

ANNUAL BUDGET FISCAL YEAR 2017

Dedicated to our
Mission



Working towards our
Vision



Practicing our
Values



"Building towards our Future"

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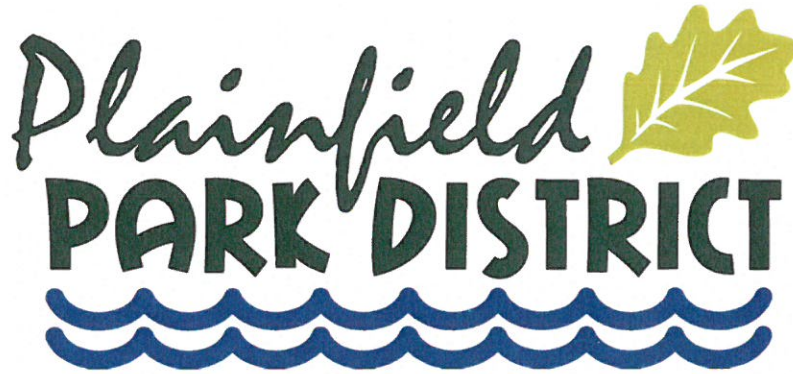
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BOARD OF COMMISSIONERS

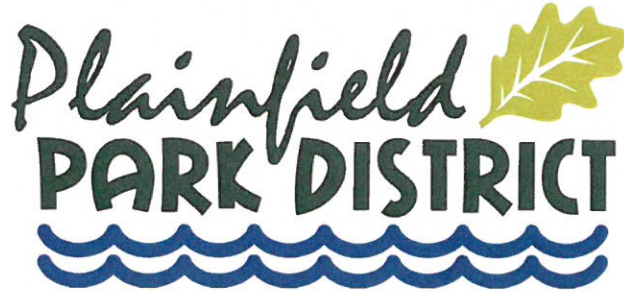
Mary Kay Ludemann, President
Ridgley Ann "Mimi" Poling, Vice President
Larry Newton, Commissioner
Peter Hurtado, Commissioner
Peter Steinys, Commissioner
Rob Ayres, Commissioner
Heather Kazmark, Commissioner

LEADERSHIP TEAM

Carlo Capalbo, Executive Director
Maureen Nugent, Director of Finance & I.T.
Jennifer Rooks-Lopez, Director of Parks & Planning
Cheryl Crisman, Director of Recreation

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.

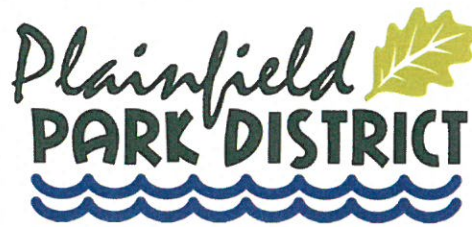
OUR VISION

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



Executive Summary
Fiscal 2017 Budget Message
"Building Towards the Future"

Honorable Commissioners:

We are pleased to present for your consideration the proposed 2017 Plainfield Township Park District Budget and Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2017 and ending December 31, 2017. 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 mission of enhancing lives through quality recreation opportunities. 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.

Profile of the Plainfield Township Park District

The Plainfield Township Park District is a special unit of local government, empowered by the State of Illinois with separate tax levying power, including debt retirement. On October 22, 1966, the citizens of Plainfield Township authorized the establishment of the Plainfield Township Park District with 689 yes votes and 338 no votes. Robert Anderson, Frederick Hagerman, Duane Maas, Charles Stansberry, Jr. and Joseph Rutten served as the first Board of Commissioners. The Park District is located approximately 40 miles southwest of the Chicago Loop in a high growth southwestern suburban area. The Park District's current population is estimated at 105,000. The District is ranked ninth largest in the State of Illinois based on population served. The District's boundaries in total comprise about 43.04 square miles or approximately 27,545 acres. The District manages 91 parks on approximately 1300 acres of land. The District also leases and maintains 206 acres. Recreation facilities and amenities owned and operated by the District include 65 playgrounds, 2 skate parks, 3 dog parks, 17 basketball courts, pathways, bike trails, and numerous sports fields for baseball, football, soccer, and softball. Facilities include an administration/recreation center, administration center annex, equestrian center, Ottawa Street Pool, and Streams Recreation Center. The District employs 36 full time staff, 69 part time employees, 74 seasonal employees and numerous volunteers in the following areas: Administration, Finance and Information Technology, Human Resources, Marketing, Parks and Planning, and Recreation. Major recreation programs include dance, youth basketball, Great Adventures for preschoolers, Patriotic Picnic and journey to the North Pole. The District, along with the Bolingbrook Park District, formed

the Lily-Cache Special Recreation Association (LCSRA), which provides recreation activities and services for residents with special needs. The District leases the Heritage Professional Center, located in downtown Plainfield, primarily used for the Great Adventures for preschoolers program. The Plainfield Township Community Center is utilized for District programs and activities through an intergovernmental agreement with the Plainfield Township. The District is a member of the National Park and Recreation Association (NPRA) and the Illinois Park and Recreation Association (IPRA). The District serves the majority of the residents of Plainfield, a portion of the residents in Romeoville, the City of Joliet, the city of Crest Hill, Village of Bolingbrook, and a portion of the residents within both unincorporated Will and Kendall Counties.

The Park District is governed by a seven member board of commissioners elected at large. Board members are elected on a non-partisan basis to six year terms. Policy making and legislative authority are vested in the Park Board, which among other things, are responsible for passing ordinances, adopting the budget, and the hiring of the District's executive director. The District's executive director is responsible for carrying out the policies and ordinances of the Park Board, overseeing the daily operations of the District, and hiring the department heads of the District's operating departments. All expenditures are reviewed and approved by the Board of Commissioners.

The District experienced a period of high growth and development beginning in the mid-1990. For historical comparison, twenty years ago, the District's total assessed valuation was \$440 million; the tax rate was \$.2368 per \$100 of assessed value and the District's total tax extension was \$1,043,130. In the 2015 tax year, the District's total assessed valuation was \$2.3 billion; the tax rate was \$.2692 per \$100 of assessed value and the District's total tax extension is \$6,243,403. The growth in the District was primarily residential; the District's tax base is 87% residential, with a commercial/industrial sector comprising 13% of assessed value.

The District's portion is 3% of the average real estate tax bill.

The District successfully passed a \$5.9 million land acquisition referendum in November, 2000. With the last debt service payment due for the bonds in December, 2017, the board moved forward with a referendum in November to keep the bond tax rate at existing levels.

In November, the District passed a successful \$10.5 million referendum to "build towards the future". \$3.5 million of these funds are allocated in 2017 toward the development of a new \$7 million recreation facility at the site of Bott Park. \$945,000 of these funds are allocated in the 2017 budget toward Kendall Ridge and Village Green playground replacements; Van Horn West playground replacement and path development; installation of ballfield lights at Northwest Community and Bott parks and Frisbee golf improvements at Avery Preserve. The remainder of the \$10.5 million referendum will be continued playground redevelopment and replacement in the next three budget years.

For the fiscal year end December 31, 2017, the District's fund balances are expected to meet the District's fund balance policy that was adopted at the January, 2016 board meeting. The District's overall fund balance is expected to be approximately \$1.5 million more than budgeted projections due to expenses in the corporate and recreation fund being significantly under budget. The expenses were re-allocated in the 2017 budget.

Budget and Accounting Changes

The District eliminated its working cash fund and transferred the balance of \$76,552 into the general fund of the District.

The District adopted a fund balance policy at the January, 2016 board meeting. All funds are consistent with this policy.

The District selected and began new financial software implementation in fiscal year 2016. The District's financial software, Incode, will be fully implemented on May 1, 2017.

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Budget Development Process

Budget preparation began in August, when recreation staff prepared their program budgets. Detailed recreation program budgets were reviewed by the Director of Recreation in September. Functional area budgets (Administration, Finance and Information Technology, Human Resources, Marketing, Parks and Planning, and Recreation) were reviewed by the Executive Director and Department Directors in October. The District's operating and capital projects budget were reviewed at the November 9, 2016 and December 14, 2016 board meetings. Preparation of board meeting agendas are posted at least 48 hours in advance. Board meetings are open to the public. The adoption of the District's budget ordinance is scheduled for January 11, 2017. Obtaining realistic estimates for fund balances at year-end is an essential piece of the budget process

Concurrent with the operating budget development process, the Capital Committee develops recommendations for 2017 capital projects and beyond. These recommendations, along with the 2015 master plan, identify priority capital projects. As part of this process, some projects were reprioritized and/or their scopes were revised to address an aging infrastructure and higher priority projects. The Committee reviews projects in consideration of available funds and makes recommendations to the Executive Director. 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 based on a balanced approach taking into consideration the following: projects identified in the District's previous capital plan; compliance with the master plan and as indicated from community input; age and condition of the existing asset in relation to its' recommended life expectancy; location and age/condition of park improvements within the community; grant opportunities and other sources of additional funding; requests related to health and safety; recommendations from the District's Americans with Disabilities Act Transition Plan.

The schedule for the public meetings pertaining to the discussion and approval of the 2017 Annual Budget is as follows:

Date	Meeting	Matter
August 31, 2016	Committee Meeting	Committee reviews budget timeline
October 3, 2016	Committee Meeting	Committee is updated on budget progress
November 1, 2016	Committee Meeting	Corporate and recreation funds are reviewed with Committee
November 9, 2016	Regular Board Meeting	Corporate and Recreation funds are presented to board
December 5, 2016	Committee Meeting	Capital Projects fund and remaining funds are reviewed with Committee
December 14, 2016	Regular Board Meeting	Capital Projects fund and remaining funds are presented to board
January 11, 2017	Public Hearing	Board hears comments from the public
January 11, 2017	Regular Board Meeting	Board considers Budget & Appropriation Ordinance

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 administration and Board of Commissioners review monthly financial performance, comparing expense levels to budgeted amounts.

The District's operating budget (excludes capital projects and debt service) is funded by approximately 89% in property taxes. Property tax revenue for operations generally increases each year by the rate of inflation. The second largest source of revenue is program fees (approximately 18%). The Districts revenue policy reflects the District revenue strategy to re-coup its direct cost in providing recreation programs plus a 37% overhead cost. Surpluses from the corporate and recreation fund are utilized to fund the District's capital improvement program. Surpluses from the corporate fund are also utilized to fund the District's capital improvement needs. The District's funding ability for non-referendum bonds is limited by the property tax extension limiting law. The District periodically issues non-referendum bonds within this authority to fund a portion of the District's capital improvement plan. The District funds a portion of its ADA accessible projects through the special recreation fund. The District engaged a consultant to prepare an ADA transition plan that the District funds through the special recreation fund. The District engaged a consultant in 2016 to prepare a master plan for the District for the years 2016 through 2020.

Fees For Services

The District charges fees for recreation activities. Nonresidents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted to meet changing operating costs and/or market conditions. Fees for programs that do not cover all costs are reviewed regularly by staff to ensure consistency with the District's revenue policy and District mission.

Debt Position

Costs associated with acquiring and improving long-term fixed assets are met with the issuance of debt and surplus from operations. The District reviews existing obligation structure, current and projected surplus from operations, and future liability levels before making decisions to issue new debt. The Board reviews the statutory debt limit as part of any referendum considerations. Allocated real estate taxes received and debt retirements pass through the Debt Service Fund.

General Obligation Bond Indebtedness

The chart below summarizes the total debt service requirements by the individual bond issues, as of December 31, 2016:

Issue	Principal	Interest	Total
G.O. Limited Series 2009	\$1,595,000	\$448,853	\$2,043,853
G.O. Refunding Park Bonds 2010	640,000	9,600	649,600
G.O. Limited Series 2015A	318,000	8,614	326,614
Total	\$2,553,000	\$467,067	\$3,020,067

The District has three separate debt issues outstanding. The 2009 issue funded the Village Green redevelopment, purchase of the north parks satellite maintenance facility, and a portion of the DuPage River Trail. A portion (\$1,275,000) of the 2009 bond issue refunded the District's 1999 General Obligation Park Bonds. The 2009 issue is expected to be retired in the 2028 fiscal year.

The 2010 issue refunded the District's 2000 referendum bond issue, saving District taxpayers \$311,372 in net present value interest. The District's 2000 referendum \$5,900,000 bond issue primarily funded land acquisition, including acquisition of the Mather Woods parcel, the 80 acre Ridge Road parcel, and the River Edge parcel. The 2010 issue is expected to be retired in the 2017 fiscal year.

The 2015A issue funded a portion of the DuPage River Trail, improvements at three park sites, and parks equipment and vehicle purchases. The 2015A issue is expected to be retired in the 2019 fiscal year.

The District anticipates issuing \$3,500,000 general obligation bonds in 2017.

The District has maintained an AA bond rating since 2009 from Standard & Poor's Rating Services on its outstanding debt.

Four commonly used indices for debt measurement are charted below: percent of legal debt limit, outstanding bonded debt per capita, general obligation debt as a percent of the equalized assessed values, and general obligation debt as a percent of the Park District's unrestricted fund balances (General Fund). Financial statistics below for the 2017 fiscal year were derived from estimates for EAV and unrestricted ending fund balances.

Fiscal Year	General Obligation Debt	Outstanding Debt as % of Debt Limit	Debt/Capita	% of Equalized Assessed Value	% of Unrestricted Fund Balance
2014	\$4,575,000	7.1%	\$43.57	0.20%	329%
2015	\$4,248,000	6.6%	\$40.46	0.18%	273%
2015A	\$3,419,000	5.3%	\$32.56	0.15%	189%
2016	\$2,553,000	3.8%	\$24.31	0.11%	120%
2017	\$5,223,000	2.6%	\$49.74	0.23%	342%

Debt Limit

The Park District's statutory debt limit is 2.875% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are extended. All outstanding issues of the District are General Obligation Limited Park Bonds and therefore included in the calculation below.

	<u>Amount</u>	<u>Percent</u>
2015 Equalized Assessed Valuation (EAV):	<u>\$2,319,531,847</u>	
Debt Limit @ 2.875% of EAV:	\$66,686,541	100%
Outstanding Debt:	<u>-5,223,000</u>	<u>7.8%</u>
Debt Margin:	\$64,963,541	92.2%

Economic Condition and Outlook

To protect the financial health of the District, staff must continually monitor economic trends and the leading economic indicators to understand their impact on future financial strategies. Reports from the U.S. Department of Labor, the Federal Reserve Bank, and local reports from financial analysts provide staff with economic forecasts based on indicators such as trade, consumer price and interest rates. As compared to

earlier years since the 2008 recession, 2016 has proven more stable in regard to employment and the stock market. The November, 2016 U.S. unemployment rate was 4.6%; Illinois was 5.6%, and Will County, in which 90% of the District falls within, was 5.3%. The CPI for the twelve month period ending November, 2016 was 1.7%, which is an increase of 1% over the 2015 annual CPI.

The presidential election in November, 2016 may have an impact on the laws governing the Affordable Care Act and the proposed changes to the Fair Labor Standards Act (salary threshold changes for exempt staff) and that may affect the District in the future.

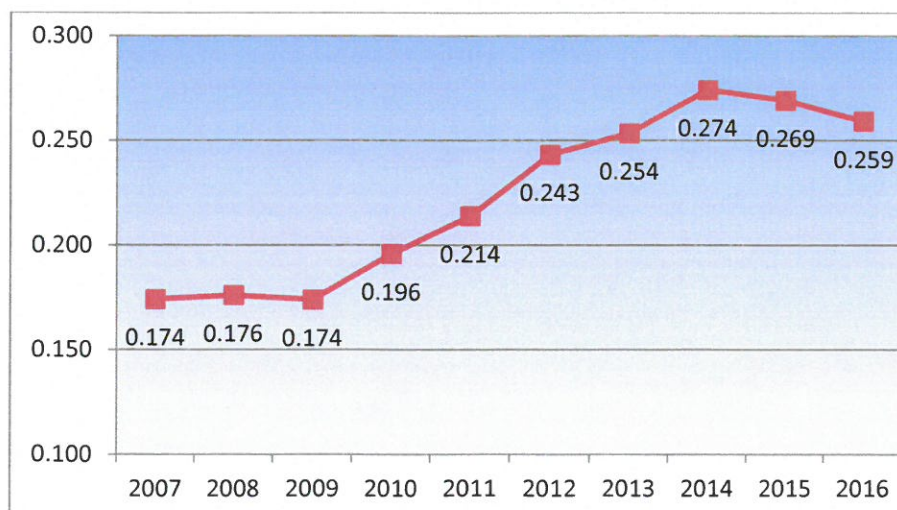
Real estate investment in Plainfield continues to increase in 2016 which has been a trend for the past two years. The District's new property slowed drastically with the recession in 2008. At the height of the housing boom in the mid-2000's, increases in yearly new property were at levels of \$200-\$300 million per year. The District forecasts \$15 million dollars in new property growth for the 2016 tax year. The District forecasts a 5% increase in the District's overall Equalized Assessed Valuation; from \$2.3 billion to \$2.4 billion.

Tax Funding

The property tax history in the appendix provides a ten year history of the District's equalized assessed valuation (EAV), tax levy, and tax rates. Rate information for 2016 is estimated, as final tax rates have not been extended by the county. The District's tax collection rate has averaged 99% over the past ten years.

The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Board of Commissioners on December 14, 2016. The levy amounts for each tax rate are extended against the equalized assessed valuation each year. The District is subject to two sets of tax limits: rate limits on maximum rates that can be levied for a particular purpose and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) as published by the Illinois Department of Revenue, excluding new construction/annexation. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit. New construction is not subject to the limits imposed by tax caps. It has been the practice of the District to increase its levy extension slightly above the CPI limits in order to capture any new valuation growth.

As revealed in the chart below, the District's tax rates have fluctuated over the ten year period, increasing in recent years as property values have declined.



Much of the reason for movement in rates as presented in the chart above comes from the relationship between the rate of growth or contraction in property values and the annual change in the rate of inflation as measured by CPI. Because the District's annual aggregate tax extension is capped (excluding Special Recreation & Debt Service extension, if property values contract (or if the growth rate is less than CPI), and CPI is positive for the given tax year, the tax rate for the District likely will increase (as seen by the District in tax years 2010-2015). The opposite scenario (higher growth rate than the change in CPI) will yield a decrease in tax rates.

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.

Future

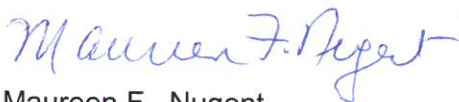
The police and museum funds are currently not being utilized. There are remaining cash balances of \$4,500 and \$50,000 in the museum and police funds, respectively. These funds remain from prior intergovernmental agreements. Staff should evaluate any future expenditure options for these funds.

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

Respectfully Submitted,



Carlo J. Capalbo
Executive Director



Maureen F. Nugent
Director of Finance & IT



Paul J. Pluth
Accountant

2017
PLAINFIELD PARK DISTRICT GOALS & OBJECTIVES
ESTABLISHED BY THE 2016-2020
COMPREHENSIVE MASTER PLAN

ADMINISTRATIVE GOALS

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
- Prepare a "simple to follow" verbal communication standard regarding initial interaction with the community
- Appoint regular contact persons within the Park District for difference community inquiries based on knowledge and communication skills
- Share information readily with the community
- Hold quarterly All-Staff meetings for general employee awareness of Park District efforts and happenings
- Keep website information current, viable and revised on an on-going basis for an enhanced experience

Become an IAPD Distinguished Agency

- Create and/or update supporting materials
- Obtain initial status and recognition

Review and revise Park District personnel policies

- Review and update the organizational chart for the Park District on an as needed basis
- Review and update job descriptions for all employment positions within the Park District to accurately reflect each positions responsibilities
- Triennially evaluate the total compensation package for each position in the Park District benchmarking with similar Park Districts and evaluate the impact the adjustments on the Park District's budget

Develop an effective marketing plan

- Validate the strong competitive positions of the agency's core target market research performed by in house personnel
- 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

- Develop a mentoring program for succession planning
- Provide opportunities for continuing education learning for full time staff

- Implements departmental cross training and/or job shadowing for efficient staff interaction and backup
- Schedule on-site sessions with a management coach based on relevant topics for discussion and potential actions
- Continue to focus on the delivery of outstanding customer service
- Develop customer service standards

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
- Prepare fiscally responsible budgets based on a thorough budgeting process which includes reporting methods to document progress
- Review fee pricing structure for class offerings, passes, memberships and other revenue elements. Explore options for increasing revenues when the market allows.
- Assemble a funding action plan based on revenue projections from various bonding options
- 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
- At least three months before the fiscal year begins, include a board of commissioners meeting agenda item to discuss the comprehensive goals for the upcoming year and staff direction moving forward

Invest into the interaction of technology & telecommunications

- Identify best possible means to connect all Park District facilities for operational effectiveness
- Establish & keep current with hardware & software replacement plan to keep all IT aspects current
- Review and invest into technology applications that make work and patron usage easier and more efficient where possible
- 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

PARKS & FACILITY GOALS

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
- Review each applicable capital project with Recreation Department for possible adjustment and alignment with program opportunities
- 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 that strive to have elements that blend active and passive uses
- Partner with special interest groups and/or affiliates when a beneficial relationship can be achieved to enhance park and recreation facilities

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 community aquatics including a future direction for the Ottawa Street Pool
- Prepare a marketing plan with steps for citizen engagement if projects meet feasibility standards
- Explore the possibilities of future aquatic redevelopment or new development

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
- Develop an open space, open water & natural areas conversion plan
- 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

RECREATION GOALS

Grow recreation programs to increase participation levels

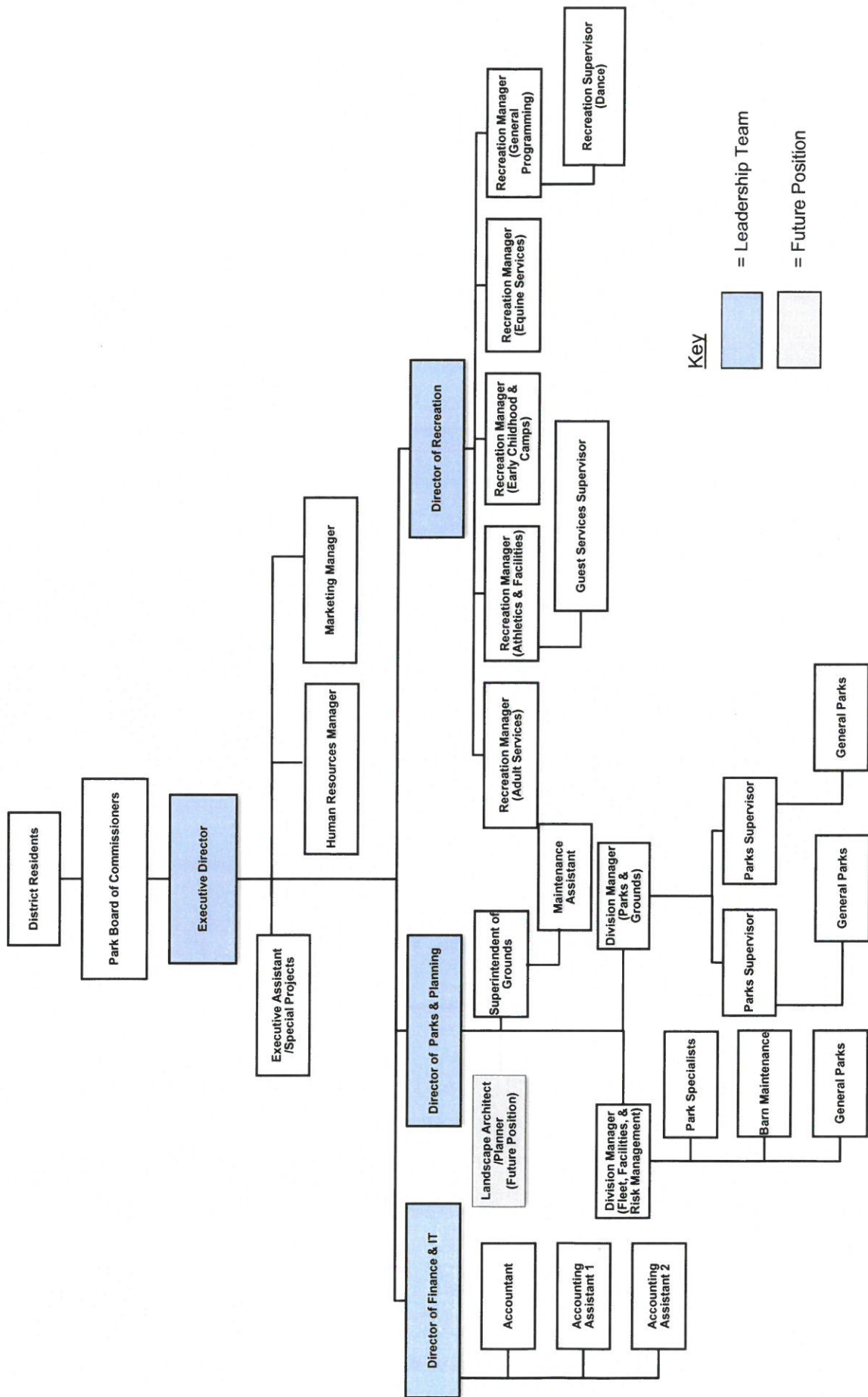
- Explore the idea of bundling for similar recreational class offerings by linking scheduling times and reduced costs to produce additional registration of programs
- Aggressively market programs within the community
- Provide programming opportunities to strengthen core offerings by expansion of additional 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 creation of a Senior Passport to Adventure series with trips locally, regionally and internationally centered on cultural enrichment

Develop Recreation performance standards & improve pricing policy

- Develop a set of simple but effective measurable matrix indicators to gauge outcomes for specific performance standards
- Set criteria to correct unwarranted recreation class performance and decide if class has merit or current portfolio
- Review and compare program outsourcing against in-house opportunities with factors of profitability and program quality
- 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
- 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



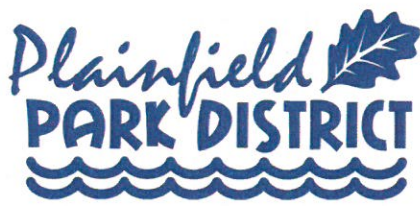
Plainfield Township Park District Organization Chart



Employees by Function

	12 mos. Actual June 30, 2015	6 mos. Actual Dec 31, 2015	12 mos. Actual Dec 31, 2016	12 mos. Budget Dec 31, 2017
Finance/Administration				
Full-Time Employees	5	5	6	6
Part-Time Employees	2	2	1	1
Seasonal Employees	-	-	-	-
Planning				
Full-Time Employees	1	1	1	1
Part-Time Employees	-	-	-	-
Seasonal Employees	-	-	-	-
Recreation				
Full-Time Employees	12	12	9	9
Part-Time Employees	53	54	68	68
Seasonal Employees	39	14	17	17
Park Maintenance				
Full-Time Employees	25	22	17	20 **
Part-Time Employees	2	-	-	-
Seasonal Employees	14	9	13	13
Pool				
Full-Time Employees	-	-	-	-
Part-Time Employees	-	-	-	-
Seasonal Employees	59	43	44	44
Total Full-Time	43	40	33	36
Total Part-Time	57	56	69	69
Total Seasonal	112	66	74	74
Total	212	162	176	179

** The 2017 Budget includes the addition of 1 Parks Specialist and 2 Maintenance Workers.



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

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

**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 Park District Fund Summary Reports

- **Fund Structure – Explanation of Funds by Type**
- **Governmental Fund Structure Chart**
- **Consolidated Fund Balance Recap Report**
 - Report represents the June 30, 2015 and December 31, 2015 ending audit fund balance, estimated December 31, 2016 ending fund balance, and the estimated December 31, 2017 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, 2016. The second chart represents the 2017 budgeted revenues and expenses through December 31, 2017 as well as the estimated ending fund balance at December 31, 2017.
- **Fund Balance Policy Minimum/Maximum Targets**
 - Report is based on estimated fund balances ending December 31, 2017 and using 2017 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 December 31, 2015) and estimated 2016 (ending December 31, 2016) fund balances as well as, estimated 2017 fund balances (ending December 31, 2017).
- **Revenues by Source**
 - Chart representing the budgeted revenues received by the Plainfield Park District by source for 2017
- **Expenses by Category**
 - Chart representing the budgeted expenses by category to be paid by Plainfield Park District for 2017
- **Budgeted Interfund Transfers**
 - All 2017 budgeted transfers to Capital Projects from other funds. All transfers are budgeted based on surplus amounts expected in Corporate and 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 FY2017 will be transferred at the end of 2017 and expended in FY2018 based on actual transfers.
- **Revenues by Fund**
 - Represents revenues by fund for 2017
- **Expenses by Fund**
 - Represents expenses by fund for 2017

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.

Debt Service Fund – This fund is used for the repayment of debt. Such debt is created through the issuance of bonds supported by either the issuer's unlimited or limited taxing power.

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

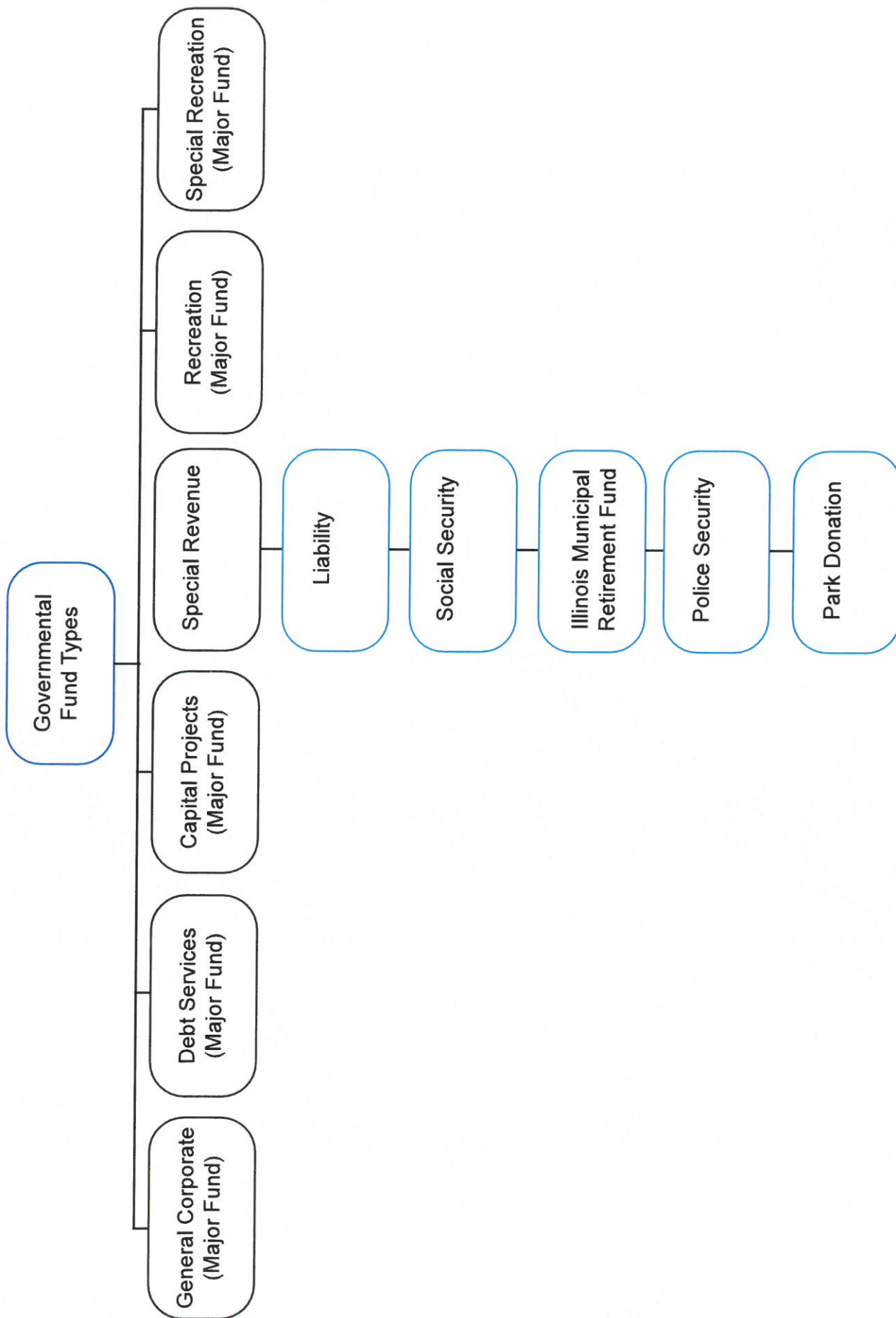
Liability Fund – This fund accounts for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

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	6/30/2015	12/31/2015	2016 Estimated Projections		Estimated 12/31/2016	2017 Budget		12/31/2017	2017
				Audit	Revenues	Expenses				
		Audit	Audit				Revenues	Expenses	Fund Balance	Net Income/Loss
Operating Budgets										
01	Corporate Fund	1,554,128	1,811,302	2,995,812	2,685,246	2,121,868	3,189,664	3,785,632	1,525,900	(595,968)
02	Recreation Fund	902,385	1,143,797	2,646,422	2,232,115	1,558,104	2,517,946	2,825,904	1,250,146	(307,958)
03	Museum Fund	4,516	4,517	4	-	4,521	-	-	4,521	-
04	Paving & Lighting Fund	5,513	0	-	-	-	-	-	-	-
05	Audit Fund	9,675	0	-	-	-	-	-	-	-
06	Liability Fund	142,119	138,792	137,270	200,706	75,356	128,765	146,554	57,567	(17,789)
07	I.M.R.F. Fund	168,600	197,260	238,906	263,486	172,680	218,100	294,000	96,780	(75,900)
08	Debt Service Fund	425,976	5,676	983,318	980,598	8,396	908,591	908,591	8,396	-
12	Park Donation Fund	452,666	469,349	27,805	-	497,154	-	-	497,154	-
13	Police Protection Fund	50,751	50,190	37	1,650	48,577	-	1,650	46,927	(1,650)
14	Special Recreation Fund	213,434	398,577	791,108	408,300	781,385	852,900	1,146,192	488,093	(293,292)
15	Social Security Fund	95,667	97,897	169,301	175,001	92,197	157,317	190,000	59,514	(32,683)
16	Unemployment Fund	29,295	0	-	-	-	-	-	-	-
17	Working Cash	76,552	76,552	-	76,552	0	-	-	0	-
Total Operating Budgets		4,131,277	4,393,909	7,989,983	7,023,654	5,360,238	7,973,283	9,298,523	4,034,998	(1,325,240)
Capital Budgets										
09	Capital Projects Fund	1,770,377	1,759,360	425,226	902,370	1,282,216	5,328,600	5,470,372	1,140,444	(141,772)
Total Capital Budgets		1,770,377	1,759,360	425,226	902,370	1,282,216	5,328,600	5,470,372	1,140,444	(141,772)
Grand Totals		5,901,654	6,153,269	8,415,209	7,926,024	6,642,454	13,301,883	14,768,895	5,175,442	(1,467,012)

- o Report represents the December 31, 2015 ending audit fund balance, estimated December 31, 2016 ending fund balance, and the estimated December 31, 2017 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

2016 Estimated Projections										
FUND	FUND NAME	12/31/2015 Audit	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
<i>Operating Budgets</i>										
01	Corporate Fund	1,811,302	2,995,812	-	2,995,812	2,685,246	265,619	2,419,627	2,121,868	310,566
02	Recreation Fund	1,143,797	2,646,422	-	2,646,422	2,232,115	52,357	2,179,758	1,558,104	414,307
03	Museum Fund	4,517	4	-	4	-	-	-	4,521	4
04	Paving & Lighting Fund	-	-	-	-	-	-	-	-	-
05	Audit Fund	-	-	-	-	-	-	-	-	-
06	Liability Fund	138,792	137,270	-	137,270	200,706	-	200,706	75,356	(63,436)
07	I.M.R.F. Fund	197,260	238,906	-	238,906	263,486	-	263,486	172,680	(24,580)
08	Debt Service Fund	5,676	983,318	-	983,318	980,598	-	980,598	8,396	2,720
12	Park Donation Fund	469,349	27,805	-	27,805	-	-	-	497,154	27,805
13	Police Protection Fund	50,190	37	-	37	1,650	-	1,650	48,577	(1,613)
14	Special Recreation Fund	398,577	791,108	-	791,108	408,300	-	408,300	781,385	382,808
15	Social Security Fund	97,897	169,301	-	169,301	175,001	-	175,001	92,197	(5,700)
16	Unemployment Fund	-	-	-	-	-	-	-	-	-
17	Working Cash	76,552	-	-	-	76,552	76,552	-	-	(76,552)
<i>Total Operating Budget</i>		4,393,909	7,989,983	-	7,989,983	7,023,654	394,528	6,629,126	5,360,238	966,329
<i>Capital Budgets</i>										
09	Capital Projects Fund	1,759,360	425,226	394,528	30,698	902,370	0	902,370	1,282,216	(477,144)
<i>Total Capital Budget</i>		1,759,360	425,226	394,528	30,698	902,370	0	902,370	1,282,216	(477,144)
Grand Totals		6,153,269	8,415,209	394,528	8,020,681	7,926,024	394,528	7,531,496	6,642,454	489,185

2017 Budget										
FUND	FUND NAME	Estimated 12/31/2016 Fund Balance	Revenues	Transfers	Revenues Net of Transfers	Expenditures	Transfers	Expenditures Net of Transfers	Estimated 12/31/2017 Fund Balance	Estimated 12/31/2017 Net Income/Loss
<i>Operating Budgets</i>										
01	Corporate Fund	2,121,868	3,189,664	-	3,189,664	3,785,632	584,000	3,201,632	1,525,900	(595,968)
02	Recreation Fund	1,558,104	2,517,946	-	2,517,946	2,825,904	207,000	2,618,904	1,250,146	(307,958)
03	Museum Fund	4,521	-	-	-	-	-	-	4,521	-
04	Paving & Lighting Fund	-	-	-	-	-	-	-	-	-
05	Audit Fund	-	-	-	-	-	-	-	-	-
06	Liability Fund	75,356	128,765	-	128,765	146,554	-	146,554	57,567	(17,789)
07	I.M.R.F. Fund	172,680	218,100	-	218,100	294,000	-	294,000	96,780	(75,900)
08	Debt Service Fund	8,396	908,591	-	908,591	908,591	-	908,591	8,396	-
12	Park Donation Fund	497,154	-	-	-	-	-	-	497,154	-
13	Police Protection Fund	48,577	-	-	-	1,650	-	1,650	46,927	(1,650)
14	Special Recreation Fund	781,385	852,900	-	852,900	1,146,192	-	1,146,192	488,093	(293,292)
15	Social Security Fund	92,197	157,317	-	157,317	190,000	-	190,000	59,514	(32,683)
16	Unemployment Fund	-	-	-	-	-	-	-	-	-
17	Working Cash	-	-	-	-	-	-	-	-	-
<i>Total Operating Budget</i>		5,360,238	7,973,283	-	7,973,283	9,298,523	791,000	8,507,523	4,034,998	(1,325,240)
<i>Capital Budget</i>										
09	Capital Projects Fund	1,282,216	5,328,600	791,000	4,537,600	5,470,372	-	5,470,372	1,140,444	(141,772)
<i>Total Capital Budget</i>		1,282,216	5,328,600	791,000	4,537,600	5,470,372	-	5,470,372	1,140,444	(141,772)
Grand Totals		6,642,454	13,301,883	791,000	12,510,883	14,768,895	791,000	13,977,895	5,175,442	(1,467,012)

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, 2016. The second chart represents the 2017 budgeted revenues and expenses through December 31, 2017 as well as the estimated ending fund balance at December 31, 2017.

Fund Balance Policy
Minimum/Maximum Targets

FUND	FUND NAME	2017 Net Expenditures	Estimated 12/31/2017 Fund Balance	Minimum Target Fund Balance	Maximum Target Fund Balance	Meets Fund Balance Policy Requirements?
Operating Budgets						
01	Corporate Fund	3,201,632	1,525,900	1,334,013	1,600,816	YES
02	Recreation Fund	2,618,904	1,250,146	1,091,210	1,309,452	YES
03	Museum Fund	-	4,521	-	-	N/A
04	Paving & Lighting Fund	-	-	-	-	N/A
05	Audit Fund	-	-	-	-	N/A
06	Liability Fund	-	-	-	-	N/A
07	I.M.R.F. Fund	146,554	57,567	48,851	61,064	YES
08	Debt Service Fund	294,000	96,780	98,000	122,500	NO
12	Park Donation Fund	908,591	8,396	-	-	YES
13	Police Protection Fund	-	497,154	-	-	N/A
14	Special Recreation Fund	1,650	46,927	-	-	N/A
15	Social Security Fund	1,146,192	488,093	57,310	79,167	YES
16	Unemployment Fund	190,000	59,514	63,333	-	NO
17	Working Cash	-	-	-	-	N/A
	Total Operating Budgets	8,507,523	4,034,998	2,692,718	3,172,999	N/A
Capital Budgets						
09	Capital Projects Fund	5,470,372	1,140,444	-	-	N/A
	Total Capital Budgets	5,470,372	1,140,444	-	-	-
	Grand Totals	13,977,895	5,175,442	2,692,718	3,172,999	-

o Report is based on estimated fund balances ending December 31, 2017 and using 2017 budgeted expenditures (net of transfers) to calculate minimum and maximum fund balance targets.

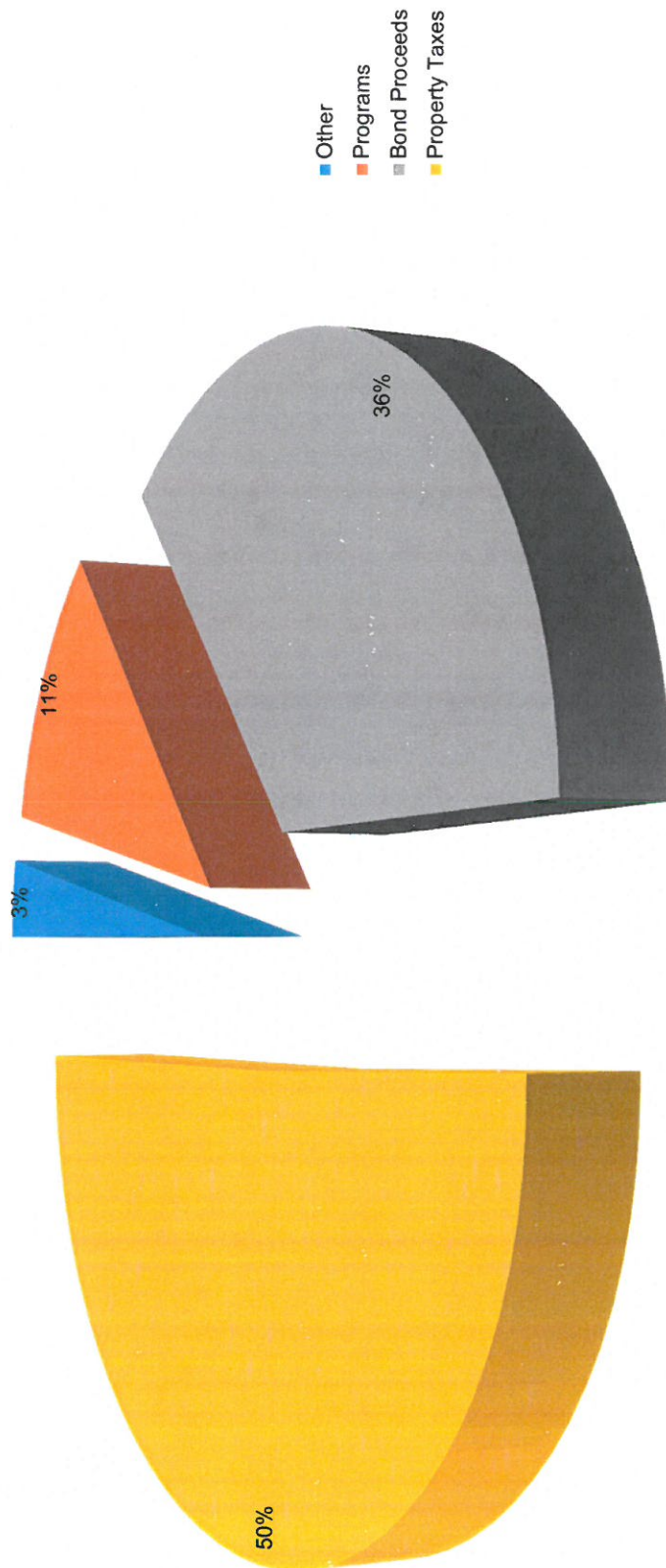
**Plainfield Park District
Fund Balance History**

	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	Fiscal Year Ended 12/31/2015	Estimated Fiscal Year Ended 12/31/2016	Budgeted Fiscal Year Ended 12/31/2017
General Fund												
Reserved	8,912	-	-	-	-	-	-	-	-	-	-	-
Unreserved	901,132	1,064,313	1,015,052	1,221,567	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	1,375,975	1,394,531	1,525,179	1,391,847	1,554,128	1,811,302	2,121,868	1,525,900
Total General Fund	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	1,811,302	2,121,868	1,525,900
All Other Governmental Funds												
Reserved	224,887	257,006	39,781	5,880	-	-	-	-	-	-	-	-
Unreserved, Reported in,												
Recreation	(76,976)	341,338	519,231	669,982	-	-	-	-	-	-	-	-
Special Recreation	333,756	359,114	457,675	392,173	-	-	-	-	-	-	-	-
Park Donations	1,227,215	697,930	748,570	370,123	-	-	-	-	-	-	-	-
Debt Service	-	-	226,747	362,250	-	-	-	-	-	-	-	-
Capital Projects	164,113	23,004	1,002,779	477,952	-	-	-	-	-	-	-	-
Other Governmental Funds	499,010	476,061	476,778	554,237	-	-	-	-	-	-	-	-
Nonspendable												
Recreation Fund	-	-	-	-	-	6,281	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	50,984	-	-
Restricted												
Debt Service	-	-	-	-	312,008	306,411	356,287	358,369	425,976	5,676	8,396	8,396
ADA Expenditures	-	-	-	-	299,772	382,556	490,691	786,252	382,034	398,577	781,385	488,093
Museum	-	-	-	-	7,876	4,515	4,516	4,516	4,516	4,517	4,521	4,521
Unemployment Compensation	-	-	-	-	32,375	31,171	27,321	-	29,295	-	-	-
Retirement	-	-	-	-	248,403	197,610	237,958	194,646	95,667	295,157	264,877	156,294
Liability Insurance	-	-	-	-	100,293	125,225	138,856	123,762	140,043	87,808	75,356	57,567
Audit Expenditures	-	-	-	-	8,486	9,067	8,784	10,652	9,675	-	-	-
Paving and Lighting	-	-	-	-	44,405	21,318	45,026	77,854	5,513	-	-	-
Police Security	-	-	-	-	64,227	23,005	32,647	52,356	50,751	50,190	48,577	46,927
Working Cash	-	-	-	-	-	-	-	76,552	76,552	76,552	0	0
Committed												
Recreation Fund	-	-	-	-	150,000	150,000	150,000	150,000	-	-	-	-
Capital Projects Fund	-	-	-	-	81,026	121,136	126,874	141,929	171,651	194,751	141,934	126,241
Assigned												
Other Governmental Funds	-	-	-	-	425,486	483,831	406,309	413,047	452,666	469,349	497,154	497,154
Recreation Fund	-	-	-	-	903,043	1,158,316	1,353,858	1,399,672	896,104	1,137,516	1,551,823	1,243,865
Capital Projects Fund	-	-	-	-	465,022	337,163	315,754	233,026	1,598,726	1,564,609	1,140,282	1,014,203
Total All Other Governmental	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	6,153,269	6,642,454	5,175,442

o Report using fiscal year-end audit fund balances for fiscal years 2006 through 2015 (ending December 31, 2015) and estimated 2016 (ending December 31, 2016) fund balances as well as, estimated 2017 fund balances (ending December 31, 2017).

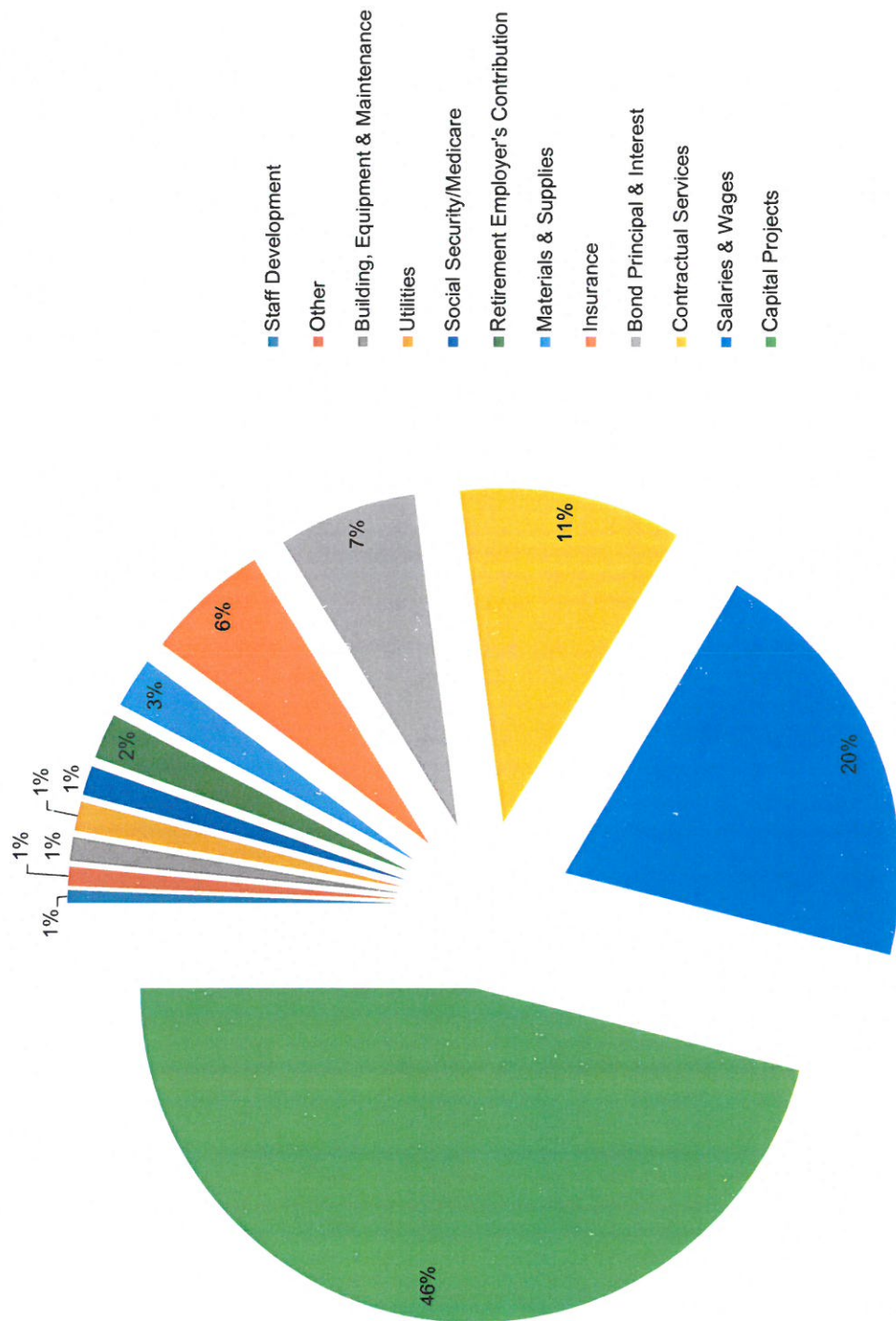
Plainfield Park District Revenues by Source

Chart Represents the budgeted revenues received by the Plainfield Park District by source for 2017



Plainfield Park District Expenses by Category

Chart represents the budgeted expenses by category to be paid by Plainfield Park District for 2017

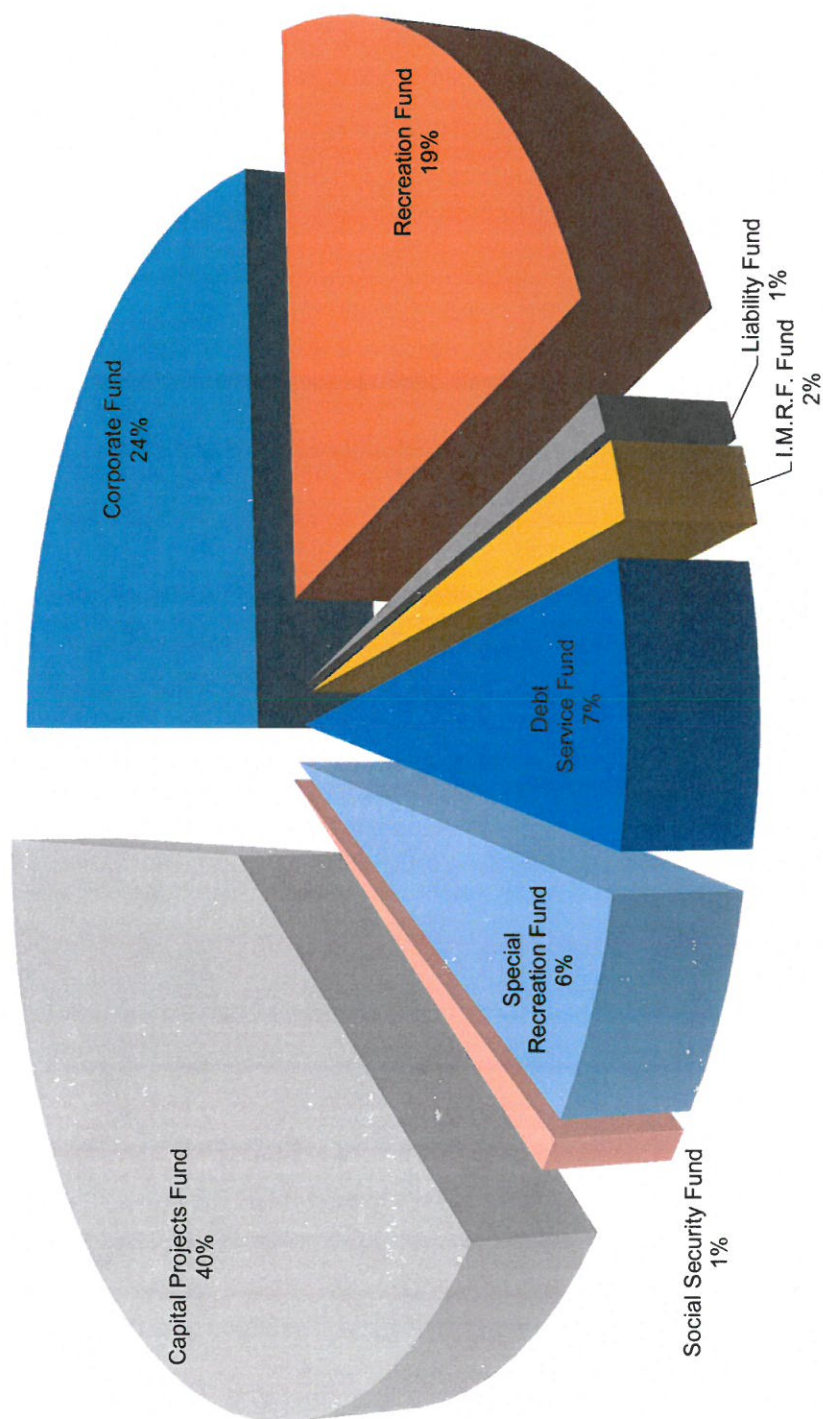


Plainfield Park District
Budgeted Interfund Transfers

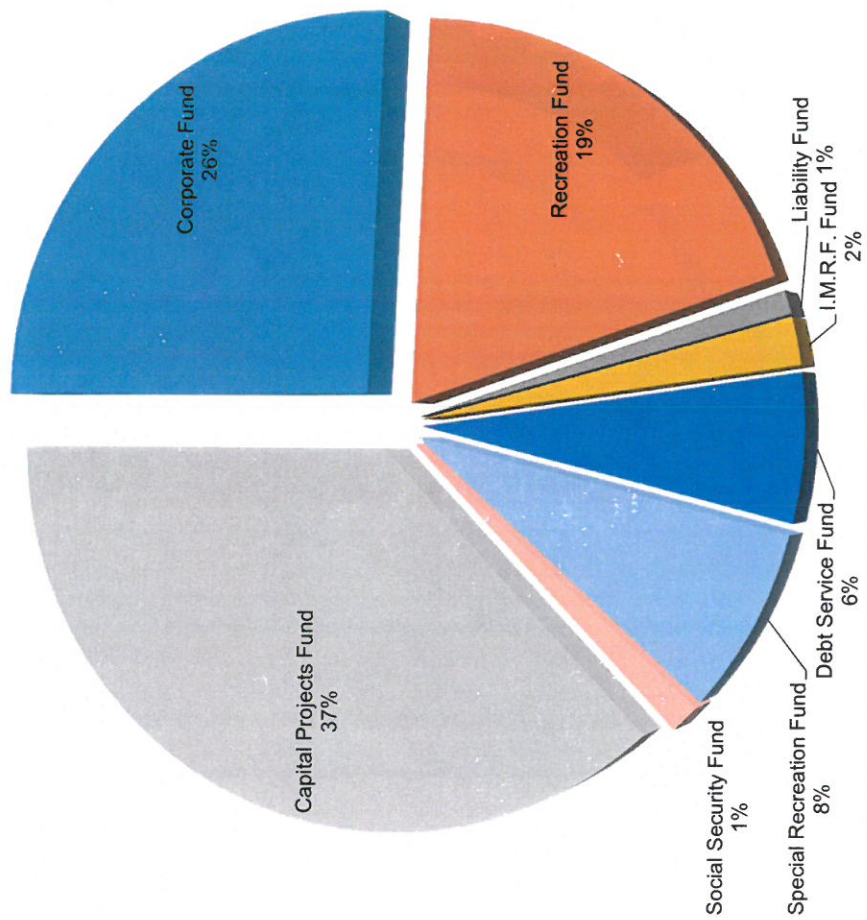
All 2017 budgeted transfers to Capital Projects from various funds. All transfers are budgeted based on surplus amounts expected in Corporate and Recreation funds. Transfers are done at the end of every fiscal year and are budgeted as expenditures in the Capital Projects fund in the second subsequent fiscal year. For example: Transfers budgeted for FY2017 will be transferred at the end of 2017 and expended in FY2018 based on actual (not budgeted) transfers.

Capital Projects Fund from Corporate Fund	\$ 584,000.00
Capital Projects Fund from Recreation Fund	\$ 207,000.00
Total Budgeted Transfer to Capital Projects Fund	\$ 791,000.00

**Plainfield Park District
2017 Budget
Revenues by Fund**



**Plainfield Park District
2017 Budget
Expenditures by Fund**



PLAINFIELD PARK DISTRICT
CORPORATE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:	2017 BUDGET
PROPERTY TAXES	3,003,846
REPLACEMENT TAXES	29,183
INTEREST	1,000
ATHLETIC FIELD FEES	91,000
OTHER	64,635
TOTAL REVENUES:	<u>3,189,664</u>

ESTIMATED EXPENSES:		APPROPRIATION
SALARIES & WAGES	1,493,528	<u>1,642,881</u>
HEALTH INSURANCE	477,500	525,250
STAFF DEVELOPMENT	48,120	52,932
MATERIALS & SUPPLIES	140,000	154,000
UTILITIES	100,450	110,495
CONTRACTUAL SERVICES	490,294	539,323
MAINTENANCE & REPAIRS	122,640	134,904
TRANSFER TO CAPITAL PROJECTS	584,000	642,400
OTHER	29,100	32,010
CONTINGENCY	300,000	330,000
TOTAL EXPENSES:	<u>3,785,632</u>	<u>4,164,195</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017	\$2,179,458
TOTAL ESTIMATED REVENUE	\$3,189,664
TOTAL ESTIMATED EXPENSES	<u>(\$3,785,632)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017	<u>\$1,583,490</u>

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE						2,179,458
ADMINISTRATION						
REVENUES						
PROPERTY TAXES						
01-01-01-022-0401	PROPERTY TAXES - WILL CO.	0	0	2,638,850	0	2,827,736
01-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	0	0	159,235	0	176,110
TOTAL PROPERTY TAXES		0	0	2,826,141	0	3,003,846
REPLACEMENT TAXES						
01-01-01-024-0403	STATE REPLACEMENT TAXES	0	0	25,000	0	29,183
TOTAL REPLACEMENT TAXES		0	0	25,000	0	29,183
INTEREST INCOME						
01-01-01-026-0404	INTEREST ON INVESTMENTS	0	0	1,434	0	1,000
TOTAL INTEREST INCOME		0	0	1,434	0	1,000
MISCELLANEOUS INCOME						
01-01-01-028-0408	MISCELLANEOUS INCOME	0	0	2,000	0	2,000
Miscellaneous						
01-01-01-028-0409	FACILITY/PERMIT RENTALS	0	0	62,135	0	42,135
Park Rentals AD17						
Ridge Road Farm Lease mn 17						
Clow Stephens Farm Lease mn 17						
5,575.00						
01-01-01-028-0417	MEMORIAL TREE PROGRAM	0	0	3,000	0	3,000
Memorial Tree Program Donation						
01-01-01-028-0422	ATHLETIC FIELD USER FEES	0	0	91,001	0	91,000
SPR./FALL BASE/SOFTBALL AD17						
31,681.00						
SPR/FALL SOCCER AD17						
34,405.00						
Indep. teams user fees AD17						
10,064.00						
FOOTBALL AD 17						
14,850.00						
01-01-01-028-0424	ATHLETIC FIELD TOURNAMENT FEES	0	0	2,500	0	2,000
Kledz. & PIT tourney AD17						
2,000.00						
01-01-01-028-0425	ATHLETIC FIELD USAGE ADTL FEES	0	0	16,500	0	15,500
LIGHTS - BASE/SOFT AD 17						
7,000.00						
LIGHTS - SOCCER AD17						
6,000.00						
Add'l service fees AD 17						
1,000.00						
LIGHTS - Football AD 17						
1,500.00						
TOTAL MISCELLANEOUS INCOME		0	0	177,136	0	155,635
33TOTAL ADMINISTRATION		0	0	3,028,377	0	3,189,664

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
TOTAL REVENUES: ADMINISTRATION						
EXPENSES		0	0	3,028,377	2,993,923	0
ADMINISTRATION						
SALARIES & WAGES						
01-01-01-030-0501	EXECUTIVE DIRECTOR	0	0	65,600	64,264	0
01-01-01-030-0505	DIRECTOR OF FINANCE & I.T.	0	0	43,895	44,756	0
01-01-01-030-0509	ACCOUNTANT	0	0	46,000	38,675	0
01-01-01-030-0510	ACCOUNTING SPECIALISTS	0	0	53,880	54,472	0
clerk 1						
clerk 2						
01-01-01-030-0511	EXECUTIVE ASSISTANT	0	0	62,522	64,040	0
01-01-01-030-0528	HUMAN RESOURCES MANAGER	0	0	30,510	25,925	0
01-01-01-030-0529	WAGE INCREASES	0	0	6,037	0	0
TOTAL SALARIES & WAGES						
		0	0	308,444	292,132	0
SUPPLIES						
01-01-01-032-0701	OFFICE SUPPLIES	0	0	5,500	7,622	0
ADMIN						
MAINT						
PLANNING						
01-01-01-032-0705	POSTAGE	0	0	1,500	1,002	0
POSTAGE FY17 KH						
TOTAL SUPPLIES						
		0	0	7,000	8,624	0
INSURANCE						
01-01-01-034-0643	UNEMPLOYMENT	0	0	500	6,392	0
01-01-01-034-0675	HEALTH, LIFE, & DENTAL INSURAN	0	0	77,000	72,006	0
PDRMA Health/Dental/Life mn 17						
TOTAL INSURANCE						
		0	0	77,500	78,398	0
TELEPHONE						
01-01-01-036-0603	TELEPHONE	0	0	8,800	11,523	0
TELEPHONE FY17 (KH)						
INTERNET FY 17 (KH)						
CELL PHONE ALLOW FY17 (KH)						
TOTAL TELEPHONE						
		0	0	8,800	11,523	0

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION							
CONTRACTUAL SERVICES							
01-01-01-038-0608	LEGAL SERVICES & NOTICES	0	0	100,000	42,011	0	60,000
01-01-01-038-0615	EQUIPMENT RENTALS	0	0	3,915	4,186	0	7,515
	POSTAGE METER RENTALFY17						
	COPIER LEASE ANNEX FY17						
	Copier Lease Planning mn FY 1						
01-01-01-038-0653	AUDIT FEE	0	0	15,400	14,500	0	16,000
01-01-01-038-0662	CONSULTING SERVICES	0	0	20,000	3,587	0	20,000
	Consulting Services jrl 15a						
01-01-01-038-0663	INFORMATION TECHNOLOGY	0	0	63,316	57,257	0	86,079
	Internet Service Shop mn 17						
	Barracuda license mn17						
	Symantec backup renewal mn 17						
	Adlt' software needs mn 17						
	credit card processing units m						
	Toner Cartridges mn17						
	Internet Service RAC mn 17						
	Technology Support mn17						
	MSI Maint agreement mn17						
	Antivirus license mn17						
	Antispam software mn 17						
	webguard/webblocker mn17						
	AIA software updates jrl 17						
	Autocad update jrl 17						
	Parks maint license fee jrl17						
	Internet Service North Shop mn						
	Internet Service Pool mn 17						
	Exchange/Domain Controller mn						
	Encode Annual License mn 17						
TOTAL CONTRACTUAL SERVICES							
		0	0	202,631	121,541	0	189,594
UTILITIES							
01-01-01-040-0680	UTILITIES	0	0	75,000	57,568	0	72,700
	ELECTRIC FY17 KH						
	GAS FY17 KH						
	PROPANE FY17 KH						
	WATER FY17 KH						
TOTAL UTILITIES							
		0	0	75,000	57,568	0	72,700

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION							
ADMINISTRATION							
STAFF/BOARD DEVELOPMENT							
01-01-01-042-0530	STAFF APPRECIATION	0	0	5,500	2,508	0	5,500
	staff apparel cc16						
	staff appreciation/wellness mn						
01-01-01-042-0605	PROFESSIONAL DEVELOPMENT	0	0	24,750	14,875	0	21,000
	NRPA Conf. Comm (2) mn 17						
	NRPA Conf. staff (2) mn 17						
	IPRA Conf. Comm (4) mn 17						
	IPRA Conf. staff mn 17						
	Professional Certs mn 17						
	Legis Conf 3 com/2 staff mn 17						
	Legal Symposium 3 com/2 staff						
	Safety mn 17						
	General Training/Develop mn 17						
01-01-01-042-0606	MEMBERSHIPS & DUES	0	0	13,640	11,997	0	10,650
	IPRA mn 17						
	IAPD Agency Dues mn 17						
	NRPA Agency Dues mn 17						
	SSPRPA mn 17						
	Professional Memberships mn 17						
	Community Memberships mn 17						
01-01-01-042-0624	PROFESSIONAL TRAVEL EXPENSES	0	0	2,400	145	0	1,600
	NRPA - 2 comms/2 staff mn 17						
TOTAL STAFF/BOARD DEVELOPMENT							
		0	0	46,290	29,525	0	38,750
REPAIRS & MAINTENANCE							
01-01-01-046-0778	OFFICE EQUIPMENT REPAIRS	0	0	3,000	3,991	0	7,600
	COPY FEES RAC FY17 KH						
	COPY FEES MAINT FY17 KH						
TOTAL REPAIRS & MAINTENANCE							
		0	0	3,000	3,991	0	7,600
MISCELLANEOUS							
01-01-01-050-0813	MEMORIAL TREE PROGRAM EXPENSE	0	0	3,000	0	0	3,000
01-01-01-050-0905	OFFICE FURNITURE	0	0	1,500	459	0	1,500
TOTAL MISCELLANEOUS							
		0	0	4,500	459	0	4,500

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION						
ADMINISTRATION						
CAPITAL EXPENDITURES						
01-01-01-052-0860	TRANSFER TO CAPITAL PROJECTS	0	0	0	0	584,000
TOTAL CAPITAL EXPENDITURES						
TOTAL ADMINISTRATION		0	0	0	0	584,000
TOTAL ADMINISTRATION		0	0	603,761	0	1,325,017
		0	0	603,761	0	1,325,017
PARK MAINTENANCE						
EXPENSES						
ADMINISTRATION						
SALARIES & WAGES						
01-02-01-030-0503	DIRECTOR OF PARKS/PLANNING	0	0	80,557	0	80,605
01-02-01-030-0525	DIRECTOR OF PARKS	0	0	87,524	0	87,525
01-02-01-030-0526	DIVISION MANAGERS (2)	0	0	146,609	0	115,721
01-02-01-030-0529	WAGES INCREASES	0	0	9,444	0	7,050
01-02-01-030-0535	PARKS SUPERVISORS SALARIES	0	0	94,760	0	97,454
TOTAL SALARIES & WAGES		0	0	412,313	0	388,355
INSURANCE						
01-02-01-034-0675	HEALTH, LIFE & DENTAL INSURANC	0	0	297,599	0	392,000
TOTAL INSURANCE		0	0	297,599	0	392,000
TELEPHONE						
01-02-01-036-0603	TELEPHONE EXPENSE	0	0	9,495	0	15,150
TELEPHONE FY17 (KH)						
INTERNET FY17 (KH)						
CELL PHONE ALLOW FY17 (KH)						
TOTAL TELEPHONE		0	0	9,495	0	15,150
STAFF/BOARD DEVELOPMENT						
01-02-01-042-0605	STAFF DEVELOPMENT	0	0	2,295	0	7,100
IPRA mn 17						
Professional Certifications						
Safety						
General/Miscellaneous mn 17						

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE						
EXPENSES						
ADMINISTRATION						
STAFF/BOARD DEVELOPMENT						
	Legislative conf mn 17					
	Legal Sympo mn 17					
01-02-01-042-0606	MEMBERSHIPS/DUES	0	0	1,625	0	2,270
	IPRA mn 17					
	General mn 17					
	Professional Memberships mn 17					
	Community Memberships mn 17					
TOTAL STAFF/BOARD DEVELOPMENT						
TOTAL ADMINISTRATION						
PARK MAINTENANCE						
SALARIES & WAGES						
01-02-02-030-0531	FULL TIME STAFF	0	0	12,750	0	9,370
01-02-02-030-0532	PART TIME STAFF	0	0	838,023	0	804,875
01-02-02-030-0536	CONTRACTED LABOR	0	0			
TOTAL SALARIES & WAGES						
SUPPLIES						
01-02-02-032-0702	EQUIPMENT PARTS & SUPPLIE	0	0	40,000	0	40,000
	Filters, Oil, Parts, Grass Cat					
01-02-02-032-0703	VEHICLE PARTS & SUPPLIES	0	0	15,000	0	10,000
	misc parts & supplies, damage					
01-02-02-032-0704	CUSTODIAL SUPPLIES	0	0	20,000	0	18,000
	misc supplies					
	Floor strip/wax HPC/admin					
01-02-02-032-0715	HORTICULTURAL SUPPLIES	0	0	15,000	0	15,000
	Misc supplies/materials (flowe					
	Herbicide					
	Plant Bed Mulch					
TOTAL SUPPLIES						
CONTRACTUAL SERVICES						
01-02-02-038-0615	EQUIPMENT RENTALS	0	0	4,000	0	3,000
	rentals-lift, stump grinder					
01-02-02-038-0661	NATURAL AREAS MANAGEMENT	0	0	85,800	0	84,000

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE							
EXPENSES							
PARK MAINTENANCE							
CONTRACTUAL SERVICES							
	Pond Maint (7) jrl						
	EAB Tree Replacements/Removals						
	Nat Areas Herbicide mgmt jrl						
	Burns (six sites) jrl						
	01-02-02-038-0664 PORTABLE RESTROOM RENTAL	0	0	2,640	0	0	500
	PORTABLE RESTROOMS pc						
	01-02-02-038-0665 REFUSE COLLECTION	0	0	9,100	7,938	0	10,200
	Landscapc/Construction Dumpste						
	Record Shredding						
	01-02-02-038-0667 TURF MAINTENANCE	0	0	25,000	23,200	0	30,000
	CONTRACTED MOWING						
	01-02-02-038-0668 CONTRACTUAL PARK SERVICES	0	0	10,500	6,642	0	8,000
	Professional services-elect, s						
	Tripple Basin clean, septic ta						
	01-02-02-038-0717 FUEL FOR VEHICLES	0	0	100,000	48,250	0	95,000
	01-02-02-038-0778 EQUIPMENT REPAIRS	0	0	15,000	1,729	0	15,000
	01-02-02-038-0779 VEHICLE REPAIRS	0	0	15,000	12,414	0	15,000
	01-02-02-038-0787 SEAL COATING/PAVING	0	0	25,000	2,690	0	40,000
	4 seasons, renwick, mathrs						
	40,000.00						
TOTAL CONTRACTUAL SERVICES							
		0	0	292,040	129,149	0	300,700
PARK MAINTENANCE MATERIALS							
	01-02-02-044-0711 PLAYGROUND MULCH						
	20 parks - 1500 per load						
	01-02-02-044-0714 FERTILIZER & TURF PRODUCTS	0	0	42,000	26,600	0	25,000
	Fertilize & overseed						
	10,000.00						
	01-02-02-044-0718 PARK MAINTENANCE MATERIALS	0	0	20,500	17,796	0	15,000
	Misc Park supplies						
	10,000.00						
	Skatelite (skate parks)						
	2,000.00						
	Pathway sealcoating						
	500.00						
	Shelter painting						
	2,500.00						
TOTAL PARK MAINTENANCE MATERIALS							
		0	0	72,500	46,955	0	50,000

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE						
PARK MAINTENANCE						
REPAIRS & MAINTENANCE						
01-02-02-046-0716	ATHLETIC FIELD MAINT/SUPPLIES	0	0	14,107	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	0	0	27,500	0	28,000
	Misc repairs			18,071		
	North shop-pallet racking jm					15,000.00
	Streams-convert room/pnt 2					5,000.00
	NTEC front entrance remodel					3,000.00
						5,000.00
01-02-02-046-0778	EQUIPMENT REPAIRS	0	0	0	0	1,200
	COPY CHARGES FY16 (KH)			164		
01-02-02-046-0782	PARK IMPROVEMENTS	0	0	11,918	0	32,000
	Site Furnishings(Benches, Picn					
	Portable Restroom pads/fencing					1,500.00
	Fence Replacement NTEC					5,000.00
	Ballfield Lighting					15,500.00
01-02-02-046-0784	PARK PLAYGROUND REPAIRS	0	0	14,834	0	15,000
	Park Playground Repairs					10,000.00
TOTAL REPAIRS & MAINTENANCE		0	0	122,340	0	115,040
MISCELLANEOUS						
01-02-02-050-0613	EQUIPMENT	0	0	19,776	0	4,000
	Pallet jack, 2 skid forks, gra					
01-02-02-050-0670	WATER	0	0	1,676	0	2,000
	Water					
01-02-02-050-0708	HARDWARE & TOOLS	0	0	3,180	0	2,000
01-02-02-050-0710	SIGN REPAIRS	0	0	11,068	0	4,600
	Park Sign Logo Replace (100x36					
	Park Sign Repaint (50x45)					
	Key Park Sign Replace (3)					
	Misc Sign Repairs					
01-02-02-050-0735	STAFF UNIFORMS	0	0	6,987	0	8,000
	General					
	Bargaining Unit Shirts					
	Boot Allowance (20x150.00)					
01-02-02-050-0745	SAFETY SUPPLIES	0	0	3,854	0	4,000
TOTAL MISCELLANEOUS		0	0	48,595	0	24,600

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE						
PARK MAINTENANCE						
CAPITAL EXPENDITURES						
01-02-02-052-0999 CONTINGENCY		0	0	13,210	0	300,000
Contingency						
	300,000.00					
TOTAL CAPITAL EXPENDITURES		0	0	13,210	0	300,000
TOTAL PARK MAINTENANCE		0	0	1,470,159	0	1,655,740
TOTAL PARK MAINTENANCE		0	0	2,308,182	0	2,460,615
				1,668,077		
TOTAL FUND REVENUES & BEG. BALANCE		0	0	3,028,377	0	5,369,122
TOTAL FUND EXPENSES		0	0	3,306,966	0	3,785,632
FUND SURPLUS (DEFICIT)		0	0	(278,589)	0	1,583,490
				722,085		

CORPORATE FUND

Administration Department Summary

The administration department within the budget consists of the District's administrative, financial, human resources, and information technology functions. The District is run by an appointed Executive Director, who is responsible for carrying out the policies and ordinances of the Park Board, for overseeing the daily operations of the District, and for hiring the department heads of the District's operating departments. Two full time support staff report to the Executive Director – the executive assistant and human resources manager. The Finance and Information Technology function consists of two full time staff, one part time staff, and a contracted information technology provider.

Budget Highlights

The administration departments 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 \$300,000.

Any surplus revenue over expenditures are budgeted as transfers to the capital projects fund, fiscal year 2017's transfer is \$584,000.

Farm Leases for the Ridge Road Parcel and Clow Stephens parcel were bid out in 2015 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 evaluated its third party information technology service provider and budgeted accordingly.

Employee insurance costs reflect no increase, as the District is under a three year PDRMA contract entered into November, 2015 and PDRMA did not have a cost increase in 2017.

Line items were added for unemployment and audit expenses.

A raise pool for non-union 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. Union staff wages were budgeted at a 2.5% increase, reflecting the union contract.

ADMINISTRATION AND FINANCE GOALS

1. Effectively implement Incode Financial Software

- a. Establish approach to chart of accounts with Executive Director and Department Heads
- b. Tailor Incode's policies and procedures to Plainfield Park District on establishing assigning responsibility to certain functions in Tyler ie who sets up new accounts
- c. Adhere to implementation and training deadline schedules
- d. Go live on May 1' 2017

2. Select employee timekeeping software

- a. Research compatibility of Tyler's timekeeping system with Park District time-keeping needs.
- b. Evaluate infrastructure of District for time keeping software/hardware
- c. Research other park district's timekeeping systems for utilization with in our District.
- d. Prepare implementation and training schedule with target date of 1/1/18
- e. Consult with Department Managers and Executive Director on effective implementation of time keeping system

3. Assess District's Internal Controls

- a. Accountant to attend internal control training and 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

4. Effectively Transition from current I.T. provider to Andromeda

- a. Establish disaster recovery plan
- b. Document current I.T. providers tasks
- c. Evaluate need for established day/time on site vs. as needed for I.T. tasks

5. Effectively Assist in RecTrac 3.1 Upgrade

- a. Meet with committee bi-weekly for successful implementation
- b. Assess Current Financial Set up and determine the need for any changes
- c. Meet deadlines as established by committee and RecTrac upgrade schedule

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE						2,179,458
ADMINISTRATION						
REVENUES						
PROPERTY TAXES						
01-01-01-022-0401	PROPERTY TAXES - WILL CO.	0	0	2,638,850	0	2,827,736
01-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	0	0	163,987	0	176,110
TOTAL PROPERTY TAXES		0	0	2,802,837	0	3,003,846
REPLACEMENT TAXES						
01-01-01-024-0403	STATE REPLACEMENT TAXES	0	0	32,023	0	29,183
TOTAL REPLACEMENT TAXES		0	0	32,023	0	29,183
INTEREST INCOME						
01-01-01-026-0404	INTEREST ON INVESTMENTS	0	0	1,434	0	1,000
TOTAL INTEREST INCOME		0	0	1,434	0	1,000
MISCELLANEOUS INCOME						
01-01-01-028-0408	MISCELLANEOUS INCOME	0	0	6,968	0	2,000
Miscellaneous						
01-01-01-028-0409	FACILITY/PERMIT RENTALS	0	0	38,485	0	42,135
Park Rentals AD17						
Ridge Road Farm Lease mn 17						
Clow Stephens Farm Lease mn 17						
5,575.00						
01-01-01-028-0417	MEMORIAL TREE PROGRAM	0	0	3,000	0	3,000
Memorial Tree Program Donation						
01-01-01-028-0422	ATHLETIC FIELD USER FEES	0	0	91,001	0	91,000
SPR./FALL BASE/SOFTBALL AD17						
31,681.00						
SPR/FALL SOCCER AD17						
34,405.00						
Indep. teams user fees AD17						
10,064.00						
FOOTBALL AD 17						
14,850.00						
01-01-01-028-0424	ATHLETIC FIELD TOURNAMENT FEES	0	0	1,620	0	2,000
Kledz. & PIT tourney AD17						
2,000.00						
01-01-01-028-0425	ATHLETIC FIELD USAGE ADTL FEES	0	0	9,887	0	15,500
LIGHTS - BASE/SOFT AD 17						
7,000.00						
LIGHTS - SOCCER AD17						
6,000.00						
Add'l service fees AD 17						
1,000.00						
LIGHTS - Football AD 17						
1,500.00						
TOTAL MISCELLANEOUS INCOME		0	0	177,136	0	155,635
ADMINISTRATION						
TOTAL ADMINISTRATION		0	0	3,028,377	0	3,189,664

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
TOTAL REVENUES: ADMINISTRATION						
EXPENSES		0	0	3,028,377	2,993,923	0 3,189,664
ADMINISTRATION						
SALARIES & WAGES						
01-01-01-030-0501	EXECUTIVE DIRECTOR	0	0	65,600	64,264	0 63,970
01-01-01-030-0505	DIRECTOR OF FINANCE & I.T.	0	0	43,895	44,756	0 44,770
01-01-01-030-0509	ACCOUNTANT	0	0	46,000	38,675	0 55,000
01-01-01-030-0510	ACCOUNTING SPECIALISTS	0	0	53,880	54,472	0 57,220
clerk 1						
	32,800.00					
clerk 2						
	24,420.00					
01-01-01-030-0511	EXECUTIVE ASSISTANT	0	0	62,522	64,040	0 64,064
01-01-01-030-0528	HUMAN RESOURCES MANAGER	0	0	30,510	25,925	0 31,500
01-01-01-030-0529	WAGE INCREASES	0	0	6,037	0	0 6,249
TOTAL SALARIES & WAGES						
		0	0	308,444	292,132	0 322,773
SUPPLIES						
01-01-01-032-0701	OFFICE SUPPLIES	0	0	5,500	7,622	0 5,500
ADMIN						
	4,000.00					
MAINT						
	500.00					
PLANNING						
	1,000.00					
01-01-01-032-0705	POSTAGE	0	0	1,500	1,002	0 1,500
POSTAGE FY17 KH						
	1,500.00					
TOTAL SUPPLIES						
		0	0	7,000	8,624	0 7,000
INSURANCE						
01-01-01-034-0643	UNEMPLOYMENT	0	0	500	6,392	0 500
01-01-01-034-0675	HEALTH, LIFE, & DENTAL INSURAN	0	0	77,000	72,006	0 85,000
PDRMA Health/Dental/Life mn 17						
	85,000.00					
TOTAL INSURANCE						
		0	0	77,500	78,398	0 85,500
TELEPHONE						
01-01-01-036-0603	TELEPHONE	0	0	8,800	11,523	0 12,600
TELEPHONE FY17 (KH)						
INTERNET FY 17 (KH)						
	9,800.00					
CELL PHONE ALLOW FY17 (KH)						
	2,200.00					
	600.00					
TOTAL TELEPHONE						
		0	0	8,800	11,523	0 12,600

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION							
ADMINISTRATION							
CONTRACTUAL SERVICES							
01-01-01-038-0608	LEGAL SERVICES & NOTICES	0	0	100,000	42,011	0	60,000
01-01-01-038-0615	EQUIPMENT RENTALS	0	0	3,915	4,186	0	7,515
POSTAGE METER RENTALFY17							
COPIER LEASE ANNEX FY17							
Copier Lease Planning mn FY 1							
01-01-01-038-0653	AUDIT FEE	0	0	15,400	14,500	0	16,000
01-01-01-038-0662	CONSULTING SERVICES	0	0	20,000	3,587	0	20,000
Consulting Services jrl 15a							
01-01-01-038-0663	INFORMATION TECHNOLOGY	0	0	63,316	57,257	0	86,079
Internet Service Shop mn 17							
Barracuda license mn17							
Symantec backup renewal mn 17							
Adlt' software needs mn 17							
credit card processing units m							
Toner Cartridges mn17							
Internet Service RAC mn 17							
Technology Support mn17							
MSI Maint agreement mn17							
Antivirus license mn17							
Antispam software mn 17							
webguard/webblocker mn17							
AIA software updates jrl 17							
Autocad update jrl 17							
Parks maint license fee jrl17							
Internet Service North Shop mn							
Internet Service Pool mn 17							
Exchange/Domain Controller mn							
Incode Annual License mn 17							
TOTAL CONTRACTUAL SERVICES							
		0	0	202,631	121,541	0	189,594
UTILITIES							
01-01-01-040-0680 UTILITIES							
ELECTRIC FY17 KH							
GAS FY17 KH							
PROPANE FY17 KH							
WATER FY17 KH							
		0	0	75,000	57,568	0	72,700
TOTAL UTILITIES							
		0	0	75,000	57,568	0	72,700

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION							
STAFF/BOARD DEVELOPMENT							
01-01-01-042-0530	STAFF APPRECIATION	0	0	5,500	2,508	0	5,500
staff apparel cc16							
staff appreciation/wellness mn							
01-01-01-042-0605	PROFESSIONAL DEVELOPMENT	0	0	24,750	14,875	0	21,000
NRPA Conf. Comm (2) mn 17							
NRPA Conf. staff (2) mn 17							
IPRA Conf. Comm (4) mn 17							
IPRA Conf. staff mn 17							
Professional Certs mn 17							
Legis Conf 3 com/2 staff mn 17							
Legal Symposium 3 com/2 staff							
Safety mn 17							
General Training/Develop mn 17							
01-01-01-042-0606	MEMBERSHIPS & DUES	0	0	13,640	11,997	0	10,650
IPRA mn 17							
IAPD Agency Dues mn 17							
NRPA Agency Dues mn 17							
SSPRPA mn 17							
Professional Memberships mn 17							
Community Memberships mn 17							
01-01-01-042-0624	PROFESSIONAL TRAVEL EXPENSES	0	0	2,400	145	0	1,600
NRPA - 2 comms/2 staff mn 17							
TOTAL STAFF/BOARD DEVELOPMENT							
		0	0	46,290	29,525	0	38,750
REPAIRS & MAINTENANCE							
01-01-01-046-0778	OFFICE EQUIPMENT REPAIRS	0	0	3,000	3,991	0	7,600
COPY FEES RAC FY17 KH							
COPY FEES MAINT FY17 KH							
TOTAL REPAIRS & MAINTENANCE							
		0	0	3,000	3,991	0	7,600
MISCELLANEOUS							
01-01-01-050-0813	MEMORIAL TREE PROGRAM EXPENSE	0	0	3,000	0	0	3,000
01-01-01-050-0905	OFFICE FURNITURE	0	0	1,500	459	0	1,500
TOTAL MISCELLANEOUS							
		0	0	4,500	459	0	4,500

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PLAINFIELD PARK DISTRICT
 DETAILED BUDGET REPORT

PAGE: 5

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO.		--2017-- REQUESTED BUDGET	
				BUDGETED	PROJECTED		
ADMINISTRATION							
ADMINISTRATION							
CAPITAL EXPENDITURES							
01-01-01-052-0860	TRANSFER TO CAPITAL PROJECTS	0	0	265,619	0	0	584,000
TOTAL CAPITAL EXPENDITURES							
TOTAL ADMINISTRATION		0	0	265,619	0	0	584,000
TOTAL ADMINISTRATION		0	0	998,784	603,761	0	1,325,017
TOTAL ADMINISTRATION		0	0	998,784	603,761	0	1,325,017
TOTAL REVENUES							
TOTAL EXPENSES		0	0	3,028,377	2,993,923	0	3,189,664
SURPLUS (DEFICIT)		0	0	998,784	603,761	0	1,325,017
		0	0	2,029,593	2,390,162	0	1,864,647

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 two main areas: Facilities/ Fleet and Grounds.

The Parks Maintenance Department is responsible for maintaining nearly forty square miles or approximately 1,500 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 twenty (20) district playgrounds. Catching up on damage caused by the Emerald Ash borer (EAB) will continue over the next few years. Early winter 2017 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 and 2016 will occur in Spring and Fall of 2017. Staff will continue to review the ADA audit and make needed adjustments throughout the District using the 2011 ADA audit as a guide.

2017 promises to be a very busy year. Requests for proposals will be released in late January or early February for the design and documentation of an indoor recreation facility. Capital and referendum funds will be used in 2017 to replace four playgrounds; Kendall Ridge, Van Horn West, Harvest Glen and Village Green. All four playgrounds were installed in 1999 or 2000, have multiple ADA violations per the 2011 audit and a poor GRASP score when assessed in the District's master plan. Additional Capital expenses include two new busses, lighting improvements and IT upgrades.

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 (20) playgrounds.

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

PARKS AND PLANNING DEPARTMENT GOALS

- 1. Improve and maintain a quality system of parks and facilities that excite the community**
 - a. Improve and establish guidelines for park inspections and maintenance
 - b. Continue to improve and update the district natural area management plan
 - c. Continue to implement the District EAB removal and replacement plan
 - d. Continue to implement the District ADA transition plan and coordinate with Capital projects
 - e. Continue to look for additional educational opportunities for staff: horticultural, burns and risk.
 - f. Pursue grant opportunities when available
- 2. Continue Parks maintenance management initiative**
 - a. Creation of open space, open water and Natural Areas conversion plan
 - b. Continue to improve the District maintenance operations plans including effective deployment
 - c. Develop parks maintenance matrix for facilities and parks
- 3. Advance trail development within the Park District**
 - a. Continue to update and expand the existing trails masterplan with a strategic thought process as to where and why people use the trails
 - b. Develop wayfinding and location marking signage for trails
- 4. Implement Capital improvement projects that will make an impact**
 - a. Review ADA transition plan for key recommendations
 - b. Align projects according to planning level of service, GRASP scores, timelines and budget
 - c. Construct parks that strive to have element of passive and active uses
 - d. Use creativity in design to avoid redundant spaces

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE						
EXPENSES						
ADMINISTRATION						
SALARIES & WAGES						
01-02-01-030-0503	DIRECTOR OF PARKS/PLANNING	0	0	80,557	0	80,605
01-02-01-030-0525	DIRECTOR OF PARKS	0	0	87,524	0	87,525
01-02-01-030-0526	DIVISION MANAGERS (2)	0	0	146,609	0	115,721
01-02-01-030-0529	WAGES INCREASES	0	0	0	0	7,050
01-02-01-030-0535	PARKS SUPERVISORS SALARIES	0	0	97,623	0	97,454
TOTAL SALARIES & WAGES						
		0	0	412,313	0	388,355
INSURANCE						
01-02-01-034-0675	HEALTH, LIFE & DENTAL INSURANC	0	0	297,599	0	392,000
TOTAL INSURANCE						
		0	0	297,599	0	392,000
TELEPHONE						
01-02-01-036-0603	TELEPHONE EXPENSE	0	0	9,495	0	15,150
	TELEPHONE FY17 (KH)					
	INTERNET FY17 (KH)					
	CELL PHONE ALLOW FY17 (KH)					
TOTAL TELEPHONE						
		0	0	9,495	0	15,150
STAFF/BOARD DEVELOPMENT						
01-02-01-042-0605	STAFF DEVELOPMENT	0	0	2,295	0	7,100
	IPRA mn 17					
	Professional Certifications					
	Safety					
	General/Miscellaneous mn 17					
	Legislative conf mn 17					
	Legal Sympo mn 17					
01-02-01-042-0606	MEMBERSHIPS/DUES	0	0	1,625	0	2,270
	IPRA mn 17					
	General mn 17					
	Professional Memberships mn 17					
	Community Memberships mn 17					
TOTAL STAFF/BOARD DEVELOPMENT						
		0	0	3,920	0	9,370
TOTAL ADMINISTRATION						
		0	0	723,327	0	804,875

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE						
PARK MAINTENANCE						
SALARIES & WAGES						
01-02-02-030-0531	FULL TIME STAFF	0	0	466,469	0	637,400
01-02-02-030-0532	PART TIME STAFF	0	0	67,764	0	119,000
01-02-02-030-0536	CONTRACTED LABOR	0	0	42,085	0	26,000
TOTAL SALARIES & WAGES						
		0	0	576,318	0	782,400
SUPPLIES						
01-02-02-032-0702	EQUIPMENT PARTS & SUPPLIE	0	0	33,777	0	40,000
	Filters, Oil, Parts, Grass Cat					
01-02-02-032-0703	VEHICLE PARTS & SUPPLIES	0	0	18,813	0	10,000
	misc parts & supplies, damage					
01-02-02-032-0704	CUSTODIAL SUPPLIES	0	0	12,659	0	18,000
	misc supplies					
	Floor strip/wax HPC/admin					
01-02-02-032-0715	HORTICULTURAL SUPPLIES	0	0	8,234	0	15,000
	Misc supplies/materials (flowe					
	Herbicide					
	Plant Bed Mulch					
TOTAL SUPPLIES						
		0	0	73,483	0	83,000
CONTRACTUAL SERVICES						
01-02-02-038-0615	EQUIPMENT RENTALS	0	0	2,279	0	3,000
	rentals-lift, stump grinder					
01-02-02-038-0661	NATURAL AREAS MANAGEMENT	0	0	24,007	0	84,000
	Pond Maint (7) jrl					
	EAB Tree Replacements/Removals					
	Nat Areas Herbicide mgmt jrl					
	Burns (six sites) jrl					
01-02-02-038-0664	PORTABLE RESTROOM RENTAL	0	0	0	0	500
	PORTABLE RESTROOMS pc					
01-02-02-038-0665	REFUSE COLLECTION	0	0	7,938	0	10,200
	Landscape/Construction Dumpste					
	Record Shredding					
01-02-02-038-0667	TURF MAINTENANCE	0	0	23,200	0	30,000
	CONTRACTED MOWING					
01-02-02-038-0668	CONTRACTUAL PARK SERVICES	0	0	6,642	0	8,000
	Professional services-elect, s					
	Tripple Basin clean, septic ta					

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE						
EXPENSES						
PARK MAINTENANCE						
CONTRACTUAL SERVICES						
01-02-02-038-0717 FUEL FOR VEHICLES		0	0	48,250	0	95,000
01-02-02-038-0778 EQUIPMENT REPAIRS		0	0	1,729	0	15,000
01-02-02-038-0779 VEHICLE REPAIRS		0	0	12,414	0	15,000
01-02-02-038-0787 SEAL COATING/PAVING		0	0	2,690	0	40,000
4 seasons, renwick, mathrs						
	40,000.00					
TOTAL CONTRACTUAL SERVICES						
		0	0	129,149	0	300,700
PARK MAINTENANCE MATERIALS						
01-02-02-044-0711 PLAYGROUND MULCH		0	0	26,600	0	25,000
20 parks - 1500 per load	25,000.00					
01-02-02-044-0714 FERTILIZER & TURF PRODUCTS		0	0	2,559	0	10,000
Fertilize & overseed	10,000.00					
01-02-02-044-0718 PARK MAINTENANCE MATERIALS		0	0	17,796	0	15,000
Misc Park supplies	10,000.00					
Skatelite (skate parks)	2,000.00					
Pathway sealcoating	500.00					
Shelter painting	2,500.00					
TOTAL PARK MAINTENANCE MATERIALS						
		0	0	46,955	0	50,000
REPAIRS & MAINTENANCE						
01-02-02-046-0716 ATHLETIC FIELD MAINT/SUPPLIES		0	0	14,107	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		0	0	18,071	0	28,000
Misc repairs	15,000.00					
North shop-pallet racking jm	5,000.00					
Streams-convert room/pnt 2	3,000.00					
NTEC front entrance remodel	5,000.00					
01-02-02-046-0778 EQUIPMENT REPAIRS		0	0	164	0	1,200
COPY CHARGES FY16 (KH)	1,200.00					
01-02-02-046-0782 PARK IMPROVEMENTS		0	0	11,918	0	32,000
Site Furnishings(Benches, Picn	10,000.00					
Portable Restroom pads/fencing	1,500.00					

FUND: CORPORATE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
PARK MAINTENANCE						
EXPENSES						
PARK MAINTENANCE						
REPAIRS & MAINTENANCE						
	Fence Replacement NTEC					5,000.00
	Ballfield Lighting					15,500.00
01-02-02-046-0784	PARK PLAYGROUND REPAIRS	0	0	14,834	0	15,000
	Park Playground Repairs					10,000.00
TOTAL REPAIRS & MAINTENANCE						
		0	0	122,340	0	115,040
MISCELLANEOUS						
01-02-02-050-0613	EQUIPMENT	0	0	18,195	0	4,000
	Pallet jack, 2 skid forks, gra					
01-02-02-050-0670	WATER	0	0	3,250	0	2,000
	Water					3,250.00
01-02-02-050-0708	HARDWARE & TOOLS	0	0	2,000	0	2,000
01-02-02-050-0710	SIGN REPAIRS	0	0	15,150	0	4,600
	Park Sign Logo Replace (100x36					
	Park Sign Repaint (50x45)					
	Key Park Sign Replace (3)					
	Misc Sign Repairs					
01-02-02-050-0735	STAFF UNIFORMS	0	0	7,000	0	8,000
	General					
	Bargaining Unit Shirts					
	Boot Allowance (20x150.00)					
01-02-02-050-0745	SAFETY SUPPLIES	0	0	3,000	0	4,000
TOTAL MISCELLANEOUS						
		0	0	48,595	0	24,600
CAPITAL EXPENDITURES						
01-02-02-052-0999	CONTINGENCY	0	0	149,434	0	300,000
	Contingency					
TOTAL CAPITAL EXPENDITURES						
		0	0	149,434	0	300,000
TOTAL PARK MAINTENANCE						
		0	0	1,470,159	0	1,655,740
TOTAL PARK MAINTENANCE						
		0	0	2,308,182	0	2,460,615
TOTAL REVENUES						
		0	0	0	0	0
TOTAL EXPENSES						
		0	0	2,308,182	0	2,460,615
SURPLUS (DEFICIT)						
		0	0	(2,308,182)	0	(2,460,615)

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. 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, 64 part-time, and 61 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. Marketing functions will be supervised by the Executive Director, however budgets will remain within the Recreation fund.

Budget Initiatives

The Recreation Fund is 42% funded by taxes and 55% funded by programming fees. An additional 3% income is from various sources including fundraising/advertising, misc. income and reimbursements.

The contingency has been set at just under 10% of the annual budget, approximately \$240,000.

Full-time salaries and benefits make up 33% of the Recreation Budget. A budgeted raise pool of 2.5% has been included: 1% cost of living and 1.5%. All part-time salaries are incorporated into the program fees and covered within the program expense area.

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 was completed this past year and is designed to create a system by which accomplishments can be recognized fairly and appropriately. This schedule was implemented at the start of Summer 2016.

Marketing and communications income and expenditures have always been in the Recreation Fund. Supervision of the positions associated with this area will fall under the Executive Director in 2017, however income and expenditures will remain in the Recreation fund. Conservative revenues estimated at \$25,000 including advertising and sponsorships are projected while expenses of \$117,624 are projected. Those expenses include web site redevelopment, 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 2017 will begin year six of a seven year lease agreement. The rent for FY 2017 was budgeted at \$112,218. 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 are budgeted to be income producing for FY17 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.

Ottawa Street Pool continues to be challenging in relation to the budgeting process. Facility expenses include \$7,000 for replacement of deck chairs and \$2,000 for the repainting of the locker room floors, as is needed for routine maintenance and aesthetics. This facility is budgeted to be operating at a loss of approximately \$31,940.

RECREATION AND MARKETING GOALS

1. Increase community awareness of the Plainfield Park District

- a. Continue brand development including logo identification
- b. Continue to develop interactive campaigns to create engagement opportunities for the public outside of programming
- c. Develop social media team to consistently interact with public
- d. Develop a web site that can effectively provide information to the public and interact appropriately for registration ease

2. Evaluate and enhance program offerings to develop a diverse, effectively priced portfolio that appeals to the Plainfield Community

- a. Refine the current evaluation tool and consistently conduct and review program surveys/evaluations
- b. Identify areas of programming that currently have limited offerings but show potential for growth based on program reviews
- c. Evaluate partnership and enterprise opportunities that could be beneficial to the Plainfield Park District and actively pursue those with the best return on investment
- d. Prepare seasonal comparisons of competition within the community reviewing private and public potential competitor pricing and services
- e. Ensure programs are cost effective and meet programming goals
- f. Create specific marketing plans for designated program areas

3. Evaluate the use of indoor recreation space available to the Plainfield Park District

- a. Examine community demographics to aide in forecasting program growth/demand areas
- b. Determine best use of Park District space based on programming projections and community usage to ensure space is financially viable
- c. Explore any opportunities for additional space presented based on community need; district ability to fulfill that need; and financial viability

4. Continue to evaluate technical tools to create a more effective and efficient mechanism to engage/educate/evaluate the all internal and external users

- a. Continue with the process of the RecTrac upgrade (joint effort with IT)
- b. Actively train to best utilize the tools available within the chosen technology

PLAINFIELD PARK DISTRICT
RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:	2017 BUDGET
PROPERTY TAXES	1,050,000
INTEREST	1,000
PROGRAMS	1,332,701
RENTALS	53,370
REIMBURSEMENTS	44,050
BROCHURE ADVERTISING	25,000
OTHER	11,825
TOTAL REVENUES:	<u>2,517,946</u>

ESTIMATED EXPENSES:		APPROPRIATION
SALARIES & WAGES	1,229,886	1,352,875
HEALTH INSURANCE	175,000	192,500
STAFF DEVELOPMENT	35,375	38,913
MATERIALS & SUPPLIES	187,451	206,196
UTILITIES	86,085	94,694
BUILDING/EQUIPMENT	32,970	36,267
CONTRACTUAL SERVICES	558,437	614,281
OTHER	73,700	81,070
TRANSFER TO CAPITAL PROJECTS	207,000	227,700
CONTINGENCY	240,000	264,000
TOTAL EXPENSES:	<u>2,825,904</u>	<u>3,108,494</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017		\$1,816,974
TOTAL ESTIMATED REVENUE	\$2,517,946	
TOTAL ESTIMATED EXPENSES	<u>(\$2,825,904)</u>	<u>-\$307,958</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017		<u>\$1,509,016</u>

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE						1,816,974
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
02-01-01-022-0401	PROPERTY TAXES - WILL CO.	0	0	1,085,224	1,071,691	0
02-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	0	0	64,775	66,739	0
TOTAL PROPERTY TAXES		0	0	1,149,999	1,138,430	0
INTEREST INCOME						
02-01-01-026-0404	INTEREST ON INVESTMENTS	0	0	100	1,168	0
TOTAL INTEREST INCOME		0	0	100	1,168	0
MISCELLANEOUS INCOME						
02-01-01-028-0408	MISCELLANEOUS INCOME	0	0	600	4,659	0
Vending ccl7						150
02-01-01-028-0414	SCHOLARSHIPS	0	0	5,000	443	0
Foundation ccl7						5,000
02-01-01-028-0415	REIMBURSEMENTS-TOWNSHIP	0	0	42,308	0	0
PTwnshp Sr. Coordinator Reimb.						44,450
02-01-01-028-0416	ADVERTISING SALES	0	0	25,000	16,327	0
Advertising Sales cvl7						10,000
02-01-01-028-0429	SPONSORSHIPS-PROGRAMS	0	0	2,500	17,237	0
Sponsorship Sales cvl7						15,000
TOTAL MISCELLANEOUS INCOME		0	0	75,408	38,666	0
TOTAL ADMINISTRATION		0	0	1,225,507	1,178,264	0
TOTAL REVENUES: ADMINISTRATION		0	0	1,225,507	1,178,264	0
OTTAWA STREET FACILITY						
REVENUES						
DANCE PROGRAM						
DANCE PROGRAM						
02-20-20-200-0405	DANCE PROGRAM REVENUE	0	0	73,455	51,502	0
FALL REG col7						71,430
WINTER/SPRING REG. col7						
24,230.00						
RECITAL COSTUMES col7						
23,200.00						
fundraisingCo 17						
1,000.00						
TOTAL DANCE PROGRAM		0	0	73,455	51,502	0
TOTAL DANCE PROGRAM		0	0	73,455	51,502	0

PLAINFIELD PARK DISTRICT DETAILED BUDGET REPORT

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FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
02-20-25-999-0405	EARLY CHILDHOOD PROG. REVENUE	0	0	3,123	0	5,328
Jr. Cheer camps c017						
EC Programs l017						
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	0	0	2,713	0	4,750
Adult Programs kw17						
Digital Photog kw17						
Intor to Photog kw17						
Adult Evening Program kw17						
Adult Program kw17						
Adult Special Event kw17						
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	0	0	3,325	0	2,032
Circuit Training w/s kw17						
Circuit Training fall kw17						
Circuit Training summer kw17						
02-20-40-999-0412	ADULT FITNESS CONTRACTUAL	0	0	361	0	1,500
Adult Fitness Contracted kw17						
TOTAL ADULT FITNESS PROG (ALL TYPES)						
TOTAL ADULT FITNESS PROGRAMS						
SPECIAL EVENTS						
PATRIOTIC PICNIC						
02-20-45-165-0413	PATRIOTIC PICNIC CONCESSIONS	0	0	500	0	500
Food Vendors cc17						
02-20-45-165-0421	PATRIOTIC PICNIC SPONSORSHIPS	0	0	4,000	0	5,000
Patriotic Picnic Sponsorships						
TOTAL PATRIOTIC PICNIC						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
SPECIAL EVENTS							
SPECIAL EVENTS (ALL TYPES)							
02-20-45-999-0405	SPECIAL EVENT PROGRAM REVENUE	0	0	7,036	17,424	0	17,333
Santa's Workshop mb17							
Autumn Family Fun Fest mb17							
Full Moon Magic mb17							
Journey to the North Pole mb17							
Frnkstn Kiddie Carnival mb17							
Fishing Derby mb17							
Christmas Event cc17							
Egg Hunt mb17							
Flashlight Egg Hunt mb17							
Kids Garage Sale mb17							
Mother Son Date Night mb17							
Noon Yr Countdown mb17							
Babysitter's Trn Course mb17							
Birdhouse Building mb17							
Daddy Daughter Dance mb17							
Enchanted Ball mb2017							
Fishing class mb17							
Hayrack Ride Fun mb17							
Scarecrows mb17							
Special Event mb17							
Summer Bash mb17							
Superhero mb17							
Survival Camp mb17							
TOTAL SPECIAL EVENTS (ALL TYPES)		0	0	7,036	17,424	0	17,333
TOTAL SPECIAL EVENTS		0	0	12,286	21,924	0	22,833
YOUTH RECREATION PROGRAMS							
ADVENTURE CAMP							
02-20-48-145-0405	ADVENTURE CAMP PROGRAM REVENUE	0	0	78,950	92,256	0	86,900
Youth Day Camp K-5 la17							
MSA Camp la17							
Leadership Camp la17							
Extended camp hours la17							
TOTAL ADVENTURE CAMP		0	0	78,950	92,256	0	86,900

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DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	BUDGETED	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
YOUTH RECREATION PROGRAMS							
YOUTH REC PROGRAMS (ALL TYPES)							
02-20-48-999-0412	YOUTH REC CONTRACTUAL PROG REV	0	0	24,640	16,840	0	14,590
Magic Class mb17							
Art Cube classes mb17							
Electronics mb17							
Silly Science mb17							
Lights,Camera,Actionmb17							
Robotics mb17							
TOTAL YOUTH REC PROGRAMS (ALL TYPES)							
TOTAL YOUTH RECREATION PROGRAMS		0	0	24,640	16,840	0	14,590
		0	0	116,896	95,790	0	101,490
YOUTH ATHLETICS							
YOUTH BASKETBALL							
02-20-60-110-0405	YOUTH BASKETBALL PROGRAM REV	0	0	88,648	79,840	0	88,350
Mini Shooters AD17							
1st & 2nd Grade AD17							
3rd-4th Grade Girls AD17							
3rd & 4th Grade Boys AD17							
5th-6th Grade Girls AD17							
5th & 6th Grade Boys AD17							
7th & 8th Grade Boys AD17							
7th & 8th grade girls AD17							
TOTAL YOUTH BASKETBALL							
		0	0	88,648	79,840	0	88,350
MISC. YOUTH ATHLETIC PROGRAMS							
02-20-60-999-0412	CONTR. ATHLETIC PROGRAM REV.	0	0	192,030	187,223	0	171,589
Youth Golf Lessons AD17							
ASSI Programs AD17							
Ice Skating AD17							
Sox/Bulls classes AD17							
ARCHERY AD17							
VOLLEYBALL PRO'S AD17							
TAEKWONDO AD17							
TENNIS AD17							
SHOTOKAN KARATE AD17							
Lacrosse AD17							
PPD T-BALL LG. AD17							
TOTAL MISC. YOUTH ATHLETIC PROGRAMS							
TOTAL YOUTH ATHLETICS		0	0	192,030	187,223	0	171,589
		0	0	280,678	267,063	0	259,939

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
ADULT ATHLETIC PROGRAMS						
ADULT SOFTBALL PROGRAM						
02-20-65-115-0405	ADULT SOFTBALL PROGRAM REVENUE	0	0	8,220	0	4,960
Men's Summer SB lg. AD17 4,960.00						
TOTAL ADULT SOFTBALL PROGRAM						
TOTAL ADULT ATHLETIC PROGRAMS						
TEEN PROGRAMS						
TRIPS						
02-20-90-130-0405	TEEN TRIP REVENUE	0	0	649	0	200
Misc Trips mb17 200.00						
TOTAL TRIPS						
SPECIAL EVENTS						
02-20-90-140-0405	TEEN SPECIAL EVENT PROGRAM REV	0	0	1,272	0	300
Spring & FallJeric's Skatemb17 300.00						
TOTAL SPECIAL EVENTS						
TOTAL TEEN PROGRAMS						
TOTAL REVENUES: OTTAWA STREET FACILITY						
SENIOR CENTER REVENUES						
FACILITY RENTALS						
02-25-01-135-0409	PTCC RENTALS	0	0	13,385	0	10,800
Rental revenue AD 17 10,800.00						
TOTAL FACILITY RENTALS						
TOTAL						
YOUTH RECREATION PROGRAMS						
YOUTH REC PROGRAMS						
02-25-48-999-0412	YOUTH CONTRACTUAL REVENUE	0	0	0	0	23,710
Stage Play Su col17 3,160.00						
Stage Play FH col17 3,950.00						
Stage Play WS col17 5,530.00						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
SENIOR CENTER							
REVENUES							
YOUTH RECREATION PROGRAMS							
YOUTH REC PROGRAMS							
	Stage Play Jr WS col17						3,160.00
	Stage Play Jr Su col17						2,370.00
	Stage Play Jr FH col17						3,160.00
	Stage Play Prek WS col17						680.00
	Stage Play Prek Su col17						680.00
	Stage Play Prek FH col17						1,020.00
TOTAL YOUTH REC PROGRAMS							
		0	0	0	0	0	23,710
TOTAL YOUTH RECREATION PROGRAMS							
		0	0	0	0	0	23,710
SENIOR PROGRAMS							
CONTRACTUAL SERVICES							
02-25-95-038-0412	ADULT REC PROGRAMS REVENUE	0	0	24,510	20,135	0	26,300
	Gentle Yoga Fall kw17						1,820.00
	Gentle Yoga Summer kw17						1,300.00
	Gentle Yoga W/S kw17						1,560.00
	Yoga Fall kw17						6,700.00
	Yoga Summer kw17						4,020.00
	Yoga W/S kw17						6,700.00
	Reflexology kw17						2,400.00
	Massage kw17						1,800.00
TOTAL CONTRACTUAL SERVICES							
		0	0	24,510	20,135	0	26,300
TRIPS							
02-25-95-130-0405	SENIOR TRIP REVENUE	0	0	13,687	15,394	0	13,687
	Trips PD Bus kw17						1,512.00
	General Trips Fall kw17						5,800.00
	Theatre Trip kw17						6,375.00
TOTAL TRIPS							
		0	0	13,687	15,394	0	13,687
SPECIAL EVENTS							
02-25-95-140-0405	SENIOR SOCIAL REVENUE	0	0	4,307	7,034	0	4,780
	Bunco Winter Spring kw17						805.00
	Bunco Fall kw17						700.00
	Holiday Lunch kw17						750.00
	Senior Spec Event Spring kw17						700.00

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET

SENIOR CENTER						
REVENUES						
SENIOR PROGRAMS						
SPECIAL EVENTS						
Senior Special Event Fall kw17						800.00
Bunco Summer kw17						525.00
Senior Picnic kw17						500.00

TOTAL SPECIAL EVENTS		0	0	4,307	7,034	0 4,780

FITNESS PROGRAMS						
02-25-95-150-0405 SENIOR FITNESS REVENUE						
Triple Challenge Fall kw17		0	0	14,160	20,028	0 19,752
Triple Challenge Sum kw17						
Triple Challenge w/s kw17						
Strength Balance Win/Spr kw17						
Strength Balance Summer kw17						
Funct Train Win/Spring kw17						
Functional Train Summer kw17						
Fit Active Adult Win/Sp kw17						
Fit Active Adult Summer kw17						
Fitness Active Adult Fall kw17						
Functional Training Fall kw17						
Strength & Balance Fall kw17						
Cardio Fun kw17						
Power Up kw17						

TOTAL FITNESS PROGRAMS		0	0	14,160	20,028	0 19,752
TOTAL SENIOR PROGRAMS		0	0	56,664	62,591	0 64,519
TOTAL REVENUES: SENIOR CENTER		0	0	63,864	75,976	0 99,029

HERITAGE PROFESSIONAL CENTER						
REVENUES						
ADMINISTRATION						
RENTALS						
02-30-01-135-0409 FACILITY RENTALS		0	0	6,700	2,145	0 3,050
Facility Rentals AD 17						
Birthday Parties AD 17						

TOTAL RENTALS		0	0	6,700	2,145	0 3,050
TOTAL ADMINISTRATION		0	0	6,700	2,145	0 3,050

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER						
EARLY CHILDHOOD PROGRAMS						
GREAT ADVENTURES PROGRAM						
02-30-10-150-0405	GREAT ADVENTURES PROGRAM REV.	0	0	220,316	0	173,577
GA Enrollment lal7	167,557.00					
GA Summer Enrollment lal7	6,020.00					
TOTAL GREAT ADVENTURES PROGRAM						
TOTAL EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
02-30-25-999-0405	EARLY CHILDHOOD REVENUE	0	0	13,720	0	3,370
Nature Explorers lal7	1,330.00					
Girls Just lal7	1,020.00					
Boyz Will Be Boyz lal7	1,020.00					
TOTAL EARLY CHILDHOOD (ALL TYPES)						
TOTAL EARLY CHILDHOOD PROGRAMS						
ADULT REC PROGRAMS (ALL TYPES)						
ADULT REC PROGRAMS						
02-30-30-999-0412	ADULT REC CONTRACTUAL PROGRAMS	0	0	31,711	0	26,383
Drums WS col7	1,264.00					
Drums Su col7	1,896.00					
Drums FH col7	1,264.00					
Guitar WS col7	5,005.00					
Guitar Su col7	5,005.00					
Guitar FH col7	3,575.00					
Piano WS col7	3,002.00					
Piano Su col7	3,792.00					
Piano FH col7	1,580.00					
TOTAL ADULT REC PROGRAMS						
TOTAL ADULT REC PROGRAMS (ALL TYPES)						
TOTAL REVENUES: HERITAGE PROFESSIONAL CENTER						

STREAMS REC CENTER
 REVENUES

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
STREAMS REC CENTER						
DANCE PROGRAM						
DANCE PROGRAM						
02-35-20-200-0405	DANCE PROGRAM REVENUE	0	0	41,599	0	69,477
FALL col7						
WINTER/SPRING col7						
Competition co 17						
dance costumes competition col						
Summer col7						
02-35-20-200-0412	ADULT DANCE CONTRACTUAL REV	0	0	324	0	672
Dance Tech co2017						
	672.00					
TOTAL DANCE PROGRAM						
TOTAL DANCE PROGRAM						
		0	0	41,923	0	70,149
		0	0	41,923	0	70,149
EARLY CHILDHOOD PROGRAMS						
GREAT ADVENTURES PROGRAM						
02-35-25-150-0405	GREAT ADVENTURES REVENUE	0	0	52,088	0	48,756
GA Program la17						
	48,756.00					
TOTAL GREAT ADVENTURES PROGRAM						
TOTAL GREAT ADVENTURES PROGRAM						
		0	0	52,088	0	48,756
EARLY CHILDHOOD (ALL TYPES)						
02-35-25-999-0405	EARLY CHILDHOOD PROGRAM REV	0	0	21,229	0	13,548
Special Interest mb17						
Culinary Kids mb17						
Having fun w/art mb17						
EC Programs la17						
	864.00					
	2,100.00					
	2,280.00					
	8,304.00					
TOTAL EARLY CHILDHOOD (ALL TYPES)						
TOTAL EARLY CHILDHOOD PROGRAMS						
		0	0	21,229	0	13,548
		0	0	73,317	0	62,304
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
02-35-40-999-0405	ADULT FITNESS PROGRAM REVENUE	0	0	2,379	0	2,932
Boot Camp Cardio kw17						
Adult Fitness fall kw17						
Adult Fitness summer kw17						
Adult Fitness w/s kw17						
	900.00					
	576.00					
	880.00					
TOTAL ADULT FITNESS PROG (ALL TYPES)						
TOTAL ADULT FITNESS PROGRAMS						
		0	0	2,379	0	2,932
		0	0	2,379	0	2,932

PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

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FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
STREAMS REC CENTER							
YOUTH RECREATION PROGRAMS							
YOUTH RECREATION PROGRAMS							
02-35-48-999-0405	YOUTH REC PROGRAM REVENU	0	0	2,500	1,759	0	0
02-35-48-999-0412	YOUTH REC CONTRACTUAL PROG REV	0	0	4,200	4,025	0	4,200
WEBER IRISH DANCE c017		4,200.00					
TOTAL YOUTH RECREATION PROGRAMS							
		0	0	6,700	5,784	0	4,200
TOTAL YOUTH RECREATION PROGRAMS							
		0	0	6,700	5,784	0	4,200
TOTAL REVENUES: STREAMS REC CENTER							
		0	0	154,951	123,403	0	139,585
EQUESTRIAN CENTER							
REVENUES							
MISCELLANEOUS INCOME							
MISCELLANEOUS INCOME							
02-40-01-028-0409	FACILITY RENTALS	0	0	30,000	27,965	0	28,920
1 Bedroom Apartment (2) (AB17)							
2 Bedroom Apartment (AB17)							
Storage Units (AB17)							
		18,000.00					
		10,200.00					
		720.00					
TOTAL MISCELLANEOUS INCOME							
		0	0	30,000	27,965	0	28,920
TOTAL MISCELLANEOUS INCOME							
		0	0	30,000	27,965	0	28,920
EQUESTRIAN PROGRAMS							
SPECIAL EVENTS							
02-40-49-140-0405	SPECIAL EVENTS REVENUE	0	0	10,685	22,286	0	13,700
Home Horse Shows (AB17)							
Pony Rides (AB17)							
De Paul Externship Field Trip							
Girl Scout Badges (AB17)							
Halloween Pony Rides (AB17)							
Normantown After Dark (AB17)							
Spring Pony Rides (AB17)							
Pony Kissing Booth (AB17)							
02-40-49-140-0409	SPECIAL EVENT RENTALS	0	0	5,600	4,295	0	8,100
Pony parties (AB17)							
EAP Rentals (AB17)							
02-40-49-140-0412	SPECIAL EVENTS CONTRACTUAL REV	0	0	350	585	0	350
Clinic (AB 17)							
		350.00					
TOTAL SPECIAL EVENTS							
		0	0	16,635	27,166	0	22,150

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
EQUESTRIAN CENTER						
EQUESTRIAN PROGRAMS						
HORSEBACK RIDING LESSONS						
02-40-49-210-0405	HORSEBACK RIDING LESSONS REV	0	0	159,130	0	187,045
	Private Lessons (AB17)			167,631		
	Horse Lovers Camps (AB17)					
	Lease of NTEC horses (AB17)					
	Group Lessons (AB17)					
	Pee Wee Camp (AB17)					
02-40-49-210-0426	SALE OF LESSON HORSE	0	0	2,500	0	2,500
	Sale of Lesson Horses (AB17)					
TOTAL HORSEBACK RIDING LESSONS						
		0	0	161,630	0	189,545
BOARDING						
02-40-49-220-0405	BOARDING REVENUE	0	0	96,180	0	112,200
	Boarding Revenue (AB17)			130,681		
	Dry Stall Boarding (AB17)					
	Dry Stall Supplies(AB17)					
02-40-49-220-0419	FEES FOR SERVICES	0	0	8,655	0	5,060
	Horse Show Team (AB17)			5,473		
	Medicine Resale (AB17)					
TOTAL BOARDING						
		0	0	104,835	0	117,260
TOTAL EQUESTRIAN PROGRAMS						
		0	0	283,100	0	328,955
TACK SHOP						
TACK SHOP SALES						
02-40-61-602-0413	TACK SHOP REVENUE	0	0	1,175	0	1,175
	Misc apparel sales (AB17)			3,540		
TOTAL TACK SHOP SALES						
		0	0	1,175	0	1,175
TOTAL TACK SHOP						
		0	0	1,175	0	1,175
TOTAL REVENUES: EQUESTRIAN CENTER						
		0	0	314,275	0	359,050
				362,456		

OTTAWA STREET POOL
REVENUES

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET POOL ADMINISTRATION						
SWIM RENTALS						
02-60-01-135-0405 SWIM RENTALS		0	0	4,242	0	2,500
Private Rentals AD17	1,000.00					
Birthday Parties AD17	1,500.00					
TOTAL SWIM RENTALS		0	0	4,242	0	2,500
TOTAL ADMINISTRATION		0	0	4,242	0	2,500
SWIM						
ADMISSIONS						
02-60-55-600-0405 ADMISSIONS		0	0	29,341	0	26,000
Daily Admission AD17	26,000.00					
02-60-55-600-0418 SWIM PASSES		0	0	27,335	0	25,000
Swim Passes AD17	25,000.00					
TOTAL ADMISSIONS		0	0	56,676	0	51,000
LESSONS						
02-60-55-601-0405 SWIM LESSON INCOME		0	0	61,415	0	59,040
Lesson 5 day	36,000.00					
P&C	4,000.00					
Private	19,040.00					
TOTAL LESSONS		0	0	61,415	0	59,040
TOTAL SWIM		0	0	118,091	0	110,040
CONCESSIONS						
OTTAWA STREET POOL CONCESSIONS						
02-60-61-602-0413 OSP CONCESSIONS		0	0	1,143	0	1,000
Concessions Contractor	1,000.00					
TOTAL OTTAWA STREET POOL CONCESSIONS		0	0	1,143	0	1,000
TOTAL CONCESSIONS		0	0	1,143	0	1,000
TOTAL REVENUES: OTTAWA STREET POOL		0	0	123,476	0	113,540
ADMINISTRATION EXPENSES						

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION						
ADMINISTRATION						
SALARIES & WAGES						
02-01-01-030-0501	EXECUTIVE DIRECTOR	0	0	61,264	0	62,970
02-01-01-030-0505	DIRECTOR OF FINANCE	0	0	44,756	0	44,770
02-01-01-030-0507	DIRECTOR OF RECREATION	0	0	75,203	0	75,226
02-01-01-030-0508	COMMUNICATIONS/MARKETING	0	0	0	0	23,000
02-01-01-030-0512	GUEST SERVICES SUPERVISOR	0	0	43,030	0	41,704
02-01-01-030-0517	REC MGR/ATHLETICS/OTDR FAC	0	0	53,663	0	54,951
02-01-01-030-0518	REC MGR/ SENIORS/ADULTS	0	0	26,594	0	54,971
02-01-01-030-0519	REC MGR/EARLY CHILDHOOD& CAMPS	0	0	46,274	0	53,000
02-01-01-030-0520	GUEST SERVICES STAFF WAGES	0	0	32,974	0	34,700
	RAC front desk staff AD17					
	34,700.00					
02-01-01-030-0521	REC MGR/GENERAL PROGRAMS	0	0	54,549	0	54,570
02-01-01-030-0522	WAGES OF SENIOR DESIGNER	0	0	58,917	0	57,639
02-01-01-030-0524	REC SUPERVISOR- DANCE&FITNESS	0	0	39,107	0	38,980
02-01-01-030-0528	HUMAN RESOURCES MANAGER	0	0	24,714	0	31,501
02-01-01-030-0529	WAGE INCREASES	0	0	14,296	0	20,009
02-01-01-030-0533	REC MGR/EQUESTRIAN CTR	0	0	55,001	0	55,023
TOTAL SALARIES & WAGES						
		0	0	618,613	0	703,014
SUPPLIES						
02-01-01-032-0701	OFFICE SUPPLIES	0	0	5,638	0	4,000
	Office Supplies ccl7					
	4,000.00					
02-01-01-032-0705	POSTAGE	0	0	1,044	0	1,990
	Postage FY17 (KH)					
	1,500.00					
02-01-01-032-0727	MARKETING DEPT. SUPPLIES	0	0	9,371	0	5,200
	Senior Newsletter FY17 (K.H.)					
	490.00					
	Signs/Supplies cvl7					
	2,000.00					
	Lg Format Print Supplies cvl7					
	2,000.00					
	name tags cvl7					
	200.00					
	Paper (special projects) cvl7					
	500.00					
	Guest service uniform ccl7					
	500.00					
02-01-01-032-0745	SAFETY SUPPLIES	0	0	3,240	0	4,000
	Supplies					
	4,000.00					
TOTAL SUPPLIES						
		0	0	19,293	0	15,190

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION						
ADMINISTRATION						
INSURANCE						
02-01-01-034-0675	HEALTH, LIFE, & DENTAL INSURAN	0	0	161,930	0	175,000
	PDRMA Health/Dental/Life mn17					
	192,000.00					
TOTAL INSURANCE						
		0	0	161,930	0	175,000
TELEPHONE						
02-01-01-036-0603	TELEPHONE	0	0	9,521	0	11,700
	TELEPHONE FY17-KH					
	10,500.00					
	CELL PHONE ALLOW FY17 (KH)					
	1,200.00					
TOTAL TELEPHONE						
		0	0	9,521	0	11,700
CONTRACTUAL SERVICES						
02-01-01-038-0607	MARKETING & PRINTING	0	0	59,577	0	68,749
	Brochure Printing cv17					
	49,999.98					
	Brochure Delivery CV17					
	18,000.00					
	Shutterstock Artwork/Illustrat					
	750.00					
02-01-01-038-0609	MARKETING & ADVERTISING	0	0	20,501	0	45,375
	print & Web Advertising cv17					
	3,000.00					
	Scout promo cv17					
	4,200.00					
	Expo Display cv17					
	750.00					
	Promo Items cv17					
	2,325.00					
	Greeter Prgm cv17					
	2,100.00					
	Postcards & mailing cv17					
	3,000.00					
	New website rebuild cv17					
	30,000.00					
02-01-01-038-0626	SPECIAL EVENTS	0	0	7,111	0	3,500
	Joliet Mall & Marketing Events					
	2,500.00					
	Parks & Rec Month cv17					
	500.00					
	Scout Events					
02-01-01-038-0627	CREDIT CARD PROCESSING	0	0	20,395	0	19,000
02-01-01-038-0636	COMMUNITY RELATIONS-GIFT CARDS	0	0	150	0	500
	Various Events cv17					
	500.00					
02-01-01-038-0663	INFORMATION TECHNOLOGY	0	0	20,728	0	25,535
	Website Host main site cv17`					
	1,200.00					
	Enews & FB maint. cv17					
	960.00					
	VSI licenses mn 17					
	5,800.00					
	applitrak license mn 17					
	1,700.00					
	Survey Methods cc17					
	300.00					
	Mar/com software cv17					
	850.00					

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION EXPENSES						
ADMINISTRATION						
CONTRACTUAL SERVICES						
	desktop install labr (3) mn 17					900.00
	desktop replacements (3)mn 17					2,100.00
	2nd marketing comp cv17					1,250.00
	adobe subscription cv17					675.00
	VSI 3.1 Upgrade ccl7					8,000.00
	Rec trac/incode interface mn17					1,800.00
TOTAL CONTRACTUAL SERVICES		0	0	126,760	0	162,659
UTILITIES						
02-01-01-040-0680 UTILITIES		0	0	2,000	0	2,000
	ELECTRICITY FY17 KH					
TOTAL UTILITIES		0	0	2,000	0	2,000
STAFF/BOARD DEVELOPMENT						
02-01-01-042-0530 STAFF APPRECIATION		0	0	8,900	0	8,600
	Staff Clothing cv17					
	patriotic picnic Shirts cv17					
	Staff Appreciation/wellness cc					
	Vol/Sponsor Recognition ccl7					
02-01-01-042-0605 PROFESSIONAL DEVELOPMENT		0	0	11,520	0	18,350
	NRPA mn 17					
	IPRA comms (3) mn 17					
	IPRA staff mn 17					
	PDS cc 17					
	Professional Certifications mn					
	Legislative conf mn 17					
	Legal Symposium mn 17					
	Chamber Functions ccl7					
	Safety mn 17					
	General/miscellaneous mn 17					
02-01-01-042-0606 MEMBERSHIPS/DUES		0	0	3,740	0	3,225
	IPRA mn 17					
	SSPRPA mn 17					
	Professional Memberships mn 17					
	Community Memberships mn 17					
02-01-01-042-0624 MILEAGE REIMBURSEMENT		0	0	600	0	400

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION EXPENSES						
ADMINISTRATION STAFF/BOARD DEVELOPMENT						
NRPA mn 17	400.00					
TOTAL STAFF/BOARD DEVELOPMENT		0	0	14,787	0	30,575
REPAIRS & MAINTENANCE						
02-01-01-046-0778 EQUIPMENT MAINTENANCE		0	0	2,633	0	3,000
MKTG/REC ANNEX COPY CHARGES FY	3,000.00					
TOTAL REPAIRS & MAINTENANCE		0	0	2,633	0	3,000
MISCELLANEOUS						
02-01-01-050-0610 PROGRAM REFUNDS & REIMBURS.		0	0	51,750	0	55,000
02-01-01-050-0629 VOLUNTEER/SPONSOR RECOGNITION		0	0	2,400	0	2,400
Chamber functions ccl7	1,800.00			1,591		
Vol/Sponsor Recognition ccl7	600.00					
02-01-01-050-0735 STAFF UNIFORMS		0	0	860	0	5,400
Staff Uniforms	5,400.00					
TOTAL MISCELLANEOUS		0	0	54,201	0	62,800
CAPITAL EXPENDITURES						
02-01-01-052-0860 TRANSFER TO OTHER FUNDS		0	0	52,357	0	207,000
02-01-01-052-0999 CONTINGENCY		0	0	120,000	0	240,000
TOTAL CAPITAL EXPENDITURES		0	0	172,357	0	447,000
TOTAL ADMINISTRATION		0	0	1,271,813	0	1,612,938
TOTAL ADMINISTRATION		0	0	1,271,813	0	1,612,938

OTTAWA STREET FACILITY

EXPENSES

DANCE PROGRAM

DANCE PROGRAM (ALL TYPES)

02-20-20-200-0532 DANCE PROGRAM P/T SALARIES

winter spring col7

fall col7

14,000.00

11,917.00

02-20-20-200-0721 DANCE PROGRAM SUPPLIES

12,177

25,157

0

0

0

0

0

0

0

0

0

0

18,911

18,800

0

0

0

0

0

0

0

0

0

0

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
EXPENSES						
DANCE PROGRAM						
DANCE PROGRAM (ALL TYPES)						
recital costumes 17						
MISC. PROGRAM SUPPLIES col7						
	18,000.00					
	800.00					
TOTAL DANCE PROGRAM (ALL TYPES)		0	0	43,957	0	44,717
TOTAL DANCE PROGRAM		0	0	43,957	0	44,717
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
02-20-25-999-0532 E/C PART TIME SALARIES		0	0	2,806	0	2,104
Jr. Cheer Camp co 17						
EC Programs la17	538.00					
02-20-25-999-0721 EARLY CHILDHOOD PROGRAM SUPPLY	1,566.50					
Jr. Cheer camp CO17	100.00	0	0	700	0	600
EC Programs la17	500.00					
02-20-25-999-0722 E/C PROGRAM EQUIPMENT		0	0	525	0	325
Jr. Cheer camps col7	25.00					
EC Programs la17	300.00					
TOTAL EARLY CHILDHOOD (ALL TYPES)		0	0	4,031	0	3,029
TOTAL EARLY CHILDHOOD PROGRAMS		0	0	4,031	0	3,029
ADULT RECREATION PROGRAMS						
ADULT REC PROGRAMS (ALL TYPES)						
02-20-30-999-0532 ADULT REC PROGRAM SALARIES		0	0	1,873	0	3,414
Digital Photog kw17	792.00					
Intro to Photog kw17	1,152.00					
Adult Special Event kw17	753.00					
Adult Programs kw17	433.00					
Adult Evening Program kw17	284.00					
TOTAL ADULT REC PROGRAMS (ALL TYPES)		0	0	1,873	0	3,414
TOTAL ADULT RECREATION PROGRAMS		0	0	1,873	0	3,414
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
02-20-40-999-0532 ADULT FITNESS P/T SALARIES		0	0	3,113	0	1,629
Circuit Training w/s kw17	679.00					
Circuit Training fall kw17	475.00					

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
EXPENSES							
ADULT FITNESS PROGRAMS							
ADULT FITNESS PROG (ALL TYPES)							
	Circuit Training summer kw17						475.00
02-20-40-999-0611	ADULT FITNESS CONTRACTUAL	0	0	1,440	0	0	1,050
	Adult Fitness Contracted kw17						1,050.00
TOTAL ADULT FITNESS PROG (ALL TYPES)							
		0	0	4,553	1,794	0	2,679
TOTAL ADULT FITNESS PROGRAMS							
		0	0	4,553	1,794	0	2,679
SPECIAL EVENTS							
PATRIOTIC PICNIC							
02-20-45-165-0532	Special Events part time wages	0	0	450	120	0	450
	Event Staff Salaries ccl17						450.00
02-20-45-165-0611	PATRIOTIC PICNIC CONTRACTUAL	0	0	4,800	2,200	0	2,800
	DJ Services ccl17						2,800.00
02-20-45-165-0615	PATRIOTIC PICNIC RENTALS	0	0	1,500	840	0	1,750
	Porta-pots ccl17						1,750.00
02-20-45-165-0628	PATRIOTIC PICNIC FIREWORKS	0	0	17,000	17,000	0	17,000
	Fireworks ccl17						17,000.00
02-20-45-165-0721	PATRIOTIC PICNIC SUPPLIES	0	0	300	120	0	300
	Supplies ccl17						300.00
TOTAL PATRIOTIC PICNIC							
		0	0	24,050	20,280	0	22,300
SPECIAL EVENTS (ALL TYPES)							
02-20-45-999-0532	SPECIAL EVENTS P/T SALARIES	0	0	1,049	284	0	2,045
	Misc 17						400.00
	Santa's Workshop mb17						65.00
	Frnkstn Kiddie Carnival mb17						65.00
	Egg Hunt mb17						65.00
	Flashlight Egg Hunt mb17						65.00
	Babysitter's Trn Course mb17						388.00
	Daddy Daughter Dance mb17						65.00
	Fishing Class mb17						178.00
	Movies in the Park mb17						354.00
	Special Interest mb17						210.00
	Survival Camp mb17						190.00
02-20-45-999-0604	CONTRACTUAL PROFESSIO PROGRAMS	0	0	600	1,360	0	1,815
	Full Moon Magic mb17						225.00
	WOYC mb17						400.00

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
EXPENSES						
SPECIAL EVENTS						
SPECIAL EVENTS (ALL TYPES)						
Daddy Daughter Dance mb17						200.00
Enchanted Ball mb17						195.00
Mother Son Date nights mb17						450.00
Noon Yr Countdown mb17						150.00
Superhero mb17						195.00
02-20-45-999-0721 SPECIAL EVENTS SUPPLIES		0	0	10,454	0	9,070
Santa's Workshop mb17						425.00
Autumn Family Fun Fest mb17						190.00
Journey to the N Pole mb17						1,350.00
Franke Kiddie Carnival mb17						200.00
Full Moon Magic mb17						25.00
Fishing Derby mb17						200.00
Christmas Event ccl17						1,500.00
Egg Hunt mb17						1,445.00
Flashlight Egg Hunt mb17						825.00
Kids Garage Sale mb17						125.00
Mother Son Date Night mb17						120.00
WOYC mb17						150.00
Noon Yr Countdown mb17						150.00
Babysitter's Trn Course mb17						165.00
Birdhouse Building mb17						50.00
Daddy Daughter Dance mb17						1,050.00
Enchanted Ball mb17						150.00
Fishing Class mb17						25.00
Hayrack Ride Fun mb17						100.00
Scarecrows mb17						200.00
Special Interest mb17						150.00
Summer Bash mb17						150.00
Superhero mb17						75.00
Survival Camp mb17						250.00
02-20-45-999-0722 SPECIAL EVENTS EQUIPMENT		0	0	13,602	0	2,810
Misc ccl17						500.00
Holiday Lights ccl17						1,500.00
Journey to N Pole mb17						300.00
Daddy Daughter Dance mb17						50.00
Fishing Class mb17						100.00
Frankensteins Carnival mb17						200.00
Special Interest mb17						60.00

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
EXPENSES						
SPECIAL EVENTS						
SPECIAL EVENTS (ALL TYPES)						
Survival Camp mb17	100.00					
TOTAL SPECIAL EVENTS (ALL TYPES)		0	0	19,854	0	15,740
TOTAL SPECIAL EVENTS		0	0	43,904	0	38,040
YOUTH RECREATION PROGRAMS						
ADVENTURE CAMP						
02-20-48-145-0532 ADVENTURE CAMP P/T SALARIES		0	0	42,994	0	40,793
Youth Day Camp la17	22,859.00			31,668		
MSA Camp la17	11,384.00					
Leadership camp la17	3,805.00					
Extended hours camp la17	2,745.00					
02-20-48-145-0617 ADVENTURE CAMP ADMISSIONS		0	0	8,880	0	9,720
Youth Day Camp la17	5,400.00					
MSA Camp la17	4,320.00					
Leadership camp la17						
02-20-48-145-0618 ADVENTURE CAMP TRANSPORTATION		0	0	3,000	0	4,500
Youth Day Camp la17	4,500.00			2,510		
02-20-48-145-0721 ADVENTURE CAMP PROGRAM SUPPLY		0	0	3,570	0	3,000
Summer Camp Sup la17	3,000.00			2,618		
TOTAL ADVENTURE CAMP		0	0	58,444	0	58,013
YOUTH REC PROGRAMS (ALL TYPES)						
02-20-48-999-0610 YOUTH REC CONTR. PROGRAM		0	0	13,444	0	11,622
Magic Class mb17	742.50			29,647		
Art Cube classes mb17	1,680.00					
Electronics mb17	2,300.00					
Silly Science mb17	2,400.00					
Lights,Camera,Action mb17	2,400.00					
Robotics mb17	2,100.00					
TOTAL YOUTH REC PROGRAMS (ALL TYPES)		0	0	13,444	0	11,622
TOTAL YOUTH RECREATION PROGRAMS		0	0	71,888	0	69,635

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY						
MISC. RECREATION PROGRAMS						
GENERAL RECREATION PROGRAMS						
02-20-50-999-0532	PART TIME SALARIES	0	0	2,345	0	4,500
Game Days in Park mb17	4,500.00					
02-20-50-999-0721	PROGRAM SUPPLIES	0	0	48	0	100
Game days in Park mb17	100.00					
02-20-50-999-0722	PROGRAM EQUIPMENT	0	0	0	0	150
Game Days in Park mb17	150.00					
TOTAL GENERAL RECREATION PROGRAMS						
TOTAL MISC. RECREATION PROGRAMS		0	0	2,393	0	4,750
		0	0	2,393	0	4,750
YOUTH ATHLETICS						
YOUTH BASKETBALL						
02-20-60-110-0532	YOUTH BASKETBALL PART TIME SAL	0	0	19,368	0	25,122
Mini Shooters AD17	1,065.00					
1st & 2nd Grade AD17	5,135.00					
3rd-4th grade girls AD17	1,173.00					
3rd & 4th Grade Boys AD17	5,242.00					
5th-6th grade girls AD17	1,744.00					
5th & 6th Grade Boys AD17	5,533.00					
7th & 8th Grade Boys AD17	3,487.00					
7th & 8th grade girls	1,743.00					
02-20-60-110-0615	YOUTH BASKETBALL RENTALS/LEASE	0	0	20,857	0	23,220
Mini shooters AD17	1,500.00					
1st & 2nd Grade AD17	4,320.00					
3rd-4th Grade Boys AD17	5,100.00					
5th-6th Grade Boys AD17	4,500.00					
7th-8th Grade Boys AD17	2,100.00					
3rd-4th Grade Girls AD17	3,600.00					
7th-8th Grade Girls AD17	2,100.00					
02-20-60-110-0721	YOUTH BASKETBALL SUPPLIES	0	0	11,732	0	12,000
t-shirts uniforms AD17	6,500.00					
website fees AD17	600.00					
trophies AD17	3,500.00					
coaches shirts AD17	1,100.00					
mis. supplies AD17	300.00					
02-20-60-110-0722	YOUTH BASKETBALL EQUIPMENT	0	0	1,500	0	1,200
Basketball, Bags, Etc. AD17	1,200.00					
TOTAL YOUTH BASKETBALL						
		0	0	57,492	0	61,542

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
YOUTH ATHLETICS							
MISC. YOUTH ATHLETIC PROGRAMS							
02-20-60-999-0611	CONTRACTUAL YOUTH ATHL PROGRAM	0	0	139,119	134,258	0	125,448
yth Golf Lessons AD17							
Ice Skating AD17							
ASSI programs AD17							
Sox/bulls classes AD17							
ARCHERY AD17							
VOLLEYBALL PRO'S AD17							
TAEKWONDO AD17							
TENNIS AD17							
SHOTOKAN KARATE AD17							
Lacrosse AD17							
PPD T-BALL EXPENSES AD17							
TOTAL MISC. YOUTH ATHLETIC PROGRAMS							
		0	0	139,119	134,258	0	125,448
TOTAL YOUTH ATHLETICS		0	0	196,611	184,001	0	186,990
ADULT ATHLETIC PROGRAMS							
ADULT SOFTBALL PROGRAM							
02-20-65-115-0532	ADULT SOFTBALL P/T SALARIES	0	0	1,422	640	0	770
Scorekeep Summer Men's AD17							
02-20-65-115-0604	ADLT SOFTBALL CONTRACTUAL PROG	0	0	1,703	2,408	0	2,028
Umpires - Summer Men's AD17							
Assigner Men's summer AD17							
02-20-65-115-0719	ADULT SOFTBALL FIELD MATERIALS	0	0	1,500	0	0	1,500
Field Maintenance AW15A							
02-20-65-115-0721	ADLT SOFTBALL PROGRAM SUPPLIES	0	0	939	385	0	678
USSSA lg. Fees Summer AD17							
softball website fee AD17							
softball trophies AD17							
Softballs AD17							
TOTAL ADULT SOFTBALL PROGRAM							
		0	0	5,564	3,433	0	4,976
TOTAL ADULT ATHLETIC PROGRAMS		0	0	5,564	3,433	0	4,976
TEEN PROGRAMS							
TRIPS							
02-20-90-130-0617	TEEN PROGRAM ADMISSIONS	0	0	150	0	0	75
Teen Trips mb17							
02-20-90-130-0618	TEEN PROGRAM TRANSPORTATION	0	0	200	0	0	100

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET FACILITY							
EXPENSES							
TEEN PROGRAMS							
TRIPS							
Teen Trips mb17							100.00
TOTAL TRIPS		0	0	350	0	0	175
SPECIAL EVENTS							
02-20-90-140-0532 TEEN SPECIAL EVENTS WAGES		0	0	120	112	0	50
Jerics event wages mb17							50.00
02-20-90-140-0721 TEEN SPECIAL EVENTS SUPPLIES		0	0	20	114	0	25
Fallspring Jeric'sCntst mb17							25.00
TOTAL SPECIAL EVENTS		0	0	140	226	0	75
TOTAL TEEN PROGRAMS		0	0	490	226	0	250
TOTAL OTTAWA STREET FACILITY		0	0	376,471	347,166	0	358,480
SENIOR CENTER							
EXPENSES							
ADMINISTRATION							
SALARIES							
02-25-01-030-0532 SENIOR CENTER PART TIME STAFF		0	0	16,121	11,902	0	16,275
Staff at PTCC kw17							16,275.00
TOTAL SALARIES		0	0	16,121	11,902	0	16,275
SUPPLIES							
02-25-01-032-0701 SENIOR CTR OFFICE SUPPLIES		0	0	950	263	0	1,700
PTCC Office Supplies kw17							400.00
Tables and Chairs AD 17							650.00
Card Tables kw17							350.00
Racks for Tables kw17							300.00
02-25-01-032-0704 PTCC CUSTODIAL SUPPLIES		0	0	300	279	0	300
Ptcc Supplies kw17							100.00
Senior Supplies kw17							200.00
TOTAL SUPPLIES		0	0	1,250	542	0	2,000

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
SENIOR CENTER							
ADMINISTRATION							
TELEPHONE							
02-25-01-036-0603	PTCC PHONE/INTERNET	0	0	3,000	2,946	0	3,000
INTERNET FY17 kw							
PHONE FY17 kw							
	1,500.00						
	1,500.00						
TOTAL TELEPHONE							
		0	0	3,000	2,946	0	3,000
UTILITIES							
02-25-01-040-0680	SENIOR CENTER UTILITIES	0	0	11,550	8,775	0	10,700
WATER FY17 KH							
GAS FY17 KH							
ELECTRIC FY17 KH							
	700.00						
	3,000.00						
	7,000.00						
TOTAL UTILITIES							
		0	0	11,550	8,775	0	10,700
REPAIRS & MAINTENANCE							
02-25-01-046-0776	BUILDING REPAIR	0	0	200	0	0	200
PTCC Building Repair kw17							
	200.00						
TOTAL REPAIRS & MAINTENANCE							
		0	0	200	0	0	200
FACILITY RENTALS							
02-25-01-135-0532	RENTAL WAGES	0	0	1,440	2,357	0	2,640
Rental staff wages AD 17							
	2,640.00						
TOTAL FACILITY RENTALS							
		0	0	1,440	2,357	0	2,640
TOTAL ADMINISTRATION							
		0	0	33,561	26,522	0	34,815
ADULT REC PROGRAMS							
ADULT REC PROGRAMS							
02-25-30-999-0532	ADULT PROGRAM SALARIES	0	0	2,352	115	0	2,377
Intro to Photography kw17							
Digital Photo kw17							
Adult Programs kw17							
	1,152.00						
	792.00						
	433.00						
TOTAL ADULT REC PROGRAMS							
		0	0	2,352	115	0	2,377
TOTAL ADULT REC PROGRAMS							
		0	0	2,352	115	0	2,377

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
SENIOR CENTER							
YOUTH RECREATION PROGRAMS							
--- UNDEFINED CODE ---							
02-25-48-999-0611	YOUTH CONTRACTUAL EXPENSE	0	0	0	0	0	16,597
Stage Play WS col17							3,871.00
Stage Play Su col17							2,212.00
Stage Play FH col17							2,765.00
Stage Play Jr WS col17							2,212.00
Stage Play Jr Su col17							1,659.00
Stage Play Jr FH col17							2,212.00
Stage Play Prek WS col17							476.00
Stage Play Prek Su col17							476.00
Stage Play Prek FH col17							714.00
TOTAL --- UNDEFINED CODE ---							
TOTAL YOUTH RECREATION PROGRAMS		0	0	0	0	0	16,597
SENIOR PROGRAMS							
ADULT REC PROGRAMS CONTRACTUAL							
02-25-95-038-0611	ADULT REC PROGRAMS	0	0	19,608	21,261	0	21,040
Gentle Yoga Fall kw17							1,456.00
Gentle Yoga Summer kw17							1,040.00
Gentle Yoga Win/Spring kw17							1,248.00
Yoga Fall kw17							5,360.00
Yoga Summer kw17							3,216.00
Yoga Win/Spring kw17							5,360.00
Reflexology kw17							1,920.00
Massage kw17							1,440.00
TOTAL ADULT REC PROGRAMS CONTRACTUAL							
TOTAL ADULT REC PROGRAMS CONTRACTUAL		0	0	19,608	21,261	0	21,040
TRIPS							
02-25-95-130-0617	SR TRIP CONTRACTUAL ADMISSIONS	0	0	6,222	10,725	0	5,860
Trips PD Bus kw17							360.00
General Trips kw17							1,750.00
Theatre Trips kw17							3,750.00
02-25-95-130-0618	SR TRIP CONTRACTUAL TRANS	0	0	5,327	3,916	0	5,105
Trips PD Bus kw17							300.00
General Trips kw17							3,200.00
Theatre Trips kw17							1,605.00
TOTAL TRIPS							
TOTAL TRIPS		0	0	11,549	14,641	0	10,965

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER							
ADMINISTRATION							
SALARIES & WAGES							
02-30-01-030-0520	WAGES OF GUEST SERVICES STAFF	0	0	8,250	5,444	0	8,250
	Guest Services staff ad 17						
		8,250.00					
TOTAL SALARIES & WAGES							
		0	0	8,250	5,444	0	8,250
SUPPLIES							
02-30-01-032-0701	OFFICE SUPPLIES	0	0	250	101	0	250
	Office Supplies AD 17						
		250.00					
02-30-01-032-0704	CUSTODIAL SUPPLIES	0	0	500	12	0	500
	HPC Custodial Supplies AD 17						
		250.00					
	Annual Fire inspection AD 17						
		250.00					
TOTAL SUPPLIES							
		0	0	750	113	0	750
TELEPHONE							
02-30-01-036-0603	HPC TELEPHONE/INTERNET EXPENSE	0	0	1,680	1,850	0	1,680
	INTERNET FY17 AD						
		1,200.00					
	TELEPHONE FY17 AD						
		480.00					
TOTAL TELEPHONE							
		0	0	1,680	1,850	0	1,680
UTILITIES							
02-30-01-040-0603	PHONE INTERNET	0	0	0	0	0	1,900
	TELEPHONE FY17 KH						
		550.00					
	INTERNET FY17 KH						
		1,350.00					
02-30-01-040-0680	UTILITIES	0	0	7,500	7,785	0	8,600
	HPC - ELECTRIC FY17 KH						
		7,200.00					
	HPC - GAS FY17 ad						
		1,400.00					
TOTAL UTILITIES							
		0	0	7,500	7,785	0	10,500
CAPITAL EXPENDITURES							
02-30-01-052-0905	OFFICE FURNITURE	0	0	750	469	0	750
	Tables/Chairs AD 17						
		500.00					
	Misc. Office Equip. AD 17						
		250.00					
TOTAL CAPITAL EXPENDITURES							
		0	0	750	469	0	750

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014--		--2015--		2016		--2017--	
		ACTUAL		ACTUAL		BUDGETED	ACTUAL 12 MO.	PROJECTED	REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER									
ADMINISTRATION									
RENTALS									
02-30-01-135-0532	RENTAL WAGES	0		0		1,440	268	0	1,200
	rental/party supv. wages AD 17		1,200.00						
02-30-01-135-0721	RENTAL SUPPLIES	0		0		480	0	0	480
	Birthday Party Supplies AD 17		480.00						
TOTAL RENTALS									
TOTAL ADMINISTRATION		0		0		1,920	268	0	1,680
		0		0		20,850	15,929	0	23,610
EARLY CHILDHOOD PROGRAMS									
02-30-10-046-0778	EQUIPMENT MAINTENANCE	0		0		1,000	1,061	0	1,100
	COPY CHARGES FY17		1,100.00						
TOTAL									
		0		0		1,000	1,061	0	1,100
GREAT ADVENTURES PROGRAM									
02-30-10-150-0532	GREAT ADVENTURES P/T SALARIES	0		0		114,987	83,341	0	113,438
	PartTime Salaries la17		109,856.00						
	PartTime Salaries Sum la17		3,582.00						
02-30-10-150-0605	STAFF DEVELOPMENT	0		0		4,400	313	0	1,000
	Staff Development la17		1,000.00						
02-30-10-150-0611	GRT ADV CONTRACTUAL SERVICES	0		0		1,000	0	0	1,500
	Cont. Svs. la17		1,500.00						
02-30-10-150-0615	GREAT ADVENTURES ROOM RENTAL	0		0		110,022	110,022	0	112,218
	Rental la17		83,340.00						
	Rental cc17		28,878.00						
02-30-10-150-0721	GRT ADV PROGRAM SUPPLIES	0		0		9,400	5,329	0	7,100
	Materials/Mthly Proj la17		6,300.00						
	Monthly Proj Summer la17		800.00						
02-30-10-150-0778	OFFICE EQUIPMENT REPAIRS	0		0		1,000	0	0	1,000
	General la17		1,000.00						
TOTAL GREAT ADVENTURES PROGRAM									
TOTAL EARLY CHILDHOOD PROGRAMS		0		0		240,809	199,005	0	236,256
		0		0		241,809	200,066	0	237,356
EARLY CHILDHOOD PROGRAMS									

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
HERITAGE PROFESSIONAL CENTER							
EARLY CHILDHOOD PROGRAMS							
EARLY CHILDHOOD (ALL TYPES)							
02-30-25-999-0532	EARLY CHILDHOOD WAGES	0	0	19,724	4,652	0	1,983
Nature Explorer 1a17							
Girls Just 1a17							
Boyz Will Be Boyz 1a17							
02-30-25-999-0721	EARLY CHILDHOOLD SUPPLIES	0	0	2,600	38	0	450
Nature Explorer 1a17							
Girls Just 1a17							
Boyz Will Be Boyz 1a17							
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.	0	0	22,324	4,690	0	2,433
Drums WS col7				22,324	4,690	0	2,433
Drums Su col7							
Drums FH col7							
Guitar WS col7							
Guitar Su col7							
Guitar FH col7							
Piano WS col7							
Piano Su col7							
Piano FH col7							
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 GUEST SERVICES STAFF	0	0	30,000	18,802	0	24,750
Guest Services Staff ad 17							
TOTAL SALARIES & WAGES							

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
STREAMS REC CENTER ADMINISTRATION SUPPLIES						
02-35-01-032-0701	STREAMS OFFICE SUPPLIES	0	0	0	0	300
	Office Supplies AD 17	300.00				
TOTAL SUPPLIES		0	0	0	0	300
TELEPHONE						
02-35-01-036-0603	STREAMS TELEPHONE	0	0	3,393	0	3,600
	Telephone/Fax Service FY17 AD	2,000.00				
	INTERNET FY17 - AD	1,600.00				
TOTAL TELEPHONE		0	0	3,393	0	3,600
UTILITIES						
02-35-01-040-0680	STREAMS UTILITIES	0	0	4,342	0	5,325
	Electric FY17-ad	3,000.00				
	Water FY17-ad	425.00				
	Gas FY17-ad	1,900.00				
TOTAL UTILITIES		0	0	5,825	0	5,325
CAPITAL EXPENDITURES						
02-35-01-052-0905	OFFICE FURNITURE	0	0	555	0	1,050
	Chairs AD 17	350.00				
	Tables AD 17	350.00				
	Kitchen Equipment AD 17	100.00				
	Misc. Office Equipment AD 17	250.00				
TOTAL CAPITAL EXPENDITURES		0	0	1,050	0	1,050
TOTAL ADMINISTRATION		0	0	40,775	0	35,025
PARK MAINTENANCE SUPPLIES						
02-35-02-032-0704	STREAMS CUSTODIAL SUPPLIES	0	0	58	0	750
	Custodial Supplies AD 17	500.00				
	Annual Fire Inspection AD 17	250.00				
TOTAL SUPPLIES		0	0	750	0	750

PLAINFIELD PARK DISTRICT DETAILED BUDGET REPORT

DATE: 01/04/2017
TIME: 13:53:27
ID: BP430000.WOW

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	REQUESTED BUDGET
STREAMS REC CENTER						
PARK MAINTENANCE						
REPAIRS & MAINTENANCE						
02-35-02-046-0776	STREAMS BUILDING REPAIR	0	0	481	0	1,500
Repairs/Maintenance AD 17	1,500.00					
TOTAL REPAIRS & MAINTENANCE						
TOTAL PARK MAINTENANCE						
DANCE						
DANCE PROGRAM						
02-35-20-200-0532	DANCE PROGRAM SALARIES	0	0	12,573	0	24,642
FALL col7	11,917.00					
SUMMER col7	4,845.00					
Competition co 17	3,940.00					
Winter/Spring col7	3,940.00					
02-35-20-200-0611	DANCE PROGRAM CONTRACTUAL	0	0	0	0	538
DANCE TECHS col7	538.00					
02-35-20-200-0721	DANCE PROGRAM SUPPLIES	0	0	0	0	1,475
Fall/Hol col7	200.00					
Summer col7	25.00					
Competition fees col7	260.00					
comp costumes col7	990.00					
TOTAL DANCE PROGRAM						
TOTAL DANCE						
EARLY CHILDHOOD PROGRAMS						
GREAT ADVENTURES PROGRAM						
02-35-25-150-0532	GREAT ADV P/T SALARIES	0	0	18,172	0	23,335
GA Program P/T Salaries lal7	23,335.00					
02-35-25-150-0721	GREAT ADV PROGRAM SUPPLIES	0	0	0	0	1,800
GA Program Supplies lal7	1,800.00					
TOTAL GREAT ADVENTURES PROGRAM						
EARLY CHILDHOOD (ALL TYPES)						
02-35-25-999-0532	EARLY CHILDHOOD P/T SALARIES	0	0	7,568	0	5,625
Special Interest mb17	210.00					
Culinary Kids mb17	998.00					
Having Fun with Art mb17	1,255.00					

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
STREAMS REC CENTER						
EXPENSES						
EARLY CHILDHOOD PROGRAMS						
EARLY CHILDHOOD (ALL TYPES)						
02-35-25-999-0721	EARLY CHILDHOOD PROGRAM SUPPLY	0	0	752	0	1,800
	Special Interest mb17					
	Culinary Kids mb17					
	EC Snacks mb16					
	Having Fun with Art mb17					
02-35-25-999-0722	EARLY CHILDHOOD PROGRAM EQUIP	0	0	41	0	835
	Culinary Kids mb17					
	Having Fun with Art mb17					
	Special Interest mb17					
	EC Programs la17					
TOTAL EARLY CHILDHOOD (ALL TYPES)						
TOTAL EARLY CHILDHOOD PROGRAMS						
		0	0	13,736	0	8,260
		0	0	37,942	0	33,395
ADULT FITNESS PROGRAMS						
ADULT FITNESS PROG (ALL TYPES)						
02-35-40-999-0532	ADULT FITNESS P/T SALARIES	0	0	877	0	2,443
	Boot Camp Cardio kw17					
	Adult Fitness fall kw17					
	Adult Fitness summer kw17					
	Adult Fitness kw17					
02-35-40-999-0722	FITNESS EQUIPMENT-STREAMS	0	0	550	0	300
	Fitness Equip kw17					
TOTAL ADULT FITNESS PROG (ALL TYPES)						
TOTAL ADULT FITNESS PROGRAMS						
		0	0	8,785	0	2,743
		0	0	8,785	0	2,743
YOUTH RECREATION PROGRAMS						
YOUTH RECREATION PROGRAMS						
02-35-48-999-0532	YOUTH REC PROGRAM SALARIES	0	0	808	0	0
02-35-48-999-0611	YOUTH REC CONTRACTAL PROG EXP	0	0	2,784	0	2,310
	WEBER IRISH DANCE co17					
TOTAL YOUTH RECREATION PROGRAMS						
TOTAL YOUTH RECREATION PROGRAMS						
		0	0	4,310	0	2,310
		0	0	4,310	0	2,310
		0	0	120,716	0	102,378

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
EQUESTRIAN CENTER						
EXPENSES						
ADMINISTRATION						
SUPPLIES						
02-40-01-032-0701	OFFICE SUPPLIES	0	0	135	0	350
	Office Supplies (AB17)	350.00				
02-40-01-032-0745	SAFETY SUPPLIES	0	0	0	0	100
	Safety Supplies (AB17)	100.00				
TOTAL SUPPLIES						
		0	0	135	0	450
TELEPHONE						
02-40-01-036-0603	TELEPHONE	0	0	2,724	0	2,800
	PHONE FY17 KH	1,600.00				
	INTERNET FY17 (K.H.)	1,200.00				
TOTAL TELEPHONE						
		0	0	2,724	0	2,800
CONTRACTUAL SERVICES						
02-40-01-038-0665	REFUSE COLLECTION	0	0	543	0	660
	WM Garbage Collection FY17 (K.	660.00				
TOTAL CONTRACTUAL SERVICES						
		0	0	543	0	660
UTILITIES						
02-40-01-040-0680	UTILITIES	0	0	14,644	0	17,500
	ELECTRIC FY17 (K.H.)	11,000.00				
	GAS FY17 (K.H.)	3,000.00				
	WATER FY17 (K.H.)	3,500.00				
TOTAL UTILITIES						
		0	0	18,200	0	17,500
STAFF DEVELOPMENT						
02-40-01-042-0530	STAFF APPRECIATION	0	0	1,100	0	1,500
	Staff Uniforms (AB17)	1,500.00				
TOTAL STAFF DEVELOPMENT						
		0	0	950	0	1,500
MISCELLANEOUS						
02-40-01-050-0905	OFFICE FURNITURE	0	0	1,365	0	0
TOTAL MISCELLANEOUS						
		0	0	1,365	0	0
TOTAL ADMINISTRATION						
		0	0	24,410	0	22,910

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
EQUESTRIAN CENTER						
MAINTENANCE						
SUPPLIES						
02-40-02-032-0704	CUSTODIAL SUPPLIES	0	0	145	0	250
	Custodial Supplies (AB17)	250.00				
TOTAL SUPPLIES		0	0	145	0	250
REPAIRS & MAINTENANCE						
02-40-02-046-0776	APARTMENT REPAIR/MAINT.	0	0	7,723	0	5,300
	NTEC Bldg/Apt Repair (AB17)	2,000.00				
	Flat Screen Tv (AB17)	800.00				
	Arena Sand (AB17)	2,000.00				
	Limestone (AB17)	500.00				
TOTAL REPAIRS & MAINTENANCE		0	0	7,723	0	5,300
TOTAL MAINTENANCE		0	0	7,868	0	5,550
EQUESTRIAN PROGRAMS						
SPECIAL EVENTS						
02-40-49-140-0611	SPECIAL EVENTS CONTRACTUAL EXP	0	0	270	0	1,200
	Clinician Fees (AB17)	200.00				
	Horse Show Judging	1,000.00				
02-40-49-140-0721	SPECIAL EVENT SUPPLIES	0	0	1,825	0	1,895
	Special Use Rental Supplies (A	500.00				
	Special Event Supplies (AB17)	1,395.00				
02-40-49-140-0722	SPECIAL EVENT WAGES	0	0	3,169	0	4,493
	Pony Party Wages (AB17)	1,200.00				
	Special Event Wages (AB17)	3,293.00				
TOTAL SPECIAL EVENTS		0	0	5,264	0	7,588
HORSEBACK RIDING LESSONS						
02-40-49-210-0532	HORSEBACK RIDING LESSONS WAGES	0	0	27,406	0	38,848
	Private Lessons (AB17)	33,223.00				
	Horse Lover Camp (AB17)	3,100.00				
	Group Lessons (AB17)	1,900.00				
	Pee Wee Camp (AB17)	625.00				
02-40-49-210-0634	FERRIER SERVICES	0	0	5,582	0	4,900
	Farrier Service (AB17)	4,900.00				
02-40-49-210-0635	VETERINARY SERVICES	0	0	4,403	0	6,000
	Veterinary Services (AB17)	6,000.00				

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	BUDGETED	PROJECTED	--2017-- REQUESTED BUDGET
EQUESTRIAN CENTER							
EXPENSES							
EQUESTRIAN PROGRAMS							
HORSEBACK RIDING LESSONS							
02-40-49-210-0665	REFUSE COLLECTION (AB17)	0	0	4,242	4,300	0	4,300
02-40-49-210-0721	HORSEBACK RIDING LESSONS SUPPL	0	0	29,165	31,050	0	27,100
	Grain (AB17)						
	Hay (AB17)						
	Shavings (AB17)						
	Misc. Supplies(hoses, clips, b						
	Worming (AB17)						
	Purchase of Lesson Horse (AB17						
	Water Wagon (AB17)						
02-40-49-210-0722	HORSEBACK RIDING LESSONS EQUIP	0	0	566	1,300	0	2,175
	Tack (AB17)						
	Halters (AB17)						
TOTAL HORSEBACK RIDING LESSONS		0	0	71,364	83,215	0	83,323
BOARDING							
02-40-49-220-0532	BOARDING WAGES	0	0	46,724	40,200	0	40,400
	Barn Hands (AB17)						
	Barn Coordinators (AB17)						
02-40-49-220-0665	REFUSE COLLECTION	0	0	10,678	10,100	0	10,100
	Refuse Collection (AB17)						
02-40-49-220-0712	PROPERTY TAXES	0	0	10,431	11,500	0	10,500
	Property Taxes (AB 17)						
02-40-49-220-0721	BOARDING SUPPLIES	0	0	27,583	23,050	0	35,670
	Hay (AB17)						
	Shavings (AB17)						
	Miscellaneous (hoses,clips, br						
	Worming Costs (AB17)						
	Grain (AB17)						
	Dry Stall Hay (AB17)						
	Water Wagon (AB17)						
02-40-49-220-0724	FEE FOR SERVICES	0	0	0	3,521	0	400
	Horse Show Team (AB17)						
	Supplies (AB17)						
TOTAL BOARDING		0	0	95,416	88,371	0	97,070
TOTAL EQUESTRIAN PROGRAMS		0	0	172,044	177,912	0	187,981

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
EQUESTRIAN CENTER							
TACK SHOP							
TACK SHOP							
02-40-61-602-0732 TACK SHOP PRODUCT		0	0	800	2,741	0	800
Misc Apparel (AB17)	800.00						
TOTAL TACK SHOP		0	0	800	2,741	0	800
TOTAL TACK SHOP		0	0	800	2,741	0	800
TOTAL EQUESTRIAN CENTER		0	0	209,872	203,164	0	217,241
OTTAWA STREET POOL							
EXPENSES							
ADMINISTRATION							
WAGES							
02-60-01-030-0520 GUEST SERVICES STAFF WAGES		0	0	5,000	9,386	0	9,200
Guest Services wages AD17	9,200.00						
02-60-01-030-0532 POOL WAGES		0	0	56,000	55,879	0	53,800
Pool Wages AD17	53,800.00						
TOTAL WAGES		0	0	61,000	65,265	0	63,000
SUPPLIES							
02-60-01-032-0701 OFFICE SUPPLIES		0	0	500	34	0	950
Stools and other supplies AD17	300.00						
Pool Pass Cards AD17	250.00						
Pool Pass printer ribbon AD17	400.00						
02-60-01-032-0730 POOL CHEMICALS		0	0	12,000	8,012	0	12,000
Pulsar Tablets AD17	8,130.00						
D.E. AD17	3,000.00						
Sodium Bisulphate AD17	500.00						
Testing Supplies AD17	150.00						
Water Conditioner AD17	220.00						
02-60-01-032-0731 POOL SUPPLIES		0	0	4,300	3,164	0	5,000
Lifeguard Suits Uniforms AD17	1,400.00						
Staff Hats AD17	400.00						
Staff shirts/sweatshirts AD17	1,300.00						
Ice Pops AD17	300.00						
Custodial Supplies AD17	100.00						
Staff Windbreakers AD17	1,500.00						
02-60-01-032-0745 SAFETY/FIRST AID SUPPLIES		0	0	2,400	913	0	1,000

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET POOL EXPENSES							
ADMINISTRATION SUPPLIES							
Rubber Gloves AD17							150.00
CPR Masks AD17							150.00
Drowning Pool Manequin AD17							300.00
Misc. 1st aid supplies AD17							400.00
TOTAL SUPPLIES		0	0	19,200	12,123	0	18,950
TELEPHONE							
02-60-01-036-0603 TELEPHONE/INTERNET EXPENSE		0	0	240	294	0	1,930
Telephone Service AD17							180.00
INTERNET KH17							1,750.00
TOTAL TELEPHONE		0	0	240	294	0	1,930
CONTRACTUAL SERVICES							
02-60-01-038-0609 PRINTING & ADVERTISING		0	0	500	264	0	250
Pool Passes AD17							250.00
02-60-01-038-0627 CREDIT CARD PROCESSING		0	0	600	0	0	600
Credit Card Processing AD17							600.00
TOTAL CONTRACTUAL SERVICES		0	0	1,100	264	0	850
UTILITIES							
02-60-01-040-0680 UTILITIES		0	0	15,650	13,766	0	15,350
ELECTRIC AD 17							5,300.00
GAS AD 17							2,350.00
WATER AD 17							7,700.00
TOTAL UTILITIES		0	0	15,650	13,766	0	15,350
STAFF DEVELOPMENT							
02-60-01-042-0605 STAFF DEVELOPMENT		0	0	2,000	2,528	0	2,300
Trainer salary of guards AD17							1,000.00
Lifeguard Manuals AD17							400.00
In-service trainer salary							900.00
TOTAL STAFF DEVELOPMENT		0	0	2,000	2,528	0	2,300

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
OTTAWA STREET POOL							
ADMINISTRATION							
REPAIRS & MAINTENANCE							
02-60-01-046-0776	BUILDING REPAIRS & MAINTENANCE	0	0	7,500	6,387	0	3,500
Misc. Repairs AD17	1,500.00						
Painting locker room floors AD	2,000.00						
02-60-01-046-0778	EQUIPMENT REPAIRS & MAINTENANC	0	0	15,098	7,076	0	8,100
Patron Chairs AD17	7,000.00						
Pool Lights	400.00						
Backboard AD17	200.00						
Misc. AD17	500.00						
TOTAL REPAIRS & MAINTENANCE							
		0	0	22,598	13,463	0	11,600
SPECIAL EVENTS							
02-60-01-140-0721	SPECIAL EVENTS SUPPLIES	0	0	1,700	1,242	0	1,500
Flick n Float supplies AD17	1,200.00						
Theme Pool nights AD17	300.00						
TOTAL SPECIAL EVENTS							
		0	0	1,700	1,242	0	1,500
TOTAL ADMINISTRATION							
		0	0	123,488	108,945	0	115,480
SWIM							
LESSONS							
02-60-55-601-0532	SWIM LESSON WAGES	0	0	42,381	28,834	0	30,000
Swim Lesson Wages AD17	30,000.00						
TOTAL LESSONS							
		0	0	42,381	28,834	0	30,000
TOTAL SWIM							
		0	0	42,381	28,834	0	30,000
TOTAL OTTAWA STREET POOL							
		0	0	165,869	137,779	0	145,480
TOTAL FUND REVENUES & BEG. BALANCE							
		0	0	2,632,471	2,622,130	0	4,334,920
TOTAL FUND EXPENSES							
		0	0	2,533,388	2,088,003	0	2,825,904
FUND SURPLUS (DEFICIT)							
		0	0	99,083	534,127	0	1,509,016

PLAINFIELD PARK DISTRICT
LIABILITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:

	2017 BUDGET
PROPERTY TAXES	128,755
INTEREST	10
TOTAL REVENUES:	<u>128,765</u>

ESTIMATED EXPENSES:

		APPROPRIATION
GENERAL LIABILITY & WORKER'S COMPENSATION	146,554	<u>161,209</u>
TOTAL EXPENSES:	<u>146,554</u>	<u>161,209</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017		\$75,351
TOTAL ESTIMATED REVENUE	\$128,765	
TOTAL ESTIMATED EXPENSES	<u>(\$146,554)</u>	<u>(\$17,789)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017		<u>\$57,562</u>

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PLAINFIELD PARK DISTRICT
 DETAILED BUDGET REPORT

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FUND: LIABILITY INSURANCE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE							75,351
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
PROPERTY TAXES							
06-01-01-022-0401 PROPERTY TAXES - WILL CO.		0	0	113,471	111,316	0	121,137
06-01-01-022-0402 PROPERTY TAXES - KENDALL CO.		0	0	6,759	6,985	0	7,618
TOTAL PROPERTY TAXES		0	0	120,230	118,301	0	128,755
INTEREST INCOME							
06-01-01-026-0404 INTEREST ON INVESTMENTS		0	0	3	15	0	10
TOTAL INTEREST INCOME							
TOTAL ADMINISTRATION		0	0	3	15	0	10
TOTAL REVENUES: ADMINISTRATION		0	0	120,233	118,316	0	128,765
EXPENSES		0	0	120,233	118,316	0	128,765
ADMINISTRATION							
INSURANCE							
06-01-01-034-0641 PDRMA GENERAL LIAB & WORK COMP		0	0	106,000	105,261	0	146,554
TOTAL INSURANCE							
TOTAL ADMINISTRATION		0	0	106,000	105,261	0	146,554
TOTAL ADMINISTRATION		0	0	106,000	105,261	0	146,554
TOTAL FUND REVENUES & BEG. BALANCE		0	0	120,233	118,316	0	204,116
TOTAL FUND EXPENSES		0	0	106,000	105,261	0	146,554
FUND SURPLUS (DEFICIT)		0	0	14,233	13,055	0	57,562

PLAINFIELD PARK DISTRICT
IMRF FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:

	2017 BUDGET
PROPERTY TAXES	213,590
INTEREST	100
REIMBURSEMENTS	4,410
TOTAL REVENUES:	<u>218,100</u>

ESTIMATED EXPENSES:

		APPROPRIATION
IMRF EMPLOYER CONTRIBUTION	<u>294,000</u>	<u>323,400</u>
TOTAL EXPENSES:	<u>294,000</u>	<u>323,400</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017	\$172,266
TOTAL ESTIMATED REVENUE	\$218,100
TOTAL ESTIMATED EXPENSES	<u>(\$294,000) (\$75,900)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017	<u>\$96,366</u>

FUND: I.M.R.F. FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE						172,266
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
07-01-01-022-0401 PROPERTY TAXES - WILL CO.		0	0	224,815	0	201,148
07-01-01-022-0402 PROPERTY TAXES - KENDALL CO.		0	0	13,381	0	12,442
				13,875		
TOTAL PROPERTY TAXES		0	0	238,690	0	213,590
INTEREST INCOME						
07-01-01-026-0404 INTEREST ON INVESTMENTS		0	0	117	0	100
TOTAL INTEREST INCOME		0	0	117	0	100
MISCELLANEOUS INCOME						
07-01-01-028-0415 REIMBURSEMENTS		0	0	3,794	0	4,410
Plfd Twnshp Sr Cord Reimb FY17	4,410.00					
TOTAL MISCELLANEOUS INCOME		0	0	3,794	0	4,410
TOTAL ADMINISTRATION		0	0	242,715	0	218,100
TOTAL REVENUES: ADMINISTRATION		0	0	242,715	0	218,100
EXPENSES						
ADMINISTRATION						
CONTRACTUAL SERVICES						
07-01-01-038-0651 IMRF EMPLOYER CONTRIBUTION		0	0	310,000	0	294,000
TOTAL CONTRACTUAL SERVICES		0	0	310,000	0	294,000
TOTAL ADMINISTRATION		0	0	310,000	0	294,000
TOTAL FUND REVENUES & BEG. BALANCE		0	0	242,715	0	390,366
TOTAL FUND EXPENSES		0	0	310,000	0	294,000
FUND SURPLUS (DEFICIT)		0	0	(67,285)	0	96,366

PLAINFIELD PARK DISTRICT
DEBT SERVICE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:

	2017 BUDGET
PROPERTY TAXES	908,591
TOTAL REVENUES:	<u>908,591</u>

ESTIMATED EXPENSES:

		APPROPRIATION
BOND PRINCIPAL PAYMENTS	830,000	<u>913,000</u>
BOND INTEREST	78,591	<u>86,450</u>
TOTAL EXPENSES:	<u>908,591</u>	<u>999,450</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017		\$7,696
TOTAL ESTIMATED REVENUE	\$908,591	
TOTAL ESTIMATED EXPENSES	<u>(\$908,591)</u>	<u>\$0</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017		<u>\$7,696</u>

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PLAINFIELD PARK DISTRICT
 DETAILED BUDGET REPORT

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FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE						7,696
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
08-01-01-022-0401	PROPERTY TAXES - WILL CO.	0	0	925,452	0	855,369
08-01-01-022-0402	PROPERTY TAXES - KENDALL CO.	0	0	57,457	0	53,222
TOTAL PROPERTY TAXES						
TOTAL ADMINISTRATION		0	0	982,909	0	908,591
TOTAL REVENUES: ADMINISTRATION		0	0	982,909	0	908,591
EXPENSES						
ADMINISTRATION						
BOND INTEREST & PRINCIPAL						
08-01-01-054-0800	BOND PRINCIPAL PAYMENTS	0	0	866,000	0	830,000
'09 Bond Trust Services	55,000.00					
'10 Bond Trust Services	640,000.00					
'15 Wheaton Bank & Trust	135,000.00					
08-01-01-054-0801	BOND INTEREST	0	0	114,597	0	78,591
'10 Bond Trust Services	9,600.00					
'15 Wheaton Bank & Trust	5,026.00					
'09 Bond Trust Services	63,965.00					
TOTAL BOND INTEREST & PRINCIPAL		0	0	980,597	0	908,591
TOTAL ADMINISTRATION		0	0	980,597	0	908,591
TOTAL ADMINISTRATION		0	0	980,597	0	908,591
TOTAL FUND REVENUES & BEG. BALANCE		0	0	982,909	0	916,287
TOTAL FUND EXPENSES		0	0	980,597	0	908,591
FUND SURPLUS (DEFICIT)		0	0	2,312	0	7,696

PLAINFIELD PARK DISTRICT
POLICE PROTECTION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:

	2017 BUDGET
INTEREST	<u>0</u>
TOTAL REVENUES:	<u><u>0</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, 2017	\$48,574
TOTAL ESTIMATED REVENUE	\$0
TOTAL ESTIMATED EXPENSES	<u>(\$1,650) -\$1,650</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017	<u><u>\$46,924</u></u>

FUND: POLICE PROTECTION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE						
ADMINISTRATION						
REVENUES						48,574
ADMINISTRATION						
INTEREST INCOME						
13-01-01-026-0404 INTEREST ON INVESTMENTS		0	0	5	37	0
TOTAL INTEREST INCOME		0	0	5	37	0
TOTAL ADMINISTRATION		0	0	5	37	0
TOTAL REVENUES: ADMINISTRATION		0	0	5	37	0
EXPENSES						
ADMINISTRATION						
CONTRACTUAL SERVICES						
13-01-01-038-0619 BUILDING ALARM SERVICES		0	0	1,650	1,430	1,650
ALARM SERVICES FY17 KH		1,650.00				
TOTAL CONTRACTUAL SERVICES		0	0	1,650	1,430	1,650
TOTAL ADMINISTRATION		0	0	1,650	1,430	1,650
TOTAL FUND REVENUES & BEG. BALANCE		0	0	5	37	48,574
TOTAL FUND EXPENSES		0	0	1,650	1,430	1,650
FUND SURPLUS (DEFICIT)		0	0	(1,645)	(1,393)	46,924

PLAINFIELD PARK DISTRICT
SPECIAL RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:

	2017 BUDGET
PROPERTY TAXES	852,600
INTEREST	300
TOTAL REVENUES:	<u>852,900</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	21,067	23,174
CONSULTING SERVICES	15,000	16,500
SPECIAL RECREATION ASSOCIATION AGREEMENT	385,000	423,500
CAPITAL PROJECTS-ADA	718,000	789,800
OTHER	7,125	7,838
TOTAL EXPENSES:	<u>1,146,192</u>	<u>1,260,811</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017	\$780,855
TOTAL ESTIMATED REVENUE	\$852,900
TOTAL ESTIMATED EXPENSES	<u>(\$1,146,192) -\$293,292</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017	<u>\$487,563</u>

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PLAINFIELD PARK DISTRICT
DETAILED BUDGET REPORT

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FUND: SPECIAL RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET

BEGINNING BALANCE						780,855
ADMINISTRATION						
REVENUES						
ADMINISTRATION						
PROPERTY TAXES						
14-01-01-022-0401	WILL COUNTY PROPERTY TAXES	0	0	743,662	0	802,690
14-01-01-022-0402	KENDALL COUNTY PROPERTY TAXES	0	0	44,338	0	49,910

TOTAL PROPERTY TAXES		0	0	788,000	0	852,600
INTEREST						
14-01-01-026-0404	INTEREST ON INVESTMENTS	0	0	14	0	300

TOTAL INTEREST		0	0	14	0	300
TOTAL ADMINISTRATION						
TOTAL REVENUES: ADMINISTRATION		0	0	788,014	0	852,900
EXPENSES		0	0	788,014	0	852,900
ADMINISTRATION						
SALARIES & WAGES						
14-01-01-030-0507	DIRECTOR OF RECREATION	0	0	8,450	0	8,567
14-01-01-030-0531	WAGES OF ADA PLAYGROUND MAINT.	0	0	9,933	0	12,500

TOTAL SALARIES & WAGES		0	0	18,383	0	21,067
CAPITAL EXPENDITURES						
14-01-01-038-0616	SPECIAL REC ASSC AGREEMENT EXP	0	0	385,000	0	385,000
14-01-01-038-0662	CONSULTING SERVICES	0	0	0	0	15,000
Eaton Barn Stabilization Consul	7,500.00					
14-01-01-038-0664	ADA PORTABLE RESTROOM RENTAL	0	0	3,400	0	2,125
ADA COMPLIANT UNITS SF15A	1,575.00					
Patriotic Picnic ADA cc16	550.00					

TOTAL CAPITAL EXPENDITURES		0	0	388,775	0	402,125
CAPITAL PROJECTS						
14-01-01-052-0790	ADA VEHICLES	0	0	0	0	28,000
(2) 15-Passenger Comm Cutaway	28,000.00					
14-01-01-052-0806	CAPITAL PROJECTS	0	0	0	0	50,000
ADA Capital Projects -transiti	50,000.00					
14-01-01-052-0841	PARK IMPROVEMENTS	0	0	0	0	415,000
Harvest Glen	75,000.00					
Kendall Ridge	75,000.00					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION						
EXPENSES						
ADMINISTRATION						
CAPITAL PROJECTS						
Commons	5,000.00					
Village Green	100,000.00					
Van Horn West	150,000.00					
Electric Park Canoe	10,000.00					
14-01-01-052-0854 RECREATION CENTER		0	0	0	0	225,000
14-01-01-052-0860 TRANSFER TO OTHER FUNDS		0	0	0	0	0
TOTAL CAPITAL PROJECTS		0	0	0	0	718,000
MISCELLANEOUS						
14-01-01-999-0611 HEALTHY MINDS HEALTHY BODIES		0	0	1,320	0	5,000
HMHB Trainer Reimbursement ccl	3,850.00					
HMHB Licensing ccl6	850.00					
HMHB Socials ccl6	300.00					
TOTAL MISCELLANEOUS		0	0	1,320	0	5,000
TOTAL ADMINISTRATION		0	0	408,500	0	1,146,192
TOTAL ADMINISTRATION		0	0	408,500	0	1,146,192
TOTAL FUND REVENUES & BEG. BALANCE		0	0	790,779	0	1,633,755
TOTAL FUND EXPENSES		0	0	408,500	0	1,146,192
FUND SURPLUS (DEFICIT)		0	0	382,279	0	487,563

PLAINFIELD PARK DISTRICT
SOCIAL SECURITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:

	2017 BUDGET
PROPERTY TAXES	157,267
INTEREST	50
REIMBURSEMENTS	0
TOTAL REVENUES:	<u>157,317</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SOCIAL SECURITY/MEDICARE PAYMENTS	<u>190,000</u>	<u>209,000</u>
TOTAL EXPENSES:	<u>190,000</u>	<u>209,000</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017		\$91,389
TOTAL ESTIMATED REVENUE	\$157,317	
TOTAL ESTIMATED EXPENSES	<u>(\$190,000)</u>	<u>-\$32,683</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017		<u>\$58,706</u>

FUND: SOCIAL SECURITY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE						91,389
ADMINISTRATION						
REVENUES						
PROPERTY TAXES						
15-01-01-022-0401 PROPERTY TAXES - WILL CO.		0	0	159,335	0	148,102
15-01-01-022-0402 PROPERTY TAXES - KENDALL CO.		0	0	9,839	0	9,165
TOTAL PROPERTY TAXES		0	0	169,174	0	157,267
INTEREST INCOME						
15-01-01-026-0404 INTEREST ON INVESTMENTS		0	0	56	0	50
TOTAL INTEREST INCOME		0	0	56	0	50
MISC. INCOME						
15-01-01-028-0415 REIMBURSEMENTS		0	0	0	0	0
Sr. Coordinator Wage Reimb FY17						
TOTAL MISC. INCOME		0	0	0	0	0
TOTAL ADMINISTRATION		0	0	0	0	0
TOTAL REVENUES: ADMINISTRATION		0	0	169,230	0	157,317
EXPENSES						
ADMINISTRATION						
CONTRACTUAL SERVICES						
15-01-01-038-0652 SOCIAL SECURITY/MEDICARE PYMTS		0	0	175,086	0	190,000
TOTAL CONTRACTUAL SERVICES		0	0	175,086	0	190,000
TOTAL ADMINISTRATION		0	0	175,086	0	190,000
TOTAL ADMINISTRATION		0	0	175,086	0	190,000
TOTAL REVENUES		0	0	169,230	0	157,317
TOTAL EXPENSES		0	0	175,086	0	190,000
SURPLUS (DEFICIT)		0	0	(5,856)	0	(32,683)
TOTAL FUND REVENUES & BEG. BALANCE		0	0	169,230	0	248,706
TOTAL FUND EXPENSES		0	0	175,086	0	190,000
FUND SURPLUS (DEFICIT)		0	0	(5,856)	0	58,706

PLAINFIELD PARK DISTRICT
CAPITAL PROJECTS FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2017

ESTIMATED REVENUES:

	2017 BUDGET
TRANSFER FROM OTHER FUNDS	791,000
INTEREST ON INVESTMENTS	10,000
CAPITAL INITIATIVE FEES	27,600
2016 REFERENDUM BOND PROCEEDS	4,500,000
TOTAL REVENUES:	<u>5,328,600</u>

ESTIMATED EXPENSES:

		APPROPRIATION
PROFESSIONAL SERVICES	7,500	8,250
BUILDING/STRUCTURE REPAIRS	80,600	88,660
INFORMATION TECHNOLOGY	133,263	146,589
CAPITAL INITIATIVE	35,000	38,500
RECREATION CENTER-ADA	219,209	241,130
VEHICLES	138,600	152,460
EQUIPMENT	40,000	44,000
BIKE PATHS	50,000	55,000
PARK IMPROVEMENTS	167,500	184,250
CLOW STEPHENS	3,700	4,070
CONTINGENCY	100,000	110,000
2016 REFERENDUM BONDS-PROFESSIONAL SERVICES	50,000	55,000
2016 REFERENDUM BONDS-PARK IMPROVEMENTS	945,000	1,039,500
2016 REFERENDUM BONDS-RECREATION CENTER	3,500,000	3,850,000
TOTAL EXPENSES:	<u>5,470,372</u>	<u>6,017,409</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2017	\$1,204,662
TOTAL ESTIMATED REVENUE	\$5,328,600
TOTAL ESTIMATED EXPENSES	<u>(\$5,470,372) -\$141,772</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2017	<u>\$1,062,890</u>

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
BEGINNING BALANCE							1,204,662
ADMINISTRATION							
INTEREST INCOME							
09-01-01-026-0404	INTEREST ON INVESTMENTS	0	0	80	95	0	10,000
TOTAL INTEREST INCOME		0	0	80	95	0	10,000
MISCELLANEOUS INCOME							
09-01-01-028-0423	IMPACT FEES	0	0	28,000	25,431	0	27,600
PJC AD17							
Spr./Fall PSA AD17							
Spr./Fall PAC AD17							
09-01-01-028-0427	TRANSFER FROM OTHER FUNDS	0	0	1,048,207	76,552	0	791,000
Corporate FY17							
Recreation FY17							
TOTAL MISCELLANEOUS INCOME		0	0	1,076,207	101,983	0	818,600
TOTAL ADMINISTRATION		0	0	1,076,287	102,078	0	828,600
2016 REFERENDUM BONDS							
2016 REFERENDUM BONDS							
09-01-05-028-0408	BOND PROCEEDS SALE	0	0	0	0	0	4,500,000
TOTAL 2016 REFERENDUM BONDS		0	0	0	0	0	4,500,000
TOTAL 2016 REFERENDUM BONDS		0	0	0	0	0	4,500,000
TOTAL REVENUES: ADMINISTRATION		0	0	1,076,287	102,078	0	5,328,600
EXPENSES							
ADMINISTRATION							
CONTRACTUAL SERVICES							
09-01-01-038-0662	PROFESSIONAL SERVICES	0	0	15,000	12,500	0	7,500
Eaton Barn Stabilization							
TOTAL CONTRACTUAL SERVICES		0	0	15,000	12,500	0	7,500
REPAIRS & MAINTENANCE							
09-01-01-046-0776	BUILDING/STRUCTURE REPAIRS	0	0	39,100	5,591	0	80,600
Equipment Life/Transfer							
Fire/Security Upgrades							
TOTAL REPAIRS & MAINTENANCE		0	0	39,100	5,591	0	80,600

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION							
ADMINISTRATION							
CAPITAL EXPENDITURES							
09-01-01-052-0663	INFORMATION TECHNOLOGY						
	Recable Rec/Admin Building	0	0	206,000	52,732	0	133,263
	IT Switches						
	VOIP Phone System						
	Firewall Replacement						
	Finance Software Bal as Nov 30						
	Payroll Timekeeping Software						
09-01-01-052-0735	CAPITAL INITIATIVE FEE EXPENSE	0	0	35,000	18,910	0	35,000
	Improvement to Facilities Impa						
09-01-01-052-0782	CAPITAL PROJECTS-ADA	0	0	555,500	424,538	0	0
09-01-01-052-0790	VEHICLES	0	0	104,566	104,594	0	138,600
	Two 15 passenger Vehicles						
	Replace #10 F 350						
	Transit/Custodial (replace #13						
09-01-01-052-0791	EQUIPMENT	0	0	85,342	10,700	0	40,000
	Replace 2004 Mower						
	2-6ft 0 Turns (replace 04&08)						
09-01-01-052-0802	BIKE PATHS	0	0	859,984	92,011	0	50,000
	DRT Land Acquisition						
09-01-01-052-0841	PARK IMPROVEMENTS	0	0	281,500	211,383	0	167,500
	Harvest Glen						
	Commons						
	Electric Park Canoe						
	NW Comm Park Court Removal						
	Mather Woods Maint Yard Fence						
	Park Signage						
09-01-01-052-0854	RECREATION CENTER-ADA	0	0	0	0	0	219,209
	Recreation Center - ADA						
09-01-01-052-0855	CLOW STEPHENS	0	0	7,083	3,350	0	3,700
	Clow Stephens Memorial						
09-01-01-052-0999	CONTINGENCY	0	0	50,000	0	0	100,000
TOTAL CAPITAL EXPENDITURES							
		0	0	2,184,975	918,218	0	887,272
TOTAL ADMINISTRATION							
		0	0	2,239,075	936,309	0	975,372

2016 REFERENDUM BONDS



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PLAINFIELD PARK DISTRICT
 DETAILED BUDGET REPORT

PAGE: 3

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2014-- ACTUAL	--2015-- ACTUAL	BUDGETED	2016 12 MO. ACTUAL	PROJECTED	--2017-- REQUESTED BUDGET
ADMINISTRATION							
2016 REFERENDUM BONDS							
CONTRACTUAL SERVICES							
09-01-05-038-0662	PROFESSIONAL SERVICES	0	0	0	0	0	50,000
	Four Seasons Redevelopment						
	50,000.00						
TOTAL CONTRACTUAL SERVICES							
		0	0	0	0	0	50,000
CAPITAL EXPENDITURES							
09-01-05-052-0841	PARK IMPROVEMENTS	0	0	0	0	0	945,000
	Kendall Ridge						
	75,000.00						
	Village Green						
	100,000.00						
	Van Horn West						
	150,000.00						
	Ballfield Lighting-3-nwc/bott						
	600,000.00						
	Frisbee Golf Course Improvemen						
	20,000.00						
09-01-05-052-0854	RECREATION CENTER	0	0	0	0	0	3,500,000
	Indoor Rec Center Development						
	3,500,000.00						
TOTAL CAPITAL EXPENDITURES							
		0	0	0	0	0	4,445,000
TOTAL 2016 REFERENDUM BONDS							
		0	0	0	0	0	4,495,000
TOTAL ADMINISTRATION							
		0	0	2,239,075	936,309	0	5,470,372
TOTAL REVENUES							
		0	0	1,076,287	102,078	0	5,328,600
TOTAL EXPENSES							
		0	0	2,239,075	936,309	0	5,470,372
SURPLUS (DEFICIT)							
		0	0	(1,162,788)	(834,231)	0	(141,772)
TOTAL FUND REVENUES & BEG. BALANCE							
		0	0	1,076,287	102,078	0	6,533,262
TOTAL FUND EXPENSES							
		0	0	2,239,075	936,309	0	5,470,372
FUND SURPLUS (DEFICIT)							
		0	0	(1,162,788)	(834,231)	0	1,062,890

FY 2017 Projects	Capital Request	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
DRAFT					
Vehicles					
#13 Ranger	\$ 25,000	\$ -		Replace with Transit/Custodial	
#9 F250 Replace	\$ 31,600	\$ -		Replace with 350	
Ford 450 22 Passenger Bus	\$ 41,000	\$ 14,000		15 passenger	replacing the F450 22p with two 15p vehicles that will not require a CDL
15 Passenger Commercial Cut-Away	\$ 41,000	\$ 14,000		15 passenger -New	above
Vehicle Total	\$ 138,600	\$ 28,000	\$ -		
Equipment					
6 ft Zero Turn Mower (2)	\$ 25,000	\$ -		Replace 2004 & 2008	
Equipment Total	\$ 25,000	\$ -	\$ -		
Playgrounds/Parks					
Harvest Glen	\$ 75,000	\$ 75,000		Built in 1999 current playground is in poor condition and replacement parts are becoming expensive to purchase.	
Commons	\$ 5,000	\$ 5,000		replace climber on basketball court with Exofit system/Matching grant received.	
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.	

FY 2017 Projects DRAFT	Capital Request	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Kendal Ridge		\$ 75,000	\$ 75,000	Identified in Master Plan	Referendum Bond Contingent for 2017
Village Green		\$ 100,000	\$ 100,000	Review of age and condition of playground equipment identifies installation as a 1999, placing the life cycle at 18 years. One of the most heavily utilized playground within system,	Referendum Bond Contingent for 2017
Van Horn		\$ 150,000	\$ 150,000	Identified in Master Plan, originally for 2018	Referendum Bond Contingent for 2017
Ballfield Lighting			\$ 600,000	Northwest Community Bott Park	Referendum Bond Contingent for 2017

FY 2017 Projects		Capital Request	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
DRAFT	Special Designation Total	\$ 3,700	\$ 50,000	\$ -		
Marketing						
	Park Signage	\$ 15,000	\$ -		Updating of various Park signs throughout the District.	
	Marketing Total	\$ 15,000	\$ -	\$ -		
Information Technology						
	Finance Software	\$ 51,763	\$ -		Purchased in 2001 the current MSI software is expired and will no longer be updated. New software will be more user friendly.	remaining balance of approved FY 2016 project amount
	Payroll Software	\$ 20,000	\$ -		Purchase of parks management software to track, inventory, purchase and Work order requests.	continue evaluation
	VOIP (Voice Over Internet Protocol) Phone System	\$ 34,000	\$ -		Existing phone system is 19 years old and it has become harder to find parts for the Lucent system.	
	Recable i.t. Admin Building	\$ 7,500	\$ -		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.	

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FY 2017 Projects DRAFT	Capital Request	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
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.	Carry over project from FY 2016
Avery Preserve			\$ 20,000	Frisbee Golf Course improvement due to delapidated condition course has become. Originally an Eagle Scout project, users have request more development.	Referendum Bond Contingent for 2017
Mather Woods Lot Fencing	\$ 25,000			In efforts to improve the Mather Woods South Shop, section off work yard and provide additional security.	
Capital Initiative Improvements	\$ 35,000			Improvements to Affiliate used facilities where the main benefactor is the Affiliate or excessive wear or preventative maintenance is due to specific usage.	
Playgrounds/Parks Total	\$ 107,500	\$ 335,000	\$ 945,000		
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	\$ -	\$ -		
Special Designation					
Clow Stevens Entrance	\$ 3,700	\$ -		Remaining Balance for Entrance way design memorial	
ADA General Transition		\$ 50,000		Improving issues identified within the ADA Transition Plan	

FY 2017 Projects DRAFT	Capital Request	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Firewall and IT Swithc Replacement	\$ 12,000	\$ -		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.	
Information Technology Total	\$ 133,263	\$ -	-		
Structures					
Fire/Security Upgrades	\$ 75,000	\$ -			Grant - carryover FY16
Structures Total	\$ 75,000	\$ -	-		
Buildings					
Fire/Security Upgrades	\$ 75,000	\$ -		Address Fire/Security Systems at: RAC Streams NTEC Main, North, and South Shops	System Updating and Unification

FY 2017 Projects DRAFT	Capital Request	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Equipment Lift / Relocations	\$ 5,600			Purchase of an equipment lift to compliment our vehicle lift.	Relocation to North Shop. Carry over project from FY 2016
Recreation Facility		\$ 444,209	\$ 3,500,000	Indoor Recreation Facility (50%)	Approved through Referendum 2016
Buildings Total	\$ 80,600	\$ 444,209	\$ 3,500,000		
Professional Services					
Eaton Barn Stabilize Structure	\$ 7,500	\$ -		Assess and Receive second opinion of stabilization of Eaton barn.	
Four Seasons	\$ -		\$ 50,000	Design and Engineering	
Professional Services Total	\$ 7,500	\$ -	\$ 50,000		
Total	\$ 636,163	\$ 857,209	\$ 4,495,000		

APPENDIX A

FUND BALANCE/NET ASSETS POLICY

Purpose

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/net assets to mitigate current and future risks and to ensure tax rates. Fund balance/net asset levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the Corporate Fund to evaluate the Government's continued creditworthiness.

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

- 1) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
- 3) Unrestricted Fund Balance – is made up of three components:
 - A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
 - B) Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
 - C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: non-spendable (if funds become spendable), restricted, committed, assigned, unassigned.

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board of Commissioners of the Park District. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Government's intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

Minimum Unrestricted Fund Balance Levels

Governmental Funds

Corporate Fund

Purpose – Is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance targets should represent no less than five months and no more than six months of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board's discretion.

Special Revenue Fund

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance - The portion of fund balance derived from property taxes will be legally restricted.

The District's special revenue funds include IMRF, Social Security, Liability Insurance, Audit, Museum, Paving & Lighting, Police Protection, Unemployment, Recreation, and Special Recreation Funds.

The IMRF, Social Security, and Liability Insurance Funds - Fund balance target is no less than four months and no more than five months of operating expenditures.

The Audit, Museum, Paving & Lighting, Police Protection, and Unemployment Funds– When taxes are levied for these funds, the fund balance target is no less than four months and no more than five months of operating expenditures.

Recreation Fund - Assigned fund balance target should represent no less than five months and no more than six months of operating expenditures.

Special Recreation Fund – Fund balance target is 5% of operating expenditures. The vast majority of amounts levied for this fund are transferred to the LCSRA (Lily Cache Special Recreation Association) to provide for the recreational needs of the special needs population. Additional taxes may be levied in this fund for related purposes that are consistent with the purpose of the fund.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should be a maximum the amount of the next principal and interest payment due.

Capital Projects Fund

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Financing – Debt financing, grants, or interfund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. Increases or decreases in fund balances are associated with the specific projects planned. Therefore, no specific target is established for this fund.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:

- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)

- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors change, the Government should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

SPENDING POLICY (FLOW OF FUNDS) – The Park District will spend the most restricted dollars before less restricted in the following order:

1. Non-spendable (if funds become spendable)
2. Restricted
3. Committed
4. Assigned
5. Unassigned

AUTHORITY – The Executive Director of the Park District will determine if a portion of fund balance should be assigned.

REPORTING – Staff will prepare and include in the budget document a schedule that shows the status of the Park District's balances compared to the targets outlined in this policy. The Executive Director is given authority within this policy to assign fund balances to specific projects or planned expenditures.

MINIMUM TARGETS – Staff will monitor the major revenue collections and the amount of cash available by reviewing the monthly financial reports. During the year, if revenue projections suggest that revenue will not meet expectations, and the fund target(s) will not be met by year end, the Executive Director will take the following actions to reach the goals established in the adopted budget:

- Review expenditures/expenses with Directors
- Reduce capital asset expenditures/expenses
- Reduce operational expenditures/expenses, where appropriate, while maintaining the adopted budget goals
- Present to the Board of Park Commissioners other expenditure/expense control options, including those that might modify the goals established in the adopted budget

EXCEPTIONS TO THE POLICY – If the Board adopts a budget that does not meet the parameters of this policy, then the budget will include a plan for adhering to this Policy within a three-year period.

APPENDIX B

CAPITAL ASSET POLICY

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, and any amendments heretofore, 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 purchase 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.

Capital Assets Useful Lives are as follows:

	<u>Useful Life in Years Threshold</u>	<u>Capitalization</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

* Source of Useful Life – Internal Revenue Service, Part1, Chapter 35, Section 6.9

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.

APPENDIX C

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)

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.

A. 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.

B. 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.

C. 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.

D. 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.

APPENDIX D

PURCHASING POLICY

Purpose

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.

IV. Purchases Between \$10,000.00 to \$24,999.99

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 \$25,000

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 \$25,000. 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.

XI. Emergency Purchases

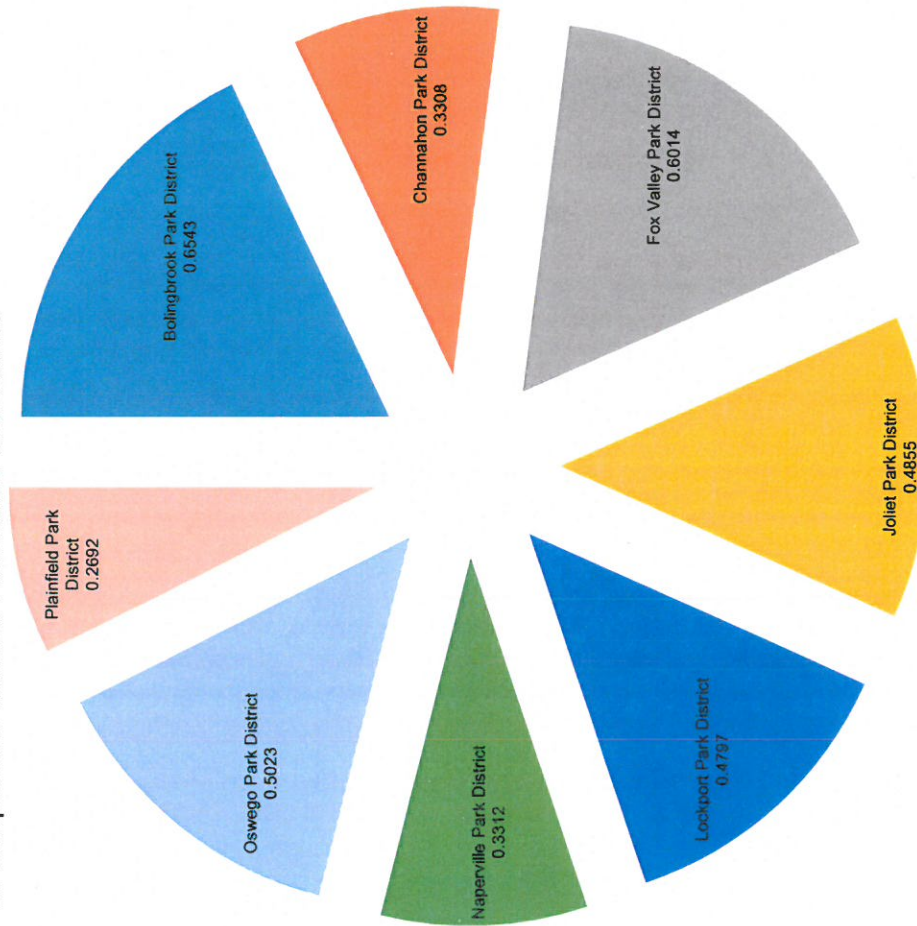
In the course of District operations, it may be necessary from time to time for employees to make purchases on an emergency basis. An emergency purchase shall be considered to be warranted when the purchase of supplies, equipment or service is necessary, without strict adherence to the purchase order procedure, to maintain continuation of vital District services, with the Executive Director's approval. If the cost is in excess of \$25,000.00 the bid approval process must be adhered to, unless $\frac{3}{4}$ of the members of the Board approve by resolution that the emergency is exempt from bidding. The Board President will be notified of the emergency purchase prior to the purchase. Board members will be informed of the emergency purchase within 24 hours of the purchase and will approve at the next regularly scheduled board meeting.

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.

APPENDIX E - Park District Tax Rate Comparisons

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



APPENDIX F
Plainfield Park District
Property Tax History

	Levy Year 2007	Levy Year 2008	Levy Year 2009	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Estimated Levy Year 2016
Total Assessed Value	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	2,248,289,511	2,319,531,847	2,436,000,000
% Change in EAV	10.01%	5.59%	0.22%	-6.98%	-6.54%	-6.89%	-4.27%	0.11%	3.17%	5.02%
Tax Extension										
Aggregate Levy	3,584,570	3,802,580	3,857,191	3,958,388	4,036,158	4,231,094	4,290,154	4,416,554	4,469,288	4,553,458
Bonds	796,645	824,098	857,701	832,976	864,124	900,398	864,704	970,922	983,318	908,591
Special Recreation	388,589	465,542	327,358	490,527	491,171	571,937	539,075	775,450	790,797	852,600
Total Extension Grant Tax	4,769,803	5,092,220	5,042,250	5,281,891	5,391,453	5,703,429	5,693,933	6,162,926	6,243,403	6,314,649
% Change in Tax Extension										
Aggregate Levy	7.32%	6.08%	1.44%	2.62%	1.96%	4.83%	1.40%	2.95%	1.19%	1.88%
Bonds	6.06%	3.45%	4.08%	-2.88%	3.74%	4.20%	-3.96%	12.28%	1.28%	-7.60%
Special Recreation	10.03%	19.80%	-29.68%	49.84%	0.13%	16.44%	-5.75%	43.85%	1.98%	7.82%
Total % Change in Tax Extension	7.32%	6.76%	-0.98%	4.75%	2.07%	5.79%	-0.17%	8.24%	1.31%	1.14%
Tax Rate										
Aggregate Levy	0.1309	0.1315	0.1331	0.1468	0.1602	0.1805	0.191	0.1965	0.1927	0.1869
Bonds	0.0291	0.0285	0.0296	0.0309	0.0343	0.0384	0.0385	0.0432	0.0424	0.0373
Special Recreation	0.0142	0.0161	0.0113	0.0182	0.0195	0.0244	0.0240	0.0345	0.0341	0.0350
Total Direct Tax Rate	0.1742	0.1761	0.1740	0.1959	0.2140	0.2433	0.2535	0.2742	0.2692	0.2592

o Report displays the change in Equalized Assessed Value, Total Tax Extension, and Tax Rate from 2007 Actual through 2016 Estimated.

APPENDIX G
Annual Debt Service Levy
Bond Payment Schedule

General Obligation Limited Tax Bonds

	Levy Year		2016		2017		2018		2019		2020		2021		2022		2023		2024		2025		2026		2027		2028	
	Payable		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			118,965	146,445	182,540	182,695	182,695	182,525	182,025	176,355	175,513	174,390	177,880	175,890	168,630													
Series 2010			649,600																									
Series 2015A			140,026	111,755	74,833																							
Total Annual Debt Service Levy			908,591	258,200	257,373	182,695	182,525	182,025	176,355	175,513	174,390	177,880	175,890	168,630														

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.