



# ANNUAL BUDGET FISCAL YEAR 2018



*Transitions &  
Transformations*



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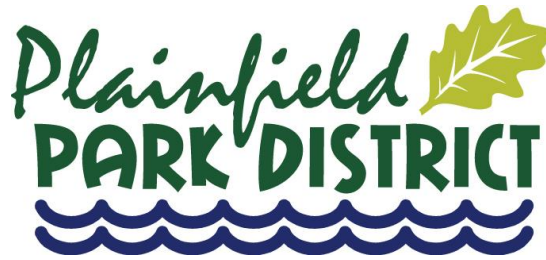
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### **BOARD OF COMMISSIONERS**

Mary Kay Ludemann, President  
Ridgley Ann “Mimi” Poling, Vice President  
Peter Steinys, Commissioner  
Rob Ayres, Commissioner  
Heather Kazmark, Commissioner  
Bill Thoman, Commissioner  
Rebecca Hosford, Commissioner  
Jason Rausch, Commissioner

### **LEADERSHIP TEAM**

Carlo Capalbo, MPA, CPRE, Executive Director  
Wendi Calabrese, CPRP, Director of Administrative Services  
Maureen Nugent, MBA, Director of Finance & Information Technology  
Jennifer Rooks-Lopez, ASLA, LEED AP BD & C, Director of Parks & Planning  
Cheryl Crisman, MA, CPRP, Director of Recreation

### **ADMINISTRATIVE OFFICE**

Plainfield Township Park District  
Recreation Administration Center  
23729 West Ottawa Street  
Plainfield, Illinois 60544



## MISSION, VISION, VALUES

### 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 2018 Budget Transmittal

Honorable Commissioners:

We are pleased to present for your consideration the proposed 2018 Plainfield Township Park District Budget and Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2018 and ending December 31, 2018. 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 64 playgrounds on 91 parks on approximately 1300 acres of land. A comprehensive list of the District's facilities is included in this report. Facilities include an administration/recreation center, Normantown Trails Equestrian Center, Ottawa Street Pool, and Streams Recreation Center. As of the fiscal year end December 31, 2017, the District employs 32 full time staff, 63 part time employees, 72 seasonal employees and numerous volunteers in the following areas: Administration, Finance and Information Technology, Human Resources, Marketing, Parks and Planning, and Recreation. The District is a member of the National Park and Recreation Association (NRPA), Illinois Park and Recreation Association (IPRA), Illinois Association of Park Districts (IAPD) and is an Illinois IAPD/IPRA Distinguished Accredited Agency. 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.

### **Budget and Accounting Changes**

The District adopted a revised purchasing policy at the July 12, 2017 board meeting; the revised policy is in Appendix D of this submittal.

The District selected and began new financial software implementation in fiscal year 2017. The District's financial software, Tyler's Incode, went live on May 1, 2017.

### **Budget Summary**

The Board and staff have proactively monitored and adjusted the budget based on the conditions observed in the national, regional and local economies. Those trends have led to changes in long-range plans and budget projections. Cost containment measures implemented in earlier fiscal years have worked effectively as total expenses are consistent with past performance and have resulted in balanced budgets and healthy reserve levels. The 2018 proposed budget reflects conservative increases in areas with proven growth, those mandated by law or Board policy. The following will highlight the major operational components of the proposed budget with trends, statistical information and summaries which should help in understanding the budget's impact in the community using the big picture view.

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

#### **2018 Budget Overview:**

- Consolidated revenue for 2018 is \$11.1 million
- Consolidated expenditures for 2018 total \$22.5 million
- Proposed decrease to reserves is \$2.045 million
- Capital Improvement Plan Budget totals \$12 million
- Tax support for the 2018 budget is 75%, which is three percent less than 2017 levels (excluding bond sale proceeds in 2017)

In addition to the projects budgeted in the 2018 Capital Improvement Plan, the District has \$3.8 million in projects that have been carried over into the upcoming year but were appropriated in prior years.

The table below summarizes 2016's actual financial results, 2017's budgeted and year end estimated totals, along with the 2018 budget. Operating revenues increased 4%, 2% of which is attributable to a 2% increase in property tax revenue. Operating expenditures are expected to increase 43% compared to the 2017 year end estimate, yet only a 10% increase over 2017's budget. The increased operating expenditures are primarily attributable to an increase in staffing levels (five new budgeted positions), a \$600,000 increase in budgeted transfers to capital, and budgeted increases in materials and supplies and contractual services. Operating deficit represents a 487% decrease over 2017's estimated operating surplus; yet only a less than 47% decrease in 2017's budgeted operating deficit to 2018's operating budgeted deficit. This is a planned decrease based on the District's fund balance policy and re-budgeting 2017's operating expenses that were not fully expended. Non-operating revenue reflects a 67% decrease in revenue and an 897% increase in expenditures over 2017's estimated numbers. This is result of the District's \$9,520,000 bond sale in 2017, while only \$920,000 in bonds will be sold in 2018. The increase in expenditures is a result of the new recreation center's construction centers expenditures budgeted in 2018.

	2016	2017	2017	2018
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Operating				
Revenue	\$ 6,942,008	\$ 7,064,692	\$ 6,945,647	\$ 7,248,843
Expense	(5,368,137)	(8,389,932)	(6,443,841)	(9,192,459)
Operating Surplus	1,573,871	(1,325,240)	501,806	(1,943,616)
Non-Operating				
Revenue	1,015,249	6,237,191	11,743,293	3,906,048
Capital Expense	(1,021,238)	(5,470,372)	(1,237,529)	(12,340,253)
Debt Expense	(1,002,572)	(908,591)	(918,971)	(973,624)
Other Financing Sources	22,934			
Net Surplus	588,244	(1,467,012)	10,088,599	(11,351,445)

### 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 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 75% 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 15%). The District's 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.

### 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, 2017 has proven more stable in regard to employment and the stock market. The December, 2017 U.S. unemployment rate was 4.1%; Illinois was 4.8%, and Will County, in which 90% of the District falls within, was 5.0%. The CPI-U for the twelve month period ending December, 2017 was 2.5%, which is an increase of 0.4% over the 2016 annual CPI-U.

Real estate investment in Plainfield continued to increase in 2017 which has been a trend for the past three 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 \$22 million dollars in new property growth for the 2017 tax year. The District forecasts a 5.1% increase in the District's overall Equalized Assessed Valuation; from \$2.46 billion to \$2.58 billion.

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. The budget documents reflect no activity for fiscal year 2015. This is due to the fact that the District implemented new financial software in 2017 and determined that the fact that Fiscal Year 2015 was a short year (due to a change in fiscal year dates) that the 2015 data was not a useful benchmark.

### **Future**

The police and museum funds are currently not being utilized. There are remaining cash balances of \$4,500 and \$48,000 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





## 2018 Goals & Objectives 2017 District Goals Overview

### 2017 DISTRICT GOALS OVERVIEW

As the District progresses through our five-year Comprehensive Master Plan, the focus continues on the eighteen (18) core goals areas that are broken down into specific objectives correlating to each fiscal year. These goals were tied to the established Strategic Atlas that identified the desired outcomes from the District's three operating areas of Administrative, Parks and Facilities, and Recreation. As team members strived towards the establishment of those goals, focus has been placed on the objectives.

The Administrative Section of the goals covers the largest portion of the plan where nine (9) of the 18 core goals were developed. The focus around these core goals is seen in marketing, finance, IT and overall agency operation initiatives. During the course of 2017 the District and its team members continued to make large strides in working toward accomplishment of these core goals.

A large success for the agency was the approval of the review committee establishing the Plainfield Park District as an IAPD/IPRA Distinguished Accredited Agency. This effort created many new policies and review of existing policies as well as the creating of required plans and processes. The District created operating manuals for all departments and approved a new central policy center in the Administrative Policy. Through board actions both a succession plan and capital improvement plan was established allowing for better fiscal forecasting and individual team development for career advancement. This continues to aid towards developing an organizational culture of excellence.

The District continued its focus area on the Communication and Marketing function, both internal and external. Several large team meetings were held for the continual training and information dissemination amongst the district team. Looking externally, the efforts were established and continued toward a new website to allow for greater user compatibility and information availability. To aid in this area, a part-time marketing assistant was created and filled to assist in distributing and marketing District information to our constituency. This addition also moved toward the enhancement of solicitation of sponsorships and advertisements to help offset costs to the end users of various District events and programs.

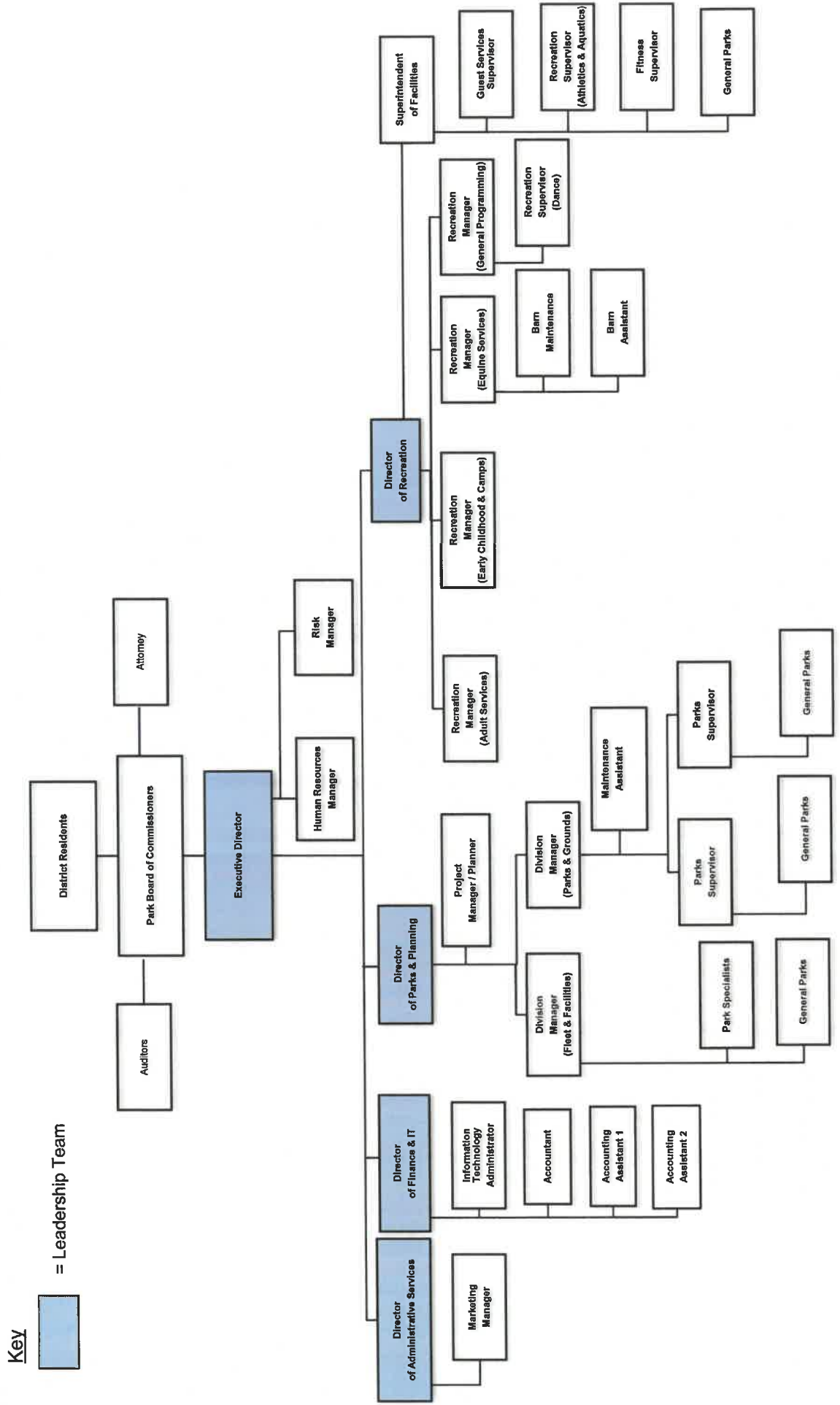
Fiscal awareness continues to be a backbone of our District. After the district passed a 10.5 million dollar referendum in 2016, bond issuance was a focal point for capital in 2017. The District worked toward the ability to capitalize on investments and engaged with PMA for both bond proceeds and reserve fund investing to garnish greater revenue. There was also an in-depth review of the cost recovery model under the Administrative Policy Manual review to determine sufficient levels of fees being charged for end users.

Looking into the technology and communications, the District saw several advancements with new software implementation for both fiscal and recreational functions. As the District continues to move forward, the continued updating of our IT hardware and needs was reviewed and completed and an in-house IT Administrator was looked at as a needed position moving forward.

The District continues to grow and excel. As we move forward into 2018, we shall see the construction of our indoor recreation facility continue. There will also be a continued supported push to enhance and strengthen our risk management program as we move toward our first formal review with PDRMA. The launch of a website in the early part will be a focal part to continued improved communication along with the addition of a Communication Coordinator to enhance our social media presence. 2018 brings an exciting year that continues to show the strength of the District and prosperity it brings to its residents.



PLAINFIELD TOWNSHIP PARK DISTRICT ORGANIZATION CHART



*Carlo J. Capello*

## Employees by Function

	12 mos. Actual June 30, 2015	6 mos. Actual Dec 31, 2015	12 mos. Actual Dec 31, 2016	12 mos. Actual Dec 31, 2017	12 mos. Budget Dec 31, 2018	
<b>Finance/Administration</b>						
Full-Time Employees	5	5	6	5	6	(A)
Part-Time Employees	2	2	1	2	2	
Seasonal Employees	-	-	-	-	-	
<b>Planning</b>						
Full-Time Employees	1	1	1	1	2	(B)
Part-Time Employees	-	-	-	-	-	
Seasonal Employees	-	-	-	-	-	
<b>Recreation</b>						
Full-Time Employees	12	12	9	8	12	(C)
Part-Time Employees	53	54	68	59	59	
Seasonal Employees	39	14	17	23	23	
<b>Park Maintenance</b>						
Full-Time Employees	25	22	17	18	18	
Part-Time Employees	2	-	-	2	2	
Seasonal Employees	14	9	13	13	13	
<b>Pool</b>						
Full-Time Employees	-	-	-	-	-	
Part-Time Employees	-	-	-	-	-	
Seasonal Employees	59	43	44	36	36	
<b>Total Full-Time</b>	43	40	33	32	38	
<b>Total Part-Time</b>	57	56	69	63	63	
<b>Total Seasonal</b>	112	66	74	72	72	
<b>Total</b>	212	162	176	167	173	

(A) 2018 Budget includes the addition of an I.T. Manager in Administration.

(B) 2018 Budget includes the addition of a Planner.

(C) 2018 Budget includes the re-hire of the departed Guest Services Manager and the following 3 positions associated with the new Recreation Center: Aquatics/Athletics Mgr., Fitness Mgr. and Custodian.



## **Park District Facilities**

Recreation/Administration Center  
23729 W. Ottawa Street

Annex  
23805 W. Ottawa Street

Streams Recreation Center  
24319 Cedar Creek Lane

Normantown Equestrian Center  
12151 S. Normantown Road

Heritage Professional Center (leased)  
24023 W. Lockport Street

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

Ottawa Street Pool  
23820 W. Ottawa Street

Maintenance –Four Season Shop  
22500 W. Lockport Street

Maintenance- North Shop  
12263 S. Normantown Road

Maintenance-South Shop  
24934 W. Renwick

**Plainfield Park District - Listing of Parks & Amenities****Size in Acreage**

NAME	SIZE	CLASS
Andrew Meari	0.92	Pocket Park
Aspen Falls	2.9	Pocket Park
Aspen Meadows	1.64	Pocket Park
Auburn Lakes	25.36	Neighborhood Park
Autumn Fields	2.38	Pocket Park
Autumn Lakes	0.35	Pocket Park
Aux Sable	7	Neighborhood Park
BoyScout	5	Community Park
Brookside	1.37	Pocket Park
Cambridge Run	5.39	Neighborhood Park
Caterbury Woods	26.25	Neighborhood Park
Caton Ridge	21.57	Neighborhood Park
Caton Ridge West	2.99	Pocket Park
Champion Creek	7.58	Neighborhood Park
Clearwater Springs	21	Neighborhood Park
Clow Stephens	106.52	Community Park
Commons	3.21	Pocket Park
Creekside	14.73	Neighborhood
Crossings at Wolf Creek	6	Neighborhood Park
Cumberland	2.61	Pocket Park
Darcy	3.2	Pocket Park
Dayfield	0.69	Pocket Park
Dunmore Estates	10.81	Neighborhood Park
Eaton Preserve	76.6	Community Park
Electric Park	2.88	Special Use
Enclave	3.54	Natural Resource Area
Farmstone Ridge	17.89	Community Park
Fort Beggs Bike Trail	18.32	Park Trail
Four Seasons	133.09	Community Park
Four Seasons West/Avery Preserve	133.1	Community Park
Golden Meadows	5.71	Neighborhood Park
Golden Meadows 4	1.3	Pocket Park
Grand Prairie	0.22	School Park
Grand Prairie Tot	0.32	Pocket Park
Great Divide Bike Trail	45.8	Park Trail
Greg Bott	58.7	Community Park
Greywall Club	2.2	Pocket Park
Harvest Glen	12.6	Neighborhood Park
Heritage Green	5.5	Neighborhood Park
Heritage Lakes	0.29	Pocket Park
Heritage Meadows	12.3	Neighborhood Park
Heritage Oaks	3.9	Pocket Park
Hidden River	3.54	Pocket Park



**Plainfield Park District - Listing of Parks & Amenities**  
**Size in Acreage**

NAME	SIZE	CLASS
Indian Oaks	0.64	Pocket Park
John Leach Memorial	0.53	Pocket Park
Kelly	2.3	Pocket Park
Kendall Green	2.84	Pocket Park
Kendall Ridge	3.96	Pocket Park
Kendall Small	0.5	Pocket Park
Kensington	6.76	Neighborhood Park
Kings Crossing	1.56	Pocket Park
Lakewood	22.53	Neighborhood Park
Lakewood Falls Village	2.67	Pocket Park
Legends Soccer Fields	10	Neighborhood Park
Mather Woods	67.2	Natural Resource Area
McKenna Woods	1.16	Pocket Park
Norman Greenway	104.5	Natural Resource Area
Normantown Equestrian Center	6	Special Use
Normantown Trail	55	Park Trail
North Point	2.9	Pocket Park
Northwest Community	30.42	Community Park
Oaks at Van Horn	36	Natural Resource Area
Old Renwick Trail	28.45	Neighborhood Park
Ottawa	5.48	Community Park
Parkview Meadows	10.47	Neighborhood Park
Patriot Square	5.1	Neighborhood Park
Prairie Knoll	33.62	Natural Resource Area
Quail Run	2.7	Pocket Park
Ridge Road	77.48	Sports Center
River Point Estates	7.44	Park Trail
Riverside Parkway	42.01	Natural Resource Area
Riverside South	17.4	Natural Resource Area
Riverview	3.16	Natural Resource Area
Riverwalk	18.87	Natural Resource Area
Rock Ridge	5.8	Neighborhood Park
Springbank Greenway	12.3	Natural Resource Area
Streams Park	7.2	Neighborhood Park
Sunnyland	0.5	Pocket Park
Sunset Parkway	16.37	Neighborhood Park
The Ponds	5.56	Neighborhood Park
The Reserve	53.5	Natural Resource Area
Van Horn Woods	87.7	Community Park
Village Green	2.66	Pocket Park
Vintage Harvest	2.23	Pocket Park
Walkers Grove	3.55	School Park
Walkers Grove Tot	7.82	Neighborhood Park

**Plainfield Park District - Listing of Parks & Amenities**  
**Size in Acreage**

NAME	SIZE	CLASS
Water's Edge	0.19	Pocket Park
Wexford	1.16	Pocket Park
Whisper Glen	3.9	Neighborhood Park
Winding Creek	4.46	Neighborhood Park
Windsor Ridge	0.9	Pocket Park
Woodside	1.8	Pocket Park



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Plainfield Park District  
Illinois**

For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morrill*

Executive Director

## 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 December 31, 2015 and 2016 ending audit fund balance, estimated 2017 ending fund balance, and the budgeted 2018 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, 2017. The second chart represents the 2018 budgeted revenues and expenses through December 31, 2018 as well as the estimated ending fund balance at December 31, 2018.
- **Fund Balance Policy Minimum/Maximum Targets**
  - Report is based on estimated fund balances ending December 31, 2018 and using 2018 budgeted expenditures to calculate minimum and maximum fund balance targets.
- **Fund Balance History**
  - Report using fiscal year-end audit fund balances for fiscal years 2008 through 2016 and estimated 2017 (ending December 31, 2017) fund balances as well as, estimated 2018 fund balances (ending December 31, 2018).
- **Revenues by Source**
  - Chart representing the budgeted revenues received by the Plainfield Park District by source for 2018
- **Expenses by Category**
  - Chart representing the budgeted expenses by category to be paid by Plainfield Park District for 2018
- **Budgeted Interfund Transfers**
  - All 2018 budgeted transfers to Capital Projects from other funds.
- **Revenues by Fund**
  - Represents revenues by fund for 2018
- **Expenses by Fund**
  - Represents expenses by fund for 2018

## **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**

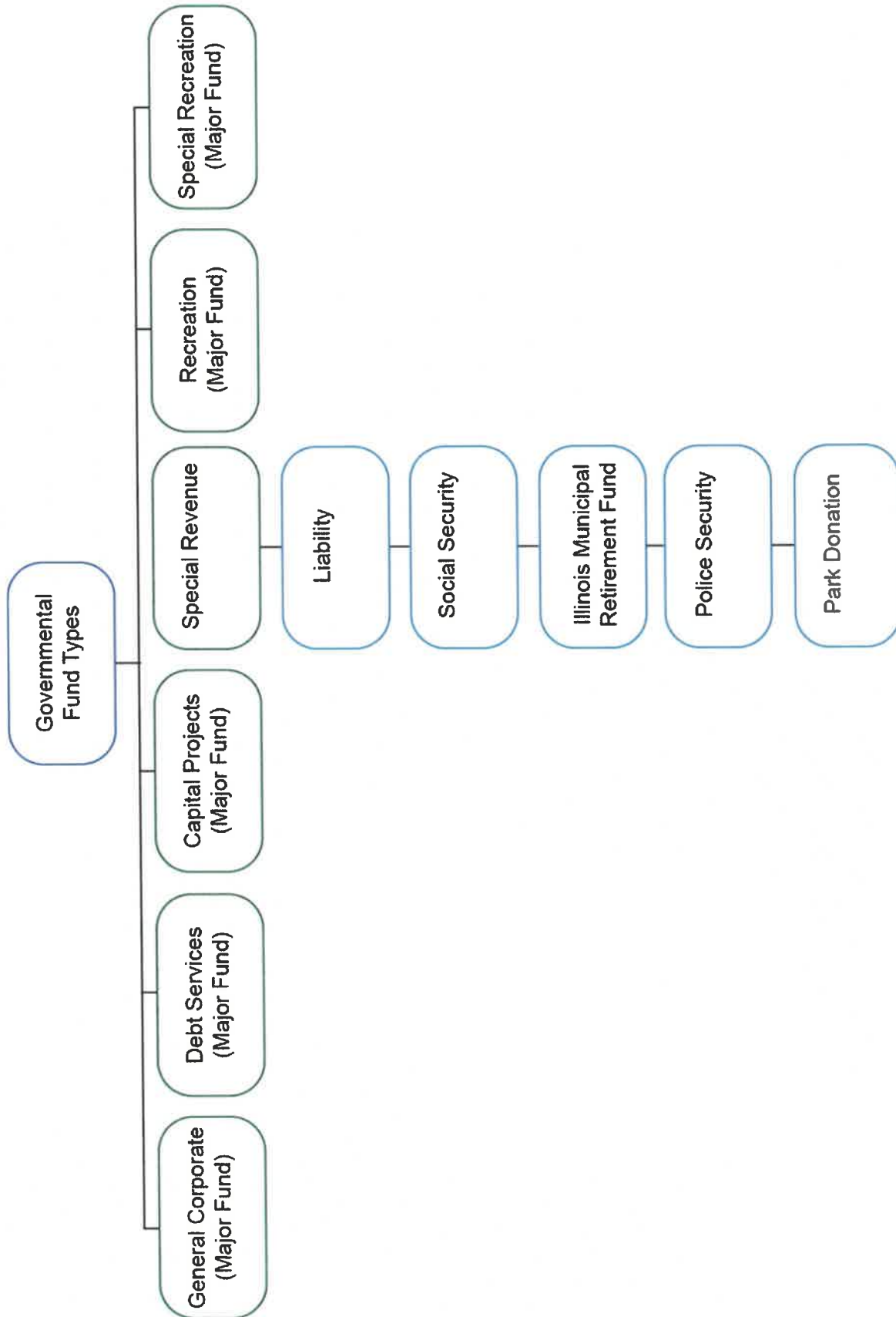
**Liability Fund** – This fund accounts for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

**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	2017 Estimated Projections				2018 Budget				Estimated 12/31/2017		2018			
		Audit	Audit	Revenues	Expenses	Fund Balance	Revenues	Expenses	Fund Balance	Net Income/Loss					
Operating Budgets															
01	Corporate Fund	1,811,302	2,236,935	3,166,103	2,776,445	2,626,593	3,236,408	4,103,424	1,759,577	(867,016)					
02	Recreation Fund	1,143,797	1,587,484	2,426,744	2,289,722	1,724,506	2,525,242	3,034,193	1,215,555	(508,951)					
03	Museum Fund	4,517	4,521	8	-	4,529	-	-	4,529	-					
06	Liability Fund	138,792	75,311	130,232	146,553	58,990	103,474	125,000	37,464	(21,526)					
07	I.M.R.F. Fund	197,260	172,264	211,535	272,073	111,726	301,740	312,500	100,966	(10,760)					
08	Debt Service Fund	5,676	8,948	918,684	918,971	8,661	973,624	973,624	8,661	-					
10	Working Cash	76,552	-	-	-	-	-	-	-	-					
12	Park Donation Fund	469,349	497,155	32,317	-	529,472	169,172	271,152	427,492	(101,980)					
13	Police Protection Fund	50,190	48,800	83	1,030	47,853	-	1,650	46,203	(1,650)					
14	Special Recreation Fund	398,577	781,205	853,654	787,963	846,896	907,800	1,423,892	330,804	(516,092)					
15	Social Security Fund	97,897	92,049	157,288	170,055	79,282	174,179	191,800	61,661	(17,621)					
16	Unemployment Fund	-	-	-	-	-	-	-	-	-					
Total Operating Budget:		4,393,909	5,504,672	7,896,648	7,362,812	6,038,508	8,391,639	10,437,235	3,992,912	(2,045,596)					
Capital Budgets															
09	Capital Projects Fund	1,759,360	1,236,841	10,792,292	1,237,529	10,791,604	2,763,252	12,069,101	1,485,755	(9,305,849)					
Total Capital Budgets		1,759,360	1,236,841	10,792,292	1,237,529	10,791,604	2,763,252	12,069,101	1,485,755	(9,305,849)					
Grand Totals		6,153,269	6,741,513	18,688,940	8,600,341	16,830,112	11,154,891	22,506,336	5,478,667	(11,351,445)					

o Report represents the December 31, 2015 & 2016 ending audit fund balances, estimated December 31, 2017 ending fund balance, and the estimated December 31, 2018 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

2017 Estimated Projections										
FUND	FUND NAME	12/31/2016 Audit	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	2,236,935	3,166,103	-	3,166,103	2,776,445	584,000	2,192,445	2,626,593	389,658
02	Recreation Fund	1,587,484	2,426,744	-	2,426,744	2,289,722	207,000	2,082,722	1,724,506	137,022
03	Museum Fund	4,521	8	-	8	-	-	-	4,529	8
06	Liability Fund	75,311	130,232	-	130,232	146,553	-	146,553	58,990	(16,321)
07	I.M.R.F. Fund	172,264	211,535	-	211,535	272,073	-	272,073	111,726	(60,538)
08	Debt Service Fund	8,948	918,684	-	918,684	918,971	-	918,971	8,661	(287)
10	Working Cash	-	-	-	-	-	-	-	-	-
12	Park Donation Fund	497,155	32,317	-	32,317	-	-	-	529,472	32,317
13	Police Protection Fund	48,800	83	-	83	1,030	-	1,030	47,853	(947)
14	Special Recreation Fund	781,205	853,654	-	853,654	787,963	-	787,963	846,896	65,691
15	Social Security Fund	92,049	157,288	-	157,288	170,055	-	170,055	79,282	(12,767)
	<i>Total Operating Budgets</i>	<i>5,504,672</i>	<i>7,896,648</i>	<i>-</i>	<i>7,896,648</i>	<i>7,362,812</i>	<i>791,000</i>	<i>6,571,812</i>	<i>6,038,508</i>	<i>533,836</i>
<i>Capital Budgets</i>										
09	Capital Projects Fund	1,236,841	10,792,292	791,000	10,001,292	1,237,529	0	1,237,529	10,791,604	9,554,763
	<i>Total Capital Budgets</i>	<i>1,236,841</i>	<i>10,792,292</i>	<i>791,000</i>	<i>10,001,292</i>	<i>1,237,529</i>	<i>0</i>	<i>1,237,529</i>	<i>10,791,604</i>	<i>9,554,763</i>
	<b>Grand Totals</b>	<b>6,741,513</b>	<b>18,688,940</b>	<b>791,000</b>	<b>17,897,940</b>	<b>8,600,341</b>	<b>791,000</b>	<b>7,809,341</b>	<b>16,830,112</b>	<b>10,088,599</b>

2018 Budget										
FUND	FUND NAME	Estimated 12/31/2017 Fund Balance	Revenues	Transfers	Revenues Net of Transfers	Expenditures	Transfers	Expenditures Net of Transfers	Estimated 12/31/2018 Fund Balance	Estimated 12/31/2018 Net Income/Loss
<i>Operating Budgets</i>										
01	Corporate Fund	2,626,593	3,236,408	-	3,236,408	4,103,424	800,000	3,303,424	1,759,577	(867,016)
02	Recreation Fund	1,724,506	2,525,242	-	2,525,242	3,034,193	325,000	2,709,193	1,215,555	(508,951)
03	Museum Fund	4,529	-	-	-	-	-	-	4,529	-
06	Liability Fund	58,990	103,474	-	103,474	125,000	-	125,000	37,464	(21,526)
07	I.M.R.F. Fund	111,726	301,740	-	301,740	312,500	-	312,500	100,966	(10,760)
08	Debt Service Fund	8,661	973,624	-	973,624	973,624	-	973,624	8,661	-
10	Working Cash	-	-	-	-	-	-	-	-	-
12	Park Donation Fund	529,472	169,172	-	169,172	271,152	271,152	-	427,492	(101,980)
13	Police Protection Fund	47,853	-	-	-	1,650	-	1,650	46,203	(1,650)
14	Special Recreation Fund	846,896	907,800	-	907,800	1,423,892	-	1,423,892	330,804	(516,092)
15	Social Security Fund	79,282	174,179	-	174,179	191,800	-	191,800	61,661	(17,621)
	<i>Total Operating Budgets</i>	<i>6,038,508</i>	<i>8,391,639</i>	<i>-</i>	<i>8,391,639</i>	<i>10,437,235</i>	<i>1,396,152</i>	<i>9,041,083</i>	<i>3,992,912</i>	<i>(2,045,596)</i>
<i>Capital Budget</i>										
09	Capital Projects Fund	10,791,604	2,763,252	1,396,152	1,367,100	12,069,101	-	12,069,101	1,485,755	(9,305,849)
	<i>Total Capital Budget</i>	<i>10,791,604</i>	<i>2,763,252</i>	<i>1,396,152</i>	<i>1,367,100</i>	<i>12,069,101</i>	<i>-</i>	<i>12,069,101</i>	<i>1,485,755</i>	<i>(9,305,849)</i>
	<b>Grand Totals</b>	<b>16,830,112</b>	<b>11,154,891</b>	<b>1,396,152</b>	<b>9,758,739</b>	<b>22,506,336</b>	<b>1,396,152</b>	<b>21,110,184</b>	<b>5,478,667</b>	<b>(11,351,445)</b>

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, 2017. The second chart represents the 2018 budgeted revenues and expenses through December 31, 2018 as well as the estimated ending fund balance at December 31, 2018.

# **Fund Balance Policy Minimum/Maximum Targets**

<b>FUND</b>	<b>FUND NAME</b>	<b>2018 Net Expenditures</b>	<b>Estimated 12/31/2018 Fund Balance</b>	<b>Minimum Target</b>	<b>Maximum Target</b>	<b>Meets Fund Balance Policy Requirements?</b>
<b>Operating Budgets</b>	Corporate Fund 01	3,303,424	1,759,577	1,376,427	1,651,712	NO
	Recreation Fund 02	2,709,193	1,215,555	1,128,830	1,354,597	YES
	Museum Fund 03	-	4,529	-	-	N/A
	Liability Fund 06	125,000	37,464	41,667	52,083	NO
	I.M.R.F. Fund 07	312,500	100,966	104,167	130,208	NO
	Debt Service Fund 08	973,624	8,661	-	-	YES
	Working Cash 10	-	-	-	-	N/A
	Park Donation Fund 12	-	427,492	-	-	N/A
	Police Protection Fund 13	1,650	46,203	-	-	N/A
	Special Recreation Fund 14	1,423,892	330,804	71,195	-	YES
	Social Security Fund 15	191,800	61,661	63,933	79,917	NO
	<b>Total Operating Budgets</b>	<b>9,041,083</b>	<b>3,992,912</b>	<b>2,786,218</b>	<b>3,268,517</b>	
<b>Capital Budgets</b>	Capital Projects Fund 09	12,069,101	1,485,755	-	-	N/A
	<b>Total Capital Budgets</b>	<b>12,069,101</b>	<b>1,485,755</b>	<b>-</b>	<b>-</b>	
<b>Grand Totals</b>		<b>21,110,184</b>	<b>5,478,667</b>	<b>2,786,218</b>	<b>3,268,517</b>	

o Report is based on estimated fund balances ending December 31, 2018 and using 2018 budgeted expenditures (net of transfers) to calculate minimum and maximum fund balance targets.

## **Fund Balance Non-compliance Explanations:**

01	Corporate Fund	Projected expenses as of 12/31/17 were lower than projected at year-end, causing year-end 2018 Fund Balance to exceed maximum.
06	Liability Fund	Estimated Fund Balance at 12/31/2016 was slightly less than minimum fund balance requirement and carried over into 2018.
07	I.M.R.F. Fund	Same as Liability Fund above.
15	Social Security Fund	Same as Liability Fund above.



**Plainfield Park District  
Fund Balance History**

	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	Fiscal Year Ended 12/31/2016	Estimated Fiscal Year Ended 12/31/2017	Budgeted Fiscal Year Ended 12/31/2018
<b>General Fund</b>												
Reserved	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved	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	2,236,935	2,626,593	1,759,577
<b>Total General Fund</b>	<b>1,064,313</b>	<b>1,015,052</b>	<b>1,221,567</b>	<b>1,375,975</b>	<b>1,394,531</b>	<b>1,525,179</b>	<b>1,391,847</b>	<b>1,554,128</b>	<b>1,811,302</b>	<b>2,236,935</b>	<b>2,626,593</b>	<b>1,759,577</b>
<b>All Other Governmental Funds</b>												
Reserved	257,006	39,781	5,880	-	-	-	-	-	-	-	-	-
Unreserved, Reported in,												
Recreation	341,338	519,231	669,982	-	-	-	-	-	-	-	-	-
Special Recreation	359,114	457,675	392,173	-	-	-	-	-	-	-	-	-
Park Donations	697,930	748,570	370,123	-	-	-	-	-	-	-	-	-
Debt Service	-	226,747	362,250	-	-	-	-	-	-	-	-	-
Capital Projects	23,004	1,002,779	477,952	-	-	-	-	-	-	-	-	-
Other Governmental Funds	476,061	476,778	554,237	-	-	-	-	-	-	-	-	-
<b>Nonspendable</b>												
Recreation Fund	-	-	-	82,432	82,432	6,281	6,281	6,281	6,281	6,281	6,281	6,281
Other Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restricted</b>												
Debt Service	-	-	-	312,008	306,411	356,287	358,369	425,976	5,676	8,948	8,661	8,661
ADA Expenditures	-	-	-	299,772	382,556	490,691	786,252	382,034	398,577	781,205	846,896	330,804
Museum	-	-	-	7,876	4,515	4,516	4,516	4,516	4,517	4,521	4,529	4,529
Unemployment Compensation	-	-	-	32,375	31,171	27,321	-	29,295	-	-	-	-
Retirement	-	-	-	248,403	197,610	237,958	194,646	95,667	295,157	264,313	191,008	162,627
Liability Insurance	-	-	-	100,293	125,225	138,856	123,762	140,043	87,808	75,311	58,990	37,464
Audit Expenditures	-	-	-	8,486	9,067	8,784	10,652	9,675	-	-	-	-
Paving and Lighting	-	-	-	44,405	21,318	45,028	77,854	5,513	-	-	-	-
Police Security	-	-	-	64,227	23,005	32,647	52,356	50,751	50,190	48,800	47,853	46,203
Working Cash	-	-	-	-	-	-	76,552	76,552	76,552	-	-	-
<b>Committed</b>												
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	168,978	439,059	450,000
<b>Assigned</b>												
Other Governmental Funds	-	-	-	425,486	483,831	406,309	413,047	452,666	469,349	497,155	529,472	427,492
Recreation Fund	-	-	-	903,043	1,158,316	1,353,858	1,399,672	896,104	1,137,516	1,581,203	1,718,225	1,209,274
Capital Projects Fund	-	-	-	465,022	337,163	315,754	233,026	1,598,726	1,564,609	1,067,863	10,352,545	1,035,755
<b>Total All Other Governmental</b>	<b>3,218,766</b>	<b>4,486,613</b>	<b>4,054,164</b>	<b>4,600,829</b>	<b>4,834,568</b>	<b>5,308,773</b>	<b>5,430,505</b>	<b>5,901,654</b>	<b>6,153,269</b>	<b>6,741,513</b>	<b>16,830,112</b>	<b>5,478,667</b>

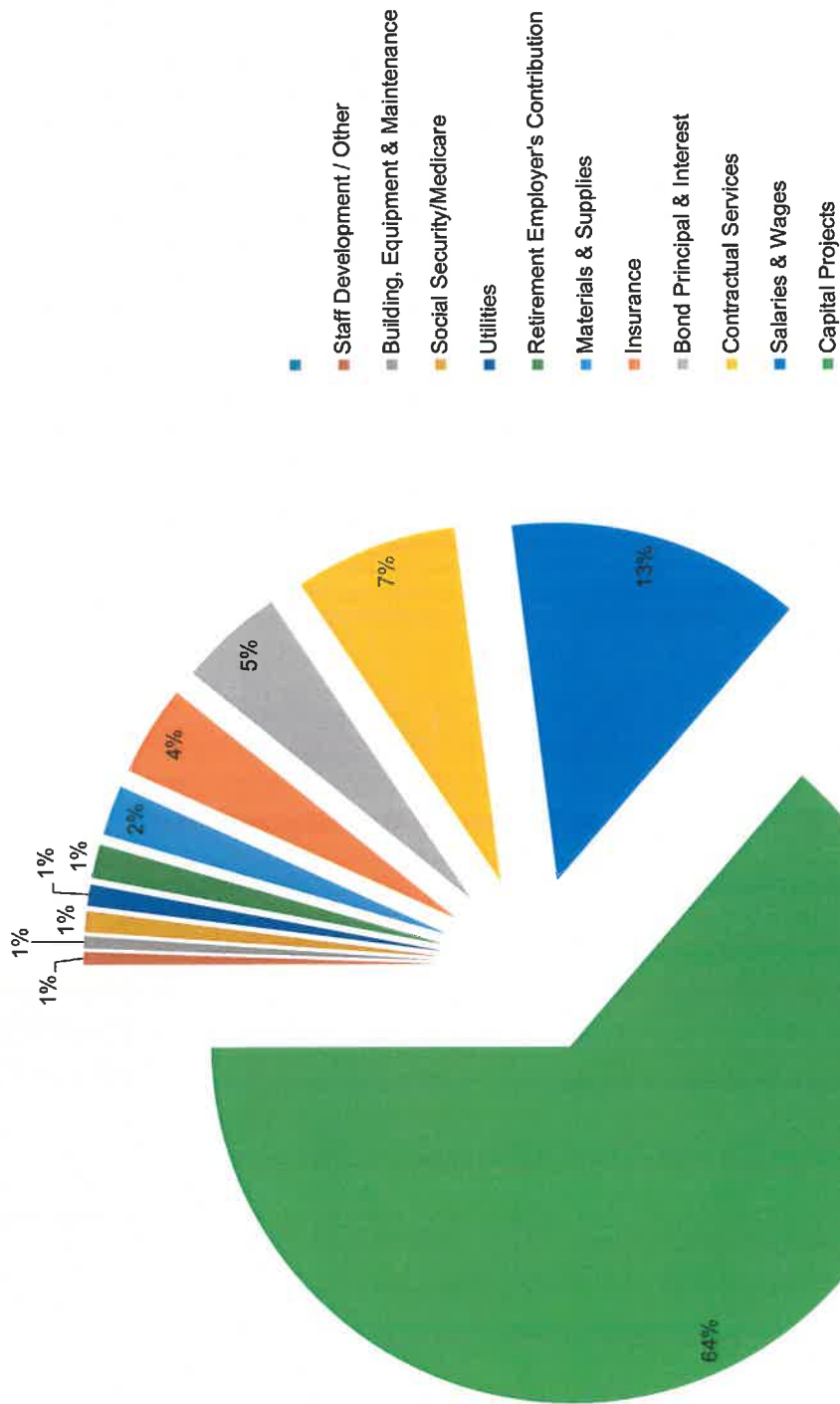
o Report using fiscal year-end audit fund balances for fiscal years 2008 through 2017 and estimated 2018 fund balances as well as, budgeted 2018 fund balances.

**Plainfield Park District  
Operating Revenues by Source**  
Chart Represents the budgeted operating revenues by source for 2018



## Plainfield Park District Expenses by Category

Chart represents the budgeted expenses by category to be paid by Plainfield Park District for 2018



**Plainfield Park District  
Budgeted Interfund Transfers**

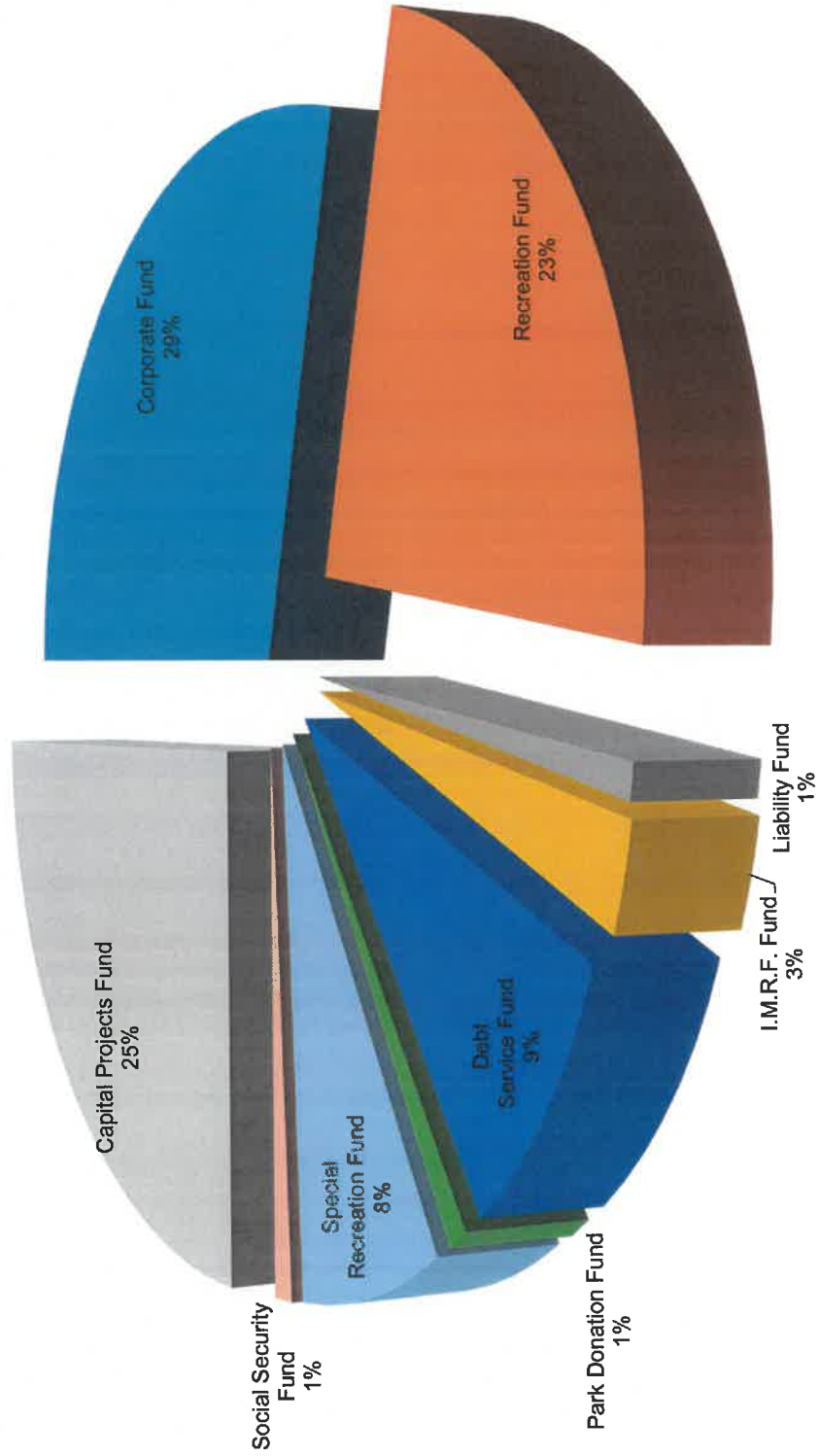
All 2018 budgeted transfers to Capital Projects from various funds are listed below.

All transfers are budgeted based on surplus amounts expected in Corporate and Recreation funds and all monies received in Park Donation fund. Transfers are done at the end of every fiscal year and are budgeted as expenditures in the Capital

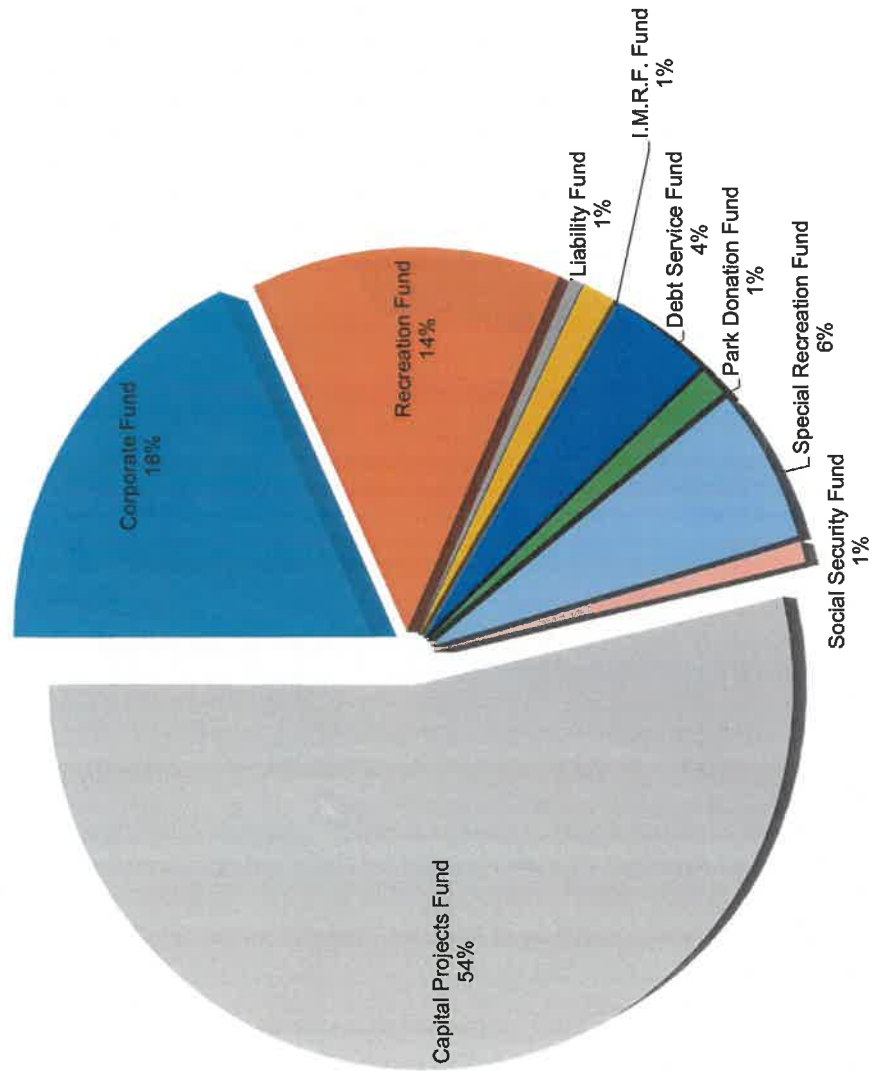
Projects fund in the second subsequent fiscal year. For example: Transfers budgeted for FY2018 will be transferred at the end of 2018 and expended in FY2019 based on actual (not budgeted) transfers.

Capital Projects Fund from Corporate Fund	\$ 800,000.00
Capital Projects Fund from Recreation Fund	\$ 325,000.00
Capital Projects Fund from Park Donation Fund	\$ 271,152.00
Total Budgeted Transfer to Capital Projects Fund	\$ 1,396,152.00

**Plainfield Park District  
2018 Budget  
Total Revenues by Fund**



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



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Budget Worksheet

Group Summary

RptCategory	2016				2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2018 Budget	
Fund: 01 - CORPORATE								
Revenue								
401 - PROPERTY TAXES	0.00	0.00	2,826,141.00	2,802,837.66	3,003,846.00	2,977,673.51	3,059,373.00	
403 - REPLACEMENT TAXES	0.00	0.00	25,000.00	32,023.04	29,183.00	33,817.63	30,000.00	
404 - INTEREST INCOME	0.00	0.00	100.00	1,641.68	1,000.00	4,393.80	3,000.00	
409 - RENTAL REVENUE	0.00	0.00	62,135.00	38,485.00	42,135.00	37,801.25	40,135.00	
420 - ATHLETIC FIELD FEES	0.00	0.00	110,001.00	112,176.43	108,500.00	107,649.34	101,900.00	
450 - OTHER REVENUE	0.00	0.00	5,000.00	6,968.71	5,000.00	4,767.69	2,000.00	
Revenue Total:	0.00	0.00	3,028,377.00	2,994,132.52	3,189,664.00	3,166,103.22	3,236,408.00	
Expense								
500 - SALARIES & WAGES	0.00	0.00	1,406,607.00	1,266,909.86	1,467,528.00	1,138,431.80	1,419,155.00	
605 - STAFF DEVELOPMENT	0.00	0.00	59,040.00	33,558.40	48,120.00	37,053.84	63,750.00	
611 - CONTRACTUAL SERVICES	0.00	0.00	464,421.00	251,202.27	421,294.00	316,533.53	592,619.00	
675 - HEALTH INSURANCE	0.00	0.00	447,000.00	369,206.07	477,000.00	309,652.97	487,000.00	
680 - UTILITIES	0.00	0.00	91,890.00	78,838.42	100,450.00	95,277.38	100,700.00	
701 - MATERIALS, SUPPLIES & EQUIPMENT	0.00	0.00	336,285.00	221,351.47	287,340.00	204,596.26	258,200.00	
770 - MAINTENANCE & REPAIRS	0.00	0.00	101,650.00	58,498.69	88,400.00	68,144.44	74,000.00	
866 - TRANSFER TO OTHER FUNDS	0.00	0.00	265,619.00	265,619.00	584,000.00	584,000.00	800,000.00	
900 - OTHER EXPENSE	0.00	0.00	10,500.00	13,379.45	11,500.00	10,364.61	8,000.00	
999 - CONTINGENCY	0.00	0.00	149,434.00	9,936.85	300,000.00	12,389.98	300,000.00	
Expense Total:	0.00	0.00	3,332,446.00	2,568,500.48	3,785,632.00	2,776,444.81	4,103,424.00	
Fund: 01 - CORPORATE Surplus (Deficit):								
	0.00	0.00	-304,069.00	425,632.04	-595,968.00	389,558.41	-867,016.00	



Plainfield Township Park District, IL

# Budget Worksheet

## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

**Fund: 01 - CORPORATE**

**Revenue**

	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
01-01-01-001-4010	0.00	0.00	2,666,906.00	2,638,850.43	2,827,736.00	2,801,174.91	2,878,310.00
01-01-01-001-4020	0.00	0.00	159,235.00	163,987.23	176,110.00	176,498.60	181,063.00
01-01-01-001-4030	0.00	0.00	25,000.00	32,023.04	29,183.00	33,817.63	30,000.00
01-01-01-001-4040	0.00	0.00	100.00	1,641.68	1,000.00	4,393.80	3,000.00
01-01-01-001-4080	0.00	0.00	2,000.00	6,968.71	2,000.00	4,767.69	2,000.00
01-01-01-001-4090	0.00	0.00	62,135.00	38,485.00	42,135.00	37,801.25	40,135.00
01-01-01-001-4170	0.00	0.00	3,000.00	0.00	3,000.00	0.00	
01-01-01-001-4220	0.00	0.00	91,001.00	100,669.34	91,000.00	95,499.34	89,000.00
01-01-01-001-4240	0.00	0.00	2,500.00	1,620.00	2,000.00	3,370.00	2,900.00
01-01-01-001-4250	0.00	0.00	16,500.00	9,887.09	15,500.00	8,780.00	10,000.00
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,028,377.00</b>	<b>2,994,132.52</b>	<b>3,189,664.00</b>	<b>3,166,103.22</b>	<b>3,236,408.00</b>

**Expense**

01-01-01-001-5010	0.00	0.00	65,600.00	63,670.48	63,970.00	66,764.81	65,803.00
01-01-01-001-5030	0.00	0.00	0.00	-1,192.30	0.00	0.00	
01-01-01-001-5050	0.00	0.00	43,895.00	44,266.80	44,770.00	45,779.21	45,799.00
01-01-01-001-5090	0.00	0.00	46,000.00	38,564.25	55,000.00	55,476.09	55,825.00
01-01-01-001-5100	0.00	0.00	53,880.00	55,038.20	57,220.00	44,508.55	50,625.00
01-01-01-001-5110	0.00	0.00	62,522.00	64,310.38	64,064.00	65,922.95	71,059.00
01-01-01-001-5140	0.00	0.00	0.00	0.00	0.00	0.00	57,500.00
01-01-01-001-5160	0.00	0.00	0.00	0.00	0.00	0.00	63,000.00
01-01-01-001-5280	0.00	0.00	30,510.00	26,531.58	31,500.00	31,772.59	31,973.00
01-01-01-001-5290	0.00	0.00	6,037.00	0.00	6,249.00	0.00	4,605.00
01-01-01-001-5300	0.00	0.00	5,500.00	2,508.36	5,500.00	4,812.61	10,500.00
01-01-01-001-6030	0.00	0.00	8,800.00	11,523.62	12,600.00	10,936.76	13,000.00
01-01-01-001-6050	0.00	0.00	24,750.00	14,875.86	21,000.00	14,989.81	37,200.00

# Budget Worksheet

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

		2016	2016	2017	2017	2017	2018
		Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	2018 Budget
01-01-01-001-6060	MEMBERSHIPS & DUES	0.00	0.00	13,640.00	11,997.89	11,729.90	15,550.00
01-01-01-001-6080	LEGAL SERVICES & NOTICES	0.00	0.00	100,000.00	37,678.07	30,237.66	50,000.00
01-01-01-001-6150	EQUIPMENT RENTALS	0.00	0.00	3,915.00	4,354.14	2,284.02	1,900.00
01-01-01-001-6240	PROFESSIONAL TRAVEL EXPEN	0.00	0.00	2,400.00	145.14	1,380.37	500.00
01-01-01-001-6430	UNEMPLOYMENT	0.00	0.00	500.00	6,392.26	3,269.00	2,000.00
01-01-01-001-6530	AUDIT FEE	0.00	0.00	15,400.00	14,500.00	15,400.00	14,500.00
01-01-01-001-6620	CONSULTING SERVICES	0.00	0.00	20,000.00	3,587.25	1,100.00	10,000.00
01-01-01-001-6630	INFORMATION TECHNOLOGY	0.00	0.00	63,316.00	66,725.44	72,319.82	119,219.00
01-01-01-001-6750	HEALTH, LIFE & DENTAL INSUR	0.00	0.00	77,000.00	71,706.25	65,664.38	149,000.00
01-01-01-001-6800	UTILITIES	0.00	0.00	75,000.00	57,561.97	68,984.16	72,700.00
01-01-01-001-7010	OFFICE SUPPLIES	0.00	0.00	5,500.00	7,622.06	9,080.33	7,500.00
01-01-01-001-7050	POSTAGE	0.00	0.00	1,500.00	1,002.61	902.67	1,500.00
01-01-01-001-7780	OFFICE EQUIPMENT REPAIRS	0.00	0.00	3,000.00	4,225.81	5,620.35	
01-01-01-001-8130	MEMORIAL TREE PROGRAM EX	0.00	0.00	3,000.00	0.00	1,051.00	
01-01-01-001-8600	TRANSFER TO OTHER FUNDS	0.00	0.00	265,619.00	265,619.00	584,000.00	800,000.00
01-01-01-001-9050	OFFICE FURNITURE	0.00	0.00	1,500.00	459.92	1,780.01	2,000.00
01-02-02-002-5030	DIRECTOR OF PARKS&PLANNIN	0.00	0.00	77,500.00	82,107.22	82,535.80	82,574.00
01-02-02-002-5150	PLANNER	0.00	0.00	0.00	0.00	0.00	57,500.00
01-02-02-002-5200	GUEST SERVICES	0.00	0.00	25,480.00	24,612.01	0.00	
01-02-02-002-5250	DIRECTOR OF PARKS	0.00	0.00	87,525.00	87,860.95	54,839.17	
01-02-02-002-5260	DIVISION MANAGERS	0.00	0.00	177,954.00	146,974.02	102,509.83	121,374.00
01-02-02-002-5290	WAGES INCREASES	0.00	0.00	9,444.00	0.00	0.00	7,609.00
01-02-02-002-5300	STAFF APPRECIATION	0.00	0.00	0.00	0.00	0.00	
01-02-02-002-5310	FULL TIME STAFF	0.00	0.00	548,000.00	466,904.95	435,327.07	530,000.00
01-02-02-002-5320	PART-TIME WAGES	0.00	0.00	77,500.00	67,764.03	52,643.92	73,500.00
01-02-02-002-5350	PARKS SUPERVISORS SALARIES	0.00	0.00	94,760.00	99,497.29	100,351.81	100,409.00
01-02-02-002-5360	CONTRACTED LABOR	0.00	0.00	69,750.00	42,085.69	48,666.94	17,500.00
01-02-02-002-6030	TELEPHONE/INTERNET	0.00	0.00	8,090.00	9,752.83	15,356.46	15,000.00
01-02-02-002-6050	PROFESSIONAL DEVELOPMENT	0.00	0.00	9,100.00	2,405.32	3,417.15	
01-02-02-002-6060	MEMBERSHIPS & DUES	0.00	0.00	3,650.00	1,625.83	724.00	
01-02-02-002-6130	EQUIPMENT	0.00	0.00	18,195.00	19,776.20	6,900.40	10,000.00

**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

				2016	2017	2017	2018
				Total Budget	Total Activity	Total Budget	2018 Budget
						YTD Activity	
EQUIPMENT RENTALS	01-02-02-002-6150	0.00	0.00	4,000.00	2,279.95	3,000.00	3,445.50
NATURAL AREAS MANAGEMEN	01-02-02-002-6610	0.00	0.00	85,800.00	24,007.00	84,000.00	130,000.00
PORTABLE RESTROOM RENTAL	01-02-02-002-6640	0.00	0.00	2,640.00	0.00	500.00	
REFUSE COLLECTION	01-02-02-002-6650	0.00	0.00	9,100.00	8,822.12	10,200.00	10,000.00
TURF MAINTENANCE	01-02-02-002-6670	0.00	0.00	25,000.00	23,200.00	30,000.00	110,000.00
CONTRACTUAL PARK SERVICES	01-02-02-002-6680	0.00	0.00	10,500.00	6,284.63	8,000.00	15,500.00
WATER	01-02-02-002-6700	0.00	0.00	3,250.00	1,531.84	2,000.00	2,200.00
HEALTH, LIFE & DENTAL INSUR	01-02-02-002-6750	0.00	0.00	370,000.00	297,499.82	392,000.00	338,000.00
EQUIPMENT PARTS & SUPPLIES	01-02-02-002-7020	0.00	0.00	40,000.00	37,340.68	40,000.00	35,000.00
VEHICLE PARTS & SUPPLIES	01-02-02-002-7030	0.00	0.00	15,000.00	17,524.05	10,000.00	12,000.00
CUSTODIAL SUPPLIES	01-02-02-002-7040	0.00	0.00	20,000.00	12,659.34	18,000.00	16,000.00
HARDWARE & TOOLS	01-02-02-002-7080	0.00	0.00	2,000.00	3,180.45	2,000.00	2,000.00
SIGN REPAIRS	01-02-02-002-7100	0.00	0.00	15,150.00	11,125.53	4,600.00	2,000.00
PLAYGROUND MULCH	01-02-02-002-7110	0.00	0.00	42,000.00	26,600.00	25,000.00	20,000.00
FERTILIZER & TURF PRODUCTS	01-02-02-002-7140	0.00	0.00	10,000.00	2,559.49	10,000.00	10,000.00
HORTICULTURAL SUPPLIES	01-02-02-002-7150	0.00	0.00	15,000.00	8,234.31	15,000.00	12,000.00
ATHLETIC FIELD MAINT/SUPPLI	01-02-02-002-7160	0.00	0.00	38,840.00	14,107.68	38,840.00	35,000.00
FUEL FOR VEHICLES	01-02-02-002-7170	0.00	0.00	100,000.00	47,731.21	95,000.00	75,000.00
PARK MAINTENANCE MATERIA	01-02-02-002-7180	0.00	0.00	20,500.00	17,167.22	15,000.00	12,000.00
STAFF UNIFORMS	01-02-02-002-7350	0.00	0.00	7,000.00	6,987.19	8,000.00	6,000.00
SAFETY SUPPLIES	01-02-02-002-7450	0.00	0.00	3,000.00	3,854.41	4,000.00	6,000.00
BUILDING REPAIRS	01-02-02-002-7760	0.00	0.00	27,500.00	18,071.40	28,000.00	28,500.00
OFFICE EQUIPMENT REPAIRS	01-02-02-002-7780	0.00	0.00	0.00	164.21	1,200.00	500.00
EQUIPMENT REPAIRS	01-02-02-002-7785	0.00	0.00	15,000.00	2,253.67	15,000.00	15,000.00
VEHICLE REPAIRS	01-02-02-002-7790	0.00	0.00	15,000.00	12,733.32	15,000.00	15,000.00
PARK IMPROVEMENTS-NON C	01-02-02-002-7820	0.00	0.00	46,000.00	11,918.01	32,000.00	28,000.00
PARK PLAYGROUND REPAIRS	01-02-02-002-7840	0.00	0.00	10,000.00	12,993.73	15,000.00	15,000.00
SEAL COATING/PAVING	01-02-02-002-7870	0.00	0.00	25,000.00	2,690.99	40,000.00	80,000.00
CONTINGENCY	01-02-02-002-9990	0.00	0.00	149,434.00	9,936.85	300,000.00	300,000.00
<b>Expense Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>3,332,446.00</b>	<b>2,568,500.48</b>	<b>3,785,632.00</b>	<b>4,103,424.00</b>
<b>Fund: 01 - CORPORATE Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>-304,069.00</b>	<b>425,632.04</b>	<b>-595,968.00</b>	<b>-867,016.00</b>

## **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.

### **Budget Highlights**

The administration department's 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 corporate fund budget at \$300,000.

Any budgeted surplus revenue over expenditures are budgeted as transfers to the capital projects fund; fiscal year 2018's transfer is budgeted at \$800,000.

Farm Leases for the Ridge Road and Clow Stephens parcels were bid out for the 2018 fiscal year.

The field usage and allocation policies establish the fees charged to the affiliate groups for athletic fields.

The District assessed its outsourced information technology operation and determined the need for a full time information technology administrator position for fiscal year 2018. New information technology initiatives in the 2018 budget include data storage/digitization of parks and planning documents, updating the District's credit card processing units, and the implementation of electronic board packets.

The District assessed its risk management function and determined the need for a full time risk manager position for fiscal year 2018.

Employee insurance costs reflect a moderate 7% increase. Employee insurance benefits have been provided through PDRMA, the Park District Risk Management Association since 2015. The large group size of PDRMA has provided little to no increase in employee benefit costs.

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 2.0% increase, reflecting the bargaining agreement.



## 2018 Goals & Objectives Administrative Goals

### **2018 PLAINFIELD PARK DISTRICT GOALS & OBJECTIVES ESTABLISHED BY THE 2016-2010 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 *(2016 carried to 2017)*
- Prepare a "simple to follow" verbal communication standard regarding initial interaction with the community *(2016 carried to 2017)*
- 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
- Appoint regular contact persons within the Park District for difference community inquiries based on knowledge and communication skills

##### **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 evaluation formats for all positions which require a formal evaluation that reflect the responsibilities presented in that position's job description

##### **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 *(2016 carried to 2017)*
- Schedule on-site sessions with a management coach based on relevant topics for discussion and potential actions *(2017)*
- Provide opportunities for continuing education learning for full time staff
- Implements departmental cross training and/or job shadowing for efficient staff interaction and backup
- Continue to focus on the delivery of outstanding customer service

##### **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

##### **Elevate the effectiveness of community relations**

- Develop new partnerships with other organizations
- Continue to build upon the Special Recreation Association relationship



## 2018 Goals & Objectives

### Finance & Information Technology Goals

#### **FINANCE & IT**

##### **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
- Develop a long term balanced budget forecast for both operations and capital improvements to address aging existing infrastructure and potential new spaces to address future community needs for leisure services
- Evaluate all alternative revenue sources such as grants, sponsorships, partnerships, program fees and rental income
- Review fee pricing structure for class offerings, passes, memberships and other revenue elements. Explore options for increasing revenues when the market allows.
- Evaluate development projects for land cash ordinance implications and opportunities to secure cash if level of service can be obtained through existing park spaces

##### **Invest into the interaction of technology & telecommunications**

- Identify best possible means to connect all Park District facilities for operational effectiveness (2016 carried to 2017)
- Provide training for software upgrades or new programs





Plainfield Township Park District, IL

**Budget Worksheet**  
**Account Summary**  
For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
<b>Fund: 01 - CORPORATE</b>							
<b>Revenue</b>							
01-01-01-001-4010	0.00	0.00	2,666,906.00	2,638,850.43	2,827,736.00	2,801,174.91	2,878,310.00
01-01-01-001-4020	0.00	0.00	159,235.00	163,987.23	176,110.00	176,498.60	181,063.00
01-01-01-001-4030	0.00	0.00	25,000.00	32,023.04	29,183.00	33,817.63	30,000.00
01-01-01-001-4040	0.00	0.00	100.00	1,641.68	1,000.00	4,393.80	3,000.00
01-01-01-001-4080	0.00	0.00	2,000.00	6,968.71	2,000.00	4,767.69	2,000.00
01-01-01-001-4090	0.00	0.00	62,135.00	38,485.00	42,135.00	37,801.25	40,135.00
01-01-01-001-4170	0.00	0.00	3,000.00	0.00	3,000.00	0.00	
01-01-01-001-4220	0.00	0.00	91,001.00	100,669.34	91,000.00	95,499.34	89,000.00
01-01-01-001-4240	0.00	0.00	2,500.00	1,620.00	2,000.00	3,370.00	2,900.00
01-01-01-001-4250	0.00	0.00	16,500.00	9,887.09	15,500.00	8,780.00	10,000.00
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,028,377.00</b>	<b>2,994,132.52</b>	<b>3,189,664.00</b>	<b>3,166,103.22</b>	<b>3,236,408.00</b>

**Expense**

01-01-01-001-5010	0.00	0.00	65,600.00	63,670.48	63,970.00	66,764.81	65,803.00
01-01-01-001-5030	0.00	0.00	0.00	-1,192.30	0.00	0.00	
01-01-01-001-5050	0.00	0.00	43,895.00	44,266.80	44,770.00	45,779.21	45,799.00
01-01-01-001-5090	0.00	0.00	46,000.00	38,564.25	55,000.00	55,476.09	55,825.00
01-01-01-001-5100	0.00	0.00	53,880.00	55,038.20	57,220.00	44,508.55	50,625.00
01-01-01-001-5110	0.00	0.00	62,522.00	64,310.38	64,064.00	65,922.95	71,059.00
01-01-01-001-5140	0.00	0.00	0.00	0.00	0.00	0.00	57,500.00
01-01-01-001-5160	0.00	0.00	0.00	0.00	0.00	0.00	63,000.00
01-01-01-001-5280	0.00	0.00	30,510.00	26,531.58	31,500.00	31,772.59	31,973.00
01-01-01-001-5290	0.00	0.00	6,037.00	0.00	6,249.00	0.00	4,605.00
01-01-01-001-5300	0.00	0.00	5,500.00	2,508.36	5,500.00	4,812.61	10,500.00
01-01-01-001-6030	0.00	0.00	8,800.00	11,523.62	12,600.00	10,936.76	13,000.00
01-01-01-001-6050	0.00	0.00	24,750.00	14,875.86	21,000.00	14,989.81	37,200.00

**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

	Defined Budgets			
	2016	2016	2017	2018
	Total Budget	Total Activity	Total Budget	YTD Activity
MEMBERSHIPS & DUES	0.00	0.00	10,650.00	11,729.90
LEGAL SERVICES & NOTICES	0.00	0.00	60,000.00	30,237.66
EQUIPMENT RENTALS	0.00	0.00	7,515.00	2,284.02
PROFESSIONAL TRAVEL EXPEN	0.00	0.00	1,600.00	1,380.37
UNEMPLOYMENT	0.00	0.00	500.00	2,000.00
AUDIT FEE	0.00	0.00	16,000.00	15,400.00
CONSULTING SERVICES	0.00	0.00	20,000.00	1,100.00
INFORMATION TECHNOLOGY	0.00	0.00	86,079.00	72,319.82
HEALTH, LIFE & DENTAL INSUR	0.00	0.00	85,000.00	65,664.38
UTILITIES	0.00	0.00	72,700.00	68,984.16
OFFICE SUPPLIES	0.00	0.00	5,500.00	9,080.33
POSTAGE	0.00	0.00	1,500.00	902.67
OFFICE EQUIPMENT REPAIRS	0.00	0.00	7,600.00	5,620.35
MEMORIAL TREE PROGRAM EX	0.00	0.00	3,000.00	1,051.00
TRANSFER TO OTHER FUNDS	0.00	0.00	584,000.00	584,000.00
OFFICE FURNITURE	0.00	0.00	1,500.00	1,780.01
Expense Total:	0.00	0.00	1,325,017.00	1,215,767.05
Fund: 01 - CORPORATE Surplus (Deficit):	0.00	0.00	1,864,647.00	1,950,336.17
Report Surplus (Deficit):	0.00	0.00	1,864,647.00	1,483,150.00

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## **Parks & Planning**

**Divisional Overview:** The mission of the Parks and Planning Division is to provide safe, well-maintained recreation areas to meet the needs of Plainfield Township Park District residents and to provide support to the other District Divisions.

**Responsibility:** Areas of responsibility include repair and maintenance of park areas, facilities and buildings; planning and capital improvements. The Division of Parks and Planning is funded from the Corporate Fund and manages the following Departments:

**Grounds Maintenance:** General maintenance and upkeep of all District grounds, including turf, trees, shrubs and landscape areas, and turf maintenance of various school sites and various properties including leased ComEd easements. Maintenance includes athletic field preparation; renovation and repairs of baseball, softball, soccer and football fields; and playground and hard court maintenance, natural woodlands, prairies, shorelines, snow removal, outdoor ice rinks and trails.

**Facility Maintenance:** Facility Maintenance repairs and monitors operations of buildings and facilities in the areas of electrical, heating, air conditioning, plumbing and minor building improvements. The Department is responsible for construction and replacement of various park amenities and custodial responsibilities at facilities.

**Fleet Maintenance:** Fleet Maintenance includes major and minor repairs and the selection and replacement of District vehicles, equipment and other mechanical inventory.

**Planning and Project Management:** Planning and project management involves master design/planning, property annexation, project management of district construction projects and working in conjunction with the Finance Division in developing and managing the District's five-year CIP.

**Salary and Wages:** Part time and contracted labor wages are down 37% or \$54,000 compared to the prior year's budget. Although historically a difficult task, hiring seasonal maintenance positions has been a bigger challenge over the past few years. Staff has found it increasingly difficult to compete with other nearby public agencies for the same targeted employee pool. Anticipating a similar turnout for the upcoming season, staff lowered its expectation for filling part-time maintenance labor, compared to the 2017 budget. Union staff wages were budgeted at a 2.0% increase, reflecting the bargaining agreement. The budget for contracted services was increased to offset the expected drop in seasonal hours. A full time planner position was added to the 2018 budget.

**Contractual Services:** Contractual services have increased compared to the estimated year-end. The increase results from many factors, including outside contracting of routine maintenance as management anticipates a continued drop in seasonal positions hired and the addition of annual maintenance costs related to natural area management and sealcoating and pavement, now absorbed within the Parks operating budget (previously funded within CIP).

**Fuel for Vehicles:** Fuel prices appear to have stabilized and have been tracking at a significantly lower price per gallon than the high of \$101,000 in 2013-2014. Historically gas prices have risen sharply and unexpectedly. The budget amount for 2018 reflects a 50% increase from 2017 actual expense and a 21% decrease from 2017 budget.

**Supplies:** Supplies are budgeted to decrease 5% or \$14,000 compared to the 2017 budget.



## 2018 Goals & Objectives Parks & Facility Goals

### **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 *(2016 carried to 2017)*
- Advance linear “spine” trail development as both a recreation and transportation amenity as a priority
- Identify loop trails and/or trail connections to adjacent parks that can be built and construct appropriate trail segments if funding is available

#### **Implement capital improvement projects that will make an impact**

- Construct parks and facilities that strive to have elements that provide activities for a diverse demographic and age groups
- Pursue grant opportunities through the Illinois Department of Natural Resources and other funding providers to improve parks and facilities when available
- Align projects according to planning level of service, GRASP scores, timelines and budget parameters
- Review each applicable capital project with Recreation Department for possible adjustment and alignment with program opportunities
- 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**

- Explore the possibilities of future aquatic redevelopment or new development

#### **Conduct parks maintenance management initiative**

- Develop an open space, open water & natural areas conversion plan *(2017)*
- Prepare a District wide maintenance operations plan including effective deployment of crew resources
- Install only commercial grade or higher materials and/or components within park spaces, even if project is developer driven

#### **Find the future direction for recreation facilities**

- 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

#### **Elevate the effectiveness of community relations**

- Develop an Adopt-a-Park program *(2016 carried to 2017)*



## For Fiscal: 2017 Period Ending: 12/31/2017

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## **2018 Recreation Budget 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 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 eight full-time staff, 59 permanent part-time, and 59 seasonal staff members. The primary sources of revenue for the Recreation fund are property tax dollars and user fees. User fees are established based on the board approved pricing policy.

Total budgeted recreation fund revenue is \$2,525,242.00. Total expense is \$3,034,193.00.

56.52% of the fund income, \$1,427,242, is brought in from user fees. Income from property taxes is \$1,050,000.00 and accounts for 41.58% of the total recreation income. Less than 1% (\$10,000) of the fund income comes from miscellaneous income sources including scholarships, interest income, and miscellaneous sources. Seasonal advertising and sponsorships account for 1.1% of fund income (\$28,000).

Administration expenses of \$1,658,397.00 account for 54.66% of the fund expenses. Expenses include salaries, benefits, continuing education, information technology, staff uniforms and office supplies. A transfer to other funds of \$325,000 and a contingency of \$250,000 are also included in administrative expenses. Programming expenses including part-time staffing, supplies, and facility expenses amount to \$1,243,671 or 40.99% of fund expenses. Marketing expenses include brochure production and distribution and various marketing activities in addition to specific information technology and supplies amounting to \$132,125 or 4.3%.

Staff at all levels, from the instructors, to guest services, to Supervisors and Managers, to Administration come into daily contact with the residents of the community. Investing in that staff with fair pay and appropriate training will empower staff to make the greatest difference for Plainfield residents.

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 historical registrations for programs that have proven history.



## 2018 Goals & Objectives Recreation Goals

### RECREATION GOALS

#### **Grow recreation programs to increase participation levels**

- Explore the creation of a Senior Passport to Adventure series with trips locally, regionally and internationally centered on cultural enrichment (2017)
- Aggressively market programs within the community
- Provide programming opportunities to strengthen core offerings by expansion of additional dates, times and/or locations
- Expand community special events especially in the areas of multiculturalism
- Stay relevant by offering technology based options for recreation participation
- Develop a healthy lifestyle category of programming geared for all ages including mind-body balance options
- Expand water based recreation with a creative edge and rebrand of aquatic experience
- Look at the creation of a line of nature based programs utilizing the vast open space and natural areas of the Park District
- Explore the idea of bundling for similar recreational class offerings by linking scheduling times and reduced costs to produce additional registration of programs

#### **Develop Recreation performance standards & improve pricing policy**

- Set criteria to correct unwarranted recreation class performance and decide if class has merit or current portfolio (2016 carried to 2017)
- Review and compare program outsourcing against in-house opportunities with factors of profitability and program quality (2016 carried to 2017)
- Collect and review data for facility use by program use to maximize effectiveness of limited indoor space
- Collect and review data seasonally to identify strengths and weaknesses of the recreation groupings
- 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



# Rentals



Rentals include the rental of indoor facilities controlled by the Park District. Those spaces included rooms at Heritage Professional Center and Plainfield Township Community Center. Birthday parties are also included in this line item. Rentals are projected to be down slightly from 2017 due to the loss of a consistent rental at the Heritage Professional Center, but a portion of that loss is offset by the increase in birthday party rentals. With a new supervisor in charge of birthday party packages an increase in birthday party rentals from late 2017 is expected to remain consistent. An increase in birthday party fees is budgeted to take effect in 2018. Expenses will be slightly higher due to an increase in supplies and staffing for party rentals. Rentals for Normantown Equestrian Center and the Pool are tracked by facility and are not included in this.



Plainfield Township Park District, IL

# Budget Worksheet

## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

		2016				2017		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2018	2018 Budget
<b>Fund: 02 - RECREATION</b>									
<b>Revenue</b>									
<a href="#">02-25-01-135-4090</a>	FACILITY RENTALS	0.00	0.00	7,200.00	13,385.00	10,800.00	10,726.00	11,000.00	
<a href="#">02-30-01-135-4090</a>	FACILITY RENTALS	0.00	0.00	6,700.00	2,145.28	3,050.00	8,529.25	7,320.00	
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>13,900.00</b>	<b>15,530.28</b>	<b>13,850.00</b>	<b>19,255.25</b>	<b>18,320.00</b>	
<b>Expense</b>									
<a href="#">02-25-01-135-5320</a>	PART-TIME WAGES	0.00	0.00	1,440.00	2,357.58	2,640.00	2,432.36	2,750.00	
<a href="#">02-30-01-135-5320</a>	PART-TIME WAGES	0.00	0.00	1,440.00	268.60	1,200.00	2,604.86	2,427.00	
<a href="#">02-30-01-135-7210</a>	PROGRAM SUPPLIES	0.00	0.00	480.00	0.00	480.00	389.06	1,608.00	
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,360.00</b>	<b>2,626.18</b>	<b>4,320.00</b>	<b>5,426.28</b>	<b>6,785.00</b>	
	<b>Fund: 02 - RECREATION Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>10,540.00</b>	<b>12,904.10</b>	<b>9,530.00</b>	<b>13,828.97</b>	<b>11,535.00</b>	
	<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>10,540.00</b>	<b>12,904.10</b>	<b>9,530.00</b>	<b>13,828.97</b>	<b>11,535.00</b>	



# Special Events

Special events budget area includes single day special themed programs in addition to the Patriotic Picnic. The Patriotic Picnic is the communities only fireworks celebration held on July 3 attracting thousands of people to the event site. Special event revenue is expected to increase slightly over 2017. Expenses also show an increase due to an increase in contracted expenses, the purchase of a tablet to be utilized for on-site registrations (\$700) and the purchase of an additional inflatable (\$3,500). Consistent expenses for the Patriotic Picnic include \$17,000 for fireworks, \$2,800 for DJ services, and \$1,750 for port-o-lets. Special events show a net loss of \$22,853.00. Special Events for Normantown Equestrian Center and the Pool are tracked by facility and are not included in this.





Plainfield Township Park District, IL

# Budget Worksheet

## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

		Defined Budgets			
		2016	2017	2017	2018
		Total Budget	Total Activity	YTD Activity	2018 Budget
<b>Fund: 02 - RECREATION</b>					
<b>Revenue</b>					
<u>02-50-99-140-4050</u>	PROGRAM REVENUE	0.00	0.00	16,334.55	17,815.00
<u>02-50-99-165-4130</u>	CONCESSIONS	0.00	0.00	2,336.00	2,600.00
<u>02-50-99-165-4290</u>	SPONSORSHIPS	0.00	0.00	5,000.00	6,000.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>23,670.55</b>	<b>26,415.00</b>
<b>Expense</b>					
<u>02-50-99-140-5320</u>	PART-TIME WAGES	0.00	0.00	235.75	1,077.00
<u>02-50-99-140-6040</u>	CONTRACTED PROFESSIONAL S	0.00	0.00	800.00	3,350.00
<u>02-50-99-140-7210</u>	PROGRAM SUPPLIES	0.00	0.00	10,205.43	13,691.00
<u>02-50-99-140-7220</u>	PROGRAM EQUIPMENT	0.00	0.00	893.85	8,800.00
<u>02-50-99-165-5320</u>	PART-TIME WAGES	0.00	0.00	120.00	500.00
<u>02-50-99-165-6110</u>	CONTRACTUAL PROGRAM EXP	0.00	0.00	2,200.00	2,800.00
<u>02-50-99-165-6150</u>	EQUIPMENT RENTALS	0.00	0.00	1,435.00	1,750.00
<u>02-50-99-165-6280</u>	FIREWORKS	0.00	0.00	17,000.00	17,000.00
<u>02-50-99-165-7210</u>	PROGRAM SUPPLIES	0.00	0.00	180.58	300.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>33,070.61</b>	<b>49,268.00</b>
	<b>Fund: 02 - RECREATION Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-9,400.06</b>	<b>-22,853.00</b>
	<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-9,400.06</b>	<b>-22,853.00</b>

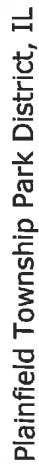




# Great Adventures & Early Childhood

Great Adventures for Preschoolers is one of the core programs of the Park District consisting of a 9- month preschool program that is offered to ages 2 ½ to 5 years old. The program also includes an extended day for students to gain social skills. Great Adventures is a revenue producing program for the Plainfield Park District and shows an overall net surplus of \$122,491. The revenue generated is from both the Streams (one classroom) and Heritage Professional Center (4 classrooms). An expense of \$114,169 in facility rental not directly attributed to the program in this budget module must also be covered leaving the profit margin very slim. Early Childhood programming accounts for an additional \$6,582 (for a combined total of \$129,073) in net surplus. Based on history, program income and expenses for early childhood programming are down due to a reduced number of programs being offered. However, registrations for those programs are holding steady or slightly increasing.





## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

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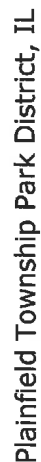




# Fitness



Fitness programming is showing solely the in-house offerings of the Plainfield Park District. Those programs are offered in a variety of locations including Streams Recreation Center, Recreation/Administration Center and Plainfield Township Community Center. A large portion of the programming is geared specifically toward the age 50 plus population. Net earnings are conservatively projected at \$4,182.



## Budget Worksheet

## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

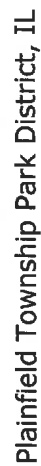
	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	YTD Activity	2017 2018 2018 Budget
Fund: 02 - RECREATION							
Revenue							
PROGRAM REVENUE	0.00	0.00	17,070.00	7,614.50	4,964.00	4,404.00	5,100.00
CONTRACTUAL PROGRAM REV	0.00	0.00	1,800.00	524.00	1,500.00	0.00	
PROGRAM REVENUE	0.00	0.00	14,160.00	22,011.25	19,752.00	15,738.00	13,460.00
Revenue Total:	0.00	0.00	33,030.00	30,149.75	26,216.00	20,142.00	18,560.00
Expense							
PART-TIME WAGES	0.00	0.00	11,348.00	2,671.61	4,072.00	2,471.50	4,056.00
CONTRACTUAL PROGRAM EXP	0.00	0.00	1,440.00	0.00	1,050.00	0.00	
PROGRAM EQUIPMENT	0.00	0.00	850.00	19.44	300.00	196.16	
PART-TIME WAGES	0.00	0.00	9,192.00	10,318.75	16,379.00	9,678.77	10,322.00
Expense Total:	0.00	0.00	22,830.00	13,009.80	21,801.00	12,346.43	14,378.00
Fund: 02 - RECREATION Surplus (Deficit):	0.00	0.00	10,200.00	17,139.95	4,415.00	7,795.57	4,182.00
Report Surplus (Deficit):	0.00	0.00	10,200.00	17,139.95	4,415.00	7,795.57	4,182.00



# Dance

Dance is a core program for the Plainfield Park District. Classes are offered during the Fall/Holiday and Winter/Spring with a recital during the Winter/Spring season. Camps are offered during the summer months in addition to a competition team that begins with tryouts in August and competes in February through April. While enrollment has declined, an increase in fees is reflected in the 2018 budget. The budget also includes the addition of private lessons and competition and cheer camps during the Summer season bringing projected net earnings to \$73,449.





## Budget Worksheet

## Account Summary

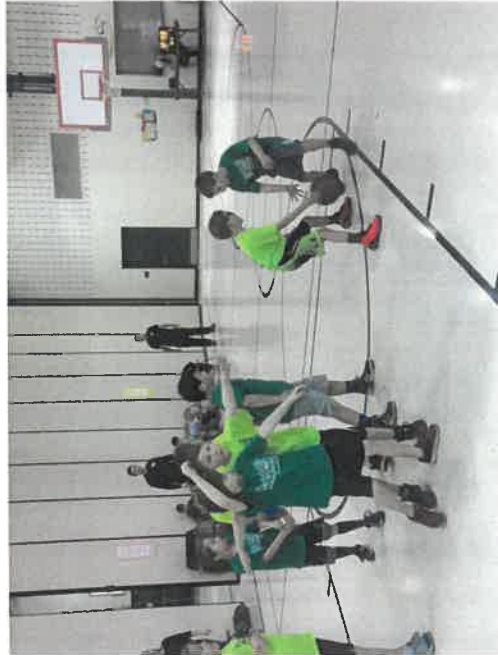
For Fiscal: 2017 Period Ending: 12/31/2017

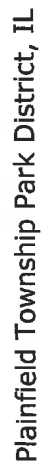
Fund: 02 - RECREATION						Defined Budgets	
Revenue						2017	2018
	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	YTD Activity	2018 Budget
CONTRACTUAL PROGRAM REV	0.00	0.00	672.00	324.00	672.00	0.00	
PROGRAM REVENUE	0.00	0.00	142,932.00	105,043.34	140,907.00	94,525.63	125,669.00
Revenue Total:	0.00	0.00	143,604.00	105,367.34	141,579.00	94,525.63	125,669.00
EXPENSE							
REC SUPERVISOR- DANCE & FIT	0.00	0.00	0.00	-580.62	0.00	0.00	
PART-TIME WAGES	0.00	0.00	49,799.00	24,952.32	50,559.00	23,683.01	32,505.00
CONTRACTUAL PROGRAM EXP	0.00	0.00	537.00	0.00	538.00	0.00	
PROGRAM SUPPLIES	0.00	0.00	20,275.00	18,911.81	20,275.00	15,883.59	19,715.00
Expense Total:	0.00	0.00	70,611.00	43,283.51	71,372.00	39,566.60	52,220.00
Fund: 02 - RECREATION Surplus (Deficit):						54,959.03	73,449.00
Report Surplus (Deficit):						54,959.03	73,449.00



# Basketball

While seasonal, basketball is a core program of the Park District offering leagues for participants in Kindergarten through 8th grade. Girls Basketball will be offered in the Summer for an early Fall program due to the difference in seasons. Facility rental fees budgeted at \$27,048 are an unavoidable expense due to the necessary use of the school facilities for practices and game play. Wages are showing an increase due to additional supervision being required in the schools. Overall net earnings are projected to be \$30,089.





## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

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# Normantown Equestrian Center

Normantown Equestrian Center is a facility that provides full service and dry stall boarding for horse owners in addition to group and private lessons. The lesson program focuses on riding, but also strives to teach all aspects of horse ownership. A stable of 10 school horses serve participants in lessons, pony parties and special events. Normantown's 2018 budget remains consistent with prior years' budgets. A Barn Assistant has been added to the budget in an effort to increase efficiency and allow for additional programming to be developed. Supplies and services are budgeted based on past experience and market. The programming at this facility is projected to show net earnings of \$138,789.







Plainfield Township Park District, IL

# Budget Worksheet

## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

										Defined Budgets	
										2017	2018
										YTD Activity	2018 Budget
<b>Fund: 02 - RECREATION</b>											
<b>Revenue</b>											
02-40-01-135-4090	FACILITY RENTALS	0.00	0.00	30,000.00	27,965.00	28,920.00	28,920.00	28,920.00	28,920.00	28,920.00	29,280.00
02-40-99-140-4050	PROGRAM REVENUE	0.00	0.00	10,685.00	22,372.00	13,700.00	13,700.00	13,700.00	13,700.00	13,700.00	12,890.00
02-40-99-140-4090	FACILITY RENTALS	0.00	0.00	5,600.00	4,295.00	8,100.00	8,100.00	8,100.00	8,100.00	8,100.00	8,100.00
02-40-99-140-4120	CONTRACTUAL PROGRAM REV	0.00	0.00	350.00	585.00	350.00	350.00	350.00	350.00	350.00	350.00
02-40-99-210-4050	PROGRAM REVENUE	0.00	0.00	159,130.00	165,597.00	187,045.00	187,045.00	187,045.00	187,045.00	187,045.00	188,395.00
02-40-99-210-4260	SALE OF LESSON HORSE	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,000.00
02-40-99-220-4050	PROGRAM REVENUE	0.00	0.00	96,180.00	129,883.61	112,200.00	112,200.00	112,200.00	112,200.00	112,200.00	143,380.00
02-40-99-220-4190	FEES FOR SERVICES	0.00	0.00	8,655.00	5,473.00	5,060.00	5,060.00	5,060.00	5,060.00	5,060.00	5,970.00
02-40-99-602-4135	PRODUCT SALES	0.00	0.00	1,175.00	3,540.00	1,175.00	1,175.00	1,175.00	1,175.00	1,175.00	1,150.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>314,275.00</b>	<b>359,710.61</b>	<b>359,050.00</b>	<b>359,050.00</b>	<b>359,050.00</b>	<b>359,050.00</b>	<b>354,603.27</b>	<b>391,515.00</b>
<b>Expense</b>											
02-40-01-001-5200	GUEST SERVICES	0.00	0.00	10,920.00	3,464.64	0.00	0.00	0.00	0.00	0.00	38,500.00
02-40-01-001-5300	STAFF APPRECIATION	0.00	0.00	950.00	1,100.59	1,500.00	1,500.00	1,500.00	1,500.00	1,486.77	1,500.00
02-40-01-001-6030	TELEPHONE/INTERNET	0.00	0.00	2,800.00	2,724.56	2,800.00	2,800.00	2,800.00	2,800.00	3,385.90	3,500.00
02-40-01-001-6650	REFUSE COLLECTION	0.00	0.00	660.00	595.35	660.00	660.00	660.00	660.00	567.83	850.00
02-40-01-001-6800	UTILITIES	0.00	0.00	18,200.00	14,612.31	17,500.00	17,500.00	17,500.00	17,500.00	15,827.39	17,500.00
02-40-01-001-7010	OFFICE SUPPLIES	0.00	0.00	350.00	135.67	350.00	350.00	350.00	350.00	245.62	350.00
02-40-01-001-7450	SAFETY SUPPLIES	0.00	0.00	250.00	0.00	100.00	100.00	100.00	100.00	0.00	250.00
02-40-01-001-9050	OFFICE FURNITURE	0.00	0.00	1,200.00	1,365.71	0.00	0.00	0.00	0.00	242.96	500.00
02-40-01-040-6090	MARKETING/ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-40-01-220-7120	PROPERTY TAXES	0.00	0.00	11,500.00	10,111.27	10,500.00	10,500.00	10,500.00	10,500.00	9,959.52	10,500.00
02-40-02-001-7040	CUSTODIAL SUPPLIES	0.00	0.00	250.00	145.36	250.00	250.00	250.00	250.00	330.25	400.00
02-40-02-001-7760	BUILDING REPAIRS	0.00	0.00	6,500.00	7,723.45	5,300.00	5,300.00	5,300.00	5,300.00	4,053.38	6,000.00
02-40-02-001-7780	OFFICE EQUIPMENT REPAIRS	0.00	0.00	3,000.00	1,114.12	0.00	0.00	0.00	0.00	1,565.35	1,500.00
02-40-99-140-5320	PART-TIME WAGES	0.00	0.00	4,911.00	3,169.97	4,493.00	4,493.00	4,493.00	4,493.00	3,281.72	4,100.00



## For Fiscal: 2017 Period Ending: 12/31/2017

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# Ottawa Street Pool

Ottawa Street Pool is a traditional L-shaped pool that includes 25 Meter lanes and a diving well with both a low and high diving board. Swim lessons are the primary source of income for Ottawa Street Pool providing a projected \$53,150 of the \$108,650 in projected income. Additional income is also received from daily admissions, season passes, and rentals. Ottawa Street Pool is budgeted based on past performance. Staffing figures are based on projected efficiencies to be implemented. An expense of \$22,000 for painting is also budgeted contributing to a projected net loss of \$43,270.





# Budget Worksheet

## Account Summary

For Fiscal: 2017 Period Ending: 12/31/2017

		Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	YTD Activity	2018 2018 Budget
Fund: 02 - RECREATION								
Revenue								
02-60-99-135-4090	FACILITY RENTALS	0.00	0.00	3,000.00	4,242.00	2,500.00	4,093.00	3,500.00
02-60-99-601-4186	SWIM LESSON INCOME	0.00	0.00	71,500.00	61,415.90	59,040.00	49,229.40	53,150.00
02-60-99-602-4130	CONCESSIONS	0.00	0.00	1,000.00	1,143.84	1,000.00	0.00	
02-60-99-999-4180	SWIM PASSES	0.00	0.00	25,000.00	27,335.20	25,000.00	24,866.80	25,000.00
02-60-99-999-4185	SWIM DAILY ADMISSION	0.00	0.00	23,150.00	29,341.00	26,000.00	28,032.00	27,000.00
	Revenue Total:	0.00	0.00	123,650.00	123,477.94	113,540.00	106,221.20	108,650.00
Expense								
02-60-01-001-5200	GUEST SERVICES	0.00	0.00	5,000.00	9,386.95	9,200.00	6,382.97	7,000.00
02-60-01-001-5320	PART-TIME WAGES	0.00	0.00	56,000.00	55,915.00	53,800.00	60,988.83	53,000.00
02-60-01-001-6030	TELEPHONE/INTERNET	0.00	0.00	240.00	294.02	1,930.00	1,389.65	
02-60-01-001-6050	PROFESSIONAL DEVELOPMENT	0.00	0.00	2,000.00	2,528.16	2,300.00	1,141.96	2,300.00
02-60-01-001-6100	REFUNDS	0.00	0.00	2,300.00	0.00	0.00	0.00	
02-60-01-001-6270	CREDIT CARD PROCESSING	0.00	0.00	600.00	0.00	600.00	0.00	
02-60-01-001-6800	UTILITIES	0.00	0.00	15,650.00	13,719.62	15,350.00	10,653.06	15,500.00
02-60-01-001-7010	OFFICE SUPPLIES	0.00	0.00	500.00	34.56	950.00	261.20	950.00
02-60-01-001-7300	POOL CHEMICALS	0.00	0.00	12,000.00	8,012.90	12,000.00	9,827.10	11,000.00
02-60-01-001-7450	SAFETY SUPPLIES	0.00	0.00	2,400.00	913.04	1,000.00	512.61	1,000.00
02-60-01-040-6090	MARKETING/ADVERTISING	0.00	0.00	500.00	264.17	250.00	261.00	300.00
02-60-02-001-7150	HORTICULTURAL SUPPLIES	0.00	0.00	400.00	0.00	0.00	0.00	
02-60-02-001-7310	POOL SUPPLIES	0.00	0.00	4,300.00	3,164.30	5,000.00	3,197.31	5,000.00
02-60-02-001-7760	BUILDING REPAIRS	0.00	0.00	7,500.00	6,387.67	3,500.00	1,868.11	25,500.00
02-60-02-001-7780	OFFICE EQUIPMENT REPAIRS	0.00	0.00	15,098.00	7,076.54	8,100.00	7,161.19	6,100.00
02-60-99-140-7210	PROGRAM SUPPLIES	0.00	0.00	1,700.00	1,242.97	1,500.00	1,419.68	1,200.00

## Defined Budgets

	Total Budget	Total Activity	Total Budget	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
PART-TIME WAGES	0.00	0.00	0.00	42,381.00	28,834.35	30,000.00	22,918.94	23,070.00
Expense Total:	0.00	0.00	0.00	168,569.00	137,774.25	145,480.00	127,983.61	151,920.00
Fund: 02 - RECREATION Surplus (Deficit):	0.00	0.00	0.00	-44,919.00	-14,296.31	-31,940.00	-21,762.41	-43,270.00
Report Surplus (Deficit):	0.00	0.00	0.00	-44,919.00	-14,296.31	-31,940.00	-21,762.41	-43,270.00

Defined Budgets

RptCategory	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
<b>Fund: 02 - RECREATION</b>							
<b>Revenue</b>							
401 - PROPERTY TAXES	0.00	0.00	1,149,999.00	1,138,431.40	1,050,000.00	1,041,676.23	1,050,000.00
404 - INTEREST INCOME	0.00	0.00	100.00	1,324.51	1,000.00	3,379.21	4,000.00
405 - PROGRAM REVENUE	0.00	0.00	1,344,539.00	1,362,704.37	1,328,801.00	1,271,044.06	1,366,292.00
409 - RENTAL REVENUE	0.00	0.00	52,500.00	52,032.28	53,370.00	61,823.25	59,200.00
415 - REIMBURSEMENTS	0.00	0.00	42,308.00	0.00	44,450.00	0.00	0.00
416 - ADVERTISING REVENUE	0.00	0.00	25,000.00	16,327.70	10,000.00	11,353.00	15,000.00
450 - OTHER REVENUE	0.00	0.00	18,025.00	31,523.88	30,325.00	37,468.34	30,750.00
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,632,471.00</b>	<b>2,602,344.14</b>	<b>2,517,946.00</b>	<b>2,426,744.09</b>	<b>2,525,242.00</b>
<b>Expense</b>							
500 - SALARIES & WAGES	0.00	0.00	1,287,472.00	1,049,713.75	1,229,886.00	1,078,005.13	1,295,521.00
605 - STAFF DEVELOPMENT	0.00	0.00	32,110.00	18,675.30	35,375.00	27,805.04	30,279.00
611 - CONTRACTUAL SERVICES	0.00	0.00	523,044.00	523,529.36	558,837.00	534,617.66	536,595.00
675 - HEALTH INSURANCE	0.00	0.00	203,000.00	161,930.65	175,000.00	155,701.43	234,000.00
680 - UTILITIES	0.00	0.00	78,765.00	71,472.48	86,085.00	72,345.69	93,450.00
701 - MATERIALS, SUPPLIES & EQUIPMENT	0.00	0.00	200,262.00	183,342.59	195,921.00	164,610.50	209,118.00
770 - MAINTENANCE & REPAIRS	0.00	0.00	39,398.00	26,410.16	23,700.00	19,709.32	42,300.00
866 - TRANSFER TO OTHER FUNDS	0.00	0.00	52,357.00	52,357.00	207,000.00	207,000.00	325,000.00
900 - OTHER EXPENSE	0.00	0.00	87,400.00	66,827.53	74,100.00	29,017.17	17,930.00
999 - CONTINGENCY	0.00	0.00	120,000.00	4,398.51	240,000.00	910.13	250,000.00
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,623,808.00</b>	<b>2,158,657.33</b>	<b>2,825,904.00</b>	<b>2,289,722.07</b>	<b>3,034,193.00</b>
<b>Fund: 02 - RECREATION Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>8,663.00</b>	<b>443,686.81</b>	<b>-307,958.00</b>	<b>137,022.02</b>	<b>-508,951.00</b>

# Budget Worksheet

For Fiscal: 2017 Period Ending: 12/31/2017

## Fund: 02 - RECREATION

### Revenue

	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	Defined Budgets 2018 2018 Budget
02-01-01-001-4010	0.00	0.00	1,085,224.00	1,071,691.88	988,318.00	979,948.97	987,875.00
02-01-01-001-4020	0.00	0.00	64,775.00	66,739.52	61,682.00	61,727.26	62,125.00
02-01-01-001-4040	0.00	0.00	100.00	1,324.51	1,000.00	3,379.21	4,000.00
02-01-01-001-4080	0.00	0.00	600.00	4,659.84	150.00	1,220.10	1,000.00
02-01-01-001-4140	0.00	0.00	5,000.00	443.00	5,000.00	10,030.00	5,000.00
02-01-01-001-4150	0.00	0.00	42,308.00	0.00	44,450.00	0.00	0.00
02-01-01-001-4290	0.00	0.00	2,500.00	17,237.20	15,000.00	13,837.24	13,000.00
02-01-01-040-4160	0.00	0.00	25,000.00	16,327.70	10,000.00	11,353.00	15,000.00
02-25-01-135-4090	0.00	0.00	7,200.00	13,385.00	10,800.00	10,726.00	11,000.00
02-25-48-999-4120	0.00	0.00	0.00	0.00	23,710.00	17,354.00	0.00
02-30-01-135-4090	0.00	0.00	6,700.00	2,145.28	3,050.00	8,529.25	7,320.00
02-30-25-150-4050	0.00	0.00	206,466.00	163,116.05	173,577.00	221,034.29	200,415.00
02-30-25-999-4050	0.00	0.00	31,470.00	13,658.10	3,370.00	3,581.00	4,692.00
02-30-30-999-4120	0.00	0.00	32,388.00	43,903.00	26,383.00	1,960.00	16,734.00
02-35-01-135-4090	0.00	0.00	0.00	0.00	0.00	60.00	0.00
02-40-01-135-4090	0.00	0.00	30,000.00	27,965.00	28,920.00	28,085.00	29,280.00
02-40-99-140-4050	0.00	0.00	10,685.00	22,372.00	13,700.00	18,402.00	12,890.00
02-40-99-140-4090	0.00	0.00	5,600.00	4,295.00	8,100.00	10,330.00	8,100.00
02-40-99-140-4120	0.00	0.00	350.00	585.00	350.00	675.00	350.00
02-40-99-210-4050	0.00	0.00	159,130.00	165,597.00	187,045.00	158,640.00	188,395.00
02-40-99-210-4260	0.00	0.00	2,500.00	0.00	2,500.00	3,500.00	2,000.00
02-40-99-220-4050	0.00	0.00	96,180.00	129,883.61	112,200.00	128,098.68	143,380.00
02-40-99-220-4190	0.00	0.00	8,655.00	5,473.00	5,060.00	5,327.59	5,970.00
02-40-99-602-4135	0.00	0.00	1,175.00	3,540.00	1,175.00	1,545.00	1,150.00
02-50-25-150-4050	0.00	0.00	47,118.00	48,953.85	48,756.00	47,544.60	51,222.00
02-50-25-999-4050	0.00	0.00	24,426.00	26,191.80	18,876.00	23,124.93	12,438.00
02-50-30-115-4050	0.00	0.00	7,594.00	8,220.00	4,960.00	5,200.00	5,200.00
02-50-30-160-4050	0.00	0.00	17,070.00	7,614.50	4,964.00	4,404.00	5,100.00
02-50-30-160-4120	0.00	0.00	1,800.00	524.00	1,500.00	0.00	0.00
02-50-30-200-4120	0.00	0.00	672.00	324.00	672.00	0.00	0.00

**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

	Defined Budgets				
	2016	2016	2017	2017	2018
	Total Budget	Total Activity	Total Budget	YTD Activity	2018 Budget
PROGRAM REVENUE	0.00	0.00	4,750.00	1,667.70	4,050.00
CONTRACTUAL PROGRAM REV	0.00	0.00	0.00	0.00	
PROGRAM REVENUE	0.00	0.00	88,350.00	82,128.00	95,841.00
PROGRAM REVENUE	0.00	0.00	86,900.00	97,124.25	130,375.00
PROGRAM REVENUE	0.00	0.00	0.00	0.00	
CONTRACTUAL PROGRAM REV	0.00	0.00	171,589.00	143,764.01	147,660.00
PROGRAM REVENUE	0.00	0.00	0.00	0.00	
CONTRACTUAL PROGRAM REV	0.00	0.00	18,790.00	30,186.10	31,197.00
PROGRAM REVENUE	0.00	0.00	500.00	-103.00	250.00
PROGRAM REVENUE	0.00	0.00	13,687.00	19,927.89	13,700.00
PROGRAM REVENUE	0.00	0.00	19,752.00	15,738.00	13,460.00
PROGRAM REVENUE	0.00	0.00	4,780.00	4,247.64	4,976.00
CONTRACTUAL PROGRAM REV	0.00	0.00	26,300.00	28,029.00	29,363.00
PROGRAM REVENUE	0.00	0.00	17,333.00	16,334.55	17,815.00
CONCESSIONS	0.00	0.00	500.00	2,336.00	2,600.00
SPONSORSHIPS	0.00	0.00	5,000.00	5,000.00	6,000.00
PROGRAM REVENUE	0.00	0.00	140,907.00	94,525.63	125,669.00
FACILITY RENTALS	0.00	0.00	2,500.00	4,093.00	3,500.00
SWIM LESSON INCOME	0.00	0.00	59,040.00	49,229.40	53,150.00
CONCESSIONS	0.00	0.00	1,000.00	0.00	
SWIM PASSES	0.00	0.00	25,000.00	24,866.80	25,000.00
SWIM DAILY ADMISSION	0.00	0.00	26,000.00	28,032.00	27,000.00
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,517,946.00</b>	<b>2,426,744.09</b>	<b>2,525,242.00</b>
<b>Expense</b>					
EXECUTIVE DIRECTOR	0.00	0.00	62,970.00	63,764.44	65,802.00
DIRECTOR OF FINANCE	0.00	0.00	44,770.00	45,778.95	45,799.00
DIRECTOR OF RECREATION	0.00	0.00	75,226.00	77,013.60	77,048.00
COMMUNICATIONS/MARKETI	0.00	0.00	23,000.00	10,568.01	20,500.00
GUEST SERVICES SUPERVISOR	0.00	0.00	41,704.00	38,005.64	42,910.00
SUPERINTENDENT OF FACILITIE	0.00	0.00	54,951.00	56,206.61	68,000.00
REC MGR-SENIORS/ADULTS	0.00	0.00	54,971.00	28,286.87	56,294.00



# Budget Worksheet

For Fiscal: 2017 Period Ending: 12/31/2017

## Defined Budgets

		2016	2016	2016	2017	2017	2018
		Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	2018 Budget
02-01-01-001-5190	REC MGR/EARLY CHILDHOOD	0.00	0.00	44,558.00	46,474.62	54,348.41	54,362.00
02-01-01-001-5210	REC MGR/GENERAL PROGRAM	0.00	0.00	53,265.00	55,598.96	55,807.35	55,832.00
02-01-01-001-5220	MARKETING MANAGER	0.00	0.00	56,281.00	59,159.74	58,992.92	57,639.00
02-01-01-001-5230	REC SUPERVISOR-CAMPS/TEEN	0.00	0.00	38,500.00	0.00	0.00	
02-01-01-001-5235	REC SUPERVISOR-AQUA/ATHLE	0.00	0.00	0.00	0.00	0.00	46,000.00
02-01-01-001-5240	REC SUPERVISOR- DANCE	0.00	0.00	37,740.00	40,607.15	40,146.72	40,123.00
02-01-01-001-5245	REC SUPERVISOR-FITNESS	0.00	0.00	0.00	0.00	0.00	23,000.00
02-01-01-001-5280	HUMAN RESOURCES MANAGE	0.00	0.00	30,510.00	24,381.27	31,772.59	31,973.00
02-01-01-001-5290	WAGE INCREASES	0.00	0.00	14,296.00	0.00	0.00	12,476.00
02-01-01-001-5300	STAFF APPRECIATION	0.00	0.00	8,900.00	4,358.71	6,039.82	3,000.00
02-01-01-001-5330	REC MANAGER-EQUESTRIAN C	0.00	0.00	53,664.00	56,059.44	56,317.64	56,343.00
02-01-01-001-6030	TELEPHONE/INTERNET	0.00	0.00	6,720.00	9,521.89	9,321.89	11,700.00
02-01-01-001-6050	PROFESSIONAL DEVELOPMENT	0.00	0.00	11,520.00	8,701.82	16,124.92	14,400.00
02-01-01-001-6060	MEMBERSHIPS & DUES	0.00	0.00	3,740.00	1,116.00	1,736.00	4,329.00
02-01-01-001-6100	REFUNDS	0.00	0.00	65,000.00	51,750.75	10,578.63	
02-01-01-001-6240	PROFESSIONAL TRAVEL EXPEN	0.00	0.00	600.00	557.02	757.39	750.00
02-01-01-001-6260	SPECIAL EVENTS	0.00	0.00	6,000.00	7,111.01	2,480.52	
02-01-01-001-6270	CREDIT CARD PROCESSING	0.00	0.00	19,000.00	20,395.21	19,733.74	20,000.00
02-01-01-001-6360	COMMUNITY RELATIONS-GIFT	0.00	0.00	0.00	324.00	36.00	500.00
02-01-01-001-6630	INFORMATION TECHNOLOGY	0.00	0.00	23,310.00	20,722.20	25,760.65	25,877.00
02-01-01-001-6750	HEALTH, LIFE & DENTAL INSUR	0.00	0.00	203,000.00	161,930.65	155,701.43	234,000.00
02-01-01-001-7010	OFFICE SUPPLIES	0.00	0.00	4,000.00	5,138.08	6,242.32	4,250.00
02-01-01-001-7050	POSTAGE	0.00	0.00	1,990.00	1,044.63	1,832.31	1,990.00
02-01-01-001-7350	STAFF UNIFORMS	0.00	0.00	5,400.00	860.00	4,689.28	5,500.00
02-01-01-001-7450	SAFETY SUPPLIES	0.00	0.00	4,000.00	3,240.79	1,361.95	3,000.00
02-01-01-001-8600	TRANSFER TO OTHER FUNDS	0.00	0.00	52,357.00	52,357.00	207,000.00	325,000.00
02-01-01-001-9990	CONTINGENCY	0.00	0.00	120,000.00	4,398.51	910.13	250,000.00
02-01-01-040-6070	MARKETING/PRINTING	0.00	0.00	63,250.00	59,511.03	67,980.78	84,825.00
02-01-01-040-6090	MARKETING/ADVERTISING	0.00	0.00	15,200.00	20,611.97	27,989.33	27,050.00
02-01-01-040-6290	VOLUNTEER/SPONSOR RECOG	0.00	0.00	2,400.00	1,363.96	2,450.74	1,000.00
02-01-01-040-6630	INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	10,200.00



**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

		2016	2016	2017	2017	2017	2018
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	2018 Budget
<a href="#">02-01-01-040-7270</a>	MARKETING DEPT. SUPPLIES	0.00	0.00	5,800.00	9,371.57	5,200.00	8,750.00
<a href="#">02-20-01-001-5200</a>	GUEST SERVICES	0.00	0.00	24,000.00	33,319.33	34,700.00	39,940.00
<a href="#">02-20-01-001-6800</a>	UTILITIES	0.00	0.00	2,000.00	1,551.63	2,000.00	2,600.00
<a href="#">02-20-01-001-7780</a>	OFFICE EQUIPMENT REPAIRS	0.00	0.00	3,600.00	2,558.36	3,000.00	
<a href="#">02-25-01-001-5320</a>	PART-TIME WAGES	0.00	0.00	16,121.00	12,273.52	16,275.00	18,053.00
<a href="#">02-25-01-001-6030</a>	TELEPHONE/INTERNET	0.00	0.00	3,000.00	2,946.75	3,000.00	3,000.00
<a href="#">02-25-01-001-6800</a>	UTILITIES	0.00	0.00	11,550.00	7,838.88	10,700.00	11,550.00
<a href="#">02-25-01-001-7010</a>	OFFICE SUPPLIES	0.00	0.00	950.00	246.97	1,700.00	2,700.00
<a href="#">02-25-01-001-7760</a>	BUILDING REPAIRS	0.00	0.00	200.00	0.00	200.00	2,200.00
<a href="#">02-25-01-135-5320</a>	PART-TIME WAGES	0.00	0.00	1,440.00	2,357.58	2,640.00	2,750.00
<a href="#">02-25-02-001-7040</a>	CUSTODIAL SUPPLIES	0.00	0.00	300.00	279.93	300.00	300.00
<a href="#">02-25-48-999-6110</a>	CONTRACTUAL PROGRAM EXP	0.00	0.00	0.00	0.00	16,597.00	
<a href="#">02-30-01-001-5200</a>	GUEST SERVICES	0.00	0.00	8,250.00	5,556.13	8,250.00	8,250.00
<a href="#">02-30-01-001-6030</a>	TELEPHONE/INTERNET	0.00	0.00	1,680.00	1,850.02	3,580.00	2,300.00
<a href="#">02-30-01-001-6155</a>	OUTSIDE FACILITY RENTALS	0.00	0.00	110,022.00	110,022.00	112,218.00	114,469.00
<a href="#">02-30-01-001-6800</a>	UTILITIES	0.00	0.00	7,500.00	8,666.22	8,600.00	8,100.00
<a href="#">02-30-01-001-7010</a>	OFFICE SUPPLIES	0.00	0.00	250.00	101.54	250.00	
<a href="#">02-30-01-001-7040</a>	CUSTODIAL SUPPLIES	0.00	0.00	500.00	12.00	500.00	250.00
<a href="#">02-30-01-001-7780</a>	OFFICE EQUIPMENT REPAIRS	0.00	0.00	1,000.00	1,068.62	1,100.00	
<a href="#">02-30-01-001-9050</a>	OFFICE FURNITURE	0.00	0.00	750.00	469.95	750.00	250.00
<a href="#">02-30-01-135-5320</a>	PART-TIME WAGES	0.00	0.00	1,440.00	268.60	1,200.00	2,427.00
<a href="#">02-30-01-135-7210</a>	PROGRAM SUPPLIES	0.00	0.00	480.00	0.00	480.00	1,608.00
<a href="#">02-30-01-150-7780</a>	OFFICE EQUIPMENT REPAIRS	0.00	0.00	1,000.00	0.00	1,000.00	
<a href="#">02-30-25-001-6050</a>	PROFESSIONAL DEVELOPMENT	0.00	0.00	4,400.00	313.00	1,000.00	
<a href="#">02-30-25-150-5190</a>	REC MGR/EARLY CHILDHOOD	0.00	0.00	0.00	-685.51	0.00	
<a href="#">02-30-25-150-5320</a>	PART-TIME WAGES	0.00	0.00	114,987.00	85,637.79	113,438.00	95,508.00
<a href="#">02-30-25-150-6050</a>	PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	3,600.00
<a href="#">02-30-25-150-6110</a>	CONTRACTUAL PROGRAM EXP	0.00	0.00	1,000.00	0.00	1,500.00	1,500.00
<a href="#">02-30-25-150-7210</a>	PROGRAM SUPPLIES	0.00	0.00	9,400.00	5,329.91	7,100.00	6,800.00
<a href="#">02-30-25-999-5320</a>	PART-TIME WAGES	0.00	0.00	19,724.00	3,516.59	1,983.00	2,367.00
<a href="#">02-30-25-999-7210</a>	PROGRAM SUPPLIES	0.00	0.00	2,600.00	23.02	450.00	1,160.00

**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

				2016	2016	2016	2017	2017	2017	2018
				Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	Total Budget	2018 Budget
02-30-30-999-6110	CONTRACTUAL PROGRAM EXP	0.00	0.00	22,671.00	15,755.00	18,472.00	18,472.00	7,730.40	11,714.00	
02-35-01-001-5200	GUEST SERVICES	0.00	0.00	30,000.00	18,845.78	24,750.00	24,750.00	18,244.58	20,000.00	
02-35-01-001-6030	TELEPHONE/INTERNET	0.00	0.00	3,600.00	3,393.26	3,600.00	3,600.00	3,844.04	3,600.00	
02-35-01-001-6800	UTILITIES	0.00	0.00	5,825.00	4,353.32	5,325.00	5,325.00	4,015.50	4,100.00	
02-35-01-001-7010	OFFICE SUPPLIES	0.00	0.00	300.00	0.00	300.00	300.00	0.00	200.00	
02-35-01-001-9050	OFFICE FURNITURE	0.00	0.00	1,050.00	555.27	1,050.00	1,050.00	0.00	600.00	
02-35-02-001-7040	CUSTODIAL SUPPLIES	0.00	0.00	750.00	58.35	750.00	750.00	208.97	250.00	
02-35-02-001-7760	BUILDING REPAIRS	0.00	0.00	1,500.00	481.40	1,500.00	1,500.00	500.62	1,000.00	
02-40-01-001-5200	GUEST SERVICES	0.00	0.00	10,920.00	3,464.64	0.00	0.00	0.00	38,500.00	
02-40-01-001-5300	STAFF APPRECIATION	0.00	0.00	950.00	1,100.59	1,500.00	1,500.00	1,486.77	1,500.00	
02-40-01-001-6030	TELEPHONE/INTERNET	0.00	0.00	2,800.00	2,724.56	2,800.00	2,800.00	3,385.90	3,500.00	
02-40-01-001-6650	REFUSE COLLECTION	0.00	0.00	660.00	595.35	660.00	660.00	567.83	850.00	
02-40-01-001-6800	UTILITIES	0.00	0.00	18,200.00	14,612.31	17,500.00	17,500.00	15,827.39	17,500.00	
02-40-01-001-7010	OFFICE SUPPLIES	0.00	0.00	350.00	135.67	350.00	350.00	245.62	350.00	
02-40-01-001-7450	SAFETY SUPPLIES	0.00	0.00	250.00	0.00	100.00	100.00	0.00	250.00	
02-40-01-001-9050	OFFICE FURNITURE	0.00	0.00	1,200.00	1,365.71	0.00	0.00	242.96	500.00	
02-40-01-040-6090	MARKETING/ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
02-40-01-220-7120	PROPERTY TAXES	0.00	0.00	11,500.00	10,111.27	10,500.00	10,500.00	9,959.52	10,500.00	
02-40-02-001-7040	CUSTODIAL SUPPLIES	0.00	0.00	250.00	145.36	250.00	250.00	330.25	400.00	
02-40-02-001-7760	BUILDING REPAIRS	0.00	0.00	6,500.00	7,723.45	5,300.00	5,300.00	4,053.38	6,000.00	
02-40-02-001-7780	OFFICE EQUIPMENT REPAIRS	0.00	0.00	3,000.00	1,114.12	0.00	0.00	1,565.35	1,500.00	
02-40-99-140-5320	PART-TIME WAGES	0.00	0.00	4,911.00	3,169.97	4,493.00	4,493.00	3,281.72	4,100.00	
02-40-99-140-6110	CONTRACTUAL PROGRAM EXP	0.00	0.00	200.00	270.00	1,200.00	1,200.00	0.00	200.00	
02-40-99-140-7210	PROGRAM SUPPLIES	0.00	0.00	1,215.00	1,825.76	1,895.00	1,895.00	2,598.41	1,815.00	
02-40-99-210-5320	PART-TIME WAGES	0.00	0.00	35,915.00	27,847.06	38,848.00	38,848.00	26,696.65	26,021.00	
02-40-99-210-5330	REC MANAGER-EQUESTRIAN C	0.00	0.00	0.00	-825.58	0.00	0.00	0.00		
02-40-99-210-6340	FERRIER SERVICES	0.00	0.00	4,650.00	6,210.00	4,900.00	4,900.00	5,199.00	5,000.00	
02-40-99-210-6350	VETERINARY SERVICES	0.00	0.00	6,000.00	4,403.51	6,000.00	6,000.00	9,158.99	7,000.00	
02-40-99-210-6650	REFUSE COLLECTION	0.00	0.00	4,300.00	3,744.00	4,300.00	4,300.00	5,135.00	5,460.00	
02-40-99-210-7210	PROGRAM SUPPLIES	0.00	0.00	31,050.00	28,621.05	27,100.00	27,100.00	30,299.07	25,900.00	
02-40-99-210-7220	PROGRAM EQUIPMENT	0.00	0.00	1,300.00	566.00	2,175.00	2,175.00	868.16	1,500.00	



**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

		2016	2016	2017	2017	2017	2018
		Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	2018 Budget
02-50-48-170-5320	PART-TIME WAGES	0.00	0.00	0.00	0.00	0.00	12,000.00
02-50-48-170-6110	CONTRACTUAL PROGRAM EXP	0.00	0.00	139,119.00	135,624.47	101,791.70	78,569.00
02-50-48-170-7210	PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	0.00	3,000.00
02-50-48-999-5320	PART-TIME WAGES	0.00	0.00	5,400.00	3,153.08	2,885.49	3,150.00
02-50-48-999-6110	CONTRACTUAL PROGRAM EXP	0.00	0.00	15,754.00	32,633.21	23,641.01	23,435.00
02-50-48-999-7210	PROGRAM SUPPLIES	0.00	0.00	150.00	48.01	4.90	100.00
02-50-48-999-7220	PROGRAM EQUIPMENT	0.00	0.00	50.00	0.00	0.00	150.00
02-50-90-999-5320	PART-TIME WAGES	0.00	0.00	120.00	112.50	0.00	54.00
02-50-90-999-6170	ADMISSION FEES	0.00	0.00	150.00	0.00	0.00	
02-50-90-999-6180	TRANSPORTATION FEES	0.00	0.00	200.00	0.00	0.00	
02-50-90-999-7210	PROGRAM SUPPLIES	0.00	0.00	20.00	114.94	0.00	25.00
02-50-95-130-6170	ADMISSION FEES	0.00	0.00	6,222.00	10,725.79	12,109.03	7,000.00
02-50-95-130-6180	TRANSPORTATION FEES	0.00	0.00	5,327.00	3,916.50	4,286.25	5,200.00
02-50-95-160-5320	PART-TIME WAGES	0.00	0.00	9,192.00	10,318.75	9,678.77	10,322.00
02-50-95-999-6110	CONTRACTUAL PROGRAM EXP	0.00	0.00	19,608.00	21,301.00	23,604.00	23,490.00
02-50-95-999-7210	PROGRAM SUPPLIES	0.00	0.00	4,731.00	4,068.19	3,891.46	5,227.00
02-50-99-140-5320	PART-TIME WAGES	0.00	0.00	1,049.00	319.57	235.75	1,077.00
02-50-99-140-6040	CONTRACTED PROFESSIONAL S	0.00	0.00	600.00	1,360.50	800.00	3,350.00
02-50-99-140-7210	PROGRAM SUPPLIES	0.00	0.00	5,805.00	10,489.13	10,205.43	13,691.00
02-50-99-140-7220	PROGRAM EQUIPMENT	0.00	0.00	12,400.00	13,602.57	893.85	8,800.00
02-50-99-165-5320	PART-TIME WAGES	0.00	0.00	450.00	120.00	120.00	500.00
02-50-99-165-6110	CONTRACTUAL PROGRAM EXP	0.00	0.00	4,800.00	2,200.00	2,200.00	2,800.00
02-50-99-165-6280	EQUIPMENT RENTALS	0.00	0.00	1,500.00	840.00	1,435.00	1,750.00
02-50-99-165-6150	FIREWORKS	0.00	0.00	17,000.00	17,000.00	17,000.00	17,000.00
02-50-99-165-7210	PROGRAM SUPPLIES	0.00	0.00	300.00	120.34	180.58	300.00
02-50-99-200-5240	REC SUPERVISOR- DANCE & FIT	0.00	0.00	0.00	-580.62	0.00	
02-50-99-200-5320	PART-TIME WAGES	0.00	0.00	49,799.00	24,952.32	23,683.01	32,505.00
02-50-99-200-6110	CONTRACTUAL PROGRAM EXP	0.00	0.00	537.00	0.00	0.00	
02-50-99-200-7210	PROGRAM SUPPLIES	0.00	0.00	20,275.00	18,911.81	15,883.59	19,715.00
02-60-01-001-5200	GUEST SERVICES	0.00	0.00	5,000.00	9,386.95	6,382.97	7,000.00
02-60-01-001-5320	PART-TIME WAGES	0.00	0.00	56,000.00	55,915.00	60,988.83	53,000.00

## For Fiscal: 2017 Period Ending: 12/31/2017

**Fund: 02 - RECREATION Surplus (Deficit):**

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Budget Worksheet

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

2017  
YTD Activity

2017  
Total Budget

2016  
Total Activity

2016  
Total Budget

Total Activity

Total Budget

Fund: 03 - MUSEUM

Revenue

03-01-01-001-4040

INTEREST ON INVESTMENTS

Revenue Total:

Expense

03-01-01-001-6400

MUSEUM LEASE

Expense Total:

Fund: 03 - MUSEUM Surplus (Deficit):

0.00	0.00	0.00	3.74	0.00	7.76
0.00	0.00	0.00	3.74	0.00	7.76
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	3.74	0.00	7.76

## For Fiscal: 2017 Period Ending: 12/31/2017

## Defined Budgets

	2016	2017	2017
	Total Budget	Total Activity	Total Budget
	Total Activity	Total Activity	YTD Activity

	2016	2017	2017
	Total Budget	Total Activity	Total Budget
	Total Activity	Total Activity	YTD Activity

	2016	2017	2017
	Total Budget	Total Activity	Total Budget
	Total Activity	Total Activity	YTD Activity

	2016	2017	2017
	Total Budget	Total Activity	Total Budget
	Total Activity	Total Activity	YTD Activity

**Fund: 06 - LIABILITY INSURANCE Surplus (Deficit):**



## For Fiscal: 2017 Period Ending: 12/31/2017

## Defined Budgets

	2016		2017	
	Total Budget	Total Activity	Total Budget	YTD Activity
2016				
2017				

Fund: 07 - I.M.R.F. Surplus (Deficit):

Budget Worksheet

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

Fund: 12 - PARK DONATION

Revenue

[12-01-01-001-4460](#)

[12-01-01-001-4790](#)

[12-01-01-001-4930](#)

[12-01-01-001-4940](#)

FAIRFIELD RIDGE

WHITE ASH FARM

THE PRESERVE

ASHFORD PLACE

Revenue Total:

Expense

[12-01-01-001-8600](#)

TRANSFER TO OTHER FUNDS

Expense Total:

Fund: 12 - PARK DONATION Surplus (Deficit):

	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
	0.00	0.00	0.00	11,122.12	0.00	0.00	
	0.00	0.00	0.00	16,683.18	0.00	32,317.02	61,172.00
	0.00	0.00	0.00	0.00	0.00	0.00	103,000.00
	0.00	0.00	0.00	27,805.30	0.00	32,317.02	169,172.00
	0.00	0.00	0.00	0.00	0.00	0.00	271,152.00
	0.00	0.00	0.00	0.00	0.00	0.00	271,152.00
	0.00	0.00	0.00	27,805.30	0.00	32,317.02	-101,980.00

# Budget Worksheet

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

2017  
2018  
2018 Budget

2017  
YTD Activity

2017  
Total Budget

2016  
Total Activity

2016  
Total Budget

Total Activity

Total Budget

## Fund: 13 - POLICE PROTECTION

### Revenue

13-01-01-001-4040

INTEREST ON INVESTMENTS

Revenue Total:

### Expense

13-01-01-001-6190

BUILDING ALARM SERVICES

Expense Total:

Fund: 13 - POLICE PROTECTION Surplus (Deficit):

0.00	0.00	0.00	40.98	0.00	83.22	0.00
0.00	0.00	0.00	40.98	0.00	83.22	0.00
0.00	0.00	1,650.00	1,430.88	1,650.00	1,029.91	1,650.00
0.00	0.00	1,650.00	1,430.88	1,650.00	1,029.91	1,650.00
0.00	0.00	-1,650.00	-1,389.90	-1,650.00	-946.69	-1,650.00

**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

**Fund: 14 - SPECIAL RECREATION**

**Revenue**

14-01-01-001-4010  
14-01-01-001-4020  
14-01-01-001-4040

PROPERTY TAXES - WILL CO.  
PROPERTY TAXES - KENDALL C  
INTEREST ON INVESTMENTS

**Revenue Total:**

**Expense**

14-01-01-001-5030  
14-01-01-001-5070  
14-01-01-001-5310  
14-01-01-001-6110  
14-01-01-001-6160  
14-01-01-001-6620  
14-01-01-001-6640  
14-01-01-001-6750  
14-01-01-001-7900  
14-01-01-001-8060  
14-01-01-001-8410  
14-01-01-001-8600  
14-70-01-001-8540

DIRECTOR OF PARKS&PLANNING  
DIRECTOR OF RECREATION  
FULL TIME STAFF  
CONTRACTUAL PROGRAM EXP  
SPECIAL REC ASSC AGREEMEN  
PROF/CONSULTING SERVICES  
PORTABLE RESTROOM RENTAL  
HEALTH, LIFE & DENTAL INSU  
VEHICLES  
CAPITAL ADA TRANSITION  
PARK IMPROVEMENTS-CAPITAL  
TRANSFER TO OTHER FUNDS  
BUILDINGS

**Expense Total:**

**Fund: 14 - SPECIAL RECREATION Surplus (Deficit):**

	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
PROPERTY TAXES - WILL CO.	0.00	0.00	743,662.00	744,291.10	802,690.00	801,986.55	852,356.00
PROPERTY TAXES - KENDALL C	0.00	0.00	44,338.00	46,178.14	49,910.00	50,368.14	53,444.00
INTEREST ON INVESTMENTS	0.00	0.00	14.00	369.62	300.00	1,299.41	2,000.00
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>788,014.00</b>	<b>790,838.86</b>	<b>852,900.00</b>	<b>853,654.10</b>	<b>907,800.00</b>
DIRECTOR OF PARKS&PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	8,550.00
DIRECTOR OF RECREATION	0.00	0.00	8,450.00	8,516.78	8,567.00	8,557.12	8,800.00
FULL TIME STAFF	0.00	0.00	9,933.00	10,239.44	12,500.00	10,101.18	
CONTRACTUAL PROGRAM EXP	0.00	0.00	5,000.00	680.00	5,000.00	0.00	
SPECIAL REC ASSC AGREEMEN	0.00	0.00	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00
PROF/CONSULTING SERVICES	0.00	0.00	10,000.00	0.00	15,000.00	0.00	
PORTABLE RESTROOM RENTAL	0.00	0.00	3,400.00	3,775.00	2,125.00	3,704.83	2,150.00
HEALTH, LIFE & DENTAL INSU	0.00	0.00	0.00	0.00	0.00	0.00	
VEHICLES	0.00	0.00	0.00	0.00	28,000.00	23,756.00	
CAPITAL ADA TRANSITION	0.00	0.00	0.00	0.00	50,000.00	22,867.26	50,000.00
PARK IMPROVEMENTS-CAPITAL	0.00	0.00	0.00	0.00	415,000.00	333,976.52	419,392.00
TRANSFER TO OTHER FUNDS	0.00	0.00	730,231.00	0.00	0.00	0.00	
BUILDINGS	0.00	0.00	0.00	0.00	225,000.00	0.00	550,000.00
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,152,014.00</b>	<b>408,211.22</b>	<b>1,146,192.00</b>	<b>787,962.91</b>	<b>1,423,892.00</b>
<b>Fund: 14 - SPECIAL RECREATION Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-364,000.00</b>	<b>382,627.64</b>	<b>-293,292.00</b>	<b>65,691.19</b>	<b>-516,092.00</b>

# Budget Worksheet

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
<b>Fund: 15 - SOCIAL SECURITY</b>							
<b>Revenue</b>							
15-01-01-001-4010	0.00	0.00	160,025.00	159,335.04	148,102.00	147,916.84	163,802.00
15-01-01-001-4020	0.00	0.00	9,448.00	9,839.15	9,165.00	9,250.51	10,227.00
15-01-01-001-4040	0.00	0.00	8.00	64.29	50.00	120.45	150.00
15-01-01-001-4150	0.00	0.00	2,030.00	0.00	0.00	0.00	
Revenue Total:	0.00	0.00	171,511.00	169,238.48	157,317.00	157,287.80	174,179.00
<b>Expense</b>							
15-01-01-001-6520	0.00	0.00	202,000.00	175,086.85	190,000.00	170,055.38	191,800.00
Expense Total:	0.00	0.00	202,000.00	175,086.85	190,000.00	170,055.38	191,800.00
Fund: 15 - SOCIAL SECURITY Surplus (Deficit):	0.00	0.00	-30,489.00	-5,848.37	-32,683.00	-12,767.58	-17,621.00
Report Surplus (Deficit):	0.00	0.00	-1,160,646.00	664,793.39	-1,467,012.00	10,088,599.16	-11,351,445.00

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## For Fiscal: 2017 Period Ending: 12/31/2017

## Defined Budgets

	2016	2016	2017
	Total Budget	Total Activity	Total Budget
			YTD Activity
2017			

**Fund: 08 - DEBT SERVICE Surplus (Deficit):**

## 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, projected as of December 31, 2018:

General Obligation Bond Indebtedness @ 12/31/18			
Issue	Principal	Interest	Total
G.O. Limited Series 2015A	74,000	1,665	75,665
G.O. Limited Refunding Series 2016A	1,435,000	190,570	1,625,570
G.O. Limited Series 2017	9,520,000	2,101,950	11,621,950
G.O. Limited Series 2018 (Projected)	620,000	13,900	633,900
Total	\$11,649,000	\$2,308,085	\$13,957,085

The District has three separate debt issues outstanding. The 2015A issue refunded the remaining \$210,500 of the District's 1999 bond issue. The remainder of the \$583,000 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 2016A issue of \$1,625,000 refunded the District's 2009 bond issue. The 2016A issue is expected to be retired in the 2028 fiscal year.

The 2017 issue of \$9,520,000 was issued as part of the \$10,500,000 bond referendum approved by voters in the November, 2016 general election. The 2017 issue is funding park replacements, ballfield lighting, and a 30,000 square foot recreation facility at Bott Park. The 2017 issue is expected to be retired in the 2030 fiscal year.

The District anticipates issuing \$980,000 in general obligation bonds in fiscal year 2018. The 2018 issue will be issued for the remaining \$980,000 of the \$10,500,00 bond referendum approved by voters in the November, 2016 general election.

Standard & Poor's Global Ratings raised the District's bond rating to 'AA+' from 'AA' on its outstanding debt in August, 2017. At the same time, S&P Global Ratings assigned its 'AA+' rating on the District's series 2017 general obligation (Go) park bonds. The District has maintained an AA bond rating since 2009 from Standard & Poor's Rating Services on its outstanding debt.



### Debt Indices

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%	\$32.51	0.15%	189%
2016	\$2,583,000	3.9%	\$24.14	0.10%	115%
2017	\$11,248,000	15.9%	\$107.12	0.46%	428%
2018	\$11,649,000	16.5%	\$108.87	0.47%	662%

### 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>Debt Limit (2018)</u>	<u>Amount</u>	<u>Percent</u>
2016 Equalized Assessed Valuation (EAV):	\$2,462,359,859	
Debt Limit @ 2.875% of EAV:	\$70,792,846	100%
Outstanding Debt:	-11,649,000	16.5%
Debt Margin:	\$59,143,846	83.5%

**Annual Debt Service Levy  
Bond Payment Schedule**

General Obligation Limited Tax Bonds

General Obligation Limited Tax Bonds		Levy Year Payable		2017		2018		2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030	
Series 2015A				112,845		75,665																									
Series 2016A				146,462		169,866		165,680		167,494		164,190		160,886		157,582		159,278		165,856		162,198		153,540							
Series 2017				337,167		285,600		835,600		999,100		1,032,200		1,068,650		1,083,300		1,091,750		1,104,150		1,115,350		1,125,350		1,134,150		746,750			
Series 2018				377,150		557,400		76,500																							
Total Annual Debt Service Levy				973,624		1,087,531		1,077,780		1,166,594		1,196,390		1,229,536		1,240,882		1,251,028		1,270,006		1,277,548		1,278,890		1,134,150		746,750			

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.

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## 2018 Capital Projects Budget Summary

**Capital Projects Budget:** In 2017 the District approved a five year Capital Improvement plan to guide future Capital planning. The capital budget for 2018 reflects minor changes and reallocations from the 2017 document.

- Heritage Meadows Park and Playground: Originally scheduled for replacement in 2021 was moved to the 2018 budget due to continued declining condition of the playground.
- Van Horn Woods Playground: Originally scheduled for replacement in 2018 it has been rescheduled for 2021.
- Vehicles 18 & 21: Originally scheduled for replacement in 2020. It has been rescheduled for 2018. Vehicle 21 is a manual transmission, and as such, is limited in the staff available to operate it. Vehicle #18 is a stake bed truck that experienced mechanical issues in 2017.
- Vehicles 10 & 11: Originally scheduled for 2018 have been moved to 2019 and 2020.



**Budget Worksheet**

For Fiscal: 2017 Period Ending: 12/31/2017

Defined Budgets

**Fund: 09 - CAPITAL PROJECTS**

**Revenue**

	Total Budget	Total Activity	2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 YTD Activity	2018 2018 Budget
INTEREST ON INVESTMENTS	0.00	0.00	80.00	102.31	10,000.00	0.01	100.00
MISCELLANEOUS INCOME	0.00	0.00	791,739.00	-11,641.95	0.00	9,059.91	35,000.00
CAPITAL INITIATIVE FEES	0.00	0.00	28,000.00	25,431.00	27,600.00	26,582.25	27,000.00
TRANSFER FROM OTHER FUND	0.00	0.00	1,048,207.00	394,528.45	791,000.00	791,000.00	1,396,152.00
IL CLEAN ENERGY GRANT	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00
INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00	0.00	19,819.84	25,000.00
BOND PROCEEDS	0.00	0.00	0.00	0.00	4,500,000.00	9,520,000.00	980,000.00
BOND PREMIUM	0.00	0.00	0.00	0.00	0.00	425,830.28	
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,868,026.00</b>	<b>408,419.81</b>	<b>5,328,600.00</b>	<b>10,792,292.29</b>	<b>2,763,252.00</b>

**Expense**

PROF/CONSULTING SERVICES	0.00	0.00	15,000.00	12,500.00	7,500.00	4,200.00	8,000.00
INFORMATION TECHNOLOGY	0.00	0.00	206,000.00	52,857.47	133,263.00	59,086.33	131,600.00
BUILDING REPAIRS	0.00	0.00	39,100.00	5,591.73	80,600.00	7,258.13	72,000.00
VEHICLES	0.00	0.00	104,566.00	104,594.00	138,600.00	95,389.00	122,320.00
EQUIPMENT	0.00	0.00	85,342.00	10,700.00	40,000.00	23,308.50	65,000.00
BIKE PATHS	0.00	0.00	859,984.00	89,997.35	50,000.00	0.00	60,000.00
CAPITAL ADA TRANSITION	0.00	0.00	555,500.00	429,663.50	0.00	0.00	
CAPITAL INITIATIVE FEE EXPEN	0.00	0.00	35,000.00	18,910.16	35,000.00	4,170.20	35,000.00
PARK IMPROVEMENTS-CAPITAL	0.00	0.00	281,500.00	202,775.57	167,500.00	143,878.67	261,000.00
CLOW STEPHENS	0.00	0.00	7,083.00	3,350.00	3,700.00	0.00	3,700.00
CONTINGENCY	0.00	0.00	50,000.00	0.00	100,000.00	0.00	
BOND ISSUE FEES	0.00	0.00	0.00	0.00	0.00	82,064.51	25,000.00
PARK IMPROVEMENTS-CAPITAL	0.00	0.00	0.00	0.00	945,000.00	254,158.94	860,337.00
BUILDINGS - ADA	0.00	0.00	0.00	0.00	219,209.00	0.00	225,144.00
PROF/CONSULTING SERVICES	0.00	0.00	0.00	0.00	50,000.00	251.60	
BUILDINGS	0.00	0.00	0.00	0.00	3,500,000.00	563,762.94	10,200,000.00
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,239,075.00</b>	<b>930,939.78</b>	<b>5,470,372.00</b>	<b>1,237,528.82</b>	<b>12,069,101.00</b>

**Fund: 09 - CAPITAL PROJECTS Surplus (Deficit):**

	0.00	0.00	-371,049.00	-522,519.97	-141,772.00	9,554,763.47	-9,305,849.00
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<b>FY 2018 Projects</b>					
<b>FINAL</b>	<b>Capital Request</b>	<b>ADA Request</b>	<b>Referendum Bond Series</b>	<b>Project Description</b>	<b>Project Images / Notes</b>
<b>Vehicles</b>					
Replacement - F350	\$ 32,320	\$ -		Replacement vehicle for #9	Ordered Deliver in Feb. 2018
SUV Utility	\$ 25,000	\$ -		Vehicle for Risk Manager Position	New
Replace #18 Stake Bed	\$ 35,000	\$ -		Replace with new stake	Vehicle is a 1998 and in poor condition
Replace #21: 350 or Lrg Transit				Replace F350: Manual Transmission vehicle	Vehicle continues to suffer transmission issues, it can not be used to pull trailers and is only operable by certain staff.
	\$ 30,000	\$ -			
<b>Vehicle Total</b>	<b>\$ 122,320</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Equipment</b>					
Replace 11' with 14'	\$ 65,000	\$ -			
<b>Equipment Total</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Playgrounds/Parks</b>					
Heritage Meadows Playground	\$ 60,000	\$ 60,000		Built in 2001 current playground is in poor condition and replacement parts are becoming expensive to purchase.	Playground was scheduled in CIP for replacement in 2021 Due to condition it has been moved to 2018
Bott Park Playground		\$ 100,000	\$ 125,000	Bult in 2002 this Playground on one of the more popular in the District and with the new facility staff suggests replacing in 2018.	
Romeoville Joint Northeast Park development	\$ 100,000	\$ 100,000		Joint Redevelop of Rotary and Budler Parks with City of Romeoville	Work with Romeoville to provide services to District residents within Romeoville east of I-55.
Norman Greenway Park Repurpose	\$ 20,000	\$ 20,000		Built in 2001 current playground is in poor condition and replacement parts are becoming expensive to purchase. Due to the location of nearby Walkers Grove staff suggests replacing equipment with Fitness/trail head station.	
Mather Woods shelter Re-Roof	\$ 26,000			Re-Roof existing Mather Woods shelters.	

<b>FY 2018 Projects</b>					
<b>FINAL</b>	<b>Capital Request</b>	<b>ADA Request</b>	<b>Referendum Bond Series</b>	<b>Project Description</b>	<b>Project Images / Notes</b>
Boy scout Park-Tot are repurpose	\$ 15,000			Remove small 2-5 tot area adjacent to lower level of Admin. Play area was designed for Pre-K but is no longer used.	
Van Horn-Bridge		\$ 50,000	\$ 50,000	Footing repairs for Bridge at Lily Cache	Bridge Footings are in poor condition and require repairs
Ottawa & Bott Park Field and Light Improvements			\$ 615,000	Field lighting and field improvements	Referendum Bond Contingent for 2017
Cont. Village Green Playground		\$ 29,837	\$ 29,837	Village Green Playground Improvements.	Final Payments for playground installation
Cont. Van Horn Playground		\$ 24,555	\$ 24,555	Van Horn Playground Improvements	Final Payments for playground installation
Cont. Commons Park Fitness Equipment			\$ 5,945	Commons Fitness Equipment	Final Payments for Equipment installation



<b>FY 2018 Projects</b>					
<b>FINAL</b>	<b>Capital Request</b>	<b>ADA Request</b>	<b>Referendum Bond Series</b>	<b>Project Description</b>	<b>Project Images / Notes</b>
Northwest Tennis court and path extension	\$ 30,000			Remove existing tennis courts and extend trail to Route 127 path.	
Northwest Community Park Resurface		\$ 35,000		Replace Poured in place surfacing	Poured in place surfacing is in poor condition and needs to be replaced
Avery Preserve Disc Golf			\$ 10,000	Continue installation of Disc Golf	
Clow Stephens	\$ 3,700			Sculpture Installation	
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.	
<b>Playgrounds/Parks Total</b>	<b>\$ 289,700</b>	<b>\$ 419,392</b>	<b>\$ 860,337</b>		
<b>Land Acquisition</b>					
Land Acquisition - Bike Path	\$ 60,000	\$ -		should additional land along the DuPage River trail become available.	
<b>Land Acquisition Total</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Special Designation</b>					
ADA General Transition		\$ 50,000		Improving issues identified within the ADA Transition Plan Carry \$25,000	
<b>Special Designation Total</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>		
<b>Marketing</b>					
Park Signage	\$ 10,000	\$ -		Updating of various Park signs throughout the District.	
<b>Marketing Total</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Information Technology</b>					
Timekeeping software	\$ 40,000	\$ -		Timekeeping software	
Timekeeping Devices	\$ 21,600	\$ -		Devices	
VOIP (Voice Over Internet Protocol) Phone System	\$ 40,000	\$ -		Existing phone system is 19 years old and it has become harder to find parts for the Lucent system.	

FY 2018 Projects					
FINAL	Capital Request	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Firewall and IT Switch Replacement				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.	
	\$ 30,000	\$ -			
<b>Information Technology Total</b>	<b>\$ 131,600</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Structures</b>					
<b>Buildings</b>					
Fire/Security Upgrades	\$ 72,000	\$ -		Address Fire/Security Systems at: RAC Streams NTEC Main, North, and South Shops	System Updating and Unification
Recreation Facility		\$ 450,144	\$ 10,200,000	Indoor Recreation Facility	Grant of \$1,000,000. of which \$300,000. is available in 2018
<b>Buildings Total</b>	<b>\$ 72,000</b>	<b>\$ 450,144</b>	<b>\$ 10,200,000</b>		
<b>Professional Services</b>					
Misc. Pro. services	\$ 8,000	\$ -		Misc. Surveying engineering	
<b>Professional Services Total</b>	<b>\$ 8,000</b>	<b>\$ -</b>			
<b>Total</b>	<b>\$ 758,620</b>	<b>\$ 919,536</b>	<b>\$ 11,060,337</b>		



## Capital Improvement Plan: 2017-2021

August 9, 2017

## INTRODUCTION

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A five-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget. The operating budget authorizes and provides the basis for control of operating expenditures for all services, including operating and maintaining new facilities. Operating budget appropriations lapse at the end of the fiscal year.

## CAPITAL IMPROVEMENT PROJECT GUIDELINES

The project must:

- Have a monetary value of at least \$5,000. (individually or collectively)
- Have a life of at least three years.
- Result in the creation of a fixed asset, or the revitalization of a fixed asset.
- Support the Capital Projects outlined in the 2015 Comprehensive Master Plan.

Included within the above definition of a capital project are the following items:

- Construction of new facilities.
- Remodeling or expansion of existing facilities.
- Purchase, improvement and development of land.
- Operating equipment and machinery for new or expanded facilities.
- Planning and engineering costs related to specific capital improvements.

Each department submits annual project requests for review. These projects are reviewed and further evaluated by the executive director and department directors. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's overall goals, department priorities, and anticipated funding. When requests exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon.

The Park District anticipates continuing its program of renovating and updating facilities, parks, structures, playgrounds and general infrastructure under this schedule of improvements. As staff develops the plan for improvements, several objectives help us to determine a projects priority. Repair and replacement of aging infrastructure, vehicles and equipment are prioritized along with consideration of public safety, accessibility and environmental stewardship.

***Major areas of concern for this CIP include:***

**Repair and Replacement**

- Parking lots
- Roofs
- Mechanical systems (pool )
- Trucks
- Tractors / Mowers

**Replacement of non-energy efficient equipment**

- HVAC
- Lighting systems
- Boilers

**Enhancements of Recreational Experiences**

- Improvements or replacement of bike trails
- Updated playground equipment
- Improvements to quality service through technology

**Commitment to ADA Transition Plan**

- Access to parks and playgrounds
- Room layout for ease of transitions
- Equipment that has a universal design for accessibility

The final compilation of requests, sources of funding and scheduling, presented to the Board of Commissioners on an annual basis, are based on the consensus agreement of the executive director and department directors. By providing this planning and programming of capital improvements, the effect of capital expenses on the annual budget is determined. This provides for an orderly growth of Park District assets. The Park District's five-year capital improvement program funds capital projects such as the redevelopment of land, buildings, playgrounds, athletic fields and facilities, aquatics, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of services. The average cost to fund these types of projects (excluding major renovations) is \$1.2 million per year. The recent Comprehensive Master Plan helps us determine the priorities and proper placement of amenities in each

of the parks and other Park District needs. The Park District is well-positioned financially; however, it does not have the capacity to finance all identified needs and projects within 5-10 years. Each year it is important to identify and pursue the funding sources for capital improvements and ongoing maintenance of improvement projects. We also need to explore innovative means of financing for various renovations and maintaining existing parks and facilities.

#### **CAPITAL IMPROVEMENT PLAN FUNDING SOURCES**

The Capital Improvement Plan uses funding from voter-approved bonds, grant funds, land dedication funds, and non-referendum general obligation bonds.

**Operating Funds** - represent pay-as-you-go contributions from the operating revenues for capital projects specific from the corporate, recreation, and special recreation funds.

- *The General Fund* - is the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations. Available fund balance in excess of the fund balance policy requirement (surplus) may be transferred to the Capital Improvements Fund to support future capital projects.
- *Recreation Fund* - is a special revenue fund used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool, and day camp programs. The Park District's outdoor swimming pool and equestrian center operations and programs are recorded in this fund.
- *Special Recreation Fund* - is a special revenue fund established to account for revenues derived from a specific annual property tax levy and expenditures of money to the an inter-governmental agreement with the Bolingbrook Park District for the operation of Lily Cache Special Recreation Association (LCSRA), to provide special recreation programs for the physically and mentally handicapped. It also assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

**Land Dedication Fund Contributions** - are cash contributions received from developers in lieu of land for the development or improvement of parks in the area of development within the District. Financing is provided only through cash contributions received in accordance with the Village of Plainfield or the City of Joliet ordinances. The Land Dedication Ordinance requires developers and sub-dividers to dedicate acres of land; contribute cash in lieu of land; or a combination of both for park and recreational purposes. Criteria and formulas for the calculations are provided in the ordinance.

**General Obligation Bonds** - is funding source is used to finance major capital projects with an expected life of 10 or more years. A general obligation bond is secured by the Park District's pledge to use legally available resources, including tax revenue, to repay bond holders. The Park District uses a portion of the

property tax levy to finance the debt service payments.

**Prior year Carryovers** - are committed funds from prior year purchase orders that are re-budgeted until they are expended and uncommitted funds re-budgeted until the projects are completed.

**ADA** – are projects in keeping with the Federal Department of Justice, Americans With Disabilities Act (ADA), the District has completed an audit of all facilities and parks. This audit has been translated into an ADA Transition Plan that the Park Board of Commissioners received in 2011 and formally adopted in 2017.

Projects relating to ADA compliance have been prioritized on a separate plan and are implemented in conjunction with the Capital Improvement Plan.

**Grants** - some projects are entirely or partially funded by grants and reimbursements from the state and federal government and other agencies. The receipts of certain grants and reimbursements typically follow the award of contracts. During the Capital Improvement Cycle from 2017–2021 the following grants may allow the District to achieve and/or exceed its improvement goals.

- Illinois Department of Natural Resources
  - *OLSAD Grants* – are grant funds from the Open Space Land Acquisition and Development Act (OSLAD). The Act provides for grants to be disbursed by the Illinois Department of Natural Resources to eligible local governments for the purpose of acquiring, developing and/or rehabilitating lands for public outdoor recreation purposes. The Park District has been awarded OSLAD Grants in the Past. Currently in 2017 this grant has been suspended by the state until further notice.
  - *ITEP Grants* – are grant funds from the Illinois Transportation Enhancement Program that are designed to promote and develop alternative transportation options, including bike and pedestrian travel, along with streetscape beautification. The federal funds are awarded competitively, and projects must be related to surface transportation.
- Illinois Department of Economic Opportunity
  - *DCEO Grants* - these grants help provide assistance in the efforts to repair, rebuild and expand infrastructure in legislative district.



## 2017-2021 ITEMIZED CAPITAL IMPROVEMENTS

The following pages identify the projects prioritized for the 2017-2021 plan. They are listed by the area of improvement, year, project and estimated cost. The majority of the capital improvement funds will be spent building the new indoor recreation center and continuing our playground replacement plan.

In November 2016, the Park District passed a referendum for \$10.5 million with \$8 million going towards a new indoor recreation center, while the remaining \$2.5 million aided the an aggressive park replacement plan, ball field lights, general park improvements, and safety concerns. It should also be noted that the District accomplishes many improvements each year that are less than \$5,000 and are funded through the operating budget.

The 2017-2021 CIP includes an inventory of anticipated capital requirements of the Park District within the next five years. Like any plan, there are factors that come up that may cause a project to be reprioritized or eliminated from the list. These factors include facility energy expenses, ADA expenses, grant opportunities, or safety concerns.

<b>CI</b>	Community Input	Improvements identified from Community Input Survey and Master Plan process. Or other community input methods to expand and enhance recreational services
<b>CS</b>	Cost Savings	Recommended improvement would save the District operating expenses over the long term. Description of cost savings provide in project description or
<b>RRM</b>	Repair, Replace or Regular Maintenance	Existing asset has reached the end of its recommended useful life. Replacement or significant repairs are recommended to prevent loss of service or danger to the public. Regular maintenance costs required to keep asset at acceptable District
<b>LS</b>	Life Safety	Improvements recommended to protect patrons or employees and address local, state or federal compliance requirements.
<b>EI</b>	Environmental Improvements	Improvements recommended to enhance the District's protection of the
<b>ES</b>	Enhanced Services	Improvements recommended to improve or provide additional services.
<b>ADA</b>	American with Disabilities Act Improvements	In an effort to address concerns at District Facilities & Parks those projects that have been identified in the District's ADA audit may be given priority over some



## CAPITAL PLAN: 2017-2021

General	Reason	2017	2018	2019	2020	2021	Future
Professional Services	RRM		\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
Eaton Barn Structure Stabilization	RRM	\$7,500.00					
<b>Total</b>		<b>\$7,500.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>

Facilities	Reason	2017	2018	2019	2020	2021	Future
Fire/Security	RRM	\$75,000.00					
Equipment Lift Transfer	ES/LS	\$5,600.00					
NTEC Lobby Remodel	ES			\$10,000.00			
Eaton Barn Structure Stabilization	RRM/CI						\$400,000.00
Indoor Rec. Center Development	R-17	\$3,500,000.00	\$5,900,000.00	\$950,000.00			
Building Repairs/Roof/ HVAC	RRM		\$10,000.00				
<b>Total</b>		<b>\$3,580,600.00</b>	<b>\$5,900,000.00</b>	<b>\$970,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>

Information Technology	Reason	2017	2018	2019	2020	2021	Future
Finance Software	ES	\$51,763.00					
Recable Rec Admin	ES	\$7,500.00					
Payroll software-time keeping	ES	\$20,000.00					
VOIP System	ES	\$34,000.00					
Firewall Replacement	RRM	\$12,000.00					
IT Switch	RRM	\$8,000.00					
Server Upgrades	ES			\$20,000.00			
Security Improvements	RRM			\$10,000.00			
<b>Total</b>		<b>\$133,263.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Capital Initiative Fee	Reason	2017	2018	2019	2020	2021	Future
Affiliate Improvements / Preventative Maintenance	ES	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00
<b>Total</b>		<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>

Vehicles & Equipment	Reason	2017	2018	2019	2020	2021	Future
#13 Replace with Transit	RRM	\$25,000.00					
#10 F350	RRM		\$30,000.00				
#11 F350	RRM		\$30,000.00				
#14 F350	RRM			\$30,000.00			
#9 F250 /F350 Crew	RRM	\$31,600.00					
#18 Stake	RRM		\$35,000.00				
#21 Trade man. 350	RRM				\$30,000.00		
#22 Crew	RRM					\$32,000.00	
#23 Ranger	RRM					\$20,000.00	
(2) 15 Passenger Veh. (ADA)	RRM	\$82,000.00				\$20,000.00	
Zero Turn (2004)	RRM	\$15,000.00					
6' Mower (2)	RRM	\$25,000.00			\$15,000.00		
11' Mower	RRM				\$50,000.00		
<b>Total</b>		<b>\$178,600.00</b>	<b>\$60,000.00</b>	<b>\$65,000.00</b>	<b>\$95,000.00</b>	<b>\$72,000.00</b>	<b>\$0.00</b>

Bike Paths & Land Acquisition	Reason	2017	2018	2019	2020	2021	Future
DRT/Bridge Project/TEP (mve \$100,k to ADA)	ES	\$20,000.00					
DRT/Land Acquisition	ES	\$50,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
<b>Total</b>		<b>\$70,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>

Park Improvements	Reason	2017	2018	2019	2020	2021	Future
Avery-Frisbee Golf Course	R-17	\$20,000.00					
Ballfield Lighting-Bott	R-17	\$600,000.00					
Boyscout - Tot Removal - Furnishings	RRM		\$10,000.00				
Brookside (1999)	RRM				\$40,000.00		\$60,000.00
Champion Creek (2001)	RRM						
Clearwater (Remove PG-add furnishings walk)	RRM				\$35,000.00		
Clow Stephens Memorial	RRM	\$3,700.00					
Commons- update basketball area	RRM	\$5,000.00					
Cumberland (2002)	RRM						\$60,000.00
Eaton Preserve (2002)	RRM					\$100,000.00	
Electric Park	RRM	\$27,500.00					
Four Seasons Redevelopment	R-17	\$50,000.00					
Harvest Glen (1999)	RRM	\$75,000.00					
Heritage Lakes (1999)	RRM			\$45,000.00			
Heritage Meadows (2001)	RRM					\$60,000.00	
Heritage Oaks (2002)	RRM					\$60,000.00	
Indian Oaks (2003)	RRM			\$45,000.00			
Kendall Ridge-Playground-Ref	R-17	\$75,000.00					
Mather Woods (Fence)	RRM	\$25,000.00					
Northwest Community-Tennis repurpose	RRM	\$20,000.00					
Norman Greenway PG (2001)-Removal	RRM		\$20,000.00				
Old Renwick (2001)	RRM				\$60,000.00		\$250,000.00
Ottawa Street Pool- Repair	RRM						
Ponds (2000)-Playground	RRM				\$60,000.00		
Bott Park Playground	RRM		\$115,000.00				
Resene (2001) Playground	RRM			\$75,000.00			
Van Horn Woods -East (2005)	RRM		\$75,000.00				
Van Horn West -1999 Playground	R-17	\$150,000.00					
Village Green - Playground Ref	R-17	\$100,000.00					
Vintage Harvest (2001)	RRM				\$50,000.00		
Woodside (2000)	RRM			\$50,000.00			
Park Signage	RRM	\$15,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	
<b>Total</b>		<b>\$1,166,200.00</b>	<b>\$230,000.00</b>	<b>\$225,000.00</b>	<b>\$250,000.00</b>	<b>\$225,000.00</b>	<b>\$370,000.00</b>

Capital Expenditures-ADA	Reason	2017	2018	2019	2020	2021	Future
General ADA Priority Areas	ADA/RRM	\$50,000.00	\$25,000.00	\$75,000.00	\$75,000.00	\$100,000.00	\$100,000.00
(2) 15 Passenger Veh. (ADA)	ADA/RRM	\$18,000.00					
Indoor Rec. Center Development 219209	R-17	\$100,000.00	\$350,000.00				
Brookside	ADA/RRM				\$40,000.00		
Champion Creek	ADA/RRM						\$60,000.00
Cleanwater	ADA/RRM				\$50,000.00		
Commons Park	ADA/RRM	\$5,000.00					
Cumberland	ADA/RRM						\$60,000.00
Eaton Presene (2002)	ADA/RRM					\$100,000.00	
Electric Park Canoe	ADA/RRM	\$10,000.00					
Harvest Glen	ADA/RRM	\$75,000.00					
Heritage Lakes	ADA/RRM			\$45,000.00			
Heritage Meadows (2001)	ADA/RRM					\$60,000.00	
Heritage Oaks (2002)	ADA/RRM					\$60,000.00	
Indian Oaks (2003)	ADA/RRM			\$45,000.00			
Kendall Ridge	ADA/RRM	\$75,000.00					
Northwest Community - Tennis	ADA/RRM	\$10,000.00					
Norman Greenway PG (2001)-Removal	ADA/RRM		\$20,000.00				
Old Renwick	ADA/RRM				\$60,000.00		
Ottawa Street Pool	ADA/RRM				\$60,000.00		\$50,000.00
Ponds	ADA/RRM						
Bott Park	ADA/RRM		\$100,000.00				
Reserve Playground	ADA/RRM			\$75,000.00			
Van Horn Woods - West	ADA/RRM	\$150,000.00					
Village Green Park	ADA/RRM	\$100,000.00					
Vintage Harvest (2001)	ADA/RRM				\$50,000.00		
Woodside (2000)	ADA/RRM			\$50,000.00			
<b>Total</b>		<b>\$593,000.00</b>	<b>\$495,000.00</b>	<b>\$290,000.00</b>	<b>\$335,000.00</b>	<b>\$320,000.00</b>	<b>\$270,000.00</b>
<b>Total Capital Expense</b>		<b>\$5,764,163.00</b>	<b>\$6,738,000.00</b>	<b>\$1,613,000.00</b>	<b>\$753,000.00</b>	<b>\$660,000.00</b>	<b>\$1,093,000.00</b>



## FUNDING ALLOCATIONS 2017-2021

Bonding	2017	2018	2019	2020	2021
Referendum Bonding	\$9,500,000.00	\$1,000,000.00			
Limited Go Bonding			\$330,000.00		
<b>Total</b>	<b>\$9,500,000.00</b>	<b>\$1,000,000.00</b>	<b>\$330,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
General Operating Funds	2017	2018	2019	2020	2021
Corporate Transfer	\$584,000.00	\$150,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Recreation Transfer	\$207,000.00	\$50,000.00	\$75,000.00	\$100,000.00	\$100,000.00
Special Recreation	\$375,000.00	\$375,000.00	\$375,000.00	\$400,000.00	\$400,000.00
Land/ Cash - Developer Donation	\$350,000.00		\$10,000.00		
<b>Total</b>	<b>\$1,516,000.00</b>	<b>\$575,000.00</b>	<b>\$660,000.00</b>	<b>\$700,000.00</b>	<b>\$700,000.00</b>
Affiliate Capital Improvement	2017	2018	2019	2020	2021
PAC	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00
PJC	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
PSA	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00
<b>Total</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>
Carry-Over	2017	2018	2019	2020	2021
Balance Remaining	\$1,204,662.00	\$6,483,999.00	\$1,348,499.00	\$752,999.00	\$727,499.00
<b>Total</b>	<b>\$1,204,662.00</b>	<b>\$6,483,999.00</b>	<b>\$1,348,499.00</b>	<b>\$752,999.00</b>	<b>\$727,499.00</b>
	\$12,248,162.00	\$8,086,499.00	\$2,365,999.00	\$1,480,499.00	\$1,454,999.00



# VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE

Vehicle	Year Purchase	MAKE/ MODEL	Use	Expected Life (Years)	Expected Replacement (Years)
1	2005	CHEVY SILV.	Truck	12	Surplus 2015
2	2005	CHEVY SILV.	Truck	12	Surplus 2017
4	1993	CHEVY STAKE	Stakebed-Truck	20	Surplus (2016)
5	2016	FORD F-350 KUV	KUV-Truck	12	2028
7	2001	FORD DUMP	Dump	20	2021
9	2002	CHEVY SILV.	Truck	12	2014
10	2005	FORD F-350	Truck	12	2017
11	2006	CHEVY 3500	Truck	12	2018
13	2004	FORD RANGER	Truck	12	2016
14	2006	FORD F-350	Truck	12	2018
15	1999	CHEVY DUMP	Dump	20	2019
18	1998	GMC STAKE	Stakebed-Truck	20	2018
20	2008	FORD RANGER	Truck	12	2020
21	2008	FORD F-350	Stick-Truck	12	2020
22	2009	FORD F-250	Crew Cab	12	2021
23	2009	FORD F-250	Truck	12	2021
24	2009	FORD F-750	Dump	Surplus	Surplus
25	2011	CHEVY 3500	Truck	12	2023
26	2011	FORD RANGER	Truck	12	2023
27	2011	FORD RANGER	Truck	12	2023
28	2012	DODGE 1500	Truck	12	2024
29	2012	DODGE 1500	Truck	12	2024
30	2013	CHEVY VAN	Van	12	2025
31	2013	DODGE JOURNEY	Car	12	2025
32	2014	FORD F-350	Truck	12	2026
33	2014	Ford F-250	Truck	12	2026
34	2014	Ford F-250	Truck	12	2026
35	2003	Ford E-450 Bus	Bus	18	2021
36	2016	Ford F 250	Crew Cab	12	2028
37	2016	Ford 450	Dump Truck	12	2028
38	2016	Ford F350	Stake	18	2034

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



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

## PLAYGROUND REPLACEMENT SCHEDULE

Park Name	Features	Expected Life	Year Purchased	Expected Replacement	Notes
Aspen Meadows	Playground Equipment	18	1999	2023	
Aspen Meadows	Shelter	18	1999	2023	
Aspen Meadows	Addition to Playground	18	2005	2023	Watch structure. Half replaced in 2005
Auburn Lakes	Playground Equipment - Shelter	18	2003	2021	
Autumn Fields	Playground Equipment	18	2006	2024	
Autumn Lakes	Playground Equipment.	18	2007	2025	
Bott Park	Playground Equipment phase 3	16	2002	2018	Playground replacement, concrete walks, retaining wall and drainage
Bott Park	Ballfields	18	2012	2030	
Boy Scout	Playground Equipment (2-5) may not be replaced	18	1999	2017	Tot area removal surface and regrade
Boy Scout	Playground Equipment (2-12)	18	2002	2020	
Boy Scout	Play Surface replacement (2-5)	18	2006	2024	
Brookside	Playground Equipment	21	1999	2020	
Cambridge	Playground Equipment - Shelter	18	2003	2021	
Canterbury	Playground Equipment - Shelter	18	2007	2025	
Caton Ridge	Playground Equipment - Shelter	18	2003	2021	

<b>Champion Creek</b>	Playground Equipment	22	2001	2023	
<b>Clearwater Springs</b>	Playground/Shelter Amenities- Play Equipment not to be Replaced, other amenities to be added	18	1999	2017	Demo PG add fishing/furnishings
<b>Clow Stephens</b>	Adult Fitness Equipment	18	2009	2027	
<b>Clow Stephens</b>	Playground Equipment - Shelter	18	2010	2028	
<b>Clow Stephens</b>	Playground Equipment - Park Duplicate may not replace with play equipment.	18	2012	2030	
<b>Commons</b>	Playground Equipment - Shelter	18	1999	2017	Possible replace in 2017
<b>Commons</b>	Playground Equipment - Additions/Climbing	18	2010	2028	Replacing climbing apparatus in 2017 with fitness equipment. Climbing unsafe as tiles peeling. 50% grant
<b>Creekside</b>	Playground Equipment	18	2005	2023	
<b>Cumberland</b>	Playground Equipment	21	2002	2023	
<b>Darcy</b>	Playground Equipment - Shelter	18	2008	2026	
<b>Dayfield</b>	Playground Equipment	18	2009	2027	
<b>Dunmoor</b>	Playground Equipment - Shelters	18	2008	2026	
<b>Eaton Preserve</b>	Playground Equipment - Shelter	19	2002	2021	
<b>Electric Park</b>	Shelter	18	2004	2022	
<b>Golden Meadows</b>	Playground Equipment	18	2006	2024	
<b>Golden Meadows</b>	Playground Equipment	18	2008	2026	
<b>Golden Meadows-4</b>	Playground Equipment	18	2011	2029	
<b>Grand Prairie Tot Lot</b>	Playground Equipment	18	2016	2034	
<b>Greywall</b>	Playground Equipment	18	2008	2026	

Harvest Glen	Playground Equipment	18	1999	2017	Remodel PG, new furnishing convert area to low mow. Equipment in poor condition with costly repairs
Heritage Lakes	Playground Equipment	20	1999	2019	Remodel PG fishing station naturalize shoreline
Heritage Meadows	Playground Equipment	20	2001	2021	Equipment in good condition
Heritage Oaks	Playground Equipment	19	2002	2021	
Hidden River	Playground Equipment	18	2006	2024	
Indian Oaks	Playground Equipment	16	2003	2019	
Joey Kledzik	Aluminum Bleachers & Dugouts	18	2011	2029	
Kelly	Playground Equipment - replace together	18	2001	2019	
Kelly	Playground Equipment - replace together	18	2009	2027	
Kendall Green	Shelter	18	1999	2017	Structure in good condition painting
Kendall Ridge	Playground Equipment	18	1999	2017	Remodel PG, Trail extension, basketball ct replacement
Kings Crossing	Playground Equipment	18	2006	2024	
Lakewood Caton	Playground Equipment	18	2016	2034	
Lakewood Falls	Playground Equipment	18	2007	2025	
Meari	Playground Equipment	18	2015	2033	
Meari	Shelter	18	2015	2033	
Norman Greenway	Playground Equipment - Play Equipment not to be Replaced, other amenities to be added	18	2001	NA	

<b>Northpoint</b>	Playground Equipment	18	2008	2026
<b>Northwest</b>	Playground Equipment	18	2004	2022
<b>Olde Renwick</b>	Playground Equipment	19	2001	2020
<b>Olde Renwick</b>	Shelter	18	2015	2033
<b>Parkview</b>	Playground Equipment	18	2006	2024
<b>Patriot Square</b>	Playground Equipment	18	2007	2025
<b>Patriot Square</b>	Shelter	18	2007	2025
<b>Ponds</b>	Playground Equipment	20	2000	2020
<b>Quail Run</b>	Playground Equipment	18	2008	2026
<b>Reserve</b>	Playground Equipment	18	2001	2019
<b>Riverwalk</b>	Playground Equipment	18	2007	2025
<b>Rock Ridge</b>	Playground Equipment	18	2008	2026
<b>Streams</b>	Playground Equipment	18	2005	2023
<b>Streams</b>	Playground Equipment - PreK Equip.	18	2006	2024
<b>Sunnyland</b>	Playground Equipment	18	2009	2027
<b>Sunset</b>	Playground Equipment	18	2002	2020
<b>Van Horn - East</b>	Playground Equipment- Draingage Improvements	13	2005	2018
<b>Van Horn-West</b>	Playground Equipment	18	1999	2017
<b>Village Green</b>	Playground Equipment	18	1999	2017



<b>Village Green</b>	Playground Equipment (Rain Garden/splash Pad)	20	2010	2030
<b>Village Green</b>	Tennis/Basketball Court	20	2010	2030
<b>Vintage Harvest</b>	Playground Equipment	19	2001	2020
<b>Walkers Grove</b>	Playground Equipment	18	2016	2034
<b>Waters Edge</b>	Playground Equipment	18	2006	2024
<b>Wexford</b>	Playground Equipment (2-5)	18	1998	2025
<b>Wexford</b>	Playground Equipment (2-12)	18	2007	2025
<b>Whisper Glen</b>	Playground Equipment	18	2007	2025
<b>Whisper Glen</b>	Shelter	18	2015	2033
<b>Winding Creek</b>	Playground Equipment	18	2009	2027
<b>Windsor Ridge</b>	Playground Equipment	18	2013	2031
<b>Woodside</b>	Playground Equipment	19	2000	2019

## **APPENDIX A**

### **FUND BALANCES/NET ASSETS**

#### **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 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 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) **Nonspendable 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 the 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 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 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 District Capital Asset Policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

#### **Overview**

This policy is herein established to safeguard and address the District 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 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.

The Finance & I.T. Department will be notified by completing a Fixed Asset Data Sheet whenever a fixed asset is purchased or disposed of. The following information is to be included for each fixed asset purchase: description, user, date acquired, service date, manufacturer name, model, serial number, cost, and location. When a fixed asset is disposed of, the Finance & I.T. Department is to be notified in writing with the following information: asset ID#, description, and user.

#### **INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION**

##### **Inventory**

Responsibility for control of capital assets will rest with the department wherein the asset is located. The Finance & I.T. 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 Finance & I.T. 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 Finance & I.T. 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</u>	<u>Capitalization Threshold</u>	<u>Inventory Threshold</u>
Land	N/A	\$ 1	\$ 1
Land Improvements		5,000	1
Steel Bleachers	5		
Parking Lots	15		
Fences/Bridges/Landscaping	30		
Concrete Improvements	30		
Buildings		5,000	1
Concession/Maintenance/Office	50		
Building Improvements		5,000	1
Furniture	10		
HVAC	20		
Re-Roofing	30		
Electrical/Plumbing	20		
Carpet Replacement	10		
Vehicles		5,000	1
Vehicles – General	5		
Machinery & Equipment		5,000	1,000
Tractors	5		
Mowers	5		
Office Equipment	20		
Playground Equipment	18		
Generators	20		
Phone System	10		
Kitchen Equipment	10		
Furniture & Fixtures			
Office Furniture	20	5,000	1,000

**Other**

**Removing Capital Assets from Inventory**

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

**Donations or Transfer**

The Finance & I.T. 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 Finance & I.T. Department.

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## APPENDIX C

### COMPREHENSIVE REVENUE POLICY

The 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 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 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.

	<b>Full Subsidy</b>	<b>Full Recovery/ No Subsidy</b>	<b>Enterprise/ Profit Center</b>
<i>Who Benefits</i>	High community benefit	Primarily the participant but all citizens to some extent	Participant only
<i>Who Pays</i>	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
<i>Desirability or feasibility of fees</i>	Not desirable or feasible	Desirable and feasible	Desirable and feasible
<i>Example program or services</i>	Movies in the Park Patriotic Picnic	Teen and Senior programming	Dance, Youth sports, Great Adventures
<i>Cost Recovery Structure</i>	None or very little	Direct costs plus indirect cost	Total direct and established indirect costs plus a minimum of 25% for overhead

## 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 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 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 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 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 District will actively seek other sources of revenue such as sponsorships, donations or grants to partially subsidize community-wide events and programs.
4. The District will charge entry fees for admission to special use.
5. The 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 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 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 District will consider the cost of using the facility when determining the total cost of offering programs instructed by a contractual third party.
11. When utilizing contractual companies for programming, rates shall be negotiated that cover District direct and indirect costs and provide an established contribution towards overhead.
12. 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 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 Director.
13. Financial Assistance provided through the assistance of the Friends of the Plainfield Park District Foundation may be available to residents that prove financial hardship for various programs regardless of the amount of tax support the program or facility

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 Director 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 District may consider residency when determining pricing levels to meet revenue goals.

#### **Alternate Revenue Sources**

**A. District Partnerships**

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

**B. Grants**

The District will only solicit grants when it is felt that the grant or grants will service a specific need, is in the best interests of the District and that meet the District's mission. Grants may provide funds for operational and capital costs.

**C. Facility Rental**

The 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 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 District publications. The 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 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 District.

#### **Policy Review**

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

Annually the Recreation Department will establish the indirect cost percentage based upon a look-back period of one year.

## **APPENDIX D PURCHASING POLICY**

The objective of the District purchasing policy is to assist the District in purchasing materials and services of sufficient quality and quantity at the most economical price available, in an open, organized, timely, legal and ethical manner so that material and services are available when needed, without creating excess inventory. This policy is meant to serve as a guideline and may not govern every purchasing situation that may arise.

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.

The 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 Director and the Executive Director.

In the event that the Executive Director and Department Director 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 Director of Finance & I.T. is to be notified. However, planning for purchases is expected. This is on an emergency basis only.

### **I. Purchases \$2,000.00 or less**

All budgeted purchases \$2,000.00 or less will require approval by their Department Director.

### **II. Purchases between \$2,000.01 to \$2,999.99**

All budgeted purchases between \$2,000.01 to \$2,999.99 will require a purchase order approved by the Department Director, with final approval by the Executive Director. The Department Director will ensure that the best price and best value for that item has been reviewed.

### **III. Purchases between \$3,000.00 to \$14,999.99**

Three quotes are needed for purchases between \$3,000.00 to \$14,999.99. Please attach the completed Quote Form to the Purchase Order for authorization from the Department Director and Executive Director. Please include freight whenever possible.

If total purchases for the fiscal year from a single vendor for the same product or project exceed \$3,500.00, then three quotes are needed. Submission of quotes must be within thirty (30) days of request. Quotes may be used for a 3-year period provided there is not a 15% change in unit cost.

### **IV. Purchases between \$15,000.00 to \$24,999.99**

In addition to obtaining three quotes, approval from the Department Director and Executive Director, the Board will be informed of budgeted purchases via memo or staff report by the appropriate Department Director. If the purchase was not included in the original approval of the Annual Budget and Appropriation Ordinance, Board approval is required.

**V. Open Purchase Orders**

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

**VI. Competitive bidding process for purchases more than \$25,000.00**

Due to statutory law, the 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 \$25,000.00. 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 15% 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 15% 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 Finance & I.T. 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 Purchase Order.

**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. The Board President will be notified of the emergency purchase prior to the purchase, when feasible. 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.

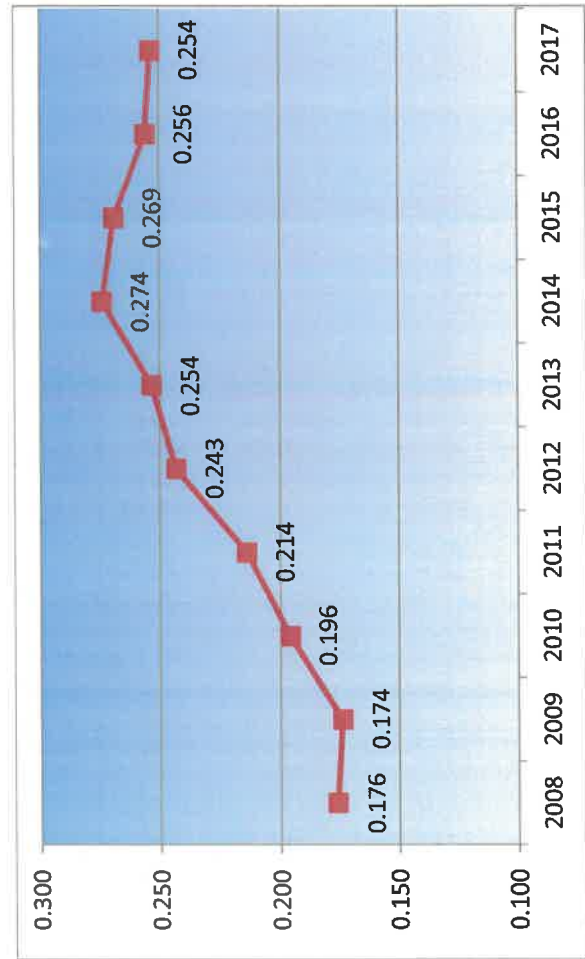
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## Appendix E Property Tax Funding

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 2017 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 13, 2017. 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.



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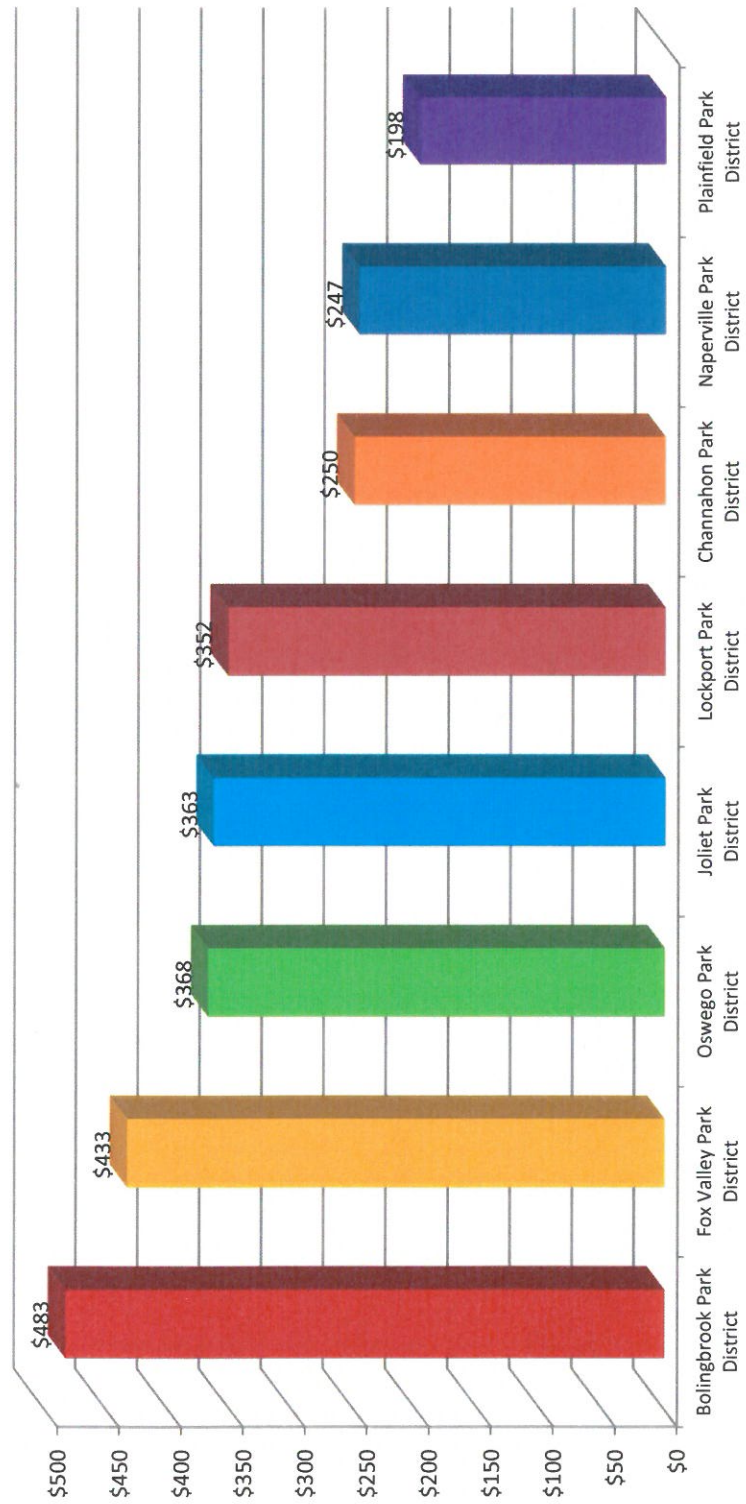
**APPENDIX F**  
**Plainfield Park District**  
**Property Tax History**

	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	Levy Year 2016	Estimated Levy Year 2017
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	2,248,269,511	2,319,531,847	2,462,359,859	2,588,000,000
% Change in EAV	10.01%	5.59%	0.22%	-6.98%	-6.54%	-6.89%	-4.27%	0.11%	3.28%	9.52%	5.10%
<b>Tax Extension</b>											
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	4,528,425	4,688,166
Bonds	796,645	824,098	857,701	832,976	864,124	900,398	864,704	970,922	983,318	920,821	973,624
Special Recreation	388,589	465,542	327,358	490,527	491,171	571,937	539,075	775,450	790,797	854,337	905,800
Total Extension	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	6,303,583	6,567,590
<b>% Change in Tax Extension</b>											
Aggregate Levy	7.32%	6.08%	1.44%	2.62%	1.96%	4.83%	1.40%	2.95%	4.18%	2.53%	3.53%
Bonds	6.06%	3.45%	4.08%	-2.88%	3.74%	4.20%	-3.96%	12.28%	13.72%	-5.16%	5.73%
Special Recreation	10.03%	19.80%	-29.68%	49.84%	0.13%	16.44%	-5.75%	43.85%	46.70%	10.17%	6.02%
Total % Change	7.32%	6.76%	-0.98%	4.75%	2.07%	5.79%	-0.17%	8.24%	9.65%	2.28%	4.19%
<b>Tax Rate</b>											
Aggregate Levy	0.1309	0.1315	0.1331	0.1468	0.1602	0.1805	0.191	0.1965	0.1927	0.1839	0.1812
Bonds	0.0291	0.0285	0.0296	0.0309	0.0343	0.0384	0.0385	0.0432	0.0424	0.0374	0.0376
Special Recreation	0.0142	0.0161	0.0113	0.0182	0.0195	0.0244	0.0240	0.0345	0.0341	0.0347	0.0350
Total Direct Tax Rate	0.1742	0.1761	0.1740	0.1959	0.2140	0.2433	0.2535	0.2742	0.2692	0.2560	0.2538

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

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Appendix G - Average Park District 2016 Tax on a \$250,000 Value Home in Neighboring Park Districts



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## **APPENDIX H**

### **ORDINANCE NO. 2018-01**

#### **BUDGET AND APPROPRIATION ORDINANCE**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE PLAINFIELD TOWNSHIP PARK DISTRICT, WILL AND KENDALL COUNTIES, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY, 2018 AND ENDING ON THE 31<sup>ST</sup> DAY OF DECEMBER, 2018.**

**BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PLAINFIELD TOWNSHIP PARK DISTRICT, WILL AND KENDALL Counties, Illinois:**

**SECTION 1. It is hereby found and determined that:**

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and
- (b) A public hearing was held at the Plainfield Township Community Center, Plainfield, Illinois on the 10<sup>th</sup> day of January, 2018 on said Ordinance, notice of said hearing having been given at least one week prior to such hearing by publication in the Enterprise, a newspaper published within the Park District; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, have heretofore been performed.

**SECTION 2. The following sums of money, or so thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the 1<sup>st</sup> day of January, 2018 and ending on the 31<sup>st</sup> day December, 2018.**

PLAINFIELD PARK DISTRICT  
CORPORATE FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
PROPERTY TAXES	3,059,373
REPLACEMENT TAXES	30,000
INTEREST	3,000
ATHLETIC FIELD FEES	101,900
OTHER	42,135
TOTAL REVENUES:	<u>3,236,408</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	1,419,155	1,561,071
HEALTH INSURANCE	487,000	535,700
STAFF DEVELOPMENT	63,750	70,125
MATERIALS & SUPPLIES	258,200	284,020
UTILITIES	100,700	110,770
CONTRACTUAL SERVICES	592,619	651,881
MAINTENANCE & REPAIRS	74,000	81,400
TRANSFER TO CAPITAL PROJECTS	800,000	880,000
OTHER	8,000	8,800
CONTINGENCY	300,000	330,000
TOTAL EXPENSES:	<u>4,103,424</u>	<u>4,513,766</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018		\$2,645,473
TOTAL ESTIMATED REVENUE	\$3,236,408	
TOTAL ESTIMATED EXPENSES	<u>(\$4,103,424)</u>	<u>-\$867,016</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018		<u>\$1,778,457</u>

PLAINFIELD PARK DISTRICT  
RECREATION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:	2018 BUDGET
PROPERTY TAXES	1,050,000
INTEREST	4,000
PROGRAMS	1,366,292
RENTALS	59,200
BROCHURE ADVERTISING	15,000
OTHER	30,750
TOTAL REVENUES:	<u>2,525,242</u>

ESTIMATED EXPENSES:		APPROPRIATION
SALARIES & WAGES	1,295,521	<u>1,425,073</u>
HEALTH INSURANCE	234,000	257,400
STAFF DEVELOPMENT	30,279	33,307
MATERIALS & SUPPLIES	209,118	230,030
UTILITIES	93,450	102,795
CONTRACTUAL SERVICES	536,595	590,255
MAINTENANCE & REPAIRS	42,300	46,530
OTHER	17,930	19,723
TRANSFER TO CAPITAL PROJECTS	325,000	357,500
CONTINGENCY	250,000	275,000
TOTAL EXPENSES:	<u>3,034,193</u>	<u>3,337,612</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018		\$2,069,243
TOTAL ESTIMATED REVENUE	\$2,525,242	
TOTAL ESTIMATED EXPENSES	<u>(\$3,034,193)</u>	<u>-\$508,951</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018		<u>\$1,560,292</u>

PLAINFIELD PARK DISTRICT  
LIABILITY FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
PROPERTY TAXES	103,274
INTEREST	200
TOTAL REVENUES:	<u>103,474</u>

ESTIMATED EXPENSES:

		APPROPRIATION
GENERAL LIABILITY & WORKER'S COMPENSATION	125,000	<u>137,500</u>
TOTAL EXPENSES:	<u>125,000</u>	<u>137,500</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018		\$58,970
TOTAL ESTIMATED REVENUE	\$103,474	
TOTAL ESTIMATED EXPENSES	<u>(\$125,000)</u>	<u>(\$21,526)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018		<u>\$37,444</u>



PLAINFIELD PARK DISTRICT  
IMRF FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
PROPERTY TAXES	301,490
INTEREST	250
REIMBURSEMENTS	0
TOTAL REVENUES:	<u>301,740</u>

ESTIMATED EXPENSES:

		APPROPRIATION
IMRF EMPLOYER CONTRIBUTION	<u>312,500</u>	<u>343,750</u>
TOTAL EXPENSES:	<u>312,500</u>	<u>343,750</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018		\$111,705
TOTAL ESTIMATED REVENUE	\$301,740	
TOTAL ESTIMATED EXPENSES	<u>(\$312,500)</u>	<u>(\$10,760)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018		<u>\$100,945</u>

PLAINFIELD PARK DISTRICT  
DEBT SERVICE FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
PROPERTY TAXES	<u>973,624</u>
TOTAL REVENUES:	<u><u>973,624</u></u>

ESTIMATED EXPENSES:

		APPROPRIATION
BOND PRINCIPAL PAYMENTS	579,000	<u>636,900</u>
BOND INTEREST	<u>394,624</u>	<u>434,086</u>
TOTAL EXPENSES:	<u><u>973,624</u></u>	<u><u>1,070,986</u></u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018		\$8,661
TOTAL ESTIMATED REVENUE	\$973,624	
TOTAL ESTIMATED EXPENSES	<u>(\$973,624)</u>	<u>\$0</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018		<u><u>\$8,661</u></u>

PLAINFIELD PARK DISTRICT  
CAPITAL PROJECTS FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
TRANSFER FROM OTHER FUNDS	1,396,152
INTEREST ON INVESTMENTS	25,100
CAPITAL INITIATIVE FEES	27,000
REFERENDUM BOND PROCEEDS	980,000
OTHER INCOME	335,000
TOTAL REVENUES:	<u>2,763,252</u>

ESTIMATED EXPENSES:

		<u>APPROPRIATION</u>
PROFESSIONAL SERVICES	8,000	8,800
BUILDING/STRUCTURE REPAIRS	72,000	79,200
INFORMATION TECHNOLOGY	131,600	144,760
CAPITAL INITIATIVE	35,000	38,500
RECREATION CENTER-ADA	225,144	247,658
VEHICLES	122,320	134,552
EQUIPMENT	65,000	71,500
BIKE PATHS	60,000	66,000
PARK IMPROVEMENTS	261,000	287,100
CLOW STEPHENS	3,700	4,070
REFERENDUM BONDS-ISSUANCE FEES	25,000	27,500
REFERENDUM BONDS-PARK IMPROVEMENTS	860,337	946,371
REFERENDUM BONDS-RECREATION CENTER	10,200,000	11,220,000
TOTAL EXPENSES:	<u>12,069,101</u>	<u>13,276,011</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018	\$10,760,000
TOTAL ESTIMATED REVENUE	\$2,763,252
TOTAL ESTIMATED EXPENSES	<u>(\$12,069,101)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018	<u>\$1,454,151</u>

PLAINFIELD PARK DISTRICT  
PARK DONATION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
OTHER	<u>169,172</u>
TOTAL REVENUES:	<u><u>169,172</u></u>

ESTIMATED EXPENSES:

		APPROPRIATION
TRANSFER TO OTHER FUNDS	<u>271,152</u>	<u>298,267</u>
TOTAL EXPENSES:	<u><u>271,152</u></u>	<u><u>298,267</u></u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018	\$529,472
TOTAL ESTIMATED REVENUE	\$169,172
TOTAL ESTIMATED EXPENSES	<u>(\$271,152)</u>
	<u><u>-\$101,980</u></u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018	<u><u>\$427,492</u></u>

PLAINFIELD PARK DISTRICT  
POLICE PROTECTION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 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, 2018		\$47,846
TOTAL ESTIMATED REVENUE	\$0	
TOTAL ESTIMATED EXPENSES	<u>(\$1,650)</u>	<u>-\$1,650</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018		<u><u>\$46,196</u></u>

PLAINFIELD PARK DISTRICT  
SPECIAL RECREATION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
PROPERTY TAXES	905,800
INTEREST	2000
TOTAL REVENUES:	<u>907,800</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	17,350	19,085
SPECIAL RECREATION ASSOCIATION AGREEMENT	385,000	423,500
CAPITAL PROJECTS-ADA	469,392	516,331
RECREATION CENTER-ADA	550,000	605,000
OTHER	2,150	2,365
TOTAL EXPENSES:	<u>1,423,892</u>	<u>1,566,281</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018	\$847,100
TOTAL ESTIMATED REVENUE	\$907,800
TOTAL ESTIMATED EXPENSES	<u>(\$1,423,892) - \$516,092</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018	<u>\$331,008</u>

PLAINFIELD PARK DISTRICT  
SOCIAL SECURITY FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018

ESTIMATED REVENUES:

	2018 BUDGET
PROPERTY TAXES	174,029
INTEREST	150
TOTAL REVENUES:	<u>174,179</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SOCIAL SECURITY/MEDICARE PAYMENTS	191,800	<u>210,980</u>
TOTAL EXPENSES:	<u>191,800</u>	<u>210,980</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2018		\$79,267
TOTAL ESTIMATED REVENUE	\$174,179	
TOTAL ESTIMATED EXPENSES	<u>(\$191,800)</u>	<u>-\$17,621</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2018		<u>\$61,646</u>

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning January 1<sup>st</sup>, 2018 and ending December 31<sup>st</sup>, 2018 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31<sup>st</sup>, 2018 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

**PLAINFIELD PARK DISTRICT  
SUMMARY OF ALL FUNDS  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE	\$4,103,424	\$4,513,766
RECREATION	\$3,034,193	\$3,337,612
LIABILITY	\$125,000	\$137,500
IMRF	\$312,500	\$343,750
DEBT SERVICE	\$973,624	\$1,070,986
CAPITAL PROJECTS	\$12,069,101	\$13,276,011
PARK DONATION	\$271,152	\$298,267
POLICE PROTECTION	\$1,650	\$1,815
SPECIAL RECREATION	\$1,423,892	\$1,566,281
SOCIAL SECURITY	\$191,800	\$210,980
TOTAL SUMMARY OF ALL FUNDS	\$22,506,336	\$24,756,970

**SECTION 3.**

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$17,157,737.00
- (b) As estimate of the cash expected to be received during the fiscal year from sources is \$11,154,891.00
- (c) An estimate of the expenditures contemplated for the fiscal year is \$22,506,336.00
- (d) An estimate of the cash to be on hand at the end of fiscal year is \$5,806,292.00



SECTION 4. The receipts and revenues of the Plainfield Township Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levies, shall constitute the Corporate Fund and shall first be placed to the credit of such fund.

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and immediately upon its passage.

PASSED this 10<sup>th</sup> day of January, 2018.

AYES: 6 NAYS: 0 ABSENT: 1 ABSTAIN: 0

PLAINFIELD TOWNSHIP PARK DISTRICT

By: Mary Kay Ludemann  
Mary Kay Ludemann, President

ATTEST:

Wendi Calabrese  
Wendi Calabrese, Secretary

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## APPENDIX I GLOSSARY OF TERMS

### -A-

**Accrual Accounting:** A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

**Appropriation:** An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**Assessed Valuation:** A valuation set upon real estate as a basis for levying taxes.

### -B-

**Balanced Budget:** An annual financial plan in which the planned expenditures do not exceed the funding sources, which include both revenues and beginning unrestricted fund balance.

**Bond:** A written promise to pay a sum of money (called face value or principal) on a specified date in the future at a specified interest rate. These are most frequently sold to finance construction of large capital projects, such as buildings.

**Budget:** A one-year financial plan with estimates of revenues and expenditures for the year. It sets the legal spending limits and is the primary means of controlling expenditures and service levels.

**Budget Calendar:** The schedule of key dates or milestones that the District follows in the preparation, adoption and administration of the budget.

### -C-

**Capital Assets/Improvements:** An acquisition or addition that has an estimated useful life of greater than three years and exceeds a dollar threshold of \$5,000. Various categories include: land, land improvements, buildings, building improvements, vehicles and machinery and equipment.

**Capital Projects Funds:** Funds used to account for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

**Contingency:** An amount set aside for emergencies or unforeseen expenditures.

**Contractual Services:** Services rendered to the District by private firms or individuals.

**Corporate Fund:** The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Park Services and Administrative Services.

**Corporate Personal Property Replacement Tax:** Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

### -D-

**Debt Service:** Payment of principal and interest on borrowed funds.

**Debt Service Funds:** Funds used to account for the accumulation of resources for, and payment of, general long term debt principal and interest.

**Department:** A major administrative division of the District that indicates overall management responsibility for an operation or group of related operations.

-E-

**Equalized Assessed Value (EAV):** The value of property resulting from the multiplication of the assessed value by an equalization factor to value all property, for taxing purposes, at 1/3 of its market value.

**Exemption:** The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

**Expenditures:** Decreases in net financial resources, including current operating expenses, requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental transfers. This terminology is used in governmental fund types.

**Expenses:** Charges incurred, whether paid or unpaid, for the delivery of goods or services. This terminology is used in proprietary and trust and agency fund types.

**Extension:** The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

-F-

**Fiscal Year (FY):** Any consecutive 12-month period designated as the budget year. The Plainfield Park District has a January 1 to December 31 fiscal year.

**Fund:** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

**Fund Balance:** The difference between fund assets and fund liabilities of governmental funds and similar trust funds.

-G-

**GASB (Governmental Accounting Standards Board):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Generally Accepted Accounting Principles (GAAP):** The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Government Finance Officers Association (GFOA):** A professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

**Governmental Fund Types:** Funds that account for "governmental-type" activities, including the general, special revenue, debt service and capital projects funds.

**Grant:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the District from the state or federal government or from private foundations.

-I-

**Illinois Municipal Retirement Fund (IMRF):** A multiple employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

**IPRA:** Illinois Park and Recreation Association.

-L-

**Levy:** The amount of money a taxing body certifies to be raised from the property tax.

**Liabilities:** Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Long Term Debt:** Debt with a maturity of more than one year from the original date of issuance.

**-M-**

**Modified Accrual Accounting:** A basis of accounting in which revenues are recorded when they are both measureable and available and where expenditures are recorded when the liability is incurred. "Measureable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

**-N-**

**NRPA:** National Recreation and Park Association.

**-O-**

**Operating Budget:** Is a financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year).

**Operating Expenses:** Expenses of a fund that are directly related to the fund's primary service activities. The term "expenses" applies only to enterprise fund operations that are accounted for on an accrual basis of accounting.

**-P-**

**Park District Risk Management Agency (PDRMA):** A risk pooling agency of municipalities in Illinois which have joined together to manage and fund their property, liability, worker's compensation, public officials' liability and health claims.

**Program:** An instructional or functional activity.

**Property Tax Revenue:** Revenue from a tax levied on the equalized assessed value of real property.

**Public Hearing:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

**-R-**

**Revenues:** Funds that a government receives as income. These receipts may include tax payments, fees from services, fines, grants and interest income.

**Reserved Fund Balance:** The portion of the fund balance not available for general appropriation or is legally segregated for a special use.

**-S-**

**Service Charges:** User charges for services provided to those specifically benefiting from those services.

**Special Revenue Funds:** Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**-T-**

**Tax Base:** The total value of all taxable real and personal property in the district as of January 1<sup>st</sup> of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Rate:** The amount of tax stated in terms of a unit of tax base. In Illinois, the tax rate is per \$100 of equalized assessed value.

**Tax Rate Limit:** The maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. (The term does not include charges for services rendered only to those paying such charges, for example membership charges.)

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