

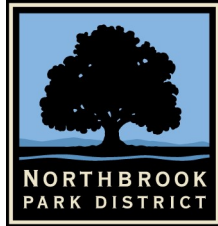


Annual Budget
Cook County, Illinois
Fiscal Year
January 1, 2022-December 31, 2022



NORTHBROOK PARK DISTRICT

Annual Budget



January 1, 2022 - December 31, 2022

Park Board of Commissioners

Mary Ann Chambers – President

Lisa Chalem – Vice President

Matthew Curin – Commissioner

Michael Goodman - Commissioner

Michael Schyman – Commissioner

Jeffrey C. Simon – Commissioner

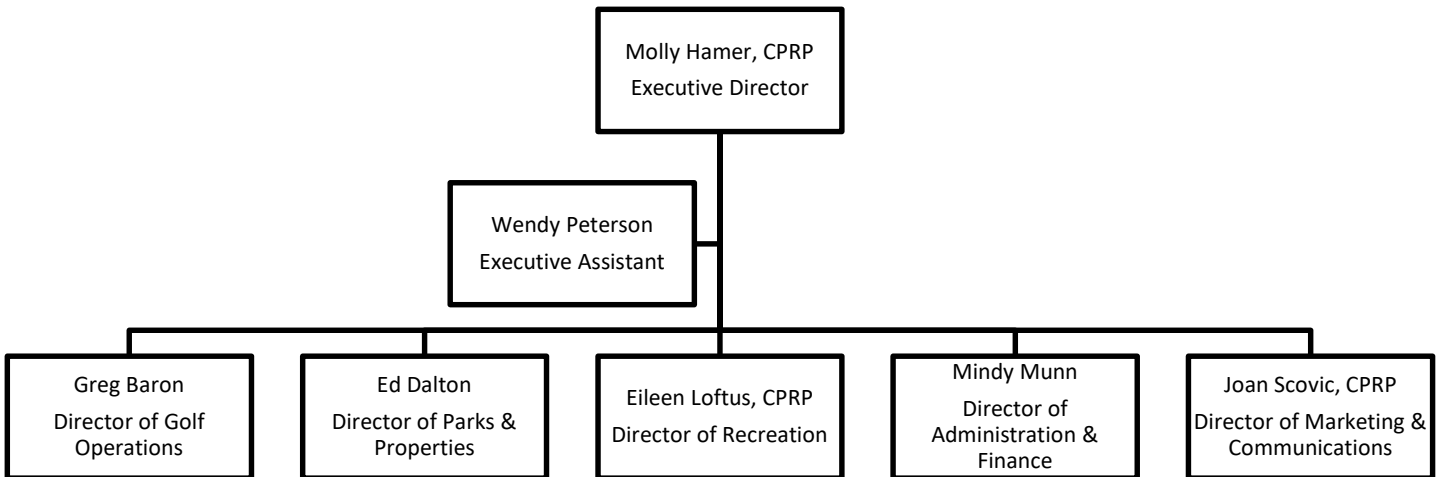
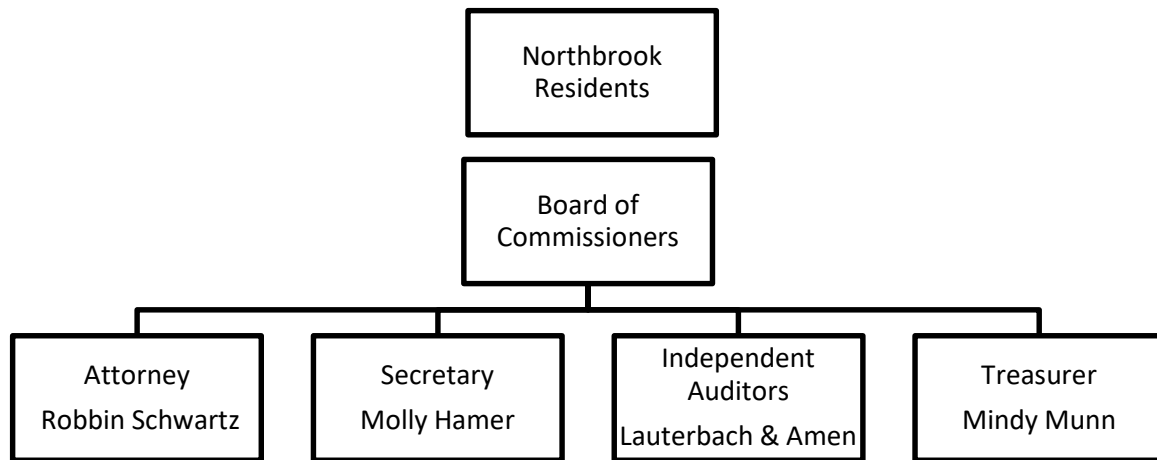
Michael Ziering – Commissioner

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

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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 budget of \$1,800 for fiscal year 1927. |
| Governed | A seven-member, elected 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 Mary Ann Chambers, President; Lisa Chalem, Vice-President; Matthew Curin, Michael Goodman, Michael Schyman, Jeffrey C. Simon, and Michael Ziering. |
| Boundaries | The 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 2020 census, the population of Northbrook is approximately 35,222, with 27,508 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 \$124,863 and a median age of about 50.2 years (2020 Census).</p> <p>Park District programs and facilities provide important services to all residents of the community. Program offerings are regularly evaluated based on demographics and community feedback. In addition to our own programs, the District works with several affiliates to offer recreational opportunities including baseball, softball, 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 2022 budget for scholarships is \$15,000. The District also offers extended payment plans for program participation.</p> |
| Real Estate | The 2020 equalized assessed value (EAV) of real estate was \$2,982,836,261. |
| Tax Rate | The 2020 tax rate was \$.427 per \$100 of assessed value (5.5% 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 2022 is \$24.4 million, with an operating budget of \$17.4 million, a capital improvement and repair budget of \$4.6 million, and a debt service budget of \$2.4 million. |
| Debt Rating | In February 2020 Moody's Investors Service reviewed and assigned a rating of Aaa to the District's General Obligation Limited Tax Park Bonds, Series 2020. |
| Park Resources | The Northbrook Park District services a population of roughly 34,058 residents and maintains 543 acres across a service area of approximately 13 square miles. The District holds title to 29 parcels including community parks, neighborhood parks, play lots and passive parks. Unique and premier facilities include the Ed Rudolph Velodrome (banked bicycle racing track), Heritage Oaks Golf Club, |

NORTHBROOK PARK DISTRICT

District Profile

Techny Prairie Activity Center, 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, practice range, two sled hills, dozens of baseball/softball and soccer fields, multiple courts and 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, fitness, performing arts, athletics, preschool and aquatics. Annual special events include a Winter Leisureland, Daddy-Daughter Dance, Kids' Fishing Derby, Northbrook-On-Ice, Tuesdays in the Park (free outdoor concerts), Kids' Duathlon, Liberty Loop 5K, Touch-A-Truck, and 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. The 2022 budget includes funding for 73 full-time positions. Throughout the year the District also employs roughly 400 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).

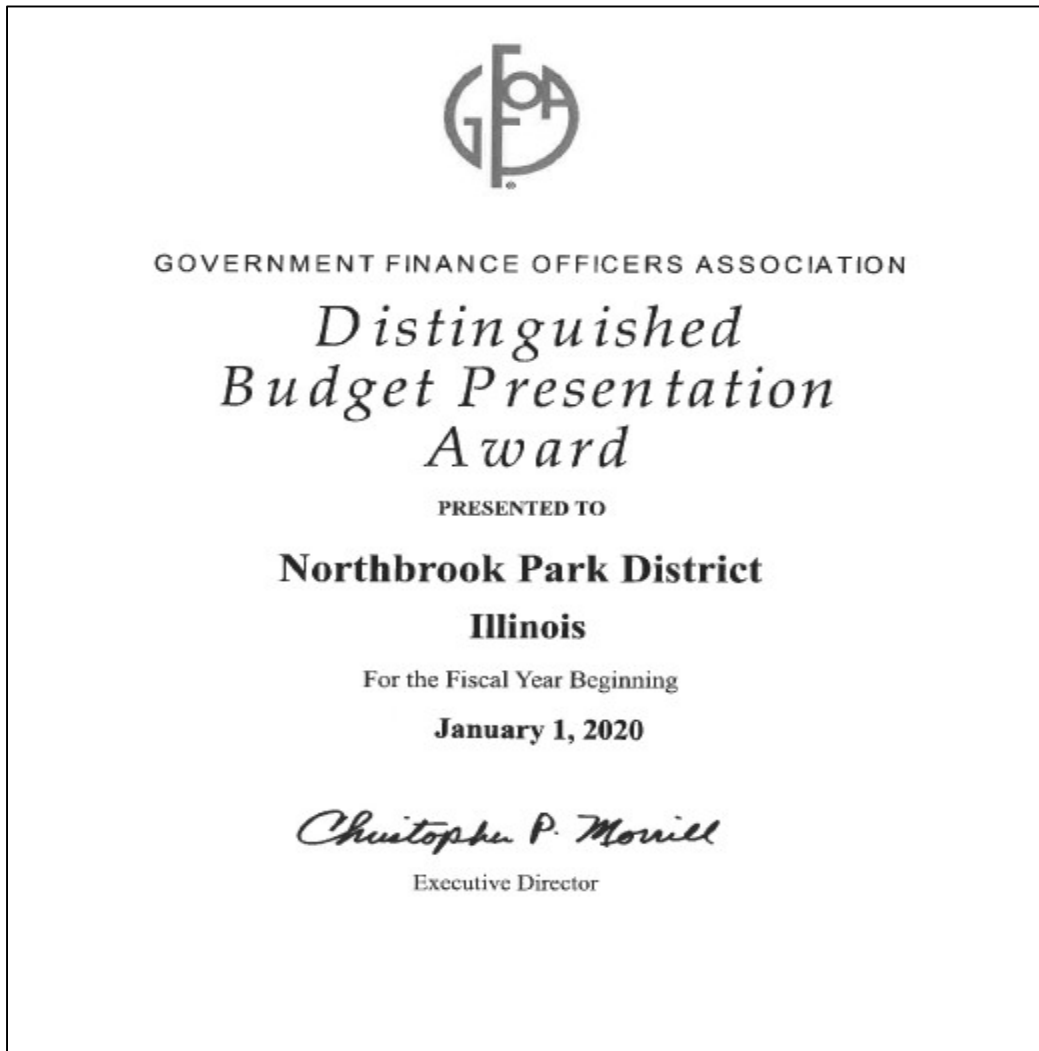
Contact Northbrook Park District, 545 Academy Drive, Northbrook, Illinois 60062
Phone: (847) 291-2960, Fax: (847) 205-1154

Website nbparks.org

NORTHBROOK PARK DISTRICT

Budget Recognition

For the past 18 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 submitted the 2021 budget document to GFOA for consideration earlier this year and expects to be notified in early 2022.



December 15, 2021

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, 2022 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 2022 capital projects, historical tax rate information, operating/non-operating surplus by fund, individual fund performance and a glossary of budget terms.

Budget Highlights

Revenue in 2022 is expected to increase \$4.0 million to \$23.5 million compared to the 2021 budget. The increase in revenue primarily reflects a full year of operations at both Heritage Oaks and at Sports Center.

The largest increases in revenue are expected in the following areas:

- Heritage Oaks Green Fees + Cart Fees – (\$1.0 million)
- Adventure Campus – (\$800,000)
- Summer Camps – (\$747,000)
- Sports Center Rink Rentals – (\$391,000)

Revenue within the Golf Division is expected to increase \$1.4 million to \$3.2 million in 2022 compared to the 2021 budget. Specifically, revenue generated at Heritage Oaks from Classic 18 and Legacy 9 rounds is expected to exceed \$1.4 million. Range revenue at the new facility is also expected to contribute \$341,000 to the Division. Historically, revenue at the range generated between \$220,000-\$250,000.

Revenue at the new Techny Prairie Activity Center is expected to increase 20.7% or \$186,000 to \$897,000. Fitness membership revenue is expected increase 9.1% or \$42,000 to \$457,000 for 2022. Programs at TPAC are also expected to jump \$146,000 to \$373,000 and includes a variety of fitness classes, pickleball, adult basketball leagues and a summer camp.

Operating expenses are expected to increase \$2.5 million compared to the 2021 budget and increase over \$4.0 million compared to the 2021 year-end estimate. The rise in expenses largely reflects an increase in both full and part-time positions needed to support the increase in programs and services offered by the District

The budget for capital projects in 2022 totals \$4.6 million and includes \$908,000 in costs to complete the multi-year shoreline stabilization project at Wood Oaks Green Park. In addition, the capital budget includes replacing playgrounds at Cedar Lane, Meadowhill, and Oaklane parks. For a complete listing of 2022 capital projects please refer to Appendix A.

NORTHBROOK PARK DISTRICT

| Operating | 2022 Budget | 2021 YE Projection | 2021 Budget | 2020 Final | 2019 Final |
|--------------------------|------------------|--------------------|--------------------|--------------------|------------------|
| Revenue | \$ 21,101,163 | \$ 16,064,537 | \$ 16,667,534 | \$ 14,443,248 | \$ 20,210,789 |
| Expense | 17,412,060 | 13,407,724 | 14,892,207 | 11,798,749 | 15,382,485 |
| Operating Surplus | 3,689,103 | 2,656,813 | 1,775,327 | 2,644,499 | 4,828,303 |
| Non-Operating Revenue | 9,947,016 | 3,183,633 | 2,915,328 | 10,608,076 | 12,386,632 |
| Capital Expense | (4,575,395) | (9,727,755) | (11,706,540) | (20,254,524) | (5,793,828) |
| Debt Expense | (2,418,464) | (2,268,362) | (2,263,328) | (2,300,929) | (2,301,948) |
| Net Surplus | 6,642,260 | (6,155,671) | (9,279,213) | (9,302,879) | 9,119,159 |

Please refer to Appendix C 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 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 valued in excess of \$500,000. Northbrook's unemployment rate at the end of 2020 was 8.2%, comparing favorably to the state of Illinois' rate of 9.5%.

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 has received roughly \$230,000 during 2021, and \$1.6 million in impact fees in 2020. The fees are included within non-operating revenue in the budget table on the previous page. Fees are used to offset a developments impact on the District's recreational facilities and are especially important when located in an underserved area. Efforts continue in the community to maintain and enhance existing commercial and industrial areas that support 34% of the tax base.

NORTHBROOK PARK DISTRICT

Acknowledgments

The Divisional budgets included 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 26, 2022.

The 2022 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. This plan is 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.

In 2021 the District allocated \$92,500 to update the Master Plan. The update included a community survey to validate the priorities of the District and will be reflected in future improvements. The updated plan is scheduled to be presented to the Board of Commissioners in March 2022.

Purpose

The purpose of this 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 years

An important aspect of the comprehensive master planning process is obtaining feedback from the community. Relative to the existing master plan, a community survey was sent to Northbrook residents in 2015. Based on that input, program areas of focus as identified by residents included: 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.

The opening of the new activity center in December addresses all indoor programming needs with the exception of the indoor pool.

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 is not possible for the District on its own, residents appear to support public-private partnerships for implementation.

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.

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

NORTHBROOK PARK DISTRICT

Comprehensive Master Plan

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 fitness 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.

Golf course renovations in 2020/2021 specifically address feedback about maintaining assets that we own. Staff reviews its inventory of major assets annually.

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

The District made significant progress toward completion of its goals during the first five years of this plan. The new activity center provides 44,000 of new indoor space for the District, while the course renovations and new clubhouse construction provide a needed face lift to an aging facility.

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 services, 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 26, 2022. The District will announce the time and location of the hearing up to one month in advance 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 preparation of the operating budgets run concurrently 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 November 15, 2021.

Detailed budgeting for program and operational budgets began in September, with several review meetings held with various levels of staff during November. The proposed operating budget is scheduled to be discussed with the Board of Commissioners on December 15, 2021. 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 2022 budget is as follows:

| Date | Meeting | Matter |
|-------------------|-----------------------|--|
| December 15, 2021 | Committee Meeting | Board reviews 2022 Annual Budget |
| January 18, 2022 | Committee Meeting | Committee discusses Budget & Appropriation Ordinance |
| January 26, 2022 | Public Hearing | Board hears comments from the public |
| January 26, 2022 | 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, is responsible for reviewing all expenditures and approving District 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 or U.S. Government Securities. 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) is 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 is currently updating its 10-year comprehensive master plan. The plan considers 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. Staff anticipates the plan will be adopted by the Board during the first quarter of 2022.

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

NORTHBROOK PARK DISTRICT

Budget Overview

Guidelines and Processes

park sites are conducted upon acquisition and as necessary to ensure space and amenities continue to meet the needs of 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.

Fees 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 capital 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 services 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 District reviews its existing obligation structure and future liability levels prior to the consideration of any new debt issuance.

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.

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 | 2019 Series | | 2020 Series | | Debt Service |
|--------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| | Principal | Interest | Principal | Interest | |
| 2022 | 0.00 | 295,962.50 | | 66,900.00 | 362,862.50 |
| 2023 | 0.00 | 295,962.50 | | 66,900.00 | 362,862.50 |
| 2024 | 0.00 | 295,962.50 | | 66,900.00 | 362,862.50 |
| 2025 | 0.00 | 295,962.50 | | 66,900.00 | 362,862.50 |
| 2026 | 0.00 | 295,962.50 | | 66,900.00 | 362,862.50 |
| 2027 | 0.00 | 295,962.50 | 965,000.00 | 66,900.00 | 1,327,862.50 |
| 2028 | 0.00 | 295,962.50 | 995,000.00 | 37,950.00 | 1,328,912.50 |
| 2029 | 820,000.00 | 295,962.50 | 270,000.00 | 8,100.00 | 1,394,062.50 |
| 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 | 3,247,475.00 | 2,230,000.00 | 447,450.00 | 13,459,925.00 |

The District currently has two bond series outstanding. The 2019 series totaled \$9.4 million, while the 2020 series totaled \$5.9 million. Funds from both bond issues were used to construct the Techny Prairie Activity Center. The 2019 and 2020 bonds are fixed rate. 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 2020 bond issue has a shorter duration and provides flexibility for the District to fund additional projects beginning in 2022. The District's General Obligation Limited Tax bonds are secured by the District's pledge of any legally available funds.

The District is preparing to issue approximately \$7.5 million in bonds in the first quarter of 2022. Proceeds from this issue will be used to partially fund the next two years of capital projects.

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 value, and general obligation debt as a percent of the Park District's unrestricted fund balance.

NORTHBROOK PARK DISTRICT

Budget Overview

Debt Position

| Fiscal Year | G.O. Debt | Debt Margin ¹ | Debt Per Capita | % of Equalized Value | % of Fund Balance ² |
|-----------------|---------------|--------------------------|-----------------|----------------------|--------------------------------|
| 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% |
| 2020 | \$ 11,615,000 | \$ 138,433,721 | \$ 350.17 | 0.39% | 46% |
| 2021 | \$ 9,765,000 | \$ 139,376,813 | \$ 277.24 | 0.33% | 61% |

¹See debt limit calculation below

²Refer to 2020 CAFR - Note 3

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. Not all bonds are included in the debt limit calculation. Bonds are not considered in the calculation unless taxes levied to pay for such obligations are extended. Outstanding General Obligation bonds at the end of fiscal 2021 totaled \$9.8 million which has been included in the debt margin calculation below.

| | Non-Referendum | Total Debt Limit |
|------------------------------------|-----------------|------------------|
| Valuation - 2020 | \$2,982,836,260 | \$2,982,836,261 |
| Debt Limit % | 0.575% | 5% |
| Legal Debt Limit | \$17,151,308 | \$149,141,813 |
| Less: Existing Non-Referendum Debt | | |
| Series 2019 | 7,535,000 | |
| Series 2020 | 2,230,000 | 9,765,000 |
| Legal Debt Margin | \$7,386,308 | \$139,376,813 |

Based on the debt limit calculation above, as of December 31, 2021, the District's overall debt limit is \$139 million, while the amount of non-referendum debt is limited to \$7.4 million.

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

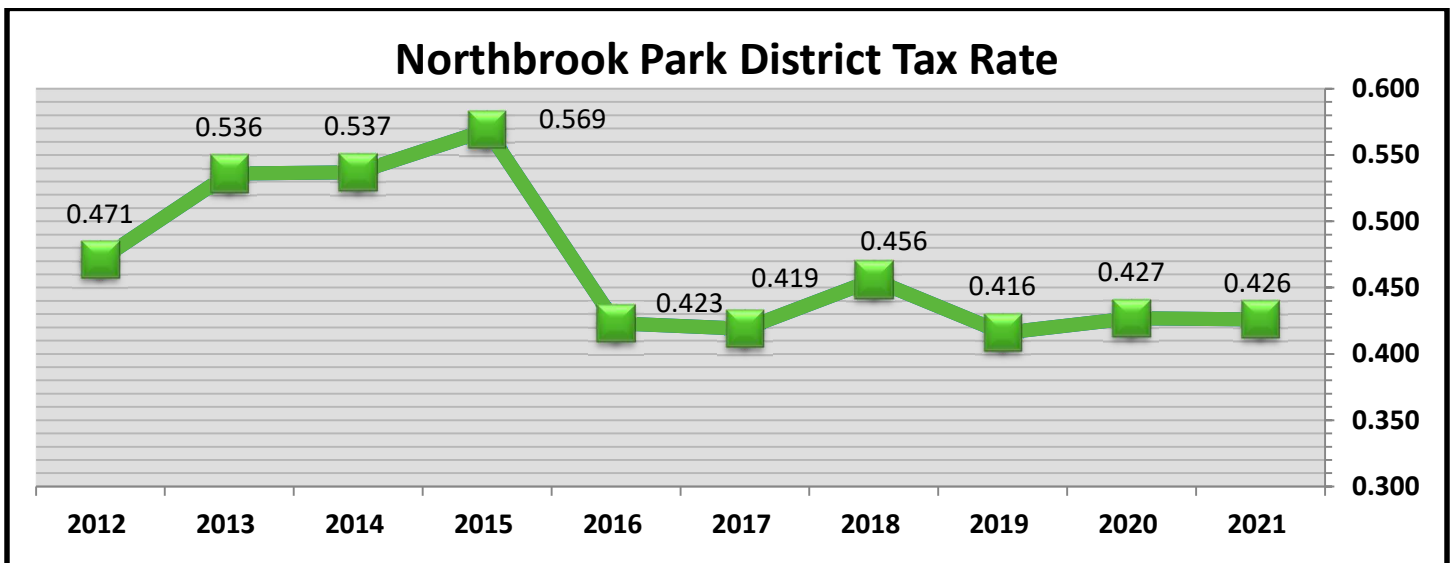
Budget Overview

Tax Levy & Rates

The chart in Appendix B provides a 10-year history of the District's equalized assessed valuation (EAV), tax levy and tax rates. Rate information for the 2021 tax year is estimated, as final tax rates are not yet available from the county. The District's property tax collection rate has averaged just under 97% over the past 10 years (source – December 31, 2020 CAFR).

The 2021 Tax Levy Ordinance, which details the property tax request by fund, was presented and approved by the Board of Commissioners on December 15, 2021. 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. The debt retirement reduced the District's overall 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.

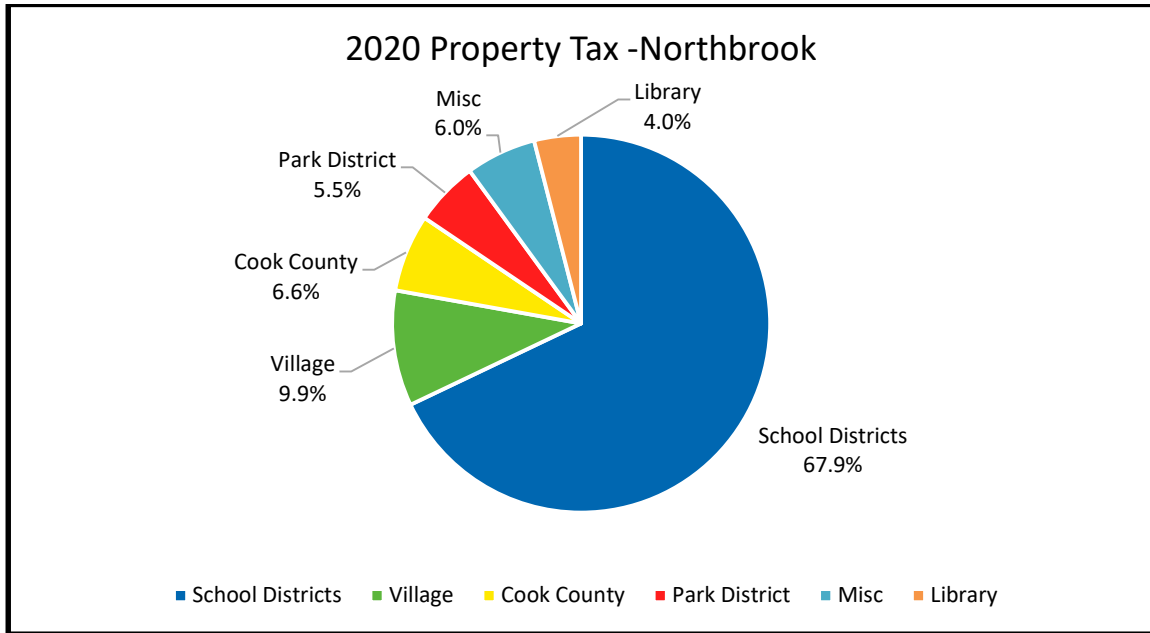
Based on the estimated tax rate for the 2022 budget, the average homeowner will pay approximately \$719 in property taxes to the District (using the 2020 census estimated median home value of \$533,875). The District's tax rate represents approximately 5.5% of a resident's tax bill and could vary slightly depending on the school district for the property.

NORTHBROOK PARK DISTRICT

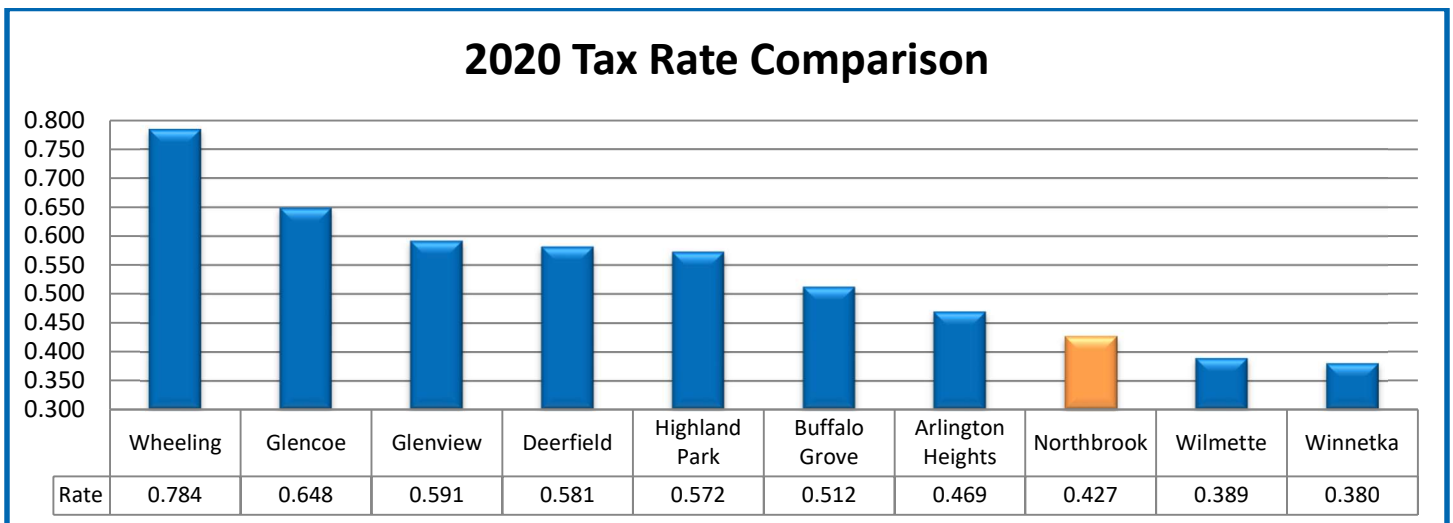
Budget Overview

Tax Levy & Rates

The allocation by taxing body of the 2020 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 2020 tax rate to a handful of surrounding park districts.



The chart above reveals rates ranging from as high as 0.784/\$100 assessed value at Wheeling Park District, to as low as 0.380/\$100 assessed value at Winnetka Park District.

NORTHBROOK PARK DISTRICT

2022 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 2022 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 | | |
|-----------------------|--------------|--------------|--------------|-------------|---------------|--|
| FY 2022 | General | Recreation | Debt Service | Special Rec | Total | |
| Revenue | | | | | | |
| Taxes | \$ 7,347,086 | \$ 2,600,000 | \$ 2,295,016 | \$ 525,000 | \$ 12,767,102 | |
| Daily Fees | - | 2,742,316 | - | - | 2,742,316 | |
| Program Fees | - | 4,679,032 | - | - | 4,679,032 | |
| Memberships | - | 857,835 | - | - | 857,835 | |
| Facility Rentals | - | 1,754,399 | - | - | 1,754,399 | |
| Retail Sales | - | 266,780 | - | - | 266,780 | |
| Investments | 85,000 | - | - | - | 85,000 | |
| Other | 209,375 | 186,340 | - | - | 395,715 | |
| Total | 7,641,461 | 13,086,702 | 2,295,016 | 525,000 | 23,548,179 | |
| Expenditures | | | | | | |
| Salaries & Wages | 3,064,990 | 5,470,577 | - | - | 8,535,567 | |
| Benefits | 1,638,523 | 892,324 | - | - | 2,530,847 | |
| Contractual | 1,816,717 | 2,327,426 | 600 | 460,000 | 4,604,743 | |
| Repairs | 89,500 | 102,460 | - | - | 191,960 | |
| Supplies | 428,504 | 1,103,489 | - | - | 1,531,993 | |
| Debt Service | - | - | 2,292,864 | - | 2,292,864 | |
| Capital | 4,522,895 | - | - | 52,500 | 4,575,395 | |
| Other | 53,250 | 89,300 | - | - | 142,550 | |
| Total | 11,614,379 | 9,985,576 | 2,293,464 | 512,500 | 24,405,919 | |
| Excess Revenue | (3,972,918) | 3,101,126 | 1,552 | 12,500 | (857,740) | |
| Bond Issue | 7,500,000 | - | - | - | 7,500,000 | |
| Operating Transfer | 3,101,126 | (3,101,126) | - | - | - | |
| Total | 10,601,126 | (3,101,126) | - | - | 7,500,000 | |
| Net Surplus (Deficit) | 6,628,208 | - | 1,552 | 12,500 | 6,642,260 | |

NORTHBROOK PARK DISTRICT

2022 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 2022 budget for all individual funds, as well as its estimated beginning and ending fund balances.

Note: The 2022 budgeted surplus/(deficit) generated from the Recreation and Capital funds will be transferred to the General Fund at the close of the fiscal year. The District's unrestricted reserves are an important funding source for capital improvements. Unrestricted reserves (General/Recreation/Capital) are projected to increase approximately \$7.2 million to \$17.7 million at the end of 2022 as highlighted below.

| Funds | Balance 1/1/2022 | Revenue | Expenditures | Surplus/(Deficit) | Balance 12/31/2022 |
|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| General | 10,464,004 | 6,764,861 | 5,697,075 | 1,067,786 | 11,531,790 |
| Recreation | - | 13,086,702 | 10,018,578 | 3,068,124 | 3,068,124 |
| Capital Projects | - | 7,500,000 | 4,434,895 | 3,065,105 | 3,065,105 |
| Museum | 47,501 | - | 22,000 | (22,000) | 25,501 |
| Special Recreation | 561,171 | 525,000 | 512,500 | 12,500 | 573,671 |
| Paving & Lighting | 254,804 | 152,000 | 191,000 | (39,000) | 215,804 |
| Social Security | 130,626 | 350,000 | 653,177 | (303,177) | (172,551) |
| IMRF | 295,906 | 250,000 | 297,006 | (47,006) | 248,900 |
| Liability | 532,317 | 100,000 | 261,324 | (161,324) | 370,993 |
| Audit | 6,756 | 24,600 | 24,900 | (300) | 6,456 |
| Debt Service | (5,034) | 2,295,016 | 2,293,464 | 1,552 | (3,482) |
| Total | 12,288,051 | 31,048,179 | 24,405,919 | 6,642,260 | 18,930,311 |

The District will be issuing bonds in the first quarter of 2022 as shown above within Capital Projects revenue. Bond proceeds will be used to support the District's next two years of capital improvements.

Please refer to Appendix D 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.

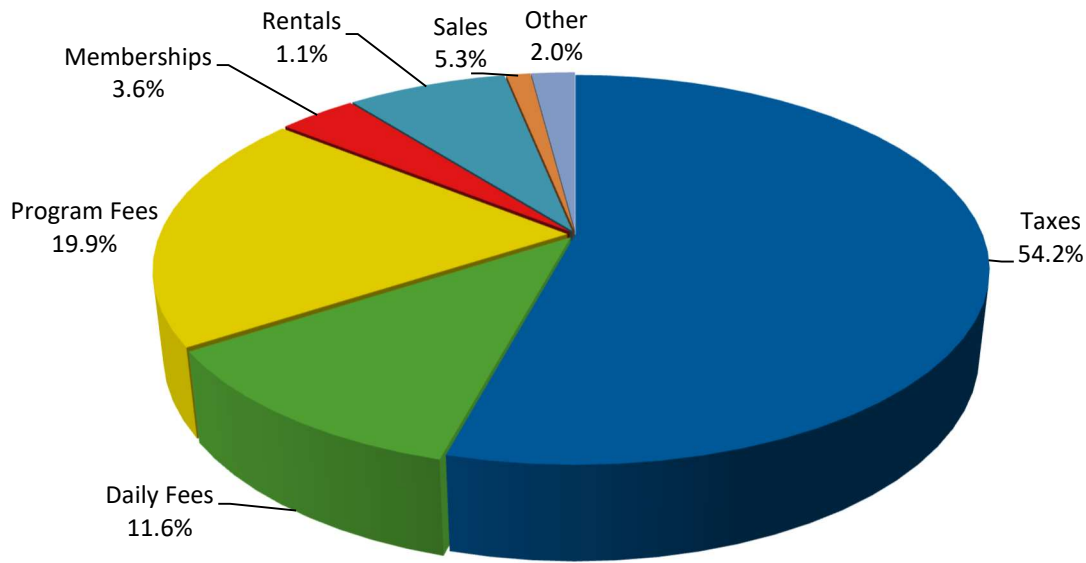
| Division | Revenue | Expenses | Surplus/(Deficit) |
|--------------------|-------------------|-------------------|-------------------|
| Administration | \$ 20,493,949 | \$ 6,118,770 | \$ 14,375,179 |
| Parks & Properties | 67,528 | 6,964,946 | (6,897,418) |
| Recreation | 7,317,788 | 8,265,325 | (947,537) |
| Golf | 3,168,914 | 3,056,878 | 112,036 |
| Total | 31,048,179 | 24,405,919 | 6,642,260 |

Please refer to the Divisional Budget Analysis on pages 20-53 for additional information.

NORTHBROOK PARK DISTRICT

2022 Consolidated Budget

Consolidated Revenue



| Revenue | 2022 Budget | % | 2021 Budget | % | 2022 v 2021 | 2020 Final | 2022 v 2020 |
|---------------|---------------|--------|---------------|--------|-------------|---------------|-------------|
| Taxes | \$ 12,767,102 | 54.2% | \$ 12,722,428 | 65.0% | \$ 44,674 | \$ 12,012,168 | \$ 754,934 |
| Daily Fees | 2,742,316 | 11.6% | 1,649,883 | 8.4% | 1,092,433 | 522,719 | 2,219,597 |
| Program Fees | 4,679,032 | 19.9% | 2,503,923 | 12.8% | 2,175,109 | 2,426,688 | 2,252,344 |
| Memberships | 857,835 | 3.6% | 458,077 | 2.3% | 399,758 | 57,850 | 799,985 |
| Rentals | 1,754,399 | 7.5% | 1,201,126 | 6.1% | 553,273 | 721,993 | 1,032,406 |
| Retail Sales | 266,780 | 1.1% | 114,061 | 0.6% | 152,719 | 89,940 | 176,840 |
| Other | 480,715 | 2.0% | 933,364 | 4.8% | (452,649) | 3,344,965 | (2,864,250) |
| Total Revenue | 23,548,179 | 100.0% | 19,582,862 | 100.0% | 3,965,317 | 19,176,324 | 4,371,855 |

Note: For comparison purposes, \$7.5 million and \$6.3 million in bond proceeds for FY 2022 and 2020 have been excluded from above chart.

Total revenue is expected to increase \$4.0 million to \$23.5 million in 2022 compared to the 2021 budget as program demand continues to rebound to pre-COVID-19 levels. Heritage Oaks opened this past August and is expected to generate approximately \$3.2 million in total revenue. In addition, program and rental income at the Sports Center is expected to increase in 2022 after the facility was closed for five months during 2021 to replace the roof and mechanicals within the facility.

Taxes total \$12.8 million and are expected to remain relatively flat compared to the 2021 budget. The District increased the levy for Special Recreation last year to fund our portion of acquisition and design costs for NSSRA's new facility in Highland Park which open this past fall. In addition to property taxes, the District is expected to receive \$320,000 in replacement taxes, up \$138,000 from 2021. These estimates are provided each year by the Illinois Department of Revenue.

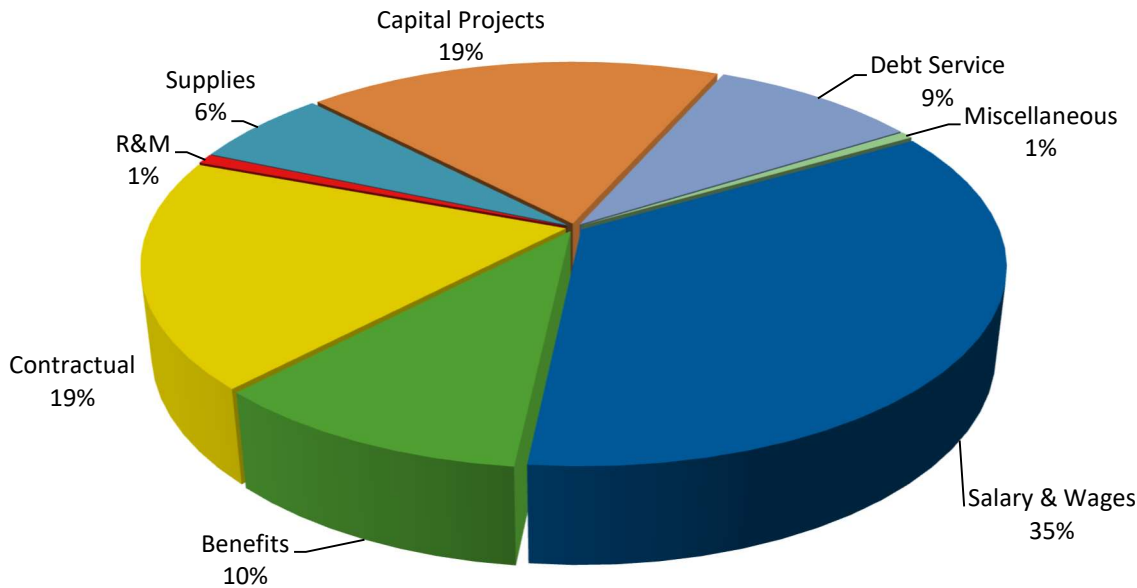
Next to taxes, program fees provide the second largest source of revenue to the District. Revenue is up \$2.2 million compared to the 2021 budget, with the largest increases expected in summer camps and Adventure Campus (Before/After-School program). The 2022 budget for Adventure Campus is based on existing enrollment.

Daily fees are also expected to rebound with a full year of operations at Heritage Oaks and the addition of Sports Center pool next summer. Green fees at Heritage Oaks and range visits represent 68% or \$1.9 million of total daily admissions. Freestyle skating and at admissions at both pools primarily comprise the remaining total, capturing \$348,000 and \$149,000 in fees, respectively.

NORTHBROOK PARK DISTRICT

2022 Consolidated Budget

Consolidated Expenditures



| Expenses | 2022 Budget | % | 2021 Budget | % | 2022 v 2021 | 2020 Final | 2022 v 2020 |
|------------------|--------------|--------|--------------|--------|--------------|--------------|--------------|
| Salaries | \$ 8,535,567 | 35.0% | \$ 7,075,454 | 24.5% | \$ 1,460,113 | \$ 5,609,541 | \$ 2,926,026 |
| Benefits | 2,530,847 | 10.4% | 2,267,838 | 7.9% | 263,009 | 2,019,523 | 511,324 |
| Contractual | 4,604,743 | 18.9% | 4,000,285 | 13.9% | 604,458 | 3,249,129 | 1,355,614 |
| R&M | 191,960 | 0.8% | 177,750 | 0.6% | 14,210 | 109,540 | 82,420 |
| Supplies | 1,531,993 | 6.3% | 1,212,522 | 4.2% | 319,471 | 802,555 | 729,438 |
| Debt Service | 2,292,864 | 9.4% | 2,329,562 | 8.1% | (36,698) | 2,215,317 | 77,547 |
| Capital Projects | 4,575,395 | 18.7% | 11,659,039 | 40.4% | (7,083,644) | 20,254,524 | (15,679,129) |
| Miscellaneous | 142,550 | 0.6% | 139,625 | 0.5% | 2,925 | 94,073 | 48,477 |
| Total Expenses | 24,405,919 | 100.0% | 28,862,075 | 100.0% | (4,456,156) | 34,354,202 | (9,948,283) |

The 2022 consolidated budget captures all budgeted expenditures of the District, including capital projects. The District allocated approximately \$4.6 million or 18.8% of total expenditures to fund capital projects in 2022. The capital budget includes funding to complete the shoreline stabilization project at Wood Oaks Green Park as well as playground replacements located at Cedar Lane, Meadowhill and Oaklane parks. For additional project detail, please refer to the District's 2022 Capital Improvement Plan located in Appendix A.

Employee wages and benefits are projected to increase \$1.5 million and \$263,000, respectively, compared to the 2021 budget reflecting a full golf season at Heritage Oaks and a rebound in participation with several recreation programs including camps and Adventure Campus. Although benefit costs increased with the rise in the overall headcount, pension costs fell \$108,000 to \$297,000 as the employer rate dropped from 7.32% to 4.84% in 2022.

Contractual services and supplies are expected to increase \$604,000 and \$319,000, respectively reflecting the increase in program offerings and inflationary increases.

Capital expenditures are budgeted to drop \$7.1 million to \$4.6 million in 2022 as Heritage Oaks officially reopened in August. Projects slated for 2022 include the shoreline stabilization project at Wood Oaks Green Park and playground replacements at Meadowhill, Cedar Lane and Oaklane parks.

NORTHBROOK PARK DISTRICT

2022 Consolidated Budget

| | A | B | C | D | E | F | A-C | | A-B | |
|------------------------------------|-------------------|--------------------|---------------------|---------------------|-------------------|--------------------|-------------------|----------------|--------------------|----------------|
| | 2022 Budget | 2021 Estimate | 2021 Budget | 2020 Final | 2019 Final | 2018 Final | Budget Comparison | % | Budget vs Estimate | % |
| Property Tax | \$12,446,616 | \$12,286,928 | \$12,539,928 | \$11,802,070 | \$11,673,916 | \$10,940,666 | (\$93,312) | -0.7% | \$159,688 | 1.3% |
| Replacement Tax | 320,486 | 349,015 | 182,500 | 210,098 | 189,082 | 126,825 | 137,986 | 75.6% | (28,529) | -8.2% |
| Investment Income | 85,000 | 79,000 | 75,000 | 448,144 | 632,297 | 320,097 | 10,000 | 13.3% | 6,000 | 7.6% |
| Daily Fees | 2,742,316 | 1,202,627 | 1,649,883 | 522,719 | 2,339,056 | 2,264,002 | 1,092,433 | 66.2% | 1,539,689 | 128.0% |
| Program Fees | 4,679,032 | 2,477,366 | 2,503,923 | 2,426,688 | 5,365,447 | 5,141,489 | 2,175,109 | 86.9% | 2,201,666 | 88.9% |
| Membership Fees | 857,835 | 668,676 | 458,077 | 57,850 | 262,685 | 285,686 | 399,758 | 87.3% | 189,159 | 28.3% |
| Rental Income | 1,754,399 | 945,516 | 1,201,126 | 721,993 | 1,281,085 | 1,255,079 | 553,273 | 46.1% | 808,883 | 85.5% |
| Retail Sales | 266,780 | 95,323 | 114,061 | 89,939 | 345,776 | 324,307 | 152,719 | 133.9% | 171,457 | 179.9% |
| Miscellaneous Income | 395,715 | 1,143,719 | 858,364 | 2,522,484 | 516,585 | 479,760 | (462,649) | -53.9% | (748,004) | -65.4% |
| Operating Revenue | 23,548,179 | 19,248,170 | 19,582,862 | 18,801,986 | 22,605,929 | 21,137,912 | 3,965,317 | 20.2% | 4,300,009 | 22.3% |
| Salaries & Wages | 8,535,567 | 6,279,350 | 7,075,454 | 5,609,541 | 7,313,297 | 6,993,958 | 1,460,113 | 20.6% | 2,256,217 | 35.9% |
| Employee Benefits | 2,530,847 | 2,041,531 | 2,267,838 | 2,019,523 | 2,164,331 | 2,212,530 | 263,009 | 11.6% | 489,316 | 24.0% |
| Contractual Services | 4,604,743 | 3,763,846 | 4,000,285 | 3,249,129 | 4,257,513 | 3,956,844 | 604,458 | 15.1% | 840,897 | 22.3% |
| Repair & Maintenance | 191,960 | 156,660 | 177,750 | 109,540 | 149,414 | 162,041 | 14,210 | 8.0% | 35,300 | 22.5% |
| Supplies | 1,531,993 | 1,073,123 | 1,212,522 | 802,555 | 1,516,244 | 1,574,832 | 319,471 | 26.3% | 458,870 | 42.8% |
| Miscellaneous | 142,550 | 67,211 | 139,625 | 94,073 | 110,861 | 181,457 | 2,925 | 2.1% | 75,339 | 112.1% |
| Transfers | 0 | 26,003 | 0 | 0 | 0 | (35,534) | 0 | 0.0% | (26,003) | -100.0% |
| Debt Service | 2,292,864 | 2,268,362 | 2,329,562 | 2,215,317 | 2,172,772 | 2,082,189 | (36,698) | -1.6% | 24,502 | 1.1% |
| Operating Expense | 19,830,524 | 15,676,086 | 17,203,036 | 14,099,678 | 17,684,432 | 17,128,316 | 2,627,488 | 15.3% | 4,154,438 | 26.5% |
| Operating Surplus/(Deficit) | 3,717,655 | 3,572,084 | 2,379,826 | 4,702,309 | 4,921,497 | 4,009,596 | 1,337,829 | 56% | 145,571 | 4.1% |
| Bond Proceeds | 7,500,000 | 0 | 0 | 6,249,337 | 9,991,494 | 0 | 7,500,000 | 0.0% | 7,500,000 | 0.0% |
| Capital Projects | (4,575,395) | (9,727,755) | (11,659,039) | (20,254,524) | (5,793,826) | (2,641,501) | 7,083,644 | -60.8% | 5,152,360 | -53.0% |
| Other | 2,924,605 | (9,727,755) | (11,659,039) | (14,005,187) | 4,197,668 | (2,641,501) | 14,583,644 | -125.1% | 12,652,360 | -130.1% |
| Net Surplus/(Deficit) | 6,642,260 | (6,155,671) | (9,279,213) | (9,302,879) | 9,119,165 | 1,368,094 | 15,921,473 | -171.6% | 12,797,931 | -207.9% |

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Administration

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

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). This includes employee on-the-job safety through education, training, physical assessment and accident prevention. It also includes physical assessment and accident prevention policies and procedures for Park District patrons and programs. 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

Marketing and Communications

Marketing and Communications Division

Divisional Overview

The Marketing & Communications Division provides the following services to the entire District: marketing and branding, communications, public relations, graphic design and publications, photography and videography, website maintenance, and sponsorships and partnerships.

Marketing & Branding

The Marketing & Communications Division oversees the marketing and branding for District-wide and division-specific projects. The Division is also responsible for the creation of overall brand strategy and standards for both visual and written collateral.

Communications

Communications outreach includes the oversight of ten social media pages with a combined following of over 12,000 people, an email database of over 10,000 subscribers, crisis communications, responses to public inquiries and implementation of the District's Communications Plan. Staff also provide writing and copy-editing services District-wide.

Public Relations

Work in this area includes writing and disseminating press releases, media connections, networking with area businesses and organizations, community outreach, surveys and award portfolio applications. Staff members also attend special events (both District and other community events), often staffing a marketing and information table to promote District offerings. A new District-wide Public Relations Strategy project is planned for 2022.

Graphic Design and Publications

The Division provides graphic design services for flyers, posters, banners, signage, postcards, social media, digital assets, advertisements and website use. Major print publications include the quarterly program guide mailed to 16,300 homes, annual stewardship report and quarterly senior newsletter.

Photography and Videography

Staff members attend events to capture photographs and video for historical and promotional purposes. Photos and video footage are shared via the website, social media channels and graphic design projects.

Website Maintenance

Marketing & Communications oversees and maintains content for the District's three websites: nbparks.org, nbfitness.org and heritageoaksgc.com. The three sites combined have an average of 80,000 website visitors each month.

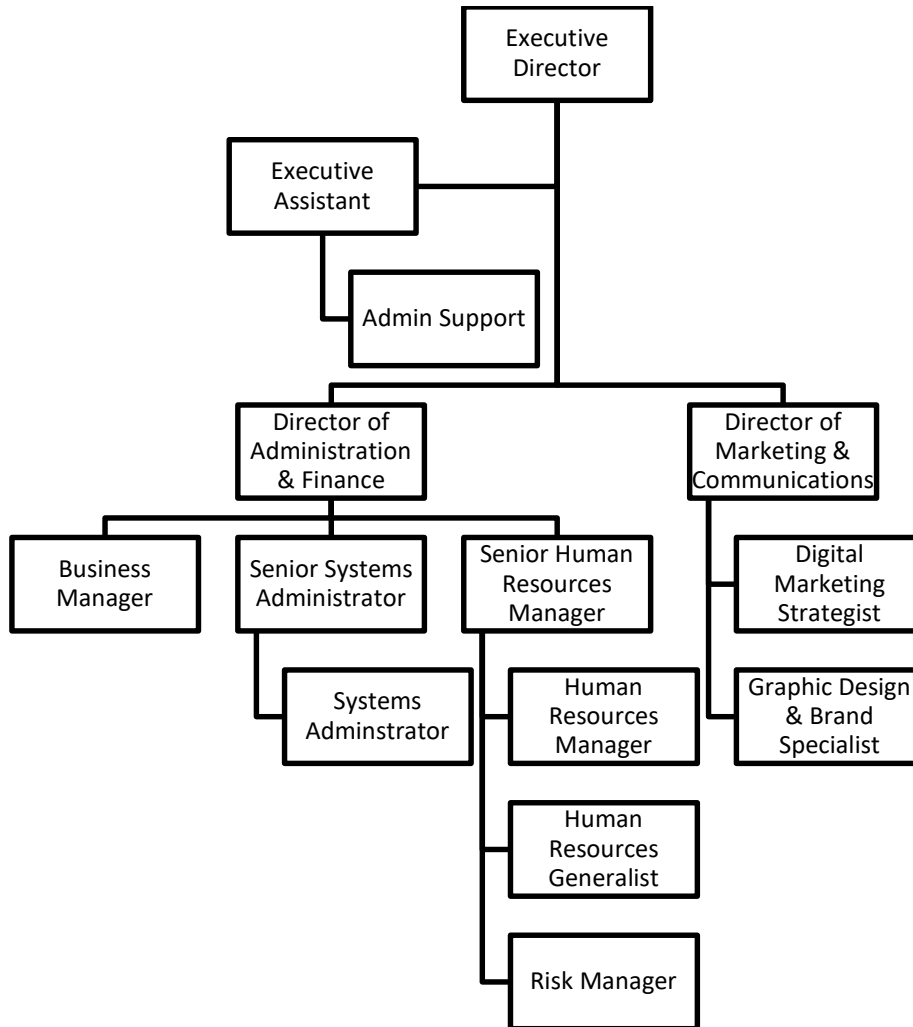
Sponsorships and Partnerships

The Division provides support to events and facilities through monetary sponsorships and in-kind donations developed with area businesses. Advertising is also sold for print, digital and large format marketing opportunities in facilities and parks.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Administration



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Administration

| | A | B | C | D | E | F | A-C | | A-B | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------------|-----------------|
| | 2022 Budget | 2021 Estimate | 2021 Budget | 2020 Final | 2019 Final | 2018 Final | Budget Comparison | % | Budget vs Estimate | % |
| Property Tax | \$12,446,616 | \$12,286,928 | \$12,539,928 | \$11,802,070 | \$11,673,916 | \$10,940,666 | (\$93,312) | -0.7% | \$159,688 | 1.3% |
| Replacement Tax | 320,486 | 349,015 | 182,500 | 210,098 | 189,082 | 126,825 | 137,986 | 75.6% | (28,529) | -8.2% |
| Investment Income | 85,000 | 79,000 | 75,000 | 448,144 | 632,297 | 320,097 | 10,000 | 13.3% | 6,000 | 7.6% |
| 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 | 141,847 | 417,366 | 143,091 | 1,729,775 | 230,511 | 248,138 | (\$1,244) | -0.9% | (275,519) | -66.0% |
| Operating Revenue | 12,993,949 | 13,132,309 | 12,940,519 | 14,190,087 | 12,725,806 | 11,635,726 | 53,430 | 0.4% | (138,360) | -1.1% |
| Salaries & Wages | 1,460,524 | 1,208,606 | 1,362,384 | 1,080,149 | 1,137,310 | 1,064,789 | 98,140 | 7.2% | 251,918 | 20.8% |
| Employee Benefits | 535,128 | 455,246 | 490,152 | 454,204 | 411,361 | 359,569 | 44,976 | 9.2% | 79,882 | 17.5% |
| Contractual Services | 1,506,525 | 1,474,586 | 1,612,743 | 1,191,907 | 1,395,053 | 1,181,767 | (106,218) | -6.6% | 31,939 | 2.2% |
| Repair & Maintenance | 500 | 0 | 0 | 0 | 0 | 0 | 500 | 0.0% | 500 | 0.0% |
| Supplies | 106,779 | 49,440 | 108,811 | 36,935 | 52,020 | 44,669 | (2,032) | -1.9% | 57,339 | 116.0% |
| Miscellaneous | 41,450 | 38,530 | 52,300 | 53,888 | 31,190 | 71,206 | (10,850) | -20.7% | 2,920 | 7.6% |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Debt Service | 2,292,864 | 2,268,362 | 2,329,562 | 2,215,317 | 2,172,772 | 2,082,189 | (36,698) | -1.6% | 24,502 | 1.1% |
| Operating Expense | 5,943,770 | 5,494,770 | 5,955,952 | 5,032,399 | 5,199,706 | 4,804,189 | (12,182) | -0.2% | 449,000 | 8.2% |
| Operating Surplus/(Deficit) | 7,050,179 | 7,637,539 | 6,984,567 | 9,157,688 | 7,526,100 | 6,831,537 | 65,612 | 1% | (587,360) | -7.7% |
| Bond Proceeds | 7,500,000 | 0 | 0 | 6,249,337 | 9,991,494 | 0 | 7,500,000 | 0.0% | 7,500,000 | 0.0% |
| Capital Projects | (175,000) | (145,000) | (78,000) | (588,490) | (76,691) | (194,096) | (97,000) | 124.4% | (30,000) | 20.7% |
| Other | 7,325,000 | (145,000) | (78,000) | 5,660,847 | 9,914,803 | (194,096) | 7,403,000 | -9491.0% | 7,470,000 | -5151.7% |
| Net Surplus/(Deficit) | 14,375,179 | 7,492,539 | 6,906,567 | 14,818,535 | 17,440,903 | 6,637,441 | 7,468,612 | 108.1% | 6,882,640 | 91.9% |

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Administration

Budget Highlights

Revenue

Total revenue is expected to remain relatively stable, increasing less than one percent or \$53,000 to \$13.0 million.

Property taxes for the Division are expected to decrease \$93,000 or 0.7% to \$12.4 million primarily reflecting a reduction in the Special Recreation tax levy for the 2022 budget. The District increased the Special Recreation tax levy in the previous two years to support the facility and design costs for NSSRA's new facility in Highland Park. In addition, replacement taxes are expected to increase \$138,000 to \$320,000 compared to the prior year budget based on estimates provided by the Illinois Department of Revenue.

Investment income is expected to increase \$10,000 to \$85,000 in 2022 compared to the 2021 budget reflecting an increase in available cash to invest from bond proceeds, and a modest uptick in overall interest rates.

Finally, miscellaneous revenue is forecasted to remain relatively flat compared to the prior year budget and drop \$276,000 compared the 2021 year-end estimate. The District has received approximately \$230,000 in developer impact fees in 2021 and has historically not budgeted for this revenue stream due to its unpredictable nature. Also included in miscellaneous revenue is cell tower income (\$33,000), employee health insurance contributions (\$44,000), and sponsorship and advertising revenue (\$60,000).

Salary and Wages

Employee wages total \$1.5 million in 2022 and are expected to increase 7.2% or \$98,000 compared to the 2021 budget and increase \$252,000 compared to the year-end estimate. The District currently has vacant full-time and part-time positions within Administration, Marketing and Technology but expects to fill these roles as quickly as possible.

The 2022 budget includes a 3.5% merit increase for all full-time non-union positions.

Employee Benefits

Benefits within the Administration and Finance Division include employee healthcare, unemployment claims, the employer share of social security and pension benefits. The employer rate for IMRF costs decreased on January 1, 2022 to 4.84% compared to 7.32% in the 2021 calendar year. Employer pension costs are derived from many factors, including employee salaries, length of service, and investment returns on plan assets.

Benefits are expected to increase \$45,000 or 9.2% to \$535,000 compared to the 2021 budget. Healthcare costs are expected to climb \$65,000 due to the addition of a full-time position in technology coupled with an increase in overall premiums. Healthcare costs are budgeted based on employee coverage elections for benefit-eligible positions at the time of open enrollment.

The District moved its healthcare plan for non-bargaining unit staff from PDRMA to the Intergovernmental Personnel Benefit Cooperative (IPBC) effective January 1, 2021. The District was able to lock in these rates for an eighteen-month period as IPBC renewals occur on July 1. The healthcare budget reflects a 5% increase in premiums effective July 1.

Contractual Services

Contractual Services are expected to decrease \$106,000 or 6.6% to \$1.5 million in 2022 compared to the previous year budget. Specifically, legal services are down \$49,000 compared to the 2021 budget. Legal expenses trended higher over the past two years as the District worked through two major construction projects.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Administration

Computer and Data services total \$324,000 and are expected to increase \$69,000 compared to the 2021 budget and include annual maintenance, licensing and subscription services to manage the District's infrastructure and applications in a secured environment. Software or other costs specific to an individual Division have been allocated to the Division. The increase in service expense primarily reflects an increase in payroll processing costs due to the corresponding increase in overall headcount at the District. Paycom charges are based on the number of paychecks processed each pay period.

Printing services are expected to climb \$98,000 to \$171,000 in 2022 primarily reflecting an increase in printing costs for the District's seasonal brochure. Costs to print program brochure more than doubled from 2021.

The District anticipates issuing approximately \$7.5 million in Limited Tax General Obligation Park Bonds in early 2022. Costs associated with the transaction are budgeted at \$125,000.

Partially offsetting the increase in service expenses, NSSRA member contributions are budgeted to drop \$356,000 to \$380,000 compared to the prior year budget. The increase in member contributions in 2021 related to the District's portion of acquisition and design costs for NSSRA's new facility in Highland Park.

Supplies

Supply costs are expected to remain relatively flat in 2022 compared to the prior year budget, decreasing \$2,000 to \$107,000. Supply costs include costs to support:

- Continued outreach at events by the Marketing department
- Celebration of the District's 95th anniversary
- AED replacements (24)

Miscellaneous

This category includes Divisional training and expenses associated with the employee appreciation and customer service teams. Training costs total \$21,950 for the Division and includes attendance at NRPA, IPRA, and SHRM (Society for Human Resource Management).

Debt

Debt expenses reflect the annual principal and interest obligations associated with the District's outstanding bond issues. Bond principal and interest payments in 2022 total \$1.8 million and \$493,000, respectively.

Bond Proceeds

The District intends to issue bonds during the first quarter of 2022. The proceeds will be used to partially fund the District's capital improvement plan over the next two years.

Capital Projects

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

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 and planning and capital projects.

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

Grounds Maintenance

Grounds maintenance includes 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 Grounds Maintenance position. The Parks Division Manager reports to the Director of Parks and Properties and is allocated 50/50 to the Parks and Golf Division budgets.

Facility and Trades Maintenance

Trades 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 and playground and hardcourt maintenance. Facility maintenance oversees custodial responsibilities at all facilities including both in-house staff and contractual entities.

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 provides technical and managerial work involving 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.

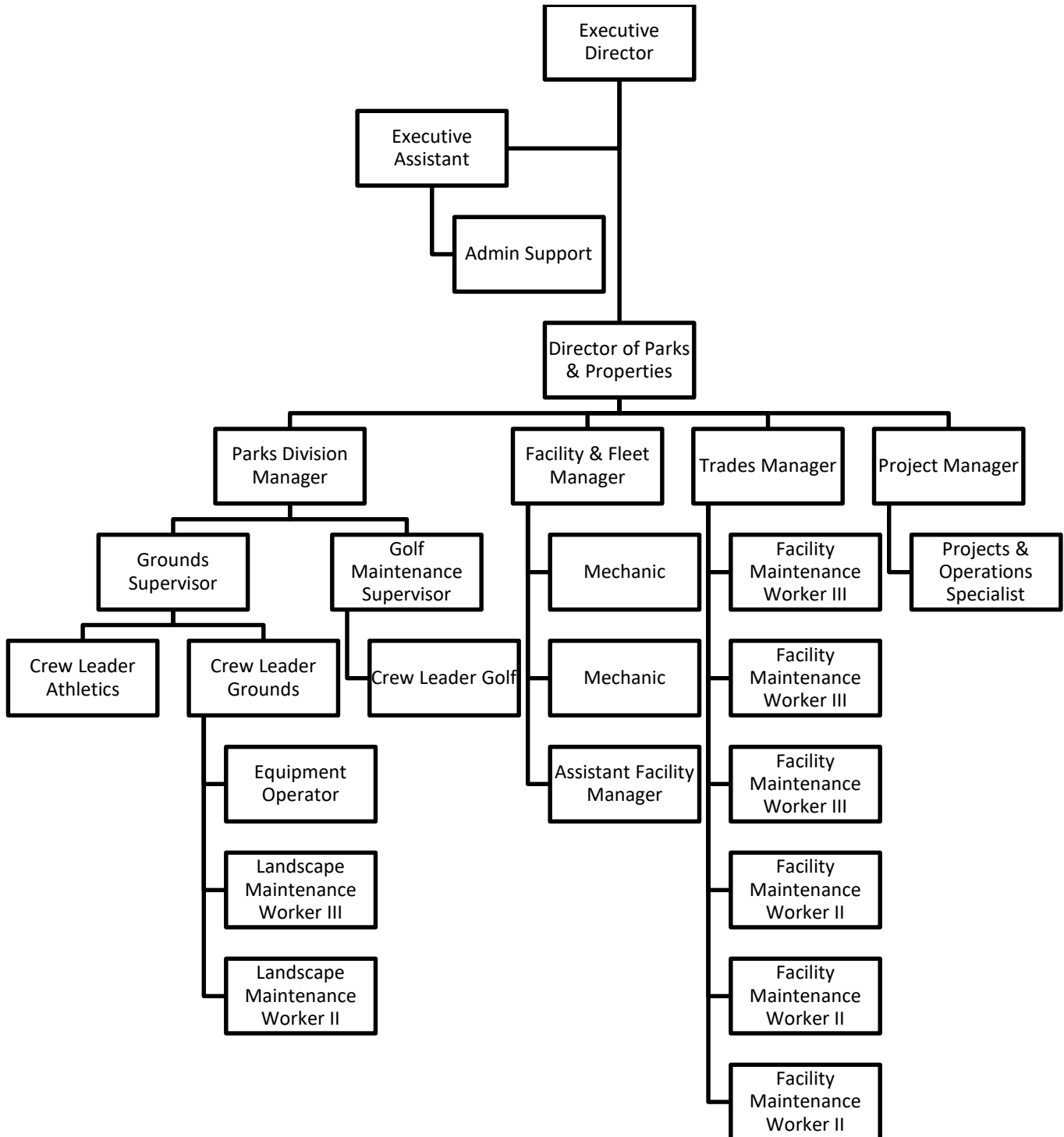
Specialty Maintenance

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



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Parks and Properties

| | A | B | C | D | E | F | A-C | | A-B | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|--------------------|---------------|
| | 2022 Budget | 2021 Estimate | 2021 Budget | 2020 Final | 2019 Final | 2018 Final | Budget Comparison | % | Budget vs 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 | 67,528 | 70,541 | 76,214 | 67,683 | 80,125 | 81,631 | (8,686) | -11.4% | (3,013) | -4.3% |
| Operating Revenue | 67,528 | 70,541 | 76,214 | 67,683 | 80,125 | 81,631 | (8,686) | -11.4% | (3,013) | -4.3% |
| Salaries & Wages | 1,604,466 | 1,240,590 | 1,486,863 | 1,290,563 | 1,412,041 | 1,305,542 | 117,603 | 7.9% | 363,876 | 29.3% |
| Employee Benefits | 533,648 | 444,373 | 559,893 | 467,849 | 461,336 | 503,682 | (26,245) | -4.7% | 89,275 | 20.1% |
| Contractual Services | 603,864 | 570,314 | 603,240 | 446,137 | 410,652 | 467,171 | 624 | 0.1% | 33,550 | 5.9% |
| Repair & Maintenance | 89,000 | 61,750 | 80,800 | 56,076 | 79,686 | 63,039 | 8,200 | 10.1% | 27,250 | 44.1% |
| Supplies | 321,725 | 295,571 | 305,300 | 259,372 | 237,318 | 267,447 | 16,425 | 5.4% | 26,154 | 8.8% |
| Miscellaneous | 11,800 | 6,490 | 10,250 | 7,752 | 8,927 | 9,571 | 1,550 | 15.1% | 5,310 | 81.8% |
| Transfers | (33,002) | (19,341) | (32,130) | (17,557) | (33,188) | (35,534) | (872) | 2.7% | (13,661) | 70.6% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Operating Expense | 3,131,501 | 2,599,747 | 3,014,216 | 2,510,192 | 2,576,772 | 2,580,918 | 117,285 | 3.9% | 531,754 | 20.5% |
| Operating Surplus/(Deficit) | (3,063,973) | (2,529,206) | (2,938,002) | (2,442,510) | (2,496,647) | (2,499,287) | (125,971) | 4% | (534,767) | 21.1% |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Capital Projects | (3,833,445) | (991,787) | (1,198,750) | (85,917) | (433,718) | (406,777) | (2,634,695) | 219.8% | (2,841,658) | 286.5% |
| Other | (3,833,445) | (991,787) | (1,198,750) | (85,917) | (433,718) | (406,777) | (2,634,695) | 219.8% | (2,841,658) | 286.5% |
| Net Surplus/(Deficit) | (6,897,418) | (3,520,993) | (4,136,752) | (2,528,427) | (2,930,365) | (2,906,064) | (2,760,666) | 66.7% | (3,376,425) | 95.9% |

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Parks and Properties

Budget Highlights

The table below presents the individual functions that comprise the 2022 budget for the Parks & Properties Division. Specifically, it details how resources are allocated across the Division.

| Parks Division | Admin | Planning | Grounds | Trades | Fleet | Facilities | Capital | Total |
|--------------------------|------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|
| Misc Revenue | \$ 3,084 | \$ 5,976 | \$ 44,844 | \$ 2,112 | \$ 11,500 | \$ 12 | | \$ 67,528 |
| Total Revenue | 3,084 | 5,976 | 44,844 | 2,112 | 11,500 | 12 | - | 67,528 |
| Salaries & Wages | 186,804 | 162,464 | 680,521 | 453,154 | 57,509 | 64,014 | - | 1,604,466 |
| Benefits | 50,442 | 63,037 | 185,503 | 168,966 | 37,440 | 28,260 | - | 533,648 |
| Services | 146,347 | 82,675 | 311,781 | 25,542 | 7,610 | 29,909 | - | 603,864 |
| R&M | - | - | 9,000 | 41,000 | 38,500 | 500 | - | 89,000 |
| Supplies | 4,800 | 3,050 | 115,125 | 100,180 | 85,295 | 13,275 | - | 321,725 |
| Misc Expenses | 1,500 | 1,000 | 2,500 | 5,000 | 1,500 | 300 | - | 11,800 |
| Transfer to Rec | - | - | (33,002) | - | - | - | - | (33,002) |
| Capital Expenses | - | - | - | - | - | - | 3,833,445 | 3,833,445 |
| Total Expenses | 389,893 | 312,226 | 1,271,428 | 793,842 | 227,854 | 136,258 | 3,833,445 | 6,964,946 |
| | 6% | 4% | 18% | 11% | 3% | 2% | 55% | 100% |
| Surplus/(Deficit) | (386,809) | (306,250) | (1,226,584) | (791,730) | (216,354) | (136,246) | (3,833,445) | (6,897,418) |

Revenue

Revenue recognized within this budget primarily reflects reimbursement from athletic affiliates for costs incurred for field preparation (labor/material). Other revenue recognized within the Division includes proceeds from the sale of surplus equipment, and employee contributions toward health insurance.

Salary and Wages

Employee wages are budgeted to increase 7.9% or \$118,000 to approximately \$1.6 million compared to the 2021 budget, and up \$364,000 compared to 2021 year-end estimates. The increased wages primarily reflect a rebound in part-time labor costs. During COVID-19 the District reallocated full-time custodian positions (Recreation Division) to Parks to supplement their labor needs. By redirecting these positions to Parks, the District avoided additional lay-offs and reduced the number of seasonal positions hired.

Also, during 2021 the reporting structure for the recreation facility maintenance team (custodians and building attendants) changed. All recreation facility maintenance now reports directly to the Parks Division. As part of this restructuring a portion of the facility maintenance manager, previously recognized with the Recreation Division, is now included within Parks. This move consolidates all maintenance within the Parks Division and allows the District to address maintenance needs more efficiently.

The 2022 budget includes 22 full-time union positions, 20 of which reside within the Parks Division with the remaining positions allocated to golf. The existing collective bargaining unit agreement expired on April 30, 2021. The District is in negotiations with union representatives to extend the contract. The budget reflects a merit adjustment for both union and non-union positions.

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 2022 budget reflects employee coverage elections at the time of open enrollment.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Parks and Properties

Benefits are budgeted to drop 4.7% or \$26,000 to \$534,000 compared to the prior year budget. The decrease in expense primarily stems from the decline in the IMRF employer rate. The employer rate fell from 7.32% to 4.84% in 2022 largely reflecting strong investment returns within the Fund.

Healthcare costs comprises the largest individual benefit expense for the Division. Overall costs are expected to remain stable compared to the prior year budget yet increase \$71,000 compared to the 2021 year-end estimate, reflecting an increase in both union and non-union premiums effective in the second half of the year.

The District joined the Intergovernmental Personnel Benefit Cooperative (IPBC) on January 1, 2021. The cooperative provides health insurance for the District's non-union employees. Healthcare premiums are locked in through June 30, 2022. The budget reflects a 5% increase in healthcare costs for the second half of the year for both union and non-union members

Pension costs in 2022 total \$78,000 and are expected to drop over 35% or \$27,000 compared to the 2021 budget. The IMRF employer rate fell from 7.32% to 4.84% of eligible wages. 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 in 2022 are relatively unchanged, increasing less than one percent and totaling \$604,000. Legal services total \$25,000, down \$5,000 from 2021 and reflects additional costs needed to finalize the collective bargaining agreement. Professional services are down \$24,800 or 32.6% as the 2021 budget included costs to update the District's 10-year Comprehensive Master Plan.

The largest contracted expense for the Division is mowing as the District contracts the maintenance of most park land. The 2022 budget for contracted mowing totals \$246,000 up 4.7% from the previous year. 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 up \$8,200 to \$89,000 compared to the 2021 budget. The budget is used to address minor building and equipment repairs throughout the District, as well as planned maintenance. The 2022 budget includes equipment repair costs to replace the Musco lighting controller which is used to maintain lighting at Village Green Park.

Supplies

Supply costs are up \$16,000 or 5.4% to \$322,000 compared to the 2021 budget. The increase includes the addition of seasonal lighting (\$7,500) which will be displayed at Village Green Park during the holiday season.

Prior to 2020 renovations of skinned infields were projects that were included 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. The infields at Meadowhill Park (#3/#4) are scheduled to be renovated in 2022.

Miscellaneous

This category includes Divisional training for all staff members. The 2022 budget total is \$11,800 and is aligned with employee growth and development initiatives. Training within the Division is job-specific and includes electrical, plumbing and landscape maintenance.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Parks and Properties

Transfers

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

Capital Projects

Capital Projects total \$3.8 million in 2022. Refer to Appendix A for a listing of all projects.



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

Divisional Overview

The mission of the Division of Golf Operations is 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 the Heritage Oaks Golf Club Classic 18 and Legacy 9 Courses, Practice Range and Short Game areas, Golf 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, the Practice Range, Northbrook Golf Academy, and food service at Heritage Oaks clubhouse.

Golf Operations & Golf Shop

The Golf Shop provides customer service through tee time reservations, daily fee collections, golf events, Discount Card program registrations and pace of play control on the golf courses. The Golf Shop sells golf accessories and apparel. In the winter months, the Golf Shop converts into an indoor instruction area.

Practice Facility and Northbrook Golf Academy

Heritage Oaks Golf Club provides modern 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 Heritage Oaks Golf Club, allowing players to advance their golf experience through varying levels of golf facilities.

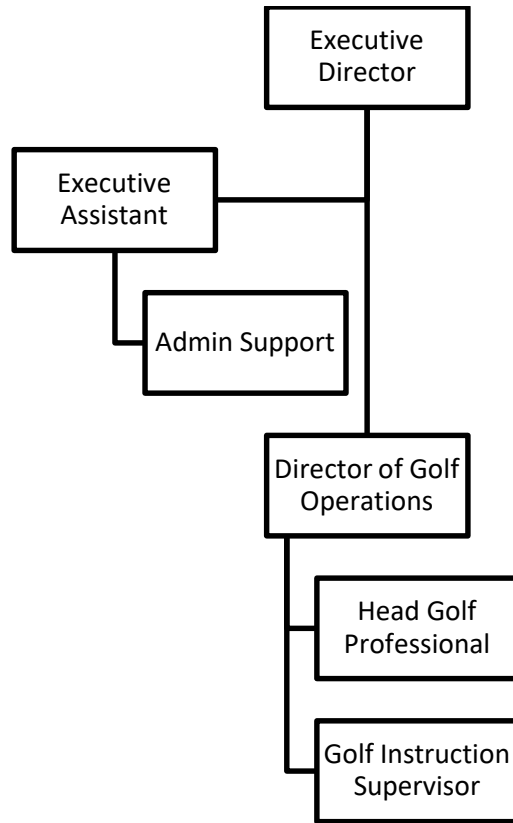
Food Service

The Division manages food service to provide quality food and beverage service for patrons at Heritage Oaks Golf Club. The District utilizes outside contractors to coordinate food services.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

| | A | B | C | D | E | F | A-C | | A-B | |
|------------------------------------|------------------|--------------------|--------------------|--------------------|------------------|------------------|-------------------|----------------|--------------------|----------------|
| | 2022 Budget | 2021 Estimate | 2021 Budget | 2020 Final | 2019 Final | 2018 Final | Budget Comparison | % | Budget vs 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 | 1,965,507 | 814,248 | 1,010,956 | 180,226 | 1,537,755 | 1,529,753 | 954,551 | 94.4% | 1,151,259 | 141.4% |
| Program Fees | 358,250 | 289,868 | 265,500 | 215,102 | 385,655 | 427,614 | 92,750 | 34.9% | 68,382 | 23.6% |
| Membership Fees | 41,580 | 43,853 | 38,875 | 32,313 | 37,985 | 42,620 | 2,705 | 7.0% | (2,273) | -5.2% |
| Rental Income | 489,630 | 185,413 | 276,289 | 34,019 | 360,773 | 395,438 | 213,341 | 77.2% | 304,217 | 164.1% |
| Retail Sales | 257,600 | 91,662 | 109,651 | 46,646 | 283,680 | 269,096 | 147,949 | 134.9% | 165,938 | 181.0% |
| Miscellaneous Income | 56,347 | 38,064 | 26,131 | 21,688 | 42,915 | 40,878 | 30,216 | 115.6% | 18,283 | 48.0% |
| Operating Revenue | 3,168,914 | 1,463,108 | 1,727,402 | 529,994 | 2,648,763 | 2,705,399 | 1,441,512 | 83.4% | 1,705,806 | 116.6% |
| Salaries & Wages | 1,357,587 | 1,059,198 | 1,105,705 | 813,521 | 1,248,086 | 1,209,823 | 251,882 | 22.8% | 298,389 | 28.2% |
| Employee Benefits | 365,808 | 345,995 | 358,265 | 324,455 | 404,463 | 429,533 | 7,543 | 2.1% | 19,813 | 5.7% |
| Contractual Services | 520,312 | 303,633 | 369,483 | 214,040 | 444,693 | 450,414 | 150,829 | 40.8% | 216,679 | 71.4% |
| Repair & Maintenance | 30,500 | 39,716 | 21,750 | 18,230 | 13,524 | 56,756 | 8,750 | 40.2% | (9,216) | -23.2% |
| Supplies | 581,846 | 412,061 | 453,395 | 197,960 | 530,642 | 597,859 | 128,451 | 28.3% | 169,785 | 41.2% |
| Miscellaneous | 9,825 | 2,850 | 3,300 | 8,875 | 19,658 | 11,223 | 6,525 | 197.7% | 6,975 | 244.7% |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Operating Expense | 2,865,878 | 2,163,453 | 2,311,898 | 1,577,081 | 2,661,066 | 2,755,608 | 553,980 | 24.0% | 702,425 | 32.5% |
| Operating Surplus/(Deficit) | 303,036 | (700,345) | (584,496) | (1,047,087) | (12,303) | (50,209) | 887,532 | -152% | 1,003,381 | -143.3% |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Capital Projects | (191,000) | (4,856,207) | (4,961,289) | (7,701,444) | (613,293) | (789,546) | 4,770,289 | -96.2% | 4,665,207 | -96.1% |
| Other | (191,000) | (4,856,207) | (4,961,289) | (7,701,444) | (613,293) | (789,546) | 4,770,289 | -96.2% | 4,665,207 | -96.1% |
| Net Surplus/(Deficit) | 112,036 | (5,556,552) | (5,545,785) | (8,748,531) | (625,596) | (839,755) | 5,657,821 | -102.0% | 5,668,588 | -102.0% |

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

Budget Highlights

Overview

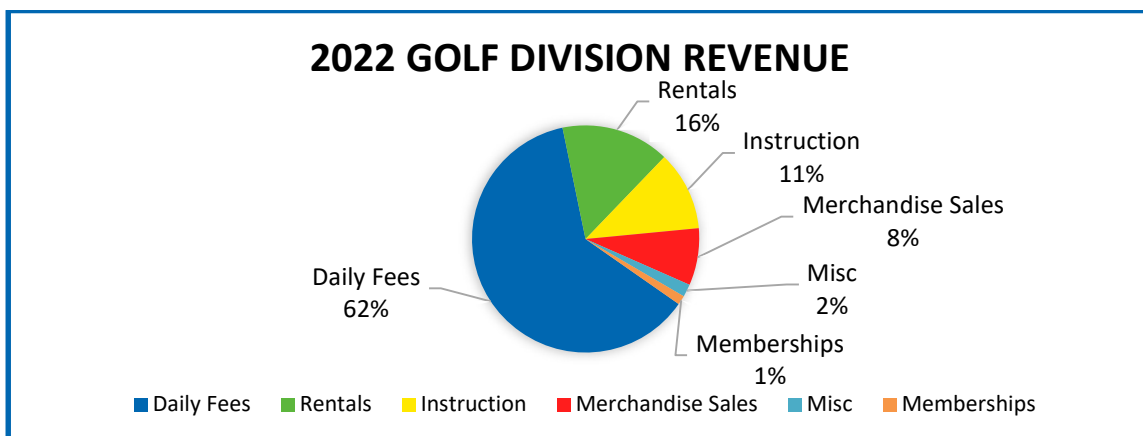
Golf operations at Heritage Oaks Golf Club, formerly Sportsman's Country Club, officially opened on August 16, 2021 after being closed for the 2020 season for course improvements and the construction of a new clubhouse.

The table below presents the individual segments that comprise the 2022 budget for the Golf Division, specifically detailing revenue and resources allocated by function.

| Golf Division | Heritage | Instruction | Range | Anets | Admin | Capital | Total |
|--------------------------|------------------|----------------|----------------|----------------|------------------|------------------|------------------|
| Daily Fees | \$ 1,516,871 | \$ - | \$ 339,488 | \$ 109,148 | \$ - | \$ - | \$ 1,965,507 |
| Program Fees | 37,250 | 321,000 | - | - | - | - | 358,250 |
| Memberships | 3,600 | - | - | 37,980 | - | - | 41,580 |
| Rentals | 478,444 | 6,000 | 336 | 4,850 | - | - | 489,630 |
| Sales | 235,000 | - | - | 22,600 | - | - | 257,600 |
| Misc | 41,759 | 6,800 | 1,200 | - | 6,588 | - | 56,347 |
| Total Revenue | 2,312,924 | 333,800 | 341,024 | 174,578 | 6,588 | - | 3,168,914 |
| Salaries | 896,512 | 173,875 | - | 78,004 | 209,196 | - | 1,357,587 |
| Benefits | 180,651 | 57,100 | - | 5,969 | 122,088 | - | 365,808 |
| Services | 353,778 | 11,775 | 54,280 | 24,513 | 75,966 | - | 520,312 |
| R&M | 23,500 | - | - | 7,000 | - | - | 30,500 |
| Supplies | 491,680 | 7,000 | 31,200 | 50,966 | 1,000 | - | 581,846 |
| Misc | 5,325 | - | - | - | 4,500 | - | 9,825 |
| Capital | - | - | - | - | - | 191,000 | 191,000 |
| Total Expenses | 1,951,446 | 249,750 | 85,480 | 166,452 | 412,750 | 191,000 | 3,056,878 |
| Surplus/(Deficit) | 361,478 | 84,050 | 255,544 | 8,126 | (406,162) | (191,000) | 112,036 |

Revenue

Total revenue is budgeted to increase \$1.4 million to \$3.2 million in 2022. Revenue in 2022 will primarily be comprised of daily fees, cart rentals, golf instruction, merchandise sales and seasonal pass sales (Anetsberger Golf Course) as shown in the chart below.



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

Daily fees include green fees at both Heritage Oaks and Anetsberger, and practice range visits. Daily fees are expected to nearly double, climbing \$955,000 to \$2.0 million in 2022 compared to the prior year budget as 27 holes of golf and the range operation reopened in August of this past summer.

Green fees by far generate the largest revenue stream for the Division. In fact, green fees alone represent 62% of the total projected 2022 revenue. The proposed budget is based on total rounds of 58,650, specifically 30,350 and 28,300 for 9 and 18-holes, respectively.

Golf instruction and league revenue is recognized within program fees. Program fees are expected to continue to rebound in 2022, increasing \$93,000 or 34.9% to \$358,000 compared to the prior year budget. Lesson revenue has been impacted by COVID-19 over the past 2 seasons primarily due to limitations on numbers of participants allowed in group programs. League play was also suspended in 2021 due to the course closure but is expected to generate \$37,250 in program revenue in 2022. Indoor lessons are planned to continue to occur at the Chalet facility at Meadowhill Park through March. Instruction programs are available for both adults and youth as well as both private and group settings. The youth programs (ages 3-14) generate 80% of the total instruction revenue, offering a variety of instructional opportunities including summer camps, clinics, travel leagues and individual lessons.

Membership revenue is expected to increase \$3,000 to \$41,580 compared to prior year budget. Memberships can be purchased for play at Anetsberger Golf Course. The types of membership include junior, student, adult, senior and family. Memberships range in price from \$99-\$349 and allow members to play up to 18 holes per day, Monday-Friday, and 9 holes on weekends and holidays for the entire golf season.

Due to the high demand for golf, Management discontinued the sale of discount cards previously recognized in membership revenue. In recent years these cards would generate roughly \$15,000 in revenue and would provide non-residents access to resident rates.

Rental income is expected to increase \$213,000 to \$490,00 in 2022 compared to the 2021 budget. The rental category includes rental fees for golf carts, simulator, pull carts and club rentals. Cart rentals are budgeted to total \$385,000 for 2022. The rental budget for carts does not reflect a fee increase in 2022 however, cart rental fees were increased \$1 in 2021. Rental income also includes \$69,200 in rental income from the two golf simulators in the new clubhouse. The simulators will be available for rental in 30-minute increments with a minimum rental of at least an hour. In addition to individual rentals, staff will also be offering a simulator league program.

Miscellaneous revenue is forecasted to increase \$30,000 to \$56,000 in 2022 primarily reflecting lease income from Open Kitchen's for operating the Acorn Grill at Heritage Oaks. The contract term is for five years and includes incremental increases each year.

Retail sales reflect merchandise and equipment sales. Merchandise sales are expected to generate \$258,000 in total revenue in 2022.

Salary and Wages

Employee wages are expected to climb \$252,000 or 22.8% to \$1.4 million in 2022, reflecting a full year of operations. It should be noted that despite the facility closure, staffing by maintenance crews only dropped slightly in 2021 as in-house labor was needed to maintain grounds but was also utilized for course renovation work. The following table details allocations of full-time and part-time labor across the different golf departments in 2022.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

| Payroll | Admin | Heritage | Anets | Instruction | Total | % |
|--------------|---------|----------|--------|-------------|-----------|------|
| Full-Time | 209,196 | 231,949 | - | 126,475 | 567,620 | 42% |
| Part-Time | - | 664,563 | 78,004 | 47,400 | 789,967 | 58% |
| Total | 209,196 | 896,512 | 78,004 | 173,875 | 1,357,587 | 100% |
| | 15% | 66% | 6% | 13% | | |

The 2022 budget reflects a 3.5% merit increase for all full-time non-union 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 2022 budget reflects employee coverage elections at the time of open enrollment.

Total benefits are budgeted to increase a modest 2.1% or \$7,500 to \$366,000 compared to the prior year budget. Healthcare costs are expected to increase \$38,000 compared to last year as two part-time golf shop positions became benefit eligible. In addition to in-season responsibilities, the two positions will provide front desk coverage and manage simulator league play in the winter months. Partially offsetting the increase in healthcare, pension benefits dropped nearly in half decreasing \$29,000 to \$35,000 due to the decline in the employer rate from 7.32% to 4.84%.

The Division allocated \$2,500 for PGA tuition reimbursement for the part-time apprentice positions in 2022.

Contractual Services

Contractual services are up 40.8% or \$151,000 to \$520,000 compared to the 2022 budget. The increase primarily reflects normal operating costs coming back online with the reopening of operations and construction of the new clubhouse. Specifically, costs are up as follows:

- GPS service for golf fleet - the service was suspended during the closure (\$53,000),
- Credit Card Transaction Fees (\$36,000),
- Ground Maintenance -Tree pruning, natural area maintenance, controlled burns (\$28,000),
- Golf Events (\$21,500),
- Utilities (\$17,000)

Repair & Maintenance

Costs are up \$8,750 to \$30,500 compared to the prior year budget. The 2022 budget includes funding for pathway and equipment repairs including well repairs at Anetsberger.

Supplies

Supplies are expected to increase \$128,000 to \$582,000 compared to the 2021 budget reflecting a full year of operations. Specifically, cost of inventory sold is up \$102,000 reflecting the resumption of golf merchandise sales. In addition, fuel costs are expected to increase with a full year of operations (\$16,500).

Miscellaneous

This category includes Divisional training for all staff members. The 2022 budget totals \$9,900 and includes maintenance workshops for supervisor training and attendance at the PGA and Golf Course Superintendent conferences.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Golf Operations

Debt

No debt is expensed within the Golf Division budget.

Capital Projects

The golf course renovation and clubhouse construction project were completed in 2021. The 2022 capital budget totals \$191,000 and includes various equipment purchases.



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Division Overview

The Recreation Division provides the residents of Northbrook with opportunities to learn new skills, gather information, socialize, exercise, 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 Techny Prairie Activity Center, Northbrook Sports Center, Leisure Center, Senior Center, Ed Rudolph Velodrome, Meadowhill Aquatic Center, Northbrook Sports Center Pool, Northbrook Theatre, Village Green Center, Greenbriar Gymnasium, Northbrook Dog Park and fields and courts throughout the parks. The Recreation Division is comprised of several departments: Ice Skating, Fitness, Athletics, Aquatics, General Recreation (Youth & Adult), Before/After School Programs, Seniors, Visual and Performing Arts.

The Recreation Division is a liaison to 7 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, memberships, services and rentals and accept daily admissions for a variety of programs. Staff members generate various registration reports, maintain the ActiveNet database and prepare registration information for each brochure season.

Sports Center Operations

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

Off-ice training sessions are held in the multipurpose rooms. 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 includes classes for participants of all ages and abilities. In fall of 2022, the skating school will be transitioning to the US Figure Skating curriculum.

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

Public 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 time for figure skaters. District and area instructors provide private lessons or skaters can register for these times 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 advanced 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.

US Figure Skating Competition/Winter Welcome

The District had offered an ISI-sanctioned recreational figure skating competition each December, attracting competitors throughout the region at various age and ability levels. The competition in 2022 will be switching to a US Figure Skating sanctioned event.

Affiliates & Rentals

After programming is scheduled, the District rents the majority of ice time to affiliate groups, including the Northbrook Hockey League, Teams Elite Synchronized Skating Club 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.

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 Concession area | <u>Northbrook Sports Center Pool</u> Diving well: 1- and 3-meter boards, Drop Slide, and Climbing Wall Zero depth with interactive play features Vortex Pool 25-yard, 6 Lane Pool Vending area |
|--|---|

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Swimming opportunities are available from Memorial Day through Labor Day with extensive public swim hours.

Aquatic Programs

The District offers a number of water orientation, swimming and diving lessons for all ages and abilities. Private and group swim lessons are offered in a variety of formats to meet the schedules of the community. Water Fitness classes are offered for our adult and senior populations. After-hours pool parties are also available.

Athletics

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 is also a youth basketball league, which utilizes Glenbrook North High School, Greenbriar Gym, Techny Prairie Activity Center and 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 Techny Prairie Activity Center and Greenbriar Gym.

Tennis (Adult and Youth)

The District maintains 19 outdoor tennis courts for public use. The courts are located at five park sites: Wood Oaks Green Park (8), Crestwood Park (4), West Park (3), Williamsburg Square Park (3) and Oaklane Park (1). The District courts are scheduled for lessons, and available time is rented. The District also contracts with Northbrook Racquet Club for private and group lessons, conducted both indoors at their site and outdoors in our parks.

Pickleball

In 2019, the District installed six dedicated outdoor pickleball courts at Stonegate Park. The courts are open for public use, lessons and rentals. Tennis courts at Crestwood Park Williamsburg Square Park and Wood Oaks Green Park are also lined for pickleball. Pickleball lessons and leagues are available on outdoor District courts from April through October and indoors from September to May at Techny Prairie Activity Center.

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 and Holiday Camps (Athletics)

The summer athletic camps held at Techny Prairie Activity Center, Greenbriar Gym, and/or the school Districts are popular. Shorter sports camps are offered at District facilities 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 for the community and summer camps are offered.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Martial Arts

The District works with martial arts contractors to offer karate and taekwondo classes for residents. Classes take place at the Techny Prairie Activity Center.

Ed Rudolph Velodrome

The Velodrome in Meadowhill Park is one of only 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 Park District and School District 28. The gym provides dedicated indoor space and the opportunity to offer additional 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 dusk year-round.

Leisure Center

The Leisure Center offers a wide variety of programs for preschoolers through adults and seniors. Programming is divided into categories: Early Childhood and Preschool, Visual Arts, School-Age Childcare and Enrichment, General Recreation, Camps, Seniors, 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 3-5 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.

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 six 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.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

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.

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/Superhero, 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 a performance choir, crafts, special interest groups, trips and special events. The Senior Center also provides services to meet the needs of this demographic including driver safety programs, vision testing and driver's license renewal.

The Center was temporarily moved to the Village Green to accommodate School District 27's kindergarten and first grade classes at the Leisure Center during the 2020/21 school year. Senior Center activities were moved back to the Leisure Center in November 2021.

Lending Closet

In 2013, the District took over the operations of the Lending Closet, which allows residents 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. When the theatre is not in use, the space is rented to performing groups and used for other programs and events.

Northbrook Theatre for Young Audiences

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. This program is on hold until the Fall of 2023.

Performing Arts Classes

The Performing Arts Department offers classes in theatre as well as private lessons in voice, piano and dance. The Northbrook School of Dance provides a variety of classes for ages 2 and older in 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.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Northbrook Theatre Youth Company

The Northbrook Theatre Youth Company (NTYC) presents three “theatre by youth for youth” productions each year. The program is designed for youth in grades 3-8.

Community Theatre

Three Community theatre productions for participants ages 9-adult are presented annually.

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: Creative Features for children ages 8-11 and Theatre Arts for ages 8-14. Each level meets five days to immerse participants in the performing arts and/or visual arts, offering daily exposure to music, dance, drama, and rehearsals for final performances. Theatre Arts will culminate in a public performance of an age-appropriate production. Creative Arts is a flexible week by week program that focuses on the elements of performing and visual arts and associated activities without a final performance. Performing Arts Workshops also offer recreational activities and field trips for a well-rounded experience.

Northbrook Community Choir

Returning in 2022 is the Northbrook Community Choir, a Performing Arts program that performs at local events, the Northbrook Library, and the Leisure Center. 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 Leisureland, Daddy-Daughter Dance, Mother-Daughter Spring Tea, Breakfast with the Bunny, Father-Son Outing, Tuesdays in the Park, Liberty Loop 5K, Liberty Lap Fun Run, Kids' Duathlon, Cardboard Regatta, Touch-A-Truck, Mother-Son Date Night, Halloween Family 3K, Autumnfest, Turkey Shoot Free Throw Contest, Brewfest, Gingerbread House Workshop, and Breakfast and Lunch with Santa. 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 4th of July festivities including a bike parade, parade, and fireworks show.

Techny Prairie Activity Center

The Techny Prairie Activity Center offers a wide variety of programs for preschoolers through adults and seniors. Programming is divided into categories: Fitness Center, Indoor Track, Personal Training, Group Fitness, Rentals/Parties and Childcare. Athletics and Camps are noted under the sections above.

Fitness Center

The Fitness Center offers memberships and daily admission for individuals ages 13 and older for the 6,000+ square foot fitness floor.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Group Fitness

A wide variety of group fitness classes such as Pilates, Yoga, Zumba®, Werq, Cycling, Barre, W.O.W. and more are offered in the two fitness studios. These classes are included with a membership or daily admission fee. In addition, specialized fitness classes are offered for a fee including Yoga for Beginners and Parkinson Wellness Recovery.

Indoor Track

The indoor track is eight laps to a mile. Use of the indoor track is available with a fitness membership, a track only membership or payment of a daily admission fee.

Personal Training

Personal training is available for 1-on-1, partner and small group sessions. Individuals can pay as they go or purchase a punch pass for multiple sessions.

Rentals/Parties

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, Dance, Fitness or Kids' Corner. Facility rentals allow outside groups to conduct meetings or special functions in the Prairie Room and rent the gym for sports activities. Also, individuals can rent the Prairie Room and its kitchen for self-planned parties and meetings.

Child Care

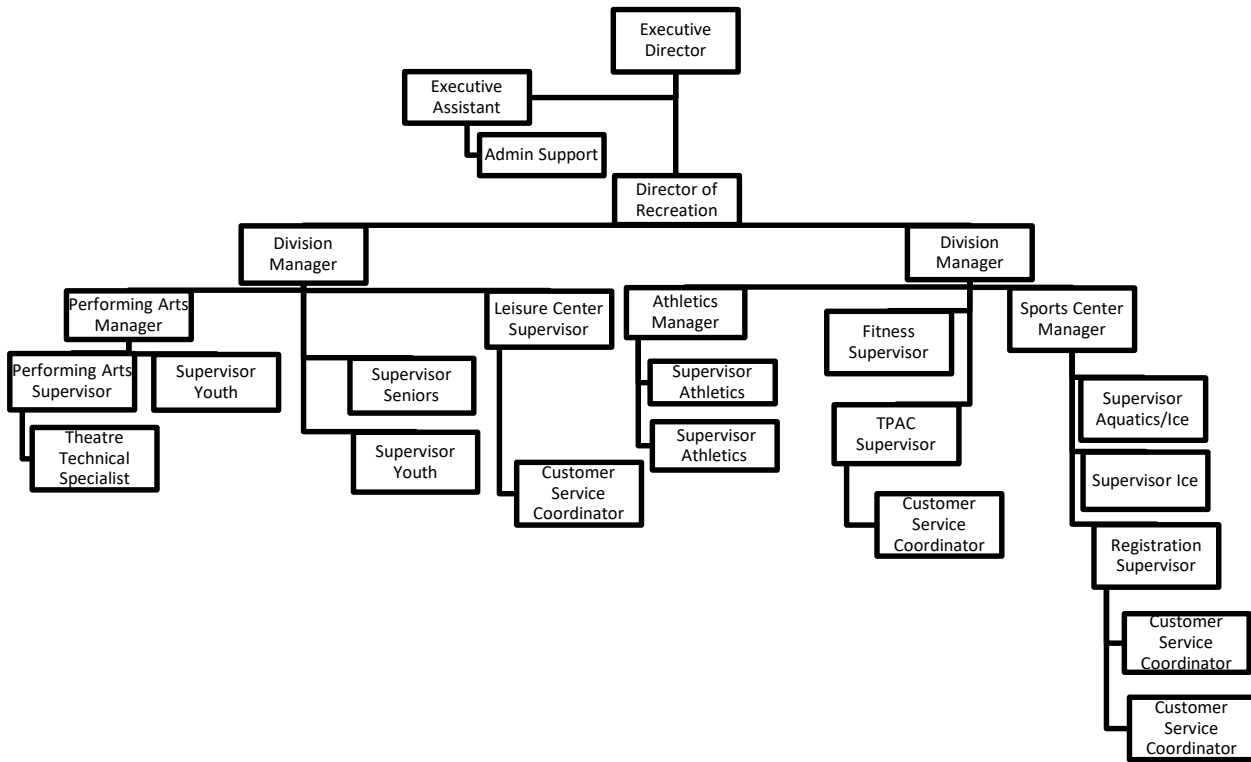
Childcare will be offered in the Kids' Corner Room. Paused in 2021, Kids' Corner is anticipated to open in January of 2022. Individuals can pay as they go or purchase a punch pass for multiple sessions.



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation



NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

| | A | B | C | D | E | F | A-C | | A-B | |
|------------------------------------|------------------|--------------------|--------------------|---------------------|--------------------|--------------------|-------------------|---------------|--------------------|---------------|
| | 2022 Budget | 2021 Estimate | 2021 Budget | 2020 Final | 2019 Final | 2018 Final | Budget Comparison | % | Budget vs 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 | 776,809 | 388,379 | 638,927 | 342,493 | 801,301 | 734,248 | 137,882 | 21.6% | 388,430 | 100.0% |
| Program Fees | 4,320,782 | 2,187,498 | 2,238,423 | 2,211,586 | 4,979,792 | 4,713,875 | 2,082,359 | 93.0% | 2,133,284 | 97.5% |
| Membership Fees | 816,255 | 624,823 | 419,202 | 25,537 | 224,700 | 243,066 | 397,053 | 94.7% | 191,432 | 30.6% |
| Rental Income | 1,264,769 | 760,103 | 924,837 | 687,974 | 920,312 | 859,642 | 339,932 | 36.8% | 504,666 | 66.4% |
| Retail Sales | 9,180 | 3,661 | 4,410 | 43,293 | 62,096 | 55,211 | 4,770 | 108.2% | 5,519 | 150.8% |
| Miscellaneous Income | 129,993 | 617,748 | 612,928 | 703,339 | 163,034 | 109,114 | (482,935) | -78.8% | (487,755) | -79.0% |
| Operating Revenue | 7,317,788 | 4,582,212 | 4,838,727 | 4,014,223 | 7,151,235 | 6,715,155 | 2,479,061 | 51.2% | 2,735,576 | 59.7% |
| Salaries & Wages | 4,112,990 | 2,770,956 | 3,120,502 | 2,425,308 | 3,515,860 | 3,413,804 | 992,488 | 31.8% | 1,342,034 | 48.4% |
| Employee Benefits | 1,096,263 | 795,917 | 859,528 | 773,015 | 887,171 | 919,747 | 236,735 | 27.5% | 300,346 | 37.7% |
| Contractual Services | 1,974,042 | 1,415,313 | 1,414,819 | 1,397,045 | 2,007,115 | 1,857,492 | 559,223 | 39.5% | 558,729 | 39.5% |
| Repair & Maintenance | 71,960 | 55,194 | 75,200 | 35,234 | 56,204 | 42,246 | (3,240) | -4.3% | 16,766 | 30.4% |
| Supplies | 521,643 | 316,051 | 345,016 | 308,288 | 696,264 | 664,857 | 176,627 | 51.2% | 205,592 | 65.1% |
| Miscellaneous | 79,475 | 19,341 | 73,775 | 23,558 | 51,086 | 89,456 | 5,700 | 7.7% | 60,134 | 310.9% |
| Transfers | 33,002 | 45,344 | 32,130 | 17,557 | 33,188 | 0 | 872 | 2.7% | (12,342) | -27.2% |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Operating Expense | 7,889,375 | 5,418,116 | 5,920,970 | 4,980,006 | 7,246,888 | 6,987,601 | 1,968,405 | 33.2% | 2,471,259 | 45.6% |
| Operating Surplus/(Deficit) | (571,587) | (835,904) | (1,082,243) | (965,783) | (95,653) | (272,446) | 510,656 | -47% | 264,317 | -31.6% |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0.0% |
| Capital Projects | (375,950) | (3,734,761) | (5,421,000) | (11,878,673) | (4,670,124) | (1,251,082) | 5,045,050 | -93.1% | 3,358,811 | -89.9% |
| Other | (375,950) | (3,734,761) | (5,421,000) | (11,878,673) | (4,670,124) | (1,251,082) | 5,045,050 | -93.1% | 3,358,811 | -89.9% |
| Net Surplus/(Deficit) | (947,537) | (4,570,665) | (6,503,243) | (12,844,456) | (4,765,777) | (1,523,528) | 5,555,706 | -85.4% | 3,623,128 | -79.3% |

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Budget Highlights

Overview

Revenue is expected to rebound in 2022, increasing \$2.5 million or 51.2% to \$7.3 million compared to the previous year budget, and up \$2.7 million compared to the 2021 year-end estimate.

The Recreation Division from a financial standpoint was impacted the most by COVID-19, as revenue dropped with the corresponding facility closures, program cancellations, and participant limitations. Despite these challenges, 2021 Divisional revenue totaled \$4.6 million, down 5.3% or \$257,000 compared to budget.

| | A | | B | | C | | D | | B-C | | A-C | | A-B | |
|----------------|-------------|-----------------|-----------|-------------|-----------|------------|-----------|----------|-----------|----------|-----------|----------|-----------|--------|
| Revenue | 2022 Budget | % 2021 Estimate | % | 2021 Budget | % | 2020 Final | % | Variance | % | Variance | % | Variance | % | |
| Rec Admin | 3,600 | 0.0% | 538,255 | 11.7% | 503,720 | 10.4% | 502,746 | 12.5% | 34,535 | 6.9% | (500,120) | -99.3% | (534,655) | -99.3% |
| Rec Programs | 5,049,848 | 69.0% | 2,538,321 | 55.4% | 2,659,219 | 55.0% | 2,758,419 | 68.7% | (120,898) | -4.5% | 2,390,629 | 89.9% | 2,511,527 | 98.9% |
| Rec Facilities | 997,036 | 13.6% | 750,699 | 16.4% | 714,031 | 14.8% | 70,955 | 1.8% | 36,668 | 5.1% | 283,005 | 39.6% | 246,337 | 32.8% |
| Rec Rentals | 1,267,304 | 17.3% | 754,937 | 16.5% | 961,757 | 19.9% | 682,103 | 17.0% | (206,820) | -21.5% | 305,547 | 31.8% | 512,367 | 67.9% |
| Total | 7,317,788 | 100% | 4,582,212 | 100% | 4,838,727 | 100% | 4,014,223 | 100% | (256,515) | -5.3% | 2,479,061 | 51.2% | 2,735,576 | 59.7% |

Revenue generated from programs is by far the most significant revenue stream for the Division. Program revenue is expected to comprise 69.0% of the total 2022 Divisional revenue, followed by facility rentals (17.3%). The 2022 budget reflects a rebound in overall program participation, as camps and before/after school programs are expected to climb \$740,000 and \$793,000, respectively, compared to the 2021 year-end estimate.

Daily fees are budgeted to increase \$138,000 to \$777,000 in 2022 compared to the 2021 budget. The 2022 budget reflects both pools in operation next summer. Daily admission fees for the pools for the 2022 season have been increased, which will help to offset the increase in labor costs due to the mandatory increases in minimum wage. Minimum wage is scheduled to increase from \$11/hour to \$12/hour on January 1. Last summer the pool at Northbrook Sports Center remained closed to accommodate needed improvements at the building including replacement of the roof.

| | A | | B | | C | | A-B | | | A-C | | |
|---------------------|-------------|------|---------------|------|-------------|------|------------|------|-----------|-------|------------|------|
| Daily Admissions | 2022 Budget | % | 2021 Estimate | % | 2021 Budget | % | 2020 Final | % | Variance | % | Variance | % |
| Freestyle Ice | 348,500 | 45% | 167,013 | 43% | \$216,000 | 34% | 249,450 | 73% | 132,500 | 79% | \$181,487 | 84% |
| Theatre | 93,797 | 12% | 18,456 | 5% | \$45,410 | 7% | 39,773 | 12% | 48,387 | 262% | \$75,341 | 166% |
| MAC Pool | 87,000 | 11% | 113,148 | 29% | \$187,100 | 29% | - | 0% | (100,100) | -88% | (\$26,148) | -14% |
| Sports Center Pool | 61,750 | 8% | - | 0% | \$0 | 0% | - | 0% | 61,750 | 0% | \$61,750 | 0% |
| Northbrook On Ice | 54,480 | 7% | 11,400 | 3% | \$18,000 | 3% | - | 0% | 36,480 | 320% | \$43,080 | 239% |
| Batting Cages | 45,000 | 6% | 44,900 | 12% | \$42,000 | 7% | 31,241 | 9% | 3,000 | 7% | \$100 | 0% |
| TPAC Childcare | 27,000 | 3% | 2,240 | 1% | \$25,600 | 4% | - | 0% | 1,400 | 63% | \$24,760 | 97% |
| Public Skating | 26,610 | 3% | 6,550 | 2% | \$16,610 | 3% | 15,329 | 4% | 10,000 | 153% | \$20,060 | 121% |
| TPAC Gym | 18,570 | 2% | 17,500 | 5% | \$30,328 | 5% | 6 | 0% | (11,758) | -67% | \$1,070 | 4% |
| TPAC Fitness Center | 8,000 | 1% | 6,500 | 2% | \$53,240 | 8% | - | 0% | (45,240) | -696% | \$1,500 | 3% |
| Other Programs | 6,102 | 1% | 672 | 0% | \$4,639 | 1% | 6,694 | 2% | 1,463 | 218% | \$5,430 | 117% |
| Total | 776,809 | 100% | 388,379 | 100% | \$638,927 | 100% | 342,493 | 100% | 137,882 | 36% | \$388,430 | 61% |

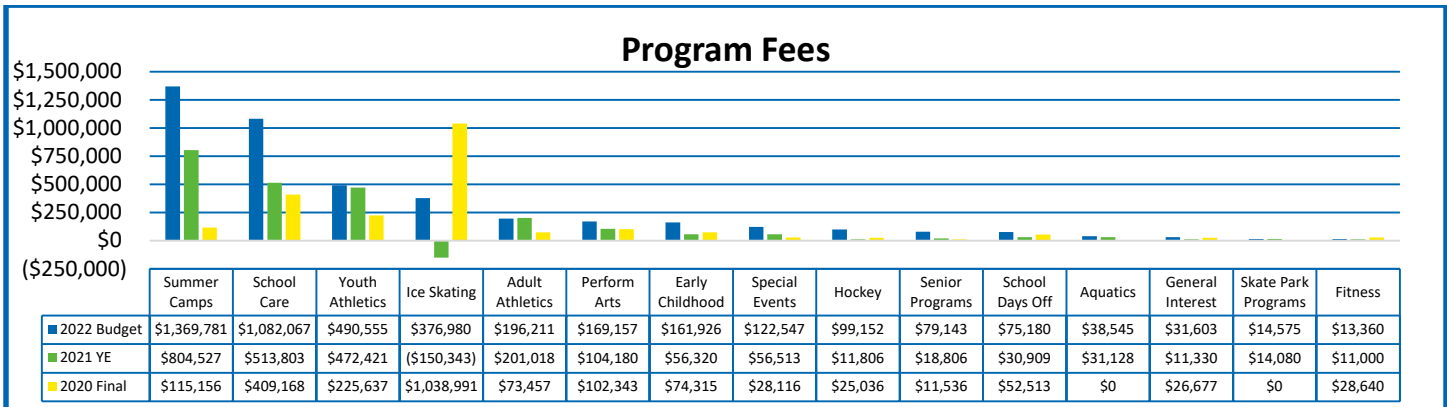
Freestyle ice sessions represent the largest activity within daily fees as revealed above. Freestyle ice is budgeted to generate \$348,500 in revenue in 2022, up \$101,000 from the 2021 year-end estimate. The increase in freestyle revenue compared to last year reflects a full year of activity as the building was closed for several months during the year to replace the roof, rooftop units and other mechanicals. Freestyle sessions provide skaters time to work on competitive routines or take private lessons.

Program fees are expected to rebound close to pre-COVID-19 levels, rising \$2.1 million to \$4.2 million compared to both year-end estimates and the prior year budget.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation



It should be noted that the top four program areas shown above are expected to generate 76% of the total program revenue for the Division in 2022.

The table below details program fees for the 2022 budget, 2021 year-end estimates and results from fiscal 2020.

| Program Fees | A | | B | | C | | A-C | | A-B | |
|---------------------|------------------|----|------------------|----|------------------|----|------------------|----|------------------|------------|
| | 2022 Budget | | 2021 YE | | 2021 Budget | | 2020 Final | | Variance | % |
| Summer Camps | \$ 1,369,781 | \$ | 804,527 | \$ | 629,423 | \$ | 115,156 | \$ | 740,358 | 92% |
| Before/After School | 1,082,067 | | 513,803 | | 288,882 | | 409,168 | | 793,185 | 154% |
| Youth Athletics | 490,555 | | 472,421 | | 379,436 | | 225,637 | | 111,119 | 24% |
| Ice Skating | 376,980 | | (150,343) | | 394,854 | | 1,038,991 | | (17,874) | 12% |
| Adult Athletics | 196,211 | | 201,018 | | 119,808 | | 73,457 | | 76,403 | 38% |
| Performing Arts | 169,157 | | 104,180 | | 85,806 | | 102,343 | | 83,351 | 80% |
| Early Childhood | 161,926 | | 56,320 | | 88,248 | | 74,315 | | 73,678 | 131% |
| Special Events | 122,547 | | 56,513 | | 54,405 | | 28,116 | | 68,142 | 121% |
| Hockey | 99,152 | | 11,806 | | 35,160 | | 25,036 | | 63,992 | 542% |
| Senior Programs | 79,143 | | 18,806 | | 28,460 | | 11,536 | | 50,683 | 270% |
| School Days Off | 75,180 | | 30,909 | | 66,780 | | 52,513 | | 8,400 | 27% |
| Aquatics | 38,545 | | 31,128 | | 22,530 | | - | | 16,015 | 0% |
| General Interest | 31,603 | | 11,330 | | 16,607 | | 26,677 | | 14,996 | 132% |
| Skate Park Programs | 14,575 | | 14,080 | | 7,725 | | - | | 6,850 | 0% |
| Fitness | 13,360 | | 11,000 | | 20,299 | | 28,640 | | (6,939) | -63% |
| Total | 4,320,782 | | 2,187,498 | | 2,238,423 | | 2,211,586 | | 2,082,359 | 93% |

As revealed in the table above, summer camps are expected to generate the highest level of program revenue in 2022. Camp revenue is expected to practically double in 2022 compared to the prior year budget, climbing \$740,000 to \$1.4 million. Camp participation in 2020 and 2021 was significantly impacted by the pandemic. COVID-19 restrictions drastically limited the size of the camps. The Division was able to offer one camp in 2020 and expanded its offering to nine in 2021.

Adventure Campus program revenue is expected to more than double in 2022, up \$793,000 to \$1.1 million compared to the prior year budget and up \$568,000 compared to the year-end estimate. Demand for these services continues to remain strong and each site has a wait list of students. Unfortunately, staffing shortages have prevented the District from accommodating the wait lists at the different sites. Staffing for these programs has continued to remain a struggle for the District and has been even more challenging this year. Full-time staff have regularly filled in shifts since the start of the school year this fall.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

In 2020 the District expanded the Adventure Campus offering to include the Leisure Center. The program is only for after-school care and includes bussing from the school sites to the Leisure Center. The location is able to leverage existing staff at Leisure Center and accommodate students currently on wait lists.

Skating revenue has decreased significantly as the Teams Elite program transitioned to a District affiliate rather than a District program. The decrease in program revenue is partially offset by \$278,000 in rink rentals for Teams Elite in 2022. Moving Teams Elite to an Affiliate has also freed up staff time as the program required significant involvement from various levels of staff, including attendance at national and international competitions.

Memberships are expected to nearly double in 2022 totaling \$816,000, up \$397,000 compared to the prior year budget. Memberships include fitness center/track memberships, pool passes, senior memberships and dog park memberships. Last year the pool at Sports Center remained closed as the roof and other mechanicals were replaced. Both pools will be opened next summer, and the 2022 budget reflects the sale of pool passes at both locations (SC pool-\$112,950/MAC-\$138,500). Fitness and track memberships at TPAC total \$435,000 and \$13,200, respectively, in 2022.

Rental income primarily includes revenue generated from rink rentals (\$918,670) and court/field rentals at park sites (\$254,000). Rentals at the Leisure Center are expected to decline in 2022. In 2020, School District 27 and the Park District entered into an agreement to rent space at the Leisure Center to accommodate their kindergarten and first grade classes due to COVID-19.

The table below details rental income for the Division.

| | A | B | C | | A-C | | A-B | |
|-----------------------------|------------------|----------------|----------------|----------------|----------------|------------|----------------|------------|
| Rentals | 2022 Budget | 2021 Estimate | 2021 Budget | 2020 Final | Variance | % | Variance | % |
| Sports Center | 918,670 | 236,138 | 527,860 | 371,669 | 390,810 | 74% | 682,532 | 289% |
| Park Sites | 254,213 | 266,116 | 197,022 | 206,490 | 57,191 | 29% | (11,903) | -4% |
| Techny Park Activity Center | 33,446 | 25,771 | 41,265 | - | (7,819) | -19% | 7,675 | 30% |
| Leisure Center | 21,160 | 222,993 | 128,790 | 105,478 | (107,630) | -84% | (201,833) | -91% |
| Leisure Center Theatre | 10,200 | - | 11,000 | 1,810 | (800) | -7% | 10,200 | 0% |
| Sports Center Pool | 9,020 | - | - | - | 9,020 | 0% | 9,020 | 0% |
| MAC Pool | 6,825 | 6,760 | 7,500 | - | (675) | -9% | 65 | 1% |
| Greenbriar Gym | 6,135 | 2,325 | 9,200 | 1,792 | (3,065) | -33% | 3,810 | 164% |
| Village Green | 5,100 | - | 2,200 | 736 | 2,900 | 132% | 5,100 | 0% |
| Total | 1,264,769 | 760,103 | 924,837 | 687,974 | 339,932 | 37% | 504,666 | 66% |

Miscellaneous revenue totals \$130,000 in 2022 and includes \$60,000 in employee health insurance reimbursements.

Salary and Wages

Employee wages are expected to increase \$992,000 or 31.8 to \$4.1 million in 2021, compared to the 2021 budget. The 2022 budget reflects a 3.5% merit increase for all full-time positions and assumes all full-time positions are filled.

The 2022 budget reflects four additional full-time positions compared to the prior year budget as program participation continues to rebound to pre-COVID-19 levels. It should be noted that the additional positions included within the 2022 budget do not reflect additions to the full-time headcount. The increase reflects adjustments to a handful of full-time positions that were temporarily eliminated in 2020 after the District was forced to close facilities and cancel programs. Management was able to use some existing staff to supplement the needs of other Divisions, thus reducing the need to lay off additional staff members.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

| Payroll | Admin | Programs | Facilities | Rentals | Total | % |
|--------------|---------|-----------|------------|---------|-----------|------|
| Full-Time | 327,684 | 805,077 | 900,778 | - | 2,033,539 | 49% |
| Part-Time | - | 1,227,520 | 823,433 | 28,498 | 2,079,451 | 51% |
| Total | 327,684 | 2,032,597 | 1,724,211 | 28,498 | 4,112,990 | 100% |
| | 8% | 49% | 42% | 1% | | |

Roughly 51% of the total work force costs in Recreation is provided through part-time positions, while full-time labor represents 49% of the total expense as revealed in the table above.

Employee Benefits

Benefits include healthcare premiums for all benefit-eligible positions and unemployment claims for the Division. In addition, the employer share for social security and pension benefits is also included within the Divisional budget. Relative to healthcare, the 2022 budget reflects employee coverage elections at the time of open enrollment.

Benefits are forecasted to total \$1.1 million, up \$237,000 or 27.5% compared to the 2021 budget, and an increase of \$300,000 compared to the 2021 year-end estimate. The increase in benefits primarily reflects higher healthcare costs as the headcount returned to pre-COVID-19 levels.

Despite the increased headcount, pension costs are down \$25,000 to \$116,000 compared to the 2021 budget primarily reflecting a drop in the employer rate from 7.32% to 4.84% in 2022. 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.

Contractual Services

Contractual services are expected to increase 39.5% or \$559,000 to \$2.0 million compared to the 2021 budget and 2021 year-end estimate. As previously discussed, program revenue for 2022 is forecasted to nearly double compared to both the prior year budget and year-end estimates. Given the rebound in demand, program expenses have been increased just as dramatically to support the increase in program offerings. Specifically, program services (\$213,000), credit card transaction fees (\$120,000), independent contractor services (\$102,000), and transportation costs (\$54,000) have been adjusted to support the level of program offerings.

With the transition of the Team Elite's program to a park district affiliate last year, some expenses were significantly reduced including transportation costs and outside facility rentals. All program expenses related to the Teams Elite program are now solely recognized by the affiliate and not the Park District. Although the District expects an increase in overall transportation costs compared to 2021, costs had been lower over the past two years due to program/participant limitations caused by COVID-19.

In addition to the costs mentioned above, other significant expenses include utilities (\$471,000) and the Division's share of PDRMA premiums (\$118,000).

Repair & Maintenance

Repair costs total \$72,000 and include funding for building (\$57,500) and equipment repairs (\$13,000). Included in building repairs is \$12,500 for new sound panels at Village Green Center. This is in addition to the floor replacement also scheduled for next year. The building enhancements will provide the District with a greater opportunity to rent the space or potentially use the space for future programming.

NORTHBROOK PARK DISTRICT

Divisional Budget Analysis

Division of Recreation

Supplies

Supplies are budgeted to increase 51.2% or \$177,000 to \$522,000 compared to the 2021 budget and increase \$206,000 compared to the 2021 year-end estimate. Program supplies jumped 34% or \$99,000 to support the increased program offerings in 2022. In addition, pool chemical costs more than doubled, increasing \$28,500 to \$48,500 reflecting both an increase in chemical cost and the addition of Sports Center pool as both pools will be in operation next summer.

Miscellaneous

This category includes Divisional training (\$43,225), program scholarships (\$15,000) and coaching credits for parents who volunteer (\$21,250).

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 Division budget.

Capital Projects

Projects for the Division total \$376,000 for 2022 and include improvements at MAC pool, repainting Sports Center pool, and replacement of theatre equipment. For a full listing of all District-wide projects please refer to Appendix A.



NORTHBROOK PARK DISTRICT

Appendix A

2022 Capital Improvement Plan

| Division/Project | Fiscal 2022 |
|--|------------------|
| <i>Administration</i> | |
| | |
| ADA Facility Upgrades | 52,500 |
| Software Upgrades | 55,000 |
| Video Recording Equipment | 5,500 |
| PC Replacements | 40,000 |
| Subtotal | 153,000 |
| | |
| <i>Parks & Planning</i> | |
| | |
| Emergency Generator Replacement | 93,500 |
| Air Compressor | 3,700 |
| Asphalt/Concrete Repairs | 191,000 |
| Basketball Court Repairs | 7,180 |
| Cedar Playground Design/Replacement | 294,000 |
| Chalet Roof Replacement | 39,500 |
| Countryside Playground Design | 44,000 |
| | |
| Floral & Greenfield Basketball Court Repairs | 20,000 |
| Ford Transit | 57,250 |
| Indian Ridge Basketball Court Replacement | 122,500 |
| Leisure Center Lighting Upgrade | 89,250 |
| Leisure Center Waterline Replacement | 95,000 |
| MHP Playground Replacement | 357,500 |
| Oaklane Park Redevelopment | 925,500 |
| Shoreline Stabilization/Sheet Piling Replace | 908,000 |
| Stonegate Playground Design | 35,000 |
| Trail Through Time Educational Signs | 22,000 |
| Admin Tuckpointing (Phase 2) | 180,000 |
| Velodrome Repairs | 14,500 |
| West Park Pathway Extension | 225,000 |
| Williamsburg Square Park Master Planning | 95,000 |
| Z-Turn Mower/Toro 7210 | 36,065 |
| | |
| | |
| Subtotal | 3,855,445 |

| Division/Project | Fiscal 2022 |
|--|---------------------|
| <i>Golf</i> | |
| | |
| Club Car Carryall 300 | 16,500 |
| John Deere 4052R | 35,000 |
| John Deere Gator TX | 31,500 |
| Maint. Bldg Parking Lot Lighting Upgrade | 10,000 |
| Toro Greensmaster TriFlex Hybrid 3320 | 46,000 |
| Toro Sand Pro 3040 | 23,000 |
| Toro Sand Pro 5040 | 29,000 |
| | |
| Subtotal | 191,000 |
| <i>Recreation</i> | |
| | |
| Acoustical & Aesthetic Improvements | 30,000 |
| BAS Integration of Pool Controls | 9,950 |
| Bench Replacement - MAC | 12,500 |
| Leisure Center Floor Scrubber | 5,000 |
| | |
| Leisure Center Pottery Kiln | 7,500 |
| MAC Pool Equip & Amenity Evaluation | 35,000 |
| MAC Pool Slide Gelcoat & Painting | 151,000 |
| MAC Pool Apparatus Painting | 6,500 |
| Meadowhill Aquatic Center Sound System | 8,500 |
| Pool Deck Furniture | 10,000 |
| Sports Center Pool Painting | 35,750 |
| Theatre Audio Mixing Console | 14,500 |
| Theatre Projector Equipment | 28,750 |
| Velodrome Sound System | 8,500 |
| Wheeled Soccer Goals | 12,500 |
| | |
| Subtotal | 375,950 |
| | |
| | |
| | |
| | |
| Grand Total | \$ 4,575,395 |

NORTHBROOK PARK DISTRICT

Appendix B

Historical Tax Rates

| Tax Levy Year | 2021* | 2020 | 2019 | 2018 | 2017 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Equalized Assessed Value | N/A | \$2,982,836,261 | \$3,000,974,422 | \$2,627,911,440 | \$2,682,584,797 |
| | | | | | |
| Tax Levy Extended | \$12,721,616 | \$12,719,905 | \$12,462,696 | \$11,962,049 | \$11,215,423 |
| | | | | | |
| Fund/Tax Rate | | | | | |
| General | 0.2030 | 0.2083 | 0.1768 | 0.1818 | 0.1588 |
| Recreation | 0.0889 | 0.0849 | 0.0884 | 0.1009 | 0.0989 |
| Museum | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Special Recreation | 0.0325 | 0.0310 | 0.0356 | 0.0353 | 0.0204 |
| Paving and Lighting | 0.0050 | 0.0050 | 0.0045 | 0.0050 | 0.0049 |
| Social Security | 0.0085 | 0.0085 | 0.0170 | 0.0217 | 0.0209 |
| IMRF | 0.0068 | 0.0065 | 0.0136 | 0.0175 | 0.0190 |
| Liability | 0.0034 | 0.0033 | 0.0034 | 0.0078 | 0.0152 |
| Audit | 0.0008 | 0.0008 | 0.0008 | 0.0009 | 0.0009 |
| Debt Service | 0.0774 | 0.0739 | 0.0752 | 0.0843 | 0.0792 |
| | | | | | |
| Total Tax Rate | 0.4263 | 0.4222 | 0.4153 | 0.4552 | 0.4182 |
| | | | | | |
| <i>*Taxes/rates for 2021 Levy Year are estimated</i> | | | | | |
| | | | | | |
| Tax Levy Year | 2016 | 2015 | 2014 | 2013 | 2012 |
| Equalized Assessed Value | \$2,576,866,528 | \$2,163,897,873 | \$2,272,968,323 | \$2,242,993,929 | \$2,502,743,352 |
| | | | | | |
| Tax Levy Extended | \$10,891,151 | \$12,297,565 | \$12,182,604 | \$12,007,814 | \$11,787,788 |
| | | | | | |
| Fund/Tax Rate | | | | | |
| General | 0.1394 | 0.1598 | 0.1468 | 0.1431 | 0.1264 |
| Recreation | 0.1029 | 0.1226 | 0.1167 | 0.1182 | 0.1060 |
| Museum | 0.0000 | 0.0000 | 0.0000 | 0.0002 | 0.0002 |
| Special Recreation | 0.0208 | 0.0224 | 0.0213 | 0.0205 | 0.0181 |
| Paving and Lighting | 0.0042 | 0.0050 | 0.0050 | 0.0050 | 0.0050 |
| Social Security | 0.0234 | 0.0278 | 0.0265 | 0.0268 | 0.0230 |
| IMRF | 0.0277 | 0.0330 | 0.0314 | 0.0296 | 0.0245 |
| Liability | 0.0210 | 0.0250 | 0.0238 | 0.0239 | 0.0183 |
| Audit | 0.0009 | 0.0011 | 0.0011 | 0.0011 | 0.0010 |
| Debt Service | 0.0823 | 0.1717 | 0.1636 | 0.1670 | 0.1485 |
| | | | | | |
| Total Tax Rate | 0.4226 | 0.5684 | 0.5365 | 0.5354 | 0.4710 |

NORTHBROOK PARK DISTRICT

Appendix C

Operating/Non-Operating Surplus by Fund

Reconciliation of Financial Table on Page 5

| Operating | 2022 Budget | 2021 YE Projection | 2021 Budget | 2020 Final | 2019 Final | |
|------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|---|
| Revenue | \$ 21,101,163 | \$ 16,064,537 | \$ 16,667,534 | \$ 14,443,248 | \$ 20,210,789 | A |
| Expense | 17,412,060 | 13,407,724 | 14,892,207 | 11,798,749 | 15,382,485 | B |
| Operating Surplus | 3,689,103 | 2,656,813 | 1,775,327 | 2,644,499 | 4,828,303 | C |
| Non-Operating Revenue | 9,947,016 | 3,183,633 | 2,915,328 | 10,608,076 | 12,386,632 | D |
| Capital Expense | (4,575,395) | (9,727,755) | (11,706,540) | (20,254,524) | (5,793,828) | E |
| Debt Expense | (2,418,464) | (2,268,362) | (2,263,328) | (2,300,929) | (2,301,948) | F |
| Net Surplus | 6,642,260 | (6,155,671) | (9,279,213) | (9,302,879) | 9,119,159 | G |
| | | | | | | |
| Operating Revenue | 2022 Budget | 2021 YE Projection | 2021 Budget | 2020 Final | 2019 Final | |
| General Fund | \$ 6,764,861 | \$ 6,586,111 | \$ 6,576,805 | \$ 5,878,800 | \$ 5,708,072 | |
| Recreation | 13,086,702 | 8,103,826 | 8,666,129 | 6,563,043 | 12,377,593 | |
| Museum | - | - | - | - | - | |
| Special Recreation | 525,000 | 900,000 | 950,000 | 1,012,291 | 902,157 | |
| Paving & Lighting | - | - | - | - | - | |
| Social Security | 350,000 | 250,000 | 250,000 | 482,966 | 555,174 | |
| IMRF | 250,000 | 100,000 | 100,000 | 386,373 | 446,121 | |
| Liability | 100,000 | 100,000 | 100,000 | 96,593 | 198,276 | |
| Audit | 24,600 | 24,600 | 24,600 | 23,182 | 23,396 | |
| Debt Service | - | - | - | - | - | |
| Capital Projects | - | - | - | - | - | |
| Total Operating Revenue | \$ 21,101,163 | \$ 16,064,537 | \$ 16,667,534 | \$ 14,443,248 | \$ 20,210,789 | A |
| | | | | | | |
| Operating Expense | 2022 Budget | 2021 YE Projection | 2021 Budget | 2020 Final | 2019 Final | |
| General Fund | 5,697,075 | 4,553,422 | 5,312,557 | 3,825,352 | 4,417,418 | |
| Recreation | 10,018,578 | 6,945,244 | 7,517,631 | 6,563,043 | 9,198,525 | |
| Museum | - | - | - | - | - | |
| Special Recreation ¹ | 460,000 | 795,659 | 798,437 | 387,796 | 539,501 | |
| Paving & Lighting | - | - | - | - | - | |
| Social Security | 653,177 | 471,706 | 541,341 | 414,971 | 537,531 | |
| IMRF | 297,006 | 369,929 | 404,647 | 370,930 | 369,015 | |
| Liability | 261,324 | 247,553 | 292,994 | 212,556 | 296,895 | |
| Audit | 24,900 | 24,211 | 24,600 | 24,100 | 23,600 | |
| Debt Service | - | - | - | - | - | |
| Capital Projects | - | - | - | - | - | |
| Total Operating Expense | \$ 17,412,060 | \$ 13,407,724 | \$ 14,892,207 | \$ 11,798,749 | \$ 15,382,485 | B |
| | | | | | | |
| Operating Surplus | \$ 3,689,103 | \$ 2,656,813 | \$ 1,775,327 | \$ 2,644,499 | \$ 4,828,304 | C |
| | | | | | | |
| Non-Operating Revenue | 2022 Budget | 2021 YE Projection | 2021 Budget | 2020 Final | 2019 Final | |
| Paving & Lighting | \$ 152,000 | \$ 149,000 | \$ 152,000 | \$ 126,536 | \$ 127,709 | |
| Debt Service | 2,295,016 | 2,263,328 | 2,263,328 | 2,137,069 | 2,153,969 | |
| Capital Projects | 7,500,000 | 771,305 | 500,000 | 8,344,471 | 10,104,954 | |
| Total Non-Operating Revenue | \$ 9,947,016 | \$ 3,183,633 | \$ 2,915,328 | \$ 10,608,076 | \$ 12,386,632 | D |
| | | | | | | |
| Non-Operating Expense | 2022 Budget | 2021 YE Projection | 2021 Budget | 2020 Final | 2019 Final | |
| Capital Expense | | | | | | |
| Special Recreation | \$ 52,500 | \$ 125,000 | \$ 58,000 | \$ 578,100 | \$ 43,605 | |
| Paving & Lighting | 191,000 | 145,348 | 148,000 | 10,326 | 42,692 | |
| Museum | 22,000 | - | 47,501 | - | - | |
| Capital Projects | 4,309,895 | 9,457,407 | 11,453,039 | 19,666,099 | 5,707,531 | |
| Total Capital Expense | \$ 4,575,395 | \$ 9,727,755 | \$ 11,706,540 | \$ 20,254,524 | \$ 5,793,828 | E |
| Debt Service | 2,418,464 | 2,268,362 | 2,263,328 | 2,300,929 | 2,301,948 | |
| Total Non-Operating Expense | \$ 6,993,859 | \$ 11,996,117 | \$ 13,969,868 | \$ 22,555,453 | \$ 8,095,776 | F |
| | | | | | | |
| Net Surplus | \$ 6,642,260 | \$ (6,155,671) | \$ (9,279,213) | \$ (9,302,879) | \$ 9,119,160 | G |

¹ Excludes ADA capital projects

NORTHBROOK PARK DISTRICT

Appendix D Detail by Fund

General Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 6,470,486 | \$ 6,249,015 | \$ 6,282,500 | \$ 5,235,737 | \$ 4,878,600 | \$ 4,321,075 | \$ 187,986 | \$ 221,471 |
| Interest | 85,000 | 79,000 | 75,000 | 448,144 | 632,297 | 320,097 | 10,000 | 6,000 |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | 209,375 | 258,096 | 219,305 | 194,919 | 197,175 | 196,664 | (9,930) | (48,721) |
| Total | 6,764,861 | 6,586,111 | 6,576,805 | 5,878,800 | 5,708,072 | 4,837,837 | 188,056 | 178,750 |
| Expenditures | | | | | | | | |
| Salaries | 3,064,990 | 2,449,196 | 2,849,247 | 2,482,763 | 2,521,281 | 2,359,102 | 215,743 | 615,794 |
| Benefits | 688,340 | 536,551 | 632,134 | 572,674 | 513,999 | 480,667 | 56,206 | 151,789 |
| Contractual | 1,405,493 | 1,135,235 | 1,286,472 | 1,063,757 | 987,381 | 1,080,730 | 119,021 | 270,258 |
| R&M | 89,500 | 61,750 | 80,800 | 56,076 | 79,686 | 63,039 | 8,700 | 27,750 |
| Supplies | 428,504 | 345,011 | 366,610 | 296,307 | 289,338 | 312,116 | 61,894 | 83,493 |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - |
| Other | 20,248 | 25,679 | 97,294 | (646,224) | 25,733 | 65,243 | (77,046) | (5,431) |
| Total | 5,697,075 | 4,553,422 | 5,312,557 | 3,825,352 | 4,417,418 | 4,360,898 | 384,518 | 1,143,653 |
| Net Surplus | 1,067,786 | 2,032,689 | 1,264,248 | 2,053,448 | 1,290,654 | 476,939 | (196,462) | (964,903) |

Recreation Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|------------------|------------------|-------------------|-------------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 2,600,000 | \$ 2,600,000 | \$ 2,600,000 | \$ 2,511,422 | \$ 2,577,593 | \$ 2,572,662 | \$ (3,682,500) | \$ - |
| Interest | | | | - | - | - | - | - |
| Daily Fees | 2,742,316 | 1,202,627 | 1,649,883 | 522,719 | 2,339,057 | 2,264,002 | 1,092,433 | 1,539,689 |
| Program Fees | 4,679,032 | 2,477,366 | 2,503,923 | 2,426,688 | 5,365,448 | 5,141,489 | 2,175,109 | 2,201,666 |
| Memberships | 857,835 | 668,676 | 458,077 | 57,850 | 262,685 | 285,686 | 399,758 | 189,159 |
| Facility Rentals | 1,754,399 | 945,516 | 1,201,126 | 721,993 | 1,281,085 | 1,255,079 | 553,273 | 808,883 |
| Retail Sales | 266,780 | 95,323 | 114,061 | 89,940 | 345,777 | 324,307 | 152,719 | 171,457 |
| Other | 186,340 | 114,318 | 139,059 | 232,431 | 205,948 | 149,991 | 47,281 | 72,022 |
| Total | 13,086,702 | 8,103,826 | 8,666,129 | 6,563,043 | 12,377,593 | 11,993,217 | 738,073 | 4,982,876 |
| Expenditures | | | | | | | | |
| Salaries | 5,470,577 | 3,830,154 | 4,226,207 | 3,126,779 | 4,792,017 | 4,634,855 | 1,244,370 | 1,640,423 |
| Benefits | 892,324 | 663,345 | 689,716 | 660,948 | 743,786 | 729,449 | 202,608 | 228,979 |
| Contractual | 2,327,426 | 1,561,188 | 1,597,142 | 1,475,308 | 2,262,156 | 2,130,213 | 730,284 | 766,238 |
| R&M | 102,460 | 94,910 | 96,950 | 53,464 | 69,728 | 99,002 | 5,510 | 7,550 |
| Supplies | 1,103,489 | 728,112 | 798,411 | 506,248 | 1,226,906 | 1,262,716 | 305,078 | 375,377 |
| Debt Service | | | - | - | - | - | - | - |
| Capital | | | - | - | - | - | - | - |
| Other | 122,302 | 67,535 | 109,205 | 740,297 | 103,932 | 100,679 | 13,097 | 54,767 |
| Total | 10,018,578 | 6,945,244 | 7,517,631 | 6,563,043 | 9,198,525 | 8,956,916 | 2,500,947 | 3,073,334 |
| Net Surplus | 3,068,124 | 1,158,582 | 1,148,498 | - | 3,179,068 | 3,036,301 | (1,762,874) | 1,909,542 |

NORTHBROOK PARK DISTRICT

Appendix D Detail by Fund

Museum

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|-----------------|---------------|---------------|---------------|------------------------|--------------------------|
| Taxes and Bonds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Contractual | - | - | - | - | - | - | - | - |
| Supplies | - | - | 47,501 | - | - | - | - | (47,501) |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | 22,000 | - | - | - | - | - | 22,000 | 22,000 |
| Other | - | - | - | - | - | - | - | - |
| Total | 22,000 | - | 47,501 | - | - | - | 22,000 | (25,501) |
| Net Surplus | (22,000) | - | (47,501) | - | - | - | (22,000) | 25,501 |

Special Recreation (NSSRA)

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|----------------|------------------|----------------|----------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 525,000 | \$ 900,000 | \$ 950,000 | \$ 1,012,291 | \$ 902,157 | \$ 529,869 | \$ (375,000) | \$ (425,000) |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 525,000 | 900,000 | 950,000 | 1,012,291 | 902,157 | 529,869 | (375,000) | (425,000) |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Contractual | 460,000 | 795,659 | 798,437 | 387,796 | 539,501 | 429,166 | (335,659) | (338,437) |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | 52,500 | 125,000 | 58,000 | 578,100 | 43,605 | 28,344 | (72,500) | (5,500) |
| Other | - | - | - | - | - | - | - | - |
| Total | 512,500 | 920,659 | 856,437 | 965,896 | 583,106 | 457,510 | (408,159) | (343,937) |
| Net Surplus | 12,500 | (20,659) | 93,563 | 46,395 | 319,051 | 72,359 | 33,159 | (81,063) |

NORTHBROOK PARK DISTRICT

Appendix D Detail by Fund

Paving & Lighting Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|----------------|----------------|----------------|------------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 152,000 | \$ 149,000 | \$ 152,000 | \$ 126,536 | \$ 127,709 | \$ 127,014 | \$ - | \$ 3,000 |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | 2,461 | - | - |
| Total | 152,000 | 149,000 | 152,000 | 126,536 | 127,709 | 129,475 | - | 3,000 |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Contractual | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | 191,000 | 145,348 | 148,000 | 10,326 | 42,692 | 311,228 | 43,000 | 45,652 |
| Other | - | - | - | - | - | - | - | - |
| Total | 191,000 | 145,348 | 148,000 | 10,326 | 42,692 | 311,228 | 43,000 | 45,652 |
| Net Surplus | (39,000) | 3,652 | 4,000 | 116,210 | 85,017 | (181,753) | (43,000) | (42,652) |

Social Security Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|------------------|----------------|----------------|----------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 350,000 | \$ 250,000 | \$ 250,000 | \$ 482,966 | \$ 555,174 | \$ 544,217 | \$ 100,000 | \$ 100,000 |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 350,000 | 250,000 | 250,000 | 482,966 | 555,174 | 544,217 | 100,000 | 100,000 |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | 653,177 | 471,706 | 541,341 | 414,971 | 537,531 | 494,798 | 111,836 | 181,471 |
| Contractual | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 653,177 | 471,706 | 541,341 | 414,971 | 537,531 | 494,798 | 111,836 | 181,471 |
| Net Surplus | (303,177) | (221,706) | (291,341) | 67,994 | 17,643 | 49,419 | (11,836) | (81,471) |

NORTHBROOK PARK DISTRICT

Appendix D Detail by Fund

Illinois Municipal Retirement Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|------------------|----------------|----------------|-----------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 250,000 | \$ 100,000 | \$ 100,000 | \$ 386,373 | \$ 446,121 | \$ 494,743 | \$ 150,000 | \$ 150,000 |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 250,000 | 100,000 | 100,000 | 386,373 | 446,121 | 494,743 | 150,000 | 150,000 |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | 297,006 | 369,929 | 404,647 | 370,930 | 369,015 | 507,616 | (107,641) | (72,923) |
| Contractual | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 297,006 | 369,929 | 404,647 | 370,930 | 369,015 | 507,616 | (107,641) | (72,923) |
| Net Surplus | (47,006) | (269,929) | (304,647) | 15,443 | 77,106 | (12,873) | 257,641 | 222,923 |

Liability Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|------------------|------------------|-----------------|----------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 96,593 | \$ 198,276 | \$ 395,794 | \$ - | \$ - |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 100,000 | 100,000 | 100,000 | 96,593 | 198,276 | 395,794 | - | - |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Contractual | 261,324 | 247,553 | 292,994 | 212,556 | 296,895 | 293,635 | (31,670) | 13,771 |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 261,324 | 247,553 | 292,994 | 212,556 | 296,895 | 293,635 | (31,670) | 13,771 |
| Net Surplus | (161,324) | (147,553) | (192,994) | (115,963) | (98,619) | 102,160 | 31,670 | (13,771) |

NORTHBROOK PARK DISTRICT

Appendix D Detail by Fund

Audit Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|----------------|---------------|---------------|---------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 24,600 | \$ 24,600 | \$ 24,600 | \$ 23,182 | \$ 23,396 | \$ 23,253 | \$ - | \$ - |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 24,600 | 24,600 | 24,600 | 23,182 | 23,396 | 23,253 | - | - |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Contractual | 24,900 | 24,211 | 24,600 | 24,100 | 23,600 | 23,100 | 300 | 689 |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 24,900 | 24,211 | 24,600 | 24,100 | 23,600 | 23,100 | 300 | 689 |
| Net Surplus | (300) | 389 | - | (918) | (204) | 153 | (300) | (689) |

Bond & Interest

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 2,295,016 | \$ 2,263,328 | \$ 2,263,328 | \$ 2,137,069 | \$ 2,153,969 | \$ 2,058,864 | \$ 31,688 | \$ 31,688 |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Total | 2,295,016 | 2,263,328 | 2,263,328 | 2,137,069 | 2,153,969 | 2,058,864 | 31,688 | 31,688 |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Contractual | 600 | - | 640 | - | - | - | (40) | 600 |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | 2,292,864 | 2,268,362 | 2,329,562 | 2,215,317 | 2,172,772 | 2,082,189 | (36,698) | 24,502 |
| Capital | - | - | - | - | - | - | - | - |
| Other | - | - | (66,874) | - | (18,803) | (20,000) | 66,874 | - |
| Total | 2,293,464 | 2,268,362 | 2,263,328 | 2,215,317 | 2,153,969 | 2,062,189 | 30,136 | 25,102 |
| Net Surplus | 1,552 | (5,034) | - | (78,248) | - | (3,325) | 1,552 | 6,586 |

NORTHBROOK PARK DISTRICT

Appendix D

Detail by Fund

Capital Project Fund

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|--------------------|---------------------|---------------------|-------------------|--------------------|------------------------|--------------------------|
| Taxes and Bonds | \$ 7,500,000 | \$ - | \$ - | \$ 6,249,337 | \$ 9,991,493 | \$ - | \$ 7,500,000 | \$ 7,500,000 |
| Interest | - | - | - | - | - | - | - | - |
| Daily Fees | - | - | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - | - | - |
| Facility Rentals | - | - | - | - | - | - | - | - |
| Retail Sales | - | - | - | - | - | - | - | - |
| Other | - | 771,305 | 500,000 | 2,095,134 | 113,461 | 130,643 | (500,000) | (771,305) |
| | | - | | | | | | |
| Total | 7,500,000 | 771,305 | 500,000 | 8,344,471 | 10,104,954 | 130,643 | 7,000,000 | 6,728,695 |
| | | | | | | | | |
| Expenditures | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - | - |
| Contractual | 125,000 | - | - | 85,613 | 147,979 | - | 125,000 | 125,000 |
| Supplies | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital | 4,309,895 | 9,457,407 | 11,453,039 | 19,666,099 | 5,707,531 | 2,301,929 | (7,143,144) | (5,147,512) |
| Other | - | - | - | - | - | - | - | - |
| | | | | | | | | |
| Total | 4,434,895 | 9,457,407 | 11,453,039 | 19,751,711 | 5,855,510 | 2,301,929 | (7,018,144) | (5,022,512) |
| | | | | | | | | |
| Net Surplus | 3,065,105 | (8,686,102) | (10,953,039) | (11,407,240) | 4,249,444 | (2,171,286) | 14,018,144 | 11,751,207 |

Consolidated

| Revenue | Proposed 2022 Budget | Estimate 2021 | Budget 2021 | Final 2020 | Final 2019 | Final 2018 | 2022 vs 2021 Budget | 2022 vs 2021 Estimate |
|---------------------|-------------------------|--------------------|--------------------|--------------------|-------------------|-------------------|------------------------|--------------------------|
| Taxes and Bonds | 20,267,102 | 12,635,943 | 12,722,428 | 18,261,505 | 21,854,488 | 11,067,491 | \$ 7,544,674 | \$ 7,631,159 |
| Interest | 85,000 | 79,000 | 75,000 | 448,144 | 632,297 | 320,097 | 10,000 | 6,000 |
| Daily Fees | 2,742,316 | 1,202,627 | 1,649,883 | 522,719 | 2,339,057 | 2,264,002 | 1,092,433 | 1,539,689 |
| Program Fees | 4,679,032 | 2,477,366 | 2,503,923 | 2,426,688 | 5,365,448 | 5,141,489 | 2,175,109 | 2,201,666 |
| Memberships | 857,835 | 668,676 | 458,077 | 57,850 | 262,685 | 285,686 | 399,758 | 189,159 |
| Facility Rentals | 1,754,399 | 945,516 | 1,201,126 | 721,993 | 1,281,085 | 1,255,079 | 553,273 | 808,883 |
| Retail Sales | 266,780 | 95,323 | 114,061 | 89,940 | 345,777 | 324,307 | 152,719 | 171,457 |
| Other | 395,715 | 1,143,719 | 858,364 | 2,522,484 | 516,584 | 479,760 | (462,649) | (748,004) |
| | | | | | | | | |
| Total | 31,048,179 | 19,248,170 | 19,582,862 | 25,051,324 | 32,597,421 | 21,137,912 | 11,465,317 | 11,800,009 |
| | | | | | | | | |
| Expenditures | | | | | | | | |
| Salaries | 8,535,567 | 6,279,350 | 7,075,454 | 5,609,541 | 7,313,298 | 6,993,958 | 1,460,113 | 2,256,217 |
| Benefits | 2,530,847 | 2,041,531 | 2,267,838 | 2,019,523 | 2,164,331 | 2,212,530 | 263,009 | 489,316 |
| Contractual | 4,604,743 | 3,763,846 | 4,000,285 | 3,249,129 | 4,257,512 | 3,956,844 | 604,458 | 840,897 |
| R&M | 191,960 | 156,660 | 177,750 | 109,540 | 149,414 | 162,041 | 14,210 | 35,300 |
| Supplies | 1,531,993 | 1,073,123 | 1,212,522 | 802,555 | 1,516,244 | 1,574,832 | 319,471 | 458,870 |
| Debt Service | 2,292,864 | 2,268,362 | 2,329,562 | 2,215,317 | 2,172,772 | 2,082,189 | (36,698) | 24,502 |
| Capital | 4,575,395 | 9,727,755 | 11,659,039 | 20,254,524 | 5,793,828 | 2,641,501 | (7,083,644) | (5,152,360) |
| Other | 142,550 | 93,214 | 139,625 | 94,073 | 110,862 | 145,923 | 2,925 | 49,336 |
| | | | | | | | | |
| Total | 24,405,919 | 25,403,841 | 28,862,075 | 34,354,202 | 23,478,261 | 19,769,818 | (4,456,156) | (997,922) |
| | | | | | | | | |
| Net Surplus | 6,642,260 | (6,155,671) | (9,279,213) | (9,302,879) | 9,119,160 | 1,368,094 | 15,921,473 | 12,797,931 |

NORTHBROOK PARK DISTRICT

Appendix E

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 – Elected 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.

NRPA – National Recreation and Parks Association, an organization of citizen boards and professionals interested in parks and recreation operations in the United States

NORTHBROOK PARK DISTRICT

Appendix E

Glossary

NSSRA – Northern Suburban Special Recreation Agency, an association of 13 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



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