



GLENCOE PARK DISTRICT
Committee of the Whole Meeting
Tuesday, October 5, 2021 | 7:00pm
Virtual

Consistent with the requirements of the Illinois Compiled Statutes 5 ILCS 120/1 through 120/6 (Open Meetings Act), notices of this meeting were posted. Location of the meeting is Takiff Center, 999 Green Bay Rd, Glencoe, IL 60022

AGENDA

- I. Call to Order
- II. Roll Call
- III. Matters from the Public
- IV. Discussion on Watts Operations for 2021/22 Season (pgs. 2-15)
- V. Discussion on 2022 Fireworks (pgs. 16-17)
- VI. Discussion on Property Tax Levy (pgs. 18-27)
- VII. Presentation and Discussion on Year 2 of the 3-Year Capital Projects Plan (Fund 67/69) and Property Condition Assessment for the District (Fund 65/69/67) (pgs. 28-41)
- VIII. Discussion on Sale of Property – 310 South Ave PIN #05-07-402-018-0000 (pgs. 42-47)
- IX. Other Business
- X. Executive Session
 - a. Personnel 5ILCS 120/2(c)(1)
- XI. Adjourn

The Glencoe Park District is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or facilities, are asked to contact the Park District at 847-835-3030. Executive Director email: lsheppard@glencoe parkdistrict.com

Three Ways to Join this Meeting on Zoom
Meeting ID: 839 4144 1194
Password: 999

Via Phone Dial In
312-626-6799

Via Computer
Go to Zoom.us, Click 'Join a Meeting', Enter the Meeting ID and Password above

Via SmartPhone
If you don't already have the app, go to your smartphone's app store and load 'Zoom Cloud Meeting' (free)

View the meeting via YouTube Livestream

Option 1: Copy/paste this link into your browser:
<https://www.youtube.com/c/GlencoeParkDistrict>

Option 2: Go to YouTube.com and search Glencoe Park District

The Board of Park Commissioners welcomes public comments during all meetings.

Via Zoom Video - Attend the Zoom meeting, indicate your desire to speak once prompted that it is Matters from the Public.

Via Zoom Dial In - Attend the Zoom meeting via Dial In (audio only) and vocalize your desire to speak once prompted that it is Matters from the Public.

Via In Person – Attend the meeting at Takiff Center

Key rules governing participation

All comments will be limited to three (3) minutes per person and no longer than 30 minutes for all comments.



IV. Discussion on Watts Operations for the 2021/22 Season

Glencoe Park District
October 5, 2021 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director
SUBJECT: Watts Pricing & Operating Plan
DATE: September 24, 2021

COVID-19 continues to impact traditional Watts operations for the foreseeable future. Staff developed a plan aiming to safely operate Watts, while maximizing skating opportunities and reducing the cost to the taxpayer.

On September 29, at the Watts Advisory Group Meeting, staff presented the attached 2021 Watts Pricing & Operating Plan for the 2021/2022 season.

The advisory group provided feedback on the plan, which staff will share with the Committee.

Staff is seeking input from the Committee on the attached plan.



2021-22 Watts Pricing & Operating Plan

Enriching lives and creating memorable experiences.



Admission Options

OPTION 1
Season Passes Only
Similar to 2020
No Reservations or Time Slots
for Open Skate

OPTION 2
Season Passes
7 days per week
Daily Admission
Monday-Thursday ONLY

OPTION 3
Return to
Regular Operations
Pre-COVID

Staff's Recommendation

2021-22 Pricing Strategy

Objective

- Increasing pass value to maximize pass sales

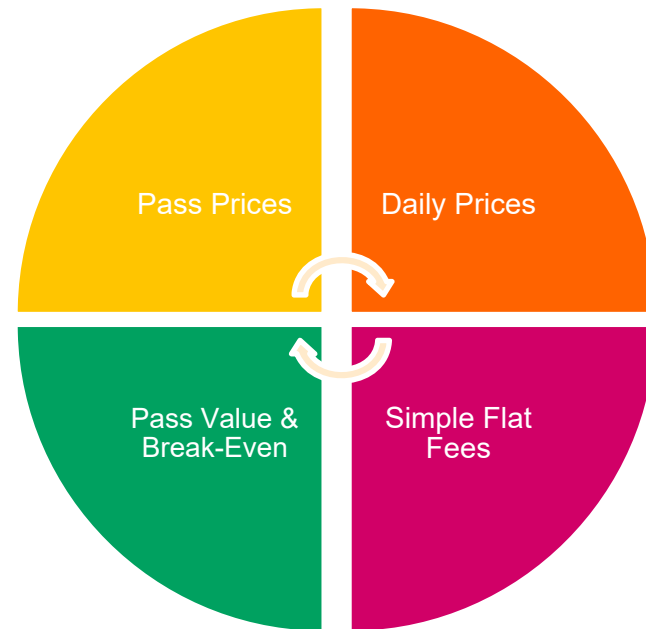
How?

- Pricing
- Exclusive access
- Guest passes
- Discounts
- Pass holder appreciation events

Why?

- Revenue less impacted by weather
- Pass holders visit shorter, but more frequent
- Pass holders more vested in operation
- Builds sense of community

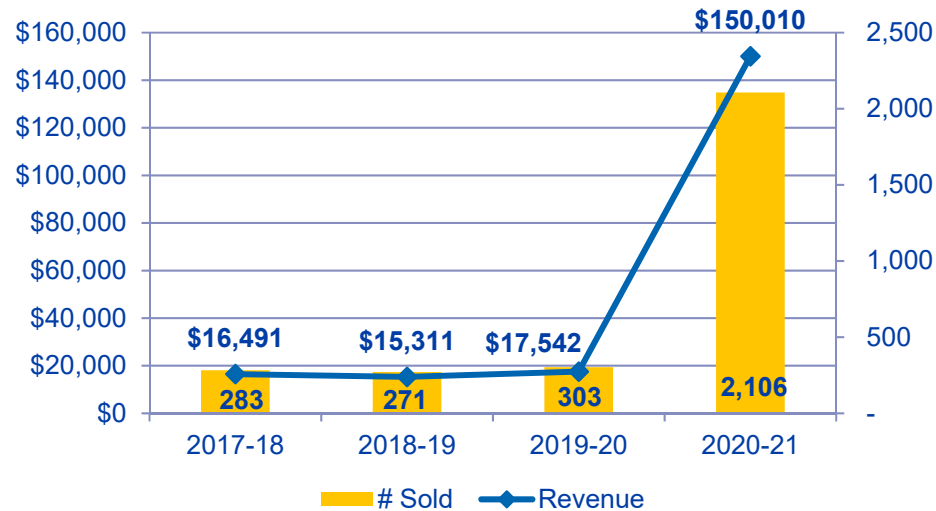
- Limit financial burden on taxpayer
- Simplify fee structure
- Increase access



Pass Financials

2020-21 Season Pass	Price	# Sold	Revenue
Resident	Skating Pass: \$50 Hockey Pass: \$150 Guest Pass: \$50	Skating Pass: 1,364 Hockey Pass: 161 Guest Pass: 220	Skating Pass: \$68,235 Hockey Pass: \$24,150 Guest Pass: \$10,900
Non-Resident	Skating Pass: \$75 Hockey Pass: \$225 Guest Pass: \$75	Skating Pass: 190 Hockey Pass: 131 Guest Pass: 40	Skating Pass: \$14,250 Hockey Pass: \$29,475 Guest Pass: \$3,000
	Total	2,106	\$150,010

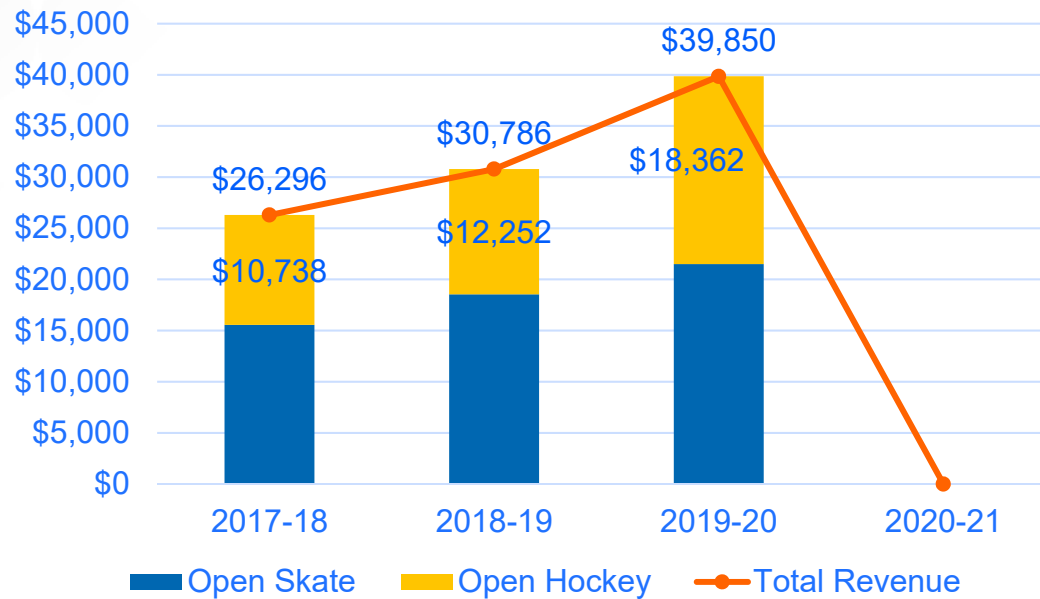
Pass Sales Revenue & Number



Daily Financials

2019-20 Daily Visit	Price	Total Visits	Total Revenue
Skating	\$6 Youth \$8 Adult	3,211	\$21,488
Hockey	\$8 Youth \$10 Adult	2,239	\$18,362
Total		6,959	\$39,850

Daily Fee Revenue History



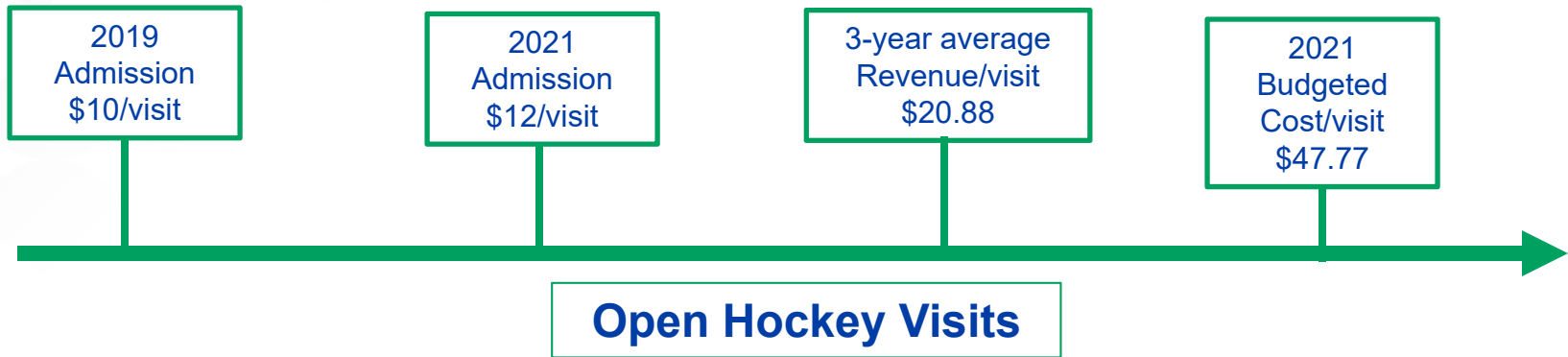
Staff Recommendation

	2021-22 Proposed	2020-21 Actual
Season Schedule	Fri, Nov 26-Sun, Feb 27	Fri, Nov 27-Sun, Feb 28
Hours of Operation <i>* subject to change based on rentals/open skate</i>	M-Th 12-11 PM Fri 12-12 AM Sa-Su 7 AM-12 AM	M-Th 11:30 AM-11 PM Fri 11:30 AM-12 AM Sa-Su 7 AM-12 AM
Season Passes	All-Access Pass: Residents: \$60 Non-Residents: \$120 Guest Pass: 10 visits for R \$100, NR \$150	Open Skate: R \$50, NR \$75, Hockey Pass: R \$150, NR \$225 Guest Pass: 5 visits for R \$50, NR \$75
Daily Admission <i>Online advanced ticketing only via Ticketleap</i>	Resident: \$12 Non-Resident: \$17	Not offered

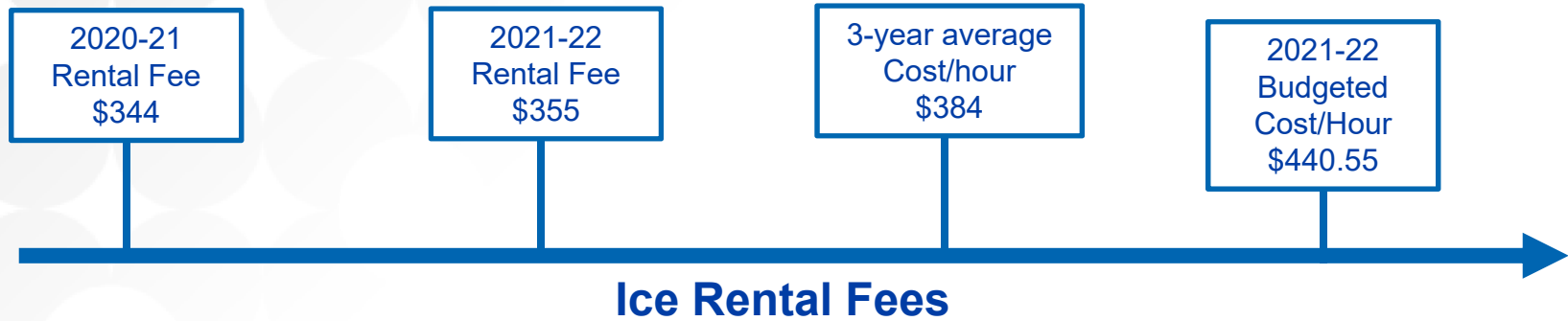
Revenue Models

	2020-21 Actual	Best	Base	Worst						
% of 2020-21 Pass Sales	100% (2,106)	100% (2,106)	50% (1,053)	25% (527)						
Pass Price	<table border="1"> <thead> <tr> <th><u>Resident</u></th> <th><u>Non-Resident</u></th> </tr> </thead> <tbody> <tr> <td>Skating - \$50 Hockey - \$150</td> <td>Skating - \$75 Hockey - \$225</td> </tr> <tr> <td>83% of passes sold were Residents</td> <td>17% of passes sold were Non-Residents</td> </tr> </tbody> </table>	<u>Resident</u>	<u>Non-Resident</u>	Skating - \$50 Hockey - \$150	Skating - \$75 Hockey - \$225	83% of passes sold were Residents	17% of passes sold were Non-Residents	<p>All Access Skating Pass (includes open skate, family skate and hockey)</p> <p>Residents: \$60 Non-Residents: \$120</p> <p>Free - Under 3 & Residents 65+</p>		
<u>Resident</u>	<u>Non-Resident</u>									
Skating - \$50 Hockey - \$150	Skating - \$75 Hockey - \$225									
83% of passes sold were Residents	17% of passes sold were Non-Residents									
Pass Revenue	\$150,010	\$148,020	\$73,920	\$36,995						
Daily Sales	N/A	10% of Daily Fees in 2019-20								
Daily Price	N/A	Daily Admission Fees: R \$12, NR \$17 Pass break-even: R 5 visits, NR 7 visits 2020-21 Average Skating Visits per pass 6.3 2020-21 Average Hockey Visits per pass 5.4								
Daily Revenue	\$0	\$3,985	\$3,985	\$3,985						
Total Revenue	\$150,010	\$152,005	\$77,905	\$40,985						

Cost Per Skate



Cost Per Rental Hour



Tentative Special Events

Special Events/Activities

November 26 - Opening Day
December 30 - The Night Before
 New Years Eve
December 31 - Noon Year's Eve
January 17 (MLK) - Winter Carnival

Other events exploring:

- Gingerbread House
- Skate with Santa
- President's Day Event

Family Nights

<u>Date</u>	<u>5-6:30 PM & 7-8:30 PM</u>
12/3/2021	Glow Night
12/10/2021	Jersey Night
12/17/2021	Grinch/Ugly Sweater
1/7/2022	Super Hero
1/14/2022	Tik Tok Night
1/21/2022	Disney Night
1/28/2022	Blackhawks Night
2/4/2022	Decades Night
2/11/2022	Snoopy Sweetheart Skate
2/18/2022	Moana/Luau Theme
2/25/2022	Highlighter Party
3/4/2022	Leprechaun Skate

Marketing and Communications

September 29: Watts Advisory Meeting

September 29-October 14: Begin social media/Google ads about pass/class sale

October 1: Skating/Hockey classes on website and viewable in RecTrac

Banners at Watts/Takiff about pass/class sale

Park kiosks (including Kalk) have pass/class sale inside

TVs updated with ads

October 4: Watts email marketing begins

October 5: Postcard arrives at resident houses and email sent about pass/class sale date

October 12: Reminder email about pass/class sales

October 14: Watts passes/classes go on sale at 9 AM to **Residents Only**

October 27: Low enrollment email/reminder about non-resident passes

November 1: End of early bird rates and non-resident sales start

November 17: Watts opens soon email

November 23: Watts opens Friday email

November 26: Watts Opening Day

In-Season: Email each Tuesday detailing Friday Night Skates



glencoe parkdistrict.com



V. Discussion on 2022 Fireworks

Glencoe Park District

October 5, 2021 Committee of the Whole Meeting

MEMORANDUM

TO: Board Of Commissioners
FROM: Lisa Sheppard, Executive Director
SUBJECT: Fourth of the July Fireworks
DATE: September 25, 2021

Since 2015, the District has contracted with Melrose Pyrotechnics to provide fireworks for the Fourth of July celebration as the lowest responsible bidder. In 2020, due to COVID-19, the District canceled the July 4 fireworks. This year's fireworks show was postponed until September 3 and renamed 'Summers Last Blast.'

Melrose informed the District that it would not have the ability to provide fireworks on July 3 or 4 in 2022 due to supply constraints, staffing issues, and high demand. Staff contacted multiple other firework vendors and was successfully able to contract services for July 3. Unfortunately, July 4 is not available. Each vendor that staff contacted recited similar issues to Melrose. The lowest responsible bidder was Mad Bombers Fireworks, quoting \$24,000 for a 20-25 minute show. A barge is not available. For comparison, this year's show cost \$20,000 and lasted 20 minutes. I have worked with Mad Bombers before at another agency and they are very comparable to Melrose in terms of show quality, safety, and experienced personnel.

On July 3, staff plans to run an event similar to what we offered this year at Summers Last Blast including a band, beer garden, games, and food trucks starting at 5:00pm. The beach will be closed on Sunday, July 3 all day for fireworks set up. We will accommodate boaters on the boating beach until approximately 6:00pm. On Monday, July 4 we plan to offer our traditional events, which are our Fun Run, Preschool/Family Games, and supporting the Village Parade.

Having fireworks on July 3 will enable us to keep Glencoe Beach open on July 4. We are recommending that July 4 be open only to Season Pass Holders, similar to what we did last year. We plan to offer some entertainment at the beach that night.

VI. Discussion on Property Tax Levy

Glencoe Park District

October 5, 2021 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
CC: Lisa Sheppard, Executive Director
FROM: John Cutrera, Director of Finance/HR
SUBJECT: 2021 Tax Levy Process and Overview
DATE: October 5, 2021

It is that time of year again when we begin the legal cycle for our **next** fiscal year, FY2022/23. The first step in that cycle is to determine the District's levy amount and to approve the 2021 Tax Levy Ordinance which is filed with the Cook County Clerk's Office.

Last year, the District approved an operating levy increase of 4.40%, which allowed for the 2.3% CPI plus estimated new growth of 2.10%. Per the **final** extension for 2020 that was received this past July, the actual new growth increased only 0.77% - this means we actually met our full potential to collect all "new growth" dollars.

The law requires all taxing bodies in Cook County to hold a public hearing on the proposed levy if the proposed aggregate levy exceeds the amount extended for the previous year by 105%. Even if the proposed aggregate levy does not exceed the amount extended by 105%, a public hearing can still be held.

To better understand this levy process, staff offers the following information each year on this process. Obviously, the COVID-19 pandemic impacted the *budget* this year and will next year, but the *levy process/philosophy* remains relatively consistent.

Tax Levy Process – A General Explanation

While the levy process can be confusing, simply stated, it is the legal pre-requisite to a governmental entity receiving money from taxation. It is **not** an appropriation, which is the authorization for the **expenditure** of monies from taxes and other revenue sources. Rather, it is the **authority to collect** tax revenue to finance the District's expenses. Historically, the District's revenue sources consist of approximately 50% tax revenues and 50% program and user fees. The COVID pandemic, however, may alter these percentages.

Each year, the District is required to estimate the amount of money to be raised by taxation for use in the following fiscal year. For example, the tax year 2021 levy relates to tax revenues to be collected in FY2022/23 (March 1, 2022 through February 28, 2023). This estimated amount is called the "aggregate levy amount" and must be stated in a formal resolution passed by the Board. This is typically done at the October or November board meeting. The District is required to publish a notice and hold a public hearing on the proposed property tax levy if the aggregate operating levy increase is greater than 105% of last year's extension. The hearing typically takes place at the regular board meeting in November or December.

The total aggregate levy is made up of both the **operational levy** and the **debt service levy**. The operational portion is determined by the amount of the District's levy request **and** numerous unknown variables (Equalized Assessed Valuation (EAV), CPI, new development). The debt service portion is determined by the County Clerk and is based solely on the amount of principal and interest

MEMORANDUM

due for all outstanding bond ordinances on file with the County. In addition, the county automatically adds a 3% “loss in collection” factor to all operating fund levies and a 5% “loss factor” to the debt service levy. The Property Tax Limitation Act of 1994 (referred to as “the tax cap”) drastically changed the levy process. The tax cap limits tax growth on the existing EAV base, often referred to as “old growth”, to an increase of 5% or the CPI, whichever is lower. For the 2021 levy, this cap will be **1.4%** - meaning all old growth will be capped at this level. In the past three years, the CPI has been 2.3% (2020), 1.9% (2019), and 2.1% (2018). (Unfortunately, operating expenditures such as health insurance, utilities, gasoline, etc., usually increase above and beyond the CPI.)

The tax cap does **not** limit the collection of property taxes on **new development**, often referred to as “new growth”, within the District boundaries as long as the maximum legal tax rates have not been achieved. This would include for example, new subdivisions, new homes, new commercial industry, or newly annexed property. The reason that new growth is not capped is due to a philosophy of equity. Because new homeowners and businesses will be benefiting from parks and facilities already paid for by current District residences and business owners, it is felt that they too should pay their fair share. In the second and subsequent years, this new growth then becomes part of the EAV base, or old growth, and is thus capped at the lower of 5% or the CPI.

Under the tax cap, however, **taxing bodies must levy for all potential new growth to actually receive it**. If it is not levied for, not only will you not receive the full potential of all tax monies entitled to the District in the initial year, but it also has a compounding effect because the following year’s tax extension is based on the prior year’s tax extension, and so on. Therefore, it becomes especially important to make sure the levy amount includes estimation for all new growth anticipated within the District. As mentioned earlier, due to the actual increase in new growth last year, the District did recognize all new growth potential. This is important to remember for each levy.

While it can be difficult to estimate new growth each year within the District, one can look to prior year history to calculate a historical average, and then build in any anticipated new growth, which may be added to the tax rolls in the coming year. This would also include teardowns. Again, levy amounts are estimates. Determination of actual tax amounts that are extended and collected on behalf of the District are not known until all key factors in the calculation are known, usually in June/July. Key factors include the aggregate levy request, total EAV, assessed value of new development, re-assessment of current (or existing) base EAV, statutory limits on tax rates, CPI, and total debt outstanding.

After the tax levy amount is determined and public hearing held, the Tax Levy Ordinance must be approved and filed with the County. This ordinance is an official legal document which outlines by fund, the total amount of taxes to be assessed and levied for and against all property within the District. While the ordinance is typically approved in November or December, it is for tax revenues that will be actually received in the **following** fiscal year. Although the District’s budget process began for staff in September 2021, the budget is discussed by the Board in February/March 2022, and the Budget and Appropriations Ordinance is officially approved in April/May 2022. And the final tax information (i.e. tax revenues, tax rate) will not be known until June/July 2022, or even later. Due to the timing of the levy process and the impact of the tax cap, staff is in effect using its “best guess” when it comes to determining the tax levy amount. (Please remember, the Board can also utilize its authority to abate taxes once all the unknowns are known.)

MEMORANDUM

Ultimately, the tax cap limits the amount of tax dollars received on old growth to the lower of the CPI or 5%, no matter what the levy increase is. And the amount of tax dollars received on new growth depends on if you have actually levied enough to receive it.

2021 Tax Levy Amount – Glencoe Park District

Given the information above, staff feels that the District should continue to proceed with a proactive approach by levying an amount which would ensure we are capturing all new growth tax dollars. In addition to the philosophy of equity, capturing all new growth tax dollars becomes especially important when considering the following:

1. Unlike the Village, the Park District does not have other revenue sources (ex: sales tax, gasoline tax, etc.) to rely on to operate. The Park District relies primarily on property taxes (50%) and user/program fees/other sources (50%). **The COVID pandemic can also have a significant impact on the user fee %.**
2. Operating expenses have increased over and above the CPI increase in recent years. Examples include utilities, insurance premiums, contractual services, wages, gasoline, and pension contributions to IMRF.
3. Per the District's Fund Balance Policy, the Board has directed staff to keep minimum fund balance requirements (50% in Corporate and Recreation, and 25% in all other funds). This is especially important when faced with large, unexpected repairs, or delays in receiving the second installment of tax revenues.
4. Specific funding for the District's Master Plan Projects (Fund 69) has been historically dependent on the surpluses in the Corporate and Recreation Funds. Each year, a minimum of approximately \$500,000 is also earmarked for annual capital improvements in the Capital Projects (Fund 65).

Breakdown of Levy Amount by Fund

See attached for additional information on the breakdown of the proposed aggregate levy amount by fund.

Staff Recommendation – 2021 Tax Levy Amount

Per the County Clerk's Office, the old growth (or existing EAV base) will be capped at **1.4%** CPI. It has been past Board philosophy that new homeowners and business owners should pay their fair share for parks and facilities already existing within the District. Thus, it is important to levy an amount to capture all new growth potential. Based on these considerations, staff recommends an **operating** levy amount of **\$4,970,300**, which is **4.02%** greater than last year's final tax extension of **\$4,778,375**. Realizing that old growth will be capped at 1.4% (CPI) this year no matter what the levy amount is, it is the District's intent in levying 4.02% is only to **ensure** new growth tax dollars (up to 2.62%) are received. Please note, new growth has been under 1.5% in the past ten years, however with the sale and subdivision of the Hoover property, there *potentially* could be some additional "new growth" added this levy year.

The District's **debt service** levy amount has remained at an increased level since the successful referendum bond issue in 2006. The total debt service levy amount of **\$1,317,900** includes principal and interest for the 2015 Refunding Bonds (\$1,038,200), and the new 2020 Bonds

MEMORANDUM

(\$279,700). This is a 0.49% increase in the debt service levy compared to last year's final extension.

Since the District's 2021 operating levy request is not more than 105% of last year's final extension, it is not required to hold a public hearing on the levy but the Board may still wish to do so, and in the past has still held the hearing. It would be staff's intent to formally approve the amount to be levied and approve the Truth and Taxation Resolution at the October 19 regular board meeting, and then approve the Levy Ordinance at the November 16 regular meeting. If held, the public hearing on the levy would be held at the November 16 regular meeting as well. The Levy Ordinance must be filed with the County Clerk's office by the last Tuesday in December (December 28, 2021).

**Glencoe Park District
Breakdown of Levy By Fund-2021 LEVY REQUEST**

----Tax Rates----		Fund	Tax Yr 2020	Proposed	%	Relevant Considerations
Limit	2020 Rate		Extension	Tax Year 2021 Extension	Increase	
0.3500	0.2380	Corporate	2,261,680	2,355,000	4.13%	The 2021 tax year levy will be used to cover general operating increases in utilities, contractual services, wages, health insurance, postage, supplies, etc. In addition, an amount of \$500,000 has been used annually to fund the District's capital projects program. While COVID variants continue to pose a threat, staff expects fund balance to be maintained at or near current levels. The undesignated projected fund balance level at the end of the year is expected to exceed the 50% minimum. The Board committed \$300,000 for future Fund 69 capital in FY21/22.
0.3700	0.1273	Recreation	1,209,713	1,275,000	5.40%	The 2021 tax year levy will also be used to cover general operating increases as described above. It is expected that enrollments in District programs will continue to rebound, however this is sensitive to the uncertainty posed by COVID variants. The program net surplus is used to offset the deficit operations of running Takiff Center. Adequate fund balance levels are key to the financial health of this fund. The undesignated projected fund balance at the end of the year is expected to exceed the 50% minimum, however there was no excess transfer made to fund 69 in fiscal year 22. In two previous fiscal years, the transfers have been \$850,000 and \$700,000 in 2021 and 2020, respectively. Staff recommends shifting some Corporate levy dollars this year to Recreation.
0.0400	0.0379	Special Recreation	360,500	399,000	10.68%	NSSRA contribution estimated increase of 3-5% from current to approximately \$117,500 to fund additional maintenance costs on new building. Companion fees will likely be maintained at \$50,000. ADA spending on various capital projects, including Watts. Fund balance at the end of the year is 33%. Staff looks to maintain rate at current maximum level.
None	0.0414	IMRF	393,418	400,000	1.67%	Next fiscal year, employer IMRF contribution rate will decrease from 11.84% to 10.44%. IMRF participation will continue to increase due as Daycare positions are filled. Projected fund balance at the end of the year is approximately 50%. Staff recommends a levy amount equal to the anticipated budget amount.
None	0.0352	Social Security	334,500	310,000	-7.32%	This employer FICA contribution rate remains at 6.2% and the Medicare contribution rate remains at 1.45%. Projected fund balance at the end of the year is only 42%. In the prior two years, the approach has been to build fund balance reserve as it was down to only 17% at 2/28/20. Now that fund balance has been increased, staff recommends a lower amount, to be more in line with actual expenditures.
None	0.0165	Liability Insurance	156,797	165,000	5.23%	PDRMA continues to maintain single-digit increases in general liability, property, and employment practices insurance coverages by utilizing their rate stabilization fund. Unemployment claims have been maintained at same level despite COVID. Projected fund balance at the end of the year will be 32%. Staff recommends that the levy amount in this fund be equal to the anticipated budget for new year.
None	0.0048	Workers Comp	45,613	48,250	5.78%	PDRMA anticipates a similar increase in worker compensation insurance premiums, per the rationale above. Projected fund balance at the end of the year is 85%, and staff recommends a levy amount equal to the anticipated budget for new year.
0.0050	0.0017	Audit	16,154	18,050	11.74%	Levy amount includes slight increase in audit fees for Annual Comprehensive Financial Report. We are in the final year of our contract with Lauterbach & Amen. Projected fund level at the end of the year is 37%.
	0.5028	Subtotal-Operating	4,778,375	4,970,300	4.02%	
None	0.1449	Bond & Interest	1,377,091	1,317,900	-4.30%	Levy amount is automatically determined by the County based on all bond ordinances on file. The amount levied includes the 2020 Series principal (\$190,000) and interest (\$89,700) for a total of \$279,700. The amount levied for the 2015 Refunding Series includes principal (\$905,000) and interest (\$133,200) for a total of \$1,038,200. (Note, the levy amount does not yet reflect the 5% loss factor added by the County.)
	0.6477	Total - All Funds	6,155,466	6,288,200	2.16%	

NOTE: Fund balance percentages are calculated by dividing projected 2/28/22 fund balance by actual FY2021/22 annual operating expenditures.

**Glencoe Park District
History of Final Levy Tax Extensions
September 2021**

Tax Year	CPI	Total EAV	EAV- Old Growth	EAV- New Growth	Limiting Tax Rate	Total EAV Inc/(Dec)	% +/- Total EAV	% +/- NEW Gwth	% +/- OLD Gwth**
2021	1.4%								
2020	2.3%	950,285,837	(2,221,131)	7,269,206	0.465	5,048,075	0.53%	0.77%	-0.23%
*2019	1.9%	945,237,762	35,815,290	5,658,231	0.453	41,473,521	4.59%	0.63%	3.96%
2018	2.1%	903,764,241	(44,622,502)	7,186,106	0.462	(37,436,396)	-3.98%	0.76%	-4.74%
2017	2.1%	941,200,637	10,099,210	10,546,572	0.431	20,645,782	2.24%	1.15%	1.10%
*2016	0.7%	920,554,855	166,281,244	5,309,461	0.427	171,590,705	22.91%	0.71%	22.20% *
2015	0.8%	748,964,150	(33,538,383)	8,126,533	0.518	(25,411,850)	-3.28%	1.05%	-4.33%
2014	1.5%	774,376,000	1,312,512	6,885,500	0.491	8,198,012	1.07%	0.90%	0.17%
*2013	1.7%	766,177,988	(88,862,471)	4,339,734	0.485	(84,522,737)	-9.94%	0.51%	-10.45% *
2012	3.0%	850,700,725	(65,096,549)	5,012,190	0.427	(60,084,359)	-6.60%	0.55%	-7.15%
2011	1.5%	910,785,084	(114,212,290)	7,988,009	0.384	(106,224,281)	-10.44%	0.79%	-11.23%
*2010	2.7%	1,017,009,365	(196,141,919)	6,993,287	0.334	(189,148,632)	-15.68%	0.58%	-16.26% *
2009	0.1%	1,206,157,997	57,174,254	24,028,445	0.273	81,202,699	7.22%	2.14%	5.08%
2008	4.1%	1,124,955,298	39,624,601	18,336,947	0.284	57,961,548	5.43%	1.72%	3.71%
*2007	2.5%	1,066,993,750	271,610,592	23,166,226	0.284	294,776,818	38.17%	3.00%	35.17% *
2006	3.4%	772,216,932	(15,805,477)	17,426,571	0.374	1,621,094	0.21%	2.26%	-2.05%
2005	3.3%	770,595,838	35,760,402	20,140,599	0.354	55,901,001	7.82%	2.82%	5.00%
*2004	1.9%	714,694,837	163,446,630	12,357,248	0.357	175,803,878	32.62%	2.29%	30.33% *
2003	2.4%	538,890,959	(9,698,462)	10,969,839	0.442	1,271,377	0.24%	2.04%	-1.80%
2002	1.6%	537,619,582	30,706,852	9,847,825	0.452	40,554,677	8.16%	1.98%	6.18%
*2001	3.4%	497,064,905	89,548,869	13,932,060	0.473	103,480,929	26.29%	3.54%	22.75% *
2000	2.7%	393,583,976	(10,549,605)	5,708,214	0.526	(4,841,391)	-1.22%	1.43%	-2.65%
1999	1.6%	398,425,367	9,377,933	5,158,838	0.498	14,536,771	3.79%	1.34%	2.44%
*1998	1.5%	383,888,596	35,078,769	4,829,704	0.502	39,908,473	11.60%	1.40%	10.20% *
1997	3.6%	343,980,123	(1,831,113)	3,054,227	0.543	1,223,114	0.36%	0.89%	-0.53%
1996	2.5%	342,757,009	1,384,535	3,190,291	0.522	4,574,826	1.35%	0.94%	0.41%
*1995	2.7%	338,182,183	30,661,674	5,458,884	0.518	36,120,558	11.96%	1.81%	10.15% *
1994		302,061,625							

* Denotes a tri-annual re-assessment year.

** Note: Old Growth is capped at CPI.

**GLENCOE PARK DISTRICT
RESOLUTION No. 930**

TRUTH IN TAXATION LAW RESOLUTION

RESOLVED, by the Board of Park Commissioners of the Glencoe Park District, Cook County, Illinois that based upon the most recently ascertainable information, the following estimate of taxes to be levied is hereby made in accordance with Section 60 of the "Truth in Taxation Law":

1. The corporate and special purpose property taxes extended or abated for 2020 were \$4,778,375. The proposed corporate and special purpose property taxes to be levied for 2021 are \$4,970,300. This represents a 4.02% increase over the previous year.
2. The property taxes extended for debt service and public building commission leases for 2020 were \$1,377,091. The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$1,317,900. This represents a 4.30% decrease over the previous year.
3. The total property taxes extended or abated for 2020 were \$6,155,466. The estimated total property taxes to be levied for 2021 are \$6,288,200. This represents a 2.16% increase over the previous year.
4. Based on the foregoing, no public hearing or publication is required under the Truth in Taxation Law. However, the Board will still hold a public hearing on the proposed levy on November 16, 2021.

Passed this 19th day of October 2021.

AYES:
NAYS:
ABSENT:

Lisa M. Brooks, President
Board of Park Commissioners

Attested and filed this 19th day of October 2021.

Lisa M. Sheppard, Secretary
Board of Park Commissioners

[SEAL]

STATE OF ILLINOIS)
) **SS**
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, Lisa M. Sheppard, do hereby certify that I am Secretary of the Board of Park Commissioners of the Glencoe Park District, Cook County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District; and,

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Resolution No. 930:

TRUTH IN TAXATION LAW RESOLUTION

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Glencoe Park District, held at Glencoe, Illinois, in said District held at 7:00pm on the 19th day of October 2021.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Glencoe Park District at Glencoe, Illinois this 19th day of October 2021.

Lisa M. Sheppard, Secretary
Board of Park Commissioners
Glencoe Park District

[SEAL]

**Notice of Proposed Property Tax Levy Increase
For Glencoe Park District**

- I. A public hearing to approve a proposed property tax levy increase for the Glencoe Park District for 2020 will be held on November 16, 2021, at 7:00pm, at the Glencoe Park District, 999 Green Bay Road, Glencoe, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing District may contact Lisa Sheppard, Secretary of the Board of Park Commissioners, 999 Green Bay Road, Glencoe, Illinois, telephone number (847) 835-3030.

- II. The corporate and special purpose property taxes extended or abated for 2020 were \$4,778,375.

The proposed corporate and special purpose property taxes to be levied for 2021 are \$4,970,300. This represents a 4.02% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2020 were \$1,377,091.

The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$1,317,900. This represents a 4.30% decrease over the previous year.

- IV. The total property taxes extended or abated for 2020 were \$6,155,466.

The estimated total property taxes to be levied for 2021 are \$6,288,200. This represents a 2.16% increase over the previous year.

**VII. Presentation and Discussion on Year 2 of
the 3-Year Capital Projects Plan (Fund 67/69)
and Property Condition Assessment for the
District (Fund 65/69/67)**

Glencoe Park District
October 5, 2021 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
 FROM: Chris Leiner, Director of Parks & Maintenance and Lisa Sheppard, Executive Director
 SUBJECT: Capital Project Performance/Planning
 DATE: September 27, 2021

Capital Project Performance: FY2021/22

The chart below represents the performance of significant capital projects/equipment purchases (over \$40,000) completed this fiscal year. The grant projects (Duke/trail) are not included as the District is still waiting for final grant reimbursements to be issued.

FUND 67			
	BUDGET	ACTUAL	PERCENTAGE OF BUDGET EXPENDED
KALK PARK PH2-DESIGN	\$21,150	\$15,158.38	71.67%
KALK PARK PH2-CONSTRUCTION	\$250,000	\$205,143.89	82.06%
KALK PARK PH2-OWNER ITEMS	\$17,000	\$26,458.71	155.64%
TOTAL PROJECT BUDGET	\$288,150	\$246,760.98	85.64%
		PERFORMANCE	COMPLETED 14.36% UNDER BUDGET
FUND 67			
	BUDGET	ACTUAL	PERCENTAGE OF BUDGET EXPENDED
BOATING ACCESS-DESIGN	\$40,000	\$37,391.76	93.48%
BOATING ACCESS-CONSTRUCTION (PROJECTED)	\$265,000	\$211,114.00	79.67%
BOATING ACCESS-OWNER ITEMS	\$2,500	\$2,243.51	89.74%
TOTAL PROJECT BUDGET	\$307,500	\$250,749.27	81.54%
		PERFORMANCE	COMPLETED 18.46% UNDER BUDGET
FUND 67			
	BUDGET	ACTUAL	PERCENTAGE OF BUDGET EXPENDED
SOUTH OVERLOOK-DESIGN	\$7,200	\$8,596.60	119.40%
SOUTH OVERLOOK-CONSTRUCTION	\$175,000	\$167,429.58	95.67%
SOUTH OVERLOOK-OWNER ITEMS	\$2,500	\$1,341.52	53.66%
TOTAL PROJECT BUDGET	\$184,700	\$177,367.70	96.03%
		PERFORMANCE	COMPLETED 3.97% UNDER BUDGET
FUND 65			
	BUDGET	ACTUAL	PERCENTAGE OF BUDGET EXPENDED
RESURFACE ELC/FRONT PKING LOT	\$65,000	\$57,000	87.69%
ELC CONDENSOR/AIR HANDLER REBUILD	\$145,000	\$145,000	100.00%
BEACH HOUSE TUCKPOINT/GUTTERS (PROJECTED)	\$115,000	\$115,000	100.00%
REPLACE 2004 SKID STEER	\$70,355	\$70,355	100.00%
BASEBALL INFIELD MAINTENANCE	\$50,000	\$53,000	106.00%
REPLACE 2000 CHEVY #6	\$45,150	\$45,148	100.00%
WEST TENNIS COURT COLOR COAT	\$30,500	\$43,300	141.97%

MEMORANDUM

Ongoing Capital Projects: FY2021/22-FY2022/23

The chart below represents the projects that the Board of Park Commissioners advanced to the design stage to prepare for construction in FY2022/23. These projects are currently considered "funded" based on the District's current financial position. Based on current market conditions, it is likely that construction costs will escalate beyond the initial budgets. Staff had initial conversations about a future partnership and cost share with the Village of Glencoe in replacing the existing crib wall. This partnership may delay the project into 2023.

ONGOING CAPITAL FUND 67/69	
	INITIAL BUDGET
CRIB/RETAIN WALL-DESIGN	\$66,000.00
CRIB/RETAIN WALL-CONSTRUCTION	\$400,000.00
CRIB/RETAIN WALL-OWNER ITEMS	\$2,500.00
TOTAL PROJECT BUDGET	\$468,500
	INITIAL BUDGET
PIER-DESIGN	\$95,000.00
PIER-CONSTRUCTION	\$330,000.00
PIER-OWNER ITEMS	\$2,500.00
TOTAL PROJECT BUDGET	\$427,500
	INITIAL BUDGET
WATTS-DESIGN	\$310,000
WATTS-CONSTRUCTION MANAGEMENT	\$140,000
WATTS-CONSTRUCTION	\$3,560,000
WATTS-OWNER ITEMS	\$35,000
TOTAL PROJECT BUDGET	\$4,045,000

Future Capital Projects: FY2022/23 & Beyond

The below chart represents Year 3 of the 3-Year Capital Plan. Year 3 was not formally approved by the Board of Park Commissioners and was used as a placeholder for budgeting purposes.

PROJECT	INITIAL BUDGET
FRIENDS (POURED IN PLACE)	\$325,000
LAKEFRONT PLAYGROUND	\$225,000
LAKEFRONT TENNIS	\$175,000
SHELTON PATHWAY/DRAINAGE	\$300,000
TAKIFF ROOF SINKING FUND	\$100,000
WEST PARK OSLAD PROJ. ADDED 8/2021	\$550,000

MEMORANDUM

The funding available for the above projects is contingent with the costs of Year 2 Capital Projects and potential fund transfers.

As the Board is aware, the Park District has received vocal community feedback and concern related to the condition of the Lakefront Park tennis courts. As previously discussed, after developing an early concept plan for Lakefront Park which considered the renovation of the tennis courts, the Board tabled the renovation plan opting to pursue the repairs to the legacy retaining wall infrastructure at the beach. This decision was based on the engineering survey provided by Baird, also factoring in that the playground and tennis courts are duplicate amenities.

Staff recommends further developing a concept plan for the amenities at Lakefront Park near or at the end of useful life to include the tennis court, playground, and drinking fountain.

The Board would then have the opportunity to pursue a Lakefront Park project based upon the final revision of the FY2022/23 construction budgets coupled with potential future fund transfers.

Outstanding Grant Projects: FY2022/23 & Beyond

West Park OSLAD Grant: In conjunction with District 35, the Park District developed a \$1.5 million-dollar park renovation plan for West Park. The project was submitted for a \$400,000 matching grant to the IDNR. If the grant is awarded, each local government unit will fund \$550,000 to execute the project. The completion of this project is currently contingent on being awarded the OSLAD grant.

Crib Wall BAAD Grant: The Park District applied for an \$80,000 grant to offset the costs of the crib wall replacement project. The project is scheduled to break ground in fall 2022. This project is currently “funded,” but may be delayed to formalize the partnership. The grant has a two-year timeline.

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director and Chris Leiner, Director of Parks & Maintenance
SUBJECT: Fund 65
DATE: September 27, 2021

Capital Fund 65

Capital Fund 65 has traditionally funded capital repairs and purchases needed for day to day operations and “keeping the lights on.” This fund is tax-supported with an annual transfer of tax receipts in the amount of \$500,000 from the Corporate Fund.

Included is the Fund 65 condition assessment for the entire District. The current condition assessment is a planning tool, not an exhaustive list of every purchase or project the District will make in the next three fiscal years. Costs are estimates based on previous engineering assessments, current market conditions, and, in some cases, place holder numbers.

With all District funds, the allocation and expenditure of funds is ultimately a Board decision. Staff does not recommend deferring Fund 65 “Redline Projects” to use the monies for master plan initiatives, as this would result in the reduction of service in many areas of the District.

5 Year Condition Assessment

Budget Year 2022-23 (Updated 9/21/2021)

- 5 New Amenity
- 4 Remaining useful life expected to be greater than 6 years
- 3 Amenity is in generally good serviceable condition. May need repairs or renovations to improve functionality/operational efficiency. Amenity may be duplicated within the District's infrastructure
- 2 Amenity is near the end of its useful life, managing the element is inefficient and costly. The functionality may be impacted by changing site conditions. Amenity is duplicated within the District's infrastructure
- 1 Amenity is at the end of its useful life

Priority	Amenity		Typical Useful Life	Condition Assessment	Estimated Capital Expenses Within 5 years
	TAKIFF CENTER EQUIPMENT	Date	Years	Remaining Useful Life %	
● 2	AIR HANDLER/CONDENSOR 2 MULTI-PURPOSE-AEROBICS	2008	15	7%	\$195,000
● 2	AIR HANDLER/CONDENSOR 3 COMM WING-FITNESS CENT-CERAM	2008	15	7%	\$200,000
● 2	BOILER 1	2008	15	7%	\$42,500
● 2	BOLIER 2	2008	15	7%	\$42,500
● 2	EJECTOR PUMPS (2 TANDEM)	2008	15	7%	\$20,000
● 2	FIRE PROTECTION PANEL	2008	15	7%	\$11,500
● 2	SOLAR SITE LIGHTING ELC	2008	15	7%	TBD
● 3	FIRE PUMP	2008	20	30%	-
● 3	ELEVATOR CONTROLLER	2008	25	44%	-
● 3	HOT WATER TANK	2019	5	40%	-
● 4	PARKING LOT LIGHTS COMMUNITY CENTER/ELC	2008	25	44%	-
● 4	TURN ABOUT PARKING LOT LIGHTS	2017	15	67%	-
● 4	KNUCKLE IT ROOM COOLING UNIT	2019	12	75%	-
● 4	2ND FLOOR IT ROOM COOLING UNIT	2019	12	75%	-
● 5	DOMESTIC HOT WATER BOILER (1)	2020	10	80%	-
● 5	DOMESTIC HOT WATER BOILER (2)	2020	10	80%	-
● 5	RTU 1 (GYM)	2020	15	87%	-
● 5	RTU 2 (LOBBY-ADMIN OFFICE)	2020	15	87%	-
● 5	AIR HANDLER/CONDENSOR 1 ELC	2021	15	93%	-
● 5	TOT GYM FLOOR	2021	12	92%	-
TAKIFF EQUIPMENT TOTAL					\$511,500
TAKIFF CENTER PARKING LOTS					
● 4	TURN ABOUT LOT	2017	18	78%	-
● 4	PARKS DRIVE/STAFF PARKING	2017	18	78%	-
● 4	COMMUNITY CENTER LOT	2018	18	83%	-
● 4	BEHIND GYM LOT	2018	18	83%	-
● 5	ELC LOT	2021	18	94%	-
PARKING LOT TOTAL					\$0
REC SPECIFIC AMENITIES					
● 2	GYM FLOOR TOTAL REFINISH	2008	15	7%	\$26,500
● 3	ELECTRIC KILN (2)	2008	20	30%	-
● 4	FITNESS EQUIPMENT	2016	15	60%	-
REC SPECIFIC TOTAL					\$26,500

* Note Remaining Useful Life was determined by combining ACG Facility Assessment and Existing Equipment Condition taking into account repair history and wear.

**Estimated Capital Expenses
Within 5 years** **\$538,000**

5 Year Condition Assessment

Budget Year 2022-23 (Updated 9/21/2021)

- 5 New Amenity
- 4 Remaining useful life expected to be greater than 6 years
- 3 Amenity is in generally good serviceable condition. May need repairs or renovations to improve functionality/operational efficiency. Amenity may be duplicated within the District's infrastructure
- 2 Amenity is near the end of its useful life, managing the element is inefficient and costly. The functionality may be impacted by changing site conditions. Amenity is duplicated within the District's infrastructure
- 1 Amenity is at the end of its useful life

Priority	Amenity	Typical Useful Life		Condition Assessment	Estimated Capital Expenses Within 5 years
		Date	Years	Remaining Useful Life %	
	BOAT HOUSE EQUIPMENT/ROOFS				
● 2	PLUMBING/WATER MAIN	1951	60	5%	TBD
● 3	WOOD DECK (REPAIRED 2011)	1988	20	5%	TBD
● 3	ELECTRIC HEATERS	2005	15	5%	\$15,000
● 4	DOMESTIC WATER HEATER	2018	10	60%	-
● 4	WINDOWS	2017	20	75%	-
● 4	BOAT RACKS	2018	15	73%	-
● 5	PAINTING	2020	8	75%	-
● 5	SHINGLE ROOF	2021	30	97%	-
● 5	STAIRS	2021	35	97%	-
● 5	EJECTOR PUMP	2021	20	95%	-
Boat House Total					\$15,000

* Note Remaining Useful Life was determined by combining ACG Facility Assessment and Existing Equipment Condition taking into account repair history and wear.

5 Year Condition Assessment

Budget Year 2022-23 (Updated 5/24/2021)

- 5 New Amenity
- 4 Remaining useful life expected to be greater than 6 years
- 3 Amenity is in generally good serviceable condition. May need repairs or renovations to improve functionality/operational efficiency. Amenity may be duplicated within the District's infrastructure
- 2 Amenity is near the end of its useful life, managing the element is inefficient and costly. The functionality may be impacted by changing site conditions. Amenity is duplicated within the District's infrastructure
- 1 Amenity is at the end of its useful life

Priority	Amenity	Typical Useful Life			Condition Assessment	Estimated Capital Expenses Within 5 years
		Date	Years		Remaining Useful Life %	
● 1	DOMESTIC HOT WATER HEATER ZAM/BACK BATH	2001	10	0	5%<	\$15,000
● 2	FIRE PROTECTION SYSTEM	2001	15	0	5%<	\$40,000
● 2	BASEMENT AC/HEATER	2001	15	0	5%<	\$16,000
● 2	SHINGLE ROOF	2001	20	1	5%<	\$65,000
● 3	DOMESTIC HOT WATER HEATER SINGLE BATH-CONC	2013	10	3	30%	\$12,000
● 4	WATER MAIN	2001	65	45	69%	
● 4	EXTERIOR FACILITY LIGHTS	2016	20	16	80%	-
● 4	RTU 1	2018	15	13	87%	-
● 4	RTU 2	2018	15	13	87%	-
● 4	RTU 3	2018	15	13	87%	-
● 4	RTU 4	2018	15	13	87%	-
● 4	EXTERIOR PAINTING	2019	12	11	92%	-
● 4	MEMBRANE ROOF	2019	20	19	95%	-
● 5	OVERHEAD RINK LIGHTS	2020	20	19	95%	
Watts Recreational Center						
Total						\$148,000

* Note Remaining Useful Life was determined by combining ACG Facility Assessment and Existing Equipment Condition taking into account repair history and wear.

5 Year Condition Assessment

Budget Year 2022-23 (Updated 9/21/2021)

- 5 New Amenity
 - 4 Remaining useful life expected to be greater than 6 years
 - 3 Amenity is in generally good serviceable condition. May need repairs or renovations to improve functionality/operational efficiency. Amenity may be duplicated within the District's infrastructure
 - 2 Amenity is near the end of its useful life, managing the element is inefficient and costly. The functionality may be impacted by changing site conditions. Amenity is duplicated within the District's infrastructure
 - 1 Amenity is at the end of its useful life
- NR (Recommending replacing with used equipment. Not on a regular schedule)**

Priority	Amenity		Typical Useful Life	Condition Assessment	Estimated Capital Expenses
		Date	Years	Remaining Useful Life %	Within 5 years
PARKS TRUCKS					
● 1	Chevy 2500HD #6	2001	12	5%<	\$47,500
● 1	FORD F-250/PLOW #3	2008	12	5%<	\$48,500
● 2	FORD F-150 #2	2011	12	8%	\$48,500
● 2	FORD RANGER DUMP (PURCHASED USED 2018) #1	2011	12	8%	\$65,000
● 3	FORD F-250/PLOW #4	2014	12	33%	\$50,000
● 3	FORD F-350 DUMP TRUCK #5	2014	14	43%	-
● 3	FORD F-250/PLOW #10	2015	12	42%	-
● 4	FORD F-250 #18	2017	12	58%	-
● 4	FORD F-450 DUMP TRUCK #13	2017	14	64%	-
● 5	FORD F-250/PLOW	2022	12	100%	-
Fleet Truck Total					\$259,500
PARKS UTV					
● 4	KUBOTA RTV-X/PLOW-SALTER	2018	12	67%	-
● 4	KUBOTA RTV-X/BROOM	2019	12	75%	-
UTV Total					\$0
PARKS EQUIPMENT					
● 2	VERMEER CHIPPER (PURCHASED USED 2017) NR	2007	18	17%	-
● 2	KUBOTA LIGHT TURF TRACTOR NR	1991	40	23%	-
● 2	FORD 2120 TURF TRACTOR NR	1999	30	23%	-
● 2	KUBOTA LOADER/SNOW THROWER	2011	15	27%	\$70,000
● 2	KUBOTA BACKHOE	2011	15	27%	\$55,000
● 3	CATERPILLAR FORKLIFT (PURCHASED USED 2017)	2006	30	47%	-
● 3	CUSHMAN SPRAY-TEK (PURCHASED USED 2017)	2014	20	60%	-
● 4	SMITHCO BALLFIELD DRAG	2018	15	73%	-
● 4	KUBOTA BEACH TRACTOR	2018	15	73%	-
● 5	BOBCAT TRACK LOADER	2021	15	93%	-
NR	BOBCAT WHEELED SKID STEER NOT SCHEDULED REP.	2004	NA	-	-
Equipment Total					\$125,000
LICENSED TRAILERS					
● 2	LIGHT UTILITY TRAILER	2008	15	13%	\$10,000
● 3	R&R UTILITY TRAILER	2005	20	20%	\$13,500
● 4	BIG TEX DUMP TRAILER	2018	15	80%	-
● 4	BIG TEX UTILITY TRAILER	2018	20	85%	-
● 4	ERHARDT LANDSCAPE TRAILER	2017	15	73%	-
● 5	SKID STEER TRAILER	2021	20	95%	-
Licensed Trailer Total					\$23,500
MOWERS					
● 2	TORO 4000D OPEN FIELD MOWER	2010	15	20%	\$90,000
● 4	CHEETAH 48" Z-TURN	2017	10	50%	-
● 4	CHEETAH 61" Z-TURN	2017	10	50%	-
Mower Total					\$90,000

RECREATION VEHICLES						
●	4	DODGE MINIVAN #11	2017	12	58%	-
●	4	FORD E-250 BUS #9 (HILARY)	2015	20	65%	-
●	4	DODGE MINIVAN #13 (LORISE)	2019	12	75%	-
Fleet Van/Bus Total						\$0
BEACH EQUIPMENT						
●	3	BARBER SURF RAKE	2011	15	27%	-
●	3	CUSHMAN 6 PASSENGER CART	2015	5	20%	\$10,500
●	4	ATV	2019	5	40%	-
●	4	ZODIAC POWER BOAT HULL 14FT	2016	15	67%	-
●	4	TORO DINGO LOADER	2018	25	84%	-
●	4	ZODIAC POWER BOAT HULL 15FT	2018	15	80%	-
●	5	CARRY ALL 6 PASSENGER CART	2020	5	80%	-
Beach Equipment Total						\$10,500
ICE RINK EQUIPMENT						
●	3	ERKSINE SNOW THROWER	2011	15	27%	\$40,000
●	3	ZAMBONI MODEL 500 (REBUILT 2015)	1995	25	64%	-
Ice Rink Equipment Total						\$40,000
Estimated Capital Expenses						\$548,500
Within 5 years						

* Note Remaining Useful Life was determined by combing GSA fleet replacement standards and GPD Equipment Use taking into account repair history and wear.

5 Year Condition Assessment

Budget Year 2022-23 (Updated 9/21/2021)

- 5 New Amenity
- 4 Remaining useful life expected to be greater than 6 years
- 3 Amenity is in generally good serviceable condition. May need repairs or renovations to improve functionality/operational efficiency. Amenity may be duplicated within the District's infrastructure
- 2 Amenity is near the end of its useful life, managing the element is inefficient and costly. The functionality may be impacted by changing site conditions. Amenity is duplicated within the District's infrastructure
- 1 Amenity is at the end of its useful life

Priority	Amenity		Typical Useful Life	Condition Assessment	Estimated Capital Expenses Within 5 years
	HARDWARE	Date	Years	Remaining Useful Life %	
● 5	EMPLOYEE WORK STATIONS (42)	VAR	5	VARIOUS	\$60,000
● 5	NETWORK SERVER HOST REC/FINANCE (2)	2019	6	50%	-
● 5	NETWORK SAN STORAGE	2019	6	50%	-
● 5	RUCKUS WIFI/CISCO SWITCHER/HOST SERVER	2021	4	75%	\$55,000
HARDWARE TOTAL					\$115,000
SOFTWARE					
● 3	FINANCIAL SYSTEM	2015	10	30%	TBD
● 4	TAKIFF BAS	2018	10	60%	-
● 5	ELECTRONIC TIMECLOCK	2017	10	50%	-
● 5	REGISTRATION SYSTEM	2022	10	100%	
SOFTWARE TOTAL					\$0
FACILITY TECHNOLOGY					
● 1	WATTS CENTER SECURITY SYSTEM	2004	15	0%	TBD
● 2	TAKIFF CENTER SECURITY SYSTEM	2010	15	20%	TBD
Estimated Capital Expenses Within 5 years					\$115,000

* Note Remaining Useful Life was determined by combining ExcalTechs recommendations with District Experience.

MEMORANDUM

TO: Board of Park Commissioners
FROM: Chris Leiner, Director of Parks & Maintenance and Lisa Sheppard, Executive Director
SUBJECT: Fund 69/67
DATE: September 27, 2021

Capital Fund 69

Fund 69 has traditionally funded master plan capital projects, including large scale capital replacements and new infrastructure. This fund is **not** tax-supported and transferred monies are received from surplus fund balances in Corporate and Recreation Funds as available.

Included is the Fund 69 condition assessment for the entire District. The current condition assessment is a planning tool, not an exhaustive list of every project the District will execute in the next three fiscal years. Costs are estimates based on previous engineering assessments, current market conditions, and, in some cases, place holder numbers.

With all District funds, the allocation and expenditure of funds is ultimately a Board decision.

Capital Fund 67

Fund 67 was created to track the usage of the 2020 non-referendum bond issuance of \$4,355,000. The remaining funds, after this fiscal year's capital cycle is complete, are currently earmarked for the crib wall replacement, pier surfacing, and Watts Recreational Center renovation. The Kalk Phase II, South Overlook, and boating beach access projects were paid for out of this fund.

5 Year Condition Assessment - Staff Recommendation

Budget Year 2022-23 (Updated 9/29/2021)

- 5 New Amenity
- 4 Remaining useful life expected to be greater than 6 years
- 3 Amenity is in generally good serviceable condition. May need repairs or renovations to improve functionality/operational efficiency. Amenity may be duplicated within the District's infrastructure
- 2 Amenity is near the end of its useful life, managing the element is inefficient and costly. The functionality may be impacted by changing site conditions. Amenity is duplicated within the District's infrastructure
- 1 Amenity is at the end of its useful life

Priority	Amenity	Typical Useful Life	Conditon Assesment	Estimated Capital Expenses Within 5 years	
	Playgrounds	Install Date	Years	Remaining Useful Life %	
● 4	Duke	2020	20	90%	-
● 4	Vernon	2018	22	82%	-
● 4	Woodlawn	2018	20	80%	-
● 4	Old Elm	2018	22	82%	-
● 4	Astor	2017	22	77%	-
● 4	West	2017	18	72%	-
● 4	Phil Thomas/Shelton	2016	20	70%	-
● 3	Friends*	2013	18	50%	\$325,000
● 3	Glencoe Beach*	2012	15	33%	\$300,000
● 2	Lakefront*	2001	10	20%	\$225,000
● 2	Milton*	2008	10	5%<	\$225,000

Playground Total \$1,075,000

Athletic Field & Site Amenities					
● 5	Watts Soccer	2021	25	96%	-
● 4	Berlin Mustang	2015	25	72%	-
● 3	Watts Bronco*	2006	25	36%	-
● 2	West Pony	1995	25	15%	\$525,000
● 2	West K-Ball	1995	25	15%	\$125,000
● 2	Takiff Softball/Soccer	1980	25	5%<	\$450,000
● 1	Takiff Field Lights	1980	25	5%<	\$400,000

Athletic Field Total \$1,500,000

Courts - Full Replacement					
● 4	Watts Basketball	2017	30	83%	-
● 3	Central Tennis	2011	30	63%	-
● 3	Kalk Basketball	2011	30	63%	-
● 3	Shelton Tennis	2001	30	30%	-
● 3	Watts Tennis	1999	30	23%	-
● 2	West Tennis	1994	30	7%	\$325,000
● 1	Lakefront Tennis	2001	15	5%<	\$325,000
	New Lighted Tennis Court*	New	25	N/A	\$125,000

Courts Total \$650,000

Watts					
● 2	Compressors	2000	30	33%	
● 2	Cooling Floor (2)	2000	30	33%	

					<u>Watts Total</u>	<u>\$0</u>
Takiff						
●	4	Takiff Shingle Roof	2016	30	80%	-
●	3	Takiff Interior Renovation	2007	25	40%	-
●	3	Takiff TPO Flat Roof	2008	20	30%	-
					<u>Takiff Total</u>	<u>\$0</u>
Maintenance Center*						
●	1	Maintenance Center*	1930-1985	25	5%<	\$4,000,000
					<u>Maintenance Center Total</u>	<u>\$4,000,000</u>
Lakefront/Beach						
●	5	Pier Surface/Railing	2022	20	100%	-
●	5	Crib Wall	2022	50	100%	-
●	5	North Beach/Boating Stairs	2021	30	97%	-
●	5	South Overlook	2021	40	98%	-
●	5	North Overlook	2019	40	93%	-
●	5	Halfway House	2019	40	93%	-
●	3	Pier Structure	-	40	60%	-
●	2	Center Bluff Stabilization	1920	40	15%	-
●	2	Safran Beach House Remodel	1996	30	13%	\$625,000
●	2	Sun Shelters & Boardwalk	1996	30	13%	\$200,000
●	2	Swimming Beach Stairs*	1920	50	10%	TBD
●	1	Surface Water Management	2002	N/A	10%	\$265,000
		Lakefront Park Entryway/Paths	New	50	N/A	-
					<u>Lakefront/Beach Total</u>	<u>\$1,090,000</u>
Misc Park						
●	5	Kalk Park Drainage System	2021	35	97%	-
●	5	Duke Water Feature	2020	20	90%	-
●	5	Old GB RD. Park Walking Path	2020	30	93%	-
●	5	Veterans Park	2020	25	92%	-
●	4	Liza's Gazebo	2016	30	80%	-
●	4	Glencoe Beach Spray Ground	2012	15	33%	\$250,000
●	2	14n Retaining Wall*	-	30	15%	\$250,000
●	1	Shelton Pathway/Drainage*	2005	25	32%	\$300,000
					<u>Misc. Park Total</u>	<u>\$800,000</u>
New Stand Alone Park Amenities						
		Skate Park	New	20	N/A	-
		Flooded Parks*	New	35	N/A	TBD
					<u>Deferred Maintenance Backlog</u>	<u>\$9,115,000</u>

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

**VIII. Discussion on Sale of Property – 310
South Avenue PIN #05-07-402-018-0000**

Glencoe Park District
October 5, 2021 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director
SUBJECT: Discussion on Sale of Property 310 South Ave PIN # 05-07-402=018-0000
DATE: September 29, 2021

The Board of Park Commissioners do not take the subject of selling Park District land lightly.

The Board discussed in executive sessions, the sale of 310 South Ave PIN #05-07-402-018-0000.

Background Information

A long-time Glencoe resident contacted the Park District regarding an inquiry into purchasing the abandoned alley behind Park 11s. The reference parcel is directly south of Park 11s and is not part of the park proper. The plot has no actual park name and is noted only as PIN #05-07-402-018-0000 in Park District records. The legal address is 310 South Avenue, although the property has no frontage along South Avenue.

The parcel was initially an alley in Glencoe and was acquired by the Park District in 1933. The Park District's yearly tax exemption affidavit to the county includes the property PIN. The plot is 1650 square feet, the residential garages located at 309, 315, and 319 Washington Avenue occupy 302 square feet (18%) of the plot. Based on initial research, we do not believe that the current owner of the private residences was the owner when the initial encroachment onto Park District property took place. The plot is a standalone parcel with an existing PIN. It is not a buildable lot.

This property does not appear on the Park District's publicly available park property matrix maps, nor has the Park District maintained it.

Current Property Use/Access

Access to the parcel is restricted by a significant Park District-owned landscape berm and residential fencing. It is not presently accessible for public use, and access is only available via the adjacent private residences (309, 315, 319), all of which are now owned by the same owner. This parcel is effectively a tax-exempt residential backyard for these three properties.

Discussion on Sale of Property and Negotiations

While the Board has historically been hesitant to consider any sale of Park District property, this is not a typical situation. After an analysis of the property, the Board discussed, in numerous executive sessions, the potential of selling this property based on the following criteria:

- The property has not been historically available for public use/access.
- To add the property into the park proper of Park 11s, a healthy established landscaping berm would need removal. The additional recreational value does not justify the costs related to include this parcel in Park 11s. The parcel represents .0004% (1650 sq. ft. of 4,268,800 sq. ft.) of the Park District's total landholdings.
- This parcel is effectively a tax-exempt residential backyard.

In discussions, the Board directed staff to negotiate a sale price based on the Board's input. After negotiations with the buyer and offers/counter offers, staff negotiated a final price of \$45,000

MEMORANDUM

plus attorneys' costs not to exceed \$5,000. Staff feels this is a fair price. Staff consulted with a local relator to determine the average price per square foot of buildable land in Glencoe. Staff was informed of an average of \$61.69 per sq. ft. Taking into consideration that this land is not buildable and has a utility easement on the property, we believe the fair price would be \$30 per sq. ft.

Next Steps

Illinois Park District Code, specifically the Park Commissioners Land Sale Act (Park District Code 70ILCS1235/1) authorizes park districts to sell any land it owns that is not larger than three acres and is no longer needed or useful. The Board must discuss and then consider the sale of this property. These meetings will be open to public and this item will be listed on our agenda, which is posted on the Glencoe Park District Web site and at the Takiff Center.

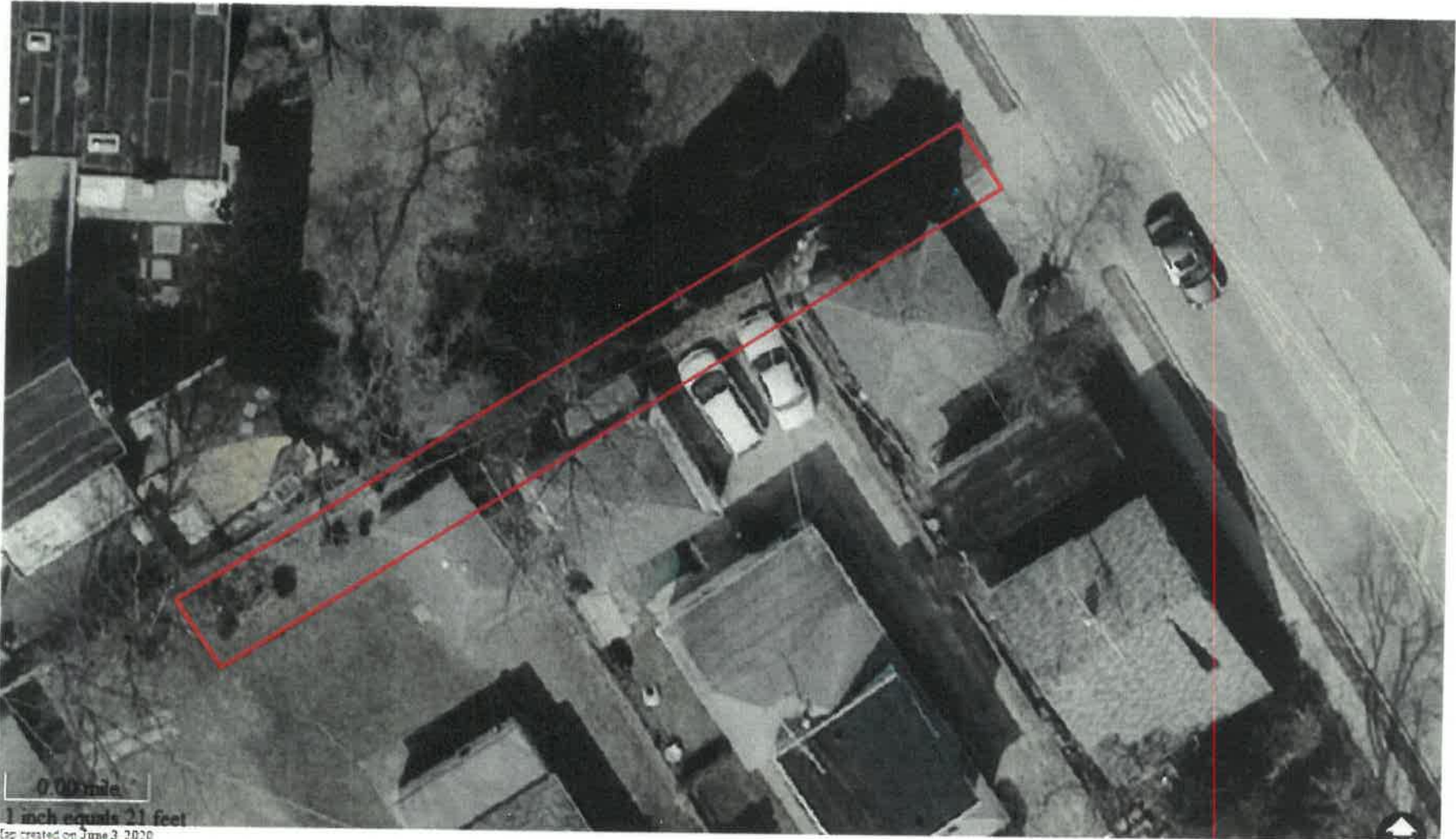
The following steps will be taken:

- The Board of Park Commissioners would need to adopt a resolution by four-fifths vote, describing the property and declaring that the land is no longer needed or useful for park purposes and that it intends to sell the land. The earliest this can be done is the October Board meeting.
- If/when this is approved, then the Park District will apply by a petition in writing to the circuit court of the county, in which the parcel is situated, for approval to sell the property. The District must provide notice of the court hearing by publication in the newspaper in the county at least 10 days before the day of the hearing on the merits of the District's petition. Any person who objects to the sale may appear before the court in person or by an attorney. After the hearing, the court may direct the sale of the property (70ILCS1235/1) upon such terms and conditions as the court determines are proper.
- If/when this is approved, the Board will follow the legal requirements in the sale of the property.

The first step of this process is for the Committee Chair to direct staff to advance a resolution to the October Board meeting for discussion and approval.



310 SOUTH AVE PHOTO CLOSE UP



Map created on June 3, 2020

© 2020 GIS Consortium and MGP Inc. All Rights Reserved

The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law.

Disclaimer: This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.



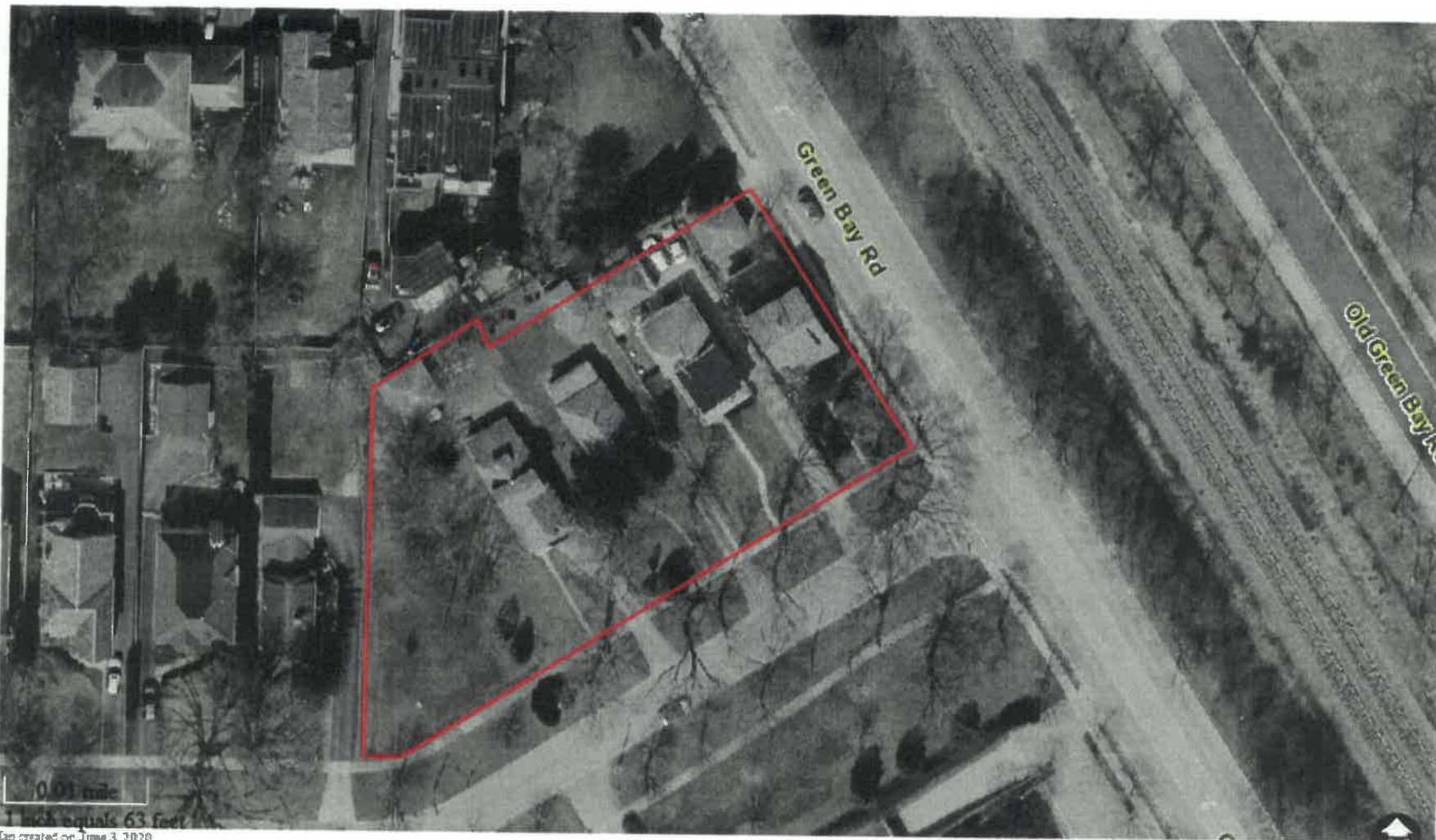
PROPERTY MAP



Map created on June 3, 2020
© 2020 GIS Consortium and MGP Inc. All Rights Reserved.
The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law.
Disclaimer: This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm the accuracy. The map does not constitute a regulatory determination and is not a basis for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.



PROPERTY PHOTO



Map created on June 3, 2020
© 2020 GIS Consortium and MGP Inc. All Rights Reserved
The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law.
Disclaimer: This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm the accuracy. The map does not constitute a regulatory determination and is not a basis for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.