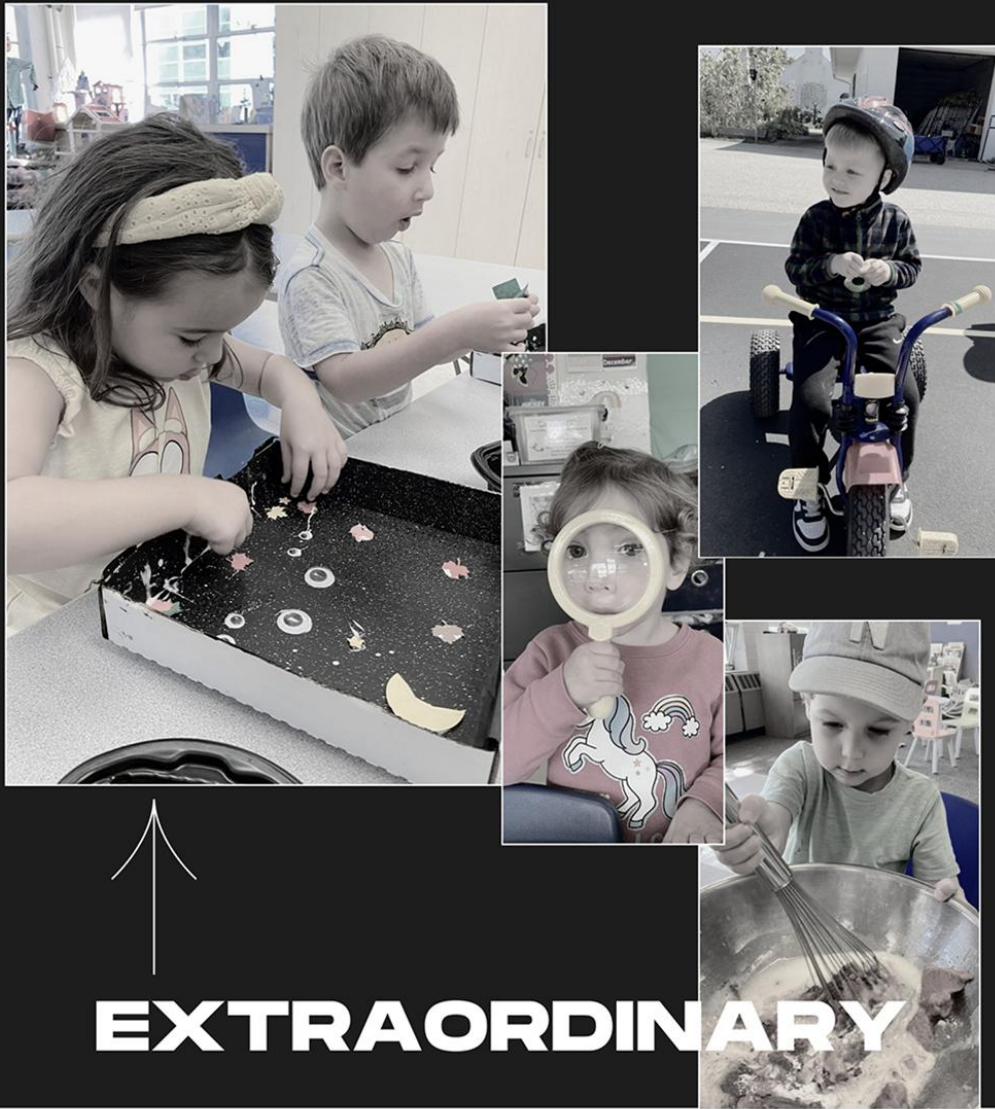




# 2026 Budget

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

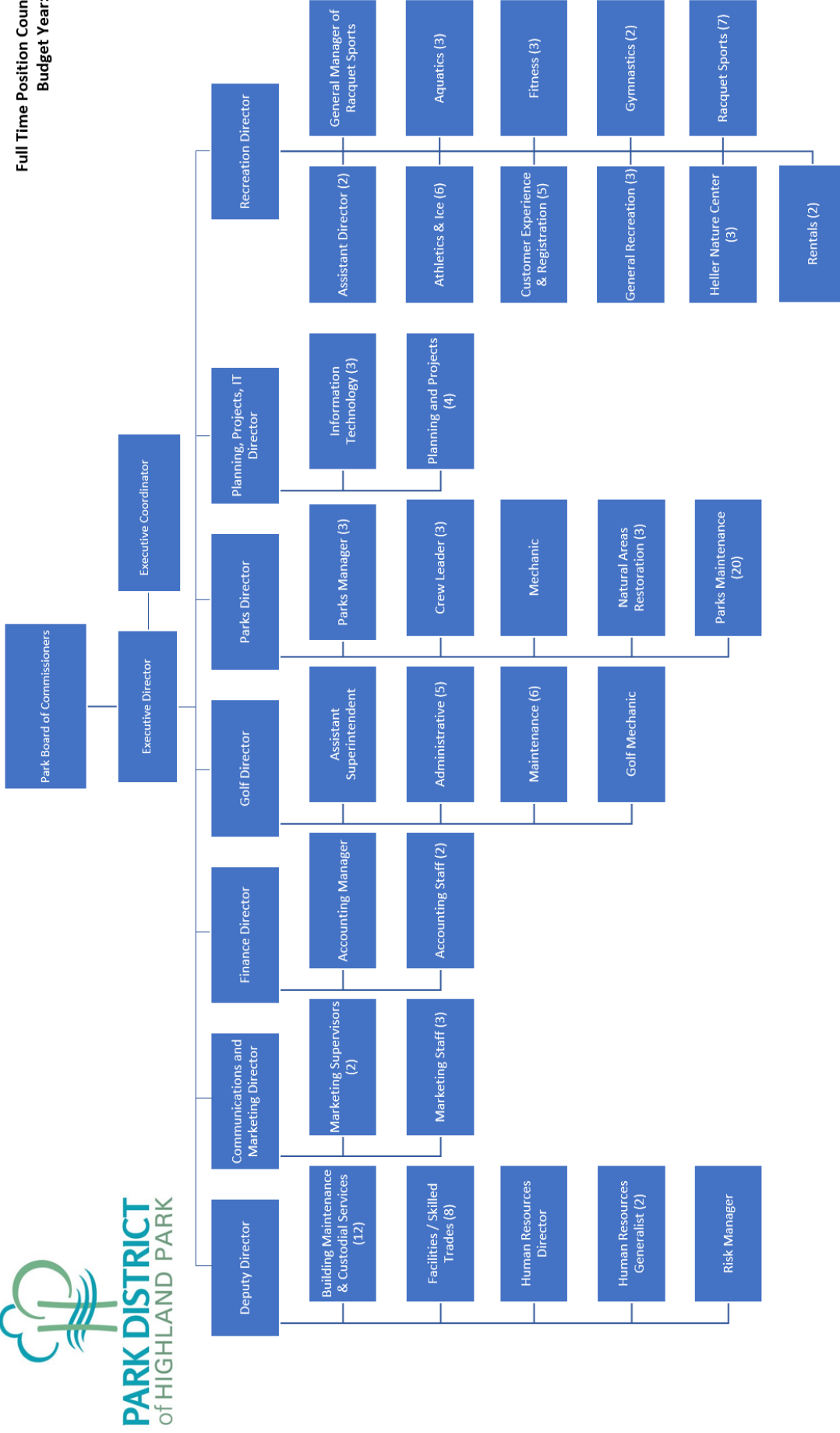
#### **Park Board of Commissioners**

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***



Full Time Position Count: 128  
Budget Year: 2026



**Park District of Highland Park**  
**Table of Contents**

<b>SUBJECT</b>	<b>PAGE</b>
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

<b>Established:</b>	<p>The Park District of Highland Park, established in 1909 and located in the City of Highland Park, Illinois along the north shore of Lake Michigan, was shaped by progressive people such as Everett Millard, Julius Rosenwald, Jens Jensen, May T. Watts, Jesse Lowe Smith, and others. Their belief in protecting open space and providing recreation for all the people of Highland Park is as relevant today as it was over a century ago.</p> <p>The Park District, originally named 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.</p>
<b>Governance:</b>	<p>A five-member volunteer Board of Commissioners establishes policy, strategic direction, and creates ordinances that govern the District. Commissioners serve staggered terms of six years with elections every two years. The Board is responsible for creating the vision and long-term direction of the Park District, electing Board officers, appointing the Executive Director, Park Board attorney and auditor. Each Commissioner serves as a liaison to the 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.</p> <p>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.</p>
<b>Boundaries:</b>	<p>The Park District is located approximately 25 miles north of Chicago and serves the City of Highland Park, and small portions of the Town of Fort Sheridan and the Village of Deerfield.</p>
<b>Population:</b>	<p>According to the most recent available information, the Park District serves a population of 30,669.</p>
<b>Demographics:</b>	<p>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.</p>
<b>Real Estate:</b>	<p>The 2025 (tax year 2024) Equalized Assessed Valuation (EAV) of real estate is \$3,069,878,699.</p>
<b>Tax Rate:</b>	<p>The 2025 tax rate is .57 per \$1,000 of assessed value.</p>
<b>Fiscal Year Budget:</b>	<p>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.</p>

<b>Debt Rating:</b>	The Park District currently holds a Aaa rating from Moody's.
<b>Park Resources:</b>	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.
<b>Programs/Facilities:</b>	<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](mailto: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.

4<sup>th</sup> 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"> <li>- Administrative</li> <li>- Administrative leased space</li> <li>- Communications</li> <li>- Park Maintenance</li> <li>- Planning</li> </ul>	<ul style="list-style-type: none"> <li>- Aquatics</li> <li>- Athletics</li> <li>- Camps</li> <li>- Centennial Ice Arena</li> <li>- Club Pickle and Padel</li> <li>- Deer Creek Racquet Club</li> <li>- Heller Nature Center</li> <li>- Hidden Creek AquaPark</li> </ul>	<ul style="list-style-type: none"> <li>- Highland Park Golf Learning Center</li> <li>- Park Avenue Recreation Subfund</li> <li>- Recreation Center of HP</li> <li>- Rosewood Beach</li> <li>- Rosewood Interpretive Center</li> <li>- Special Events</li> <li>- Sunset Valley Golf Club</li> <li>- West Ridge Center/West Ridge Community Center</li> </ul>

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](http://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

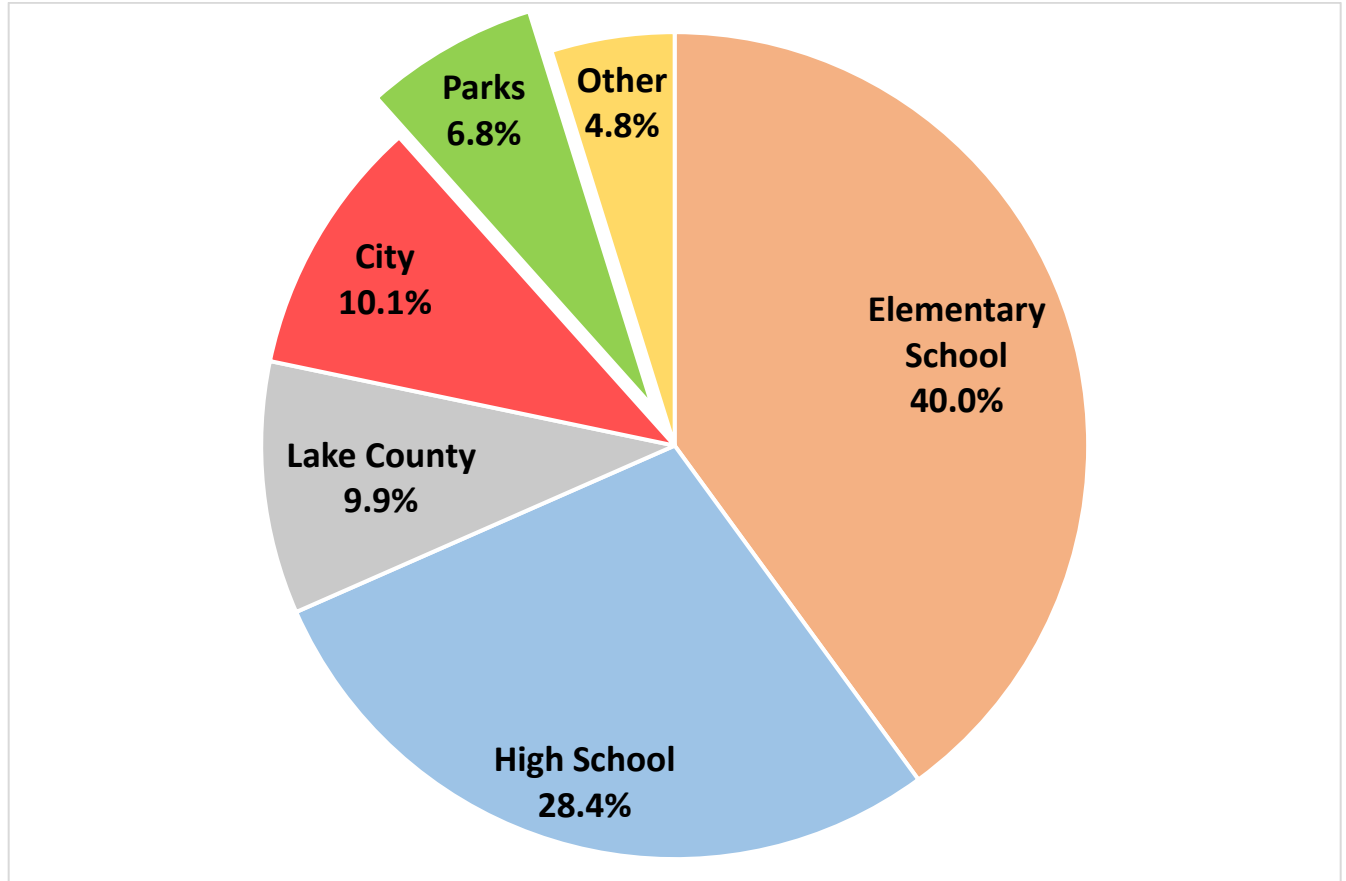
The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 17, 2025. The District is subject to two sets of tax limits: rate limits on the maximum rates that can be levied for a particular purpose or fund and tax caps, 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
<b>Revenue</b>						
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
<b>Revenue Total</b>	<b>7,119,747</b>	<b>21,610,241</b>	<b>1,203,392</b>	<b>1,896,362</b>	<b>1,977,477</b>	<b>33,807,219</b>
<b>Expenditures</b>						
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
<b>Expenditure Total</b>	<b>7,566,249</b>	<b>18,645,407</b>	<b>507,631</b>	<b>3,573,162</b>	<b>11,660,122</b>	<b>41,952,571</b>
	<b>-446,502</b>	<b>2,964,833</b>	<b>695,762</b>	<b>-1,676,800</b>	<b>-9,682,645</b>	<b>-8,145,352</b>
<b>Other Financing</b>						
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
<b>NET SURPLUS (DEFICIT)</b>	<b>-1,056,922</b>	<b>-1,144,547</b>	<b>95,762</b>	<b>-32,000</b>	<b>-6,007,645</b>	<b>-8,145,352</b>

**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
<b>Estimated Fund Balance 1/1/2026</b>	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
<b>Estimated Fund Balance 12/31/2026</b>	<b>2,208,650</b>	<b>11,621,276</b>	<b>400,725</b>	<b>9,654</b>	<b>689,608</b>	<b>14,929,913</b>
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)

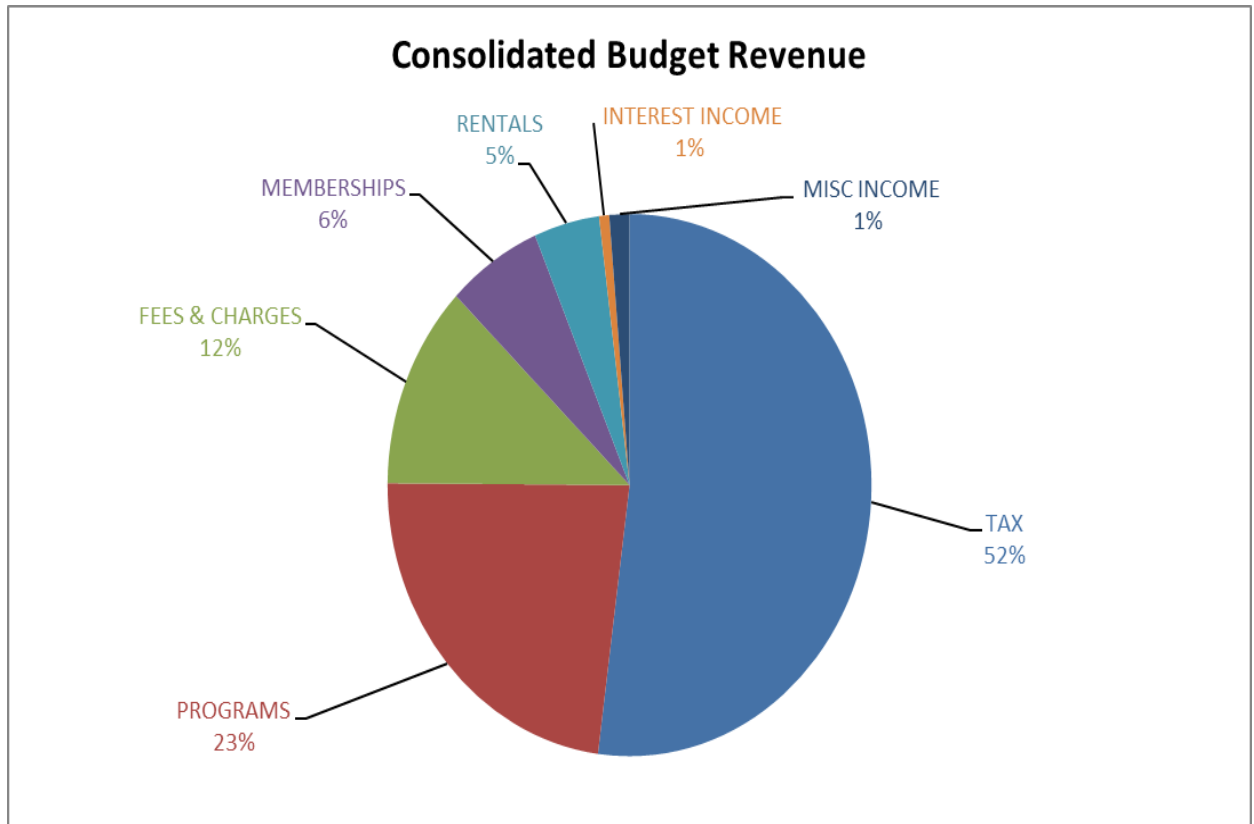
	2025 Budget	2025 Projected	2026 Budget	Increase/ (Decrease)	% Change
<b>Revenue</b>					
100 - PROGRAMS	4,287,674	4,335,154	4,867,881	580,208	13.53%
110 - CAMPS	2,025,231	1,804,944	1,837,474	-187,757	-9.27%
120 - LESSONS	528,487	494,820	524,341	-4,146	-0.78%
130 - SPECIAL EVENTS	111,550	97,073	98,925	-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%
<b>Total Revenue:</b>	<b>29,850,410</b>	<b>31,996,613</b>	<b>31,829,742</b>	<b>1,979,332</b>	<b>6.63%</b>
<b>Expense</b>					
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%
<b>Total Expense:</b>	<b>28,318,963</b>	<b>27,134,814</b>	<b>30,292,449</b>	<b>1,973,486</b>	<b>6.97%</b>
<b>Net Surplus (Deficit)</b>	<b>1,531,447</b>	<b>4,861,799</b>	<b>1,537,293</b>	<b>5,846</b>	<b>0.38%</b>
<b>Transfers</b>					
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%
<b>Net Surplus (Deficit)</b>	<b>-1,068,553</b>	<b>2,136,799</b>	<b>-2,137,707</b>	<b>-1,069,154</b>	<b>-100.06%</b>

Table #4

## CONSOLIDATED REVENUE ANALYSIS (No Capital)

	2025 Total Budget		2025 Projected		2026 Total Budget		2026 Budget vs 2025 Budget	% Change
<b>Revenue</b>								
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%
<b>Revenue Total:</b>	<b>29,850,410</b>	<b>100.00%</b>	<b>31,996,613</b>	<b>100.00%</b>	<b>31,829,742</b>	<b>100.00%</b>	<b>1,979,332</b>	<b>6.63%</b>

- 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.



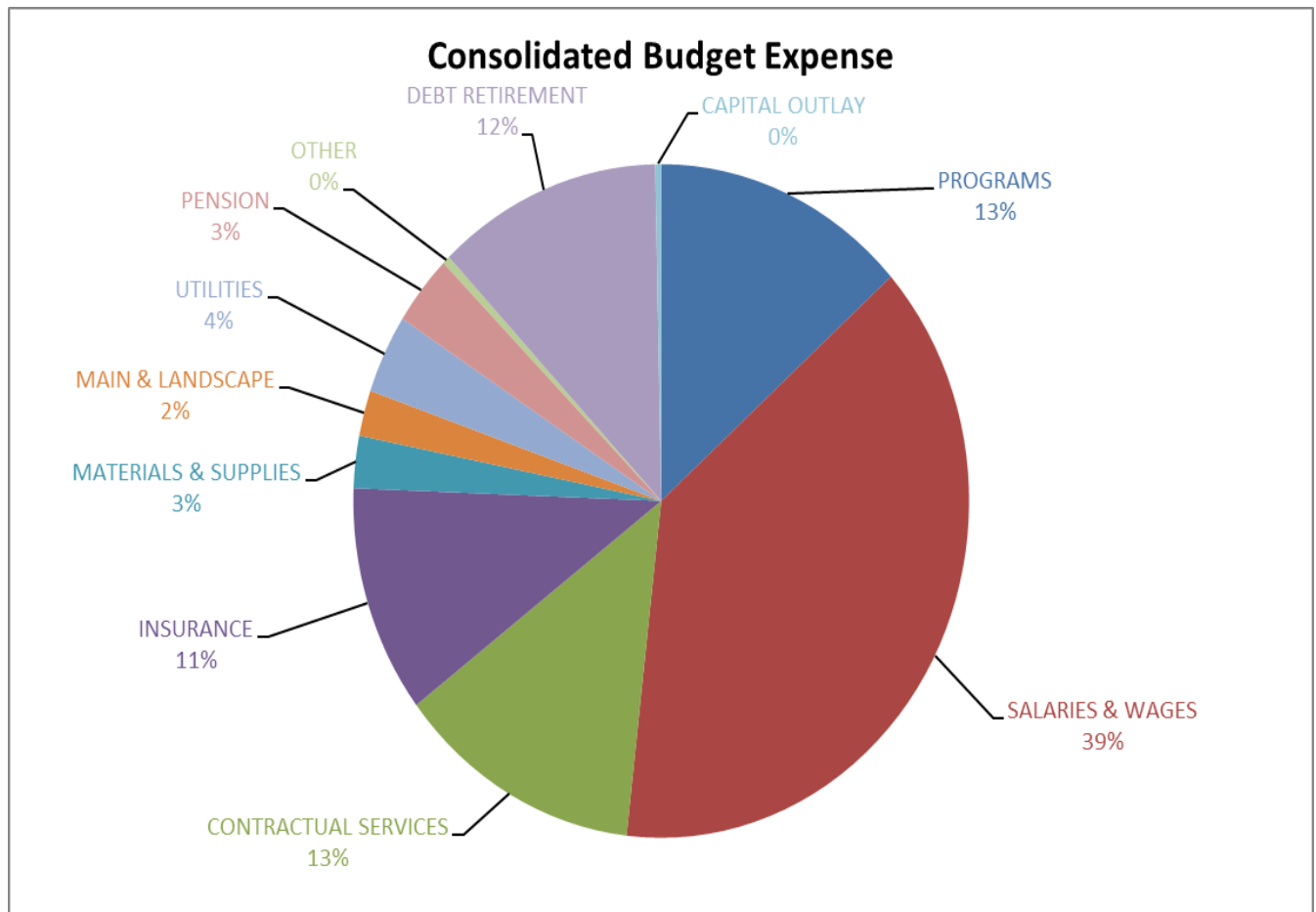
**Table #5**

### CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

	2025		2025		2026		2026 Budget		%
	Total Budget		Projected		Total Budget		vs 2025 Budget		Change
Expense									
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
<b>Revenue</b>						
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%
<b>Total Revenue:</b>	<b>12,601,188</b>	<b>13,179,382</b>	<b>12,100,254</b>	<b>100.00%</b>	<b>-500,934</b>	<b>-3.98%</b>
<b>Expense</b>						
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%
<b>Total Expense:</b>	<b>26,014,881</b>	<b>27,040,447</b>	<b>19,334,214</b>	<b>100.00%</b>	<b>-6,680,667</b>	<b>-25.68%</b>
<b>Transfers</b>						
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%
<b>Net Surplus (Deficit)</b>	<b>-10,360,563</b>	<b>-10,782,935</b>	<b>-3,124,580</b>		<b>7,235,983</b>	<b>-70%</b>

**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
<b>Revenue</b>						
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%
<b>Total Revenue:</b>	<b>74,200</b>	<b>82,891</b>	<b>72,524</b>	100.00%	<b>-1,676</b>	<b>-2.26%</b>
<b>Expense</b>						
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%
<b>Total Expense:</b>	<b>3,745,730</b>	<b>3,571,799</b>	<b>3,972,950</b>	100.00%	<b>227,219</b>	<b>6.07%</b>
<b>Net Surplus (Deficit)</b>	<b>-3,671,530</b>	<b>-3,488,909</b>	<b>-3,900,426</b>	100.00%	<b>-228,895</b>	<b>-6.23%</b>

**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
<b>Revenue</b>						
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%
<b>Total Revenue:</b>	<b>20,056,818</b>	<b>21,731,123</b>	<b>21,610,241</b>	<b>100.00%</b>	<b>1,553,423</b>	<b>7.75%</b>
<b>Expense</b>						
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%
<b>Total Expense:</b>	<b>16,997,651</b>	<b>16,120,407</b>	<b>18,645,407</b>	<b>100.00%</b>	<b>1,647,757</b>	<b>9.69%</b>
	<b>3,059,167</b>	<b>5,610,716</b>	<b>2,964,833</b>		<b>(94,334)</b>	<b>-3.08%</b>
<b>Transfers</b>						
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%
<b>Net Surplus (Deficit)</b>	<b>6,037</b>	<b>2,532,586</b>	<b>-1,144,547</b>		<b>-1,150,584</b>	<b>-19,057.42%</b>

**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%
	<b>Surplus (deficit):</b>	<b>-267,471</b>	<b>-1,286,159</b>	<b>-1,018,688</b>	<b>-381%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-194,621</b>	<b>-125,420</b>	<b>69,201</b>	<b>35.56%</b>
	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%
	<b>Surplus (deficit):</b>	<b>0</b>	<b>-15,157</b>	<b>-15,157</b>	<b>100.00%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-31,134</b>	<b>16,480</b>	<b>47,613</b>	<b>152.93%</b>
	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%
	<b>Surplus (deficit):</b>	<b>400,642</b>	<b>265,600</b>	<b>-135,041</b>	<b>-33.71%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-125,653</b>	<b>-177,246</b>	<b>-51,593</b>	<b>-41.06%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-192,295</b>	<b>-183,826</b>	<b>8,469</b>	<b>4.40%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-3,642</b>	<b>-23,759</b>	<b>-20,117</b>	<b>-552.40%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-82,995</b>	<b>-42,475</b>	<b>40,520</b>	<b>48.82%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-26,960</b>	<b>-576</b>	<b>26,384</b>	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%
	<b>Surplus (deficit):</b>	<b>35,408</b>	<b>-91,334</b>	<b>-126,742</b>	-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%
	<b>Surplus (deficit):</b>	<b>379,168</b>	<b>519,763</b>	<b>140,594</b>	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%
	<b>Surplus (deficit):</b>	<b>-655,373</b>	<b>-683,254</b>	<b>-27,880</b>	-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%
	<b>Surplus (deficit):</b>	<b>752,522</b>	<b>753,790</b>	<b>1,268</b>	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%
	<b>Surplus (deficit):</b>	<b>-92,615</b>	<b>-80,494</b>	<b>12,121</b>	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%
	<b>Surplus (deficit):</b>	<b>-85,498</b>	<b>0</b>	<b>85,498</b>	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%
	<b>Surplus (deficit):</b>	<b>444,596</b>	<b>314,319</b>	<b>-130,277</b>	-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%
	<b>Surplus (deficit):</b>	<b>-238,321</b>	<b>-305,209</b>	<b>-66,888</b>	-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%
	<b>Surplus (deficit):</b>	<b>1,660</b>	<b>411</b>	<b>-1,250</b>	<b>-75.26%</b>
	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%
	<b>Surplus (deficit):</b>	<b>-11,380</b>	<b>0</b>	<b>11,380</b>	<b>100.00%</b>
	Net Revenue	-25%	0%		
<b>Revenue Total</b>		20,056,818	21,610,241	1,553,423	7.75%
<b>Expenditure Total</b>		20,050,781	22,754,787	2,704,007	13.49%
<b>Surplus (Deficit)</b>		<b>6,037</b>	<b>-1,144,547</b>	<b>-1,150,584</b>	<b>-19,057.42%</b>

Table #11

## RECREATION FUNCTION BY TYPE

		2025	2025	2026	2026 Budget	%
		Total Budget	Projection	Total Budget	vs 2025 Budget	Change
<b>PROGRAMS</b>						
	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):	<b>2,142,975</b>	<b>2,104,772</b>	<b>2,281,913</b>	138,939	6.48%
	Net Revenue:	<b>50%</b>	<b>49%</b>	<b>47%</b>		
<b>CAMPS</b>						
	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):	<b>900,234</b>	<b>891,190</b>	<b>799,338</b>	-100,896	-11.21%
	Net Revenue:	<b>44%</b>	<b>49%</b>	<b>44%</b>		
<b>LESSONS</b>						
	Revenue	528,487	494,820	524,341	-4,146	-0.78%
	Expense	271,179	231,660	257,883	-13,296	-4.90%
	Surplus (Deficit):	<b>257,308</b>	<b>263,159</b>	<b>266,458</b>	9,150	3.56%
	Net Revenue:	<b>49%</b>	<b>53%</b>	<b>51%</b>		
<b>SPECIAL EVENTS</b>						
	Revenue	111,550	97,073	98,925	-12,625	-11.32%
	Expense	166,606	145,962	176,596	9,990	6.00%
	Surplus (Deficit):	<b>-55,056</b>	<b>-48,889</b>	<b>-77,671</b>	-22,615	-41.08%
	Net Revenue:	<b>-49%</b>	<b>-50%</b>	<b>-79%</b>		
<b>MEMBERSHIPS</b>						
	Revenue	1,722,428	1,804,862	2,015,040	292,611	16.99%
	Expense	201,927	-	-	-201,927	-100.00%
	Surplus (Deficit):	<b>1,520,501</b>	<b>1,804,862</b>	<b>2,015,040</b>	494,538	32.52%
	Net Revenue:	<b>88%</b>	<b>100%</b>	<b>100%</b>		
<b>TAX</b>						
		6,277,782	6,325,378	6,508,814	231,031	3.68%
<b>FEES &amp; CHARGES</b>						
		2,950,797	4,110,350	3,826,119	875,323	29.66%
<b>RENTALS</b>						
		1,693,594	1,223,292	1,379,668	-313,926	-18.54%
<b>MERCHANDISING</b>						
		182,866	191,557	194,994	12,129	6.63%
<b>INTEREST INCOME</b>						
		150,000	1,100,000	150,000	0	0.00%
<b>MISCELLANEOUS INCOME</b>						
		60,875	121,359	81,325	20,450	33.59%
<b>OTHER INCOME</b>						
		65,534	122,334	125,660	60,125	91.75%
Other Revenue Total:		<b>11,381,448</b>	<b>13,194,270</b>	<b>12,266,580</b>	885,132	7.78%
<b>OTHER EXPENSES</b>						
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:		<b>13,088,243</b>	<b>12,598,648</b>	<b>14,586,825</b>	1,498,582	11.45%
	Surplus (Deficit):	<b>-1,706,795</b>	<b>595,622</b>	<b>-2,320,245</b>	-613,450	-35.94%
	Net Revenue:	<b>-15%</b>	<b>5%</b>	<b>-19%</b>		
<b>Revenue Total</b>						
		<b>20,056,818</b>	<b>21,731,123</b>	<b>21,610,241</b>	1,553,423	7.75%
<b>Expenditure Total</b>						
		<b>16,997,651</b>	<b>16,120,407</b>	<b>18,645,407</b>	1,647,756	9.69%
<b>Surplus (Deficit)</b>						
		<b>3,059,167</b>	<b>5,610,716</b>	<b>2,964,833</b>	-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
<b>Category</b>	<b>Description</b>	<b>Tier</b>	<b>Sum of 2026</b>
Brown Park	Playground Replacement	Tier 3: Scheduled Replacement	\$15,000
<b>Brown Park Total</b>			<b>\$15,000</b>
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
<b>Centennial Total</b>			<b>\$662,750</b>
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
<b>D. Cunniff Park Total</b>			<b>\$211,000</b>
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
<b>Deer Creek Racquet Club Total</b>			<b>\$145,220</b>
Devonshire Park	Playground Refresh	Tier 3: Scheduled Replacement	\$194,000
<b>Devonshire Park Total</b>			<b>\$194,000</b>
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
<b>District Wide/Annual Total</b>			<b>\$670,220</b>
Fontana Pasquesi Park	Backstop Replacement	Tier 3: Scheduled Replacement	\$27,250
	Naming Donation	Tier 1: Safety/Legal Compliance	-\$27,250
<b>Fontana Pasquesi Park Total</b>			<b>\$0</b>

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
<b>Heller Nature Center Total</b>			<b>\$15,000</b>
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
<b>Hidden Creek Aqua Park Total</b>			<b>\$267,625</b>
L. Fink Park	Playground Refresh (5-12 Playground)	Tier 3: Scheduled Replacement	\$210,000
<b>L. Fink Park Total</b>			<b>\$210,000</b>
Lincoln Park	Lincoln Park OSRAD Grant Award	Tier 1: Safety/Legal Compliance	-\$457,500
<b>Lincoln Park Total</b>			<b>-\$457,500</b>
Lot 3 - Club Pickle and Padel	New Dome Structure Donations	Tier 1: Safety/Legal Compliance	-\$35,000
<b>Lot 3 - Club Pickle and Padel Total</b>			<b>-\$35,000</b>
Lot 3: Golf Learning Center	Waterfall Replacement Pump	Tier 2: Critical Repair/Replacement	\$50,000
<b>Lot 3: Golf Learning Center Total</b>			<b>\$50,000</b>
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
<b>Park Fitness Total</b>			<b>\$668,040</b>
Rosewood Beach	Lift Station Sewage pumps	Tier 3: Scheduled Replacement	\$15,000
	Rosewood Beach Paver Parking Lot Repairs	Tier 3: Scheduled Replacement	\$15,000
<b>Rosewood Beach Total</b>			<b>\$30,000</b>
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
<b>Rosewood Interpretive Center Total</b>			<b>\$78,750</b>
Sunset Woods Park	Asphalt Tennis Court Rebuild	Tier 2: Critical Repair/Replacement	\$396,000
	Tennis Light Replacement	Tier 2: Critical Repair/Replacement	\$225,000
<b>Sunset Woods Park Total</b>			<b>\$621,000</b>
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
<b>SVGC Total</b>			<b>\$200,767</b>
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
<b>Technology Total</b>			<b>\$104,500</b>

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			<b>\$5,896,273</b>
West Ridge Park	Safety Village House Replacement	Tier 2: Critical Repair/Replacement	\$120,000
West Ridge Park Total			<b>\$120,000</b>
Woodridge Park	Playground Refresh	Tier 3: Scheduled Replacement	\$15,000
Woodridge Park Total			<b>\$15,000</b>
Grand Total			<b>\$9,682,645</b>

**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
	<b>Total Tiers 1-3</b>	\$ 8,905,678	\$ 3,201,350	\$ 5,995,130	\$ 3,172,775	\$ 4,772,550	\$ 26,047,483
	<b>Total Tiers 4-5</b>	\$ 776,967	\$ -	\$ 385,000	\$ 97,400	\$ 71,400	\$ 1,330,767
	<b>5 YEAR CAPITAL TIERS 1-5 TOTAL</b>	\$ 9,682,645	\$ 3,201,350	\$ 6,380,130	\$ 3,270,175	\$ 4,843,950	\$ 27,378,250
	<b>Total Tier 6</b>						\$ 35,543,500
	<b>5 YEAR CAPITAL TIERS 1-6 TOTAL</b>						\$ 62,921,750
Sub Grouping 1	Category	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Total
<b>Facilities</b>	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
<b>Facilities Total</b>		<b>\$ 7,949,425</b>	<b>\$ 756,870</b>	<b>\$ 3,180,510</b>	<b>\$ 1,610,475</b>	<b>\$ 2,324,300</b>	<b>\$ 15,821,580</b>
							-
<b>Totals-District Wide, Technology and Parks</b>	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
<b>Totals-District Wide, Technology and Parks Total</b>		<b>\$ 1,733,220</b>	<b>\$ 2,444,480</b>	<b>\$ 3,199,620</b>	<b>\$ 1,659,700</b>	<b>\$ 2,519,650</b>	<b>\$ 11,556,670</b>
<b>Total</b>		<b>\$ 9,682,645</b>	<b>\$ 3,201,350</b>	<b>\$ 6,380,130</b>	<b>\$ 3,270,175</b>	<b>\$ 4,843,950</b>	<b>\$ 27,378,250</b>

**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**

	<b>Administration</b>	<b>Parks</b>	<b>Recreation</b>	<b>Total</b>
2023 Budget				
FT – IMRF	22	31	59	<b>112</b>
PT – IMRF	3	0	20	<b>23</b>
<b>Total 2023</b>	<b>25</b>	<b>31</b>	<b>79</b>	<b>135</b>
2024 Budget				
FT – IMRF	22	30	66	<b>118</b>
PT – IMRF	4	0	20	<b>24</b>
<b>Total 2024</b>	<b>26</b>	<b>30</b>	<b>86</b>	<b>142</b>
2025 Budget				
FT – IMRF	22	30	72	<b>124</b>
PT – IMRF	3	0	27	<b>30</b>
<b>Total 2025</b>	<b>25</b>	<b>30</b>	<b>99</b>	<b>154</b>
2026 Budget				
FT – IMRF	23	31	74	<b>128</b>
PT – IMRF	3	0	27	<b>30</b>
<b>Total 2026</b>	<b>26</b>	<b>31</b>	<b>101</b>	<b>158</b>

## 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

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

APPENDIX E

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

APPENDIX E

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

APPENDIX E

<b>ROSEWOOD BEACH</b>		
<b>SEASONAL SWIMMING PASSES</b>	<b>RESIDENT FEES</b>	<b>N/R FEES</b>
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
<b>ANNUAL LAKEFRONT PARKING PASS</b>		
PER VEHICLE	\$40	\$300

**APPENDIX E**

<b>PARK AVENUE BOATING</b>		
<b>DAILY FEES</b>	<b>RESIDENT FEES</b>	<b>N/R FEES</b>
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

<b>PARK FITNESS</b>		
<b>FULL FACILITY PASS</b>	<b>RESIDENT FEES</b>	<b>N/R FEES</b>
<b>FITNESS   GROUP EX   AQUATICS   OPEN PLAY   TRACK</b>		
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
<b>MEMBERSHIP (RECURRING MONTHLY)</b>		
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
<b>TRACK</b>		
TRACK PASS DAILY	-	\$10
TRACK PASS ANNUAL	\$10	\$75
<b>AQUATICS</b>		
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
<b>OPEN GYM</b>		
DAILY FEE	\$8	\$10
10-PASS	\$72	\$90
<b>TRAINING</b>		
<b>30-MIN SESSIONS</b>		
1 SESSION	\$52	\$64
3 SESSIONS	\$145	\$179
10 SESSIONS	\$442	\$544
<b>45-MIN SESSIONS</b>		
1 SESSION	\$68	\$80
3 SESSIONS	\$190	\$233
10 SESSIONS	\$578	\$680
<b>60-MIN SESSIONS</b>		
1 SESSION	\$80	\$92
3 SESSIONS	\$233	\$257
10 SESSIONS	\$680	\$782
<b>2-ON-1 SESSION (60-MIN SESSIONS/PER PERSON)</b>		
1 SESSION	\$52	\$64
5 SESSIONS	\$242	\$288
<b>SMALL GROUP TRAINING (4-6 CLIENTS/PER PERSON)</b>		
4X4	\$120	\$138
4X8	\$208	\$240
<b>KIDSClub</b>		
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

<b>SUNSET VALLEY GOLF CLUB</b>		
	<b>RESIDENT FEES</b>	<b>N/R FEES</b>
<b>WEEKDAY (MON-THU)</b>		
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
<b>WEEKEND (FRI-SUN, HOLIDAY)</b>		
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

<b>GOLF LEARNING CENTER</b>	
<b>DRIVING RANGE RATES</b>	<b>FEES</b>
<b>MATS</b>	
40 BALL BUCKET	\$12
70 BALL BUCKET	\$17
<b>GRASS</b>	
40 BALL BUCKET	\$14
70 BALL BUCKET	\$20
<b>MINATURE GOLF</b>	
<b>WEEKDAY</b>	
12 & UNDER	\$9
13 & ABOVE	\$10
<b>WEEKEND</b>	
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:	<b><u>\$8,176,669</u></b>	<b><u>\$8,994,336</u></b>

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:	<b><u>\$1,107,631</u></b>	<b><u>\$1,218,394</u></b>

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:	<b><u>\$22,754,787</u></b>	<b><u>\$25,030,266</u></b>

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:	<b><u>\$3,573,162</u></b>	<b><u>\$3,930,478</u></b>

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:	<b><u>\$11,660,122</u></b>	<b><u>\$12,826,134</u></b>
<b>Total Estimated Expenditures Budgeted (All Funds)</b>	<b><u>\$47,272,371</u></b>	
<b>Total Estimated Expenditures Appropriated (All Funds)</b>		<b><u>\$51,999,608</u></b>

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 1<sup>st</sup> 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 21<sup>st</sup><sup>th</sup> 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)