

Plainfield Township Park District Plainfield, Illinois

Annual Budget

For the Fiscal Year Ended
December 31, 2019

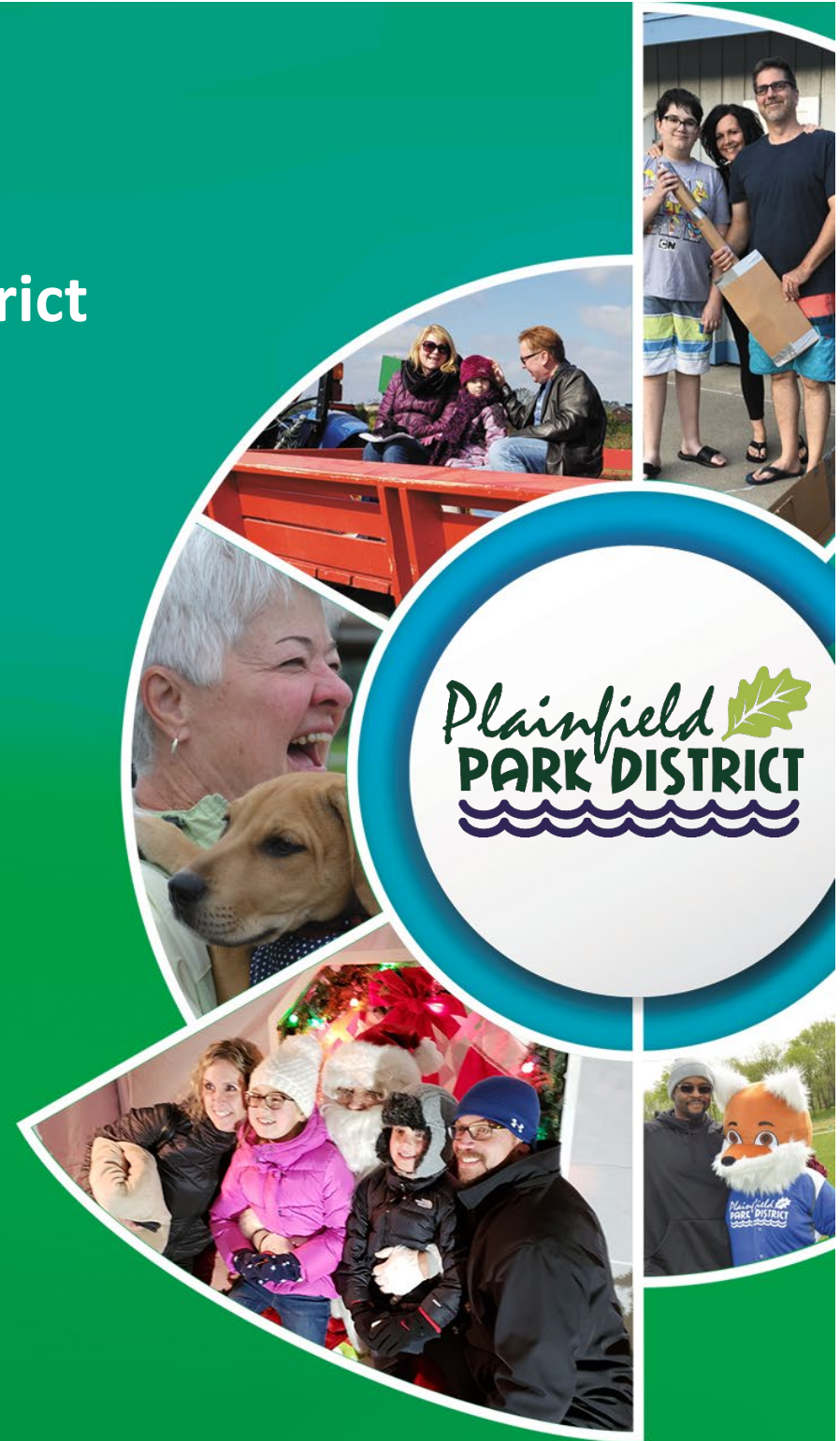


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Director of Parks & Planning

ADMINISTRATIVE OFFICE

Plainfield Township Park District

Recreation Administrative Center

23729 West Ottawa Street | Plainfield, IL 60544

MISSION, VISION, VALUES



OUR MISSION

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

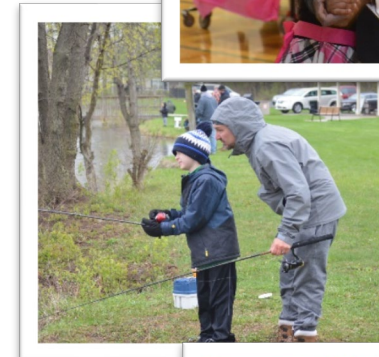
OUR VISION

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 2019 Budget Transmittal

Honorable Commissioners:

We are pleased to present for your consideration the proposed 2019 Plainfield Township Park District Budget and Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2019 and ending December 31, 2019.

The Plainfield Township Park District budget serves three primary purposes: the formation of public policy, control of spending, and to provide 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 for helping the District continue 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 Park District's Board of Commissioners due to its comprehensive nature, which includes outlining the range of services offered, prioritizing the allocation of government resources, and the planning invested by both the Board and staff for future Park District operations and services.

The budget represents both the operational and capital budget needs of the District, and therefore, in reviewing the document, please note that the capital budget is separate from the operations budget.

FISCAL YEAR 2018

As the District progressed through year three of its five-year Comprehensive Master Plan, the focus continued on the eighteen (18) core goal 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 Administration, Parks and Facilities, and Recreation. Throughout the year, District staff work toward meeting those goals and objectives.

Their work in these key areas resulted in a number of accomplishments in 2018 including:

Construction was completed at the end of 2018 on the Prairie Activity & Recreation Center (PARC), which broke ground in October 2017, and met its target opening date of January 1, 2019. The facility's amenities include a 4,000-square-foot fitness center, fitness studio, four preschool classrooms, a 9,500-square-foot gymnasium, 1,650-square-foot multi-purpose room, as well as an elevated walking track.



The facility is the first Net Zero Energy recreation center to be certified by the Passive House Institute. To facilitate Net Zero certification, the District pursued and was awarded a \$1 million grant from the Illinois Clean Energy Community Foundation. The grant supported the cost of the 213-kilowatt roof top solar array and other upgrades which improve energy savings. PARC is estimated to be 65% more energy-efficient than a conventional project of the same size and scope.

The District added several new positions in 2018 as well.

Information Technology (I.T.) was previously outsourced to a third-party vendor and the transition to in-house I.T. management has provided the District more localized control and efficient management of the function.

One of the first projects that the Information Technology Administrator completed was the implementation of a new District-wide Voice Over the Internet Phone (VOIP) system. The new system provides better customer service through its ability to connect with all District facilities and the increased efficiencies gained in the process.

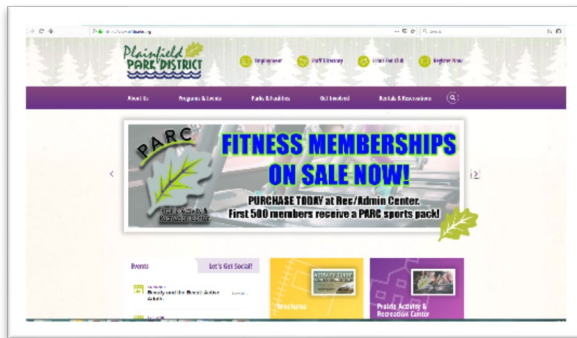
A Risk Manager position was created which provides a means for the District to increase safety awareness and enhance safety training for its employees and patrons.

Based at PARC, a new fitness supervisor was also added in 2018 to oversee all fitness-related programming and supervision of staff. The District anticipates more fitness opportunities at PARC through the addition of this position.

Finally, the District also added a Superintendent of Facilities position which allows for the centralized management of District facilities, including the Prairie Activity & Recreation Center.

The District also invested in new communications technology in 2018.

The purchase and implementation of BoardDocs software will help to improve the way the District creates and manages board packets, accesses information, and conducts its public meetings.



A redesigned District website launched in 2018 which utilizes Google Analytics and allows for more comprehensive tracking of metrics to target specific markets and guide future marketing efforts.

2018's Annual Budget was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and marks the second consecutive year the District has received the honor.

The GFOA established the program to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting.

Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.



FISCAL YEAR 2019

The District's Recreation fund will see a major change in 2019 due to the opening of the Prairie Activity & Recreation Center on January 1st which will impact both revenue and expenses.

While the facility will allow for a greater number of programs to be hosted in house and eliminate the rental fees for the Great Adventures program, there will be higher costs to operate the facility 101 hours per week, 360 days per year.

The larger operational expenses are anticipated to be offset with an increased revenue stream from memberships and increased fitness classes. PARC's opening also represents an opportunity to open a new revenue stream through facility rentals there.

Beyond the major adjustment of PARC operations expenses in the Recreation Budget, other budgetary alterations are expected to have minor financial impact on District operations.

The Corporate budget will see continued increased focus on creating a culture of safety within the Park District during the first full year with a dedicated Risk Manager on staff. The improved safety protocols and increased emphasis on training are anticipated to have a positive impact on safety outcomes as well as the budget.

Additionally, there will be some employment function changes within the Parks area of the Corporate Fund. The District has streamlined the management function from two division managers and two park supervisors into three division managers and an added Parks Planner/Project Manager for more detailed emphasis on projects.

The District's Capital Plan and Special Recreation funds will see increased use as the District moves ahead with six playground redevelopments in 2019.

Those locations slated for redevelopment include:

- Indian Oaks
- Heritage Meadows
- Heritage Lakes
- The Reserve
- Kelly Park
- Bott Community Park



The goal for the Bott Community Park upgrade is to establish a universal playground that can accommodate all users equally at a park location which already serves as the center point for the District. In addition to the new playground, there will also be a challenge course that will help bolster Bott Community Park as a regional destination as well. The installation of field lights on two of the athletic diamonds will also aid both baseball and softball operations at the site.

As the new focal point for the District, the upgraded playground and amenities at the site will be a complement to the Prairie Activity & Recreation Center which sits adjacent to the property.

The District will also construct a playground in an underserved portion of its boundaries in the Village of Romeoville. Through an intergovernmental agreement, the District will contribute \$100,000 toward the development of Budler Park under Romeoville's operation.



THE REPORTING ENTITY AND ITS SERVICES

The District provides recreational opportunities and services to the residents of Plainfield, as well as portions of the Villages of Bolingbrook and Romeoville, the Cities of Crest Hill and Joliet, and parts of unincorporated Will County, and Kendall County.

The District is governed by a seven-member board of commissioners elected at-large on a non-partisan basis to six year terms. Policy-making and legislative authority are vested in the Park Board, which among their other duties, is responsible for passing ordinances, adopting the budget, and the hiring of the District's executive director.

ECONOMIC CONDITION AND OUTLOOK

To protect the financial health of the District, staff monitors economic trends and 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.

2018 was a volatile year for the stock market. The Dow fell 5.6%; the S&P 500 was down 6.2%; and the Nasdaq fell 4%. It was the worst year for stocks since 2008 and only the second year the Dow and S&P 500 fell in the past decade.

Employment rates continued to be stable in 2018, with the U.S. employment rate down .20% from 2017 at 3.9%.

The Illinois unemployment rate was down .5% to 4.3% in 2018, and the unemployment rate in Will County, which 90% of the Districts falls within, was down to 3.9% in 2018. The CPI-U (Consumer Price Index for All Urban Consumers) for the twelve-month period ending December 2018 was 1.9%. The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

New property development continued on its four-year upward trend, following the slowdown in the real estate market during the 2008 recession.

At the height of the housing boom in the mid-2000's, increases in yearly new property E.A.V. were at \$200-\$300 million per year levels. The District forecasts \$28 million dollars in new property equalized assessed valuation (E.A.V.) growth for the 2018 tax year, and a 5.4% increase in the District's overall E.A.V. from \$2.57 billion to \$2.71 billion. This represents the fourth consecutive year of an E.A.V. increase.

The District's 2017 tax year property tax rate was .2541 cents per \$100 of assessed home valuation and 2018's property tax rate is estimated at .2585 per \$100 of assessed valuation. The District's 10-year property tax rate history is located in Appendix E.

The District has maintained a conservative financial approach over the years. In 2016, the District adopted a fund balance policy, with fund balances ranging from a minimum of four months of operating expenditures to a maximum of six months of operating expenditures. This fund balance policy has allowed the District to plan for its future financial needs within the guidelines of this policy. Excess fund balances over the fund balance policy are transferred to the Capital Projects Fund. In Fiscal Year 2019, \$1,375,000 in transfers are budgeted to the Capital Projects Fund.

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THE BUDGET DOCUMENT

All exhibits are for discussion purposes only and are not legally-required documents. The annual budget is a living document that changes according to the activity and needs of the Park District. The budget serves as a management tool for use by Park District staff and its Board of Commissioners in addition to providing 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 budget by fund and account type. The appropriations are the legal limits of spending and the basis for the tax levy.

ACKNOWLEDGMENTS

The 2019 budget was prepared with the input from all levels of the District from program supervisors to the Board of Commissioners.

Respectfully Submitted,



Carlo J. Capalbo
Executive Director



Maureen F. Nugent
Director of Finance & IT

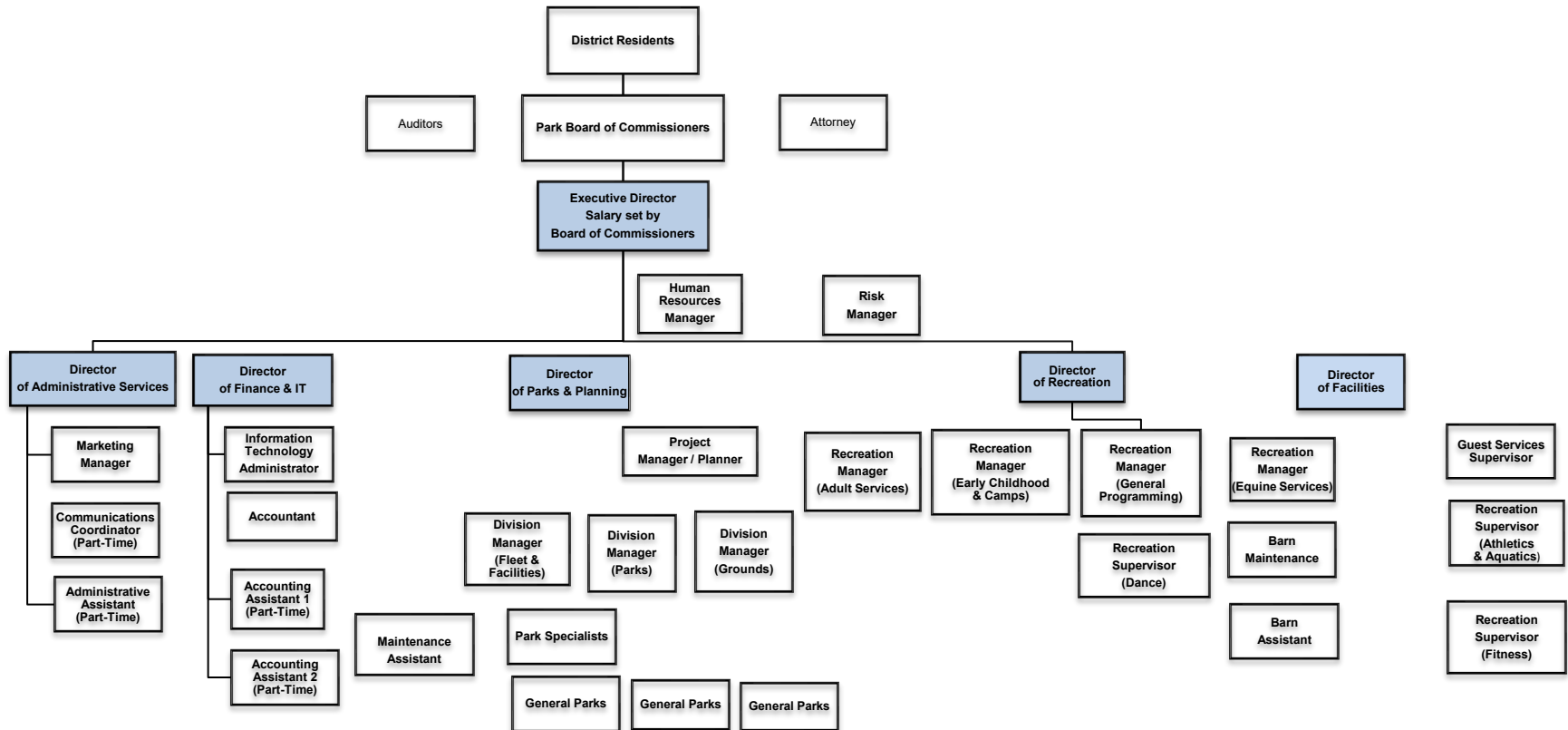


Paul J. Pluth
Accountant

Key

= Leadership Team

DISTRICT ORGANIZATIONAL CHART



2019 ANNUAL BUDGET OVERVIEW

INTRODUCTION

The Plainfield Park District Annual Budget for fiscal year 2019 serves as a key financial document that serves as a guide for Park District staff to meet both its financial and programming goals. It also serves as a guide for understanding the legal budget and appropriation ordinance.

The Budget and Appropriation Ordinance was adopted following a public hearing held at the Prairie Activity & Recreation Center, 24550 W. Renwick Rd., on January 10, 2019. No later than thirty days prior to the public hearing, a copy of the ordinance was made available at the District's Recreation/Administration Center, 23729 W. Ottawa St., as well as on the Park District's website, plfdparks.org.

At least one week prior to the public hearing, a public notice was published in a local newspaper and no later than the end of the first quarter 2019, the Budget and Appropriation was adopted and filed with the Kendall and Will County Clerks within 30 days of adoption.

No further appropriations shall be made at any other time within the fiscal year although the Board of Commissioners may, from time to time, make transfers between the various line items in any fund within the appropriation ordinance. The transfers cannot exceed 10% of the aggregate amount appropriated within the fund.

The board may, by a two-thirds vote, transfer from any appropriation line item anticipated unexpended funds to any other line item of appropriation after the first six months of the fiscal year.

The board may also amend the Budget and Appropriation Ordinance using the same procedures followed when the ordinance was originally adopted.

The Budget and Appropriation Ordinance contains a statement declaring the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during the fiscal year from all sources, an estimate of the expenditures for the fiscal year, and a statement of the estimated cash expected to be on hand at the end of the fiscal year.

The District uses a detailed line item budget for accounting, expenditure control, and financial reporting with a modified accrual basis of accounting.

The budget is prepared on a cash basis of accounting.

BUDGET PROCESS

The 2019 budget process began on July 17, 2018 with the annual budget kick off meeting which provides District staff with direction and guidance for preparing their departmental budgets.

Recreation staff prepare program area budgets based on the District's Comprehensive Revenue Policy, which can be found in Appendix C.

Program Budgets are based on a cost recovery structure and determines whether a program receives a full subsidy, no subsidy, or is a profit center.

An example of a fully-subsidized program is the Patriotic Picnic and Fireworks which is an annual special event held on the evening of July 3rd. The event includes free activities for the public such as face painting, touch-a-truck, bounce houses, and concludes with a fireworks show.

An example of a full-recovery, no-subsidy program is the senior holiday luncheon, which aims to recover the direct and indirect costs of the program.

The Park District dance program is an example of an enterprise program, which recovers the total direct and established indirect costs of the program, plus a minimum 25% overhead cost.

Completed program area budgets are reviewed with the Director of Recreation.

New line item requests were submitted by department directors to the Finance Department prior to the budget entry deadline of October 5, 2018.

The Recreation and Corporate Funds were reviewed with the Executive Director, Director of Finance, Director of Recreation, and Director of Parks and Planning on November 2, 2018. Any adjustments were completed during this period prior to presentation at the November 14, 2018 board meeting.

The remainder of the District's Special Revenue Funds (I.M.R.F. Fund, Liability Insurance Fund, Museum Fund, Police Protection Fund, Social Security Fund, and Special Recreation Fund) are prepared by Finance Department staff in coordination with the Executive Director.



The budget for these funds was presented to the board at the December 12, 2018 board meeting. Fund budgets are reviewed by the Finance & Liability Committee prior to presentation to the full board as per the schedule:

Date	Meeting	Matter
September 4, 2018	Capital & Development Meeting	Committee reviews Capital Improvement Plan (CIP)
September 5, 2018	Finance & Liability Committee Meeting	Committee reviews budget timeline and CIP
October 10, 2018	Committee Meeting	Committee is updated on budget process and CIP
November 7, 2018	Finance & Liability Committee Meeting	Committee reviews Corporate & Recreation funds
November 14, 2018	Regular Board Meeting	Corporate & Recreational funds are presented to board
December 5, 2018	Finance & Liability Committee Meeting	Committee reviews Capital Projects & remaining funds
December 12, 2018	Regular Board Meeting	Capital Projects funds & remaining funds are presented to board
January 9, 2019	Public Hearing	Board hears comments from the public
January 9, 2019	Regular Board Meeting	Board adopts Budget & Appropriation Ordinance

On December 11, 2018, final cash and fund balance projections were reviewed by Finance staff with the Executive Director prior the board meeting.

On December 12, 2018, the budget was placed on public display.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

Budgetary control is provided by verification of appropriation amounts prior to expenditures and undergo a monthly review of all individual account expenditures compared with budget appropriations. The Park District leadership team receives monthly income statement reports detailing budgeted amounts, monthly and year-to-date revenue, expenditures, as well as figures showing any remaining budget amounts.

The District's purchasing policy (Appendix D) provides budgetary control and is intended to ensure that purchases stay within the approved budget. It also ensures that staff maintain the integrity of the budget by obtaining the best price and value for purchases. Any intended purchases over \$2,000 must be approved by the Department Director and the Executive Director through the District's purchasing module finance software which generates a notification if a line item will cause an overage.

FINANCIAL POLICIES

The District's financial policies provide guidelines for the Park District Board of Commissioners and staff to use when making financial decisions which ensures that the delivery of core services is maintained and which reflect the District's vision for the community is achieved.

The District's financial policies ensure residents' tax dollars are being used openly, legally, efficiently, effectively, and in a manner that insulates the agency from fiscal crisis and economic disruption.

PROPERTY TAXES

The District's largest source of revenue comes from real estate taxes. Property tax revenue estimates for the 2019 fiscal year are based on the District's 2018 tax levy which was adopted in November, 2018. Property taxes budgeted and received in fiscal year 2019 are for the property tax year 2018. The District's property taxes are assessed in May and September each year following the appropriation calendars set by the Will and Kendall County Assessors Offices. Property tax distributions from both counties are then directly deposited into the District's operating bank account.

FEE FOR SERVICES

The District's second largest source of revenue is program fees. Per the Comprehensive Revenue Policy, (Appendix C) the District's fee structure is based on the reach and benefits of the program to residents.

A program that has a widespread community benefit, such as the July 3rd Patriotic Picnic and Fireworks, may be fully subsidized by the District. The cost for a program that benefits a participant only will be established at direct and indirect cost plus a minimum of 25% overhead cost recovery structure. Non-resident rates are established for residents who reside outside of the park district boundaries. Program fees are benchmarked on a regular basis with the market.

INFREQUENT REVENUE

The District receives revenue on an infrequent, one-time basis from sources that include grants, capital initiative fees, and developer impact fees. Due to its sporadic nature, the District does not utilize these infrequent revenue sources for its operating budget. The revenue is used instead for capital improvements and the funding designated for a specific project is held in a project fund balance earmarked specifically for it. Finally, developer impact fees are utilized for capital projects that service new residents to the District.

DEBT ISSUANCE

Costs associated with acquiring and improving long-term capital assets are funded with the issuance of debt and/or surplus funds from operations.

The District reviews its existing obligation structure as well as current and projected surpluses from operations and future liability levels before making decisions to issue new debt. As part of that process, the Board of Commissioners reviews the statutory debt limit as part of any debt issuance considerations.

Allocated real estate taxes received by the District and debt retirements pass through the Debt Service Fund. The District's ability to issue general obligation debt is limited by the property tax extension limitation law (PTELL) of 1990—more commonly known as a "tax cap." This restricted the District's debt service extension base (DSEB) to 1991 debt service payment levels for both principal and interest.

In 2009, the PTELL was amended allowing the DSEB to be increased by the lesser of 5%, or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year. The PTELL limited the District's ability to increase the tax levy to keep up with increased demand for services from a growing residential population.

The District's long-in-the-works plan to provide a recreation center for residents wasn't completed until the passage of a \$10.5 million bond referendum in 2016, which funded a number of capital improvement projects including the construction of the Prairie Activity & Recreation Center.

FUND BALANCE

The District's fund balance policy was 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.

It is the District's philosophy to support long-term financial strategies, prioritizing fiscal sustainability, while also building fund balances for future growth.

The District deems it essential to maintain adequate fund balances and net asset levels to mitigate current and future risks. Fund balance/net asset levels are also a crucial consideration in long-term financial planning. In addition, credit rating agencies monitor levels of fund balance/net assets and unassigned fund balance in order to evaluate a government agency's continued creditworthiness.

The District's corporate and recreation fund balances have targets of no less than five months and no more than six months of operating expenditures. The IMRF, Social Security, and Liability Insurance fund balance targets are no less than four months and no more than five months of operating expenditures. The Special Recreation Fund's target balance is 5% of operating expenditures.

The District's minimum fund balance target is \$2,882,574. The projected fund balance is \$5,335,863 at the end of the 2019 fiscal year which yields an excess of \$2,453,109.

Of this total \$1,517,051 is in the capital projects fund and is designated for future capital projects.

The IMRF fund was slightly below the fund balance target for 2019, as the 2018 fund balance target was slightly less than the minimum fund balance and carried over into the current calendar year.

The special recreation fund was slightly below the fund balance target as capital expenditures increased due to increased capital projects to continue the process of bringing the District in to compliance with ADA standards.

The table below illustrates the fund balance levels in their respective funds. The fund balance policy can be found in Appendix A.

Table 1- Fund Balance				
Fund	Fund Name	Budgeted Fund Balance	Fund Balance Target	Excess (Shortfalls)
01	Corporate Fund	1,762,279	1,388,743	373,536
02	Recreation Fund	1,320,025	1,201,708	118,317
03	Museum Fund	0	0	0
06	Liability Fund	39,264	38,333	931
07	I.M.R.F. Fund	79,155	101,500	-22,345
08	Debt Service Fund	6,756	0	6,756
09	Capital Projects	1,517,051	0	1,517,051
12	Park Donation Fund	457,462	0	457,462
13	Police Protection Fund	0	0	0
14	Special Recreation Fund	77,879	82,690	-4,811
15	Social Security Fund	75,812	69,600	6,212
Total Fund Balance		5,335,683	2,882,574	2,453,109

CAPITAL ASSETS

The District defines a capital asset as having a value of more than \$5,000 and a useful life of more than one year.

Land assets have a capitalization threshold of \$1.

The District's five major capital asset groups are:

- land and land improvements
- building and building improvements
- vehicles
- machinery & equipment
- furniture and fixtures

Capital assets are capitalized in the year in which they are acquired and recorded at historical cost. Depreciation is calculated based on Generally Accepted Accounting Principles (GAAP.)

The Finance & I.T. department is responsible for maintaining a capital asset inventory schedule. The responsibility for control of capital assets rests within the department in which the asset is assigned. The capital asset policy is located in Appendix B.

INVESTMENT POLICY

The District's investment policy objectives, in priority order, are:

- safety
- liquidity
- return on investments

It is the policy of the District to invest public funds in a manner that will best provide the highest investment return with the maximum security while also meeting the agency's daily cash flow demands and also conforming to all statutes governing the investment of public funds.

Authorized and suitable investments are addressed in the District's Investment Policy, and mandates that all investments are consistent with Illinois State Law. A monthly written report is provided to the Board of Commissioners detailing all District investments. The Board Treasurer is designated as the investment officer for the District.

EXPENDITURE ACCOUNTABILITY

Financial results as well as expenditures are reported to the Board on a monthly basis. District staff regularly review year-to-date revenues and expenditures and projected year-end results. The District makes payments in compliance with the Local Government Prompt Payment Act of Illinois.

INTERNAL CONTROLS

The District maintains a system of internal controls to safeguard its assets against loss, check the accuracy and reliability of its accounting data, and encourage adherence to prescribed financial policies adopted by the District. Organization structure, reporting lines, and appropriate authorities are established by management staff, with oversight by the Board of Commissioners.

MASTER PLAN/STRATEGIC PLAN

In 2016, the Plainfield Township Board of Commissioners adopted a comprehensive Master Plan. The plan is reviewed annually along with the goals and objectives in order to evaluate their development and implementation. Funds are allocated to meet both the capital replacement plan, as established, and the strategic goals developed as a summary of community and staff input for the continued operation and growth of the District.

In the capital replacement plan, the District identified equipment, amenities, and playground equipment that had reached the end of its lifecycle or was no longer safe and operational.

The District then prioritizes and evaluates the needs of the community when determining an appropriate replacement plan.

Money is transferred from the corporate and recreation funds to assist with the capital fund needs after an evaluation process for such purchases.

In 2019, the District will be replacing five (5) playgrounds with comprehensive redevelopments, purchasing replacement vehicles for those at the end of their lifecycle, and continuing to develop the district amenities as identified in the Comprehensive Master Plan.

Additionally, the strategic plan calls for continued training, information technology improvement, enhance community partnerships, stronger district communication and outreach, varied and exciting quality recreational facilities and amenities, and increased program participation as summary topics of development.

Between the Corporate and Recreation funds, the District leadership team has allocated increased funding in the areas of:

- parks and development
- marketing
- recreation outreach
- information technology

Annually, the budget allows for allocation of the required funding to meet the needs of operations and the goals which the District wishes to accomplish for the fiscal year.



2018 DISTRICT GOALS REVIEW

As the District progresses through its five-year Comprehensive Master Plan, the focus remains on the eighteen (18) core goals 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. This process yielded a number of notable accomplishments, new partnerships, and recognitions in 2018.

Accomplishments

- IAPD/IPRA Distinguished Park and Recreation Agency Accreditation
- IAPD/IPRA Soaring to New Heights Conference Agency Showcase: First place for table display and Second place for paid advertising categories
- Board Vice President, earned Master Board Member
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA)
- Awarded the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Award
- Established all District parks and facilities as Tobacco Free Zones
- District Communications Coordinator contributed article to the IPRA magazine's Nov/Dec issue
- A new, redesigned district website launched
- Completed the roll out of a modern district-wide phone system
- Expanded social media reach: 5000+ likes on Facebook and 500+ likes on Instagram
- Partnered with the Plainfield Area Chamber of Commerce for an expanded Grinchmas on the Green event
- Partnered with Plainfield Fire Protection District, Plainfield Library, Village of Plainfield, Louis Joliet Mall and Plainfield Chamber of Commerce for several events and programs
- Honored retirees and long-term commissioners with memorial bricks at a ceremony at Electric Park
- Voted one of the top 3 recreation providers in Will County by Joliet Herald News readers
- District was awarded an \$86,000 grant from Game Time for the purchase of new play equipment at Indian Oaks and Heritage Meadows Parks
- Additional park renovations included the resurfacing of the tot lot and the removal of the tennis courts at Northwest Community Park
- Completed construction of the Prairie Activity & Recreation Center



2019 ADMINISTRATION GOALS

Review and revise Park District personnel policies

- Review and update the organizational chart for the District on an as needed basis
- Review and update job descriptions for all employment positions within the District to accurately reflect each position's responsibilities
- Triennially review and revise the personnel policy manual to clarify hiring, discipline, paid time off, and dismissal procedures for all positions that are covered by the manual

Develop an organizational culture of excellence

- Provide opportunities for continuing education learning opportunities for full time staff
- Implement departmental cross training and/or job shadowing for improved employee efficiency
- Develop a mentoring program for succession planning
- Continue to focus on the delivery of outstanding customer service
- Create policies that afford employees opportunities for work/life balance

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

- Conduct Park Board and staff retreat in order to discuss and develop 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 future staff direction

Elevate the effectiveness of community relations

- Develop new partnerships with other organizations and community groups
- Gather community feedback regarding a feasibility study for an aquatic component addition at PARC
- Continue to develop the Special Recreation Association relationship



2019 FINANCE & INFORMATION TECHNOLOGY GOALS

Obtain a desired future from a sustainable financial approach

- Continue the budget philosophy that fund balances need to be balanced and a surplus maintained when possible with appropriate reserves in place for future commitments
- Prepare fiscally responsible budgets based on a thorough budgeting process which includes reporting methods to document progress
- Review fee pricing structure for class offerings, passes, memberships and other revenue elements
- Explore options for increasing revenues when and where the market allows
- Assemble a funding action plan based on revenue projections from various bonding options
- Evaluate development projects for land cash ordinance implications and opportunities to secure cash if level of service can be obtained through existing park spaces

Invest in the interaction of technology & telecommunications

- Identify best possible means to connect all District facilities for operational effectiveness
- Provide training for software upgrades or new programs
- Establish and maintain a hardware and software replacement plan to keep all I.T. infrastructure up to date

MARKETING GOALS

Develop a clear District wide communication plan

- 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 updated on an on-going basis

Develop an effective marketing plan

- Emphasize the strong, competitive positions with the agency's core target market as researched by in house personnel
- Develop a return on investment expectation for marketing efforts
- Set marketing budget based on tactics and desired level of exposure
- Develop strong bonds with the business community and secure exclusive sponsorships
- Create interactive marketing efforts that are persuasive and compelling



2019 RECREATION GOALS

Grow recreation programs to increase participation levels

- 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 rebranding of the aquatic experience
- Look at the creation of a line of nature-based programs utilizing open and natural space areas within the District

Develop Recreation Performance Standards & Improve Pricing Policy

- Collect and review data seasonally to identify strengths and weakness of the recreation groupings
- Collect and review data for facility use by program use to maximize effectiveness of limited indoor space
- Continue to analyze historical revenue and expenses in program areas to improve levels of profitability
- Set program pricing to be competitive, evaluate pricing on an on-going basis, and adjust in each brochure cycle to match competitive market values



PARKS & PLANNING GOALS

Advance trail development within the Park District

- Continue trail development as both a recreation and transportation amenity in the District
- Identify needed loop trails or trail connections to adjacent parks and construct if funding is available

Implement capital improvement projects that will make an impact

- Construct parks and facilities that have elements which provide activities for a diverse demographics and age groups
- Pursue grant opportunities through the Illinois Department of Natural Resources and other funding providers to improve parks and facilities whenever possible
- Review each applicable capital project with Recreation Department for possible adjustment and alignment with program opportunities
- Review the ADA transition plan for key recommendations for implementation
- Hold a public open house to showcase upcoming projects and provide a community progress report of capital improvement plan implementation

Create unique parks and recreation facilities that excite the community

- Use creativity in the design of park and recreation spaces to avoid redundant approaches to the design process
- Construct parks that have elements that blend active and passive uses
- Partner with special interest groups and/or affiliates when possible to enhance park and recreation facilities
- Explore short term capital improvements that can be adapted to changing needs and new trends in recreation programming

Conduct parks maintenance management initiative

- Install only commercial grade or higher materials and components within park spaces, even within developer driven projects

Find the future direction for recreation facilities

- Evaluate possible locations for a primary Southwest Maintenance Facility and investigate the possibility of funding the improvement
- Explore the best use of current indoor space based on population demographics and programming trends within the community



The District's 2019 goals are reflected in the budget through various line items. The following budget highlights illustrate the connection between the District's 2019 goals and the District's 2019 budget:

- Creation of an employee orientation/development line item of \$2,100
- The marketing and advertising line item reflects a 30% increase from \$27,050 to \$35,000
- Creation of an I.T. recurring services line item that reflects the internet and phone connectivity costs for the District's facilities
- Budgeting of Lifecycle computers at \$6,000
- Streams facility redesign budget of \$30,000
- Budget of \$100,000 for a joint park development with the Village of Romeoville
- Ottawa Street Pool splash area repair/replacement budget of \$75,000

SUPPLEMENTAL INFORMATION

According to the District's 2015 master plan, the median household income for Plainfield Park District residents was \$96,152 with a median age of 32.9, about 5 years lower than the median age of 37.9 for the United States.

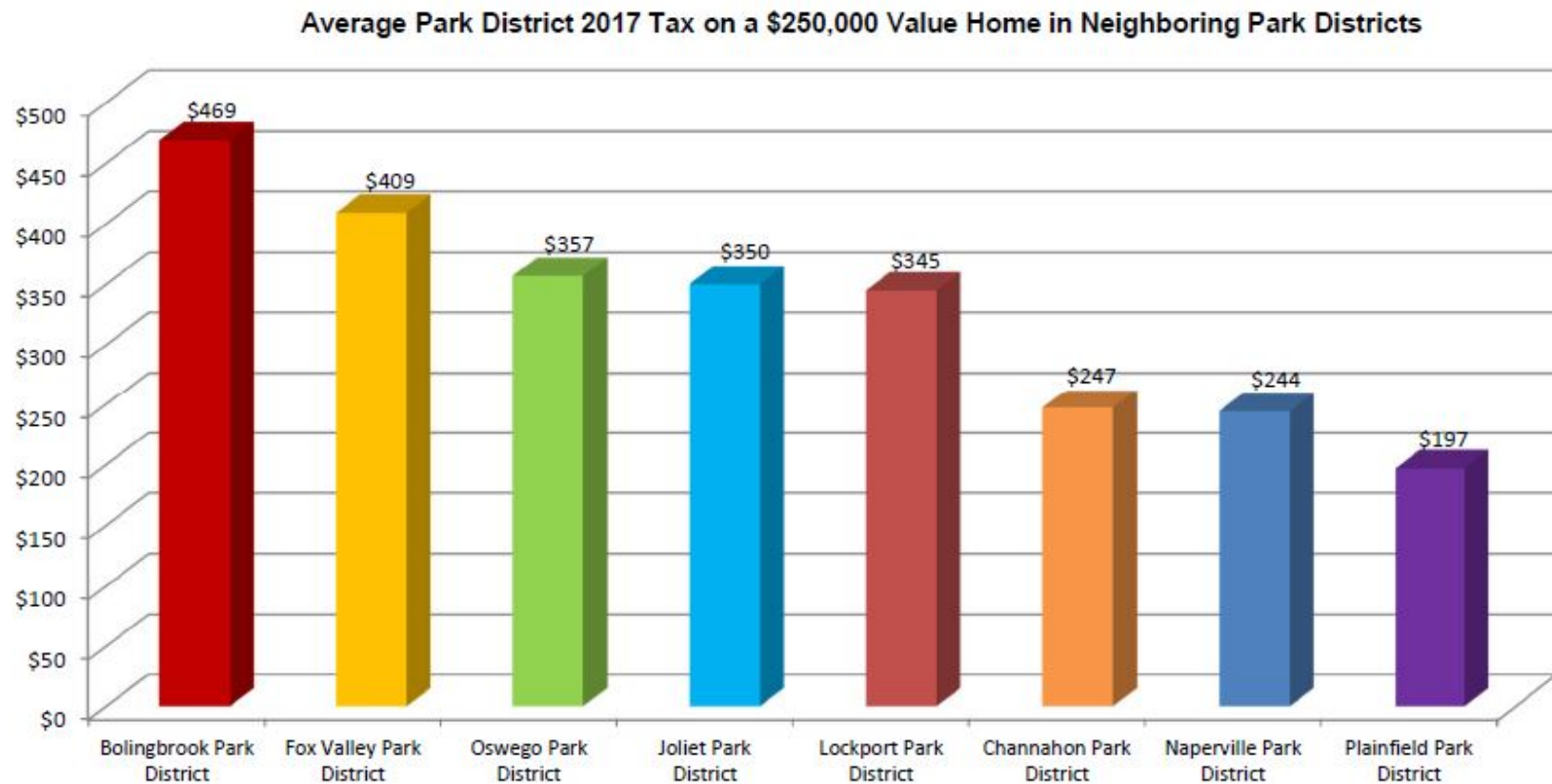
Gender distribution within the District was 49.8% male and 50.2% female

Chart 1: Tax Rates among neighboring park districts

Bolingbrook Park District	.006063	Lockport Park District	.004464
Fox Valley Park District	.005322	Channahon Park District	.003193
Oswego Park District	.004668	Naperville Park District	.003162
Joliet Park District	.004531	Plainfield Park District	.002541

The District's tax rate ranks last among neighboring park districts, at .002541 cents per \$100 of assessed valuation. Chart 1 reflects the District's tax rate in graph form compared with neighboring park districts, based on a \$250,000 market value home.

Chart 1



The District's low tax rate has been impacted by two main factors.

The District is subject to two sets of tax limits: rate limits on maximum rates that can be levied for a particular purpose and the PTELL (property tax extension limiting law) which limits 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, and excluding new construction/annexation.

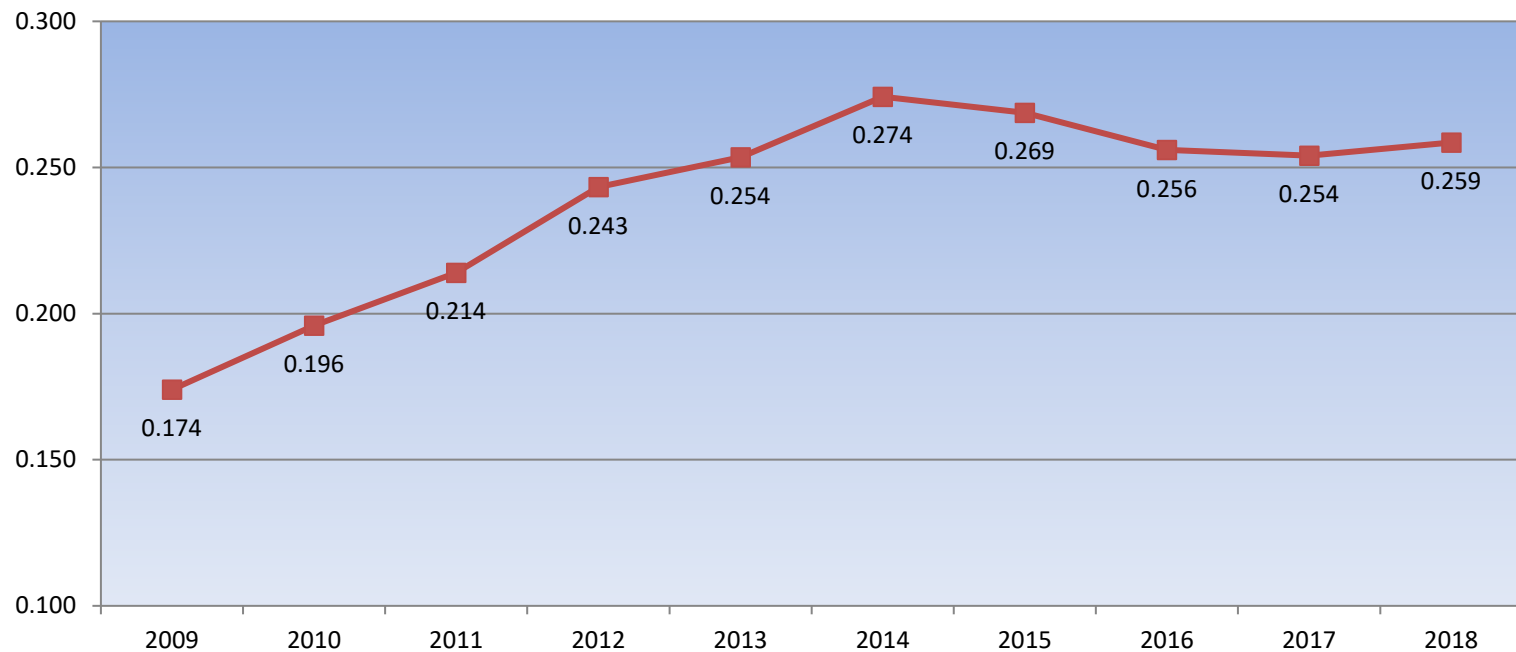
If the tax levy exceeds the rate of limitation, the extension is reduced to the statutory limit. New construction is not subject to the limits imposed by tax caps. It has been the practice of the District to increase its tax levy request slightly above the CPI limits in order to capture any new growth valuation.

As the chart below illustrates, the District's tax rates have fluctuated over the ten year period illustrated.

Much of the reason for movement in rates as presented in the chart below 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.

Chart 2 – District 10 Year Tax Rate History



The area's largest employer is Plainfield School District 202, as established in the following Table:

Table 3: Largest Employers in Plainfield, IL				
Employer		Employees	Rank	Percentage of Total District Employment
Plainfield School District 202		2,964	1	13.48%
Diageo North America		525	2	2.39%
Wal-Mart		390	3	1.77%
McDermott Intl. (Chicago Bridge & Iron)		290	4	1.32%
Meijer		250	5	1.14%
Target		175	6	0.80%
Jewel-Osco		150	7	0.68%
Community Unit School District 308		145	8	0.66%
Lakewood Living Center		140	9	0.64%
Village of Plainfield		140	10	0.64%
Total Employed in Top 10		5,169		23.50%
Source: Village of Plainfield				

COMMUNITY PARKS | KEY COMMUNITY PARKS

Eaton Preserve

Located on 135th Street just east of IL Route 59, Eaton Preserve is a 76-acre natural area and historic park. Prior to the Park District acquiring the property from the Illinois Department of Natural Resources, the original farm site was owned by two local families for 157 years. Today, the Park District has completed prairie restoration projects throughout the site and it now includes an improved canoe/kayak launch, parking, a picnic shelter rental which also includes volleyball and horseshoe courts. The asphalt trail is .90 miles and is part of the proposed 29-mile regional DuPage River Trail.



Gregory B. Bott Community Park

Located in the center of the District's boundaries, Gregory B. Bott Community Park is home to the District's new 37,000-SF Prairie Activity & Recreation Center (PARC) which opened on January 1, 2019. The park includes a playground (scheduled for replacement in 2019), baseball, softball, and soccer fields, a skate park, basketball court and concessions.

Northwest Community Park

Located off 127th Street, west of route 30, Northwest Community Park is a 30-acre park and playground which includes amenities for skateboarding, basketball, baseball, soccer and Lacrosse. The park is also adjacent to the Norman Green Way Trail and natural area that stretches from 127th Street south to 135th.

Village Green Park

Village Green is one of the oldest parks/open space areas in Plainfield. Platted in 1834 as an area to remain as public, open space, the Village Green has been used for a variety of recreational purposes including a croquet field, swimming pool, baseball diamond, and outdoor amphitheater. Today, the park includes a playground, splash pad, tennis court, half basketball court, picnic shelter for rental, public restrooms, and a rain garden. In late 2017 the playground was replaced with a nature-themed play structure. The existing picnic shelter is slated for replacement in 2019.



SPECIALTY PARKS AND SERVICES

Dog Parks

The District currently owns and operates three (3) dog parks which are fenced and open to the public without charge.

Avery Preserve 9-Hole DiscGolf Course

Located on W. Lockport St., Avery Preserve DiscGolf Course was refurbished in 2018 with new artificial turf tee pads, baskets, and signage installed as part of the upgrade.

Canoe and Kayak Access to the DuPage River

The District provides four (4) canoe/kayak launches along the DuPage River.



DISTRICT'S PARKS AND NATURAL RESOURCES AND TOTAL BY TYPE OF AMENITY

Table 4- Parks & Natural Resources

Acreage	1,317
Baseball Fields	29
Basketball Courts	23
Bike Trails	5
Bridge	9
Buildings	6
Canoe Launch	4
Concessions	4
Deck/Pier	5
DiscGolf Course	1
Dog Park	3
Football Fields	3
Parks	89
Pathways	31
Playgrounds	64
Pool	1
Shelters	56
Soccer Fields	30
Splash Pad	1
Tennis Courts	3
Volleyball Courts	1



MAJOR RECREATIONAL FACILITIES

Streams Recreation Center (Streams)

The facility opened in the fall of 2005 and is located in the Streams subdivision, just south of the intersection of IL Route 59 and Fraser Road. The 3,000-square-foot facility currently features two dance rooms, one preschool room, one multi-purpose room with a kitchen, and an outdoor playground. In 2019 there are plans to complete a renovation of the program rooms to create three dance rooms and one multi-purpose room with a kitchen. This facility will become the main space for the district's dance classes.

Normantown Equestrian Center (NTEC)

Normantown Equestrian Center offers group and private horse-riding lessons as well as full- and self-care horse boarding.

In addition, NTEC includes 3 rented apartments, 3 arenas (2 indoor and one outdoor), and 35 horse-boarding stalls. Programming teaches all aspects of horsemanship from beginner up through equestrian competitions and leasing. NTEC also hosts special events, pony parties, scout outings, and a volunteer program.

Prairie Activity & Recreation Center (PARC)

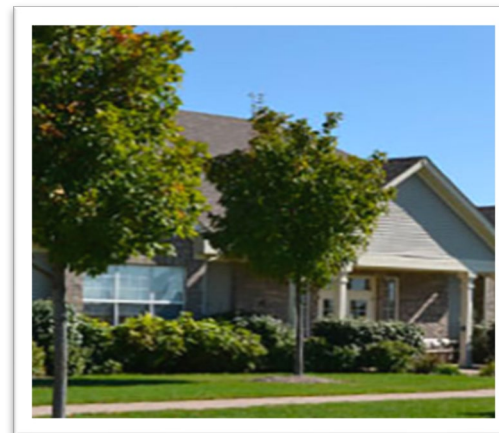
The Prairie Activity & Recreation Center (PARC) opened on January 1, 2019. The facility includes a 4,000-Sq-Ft. fitness center, fitness studio, 4 preschool classrooms, a 9,500-Sq-Ft. woof-floor gymnasium, a 1,650-Sq-Ft multi-purpose room, and an elevated walking/running track.

Recreation/Administration Center (Rec/Admin Center)

The Recreation/Administration Center, 23729 W. Ottawa St., opened in 1987 and is located just east of IL Rt. 59 and the Village of Plainfield's historic downtown Lockport St. The 5,000-square-foot facility houses the District's administrative offices and also includes a lower-level dance/fitness studio, and a multi-purpose room.

Plainfield Township Community Center (PTCC)

The District has a cooperative agreement with Plainfield Township for the use of its facility which is located at 15014 S. Des Plaines, within the Village of Plainfield's historic downtown. The facility is primarily used for active adult programming which includes fitness classes, social events, and special events.



GENERAL BUDGET REVIEW

The Board of Commissioners and staff have proactively monitored and adjusted the budget based on the conditions observed in the national, regional, and local economies. 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 2019 proposed budget reflects conservative increases in areas with proven growth, those mandated by law, or Board policy.

As you work your way through the budget pages, please focus your attention on *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 with the columns accounting for the increase (or 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 each 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. This document breaks out each fund, budget highlights, and an overview/summary of the department that is reflected with each fund.

2019 Budget Overview:

- Consolidated revenue for 2019 is \$9.64 million
- Consolidated expenditures for 2019 total \$13.7 million
- Proposed decrease to reserves is \$3.8 million
- Capital Improvement Plan Budget totals \$5.4 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 2019 Capital Improvement Plan, the District has \$2.5 million in projects that have been carried over into the upcoming year but were appropriated in prior years.

The table below summarizes 2017's actual financial results, 2018's budgeted and year-end estimated totals, along with the 2019 budget.

2019 budgeted operating revenues increased 13.2% from 2018's year-end estimate which is attributable to an increase in revenue from programs at the new PARC facility. Operating expenditures are expected to increase 17.5% compared to the 2018 year-end estimate, yet only a 3.6% increase over 2018's budget.

The increased operating expenditures are primarily attributable to an increase in staffing levels (31 new budgeted positions at PARC), and an increase in PARC operating expenses associated with running the facility, totaling \$700,000.

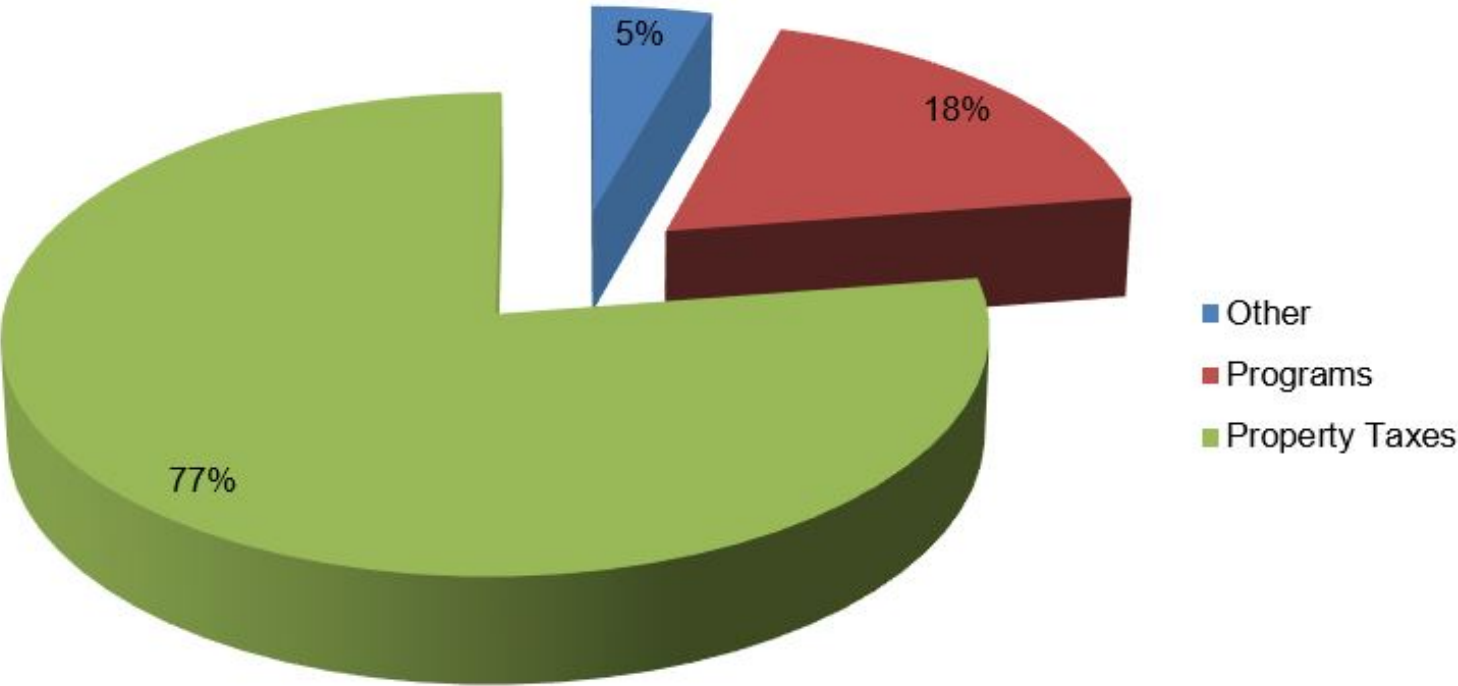
Operating deficit represents an 83.1% increase over 2018's estimated operating deficit and a 40.5% decrease in 2018's budgeted operating deficit. Non-operating revenue reflects a 6.4% increase in revenue and a 42.7% decrease in capital expenditures over 2018's estimated numbers. This decrease is the result of the completion of most of the PARC facility construction expenditures in 2018, which was primarily financed by the \$9,520,000 bond sale in 2017 and \$980,000 bond sale in 2018.

2018's actual financial results, 2018's budgeted and year end estimated totals, along with the 2019 budget.

	2017	2018	2018	2019
	Actual	Budget	Estimated	Budget
Operating				
Revenue	\$6,967,187	\$7,248,843	\$5,825,720	\$6,592,877
Expense	(5,227,601)	(8,067,459)	(6,214,108)	(7,304,126)
Operating Surplus	1,739,586	(818,616)	(388,388)	(711,249)
Non-Operating				
Revenue	1,006,527	1,529,896	2,839,455	3,021,444
Capital Expense	(2,292,605)	(12,069,101)	(9,426,285)	(5,405,679)
Debt Expense	(1,001,037)	(973,624)	(970,977)	(1,088,652)
Other Financing Sources	9,952,030	980,000	980,000	340,000
Net Surplus	9,404,501	(11,351,445)	(6,966,195)	(3,844,136)

Chart 3 Operating Revenues & Expenses by Source (charts continued on next page)

Operating Revenues by Source



Operating Expenses by Category

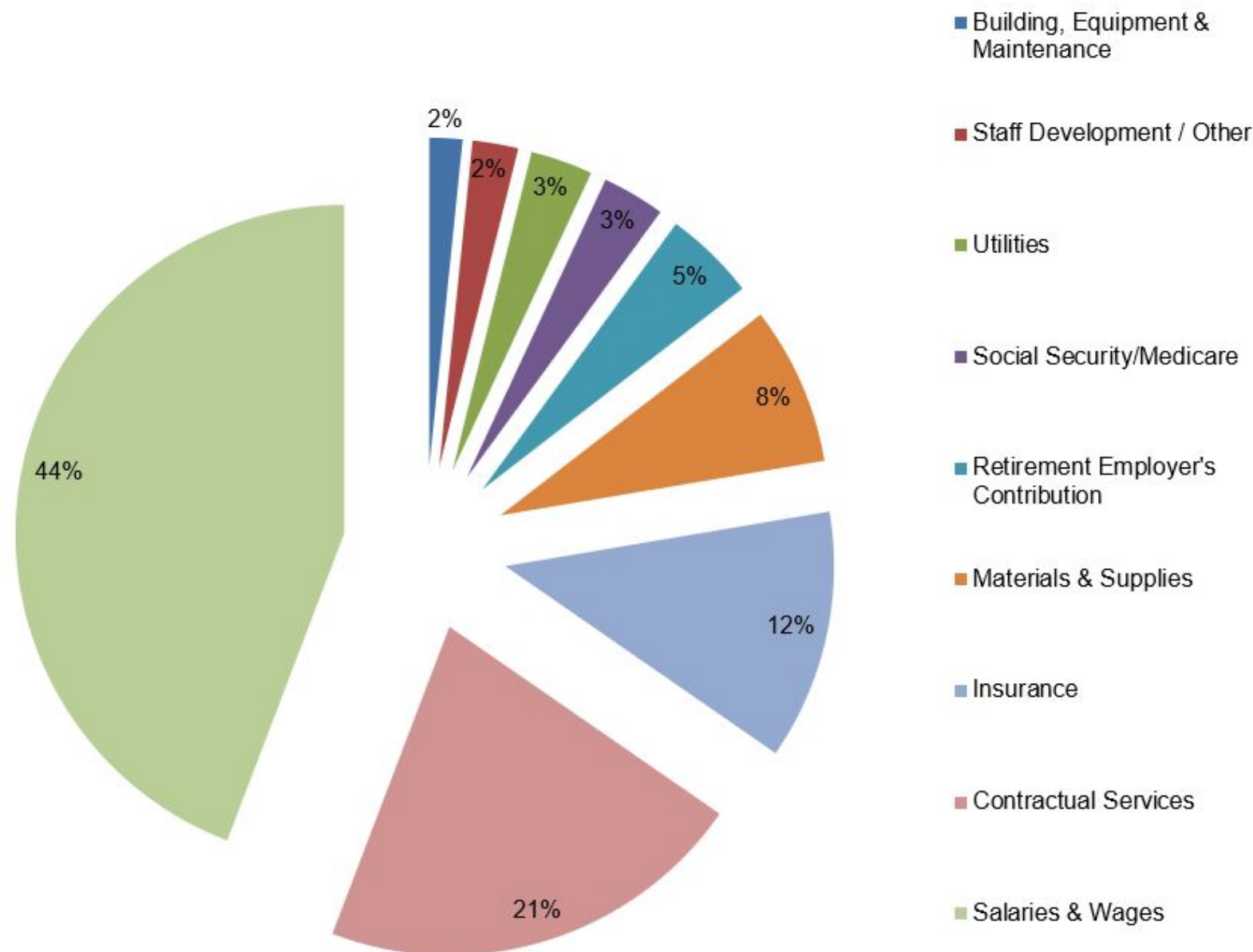


Chart 3 illustrates the operating revenues and the operating expenditures of the 2019 Annual Budget.

Property taxes represent the largest source of operating revenues for the District, accounting for 77% of the District's total operating revenue. In 2019 the District budgeted for \$7,009,268 in property tax revenue, up 7% from 2018. The property tax revenue increase is distributed among the corporate fund (\$139,327), debt service (\$113,028) and special recreation (\$179,008).

The increase in property tax revenue in the corporate fund generally represents the majority of the District's increase in its tax levy dollars, excluding the special recreation and debt service funds. The property tax revenue budget increase in the debt service fund is based on the District's debt service payments. The property tax budget increase in the special recreation fund is based on an increased budget for ADA projects within that fund.

The second largest source of operating revenue, program fees, is budgeted at \$1,644,391 for 2019, and reflects a 5% increase. The increase is based on the increased budgeted revenue for the first year of operations at the PARC facility.

The District's largest operating expense is salaries and wages, which accounts for 44% of total operating expenses.

Salaries and wages are budgeted at \$2,986,405, reflecting an 11% increase, which is primarily attributable to PARC operations.

Contractual services are the District's second largest operating expense, at 21% of the total operating budget. Contractual services are budgeted at \$1,515,864 in 2019, reflecting a 6% decrease from 2018. The largest decrease in contractual services is due to the elimination of facility rental expense of the Heritage Professional Center for the Great Adventures program, which was budgeted at \$114,469 in 2018.

The District's third largest operating expense is insurance, representing 12% of the District's operating budget. The District's 2019 insurance budget of \$831,000 reflects a modest decrease of 2%. The District's health insurance premium remained relatively flat with a 1% increase. The District's general liability and workers compensation premium reflect a 9% decrease. Plainfield Park District is a member of PDRMA, the Park District Risk Management Association, which is a risk pool of 160 park districts and special recreation associations.

As you make your way through the attached report, the fund summary reports reflect the financial reports for the District as a whole, followed by budget reports, detailed budget reports, and summaries of the functional areas of the District. These are followed by Capital Projects and Appendices.

EMPLOYEES BY FUNCTION

	Actual June 30, 2015	Actual Dec 31, 2015	Actual Dec 31, 2016	Actual Dec 31, 2017	Actual Dec 31, 2018	Budget Dec 31, 2019	
Finance/Administration							
Full-Time Employees	5	5	6	5	8	8	
Part-Time Employees	2	2	1	2	4	4	
Seasonal Employees	-	-	-	-	-	-	
Planning							
Full-Time Employees	1	1	1	1	1	2	(A)
Part-Time Employees	-	-	-	-	-	-	
Seasonal Employees	-	-	-	-	-	-	
Recreation							
Full-Time Employees	12	12	9	8	10	11	(B)
Part-Time Employees	53	54	68	59	54	85	(C)
Seasonal Employees	39	14	17	23	32	30	
Park Maintenance							
Full-Time Employees	25	22	17	18	17	18	(D)
Part-Time Employees	2	-	-	2	2	2	
Seasonal Employees	14	9	13	13	8	10	
Pool							
Full-Time Employees	-	-	-	-	-	-	
Part-Time Employees	-	-	-	-	-	-	
Seasonal Employees	59	43	44	36	32	36	
Total Full-Time	43	40	33	32	36	39	
Total Part-Time	57	56	69	63	60	91	
Total Seasonal	112	66	74	72	72	76	
Total	212	162	176	167	168	206	

(A) 2019 Budget includes the addition of a Planner.

(B) 2019 Budget includes the addition of a Custodian at the new Recreation Center.

(C) 2019 Budget includes the addition of 31 employees for the new Recreation Center.

(D) 2019 Budget includes the addition of a Horticulturist.

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

Prairie Activity & Recreation Center
24550 W. Renwick Road

Plainfield Township Community Center (Intergovernmental lease)
15014 S. Des Plaines 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

<u>NAME</u>	<u>SIZE</u>	<u>CLASS</u>
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
Boy Scout	5	Community Park
Brookside	1.37	Pocket Park
Cambridge Run	5.39	Neighborhood Park
Canterbury 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 Park
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	4.3	Pocket Park

<u>NAME</u>	<u>SIZE</u>	<u>CLASS</u>
Grand Prairie	0.22	School Park
Grand Prairie Tot	0.32	Pocket Park
Great Divide Bike Trail	45.8	Park Trail
Gregory B. Bott Community Park	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
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

<u>NAME</u>	<u>SIZE</u>	<u>CLASS</u>
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
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

2018 DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Plainfield Park District

Illinois

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

FUND SUMMARY REPORTS

Fund Structure – Explanation of Funds by Type

Governmental Fund Structure Chart

Consolidated Fund Balance Recap Report

Report represents the December 31, 2016 and 2017 ending audit fund balance, estimated 2018 ending fund balance, and the budgeted 2019 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, 2018. The second chart represents the 2019 budgeted revenues and expenses through December 31, 2019 as well as the estimated ending fund balance at December 31, 2019.

Fund Balance Policy Minimum/Maximum Targets

Report is based on estimated fund balances ending December 31, 2019 and using 2019 budgeted expenditures to calculate minimum and maximum fund balance targets.

Fund Balance Over/(Under) Minimum Targets

Report is based on estimated fund balances ending December 31, 2019 versus the minimum target per fund.

Fund Balance History

Report using fiscal year-end audit fund balances for fiscal years 2009 through 2017 and estimated 2018 (ending December 31, 2018) fund balances as well as, estimated 2019 fund balances (ending December 31, 2019).

Budgeted Interfund Transfers

All 2019 budgeted transfers to Capital Projects from other funds.

Revenues by Fund

Represents revenues by fund for 2019

Expenses by Fund

Represents expenses by fund for 2019

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 resource revenues, expenditures, and fund balances.

The Plainfield Park District uses a detailed line item format to monitor revenues and expenditures.

The Park District also makes use of four Governmental Fund types:

- General Corporate
- Special Revenue
- Debt Service
- Capital Projects

The Major Funds are listed below. Non-Major Funds (Liability Fund, Social Security Fund, Police Protection Fund, Illinois Municipal Retirement Fund, Park Donation Fund and Museum Fund) are listed on the succeeding page. All Non-Major Funds of the District are Special Revenue Funds.

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. This is a Special Revenue Fund.

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. It also includes capital expenditures to facilitate compliance with the Americans with Disabilities Act (ADA). This is a Special Revenue Fund.

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 Insurance 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 equal to 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 accounts 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 set up 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.

Museum Fund – This fund accounts for the remaining balance from the funding of the Plainfield Historical Society Museum through a prior inter-governmental agreement.

CONSOLIDATED FUND BALANCE RECAP REPORT

Operating Budgets

12/31/2016 12/31/2017 | 2018 Estimated Projections | Estimated 12/31/2018

2019 Budget | 12/31/2019

FUND	FUND NAME	Audit	Audit	Revenue	Expenses	Fund Balance	Revenue	Expenses	Fund Balance	Net Income/Loss
01	Corporate Fund	2,236,935	2,610,934	3,265,849	3,155,931	2,720,852	3,424,410	4,382,983	1,762,279	(958,573)
02	Recreation Fund	1,587,484	1,724,867	2,451,380	2,505,935	1,670,312	2,858,811	3,209,098	1,320,025	(350,287)
03	Museum Fund	4,521	4,528	66	-	4,594	60	4,654	-	(4,594)
06	Liability Fund	75,311	58,990	106,470	124,670	40,790	113,474	115,000	39,264	(1,526)
07	I.M.R.F. Fund	172,264	111,725	302,528	301,718	112,535	271,120	304,500	79,155	(33,380)
08	Debt Service Fund	8,948	8,661	971,072	970,977	8,756	1,086,652	1,088,652	6,756	(2,000)
12	Park Donation Fund	497,155	529,472	25,450	271,152	283,770	173,692	-	457,462	173,692
13	Police Protection Fund	48,800	47,343	678	1,422	46,599	700	47,299	-	(46,599)
14	Special Recreation Fund	781,205	792,231	918,933	1,072,293	638,871	1,092,800	1,653,792	77,879	(560,992)
15	Social Security Fund	92,049	79,281	175,968	177,139	78,110	206,502	208,800	75,812	(2,298)
	<i>Total Operating Budgets</i>	5,504,672	5,968,032	8,218,394	8,581,237	5,605,189	9,228,221	11,014,778	3,818,632	(1,786,557)
<i>Capital Budgets</i>										
09	Capital Projects Fund	1,236,841	10,177,982	2,822,933	9,426,285	3,574,630	2,101,100	4,158,679	1,517,051	(2,057,579)
	<i>Total Capital Budgets</i>	1,236,841	10,177,982	2,822,933	9,426,285	3,574,630	2,101,100	4,158,679	1,517,051	(2,057,579)
	<i>Grand Totals</i>	<u>6,741,513</u>	<u>16,146,014</u>	<u>11,041,327</u>	<u>18,007,522</u>	<u>9,179,819</u>	<u>11,329,321</u>	<u>15,173,457</u>	<u>5,335,683</u>	<u>(3,844,136)</u>

Report represents the December 31, 2016 & 2017 ending audit fund balances, estimated December 31, 2018 ending fund balance, and the estimated December 31, 2019 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

2018 ESTIMATED PROJECTIONS

FUND	FUND NAME	12/31/2017	Revenues					Expenditures	Estimated	Estimated
		Audit	Revenues	Transfers	Net of Transfers	Expenditures	Transfers	Net of Transfers	12/31/2018	12/31/2018
									Fund	Net
									Balance	Income/Loss
<i>Operating Budgets</i>										
01	Corporate Fund	2,610,934	3,265,849	-	3,265,849	3,155,931	800,000	2,355,931	2,720,852	109,918
02	Recreation Fund	1,724,867	2,451,380	-	2,451,380	2,505,935	325,000	2,180,935	1,670,312	(54,555)
03	Museum Fund	4,528	66	-	66	-	-	-	4,594	66
06	Liability Fund	58,990	106,470	-	106,470	124,670	-	124,670	40,790	(18,200)
07	I.M.R.F. Fund	111,725	302,528	-	302,528	301,718	-	301,718	112,535	810
08	Debt Service Fund	8,661	971,072	-	971,072	970,977	-	970,977	8,756	95
12	Park Donation Fund	529,472	25,450	-	25,450	271,152	271,152	-	283,770	(245,702)
13	Police Protection Fund	47,343	678	-	678	1,422	-	1,422	46,599	(744)
14	Special Recreation Fund	792,231	918,933	-	918,933	1,072,293	-	1,072,293	638,871	(153,360)
15	Social Security Fund	79,281	175,968	-	175,968	177,139	-	177,139	78,110	(1,171)
	<i>Total Operating Budgets</i>	5,968,032	8,218,394	-	8,218,394	8,581,237	1,396,152	7,185,085	5,605,189	(362,843)
<i>Capital Budgets</i>										
09	Capital Projects Fund	10,177,982	2,822,933	1,396,152	1,426,781	9,426,285	0	9,426,285	3,574,630	(6,603,352)
	<i>Total Capital Budgets</i>	10,177,982	2,822,933	1,396,152	1,426,781	9,426,285	0	9,426,285	3,574,630	(6,603,352)
	Grand Totals	16,146,014	11,041,327	1,396,152	9,645,175	18,007,522	1,396,152	16,611,370	9,179,819	(6,966,195)

2019 Budget

FUND	FUND NAME	Estimated	Revenues					Expenditures	Estimated	Estimated
		12/31/2018	Revenues	Transfers	Net of Transfers	Expenditures	Transfers	Net of Transfers	12/31/2019	12/31/2019
		Fund Balance							Fund	Net
									Balance	Income/Loss
<i>Operating Budgets</i>										
01	Corporate Fund	2,720,852	3,424,410	-	3,424,410	4,382,983	1,050,000	3,332,983	1,762,279	(958,573)
02	Recreation Fund	1,670,312	2,858,811	-	2,858,811	3,209,098	325,000	2,884,098	1,320,025	(350,287)
03	Museum Fund	4,594	60	-	60	4,654	-	4,654	-	(4,594)
06	Liability Fund	40,790	113,474	-	113,474	115,000	-	115,000	39,264	(1,526)
07	I.M.R.F. Fund	112,535	271,120	-	271,120	304,500	-	304,500	79,155	(33,380)
08	Debt Service Fund	8,756	1,086,652	-	1,086,652	1,088,652	-	1,088,652	6,756	(2,000)
12	Park Donation Fund	283,770	173,692	-	173,692	-	-	-	457,462	173,692
13	Police Protection Fund	46,599	700	-	700	47,299	-	47,299	-	(46,599)
14	Special Recreation Fund	638,871	1,092,800	-	1,092,800	1,653,792	-	1,653,792	77,879	(560,992)
15	Social Security Fund	78,110	206,502	-	206,502	208,800	-	208,800	75,812	(2,298)
	<i>Total Operating Budgets</i>	5,605,189	9,228,221	-	9,228,221	11,014,778	1,375,000	9,639,778	3,818,632	(1,786,557)
<i>Capital Budget</i>										
09	Capital Projects Fund	3,574,630	2,101,100	1,375,000	726,100	4,158,679	-	4,158,679	1,517,051	(2,057,579)
	<i>Total Capital Budget</i>	3,574,630	2,101,100	1,375,000	726,100	4,158,679	-	4,158,679	1,517,051	(2,057,579)
	Grand Totals	9,179,819	11,329,321	1,375,000	9,954,321	15,173,457	1,375,000	13,798,457	5,335,683	(3,844,136)

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, 2018. The second chart represents the 2019 budgeted revenues and expenses through December 31, 2019 as well as the estimated ending fund balance at December 31, 2019.

FUND BALANCE POLICY MINIMUM/MAXIMUM TARGETS

<u>FUND</u>	<u>FUND NAME</u>		<u>2019 Net Expenditures</u>	<u>Estimated 12/31/2019 Fund Balance</u>	<u>Minimum Target Fund Balance</u>	<u>Maximum Target Fund Balance</u>	<u>Meets Fund Balance Policy Requirements?</u>
<i>Operating Budgets</i>							
01	Corporate Fund	Min 5 Months/Max 6 Months of Operating Expenditures	3,332,983	1,762,279	1,388,743	1,666,492	NO
02	Recreation Fund	Min 5 Months/Max 6 Months of Operating Expenditures	2,884,098	1,320,025	1,201,708	1,442,049	YES
03	Museum Fund	No Specific Target	4,654	-	-	-	N/A
06	Liability Fund	Min 4 Months/Max 5 Months of Operating Expenditures	115,000	39,264	38,333	47,917	YES
07	I.M.R.F. Fund	Min 4 Months/Max 5 Months of Operating Expenditures	304,500	79,155	101,500	126,875	NO
08	Debt Service Fund	Min of Zero/Max of Next Premium and Interest Payment Due	1,088,652	6,756	-	-	YES
12	Park Donation Fund	No Specific Target	-	457,462	-	-	N/A
13	Police Protection Fund	No Specific Target	47,299	-	-	-	N/A
14	Special Recreation Fund	Min of 5% of Operating Expenditures	1,653,792	77,879	82,690	-	NO
15	Social Security Fund	Min 4 Months/Max 5 Months of Operating Expenditures	208,800	75,812	69,600	87,000	YES
		<i>Total Operating Budgets</i>	<u>9,639,778</u>	<u>3,818,632</u>	<u>2,882,573</u>	<u>3,370,332</u>	
<i>Capital Budgets</i>							
09	Capital Projects Fund	No Specific Target	4,158,679	1,517,051	-	-	N/A
		<i>Total Capital Budgets</i>	<u>4,158,679</u>	<u>1,517,051</u>	<u>-</u>	<u>-</u>	
	Grand Totals		<u>13,798,457</u>	<u>5,335,683</u>	<u>2,882,573</u>	<u>3,370,332</u>	

o Report is based on estimated fund balances ending December 31, 2019 and using 2019 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 12/31/18 were lower than projected at year-end, causing year-end 2019 Fund Balance to exceed maximum.
07	I.M.R.F. Fund	Estimated Fund Balance at 12/31/2018 was slightly less than minimum fund balance requirement and carried over into 2019.
14	Special Recreation Fund	2019 capital expenditures were increased, causing the 2019 Fund Balance to come in slightly below target.

FUND BALANCE OVER / (UNDER) MINIMUM TARGET

FUND	FUND NAME	MINIMUM REQUIREMENT	2019 Net Expenditures	Estimated 12/31/2019 Fund Balance	Minimum Target Fund Balance	Over / (Under) Target
01	Corporate Fund	5 Months of Operating Expenditures	3,332,983	1,762,279	1,388,743	373,536
02	Recreation Fund	5 Months of Operating Expenditures	2,884,098	1,320,025	1,201,708	118,318
06	Liability Fund	4 Months of Operating Expenditures	115,000	39,264	38,333	931
07	I.M.R.F. Fund	4 Months of Operating Expenditures	304,500	79,155	101,500	(22,345)
08	Debt Service Fund	Minimum of Zero	1,088,652	6,756	0	6,756
14	Special Recreation Fund	5% of Operating Expenditures	1,653,792	77,879	82,690	(4,811)
15	Social Security Fund	4 Months of Operating Expenditures	208,800	75,812	69,600	6,212

FUND BALANCE HISTORY

	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	Fiscal Year Ended 12/31/2017	Estimated Fiscal Year Ended 12/31/2018	Budgeted Fiscal Year Ended 12/31/2019
General Fund												
Reserved	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved	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	2,610,934	2,720,852	1,762,279
Total General Fund	1,015,052	1,221,567	1,375,975	1,394,531	1,525,179	1,391,847	1,554,128	1,811,302	2,236,935	2,610,934	2,720,852	1,762,279
All Other Governmental Funds												
Reserved	39,781	5,880	-	-	-	-	-	-	-	-	-	-
Unreserved, Reported in,												
Recreation	519,231	669,982	-	-	-	-	-	-	-	-	-	-
Special Recreation	457,675	392,173	-	-	-	-	-	-	-	-	-	-
Park Donations	748,570	370,123	-	-	-	-	-	-	-	-	-	-
Debt Service	226,747	362,250	-	-	-	-	-	-	-	-	-	-
Capital Projects	1,002,779	477,952	-	-	-	-	-	-	-	-	-	-
Other Governmental Funds	476,778	554,237	-	-	-	-	-	-	-	-	-	-
Nonspendable												
Recreation Fund	-	-	-	6,281	6,281	6,281	6,281	6,281	6,281	-	-	-
Other Governmental Funds	-	-	82,432	82,432	82,432	9,744	2,076	50,984	-	-	-	-
Restricted												
Debt Service	-	-	312,008	306,411	356,287	358,369	425,976	5,676	8,948	8,661	8,756	6,756
Capital Projects Fund	-	-	-	-	-	-	-	-	-	9,294,611	2,994,630	1,067,051
ADA Expenditures	-	-	299,772	382,556	490,691	786,252	382,034	398,577	781,205	792,231	638,871	77,879
Museum	-	-	7,876	4,515	4,516	4,516	4,516	4,517	4,521	4,528	4,594	-
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	191,006	190,645	154,967
Liability Insurance	-	-	100,293	125,225	138,856	123,762	140,043	87,808	75,311	58,990	40,790	39,264
Audit Expenditures	-	-	8,486	9,067	8,784	10,652	9,675	-	-	-	-	-
Paving and Lighting	-	-	44,405	21,318	45,026	77,854	5,513	-	-	-	-	-
Police Security	-	-	64,227	23,005	32,647	52,356	50,751	50,190	48,800	47,343	46,599	-
Working Cash	-	-	-	-	-	76,552	76,552	76,552	0	0	-	-
Committed												
Recreation Fund	-	-	150,000	150,000	150,000	150,000	-	-	-	-	-	-
Capital Projects Fund	-	-	81,026	121,136	126,874	141,929	171,651	194,751	168,978	191,390	180,000	150,000
Assigned												
Other Governmental Funds	-	-	425,486	483,831	406,309	413,047	452,666	469,349	497,155	529,472	283,770	457,462
Recreation Fund	-	-	903,043	1,158,316	1,353,858	1,399,672	896,104	1,137,516	1,581,203	1,724,867	1,670,312	1,320,025
Capital Projects Fund	-	-	465,022	337,163	315,754	233,026	1,598,726	1,564,609	1,067,863	691,981	400,000	300,000
Total All Other Governmental Funds	4,486,613	4,054,164	4,600,829	4,834,568	5,308,773	5,430,505	5,901,654	6,153,269	6,741,513	16,146,014	9,179,819	5,335,683

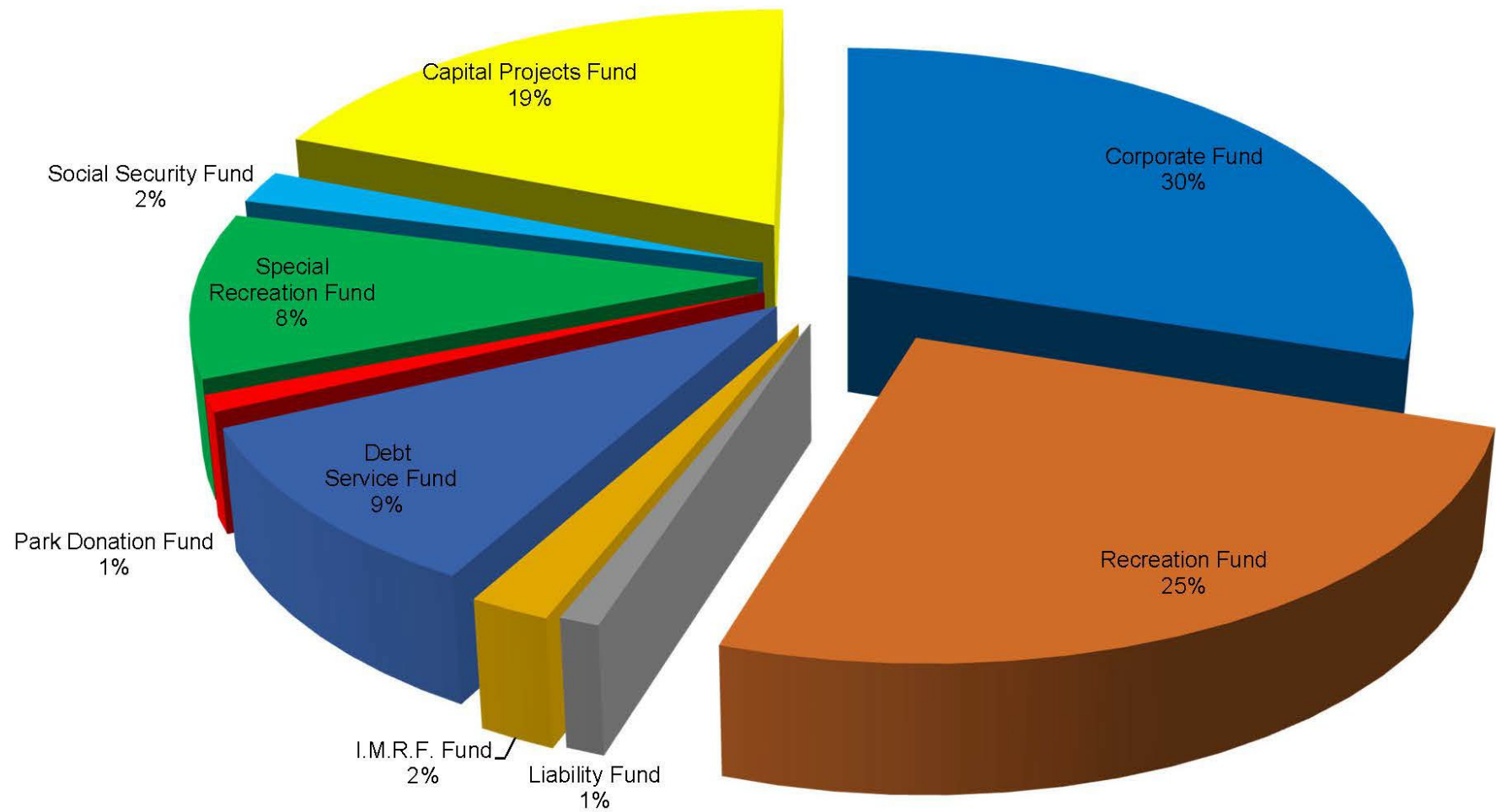
o Report using fiscal year-end audit fund balances for fiscal years 2009 through 2017 and estimated 2018 fund balances as well as, budgeted 2019 fund balances.

INTERFUND TRANSFERS REPORT

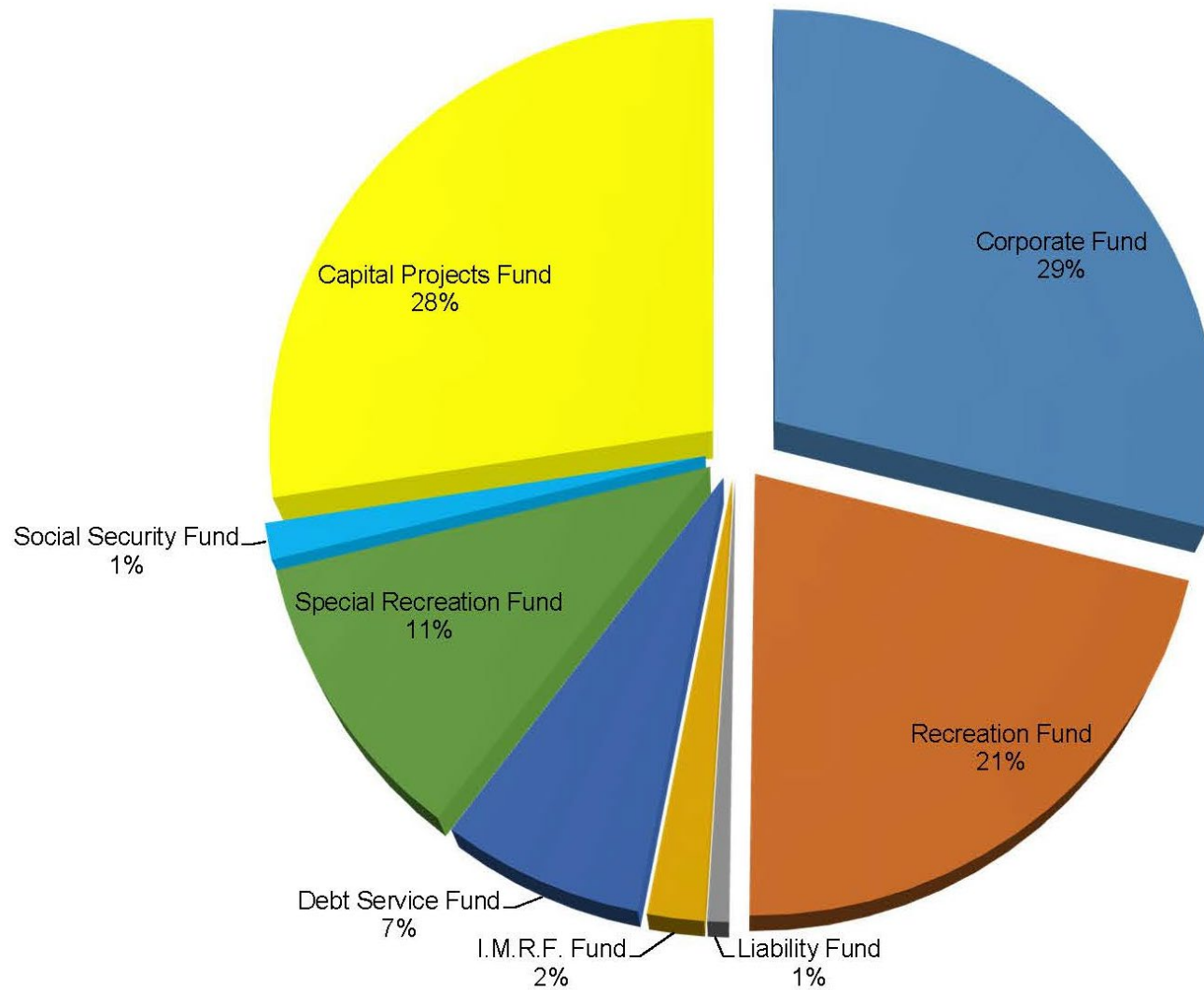
All 2019 budgeted transfers to Capital Projects from various funds are listed below. All transfers are budgeted based on surplus amounts expected in Corporate and Recreation funds and all monies received in Park Donation fund. Transfers are done at the end of every fiscal year and are budgeted as expenditures in the Capital Projects fund in the second subsequent fiscal year. For example: Transfers budgeted for FY2019 will be transferred at the end of 2019 and expended in FY2020 based on actual (not budgeted) transfers.

Capital Projects Fund from Corporate Fund	\$ 1,050,000.00
Capital Projects Fund from Recreation Fund	\$ 325,000.00
Capital Projects Fund from Park Donation Fund	-
Total Budgeted Transfer to Capital Projects Fund	\$ 1,375,000.00

REVENUES BY FUND



EXPENDITURES BY FUND



TOTAL CORPORATE FUND BUDGET

Budget Worksheet

For Fiscal:
2018 Period Ending: 12/31/2018
Group Summary

RptCategor...

Fund: 01 - CORPORATE

Revenue		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	Defined Budgets 2019 2019 Budget
401 - PROPERTY TAXES		2,826,141.00	2,802,837.66	3,003,846.00	2,977,673.51	3,059,373.00	3,039,929.59	3,198,700.00
403 - REPLACEMENT TAXES		25,000.00	32,023.04	29,183.00	33,817.63	30,000.00	30,744.06	30,000.00
404 - INTEREST INCOME		100.00	1,641.68	1,000.00	4,393.80	3,000.00	42,310.16	43,000.00
409 - RENTAL REVENUE		62,135.00	38,485.00	42,135.00	37,801.25	40,135.00	36,121.00	44,710.00
420 - ATHLETIC FIELD FEES		110,001.00	112,176.43	108,500.00	107,649.34	101,900.00	101,254.34	101,000.00
450 - OTHER REVENUE		5,000.00	6,968.71	5,000.00	4,767.69	2,000.00	15,489.55	7,000.00
	Revenue Total:	3,028,377.00	2,994,132.52	3,189,664.00	3,166,103.22	3,236,408.00	3,265,848.70	3,424,410.00

Expense

500 - SALARIES & WAGES	1,406,607.00	1,266,909.86	1,467,528.00	1,148,577.39	1,419,155.00	1,191,470.85	1,464,788.00
605 - STAFF DEVELOPMENT	59,040.00	33,558.40	48,120.00	37,218.84	63,750.00	56,883.41	71,200.00
611 - CONTRACTUAL SERVICES	464,421.00	251,202.27	421,294.00	319,212.71	592,619.00	369,248.56	552,321.00
663 - INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	10,524.00
675 - HEALTH INSURANCE	447,000.00	369,206.07	477,000.00	309,652.97	487,000.00	319,354.86	486,000.00
680 - UTILITIES	91,890.00	78,838.42	100,450.00	99,633.80	100,700.00	109,204.44	93,500.00
701 - MATERIALS, SUPPLIES & EQUIPMENT	336,285.00	221,351.47	287,340.00	206,039.48	258,200.00	224,525.99	266,650.00
770 - MAINTENANCE & REPAIRS	101,650.00	58,498.69	88,400.00	64,664.77	74,000.00	62,861.57	74,000.00
866 - TRANSFER TO OTHER FUNDS	265,619.00	265,619.00	584,000.00	584,000.00	800,000.00	800,000.00	1,050,000.00
900 - OTHER EXPENSE	10,500.00	13,379.45	11,500.00	10,364.61	8,000.00	15,753.52	14,000.00
999 - CONTINGENCY	149,434.00	9,936.85	300,000.00	12,739.98	300,000.00	6,627.28	300,000.00
Expense Total:	3,332,446.00	2,568,500.48	3,785,632.00	2,792,104.55	4,103,424.00	3,155,930.48	4,382,983.00
Fund: 01 - CORPORATE Surplus (Deficit):	-304,069.00	425,632.04	-595,968.00	373,998.67	-867,016.00	109,918.22	-958,573.00
Report Surplus (Deficit):	-304,069.00	425,632.04	-595,968.00	373,998.67	-867,016.00	109,918.22	-958,573.00



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 2019 Budget
Fund: 01 - CORPORATE								
Revenue								
01-01-01-001-4010	PROPERTY TAXES - WILL CO.	2,666,906.00	2,638,850.43	2,827,736.00	2,801,174.91	2,878,310.00	2,850,818.99	2,999,668.00
01-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	159,235.00	163,987.23	176,110.00	176,498.60	181,063.00	189,110.60	199,032.00
01-01-01-001-4030	STATE REPLACMENT TAXES	25,000.00	32,023.04	29,183.00	33,817.63	30,000.00	30,744.06	30,000.00
01-01-01-001-4040	INTEREST ON INVESTMENTS	100.00	1,641.68	1,000.00	4,393.80	3,000.00	42,310.16	43,000.00
01-01-01-001-4080	MISCELLANEOUS INCOME	2,000.00	6,968.71	2,000.00	4,767.69	2,000.00	13,664.39	2,000.00
01-01-01-001-4090	FACILITY/PERMIT RENTALS	62,135.00	38,485.00	42,135.00	37,801.25	40,135.00	36,121.00	44,710.00
01-01-01-001-4170	MEMORIAL TREE PROGRAM	3,000.00	0.00	3,000.00	0.00	0.00	1,825.16	5,000.00
01-01-01-001-4220	ATHLETIC FIELD USER FEES	91,001.00	100,669.34	91,000.00	95,499.34	89,000.00	88,799.34	89,000.00
01-01-01-001-4240	ATHLETIC FIELD TOURNAMENT F...	2,500.00	1,620.00	2,000.00	3,370.00	2,900.00	3,115.00	3,000.00
01-01-01-001-4250	ATHLETIC FIELD USAGE ADTL FEES	16,500.00	9,887.09	15,500.00	8,780.00	10,000.00	9,340.00	9,000.00
Revenue Total:		3,028,377.00	2,994,132.52	3,189,664.00	3,166,103.22	3,236,408.00	3,265,848.70	3,424,410.00
Expense								
01-01-01-001-5010	EXECUTIVE DIRECTOR	65,600.00	63,670.48	63,970.00	68,142.43	65,803.00	69,711.23	72,093.00
01-01-01-001-5030	DIRECTOR OF PARKS&PLANNING	0.00	-1,192.30	0.00	0.00	0.00	0.00	
01-01-01-001-5050	DIRECTOR OF FINANCE & I.T.	43,895.00	44,266.80	44,770.00	46,679.75	45,799.00	46,888.40	46,932.00
01-01-01-001-5090	ACCOUNTANT	46,000.00	38,564.25	55,000.00	56,565.51	55,825.00	57,191.62	57,246.00
01-01-01-001-5100	ACCOUNTING SPECIALISTS	53,880.00	55,038.20	57,220.00	43,994.75	50,625.00	42,702.89	77,025.00
01-01-01-001-5110	DIRECTOR OF ADMIN SERVICES	62,522.00	64,310.38	64,064.00	67,227.85	71,059.00	70,421.40	70,600.00
01-01-01-001-5140	I.T. ADMINISTRATOR	0.00	0.00	0.00	0.00	57,500.00	53,121.96	58,040.00
01-01-01-001-5160	RISK MANAGER	0.00	0.00	0.00	0.00	63,000.00	31,904.72	69,019.00
01-01-01-001-5280	HUMAN RESOURCES MANAGER	30,510.00	26,531.58	31,500.00	32,396.53	31,973.00	32,722.17	32,752.00
01-01-01-001-5290	WAGE INCREASES	6,037.00	0.00	6,249.00	0.00	4,605.00	0.00	6,900.00
01-01-01-001-5300	STAFF APPRECIATION	5,500.00	2,508.36	5,500.00	4,812.61	10,500.00	11,968.24	9,250.00
01-01-01-001-6030	TELEPHONE/INTERNET	8,800.00	11,523.62	12,600.00	10,936.76	13,000.00	12,980.65	
01-01-01-001-6050	PROFESSIONAL DEVELOPMENT	24,750.00	14,875.86	21,000.00	15,264.81	37,200.00	29,715.33	37,100.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	2019 2019 Budget
01-01-01-001-6054	RECRUITING/PRE-EMPLOYMENT ...	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
01-01-01-001-6055	EMP ORIENTATION/DEVELOPM...	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
01-01-01-001-6060	MEMBERSHIPS & DUES	13,640.00	11,997.89	10,650.00	11,729.90	15,550.00	14,864.02	17,000.00
01-01-01-001-6080	LEGAL SERVICES & NOTICES	100,000.00	37,678.07	60,000.00	35,123.27	50,000.00	27,970.55	50,000.00
01-01-01-001-6150	EQUIPMENT RENTALS	3,915.00	4,354.14	7,515.00	2,284.02	1,900.00	2,217.80	2,200.00
01-01-01-001-6240	PROFESSIONAL TRAVEL EXPENSES	2,400.00	145.14	1,600.00	1,380.37	500.00	335.82	2,250.00
01-01-01-001-6430	UNEMPLOYMENT	500.00	6,392.26	500.00	3,269.00	2,000.00	0.00	2,000.00
01-01-01-001-6530	AUDIT FEE	15,400.00	14,500.00	16,000.00	15,400.00	14,500.00	14,500.00	14,900.00
01-01-01-001-6620	CONSULTING SERVICES	20,000.00	3,587.25	20,000.00	1,100.00	10,000.00	700.00	4,000.00
01-01-01-001-6630	INFORMATION TECHNOLOGY	63,316.00	66,725.44	86,079.00	64,521.82	119,219.00	91,155.31	101,721.00
01-01-01-001-6635	IT RECURRING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	10,524.00
01-01-01-001-6750	HEALTH, LIFE & DENTAL INSURA...	77,000.00	71,706.25	85,000.00	65,664.38	149,000.00	62,327.76	93,000.00
01-01-01-001-6800	UTILITIES	75,000.00	57,561.97	72,700.00	73,405.90	72,700.00	87,668.98	88,500.00
01-01-01-001-7010	OFFICE SUPPLIES	5,500.00	7,622.06	5,500.00	9,090.04	7,500.00	7,168.00	7,500.00
01-01-01-001-7050	POSTAGE	1,500.00	1,002.61	1,500.00	931.42	1,500.00	1,365.26	1,500.00
01-01-01-001-7350	STAFF UNIFORMS	1,500.00	0.00	0.00	0.00	0.00	0.00	
01-01-01-001-7450	GENERAL SAFETY SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	8,500.00
01-01-01-001-7780	OFFICE EQUIPMENT REPAIRS	3,000.00	4,225.81	7,600.00	5,731.28	0.00	0.00	
01-01-01-001-8130	MEMORIAL TREE PROGRAM EXP...	3,000.00	0.00	3,000.00	1,051.00	0.00	7,147.05	5,000.00
01-01-01-001-8600	TRANSFER TO OTHER FUNDS	265,619.00	265,619.00	584,000.00	584,000.00	800,000.00	800,000.00	1,050,000.00
01-01-01-001-9050	OFFICE FURNITURE	1,500.00	459.92	1,500.00	1,780.01	2,000.00	1,506.41	5,500.00
01-02-02-002-5030	DIRECTOR OF PARKS&PLANNING	77,500.00	82,107.22	80,605.00	83,844.02	82,574.00	76,379.78	76,750.00
01-02-02-002-5150	PLANNER	0.00	0.00	0.00	0.00	57,500.00	0.00	57,500.00
01-02-02-002-5200	GUEST SERVICES	25,480.00	24,612.01	0.00	0.00	0.00	0.00	
01-02-02-002-5250	DIRECTOR OF PARKS	87,525.00	87,860.95	87,525.00	53,156.01	0.00	0.00	
01-02-02-002-5260	DIVISION MANAGERS	177,954.00	146,974.02	115,721.00	105,103.76	121,374.00	124,237.39	176,500.00
01-02-02-002-5290	WAGES INCREASES	9,444.00	0.00	7,050.00	0.00	7,609.00	0.00	7,609.00
01-02-02-002-5300	STAFF APPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
01-02-02-002-5310	FULL TIME STAFF	548,000.00	466,904.95	637,400.00	436,483.31	530,000.00	471,185.41	564,360.00
01-02-02-002-5320	PART-TIME WAGES	77,500.00	67,764.03	119,000.00	52,643.92	73,500.00	46,428.42	91,462.00
01-02-02-002-5350	PARKS SUPERVISORS SALARIES	94,760.00	99,497.29	97,454.00	102,339.55	100,409.00	68,575.46	

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
01-02-02-002-5360	CONTRACTED LABOR	69,750.00	42,085.69	26,000.00	48,666.94	17,500.00	0.00	
01-02-02-002-6030	TELEPHONE/INTERNET	8,090.00	9,752.83	15,150.00	15,291.14	15,000.00	8,554.81	5,000.00
01-02-02-002-6050	PROFESSIONAL DEVELOPMENT	9,100.00	2,405.32	7,100.00	3,307.15	0.00	0.00	
01-02-02-002-6060	MEMBERSHIPS & DUES	3,650.00	1,625.83	2,270.00	724.00	0.00	0.00	
01-02-02-002-6130	EQUIPMENT	18,195.00	19,776.20	4,000.00	6,900.40	10,000.00	7,761.65	21,100.00
01-02-02-002-6150	EQUIPMENT RENTALS	4,000.00	2,279.95	3,000.00	3,964.20	4,000.00	1,518.02	4,000.00
01-02-02-002-6610	NATURAL AREAS MANAGEMENT	85,800.00	24,007.00	84,000.00	57,174.95	130,000.00	46,762.90	130,000.00
01-02-02-002-6640	PORTABLE RESTROOM RENTAL	2,640.00	0.00	500.00	219.00	0.00	0.00	
01-02-02-002-6650	REFUSE COLLECTION	9,100.00	8,822.12	10,200.00	11,520.12	10,000.00	9,427.63	10,000.00
01-02-02-002-6670	TURF MAINTENANCE	25,000.00	23,200.00	30,000.00	32,620.00	110,000.00	104,096.98	110,000.00
01-02-02-002-6680	CONTRACTUAL PARK SERVICES	10,500.00	6,284.63	8,000.00	9,094.00	15,500.00	6,811.52	15,500.00
01-02-02-002-6700	WATER	3,250.00	1,531.84	2,000.00	2,480.09	2,200.00	2,646.04	2,550.00
01-02-02-002-6750	HEALTH, LIFE & DENTAL INSURA...	370,000.00	297,499.82	392,000.00	243,988.59	338,000.00	257,027.10	393,000.00
01-02-02-002-7020	EQUIPMENT PARTS & SUPPLIES	40,000.00	37,340.68	40,000.00	28,408.74	35,000.00	22,306.41	30,000.00
01-02-02-002-7030	VEHICLE PARTS & SUPPLIES	15,000.00	17,524.05	10,000.00	6,834.18	12,000.00	11,242.44	12,000.00
01-02-02-002-7040	CUSTODIAL SUPPLIES	20,000.00	12,659.34	18,000.00	16,667.21	16,000.00	15,852.60	16,000.00
01-02-02-002-7080	HARDWARE & TOOLS	2,000.00	3,180.45	2,000.00	2,580.98	2,000.00	1,645.01	2,000.00
01-02-02-002-7100	SIGN REPAIRS	15,150.00	11,125.53	4,600.00	3,147.26	2,000.00	2,024.64	6,000.00
01-02-02-002-7110	PLAYGROUND MULCH	42,000.00	26,600.00	25,000.00	20,790.00	20,000.00	20,275.00	20,000.00
01-02-02-002-7140	FERTILIZER & TURF PRODUCTS	10,000.00	2,559.49	10,000.00	3,867.28	10,000.00	7,745.25	8,000.00
01-02-02-002-7150	HORTICULTURAL SUPPLIES	15,000.00	8,234.31	15,000.00	7,117.55	12,000.00	7,821.08	10,000.00
01-02-02-002-7160	ATHLETIC FIELD MAINT/SUPPLIES	38,840.00	14,107.68	38,840.00	20,607.30	35,000.00	29,974.00	35,000.00
01-02-02-002-7170	FUEL FOR VEHICLES	100,000.00	47,731.21	95,000.00	49,365.52	75,000.00	58,134.41	70,000.00
01-02-02-002-7180	PARK MAINTENANCE MATERIALS	20,500.00	17,167.22	15,000.00	12,794.00	12,000.00	15,575.60	15,000.00
01-02-02-002-7350	STAFF UNIFORMS	7,000.00	6,987.19	8,000.00	6,044.61	6,000.00	8,606.47	7,000.00
01-02-02-002-7450	SAFETY SUPPLIES	3,000.00	3,854.41	4,000.00	15,824.76	6,000.00	13,506.83	2,000.00
01-02-02-002-7760	BUILDING REPAIRS	27,500.00	18,071.40	28,000.00	32,065.55	28,500.00	24,639.97	25,000.00
01-02-02-002-7780	OFFICE EQUIPMENT REPAIRS	0.00	164.21	1,200.00	2,258.98	500.00	98.32	
01-02-02-002-7785	EQUIPMENT REPAIRS	15,000.00	2,253.67	15,000.00	23,407.17	15,000.00	15,437.12	15,000.00
01-02-02-002-7790	VEHICLE REPAIRS	15,000.00	12,733.32	15,000.00	14,117.22	15,000.00	12,563.09	15,000.00
01-02-02-002-7820	PARK IMPROVEMENTS-NON CAP...	46,000.00	11,918.01	32,000.00	19,188.42	28,000.00	21,204.40	23,000.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
01-02-02-002-7840	PARK PLAYGROUND REPAIRS	10,000.00	12,993.73	15,000.00	2,273.28	15,000.00	14,894.24	20,000.00
01-02-02-002-7870	SEAL COATING/PAVING	25,000.00	2,690.99	40,000.00	0.00	80,000.00	36,087.64	80,000.00
01-02-02-002-9990	CONTINGENCY	149,434.00	9,936.85	300,000.00	12,739.98	300,000.00	6,627.28	300,000.00
Expense Total:		3,333,946.00	2,568,500.48	3,785,632.00	2,792,104.55	4,103,424.00	3,155,930.48	4,382,983.00
Fund: 01 - CORPORATE Surplus (Deficit):		-305,569.00	425,632.04	-595,968.00	373,998.67	-867,016.00	109,918.22	-958,573.00
Report Surplus (Deficit):		-305,569.00	425,632.04	-595,968.00	373,998.67	-867,016.00	109,918.22	-958,573.00

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 various departmental heads.

Corporate Fund Budget Highlights

The administration department's primary source (93%) of revenue is property taxes with facility/permit rentals and athletic field fees making another 4%.

Contingency has been set at 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. As such, fiscal year 2019's transfer is budgeted at \$1,050,000.

Employee insurance costs reflect a moderate 7% increase. Employee insurance benefits have been provided through PDRMA, the Park District Risk Management Association since 2015, and has helped keep employee benefit costs steady with only modest increases.

A raise pool for full time staff was established at 3%.

CORPORATE ADMINISTRATION FUND BUDGET



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 2019 Budget
Fund: 01 - CORPORATE								
Revenue								
01-01-01-001-4010	PROPERTY TAXES - WILL CO.	2,666,906.00	2,638,850.43	2,827,736.00	2,801,174.91	2,878,310.00	2,850,818.99	2,999,668.00
01-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	159,235.00	163,987.23	176,110.00	176,498.60	181,063.00	189,110.60	199,032.00
01-01-01-001-4030	STATE REPLACEMENT TAXES	25,000.00	32,023.04	29,183.00	33,817.63	30,000.00	30,744.06	30,000.00
01-01-01-001-4040	INTEREST ON INVESTMENTS	100.00	1,641.68	1,000.00	4,393.80	3,000.00	42,310.16	43,000.00
01-01-01-001-4080	MISCELLANEOUS INCOME	2,000.00	6,968.71	2,000.00	4,767.69	2,000.00	13,664.39	2,000.00
01-01-01-001-4090	FACILITY/PERMIT RENTALS	62,135.00	38,485.00	42,135.00	37,801.25	40,135.00	36,121.00	44,710.00
01-01-01-001-4170	MEMORIAL TREE PROGRAM	3,000.00	0.00	3,000.00	0.00	0.00	1,825.16	5,000.00
01-01-01-001-4220	ATHLETIC FIELD USER FEES	91,001.00	100,669.34	91,000.00	95,499.34	89,000.00	88,799.34	89,000.00
01-01-01-001-4240	ATHLETIC FIELD TOURNAMENT F...	2,500.00	1,620.00	2,000.00	3,370.00	2,900.00	3,115.00	3,000.00
01-01-01-001-4250	ATHLETIC FIELD USAGE ADTL FEES	16,500.00	9,887.09	15,500.00	8,780.00	10,000.00	9,340.00	9,000.00
Revenue Total:		3,028,377.00	2,994,132.52	3,189,664.00	3,166,103.22	3,236,408.00	3,265,848.70	3,424,410.00
Expense								
01-01-01-001-5010	EXECUTIVE DIRECTOR	65,600.00	63,670.48	63,970.00	68,142.43	65,803.00	69,711.23	72,093.00
01-01-01-001-5030	DIRECTOR OF PARKS&PLANNING	0.00	-1,192.30	0.00	0.00	0.00	0.00	
01-01-01-001-5050	DIRECTOR OF FINANCE & I.T.	43,895.00	44,266.80	44,770.00	46,679.75	45,799.00	46,888.40	46,932.00
01-01-01-001-5090	ACCOUNTANT	46,000.00	38,564.25	55,000.00	56,565.51	55,825.00	57,191.62	57,246.00
01-01-01-001-5100	ACCOUNTING SPECIALISTS	53,880.00	55,038.20	57,220.00	43,994.75	50,625.00	42,702.89	77,025.00
01-01-01-001-5110	DIRECTOR OF ADMIN SERVICES	62,522.00	64,310.38	64,064.00	67,227.85	71,059.00	70,421.40	70,600.00
01-01-01-001-5140	I.T. ADMINISTRATOR	0.00	0.00	0.00	0.00	57,500.00	53,121.96	58,040.00
01-01-01-001-5160	RISK MANAGER	0.00	0.00	0.00	0.00	63,000.00	31,904.72	69,019.00
01-01-01-001-5280	HUMAN RESOURCES MANAGER	30,510.00	26,531.58	31,500.00	32,396.53	31,973.00	32,722.17	32,752.00
01-01-01-001-5290	WAGE INCREASES	6,037.00	0.00	6,249.00	0.00	4,605.00	0.00	6,900.00
01-01-01-001-5300	STAFF APPRECIATION	5,500.00	2,508.36	5,500.00	4,812.61	10,500.00	11,968.24	9,250.00
01-01-01-001-6030	TELEPHONE/INTERNET	8,800.00	11,523.62	12,600.00	10,936.76	13,000.00	12,980.65	
01-01-01-001-6050	PROFESSIONAL DEVELOPMENT	24,750.00	14,875.86	21,000.00	15,264.81	37,200.00	29,715.33	37,100.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
01-01-01-001-6054	RECRUITING/PRE-EMPLOYMENT ...	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
01-01-01-001-6055	EMP ORIENTATION/DEVELOPM...	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
01-01-01-001-6060	MEMBERSHIPS & DUES	13,640.00	11,997.89	10,650.00	11,729.90	15,550.00	14,864.02	17,000.00
01-01-01-001-6080	LEGAL SERVICES & NOTICES	100,000.00	37,678.07	60,000.00	35,123.27	50,000.00	27,970.55	50,000.00
01-01-01-001-6150	EQUIPMENT RENTALS	3,915.00	4,354.14	7,515.00	2,284.02	1,900.00	2,217.80	2,200.00
01-01-01-001-6240	PROFESSIONAL TRAVEL EXPENSES	2,400.00	145.14	1,600.00	1,380.37	500.00	335.82	2,250.00
01-01-01-001-6430	UNEMPLOYMENT	500.00	6,392.26	500.00	3,269.00	2,000.00	0.00	2,000.00
01-01-01-001-6530	AUDIT FEE	15,400.00	14,500.00	16,000.00	15,400.00	14,500.00	14,500.00	14,900.00
01-01-01-001-6620	CONSULTING SERVICES	20,000.00	3,587.25	20,000.00	1,100.00	10,000.00	700.00	4,000.00
01-01-01-001-6630	INFORMATION TECHNOLOGY	63,316.00	66,725.44	86,079.00	64,521.82	119,219.00	91,155.31	101,721.00
01-01-01-001-6635	IT RECURRING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	10,524.00
01-01-01-001-6750	HEALTH, LIFE & DENTAL INSURA...	77,000.00	71,706.25	85,000.00	65,664.38	149,000.00	62,327.76	93,000.00
01-01-01-001-6800	UTILITIES	75,000.00	57,561.97	72,700.00	73,405.90	72,700.00	87,668.98	88,500.00
01-01-01-001-7010	OFFICE SUPPLIES	5,500.00	7,622.06	5,500.00	9,090.04	7,500.00	7,168.00	7,500.00
01-01-01-001-7050	POSTAGE	1,500.00	1,002.61	1,500.00	931.42	1,500.00	1,365.26	1,500.00
01-01-01-001-7350	STAFF UNIFORMS	1,500.00	0.00	0.00	0.00	0.00	0.00	
01-01-01-001-7450	GENERAL SAFETY SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	8,500.00
01-01-01-001-7780	OFFICE EQUIPMENT REPAIRS	3,000.00	4,225.81	7,600.00	5,731.28	0.00	0.00	
01-01-01-001-8130	MEMORIAL TREE PROGRAM EXP...	3,000.00	0.00	3,000.00	1,051.00	0.00	7,147.05	5,000.00
01-01-01-001-8600	TRANSFER TO OTHER FUNDS	265,619.00	265,619.00	584,000.00	584,000.00	800,000.00	800,000.00	1,050,000.00
01-01-01-001-9050	OFFICE FURNITURE	1,500.00	459.92	1,500.00	1,780.01	2,000.00	1,506.41	5,500.00
Expense Total:		1,000,284.00	873,675.04	1,325,017.00	1,222,483.41	1,753,258.00	1,578,255.57	2,006,652.00
Fund: 01 - CORPORATE Surplus (Deficit):		2,028,093.00	2,120,457.48	1,864,647.00	1,943,619.81	1,483,150.00	1,687,593.13	1,417,758.00
Report Surplus (Deficit):		2,028,093.00	2,120,457.48	1,864,647.00	1,943,619.81	1,483,150.00	1,687,593.13	1,417,758.00

2019 PARKS & PLANNING PARKS AND PLANNING MANAGEMENT

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.



PARKS & PLANNING BUDGET



Plainfield Township Park District, IL

Budget Worksheet Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	Defined Budgets 2019 2019 Budget
Fund: 01 - CORPORATE								
Expense								
01-02-02-002-5030	DIRECTOR OF PARKS&PLANNING	77,500.00	82,107.22	80,605.00	83,844.02	82,574.00	76,379.78	76,750.00
01-02-02-002-5150	PLANNER	0.00	0.00	0.00	0.00	57,500.00	0.00	57,500.00
01-02-02-002-5200	GUEST SERVICES	25,480.00	24,612.01	0.00	0.00	0.00	0.00	
01-02-02-002-5250	DIRECTOR OF PARKS	87,525.00	87,860.95	87,525.00	53,156.01	0.00	0.00	
01-02-02-002-5260	DIVISION MANAGERS	177,954.00	146,974.02	115,721.00	105,103.76	121,374.00	124,237.39	176,500.00
01-02-02-002-5290	WAGES INCREASES	9,444.00	0.00	7,050.00	0.00	7,609.00	0.00	7,609.00
01-02-02-002-5300	STAFF APPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	
01-02-02-002-5310	FULL TIME STAFF	548,000.00	466,904.95	637,400.00	436,483.31	530,000.00	471,185.41	564,360.00
01-02-02-002-5320	PART-TIME WAGES	77,500.00	67,764.03	119,000.00	52,643.92	73,500.00	46,428.42	91,462.00
01-02-02-002-5350	PARKS SUPERVISORS SALARIES	94,760.00	99,497.29	97,454.00	102,339.55	100,409.00	68,575.46	
01-02-02-002-5360	CONTRACTED LABOR	69,750.00	42,085.69	26,000.00	48,666.94	17,500.00	0.00	
01-02-02-002-6030	TELEPHONE/INTERNET	8,090.00	9,752.83	15,150.00	15,291.14	15,000.00	8,554.81	5,000.00
01-02-02-002-6050	PROFESSIONAL DEVELOPMENT	9,100.00	2,405.32	7,100.00	3,307.15	0.00	0.00	
01-02-02-002-6060	MEMBERSHIPS & DUES	3,650.00	1,625.83	2,270.00	724.00	0.00	0.00	
01-02-02-002-6130	EQUIPMENT	18,195.00	19,776.20	4,000.00	6,900.40	10,000.00	7,761.65	21,100.00
01-02-02-002-6150	EQUIPMENT RENTALS	4,000.00	2,279.95	3,000.00	3,964.20	4,000.00	1,518.02	4,000.00
01-02-02-002-6610	NATURAL AREAS MANAGEMENT	85,800.00	24,007.00	84,000.00	57,174.95	130,000.00	46,762.90	130,000.00
01-02-02-002-6640	PORTABLE RESTROOM RENTAL	2,640.00	0.00	500.00	219.00	0.00	0.00	
01-02-02-002-6650	REFUSE COLLECTION	9,100.00	8,822.12	10,200.00	11,520.12	10,000.00	9,427.63	10,000.00
01-02-02-002-6670	TURF MAINTENANCE	25,000.00	23,200.00	30,000.00	32,620.00	110,000.00	104,096.98	110,000.00
01-02-02-002-6680	CONTRACTUAL PARK SERVICES	10,500.00	6,284.63	8,000.00	9,094.00	15,500.00	6,811.52	15,500.00
01-02-02-002-6700	WATER	3,250.00	1,531.84	2,000.00	2,480.09	2,200.00	2,646.04	2,550.00
01-02-02-002-6750	HEALTH, LIFE & DENTAL INSURA...	370,000.00	297,499.82	392,000.00	243,988.59	338,000.00	257,027.10	393,000.00
01-02-02-002-7020	EQUIPMENT PARTS & SUPPLIES	40,000.00	37,340.68	40,000.00	28,408.74	35,000.00	22,306.41	30,000.00
01-02-02-002-7030	VEHICLE PARTS & SUPPLIES	15,000.00	17,524.05	10,000.00	6,834.18	12,000.00	11,242.44	12,000.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
01-02-02-002-7040	CUSTODIAL SUPPLIES	20,000.00	12,659.34	18,000.00	16,667.21	16,000.00	15,852.60	16,000.00
01-02-02-002-7080	HARDWARE & TOOLS	2,000.00	3,180.45	2,000.00	2,580.98	2,000.00	1,645.01	2,000.00
01-02-02-002-7100	SIGN REPAIRS	15,150.00	11,125.53	4,600.00	3,147.26	2,000.00	2,024.64	6,000.00
01-02-02-002-7110	PLAYGROUND MULCH	42,000.00	26,600.00	25,000.00	20,790.00	20,000.00	20,275.00	20,000.00
01-02-02-002-7140	FERTILIZER & TURF PRODUCTS	10,000.00	2,559.49	10,000.00	3,867.28	10,000.00	7,745.25	8,000.00
01-02-02-002-7150	HORTICULTURAL SUPPLIES	15,000.00	8,234.31	15,000.00	7,117.55	12,000.00	7,821.08	10,000.00
01-02-02-002-7160	ATHLETIC FIELD MAINT/SUPPLIES	38,840.00	14,107.68	38,840.00	20,607.30	35,000.00	29,974.00	35,000.00
01-02-02-002-7170	FUEL FOR VEHICLES	100,000.00	47,731.21	95,000.00	49,365.52	75,000.00	58,134.41	70,000.00
01-02-02-002-7180	PARK MAINTENANCE MATERIALS	20,500.00	17,167.22	15,000.00	12,794.00	12,000.00	15,575.60	15,000.00
01-02-02-002-7350	STAFF UNIFORMS	7,000.00	6,987.19	8,000.00	6,044.61	6,000.00	8,606.47	7,000.00
01-02-02-002-7450	SAFETY SUPPLIES	3,000.00	3,854.41	4,000.00	15,824.76	6,000.00	13,506.83	2,000.00
01-02-02-002-7760	BUILDING REPAIRS	27,500.00	18,071.40	28,000.00	32,065.55	28,500.00	24,639.97	25,000.00
01-02-02-002-7780	OFFICE EQUIPMENT REPAIRS	0.00	164.21	1,200.00	2,258.98	500.00	98.32	
01-02-02-002-7785	EQUIPMENT REPAIRS	15,000.00	2,253.67	15,000.00	23,407.17	15,000.00	15,437.12	15,000.00
01-02-02-002-7790	VEHICLE REPAIRS	15,000.00	12,733.32	15,000.00	14,117.22	15,000.00	12,563.09	15,000.00
01-02-02-002-7820	PARK IMPROVEMENTS-NON CAP...	46,000.00	11,918.01	32,000.00	19,188.42	28,000.00	21,204.40	23,000.00
01-02-02-002-7840	PARK PLAYGROUND REPAIRS	10,000.00	12,993.73	15,000.00	2,273.28	15,000.00	14,894.24	20,000.00
01-02-02-002-7870	SEAL COATING/PAVING	25,000.00	2,690.99	40,000.00	0.00	80,000.00	36,087.64	80,000.00
01-02-02-002-9990	CONTINGENCY	149,434.00	9,936.85	300,000.00	12,739.98	300,000.00	6,627.28	300,000.00
Expense Total:		2,333,662.00	1,694,825.44	2,460,615.00	1,569,621.14	2,350,166.00	1,577,674.91	2,376,331.00
Fund: 01 - CORPORATE Total:		2,333,662.00	1,694,825.44	2,460,615.00	1,569,621.14	2,350,166.00	1,577,674.91	2,376,331.00
Report Total:		2,333,662.00	1,694,825.44	2,460,615.00	1,569,621.14	2,350,166.00	1,577,674.91	2,376,331.00

2019 RECREATION FUND

The Recreation Department provides recreational services that range from early childhood programming to senior services and encompasses activities relating to arts and crafts, athletics, cultural arts such as dance, as well as teen programming, aquatics, and equestrian events.

The department consists of 11 full-time staff, 85 permanent part-time, and 66 seasonal staff members.

The Ottawa Street Recreation/Administration Center, Prairie Activity & Recreation Center, Streams Recreation Center, Normantown Equestrian Center, Ottawa Street Pool, and a number of athletic fields are all scheduled and managed by Park District 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 primary sources of revenue for the Recreation fund are tax dollars and user fees.

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

The total recreation fund's revenue is \$2,858,811 and its total expenses is \$3,209,098.

60.5% of the fund revenue, \$1,727,311, is brought in from user fees. Income from property taxes is \$1,050,000.00 and accounts for 36.7% of the total recreation revenue. Of the remaining revenue, 1.4% (\$41,000) of the fund revenue comes from miscellaneous income sources including scholarships, interest income, and miscellaneous sources. Seasonal advertising and sponsorships also account for 1.4% of fund revenue (\$40,500).

Administrative expenses of \$1,612,481 account for 50.3% of the fund which includes salaries, benefits, continuing education costs, information technology, staff uniforms and office supplies. A transfer to the capital projects fund of \$325,000 and a contingency of \$250,000 are also included in administrative expenses. Programming expenses include part-time staffing, supplies, facility expenses, and program equipment which amount to \$1,406,561 or 43.8% of total fund expenses. Marketing expenses include salaries, brochure production and distribution and various marketing activities in addition to specific information technology and supplies amounting to \$190,056 or 5.9%.

The 2019 Recreation Fund has a growth of both revenue and expenses from 2018 with the opening of the Prairie Activity & Recreation Center. This almost 40,000-square-foot addition to the District's operations is anticipated to have a financial impact on operations, especially in the fitness area. The facility includes a 4,000-square-foot-fitness center that is driven through memberships as well as a new 1,500 square foot fitness studio that will allow for greater fitness class offerings.

Staff at all levels, from instructors to guest services, as well as supervisors, managers, and members of Administration come into daily contact with the residents of the community. Investing in staff with fair compensation and appropriate training empowers them to provide the best programs and services for residents of the District.

Recreation programs are showing consistent income and expenditures with individual line items varying based on the anticipated programming and facility needs. The budget also 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 track records.



MARKETING

General Responsibilities

Marketing is part of the Recreation Fund and is responsible for District-wide promotion efforts along with the District's brand and image.

They are also responsible for the development and distribution of public information, media releases, public relations, the District's website and social media. Marketing seeks outside revenue sources through Park Partnerships for special events and advertising in the brochure and throughout the District.

2018-2019 Marketing Goals

Develop a clear District-wide communication plan

- 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 updated on an on-going basis

Develop an effective marketing plan

- Emphasize the strong, competitive positions with the agency's core target market as researched by in house personnel
- Develop a return on investment expectation for marketing efforts
- Set marketing budget based on tactics and desired level of exposure
- Develop strong bonds with the business community and secure exclusive sponsorships
- Create interactive marketing efforts that are persuasive and compelling



Revenues

Revenues consist of sponsorships and advertising sales. Total budgeted revenue was \$28,000 in the 2018 Budget versus \$40,500 in 2019, which is an increase of \$12,500 (45%).

Expenses

Primary marketing expenses include activity guide production and distribution, advertising, branded merchandise purchases, and general supplies related to marketing events and activities.

To support the goal of sharing information readily with the community, the marketing/advertising line item was increased from \$27,050 in 2018 to \$35,000 in 2019, which is an increase of \$7,950.00 (29%).

The marketing supplies line item was increased from \$8,750 in 2018 to \$20,540 in 2019, which is an increase of \$11,790.00 (135%). Part of that increase is to build and install semi-permanent banner structures for our high visibility parks and for banner supplies.

RENTALS

The District receives revenue from rentals of its indoor facilities.

These spaces include rooms at Plainfield Township Community Center (PTCC) and the Heritage Professional Center (HPC), which was leased by the park district until the end of 2018 but not renewed in 2019. As such, HPC's lease cost is not included in the 2019 budget projections.

Based on recent experience, rental revenue at PTCC is expected to decrease slightly but is expected to yield a surplus of \$6,250 in 2019. The \$6,250 surplus only includes PTCC activity.

Rentals for the Normantown Equestrian Center, Ottawa Street Pool and Prairie Activity and Recreation Center are tracked separately and included in the budgets for those facilities.



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-25-01-135-4090	FACILITY RENTALS-PTCC	7,200.00	13,385.00	10,800.00	10,726.00	11,000.00	13,290.00	10,000.00
02-30-01-135-4090	FACILITY RENTALS-HPC	6,700.00	2,145.28	3,050.00	8,529.25	7,320.00	6,475.00	
	Revenue Total:	13,900.00	15,530.28	13,850.00	19,255.25	18,320.00	19,765.00	10,000.00
Expense								
02-25-01-135-5320	PART-TIME WAGES-PTCC RENTA...	1,440.00	2,357.58	2,640.00	2,484.86	2,750.00	3,733.44	3,750.00
02-30-01-135-5320	PART-TIME WAGES-HPC RENTALS	1,440.00	268.60	1,200.00	2,604.86	2,427.00	1,532.83	
02-30-01-135-7210	PROGRAM SUPPLIES-HPC RENTA...	480.00	0.00	480.00	389.06	1,608.00	653.87	
	Expense Total:	3,360.00	2,626.18	4,320.00	5,478.78	6,785.00	5,920.14	3,750.00
	Fund: 02 - RECREATION Surplus (Deficit):	10,540.00	12,904.10	9,530.00	13,776.47	11,535.00	13,844.86	6,250.00
	Report Surplus (Deficit):	10,540.00	12,904.10	9,530.00	13,776.47	11,535.00	13,844.86	6,250.00

SPECIAL EVENTS

The Special Events budget includes special-themed programs in addition to the Patriotic Picnic and Fireworks.

The Patriotic Picnic is the community's only fireworks celebration held on July 3rd, attracting thousands of people from all over the Plainfield area.

Special event revenue is expected to increase by \$10,084 due to the addition of new events. Expenses show a small decrease due to less equipment needed to be purchased/rented.

Recurring expenses for the Patriotic Picnic include \$17,000 for fireworks, \$2,400 for DJ services and \$1,500 for port-o-lets.

Special events is projecting a net deficit of (\$12,484), which is a \$10,369 improvement from the 2018 Budget.

Special Events for Normantown Equestrian Center and Ottawa Street Pool are tracked by facility and are not included in this analysis.





Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-50-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	7,036.00	21,637.32	17,333.00	16,250.55	17,815.00	18,648.90	27,849.00
02-50-99-165-4130	CONCESSIONS-PATRIOTIC PICNIC	250.00	500.00	500.00	2,336.00	2,600.00	2,980.00	2,650.00
02-50-99-165-4290	SPONSORSHIPS-PATRIOTIC PICNIC	5,000.00	4,000.00	5,000.00	5,000.00	6,000.00	2,500.00	6,000.00
02-50-99-165-4291	SPONSORSHIPS-PATRIOTIC PICNIC	0.00	0.00	0.00	0.00	0.00	0.00	
	Revenue Total:	12,286.00	26,137.32	22,833.00	23,586.55	26,415.00	24,128.90	36,499.00
Expense								
02-50-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	1,049.00	319.57	2,045.00	200.75	1,077.00	247.00	1,812.00
02-50-99-140-6040	CONTRACTED PROFSRV-SPECIAL ...	600.00	1,360.50	1,815.00	800.00	3,350.00	720.00	5,560.00
02-50-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	5,805.00	10,489.13	9,070.00	10,364.69	13,691.00	10,052.56	15,336.00
02-50-99-140-7220	PROGRAM EQUIPMENT-SPECIAL ...	12,400.00	13,602.57	2,810.00	893.85	8,800.00	1,622.63	5,075.00
02-50-99-165-5320	PART-TIME WAGES-PATRIOTIC P...	450.00	120.00	450.00	120.00	500.00	0.00	100.00
02-50-99-165-6110	CONTRACTUAL PROG EXP-PATRI...	4,800.00	2,200.00	2,800.00	2,200.00	2,800.00	2,300.00	2,400.00
02-50-99-165-6150	EQUIPMENT RENTALS-PATRIOTIC...	1,500.00	840.00	1,750.00	1,435.00	1,750.00	800.00	1,500.00
02-50-99-165-6280	FIREWORKS	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
02-50-99-165-7210	PROGRAM SUPPLIES-PATRIOTIC ...	300.00	120.34	300.00	180.58	300.00	100.47	200.00
	Expense Total:	43,904.00	46,052.11	38,040.00	33,194.87	49,268.00	32,842.66	48,983.00
Fund: 02 - RECREATION Surplus (Deficit):		-31,618.00	-19,914.79	-15,207.00	-9,608.32	-22,853.00	-8,713.76	-12,484.00
Report Surplus (Deficit):		-31,618.00	-19,914.79	-15,207.00	-9,608.32	-22,853.00	-8,713.76	-12,484.00

GREAT ADVENTURES & EARLY CHILDHOOD

The Great Adventures early childhood program includes participants that range in age from 2 ½ to 5 years old.

The program runs 9 consecutive months throughout the year and is completing its final school year with classes held at 2 locations.

The program's move to the Prairie Activity and Recreation Center (PARC) in January eliminated rent expense in 2018 and prior fiscal years at the Heritage Professional Center. The program will also leave the Streams facility at the end of this school year and be solely based out of the new PARC facility starting with the 2019/2020 school year.

Early Childhood enrollment has been on an upswing with the popularity of preschool-aged summer camps, early-childhood cooking classes, and the opportunity to extend the preschool day with "Lunch Bunch".

In 2018, the net surplus for early childhood classes came in at \$25,223. Great Adventures' 2018 net surplus was \$131,073, which yielded an overall total 2018 Actual net surplus of \$156,296. The surplus for fiscal year 2019 is conservatively budgeted at \$117,642.





Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-30-25-150-4050	PROGRAM REVENUE-GA	206,466.00	163,116.05	173,577.00	198,586.69	200,415.00	209,692.98	
02-30-25-999-4050	PROGRAM REVENUE-EC	31,470.00	13,658.10	3,370.00	3,046.00	4,692.00	19,326.00	
02-50-25-150-4050	PROGRAM REVENUE-GA NON SP...	47,118.00	48,953.85	48,756.00	59,346.86	51,222.00	31,328.00	
02-50-25-999-4050	PROGRAM REVENUE-EC NON SP...	24,426.00	26,191.80	18,876.00	23,341.93	12,438.00	17,875.05	13,998.00
02-70-25-150-4050	PROGRAM REVENUE-GA	0.00	0.00	0.00	0.00	0.00	0.00	228,819.00
02-70-25-999-4050	PROGRAM REVENUE-EC NON SP...	0.00	0.00	0.00	0.00	0.00	0.00	14,376.00
	Revenue Total:	309,480.00	251,919.80	244,579.00	284,321.48	268,767.00	278,222.03	257,193.00
Expense								
02-30-25-150-5190	REC MGR/EARLY CHILDHOOD & ...	0.00	-685.51	0.00	0.00	0.00	0.00	
02-30-25-150-5320	PART-TIME WAGES-GA	114,987.00	85,637.79	113,438.00	91,379.73	95,508.00	87,427.35	
02-30-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	3,600.00	279.13	
02-30-25-150-6110	CONTRACTUAL PROGRAM EXP-...	1,000.00	0.00	1,500.00	850.00	1,500.00	0.00	
02-30-25-150-7210	PROGRAM SUPPLIES-GA	9,400.00	5,329.91	7,100.00	6,253.60	6,800.00	8,857.83	
02-30-25-999-5320	PART-TIME WAGES-EC	19,724.00	3,516.59	1,983.00	4,572.47	2,367.00	5,404.11	
02-30-25-999-7210	PROGRAM SUPPLIES-EC	2,600.00	23.02	450.00	427.25	1,160.00	701.54	
02-50-25-150-5320	PART-TIME WAGES-GA NON SPE...	22,406.00	17,071.78	23,335.00	14,659.34	21,338.00	13,119.78	8,940.00
02-50-25-150-6050	PROFESSIONAL DEV-GA NON SP...	0.00	0.00	0.00	0.00	400.00	264.00	100.00
02-50-25-150-6110	CONTRACTUAL PROG EXP-GA N...	0.00	0.00	0.00	0.00	0.00	0.00	
02-50-25-150-7210	PROGRAM SUPPLIES-GA NON SP...	1,800.00	0.00	1,800.00	0.00	0.00	0.00	
02-50-25-999-5320	PART-TIME WAGES-EC NON SPEC...	13,212.00	9,352.48	7,729.00	8,227.16	5,666.00	5,052.73	5,778.00
02-50-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	2,900.00	799.41	2,400.00	740.92	900.00	819.80	885.00
02-50-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	1,130.00	41.42	835.00	59.75	455.00	0.00	435.00
02-70-25-150-5320	PART-TIME WAGES-GA	0.00	0.00	0.00	0.00	0.00	0.00	107,930.00
02-70-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	0.00	0.00	800.00
02-70-25-150-6110	CONTRACTUAL PROGRAM EXP-...	0.00	0.00	0.00	0.00	0.00	0.00	900.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-70-25-150-7210	PROGRAM SUPPLIES-GA	0.00	0.00	0.00	0.00	0.00	0.00	6,350.00
02-70-25-150-7220	PROGRAM EQUIPMENT-GA	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-25-150-7350	STAFF UNIFORMS-GA	0.00	0.00	0.00	0.00	0.00	0.00	200.00
02-70-25-999-5320	PART-TIME WAGES-EC NON SPEC...	0.00	0.00	0.00	0.00	0.00	0.00	5,933.00
02-70-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	0.00	0.00	0.00	0.00	0.00	0.00	950.00
02-70-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	0.00	0.00	0.00	0.00	0.00	0.00	350.00
Expense Total:		189,159.00	121,086.89	160,570.00	127,170.22	139,694.00	121,926.27	139,551.00
Fund: 02 - RECREATION Surplus (Deficit):		120,321.00	130,832.91	84,009.00	157,151.26	129,073.00	156,295.76	117,642.00
Report Surplus (Deficit):		120,321.00	130,832.91	84,009.00	157,151.26	129,073.00	156,295.76	117,642.00

FITNESS – ACTIVE ADULTS

Fitness programming for 2019 is offered at the Plainfield Township Community Center for Active Adults.

Classes are no longer offered at the Heritage Professional Center (HPC) due to the non-renewal of the lease at the end of 2018.

Fitness class offerings are varied from beginner level to advance with a variety of class choices.

The types of fitness classes offered for active adults are strength and balance, fitness for the active adult, cardio fun/power up and on the ball. Yoga and Tai Chi are also offered. 2019 is conservatively budgeted to yield a surplus of \$273.



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-50-95-160-4050	PROGRAM REVENUE-ACTIVE ADU...	14,160.00	22,011.25	19,752.00	16,370.00	13,460.00	12,765.87	15,544.00
	Revenue Total:	14,160.00	22,011.25	19,752.00	16,370.00	13,460.00	12,765.87	15,544.00
Expense								
02-50-95-160-5320	PART-TIME WAGES-ACTIVE ADU...	9,192.00	10,318.75	16,379.00	9,771.77	10,322.00	8,534.24	15,271.00
	Expense Total:	9,192.00	10,318.75	16,379.00	9,771.77	10,322.00	8,534.24	15,271.00
Fund: 02 - RECREATION Surplus (Deficit):		4,968.00	11,692.50	3,373.00	6,598.23	3,138.00	4,231.63	273.00
Report Surplus (Deficit):		4,968.00	11,692.50	3,373.00	6,598.23	3,138.00	4,231.63	273.00

DANCE

Dance is one of the core programs at the Plainfield Park District with classes offered during the Winter/Spring, Summer and Fall/Holiday seasons. Dance students participate in a recital each year during the Winter/Spring season at the Rialto Square Theater in downtown Joliet. In 2019, the competition team will have two tryout dates and will compete February through April. Competition camps have also been added for the summer.

The projected surplus is \$51,464 in fiscal year 2019 which recognizes the trend of declining enrollments.

New classes have been added this year to provide further offerings in an attempt to address the declining enrollment.



Plainfield Township Park District, IL

Budget Worksheet Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-50-30-200-4120	CONTRACTUAL PROGRAM REV-...	672.00	324.00	672.00	0.00	0.00	0.00	
02-50-99-200-4050	PROGRAM REVENUE-DANCE	142,932.00	105,043.34	140,907.00	97,158.22	125,669.00	86,929.05	124,924.00
	Revenue Total:	143,604.00	105,367.34	141,579.00	97,158.22	125,669.00	86,929.05	124,924.00
Expense								
02-50-99-200-5240	REC SUPERVISOR- DANCE & FITN...	0.00	-580.62	0.00	0.00	0.00	0.00	
02-50-99-200-5320	PART-TIME WAGES-DANCE	49,799.00	24,952.32	50,559.00	23,184.20	32,505.00	22,031.32	53,535.00
02-50-99-200-6110	CONTRACTUAL PROGRAM EXP-D...	537.00	0.00	538.00	0.00	0.00	0.00	
02-50-99-200-7210	PROGRAM SUPPLIES-DANCE	20,275.00	18,911.81	20,275.00	15,883.59	19,715.00	18,684.49	19,925.00
	Expense Total:	70,611.00	43,283.51	71,372.00	39,067.79	52,220.00	40,715.81	73,460.00
	Fund: 02 - RECREATION Surplus (Deficit):	72,993.00	62,083.83	70,207.00	58,090.43	73,449.00	46,213.24	51,464.00
	Report Surplus (Deficit):	72,993.00	62,083.83	70,207.00	58,090.43	73,449.00	46,213.24	51,464.00

BASKETBALL

Basketball is one of the core programs at the Park District, offering leagues for children ranging in age from Kindergarten through 8th grade.

Facility rental fees have been reduced in the 2019 Budget due to the new PARC facility providing a District-owned location to host league games on the weekends.

An increase in budgeted expenses is shown for program supplies, as participants will receive a basketball to use throughout the season, instead of the trophies.

Overall, a net surplus of \$37,866 is projected in 2019.



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-50-48-110-4050	PROGRAM REVENUE-BASKETBALL	79,840.00	93,319.05	88,350.00	86,851.00	95,841.00	82,213.30	89,386.00
	Revenue Total:	79,840.00	93,319.05	88,350.00	86,851.00	95,841.00	82,213.30	89,386.00
Expense								
02-50-48-110-5320	PART-TIME WAGES-BASKETBALL	21,040.00	19,385.50	25,122.00	20,418.20	24,110.00	18,746.01	7,000.00
02-50-48-110-6040	CONTRACTED PROF SRV-BASKET...	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00
02-50-48-110-6155	OUTSIDE FACILITY RENTALS-BAS...	23,220.00	22,242.50	23,220.00	33,700.25	27,048.00	31,020.25	10,595.00
02-50-48-110-7210	PROGRAM SUPPLIES-BASKETBALL	11,732.00	16,101.72	12,000.00	8,075.47	12,944.00	14,225.62	16,945.00
02-50-48-110-7220	PROGRAM EQUIPMENT-BASKET...	1,500.00	0.00	1,200.00	1,334.00	1,650.00	0.00	1,050.00
	Expense Total:	57,492.00	57,729.72	61,542.00	63,527.92	65,752.00	63,991.88	51,520.00
	Fund: 02 - RECREATION Surplus (Deficit):	22,348.00	35,589.33	26,808.00	23,323.08	30,089.00	18,221.42	37,866.00
	Report Surplus (Deficit):	22,348.00	35,589.33	26,808.00	23,323.08	30,089.00	18,221.42	37,866.00

NORMANTOWN EQUESTRIAN CENTER

Normantown Equestrian Center (NTEC) is a facility that offers group and private horse-riding lessons as well as full- and self-care horse boarding.

The riding lesson program teaches all aspects of horsemanship with beginner students, and provides learning opportunities that range from equestrian competitions and horse leasing.

The stable hosts special events, pony parties, scout outings, and a volunteer program.

Budgeting consists of accounting for the amount of supplies and services needed to care for the animals and planned program offerings.

The center's 2019 budgeted operations remain consistent with previous years with the exception of the additional full-time barn assistant position at a cost of \$31,824 and some new class offerings which includes the addition of youth group classes and expanding clinics for existing students throughout the year.

The 2019 budget surplus is projected at \$104,609.





Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-40-01-001-4400	GRANT REVENUE-NTEC	0.00	0.00	0.00	0.00	0.00	5,000.00	
02-40-01-135-4090	FACILITY RENTALS-NTEC	30,000.00	27,965.00	28,920.00	28,085.00	29,280.00	31,127.00	30,720.00
02-40-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	10,685.00	22,372.00	13,700.00	18,356.00	12,890.00	15,941.50	15,630.00
02-40-99-140-4090	FACILITY RENTALS-SPECIAL EVEN...	5,600.00	4,295.00	8,100.00	10,330.00	8,100.00	7,840.00	9,600.00
02-40-99-140-4120	CONTRACTUAL PROGRAM REV-S...	350.00	585.00	350.00	675.00	350.00	0.00	350.00
02-40-99-210-4050	PROGRAM REVENUE-RIDING LES...	159,130.00	165,597.00	187,045.00	160,769.00	188,395.00	170,421.75	178,465.00
02-40-99-210-4260	SALE OF LESSON HORSE	2,500.00	0.00	2,500.00	3,500.00	2,000.00	0.00	
02-40-99-220-4050	PROGRAM REVENUE-BOARDING	96,180.00	129,883.61	112,200.00	128,943.68	143,380.00	120,443.60	123,640.00
02-40-99-220-4190	FEES FOR SERVICES-BOARDING	8,655.00	5,473.00	5,060.00	5,327.59	5,970.00	5,498.98	5,970.00
02-40-99-602-4135	PRODUCT SALES-NTEC	1,175.00	3,540.00	1,175.00	1,545.00	1,150.00	1,350.00	1,150.00
	Revenue Total:	314,275.00	359,710.61	359,050.00	357,531.27	391,515.00	357,622.83	365,525.00
Expense								
02-40-01-001-5200	GUEST SERVICES-NTEC	10,920.00	3,464.64	0.00	0.00	38,500.00	19,738.15	31,800.00
02-40-01-001-5300	STAFF APPRECIATION-NTEC	950.00	1,100.59	1,500.00	1,486.77	1,500.00	1,186.38	350.00
02-40-01-001-6030	TELEPHONE/INTERNET-NTEC	2,800.00	2,724.56	2,800.00	3,385.90	3,500.00	3,247.53	
02-40-01-001-6650	REFUSE COLLECTION-NTEC	660.00	595.35	660.00	516.33	850.00	1,379.69	850.00
02-40-01-001-6800	UTILITIES-NTEC	18,200.00	14,612.31	17,500.00	15,947.87	17,500.00	15,362.78	16,000.00
02-40-01-001-7010	OFFICE SUPPLIES-NTEC	350.00	135.67	350.00	245.62	350.00	275.26	500.00
02-40-01-001-7450	SAFETY SUPPLIES-NTEC	250.00	0.00	100.00	0.00	250.00	16.74	200.00
02-40-01-001-9050	OFFICE FURNITURE-NTEC	1,200.00	1,365.71	0.00	242.96	500.00	0.00	500.00
02-40-01-040-6090	MARKETING/ADVERTISING-NTEC	0.00	0.00	0.00	0.00	0.00	0.00	
02-40-01-220-7120	PROPERTY TAXES-NTEC	11,500.00	10,111.27	10,500.00	9,674.82	10,500.00	9,709.84	10,500.00
02-40-02-001-7040	CUSTODIAL SUPPLIES-NTEC	250.00	145.36	250.00	330.25	400.00	507.99	1,150.00
02-40-02-001-7760	BUILDING REPAIRS-NTEC	6,500.00	7,723.45	5,300.00	4,083.37	6,000.00	12,726.02	6,500.00
02-40-02-001-7780	OFFICE EQUIPMENT REPAIRS-NT...	3,000.00	1,114.12	0.00	1,565.35	1,500.00	134.35	

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-40-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	4,911.00	3,169.97	4,493.00	3,281.72	4,100.00	2,658.00	5,133.00
02-40-99-140-6110	CONTRACTUAL PROGRAM EXP-S...	200.00	270.00	1,200.00	0.00	200.00	0.00	200.00
02-40-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	1,215.00	1,825.76	1,895.00	2,598.41	1,815.00	2,045.48	2,765.00
02-40-99-210-5320	PART-TIME WAGES-RIDING LESS...	35,915.00	27,847.06	38,848.00	26,360.79	26,021.00	22,063.77	23,391.00
02-40-99-210-5330	REC MANAGER-EQUESTRIAN CTR	0.00	-825.58	0.00	0.00	0.00	0.00	
02-40-99-210-6340	FERRIER SERVICES	4,650.00	6,210.00	4,900.00	4,571.00	5,000.00	5,740.00	6,570.00
02-40-99-210-6350	VETERINARY SERVICES	6,000.00	4,403.51	6,000.00	9,158.99	7,000.00	7,369.24	8,250.00
02-40-99-210-6650	REFUSE COLLECTION-RIDING LES...	4,300.00	3,744.00	4,300.00	5,460.00	5,460.00	7,814.00	8,580.00
02-40-99-210-7210	PROGRAM SUPPLIES-RIDING LES...	31,050.00	28,621.05	27,100.00	30,741.59	25,900.00	37,803.65	39,870.00
02-40-99-210-7220	PROGRAM EQUIPMENT-RIDING ...	1,300.00	566.00	2,175.00	868.16	1,500.00	553.68	1,000.00
02-40-99-220-5320	PART-TIME WAGES-BOARDING	40,200.00	46,621.16	40,400.00	45,787.60	37,230.00	37,504.61	38,832.00
02-40-99-220-5330	REC MANAGER-EQUESTRIAN CTR	0.00	0.00	0.00	0.00	0.00	0.00	
02-40-99-220-6650	REFUSE COLLECTION-BOARDING	10,100.00	9,516.00	10,100.00	16,380.00	16,380.00	16,466.00	20,020.00
02-40-99-220-7210	PROGRAM SUPPLIES-BOARDING	23,050.00	27,121.86	35,670.00	30,319.71	39,440.00	32,505.44	36,640.00
02-40-99-220-7240	FEE FOR SERVICES-BOARDING	3,521.00	0.00	400.00	602.17	400.00	63.41	385.00
02-40-99-602-7320	TACK SHOP PRODUCT-NTEC	800.00	2,741.55	800.00	1,339.00	930.00	668.19	930.00
Expense Total:		223,792.00	204,925.37	217,241.00	214,948.38	252,726.00	237,540.20	260,916.00
Fund: 02 - RECREATION Surplus (Deficit):		90,483.00	154,785.24	141,809.00	142,582.89	138,789.00	120,082.63	104,609.00
Report Surplus (Deficit):		90,483.00	154,785.24	141,809.00	142,582.89	138,789.00	120,082.63	104,609.00

OTTAWA STREET POOL

Ottawa Street Pool is a traditional L-shaped, outdoor pool that includes 25-meter lanes and a diving well with both a low and high diving board.

The swim lesson program is the primary source of income for the Ottawa Street Pool, providing \$41,087 of the \$101,087 in projected 2019 Revenue.

Additional income is also received from daily admissions, season pass sales, concessions and rentals.

Ottawa Street Pool is budgeted based on past performance. Staffing figures are based on projected efficiencies to be implemented.

An expense of \$12,000 for painting is also budgeted contributing to a projected net deficit of \$36,335 in 2019.





Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-60-99-135-4090	FACILITY RENTALS-OSP	3,000.00	4,242.00	2,500.00	4,093.00	3,500.00	3,046.00	3,500.00
02-60-99-601-4186	SWIM LESSON INCOME	71,500.00	61,415.90	59,040.00	49,229.40	53,150.00	41,734.10	41,087.00
02-60-99-602-4130	CONCESSIONS-OSP	1,000.00	1,143.84	1,000.00	0.00	0.00	2,750.75	2,500.00
02-60-99-999-4180	SWIM PASSES	25,000.00	27,335.20	25,000.00	24,866.80	25,000.00	26,091.08	25,000.00
02-60-99-999-4185	SWIM DAILY ADMISSION	23,150.00	29,341.00	26,000.00	28,032.00	27,000.00	32,478.50	29,000.00
Revenue Total:		123,650.00	123,477.94	113,540.00	106,221.20	108,650.00	106,100.43	101,087.00
Expense								
02-60-01-001-5200	GUEST SERVICES-OSP	5,000.00	9,386.95	9,200.00	6,382.97	7,000.00	8,491.68	8,865.00
02-60-01-001-5320	PART-TIME WAGES-OSP	56,000.00	55,915.00	53,800.00	60,952.83	53,000.00	45,971.31	46,712.00
02-60-01-001-6030	TELEPHONE/INTERNET-OSP	240.00	294.02	1,930.00	1,389.65	0.00	1,219.80	
02-60-01-001-6050	PROFESSIONAL DEVELOPMENT-...	2,000.00	2,528.16	2,300.00	1,141.96	2,300.00	1,059.70	2,000.00
02-60-01-001-6100	REFUNDS-OSP	2,300.00	0.00	0.00	0.00	0.00	0.00	
02-60-01-001-6270	CREDIT CARD PROCESSING-OSP	600.00	0.00	600.00	0.00	0.00	0.00	
02-60-01-001-6800	UTILITIES-OSP	15,650.00	13,719.62	15,350.00	10,601.72	15,500.00	14,544.44	15,500.00
02-60-01-001-7010	OFFICE SUPPLIES-OSP	500.00	34.56	950.00	261.20	950.00	83.00	725.00
02-60-01-001-7300	POOL CHEMICALS	12,000.00	8,012.90	12,000.00	9,827.10	11,000.00	7,782.28	10,000.00
02-60-01-001-7450	SAFETY SUPPLIES-OSP	2,400.00	913.04	1,000.00	512.61	1,000.00	545.78	950.00
02-60-01-040-6090	MARKETING/ADVERTISING-OSP	500.00	264.17	250.00	261.00	300.00	0.00	
02-60-02-001-7150	HORTICULTURAL SUPPLIES-OSP	400.00	0.00	0.00	0.00	0.00	0.00	
02-60-02-001-7310	POOL SUPPLIES	4,300.00	3,164.30	5,000.00	3,197.31	5,000.00	3,882.59	5,600.00
02-60-02-001-7760	BUILDING REPAIRS-OSP	7,500.00	6,387.67	3,500.00	1,868.11	25,500.00	27,115.67	1,000.00
02-60-02-001-7780	OFFICE EQUIPMENT REPAIRS-OSP	15,098.00	7,076.54	8,100.00	7,161.19	6,100.00	2,819.57	21,000.00
02-60-99-140-7210	PROGRAM SUPPLIES-OSP SPEC E...	1,700.00	1,242.97	1,500.00	1,419.68	1,200.00	1,046.14	800.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

	2016		2017		2018		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-60-99-601-5320 PART-TIME WAGES-SWIM LESSO...	42,381.00	28,834.35	30,000.00	22,918.94	23,070.00	22,389.21	24,470.00
Expense Total:	168,569.00	137,774.25	145,480.00	127,896.27	151,920.00	136,951.17	137,622.00
Fund: 02 - RECREATION Surplus (Deficit):	-44,919.00	-14,296.31	-31,940.00	-21,675.07	-43,270.00	-30,850.74	-36,535.00
Report Surplus (Deficit):	-44,919.00	-14,296.31	-31,940.00	-21,675.07	-43,270.00	-30,850.74	-36,535.00

PRAIRIE ACTIVITY & RECREATION CENTER (PARC)

The Prairie Activity & Recreation Center (PARC) is the first community center built for the Plainfield Park District. The District completed construction and received its occupancy permit on December 31, 2018 and the facility opened to the public on January 1, 2019.

PARC is approximately 40,000-square-feet and includes staff office space, registration and fitness counters, four preschool classrooms, one multi-purpose room, a 4,000-square-foot fitness center, an aerobic studio, a gymnasium, and an elevated 1/10th of a mile track.

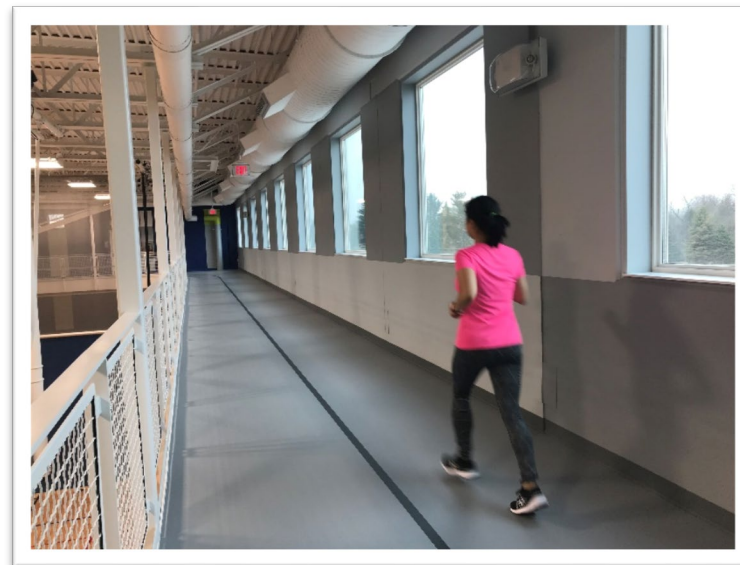
To prepare for the 2019 opening of PARC, staff visited similar recreation centers in size and amenities. These visits helped with the development of future programs and to create a budget for 2019.

Staff budgeted \$642,135 in revenue, which consists of program user fees and service user fees.

Some of the major revenue areas at the facility are: Pre-school/Early Childhood \$243,195, Fitness Memberships/Admissions \$284,900, Fitness Classes \$50,700 and Personal Training \$25,000.

Expenses for PARC are budgeted at \$474,086.00, which includes staff wages, equipment, and supplies. The projected surplus is \$168,049 for 2019.

Since it is the facility's first year of operation, program offerings and the overall operation of the facility will be closely monitored. All programs will be evaluated on the basis of community interest and participation, as well as viability for future operations planning.





Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-70-01-135-4090	FACILITY RENTALS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
02-70-01-602-4130	CONCESSIONS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
02-70-25-150-4050	PROGRAM REVENUE-GA	0.00	0.00	0.00	0.00	0.00	0.00	228,819.00
02-70-25-160-4050	PROGRAM REVENUE-CHILDCARE	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-25-999-4050	PROGRAM REVENUE-EC NON SP...	0.00	0.00	0.00	0.00	0.00	0.00	14,376.00
02-70-30-170-4050	PROGRAM REVENUE-ADULT ATH...	0.00	0.00	0.00	0.00	0.00	0.00	6,300.00
02-70-30-170-4120	CONTRACTUAL PROG REV-ADULT...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-48-999-4050	PROGRAM REV-YOUTH NON SPE...	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-99-140-4090	FACILITY RENTALS-BIRTHDAY PA...	0.00	0.00	0.00	0.00	0.00	0.00	4,800.00
02-70-99-160-4050	PROGRAM REVENUE-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-160-4180	MEMBER PASSES-FITNESS PIF	0.00	0.00	0.00	0.00	0.00	2,427.63	201,000.00
02-70-99-160-4181	MEMBER PASSES-FITNESS EFT	0.00	0.00	0.00	0.00	0.00	0.00	63,500.00
02-70-99-160-4182	MEMBER PASSES-TRACK	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
02-70-99-160-4183	MEMBER PASSES-GYM	0.00	0.00	0.00	0.00	0.00	0.00	7,200.00
02-70-99-160-4185	DAILY ADMISSIONS-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00
02-70-99-161-4050	PROGRAM REV-PERSONAL TRAIN...	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
02-70-99-162-4050	PROGRAM REVENUE-FITNESS CL...	0.00	0.00	0.00	0.00	0.00	0.00	46,200.00
02-70-99-162-4120	CONTRACTUAL PROG REV-FITNE...	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-99-999-4120	CONTRACTUAL PROG REV-NON ...	0.00	0.00	0.00	0.00	0.00	1,218.00	6,240.00
Revenue Total:		0.00	0.00	0.00	0.00	0.00	3,645.63	642,135.00
Expense								
02-70-01-001-5200	GUEST SERVICES-PARC	0.00	0.00	0.00	0.00	0.00	0.00	55,660.00
02-70-01-001-5201	BUILDING SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	43,582.00
02-70-01-001-5202	MANAGER ON DUTY	0.00	0.00	0.00	0.00	0.00	0.00	6,930.00
02-70-01-001-6030	TELEPHONE/INTERNET-PARC	0.00	0.00	0.00	0.00	0.00	0.00	19,524.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

		Defined Budgets						
		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	2019 Budget
02-70-01-001-6150	EQUIPMENT RENTALS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
02-70-01-001-6650	REFUSE COLLECTION-PARC	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
02-70-01-001-6800	UTILITIES-PARC	0.00	0.00	0.00	0.00	10,000.00	10,464.80	44,000.00
02-70-01-001-7010	OFFICE SUPPLIES-PARC	0.00	0.00	0.00	0.00	0.00	71.97	6,000.00
02-70-01-001-7040	CUSTODIAL SUPPLIES-PARC	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
02-70-01-001-7350	STAFF UNIFORMS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-01-001-7780	OFFICE EQUIPMENT REPAIRS-PA...	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
02-70-01-001-9050	OFFICE FURNITURE-PARC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
02-70-01-040-6090	MARKETING/ADVERTISING-PARC	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00
02-70-01-135-5320	PART-TIME WAGES-PARC RENTA...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-01-135-7210	PROGRAM SUPPLIES-PARC RENT...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-01-160-5203	FITNESS ATTENDANT	0.00	0.00	0.00	0.00	0.00	0.00	56,500.00
02-70-01-602-7320	CONCESSIONS PRODUCT-PARC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
02-70-25-150-5320	PART-TIME WAGES-GA	0.00	0.00	0.00	0.00	0.00	0.00	107,930.00
02-70-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	0.00	0.00	800.00
02-70-25-150-6110	CONTRACTUAL PROGRAM EXP-...	0.00	0.00	0.00	0.00	0.00	0.00	900.00
02-70-25-150-7210	PROGRAM SUPPLIES-GA	0.00	0.00	0.00	0.00	0.00	0.00	6,350.00
02-70-25-150-7220	PROGRAM EQUIPMENT-GA	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-25-150-7350	STAFF UNIFORMS-GA	0.00	0.00	0.00	0.00	0.00	0.00	200.00
02-70-25-160-5320	PART-TIME WAGES-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	7,800.00
02-70-25-999-5320	PART-TIME WAGES-EC NON SPEC...	0.00	0.00	0.00	0.00	0.00	0.00	5,933.00
02-70-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	0.00	0.00	0.00	0.00	0.00	0.00	950.00
02-70-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	0.00	0.00	0.00	0.00	0.00	0.00	350.00
02-70-30-170-5320	PART-TIME WAGES-ADULT ATHL...	0.00	0.00	0.00	0.00	0.00	0.00	390.00
02-70-30-170-6040	CONTRACTED PROF SRV-ADULT ...	0.00	0.00	0.00	0.00	0.00	0.00	2,820.00
02-70-30-170-6110	CONTRACTUAL PROG EXP-ADULT...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-30-170-7210	PROGRAM SUPPLIES-ADULT ATH...	0.00	0.00	0.00	0.00	0.00	0.00	920.00
02-70-48-999-5320	PART-TIME WAGES-YOUTH NON ...	0.00	0.00	0.00	0.00	0.00	0.00	888.00
02-70-48-999-6170	ADMISSION FEES-YOUTH NON S...	0.00	0.00	0.00	0.00	0.00	0.00	1,080.00
02-70-48-999-6180	TRANSPORTATION FEES-YOUTH ...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-48-999-7210	PROGRAM SUPPLIES-YOUTH NO...	0.00	0.00	0.00	0.00	0.00	0.00	100.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-70-99-140-5320	PART-TIME WAGES-RENTAL B-D...	0.00	0.00	0.00	0.00	0.00	0.00	861.00
02-70-99-140-7210	PROG SUPPLIES-RENTAL B-DAY P ...	0.00	0.00	0.00	0.00	0.00	0.00	1,608.00
02-70-99-160-5320	PART-TIME WAGES-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-160-6040	CONTRACTED PROF SRV-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	7,400.00
02-70-99-160-7210	PROGRAM SUPPLIES-FITNESS	0.00	0.00	0.00	0.00	0.00	470.00	470.00
02-70-99-160-7220	PROGRAM EQUIPMENT-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-161-5320	PART-TIME WAGES-PERSONAL T...	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
02-70-99-162-5320	PART-TIME WAGES-FITNESS CLA...	0.00	0.00	0.00	0.00	0.00	0.00	34,560.00
02-70-99-162-6110	CONTRACTUAL PROG EXP-FITNE...	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
02-70-99-162-7210	PROGRAM SUPPLIES-FITNESS CL...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-162-7220	PROGRAM EQUIPMENT-FITNESS ...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-999-6110	CONTRACTUAL PROG EXP NON S...	0.00	0.00	0.00	0.00	0.00	0.00	4,680.00
Expense Total:		0.00	0.00	0.00	0.00	10,000.00	11,006.77	474,086.00
Fund: 02 - RECREATION Surplus (Deficit):		0.00	0.00	0.00	0.00	-10,000.00	-7,361.14	168,049.00
Report Surplus (Deficit):		0.00	0.00	0.00	0.00	-10,000.00	-7,361.14	168,049.00

TOTAL RECREATION SUMMARY & DETAIL

Budget Worksheet

For Fiscal:
2018 Period Ending: 12/31/2018

Group Summary

RptCategor... Fund:

02 - RECREATION

Revenue		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	Defined Budgets 2019 2019 Budget
401 - PROPERTY TAXES		1,149,999.00	1,138,431.40	1,050,000.00	1,041,676.23	1,050,000.00	1,045,804.19	1,050,000.00
404 - INTEREST INCOME		100.00	1,324.51	1,000.00	3,379.21	4,000.00	30,247.73	35,000.00
405 - PROGRAM REVENUE		1,344,539.00	1,362,704.37	1,328,801.00	1,275,855.31	1,366,292.00	1,220,206.87	1,644,391.00
409 - RENTAL REVENUE		52,500.00	52,032.28	53,370.00	61,823.25	59,200.00	61,778.00	67,620.00
415 - REIMBURSEMENTS		42,308.00	0.00	44,450.00	0.00	0.00	0.00	0.00
416 - ADVERTISING REVENUE		25,000.00	16,327.70	10,000.00	25,977.00	15,000.00	29,928.00	25,000.00
450 - OTHER REVENUE		18,025.00	31,523.88	30,325.00	39,575.84	30,750.00	63,415.38	36,800.00
	Revenue Total:	2,632,471.00	2,602,344.14	2,517,946.00	2,448,286.84	2,525,242.00	2,451,380.17	2,858,811.00
Expense								
500 - SALARIES & WAGES		1,287,472.00	1,049,713.75	1,229,886.00	1,089,567.68	1,295,521.00	1,122,777.02	1,504,375.00
605 - STAFF DEVELOPMENT		32,110.00	18,675.30	35,375.00	28,215.04	30,279.00	23,746.05	36,434.00
611 - CONTRACTUAL SERVICES		523,044.00	523,529.36	558,837.00	542,532.67	536,595.00	505,094.40	406,220.00
663 - INFORMATION TECHNOLOGY		0.00	0.00	0.00	0.00	0.00	0.00	18,900.00
675 - HEALTH INSURANCE		203,000.00	161,930.65	175,000.00	155,701.43	234,000.00	185,954.83	230,000.00
680 - UTILITIES		78,765.00	71,472.48	86,085.00	72,860.24	93,450.00	89,620.41	113,474.00
701 - MATERIALS, SUPPLIES & EQUIPMENT		200,262.00	183,342.59	195,921.00	165,723.91	209,118.00	190,184.77	260,765.00
770 - MAINTENANCE & REPAIRS		39,398.00	26,410.16	23,700.00	19,658.94	42,300.00	46,065.23	35,600.00
866 - TRANSFER TO OTHER FUNDS		52,357.00	52,357.00	207,000.00	207,000.00	325,000.00	325,000.00	325,000.00
900 - OTHER EXPENSE		87,400.00	66,827.53	74,100.00	28,732.47	17,930.00	16,646.27	28,330.00
999 - CONTINGENCY		120,000.00	4,398.51	240,000.00	910.13	250,000.00	845.63	250,000.00
Expense Total:		2,623,808.00	2,158,657.33	2,825,904.00	2,310,902.51	3,034,193.00	2,505,934.61	3,209,098.00
Fund: 02 - RECREATION Surplus (Deficit):		8,663.00	443,686.81	-307,958.00	137,384.33	-508,951.00	-54,554.44	-350,287.00
Report Surplus (Deficit):		8,663.00	443,686.81	-307,958.00	137,384.33	-508,951.00	-54,554.44	-350,287.00



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
Fund: 02 - RECREATION								
Revenue								
02-01-01-001-4010	PROPERTY TAXES - WILL CO.	1,085,224.00	1,071,691.88	988,318.00	979,948.97	987,875.00	980,875.00	984,796.00
02-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	64,775.00	66,739.52	61,682.00	61,727.26	62,125.00	64,929.19	65,204.00
02-01-01-001-4040	INTEREST ON INVESTMENTS	100.00	1,324.51	1,000.00	3,379.21	4,000.00	30,247.73	35,000.00
02-01-01-001-4080	MISCELLANEOUS INCOME	600.00	4,659.84	150.00	1,220.10	1,000.00	2,381.13	1,000.00
02-01-01-001-4140	SCHOLARSHIPS	5,000.00	443.00	5,000.00	10,030.00	5,000.00	0.00	5,000.00
02-01-01-001-4150	REIMBURSEMENTS	42,308.00	0.00	44,450.00	0.00	0.00	0.00	
02-01-01-001-4290	SPONSORSHIPS	2,500.00	17,237.20	15,000.00	15,944.74	13,000.00	46,453.50	15,500.00
02-01-01-040-4160	ADVERTISING SALES-MARKETING	25,000.00	16,327.70	10,000.00	25,977.00	15,000.00	29,928.00	25,000.00
02-25-01-135-4090	FACILITY RENTALS-PTCC	7,200.00	13,385.00	10,800.00	10,726.00	11,000.00	13,290.00	10,000.00
02-25-48-999-4120	CONTRACTUAL PROG REV-YOUT...	0.00	0.00	23,710.00	17,354.00	0.00	0.00	
02-30-01-135-4090	FACILITY RENTALS-HPC	6,700.00	2,145.28	3,050.00	8,529.25	7,320.00	6,475.00	
02-30-25-150-4050	PROGRAM REVENUE-GA	206,466.00	163,116.05	173,577.00	198,586.69	200,415.00	209,692.98	
02-30-25-999-4050	PROGRAM REVENUE-EC	31,470.00	13,658.10	3,370.00	3,046.00	4,692.00	19,326.00	
02-30-30-999-4120	CONTRACTUAL PROGRAM REV-...	32,388.00	43,903.00	26,383.00	380.00	16,734.00	8,346.50	
02-35-01-135-4090	FACILITY RENTALS-STREAMS	0.00	0.00	0.00	60.00	0.00	0.00	
02-40-01-001-4400	GRANT REVENUE-NTEC	0.00	0.00	0.00	0.00	0.00	5,000.00	
02-40-01-135-4090	FACILITY RENTALS-NTEC	30,000.00	27,965.00	28,920.00	28,085.00	29,280.00	31,127.00	30,720.00
02-40-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	10,685.00	22,372.00	13,700.00	18,356.00	12,890.00	15,941.50	15,630.00
02-40-99-140-4090	FACILITY RENTALS-SPECIAL EVEN...	5,600.00	4,295.00	8,100.00	10,330.00	8,100.00	7,840.00	9,600.00
02-40-99-140-4120	CONTRACTUAL PROGRAM REV-S...	350.00	585.00	350.00	675.00	350.00	0.00	350.00
02-40-99-210-4050	PROGRAM REVENUE-RIDING LES...	159,130.00	165,597.00	187,045.00	160,769.00	188,395.00	170,421.75	178,465.00
02-40-99-210-4260	SALE OF LESSON HORSE	2,500.00	0.00	2,500.00	3,500.00	2,000.00	0.00	
02-40-99-220-4050	PROGRAM REVENUE-BOARDING	96,180.00	129,883.61	112,200.00	128,943.68	143,380.00	120,443.60	123,640.00
02-40-99-220-4190	FEES FOR SERVICES-BOARDING	8,655.00	5,473.00	5,060.00	5,327.59	5,970.00	5,498.98	5,970.00
02-40-99-602-4135	PRODUCT SALES-NTEC	1,175.00	3,540.00	1,175.00	1,545.00	1,150.00	1,350.00	1,150.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-50-25-150-4050	PROGRAM REVENUE-GA NON SP...	47,118.00	48,953.85	48,756.00	59,346.86	51,222.00	31,328.00	
02-50-25-999-4050	PROGRAM REVENUE-EC NON SP...	24,426.00	26,191.80	18,876.00	23,341.93	12,438.00	17,875.05	13,998.00
02-50-30-115-4050	PROGRAM REVENUE-SOFTBALL	7,594.00	8,220.00	4,960.00	5,200.00	5,200.00	3,100.00	3,480.00
02-50-30-160-4050	PROGRAM REVENUE-FITNESS	17,070.00	7,614.50	4,964.00	4,066.00	5,100.00	2,145.50	
02-50-30-160-4120	CONTRACTUAL PROG REV-FITNE...	1,800.00	524.00	1,500.00	0.00	0.00	0.00	
02-50-30-170-4050	PROGRAM REVENUE-ADULT KIC...	0.00	0.00	0.00	0.00	0.00	0.00	1,650.00
02-50-30-200-4120	CONTRACTUAL PROGRAM REV-...	672.00	324.00	672.00	0.00	0.00	0.00	
02-50-30-999-4050	PROGRAM REVENUE-ADULT	3,500.00	2,793.00	4,750.00	1,667.70	4,050.00	1,151.00	5,986.00
02-50-30-999-4120	CONTRACTUAL PROGRAM REV-...	0.00	186.00	0.00	0.00	0.00	0.00	
02-50-48-110-4050	PROGRAM REVENUE-BASKETBALL	79,840.00	93,319.05	88,350.00	86,851.00	95,841.00	82,213.30	89,386.00
02-50-48-145-4050	PROGRAM REVENUE-CAMP	78,950.00	92,256.15	86,900.00	97,124.25	130,375.00	95,842.95	102,800.00
02-50-48-170-4050	PROGRAM REVENUE-YOUTH AT...	0.00	0.00	0.00	0.00	0.00	33,311.00	52,000.00
02-50-48-170-4120	CONTRACTUAL PROG REV-YOUT...	187,223.00	201,729.39	171,589.00	146,447.01	147,660.00	100,747.60	83,491.00
02-50-48-999-4050	PROGRAM REVENUE-YOUTH NO...	2,500.00	1,781.00	0.00	0.00	0.00	0.00	
02-50-48-999-4120	CONTRACTUAL PROG REV-YOUT...	21,040.00	24,766.00	18,790.00	33,110.10	31,197.00	39,420.00	54,598.00
02-50-90-999-4050	PROGRAM REVENUE-TEEN NON ...	1,200.00	1,763.50	500.00	113.00	250.00	265.00	250.00
02-50-95-130-4050	PROGRAM REVENUE-ACTIVE AD...	13,687.00	15,309.75	13,687.00	21,344.89	13,700.00	11,511.38	13,450.00
02-50-95-160-4050	PROGRAM REVENUE-ACTIVE AD...	14,160.00	22,011.25	19,752.00	16,370.00	13,460.00	12,765.87	15,544.00
02-50-95-999-4050	PROGRAM REVENUE-ACT ADULT...	4,307.00	7,199.61	4,780.00	4,290.64	4,976.00	3,290.15	6,709.00
02-50-95-999-4120	CONTRACTUAL PROG REV-ACT A...	24,510.00	18,401.00	26,300.00	27,607.00	29,363.00	26,041.50	3,799.00
02-50-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	7,036.00	21,637.32	17,333.00	16,250.55	17,815.00	18,648.90	27,849.00
02-50-99-165-4130	CONCESSIONS-PATRIOTIC PICNIC	250.00	500.00	500.00	2,336.00	2,600.00	2,980.00	2,650.00
02-50-99-165-4290	SPONSORSHIPS-PATRIOTIC PICNIC	5,000.00	4,000.00	5,000.00	5,000.00	6,000.00	2,500.00	6,000.00
02-50-99-165-429L	SPONSORSHIPS-PATRIOTIC PICNIC	0.00	0.00	0.00	0.00	0.00	0.00	
02-50-99-200-4050	PROGRAM REVENUE-DANCE	142,932.00	105,043.34	140,907.00	97,158.22	125,669.00	86,929.05	124,924.00
02-60-99-135-4090	FACILITY RENTALS-OSP	3,000.00	4,242.00	2,500.00	4,093.00	3,500.00	3,046.00	3,500.00
02-60-99-601-4186	SWIM LESSON INCOME	71,500.00	61,415.90	59,040.00	49,229.40	53,150.00	41,734.10	41,087.00
02-60-99-602-4130	CONCESSIONS-OSP	1,000.00	1,143.84	1,000.00	0.00	0.00	2,750.75	2,500.00
02-60-99-999-4180	SWIM PASSES	25,000.00	27,335.20	25,000.00	24,866.80	25,000.00	26,091.08	25,000.00
02-60-99-999-4185	SWIM DAILY ADMISSION	23,150.00	29,341.00	26,000.00	28,032.00	27,000.00	32,478.50	29,000.00
02-70-01-135-4090	FACILITY RENTALS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00

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		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	2019 2019 Budget
02-70-01-602-4130	CONCESSIONS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
02-70-25-150-4050	PROGRAM REVENUE-GA	0.00	0.00	0.00	0.00	0.00	0.00	228,819.00
02-70-25-160-4050	PROGRAM REVENUE-CHILDCARE	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-25-999-4050	PROGRAM REVENUE-EC NON SP...	0.00	0.00	0.00	0.00	0.00	0.00	14,376.00
02-70-30-170-4050	PROGRAM REVENUE-ADULT ATH...	0.00	0.00	0.00	0.00	0.00	0.00	6,300.00
02-70-30-170-4120	CONTRACTUAL PROG REV-ADULT...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-48-999-4050	PROGRAM REV-YOUTH NON SPE...	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-99-140-4090	FACILITY RENTALS-BIRTHDAY PA...	0.00	0.00	0.00	0.00	0.00	0.00	4,800.00
02-70-99-160-4050	PROGRAM REVENUE-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-160-4180	MEMBER PASSES-FITNESS PIF	0.00	0.00	0.00	0.00	0.00	2,427.63	201,000.00
02-70-99-160-4181	MEMBER PASSES-FITNESS EFT	0.00	0.00	0.00	0.00	0.00	0.00	63,500.00
02-70-99-160-4182	MEMBER PASSES-TRACK	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
02-70-99-160-4183	MEMBER PASSES-GYM	0.00	0.00	0.00	0.00	0.00	0.00	7,200.00
02-70-99-160-4185	DAILY ADMISSIONS-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00
02-70-99-161-4050	PROGRAM REV-PERSONAL TRAIN...	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
02-70-99-162-4050	PROGRAM REVENUE-FITNESS CL...	0.00	0.00	0.00	0.00	0.00	0.00	46,200.00
02-70-99-162-4120	CONTRACTUAL PROG REV-FITNE...	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-99-999-4120	CONTRACTUAL PROG REV-NON ...	0.00	0.00	0.00	0.00	0.00	1,218.00	6,240.00
Revenue Total:		2,632,471.00	2,602,344.14	2,517,946.00	2,448,286.84	2,525,242.00	2,451,380.17	2,858,811.00
Expense								
02-01-01-001-5010	EXECUTIVE DIRECTOR	64,180.00	62,475.57	62,970.00	65,084.37	65,802.00	66,710.78	69,363.00
02-01-01-001-5050	DIRECTOR OF FINANCE & I.T.	43,895.00	45,617.18	44,770.00	46,679.48	45,799.00	46,888.09	46,932.00
02-01-01-001-5070	DIRECTOR OF RECREATION	73,811.00	75,388.64	75,226.00	78,530.36	77,048.00	78,887.98	79,381.00
02-01-01-001-5080	COMMUNICATIONS/MARKETING	35,000.00	0.00	23,000.00	10,568.01	20,500.00	16,360.00	20,500.00
02-01-01-001-5120	GUEST SERVICES SUPERVISOR	40,500.00	44,011.75	41,704.00	36,401.64	42,910.00	38,185.99	40,000.00
02-01-01-001-5170	SUPERINTENDENT OF FACILITIES	53,663.00	56,461.76	54,951.00	57,312.61	68,000.00	67,772.24	68,300.00
02-01-01-001-5180	REC MGR-ADULT SERVICES	53,663.00	26,825.99	54,971.00	29,394.88	56,294.00	25,384.46	28,804.00
02-01-01-001-5190	REC MGR/EARLY CHILDHOOD & ...	44,558.00	46,474.62	53,000.00	55,420.03	54,362.00	55,617.85	55,668.00
02-01-01-001-5210	REC MGR/GENERAL PROGRAMS	53,265.00	55,598.96	54,570.00	56,905.30	55,832.00	57,110.37	57,162.00
02-01-01-001-5220	MARKETING MANAGER	56,281.00	59,159.74	57,639.00	60,154.47	57,639.00	60,424.73	60,481.00
02-01-01-001-5230	REC SUPERVISOR-CAMPS/TEENS	38,500.00	0.00	0.00	0.00	0.00	0.00	

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		Defined Budgets						
		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	2019 2019 Budget
02-01-01-001-5235	REC SUPERVISOR-ATHLETICS/AQ...	0.00	0.00	0.00	0.00	46,000.00	38,600.80	39,300.00
02-01-01-001-5240	REC SUPERVISOR- DANCE	37,740.00	40,607.15	38,980.00	40,190.72	40,123.00	41,990.66	41,128.00
02-01-01-001-5245	REC SUPERVISOR-FITNESS	0.00	0.00	0.00	0.00	23,000.00	8,123.06	48,000.00
02-01-01-001-5280	HUMAN RESOURCES MANAGER	30,510.00	24,381.27	31,501.00	32,396.53	31,973.00	32,722.00	32,752.00
02-01-01-001-5290	WAGE INCREASES	14,296.00	0.00	20,009.00	0.00	12,476.00	0.00	21,502.00
02-01-01-001-5300	STAFF APPRECIATION	8,900.00	4,358.71	8,600.00	6,199.82	3,000.00	3,326.35	3,700.00
02-01-01-001-5330	REC MANAGER-EQUINE SERVICES	53,664.00	56,059.44	55,023.00	57,426.56	56,343.00	57,671.79	57,999.00
02-01-01-001-6030	TELEPHONE/INTERNET	6,720.00	9,521.89	11,700.00	9,321.89	11,700.00	10,504.49	
02-01-01-001-6050	PROFESSIONAL DEVELOPMENT	11,520.00	8,701.82	18,350.00	16,374.92	14,400.00	15,079.58	24,375.00
02-01-01-001-6060	MEMBERSHIPS & DUES	3,740.00	1,116.00	3,225.00	1,736.00	4,329.00	1,994.00	4,359.00
02-01-01-001-6100	REFUNDS	65,000.00	51,750.75	55,000.00	10,578.63	0.00	0.00	
02-01-01-001-6240	PROFESSIONAL TRAVEL EXPENSES	600.00	557.02	400.00	757.39	750.00	556.91	750.00
02-01-01-001-6260	SPECIAL EVENTS	6,000.00	7,111.01	3,500.00	2,480.52	0.00	0.00	
02-01-01-001-6270	CREDIT CARD PROCESSING	19,000.00	20,395.21	19,000.00	19,733.74	20,000.00	21,919.70	20,000.00
02-01-01-001-6360	COMMUNITY RELATIONS-GIFT C...	0.00	324.00	500.00	36.00	500.00	0.00	500.00
02-01-01-001-6630	INFORMATION TECHNOLOGY	23,310.00	20,722.20	25,535.00	25,760.65	25,877.00	23,772.75	10,976.00
02-01-01-001-6635	IT RECURRING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	18,900.00
02-01-01-001-6750	HEALTH, LIFE & DENTAL INSURA...	203,000.00	161,930.65	175,000.00	155,701.43	234,000.00	185,954.83	230,000.00
02-01-01-001-7010	OFFICE SUPPLIES	4,000.00	5,138.08	4,000.00	6,242.32	4,250.00	4,647.56	5,500.00
02-01-01-001-7050	POSTAGE	1,990.00	1,044.63	1,990.00	1,832.31	1,990.00	1,100.00	3,000.00
02-01-01-001-7350	STAFF UNIFORMS	5,400.00	860.00	5,400.00	4,689.28	5,500.00	6,035.34	7,900.00
02-01-01-001-7450	SAFETY SUPPLIES	4,000.00	3,240.79	4,000.00	1,361.95	3,000.00	4,823.35	3,000.00
02-01-01-001-8600	TRANSFER TO OTHER FUNDS	52,357.00	52,357.00	207,000.00	207,000.00	325,000.00	325,000.00	325,000.00
02-01-01-001-9990	CONTINGENCY	120,000.00	4,398.51	240,000.00	910.13	250,000.00	845.63	250,000.00
02-01-01-040-6070	MARKETING/PRINTING	63,250.00	59,511.03	68,749.00	73,853.28	84,825.00	84,655.46	74,075.00
02-01-01-040-6090	MARKETING/ADVERTISING	15,200.00	20,611.97	45,375.00	28,040.22	27,050.00	31,413.29	35,000.00
02-01-01-040-6290	VOLUNTEER/SPONSOR RECOGNI...	2,400.00	1,363.96	2,400.00	2,450.74	1,000.00	232.90	2,300.00
02-01-01-040-6630	INFORMATION TECHNOLOGY-M...	0.00	0.00	0.00	640.63	10,200.00	7,462.27	6,050.00
02-01-01-040-7270	MARKETING DEPT. SUPPLIES	5,800.00	9,371.57	5,200.00	5,961.76	8,750.00	9,644.63	20,540.00
02-20-01-001-5200	GUEST SERVICES-RAC	24,000.00	33,319.33	34,700.00	40,804.87	39,940.00	31,143.41	33,804.00
02-20-01-001-6800	UTILITIES-RAC	2,000.00	1,551.63	2,000.00	1,953.96	2,600.00	1,920.33	2,200.00

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		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity
		2019 2019 Budget					
02-20-01-001-7780	OFFICE EQUIPMENT REPAIRS-RAC	3,600.00	2,558.36	3,000.00	2,717.62	0.00	0.00
02-25-01-001-5320	PART-TIME WAGES-PTCC	16,121.00	12,273.52	16,275.00	17,298.79	18,053.00	14,437.09
02-25-01-001-6030	TELEPHONE/INTERNET-PTCC	3,000.00	2,946.75	3,000.00	3,223.65	3,000.00	3,136.26
02-25-01-001-6800	UTILITIES-PTCC	11,550.00	7,838.88	10,700.00	8,158.88	11,550.00	8,793.34
02-25-01-001-7010	OFFICE SUPPLIES-PTCC	950.00	246.97	1,700.00	900.71	2,700.00	1,420.08
02-25-01-001-7760	BUILDING REPAIRS-PTCC	200.00	0.00	200.00	0.00	2,200.00	2,089.74
02-25-01-135-5320	PART-TIME WAGES-PTCC RENTA...	1,440.00	2,357.58	2,640.00	2,484.86	2,750.00	3,733.44
02-25-02-001-7040	CUSTODIAL SUPPLIES-PTCC	300.00	279.93	300.00	0.00	300.00	161.16
02-25-48-999-6110	CONTRACTUAL PROG EXP-YOUTH..	0.00	0.00	16,597.00	6,025.00	0.00	0.00
02-30-01-001-5200	GUEST SERVICES-HPC	8,250.00	5,556.13	8,250.00	7,927.63	8,250.00	7,886.64
02-30-01-001-6030	TELEPHONE/INTERNET-HPC	1,680.00	1,850.02	3,580.00	3,407.23	2,300.00	4,318.38
02-30-01-001-6155	OUTSIDE FACILITY RENTALS-HPC	110,022.00	110,022.00	112,218.00	121,757.08	114,469.00	104,929.92
02-30-01-001-6800	UTILITIES-HPC	7,500.00	8,666.22	8,600.00	7,576.42	8,100.00	7,992.64
02-30-01-001-7010	OFFICE SUPPLIES-HPC	250.00	101.54	250.00	213.47	0.00	0.00
02-30-01-001-7040	CUSTODIAL SUPPLIES-HPC	500.00	12.00	500.00	128.64	250.00	0.00
02-30-01-001-7780	OFFICE EQUIPMENT REPAIRS-HPC	1,000.00	1,068.62	1,100.00	1,592.68	0.00	0.00
02-30-01-001-9050	OFFICE FURNITURE-HPC	750.00	469.95	750.00	0.00	250.00	0.00
02-30-01-135-5320	PART-TIME WAGES-HPC RENTALS	1,440.00	268.60	1,200.00	2,604.86	2,427.00	1,532.83
02-30-01-135-7210	PROGRAM SUPPLIES-HPC RENTA...	480.00	0.00	480.00	389.06	1,608.00	653.87
02-30-01-150-7780	OFFICE EQUIPMENT REPAIRS-HP...	1,000.00	0.00	1,000.00	170.00	0.00	0.00
02-30-25-001-6050	PROFESSIONAL DEVELOPMENT-...	4,400.00	313.00	1,000.00	518.18	0.00	0.00
02-30-25-150-5190	REC MGR/EARLY CHILDHOOD & ...	0.00	-685.51	0.00	0.00	0.00	0.00
02-30-25-150-5320	PART-TIME WAGES-GA	114,987.00	85,637.79	113,438.00	91,379.73	95,508.00	87,427.35
02-30-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	3,600.00	279.13
02-30-25-150-6110	CONTRACTUAL PROGRAM EXP-...	1,000.00	0.00	1,500.00	850.00	1,500.00	0.00
02-30-25-150-7210	PROGRAM SUPPLIES-GA	9,400.00	5,329.91	7,100.00	6,253.60	6,800.00	8,857.83
02-30-25-999-5320	PART-TIME WAGES-EC	19,724.00	3,516.59	1,983.00	4,572.47	2,367.00	5,404.11
02-30-25-999-7210	PROGRAM SUPPLIES-EC	2,600.00	23.02	450.00	427.25	1,160.00	701.54
02-30-30-999-6110	CONTRACTUAL PROGRAM EXP-A...	22,671.00	15,755.00	18,472.00	7,730.40	11,714.00	6,583.65
02-35-01-001-5200	GUEST SERVICES-STREAMS	30,000.00	18,845.78	24,750.00	18,491.59	20,000.00	13,881.35
02-35-01-001-6030	TELEPHONE/INTERNET-STREAMS	3,600.00	3,393.26	3,600.00	3,844.04	3,600.00	3,552.47

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		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	2019 2019 Budget
02-35-01-001-6800	UTILITIES-STREAMS	5,825.00	4,353.32	5,325.00	4,049.03	4,100.00	4,563.15	5,500.00
02-35-01-001-7010	OFFICE SUPPLIES-STREAMS	300.00	0.00	300.00	0.00	200.00	0.00	
02-35-01-001-9050	OFFICE FURNITURE-STREAMS	1,050.00	555.27	1,050.00	0.00	600.00	137.82	500.00
02-35-02-001-7040	CUSTODIAL SUPPLIES-STREAMS	750.00	58.35	750.00	208.97	250.00	404.10	250.00
02-35-02-001-7760	BUILDING REPAIRS-STREAMS	1,500.00	481.40	1,500.00	500.62	1,000.00	1,179.88	4,500.00
02-40-01-001-5200	GUEST SERVICES-NTEC	10,920.00	3,464.64	0.00	0.00	38,500.00	19,738.15	31,800.00
02-40-01-001-5300	STAFF APPRECIATION-NTEC	950.00	1,100.59	1,500.00	1,486.77	1,500.00	1,186.38	350.00
02-40-01-001-6030	TELEPHONE/INTERNET-NTEC	2,800.00	2,724.56	2,800.00	3,385.90	3,500.00	3,247.53	
02-40-01-001-6650	REFUSE COLLECTION-NTEC	660.00	595.35	660.00	516.33	850.00	1,379.69	850.00
02-40-01-001-6800	UTILITIES-NTEC	18,200.00	14,612.31	17,500.00	15,947.87	17,500.00	15,362.78	16,000.00
02-40-01-001-7010	OFFICE SUPPLIES-NTEC	350.00	135.67	350.00	245.62	350.00	275.26	500.00
02-40-01-001-7450	SAFETY SUPPLIES-NTEC	250.00	0.00	100.00	0.00	250.00	16.74	200.00
02-40-01-001-9050	OFFICE FURNITURE-NTEC	1,200.00	1,365.71	0.00	242.96	500.00	0.00	500.00
02-40-01-040-6090	MARKETING/ADVERTISING-NTEC	0.00	0.00	0.00	0.00	0.00	0.00	
02-40-01-220-7120	PROPERTY TAXES-NTEC	11,500.00	10,111.27	10,500.00	9,674.82	10,500.00	9,709.84	10,500.00
02-40-02-001-7040	CUSTODIAL SUPPLIES-NTEC	250.00	145.36	250.00	330.25	400.00	507.99	1,150.00
02-40-02-001-7760	BUILDING REPAIRS-NTEC	6,500.00	7,723.45	5,300.00	4,083.37	6,000.00	12,726.02	6,500.00
02-40-02-001-7780	OFFICE EQUIPMENT REPAIRS-NT...	3,000.00	1,114.12	0.00	1,565.35	1,500.00	134.35	
02-40-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	4,911.00	3,169.97	4,493.00	3,281.72	4,100.00	2,658.00	5,133.00
02-40-99-140-6110	CONTRACTUAL PROGRAM EXP-S...	200.00	270.00	1,200.00	0.00	200.00	0.00	200.00
02-40-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	1,215.00	1,825.76	1,895.00	2,598.41	1,815.00	2,045.48	2,765.00
02-40-99-210-5320	PART-TIME WAGES-RIDING LESS...	35,915.00	27,847.06	38,848.00	26,360.79	26,021.00	22,063.77	23,391.00
02-40-99-210-5330	REC MANAGER-EQUESTRIAN CTR	0.00	-825.58	0.00	0.00	0.00	0.00	
02-40-99-210-6340	FERRIER SERVICES	4,650.00	6,210.00	4,900.00	4,571.00	5,000.00	5,740.00	6,570.00
02-40-99-210-6350	VETERINARY SERVICES	6,000.00	4,403.51	6,000.00	9,158.99	7,000.00	7,369.24	8,250.00
02-40-99-210-6650	REFUSE COLLECTION-RIDING LES...	4,300.00	3,744.00	4,300.00	5,460.00	5,460.00	7,814.00	8,580.00
02-40-99-210-7210	PROGRAM SUPPLIES-RIDING LES...	31,050.00	28,621.05	27,100.00	30,741.59	25,900.00	37,803.65	39,870.00
02-40-99-210-7220	PROGRAM EQUIPMENT-RIDING ...	1,300.00	566.00	2,175.00	868.16	1,500.00	553.68	1,000.00
02-40-99-220-5320	PART-TIME WAGES-BOARDING	40,200.00	46,621.16	40,400.00	45,787.60	37,230.00	37,504.61	38,832.00
02-40-99-220-5330	REC MANAGER-EQUESTRIAN CTR	0.00	0.00	0.00	0.00	0.00	0.00	
02-40-99-220-6650	REFUSE COLLECTION-BOARDING	10,100.00	9,516.00	10,100.00	16,380.00	16,380.00	16,466.00	20,020.00

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		Defined Budgets						
		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	2019 2019 Budget
02-40-99-220-7210	PROGRAM SUPPLIES-BOARDING	23,050.00	27,121.86	35,670.00	30,319.71	39,440.00	32,505.44	36,640.00
02-40-99-220-7240	FEE FOR SERVICES-BOARDING	3,521.00	0.00	400.00	602.17	400.00	63.41	385.00
02-40-99-602-7320	TACK SHOP PRODUCT-NTEC	800.00	2,741.55	800.00	1,339.00	930.00	668.19	930.00
02-50-01-001-5320	PART-TIME WAGES-NON SPEC F...	2,352.00	115.20	2,377.00	0.00	0.00	0.00	
02-50-25-150-5320	PART-TIME WAGES-GA NON SPE...	22,406.00	17,071.78	23,335.00	14,659.34	21,338.00	13,119.78	8,940.00
02-50-25-150-6050	PROFESSIONAL DEV-GA NON SP...	0.00	0.00	0.00	0.00	400.00	264.00	100.00
02-50-25-150-6110	CONTRACTUAL PROG EXP-GA N...	0.00	0.00	0.00	0.00	0.00	0.00	
02-50-25-150-7210	PROGRAM SUPPLIES-GA NON SP...	1,800.00	0.00	1,800.00	0.00	0.00	0.00	
02-50-25-999-5320	PART-TIME WAGES-EC NON SPEC..	13,212.00	9,352.48	7,729.00	8,227.16	5,666.00	5,052.73	5,778.00
02-50-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	2,900.00	799.41	2,400.00	740.92	900.00	819.80	885.00
02-50-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	1,130.00	41.42	835.00	59.75	455.00	0.00	435.00
02-50-30-115-5320	PART-TIME WAGES-SOFTBALL	1,422.00	640.00	770.00	502.50	770.00	327.50	350.00
02-50-30-115-6040	CONTRACTED PROF SRV-SOFTBA...	1,703.00	2,408.75	2,028.00	2,378.25	2,028.00	1,406.50	1,129.00
02-50-30-115-7190	ADULT SOFTBALL FIELD MATERIA...	1,500.00	0.00	1,500.00	0.00	0.00	0.00	
02-50-30-115-7210	PROGRAM SUPPLIES-SOFTBALL	939.00	385.46	678.00	351.60	678.00	269.22	700.00
02-50-30-160-5320	PART-TIME WAGES-FITNESS	11,348.00	2,671.61	4,072.00	2,494.25	4,056.00	1,291.75	
02-50-30-160-6110	CONTRACTUAL PROG EXP-FITNE...	1,440.00	0.00	1,050.00	0.00	0.00	0.00	
02-50-30-160-7220	PROGRAM EQUIPMENT-FITNESS	850.00	19.44	300.00	196.16	0.00	0.00	
02-50-30-170-5320	PART-TIME WAGES-ADULT KICK...	0.00	0.00	0.00	0.00	0.00	0.00	300.00
02-50-30-170-6040	CONTRACTED PROF SRV-ADULT K..	0.00	0.00	0.00	0.00	0.00	0.00	440.00
02-50-30-170-7210	PROGRAM SUPPLIES-ADULT KIC...	0.00	0.00	0.00	0.00	0.00	0.00	440.00
02-50-30-999-5320	PART-TIME WAGES-ADULT	1,873.00	1,848.00	3,414.00	1,268.80	3,591.00	1,033.62	5,725.00
02-50-30-999-6110	CONTRACTUAL PROGRAM EXP-A...	0.00	180.00	0.00	0.00	0.00	0.00	
02-50-30-999-7220	PROGRAM EQUIPMENT-ADULT	525.00	0.00	325.00	0.00	0.00	0.00	
02-50-48-110-5320	PART-TIME WAGES-BASKETBALL	21,040.00	19,385.50	25,122.00	20,418.20	24,110.00	18,746.01	7,000.00
02-50-48-110-6040	CONTRACTED PROF SRV-BASKET...	0.00	0.00	0.00	0.00	0.00	0.00	15,930.00
02-50-48-110-6155	OUTSIDE FACILITY RENTALS-BAS...	23,220.00	22,242.50	23,220.00	33,700.25	27,048.00	31,020.25	10,595.00
02-50-48-110-7210	PROGRAM SUPPLIES-BASKETBALL	11,732.00	16,101.72	12,000.00	8,075.47	12,944.00	14,225.62	16,945.00
02-50-48-110-7220	PROGRAM EQUIPMENT-BASKET...	1,500.00	0.00	1,200.00	1,334.00	1,650.00	0.00	1,050.00
02-50-48-145-5320	PART-TIME WAGES-CAMP	42,994.00	31,668.15	40,793.00	28,120.61	44,065.00	28,141.16	35,071.00
02-50-48-145-6170	ADMISSION FEES-CAMP	8,880.00	8,130.55	9,720.00	10,451.03	25,200.00	11,059.64	14,650.00

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		Defined Budgets						
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-50-48-145-6180	TRANSPORTATION FEES-CAMP	3,000.00	2,510.64	4,500.00	2,821.40	5,000.00	2,724.77	3,200.00
02-50-48-145-7210	PROGRAM SUPPLIES-CAMP	3,570.00	2,618.96	3,000.00	2,262.30	3,070.00	3,140.85	3,589.00
02-50-48-170-5320	PART-TIME WAGES-YOUTH ATHL...	0.00	0.00	0.00	0.00	12,000.00	4,407.50	11,880.00
02-50-48-170-6110	CONTRACTUAL PROG EXP-YOUTH...	139,119.00	135,624.47	125,448.00	100,914.45	78,569.00	76,931.62	64,274.00
02-50-48-170-7210	PROGRAM SUPPLIES-YOUTH ATH...	0.00	0.00	0.00	0.00	3,000.00	968.56	14,960.00
02-50-48-999-5320	PART-TIME WAGES-YOUTH NON ...	5,400.00	3,153.08	4,500.00	2,885.49	3,150.00	3,130.66	
02-50-48-999-6110	CONTRACTUAL PROG EXP-YOUTH...	15,754.00	32,633.21	13,932.00	23,976.00	23,435.00	29,422.37	26,553.00
02-50-48-999-7210	PROGRAM SUPPLIES-YOUTH NO...	150.00	48.01	100.00	4.90	100.00	241.99	
02-50-48-999-7220	PROGRAM EQUIPMENT-YOUTH ...	50.00	0.00	150.00	0.00	150.00	2.88	
02-50-90-999-5320	PART-TIME WAGES-TEEN NON S...	120.00	112.50	50.00	0.00	54.00	0.00	50.00
02-50-90-999-6170	ADMISSION FEES-TEEN NON SPE...	150.00	0.00	75.00	0.00	0.00	0.00	
02-50-90-999-6180	TRANSPORTATION FEES-TEEN N...	200.00	0.00	100.00	0.00	0.00	0.00	
02-50-90-999-7210	PROGRAM SUPPLIES-TEEN NON ...	20.00	114.94	25.00	0.00	25.00	0.00	20.00
02-50-95-130-6170	ADMISSION FEES-ACTIVE ADULT ...	6,222.00	10,725.79	5,860.00	12,109.03	7,000.00	6,410.37	7,700.00
02-50-95-130-6180	TRANSPORTATION FEES-ACTIVE ...	5,327.00	3,916.50	5,105.00	4,286.25	5,200.00	1,271.50	3,250.00
02-50-95-160-5320	PART-TIME WAGES-ACTIVE ADU...	9,192.00	10,318.75	16,379.00	9,771.77	10,322.00	8,534.24	15,271.00
02-50-95-999-6110	CONTRACTUAL PROG EXP-ACT A...	19,608.00	21,301.00	21,040.00	23,604.00	23,490.00	21,458.00	20,303.00
02-50-95-999-7210	PROG SUPPLIES-ACTIVE ADULT ...	4,731.00	4,068.19	5,343.00	3,891.46	5,227.00	2,913.76	6,567.00
02-50-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	1,049.00	319.57	2,045.00	200.75	1,077.00	247.00	1,812.00
02-50-99-140-6040	CONTRACTED PROFSRV-SPECIAL ...	600.00	1,360.50	1,815.00	800.00	3,350.00	720.00	5,560.00
02-50-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	5,805.00	10,489.13	9,070.00	10,364.69	13,691.00	10,052.56	15,336.00
02-50-99-140-7220	PROGRAM EQUIPMENT-SPECIAL ...	12,400.00	13,602.57	2,810.00	893.85	8,800.00	1,622.63	5,075.00
02-50-99-165-5320	PART-TIME WAGES-PATRIOTIC P...	450.00	120.00	450.00	120.00	500.00	0.00	100.00
02-50-99-165-6110	CONTRACTUAL PROG EXP-PATRI...	4,800.00	2,200.00	2,800.00	2,200.00	2,800.00	2,300.00	2,400.00
02-50-99-165-6150	EQUIPMENT RENTALS-PATRIOTIC...	1,500.00	840.00	1,750.00	1,435.00	1,750.00	800.00	1,500.00
02-50-99-165-6280	FIREWORKS	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
02-50-99-165-7210	PROGRAM SUPPLIES-PATRIOTIC ...	300.00	120.34	300.00	180.58	300.00	100.47	200.00
02-50-99-200-5240	REC SUPERVISOR- DANCE & FITN...	0.00	-580.62	0.00	0.00	0.00	0.00	
02-50-99-200-5320	PART-TIME WAGES-DANCE	49,799.00	24,952.32	50,559.00	23,184.20	32,505.00	22,031.32	53,535.00
02-50-99-200-6110	CONTRACTUAL PROGRAM EXP-D...	537.00	0.00	538.00	0.00	0.00	0.00	
02-50-99-200-7210	PROGRAM SUPPLIES-DANCE	20,275.00	18,911.81	20,275.00	15,883.59	19,715.00	18,684.49	19,925.00

Budget Worksheet

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								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-60-01-001-5200	GUEST SERVICES-OSP	5,000.00	9,386.95	9,200.00	6,382.97	7,000.00	8,491.68	8,865.00
02-60-01-001-5320	PART-TIME WAGES-OSP	56,000.00	55,915.00	53,800.00	60,952.83	53,000.00	45,971.31	46,712.00
02-60-01-001-6030	TELEPHONE/INTERNET-OSP	240.00	294.02	1,930.00	1,389.65	0.00	1,219.80	
02-60-01-001-6050	PROFESSIONAL DEVELOPMENT-...	2,000.00	2,528.16	2,300.00	1,141.96	2,300.00	1,059.70	2,000.00
02-60-01-001-6100	REFUNDS-OSP	2,300.00	0.00	0.00	0.00	0.00	0.00	
02-60-01-001-6270	CREDIT CARD PROCESSING-OSP	600.00	0.00	600.00	0.00	0.00	0.00	
02-60-01-001-6800	UTILITIES-OSP	15,650.00	13,719.62	15,350.00	10,601.72	15,500.00	14,544.44	15,500.00
02-60-01-001-7010	OFFICE SUPPLIES-OSP	500.00	34.56	950.00	261.20	950.00	83.00	725.00
02-60-01-001-7300	POOL CHEMICALS	12,000.00	8,012.90	12,000.00	9,827.10	11,000.00	7,782.28	10,000.00
02-60-01-001-7450	SAFETY SUPPLIES-OSP	2,400.00	913.04	1,000.00	512.61	1,000.00	545.78	950.00
02-60-01-040-6090	MARKETING/ADVERTISING-OSP	500.00	264.17	250.00	261.00	300.00	0.00	
02-60-02-001-7150	HORTICULTURAL SUPPLIES-OSP	400.00	0.00	0.00	0.00	0.00	0.00	
02-60-02-001-7310	POOL SUPPLIES	4,300.00	3,164.30	5,000.00	3,197.31	5,000.00	3,882.59	5,600.00
02-60-02-001-7760	BUILDING REPAIRS-OSP	7,500.00	6,387.67	3,500.00	1,868.11	25,500.00	27,115.67	1,000.00
02-60-02-001-7780	OFFICE EQUIPMENT REPAIRS-OSP	15,098.00	7,076.54	8,100.00	7,161.19	6,100.00	2,819.57	21,000.00
02-60-99-140-7210	PROGRAM SUPPLIES-OSP SPEC E...	1,700.00	1,242.97	1,500.00	1,419.68	1,200.00	1,046.14	800.00
02-60-99-601-5320	PART-TIME WAGES-SWIM LESSO...	42,381.00	28,834.35	30,000.00	22,918.94	23,070.00	22,389.21	24,470.00
02-70-01-001-5200	GUEST SERVICES-PARC	0.00	0.00	0.00	0.00	0.00	0.00	55,660.00
02-70-01-001-5201	BUILDING SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	43,582.00
02-70-01-001-5202	MANAGER ON DUTY	0.00	0.00	0.00	0.00	0.00	0.00	6,930.00
02-70-01-001-6030	TELEPHONE/INTERNET-PARC	0.00	0.00	0.00	0.00	0.00	0.00	19,524.00
02-70-01-001-6150	EQUIPMENT RENTALS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
02-70-01-001-6650	REFUSE COLLECTION-PARC	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
02-70-01-001-6800	UTILITIES-PARC	0.00	0.00	0.00	0.00	10,000.00	10,464.80	44,000.00
02-70-01-001-7010	OFFICE SUPPLIES-PARC	0.00	0.00	0.00	0.00	0.00	71.97	6,000.00
02-70-01-001-7040	CUSTODIAL SUPPLIES-PARC	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
02-70-01-001-7350	STAFF UNIFORMS-PARC	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
02-70-01-001-7780	OFFICE EQUIPMENT REPAIRS-PA...	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
02-70-01-001-9050	OFFICE FURNITURE-PARC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
02-70-01-040-6090	MARKETING/ADVERTISING-PARC	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00
02-70-01-135-5320	PART-TIME WAGES-PARC RENTA...	0.00	0.00	0.00	0.00	0.00	0.00	

Budget Worksheet

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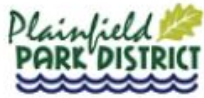
								Defined Budgets
		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	2019 2019 Budget
02-70-01-135-7210	PROGRAM SUPPLIES-PARC RENT...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-01-160-5203	FITNESS ATTENDANT	0.00	0.00	0.00	0.00	0.00	0.00	56,500.00
02-70-01-602-7320	CONCESSIONS PRODUCT-PARC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
02-70-25-150-5320	PART-TIME WAGES-GA	0.00	0.00	0.00	0.00	0.00	0.00	107,930.00
02-70-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	0.00	0.00	800.00
02-70-25-150-6110	CONTRACTUAL PROGRAM EXP-...	0.00	0.00	0.00	0.00	0.00	0.00	900.00
02-70-25-150-7210	PROGRAM SUPPLIES-GA	0.00	0.00	0.00	0.00	0.00	0.00	6,350.00
02-70-25-150-7220	PROGRAM EQUIPMENT-GA	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-25-150-7350	STAFF UNIFORMS-GA	0.00	0.00	0.00	0.00	0.00	0.00	200.00
02-70-25-160-5320	PART-TIME WAGES-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	7,800.00
02-70-25-999-5320	PART-TIME WAGES-EC NON SPEC..	0.00	0.00	0.00	0.00	0.00	0.00	5,933.00
02-70-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	0.00	0.00	0.00	0.00	0.00	0.00	950.00
02-70-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	0.00	0.00	0.00	0.00	0.00	0.00	350.00
02-70-30-170-5320	PART-TIME WAGES-ADULT ATHL...	0.00	0.00	0.00	0.00	0.00	0.00	390.00
02-70-30-170-6040	CONTRACTED PROF SRV-ADULT ...	0.00	0.00	0.00	0.00	0.00	0.00	2,820.00
02-70-30-170-6110	CONTRACTUAL PROG EXP-ADULT...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-30-170-7210	PROGRAM SUPPLIES-ADULT ATH...	0.00	0.00	0.00	0.00	0.00	0.00	920.00
02-70-48-999-5320	PART-TIME WAGES-YOUTH NON ...	0.00	0.00	0.00	0.00	0.00	0.00	888.00
02-70-48-999-6170	ADMISSION FEES-YOUTH NON S...	0.00	0.00	0.00	0.00	0.00	0.00	1,080.00
02-70-48-999-6180	TRANSPORTATION FEES-YOUTH ...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-48-999-7210	PROGRAM SUPPLIES-YOUTH NO...	0.00	0.00	0.00	0.00	0.00	0.00	100.00
02-70-99-140-5320	PART-TIME WAGES-RENTAL B-D...	0.00	0.00	0.00	0.00	0.00	0.00	861.00
02-70-99-140-7210	PROG SUPPLIES-RENTAL B-DAY P...	0.00	0.00	0.00	0.00	0.00	0.00	1,608.00
02-70-99-160-5320	PART-TIME WAGES-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-160-6040	CONTRACTED PROF SRV-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	7,400.00
02-70-99-160-7210	PROGRAM SUPPLIES-FITNESS	0.00	0.00	0.00	0.00	0.00	470.00	470.00
02-70-99-160-7220	PROGRAM EQUIPMENT-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-161-5320	PART-TIME WAGES-PERSONAL T...	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
02-70-99-162-5320	PART-TIME WAGES-FITNESS CLA...	0.00	0.00	0.00	0.00	0.00	0.00	34,560.00
02-70-99-162-6110	CONTRACTUAL PROG EXP-FITNE...	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
02-70-99-162-7210	PROGRAM SUPPLIES-FITNESS CL...	0.00	0.00	0.00	0.00	0.00	0.00	

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

								Defined Budgets
		2016	2016	2017	2017	2018	2018	2019
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
02-70-99-162-7220	PROGRAM EQUIPMENT-FITNESS ...	0.00	0.00	0.00	0.00	0.00	0.00	
02-70-99-999-6110	CONTRACTUAL PROG EXP NON S...	0.00	0.00	0.00	0.00	0.00	0.00	4,680.00
	Expense Total:	2,623,808.00	2,158,657.33	2,825,904.00	2,310,902.51	3,034,193.00	2,505,934.61	3,209,098.00
	Fund: 02 - RECREATION Surplus (Deficit):	8,663.00	443,686.81	-307,958.00	137,384.33	-508,951.00	-54,554.44	-350,287.00
	Report Surplus (Deficit):	8,663.00	443,686.81	-307,958.00	137,384.33	-508,951.00	-54,554.44	-350,287.00

OTHER FUNDS



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 2019 Budget
Fund: 03 - MUSEUM								
Revenue								
03-01-01-001-4040	INTEREST ON INVESTMENTS	0.00	3.74	0.00	7.76	0.00	65.72	60.00
	Revenue Total:	0.00	3.74	0.00	7.76	0.00	65.72	60.00
Expense								
03-01-01-001-6400	MUSEUM DISPLAY	0.00	0.00	0.00	0.00	0.00	0.00	4,654.00
	Expense Total:	0.00	0.00	0.00	0.00	0.00	0.00	4,654.00
	Fund: 03 - MUSEUM Surplus (Deficit):	0.00	3.74	0.00	7.76	0.00	65.72	-4,594.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 2019 Budget
Fund: 06 - LIABILITY INSURANCE								
Revenue								
06-01-01-001-4010	PROPERTY TAXES - WILL CO.	113,471.00	111,316.13	121,137.00	122,493.59	97,267.00	99,053.88	105,650.00
06-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	6,759.00	6,985.10	7,618.00	7,577.84	6,007.00	6,396.94	6,824.00
06-01-01-001-4040	INTEREST ON INVESTMENTS	3.00	21.36	10.00	160.36	200.00	1,019.14	1,000.00
06-01-01-001-4080	MISCELLANEOUS INCOME	0.00	18,903.00	0.00	0.00	0.00	0.00	
	Revenue Total:	120,233.00	137,225.59	128,765.00	130,231.79	103,474.00	106,469.96	113,474.00
Expense								
06-01-01-001-6410	GENERAL LIABILITY & WORKERS ...	106,000.00	156,245.00	146,554.00	146,553.12	125,000.00	124,670.40	115,000.00
06-01-01-001-6420	WORKER'S COMPENSATION	45,000.00	44,461.00	0.00	0.00	0.00	0.00	
	Expense Total:	151,000.00	200,706.00	146,554.00	146,553.12	125,000.00	124,670.40	115,000.00
	Fund: 06 - LIABILITY INSURANCE Surplus (Deficit):	-30,767.00	-63,480.41	-17,789.00	-16,321.33	-21,526.00	-18,200.44	-1,526.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
Fund: 07 - I.M.R.F.								
Revenue								
07-01-01-001-4010	PROPERTY TAXES - WILL CO.	225,532.00	224,815.20	201,148.00	198,763.24	283,590.00	282,665.94	253,587.00
07-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	13,381.00	13,875.25	12,442.00	12,566.44	17,900.00	18,647.15	16,733.00
07-01-01-001-4040	INTEREST ON INVESTMENTS	8.00	131.53	100.00	204.85	250.00	1,215.46	800.00
07-01-01-001-4150	REIMBURSEMENTS	3,794.00	0.00	4,410.00	0.00	0.00	0.00	
	Revenue Total:	242,715.00	238,821.98	218,100.00	211,534.53	301,740.00	302,528.55	271,120.00
Expense								
07-01-01-001-6510	IMRF EMPLOYER CONTRIBUTION	310,000.00	263,817.76	294,000.00	272,073.02	312,500.00	301,718.13	304,500.00
	Expense Total:	310,000.00	263,817.76	294,000.00	272,073.02	312,500.00	301,718.13	304,500.00
	Fund: 07 - I.M.R.F. Surplus (Deficit):	-67,285.00	-24,995.78	-75,900.00	-60,538.49	-10,760.00	810.42	-33,380.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
Fund: 12 - PARK DONATION								
Revenue								
12-01-01-001-4460	FAIRFIELD RIDGE	0.00	0.00	0.00	0.00	5,000.00	0.00	
12-01-01-001-4790	WHITE ASH FARM	0.00	11,122.12	0.00	0.00	0.00	0.00	
12-01-01-001-4930	THE PRESERVE	0.00	16,683.18	0.00	32,317.02	61,172.00	25,450.11	
12-01-01-001-4940	ASHFORD PLACE	0.00	0.00	0.00	0.00	103,000.00	0.00	
12-01-01-001-4950	NORTH POINTE	0.00	0.00	0.00	0.00	0.00	0.00	173,692.00
	Revenue Total:	0.00	27,805.30	0.00	32,317.02	169,172.00	25,450.11	173,692.00
Expense								
12-01-01-001-8600	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	271,152.00	271,152.00	
	Expense Total:	0.00	0.00	0.00	0.00	271,152.00	271,152.00	0.00
	Fund: 12 - PARK DONATION Surplus (Deficit):	0.00	27,805.30	0.00	32,317.02	-101,980.00	-245,701.89	173,692.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
Fund: 13 - POLICE PROTECTION								
Revenue								
13-01-01-001-4040	INTEREST ON INVESTMENTS	0.00	40.98	0.00	83.22	0.00	677.83	700.00
	Revenue Total:	0.00	40.98	0.00	83.22	0.00	677.83	700.00
Expense								
13-01-01-001-6190	BUILDING ALARM SERVICES	1,650.00	1,430.88	1,650.00	1,539.91	1,650.00	1,931.76	47,299.00
	Expense Total:	1,650.00	1,430.88	1,650.00	1,539.91	1,650.00	1,931.76	47,299.00
	Fund: 13 - POLICE PROTECTION Surplus (Deficit):	-1,650.00	-1,389.90	-1,650.00	-1,456.69	-1,650.00	-1,253.93	-46,599.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 Budget
Fund: 14 - SPECIAL RECREATION								
Revenue								
14-01-01-001-4010	PROPERTY TAXES - WILL CO.	743,662.00	744,291.10	802,690.00	801,986.55	852,356.00	850,413.78	1,017,524.00
14-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	44,338.00	46,178.14	49,910.00	50,368.14	53,444.00	56,213.27	67,276.00
14-01-01-001-4040	INTEREST ON INVESTMENTS	14.00	369.62	300.00	1,299.41	2,000.00	12,306.55	8,000.00
	Revenue Total:	788,014.00	790,838.86	852,900.00	853,654.10	907,800.00	918,933.60	1,092,800.00
Expense								
14-01-01-001-5030	DIRECTOR OF PARKS&PLANNING	0.00	0.00	0.00	317.59	8,550.00	8,486.63	8,468.00
14-01-01-001-5070	DIRECTOR OF RECREATION	8,450.00	8,516.78	8,567.00	8,725.65	8,800.00	8,765.20	8,774.00
14-01-01-001-5310	FULL TIME STAFF	9,933.00	10,239.44	12,500.00	9,911.60	0.00	0.00	
14-01-01-001-6110	CONTRACTUAL PROGRAM EXP	5,000.00	680.00	5,000.00	0.00	0.00	0.00	
14-01-01-001-6160	SPECIAL REC ASSC AGREEMENT ...	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00
14-01-01-001-6620	PROF/CONSULTING SERVICES	10,000.00	0.00	15,000.00	0.00	0.00	0.00	
14-01-01-001-6640	PORTABLE RESTROOM RENTAL	3,400.00	3,775.00	2,125.00	3,704.83	2,150.00	5,124.07	4,550.00
14-01-01-001-6750	HEALTH, LIFE & DENTAL INSUR...	0.00	0.00	0.00	0.00	0.00	0.00	
14-01-01-001-7900	VEHICLES	0.00	0.00	28,000.00	23,756.00	0.00	0.00	
14-01-01-001-8060	CAPITAL ADA TRANSITION	0.00	0.00	50,000.00	22,867.26	50,000.00	20,487.54	50,000.00
14-01-01-001-8410	PARK IMPROVEMENTS-CAPITAL	0.00	0.00	415,000.00	388,345.32	419,392.00	94,429.40	1,197,000.00
14-01-01-001-8600	TRANSFER TO OTHER FUNDS	730,231.00	0.00	0.00	0.00	0.00	0.00	
14-70-01-001-8540	BUILDINGS	0.00	0.00	225,000.00	0.00	550,000.00	550,000.00	
	Expense Total:	1,152,014.00	408,211.22	1,146,192.00	842,628.25	1,423,892.00	1,072,292.84	1,653,792.00
	Fund: 14 - SPECIAL RECREATION Surplus (Deficit):	-364,000.00	382,627.64	-293,292.00	11,025.85	-516,092.00	-153,359.24	-560,992.00

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
Fund: 15 - SOCIAL SECURITY								
Revenue								
15-01-01-001-4010	PROPERTY TAXES - WILL CO.	160,025.00	159,335.04	148,102.00	147,916.84	163,802.00	164,284.48	193,616.00
15-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	9,448.00	9,839.15	9,165.00	9,250.51	10,227.00	10,778.86	12,706.00
15-01-01-001-4040	INTEREST ON INVESTMENTS	8.00	64.29	50.00	120.45	150.00	904.41	180.00
15-01-01-001-4150	REIMBURSEMENTS	2,030.00	0.00	0.00	0.00	0.00	0.00	
	Revenue Total:	171,511.00	169,238.48	157,317.00	157,287.80	174,179.00	175,967.75	206,502.00
Expense								
15-01-01-001-6520	SOCIAL SECURITY/MEDICARE PY...	202,000.00	175,086.85	190,000.00	170,055.38	191,800.00	177,139.23	208,800.00
	Expense Total:	202,000.00	175,086.85	190,000.00	170,055.38	191,800.00	177,139.23	208,800.00
	Fund: 15 - SOCIAL SECURITY Surplus (Deficit):	-30,489.00	-5,848.37	-32,683.00	-12,767.58	-17,621.00	-1,171.48	-2,298.00
	Report Surplus (Deficit):	-494,191.00	314,722.22	-421,314.00	-47,733.46	-669,629.00	-418,810.84	-475,697.00

DEBT SERVICES



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019 2019 Budget
Fund: 08 - DEBT SERVICE								
Revenue								
08-01-01-001-4010	PROPERTY TAXES - WILL CO.	925,495.00	925,452.86	855,369.00	864,388.96	916,170.00	910,812.50	1,019,205.00
08-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	55,103.00	57,457.46	53,222.00	54,294.98	57,454.00	60,259.58	67,447.00
08-01-01-001-4300	BOND PROCEEDS	0.00	1,625,000.00	0.00	0.00	0.00	0.00	
	Revenue Total:	980,598.00	2,607,910.32	908,591.00	918,683.94	973,624.00	971,072.08	1,086,652.00
Expense								
08-01-01-001-8000	BOND PRINCIPAL PAYMENTS	866,000.00	866,000.00	830,000.00	855,000.00	579,000.00	579,000.00	754,000.00
08-01-01-001-8008	BOND ESCROW PAYMENTS	0.00	1,602,065.53	0.00	0.00	0.00	0.00	
08-01-01-001-8009	BOND ISSUE FEES	0.00	21,975.00	0.00	0.00	0.00	0.00	
08-01-01-001-8010	BOND INTEREST	114,598.00	114,597.50	78,591.00	63,970.56	394,624.00	391,977.31	332,652.00
08-01-01-001-8015	TRUST FEES	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
	Expense Total:	980,598.00	2,604,638.03	908,591.00	918,970.56	973,624.00	970,977.31	1,088,652.00
Fund: 08 - DEBT SERVICE Surplus (Deficit):		0.00	3,272.29	0.00	-286.62	0.00	94.77	-2,000.00
Report Surplus (Deficit):		0.00	3,272.29	0.00	-286.62	0.00	94.77	-2,000.00

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, 2019:

General Obligation Bond Indebtedness @ 12/31/19			
Issue	Principal	Interest	Total
G.O. Limited Series 2015A	0	0	0
G.O. Limited Refunding Series 2016A	1,300,000	156,704	1,456,704
G.O. Limited Series 2017	9,520,000	1,816,350	11,336,350
G.O. Limited Series 2018	75,000	1,492	76,492
Total	\$10,895,000	\$1,974,546	\$12,869,546

The District has four 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 (\$74,000 in principal and \$1,665 in interest) will 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 \$9,250,000 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 the Prairie Activity and Recreation Center at Bott Park. The 2017 issue is expected to be retired in the 2030 fiscal year.

The District issued \$980,000 in general obligation bonds in fiscal year 2018. The 2018 issue was the remaining \$980,000 of the \$10,500,000 bond referendum approved by voters in the November, 2016 general election and will help fund the same projects listed above for the 2017 bond issue.

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 percentage of the Park District's unrestricted fund balances (General Fund). Financial statistics below for the 2017 fiscal year were derived from estimates for EAV and unrestricted ending fund balances.

Fiscal Year	General Obligation Debt	Outstanding Debt as % of Debt Limit	Debt/Capita	% of Equalized Assessed Value	% of Unrestricted Fund Balance
2014	\$4,575,000	7.1%	\$43.57	0.20%	329%
2015	\$4,248,000	6.6%	\$40.46	0.18%	273%
2015A	\$3,419,000	5.3%	\$32.56	0.15%	189%
2016	\$2,583,000	3.9%	\$24.14	0.10%	115%
2017	\$11,673,830	15.9%	\$108.59	0.45%	447%
2018	\$11,649,000	15.7%	\$108.36	0.45%	428%
2019	\$10,895,000	14.7%	\$101.35	0.42%	618%

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 below calculation:

<u>Debt Limit (2019)</u>	<u>Amount</u>	<u>Percent</u>
2017 Equalized Assessed Valuation (EAV):	<u>\$2,577,065,318</u>	
Debt Limit @ 2.875% of EAV:	\$74,090,628	100%
Outstanding Debt:	<u>-10,895,000</u>	<u>14.7%</u>
Debt Margin:	\$63,195,628	85.3%

ANNUAL DEBT SERVICE LEVY | BOND PAYMENT SCHEDULE

General Obligation Limited Tax Bonds

	Levy Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Payable	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Series 2015A		75,665											
Series 2016A		168,866	165,680	167,494	164,190	160,886	157,582	159,278	165,856	162,198	153,540		
Series 2017		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		556,521	76,492										
Total Annual Debt Service Levy		<u>1,086,652</u>	<u>1,077,772</u>	<u>1,166,594</u>	<u>1,196,390</u>	<u>1,229,536</u>	<u>1,240,882</u>	<u>1,251,028</u>	<u>1,270,006</u>	<u>1,277,548</u>	<u>1,278,890</u>	<u>1,134,150</u>	<u>746,750</u>

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.

CAPITAL IMPROVEMENT PLAN- FISCAL YEAR 2019

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 include:

Repair and Replacement

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

Replacement of non-energy efficient equipment

- HVAC
- Lighting systems

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 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; 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. 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 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.

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.

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 aid in the efforts to repair, rebuild and expand infrastructure in legislative district.

KEY CAPITAL PROJECTS-2019

Heritage Meadows Park, Indian Oaks, Reserve, Heritage Lakes and Kelly Park Playground Replacements: In accordance with the District's Comprehensive master plan, the district will be replacing five (5) neighborhood park playgrounds in 2019

Gregory B. Bott Community Park Playground Budget - \$1,000,000.00: Built in 2002, this Playground on one of the more popular in the District and its usage is expected to double with the opening of PARC in 2019. The new playground plan includes an all-inclusive play structure as well as a challenge course and improvements to the existing basketball and skate park.

Eaton Preserve Barn Site redevelopment Budget \$50,000.00: In late 2018 the District removed the barn at Eaton Preserve Park. Plans include historical signage and seating area on the foundation of the former barn, as well as improvements to the remaining historic structures.

Village Green Shelter Replacement Budget \$100,000.00: Village Green park located at the center of Downtown Plainfield has been undergoing improvements over the last few years. One of the last items to be enhanced has been the picnic shelter area located on the North edge of the Park. In 2019 the District plans to remove and replace the aging structure.

Gregory B. Bott Community Park Ballfield light improvements Budget \$365,000.00: Awarded in 2018, construction will begin in Spring 2019 to install lights at two (2) ball fields at Bott Park.

CAPITAL PROJECTS FUND BUDGET



Plainfield Township Park District, IL

Budget Worksheet Account Summary

For Fiscal: 2018 Period Ending: 12/31/2018

		2016 Total Budget	2016 Total Activity	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity	Defined Budgets 2019 2019 Budget
Fund: 09 - CAPITAL PROJECTS								
Revenue								
09-01-01-001-4040	INTEREST ON INVESTMENTS	80.00	102.31	10,000.00	0.01	100.00	0.00	100.00
09-01-01-001-4080	MISCELLANEOUS INCOME	791,739.00	-11,641.95	0.00	9,122.33	35,000.00	20,500.00	35,000.00
09-01-01-001-4230	CAPITAL INITIATIVE FEES	28,000.00	25,431.00	27,600.00	26,582.25	27,000.00	19,239.00	26,000.00
09-01-01-001-4270	TRANSFER FROM OTHER FUNDS	1,048,207.00	394,528.45	791,000.00	791,000.00	1,396,152.00	1,396,152.00	1,375,000.00
09-01-01-001-4400	GRANT REVENUE	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00
09-01-01-005-4040	INTEREST ON INVESTMENTS	0.00	0.00	0.00	19,819.84	25,000.00	107,041.68	25,000.00
09-01-01-005-4300	BOND PROCEEDS	0.00	0.00	4,500,000.00	9,520,000.00	980,000.00	980,000.00	340,000.00
09-01-01-005-4310	BOND PREMIUM	0.00	0.00	0.00	425,830.28	0.00	0.00	
	Revenue Total:	1,868,026.00	408,419.81	5,328,600.00	10,792,354.71	2,763,252.00	2,822,932.68	2,101,100.00
Expense								
09-01-01-001-6620	PROF/CONSULTING SERVICES	15,000.00	12,500.00	7,500.00	4,200.00	8,000.00	8,600.00	8,000.00
09-01-01-001-6631	INFORMATION TECHNOLOGY	206,000.00	52,857.47	133,263.00	58,961.33	131,600.00	75,537.83	6,200.00
09-01-01-001-7760	BUILDING REPAIRS	39,100.00	5,591.73	80,600.00	7,258.13	72,000.00	29,920.63	439,500.00
09-01-01-001-7781	PARK IMPROVEMENTS-NON CAP...	0.00	0.00	0.00	0.00	0.00	0.00	
09-01-01-001-7900	VEHICLES	104,566.00	104,594.00	138,600.00	95,389.00	122,320.00	92,345.00	71,029.00
09-01-01-001-7910	EQUIPMENT	85,342.00	10,700.00	40,000.00	23,308.50	65,000.00	69,666.00	53,250.00
09-01-01-001-8020	BIKE PATHS	859,984.00	89,997.35	50,000.00	0.00	60,000.00	9,123.58	300,000.00
09-01-01-001-8060	CAPITAL ADA TRANSITION	555,500.00	429,663.50	0.00	0.00	0.00	0.00	
09-01-01-001-8080	CAPITAL INITIATIVE FEE EXPENSE	35,000.00	18,910.16	35,000.00	4,170.20	35,000.00	3,850.00	40,000.00
09-01-01-001-8410	PARK IMPROVEMENTS-CAPITAL	281,500.00	202,775.57	167,500.00	163,415.61	261,000.00	205,246.59	805,000.00
09-01-01-001-8550	CLOW STEPHENS	7,083.00	3,350.00	3,700.00	0.00	3,700.00	0.00	3,700.00
09-01-01-001-9990	CONTINGENCY	50,000.00	0.00	100,000.00	0.00	0.00	0.00	
09-01-01-005-8009	BOND ISSUE FEES	0.00	0.00	0.00	82,064.51	25,000.00	12,450.00	17,000.00
09-01-01-005-8410	PARK IMPROVEMENTS-CAPITAL	0.00	0.00	945,000.00	310,682.03	860,337.00	265,173.20	715,000.00
09-70-01-001-8540	BUILDINGS - ADA	0.00	0.00	219,209.00	0.00	225,144.00	225,144.00	

Budget Worksheet

For Fiscal: 2018 Period Ending: 12/31/2018


		2016	2016	2017	2017	2018	2018	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2019
								2019 Budget
09-70-01-005-6620	PROF/CONSULTING SERVICES	0.00	0.00	50,000.00	251.60	0.00	0.00	
09-70-01-005-8540	BUILDINGS	0.00	0.00	3,500,000.00	1,101,512.52	10,200,000.00	8,429,228.41	1,700,000.00
Expense Total:		2,239,075.00	930,939.78	5,470,372.00	1,851,213.43	12,069,101.00	9,426,285.24	4,158,679.00
Fund: 09 - CAPITAL PROJECTS Surplus (Deficit):		-371,049.00	-522,519.97	-141,772.00	8,941,141.28	-9,305,849.00	-6,603,352.56	-2,057,579.00
Report Surplus (Deficit):		-371,049.00	-522,519.97	-141,772.00	8,941,141.28	-9,305,849.00	-6,603,352.56	-2,057,579.00

CAPITAL PROJECTS LISTING

FY 2019 Projects	Final	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Vehicles							
Replacement - F350 with Plow		\$ 35,000	\$ -	\$ -		Replacement vehicle for #10	New
Replace #18 Stake Bed/Dump		\$ 36,029	\$ -	\$ -		Replace stakebed with Dump	Ordered in 2018
Vehicle Total		\$ 71,029	\$ -	\$ -	\$ -		
Equipment							
Replace 6' Mower		\$ 15,000	\$ -	\$ -		Replace (1) zero Turn 6' mower	
Replace Ballfield Groomer		\$ 13,250	\$ -	\$ -		Replace Existing Groomer	
Small landscape Trailer		\$ 5,000	\$ -	\$ -		For single mower	
Field Stripper		\$ 5,000	\$ -	\$ -		Replace-Constant Repair	
Kubota/brush-PARC		\$ 15,000	\$ -	\$ -		Kubota for PARC /Bott Park	
Equipment Total		\$ 53,250	\$ -	\$ -	\$ -		
Playgrounds/Parks							
Heritage Meadows Playground		\$ 5,000		\$ 62,000		Built in 2001 current playground is in poor condition and replacement parts are becoming expensive to purchase.	Equipment purchased in 2018 thru Grant. Cost is install only - \$62,515.99 CIP
Four Seasons Master Plan		\$ 50,000	\$ -	\$ -	\$ -	Begin masterplanning process and survey work for Four Seasons Park	
Bott Park Playground and Plan		\$ 100,000		\$ 600,000	\$ 300,000	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 development - Budler Park, (Potential second park)		\$ 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.

FY 2019 Projects	Final	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Norman Greenway Park Repurpose		\$ 25,000		\$ 25,000		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.	
Indian Oaks Park		\$ 10,000		\$ 45,000		Built in 2003 this playground has experienced an excessive number of repairs over the last (2)years due to aging equipment	Equipment purchased in 2018 thru Grant. Cost is install only \$36,124.36 CIP
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
Bott Park Field and Light improvements					\$ 365,000	Bott Park (3) field lighting improvements-Contract	Referendum Bond Contingent for 2017

FY 2019 Projects	Final	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Kelly Park		\$ 60,000		\$ 60,000		Built in 2001 and experiencing multiple repairs. Will include resurface of basketball court	
Clearwater Springs		\$ 35,000		\$ 35,000		Built in 1999 and close to Andrew Meari park plan is to remove and replace with swings and make path and fishing station improvements	
Heritage Lakes		\$ 45,000		\$ 45,000		Built in 1999 this playground is in need of replacement	

FY 2019 Projects	Final	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Eaton Preserve Barn Redevelopment		\$ 25,000		\$ 25,000		Add interperative area to former barn floor and east wall	
Reserve Park Playground		\$ 75,000		\$ 75,000		Built in 2001 Park will include resurface of basketball court and addition of fishing stations along water edge	
Demo and Replace Van Horn Bike Park Begin design work		\$ 100,000				Demo and replacement of Van horn Bike park	
Village Green Shelter replacement		\$ 75,000		\$ 25,000		Replace aging shelter at Village Green with new structure.	
NTEC Fence Replacement/Arena		\$ 30,000				Replace posts and fencing material at NTEC paddocks.	
Clow Stephens		\$ 3,700				Sculpture Installation	
Ottawa Street Pool Deck Repair/Replacement		\$ 75,000		\$ 50,000		Repurpose and replace splash area at OSP	

FY 2019 Projects	Final	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Capital Initiative Improvements			\$ 35,000			Improvements to Affiliate used facilities where the main benefactor is the Affiliate or excessive wear or preventative maintenance is due to specific usage.	
Playgrounds/Parks Total		\$ 828,700	\$ 35,000	\$ 1,197,000	\$ 715,000		
Land Acquisition							
Land Acquisition - Bike Path		\$ 300,000	\$ -	\$ -		Purchase land adjacent to Bridge/River Road	
Land Acquisition Total		\$ 300,000	\$ -	\$ -	\$ -		
Special Designation							
ADA General Transition				\$ 50,000		Improving issues identified within the ADA Transition Plan Carry \$25,000	
Special Designation Total		\$ -	\$ -	\$ 50,000	\$ -		
Marketing							
Park Signage		\$ 10,000	\$ -	\$ -		Updating of various Park signs throughout the District.	
Marketing Total		\$ 10,000	\$ -	\$ -	\$ -		
Information Technology							
Server upgrades		\$ 6,200	\$ -	\$ -		File Server and Window Upgrades	
Timekeeping Devices			\$ -	\$ -			
Information Technology Total		\$ 6,200	\$ -	\$ -	\$ -		
Structures							
Buildings							
Downstairs RAC Office remodel		\$ 5,000				Remodel IT office in lower RAC	

FY 2019 Projects	Final	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
Streams Facility redesign- Wood floors in dance room		\$ 30,000				Install wood floors in dance room and repurpose preschool room	
Van Horn Woods Restroom Remodel		\$ 2,500	\$ 5,000	\$ 2,500		Remodel restrooms at VanHorn Woods	Capital Paid out of PSA funding
Fire/Security Upgrades		\$ 72,000	\$ -	\$ -		Address Fire/Security Systems at: RAC Streams NTEC Main, North, and South Shops	System Updating and Unification
PARC		\$ 300,000			\$ 1,700,000		Estimated Final Payment including retainage
Buildings Total		\$ 409,500	\$ 5,000	\$ 2,500	\$ 1,700,000		
		-					
Professional Services							
Misc. Pro. services		\$ 8,000	\$ -	\$ -		Misc. Surveying engineering/Phase 1	
Professional Services Total		\$ 8,000	\$ -	\$ -			
Total		\$ 1,686,679	\$ 40,000	\$ 1,249,500	\$ 2,415,000		
Grand Total Capital Replacements		\$			5,351,179		

5 YEAR CAPITAL IMPROVEMENT PLAN (2017-2021)



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.

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.

CI	Community Input	Improvements identified from Community Input Survey and Master Plan process. Or other community input methods to expand and enhance recreational services
CS	Cost Savings	Recommended improvement would save the District operating expenses over the long term. Description of cost savings provide in project description or
RRM	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
LS	Life Safety	Improvements recommended to protect patrons or employees and address local, state or federal compliance requirements.
EI	Environmental Improvements	Improvements recommended to enhance the District's protection of the
ES	Enhanced Services	Improvements recommended to improve or provide additional services.
ADA	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					
Total		\$7,500.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
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			
Total		\$3,580,600.00	\$5,900,000.00	\$970,000.00	\$0.00	\$0.00	\$400,000.00
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 Replacment	RRM	\$12,000.00					
IT Switch	RRM	\$8,000.00					
Server Upgrades	ES				\$20,000.00		
Security Improvements	RRM			\$10,000.00			
Total		\$133,263.00	\$0.00	\$10,000.00	\$20,000.00	\$0.00	\$0.00
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
Total		\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00

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		
Champion Creek (2001)	RRM						\$60,000.00
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		
Ottawa Street Pool- Repair	RRM						\$250,000.00
Ponds (2000)-Playground	RRM				\$60,000.00		
Bott Park Playground	RRM		\$115,000.00				
Reserve (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	
Total		\$1,166,200.00	\$230,000.00	\$225,000.00	\$250,000.00	\$225,000.00	\$370,000.00

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
Clearwater	ADA/RRM				\$50,000.00		
Commons Park	ADA/RRM	\$5,000.00					
Cumberland	ADA/RRM						\$60,000.00
Eaton Preserve (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						\$50,000.00
Ponds	ADA/RRM				\$60,000.00		
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			
Total		\$593,000.00	\$495,000.00	\$290,000.00	\$335,000.00	\$320,000.00	\$270,000.00
Total Capital Expense		\$5,764,163.00	\$6,738,000.00	\$1,613,000.00	\$753,000.00	\$660,000.00	\$1,093,000.00

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		
Total	\$9,500,000.00	\$1,000,000.00	\$330,000.00	\$0.00	\$0.00
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		
Total	\$1,516,000.00	\$575,000.00	\$660,000.00	\$700,000.00	\$700,000.00
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
Total	\$27,500.00	\$27,500.00	\$27,500.00	\$27,500.00	\$27,500.00
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
Total	\$1,204,662.00	\$6,483,999.00	\$1,348,499.00	\$752,999.00	\$727,499.00
	\$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 Replacment (Years)
1	2005	CHEVY SILV.	Truck	12	Surplus2015
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 Replacment (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 Replacment (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 bommer 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 replacment, 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	

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

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

Village Green	Playground Equipment (Rain Garden/splash Pad)	20	2010	2030	
Village Green	Tennis/Basketball Court	20	2010	2030	
Vintage Harvest	Playground Equipment	19	2001	2020	
Walkers Grove	Playground Equipment	18	2016	2034	
Waters Edge	Playground Equipment	18	2006	2024	
Wexford	Playground Equipment (2-5)	18	1998	2025	
Wexford	Playground Equipment (2-12)	18	2007	2025	
Whisper Glen	Playground Equipment	18	2007	2025	
Whisper Glen	Shelter	18	2015	2033	
Winding Creek	Playground Equipment	18	2009	2027	
Windsor Ridge	Playground Equipment	18	2013	2031	
Woodside	Playground Equipment	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) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
- 3) Unrestricted Fund Balance – is made up of three components:
 - A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
 - B) Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
 - C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

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

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board of 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 purchases price plus costs such as legal fees and filing fees; improvements such as parking lots, fences, pedestrian bridges, landscaping.

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

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

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

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

Depreciation

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

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

Capital Assets Useful Lives are as follows:

	Useful Life in Years	Capitalization Threshold	Inventory Threshold
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.

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.

	Full Subsidy	Full Recovery/ No Subsidy	Enterprise/ Profit Center
Who Benefits	High community benefit	Primarily the participant but all citizens to some extent	Participant only
Who Pays	The community primarily through sponsorships and donations and lastly through taxation. NO USER FEES	Participant and the community split the cost	Participant pays the full cost
Desirability or feasibility of fees	Not desirable or feasible	Desirable and feasible	Desirable and feasible
Example program or services	Movies in the Park Patriotic Picnic	Teen and Senior programming	Dance, Youth sports, Great Adventures
Cost Recovery Structure	None or very little	Direct costs plus 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 email 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.

APPENDIX E

PROPERTY TAX HISTORY

	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	Levy Year 2017	Estimated Levy Year 2018
Total Assessed Value	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	2,577,065,318	2,712,000,000
% Change in EAV	5.59%	0.22%	-6.98%	-6.54%	-6.89%	-4.27%	0.11%	3.17%	6.16%	4.66%	5.24%
Tax Extension											
Aggregate Levy	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	4,669,722	4,837,816
Bonds	824,098	857,701	832,976	864,124	900,398	864,704	970,922	983,318	920,821	971,522	1,086,652
Special Recreation	465,542	327,358	490,527	491,171	571,937	539,075	775,450	790,797	854,337	907,047	1,084,800
Total Extension	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	6,548,291	7,009,268
% Change in Tax Extension											
Aggregate Levy	6.08%	1.44%	2.62%	1.96%	4.83%	1.40%	2.95%	1.19%	1.32%	3.12%	3.60%
Bonds	3.45%	4.08%	-2.88%	3.74%	4.20%	-3.96%	12.28%	1.28%	-6.36%	5.51%	11.85%
Special Recreation	19.80%	-29.68%	49.84%	0.13%	16.44%	-5.75%	43.85%	1.98%	8.03%	6.17%	19.60%
Total % Change	6.76%	-0.98%	4.75%	2.07%	5.79%	-0.17%	8.24%	1.31%	0.96%	3.88%	7.04%
Tax Rate											
Aggregate Levy	0.1315	0.1331	0.1468	0.1602	0.1805	0.191	0.1965	0.1924	0.1839	0.1812	0.1784
Bonds	0.0285	0.0296	0.0309	0.0343	0.0384	0.0385	0.0432	0.0423	0.0374	0.0377	0.0401
Special Recreation	0.0161	0.0113	0.0182	0.0195	0.0244	0.0240	0.0345	0.0340	0.0347	0.0352	0.0400
Total Direct Tax Rate	0.1761	0.1740	0.1959	0.2140	0.2433	0.2535	0.2742	0.2687	0.2560	0.2541	0.2585

o Report displays the change in Equalized Assessed Value, Total Tax Extension, and Tax Rate from 2008 Actual through 2018 Estimated.

APPENDIX F

ORDINANCE NO. 2019-01 | 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 1ST DAY OF JANUARY, 2019 AND ENDING ON THE 31ST DAY OF DECEMBER, 2019.

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 Activity & Recreation Center, Plainfield, Illinois on the 9th day of January, 2019 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, 2019 and ending December 31, 2019, 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 1st day of January, 2019 and ending on the 31st day December, 2019.

PLAINFIELD PARK DISTRICT
CORPORATE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	3,198,700
REPLACEMENT TAXES	30,000
INTEREST	43,000
ATHLETIC FIELD FEES	101,000
OTHER	51,710
TOTAL REVENUES:	<u>3,424,410</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	1,464,788	1,611,267
HEALTH INSURANCE	486,000	534,600
STAFF DEVELOPMENT	71,200	78,320
MATERIALS & SUPPLIES	266,650	293,315
UTILITIES	93,500	102,850
CONTRACTUAL SERVICES	562,845	619,130
MAINTENANCE & REPAIRS	74,000	81,400
TRANSFER TO CAPITAL PROJECTS	1,050,000	1,155,000
OTHER	14,000	15,400
CONTINGENCY	300,000	330,000
TOTAL EXPENSES:	<u>4,382,983</u>	<u>4,821,281</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$2,790,248
TOTAL ESTIMATED REVENUE	\$3,424,410	
TOTAL ESTIMATED EXPENSES	<u>(\$4,382,983)</u>	<u>-\$958,573</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$1,831,675</u>

PLAINFIELD PARK DISTRICT
RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	1,050,000
INTEREST	35,000
PROGRAMS	1,644,391
RENTALS	67,620
BROCHURE ADVERTISING	25,000
OTHER	36,800
TOTAL REVENUES:	<u>2,858,811</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	1,504,375	1,654,813
HEALTH INSURANCE	230,000	253,000
STAFF DEVELOPMENT	36,434	40,077
MATERIALS & SUPPLIES	260,765	286,842
UTILITIES	113,474	124,821
CONTRACTUAL SERVICES	425,120	467,632
MAINTENANCE & REPAIRS	35,600	39,160
OTHER	28,330	31,163
TRANSFER TO CAPITAL PROJECTS	325,000	357,500
CONTINGENCY	250,000	275,000
TOTAL EXPENSES:	<u>3,209,098</u>	<u>3,530,008</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$1,969,453
TOTAL ESTIMATED REVENUE	\$2,858,811	
TOTAL ESTIMATED EXPENSES	<u>(\$3,209,098)</u>	<u>-\$350,287</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$1,619,166</u>

PLAINFIELD PARK DISTRICT
MUSEUM FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	0
INTEREST	60
TOTAL REVENUES:	<u>60</u>

ESTIMATED EXPENSES:

		APPROPRIATION
CONTRACTUAL SERVICES	4,654	<u>5,119</u>
TOTAL EXPENSES:	<u>4,654</u>	<u>5,119</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$4,594
TOTAL ESTIMATED REVENUE	\$60	
TOTAL ESTIMATED EXPENSES	<u>(\$4,654)</u>	<u>(\$4,594)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$0</u>

PLAINFIELD PARK DISTRICT
LIABILITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	112,474
INTEREST	1000
TOTAL REVENUES:	<u>113,474</u>

ESTIMATED EXPENSES:

		APPROPRIATION
GENERAL LIABILITY & WORKER'S COMPENSATION	115,000	<u>126,500</u>
TOTAL EXPENSES:	<u>115,000</u>	<u>126,500</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$103,125
TOTAL ESTIMATED REVENUE	\$113,474	
TOTAL ESTIMATED EXPENSES	<u>(\$115,000)</u>	<u>(\$1,526)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$101,599</u>

PLAINFIELD PARK DISTRICT
IMRF FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	270,320
INTEREST	800
REIMBURSEMENTS	0
TOTAL REVENUES:	<u>271,120</u>

ESTIMATED EXPENSES:

		APPROPRIATION
IMRF EMPLOYER CONTRIBUTION	304,500	<u>334,950</u>
TOTAL EXPENSES:	<u>304,500</u>	<u>334,950</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$112,536
TOTAL ESTIMATED REVENUE	\$271,120	
TOTAL ESTIMATED EXPENSES	<u>(\$304,500)</u>	<u>(\$33,380)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$79,156</u>

PLAINFIELD PARK DISTRICT
DEBT SERVICE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	1,086,652
TOTAL REVENUES:	<u>1,086,652</u>

ESTIMATED EXPENSES:

		APPROPRIATION
BOND PRINCIPAL PAYMENTS	754,000	<u>829,400</u>
BOND INTEREST	332,652	365,917
OTHER	2,000	<u>2,200</u>
TOTAL EXPENSES:	<u>1,088,652</u>	<u>1,197,517</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$8,756
TOTAL ESTIMATED REVENUE	\$1,086,652	
TOTAL ESTIMATED EXPENSES	<u>(\$1,088,652)</u>	<u>-\$2,000</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$6,756</u>

PLAINFIELD PARK DISTRICT
CAPITAL PROJECTS FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
TRANSFER FROM OTHER FUNDS	1,375,000
INTEREST ON INVESTMENTS	25,100
CAPITAL INITIATIVE FEES	26,000
REFERENDUM BOND PROCEEDS	340,000
OTHER INCOME	335,000
TOTAL REVENUES:	<u>2,101,100</u>

ESTIMATED EXPENSES:

		APPROPRIATION
PROFESSIONAL SERVICES	8,000	8,800
BUILDING/STRUCTURE REPAIRS	439,500	483,450
INFORMATION TECHNOLOGY	6,200	6,820
CAPITAL INITIATIVE	40,000	44,000
VEHICLES	71,029	78,132
EQUIPMENT	53,250	58,575
BIKE PATHS	300,000	330,000
PARK IMPROVEMENTS	805,000	885,500
CLOW STEPHENS	3,700	4,070
REFERENDUM BONDS-ISSUANCE FEES	17,000	18,700
REFERENDUM BONDS-PARK IMPROVEMENTS	715,000	786,500
REFERENDUM BONDS-RECREATION CENTER	1,700,000	1,870,000
TOTAL EXPENSES:	<u>4,158,679</u>	<u>4,574,547</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019	\$4,176,168
TOTAL ESTIMATED REVENUE	\$2,101,100
TOTAL ESTIMATED EXPENSES	<u>(\$4,158,679)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019	<u>\$2,118,589</u>

PLAINFIELD PARK DISTRICT
PARK DONATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
OTHER	<u>173,692</u>
TOTAL REVENUES:	<u><u>173,692</u></u>

ESTIMATED EXPENSES:

		APPROPRIATION
TRANSFER TO OTHER FUNDS	<u>0</u>	<u>0</u>
TOTAL EXPENSES:	<u><u>0</u></u>	<u><u>0</u></u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$283,770
TOTAL ESTIMATED REVENUE	\$173,692	
TOTAL ESTIMATED EXPENSES	<u>\$0</u>	<u>\$173,692</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u><u>\$457,462</u></u>

PLAINFIELD PARK DISTRICT
POLICE PROTECTION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
INTEREST	700
TOTAL REVENUES:	<u>700</u>

ESTIMATED EXPENSES:

		APPROPRIATION
CONTRACTUAL SERVICES	47,299	<u>52,029</u>
TOTAL EXPENSES:	<u>47,299</u>	<u>52,029</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$46,599
TOTAL ESTIMATED REVENUE	\$700	
TOTAL ESTIMATED EXPENSES	<u>(\$47,299)</u>	<u>-\$46,599</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$0</u>

PLAINFIELD PARK DISTRICT
SPECIAL RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	1,084,800
INTEREST	8000
TOTAL REVENUES:	<u>1,092,800</u>

ESTIMATED EXPENSES:

		<u>APPROPRIATION</u>
SALARIES & WAGES	17,242	18,966
SPECIAL RECREATION ASSOCIATION AGREEMENT	385,000	423,500
CAPITAL PROJECTS-ADA	1,247,000	1,371,700
OTHER	4,550	5,005
TOTAL EXPENSES:	<u>1,653,792</u>	<u>1,819,171</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$699,012
TOTAL ESTIMATED REVENUE	\$1,092,800	
TOTAL ESTIMATED EXPENSES	<u>(\$1,653,792)</u>	<u>-\$560,992</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$138,020</u>

PLAINFIELD PARK DISTRICT
SOCIAL SECURITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2019

ESTIMATED REVENUES:

	2019 BUDGET
PROPERTY TAXES	206,322
INTEREST	180
TOTAL REVENUES:	<u>206,502</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SOCIAL SECURITY/MEDICARE PAYMENTS	208,800	<u>229,680</u>
TOTAL EXPENSES:	<u>208,800</u>	<u>229,680</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2019		\$78,110
TOTAL ESTIMATED REVENUE	\$206,502	
TOTAL ESTIMATED EXPENSES	<u>(\$208,800)</u>	<u>-\$2,298</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2019		<u>\$75,812</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 1st, 2019 and ending December 31st, 2019 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31st, 2019 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, 2019

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE	\$4,382,983	\$4,821,281
RECREATION	\$3,209,098	\$3,530,008
MUSEUM	\$4,654	\$5,119
LIABILITY	\$115,000	\$126,500
IMRF	\$304,500	\$334,950
DEBT SERVICE	\$1,088,652	\$1,197,517
CAPITAL PROJECTS	\$4,158,679	\$4,574,547
PARK DONATION	\$0	\$0
POLICE PROTECTION	\$47,299	\$52,029
SPECIAL RECREATION	\$1,653,792	\$1,819,171
SOCIAL SECURITY	\$208,800	\$229,680
TOTAL SUMMARY OF ALL FUNDS	\$15,173,457	\$16,690,802

SECTION 3.

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$10,272,371.00
- (b) As estimate of the cash expected to be received during the fiscal year from sources is \$11,329,321.00
- (c) An estimate of the expenditures contemplated for the fiscal year is \$15,173,457.00
- (d) An estimate of the cash to be on hand at the end of fiscal year is \$6,428,235.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$7,009,268.00

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 form 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 9th day of January, 2019.

AYES:_____ NAYS:_____ ABSENT:_____ ABSTAIN:_____

PLAINFIELD TOWNSHIP PARK DISTRICT

By:_____

Mary Kay Ludemann, President

ATTEST:

Wendi Calabrese, Secretary

APPENDIX G

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 measurable and available and where expenditures are recorded when the liability is incurred. “Measurable” 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 1st 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.)