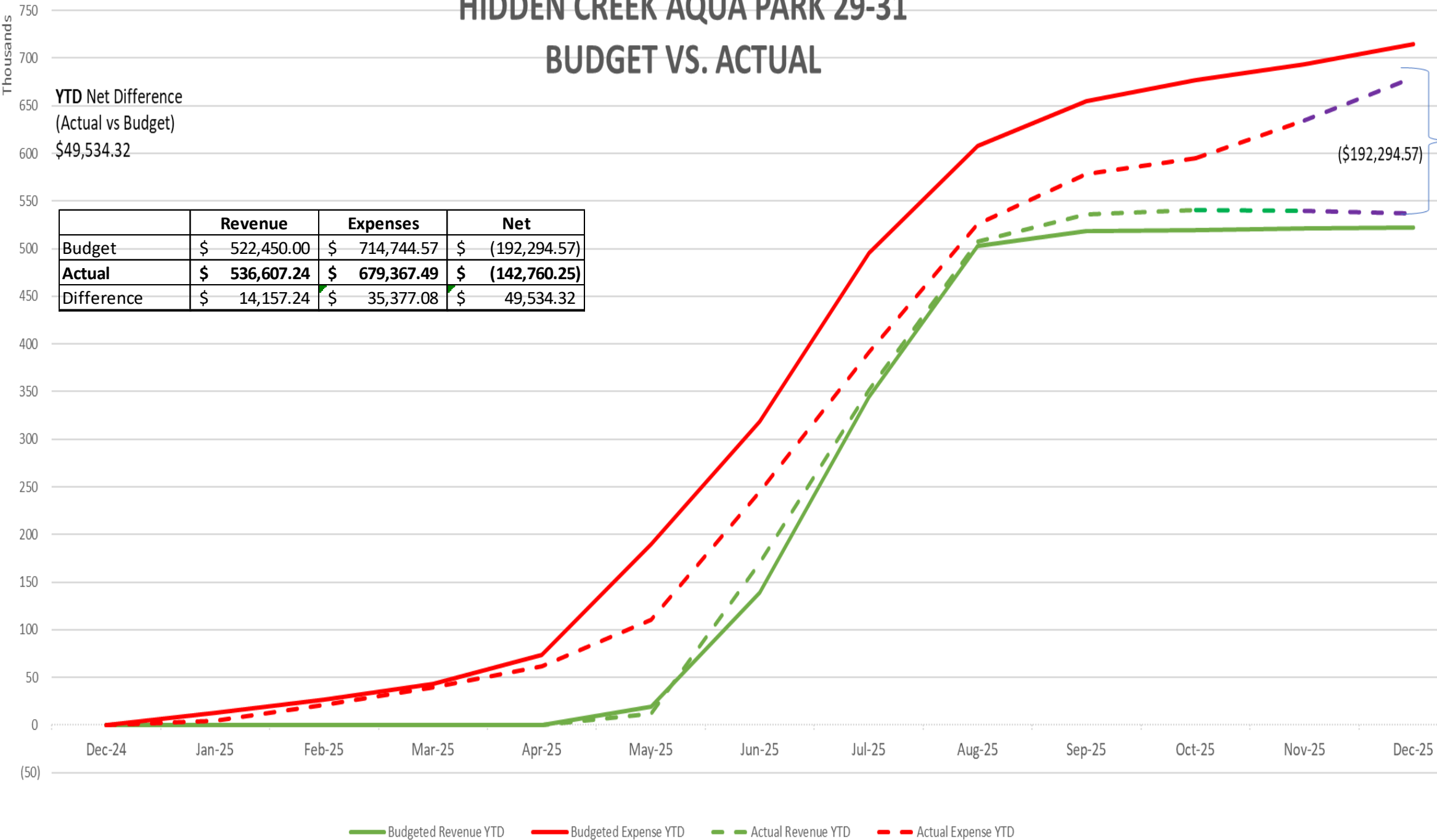
HIDDEN CREEK AQUA PARK 29-31

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)

\$49,534.32

	Revenue	Expenses	Net
Budget	\$ 522,450.00	\$ 714,744.57	\$ (192,294.57)
Actual	\$ 536,607.24	\$ 679,367.49	\$ (142,760.25)
Difference	\$ 14,157.24	\$ 35,377.08	\$ 49,534.32



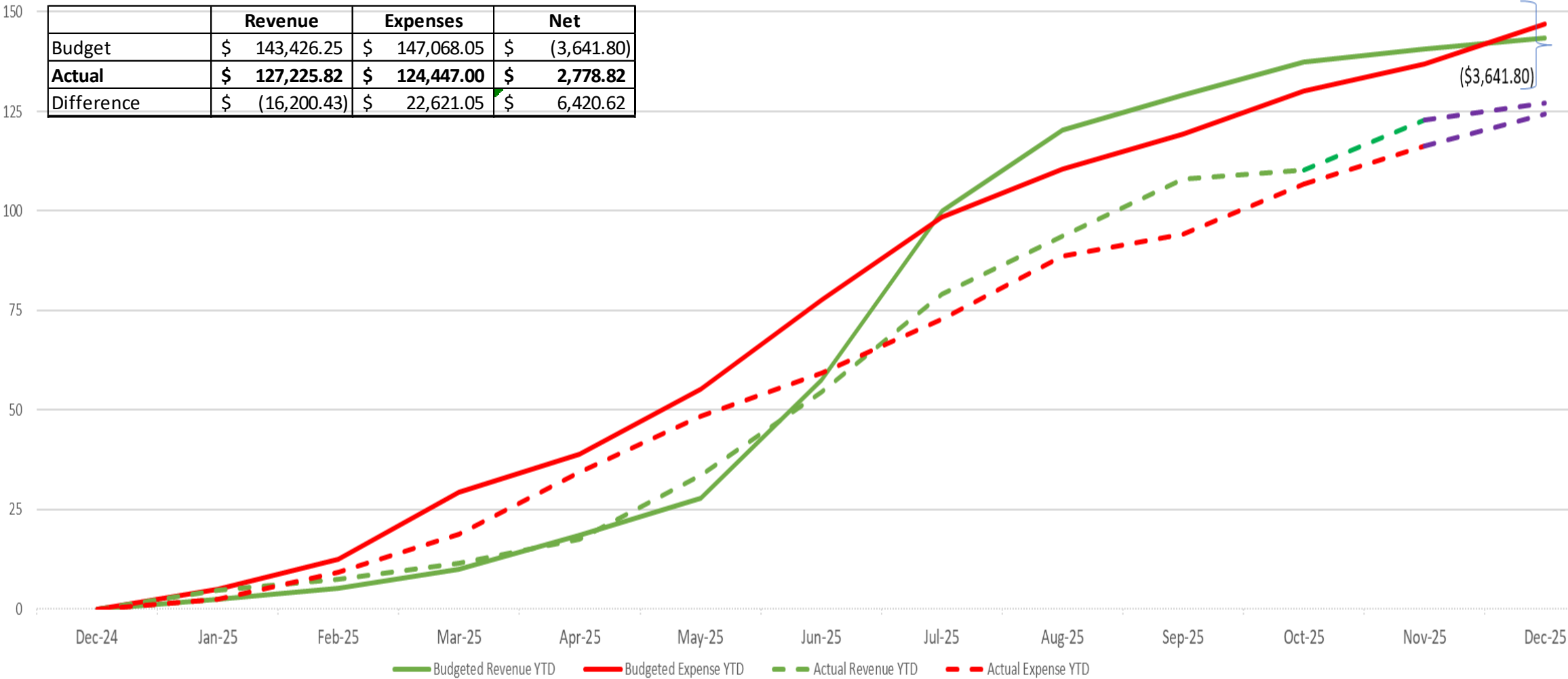
ROSEWOOD INTERPRETIVE CENTER 29-32

BUDGET VS. ACTUAL

Thousands

YTD Net Difference
(Actual vs Budget)
\$6,420.62

	Revenue	Expenses	Net
Budget	\$ 143,426.25	\$ 147,068.05	\$ (3,641.80)
Actual	\$ 127,225.82	\$ 124,447.00	\$ 2,778.82
Difference	\$ (16,200.43)	\$ 22,621.05	\$ 6,420.62

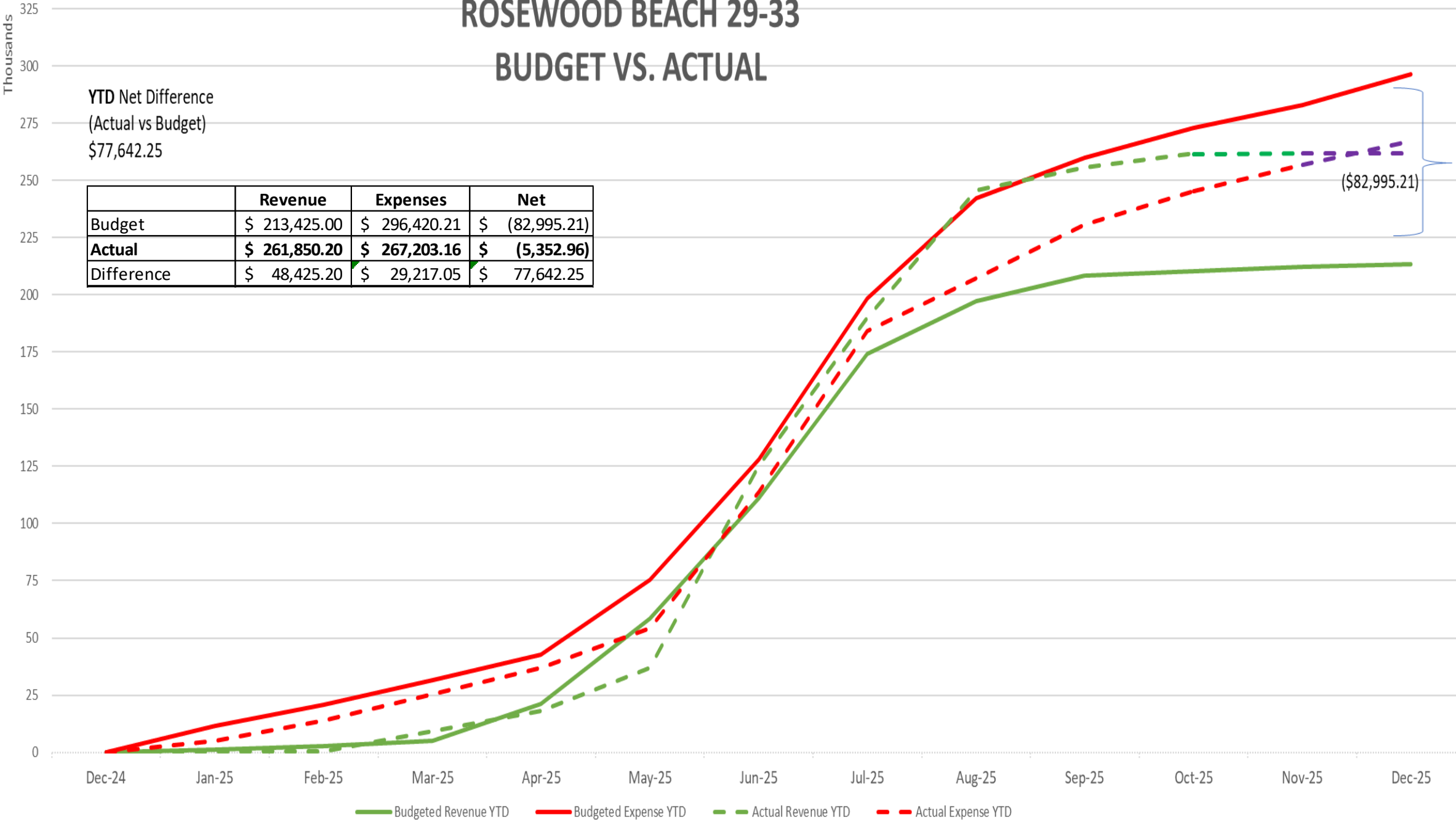


ROSEWOOD BEACH 29-33

BUDGET VS. ACTUAL

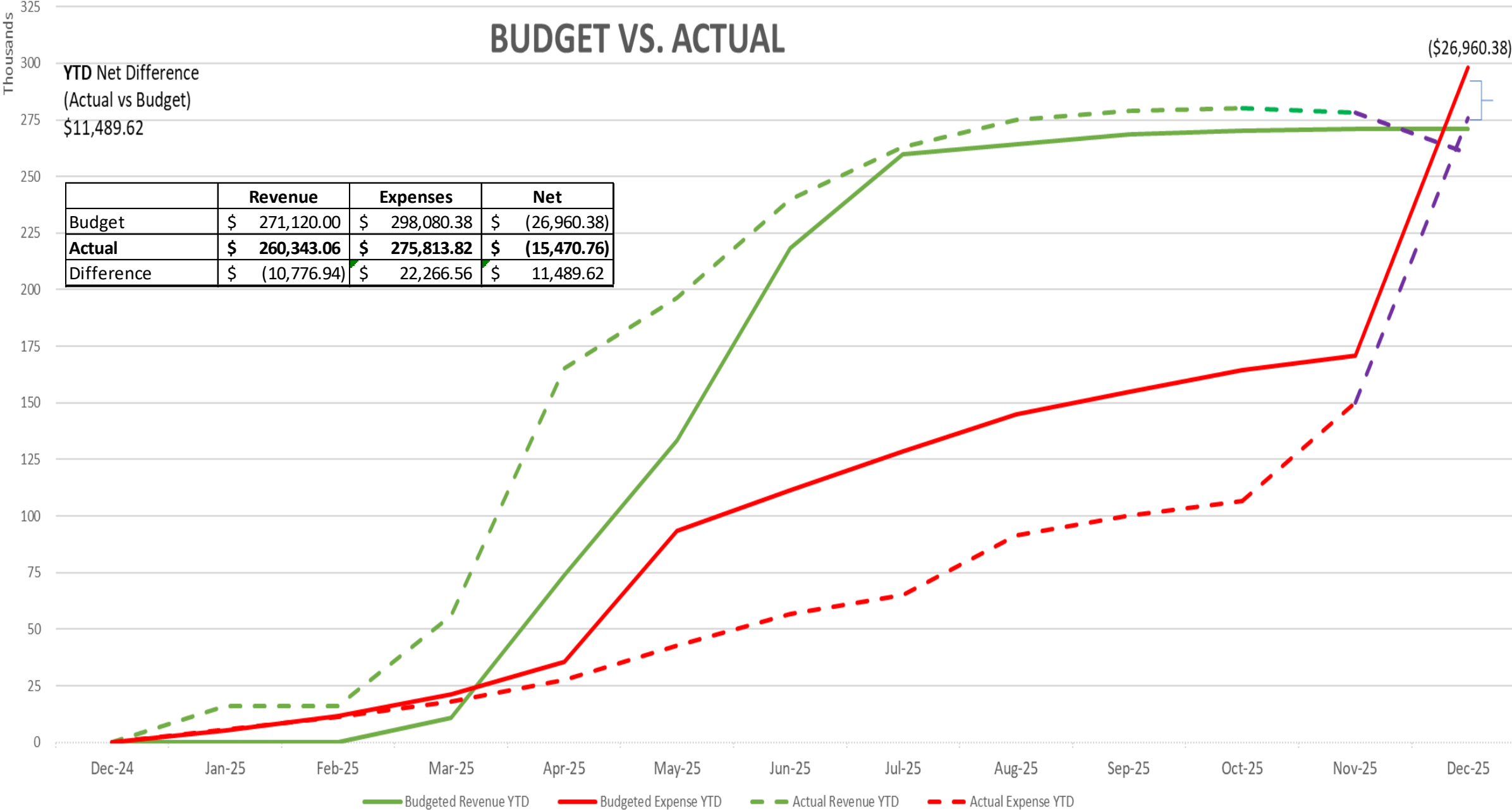
YTD Net Difference
(Actual vs Budget)
\$77,642.25

	Revenue	Expenses	Net
Budget	\$ 213,425.00	\$ 296,420.21	\$ (82,995.21)
Actual	\$ 261,850.20	\$ 267,203.16	\$ (5,352.96)
Difference	\$ 48,425.20	\$ 29,217.05	\$ 77,642.25



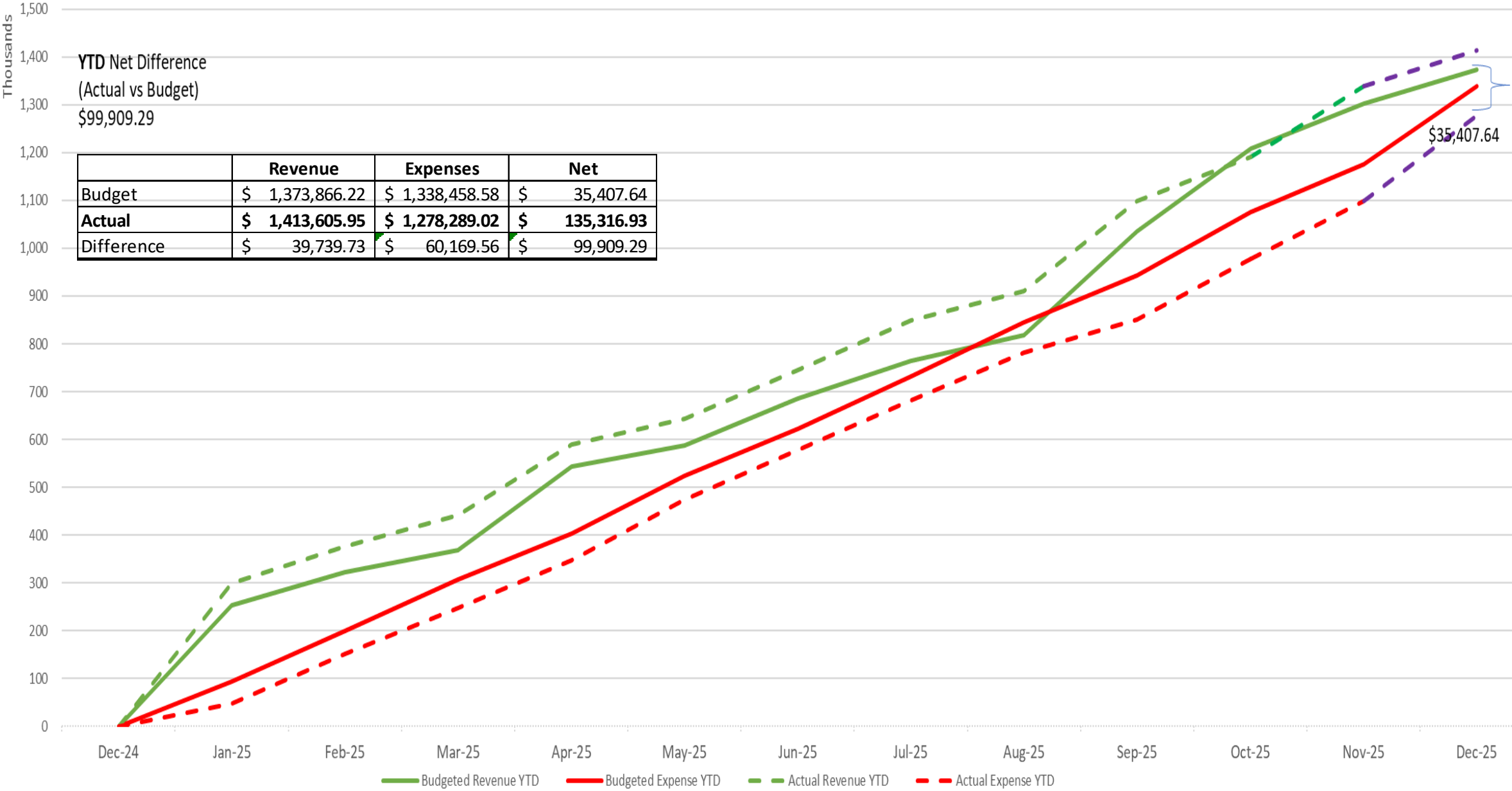
PARK AVENUE 29-34

BUDGET VS. ACTUAL



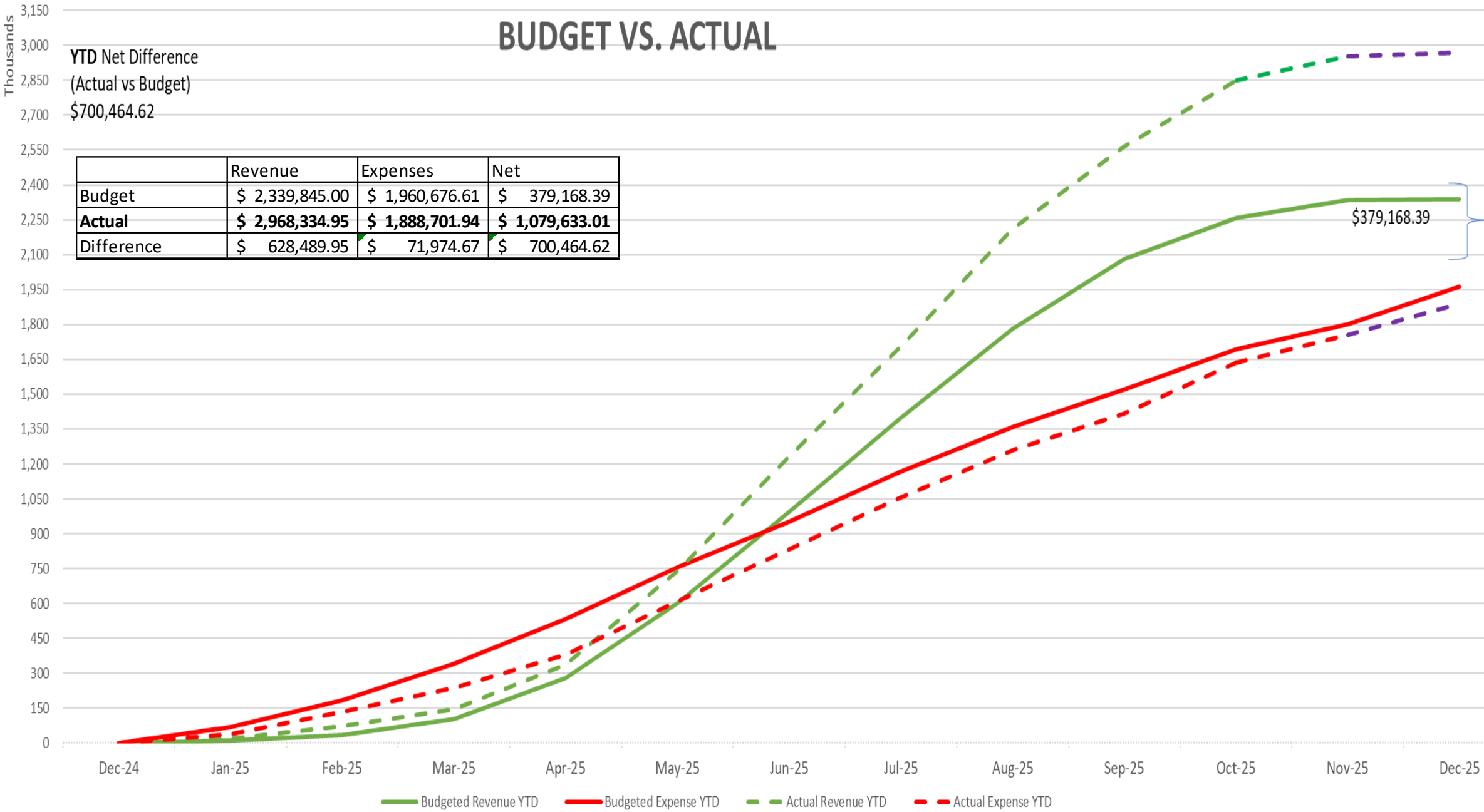
CENTENNIAL 29-38

BUDGET VS. ACTUAL



SUNSET VALLEY 29-42

BUDGET VS. ACTUAL



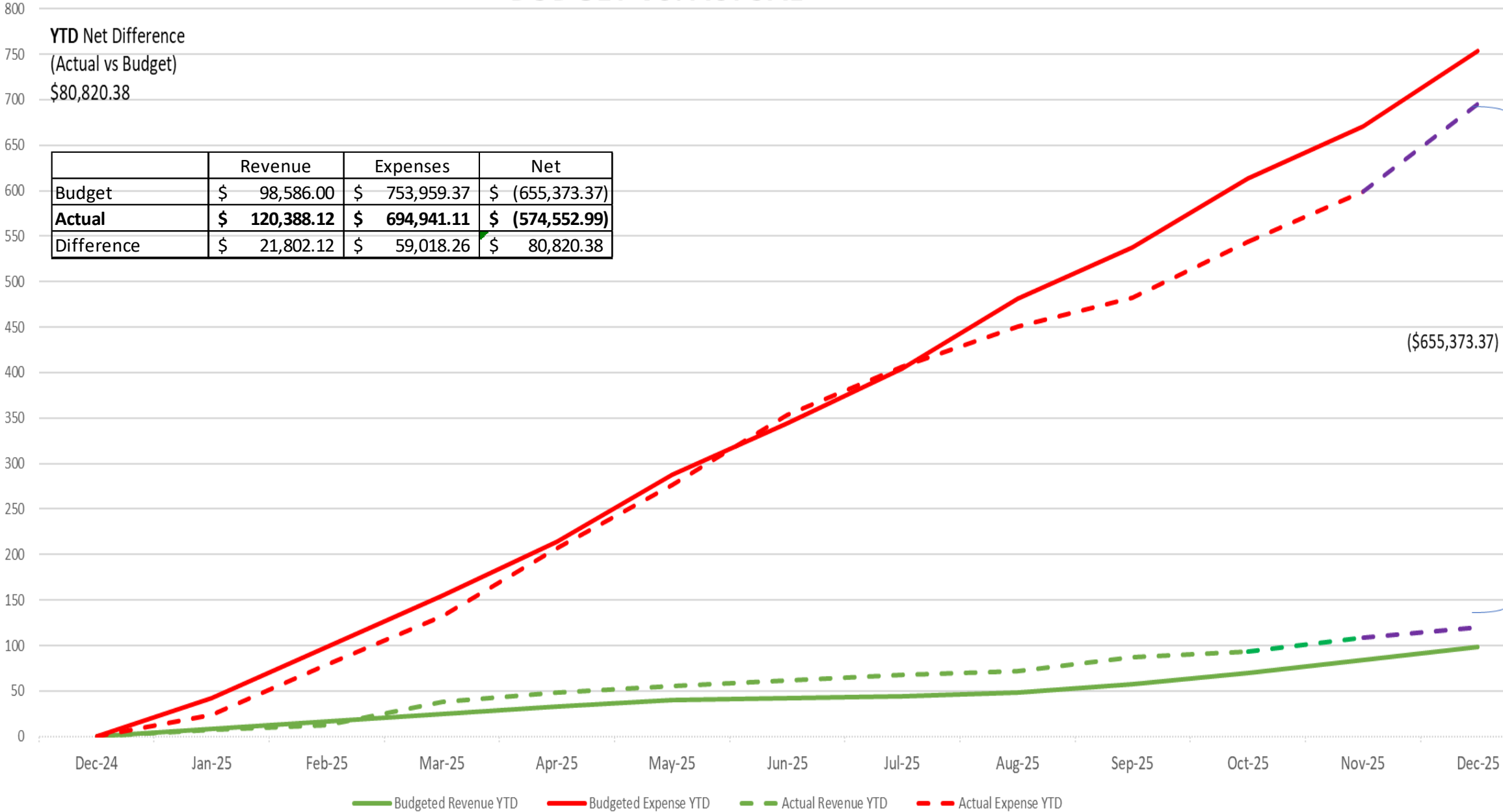
PARK FITNESS ADMIN 29-49

BUDGET VS. ACTUAL

Thousands

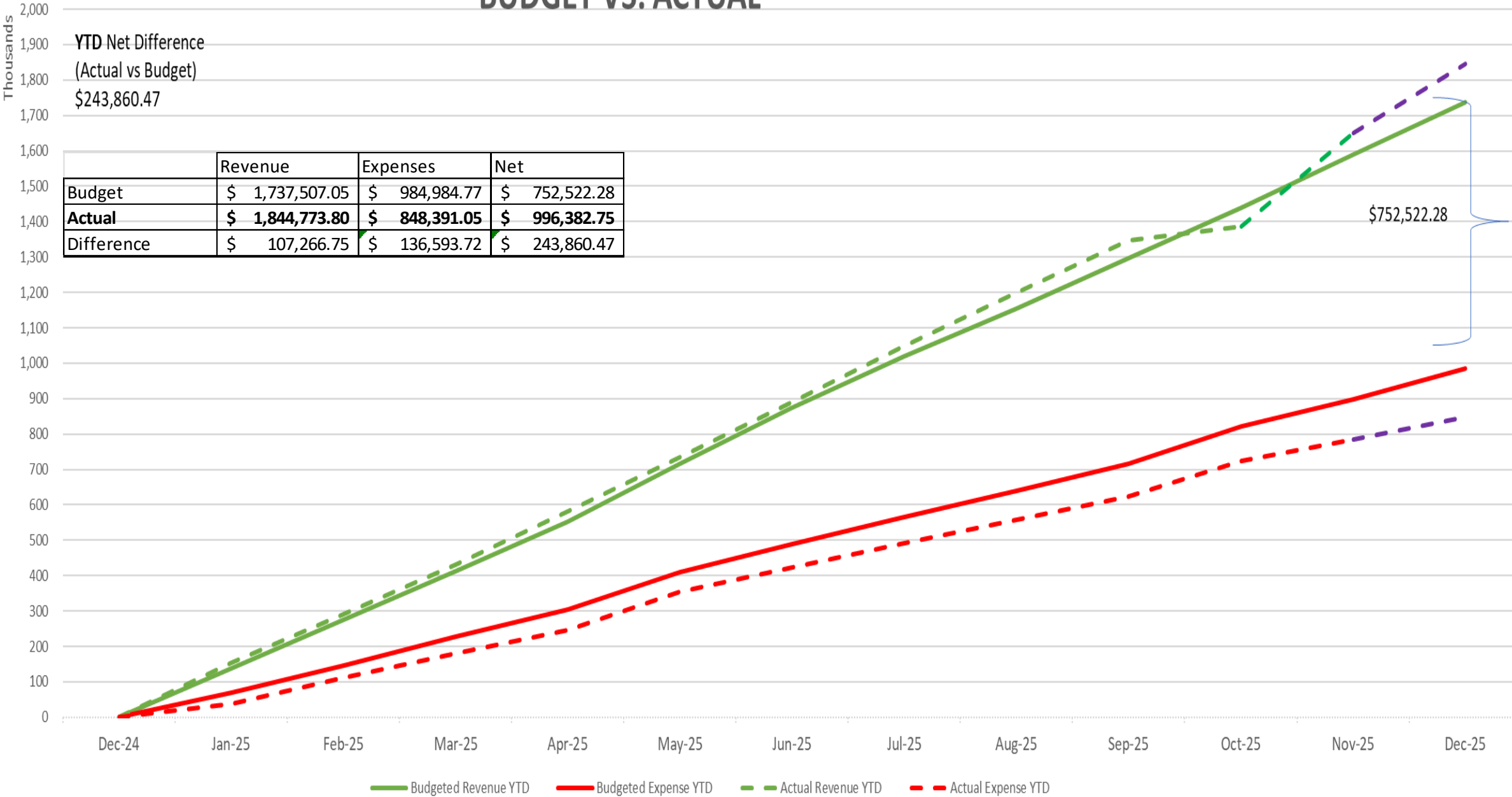
YTD Net Difference
(Actual vs Budget)
\$80,820.38

	Revenue	Expenses	Net
Budget	\$ 98,586.00	\$ 753,959.37	\$ (655,373.37)
Actual	\$ 120,388.12	\$ 694,941.11	\$ (574,552.99)
Difference	\$ 21,802.12	\$ 59,018.26	\$ 80,820.38



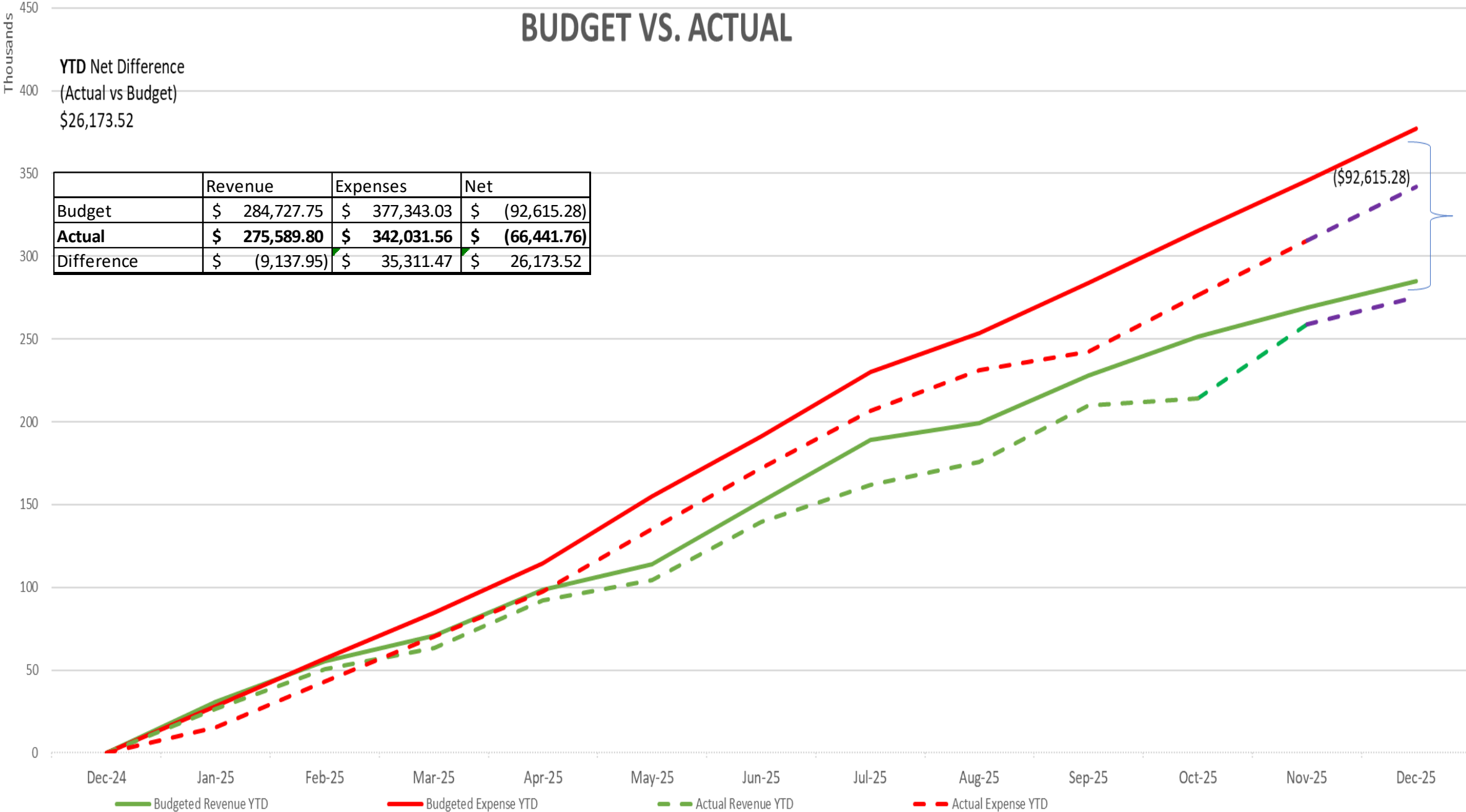
PARK FITNESS 29-51

BUDGET VS. ACTUAL



PARK FITNESS AQUATICS 29-53

BUDGET VS. ACTUAL

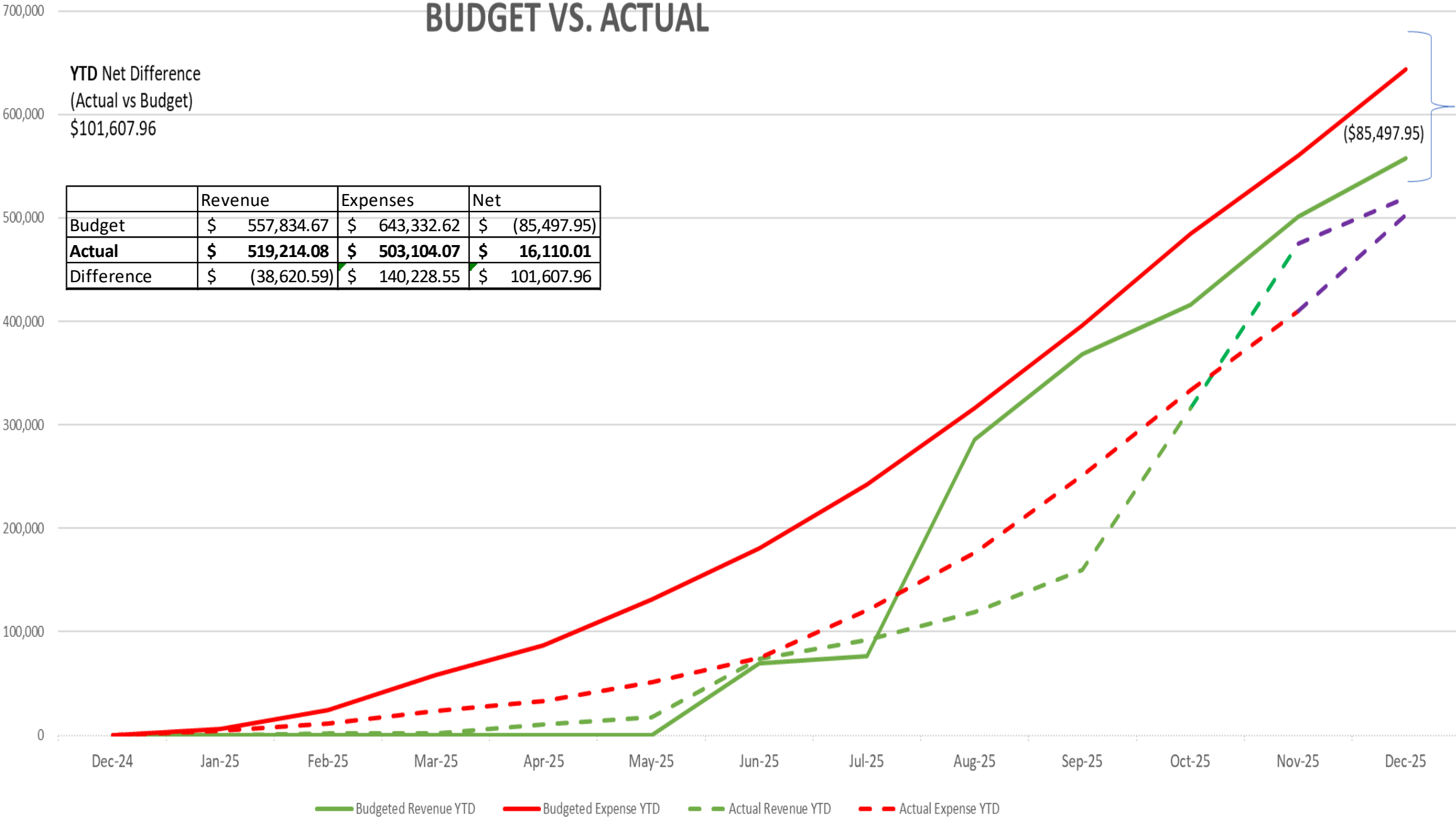


DOME 29-54

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$101,607.96

	Revenue	Expenses	Net
Budget	\$ 557,834.67	\$ 643,332.62	\$ (85,497.95)
Actual	\$ 519,214.08	\$ 503,104.07	\$ 16,110.01
Difference	\$ (38,620.59)	\$ 140,228.55	\$ 101,607.96

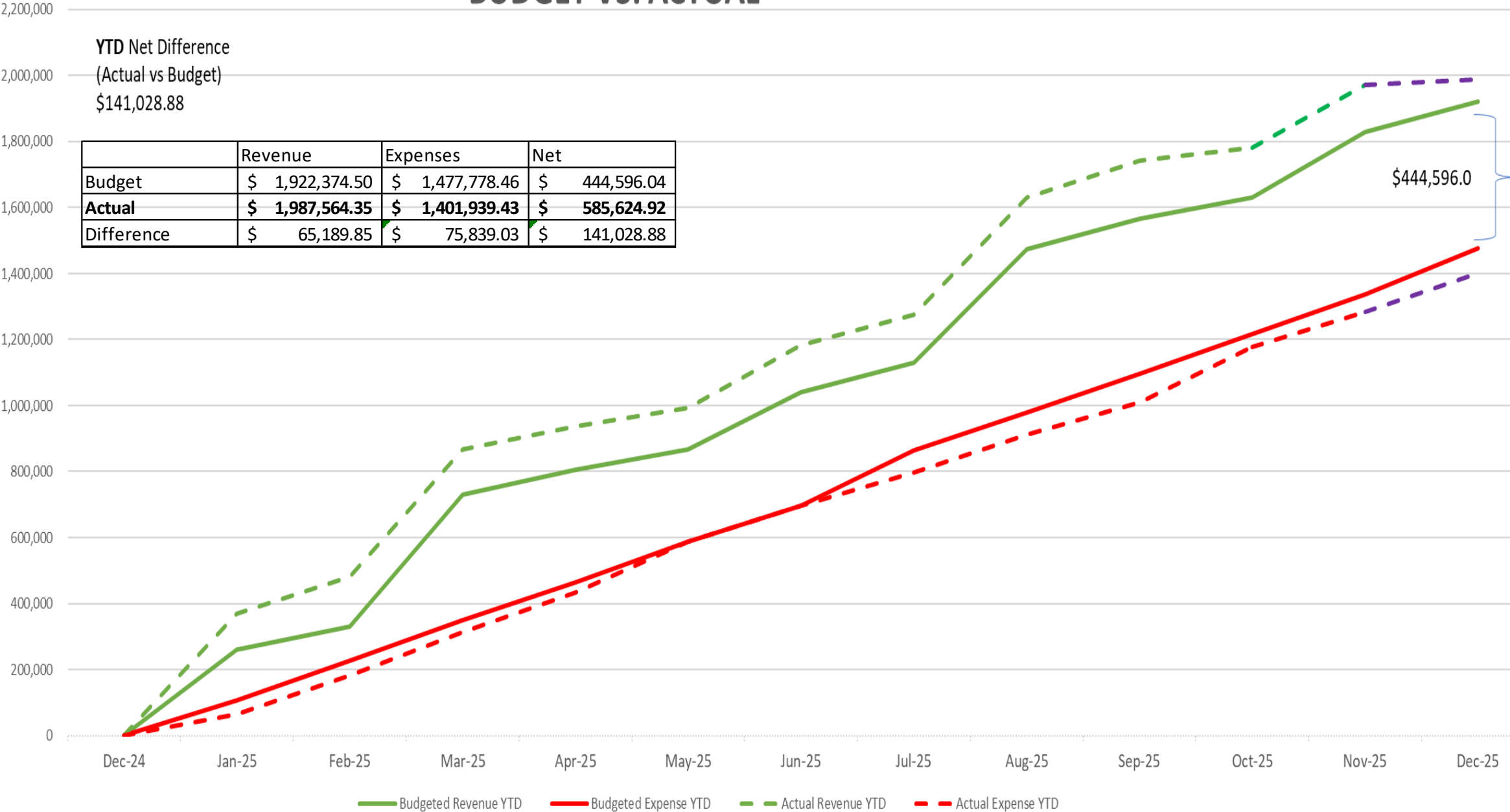


TENNIS 29-55

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$141,028.88

	Revenue	Expenses	Net
Budget	\$ 1,922,374.50	\$ 1,477,778.46	\$ 444,596.04
Actual	\$ 1,987,564.35	\$ 1,401,939.43	\$ 585,624.92
Difference	\$ 65,189.85	\$ 75,839.03	\$ 141,028.88



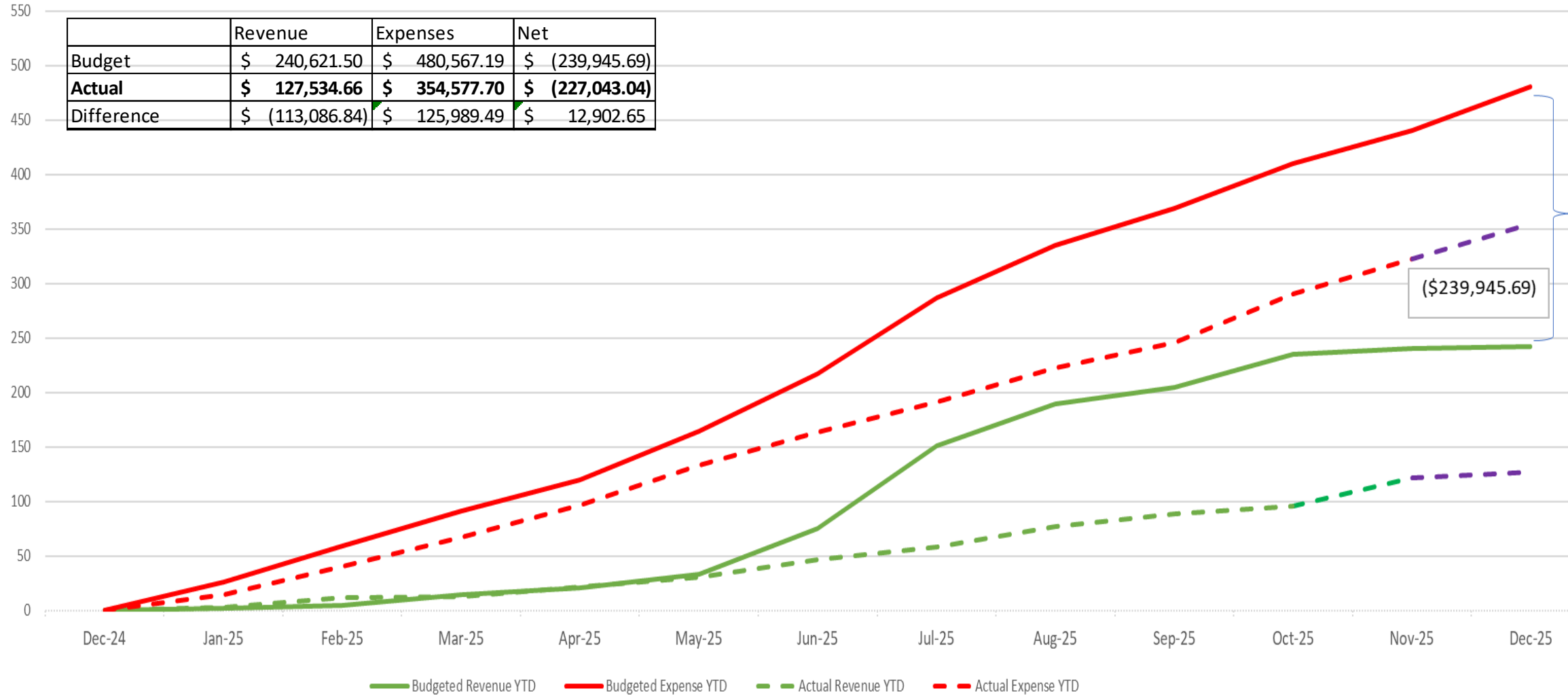
HELLER NATURE CENTER 29-61

BUDGET VS. ACTUAL

Thousands

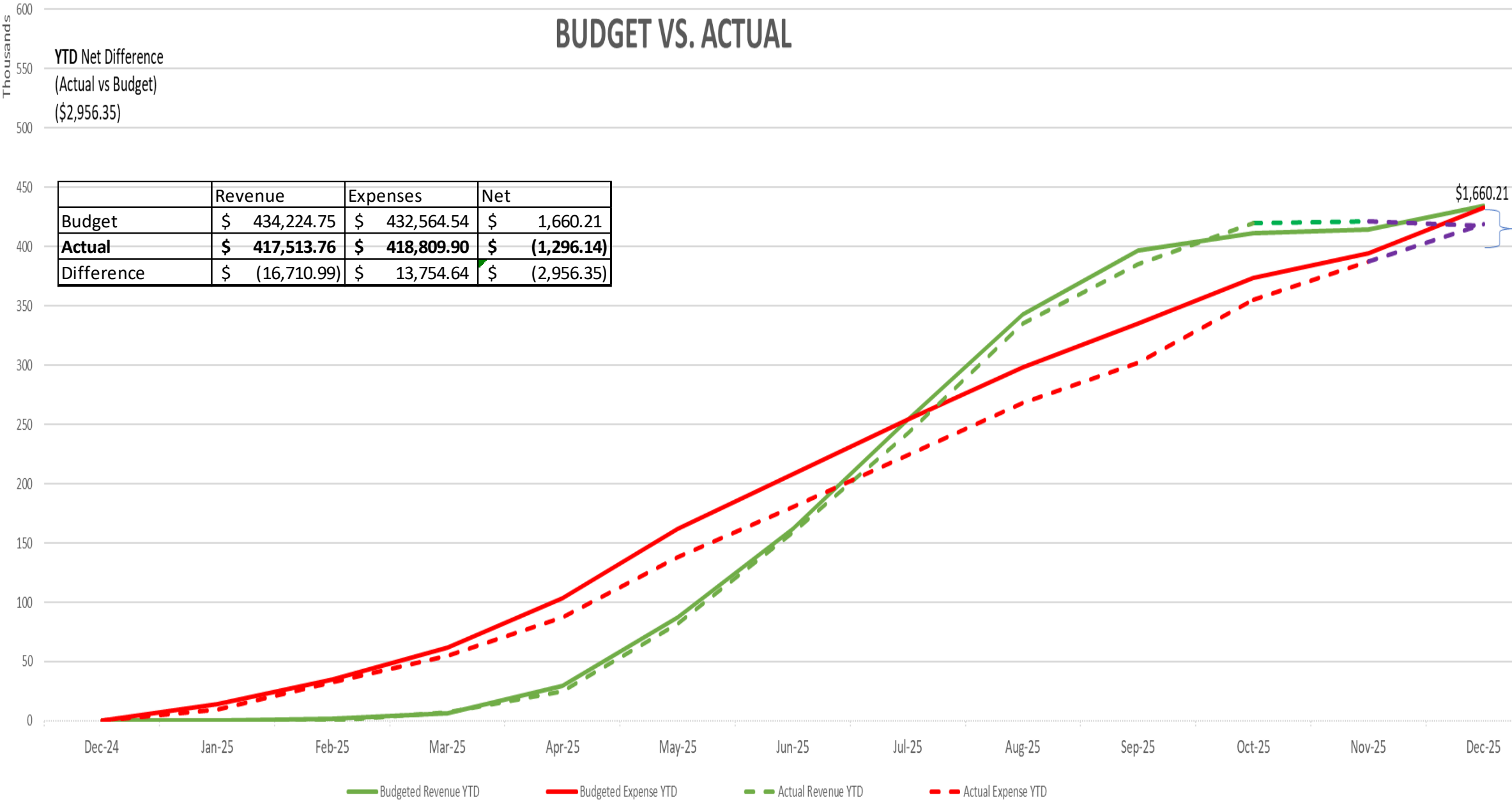
YTD Net Difference
(Actual vs Budget)
\$12,902.65

	Revenue	Expenses	Net
Budget	\$ 240,621.50	\$ 480,567.19	\$ (239,945.69)
Actual	\$ 127,534.66	\$ 354,577.70	\$ (227,043.04)
Difference	\$ (113,086.84)	\$ 125,989.49	\$ 12,902.65



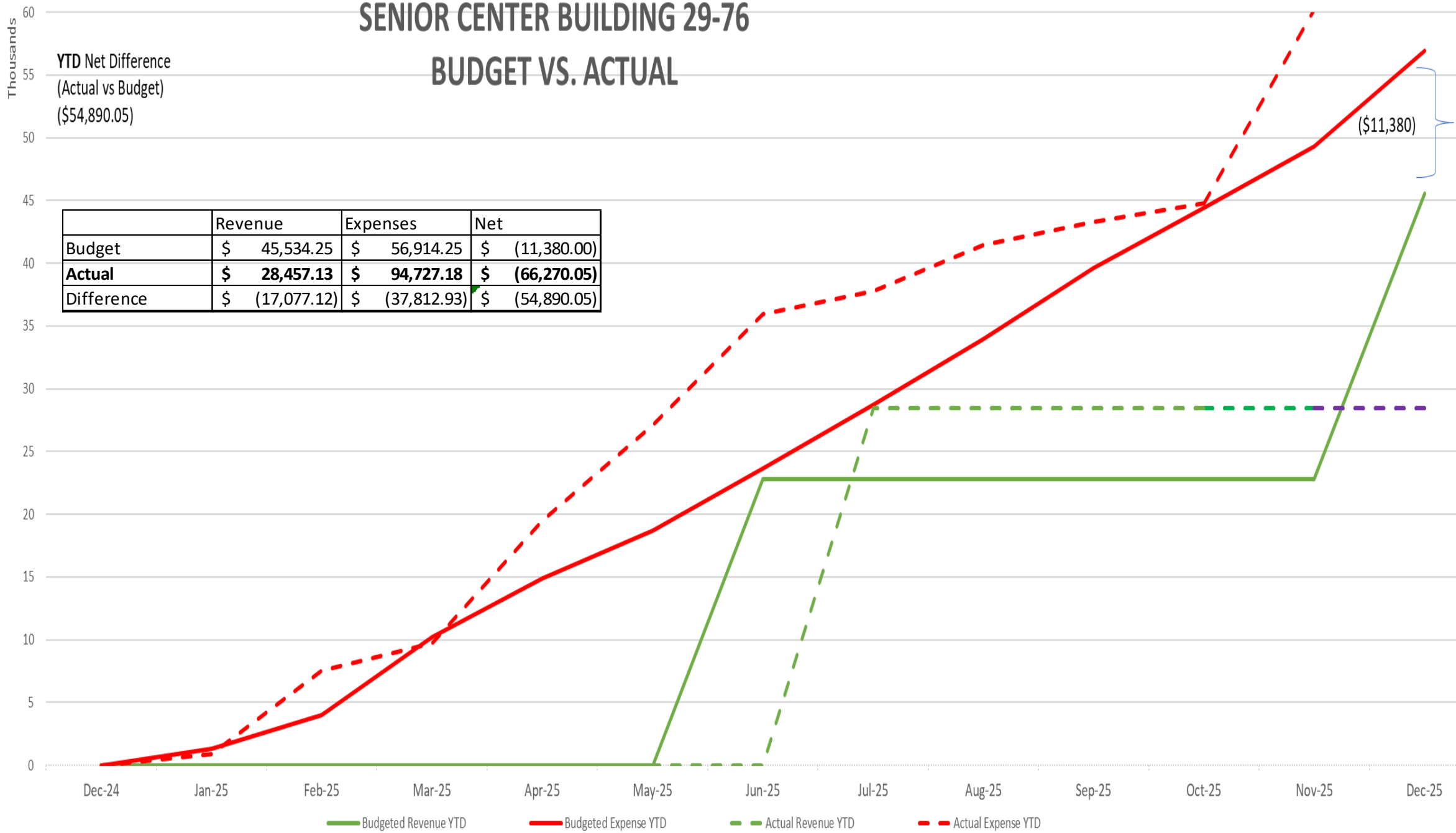
GOLF LEARNING CENTER 29-74

BUDGET VS. ACTUAL



SENIOR CENTER BUILDING 29-76

BUDGET VS. ACTUAL

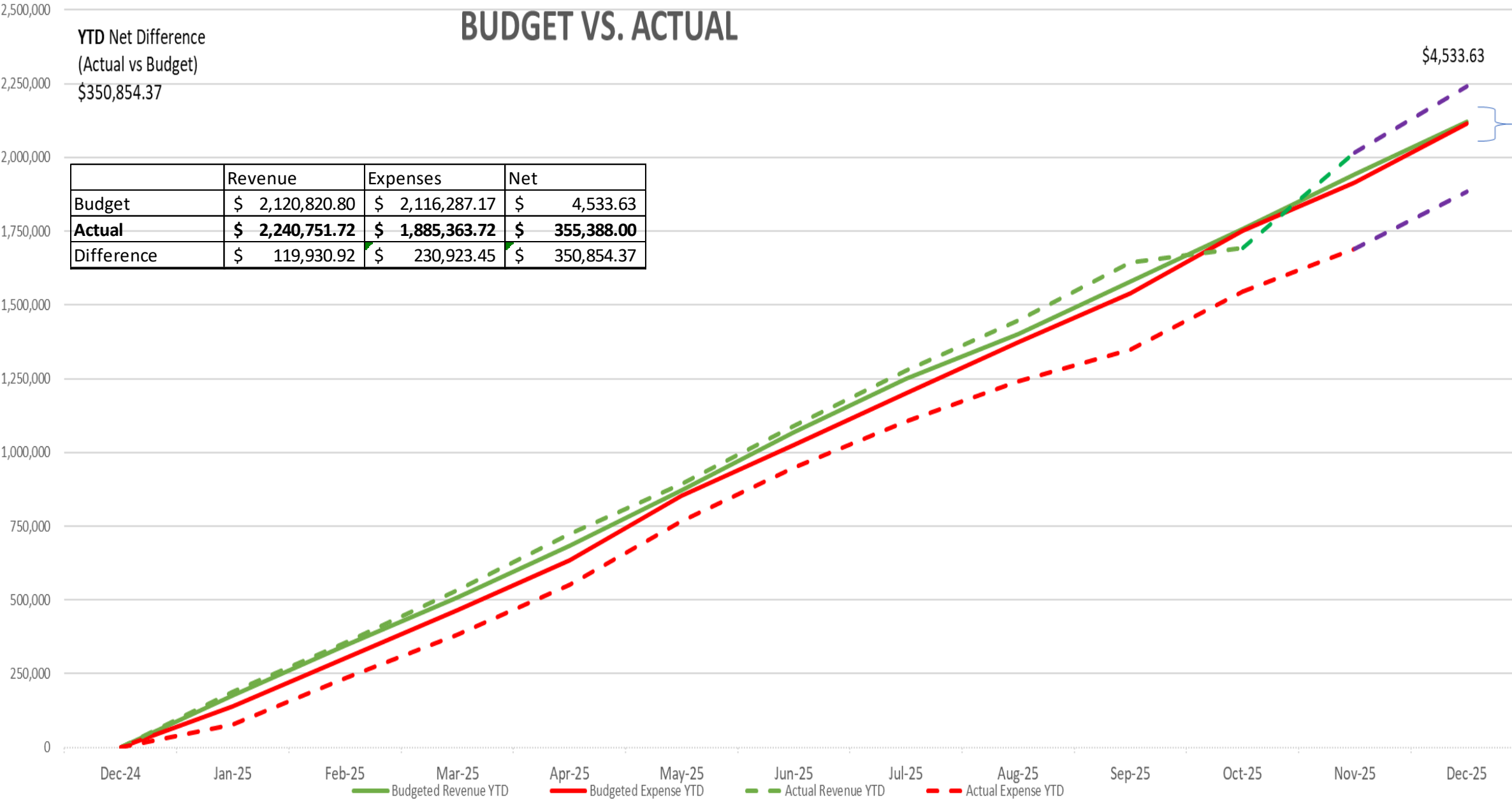


PARK FITNESS 29-49, 29-51, 29-53

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$350,854.37

	Revenue	Expenses	Net
Budget	\$ 2,120,820.80	\$ 2,116,287.17	\$ 4,533.63
Actual	\$ 2,240,751.72	\$ 1,885,363.72	\$ 355,388.00
Difference	\$ 119,930.92	\$ 230,923.45	\$ 350,854.37

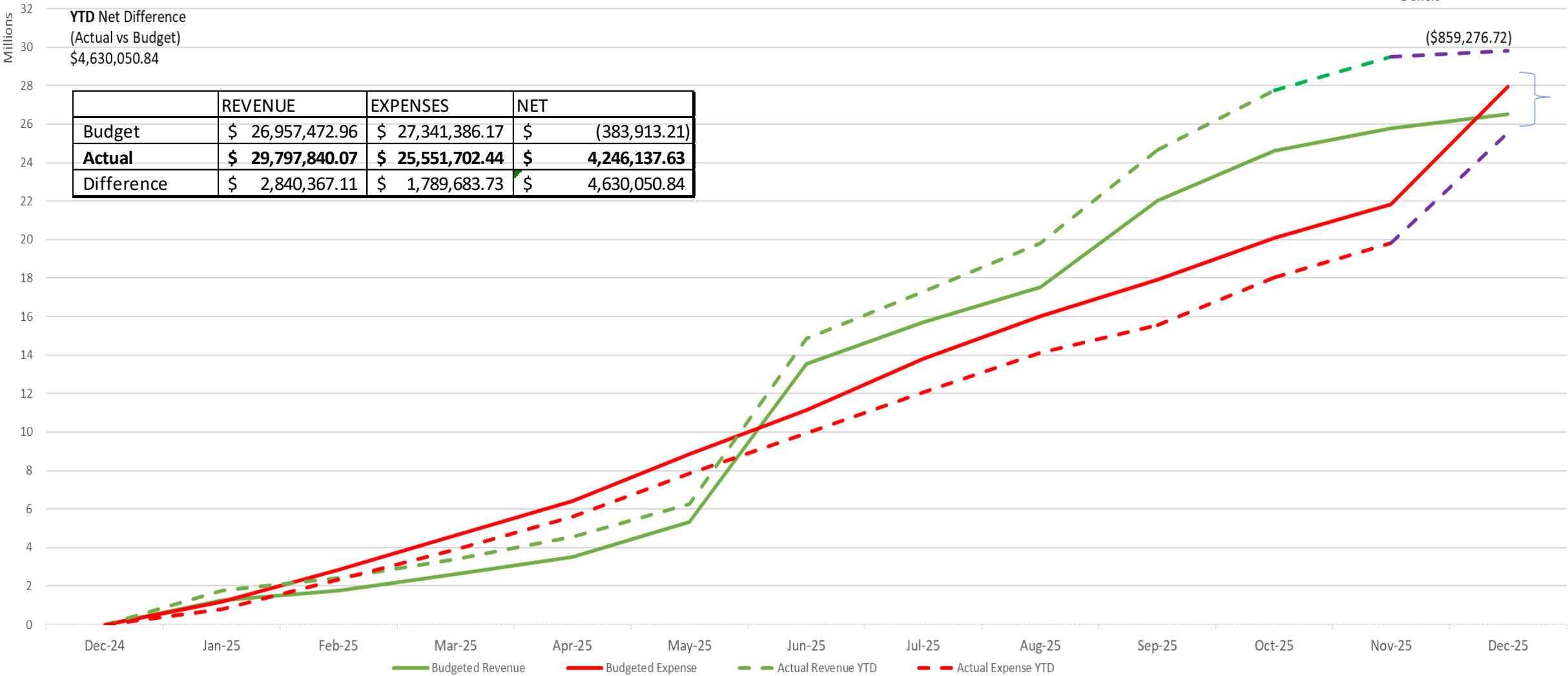




2025 FINANCIAL FORECASTS AND TREASURER'S REPORT

12/31/25

OPERATIONS (GENERAL AND RECREATION FUNDS)
BUDGET VS. ACTUAL 12/31/25



Budgeted	0.00	1,263,705.05	1,759,083.00	2,627,385.61	3,518,640.93	5,333,053.75	13,544,016.82	15,694,698.76	17,540,922.88	22,011,007.50	24,621,587.48	25,781,557.91	26,519,710.46
Budgeted	0.00	1,187,402.21	2,853,566.17	4,644,727.97	6,410,488.13	8,869,971.82	11,138,552.69	13,810,979.08	16,024,805.39	17,900,135.82	20,087,495.48	21,816,539.97	27,952,131.12
Actual	0.00	1,784,192.32	2,413,646.35	3,403,360.37	4,551,650.81	6,253,549.64	14,841,264.40	17,304,569.99	19,823,158.83	24,664,348.48	27,755,211.77	29,504,072.95	29,797,840.07
Actual	0.00	790,145.20	2,363,651.91	3,895,037.42	5,593,257.05	7,828,161.33	9,946,326.36	12,064,807.37	14,138,641.43	15,561,115.27	18,027,362.52	19,831,662.76	25,551,702.44

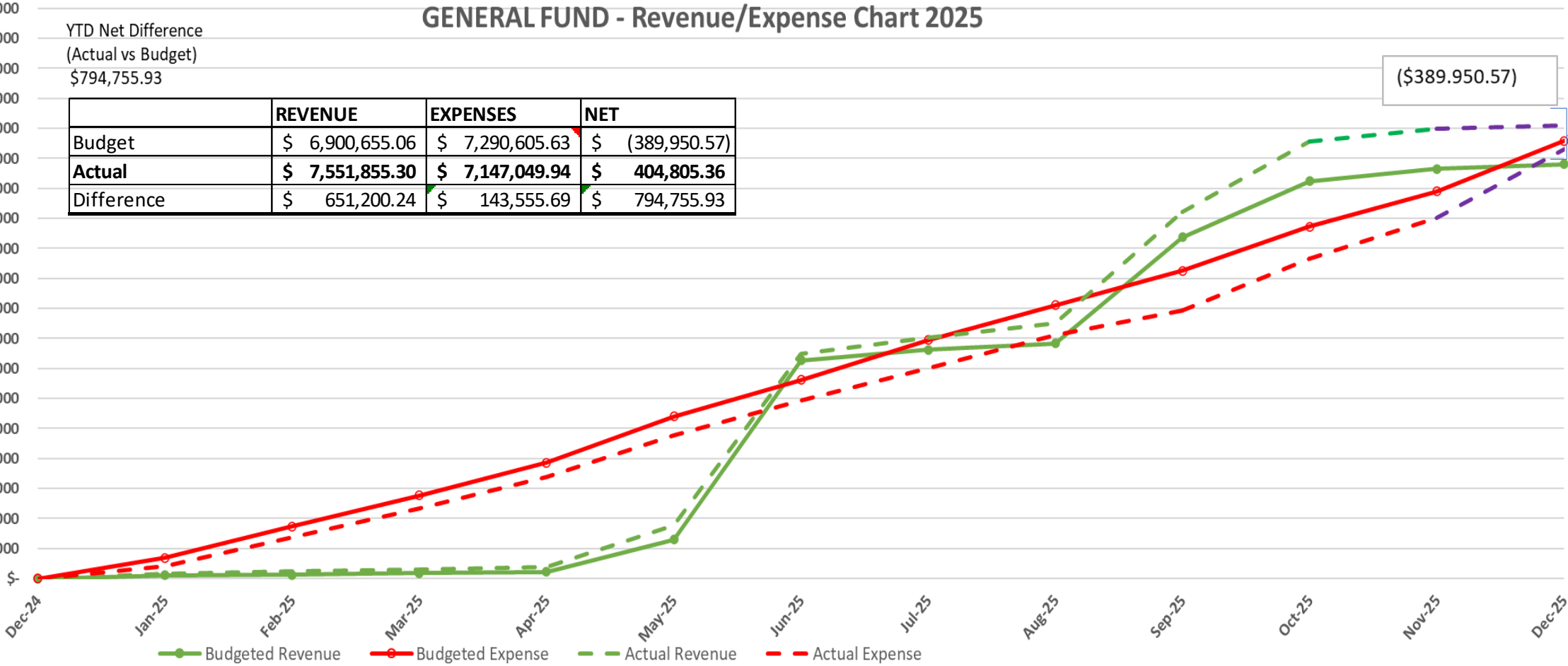
Actuals 12/31/25

GENERAL FUND - Revenue/Expense Chart 2025

YTD Net Difference
(Actual vs Budget)
\$794,755.93

	REVENUE	EXPENSES	NET
Budget	\$ 6,900,655.06	\$ 7,290,605.63	\$ (389,950.57)
Actual	\$ 7,551,855.30	\$ 7,147,049.94	\$ 404,805.36
Difference	\$ 651,200.24	\$ 143,555.69	\$ 794,755.93

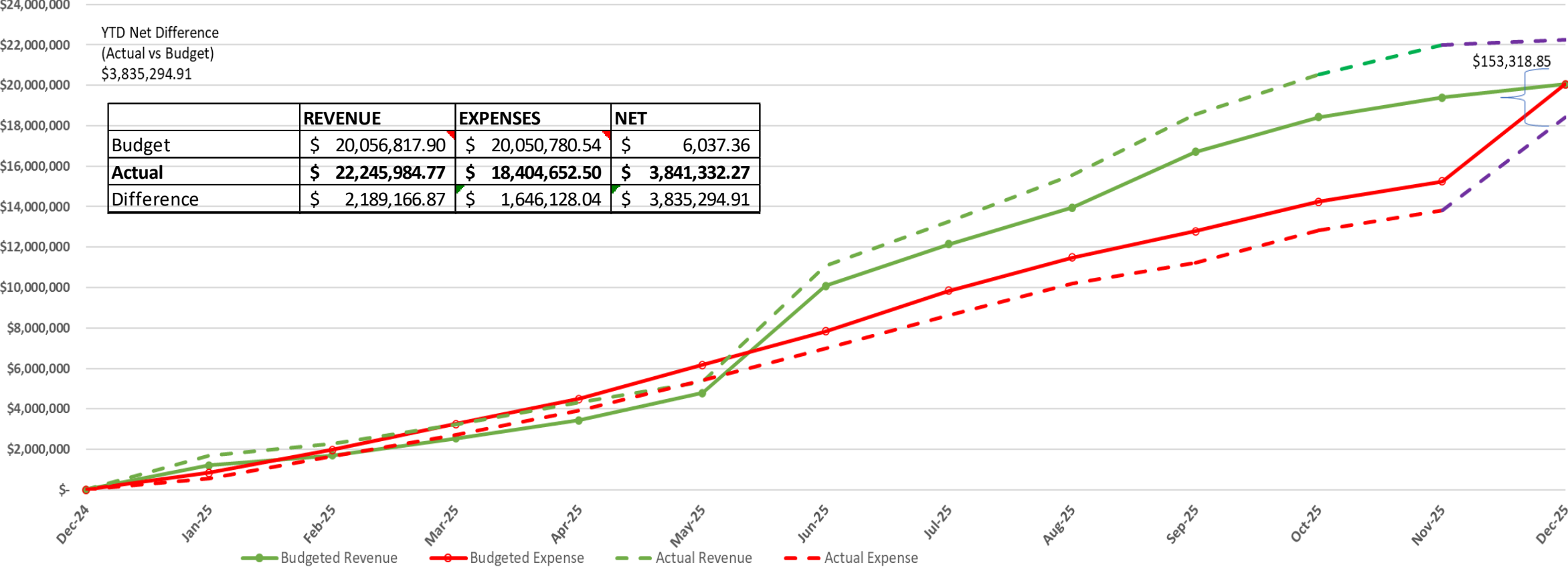
(\$389.950.57)



Budgeted Revenue	-	57,387.42	64,400.04	88,962.99	112,964.92	646,965.23	3,631,520.68	3,808,676.25	3,918,086.37	5,685,508.42	6,619,820.98	6,826,285.92	6,900,655.06
Budgeted Expense	-	342,445.18	869,227.93	1,384,418.08	1,927,724.67	2,700,533.17	3,310,595.39	3,970,844.75	4,554,177.29	5,123,846.24	5,859,637.06	6,448,555.98	7,290,605.63
Actual Revenue	-	79,401.99	120,916.84	151,419.97	198,926.71	892,088.36	3,745,328.43	4,019,637.13	4,250,780.48	6,100,709.85	7,287,328.68	7,499,790.68	7,551,855.30
Actual Expense	-	211,590.01	693,188.70	1,163,329.72	1,690,473.26	2,392,720.26	2,968,082.66	3,509,685.14	4,050,039.20	4,466,839.31	5,325,852.64	6,008,219.76	7,147,049.94

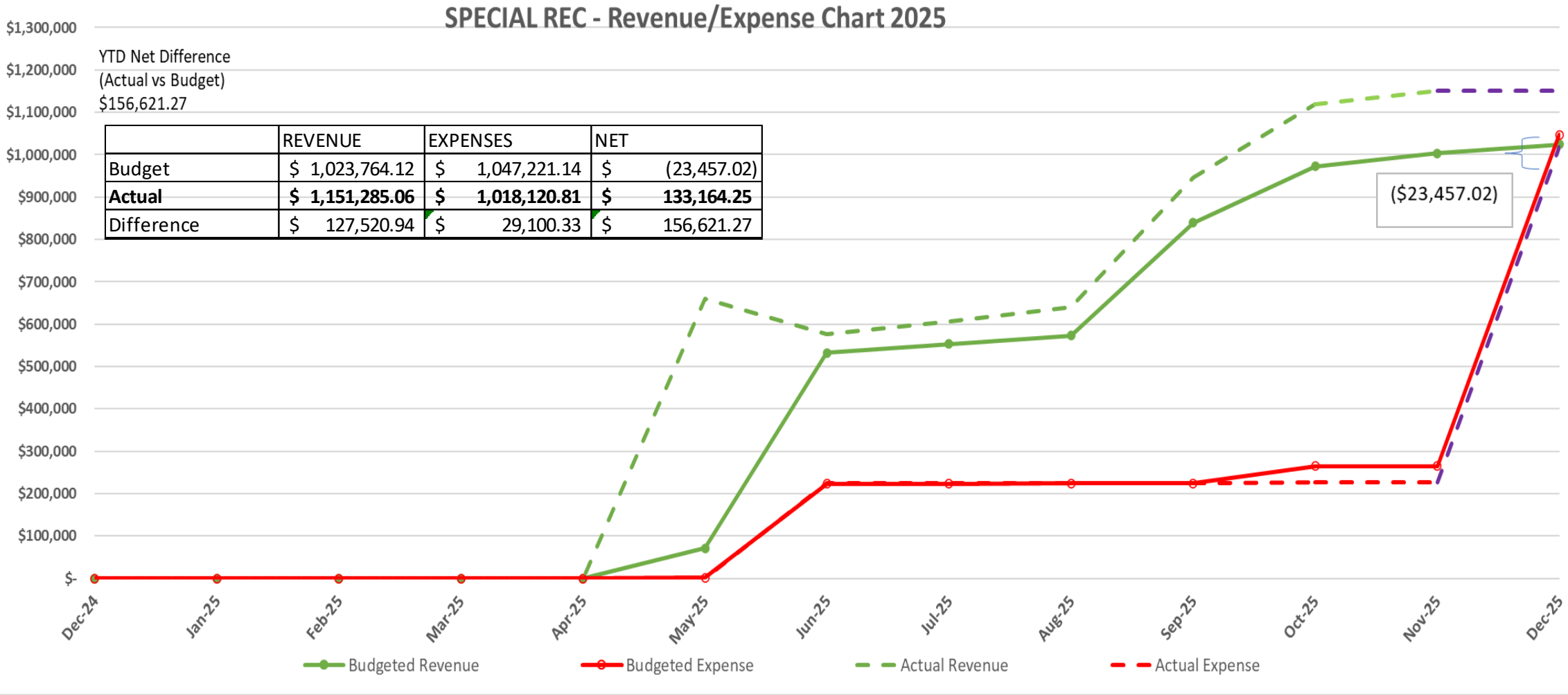
Actuals 12/31/25

RECREATION FUND - Revenue/Expense Chart 2025



Budgeted Revenue	-	1,206,317.63	1,694,682.96	2,535,410.12	3,439,338.51	4,780,066.02	10,087,676.14	12,142,405.01	13,951,926.51	16,710,757.58	18,422,205.00	19,388,860.49	20,056,817.90
Budgeted Expense	-	844,957.03	1,984,338.24	3,249,168.45	4,492,041.77	6,178,902.16	7,838,234.15	9,850,671.21	11,481,342.95	12,787,189.47	14,239,025.82	15,246,283.97	20,050,780.54
Actual Revenue	-	1,704,790.33	2,292,729.51	3,230,306.79	4,331,090.49	5,339,827.67	11,095,935.97	13,284,932.86	15,571,916.85	18,563,638.63	20,529,289.49	22,004,282.27	22,245,984.77
Actual Expense	-	578,555.19	1,670,463.21	2,731,707.70	3,902,783.79	5,435,441.07	6,978,243.70	8,644,491.97	10,190,418.44	11,208,627.46	12,835,769.09	13,823,443.00	18,404,652.50

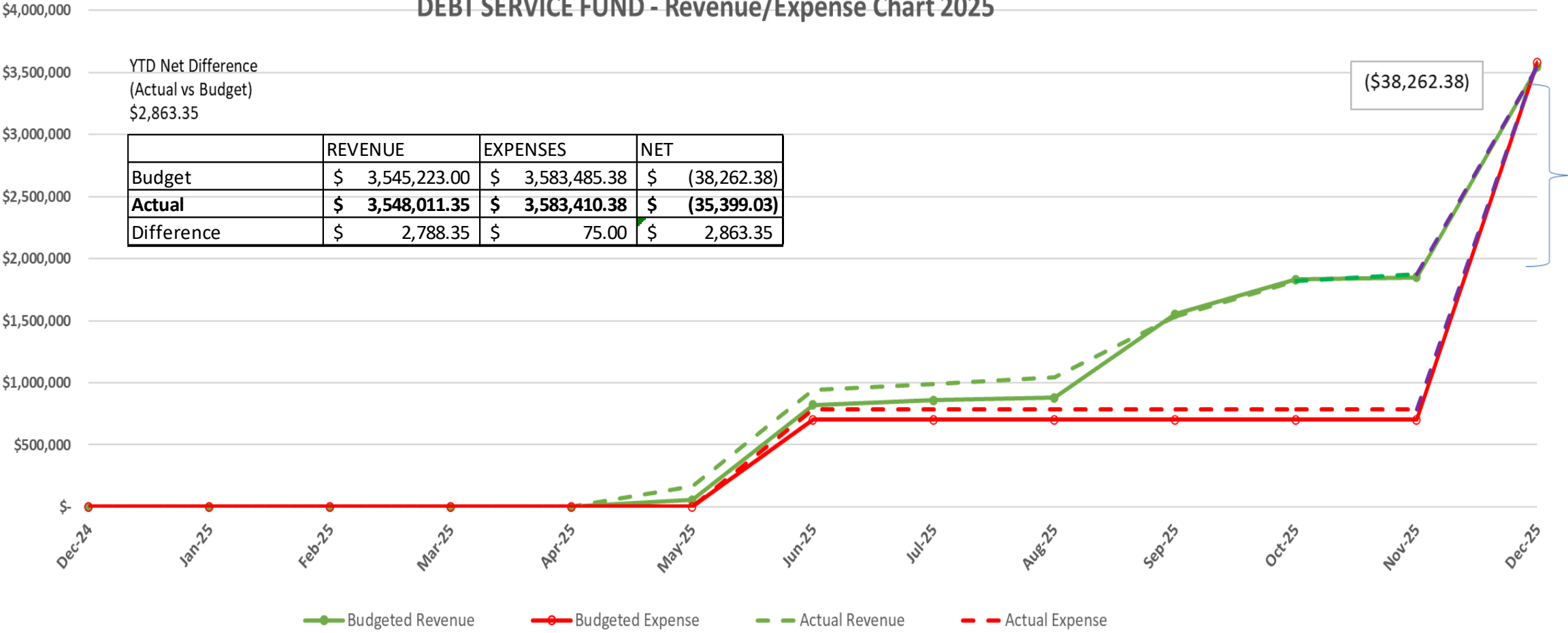
Actuals 12/31/25



Budgeted Revenue	-	-	-	-	-	71,663.51	532,357.36	552,832.64	573,307.92	839,486.59	972,575.92	1,003,288.84	1,023,764.12
Budgeted Expense	-	-	-	-	-	1,187.50	223,298.07	223,298.07	224,188.07	224,188.07	264,688.07	264,688.07	1,047,221.14
Actual Revenue	-	-	-	-	7.06	659,361.63	577,455.61	606,626.27	639,434.36	945,751.09	1,119,152.62	1,151,285.06	1,151,285.06
Actual Expense	-	60.00	60.00	60.00	60.00	60.00	223,998.08	225,482.55	225,482.55	225,482.55	226,055.65	226,055.65	1,018,120.81

Actuals 12/31/25

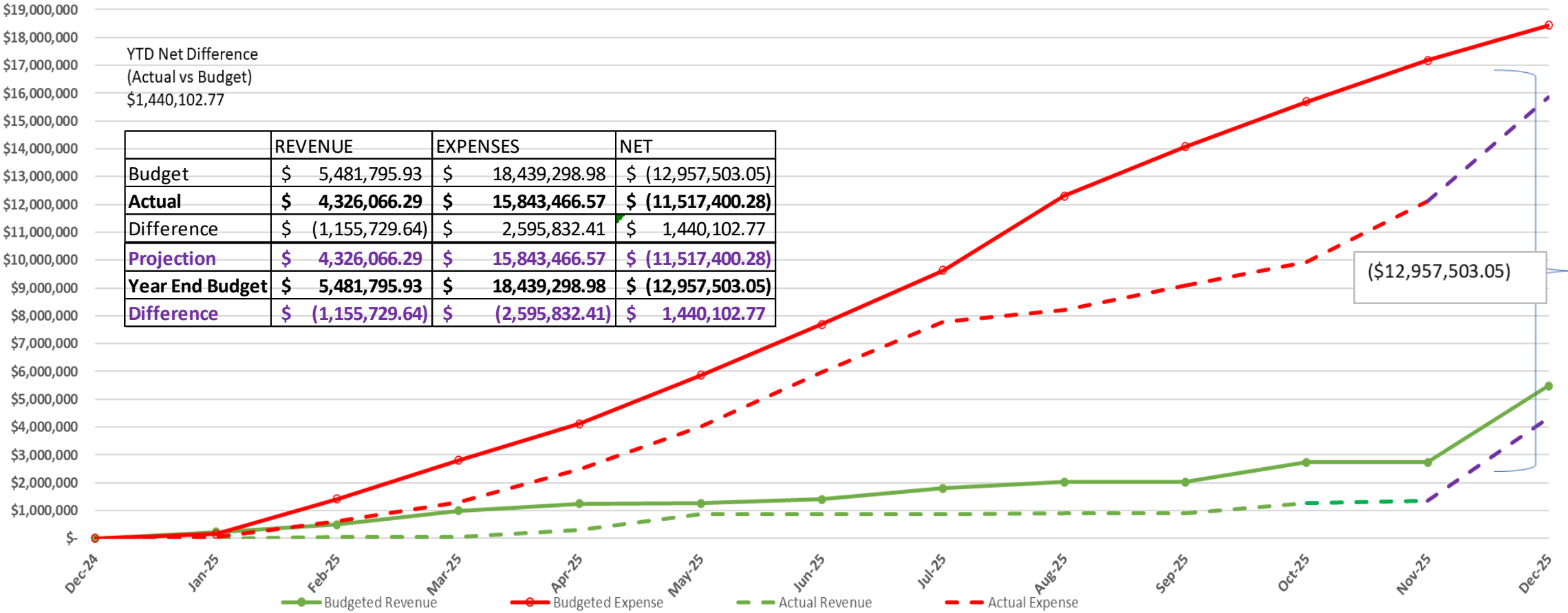
DEBT SERVICE FUND - Revenue/Expense Chart 2025



Budgeted Revenue	-	-	-	-	-	56,075.19	822,436.12	859,819.58	878,511.31	1,551,413.59	1,831,789.54	1,850,481.27	3,545,223.00
Budgeted Expense	-	-	500.00	1,000.00	1,000.00	1,000.00	701,992.69	701,992.69	701,992.69	701,992.69	701,992.69	702,492.69	3,583,485.38
Actual Revenue	-	-	-	-	11.49	163,907.79	940,044.56	987,538.74	1,040,955.05	1,537,327.26	1,819,643.47	1,871,961.35	3,548,011.35
Actual Expense	-	-	475.00	950.00	950.00	950.00	782,404.13	782,879.13	782,879.13	782,879.13	782,879.13	782,879.13	3,583,410.38

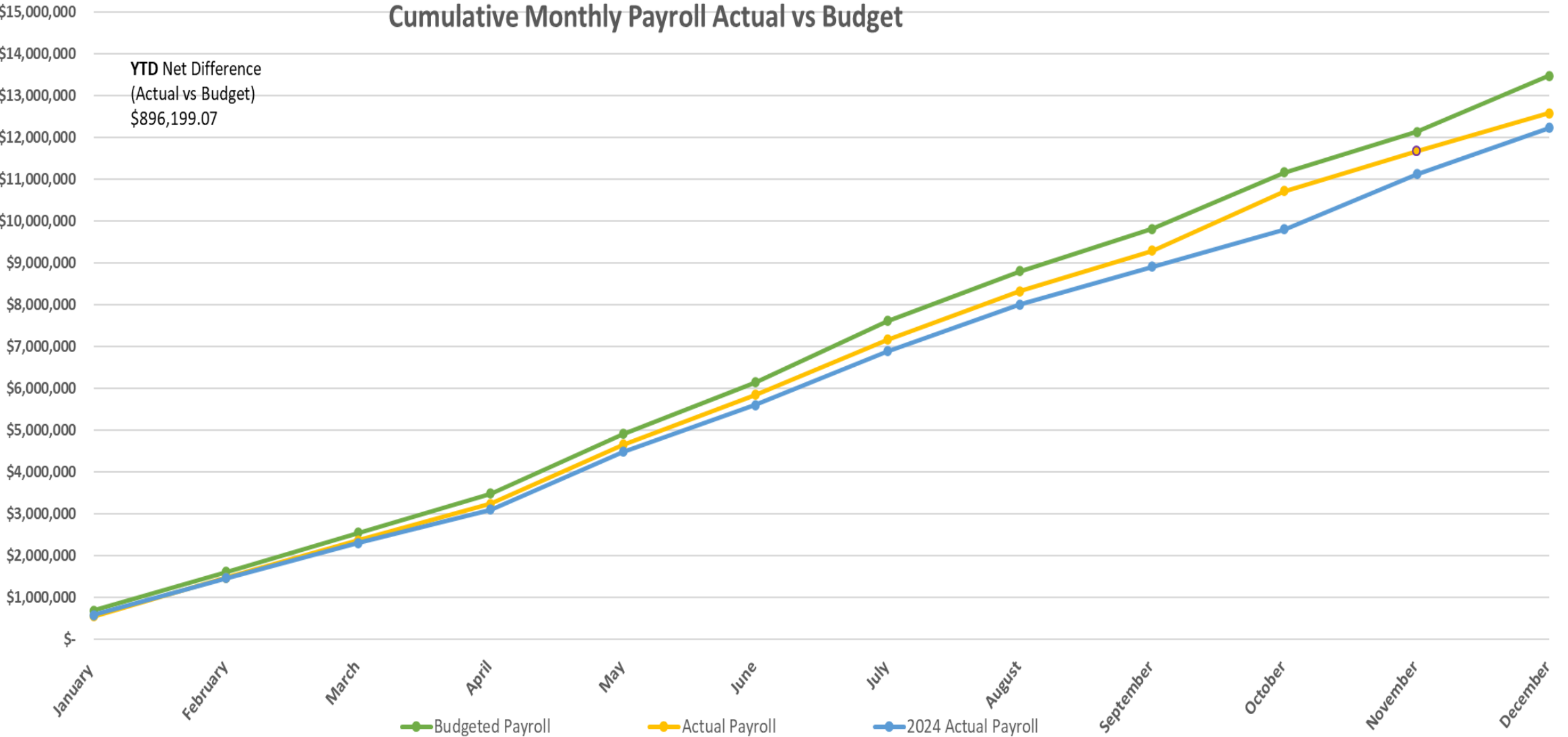
Actuals 12/31/25

CAPITAL FUND - Revenue/Expense Chart 2025



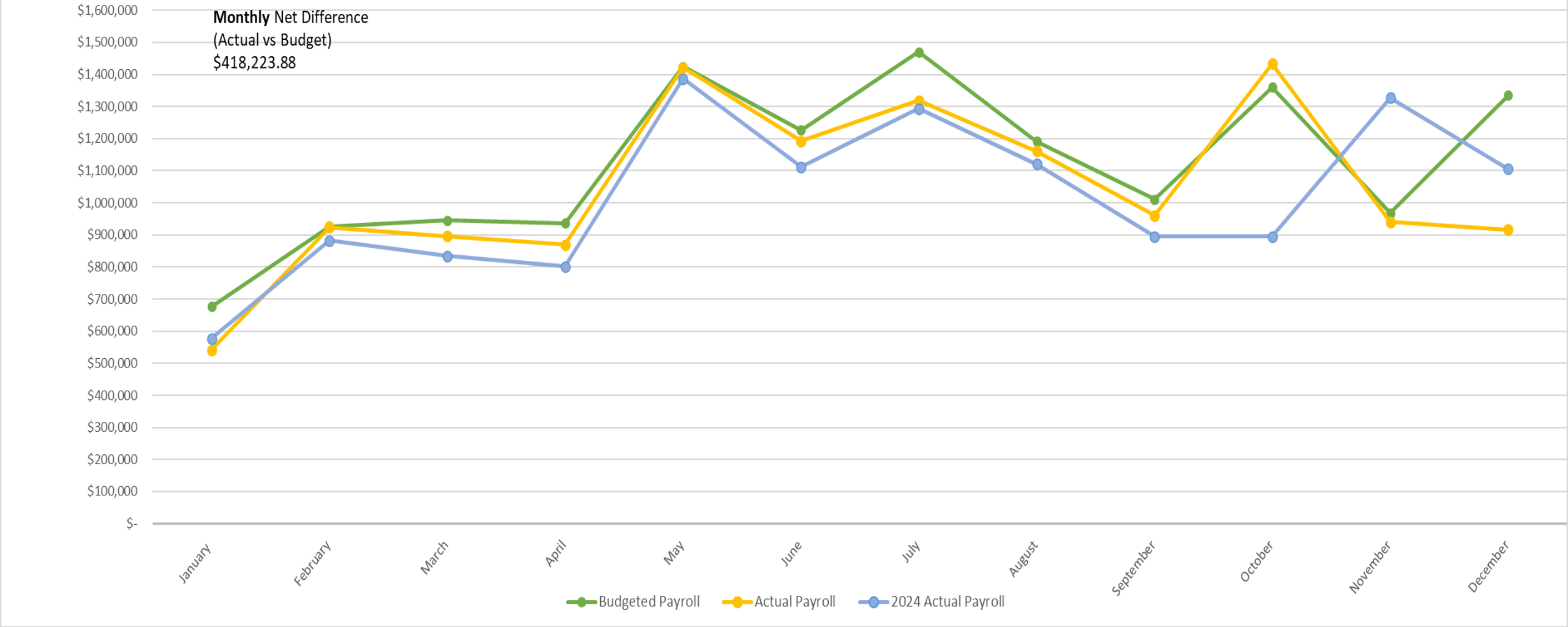
Budgeted Revenue	-	225,000.00	500,000.00	1,000,000.00	1,250,000.00	1,266,921.00	1,402,309.93	1,802,309.93	2,028,309.93	2,032,309.93	2,734,795.93	2,734,795.93	5,481,795.93
Budgeted Expense	-	156,767.78	1,419,239.60	2,811,007.38	4,127,666.16	5,871,133.94	7,691,901.72	9,631,669.50	12,308,437.28	14,078,205.06	15,686,972.84	17,173,785.06	18,439,298.98
Actual Revenue	-	0.14	57,700.95	58,275.95	304,252.84	874,736.18	875,136.18	875,136.18	893,882.49	895,632.49	1,279,538.49	1,347,088.49	4,326,066.29
Actual Expense	-	38,637.00	629,492.25	1,300,767.62	2,500,189.17	4,015,209.80	5,982,508.00	7,791,794.77	8,209,776.33	9,073,308.43	9,935,554.42	12,109,721.77	15,843,466.57

Cumulative Monthly Payroll Actual vs Budget



Total Payroll (Budget)	676,279.79	1,603,313.05	2,548,732.33	3,485,525.03	4,910,417.54	6,136,982.58	7,607,097.34	8,798,934.68	9,810,115.19	11,170,883.69	12,138,872.54	13,474,002.92
Payroll 1	33,609.52	473,238.01	450,176.73	426,154.04	450,994.63	539,157.09	656,893.63	646,219.52	474,734.16	477,670.03	472,396.26	446,690.73
Payroll 2	508,691.37	450,954.06	445,883.75	443,184.48	478,175.21	653,892.60	662,150.40	515,072.70	485,511.45	477,927.73	467,467.91	470,215.77
Payroll 3					493,225.87					477,516.20		
Total Payroll (Actual)	542,300.89	1,466,492.96	2,362,553.44	3,231,891.96	4,654,287.67	5,847,337.36	7,166,381.39	8,327,673.61	9,287,919.22	10,721,033.18	11,660,897.35	12,577,803.85
2024 Payroll 1	105,943.65	440,970.32	419,531.11	392,617.10	434,982.75	506,024.87	639,462.08	644,378.26	444,484.34	450,526.10	446,158.18	416,566.23
2024 Payroll 2	471,184.02	441,449.33	415,449.09	408,434.00	491,080.28	605,744.49	653,553.85	476,941.51	450,949.60	443,902.48	441,719.47	689,124.07
2024 Payroll 3					460,889.88						440,341.20	
2024 Total Payroll (Actual)	577,127.67	1,459,547.32	2,294,527.52	3,095,578.62	4,482,531.53	5,594,300.89	6,887,316.82	8,008,636.59	8,904,070.53	9,798,499.11	11,126,717.96	12,232,408.26

NON-CUMULATIVE MONTHLY PAYROLL ACTUAL VS BUDGET



Payroll 1	33,609.52	473,238.01	450,176.73	426,154.04	450,994.63	539,157.09	656,893.63	646,219.52	474,734.16	477,670.03	472,396.26	446,690.73
Payroll 2	508,691.37	450,954.06	445,883.75	443,184.48	478,175.21	653,892.60	662,150.40	515,072.70	485,511.45	477,927.73	467,467.91	470,215.77
Payroll 3					493,225.87					477,516.20		
Total Payroll (Actual)	542,300.89	924,192.07	896,060.48	869,338.52	1,422,395.71	1,193,049.69	1,319,044.03	1,161,292.22	960,245.61	1,433,113.96	939,864.17	916,906.50
Budgeted Payroll	676,279.79	927,033.26	945,419.28	936,792.70	1,424,892.51	1,226,565.04	1,470,114.76	1,191,837.34	1,011,180.51	1,360,768.50	967,988.85	1,335,130.38
2024 Payroll 1	105,943.65	440,970.32	419,531.11	392,617.10	434,982.75	506,024.87	639,462.08	644,378.26	444,484.34	450,526.10	446,158.18	416,566.23
2024 Payroll 2	471,184.02	441,449.33	415,449.09	408,434.00	491,080.28	605,744.49	653,553.85	476,941.51	450,949.60	443,902.48	441,719.47	689,124.07
2024 Payroll 3					460,889.88						440,341.20	
Total Payroll (Actual)	577,127.67	882,419.65	834,980.20	801,051.10	1,386,952.91	1,111,769.36	1,293,015.93	1,121,319.77	895,433.94	894,428.58	1,328,218.85	1,105,690.30



Memorandum

To: Park Board of Commissioners

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

Date: January 21, 2026

Subject: **Approval of Ordinance 2026-02: Combined Budget and Appropriation Beginning January 1, 2026 through December 31, 2026**

Background

The proposed 2026 budget was presented to the Finance Committee on November 11, 2025, and December 9, 2025. After review and revisions, a final draft was presented to the Park Board at the December 17 Regular Park Board Meeting. At that time, the Park Board provided consensus to make the draft budget document available for public inspection for thirty days. The budget was made available for public review at Park Fitness, West Ridge Center and on the District's website during this timeframe. In accordance with the Park District Code, the public hearing on January 21, 2026 regarding the budget was posted in the Lake County News-Sun on Monday, January 12, 2026.

Financial Impact

The proposed budget for fiscal year 2026 includes operating revenues of \$29,933,380, additional revenues of \$3,873,839, and total estimated expenditures (district-wide) of \$41,952,571 resulting in an anticipated deficit, of \$8,145,352. This is a planned use of reserves for capital projects related to master planning.

Recommendation

Staff recommends approval from the Park Board of Commissioners for the 2026 Budget and 2026 Budget and Appropriation Ordinance (2026-02) for the fiscal year ending December 31, 2026.



2026 Budget

December 31, 2026

Park District of Highland Park
Highland Park, IL



↑
EXTRAORDINARY



Park District of Highland Park

2026 Annual Budget

Fiscal Year January 1, 2026 - December 31, 2026

Park Board of Commissioners

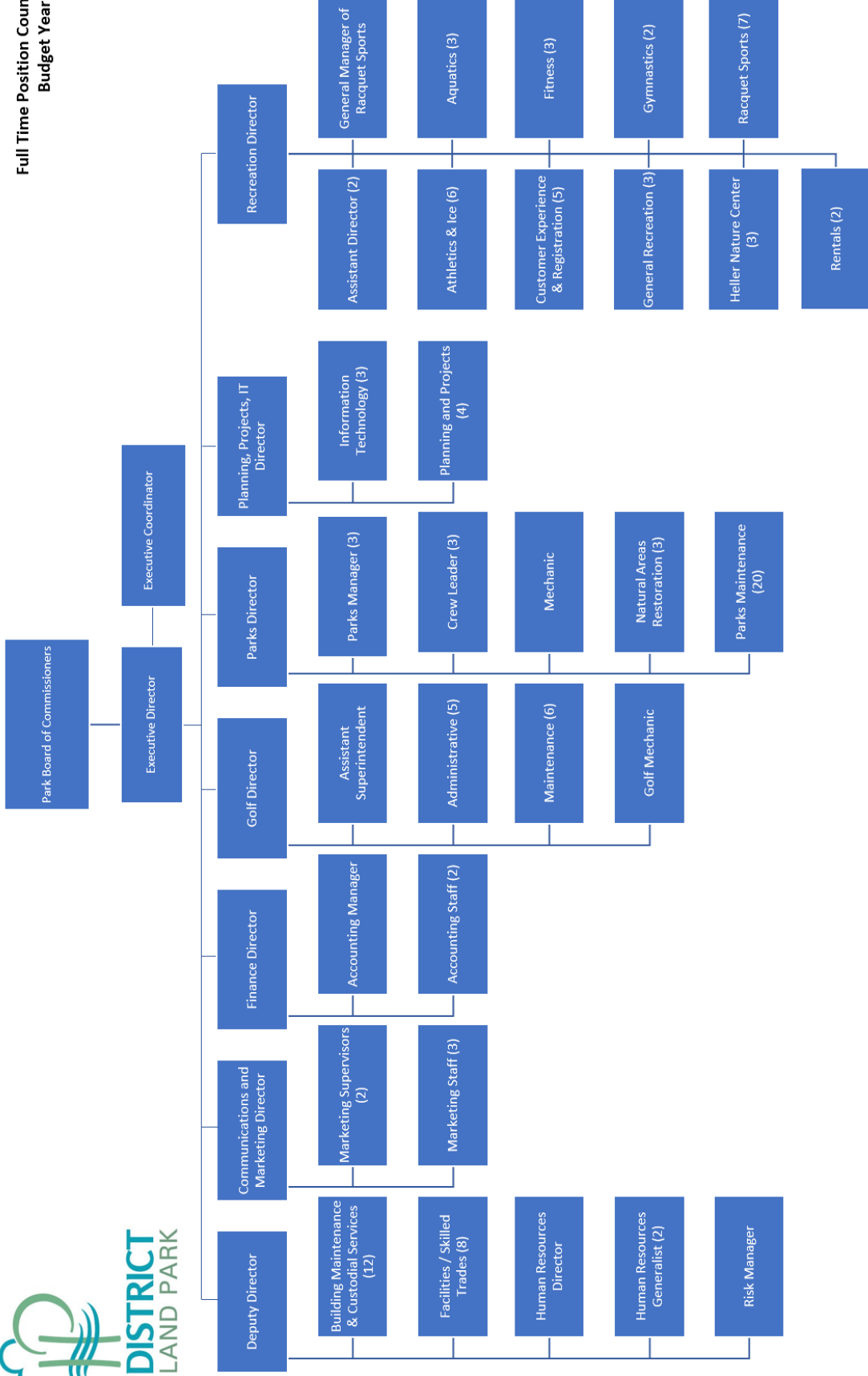
Terry Grossberg, President
Jennifer Freeman, Vice-President
Josie Beck, Commissioner
Steve Greenberg, Commissioner
Rafael Labrador, Commissioner

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

Full Time Position Count: 128
Budget Year: 2026



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	15
Annual Work Plan	17
Operations Overview	
Fund Structure	21
Budget Guidelines, Process, Policies	22
Debt Position	27
Tax Funding	30
Capital Analysis	32
2026 Budget Analysis	33
Proposed 2026 Budget by Fund	35
Administration Function	41
Parks Function	44
Recreation Function	45
Appendix A - 2026 Capital Projects	58
Appendix B - Five Year Capital Replacement	61
Appendix C - Compensation Plan	62
Appendix D - Employee Statistics	63
Appendix E - 2026 Potential Fees per Center	64
Appendix F – Glossary	73
Budget & Appropriation Ordinance 2026 - 1	75

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:

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.

The Park District, originally named Highland Park East Park District, took its current name in 1935. In 1973, the District began recreational programming. Today, the Park District manages more than 750 acres of land, operates eleven facilities, and offers approximately 2,600 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 57%. Additionally, 7% of the City of Highland Park's land is used for parks and recreation.

Governance:

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 Districts' 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.

President Terry Grossberg leads the present Park Board. Vice-President Jennifer Freeman, and Commissioners Josie Beck, Steve Greenberg, and Rafael Labrador are the other current Board Commissioners.

Boundaries:

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.

Population:

According to the most recent available information, the Park District serves a population of 30,669.

Demographics:

The Park District serves a highly educated (80% of residents have post-secondary degrees) community with a median household income of \$166,074 and a median age of 46 years. The Park District of Highland Park has approximately 12,405 housing units.

Real Estate:

The 2025 (tax year 2024) Equalized Assessed Valuation (EAV) of real estate is \$3,069,878,699.

Tax Rate:

The 2025 tax rate is .57 per \$1,000 of assessed value.

Fiscal Year Budget:

The fiscal year begins on January 1 and concludes on December 31. The total operating budget for 2026 is \$26.7 million. Additionally, capital improvement and repair budget is \$11.7 million, the debt retirement budget is \$3.6 million, and the budget for inter-fund transfers is \$5.3 million.

Debt Rating:	The Park District currently holds a Aaa rating from Moody's.
Park Resources:	The Park District owns and operates approximately 740 acres of land in 44 park areas comprised of community parks, neighborhood parks, lakefront beaches and passive natural areas. The Park District assists other units of local government in maintaining their property.
Programs/Facilities:	<p>The Park District provides a full range of indoor and outdoor activities. Major recreation programs include summer camps, ice skating, athletics, tennis, golf, pickleball, and aquatics. All told, the Park District offers approximately 2,600 distinct programs during a fully operating year. Park District events include larger annual events each season and hundreds of smaller events throughout the year.</p> <p>The Park District partners with other local governments such as the City and local school districts that provide facilities for Park District use or to effectuate savings and efficiencies.</p> <p>Unique facilities include the Sunset Valley Golf Club, Deer Creek Racquet Club, Centennial Ice Arena (presently includes gymnastics), Hidden Creek AquaPark, Park Fitness, Heller Nature Center, Park Avenue Boating Facility, Rosewood Beach Interpretive Center, West Ridge Center, Club Pickle and Padel, and the Highland Park Golf Learning Center. During 2026 the new West Ridge Community Center will open and replace the current West Ridge Center. Gymnastics will move from the ice arena to the new facility and ParkSchool and Recreation will move from the old West Ridge Center to the new West Ridge Community Center. The administrative staff at West Ridge Center will be moving to an undetermined location that will most likely be a commercial rental property. The parks offer a variety of amenities including playgrounds (40), walking and biking paths (20 miles), indoor/outdoor tennis courts (32), indoor/outdoor pickleball courts (35), basketball courts (15), disc golf courses (2), off-leash dog parks (3), and sports fields (23). More than 250 acres of the Park District's property are considered natural areas of prairie, woodlands, and ravines.</p> <p>Further clarifying 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 Cuniff, 1 at Kennedy, 4 at Fink, 1 at Lincoln, 8 at Olson, 2 at Sunset, 2 at West Ridge, and 1 at Woodridge.</p> <p>Integral to Highland Park are the beaches. Ten percent of all of Illinois' Lake Michigan shoreline is within Highland Park. The District maintains four public park beaches that offer public access to this magnificent shoreline.</p> <p>The Park District is a vital part of the community and pays close attention to meeting the needs of all its residents. As the population changes, the Park District adjusts its program offerings and customer service to meet the changing needs, resulting in increased goodwill within the community. For example, in 2019 the District conducted a thorough, statistically valid, Community-wide Attitude and Interest Survey. Another such survey was conducted during 2025. The survey results and changes resulting from the data obtained have not yet been published.</p>

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 128 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 21, 2026

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 2026 Budget. The Districts' 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 is finalizing working through its long-range master plan (GreenPrint 2024), while simultaneously creating a New GreenPrint master plan.

The Park District of Highland Park completed planning and broke ground in early 2025 for a new recreation facility at West Ridge Park which has been named West Ridge Community Center. Completion of the project and anticipated opening is expected in spring 2026. In addition to housing early childhood programs, performing arts, recreation program support staff, and a community multipurpose room with an adjacent event lawn, the gymnastics program will be moved from Centennial Ice Arena to a new 10,000 square foot gym at this new facility. Additionally, site improvements will include a new and improved safety village, native plantings, and new baseball and multi-sport fields. The District will also be relocating administrative staff from West Ridge Center. As a result of the Request for Proposal for Recreational Services at 2205 Skokie Valley Road, the District received a winning proposal for a \$2,000,000 donation to replace the existing dome with a new pickleball and padel facility. Completion of this project, now called Club Pickle and Padel, opened September 2.

Operationally, 2025 is shaping up to be a great year. Sunset Valley Golf Club and Deer Creek Racquet Club continued to exceed expectations regarding patron usage. Sunset Valley opened in March. Pickleball continued to be the latest recreation trend and the District added ten indoor courts with the opening of Club Pickle and Padel during 2025. The Club boasts four padel courts, which is one of the fastest trending racquet sports in the US.

4th fest was reinvented and renamed as Independence Fest. It was held on the evening of July 3rd at The Preserve. It included entertainment, food and amusement

rides. Wristbands were sold at a price that was equitable for those who wanted to enjoy activities. Patrons did not have to pay to come to the event to enjoy live music entertainment, visit with community organizations and purchase food and beverages from local food trucks. The event was well attended, and many aspects are anticipated to be replicated for 2026. The District continues to work collaboratively with the City of Highland Park to provide an extraordinary 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.

2026 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,214,093. That surplus, plus reserves in the amount of \$460,907, totaling \$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. Please see Table 2 for budgeted year end reserve data, including fund balances.

Projects scheduled for 2026 in the Capital Plan include replacement and repair of mission critical equipment and infrastructure throughout the Park District as well as GreenPrint 2024 initiative, completion of the West Ridge Community Center. These projects and initiatives take into consideration replacement schedules, ADA compliance, and community needs. Some of the larger projects planned for 2026 include renovation of the Park Fitness locker room shower areas, reconstruction of the Sunset Woods asphalt tennis courts, replacement of the Sunset Woods tennis court lights, playground refreshes at Devonshire Park and Fink Park, and completion of the new recreation facility at West Ridge Park.

A Summary of the 2026 Budget:

- Capital expenditures are approximately \$11.7 million
- Operating expenditures are 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.

Acknowledgements

The 2026 budget is a collaborative effort that involves supervisors, managers, and support staff, throughout the District. Administration, specifically the Business 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

PLANNING FOR THE FUTURE

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 resident and customers' expectations by delivering extraordinary experiences within its parks and facilities, as well as through its programs and services.

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. Two tracks of capital projects were identified in the plan, to be completed over a 10-year period. The final open project from the District's current GreenPrint master plan will come to fruition in 2026 with the opening of the new West Ridge Community Center. The District will also complete a new comprehensive master plan to revise and extend GreenPrint 2024 initiatives. This plan is anticipated to be completed in early 2026.

GreenPrint 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 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 2025, the District conducted a community-wide attitude and interest survey. This statistically valid survey is assisting the District in determining what should be included in the New GreenPrint master plan. The survey presents an optimal opportunity to determine GreenPrint priority projects.

The GreenPrint Review Report provided 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 (West Ridge Community Center opening 2026)

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 recommendations aim to improve operational efficiency and the quality of Park District parks. This plan seeks to benefit the entire community and ensure that the parks will be enjoyed by future generations.

The land management planning effort was a recommendation of The GreenPrint 2024 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.

In 2025, the Park District reviewed its acquisition policy and updated the Art and Cultural Assets Acquisition Policy and piloted the associate procedure.

- **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. As efforts are completed, the plan document is updated. The standards evaluate capacity on a neighborhood scale, recreational capacity per park, access, quality, and experience.

- **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 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.

- **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 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 Club Pickle and Padel and The Preserve, new amenities, capital improvements, and services.

Since the completion of the plan, the Park District opened Club Pickle and Padel and entered into an agreement with The Golf Practice to operate holistic golf training. The growth potential at this site is being considered as part of the Park District's new master planning efforts.

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 2024, the Park District of Highland Park, joined by the Athletic Booster Club and the Fox Family, opened Jeff Fox Field, an artificial turf infield field, with extraordinary spectator and player seating, and the flexibility to serve youth of varying ages. 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.

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. The plan was updated in 2018 and has since been complimented by the Beach Management Plan and The Park Ave Site Master Plan. 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.

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 with support of the Illinois Department of Natural Resources Open Space and Land Acquisition Development Grant program. This project made improvements to the north end of the property including improved pedestrian access, native landscaping, parking improvements and the addition of a beach boardwalk.

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 Park Board of Commissioners adopted the plan in April 2021.

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. 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

The Park District’s efforts at Millard Park to preserve the bluff are informed by the Beach Management Plan.

Sustainability Plan

In 2024, Park District staff updated the District's Sustainability Plan, now called GreenPath, which was approved in July 2025. The planning process involved an assessment of regional climate change threats and priorities as well as stakeholder engagement.

The Park District of Highland Park has embraced sustainability practices for over 30 years. In 1992, Highland Park was the first Park District in Illinois to adopt an environmental policy and has since woven sustainability into the Park District's mission, vision, and values.

The environmental policy served as the primary document guiding sustainability efforts, until 2015 when Park District staff developed the Park District's first sustainability plan identifying strategies to achieve sustainability goals and better coordinate with City-wide priorities.

GreenPath 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. GreenPath is organized by five realistic, actionable, and measurable goals that focus on: reducing and offsetting our greenhouse gas emissions, using energy and water efficiently, reducing landfill waste, and cultivating a sustainability identity for the Park District.

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.

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 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, 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 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. The District is planning an updated Strategic Plan to be developed in 2026.

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 are desired 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 2026 Budget. Regular updates regarding these projects will be shared at public meetings.

Related Park or Facility	Goal	Agency Plan Initiative
Brown Park	Playground Replacement	Capital Plan
Centennial Ice Arena	Gymnastics Conversion Renovation	Capital Plan
Centennial Ice Arena	Replace Exterior Doors	Capital Plan
Centennial Ice Arena	HVAC replacement (#1 and #2)	Capital Plan
Centennial Ice Arena	Update fixed asset list with Centennial Ice Arena staff and take inventory and surplus	Strategic Plan
D. Cunniff Park	Investigation and Potential Construction of New Ceramics Space	Capital Plan
D. Cunniff Park	Tennis Court Patch/Color/Stripe	Capital Plan
D. Cunniff Park	Storm Sewer Line Adjustments	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
Deer Creek Racquet Club	Carpet Replacement	Capital Plan
Deer Creek Racquet Club	Court Painting Improvements to Remove Pickleball Lines	Capital Plan
Deer Creek Racquet Club	Replace peak fans	Capital Plan
Deer Creek Racquet Club	Grinder Pump Replacement	Capital Plan
Devonshire Park	Playground Refresh	Capital Plan
Districtwide	Implement Latino communications plan	Strategic Plan
Districtwide	Review future cash flows and ensure that Park District has enough funds to maintain, improve and create the needed/wanted items from the new GreenPrint Master Plan	Strategic Plan
Districtwide	Formulate Plan and Implementation to move Administration	Strategic Plan
Districtwide	Conduct Master Plan 5-year review	Capital Plan
Districtwide	Year 1 Implementation of Sustainability Plan	Strategic Plan
Districtwide	Measure progress to achieving Park District planning goals through a planning tracking system	Strategic Plan
Districtwide	Informed by the Master Plan goals, develop a 2027 annual grants to strategically pursue external funding	Strategic Plan
Districtwide	Build out an authentic online presence through Social Pinpoint to build park advocates and awareness of projects.	Strategic Plan
Districtwide	Update the Districtwide Purchasing Process	Strategic Plan
Districtwide	Distinguished Accreditation Renewal Process	Strategic Plan
Districtwide	ADA Bathroom Improvements	Capital Plan
Districtwide	Parking Lot and Roadway Striping	Capital Plan
Districtwide	Conduct ecological restoration	Land Management Plan
Districtwide	Wetland rain garden improvements	Land Management Plan
Districtwide	Conduct general tree removal	Capital Plan
Districtwide	conduct Heller - North End assessment	Land Management Plan
Districtwide	begin conversion to Productive Parks	Strategic Plan
Districtwide	Develop online facility booking system	Strategic Plan

Districtwide	Relaunch customer experience training / committee and continue to embed Values	Strategic Plan
Districtwide	Focus on accessibility and inclusion in recreational programming and services. Utilize outcomes from ADA audit. *Focus on female participation in athletic programs	Strategic Plan
Districtwide	Research and develop an alternative survey system for recreational programs in 2026	Strategic Plan
Districtwide	Create a system to evaluate workloads and staffing structure, examine strength assessment tools	Strategic Plan
Districtwide	Enhance the full-time employee onboarding experience to provide an informative and welcoming experience for all newly hired full-time employees that promotes district values and provides valuable information for getting acclimated to the park district	Strategic Plan
Districtwide	Implement the Paycom Learning Management System (LMS) to streamline employee training and compliance tracking. This initiative supports district values of offering extraordinary services this will enhance workforce development, ensure compliance, create efficiencies, and allow trainings to reach all employee groups	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	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	Revise the Park District's Safety Manual	Strategic Plan
Districtwide	Update SDS Sheets and establish a Districtwide chemical management program	Strategic Plan
Districtwide	District Storage Plan and Implementation	Strategic Plan
Districtwide	Complete Distinguished Accreditation Review and Submit Application to IAPD	Strategic Plan
Districtwide	Assist in the comprehensive review of the Procedures associated with the PDHP Policy Manual, ensuring alignment with Park District Values	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	Master Plan Update	Strategic Plan
Districtwide	Strategic Plan Update	Master Plan
Districtwide	Achieve sponsorship goal of \$150,000	Strategic Plan
Districtwide	Continue to build relationships with local, state, and federal legislators	Strategic Plan
Districtwide	Design and implement intranet site	Strategic Plan
Districtwide	Begin Implementing ADA accessibility for websites	Strategic Plan
Districtwide	GreenPrint Marketing & Communication Support	Master Plan

Districtwide	Work with Parks Foundation to begin GreenPrint Capital Fundraising	Master Plan
Districtwide	Implement Chat Bot for website	Strategic Plan
Districtwide	Revise the IT onboarding/offboarding process	Strategic Plan
Fontana Pasquesi Park	Backstop Replacement	Capital Plan
Heller Nature Center	Water Fountain Replacement	Capital Plan
Heller Nature Center	Water Fountain	Capital Plan
Heller Nature Center	Research and define program opportunities at the Heller Nature Center	Strategic Plan
Hidden Creek AquaPark	ADA Entrance Improvements	Capital Plan
Hidden Creek AquaPark	Pool Shell Maintenance and Drain Cover Replacements	Capital Plan
Hidden Creek AquaPark	Drain Cover Replacement	Capital Plan
Hidden Creek AquaPark	Feature and Splash Pad Pump Replacement	Capital Plan
Hidden Creek AquaPark	Pump Replacements (Body, Circulation, Splash Pad)	Capital Plan
HP Golf Learning Center	Waterfall Pump and electrical feed replacement	Capital Plan
HP Golf Learning Center	Waterfall Pump replacement	Capital Plan
L. Fink Park	Playground Refresh (5-12 Playground)	Capital Plan
Lot 3: Club Pickle and Padel	Investigate Entrance Improvements	Capital Plan
Park and Golf Operations Center	Parks Equipment Replacement	Capital Plan
Park Avenue Beach and Boating Facility	Dredging	Capital Plan
Park Avenue Beach and Boating Facility	Optimize boat and water craft storage at Park Avenue Beach	Strategic Plan
Park Fitness	Upper Level Carpet Replacement	Capital Plan
Park Fitness	Locker Room Shower Area Upgrades	Capital Plan
Park Fitness	Gutter Grate Replacement	Capital Plan
Park Fitness	Collaborate with the City of Highland Park / Senior Center catering to develop a shared use agreement.	Strategic Plan
Park Fitness	Equipment Upgrade/Replacement	Capital Plan
Recreation Center of Highland Park	Lighting Replacement Track	Capital Plan
Recreation Department	Define budget expectations and synergies between Centennial Ice Arena and Athletics Department	Strategic Plan
Recreation Department	Collaborate with community partners to develop new ceramic opportunities for 2026 / 2027 implementation.	Strategic Plan
Recreation Department	Conduct feasibility study for existing gymnastic space at Centennial Ice Arena for future program utilization	Strategic Plan
Recreation Department	Research and develop 2026 Request for Proposals (RFP) for Districtwide vending and food services at Hidden Creek AquaPark and Rosewood Beach	Strategic Plan
Recreation Department	Review and update New West Ridge departmental manuals for all recreation program to ensure integration of PDHP Values	Strategic Plan
Recreation Department	Successfully transition operations into the new West Ridge Community Center	Strategic Plan
Rosewood Beach	Investigate feasibility and cost to install sidewalk along Rosewood Beach entrance drive	Capital Plan
Rosewood Beach	Rosewood Beach Paver Parking Lot Repair	Capital Plan
Rosewood Interpretive Center	Controller and Pump Replacement	Capital Plan
Rosewood Interpretive Center	HVAC System Replacement Engineering	Capital Plan
Rosewood Interpretive Center	HVAC System Replacement	Capital Plan
Rosewood Interpretive Center	Pump and sewage lift station replacement	Capital Plan

Sunset Valley Golf Club	Electric Charger Replacement	Capital Plan
Sunset Valley Golf Club	Toro 4700 Mower Replacement	Capital Plan
Sunset Valley Golf Club	Replacement of Salso Greens Roller	Capital Plan
Sunset Woods Park	Asphalt Tennis Court Rebuild	Capital Plan
Sunset Woods Park	Tennis Light Replacement	Capital Plan
Sunset Woods Park	Monitor oak tree health	Land Management Plan
Sunset Woods Park	Fundraise for Sunset Woods north-end garden	Strategic Plan
Technology	Penetration Testing	Capital Plan
Technology	Server Replacement	Capital Plan
Technology	Emergency Phones	Capital Plan
Technology	Facility Camera Replacement	Capital Plan
Technology	Copy Machine Replacement	Capital Plan
Technology	SharePoint Transition	Capital Plan
The Preserve of HP	North Pond pump electrical feed repairs	Capital Plan
The Preserve of HP	Pole Barn structural repairs	Capital Plan
West Ridge Center	Hold Old West Ridge Tour Event before Building is demolished	Strategic Plan
West Ridge Center	Update fixed asset list with West Ridge Center staff and take inventory and surplus	Strategic Plan
West Ridge Community Center	Implement GreenPrint Building Replacement and Site Improvement Project	Capital Plan
West Ridge Community Center	West Ridge Community Center Grand Opening ribbon cutting	Strategic Plan
Woodridge Park	Playground Refresh	Capital 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 - Administrative leased space - Communications - Park Maintenance - Planning 	<ul style="list-style-type: none"> - Aquatics - Athletics - Camps - Centennial Ice Arena - Club Pickle and Padel - Deer Creek Racquet Club - 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/West Ridge Community 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.

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.

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 2026 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 2026 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2026 CP for the fiscal year is presented in the Capital section of this document. The CP for 2026 and the succeeding four years was presented to the Finance Committee of the Board on September 10, 2025, and to the entire Board at the November 19, 2025, 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 11, 2025 and on December 9, 2025, and then to the Board of Commissioners at the Park Board Meeting on December 17, 2025. 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

Sep 10, 2025	Finance Comm.	Capital Budget Presented to Finance Committee
Oct 16, 2025	Finance Comm.	Levy Presentation
Nov 11, 2025	Finance Comm.	Revisions to the Levy Presentation/Budget Presentation Review
Nov 12, 2025	Workshop	Capital Budget Presented to the Board
Nov 19, 2025	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
Dec 9, 2025	Publication	Tax Public Hearing Publication (Chicago Tribune)
Dec 9, 2025	Finance Comm.	Budget Presentation Review
Dec 17, 2025	Board Meeting	Tax Public Hearing, Consider and Adopt Tax Levy Ordinance, Present Budget to Board
Dec 30, 2025	Taken to County	Tax Levy Filed with County (due last Tuesday of December)
Jan 12, 2026	Publication	Budget 2026 Hearing Publication
Jan 21, 2026	Board Meeting	Budget 2026 Public Hearing/Consider and Adopt Budget 2026
Jan 31, 2026	Taken to County	File 2026 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 2026, a 3.5% merit plus a .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 2026 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 in early 2026.

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 2026.

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 2026 (2025 tax year) is 2.9%. The proposed levy increase is based upon the 2.9% 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 2026, anticipated support from the Foundation will focus on funding for scholarships, subsidizing the travel baseball program, athletic field enhancements, 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.

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.

Governments issue debt to fund spending when tax revenue falls short, allowing them to fund capital projects, particularly large projects, without immediate, massive tax hikes, thus appealing to voters who prefer lower taxes but want government improvements; it's a way to spread costs over time at a consistent level of debt service. As seen in the following debt service schedules, annual total debt service amounts for the three outstanding park bond series, in total, are relatively flat from year to year. This ensures that tax payers do not receive tax bills with large fluctuations from one year to the next.

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 12/31/2025 \$1,430,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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 12/31/2025 \$4,885,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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 12/31/2025 \$16,030,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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 12/31/2025 \$6,145,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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

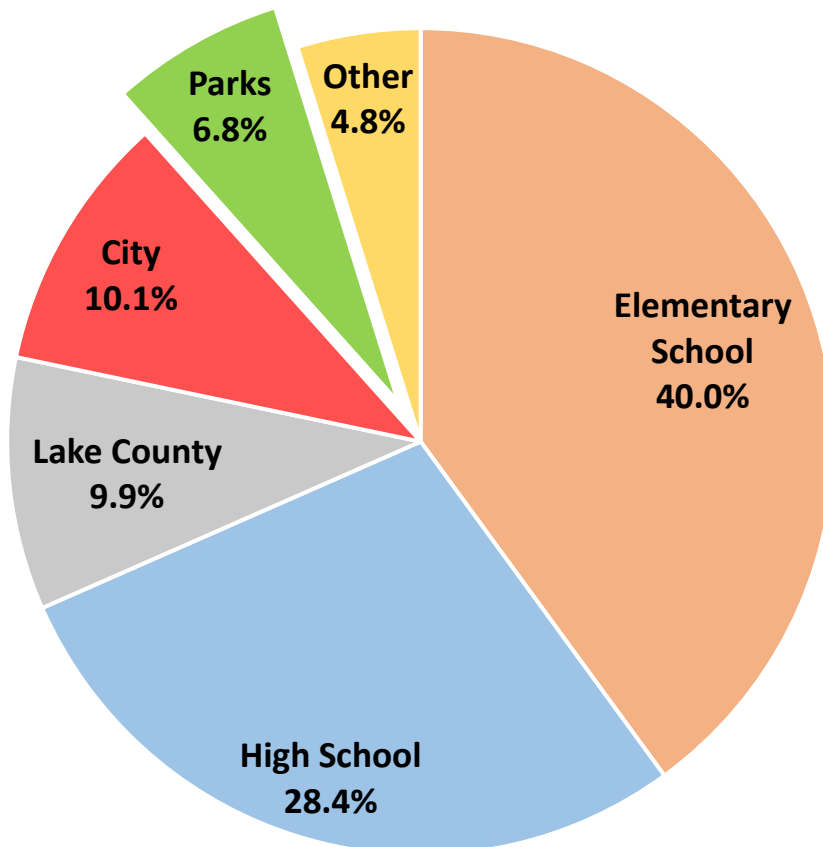
The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 17, 2025. The District is subject to two sets of tax limits: rate limits on the maximum rates that can be levied for a particular purpose or fund and tax caps, 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 2026, the budget was created using the 2025 extension multiplied by the 102.9% 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 2026, tax year 2025 is not included. The District will receive final levy information during the spring of 2026. The District's property tax collection rate has averaged more than 98% over the past 10 years (see 2024 Annual Consolidated Financial Report for more detail).

For 2026, the budgeted property tax revenue is \$16,578,991. Exclusive of the debt levy (Truth in Taxation), the total budgeted levy for 2026 is \$14,682,629.

Your Tax Bill



PROPERTY TAX RATE, EAV AND EXTENSION

<u>LEVY YEAR</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
EAV	2,344,268,130	2,440,264,291	2,436,195,918	2,383,453,383	2,330,593,645
LEVY EXTENSION	12,395,646	12,715,144	13,059,569	13,338,973	13,338,850
CORPORATE	0.2114	0.2001	0.2225	0.2327	0.2452
SPECIAL RECREATION	0.0400	0.0386	0.0395	0.0400	0.0253
RECREATION	0.2134	0.2197	0.2103	0.2200	0.2318
BONDS AND INTEREST	0.0640	0.0627	0.0630	0.0670	0.0700
Total Rate	0.5288	0.5211	0.5352	0.5597	0.5723

<u>LEVY YEAR</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
EAV	2,329,605,987	2,446,655,551	2,611,643,169	2,916,446,681	3,069,878,699
LEVY EXTENSION	14,169,409	14,824,808	15,562,599	16,407,541	
CORPORATE	0.2511	0.2548	0.2488	0.2359	
SPECIAL RECREATION	0.0400	0.0400	0.0400	0.0400	
RECREATION	0.2374	0.2419	0.2372	0.2250	
BONDS AND INTEREST	0.0709	0.0693	0.0652	0.0658	
Total Rate	0.5995	0.6060	0.5912	0.5667	

Source: Lake County

CAPITAL ANALYSIS

Expenditures for 2026 are detailed in Appendix A and are accounted for in the Capital Fund. The Capital Plan (CP) summarizes districtwide replacement needs for 2026 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 2026 and the next four years.

The 2026 Budget includes the following GreenPrint 2024 initiative in the Capital Fund:

Recreation Facility at West Ridge Park to Address the Aging West Ridge Center (West Ridge Community 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 \$5,896,273 budgeted in 2026 for the project.

2026 BUDGET ANALYSIS

Budget Overview

The 2026 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2025 budget
- Detailed review by Function

Overall, the 2026 Budget represents a deficit after capital improvements of \$8,145,352.

- Net Operations \$3.2 million
- Operating Revenue \$29.9 million
- Operating Expenditures \$26.7 million
- Debt Extension \$1.9 million
- Debt Retirement \$3.6 million
- Capital Improvements \$11.7 million
- Inter Fund Transfers \$5.3 million

Budget Highlights

For 2026, 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. There is 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 Celebration will be scheduled again for 2026 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. A fundraising consultant has also been budgeted to assist with fundraising for new GreenPrint master plan initiatives. Over \$100,000 will be donated by the Foundation to the Park District in 2025 and it is hoped that 2026 will garner a similar amount of donations. Investment income far exceeded the budget again in 2025, as interest rates did not start to fall until late in the year. Additionally, staff continue to ladder investments to make the most of higher interest rates, while always being liquid enough to meet financial obligations. Sunset Valley and Deer Creek had exceptional patronage during 2025. While the District hopes the trend will continue into 2026, the budget is not at projected figures.

Club Pickle and Padel opened in September of 2025, and staff anticipate usage to grow over the next 18 – 24 months. The West Ridge Community Center is expected to open in spring of 2026. Like Club Pickle and Padel, usage at the new facility is expected to grow over the first year or two of operations. The new gymnastics area will boast a lot of new gymnastics equipment. Gymnastics has been budgeted to be included at Centennial Ice Arena for the first part of the year and then at the new facility starting in May. The open area at the ice arena, once gymnastics vacates, is being studied in order to determine its best future use. Additionally, recreation, including ParkSchool, is budgeted at West Ridge Center for the first part of the year and then at the West Ridge Community Center for the later part of the year. Also new in the budget are amounts for a lease for office space for the administrative team, as everyone at the current West Ridge Center will not be housed at the West Ridge Community Center. Lastly, West Ridge Center will begin to be demolished during 2026.

Full-time staffing levels at the District are increasing to accommodate growing operations, including facilities positions and West Ridge Community Center personnel. Staff turnover and vacancies caused a projected \$400,000 savings in salaries in 2025. 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.

CPI for 2024 ended at 2.9%. Unfortunately, the District is still seeing some costs increasing at greater rates than the CPI. Higher salaries are being demanded for some U.S. workforce positions due to labor shortages. Construction costs continue to increase. Health insurance rates are increasing by as much as 9.8%. The ADA transition plan is expected to cost almost \$500,000 over the next five years. Busing costs are increasing by 21%. Contractual services to support park and natural areas are increasing by 13%. These increases have been included in the budget and will be offset with increases in fees and levying the full 2.9% allowed.

Table #1

PROPOSED 2026 BUDGET BY FUND

	General	Recreation	Special	Debt	Capital	Total
Revenue						
TAX	6,970,423	6,508,814	1,203,392	1,896,362	-	16,578,991
PROGRAMS	-	4,867,881	-	-	-	4,867,881
CAMPS	-	1,837,474	-	-	-	1,837,474
LESSONS	-	524,341	-	-	-	524,341
SPECIAL EVENTS	-	98,925	-	-	-	98,925
FEES & CHARGES	48,004	3,826,119	-	-	-	3,874,123
MEMBERSHIPS	-	2,015,040	-	-	-	2,015,040
RENTALS	11,800	1,379,668	-	-	-	1,391,468
MERCHANDISING	320	194,994	-	-	-	195,314
INTEREST INCOME	65,000	150,000	-	-	-	215,000
MISCELLANEOUS INCOME (donations, sponsorships, grants)	24,200	81,325	-	-	1,950,227	2,055,752
OTHER INCOME	-	125,660	-	-	27,250	152,910
Revenue Total	7,119,747	21,610,241	1,203,392	1,896,362	1,977,477	33,807,219
Expenditures						
PROGRAMS	-	2,585,968	-	-	-	2,585,968
CAMPS	-	1,038,136	-	-	-	1,038,136
LESSONS	-	257,883	-	-	-	257,883
SPECIAL EVENTS	-	176,596	-	-	-	176,596
SALARIES & WAGES	3,646,892	7,985,361	-	-	-	11,632,254
CONTRACTUAL SERVICES	1,621,720	1,767,742	500,131	-	46,000	3,935,593
INSURANCE	1,397,591	1,925,646	-	-	-	3,323,237
MATERIALS & SUPPLIES	296,469	462,254	-	-	-	758,722
MAIN. & LANDSCAPE	129,623	535,728	-	-	-	665,351
UTILITIES	159,789	991,173	-	-	-	1,150,962
PENSION CONTRIBUTIONS	314,165	712,546	-	-	-	1,026,711
COST OF GOODS SOLD	-	119,525	-	-	-	119,525
DEBT RETIREMENT	-	-	-	3,573,162	-	3,573,162
CAPITAL OUTLAY	-	86,850	7,500	-	11,614,122	11,708,472
Expenditure Total	7,566,249	18,645,407	507,631	3,573,162	11,660,122	41,952,571
	-446,502	2,964,833	695,762	-1,676,800	-9,682,645	-8,145,352
Other Financing						
TRANSFER IN FOR BOND PAYMENT				1,644,800		1,644,800
TRANSFER IN FOR CAPITAL FUND					3,675,000	3,675,000
TRANSFER OUT FOR BOND PAYMENT	-610,420	-1,034,380				-1,644,800
TRANSFER OUT FOR CAPITAL FUND		-3,075,000	-600,000			-3,675,000
NET SURPLUS (DEFICIT)	-1,056,922	-1,144,547	95,762	-32,000	-6,007,645	-8,145,352

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 Recreation and Special Recreation Funds. It is also supported by grants, donations and interest income.

Table #2 Fund Balance Projection as of December 31, 2026

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund Balance 1/1/2026	3,265,572	12,765,822	304,964	41,654	6,697,253	23,075,265
REVENUES	7,119,747	21,610,241	1,203,392	1,896,362	1,977,477	33,807,219
EXPENDITURES	7,566,249	18,645,407	507,631	3,573,162	11,660,122	41,952,571
TRANSFER FOR DEBT	-610,420	-1,034,380	0	1,644,800	0	0
TRANSFER FOR CAPITAL	0	-3,075,000	-600,000	0	3,675,000	0
Estimated Fund Balance 12/31/2026	2,208,650	11,621,276	400,725	9,654	689,608	14,929,913
Fund Balance Policy						
% of Expenditures	1,891,562 29%	4,661,352 62%	76,145 79%			

Table #2: Figures presented above include the District's estimated beginning fund balance as of January 1, 2026, 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, 2026. Estimated fund balance on January 1, 2026 is calculated by taking the projections for the general ledger balances on December 31, 2025, which are shown in tables 4 and 5, respectively. This adjustment provides the estimated January 1, 2026 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 2025 and 2026, 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 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%
ACTUAL 2024	55%	67%	78%
BUDGET 2025	46%	57%	65%
PROJECTED 2025	43%	79%	66%
BUDGET 2026	29%	62%	79%

Table #3: The 2026 budget information will be reviewed on a district-wide basis by revenues and expenditures, then in more detail based upon Functional Activity, as defined above.

Table #3 DISTRICT WIDE BUDGET COMPARISON (No Capital)

	2025 Budget	2025 Projected	2026 Budget	Increase/ (Decrease)	% Change
Revenue					
100 - PROGRAMS	4,287,674	4,335,154	4,867,881	580,208	13.53%
110 - CAMPS	2,025,231	1,804,944	1,837,474	-187,757	-9.27%
120 - LESSONS	528,487	494,820	524,341	-4,146	-0.78%
130 - SPECIAL EVENTS	111,550	97,073	98,925	-12,625	-11.32%
410 - TAX	15,893,874	16,177,676	16,578,991	685,117	4.31%
420 - FEES & CHARGES	2,996,493	4,161,897	3,874,123	877,631	29.29%
440 - MEMBERSHIPS	1,722,428	1,804,862	2,015,040	292,611	16.99%
450 - RENTALS	1,705,394	1,235,092	1,391,468	-313,926	-18.41%
460 - MERCHANDISING	183,170	191,926	195,314	12,145	6.63%
470 - INTEREST INCOME	215,000	1,400,000	215,000	-	0.00%
480 - MISCELLANEOUS INCOME	115,576	170,834	105,525	-10,051	-8.70%
510 - OTHER INCOME	65,534	122,334	125,660	60,125	91.75%
Total Revenue:	29,850,410	31,996,613	31,829,742	1,979,332	6.63%
Expense					
100 - PROGRAMS	2,346,626	2,230,382	2,585,968	239,342	10.20%
110 - CAMPS	1,124,997	913,754	1,038,136	-86,861	-7.72%
120 - LESSONS	271,179	231,660	257,883	-13,296	-4.90%
130 - SPECIAL EVENTS	166,606	145,962	176,596	9,990	6.00%
610 - SALARIES & WAGES	10,958,819	10,562,961	11,632,254	673,435	6.15%
620 - CONTRACTUAL SERVICES	3,345,798	3,145,578	3,889,593	543,794	16.25%
630 - INSURANCE	2,993,913	2,777,212	3,323,237	329,324	11.00%
640 - MATERIALS & SUPPLIES	751,619	740,278	758,722	7,103	0.95%
650 - MAINTENANCE & LANDSCAPING CONTRACTS	604,221	671,972	665,351	61,130	10.12%
660 - UTILITIES	1,034,246	1,045,688	1,150,962	116,716	11.29%
670 - PENSION CONTRIBUTIONS	942,828	873,695	1,026,711	83,883	8.90%
680 - COST OF GOODS SOLD	111,325	113,792	119,525	8,200	7.37%
710 - DEBT RETIREMENT	3,583,485	3,583,885	3,573,162	-10,323	-0.29%
720 - CAPITAL OUTLAY	83,300	97,994	94,350	11,050	13.27%
Total Expense:	28,318,963	27,134,814	30,292,449	1,973,486	6.97%
Net Surplus (Deficit)	1,531,447	4,861,799	1,537,293	5,846	0.38%
Transfers					
TRANSFER IN	1,676,050	1,676,050	1,644,800	-31,250	-1.86%
TRANSFER OUT	-4,276,050	-4,401,050	-5,319,800	-1,043,750	-24.41%
Net Surplus (Deficit)	-1,068,553	2,136,799	-2,137,707	-1,069,154	-100.06%

Table #4

CONSOLIDATED REVENUE ANALYSIS (No Capital)

	2025 Total Budget		2025 Projected		2026 Total Budget		2026 Budget vs 2025 Budget	% Change
Revenue								
TAX	15,893,874	53.25%	16,177,676	50.56%	16,578,991	52.09%	685,117	4.31%
PROGRAMS	4,287,674	14.36%	4,335,154	13.55%	4,867,881	15.29%	580,208	13.53%
CAMPS	2,025,231	6.78%	1,804,944	5.64%	1,837,474	5.77%	-187,757	-9.27%
LESSONS	528,487	1.77%	494,820	1.55%	524,341	1.65%	-4,146	-0.78%
SPECIAL EVENTS	111,550	0.37%	97,073	0.30%	98,925	0.31%	-12,625	-11.32%
FEES & CHARGES	2,996,493	10.04%	4,161,897	13.01%	3,874,123	12.17%	877,631	29.29%
MEMBERSHIPS	1,722,428	5.77%	1,804,862	5.64%	2,015,040	6.33%	292,611	16.99%
RENTALS	1,705,394	5.71%	1,235,092	3.86%	1,391,468	4.37%	-313,926	-18.41%
MERCHANDISING	183,170	0.61%	191,926	0.60%	195,314	0.61%	12,145	6.63%
INTEREST INCOME	215,000	0.72%	1,400,000	4.38%	215,000	0.68%	-	0.00%
MISCELLANEOUS INCOME	115,576	0.39%	170,834	0.53%	105,525	0.33%	-10,051	-8.70%
OTHER INCOME	65,534	0.22%	122,334	0.38%	125,660	0.39%	60,125	91.75%
Revenue Total:	29,850,410	100.00%	31,996,613	100.00%	31,829,742	100.00%	1,979,332	6.63%

- Programs – Income is expected to increase by 13.5%. Programming did better than budget in 2025 and it is expected that programs will exceed 2025 results in 2026 with more participants. The largest budget increases are in childhood enrichment at \$260,000, gymnastics at \$81,000, and baseball boys travel at \$70,000. Programs will also have increased fees for participation.
- Fees & Charges – While budgeting lower than projections (as many fees are weather dependent) income is budgeted to increase by 29% due to greater participation and increased fees. The largest budget increases are in greens fees at \$672,000, parking fees at Rosewood Beach at \$47,000, and daily fees with skates at \$33,000. Also driving up this line item is the movement of rental budgets for golf carts, ice skates and skis to this revenue type, as we no longer rent these items. They are included in enhanced experience packages.
- Memberships – This budgeted revenue is anticipated to increase 17% from the 2025 budget and will be greater than 2025 projections. The largest budgeted increase for memberships is at Club Pickle and Padel, as it enters into its first full year of operations; memberships are expected to increase by approximately \$200,000. Park Fitness is planning on a mid-year membership rate increase and more patrons causing an increase of \$84,000.
- Rentals – In the 2025 rentals budget, items included were golf carts, ice skates and skis. However, the District decided to no longer offer rentals in early 2026 and instead created packages that included enhancements. As such, the District is not expected to meet the budgeted number for 2025, and the 2026 budget has been reduced accordingly. Budgeted rentals are largely room rentals across the District, Park Avenue rental storage spaces, tennis courts, ice time, and indoor pickleball court times.

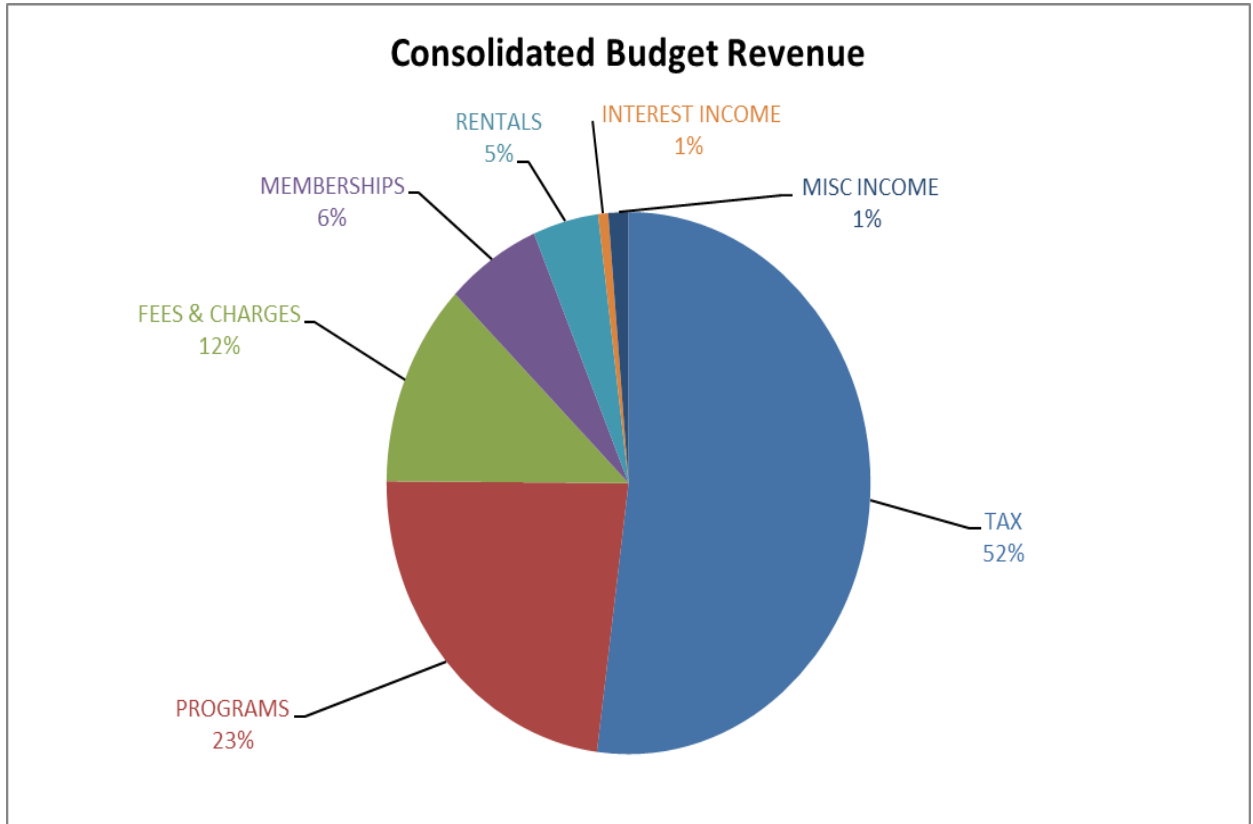


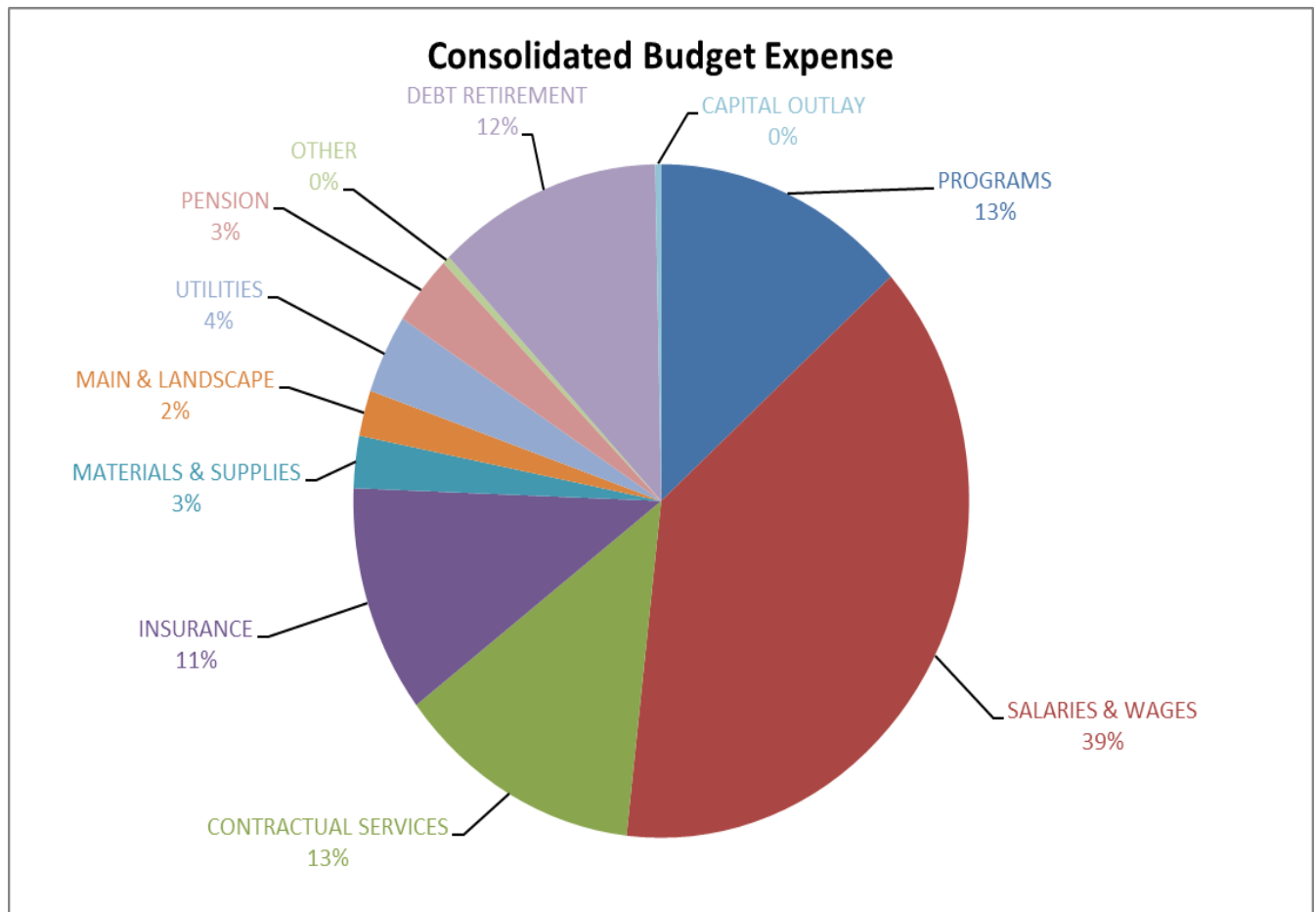
Table #5

CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

Expense	2025		2025		2026		2026 Budget		% Change
	Total Budget		Projected		Total Budget		vs 2025 Budget		
PROGRAMS	2,346,626	8.29%	2,230,382	8.22%	2,585,968	8.54%	239,342	10.20%	
CAMPS	1,124,997	3.97%	913,754	3.37%	1,038,136	3.43%	-86,861	-7.72%	
LESSONS	271,179	0.96%	231,660	0.85%	257,883	0.85%	-13,296	-4.90%	
SPECIAL EVENTS	166,606	0.59%	145,962	0.54%	176,596	0.58%	9,990	6.00%	
SALARIES & WAGES	10,958,819	38.70%	10,562,961	38.93%	11,632,254	38.40%	673,435	6.15%	
CONTRACTUAL SERVICES	3,345,798	11.81%	3,145,578	11.59%	3,889,593	12.84%	543,794	16.25%	
INSURANCE	2,993,913	10.57%	2,777,212	10.23%	3,323,237	10.97%	329,324	11.00%	
MATERIALS & SUPPLIES	751,619	2.65%	740,278	2.73%	758,722	2.50%	7,103	0.95%	
MAINTENANCE & LANDSCAPING CONTRACTS	604,221	2.13%	671,972	2.48%	665,351	2.20%	61,130	10.12%	
UTILITIES	1,034,246	3.65%	1,045,688	3.85%	1,150,962	3.80%	116,716	11.29%	
PENSION CONTRIBUTIONS	942,828	3.33%	873,695	3.22%	1,026,711	3.39%	83,883	8.90%	
COST OF GOODS SOLD	111,325	0.39%	113,792	0.42%	119,525	0.39%	8,200	7.37%	
DEBT RETIREMENT	3,583,485	12.65%	3,583,885	13.21%	3,573,162	11.80%	-10,323	-0.29%	
CAPITAL OUTLAY	83,300	0.29%	97,994	0.36%	94,350	0.31%	11,050	13.27%	
Expense Total:	28,318,963	100.00%	27,134,814	100.00%	30,292,449	100.00%	1,973,486	6.97%	

- Programs - As program revenues are budgeted to increase by almost 13%, the associated costs of providing those programs are also increasing by 10%.
- Contractual Services – While contractual services are expected to come in under budget, there is an expected increase in cost for 2026. The largest increases include professional fees including Share Point purchase to assist with current computer drive system, Paycom Learning Management System, a fundraising consultant and working on the strategic plan. This also includes increased ecological restoration at our parks, landscape services and turf maintenance.

- Insurance – Medical insurance expense is being budgeted to increase from 8.5% - 9.8% for premiums for existing employees. In addition, \$193,713.85 of new expense is budgeted for new full-time positions budgeted to start at various times throughout the year. These positions are support for facilities and operations with specialized trades roles, support staff for golf operations, Park Fitness, and Marketing and Communications. Additionally, districtwide property and casualty insurance is projected to increase 10.1%.
- Utilities – Utilities, particularly electricity, are expected to increase in 2026. The bid for electricity District wide came in at a 15% increase, while the natural gas bid came in slightly less than where it was previously, helping to keep the budgeted increase to less than 15% overall. Additionally, West Ridge Community Center is expected to use less utilities than the current West Ridge Center.



FUND TRANSFERS

2026 Budget includes the following transfers between funds:

- \$610,420 from the General Fund to Debt Service - for payment of Debt Certificate 2021
- \$1,034,380 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2021 (including \$118,750 from the Park Avenue Boating Facility Recreation Subfund)
- \$3,075,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy (including a \$75,000 transfer from Club Pickle and Padel)
- \$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	1,926,027	72,524	21,610,241	33,807,219
Expenditures	131,813	3,972,950	18,645,407	41,952,571
Surplus/Deficit	1,794,213	-3,900,426	2,964,833	-8,145,352

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 2025, staff reviewed and updated the Park District of Highland Park's Policy Manual. The Board of Commissioners will approve the document by end of 2025, which creates an operational framework for the District.

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 2026 with reaccreditation anticipated in 2027.

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

	2025 Budget	2025 Projected	2026 Budget		Increase / (Decrease)	% Change
Revenue						
TAX	9,616,091	9,852,299	10,022,173	82.83%	406,082	4.22%
FEES & CHARGES	0	0	48,004	0.40%	48,004	100.00%
RENTALS	0	0	11,800	0.10%	11,800	100.00%
INTEREST INCOME	65,000	300,000	65,000	0.54%	0	0.00%
MISCELLANEOUS INCOME (donations, sponsorships, grants)	2,429,908	1,944,828	1,926,027	15.92%	-503,881	-20.74%
OTHER INCOME	490,189	1,082,256	27,250	0.23%	-462,939	-94.44%
Total Revenue:	12,601,188	13,179,382	12,100,254	100.00%	-500,934	-3.98%
Expense						
SALARIES & WAGES	1,718,582	816,848	1,604,547	8.30%	-114,035	-6.64%
CONTRACTUAL SERVICES	1,403,126	492,133	1,468,259	7.59%	65,133	4.64%
INSURANCE	813,254	641,016	821,096	4.25%	7,842	0.96%
MATERIALS & SUPPLIES	49,932	31,742	51,433	0.27%	1,501	3.01%
MAINTENANCE CONTRACTS	13,803	15,000	8,591	0.04%	-5,212	-37.76%
UTILITIES	33,401	24,681	53,691	0.28%	20,290	60.75%
PENSION CONTRIBUTIONS	149,998	60,853	131,813	0.68%	-18,185	-12.12%
DEBT RETIREMENT	3,583,485	3,583,885	3,573,162	18.48%	-10,323	-0.29%
CAPITAL OUTLAY	18,249,299	21,374,290	11,621,622	60.11%	-6,627,677	-36.32%
Total Expense:	26,014,881	27,040,447	19,334,214	100.00%	-6,680,667	-25.68%
Transfers						
TRANSFER IN	4,276,050	4,401,050	5,319,800		1,043,750	24.41%
TRANSFER OUT	-1,222,920	-1,322,920	-1,210,420		12,500	1.02%
Net Surplus (Deficit)	-10,360,563	-10,782,935	-3,124,580		7,235,983	-70%

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

- Miscellaneous Income – The budgeted amount did not come to fruition and staff have lowered the budget to be more in line with the projection. The largest change in this budget is the amount budgeted for dome donations, now that the dome has been constructed and Club Pickle and Padel is open.
- Other Income – The significant decrease in budget is due to items from 2025 not being expected to repeat. The 2025 budget included: a \$71,000 receivable for a park renaming donation which is reduced to \$27,000 in 2026; \$135,000 due as a reimbursement for the Park Fitness parking lot construction project; \$47,000 due from the Sunset Valley restaurant vendor for capital improvements made to the restaurant. The remainder of this amount is the money reimbursed to the District from NSSRA for gasoline.
- Capital Outlay – The capital spend will decrease significantly in 2026 mostly due to the dome project being completed in 2025 and the West Ridge Community Center project being worked on for a full year versus a partial year in 2026. The complete capital plan is found in Appendix A.
- Transfer In – Capital transfer in is increased due to the \$1M increase in transfer from the Recreation Fund in 2026 versus 2025.

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

	2025 Budget	2025 Projected	2026 Budget		Increase / (Decrease)	% Change
Revenue						
FEES & CHARGES	45,696	51,547	48,004	66.19%	2,308	5.05%
MERCHANDISING	304	369	320	0.44%	16	5.26%
MISCELLANEOUS INCOME	28,200	30,975	24,200	33.37%	-4,000	-14.18%
Total Revenue:	74,200	82,891	72,524	100.00%	-1,676	-2.26%
Expense						
SALARIES & WAGES	1,962,860	1,854,123	2,042,346	51.41%	79,486	4.05%
CONTRACTUAL SERVICES	617,088	577,958	699,591	17.61%	82,504	13.37%
INSURANCE	542,208	487,525	576,496	14.51%	34,287	6.32%
MATERIALS & SUPPLIES	249,622	237,730	245,036	6.17%	-4,586	-1.84%
MAINTENANCE CONTRACTS	106,046	150,132	121,032	3.05%	14,986	14.13%
UTILITIES	95,557	102,039	106,098	2.67%	10,541	11.03%
PENSION CONTRIBUTIONS	172,350	162,293	182,352	4.59%	10,002	5.80%
Total Expense:	3,745,730	3,571,799	3,972,950	100.00%	227,219	6.07%
Net Surplus (Deficit)	-3,671,530	-3,488,909	-3,900,426	100.00%	-228,895	-6.23%

Table #8: PARKS FUNCTION BUDGET HIGHLIGHTS

- Contractual Services – While contractual services are expected to come in under budget, there is an expected increase in cost for 2026. The largest increases include ecological restoration at our parks, landscape services and turf maintenance.

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/West Ridge Community Center, Heller Nature Center, Park Fitness, 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 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 effective communication to ensure quality programs and services for our residents.

Highlights for Recreation in 2026:

- First full year of operations at Club Pickle and Padel
- Opening of West Ridge Community Center
- Demolition of West Ridge Center
- Recreation fee structures increased by 3 – 5% in most areas to keep up with inflation affecting the costs to provide services and programming
 - With keeping financial responsibility in mind, teams continue to work together to share resources, supplies and find group discounted rates
- Themed Summer Pop up events
 - Summer 2026 themed pop up events will celebrate cultures from around the world. The events highlight a craft, traditional food and music or dance from that region
- Implementation of new weekly summer camp offerings
 - Listening to community feedback, most camps will have weekly offerings to offer flexibility and the ability to try various camps throughout the summer
- Increased program opportunities for NSSRA participants
 - With the completion of the new West Ridge Community Center, the recreation team hopes to work with NSSRA to offer adaptive gymnastics and dance
- Heller Nature Center will offer unique equitable community events that will capture diverse communities and highlight nature-based program offerings
- Heller Nature Center will continue to offer Hispanic Heritage month events, Dia De Los Muertos event and will be the new location for SPOT camp
- Heller Nature Center has plans to offer additional mini events that celebrate the many cultures of Highland Park
- Continue to offer reservations for outdoor pickleball courts at Danny Cunniff
- Fun and competitive events at Club Pickle & Padel
- Refreshing the lobby of Deer Creek Racquet Club
- Athletics will continue to implement Plan2Play to streamline league scheduling and improve internal communication

- New program expansions including Girls Volleyball League, Softball Clinic, Softball League, and Adult Softball, will broaden offerings and increase year-round engagement
- Centennial Ice Arena will introduce a peer-mentor program that provides structured volunteer opportunities for high school and college students while supporting our skating community

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

	2025 Budget	2025 Projected	2026 Budget		Increase / (Decrease)	% Change
Revenue						
PROGRAMS	4,287,674	4,335,154	4,867,881	22.53%	580,207	13.53%
CAMPS	2,025,231	1,804,944	1,837,474	8.50%	-187,757	-9.27%
LESSONS	528,487	494,820	524,341	2.43%	-4,147	-0.78%
SPECIAL EVENTS	111,550	97,073	98,925	0.46%	-12,625	-11.32%
TAX	6,277,782	6,325,378	6,508,814	30.12%	231,032	3.68%
FEES & CHARGES	2,950,797	4,110,350	3,826,119	17.71%	875,322	29.66%
MEMBERSHIPS	1,722,428	1,804,862	2,015,040	9.32%	292,612	16.99%
RENTALS	1,693,594	1,223,292	1,379,668	6.38%	-313,926	-18.54%
MERCHANDISING	182,866	191,557	194,994	0.90%	12,128	6.63%
INTEREST INCOME	150,000	1,100,000	150,000	0.69%	0	0.00%
MISCELLANEOUS INCOME	60,875	121,359	81,325	0.38%	20,450	33.59%
OTHER INCOME	65,534	122,334	125,660	0.58%	60,126	91.75%
Total Revenue:	20,056,818	21,731,123	21,610,241	100.00%	1,553,423	7.75%
Expense						
PROGRAMS	2,346,626	2,230,382	2,585,968	13.87%	239,342	10.20%
CAMPS	1,124,997	913,754	1,038,136	5.57%	-86,861	-7.72%
LESSONS	271,179	231,660	257,883	1.38%	-13,296	-4.90%
SPECIAL EVENTS	166,606	145,962	176,596	0.95%	9,990	6.00%
SALARIES & WAGES	7,277,377	6,993,423	7,985,361	42.83%	707,984	9.73%
CONTRACTUAL SERVICES	1,515,585	1,483,466	1,767,742	9.48%	252,158	16.64%
INSURANCE	1,638,450	1,475,623	1,925,646	10.33%	287,195	17.53%
MATERIALS & SUPPLIES	452,066	451,146	462,254	2.48%	10,188	2.25%
MAINTENANCE CONTRACTS	484,372	506,841	535,728	2.87%	51,356	10.60%
UTILITIES	905,288	906,781	991,173	5.32%	85,885	9.49%
PENSION CONTRIBUTIONS	620,480	576,095	712,546	3.82%	92,066	14.84%
COST OF GOODS SOLD	111,325	113,792	119,525	0.64%	8,200	7.37%
CAPITAL OUTLAY	83,300	91,481	86,850	0.47%	3,550	4.26%
Total Expense:	16,997,651	16,120,407	18,645,407	100.00%	1,647,757	9.69%
	3,059,167	5,610,716	2,964,833		(94,334)	-3.08%
Transfers						
TRANSFER OUT - DEBT	-1,053,130	-1,053,130	-1,034,380		18,750	1.78%
TRANSFER OUT - CAPITAL	-2,000,000	-2,025,000	-3,075,000		-1,075,000	-53.75%
Net Surplus (Deficit)	6,037	2,532,586	-1,144,547		-1,150,584	-19,057.42%

Table #9: RECREATION FUNCTION BUDGET HIGHLIGHTS:

- Programs – Income is expected to increase by 13.5%. Programming did better than budget in 2025 and it is expected that programs will exceed 2025 results in 2026 with more participants. The largest budget increases are in childhood enrichment at \$260,000, gymnastics at \$81,000, and baseball boys travel at \$70,000. Programs will also have increased fees for participation.
- Fees & Charges – While budgeting lower than projections (as many fees are weather dependent) income is budgeted to increase by 29% due to greater participation and increased fees. The largest budget increases are in greens fees at \$672,000, parking fees at Rosewood Beach at \$47,000, and daily fees with skates at \$33,000. Also driving up this line item is the movement of rental budgets for golf carts, ice skates and skis to this revenue type, as we no longer rent these items. They are included in enhanced experience packages.
- Memberships – This budgeted revenue is anticipated to increase over 16% from the 2025 budget and will be greater than 2025 projections. The largest budgeted increase for memberships is at Club Pickle and Padel, as it enters into its first full year of operations. Memberships are expected to increase by \$200,000. Park Fitness is planning on a mid-year membership rate increase and more patrons causing an increase of \$84,000.
- Rentals – In the 2025 rentals budget, items included were golf carts, ice skates and skis. However, the District decided to no longer offer rentals in early 2026 and instead created packages that included enhancements. As such, the District is not expected to meet the budgeted number for 2025, and the 2026 budget has been reduced accordingly. Budgeted rentals are largely room rentals across the District, Park Avenue rental storage spaces, tennis courts, ice time, and indoor pickleball court times.
- Programs - As program revenues are budgeted to increase by 13.5%, the associated costs of providing those programs are also increasing by 10%.
- Salaries & Wages – Due to open positions in 2025, budgeted salary expense will not come to fruition. However, the budget will increase by almost 10% due to new positions in gymnastics, fitness, pickleball and facilities due to recent growth in these areas.
- Contractual Services – While contractual services are expected to come in under budget, there is an expected increase in cost for 2026. Contracted services with greater budgeted fees in 2026 are computer expenses, advertising and promotion for the West Ridge Community Center and Club Pickle and Padel, and increased bank charges and fees related to Club Pickle and Padel.
- Insurance – Medical insurance expense is being budgeted to increase from 8.5% - 9.8% for premiums for existing employees. In addition, \$193,713.85 of new expense is budgeted for new full-time positions budgeted to start at various times throughout the year. These positions are support for facilities and operations with specialized trades roles, support staff for golf operations, Park Fitness, and Marketing and Communications. Additionally, districtwide property and casualty insurance is projected to increase 10.1%.
- Transfer out – Capital – This increase to capital transfer is an intentional reduction to the Recreation Fund fund balance by transferring \$1,000,000 more than usual. Also, Club Pickle and Padel, in conjunction with Lot 3, is expected to generate an extra \$75,000 transfer to the Capital Fund.

Table #10

RECREATION FUNCTION BY CENTER

		2025	2026	2026 Budget	%
		Total Budget	Total Budget	vs 2025 Budget	Change
11 ADMINISTRATIVE	Revenue	6,491,282	6,755,574	264,291	4.07%
	Expense	6,758,754	8,041,733	1,282,979	18.98%
	Surplus (deficit):	-267,471	-1,286,159	-1,018,688	-381%
	Net Revenue	-4%	-19%		
24 WEST RIDGE CENTER	Revenue	883,501	287,000	-596,502	-67.52%
	Expense	1,078,122	412,420	-665,703	-61.75%
	Surplus (deficit):	-194,621	-125,420	69,201	35.56%
	Net Revenue	-22%	-44%		
25 WEST RIDGE COMMUNITY CENTER	Revenue	0	1,300,213	1,300,213	100.00%
	Expense	0	1,315,370	1,315,370	100.00%
	Surplus (deficit):	0	-15,157	-15,157	100.00%
	Net Revenue		-1%		
26 ATHLETICS	Revenue	1,237,582	1,353,352	115,771	9.35%
	Expense	1,268,715	1,336,873	68,157	5.37%
	Surplus (deficit):	-31,134	16,480	47,613	152.93%
	Net Revenue	-3%	1%		
28 CAMPS	Revenue	1,216,775	1,052,130	-164,645	-13.53%
	Expense	816,133	786,530	-29,604	-3.63%
	Surplus (deficit):	400,642	265,600	-135,041	-33.71%
	Net Revenue	33%	25%		
29 SPECIAL EVENTS	Revenue	40,510	30,400	-10,110	-24.96%
	Expense	166,163	207,646	41,483	24.97%
	Surplus (deficit):	-125,653	-177,246	-51,593	-41.06%
	Net Revenue	-310%	-583%		
31 HIDDEN CREEK AQUAPARK	Revenue	522,450	541,690	19,240	3.68%
	Expense	714,745	725,516	10,771	1.51%
	Surplus (deficit):	-192,295	-183,826	8,469	4.40%
	Net Revenue	-37%	-34%		
32 ROSEWOOD INTERPRETIVE CENTER	Revenue	143,426	110,361	-33,065	-23.05%
	Expense	147,068	134,120	-12,948	-8.80%
	Surplus (deficit):	-3,642	-23,759	-20,117	-552.40%
	Net Revenue	-3%	-22%		
33 ROSEWOOD BEACH	Revenue	213,425	265,225	51,800	24.27%
	Expense	296,420	307,700	11,280	3.81%
	Surplus (deficit):	-82,995	-42,475	40,520	48.82%
	Net Revenue	-39%	-16%		

Table #10

		2025 Total Budget	2026 Total Budget	2026 Budget vs 2025 Budget	% Change
34 PARK AVENUE	Revenue	271,120	308,197	37,077	13.68%
	Expense	298,080	308,774	10,693	3.59%
	Surplus (deficit):	-26,960	-576	26,384	97.86%
	Net Revenue	-10%	0%		
38 ICE ARENA	Revenue	1,373,866	1,198,986	-174,880	-12.73%
	Expense	1,338,459	1,290,320	-48,139	-3.60%
	Surplus (deficit):	35,408	-91,334	-126,742	-357.95%
	Net Revenue	3%	-8%		
42 SUNSET VALLEY GOLF CLUB	Revenue	2,339,845	2,621,193	281,348	12.02%
	Expense	1,960,677	2,101,430	140,753	7.18%
	Surplus (deficit):	379,168	519,763	140,594	37.08%
	Net Revenue	16%	20%		
49 PARK FITNESS ADMIN	Revenue	98,586	109,585	10,999	11.16%
	Expense	753,959	792,839	38,879	5.16%
	Surplus (deficit):	-655,373	-683,254	-27,880	-4.25%
	Net Revenue	-665%	-623%		
51 PARK FITNESS	Revenue	1,737,507	1,893,388	155,881	8.97%
	Expense	984,985	1,139,598	154,613	15.70%
	Surplus (deficit):	752,522	753,790	1,268	0.17%
	Net Revenue	43%	40%		
53 PARK FITNESS AQUATICS	Revenue	284,728	312,457	27,729	9.74%
	Expense	377,343	392,951	15,608	4.14%
	Surplus (deficit):	-92,615	-80,494	12,121	13.09%
	Net Revenue	-33%	-26%		
54 CLUB PICKLE AND PADEL	Revenue	557,835	977,102	419,267	75.16%
	Expense	643,333	977,102	333,769	51.88%
	Surplus (deficit):	-85,498	0	85,498	100.00%
	Net Revenue	-15%	0%		
55 DEER CREEK	Revenue	1,922,375	1,808,658	-113,716	-5.92%
	Expense	1,477,778	1,494,340	16,561	1.12%
	Surplus (deficit):	444,596	314,319	-130,277	-29.30%
	Net Revenue	23%	16%		
61 HELLER NATURE CENTER	Revenue	242,247	165,662	-76,585	-31.61%
	Expense	480,567	470,870	-9,697	-2.02%
	Surplus (deficit):	-238,321	-305,209	-66,888	-28.07%
	Net Revenue	-98%	-184%		

Table #10

		2025 Total Budget	2026 Total Budget	2026 Budget vs 2025 Budget	% Change
74 HP GOLF LEARNING CENTER	Revenue	434,225	413,409	-20,816	-4.79%
	Expense	432,565	412,998	-19,567	-4.52%
	Surplus (deficit):	1,660	411	-1,250	-75.26%
	Net Revenue	0%	0%		
76 HPCC BUILDING	Revenue	45,534	105,660	60,125	132.04%
	Expense	56,914	105,660	48,745	85.65%
	Surplus (deficit):	-11,380	0	11,380	100.00%
	Net Revenue	-25%	0%		
Revenue Total		20,056,818	21,610,241	1,553,423	7.75%
Expenditure Total		20,050,781	22,754,787	2,704,007	13.49%
Surplus (Deficit)		6,037	-1,144,547	-1,150,584	-19,057.42%

Table #11

RECREATION FUNCTION BY TYPE

		2025	2025	2026	2026 Budget	%
		Total Budget	Projection	Total Budget	vs 2025 Budget	Change
PROGRAMS						
	Revenue	4,287,674	4,335,154	4,867,881	580,208	13.53%
	Expense	2,144,699	2,230,382	2,585,968	441,269	20.57%
	Surplus (Deficit):	2,142,975	2,104,772	2,281,913	138,939	6.48%
	Net Revenue:	50%	49%	47%		
CAMPS						
	Revenue	2,025,231	1,804,944	1,837,474	-187,757	-9.27%
	Expense	1,124,997	913,754	1,038,136	-86,861	-7.72%
	Surplus (Deficit):	900,234	891,190	799,338	-100,896	-11.21%
	Net Revenue:	44%	49%	44%		
LESSONS						
	Revenue	528,487	494,820	524,341	-4,146	-0.78%
	Expense	271,179	231,660	257,883	-13,296	-4.90%
	Surplus (Deficit):	257,308	263,159	266,458	9,150	3.56%
	Net Revenue:	49%	53%	51%		
SPECIAL EVENTS						
	Revenue	111,550	97,073	98,925	-12,625	-11.32%
	Expense	166,606	145,962	176,596	9,990	6.00%
	Surplus (Deficit):	-55,056	-48,889	-77,671	-22,615	-41.08%
	Net Revenue:	-49%	-50%	-79%		
MEMBERSHIPS						
	Revenue	1,722,428	1,804,862	2,015,040	292,611	16.99%
	Expense	201,927	-	-	-201,927	-100.00%
	Surplus (Deficit):	1,520,501	1,804,862	2,015,040	494,538	32.52%
	Net Revenue:	88%	100%	100%		
TAX						
		6,277,782	6,325,378	6,508,814	231,031	3.68%
FEES & CHARGES						
		2,950,797	4,110,350	3,826,119	875,323	29.66%
RENTALS						
		1,693,594	1,223,292	1,379,668	-313,926	-18.54%
MERCHANDISING						
		182,866	191,557	194,994	12,129	6.63%
INTEREST INCOME						
		150,000	1,100,000	150,000	0	0.00%
MISCELLANEOUS INCOME						
		60,875	121,359	81,325	20,450	33.59%
OTHER INCOME						
		65,534	122,334	125,660	60,125	91.75%
Other Revenue Total:		11,381,448	13,194,270	12,266,580	885,132	7.78%
OTHER EXPENSES						
SALARIES & WAGES		7,277,377	6,993,423	7,985,361	707,984	9.73%
CONTRACTUAL SERVICES		1,515,585	1,483,466	1,767,742	252,158	16.64%
INSURANCE		1,638,450	1,475,623	1,925,646	287,195	17.53%
MATERIALS & SUPPLIES		452,066	451,146	462,254	10,188	2.25%
MAINTENANCE & LANDSCAPING CONTRACTS		484,372	506,841	535,728	51,356	10.60%
UTILITIES		905,288	906,781	991,173	85,885	9.49%
PENSION CONTRIBUTIONS		620,480	576,095	712,546	92,066	14.84%
COST OF GOODS SOLD		111,325	113,792	119,525	8,200	7.37%
CAPITAL OUTLAY		83,300	91,481	86,850	3,550	4.26%
Other Expense Total:		13,088,243	12,598,648	14,586,825	1,498,582	11.45%
	Surplus (Deficit):	-1,706,795	595,622	-2,320,245	-613,450	-35.94%
	Net Revenue:	-15%	5%	-19%		
Revenue Total		20,056,818	21,731,123	21,610,241	1,553,423	7.75%
Expenditure Total		16,997,651	16,120,407	18,645,407	1,647,756	9.69%
Surplus (Deficit)		3,059,167	5,610,716	2,964,833	-94,334	-3.08%

Table #10 and Table #11 - 2025 budget compared to 2026 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.

The programs of 2025 have been well received, well attended, and rewarding:

- Cultural and Performing Arts
 - Notable programs include dance (591 enrollments), visual arts (507 enrollments), and private music lessons (115 enrollments)
- Enrichment
 - Early childhood, including ParkSchool (577 enrollments) and youth enrichment (341 enrollments)
- Overall enrollment for 2025 to date is 2,204 registrations.

2026 goals include:

- Successful transition to the West Ridge Community Center
- Gradual and successful transition of administrative staff to their leased office space
- Develop new programs for Fall 2026, including mobility, wellness and adaptive programs

West Ridge Community Center

The new West Ridge Community Center is expected to open in Spring of 2026. The 24,000 square-foot facility is designed to maximize space efficiency while blending seamlessly into West Ridge Park, offering flexible, inclusive and functional rooms for recreational services, community programs, facility rentals and public meetings. The facility will serve as the home for gymnastics, rentals, and general recreation programs, including ParkSchool, dance, youth enrichment programs, visual arts programs and adult programming. The space will also house the districts multipurpose board room.

Athletics

In 2025, the Athletics Department experienced notable growth despite operating without three outdoor baseball fields. Travel and Feeder sports reached their highest participation levels yet, particularly in Tackle Football, Basketball, and Baseball, while House leagues continued to thrive across all age groups. The most significant departmental change was the addition of a full-time staff member dedicated to female athletics, allowing expanded offerings, improved service, and meeting a growing community need. From August through December alone, new female leagues and clinics generated more than \$30,000 in additional revenue, remedying a deficit spend budget in 2025, to a projected positive budget by year end!

Looking ahead, the 2026 budget focuses on continuing this momentum with anticipated diversified programming with expanded female athletic opportunities, while adding new adult sports leagues, and strengthened year-round offerings across all sports. With improved staffing, better field and facility planning, and growing demand across Travel, Feeder, and House programs, 2026 positions the Athletics Department for another strong year of participation growth, financial stability, and enhanced community impact.

Camps and Recreation

The 2025 camp season theme was extraordinary experiences. The Recreation Department has successfully increased enrollment from 506 (2022) to 1,183 (2025) throughout all camp offerings. This was made possible by

continuing to offer the camps that patrons have come to expect and enhance the experience. For 2026, the department aims to continue with these opportunities.

2026 goals include:

- Transition camps to West Ridge Community Center
- Maximize the experiences for before and after Camp

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

Special Events

The events of 2025 have been well received, well attended, and rewarding. Some quick enrollment data points:

Q1: Winter Events (78)

Includes Early Childhood and Family Pop Up Events

Q2: Spring Events (1,151)

Includes Midnight in Paris (Family Dance), annual Egg Hunts and Screen Free Week

Q3: Free Park Pop Up Series (1,850) and Independence Fest (2,024)

Seven free events celebrating a variety of cultures including Polish, Brazilian, New Orleans, Broadway, Native American, Nordic and Polynesian.

Q4: Fall Events (~1,082)

Includes Early Childhood and Family Pop Up Events, Big Rigs and Boots, Trunk or Treat, Pumpkin Smash and Winter Wonderland.

2026 goals include:

- Evaluate special events and increase accessibility
- Transition to and develop West Ridge Community Center 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 features three water slides, zero depth entry, seven lap lanes, a splash pad, and concessions stand. 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 2026 budget shows a deficit of approximately \$180,000. Staffing for both management and safety is the most significant expenditure, followed by maintenance and facility upkeep. Hidden Creek AquaPark's three main sources of revenue are membership fees, daily admissions, and summer camp payments. 2026 Goals for Hidden Creek AquaPark include offering two special events, in addition to the Duck Derby and National Night Out. Additionally, the budget includes the completion of pump room updates, continuing efforts in staff recruitment and retention, 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 2025's revenue stream. Goals for the interpretive center in 2026 include additional marketing to increase the number of camp registrations, monthly rentals, and beach yoga classes.

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 Swimming Beach generates its revenue primarily from daily parking fees, annual parking passes, daily admissions, and camp visits. Beach operation goals for 2026 include increased marketing to outside camp groups as a beach destination during the summer. Similar to Hidden Creek AquaPark, salaries and wages represent the most significant part of overall expenditures.

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, improvements to the breakwater, and memorial benches. The area provides two parking lots and three boat storage areas. Additionally, it offers indoor storage for stand-up paddle boards and masts/sails. The property is home to the North Shore Yacht Club, and the clubhouse is available to the public for private rentals.

The 2026 budget reflects Park Avenue open for sailing and boating with a deficit budget of approximately \$500. 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.

Centennial Ice Arena

Centennial Ice Arena, built in 1973, remains home to a wide range of recreational and competitive ice programming, including hockey, figure skating, public skating, a U.S. Figure Skating Association Basic Skills skating school, skating exhibitions, a local skating competition, and annual ice show. Centennial continues to serve as the home rink for the Highland Park Giants Hockey Club and the Falcons Hockey Association.

In 2026, the District's gymnastics program will operate at Centennial for only the first portion of the year before relocating to the new community center facility. While gymnastics has continued to thrive at Centennial, the transition represents an important milestone as we prepare to maximize the long-term value of the space.

The 2026 Centennial Ice Arena budget reflects a stable and steady year for skating programs and facility rentals. With one sheet of ice, we anticipate consistent participation and reliable revenue streams. The budget also continues to account for the staffing levels required to support patron safety and rising operational costs, including utilities.

Overall, the 2026 budget positions Centennial Ice Arena for a stable year with steady ice operations, ongoing community engagement, and a strategic transition of gymnastics to its new home.

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 teams.

Sunset Valley Golf Club receives revenue from green fees, permanent tee times, merchandise sales, and lease of restaurant space. Golf course maintenance is included in the course's budget.

2026 goals include continuing to expand the sapphire club which has over 250 members, expanding on the events with Catering with Relish who operate the food and beverage at the Clubhouse, continuing with ongoing course improvements that include widening select fairways, and reestablishing the golf advisory committee to help set direction for the club for the years to come.

Park Fitness

Park Fitness, formerly the Recreation Center of Highland Park, opened in 2005 and proudly celebrated its 20-year milestone in 2025. Over two decades, it has grown into one of the community's most trusted destinations for fitness, wellness, aquatics, athletics, and recreation. The rebrand to Park Fitness marked a major step forward — elevating our identity, unifying our programs under a modern fitness-first brand, and positioning us for continued leadership in an increasingly competitive market.

Today, Park Fitness offers one of the most comprehensive blends of amenities in the region. Members enjoy access to state-of-the-art fitness equipment, specialty training spaces, a six-lane indoor pool, Pilates Reformer, a robust personal training program, a diverse group exercise and yoga portfolio, a walking track, full-size gymnasiums, and opportunities for open gym, pickleball, and family recreation.

In 2025, significant work was done by the fitness, aquatics, athletics, and registration teams to modernize operations, elevate our member experience, and strengthen our alignment with the Park District's mission and DEIA values. This collaborative effort has helped Park Fitness continue building a welcoming, caring, and extraordinary environment for every resident and member we serve.

Looking ahead to 2026, our strategic priorities focus on deepening community connection, enhancing service offerings, and strengthening our operational foundation. These initiatives include:

1. Cultivate a Community-Centered Culture

Reinforce a service culture rooted in our DEIA commitment and our core values of welcoming, caring, and extraordinary. Continue building staff pride, member trust, and a shared sense of belonging.

2. Maximize Revenue & Manage Expenses

Set clear financial targets aligned with the District's Revenue Policy. Develop strategies that strengthen membership retention, program usage, and cost recovery while managing expenses responsibly.

3. Offer Innovative, Flexible Membership Options

Expand membership offerings that reflect how people live, work, and exercise today. Continue developing services for hybrid, multigenerational, and community-driven users.

4. Enhance Customer Acquisition, Retention & Experience

Continue building a customer-focused model that improves how members engage with programs, trainers, instructors, and staff. Use community events, targeted promotions, and upgraded service touchpoints to deepen loyalty and satisfaction.

5. Optimize Facility Usage

Evaluate usage patterns across studios, the fitness floor, aquatics, track, and gym spaces to ensure efficiency, program balance, and room for growth. Align scheduling and space allocation with community demand.

6. Upgrade Fitness Spaces, Programs & Amenities

Continue refreshing equipment, training zones, class formats, and group exercise and yoga offerings to remain competitive with industry standards and community expectations.

7. Leverage Technology for Operational Strength

Use technology to support efficiency, safety, scheduling, staffing, and data-driven decision-making. Build systems that make it easier for members and staff to succeed.

8. Cross-Promote District Memberships & Events

Enhance district-wide awareness by promoting Park Fitness within the broader Parks & Recreation ecosystem, encouraging multi-facility engagement and participation.

9. Strengthen Community Partnerships

Deepen collaborations with local schools, healthcare partners, community groups, special recreation, and local municipalities to expand our reach and impact.

Deer Creek Racquet Club

Deer Creek Racquet Club was built in 1976 and boasts six indoor tennis courts, two racquetball courts and two indoor batting cages. Programs, 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 2025, indoor tennis and outdoor tennis continued to be extremely popular. Deer Creek Racquet Club had the opportunity to refocus on tennis which allows for delivering the highest possible tennis product and increase court availability for all. Revenue is comprised of lessons, programs, and camps.

Club Pickle and Padel

Club Pickle & Padel opened its doors in 2025 and has been the talk of the town. With 10 indoor pickleball courts and 4 padel courts, the facility is booming with activity. The design of Club Pickle & Padel emphasizes both player comfort and high-quality competition, with advanced LED lighting, climate control, and layouts that make it easy for players of all skill levels and abilities to get in the game. Memberships, programs, open play and lessons are offered for all ages and skill levels.

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. For 2026, Heller Nature Center plans to re-focus on boosting program offerings by adding SPOT camp to the facility, marketing more programs at other locations, collaborating with outside groups to strengthen outreach, as well as providing more programs outside of Heller to draw more traffic to the nature center offerings.

Highland Park Golf Learning Center

Since the Park District of Highland Park started operating the Golf Learning Center, per the lease agreement, there has been a surplus (6 years). A surplus is budgeted for the 2026 season of over \$400. The partnership with The Golf Practice continues to grow and staff are looking for ways to incorporate new exciting events to fill the 2026 golf season.

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 2026 budget, the program net is 47%, camp is 44%, lessons is 51%, and memberships expense is no longer shown on this line item. It was moved to programming during 2025, where it caused minimal disruption

to the net revenue percent. 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. Also showing a deficit is the new West Ridge Community Center. In its inaugural year, it will be operating at break even and should show a surplus in the 2027 budget. 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 and environmental factors. The cost of chemicals at the pool has also increased sharply with inflation. Park Avenue is expected to run at a loss for the first few seasons as a Recreation Subfund but is budgeted to be nearly break even in 2026. Eventually, the deficit will flip to a surplus and will continue to be able to fund its own operations. Centennial Ice Arena is showing a deficit for the 2026 budget. During 2026 the gymnastics program will move to West Ridge Community Center, taking its budget with it. Staff will work to best utilize the open space left behind and eventually operate to be determined programming out of the area. No revenue is budgeted for the open space.

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 2026 Budget, adoption of the Consolidated Budget and Appropriation will occur at the January 2026 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 2026 Budget plans for slowing inflation, and increased participation at Club Pickle and Padel and Sunset Valley. It also accounts for the opening of the new West Ridge Community Center which will house early childhood programs, performing arts, recreation program support staff, and a community multipurpose room with adjacent event lawn. The gymnastics program will be moved from Centennial Ice Arena to a new 10,000 square foot gym at this facility. Additionally, site improvements will include a new and improved safety village, native plantings, and new baseball and multi-sport fields. The District will also be relocating administrative staff from West Ridge Center to a leased facility. Club Pickle and Padel will enjoy its first full year of operations. Listening to community feedback, most camps will have weekly offerings to offer flexibility and the ability to try various camps throughout the summer. With the completion of the new West Ridge Community Center, the recreation team hopes to work with NSSRA to offer adaptive gymnastics and dance. Heller Nature Center will offer unique, equitable, community events that will capture diverse communities and highlight nature-based program offerings and will continue to offer Hispanic Heritage month events, a Dia De Los Muertos event and will be the new location for SPOT camp. It plans to offer additional mini events that celebrate the many cultures of Highland Park. Staff will be refreshing the lobby of Deer Creek Racquet Club. New program expansions including Girls Volleyball League, Softball Clinic, Softball League, and Adult Softball, will broaden offerings and increase year-round engagement. Centennial Ice Arena will introduce a peer-mentor program that provides structured volunteer opportunities for high school and college students while supporting our skating community. 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 2026 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, 2026

		Tier	2026 Budget
		Total Tier 1-3	\$ 8,905,678
		Total Tier 4-5	\$ 776,967
		Total Tier 1-5	\$ 9,682,645
Category	Description	Tier	Sum of 2026
Brown Park	Playground Replacement	Tier 3: Scheduled Replacement	\$15,000
Brown Park Total			\$15,000
Centennial	Giants Locker Room License Fee	Tier 1: Safety/Legal Compliance	-\$4,000
	GreenPrint - Gymnastics Conversion Renovation	Tier 4: Improve Existing Items	\$240,000
	HVAC Replacement (#1 and #2)	Tier 3: Scheduled Replacement	\$115,000
	Replace Exterior Doors	Tier 3: Scheduled Replacement	\$24,250
	Switch Gear Replacement	Tier 3: Scheduled Replacement	\$287,500
Centennial Total			\$662,750
D. Cunniff Park	Sewer/Storm Line Adjustments	Tier 2: Critical Repair/Replacement	\$75,000
	Tennis Court Patch/Color/Stripe	Tier 3: Scheduled Replacement	\$136,000
D. Cunniff Park Total			\$211,000
Deer Creek Racquet Club	Carpet Replacement	Tier 3: Scheduled Replacement	\$55,900
	Court Painting Improvements to remove Pickleball Lines	Tier 4: Improve Existing Items	\$25,200
	Grinder Pump Replacement	Tier 3: Scheduled Replacement	\$25,000
	Peak Fans Replacement	Tier 3: Scheduled Replacement	\$39,120
Deer Creek Racquet Club Total			\$145,220
Devonshire Park	Playground Refresh	Tier 3: Scheduled Replacement	\$194,000
Devonshire Park Total			\$194,000
District Wide/Annual	ADA Bathroom Improvements	Tier 1: Safety/Legal Compliance	\$40,000
	Administrative Space Annual Rental Fee	Tier 1: Safety/Legal Compliance	\$174,720
	FFE for New Admin Space	Tier 4: Improve Existing Items	\$55,000
	General Tree Removal	Tier 1: Safety/Legal Compliance	\$35,000
	Park Equipment Replacement	Tier 3: Scheduled Replacement	\$345,500
	Parking Lot and Roadway Striping Allowance	Tier 3: Scheduled Replacement	\$20,000
District Wide/Annual Total			\$670,220
Fontana Pasquesi Park	Backstop Replacement	Tier 3: Scheduled Replacement	\$27,250
	Naming Donation	Tier 1: Safety/Legal Compliance	-\$27,250
Fontana Pasquesi Park Total			\$0

Heller Nature Center	Red Trail Renovation	Tier 3: Scheduled Replacement	\$250,000
	Red Trail Renovation Grant Reimbursement (Unconfirmed)	Tier 1: Safety/Legal Compliance	-\$250,000
	Water Fountain Replacement	Tier 3: Scheduled Replacement	\$15,000
Heller Nature Center Total			\$15,000
Hidden Creek Aqua Park	ADA: Entrance Accesssibility Improvement	Tier 2: Critical Repair/Replacement	\$40,000
	Body Slide Pump Motor, pump and column pipe	Tier 3: Scheduled Replacement	\$30,000
	Circulation Pumps Replacement	Tier 3: Scheduled Replacement	\$75,000
	Drain Cover Replacements	Tier 2: Critical Repair/Replacement	\$25,000
	Pool Shell Maintenance	Tier 2: Critical Repair/Replacement	\$50,000
	Splash Pad Pump Replacement	Tier 3: Scheduled Replacement	\$47,625
Hidden Creek Aqua Park Total			\$267,625
L. Fink Park	Playground Refresh (5-12 Playground)	Tier 3: Scheduled Replacement	\$210,000
L. Fink Park Total			\$210,000
Lincoln Park	Lincoln Park OSRAD Grant Award	Tier 1: Safety/Legal Compliance	-\$457,500
Lincoln Park Total			-\$457,500
Lot 3 - Club Pickle and Padel	New Dome Structure Donations	Tier 1: Safety/Legal Compliance	-\$35,000
Lot 3 - Club Pickle and Padel Total			-\$35,000
Lot 3: Golf Learning Center	Waterfall Replacement Pump	Tier 2: Critical Repair/Replacement	\$50,000
Lot 3: Golf Learning Center Total			\$50,000
Park Fitness	Carpet Upper Level	Tier 3: Scheduled Replacement	\$31,680
	Equipment Upgrade/Replacement	Tier 3: Scheduled Replacement	\$88,500
	Gutter Grate Covers Replacement	Tier 3: Scheduled Replacement	\$36,860
	Locker Room Shower Area Upgrades	Tier 4: Improve Existing Items	\$411,000
	Parking Lot Light and Asphalt Replacement (50% of Cost)	Tier 1: Safety/Legal Compliance	\$100,000
Park Fitness Total			\$668,040
Rosewood Beach	Lift Station Sewage pumps	Tier 3: Scheduled Replacement	\$15,000
	Rosewood Beach Paver Parking Lot Repairs	Tier 3: Scheduled Replacement	\$15,000
Rosewood Beach Total			\$30,000
Rosewood Interpretive Center	HVAC System Replacement	Tier 3: Scheduled Replacement	\$60,000
	Pump and Sewage Lift Station Pit Replacement	Tier 3: Scheduled Replacement	\$18,750
Rosewood Interpretive Center Total			\$78,750
Sunset Woods Park	Asphalt Tennis Court Rebuild	Tier 2: Critical Repair/Replacement	\$396,000
	Tennis Light Replacement	Tier 2: Critical Repair/Replacement	\$225,000
Sunset Woods Park Total			\$621,000
SVGC	Addition of New Greens Roller	Tier 5: New	\$45,767
	Electric Charger Replacement	Tier 3: Scheduled Replacement	\$30,000
	Toro 4700 Rough Mower	Tier 3: Scheduled Replacement	\$125,000
SVGC Total			\$200,767
Technology	Copy Machine Lease	Tier 3: Scheduled Replacement	\$27,000
	Emergency Phones	Tier 1: Safety/Legal Compliance	\$30,000
	Facility Camera Replacement	Tier 2: Critical Repair/Replacement	\$16,500
	Penetration Testing	Tier 1: Safety/Legal Compliance	\$16,000
	Server Replacement	Tier 2: Critical Repair/Replacement	\$15,000
Technology Total			\$104,500

West Ridge Center	GreenPrint - Building Replacement and Site Improvement	Tier 2: Critical Repair/Replacement	\$6,700,000
	PARC Grant Reimbursement	Tier 1: Safety/Legal Compliance	-\$1,203,727
	South Parking lot Renovation, not in building scope	Tier 2: Critical Repair/Replacement	\$400,000
West Ridge Center Total			\$5,896,273
West Ridge Park	Safety Village House Replacement	Tier 2: Critical Repair/Replacement	\$120,000
West Ridge Park Total			\$120,000
Woodridge Park	Playground Refresh	Tier 3: Scheduled Replacement	\$15,000
Woodridge Park Total			\$15,000
Grand Total			\$9,682,645

APPENDIX B
Park District of Highland Park
FIVE YEAR CAPITAL REPLACEMENT
Fiscal Year Ending December 31, 2026 - 2030

	Description	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Total
	Total Tiers 1-3	\$ 8,905,678	\$ 3,201,350	\$ 5,995,130	\$ 3,172,775	\$ 4,772,550	\$ 26,047,483
	Total Tiers 4-5	\$ 776,967	\$ -	\$ 385,000	\$ 97,400	\$ 71,400	\$ 1,330,767
	5 YEAR CAPITAL TIERS 1-5 TOTAL	\$ 9,682,645	\$ 3,201,350	\$ 6,380,130	\$ 3,270,175	\$ 4,843,950	\$ 27,378,250
	Total Tier 6						\$ 35,543,500
	5 YEAR CAPITAL TIERS 1-6 TOTAL						\$ 62,921,750
Sub Grouping 1	Category	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Total
Facilities	Centennial	\$662,750	-\$4,000	\$1,134,500	-\$4,000	\$30,000	1,819,250
	Deer Creek Racquet Club	\$145,220	\$91,500	\$200,000	\$237,500	\$178,000	852,220
	Heller Nature Center	\$15,000	\$255,000	\$195,000	\$32,550	\$146,400	643,950
	Hidden Creek Aqua Park	\$267,625	\$20,000	\$93,000	\$122,500	\$577,150	1,080,275
	Lot 3 - Club Pickle and Padel	-\$35,000	-\$35,000	-\$35,000	\$70,000		(35,000)
	Lot 3 - Golf Learning Center	\$50,000			\$137,000	\$35,000	222,000
	Park Avenue Beach and Boating Facility		\$40,000	\$325,000			365,000
	Park Fitness	\$668,040	\$261,520	\$800,660	\$303,175	\$144,000	2,177,395
	Rosewood Interpretive Center	\$78,750		\$35,350			114,100
	SVGC	\$200,767	\$127,850	\$432,000	\$711,750	\$1,213,750	2,686,117
	West Ridge Center	\$5,896,273					5,896,273
Facilities Total		\$ 7,949,425	\$ 756,870	\$ 3,180,510	\$ 1,610,475	\$ 2,324,300	\$ 15,821,580
							-
Totals-District Wide,							
Technology and Parks	Brown Park	\$15,000	\$667,250	\$50,000			732,250
	Carol Snyder		\$10,000	\$410,000			420,000
	Centennial						-
	Central Park		\$4,550	\$8,000	\$362,000		374,550
	D. Cuniff Park	\$211,000	\$76,500			\$384,000	671,500
	Devonshire Park	\$194,000					194,000
	District Wide/Annual	\$670,220	\$1,083,200	\$1,100,370	\$1,034,700	\$1,435,300	5,323,790
	Fontana Pasquesi Park			\$297,250		\$54,350	351,600
	Founders Park						-
	Jens Jensen Park						-
	Kennedy Park			\$100,000			100,000
	Knoll Park						-
	L. Fink Park	\$210,000	\$217,200				427,200
	Laurel Park/Library						-
	Lincoln Park	-\$457,500					(457,500)
	Millard Park						-
	Moraine Park						-
	Old Elm Park					\$67,000	67,000
	Olson Park				\$10,000	\$500,000	510,000
	Port Clinton Park						-
	R. D. Deutsch Park						-
	Rosewood Beach	\$30,000			\$38,000		68,000
	Rosewood Park						-
	Sherwood Park			\$8,000	\$142,000		150,000
	Sunset Woods Park	\$621,000	\$74,100	\$600,000		\$20,000	1,315,100
	Technology	\$104,500	\$78,000	\$162,000	\$73,000	\$59,000	476,500
	The Preserve			\$20,000			20,000
	West Ridge Park	\$120,000					120,000
	Woodridge Park	\$15,000	\$233,680	\$444,000			692,680
Totals-District Wide, Technology and Parks Total		\$ 1,733,220	\$ 2,444,480	\$ 3,199,620	\$ 1,659,700	\$ 2,519,650	\$ 11,556,670
Total		\$ 9,682,645	\$ 3,201,350	\$ 6,380,130	\$ 3,270,175	\$ 4,843,950	\$ 27,378,250

APPENDIX C
2026 COMPENSATION PLAN

FULL-TIME PAY RANGES BY BAND		
Pay Band C - District Administrators	Minimum	Maximum
4	\$ 159,358.27	\$ 223,100.70
3	\$ 130,088.39	\$ 182,123.74
2	\$ 106,195.42	\$ 148,673.37
1	\$ 86,689.70	\$ 121,365.57
Pay Band B - Supervisors, Managers and Technical	Minimum	Maximum
4	\$ 77,399.36	\$ 108,358.89
3	\$ 72,675.04	\$ 101,745.70
2	\$ 68,240.41	\$ 95,536.35
1	\$ 64,074.99	\$ 89,704.99
Pay Band A - Specialists, Coordinators and Maintenance	Minimum	Maximum
4	\$ 59,010.38	\$ 82,614.74
3	\$ 54,639.28	\$ 76,495.85
2	\$ 50,592.32	\$ 70,775.41
1	\$ 46,844.74	\$ 65,582.64
PART-TIME PAY SCALE BY 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
Birthday Party Host	\$15.00	\$75.00
Private Instruction	\$25.00	\$47.10
Specialized Instruction	\$15.00	\$45.00

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
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
2026 Budget				
FT – IMRF	23	31	74	128
PT – IMRF	3	0	27	30
Total 2026	26	31	101	158

APPENDIX E

CENTENNIAL ICE ARENA	
DAILY FEES	RESIDENT FEES
ADULT PRACTICE	\$4
ADULT PRACTICE WITH SKATES	\$8
FREESTYLE – 30 MINUTES Drop-in	\$7
FREESTYLE – 30 MINUTES WITH SKATES Drop-in	\$11
OPEN HOCKEY	\$10
OPEN HOCKEY WITH SKATES	\$14
ADULT AND YOUTH PUBLIC SKATE	\$7
ADULT AND YOUTH PUBLIC SKATE WITH SKATES	\$11
CLASS WITH SKATES	\$3
RENTAL	
MAIN RINK RENTAL	\$417
LATE NIGHT RINK RENTAL & SUMMER NON-PRIME	\$264
HP GIANTS	\$399
FALCONS	\$417
ACTIVITY ROOM RENTAL	\$80
LESSONS	
PRIVATE GYM - 30 MINUTES	\$45
PRIVATE GYM - 45 MINUTES	\$60
PRIVATE GYM – 60 MINUTES	\$75
SEMIPRIVATE - 30 MINUTES	\$65
SEMIPRIVATE GYM – 45 MINUTES	\$80
SEMIPRIVATE GYM – 60 MINUTES	\$95

*Ice fees increase effective mid-August 2026, per annual contracts.

**Summer rates are \$264 for all ice rentals or \$256 for Giants only.

APPENDIX E

DEER CREEK RACQUET CLUB		
DAILY FEES	RESIDENT FEES	N/R FEES
RESIDENT	\$44	\$44
JUNIOR	\$33	\$33
SENIOR	\$36	\$36
MEMBERSHIPS		
INDIVIDUAL	\$204	\$273
FAMILY	\$355	\$484
JUNIOR	\$88	\$120
SENIOR	\$150	\$203
PRIVATE LESSONS		
PRIVATE - 60 MINUTES	\$89	\$89
PRIVATE (HEAD PRO) - 60 MINUTES	\$99	\$99

APPENDIX E

CLUB PICKLE & PADEL		
MEMBERSHIPS	RESIDENT FEES	N/R FEES
INDIVIDUAL	\$198	\$265
FAMILY	\$345	\$470
JUNIOR	\$85	\$117
SENIOR	\$168	\$360
COURT RATES	MEMBER	NON-MEMBER
PICKLEBALL	\$40	\$50
PADEL	\$80	\$100

APPENDIX E

HIDDEN CREEK AQUAPARK		
DAILY FEES	RESIDENT FEES	N/R FEES
RESIDENT	\$13	\$17
10-PUNCH PASS - RESIDENT	\$120	\$170

APPENDIX E

ROSEWOOD BEACH		
SEASONAL SWIMMING PASSES	RESIDENT FEES	N/R FEES
PER PERSON	FREE	120
ADDITIONAL RESIDENT	FREE	-
ADDITIONAL NON-RESIDENT	FREE	\$35
DAILY BEACH PASS	FREE	\$12
DAILY PARKING PASS -1 HR	\$15	\$15
DAILY PARKING PASS - 4 HRS	\$40	\$40
ANNUAL LAKEFRONT PARKING PASS		
PER VEHICLE	\$40	\$300

APPENDIX E

PARK AVENUE BOATING		
DAILY FEES	RESIDENT FEES	N/R FEES
DAILY LAUNCH FEE WEEKDAYS	\$50	\$50
DAILY LAUNCH FEE WEEKENDS	\$65	\$65
POWER BOAT - PWC LAUNCH ONLY	\$874	\$1,067
SAILBOAT/CATAMARAN LAUNCH ONLY	\$791	\$970
POWER BOAT SEASON STORAGE NORTH PAD	\$2,190	\$2,769
POWER BOAT YEARLY STORAGE NORTH PAD	\$2,332	\$2,935
SOUTH PAD YEAR-ROUND	\$1,338	\$1,935
SOUTH PAD SEASONAL	\$1,194	\$1,768
SEASONAL PARKING PASS	\$174	\$291
STAND UP PADDLE	\$514	\$807
STAND UP PADDLE OUTDOOR	\$453	\$740
SEASONAL BOAT STORAGE - BEACH	\$501	\$793
PERSONAL WATERCRAFT STORAGE	\$1,946	\$2,598
PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$2,090	\$2,765
YACHT CLUB BUILDING RENTAL	\$425	\$425
NSYC LICENSE AGREEMENT	\$8,679	\$8,679
WINTER STORAGE NORTH PAD	\$400	\$490
WINTER STORAGE SOUTH TIER	\$355	\$431
WINTER STORAGE INDOOR STAND UP PADDLE	\$183	\$208
CATAMARAN CABLE SEASONAL STORAGE	\$702	\$1,141
MAST & SAIL STORAGE	\$67	\$128
LOYALTY POWER BOAT LAUNCH ONLY	\$650	\$800
LOYALTY POWER BOAT SEASON STORAGE NORTH PAD	\$1,650	\$1,920
LOYALTY POWER BOAT YEARLY STORAGE NORTH PAD	\$1,850	\$2,020
LOYALTY PERSONAL WATERCRAFT STORAGE	\$1,450	\$1,800
LOYALTY PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$1,650	\$2,000

APPENDIX E

PARK FITNESS		
FULL FACILITY PASS	RESIDENT FEES	N/R FEES
FITNESS GROUP EX AQUATICS OPEN PLAY TRACK		
ALL-INCLUSIVE DAILY FEE	\$16	\$19
ALL-INCLUSIVE 7-DAY	\$45	\$50
10 PUNCH PASS ALL-INCLUSIVE	\$160	\$190
30-DAY (MONTH) ALL-INCLUSIVE	\$90	\$100
MEMBERSHIP (RECURRING MONTHLY)		
BASIC ANNUAL MEMBERSHIP - INDIVIDUAL	\$54	N/A
BASIC ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$47	N/A
GROUP EX ONLY ANNUAL MEMBERSHIP - INDIVIDUAL	\$54	N/A
GROUP EX ONLY ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$47	N/A
ALL-INCLUSIVE ANNUAL MEMBERSHIP - INDIVIDUAL	\$77	N/A
ALL-INCLUSIVE ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$67	N/A
ENROLLMENT FEE	1 MONTH	1 MONTH
TRACK		
TRACK PASS DAILY	-	\$10
TRACK PASS ANNUAL	\$10	\$75
AQUATICS		
DAILY LAP SWIM	\$13	\$16
DAILY OPEN SWIM	\$8	\$10
10-PASS LAP/OPEN SWIM	\$120	\$130
ADULT INDIVIDUAL	MEMBERSHIP	MEMBERSHIP
SENIOR INDIVIDUAL	MEMBERSHIP	MEMBERSHIP
OPEN GYM		
DAILY FEE	\$8	\$10
10-PASS	\$72	\$90
TRAINING		
30-MIN SESSIONS		
1 SESSION	\$52	\$64
3 SESSIONS	\$145	\$179
10 SESSIONS	\$442	\$544
45-MIN SESSIONS		
1 SESSION	\$68	\$80
3 SESSIONS	\$190	\$233
10 SESSIONS	\$578	\$680
60-MIN SESSIONS		
1 SESSION	\$80	\$92
3 SESSIONS	\$233	\$257
10 SESSIONS	\$680	\$782
2-ON-1 SESSION (60-MIN SESSIONS/PER PERSON)		
1 SESSION	\$52	\$64
5 SESSIONS	\$242	\$288
SMALL GROUP TRAINING (4-6 CLIENTS/PER PERSON)		
4X4	\$120	\$138
4X8	\$208	\$240
KIDSClub		
DAILY FEE	\$12	\$17
JR-ADD ON ANNUAL MEMBERSHIP (MONTHLY FEES)	N/A	\$36
JR ADD-ON + 1 ANNUAL MEMBERSHIP (MONTHLY FEES)	N/A	\$20

APPENDIX E

SUNSET VALLEY GOLF CLUB		
	RESIDENT FEES	N/R FEES
WEEKDAY (MON-THU)		
PRIME TIME (OPEN-1:59PM)	\$50	\$55
MIDDAY (2-3:59PM)	\$45	\$49
TWILIGHT (4PM TO CLOSE)	\$33	\$37
SENIOR 18 HOLES	\$36	\$40
9 HOLES	\$33	\$37
SENIOR 9 HOLES	\$33	\$37
JUNIOR	\$31	\$34
WEEKEND (FRI-SUN, HOLIDAY)		
PRIME TIME (OPEN-1:59PM)	\$61	\$70
MIDDAY (2-3:59PM)	\$55	\$62
TWILIGHT (4PM TO CLOSE)	\$38	\$42
9 HOLES (ONLY AFTER 3PM)	\$38	\$42

APPENDIX E

GOLF LEARNING CENTER	
DRIVING RANGE RATES	FEES
MATS	
40 BALL BUCKET	\$12
70 BALL BUCKET	\$17
GRASS	
40 BALL BUCKET	\$14
70 BALL BUCKET	\$20
MINATURE GOLF	
WEEKDAY	
12 & UNDER	\$9
13 & ABOVE	\$10
WEEKEND	
12 & UNDER	\$10
13 & ABOVE	\$11

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, 2026 TO DECEMBER 31, 2026

BOARD OF PARK COMMISSIONERS

Terry Grossberg, President
Jennifer Freeman, Vice-President
Josie Beck, Commissioner
Steve Greenberg, Commissioner
Rafael Labrador, Commissioner

Mari-Lynn Peters,
Treasurer

Brian Romes,
Executive Director

ORDINANCE NO. 2026-01

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

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 **21st Day of January 2026** 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, 2026 and ending December 31, 2026

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	\$3,646,892	\$4,011,581
Contractual Services	1,621,720	1,783,892
Insurance	1,397,591	1,537,350
Materials & Supplies	296,469	326,116
Maintenance & Landscaping	129,623	142,585
Utilities	159,789	175,768
Pension	314,165	345,582
Transfers Out	<u>610,420</u>	<u>671,462</u>
Total Budgeted and Appropriated for General Fund:	<u>\$8,176,669</u>	<u>\$8,994,336</u>

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

Contractual Services	\$500,131	\$550,144
Capital Outlay	7,500	8,250
Transfer Out	<u>600,000</u>	<u>660,000</u>
Total Budgeted and Appropriated for Special Recreation Fund:	<u>\$1,107,631</u>	<u>\$1,218,394</u>

III. The amount Budgeted and
Appropriated For Recreation
Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$7,985,361	\$8,783,897
Contractual Services	1,767,742	1,944,516
Insurance	1,925,646	2,118,211
Materials & Supplies	462,254	508,479
Maintenance & Landscaping	535,728	589,301
Utilities	991,173	1,090,290
Pension Contributions	712,546	783,801
Cost of Goods Sold	119,525	131,478
Instructional Program	4,058,582	4,464,440
Capital Outlay	86,850	95,535
Transfers Out	<u>4,109,380</u>	<u>4,520,318</u>
Total Budgeted and Appropriated for Recreation Fund:	<u>\$22,754,787</u>	<u>\$25,030,266</u>

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

Principal	\$2,425,000	\$2,667,500
Interest	1,146,162	1,260,778
Fees & Charges	<u>2,000</u>	<u>2,200</u>
Total Budgeted and Appropriated for Debt Service Fund:	<u>\$3,573,162</u>	<u>\$3,930,478</u>

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

Contractual Services	\$46,000	\$50,600
Capital Outlay	<u>11,614,122</u>	<u>12,775,534</u>
Total Budgeted and Appropriated for Capital Projects Fund:	<u>\$11,660,122</u>	<u>\$12,826,134</u>
Total Estimated Expenditures Budgeted (All Funds)	<u>\$47,272,371</u>	
Total Estimated Expenditures Appropriated (All Funds)		<u>\$51,999,608</u>

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	8,176,669	8,994,336
Special Recreation Fund	1,107,631	1,218,394
Recreation Fund	22,754,787	25,030,266
Debt Service Fund	3,573,162	3,930,478
Capital Projects Fund	11,660,122	12,826,134
Total Budgeted	47,272,371	
Total Appropriated		51,999,608

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 2026 and ending the 31st day of December, 2026 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2026, and prior years, to the extent not otherwise re-appropriated for other purposes herein, are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

All receipts and revenue not specifically appropriated, and all unexpended balances from the preceding fiscal years not required for the purpose for which they were appropriated

and levied shall constitute the corporate fund and shall be placed to the credit of such fund.

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

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

\$23,075,265

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

\$33,807,219

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

\$41,952,571

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

\$14,929,913

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, 2026, and ending December 31, 2026, 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 21st Day of January 2026, pursuant to a roll call vote.

Roll Call Vote:

Ayes: _____

Nays: _____

Absent and Not Voting: _____

Ordinance Approved: _____

ATTEST:

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

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

SEAL

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

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

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 2026 and ending on the 31st day of December 2026 to be as follows:

General real estate tax revenues	\$16,433,991
Personal property replacement tax revenue	145,000
Investment earnings revenue	215,000
Daily fees	3,874,123
Rental revenue	1,391,468
Program user fees	7,328,621
Merchandising retail sales revenue	195,314
Memberships revenue	2,015,040
Miscellaneous revenue	2,208,662
Transfers	<u>5,319,800</u>
	\$39,127,019

The above is certified this 21stth day of January 2026.

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)

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. #2026-1

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, ENDING DECEMBER 31, 2026, 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 21st Day of January, 2026.

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 21st Day of January 2026.

Brian Romes, Secretary

Board of Park Commissioners

(SEAL)



Memorandum

To: Park Board of Commissioners

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

Date: Actual Date of the Board / Workshop/Special Meeting

Subject: **Consideration to Approve the 2026 New West Ridge Community Center Furniture Bid**

Summary

The Park District of Highland Park is constructing a new community center at West Ridge Park to replace the West Ridge Center. The project is expected to be completed this upcoming Spring. A bid was issued on January 6, 2026 for the procurement, delivery and assembly for the furniture. The furniture included in the bid is for the following rooms: lobby, community room, enrichment rooms, offices, and storage closets.

The bid opening will take place on Monday January 19, 2026. Bid results will be presented at the Finance Committee on January 20, 2026. The results and a recommendation will be presented to the Park Board at the Regular Board Meeting on January 21, 2026.

Financial Impact

The financial impact will be presented to the Finance Committee on January 20, 2026 and to the Park Board at the Regular Board Meeting on January 21, 2026.

Recommendation

Staff recommends consideration of approval from the Park Board of Commissioners for the 2026 New West Ridge Community Center Furniture Bid as presented on January 21, 2026 and authorize the Executive Director to enter into an agreement as presented on January 21, 2026.



Memorandum

To: Park Board of Commissioners

From: Brian Romes, Executive Director

Date: January 21, 2026

Subject: **Heller Nature Center Update**

Summary

The Park District received a proposal from a resident at 2700 Point Lane which impacts the use of Heller Nature Center. Staff will provide an update and seek guidance from the Park Board.



Memorandum

To: Park Board of Commissioners

From: Brian Romes, Executive Director

Date: January 21, 2026

Subject: **Board Committee Updates**

Summary

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



Memorandum

To: Park Board of Commissioners

From: Kris Sanchez, Creative Marketing Supervisor; Liz Gogola, Director of Communications and Marketing; Brian Romes, Executive Director

Date: January 21, 2026

Subject: **Annual Marketing Report**

Summary

Staff will present the Annual Marketing Report.