

MINUTES OF MAY 16, 2023 BOARD WORKSHOP  
GLENCOE PARK DISTRICT  
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

The meeting was called to order at 4:09pm and roll was called.

Commissioners present:

Lisa Brooks, President  
Stefanie Boron, Vice President  
Michael Covey, Treasurer  
Bart Schneider, Commissioner  
Carol Spain, Commissioner  
Jordan Spector, Commissioner Elect

Staff present:

Lisa Sheppard, Executive Director/Secretary  
Bobby Collins, Director of Recreation and Facilities  
John Cutrera, Director of Finance and HR  
Kyle Kuhs, Director of Parks and Planning  
Erin Classen, Supt. of Marketing and Comm.

Members of the public in attendance who signed in or spoke: None

Matters from the Public: There was no one wishing to address the Board.

Planning and Input Workshop for District Comprehensive Plan: Executive Director Sheppard introduced staff from the firm 110%. Sheppard, department heads, and Jamie Sabbach from the firm 110% guided the workshop. Ms. Sabbach provided a presentation for the Board (see Attachment A), of which staff presented and the Board discussed the Financial Conditions & Reality of the District, District Infrastructure, and Connectivity to the Comprehensive Plan.

Discussion on the presentation ensued on the District's financial resources, capital projects including the need for updating the 100-year-old parks department facility along with other items. A brief discussion on the community survey process ensued. Ms. Sabbach indicated the information presented today and questions would help the commissioners in future discussions regarding the Comprehensive Plan.

Adjourn: Commissioner Boron moved to adjourn the meeting at 6:55pm. Commissioner Spain seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

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Lisa M. Sheppard  
Secretary



Board Planning Workshop II  
**Comprehensive  
Plan**



# Agenda

- I. Why we're here
- II. Financial Conditions & Reality
- III. District Infrastructure
- IV. Connectivity to the Comprehensive Plan
- V. Thoughts, Comments, Questions
- VI. Comprehensive Plan Process Update







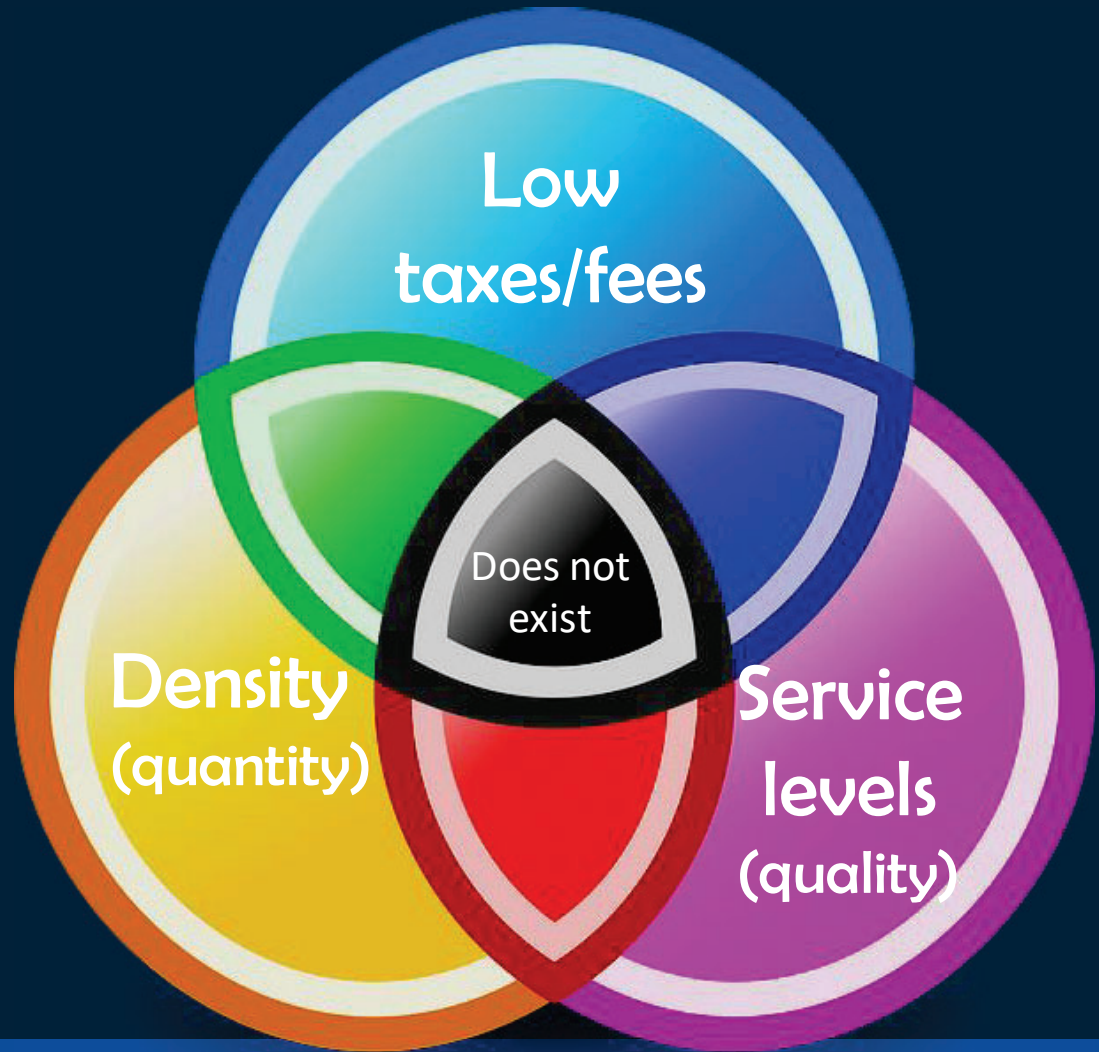
# | Why we're here



**GLENCOE**  
PARK DISTRICT

BOARD PLANNING WORKSHOP II – MAY 16, 2023

PICK TWO







# Financial Conditions & Reality



BOARD PLANNING WORKSHOP II – MAY 16, 2023



# Property Taxes

- Tax assessed on real property within the District
- State statutes specify the purposes for which property taxes can be levied
- Rate limits for each purpose (Tax rate ceiling)
- Tax cap (lesser of 5% or CPI)
- Two – Year Tax Cycle
  - Levy attaches in December
  - Collections in the following year



## Levy

Estimate of the amount of money raised by taxation for use in the following fiscal year

## PTELL

Sets maximums in place that limit what can be levied (5% or CPI)

## Extension

Final levy provided by the County

## Assessed Valuation

Assessed value for residential homes in Cook County is 10% of Assessor's FMV

## State Equalizer

Applied to the assessed value to create Equalized Assessed Value (EAV) for the property

# Property Taxes - Definitions





## EAV

The product of the assessed value property within the District and the County Equalization Factor

## Levy (Tax) Rate

Mathematical equation (Final Extension/EAV= Tax Rate)

## Exemptions

Exempt taxable value prior to calculation of property taxes

## Abatement

Reducing the amount of taxes levied in a given year but still capturing all new growth (not impacting future levies)

# Property Taxes - Definitions



Where do  
Glencoe Park District  
Resident Taxpayers  
Dollars Go?



# Sample Property Tax Bill – Village of Glencoe

## YOUR PROPERTY TAXES

### AND THE VILLAGE OF GLENCOE

If your home is valued at \$1,000,000, here's a breakdown of what you will pay the Village of Glencoe in taxes each year.



Assessor's Fair Market Value	\$1,000,000	
Assessment Percentage	$\times$ 10%	
Assessed Value	\$100,000	
Equalization Factor	$\times$ 3.0027	
Equalized Assessed Value (EAV) <small>before exemptions</small>	\$300,270	
Exemptions	$-$ \$20,000	
Equalized Assessed Value (EAV) <small>after exemptions</small>	\$280,270	
Tax Rate	$\times$ 9.548	
Taxes Due	\$26,760	










# Sample Property Tax Bill –Glencoe Park District



## YOUR PROPERTY TAXES

### AND THE GLENCOE PARK DISTRICT

If your home is valued at \$1,000,000, here's a breakdown of what you will pay the Glencoe Park District in taxes each year.

Assessor's Fair Market Value	\$1,000,000	
Assessment Percentage	x 10%	
Assessed Value	\$100,000	
Equalization Factor	x 3.0027	
Equalized Assessed Value (EAV) <small>before exemptions</small>	\$300,270	
Exemptions	- \$20,000	
Equalized Assessed Value (EAV) <small>after exemptions</small>	\$280,270	
Tax Rate	x 0.723	
Taxes Due	\$2,026	





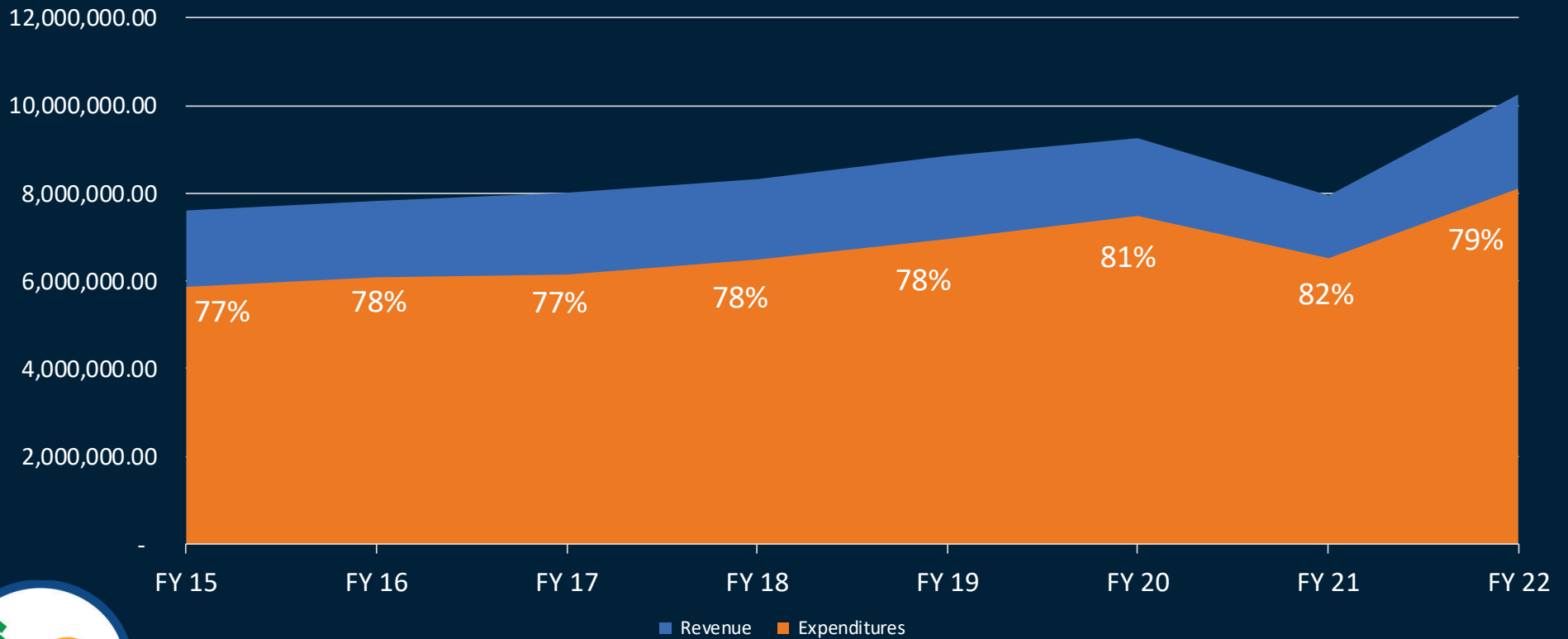
## Value for Investment - NRPA Gold Medal/Distinguished Agency

- ❑ Preserved open spaces – linear parks along Connect Glencoe trail
- ❑ Property value appreciation
- ❑ Access to parks and recreation facilities incl: Takiff, Watts, Glencoe Beach, playgrounds (12), athletic fields (7), courts (8)
- ❑ Special events and activities such as concerts at Kalk, Independence Day, and Mud Run
- ❑ Access to wide array of recreation services for all ages



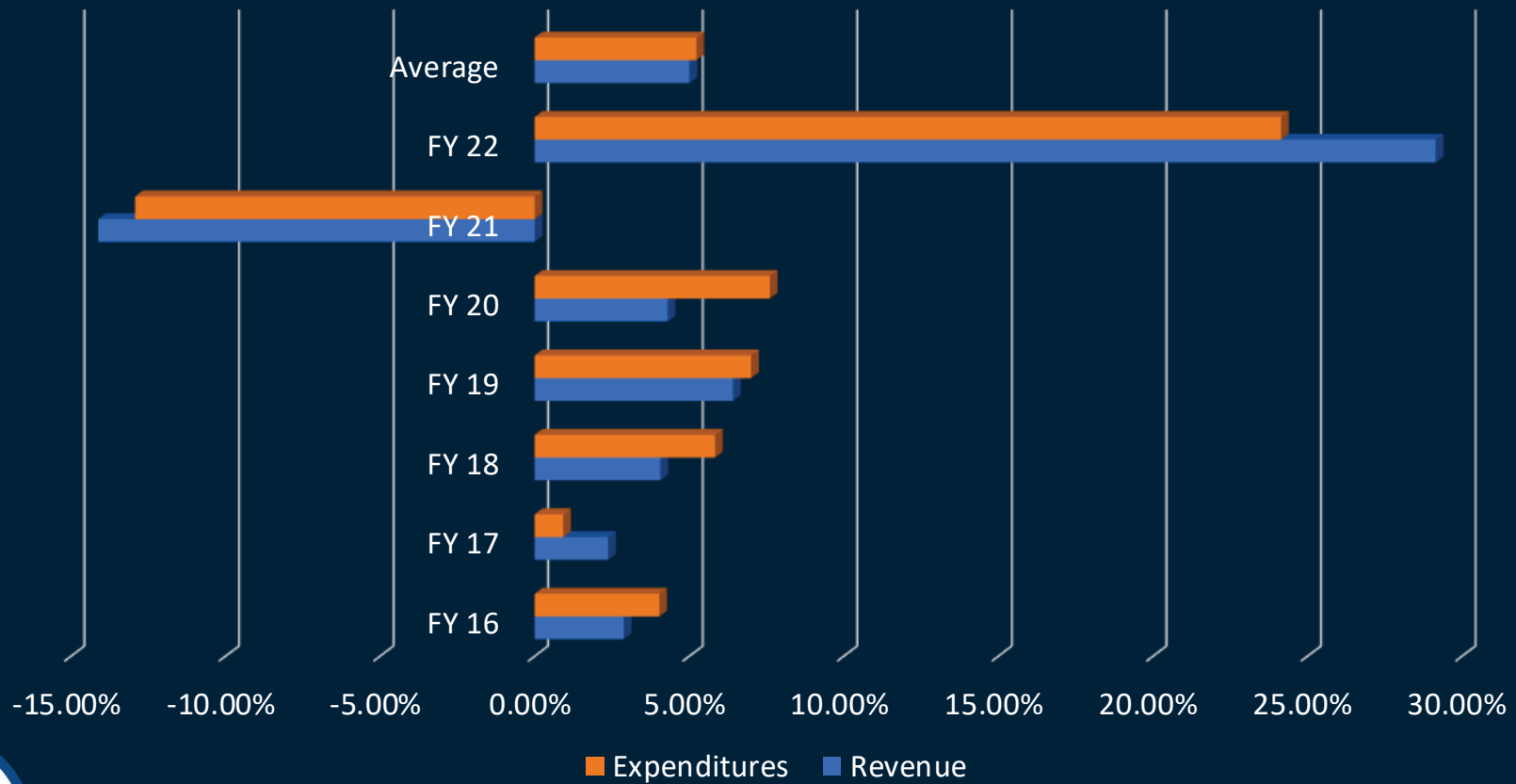
# Operating Revenue vs Expenditures

Corporate and Recreation Funds - Actuals



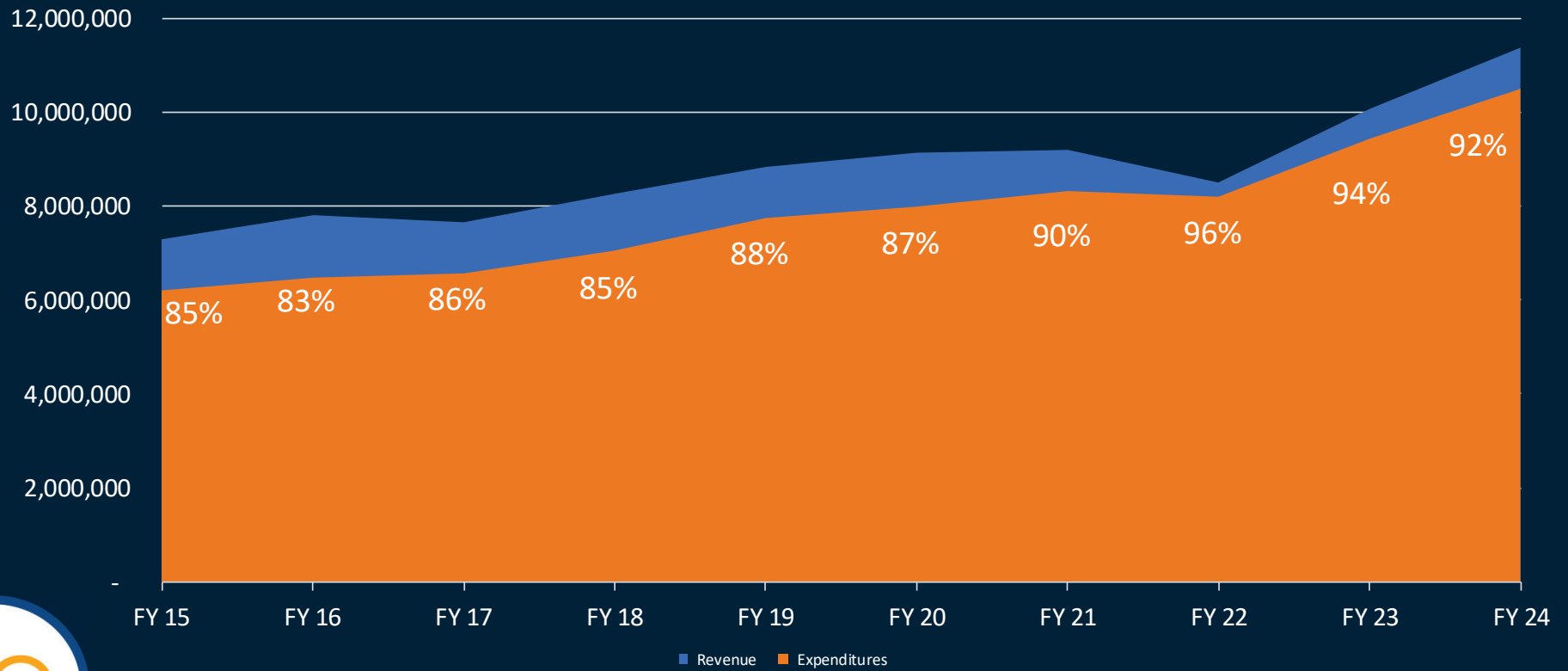


# Revenue & Expenditure Change Year over Year



# Operating Revenue vs Expenditures

Corporate and Recreation Funds - Budget



# Governmental Accounting - Two Measurement Focuses

## Government-Wide

- Flow of economic resources
- Includes all long-term liabilities and capital assets
- Capital assets valued at net book value NOT replacement cost
- Equity reported as Net Position





# Governmental Accounting - Two Measurement Focuses

## Governmental Funds

- Flow of current financial resources
- Excludes long-term debt
- Capital assets recognized as expense
- Equity reported as Fund Balance

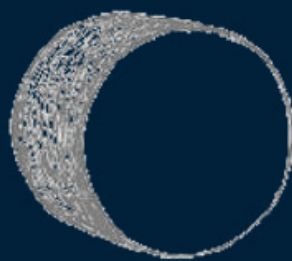


# Governmental Funds - Current Measurement Focus

## Fund Balance is measured at this level

- Only current assets and liabilities
- Modified Accrual Basis of Accounting
- Increases are revenues or other financing sources
- Decreases are expenditures or other financing uses
- Measures available spendable resources and net change in fund balance
  - Concerned more with a comparison of actual results to budgeted amounts.
- Governmental Funds





**GLENCOE**  
PARK DISTRICT

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# District Infrastructure



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PARK DISTRICT**

BOARD PLANNING WORKSHOP II – MAY 16, 2023



# Deferred Maintenance

An asset or amenity that is at or past the end of its useful life to which significant repairs, upgrades or replacements are necessary but delayed due to budget limitations.



**GLENCOE**  
PARK DISTRICT

10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

NEW	New amenity not in our current inventory						
● 3	Remaining useful life expected to be greater than 10 years						
● 2	Amenity will need significant repairs, renovations or replacement in the next 4-10 years.						
● 1	Amenity is at or near the end of its useful life						
Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)

- Typical useful life is derived from several sources:
  - IPRA useful life criteria
  - engineering assessments
  - industry standards
  - staff observations/evaluations
- Replacement costs:
  - Established using comparable project costs, verbal estimates and staff experience.
  - Estimates make lots of assumptions. Actual project costs can vary greatly from cost estimates:
    - final design
    - scope creep
    - footprint expansion
    - bidding climate



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Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
<b>Playgrounds</b>							
● 3	Lakefront	2023	20	95%		2043	\$0
● 3	Duke	2020	20	80%		2040	\$0
● 3	Takiff	2019	20	75%		2039	\$0
● 3	Vernon	2018	20	70%		2038	\$0
● 3	Old Elm	2018	20	70%		2038	\$0
● 3	Woodlawn	2018	20	70%		2038	\$0
● 3	Astor	2017	20	65%		2037	\$0
● 3	West (50% cost share with Dist. 35)	2017	20	65%		2037	\$0
● 3	Phil Thomas/Shelton	2016	20	60%		2036	\$0
● 2	Friends*	2013	20	45%	\$700,000	2033	\$1,085,930
● 1	Glencoe Beach*	2012	15	20%	\$500,000	2027	\$578,813
● 1	Milton*	2008	17	6%	\$300,000	2025	\$315,000
<b>Playground Total</b>					<b>\$1,500,000</b>		<b>\$1,979,742</b>



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Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
<b>Athletic Field &amp; Site Amenities</b>							
<span style="color: green;">●</span> 3	Watts Soccer	2021	25	88%		2046	\$0
<span style="color: green;">●</span> 3	Berlin Mustang	2015	25	64%		2040	\$0
<span style="color: yellow;">●</span> 2	Watts Bronco*	2006	25	28%	\$600,000	2031	\$844,260
<span style="color: red;">●</span> 1	West Pony*	1995	31	6%	\$600,000	2026	\$661,500
<span style="color: red;">●</span> 1	West K-Ball*	1995	31	6%	\$150,000	2026	\$165,375
<span style="color: red;">●</span> 1	Takiff Softball	1980	45	2%	\$600,000	2025	\$630,000
<span style="color: red;">●</span> 1	Takiff Field Lightpoles	1980	45	2%	\$650,000	2025	\$682,500
<b>Athletic Field Total</b>					<b>\$2,600,000</b>		<b>\$2,983,635</b>
<b>Courts - Full Replacement</b>							
<span style="color: green;">●</span> 3	Watts Modular Pickleball Courts	2023	25	96%		2048	\$0
<span style="color: green;">●</span> 3	Lakefront Tennis	2023	25	96%		2048	\$0
<span style="color: green;">●</span> 3	Watts Basketball	2017	25	72%		2042	\$0
<span style="color: green;">●</span> 3	Central Tennis	2011	25	48%		2036	\$0
<span style="color: green;">●</span> 3	Kalk Basketball	2011	25	48%		2036	\$0
<span style="color: red;">●</span> 1	Shelton Tennis	2001	25	8%	\$300,000	2026	\$330,750
<span style="color: red;">●</span> 1	Watts Tennis	1999	26	4%	\$300,000	2025	\$315,000
<span style="color: red;">●</span> 1	West Tennis	1994	31	3%	\$375,000	2025	\$393,750
<b>Courts Total</b>					<b>\$975,000</b>		<b>\$1,039,500</b>



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<b>Watts</b>							
● 3	Watts Interior Renovation	2023	25	96%		2048	\$0
● 3	Dasher Boards	2022	25	92%		2047	\$0
● 3	Player Boxes	2000	35	31%		2035	\$0
● 2	Compressors/Chiller System*	2000	30	20%	\$1,200,000	2030	\$1,608,115
● 2	Cooling Floor (2)*	2000	30	20%	\$1,500,000	2030	\$2,010,143
<b>Watts Total</b>					<b>\$2,700,000</b>		<b>\$3,618,258</b>
<b>Takiff</b>							
● 3	Takiff Shingle Roof	2016	30	73%		2046	\$0
● 3	Takiff Interior Renovation	2007	30	43%		2037	\$0
● 2	Takiff TPO Flat Roof	2008	20	20%	\$1,100,000	2028	\$1,337,057
<b>Takiff Total</b>					<b>\$1,100,000</b>		<b>\$1,337,057</b>
<b>Maintenance Center*</b>							
● 1	Maintenance Center*	1930	96	2%	\$6,500,000	2025	\$6,825,000
<b>Maintenance Center Total</b>					<b>\$6,500,000</b>		<b>\$6,825,000</b>



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<b>Lakefront/Beach</b>							
● 3	Lower Ramp Retaining Walls	2023	50	98%		2073	\$0
● 3	Surface Water Management	2023	50	98%		2073	\$0
● 3	Pier	2022	30	93%		2052	\$0
● 3	North Beach/Boating Stairs	2021	30	90%		2051	\$0
● 3	South Overlook	2019	40	88%		2059	\$0
● 3	North Overlook	2019	40	88%		2059	\$0
● 3	Halfway House Tuckpointing and Roof	2019	40	88%		2059	\$0
● 3	Cart Barns	2004	35	43%		2039	\$0
● 3	Safran Beach House Roof	1996	40	30%		2036	\$0
● 1	Glencoe Beach Spray Ground*	2012	15	20%	\$250,000	2027	\$289,406
● 1	Safran Beach House Remodel*	1996	30	7%	\$500,000	2026	\$551,250
● 1	Trellis*	1996	30	7%	\$150,000	2026	\$165,375
● 1	Sun Shelters & Boardwalk*	1996	30	7%	\$400,000	2026	\$441,000
● 1	Retaining Walls (Mid/Upper)	1920	106	2%	\$250,000	2026	\$275,625
● 1	Beach Stairs*	1920	105	1%	\$750,000	2025	\$787,500
<b>Lakefront/Beach Total</b>					<b>\$2,300,000</b>		<b>\$2,510,156</b>



10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
<b>Misc. Park</b>							
● 3	Kalk Park Drainage System	2021	35	91%		2056	\$0
● 3	Old GB RD. Park Walking Path	2020	30	87%		2050	\$0
● 3	Veterans Park	2020	25	84%		2045	\$0
● 3	Duke Water Feature	2020	20	80%		2040	\$0
● 3	Liza's Gazebo	2016	30	73%		2046	\$0
● 2	Shelton Pathway/Drainage*	2005	25	24%	\$300,000	2030	\$402,029
● 1	14n Renovation/Retaining Wall.	1920	105	1%	\$250,000	2025	\$262,500
<b>Misc. Park Total</b>					<b>\$550,000</b>		<b>\$664,529</b>



10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
<b>Potential New Amenties/Infrastructure</b>							
<b>NEW</b>	Skate Park		20				
<b>NEW</b>	New dedicated pickleball courts		25				
<b>NEW</b>	Dog Park		25				
<b>NEW</b>	LEED components for maintenance facility						
<b>NEW</b>	New Walking/Bike Paths						
<b>NEW</b>	New Green Infrastructure (EV Charging/Solar)		20				
<b>NEW</b>	Flooded Parks*		35				

**Estimated 10 year expense**    \$18,225,000    **Future Value**    \$20,957,878

**Deferred Maintenance FY 24**    \$11,775,000

**\*Recommended that a design plan be developed for more accurate project pricing.**

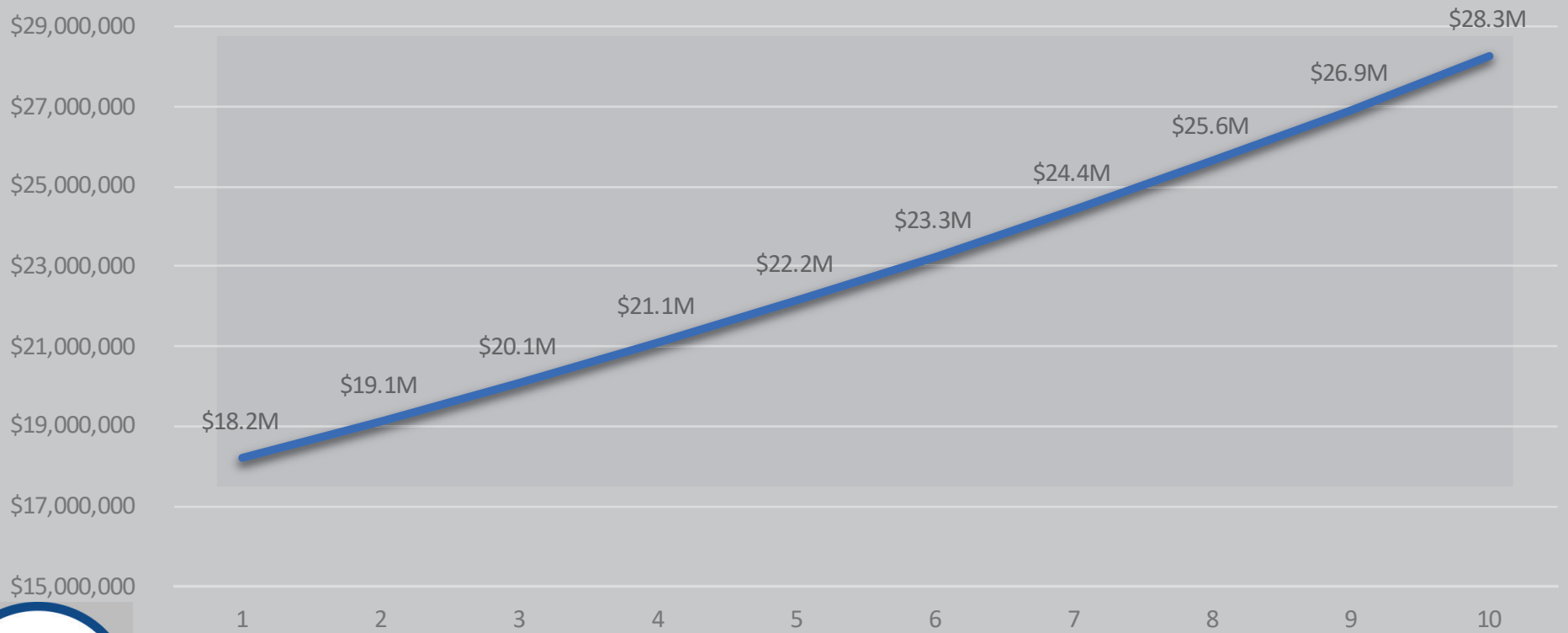
>Typical useful life determined by: IPRA "Useful Life Criteria", 2016 ACG Facility Condition Report, industry best practices and staff observations and evaluations.

>Estimated Capital Expense determined by: recent comparable project costs, industry professional cost estimates, staff observations/evaluations and 2016 ACG report.

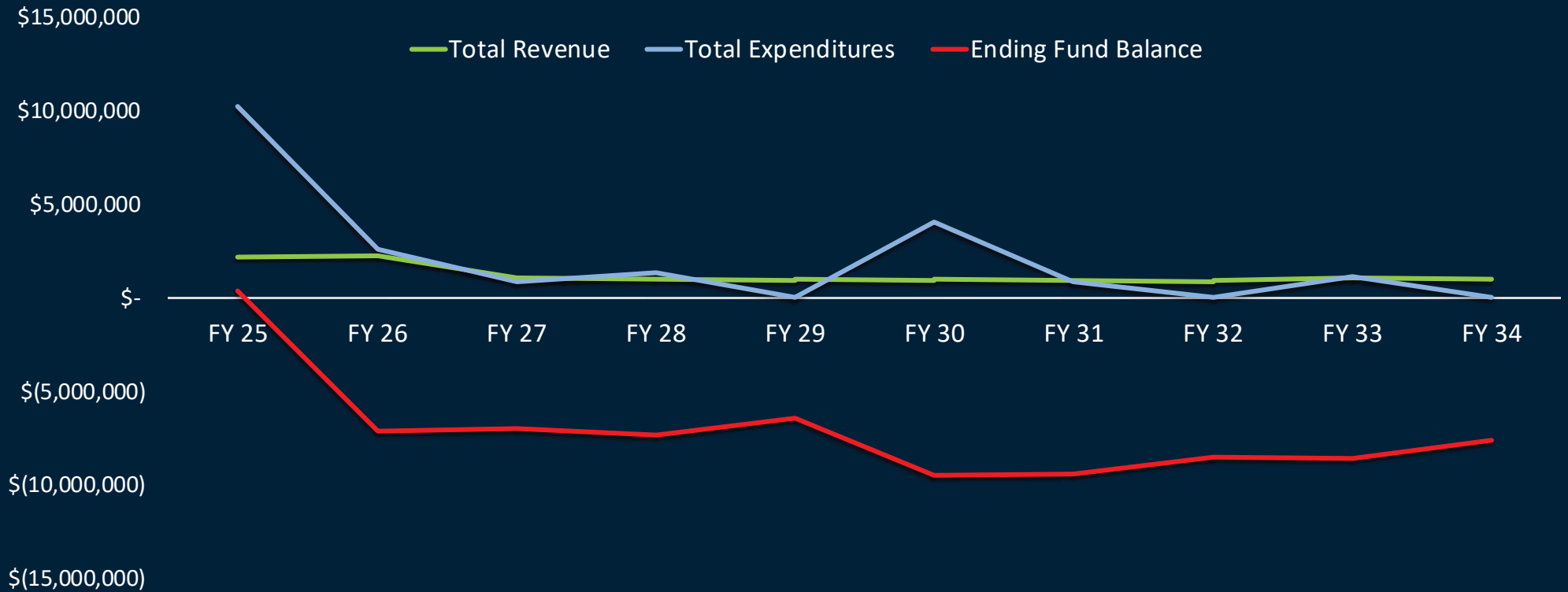




## 10 Year Deferred Maintenance Costs (5% CAGR) Fund 69



## Fund 69 Capital - FY 25-34



# Master Plan Capital

### FY 25

- Maintenance Center \$6.8m
- Milton \$315k
- Takiff Softball/Soccer \$630k
- Takiff Light poles \$683k
- Watts Tennis \$315k
- West Tennis \$394k
- Beach Stairs \$788k
- 14n Retaining Wall \$263k

### FY 28

- Takiff TPO Flat Roof \$1.3m

### FY 33

- Friends \$1.1m

### FY 26

- West Pony \$662k
- West K-Ball \$165k
- Shelton Tennis \$331k
- Safran House \$551k
- Trellis \$165k
- Sun Shelters and Boardwalk \$441k
- Retaining Walls \$276k

### FY 30

- Compressors/Chiller System \$1.6m
- Cooling Floors \$2.0m
- Shelton Pathway \$402k

### FY 27

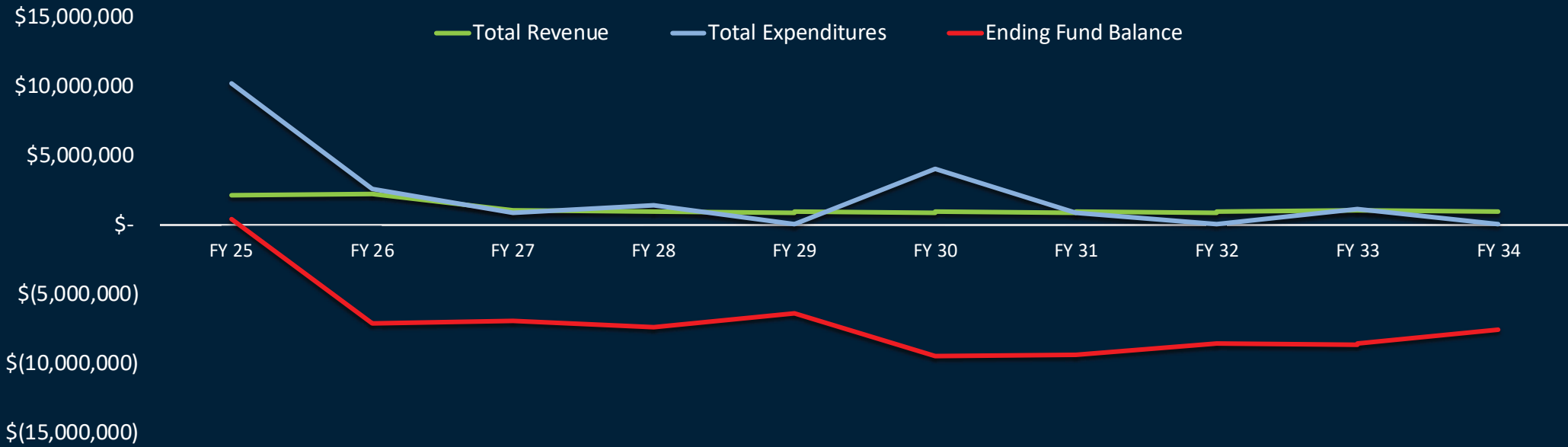
- Glencoe Beach \$579k
- Glencoe Beach Spray Ground \$289k

### FY 31

- Watts Bronco \$844k

# Master Plan Capital

## Fund 69 Capital - FY 25-34

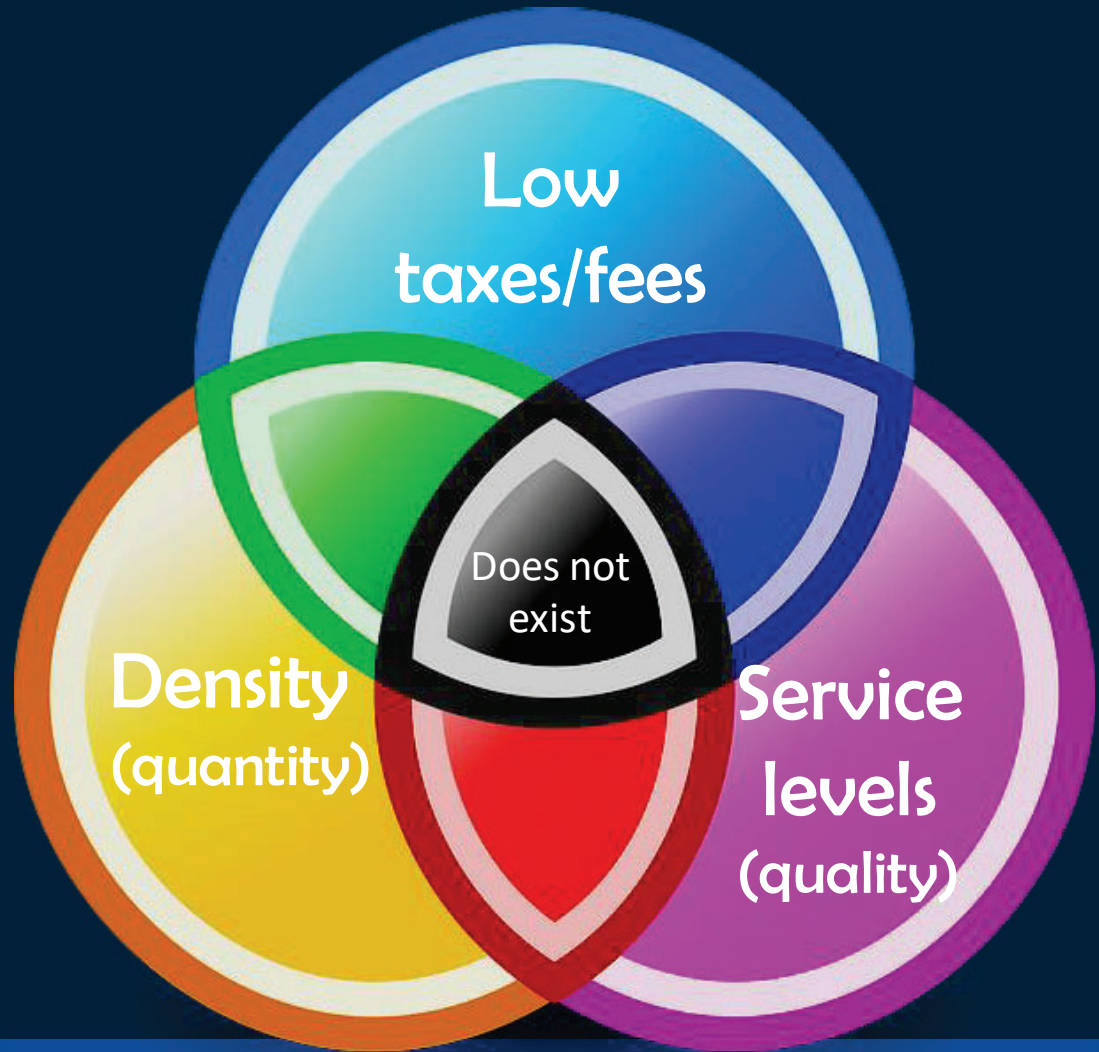


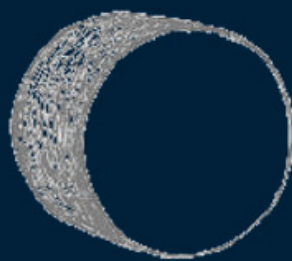
FY 25	FY 26	FY 27	FY 28	FY 30	FY 31	FY 33
-Maintenance Center \$6.8m	-West Pony \$662k	-Glencoe Beach \$579k	-Takiff TPO Flat Roof \$1.3m	-Compressors/Chiller System \$1.6m	-Watts Bronco \$844k	-Friends \$1.1m
-Milton \$315k	-West K-Ball \$165k	-Glencoe Beach Spray Ground \$289k		-Cooling Floors \$2.0m		
-Takiff Softball/Soccer \$630k	-Shelton Tennis \$331k			-Shelton Pathway \$402k		
-Takiff Lightpoles \$683k	-Safran House \$551k					
-Watts Tennis \$315k	-Trellis \$165k					
-West Tennis \$394k	-Sun Shelters and Boardwalk \$441k					
-Beach Stairs \$788k	-Retaining Walls \$276k					
-14n Retaining Wall \$263k						

# Master Plan Capital



PICK TWO





**GLENCOE**  
**PARK DISTRICT**

BOARD PLANNING WORKSHOP II – MAY 16, 2023



# Connectivity to the Comp Plan



**GLENCOE  
PARK DISTRICT**



# Influencing the Comprehensive Plan

## Inform Community Engagement

- ☐ Public meeting agenda - information and questions
- ☐ Survey questions

## ☐ Inform Master Plan Recommendations

- ☐ Facility/park improvements
- ☐ Programs/services
- ☐ Partnerships

## ☐ Inform Strategic/Implementation Plan Design

- ☐ Priorities/Pillars
- ☐ Goals
- ☐ Actions
- ☐ Performance Measures







# Comprehensive Plan Process Update





# Comprehensive Plan Project Timeline

(updated 5-7-2023)

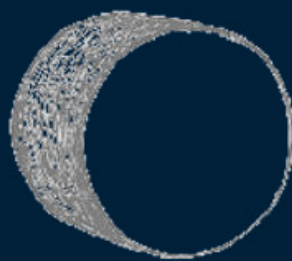


## Project Tasks

March thru May



- Project Kick off Meeting
- Board Work session I
- Staff Work session I
- Staff Focus Groups
- Admin Staff Interviews
- Project Branding/Website *(in progress)*
- Demographic Analysis *(in progress)*
- Trends Analysis *(in progress)*
- Active Shooter Audit *(began week of May 8<sup>th</sup>)*
- Board Work session II
- Glencoe Beach Assessment *(initial planning meeting May 23<sup>rd</sup>)*
- Parks/Facilities Site Visits *(scheduling in process for June)*



**GLENCOE**  
PARK DISTRICT

BOARD PLANNING WORKSHOP II – MAY 16, 2023



# THANK YOU!



# Watts Project Needs/Deferred Maintenance

- No fire suppression system
- Lead water main
- No ADA accessibility to basement or second story.(elevator)
- 2nd story fire code for access and egress
- Cloth wiring
- Asbestos tile
- Dasher Boards
- Shingled roof
- Basement A/C and furnace
- Outdated security camera system
- Programming size/space needs

# Watts Timeline

- Identified in 2015 Master Plan
- July 2019 board began 3 year master plan discussion centered around Master Plan, ACG report, ADA transition plan and heat sheet discussion
- Fall 2019 site master planning began including public input meetings
- Fall 2019 community survey
- Fall 2019 Advisory Group Meetings
- December 2019 design presented to board and staff directed to develop renovation plan
- December 2019 resolution to pursue PARCV grant
- March 2020 COVID begins
- March 2021 \$2.5 million PARC grant awarded
- June 2021 signed PARC grant acceptance
- November 2021 IDNR formally approves PARC grant for Watts
- May 2022 Bid opening, all bids rejected, grant extension requested and granted
- November 2022 2<sup>nd</sup> bid opening and approval at a vote of 4 ayes to one abstain