

50 YEARS

Plainfield PARK DISTRICT



Annual Budget Annual Budget Fiscal Year 2016



BOARD OF COMMISSIONERS

Mary Kay Ludemann, President

Larry Newton, Vice President

Peter Hurtado, Commissioner

Peter Steinys, Commissioner

Rob Ayres, Commissioner

Ridgley Ann “Mimi” Poling, Commissioner

Heather Kazmark, Commissioner

LEADERSHIP TEAM

Carlo Capalbo, Executive Director

Cheryl Crisman, Director of Recreation

Maureen Nugent, Director of Finance & Human Resources

Jennifer Rooks-Lopez, Director of Parks & Planning

ADMINISTRATIVE OFFICE

Plainfield Township Park District

Recreation Administration Center

23729 West Ottawa Street

Plainfield, IL 60544



OUR MISSION

The Plainfield Park District seeks to enhance lives through quality recreation opportunities.

OUR VISION

We aspire to be innovative in administration, recreation and preservation.

OUR VALUES

Our Values center on:

- **Community**
 - A commitment to working together in partnerships for betterment of the community
 - Development of an understanding of the recreational needs of the community
 - Effective communication across useful avenues to reach the community
- **Fiscal Responsibility**
 - Wise spending practices
 - Strategic budgeting process
 - An understanding of local economy
- **Stewardship of Natural Resources**
 - The preservation of open space
 - The development of parks in a respectful manner
 - A commitment to green and sustainable approaches
- **Health & Wellness**
 - Promotion of a lifestyle of fitness for different segments of the community
 - Provide programs that fulfill the needs and desires of a healthy community
 - Ensure recreational opportunities for healthy living with wellness partnerships



*Serving all of Plainfield Township
and portions of Na-Au-Say and
Wheatland Townships*

January 13, 2016

Board of Park Commissioners
Plainfield Township Park District
23729 W. Ottawa Street
Plainfield, IL 60544

Honorable Commissioners:

We are pleased to present for your consideration the proposed 2016 Plainfield Township Park District Budget and Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2016 and ending December 31, 2016. The Plainfield Township Park District budget serves three primary purposes: formation of public policy, control of spending and a written financial plan. It is a documented means of financial accountability to the public as the District aims to maintain high service levels at the lowest possible cost. The District's budget is balanced and in compliance with the provisions of the Park District Code. All required hearings have been held or are scheduled with the appropriate notice provided.

Budgeting is not a mutually exclusive process, as other planning efforts such as comprehensive master planning and capital improvement planning help drive budget development. The budget represents your fiscal priorities for the upcoming twelve months of operation based on your plans, which moves the District closer to its vision of quality park and recreation services. Development and approval of the annual budget is one of the most important responsibilities of the Board due to its comprehensive nature including outlining the range of services offered, prioritizing the allocation of government resources and the time invested by both the Board and staff in future planning. The budget represents both the operational and capital budget needs of the District. Therefore, in reviewing the document please note that the capital budget is separate from the operations budget.

Budget and Accounting Changes

The District changed its fiscal year to a calendar year beginning January 1, 2016.

The District has consolidated the unemployment fund and audit fund expenses into line items in the corporate fund for the budget year beginning January 1, 2016.

The pool fund was eliminated as of fiscal year end June 30, 2015. The pool operates as a department within the recreation fund so that pool financials may be tracked.

The District's budget was prepared with fund balance targets as outlined in the proposed fund balance policy on the District's January board meeting agenda. All funds are consistent with this policy.

Recreation
Administration
Center
23729 W. Ottawa St.
Plainfield, IL 60544
Phone: (815) 436-8812

Heritage Professional
Center
24023 W. Lockport St.
Plainfield, IL 60544
Phone: (815) 254-2992

Streams Recreation
Center
24319 Cedar Creek Ln.
Plainfield, IL 60586
Phone: (815) 439-4557

Normantown Equestrian
Center
12151 S. Normantown Rd.
Plainfield, IL 60585
Phone: (815) 254-1950

Maintenance Shop
22500 W. Lockport St.,
Plainfield, IL 60544
Phone: (815) 436-2029

Plainfield Township
Community Center
15014 S. DesPlaines St.
Plainfield IL 60544
Phone: (815) 267-3350

The District will be implementing new financial software in fiscal year 2016. As part of this process, the structure of the current chart of accounts will be assessed.

Budget Development Process

Each department was responsible for developing and presenting individual budgets to the Executive Director. When compiling the 2016 budgets, staff estimated 2015 year-end. Obtaining realistic estimates for fund balances at year-end is an essential piece of the budget process. Management and staff started the budget process at the end of July.

Concurrent with the operating budget development process, the Capital Committee develops recommendations for 2016 capital projects and beyond. Modifications from the three year capital projects plan have been made using updated recommendations by staff. The capital projects listed in this budget document are projects the board and staff deemed to be a priority.

FUTURE

Staff recommends the Board of Commissioners eliminate the working cash fund. A resolution eliminating the working cash fund will be placed on a 2016 meeting agenda for board approval. The cash balance of \$76,552 is a budgeted transfer into the corporate fund from the working cash fund pending approval of the resolution.

The police and museum funds are currently not being utilized. There are remaining cash balances of \$4,500 and \$50,000 in the museum and police funds, respectively. These funds remain from prior intergovernmental agreements. Staff should evaluate any future expenditure options for these funds.

The District's last bond payment on its 2000 referendum bond issue will be the 2016 tax levy year. The board will need to evaluate maintaining the District's bond tax rate by issuing referendum bonds by the end of 2017.

The board will need to evaluate its capital project funding strategy to determine the funding source of the District's capital projects future needs.

Budget Summary

The Board and staff have proactively monitored and adjusted the budget based on the conditions observed in the national, regional and local economies. Those trends have led to changes in long-range plans and budget projections. Cost containment measures implemented in earlier fiscal years have worked effectively as total expenses are consistent with past performance and have resulted in balanced budgets and healthy reserve levels. The 2016 proposed budget reflects conservative increases in areas with proven growth, those mandated by law or Board policy. The following will highlight the major operational components of the proposed budget with trends, statistical information and summaries which should help in understanding the budget's impact in the community using the big picture view.

As you work your way through the budget pages, please focus your attention on the "The Fund Balance Recap Report" and the "Fund Balance Policy" pages. The Fund Balance Recap report demonstrates the overall financial picture for the Plainfield Park District. The columns are accounting for the increase (decrease) in each fund balance as a whole. The review of the Fund Balance Recap report provides the staff and board a firsthand view of individual fund status. The "Fund Balance Policy" page provides information on how the District's projected year-end fund balances in each fund compares to the park district's Fund Balance Policy.

Fund Accountability:

It is the intent of the staff that all Fund be accountable within themselves. One of the purposes of the budget is control. Control is the traditional use of budgeting for financial accountability. The goal of having a stable operating fund balance is currently being met in all funds and we recommend this as a best practice for the District's future.

Accounting and Budgetary Control

The District utilizes a modified accrual basis of accounting, with revenues being recorded when the services or goods are received and expenses are incurred. Accounting control is provided to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is employed as a management control device during the year through the implementation of an internal budget reporting process. The process will include verification of appropriation amounts prior to expenditures, and a monthly review of all account totals compared with appropriations.

The Budget Document

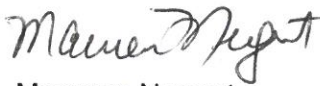
All exhibits are for discussion purposes only and are not legally required preliminary draft documents. The annual budget is a living document that flows with the activity within the Park District. The budget is essentially a management tool for use by the staff and Commissioners and provides the background information for the Budget & Appropriation Ordinance.

The Budget & Appropriation Ordinance is a legally required document and is subject to a public hearing and Board adoption. This ordinance is the basis for the annual audit of the district and is a summarization of the Administrative Budget by fund and account type. The appropriations are the legal limits of spending and the basis for the tax levy.


Respectfully Submitted,



Carlo J. Capalbo
Executive Director



Maureen Nugent
Director of Finance & HR



Shelly Figgins
Accountant

BUDGET SCHEDULE FISCAL YEAR END DECEMBER 31, 2016

07/27/15 Budget Kick Off

09/01/15 Quarterly Capital Projects Meeting

09/04/15 Program Budget Sheets and requests due to Department Directors

09/25/15 Begin Budget Entry into MSI

10/26/15 Major Fund Review for Directors with Executive Director and Director of Finance

* 10/28/15 Director of Recreation and Director of Communications

* 10/29/15 Director of Parks and Director of Planning

11/04/15 Major Funds Draft Ready for Board Packet

11/11/15 Major Funds Draft Presented to Board of Commissioners

11/12/15 All Capital Reviewed and Revised (all submissions shall include required detail)

11/23/15 All Funds Completed and Entered into MSI

11/27/15 All Fund Review between Executive Director and Director of Finance

12/01/15 Quarterly Capital Projects Meeting

12/02/15 Complete Budget Draft Ready for Board Packet

12/07/15 Budget Draft Placed on Public Display

12/09/15 Complete FY2016 Draft Presented to Board of Commissioners

12/23/15 Deadline of Public Notice of Budget Hearing to the Enterprise

12/31/15 Published Public Notice of Budget Hearing in Enterprise

01/05/16 Update Estimated Beginning Cash Balances; Executive Director and Director of Finance Review Final Budget Draft; Final Adjustments

01/05/16 Leadership Team complete review of Budget for FY2016

01/06/16 Budget Ordinance Ready for Board Packet

01/13/16 Public Hearing and Adopt Budget Ordinance at Board Meeting

Post information on website within 6 days on how to obtain listing of employees whose total compensation exceeds \$75,000. (Public Act 97-0609 Effective Jan. 1, 2012)

File Budget within 30 Days of Adoption with Kendall and Will Counties

Plainfield Park District
2016 Goals & Objectives
Established by the 2016-202 Comprehensive Master Plan

Develop a clear District wide communication plan

- Develop a simple but effective communication plan that includes digital, verbal and written parameters to grow Park District's message out into the community
- Share information readily with the community
- Hold quarterly All-Staff meetings for general employee awareness of Park District efforts and happenings
- Prepare a "simple to follow" verbal communication standard regarding initial interaction with the community
- Keep website information current, viable and revised on an on-going basis for an enhanced experience
- Appoint regular contact persons within the Park District for different community inquiries based on knowledge and communication skills

Become an IAPD Distinguished Agency

- Review distinguished agency policy and procedures
- Prepare a road map for application requirements
- Create and/or update supporting materials
- Prepare application and submit application

Review and revise Park District personnel policies

- Review and update the organizational chart for the Park District on an as needed basis
- Triennially review and revise the personnel policy manual to clarify hiring, discipline, time/paid time off and firing procedures for all positions that are covered by the manual

Develop an effective marketing plan

- Validate the strong competitive positions of the agency's core target market research performed by in house personnel
- Develop a return on investment expectation for marketing efforts
- Set marketing budget based on tactics and desired level of exposure
- Develop strong bonds with the business community and secure exclusive sponsorships
- Marketing efforts to be persuasive and progressive in interaction with the community

Develop an organizational culture of excellence

- Provide opportunities for continuing education learning for full time staff
- Implements departmental cross training and/or job shadowing for efficient staff interaction and backup
- Develop a mentoring program for succession planning
- Continue to focus on the delivery of outstanding customer service

- Create policies that afford employees opportunities for work/life balance

Obtain a desired future from a sustainable financial approach

- Continue the budget philosophy that fund balances need to be balanced and a surplus when possible with appropriate reserves in place for future commitments
- Prefer fiscally responsible budgets based on a thorough budgeting process which includes reporting methods to document progress
- Develop a long term balanced budget forecast for both operations and capital improvements to address aging existing infrastructure and potential new spaces to address future community needs for leisure services
- Evaluate all alternative revenue sources such as grants, sponsorships, partnerships, program fees and rental income
- Review fee pricing structure for class offerings, passes, memberships and other revenue elements.
- Explore options for increasing revenues when the market allows. Evaluate development projects for land cash ordinance implications and opportunities to secure cash if level of service can be obtained through existing park spaces

Improve the effectiveness of the Park District Staff/Board of Commissioners communication

- Conduct Park Board and staff retreat in order to discuss important goals and policy decisions for the year

Invest into the interaction of technology & telecommunications

- Identify best possible means to connect all Park District facilities for operational effectiveness
- Provide training for software upgrades or new programs
- Investigate the possibility of a Park District mobile app for patron use for basic Park District functions

Elevate the effectiveness of community relations

- Develop an Adopt-a-Park program
- Develop new partnerships with other organizations
- Continue to build upon the Special Recreation Association relationship

Advance trail development within the Park District

- Develop a trails master plan with a strategies thought process as to where and why people do use the trails
- Advance linear “spine” trail development as both a recreation and transportation amenity as a priority
- Identify loop trails and/or trail connections to adjacent parks that can be built and construct appropriate trail segments if funding is available

Implement capital improvement projects that will make an impact

- Construct parks and facilities that strive to have elements that provide activities for a diverse demographic and age groups
- Pursue grant opportunities through the Illinois Department of Natural Resources and other funding providers to improve parks and facilities when available
- Align projects according to planning level of service, GRASP scores, timelines and budget parameters
- Review each applicable capital project with Recreation Department for possible adjustment and alignment with program opportunities
- Review the ADA transition plan for key recommendations to be implemented
- Hold a public open house to display upcoming projects and update the community on progress of implementing the capital improvement plan

Create unique parks and recreation facilities that excite the community

- Use creativity in the design of park and recreation spaces to avoid redundant approach to the design process
- Construct parks with special interest groups and/or affiliates when a beneficial relationship can be achieved to enhance park and recreation facilities
- Explore short term capital improvements that can easily be adapted to changing needs and new trends in recreation programming

Prepare a series of feasibility studies for Master Planning follow through

- Prepare a feasibility study with action plan for future bond funding for identified capital projects
- Prepare a feasibility study for an indoor recreation center that would address the recreation programming needs to community
- Prepare a marketing plan with steps for citizen engagement if projects meet feasibility standards

Prepare master plans for strategic park projects within the Park District

- Develop a master plan for Four Seasons Park for long term conversion with all potential options that may be feasible

Conduct parks maintenance management initiative

- Prepare a District wide maintenance operations plan including effective deployment of crew resources
- Install only commercial grade or higher materials and/or components within park spaces, even if project is developer driven

Find the future direction for recreation facilities

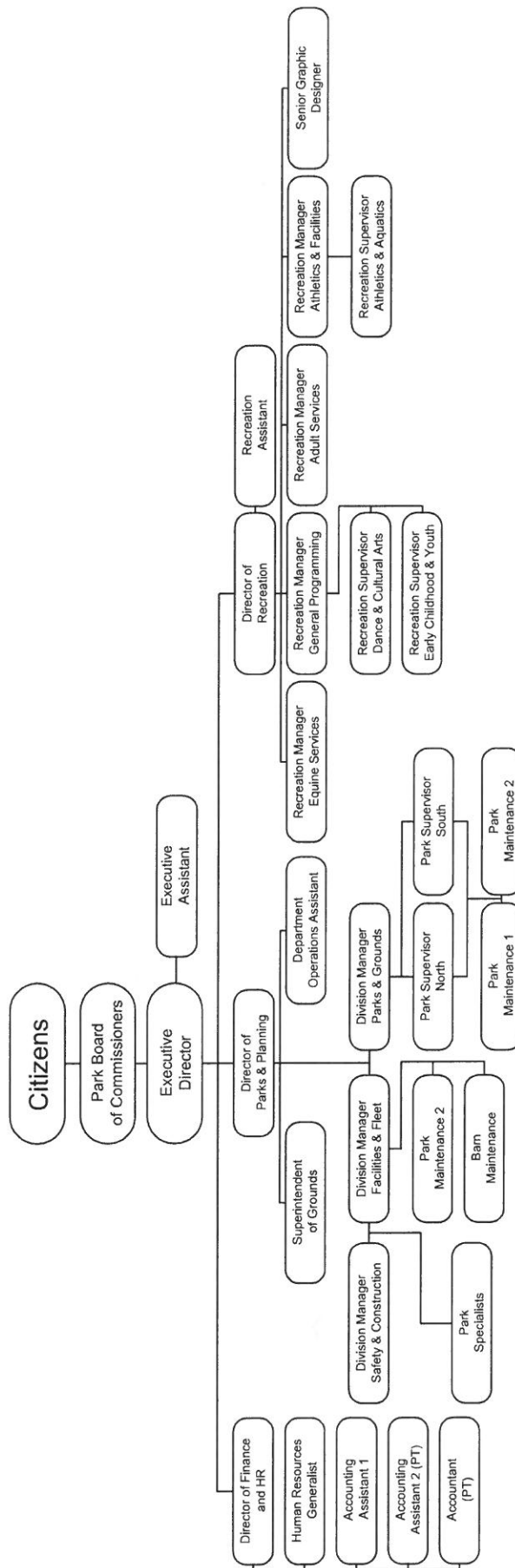
- Secure additional indoor space in the downtown area to build out a preschool for an exit strategy out of the Heritage Professional Center
- Explore the options to re-purpose the Streams Recreation Center pending other developments
- Explore the best use of current indoor space based on population demographics and programming trends within the community

Grow recreation programs to increase participation levels

- Aggressively market programs within the community
- Provide programming opportunities to strengthen core offerings by expansion of additional dates, times and/or locations
- Expand community special events especially in the areas of multiculturalism
- Stay relevant by offering technology based options for recreation participation
- Develop a healthy lifestyle category of programming geared for all ages including mind-body balance options
- Expand water based recreation with a creative edge and rebrand of aquatic experience
- Look at the creation of a line of nature based programs utilizing the vast open space and natural areas of the Park District
- Explore the idea of bundling for similar recreational class offerings by linking scheduling times and reduced costs to produce additional registration of programs

Develop Recreation performance standards & improve pricing policy

- Develop a set of simple but effective measurable matrix indicators to gauge outcomes for specific performance standards
- Collect and review data seasonally to identify strengths and weaknesses of the recreation groupings
- Collect and review data for facility use by program use to maximize effectiveness of limited indoor space
- Set criteria to correct unwarranted recreation class performance and decide if class has merit for current portfolio
- Continue to analyze historical revenue and expenses in program areas to improve levels of profitability
- Set program pricing to be competitive, evaluate pricing on an on-going basis and make adjustments per brochure cycle to competitive market values
- Review and compare program outsourcing against in-house opportunities with factors of profitability and program quality



Park District Facilities

Recreation/Administration Center
23729 W. Ottawa Street

Annex
23805 W. Ottawa Street

Streams Recreation Center
24319 Cedar Creek Lane

Normantown Equestrian Center
12151 S. Normantown Road

Heritage Professional Center (leased)
24023 W. Lockport Street

Plainfield Township Community Center (intergovernmental lease)
15014 S. DesPlaines Street

Ottawa Street Pool
23820 W. Ottawa Street

Maintenance –Four Season Shop
22500 W. Lockport Street

Maintenance- North Shop
12263 S. Normantown Road

Maintenance-South Shop
24934 W. Renwick

PLAINFIELD TOWNSHIP PARK DISTRICT INVESTMENT POLICY

I. Policy

In accordance with The Public Funds Investment Act (30 ILCS 235/0.01 et seq), it is the policy of the Plainfield Township Park District to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state statutes governing the investment of public funds.

II. Scope

This investment policy applies to all financial assets of the District. These funds are reported in the District's audited Annual Financial Statements and include:

A. Funds:

- General Fund
- Debt Service Funds
- Capital Project Funds

III. Prudent Person

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The investment officer or that person(s) deemed responsible for district finances shall with prudence, discretion and intelligence manage the investments of the District, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

IV. Objective:

The primary objective, in priority order of the District investment activities shall be:

A. Safety:

Safety of principal is the foremost objective of the investment program. Investment of the District shall be undertaken in a manner that seeks to insure the preservation of capital in the portfolio.

i. Credit Risk:

- Credit Risk is the risk of loss due to the failure of the security issuer or backer. Credit risk may be mitigated by:
- Limiting investments to the safest types of securities.
- Pre-qualifying the financial institutions, broker/dealers, broker/dealers, intermediaries, and advisers with which an entity will do business, and
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

ii. Interest Rate Risk:

Interest rate risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
- By investing operating funds primarily in shorter-term securities.

B. Liquidity:

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This will be accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.

C. Return on Investments:

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- a declining credit security could be sold to minimize loss of principal;
- a security swap would improve the quality yield, or target duration in the portfolio; or
- liquidity needs of the portfolio require that the security be sold.

V. Delegation of Authority:

Authority to manage the District's investment program is derived from the following:

The establishment of investment policies is the responsibility of the District Board of Park Commissioners. Management and administrative responsibility for the investment program is hereby delegated to the Executive Director who shall establish written procedures for the operation of the investment program consistent with this investment policy in concert with the Director of Finance and Human Resources. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the term of this policy and the procedures established by the Executive Director. Through delegation by the Executive Director, the Director of Finance and Human Resources shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Director of Finance and Human Resources may from time to time, recommend to the Executive Director, and amendments to the written procedures in a manner consistent with this policy or with state statutes.

VI. Ethics and Conflicts of Interest:

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transaction with the same individual with whom business is conducted on behalf of their entity. Ordinance 2004-01, the Ethics Ordinance shall be referred for procedures to be followed should any allegations of violations be made.

VII. Authorized Financial Dealers and Institutions:

The Executive Director will maintain a list of financial institutions authorized to provide investment services as approved by the Board of Park Commissioners. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 150-1 (uniform net capital rule). No public deposit shall be made except on a qualified public depository as established by state statutes.

The District Board authorizes the Executive Director to invest up to \$250,000 in any institution. These institutions must be federally insured.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Executive Director with the following:

- audited financial statements
- proof of Financial Industry Regulatory Authority (FINRA) certification
- proof of state registration

- certification of having read the District's investment policy depository contracts.

An annual review of the financial condition and registration of qualified bidders will be conducted by the Director of Finance and Human Resources.

VIII. Authorized and Suitable Investments:

The District may invest in the following types of security allowed for in Illinois statutes regarding the investment of public funds. Approved investments include:

- Bonds, notes, certificates of indebtedness, treasury bills, treasury strips or other securities, by the full faith and credit of the government of the United States of America, or other similar obligations of the United States of America or its agencies.
- Interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits or any other investment constituting direct obligations of any institution as defined by the Illinois Banking Act and that is insured by the Federal Insurance Corporation.
- Illinois Public Treasurer's Investment Pool
- Illinois Trust, IPDLAF+ Class (IPDLAF+ Class is a class of the Illinois Portfolio, a series of the Illinois Trust.)
- Investment certificates are insured by the Federal Deposit Insurance Corporation. The principal amount of any certificate of deposit purchased shall not exceed the federally insured amount (\$250,000).

IX. Collateralization:

It is the policy of the District in accordance with the GFOA's Recommended Practices on the Collateralization of Public Deposits (see attachment 1 for sample), that the District requires funds on deposit in excess of FDIC limits be secured by some form of collateral. The District will accept any of the following assets as collateral:

- Government Securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois

(The District reserves the right to accept/reject any form of the above named securities.)

The District also requires that all depositories that hold District deposits in excess of the FDIC limit must agree to utilize a Collateralization Agreement (see attachment 2 for a sample). The amount of collateral provided would not be less than 110% of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required and collateral will be released if the fair market value exceeds the required level. Pledged collateral will be held in safekeeping, but an independent third party depository, or the Federal Reserve Bank of Chicago as designated by the District and evidenced by a safekeeping agreement. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the District. The District realizes that there is a cost involved with collateralization and the District will pay or negotiate any reasonable and customary fees related to collateralization.

X. Safekeeping and Custody:

All security transactions, including collateral for repurchase agreements, entered into by the District must be held with an accredited, FINRA-registered broker/dealer also registered to business in the state of Illinois.

XI. Maximum Maturities:

To the extent possible, the District will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than one year from the date of purchase, except as noted below.

Funds of the Early Bond Retirement Fund may be invested for periods of longer than one year.

XII. Internal Controls:

The Executive Director is responsible for establishing and maintaining an internal control structure designed to insure that the assets of the District are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management.

Accordingly, the Director shall delegate to the Director of Finance and Human Resources, who shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investment and wire transfers
- Wire transfers

XIII. Performance Standards:

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to appropriate benchmarks on a regular basis.

A. Market Yield (Benchmark):

The District's investment strategy is passive. Given this strategy, the basis used by the Director of Finance and Human Resources to determine whether market yields are being achieved shall be the three-month U.S. Treasury Bill.

XIV. Reporting:

The Executive Director and his or her designee shall prepare an investment report at least quarterly, including a management summary that provides a clear picture of the status of the current investment portfolio. This management summary will be prepared in a manner which will allow the District to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the Board of Park Commissioners. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Average weighted yield to maturity of portfolio on District investments as compared to applicable benchmarks.
- Listing of investments by maturity date.
- The percentage of the total portfolio, which each type of investment represents.
- The percentage of the total portfolio, which each institution is holding (except certificates of deposit, which are aggregated, as our policy restricts the purchase of C.D.'s to the FDIC insured amount, so the individual institutions pose no risk as the principal is 100% insured.)
- The percentage of the total portfolio broken down by defined maturity periods.
- Principal and type of investment by fund.

A statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that the minimal amount of review has been performed on the investment portfolio in terms of value and subsequent price volatility. Review should be consistent with the GFOA Recommended Practice on Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools.

XV. Investment Policy Adoption:

The District's investment policy shall be adopted by the District Board of Commissioners. This policy shall be reviewed on an annual basis by the Executive Director, and any modifications made thereto must be approved by the Park Board of Commissioners.

GLOSSARY

AGENCIES: Federal agency securities.

BROKER: A Broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides; he does not position. In the money market, brokers are active in market in which banks buy and sell money and in inter-dealer markets.

CAPITAL PROJECTS FUND: The Capital Projects Fund accounts for financial resources for all capital improvements not specifically accounted for in other funds.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBT SERVICE FUND: The debt service fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and other costs related to bonds.

DELIVERY VERSUS PAYMENT: There are two methods for delivery of securities: (1) delivery versus payment and (2) delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for securities. Delivery versus receipt is delivery of securities with an exchange of signed receipt for the securities.

DISCOUNT: The difference between the cost price of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale is considered to be a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury bills.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

FEDERAL CREDIT AGENCIES: Agencies of the Federal Government set up to supply credit to various classes of institutions and individuals, e.g., Savings & Loans, small business firms, students, farmers, farm cooperatives and exporters.

FEDERAL DEPOSIT OF INSURANCE COMPANY (FDIC): An agency of the U.S. government savings and time type accounts at banks and savings and loans up to a cumulative maximum of currently (1994) \$100,000 and separately non-interest bearing demand deposits to a cumulative maximum of currently (1994) \$100,000. *(Contact the FDIC in Washington for current coverage and conditions.)*

FEDERAL FUNDS RATE: The rate of interest at which Federal funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, HUD. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed rate mortgages. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotation basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GENERAL FUND: Used to account for all activities of the general government not accounted for in some other fund including park maintenance and administration. The general fund is the principal operating fund of the District.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA OR GINNIE MAE): Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHM mortgages. The term passthroughs is often used to describe Ginnie Maes.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

MARKET VALUE: The price at which a security, if trading, could presumably be purchased or sold.

MARK-TO-MARKET: This is the practice of reporting any change in market value of an investment.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establish each party's rights in the

transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities, in the event of default of the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states, the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state-the so-called legal list. In other states the trustee may invest in a security if it is one, which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which as segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

REPURCHASE AGREEMENT (RP or REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money that is, increasing bank reserves.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SPECIAL REVENUE FUND:

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BOND: Long-term U.S. Treasury securities having initial maturities of more than ten years.

TREASURY NOTES: Intermediate term coupon bearing U.S. Treasury securities having initial maturities of from one to ten years.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as non-member broker dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) Income Yield is obtained by dividing the current dollar income by the current market price for the security. (b) Net Yield or Yield to Maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Recommended Practice

Collateralization of Public Deposits

Safety of public funds should be the foremost objective in managing public funds. Collateralization of public deposits through pledging of appropriate securities is the only way to fully guarantee the safety of such deposits.

Additionally, public entities should implement programs of prudent risk control. Such programs could include a formal depository risk policy, credit analysis and use of fully secured investments.

Statewide collateralization programs have generally provided to be cost effective and beneficial for both the public sector and its depositories. In the absence of an effective statewide collateral program, local officials should establish and implement collateralization procedures.

Adopted: June 2, 1987

Attachment #2

SAMPLE PUBLIC BODY-FINANCIAL INSTITUTION SECURITY AND CUSTODY AGREEMENT

This agreement is made and executed this XX day of XXXXXXX 201__, by and between the Plainfield Township Park District a body politic and corporate in the State of Illinois; Plainfield Township Park District, ("Financial Institution") and ("Custodian").

WHEREAS, the Public Body desires to continue to maintain deposits of the Public Body's funds at the Financial Institution;

WHEREAS, the Financial Institution desires to hold the funds of the Public Body and can provide pledged securities as collateral security for those deposits; and

WHEREAS, the Public Body and the Financial Institution desire the Custodian to maintain custody from time to time of certain of the Financial Institution's securities for the benefit of the Public Body as collateral security for the Public Body's deposit accounts maintained at the Financial Institution;

NOW, THEREFORE, it is agreed by and between the Public Body, the Financial Institution and the Custodian as follows:

1. Securities Interest

The Financial Institution hereby pledges and grants in favor of the Public Body a lien and continuing security interest in the securities deposited with the Custodian from time to time, all substitutions and additions thereto, all other rights and privileges incident to such securities, and all proceeds and profits of any of the foregoing ("Collateral") as collateral security for all deposit accounts maintained from time to time for the Public Body with the Financial Institution. The Financial Institution shall take all necessary steps to transfer and perfect this security interest pursuant to Illinois Commercial Code. The lien and security interest provided for hereunder shall not be deemed to disaffirm, replace or otherwise adversely affect the existence and effectiveness of an lien or security interest previously or hereafter granted by the Financial Institution in favor of the Public Body, pursuant to this agreement or otherwise.

2. Identification and Value of Securities

The Financial Institution agrees to deposit and the Custodian agrees to accept any documents necessary to facilitate transfer of title in the event of subsequent release to the Public Body. With respect to each deposit of pledged securities made with the Custodian, the Financial Institution will execute and deliver to the Public Body a written confirmation identifying the pledged securities and the value thereof (and, if delivered in substitution or replacement of existing Collateral with the written authorization of the Public Body, the collateral being proposed by substitution). The Financial Institution will also deliver to the Public Body a copy of a receipt by the Custodian accepting the pledged securities. As used in this agreement, "value" of Collateral means the lesser of the face principal amount of the securities constituting Collateral or the current market value. Current market value of any pledged securities shall be as determined and agreed between the Public Body and the Financial Institution from time to time, each acting reasonable in good faith.

3. Permitted Securities

Securities pledged hereunder and deposited with the Custodian shall be of one or more of the following types:

The types of securities may be modified from time to time by agreement between the Public Body and the Financial Institution.

4. Public Body Demand for Additional Collateral

In the event that the amount of all deposits of the Public Body maintained with the Financial Institution at the close of any business day exceeds 125% of the value of the Collateral, the Public Body may, by notice to the Financial Institution, demand that the Financial Institution deliver additional Collateral to the Custodian, of a value which together with the Collateral then held by the Custodian, shall equal or exceed % (or such other percentage agreed upon by the Public Body and the Financial Institution) of the amount of deposits at the close of business that day. The failure of the Financial Institution to deliver the requested additional Collateral within 24 hours after the demand by the Public Body shall constitute a default. In addition to the rights enumerated in section 13 of this agreement, the Public Body shall have the right to immediately collect its deposits with the Financial Institution without penalty.

5. Release or Substitution of Securities

The Financial Institution shall have the right at any time to seek to substitute Collateral of equal value and of the type as permitted under Section 3 and otherwise acceptable to the Public Body. Substituted Collateral shall be considered Collateral for all purposes. If the substitute collateral is of equal or greater value, similar maturity and included in section 3, above, substitution can take place without approval of the Public Body. Notice of the substitution should be sent to the Public Body, as provided in this agreement. If the substitute collateral is not of equal or greater value, the Financial Institution shall provide to the Public Body, at least 72 hours before the time of any substitution, a statement of the respective values of the Collateral to be replaced and the Collateral to be substituted. Except as provided herein, the Custodian agrees that no Collateral may be released and substituted without the prior written approval of the Public Body. At all times, the Custodian will maintain on file the signatures of agents of the Public Body authorized to approved releases and substitutions.

6. Financial Institution Representations and Warranties.

a. The Financial Institution represents and warrants to the Public Body that it is the owner of the Collateral and that such Collateral is and will remain free and clear of any and all security interests, liens and claims of any other person, except for the security interest granted hereunder to the Public Body. The Financial Institution shall be deemed to repeat such representation with respect to Collateral delivered in addition to or in substitution of then-existing Collateral. The Public Body's sole obligation to the Financial Institution with respect to Collateral is to return or cause the return of the Collateral to the Financial Institution at the termination, and full performance by the Financial Institution of, its obligations with respect to all deposits of the Public Body secured hereunder.

b. The Financial Institution agrees that all of the statements contained in this Agreement and in documents executed pursuant to this Agreement are made to induce the Public Body to deposit its

funds in the Financial Institution and with the knowledge that the Public Body will rely on these statements. This Agreement shall prevail over the terms of any other agreement between the Financial Institution and the Public Body with which it may conflict.

7. Approval by Board or Loan Committee of the Financial Institution

The Financial Institution represents that it is duly authorized, by resolution of the Board of Directors or the Loan committee of the Financial Institution, and has full right, power and authority, to execute this Agreement and the custody Agreement, and to pledge and grant a security interest with respect to the Collateral. The Financial Institution has furnished a certified copy of the authorizing resolution, attached hereto as Exhibit A. The Financial Institution shall also furnish additional resolutions, if any, approved by the Board of Directors or the Loan committee of the Financial Institution authorizing the substitution of Collateral or reauthorizing the granting of a security interest with respect to the existing Collateral.

8. Continuously Maintain Agreement as Official Record.

The Financial Institution further agrees that it will immediately upon execution keep and continuously maintain, as part of its official records, an executed copy of this Agreement, any confirmations executed hereunder and such other customary writings and records sufficient to identify those securities which have been pledged to the Public Body.

9. Maintaining Custody

The Financial Institution may participate in and use the Federal Book-Entry Account system, a service provided by the Federal Reserve Bank for its member banks for deposit of United States Treasury bills, bonds, notes, certificates of indebtedness, and Federal agency securities or the DTC system. The Custodian may hold securities in its vault and may deposit securities with a depository. The certificates representing securities, including those in bearer form, may be held in bulk form with, and may be merged into certificates of the same class of the issuer, which constitutes assets of other accounts or owners without certification as to the ownership attached. Utilization of a book entry system may be made for the transfer or pledge of securities held by the Custodian or by the securities depository. However, it is understood that the Custodian shall, at all times, maintain a separate and distinct record of the securities in the account (s).

10. Liability of the Custodian

In the event of its failure to exercise ordinary care, the Custodian will be liable only for direct damages. The Custodian shall be deemed to have exercised ordinary care if its actions or failure to act is in conformity with reasonable practice of the banking industry. Notwithstanding any other provision of this Agreement, if it becomes necessary for the Public Body to obtain court enforcement of its rights against the Custodian and the Public Body should prevail, the Custodian shall be liable for the legal fees and costs of the Public Body.

11. Instructions

Except as otherwise provided herein, the Custodian may accept and act upon instructions from the Financial Institution or the Public Body which instructions must be in writing on the letterhead of the Financial Institution or Public Body containing the signature of the person or persons authorized to

provide instructions. Instructions may also be sent by facsimile on the letterhead of the Financial Institution or Public Body, provided by instructions are also sent in writing on letterhead within one business day and both the facsimile and the writing contain the signature of the person or persons authorized to provide instructions. All instructions and confirmations given to you hereunder shall be given pursuant to authority contained in currently effective resolutions of the Public Body and by persons authorized by such resolutions to give the same. The Public Body will from time to time furnish you with certified copies of such resolutions and you may rely on authorizations contained therein until we notify you in writing of a change thereto.

12. Events Constituting Default

The following events shall constitute a default by the Financial Institution under this Agreement:

- a. The Financial Institution shall fail to pay when due principal or interest with respect to any deposit of the Public Body maintained with the Financial Institution;
- b. any representation of the Financial Institution herein shall prove to have been untrue as of the date made or any date hereafter;
- c. the Financial Institution shall fail to comply with any covenant or agreement contained herein and such noncompliance has not been cured within days of the Public Body's notice thereof to the Financial Institution;
- d. the failure or suspension of active operations of the Financial Institution;
- e. the Financial Institution shall make a general assignment for the benefit of creditors; admit in writing its inability to pay its debts as they become due; file a petition in bankruptcy or a petition seeking reorganization, arrangement, composition, readjustment, liquidation, dissolution or similar statute, law or regulation or seek the appointment of any trustee, receiver or liquidator for the Financial Institution or any material part of its properties; or
- f. any Federal or state agency or any creditor of the Financial Institution shall file any petition or seek any appointment specified in subsection e. above, or a conservator, receiver, liquidator or similar person shall be appointed with respect to the Financial Institution.

13. Rights Upon Default.

In the event of a default hereunder, the Public Body shall have all the rights and remedies of a secured party under the Illinois Commercial code with respect to the Collateral, including without limitation the right upon default to collect, liquidate, sell or dispose of the same and to apply the proceeds thereof (after deducting there from all costs and expenses relating to such collections, liquidation, sale or disposition, including reasonable attorney fees and court costs) to the payment of any deposit or other liabilities of the Financial Institution to the Public Body arising out of or as a result of the default of the Financial Institution in such manner and at such time as the Public Body may deem appropriate, with the Financial Institution to remain liable for and to immediately pay to the Public Body any deficiency and with any over plus to be returned to the Financial Institution as soon as practicable. Any requirement of the Illinois Uniform Commercial Code for reasonable notice shall be met by the mailing of written notice to the undersigned by regular mail at its address set forth below at least five days prior to the sale or other event-giving rise to the requirement of such notice. The rights and remedies specified herein shall be in addition to and supplementary of all rights and remedies which the Public Body would otherwise have at law or in equity. Any delay or failure on the Public Body's part in exercising any right or remedy hereunder shall not constitute a waiver thereof or preclude the later or further exercise thereof.

Notwithstanding any other provision of this Agreement, if it becomes necessary for the Public Body to obtain court enforcement of its rights against the Custodian and the Public Body should prevail, the Custodian shall be liable for the legal fees and costs of the Public Body.

14. Successors and Assigns.

This Agreement is continuing and binding upon the Financial Institution, its successors and assigns and shall inure to the benefit of the Public Body and the Custodian, and their respective successors and assigns.

15. Notice

All notices, demands, consents and other communications hereunder shall be in writing, and shall be deemed effective when delivered personally, or sent by telegraph or telecopy, or five days after being sent by registered or certified mail, postage prepaid, return receipt requested, at the addresses specified below, or at such other addresses or to such other parties as may be specified in writing by the parties hereto:

Public Body: _____

Financial Institution: _____

Custodian: _____

16. Fees and Expenses of Custodian

The fees and expenses of the Custodian will be paid by the Financial Institution.

17. Custodian's Right to Terminate

The Custodian shall have the right to terminate any of this agreement and its custody of any securities held pursuant hereto, upon providing thirty days written notice of termination to the Financial Institution and the Public Body. Upon termination of its custody, the Custodian will take all necessary steps to transfer the securities to the destination directed by the Financial Institution and the Public Body, jointly, and at the risk and expense of the Financial Institution. In the event that no joint direction is received, the Custodian shall transfer the securities to a trust account established by the Public Body in a financial institution having deposits of at least one hundred million dollars. Thereafter, the Custodian's liability with respect to such securities shall be fully discharged. The Custodian shall remain responsible however for any prior breaches of this Agreement.

18. Amendments.

This agreement may be modified at any time by a mutual written agreement of the parties.

19. Governing Law.

This agreement shall be construed in accordance with the laws of the State of Illinois.

Adopted 08/13/14

IN WITNESS WHEREOF, the parties have executed the foregoing Agreement the day and year first above mentioned.

PLAINFIELD TOWNSHIP PARK DISTRICT: _____

BY: _____

ITS: _____

FINANCIAL INSTITUTION: _____

BY: _____

ITS: _____

CUSTODIAN: _____

BY: _____

ITS: _____

Plainfield Township Park District Capital Asset Policy

INTRODUCTION

Purpose

The purpose of this capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The Plainfield Township Park District capital asset policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

Overview

This policy is herein established to safeguard and address the Plainfield Township Park District's investment in property, which comprises a significant resource. This policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

Further, this policy is meant to reflect the Plainfield Township Park District's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34. Specifically, the GASB Statement No. 34 suggests that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense.

INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION

Inventory

Responsibility for control of capital assets will rest with the department wherein the asset is located. The Business Department shall ensure that such control is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases, which fall below the capitalization threshold, will not be included in the capital asset inventory.

Each Department will be responsible for control of capital assets for their department. The Business Department shall ensure that such control is maintained by establishing a capital asset inventory schedule. The inventory schedule will include the following for each asset:

- Asset Description – A description of the asset (serial #, model#)
- Asset Classification (Land and Land Improvements, Building and Building Improvements, Vehicles, Machinery and Equipment, and Infrastructure Assets)
- Department name and physical location of asset
- Date asset was purchased/acquired and or disposed
- Cost of Asset
- Method of acquisition (purchased or donated)
- Estimated useful life

This list will be maintained and updated by the Business Department and given to the Department Director for review on an ongoing basis.

Valuing Capital Assets

Capital assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

Capitalizing

When to Capitalize Assets:

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes an item must be at or above the capitalization threshold (see schedule-page 3) and have a useful life of at least one year.

Assets not Capitalized:

Capital assets below the capitalization threshold (see schedule-page 3) on a unit basis but warranting “control” shall be inventoried and an appropriate list will be maintained.

Capital Assets should be capitalized if they meet the following criteria:

- Tangible
- Useful life of more than one year (benefit more than a single fiscal period)
- Cost exceeds designated threshold (see schedule-page 3)

Capital Assets include the following major classes of assets:

Land and Land Improvements – Capitalized value is to include the purchases price plus costs such as legal fees and filing fees; improvements such as parking lots, fences, pedestrian bridges, landscaping.

Building and Building Improvements – Costs include purchase price plus costs such as legal fees and filing fees; improvements include structures and all other property permanently attached to, or an integral part of the structure. These costs include re-roofing, electrical/plumbing, carpet replacement, and HVAC.

Vehicles – Costs include purchase price plus costs such as title & registration.

Machinery and Equipment – Assets included in this category are tractors, mowers, generators, office equipment (photo copiers, printers), playground equipment, phone system, and kitchen equipment.

Furniture & Fixtures – Assets included in this category are office furniture.

Depreciation

Depreciation is computed on a straight-line method with depreciation computed on a monthly basis from the month of acquisition. Additions and improvements will only be capitalized if the cost either enhances the asset’s functionality or extends the asset’s useful life.

Projects in process will be added to the asset base as the projected expenses are incurred. However, the project will first need to meet its individual threshold.

Approved May 13, 2015
 Plainfield Township Park District
 Capital Asset Policy – Continued

Capital Assets Useful Lives are as follows:

	<u>Useful Life in Years</u>	<u>Capitalization Threshold</u>	<u>Inventory Threshold</u>
Land	N/A	\$ 1	\$ 1
Land Improvements		5,000	1
Steel Bleachers	5		
Parking Lots	15		
Fences/Bridges/Landscaping	30		
Concrete Improvements	30		
Buildings		5,000	1
Concession/Maintenance/Office	50		
Building Improvements		5,000	1
Furniture	10		
HVAC	20		
Re-Roofing	30		
Electrical/Plumbing	20		
Carpet Replacement	10		
Vehicles		5,000	1
Vehicles – General	5		
Machinery & Equipment		5,000	1,000
Tractors	5		
Mowers	5		
Office Equipment	20		
Playground Equipment	18		
Generators	20		
Phone System	10		
Kitchen Equipment	10		
Furniture & Fixtures			
Office Furniture	20	5,000	1,000

OTHER

Removing Capital Assets from Inventory

Capital assets are to be removed from inventory in accordance with the Plainfield Park District Asset Disposal Policy.

Donations or Transfer

The Business Department must be notified by the responsible department to add additions and deletions from donated or transferred assets to the inventory listing.

Lost or Stolen Property

When suspected or known losses of inventoried assets occur, the Department should conduct a search for the missing property. The search should include transfer to another department, storage, scrapping, surplus property. If the missing property is not found, the department must contact the Business Department.

PLAINFIELD TOWNSHIP PARK DISTRICT, Illinois Outstanding Check Policy

Purpose

The purpose of the PLAINFIELD TOWNSHIP PARK DISTRICT, Illinois Outstanding Check Policy is to ensure accurate cash reporting and management.

Procedure

When a check is outstanding for more than six (6) months the PLAINFIELD TOWNSHIP PARK DISTRICT's Treasurer, or his/her designee, shall notify the payee by first class mail that the check was issued and is still outstanding. The letter shall indicate the check number, check date, and the amount of the outstanding check and purpose if known. The payee will have 30 days to claim the outstanding check.

At least once each year, the PLAINFIELD TOWNSHIP PARK DISTRICT's Treasurer, or his/her designee, shall prepare a listing of all checks that have been outstanding for more than six (6) months in which notification was sent to the payee and the check was not claimed. A journal entry will be done to deposit the funds into the PLAINFIELD TOWNSHIP PARK DISTRICTS's unclaimed liability account.

Once a year, following the Fiscal Year end, the PLAINFIELD TOWNSHIP PARK DISTRICT's Treasurer will review the listing of all checks that have been outstanding and deposited into the unclaimed liability account to determine which outstanding checks will be sent (checks dated seven (7) years or older) to the State of Illinois, Unclaimed Property Division, per State Statute.

ASSET DISPOSAL POLICY – Board approved July 22, 2009

Procedure for Asset Disposal:

- a) It is the practice of the Plainfield Township Park District (“District”) to receive the maximum value from its assets, whether purchased or donated. When the District has accumulated certain personal properties which are no longer in the best interest of the District because they are obsolete, beyond their life of reasonable use, or otherwise no longer functional to the District, the following asset disposal procedures will ensure that the asset has provided its intended value and that disposal will be conducted in an equitable and efficient manner.
- b) On an annual basis, the Department Head will review personal property within their Department to determine whether or not the same is obsolete or no longer functional. When the Department Head determines that District personal property is no longer useful to the District, they shall submit an Asset Disposal Request to the Executive Director for review. The Asset Disposal Request form outlines the type of asset, the value, and recommended method of disposal. Upon review, the Executive Director will then submit the request to the Board of Commissioners for their approval.
- c) The Board shall review the asset disposal request and determine that it is in the best interest of the District to sell, trade in, donate to a non-profit organization, dismantle for parts, scrap/destroy or otherwise dispose of such property in accordance with this policy. Disposal decisions and methods will be determined based on what is in the best interest of the District.
- d) Per 70 ILCS 1205/8-22, three-fifths of the members of the Board must authorize, by ordinance, the disposal of personal property, at a regular or special meeting. They may authorize the conveyance or sale of that personal property in any manner they may designate, with or without advertising.

Methods of Disposal

Trade In or Exchange:

- a) If the Board determines it to be the best interest of the District to exchange an item of personal property for valuable consideration, it shall authorize such exchange upon terms and conditions it deems appropriate.

Donation:

If the District is unable to sell the personal property after solicitation to the public, the District may give the personal property to any not-for-profit corporation, organization, or entity, as determined by section 501(c)(3) of the Internal Revenue Code, having its principal place of business or doing a substantial amount of business within District boundaries at no charge to the recipient. It would be inappropriate to donate to another governmental entity, including other Parks Districts or Villages.

Sale:**Public Auction**

In the event the personal property to be disposed of has a value over \$5,000, it should be auctioned and a minimum bid to be accepted will be established by the Board and the item will be advertised as follows:

- a) Public notice of the disposition including time, place, terms of disposition and the schedule of disposition shall be posted in a public place, noticed to the general public and placed and on the District website. No sale of personal property shall be effected by the District until the public notice has been posted for ten (10) days, and thereafter, the Executive Director is authorized to proceed to deliver a bill of sale for any or all of such items to the highest bidder. In the event the property does not sell at public auction, it may be donated or disposed of at the direction of the Board.
- b) If the Board of Commissioners determine that it is not practical to so advertise the disposition, they may dispose of the surplus property in whatever manner most advantageous to the District.

Other Methods:

Property may be sold through other methods that the Board determines are the best interest of the District in having the personal property sold in a timely manner for its fair-market value, and in receiving full payment at or before the time of any sale.

DISMANTLE:

In the event that the personal property is of no use to the District as a whole, then it may be dismantled, and parts of the personal property may be reused where needed in the District. The residual is to be discarded in a safe and efficient manner.

SCRAPPED/DESTROYED:

When personal property cannot be sold, traded-in, or donated and has exhausted its usefulness to the park district, it may be disposed of in a safe, efficient manner as directed by the Board of Commissioners. All efforts will be made to recycle items when possible.

DISPOSAL OF COMPUTER-BASED EQUIPMENT

In the event that data storage devices, such as hard drives, are to be disposed of, it is the responsibility of the Department Head of Information Technology to remove any sensitive data prior to disposal.

**Plainfield Park District
Comprehensive Revenue Policy**

Statement of Policy

The Plainfield Park District uses multiple sources of revenue to supplement the revenue received in the form of taxes, because it is not financially feasible or healthy to rely solely on one source of revenue to support diversified quality parks and recreation programs. Some sought out sources may include fees and charges, donations, sponsorships, marketing and advertising agreements and endowments. The Park District will evaluate all new sources of revenue before acceptance.

Fees and Charges

A system of fees and charges is an efficient and equitable way to distribute the costs associated with providing services that exceeded the ability of the tax base to support the costs. With this in mind, the Park District has developed these goals and guidelines with the intention of uniformly defining the method used to determine pricing levels for fees and charges.

The Park District primarily provides recreation services on three different levels. Those levels include services that benefit the entire community, services that mostly benefit the user but to some extent benefit the community, and services that benefit only the user. The chart below explains the differences in these levels.

The concept of estimated cost recovery involves setting fees and charges based on the level of service. That revenue received equals the total cost of providing a particular service and is critical to the success of this system.

Who Benefits?	All the people of the community	Primarily the participant but all citizens to some extent	Participant only
Who Pays?	The community primarily through sponsorships and donations and lastly through taxation. NO USER FEES	Participant and the community split the cost	Participant pays the full cost
Desirability or feasibility of fees	Not desirable or feasible	Desirable and feasible	Desirable and feasible
Example program or services	Movies in the Park Patriotic Picnic	Teen and Senior programming	Dance, Youth sports, Great Adventures
Cost Recovery Structure	None or very little	Direct costs plus 12% for indirect cost	Total direct and indirect costs plus 25% for overhead (37% total)

A. Definitions

1. Direct Cost: These are costs that are directly attributed to an individual service and include: instructor salary, materials, transportation, admission fees, specific marketing costs, building rent in non-district owned facilities, etc.
2. Indirect Cost: These are costs that cannot be associated directly with an individual service but can be attributed to the delivery of that service or the location where the service is provided and include: supervision cost, utility cost of a specific building, building maintenance and cleaning, office and restroom supply costs, etc.
3. Total Cost: This is the cost of providing a service and includes both the direct cost and an allocated portion of the indirect cost.

4. Overhead: These costs that are not easily attributable directly or indirectly to a specific service and include: salaries of administrative, registration, maintenance, and accounting personnel, general supplies, bank fees, information technology costs, brochure, website, and general marketing costs, utilities for facilities, etc.

B. Goals

In order to provide recreation opportunities in our community, the Park District will use tax revenues to improve and manage all of the land, facilities and recreation programs that have been determined to benefit all taxpayers.

Taxpayers should not be asked to meet the entire cost of providing activities and facilities that involve considerable expenses and serve a special interest with a limited number of participants. Charging fees for these programs is an equitable method of recovering costs for targeted or specialized programs and services.

However, fees and charges should not become a barrier for participation or a method of excluding any resident of the Park District. The participant will be referred to the Friends of the Plainfield Park District Foundation for their financial assistance program.

C. General Guidelines

1. The Park District will not charge fees to residents for entrance into parks, playgrounds, sled hills, or informal uses of outdoor athletic facilities (when not previously scheduled).
2. The Park District will charge fees for specialized services that do not benefit the entire community including recreational programs. These fees will be structured to pay for the cost of offering the program and contribute to overhead as outlined below.
3. The Park District will actively seek other sources of revenue such as sponsorships, donations or grants to partially subsidize community-wide events and programs.
4. The Park District will charge entry fees for admission to special use facilities such as the district swimming pool.
5. The Park District may charge membership and/or initiation fees for access and use of a facility or a program.
6. Managers may prorate fees through the end of a class session if a person wishes to participate in a program after the first class of a program and the desired outcome of the program does not depend on attending all classes.
7. The Park District may develop special pricing strategies including differential fees for different types of organizations, different times of the year, incentives to increase participation, and group, repeat business, or multiple family member discounts.
8. Since non-residents of the Park District do not support the District through taxes, they should pay an additional fee to assist with the costs associated with overhead, facility maintenance and development, and program development expenses covered by taxes. This fee is known as the non-resident fee and will be charged where appropriate.
9. Supervisors and coordinators will consider appropriate direct, indirect, and overhead costs, market conditions, and target markets when developing fees and charges for all park district services.
10. The Park District will consider the cost of using the facility when determining the total cost of offering programs instructed by a contractual third party.
11. The minimum number of participants per class needed to achieve revenue policy goals will be the determining factor in setting class minimums. Programs must reach minimum participant levels one week before the class starting date or the Park District will cancel the program (new program ideas are exempt from this guideline for one year to allow the program to grow), unless continuation of the program is approved by the appropriate department head.
12. Financial Assistance may be available to residents that prove financial hardship for various programs regardless of the amount of tax support the program or facility receives through the Friends of the Plainfield Park District Foundation.

D. Community Based Recreation Programs Guidelines

Community based recreation programs developed from a philosophy of providing recreation opportunities at the neighborhood level. To accomplish community-based recreation, the Park District operates three neighborhood community centers.

1. Property taxes partially offset the operational costs.
2. The revenue produced by these programs is expected to exceed the direct program costs (wages, services, materials, supplies, transportation, facility use fees, etc.) and show a minimum 12% contribution for indirect expense and 25% toward the overhead costs associated with programming.
3. Non-residents are assessed an additional fee that is 25% of the base charge. The department head has the discretion of modifying the non-resident fee in order to stay competitively priced and meet the needs of the community members.

E. Revenue Facilities/Program Guidelines

Revenue facilities and programs are service-oriented activities that are designed to generate excess revenue. Examples include but are not limited to the outdoor swimming pool, equestrian center, youth basketball, and dance.

1. Tax revenue will not fund operational costs for revenue facilities and programs.
2. The revenue produced by these facilities and programs should exceed the total operational costs (Direct and indirect costs-wages, contractual services, repairs, supplies, capital development, facility use fees, utilities, etc.) and show a minimum 25% contribution to overhead.
3. Residency is not necessarily a consideration when determining differential pricing for revenue facilities and programs unless a facility or program overuse becomes a problem or capacity levels prevent residents from participating. The Park District may consider residency when determining pricing levels to meet revenue goals.

Alternate Revenue Sources

A. Park District Partnerships

The Park District shall not restrict the activities of other organizations if they wish to raise funds for the benefit of the Park District as long as the mission and values of the Park District are not compromised.

B. The Park District will be aggressive in seeking grants that meet the District's mission. Grants may provide funds for operational and capital costs.

C. Facility Rental

The Park District reserves the right to rent facilities to members of the community and outside organizations for meetings and programs. Facility rental procedures apply.

D. Lease Contracts

On a limited basis, the Park District may choose to lease properties or facilities to private operators or individuals in compliance with the Illinois Park District Code regarding lease contracts.

E. Advertising

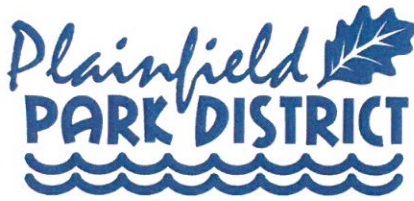
Advertising is accepted in Park District publications. The Park District reserves the right to refuse advertising that could be in direct competition to any of its own programs or facilities. All advertising fees cover the cost of advertising and include a suitable profit margin to maintain competitive advertising rates.

F. Sponsorship

The Park District will accept sponsorships in the form of cash or in-kind donation for community-wide special events or programs. The purpose of the sponsorships is to off-set costs associated with the event or program. Any organization wishing to contribute toward a program or event cannot conflict with the values or mission of the Park District.

Policy Review

This policy will be reviewed by staff on a yearly basis and brought before the Board of Commissioners for review as the changing needs of the Park District are evaluated.



*Serving all of Plainfield Township
and portions of Na-Au-Say and
Wheatland Townships*

PLAINFIELD PARK DISTRICT

Revised 4/18/2007, Effective 7/1/2007. Revised 5/13/09

PURCHASING POLICY

The purpose of this policy is to ensure that purchases stay within the approved budget and that staff maintain the integrity of the budget by obtaining the best price and value for purchases.

Plainfield Park District shall comply with the statutory purchasing requirements of the State of Illinois and state purchasing statute supersedes this purchasing policy.

Approval for purchases as outlined in this policy is required **before** items are ordered or purchases are made.

Any purchase that exceeds the budgeted line item requires the approval of the Department Head and the Executive Director.

In the event that the Executive Director and Department Head are unavailable for authorization and a purchase must be made to facilitate efficient operations, verbal approval, followed by an e-mail or other written notification is permitted, in addition, the Business Manager is to be notified. However, planning for purchases is expected. This is on an emergency basis only.

I. Purchases \$500.00 or less

All budgeted purchases \$500.00 or less will require approval by their Department Head.

II. Purchases between \$500.01 to \$1,999.99

All budgeted purchases between \$500.01 to \$1,999.99 will require a purchase order approved by the Department Head, with final approval by the Executive Director. The Department Head will ensure that the best price and best value for that item has been reviewed.

III. Purchases between \$2,000.00 to \$9,999.99

Three quotes are needed for purchases between \$2,000.00 to \$9,999.99. Please attach the completed Quote Form to the Purchase Order for authorization from the Department Head and Executive Director. Please include freight whenever possible.

If total purchases for the fiscal year from a single vendor exceed \$2000.00, then three quotes are needed.

Recreation
Administration
Center
23729 W. Ottawa St.
Plainfield, IL 60544
Phone: (815) 436-8812

Heritage Professional
Center
24023 W. Lockport St.
Plainfield, IL 60544
Phone: (815) 254-2992

Streams Recreation
Center
24319 Cedar Creek Ln.
Plainfield, IL 60586
Phone: (815) 439-4557

Normantown Equestrian
Center
12151 S. Normantown Rd.
Plainfield, IL 60585
Phone: (815) 254-1950

Maintenance Shop
22500 W. Lockport St.,
Plainfield, IL 60544
Phone: (815) 436-2029

IV. Purchases between \$10,000.00 to \$19,999.99

In addition to obtaining three quotes, approval from the Department Head and Executive Director, the Board will be informed of budgeted purchases via memo or staff report by the appropriate Department Head.

V. Open Purchase Orders

An open purchase order may be used for frequent vendors for more efficient operations with approval by the Department Head and Executive Director.

VI. Competitive bidding process for purchases more than \$20,000

Due to statutory law, the Plainfield Park District is required to advertise for sealed bids through the public bidding process for contracts for supplies, materials, or work for an expenditure more than \$20,000. Please refer to the Park District Code for bidding procedures.

When specialized or unique items are needed, but cannot be competitively bid due to a single source, please see the Executive Director for approval.

VII. Professional Services between \$2,000.00 to \$9,999.99

With prior approval of the Executive Director, staff may engage professional service firms without obtaining three quotes, when it can be reasonably demonstrated that it is in the best interest of the park district. It is expected that staff will seek quotes, request proposals and conduct interviews and base their decision on, but not limited to, quality of work, work experience, price and history with the park district. Staff shall inform the board of their selection. **When changes in fees for professional services are greater than 10% over the original amount, as informed to the board, the board and the Executive Director will be informed of this change.**

VIII. Professional Services \$10,000.00 and greater

When changes in fees for professional services are greater than 10% or \$10,000.00, whichever is less over the original amount, as originally approved by the board, board approval is required. In addition to following the procedures in Section VII, board approval is also required.

IX. Receipt of Orders & Services

Please notify the Business Department if you have ordered something and have not received it or you have returned the item(s). This would prevent paying for items or services not yet received. Additionally, appropriate account codes shall be indicated on the approved invoices, if not already on the P.O.

X. Changed Purchase Orders

If a purchase is different than the approved amount, the purchase order or invoice will be returned for re-approval.

It is expected that each employee follow purchasing procedures as outlined in this policy. If an employee is not adhering to the purchasing policy, disciplinary action may result.

Please note that this policy may be amended as needed for optimal internal control, as well as efficient operations.

Plainfield Park District Summary Reports

- Consolidated Fund Balance Recap Report
 - Report represents the June 30, 2015 ending audit fund balance, estimated December 31, 2015 ending fund balance, and the estimated December 31, 2016 ending fund balance. This is calculated by adding estimated revenues and subtracting estimated expenses to the prior year fund balance.
- Expanded Fund Balance Recap Report
 - Report is an expanded form of the Consolidated Fund Balance Recap Report. The first chart represents estimated revenue and expense projections through December 31, 2015. The second chart represents the 2016 budgeted revenues and expenses through December 31, 2016 as well as the estimated ending fund balance at December 31, 2016.
- Fund Balance Policy Minimum/Maximum Targets
 - Report is based on estimated fund balances ending December 31, 2016 and using 2016 budgeted expenditures to calculate minimum and maximum fund balance targets.
- Fund Balance History
 - Report using fiscal year-end audit fund balances for fiscal years 2006 through 2015 (ending June 30, 2015) and estimated 2015 (ending December 31, 2015) fund balances as well as, estimated 2016 fund balances (ending December 31, 2016).
- Park District Tax Rate Comparisons
 - Chart representing tax rates for other park districts in Will County, Illinois in comparison with the Plainfield Park District
- Property Tax History
 - Report displays the change in Equalized Assessed Value, Total Tax Extension, and Tax Rate from 2006 through 2014
- Annual Debt Service Levy
 - Report showing the bond payment schedule for General Obligation Limited Bonds for Plainfield Park District; highlights current and future levy amounts for these bonds.
- Revenues by Source
 - Chart representing the budgeted revenues received by the Plainfield Park District by source for 2016
- Expenses by Category
 - Chart representing the budgeted expenses by category to be paid by Plainfield Park District for 2016

- Budgeted Interfund Transfers
 - All 2016 budgeted transfers to Capital Projects from various funds. All transfers are budgeted based on surplus amounts expected in Corporate, Recreation, and Special Recreation funds. Transfers are done at the end of every fiscal year and are budgeted as expenditures in the Capital Projects fund in the second subsequent fiscal year. For example: Transfers budgeted for FY2016 will be transferred at the end of 2016 and expended in FY2018 based on actual transfers.
- Revenues by Fund
 - Represents revenues by fund
- Expenses by Fund
 - Represents expenses by fund

Fund Structure

In governmental accounting, all financial transactions are organized within funds. The Park District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. Third, these accounts must be self-balancing and must include information about all of the financial resources revenues, expenditures, and fund balance. The Park District uses a detailed line item format to monitor revenues and expenditures.

The Park District makes use of five Governmental Fund types, General Corporate Fund, Recreation Fund, Special Recreation Fund, Debt Service Fund, Capital Projects Fund and Non-Major Funds (Liability Fund, Social Security Fund, Police Protection Fund, Illinois Municipal Retirement Fund, and Park Donation Fund).

Major Funds

General Corporate Fund – This fund is used to account for the administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. The primary funding is provided through property taxes, reimbursements, rentals, donations, and interest income.

Recreation Fund – The Recreation fund is used to account for operations of all recreation programs. Financing is provided from program fees, property taxes, rentals, reimbursements and contracts, donations, and interest income.

Special Recreation Fund – This fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to LCSRA, to provide special recreation programs for the physically and mentally handicapped.

Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital projects.

Non-Major Funds

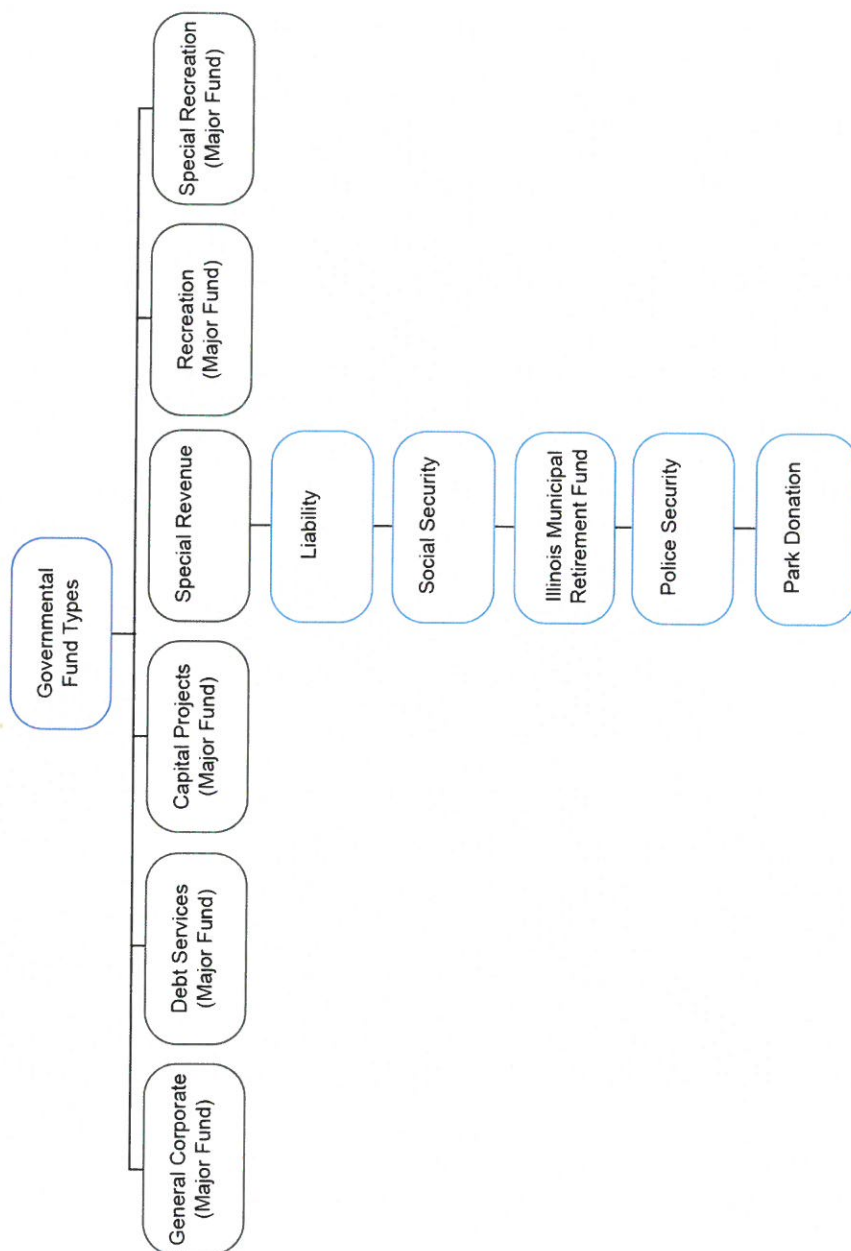
Liability Fund – This fund accounts for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

Social Security Fund- The Social Security Fund is used to account for revenues derived from an annual property tax levy for purposes of meeting costs associated with participation in the "Social Security Act".

Illinois Municipal Retirement Fund – The IMRF Fund accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Revenues are provided from an annual property tax levy, which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Payments to IMRF and receipts of property taxes are the major activities in this fund.

Police Protection Fund – The police protection fund was used to account for revenues derived from annual property tax levy for the purposes of meeting costs associated with organizing and maintaining a police system within the parks and playgrounds maintained by the District. The District currently does not engage in paid, contractual services for police services.

Park Donation Fund - The Park Donation fund is used to account for revenues derived from developer donations from the District's land/cash ordinance and for costs associated with projects authorized through the land/cash ordinance.



Consolidated Fund Balance Recap Report

FUND	FUND NAME	2015A Estimated Projections				Estimated	2016 Budget		12/31/2016	2016	
		6/30/2014	6/30/2015	Audit	Revenues	Expenses	Fund Balance	Revenues	Expenses	Fund Balance	Net Income/Loss
Operating Budgets											
01	Corporate Fund	1,391,847	1,554,128	1,554,128	1,465,654	1,261,230	1,758,552	3,028,377	3,333,946	1,452,983	(305,569)
02	Recreation Fund	1,555,953	902,385	902,385	1,242,965	1,082,575	1,062,775	2,632,471	2,623,808	1,071,438	8,663
03	Museum Fund	4,516	4,516	4,516	-	-	4,516	-	-	4,516	-
04	Paving & Lighting Fund	77,854	5,513	5,513	1,042	6,555	-	-	-	-	-
05	Audit Fund	10,652	9,675	9,675	5,271	14,946	-	-	-	-	-
06	Liability Fund	123,762	142,119	142,119	99,446	151,683	89,882	120,233	151,000	59,115	(30,767)
07	I.M.R.F. Fund	194,646	168,600	168,600	163,500	135,576	196,524	238,913	310,000	125,437	(71,087)
08	Debt Service Fund	358,369	425,976	425,976	477,311	897,611	5,676	980,598	980,598	5,676	-
12	Park Donation Fund	452,666	452,666	452,666	-	-	452,666	-	-	452,666	-
13	Police Protection Fund	52,356	50,751	50,751	2	585	50,168	5	1,650	48,523	(1,645)
14	Special Recreation Fund	786,252	213,434	213,434	381,233	195,861	398,806	788,014	1,152,014	34,806	(364,000)
15	Social Security Fund	101,435	95,667	95,667	92,771	90,500	97,938	171,511	202,000	67,449	(30,489)
16	Unemployment Fund	-	29,295	29,295	-	29,295	-	-	-	-	-
17	Working Cash	76,552	76,552	76,552	-	-	76,552	-	-	76,552	-
Total Operating Budgets		5,110,308	4,131,277	4,131,277	3,929,195	3,866,417	4,194,055	7,960,122	8,755,016	3,399,161	(794,894)
Capital Budgets											
09	Capital Projects Fund	374,955	1,770,377	1,770,377	380,250	405,707	1,744,920	1,868,026	2,239,075	1,373,871	(371,049)
Total Capital Budgets		374,955	1,770,377	1,770,377	380,250	405,707	1,744,920	1,868,026	2,239,075	1,373,871	(371,049)
Grand Totals		5,485,263	5,901,654	5,901,654	4,309,445	4,272,124	5,938,975	9,828,148	10,994,091	4,773,032	(1,165,943)

- o Report represents the June 30, 2015 ending audit fund balance, estimated December 31, 2015 ending fund balance, and the estimated December 31, 2016 ending fund balance. This is calculated by adding estimated revenues and subtracting estimated expenses to the prior year fund balance.

Expanded Fund Balance Recap Report

2015A Estimated Projections										
FUND	FUND NAME	6/30/2015 Audit	Revenues	Transfers	Revenues Net of Transfers	Expenditures	Transfers	Expenditures Net of Transfers	Estimated 12/31/2015 Fund Balance	Estimated 12/31/2015 Net Income/Loss
Operating Budgets										
01	Corporate Fund	1,554,128	1,465,654	-	1,465,654	1,261,230	50,000	1,211,230	1,758,552	204,424
02	Recreation Fund	902,385	1,242,965	-	1,242,965	1,082,575	-	1,082,575	1,062,775	160,390
03	Museum Fund	4,516	-	-	-	-	-	-	4,516	-
04	Paving & Lighting Fund	5,513	1,042	-	1,042	6,555	6,555	-	-	(5,513)
05	Audit Fund	9,675	5,271	-	5,271	14,946	-	14,946	-	(9,675)
06	Liability Fund	142,119	99,446	-	99,446	151,683	-	151,683	89,882	(52,237)
07	I.M.R.F. Fund	168,600	163,500	-	163,500	135,576	-	135,576	196,524	27,924
08	Debt Service Fund	425,976	477,311	-	477,311	897,611	-	897,611	5,676	(420,300)
12	Park Donation Fund	452,666	-	-	-	-	-	-	452,666	-
13	Police Protection Fund	50,751	2	-	2	585	-	585	50,168	(583)
14	Special Recreation Fund	213,434	381,233	-	381,233	195,861	180,204	15,657	398,806	185,372
15	Social Security Fund	95,667	92,771	-	92,771	90,500	-	90,500	97,938	2,271
16	Unemployment Fund	29,295	-	-	-	29,295	-	29,295	-	(29,295)
17	Working Cash	76,552	-	-	-	-	-	-	76,552	-
Total Operating Budget		4,131,277	3,929,195	-	3,929,195	3,866,417	236,759	3,629,658	4,194,055	62,778
Capital Budgets										
09	Capital Projects Fund	1,770,377	380,250	236,759	143,491	405,707	-	405,707	1,744,920	(25,457)
Total Capital Budget		1,770,377	380,250	236,759	143,491	405,707	-	405,707	1,744,920	(25,457)
Grand Totals		5,901,654	4,309,445	236,759	4,072,686	4,272,124	236,759	4,035,365	5,938,975	37,321

2016 Budget										
FUND	FUND NAME	Estimated 12/31/2015 Fund Balance	Revenues	Transfers	Revenues Net of Transfers	Expenditures	Transfers	Expenditures Net of Transfers	Estimated 12/31/2016 Fund Balance	Estimated 12/31/2016 Net Income/Loss
Operating Budgets										
01	Corporate Fund	1,758,552	3,028,377	-	3,028,377	3,333,946	265,619	3,068,327	1,452,983	(305,569)
02	Recreation Fund	1,062,775	2,632,471	-	2,632,471	2,623,808	52,357	2,571,451	1,071,438	8,663
03	Museum Fund	4,516	-	-	-	-	-	-	4,516	-
04	Paving & Lighting Fund	-	-	-	-	-	-	-	-	-
05	Audit Fund	-	-	-	-	-	-	-	-	-
06	Liability Fund	89,882	120,233	-	120,233	151,000	-	151,000	59,115	(30,767)
07	I.M.R.F. Fund	196,524	238,913	-	238,913	310,000	-	310,000	125,437	(71,087)
08	Debt Service Fund	5676	980,598	-	980,598	980,598	-	980,598	5,676	-
12	Park Donation Fund	452,666	-	-	-	-	-	-	452,666	-
13	Police Protection Fund	50,168	5	-	5	1,650	-	1,650	48,523	(1,645)
14	Special Recreation Fund	398,806	788,014	-	788,014	1,152,014	730,231	421,783	34,806	(364,000)
15	Social Security Fund	97,938	171,511	-	171,511	202,000	-	202,000	67,449	(30,489)
16	Unemployment Fund	-	-	-	-	-	-	-	-	-
17	Working Cash	76,552	-	-	-	-	-	-	76,552	-
Total Operating Budget		4,194,055	7,960,122	-	7,960,122	8,755,016	1,048,207	7,706,809	3,399,161	(794,894)
Capital Budget										
09	Capital Projects Fund	1,744,920	1,868,026	1,048,207	819,819	2,239,075	-	2,239,075	1,373,871	(371,049)
Total Capital Budget		1,744,920	1,868,026	1,048,207	819,819	2,239,075	-	2,239,075	1,373,871	(371,049)
Grand Totals		5,938,975	9,828,148	1,048,207	8,779,941	10,994,091	1,048,207	9,945,884	4,773,032	(1,165,943)

o Report is an expanded form of the Consolidated Fund Balance Recap Report. The first chart represents estimated revenue and expense projections through December 31, 2015. The second chart represents the 2016 budgeted revenues and expenses through December 31, 2016 as well as the estimated ending fund balance at December 31, 2016.

Fund Balance Policy
Minimum/Maximum Targets

<u>FUND</u>	<u>FUND NAME</u>	2016 Expenditures	Estimated 12/31/2016 Fund Balance	Minimum Target Fund Balance	Maximum Target Fund Balance	Meets Fund Balance Policy Requirements?
<u>Operating Budgets</u>						
01	Corporate Fund	3,068,327	1,452,983	1,278,470	1,534,164	YES
02	Recreation Fund	2,571,451	1,071,438	1,071,438	1,285,726	YES
03	Museum Fund	-	4,516	-	-	N/A
04	Paving & Lighting Fund	-	-	-	-	N/A
05	Audit Fund	-	-	-	-	N/A
06	Liability Fund	151,000	59,115	50,333	62,917	YES
07	I.M.R.F. Fund	310,000	129,239	103,333	129,167	YES
08	Debt Service Fund	980,598	5,676	-	-	YES
12	Park Donation Fund	-	452,666	-	-	N/A
13	Police Protection Fund	1,650	48,523	-	-	N/A
14	Special Recreation Fund	421,783	34,806	21,089	21,089	YES
15	Social Security Fund	202,000	67,449	67,333	84,167	YES
16	Unemployment Fund	-	-	-	-	N/A
17	Working Cash	-	76,552	-	-	N/A
	Total Operating Budgets	7,706,809	3,402,963	2,591,997	3,117,228	-
<u>Capital Budgets</u>						
09	Capital Projects Fund	2,239,075	1,373,871	-	-	N/A
	Total Capital Budgets	2,239,075	1,373,871	-	-	0
	Grand Totals	9,945,884	4,776,834	2,591,997	3,117,228	-

o Report is based on estimated fund balances ending December 31, 2016 and using 2016 budgeted expenditures to calculate minimum and maximum fund balance targets.

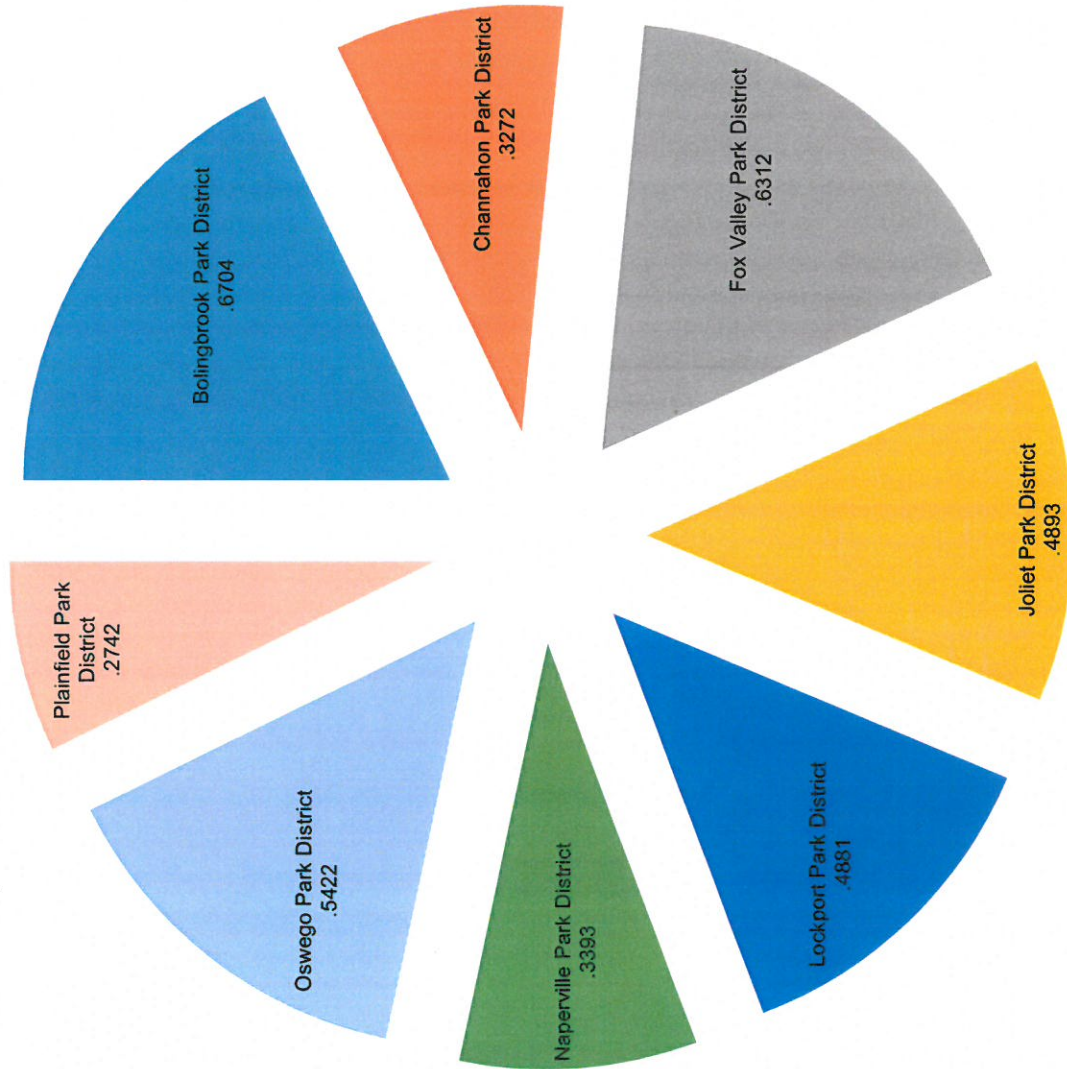
**Plainfield Park District
Fund Balance History**

	Fiscal Year Ended 6/30/2006	Fiscal Year Ended 6/30/2007	Fiscal Year Ended 6/30/2008	Fiscal Year Ended 6/30/2009	Fiscal Year Ended 6/30/2010	Fiscal Year Ended 6/30/2011	Fiscal Year Ended 6/30/2012	Fiscal Year Ended 6/30/2013	Fiscal Year Ended 6/30/2014	Fiscal Year Ended 6/30/2015	Estimated Fiscal Year Ended 12/31/2015	Budgeted Fiscal Year Ended 12/31/2016
General Fund												
Reserved	9,282	8,912	-	-	-	-	-	-	-	-	-	-
Unreserved	817,065	901,132	1,064,313	1,015,052	1,221,567	1,375,975	1,394,531	1,525,179	1,391,847	1,554,128	1,758,552	1,452,983
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	826,347	910,044	1,064,313	1,015,052	1,221,567	1,375,975	1,394,531	1,525,179	1,391,847	1,554,128	1,758,552	1,452,983
All Other Governmental Funds												
Reserved	211,658	224,887	257,006	39,781	5,880	-	-	-	-	-	-	-
Unreserved, Reported in,												
Recreation	(9,032)	(76,976)	341,338	519,231	669,982	-	-	-	-	-	-	-
Special Recreation	342,517	333,756	359,114	457,675	392,173	-	-	-	-	-	-	-
Park Donations	987,609	1,227,215	697,930	748,570	370,123	-	-	-	-	-	-	-
Debt Service	-	-	-	226,747	362,250	-	-	-	-	-	-	-
Capital Projects	151,032	164,113	23,004	1,002,779	477,952	-	-	-	-	-	-	-
Other Governmental Funds	457,327	499,010	476,061	476,778	554,237	-	-	-	-	-	-	-
Nonspendable												
Recreation Fund	-	-	-	-	-	-	6,281	6,281	6,281	6,281	6,281	6,281
Other Governmental Funds	-	-	-	-	-	82,432	82,432	82,432	9,744	2,076	-	-
Restricted												
Debt Service	-	-	-	-	-	-	312,008	356,287	358,369	425,976	5676	5676
ADA Expenditures	-	-	-	-	-	-	299,772	490,691	786,252	382,034	398,806	34,806
Museum	-	-	-	-	-	-	7,876	4,516	4,516	4,516	4,516	4,516
Unemployment Compensation	-	-	-	-	-	-	32,375	31,171	-	29,295	-	-
Retirement	-	-	-	-	-	-	248,403	197,610	194,646	95,667	97,938	67,449
Liability Insurance	-	-	-	-	-	-	100,293	125,225	123,762	140,043	89,882	59,115
Audit Expenditures	-	-	-	-	-	-	8,486	9,067	10,652	9,675	-	-
Paving and Lighting	-	-	-	-	-	-	44,405	21,318	77,854	5,513	-	-
Police Security	-	-	-	-	-	-	64,227	23,005	52,356	50,751	50,168	48,523
Working Cash	-	-	-	-	-	-	-	-	76,552	76,552	76,552	76,552
Committed												
Recreation Fund	-	-	-	-	-	-	150,000	150,000	150,000	-	-	-
Capital Projects Fund	-	-	-	-	-	-	81,026	126,874	141,929	171,651	185,535	213,535
Assigned												
Other Governmental Funds	-	-	-	-	-	-	425,486	406,309	413,047	452,666	452,666	452,666
Recreation Fund	-	-	-	-	-	-	903,043	1,353,858	1,399,672	896,104	1,056,494	1,065,157
Capital Projects Fund	-	-	-	-	-	-	465,022	315,754	233,026	1,598,726	1,559,385	1,160,336
Total All Other Governmental	2,967,458	3,282,049	3,218,766	4,486,613	4,054,164	4,600,829	4,834,568	5,308,773	5,430,505	5,901,654	5,742,451	4,647,595

o Report using fiscal year-end audit fund balances for fiscal years 2006 through 2015 (ending June 30, 2015) and estimated 2015 (ending December 31, 2015) fund balances as well as, estimated 2016 fund balances (ending December 31, 2016).

Park District Tax Rate Comparisons

- Chart representing tax rates for other park districts in Will County, Illinois in comparison with the Plainfield Park District



**Plainfield Park District
Property Tax History**

	Levy Year 2006	Levy Year 2007	Levy Year 2008	Levy Year 2009	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014
Total Assessed Value	2,489,405,957	2,738,629,537	2,891,637,676	2,898,135,688	2,695,713,896	2,519,475,994	2,345,959,858	2,245,886,204	2,248,269,511
% Change in EAV	-	10.01%	5.59%	0.22%	-6.98%	-6.54%	-6.89%	-4.27%	0.11%
Tax Extension									
Aggregate Levy	3,340,156	3,584,570	3,802,580	3,857,191	3,958,388	4,036,158	4,231,094	4,290,154	4,416,554
Bonds	751,100	796,645	824,098	857,701	832,976	864,124	900,398	864,704	970,922
Special Recreation	353,166	388,589	465,542	327,358	490,527	491,171	571,937	539,075	775,450
Total Extension Grant T	4,444,422	4,769,803	5,092,220	5,042,250	5,281,891	5,391,453	5,703,429	5,693,933	6,162,925
% Change in Tax Extension									
Aggregate Levy	-	7.32%	6.08%	1.44%	2.62%	1.96%	4.83%	1.40%	2.95%
Bonds	-	6.06%	3.45%	4.08%	-2.88%	3.74%	4.20%	-3.96%	12.28%
Special Recreation	-	10.03%	19.80%	-29.68%	49.84%	0.13%	16.44%	-5.75%	43.85%
Total % Change in Tax	0.00%	7.32%	6.76%	-0.98%	4.75%	2.07%	5.79%	-0.17%	8.24%
Tax Rate									
Aggregate Levy	0.1344	0.1309	0.1315	0.1331	0.1468	0.1602	0.1805	0.191	0.1965
Bonds	0.0302	0.0291	0.0285	0.0296	0.0309	0.0343	0.0384	0.0385	0.0432
Special Recreation	0.0142	0.0142	0.0161	0.0113	0.0182	0.0195	0.0244	0.0240	0.0345
Total Direct Tax Rate	0.1788	0.1742	0.1761	0.1740	0.1959	0.2140	0.2433	0.2535	0.2742

o Report displays the change in Equalized Assessed Value, Total Tax Extension, and Tax Rate from 2006 through 2014

Annual Debt Service Levy
Bond Payment Schedule

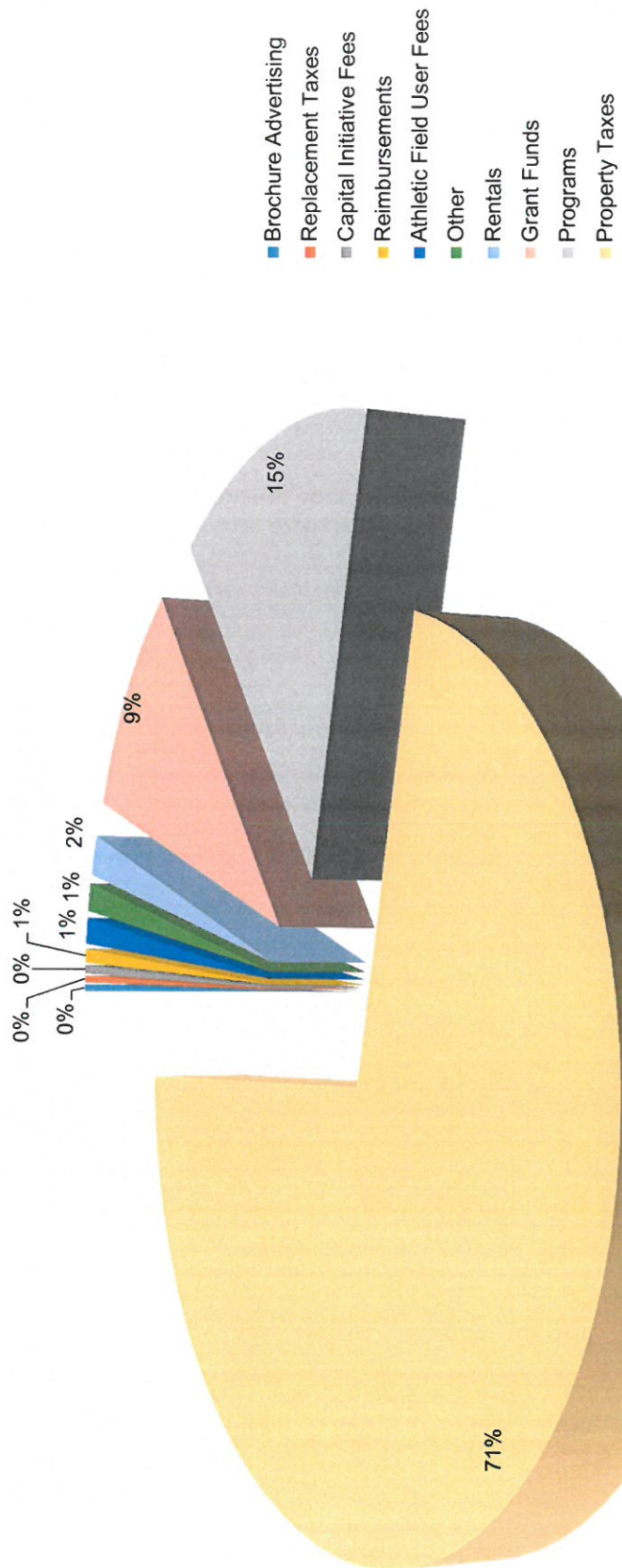
General Obligation Limited Tax Bonds

	Levy Year		2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		2025		2026		2027		2028	
	Payable		2016	2017	2017	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026	2027	2027	2028	2028	2029	2029	
Series 2009	121,825	119,955																												
Series 2010	719,600	649,600																												
Series 2015A	139,173	141,208																												
Total Annual Debt Service Levy	980,598	910,763	141,208	112,845	112,845	260,820	260,580	185,165	185,225	185,225	184,825	184,825	179,225	179,225	178,485	177,540	177,540	181,240	181,240	179,520	179,520	172,260	172,260							

o Report shows the bond payment schedule for General Obligation Limited Bonds for Plainfield Park District; highlights current and future levy amounts for these bonds.

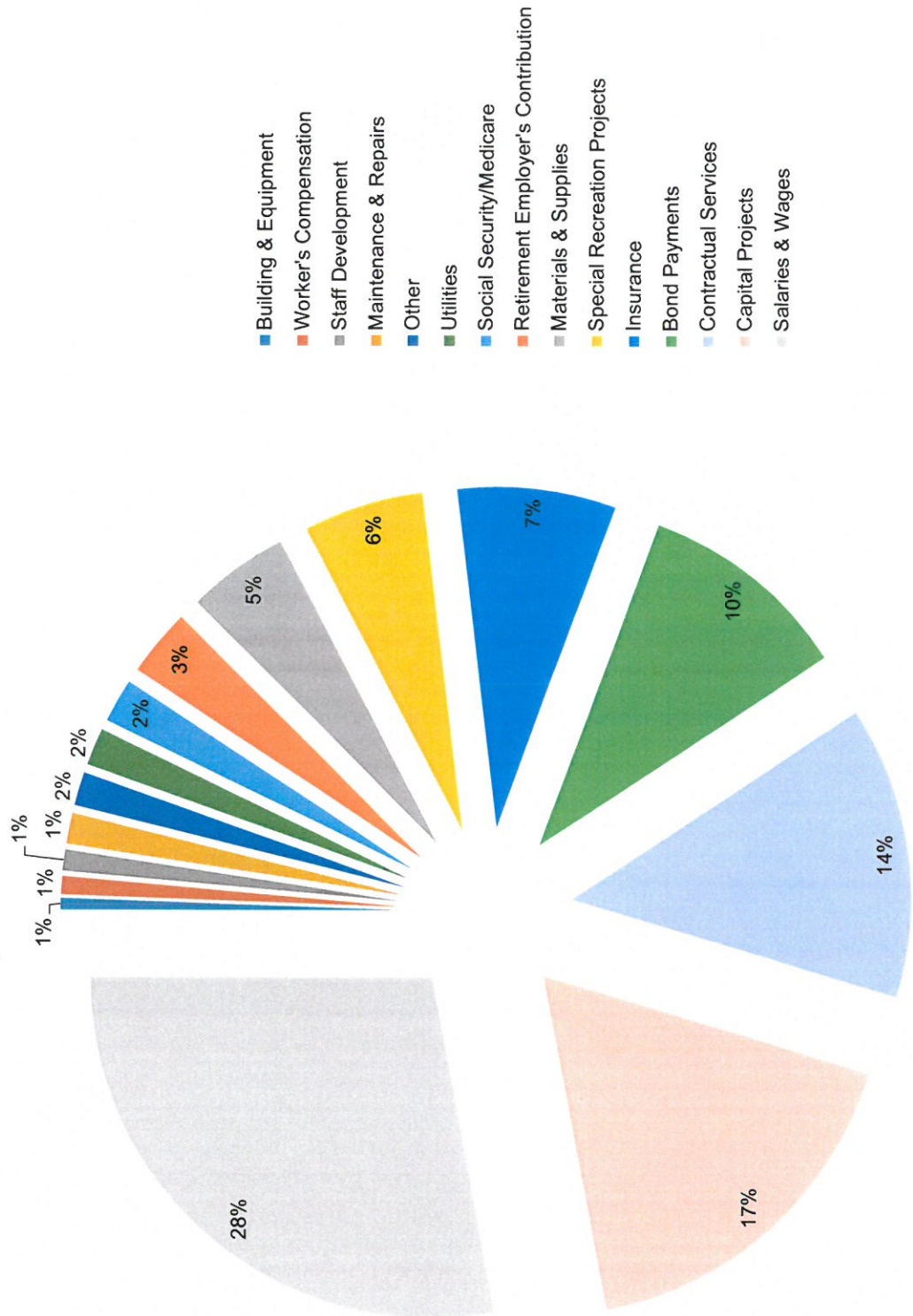
Plainfield Park District Revenues by Source

Chart Represents the budgeted revenues received by the Plainfield Park District by source for 2016



Plainfield Park District Expenses by Category

Chart represents the budgeted expenses by category to be paid by Plainfield Park District for 2016

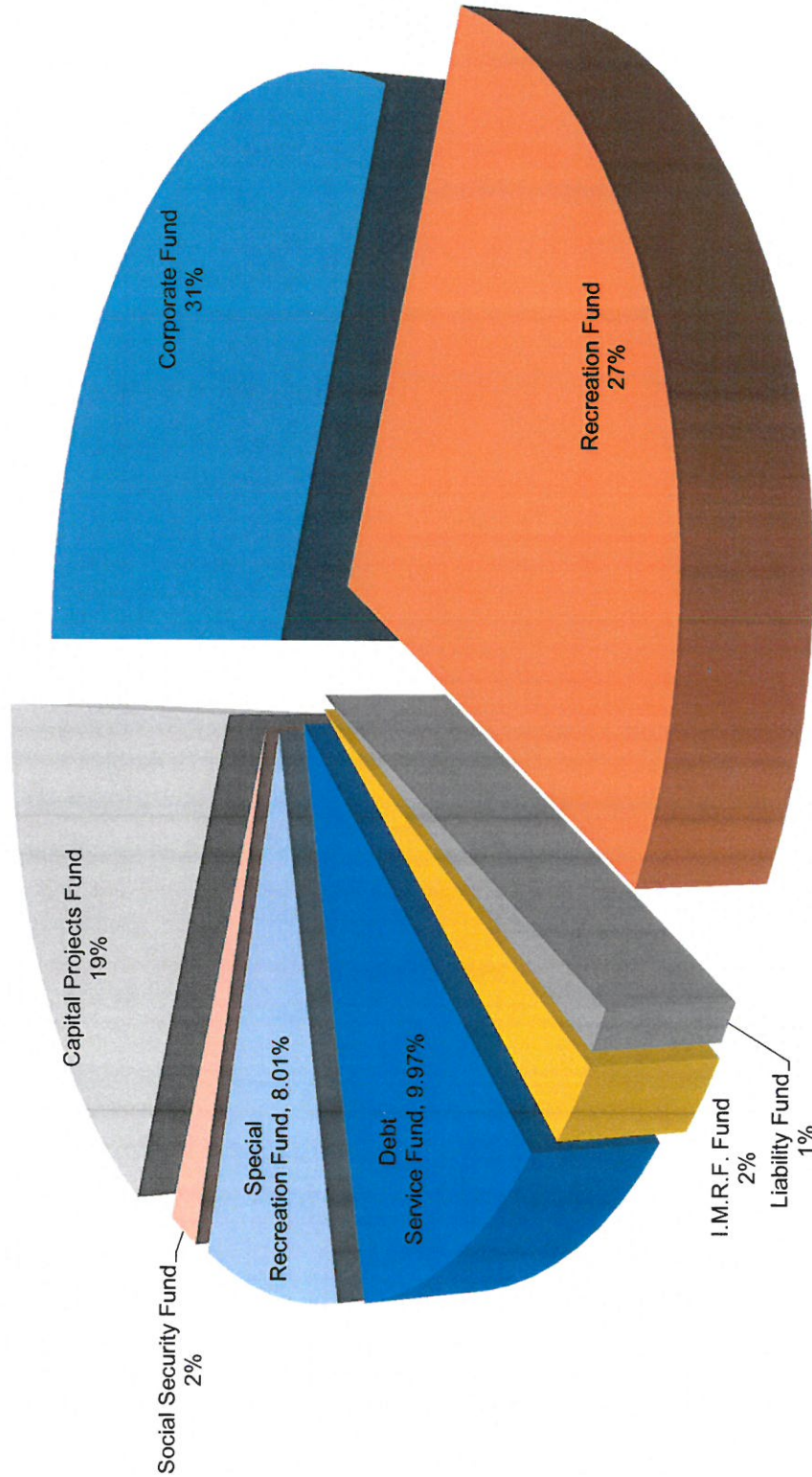


Plainfield Park District
Budgeted Interfund Transfers

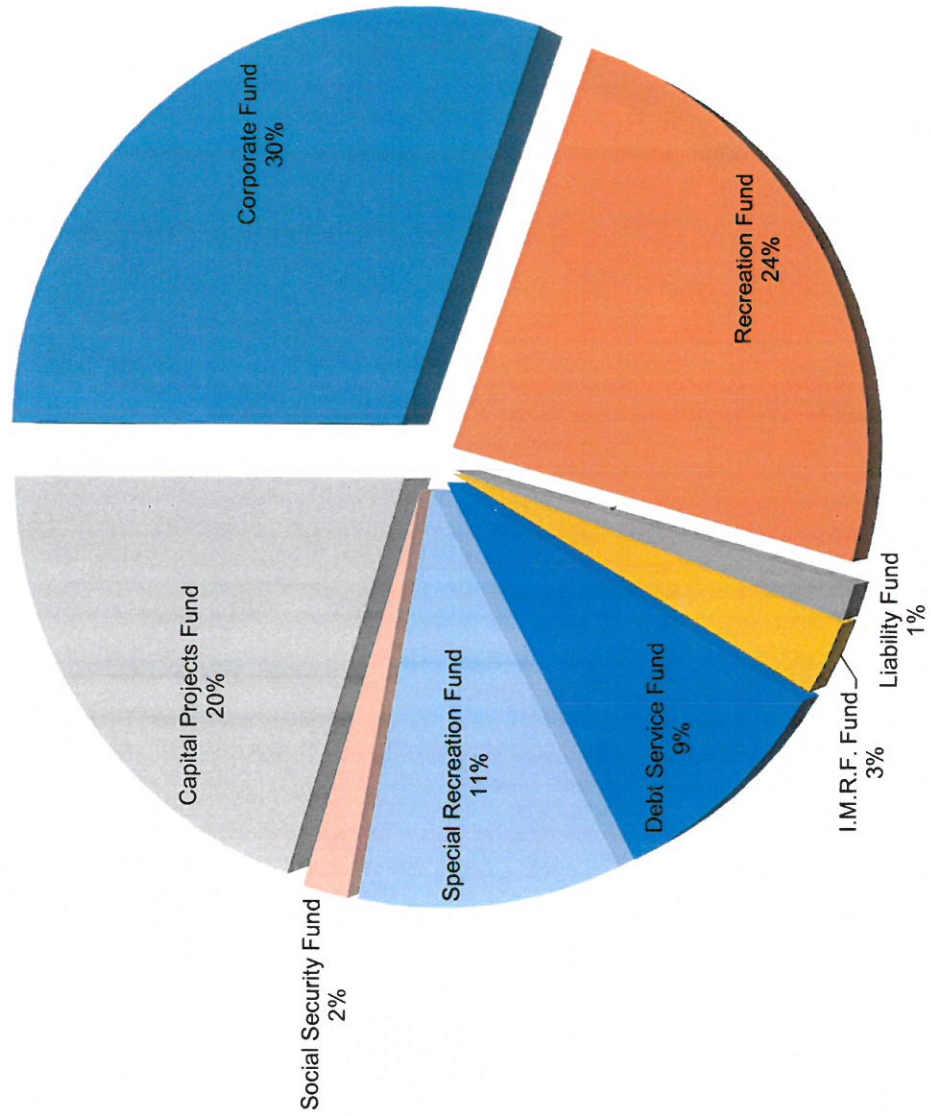
All 2016 budgeted transfers to Capital Projects from various funds. All transfers are budgeted based on surplus amounts expected in Corporate, Recreation, and Special Recreation funds. Transfers are done at the end of every fiscal year and are budgeted as expenditures in the Capital Projects fund in the second subsequent fiscal year. For example: Transfers budgeted for FY2016 will be transferred at the end of 2016 and expended in FY2018 based on actual (not budgeted) transfers.

Capital Projects Fund from Corporate Fund	\$ 265,619.00
Capital Projects Fund from Recreation Fund	\$ 52,357.00
Capital Projects Fund from Special Recreation Fund	\$ 730,231.00
Total Budgeted Transfer to Capital Projects Fund	\$ 1,048,207.00

**Plainfield Park District
2016 Budget
Revenues by Fund**



**Plainfield Park District
2016 Budget
Expenditures by Fund**



CORPORATE FUND

Administration Department Summary

The administration department consists of the executive director and executive assistant. The Finance & H/R function. The Finance & Human Resources function consists of 3 full time staff and two part time staff. Administration, finance, and human resources carry out the day to day administration of the park district. They operate within the policies set by the park district board.

Budget Highlights

The administration department primary source of revenue is property taxes. Facility/permit rentals and athletic field fees make up 5% of the revenue in the administration department.

Contingency has been set to be between 5-10% of the annual budget, approximately \$149,000.

Any surplus revenue over expenditures are budgeted as transfers to the capital projects fund.

Farm Leases for the Ridge Road Parcel and Clow Stephens parcel were bid out last fiscal year and automatically renewed.

The field usage and allocation policies established the fees charged to the affiliate groups.

The District's information technology schedule established replacement of desktops after four to five years. The District will be replacing ten desktops this fiscal year and one server. The District will be re-evaluating its third party information technology service provider and budgeted accordingly.

Utility expenses have been budgeted at a \$22,000 decrease. Water usage at the splash pad decreased due to a change in hours and a change in the pressure rate. Propane is budgeted at a \$10,000 decrease due to re-negotiated rates.

Employee insurance costs budgeted at a 10% increase under the three year PDRMA contract that was entered into last year.

Line items were added for unemployment and audit expenses.

Allocations were made for the District's 50th Anniversary events.

A raise pool for full time staff was established at 2.5%; which consists of a 1% cost of living increase and up to a 1.5% merit based on evaluation.

Administration and Finance Departmental Goals

1. Assess District training needs
 - a. Determine District-wide training needs of full time employees by conducting training needs assessment survey for general areas of training (ie safety, sexual harassment, interviewing basics for supervisors, managers, non-supervisory employees).
 - b. Identify areas of deficiency
 - c. Identify areas that the District can provide training for (for the majority of employees). For example, if a manager is lacking sufficient management skills, this will not be identified by a District-wide survey. These will need to be determined by the employee's manager (deficiencies specific to only one employee). Identify areas that the District cannot provide training for in house.
 - d. Identify areas that are required trainings and optional trainings. For example, sexual harassment is a required training. Conduct trainings for existing staff.
 - e. Establish mandatory and optional training schedule and frequency of schedule (ie for new hires and existing staff).
 - f. Evaluate effectiveness of training program by conducting survey following training sessions.
2. Establish New Hire Orientation Program
 - a. Determine new hire orientation needs of new hires by type of employee (full time, part time, seasonal). Assess current new hire orientation programs by interviewing current supervisors (ie pool)
 - b. Assess and document existing current new hire orientation program.
 - c. Determine what deficiencies exist (if any) for each category of employee by benchmarking with best practices/other Districts.
 - d. Develop and document what revised new hire orientation program standards should be and timeline for each category of employee of when new hire orientation should be conducted by; identify key players in orientation program and what role they play.
 - e. Conduct new hire orientation program by type of employee and evaluate content after each year by new hire survey and annual improvement/reassessment process.
3. Implement Fund Balance Policy
 - a. Adjust 2016 budget to be in line with proposed fund balance policy
 - b. Seek board approval at January board meeting
 - c. Monitor fund balance quarterly to determine targets are being met
 - d. Ensure fund balance targets are met at fiscal year end
4. Prepare 3 year operating budget
 - a. Project property tax revenues for next 3 years

- b. Project program surplus average (based on 3 year average) to determine what the average revenue-expense surplus in the recreation fund
 - c. Determine any new revenue sources or expenses (for example, assess current full time staffing load for additions/subtractions)
- 5. Assess Effectiveness of Current Information Technology Services
 - a. Evaluate current provider and their ability to provide VOIP services with new phone system
 - b. If current provider will be ineffective, seek out new third party I.T. provider.
 - c. Determine effectiveness of restructuring I.T. position (approximately 8 hours per week) into a part time in house position along with other need I.T. related services.
 - d. Perform cost/benefit analysis of current printer/copier structure in District.
 - e. Standard Operating Procedures to staff (ie what to do when computer malfunctions)
- 6. Assess Districts Internal Controls
 - a. Accountant to attend GFOA internal control training – identify areas of potential weakness within the District
 - b. Implement annual payroll check pick up with identification
 - c. Randomly test cash drawers at facility front desks for balancing in middle of shifts
 - d. Randomly test class rosters with attendance at classes on sight
- 7. Financial Department Procedures Documented
 - a. Document internal financial department procedures for infrequent issues so that when they re-occur in future, they are documented.
 - b. Prepare procedures manual for other departments so that can refer to District financial policies/procedures.

PLAINFIELD PARK DISTRICT
CORPORATE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
PROPERTY TAXES	2,826,141
REPLACEMENT TAXES	25,000
INTEREST	100
ATHLETIC FIELD FEES	91,001
OTHER	86,135
TOTAL REVENUES:	<u>3,028,377</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	1,406,607	1,547,268
HEALTH INSURANCE	447,500	492,250
STAFF DEVELOPMENT	59,040	64,944
MATERIALS & SUPPLIES	175,500	193,050
UTILITIES	91,890	101,079
CONTRACTUAL SERVICES	564,421	620,863
MAINTENANCE & REPAIRS	140,490	154,539
TRANSFER TO CAPITAL PROJECTS	265,619	292,181
OTHER	33,445	36,790
CONTINGENCY	149,434	
TOTAL EXPENSES:	<u>3,333,946</u>	<u>3,667,341</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016	\$1,816,597
TOTAL ESTIMATED REVENUE	\$3,028,377
TOTAL ESTIMATED EXPENSES	<u>(\$3,333,946) -\$305,569</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016	<u>\$1,511,028</u>

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PLAINFIELD K DISTRICT
DETAILED BUDGET REPORT

PAG 1

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	BUDGETED	PROJECTED	--2016-- REQUESTED BUDGET
BEGINNING BALANCE							1,816,597
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
PROPERTY TAXES							
01-01-01-022-0401	PROPERTY TAXES - WILL CO.	2,186,860	2,254,094	2,358,009	2,316,277	0	2,666,906
01-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	123,713	130,737	139,745	136,666	0	159,235
TOTAL PROPERTY TAXES		2,310,573	2,384,831	2,497,754	2,452,943	0	2,826,141
REPLACEMENT TAXES							
01-01-01-024-0403	STATE REPLACEMENT TAXES	32,337	33,890	35,472	32,000	0	25,000
TOTAL REPLACEMENT TAXES		32,337	33,890	35,472	32,000	0	25,000
INTEREST INCOME							
01-01-01-026-0404	INTEREST ON INVESTMENTS	421	126	72	150	0	100
TOTAL INTEREST INCOME		421	126	72	150	0	100
MISCELLANEOUS INCOME							
01-01-01-028-0408	MISCELLANEOUS INCOME	4,895	30,494	3,658	6,000	0	2,000
Miscellaneous							
01-01-01-028-0409	FACILITY/PERMIT RENTALS	34,104	19,125	50,052	31,810	0	62,135
Park Rentals AD16							
Ridge Road Farm Lease SF16							
Clow Stephens Farm Lease SF16							
Memorial Tree Program Donation							
01-01-01-028-0417	MEMORIAL TREE/BENCH PROGRAM	0	0	0	0	0	3,000
01-01-01-028-0422	ATHLETIC FIELD USER FEES	96,870	86,811	104,945	91,300	0	91,001
SPR./FALL BASE/SOFTBALL AD16							
SPR/FALL SOCCER AD16							
Indep. teams user fees AD16							
FOOTBALL AD 16							
01-01-01-028-0424	ATHLETIC FIELD TOURNAMENT FEES	5,650	13,135	2,250	6,200	0	2,500
01-01-01-028-0425	ATHLETIC FIELD USAGE ADTL FEES	16,010	15,565	2,800	13,480	0	16,500
LIGHTS - BASE/SOFT AD 16							
LIGHTS - SOCCER AD16							
Add'l service fees AD 16							
LIGHTS - Football AD 16							
TOTAL MISCELLANEOUS INCOME		157,529	165,130	163,705	148,790	0	177,136
TOTAL ADMINISTRATION		2,500,860	2,583,977	2,697,003	2,633,883	0	3,028,377

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
ADMINISTRATION						
ADMINISTRATION						
CONTRACTUAL SERVICES						
01-01-01-038-0608	LEGAL SERVICES & NOTICES	35,441	102,485	162,574	0	100,000
01-01-01-038-0615	EQUIPMENT RENTALS	2,808	1,866	5,408	0	3,915
	POSTAGE METER RENTAL FY16					
	COPIER LEASE ANNEX FY16					
	2,015.00					
01-01-01-038-0653	AUDIT FEE	0	0	0	0	15,400
01-01-01-038-0662	CONSULTING SERVICES	4,000	32,362	19,829	0	20,000
	Consulting Services jrl 15a					
01-01-01-038-0663	INFORMATION TECHNOLOGY	17,815	18,077	20,669	0	63,316
	Internet Service Shop mn 16					
	Barracuda license mn16	1,044.00				
	400.00					
	Symantec backup renewal mn 16	135.00				
	Adlt' software needs mn 16	1,500.00				
	PCI compliance/Trustwave mn 16	325.00				
	Toner Cartridges mn16	3,500.00				
	Internet Service RAC mn 16	1,872.00				
	Quarterly Support Agmt mn16	33,000.00				
	Credit Card Processing Units m	3,500.00				
	MSI Maint agreement mn16	4,500.00				
	Antivirus license mn16	800.00				
	Antispam software mn 16	590.00				
	webguard/webblocker mn16	2,700.00				
	windows 10 training mn 16	500.00				
	Training Room Sound mn 16	500.00				
	AIA software updates jrl 16	950.00				
	Autocad update jrl 16	500.00				
	server mn16	7,000.00				
TOTAL CONTRACTUAL SERVICES						
		60,064	154,790	208,480	0	202,631
UTILITIES						
01-01-01-040-0680	UTILITIES					
	ELECTRIC FY16 KH	87,444	84,599	83,437	0	75,000
	GAS FY16 KH					
	PROPANE FY16 KH					
	WATER FY16 KH					
	24,000.00					
TOTAL UTILITIES						
		87,444	84,599	83,437	0	75,000

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PLAINFIELD TOWNSHIP DISTRICT
DETAILED BUDGET REPORT

PAGE 5

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
ADMINISTRATION						
ADMINISTRATION						
CAPITAL EXPENDITURES						
01-01-01-052-0860	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	265,619
TOTAL CAPITAL EXPENDITURES		0	0	0	0	265,619
TOTAL ADMINISTRATION		508,752	529,925	622,415	0	1,000,284
TOTAL ADMINISTRATION		508,752	529,925	622,415	0	1,000,284
TOTAL REVENUES		2,500,860	2,583,977	2,697,003	0	3,028,377
TOTAL EXPENSES		508,752	529,925	622,415	0	1,000,284
SURPLUS (DEFICIT)		1,992,108	2,054,052	2,074,588	0	2,028,093

Parks Maintenance Department Summary

The Parks Maintenance Department consists of one department head, one superintendent, three division managers, two supervisors and fourteen full time maintenance workers. During the summer approximately fifteen part time seasonal workers are added. The department is broken into three main areas: Facilities/ Fleet, Horticulture/Grounds and Construction.

The Parks Maintenance Department is responsible for maintaining nearly forty square miles or approximately 1500 acres. This includes the maintenance of over sixty playgrounds, one pool, one equestrian center, one splash pad, three maintenance facilities, three public recreation facilities, nineteen soccer fields, five football fields, fifteen baseball fields and approximately eight hundred mowable acres.

Budget Initiatives

The Parks Department will continue to focus on park improvements and maintenance operations. The budget includes plans to improve the safety surfacing on thirty (30) district playgrounds. Catching up on damage caused by the Emerald Ash borer (EAB) will continue over the next few years. 2016 will see the removal of infected Ash trees in the north half of the District. Trees less than 15" and not located near hazards of structures will be removed by District staff. Trees not meeting this criteria will need to be contracted out. Replacements for trees removed in 2015 will occur in Spring and Fall of 2016. Park Signage updates to replace the old logo will begin. The parks department plans to repaint and re-logo approximately fifty (50) existing sign during winter 2016. New replacement signs at Eaton Preserve, Renwick, Clow, Northwest and Four Seasons will be installed in winter 2016. Staff will continue to review the ADA audit and make needed adjustments throughout the District using the 2011 ADA audit as a guide.

Capital Funds will be used in 2016 to replace three playgrounds; Grand Prairie Tot Lot, Walkers Grove and Lakewood at Caton Farm. All three playgrounds were installed in 1999, had multiple ADA violations per the 2011 audit and a poor GRASP score when assessed in the District's master plan.

The parks department will begin working with a new facility management software in January 2016. This program will significantly improve work order processing and tracking.

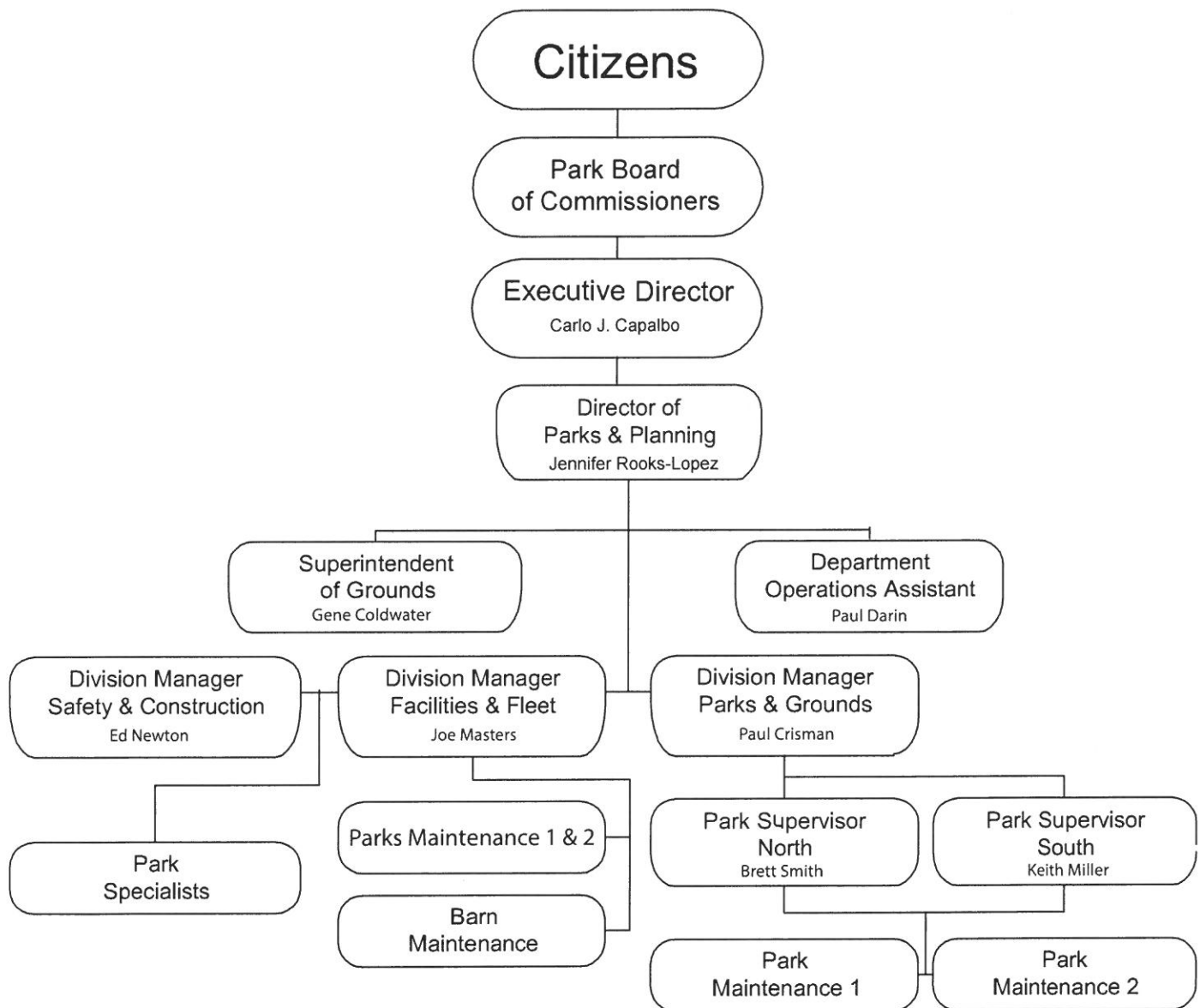
Equipment Parks and Supplies: includes a core aerator, (2) Herbicide tank sprayers and plant bed edger.

Fuel for Vehicles: Budgeted amount has been calculated based on a three year average of \$95,000.

Playground Mulch: Budgeted amount is to address roughly (30) playgrounds.

Staffing: Includes Full time, Part time (seasonal) and contracted staff.

Parks and Planning



Parks and Planning Departmental Goals

1. Improve and maintain a quality system of parks and facilities that excite the community
 - a. Establish guidelines for park inspections and maintenance
 - i. Establish lighting inspections and frequencies per facility
 - ii. Check list of regular inspections that should be completed by mowing crews and trash crews when visiting parks and facilities.
 - iii. Establish asphalt inspection and maintenance requirements
 - b. Establish mowing and maintenance frequencies, styles and heights at individual parks and athletic fields.
 - c. Begin the noxious and invasive weed program
 - d. Continue to improve and update the district natural area management plan
 - e. Continue to implement the District EAB removal and replacement plan
 - f. Continue to implement the District ADA transition plan and coordinate with Capital projects
 - g. Pursue grant opportunities when available
2. Conduct parks maintenance management initiative.
 - a. Implement parks management and tracking software
 - b. Redesign work order system and process
 - i. Work order approval prior to issuance
 - ii. Work order tracking to verify completion
 - iii. Additional information attached to work order; budget amount and code; project details; expected completion date and time; project supplies.
 - c. Develop parks maintenance matrix for facilities and parks
 - i. Matrix will establish standards for inspections, maintenance and frequencies for parks and facilities
 - d. Continue to look for additional educational opportunities for staff: horticultural, burns and risk.
3. Advance trail development within the Park District
 - a. Update and expand the existing trails masterplan with a strategic thought process as to where and why people use the trails
 - i. Identify potential areas of development to expand and connect the trails
 - ii. Identify loop trails or trail connections to adjacent parks that can be constructed if funding is available
 - b. Develop trail assessment and maintenance guidelines
 - i. Conduct assessment of condition of existing trails.
 - ii. Update trails map to make available for download or website use.
 - c. Develop wayfinding and location marking signage for trails
 - i. Wayfinding should be designed in such a way as to allow for expansion should the district decide to provide QR or other options
4. Improve shop organization

- a. Explore possibility of moving Fleet to the north shop
 - i. Make better use of our limited indoor space
 - ii. Keep grounds at Four Seasons with ability to expand
 - b. Shop clean up and inventory.
 - i. Items to be given a specific location and to be returned to that location when work complete
 - c. Assignments for the next day will be given the day before so that equipment and vehicles can be ready prior to leaving.
 - d. Review weekend staff requirements and schedules to improve efficiencies and verify accomplishments
 - e. As part of management tracking software phase 2 development is inventory tracking. Tools and equipment will be logged into inventory and assigned as part of work order system assigned to an individual and location.
5. Improve inter department coordination and communication
- a. Improve work request system
 - i. Create a standard form that provides notice to creator of request status, approval or denial and email of final completion
 - 1. Request budget amount and account numbers if needed
 - 2. Request expected completion date and contact information if needed
 - 3. Notify creator of staff the project is assigned to.
 - b. Continue to improve the district calendar system and notify staff as soon as possible of known conflicts
 - c. Explore possibility of meeting with key rec staff on a monthly or bi monthly basis to review upcoming projects and upcoming rec events.
 - d. Review key Capital projects with Recreation for possible adjustment and alignment with programs

DATE: 01/ 2016
 TIME: 14:16:05
 ID: BP430000.WOW

PLAINFIELD K DISTRICT
 DETAILED BUDGET REPORT

PAG: 1

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
PARK MAINTENANCE EXPENSES						
ADMINISTRATION						
SALARIES & WAGES						
01-02-01-030-0503	DIRECTOR OF PLANNING	0	0	0	0	77,500
01-02-01-030-0520	OFFICE ASSISTANT	0	0	0	0	25,480
01-02-01-030-0525	DIRECTOR OF PARKS	82,500	85,301	87,513	0	87,525
01-02-01-030-0526	DIVISION MANAGERS (3)	60,600	62,634	157,045	0	177,954
01-02-01-030-0529	WAGES INCREASES	0	0	17,838	0	9,444
01-02-01-030-0535	PARKS SUPERVISORS SALARIES	0	0	0	0	94,760
TOTAL SALARIES & WAGES		143,100	147,935	244,558	0	472,663
INSURANCE						
01-02-01-034-0675	HEALTH, LIFE & DENTAL INSURANC	270,273	353,046	440,700	0	370,000
TOTAL INSURANCE		270,273	353,046	440,700	0	370,000
TELEPHONE						
01-02-01-036-0603	TELEPHONE/INTERNET EXPENSE	4,526	8,458	7,476	0	8,090
TELEPHONE FY16 (KH)	4,200.00					
INTERNET FY16 (KH)	1,250.00					
CELL PHONE ALLOW SF16	2,640.00					
TOTAL TELEPHONE		4,526	8,458	7,476	0	8,090
STAFF/BOARD DEVELOPMENT						
01-02-01-042-0530	STAFF APPRECIATION	796	777	1,025	0	0
01-02-01-042-0605	STAFF DEVELOPMENT	90	320	9,450	0	9,100
IPRA	2,750.00					
Professional Certifications	2,200.00					
Safety	1,900.00					
General/Miscellaneous	2,250.00					
01-02-01-042-0606	MEMBERSHIPS/DUES	0	0	0	0	3,650
IPRA	1,590.00					
SSPPRA	60.00					
Professional Memberships	1,000.00					
Community Memberships	1,000.00					
TOTAL STAFF/BOARD DEVELOPMENT		886	1,097	10,475	0	12,750
TOTAL ADMINISTRATION		418,785	510,536	626,720	0	863,503

DATE: 01/ / 2016
 TIME: 14:16:05
 ID: BP430000.WOW

PLAINFIELD TOWNSHIP DISTRICT
 DETAILED BUDGET REPORT

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
PARK MAINTENANCE						
PARK MAINTENANCE						
SALARIES & WAGES						
01-02-02-030-0531	FULL TIME STAFF	555,751	817,337	753,385	0	548,000
	Full Time Staff mn16					
01-02-02-030-0532	SEASONAL STAFF	139,805	68,652	50,025	0	77,500
	860 days x 7.5 hrs/day @\$12					
01-02-02-030-0536	CONTRACTED LABOR	0	141,542	112,166	0	69,750
	688 days x 7.5 hrs/day @\$13.50					
TOTAL SALARIES & WAGES						
		695,556	1,027,531	915,576	0	695,250
SUPPLIES						
01-02-02-032-0702	EQUIPMENT PARTS & SUPPLIE	39,073	41,934	42,986	0	40,000
	Filters, Oil, Parts, Shade Cov					
01-02-02-032-0703	VEHICLE PARTS & SUPPLIES	9,692	10,958	12,265	0	15,000
	weatherguard tool boxes (2) gc					
	misc parts & supplies gc					
01-02-02-032-0704	CUSTODIAL SUPPLIES	15,136	16,871	17,920	0	20,000
	Custodial supplies gc					
	Floor strip/wax HPC gc					
01-02-02-032-0715	HORTICULTURAL SUPPLIES	11,818	13,441	14,508	0	15,000
	Misc supplies (flowers) gc					
	Herbicide gc					
	Plant Bed Mulch					
TOTAL SUPPLIES						
		75,719	83,204	87,679	0	90,000
CONTRACTUAL SERVICES						
01-02-02-038-0615	EQUIPMENT RENTALS	869	889	2,483	0	4,000
	Misc Rentals gc					
	Lift rentals (netting shop lig					
01-02-02-038-0661	NATURAL AREAS MANAGEMENT	0	0	9,042	0	85,800
	Pond Maint (4) jrl					
	EAB Stump Grinding jrl 80 x100					
	EAB Treee Replacements jrl 45x					
	Nat Areas Herbicide mgmt jrl					
	Burns (clow,aub,ponds, rrvvw)					
01-02-02-038-0664	PORTABLE RESTROOM RENTAL	0	0	0	0	2,640
	PORTABLE RESTROOMS pc					
01-02-02-038-0665	REFUSE COLLECTION	6,948	5,262	7,678	0	9,100
	Landscape/Construction Dumpste					

DATE: 01/1/2016
 TIME: 14:16:05
 ID: BP430000.WOW

PLAINFIELD & DISTRICT
 DETAILED BUDGET REPORT

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
PARK MAINTENANCE EXPENSES						
PARK MAINTENANCE CONTRACTUAL SERVICES						
	Record Shredding					800.00
01-02-02-038-0667	MOWING SERVICES	14,680	19,423	14,318	0	25,000
	CONTRACTED MOWING					25,000.00
01-02-02-038-0668	CONTRACTUAL PARK SERVICES	0	0	0	0	10,500
	Professional services-elect, s					7,500.00
	Tripple Basin clean, septic ta					3,000.00
01-02-02-038-0717	FUEL FOR VEHICLES	99,116	101,554	88,209	0	100,000
01-02-02-038-0778	EQUIPMENT REPAIRS	0	0	0	0	15,000
01-02-02-038-0779	VEHICLE REPAIRS	0	0	0	0	15,000
01-02-02-038-0787	SEAL COATING/PAVING	0	0	0	0	25,000
	NTEC, Daisy, NW					25,000.00
TOTAL CONTRACTUAL SERVICES						
		121,613	127,128	121,730	0	292,040
PARK MAINTENANCE MATERIALS						
01-02-02-044-0711	PLAYGROUND MULCH	0	1,360	9,605	0	42,000
	30 parks - 1400 per load					42,000.00
01-02-02-044-0714	FERTILIZER & TURF PRODUCTS	11,155	10,314	302	0	10,000
01-02-02-044-0718	PARK MAINTENANCE MATERIALS	5,297	27,499	23,566	0	20,500
	Misc Park supplies gc					10,000.00
	Bricks around park signs gc					4,000.00
	Skatelite (skate parks) gc					2,000.00
	Pathway sealcoating gc					2,500.00
	Shelter painting gc					2,000.00
TOTAL PARK MAINTENANCE MATERIALS						
		16,452	39,173	33,473	0	72,500
REPAIRS & MAINTENANCE						
01-02-02-046-0716	ATHLETIC FIELD MAINT/SUPPLIES	14,275	26,205	32,014	0	38,840
	Portable restroom-sports pc					960.00
	Waste Management-sports pc					3,680.00
	Ball field mix 18 fields pc					16,200.00
	Turfus 9 fields pc					8,000.00
	Misc Materials paint, lights,					10,000.00
01-02-02-046-0776	BUILDING/STRUCTURES REPAIRS	12,824	21,448	29,485	0	27,500
	Misc repairs (pnt hall/stair R					20,000.00
	North shop-pallet racking jm					4,500.00
	Streams-convert 2 multipurpose					3,000.00

DATE: 01/ 2016
 TIME: 14:16:05
 ID: BP430000.WOW

PLAINFIELD K DISTRICT
 DETAILED BUDGET REPORT

PAG: 4

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
PARK MAINTENANCE							
EXPENSES							
PARK MAINTENANCE							
REPAIRS & MAINTENANCE							
01-02-02-046-0782	PARK IMPROVEMENTS	0	0	0	0	0	46,000
	Site Furnishings(Benches, Picn						
	Light Pole Replacement (NTEC)						
	Portable Restroom pads/fencing						
	Fence Replacement (4 sites)						
	Misc. Park Furnishings Replace						
	Ballfield Lighting						
01-02-02-046-0784	PARK PLAYGROUND REPAIRS	10,391	4,876	15,000	7,478	0	10,000
	Park Playground Repairs						
		37,490	52,529	67,500	68,977	0	122,340
TOTAL REPAIRS & MAINTENANCE							
MISCELLANEOUS							
01-02-02-050-0613	EQUIPMENT	0	0	0	0	0	18,195
	Tank Sprayers						
	Core Aerator						
	Plant Bed Edger						
	Small Enclosed Trailer						
	Equipment Trailer						
01-02-02-050-0670	WATER	1,684	3,488	5,000	1,314	0	3,250
	Water						
01-02-02-050-0708	HARDWARE & TOOLS	1,384	1,545	3,000	1,897	0	2,000
01-02-02-050-0710	SIGN REPAIRS	2,034	3,914	6,000	707	0	15,150
	Park Sign Logo Replace (100x36						
	Park Sign Repaint (50x45)						
	Key Park Sign Replace (3)						
	Misc Sign Repairs						
01-02-02-050-0735	STAFF UNIFORMS	411	331	4,050	7,370	0	7,000
	General						
	Bargaining Unit Shirts						
	Boot Allowance (20x150.00)						
01-02-02-050-0745	SAFETY SUPPLIES	3,516	1,479	3,000	2,641	0	3,000
		9,029	10,757	21,050	13,929	0	48,595
TOTAL MISCELLANEOUS							

DATE: 01/ 2016
 TIME: 14:16:05
 ID: BP430000.WOW

PLAINFIELD K DISTRICT
 DETAILED BUDGET REPORT

PAG 5

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
PARK MAINTENANCE						
PARK MAINTENANCE						
CAPITAL EXPENDITURES						
01-02-02-052-0999	CONTINGENCY	78,762	26,637	13,395	0	149,434
	Contingency	149,434.00				
TOTAL CAPITAL EXPENDITURES						
		78,762	26,637	13,395	0	149,434
TOTAL PARK MAINTENANCE						
		1,034,621	1,366,959	1,254,759	0	1,470,159
		1,453,406	1,877,495	1,881,479	0	2,333,662
TOTAL REVENUES						
		0	0	0	0	0
TOTAL EXPENSES						
		1,453,406	1,877,495	1,881,479	0	2,333,662
SURPLUS (DEFICIT)						
		(1,453,406)	(1,877,495)	(1,881,479)	0	(2,333,662)

DATE: 01/ 2016
TIME: 14:16:21
ID: BP430000.WOW

PLAINFIELD K DISTRICT
DETAILED BUDGET REPORT

PAGE 1

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
PROPERTY TAXES							
01-01-01-022-0401	PROPERTY TAXES - WILL CO.	2,186,860	2,254,094	2,316,277	2,358,009	0	2,666,906
01-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	123,713	130,737	136,666	139,745	0	159,235
TOTAL PROPERTY TAXES							
		2,310,573	2,384,831	2,452,943	2,497,754	0	2,826,141
REPLACEMENT TAXES							
01-01-01-024-0403	STATE REPLACEMENT TAXES	32,337	33,890	32,000	35,472	0	25,000
TOTAL REPLACEMENT TAXES							
		32,337	33,890	32,000	35,472	0	25,000
INTEREST INCOME							
01-01-01-026-0404	INTEREST ON INVESTMENTS	421	126	150	72	0	100
TOTAL INTEREST INCOME							
		421	126	150	72	0	100
MISCELLANEOUS INCOME							
01-01-01-028-0408	MISCELLANEOUS INCOME	4,895	30,494	6,000	3,658	0	2,000
Miscellaneous							
01-01-01-028-0409	FACILITY/PERMIT RENTALS	34,104	19,125	31,810	50,052	0	62,135
Park Rentals AD16							
Ridge Road Farm Lease SF16							
Clow Stephens Farm Lease SF16							
01-01-01-028-0417	MEMORIAL TREE/BENCH PROGRAM	0	0	0	0	0	3,000
Memorial Tree Program Donation							
01-01-01-028-0422	ATHLETIC FIELD USER FEES	96,870	86,811	91,300	104,945	0	91,001
SPR./FALL BASE/SOFTBALL AD16							
SPR/FALL SOCCER AD16							
Indep. teams user fees AD16							
FOOTBALL AD 16							
01-01-01-028-0424	ATHLETIC FIELD TOURNAMENT FEES	5,650	13,135	6,200	2,250	0	2,500
Kledz. & PIT tourney AD16							
01-01-01-028-0425	ATHLETIC FIELD USAGE ADTL FEES	16,010	15,565	13,480	2,800	0	16,500
LIGHTS - BASE/SOFT AD 16							
LIGHTS - SOCCER AD16							
Addtl service fees AD 16							
LIGHTS - Football AD 16							
TOTAL MISCELLANEOUS INCOME							
		157,529	165,130	148,790	163,705	0	177,136
TOTAL ADMINISTRATION							
		2,500,860	2,583,977	2,633,883	2,697,003	0	3,028,377

DATE: 01/11/2016
TIME: 14:16:21
ID: BP430000.WOW

PLAINFIELD TOWNSHIP DISTRICT
DETAILED BUDGET REPORT

PAGE 2

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
TOTAL REVENUES: ADMINISTRATION							
	EXPENSES	2,500,860	2,583,977	2,633,883	2,697,003	0	3,028,377
ADMINISTRATION							
SALARIES & WAGES							
01-01-01-030-0501	EXECUTIVE DIRECTOR	98,559	53,819	75,000	62,421	0	65,600
01-01-01-030-0505	DIRECTOR OF FINANCE	41,375	42,944	43,047	43,889	0	43,895
01-01-01-030-0509	ACCOUNTANT	36,286	32,983	40,768	42,769	0	46,000
01-01-01-030-0510	ACCOUNTING SPECIALISTS (2)	29,068	32,942	54,000	49,862	0	53,880
01-01-01-030-0511	EXECUTIVE ASSISTANT	27,550	30,036	30,875	31,259	0	62,522
01-01-01-030-0528	HUMAN RESOURCES GENERALIST	0	0	0	0	0	30,510
01-01-01-030-0529	WAGE INCREASES	0	0	2,627	0	0	6,037
TOTAL SALARIES & WAGES							
		232,838	192,724	246,317	230,200	0	308,444
SUPPLIES							
01-01-01-032-0701	OFFICE SUPPLIES	3,081	4,086	3,000	8,351	0	5,500
ADMIN							
MAINT							
PLANNING							
01-01-01-032-0705	POSTAGE	1,714	2,434	2,500	2,178	0	1,500
	POSTAGE FY16 k.h.						
TOTAL SUPPLIES							
		4,795	6,520	5,500	10,529	0	7,000
INSURANCE							
01-01-01-034-0643	UNEMPLOYMENT	0	0	0	0	0	500
01-01-01-034-0675	HEALTH, LIFE, & DENTAL INSURAN	77,346	54,703	87,050	51,660	0	77,000
	PDRMA Health/Dental/Life mn 16						
TOTAL INSURANCE							
		77,346	54,703	87,050	51,660	0	77,500
TELEPHONE							
01-01-01-036-0603	TELEPHONE/INTERNET EXPENSE						
	TELEPHONE FY16 (KH)	5,858	5,797	7,400	4,857	0	8,800
	INTERNET FY 16 (KH)						
	CELL PHONE ALLOW SF16						
TOTAL TELEPHONE							
		5,858	5,797	7,400	4,857	0	8,800

DATE: 01/ 2016
 TIME: 14:16:21
 ID: BP430000.WOW

PLAINFIELD K DISTRICT
 DETAILED BUDGET REPORT

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
ADMINISTRATION						
ADMINISTRATION						
CONTRACTUAL SERVICES						
01-01-01-038-0608	LEGAL SERVICES & NOTICES	35,441	102,485	162,574	0	100,000
01-01-01-038-0615	EQUIPMENT RENTALS	2,808	1,866	5,408	0	3,915
	POSTAGE METER RENTALFY16					
	COPIER LEASE ANNEX FY16					
01-01-01-038-0653	AUDIT FEE	0	0	0	0	15,400
01-01-01-038-0662	CONSULTING SERVICES	4,000	32,362	19,829	0	20,000
	Consulting Services jrl 15a					
01-01-01-038-0663	INFORMATION TECHNOLOGY	17,815	18,077	20,669	0	63,316
	Internet Service Shop mn 16					
	Barracuda license mn16					
	Symantec backup renewal mn 16					
	Adlt' software needs mn 16					
	PCI compliance/Trustwave mn 16					
	Toner Cartridges mn16					
	Internet Service RAC mn 16					
	Quarterly Support Agmt mn16					
	Credit Card Processing Units m					
	MSI Maint agreement mn16					
	Antivirus license mn16					
	Antispam software mn 16					
	webguard/webblocker mn16					
	windows 10 training mn 16					
	Training Room Sound mn 16					
	AIA software updates jrl 16					
	Autocad update jrl 16					
	server mn16					
TOTAL CONTRACTUAL SERVICES		60,064	154,790	208,480	0	202,631
UTILITIES						
01-01-01-040-0680	UTILITIES					
	ELECTRIC FY16 KH					
	GAS FY16 KH					
	PROPANE FY16 KH					
	WATER FY16 KH					
TOTAL UTILITIES		87,444	84,599	83,437	0	75,000

DATE: 01/ 2016
 TIME: 14:16:21
 ID: BP430000.WOW

PLAINFIELD K DISTRICT
 DETAILED BUDGET REPORT

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
ADMINISTRATION							
STAFF/BOARD DEVELOPMENT							
01-01-01-042-0530	STAFF APPRECIATION	203	(25)	175	827	0	5,500
	staff apparel cc16						
	staff appreciation/wellness						
01-01-01-042-0605	PROFESSIONAL DEVELOPMENT	12,981	11,506	14,350	15,357	0	24,750
	NRPA Conference SF16						
	IPRA Conference SF16						
	IPRA Conference SF16						
	IPRA Legal SF16						
	Professional Certs						
	PDS						
	Safety						
	General/Miscellaneous						
01-01-01-042-0606	MEMBERSHIPS & DUES	11,760	13,535	11,586	11,140	0	13,640
	IPRA						
	IAPD						
	NRPA						
	SSPRPA						
	Professional Memberships						
	Community Memberships						
01-01-01-042-0624	PROFESSIONAL TRAVEL EXPENSES	12,470	2,591	9,000	1,075	0	2,400
	NRPA SF16						
	IAPD Leg						
TOTAL STAFF/BOARD DEVELOPMENT							
		37,414	27,607	35,111	28,399	0	46,290
REPAIRS & MAINTENANCE							
01-01-01-046-0778	EQUIPMENT MAINTENANCE	2,993	3,185	3,800	4,853	0	3,000
	COPY FEES RAC FY16 KH						
	COPY FEES MAINT FY16 SF						
TOTAL REPAIRS & MAINTENANCE							
		2,993	3,185	3,800	4,853	0	3,000
MISCELLANEOUS							
01-01-01-050-0735	STAFF UNIFORMS	0	0	0	0	0	1,500
01-01-01-050-0813	MEMORIAL TREE/BENCH PROGRAM EX	0	0	0	0	0	3,000
01-01-01-050-0905	OFFICE FURNITURE	0	0	0	0	0	1,500
TOTAL MISCELLANEOUS							
		0	0	0	0	0	6,000

DATE: 01, 2016
 TIME: 14:16:21
 ID: BP430000.WOW

PLAINFIELD, NJ DISTRICT
 DETAILED BUDGET REPORT

PAG 5

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
ADMINISTRATION						
CAPITAL EXPENDITURES						
01-01-01-052-0860	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	265,619
TOTAL CAPITAL EXPENDITURES						
		0	0	0	0	265,619
TOTAL ADMINISTRATION						
		508,752	529,925	622,415	0	1,000,284
		508,752	529,925	622,415	0	1,000,284
TOTAL REVENUES						
		2,500,860	2,583,977	2,697,003	0	3,028,377
TOTAL EXPENSES						
		508,752	529,925	622,415	0	1,000,284
SURPLUS (DEFICIT)						
		1,992,108	2,054,052	2,074,588	0	2,028,093

Recreation Department Summary

The Recreation Department provides recreational services ranging from early childhood programming to senior services, arts and crafts to athletics, cultural arts and dance to teen programming, and aquatics to equestrian programming. The Recreation/Administration Center, Heritage Professional Center, Streams Recreation Center, Normantown Equestrian Center, athletic fields, and Ottawa Street Pool are all scheduled and managed by Recreation Staff. Direct supervision of District marketing and communications efforts have been moved to the Recreation Department in the last year. The Department also works directly with Lily Cache Special Recreation Association (LCSRA) for special needs programming and inclusion services through involvement in the Advisory Committee established by the cooperative agreement with Bolingbrook Park District. The Department consists of 9 full-time, 4 permanent part-time, 69 part-time, and 98 seasonal staff members. The primary source of revenue for the Recreation Department is user fees. These fees are established based on the pricing policy. The department also relies on advertising sales in the seasonal brochure to assist in supporting information dissemination.

Budget Initiatives

The Recreation Fund is 44% funded by taxes and 53% funded by programming fees. An additional 3% income is from various sources including fundraising/advertising, misc. income and reimbursements.

The contingency has been set to be between 5-10% of the annual budget, approximately \$120,000.

All Full-time staff allocations have been moved from various programming areas and placed in the administration portion of the budget for consistency. Salaries and benefits make up 35% of the Recreation Budget. A budgeted raise pool of 2.5% has been included: 1% cost of living and 1.5%.

Staff at all levels, from the instructors, to front desk, to Supervisors and Managers, to Administration come in to daily contact with the residents of the community. Investing in that staff with fair pay and appropriate training at all levels will empower staff to make the greatest difference for the Plainfield residents. The development of a part-time classification schedule to compliment the full-time schedule that was developed will create a system by which accomplishments can be recognized fairly and appropriately. This schedule is nearing completion and implementation is being staged.

Marketing and communications income and expenditures has always been in the Recreation Fund. However this is the first year since a restructure that management of the fund is also the responsibility of the Director of Recreation in cooperation with the current specialist position. Conservative revenues estimated at \$25,500 including advertising and sponsorships are projected while expenses of \$98,350 are projected. Those expenses include budgeted amounts for the 50th Anniversary Celebration, general marketing supplies, brochure printing, distribution, and general advertising and outreach.

Recreation programs are showing consistent income and expenditures. While individual line items may vary based on the anticipated programming and facility needs, the budget includes program income that is in excess of program expenses. A conservative approach to

programming and budget are based on the minimums for first time programs and on consistent numbers for programs that have proven registration numbers.

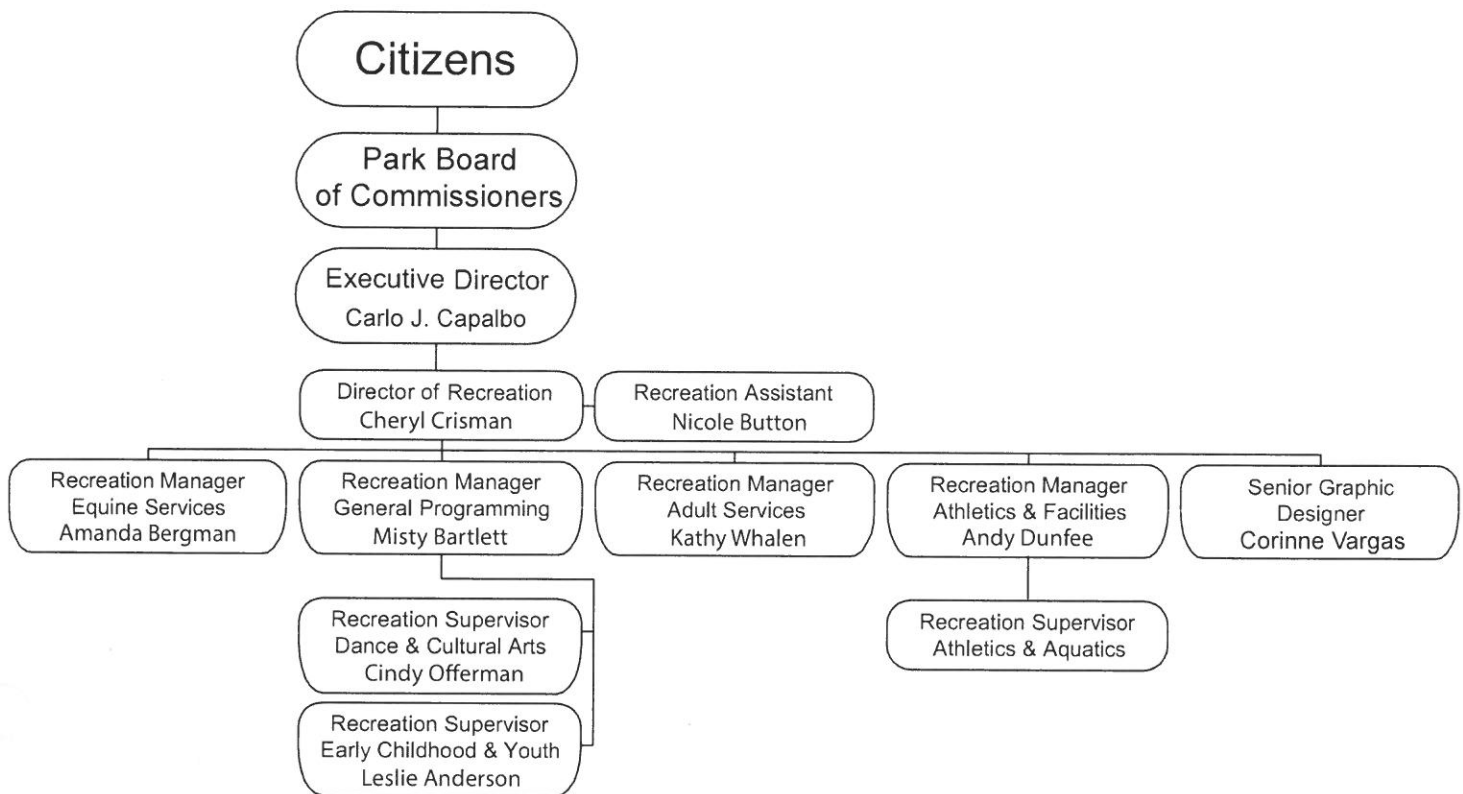
Contracted programming income and expenses remain proportional. Staff is constantly evaluating programs that are offered and the vendors that are utilized. Contractors provide the Park District with the means to offer a wide variety of programming without having to incur the payroll costs of specialized instructors and in some cases, facilities.

The Heritage Professional Center rent will increase based on the terms of the lease agreement. A credit given for the Village's façade grant was utilized during the first three years of the agreement. January 2016 will begin year five of a seven year lease agreement. The rent for FY 2016 was budgeted at \$110,022. This space is utilized for the Great Adventures for Preschooler's program in addition to other early childhood programming and music classes. This space is also utilized for birthday parties and private rentals creating an opportunity for additional income.

Normantown Equestrian Center programming and board is budgeted to be income producing for FY2016 if lessons and board remain constant. The budget also allows for a rotation of stock to ensure that NTEC maintains an appropriate stable to satisfy lesson needs. Staff are continually seeking efficiencies and doing cost comparisons to ensure fiscal viability is retained.

FY2016 will be the first year that Ottawa Street Pool is included in the Recreation Fund for an entire season. Facility expenses include the repainting of Ottawa Street Pool as is needed for routine maintenance and aesthetics. This facility is budgeted to be operating at a loss of approximately \$45,900.

Recreation and Marketing



Recreational and Marketing Departmental Goals

1. Create effective communication venues.
 - a. Develop standards for interaction with the public
 - b. Create a social media communication plan.
 - c. Maintain clear communications with internal and external public.
2. Develop alternative revenues for the District
 - a. Apply for possible grants for programming.
 - b. Develop sponsorship program.
 - c. Review possible funding options for Park District activities
3. Enhance the Park District recreation portfolio
 - a. Create effective recreation programs.
 - b. Develop programs based on available District resources.
 - c. Define core recreation programs.
4. Create relevant recreation programs for the Plainfield community.
 - a. Develop standards by which to measure program success.
 - b. Work with other community groups to offer programs to meet community needs.
 - c. Develop programs based on community interest.
5. Utilize Park District properties for Park District programming
 - a. Enhance Ottawa Street Pool programs.
 - b. Explore nature based programming.
 - c. Develop alternative programs that can utilize currently unused Park District property.

PLAINFIELD PARK DISTRICT
RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
PROPERTY TAXES	1,149,999
INTEREST	100
PROGRAMS	1,264,709
RENTALS	140,080
REIMBURSEMENTS	42,308
BROCHURE ADVERTISING	25,000
OTHER	10,275
TOTAL REVENUES:	<u>2,632,471</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	1,289,672	1,418,639
HEALTH INSURANCE	203,000	223,300
STAFF DEVELOPMENT	37,510	41,261
MATERIALS & SUPPLIES	288,967	317,864
UTILITIES	78,765	86,642
BUILDING/EQUIPMENT	53,553	58,908
CONTRACTUAL SERVICES	398,785	438,664
OTHER	101,199	111,319
TRANSFER	52,357	
CONTINGENCY	120,000	
TOTAL EXPENSES:	<u>2,623,808</u>	

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016		\$1,407,112
TOTAL ESTIMATED REVENUE	\$2,632,471	
TOTAL ESTIMATED EXPENSES	<u>(\$2,623,808)</u>	<u>\$8,663</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016		<u>\$1,415,775</u>

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
BEGINNING BALANCE							1,407,112
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
PROPERTY TAXES							
02-01-01-022-0401	PROPERTY TAXES - WILL CO.	1,101,998	1,091,897	1,081,778	1,085,251	0	1,085,224
02-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	62,294	63,262	63,885	64,344	0	64,775
TOTAL PROPERTY TAXES		1,164,292	1,155,159	1,145,663	1,149,595	0	1,149,999
INTEREST INCOME							
02-01-01-026-0404	INTEREST ON INVESTMENTS	290	72	300	78	0	100
TOTAL INTEREST INCOME		290	72	300	78	0	100
MISCELLANEOUS INCOME							
02-01-01-028-0408	MISCELLANEOUS INCOME	12,912	16,020	2,000	12,303	0	600
Vending ccl6	600.00						
02-01-01-028-0414	SCHOLARSHIPS	454	5,621	5,000	5,529	0	5,000
Foundation ccl6	5,000.00						
02-01-01-028-0415	REIMBURSEMENTS-TOWNSHIP	0	0	40,921	0	0	42,308
Pfld Twrshp Snr Crd Reimb. FY1	42,308.00						
02-01-01-028-0416	ADVERTISING SALES	14,704	14,340	15,000	35,014	0	25,000
Advertising Sales db16	25,000.00						
02-01-01-028-0429	SPONSORSHIPS-PROGRAMS	2,000	1,000	6,000	500	0	2,500
Sponsorship Sales ccl6	2,500.00						
TOTAL MISCELLANEOUS INCOME		30,070	36,981	68,921	53,346	0	75,408
TOTAL ADMINISTRATION		1,194,652	1,192,212	1,214,884	1,203,019	0	1,225,507
TOTAL REVENUES: ADMINISTRATION		1,194,652	1,192,212	1,214,884	1,203,019	0	1,225,507
OTTAWA STREET FACILITY							
REVENUES							
DANCE PROGRAM							
DANCE PROGRAM							
02-20-20-200-0405	DANCE PROGRAM REVENUE	61,120	62,470	70,840	66,890	0	73,455
FALL REG col6	25,225.00						
WINTER/SPRING REG. col6	24,230.00						
RECITAL COSTUMES col6	23,200.00						
fundraisingCo 16	800.00						
TOTAL DANCE PROGRAM		61,120	62,470	70,840	66,890	0	73,455
TOTAL DANCE PROGRAM		61,120	62,470	70,840	66,890	0	73,455

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
02-20-25-999-0405	EARLY CHILDHOOD PROG. REVENUE	24,035	22,548	11,579	0	5,328
Jr. Cheer camps mb16	1,080.00					
EC Programs mb16	4,248.00					
TOTAL EARLY CHILDHOOD (ALL TYPES)						
TOTAL EARLY CHILDHOOD PROGRAMS						
ADULT RECREATION PROGRAMS						
ADULT REC PROGRAMS (ALL TYPES)						
02-20-30-999-0405	ADULT REC PROGRAM REVENUE	210	0	0	0	3,500
Adult Programs kw16	560.00					
Digital Photog kw16	1,320.00					
Intor to Photog kw16	1,620.00					
TOTAL ADULT REC PROGRAMS (ALL TYPES)						
TOTAL ADULT RECREATION PROGRAMS						
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
02-20-40-999-0405	ADULT FITNESS PROGRAM REVENUE	4,461	3,425	4,571	0	5,184
Circuit aw16	1,728.00					
pilates aw16	1,728.00					
Strength & tone aw16	1,728.00					
02-20-40-999-0412	ADULT FITNESS CONTRACTUAL	4,150	3,636	0	0	1,800
Hometown Fitness AW16	1,800.00					
TOTAL ADULT FITNESS PROG (ALL TYPES)						
TOTAL ADULT FITNESS PROGRAMS						
SPECIAL EVENTS						
PATRIOTIC PICNIC						
02-20-45-165-0413	PATRIOTIC PICNIC CONCESSIONS	0	0	0	0	250
Food Vendors cc16	250.00					
02-20-45-165-0421	PATRIOTIC PICNIC SPONSORSHIPS	8,806	1,600	5,050	0	5,000
Patriotic Picnic Sponsorships	5,000.00					
TOTAL PATRIOTIC PICNIC						
TOTAL PATRIOTIC PICNIC						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
SPECIAL EVENTS						
SPECIAL EVENTS (ALL TYPES)						
02-20-45-999-0405	SPECIAL EVENT PROGRAM REVENUE	7,375	7,812	10,124	0	7,036
	Santa's Workshop mb16					
	Autumn Family Fun Fest mb16					
	Full Moon Magic mb16					
	Journey to the North Pole mb16					
	Frnkstn Kiddie Carnival mb16					
	Holiday Lights Contest mb16					
	Fall Fishing Derby mb16					
	Christmas Event					
	Egg Hunt mb16					
	Flashlight Egg Hunt mb16					
	Kids Garage Sale mb16					
	Mother Son Date Night mb16					
	Noon Yr Countdown mb16					
TOTAL SPECIAL EVENTS (ALL TYPES)						
		7,375	7,812	10,124	0	7,036
TOTAL SPECIAL EVENTS		16,181	9,412	15,174	0	12,286
YOUTH RECREATION PROGRAMS						
ADVENTURE CAMP						
02-20-48-145-0405	ADVENTURE CAMP PROGRAM REVENUE	62,214	80,944	90,421	0	78,950
	Youth Day Camp K-5 mb16					
	MSA Camp mb16					
	Leadership Camp mb16					
	Extended camp hours mb16					
TOTAL ADVENTURE CAMP						
		62,214	80,944	90,421	0	78,950
YOUTH REC PROGRAMS (ALL TYPES)						
02-20-48-999-0412	YOUTH REC CONTRACTUAL PROG REV	33,474	32,199	38,151	0	16,840
	Music Together mb16					
	Magic Class mb16					
	Art Cube classes mb16					
	MT singalongs mb16					
	Electronics mb16					
	Silly Science mb16					
TOTAL YOUTH REC PROGRAMS (ALL TYPES)						
		33,474	32,199	38,151	0	16,840
TOTAL YOUTH RECREATION PROGRAMS						
		95,688	113,143	128,572	0	95,790

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	BUDGETED	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
YOUTH ATHLETICS							
YOUTH BASKETBALL							
02-20-60-110-0405	YOUTH BASKETBALL PROGRAM REV	85,372	82,264	89,977	82,200	0	79,840
Mini Shooters AW16							
1st & 2nd Grade AW16							
3rd-5th Grade Girls AW16							
3rd & 4th Grade Boys AW16							
6th-8th Grade Girls AW16							
5th & 6th Grade Boys AW16							
7th & 8th Grade Boys AW16							
TOTAL YOUTH BASKETBALL							
		85,372	82,264	89,977	82,200	0	79,840
MISC. YOUTH ATHLETIC PROGRAMS							
02-20-60-999-0412	CONTR. ATHLETIC PROGRAM REV.	243,863	220,949	221,475	241,361	0	187,223
Youth Golf Lessons aw16							
ASSI Programs AW16							
Ice Skating aw16							
Sox/Bulls classes aw16							
ARCHERY AW16							
VOLLEYBALL PRO'S aw16							
TAEKWONDO AD16							
TENNIS AD16							
SHOTOKAN KARATE AD16							
Lacrosse AD16							
KnockerballAW16							
TOTAL MISC. YOUTH ATHLETIC PROGRAMS							
		243,863	220,949	221,475	241,361	0	187,223
TOTAL YOUTH ATHLETICS							
		329,235	303,213	311,452	323,561	0	267,063
ADULT ATHLETIC PROGRAMS							
ADULT SOFTBALL PROGRAM							
02-20-65-115-0405	ADULT SOFTBALL PROGRAM REVENUE	24,365	17,043	8,500	28,960	0	7,594
Men's Summer SB lgs aw16							
Co-Ed Kickball AW16							
TOTAL ADULT SOFTBALL PROGRAM							
		24,365	17,043	8,500	28,960	0	7,594
TOTAL ADULT ATHLETIC PROGRAMS							
		24,365	17,043	8,500	28,960	0	7,594

DATE: 01/08/2016
TIME: 15:16:05
ID: BP430000.WOW

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

PAGE: 5

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
TEEN PROGRAMS						
TRIPS						
02-20-90-130-0405	TEEN TRIP REVENUE	225	100	35	0	400
	Misc Trips mb16					
	400.00					
TOTAL TRIPS		225	100	35	0	400
SPECIAL EVENTS						
02-20-90-140-0405	TEEN SPECIAL EVENT PROGRAM REV	200	330	245	0	800
	Spring & FallJeric's Skateaw16					
	800.00					
TOTAL SPECIAL EVENTS		200	330	245	0	800
TOTAL TEEN PROGRAMS		425	430	280	0	1,200
TOTAL REVENUES: OTTAWA STREET FACILITY		559,870	535,320	547,018	0	473,200
SENIOR CENTER						
REVENUES						
FACILITY RENTALS						
02-25-01-135-0409	PTCC RENTALS	0	0	0	0	7,200
	Rental revenue AD 16					
	7,200.00					
TOTAL FACILITY RENTALS		0	0	0	0	7,200
TOTAL		0	0	0	0	7,200
SENIOR PROGRAMS						
CONTRACTUAL SERVICES						
02-25-95-038-0412	ADULT REC PROGRAMS REVENUE	0	0	0	0	24,510
	Gentle Yoga Fall kw16					
	1,560.00					
	Gentle Yoga Summer kw16					
	1,040.00					
	Gentle Yoga W/S kw16					
	1,560.00					
	Yoga Fall kw16					
	6,700.00					
	Yoga Summer kw16					
	4,020.00					
	Yoga W/S kw16					
	6,030.00					
	Massage Fall kw16					
	1,125.00					
	Massage Summer kw16					
	975.00					
	Massage W/S kw16					
	1,500.00					
TOTAL CONTRACTUAL SERVICES		0	0	0	0	24,510

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORTDATE: 01/08/2016
TIME: 15:16:05
ID: BP430000.WOW

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
SENIOR CENTER						
SENIOR PROGRAMS						
TRIPS						
02-25-95-130-0405	SENIOR TRIP REVENUE	21,697	38,306	19,565	0	13,687
Trips PD Bus kw16						
General Trips Fall kw16						
Theatre Trip kw16						
1,512.00						
5,800.00						
6,375.00						
TOTAL TRIPS						
		21,697	38,306	19,565	0	13,687
SPECIAL EVENTS						
02-25-95-140-0405	SENIOR SOCIAL REVENUE	585	1,303	1,456	0	4,307
Senior special event Sum kw16						
Bunco Winter Spring kw16						
Bunco Fall kw16						
Healthy Lifestyle Prog kw16						
Holiday Lunch kw16						
Senior Spec Event Spring kw16						
Senior Special Event Fall kw16						
Bunco Summer kw16						
Senior Picnic kw16						
375.00						
448.00						
448.00						
200.00						
900.00						
500.00						
600.00						
336.00						
500.00						
TOTAL SPECIAL EVENTS						
		585	1,303	1,456	0	4,307
FITNESS PROGRAMS						
02-25-95-150-0405	SENIOR FITNESS REVENUE	30,711	27,365	36,611	0	14,160
Strength Balance Wint/Sprin kw						
Strength Balance Summer kw16						
Funct Train Win/Spring kw16						
Functional Train Summer kw16						
Fit Active Adult Win/Spring kw						
Fit Active Adult Sumer kw16						
Fitness Active Adult Fall kw16						
Functional Training Fall kw16						
Strength & Balance Fall kw16						
1,440.00						
1,440.00						
1,440.00						
560.00						
560.00						
2,720.00						
2,720.00						
2,720.00						
560.00						
1,440.00						
TOTAL FITNESS PROGRAMS						
		30,711	27,365	36,611	0	14,160
TOTAL SENIOR PROGRAMS						
		52,993	66,974	57,632	0	56,664
TOTAL REVENUES: SENIOR CENTER						
		52,993	66,974	57,632	0	63,864
HERITAGE PROFESSIONAL CENTER						
REVENUES						

DATE: 01/08/2016
TIME: 15:16:05
ID: BP430000.WOW

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

PAGE: 7

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER ADMINISTRATION							
RENTALS							
02-30-01-135-0409	FACILITY RENTALS	6,140	10,354	5,360	6,734	0	6,700
	Facility Rentals AD 16						
	Birthday Parties AD 16						
		5,650.00					
		1,050.00					
TOTAL RENTALS							
TOTAL ADMINISTRATION							
		6,140	10,354	5,360	6,734	0	6,700
		6,140	10,354	5,360	6,734	0	6,700
EARLY CHILDHOOD PROGRAMS							
GREAT ADVENTURES PROGRAM							
02-30-10-150-0405	GREAT ADVENTURES PROGRAM REV.	235,059	308,328	284,070	196,266	0	206,466
	GA Enrollment la16						
		200,006.00					
	GA Summer Enrollment la16						
		4,860.00					
	GA T-Shirt Orders						
		1,600.00					
TOTAL GREAT ADVENTURES PROGRAM							
TOTAL EARLY CHILDHOOD PROGRAMS							
		235,059	308,328	284,070	196,266	0	206,466
		235,059	308,328	284,070	196,266	0	206,466
EARLY CHILDHOOD PROGRAMS							
EARLY CHILDHOOD (ALL TYPES)							
02-30-25-999-0405	EARLY CHILDHOOD REVENUE	1,255	0	1,836	4,928	0	31,470
	Nature Explorers la16						
		1,920.00					
	Girls Just la16						
		7,200.00					
	Friday Fun Day la16						
		7,200.00					
	Kindergarten Readiness mb16						
		7,950.00					
	Boyz Will Be Boyz la16						
		7,200.00					
TOTAL EARLY CHILDHOOD (ALL TYPES)							
TOTAL EARLY CHILDHOOD PROGRAMS							
		1,255	0	1,836	4,928	0	31,470
		1,255	0	1,836	4,928	0	31,470
ADULT REC PROGRAMS (ALL TYPES)							
ADULT REC PROGRAMS							
02-30-30-999-0412	ADULT REC CONTRACTUAL PROGRAMS	9,145	8,732	8,600	16,794	0	32,388
	Piano Private col6						
		3,512.00					
	Drum Private col6						
		3,512.00					
	Guitar Private col6						
		9,940.00					
	Stage Play Prek col6						
		2,224.00					
	Stage Play Junior col6						
		6,150.00					
	Stage Play col6						
		7,050.00					
TOTAL ADULT REC PROGRAMS							
TOTAL ADULT REC PROGRAMS (ALL TYPES)							
		9,145	8,732	8,600	16,794	0	32,388
		9,145	8,732	8,600	16,794	0	32,388

DATE: 01/08/2016
 TIME: 15:16:06
 ID: BP430000.WOW

PLAINFIELD PARK DISTRICT
 DETAILED BUDGET REPORT

PAGE: 8

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET

TOTAL REVENUES:	HERITAGE PROFESSIONAL CENTER	251,599	327,414	224,722	0	277,024

STREAMS REC CENTER						
REVENUES						
DANCE PROGRAM						
DANCE PROGRAM						
02-35-20-200-0405	DANCE PROGRAM REVENUE	55,736	64,522	53,775	0	69,477
FALL col6						
WINTER/SPRING col6						
Competition co 16						
dance costumes competition col						
Summer col6						
02-35-20-200-0412	ADULT DANCE CONTRACTUAL REV	320	0	0	0	672
Dance Tech co2016						
TOTAL DANCE PROGRAM		56,056	64,522	53,775	0	70,149
TOTAL DANCE PROGRAM		56,056	64,522	53,775	0	70,149
EARLY CHILDHOOD PROGRAMS						
GREAT ADVENTURES PROGRAM						
02-35-25-150-0405	GREAT ADVENTURES REVENUE	39,374	21,653	51,410	0	47,118
GA Program la16						
TOTAL GREAT ADVENTURES PROGRAM		39,374	21,653	51,410	0	47,118
EARLY CHILDHOOD (ALL TYPES)						
02-35-25-999-0405	EARLY CHILDHOOD PROGRAM REV	34,145	26,938	26,635	0	19,098
EC Special Topic mb16						
Culinary Kids mb16						
Having fun w/art mb16						
123 Come Learn w/Me mb16						
EC Programs mb16						
TOTAL EARLY CHILDHOOD (ALL TYPES)		34,145	26,938	26,635	0	19,098
TOTAL EARLY CHILDHOOD PROGRAMS		73,519	48,591	78,045	0	66,216
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
02-35-40-999-0405	ADULT FITNESS PROGRAM REVENUE	2,632	1,853	1,457	0	11,886
Boot Camp Cardio aw16						
Steps circuit aw16						

DATE: 01/08/2016
TIME: 15:16:06
ID: BP430000.WOW

PLAINFIELD PARK DISTRICT DETAILED BUDGET REPORT

PAGE: 9

FUND: RECREATION FUND						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	--2016-- REQUESTED BUDGET
STREAMS REC CENTER						
REVENUES						
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
20/20/20 aw16		1,728.00				
strength and tone aw16		1,728.00				
Cardio Blast aw 16		864.00				
Core,Abs & Back aw16		864.00				
TOTAL ADULT FITNESS PROG (ALL TYPES)						
TOTAL ADULT FITNESS PROGRAMS		2,632	1,853	4,350	1,457	11,886
TOTAL ADULT FITNESS PROGRAMS						
YOUTH RECREATION PROGRAMS						
YOUTH RECREATION PROGRAMS						
02-35-48-999-0405 YOUTH REC PROGRAM REVENU		2,729	1,160	1,500	1,953	2,500
Home By Myself mb16						
Babysitting mb16						
02-35-48-999-0412 YOUTH REC CONTRACTUAL PROG REV		11,359	14,081	7,375	8,881	4,200
WEBER IRISH DANCE col6						
TOTAL YOUTH RECREATION PROGRAMS						
TOTAL YOUTH RECREATION PROGRAMS		14,088	15,241	8,875	10,834	6,700
TOTAL REVENUES: STREAMS REC CENTER						
		14,088	15,241	8,875	10,834	6,700
		146,295	130,207	196,251	144,111	154,951
EQUESTRIAN CENTER						
REVENUES						
MISCELLANEOUS INCOME						
MISCELLANEOUS INCOME						
02-40-01-028-0409 FACILITY RENTALS		27,295	27,390	28,200	29,991	30,000
1 Bedroom Apartment (2) (AB16)						
2 Bedroom Apartment (AB16)						
Storage Units (AB16)						
TOTAL MISCELLANEOUS INCOME						
TOTAL MISCELLANEOUS INCOME		27,295	27,390	28,200	29,991	30,000
TOTAL MISCELLANEOUS INCOME						
EQUESTRIAN PROGRAMS						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
EQUESTRIAN CENTER						
EQUESTRIAN PROGRAMS						
SPECIAL EVENTS						
02-40-49-140-0405	SPECIAL EVENTS REVENUE	15,265	15,281	16,987	0	10,685
Home Horse Shows (AB16)						
Pony Rides (AB16)						
De Paul Externship Field Trip						
Girl Scout Badges (AB16)						
Halloween Pony Rides (AB16)						
Normantown After Dark (AB16)						
Spring Pony Rides (AB16)						
Pony Kissing Booth (AB16)						
02-40-49-140-0409	SPECIAL EVENT RENTALS	965	865	1,050	0	5,600
Pony parties (AB16)						
EAP Rentals (AB16)						
02-40-49-140-0412	SPECIAL EVENTS CONTRACTUAL REV	0	1,400	780	0	350
Clinic (AB 16)						
TOTAL SPECIAL EVENTS		16,230	17,546	18,037	0	16,635
HORSEBACK RIDING LESSONS						
02-40-49-210-0405	HORSEBACK RIDING LESSONS REV	103,080	117,593	150,600	0	159,130
Private Lessons (AB16)						
Horse Lovers Camps (AB16)						
Lease of NTEC horses (AB16)						
Group Lessons (AB16)						
Pee Wee Camp (AB16)						
02-40-49-210-0426	SALE OF LESSON HORSE	0	0	2,500	0	2,500
Sale of Lesson Horses (AB16)						
TOTAL HORSEBACK RIDING LESSONS		103,080	117,593	150,600	0	161,630
BOARDING						
02-40-49-220-0405	BOARDING REVENUE	81,407	84,059	121,033	0	96,180
Boarding Revenue (AB16)						
Dry Stall Boarding (AB16)						
Dry Stall Supplies (AB16)						
02-40-49-220-0419	FEES FOR SERVICES	346	3,556	7,953	0	8,655
Training Rides (AB16)						
Horse Show Team (AB16)						
Medicine Resale (AB16)						
TOTAL BOARDING		81,753	87,615	128,986	0	104,835
TOTAL EQUESTRIAN PROGRAMS		201,063	222,754	297,623	0	283,100

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
EQUESTRIAN CENTER							
TACK SHOP							
TACK SHOP SALES							
02-40-61-602-0413 TACK SHOP REVENUE		117	3,384	500	1,739	0	1,175
Misc apparel sales (AB16)	1,175.00						
TOTAL TACK SHOP SALES		117	3,384	500	1,739	0	1,175
TOTAL TACK SHOP		117	3,384	500	1,739	0	1,175
TOTAL REVENUES: EQUESTRIAN CENTER		228,475	253,528	251,680	329,353	0	314,275
OTTAWA STREET POOL							
REVENUES							
ADMINISTRATION							
SWIM RENTALS							
02-60-01-135-0405 SWIM RENTALS		0	0	0	0	0	3,000
Private Rentals AW16	1,000.00						
Birthday Parties AW 16	2,000.00						
TOTAL SWIM RENTALS		0	0	0	0	0	3,000
TOTAL ADMINISTRATION		0	0	0	0	0	3,000
SWIM							
ADMISSIONS							
02-60-55-600-0405 ADMISSIONS		0	0	0	0	0	23,150
Daily Admission AW 16	23,150.00						
02-60-55-600-0418 SWIM PASSES		0	0	0	0	0	25,000
Swim Passes AW 16	25,000.00						
TOTAL ADMISSIONS		0	0	0	0	0	48,150
LESSONS							
02-60-55-601-0405 SWIM LESSON INCOME		0	0	0	0	0	71,500
Swim Lesson Income AW 16	71,500.00						
TOTAL LESSONS		0	0	0	0	0	71,500
TOTAL SWIM		0	0	0	0	0	119,650

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET POOL							
CONCESSIONS							
02-60-61-602-0413	OSP CONCESSIONS	0	0	0	0	0	1,000
TOTAL OTTAWA STREET POOL CONCESSIONS							
TOTAL CONCESSIONS		0	0	0	0	0	1,000
TOTAL REVENUES: OTTAWA STREET POOL		0	0	0	0	0	123,650
ADMINISTRATION							
EXPENSES							
ADMINISTRATION							
SALARIES & WAGES							
02-01-01-030-0501	EXECUTIVE DIRECTOR	91,881	37,270	75,000	46,442	0	64,180
02-01-01-030-0505	DIRECTOR OF FINANCE	41,374	42,616	43,047	43,889	0	43,895
02-01-01-030-0507	DIRECTOR OF RECREATION	66,600	70,961	72,900	73,807	0	73,811
02-01-01-030-0508	COMMUNICATIONS/MARKETING	0	34,393	41,000	40,999	0	35,000
02-01-01-030-0512	RECREATION ASSISTANT	36,149	40,923	40,000	40,497	0	40,500
02-01-01-030-0517	REC MGR/FACILITIES	45,899	47,458	53,000	53,638	0	53,663
02-01-01-030-0518	REC MGR/ SENIORS/ADULTS	23,376	24,084	53,000	28,347	0	53,663
02-01-01-030-0519	REC SUPERVISOR - G/A& EARLY CH	42,054	43,518	43,260	44,552	0	44,558
02-01-01-030-0520	WAGES OF FRONT DESK STAFF-RAC	22,219	35,120	30,000	41,582	0	24,000
02-01-01-030-0521	REC MGR/GENERAL PROGRAMS	41,999	43,426	53,000	53,226	0	53,265
02-01-01-030-0522	SENIOR GRAPHIC DESIGNER	15,707	47,432	56,000	56,279	0	56,281
02-01-01-030-0523	REC SUPERVISOR-AQUATICS/ATHL	41,999	36,978	38,500	38,501	0	38,500
02-01-01-030-0524	REC SUPERVISOR-DANCE/CULT ARTS	0	0	37,000	36,308	0	37,740
02-01-01-030-0528	HUMAN RESOURCES GENERALIST	0	0	56,000	46,432	0	30,510
02-01-01-030-0529	WAGE INCREASES	0	0	10,752	0	0	14,296
02-01-01-030-0533	REC MGR/EQUESTRIAN CTR	47,012	46,904	53,000	53,638	0	53,664
TOTAL SALARIES & WAGES		516,269	551,083	755,459	698,137	0	717,526
SUPPLIES							
02-01-01-032-0701	OFFICE SUPPLIES	3,014	6,722	4,000	6,285	0	4,000
Office Supplies ccl6		4,000.00					
02-01-01-032-0705	POSTAGE	1,000	1,683	2,500	1,195	0	1,990
Postage FY16 (KH)		1,500.00					
Senior Newsletter FY16 (K.H.)		490.00					
02-01-01-032-0727	MARKETING DEPT. SUPPLIES	0	0	1,300	1,311	0	5,800

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
ADMINISTRATION EXPENSES							
ADMINISTRATION SUPPLIES							
	Signs/Supplies cvl6						
	Lg Format Print Supplies cvl6						
	name tags cvl6						
	Paper (special projects) cvl6						
	Guest service uniform ccl6						
02-01-01-032-0745 SAFETY SUPPLIES		485	1,999	9,800	1,073	0	4,000
	Supplies	4,000.00					
TOTAL SUPPLIES		4,499	10,404	17,600	9,864	0	15,790
INSURANCE							
02-01-01-034-0675 HEALTH, LIFE, & DENTAL INSURAN		151,628	144,723	191,100	147,395	0	203,000
	PDRMA Health/Dental/Life mn16						
203,000.00							
TOTAL INSURANCE		151,628	144,723	191,100	147,395	0	203,000
TELEPHONE							
02-01-01-036-0603 TELEPHONE/INTERNET EXPENSE		4,785	4,955	5,900	4,324	0	6,720
	TELEPHONE FY16 (kh)	4,800.00					
	CELL PHONE ALLOW SF16	1,920.00					
TOTAL TELEPHONE		4,785	4,955	5,900	4,324	0	6,720
CONTRACTUAL SERVICES							
02-01-01-038-0607 MARKETING & PRINTING		62,896	60,089	84,000	69,396	0	63,250
	Brochure Printing cvl6	45,000.00					
	Brochure Delivery CV16	18,000.00					
	Shutterstock Artwork/Illustrat	250.00					
02-01-01-038-0609 MARKETING & ADVERTISING		4,192	6,863	36,900	21,168	0	15,200
	Outside/Web Advertising cvl6						
	50th Anniversary cvl6	2,400.00					
	Scout costume cvl6	2,600.00					
	Prk&RecMonth cvl6	4,500.00					
	Expo Display cvl6	500.00					
	Promo Item restock cvl6	1,500.00					
	Greeter Prgm cvl6	1,600.00					
02-01-01-038-0626 SPECIAL EVENTS		0	0	0	0	0	6,000
	50th Anniversary						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
ADMINISTRATION							
EXPENSES							
ADMINISTRATION							
CONTRACTUAL SERVICES							
02-01-01-038-0627	CREDIT CARD PROCESSING	17,622	18,082	18,000	18,212	0	19,000
02-01-01-038-0663	INFORMATION TECHNOLOGY	35,316	49,155	46,325	59,442	0	23,310
Website Host main site cv16							
Enews & FB maint. cv16							
VSI licenses mn 16							
applitrak license mn 16							
Survey Methods ccl6							
Mar/com software cv16							
desktop install labor (21) mn							
desktop replacements (10) mn							
		120,026	134,189	185,225	168,218	0	126,760
TOTAL CONTRACTUAL SERVICES							
UTILITIES							
02-01-01-040-0680	UTILITIES	1,661	2,126	2,250	1,833	0	2,000
ELECTRICITY FY16 KH							
		1,661	2,126	2,250	1,833	0	2,000
TOTAL UTILITIES							
STAFF/BOARD DEVELOPMENT							
02-01-01-042-0530	STAFF APPRECIATION	3,178	3,590	8,250	4,999	0	8,900
Staff Clothing cv16							
Volunteer Shirts cv16							
Staff Appreciation/wellness cc							
02-01-01-042-0605	PROFESSIONAL DEVELOPMENT	6,441	5,022	8,650	4,105	0	11,520
IPRA							
IAPD							
Professional Certifications							
Safety							
General/Miscellaneous							
NRPA							
02-01-01-042-0606	MEMBERSHIPS/DUES	0	0	0	0	0	3,740
IPRA							
SSPPRA							
Professional Memberships							
Community Memberships							
02-01-01-042-0624	PROFESSIONAL TRAVEL EXPENSE	4,126	2,470	4,000	2,317	0	600
IAPD							

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	BUDGETED	PROJECTED	--2016-- REQUESTED BUDGET
ADMINISTRATION EXPENSES							
ADMINISTRATION STAFF/BOARD DEVELOPMENT							
NRPA							
	400.00						
TOTAL STAFF/BOARD DEVELOPMENT		13,745	11,082	11,421	20,900	0	24,760
REPAIRS & MAINTENANCE							
02-01-01-046-0778 EQUIPMENT MAINTENANCE		0	0	0	0	0	3,600
MKTG/REC COPY CHARGES FY16	3,600.00						
TOTAL REPAIRS & MAINTENANCE		0	0	0	0	0	3,600
MISCELLANEOUS							
02-01-01-050-0610 PROGRAM REFUNDS & REIMBURS.		56,430	63,875	64,309	32,500	0	65,000
02-01-01-050-0629 VOLUNTEER/SPONSOR RECOGNITION		1,971	3,053	1,625	3,250	0	2,400
Chamber functions db16	1,800.00						
Vol/Sponsor Recognition ccl6	600.00						
02-01-01-050-0735 STAFF UNIFORMS		0	0	0	0	0	5,400
TOTAL MISCELLANEOUS		58,401	66,928	65,934	35,750	0	72,800
CAPITAL EXPENDITURES							
02-01-01-052-0860 TRANSFER TO OTHER FUNDS		0	0	902,911	994,410	0	52,357
02-01-01-052-0999 CONTINGENCY		36,719	109,652	1,201	294,720	0	120,000
TOTAL CAPITAL EXPENDITURES		36,719	109,652	904,112	1,289,130	0	172,357
TOTAL ADMINISTRATION		907,733	1,035,142	2,011,238	2,503,314	0	1,345,313
TOTAL ADMINISTRATION		907,733	1,035,142	2,011,238	2,503,314	0	1,345,313
OTTAWA STREET FACILITY EXPENSES							
DANCE PROGRAM							
DANCE PROGRAM (ALL TYPES)							
02-20-20-200-0532 DANCE PROGRAM P/T SALARIES		26,571	42,533	13,409	23,700	0	25,157
winter spring col6	13,240.95						
fall col6	11,917.00						
02-20-20-200-0721 DANCE PROGRAM SUPPLIES		20,487	19,659	20,706	21,920	0	18,800
recital costumes 16 co	18,000.00						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
EXPENSES						
DANCE PROGRAM						
DANCE PROGRAM (ALL TYPES)						
MISC. PROGRAM SUPPLIES col6						
		800.00				
TOTAL DANCE PROGRAM (ALL TYPES)		47,058	62,192	34,115	0	43,957
TOTAL DANCE PROGRAM		47,058	62,192	34,115	0	43,957
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
02-20-25-999-0532 E/C PART TIME SALARIES		13,153	13,004	7,924	0	2,806
Jr. Cheer Camp mb16						
EC Programs mb16						
02-20-25-999-0721 EARLY CHILDHOOD PROGRAM SUPPLY		2,124	757	502	0	700
Jr. Cheer camp mb16						
EC Programs mb16						
02-20-25-999-0722 E/C PROGRAM EQUIPMENT		562	642	22	0	525
New equipment mb16						
Jr. Cheer camps mb16						
EC Programs mb16						
TOTAL EARLY CHILDHOOD (ALL TYPES)		15,839	14,403	8,448	0	4,031
TOTAL EARLY CHILDHOOD PROGRAMS		15,839	14,403	8,448	0	4,031
ADULT RECREATION PROGRAMS						
ADULT REC PROGRAMS (ALL TYPES)						
02-20-30-999-0532 ADULT REC PROGRAM SALARIES		1,122	0	0	0	1,873
Adult Programs kw16						
Digital Photog kw16						
Intro to Photog kw16						
02-20-30-999-0611 ADULT REC CONTRACT PROG EXP.		440	1,332	2,120	0	0
TOTAL ADULT REC PROGRAMS (ALL TYPES)		1,562	1,332	2,120	0	1,873
TOTAL ADULT RECREATION PROGRAMS		1,562	1,332	2,120	0	1,873
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
02-20-40-999-0532 ADULT FITNESS P/T SALARIES		2,723	2,339	2,277	0	3,113
circuit aw16						
pilates aw16						
Strength & Tone aw16						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
EXPENSES							
ADULT FITNESS PROGRAMS							
ADULT FITNESS PROG (ALL TYPES)							
02-20-40-999-0611	ADULT FITNESS CONTRACTUAL	2,692	192	3,364	647	0	1,440
	Hometown Fitness aw16						
	1,440.00						
02-20-40-999-0722	ADULT FITNESS EQUIPMENT	0	250	150	0	0	300
	Various aw16						
	300.00						
TOTAL ADULT FITNESS PROG (ALL TYPES)							
		5,415	2,781	6,914	2,924	0	4,853
TOTAL ADULT FITNESS PROGRAMS		5,415	2,781	6,914	2,924	0	4,853
SPECIAL EVENTS							
PATRIOTIC PICNIC							
02-20-45-165-0532	Special Events part time wages	392	660	450	0	0	450
	Event Staff Salaries ccl6						
	450.00						
02-20-45-165-0611	PATRIOTIC PICNIC CONTRACTUAL	5,871	4,701	4,801	4,701	0	4,800
	DJ Services ccl6						
	2,800.00						
	Inflatables ccl6						
	2,000.00						
02-20-45-165-0615	PATRIOTIC PICNIC RENTALS	1,199	1,310	1,350	1,195	0	1,500
	Porta-pots ccl6						
	1,500.00						
02-20-45-165-0628	PATRIOTIC PICNIC FIREWORKS	17,000	17,000	17,000	17,000	0	17,000
	Fireworks 16						
	17,000.00						
02-20-45-165-0721	PATRIOTIC PICNIC SUPPLIES	111	148	300	42	0	300
	Supplies ccl6						
	300.00						
TOTAL PATRIOTIC PICNIC		24,573	23,819	23,901	22,938	0	24,050
SPECIAL EVENTS (ALL TYPES)							
02-20-45-999-0532	SPECIAL EVENTS P/T SALARIES	1,937	3,188	3,187	1,790	0	1,049
	Misc 16						
	400.00						
	Santa's Workshop mb16						
	65.00						
	Frnkstn Kiddie Carnival mb16						
	65.00						
	Family Recess mb16						
	130.00						
	Egg Hunt mb16						
	65.00						
	Flashlight Egg Hunt mb16						
	65.00						
	WOYC mb16						
	194.00						
	Noon Yr Countdown mb16						
	65.00						
02-20-45-999-0604	CONTRACTUAL PROFESSIO PROGRAMS	200	760	1,050	525	0	600
	Full Moon Magic mb16						
	200.00						
	WOYC mb16						
	400.00						
02-20-45-999-0721	SPECIAL EVENTS SUPPLIES	5,023	6,190	4,970	5,061	0	5,805

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
EXPENSES						
YOUTH RECREATION PROGRAMS						
ADVENTURE CAMP						
	Summer Camp Sup mb16	3,570.00				
TOTAL ADVENTURE CAMP						
		44,782	49,056	53,582	0	58,444
YOUTH REC PROGRAMS (ALL TYPES)						
02-20-48-999-0610	YOUTH REC CONTR. PROGRAM	23,160	18,141	10,378	0	13,444
	Music Together mb16	3,780.00				
	Magic Class mb16	412.50				
	Art Cube classes mb16	900.00				
	MT singalongs mb16	1,152.00				
	Electronics mb16	2,900.00				
	Silly Science mb16	4,300.00				
TOTAL YOUTH REC PROGRAMS (ALL TYPES)						
		23,160	18,141	10,378	0	13,444
TOTAL YOUTH RECREATION PROGRAMS						
		67,942	67,197	63,960	0	71,888
MISC. RECREATION PROGRAMS						
GENERAL RECREATION PROGRAMS						
02-20-50-999-0532	PART TIME SALARIES	7,169	7,465	6,184	0	3,400
	Games on the Go Staff mb16					
02-20-50-999-0721	PROGRAM SUPPLIES	391	54	126	0	150
	Games on the Go Supplies mb16					
02-20-50-999-0722	PROGRAM EQUIPMENT	0	0	0	0	50
	Games on the Go Equipment mb16					
TOTAL GENERAL RECREATION PROGRAMS						
		7,560	7,519	6,310	0	3,600
TOTAL MISC. RECREATION PROGRAMS						
		7,560	7,519	6,310	0	3,600
YOUTH ATHLETICS						
YOUTH BASKETBALL						
02-20-60-110-0532	YOUTH BASKETBALL PART TIME SAL	18,661	20,503	23,300	0	21,040
	Mini Shooters AW16					
	1st & 2nd Grade AW16					
	3rd-5th grade girls AW16					
	3rd & 4th Grade Boys AW16					
	6th-8th grade girls AW16					
	5th & 6th Grade Boys AW16					
	7th & 8th Grade Boys AW16					

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PLAINFIELD PARK DISTRICT
 DETAILED BUDGET REPORT

PAGE: 20

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET

OTTAWA STREET FACILITY						
EXPENSES						
YOUTH ATHLETICS						
YOUTH BASKETBALL						
02-20-60-110-0615	YOUTH BASKETBALL RENTALS/LEASE	23,950	21,460	21,930	0	23,220
Mini shooters AW16						
	1st & 2nd Grade AW16					
	3rd-4th Grade Boys AW16					
	5th-6th Grade Boys AW16					
	7th-8th Grade Boys AW16					
	3rd-5th Grade Girls AW16					
	6th-8th Grade Girls AW16					
02-20-60-110-0721	YOUTH BASKETBALL SUPPLIES	12,621	10,745	11,348	0	11,732
t-shirts uniforms AW16						
	website fees AW16					
	trophies AW16					
	coaches shirts AW16					
	mis. supplies AW16					
02-20-60-110-0722	YOUTH BASKETBALL EQUIPMENT	39	1,591	1,426	0	1,500
Basketball, Bags, Etc. AW16						

TOTAL YOUTH BASKETBALL		55,271	54,299	58,004	0	57,492

MISC. YOUTH ATHLETIC PROGRAMS						
02-20-60-999-0611	CONTRACTUAL YOUTH ATHL PROGRAM	186,233	125,243	158,661	0	139,119
yth Golf Lessons AW16						
	Ice Skating AW16					
	ASSI programs AW16					
	Sox/bulls classes AW16					
	ARCHERY AW16					
	VOLLEYBALL PRO'S AW16					
	TAEKWONDO AD16					
	TENNIS AD16					
	SHOTOKAN KARATE AD16					
	Lacrosse AD16					
	Knockerball AW16					

TOTAL MISC. YOUTH ATHLETIC PROGRAMS		186,233	125,243	158,661	0	139,119
TOTAL YOUTH ATHLETICS		241,504	179,542	216,665	0	196,611

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
ADULT ATHLETIC PROGRAMS							
ADULT SOFTBALL PROGRAM							
02-20-65-115-0532	ADULT SOFTBALL P/T SALARIES	1,770	1,210	3,553	845	0	1,422
	Scorekeep Summer Men's aw16						
	coed kickball scorekeeper AW16						
02-20-65-115-0604	ADLT SOFTBALL CONTRACTUAL PROG	10,991	8,477	14,373	3,924	0	1,703
	Umpires - Summer Men's aw16						
	Assigner Men's summer aw16						
02-20-65-115-0719	ADULT SOFTBALL FIELD MATERIALS	20	3	4,500	335	0	1,500
	Field Maintenance AW15A						
02-20-65-115-0721	ADLT SOFTBALL PROGRAM SUPPLIES	2,608	3,696	4,691	611	0	939
	coed kickballTrophies aw16						
	softball Scorebooks - Summer a						
	USSSA League Fees Fall aw16						
	coed kickball Webiste Standing						
	coed kickball supplies aw16						
	coed kickball trophies aw16						
	coed kickball standings aw16						
	softball website fee aw16						
	softball trophies aw16						
TOTAL ADULT SOFTBALL PROGRAM							
		15,389	13,386	27,117	5,715	0	5,564
TOTAL ADULT ATHLETIC PROGRAMS		15,389	13,386	27,117	5,715	0	5,564
TEEN PROGRAMS							
TRIPS							
02-20-90-130-0617	TEEN PROGRAM ADMISSIONS	180	0	1,620	0	0	150
	Teen Trips Year round mb16						
02-20-90-130-0618	TEEN PROGRAM TRANSPORTATION	0	0	240	0	0	200
	Year round Teen Trips mb16						
TOTAL TRIPS							
		180	0	1,860	0	0	350
SPECIAL EVENTS							
02-20-90-140-0532	TEEN SPECIAL EVENTS WAGES	0	0	152	55	0	120
	Jericsspecial event wagesaw16						
02-20-90-140-0721	TEEN SPECIAL EVENTS SUPPLIES	0	0	20	5	0	20
	Fallspring Jeric'sChtst aw16						
TOTAL SPECIAL EVENTS							
		0	0	172	60	0	140
TOTAL TEEN PROGRAMS							
		180	0	2,032	60	0	490

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
TOTAL OTTAWA STREET FACILITY						
		434,682	382,808	371,130	0	376,771
SENIOR CENTER						
EXPENSES						
ADMINISTRATION						
SALARIES						
02-25-01-030-0532	PTCC PART TIME STAFF	2,969	2,901	8,687	0	16,121
	Staff at PTCC kw16					
TOTAL SALARIES						
		2,969	2,901	8,687	0	16,121
SUPPLIES						
02-25-01-032-0701	PTCC OFFICE SUPPLIES	0	0	0	0	950
	PTCC Office Supplies kw16					
	Tables and Chairs AD 16	300.00				
		650.00				
02-25-01-032-0704	PTCC CUSTODIAL SUPPLIES	0	0	0	0	300
	Ptcc Supplies kw16	100.00				
	Senior Supplies kw16	200.00				
TOTAL SUPPLIES						
		0	0	0	0	1,250
TELEPHONE						
02-25-01-036-0603	PTCC PHONE/INTERNET	0	0	542	0	3,000
	INTERNET FY16 (KH)	1,500.00				
	PHONE FY16 (KH)	1,500.00				
TOTAL TELEPHONE						
		0	0	542	0	3,000
UTILITIES						
02-25-01-040-0680	PTCC UTILITIES	0	0	3,340	0	11,550
	WATER FY16 K.H.)	550.00				
	GAS FY16 (K.H.)	4,000.00				
	ELECTRIC FY16 (K.H.)	7,000.00				
TOTAL UTILITIES						
		0	0	3,340	0	11,550
REPAIRS & MAINTENANCE						
02-25-01-046-0776	REPAIRS & MAINTENANCE-PTCC	0	0	0	0	200
	PTCC Building Repair kwcc16	200.00				
TOTAL REPAIRS & MAINTENANCE						
		0	0	0	0	200

DATE: 01/08/2016
TIME: 15:16:06
ID: BP430000.WOW

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

PAGE: 23

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
SENIOR CENTER							
ADMINISTRATION							
FACILITY RENTALS							
02-25-01-135-0532	RENTAL WAGES	0	0	0	0	0	1,440
	Rental staff wages AD 16						
		1,440.00					
TOTAL FACILITY RENTALS							
		0	0	0	0	0	1,440
TOTAL ADMINISTRATION							
		2,969	2,901	26,247	12,569	0	33,561
ADULT REC PROGRAMS							
ADULT REC PROGRAMS							
02-25-30-999-0532	ADULT PROGRAM SALARIES	0	0	0	0	0	2,352
	Intro to Photography kw16						
	Digital Photo kw16						
		1,296.00					
		1,056.00					
TOTAL ADULT REC PROGRAMS							
		0	0	0	0	0	2,352
TOTAL ADULT REC PROGRAMS							
		0	0	0	0	0	2,352
SENIOR PROGRAMS							
ADULT REC PROGRAMS CONTRACTUAL							
02-25-95-130-0617	SR TRIP CONTRACTUAL ADMISSIONS	0	0	0	0	0	19,608
	Gentle Yoga Fall kw16						
	Gentle Yoga Summer kw16						
	Gentle Yoga Win/Spring kw16						
	Yoga Fall kw16						
	Yoga Summer kw16						
	Yoga Win/Spring kw16						
	Massage Summer kw16						
	Massage Fall kw16						
	Massage W/S kw16						
		1,248.00					
		832.00					
		1,248.00					
		5,360.00					
		3,216.00					
		4,824.00					
		780.00					
		900.00					
		1,200.00					
TOTAL ADULT REC PROGRAMS CONTRACTUAL							
		0	0	0	0	0	19,608
TRIPS							
02-25-95-130-0617	SR TRIP CONTRACTUAL ADMISSIONS	11,456	33,752	10,220	7,407	0	6,222
	Trips PD Bus kw16						
	General Trips kw16						
	Theatre Trips kw16						
		722.00					
		1,750.00					
		3,750.00					
02-25-95-130-0618	SR TRIP CONTRACTUAL TRANS	6,088	6,098	8,450	6,098	0	5,327
	Trips PD Bus kw16						
	General Trips kw16						
	Theatre Trips kw16						
		522.00					
		3,200.00					
		1,605.00					
TOTAL TRIPS							
		17,544	39,850	18,670	13,505	0	11,549

DATE: 01/08/2016
 TIME: 15:16:06
 ID: BP430000.WOW

PLAINFIELD PARK DISTRICT
 DETAILED BUDGET REPORT

PAGE: 24

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET

SENIOR CENTER						
SENIOR PROGRAMS						
SPECIAL EVENTS						
02-25-95-140-0721	SENIOR SPECIAL EVENTS					
	Volunteer Luncheon kw16					
	Senior Special Event summ kw16					
	Bunco Winter Spring kw16					
	Bunco Fall kw16					
	Healthy Lifestyle Pro kw16					
	Holiday Lunch kw16					
	Lunch & Learn kw16					
	Paper Goods & Supplies kw16					
	Senior Special Event fallkw16					
	Senior Newsletter kw16					
	Senior Speial Event springkw16					
	Bunco Summer kw16					
	Senior Picnic kw16					
		2,670	3,352	8,579	0	4,731

TOTAL SPECIAL EVENTS		2,670	3,352	8,579	0	4,731

FITNESS PROGRAMS						
02-25-95-150-0532	SENIOR FITNESS P/T SALARIES					
	Strength Balance Wint/Spri kw1					
	Strength Balance Summer kw16					
	Functional Training Winter/Spr					
	Functional Training Summer kw1					
	Fitness for Active Adult Winte					
	Fitness for Active Adult Summe					
	Fitness for Active Adult fall k					
	Functional Training Fall kw16					
	Strength& Balance fall kw16					
		25,890	19,724	24,763	0	9,192

TOTAL FITNESS PROGRAMS		25,890	19,724	24,763	0	9,192

TOTAL SENIOR PROGRAMS		46,104	62,926	46,847	0	45,080
TOTAL SENIOR CENTER		49,073	65,827	59,416	0	80,993

HERITAGE PROFESSIONAL CENTER
 EXPENSES

DATE: 01/08/2016
TIME: 15:16:06
ID: BP430000.WOW

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

PAGE: 25

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER							
ADMINISTRATION							
SALARIES & WAGES							
02-30-01-030-0520	WAGES OF FRONT DESK STAFF	7,742	6,311	10,000	7,003	0	8,250
	Front Desk Staff AD 16						
	8,250.00						
TOTAL SALARIES & WAGES		7,742	6,311	10,000	7,003	0	8,250
SUPPLIES							
02-30-01-032-0701	OFFICE SUPPLIES	40	210	250	254	0	250
	Office Supplies AD 16						
	250.00						
02-30-01-032-0704	CUSTODIAL SUPPLIES	0	39	500	158	0	500
	HPC Custodial Supplies AD 16						
	250.00						
	Annual Fire inspection AD 16						
	250.00						
TOTAL SUPPLIES		40	249	750	412	0	750
TELEPHONE							
02-30-01-036-0603	HPC TELEPHONE/INTERNET	0	0	0	0	0	1,680
	INTERNET FY16 KH						
	1,200.00						
	TELEPHONE FY16 KH						
	480.00						
TOTAL TELEPHONE		0	0	0	0	0	1,680
UTILITIES							
02-30-01-040-0680	UTILITIES	8,755	7,330	9,450	7,286	0	7,500
	HPC - ELECTRIC FY16						
	6,100.00						
	HPC - GAS FY16						
	1,400.00						
TOTAL UTILITIES		8,755	7,330	9,450	7,286	0	7,500
CAPITAL EXPENDITURES							
02-30-01-052-0905	OFFICE FURNITURE	2,401	2,362	2,500	2,073	0	750
	Tables/Chairs AD 16						
	500.00						
	Misc. Office Equip. AD 16						
	250.00						
TOTAL CAPITAL EXPENDITURES		2,401	2,362	2,500	2,073	0	750
RENTALS							
02-30-01-135-0532	RENTAL WAGES	207	157	216	267	0	1,440
	rental/party supv. wages AD 16						
	1,440.00						
02-30-01-135-0721	RENTAL SUPPLIES	155	0	200	51	0	480

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER EXPENSES						
ADMINISTRATION						
RENTALS						
Birthday Party Supplies AD 16	480.00					
TOTAL RENTALS		362	157			
TOTAL ADMINISTRATION		19,300	16,409	318	0	1,920
				17,092	0	20,850
EARLY CHILDHOOD PROGRAMS						
02-30-10-046-0778 EQUIPMENT MAINTENANCE		0	0	0	0	1,000
COPY CHARGES FY16	1,000.00					
TOTAL		0	0	0	0	1,000
GREAT ADVENTURES PROGRAM						
02-30-10-150-0532 GREAT ADVENTURES P/T SALARIES		157,743	168,049	147,596	0	114,987
PartTime Salaries la16	111,467.35					
PartTime Salaries Sum la16	3,520.16					
02-30-10-150-0605 STAFF DEVELOPMENT		213	710	398	0	4,400
Staff Development la16	4,400.00					
02-30-10-150-0611 GRT ADV CONTRACTUAL SERVICES		1,640	1,102	800	0	1,000
Cont. Svs. la16	1,000.00					
02-30-10-150-0615 HPC FACILITY RENTAL		75,610	84,379	96,499	0	110,022
02-30-10-150-0721 GRT ADV PROGRAM SUPPLIES		9,586	7,390	7,167	0	9,400
Materials/Wthly Proj la16	7,800.00					
Monthly Proj Summer la16	300.00					
T-shirt Order	1,300.00					
02-30-10-150-0778 OFFICE EQUIPMENT REPAIRS		180	0	0	0	1,000
General la16	1,000.00					
TOTAL GREAT ADVENTURES PROGRAM		244,972	261,630	252,460	0	240,809
TOTAL EARLY CHILDHOOD PROGRAMS		244,972	261,630	252,460	0	241,809
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
02-30-25-999-0532 EARLY CHILDHOOD WAGES		1,287	14	686	0	19,724
Nature Explorer la16	1,234.31					
Girls Just la16	4,456.71					
Friday Fun Day la16	4,456.71					
Kindergarten Readiness mb16	5,120.00					

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	BUDGETED	PROJECTED	--2016-- REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER							
EXPENSES							
EARLY CHILDHOOD PROGRAMS							
EARLY CHILDHOOD (ALL TYPES)							
02-30-25-999-0721	EARLY CHILDHOOD SUPPLIES	(384)	0	0	375	0	2,600
	Boy Will Be Boyz la16						
	Nature Explorer la16						
	Girls Just la16						
	Friday Fun Day la16						
	Kindergarten Readiness mb16						
	Boy Will Be Boyz la16						
TOTAL EARLY CHILDHOOD (ALL TYPES)							
TOTAL EARLY CHILDHOOD PROGRAMS							
ADULT REC PROGRAMS (ALL TYPES)							
ADULT REC PROGRAMS							
02-30-30-999-0611	ADULT CONTRACTUAL PROGRAM EXP.	9,620	9,275	26,755	6,880	0	22,671
	Piano Private col6						
	Drums Private col6						
	Guitar Private col6						
	StagePlay Prek col6						
	StagePlay Junior col6						
	Stage Play col6						
TOTAL ADULT REC PROGRAMS							
TOTAL ADULT REC PROGRAMS (ALL TYPES)							
TOTAL HERITAGE PROFESSIONAL CENTER							
STREAMS REC CENTER							
EXPENSES							
ADMINISTRATION							
SALARIES & WAGES							
02-35-01-030-0520	WAGES OF CLERICAL ASSISTANTS	31,260	32,374	32,409	39,000	0	30,000
	Front Desk Staff AD 16						
TOTAL SALARIES & WAGES							
TOTAL SALARIES & WAGES							

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
STREAMS REC CENTER						
ADMINISTRATION						
SUPPLIES						
02-35-01-032-0701	STREAMS OFFICE SUPPLIES	380	266	311	0	300
	Office Supplies AD 16					
	300.00					
TOTAL SUPPLIES						
		380	266	311	0	300
TELEPHONE						
02-35-01-036-0603	STREAMS TELEPHONE/INTERNET EXP	1,861	1,947	1,615	0	3,600
	Telephone/Fax Service FY16					
	1,900.00					
	INTERNET FY16 - KH					
	1,700.00					
TOTAL TELEPHONE						
		1,861	1,947	1,615	0	3,600
UTILITIES						
02-35-01-040-0680	STREAMS UTILITIES	4,397	5,057	4,654	0	5,825
	Electric FY16-kh					
	3,000.00					
	Water FY16-kh					
	425.00					
	Gas FY16-kh					
	1,900.00					
	Alarm System AD 16					
	500.00					
TOTAL UTILITIES						
		4,397	5,057	4,654	0	5,825
CAPITAL EXPENDITURES						
02-35-01-052-0905	OFFICE FURNITURE	25	391	283	0	1,050
	Chairs AD 16					
	350.00					
	Tables AD 16					
	350.00					
	Kitchen Equipment AD 16					
	100.00					
	Misc. Office Equipment AD 16					
	250.00					
TOTAL CAPITAL EXPENDITURES						
		25	391	283	0	1,050
TOTAL ADMINISTRATION						
		37,923	40,035	39,272	0	40,775
PARK MAINTENANCE						
SUPPLIES						
02-35-02-032-0704	STREAMS CUSTODIAL SUPPLIES	96	6	27	0	750
	Custodial Supplies AD 16					
	500.00					
	Annual Fire Inspection AD 16					
	250.00					
TOTAL SUPPLIES						
		96	6	27	0	750

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
STREAMS REC CENTER						
PARK MAINTENANCE						
REPAIRS & MAINTENANCE						
02-35-02-046-0776	STREAMS BUILDING REPAIR	970	820	1,532	0	1,500
	Repairs/Maintenance AD 16					
TOTAL REPAIRS & MAINTENANCE						
		970	820	1,532	0	1,500
TOTAL PARK MAINTENANCE						
		1,066	826	1,559	0	2,250
DANCE						
DANCE PROGRAM						
02-35-20-200-0532	DANCE PROGRAM SALARIES	18,062	17,316	16,900	0	24,642
	FALL col6					
	SUMMER col6					
	Competition col 16					
	Winter/Spring col6					
	3,940.00					
02-35-20-200-0611	DANCE PROGRAM CONTRACTUAL	0	0	0	0	537
	DANCE TECHS col6					
02-35-20-200-0721	DANCE PROGRAM SUPPLIES	0	3,717	421	0	1,475
	Fall/Hol col6					
	Summer col6					
	Competition fees col6					
	260.00					
	comp costumes col6					
	990.00					
TOTAL DANCE PROGRAM						
		18,062	21,033	17,321	0	26,654
TOTAL DANCE						
		18,062	21,033	17,321	0	26,654
EARLY CHILDHOOD PROGRAMS						
GREAT ADVENTURES PROGRAM						
02-35-25-150-0532	GREAT ADV P/T SALARIES	23,299	30,161	28,094	0	22,406
	GA Program P/T Salaries lal6					
02-35-25-150-0721	GREAT ADV PROGRAM SUPPLIES	765	3,626	2,061	0	1,800
	GA Program Supplies lal6					
	1,800.00					
TOTAL GREAT ADVENTURES PROGRAM						
		24,064	33,787	30,155	0	24,206
EARLY CHILDHOOD (ALL TYPES)						
02-35-25-999-0532	EARLY CHILDHOOD P/T SALARIES	14,069	13,077	14,341	0	10,406
	EC Special Topic mb16					
	420.00					
	Culinary Kids mb16					
	980.00					
	Having Fun with Art mb16					
	1,372.00					

DATE: 01/08/2016
TIME: 15:16:06
ID: BP430000.WOW

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

PAGE: 30

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
STREAMS REC CENTER						
EXPENSES						
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
123 Come Learn w/Me mb16						3,184.00
EC Programs mb16						4,450.00
02-35-25-999-0721 EARLY CHILDHOOD PROGRAM SUPPLY		2,242	1,520	1,253	0	2,200
Santa visit for EC mb16						25.00
EC Special Topic mb16						150.00
Culinary Kids mb16						375.00
EC Snacks mb16						75.00
Having Fun with Art mb16						400.00
123 Come Learn w/Me mb16						250.00
EC Programs mb16						925.00
02-35-25-999-0722 EARLY CHILDHOOD PROGRAM EQUIP		685	410	1,370	0	1,130
Culinary Kids mb16						120.00
Having Fun with Art mb16						250.00
EC Special Topic mb16						60.00
123 Come Learn w/Me mb16						125.00
EC Programs mb16						575.00
TOTAL EARLY CHILDHOOD (ALL TYPES)		16,996	15,007	22,612	0	13,736
TOTAL EARLY CHILDHOOD PROGRAMS		41,060	48,794	55,317	0	37,942
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
02-35-40-999-0532 ADULT FITNESS P/T SALARIES		2,970	4,004	2,992	0	8,235
Boot Camp aw16						3,161.00
circuit training aw16						2,092.00
strength and tone aw16						1,055.00
20/20/20 aw16						1,055.00
Cardio Blast aw16						436.00
Core, Abs & Back aw16						436.00
02-35-40-999-0722 FITNESS EQUIPMENT-STREAMS		0	0	0	0	550
Fitness Equip aw 16						550.00
TOTAL ADULT FITNESS PROG (ALL TYPES)		2,970	4,004	4,100	0	8,785
TOTAL ADULT FITNESS PROGRAMS		2,970	4,004	4,100	0	8,785

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
STREAMS REC CENTER						
YOUTH RECREATION PROGRAMS						
YOUTH RECREATION PROGRAMS						
02-35-48-999-0532 YOUTH REC PROGRAM SALARIES		1,736	656	1,880	0	2,000
Home By Myself mb16	800.00					
Babysitting Class mb16	1,200.00					
02-35-48-999-0611 YOUTH REC CONTRACTAL PROG EXP		8,560	11,927	7,247	0	2,310
WEBER IRISH DANCE co16	2,310.00					
TOTAL YOUTH RECREATION PROGRAMS		10,296	12,583	9,127	0	4,310
TOTAL YOUTH RECREATION PROGRAMS		10,296	12,583	9,127	0	4,310
TOTAL STREAMS REC CENTER		111,377	127,275	117,390	0	120,716
EQUESTRIAN CENTER						
EXPENSES						
ADMINISTRATION						
SALARIES & WAGES						
02-40-01-030-0520 FRONT DESK STAFF		0	0	0	0	10,920
TOTAL SALARIES & WAGES		0	0	0	0	10,920
SUPPLIES						
02-40-01-032-0701 OFFICE SUPPLIES		605	333	338	0	350
Office Supplies (AB16)	350.00					
02-40-01-032-0745 SAFETY SUPPLIES		0	15	0	0	250
Safety Supplies (AB16)	250.00					
TOTAL SUPPLIES		605	348	338	0	600
TELEPHONE						
02-40-01-036-0603 TELEPHONE/INTERNET EXPENSE		1,502	1,584	1,403	0	2,800
PHONE (KH16)	1,600.00					
INTERNET FY16 (K.H.)	1,200.00					
TOTAL TELEPHONE		1,502	1,584	1,403	0	2,800
CONTRACTUAL SERVICES						
02-40-01-038-0665 REFUSE COLLECTION		750	600	600	0	660
WM Garbage Collection FY16 (K.	660.00					
TOTAL CONTRACTUAL SERVICES		750	600	600	0	660

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013--		2015		--2016--	
		ACTUAL	12 MO. ACTUAL	BUDGETED	PROJECTED	REQUESTED BUDGET	
EQUESTRIAN CENTER							
ADMINISTRATION							
UTILITIES							
02-40-01-040-0680	UTILITIES	14,503	17,398	18,150	0	18,200	
	ELECTRIC FY16 (K.H.)	11,100.00					
	GAS FY16 (K.H)	4,500.00					
	WATER FY16 (K.H.)	2,600.00					
TOTAL UTILITIES							
		14,503	17,398	18,150	0	18,200	
STAFF DEVELOPMENT							
02-40-01-042-0530	STAFF APPRECIATION	33	324	500	0	950	
	Staff Uniforms (AB16)	650.00					
	Volunteer Shirts (AB16)	300.00					
TOTAL STAFF DEVELOPMENT							
		33	324	500	0	950	
MISCELLANEOUS							
02-40-01-050-0905	OFFICE FURNITURE	0	0	0	0	1,200	
TOTAL MISCELLANEOUS							
		0	0	0	0	1,200	
TOTAL ADMINISTRATION							
		17,393	20,254	23,650	0	35,330	
MAINTENANCE							
SUPPLIES							
02-40-02-032-0704	CUSTODIAL SUPPLIES	131	231	500	0	250	
	Custodial Supplies (AB16)	250.00					
TOTAL SUPPLIES							
		131	231	500	0	250	
REPAIRS & MAINTENANCE							
02-40-02-046-0776	BUILDING REPAIR/MAINT.	1,412	4,617	1,000	0	6,500	
	NTEC Bldg/Apt Repair (AB16)	1,500.00					
	NTEC Front Entrance Remodel	5,000.00					
02-40-02-046-0778	EQUIPMENT REPAIRS	1,159	626	1,500	0	3,000	
	Various Repairs (AB16)	3,000.00					
TOTAL REPAIRS & MAINTENANCE							
		2,571	5,243	2,500	0	9,500	
TOTAL MAINTENANCE							
		2,702	5,474	3,000	0	9,750	

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
EQUESTRIAN CENTER							
EQUESTRIAN PROGRAMS							
SPECIAL EVENTS							
02-40-49-140-0611	SPECIAL EVENTS CONTRACTUAL EXP	0	1,200	645	0	0	200
	Clinician Fees (AB16)						
02-40-49-140-0721	SPECIAL EVENT SUPPLIES	1,153	860	995	1,483	0	1,215
	Special Use Rental Supplies (A						
	Special Event Supplies (AB16)						
02-40-49-140-0722	SPECIAL EVENT WAGES	519	1,813	4,234	1,355	0	4,911
	Pony Party Wages (AB16)						
	Special Event Wages (AB16)						
TOTAL SPECIAL EVENTS							
		1,672	3,873	5,874	2,838	0	6,326
HORSEBACK RIDING LESSONS							
02-40-49-210-0532	HORSEBACK RIDING LESSONS WAGES	18,807	17,116	34,552	27,753	0	35,915
	Private Lessons (AB16)						
	Horse Lover Camp (AB16)						
	Group Lessons (AB16)						
	Pee Wee Camp (AB16)						
02-40-49-210-0634	FERRIER SERVICES	2,950	2,976	3,700	4,462	0	4,650
	Farrier Service (AB16)						
02-40-49-210-0635	VETERINARY SERVICES	3,185	6,803	3,500	4,585	0	6,000
	Veterinary Services (AB16)						
02-40-49-210-0665	REFUSE COLLECTION	2,415	2,961	4,000	4,250	0	4,300
	Refuse Collection (AB16)						
02-40-49-210-0721	HORSEBACK RIDING LESSONS SUPPL	30,699	26,582	25,470	33,307	0	31,050
	Grain (AB16)						
	Hay (AB16)						
	Shavings (AB16)						
	Misc. Supplies(hoses, clips, b						
	Worming (AB16)						
	Purchase of Lesson Horse (AB16						
	Water Wagon (AB16)						
02-40-49-210-0722	HORSEBACK RIDING LESSONS EQUIP	716	1,193	600	686	0	1,300
	Tack (AB16)						
TOTAL HORSEBACK RIDING LESSONS							
		58,772	57,631	71,822	75,043	0	83,215

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
EQUESTRIAN CENTER						
EQUESTRIAN PROGRAMS						
BOARDING						
02-40-49-220-0532	BOARDING WAGES	70,184	63,977	72,186	0	40,200
Barn Hands (AB16)						
Barn Coordinators (AB16)						
02-40-49-220-0665	REFUSE COLLECTION	9,315	9,573	10,099	0	10,100
Refuse Collection (AB16)						
02-40-49-220-0712	PROPERTY TAXES	10,193	10,644	10,414	0	11,500
02-40-49-220-0721	BOARDING SUPPLIES	12,666	11,455	17,864	0	23,050
Hay (AB16)						
Shavings (AB16)						
Miscellaneous (hoses, clips, br						
Worming Costs (AB16)						
Grain (AB16)						
Dry Stall Hay (AB16)cc16						
Water Wagon (AB16)						
02-40-49-220-0724	FEE FOR SERVICES	100	1,385	3,179	0	3,521
Wages (AB16)						
Horse Show Team (AB16)						
Supplies (AB16)						
TOTAL BOARDING						
		102,458	97,034	113,742	0	88,371
TOTAL EQUESTRIAN PROGRAMS		162,902	158,538	191,623	0	177,912
TACK SHOP						
TACK SHOP						
02-40-61-602-0732	TACK SHOP PRODUCT	40	4,185	1,117	0	800
Misc Apparel (AB16)						
TOTAL TACK SHOP						
		40	4,185	1,117	0	800
TOTAL TACK SHOP		40	4,185	1,117	0	800
TOTAL EQUESTRIAN CENTER		183,037	188,451	213,804	0	223,792

OTTAWA STREET POOL
 EXPENSES
 ADMINISTRATION

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET POOL ADMINISTRATION						
WAGES						
02-60-01-030-0520	FRONT DESK WAGES	0	0	0	0	5,000
	Front Desk Wages AW 16					
02-60-01-030-0532	POOL WAGES	0	0	0	0	56,000
	Pool Wages AW 16					
TOTAL WAGES						
		0	0	0	0	61,000
SUPPLIES						
02-60-01-032-0701	OFFICE SUPPLIES	0	0	0	0	500
	Office Supplies AW16					
02-60-01-032-0715	HORTICULTURAL SUPPLIES	0	0	0	0	400
	Horticultural Supplies AW 16					
02-60-01-032-0730	POOL CHEMICALS	0	0	0	0	12,000
	Pulsar Tablets AW16					
	D.E. AW16					
	Sodium Bisulphate AW16					
	Testing Supplies AW16					
	Water Conditioner AW16					
02-60-01-032-0731	POOL SUPPLIES	0	0	0	0	4,300
	Staff Uniforms AW16					
	Staff Suits AW16					
	Mgr. Uniforms AW16					
	Misc. Supplies AW16					
	Custodial Supplies					
	Mini Fridge & Staff Stools AW1					
02-60-01-032-0745	SAFETY/FIRST AID SUPPLIES	0	0	0	0	2,400
	Safety/First aid supplies AW16					
	New Trainer AED AW 16					
TOTAL SUPPLIES						
		0	0	0	0	19,600
TELEPHONE						
02-60-01-036-0603	TELEPHONE/INTERNET EXPENSE	0	0	0	0	240
	Telephone Service AW 16					
TOTAL TELEPHONE						
		0	0	0	0	240

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
OTTAWA STREET POOL						
ADMINISTRATION						
CONTRACTUAL SERVICES						
02-60-01-038-0609	PRINTING & ADVERTISING	0	0	0	0	500
Pool Passes AW16		250.00				
Misc. Advertising AW16		250.00				
02-60-01-038-0627	CREDIT CARD PROCESSING	0	0	0	0	600
Credit Card Processing AW16		600.00				
TOTAL CONTRACTUAL SERVICES						
		0	0	0	0	1,100
UTILITIES						
02-60-01-040-0680	OTTAWA STREET POOL UTILITIES	0	0	0	0	15,650
ELECTRIC FY16 KH		5,350.00				
GAS KH FY16		3,500.00				
WATER KH FY16		6,800.00				
TOTAL UTILITIES						
		0	0	0	0	15,650
STAFF DEVELOPMENT						
02-60-01-042-0605	STAFF DEVELOPMENT	0	0	0	0	2,000
Training Program AW16		1,800.00				
Staff Recognition AW16		200.00				
TOTAL STAFF DEVELOPMENT						
		0	0	0	0	2,000
REPAIRS & MAINTENANCE						
02-60-01-046-0776	BUILDING REPAIRS & MAINTENANCE	0	0	0	0	7,500
Pool Painting AW 16		6,000.00				
Misc. Repairs AW 16		1,500.00				
02-60-01-046-0778	EQUIPMENT REPAIRS & MAINTENANCE	0	0	0	0	15,098
Lifeguard Chairs AW 16		7,000.00				
Visitor Chairs AW 16		1,500.00				
Pool Lights AW 16		400.00				
Safety Backboard AW 16		200.00				
Chemical Probe AW 16		150.00				
D.E. Filter Discs AW 16		5,848.00				
TOTAL REPAIRS & MAINTENANCE						
		0	0	0	0	22,598

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET

OTTAWA STREET POOL ADMINISTRATION						
MISCELLANEOUS						
02-60-01-050-0610 REFUNDS		0	0	0	0	2,300
Program Refunds/Reimburs. AW16	2,300.00					

TOTAL MISCELLANEOUS		0	0	0	0	2,300

SPECIAL EVENTS						
02-60-01-140-0721 SPECIAL EVENTS SUPPLIES		0	0	0	0	1,700
Flick n Float supplies AW 16	1,200.00					
Family Fun Days AW 16	200.00					
Theme Pool nights AW 16	300.00					

TOTAL SPECIAL EVENTS		0	0	0	0	1,700
TOTAL ADMINISTRATION		0	0	0	0	126,188

SWIM						
LESSONS						
02-60-55-601-0532 SWIM LESSON WAGES		0	0	0	0	42,381
Swim lesson wages AW 16	42,381.00					

TOTAL LESSONS		0	0	0	0	42,381
TOTAL SWIM		0	0	0	0	42,381
TOTAL OTTAWA STREET POOL		0	0	0	0	168,569

TOTAL FUND REVENUES & BEG. BALANCE		2,433,884	2,505,655	2,574,258	2,505,855	0
TOTAL FUND EXPENSES		1,960,697	2,086,831	3,718,760	3,069,971	0
FUND SURPLUS (DEFICIT)		473,187	418,824	(1,144,502)	(564,116)	0

						1,415,775

PLAINFIELD PARK DISTRICT
LIABILITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
PROPERTY TAXES	120,230
INTEREST	3
TOTAL REVENUES:	<u>120,233</u>

ESTIMATED EXPENSES:

		APPROPRIATION
GENERAL LIABILITY	106,000	<u>116,600</u>
WORKER'S COMPENSATION	45,000	<u>49,500</u>
TOTAL EXPENSES:	<u>151,000</u>	<u>166,100</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016		\$87,805
TOTAL ESTIMATED REVENUE	\$120,233	
TOTAL ESTIMATED EXPENSES	<u>(\$151,000)</u>	<u>-\$30,767</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016		<u>\$57,038</u>

FUND: LIABILITY INSURANCE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
BEGINNING BALANCE						87,805
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
06-01-01-022-0401 PROPERTY TAXES - WILL CO.		210,097	198,489	203,917	0	113,471
06-01-01-022-0402 PROPERTY TAXES - KENDALL CO.		11,862	11,497	12,048	0	6,759
TOTAL PROPERTY TAXES		221,959	209,986	215,965	0	120,230
INTEREST INCOME						
06-01-01-026-0404 INTEREST ON INVESTMENTS		15	1	4	0	3
TOTAL INTEREST INCOME		15	1	4	0	3
TOTAL ADMINISTRATION		221,974	209,987	215,969	0	120,233
TOTAL REVENUES: ADMINISTRATION		221,974	209,987	215,969	0	120,233
EXPENSES						
ADMINISTRATION						
INSURANCE						
06-01-01-034-0641 GENERAL LIABILITY		97,038	100,663	96,688	0	106,000
06-01-01-034-0642 WORKER'S COMPENSATION		111,306	120,557	103,001	0	45,000
TOTAL INSURANCE		208,344	221,220	199,689	0	151,000
TOTAL ADMINISTRATION		208,344	221,220	199,689	0	151,000
TOTAL ADMINISTRATION		208,344	221,220	199,689	0	151,000
TOTAL FUND REVENUES & BEG. BALANCE		221,974	209,987	215,969	0	208,038
TOTAL FUND EXPENSES		208,344	221,220	199,689	0	151,000
FUND SURPLUS (DEFICIT)		13,630	(11,233)	16,280	0	57,038

PLAINFIELD PARK DISTRICT
IMRF FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
PROPERTY TAXES	238,913
INTEREST	8
REIMBURSEMENTS	3,794
TOTAL REVENUES:	<u>242,715</u>

ESTIMATED EXPENSES:

		APPROPRIATION
IMRF EMPLOYER CONTRIBUTION	<u>310,000</u>	<u>341,000</u>
TOTAL EXPENSES:	<u>310,000</u>	<u>341,000</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016	\$196,524
TOTAL ESTIMATED REVENUE	\$242,715
TOTAL ESTIMATED EXPENSES	<u>(\$310,000) - \$67,285</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016	<u>\$129,239</u>

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PLAINFIELD DISTRICT
 DETAILED BUDGET REPORT

FUND: I.M.R.F. FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
BEGINNING BALANCE						196,524
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
07-01-01-022-0401	PROPERTY TAXES - WILL CO.	239,358	237,018	270,548	0	225,532
07-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	13,437	13,642	15,929	0	13,381
TOTAL PROPERTY TAXES		252,795	250,660	286,477	0	238,913
INTEREST INCOME						
07-01-01-026-0404	INTEREST ON INVESTMENTS	17	3	2	0	8
TOTAL INTEREST INCOME		17	3	2	0	8
MISCELLANEOUS INCOME						
07-01-01-028-0415	REIMBURSEMENTS	0	0	0	0	3,794
Plfd Twshp Sr Coord Reimb FY1	3,794.00					
TOTAL MISCELLANEOUS INCOME		0	0	0	0	3,794
TOTAL ADMINISTRATION		252,812	250,663	286,479	0	242,715
TOTAL REVENUES: ADMINISTRATION		252,812	250,663	286,479	0	242,715
EXPENSES						
ADMINISTRATION						
CONTRACTUAL SERVICES						
07-01-01-038-0651	IMRF EMPLOYER CONTRIBUTION	230,897	282,364	287,164	0	310,000
TOTAL CONTRACTUAL SERVICES		230,897	282,364	287,164	0	310,000
TOTAL ADMINISTRATION		230,897	282,364	287,164	0	310,000
TOTAL ADMINISTRATION		230,897	282,364	287,164	0	310,000
TOTAL FUND REVENUES & BEG. BALANCE		252,812	250,663	286,479	0	439,239
TOTAL FUND EXPENSES		230,897	282,364	287,164	0	310,000
FUND SURPLUS (DEFICIT)		21,915	(31,701)	(685)	0	129,239

PLAINFIELD PARK DISTRICT
DEBT SERVICE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
PROPERTY TAXES	980,598
TOTAL REVENUES:	<u>980,598</u>

ESTIMATED EXPENSES:

		APPROPRIATION
BOND PRINCIPAL PAYMENTS	866,000	<u>952,600</u>
BOND INTEREST	114,598	<u>126,058</u>
TOTAL EXPENSES:	<u>980,598</u>	<u>1,078,658</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016		\$5,675
TOTAL ESTIMATED REVENUE	\$980,598	
TOTAL ESTIMATED EXPENSES	<u>(\$980,598)</u>	<u>\$0</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016		<u>\$5,675</u>

DATE: 01/1/2016
 TIME: 14:18:36
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PLAINFIELD K DISTRICT
 DETAILED BUDGET REPORT

PAG. 1

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
BEGINNING BALANCE						5,675
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
08-01-01-022-0401 PROPERTY TAXES - WILL CO.		857,410	835,682	869,038	0	925,495
08-01-01-022-0402 PROPERTY TAXES - KENDALL CO.		48,488	48,458	51,348	0	55,103
TOTAL PROPERTY TAXES		905,898	884,140	920,386	0	980,598
TOTAL ADMINISTRATION		905,898	884,140	920,386	0	980,598
TOTAL REVENUES: ADMINISTRATION		905,898	884,140	920,386	0	980,598
EXPENSES						
ADMINISTRATION						
BOND INTEREST & PRINCIPAL						
08-01-01-054-0800 BOND PRINCIPAL PAYMENTS		665,000	710,000	705,000	0	866,000
'09 Bond Trust Services	50,000.00					
'10 Bond Trust Services	645,000.00					
'15 US Bank	134,000.00					
08-01-01-054-0801 BOND INTEREST		191,022	171,360	147,779	0	114,598
'10 Bond Trust Services	29,475.00					
'15 US Bank	4,924.00					
'09 Bond Trust Services	34,213.00					
TOTAL BOND INTEREST & PRINCIPAL		856,022	881,360	852,779	0	980,598
TOTAL ADMINISTRATION		856,022	881,360	852,779	0	980,598
TOTAL ADMINISTRATION		856,022	881,360	852,779	0	980,598
TOTAL FUND REVENUES & BEG. BALANCE		905,898	884,140	920,386	0	986,273
TOTAL FUND EXPENSES		856,022	881,360	852,779	0	980,598
FUND SURPLUS (DEFICIT)		49,876	2,780	67,607	0	5,675

PLAINFIELD PARK DISTRICT
POLICE PROTECTION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
INTEREST	<u>5</u>
TOTAL REVENUES:	<u><u>5</u></u>

ESTIMATED EXPENSES:

		APPROPRIATION
BUILDING ALARM SERVICES	<u>1,650</u>	<u>1,815</u>
TOTAL EXPENSES:	<u><u>1,650</u></u>	<u><u>1,815</u></u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016		\$50,188
TOTAL ESTIMATED REVENUE	\$5	
TOTAL ESTIMATED EXPENSES	<u>(\$1,650)</u>	<u>-\$1,645</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016		<u><u>\$48,543</u></u>

DATE: 01/01/2016
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PLAINFIELD & DISTRICT
DETAILED BUDGET REPORT

PAGE 1

FUND: POLICE PROTECTION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	BUDGETED	PROJECTED	--2016-- REQUESTED BUDGET
BEGINNING BALANCE							50,188
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
INTEREST INCOME							
13-01-01-026-0404 INTEREST ON INVESTMENTS		4	1	2	0	0	5
TOTAL INTEREST INCOME							
TOTAL ADMINISTRATION		4	1	2	0	0	5
TOTAL REVENUES: ADMINISTRATION		4	1	2	0	0	5
EXPENSES		4	1	2	0	0	5
ADMINISTRATION							
CONTRACTUAL SERVICES							
13-01-01-038-0619 BUILDING ALARM SERVICES		0	65	1,587	1,600	0	1,650
ALARM SERVICES FY16 KH							
TOTAL CONTRACTUAL SERVICES		0	65	1,587	1,600	0	1,650
TOTAL ADMINISTRATION		0	65	1,587	1,600	0	1,650
TOTAL FUND REVENUES & BEG. BALANCE		4	1	2	0	0	50,193
TOTAL FUND EXPENSES		0	65	1,587	1,600	0	1,650
FUND SURPLUS (DEFICIT)		4	(64)	(1,585)	(1,600)	0	48,543

PLAINFIELD PARK DISTRICT
SPECIAL RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
PROPERTY TAXES	788,000
INTEREST	14
TOTAL REVENUES:	<u>788,014</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	18,383	20,221
SPECIAL RECREATION ASSOCIATION AGREEMENT	385,000	423,500
TRANSFER TO CAPITAL PROJECTS	730,231	803,254
OTHER	18,400	20,240
TOTAL EXPENSES:	<u>1,152,014</u>	<u>1,267,215</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016	\$399,205
TOTAL ESTIMATED REVENUE	\$788,014
TOTAL ESTIMATED EXPENSES	<u>(\$1,152,014) -\$364,000</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016	<u>\$35,205</u>

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PLAINFIELD DISTRICT
 DETAILED BUDGET REPORT

PAGE 1

FUND: SPECIAL RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
BEGINNING BALANCE						399,205
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
14-01-01-022-0401 WILL COUNTY PROPERTY TAXES		514,806	526,053	623,225	0	743,662
14-01-01-022-0402 KENDALL COUNTY PROPERTY TAXES		29,044	30,427	36,824	0	44,338
TOTAL PROPERTY TAXES		543,850	556,480	660,049	0	788,000
INTEREST						
14-01-01-026-0404 INTEREST ON INVESTMENTS		66	20	19	0	14
TOTAL INTEREST						
TOTAL ADMINISTRATION		66	20	19	0	14
TOTAL REVENUES: ADMINISTRATION		543,916	556,500	660,068	0	788,014
EXPENSES		543,916	556,500	660,068	0	788,014
ADMINISTRATION						
SALARIES & WAGES						
14-01-01-030-0507 DIRECTOR OF RECREATION		7,399	7,849	8,200	0	8,450
14-01-01-030-0531 WAGES OF ADA PLAYGROUND MAINT.		8,522	11,033	9,801	0	9,933
TOTAL SALARIES & WAGES		15,921	18,882	18,001	0	18,383
CAPITAL EXPENDITURES						
14-01-01-038-0616 SPECIAL REC ASSC AGREEMENT EXP		225,000	225,000	497,500	0	385,000
14-01-01-038-0662 CONSULTING SERVICES		0	0	0	0	10,000
14-01-01-038-0664 ADA PORTABLE RESTROOM RENTAL		3,926	3,715	3,489	0	3,400
ADA COMPLIANT UNITS SF15A						
Patriotic Picnic ADA cc16						
TOTAL CAPITAL EXPENDITURES		228,926	228,715	500,989	0	398,400
CAPITAL PROJECTS						
14-01-01-052-0860 TRANSFER TO OTHER FUNDS		0	0	712,465	0	730,231
TOTAL CAPITAL PROJECTS		0	0	712,465	0	730,231
MISCELLANEOUS						
14-01-01-999-0611 HEALTHY MINDS HEALTHY BODIES		0	0	1,030	0	5,000
HMHB Trainer Reimbursement ccl						
HMHB Licensing cc16						

PLAINFIELD PARK DISTRICT
SOCIAL SECURITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
PROPERTY TAXES	169,473
INTEREST	8
REIMBURSEMENTS	2,030
TOTAL REVENUES:	<u>171,511</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SOCIAL SECURITY/MEDICARE PAYMENTS	<u>202,000</u>	<u>222,200</u>
TOTAL EXPENSES:	<u>202,000</u>	<u>222,200</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016		\$97,937
TOTAL ESTIMATED REVENUE	\$171,511	
TOTAL ESTIMATED EXPENSES	<u>(\$202,000)</u>	<u>-\$30,489</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016		<u>\$67,448</u>

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PLAINFIELD K DISTRICT
 DETAILED BUDGET REPORT

FUND: SOCIAL SECURITY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
BEGINNING BALANCE						97,937
ADMINISTRATION						
REVENUES						
PROPERTY TAXES						
15-01-01-022-0401 PROPERTY TAXES - WILL CO.		191,863	182,864	170,174	0	160,025
15-01-01-022-0402 PROPERTY TAXES - KENDALL CO.		10,703	10,420	9,988	0	9,448
TOTAL PROPERTY TAXES		202,566	193,284	180,162	0	169,473
INTEREST INCOME						
15-01-01-026-0404 INTEREST ON INVESTMENTS		16	3	3	0	8
TOTAL INTEREST INCOME		16	3	3	0	8
MISC. INCOME						
15-01-01-028-0415 REIMBURSEMENTS		0	0	0	0	2,030
Sr. Coordinator Wage Reimb FY1	2,030.00					
TOTAL MISC. INCOME		0	0	0	0	2,030
TOTAL ADMINISTRATION		202,582	193,287	180,165	0	171,511
TOTAL REVENUES: ADMINISTRATION		202,582	193,287	180,165	0	171,511
EXPENSES						
ADMINISTRATION						
CONTRACTUAL SERVICES						
15-01-01-038-0652 SOCIAL SECURITY/MEDICARE PYMTS		184,151	204,900	197,593	0	202,000
TOTAL CONTRACTUAL SERVICES		184,151	204,900	197,593	0	202,000
TOTAL ADMINISTRATION		184,151	204,900	197,593	0	202,000
TOTAL ADMINISTRATION		184,151	204,900	197,593	0	202,000
TOTAL REVENUES		202,582	193,287	180,165	0	171,511
TOTAL EXPENSES		184,151	204,900	197,593	0	202,000
SURPLUS (DEFICIT)		18,431	(11,613)	(17,428)	0	(30,489)
TOTAL FUND REVENUES & BEG. BALANCE		202,582	193,287	180,165	0	269,448
TOTAL FUND EXPENSES		184,151	204,900	197,593	0	202,000
FUND SURPLUS (DEFICIT)		18,431	(11,613)	(17,428)	0	67,448

PLAINFIELD PARK DISTRICT
CAPITAL PROJECTS FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2016

ESTIMATED REVENUES:

	2016 BUDGET
INTEREST ON INVESTMENTS	80
GRANT FUNDS	791,739
CAPITAL INITIATIVE FEES	28,000
TRANSFER FROM OTHER FUNDS	1,048,207
TOTAL REVENUES:	<u>1,868,026</u>

ESTIMATED EXPENSES:

		APPROPRIATION
PROFESSIONAL SERVICES	15,000	16,500
BUILDING/STRUCTURE REPAIRS	39,100	43,010
INFORMATION TECHNOLOGY	206,000	226,600
CAPITAL INITIATIVE	35,000	38,500
ADA PROJECTS	555,500	611,050
VEHICLES	104,566	115,023
EQUIPMENT	85,342	93,876
BIKE PATHS	859,984	945,982
PARK IMPROVEMENTS	281,500	309,650
CLOW STEPHENS	7,083	7,791
CONTINGENCY	50,000	55,000
TOTAL EXPENSES:	<u>2,239,075</u>	<u>2,462,983</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2016	\$1,701,779
TOTAL ESTIMATED REVENUE	\$1,868,026
TOTAL ESTIMATED EXPENSES	<u>(\$2,239,075)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2016	<u>\$1,330,730</u>

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
BEGINNING BALANCE						1,701,779
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
INTEREST INCOME						
09-01-01-026-0404	INTEREST ON INVESTMENTS	51	39	94	0	80
TOTAL INTEREST INCOME		51	39	94	0	80
MISCELLANEOUS INCOME						
09-01-01-028-0408	MISC INCOME					
ITEP Grant Receivable	791,739.00	62,200	26,138	34,506	0	791,739
09-01-01-028-0423	CAPITAL INITIATIVE FEES	30,280	15,055	4,975	0	28,000
Football AD16	2,000.00					
Spr./Fall Soccer AD16	13,000.00					
Spr./Fall Baseball/SoftballAD1	13,000.00					
09-01-01-028-0427	TRANSFER FROM OTHER FUNDS	0	0	1,586,790	0	1,048,207
Special Recreation FY16	730,231.00					
Corporate FY16	265,619.00					
Recreation FY16	52,357.00					
TOTAL MISCELLANEOUS INCOME		92,480	41,193	1,626,271	0	1,867,946
TOTAL ADMINISTRATION		92,531	41,232	1,626,365	0	1,868,026
TOTAL REVENUES: ADMINISTRATION		92,531	41,232	1,626,365	0	1,868,026
EXPENSES						
ADMINISTRATION						
CONTRACTUAL SERVICES						
09-01-01-038-0662	PROFESSIONAL SERVICES	0	0	70,652	0	15,000
Facility Feasability Study	15,000.00					
TOTAL CONTRACTUAL SERVICES		0	0	70,652	0	15,000
REPAIRS & MAINTENANCE						
09-01-01-046-0776	BUILDING/STRUCTURE REPAIRS	0	0	31,385	0	39,100
NTEC Paddock Shelters	15,000.00					
Remodel Rec Amdin Bldg	8,500.00					
Eaton Barn Structure Stabiliza	10,000.00					
Equipment Lift/Transfer	5,600.00					
TOTAL REPAIRS & MAINTENANCE		0	0	31,385	0	39,100

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET
ADMINISTRATION						
ADMINISTRATION						
CAPITAL EXPENDITURES						
09-01-01-052-0663	INFORMATION TECHNOLOGY					
	Finance Software	0	0	0	0	206,000
	Recable Rec/Admin Building					
	Park Maintenance Manager Plus					
	IT Switches					
	VOIP Phone System					
	Firewall Replacement					
	8,500.00					
09-01-01-052-0735	CAPITAL INITIATIVE FEE EXPENSE					
09-01-01-052-0782	CAPITAL PROJECTS-ADA	0	0	0	0	35,000
	Grand Prairie Tot Lot	0	0	0	0	555,500
	Lakewood South on Caton					
	Electric Park					
	Walker Grove Tot Lot					
	Clow Stephens Pathway					
	Boy Scout Park Pathway					
	General ADA-Priority Areas					
	ITEP Grant - DRT Bridge					
	Rec/Admin Building Updates					
09-01-01-052-0790	VEHICLES	0	0	0	0	104,566
	Maintenance Vehicles					
09-01-01-052-0791	EQUIPMENT	0	0	66,132	0	85,342
	11" Mower Replacement					
	2005 New Holland Skid Steer					
09-01-01-052-0802	BIKE PATHS	62,309	118,211	595,923	0	859,984
	DRT/ Bridge Project ITEP FY16					
	DRT Land Acquisition FY16					
09-01-01-052-0841	PARK IMPROVEMENTS	172,477	25,255	204,093	0	281,500
	Grand Prairie Tot Lot					
	Lakewood South on Caton					
	Northwest Community Park					
	Electric Park					
	Walker Grove Tot Lot					
	Boy Scout Park Pathway					
	Park Signage					
09-01-01-052-0855	CLOW STEPHENS	0	0	0	0	7,083
	Clow Stephens Clean Up					
09-01-01-052-0999	CONTINGENCY	0	0	0	0	50,000
TOTAL CAPITAL EXPENDITURES						
		234,786	143,466			
TOTAL ADMINISTRATION						
		234,786	143,466	866,148	0	2,184,975
				968,185	0	2,239,075

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PLAINFIELD DISTRICT
DETAILED BUDGET REPORT

PAGE 3

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	2015 12 MO. ACTUAL	PROJECTED	--2016-- FINAL BUDGET

TOTAL ADMINISTRATION		234,786	143,466	968,185	0	2,239,075
TOTAL REVENUES		92,531	41,232	1,626,365	0	1,868,026
TOTAL EXPENSES		234,786	143,466	968,185	0	2,239,075
SURPLUS (DEFICIT)		(142,255)	(102,234)	658,180	0	(371,049)
TOTAL FUND REVENUES & BEG. BALANCE		92,531	41,232	1,626,365	0	3,569,805
TOTAL FUND EXPENSES		234,786	143,466	968,185	0	2,239,075
FUND SURPLUS (DEFICIT)		(142,255)	(102,234)	658,180	0	1,330,730

FY 2016 Projects	Request	ADA Request	Project Description	Project Notes
Vehicles				
1993 Chevy Stake bed	\$ 37,505	\$ -	replacement	ordered
1999 One Ton Dump	\$ 34,806	\$ -	replacement	ordered
2005 Chevy 1500	\$ 27,055	\$ -	replacement	ordered
Truck Bed Replacement (#32)	\$ 5,200	\$ -		
Vehicle Total	\$ 104,566	\$ -		
Equipment				
2005 New Holland Skid Steer	\$ 30,342	\$ -		ordered
11" Mower Replacement	\$ 55,000	\$ -	Replace the current 1999 (11') mower	
Equipment Total	\$ 85,342	\$ -		
Playgrounds/Parks				
Capital Initiative Expenses	\$ 35,000	\$ -		affiliate groups
Grand Prairie Tot Lot	\$ 42,500	\$ 42,500	Built in 1999 current playground is in poor condition with plastic curbing and equipment issues. Existing concrete walks will be kept any areas indicated not meeting ADA requirements will be repaired.	
Lakewood South on Caton	\$ 73,000	\$ 73,000	Built in 1999 the current playground and park has about 16 ADA violations that will be corrected. We will reuse the existing path and curbing and replace only those sections that are damaged or have slope issues.	
Northwest Community Park	\$ 20,000		Removal of the existing Tennis courts. The District is working on an intergovernmental agreement with the School Districts to share their tennis facilities. The existing court post footings are heaving excessively and the courts themselves are severely cracked.	
Electric Park	\$ 27,500	\$ 10,000	This project will include the addition of a ADA Canoe launch and correct the masonry issue with the gazebo.	
Walker Grove Tot Lot	\$ 95,000	\$ 95,000	Built in 1999 current playground is in very poor condition with plastic curbing and equipment issues.	
Playgrounds/Parks Total	\$ 293,000	\$ 220,500		
ADA & Non-ADA Priority #1 Projects				
Clow Stephens Pathway	\$ -	\$ 120,000	The project will correct the roughly 700 lf of cross slope issues along the path way and pave the currently 700 Linear feet of crushed stone path on the far north west end of the trail to create a continuous paved trail loop	bid was excessive
Boy Scout Park Pathway	\$ 8,500	\$ 90,000	Project will address the pathway behind the Admin building. We will bid the project as both concrete and asphalt options. The project will also correct the slope issues along the path	
General ADA Project - Priority Areas	\$ -	\$ 20,000		
ADA & Non-ADA Priority #1 Projects Total	\$ 8,500	\$ 230,000		
Land Acquisition				
Land Acquisition DuPage River Trail	\$ 50,000	\$ -	Carry-Over should additional land along the DuPage River trail become available.	
Land Acquisition Total	\$ 50,000	\$ -		
Natural Areas/Horticulture/Landscaping				
Clow Stephens Entrance	\$ 7,083	\$ -	Enhanced seating area in recognition of Clow family donation.	carryover
Natural Areas/Horticulture/Landscaping Total	\$ 7,083	\$ -		
Pathways/Driveways/Curbing				
ITEP Grant Expense (DuPage River Trail Bridge)	\$ 809,984	\$ 100,000	Project is expected to break ground in Spring 2016.	
Pathways/Driveways/Curbing Total	\$ 809,984	\$ 100,000		
Marketing				
Park Signage	\$ 15,000	\$ -	Updating of various Park signs throughout the District.	
Marketing Total	\$ 15,000	\$ -		

FY 2016 Projects	Request	ADA Request	Project Description	Project Notes
Information Technology				
Finance Software	\$ 120,000	\$ -	Purchased in 2001 the current MSI software is expired and will no longer be updated. New software will be more user friendly.	
Park Manager Software	\$ 18,500	\$ -	Purchase of parks management software to track, inventory, purchase and Work order requests.	continue evaluation
Firewall Replacement	\$ 8,500	\$ -	Replace current firewalls to Cisco firewalls. In 2013, firewalls were switched out to non-cisco firewalls. Cisco or Juniper are the most common brand firewalls. In computing, a firewall is a network security system that monitors and controls the incoming and outgoing network traffic based on predetermined security rules.[1] A firewall typically establishes a barrier between a trusted, secure internal network and another outside network, such as the Internet, that is assumed to not be secure or trusted. Firewalls are often categorized as either network firewalls or host-based firewalls. Network firewalls are a software appliance running on general purpose hardware or hardware-based firewall computer appliances that filter traffic between two or more networks.	
VOIP (Voice Over Internet Protocol) Phone System	\$ 38,500	\$ -	Existing phone system is 19 years old and it has become harder to find parts for the Lucent system.	
Recable i.t. Admin Building	\$ 12,500	\$ -	Required as part of the VOIP update, this will replace network switches in all networked facilities.	
IT Switches	\$ 8,000	\$ -	Replace I.T. network switches in all networked facilities. Network switch (also called switching hub, bridging hub, officially MAC bridge[1]) is a computer networking device that connects devices together on a computer network, by using packet switching to receive, process and forward data to the destination device. Current switches are older model - not capable of handling VOIP (voice over internet protocol) phone system.	
Information Technology Total	\$ 206,000	\$ -		
Structures				
NTEC Paddock Shelters	\$ 15,000	\$ -		Grant - carryover FY16
Structures Total	\$ 15,000	\$ -		
Buildings				
Remodel/Update Rec/Admin Building	\$ 8,500	\$ 5,000	Remodel the front Admin area including the front desk to meet ADA requirements and enhance customer experience.	Reception Area
Eaton Barn Stabilize Structure	\$ 10,000	\$ -	Continued assessment of stabilization of Eaton barn.	continuing
Equipment Lift and Transfer	\$ 5,600	\$ -		
Buildings Total	\$ 24,100	\$ 5,000		
Professional Services				
Facility Feasibility Study	\$ 15,000			FY 16 carryover
Professional Services Total	\$ 15,000	\$ -		
Total	\$ 1,633,575	\$ 555,500		

Park Name	Features	Expected Life	Year Purchased	Expected Replacement
Aspen Meadows	Playground Equipment	18	1999	2017
Aspen Meadows	Addition to Playground	18	2005	2023
Aspen Meadows	Shelter	18	1999	2017
Auburn Lakes	Playground Equipment - Shelter	18	2003	2021
Autumn Fields	Playground Equipment	18	2006	2024
Autumn Lakes	Playground Equipment.	18	2007	2025
Boy Scout	Playground Equipment (2-12)	18	2002	2020
Boy Scout	Playground Equipment (2-5) may not be replaced	18	1999	2017
Boy Scout	Play Surface replacement (2-5)	18	2006	2024
Brookside	Playground Equipment	18	1999	2017
Cambridge	Playground Equipment - Shelter	18	2003	2021
Canterbury	Playground Equipment - Shelter	18	2007	2025
Caton Ridge	Playground Equipment - Shelter	18	2003	2021
Champion Creek	Playground Equipment	18	2001	2019
Clearwater Springs	Playground/Shelter Amenities- Play Equipment not to be Replaced, other amenities to be added	18	1999	2017
Clow Stephens	Adult Fitness Equipment	18	2009	2027
Clow Stephens	Playground Equipment - Shelter	18	2010	2028
Clow Stephens	Playground Equipment - Park Duplicate may not replace with play equipment.	18	2012	2030
Commons	Playground Equipment - Shelter	18	1999	2017
Commons	Playground Equipment - Additions	18	2010	2028
Creekside	Playground Equipment	18	2005	2023
Cumberland	Playground Equipment	18	2002	2020
Darcy	Playground Equipment - Shelter	18	2008	2026
Dayfield	Playground Equipment	18	2009	2027
Dunmoor	Playground Equipment - Shelters	18	2008	2026
Eaton Preserve	Playground Equipment - Shelter	18	2002	2020
Electric Park	Shelter	18	2004	2022
Golden Meadows-4	Playground Equipment	18	1993	2011
Golden Meadows	Playground Equipment	18	2006	2024

Parks Replacement Schedule

Playgrounds and Amenities

Golden Meadows	Playground Equipment	18	2008	2026
Grand Prairie Tot Lot	Playground Equipment	18	1999	CIP 2016
Greywall	Playground Equipment	18	2008	2026
Harvest Glen	Playground Equipment	18	1999	2017
Heritage Lakes	Playground Equipment	18	1999	2017
Heritage Meadows	Playground Equipment	18	2001	2019
Heritage Oaks	Playground Equipment	18	2002	2020
Hidden River	Playground Equipment	18	2006	2024
Indian Oaks	Playground Equipment	18	2003	2021
Kelly	Playground Equipment - replace together	18	2001	2019
Kelly	Playground Equipment - replace together	18	2009	2027
Kendall Green	Shelter	18	1999	2017
Kendall Ridge	Playground Equipment	18	1999	2017
Kings Crossing	Playground Equipment	18	2006	2024
Lakewood Caton	Playground Equipment	18	1999	CIP 2016
Lakewood Falls	Playground Equipment	18	2007	2025
Meari	Playground Equipment	18	2015	2033
Meari	Shelter	18	2015	2033
Norman Greenway	Playground Equipment - Play Equipment not to be Replaced, other amenities to be added	18	2001	2019
Northwest	Playground Equipment	18	2004	2022
Olde Renwick	Playground Equipment	18	2001	2019
Olde Renwick	Shelter	18	2015	2033
Parkview	Playground Equipment	18	2006	2024
Patriot Square	Playground Equipment	18	2007	2025
Patriot Square	Shelter	18	2007	2025
Ponds	Playground Equipment	18	2000	2018
Quail Run	Playground Equipment	18	2008	2026
Renwick	Playground Equipment phase 3	18	2002	2020
Renwick	Ballfields	18	2012	2030
Reserve	Playground Equipment	18	2001	2019
Riverwalk	Playground Equipment	18	2007	2025
Streams	Playground Equipment	18	2005	2023
Streams	Playground Equipment - PreK Equip.	18	2006	2024
Northpoint	Playground Equipment	18	2008	2026
Rock Ridge	Playground Equipment	18	2008	2026
Sunnyland	Playground Equipment	18	2009	2027
Sunset	Playground Equipment	18	2002	2020

Van Horn	Playground Equipment	18	1999	2017
Van Horn	Playground Equipment	18	2005	2023
Village Green	Playground Equipment (Tot 2-5)	18	1999	2017
Village Green	Playground Equipment (Rain Garden/splash Pad)	20	2010	2030
Village Green	Tennis/Basketball Court	20	2010	2030
Vintage Harvest	Playground Equipment	18	2001	2019
Walkers Grove	Playground Equipment	18	1999	CIP 2016
Waters Edge	Playground Equipment	18	2006	2024
Wexford	Playground Equipment (2-5)	18	1998	2016
Wexford	Playground Equipment (2-12)	18	2007	2025
Whisper Glen	Playground Equipment	18	2007	2025
Whisper Glen	Shelter	18	2015	2033
Winding Creek	Playground Equipment	18	2009	2027
Windsor Ridge	Playground Equipment	18	2013	2031
Woodside	Playground Equipment	18	2000	2018
Joey Kledzik	Aluminum Bleachers & Dugouts	18	2011	2029

**Parks Replacement
Schedule**

Vehicles and Equipment

Vehicle #	Year Purchased	MAKE/ MODEL	Use	Expected Life (Years)	Expected Replacement (Years)
1	2005	CHEVY SILV.	Truck	12	Ordered 2015
2	2005	CHEVY SILV.	Truck	12	2017
4	1993	CHEVY STAKE	Stakebed-Truck	20	Ordered 2015
5	2016	FORD F-350 KUV	KUV-Truck	12	2028
7	2001	FORD DUMP	Dump	20	2021
9	2002	CHEVY SILV.	Truck	12	2014
10	2005	FORD F-350	Truck	12	2017
11	2006	CHEVY 3500	Truck	12	2018
13	2004	FORD RANGER	Truck	12	2016
14	2006	FORD F-350	Truck	12	2018
15	1999	CHEVY DUMP	Dump	20	2019
18	1998	GMC STAKE	Stakebed-Truck	20	2018
20	2008	FORD RANGER	Truck	12	2020
21	2008	FORD F-350	Truck	12	2020
22	2009	FORD F-250	Truck	12	2021
23	2009	FORD F-250	Truck	12	2021
24	2009	FORD F-750	Truck	12	2021
25	2011	CHEVY 3500	Truck	12	2023
26	2011	FORD RANGER	Truck	12	2023
27	2011	FORD RANGER	Truck	12	2023
28	2012	DODGE 1500	Truck	12	2024
29	2012	DODGE 1500	Truck	12	2024
30	2013	CHEVY VAN	Van	12	2025
31	2013	DODGE JOURNEY	Car	12	2025
32	2014	FORD F-350	Truck	12	2026
33	2014	Ford F-250	Truck	12	2026
34	2014	Ford F-250	Truck	12	2026
35	2003	Ford E-450 Bus	Bus	18	2021

Trailer #	Year	Make	Use	Expected Life (Years)	Expected Replacement (Years)
1	2006	TRAILMAN	Trailer	20	2026
2	2004	TRAILMAN	Trailer	20	2024
3	2001	BEAVERCREEK	Trailer	20	Surplus
4	1983	EVANS Trailer	Trailer	20	Surplus
5	2000	BEAVERCREEK	Trailer	20	2020
7	1989	HAUL RITE	Trailer	30	2019
8	2007	TRAILERMAN	Trailer	20	2027
9	2008	TRAILERMAN	Trailer	20	2028
10	2009	GRIFFIN	Trailer	20	2029
11	2013	TITAN AVALANCHE	Horse trailer	20	2033
12		HAY WAGON	Hayrides	Replace / Rebuild as needed	
13		HAY WAGON	Hayrides	Replace / Rebuild as needed	
14	2016	6.5X10	Enclosed	20	2036

**Parks Replacement
Schedule**

Vehicles and Equipment

Equip.#	Year	Make/Model	Use	Expected Life (Years)	Expected Replacment (Years)
1	1996	Jacobson 5111	Mower	15	Surplus
2	1999	Jacobson 5111	Mower	15	CIP 2016
3	2000	Jacobson 9016	Mower	15	Surplus
4	2000	Jacobson 9016	Mower	15	Surplus
5	2002	John Deere 1435	Mower	15	2017
6	2002	John Deere 1435	Mower	15	2017
7	2003	John Deere 1435	Mower	15	2018
8	2003	John Deere 1435	Mower	15	2018
9	2005	Jacobson 5111	Mower	15	2020
10	2004	John deere Z-turn	Zero-Turn Mower	12	2016
11	2004	John deere 1600	Mower	15	2019
13	1991	Howard 180	Mower	15	Surplus
15	2007	John deere 1600	Mower	15	2022
16	2007	John deere 1600	Mower	15	2022
17	2006	John deere Z-turn	Zero-Turn Mower	12	2018
18	2006	John deere Z-turn	Zero-Turn Mower	12	2018
19	1980	John deere 302A	Tractor	20	Surplus
20	1999	John deere 5310	Tractor	20	2019
21	1997	Smithco	Ballfield groomer	20	2017
22	2005	Smithco	Ballfield groomer	20	2025
23	1990	Ford 3910	Tractor	25	2015
24	2002	John deere 4100	Tractor	15	Surplus
25	1998	Clubcar	Golf Cart	20	2018
26	1993	Case 1840	Skid	20	Surplus
27	2005	New holland 160	Skid	20	2025
28	2008	Kubota ZD326S	Zero-Turn Mower	12	2020
29	2008	Kubota ZD326S	Zero-Turn Mower	12	2020
30	2008	Kubota ZD326S	Zero-Turn Mower	12	2020
31	2008	Kubota ZD326S	Zero-Turn Mower	12	2020
32	2008	Kubota RTV900	Utility Cart	15	2023
33	2009	John Deere 325	Skid	20	2029
34	2010	John Deere 997	Zero-Turn Mower	12	2022
35	2010	John Deere 997	Zero-Turn Mower	12	2022
36	2010	John Deere 997	Zero-Turn Mower	12	2022
37	2012	New holland work 75	Tractor	20	2032
38	2013	Kubota ZD331	Zero-Turn Mower	12	2025
39	2013	Kubota ZD331	Zero-Turn Mower	12	2025
40	2013	New holland bommer 50	Tractor	20	2033
41	1998	Morebark chipper	Chipper	15	Surplus
42	2014	Toro 5900	Mower	15	2029
43	2014	Toro 5900	Mower	15	2029
44	2015	Vermeer chipper	Chipper	15	2030
45	2015	John Deere 318E	Skid	20	2035