



**Annual Budget**  
Cook County, Illinois  
Fiscal Year  
January 1, 2020-December 31, 2020

# NORTHBROOK PARK DISTRICT



## **12-Month Budget**

January 1, 2020 - December 31, 2020

### **Park Board of Commissioners**

Penelope J. Randel – President

Mary Ann Chambers – Vice President

Lisa Chalem – Commissioner

Matthew Curin – Commissioner

Michael Schyman – Commissioner

Jeffrey C. Simon – Commissioner

Michael Ziering – Commissioner

### **Joe Doud Administration Building**

545 Academy Drive

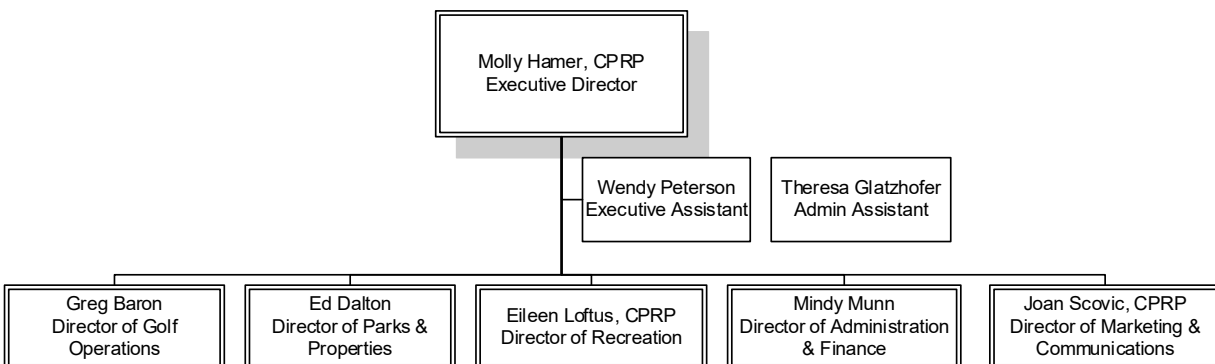
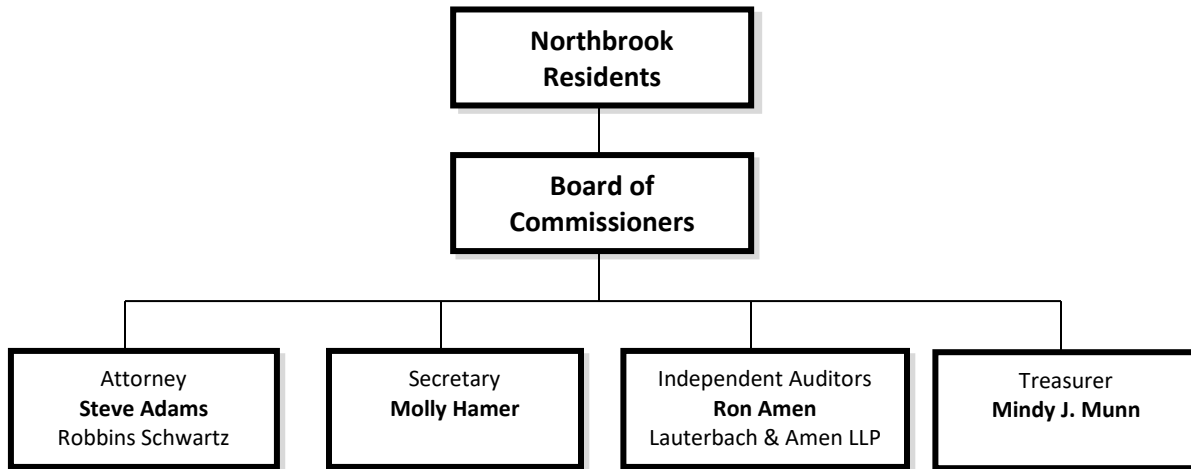
Northbrook, Illinois 60062

847-291-2960

[nbparks.org](http://nbparks.org)

# NORTHBROOK PARK DISTRICT

## Organization Chart



# NORTHBROOK PARK DISTRICT



## Our Mission

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To enhance our community by providing outstanding services, parks and facilities through environmental, social and financial stewardship

## Our Vision

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To be recognized as a national leader in delivering innovative park and recreation services based on responsiveness, trust, and accountability to our community

## Our Guiding Principles

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### Building Strong Relationships and Community

We recognize the positive impact we have on people's lives and constantly strive to improve the quality of life for the people we serve.

We build meaningful and lasting relationships based on strong values, a common purpose and mutual respect.

We value diversity and actively seek people with different perspectives and experiences.

We support achieving balance in our professional and personal lives.

### Honesty and Integrity

We maintain the highest ethical standards.

We communicate honestly and transparently.

### Accountability and Respect

We strive to deliver results that add value to the community we serve.

We recognize that each of us has a choice in what we do and how we do it.

We learn from our mistakes and focus on continuous improvement.

### Professional Growth and Innovation

We support efforts that will enhance, educate and develop our employees.

We encourage creativity and innovation.

### Teamwork

We appreciate that all of us are more effective than any one of us.

We encourage collaboration and collective problem solving.

We create an integrated organization free of boundaries.

We embrace the diversity of our team.

### Pursuing Excellence

We believe our efforts make a difference as stewards of our community.

**We recognize that being good is simply not good enough.**

Visit us at [nbparks.org](http://nbparks.org)!

# NORTHBROOK PARK DISTRICT

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# NORTHBROOK PARK DISTRICT

## District Profile

<b>Established</b>	On June 29, 1927, the Northbrook Park District was formed with Commissioners Clarence Bartelme, Wallace Clore, J.W. Cooksey, E.D. Landwehr and Herman Meier, President. The first order of business was to appropriate a \$1,800 budget for fiscal year 1927.
<b>Governed</b>	A seven-member, volunteer Board of Commissioners establishes Park District policy, strategic direction and governing ordinances. Commissioners are elected to serve staggered, four-year terms. The current Board consists of Penelope J. Randel, President; Mary Ann Chambers, Vice-President; Lisa Chalem, Matthew Curin, Michael Schyman, Jeffrey C. Simon, and Michael Ziering.
<b>Boundaries</b>	The 17.25-square-mile Park District is located in northern Cook County, 26 miles north of downtown Chicago, Illinois. The District lies in Northfield and Wheeling Townships and is bordered by Deerfield and Highland Park on the north, Glenview on the south, Glencoe and Northfield on the east, and Wheeling on the west. In addition, hundreds of acres of Cook County Forest Preserves surround the District. The Park District serves all of Northbrook, as well as small portions of Deerfield and unincorporated Cook County.
<b>Population</b>	According to the 2010 census, the population of Northbrook is approximately 33,170, with 25,361 residents over the age of 18.
<b>Demographics</b>	<p>The District serves a highly educated, professional community of homeowners with an estimated median household income of \$95,665 and a median age of about 48.5 years (2010 Census). Northbrook has 13,434 housing units (12,642 occupied, 792 vacant).</p> <p>The Park District has continued to grow in importance to the community. As the population ages, the District adjusts program offerings and concentrates on customer service, helping to maintain the District's goodwill in the community. In addition to its own programs, the District works with several affiliates to offer recreational opportunities, including baseball, hockey, soccer, biking and skating.</p> <p>To help families with financial need, the Park District offers scholarships for some camps and programs, working with Youth Services of Glenview/Northbrook to determine need. The 2020 budget for scholarships is \$15,000. The District also offers extended payment plans for program participation.</p>
<b>Real Estate</b>	The 2018 equalized assessed value (EAV) of real estate was \$2,627,911,440.
<b>Tax Rate</b>	The 2018 tax rate was \$.455 per \$100 of assessed value (5% of average real estate tax bill).
<b>Fiscal Year Budget</b>	The fiscal year begins on January 1 and concludes on December 31. The total budget for 2020 is \$42.5 million, with an operating budget of \$17.5 million, a capital improvement and repair budget of \$22.8 million, and a debt retirement budget of \$2.2 million.
<b>Debt Rating</b>	On February 6, 2019 Moody's Investors Service reviewed and assigned a rating of Aaa to the District's General Obligation Limited Tax Park Bonds, Series 2019

# NORTHBROOK PARK DISTRICT

## District Profile

<b>Park Resources</b>	The Northbrook Park District service area covers approximately 17.25 square miles and serves a population of almost 34,000 people. Located in northeast Cook County, the Park District holds title to 508.9 acres and leases 2.4 acres from the Village of Northbrook. The District maintains 22 park areas comprised of community parks, neighborhood parks, play lots and passive parks. Unique and premier facilities include the Ed Rudolph Velodrome (banked bicycle racing track), Sportsman's Country Club, Techny Prairie Park and Fields, the Leisure Center, Senior Center, Northbrook Theatre, and the Northbrook Sports Center which contains two full-size indoor ice rinks. Recreational facilities include two outdoor swimming facilities, 36 holes of golf, driving range, miniature golf course, two sled hills, dozens of baseball/softball and soccer fields, 19 tennis courts, 6 pickleball courts, 18 playgrounds, numerous picnic areas and trails, and two fishing lakes.
<b>Programs/Services</b>	The Park District provides a full range of indoor and outdoor activities. Major recreation programs include summer camps, ice skating, performing arts, athletics, preschool and aquatics. Annual special events include a Winter Carnival, Daddy-Daughter Dance, Spring Bunny Trail, Kids' Fishing Derby, Northbrook-On-Ice, Tuesday's in the Park (free outdoor concerts), Kids' Duathlon, Liberty Loop 5K, Touch-A-Truck, and Northbrook Autumnfest. The Park District is affiliated with the Northern Suburban Special Recreation Association (NSSRA) to provide recreational activities and services for residents with special needs.
<b>Staff</b>	The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District, along with a full-time staff of 75. The District also employs roughly 500 part-time, seasonal and temporary employees and hundreds of volunteers in four Divisions: Recreation, Parks and Properties, Golf Operations, and Administration and Finance.
<b>Affiliations</b>	The Northbrook Park District is a member of the National Recreation and Parks Association (NRPA), the Illinois Park and Recreation Association (IPRA), and the Illinois Association of Park Districts (IAPD).
<b>Contact</b>	Northbrook Park District, 545 Academy Drive, Northbrook, Illinois 60062 Phone: 847-291-2960, Fax: 847-205-1154
<b>Website</b>	<a href="http://nbparks.org">nbparks.org</a>

# NORTHBROOK PARK DISTRICT

## Budget Recognition

For the past 17 years, the Northbrook Park District has received a Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA). The award is the highest form of recognition in government budgeting. The budget document is judged as a policy document, operations guide, financial plan and communications device. The District has applied for the budget award for fiscal 2019 and is waiting for notification.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Northbrook Park District  
Illinois**

For the Fiscal Year Beginning

**January 1, 2018**

*Christopher P. Morill*

Executive Director



Joe Doud Administration Building  
545 Academy Drive  
Northbrook, IL 60062

847-291-2960

[nbparks.org](http://nbparks.org)

December 2, 2019

Board of Commissioners  
Northbrook Park District  
Cook County, Illinois

Honorable Commissioners:

The operating budget of the Northbrook Park District for the fiscal year ending December 31, 2020 is presented for your review. This document reflects the District's comprehensive financial plan to provide parks, facilities, and programs to residents and participants during the upcoming fiscal year.

The Budget is presented in three main sections: introductory, financial and appendices. The introduction includes this transmittal letter and general financial information, including bond indebtedness and tax funding. The financial section includes analysis on a consolidated and divisional basis. Finally, the appendices include a detailed list of 2020 capital projects, historical tax rate information, employee headcounts, operating/non-operating surplus by fund, individual fund performance, and a glossary of budget terms.

### **Comprehensive Master Plan Update**

The Board of Commissioners approved the Comprehensive Master Plan: Moving Forward 2026, in 2017. After careful review of community feedback and available financial resources, the Board identified three priority capital projects. These initiatives, 2018-2022: New Places to Play, began in 2018. The three projects focus on: Indoor Program Space, Golf Course Improvements, and Park Improvements.

In 2019, the District broke ground for construction of a new 44,000 square foot Activity Center at Techny Prairie Park and Fields. The total budget for this project is \$17.78 million and the District is receiving a \$1.78 million grant from Illinois Clean Energy Community Foundation which will fund construction and materials to achieve Net Zero Energy building status. The 2020 budget includes \$12 million for this project. The Activity Center opening is currently scheduled for December 2020.

A full assessment of golf operations was completed in 2017. Course and range improvements will be done by Libertyville-based Jacobson Golf Course Design Inc. The District has hired RATIO Architects of Chicago to design the clubhouse, with Gewalt Hamilton Associates Inc. of Vernon Hills overseeing the civil engineering services for the project. The 2020 budget includes \$7.5 million for this project with a project completion date scheduled for mid-summer 2021.

The District also has been looking at options for one of its community parks, Meadowhill Park. At this time, the project will be focused on enhancing the outdoor amenities at this location. The budget for 2020 includes \$68,000 for outdoor education center/climbing tower demolition and an accessible pathway to the basketball and hockey areas, \$15,000 for engineering a new playground to be built in 2021, and \$13,000 for basketball court repairs. This project will continue into 2021 with work including the playground build, the conversion of the Chalet building into an open-air shelter with accessible restrooms, and improved park signage.

# NORTHBROOK PARK DISTRICT

## Budget Highlights

The 2020 budget includes the opening of the District’s new 44,000 square foot Activity Center. The budget for the Activity Center will include full-time staffing of a Facility Manager, Fitness Supervisor, Membership Supervisor, and Custodian, hired as needed throughout the year. Revenue from presales of 2021 fitness memberships will not be recognized in the 2020 budget, however \$17,000 in daily fees and program revenue have been included in the 2020 budget if the facility is able to open prior to the end of the year.

Despite the closing of Sportsman’s operations in 2020 for clubhouse and course renovations, operating revenue is only expected to decline 3.8% or \$756,000 to \$19.3 million compared to the 2019 projections. Revenue generated within the Recreation Division is expected to increase \$802,000 or 11.3% compared to the 2019 projections, partially offsetting the reduction in golf revenue. Increases in Recreation revenue primarily stems from price increases across the board, as labor costs are expected to climb with the mandated increases to the minimum wage.

Operating expenses are expected to increase \$2.2 million or 14.6% to \$17.5 million compared to the 2019 projections largely due to the increase in the full-time head count. The 2020 budget includes personnel costs for three new full-time positions for the Activity Center and two full-time positions in Human Resources. One of the positions in Human Resources is a newly created Senior Manager position. This position was created after evaluating the Human Resources function and identifying the need for more services across all Divisions. The other position to be hired in HR is for a Risk Manager. Recruiting for this position will occur once the Senior HR Manager role has been filled.

The budget for capital projects in 2020 totals \$22.8 million and includes \$12 million in construction costs for the new Activity Center, and \$7.5 million for renovations at Sportsman’s golf course. For a complete listing of 2020 capital projects please refer to Appendix A (summary) and/or Appendix G (detailed).

Operating	2020 Budget	2019 YE Projection	2019 Budget	2018 Final	8 Months Ending May 1-Dec 31, 2017
Revenue	\$ 19,266,746	\$ 20,023,011	\$ 20,086,054	\$ 18,818,930	\$ 11,397,721
Expense	17,475,966	15,245,294	16,312,974	15,066,127	10,799,319
<b>Operating Surplus</b>	<b>1,790,780</b>	<b>4,777,717</b>	<b>3,773,080</b>	<b>3,752,802</b>	<b>598,401</b>
Non-Operating Revenue	8,372,442	12,260,614	12,219,248	2,318,983	918,457
Capital Expense	(22,770,820)	(5,788,268)	(10,775,450)	(2,641,502)	(2,675,865)
Debt Expense	(2,285,963)	(2,320,752)	(2,322,773)	(2,062,189)	(2,079,226)
<b>Net Surplus</b>	<b>(14,893,561)</b>	<b>8,929,311</b>	<b>2,894,105</b>	<b>1,368,094</b>	<b>(3,238,233)</b>

Please refer to Appendix D for a reconciliation schedule detailed by fund for the consolidated table highlighted above.

## The Reporting Entity and its Services

The Park District provides recreational opportunities and services for the residents of Northbrook, located in Cook County, Illinois. These services include organizing recreational programs, maintaining park facilities and amenities, and managing capital improvement projects.

A Board of seven Commissioners, elected at-large by District residents, governs the Park District. Commissioners serve staggered four-year terms with elections every two years. The Board is responsible for the long-term direction of the District, establishing policies and appointing the Executive Director and Board Officers. The Board meets regularly on the fourth Wednesday of each month.

The Northbrook Park District divides its governmental operations into separate funds and account groups based on financial accountability. The accompanying budget document includes only those funds and account groups of the Park District. The District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special

# NORTHBROOK PARK DISTRICT

Recreation Association (NSSRA), and the Park District Risk Management Association (PDRMA) but does not exercise financial accountability over those agencies; therefore, their annual budgets are not included in this report.

## Economic Condition and Outlook

A strong tax base is critically important for all taxing bodies to deliver essential public services to the residents and businesses of Northbrook. The District's mature tax base is expected to remain healthy, given a stable commercial/industrial presence and favorable proximity to the City of Chicago and suburban Cook County economic centers. The commercial/industrial sector comprises 34% of the tax base and includes major corporate entities, such as Westcoast Estates (Northbrook Court), Underwriters Laboratories, Inc., Crate and Barrel, and CVS/Caremark. The remaining 66% of the tax base is residential, and much of the housing stock is high-value, single-family homes. The majority of the homes are valued in excess of \$500,000, and the 2010 median home value was 279% of the US median with resident income indices far outpacing state and national norms. Northbrook's unemployment rate at the end of 2018 was 2.6%, comparing favorably to the state of Illinois' rate of 4.3%.

The Village uses incentives to attract new businesses and retain existing businesses. The most frequently used incentive program for the Village is a Cook County 6B property tax incentive program, available for manufacturing, warehouse, and research facilities that are either expanding or occupying vacant buildings. The program reduces overall property taxes over the course of 12 years but increases to their normal levels in year 13.

Development impact fees are used to improve parks or purchase nearby parkland. The District received \$89,000 during 2019, and \$113,000 in impact fees in 2018. The fees are included within non-operating revenue in the budget highlight table on the previous page. Fees are used to offset a developments impact on the District's recreational facilities and are especially important when derived from an underserved area. Efforts continue in the community to maintain and enhance existing commercial and industrial areas that support 34% of the tax base.

## Acknowledgments

The Divisional budgets in this document are prepared as a management tool and are not legally required documents. Management uses this baseline to evaluate activities during the year to provide a balanced program of recreational activities for Park District residents. The Budget and Appropriation Ordinance, the legally required document, will be discussed in committee, during a public hearing and during an open Board session on January 22, 2020.

The 2020 Budget was assembled with the help of supervisors, managers, directors and support staff. The Division of Administration and Finance is responsible for final preparation, Budget and Appropriation Ordinance preparation, distribution and filing. The Annual Budget is reviewed continually throughout the year, and its preparation would not be possible without the efforts of the Park District staff and the support of the Board of Commissioners.

Respectfully submitted,



Molly Hamer, CPRP  
Secretary, Executive Director



Mindy J. Munn  
Treasurer, Director of Finance

# NORTHBROOK PARK DISTRICT

## Comprehensive Master Plan

### Comprehensive Master Plan Overview

In February 2017, the Board adopted the District's Comprehensive Master Plan, used to guide facility and program development decisions for the next five to ten years. The planning process, shaped by the community, covered five key phases: Analyze, Connect, Envision, Prioritize, and Implement. The Plan compiles the results of the first four phases and use of the Plan will accomplish the final phase—Implementation.

### Purpose

The purpose of the Comprehensive Master Plan is to:

- Assess existing parks, facilities, and programs
- Determine community sentiment about existing services and facilities
- Identify park, facility, and program needs
- Define strategic and measurable goals and objectives
- Provide an action plan to implement strategies over the next five to ten years

As part of the Comprehensive Master Plan process, a Community Survey was sent to Northbrook residents in 2015. Based on the input from residents, key future program areas they would like to see developed include: adult fitness and wellness programming, active adult programs, indoor lap swimming, active outdoor recreation, nature and environmental programs, and increased choices for summer camp programs.

### Expand Walking/Biking Trails

Like many other communities, walking and biking trails are an important need for the Northbrook community. Walking and biking trails are the highest priority for investment according to the community survey. Survey respondents also indicated that they would use walking and biking trails (71%), and 51% identified they would support the development of new and/or connection of existing walking and biking trails throughout the District. At the community meetings, trails were the number one priority for attendees. Comments related to trails included build more trails, improve bike access to parks, connect bike path, and calisthenics stations along paths. Stakeholders, staff and Board members also echoed the need for upgrades to and connections between existing trails and the development of new trails. Board members voiced the need to explore partnerships to implement new trail connections, and other community engagement methods indicate the community would support this.

### Maintain Existing Parks and Open Spaces

Most (85%) households responding to the survey have used Northbrook Park District parks during the past 12 months, and 98% rate the parks as excellent or good. However, stakeholders did identify the necessity for improvements at Meadowhill Park, Sportsman's Country Club, and Techny Prairie Park and Fields. Staff and Board also echoed the need to prioritize maintenance and upgrades to existing parks before investing in new properties.

### Upgrade Existing and Consider Providing New Indoor Recreation Spaces

New and improved indoor recreation space was listed as a high priority for nearly all community engagement participants. The community survey indicated that 58% would use a fitness and exercise facility if available. An indoor walking track was the highest indoor facility priority for community meeting participants, and stakeholders noted a need for a gymnasium, fitness/workout facility, indoor turf, and multi-purpose space. Other ideas provided by stakeholders for indoor space were additional indoor ice, an indoor playground, and an indoor driving range. Stakeholders noted that providing indoor recreation opportunities may attract younger families to the area. If the development of a new facility isn't possible for the District on their own, residents appear to support public-private partnerships for implementation.

# NORTHBROOK PARK DISTRICT

## Comprehensive Master Plan

As a result of the Comprehensive Master Plan, the District has developed organizational strategies and actionable goals to accomplish over the next five to ten years.

### ***Comprehensive Master Plan Goals - Capital***

1. Improve and add indoor space to meet current and future needs for increased program and recreation opportunities.
2. Maintain and update existing assets to provide quality parks, facilities, and trails that are attractive, safe, accessible, and compliant with codes and standards.
3. Establish new parks to address park and open space acreage and distribution deficiencies.
4. Establish a community wide trail and bike network to improve connectivity, outdoor fitness, and equitable access.

### ***Comprehensive Master Plan Goals - Operational***

5. Expand recreation opportunities to align with community interests, trends, and demographics.
6. Strengthen community relations to further build support, trust, and awareness.
7. Conduct operations with fiscal responsibility to maintain quality parks, facilities, and services in a sustainable fashion.
8. Explore partnership opportunities to leverage available and interested community resources to achieve mutually beneficial goals.



# NORTHBROOK PARK DISTRICT

## Budget Overview

### Guidelines and Processes

#### Introduction

The narrative and objectives in this document align with the Park District’s mission to enhance the community by providing outstanding service, parks and facilities through environmental, social and financial stewardship. This detailed document explains the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing, scheduled for January 22, 2020. The District will announce the time and location of the hearing up to one month before and make copies of the ordinance available for public inspection at the Joe Doud Administration Building, 545 Academy Drive, Northbrook, Illinois. The Budget and Appropriation Ordinance is adopted before the end of the first quarter of each year and filed with the Cook County Clerk within 30 days of adoption.

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 chief fiscal officer is responsible for certifying the revenue estimate. The ordinance outlines any probable expenditure of grant or development impact fees.

State law prohibits further appropriation 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.

The Park District uses a detailed line item budget for accounting, expenditure control and financial reporting with a modified accrual basis of accounting. Revenues are recognized when they become available and measurable; expenditures generally are recognized when liabilities are incurred. The modified accrual basis is identical to the basis of accounting used in the audited fund financial statements. The Park District compares year-end estimates, the prior year’s budget and the proposed budget to ensure that baseline information used for comparison purposes is reasonable.

#### Budget Planning Process

Preparation of the current year CIP and operating budgets runs parallel to one another during the budget process. Planning for the District’s CIP began in the summer and resulted in a thoroughly researched list of project recommendations that was presented to the Board of Commissioners on December 2, 2019.

Detailed budgeting for program and operational budgets began in late August and early September, with several review meetings held with various levels of staff during October and November. The proposed operating budget is scheduled to be discussed with the Board of Commissioners on December 2, 2019. Preparation of Board meeting agendas are posted at least 48 hours in advance. Board meetings are open to the public and announced up to four weeks in advance.

The schedule for the public meetings pertaining to the discussion and approval of the 2020 budget is as follows:

Date	Meeting	Matter
December 2, 2019	Committee Meeting	Review 2020 Capital Improvement Plan & Operating Budget
January 13, 2020	Committee Meeting	Board discusses Budget & Appropriation Ordinance
January 22, 2020	Public Hearing	Board hears comments from the public
January 22, 2020	Regular Board Meeting	Board considers Budget & Appropriation Ordinance

# NORTHBROOK PARK DISTRICT

## Budget Overview

### Guidelines and Processes

#### **Accounting System and Budgetary Control**

Budgetary control is provided by verification and approval of appropriation amounts prior to expenditures and monthly review of all individual account expenditures compared with budgeted appropriations. Management receives monthly reports detailing actual expenditures versus the budget on a monthly, year-to-date and year-end estimated basis to monitor the budget performance. The Administration and Finance Committee, consisting of three Board members, reviews all expenditures and reviews and approves the District's financial policies. In addition, the Administration and Finance Committee and Board of Commissioners review quarterly financial performance, comparing expense levels to budgeted amounts and other benchmarks.

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, comprises funding for the Park District's Capital Improvement Program. Capital improvements are discretionary spending, while operating expenses are driven by programs required by the community.

A combination of user fees, retail sales, interest income and taxes provide funds for services. Property taxes are one of the major sources of revenue for general operations. The property tax levy for operations traditionally has increased each year at roughly the rate of inflation.

During the year, idle cash is held in insured or collateralized Certificates of Deposit, U.S. Government Securities, and the Illinois Park District Liquid Asset Fund. Some funds are invested in a savings deposit account which provides a competitive rate of return while ensuring daily liquidity for the District throughout the year.

#### **Financial Policies**

A series of financial policies and procedures outlines processes for financial planning, treatment of revenue streams and control of expenditures. Each year, the Park District is required to adopt an Annual Budget, which is prepared, reviewed and presented to the Park Board. Facilities and other fixed assets are inventoried and assessed regularly to protect major capital assets.

#### **Balanced Budget**

Park District policy requires the District to adopt a balanced operating budget. Under normal conditions, operating expenditures are less than real estate taxes (excluding debt service) and fees for services. Any surplus from operations (General and Recreation Funds) are used to fund capital improvement needs. A deficit total budget would result only from discretionary spending approved by the Board for capital improvements. Larger capital initiatives are presented to the community in the form of separate public input meetings and include information on project funding.

#### **Long-Range Planning**

The District completed updating its 10-year comprehensive master plan in 2017. The plan considered current and future needs for programs, parks, land assets, amenities and facilities based on data analysis, including trends, demographics, community preferences and feasibility. The plan provides staff with a set of objectives, strategies and action steps to address the current and future demands of the community.

#### **Asset Inventory**

The Park District regularly updates and maintains its records of personal and real property owned. Major capital assets, including recreation facilities, support 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. Master Plans for major park sites are conducted upon acquisition and as necessary to ensure space and amenities continue to meet the needs of

# NORTHBROOK PARK DISTRICT

## Budget Overview

### Guidelines and Processes

the residents.

#### **Diversity of Revenue**

The Park District is funded through real estate taxes and fees for services. The District has little or no control over the diversity of the tax base, except to participate in tax incentives from the Village or County to attract or retain business. Taxes are assessed twice per year – in the late winter and early fall. The Park District subscribes to a policy of varied fees for services.

#### **Fee for Services**

The Park District charges fees for recreation activities. 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. Fees for programs that do not cover all costs are reviewed regularly by staff.

#### **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 explores grant opportunities each year in order 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. Development impact fees are used to acquire property or upgrade nearby parks to provide service for new residents.

#### **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 normally funded with the issuance of debt and/or surplus from operations. The Park District reviews its existing obligation structure and future liability levels before making decisions to issue new debt.

#### **Fund Balance**

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. The Park District has a fund balance target equal to half a year's expenditure level for the General Fund. In addition, the policy specifies the maximum accumulation within the Debt Service Fund should not exceed the amount of the next principal and interest payment due.

#### **Expenditure Accountability**

The Park District regularly compares financial results to the budget. During each quarter of the fiscal year, Division revenue and expenses are reported and discussed with the Board. Program information, year-to-date revenues and expenses, and projected year-end results are provided by staff in advance, with explanations of variances and actions that are being taken or will be taken to bring the budget back into balance. Tracking of capital improvement project expenditures is also reported quarterly to the Board.

A detailed investment policy emphasizes safety of principal, authorized investments and collateralization of deposits. A Board policy that promotes inclusion of community businesses in purchasing opportunities is also in place.

# NORTHBROOK PARK DISTRICT

## Budget Overview

### Debt Position

#### Overview

Each year, the District invests its capital resources in projects that will help maintain and/or improve our existing infrastructure. The Board of Commissioners adheres to a policy that facility improvements will be provided from the real estate tax base, and program fees will support costs of operating the recreation activities. Therefore, costs associated with acquiring and improving long-term fixed assets are met with the issuance of debt and surplus from operations. The Park District reviews its existing obligation structure, current and projected surplus from operations, and future liability levels before making decisions to issue new debt. The Board reviews the statutory debt limit as part of any referendum considerations. Allocated real estate taxes received and debt retirements pass through the Debt Service Fund.

#### General Obligation Bond Indebtedness

The table below summarizes the total debt service requirements by year for the District.

Fiscal Year	Principal	Interest	Debt Service
2020	\$0.00	\$295,962.50	\$295,962.50
2021	0.00	295,962.50	295,962.50
2022	0.00	295,962.50	295,962.50
2023	0.00	295,962.50	295,962.50
2024	0.00	295,962.50	295,962.50
2025	0.00	295,962.50	295,962.50
2026	0.00	295,962.50	295,962.50
2027	0.00	295,962.50	295,962.50
2028	0.00	295,962.50	295,962.50
2029	820,000.00	295,962.50	1,115,962.50
2030	1,105,000.00	263,162.50	1,368,162.50
2031	1,145,000.00	218,962.50	1,363,962.50
2032	1,195,000.00	173,162.50	1,368,162.50
2033	1,245,000.00	125,362.50	1,370,362.50
2034	1,300,000.00	75,562.50	1,375,562.50
2035	725,000.00	23,562.50	748,562.50
<b>Total</b>	<b>7,535,000.00</b>	<b>3,839,400.00</b>	<b>11,374,400.00</b>

The District issued approximately \$9.4 million in General Obligation Limited Tax Park Bonds in 2019 and will issue an additional \$6 million in bonds in early 2020. The 2019 bonds are fixed rate and long-term. Debt amortization for the 2019 issue is slow with only 20% of the principal scheduled to be repaid within 10 years. The structure of the new \$6 million bond issue has not been finalized at the time this document was prepared. The District's General Obligation Limited Tax bonds are secured by the District's pledge of any legally available funds.

Four commonly used indices for debt measurement are charted below: percent of legal debt limit, outstanding bonded debt per capita, general obligation debt as a percent of the equalized assessed values, and general obligation debt as a percent of the Park District's unrestricted fund balances.

Fiscal Year	G.O. Debt	Debt Margin <sup>1</sup>	Debt Per Capita	% of Equalized Value	% of Fund Balance <sup>2</sup>
2015/16	\$ 7,675,000	\$ 105,973,416	\$ 231.38	0.35%	41%
2016/17	\$ 4,095,000	\$ 104,099,894	\$ 123.45	0.16%	38%
2017 (8 Months)	\$ 2,060,000	\$ 126,783,326	\$ 62.10	0.08%	13%
2018	\$ -	\$ 134,129,240	\$ -	0.00%	0%
2019	\$ 7,535,000	\$ 123,860,572	\$ 227.16	0.29%	45%

<sup>1</sup>See debt limit calculation in next section

<sup>2</sup>Refer to 2018 CAFR - Statistical Section

# NORTHBROOK PARK DISTRICT

## Budget Overview

### Debt Position

#### Debt Limit

The Park District's statutory debt limit is 5% 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. Outstanding General Obligation bonds at the end of fiscal 2019 totaled \$7.5 million and has been included in the debt margin calculation below.

	<u>Amount</u>	<u>Percent</u>
2018 Equalized Assessed Valuation (EAV):	<u>\$2,627,911,440</u>	
Debt Limit @ 5% of EAV:	131,395,572	100.0%
Outstanding Debt:	<u>7,535,000</u>	<u>5.7%</u>
Debt Margin:	\$123,860,572	94.3%

The District's financial position continues to remain healthy today as evidenced by its strong bond rating and the various debt measurements listed above.

# NORTHBROOK PARK DISTRICT

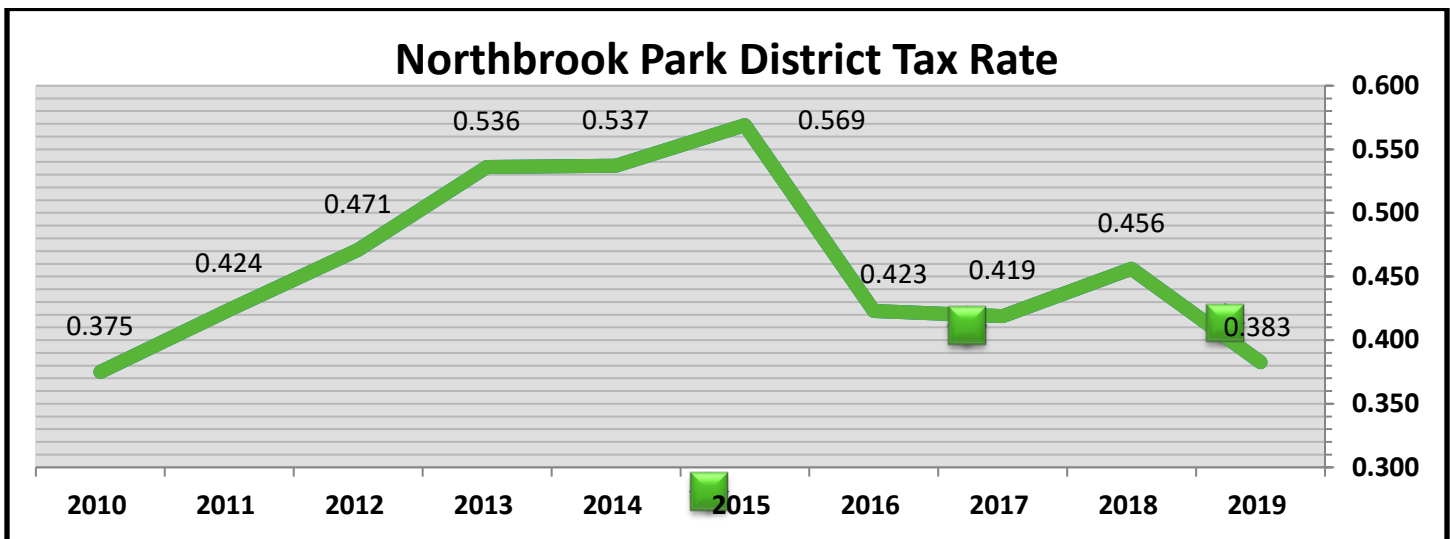
## Budget Overview

### Tax Levy & Rates

The chart in Appendix C provides a 10-year history of the District's equalized assessed valuation (EAV), tax levy and tax rates. Rate information for the 2019 tax year is estimated, as final tax rates are not yet available from the county. The District's property tax collection rate has averaged 98% over the past 10 years (source – December 31, 2018 CAFR).

The 2019 Tax Levy Ordinance, which details the property tax request by fund, was presented and approved by the Board of Commissioners on December 11, 2019. Levy amounts for each tax rate are extended against the equalized assessed valuation to determine the tax liability. The District is subject to two sets of tax limits: rate limits on the maximum rates that can be levied for a particular purpose and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) as published by the Illinois Department of Revenue, excluding new construction/annexation. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit. New construction is not subject to the limitations imposed by tax caps. It has been the practice of the District to increase its levy extension slightly above the CPI limits in order to capture any new valuation growth.

As the chart below reveals, rates have fluctuated rather dramatically over the 10-year period. The rate dropped in levy year 2016 reflecting the retirement of the District's referendum debt in November 2016. The debt retirement reduced the District's total levy by approximately \$1.6 million.



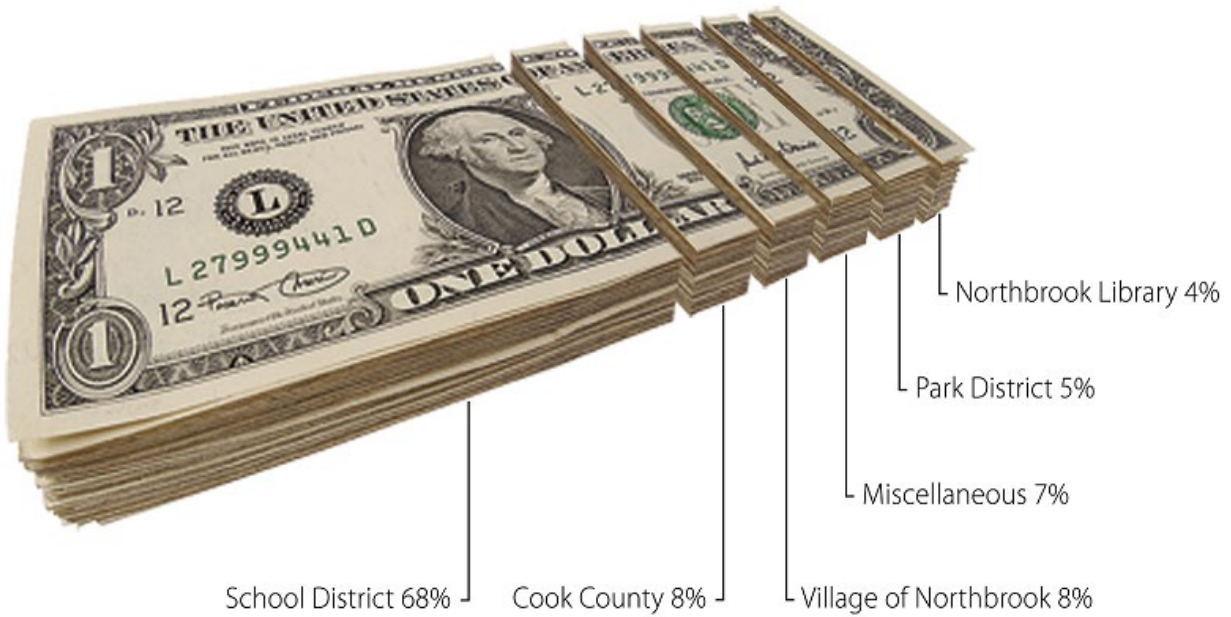
With the exception of the retirement of referendum debt in 2016, much of the reason for the movement in rates comes from the relationship between the rate of growth or contraction in property values and the annual change in the rate of inflation as measured by CPI. Because the District's annual aggregate tax extension is capped (excluding Special Recreation & Debt Service extension), if property values contract (or if the growth rate is less than CPI) and CPI is positive for the given tax year, the tax rate for the District likely will increase. The opposite scenario (higher growth rate than the change in CPI) will yield a decrease in tax rates as expected to be seen by the District for 2019.

Based on the estimated tax rate for the 2020 budget, the average homeowner will pay approximately \$764 in property taxes to the District (using the 2010 census estimated median home value of \$553,400). The District's tax rate represents approximately 5% of a resident's tax bill and could vary slightly depending on which school district he or she resides.

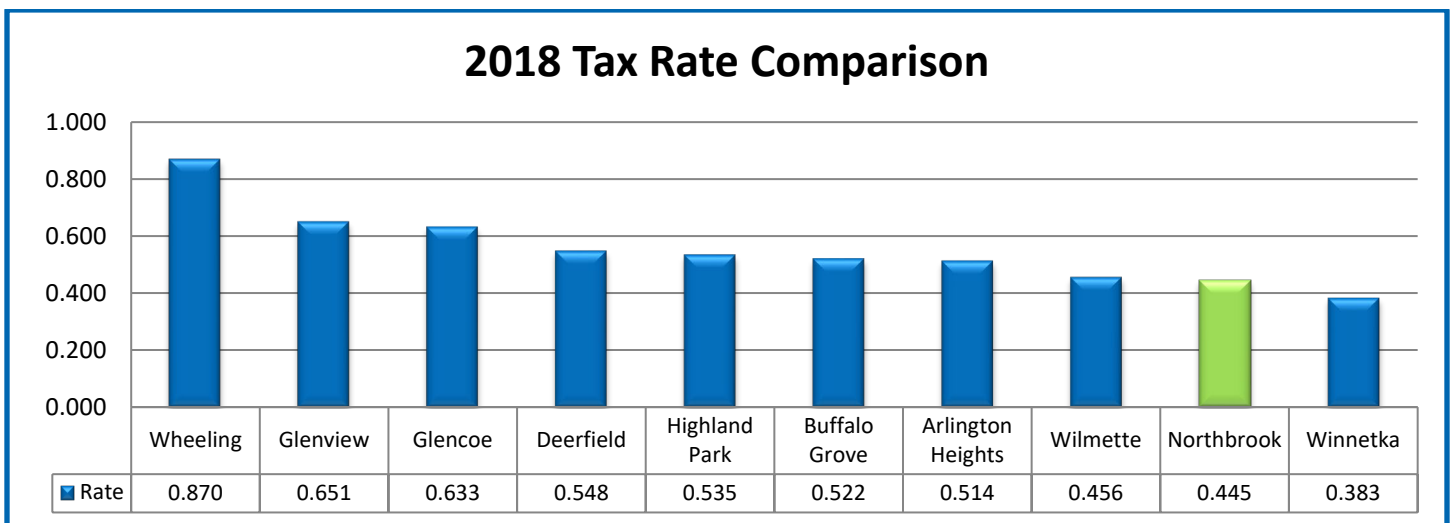
# NORTHBROOK PARK DISTRICT Budget Overview

## Tax Levy & Rates

The allocation by taxing body of the 2018 Northbrook tax bill is presented below.



How the District's rate compares to other park districts nearby is another useful measurement for residents. The chart below compares the District's final 2018 tax rate to a handful of surrounding park districts.



The chart above reveals rates ranging from as high as 0.870/\$100 assessed value at Wheeling Park District, to as low as 0.383/\$100 assessed value at Winnetka Park District.

# NORTHBROOK PARK DISTRICT

## 2020 Consolidated Budget

### Overview

The District's consolidated budget is presented in three different formats. The goal is to provide relevant information to the individual reader, since users of budget documents can reflect a broad spectrum of types and interests.

### Major/Non-Major Funds

The table below summarizes the 2020 budget based on the District's major and non-major funds. This report format is used to present the results in the District's audited financial statements or Comprehensive Annual Financial Report (CAFR). The funds identified as Major include the General, Recreation and Debt Service funds. In this presentation, the General Fund also includes the activity of the following individual funds: Museum, Paving and Lighting, Social Security, Illinois Municipal Retirement Fund (IMRF), Liability and the Audit fund. The District's only Non-Major fund is its Special Recreation Fund. It should be noted that the District's fund structure includes only governmental funds.

Revenue	Major			Non-Major	Total
	General	Recreation	Debt Service	Special Rec	
Taxes	\$ 6,767,798	\$ 2,600,000	\$ 2,212,442	\$ 1,125,000	\$ 12,705,240
Daily Fees	0	937,728	0	0	937,728
Program Fees	0	6,000,953	0	0	6,000,953
Memberships	0	282,340	0	0	282,340
Facility Rentals	0	880,456	0	0	880,456
Retail Sales	0	88,925	0	0	88,925
Investments	300,000	0	0	0	300,000
Other	256,327	187,219	0	0	443,546
<b>Total</b>	<b>7,324,125</b>	<b>10,977,621</b>	<b>2,212,442</b>	<b>1,125,000</b>	<b>21,639,188</b>
<b>Expenditures</b>					
Salaries & Wages	2,874,002	5,228,852	0	0	8,102,854
Benefits	1,724,136	870,872	0	0	2,595,008
Contractual	1,716,657	2,470,281	0	801,438	4,988,376
Repair & Maintenance	76,500	87,450	0	0	163,950
Supplies	429,461	1,115,288	0	0	1,544,749
Debt Service	0	0	2,195,963	0	2,195,963
Capital	21,992,820	0	0	778,000	22,770,820
Other	39,632	131,397	0	0	171,029
<b>Total</b>	<b>28,853,208</b>	<b>9,904,140</b>	<b>2,195,963</b>	<b>1,579,438</b>	<b>42,532,749</b>
Excess Revenues Over Expenditures	(21,529,083)	1,073,481	16,479	(454,438)	(20,893,561)
<b>Other Financing</b>					
Debt Issuance	6,000,000	0	0	0	6,000,000
Operating Transfer	1,073,481	(1,073,481)	0	0	0
<b>Total</b>	<b>7,073,481</b>	<b>(1,073,481)</b>	<b>0</b>	<b>0</b>	<b>6,000,000</b>
<b>Net Surplus (Deficit)</b>	<b>(14,455,602)</b>	<b>0</b>	<b>16,479</b>	<b>(454,438)</b>	<b>(14,893,561)</b>

# NORTHBROOK PARK DISTRICT

## 2020 Consolidated Budget

### Individual Funds

The consolidated budget also is presented for each individual fund. While the General Fund in the preceding table combined its results with other funds (i.e., Museum, Paving, Social Security, IMRF, Liability and Audit), the next table deconstructs those results and presents the 2020 budget for all individual funds, as well as its estimated beginning and ending fund balances.

*Note:* The 2020 budgeted surplus/(deficit) generated from the Recreation and Capital funds will be transferred to the General Fund at the close of the fiscal year. Unrestricted reserves (General/Recreation/Capital) are projected to decrease approximately \$14.0 million to \$11.4 million at the end of 2020 as highlighted below. The District issued \$9.4 million in bonds in early 2019 and will issue an additional \$6 million in bonds in early 2020. Bond proceeds will be used to primarily fund the construction of the new Activity Center, while funding for the golf renovation project will come from existing reserves. The District's unrestricted reserves is an important funding source for future capital improvements.

Funds	Fund Balance 1/1/2020	Revenue	Expenses	Surplus (Deficit)	Fund Balance 12/31/2020
General	\$ 25,396,611	\$ 6,140,125	\$ 5,329,861	\$ 810,264	\$ 26,206,875
Recreation	0	10,977,621	9,904,140	1,073,481	1,073,481
Capital	0	6,000,000	21,895,570	(15,895,570)	(15,895,570)
Museum	47,501	0	47,501	(47,501)	0
Special Recreation	462,817	1,125,000	1,579,438	(454,438)	8,379
Paving	142,433	160,000	187,250	(27,250)	115,183
Social Security	282,811	500,000	621,525	(121,525)	161,286
IMRF	554,741	400,000	437,298	(37,298)	517,443
Liability	790,127	100,000	307,603	(207,603)	582,524
Audit	6,912	24,000	26,600	(2,600)	4,312
Debt	(141,300)	2,212,442	2,195,963	16,479	(124,821)
<b>Total</b>	<b>27,542,653</b>	<b>27,639,188</b>	<b>42,532,749</b>	<b>(14,893,561)</b>	<b>12,649,092</b>

Please refer to Appendix E for additional financial information detailed by Fund.

### Divisional

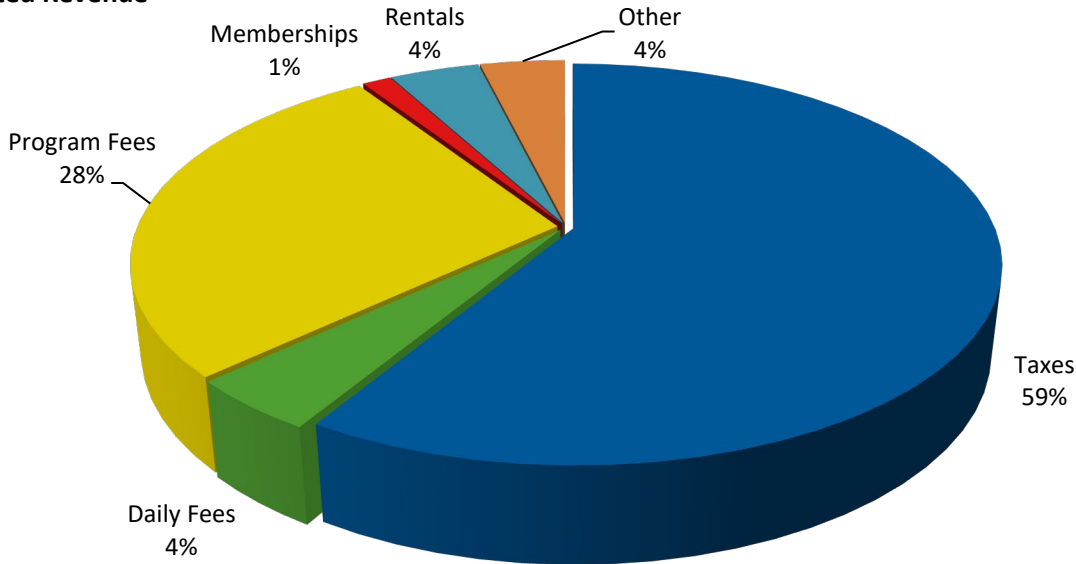
Finally, the consolidated budget also is presented by function or Division of the District. Detailed analyses of the individual Divisional budgets and prior year results are included in the next section of this document.

Division	Revenue	Expenses	Surplus (Deficit)
Admin & Finance	\$ 19,178,041	\$ 7,050,860	\$ 12,127,181
Parks & Properties	83,526	4,053,629	(3,970,103)
Golf Operations	500,948	9,409,531	(8,908,583)
Recreation	7,876,673	22,018,729	(14,142,056)
<b>Total</b>	<b>27,639,188</b>	<b>42,532,749</b>	<b>(14,893,561)</b>

Please refer to the Divisional Budget Analysis on pages 21-52 for additional information.

# NORTHBROOK PARK DISTRICT 2020 Consolidated Budget

## Consolidated Revenue



Revenue	2020 Budget	%	2019 Budget	%	2020 v 2019	2018 Final	2020 v 2018
Taxes	\$12,705,240	59%	\$11,899,848	53%	\$805,392	\$11,067,491	\$1,637,749
Daily Fees	937,728	4%	2,455,284	11%	(1,517,556)	2,264,002	(1,326,274)
Program Fees	6,000,953	28%	5,391,490	24%	609,463	5,141,489	859,464
Memberships	282,340	1%	305,140	1%	(22,800)	285,686	(3,346)
Rentals	880,456	4%	1,264,747	6%	(384,291)	1,255,079	(374,623)
Other	832,471	4%	988,793	4%	(156,322)	1,1124,164	(291,693)
<b>Total Revenue</b>	<b>21,639,188</b>	<b>100%</b>	<b>22,305,302</b>	<b>100%</b>	<b>(666,114)</b>	<b>21,137,911</b>	<b>501,277</b>

Note: For comparison purposes, \$6 million and \$10 million in bond proceeds included within the 2020 and 2019 budget are not reflected in above table.

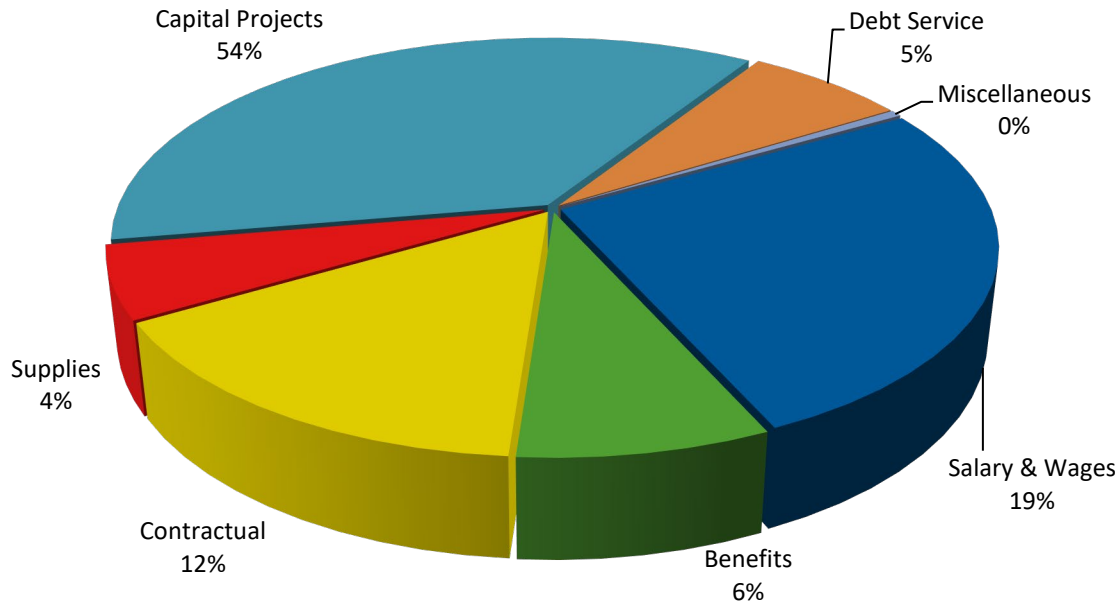
Despite the closing of the golf operation at Sportsman’s next year, total revenue is only expected to fall \$666,000 or 3.0% to \$21.6 million in 2020. Tax revenue including replacement taxes, is projected to rise \$805,000 or 6.8% compared to the 2019 budget primarily reflecting the increase to the Special Recreation tax levy. The increase in taxes will support the acquisition and design costs associated with the purchase of NSSRA’s new facility in Highland Park.

Daily fees are expected to decline \$1.5 million or 61.8% as Sportsman’s operation goes off-line in 2020 for course and clubhouse renovations. Although not a large number, it should be noted that daily admission fees will be increased at both pools in 2020 to help offset an increase in labor costs driven by the increase in minimum wage next year.

Next to taxes, program fees provide the second largest source of revenue to the District, representing 28% of the total 2020 revenue. Program fees are forecasted to climb 11.3% in 2020 primarily reflecting prices increases in various programs including Summer Camps and Adventure Campus. In addition to fee increases, the District is expanding its Adventure Campus program by offering an afternoon session at the Leisure Center. The increase in program fees is a direct result of the anticipated increases in the minimum wage.

# NORTHBROOK PARK DISTRICT 2020 Consolidated Budget

## Consolidated Expenditures



Expenses	2020 Budget	%	2019 Budget	%	2020 v 2019	2018 Final	2019 v 2018
Salaries	\$8,102,854	19%	\$7,791,787	26%	\$311,067	\$7,153,865	\$637,922
Benefits	2,595,008	6%	2,315,138	8%	279,870	2,307,997	7,141
Contractual	5,152,326	12%	4,532,822	15%	564,504	4,012,754	520,068
Supplies	1,544,749	4%	1,673,402	6%	(128,653)	1,545,009	128,393
Debt Service	2,195,963	5%	2,172,773	7%	23,190	3,642,793	(1,470,020)
Capital Projects	22,770,820	54%	10,775,450	37%	11,995,370	5,415,980	5,359,470
Miscellaneous	171,029	0%	149,825	1%	16,204	0	149,825
<b>Total Expenses</b>	<b>42,532,749</b>	<b>100%</b>	<b>29,411,197</b>	<b>100%</b>	<b>13,061,552</b>	<b>24,078,398</b>	<b>5,332,799</b>

The 2020 consolidated budget captures all budgeted expenditures of the District, including capital projects. The District allocated approximately \$22.8 million or 54% of total expenditures to fund capital projects in 2020. Two major projects include construction of the new Activity Center at Techny Prairie Park and Fields (\$12M), and clubhouse and golf course renovations at Sportsman’s (\$7.5M). For additional project detail, please refer to the District’s 2020 Capital Improvement Plan located in Appendix G.

Employee wages and benefits are projected to increase \$311,000 and \$280,000, respectively, compared to the 2019 budget primarily reflecting two new full-time positions in Human Resources and three new full-time positions at the new Activity Center. Despite these staffing additions, total head count for full-time staff will only increase 2 positions to 74, as the District did not fill specific vacated positions over the past few years in anticipation of the new facility.

Contractual expenses are projected to increase \$565,000 to \$5.1 million in 2020. The increase primarily reflects an increase in program costs needed to support the increase in Recreation revenue. In addition, marketing costs are higher reflecting consulting services for branding the new Activity Center and golf operations, as well as higher promotional costs needed for the opening of the new facility. Also, the District will be using consulting services to perform a Cost of Service analysis in early 2020. The results from this initiative will assist staff with pricing our programs and services in the future.

# NORTHBROOK PARK DISTRICT

## 2020 Consolidated Budget

Consolidated	A	B	C	D	E	F	A-C		A-B	
	2020 Budget	2019 Estimate	2019 Budget	2018 Final	8 Month May 1-Dec 31 2017 Final	12 Month 2016/17 Final	Budget Comparison	%	2020 Budget vs. 2019 Estimate	%
Property Tax	\$12,471,442	\$11,575,229	\$11,712,848	\$10,878,409	\$4,200,942	\$11,881,064	\$758,594	6.5%	\$896,213	7.7%
Replacement Tax	233,798	225,672	187,000	189,082	126,825	222,096	46,798	25.0%	8,126	3.6%
Investment Income	300,000	441,234	300,000	320,097	128,825	128,071	0	0.0%	(141,234)	-32.0%
Daily Fees	937,728	2,379,749	2,455,284	2,264,002	2,099,193	2,276,045	(1,517,556)	-61.8%	(1,442,021)	-60.6%
Program Fees	6,000,953	5,336,091	5,391,490	5,141,489	3,859,873	5,291,569	609,463	11.3%	664,862	12.5%
Membership Fees	282,340	255,323	305,140	285,686	236,571	260,007	(22,800)	-7.5%	27,017	10.6%
Rental Income	880,456	1,259,093	1,264,747	1,255,079	999,172	1,274,839	(384,291)	-30.4%	(378,637)	-30.1%
Retail Sales	88,925	331,459	309,415	324,307	258,739	260,339	(220,490)	-71.3%	(242,534)	-73.2%
Miscellaneous Income	443,546	488,282	379,378	479,760	406,038	993,986	64,168	16.9%	(44,736)	-9.2%
<b>Operating Revenue</b>	<b>21,639,188</b>	<b>22,292,132</b>	<b>22,305,302</b>	<b>21,137,912</b>	<b>12,316,178</b>	<b>22,588,016</b>	<b>(666,114)</b>	<b>-3.0%</b>	<b>(652,944)</b>	<b>-2.9%</b>
Salaries & Wages	8,102,854	7,265,390	7,791,787	6,993,958	5,178,797	7,153,865	311,067	4.0%	837,464	11.5%
Employee Benefits	2,595,008	2,152,339	2,315,138	2,212,530	1,508,607	2,307,998	279,870	12.1%	442,669	20.6%
Contractual Services	4,988,376	4,180,404	4,329,697	3,956,844	2,814,515	3,904,639	658,679	15.2%	807,972	19.3%
Repair & Maintenance	163,950	166,460	203,125	162,041	57,949	108,115	(39,175)	-19.3%	(2,510)	-1.5%
Supplies	1,544,749	1,507,635	1,673,402	1,574,832	1,239,453	1,545,009	(128,653)	-7.7%	37,114	2.5%
Miscellaneous	171,029	121,045	160,280	145,923	0	0	10,749	6.7%	49,984	41.3%
Transfers	0	0	(10,455)	0	0	0	10,455	-100.0%	0	0.0%
Debt Service	2,195,963	2,172,773	2,172,773	2,082,189	2,079,226	3,642,794	23,190	1.1%	23,190	1.1%
<b>Operating Expense</b>	<b>19,761,929</b>	<b>17,566,046</b>	<b>18,635,747</b>	<b>17,128,316</b>	<b>12,878,547</b>	<b>18,662,421</b>	<b>1,126,182</b>	<b>6.0%</b>	<b>2,195,883</b>	<b>12.5%</b>
<b>Operating Surplus/(Deficit)</b>	<b>1,877,259</b>	<b>4,726,086</b>	<b>3,669,555</b>	<b>4,009,596</b>	<b>(562,369)</b>	<b>3,925,595</b>	<b>(1,792,296)</b>	<b>-49%</b>	<b>(2,848,827)</b>	<b>-60.3%</b>
Bond Proceeds	6,000,000	9,991,493	10,000,000	0	0	0	(4,000,000)	-40.0%	(3,991,493)	-39.9%
Capital Projects	(22,770,820)	(5,788,268)	(10,775,450)	(2,641,502)	(2,675,865)	(5,415,979)	(11,995,370)	111.3%	(16,982,552)	293.4%
<b>Other</b>	<b>(16,770,820)</b>	<b>4,203,225</b>	<b>(775,450)</b>	<b>(2,641,502)</b>	<b>(2,675,865)</b>	<b>(5,415,979)</b>	<b>(15,995,370)</b>	<b>2062.7%</b>	<b>(20,974,045)</b>	<b>-499.0%</b>
<b>Net Surplus/(Deficit)</b>	<b>(14,893,561)</b>	<b>8,929,311</b>	<b>2,894,105</b>	<b>1,368,094</b>	<b>(3,238,234)</b>	<b>(1,490,384)</b>	<b>(17,787,666)</b>	<b>-614.6%</b>	<b>(23,822,872)</b>	<b>-266.8%</b>

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Administration and Finance

#### **Divisional Overview**

The Division of Administration and Finance establishes and maintains a system of strong financial controls, manages and maintains the District's technology infrastructure, administers human resources policies and procedures, and provides multifaceted marketing and communication material for the Northbrook Park District, while providing administrative and operational support to other Park District Divisions.

#### **General Responsibilities**

The Division of Administration and Finance is responsible for the management of the District's financial, human resources, information systems and marketing and communications activities. The Division's budget includes property tax receipts, grants, development impact fees and investment income. The Division's expenditures include administrative operating and support expenses, the capital repair and improvement program (excluding Golf Operations) and expenses associated with special revenue funds. Funding is derived from the General and Recreation Funds. In addition to the General Fund, the Division manages the performance of the special revenue funds, including: Recreation, Debt, Social Security, Employee Retirement (IMRF), Liability Insurance, Special Recreation, Paving and Lighting, Audit and Museum Funds.

#### **Accounting/Finance**

##### **Administration**

Administration develops, recommends and implements long-range financial plans. The Division acts as primary liaison with the elected Board of Commissioners in setting financial priorities. The Division 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.

##### **Insurance Program**

The District is a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool comprised of park and forest preserve districts and special recreation associations. PDRMA provides coverage for property, liability, employment practice liability, and workers compensation.

##### **Finance**

Finance is responsible for accounting processes, including financial reporting to both internal and external parties.

##### **Budget Preparation**

The Division manages the annual operating budget process and works in conjunction with the Parks and Properties Division in preparing the District's capital improvement plan. Staff tracks all capital projects from planning stage through project closeout.

##### **Audit Program**

Staff implements a program of periodic internal reviews, including petty cash and cash registers counts, payroll and inventory reviews, and preparation of preliminary audit schedules for the independent public accountant firm.

##### **Debt Management**

In conjunction with municipal advisors, staff assists the District with the sale of debt obligations and is responsible for meeting continuing disclosure requirements as defined by the Securities and Exchange Commission (SEC) Rule 15c2-12.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Administration and Finance

#### **Cash Management**

Staff implements effective control of receipts and disbursements, reviews and monitors debt management procedures, protects cash and assets through sound internal control, and invests surplus funds to earn a market rate of return and ensure the preservation of capital.

#### **Records Management**

The Division controls the District's records in compliance with the Local Government Records Act.

#### **Information Technology**

##### **Information Technology Systems**

The Division manages and maintains all voice, security and network infrastructure, as well as several end-user technologies. The Division coordinates all software and hardware purchases and implementation, as well as maintenance of a secure computer environment with reliable, usable data. The Division also performs in-house analytics and computer training on the District's computer applications.

#### **Human Resources**

##### **Employee Benefits Administration**

The Division implements and communicates benefit programs and policies, including health and life insurance, workers' compensation, retirement plans, employee assistance, employee recognition, unemployment insurance, and vacation and sick time.

##### **Salary Administration**

The Division evaluates total compensation for full-time exempt and non-exempt personnel; researches, develops and implements wage and salary modifications in policy; and researches and implements part-time wage schedules. Staff prepares bi-weekly payroll and all required government payroll reports and monitors documented time for compliance with the Fair Labor Standards Act and other satisfactory internal controls.

##### **Risk Management**

Risk Management coordinates the District loss reduction programs in coordination with the Park District Risk Management Agency (PDRMA). That includes employee on-the-job safety through education, training, physical assessment and accident prevention. Risk Management also coordinates the security systems of the District, including door locks, keyless entry, alarm systems and camera systems.

##### **Personnel Policies and Procedures Administration**

The Division is responsible for developing and communicating personnel policies and procedures to all Park District staff.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

Division of Administration and Finance

### Marketing and Communications

#### Marketing and Communications Division

The Marketing and Communications Division is responsible for development and execution of all District marketing, public relations, social media, graphic design, promotional strategies, media outreach, marketing campaigns, photography and videography. Staff conducts strategic analysis and develops interactive marketing opportunities for the District. The Department oversees the District website, internal and external communication plan, seasonal Recreation Guide publications, annual Stewardship Report, award portfolios, and program/event collateral. The Department also maintains the District's graphic standards including branding and logo identity.

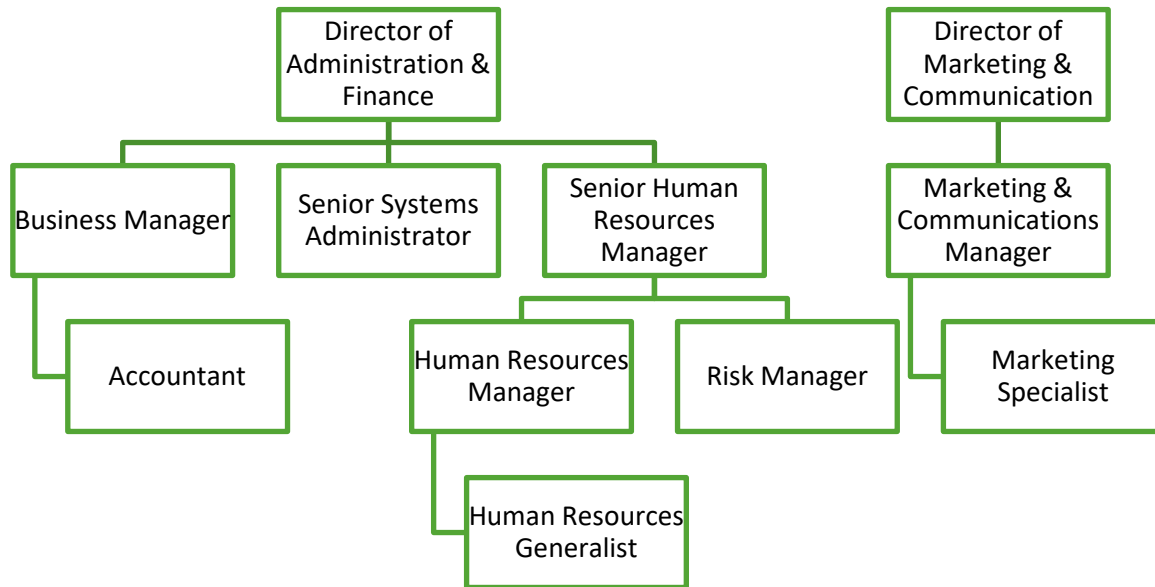


# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

Division of Administration and Finance

### Organizational Chart – Administration



# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Administration and Finance

Administration & Finance Division	A 2020 Budget	B 2019 Estimate	C 2019 Budget	D 2018 Final	E 8 Month May 1-Dec 31 2017 Final	F 12 Month 2016/17 Final	A-C Budget Comparison	A-B 2020 Budget vs. 2019 Estimate	%	%
Property Tax	\$12,471,442	\$11,575,229	\$11,712,848	\$10,878,409	\$4,200,942	\$11,881,064	\$758,594	6.5%	\$896,213	7.7%
Replacement Tax	233,798	225,672	187,000	189,082	126,825	222,096	46,798	25.0%	8,126	3.6%
Investment Income	300,000	441,234	300,000	320,097	128,825	128,071	0	0.0%	(141,234)	-32.0%
Daily Fees	0	0	0	0	0	0	0	0.0%	0	0.0%
Program Fees	0	0	0	0	0	0	0	0.0%	0	0.0%
Membership Fees	0	0	0	0	0	0	0	0.0%	0	0.0%
Rental Income	0	0	0	0	0	0	0	0.0%	0	0.0%
Retail Sales	0	0	0	0	0	0	0	0.0%	0	0.0%
Miscellaneous Income	172,801	223,373	103,652	248,138	137,110	740,000	69,149	66.7%	(50,572)	-22.6%
<b>Operating Revenue</b>	<b>13,178,041</b>	<b>12,465,508</b>	<b>12,303,500</b>	<b>11,635,726</b>	<b>4,593,702</b>	<b>12,971,231</b>	<b>874,541</b>	<b>7.1%</b>	<b>712,533</b>	<b>5.7%</b>
Salaries & Wages	1,364,875	1,114,989	1,188,031	1,064,789	790,555	1,169,589	176,844	14.9%	249,886	22.4%
Employee Benefits	559,628	402,355	398,541	359,569	892,977	1,261,836	161,087	40.4%	157,273	39.1%
Contractual Services	1,811,463	1,382,412	1,349,498	1,181,767	942,463	1,388,088	461,965	34.2%	429,051	31.0%
Repair & Maintenance	0	0	500	0	0	0	(500)	-100.0%	0	0.0%
Supplies	123,181	51,686	67,950	44,669	67,077	82,589	55,231	81.3%	71,495	138.3%
Miscellaneous	59,750	31,831	37,500	71,206	0	0	22,250	59.3%	27,919	87.7%
Transfers	0	0	0	0	(200,000)	(300,000)	0	0.0%	0	0.0%
Debt Service	2,195,963	2,172,773	2,172,773	2,082,189	2,079,226	3,642,794	23,190	1.1%	23,190	1.1%
<b>Operating Expense</b>	<b>6,114,860</b>	<b>5,156,046</b>	<b>5,214,793</b>	<b>4,804,189</b>	<b>4,572,298</b>	<b>7,244,896</b>	<b>900,067</b>	<b>17.3%</b>	<b>958,814</b>	<b>18.6%</b>
<b>Operating Surplus/(Deficit)</b>	<b>7,063,181</b>	<b>7,309,462</b>	<b>7,088,707</b>	<b>6,831,537</b>	<b>21,404</b>	<b>5,726,335</b>	<b>(25,526)</b>	<b>0%</b>	<b>(246,281)</b>	<b>-3.4%</b>
Bond Proceeds	6,000,000	9,991,493	10,000,000	0	0	0	(4,000,000)	-40.0%	(3,991,493)	-39.9%
Capital Projects	(936,000)	(150,000)	(510,000)	(194,096)	(2,282,425)	(5,068,695)	(426,000)	83.5%	(786,000)	524.0%
<b>Other</b>	<b>5,064,000</b>	<b>9,841,493</b>	<b>9,490,000</b>	<b>(194,096)</b>	<b>(2,282,425)</b>	<b>(5,068,695)</b>	<b>(4,426,000)</b>	<b>-46.6%</b>	<b>(4,777,493)</b>	<b>-48.5%</b>
<b>Net Surplus/(Deficit)</b>	<b>12,127,181</b>	<b>17,150,955</b>	<b>16,578,707</b>	<b>6,637,441</b>	<b>(2,261,021)</b>	<b>657,640</b>	<b>(4,451,526)</b>	<b>-26.9%</b>	<b>(5,023,774)</b>	<b>-29.3%</b>

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Administration and Finance

#### Budget Highlights

##### Revenue

Total revenue is budgeted to increase \$875,000 compared to the 2019 budget. **Property taxes** are expected to climb \$759,000 primarily reflecting the inflationary factor as well as an increase in the Special Recreation levy. Proceeds from the increase in the Special Recreation levy will be used to fund ADA components of the new Activity Center at Techny Prairie Park and Fields. In addition, **replacement taxes** are expected to increase \$47,000 to \$234,000 based on estimates provided by the Illinois Department of Revenue.

**Investment income** is expected to decline \$141,000 to \$300,000 in 2020 compared to the 2019 year-end estimate reflecting a drop in interest rates and the anticipated draw down on reserves to partially fund the golf renovation project.

Finally, **miscellaneous revenue** is forecasted to increase \$69,000 to \$173,000 compared to the 2019 budget, reflecting an increase in sponsorship and advertising revenue. Miscellaneous revenue primarily includes cell tower income (\$66,000), employee health contributions (\$47,000), sponsorship and advertising revenue (\$57,500).

##### Salary and Wages

Two positions will be added to the Human Resources team: Senior HR Manager and Risk Manager. Management hopes to have both positions filled at or as close as possible to the beginning of the year. The District has had a full-time Risk Manager position as recently as 2016, and recently tried unsuccessfully to structure the position as part-time. The new position will reside within HR and will focus on developing a comprehensive risk management program across all Divisions.

Employee wages are expected to increase 14.9% or \$177,000 compared to the 2019 budget, primarily reflecting the addition of two full-time positions mentioned above. The 2020 budget includes a 3.0% merit increase for all full-time positions.

##### Employee Benefits

Benefits are expected to increase \$161,000 or 40.4% to \$560,000 compared to the 2019 budget. The increase in benefit costs are tied directly to the two new positions.

Prior to the 2018 budget, the Division recognized all employer costs for social security and pension benefits. However, in an effort to effectively analyze the cost of services we provide to patrons, the costs are now charged directly to the individual Divisions. In addition, prior to 2017, benefits also included \$120,000 in fees to cover costs associated with the employer mandate of the Affordable Care Act (ACA). Despite the 2017 repeal of the individual mandate, the employer mandate is still intact, leaving employer coverage requirements, fees, and obligations to track and report all employee hours to the IRS, along with other administrative requirements. To date the District has not incurred any charges and will continue to monitor this situation. The 2020 budget does not include any expenses associated with the employer mandate.

Benefits within the Administration and Finance Division include employee healthcare, unemployment claims, the employer share of Divisional social security and pension benefits. The employer rate for IMRF costs will increase on January 1, 2020 to 7.26% compared to 6.18% in the 2019 calendar year. Employer pension costs are derived from many factors, including employee salaries, length of service, and investment returns on plan assets.

Healthcare costs are budgeted based on employee coverage elections for benefit-eligible positions at the time of open enrollment. Healthcare premiums for non-union employees increased approximately 4% for PPO and HMO plans compared to 2019.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Administration and Finance

#### **Contractual Services**

Contractual Services are expected to increase \$462,000 or 34.2% to \$1.8 million compared to the 2019 budget. The increase primarily reflects our portion of the acquisition and design costs for the new NSSRA building purchased in 2019. The District's member contribution rose \$376,000 to \$736,000 in 2020.

In addition, the District will be undertaking its Cost of Service Analysis in early 2020. This initiative has risen in importance, given the financial impact that the increases to the minimum wage will have on our operations. The study will also assist staff with pricing programs and services and identifying acceptable subsidy levels for the different categories of programs and services that we offer. The budget for this initiative totals \$50,000 and will begin in early 2020.

The District is currently in the process of evaluating its HR and payroll processes with the assistance of an outside consultant. Many of the current HR functions are decentralized, including hiring and recruiting. Over time this has caused a tremendous administrative burden on hiring supervisors and managers. Over the past few months administrative staff and key managers across all divisions have been involved in evaluating HR/Payroll solutions that would alleviate a lot of the administrative tasks that exist today. The 2020 budget includes a \$50,000 allocation to secure a new HRIS solution. Due to staffing limitations, implementation of a new system would not start before the beginning of the year, and thus would not expect to go live until the 2<sup>nd</sup> or 3<sup>rd</sup> quarter.

Other relevant costs include sponsorship consultation (\$30,000), branding consultation for New Places to Play initiative including Activity Center and Golf Course (\$102,000), and brochure printing costs (\$64,000). Brochure costs have recently increased due to tariffs on paper. Costs per brochure are up roughly \$3,000 per guide.

Computer and Data services total \$169,000 and include annual maintenance, licensing, and subscription services to manage the District's infrastructure and applications. Software or other costs specific to an individual Division have been allocated to the Division. The overall budget for Technology has decreased 10.8% or \$42,000 compared to 2019 as the new IT Manager has eliminated services no longer needed by the District as well as reduced costs by renegotiating the network monitoring service contract.

#### **Supplies**

Supply costs increased \$55,000 to \$123,000 in 2020. The increase reflects \$47,500 allocated from the Museum Fund to be used to showcase historical awards & memorabilia at the new Activity Center and/or new clubhouse.

#### **Miscellaneous**

This category includes Divisional training and expenses associated with the employee appreciation and customer service teams. Training costs total \$42,250 for the Division and include attendance at NRPA, Athletic Business, IPRA, and the PGA conference.

#### **Transfers**

Prior to the 2018 budget, the Golf Division received an overhead allocation each year. This allocation covered the employer share of social security, pension benefits, property and liability insurance, and other administrative functions (i.e., accounting, payroll, technology, human resources, marketing). Beginning in 2018, all direct costs are charged directly to the Golf Division.

#### **Debt**

Debt expenses reflect the annual principal and interest obligations associated with the District's 2019 debt issue. Principal and interest payments in 2020 total \$1.9 million and \$295,963, respectively.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

Division of Administration and Finance

### Bond Proceeds

The District intends to issue \$6 million in General Obligation Limited Park Bonds in early 2020. The District also issued \$9.4 million in bonds in 2019. The proceeds from both issues are being used to fund the construction of the new Activity Center at Techny Prairie Park and Fields. The new building is scheduled to open in late 2020.

### Capital Projects

Capital projects within the Administration and Finance budget reflect technology projects as identified within the CIP. The CIP will be reviewed by the Park Board at the Committee of the Whole Meeting in December.



# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Parks and Properties

#### **Divisional Overview**

The mission of the Parks and Properties Division is to provide safe, well-maintained recreation areas to meet the needs of Northbrook Park District residents and to provide support to the other District Divisions.

#### **Responsibility**

Areas of responsibility include repair and maintenance of park areas, facilities and buildings; planning and capital projects.

The Division of Parks and Properties is funded from the General Fund and manages the following Departments:

#### **Grounds Maintenance**

General maintenance and upkeep of all District grounds, including turf, trees, shrubs and landscape areas, as well as turf maintenance of various elementary and junior high school sites and various Village properties. Maintenance includes athletic field preparation; renovation and repairs of baseball, softball, soccer and football fields; and the maintenance at the Velodrome and skate park.

Beginning in late 2019, golf maintenance was folded under the responsibility of the Parks Division with the restructuring of the Ground Maintenance position. This position reports to the Director of Parks and Properties, and is allocated 50/50 to the Parks and Golf Division budgets.

#### **Facility Maintenance**

Facility Maintenance repairs and monitors operations of buildings and facilities in the areas of electrical, heating, air conditioning, plumbing and minor building improvements. The Department is responsible for construction and replacement of park regulatory and control signage throughout District areas and facilities; playground and hardcourt maintenance and custodial responsibilities at outlying facilities.

#### **Mechanical Maintenance**

Mechanical Maintenance includes major and minor repairs and the selection and replacement of District vehicles, equipment, and other mechanical inventory.

#### **Planning and Project Management**

Planning and project management technical and managerial work involves master design/planning, property annexation, capital project oversight, and working in conjunction with the Finance Division in developing and managing the District's 10-year CIP.

#### **Specialty Maintenance**

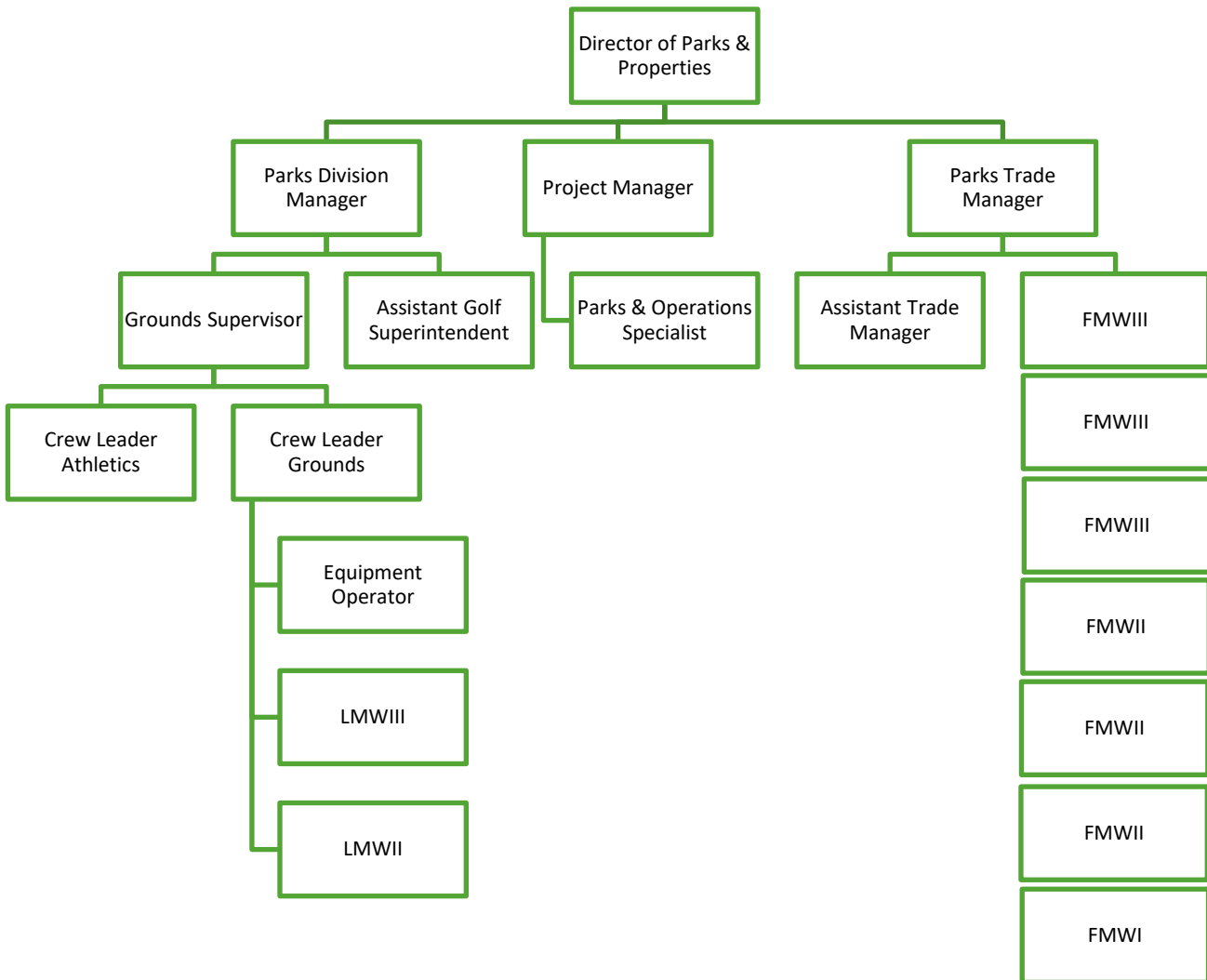
Specialty maintenance includes exotic pest/vegetation control, prairie maintenance, snow removal, outdoor ice rinks and special event support.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

Division of Parks and Properties

### Organization Chart – Parks



# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Parks and Properties

	A	B	C	D	E	F	A-C		A-B	
Parks & Properties Division	2020 Budget	2019 Estimate	2019 Budget	2018 Final	8 Month May 1-Dec 31 2017 Final	12 Month 2016/17 Final	Budget Comparison	%	2020 Budget vs. 2019 Estimate	%
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Replacement Tax	0	0	0	0	0	0	0	0.0%	0	0.0%
Investment Income	0	0	0	0	0	0	0	0.0%	0	0.0%
Daily Fees	0	0	0	0	0	0	0	0.0%	0	0.0%
Program Fees	0	0	0	0	0	0	0	0.0%	0	0.0%
Membership Fees	0	0	0	0	0	0	0	0.0%	0	0.0%
Rental Income	0	0	0	0	0	0	0	0.0%	0	0.0%
Retail Sales	0	0	0	0	0	0	0	0.0%	0	0.0%
Miscellaneous Income	83,526	79,341	85,190	81,631	72,676	89,571	(1,664)	-2.0%	4,185	5.3%
<b>Operating Revenue</b>	<b>83,526</b>	<b>79,341</b>	<b>85,190</b>	<b>81,631</b>	<b>72,676</b>	<b>89,571</b>	<b>(1,664)</b>	<b>-2.0%</b>	<b>4,185</b>	<b>5.3%</b>
Salaries & Wages	1,509,127	1,408,069	1,442,545	1,305,542	898,722	1,164,222	66,582	4.6%	101,058	7.2%
Employee Benefits	546,682	465,975	518,754	503,682	163,818	268,412	27,928	5.4%	80,707	17.3%
Contractual Services	512,588	395,729	500,242	467,171	397,598	442,602	12,346	2.5%	116,859	29.5%
Repair & Maintenance	76,500	75,625	82,500	63,039	18,359	35,335	(6,000)	-7.3%	875	1.2%
Supplies	306,280	265,442	297,715	267,447	228,559	322,518	8,565	2.9%	40,838	15.4%
Miscellaneous	14,704	10,245	13,275	9,571	0	0	1,429	10.8%	4,459	43.5%
Transfers	(34,822)	(31,666)	(36,496)	(35,534)	(31,370)	(41,832)	1,674	-4.6%	(3,156)	10.0%
Debt Service	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>Operating Expense</b>	<b>2,931,059</b>	<b>2,589,419</b>	<b>2,818,535</b>	<b>2,580,918</b>	<b>1,675,686</b>	<b>2,191,257</b>	<b>112,524</b>	<b>4.0%</b>	<b>341,640</b>	<b>13.2%</b>
<b>Operating Surplus/(Deficit)</b>	<b>(2,847,533)</b>	<b>(2,510,078)</b>	<b>(2,733,345)</b>	<b>(2,499,287)</b>	<b>(1,603,010)</b>	<b>(2,101,686)</b>	<b>(114,188)</b>	<b>4%</b>	<b>(337,455)</b>	<b>13.4%</b>
Bond Proceeds	0	0	0	0	0	0	0	0.0%	0	0.0%
Capital Projects	(1,122,570)	(466,879)	(625,700)	(406,778)	0	0	(496,870)	79.4%	(655,691)	140.4%
<b>Other</b>	<b>(1,122,570)</b>	<b>(466,879)</b>	<b>(625,700)</b>	<b>(406,778)</b>	<b>0</b>	<b>0</b>	<b>(496,870)</b>	<b>79.4%</b>	<b>(655,691)</b>	<b>140.4%</b>
<b>Net Surplus/(Deficit)</b>	<b>(3,970,103)</b>	<b>(2,976,957)</b>	<b>(3,359,045)</b>	<b>(2,906,065)</b>	<b>(1,603,010)</b>	<b>(2,101,686)</b>	<b>(611,058)</b>	<b>18.2%</b>	<b>(993,146)</b>	<b>33.4%</b>

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Parks and Properties

#### **Budget Highlights**

##### **Revenue**

Revenue within the Division primarily reflects reimbursement from District athletic affiliate groups for additional field preparation (labor/material) costs throughout the year.

##### **Salary and Wages**

Employee wages are budgeted to increase 4.6% or \$67,000 to \$1.5 million compared to the 2019 budget, and up \$101,000 compared to 2019 year-end estimates. The increase primarily reflects a 3.0% merit increase for all full-time positions. For the first time in several years the Division was able to fill all seasonal maintenance positions; hiring and retaining seasonal workers has been a tremendous challenge. In 2019 the hourly rate was increased from \$12/hour to \$14/hour and the Division was successful in filling all positions. Management will continue to work with Human Resources to ensure hiring wages remain competitive.

##### **Employee Benefits**

Benefits include healthcare premiums for all benefit-eligible positions, unemployment claims, social security and pension expense for the Division. Relative to healthcare, the 2020 budget reflects employee coverage elections at the time of open enrollment.

Benefits are budgeted to increase 5.4% or \$28,000 to \$547,000. Of this increase, healthcare costs are expected to increase \$12,000. Non-union health premiums will increase approximately 4%, while union premiums are expected to increase 5%. In addition, pension costs are up \$11,000 compared to the 2019 budget reflecting an increase in the employer rate from 6.18% in 2019 to 7.26% in 2020. Eligible employees contribute 4.5% of their earnings toward pension benefits. However, the employers share will vary from year-to-year depending on many factors including annual investment returns, member demographics and actuarial assumptions.

##### **Contractual Services**

Contractual services are up 2.5% or \$12,000 to \$513,000 compared to the 2019 budget, and up 29.5% or \$117,000 compared to the 2019 year-end estimates. The increase in cost relative to the prior year budget reflects the addition of grant writing services in 2020. The District will be applying for grants (OSLAD and PARC) next year to partially offset project costs at Oaklane Park and Wood Oaks Green Park. Grant writing services are budgeted to total \$24,500. The District was able to use in-house labor in 2020 for services previously contracted because they were fully staffed.

The largest contracted expense for the Division is mowing as the District contracts the maintenance of most park land. The 2020 budget reflects contracted mowing costs of \$234,000 up from \$207,000 in 2019. The District maintains multiple mowing contracts and expects these costs to continue to rise. The District maintains the grounds at the Joe Doud Administration Building, Northbrook Sports Center/West Park, and Leisure Center/Indian Ridge Park. Contracting the majority of mowing services has reduced both equipment and personnel needs of the Division.

##### **Repairs & Maintenance**

Costs are down \$6,000 to \$76,500 compared to the 2019 budget. The budget is used to address minor building and equipment repairs throughout the District, as well as planned maintenance. In 2019, the Velodrome track was repaired and sealed. The 2020 budget reflects software upgrades needed for the building automation system at the Joe Doud Administration building.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Parks and Properties

#### Supplies

Supply costs are up 2.9% or \$9,000 to \$306,000 compared to the 2019 budget. Prior to 2020 renovations of skinned infields were projects that were budgeted for in the capital improvement plan. These costs are now being absorbed in operations. The District typically will renovate 2-3 infields each year by restoring the proper crown, compaction and drainage. Athletic field supplies were increased \$15,000 in 2020.

#### Miscellaneous

This category includes Divisional training for all staff members. The 2020 budget total is \$15,000 and is aligned with employee growth and development initiatives. Training within the Division is job-specific, and includes welding, electrical, plumbing and landscape maintenance.

#### Transfers

Departmental transfers reflect field prep costs and other park maintenance services that are charged to the Recreation Division.

#### Capital Projects

Capital Projects total \$1.1 million in 2020. Please refer to Appendix A for a listing of all projects or Appendix G for detailed project information.



# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Golf Operations

#### **Divisional Overview**

To provide a quality recreational golf experience, maintain high-quality facilities for golf services and golf-related programs, promote the game and benefits of golf to residents and other guests, and provide excellent service to guests at every point of contact.

#### **Responsibility**

The Division covers Sportsman's Country Club's Classic 18 and East 9 Courses, Practice Range, miniature golf, Pro Shop and merchandise sales, Anetsberger Golf Course, and food service operations.

The Division of Golf Operations is funded primarily through user fees. The Division manages the following:

#### **Golf Administration**

Administration provides leadership and support to the operation, maintenance and improvements of the three golf courses, plus the Practice Range, Northbrook Golf Academy, miniature golf course, and food service at Sportsman's Country Club.

#### **Golf Operations & Golf Shop**

The Golf Shop provides customer service through tee time reservations, daily fee collections, golf event reservations, Discount Card and Preferred Player Plan registrations, and pace of play control on the golf courses. The shop sells golf accessories and apparel. In the winter months, Sportsman's Country Club transforms the dining room into an indoor instruction studio.

#### **Practice Facility and Northbrook Golf Academy**

Sportsman's Country Club provides quality practice facilities, outstanding PGA instruction (group and private), and a family-oriented golf experience.

#### **Anetsberger Golf Course**

The Anetsberger Golf Course offers an outstanding short course for juniors, beginners and players of all ages. The facility also offers an excellent short game practice area with an 8,000-square-foot putting green, an acre of turf for pitching and chipping, and two sand bunkers. This operation is integrated with the operations at Sportsman's Country Club, allowing players to advance their golf experience through varying levels of golf facilities.

#### **Food Service**

The Division manages food service to provide quality food and beverage service for patrons at Sportsman's Country Club. The District utilizes outside contractors to coordinate food and vending services.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

Division of Golf Operations

### Organization Chart - Golf



# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Golf Operations

Golf Division	A	B	C	D	E	F	A-C		A-B	
	2020 Budget	2019 Estimate	2019 Budget	2018 Final	8 Month May 1-Dec 31 2017 Final	12 Month 2016/17 Final	Budget Comparison	%	2020 Budget vs. 2019 Estimate	%
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Replacement Tax	0	0	0	0	0	0	0	0.0%	0	0.0%
Investment Income	0	0	0	0	0	0	0	0.0%	0	0.0%
Daily Fees	91,635	1,581,737	1,670,384	1,529,753	1,572,800	1,618,845	(1,578,749)	-94.5%	(1,490,102)	-94.2%
Program Fees	302,500	372,103	377,700	427,614	375,183	435,094	(75,200)	-19.9%	(69,603)	-18.7%
Membership Fees	24,985	37,960	55,370	42,620	15,132	50,106	(30,385)	-54.9%	(12,975)	-34.2%
Rental Income	8,300	364,725	400,136	395,438	354,888	344,860	(391,836)	-97.9%	(356,425)	-97.7%
Retail Sales	48,100	271,729	255,230	269,096	255,864	254,051	(207,130)	-81.2%	(223,629)	-82.3%
Miscellaneous Income	25,428	44,119	48,884	40,878	57,129	22,268	(23,456)	-48.0%	(18,691)	-42.4%
<b>Operating Revenue</b>	<b>500,948</b>	<b>2,672,373</b>	<b>2,807,704</b>	<b>2,705,399</b>	<b>2,630,996</b>	<b>2,725,224</b>	<b>(2,306,756)</b>	<b>-82.2%</b>	<b>(2,171,425)</b>	<b>-81.3%</b>
Salaries & Wages	915,208	1,223,486	1,263,377	1,209,823	973,562	1,230,323	(348,169)	-27.6%	(308,278)	-25.2%
Employee Benefits	359,310	394,619	431,159	429,533	139,308	262,366	(71,849)	-16.7%	(35,309)	-8.9%
Contractual Services	266,853	396,961	449,291	450,414	315,657	344,207	(182,438)	-40.6%	(130,108)	-32.8%
Repair & Maintenance	24,250	34,000	50,250	56,756	12,587	18,767	(26,000)	-51.7%	(9,750)	-28.7%
Supplies	299,360	525,529	579,358	597,859	525,905	633,446	(279,998)	-48.3%	(226,169)	-43.0%
Miscellaneous	8,300	19,861	20,900	11,223	0	0	(12,600)	-60.3%	(11,561)	-58.2%
Transfers	0	0	0	0	200,000	300,000	0	0.0%	0	0.0%
Debt Service	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>Operating Expense</b>	<b>1,873,281</b>	<b>2,594,456</b>	<b>2,794,335</b>	<b>2,755,608</b>	<b>2,167,019</b>	<b>2,789,109</b>	<b>(921,054)</b>	<b>-33.0%</b>	<b>(721,175)</b>	<b>-27.8%</b>
<b>Operating Surplus/(Deficit)</b>	<b>(1,372,333)</b>	<b>77,917</b>	<b>13,369</b>	<b>(50,209)</b>	<b>463,977</b>	<b>(63,885)</b>	<b>(1,385,702)</b>	<b>-10365%</b>	<b>(1,450,250)</b>	<b>-1861.3%</b>
Bond Proceeds	0	0	0	0	0	0	0	0.0%	0	0.0%
Capital Projects	(7,536,250)	(458,393)	(1,313,750)	(789,546)	(393,440)	(347,284)	(6,222,500)	473.6%	(7,077,857)	1544.1%
<b>Other</b>	<b>(7,536,250)</b>	<b>(458,393)</b>	<b>(1,313,750)</b>	<b>(789,546)</b>	<b>(393,440)</b>	<b>(347,284)</b>	<b>(6,222,500)</b>	<b>473.6%</b>	<b>(7,077,857)</b>	<b>1544.1%</b>
<b>Net Surplus/(Deficit)</b>	<b>(8,908,583)</b>	<b>(380,476)</b>	<b>(1,300,381)</b>	<b>(839,755)</b>	<b>70,537</b>	<b>(411,169)</b>	<b>(7,608,202)</b>	<b>585.1%</b>	<b>(8,528,107)</b>	<b>2241.4%</b>

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Golf Operations

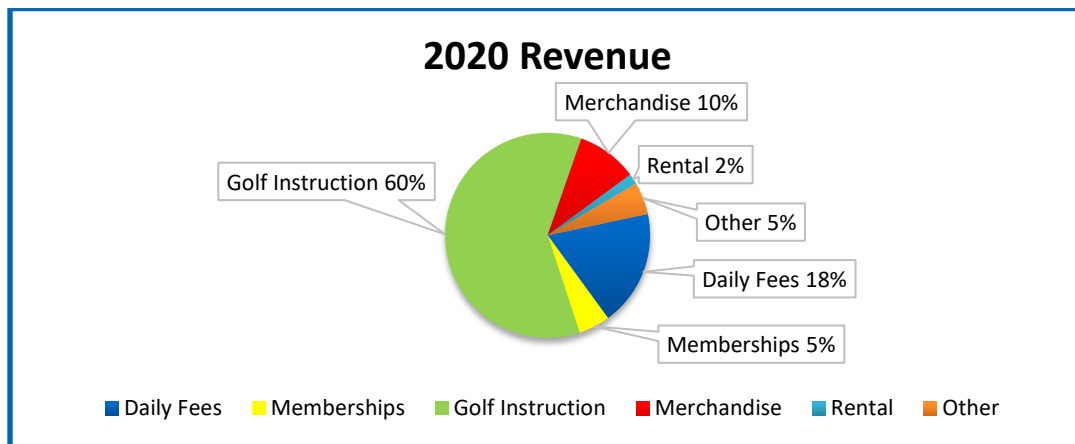
#### Budget Highlights

##### Overview

Sportsman’s Country Club (SCC) will be closed in 2020 as the District undertakes a \$12.5 million renovation. The operation is expected to reopen in mid-2021. Renovations include construction of a new clubhouse along with course and practice facility renovations. The District’s 9-hole par-3 golf course (Anetsberger) will be open during the Sportsman’s renovation project.

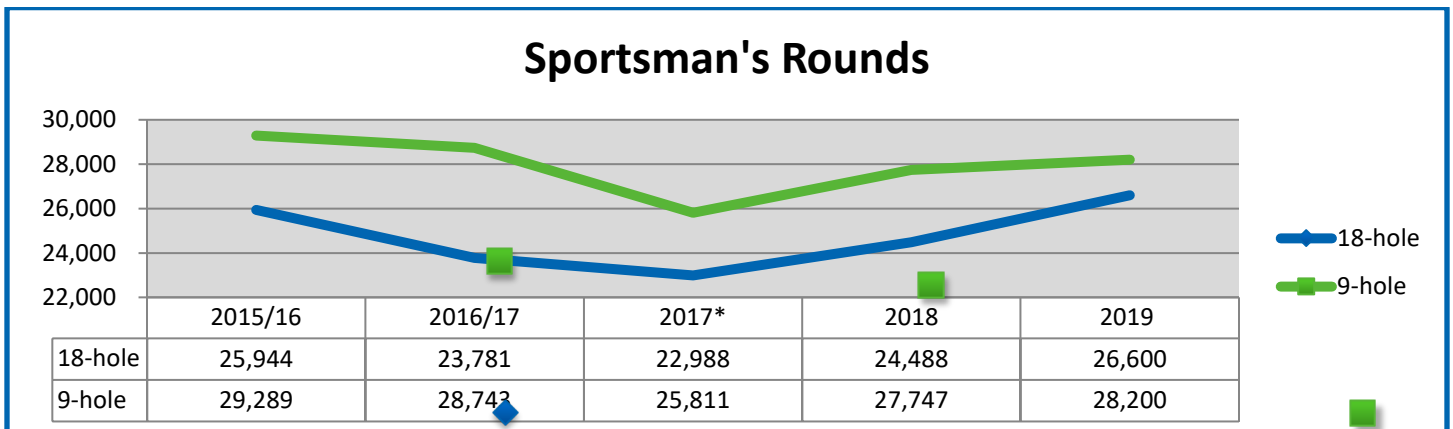
##### Revenue

Total revenue is budgeted to drop 82.2% to \$501,000 reflecting the closing of SCC during 2020. Revenue in 2020 will be comprised of daily fees and seasonal passes sold at Anets, golf instruction, and limited merchandise sales as shown in the chart below.



**Daily fees** include green fees and practice range visits. Daily fees are expected to drop \$1.6 million to \$92,000 in 2020 as Sportsman’s 27 holes will go off-line during renovations.

Green fees by far generate the largest revenue stream for the operation. In fact, Sportsman's green fees alone represent 57% of the total projected 2019 revenue. Revenue is driven by the number of rounds played each season. The chart below provides a 5-year history of paid rounds at SCC.



\*The 2017 fiscal period included only 8 months (May 1-Dec 31)

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Golf Operations

The 2020 revenue budget reflects 10,725 in paid rounds at Anets.

Golf instruction and league revenue is recognized within **program fees**. Over the past several years, golf management has focused on developing youth instruction programs with the long-range goal of cultivating future demand. The teaching programs offer a variety of instructional options including summer camps, clinics, travel leagues and individual lessons targeted at youth ages 3-14. Management has been working on securing alternate locations at neighboring districts for instruction. Because of some uncertainty, program fees and registrations are forecasted to drop \$75,000 or 19.9% in 2020.

Although the SCC golf leagues have been eliminated while the operation is closed, some golfers have expressed an interest in having league play at Anets. Management is currently investigating the feasibility of providing this option. League revenue generated \$75,000 and \$43,000 in 2018 and 2019, respectively. Originally the golf renovation project was scheduled to break ground in July 2019. League participants were notified at the time. When it was later identified the project would not begin until after the 2019 season had been completed, discounts were given to league participants if they stayed at SCC. In addition, some league participants had already made alternate arrangements for the 2019 season, which resulted in a drop in league revenue in 2019.

**Memberships** can be purchased for play at Anets. The types of membership include junior, adult, senior, and family. The family membership is a new offering in 2020. Memberships range in price from \$99-\$349 and allow members to play up to 18 holes Monday through Friday, and 9 holes on weekends and holidays.

Sportsman's discount cards are also recognized within **Membership** fees. The cards sold for \$50/each and provided non-residents access to discounted rates. No discount card sales have been budgeted for in 2020.

**Rental income** is expected to decrease \$392,000 to \$8,300 in 2020 compared to the 2019 budget. Rental income primarily reflects golf cart rentals and to a much lesser extent pull carts and clubs.

Rental income declined \$35,000 to \$365,000 in 2019 compared to the 2019 budget. The drop in revenue primarily reflects a decrease in cart rentals. Pull cart and club rentals were slightly underbudget, generating \$18,000 and \$5,000 in revenue, respectively. Revenue for golf carts can fluctuate from year-to-year given weather and course conditions. Ridership on the Classic 18 and East 9 has averaged 50% and 40% of total rounds, respectively, over the past several years. The chart below shows the number of days carts were not allowed on the course by month/year. As revealed in the table below, if carts are unavailable, lost revenue can average between \$517-\$2,483 each day depending on the month.

Sportsman's	April	May	June	July	August	September	October	Total
2019	8	11	3	4	1	5	3	35
2018	10	7	5	0	1	4	4	31
2017	10	2	1	6	0	0	7	26
2016	8	6	0	0	4	0	5	23
2015	1	2	4	0	1	2	1	11
2014	10	2	1	1	4	1	4	23
2013	11	0	2	0	0	2	2	17
2012	3	3	1	1	0	0	2	10
2011	14	6	3	5	6	6	2	42
2010	5	8	5	2	3	2	0	25
Average Days	8	5	3	2	2	2	3	24
Avg Daily Cart Revenue	\$ 517	\$ 1,548	\$ 2,066	\$ 2,483	\$ 2,483	\$ 1,933	\$ 818	\$ 1,693

**Retail sales** reflect merchandise and equipment sales. Merchandise sales are expected to drop \$207,000 to \$48,000 in 2020 reflecting the closing of SCC.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Golf Operations

#### Salary and Wages

Employee wages are expected to drop \$348,000 or 27.6% to \$915,000 in 2020. The drop in wages reflects the elimination of a full-time position, and the new 50/50 allocation of the previous Golf Maintenance Manager's personnel costs. In September 2019, the position was expanded to include oversight of both the Parks and Golf Ground Maintenance areas. During the closure, maintenance crews will remain fully staffed as the District will leverage its in-house labor to perform some course renovations including reseeding fairways. Being able to use in-house labor enabled the District to move some projects that had previously been identified as Phase II improvements to the current renovation project. In addition, many part-time seasonal positions such as cashiers, rangers, and marshals will not be brought back in 2020. The 2020 budget reflects a 3.0% merit increase for all full-time positions.

#### Employee Benefits

Benefits include healthcare premiums for all benefit-eligible positions, unemployment claims, continuing education, and the employer share of social security and pension benefits. Relative to healthcare, the 2020 budget reflects employee coverage elections at the time of open enrollment.

Benefits are budgeted to decline 16.7% or \$72,000 to \$359,000 compared to the 2019 budget. The decrease reflects savings in healthcare premiums (\$23,000) due to the elimination of a full-time position, and lower social security costs (\$26,000) due to the drop in overall payroll.

The Division allocated \$4,800 for PGA tuition reimbursement for the part-time apprentice positions in 2020 and reimbursed \$5,200 in PGA tuition in 2019.

#### Contractual Services

Contractual services are down 40.6% or \$182,000 to \$267,000 compared to the 2019 budget reflecting the closing of SCC in 2020. The decline in operating expenses include utilities (\$61,000), GPS for golf carts (\$45,000), credit card transaction fees (\$42,000), waste management services (\$20,000), and tournament expenses (\$20,000).

Partially offsetting the drop in costs is the addition of facility rental fees (\$39,000) needed in 2020 for the golf instruction program. Management has secured agreements with neighboring sites in order to provide the same program offerings next year to our patrons.

#### Repair & Maintenance

Costs have been cut in half, dropping \$26,000 or 51.7% to \$24,250. The 2020 budget includes costs for pathway repairs and tree pruning.

#### Supplies

Supplies are expected to decrease \$280,000 to \$299,000 compared to the 2019 budget reflecting the closing of SCC. The largest drop is in the cost of merchandise sold which declined \$145,000. As mentioned earlier, merchandise sales are expected to fall \$207,000 next year.

#### Miscellaneous

This category includes Divisional training for all staff members. The 2020 budget totals \$8,300 and includes attendance at the PGA Merchandise Conference and Golf Industry Show for multiple staff members.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Golf Operations

#### Departmental Transfer

Since 2018, all direct costs will be charged directly to the Golf Division budgets, eliminating the administrative overhead allocation. These costs include the employer share of social security and pension costs, property and liability insurance, and administrative charges such as training and technology service contracts.

#### Debt

No debt is expensed within the Golf Division budget.

#### Capital Projects

The golf course renovation project will span over two fiscal years. The total project cost is \$12.75 million, with \$7.5 million budgeted in 2020. The 2020 budget includes the demolition of the existing clubhouse and cart barn, construction costs for the new clubhouse, practice facility improvements, and course improvements for both the East 9 and Classic 18.



# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

#### **Division Overview**

The Recreation Division provides the residents of Northbrook with the opportunity to learn new skills, gather information, socialize, exercise, learn about and appreciate nature, and spend their leisure time safely and wisely through quality programs, services and special events.

#### **Responsibilities**

The Recreation Division is responsible for customer relations, facility operations and programs and services at the Northbrook Sports Center, Leisure Center, Senior Center, Velodrome, Meadowhill Aquatic Center, Northbrook Sports Center Pool, Northbrook Theatre, Village Green Center, the Greenbriar Gymnasium, Northbrook Dog Park, and fields and courts throughout the parks. The Recreation Division is comprised of 4 departments: Northbrook Sports Center (Ice Skating), Athletics & Aquatics (Village Green), Leisure Center (General Recreation, Before/After School Programs, and Seniors) and Performing Arts.

The Recreation Division is a liaison to eight affiliate groups that operate in cooperation with the District. Recreation works closely with these groups, fostering effective communication to ensure quality programs and services for our residents. In addition, the Division provides a staff representative to the Northbrook Arts Commission, Senior Services Commission, and the 4<sup>th</sup> of July intergovernmental committee.

#### **Recreation Division/Administration**

##### **Administration**

Recreation Administration provides overall support and direction for recreation programs and services for each age, ability and interest represented in our community.

##### **Registration and Customer Service**

Customer service staff process registration for programs, services and rentals and accept daily admissions for a variety of drop-in programs. Staff members generate various registration reports, maintain the Active Net database and prepare registration information for each brochure season.

#### **Sports Center Operations**

The District operates two NHL-sized indoor ice rinks (Rink A and B), providing comprehensive skating programs for ages 3 through adults. Programs include figure skating (preschool, synchronized, recreational and competitive), specialized classes (jumps and power), hockey (lessons, open hockey and league play), and a variety of open (public) skating opportunities.

Off-ice training sessions are held in the multipurpose rooms, in addition to some District fitness and senior exercise classes. The rooms are also used to accommodate affiliate meetings, skater training, birthday parties and rentals.

##### **Skating School**

The Ice Skating Institute (ISI) Learn to Skate program offers classes to participants of all ages and abilities.

##### **Instructional Hockey/Hockey Training Academy**

A progressive instructional hockey program is offered through a contractual agreement with the Northbrook Hockey League (NBHL). NBHL also offers all on- and off-ice instruction for the summer Hockey Training Academy.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

#### **Synchronized Skating**

The synchronized skating program provides skaters of various ages and skill levels the opportunity to participate in local, national, and international competitive events.

#### **Family and Open Skating**

In addition to instructional classes, the District offers scheduled open skating sessions throughout the week and over holidays in prime time as well as non-prime time. Programs include open hockey, sticks and pucks and public skating. A Cosmic Skate program is offered on select Saturday evenings from September-March.

#### **Freestyle Ice**

The District provides freestyle ice to figure skaters. District and area instructors provide private lessons or skaters can use this time to practice solos or skills learned in group classes.

#### **Skating and Dance Camp**

The District offers summer youth camps for recreational figure skating. The popular Skate and Dance Camp includes instruction as well as open swim, crafts, cooking and field trips. The camp offers opportunities for beginner through more advance levels.

#### **Adult Hockey Leagues**

Year-round, organized adult hockey leagues are available for men in various levels of non-check play. A women's league is offered during the summer months.

#### **Northbrook-On-Ice**

The annual ice show, Northbrook-On-Ice, is the culmination of the 30-week Learn to Skate program, freestyle ice practice, and the Icette program. The award-winning production features skating school participants of all ages and abilities as well as competitive skaters.

#### **ISI Open Skating Competition/Winter Welcome**

The District offers an ISI-sanctioned recreational figure skating competition each December, attracting competitors throughout the region at various age and ability levels.

#### **Affiliates & Rentals**

After programming is scheduled, the District rents the majority of ice time to affiliate groups, including the Northbrook Hockey League, Northbrook Junior Spartans Hockey, Northbrook Competitive Figure Skating Team and the Northbrook Speed Skating Club for practices, games and tournaments. Any available ice time typically is rented by local teams, clubs and private parties.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

#### Athletics and Aquatics

##### Aquatics Operations

The District operates two outdoor swimming facilities with the following amenities:

<u>Meadowhill Aquatic Center</u> Diving well with 1- and 3-meter boards A body water slide and tube water slide A play area for children under 10 years of age 25-yard, 8-lane lap pool Concessions area	<u>Northbrook Sports Center Pool</u> 25-yard, 6-lane pool Zero depth with interactive play features Vortex Pool Vending Area Diving well: 1- and 3-meter boards, Drop Slide, and Climbing Wall
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Swimming opportunities are available from Memorial Day through Labor Day with extensive public swim hours.

##### Aquatic Programs

The District offers swimming and diving lessons and water orientation programs for all ages and abilities. Four two-week sessions of lessons are offered between June and August. Certified swim instructors teach the Starfish lesson program. Water Fitness classes are offered for our adult and senior populations. After-hours pool parties also are available.

##### Youth Leagues and Programs

The District offers house soccer, lacrosse and flag football leagues for youth, starting in preschool. When fields are not in use, they are available for school district programs, affiliate use and community rentals. There also is a youth basketball league, which utilizes Glenbrook North High School and all other Northbrook school districts.

Instructional programs for youth sports are held at the District's indoor and outdoor facilities. Seasonal classes include volleyball, baseball and softball clinics, lacrosse, basketball, football, soccer, pickleball and multisport classes.

##### Adult Leagues and Programs

The District offers softball and basketball leagues for adults. When fields are not scheduled, they are available for school district programs, affiliate use, and community rentals. An adult basketball league and open gym (soccer, basketball, pickleball) are held at Greenbriar Gym. Tennis lessons are available on District courts from April through September and at the local racquet clubs during the winter months for adults of any ability.

##### Batting Cages

Located in Techny Prairie Park and Fields, the batting cages for baseball and softball are open from mid-April through mid-October with additional hours for tournaments and adult leagues.

##### Summer Camps - Athletics

The District camps attract approximately 250 children for two four-week sessions. Shorter sports camps are offered at Greenbriar during the holiday and spring breaks.

##### Skate Park

Also at Techny Prairie Park and Fields is the District's only skate park, hailed as one of the most popular in the area because of the concrete construction. Youth from Northbrook and many surrounding communities enjoy this amenity. Instructional classes and an occasional special event are held there.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

#### **Tennis**

The District maintains 19 outdoor tennis courts for public use. The courts are located at 5 park sites: Wood Oaks Green (8), Crestwood (4), West Park (3), Williamsburg Square (3), Oaklane (1)). The District courts are scheduled for lessons, and available time is rented. The District also contracts with two indoor tennis clubs for private and group lessons, conducted both indoors and outdoors.

#### **Pickleball**

In 2019, the District installed 6 dedicated outdoor pickleball courts at Stonegate Park. The courts are open for public use, lessons and rentals.

#### **Martial Arts**

The District works with two martial arts contractors to offer karate and taekwondo classes for residents. Karate classes take place at the Leisure Center while taekwondo takes place at the Village Green Center.

#### **Ed Rudolph Velodrome**

The Velodrome in Meadowhill Park is one of 22 banked quarter-mile bicycle tracks in the country. Thursday night races attract top cyclists from the Midwest. The District offers a youth program with training on Wednesdays and racing on Fridays. Northbrook residents can use the track when it is not reserved for races or training. Staff works with the Northbrook Cycle Committee to host programs at the facility during the summer.

#### **Greenbriar Gymnasium**

The gymnasium at Greenbriar School was a joint venture between the Northbrook District and School District 28. The gym provides dedicated indoor space and has allowed more programming opportunities. The District can use this facility after school and during weekends, school holidays and vacation breaks. The gym has one regulation high school basketball court with two side courts.

#### **Northbrook Dog Park**

In 2013, the District opened a dog park at Coast Guard Park, after signing an easement agreement with Underwriters Laboratories to allow the use of its driveway as an entrance to the park. The District created a 2-acre area for all dogs and a .5-acre area for small dogs, as well as a 37-spot parking lot. The facility also includes a shelter with tables and benches, a dog wash area and a drinking fountain. The facility is open daily until dark year-round.

#### **Leisure Center**

The Leisure Center offers a wide variety of programs for preschoolers through adults and seniors. Programming is divided into 9 categories: Early Childhood and Preschool, Visual Arts, School-Age Childcare and Enrichment, General Recreation, Camps, Fitness, Performing Arts, Special Events, and Rentals/Parties.

#### **Early Childhood and Preschool**

The Leisure Center offers early childhood enrichment classes, such as Wee Chefs, Kiddie Concoctions and Safety Town. Designed for children from 2-5 years of age, Sunshine Preschool is a multi-faceted program based on a philosophy of learning through play in a nurturing and supportive environment.

#### **Visual Arts**

Visual Arts classes are an area of interest for children and adults at the Leisure Center. Instructional classes include clay and ceramics, wheel throwing, drawing, knitting and crocheting, painting and other arts and crafts.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

#### **School-Age Childcare and Enrichment**

The District, in cooperation with School Districts #27, #30 and #31, offers before- and after-school care (Adventure Campus) at five school sites. This program is designed to be self-supporting with user fees covering all direct expenses.

#### **General Recreation**

Several general interest programs are offered year-round for youths, teens and adults, such as: Mad Science, Chess Wizards, Magic, Tech Stars, cooking, and various one-time events.

#### **Summer Day Camps (General Recreation)**

A variety of summer camp experiences are available for children ages 3-13. Each camp offers a fun, recreational experience, while promoting positive self-worth and skill development.

#### **Fitness**

A wide variety of group fitness classes such as Pilates, Yoga, Zumba, Nia, Werq, BollyX, and Tai Chi are offered at the Leisure Center. Fitness programming also includes private personal training and private Pilates. In addition, specialized fitness classes including Zumba Gold, Cardio Rhythmics, Sit and BeFit, Wonderful Overall Workout, Regain Your Balance, and Joints in Motion are offered for participants 65 years or older.

#### **The Ridge**

Opened in December 2017, The Ridge is a workout space inside the Leisure Center. The Ridge offers members the use of 2 treadmills, an elliptical, recumbent bike, standard bike, free weights and pulley machine. Additionally, The Ridge provides members balance balls, mats, tv, water and towel service.

#### **Leisure Center Parties/Rentals**

Residents can enjoy the use of facilities by booking a party or room rental. Staff assists in making birthday celebrations memorable with the following themed parties: Sports, Cooking, Princess/Super Hero, Balloon Animals, Pirates, Magic, Spa Retreat and Glamour. Facility rentals allow outside groups to conduct meetings and special functions, rent the gym for sports activities, and take advantage of the kitchen and library.

#### **Senior Center**

The Senior Center serves the leisure and social needs of the adult population, age 65 and older. Membership is open to residents and non-residents for a nominal fee. Members enjoy a variety of free drop-in activities and receive a discount on trips and programs, along with bi-monthly newsletters. The Senior Center, located in the Leisure Center, provides recreation programs that include fitness, a performance choir, crafts, special interest groups, trips and special events. The Senior Center provides services to meet the needs of this demographic including driver safety programs, vision testing, and driver's license renewal. In 2013, the District took over the operations of the Lending Closet, which allows residents and Senior Center members to borrow medical equipment, such as walkers, wheelchairs and crutches, free of charge.

#### **Performing Arts**

Performing Arts are popular at the Leisure Center with classes in Music, Dance and Drama, as well as an active theatre program, specializing in musicals by and for children. An agreement signed with the Actors' Equity Association brings professional performers to the Northbrook Theatre for Young Audiences' (NTYA) stage. NTYA is one of the few professional theatres in the Midwest dedicated specifically to Theatre for Young Audiences and the only professional Equity Theatre for Young Audiences in Illinois within a Park District.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

#### **Performing Arts Classes**

The Performing Arts Department offers classes in theatre as well as private voice and piano lessons. The Northbrook School of Dance provides a variety of classes for ages 2 and older in a both a recreational and recital-based format, while Drama classes are available for ages 3 and older and culminate in a performance for participant families at the end of each session.

#### **Theatre Performances**

Theatre performances are given by the Northbrook Theatre for Young Audiences (NTYA), the Northbrook Theatre Youth Company (NTYC) for youth in grades 3-8 and the Community Musical for participants age 9-adult. NTYA presents Theatre for Young Audiences performed by professional actors. NTYC presents two “theatre by youth for youth” productions each year. Additionally, there is one Community Musical performance each June.

#### **Performing Arts Summer Programming**

In the summer, the Performing Arts Department offers professional Performing Arts Workshops. Session attendance averages between 100 and 125 participants enrolled in two levels: Limelighters for children in kindergarten through 2nd grade and Theatre Arts for grades 3-8. Each level meets five days to immerse participants in the performing arts, offering daily exposure to music, dance, drama, and rehearsals for a final. Limelighters and the Musical Track of Theatre arts culminate in a public performance of an age-appropriate production. The Elective Track of Theatre Arts is a flexible week by week program that focuses on the elements of theatre and associated activities without the final performance. Performing Arts Workshops also offer recreational activities and field trips for a well-rounded experience.

#### **Northbrook Community Choir**

The Northbrook Community Choir is a Performing Arts program that has approximately 40 members and performs at local events, the Northbrook Library, and the Leisure Center for a spring performance. The Choir also provides a community holiday concert in December.

#### **Theatre Rentals**

In addition to District programs, the Performing Arts Department cooperates with local groups, such as the Highland Park Players, Lyudmila Schaible’s Children’s Theatre, Bravo Theatre, Constant Enterprises, Star Dance Studios, Masterica Dance Studio and other local music, dance and drama groups. These groups rent during times when the theatre does not have a performance scheduled, and Park District staff members provide technical and artistic expertise to enhance the presentations.

#### **Recreation Special Events**

The District offers many Special Events during the year, including Winter Carnival, Daddy-Daughter Dance, Mother-Daughter Spring Tea, Father-Son Outing, Tuesday’s in the Park, Liberty Loop 5K, Liberty Lap Fun Run, Kids’ Duathlon, Cardboard Regatta, Touch-A-Truck, Mother-Son Date Night, Autumnfest, Gingerbread House Workshop, and Breakfast and Lunch with Santa. There are also Customer Appreciation Events at the Sports Center, pools, and for Adventure Campus Families. Special Events are unique activities that are held during a short, specific period of time.

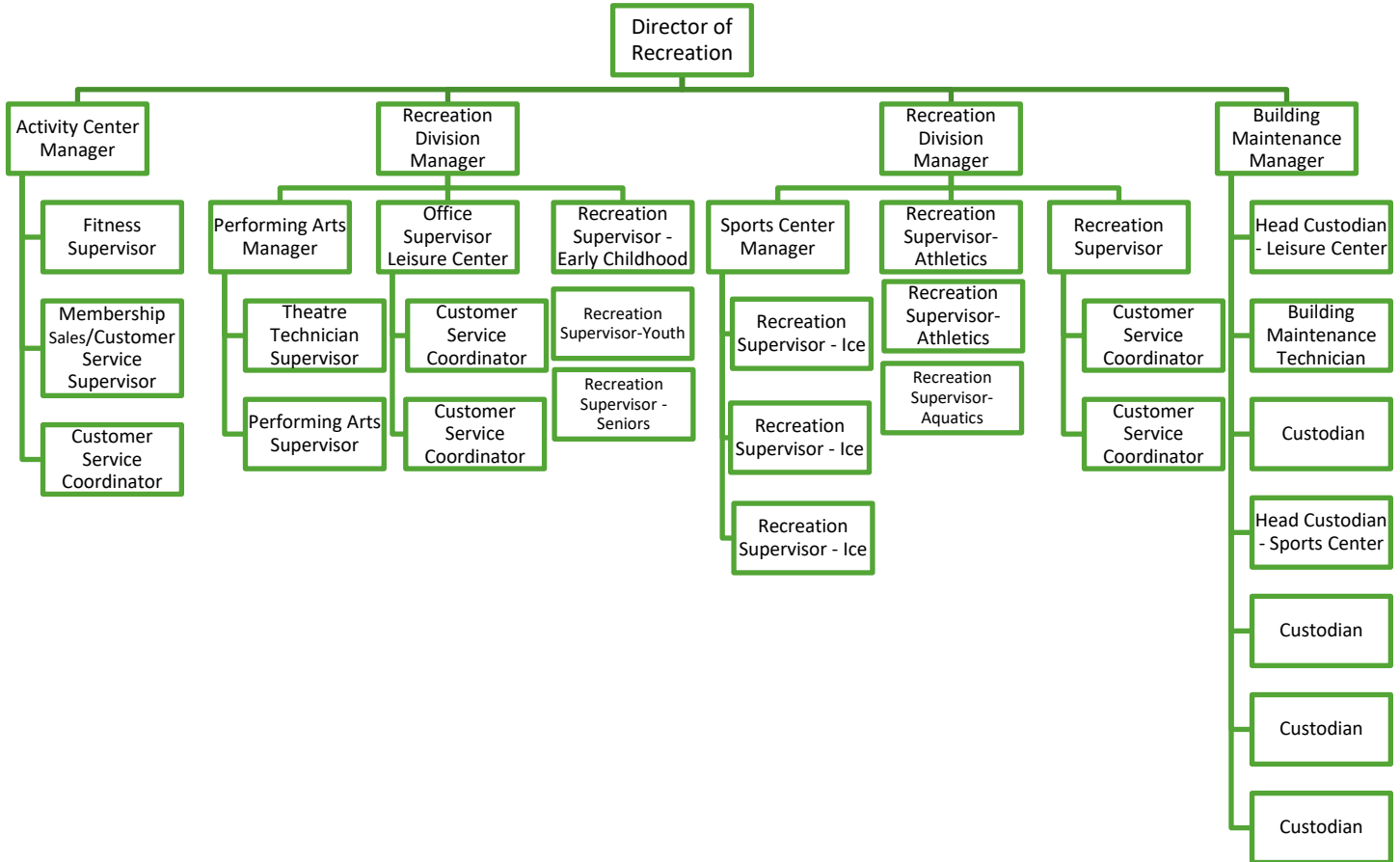
The District partners with the Village of Northbrook to provide residents with July 4<sup>th</sup> festivities, including a bike parade, parade, and fireworks show.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

Division of Recreation

### Organization Chart - Recreation



# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

Recreation Division	A	B	C	D	E	F	A-C		A-B	
	2020 Budget	2019 Estimate	2019 Budget	2018 Final	8 Month May 1-Dec 31 2017 Final	12 Month 2016/17 Final	Budget Comparison	%	2020 Budget vs. 2019 Estimate	%
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Replacement Tax	0	0	0	0	0	0	0	0.0%	0	0.0%
Investment Income	0	0	0	0	0	0	0	0.0%	0	0.0%
Daily Fees	846,093	798,012	784,900	734,248	526,393	657,200	61,193	7.8%	48,081	6.0%
Program Fees	5,698,453	4,963,988	5,013,790	4,713,875	3,484,690	4,856,475	684,663	13.7%	734,465	14.8%
Membership Fees	257,355	217,363	249,770	243,066	221,439	209,901	7,585	3.0%	39,992	18.4%
Rental Income	872,156	894,368	864,611	859,642	644,284	929,979	7,545	0.9%	(22,212)	-2.5%
Retail Sales	40,825	59,730	54,185	55,211	2,875	6,288	(13,360)	-24.7%	(18,905)	-31.7%
Miscellaneous Income	161,791	141,449	141,652	109,114	139,123	142,147	20,139	14.2%	20,342	14.4%
<b>Operating Revenue</b>	<b>7,876,673</b>	<b>7,074,910</b>	<b>7,108,908</b>	<b>6,715,155</b>	<b>5,018,804</b>	<b>6,801,990</b>	<b>767,765</b>	<b>10.8%</b>	<b>801,763</b>	<b>11.3%</b>
Salaries & Wages	4,313,644	3,518,846	3,897,834	3,413,804	2,515,958	3,589,731	415,810	10.7%	794,798	22.6%
Employee Benefits	1,129,388	889,390	966,684	919,747	312,504	515,384	162,704	16.8%	239,998	27.0%
Contractual Services	2,397,472	2,005,302	2,030,666	1,857,492	1,158,797	1,729,742	366,806	18.1%	392,170	19.6%
Repair & Maintenance	63,200	56,835	69,875	42,246	27,003	54,013	(6,675)	-9.6%	6,365	11.2%
Supplies	815,928	664,978	728,379	664,857	417,912	506,456	87,549	12.0%	150,950	22.7%
Miscellaneous	88,275	59,108	88,605	53,922	0	0	(330)	-0.4%	29,167	49.3%
Transfers	34,822	31,666	26,041	35,534	31,370	41,832	8,781	33.7%	3,156	10.0%
Debt Service	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>Operating Expense</b>	<b>8,842,729</b>	<b>7,226,125</b>	<b>7,808,084</b>	<b>6,987,601</b>	<b>4,463,544</b>	<b>6,437,159</b>	<b>1,034,645</b>	<b>13.3%</b>	<b>1,616,604</b>	<b>22.4%</b>
<b>Operating Surplus/(Deficit)</b>	<b>(966,056)</b>	<b>(151,215)</b>	<b>(699,176)</b>	<b>(272,446)</b>	<b>555,260</b>	<b>364,831</b>	<b>(266,880)</b>	<b>38%</b>	<b>(814,841)</b>	<b>538.9%</b>
Bond Proceeds	0	0	0	0	0	0	0	0.0%	0	0.0%
Capital Projects	(13,176,000)	(4,712,996)	(8,326,000)	(1,251,082)	0	0	(4,850,000)	58.3%	(8,463,004)	179.6%
<b>Other</b>	<b>(13,176,000)</b>	<b>(4,712,996)</b>	<b>(8,326,000)</b>	<b>(1,251,082)</b>	<b>0</b>	<b>0</b>	<b>(4,850,000)</b>	<b>58.3%</b>	<b>(8,463,004)</b>	<b>179.6%</b>
<b>Net Surplus/(Deficit)</b>	<b>(14,142,056)</b>	<b>(4,864,211)</b>	<b>(9,025,176)</b>	<b>(1,523,528)</b>	<b>555,260</b>	<b>364,831</b>	<b>(5,116,880)</b>	<b>56.7%</b>	<b>(9,277,845)</b>	<b>190.7%</b>

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

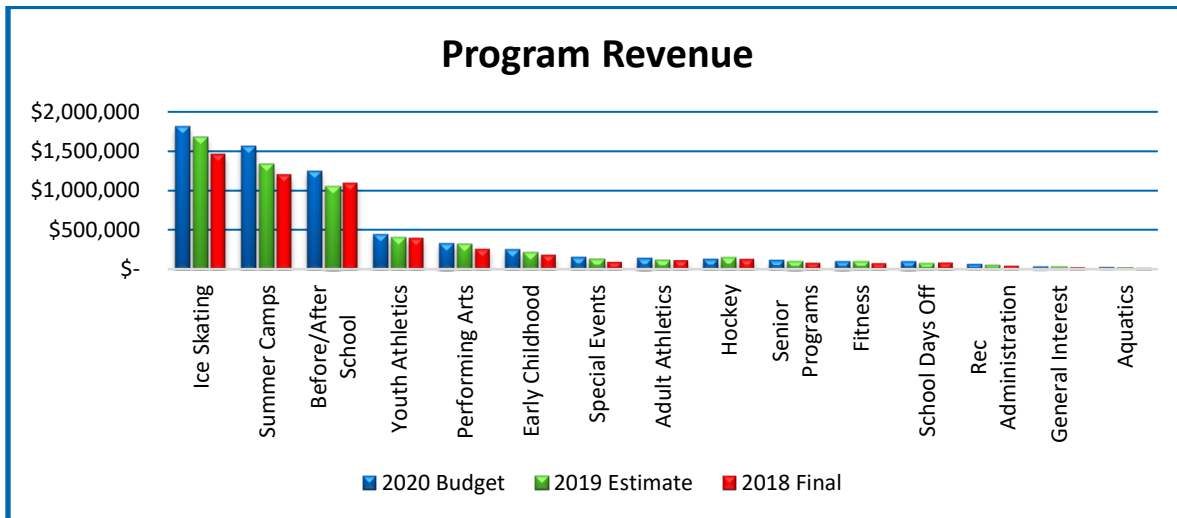
#### Budget Highlights

##### Overview

Total revenue is budgeted to increase \$768,000 or 10.8% to \$7.9 million, compared to the 2019 budget, and increasing 11.3% or \$802,000 compared to 2019 estimates. The increase in revenue primarily reflects an increase in recreation program revenue as revealed in the table below.

Revenue	A	B	C	2018 Final	A-C		A-B	
	2020 Budget	2019 Estimate	2019 Budget		Variance	%	Variance	%
Rec Admin	4,620	5,015	3,528	5,702	1,092	31.0%	(395)	-7.9%
Rec Programs	6,496,876	5,783,709	5,810,767	5,431,156	686,109	11.8%	713,167	12.3%
Rec Facilities	472,921	370,322	425,855	406,233	47,066	11.1%	102,599	27.7%
Rec Rentals	902,256	915,864	868,758	872,065	33,498	3.9%	(13,608)	-1.5%
<b>Total</b>	<b>7,876,673</b>	<b>7,074,910</b>	<b>7,108,908</b>	<b>6,715,156</b>	<b>767,765</b>	<b>10.8%</b>	<b>801,763</b>	<b>11.3%</b>

Recreation program revenue comprises 82.5% of total Divisional revenue. The following chart details Recreation program revenue by area from 2018 to 2020.



It should be noted that the top three program areas generate 71% of the total program revenue for the Division.

Revenue within Recreation Facilities primarily includes the revenue generated by both outdoor pools, while Sports Center rink rentals comprise the majority of Recreation Rental revenue.

**Daily fees** are budgeted to increase 7.8% or \$61,000 to \$846,000 compared to the 2019 budget. The majority of the increase reflects a fee increase at both pools in 2020, and new revenue from the Activity Center currently projected to open in late 2020. Daily admission at the pools is forecasted to increase \$1 in each fee category. Seasonal pool passes will also be increased in 2020. These increases will help to offset the increase in labor costs stemming from the mandatory increase in the minimum wage.

Freestyle ice sessions represent the largest activity within daily fees. Freestyle ice is budgeted to generate approximately \$355,000 in revenue in 2020. Freestyle sessions provide skaters time to work on competitive routines or take private lessons. The second largest activity within the category is daily admission at both pools. Daily admissions at both Meadowhill Aquatic Center and Northbrook Sports Center pools are budgeted to total \$79,500 and \$56,450, respectively in 2020.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

**Program fees** are expected to increase 13.7% or \$685,000 compared to the 2019 budget and climb 14.8% or \$734,000 to \$5.7 million compared to 2019 year-end estimates.

The table below provides program fees for the 2020 budget, and results from fiscal 2018 and 2019 estimates.

	A	B	C		A-C		A-B	
Program Fees	2020 Budget	2019 Estimate	2019 Budget	2018 Final	Variance	%	Variance	%
Summer Camps	1,539,554	1,320,542	1,298,965	1,200,209	240,589	18.5%	(219,012)	-16.6%
Ice Skating	1,320,104	1,159,042	1,054,203	984,325	265,901	25.2%	(161,062)	-13.9%
Before/After School	1,247,133	1,047,000	1,089,725	1,100,808	157,408	14.4%	(200,133)	-19.1%
Youth Athletics	445,692	404,223	432,050	404,783	13,642	3.2%	(41,469)	-10.3%
Early Childhood	252,280	218,415	203,792	196,394	48,488	23.8%	(33,865)	-15.5%
Performing Arts	246,935	228,099	222,949	195,707	23,986	10.8%	(18,836)	-8.3%
Adult Athletics	128,000	110,525	140,375	123,414	(12,375)	-8.8%	(17,475)	-15.8%
Hockey	121,847	142,389	177,637	142,228	(55,790)	-31.4%	20,542	14.4%
School Days Off	99,185	79,729	100,635	97,279	(1,450)	-1.4%	(19,456)	-24.4%
Senior Programs	83,818	75,529	77,512	72,972	6,306	8.1%	(8,289)	-11.0%
Special Events	79,155	62,181	74,423	60,560	4,732	6.4%	(16,974)	-27.3%
Fitness	68,005	63,101	69,378	69,174	(1,373)	-2.0%	(4,904)	-7.8%
General Interest	32,800	32,349	44,403	38,684	(11,603)	-26.1%	(451)	-1.4%
Aquatics	25,770	19,025	27,743	27,337	(1,973)	-7.1%	(6,745)	-35.5%
Activity Center	4,800	-	-	-	4,800	0.0%	(4,800)	0.0%
Northbrook Park Sites	3,375	1,839	-	-	3,375	0.0%	(1,536)	-83.5%
<b>Total</b>	<b>5,698,453</b>	<b>4,963,988</b>	<b>5,013,790</b>	<b>4,713,875</b>	<b>684,663</b>	<b>13.7%</b>	<b>(734,465)</b>	<b>-14.8%</b>

As revealed in the table above, summer camps are expected to generate the highest program revenue in 2020. Camp revenue is forecasted to increase \$241,000 to \$1.5 million next year. The proposed increase primarily reflects fee increases for all camp offerings in 2020 to partially offset the anticipated rise in labor costs.

Although program fees in Camps are expected to outpace Ice Skating in 2020, the largest revenue increase compared to the 2019 budget belongs to the Skating programs, and specifically the Teams Elite synchronized skating program.

The increase in skating revenue compared to 2019 year-end estimates primarily reflects the popularity and continued demand for the District's synchronized skating program. For the second consecutive year the Teams Elite Junior skaters will represent Team USA internationally. In 2019 this group placed first in their division while competing in Milan, Italy. The team was chosen to represent Team USA in the 2020 French Cup in late January in France, and the Spring Cup in Italy in mid-February.

Founded in 1999, the Teams Elite program includes eight teams, starting with an introductory team for ages 5 and older called Snowplow Sam. Other levels include Synchro Skills I, Synchro Skills II, Pre-Juvenile, Juvenile, Intermediate and Novice. The Junior team was formed in 2018.

**Membership fees** are comprised of seasonal pool passes, senior memberships, and dog park memberships. Memberships are expected to increase \$8,000 to \$257,000 compared to the 2019 budget and increase \$40,000 compared to 2019 year-end estimates. The increase in 2020 primarily reflects fee increases for seasonal pool passes.

**Rental income** is forecasted at \$872,000 and includes rink/room rentals at Northbrook Sports Center (\$584,000=Affiliates \$500,000 + Other \$84,000), turf field rentals at Techny Prairie Park and Fields (\$88,000), and Theatre rentals at the Leisure Center (\$30,000). The table below details rental income for the Division.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

	A	B	C		A-C		A-B	
Rentals	2020 Budget	2019 Estimate	2019 Budget	2018 Final	Variance	%	Variance	%
Affiliate - NBHL & NBJS	500,050	484,147	485,925	486,389	14,125	2.9%	15,903	3.3%
Turf Field	88,000	77,542	80,180	85,042	7,820	9.8%	10,458	13.5%
Sports Center Room/Rink	83,524	95,871	73,748	89,485	9,776	13.3%	(12,347)	-12.9%
Leisure Center Theatre	30,250	32,434	32,700	41,310	(2,450)	-7.5%	(2,184)	-6.7%
Affiliate - NBSSC	24,945	28,520	24,465	24,710	480	2.0%	(3,575)	-12.5%
Ball Fields	22,987	21,189	22,936	22,853	51	0.2%	1,798	8.5%
Pool Rentals	18,395	16,439	11,740	15,776	6,655	56.7%	1,956	11.9%
Tennis Courts	16,650	14,598	13,600	12,120	3,050	22.4%	2,052	14.1%
Leisure Center Room/Gym	13,235	12,916	13,763	12,983	(528)	-3.8%	319	2.5%
Sports Center Skate Rental	12,625	13,263	16,375	14,635	(3,750)	-22.9%	(638)	-4.8%
Grass Fields	11,000	19,290	5,200	2,880	5,800	111.5%	(8,290)	-43.0%
Greenbriar Gym	10,875	10,500	12,750	11,205	(1,875)	-14.7%	375	3.6%
Park & Shelter Rentals	10,677	10,303	10,088	11,090	589	5.8%	374	3.6%
Affiliate - Northbrook Cycling Club	7,412	16,400	9,812	2,040	(2,400)	-24.5%	(8,988)	-54.8%
Affiliate - Spartan FC	5,411	9,864	15,909	3,000	(10,498)	-66.0%	(4,453)	-45.1%
Velodrome	5,195	5,295	720	1,470	4,475	621.5%	(100)	-1.9%
Affiliate - NB Baseball	4,435	5,260	3,650	4,504	785	21.5%	(825)	-15.7%
Village Green Rentals	3,520	3,110	4,070	3,479	(550)	-13.5%	410	13.2%
Affiliate - NB Girls Softball	2,970	2,654	2,530	2,572	440	17.4%	316	11.9%
Teams Course	0	14,773	24,450	12,095	(24,450)	-100.0%	(14,773)	-100.0%
<b>Total</b>	<b>872,156</b>	<b>894,368</b>	<b>864,611</b>	<b>859,638</b>	<b>7,545</b>	<b>0.9%</b>	<b>(22,212)</b>	<b>-2.5%</b>

**Miscellaneous revenue** totals \$162,000 in 2020 and includes \$60,000 in employee health insurance reimbursements.

#### Salary and Wages

Employee wages are expected to increase \$416,000 or 10.7% to \$4.3 million in 2020, compared to the 2019 budget. The 2020 budget reflects a 3% merit increase for all full-time positions with all full-time positions filled. In addition, the budget includes three new full-time positions for the Activity Center, which is currently scheduled to open in late 2020. Two of the three positions are fitness center focused and will be hired in the first quarter of 2020, focusing on programming at the new facility and membership sales. The third position is custodial and is planned to be hired in the fourth quarter.

#### Employee Benefits

Benefits include healthcare premiums for all benefit-eligible positions and unemployment claims for the Division. In addition, beginning in 2018, the employer share for social security and pension benefits is included within the Divisional budget. Relative to healthcare, the 2020 budget reflects employee coverage elections at the time of open enrollment.

Benefits are forecasted to total \$1.1 million, up \$163,000 or 16.8% compared to the 2019 budget, and increase \$240,000 compared to the 2019 year-end estimates. The increase primarily reflects the addition of new full-time staff for the Activity Center. Non-union health premiums are expected to increase 4%, while union premiums are expected to increase 5%. Pension costs are up \$35,000 to \$162,000 compared to the 2019 budget reflecting an increase in the employer rate from 6.18% in 2019 to 7.26% in 2020. Eligible employees contribute 4.5% of their earnings toward pension benefits. However, the employer's share will vary from year-to-year depending on many factors including annual investment returns, member demographics and actuarial assumptions.

# NORTHBROOK PARK DISTRICT

## Divisional Budget Analysis

### Division of Recreation

#### **Contractual Services**

Contractual Services are up 18.1% or \$367,000 to \$2.4 million compared to the 2019 budget, and up \$392,000 compared to 2019 year-end estimates. The increase primarily reflects the addition of the Activity Center facility, higher program costs for Teams Elite, and program enhancements to the Adventure Campus program. The new Activity Center is expected to add \$69,000 in contractual services in 2020. These costs mainly include printing and promotional expenses as well as some utilities.

Outside rink rentals are up \$40,000 to \$122,000 for the Teams Elite program. Because of the popularity and growth in this program, management has needed to rent ice time from neighboring rinks to meet the demand of this growing program.

Based on feedback we have received about the Adventure Campus program, enrichment classes will be added each week at each location. These classes will be taught by outside contractors. In addition, the District is planning to offer the Adventure Campus program at the Leisure Center beginning in the fall. The new location adds \$29,000 in contracted services to the 2020 budget. The Leisure Center has the space and staff to accommodate the program at this site. Transportation will be used to bus the students to the Leisure Center in the afternoon.

In addition to facility rental costs, other significant expenses include program services (\$531,000), utilities (\$448,000), independent contractors (\$302,000), registration processing fees (\$287,000), and PDMRA premiums (\$138,000).

#### **Repair & Maintenance**

Repair costs total \$63,000 and remain relatively unchanged compared to the 2019 budget.

#### **Supplies**

Supplies are budgeted to increase 12.0% or \$88,000 to \$816,000 compared to the 2019 budget, primarily reflecting the addition of the new Activity Center. Supply costs total \$48,000 for the Activity Center in 2020.

#### **Miscellaneous**

This category includes Divisional training (\$53,150), program scholarships (\$15,000), and coaching credits for parents who volunteer (\$20,125).

#### **Departmental Transfers**

Departmental transfers reflect field preparation costs and other park maintenance services that are charged to athletic affiliate budgets. Maintenance costs are reviewed by staff on an annual basis.

#### **Debt**

No debt is expensed within the Recreation Divisional budget.

#### **Capital Projects**

Significant projects within the Division include construction of a new 44,000 square foot Activity Center (total project costs are \$17.78 million with \$3.7 million expensed in 2019). For a full listing of all District-wide projects please refer to Appendix A or Appendix G for detailed project information.

# NORTHBROOK PARK DISTRICT

## Appendix A

### 2020 Capital Improvement Plan

Division/Project	Fiscal 2020	Division/Project	Fiscal 2020
<b>Administration</b>		<b>Golf</b>	
ADA Facility Requirements	778,000	Golf Master Plan Implementation (Demolition & Planning)	6,650,000
Personal Computer Equipment Migration	20,000	SCC - Halfway House Roof Replacement (Manager Account)	9,500
Computer Software Upgrade	125,000	2002 Vertidrain Deep Tine Aerator (6120)	44,000
Admin Office Furniture Addition/Replacement	13,000	SCC Golf Master Plan Implementation <b>(Carryover)</b>	832,750
<b>Subtotal</b>	936,000	<b>Subtotal</b>	7,536,250
<b>Parks &amp; Planning</b>		<b>Recreation</b>	
Asphalt / Concrete Repairs (District-Wide)	34,250	Theatre Projector Equipment Replacements	32,000
Parking Lot Replacement / Repairs	118,000	Leisure Center - Floor Scrubber Replacement (Manager Account)	8750
Parking Lot & Pathway Lighting Upgrade	35,000	Leisure Center - Kiln Replacement (Manager Account)	6750
Playground Design / Replacement	15,000	MAC - Funbrella Replacement (2) (Manager Account)	6000
OaklanePark Renovation	38,500	MAC - Window Replacement (Manager Account)	6000
Administration - Building Air Compressor (Manager Account)	7,500	HVAC / Pool Heater Replacements (3)	104,500
TPPF - Interactive Map Signage (Manager Account)	6,000	Meadowhill Park Master Plan	68,000
Basketball Court Repairs (MHP + GNV crackfill / colorcoat)	18,500	Activity Center Planning & Construction	9,000,000
Emergency Generator Replacement (Engineering / Installation)	4,500	Portion Pool Deck Furniture Replacement	10,000
Trash Receptacle & Bench Replacement	13,500	Sports Center Engineering/Replacements various	265,000
		Parking Lot Replacement-South & West Lots (Engineering )	35,000
Tuckpointing (545 Academy Drive)	235,000	Meadowhill Park Master Plan <b>(Carryover)</b>	634,000
2002 Kubota 60" Zero-Turn Diesel Mower (4670)	30,000	Activity Center Construction <b>(Carryover)</b>	3,000,000
1996 Kubota B2100 Tractor (5222) (Utility Cart)	24,500		
2001 GMC 2WD 1500 Truck (3230)	56,250		
Marquee Sign Refurbishment	18,000	<b>Subtotal</b>	13,176,000
Playground Design / Replacement	47,000		
Playground Design / Replacement (School to Purchase Equip)(Not our Asset)	18,000		
Fence Replacement	16,000		
Shoreline Stabilization / Sheet Piling Replacement	361,000		
Tennis Court Renovations (West + WOG) <b>(Carryover)</b>	26,070		
<b>Subtotal</b>	1,122,570	<b>Grand Total</b>	22,770,820

# NORTHBROOK PARK DISTRICT

## Appendix B

### Historical Tax Rates

Tax Levy Year	2019*	2018	2017	2016	2015
Equalized Assessed Valuation (EAV)	N/A	\$2,627,911,440	\$2,682,584,797	\$2,576,866,528	\$2,163,897,873
<b>Total Tax Levy:</b>	\$11,983,276	\$11,962,049	\$11,215,423	\$10,891,151	\$12,297,565
<b>Fund / Tax Rate</b>					
Corporate	0.1642	0.1818	0.1588	0.1394	0.1598
Recreation	0.0798	0.1009	0.0989	0.1029	0.1226
Museum	0.0000	0.0000	0.0000	0.0000	0.0000
Special Recreation	0.0345	0.0353	0.0204	0.0208	0.0224
Paving and Lighting	0.0049	0.0050	0.0049	0.0042	0.0050
Social Security	0.0153	0.0217	0.0209	0.0234	0.0278
Illinois Municipal Retirement	0.0123	0.0175	0.0190	0.0277	0.0330
Public Liability Insurance	0.0031	0.0078	0.0152	0.0210	0.0250
Audit	0.0007	0.0009	0.0009	0.0009	0.0011
Debt Service	0.0679	0.0843	0.0792	0.0823	0.1717
<b>Total Tax Rate:</b>	<b>\$0.3827</b>	<b>\$0.4552</b>	<b>\$0.4181</b>	<b>\$0.4227</b>	<b>\$0.5684</b>
<i>* Taxes/rates for 2019 Levy Year are estimated</i>					
Tax Levy Year	2014	2013	2012	2011	2010
Equalized Assessed Valuation (EAV)	\$2,272,968,323	\$2,242,993,929	\$2,502,743,352	\$2,698,668,805	\$3,004,657,723
<b>Total Tax Levy:</b>	\$12,182,604	\$12,007,814	\$11,787,788	\$11,434,647	\$11,242,767
<b>Fund / Tax Rate</b>					
Corporate	0.1468	0.1431	0.1264	0.1116	0.0962
Recreation	0.1167	0.1182	0.1060	0.0962	0.0883
Museum	0.0000	0.0002	0.0002	0.0002	0.0002
Special Recreation	0.0213	0.0205	0.0181	0.0166	0.0147
Paving and Lighting	0.0050	0.0050	0.0050	0.0049	0.0050
Social Security	0.0265	0.0268	0.0230	0.0207	0.0187
Illinois Municipal Retirement	0.0314	0.0296	0.0245	0.0220	0.0166
Public Liability Insurance	0.0238	0.0239	0.0183	0.0160	0.0132
Audit	0.0011	0.0011	0.0010	0.0008	0.0007
Debt Service	0.1636	0.1670	0.1485	0.1354	0.1205
<b>Total Tax Rate:</b>	<b>\$0.5365</b>	<b>\$0.5354</b>	<b>\$0.4710</b>	<b>\$0.4243</b>	<b>\$0.3741</b>

# NORTHBROOK PARK DISTRICT

## Appendix C

### Employee Headcount by Type

The Park District has several classifications of employees. The first distinction is if the employee works more than 1,000 hours per year. Those employees contribute to and eventually may be eligible for retirement benefits from the Illinois Municipal Retirement Fund (IMRF). Within the IMRF classification are year-round, full-time; year-round, part-time and seasonal, part-time employees. Full-time employees receive additional benefits, such as vacation and health insurance. Part-time IMRF employees receive paid time off benefits similar to the vacation benefits offered to full-time staff, but at a reduced amount.

Non-IMRF employees work less than 1,000 hours per year but may work many hours during the summer season, such as camp counselors or pool lifeguards. In addition, some part-time, non-IMRF employees work throughout the year as program instructors for special projects or programs.

The Park District issued 700 W-2 forms at the end of 2019, down from 749 in 2018. Total hours worked by staff during 2019 totaled 337,610 or 162.3 full-time equivalents. Total hours remained relatively unchanged increasing only 31 hours from 2018 (337,579).

The table below illustrates the allocation of full-time and part-time, IMRF positions by Division for the previous, current, and upcoming budget year. No organizational changes are reflected in the 3 budget years. The 2020 budget reflects the consolidation of ground maintenance under the Parks Division. Previously, golf maintenance reported to the Director of Golf Operations. This move was made to leverage staff across the Divisions as needed.

The District allocated 2 new positions to the Recreation Division in preparation of the new Activity Center opening in late 2020 or early 2021. These positions are expected to be hired in mid-to late summer.

	Admin	Parks	Golf	Recreation	Total
<b>2018 Budget</b>					
FT - IMRF	15	18	9	31	73
PT - IMRF	2	10	18	19	49
<b>Total 2018</b>	<b>17</b>	<b>28</b>	<b>27</b>	<b>50</b>	<b>122</b>
<b>2019 Budget</b>					
FT - IMRF	14	19	8	32	73
PT - IMRF	2	10	18	19	49
<b>Total 2019</b>	<b>16</b>	<b>29</b>	<b>26</b>	<b>51</b>	<b>122</b>
<b>2020 Budget</b>					
FT - IMRF	14	23	3	34	74
PT - IMRF	2	10	18	19	49
<b>Total 2020</b>	<b>16</b>	<b>33</b>	<b>21</b>	<b>53</b>	<b>123</b>

# NORTHBROOK PARK DISTRICT

## Appendix D

### Operating/Non-Operating Surplus by Fund

Reconciliation of Financial Table on Page 5

Operating	2020 Budget	2019 YE Projection	2019 Budget	2018 Final	8 Months Ending May 1-Dec 31, 2017	
Revenue	\$ 19,266,746	\$ 20,023,011	\$ 20,086,054	\$ 18,818,930	\$ 11,397,721	A
Expense	17,475,966	15,245,294	16,312,974	15,066,127	10,799,319	B
<b>Operating Surplus</b>	<b>1,790,780</b>	<b>4,777,717</b>	<b>3,773,080</b>	<b>3,752,802</b>	<b>598,401</b>	C
Non-Operating Revenue	8,372,442	12,260,614	12,219,248	2,318,983	918,457	D
Capital Expense	(22,770,820)	(5,788,268)	(10,775,450)	(2,641,502)	(2,675,865)	E
Debt Expense	(2,285,963)	(2,320,752)	(2,322,773)	(2,062,189)	(2,079,226)	F
<b>Net Surplus</b>	<b>(14,893,561)</b>	<b>8,929,311</b>	<b>2,894,105</b>	<b>1,368,094</b>	<b>(3,238,233)</b>	G
Operating Revenue	2020 Budget	2019 YE Projection	2019 Budget	2018 Final	8 Months Ending May 1-Dec 31, 2017	
General Fund	\$ 6,140,125	\$ 5,637,646	\$ 5,425,842	\$ 4,837,837	\$ 1,817,009	
Recreation	10,977,621	12,283,883	12,516,612	11,993,217	8,651,283	
Museum	-	-	-	-	-	
Special Recreation	1,125,000	887,547	910,000	529,869	206,479	
Paving & Lighting	-	-	-	-	-	
Social Security	500,000	556,586	560,000	544,217	231,778	
IMRF	400,000	439,062	450,000	494,743	274,208	
Liability	100,000	195,263	200,000	395,794	207,725	
Audit	24,000	23,024	23,600	23,253	9,239	
Debt Service	-	-	-	-	-	
Capital Projects	-	-	-	-	-	
<b>Total Operating Revenue</b>	<b>\$ 19,266,746</b>	<b>\$ 20,023,011</b>	<b>\$ 20,086,054</b>	<b>\$ 18,818,930</b>	<b>\$ 11,397,721</b>	A
Operating Expense	2020 Budget	2019 YE Projection	2019 Budget	2018 Final	8 Months Ending May 1-Dec 31, 2017	
General Fund	5,329,861	4,395,272	4,773,690	4,360,898	3,190,901	
Recreation	9,904,140	9,087,644	9,819,934	8,956,916	6,436,592	
Museum	47,501	-	-	-	-	
Special Recreation <sup>1</sup>	801,438	541,115	451,000	429,166	249,068	
Paving & Lighting	-	-	-	-	-	
Social Security	621,525	540,470	550,000	494,798	392,807	
IMRF	437,298	357,606	385,000	507,616	344,802	
Liability	307,603	299,587	309,750	293,635	161,549	
Audit	26,600	23,600	23,600	23,100	23,600	
Debt Service	-	-	-	-	-	
Capital Projects	-	-	-	-	-	
<b>Total Operating Expense</b>	<b>\$ 17,475,966</b>	<b>\$ 15,245,294</b>	<b>\$ 16,312,974</b>	<b>\$ 15,066,127</b>	<b>\$ 10,799,319</b>	B
<b>Operating Surplus</b>	<b>\$ 1,790,780</b>	<b>\$ 4,777,717</b>	<b>\$ 3,773,080</b>	<b>\$ 3,752,802</b>	<b>\$ 598,402</b>	C
Non-Operating Revenue	2020 Budget	2019 YE Projection	2019 Budget	2018 Final	8 Months Ending May 1-Dec 31, 2017	
Paving & Lighting	\$ 160,000	\$ 133,655	\$ 137,000	\$ 129,475	\$ 42,191	
Debt Service	2,212,442	2,031,473	2,082,248	2,058,864	817,551	
Capital Projects	6,000,000	10,095,486	10,000,000	130,643	58,715	
<b>Total Non-Operating Revenue</b>	<b>\$ 8,372,442</b>	<b>\$ 12,260,614</b>	<b>\$ 12,219,248</b>	<b>\$ 2,318,983</b>	<b>\$ 918,457</b>	D
Non-Operating Revenue	2020 Budget	2019 YE Projection	2019 Budget	2018 Final	8 Months Ending May 1-Dec 31, 2017	
Capital Expense						
Special Recreation	\$ 778,000	\$ 100,000	\$ 385,000	\$ 28,345	\$ 36,689	
Paving & Lighting	187,250	41,147	45,000	311,228	328,931	
Capital Projects	21,805,570	5,647,121	10,345,450	2,301,929	2,310,245	
<b>Total Capital Expense</b>	<b>\$ 22,770,820</b>	<b>\$ 5,788,268</b>	<b>\$ 10,775,450</b>	<b>\$ 2,641,502</b>	<b>\$ 2,675,865</b>	E
Debt Service	2,285,963	2,320,752	2,322,773	2,062,189	2,079,226	
<b>Total Non-Operating Expense</b>	<b>\$ 25,056,783</b>	<b>\$ 8,109,020</b>	<b>\$ 13,098,223</b>	<b>\$ 4,703,691</b>	<b>\$ 4,755,091</b>	F
<b>Net Surplus</b>	<b>\$ (14,893,561)</b>	<b>\$ 8,929,311</b>	<b>\$ 2,894,105</b>	<b>\$ 1,368,094</b>	<b>\$ (3,238,232)</b>	G

# NORTHBROOK PARK DISTRICT

## Appendix E

### Detail by Fund

#### General Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 5,583,798	\$ 4,997,691	\$ 4,937,000	\$ 4,321,075	\$ 1,516,296	\$ 3,876,118	\$ 646,798	\$ 586,107
Interest	300,000	441,234	300,000	320,097	128,825	128,071	-	(141,234)
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	256,327	198,721	188,842	196,664	171,888	267,320	67,485	57,606
<b>Total</b>	<b>6,140,125</b>	<b>5,637,646</b>	<b>5,425,842</b>	<b>4,837,837</b>	<b>1,817,009</b>	<b>4,271,509</b>	<b>714,283</b>	<b>502,479</b>
<b>Expenditures</b>								
Salaries	2,874,002	2,523,058	2,630,576	2,359,102	1,664,495	2,334,800	243,426	350,944
Benefits	665,313	510,846	571,584	480,667	312,442	486,751	93,729	154,467
Contractual	1,292,454	958,205	1,108,586	1,080,730	931,339	1,198,659	183,868	334,249
R&M	76,500	75,625	83,000	63,039	18,359	35,335	(6,500)	875
Supplies	381,960	317,128	365,665	312,116	295,636	405,107	16,295	64,832
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	39,632	10,410	14,279	65,243	(31,370)	582,856	25,353	29,222
<b>Total</b>	<b>5,329,861</b>	<b>4,395,272</b>	<b>4,773,690</b>	<b>4,360,898</b>	<b>3,190,901</b>	<b>5,043,508</b>	<b>556,171</b>	<b>934,589</b>
<b>Net Surplus</b>	<b>810,264</b>	<b>1,242,374</b>	<b>652,152</b>	<b>476,939</b>	<b>(1,373,892)</b>	<b>(771,999)</b>	<b>158,112</b>	<b>(432,110)</b>

#### Recreation Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 2,600,000	\$ 2,536,600	\$ 2,600,000	\$ 2,572,662	\$ 1,022,300	\$ 2,741,389	\$ (2,337,000)	\$ 63,400
Interest	-	-	-	-	-	-	-	-
Daily Fees	937,728	2,379,749	2,455,284	2,264,002	2,099,193	2,276,044	(1,517,556)	(1,442,021)
Program Fees	6,000,953	5,336,091	5,391,490	5,141,489	3,859,873	5,291,569	609,463	664,862
Memberships	282,340	255,323	305,140	285,686	236,571	260,007	(22,800)	27,017
Facility Rentals	880,456	1,259,093	1,264,747	1,255,079	999,172	1,274,839	(384,291)	(378,637)
Retail Sales	88,925	331,459	309,415	324,307	258,739	260,339	(220,490)	(242,534)
Other	187,219	185,568	190,536	149,991	175,435	165,475	(3,317)	1,651
<b>Total</b>	<b>10,977,621</b>	<b>12,283,883</b>	<b>12,516,612</b>	<b>11,993,217</b>	<b>8,651,283</b>	<b>12,269,662</b>	<b>(3,875,991)</b>	<b>(1,306,262)</b>
<b>Expenditures</b>								
Salaries	5,228,852	4,742,332	5,161,211	4,634,855	3,514,302	4,819,065	67,641	486,520
Benefits	870,872	743,417	808,554	729,449	433,058	698,425	62,318	127,455
Contractual	2,470,281	2,209,918	2,286,761	2,130,213	1,474,454	2,073,950	183,520	260,363
R&M	87,450	90,835	120,125	99,002	39,590	72,780	(32,675)	(3,385)
Supplies	1,115,288	1,190,507	1,307,737	1,262,716	943,818	1,139,902	(192,449)	(75,219)
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	131,397	110,635	135,546	100,679	31,370	41,832	(4,149)	20,762
<b>Total</b>	<b>9,904,140</b>	<b>9,087,644</b>	<b>9,819,934</b>	<b>8,956,916</b>	<b>6,436,592</b>	<b>8,845,954</b>	<b>84,206</b>	<b>816,496</b>
<b>Net Surplus</b>	<b>1,073,481</b>	<b>3,196,239</b>	<b>2,696,678</b>	<b>3,036,301</b>	<b>2,214,691</b>	<b>3,423,708</b>	<b>(3,960,197)</b>	<b>(2,122,758)</b>

# NORTHBROOK PARK DISTRICT

## Appendix E

### Detail by Fund

#### Museum

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-	-
Supplies	47,501	-	-	-	-	-	47,501	47,501
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47,501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,501</b>	<b>47,501</b>
<b>Net Surplus</b>	<b>(47,501)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47,501)</b>	<b>(47,501)</b>

#### Special Recreation (NSSRA)

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 1,125,000	\$ 887,547	\$ 910,000	\$ 529,869	\$ 206,479	\$ 530,965	\$ 237,453	\$ 215,000
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,125,000</b>	<b>887,547</b>	<b>910,000</b>	<b>529,869</b>	<b>206,479</b>	<b>530,965</b>	<b>237,453</b>	<b>215,000</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	801,438	541,115	451,000	429,166	249,068	424,574	260,323	350,438
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	778,000	100,000	385,000	28,345	36,689	298,910	678,000	393,000
Other	-	-	-	-	-	(125,000)	-	-
<b>Total</b>	<b>1,579,438</b>	<b>641,115</b>	<b>836,000</b>	<b>457,510</b>	<b>285,757</b>	<b>598,484</b>	<b>938,323</b>	<b>743,438</b>
<b>Net Surplus</b>	<b>(454,438)</b>	<b>246,432</b>	<b>74,000</b>	<b>72,359</b>	<b>(79,278)</b>	<b>(67,519)</b>	<b>(700,870)</b>	<b>(528,438)</b>

# NORTHBROOK PARK DISTRICT

## Appendix E

### Detail by Fund

#### Paving & Lighting Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 160,000	\$ 133,655	\$ 137,000	\$ 127,014	\$ 42,191	\$ 112,388	\$ 23,000	\$ 26,345
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	2,461	-	-	-	-
<b>Total</b>	<b>160,000</b>	<b>133,655</b>	<b>137,000</b>	<b>129,475</b>	<b>42,191</b>	<b>112,388</b>	<b>23,000</b>	<b>26,345</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	187,250	41,147	45,000	311,228	328,931	58,875	142,250	146,103
Other	-	-	-	-	-	(175,000)	-	-
<b>Total</b>	<b>187,250</b>	<b>41,147</b>	<b>45,000</b>	<b>311,228</b>	<b>328,931</b>	<b>(116,125)</b>	<b>142,250</b>	<b>146,103</b>
<b>Net Surplus</b>	<b>(27,250)</b>	<b>92,508</b>	<b>92,000</b>	<b>(181,753)</b>	<b>(286,740)</b>	<b>228,513</b>	<b>(119,250)</b>	<b>(119,758)</b>

#### Social Security Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 500,000	\$ 556,586	\$ 560,000	\$ 544,217	\$ 231,778	\$ 622,084	\$ (60,000)	\$ (56,586)
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>500,000</b>	<b>556,586</b>	<b>560,000</b>	<b>544,217</b>	<b>231,778</b>	<b>622,084</b>	<b>(60,000)</b>	<b>(56,586)</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	621,525	540,470	550,000	494,798	392,807	542,290	71,525	81,055
Contractual	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>621,525</b>	<b>540,470</b>	<b>550,000</b>	<b>494,798</b>	<b>392,807</b>	<b>542,290</b>	<b>71,525</b>	<b>81,055</b>
<b>Net Surplus</b>	<b>(121,525)</b>	<b>16,116</b>	<b>10,000</b>	<b>49,419</b>	<b>(161,029)</b>	<b>79,794</b>	<b>(131,525)</b>	<b>(137,641)</b>

# NORTHBROOK PARK DISTRICT

## Appendix E

### Detail by Fund

#### Illinois Municipal Retirement Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 400,000	\$ 439,062	\$ 450,000	\$ 494,743	\$ 274,208	\$ 738,066	\$ (50,000)	\$ (39,062)
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>400,000</b>	<b>439,062</b>	<b>450,000</b>	<b>494,743</b>	<b>274,208</b>	<b>738,066</b>	<b>(50,000)</b>	<b>(39,062)</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	437,298	357,606	385,000	507,616	344,802	497,829	52,298	79,692
Contractual	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>437,298</b>	<b>357,606</b>	<b>385,000</b>	<b>507,616</b>	<b>344,802</b>	<b>497,829</b>	<b>52,298</b>	<b>79,692</b>
<b>Net Surplus</b>	<b>(37,298)</b>	<b>81,456</b>	<b>65,000</b>	<b>(12,873)</b>	<b>(70,594)</b>	<b>240,237</b>	<b>(102,298)</b>	<b>(118,754)</b>

#### Liability Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 100,000	\$ 195,263	\$ 200,000	\$ 395,794	\$ 207,725	\$ 558,821	\$ (100,000)	\$ (95,263)
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>100,000</b>	<b>195,263</b>	<b>200,000</b>	<b>395,794</b>	<b>207,725</b>	<b>558,821</b>	<b>(100,000)</b>	<b>(95,263)</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	25,496	82,702	-	-
Contractual	307,603	299,587	309,750	293,635	136,053	184,356	(2,147)	8,016
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>307,603</b>	<b>299,587</b>	<b>309,750</b>	<b>293,635</b>	<b>161,549</b>	<b>267,058</b>	<b>(2,147)</b>	<b>8,016</b>
<b>Net Surplus</b>	<b>(207,603)</b>	<b>(104,324)</b>	<b>(109,750)</b>	<b>102,160</b>	<b>46,176</b>	<b>291,763</b>	<b>(97,853)</b>	<b>(103,279)</b>

# NORTHBROOK PARK DISTRICT

## Appendix E

### Detail by Fund

#### Audit Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 24,000	\$ 23,024	\$ 23,600	\$ 23,253	\$ 9,239	\$ 24,778	\$ 400	\$ 976
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>24,000</b>	<b>23,024</b>	<b>23,600</b>	<b>23,253</b>	<b>9,239</b>	<b>24,778</b>	<b>400</b>	<b>976</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	26,600	23,600	23,600	23,100	23,600	23,100	3,000	3,000
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>26,600</b>	<b>23,600</b>	<b>23,600</b>	<b>23,100</b>	<b>23,600</b>	<b>23,100</b>	<b>3,000</b>	<b>3,000</b>
<b>Net Surplus</b>	<b>(2,600)</b>	<b>(576)</b>	<b>-</b>	<b>153</b>	<b>(14,361)</b>	<b>1,678</b>	<b>(2,600)</b>	<b>(2,024)</b>

#### Bond & Interest

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 2,212,442	\$ 2,031,473	\$ 2,082,248	\$ 2,058,864	\$ 817,551	\$ 2,898,551	\$ 130,194	\$ 180,969
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,212,442</b>	<b>2,031,473</b>	<b>2,082,248</b>	<b>2,058,864</b>	<b>817,551</b>	<b>2,898,551</b>	<b>130,194</b>	<b>180,969</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Debt Service	2,195,963	2,172,773	2,172,773	2,082,189	2,079,226	3,642,793	23,190	23,190
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	(20,000)	-	(324,688)	-	-
<b>Total</b>	<b>2,195,963</b>	<b>2,172,773</b>	<b>2,172,773</b>	<b>2,062,189</b>	<b>2,079,226</b>	<b>3,318,105</b>	<b>23,190</b>	<b>23,190</b>
<b>Net Surplus</b>	<b>16,479</b>	<b>(141,300)</b>	<b>(90,525)</b>	<b>(3,325)</b>	<b>(1,261,675)</b>	<b>(419,554)</b>	<b>107,004</b>	<b>157,779</b>

# NORTHBROOK PARK DISTRICT

## Appendix E Detail by Fund

### Capital Project Fund

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	\$ 6,000,000	\$ 9,991,493	\$ 10,000,000	\$ -	\$ -	\$ -	\$ (4,000,000)	\$ (3,991,493)
Interest	-	-	-	-	-	-	-	-
Daily Fees	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-
Facility Rentals	-	-	-	-	-	-	-	-
Retail Sales	-	-	-	-	-	-	-	-
Other	-	103,993	-	130,643	58,715	561,192	-	(103,993)
<b>Total</b>	<b>6,000,000</b>	<b>10,095,486</b>	<b>10,000,000</b>	<b>130,643</b>	<b>58,715</b>	<b>561,192</b>	<b>(4,000,000)</b>	<b>(4,095,486)</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	90,000	147,979	150,000	-	-	-	(60,000)	(57,979)
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	21,805,570	5,647,121	10,345,450	2,301,929	2,310,245	5,058,195	11,460,120	16,158,449
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21,895,570</b>	<b>5,795,100</b>	<b>10,495,450</b>	<b>2,301,929</b>	<b>2,310,245</b>	<b>5,058,195</b>	<b>11,400,120</b>	<b>16,100,470</b>
<b>Net Surplus</b>	<b>(15,895,570)</b>	<b>4,300,386</b>	<b>(495,450)</b>	<b>(2,171,286)</b>	<b>(2,251,530)</b>	<b>(4,497,003)</b>	<b>(15,400,120)</b>	<b>(20,195,956)</b>

### Consolidated

Revenue	Proposed 2020 Budget	Estimate 2019	Budget 2019	Final 2018	(8 months)		2020 vs 2019 Budget	2020 Budget vs 2019 Estimate
					Final May 1-Dec 31	Final 2016/17		
Taxes and Bonds	18,705,240	21,792,394	21,899,848	11,067,491	4,327,767	12,103,160	\$ (3,194,608)	\$ (3,087,154)
Interest	300,000	441,234	300,000	320,097	128,825	128,071	-	(141,234)
Daily Fees	937,728	2,379,749	2,455,284	2,264,002	2,099,193	2,276,044	(1,517,556)	(1,442,021)
Program Fees	6,000,953	5,336,091	5,391,490	5,141,489	3,859,873	5,291,569	609,463	664,862
Memberships	282,340	255,323	305,140	285,686	236,571	260,007	(22,800)	27,017
Facility Rentals	880,456	1,259,093	1,264,747	1,255,079	999,172	1,274,839	(384,291)	(378,637)
Retail Sales	88,925	331,459	309,415	324,307	258,739	260,339	(220,490)	(242,534)
Other	443,546	488,282	379,378	479,760	406,038	993,987	64,168	(44,736)
<b>Total</b>	<b>27,639,188</b>	<b>32,283,625</b>	<b>32,305,302</b>	<b>21,137,912</b>	<b>12,316,178</b>	<b>22,588,016</b>	<b>(4,666,114)</b>	<b>(4,644,437)</b>
<b>Expenditures</b>								
Salaries	8,102,854	7,265,390	7,791,787	6,993,958	5,178,797	7,153,865	311,067	837,464
Benefits	2,595,008	2,152,339	2,315,138	2,212,530	1,508,605	2,307,997	279,870	442,669
Contractual	4,988,376	4,180,404	4,329,697	3,956,844	2,814,514	3,904,639	658,679	807,972
R&M	163,950	166,460	203,125	162,041	57,949	108,115	(39,175)	(2,510)
Supplies	1,544,749	1,507,635	1,673,402	1,574,832	1,239,454	5,187,802	(128,653)	37,114
Debt Service	2,195,963	2,172,773	2,172,773	2,082,189	2,079,226	5,415,980	23,190	23,190
Capital	22,770,820	5,788,268	10,775,450	2,641,502	2,675,865	(624,688)	11,995,370	16,982,552
Other	171,029	121,045	149,825	145,923	-	624,688	21,204	49,984
<b>Total</b>	<b>42,532,749</b>	<b>23,354,314</b>	<b>29,411,197</b>	<b>19,769,818</b>	<b>15,554,410</b>	<b>24,078,398</b>	<b>13,121,552</b>	<b>19,178,435</b>
<b>Net Surplus</b>	<b>(14,893,561)</b>	<b>8,929,311</b>	<b>2,894,105</b>	<b>1,368,094</b>	<b>(3,238,232)</b>	<b>(1,490,382)</b>	<b>(17,787,666)</b>	<b>(23,822,872)</b>

# NORTHBROOK PARK DISTRICT

## 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 Northbrook Park District

**B & A** – Budget and Appropriations Ordinance considered by the Board of Commissioners

**Board of Commissioners** – Independent board of seven, elected at-large by residents of the Northbrook Park District

**CAFR** – Comprehensive Annual Financial Report

**CIP** – District-wide Capital Improvement Plan

**CPRP** – Certified Park and Recreation Professional, a designation for professionals with a bachelor's or higher degree, who meet certain years of experience and successfully pass a NRPA examination

**Committee of the Whole** – Board of Commissioners Committee consisting of all the Board members and chaired by the Board President

**Deferred Projects** – Capital projects that were appropriated and considered important enough for continued work in the next fiscal year

**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

**IPRA** – Illinois Parks and Recreation Association, a statewide organization of park and recreation professionals advocating the benefits of parks, recreation and conservation

**ISI** – Ice Skating Institute

**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.

# NORTHBROOK PARK DISTRICT

## Appendix F

### Glossary

**NPRA** – 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, an association of 12 park districts and villages that pool resources to serve adults and children with special needs

**PDRMA** – Park District Risk Management Association, an association of more than 150 park and conservation districts that pool resources to maximize safe park conditions while managing the risk of recreation activities

**Tax Levy** – The amount of property tax dollars the park district requests in the subsequent fiscal year

**Tax Rate** – Derived by dividing the tax levy by the total EAV

**Velodrome** – A 400-meter, oval, short-banked asphalt track used for bicycle racing

**NORTHBROOK PARK DISTRICT**  
**Appendix G**  
**2020 Detailed Capital Improvement Plan**