



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

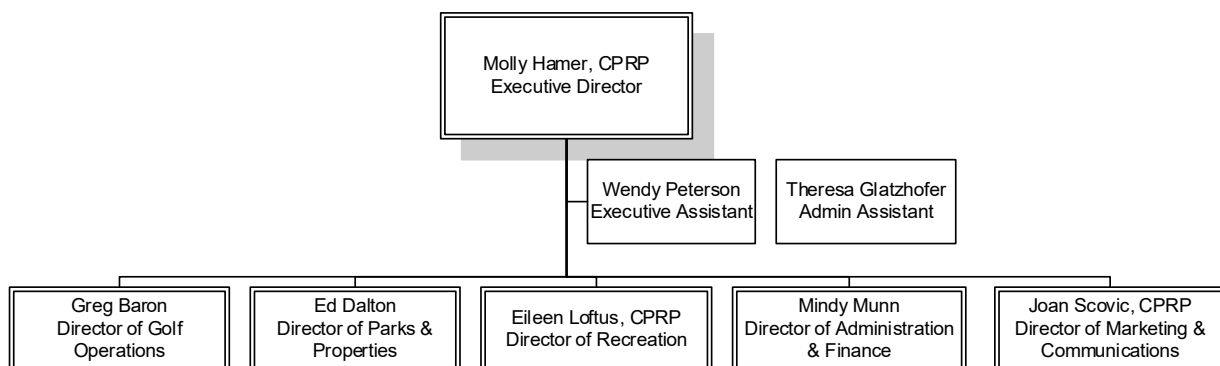
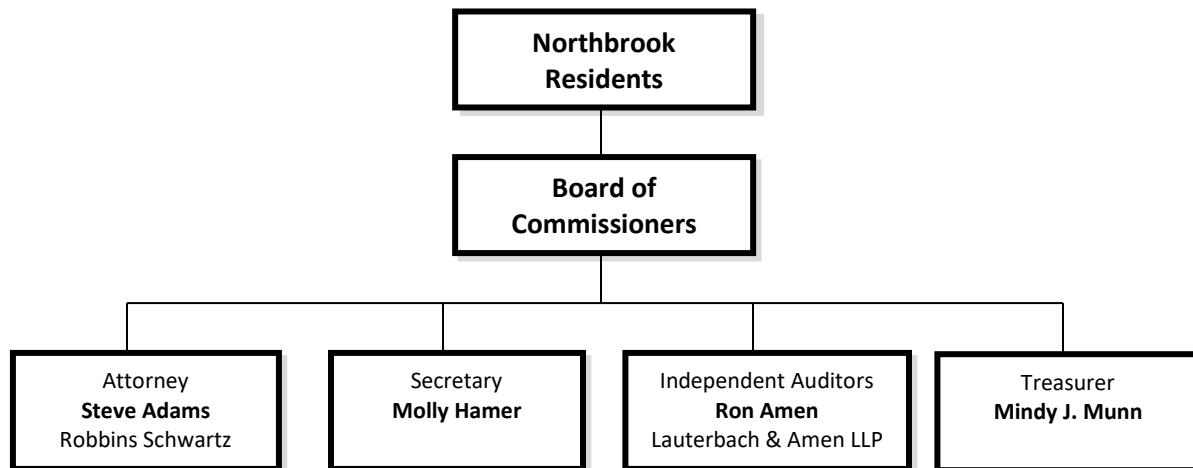
Northbrook, Illinois 60062

847-291-2960

nbparks.org

NORTHBROOK PARK DISTRICT

Organization Chart



NORTHBROOK PARK DISTRICT



Our Mission

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

Our Vision

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

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!

NORTHBROOK PARK DISTRICT

Table of Contents

District Profile	1-2
Budget Recognition.....	3
Budget Message.....	4-6
Comprehensive Master Plan.....	7-8
Budget Overview.....	9-14
Guidelines and Processes	9-11
Debt Position	12-13
Tax Funding.....	14-15
Consolidated Budget Analysis.....	16-20
Overview	16
Major/Non-Major Funds	16
Fund	17
Divisional	17
Consolidated Revenue.....	18
Consolidated Expenditures.....	19
District-Wide Income Statement.....	20
Divisional Budget Analysis	21-52
Division of Administration and Finance.....	21-28
Division of Parks and Properties.....	29-33
Division of Golf Operations.....	34-40
Division of Recreation.....	41-52
Appendix A – 2020 Capital Improvement Plan Summary	53
Appendix B – Historical Tax Rates.....	54
Appendix C – Employee Headcount by Type	55
Appendix D – Operating/Non-Operating Surplus by Fund	56
Appendix E – Detail by Fund	57-62
Appendix F – Glossary.....	63-64
Appendix G – 2020 Capital Improvement Plan - Detailed	

NORTHBROOK PARK DISTRICT

District Profile

Established	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.
Governed	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.
Boundaries	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.
Population	According to the 2010 census, the population of Northbrook is approximately 33,170, with 25,361 residents over the age of 18.
Demographics	<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>
Real Estate	The 2018 equalized assessed value (EAV) of real estate was \$2,627,911,440.
Tax Rate	The 2018 tax rate was \$.455 per \$100 of assessed value (5% of average real estate tax bill).
Fiscal Year Budget	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.
Debt Rating	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

Park Resources	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.
Programs/Services	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.
Staff	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.
Affiliations	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).
Contact	Northbrook Park District, 545 Academy Drive, Northbrook, Illinois 60062 Phone: 847-291-2960, Fax: 847-205-1154
Website	nbparks.org

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

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
Operating Surplus	1,790,780	4,777,717	3,773,080	3,752,802	598,401
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)
Net Surplus	(14,893,561)	8,929,311	2,894,105	1,368,094	(3,238,233)

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
Total	7,535,000.00	3,839,400.00	11,374,400.00

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 ¹	Debt Per Capita	% of Equalized Value	% of Fund Balance ²
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%

¹See debt limit calculation in next section

²Refer 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

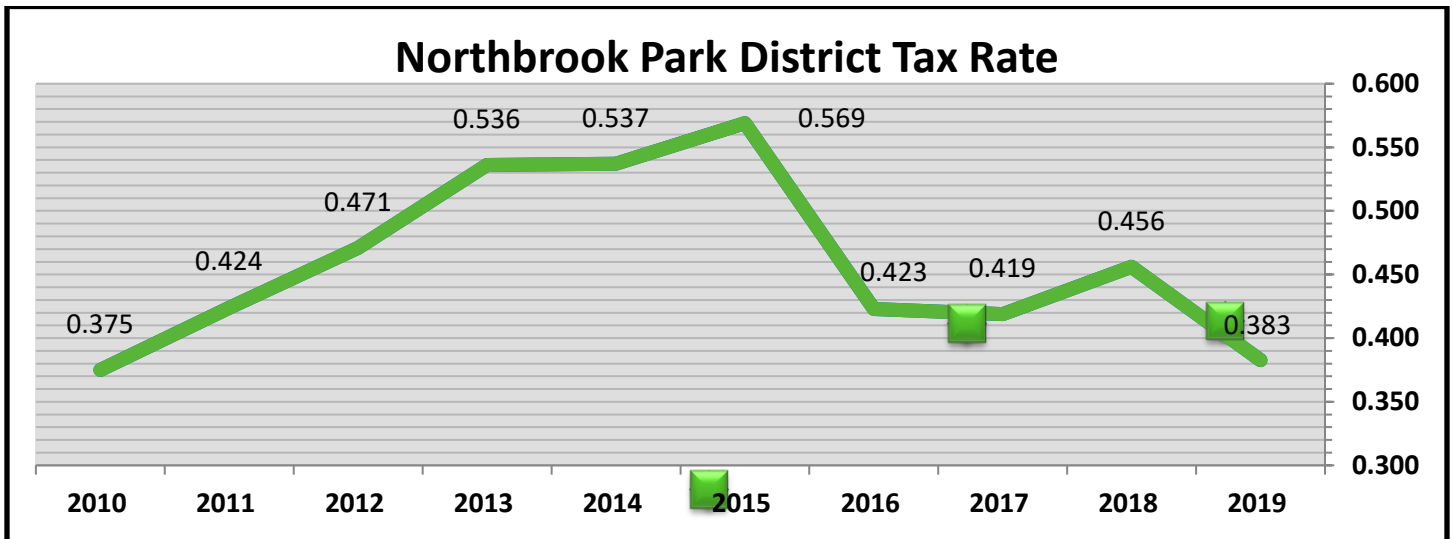
Budget Overview

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.

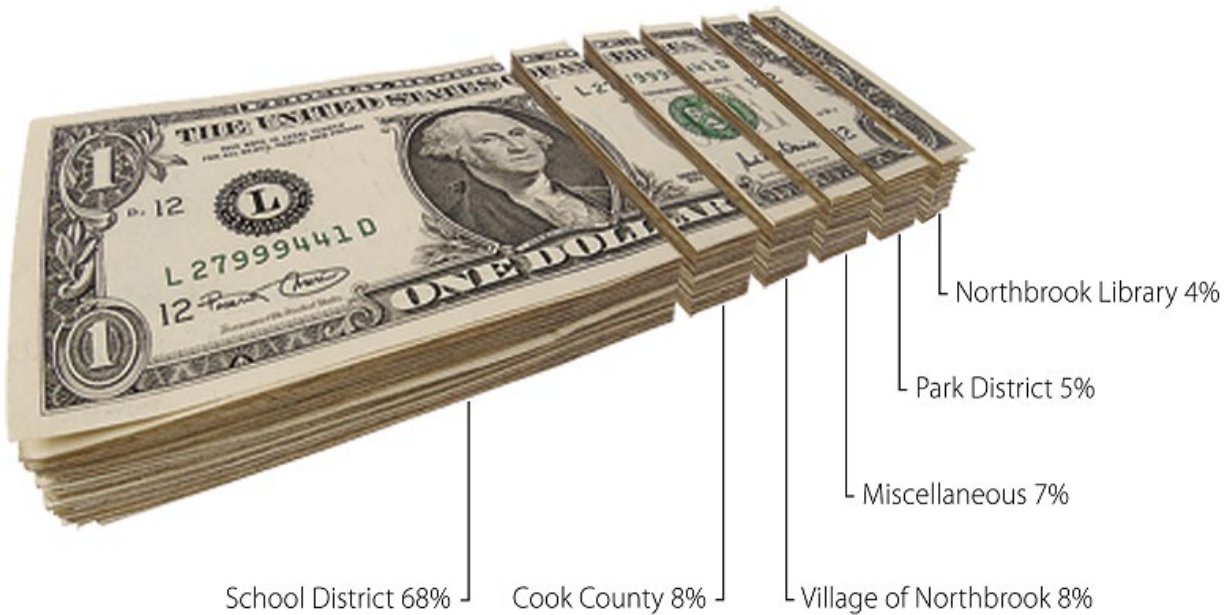
Based on the estimated tax rate for the 2020 budget, the average homeowner will pay approximately \$764 in property taxes to the District (using the 2010 census estimated median home value of \$553,400). The District's tax rate represents approximately 5% of a resident's tax bill and could vary slightly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

NORTHBROOK PARK DISTRICT

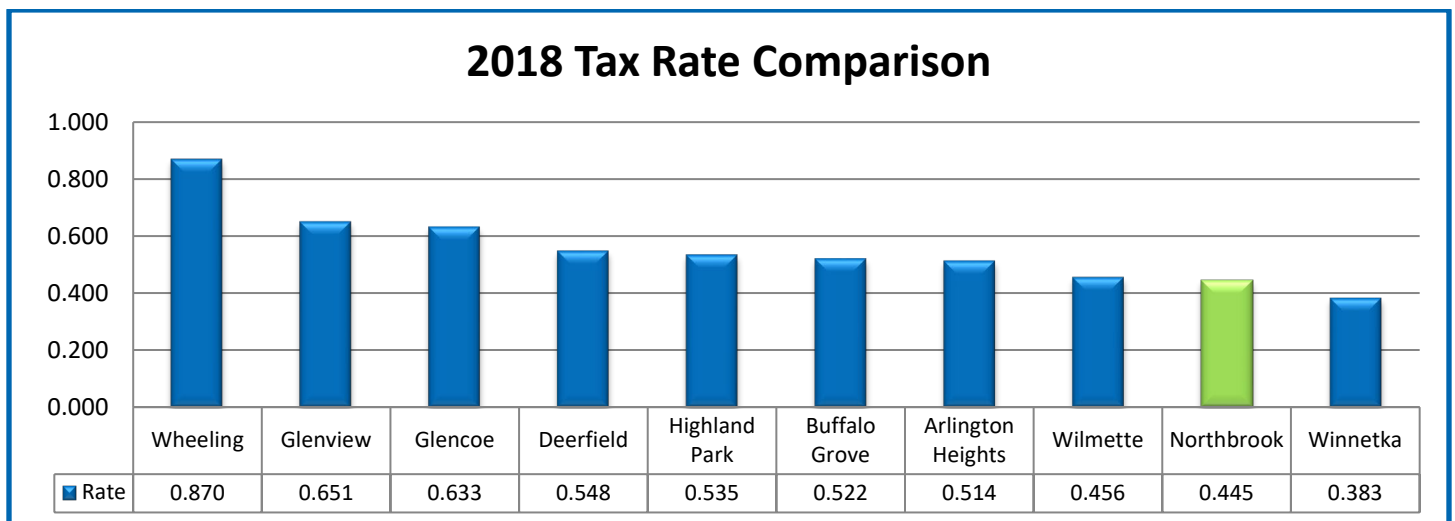
Budget Overview

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.

	Major			Non-Major	
Revenue	General	Recreation	Debt Service	Special Rec	Total
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
Total	7,324,125	10,977,621	2,212,442	1,125,000	21,639,188
Expenditures					
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
Total	28,853,208	9,904,140	2,195,963	1,579,438	42,532,749
Excess Revenues Over Expenditures	(21,529,083)	1,073,481	16,479	(454,438)	(20,893,561)
Other Financing					
Debt Issuance	6,000,000	0	0	0	6,000,000
Operating Transfer	1,073,481	(1,073,481)	0	0	0
Total	7,073,481	(1,073,481)	0	0	6,000,000
Net Surplus (Deficit)	(14,455,602)	0	16,479	(454,438)	(14,893,561)

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)
Total	27,542,653	27,639,188	42,532,749	(14,893,561)	12,649,092

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.

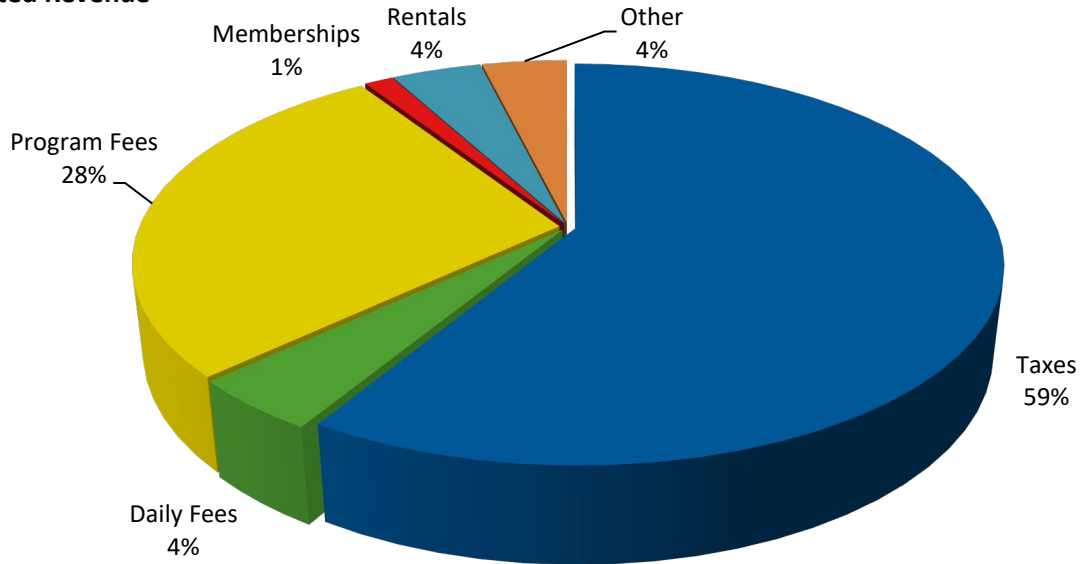
Division	Revenue	Expenses	Surplus (Deficit)
Admin & Finance	\$ 19,178,041	\$ 7,050,860	\$ 12,127,181
Parks & Properties	83,526	4,053,629	(3,970,103)
Golf Operations	500,948	9,409,531	(8,908,583)
Recreation	7,876,673	22,018,729	(14,142,056)
Total	27,639,188	42,532,749	(14,893,561)

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)
Total Revenue	21,639,188	100%	22,305,302	100%	(666,114)	21,137,911	501,277

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.

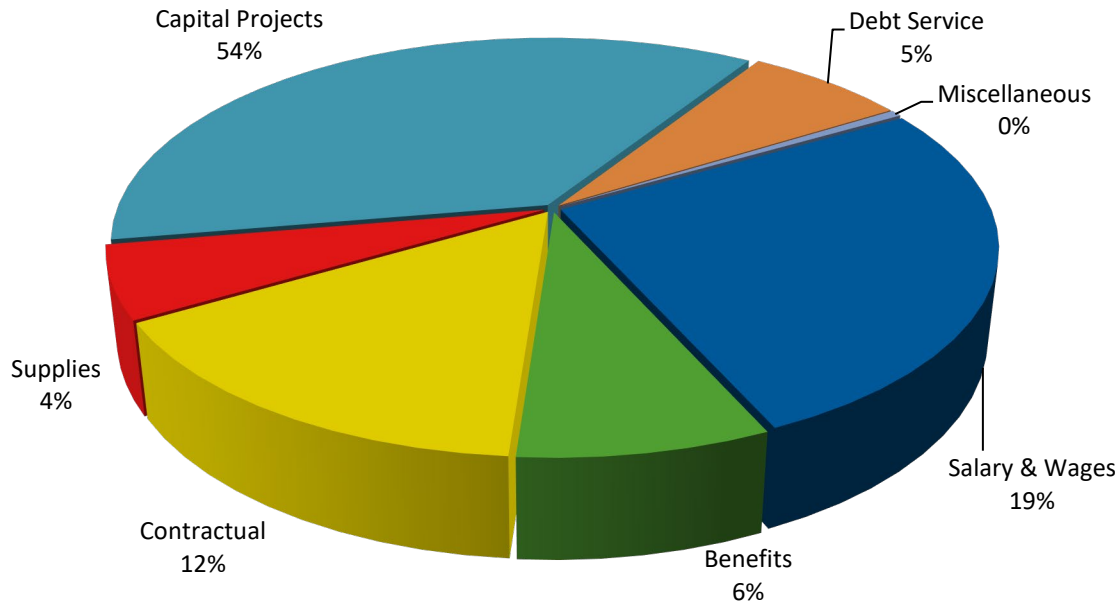
Daily fees are expected to decline \$1.5 million or 61.8% as Sportsman's operation goes off-line in 2020 for course and clubhouse renovations. Although not a large number, it should be noted that daily admission fees will be increased at both pools in 2020 to help offset an increase in labor costs driven 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
Total Expenses	42,532,749	100%	29,411,197	100%	13,061,552	24,078,398	5,332,799

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

	A	B	C	D	E	F	A-C		A-B	
					8 Month May 1-Dec 31 2017 Final	12 Month 2016/17 Final			2020 Budget vs. 2019 Estimate	
Consolidated	2020 Budget	2019 Estimate	2019 Budget	2018 Final			Budget Comparison	%	%	
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%
Operating Revenue	21,639,188	22,292,132	22,305,302	21,137,912	12,316,178	22,588,016	(666,114)	-3.0%	(652,944)	-2.9%
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%
Operating Expense	19,761,929	17,566,046	18,635,747	17,128,316	12,878,547	18,662,421	1,126,182	6.0%	2,195,883	12.5%
Operating Surplus/(Deficit)	1,877,259	4,726,086	3,669,555	4,009,596	(562,369)	3,925,595	(1,792,296)	-49%	(2,848,827)	-60.3%
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%
Other	(16,770,820)	4,203,225	(775,450)	(2,641,502)	(2,675,865)	(5,415,979)	(15,995,370)	2062.7%	(20,974,045)	-499.0%
Net Surplus/(Deficit)	(14,893,561)	8,929,311	2,894,105	1,368,094	(3,238,234)	(1,490,384)	(17,787,666)	-614.6%	(23,822,872)	-266.8%

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.

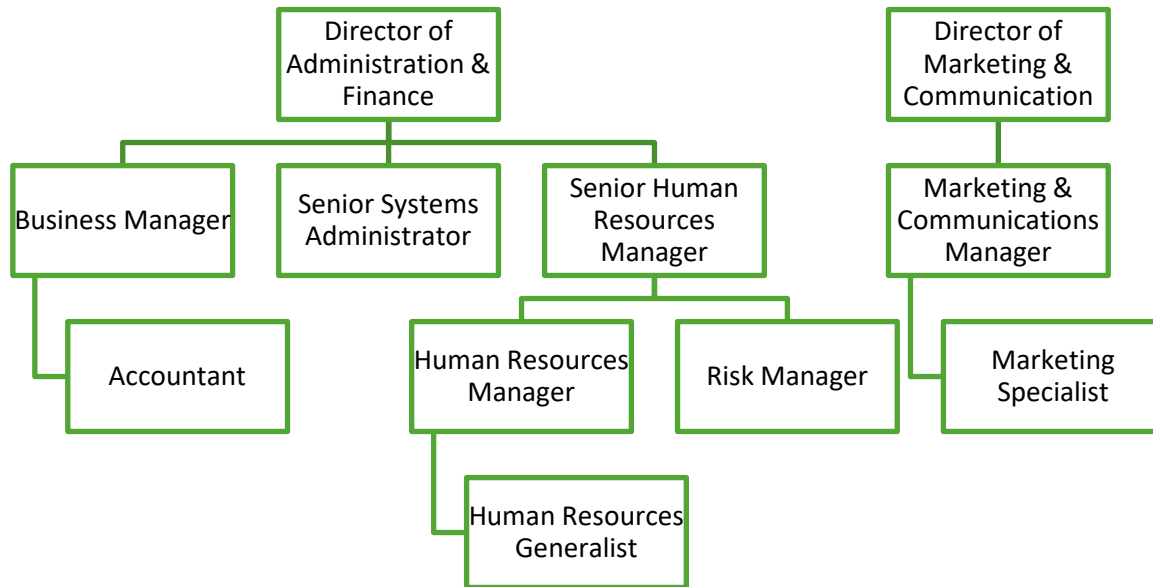


NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Administration and Finance

Organizational Chart – Administration



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Administration and Finance

	A	B	C	D	E	F	A-C		A-B	
Administration & Finance 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	\$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%
Operating Revenue	13,178,041	12,465,508	12,303,500	11,635,726	4,593,702	12,971,231	874,541	7.1%	712,533	5.7%
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%
Operating Expense	6,114,860	5,156,046	5,214,793	4,804,189	4,572,298	7,244,896	900,067	17.3%	958,814	18.6%
Operating Surplus/(Deficit)	7,063,181	7,309,462	7,088,707	6,831,537	21,404	5,726,335	(25,526)	0%	(246,281)	-3.4%
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%
Other	5,064,000	9,841,493	9,490,000	(194,096)	(2,282,425)	(5,068,695)	(4,426,000)	-46.6%	(4,777,493)	-48.5%
Net Surplus/(Deficit)	12,127,181	17,150,955	16,578,707	6,637,441	(2,261,021)	657,640	(4,451,526)	-26.9%	(5,023,774)	-29.3%

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 2nd or 3rd 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

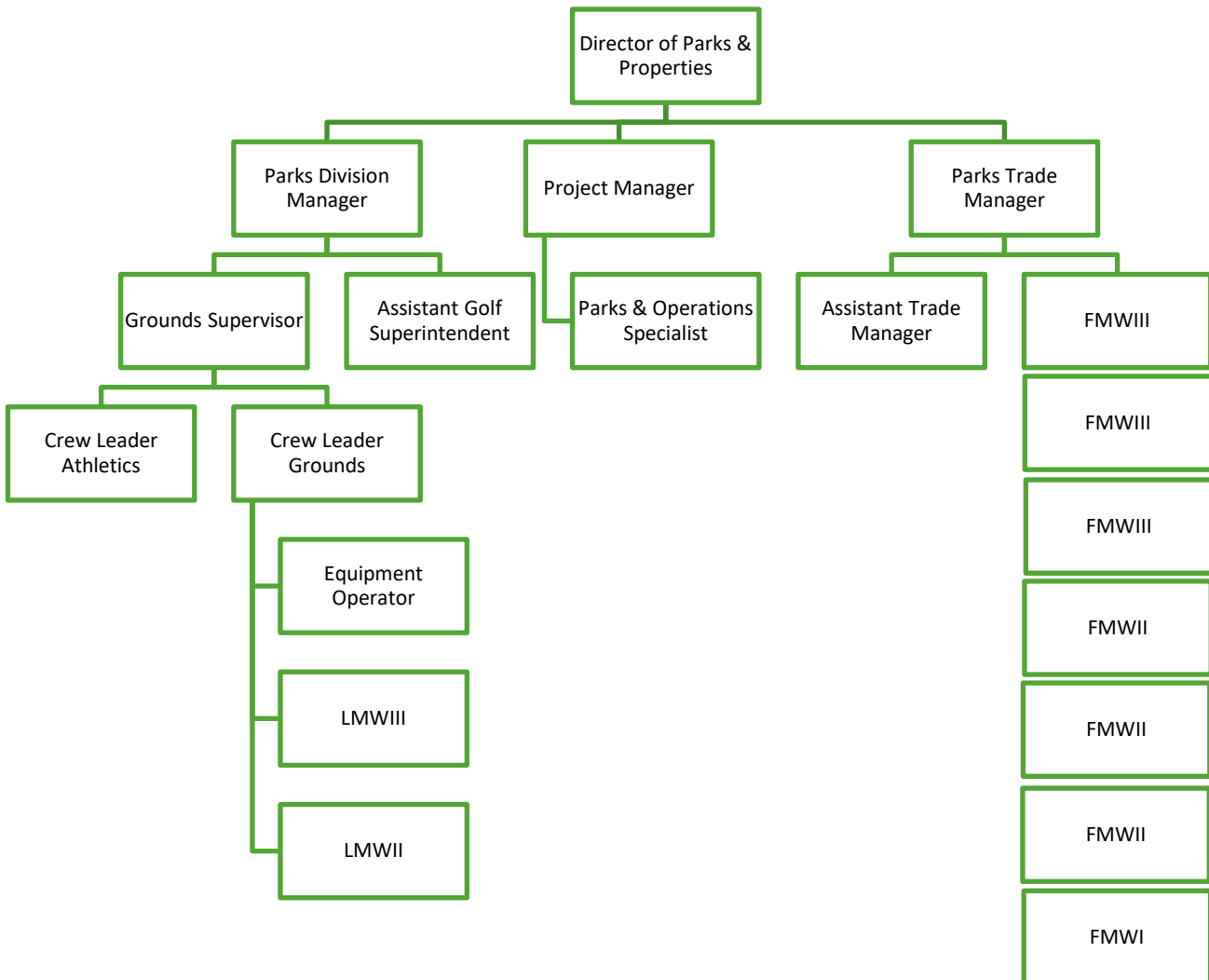
Specialty maintenance includes exotic pest/vegetation control, prairie maintenance, snow removal, outdoor ice rinks and special event support.

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%
Operating Revenue	83,526	79,341	85,190	81,631	72,676	89,571	(1,664)	-2.0%	4,185	5.3%
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%
Operating Expense	2,931,059	2,589,419	2,818,535	2,580,918	1,675,686	2,191,257	112,524	4.0%	341,640	13.2%
Operating Surplus/(Deficit)	(2,847,533)	(2,510,078)	(2,733,345)	(2,499,287)	(1,603,010)	(2,101,686)	(114,188)	4%	(337,455)	13.4%
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%
Other	(1,122,570)	(466,879)	(625,700)	(406,778)	0	0	(496,870)	79.4%	(655,691)	140.4%
Net Surplus/(Deficit)	(3,970,103)	(2,976,957)	(3,359,045)	(2,906,065)	(1,603,010)	(2,101,686)	(611,058)	18.2%	(993,146)	33.4%

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

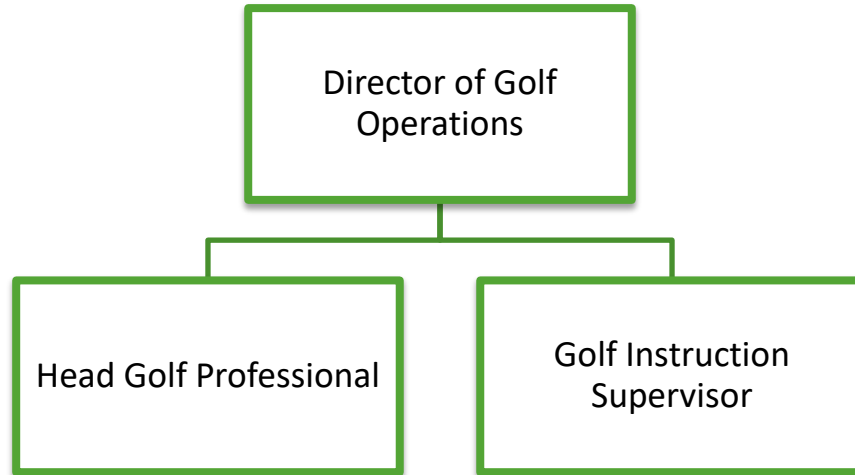
The Division manages food service to provide quality food and beverage service for patrons at Sportsman's Country Club. The District utilizes outside contractors to coordinate food and vending services.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

Organization Chart - Golf



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

	A	B	C	D	E	F	A-C		A-B	
					8 Month May 1-Dec 31 2017 Final	12 Month 2016/17 Final			2020 Budget vs. 2019 Estimate	
Golf Division	2020 Budget	2019 Estimate	2019 Budget	2018 Final			Budget Comparison	%	%	%
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%
Operating Revenue	500,948	2,672,373	2,807,704	2,705,399	2,630,996	2,725,224	(2,306,756)	-82.2%	(2,171,425)	-81.3%
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%
Operating Expense	1,873,281	2,594,456	2,794,335	2,755,608	2,167,019	2,789,109	(921,054)	-33.0%	(721,175)	-27.8%
Operating Surplus/(Deficit)	(1,372,333)	77,917	13,369	(50,209)	463,977	(63,885)	(1,385,702)	-10365%	(1,450,250)	-1861.3%
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%
Other	(7,536,250)	(458,393)	(1,313,750)	(789,546)	(393,440)	(347,284)	(6,222,500)	473.6%	(7,077,857)	1544.1%
Net Surplus/(Deficit)	(8,908,583)	(380,476)	(1,300,381)	(839,755)	70,537	(411,169)	(7,608,202)	585.1%	(8,528,107)	2241.4%

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

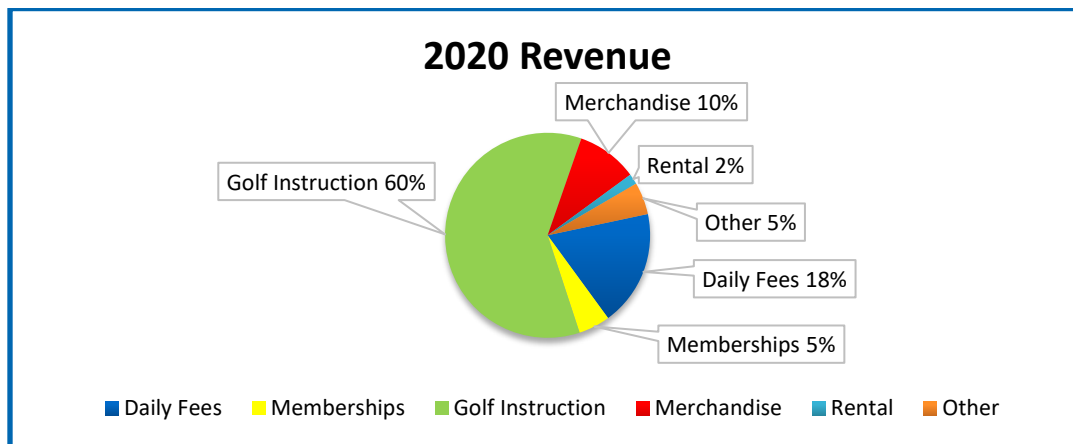
Budget Highlights

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.

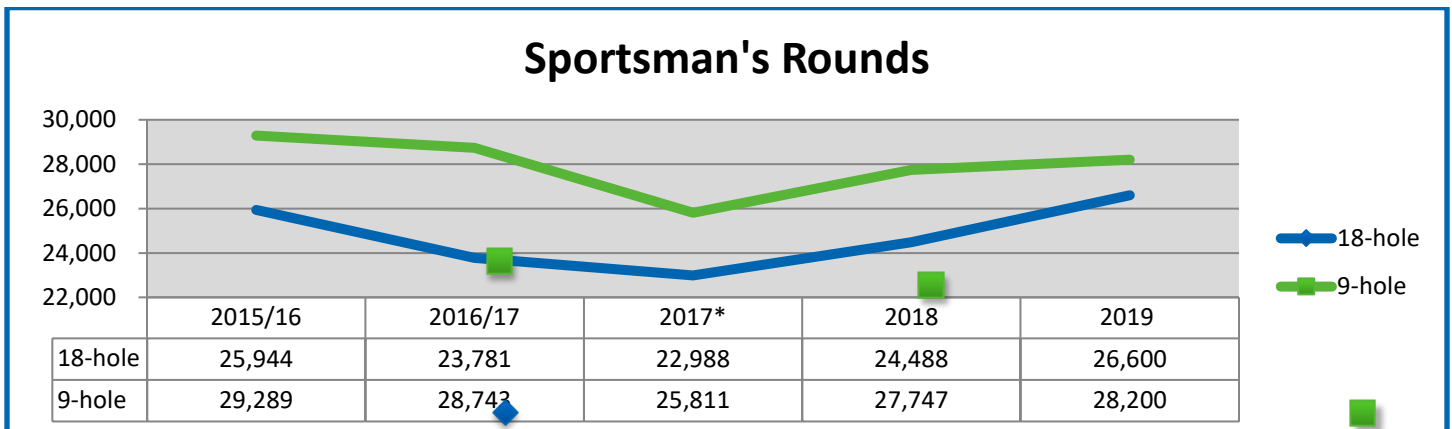
Revenue

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 4th 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
---	---

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.

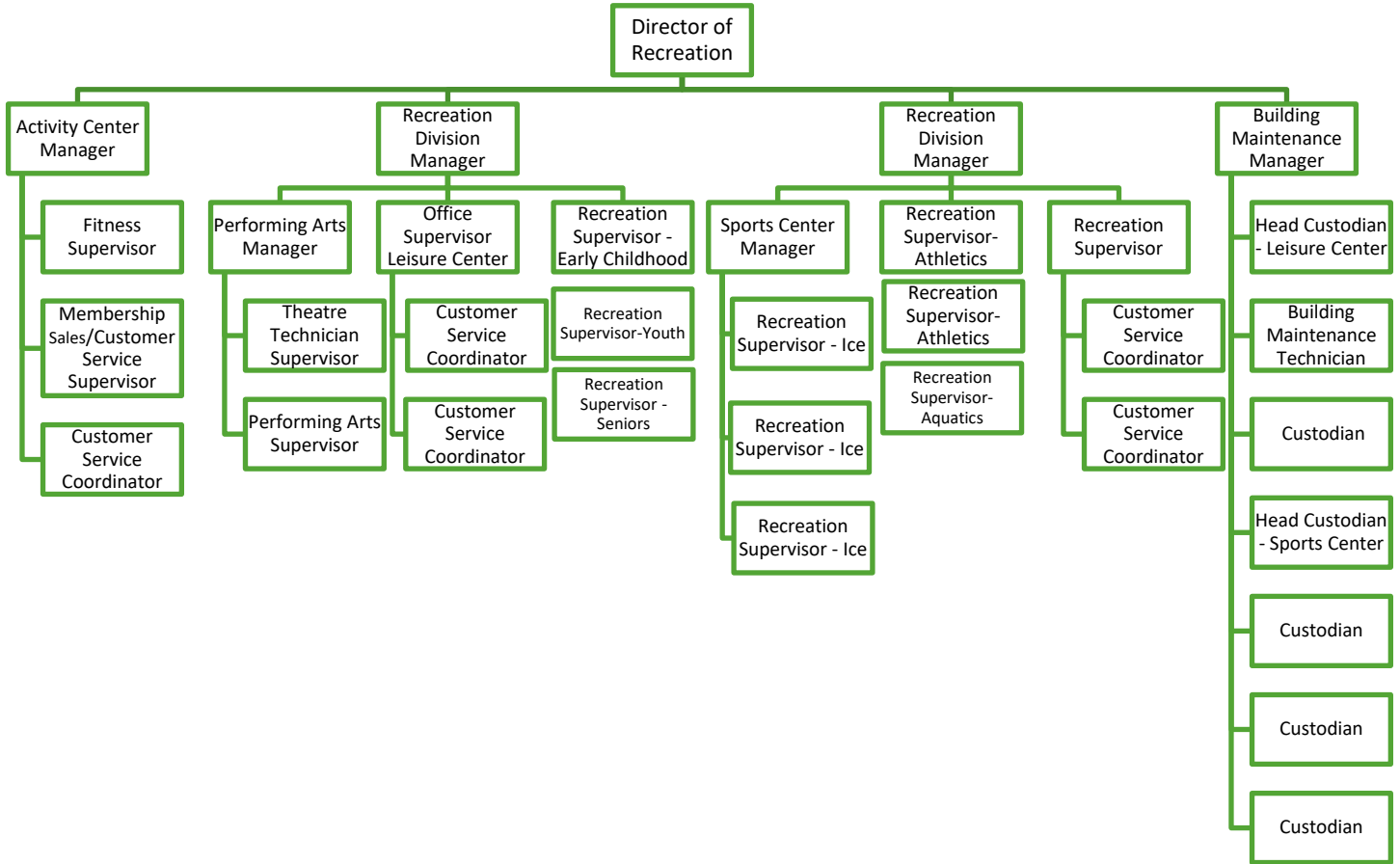
The District partners with the Village of Northbrook to provide residents with July 4th festivities, including a bike parade, parade, and fireworks show.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Organization Chart - Recreation



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

	A	B	C	D	E	F	A-C		A-B	
					8 Month May 1-Dec 31 2017 Final	12 Month 2016/17 Final			2020 Budget vs. 2019 Estimate	
Recreation Division	2020 Budget	2019 Estimate	2019 Budget	2018 Final			Budget Comparison	%		%
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%
Operating Revenue	7,876,673	7,074,910	7,108,908	6,715,155	5,018,804	6,801,990	767,765	10.8%	801,763	11.3%
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%
Operating Expense	8,842,729	7,226,125	7,808,084	6,987,601	4,463,544	6,437,159	1,034,645	13.3%	1,616,604	22.4%
Operating Surplus/(Deficit)	(966,056)	(151,215)	(699,176)	(272,446)	555,260	364,831	(266,880)	38%	(814,841)	538.9%
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%
Other	(13,176,000)	(4,712,996)	(8,326,000)	(1,251,082)	0	0	(4,850,000)	58.3%	(8,463,004)	179.6%
Net Surplus/(Deficit)	(14,142,056)	(4,864,211)	(9,025,176)	(1,523,528)	555,260	364,831	(5,116,880)	56.7%	(9,277,845)	190.7%

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

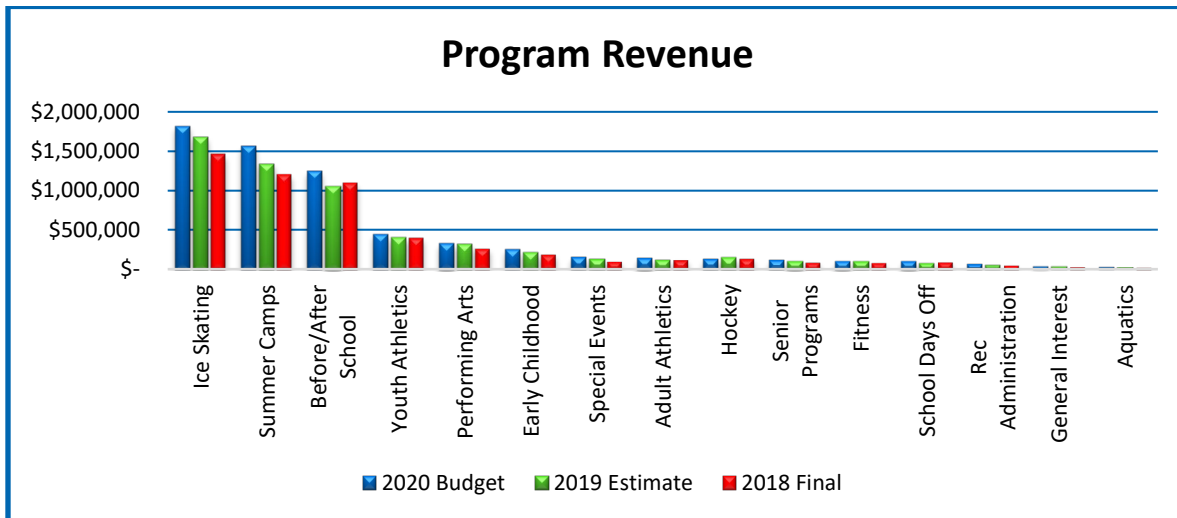
Budget Highlights

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.

	A	B	C		A-C		A-B	
Revenue	2020 Budget	2019 Estimate	2019 Budget	2018 Final	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%
Total	7,876,673	7,074,910	7,108,908	6,715,156	767,765	10.8%	801,763	11.3%

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%
Total	5,698,453	4,963,988	5,013,790	4,713,875	684,663	13.7%	(734,465)	-14.8%

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%
Total	872,156	894,368	864,611	859,638	7,545	0.9%	(22,212)	-2.5%

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
Administration		Golf	
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 (Carryover)	832,750
Subtotal	936,000	Subtotal	7,536,250
Parks & Planning		Recreation	
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		
TPPF - Interactive Map Signage (Manager Account)	6,000	HVAC / Pool Heater Replacements (3)	104,500
Basketball Court Repairs (MHP + GNV crackfill / colorcoat)	18,500	Meadowhill Park Master Plan	68,000
Emergency Generator Replacement (Engineering / Installation)	4,500		
Trash Receptacle & Bench Replacement	13,500	Activity Center Planning & Construction	9,000,000
Tuckpointing (545 Academy Drive)	235,000	Portion Pool Deck Furniture Replacement	10,000
2002 Kubota 60" Zero-Turn Diesel Mower (4670)	30,000	Sports Center Engineering/Replacements various	265,000
1996 Kubota B2100 Tractor (5222) (Utility Cart)	24,500	Parking Lot Replacement-South & West Lots (Engineering)	35,000
2001 GMC 2WD 1500 Truck (3230)	56,250	Meadowhill Park Master Plan (Carryover)	634,000
Marquee Sign Refurbishment	18,000	Activity Center Construction (Carryover)	3,000,000
Playground Design / Replacement	47,000		
Playground Design / Replacement (School to Purchase Equip)(Not our Asset)	18,000	Subtotal	13,176,000
Fence Replacement	16,000		
Shoreline Stabilization / Sheet Piling Replacement	361,000		
Tennis Court Renovations (West + WOG) (Carryover)	26,070		
Subtotal	1,122,570	Grand Total	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
Total Tax Levy:	\$11,983,276	\$11,962,049	\$11,215,423	\$10,891,151	\$12,297,565
<u>Fund / Tax Rate</u>					
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
Total Tax Rate:	\$0.3827	\$0.4552	\$0.4181	\$0.4227	\$0.5684
<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
Total Tax Levy:	\$12,182,604	\$12,007,814	\$11,787,788	\$11,434,647	\$11,242,767
<u>Fund / Tax Rate</u>					
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
Total Tax Rate:	\$0.5365	\$0.5354	\$0.4710	\$0.4243	\$0.3741

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

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
Operating Surplus	1,790,780	4,777,717	3,773,080	3,752,802	598,401	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
Net Surplus	(14,893,561)	8,929,311	2,894,105	1,368,094	(3,238,233)	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	-	-	-	-	-	
Total Operating Revenue	\$ 19,266,746	\$ 20,023,011	\$ 20,086,054	\$ 18,818,930	\$ 11,397,721	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 ¹	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	-	-	-	-	-	
Total Operating Expense	\$ 17,475,966	\$ 15,245,294	\$ 16,312,974	\$ 15,066,127	\$ 10,799,319	B
Operating Surplus	\$ 1,790,780	\$ 4,777,717	\$ 3,773,080	\$ 3,752,802	\$ 598,402	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	
Total Non-Operating Revenue	\$ 8,372,442	\$ 12,260,614	\$ 12,219,248	\$ 2,318,983	\$ 918,457	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	
Total Capital Expense	\$ 22,770,820	\$ 5,788,268	\$ 10,775,450	\$ 2,641,502	\$ 2,675,865	E
Debt Service	2,285,963	2,320,752	2,322,773	2,062,189	2,079,226	
Total Non-Operating Expense	\$ 25,056,783	\$ 8,109,020	\$ 13,098,223	\$ 4,703,691	\$ 4,755,091	F
Net Surplus	\$ (14,893,561)	\$ 8,929,311	\$ 2,894,105	\$ 1,368,094	\$ (3,238,232)	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
Total	6,140,125	5,637,646	5,425,842	4,837,837	1,817,009	4,271,509	714,283	502,479
Expenditures								
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
Total	5,329,861	4,395,272	4,773,690	4,360,898	3,190,901	5,043,508	556,171	934,589
Net Surplus	810,264	1,242,374	652,152	476,939	(1,373,892)	(771,999)	158,112	(432,110)

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
Total	10,977,621	12,283,883	12,516,612	11,993,217	8,651,283	12,269,662	(3,875,991)	(1,306,262)
Expenditures								
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
Total	9,904,140	9,087,644	9,819,934	8,956,916	6,436,592	8,845,954	84,206	816,496
Net Surplus	1,073,481	3,196,239	2,696,678	3,036,301	2,214,691	3,423,708	(3,960,197)	(2,122,758)

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	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-	-
Supplies	47,501	-	-	-	-	-	47,501	47,501
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	47,501	-	-	-	-	-	47,501	47,501
Net Surplus	(47,501)	-	-	-	-	-	(47,501)	(47,501)

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	-	-	-	-	-	-	-	-
Total	1,125,000	887,547	910,000	529,869	206,479	530,965	237,453	215,000
Expenditures								
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)	-	-
Total	1,579,438	641,115	836,000	457,510	285,757	598,484	938,323	743,438
Net Surplus	(454,438)	246,432	74,000	72,359	(79,278)	(67,519)	(700,870)	(528,438)

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	-	-	-	-
Total	160,000	133,655	137,000	129,475	42,191	112,388	23,000	26,345
Expenditures								
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)	-	-
Total	187,250	41,147	45,000	311,228	328,931	(116,125)	142,250	146,103
Net Surplus	(27,250)	92,508	92,000	(181,753)	(286,740)	228,513	(119,250)	(119,758)

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	-	-	-	-	-	-	-	-
Total	500,000	556,586	560,000	544,217	231,778	622,084	(60,000)	(56,586)
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	621,525	540,470	550,000	494,798	392,807	542,290	71,525	81,055
Contractual	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	621,525	540,470	550,000	494,798	392,807	542,290	71,525	81,055
Net Surplus	(121,525)	16,116	10,000	49,419	(161,029)	79,794	(131,525)	(137,641)

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	-	-	-	-	-	-	-	-
Total	400,000	439,062	450,000	494,743	274,208	738,066	(50,000)	(39,062)
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	437,298	357,606	385,000	507,616	344,802	497,829	52,298	79,692
Contractual	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	437,298	357,606	385,000	507,616	344,802	497,829	52,298	79,692
Net Surplus	(37,298)	81,456	65,000	(12,873)	(70,594)	240,237	(102,298)	(118,754)

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	-	-	-	-	-	-	-	-
Total	100,000	195,263	200,000	395,794	207,725	558,821	(100,000)	(95,263)
Expenditures								
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	-	-	-	-	-	-	-	-
Total	307,603	299,587	309,750	293,635	161,549	267,058	(2,147)	8,016
Net Surplus	(207,603)	(104,324)	(109,750)	102,160	46,176	291,763	(97,853)	(103,279)

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	-	-	-	-	-	-	-	-
Total	24,000	23,024	23,600	23,253	9,239	24,778	400	976
Expenditures								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Contractual	26,600	23,600	23,600	23,100	23,600	23,100	3,000	3,000
Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	26,600	23,600	23,600	23,100	23,600	23,100	3,000	3,000
Net Surplus	(2,600)	(576)	-	153	(14,361)	1,678	(2,600)	(2,024)

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	-	-	-	-	-	-	-	-
Total	2,212,442	2,031,473	2,082,248	2,058,864	817,551	2,898,551	130,194	180,969
Expenditures								
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)	-	-
Total	2,195,963	2,172,773	2,172,773	2,062,189	2,079,226	3,318,105	23,190	23,190
Net Surplus	16,479	(141,300)	(90,525)	(3,325)	(1,261,675)	(419,554)	107,004	157,779

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)
		-						
Total	6,000,000	10,095,486	10,000,000	130,643	58,715	561,192	(4,000,000)	(4,095,486)
Expenditures								
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	-	-	-	-	-	-	-	-
Total	21,895,570	5,795,100	10,495,450	2,301,929	2,310,245	5,058,195	11,400,120	16,100,470
Net Surplus	(15,895,570)	4,300,386	(495,450)	(2,171,286)	(2,251,530)	(4,497,003)	(15,400,120)	(20,195,956)

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)
Total	27,639,188	32,283,625	32,305,302	21,137,912	12,316,178	22,588,016	(4,666,114)	(4,644,437)
Expenditures								
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
Total	42,532,749	23,354,314	29,411,197	19,769,818	15,554,410	24,078,398	13,121,552	19,178,435
Net Surplus	(14,893,561)	8,929,311	2,894,105	1,368,094	(3,238,232)	(1,490,382)	(17,787,666)	(23,822,872)

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



2020 Capital Improvement Plan



FINAL

Table of Contents

Topic	Page
Introduction	2-3
Boundaries, Parks and Facilities Map	4-5
Property and Facilities	6-9
Capital Improvement Plan Listing by Location.....	10-19
Project Descriptions	20-36
Projects under \$10,000 (Manager's Account)	37-42
Appendix	43
Appendix A — Golf Fleet Inventory	44-47
Appendix B — Park Fleet Inventory	48-51
Appendix C — Playground Inventory.....	52
Appendix D — Hard Court/Surface Inventory	53
Appendix E — Lighting Systems Inventory	54
Appendix F — Heating, Ventilation, Air Conditioning and Refrigeration Inventory.....	55-58
Appendix G — Roof Inventory	59
Appendix H — Asphalt Parking Lot & Pathway Inventory	60-61
Appendix I — Fence Inventory.....	62-63
Appendix J — Information Technology Inventory	64-68
Appendix K — Carry-over Projects.....	69

Introduction

The Capital Improvement Plan (CIP) is Northbrook Park District's forecast of park and facility improvements including the repair and replacement of existing equipment and vehicles.

With the completion and adoption of the District's 2016-2026 Comprehensive Master Plan (CMP), a 10-year CIP has been developed with community input and will be updated annually to serve as our road map to define priorities and projects. The District believed it was wise to develop this 10-year CIP after the completion and adoption of the CMP to ensure the alignment of the two documents' priorities. The District is now entering the fourth year of the CMP.

Capital Improvement Project Guidelines

The project must have:

- Monetary value of at least \$3,000
- Life of at least three years
- Result in the creation of a fixed asset or the renovation of a fixed asset
- Support the Alternatives and Preferred Strategies that are outlined in the Comprehensive Master Plan.

Included within the guidelines above are the following items:

- Purchase, improvement and development of land
- Equipment and machinery for new or expanded facilities
- Planning and engineering costs related to specific capital improvements
- Construction of new facilities
- Renovation or expansion of existing facilities.

The capital improvement process begins with each division submitting project requests for review. These projects are reviewed and evaluated by the members of the Senior Leadership Team with input from knowledgeable staff members. Projects are prioritized based on the District's overall goals and anticipated funding. All project costs are estimates based upon quotes provided by contractors and consultants for specific equipment or the scope of the project as defined at the time of this publication.

The final compilation of project requests is presented to the Board of Commissioners based on consensus agreement of the Executive Director and Division Directors.

Funding for projects is derived from general tax revenues, surplus from fee-for-service revenues, bond proceeds, development impact fees, state grants and donations. Worksheets contained in this Plan describe the projects and operational impacts, if any. The tentative schedules allow the District to make capital expenditures over

time with appropriate coordination among the Divisions. The CIP also includes funding for improvements recommended by the Americans with Disabilities Act (ADA) Transition Plan.

Highlights of the proposed 2020 plan:

- As part of the 2018-2022: New Places to Play initiative, we are excited to move forward with the continued construction of the new Activity Center at Techny Prairie Park and Fields and the continued engineering and design work for the renovation of the Sportsman's Country Club Golf Course. Construction is scheduled to begin in spring at Sportsman's.
- The Activity Center will house fitness studios, a cardio/strength area, gym, indoor walking/jogging track, stretching area, locker rooms, multipurpose room, child care and office space.
- At Sportsman's our goal is to have a new clubhouse with an appropriate food and beverage vendor for this new space. Improvements to the practice range, fairways, greens and tees and improved drainage will also be incorporated into the plan.
- Engineering will begin for the roof replacement, improvements to the exterior walls, and mechanical systems replacements to the Northbrook Sports Center with implementation of this project in 2021.
- Other Districtwide projects include: technology implementation, painting, tennis and basketball court repairs.
- The first of three construction phases will begin at Wood Oaks Green Park with the replacement of the seawall along Lake Shermer. The existing sheet piling is failing and will be replaced with a combination of Rosetta Stone retaining block and a graded sloped naturalized shoreline.
- Asphalt replacement, repair and sealcoating of parking lots and pathways at several facilities and parks are scheduled this fiscal year.
- Parks and Properties will continue to focus on repair and replacement of aging infrastructure and various amenities in our parks.

The proposed CIP for 2020 totals \$18.3 million. The 2020 CIP reflects an increase in spending from the 2019 CIP as the District will continue construction of the Activity Center and prepare for the start of renovations at Sportsman's Country Club.

A summary of the 2020 CIP will be in the Annual Budget, which also will be on the District's website, nbparks.org, and at the Joe Doud Administration Building after approval.

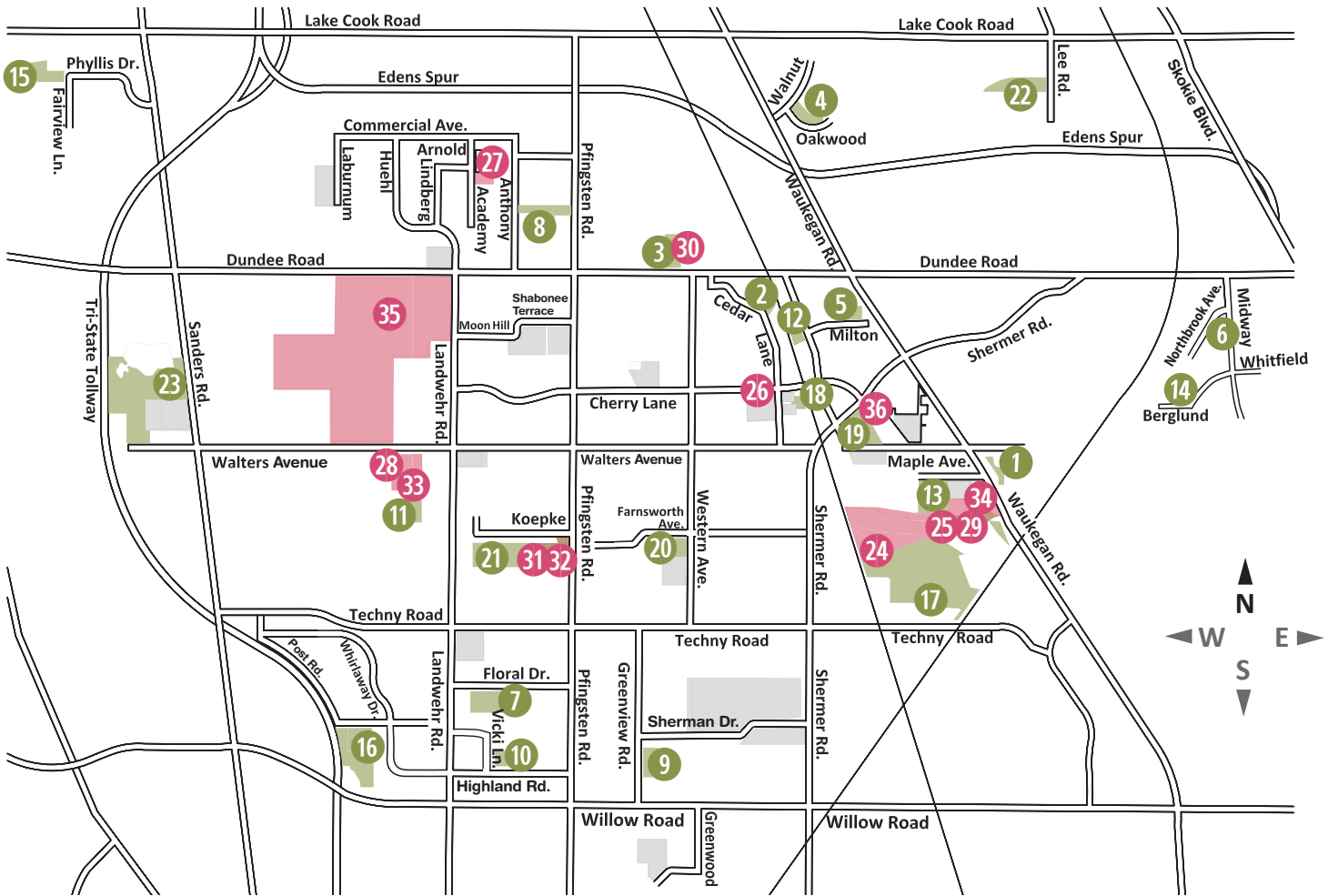
Northbrook Park District – Park Amenities Index

Key	Park/Recreation Area	Acres	Adaptive Swing	AEDs (Outdoor)	Baseball/Softball Diamonds	Basketball Courts	Batting Cages	Bike Repair Station	Bocce Courts	Cycling Track/Velodrome	Dog Park	Drinking Fountain	Eco/Naturalized Area	Educational Area	Field (Multi-purpose)	Field Hockey	Fitness Equipment (Outdoor)	Fishing	Grill(s)	Ice Skating Rink (Outdoor)	Pickleball	Picnic Areas	Playground	Restroom	Shelter	Skate Park	Sled Hill	Tennis Courts	Tennis Practice Wall	Trails & Pathways	Turf Fields	Volleyball Court (Sand)
1	Brees Park 1265 Country Lane	0.72																														
2	Cedar Lane Tot Lot 965 Cedar Lane	0.95			•																	•										
3	Coast Guard Park 2490 Dundee Road	4.39								•	•													•								
4	Countryside Park Walnut Circle & Oakwood Road	1.73		•	•						•											•							•			
5	Crestwood Park 1824 Milton Avenue	2.41	•								•					•				4		•					4	•	•			
6	Engelhardt Park 900 Midway Road	.196																											•			
7	Floral Park 3105 Floral Drive	.77	•		•						•	•	•			•						•							•			
8	Greenfield Park 2950 Harbor Lane	4.90		2	•						•			•								•										
9	Greenview Park 2407 Greenview Road	1.88	•		•						•					•						•	•						•			
10	Hampton Lane Park 2465 Vicki Lane	.72																														
11	Indian Ridge Park 3323 Walters Avenue	7.50	•	•	•			2			•	•		•								•							•			
12	Meadow Road Tot Lot 1000 Block of Meadow Road	0.62	•		•							•										•										
13	Meadowhill Park 1479 Maple Avenue	32.81	2	5	•		•		•		•			•					•			•	•						•			
14	Oaklane Park 636 Berglund Place	2.46	•								•											•					1					
15	Salceda Park 1010 Fairview Lane	2.78	•								•											•										
16	Stonegate Park 3425 Whirlaway Drive	10.61	•	2							•			•						6		•	•						•			
17	Techny Prairie Park and Fields 1700 Block of Techny Road	113.82	2	4		6	•				•	•	•	6	•		•	•			4	•	•*	4	•	•			•	•		
18	Tower Rink Behind 1225 Cedar Lane	.92												•					•													
19	Village Green Park Shermer Road & Meadow Road	10.00	•	•	•			•			•			•							•	•	•*	•					•			
20	Wescott Park 1820 Western Avenue	4.10	•	2							•			•								•								•		
21	West Park 1730 Pfingsten Road	24.05		3							•			•								•					3		•		2	
22	Williamsburg Square Park 200 Lee Road	8.56	•		•	•					•			•						3		•					3		•			
23	Wood Oaks Green Park 1150 Sanders Road	55.90	•	2			•				•			•			•	•		4	3	•	•	•		•	8	•	•			

* Village Green Park Restrooms Closed in Winter

NBPD_09_19

Northbrook Park District – Map and Facilities Index



Key	Park District Facility	Amenities
24	Anetsberger Golf Course & Techny Prairie Center Techny Prairie Park and Fields, 1750 Techny Road	▪ Nine-hole golf course, short game practice area and golf shop
25	Ed Rudolph Velodrome & Chalet Meadowhill Park, 1479 Maple Avenue	▪ Quarter-mile banked cycling track offering races and training sessions ▪ Indoor space (available for rental)
26	Greenbriar Gym 1225 Greenbriar Lane	▪ Indoor gymnasium space available during scheduled Park District hours
27	Joe Doud Administration Building 545 Academy Drive	▪ Administrative offices and Parks/Maintenance building
28	Leisure Center & Senior Center 3323 Walters Avenue	▪ Programs for children through seniors, gym, art studio, kitchen, library and parties ▪ Sunshine Preschool ▪ Community rooms (available for rental)
29	Meadowhill Aquatic Center Meadowhill Park, 1501 Maple Avenue	▪ Outdoor aquatic center includes: zero-depth area with play features, lap lanes, diving boards, tube and body slides, sun deck, shade canopy and locker rooms
30	Northbrook Dog Park Coast Guard Park, 2490 Dundee Road	▪ Fenced 2-acre area for dogs, .5-acre area for small dogs, dog wash, shelter, tables and benches
31	Northbrook Sports Center 1730 Pfingsten Road	▪ Two indoor NHL-sized ice rinks, skate shop ▪ Community rooms (available for rental)
32	Northbrook Sports Center Pool 1730 Pfingsten Road	▪ Outdoor aquatic center includes: zero-depth area with play features, vortex pool, climbing wall, lap lanes, water slide, diving board, sun deck, shade canopy and locker rooms
33	Northbrook Theatre 3323 Walters Avenue	▪ 268-seat auditorium used by theatre companies: professional actors, youth companies and community musical (available for rental)
34	Outdoor Education Center, Teams Challenge Course & Northbrook Climbing Tower Meadowhill Park, 1471 Maple Avenue	▪ Indoor and outdoor space used for team-building programs ▪ 30-foot tower with four climbing routes (available for rental)
35	Sportsman's Country Club 3535 Dundee Road	▪ Golf facility includes Classic 18 course, East 9 course, golf shop, practice range, mini-golf course, halfway house, on-course restrooms and dining area
36	Village Green Center 1810 Walters Avenue	▪ Athletics and Aquatics offices, picnic permit office ▪ Community room (available for rental)

Property and Facilities

Property and Facilities Owned by the District

The Northbrook Park District serves a population of approximately 33,600 residents. The District operates and maintains 543 acres of property, 32 of which are maintained through intergovernmental agreements. The District's 511 acres equal a ratio of 15.21 acres per 1,000 residents.

The District holds title to 28 parcels, representing more than 500 acres within the service area of approximately 13 square miles.

LOCATION	ACQUIRED	ACREAGE	BUILDING SIZE (SF)
545 Academy Drive <i>Administration and Maintenance Facility</i>	1/21/1993	2.75	52,486
Brees Park <i>1265 Countryside Lane</i>	10/17/1956	.72	0
Cedar Lane Lot A <i>1000 Block of Cedar Lane</i>	Donated 2/24/1955	.23	0
Coast Guard Park <i>2490 Dundee Road</i>	Granted 7/24/1978	4.39	0
Countryside Park <i>Walnut Circle and Oakwood Road</i>	Donated 3/28/1955	1.73	0
Crestwood Park <i>1824 Milton Avenue</i>	7/10/1930	2.41	0
Engelhardt Park <i>900 Midway Road</i>		.196	0
Floral Park <i>3105 Floral Drive</i>	11/24/2009	.77	0
Greenfield Park <i>2950 Harbor Lane</i>	Donated 4/9/1965	4.9	0

LOCATION	ACQUIRED	ACREAGE	BUILDING SIZE (SF)
Greenview Park <i>2407 Greenview Road</i>	9/12/2005	1.88	0
Hampton Lane Basin <i>2465 Vicki Lane</i>	Donated 11/28/1978	.72	0
Indian Ridge Park, Leisure Center, Senior Center and Northbrook Theatre <i>3323 Walters Avenue</i>	6/1/1984	7.5	44,735
Meadowhill Park, Meadowhill Aquatic Center, Chalet, Outdoor Education Center and 1605 Illinois <i>1501 Maple Avenue</i>	12/10/1958	32.81	17,604
Meadow Road Tot Lot <i>1000 Block of Meadow Road</i>	Donated 1/30/1956	.62	0
Oaklane Park <i>636 Berglund Place</i>	11/15/1984	2.46	0
Salceda North Park <i>1010 Fairview Lane</i>	Donated 6/1/1976	1.73	0
Salceda Park <i>1010 Fairview Lane</i>	8/5/1990	1.05	0
Sportsman's Country Club, Clubhouse, Practice Range, Halfway House and Cart Storage <i>3535 Dundee Road</i>	8/11/1978	151.82	21,585
Sportsman's East Nine and Maintenance Facility <i>3401 Dundee Road</i>	1/13/1988	63.04	14,780

LOCATION	ACQUIRED	ACREAGE	BUILDING SIZE (SF)
Stonegate Park <i>3425 Whirlaway Drive</i>	Donated 3/12/1997	6.15	0
Stonegate Park Lot 133 <i>3425 Whirlaway Drive</i>	12/12/2001	4.46	0
Techny Prairie Park and Fields, Techny Prairie Center and Picnic Pavilions <i>1750 Techny Road</i>	6/1/2000	60	2,240
Techny Prairie Park and Fields (formerly Meadowhill South), Picnic/Warming Shelter and Restrooms <i>1700 Techny Road</i>	Donated 1993-1995	47.82	1,400
Techny Prairie Park and Fields <i>180 Anets Drive</i>	12/16/2011	6.0	0
Village Green Park, Village Green Center and Pavilion <i>1810 Walters Avenue</i>	Donated 8/3/1944	10	5,923
Wescott Park <i>1820 Western Avenue</i>	5/6/1965	4.1	0
West Park, Northbrook Sports Center, Northbrook Sports Center Pool <i>1720 - 1730 Pfingsten Road</i>	5/6/1965	24.05	89,096
Williamsburg Square Park <i>200 Lee Road</i>	9/6/1974	8.56	0
Wood Oaks Green Park and Shelter/Restroom <i>1150 Sanders Road</i>	4/11/1975	55.9	1,750
TOTAL		508.92 ACRES	256,860 SQ. FT.

Property Leased by the District

In addition to the property and facilities listed on the previous pages, the District leases two parcels:

LOCATION	ACQUIRED	ACREAGE	BUILDING SIZE (SF)
Cedar Lane Tot Lot <i>965 Cedar Lane</i>		.95	0
Tower Rink <i>1225 Cedar Lane</i>	Lease 8/1954	1.5	0
TOTAL		2.45 ACRES	

Capital Improvement Plan Listing by Location

NORTHBROOK PARK DISTRICT CAPITAL IMPROVEMENT PLAN 2020 - 2027 Budget											
* Denotes anticipated year of improvement.	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year	
LOCATION / PROJECT											
ADMINISTRATIVE OFFICES											
Admin Office Furniture Addition/Replacement	21	13,000									
Computer Software Upgrade	21	125,000	40,000	40,000	42,000	42,000	42,000	42,000	42,000		
Main Computer Equipment & Network Replacement			45,000	75,000	45,000	45,000	45,000	45,000	45,000		
Parking Lot Replacement								*			
Personal Computer Equipment Migration	22	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		
Security Plan Implementation					25,000			25,000			
SUBTOTAL		158,000	110,000	140,000	137,000	112,000	112,000	137,000	112,000		
CEDAR LANE TOT LOT											
Basketball Court Replacement											
Playground Design / Replacement			45,000	20,500	238,500						
SUBTOTAL		0	45,000	20,500	238,500	0	0	0	0		
COAST GUARD PARK											
Fence Replacement											
Parking Lot Replacement										2030	
Shelter Roof Replacement										2039	
SUBTOTAL		0	0	0	0	0	0	0	0		
COUNTRYSIDE PARK											
Basketball Court Replacement				45,000							
Playground Design / Replacement						28,500	335,000				
SUBTOTAL		0	0	45,000	0	28,500	335,000	0	0		
CRESTWOOD PARK											
Playground Design / Replacement (including Outdoor Fitness Equipment)										2033	
Tennis Court Replacement										2033	
SUBTOTAL		0	0	0	0	0	0	0	0		
ENGELHARDT PARK											
Pathway Replacement (Brick / Woodchips)											
SUBTOTAL		0	0	0	0	0	0	0	0		
FLORAL PARK											
Basketball Court Replacement										2030	
Pathway Replacement (Concrete)										2035	
Playground Design / Replacement (including Outdoor Fitness Equipment)											
SUBTOTAL		0	0	0	0	0	0	0	0		

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
GREENFIELD PARK										
Backstop and Sideline Fence Replacement				35,000						
Basketball Court Replacement				45,000						
Pathway Design / Construction (See ADA)	22	*								2028
Playground Design / Replacement										
SUBTOTAL		0	0	80,000	0	0	0	0	0	
GREENVIEW PARK										
Basketball Court Replacement									55,000	
Fence Replacement										
Pathway Replacement										
Playground Design / Replacement (including Outdoor Fitness Equipment)					38,000					2031
Shelter Replacement										2031
SUBTOTAL		0	0	0	0	38,000	0	0	55,000	
INDIAN RIDGE PARK										
Backstop and Sideline Fence Replacement										
Basketball Court Replacement			*	90,000						2047
Bocce Court / Shelter Replacement										
Fence Replacement (Playground)										
Pathway Replacement (Concrete)										2034
Playground Design / Replacement										
SUBTOTAL		0	0	90,000	0	0	0	0	0	
LEISURE CENTER										
Emergency Generator Replacement (Engineering / Installation)			70,000							
Exterior / Parking Lot Lighting Upgrade (Engineering / Installation)			55,750							
Fence Replacement (Property Line)										
Fitness Room										
Gym Floor Replacement										
HVAC / Hot Water Tank Replacement (Pump & Motor)				12,000					*	
HVAC / RTU Replacement										
Interior Lighting Upgrade (Gymnasium & Scene Shop)			17,500							
Maintenance / Repair & Minor Improvements - Category II				4,000,000						
Marquee Sign Replacement										2034
Parking Lot - Asphalt Resurfacing										
Pottery Kiln Replacement (See Manager's Account)		*								2032
Roof Replacement										
Theatre Media Server Replacement										
Theatre Projector Equipment Replacements	23	32,000	*	17,500						
Walkways & ADA Parking Ramps										
Wireless Mic Replacement										
SUBTOTAL		32,000	143,250	4,029,500	0	0	0	0	0	
MEADOW ROAD TOT LOT										
Basketball Court Replacement										2029
Playground Design / Replacement							11,750	136,500		
West Boundary Fence Replacement										
SUBTOTAL		0	0	0	0	0	11,750	136,500	0	

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
MEADOWHILL AQUATIC CENTER										
Bathhouse / Pool - Painting										
Bathhouse Renovation (MHP Master Plan Implementation - Phase 1)										
Children's Area Renovation				*						
Concession Equipment / Fryers										
Concrete Deck Renovation (Included in Meadowhill Master Plan Implementation)										
Dive Pool Pump Motor Replacement					10,500					
Dive Pool / Lap Pool/Plunge Pool Shell Liners (3)			169,000							
Fence Replacement										
Filtration System Replacement (Main Pool / Dive Pool)			*	220,000						
Filtration System Replacement (Children's Pool)					84,000					
Filtration System Replacement (Plunge Pool)				76,500						
HVAC / Pool Heater Replacements (3)	23	104,500				20,000				2030/2031
HVAC / Furnace Replacements (2)										
HVAC / Hot Water Heater Replacements (4)						*				
Parking Lot Replacement										
Pool Apparatus Painting (Playground)			37,000							
Pool Deck Lighting (Retrofit to LED Fixtures)			75,500	6,000	250,000					2038
Pool Slide Gelcoat & Painting			85,000							
Roof Replacement										
Meadowhill Aquatic Center Pumps, Motors, VFDs & Impeller										
Children's Pool Floor Painting										
Window Replacement (See Manager's Account)		*								
SUBTOTAL		104,500	366,500	302,500	344,500	20,000	0	0	0	
MEADOWHILL PARK										
Backstop, Sideline and Outfield Fence Replacement										
Basketball Court Repairs (See Parks Maintenance)		*								2035
Inline Hockey Court Repair & Color Coat			*		80,000					
Light Pole Replacement and Fixture Upgrade (Field #2) (Engineering / Installation)										2038/2042
Parking Lot Lighting Upgrades					*	200,000				
Parking Lot Replacement										
Pathway to Basketball & Hockey Rink	24	8,000								
Playground Design / Replacement	25	15,000	195,000							
Scoreboard Replacement (Field #2)										
Shelter Replacement										
Roof Replacement / Shelter			11,750							
CHALET										
Chalet Renovation/Replacement (MHP Master Plan Implementation - Phase 2)			1,452,000							
HVAC / Overhead Heater Replacement										
Roof Replacement			41,000							
OUTDOOR EDUCATION CENTER										
Building Demolition, Remove Asphalt & Regrade w/ Swale	24	60,000								
VELODROME										
Fence & Gate Renovation										
Upgrade and Relamp Light Fixtures										2045/2030
Velodrome Repairs					*	*				
Velodrome / Track Replacement										
1605 ILLINOIS										
Building Demolition				*						
Site Restoration				*						
SUBTOTAL		83,000	1,699,750	80,000	0	200,000	0	0	0	
OAKLANE PARK										
Park Renovation	25	38,500	190,000							
Playground Replacement			235,000							
Tennis Court Replacement			175,000							
SUBTOTAL		38,500	600,000	0	0	0	0	0	0	

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
PROGRAMS - General & Recreation										
ADA Facility Requirements (47 Fund) (Activity Center, Greenfield & Sportman's)	26	778,000	100,000							
Pool Deck Furniture Replacement	24	10,000		10,000		10,000		10,000		
SUBTOTAL		788,000	100,000	10,000	0	10,000	0	10,000	0	
PARKS MAINTENANCE 545 Academy Drive										
Asphalt / Concrete Repairs (District-Wide)	26	34,250								
Basketball Court Repairs (MHP + GNV crackfill / colorcoat)	27	18,500	7,500	0	16,500	12,000	23,500	0	27,000	
Emergency Generator Replacement (Engineering / Installation)	27	4,500	93,500							
Garage Concrete Floor Prep and Sealing										
HVAC / Boiler Replacement										2029
HVAC / A/C Computer Server Room Replacement								*		
Overhead Door Replacement (Trailer / Cold Storage / Wash Bay)			*							
Painting (District-Wide)										
Parking Lot Replacement								200,000		
Playground Engineered Wood Fiber Replenishment (District-Wide)										
Roof Replacement - Main Building (Engineering / Installation)			*	325,000					1,300,000	2027
Roof Replacement & Solar Panels - Cold Storage (Engineering / Installation)			*	*						
Tennis Court Repairs		0	15,500	12,000	74,000	104,000	20,000	19,000	0	
Trash Receptacle & Bench Replacement	28	13,500								
Tuckpointing (545 Academy Drive)	28	235,000	165,000							
SUBTOTAL		305,750	281,500	337,000	90,500	116,000	43,500	219,000	1,327,000	
PARKS MAINTENANCE Vehicle & Equipment Replacement										
Aerator										
2006 John Deere Aercore 1500 (4230) *to be replaced in conjunction with 6120		*						*		
Ball Field Groomer										
2010 Synthetic Turf Groomer (4690)			22,500							
2013 Gravely Ball Field Groomer (4890)								19,250		
2016 ABI Force (4920)										2029
2015 ABI Force (4922)										2028
Ice Equipment										
2013 Olympian Ice Resurfacer / Battery (4010)										2033
1998 Olympian Ice Resurfacer / Propane (4020)							300,000			
Man Lift										
Skyjack Scissor Lift (4880)										2033
Pressure Washer										
2010 K-Bar Mobile Pressure Washer (5090)								9,250		
Rough Mower										
2006 Toro Groundsmaster 4500-D (4031)								49,000		
2016 Toro 40" Grandstand Mower (4510)								10,000		
2002 Kubota 60" Zero-Turn Diesel Mower (4670)	29	30,000								
Sprayer										
2007 Toro Multi-Pro Sprayer (4310)					67,500					
Tractor										
2001 Bobcat 773 Skidsteer (5050)									74,250	
2001 Bobcat 60" Bucket Attachment (5056)									11,000	
1997 Kubota M5400 (5010)					36,000					
1996 Kubota B2100 Tractor (5222) (Utility Cart)	29	24,500								
Trailer										
2007 Bix Tex 20' Utility Trailer (5230)									*	
Utility Vehicle										
1995 Club Car Carryall Utility Cart (4040)			10,000			44,250				
2015 Utility Vehicle 4x4 (5251)										
Vehicle										
2009 GMC 4WD 2500-Plow Truck (3020)							48,000			
2008 GMC 4WD 2500-Utility Body Plow Truck (3030)						46,000				
2005 GMC 2WD 2500-Truck w/Lift Gate (3040)								30,000		
2005 Chevy 2500 Pick-Up Truck (3050)								30,000		
2001 Ford F550 Bucket Truck (3080)				62,500						

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
2010 GMC 4WD 2500-Utility Body Plow Truck (3090)								50,000	*	
2006 GMC C6500 Dump Truck (3110)									*	
2011 Ford F450 4x4 Dump Truck (3120)										
2003 Chevy C4500 Mini Dump Truck (3140)						60,750				
2008 Chevy 2500 HD 4WD - Plow Truck (6030)						46,000				
2000 GMC 2WD 1500 Truck (3200)			20,000							
2001 GMC 2WD 1500 Truck (3230)	30	56,250								
Watering Equipment										
2011 Kifco Water Cannon (4170)				13,500						
SUBTOTAL		110,750	52,500	76,000	103,500	197,000	348,000	197,500	85,250	
SALCEDA PARK										
Playground Design / Replacement										2032
SUBTOTAL		0	0	0	0	0	0	0	0	
NORTHBROOK SPORTS CENTER										
Additional Ice Surface (Studio or Full Sheet)										
A-Rink Show System-Lighting										
A-Rink Show System-Sound				25,000						
B-Rink Corridor Door Swing Correction										
B-Rink Show System-Sound				25,000						
Community Room Panic Hardware										
Emergency Generator Replacement	30	9,000	300,000							
Evaporative Condenser & Ancillary Mechanicals (Engineering / Installation)	30	45,000	928,500			135,000				
Additional Generator (Based on Expansion of Rink Space)										
Front Office / Vestibule Door Enclosure Construction Documents & Installation										
HVAC / Boiler Replacement (A-Rink)										2041
HVAC / Dehumidifier Refurbishment (A & B Rinks)										
HVAC / RTU Replacements	30	59,000	1,000,000							
Parking Lot Replacement-South & West Lots (Engineering / Installation)	31	35,000	450,000							2032
Rink Floor, Ceiling & Beam Painting (A & B Rinks)			288,000							
Roof Replacement / Re-skin Exterior of A & B Rinks	30	145,000	2,250,000							2042
Scoreboard Replacement (A & B Rinks)										
Smoke Detection Installation in Storage Rooms	30	4,000	40,000							
South Boundary Fence Replacement				45,000						
West Parking Lot Lighting Upgrades	30	3,000	40,000							
SUBTOTAL		300,000	5,296,500	95,000	0	135,000	0	0	0	
NORTHBROOK SPORTS CENTER POOL										
HVAC / Pool Boiler Replacement (2)										2032
Pool Equipment (Filters, Pumps, Motors, etc.)										
SUBTOTAL		0	0	0	0	0	0	0	0	
STONEGATE PARK										
Lighting Upgrade										
Parking Lot Replacement / Repairs			*	100,000						
Pathway Replacement	31	118,000	*	150,000						
Playground Design / Replacement			23,500	275,500						
Roof Replacement / Shelter						7,500				
Shelter Replacement										
Tennis (Pickleball) Court Replacement										2039
SUBTOTAL		118,000	23,500	525,500	0	7,500	0	0	0	
GOLF OPERATIONS										
Sportsman's Country Club										
Cart Path Replacement										
Classic 18 Irrigation Pump										2036
Emergency Generator Replacement (Engineering / Installation)										
Fence Replacement										
Golf Ball Dispenser										2029

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
Golf Master Plan Implementation (Demolition & Planning)	32	6,650,000	4,500,000							
Irrigation System Replacement										
Parking Lot Replacement										
Range Netting Repair & Replacement										
Roof Replacement / Halfway House (See Manager's Account)		*								
Roof Replacement / On-Course Shelters		*								
Shelter Replacement										
Tree Removal & Replacements		*								
Well Pump Replacement (Included in Golf Master Plan Implementation)										
CLUBHOUSE										
GOLF MAINTENANCE BUILDING										
Fence Replacement						10,000				
HVAC / Furnace Replacement								10,000		
Parking Lot Lighting			10,000							
Parking Lot / Access Drive (2" Grind & Replace)			*	99,500						
Roof Replacement										2031
SUBTOTAL		6,650,000	4,510,000	99,500	0	10,000	0	10,000	0	
GOLF OPERATIONS										
Vehicles & Equipment Replacement										
Aerway										
Aerway Greens Express 60" (6140)							10,000			
2006 John Deere Core Pulverizer (6130)			14,000							
2008 Procore 648 Aerator (6090)				28,000						
2006 Procore 880 Aerator (6100) *to be replaced in conjunction with 6120		*			34,750					
2006 Procore 648 Aerator (6110)				28,000						
2002 Vertidrain Deep Tine Aerator (6120)									20,250	
2017 Toro Pro Pass 200 (6170)	32	44,000								
2006 Turfco CR-10 Topdresser (6180)					29,000					
Blower										
2012 Buffalo Cyclone Turbine Blower (9080)				14,000						
2017 Buffalo Turbine Tow Blower (9050)										
2017 Buffalo Turbine Tow Blower (9070)										
Bunker Rake										
2012 Toro 2020 Sand Pro (8100)										2028
2003 Toro 3020 Sand Pro Bunker Rake (8110)										2034
2011 Toro 2020 Sand Pro (8140)								25,000		
2011 Toro 2020 Sand Pro (8180)									25,000	
Fairway Mower										
2017 Toro 3555 Reelmaster (7190)									73,710	
2015 Toro 5210 Reelmaster (7570)				53,000						
2015 Toro 5210 Reelmaster (7590)					54,000					
Green / Tee Mower										
2017 Toro Greensmaster 3300 (7010)									51,300	
2010 John Deere 2500B E-Cut Triplex (7060)				40,500						
2011 John Deere 2500 E-Cut Triplex (7090)					41,750					
2017 Toro Greensmaster 2120 (7200)									20,250	
2017 Toro Greensmaster 2120 (7210)									20,250	
2017 Toro Greensmaster 2120 (7220)									20,250	
2017 Toro Greensmaster 2120 (7230)									20,250	
2017 Toro Greensmaster 2120 (7240)									20,250	
2017 Toro Greensmaster 2120 (7250)									20,250	
2014 Toro Groundsmaster 3300 (7040)								44,000		
2014 Toro Groundsmaster 3300 (7050)								44,000		
2010 Toro Flex 21" W/B Greensmower (7280)					17,000					
2010 Toro Flex 21" W/B Greensmower (7290)					17,000					
Roller										
1992 Brouwer Turf Roller TR224 (5610)						10,400				
2011 Tru-Turf Greensroller (6210)					11,750					
2011 Tru-Turf Greensroller (6220)					11,750					

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
Rough / Bank Mower										
2018 Toro Groundsmaster 7200 (7530)										2033
2009 Toro 150" Groundsmaster 4700-D (7540)							73,250			
2013 Toro Groundsmaster 4500-D (7560)										2029
2016 Toro Sidewinder 3500-D (7700)								49,000		2032
2010 Toro 3100-D Reelmaster (7710)										
2014 Toro Sidewinder 3500-D (7720)										2030
2007 Toro 3500-D Sidewinder (7730)					41,250					
Sand Silo										
Sand Silo 2000-Friesen 12075C			20,000							
Spreader/Sprayer										
2008 Turco Triwaive Overseeder (6190)						14,500				
2007 Toro Multipro 5700-D 300 Gallon Sprayer (8150)					62,500					
2017 Toro Multipro 5800 Gallon Sprayer (8160)							68,000			
Vicon Spreader								10,000		
Tractor										
1999 John Deere 1070 Tractor (7380)			32,500							
2010 John Deere 4520 Tractor (8010)										2031
2004 Bobcat S-250 Skid Steer (8020)			32,500							
Trailer										
1999 18' Richland Trailer (8510)							12,000			
Utility Vehicle										
2013 Club Car Carryall (6460)			8,250							
2010 Club Car Turf II (6600)								18,250		
2015 Driving Range Picker (6601)										
2007 John Deere TX Turf Gator (6330)					11,750					
2005 John Deere Gator TX (6350)				11,750						
2006 John Deere TX Turf Gator (6360)				11,750						
2006 John Deere TX Turf Gator (6370)				11,750						
2008 John Deere E Gator (6380)			10,750							
2006 John Deere TX Turf Gator (6390)					11,750					
2012 John Deere E Gator (6450)			10,750							
2014 John Deere Gator (6560)							12,000			
2014 John Deere Gator (6570)				11,750				12,250		
2007 Toro Workman (6430)				11,750						
2007 Toro Workman (6440)				26,750						
2012 Toro Workman (6510)										
SUBTOTAL		44,000	128,750	249,000	281,750	87,400	175,250	202,500	291,760	
ANETSBERGER GOLF COURSE										
Course Amenities										
HVAC / Heat Pump Replacement			16,000							
Irrigation / Pump Station Replacement										
Pathway Replacement			70,000							2031
Roof Replacement / Techny Prairie Center										
SUBTOTAL		0	86,000	0	0	0	0	0	0	
TECHNY PRAIRIE PARK & FIELDS										
Activity Center Planning & Construction	33	9,000,000	50,000							
Asphalt / Concrete Repairs										
Backstop Netting Replacement										
Backstop, Sideline and Outfield Fence Replacement										
Batting Cage Netting Replacement										
Batting Cage Pitching Machine Replacement										
Bridge Replacement										
Goal Replacement										
HVAC / Furnace Replacement / Warming Shelter										
Interpretive Map Signage (Manager's Account)		*								
Irrigation System Replacement										
Marquee Sign Refurbishment / Replacement	33	18,000								
Master Plan Review / Update										
Parking Lot Replacement (NW Parking Lot & Anets Drive)			42,000	22,000						
Pathway Replacement			375,000	264,750						
Park Lighting Upgrades (Parking Lot, Sled Hill, Ball Field #27, 28, & 29)				11,000	730,000					2029
Playground Design / Replacement										
Scoreboard Replacement (#26, 27, 28, 29, Turf Fields)										
Synthetic Turf Replacement										
Warming Shelter Roof Replacement			43,000							
SUBTOTAL		9,018,000	460,000	297,750	730,000	0	0	0	0	

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
TOWER RINK										
Lighting Replacement										2059/2034
SUBTOTAL		0	0	0	0	0	0	0	0	
VILLAGE GREEN PARK AND CENTER										
Backstop, Sideline and Outfield Fence Replacement										
Ball Field Netting Replacement										
Emergency Generator Replacement (Engineering / Installation)										2036 2033
HVAC / Boiler Replacement					120,000					
HVAC / RTU Replacement (with Roof Replacement)										2035 2029
Parking Lot & Pathway Lighting Upgrade	34	35,000								
Parking Lot Replacement										
Pathways - Asphalt Resurfacing										
Playground Design / Replacement	34	47,000	553,000							
Roof Replacement / VG Center (Shingle Roof - 2023)					57,000			13,750		
Roof Replacement / VG Pavilion			22,500							
Roof Replacement / VG Gazebo										
Scoreboard Replacement (Field #1)										
SUBTOTAL		82,000	575,500	0	177,000	0	0	13,750	0	
WESCOTT PARK										
Backstop and Sideline Fence Replacement										
Pathway Replacement										2031
Playground Design / Replacement (School to Purchase Equipment)	35	18,000		35,000	408,500					
SUBTOTAL		18,000	0	35,000	408,500	0	0	0	0	
WEST PARK										
1710 Park Development (Planning & Installation)		*	45,000							
Backstop, Sideline and Outfield Fence Replacement										
Master Plan Review / Update (Including the West Pathway Extension)			18,500	500,000						
Parking Lot Replacement				30,000						
Pathway Replacement			*	50,000						
Playground Design / Replacement				28,000	330,500		3,000			2030
Roof Replacement (Tennis Shed)										2029
Tennis Court Replacement										
West Park Drainage Improvement										
SUBTOTAL		0	63,500	608,000	330,500	0	3,000	0	0	
WILLIAMSBURG SQUARE PARK										
Backstop and Sideline Fence Replacement										
Basketball Court Replacement			25,000							
Pathway Replacement / Bleacher Pad			90,000							
Perimeter Fence Replacement			30,000							
Playground Design / Replacement					23,250	273,500				
Tennis Court Replacement			125,000							
SUBTOTAL		0	312,000	0	23,250	273,500	0	0	0	

LOCATION / PROJECT	Page #	2020	2021	2022	2023	2024	2025	2026	2027	Anticipated Year
WOOD OAKS GREEN PARK										
Bollard Replacement					*					2038/2023
Bridge Replacement										
Entrance Drive / Culvert Reconstruction	35	16,000								
Fence Replacement / Repair										2029
HVAC Replacement (Heat Pump / Air Handler)							4,651,750			
Master Plan Review / Update			*	120,000		23,500				
Parking Lot Replacement			*	250,000						
Pathway Replacement										
Playground Design / Replacement								31,000	362,500	2036
Practice Court										
Roof Replacement (Tennis Building)										
Shoreline Stabilization / Sheet Piling Replacement	36	361,000	541,000	584,000						2036
Tennis Court Replacement										
Tennis Hut Bathroom Remodel										
SUBTOTAL		377,000	541,000	954,000	0	23,500	4,651,750	31,000	0	
PROJECTS UNDER \$10,000		50,500								
Funds 47 and 48										
Total Carry-Over Projects		4,492,820								
Total without Carry-Over Projects and 47 and 48 Funds		18,278,000	15,395,250	8,074,250	2,865,000	1,258,400	5,680,250	957,250	1,871,010	
GRAND TOTAL (without Carry-Over)										
* Denotes anticipated year of improvement.										

Project Description Worksheets

Division: Administration
Location: Joe Doud Administration Building
Project Title: Administrative Office

Project ID: ADMIN-01

This project will create a new office space with built-in office furniture at the Administration building for staff. The existing space is comprised of file drawers for accounts payable that have been moved to another office location.

Project Allocation
2020
\$13,000



Division: Administration
Location: Districtwide
Project Title: Computer Software Upgrade

Project ID: ADMIN-02

In 2020 there will be software updates for servers and a new Human Resources (HRIS) software.

Project Allocation
2020
\$125,000



Division: Administration
Location: Districtwide
Project Title: Personal Computer Equipment Migration

Project ID: ADMIN-03

The IT Department maintains more than 200 personal computers, laptops, phones and printers. To ensure that equipment meets current and future needs, along with the desire to normalize cost, the District has adopted an industry standard life-cycle of 7-8 years for PCs and 6-7 years for laptops. Printer life-cycle is based on number of copies printed. In 2020, the IT Department anticipates replacing 14 PCs/laptops. No printers will be replaced in 2020.

Project Allocation
2020
\$20,000



Division: Parks & Properties
Location: Greenfield Park
Project Title: Greenfield Park Pathway Design / Construction

Project ID: GNF-01

In 2020, the District will complete design, permitting and engineering work (including Plat of Survey, Boundary Survey, and Topographic Survey) and construction of Phase 1 of the pathway system at Greenfield Park for \$133,000. The pathway will create an accessible route to the two ballfields east of Helen Drive.

Project Allocation
2020
See ADA Project



Division: Recreation
Location: Leisure Center
Project Title: Theatre Projection Equipment

Project ID: LC-01

This is the replacement of two (2) projectors and lenses. The equipment is utilized for most District productions, occasionally for Northbrook-On-Ice, several rental groups, and in-house presentations to produce images for scenery and create depth to productions. The current projectors were purchased in 2010 and have incurred repairs totaling \$3,300 (with an estimated \$2,000 in additional work anticipated). As these units age, parts are harder to find and the reliability of the equipment is reduced. Recently one of the projectors failed in the middle of "Newsies" resulting in only one projector for the remainder of the show. The new projectors would have laser technology which has longer lamp life than the current equipment. The current lenses are not compatible with the new technology and are included in the project.

Project Allocation
2020
\$32,000



Division: Recreation
Location: Meadowhill Aquatic Center
Project Title: HVAC / Pool Heater Replacements

Project ID: MAC-01

This project is the replacement of the three pool water heaters at Meadowhill Aquatic Center. The heaters were installed in 2004, have reached their expected life cycle of fifteen years, and have incurred repairs totaling more than \$4,200 since 2017. They are operationally unreliable.

Project Allocation
2020
\$104,500



Division: Recreation
Location: Meadowhill Aquatic Center and Northbrook Sports Center Pool
Project Title: Pool Deck Furniture Replacement

Project ID: MAC-02

This project is the replacement of 40 pool deck lounge chairs and 10 dining chairs at Meadowhill Aquatic Center and Sports Center Pool. 20 lounge chairs and 5 dining chairs will be replaced at each pool.

Project Allocation	
2020	
\$10,000	



Division: Parks & Properties
Location: Meadowhill Park
Project Title: Comprehensive Master Plan

Project ID: MHP-01

This project implements the Facility Assessment recommendations of the 2017 Comprehensive Master Plan which will include the demolition of the Outdoor Education Center and the Climbing Tower, and the installation of an accessible pathway to the existing basketball and hockey courts.

In 2021, work will include the conversion of the Chalet building into an open-air shelter with accessible restrooms and improved park signage.

Project Allocation			
2018	2019	2020	2021
\$75,000	\$655,000	\$68,000	\$1,452,000
Total Project Budget = \$2,250,000			

Outdoor Education
Center/Climbing Tower Demo \$60,000
Pathway to basketball and
hockey courts \$8,000



Division: Parks & Properties
Location: Meadowhill Park
Project Title: Playground Design / Replacement

Project ID: MHP-02

Meadowhill Park playground was originally installed in 1996 and is now 23 years old. The rubber surfacing is peeling and the equipment has required touchup painting multiple times. Planning will begin in 2020 for the anticipated replacement of the playground in 2021.

Project Allocation	
2020	2021
\$15,000	\$195,000



Division: Parks & Properties
Location: Oaklane Park
Project Title: Oaklane Park Redevelopment

Project ID: OAK-01

With the amenities at Oaklane Park either approaching or exceeding 20 years of age, the District surveyed the neighborhood residents and conducted an open house on the renovation of this park. Concept plans were also shared with the Board of Commissioners to develop the proposed project. The District will apply for an OSLAD Grant for this project in 2020, with anticipated construction dependent on grant approval.

Project Allocation	
2020	2021
\$38,500	\$600,000



Division: Parks & Properties
Location: Districtwide (Various Locations)
Project Title: Americans with Disabilities Act (ADA) Facility Requirements

Project ID: ADA-01

This project consists of ADA facility requirements at the new Activity Center, the new pathway at Greenfield Park, and the new clubhouse at Sportsman's Country Club.

Project Allocation
2020
\$778,000

Activity Center	\$545,000
Greenfield Park Pathway	\$133,000
Sportsman's County Club	\$100,000



Division: Parks & Properties
Location: Districtwide (Various Locations)
Project Title: Asphalt Sealcoating & Repairs

Project ID: PARKS-01

The asphalt projects include crack filling, sealcoating and any repairs to the paths and bleacher pads at Meadowhill Park, the new path and sections of the parking lot at Northbrook Sports Center, the south lot of Techny Prairie Park and Fields, Village Green Park parking lot, and West Park pathways.

Project Allocation
2020
\$34,250

MHP Pathways (8') & Bleacher Pads (4)	\$5,500
Sports Center (N staff lot, N & E lot, Ent)	\$12,750
TPPF (South parking lot)	\$9,500
Village Green Park (parking lot)	\$4,500
West Park	\$2,000



Division: Parks & Properties
Location: Greenview Park & Meadowhill Park
Project Title: Basketball Court Repairs

Project ID: PARKS-02

The basketball court at Greenview Park is 12 years old and experiencing color coat cracking and peeling. This project will include cleaning, grinding the asphalt smooth and applying three applications of acrylic resurfacer to fill surface cracks, ARMOR patching for asphalt cracking, color coating and line stripes. The court at Meadowhill Park was originally installed in 1994 and is experiencing asphalt cracking and color coat deterioration. The repairs will be similar to Greenview Park. The poles and backboards will also be replaced to provide more space at the baseline.

Project Allocation	
	2020
	\$18,500

Greenview Park	\$5,500
Meadowhill Park	\$13,000



Division: Parks & Properties
Location: Joe Doud Administration Building
Project Title: Emergency Generator Engineering / Replacement

Project ID: PARKS-03

The emergency generator at the Joe Doud Administration Building was installed in 1996 and has exceeded the projected life expectancy of 15-20 years. This unit will be evaluated in 2020. The emergency generator provides backup to electricity and to the districtwide computer network system during a power failure. The automatic transfer switch that controls the generator would also be replaced at the same time. The planning for the Leisure Center is complete and this unit will be replaced at the same time as the one at the Administration Building in 2021.

Project Allocation	
2020	2021
\$4,500	\$93,500



Division: Parks & Properties
Location: Districtwide
Project Title: Trash Receptacle & Bench Replacement

Project ID: PARKS-04

This project will replace aging benches and trash cans in the District. The new benches and trash cans will be upgraded to match the style at other District parks with benches having a blank name plate space available for donation plaques.

Project Allocation	
2020	
\$13,500	



Division: Parks & Properties
Location: Joe Doud Administration Building
Project Title: Tuckpointing

Project ID: PARKS-05

This project will involve the tuckpointing and sealing of the entire exterior of the Joe Doud Administration Building. The building is beginning to experience interior efflorescence on the brick masonry block as moisture penetrates between the layers. Phase 1 will include tuckpointing the north and east side of the building. Phase II will complete the south and west sides.

Project Allocation	
2020	2021
\$235,000	\$165,000



Division: Parks & Properties
Location: Joe Doud Administration Building
Project Title: Vehicle & Equipment Replacements

Project ID: P-VE-01

The Toro GM7210 with a 72" rear discharge deck will be used for in-house mowing and will replace the 2002 Kubota Z-Turn. The new Toro GM7210 will be a more efficient and versatile mower as it will accept a 72 inch or 60 inch deck. The GM7210 operating speed will increase the number of acres that can be mown from 4.19 acres/hour to either 6.82 or 8.18 acres/hour. The new unit will provide a dedicated mulch kit. This will be purchased through OMNIA Partners (formerly US Communities and National IPA).

Project Allocation
2020
\$30,000



Division: Parks & Properties
Location: Joe Doud Administration Building
Project Title: Vehicle & Equipment Replacements

Project ID: P-VE-02

The Toro Workman HDX Auto will replace the 1996 Kubota B2100 Tractor used to pull the synthetic field groomer. This utility cart will provide the Parks department with a more versatile piece of equipment for multiple tasks and projects. This will be purchased through OMNIA Partners (formerly US Communities and National IPA).

Project Allocation
2020
\$24,500



Division: Parks & Properties
Location: Joe Doud Administration Building
Project Title: Vehicle & Equipment Replacements

Project ID: P-VE-03

This new Ford Transit 250 High Roof Cargo Van would replace the District's 2001 GMC 1500 Pick Up Truck (#3230) which currently has 84,640 miles and is used to collect garbage on a daily basis. The Trades 1500 Pick Up Truck (#3200) will be reassigned as the garbage truck for the grounds department. The new vehicle has the ability to tow heavier equipment which is not possible with the current #3230 and will provide efficiencies for staff with greater tool storage for projects. This project is a replacement of one vehicle and does not add to the District's overall vehicle count.

Project Allocation	
2020	
\$56,250	



Current #3230



Proposed #3230

Division: Recreation
Location: Northbrook Sports Center
Project Title: Northbrook Sports Center Engineering / Replacements

Project ID: SC-01

In 2020, the District will begin the planning and engineering phase of the roof, ice mechanical equipment and rooftop unit replacements, emergency generator replacement, and painting and lighting at the Northbrook Sports Center.

Project Allocation	
2020	2021
\$265,000	\$4,846,500

2021 Breakdown

Emergency Generator	\$300,000
Evaporative Condenser & Ice Mechanicals	\$928,500
HVAC/RTU Replacements	\$1,000,000
Painting Rink Floors, Ceiling & Beams	\$288,000
Roof Replacement/Exterior Skin	\$2,250,000
Smoke Detection Installation	\$40,000
West Parking Lot Lighting Upgrade	\$40,000



Division: Parks & Properties
Location: Northbrook Sports Center
Project Title: Parking Lot – Asphalt Repairs

Project ID: SC-02

This asphalt project involves the reconstruction of the south and west parking lots at Northbrook Sports Center after the construction project and the impact of heavy equipment on these areas. The engineering will occur in 2020 with project completion in 2021.

Project Allocation	
2020	2021
\$35,000	\$450,000



Division: Parks & Properties
Location: Stonegate Park
Project Title: Parking Lot – Asphalt Repairs

Project ID: STO-01

The Stonegate Park asphalt project involves the reconstruction of the parking lot, including the base material. There are sections of the parking lot that have sunk, sections of large cracking and deterioration of the curb. Cores have been taken to determine current compaction and conditions under the asphalt.

Project Allocation
2020
\$118,000

Paving & Lighting Fund

Engineering	\$28,500
Construction	\$89,500



Division: Golf Operations
Location: Sportsman's Country Club
Project Title: Golf Master Plan Implementation

Project ID: GOLF-01

The District has been evaluating multiple options during the past two years. In 2019, the District began working on the renovation plans with the team of RATIO Architects, Inc., Gewalt Hamilton Associates, Inc. and Jacobson Golf Course Design, Inc. The construction will begin in 2020.

Project Allocation			
2018	2019	2020	2021
\$350,000	\$1,250,000	\$6,650,000	\$4,500,000
Total Project Budget = \$12,750,000			



Division: Golf Operations
Location: Sportsman's Country Club & Parks & Properties
Project Title: Vehicle & Equipment Replacements

Project ID: G-VE-01

This new Wiedenmann Terra Spike XF6 will be used to aerate greens, tees and fairways at Anetsberger Golf Course, Sportsman's Country Club, athletic fields, and Village Green in the Parks Division. This unit will deep tine, pencil deep tine and pull cores up to 8 inches deep. The Terra Spike will do what currently requires three pieces of equipment. It will replace the 2006 Toro 880 Aerator, the 2002 Vertidrain 7316, and the Parks 2006 John Deere Aercore 1500.

Project Allocation
2020
\$44,000



Division: Recreation
Location: Techny Prairie Park and Fields
Project Title: Activity Center Planning & Construction

Project ID: TPPF-01

Construction has begun for the facility that will consist of fitness studios, cardio and strength area, gym, indoor running/walking track, stretching area, locker rooms, multipurpose room, child care and office space. Construction began in July 2019, with completion targeted for late 2020 or early 2021.

Project Allocation			
2018	2019	2020	2021
\$250,000	\$6,700,000	\$9,000,000	\$50,000
Total Project Budget = \$16,000,000			



Division: Recreation
Location: Techny Prairie Park and Fields
Project Title: Marquee Sign Refurbishment

Project ID: TPPF-02

This project will include the refurbishment of the current marquee sign and updated software. Parts for the current sign are no longer available.

Project Allocation
2020
\$18,000



Division: Parks & Properties
Location: Village Green Park
Project Title: Parking Lot & Pathway Lighting Upgrade

Project ID: VG-01

This project includes the replacement of the pathway, parking lot and exterior building lighting in Village Green Park and on the Village Green Center and Pavilion with new energy efficient LED inserts or fixtures. The replacement would be completed by in-house staff.

Project Allocation	
2020	
\$35,000	



Division: Parks & Properties
Location: Village Green Park
Project Title: Playground Design / Replacement

Project ID: VG-02

Village Green Park playground was originally installed in 2003 and is nearing the end of its 15 to 20 year life-cycle. Planning will begin in 2020 for the anticipated replacement of the playground in 2021.

Project Allocation	
2020	2021
\$47,000	\$553,000



Division: Parks & Properties
Location: Wescott Park
Project Title: Playground Renovation

Project ID: WES-01

This project will include the removal of the Infinity Loop and See Saw Snake, replacing them with an Inclusive Spinner and Balance Beam/Stepping Stones. Northbrook School District 30 will pay for the equipment and the Northbrook Park District will pay for installation.

Project Allocation
2020
\$18,000



Division: Parks & Properties
Location: Wood Oaks Green Park
Project Title: Fence Replacement

Project ID: WOG-01

This project will include repairs to the existing fence around the storage facility at Wood Oaks Green Park. Removal and replacement will include the double width gate and any damaged structural supports by a contractor and the pickets will be installed by in-house staff.

Project Allocation
2020
\$16,000



Division: Parks & Properties
Location: Wood Oaks Green Park
Project Title: Shoreline Stabilization / Sheet Piling Replacement

Project ID: WOG-02

This item includes the engineering plans to correct slope issues affecting the integrity of the seawall at Wood Oaks Green Park. The plan will include a mixture of gradually sloped naturalized areas and the use of Rosetta Stone blocks and cap stones to create retaining walls. Once completed, the sheet piling will be replaced per the recommendations of the civil engineer and it will be phased over three years.

Project Allocation		
2020	2021	2022
\$361,000	\$541,000	\$584,000



Manager's Account Worksheets

Projects under \$10,000

MANAGER'S ACCOUNT

CAPITAL IMPROVEMENT PLAN 2020			
PROJECTS UNDER \$10,000	Page #	ID	Budget
(Manager's Account)			(FY 2020)
RECREATION			
Leisure Center - Floor Scrubber Replacement	39	LC-02	\$8,750
Leisure Center - Kiln Replacement	39	LC-03	\$6,750
Meadowhill Aquatic Center - Funbrella Replacement (2)	40	MAC-03	\$6,000
Meadowhill Aquatic Center - Window Replacement	40	MAC-04	\$6,000
TOTAL RECREATION			\$27,500
PARKS AND PROPERTIES			
Administration - Building Air Compressor	41	PARKS-06	\$7,500
TPPF - Interactive Map Signage	42	TPPF-03	\$6,000
TOTAL PARKS & PROPERTIES			\$13,500
GOLF OPERATIONS			
SCC - Halfway House Roof Replacement	41	GOLF-02	\$9,500
TOTAL GOLF OPERATIONS			\$9,500
GRAND TOTAL			\$50,500

Division: Recreation
Location: Leisure Center
Project Title: Floor Scrubber Replacement

Project ID: LC-02

This is the replacement of the floor scrubber housed at the Leisure Center. The current unit was purchased in 1996 and it currently does not work. The new unit would be smaller, making it easier to transport to other recreational facilities, expanding its use beyond the Leisure Center to assist with additional cleaning tasks.

Project Allocation	
	2020
	\$8,750



Division: Recreation
Location: Leisure Center
Project Title: Kiln Replacement

Project ID: LC-03

This is the replacement of the Cone 5 Kiln at the Leisure Center with an industrial grade Cone 10 Kiln to match the other unit. This unit is at the end of its life cycle and is not a commercial grade unit. The unit has required approximately \$700 in repairs, with an estimated additional \$900 anticipated. The replacement unit would allow staff the option to low or high fire the unit, as the current unit is able to low fire only, restricting its use.

Project Allocation	
	2020
	\$6,750



Division: Recreation
Location: Meadowhill Aquatic Center
Project Title: Funbrella Shade Fabric Replacement

Project ID: MAC-03

This project would be to replace two Funbrellas (yellow and blue, that have holes and torn seams that cannot be repaired anymore) to provide shade to patrons on the pool decks at Meadowhill Aquatic Center.

Project Allocation
2020
\$6,000



Division: Recreation
Location: Meadowhill Aquatic Center
Project Title: Window Replacement

Project ID: MAC-04

This project is the replacement of the windows in the pool managers office and guard break room. They have deteriorating frames and do not operate properly, such as needing hooks to manually lock the windows.

Project Allocation
2020
\$6,000



Division: Golf Operations
Location: Halfway House – Sportsman’s Country Club
Project Title: Roof Replacement

Project ID: GOLF-02

This project will replace the existing shingle roof at the Halfway House on the 18-hole course at Sportsman’s Country Club. This building will not be changed during the renovation to the cart barn, clubhouse and practice range buildings.

Project Allocation	
2020	
\$9,500	



Division: Parks & Properties
Location: Joe Doud Administration Building
Project Title: Building Air Compressor

Project ID: PARKS-06

The current Champion VR5-8 air compressor is 25 years old and parts to repair the unit are not available or are difficult to find. The new compressor will have an air dryer system to pull moisture from the air which will help reduce the wear and tear on air tools, and an automatic tank release to purge water from the tank.

Project Allocation	
2020	
\$7,500	



Division: Parks & Properties
Location: Techny Prairie Park and Fields
Project Title: Interactive Map Signage

Project ID: TPPF-03

This project includes the addition of one new sign and the updating of the four interactive signs at Techny Prairie Park and Fields to coincide with the new trail marking system installed in 2019.

Project Allocation	
	2020
	\$6,000



Appendix

APPENDIX A
Golf Fleet Inventory

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Aerating Equipment					
Procore 648 Aerator	6090		2008	12	2022
Procore 880 Aerator	6100		2006	15	2020
Procore 648 Aerator	6110		2006	12	2022
Vertidrain Deep Tine Aerator	6120		2002	16	2020
John Deere Core Pulverizer	6130		2006	12	Evaluate 2020
Aerway Greens Express 60"	6140		2004	20	2025
Turfco Metermatic III Topdresser	6160		1993	15	Not Replacing
Toro Pro Pass 200	6170	\$9,562	2017	9	2027
Turfco CR-10 Material Handler	6180		2006	15	2023
Planet Air	6230		2012	15	2028
Groom-It Hydraulic Drag Broom	6200		2009	10	Replace as needed-operations
Backpack Blower					
Stihl Backpack Blower BR600	9700	\$360	2017	8	Replace as needed-operations
Stihl Backpack Blower BR600	9710	\$360	2017	8	Replace as needed-operations
Kawasaki KRB750B Backpack Blower	9720		2009	8	Replace as needed-operations
Kawasaki KRB750B Backpack Blower	9730		2009	8	Replace as needed-operations
Kawasaki KRB750B Backpack Blower	9750		2009	8	Replace as needed-operations
Kawasaki KRB750B Backpack Blower	9760		2009	8	Replace as needed-operations
Stihl BR600 Backpack Blower	9770		2016	8	Replace as needed-operations
Stihl Backpack Blower BR600	9780	\$360	2017	8	Replace as needed-operations
RedMax EBZ8500RH Backpack Blower	9790		2012	8	Replace as needed-operations
RedMax EBZ8500RH Backpack Blower	9795		2012	8	Replace as needed-operations
Ball mark repair tools					
Greens Keeper 27200 20 Units \$100 each	9405				Replace as needed-operations
Blower					
Billy Goat Force W/B Blower	9020		2006	8	Not Replacing
Billy Goat Force W/B Blower	9030		2007	8	Not Replacing
Buffalo Turbine Tow Blower	9050	\$6,666	2017	8	2025
Buffalo Turbine Tow Blower	9070	\$6,666	2017	8	2025
Buffalo Cyclone Turbine Blower	9080		2012	8	Evaluate 2021
Bunker Rake					
Toro 2020 Sand Pro	8100		2012	15	2028
Toro 3040 Sand Pro	8110	\$20,745	2019	15	2034
Toro 2020 Sand Pro	8140		2010	15	2026
Toro 2020 Sand Pro	8180		2011	15	2027
Chainsaw					
Stihl MS290 Chainsaw	9350		2009	15	Replace as needed-operations
Stihl MS290 Chainsaw	9351	\$335	2017	15	Replace as needed-operations
Stihl 192TC Chainsaw	9352		2011	15	Replace as needed-operations
Stihl HT131 Pole Chainsaw	9353		2011	15	Replace as needed-operations
Stihl 441CM Chainsaw	9354		2014	15	Replace as needed-operations
Construction Roller					
Brouwer Turf Roller TR224	5610		1992	30	Not Replacing
Drill					
Echo EDR260 Engine Drill	9414		2015	10	Replace as needed-operations
Echo EDR260 Engine Drill	9415		2011	10	Replace as needed-operations

APPENDIX A
Golf Fleet Inventory

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Edger					
Echo BDR280 Edger	9410		2010	8	Replace as needed-operations
Fairway Mower					
John Deere 7500 Fairway Mower	7180		2008	10	Not Replacing
Toro Reelmaster 3555	7190	\$54,586	2017	10	2027
Toro Reelmaster 5210	7570		2012	10	2023
Toro Reelmaster 5210	7590		2013	10	2024
Generator					
2017 Honda EU2000i Generator	9200	\$999	2017	10	Replace as needed-operations
Golf Cars					
Golf Cars (92)	10001-10092	\$355,314	2018	10	2028
Clubcar Precedent 4 Fun	10093	w/fleet purchase	2018	10	2028
Clubcar Precedent 4 Fun	10094	w/fleet purchase	2018	10	2028
Clubcar Villager Bus	10095	w/fleet purchase	2018	10	2028
Clubcar Precedent-Electric	10096	w/fleet purchase	2018	10	2028
Clubcar Precedent-Electric	10097	w/fleet purchase	2018	10	2028
Clubcar Precedent-Electric	10098	w/fleet purchase	2018	10	2028
ADA Golf Cart	10010		2001	10	Replace as needed
Green/Tee Mower					
Toro Greensmaster 3300	7010	\$37,497	2017	10	2027
John Deere Greensmower 2500A	7020		2006	10	Replace as needed
Toro Greensmaster 3300	7040		2014	10	2025
Toro Greensmaster 3300	7050		2014	10	2025
John Deere E-Cut Tri-Plex 2500	7060		2010	10	Evaluate 2021
Toro Triflex 3300	7080	\$39,714	2018	10	2028
John Deere E-Cut Tri-Plex 2500	7090		2011	10	2022
Toro Greensmaster 2120	7200	\$12,718	2017	10	2027
Toro Greensmaster 2120	7210	\$12,718	2017	10	2027
Toro Greensmaster 2120	7220	\$12,718	2017	10	2027
Toro Greensmaster 2120	7230	\$12,718	2017	10	2027
Toro Greensmaster 2120	7240	\$12,718	2017	10	2027
Toro Greensmaster 2120	7250	\$12,718	2017	10	2027
Toro Flex 21" W/B Greensmower	7280		2010	10	Replace as needed
Toro Flex 21" W/B Greensmower	7290		2010	10	Replace as needed
Greens Brush	6240		2012	7	Replace as needed-operations
Misc. Equipment					
20 Ton Log Splitter	5600		2009	20	2030
Bobcat SB200-78" Snowblower	8021		2007	15	2023
Hotsy 400psi Pressure Washer	9802	\$1,700	2017	10	Replace as needed-operations
Sand Silo			Pre-2000	20	2021
Pump					
Honda GX240 3" Trash Pump	7800		2011	15	Replace as needed-operations
Honda GX160 2" Trash Pump	7801		2009	15	Replace as needed-operations
Honda WT20x 2" Trash Pump	7802		2005	15	Replace as needed-operations
Porta Pump	9403		2012	8	Replace as needed-operations
Roller					
Tru-Turf Greensroller	6210		2011	10	Evaluate 2022
Tru-Turf Greensroller	6220		2011	10	Evaluate 2022
Gandy Push Roller	9330		2005	10	Not Replacing

**APPENDIX A
Golf Fleet Inventory**

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Rough					
Toro 21" Mower	7350	\$470	2019	5	Replace as needed-operations
Toro 21" Mower	7351	\$465	2017	5	Replace as needed-operations
Rough/Bank Mower					
Toro Groundsmaster 7200	7530	\$19,382	2018	15	2033
Toro Groundsmaster 4700-D	7540		2009	15	2025
Toro Groundsmaster 4500-D	7560		2013	15	2029
Toro Sidewinder 3500-D	7700		2016	15	2032
Toro Reelmaster 3100-D	7710		2010	15	2026
Toro Sidewinder 3500-D	7720		2014	15	2030
Toro Sidewinder 3500-D	7730		2007	15	2023
Small Utility Trailer					
John Deere 22B WWBGM Trailer	8590		1996	20	Replace as needed-operations
Broyhill Silhouette II Trailer	8600		1996	20	Replace as needed-operations
Broyhill Silhouette II Trailer	8610		1996	20	Replace as needed-operations
Broyhill Silhouette I Trailer	8620		1996	20	Replace as needed-operations
Homemade Trailer	8630		1996	20	Replace as needed-operations
Snow Thrower					
Toro Power Clear 621ZR Snow Thrower	8890		2011	10	Replace as needed-operations
Sod Cutter					
Ryan Jr. Sod Cutter	7680		2004	15	Replace as needed-operations
Spreader/Sprayer					
Turfco Triwave	6190		2008	15	2024
Toro Multipro 5800-G 300 gal. Sprayer	8150		2016	7	2024
Toro Multipro 5800G	8160	\$49,688	2017	8	2025
Lesco 50 gal. Sprayer	9340		2009	10	Replace as needed-operations
Vicon Spreader	8170		2005	20	2026
String Trimmer					
Echo SRM266S	9411		2013	8	Replace as needed-operations
Echo SRM266S	9412		2013	8	Replace as needed-operations
2019 Stihl String Trimmer (FS111R)	9413	\$302	2019	8	Replace as needed-operations
Stihl Line Trimmer FS111R	9490	\$276	2017	8	Replace as needed-operations
Kawasaki KGT35A-A1 Trimmer	9500		2009	8	Replace as needed-operations
Kawasaki KGT35A-A1 Trimmer	9510		2009	8	Replace as needed-operations
Kawasaki KGT35B-A1 Trimmer	9520		2009	8	Replace as needed-operations
Kawasaki KGT27A-A1 Trimmer	9560		2009	8	Replace as needed-operations
2018 Stihl String Trimmer (FS111R)	9570	\$295	2018	8	Replace as needed-operations
Kawasaki KGT27B-A1 Trimmer	9580		2009	8	Replace as needed-operations
Tiller					
Honda Roto Tiller	9310		2014	15	Replace as needed-operations
Trailer					
18' Richland Trailer	8510		1999	25	2025
18' Trailer	8520		2011	25	2037
Provonost P-510 Dump Trailer	8530		1995	20	Replace as needed
Provonost P-516/3S Dump Trailer	8580		2008	20	Replace as needed
Toro Transpro Trailer	8540		2010	20	Replace as needed
Toro Transpro Trailer	8550		2010	20	Replace as needed
Toro Transpro Trailer	8560		2011	20	Replace as needed
Toro Transpro Trailer	8570		2011	20	Replace as needed

APPENDIX A
Golf Fleet Inventory

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Trimmer					
Kawasaki Hedge Trimmer	9420		2008	8	Replace as needed-operations
RedMax GZ23N16 Hedge Trimmer	9421		2013	8	Replace as needed-operations
RedMax SGCZ2460S Recipicator	9422		2016	8	Replace as needed-operations
RedMax SGCZ2460S Recipicator	9423		2016	8	Replace as needed-operations
Stihl FS240 Brush Cutter	9430		2015	8	Replace as needed-operations
Trucks/Tractors					
John Deere 1070 Tractor	7380		1999	20	Evaluate 2020
John Deere 4520 Tractor	8010		2010	20	2031
Bobcat S-250 Skid Steer	8020		2004	15	Evaluate 2020
Ditch Witch 2310	8500		1987	20	Replace as needed
Utility Vehicles					
Club Car Carryall 500	6300	\$8,698	2018	15	2033
John Deere TX Turf Gator	6310		2013	15	2029
Cushman Truckster	6320		2001	15	Evaluate annually
John Deere Turf Gator	6330		2007	15	2023
Toro Workman HDX	6340	\$22,282	2017	15	2032
John Deere Turf Gator	6350		2005	15	2022
John Deere Turf Gator	6360		2006	15	2022
John Deere Turf Gator	6370		2006	15	2022
John Deere Electric Gator	6380		2011	8	Evaluate 2020
John Deere Turf Gator	6390		2007	15	2023
John Deere TX Turf Gator	6400		2013	15	2029
Clubcar Precedent-Electric	6420		2011	10	2022
Toro Workman 2110	6430		2006	15	2022
Toro Workman 2110	6440		2006	15	2022
John Deere Electric Gator	6450		2011	8	Evaluate 2020
Club Car Electric CarryAll II	6460		2011	8	Evaluate 2020
John Deere TX Turf Gator	6470		2013	15	2029
John Deere TX Turf Gator	6490		2013	15	2029
John Deere TX Turf Gator	6500		2013	15	2029
Toro Workman 3200	6510		2006	15	2022
Club Car Turf I Carryall	6530		2000	15	Evaluate annually
John Deere Turf Gator	6560		2008	15	2024
John Deere Turf Gator	6570		2009	15	2025
Club Car Carryall 500	6580	\$8,698	2018	15	2033
Yamaha - Beverage Cart	6595		2007	15	2023
Club Car Turf II	6600		2010	15	2026
Driving Range Picker	6601		2015	10	2026
Club Car Carryall 500	6610	\$8,698	2018	15	2033

APPENDIX B
Parks Fleet Inventory

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Aerating Equipment					
John Deere Aercore 1500	4230		2006	20	2020
2013 Aero Vator	4700		2013	15	2028
2013 Seeder Attachment To Aero Vator	4705		2013	15	2028
2001 Landpride 48" Overseeder	4800		2001	15	Evaluate annually
Air Compressor					
2004 Ingersoll Rand 185CFM Air Compressor	5080		2010	20	2030
Auger					
1993 Ground Hog 2-Man Auger	4150		1993	25	Replace as needed-operations
Ball Field Groomer					
1996 Bannerman D/M Dresser	4660		1996	25	Not Replacing
2010 Synthetic Turf Field Groom All	4690		2010	10	Evaluate annually
2013 Gravely Base Runner	4890	\$13,615	2013	12	2026
2016 ABI Force	4920	\$16,180	2016	12	2029
2015 ABI Force	4922	\$13,615	2015	12	2028
Blower					
2009 Echo PB-500 Backpack Blower	5301		2009	8	Replace as needed-operations
2010 Kawasaki KRB750A Backpack Blower	5302		2010	8	Replace as needed-operations
2010 Kawasaki KRB750A Backpack Blower	5303		2010	8	Replace as needed-operations
2012 Kawasaki KRB750A Backpack Blower	5304	\$390	2012	8	Replace as needed-operations
2014 Kawasaki KRB750B Backpack Blower	5305	\$408	2014	8	Replace as needed-operations
2015 Stihl BR600 Backpack Blower	5306	\$360	2015	8	Replace as needed-operations
2010 Kawasaki KRB750A Backpack Blower	5307		2010	8	Replace as needed-operations
2015 Stihl BR600 Backpack Blower	5308	\$360	2015	8	Replace as needed-operations
2017 Stihl BR600 Backpack Blower	5309	\$360	2017	8	Replace as needed-operations
2009 Stihl BR500 Backpack Blower	5310		2009	8	Replace as needed-operations
2017 Stihl BR600 Backpack Blower	5311	\$360	2017	8	Replace as needed-operations
2015 Stihl BR600 Backpack Blower	5312	\$360	2015	8	Replace as needed-operations
1998 Little Wonder Walk Blower	5325		1998	8	Replace as needed-operations
2001 Giant Blo Walk Blower	5327		2001	8	Replace as needed-operations
2001 Little Wonder Walk Blower	5328		2001	8	Not Replacing
1993 Giant Vac Walk Blower	5329		1993	8	Not Replacing
2017 Buffalo Turbine Tow Blower	5313	\$6,666	2017	8	Replace as needed-operations
2019 Stihl Vacuum/Shredder	5314	\$225	2019	8	Replace as needed-operations
Chainsaw					
2011 Stihl MS441 Chainsaw	4730		2011	15	Replace as needed-operations
2015 Stihl MS251 Chainsaw	4750	\$261	2015	15	Replace as needed-operations
2011 Stihl MS260 Chainsaw	4760		2011	15	Replace as needed-operations
2009 Husqvarna 14" Topper Chainsaw	4771		2009	15	Replace as needed-operations
2018 Stihl HT-133 Pole Chainsaw	4780	\$490	2018	15	Replace as needed-operations
1997 Stihl MS250 Chainsaw	4791		1997	15	Replace as needed-operations
Edger					
2014 Little Wonder Bed Edger	4460	\$560	2014	5	Replace as needed-operations
2010 Bed Edger	4461		2010	5	Replace as needed-operations
2014 Little Wonder Bed Edger	4462	\$560	2014	5	Replace as needed-operations
2010 McLane Edger	4463		2010	15	Replace as needed-operations
Fork Lift					
2010 Toyota 5,000# Fork Lift	5210	\$18,900	2010	20	2031
Generator					
2015 Briggs & Stratton 5000 Watt Generator	4270	\$725	2015	15	Replace as needed-operations
2008 Honda EU1000I Generator	4271		2008	20	Replace as needed-operations
2009 Briggs & Stratton 5000 Watt Generator	4272		2009	20	Replace as needed-operations
2008 Honda EB5000X Generator	4273		2008	20	Replace as needed-operations
Ice Resurfacer					
1998 Olympian Ice Resurfacer	4020		1998	20	2025
2013 Olympian Ice Resurfacer	4010		2013	20	2033

APPENDIX B
Parks Fleet Inventory

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Line Painter					
2014 Graco Field Laser S100	4850	\$1,995	2014	8	Replace as needed-operations
2017 Graco LineLazer Painter	4860	\$3,850	2017	8	Replace as needed-operations
2014 Graco Field Laser S100	4870	\$1,995	2014	8	Replace as needed-operations
Man Lift					
SkyJack SJ-III-4632	4880	\$19,000	2018	25	2033
Miscellaneous					
1970 MG Cement Mixer	4180		1979	20	Not Replacing
Wacker Stake Pounder	4581		2010	15	Replace as needed-operations
2010 Bobcat SG60 Stump Grinder Attachment	5051		2010	25	Replace as needed-operations
2019 Wacker Tamper/Compactor	4580	\$1,785	2019	20	Replace as needed-operations
2007 Stihl TS700 Concrete Saw	4740		2007	12	Replace as needed-operations
2008 RedMax Recipicator	4551		2008	8	Replace as needed-operations
2001 Belson Tow Behind Grill	2100		2001	20	Replace as needed-operations
Pressure Washer					
2016 Hotsy Pressure Washer - Wash Bay	4320	\$8,645	2016	15	2032
1989 Mi-T-M Pressure Washer (Pools)	4655		1989	15	Replace as needed-operations
2010 K-Bar Mobile Pressure Washer/Trailer	5090		2010	15	2026
Roller					
1991 Brutus AR5 Roller	4470		1991	25	Evaluate annually
1976 Layton 3 Ton Roller	4560		1976	15	Not Replacing
Rough Mower					
2006 Toro Groundmaster 4500-D	4031		2006	20	2026
2016 Toro 40" Grandstand Mower	4510	\$6,875	2016	10	2026
2015 Toro 21" Trim Mower	4511	\$1,055	2015	5	Replace as needed-operations
2002 Kubota KA424 60" Zero Turn Mower	4670	\$5,500	2002	15	2020
2017 Bobcat Walk Mower 36" Hydro	4680	\$4,853	2017	15	2033
2015 Befco Hurricane Flail Mower	4695	\$3,100	2015	15	2031
2017 Land Pride 11' Tow Behind Rotary Mower	4685	\$13,355	2016	15	2032
2001 Bushhog 11' Mulcher	4790		2001	15	Not Replacing
Snow Removal					
2008 Toro Power Clear Snow Thrower	4930		2008	10	Replace as needed-operations
2008 Toro Power Clear Snow Thrower (SC)	4931		2008	10	Replace as needed-operations
2012 Toro Power Clear 621QZR Snow Thrower (LC)	4932	\$510	2012	10	Replace as needed-operations
2004 Toro CCR2450 Snow Thrower	4933		2004	10	Replace as needed-operations
2008 Toro 828LXE Snow Thrower	4934		2008	10	Replace as needed-operations
2011 Toro 1028OXE Snow Thrower	4935	\$1,325	2011	10	Replace as needed-operations
2008 Toro Power Clear Snow Thrower	4940		2008	10	Replace as needed-operations
2008 Toro 1028LXE Snow Thrower	4950		2008	10	Replace as needed-operations
2015 Toro Power Clear 721QZR Snow Thrower	4960	\$535	2015	10	Replace as needed-operations
2015 Toro Power Clear 721QZR Snow Thrower	4970	\$535	2015	10	Replace as needed-operations
2015 Toro Power Clear 721QZR Snow Thrower	4980	\$535	2015	10	Replace as needed-operations
2015 Toro Power Max 1028HXE Snow Thrower	4985	\$1,420	2015	10	Replace as needed-operations
2015 Toro Power Max 1028HXE Snow Thrower	4990	\$1,420	2015	10	Replace as needed-operations
2001 Bobcat Snow Thrower Attachment	5052		2001	25	Replace as needed-operations
2009 Bobcat 60" Angle Broom Attachment	5055		2009	25	2034
2015 Kubota V Plow for Asset #5251	5252	\$2,730	2015	8	Replace as needed-operations
2015 Kubota 60" Brush for Asset #5251	5253	\$3,549	2015	8	Replace as needed-operations
Sod Cutter					
1984 Ryan Sod Cutter	4464		1984	25	Not Replacing
2000 Ryan Sod Cutter	4465		2000	25	Replace as needed-operations
Sprayer					
2007 Toro Multi Pro 5700-D Sprayer	4310		2007	15	2023
2018 Broadcast Liquid Sprayer	4606	\$470	2018	8	2026

APPENDIX B
Parks Fleet Inventory

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Spreader					
Gandy Drop Spreader	4600		2010	15	Replace as needed-operations
Round Earthway 100# Spreader S.S.	4601		2012	10	Replace as needed-operations
Square Earthway 50# Spreader S.S.	4602		2012	10	Replace as needed-operations
Snow Ex SD-95 Drop Spreader	4603	\$715	2014	10	Replace as needed-operations
6 Gallon Push Liquid Spreader	4604	\$840	2014	8	Replace as needed-operations
Chapin 80# Salt Spreader (Total 6)	4605		2014	5	Replace as needed-operations
SnowEx SP-6000 1 Cubic Yard Salt Spreader	5053		2012	25	2037
Saltydog 92420SSA Truck Mounted Salt Spreader	5057		2012	20	2032
2016 Lely Spreader 3 Point Hitch	5200	\$3,595	2016	15	2031
2015 Snow Ex Drop Spreader for Asset #5251	5254	\$2,465	2015	8	2023
Tiller					
1972 Howard 3-Pt Roto Tiller	4220		1972	20	Not Replacing
1991 Troy Built Work Horse Tiller	4450		1991	20	Replace as needed-operations
2010 Stihl MM 55 Tiller	4611	\$359	2010	10	Replace as needed-operations
Tractor					
1997 Kubota M5400 Tractor	5010		1997	25	2023
2002 Kubota M5700 Tractor	5020		2002	25	2028
2010 Case 580SM Combo Tractor Backhoe	5030		2010	25	2036
2008 Kubota M7040HDC Tractor Loader	5040		2008	25	2034
2001 Bobcat 773 Skidsteer	5050		2001	25	2027
2001 Bobcat 60" Bucket Attachment	5056		2001	25	2027
1996 Kubota B2100 Tractor	5222		1996	20	2020
Trailer					
Special Events Trailer (Snow Fence Trailer)	5150		1971	30	Not Replacing
2010 Towmaster T-10 Tilt Trailer	5160		2010	20	2030
2015 Bravo Enclosed Trailer	5180	\$6,871	2015	20	2035
2007 Big Tex 20' Utility Trailer	5230		2007	20	2027
2008 Haulmark Enclosed Trailer	5240		2008	20	2028
1990 Giant Vac Trailer Vac	4440		1990	25	Not Replacing
Trash Pump					
2015 Koshin 3" Trash Pump	4350	\$1,481	2015	15	Replace as needed-operations
Echo WP1000 Trash Pump	4365	\$407	2010	8	Replace as needed-operations
2017 Koshin 3-inch Trash Pump	4380	\$1,419	2017	15	Replace as needed-operations
2017 Koshin 2-inch Trash Pump	4480	\$1,173	2017	15	Replace as needed-operations
2012 Porta Pump	4535	\$230	2012	8	Replace as needed-operations
Trimmer					
1999 Stihl FS450K Brush Cutter	4160		1999	25	Replace as needed-operations
2017 RedMax Recipicator	4550	\$590	2017	8	Replace as needed-operations
2014 Kawasaki Hedge Trimmer	4900	\$300	2014	8	Replace as needed-operations
2010 Kawasaki KHT750S Hedge Trimmer	4901		2010	8	Replace as needed-operations
2012 Echo Shaft Hedge Trimmer	4902	\$420	2012	8	Replace as needed-operations
2012 Kawasaki KGT27C-4A Trimmer	5400	\$230	2012	8	Replace as needed-operations
2012 Kawasaki KGT27C-4A Trimmer	5401	\$230	2012	8	Replace as needed-operations
2010 Kawasaki Trimmer	5402		2010	8	Replace as needed-operations
2010 Kawasaki Trimmer	5403		2010	8	Replace as needed-operations
2012 Kawasaki KGT27C-4A Trimmer	5404	\$230	2012	8	Replace as needed-operations
2009 Stihl FS110 Trimmer	5405		2009	8	Replace as needed-operations
2009 Stihl FS110R Trimmer	5406		2009	8	Replace as needed-operations
Utility Cart					
1995 Club Car	4040		1995	25	Evaluate annually
2012 Toro Workman MD (used 2015)	4045	\$6,000	2012	25	2038
2015 Kubota RTV X1100C	5251	\$32,630	2015	8	2024

APPENDIX B
Parks Fleet Inventory

Equipment	Equip #	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Vehicle					
2012 Ford Edge	1010	\$18,980	2012	20	2033
2007 Chevy 1500	2020	\$9,546	2007	20	2028
2010 Ford Transit	2030	\$14,900	2010	20	2031
2010 Ford Transit	2040	\$14,900	2010	20	2031
2010 Ford Transit	3010	\$16,700	2010	20	2031
2009 GMC 2500 4x4 Pick Up Truck	3020	\$18,812	2009	15	2025
2008 GMC 2500 4x4 Utility Body	3030	\$18,200	2008	15	2024
2005 GMC 2500 Lift Gate Pick Up Truck	3040	\$10,865	2005	20	2026
2005 Chevy 2500 Pick Up Truck	3050	\$11,396	2005	20	2026
2012 Ford F250 Super Duty 4x4 Utility Body	3060	\$35,670	2012	15	2028
2013 Ford Transit	3070	\$17,576	2013	20	2034
2001 Ford F550 Bucket Truck	3080		2001	20	2022
2010 GMC 2500 4x4 Utility Body	3090	\$27,875	2010	15	2026
2010 Ford Transit	3100	\$14,900	2010	20	2031
2006 GMC C6500 Dump Truck	3110	\$44,214	2006	20	2027
2011 Ford F450 4x4 Dump Truck	3120	\$59,599	2011	15	2027
2007 Chevy Express 3500 Cube Van	3130	\$20,591	2007	20	2028
2003 Chevy 4500 Dump Truck	3140		2003	20	2024
2009 Chevy 2500 Pick Up Truck	3150	\$22,000	2009	20	2030
2014 GMC 3500 4x4 Pick Up Truck	3180	\$21,914	2014	15	2030
2010 Toyota Prius	3190		2010	20	2031
2000 GMC 1500 Pick Up Truck	3200	\$12,031	2000	20	Evaluate annually
2008 GMC 2500 Crew Cab Pick Up Truck	3210	\$16,830	2008	20	2029
2009 Chevy 2500 Lift Gate Pick Up Truck	3220	\$16,500	2009	20	2030
2001 GMC 1500 Pick Up Truck	3230	\$15,755	2001	20	2020
2015 GMC 1500 Pick Up Truck	3240	\$19,278	2015	20	2036
2008 Chevy 2500 Crew Cab Pick Up Truck	3250	\$20,064	2008	20	2029
2012 Ford F250 Super Duty 4x4 Pick Up Truck	6020	\$31,579	2012	15	2028
2008 Chevy 2500 4x4 Lift Gate Pick Up Truck	6030	\$21,384	2008	15	2024
Watering Equipment					
2014 Kifco E-110 Water Canon	4171	\$4,031	2014	10	2024
1994 Continental 300 Gal Sprayer	4300		1994	20	Not Replacing
2008 Honda WH20X Trash Pump - Water Truck	4360		2008	15	2023
2013 925 Gallon Water Tank	5054		2013	25	2038
2011 Kifco T-200 Water Canon	4170	\$10,284	2011	10	2022
Wood Chipper					
2010 Morbark M-15R Chipper	5070	\$37,699	2010	20	2031

APPENDIX C
Playground Inventory

Site	Original Cost	Current Installation	Average Life Cycle	Date of Anticipated Replacement*	Anticipated Cost of Replacement	Manufacturer
Cedar Lane Tot Lot	\$115,000	2004	15-25 years	2023	\$238,500	Park Structures
Countryside Park	\$114,500	2001	15-25 years	2025	\$335,000	Miracle
Crestwood Park	\$170,000	2013	15-25 years	2033	\$335,000	Landscape Structures
Floral Drive	\$160,000	2010	15-25 years	2035	\$350,500	Landscape Structures
Greenfield Park	\$105,000	2003	15-25 years	2028	\$211,500	Miracle
Greenview Park	\$118,000	2007	15-25 years	2031	\$215,000	Landscape Structures
Indian Ridge Park	\$285,000	2010	15-25 years	2034	\$353,500	Landscape Structures
Meadow Road Tot Lot	\$155,000	2009	15-25 years	2026	\$136,500	Little Tykes
Meadowhill Park	Unknown	1996	15-25 years	2021	\$195,000	Landscape Structures
Oaklane Park	\$126,700	1999	15-25 years	2021	\$235,000	Miracle
Salceda North Park	\$170,000	2008	15-25 years	2032	\$237,000	Landscape Structures
Stonegate Park	\$155,000	1999	15-25 years	2022	\$275,500	Landscape Structures
Techny Prairie Park and Fields	\$124,000	2006	15-25 years	2029	\$333,500	Landscape Structures
Village Green Park	\$256,000	2003	15-25 years	2021	\$553,000	Miracle
Wescott Park**	\$210,000	2005	15-25 years	TBD	\$408,500	Little Tykes
West Park	\$153,000	2005	15-25 years	2030	\$330,500	Landscape Structures
Williamsburg Square Park	\$124,000	1999	15-25 years	2024	\$273,500	Landscape Structures
Woods Oaks Green Park	\$275,000	2008	15-25 years	2027	\$362,500	Little Tykes
*Date of anticipated replacement is based on various factors including: age, condition, usage, etc.						

**Partnership with School District 31. Replacement based on intergovernmental agreement.

APPENDIX D

Hard Court/Surface Inventory Basketball/Bocce/Tennis/Velodrome

Site	Original Cost	Current Installation	Life Cycle	Date of Anticipated Replacement
Basketball				
Cedar Lane Tot Lot		2004	20	2021
Countryside Park		2001	20	2022
Floral Park		2010	20	2030
Greenfield Park		2003	20	2022
Greenview Park		2007	20	2027
Indian Ridge Park		pre-1996	20	2022*
Meadow Road Tot Lot		2009	20	2029
Meadowhill Park		1994	20	Per Master Plan
Williamsburg Park		1992	20	2021
Bocce				
Indian Ridge Park		2016	30	2047
Hockey/In-Line Skating				
Meadowhill Park		2015	20	2035
Tennis				
Crestwood Park		2013	20	2033
Oaklane Park		Pre-1999	20	2021
Stonegate Park (Pickleball)		2019	20	2039
West Park		2009	20	2029
Williamsburg Park		1992	20	2021
Wood Oaks Green Park		2016	20	2036
Wood Oaks Green Park (Practice Court)		Pre-1999	20	2036
Velodrome				
Bike Track		2004	20	2024

* Evaluate asphalt for potential grind

Recommended maintenance after a new 3" asphalt lift/new court installed

1st year - New asphalt

4th year - Clean court, fill cracks

7th year - Clean court, fill cracks

9th year - Color coat, 100' of Armor patch

11th year - Clean court, fill cracks

15th year - Clean court, fill cracks

17th year - Color coat, 200' of Armor patch

20th year - New asphalt

APPENDIX E

Lighting Systems Inventory Parking Lots/Pathways/Sportsfields

Lifecycle Recommendations: Ballfield Metal Poles = 40 years Wooden Poles = 50 years Concrete Poles= 40 year Fixtures = 25 years LED = 35 years					
Site	Original Cost	Current Installation	Life Cycle	Date of Anticipated Replacement	
Academy Drive		Poles/Fixtures	Poles/Fixtures		
Parking Lot		2012/2012	40/35	2052/2047	
Bollards	\$960	2010/2010		Evaluate 2025	
Countryside Park					
Security Light		1955/1955	40/25	Evaluate 2020	
Greenfield Park					
Security Light		1965/2012	40/25	Evaluate 2020	
Greenview Park					
Security Light	On Shelter	2006	25	2021	
Leisure Center					
Parking Lot		1994	40/25	2034/2021	
Meadowhill Park					
MHP Parking Lot	Fixtures only \$28,112	1998/2017	40/25	2038/2042	
MAC Pool Deck		1998/1988	40/25	2038/2023	
MHP-Velodrome		2005/2005	40/25	2045/2030	
MHP-Soccer Field		2005/2005	40/25	2045/2030	
MHP-Basketball		1960/1960	40/25	Master Plan	
MHP-Hockey		1960/1960	40/25	Master Plan	
Ball Field #2 (Fixtures Only)		1993	25	Master Plan	
Northbrook Sports Center					
Pool Deck		2017	25	2042	
Bollards & Flag Pole Lights	\$39,986	2015/2015	40/35	2055/2050	
North + East Parking Lot (P15-P22)	\$14,581	1999/2015	40/35	2039/2050	
South + West Parking Lot (P1-P14)	\$10,726	1999/2015	40/35	2039/2050	
Sportsman's Country Club					
Driving Range (Fixtures Only)		2010	25	2035	
Golf Course Parking				Master Plan	
Golf Maintenance Parking		2006/2006	40/25	2046/2031	
Stonegate Park					
Parking Lot		1999/1999	40/25	2021/2021	
Bollards		1999/1999	40/25	2021/2021	
Techny Prairie Park & Fields					
Soccer Field/Sports Turf		2006/2006	40/25	2046/2031	
Skate Park		2006/2006	40/25	2046/2031	
Batting Cages		2006/2006	40/25	2046/2031	
North Parking Lot		2006/2006	40/25	2046/2031	
Bollards-Basin Pathway		2000/2000	40/25	2040/2025	
South Parking Lot		1994/1994	40/25	2034/2023	
Sled Hill		1994/1994	40/25	2034/2023	
Ball Field #26		2006/2006	40/25	2046/2031	
Ball Field #27		1994/1994	40/25	2034/2023	
Ball Field #28		1994/1994	40/25	2034/2023	
Ball Field #29		1994/1994	40/25	2034/2023	
Tower Rink					
Sports Field	\$53,975	2009/2009	50/25	2059/2034	
Village Green Park					
Ball Field #1		1999/1999	40/25	2039/2024	
Parking Lot		1995/1995	40/25	2035/2020	
Pathway		1995/1995	40/25	2035/2020	
Centennial Fountain		2012	25	2027	
Wood Oaks Green Park					
Parking		1998/2016	40/35	2038/2051	
Pathway		1998/2016	40/35	2038/2051	
Bollards		1998/1998	40/25	2038/2023	

APPENDIX F

Heating, Ventilation, Air Conditioning and Refrigeration Inventory Life Cycle Recommendations by American Society of Heating, Refrigerating Air-Conditioning Engineers

Site	Original Cost	Current Installation	Life Cycle	Date of Anticipated Replacement
Academy Drive				
A/C Roof Top Unit	\$98,706	2016	15	2031
A/C Computer Server Room		2011	15	2026
Roof Top Unit for Vehicle Bay #1		1994	15	Replace as needed
Roof Top Unit for Vehicle Bay #2		1994	15	Replace as needed
Boiler #1 (Cast Iron)		1994	35	2029
Boiler #2 (Cast Iron)		1994	35	2029
Boiler Circulation Pumps (3)		1994	20	Replace as needed
In-Floor Heat for Wash Bay		1994		Replaced valve 2017
Ice Machine		2014	20	2034
Overhead Reznor Heaters (26)		1994	21	Replace as needed
Emergency Generator		1999	20	2021
Leisure Center				
A/C Unit-Basement		2012	15	2027
Rooftop Unit #1		2012	15	2027
Rooftop Unit #2		2012	15	2027
Rooftop Unit #3		2012	15	2027
Rooftop Unit #4		2012	15	2027
Rooftop Unit #5		2012	15	2027
Rooftop Unit #6		2012	15	2027
Rooftop Unit #8		2012	15	2027
Rooftop Unit #9		2012	15	2027
Make Up Air Unit #1		2012	15	2027
Electric Heater		2012	15	2027
Boiler #1 (Cast Iron)		2012	35	2047
Boiler #2 (Cast Iron)		2012	35	2047
Boiler Pump & Motor #1		2012	10	2022
Boiler Pump & Motor #2		2012	10	2022
Circulating Pump & Motor #3		2012	10	2022
Circulating Pump & Motor #4		2012	10	2022
VFD Pump #3		2012	15	2027
VFD Pump #4		2012	15	2027
Water Heater		2009	11	Evaluate 2021
Water Heater Pump & Motor		2009	11	Evaluate 2021
Fan Control Unit #1		1990	20	Replace as needed
Fan Control Unit #2		1990	20	Replace as needed
Fan Control Unit #3		1990	20	Replace as needed
Fan Control Unit #4		1990	20	Replace as needed
Fan Control Unit #5		1990	20	Replace as needed
Fan Control Unit #6		1990	20	Replace as needed
Fan Control Unit #7		1990	20	Replace as needed
Fan Control Unit #8		1990	20	Replace as needed
Fan Control Unit #19		1990	20	Replace as needed
Fan Control Unit #20		1990	20	Replace as needed
Fan Control Unit #21		1990	20	Replace as needed
Emergency Generator		1994	20	2021
1 Door Freezer-Kitchen		Pre-1999	15	Replace as needed
2 Door Refrigerator-Kitchen		Pre-1999	11	Replace as needed
Freezer/Refrigerator-Kitchen		2015	11	2026
Ice Machine-Kitchen		2012	20	2032
Freezer/Refrigerator-Staff Lounge		Pre-1999	11	Replace as needed
Refrigerator-Theatre Concessions		Pre-1999	11	Replace as needed

APPENDIX F

Heating, Ventilation, Air Conditioning and Refrigeration Inventory Life Cycle Recommendations by American Society of Heating, Refrigerating Air-Conditioning Engineers

Site	Original Cost	Current Installation	Life Cycle	Date of Anticipated Replacement
Meadowhill Aquatic Center				
A/C Fan Coil-Concessions		2015	15	2030
A/C Condenser-Concessions		2015	15	2030
Ice Machine-Concessions		2015	20	2035
Freezer-Double Door		Pre-1999	15	Replace as needed
Pool Heater-Lap/Dive Well		2004	15	2020
Pool Heater-Children's Pool		2004	15	2020
Pool Heater-Slide Splash Pool		2004	15	2020
Furnace-East Storage		2006	18	2024
Furnace-Water Heater Room		2006	18	2024
Hot Water Heater #1		2010	20	2030
Hot Water Heater #2		2010	20	2030
Hot Water Heater #3		2011	20	2031
Hot Water Heater #4		2011	20	2031
Overhead Reznor Heater-Filter Room		2008	21	2029
Overhead Reznor Heater-East Storage		2008	21	2029
Outdoor Education Center				
Gas Furnace		2006	18	Demolition 2020
Northbrook Sports Center				
Dehumidifier #1 - A Rink		1999/2018-refirb	18-20	2021
Dehumidifier #2 - B Rink		1999/2018-refirb	18-20	2021
Rooftop Unit #1	\$47,565	2018	15	2033
Rooftop Unit #2	w/RTU1	2018	15	2033
Rooftop Unit #3	\$27,700	2016	15	2031
Rooftop Unit #4		1999	15	2021
Rooftop Unit #5		1999	15	2021
Rooftop Unit #6	\$32,000	2016	15	2031
Rooftop Unit #7		1999	15	2021
Rooftop Unit #8		1999	15	2021
Rooftop Unit #9		1999	15	2021
Rooftop Unit #10	\$18,495	2017	15	2032
Rooftop Unit #11	\$16,965	2012	15	2028
Make Up Air Unit #2		1999	15	2021
Make Up Air Unit #3		1999	15	2021
Emergency Generator		1999	20	2021
A-Rink				
Make Up Air Unit #1		1999	15	2021
Wall Unit Heater #1		Pre-1999	13	2021
Wall Unit Heater #2		Pre-1999	13	2021
Heating Coil-Community Room		1999	15	2021
Circulating Pump #03	\$141,667	2017	20	2037
Circulating Pump #04	With above	2017	20	2037
Boiler #1 (Water-tube)	With above	2017	24	2041
Boiler #2 (Water-tube)	With above	2017	24	2041
Hot Water Storage Tanks (2) (w/Heat Exchanger)	With above	2017	24	2041
B-Rink				
Hot Water Heater (03)(Water-tube)	\$86,475	2016	24	2040
Hot Water Heater (04)(Water-tube)	With above	2016	24	2040
Hot Water Storage Tank (01)	With above	2016	24	2040
Hot Water Storage Tank (02)	With above	2016	24	2040
Circulation Pump #07	With above	2016	10	2026
Mark AirDoor		1999	21	Replace as needed

APPENDIX F

Heating, Ventilation, Air Conditioning and Refrigeration Inventory Life Cycle Recommendations by American Society of Heating, Refrigerating Air-Conditioning Engineers

Site	Original Cost	Current Installation	Life Cycle	Date of Anticipated Replacement
Concessions				
3-Door Refrigerator		Pre-1999	11	Replace as needed
2-Door Condiment Refrigerator		Pre-1999	11	Replace as needed
2-Door Freezer		Pre-1999	15	Replace as needed
Ice Machine		2014	20	2034
Mechanical Room - Ice Equipment				
Evaporative Condenser (Cooling Tower)		1999	20-25	2021
Pump for Evaporative Condenser		1999	20-25	2021
Compressor #01		1999	20	2021*
Compressor #02		1999	20	2021*
Compressor #03		2004	20	2024
Compressor Motor #01		1999	20	2021*
Compressor Motor #02		1999	20	2021*
Compressor Motor #03		2004	20	2024
Sub-Floor Pump		1999	20	2021*
Snowmelt Pump		1999	20	2021*
Glycol Pump A		1999	20	2021*
Glycol Pump B		1999	20	2021*
Glycol Pump C		2004	20	2024
Evaporator (Chiller)		1999	20	2021*
Receiver		1999	20	2021*
Variable Frequency Drive Controls		2014	20	2034
(*2021 Sports Center Comprehensive Replacement)				
Sports Center Pool				
Boiler-Leisure Pool & Recirculation Pump		2017	15	2032
Boiler-Dive Pool & Recirculation Pump		2017	15	2032
Sportsman's Country Club				
Clubhouse				
Condensing Unit		1995	20	Demolition 2020
Air Handler		1995	20	Demolition 2020
Low Pressure Boiler		1995	35	Demolition 2020
Walk-In Freezer #1		1983		Demolition 2020
Walk-In Freezer #2		1983		Demolition 2020
One-Door Freezer		2012	15	Demolition 2020
Charbroiler		2012		Demolition 2020
Ice Machine		1990	20	Demolition 2020
3-Door Counter Cooler		2013	11	Demolition 2020
2-Door Counter Cooler		2000	11	Demolition 2020
2-Drawer Refrigerator		2012	11	Demolition 2020
Refrigerator		2011	11	Demolition 2020
Dishwasher		2012	9	Demolition 2020
Deep Fryer		2015		Demolition 2020
Emergency Generator	\$78,000	2016	20	2036
Cart Barn				
Gas Fired Furnace #1		1979	18	Demolition 2020
Gas Fired Furnace #2		1979	18	Demolition 2020
Driving Range				
Split-System Heat Pump		2015	15	Demolition 2020
Halfway House				
Heater/AC w/Outside Condenser		2013	15	2028
Display Refrigerator		2000	11	Replace as needed

APPENDIX F

Heating, Ventilation, Air Conditioning and Refrigeration Inventory Life Cycle Recommendations by American Society of Heating, Refrigerating Air-Conditioning Engineers

Site	Original Cost	Current Installation	Life Cycle	Date of Anticipated Replacement
Maintenance Building				
Gas Fired Burner		2006	21	2027
Gas Fired Burners (11)		2006	21	2027
Pump		2006	10	Replace as needed
Furnace		2006	18	2024
Condenser		2006	20	2026
Ice Machine		1990	20	Replace as needed
Techny Prairie Center				
Heat Pump		2006	15	2021
Techny Prairie Warming Shelter				
Gas Furnace	\$3,000	2018	18	2036
Village Green Center				
Roof Top Heating & Cooling Unit		1999	15	2023 (with roof)
Roof Top Heating & Cooling Unit		1999	15	2023 (with roof)
Boiler (Water-tube)		2009	24	2033
Boiler Pumps (4)		2009	10	Evaluate 2020
Fan Coil Units		1999	20	Evaluate 2020
Emergency Generator	\$45,000	2016	20	2036
Wood Oaks Tennis Building				
Split-System Heat Pump w/Air Handler	\$6,337	2014	15	2029

APPENDIX G
Roof Inventory

Site	Original Cost	Current Installation	Life Cycle	Date of Anticipated Replacement
EPDM - Rubber System				
Joe Doud Administration Building		2007	20	2027
Leisure Center		2012	20	2032
Northbrook Sports Center		1999	20	2021
Sportsman's Country Club-Cart Barn		Pre-1999	25	Demolition 2020
Village Green Center-Flat Area (replacement)		2018 sealer	5	2023
Village Green Center-Flat Area (replacement)		1998	25	2023
Shingle Roof				
1605 Storage Garage		2008	25	2033
Chalet		1965	25	2021
Coast Guard-IT/Restroom		2014	25	2039
Joe Doud Administration Building		1994	26	2027
Meadowhill Aquatic Center		1988	25	Evaluate 2020
Meadowhill Park #2 Dugouts		2007	25	2032
Outdoor Education Center		1968	25	Demolition 2020
Sportsman's Country Club-Clubhouse		1994	25	Demolition 2020
Sportsman's Country Club-Driving Range		1996	25	Demolition 2020
Sportsman's Country Club-Halfway House		1994	25	2020
Sportsman's Country Club-Golf Maintenance		2006	25	2031
Sportsman's Country Club-Restroom Buildings		2014	25	2039
Sportsman's Country Club-Chemical Storage		2018	25	2043
Sportsman's Country Club-Starter Shacks		Pre-1999	25	Demolition 2020
Sportsman's Country Club-Pumphouses		Pre-1999	25	2020
Techny Prairie Park & Fields-Batting Cage Hut		2006	25	2031
Techny Prairie Center		2006	25	2031
Techny Picnic/Warming Shelter		1994	25	Evaluate 2020
Village Green Center		1998	25	2023
Village Green Pavilion		2001	25	2026
West Park-Tennis Shed		2000	25	2025
Wood Oaks Green Park-Tennis Building		1986	25	2022
Open Air Shelters-Shingles				
Greenview Park		2006	25	2031
Meadowhill Park-Playground		1996	25	2021
Stonegate Park		1999	25	2024*
Techny Prairie Park & Fields-Ballfield		2006	25	2031
Techny Prairie Park & Fields-Bluegill Shelter		2006	25	2031
Techny Prairie Park & Fields-Playground		2006	25	2031
Techny Prairie Park & Fields-Skate Park		2006	25	2031
Village Green-Gazebo (Cedar Shingles)		Pre-1999	30	Evaluate 2020
Sportsman's Country Club-On-Course Shelters		Pre-1999	25	2020
* Evaluate Per Master Plan				
Anticipated life cycle is 20-30 years based on roof type. Actual replacement is based on field verification.				

APPENDIX H

Asphalt Parking Lot and Pathway Inventory

Site	Approx. SF	Original Installation	3rd Year Sealcoat	6th Year Sealcoat & Crackfill	9th Year Sealcoat & Crackfill	12th Year Sealcoat & Crackfill	15th Year 2" Grind & Replace	18th Year Sealcoat	21st Year Sealcoat 7 Crackfill	24th Year Sealcoat 7 Crackfill	27th Year Sealcoat & Crackfill	Date of Anticipated Replace/Install
1605												
Parking Lot	36,000	Pre-1994	*	*	*	*	Based on CMP					Based on CMP
545 Academy Drive												
Employee Parking Lot	20,185	1994	*	*	*	*	2011	2014	2019	2022	2025	2028
Maintenance Yard/Lot	17,917	1994	*	*	*	*	*	*	2019	2022	2025	2028
Coast Guard Park												
Parking Lot	16,836	2014	2018	2021	2024	2027	2030	2033	2036	2039	2042	2045
Crestwood Park												
Parking Lot	6,506	Pre-1994	Village Maint.	Village Maint.	Village Maint.	Village Maint.	Village Maint.	Village Maint.	Village Maint.	Village Maint.	Village Maint.	Village Maint.
Greenfield Park												
Pathways (8') & Bleacher Pads (4)	10,222	2020	2023	2026	2029	2032	2035	2038	2041	2044	2047	2050
Pathway to Pfingsten (8')	3,951	TBD										
Greenview Park												
Pathways (8')	9,857	2009	*	*	2018	2021	2024	2027	2030	2033	2036	2039
Leisure Center												
Parking Lot & Drive	51,637	1988	*	*	*	2012	2018	2021	2024	2027	2030	2033
West Parking Lot	33,064	2001	*	*	*	2012	2018	2021	2024	2027	2030	2033
Meadowhill Park & Aquatic Center												
MHP Drive (to MAC lot)	10,160	1988	2012	2015	2018	2021	2024	2027	2030	2033	2036	2039
MAC Parking Lot	71,382	1988	2012	2015	2018	2021	2024	2027	2030	2033	2036	2039
MHP Pathways(8') & Bleacher Pads (4)	49,753	2010	*	*	*	2020	2023	2026	2029	2032	2035	2038
South MHP Pathway along Chalet (8')	11,100	Pre-1994	*	*	*	*	2019	2022	2025	2028	2031	2034
Pathways to Basketball & Hockey Courts	950	2020	2023	2026	2029	2032	2035	2038	2041	2044	2047	2050
Northbrook Sports Center												
North Employee Parking Lot	19,636	2017	2020	2023	2026	2029	2032	2035	2038	2041	2044	2047
North & East Parking Lot & Entrances	54,067	2017	2020	2023	2026	2029	2032	2035	2038	2041	2044	2047
South Parking Lot	18,400	1991	*	*	*	2017	2021	2024	2027	2030	2033	2036
West Parking Lot	53,100	1991	*	*	*	2017	2021	2024	2027	2030	2033	2036
1710 Pfingsten	2,000	Pre-1994	*	*	*	2019	2021	2024	2027	2030	2033	2036
Stonegate Park												
Parking Lot	16,890	1999	*	*	2016	2018	2020	2023	2026	2029	2032	2035
Pathways (10')	26,619	2001	*	*	*	2018	2020	2023	2026	2029	2032	2035
Bleacher Pads(3)/Paths	2,143	2012	*	*	*	2018	2020	2023	2026	2029	2032	2035
Techny Prairie Park & Fields												
North/West Parking Lot	59,640	2006	2009	2012	2015	2018	2021	2024	2027	2030	2033	2036
South Parking Lot	59,506	1989	*	*	*	*	2017	2020	2023	2026	2029	2032
Anets Drive	41,000	2006	*	*	*	2018	2021	2024	2027	2030	2033	2036
TPPF Original Pathways(8-12')	52,538	1989	*	*	2015	2018	2021	2024	2027	2030	2033	2036
TPPF North/East Basin Loop	36,004	1989	*	*	2015	2018	2021	2024	2027	2030	2033	2036
TPPF Renovations Pathways(8-12')	31,000	2006	*	*	2015	2018	2021	2024	2027	2030	2033	2036
Anets Pathways(12')	22,085	2006	*	*	2015	2018	2021	2024	2027	2030	2033	2036

APPENDIX H

Asphalt Parking Lot and Pathway Inventory

Site	Approx. SF	Original Installation	3rd Year Sealcoat	6th Year Sealcoat & Crackfill	9th Year Sealcoat & Crackfill	12th Year Sealcoat & Crackfill	15th Year 2" Grind & Replace	18th Year Sealcoat	21st Year Sealcoat 7 Crackfill	24th Year Sealcoat 7 Crackfill	27th Year Sealcoat & Crackfill	Date of Anticipated Replace/Install
Village Green Park	Parking Lot	1992	*	*	*	*	2014	2017	2020	2023	2026	2029
	Pathways (9')	Pre-1994	*	*	*	*	2018	2021	2024	2027	2030	2034
	Pathway along river (9')	Pre-1994	*	*	*	*	2018	2021	2024	2027	2030	2033
	Memorial Garden Pathway	2017	2018	2021	2024	2027	2030	2033	2036	2039	2042	2044
Wescott Park	Pathways (8-9')	1993	2019	2022	2025	2028	2031	2034	2037	2040	2043	2046
	Bleacher Pad & Garbage Can Pad (1)	2018	2019	2022	2025	2028	2031	2034	2037	2040	2043	2046
West Park	Pathways (9')	2000	*	*	*	2019	2022	2025	2028	2031	2034	2037
	Bleacher Pads (2)	2014	2017	2019	2022	2025	2028	2032	2035	2038	2041	2044
	Sand Volleyball Bleacher Pad	2017	2020	2023	2026	2029	2032	2035	2038	2041	2044	2047
	Path to Volleyball & Fields at North(8')	2017	2020	2023	2026	2029	2032	2035	2038	2041	2044	2047
Williamsburg Square Park	Parking Lot	1999	*	*	*	2017	2022	2025	2028	2031	2034	2037
	Pathways (8')	pre-1994	*	*	*	2016	2021	2024	2027	2030	2033	2036
	Bleacher Pads(2)/Paths	2012	*	*	*	2016	2021	2024	2027	2030	2033	2036
Wood Oaks Green Park	NE Parking Lot & Entry Drive	1994	*	*	*	2019	2022	2025	2028	2031	2034	2037
	SW Parking Lot & Entry Drive	1994	*	*	*	*	2022	2025	2028	2031	2034	2037
	North Pathway (N of drive on Sanders)	1994	*	*	*	2019	2022	2025	2028	2031	2034	2037
	Pathways (10')	1994	*	*	*	2019	2022	2025	2028	2031	2034	2037
Sportsman's Country Club	Bleacher Pads (2)	2016	2019	2022	2025	2028	2031	2034	2037	2040	2043	2046
	Entry Drive, Parking & Circle Drive	1994	*	*	2015	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP
	(Clubhouse Circle Drive ONLY)	1994	*	*	2015	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP
Sportsman's Maintenance Facility	Parking Lot	1994	*	*	2017	2016	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP
	Cart paths	1994	*	*	2015		Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP
	Golf Maintenance Parking Lot	2005	*	*	2015	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP
	Golf Maintenance Access Drive	2005	*	*	2015	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP
	Golf Maintenance Storage Area	Pre-1994	*	*	*	*	2015	Based on CMP	Based on CMP	Based on CMP	Based on CMP	Based on CMP

RECOMMENDED MAINTENANCE AFTER NEW ASPHALT IS INSTALLED:

- 1st year - New asphalt
- 3rd year - Sealcoat
- 6th year - Sealcoat
- 9th year - Sealcoat & Crackfill
- 12th year - Sealcoat & Crackfill
- 15th year - 2" Grind and Replace (if sub-base is in good shape); otherwise remove & replace asphalt & undercut sub-base
- 18th year - Sealcoat
- 21st year - Sealcoat & Crackfill
- 24th year - Sealcoat & Crackfill
- 27th year - Sealcoat & Crackfill
- 30th year - 2" Grind and Replace (if sub-base is in good shape); otherwise remove & replace asphalt & undercut sub-base (repeat cycle)

*(asterisk) denotes that actual dates are not available

APPENDIX I

Fence Inventory Property Line/Ball Fields/Tennis Courts/Sled Hills

Site	Original Cost	Current Installation	Approx. Length	Height	Material	Date of Anticipated Replacement
1605 Maintenance						
Boundary Fence			876'	7'	Metal	
Coast Guard Park						
Dog Park Enclosure		2013	2300'	5'-6"	Metal	
Cedar Lane Tot Lot						
Boundary Fence			342'	4'	Chain Link	
Crestwood Park						
Tennis Court			903'	11'	Chain Link	
Field School						
Ball Field #9S			295'	10'-15'	Chain Link	
Ball Field #9N			278'	10'-15'	Chain Link	
Floral Park						
South Boundary		2010	340'	7'	Wood	
Greenbriar School						
Ball Field #10		2013			Chain Link	
Greenfield Park						
Ball Field 19N			87' DO 96' BS	10-15'	Chain Link	
Ball Field 19S			131' DO 63' BS	10-15'	Chain Link	
Greenview Park						
Street Fence		2015	281'	3'-5"	Chain Link	
North Boundary			16'		Chain Link	
East Boundary			281'		Chain Link	
South Boundary			325'	7'	Chain Link	
Leisure Center						
Playground Barrier		2016	83'	3'-5"	Chain Link	
East Property Line		2016	1001'	4'	Wood	
Indian Ridge Park						
Ball Field #18			240' DO 43' BS	10-15'	Chain Link	
Meadow Road Tot Lot						
West Boundary			163'	7'	Wood	Evaluate 2020
Meadowbrook School						
Ball Field #8					Chain Link	
Meadowhill Park						
Ball Field #2			500'	10'-20'	Chain Link	
Ball Field #3			300' BS/DO 1000' out	10'-15' BS/DO 5' out	Chain Link	
Ball Field #4			300' BS/DO 900' out	10'-15' BS/DO 5' out	Chain Link	
Ball Field #5			254'	10'-15'	Chain Link	
Ball Field #6			409'	10'-15'	Chain Link	
Ed Rudolf Velodrome	\$19,882	2018	142'	5'	Chain Link	
Pool			1500'	10'	Chain Link	
Northbrook Sports Center						
Pool	\$121,236	2017	915'	7'-3"	Chain Link	
South Boundary			1400'	7'	Wood	2022
Oaklane Park						
Ball Field #7			60'	10'-15'	Chain Link	
Tennis Court			620'	11'	Chain Link	
Boundary Fence			957'	7'		
Shabonee School						
Ball Field #22					Chain Link	
Sportsman's Country Club						
Dundee & Landwehr			3800'	7'	Chain Link	
Maintenance Fence			980'	5'	Chain Link	
Stonegate Park						
Tennis Court		2019	486' & 300'	10' & 4'	Chain Link	
Ball Field #30			215'	10'-15'	Chain Link	
Ball Field #31			200'	10' & 15'	Chain Link	

APPENDIX I

Fence Inventory Property Line/Ball Fields/Tennis Courts/Sled Hills

Site	Original Cost	Current Installation	Approx. Length	Height	Material	Date of Anticipated Replacement
Techny Prairie Park & Fields						
Ball Field #29			535'	10' & 15'	Chain Link	
Ball Field #28			375' BS/DO 1155' out	10'-15' BS/DO 5' out	Chain Link	
Ball Field #27			376' BS/DO 1155' out	10'-15' BS/DO 5' out	Chain Link	
Ball Field #26	2006		377' BS/DO 1155' out	10'-15' BS/DO 5' out	Chain Link	
Batting Cages	2006		520'	10' & 15'	Chain Link	
Skate Park	2006		920'	10'	Metal	
Sled Hill			752'	5'	Chain Link	
East Split Rail			250'	4'	Wood	
West Split Rail			100'	4'	Wood	
Village Green Park						
Ball Field #1			421' BS/DO 1040' out	10'-15' BS/DO 5' out	Chain Link	
Wescott Park						
Playground Barrier	2005		200'	4'-3"	Chain Link	
Ball Field #13			423'	10' & 15'	Chain Link	
Ball Field #12	2016		450'	10' & 15'	Chain Link	
West Park						
Ball Field #14	2015-DO		120' DO 235' BS 450' out	7'3" DO 10'-15' BS 5' Out	Chain Link	
Ball Field #16	2015-DO		7'3" DO 10'-15' BS 5' out	7'3" DO 10'-15' BS 5' Out	Chain Link	
Ball Field #17			368'	10' & 15'	Chain Link	
Tennis Court			735'	11'	Chain Link	
Westmoor School						
Ball Field #11					Chain Link	
Williamsburg Square Park						
Ball Field #23			435'	10' & 15'	Chain Link	2021
Rudolph Dr. Barrier			302'	5'	Chain Link	2021
Tennis Court			550'	11'0	Chain Link	2021
South Boundary			1300'	7'	Wood	2021
Wood Oaks Green Park						
Sled Hill			3642'	5'	Chain Link	
Ball Field #25			400'	10' & 15'	Chain Link	
Tennis Court North			905'	11'	Chain Link	
Tennis Court South			903'	11'	Chain Link	
Ball Field #24			360'	10' & 15'	Chain Link	
Storage Facility			450'	7'	Metal/Picket	2020 repairs
Practice Tennis Court			186'	11'	Chain Link	
DO: Dugout BS: Backstop Out: Outfield						

Appendix J

Information Technology Inventory

Equipment	Service Tag/Serial Number	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Desktop					
Dell Inc.	HT848V1		August 2012	7-8	2020 - 2021
Dell Inc.	HV1Q7V1		August 2012	7-8	2020 - 2021
Dell Inc.	HV4Y7V1		August 2012	7-8	2020 - 2021
Dell Inc.	HTC08V1		August 2012	7-8	2020 - 2021
Dell Inc.	37PGNV1		January 2013	7-8	2020 - 2021
Dell Inc.	16PGNV1		January 2013	7-8	2020 - 2021
Dell Inc.	46PGNV1		January 2013	7-8	2020 - 2021
Dell Inc.	66PGNV1		January 2013	7-8	2020 - 2021
Dell Inc.	D6PGNV1		January 2013	7-8	2020 - 2021
Dell Inc.	FBYDX1		May 2013	7-8	2020 - 2021
Dell Inc.	FBVYDX1		May 2013	7-8	2020 - 2021
Dell Inc.	26R1FX1		May 2013	7-8	2020 - 2021
Dell Inc.	28H3FX1		May 2013	7-8	2020 - 2021
Dell Inc.	26J0FX1		May 2013	7-8	2020 - 2021
Dell Inc.	9DPKJB2		June 2016	7-8	2023 - 2024
Dell Inc.	9DPJJB2		June 2016	7-8	2023 - 2024
Dell Inc.	9DQGJB2		June 2016	7-8	2023 - 2024
Dell Inc.	9DPHJB2		June 2016	7-8	2023 - 2024
Dell Inc.	9DPGJB2		June 2016	7-8	2023 - 2024
Dell Inc.	D3DF942		March 2015	7-8	2023 - 2024
Dell Inc.	D3DH942		March 2015	7-8	2023 - 2024
Dell Inc.	21WS932		March 2015	7-8	2023 - 2024
Dell Inc.	6YQ8H02		March 2014	7-8	2021 - 2022
Dell Inc.	6SKCH02		March 2014	7-8	2021 - 2022
Dell Inc.	2616H02		March 2014	7-8	2021 - 2022
Dell Inc.	7X09H02		March 2014	7-8	2021 - 2022
Dell Inc.	6Z2CH02		March 2014	7-8	2021 - 2022
Dell Inc.	7YY9H02		March 2014	7-8	2021 - 2022
Dell Inc.	6Z8FH02		March 2014	7-8	2021 - 2022
Dell Inc.	7X49H02		March 2014	7-8	2021 - 2022
Dell Inc.	7VFBH02		March 2014	7-8	2021 - 2022
Dell Inc.	7WZFH02		March 2014	7-8	2021 - 2022
Dell Inc.	7ZBDH02		March 2014	7-8	2021 - 2022
Dell Inc.	9QBR932		March 2015	7-8	2023 - 2024
Dell Inc.	8DBR932		March 2015	7-8	2023 - 2024
Dell Inc.	88XLB12		November 2014	7-8	2021 - 2022
Dell Inc.	8LHFR22		November 2014	7-8	2021 - 2022
Dell Inc.	8MBJR22		November 2014	7-8	2021 - 2022
Dell Inc.	8P2HR22		November 2014	7-8	2021 - 2022
Dell Inc.	8L7GR22		November 2014	7-8	2021 - 2022

Appendix J

Information Technology Inventory

Equipment	Service Tag/Serial Number	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Dell Inc.	CWZGP22		November 2014	7-8	2021 - 2022
Dell Inc.	95XLB12		November 2014	7-8	2021 - 2022
Dell Inc.	CY9JP22		November 2014	7-8	2021 - 2022
Dell Inc.	7Z1CH02		March 2014	7-8	2021 - 2022
Dell Inc.	6B5TGB2		May 2016	7-8	2024 - 2025
Dell Inc.	18ZZ3Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	16PZ3Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	18P44Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	16H34Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	18J74Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	18R44Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	18DZ3Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	19054Y2	\$565.50	August 2019	7-8	2027 - 2028
Dell Inc.	55YQHK2	\$780.08	July 2017	7-8	2025 - 2026
Dell Inc.	54LPHK2	\$780.08	July 2017	7-8	2025 - 2026
Dell Inc.	562RHK2	\$780.08	July 2017	7-8	2025 - 2026
Dell Inc.	55SQHK2	\$780.08	July 2017	7-8	2025 - 2026
Dell Inc.	548NHK2	\$780.08	July 2017	7-8	2025 - 2026
Dell Inc.	2R836K2	\$702.03	June 2017	7-8	2025 - 2026
Dell Inc.	32656K2	\$702.03	June 2017	7-8	2025 - 2026
Dell Inc.	2RM36K2	\$702.03	June 2017	7-8	2025 - 2026
Dell Inc.	2Y946K2	\$702.03	June 2017	7-8	2025 - 2026
Dell Inc.	3DBY5K2	\$702.03	June 2017	7-8	2025 - 2026
Dell Inc.	3C6MGL2	\$778.12	October 2017	7-8	2025 - 2026
Dell Inc.	3CXGGL2	\$778.12	October 2017	7-8	2025 - 2026
Dell Inc.	3C3LGL2	\$778.12	October 2017	7-8	2025 - 2026
Dell Inc.	GVR97J2	\$1,101.69	May 2017	7-8	2025 - 2026
Dell Inc.	GV797J2	\$1,101.69	May 2017	7-8	2025 - 2026
Dell Inc.	4K5JXC1		May 2017	7-8	2019 - 2020
Dell Inc.	5SNZ9K1		June 2009	7-8	2019 - 2020
Dell Inc.	BJ1LBP1		February 2011	7-8	2019 - 2019
Dell Inc.	145FRW1		February 2013	7-8	2020 - 2021
Dell Inc.	13VFRW1		February 2013	7-8	2020 - 2021
Dell Inc.	BV2P0M2		November 2017	7-8	2025 - 2026
Dell Inc.	3HNHRD2		September 2016	7-8	2024 - 2025
LENOVO	MJ06PFHE	\$356.39	2018	7-8	2026 - 2027
LENOVO	US00092803		2012	7-8	2019
Laptop					
Alienware	J2WFPQ2		2018	6-7	2026 - 2027
Hewlett-Packard	5CG5063T4S		2014	6-7	2021
Hewlett-Packard	5CG5040N94		2014	6-7	2021

Appendix J

Information Technology Inventory

Equipment	Service Tag/Serial Number	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Hewlett-Packard	5CG5063T33		2014	6-7	2021
Hewlett-Packard	5CG5040NDK		2014	6-7	2021
Hewlett-Packard	5CG5060S24		2015	6-7	2022
Hewlett-Packard	5CG5060Q1J		2015	6-7	2022
Hewlett-Packard	5CG5060R7Z		2015	6-7	2022
Hewlett-Packard	CND0371MZC		2010	6-7	2019
Hewlett-Packard	CNU20911PM		2011	6-7	2019
Hewlett-Packard	CNU136493J		2011	6-7	2019
Hewlett-Packard	CNU411BMYK	\$1,714.10	2016	6-7	2023
Hewlett-Packard	5CG621608W		2015 - 2016	6-7	2022 - 2023
Hewlett-Packard	5CG5443XD8		2015 - 2016	6-7	2022 - 2023
Hewlett-Packard	5CG62160FP		2015 - 2016	6-7	2022 - 2023
Hewlett-Packard	5CG5443X7Y		2015 - 2016	6-7	2022 - 2023
Hewlett-Packard	5CG6118H46		2018	6-7	2026 - 2027
Hewlett-Packard	5CG6130VF6		2018	6-7	2026 - 2027
Hewlett-Packard	CND0350MCM		2010	6-7	2019
Hewlett-Packard	8CG5270RPN		2015 - 2016	6-7	2022 - 2023
Hewlett-Packard	8CG5270RNY	\$1,714.10	2015 - 2016	6-7	2022 - 2023
Hewlett-Packard	5CD6392LYR	\$1,792.62	2017	6-7	2023 - 2024
Hewlett-Packard	5CD7034Y0Z	\$1,792.62	2017	6-7	2023 - 2024
Hewlett-Packard	5CG8034RQV	\$1,272.64	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8160RVM	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8138QQB	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8160RVQ	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD813342S	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8160RQ2	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8160RT6	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8160S6M	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8160SFT	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	5CD8160RQ4	\$220.70	2018	6-7	2026 - 2027
Hewlett-Packard	CND637194C	\$2,305.89	2017	6-7	2023 - 2024
Dell Inc.	H1F66F2		July 2017	6-7	2023 - 2024
Dell Inc.	41G86F2		June 2017	6-7	2023 - 2024
Dell Inc.	H88S4F2		June 2017	6-7	2023 - 2024
Dell Inc.	8C8S4F2		June 2017	6-7	2023 - 2024
Dell Inc.	826G5F2		June 2017	6-7	2023 - 2024
Dell Inc.	GYTM3F2		April 2017	6-7	2023 - 2024
Dell Inc.	J5FP5F2		May 2017	6-7	2023 - 2024
Dell Inc.	9Z7S5F2		May 2017	6-7	2023 - 2024
Dell Inc.	55DX4F2		May 2017	6-7	2023 - 2024
Dell Inc.	FB4H3F2		May 2017	6-7	2023 - 2024
Dell Inc.	J94H3F2		May 2017	6-7	2023 - 2024

Appendix J

Information Technology Inventory

Equipment	Service Tag/Serial Number	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
Dell Inc.	G1GJWJ2	\$678.41	January 2018	6-7	2025 - 2026
Dell Inc.	9FDJWJ2	\$678.41	January 2018	6-7	2025 - 2026
Dell Inc.	6CDJWJ2	\$678.41	January 2018	6-7	2025 - 2026
Dell Inc.	HHDYKP2	\$858.38	June 2018	6-7	2025 - 2026
Dell Inc.	2CM9SQ2	\$1,120.09	October 2018	6-7	2025 - 2026
Dell Inc.	C26T3H2		July 2017	6-7	2023 - 2024
Dell Inc.	8YZVYM2	\$1,344.71	March 2018	6-7	2024 - 2025
Dell Inc.	HY55RV2	\$786.90	May 2019	6-7	2025 - 2026
Dell Inc.	6LSTQV2	\$786.90	May 2019	6-7	2025 - 2026
Dell Inc.	6TJGXT2	\$1,900.00	March 2019	6-7	2025 - 2026
Dell Inc.	J7HKXT2	\$1,900.00	March 2019	6-7	2025 - 2026
Dell Inc.	2K3ZNF2	\$1,900.00	March 2019	6-7	2025 - 2026
Microsoft Corporation	123364260457		2015	6-7	2022 - 2023
Microsoft Corporation	093556754753		2015	6-7	2022 - 2023
Microsoft Corporation	068349554653		2015	6-7	2022 - 2023
Microsoft Corporation	075235654353		2015	6-7	2022 - 2023
Thumb Drive Computer					
Intel Corporation	GESC64700ETM		--		Evaluate Annually
Intel Corporation	GESC651006ZF		--		Evaluate Annually
Intel Corporation	GESC651007BZ		--		Evaluate Annually
Intel Corporation	GESC6510073R		--		Evaluate Annually
Intel(R) Client Systems	BTCC846002R5		--		Evaluate Annually
Printers					
HP Color LaserJet M451nw	CNDG309589				Evaluate Annually
HP LaserJet P2015	CNB1R64675				Evaluate Annually
HP LaserJet P2055dn					Evaluate Annually
HP Color LaserJet CM2320nf	CNF9C5DYNP				Evaluate Annually
HP Color LaserJet MFPM277dw	VNB8H7L3C1				Evaluate Annually
HP LaserJet P2035	VNB3467332				Evaluate Annually
HP LaserJet P2055DN	CNB9976826				Evaluate Annually
HP Color LaserJet CM2320nf	CNF9B46N91				Evaluate Annually
HP Color LaserJet M452dn	VNB3M33845				Evaluate Annually
HP LaserJet M401dne	PHGFG58220				Evaluate Annually
HP Color LaserJet MFP M277dw	VNB8J7M6T7				Evaluate Annually
HP Color LaserJet MFP M477fdn	VNB8JBW3MV				Evaluate Annually
Epson WF-7710	X45Q095485				Evaluate Annually
HP LaserJet P2055dn	CNB9M12182				Evaluate Annually
HP Color LaserJet M451dn	JPBDQ18675				Evaluate Annually
HP Color LaserJet CP1525nw	CNBF338689				Evaluate Annually
HP LaserJet MFP M426fdw	PHB8HBDJ2G				Evaluate Annually

Appendix J

Information Technology Inventory

Equipment	Service Tag/Serial Number	Original Cost	Current Purchase	Life Cycle	Date of Anticipated Replacement
HP Color LaserJet M452dn	CNDF374708				Evaluate Annually
HP Color LaserJet CP2025dn	CNGS339477				Evaluate Annually
HP LaserJet P2035n	CNB9R82352				Evaluate Annually
HP LaserJet M553DN	JPBCJDG00M				Evaluate Annually
HP Color LaserJet M451dn	CNDF237866				Evaluate Annually
HP Color LaserJet M452dn	VNB3M58542				Evaluate Annually
HP LaserJet P4515TN	CNDY394065				Evaluate Annually
HP Color LaserJet CP2025dn	CNGS317967				Evaluate Annually
HP LaserJet M402n	PHBHD54331				Evaluate Annually
HP Color LaserJet M477fdw	VNB8K1M143				Evaluate Annually

APPENDIX K

Carry-Over Projects

Carry-Over Projects	Account #	Budget Year	Budget
Programs - General and Recreation			
n/a			
Total Programs			\$0
Parks & Properties			
Meadowhill Park Master Plan	1053-6515-MHP03-19	2019	\$634,000
Tennis Court Renovations (WEST + WOG)	1050-6505-PARKS06-19	2019	\$26,070
Total Parks & Properties			\$660,070
Recreation			
Activity Center Construction	1053-6510-PARKS01-18	2019	\$3,000,000
Total Recreation			\$3,000,000
Golf Operations			
SCC - Golf Master Plan Implementation	1051-6570-GSCC01-18	2019	\$832,750
Total Golf Operations			\$832,750
GRAND TOTAL			\$4,492,820



545 Academy Drive
Northbrook, Illinois 60062
847-291-2960
nbparks.org