



ANNUAL BUDGET 2020

For the Fiscal Year Ended
December 31, 2020



Plainfield 
PARK DISTRICT




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Principal Officials

Board of Commisioners

Ridgley Ann “Mimi” Poling,
President

Bill Thoman,
Vice President

Syed Abedij,
Commissioner

Rob Ayres,
Commissioner

Mary Kay Ludemann,
Commissioner

Jason Rausch,
Commissioner

Heath Wright,
Commissioner

Leadership Team

Carlo Capalbo, MPA, CPRE,
Executive Director

Maureen Nugent, MBA, CPRP,
Deputy Director

Wendi Calabrese, CPRP,
Director of Administrative Services

Jennifer Rooks-Lopez,
CPRP, ASLA, LEED AP BD & C,
Director of Parks & Planning

Andy Dunfee, CPRP, CPO,
Director Recreation and Facilities

Administrative Office

**Plainfield Township Park District
Recreation Administrative Center**

23729 West Ottawa Street
Plainfield, IL 60544





Missions, 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

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 2020 Budget Transmittal

Honorable Commissioners:

We are pleased to present for your consideration the proposed 2020 Plainfield Township Park District Budget and Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2020 and ending December 31, 2020.

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 public 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.



Executive Summary

Fiscal 2020 Budget Transmittal (cont.)

Fiscal Year 2019

As the District progressed through year four 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.

The goal of "improving and maintaining a quality system of parks and facilities that excite the community" resulted in a number of accomplishments in 2019 including:

- The Prairie Activity & Recreation Center (PARC), the District's first recreation center, opened on January 1, 2019. The facility's amenities include the 4,000-square-foot Prairie Fit fitness center, fitness studio, four (4) 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 in the State of Illinois 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. PARC received a "Best Green Practices" award from the American Society of Heating, Refrigeration, and Air Conditioning Engineers, Inc. and Passive House Certification from Chicago-based Passive House Institute U.S. PARC is the first public recreation center in the State of Illinois and the U.S. to receive the designation.
- The Streams Recreation Center was remodeled to become the exclusive home to District dance programming with three dedicated dance studios and an expanded waiting area.
- Play equipment was replaced at Heritage Meadows and Heritage Lakes Parks with the assistance of an \$86,000 grant award from Game Time. Indian Oaks, Reserve, and Kelly Park playgrounds were also replaced. Kids Around the World, an Illinois-based non-profit organization, reclaimed four (4) of the playground's equipment to refurbish and reinstall in developing communities overseas.
- Improvements were also made to Gregory B. Bott Park, at the existing basketball courts, and included installation of lights in two ball fields.
- The District constructed a playground within an underserved portion of its boundaries under an intergovernmental agreement with the Village of Romeoville. The District contributed \$100,000 toward the development of Budler Park which will be operated by the Village of Romeoville's parks department.
- The District's day camp program achieved American Camp Association Accreditation (ACA) in 2019. The ACA establishes policy guidelines for camp directors on key aspects of camp operations related to program quality, health, and safety aspects for campers and staff.

Executive Summary Fiscal 2020 Budget Transmittal (cont.)

- 2019'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.
- The District's 2018 Comprehensive Annual Financial Report (CAFR) qualified for the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the thirteenth consecutive year. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting.



Executive Summary Fiscal 2020 Budget Transmittal (cont.)

Fiscal Year 2020

Fiscal year 2020 marks the fifth year of its five-year Comprehensive Master Plan, focusing on the eighteen (18) core goal areas that are broken down into specific objectives correlating to each fiscal year.

These goals are 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.

The District budgeted an increase in consulting services of \$51,000 for the District's next five-year Comprehensive Master Plan. The District Master Plan's primary purpose is to create a vision and strategies for 2021-2026 to guide the continual development of the District, focusing on leisure enrichment opportunities by addressing community needs, interests, and trends. The Master Plan will include decision making tools to assist both staff and political leaders in making capital and operating investment decisions for park and recreational opportunities for the period of 2021-2026.

The District will be opening the revamped Gregory B. Bott Park, which will feature a new 40-yard dash challenge course. Playground upgrades will feature a new, cushioned artificial turf play surface, new accessible paths, and an ADA accessible expression swing.

Also, in 2020, the District's Capital Plan and Special Recreation funds will see increased use as the District moves ahead with four playground redevelopments.

Parks slated for redevelopment include:

- Brookside
- Clearwater
- Commons
- Woodside

The funding source for the above playgrounds is the February, 2020 general obligation limited tax park bonds in the amount of \$349,490.

The recreation department's goal of aggressively marketing programs within the community is supported by an increase of \$20,000 in 2020 marketing staff salaries, to reflect the graphic designer position becoming a full-time position in 2020, which was upgraded from a part time position in 2019.

The administrative department goal to develop an organizational culture of excellence is supported by \$56,000 in professional development funding in the 2020 budget.



Executive Summary

Fiscal 2020 Budget Transmittal (cont.)

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 and Kendall Counties.

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 is vested in the Park Board, whose members are responsible for passing ordinances, adopting the budget, and hiring 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. A healthy economy, as highlighted below, has a positive impact on District finances, allowing for discretionary spending on District programs by patrons and a healthy housing market allows for increased property tax revenue from new property assessed valuations.

In 2019, US Markets recovered from a volatile 2018. 2018 marked the worst year for stocks since 2008, and one in which the Dow fell 5.6%; the S&P 500 was down 6.2% and the NASDAQ fell 4%. In 2019, the US market marked a big milestone becoming the longest running bull market on record.

The Dow Jones Industrial Average, which measures the daily price movements of 30 large American companies on the NASDAQ and the New York Stock Exchange rose 22%. The S&P 500, a stock market index that tracks the stocks of 500 large-cap US companies and represents the stock market's performance by reporting the risks and returns of the biggest companies, rose 28.8%. The NASDAQ Composite Index, which is the market capitalization-weighted index of over 3,300 common equities listed on the NASDAQ stock exchange rose 35.2%. The 2019 market was fueled by the S&P and in large part by government spending, historic support from the Federal Reserve, and a dramatic rebound in corporate earnings.

The interest rate targeted by the Federal Reserve, the federal funds rate, is currently 1.75%. The Federal funds rate dropped three times in 2019, after years of steady increases following the Great Recession. The fed funds rate is critical in determining the U.S. economic outlook. It is used to set short-term interest rates, including banks' prime rate (the rate banks charge customers for loans), most adjustable-rate mortgages, and credit card rates.

Employment rates continued to be stable in 2019, with the U.S. employment rate down .40% from 2018 at 3.5%.

Illinois' unemployment rate was down .6% to 3.7% in 2019, and the unemployment rate in Will County, which encompasses 90% of our District's residents, was 3.0% in 2019.

The Consumer Price Index for All Urban Consumers (CPI-U) for the twelve-month period ending December 2019 was 2.3%, an increase of .40%. 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.

Executive Summary Fiscal 2020 Budget Transmittal (cont.)

New property development continued its four-year trend increase.

At the height of the housing boom in the mid-2000's, increases in yearly new property equalized assessed valuation (E.A.V.) were at \$200-\$300 million per year levels. The District forecasts twenty-five million dollars in new E.A.V. growth for the 2020 tax year and a 7.35% increase in the District's overall E.A.V. from \$2,8703,176,028 to \$2,902,000,000 representing a fifth consecutive year of increases.

The District's 2018 tax year property tax rate was .2591 cents per \$100 of assessed home valuation; 2019's property tax rate is estimated at .2529 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 2020, \$1,486,000 in transfers are budgeted to the Capital Projects Fund an increase of \$111,000.

The Budget Document

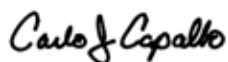
All exhibits are for discussion purposes only and are not legally-required documents. The annual budget is a living document that changes according to the activity and needs of the Park District and serves as a management tool for use by Park District staff and its Board of Commissioners. In addition, the budget also provides the background information for the Budget & Appropriation Ordinance.

The Budget & Appropriation Ordinance is a legally required document and is subject to a public hearing and board adoption. This ordinance is the basis for the annual audit of the District and is a summarization of the budget by fund and account type. The appropriations are the legal limits of spending and the basis for the tax levy. The Ordinance can be found in Appendix F.


Acknowledgments

The 2020 budget was prepared with the input from all levels of the District from program supervisors to the Board of Commissioners. The GFOA budget submittal is also reviewed and enhanced by the District's marketing department.

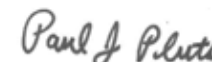
Respectfully Submitted,



Carlo J. Capalbo
Executive Director

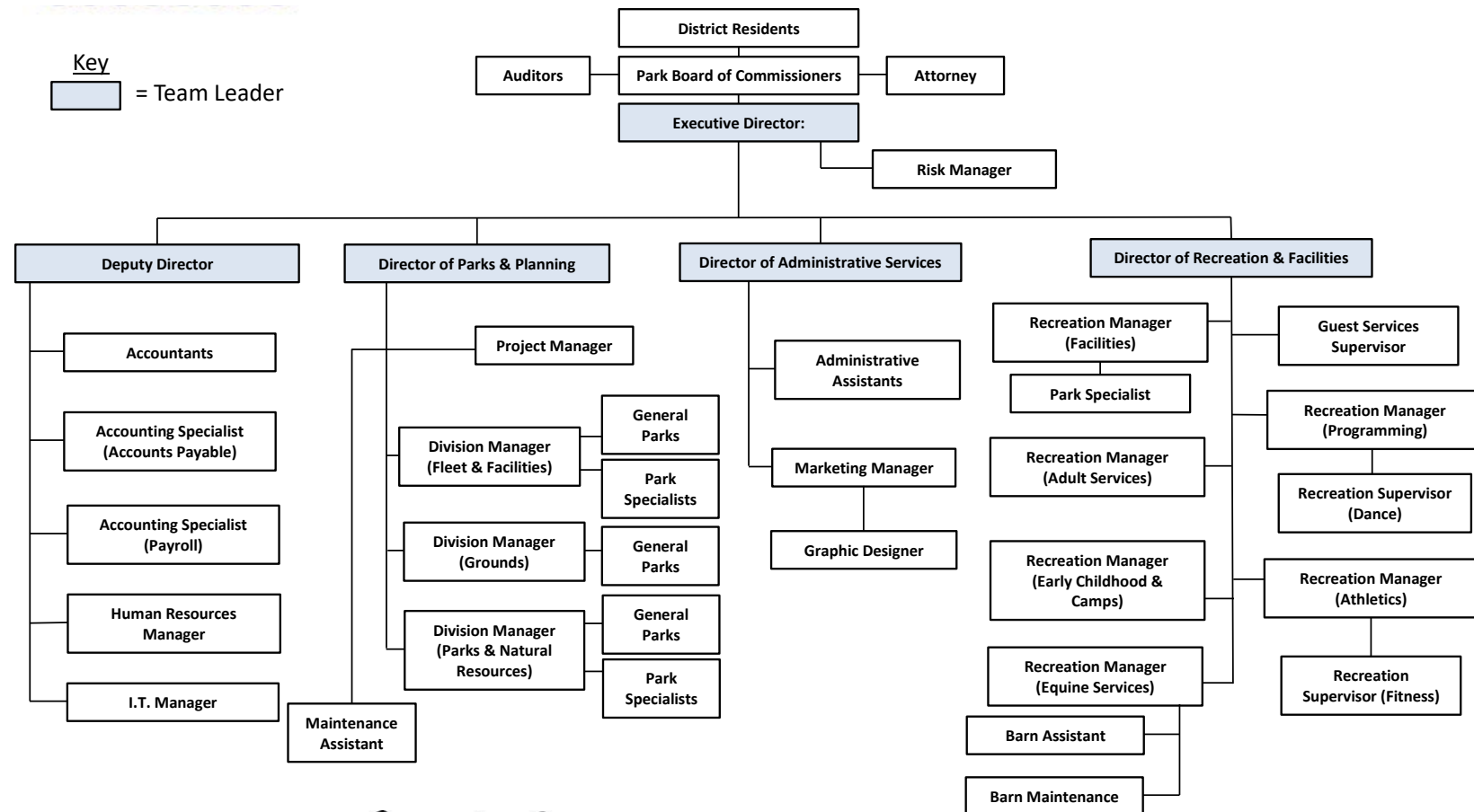


Maureen F. Nugent
Deputy Director



Paul J. Pluth
Accountant

2020 Plainfield Township Park District Organization Chart



Approved by

Carlo J. Capalbo

Updated: 01/01/2020

2020 Annual Budget Overview

Introduction

The Plainfield Park District Annual Budget for fiscal year 2020 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 (PARC), 24550 W. Renwick Rd., on January 08, 2020. 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 2020, the Budget and Appropriation Ordinance 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 fund line items 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 its 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 2020 budget for the fiscal year January 1, 2020 thru December 31, 2020 process began on August 1, 2019 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 the cost recovery structure and determine 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 25, 2019.

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 1, 2019. Any adjustments were completed during this period prior to presentation at the November 13, 2019 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.



Budget Process (cont.)

The budget for these funds was presented to the board at the October 9, 2019 board meeting. Fund budgets are reviewed by the Finance & Liability Committee prior to presentation to the full board as per the schedule:



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 insures 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, and effectively and also 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 2020 fiscal year are based on the District's 2019 tax levy which was adopted in November 2019. Property taxes budgeted and received in fiscal year 2020 are for the property tax year 2019. The District's property taxes are assessed in May and September each year following the appropriation calendars set by the Will and Kendall County Assessor's 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.

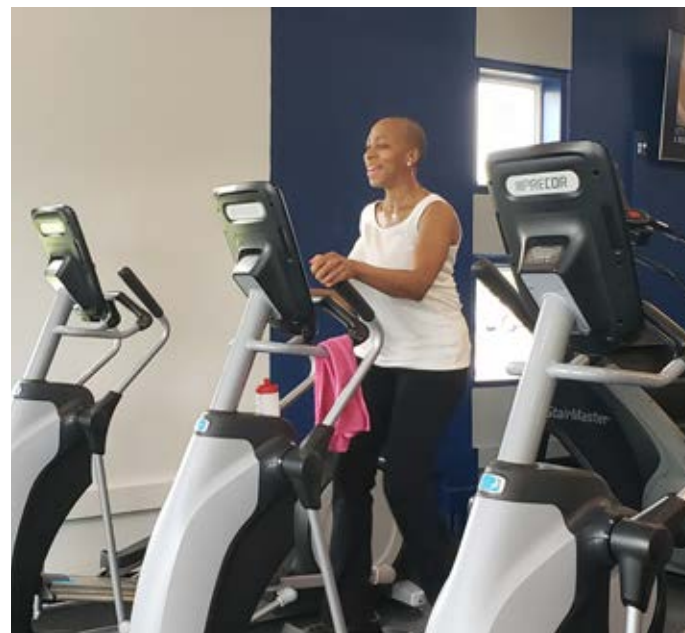
The District reviews its existing obligation structure as well as current and projected surpluses from operations and future liability levels before making decisions to issue new debt. As part of that process, the Board of Commissioners reviews the statutory debt limit as part of any debt issuance considerations.

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 Prairie Activity & Recreation Center (PARC) opened for residents in January 2019 following the passage of a \$10.5 million bond referendum in 2016, which funded a number of capital improvement projects including the construction of PARC.

Detailed information on the District's debt can be found on pages 101-104.



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 Funds' 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 \$2,895,344 and is projected at \$4,834,419 at the end of the fiscal year 2020.

Of this total, \$813,328 is in the capital projects fund and is designated for future capital projects.

All District funds are budgeted to meet or exceed the minimum fund balance target for fiscal year 2020.

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

		Budgeted	Fund	
		Fund	Balance	Excess /
Fund	Fund Name	Balance	Target	(Shortfall)
01	Corporate Fund	1,561,718	1,429,556	132,162
02	Recreation Fund	1,437,157	1,162,453	274,704
03	Museum Fund	28	-	28
06	Liability Fund	69,592	46,500	23,092
07	I.M.R.F. Fund	119,876	112,167	7,709
08	Debt Service Fund	9,631	-	9,631
09	Capital Projects	813,328	-	813,328
12	Park Donation Fund	356,638	-	356,638
13	Police Protection Fund	239	-	239
14	Special Recreation Fund	390,583	75,067	315,516
15	Social Security Fund	75,629	69,600	6,029
	Total Fund Balance	4,834,419	2,895,344	1,939,075



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 and 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 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.

The District budgeted \$51,000 for the District's next five-year comprehensive master plan. The District's Master Plan's primary purpose is to create a vision and strategies for 2021-2026 to guide the continual development of the District, focusing on leisure enrichment opportunities by addressing community needs, interests, and trends. The Master Plan will include decision making tools to assist both staff and political leaders in making capital and operating investment decisions for park and recreational opportunities for the period of 2021-2026.

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 2020, the District will be replacing four playgrounds with comprehensive redevelopments, purchasing replacement vehicles for those at the end of their lifecycle, and will

continue to develop the district amenities as identified in the Comprehensive Master Plan.

Additionally, the strategic plan calls for continued training, information technology improvement, greater, enhanced 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:

- salaries and wages
- park maintenance materials and supplies
- transfers to capital projects
- consulting services

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.



2019 District Goals Review

As the District progresses through its five-year Comprehensive Master Plan, the focus continues 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 2019.

Accomplishment Highlights

- Prairie Activity & Recreation Center opened on January 1, 2019.
- Commissioner Mary Kay Ludemann was elected to the IAPD (Illinois Association of Park Districts) Board of Trustees and will serve on the IAPD Program Committee and the IAPD/IPRA Joint Editorial Committee.
- Commissioner Bill Thoman, Commissioner Rebecca Hosford, and Commissioner Jason Rausch achieved Notable Board Member Status in the IAPD Board Development Program and were recognized at the 2019 IAPD/IPRA Soaring to New Height Conference.
- IAPD/IPRA Soaring to New Heights Conference Agency Showcase: 2nd place for table entry and 3rd place for Large Format Marketing Display for the "Share Your Smile" outdoor photo frame campaign.
- 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.
- Commissioner Mary Kay Ludemann was recognized for her 10 years of service as a Park District Commissioner at the IAPD Best of the Best Gala.
- The Prairie Activity & Recreation Center was awarded a "Best Green Practices" award at the IAPD Best of the Best Gala.



Accomplishment Highlights Continued...

- The Prairie Activity & Recreation Center received Passive House Certification from Chicago-based Passive House Institute US. The certification makes PARC the first public recreation center in the State of Illinois and the U.S. to receive the designation.
- The Prairie Activity & Recreation Center received the ASHRAE Technology Award from the American Society of Heating, Refrigerating and Air-Conditioning Engineers.
- The Park District's Summer Day Camp program received its accreditation from the American Camp Association Illinois.
- Risk Manager Paul Crisman became a Certified Parks and Recreation Professional (CPRP).
- Plainfield Park District staff and board members celebrated the re-opening of Budler Park playground, an intergovernmental collaboration with the Village of Romeoville.
- The Streams Recreation Center was renovated and repurposed to serve as the center for all Plainfield Park District dance programming and now includes 3 dedicated dance studios and an expanded waiting area for parents.
- Sergeant Mulacek and Plainfield Police Chief John Konopek presented lifeguard Makenzie Vargo with a Lifesaving Award for saving a drowning child during the Annual D.A.R.E. pool party.
- The District implemented a new electronic timekeeping system.
- The District acquired property along the DuPage River for future expansion of the DuPage River Trail.
- The District acquired a new park in the Fairfield Ridge Subdivision.
- The District received \$600,000 in grant dollars from the Illinois Clean Energy Foundation for PARC.



Administration Goals

2020 District Administration Goals

Review and revise Park District personnel policies

- Review and update the organizational chart for the Park District on an as needed basis.

Develop an organizational culture of excellence

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

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

- Conduct Park Board and staff retreat in order to discuss important goals and policy decisions for the year.
- At least three months before the fiscal year begins, include a Board of Commissioners meeting agenda item to discuss the comprehensive plan goals for the upcoming year and staff direction moving forward.

Elevate the effectiveness of community relations

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

2020 District Finance, Human Resources & Information Technology Goals

Obtain a desired future from a sustainable financial approach

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

Invest in the integration of technology & telecommunications

- Provide training for software upgrades or new programs.

Administration Goals (cont.)

2020 District Recreation & Facility Goals

Grow recreation programs to increase participation levels

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



Develop Recreation performance standards & improve pricing policy

- 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 make adjustments per activity guide cycle to competitive market values.
- Review and compare program outsourcing against in-house opportunities with factors of profitability and program quality.



Administration Goals (cont.)

2020 District Parks & Planning Goals

Advance trail development within the Park District

- Develop a trails master plan that incorporates resident use patterns.
- Prioritize advance linear “spine” trail development as both a recreation and transportation amenity.
- Identify and construct loop trails and/or trail connections to adjacent parks as funding becomes available.

Implement capital improvement projects that will make an impact

- Construct parks and facilities with active elements for a diverse demographic and age groups.
- Pursue grant opportunities to improve parks and facilities.
- Align projects according to planning level of service, GRASP scores, timelines, and budget parameters.
- Review each applicable capital project with Recreation Department for alignment with program opportunities.
- Hold public open houses update the community on upcoming projects and progress of implementing the capital improvement plan.

Create unique parks and recreation facilities that excite the community

- Use creative park and recreation space designs to avoid redundancy
- Construct parks that have both active and passive elements.
- Partner with special interest groups or affiliates to enhance park and recreation facilities.

Conduct parks maintenance management initiative

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

Find the future direction for recreation facilities

- Explore the best use of current indoor space based on population demographics and programming trends within the community.

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 events.
- Keep website information up to date.

Develop an effective marketing plan

- Validate the strong competitive positions of the agency’s core target market research performed by in-house personnel.
- Set marketing budget based on tactics and desired level of exposure.
- Develop strong bonds with the business community and secure exclusive sponsorships.
- Create persuasive and progressive marketing campaigns to foster interaction with the community.

Administration Goals (cont.)

The District's 2020 goals are reflected in the budget through various line items including the following budget highlights:

The increase in property tax revenue in the liability insurance fund represents a budgeted increase of \$24,500 in insurance premiums and an increase to meet the minimum fund balance target. The increase in property tax revenue in the IMRF (pension) fund represents a budgeted increase of \$32,000 in pension contributions and an increase to meet the minimum fund balance target. The property tax revenue budget increase in the special recreation fund represents an increase debt service fund based on the District's debt service payments. The property tax budget increase of \$110,000 in the special recreation fund is based on an increased budget for the new special recreation association agreement which is an increase in the line item for Special Recreation Association.

In September 2020, the District will eliminate the IGA (intergovernmental agreement) and will enter a formal special recreation association with Northern Will County Special Recreation Association (NWCSRA); joining our current partner of Bolingbrook along with the Village of Romeoville and the Lockport Township Park District.

Plainfield Township Park District and the Bolingbrook Park District first entered into an intergovernmental agreement in 2009 for the purposes of providing special recreation. This allowed both agencies to levy for special recreation services and share the Bolingbrook Park District Services under the department of the Lily Cache Special Recreation Association (LCSRA). In 2019, the two entities that comprised LCSRA met with the two entities that comprise Northern Will County Special Recreation Association (NWCSRA) to discuss the potential for a merger under the NWCSRA heading in a formal

special recreation association partnership. Per a resolution adopted by both the Bolingbrook and Plainfield Park Districts, effective March 31, 2020, LCSRA will cease operation and officially dissolve August 31, 2020. In a separate resolution both Districts will become voting members of NWCSRA on September 1, 2020. NWCSRA will be a standalone entity comprised of all four previous entities (Bolingbrook, Lockport, Plainfield, and Romeoville) for the purpose of providing cooperative recreation programs and services. Per the by-laws, each entity will contribute .02 cents of their special recreation levy toward the operation and support of the SRA. The Plainfield Park District continues to strengthen our special recreation designation though such collaborative partnerships established in our master plan goals.

As part of our Master Plan funding in the consulting line item of the Corporate Fund, we are bringing in an outside consultant to review our current marketing efforts to see where the district can strengthen the development of a District wide communication plan.

Funds were allocated in the Recreation Fund under Marketing/Advertising for digital display boards to allow the District to advertise in a persuasive and progressive interaction with the community.



Administration Goals (cont.)

The District continued to allocate for fund transfers between Corporate and Recreation funds to the Capital Fund for the development and implementation of impactful capital projects like the 5 playground replacements completed in 2019. The District Administration goal of developing an organizational culture of excellence is incorporated into the 2020 budget by allocating funds in the Corporate and Recreation Funds for professional development for full-time team members to continue education opportunities as well as bringing in an outside consultant to provide management coaching. In 2020, we will ascertain the team's greatest need for a qualified trainer for inhouse staff development.

The District Administration goal of elevating the effectiveness of community relations by continuing to build upon the Special Recreation Association relationship is incorporated into the 2020 budget by increasing funding by \$110,000.

The District's Parks and Planning goal of implementing capital improvement projects that will make an impact by pursuing grant opportunities was incorporated into the 2020 budget as a revenue line item in the Capital Projects budget. The District will receive \$400,000 for the redevelopment of Eaton Preserve from the Illinois Department of Natural Resources through an Open Space and Land Acquisition and Development (OSLAD) Grant, continuing our efforts in the pursuit of public funding for improvements when available.

The natural resource management line item was increased by \$25,000 to support the District's maintenance management initiative.



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

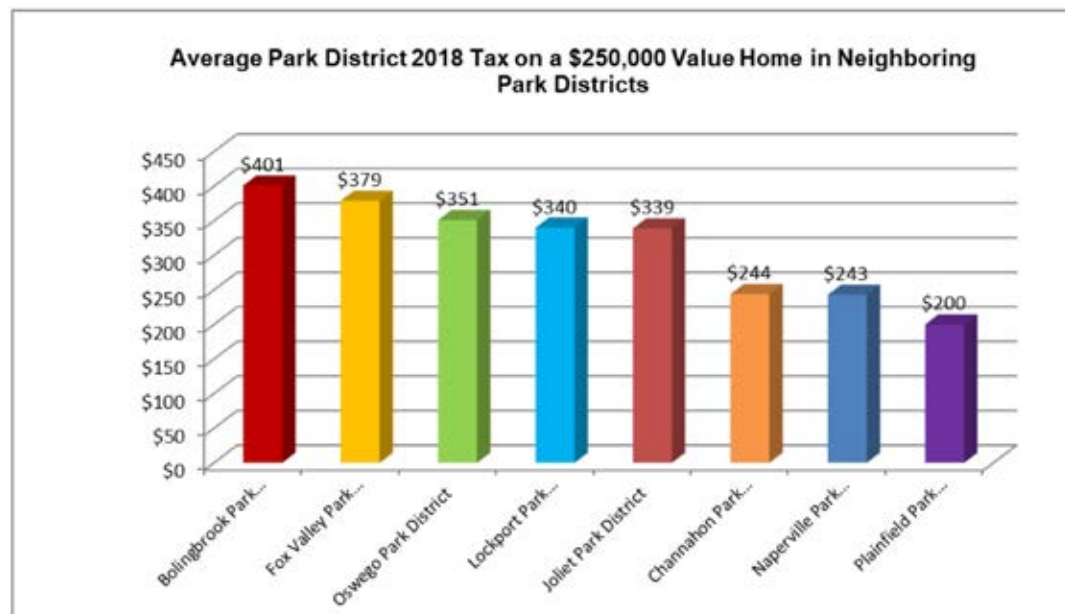
The District's tax rate ranks last among neighboring park districts, at .2591 cents per \$100 of assessed valuation. Chart 3 reflects the District's tax rate compared with neighboring park districts based on a home with a market value of \$250,000.

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.

Chart 1- Average Park District 2018 Tax on a \$250,000 value Home in Neighboring Park Districts



Supplemental Information (cont.)

As Chart 2 (10 Year Tax Rate History) below shows, the District's tax rates have fluctuated over the illustrated ten-year period.

Much of the reason for movement in rates as presented in the chart above comes from the relationship between the rate of growth or contraction in property values and the annual change in the rate of inflation as measured by CPI.

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

The area's largest employer is Plainfield School District 202, as established in Table 2.



Chart 2 - District 10 Year Tax Rate History

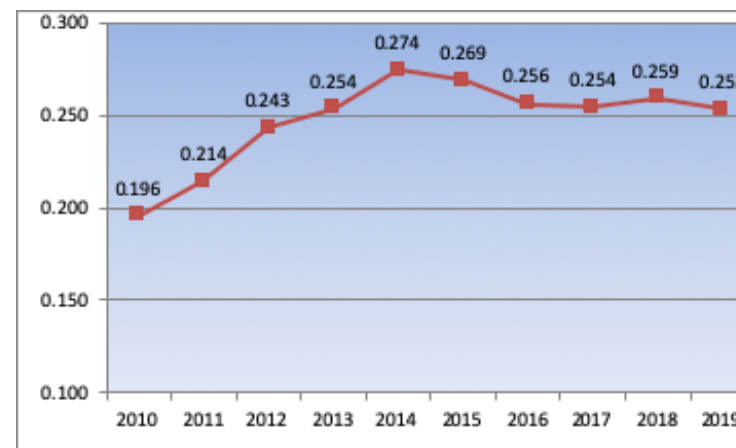


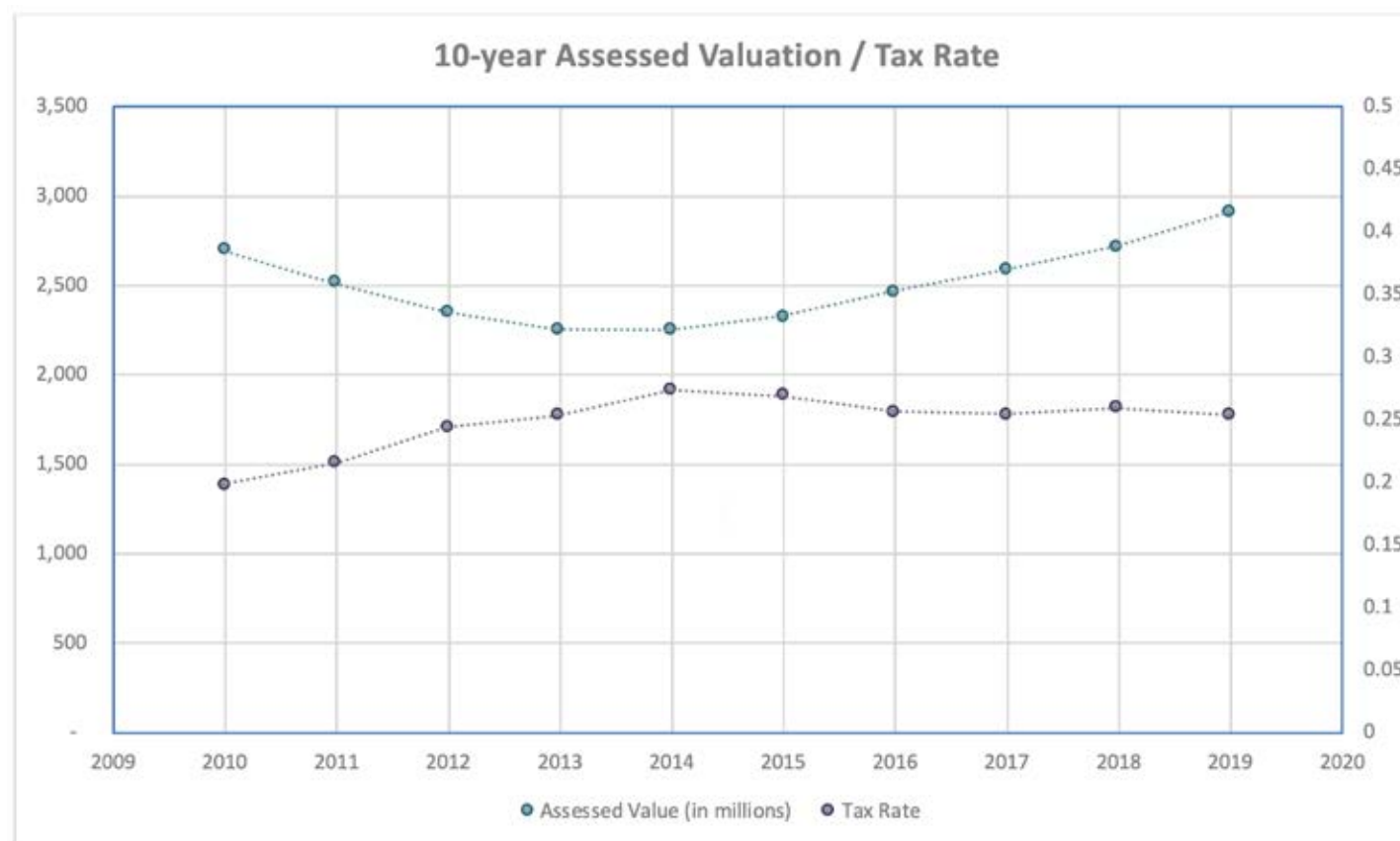
Table 2: The area's largest employer is Plainfield School District 202

Village of Plainfield			Percentage of Total District Employment
Top 10 Employers - 2019	Employees	Rank	
Plainfield School District 202	3,500	1	15.16%
Diageo North America	581	2	2.52%
Wal-Mart	385	3	1.67%
Jewel-Osco	335	4	1.45%
McDermott Intl. (Chicago Bridge & Iron)	300	5	1.30%
Meijer	216	6	0.94%
Target	170	7	0.74%
Village of Plainfield	144	8	0.62%
Lakewood Living Center	135	9	0.58%
Community School District #308	133	10	0.58%
Total Employed by Top 10	5,899		25.56%

Supplemental Information (cont.)

Chart 3 reflects the inverse relationship between the District's assessed valuation and tax rate over the last ten years.

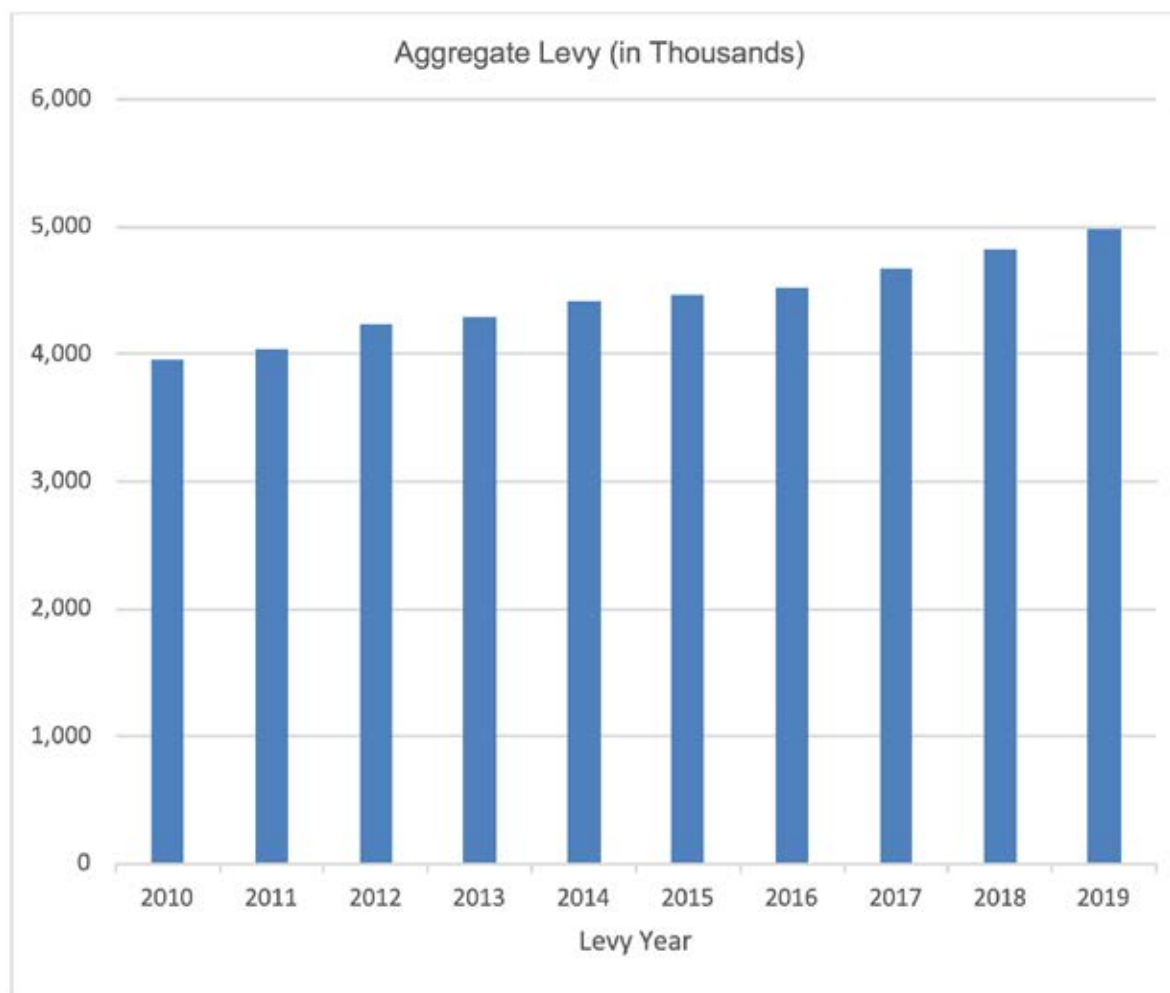
Chart 3 - District 10 Year Tax Rate History & 10 Year Assessed Valuation History



Supplemental Information (cont.)

Chart 4 illustrates the District's increasing aggregate levy (excludes the special recreation and debt service fund) over the last 10 years.

Chart 4



Key Community Parks

Eaton Preserve Park

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 a combined 157 years. Benjamin and Harriet Norton purchased the farm site from the federal government in 1843 and held the property for more than eighty years. The farm was then sold to Clayton Eaton the park's namesake. Today, the Park District has completed prairie restoration projects throughout the site and remnants of the original farm and homestead remain as well. There is an improved canoe/kayak launch onsite along with parking. Also included is a rentable shelter as well as volleyball and horseshoe courts. The site also includes a .90-mile asphalt trail and is part of the proposed 29-mile regional DuPage River Trail.



Greg B. Bott Park

Located in the center of the District's boundaries, Gregory B. Bott Park is home to the District's 40,000 square foot Prairie Activity & Recreation Center (PARC) which opened on January 1, 2019. The park includes a playground, 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 spaces in Plainfield. Platted in 1834 as an area to remain as public, open space, 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.



Specialty Parks and Services

Dog Parks

The District currently owns and operates three (3) dog parks throughout the community. The parks are fenced and open to the public without charge. The dog parks can be found at the following locations:

- **Clow Stephens Park**
16650 S. Lily Cache Rd.,
Plainfield
- **Van Horn Woods East**
17200 S. Frontage Rd.,
Plainfield
- **Daisy Dog Park**
13214 S. Blakely, Plainfield
(on 135th St. approximately ½ mile
west of Route 30.)



Avery Preserve 9-Hole Disc Golf Course

Located at 206-1048 W. Lockport St. the Avery Preserve Disc Golf course, was remodeled in 2017 and 2018. The course features new artificial turf tee pads, baskets, and signage.

Canoe and Kayak Access to the DuPage River

The District provides Four Canoe/Kayak launch locations onto the DuPage River located at:

- **Eaton Preserve**
23601 W. 135th St.
- **Electric Park**
15200 S. Vista Ln.
- **Riverside Parkway**
East side of Frontage Road
in Plainfield
- **Riverview**
Located off of
Naperville/Plainfield Road

The following table illustrates the District's parks and natural resources and totals by amenity.

Parks & Natural Resources	
Acreage	1,542
Baseball Fields	27
Basketball Courts	17
Bike Trails > 1 mile	5
Bridge	7
Recreation Facilities	6
Canoe Launch	4
Concessions	4
Deck/Pier	3
Disc Golf Course	1
Dog Park	3
Football Fields	4
Parks	93
Pathways	31
Playgrounds	65
Pool	1
Shelters	55
Soccer Fields	30
Splash Pad	1
Tennis Courts	2
Volleyball Courts	1



Major Recreational Facilities

Streams Recreation Center

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. In 2019, the 3,000-square-foot facility was remodeled to serve as the exclusive home to District dance programming with three dedicated dance studios and an expanded waiting area.

Normantown Trails Equestrian Center (NTEC)

Normantown Trails 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 1 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, outings for scouts, 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. wood-floor gymnasium, a 1,650-Sq-Ft multi-purpose room, and an elevated walking/running track.

Recreation/Administration Center (RAC)

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.

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 St., within the heart of the Village of Plainfield's historic downtown. The facility is primarily used for active adult programming which includes fitness classes, social events, and special programming.

Ottawa Street Pool (OSP)

The Ottawa Street Pool is located across from the Recreation/Administration Center near downtown Plainfield at 23820 West Ottawa St. The 278,000-gallon L-shaped outdoor pool is equipped with high and low diving boards and includes lap lanes. The facility also has deck chairs for sun-bathing, a 3,000-gallon enclosed wading pool, a ship-themed children's play area, and a picnic area for patrons.



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 2020 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 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.

2020 Budget Overview:

- Consolidated revenue for 2020 is \$10.5 million
- Consolidated expenditures for 2020 total \$13.7 million
- Proposed decrease to reserves is \$1.65 million
- Capital Improvement Plan Budget totals \$2.6 million
- Tax support for the 2020 budget is 76% of operating revenues which is one percent higher than 2019.



General Budget Review (cont.)

In addition to the projects budgeted in the 2020 Capital Improvement Plan, the District has \$485,200 in projects that have been carried over into the upcoming year but were appropriated in prior years.

The table below summarizes 2019's actual financial results, 2019's budgeted and year end estimated totals, along with the 2020 budget.

Operating revenues increased 11.6%, 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 are only a 14.9% 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.

The 2019 budgeted operating deficit represents an 83.1% increase over 2018's estimated operating deficit and only a 13.1% decrease in 2018's budgeted operating deficit.

The table below summarizes 2018's actual financial results, 2019's budgeted and year-end estimated totals, along with the 2020 budget.

2020 budgeted operating revenues increased a net of 3.4% from 2019's year-end estimate which is attributable to three factors: an increase in property tax revenue of 3.7%; an increase in interest income of 87% (based on current market rates); and a decrease in program revenue of 6.7%. Operating expenditures are expected to increase 30.2% compared to the 2019 year-end estimate, yet only a 1.7% increase over 2019's budget.

Chart 3 illustrates the operating revenues and the operating expenditures of the 2020 Annual Budget.

Chart 3 Operating Revenues & Expenses by Source

	2018	2019	2019	2020
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Operating				
Revenue	\$ 7,239,548	\$ 7,967,877	\$ 7,799,627	\$ 8,070,362
Expense	(5,558,281)	(7,304,126)	(5,704,336)	(7,426,851)
Operating Surplus	1,681,267	663,751	2,095,291	643,511
Non-Operating				
Revenue	1,451,817	1,646,444	1,448,377	2,158,060
Capital Expense	(10,744,634)	(5,405,679)	(4,499,973)	(3,590,100)
Debt Expense	(983,427)	(1,088,652)	(1,087,692)	(1,196,092)
Other Financing Sources	980,000	340,000	-	332,000
Net Surplus	(7,614,977)	(3,844,136)	(2,043,997)	(1,652,621)

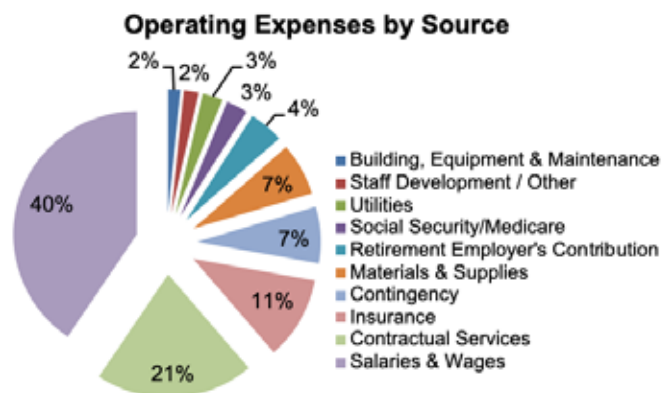
General Budget Review (cont.)

Property taxes represent the largest source of operating revenues for the District, accounting for 76% of the District's total operating revenue. In 2020, the District budgeted \$6,147,191 in property tax revenue, up 3.7% from 2019. The property tax revenue increase is distributed among the liability insurance fund (\$50,519), IMRF (pension) fund (\$101,096) and special recreation (\$76,000).

The second largest source of operating revenue, program fees, is budgeted at \$1,432,641 for 2020, and reflects a 6.7% decrease. The decrease is based on one year of operational data for the PARC facility's fitness component. In 2019, the District's budget reflected a much higher anticipated revenue for fitness revenue than the one year of operational data indicated.

The District's largest operating expense is salaries and wages, which accounts for 40% of total operating expenses.

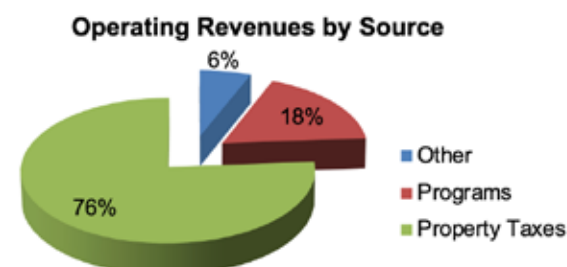
Salaries and wages are budgeted at \$3,011,024 reflecting a less than 1% increase over 2019's salaries and wages budget. The modest increase is based on an average rate increase pool of 4%, and a reduction in PARC operational salaries and wages, which was reduced based on one-year operational data.



Contractual services are the District's second largest operating expense, at 21% of the total operating budget. Contractual services are budgeted at \$1,541,709 in 2020, reflecting a 7.8% increase from 2019. The largest increase in contractual services is due to increase in the special recreation association agreement, which is budgeted at \$495,130 in 2020, and \$385,000 in 2019.

The District's third largest operating expense is insurance, representing 11% of the District's operating budget. The District's 2019 insurance budget of \$808,500 reflects a modest decrease of 3%. The District's health insurance premium remained relatively flat with a 2% increase; the overall health insurance budget decreased by \$47,000. The District's general liability and workers compensation premium reflect a 21% increase. 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

	6 mos. Actual Dec 31, 2015	12 mos. Actual Dec 31, 2016	12 mos. Actual Dec 31, 2017	12 mos. Actual Dec 31, 2018	12 mos. Actual Dec 31, 2019	12 mos. Budget Dec 31, 2020
Finance/Administration						
Full-Time Employees	5	6	5	8	9	9
Part-Time Employees	2	1	2	4	5	5
Seasonal Employees	-	-	-	-	-	-
Planning						
Full-Time Employees	1	1	1	1	2	2
Part-Time Employees	-	-	-	-	-	-
Seasonal Employees	-	-	-	-	-	-
Recreation						
Full-Time Employees	12	9	8	10	11	11
Part-Time Employees	54	68	59	54	70	70
Seasonal Employees	14	17	23	32	12	15
Park Maintenance						
Full-Time Employees	22	17	18	17	17	18 (D)
Part-Time Employees	-	-	2	2	2	2
Seasonal Employees	9	13	13	8	8	9
Pool						
Full-Time Employees	-	-	-	-	-	-
Part-Time Employees	-	-	-	-	-	-
Seasonal Employees	43	44	36	32	33	34
Total Full-Time	40	33	32	36	39	40
Total Part-Time	56	69	63	60	77	77
Total Seasonal	66	74	72	72	53	58
Total	162	176	167	168	169	175

(D) 2020 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. DesPlaines Street

Ottawa Street Pool
23820 W. Ottawa Street

Maintenance – Four Seasons Shop
22500 W. Lockport Street

Maintenance - North Shop
12263 S. Normantown Road

Maintenance - South Shop
24934 W. Renwick



Parks & Amenities

NAME	SIZE	CLASS
Andrew Meari	0.920	Pocket Park
Aspen Falls	2.900	Pocket Park
Aspen Meadows	1.640	Pocket Park
Auburn Lakes	25.360	Neighborhood Park
Autumn Fields	2.380	Pocket Park
Autumn Lakes	0.350	Pocket Park
Aux Sable	7.000	Neighborhood Park
BoyScout	5.000	Community Park
Brookside	1.370	Pocket Park
Cambridge Run	5.390	Neighborhood Park
Caterbury Woods	26.250	Neighborhood Park
Caton Ridge	21.570	Neighborhood Park
Caton Ridge West	2.990	Pocket Park
Champion Creek	7.580	Neighborhood Park
Clearwater Springs	21.000	Neighborhood Park
Clow Stephens	106.520	Community Park
Commons	3.210	Pocket Park
Creekside-North	14.730	Neighborhood
Crossings at Wolf Creek	6.000	Neighborhood Park
Cumberland	2.610	Pocket Park
Darcy	3.200	Pocket Park
Dayfield	0.690	Pocket Park
Dunmore Estates	10.810	Neighborhood Park
Eaton Preserve	76.600	Community Park
Electric Park	2.880	Special Use
Enclave	3.540	Natural Resource Area
Fairfield Ridge	2.197	Pocket Park Gazebo
Farmstone Ridge	17.890	Community Park
Fort Beggs Bike Trail	18.320	Park Trail
Four Seasons	83.820	Community Park
Four Seasons West/Avery Preserve	77.850	Community Park
Golden Meadows	5.710	Neighborhood Park
Golden Meadows 4	1.300	Pocket Park



Parks & Amenities (cont.)

NAME	SIZE	CLASS
Grand Prairie	0.220	School Park
Grand Prairie Tot	0.320	Pocket Park
Great Divide Bike Trail	45.800	Park Trail
Greg Bott	58.700	Community Park
Greywall Club	2.200	Pocket Park
Harvest Glen	12.600	Neighborhood Park
Heritage Green	5.500	Neighborhood Park
Heritage Lakes	0.290	Pocket Park
Heritage Meadows	12.300	Neighborhood Park
Heritage Oaks	3.900	Pocket Park
Hidden River	3.540	Pocket Park
Indian Oaks	0.640	Pocket Park
John Leach Memorial	0.530	Pocket Park
Kelly	2.300	Pocket Park
Kendall Green	2.840	Pocket Park
Kendall Ridge	3.960	Pocket Park
Kendall Small	0.500	Pocket Park
Kensington	6.760	Neighborhood Park
Kings Crossing	1.560	Pocket Park
Lakewood-Caton	22.530	Neighborhood Park
Lakewood Falls Village	2.670	Pocket Park
Legends Soccer Fields	10.000	Neighborhood Park
Mather Woods	67.200	Natural Resource Area
McKenna Woods	1.160	Pocket Park
Norman Greenway	104.500	Natural Resource Area
Normantown Equestrian Center	6.000	Special Use
Normantown Trail	55.000	Park Trail
North Point	2.900	Pocket Park
Northwest Community	30.420	Community Park
Oaks at Van Horn	36.000	Natural Resource Area
Old Renwick Trail	28.450	Neighborhood Park
Ottawa	5.480	Community Park
Parkview Meadows	10.470	Neighborhood Park



Parks & Amenities (cont.)

NAME	SIZE	CLASS
Patriot Square	5.100	Neighborhood Park
Prairie Knoll	33.620	Natural Resource Area
Quail Run	2.700	Pocket Park
Ridge Road	77.480	Sports Center
River Point Estates	7.440	Park Trail
Riverside Parkway	42.010	Natural Resource Area
Riverside South	17.400	Natural Resource Area
Riverview	3.160	Natural Resource Area
Riverwalk	18.870	Natural Resource Area
Rock Ridge	5.800	Neighborhood Park
Springbank Greenway	12.300	Natural Resource Area
Streams Park	7.200	Neighborhood Park
Sunnyland	0.500	Pocket Park
Sunset Parkway	16.370	Neighborhood Park
The Ponds	5.560	Neighborhood Park
The Reserve	53.500	Natural Resource Area
Van Horn Woods	87.700	Community Park
Village Green	2.660	Pocket Park
Vintage Harvest	2.230	Pocket Park
Walkers Grove	3.550	School Park
Walkers Grove Tot	7.820	Neighborhood Park
Water's Edge	0.190	Pocket Park
Wexford	1.160	Pocket Park
Whisper Glen	3.900	Neighborhood Park
Winding Creek	4.460	Neighborhood Park
Windsor Ridge	0.900	Pocket Park
Woodside	1.800	Pocket Park
Total	1,542.197	





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Plainfield Park District
Illinois**

For the Fiscal Year Beginning

January 1, 2019

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, 2017 and 2018 ending audit fund balance, estimated 2019 ending fund balance, and the budgeted 2020 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, 2019. The second chart represents the 2020 budgeted revenues and expenses through December 31, 2020, as well as the estimated ending fund balance at December 31, 2020.

Fund Balance Policy Minimum/Maximum Targets

Report is based on estimated fund balances ending December 31, 2020 and using 2020 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, 2020 versus the minimum target per fund.

Fund Balance History

Report using fiscal year-end audit fund balances for fiscal years 2010 through 2018 and estimated 2019 (ending December 31, 2019) fund balances as well as, estimated 2020 fund balances (ending December 31, 2020).

Budgeted Interfund Transfers

All 2020 budgeted transfers to Capital Projects from other funds.

Revenues by Fund

Represents revenues by fund for 2020

Expenses by Fund

Represents expenses by fund for 2020



Fund Structure

In governmental accounting, all financial transactions are organized within funds. The Park District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds.

First, a fund contains a group of accounts segregated for certain purposes.

Second, the financial transactions related to these purposes will be recorded in the accounts of the fund.

Third, these accounts must be self-balancing and must include information about all of the financial resources revenues, expenditures, and fund balance.

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

The Park District makes use of 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.

Fund Structure (cont.)

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 to par the Park District's contributions to the Fund on behalf of the Park District's employees. Payments to IMRF and receipts of property taxes are the major activities in this fund.

Police Protection Fund

The police protection fund was used to account for revenues derived from annual property tax levy for the purposes of meeting costs associated with organizing and maintaining a police system within the parks and playgrounds maintained by the District. The District currently does not engage in paid, contractual services for police services. This fund was closed at the end of 2019.

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.



Department | Fund Relationship

Two of the major funds (General Corporate and Recreation) house all of the departments of the Park District. The General Corporate Fund has two major functional areas. Within those two functional areas, the General Corporate Departments are contained, as follows:

General Corporate Fund:

- **Administrative**
 - General Administrative
(Executive Director & Director of Admin. Services)
 - Finance
 - Human Resources
 - Information Technology
 - Risk Management
- **Parks & Planning**
 - Fleet & Facilities
 - Grounds Management
 - Parks & Natural Resources
 - Planning

Recreation Fund:

- Administration
- Athletics
- Dance
- Early Childhood (Great Adventures Program)
- Equestrian Center
- Fitness
- General Programming / Special Events
- Guest Services
- Marketing
- Pool
- Senior Services



Consolidated Fund Balance Recap Report

		12/31/2017	12/31/2018	2019 Estimated Projections		Estimated 12/31/2019	2020 Budget		12/31/2020	2020
FUND	FUND NAME	Audit	Audit	Revenues	Expenses	Fund Balance	Revenues	Expenses	Fund Balance	Surplus / (Deficit)
Operating Budgets										
01	Corporate Fund	\$2,610,934	\$2,755,744	\$3,445,567	\$3,471,296	\$2,730,015	\$3,479,638	\$4,647,935	\$1,561,718	(\$1,168,297)
02	Recreation Fund	1,724,867	1,652,163	2,644,909	2,543,688	1,753,384	2,681,661	2,997,888	1,437,157	(316,227)
03	Museum Fund	4,528	4,617	141	0	4,758	150	4,880	28	(4,730)
06	Liability Fund	58,990	41,318	117,881	115,000	44,199	164,893	139,500	69,592	25,393
07	I.M.R.F. Fund	111,725	113,112	274,648	304,500	83,260	373,116	336,500	119,876	36,616
08	Debt Service Fund	8,661	8,756	1,090,567	1,087,692	11,631	1,194,092	1,196,092	9,631	(2,000)
12	Park Donation Fund	529,472	283,770	0	0	283,770	133,868	61,000	356,638	72,868
13	Police Protection Fund	47,343	46,838	1,434	48,033	239	0	0	239	0
14	Special Recreation Fund	792,231	696,131	1,104,786	1,089,786	711,131	1,180,800	1,501,348	390,583	(320,548)
15	Social Security Fund	79,281	78,510	210,261	194,446	94,325	190,104	208,800	75,629	(18,696)
Total Operating Budgets		5,968,032	5,680,959	8,890,194	8,854,441	5,716,712	9,398,322	11,093,943	4,021,091	(1,695,621)
Capital Budgets										
09	Capital Projects Fund	10,177,982	2,850,078	1,732,810	3,812,560	770,328	2,648,100	2,605,100	813,328	43,000
Total Capital Budgets		10,177,982	2,850,078	1,732,810	3,812,560	770,328	2,648,100	2,605,100	813,328	43,000
Grand Totals		\$16,146,014	\$8,531,037	\$10,623,004	\$12,667,001	\$6,487,040	\$12,046,422	\$13,699,043	\$4,834,419	(\$1,652,621)

- Report represents the December 31, 2017 & 2018 ending audit fund balances, estimated December 31, 2019 ending fund balance, and the estimated December 31, 2020 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

2019 Estimated Projections										
FUND	FUND NAME	12/31/2018 Audit	Revenues	Transfers	Revenues Net of Transfers	Expenditures	Transfers	Expenditures Net of Transfers	Estimated 12/31/2019 Fund Balance	Estimated 12/31/2019 Surplus / (Deficit)
<i>Operating Budgets</i>										
01	Corporate Fund	\$2,755,744	\$3,445,567	\$953	\$3,444,614	\$3,471,296	\$1,050,000	\$2,421,296	\$2,730,015	(\$25,729)
02	Recreation Fund	1,652,163	2,644,909	0	2,644,909	2,543,688	325,000	2,218,688	1,753,384	101,221
03	Museum Fund	4,617	141	0	141	0	0	0	4,758	141
06	Liability Fund	41,318	117,881	0	117,881	115,000	0	115,000	44,199	2,881
07	I.M.R.F. Fund	113,112	274,648	0	274,648	304,500	0	304,500	83,260	(29,852)
08	Debt Service Fund	8,756	1,090,567	0	1,090,567	1,087,692	0	1,087,692	11,631	2,875
12	Park Donation Fund	283,770	0	0	0	0	0	0	283,770	0
13	Police Protection Fund	46,838	1,434	0	1,434	48,033	953	47,080	239	(46,599)
14	Special Recreation Fund	696,131	1,104,786	0	1,104,786	1,089,786	0	1,089,786	711,131	15,000
15	Social Security Fund	78,510	210,261	0	210,261	194,446	0	194,446	94,325	15,815
	<i>Total Operating Budgets</i>	<i>5,680,959</i>	<i>8,890,194</i>	<i>953</i>	<i>8,889,241</i>	<i>8,854,441</i>	<i>1,375,953</i>	<i>7,478,488</i>	<i>5,716,712</i>	<i>35,753</i>
<i>Capital Budgets</i>										
09	Capital Projects Fund	2,850,078	1,732,810	1,375,000	357,810	3,812,560	0	3,812,560	770,328	(2,079,750)
	<i>Total Capital Budgets</i>	<i>2,850,078</i>	<i>1,732,810</i>	<i>1,375,000</i>	<i>357,810</i>	<i>3,812,560</i>	<i>0</i>	<i>3,812,560</i>	<i>770,328</i>	<i>(2,079,750)</i>
	Grand Totals	\$8,531,037	\$10,623,004	\$1,375,953	\$9,247,051	\$12,667,001	\$1,375,953	\$11,291,048	\$6,487,040	(\$2,043,997)

2020 Budget										
FUND	FUND NAME	Estimated 12/31/2019 Fund Balance	Revenues	Transfers	Revenues Net of Transfers	Expenditures	Transfers	Expenditures Net of Transfers	Estimated 12/31/2020 Fund Balance	Estimated 12/31/2020 Surplus / (Deficit)
<i>Operating Budgets</i>										
01	Corporate Fund	\$2,730,015	\$3,479,638	\$0	\$3,479,638	\$4,647,935	\$1,217,000	\$3,430,935	\$1,561,718	(\$1,168,297)
02	Recreation Fund	1,753,384	2,681,661	0	2,681,661	2,997,888	208,000	2,789,888	1,437,157	(316,227)
03	Museum Fund	4,758	150	0	150	4,880	0	4,880	28	(4,730)
06	Liability Fund	44,199	164,893	0	164,893	139,500	0	139,500	69,592	25,393
07	I.M.R.F. Fund	83,260	373,116	0	373,116	336,500	0	336,500	119,876	36,616
08	Debt Service Fund	11,631	1,194,092	0	1,194,092	1,196,092	0	1,196,092	9,631	(2,000)
12	Park Donation Fund	283,770	133,868	0	133,868	61,000	61,000	0	356,638	72,868
13	Police Protection Fund	239	0	0	0	0	0	0	239	0
14	Special Recreation Fund	711,131	1,180,800	0	1,180,800	1,501,348	0	1,501,348	390,583	(320,548)
15	Social Security Fund	94,325	190,104	0	190,104	208,800	0	208,800	75,629	(18,696)
	<i>Total Operating Budgets</i>	<i>5,716,712</i>	<i>9,398,322</i>	<i>0</i>	<i>9,398,322</i>	<i>11,093,943</i>	<i>1,486,000</i>	<i>9,607,943</i>	<i>4,021,091</i>	<i>(1,695,621)</i>
<i>Capital Budget</i>										
09	Capital Projects Fund	770,328	2,648,100	1,486,000	1,162,100	2,605,100	0	2,605,100	813,328	43,000
	<i>Total Capital Budget</i>	<i>770,328</i>	<i>2,648,100</i>	<i>1,486,000</i>	<i>1,162,100</i>	<i>2,605,100</i>	<i>0</i>	<i>2,605,100</i>	<i>813,328</i>	<i>43,000</i>
	Grand Totals	\$6,487,040	\$12,046,422	\$1,486,000	\$10,560,422	\$13,699,043	\$1,486,000	\$12,213,043	\$4,834,419	(\$1,652,621)

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, 2019. The second chart represents the 2020 budgeted revenues and expenses through December 31, 2020 as well as the estimated ending fund balance at December 31, 2020.

Fund Balance Policy

Minimum/Maximum Targets

FUND	FUND NAME		2020 Net Expenditures	Estimated 12/31/2020 Fund Balance	Minimum Target Fund Balance	Maximum Target Fund Balance	Meets Fund Balance Policy Requirements?
<i>Operating Budgets</i>							
01	Corporate Fund	Min 5 Months/Max 6 Months of Operating Expenditures	\$3,430,935	\$1,561,718	\$1,429,556	\$1,715,468	YES
02	Recreation Fund	Min 5 Months/Max 6 Months of Operating Expenditures	2,789,888	1,437,157	1,162,453	1,394,944	NO
03	Museum Fund	No Specific Target	4,880	28	-	-	N/A
06	Liability Fund	Min 4 Months/Max 5 Months of Operating Expenditures	139,500	69,592	46,500	58,125	NO
07	I.M.R.F. Fund	Min 4 Months/Max 5 Months of Operating Expenditures	336,500	119,876	112,167	140,208	YES
08	Debt Service Fund	Min of Zero/Max of Next Premium and Interest Payment Due	1,196,092	9,631	-	-	YES
12	Park Donation Fund	No Specific Target	-	356,638	-	-	N/A
13	Police Protection Fund	No Specific Target	-	239	-	-	N/A
14	Special Recreation Fund	Min of 5% of Operating Expenditures	1,501,348	390,583	75,067	-	YES
15	Social Security Fund	Min 4 Months/Max 5 Months of Operating Expenditures	208,800	75,629	69,600	87,000	YES
		<i>Total Operating Budgets</i>	9,607,943	4,021,091	2,895,344	3,395,745	
<i>Capital Budgets</i>							
09	Capital Projects Fund	No Specific Target	2,605,100	813,328	-	-	N/A
		<i>Total Capital Budgets</i>	2,605,100	813,328	-	-	
Grand Totals			\$12,213,043	\$4,834,419	\$2,895,344	\$3,395,745	

o Report is based on estimated fund balances ending December 31, 2020 and using 2020 budgeted expenditures (net of transfers) to calculate minimum and maximum fund balance targets.

Fund Balance Non-compliance Explanations:

02	Recreation Fund	Projected expenses as of 12/31/19 were lower than projected at year-end, causing year-end 2020 Fund Balance to exceed maximum.
06	Liability Fund	Projected revenues as of 12/31/19 were above projected at year-end, causing the year-end 2020 Fund Balance to exceed maximum.

Fund Balance

Over / (Under) Minimum Target

<u>FUND</u>	<u>FUND NAME</u>	<u>MINIMUM REQUIREMENT</u>	2020 Net <u>Expenditures</u>	Estimated 12/31/2020 <u>Fund Balance</u>	Minimum Target <u>Fund Balance</u>	Over / (Under) <u>Target</u>
01	Corporate Fund	5 Months of Operating Expenditures	3,430,935	1,561,718	1,429,556	132,162
02	Recreation Fund	5 Months of Operating Expenditures	2,789,888	1,437,157	1,162,453	274,704
06	Liability Fund	4 Months of Operating Expenditures	139,500	69,592	46,500	23,092
07	I.M.R.F. Fund	4 Months of Operating Expenditures	336,500	119,876	112,167	7,709
08	Debt Service Fund	Minimum of Zero	1,196,092	9,631	0	9,631
14	Special Recreation Fund	5% of Operating Expenditures	1,501,348	390,583	75,067	315,516
15	Social Security Fund	4 Months of Operating Expenditures	208,800	75,629	69,600	6,029

Fund Balance History

	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	Fiscal Year Ended 12/31/2018	Estimated Fiscal Year Ended 12/31/2019	Budgeted Fiscal Year Ended 12/31/2020
General Fund												
Reserved	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved	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	2,755,744	2,730,015	1,561,718
Total General Fund	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	2,755,744	2,730,015	1,561,718
All Other Governmental Funds												
Reserved	5,880	-	-	-	-	-	-	-	-	-	-	-
Unreserved, Reported in,												
Recreation	669,982	-	-	-	-	-	-	-	-	-	-	-
Special Recreation	392,173	-	-	-	-	-	-	-	-	-	-	-
Park Donations	370,123	-	-	-	-	-	-	-	-	-	-	-
Debt Service	362,250	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	477,952	-	-	-	-	-	-	-	-	-	-	-
Other Governmental Funds	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	11,631	9,631
Capital Projects Fund	-	-	-	-	-	-	-	-	9,294,611	2,359,443	317,081	355,081
ADA Expenditures	-	299,772	382,556	490,691	786,252	382,034	398,577	781,205	792,231	696,131	711,131	390,583
Museum	-	7,876	4,515	4,516	4,516	4,516	4,517	4,521	4,528	4,617	4,758	28
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	191,622	177,585	195,505
Liability Insurance	-	100,293	125,225	138,856	123,762	140,043	87,808	75,311	58,990	41,318	44,199	69,592
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	46,838	239	239
Working Cash	-	-	-	-	76,552	76,552	76,552	-	-	-	-	-
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	210,294	198,247	168,247
Assigned												
Other Governmental Funds	-	425,486	483,831	406,309	413,047	452,666	469,349	497,155	529,472	283,770	283,770	356,638
Recreation Fund	-	903,043	1,158,316	1,353,858	1,399,672	896,104	1,137,516	1,581,203	1,724,867	1,652,163	1,753,384	1,437,157
Capital Projects Fund	-	465,022	337,163	315,754	233,026	1,598,726	1,564,609	1,067,863	691,981	280,341	255,000	290,000
Total All Other Governmental Funds	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	8,531,037	6,487,040	4,834,419

o Report using fiscal year-end audit fund balances for fiscal years 2010 through 2018 and estimated 2019 fund balances as well as, budgeted 2020 fund balances.

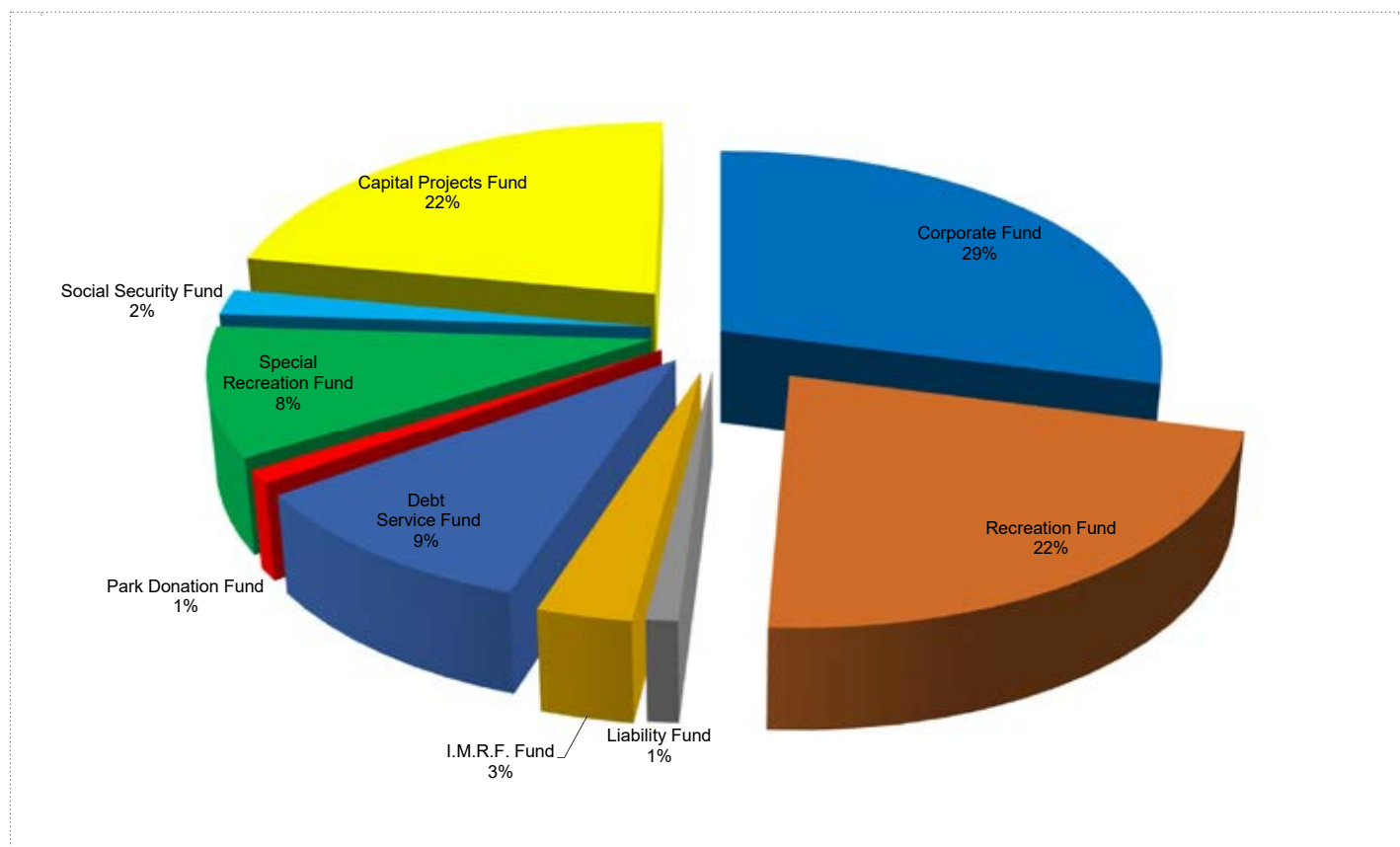
Budgeted Interfund Transfers

All 2020 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 FY2020 will be transferred at the end of 2020 and expended in FY2021 based on actual (not budgeted) transfers.

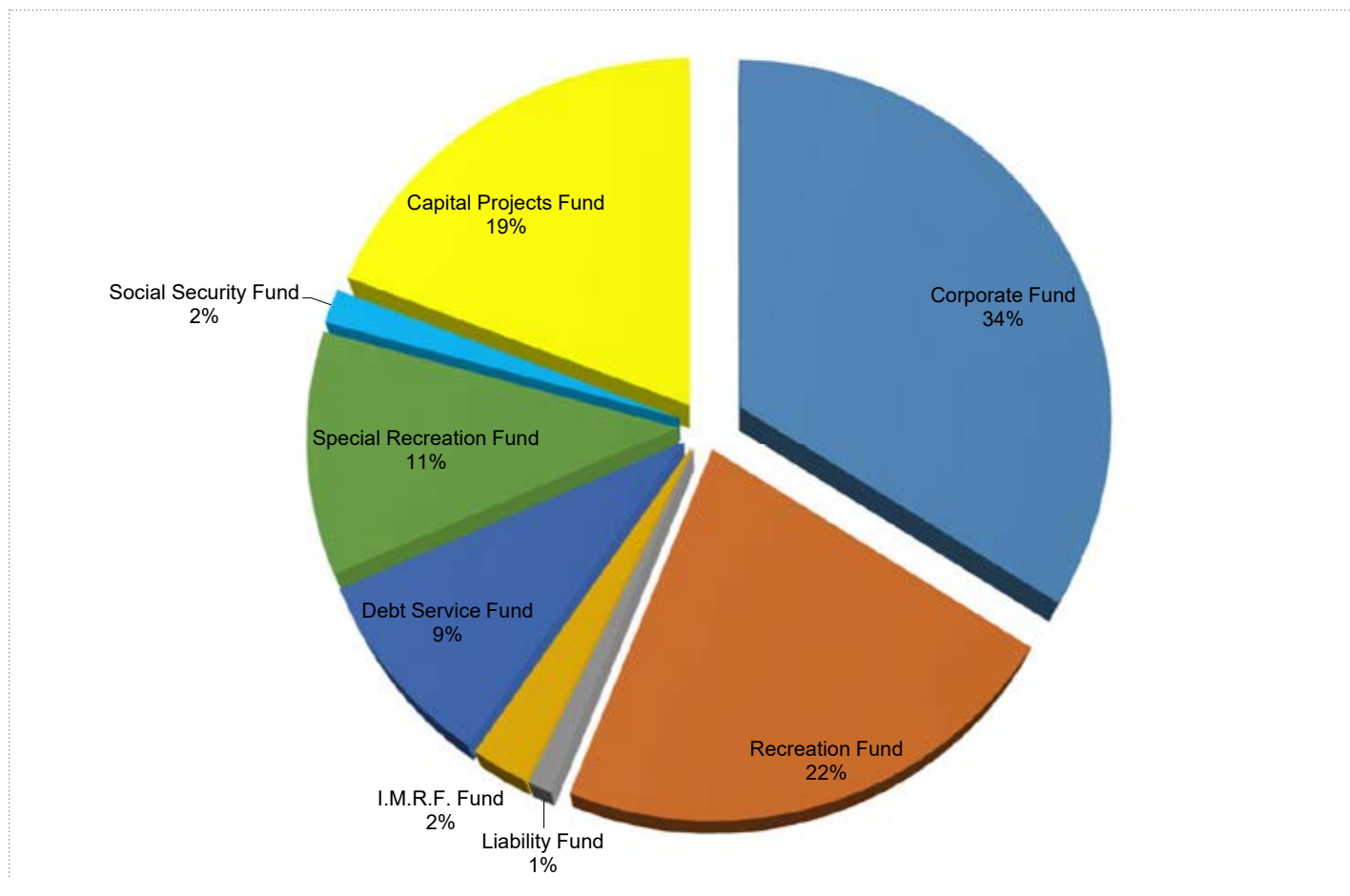
Capital Projects Fund from Corporate Fund	\$ 1,217,000.00
Capital Projects Fund from Recreation Fund	\$ 208,000.00
Capital Projects Fund from Park Donation Fund	\$ 61,000.00
Total Budgeted Transfer to Capital Projects Fund	\$ 1,486,000.00



Revenue by Fund



Expenditures by Fund



Total Corporate Fund Budget

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

Group Summary

RptCategor...	2017		2018		2019		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
Fund: 01 - CORPORATE							
Revenue							
401 - PROPERTY TAXES	3,003,846.00	2,977,673.51	3,059,373.00	3,039,929.59	3,198,700.00	3,180,746.41	3,213,478.00
403 - REPLACEMENT TAXES	29,183.00	33,817.63	30,000.00	30,744.06	30,000.00	38,223.35	39,000.00
404 - INTEREST INCOME	1,000.00	4,393.80	3,000.00	56,666.27	43,000.00	92,840.50	80,000.00
409 - RENTAL REVENUE	42,135.00	37,801.25	40,135.00	36,121.00	44,710.00	28,972.00	43,560.00
420 - ATHLETIC FIELD FEES	108,500.00	107,649.34	101,900.00	109,754.34	101,000.00	92,569.23	96,600.00
427 - TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	953.24	0.00
450 - OTHER REVENUE	5,000.00	4,767.69	2,000.00	15,489.55	7,000.00	11,261.98	7,000.00
Revenue Total:	3,189,664.00	3,166,103.22	3,236,408.00	3,288,704.81	3,424,410.00	3,445,566.71	3,479,638.00
Expense							
500 - SALARIES & WAGES	1,467,528.00	1,148,577.39	1,419,155.00	1,197,846.95	1,464,788.00	1,278,048.94	1,546,274.00
605 - STAFF DEVELOPMENT	48,120.00	37,218.84	63,750.00	56,608.41	71,200.00	59,824.86	69,665.00
611 - CONTRACTUAL SERVICES	421,294.00	319,212.71	592,619.00	359,502.89	552,321.00	394,111.79	599,275.00
663 - INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	10,524.00	8,991.55	9,816.00
675 - HEALTH INSURANCE	477,000.00	309,652.97	487,000.00	319,354.86	486,000.00	348,055.84	451,000.00
680 - UTILITIES	100,450.00	99,633.80	100,700.00	105,915.42	93,500.00	74,677.34	88,460.00
701 - MATERIALS, SUPPLIES & EQUIPMENT	287,340.00	206,039.48	258,200.00	220,272.35	266,650.00	186,877.79	267,045.00
770 - MAINTENANCE & REPAIRS	88,400.00	64,664.77	74,000.00	62,100.94	74,000.00	41,405.55	84,100.00
866 - TRANSFER TO OTHER FUNDS	584,000.00	584,000.00	800,000.00	800,000.00	1,050,000.00	1,050,000.00	1,217,000.00
900 - OTHER EXPENSE	11,500.00	10,364.61	8,000.00	16,201.71	14,000.00	6,803.13	15,300.00
999 - CONTINGENCY	300,000.00	12,739.98	300,000.00	6,091.28	300,000.00	22,499.29	300,000.00
Expense Total:	3,785,632.00	2,792,104.55	4,103,424.00	3,143,894.81	4,382,983.00	3,471,296.08	4,647,935.00
Fund: 01 - CORPORATE Surplus (Deficit):	-595,968.00	373,998.67	-867,016.00	144,810.00	-958,573.00	-25,729.37	-1,168,297.00
Report Surplus (Deficit):	-595,968.00	373,998.67	-867,016.00	144,810.00	-958,573.00	-25,729.37	-1,168,297.00



Plainfield Township Park District, IL

Budget Worksheet**Account Summary**

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
Fund: 01 - CORPORATE								
Revenue								
01-01-01-001-4010	PROPERTY TAXES - WILL CO.	2,827,736.00	2,801,174.91	2,878,310.00	2,850,818.99	2,999,668.00	2,979,484.32	3,009,844.00
01-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	176,110.00	176,498.60	181,063.00	189,110.60	199,032.00	201,262.09	203,634.00
01-01-01-001-4030	STATE REPLACEMENT TAXES	29,183.00	33,817.63	30,000.00	30,744.06	30,000.00	38,223.35	39,000.00
01-01-01-001-4040	INTEREST ON INVESTMENTS	1,000.00	4,393.80	3,000.00	56,666.27	43,000.00	92,840.50	80,000.00
01-01-01-001-4080	MISCELLANEOUS INCOME	2,000.00	4,767.69	2,000.00	13,664.39	2,000.00	10,151.85	2,000.00
01-01-01-001-4090	FACILITY/PERMIT RENTALS	42,135.00	37,801.25	40,135.00	36,121.00	44,710.00	28,972.00	43,560.00
01-01-01-001-4170	MEMORIAL TREE PROGRAM	3,000.00	0.00	0.00	1,825.16	5,000.00	1,110.13	5,000.00
01-01-01-001-4220	ATHLETIC FIELD USER FEES	91,000.00	95,499.34	89,000.00	97,299.34	89,000.00	84,635.00	84,000.00
01-01-01-001-4240	ATHLETIC FIELD TOURNAMENT F...	2,000.00	3,370.00	2,900.00	3,115.00	3,000.00	2,610.00	2,600.00
01-01-01-001-4250	ATHLETIC FIELD USAGE ADTL FEES	15,500.00	8,780.00	10,000.00	9,340.00	9,000.00	5,324.23	10,000.00
01-01-01-001-4270	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	953.24	0.00
Revenue Total:		3,189,664.00	3,166,103.22	3,236,408.00	3,288,704.81	3,424,410.00	3,445,566.71	3,479,638.00
Expense								
01-01-01-001-5010	EXECUTIVE DIRECTOR	63,970.00	68,142.43	65,803.00	70,103.52	72,093.00	73,293.15	75,817.00
01-01-01-001-5050	DEPUTY DIRECTOR - FIN, HR & IT	44,770.00	46,679.75	45,799.00	47,112.48	46,932.00	49,665.14	51,340.00
01-01-01-001-5090	ACCOUNTANTS	55,000.00	56,565.51	55,825.00	57,466.46	57,246.00	58,890.41	91,000.00
01-01-01-001-5100	ACCOUNTING SPECIALISTS	57,220.00	43,994.75	50,625.00	42,651.33	77,025.00	42,908.59	50,000.00
01-01-01-001-5110	DIRECTOR OF ADMIN SERVICES	64,064.00	67,227.85	71,059.00	70,871.42	70,600.00	72,628.39	72,718.00
01-01-01-001-5140	I.T. MANAGER	0.00	0.00	57,500.00	55,554.75	58,040.00	59,691.95	58,040.00
01-01-01-001-5160	RISK MANAGER	0.00	0.00	63,000.00	34,824.74	69,019.00	71,301.36	71,389.00
01-01-01-001-5280	HUMAN RESOURCES MANAGER	31,500.00	32,396.53	31,973.00	32,878.12	32,752.00	33,954.41	33,735.00
01-01-01-001-5290	WAGE INCREASES	6,249.00	0.00	4,605.00	0.00	6,900.00	0.00	29,000.00
01-01-01-001-5300	STAFF APPRECIATION	5,500.00	4,812.61	10,500.00	11,968.24	9,250.00	6,433.14	7,500.00
01-01-01-001-6030	TELEPHONE/INTERNET	12,600.00	10,936.76	13,000.00	12,980.65	0.00	0.00	0.00
01-01-01-001-6050	PROFESSIONAL DEVELOPMENT	21,000.00	15,264.81	37,200.00	29,440.33	37,100.00	25,029.73	35,715.00

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
01-01-01-001-6054	RECRUITING/POST-OFFER EXP	0.00	0.00	0.00	0.00	3,500.00	4,683.86	5,300.00
01-01-01-001-6055	EMP ORIENTATION/DEVELOPM...	0.00	0.00	0.00	0.00	2,100.00	2,093.80	500.00
01-01-01-001-6060	MEMBERSHIPS & DUES	10,650.00	11,729.90	15,550.00	14,864.02	17,000.00	20,262.80	17,000.00
01-01-01-001-6080	LEGAL SERVICES & NOTICES	60,000.00	35,123.27	50,000.00	24,591.72	50,000.00	44,611.47	30,000.00
01-01-01-001-6150	EQUIPMENT RENTALS	7,515.00	2,284.02	1,900.00	2,050.00	2,200.00	2,185.80	2,200.00
01-01-01-001-6240	PROFESSIONAL TRAVEL EXPENSES	1,600.00	1,380.37	500.00	335.82	2,250.00	1,321.53	3,650.00
01-01-01-001-6430	UNEMPLOYMENT	500.00	3,269.00	2,000.00	0.00	2,000.00	0.00	2,000.00
01-01-01-001-6530	AUDIT FEE	16,000.00	15,400.00	14,500.00	14,500.00	14,900.00	14,900.00	15,300.00
01-01-01-001-6620	CONSULTING SERVICES	20,000.00	1,100.00	10,000.00	700.00	4,000.00	2,450.00	55,000.00
01-01-01-001-6630	INFORMATION TECHNOLOGY	86,079.00	64,521.82	119,219.00	89,539.97	101,721.00	81,606.63	97,765.00
01-01-01-001-6635	IT RECURRING SERVICES	0.00	0.00	0.00	0.00	10,524.00	8,991.55	9,816.00
01-01-01-001-6750	HEALTH, LIFE & DENTAL INSURA...	85,000.00	65,664.38	149,000.00	62,327.76	93,000.00	88,599.96	136,000.00
01-01-01-001-6800	UTILITIES	72,700.00	73,405.90	72,700.00	84,601.18	88,500.00	70,877.39	83,000.00
01-01-01-001-7010	OFFICE SUPPLIES	5,500.00	9,090.04	7,500.00	7,158.29	7,500.00	7,377.75	7,500.00
01-01-01-001-7050	POSTAGE	1,500.00	931.42	1,500.00	1,336.51	1,500.00	1,160.63	1,500.00
01-01-01-001-7450	GENERAL SAFETY SUPPLIES	0.00	0.00	0.00	0.00	8,500.00	5,822.05	8,500.00
01-01-01-001-7780	OFFICE EQUIPMENT REPAIRS	7,600.00	5,731.28	0.00	-427.55	0.00	0.00	0.00
01-01-01-001-8130	MEMORIAL TREE PROGRAM EXP...	3,000.00	1,051.00	0.00	7,147.05	5,000.00	0.00	5,000.00
01-01-01-001-8600	TRANSFER TO OTHER FUNDS	584,000.00	584,000.00	800,000.00	800,000.00	1,050,000.00	1,050,000.00	1,217,000.00
01-01-01-001-9050	OFFICE FURNITURE	1,500.00	1,780.01	2,000.00	1,506.41	5,500.00	3,931.67	5,500.00
01-02-02-002-5030	DIRECTOR OF PARKS&PLANNING	80,605.00	83,844.02	82,574.00	76,745.71	76,750.00	78,885.56	78,982.00
01-02-02-002-5150	PLANNER	0.00	0.00	57,500.00	0.00	57,500.00	48,461.71	60,000.00
01-02-02-002-5250	DIRECTOR OF PARKS	87,525.00	53,156.01	0.00	0.00	0.00	0.00	0.00
01-02-02-002-5260	DIVISION MANAGERS	115,721.00	105,103.76	121,374.00	124,324.11	176,500.00	167,219.23	183,055.00
01-02-02-002-5290	WAGES INCREASES	7,050.00	0.00	7,609.00	0.00	7,609.00	0.00	9,598.00
01-02-02-002-5310	FULL TIME STAFF	637,400.00	436,483.31	530,000.00	471,992.21	564,360.00	470,645.58	601,500.00
01-02-02-002-5320	PART-TIME WAGES	119,000.00	52,643.92	73,500.00	46,428.42	91,462.00	50,503.46	80,100.00
01-02-02-002-5350	PARKS SUPERVISORS SALARIES	97,454.00	102,339.55	100,409.00	66,893.68	0.00	0.00	0.00
01-02-02-002-5360	CONTRACTED LABOR	26,000.00	48,666.94	17,500.00	0.00	0.00	0.00	0.00
01-02-02-002-6030	TELEPHONE/INTERNET	15,150.00	15,291.14	15,000.00	8,333.59	5,000.00	3,799.95	5,460.00
01-02-02-002-6050	PROFESSIONAL DEVELOPMENT	7,100.00	3,307.15	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
01-02-02-002-6060	MEMBERSHIPS & DUES	2,270.00	724.00	0.00	0.00	0.00	0.00	0.00
01-02-02-002-6130	EQUIPMENT	4,000.00	6,900.40	10,000.00	7,761.65	21,100.00	6,950.66	23,720.00
01-02-02-002-6150	EQUIPMENT RENTALS	3,000.00	3,964.20	4,000.00	999.32	4,000.00	1,326.28	4,450.00
01-02-02-002-6610	NATURAL AREAS MANAGEMENT	84,000.00	57,174.95	130,000.00	39,962.90	130,000.00	27,089.49	154,220.00
01-02-02-002-6640	PORTABLE RESTROOM RENTAL	500.00	219.00	0.00	0.00	0.00	0.00	0.00
01-02-02-002-6650	REFUSE COLLECTION	10,200.00	11,520.12	10,000.00	9,502.63	10,000.00	9,624.27	14,000.00
01-02-02-002-6670	TURF MAINTENANCE	30,000.00	32,620.00	110,000.00	104,096.98	110,000.00	99,887.90	119,000.00
01-02-02-002-6680	CONTRACTUAL PARK SERVICES	8,000.00	9,094.00	15,500.00	9,471.52	15,500.00	17,227.03	17,640.00
01-02-02-002-6700	WATER	2,000.00	2,480.09	2,200.00	2,646.04	2,550.00	2,815.03	2,550.00
01-02-02-002-6750	HEALTH, LIFE & DENTAL INSURA...	392,000.00	243,988.59	338,000.00	257,027.10	393,000.00	259,455.88	315,000.00
01-02-02-002-7020	EQUIPMENT PARTS & SUPPLIES	40,000.00	28,408.74	35,000.00	22,306.41	30,000.00	12,205.37	25,000.00
01-02-02-002-7030	VEHICLE PARTS & SUPPLIES	10,000.00	6,834.18	12,000.00	11,242.44	12,000.00	10,547.61	12,000.00
01-02-02-002-7040	CUSTODIAL SUPPLIES	18,000.00	16,667.21	16,000.00	14,067.60	16,000.00	12,270.86	16,000.00
01-02-02-002-7080	HARDWARE & TOOLS	2,000.00	2,580.98	2,000.00	1,618.56	2,000.00	2,294.35	2,500.00
01-02-02-002-7100	SIGN REPAIRS	4,600.00	3,147.26	2,000.00	2,024.64	6,000.00	678.78	5,000.00
01-02-02-002-7110	PLAYGROUND MULCH	25,000.00	20,790.00	20,000.00	20,275.00	20,000.00	20,000.00	22,275.00
01-02-02-002-7140	FERTILIZER & TURF PRODUCTS	10,000.00	3,867.28	10,000.00	7,745.25	8,000.00	5,596.85	8,000.00
01-02-02-002-7150	HORTICULTURAL SUPPLIES	15,000.00	7,117.55	12,000.00	8,007.08	10,000.00	8,024.63	15,000.00
01-02-02-002-7160	ATHLETIC FIELD MAINT/SUPPLIES	38,840.00	20,607.30	35,000.00	29,955.60	35,000.00	25,178.46	35,000.00
01-02-02-002-7170	FUEL FOR VEHICLES	95,000.00	49,365.52	75,000.00	57,555.19	70,000.00	41,777.83	60,000.00
01-02-02-002-7180	PARK MAINTENANCE MATERIALS	15,000.00	12,794.00	12,000.00	13,676.39	15,000.00	20,103.60	20,000.00
01-02-02-002-7350	STAFF UNIFORMS	8,000.00	6,044.61	6,000.00	9,054.66	7,000.00	6,803.13	8,300.00
01-02-02-002-7450	SAFETY SUPPLIES	4,000.00	15,824.76	6,000.00	13,413.93	2,000.00	820.44	2,000.00
01-02-02-002-7760	BUILDING REPAIRS	28,000.00	32,065.55	28,500.00	24,405.21	25,000.00	16,809.69	47,400.00
01-02-02-002-7780	OFFICE EQUIPMENT REPAIRS	1,200.00	2,258.98	500.00	0.00	0.00	0.00	0.00
01-02-02-002-7785	EQUIPMENT REPAIRS	15,000.00	23,407.17	15,000.00	15,437.12	15,000.00	22,853.00	13,900.00
01-02-02-002-7790	VEHICLE REPAIRS	15,000.00	14,117.22	15,000.00	12,563.09	15,000.00	17,983.92	15,800.00
01-02-02-002-7820	PARK IMPROVEMENTS-NON CAP...	32,000.00	19,188.42	28,000.00	21,204.40	23,000.00	15,251.63	16,700.00
01-02-02-002-7840	PARK PLAYGROUND REPAIRS	15,000.00	2,273.28	15,000.00	14,894.24	20,000.00	8,665.45	15,000.00
01-02-02-002-7870	SEAL COATING/PAVING	40,000.00	0.00	80,000.00	36,087.64	80,000.00	52,366.00	60,000.00

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
01-02-02-002-9990	CONTINGENCY	300,000.00	12,739.98	300,000.00	6,091.28	300,000.00	22,499.29	300,000.00
	Expense Total:	3,785,632.00	2,792,104.55	4,103,424.00	3,143,894.81	4,382,983.00	3,471,296.08	4,647,935.00
	Fund: 01 - CORPORATE Surplus (Deficit):	-595,968.00	373,998.67	-867,016.00	144,810.00	-958,573.00	-25,729.37	-1,168,297.00
	Report Surplus (Deficit):	-595,968.00	373,998.67	-867,016.00	144,810.00	-958,573.00	-25,729.37	-1,168,297.00

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 department heads of the District's operating departments.

Corporate Fund Budget Highlights

The administration department's primary source (92%) of revenue is property taxes. Facility/permit rentals and athletic field fees make up 4% of the revenue in the administration department.

Contingency has been set to be between 5-10% of the annual corporate fund budget at \$300,000.

Any budgeted surplus revenue over expenditures are budgeted as transfers to the capital projects fund; fiscal year 2020's transfer is budgeted at \$1,217,000.

Consistent with past practice, a raise pool for full time staff was established at 3%.

The estimated beginning Corporate Fund Balance is \$2,730,015 for 2020. A Net Deficit of (\$1,168,297) is projected, which yields a projected Ending Fund Balance of \$1,561,718 at 12/31/20. The projected ending fund balance is within the District's fund balance policy for the corporate fund.



Corporate Administration Fund Budget



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity	Defined Budgets 2020 2020 Budget
Fund: 01 - CORPORATE								
Revenue								
01-01-01-001-4010	PROPERTY TAXES - WILL CO.	2,827,736.00	2,801,174.91	2,878,310.00	2,850,818.99	2,999,668.00	2,979,484.32	3,009,844.00
01-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	176,110.00	176,498.60	181,063.00	189,110.60	199,032.00	201,262.09	203,634.00
01-01-01-001-4030	STATE REPLACEMENT TAXES	29,183.00	33,817.63	30,000.00	30,744.06	30,000.00	38,223.35	39,000.00
01-01-01-001-4040	INTEREST ON INVESTMENTS	1,000.00	4,393.80	3,000.00	56,666.27	43,000.00	92,840.50	80,000.00
01-01-01-001-4080	MISCELLANEOUS INCOME	2,000.00	4,767.69	2,000.00	13,664.39	2,000.00	10,151.85	2,000.00
01-01-01-001-4090	FACILITY/PERMIT RENTALS	42,135.00	37,801.25	40,135.00	36,121.00	44,710.00	28,972.00	43,560.00
01-01-01-001-4170	MEMORIAL TREE PROGRAM	3,000.00	0.00	0.00	1,825.16	5,000.00	1,110.13	5,000.00
01-01-01-001-4220	ATHLETIC FIELD USER FEES	91,000.00	95,499.34	89,000.00	97,299.34	89,000.00	84,635.00	84,000.00
01-01-01-001-4240	ATHLETIC FIELD TOURNAMENT F...	2,000.00	3,370.00	2,900.00	3,115.00	3,000.00	2,610.00	2,600.00
01-01-01-001-4250	ATHLETIC FIELD USAGE ADTL FEES	15,500.00	8,780.00	10,000.00	9,340.00	9,000.00	5,324.23	10,000.00
01-01-01-001-4270	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	953.24	0.00
Revenue Total:		3,189,664.00	3,166,103.22	3,236,408.00	3,288,704.81	3,424,410.00	3,445,566.71	3,479,638.00
Expense								
01-01-01-001-5010	EXECUTIVE DIRECTOR	63,970.00	68,142.43	65,803.00	70,103.52	72,093.00	73,293.15	75,817.00
01-01-01-001-5050	DEPUTY DIRECTOR - FIN, HR & IT	44,770.00	46,679.75	45,799.00	47,112.48	46,932.00	49,665.14	51,340.00
01-01-01-001-5090	ACCOUNTANTS	55,000.00	56,565.51	55,825.00	57,466.46	57,246.00	58,890.41	91,000.00
01-01-01-001-5100	ACCOUNTING SPECIALISTS	57,220.00	43,994.75	50,625.00	42,651.33	77,025.00	42,908.59	50,000.00
01-01-01-001-5110	DIRECTOR OF ADMIN SERVICES	64,064.00	67,227.85	71,059.00	70,871.42	70,600.00	72,628.39	72,718.00
01-01-01-001-5140	I.T. MANAGER	0.00	0.00	57,500.00	55,554.75	58,040.00	59,691.95	58,040.00
01-01-01-001-5160	RISK MANAGER	0.00	0.00	63,000.00	34,824.74	69,019.00	71,301.36	71,389.00
01-01-01-001-5280	HUMAN RESOURCES MANAGER	31,500.00	32,396.53	31,973.00	32,878.12	32,752.00	33,954.41	33,735.00
01-01-01-001-5290	WAGE INCREASES	6,249.00	0.00	4,605.00	0.00	6,900.00	0.00	29,000.00
01-01-01-001-5300	STAFF APPRECIATION	5,500.00	4,812.61	10,500.00	11,968.24	9,250.00	6,433.14	7,500.00
01-01-01-001-6030	TELEPHONE/INTERNET	12,600.00	10,936.76	13,000.00	12,980.65	0.00	0.00	0.00
01-01-01-001-6050	PROFESSIONAL DEVELOPMENT	21,000.00	15,264.81	37,200.00	29,440.33	37,100.00	25,029.73	35,715.00

Corporate Administration Fund Budget (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
01-01-01-001-6054	RECRUITING/POST-OFFER EXP	0.00	0.00	0.00	0.00	3,500.00	4,683.86	5,300.00
01-01-01-001-6055	EMP ORIENTATION/DEVELOPM...	0.00	0.00	0.00	0.00	2,100.00	2,093.80	500.00
01-01-01-001-6060	MEMBERSHIPS & DUES	10,650.00	11,729.90	15,550.00	14,864.02	17,000.00	20,262.80	17,000.00
01-01-01-001-6080	LEGAL SERVICES & NOTICES	60,000.00	35,123.27	50,000.00	24,591.72	50,000.00	44,611.47	30,000.00
01-01-01-001-6150	EQUIPMENT RENTALS	7,515.00	2,284.02	1,900.00	2,050.00	2,200.00	2,185.80	2,200.00
01-01-01-001-6240	PROFESSIONAL TRAVEL EXPENSES	1,600.00	1,380.37	500.00	335.82	2,250.00	1,321.53	3,650.00
01-01-01-001-6430	UNEMPLOYMENT	500.00	3,269.00	2,000.00	0.00	2,000.00	0.00	2,000.00
01-01-01-001-6530	AUDIT FEE	16,000.00	15,400.00	14,500.00	14,500.00	14,900.00	14,900.00	15,300.00
01-01-01-001-6620	CONSULTING SERVICES	20,000.00	1,100.00	10,000.00	700.00	4,000.00	2,450.00	55,000.00
01-01-01-001-6630	INFORMATION TECHNOLOGY	86,079.00	64,521.82	119,219.00	89,539.97	101,721.00	81,606.63	97,765.00
01-01-01-001-6635	IT RECURRING SERVICES	0.00	0.00	0.00	0.00	10,524.00	8,991.55	9,816.00
01-01-01-001-6750	HEALTH, LIFE & DENTAL INSURA...	85,000.00	65,664.38	149,000.00	62,327.76	93,000.00	88,599.96	136,000.00
01-01-01-001-6800	UTILITIES	72,700.00	73,405.90	72,700.00	84,601.18	88,500.00	70,877.39	83,000.00
01-01-01-001-7010	OFFICE SUPPLIES	5,500.00	9,090.04	7,500.00	7,158.29	7,500.00	7,377.75	7,500.00
01-01-01-001-7050	POSTAGE	1,500.00	931.42	1,500.00	1,336.51	1,500.00	1,160.63	1,500.00
01-01-01-001-7450	GENERAL SAFETY SUPPLIES	0.00	0.00	0.00	0.00	8,500.00	5,822.05	8,500.00
01-01-01-001-7780	OFFICE EQUIPMENT REPAIRS	7,600.00	5,731.28	0.00	-427.55	0.00	0.00	0.00
01-01-01-001-8130	MEMORIAL TREE PROGRAM EXP...	3,000.00	1,051.00	0.00	7,147.05	5,000.00	0.00	5,000.00
01-01-01-001-8600	TRANSFER TO OTHER FUNDS	584,000.00	584,000.00	800,000.00	800,000.00	1,050,000.00	1,050,000.00	1,217,000.00
01-01-01-001-9050	OFFICE FURNITURE	1,500.00	1,780.01	2,000.00	1,506.41	5,500.00	3,931.67	5,500.00
Expense Total:		1,325,017.00	1,222,483.41	1,753,258.00	1,576,083.22	2,006,652.00	1,904,673.16	2,278,785.00
Fund: 01 - CORPORATE Surplus (Deficit):		1,864,647.00	1,943,619.81	1,483,150.00	1,712,621.59	1,417,758.00	1,540,893.55	1,200,853.00
Report Surplus (Deficit):		1,864,647.00	1,943,619.81	1,483,150.00	1,712,621.59	1,417,758.00	1,540,893.55	1,200,853.00

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:

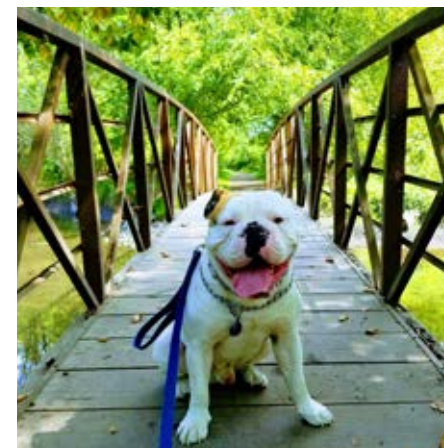
Areas of responsibility include repair and maintenance of park areas, facilities and buildings; planning and capital improvements. The Division of Parks and Planning is funded from the Corporate Fund and manages the following Departments:

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: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
Fund: 01 - CORPORATE								
Expense								
01-02-02-002-5030	DIRECTOR OF PARKS&PLANNING	80,605.00	83,844.02	82,574.00	76,745.71	76,750.00	78,885.56	78,982.00
01-02-02-002-5150	PLANNER	0.00	0.00	57,500.00	0.00	57,500.00	48,461.71	60,000.00
01-02-02-002-5250	DIRECTOR OF PARKS	87,525.00	53,156.01	0.00	0.00	0.00	0.00	0.00
01-02-02-002-5260	DIVISION MANAGERS	115,721.00	105,103.76	121,374.00	124,324.11	176,500.00	167,219.23	183,055.00
01-02-02-002-5290	WAGES INCREASES	7,050.00	0.00	7,609.00	0.00	7,609.00	0.00	9,598.00
01-02-02-002-5310	FULL TIME STAFF	637,400.00	436,483.31	530,000.00	471,992.21	564,360.00	470,645.58	601,500.00
01-02-02-002-5320	PART-TIME WAGES	119,000.00	52,643.92	73,500.00	46,428.42	91,462.00	50,503.46	80,100.00
01-02-02-002-5350	PARKS SUPERVISORS SALARIES	97,454.00	102,339.55	100,409.00	66,893.68	0.00	0.00	0.00
01-02-02-002-5360	CONTRACTED LABOR	26,000.00	48,666.94	17,500.00	0.00	0.00	0.00	0.00
01-02-02-002-6030	TELEPHONE/INTERNET	15,150.00	15,291.14	15,000.00	8,333.59	5,000.00	3,799.95	5,460.00
01-02-02-002-6050	PROFESSIONAL DEVELOPMENT	7,100.00	3,307.15	0.00	0.00	0.00	0.00	0.00
01-02-02-002-6060	MEMBERSHIPS & DUES	2,270.00	724.00	0.00	0.00	0.00	0.00	0.00
01-02-02-002-6130	EQUIPMENT	4,000.00	6,900.40	10,000.00	7,761.65	21,100.00	6,950.66	23,720.00
01-02-02-002-6150	EQUIPMENT RENTALS	3,000.00	3,964.20	4,000.00	999.32	4,000.00	1,326.28	4,450.00
01-02-02-002-6610	NATURAL AREAS MANAGEMENT	84,000.00	57,174.95	130,000.00	39,962.90	130,000.00	27,089.49	154,220.00
01-02-02-002-6640	PORTABLE RESTROOM RENTAL	500.00	219.00	0.00	0.00	0.00	0.00	0.00
01-02-02-002-6650	REFUSE COLLECTION	10,200.00	11,520.12	10,000.00	9,502.63	10,000.00	9,624.27	14,000.00
01-02-02-002-6670	TURF MAINTENANCE	30,000.00	32,620.00	110,000.00	104,096.98	110,000.00	99,887.90	119,000.00
01-02-02-002-6680	CONTRACTUAL PARK SERVICES	8,000.00	9,094.00	15,500.00	9,471.52	15,500.00	17,227.03	17,640.00
01-02-02-002-6700	WATER	2,000.00	2,480.09	2,200.00	2,646.04	2,550.00	2,815.03	2,550.00
01-02-02-002-6750	HEALTH, LIFE & DENTAL INSURA...	392,000.00	243,988.59	338,000.00	257,027.10	393,000.00	259,455.88	315,000.00
01-02-02-002-7020	EQUIPMENT PARTS & SUPPLIES	40,000.00	28,408.74	35,000.00	22,306.41	30,000.00	12,205.37	25,000.00
01-02-02-002-7030	VEHICLE PARTS & SUPPLIES	10,000.00	6,834.18	12,000.00	11,242.44	12,000.00	10,547.61	12,000.00
01-02-02-002-7040	CUSTODIAL SUPPLIES	18,000.00	16,667.21	16,000.00	14,067.60	16,000.00	12,270.86	16,000.00
01-02-02-002-7080	HARDWARE & TOOLS	2,000.00	2,580.98	2,000.00	1,618.56	2,000.00	2,294.35	2,500.00

Parks & Planning Budget (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
01-02-02-002-7100	SIGN REPAIRS	4,600.00	3,147.26	2,000.00	2,024.64	6,000.00	678.78	5,000.00
01-02-02-002-7110	PLAYGROUND MULCH	25,000.00	20,790.00	20,000.00	20,275.00	20,000.00	20,000.00	22,275.00
01-02-02-002-7140	FERTILIZER & TURF PRODUCTS	10,000.00	3,867.28	10,000.00	7,745.25	8,000.00	5,596.85	8,000.00
01-02-02-002-7150	HORTICULTURAL SUPPLIES	15,000.00	7,117.55	12,000.00	8,007.08	10,000.00	8,024.63	15,000.00
01-02-02-002-7160	ATHLETIC FIELD MAINT/SUPPLIES	38,840.00	20,607.30	35,000.00	29,955.60	35,000.00	25,178.46	35,000.00
01-02-02-002-7170	FUEL FOR VEHICLES	95,000.00	49,365.52	75,000.00	57,555.19	70,000.00	41,777.83	60,000.00
01-02-02-002-7180	PARK MAINTENANCE MATERIALS	15,000.00	12,794.00	12,000.00	13,676.39	15,000.00	20,103.60	20,000.00
01-02-02-002-7350	STAFF UNIFORMS	8,000.00	6,044.61	6,000.00	9,054.66	7,000.00	6,803.13	8,300.00
01-02-02-002-7450	SAFETY SUPPLIES	4,000.00	15,824.76	6,000.00	13,413.93	2,000.00	820.44	2,000.00
01-02-02-002-7760	BUILDING REPAIRS	28,000.00	32,065.55	28,500.00	24,405.21	25,000.00	16,809.69	47,400.00
01-02-02-002-7780	OFFICE EQUIPMENT REPAIRS	1,200.00	2,258.98	500.00	0.00	0.00	0.00	0.00
01-02-02-002-7785	EQUIPMENT REPAIRS	15,000.00	23,407.17	15,000.00	15,437.12	15,000.00	22,853.00	13,900.00
01-02-02-002-7790	VEHICLE REPAIRS	15,000.00	14,117.22	15,000.00	12,563.09	15,000.00	17,983.92	15,800.00
01-02-02-002-7820	PARK IMPROVEMENTS-NON CAP...	32,000.00	19,188.42	28,000.00	21,204.40	23,000.00	15,251.63	16,700.00
01-02-02-002-7840	PARK PLAYGROUND REPAIRS	15,000.00	2,273.28	15,000.00	14,894.24	20,000.00	8,665.45	15,000.00
01-02-02-002-7870	SEAL COATING/PAVING	40,000.00	0.00	80,000.00	36,087.64	80,000.00	52,366.00	60,000.00
01-02-02-002-9990	CONTINGENCY	300,000.00	12,739.98	300,000.00	6,091.28	300,000.00	22,499.29	300,000.00
Expense Total:		2,460,615.00	1,569,621.14	2,350,166.00	1,567,811.59	2,376,331.00	1,566,622.92	2,369,150.00
Fund: 01 - CORPORATE Total:		2,460,615.00	1,569,621.14	2,350,166.00	1,567,811.59	2,376,331.00	1,566,622.92	2,369,150.00
Report Total:		2,460,615.00	1,569,621.14	2,350,166.00	1,567,811.59	2,376,331.00	1,566,622.92	2,369,150.00

Recreation Fund

The Recreation Department provides recreational services ranging from early childhood programming to senior services, arts and crafts to athletics, cultural arts and dance to teen programming, and aquatics to equestrian programming.

The department consists of 11 full-time staff, 70 permanent part-time, and 49 seasonal staff members.

The Recreation/Administration Center, Prairie Activity & Recreation Center, Streams Recreation Center, Normantown Equestrian Center, Ottawa Street Pool and numerous athletic fields are all scheduled and managed by Park District Recreation staff.

The department has worked 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 the Bolingbrook Park District. In September 2020, the Northern Will County Special Recreation Association (NWCSRA) will be enacted and replace LCSRA. The District will be joining the following other park districts in this association: Bolingbrook, Lockport, Romeoville, Justice and Brookeridge. The District believes the NWCSRA will provide a more comprehensive approach for special needs programming and inclusion services in Northern Will County.

The estimated beginning Recreation Fund Balance is \$1,753,384 for 2020. A Deficit of (\$316,227) is projected, which yields a projected Ending Fund Balance of \$1,437,157 at 12/31/20.

The primary sources of revenue for the Recreation fund are tax dollars and user fees. User fees are established based on the board approved revenue 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.

Total recreation fund revenue is \$2,681,661. Total expense is \$2,997,888 for the 2020 Budget. 57.0% of the fund revenue, \$1,527,161, is user fees. Revenue from property taxes is \$1,050,000.00 and accounts for 39.2% of the total recreation revenue. Of the remaining revenue, 2.5% (\$67,000) of the fund revenue comes from miscellaneous income sources including scholarships, interest income and miscellaneous sources. Seasonal advertising and sponsorships account for 1.4% of fund revenue (\$37,500).



Recreation Fund (cont.)

Administrative expenses of \$1,496,833 account for 50.0% of the fund expenses. Administrative expenses include salaries, benefits, continuing education, information technology, staff uniforms and office supplies. A transfer to the capital projects fund of \$208,000, health insurance costs of \$218,000 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 \$1,285,710 or 42.9% of total fund expenses. The Marketing function is accounted for in the Recreation Fund budget and accounts for 7.2% of the total.

On January 1, 2019, the Prairie Activity & Recreation Center opened. This almost 40,000 square foot addition to the District's operations has had a financial impact on operations. The facility includes a 4,000 square foot fitness area that is driven through memberships as well as a new 1,500 square foot fitness studio that allows for greater fitness class offerings.

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

2019-2020 Marketing Goals

Develop a clear District wide communication plan

- Share information readWr an enhanced experience.

Develop an effective marketing plan

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

Revenues

Revenues consist of sponsorships and advertising sales. The total budgeted for sponsorships was decreased from \$40,500 in 2019 to \$25,000 in 2020 which is a more accurate budget projection. The District continues to strive to increase its sponsorships and advertising.

Expenses

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

Each year the marketing team develops a marketing plan based on statistical data from our website, social media and program registration outcomes of the previous year. The budget is based on the results of the previous year's efforts.

The marketing/advertising line item was decreased from \$35,000 in 2019 to \$30,570 in 2020. In 2019 we had additional costs with the promotion of the new Prairie Activity & Recreation Center. Although there is a decrease in 2020, there are several new advertising methods to support the goal of sharing information readily with the community. The public will now have the option to subscribe to text message updates at a budget amount of \$225. We are also beginning to advertise in local high school newspapers to reach the teen population and have budgeted for additional community events such as Cruise Nights to reach a broader adult population. The District also participates in greeter programs through our local Chambers of Commerce to reach new residents.

In support of the goal to develop strong bonds with the business community and secure exclusive sponsorships, we continue to budget for memberships in local Chambers of Commerce and registration for their business expos.

To achieve the goal of keeping the website information current, viable and revised on an on-going basis for an enhanced experience, in the line item for Information Technology we included \$3,500 for general website maintenance as well as \$750 to keep our registration software splash page current.

Special Events

The Special Events budget area includes special themed programs in addition to the Patriotic Picnic. The Patriotic Picnic is the community's only fireworks celebration held on July 3rd, attracting thousands of people to the event site. Special Event 2020 budgeted revenue went down to \$20,779 which is \$7,000 below the 2019 budget. Staff decided to eliminate a few events with low turnout, and not include events that have a history of low turnout.

The 2020 budget is more closely tied to the 2018 and 2019 actual results. Expenses for the 2020 budget were reduced. Most of the cost saving is from the contractual professional services, which we decreased by \$4,000.

Recurring expenses for the Patriotic Picnic include \$17,000 for fireworks and \$1,500 for port-o-lets. Special events are projecting a net deficit of \$11,882, which is an improvement of \$602 from the 2019 Budget.

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



Special Events Worksheet



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-50-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	17,333.00	16,250.55	17,815.00	18,518.90	27,849.00	20,638.00	20,779.00
02-50-99-165-4130	CONCESSIONS-PATRIOTIC PICNIC	500.00	2,336.00	2,600.00	2,980.00	2,650.00	2,089.00	2,400.00
02-50-99-165-4290	SPONSORSHIPS-PATRIOTIC PICNIC	5,000.00	5,000.00	6,000.00	2,500.00	6,000.00	4,036.00	6,000.00
	Revenue Total:	22,833.00	23,586.55	26,415.00	23,998.90	36,499.00	26,763.00	29,179.00
Expense								
02-50-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	2,045.00	200.75	1,077.00	247.00	1,812.00	1,237.51	1,578.00
02-50-99-140-6040	CONTRACTED PROFSRV-SPECIAL ...	1,815.00	800.00	3,350.00	720.00	5,560.00	1,256.00	4,535.00
02-50-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	9,070.00	10,364.69	13,691.00	10,292.30	15,336.00	12,347.94	10,448.00
02-50-99-140-7220	PROGRAM EQUIPMENT-SPECIAL ...	2,810.00	893.85	8,800.00	1,622.63	5,075.00	7,774.87	3,250.00
02-50-99-165-5320	PART-TIME WAGES-PATRIOTIC P...	450.00	120.00	500.00	0.00	100.00	0.00	100.00
02-50-99-165-6110	CONTRACTUAL PROG EXP-PATRI...	2,800.00	2,200.00	2,800.00	2,300.00	2,400.00	2,300.00	2,400.00
02-50-99-165-6150	EQUIPMENT RENTALS-PATRIOTIC...	1,750.00	1,435.00	1,750.00	800.00	1,500.00	1,350.00	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	180.58	300.00	100.47	200.00	313.80	250.00
	Expense Total:	38,040.00	33,194.87	49,268.00	33,082.40	48,983.00	43,580.12	41,061.00
	Fund: 02 - RECREATION Surplus (Deficit):	-15,207.00	-9,608.32	-22,853.00	-9,083.50	-12,484.00	-16,817.12	-11,882.00
	Report Surplus (Deficit):	-15,207.00	-9,608.32	-22,853.00	-9,083.50	-12,484.00	-16,817.12	-11,882.00

Great Adventures & Early Childhood

The Great Adventures program for preschoolers 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 first school session with classes held at 1 location.

The program's move to the Prairie Activity and Recreation Center (PARC) in January (2019) rid the district of the rent expense at the Heritage Professional Center. The program also left the Streams location at the end of the May 2019 session and is now solely based out of the new PARC facility. 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".

The 2019 Great Adventures and Early Childhood budget projected an overall net surplus of \$117,642. The Actual 2019 overall net surplus totaled \$153,025. The net surplus for fiscal year 2020 is conservatively budgeted at \$118,225.



Great Adventures & Early Childhood Worksheet



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity	Defined Budgets 2020 2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-30-25-150-4050	PROGRAM REVENUE-GA	173,577.00	198,586.69	200,415.00	208,657.44	0.00	0.00	0.00
02-30-25-999-4050	PROGRAM REVENUE-EC	3,370.00	3,046.00	4,692.00	19,887.00	0.00	0.00	0.00
02-50-25-150-4050	PROGRAM REVENUE-GA NON SP...	48,756.00	59,346.86	51,222.00	31,328.00	0.00	176.00	0.00
02-50-25-999-4050	PROGRAM REVENUE-EC NON SP...	18,876.00	23,341.93	12,438.00	18,941.80	13,998.00	12,020.34	4,224.00
02-70-25-150-4050	PROGRAM REVENUE-GA	0.00	0.00	0.00	0.00	228,819.00	233,705.79	230,580.00
02-70-25-999-4050	PROGRAM REVENUE-EC NON SP...	0.00	0.00	0.00	0.00	14,376.00	26,350.90	22,600.00
Revenue Total:		244,579.00	284,321.48	268,767.00	278,814.24	257,193.00	272,253.03	257,404.00
Expense								
02-30-25-150-5320	PART-TIME WAGES-GA	113,438.00	91,379.73	95,508.00	87,790.61	0.00	0.00	0.00
02-30-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	3,600.00	279.13	0.00	0.00	0.00
02-30-25-150-6110	CONTRACTUAL PROGRAM EXP-...	1,500.00	850.00	1,500.00	0.00	0.00	0.00	0.00
02-30-25-150-7210	PROGRAM SUPPLIES-GA	7,100.00	6,253.60	6,800.00	8,620.33	0.00	8.56	0.00
02-30-25-999-5320	PART-TIME WAGES-EC	1,983.00	4,572.47	2,367.00	5,337.61	0.00	0.00	0.00
02-30-25-999-7210	PROGRAM SUPPLIES-EC	450.00	427.25	1,160.00	701.54	0.00	0.00	0.00
02-50-25-150-5320	PART-TIME WAGES-GA NON SPE...	23,335.00	14,659.34	21,338.00	13,224.33	8,940.00	6,365.39	0.00
02-50-25-150-6050	PROFESSIONAL DEV-GA NON SP...	0.00	0.00	400.00	264.00	100.00	0.00	0.00
02-50-25-150-7210	PROGRAM SUPPLIES-GA NON SP...	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-25-999-5320	PART-TIME WAGES-EC NON SPEC...	7,729.00	8,227.16	5,666.00	5,062.98	5,778.00	2,588.75	1,100.00
02-50-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	2,400.00	740.92	900.00	819.80	885.00	989.40	535.00
02-50-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	835.00	59.75	455.00	0.00	435.00	9.35	135.00
02-70-25-150-5320	PART-TIME WAGES-GA	0.00	0.00	0.00	0.00	107,930.00	93,678.39	112,336.00
02-70-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	800.00	380.00	1,100.00
02-70-25-150-6110	CONTRACTUAL PROGRAM EXP-...	0.00	0.00	0.00	0.00	900.00	900.00	900.00
02-70-25-150-7210	PROGRAM SUPPLIES-GA	0.00	0.00	0.00	0.00	6,350.00	7,522.66	7,200.00
02-70-25-150-7220	PROGRAM EQUIPMENT-GA	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00

Great Adventures & Early Childhood Worksheet (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
02-70-25-150-7350	STAFF UNIFORMS-GA	0.00	0.00	0.00	0.00	200.00	200.00	1,200.00
02-70-25-999-5320	PART-TIME WAGES-EC NON SPEC...	0.00	0.00	0.00	0.00	5,933.00	6,429.99	11,232.00
02-70-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	0.00	0.00	0.00	0.00	950.00	154.56	1,541.00
02-70-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	0.00	0.00	0.00	0.00	350.00	0.00	400.00
Expense Total:		160,570.00	127,170.22	139,694.00	122,100.33	139,551.00	119,227.05	139,179.00
Fund: 02 - RECREATION Surplus (Deficit):		84,009.00	157,151.26	129,073.00	156,713.91	117,642.00	153,025.98	118,225.00
Report Surplus (Deficit):		84,009.00	157,151.26	129,073.00	156,713.91	117,642.00	153,025.98	118,225.00

Dance Worksheet

Dance is one of the core programs for the Plainfield Park District. Classes are offered during the Winter/Spring, Summer and Fall/Holiday seasons. A recital is held during the Winter/Spring season (May). In 2020, the competition team will have 2 tryout dates and will compete February through April. Competition camps and private lessons have also been added for the summer.

The projected surplus is \$65,139 in fiscal year 2020, which would be an increase from the 2019 budget surplus of \$51,454. Staff attempted to budget revenue more conservatively in 2020, since the previous three budgeted revenue numbers were not reached. The 2020 revenue budget of \$108,810 represents an approximate increase of \$20,000 over 2019 actual revenue. The addition of the competition camps and private lessons along with an increase in rates in 2020 is expected to result in the \$20,000 of additional revenue versus 2019 Actual.



Plainfield Township Park District, IL

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity	Defined Budgets 2020 2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-50-99-200-4050	PROGRAM REVENUE-DANCE	140,907.00	97,158.22	125,669.00	97,120.55	124,924.00	88,745.60	108,810.00
	Revenue Total:	140,907.00	97,158.22	125,669.00	97,120.55	124,924.00	88,745.60	108,810.00
Expense								
02-50-99-200-5320	PART-TIME WAGES-DANCE	50,559.00	23,184.20	32,505.00	22,044.53	53,535.00	24,701.05	26,021.00
02-50-99-200-7210	PROGRAM SUPPLIES-DANCE	20,275.00	15,883.59	19,715.00	18,684.49	19,925.00	17,589.14	17,650.00
	Expense Total:	70,834.00	39,067.79	52,220.00	40,729.02	73,460.00	42,290.19	43,671.00
	Fund: 02 - RECREATION Surplus (Deficit):	70,073.00	58,090.43	73,449.00	56,391.53	51,464.00	46,455.41	65,139.00
	Report Surplus (Deficit):	70,073.00	58,090.43	73,449.00	56,391.53	51,464.00	46,455.41	65,139.00

Basketball Worksheet

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 were reduced in the 2019 Budget due to the new PARC facility providing a District-owned location to host league games on the weekends. The positive impact of that reduction is carried through to the 2020 Budget.

An increase in budgeted expenses was shown for program supplies in the 2019 Budget, as participants received a basketball to use throughout the season, instead of the trophies. The actual expense for basketballs and other expenses came in under budget in 2019, which helped achieve a net surplus of \$52,089 for 2019 Actual results.

Overall, a net surplus of \$43,170 is conservatively projected in 2020.

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019



Plainfield Township Park District, IL

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity	Defined Budgets 2020 2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-50-48-110-4050	PROGRAM REVENUE-BASKETBALL	88,350.00	86,851.00	95,841.00	76,442.55	89,386.00	82,575.50	88,965.00
	Revenue Total:	88,350.00	86,851.00	95,841.00	76,442.55	89,386.00	82,575.50	88,965.00
Expense								
02-50-48-110-5320	PART-TIME WAGES-BASKETBALL	25,122.00	20,418.20	24,110.00	18,620.38	7,000.00	4,400.00	6,100.00
02-50-48-110-6040	CONTRACTED PROF SRV-BASKET...	0.00	0.00	0.00	0.00	15,930.00	12,800.00	15,000.00
02-50-48-110-6155	OUTSIDE FACILITY RENTALS-BAS...	23,220.00	33,700.25	27,048.00	30,992.50	10,595.00	2,678.00	7,000.00
02-50-48-110-7210	PROGRAM SUPPLIES-BASKETBALL	12,000.00	8,075.47	12,944.00	7,988.12	16,945.00	10,551.88	16,945.00
02-50-48-110-7220	PROGRAM EQUIPMENT-BASKET...	1,200.00	1,334.00	1,650.00	0.00	1,050.00	56.87	750.00
	Expense Total:	61,542.00	63,527.92	65,752.00	57,601.00	51,520.00	30,486.75	45,795.00
Fund: 02 - RECREATION Surplus (Deficit):		26,808.00	23,323.08	30,089.00	18,841.55	37,866.00	52,088.75	43,170.00
Report Surplus (Deficit):		26,808.00	23,323.08	30,089.00	18,841.55	37,866.00	52,088.75	43,170.00

Normantown Equestrian Center

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

The riding lesson program teaches all aspects of horsemanship from the ground up and provides students with growth opportunities such as horse showing and leasing. The stable also provides 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 what programming will be offered.

The center's 2020 budgeted operations remain consistent with previous years with the full time barn assistant position at a cost of \$32,800 and some new class offerings, such as: youth group classes and expanding clinics throughout the year for existing students.

The 2020 budget conservatively projects a surplus of \$95,851, versus an actual surplus of \$129,308 in 2019.



Normantown Equestrian Center Worksheet



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-40-01-001-4400	GRANT REVENUE-NTEC	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
02-40-01-135-4090	FACILITY RENTALS-NTEC	28,920.00	28,085.00	29,280.00	31,127.00	30,720.00	29,783.00	30,720.00
02-40-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	13,700.00	18,356.00	12,890.00	15,957.50	15,630.00	17,957.00	17,010.00
02-40-99-140-4090	FACILITY RENTALS-SPECIAL EVEN...	8,100.00	10,330.00	8,100.00	7,840.00	9,600.00	7,790.00	9,000.00
02-40-99-140-4120	CONTRACTUAL PROGRAM REV-S...	350.00	675.00	350.00	0.00	350.00	100.00	600.00
02-40-99-210-4050	PROGRAM REVENUE-RIDING LES...	187,045.00	160,769.00	188,395.00	168,016.75	178,465.00	184,197.75	183,240.00
02-40-99-210-4260	SALE OF LESSON HORSE	2,500.00	3,500.00	2,000.00	0.00	0.00	0.00	0.00
02-40-99-220-4050	PROGRAM REVENUE-BOARDING	112,200.00	128,943.68	143,380.00	120,443.60	123,640.00	117,251.38	117,240.00
02-40-99-220-4190	FEES FOR SERVICES-BOARDING	5,060.00	5,327.59	5,970.00	5,498.98	5,970.00	9,143.00	6,510.00
02-40-99-602-4135	PRODUCT SALES-NTEC	1,175.00	1,545.00	1,150.00	1,350.00	1,150.00	652.00	750.00
Revenue Total:		359,050.00	357,531.27	391,515.00	355,233.83	365,525.00	366,874.13	365,070.00
Expense								
02-40-01-001-5200	GUEST SERVICES-NTEC	0.00	0.00	38,500.00	21,133.15	31,800.00	32,020.00	32,800.00
02-40-01-001-5300	STAFF APPRECIATION-NTEC	1,500.00	1,486.77	1,500.00	1,186.38	350.00	91.56	350.00
02-40-01-001-6030	TELEPHONE/INTERNET-NTEC	2,800.00	3,385.90	3,500.00	3,247.53	0.00	0.00	0.00
02-40-01-001-6650	REFUSE COLLECTION-NTEC	660.00	516.33	850.00	1,379.69	850.00	355.98	850.00
02-40-01-001-6800	UTILITIES-NTEC	17,500.00	15,947.87	17,500.00	14,858.23	16,000.00	18,237.37	18,000.00
02-40-01-001-7010	OFFICE SUPPLIES-NTEC	350.00	245.62	350.00	275.26	500.00	351.62	500.00
02-40-01-001-7450	SAFETY SUPPLIES-NTEC	100.00	0.00	250.00	16.74	200.00	9.18	100.00
02-40-01-001-9050	OFFICE FURNITURE-NTEC	0.00	242.96	500.00	0.00	500.00	0.00	0.00
02-40-01-220-7120	PROPERTY TAXES-NTEC	10,500.00	9,674.82	10,500.00	9,460.84	10,500.00	9,493.80	10,500.00
02-40-02-001-7040	CUSTODIAL SUPPLIES-NTEC	250.00	330.25	400.00	507.99	1,150.00	439.48	600.00
02-40-02-001-7760	BUILDING REPAIRS-NTEC	5,300.00	4,083.37	6,000.00	13,183.53	6,500.00	5,400.28	9,350.00
02-40-02-001-7780	OFFICE EQUIPMENT REPAIRS-NT...	0.00	1,565.35	1,500.00	134.35	0.00	-15.18	0.00
02-40-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	4,493.00	3,281.72	4,100.00	2,658.00	5,133.00	2,657.06	4,200.00

Normantown Equestrian Center Worksheet (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
02-40-99-140-6110	CONTRACTUAL PROGRAM EXP-S...	1,200.00	0.00	200.00	0.00	200.00	0.00	300.00
02-40-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	1,895.00	2,598.41	1,815.00	2,045.48	2,765.00	3,092.21	2,515.00
02-40-99-210-5320	PART-TIME WAGES-RIDING LESS...	38,848.00	26,360.79	26,021.00	21,889.15	23,391.00	19,844.58	29,177.00
02-40-99-210-6340	FERRIER SERVICES	4,900.00	4,571.00	5,000.00	5,740.00	6,570.00	5,370.00	6,570.00
02-40-99-210-6350	VETERINARY SERVICES	6,000.00	9,158.99	7,000.00	7,369.24	8,250.00	10,443.90	10,500.00
02-40-99-210-6650	REFUSE COLLECTION-RIDING LES...	4,300.00	5,460.00	5,460.00	8,126.00	8,580.00	8,259.75	5,100.00
02-40-99-210-7210	PROGRAM SUPPLIES-RIDING LES...	27,100.00	30,741.59	25,900.00	38,386.18	39,870.00	43,599.61	43,340.00
02-40-99-210-7220	PROGRAM EQUIPMENT-RIDING ...	2,175.00	868.16	1,500.00	553.68	1,000.00	1,057.06	1,500.00
02-40-99-220-5320	PART-TIME WAGES-BOARDING	40,400.00	45,787.60	37,230.00	36,907.49	38,832.00	34,290.74	43,547.00
02-40-99-220-6650	REFUSE COLLECTION-BOARDING	10,100.00	16,380.00	16,380.00	16,674.00	20,020.00	13,154.25	11,900.00
02-40-99-220-7210	PROGRAM SUPPLIES-BOARDING	35,670.00	30,319.71	39,440.00	32,785.31	36,640.00	28,434.72	36,490.00
02-40-99-220-7240	FEE FOR SERVICES-BOARDING	400.00	602.17	400.00	63.41	385.00	0.00	100.00
02-40-99-602-7320	TACK SHOP PRODUCT-NTEC	800.00	1,339.00	930.00	668.19	930.00	888.12	930.00
Expense Total:		217,241.00	214,948.38	252,726.00	239,249.82	260,916.00	237,476.09	269,219.00
Fund: 02 - RECREATION Surplus (Deficit):		141,809.00	142,582.89	138,789.00	115,984.01	104,609.00	129,398.04	95,851.00
Report Surplus (Deficit):		141,809.00	142,582.89	138,789.00	115,984.01	104,609.00	129,398.04	95,851.00

Ottawa Street Pool

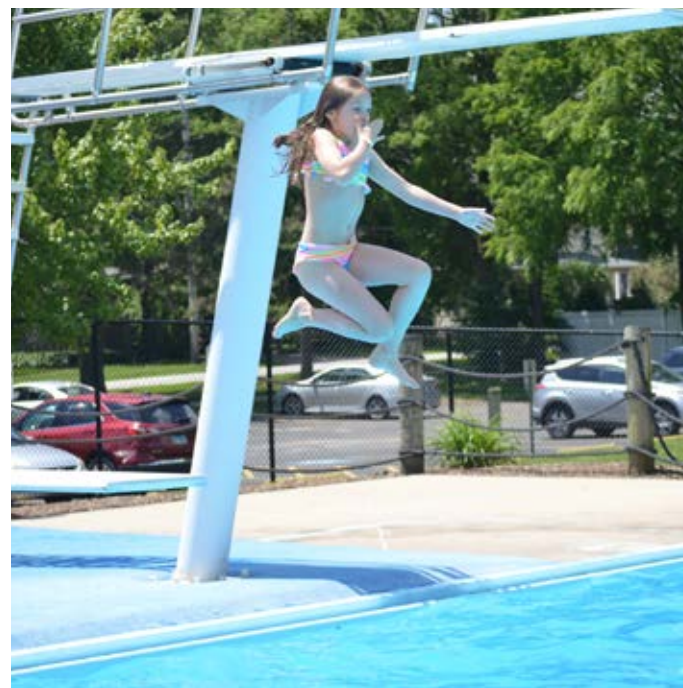
Ottawa Street Pool is a traditional L-shaped, outdoor pool that includes 25-meter lanes and a diving well with both a low and high diving board.

The swim lesson program is the primary source of income for the Ottawa Street Pool, providing \$53,713 of the \$130,713 of projected 2020 Revenue.

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

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

A 2019 expense of \$26,000 for a new pool heater was a major contributor to the net deficit of \$17,527 in 2019. A deficit of \$24,716 is conservatively projected for the 2020 Budget year.



Ottawa Street Pool Worksheet



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

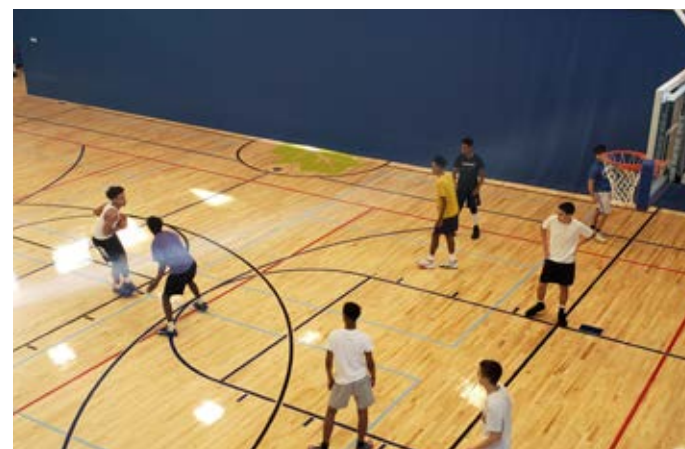
For Fiscal: 2019 Period Ending: 12/31/2019

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity	Defined Budgets 2020 2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-60-99-135-4090	FACILITY RENTALS-OSP	2,500.00	4,093.00	3,500.00	3,046.00	3,500.00	4,265.00	4,000.00
02-60-99-601-4186	SWIM LESSON INCOME	59,040.00	49,229.40	53,150.00	41,734.10	41,087.00	42,370.50	53,713.00
02-60-99-602-4130	CONCESSIONS-OSP	1,000.00	0.00	0.00	2,750.75	2,500.00	3,987.50	3,000.00
02-60-99-999-4180	SWIM PASSES	25,000.00	24,866.80	25,000.00	26,091.08	25,000.00	26,803.00	33,000.00
02-60-99-999-4185	SWIM DAILY ADMISSION	26,000.00	28,032.00	27,000.00	32,478.50	29,000.00	36,523.00	37,000.00
Revenue Total:		113,540.00	106,221.20	108,650.00	106,100.43	101,087.00	113,949.00	130,713.00
Expense								
02-60-01-001-5200	GUEST SERVICES-OSP	9,200.00	6,382.97	7,000.00	8,491.68	8,865.00	7,002.80	10,440.00
02-60-01-001-5320	PART-TIME WAGES-OSP	53,800.00	60,952.83	53,000.00	45,971.31	46,712.00	39,172.37	53,016.00
02-60-01-001-6030	TELEPHONE/INTERNET-OSP	1,930.00	1,389.65	0.00	1,219.80	0.00	0.00	0.00
02-60-01-001-6050	PROFESSIONAL DEVELOPMENT-...	2,300.00	1,141.96	2,300.00	1,059.70	2,000.00	1,772.25	1,800.00
02-60-01-001-6800	UTILITIES-OSP	15,350.00	10,601.72	15,500.00	14,934.54	15,500.00	14,471.65	15,900.00
02-60-01-001-7010	OFFICE SUPPLIES-OSP	950.00	261.20	950.00	83.00	725.00	586.00	600.00
02-60-01-001-7300	POOL CHEMICALS	12,000.00	9,827.10	11,000.00	7,782.28	10,000.00	10,101.24	10,500.00
02-60-01-001-7450	SAFETY SUPPLIES-OSP	1,000.00	512.61	1,000.00	545.78	950.00	679.25	700.00
02-60-01-040-6090	MARKETING/ADVERTISING-OSP	250.00	261.00	300.00	0.00	0.00	0.00	0.00
02-60-02-001-7310	POOL SUPPLIES	5,000.00	3,197.31	5,000.00	3,882.59	5,600.00	5,417.43	4,500.00
02-60-02-001-7760	BUILDING REPAIRS-OSP	3,500.00	1,868.11	25,500.00	27,115.67	1,000.00	1,787.52	5,000.00
02-60-02-001-7780	OFFICE EQUIPMENT REPAIRS-OSP	8,100.00	7,161.19	6,100.00	2,819.57	21,000.00	28,928.00	21,000.00
02-60-99-140-7210	PROGRAM SUPPLIES-OSP SPEC E...	1,500.00	1,419.68	1,200.00	1,046.14	800.00	176.88	800.00
02-60-99-601-5320	PART-TIME WAGES-SWIM LESSO...	30,000.00	22,918.94	23,070.00	22,389.21	24,470.00	21,380.86	31,173.00
Expense Total:		144,880.00	127,896.27	151,920.00	137,341.27	137,622.00	131,476.25	155,429.00
Fund: 02 - RECREATION Surplus (Deficit):		-31,340.00	-21,675.07	-43,270.00	-31,240.84	-36,535.00	-17,527.25	-24,716.00
Report Surplus (Deficit):		-31,340.00	-21,675.07	-43,270.00	-31,240.84	-36,535.00	-17,527.25	-24,716.00

Prairie Activity & Recreation Center (PARC)

The Prairie Activity & Recreation Center (PARC) is the first recreation center built for the Plainfield Park District. The district finished construction and received its occupancy permit on December 31, 2018. Operations commenced on January 1, 2019. The facility is approximately 40,000 square feet and includes staff offices, registration & fitness counters, four preschool classrooms, one multi-purpose room, a 4,000 square foot fitness center, one aerobic studio, a gymnasium and an elevated 1/10th of a mile track. Staff budgeted \$440,515 in 2020 revenue, which consists of program user fees and service user fees. Since 2019 represented the first year of operations at PARC, the 2020 budget has been adjusted to reflect a more realistic level of operations/revenue. The total budgeted revenue in 2019 was \$642,135 (\$201,620 more than the 2020 budget revenue). The main area of adjustment for 2020 relates to the projection of member pass revenue. 2019 total projected pass revenue was \$281,500 for the four types of passes (Fitness PIF, Fitness EFT, Track and Gym). 2020 budgets \$102,750 in total member pass revenue, which is a reduction \$178,750. The \$102,750 2020 pass revenue projection is more in line with the actual revenue of \$101,732 in 2019.

PARC is facing a very competitive fitness environment. Many fitness options exist in the immediate area. In order to improve the fitness area performance in 2020, staff intends to increase public awareness of the PARC facility and its fitness options through individual marketing and the introduction of corporate memberships.



Prairie Activity & Recreation Center (PARC) Worksheet



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-70-01-135-4090	FACILITY RENTALS-PARC	0.00	0.00	0.00	0.00	9,000.00	25,171.00	20,000.00
02-70-01-602-4130	CONCESSIONS-PARC	0.00	0.00	0.00	0.00	3,000.00	1,075.00	1,500.00
02-70-25-150-4050	PROGRAM REVENUE-GA	0.00	0.00	0.00	0.00	228,819.00	233,705.79	230,580.00
02-70-25-160-4050	PROGRAM REVENUE-CHILDCARE	0.00	0.00	0.00	0.00	4,500.00	594.00	0.00
02-70-25-999-4050	PROGRAM REVENUE-EC NON SP...	0.00	0.00	0.00	0.00	14,376.00	26,350.90	22,600.00
02-70-30-170-4050	PROGRAM REVENUE-ADULT ATH...	0.00	0.00	0.00	0.00	6,300.00	400.00	450.00
02-70-48-999-4050	PROGRAM REV-YOUTH NON SPE...	0.00	0.00	0.00	0.00	4,500.00	0.00	150.00
02-70-99-140-4090	FACILITY RENTALS-BIRTHDAY PA...	0.00	0.00	0.00	0.00	4,800.00	2,375.00	4,800.00
02-70-99-160-4180	MEMBER PASSES-FITNESS PIF	0.00	0.00	0.00	0.00	201,000.00	101,731.87	87,150.00
02-70-99-160-4181	MEMBER PASSES-FITNESS EFT	0.00	0.00	0.00	0.00	63,500.00	0.00	0.00
02-70-99-160-4182	MEMBER PASSES-TRACK	0.00	0.00	0.00	0.00	10,000.00	0.00	8,450.00
02-70-99-160-4183	MEMBER PASSES-GYM	0.00	0.00	0.00	0.00	7,200.00	0.00	7,125.00
02-70-99-160-4185	DAILY ADMISSIONS-FITNESS	0.00	0.00	0.00	0.00	3,200.00	35,609.50	29,640.00
02-70-99-161-4050	PROGRAM REV-PERSONAL TRAIN...	0.00	0.00	0.00	0.00	25,000.00	6,122.00	4,800.00
02-70-99-162-4050	PROGRAM REVENUE-FITNESS CL...	0.00	0.00	0.00	0.00	46,200.00	6,994.32	10,950.00
02-70-99-162-4120	CONTRACTUAL PROG REV-FITNE...	0.00	0.00	0.00	0.00	4,500.00	0.00	0.00
02-70-99-999-4120	CONTRACTUAL PROG REV-NON ...	0.00	0.00	0.00	0.00	6,240.00	18,388.00	12,320.00
Revenue Total:		0.00	0.00	0.00	0.00	642,135.00	458,517.38	440,515.00
Expense								
02-70-01-001-5200	GUEST SERVICES-PARC	0.00	0.00	0.00	0.00	55,660.00	46,390.85	45,292.00
02-70-01-001-5201	BUILDING SUPERVISOR	0.00	0.00	0.00	0.00	43,582.00	30,363.60	46,774.00
02-70-01-001-5202	MANAGER ON DUTY	0.00	0.00	0.00	0.00	6,930.00	13,682.30	9,568.00
02-70-01-001-6030	TELEPHONE/INTERNET-PARC	0.00	0.00	0.00	0.00	19,524.00	23,064.94	24,816.00
02-70-01-001-6150	EQUIPMENT RENTALS-PARC	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
02-70-01-001-6650	REFUSE COLLECTION-PARC	0.00	0.00	0.00	0.00	3,000.00	7,383.03	4,800.00

Prairie Activity & Recreation Center (PARC) Worksheet (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
02-70-01-001-6680	CONTRACTUAL SERVICES-PARC B...	0.00	0.00	0.00	0.00	0.00	421.00	25,121.00
02-70-01-001-6800	UTILITIES-PARC	0.00	0.00	10,000.00	15,305.39	44,000.00	34,130.04	34,000.00
02-70-01-001-7010	OFFICE SUPPLIES-PARC	0.00	0.00	0.00	71.97	6,000.00	4,015.52	6,000.00
02-70-01-001-7040	CUSTODIAL SUPPLIES-PARC	0.00	0.00	0.00	0.00	3,600.00	9,251.39	7,120.00
02-70-01-001-7350	STAFF UNIFORMS-PARC	0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00
02-70-01-001-7780	OFFICE EQUIPMENT REPAIRS-PA...	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00
02-70-01-001-9050	OFFICE FURNITURE-PARC	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
02-70-01-040-6090	MARKETING/ADVERTISING-PARC	0.00	0.00	0.00	0.00	13,000.00	7,576.72	13,000.00
02-70-01-160-5203	FITNESS ATTENDANT	0.00	0.00	0.00	26.00	56,500.00	27,144.16	27,170.00
02-70-01-602-7320	CONCESSIONS PRODUCT-PARC	0.00	0.00	0.00	0.00	2,000.00	0.00	500.00
02-70-25-150-5320	PART-TIME WAGES-GA	0.00	0.00	0.00	0.00	107,930.00	93,678.39	112,336.00
02-70-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	800.00	380.00	1,100.00
02-70-25-150-6110	CONTRACTUAL PROGRAM EXP-...	0.00	0.00	0.00	0.00	900.00	900.00	900.00
02-70-25-150-7210	PROGRAM SUPPLIES-GA	0.00	0.00	0.00	0.00	6,350.00	7,522.66	7,200.00
02-70-25-150-7220	PROGRAM EQUIPMENT-GA	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
02-70-25-150-7350	STAFF UNIFORMS-GA	0.00	0.00	0.00	0.00	200.00	200.00	1,200.00
02-70-25-160-5320	PART-TIME WAGES-FITNESS	0.00	0.00	0.00	0.00	7,800.00	4,665.00	0.00
02-70-25-999-5320	PART-TIME WAGES-EC NON SPEC...	0.00	0.00	0.00	0.00	5,933.00	6,429.99	11,232.00
02-70-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	0.00	0.00	0.00	0.00	950.00	154.56	1,541.00
02-70-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	0.00	0.00	0.00	0.00	350.00	0.00	400.00
02-70-30-170-5320	PART-TIME WAGES-ADULT ATHL...	0.00	0.00	0.00	0.00	390.00	0.00	0.00
02-70-30-170-6040	CONTRACTED PROF SRV-ADULT ...	0.00	0.00	0.00	0.00	2,820.00	0.00	0.00
02-70-30-170-7210	PROGRAM SUPPLIES-ADULT ATH...	0.00	0.00	0.00	0.00	920.00	0.00	0.00
02-70-48-999-5320	PART-TIME WAGES-YOUTH NON ...	0.00	0.00	0.00	0.00	888.00	0.00	0.00
02-70-48-999-6170	ADMISSION FEES-YOUTH NON S...	0.00	0.00	0.00	0.00	1,080.00	0.00	0.00
02-70-48-999-7210	PROGRAM SUPPLIES-YOUTH NO...	0.00	0.00	0.00	0.00	100.00	0.00	0.00
02-70-99-140-5320	PART-TIME WAGES-RENTAL B-D...	0.00	0.00	0.00	0.00	861.00	588.25	1,175.00
02-70-99-140-7210	PROG SUPPLIES-RENTAL B-DAY P...	0.00	0.00	0.00	0.00	1,608.00	758.00	1,608.00
02-70-99-160-6040	CONTRACTED PROF SRV-FITNESS	0.00	0.00	0.00	0.00	7,400.00	7,202.36	5,000.00
02-70-99-160-7210	PROGRAM SUPPLIES-FITNESS	0.00	0.00	0.00	470.00	470.00	2,367.98	470.00
02-70-99-161-5320	PART-TIME WAGES-PERSONAL T...	0.00	0.00	0.00	21.00	20,000.00	2,436.85	3,000.00

Prairie Activity & Recreation Center (PARC) Worksheet (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
02-70-99-162-5320	PART-TIME WAGES-FITNESS CLA...	0.00	0.00	0.00	45.63	34,560.00	8,128.08	8,349.00
02-70-99-162-6110	CONTRACTUAL PROG EXP-FITNE...	0.00	0.00	0.00	0.00	2,400.00	2,498.00	2,400.00
02-70-99-999-6110	CONTRACTUAL PROG EXP NON S...	0.00	0.00	0.00	0.00	4,680.00	12,604.67	9,113.00
Expense Total:		0.00	0.00	10,000.00	15,939.99	474,086.00	353,938.34	419,185.00
Fund: 02 - RECREATION Surplus (Deficit):		0.00	0.00	-10,000.00	-15,939.99	168,049.00	104,579.04	21,330.00
Report Surplus (Deficit):		0.00	0.00	-10,000.00	-15,939.99	168,049.00	104,579.04	21,330.00

Total Recreation Summary & Detail

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

Group Summary

RptCategor...	2017	2017	2018	2018	2019	2019	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
Fund: 02 - RECREATION							
Revenue							
401 - PROPERTY TAXES	1,050,000.00	1,041,676.23	1,050,000.00	1,045,804.19	1,050,000.00	1,044,918.82	1,050,000.00
404 - INTEREST INCOME	1,000.00	3,379.21	4,000.00	40,340.28	35,000.00	61,681.37	61,000.00
405 - PROGRAM REVENUE	1,328,801.00	1,275,855.31	1,366,292.00	1,216,316.70	1,644,391.00	1,412,620.51	1,432,641.00
409 - RENTAL REVENUE	53,370.00	61,823.25	59,200.00	61,778.00	67,620.00	82,096.50	80,870.00
415 - REIMBURSEMENTS	44,450.00	0.00	0.00	0.00	0.00	0.00	0.00
416 - ADVERTISING REVENUE	10,000.00	25,977.00	15,000.00	15,304.00	25,000.00	13,791.50	12,500.00
450 - OTHER REVENUE	30,325.00	39,575.84	30,750.00	66,307.88	36,800.00	29,800.77	44,650.00
Revenue Total:	2,517,946.00	2,448,286.84	2,525,242.00	2,445,851.05	2,858,811.00	2,644,909.47	2,681,661.00
Expense							
500 - SALARIES & WAGES	1,229,886.00	1,089,567.68	1,295,521.00	1,133,645.57	1,504,375.00	1,244,902.52	1,448,082.00
605 - STAFF DEVELOPMENT	35,375.00	28,215.04	30,279.00	23,336.05	36,434.00	22,690.98	31,859.00
611 - CONTRACTUAL SERVICES	558,837.00	542,532.67	536,595.00	506,664.32	406,220.00	376,088.38	407,922.00
663 - INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	18,900.00	18,660.66	20,136.00
675 - HEALTH INSURANCE	175,000.00	155,701.43	234,000.00	185,954.83	230,000.00	186,304.13	218,000.00
680 - UTILITIES	86,085.00	72,860.24	93,450.00	95,070.78	113,474.00	106,367.25	106,591.00
701 - MATERIALS, SUPPLIES & EQUIPMENT	195,921.00	165,723.91	209,118.00	185,042.91	260,765.00	207,938.26	245,018.00
770 - MAINTENANCE & REPAIRS	23,700.00	19,658.94	42,300.00	46,522.74	35,600.00	37,622.23	37,350.00
866 - TRANSFER TO OTHER FUNDS	207,000.00	207,000.00	325,000.00	325,000.00	325,000.00	325,000.00	208,000.00
900 - OTHER EXPENSE	74,100.00	28,732.47	17,930.00	16,472.77	28,330.00	17,893.24	24,930.00
999 - CONTINGENCY	240,000.00	910.13	250,000.00	845.63	250,000.00	220.74	250,000.00
Expense Total:	2,825,904.00	2,310,902.51	3,034,193.00	2,518,555.60	3,209,098.00	2,543,688.39	2,997,888.00
Fund: 02 - RECREATION Surplus (Deficit):	-307,958.00	137,384.33	-508,951.00	-72,704.55	-350,287.00	101,221.08	-316,227.00
Report Surplus (Deficit):	-307,958.00	137,384.33	-508,951.00	-72,704.55	-350,287.00	101,221.08	-316,227.00



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
Fund: 02 - RECREATION								
Revenue								
02-01-01-001-4010	PROPERTY TAXES - WILL CO.	988,318.00	979,948.97	987,875.00	980,875.00	984,796.00	978,828.88	983,490.00
02-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	61,682.00	61,727.26	62,125.00	64,929.19	65,204.00	66,089.94	66,510.00
02-01-01-001-4040	INTEREST ON INVESTMENTS	1,000.00	3,379.21	4,000.00	40,340.28	35,000.00	61,681.37	61,000.00
02-01-01-001-4080	MISCELLANEOUS INCOME	150.00	1,220.10	1,000.00	2,381.13	1,000.00	2,861.27	1,000.00
02-01-01-001-4140	SCHOLARSHIPS	5,000.00	10,030.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
02-01-01-001-4150	REIMBURSEMENTS	44,450.00	0.00	0.00	0.00	0.00	0.00	0.00
02-01-01-001-4290	SPONSORSHIPS	15,000.00	15,944.74	13,000.00	44,346.00	15,500.00	10,100.00	25,000.00
02-01-01-040-4160	ADVERTISING SALES-MARKETING	10,000.00	25,977.00	15,000.00	15,304.00	25,000.00	13,791.50	12,500.00
02-25-01-135-4090	FACILITY RENTALS-PTCC	10,800.00	10,726.00	11,000.00	13,290.00	10,000.00	12,712.50	12,350.00
02-25-48-999-4120	CONTRACTUAL PROG REV-YOUT...	23,710.00	17,354.00	0.00	0.00	0.00	0.00	0.00
02-30-01-135-4090	FACILITY RENTALS-HPC	3,050.00	8,529.25	7,320.00	6,475.00	0.00	0.00	0.00
02-30-25-150-4050	PROGRAM REVENUE-GA	173,577.00	198,586.69	200,415.00	208,657.44	0.00	0.00	0.00
02-30-25-999-4050	PROGRAM REVENUE-EC	3,370.00	3,046.00	4,692.00	19,887.00	0.00	0.00	0.00
02-30-30-999-4120	CONTRACTUAL PROGRAM REV-...	26,383.00	380.00	16,734.00	9,926.50	0.00	0.00	0.00
02-35-01-135-4090	FACILITY RENTALS-STREAMS	0.00	60.00	0.00	0.00	0.00	0.00	0.00
02-40-01-001-4400	GRANT REVENUE-NTEC	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
02-40-01-135-4090	FACILITY RENTALS-NTEC	28,920.00	28,085.00	29,280.00	31,127.00	30,720.00	29,783.00	30,720.00
02-40-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	13,700.00	18,356.00	12,890.00	15,957.50	15,630.00	17,957.00	17,010.00
02-40-99-140-4090	FACILITY RENTALS-SPECIAL EVEN...	8,100.00	10,330.00	8,100.00	7,840.00	9,600.00	7,790.00	9,000.00
02-40-99-140-4120	CONTRACTUAL PROGRAM REV-S...	350.00	675.00	350.00	0.00	350.00	100.00	600.00
02-40-99-210-4050	PROGRAM REVENUE-RIDING LES...	187,045.00	160,769.00	188,395.00	168,016.75	178,465.00	184,197.75	183,240.00
02-40-99-210-4260	SALE OF LESSON HORSE	2,500.00	3,500.00	2,000.00	0.00	0.00	0.00	0.00
02-40-99-220-4050	PROGRAM REVENUE-BOARDING	112,200.00	128,943.68	143,380.00	120,443.60	123,640.00	117,251.38	117,240.00
02-40-99-220-4190	FEES FOR SERVICES-BOARDING	5,060.00	5,327.59	5,970.00	5,498.98	5,970.00	9,143.00	6,510.00
02-40-99-602-4135	PRODUCT SALES-NTEC	1,175.00	1,545.00	1,150.00	1,350.00	1,150.00	652.00	750.00

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
02-50-25-150-4050	PROGRAM REVENUE-GA NON SP...	48,756.00	59,346.86	51,222.00	31,328.00	0.00	176.00	0.00
02-50-25-999-4050	PROGRAM REVENUE-EC NON SP...	18,876.00	23,341.93	12,438.00	18,941.80	13,998.00	12,020.34	4,224.00
02-50-30-115-4050	PROGRAM REVENUE-SOFTBALL	4,960.00	5,200.00	5,200.00	3,100.00	3,480.00	4,780.00	3,480.00
02-50-30-160-4050	PROGRAM REVENUE-FITNESS	4,964.00	4,066.00	5,100.00	2,195.50	0.00	797.50	0.00
02-50-30-160-4120	CONTRACTUAL PROG REV-FITNE...	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-30-170-4050	PROGRAM REVENUE-ADULT KIC...	0.00	0.00	0.00	0.00	1,650.00	0.00	0.00
02-50-30-200-4120	CONTRACTUAL PROGRAM REV-...	672.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-30-999-4050	PROGRAM REVENUE-ADULT	4,750.00	1,667.70	4,050.00	1,151.00	5,986.00	2,463.00	1,930.00
02-50-48-110-4050	PROGRAM REVENUE-BASKETBALL	88,350.00	86,851.00	95,841.00	76,442.55	89,386.00	82,575.50	88,965.00
02-50-48-145-4050	PROGRAM REVENUE-CAMP	86,900.00	97,124.25	130,375.00	95,842.95	102,800.00	90,393.01	109,470.00
02-50-48-170-4050	PROGRAM REVENUE-YOUTH AT...	0.00	0.00	0.00	30,628.00	52,000.00	59,865.75	59,895.00
02-50-48-170-4120	CONTRACTUAL PROG REV-YOUT...	171,589.00	146,447.01	147,660.00	101,360.60	83,491.00	91,706.90	81,152.00
02-50-48-999-4120	CONTRACTUAL PROG REV-YOUT...	18,790.00	33,110.10	31,197.00	38,313.00	54,598.00	48,230.01	48,210.00
02-50-90-999-4050	PROGRAM REVENUE-TEEN NON ...	500.00	113.00	250.00	307.00	250.00	5.00	325.00
02-50-95-130-4050	PROGRAM REVENUE-ACTIVE AD...	13,687.00	21,344.89	13,700.00	10,019.38	13,450.00	13,793.37	15,050.00
02-50-95-160-4050	PROGRAM REVENUE-ACTIVE AD...	19,752.00	16,370.00	13,460.00	12,224.37	15,544.00	12,646.86	15,792.00
02-50-95-999-4050	PROGRAM REVENUE-ACT ADULT...	4,780.00	4,290.64	4,976.00	3,207.15	6,709.00	7,117.50	7,631.00
02-50-95-999-4120	CONTRACTUAL PROG REV-ACT A...	26,300.00	27,607.00	29,363.00	26,924.50	3,799.00	12,424.16	4,400.00
02-50-99-140-4050	PROGRAM REVENUE-SPECIAL EV...	17,333.00	16,250.55	17,815.00	18,518.90	27,849.00	20,638.00	20,779.00
02-50-99-165-4130	CONCESSIONS-PATRIOTIC PICNIC	500.00	2,336.00	2,600.00	2,980.00	2,650.00	2,089.00	2,400.00
02-50-99-165-4290	SPONSORSHIPS-PATRIOTIC PICNIC	5,000.00	5,000.00	6,000.00	2,500.00	6,000.00	4,036.00	6,000.00
02-50-99-200-4050	PROGRAM REVENUE-DANCE	140,907.00	97,158.22	125,669.00	97,120.55	124,924.00	88,745.60	108,810.00
02-60-99-135-4090	FACILITY RENTALS-OSP	2,500.00	4,093.00	3,500.00	3,046.00	3,500.00	4,265.00	4,000.00
02-60-99-601-4186	SWIM LESSON INCOME	59,040.00	49,229.40	53,150.00	41,734.10	41,087.00	42,370.50	53,713.00
02-60-99-602-4130	CONCESSIONS-OSP	1,000.00	0.00	0.00	2,750.75	2,500.00	3,987.50	3,000.00
02-60-99-999-4180	SWIM PASSES	25,000.00	24,866.80	25,000.00	26,091.08	25,000.00	26,803.00	33,000.00
02-60-99-999-4185	SWIM DAILY ADMISSION	26,000.00	28,032.00	27,000.00	32,478.50	29,000.00	36,523.00	37,000.00
02-70-01-135-4090	FACILITY RENTALS-PARC	0.00	0.00	0.00	0.00	9,000.00	25,171.00	20,000.00
02-70-01-602-4130	CONCESSIONS-PARC	0.00	0.00	0.00	0.00	3,000.00	1,075.00	1,500.00
02-70-25-150-4050	PROGRAM REVENUE-GA	0.00	0.00	0.00	0.00	228,819.00	233,705.79	230,580.00
02-70-25-160-4050	PROGRAM REVENUE-CHILDCARE	0.00	0.00	0.00	0.00	4,500.00	594.00	0.00

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		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
02-70-25-999-4050	PROGRAM REVENUE-EC NON SP...	0.00	0.00	0.00	0.00	14,376.00	26,350.90	22,600.00
02-70-30-170-4050	PROGRAM REVENUE-ADULT ATH...	0.00	0.00	0.00	0.00	6,300.00	400.00	450.00
02-70-48-999-4050	PROGRAM REV-YOUTH NON SPE...	0.00	0.00	0.00	0.00	4,500.00	0.00	150.00
02-70-99-140-4090	FACILITY RENTALS-BIRTHDAY PA...	0.00	0.00	0.00	0.00	4,800.00	2,375.00	4,800.00
02-70-99-160-4180	MEMBER PASSES-FITNESS PIF	0.00	0.00	0.00	0.00	201,000.00	101,731.87	87,150.00
02-70-99-160-4181	MEMBER PASSES-FITNESS EFT	0.00	0.00	0.00	0.00	63,500.00	0.00	0.00
02-70-99-160-4182	MEMBER PASSES-TRACK	0.00	0.00	0.00	0.00	10,000.00	0.00	8,450.00
02-70-99-160-4183	MEMBER PASSES-GYM	0.00	0.00	0.00	0.00	7,200.00	0.00	7,125.00
02-70-99-160-4185	DAILY ADMISSIONS-FITNESS	0.00	0.00	0.00	0.00	3,200.00	35,609.50	29,640.00
02-70-99-161-4050	PROGRAM REV-PERSONAL TRAIN..	0.00	0.00	0.00	0.00	25,000.00	6,122.00	4,800.00
02-70-99-162-4050	PROGRAM REVENUE-FITNESS CL...	0.00	0.00	0.00	0.00	46,200.00	6,994.32	10,950.00
02-70-99-162-4120	CONTRACTUAL PROG REV-FITNE...	0.00	0.00	0.00	0.00	4,500.00	0.00	0.00
02-70-99-999-4120	CONTRACTUAL PROG REV-NON ...	0.00	0.00	0.00	0.00	6,240.00	18,388.00	12,320.00
Revenue Total:		2,517,946.00	2,448,286.84	2,525,242.00	2,445,851.05	2,858,811.00	2,644,909.47	2,681,661.00
Expense								
02-01-01-001-5010	EXECUTIVE DIRECTOR	62,970.00	65,084.37	65,802.00	67,103.07	69,363.00	70,292.77	72,817.00
02-01-01-001-5050	DEPUTY DIRECTOR - FIN, HR & IT	44,770.00	46,679.48	45,799.00	47,112.17	46,932.00	49,664.85	51,340.00
02-01-01-001-5070	DIRECTOR OF RECREATION	75,226.00	78,530.36	77,048.00	79,265.25	79,381.00	43,123.34	71,028.00
02-01-01-001-5080	GRAPHIC DESIGNER	23,000.00	10,568.01	20,500.00	17,280.00	20,500.00	23,894.93	47,500.00
02-01-01-001-5120	GUEST SERVICES SUPERVISOR	41,704.00	36,401.64	42,910.00	39,878.23	40,000.00	43,147.54	41,205.00
02-01-01-001-5170	REC MGR-FACILITIES	54,951.00	57,312.61	68,000.00	68,486.42	68,300.00	58,885.82	53,300.00
02-01-01-001-5180	REC MGR-ADULT SERVICES	54,971.00	29,394.88	56,294.00	25,656.55	28,804.00	29,830.92	29,668.00
02-01-01-001-5190	REC MGR/EARLY CHILDHOOD & ...	53,000.00	55,420.03	54,362.00	55,882.19	55,668.00	57,267.40	57,338.00
02-01-01-001-5210	REC MGR/GENERAL PROGRAMS	54,570.00	56,905.30	55,832.00	57,381.37	57,162.00	58,803.48	58,876.00
02-01-01-001-5220	MARKETING MANAGER	57,639.00	60,154.47	57,639.00	60,713.56	60,481.00	48,574.77	53,000.00
02-01-01-001-5235	REC MGR-ATHLETICS	0.00	0.00	46,000.00	40,278.93	39,300.00	45,938.12	54,000.00
02-01-01-001-5240	REC SUPERVISOR- DANCE	38,980.00	40,190.72	40,123.00	42,187.45	41,128.00	40,808.30	42,349.00
02-01-01-001-5245	REC SUPERVISOR-FITNESS	0.00	0.00	23,000.00	10,153.83	48,000.00	44,043.37	41,000.00
02-01-01-001-5280	HUMAN RESOURCES MANAGER	31,501.00	32,396.53	31,973.00	32,877.96	32,752.00	33,435.28	33,735.00
02-01-01-001-5290	WAGE INCREASES	20,009.00	0.00	12,476.00	0.00	21,502.00	0.00	23,502.00
02-01-01-001-5300	STAFF APPRECIATION	8,600.00	6,199.82	3,000.00	3,166.35	3,700.00	1,308.46	3,700.00

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		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity	Defined Budgets 2020 2020 Budget
02-01-01-001-5330	REC MANAGER-EQUINE SERVICES	55,023.00	57,426.56	56,343.00	57,945.86	57,999.00	59,656.83	59,730.00
02-01-01-001-6030	TELEPHONE/INTERNET	11,700.00	9,321.89	11,700.00	10,504.49	0.00	0.00	0.00
02-01-01-001-6050	PROFESSIONAL DEVELOPMENT	18,350.00	16,374.92	14,400.00	14,829.58	24,375.00	13,377.81	19,800.00
02-01-01-001-6060	MEMBERSHIPS & DUES	3,225.00	1,736.00	4,329.00	1,994.00	4,359.00	5,344.00	4,359.00
02-01-01-001-6100	REFUNDS	55,000.00	10,578.63	0.00	0.00	0.00	0.00	0.00
02-01-01-001-6240	PROFESSIONAL TRAVEL EXPENSES	400.00	757.39	750.00	556.91	750.00	416.90	750.00
02-01-01-001-6260	SPECIAL EVENTS	3,500.00	2,480.52	0.00	0.00	0.00	0.00	0.00
02-01-01-001-6270	CREDIT CARD PROCESSING	19,000.00	19,733.74	20,000.00	21,919.70	20,000.00	29,441.38	28,000.00
02-01-01-001-6360	COMMUNITY RELATIONS-GIFT C...	500.00	36.00	500.00	0.00	500.00	500.00	500.00
02-01-01-001-6630	INFORMATION TECHNOLOGY	25,535.00	25,760.65	25,877.00	24,096.57	10,976.00	10,779.14	14,980.00
02-01-01-001-6635	IT RECURRING SERVICES	0.00	0.00	0.00	0.00	18,900.00	18,660.66	20,136.00
02-01-01-001-6750	HEALTH, LIFE & DENTAL INSURA...	175,000.00	155,701.43	234,000.00	185,954.83	230,000.00	186,304.13	218,000.00
02-01-01-001-7010	OFFICE SUPPLIES	4,000.00	6,242.32	4,250.00	4,647.56	5,500.00	474.74	0.00
02-01-01-001-7050	POSTAGE	1,990.00	1,832.31	1,990.00	1,100.00	3,000.00	508.00	3,000.00
02-01-01-001-7350	STAFF UNIFORMS	5,400.00	4,689.28	5,500.00	6,110.84	7,900.00	6,878.96	5,000.00
02-01-01-001-7450	SAFETY SUPPLIES	4,000.00	1,361.95	3,000.00	4,823.35	3,000.00	805.97	3,000.00
02-01-01-001-8600	TRANSFER TO OTHER FUNDS	207,000.00	207,000.00	325,000.00	325,000.00	325,000.00	325,000.00	208,000.00
02-01-01-001-9990	CONTINGENCY	240,000.00	910.13	250,000.00	845.63	250,000.00	220.74	250,000.00
02-01-01-040-5320	PART-TIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
02-01-01-040-6070	MARKETING/PRINTING	68,749.00	73,853.28	84,825.00	78,782.96	74,075.00	69,259.35	67,275.00
02-01-01-040-6090	MARKETING/ADVERTISING	45,375.00	28,040.22	27,050.00	33,302.77	35,000.00	36,844.47	30,570.00
02-01-01-040-6290	VOLUNTEER/SPONSOR RECOGNI...	2,400.00	2,450.74	1,000.00	232.90	2,300.00	432.36	2,300.00
02-01-01-040-6630	INFORMATION TECHNOLOGY-M...	0.00	640.63	10,200.00	6,821.64	6,050.00	2,459.24	10,540.00
02-01-01-040-7270	MARKETING DEPT. SUPPLIES	5,200.00	5,961.76	8,750.00	9,875.63	20,540.00	8,640.22	15,756.00
02-20-01-001-5200	GUEST SERVICES-RAC	34,700.00	40,804.87	39,940.00	31,464.56	33,804.00	31,411.81	29,540.00
02-20-01-001-6800	UTILITIES-RAC	2,000.00	1,953.96	2,600.00	2,304.09	2,200.00	2,658.93	2,500.00
02-20-01-001-7780	OFFICE EQUIPMENT REPAIRS-RAC	3,000.00	2,717.62	0.00	0.00	0.00	0.00	0.00
02-25-01-001-5320	PART-TIME WAGES-PTCC	16,275.00	17,298.79	18,053.00	14,365.61	14,500.00	14,504.26	8,318.00
02-25-01-001-6030	TELEPHONE/INTERNET-PTCC	3,000.00	3,223.65	3,000.00	3,136.26	0.00	0.00	0.00
02-25-01-001-6800	UTILITIES-PTCC	10,700.00	8,158.88	11,550.00	10,494.15	10,750.00	9,070.44	5,375.00
02-25-01-001-7010	OFFICE SUPPLIES-PTCC	1,700.00	900.71	2,700.00	1,420.08	1,500.00	226.00	1,000.00

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		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
02-25-01-001-7760	BUILDING REPAIRS-PTCC	200.00	0.00	2,200.00	2,089.74	200.00	39.99	1,000.00
02-25-01-135-5320	PART-TIME WAGES-PTCC RENTA...	2,640.00	2,484.86	2,750.00	3,720.94	3,750.00	4,101.34	4,550.00
02-25-02-001-7040	CUSTODIAL SUPPLIES-PTCC	300.00	0.00	300.00	161.16	300.00	67.49	0.00
02-25-48-999-6110	CONTRACTUAL PROG EXP-YOUTH...	16,597.00	6,025.00	0.00	0.00	0.00	0.00	0.00
02-30-01-001-5200	GUEST SERVICES-HPC	8,250.00	7,927.63	8,250.00	7,862.06	0.00	0.00	0.00
02-30-01-001-6030	TELEPHONE/INTERNET-HPC	3,580.00	3,407.23	2,300.00	4,318.38	0.00	0.00	0.00
02-30-01-001-6155	OUTSIDE FACILITY RENTALS-HPC	112,218.00	121,757.08	114,469.00	104,929.92	0.00	0.00	0.00
02-30-01-001-6800	UTILITIES-HPC	8,600.00	7,576.42	8,100.00	6,397.51	0.00	0.00	0.00
02-30-01-001-7010	OFFICE SUPPLIES-HPC	250.00	213.47	0.00	0.00	0.00	0.00	0.00
02-30-01-001-7040	CUSTODIAL SUPPLIES-HPC	500.00	128.64	250.00	0.00	0.00	0.00	0.00
02-30-01-001-7780	OFFICE EQUIPMENT REPAIRS-HPC	1,100.00	1,592.68	0.00	0.00	0.00	0.00	0.00
02-30-01-001-9050	OFFICE FURNITURE-HPC	750.00	0.00	250.00	0.00	0.00	0.00	0.00
02-30-01-135-5320	PART-TIME WAGES-HPC RENTALS	1,200.00	2,604.86	2,427.00	1,532.83	0.00	0.00	0.00
02-30-01-135-7210	PROGRAM SUPPLIES-HPC RENTA...	480.00	389.06	1,608.00	653.87	0.00	0.00	0.00
02-30-01-150-7780	OFFICE EQUIPMENT REPAIRS-HP...	1,000.00	170.00	0.00	0.00	0.00	0.00	0.00
02-30-25-001-6050	PROFESSIONAL DEVELOPMENT-...	1,000.00	518.18	0.00	0.00	0.00	0.00	0.00
02-30-25-150-5320	PART-TIME WAGES-GA	113,438.00	91,379.73	95,508.00	87,790.61	0.00	0.00	0.00
02-30-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	3,600.00	279.13	0.00	0.00	0.00
02-30-25-150-6110	CONTRACTUAL PROGRAM EXP-...	1,500.00	850.00	1,500.00	0.00	0.00	0.00	0.00
02-30-25-150-7210	PROGRAM SUPPLIES-GA	7,100.00	6,253.60	6,800.00	8,620.33	0.00	8.56	0.00
02-30-25-999-5320	PART-TIME WAGES-EC	1,983.00	4,572.47	2,367.00	5,337.61	0.00	0.00	0.00
02-30-25-999-7210	PROGRAM SUPPLIES-EC	450.00	427.25	1,160.00	701.54	0.00	0.00	0.00
02-30-30-999-6110	CONTRACTUAL PROGRAM EXP-A...	18,472.00	7,730.40	11,714.00	6,583.65	0.00	0.00	0.00
02-35-01-001-5200	GUEST SERVICES-STREAMS	24,750.00	18,491.59	20,000.00	13,814.99	19,000.00	13,496.55	26,040.00
02-35-01-001-6030	TELEPHONE/INTERNET-STREAMS	3,600.00	3,844.04	3,600.00	3,552.47	0.00	0.00	0.00
02-35-01-001-6800	UTILITIES-STREAMS	5,325.00	4,049.03	4,100.00	4,797.94	5,500.00	4,733.88	6,000.00
02-35-01-001-7010	OFFICE SUPPLIES-STREAMS	300.00	0.00	200.00	0.00	0.00	0.00	0.00
02-35-01-001-9050	OFFICE FURNITURE-STREAMS	1,050.00	0.00	600.00	137.82	500.00	0.00	500.00
02-35-02-001-7040	CUSTODIAL SUPPLIES-STREAMS	750.00	208.97	250.00	404.10	250.00	0.00	0.00
02-35-02-001-7760	BUILDING REPAIRS-STREAMS	1,500.00	500.62	1,000.00	1,179.88	4,500.00	1,481.62	1,000.00
02-40-01-001-5200	GUEST SERVICES-NTEC	0.00	0.00	38,500.00	21,133.15	31,800.00	32,020.00	32,800.00

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		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
02-40-01-001-5300	STAFF APPRECIATION-NTEC	1,500.00	1,486.77	1,500.00	1,186.38	350.00	91.56	350.00
02-40-01-001-6030	TELEPHONE/INTERNET-NTEC	2,800.00	3,385.90	3,500.00	3,247.53	0.00	0.00	0.00
02-40-01-001-6650	REFUSE COLLECTION-NTEC	660.00	516.33	850.00	1,379.69	850.00	355.98	850.00
02-40-01-001-6800	UTILITIES-NTEC	17,500.00	15,947.87	17,500.00	14,858.23	16,000.00	18,237.37	18,000.00
02-40-01-001-7010	OFFICE SUPPLIES-NTEC	350.00	245.62	350.00	275.26	500.00	351.62	500.00
02-40-01-001-7450	SAFETY SUPPLIES-NTEC	100.00	0.00	250.00	16.74	200.00	9.18	100.00
02-40-01-001-9050	OFFICE FURNITURE-NTEC	0.00	242.96	500.00	0.00	500.00	0.00	0.00
02-40-01-220-7120	PROPERTY TAXES-NTEC	10,500.00	9,674.82	10,500.00	9,460.84	10,500.00	9,493.80	10,500.00
02-40-02-001-7040	CUSTODIAL SUPPLIES-NTEC	250.00	330.25	400.00	507.99	1,150.00	439.48	600.00
02-40-02-001-7760	BUILDING REPAIRS-NTEC	5,300.00	4,083.37	6,000.00	13,183.53	6,500.00	5,400.28	9,350.00
02-40-02-001-7780	OFFICE EQUIPMENT REPAIRS-NT...	0.00	1,565.35	1,500.00	134.35	0.00	-15.18	0.00
02-40-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	4,493.00	3,281.72	4,100.00	2,658.00	5,133.00	2,657.06	4,200.00
02-40-99-140-6110	CONTRACTUAL PROGRAM EXP-S...	1,200.00	0.00	200.00	0.00	200.00	0.00	300.00
02-40-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	1,895.00	2,598.41	1,815.00	2,045.48	2,765.00	3,092.21	2,515.00
02-40-99-210-5320	PART-TIME WAGES-RIDING LESS...	38,848.00	26,360.79	26,021.00	21,889.15	23,391.00	19,844.58	29,177.00
02-40-99-210-6340	FERRIER SERVICES	4,900.00	4,571.00	5,000.00	5,740.00	6,570.00	5,370.00	6,570.00
02-40-99-210-6350	VETERINARY SERVICES	6,000.00	9,158.99	7,000.00	7,369.24	8,250.00	10,443.90	10,500.00
02-40-99-210-6650	REFUSE COLLECTION-RIDING LES...	4,300.00	5,460.00	5,460.00	8,126.00	8,580.00	8,259.75	5,100.00
02-40-99-210-7210	PROGRAM SUPPLIES-RIDING LES...	27,100.00	30,741.59	25,900.00	38,386.18	39,870.00	43,599.61	43,340.00
02-40-99-210-7220	PROGRAM EQUIPMENT-RIDING ...	2,175.00	868.16	1,500.00	553.68	1,000.00	1,057.06	1,500.00
02-40-99-220-5320	PART-TIME WAGES-BOARDING	40,400.00	45,787.60	37,230.00	36,907.49	38,832.00	34,290.74	43,547.00
02-40-99-220-6650	REFUSE COLLECTION-BOARDING	10,100.00	16,380.00	16,380.00	16,674.00	20,020.00	13,154.25	11,900.00
02-40-99-220-7210	PROGRAM SUPPLIES-BOARDING	35,670.00	30,319.71	39,440.00	32,785.31	36,640.00	28,434.72	36,490.00
02-40-99-220-7240	FEE FOR SERVICES-BOARDING	400.00	602.17	400.00	63.41	385.00	0.00	100.00
02-40-99-602-7320	TACK SHOP PRODUCT-NTEC	800.00	1,339.00	930.00	668.19	930.00	888.12	930.00
02-50-01-001-5320	PART-TIME WAGES-NON SPEC F...	2,377.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-25-150-5320	PART-TIME WAGES-GA NON SPE...	23,335.00	14,659.34	21,338.00	13,224.33	8,940.00	6,365.39	0.00
02-50-25-150-6050	PROFESSIONAL DEV-GA NON SP...	0.00	0.00	400.00	264.00	100.00	0.00	0.00
02-50-25-150-7210	PROGRAM SUPPLIES-GA NON SP...	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-25-999-5320	PART-TIME WAGES-EC NON SPEC...	7,729.00	8,227.16	5,666.00	5,062.98	5,778.00	2,588.75	1,100.00
02-50-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	2,400.00	740.92	900.00	819.80	885.00	989.40	535.00

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
02-50-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	835.00	59.75	455.00	0.00	435.00	9.35	135.00
02-50-30-115-5320	PART-TIME WAGES-SOFTBALL	770.00	502.50	770.00	327.50	350.00	490.00	468.00
02-50-30-115-6040	CONTRACTED PROF SRV-SOFTBA...	2,028.00	2,378.25	2,028.00	1,406.50	1,129.00	1,585.75	1,050.00
02-50-30-115-7190	ADULT SOFTBALL FIELD MATERIA...	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-30-115-7210	PROGRAM SUPPLIES-SOFTBALL	678.00	351.60	678.00	269.22	700.00	160.00	600.00
02-50-30-160-5320	PART-TIME WAGES-FITNESS	4,072.00	2,494.25	4,056.00	1,269.00	0.00	0.00	0.00
02-50-30-160-6110	CONTRACTUAL PROG EXP-FITNE...	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-30-160-7220	PROGRAM EQUIPMENT-FITNESS	300.00	196.16	0.00	0.00	0.00	0.00	0.00
02-50-30-170-5320	PART-TIME WAGES-ADULT KICK...	0.00	0.00	0.00	0.00	300.00	0.00	0.00
02-50-30-170-6040	CONTRACTED PROF SRV-ADULT K...	0.00	0.00	0.00	0.00	440.00	0.00	0.00
02-50-30-170-7210	PROGRAM SUPPLIES-ADULT KIC...	0.00	0.00	0.00	0.00	440.00	0.00	0.00
02-50-30-999-5320	PART-TIME WAGES-ADULT	3,414.00	1,268.80	3,591.00	1,033.62	5,725.00	1,672.98	1,638.00
02-50-30-999-7220	PROGRAM EQUIPMENT-ADULT	325.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-48-110-5320	PART-TIME WAGES-BASKETBALL	25,122.00	20,418.20	24,110.00	18,620.38	7,000.00	4,400.00	6,100.00
02-50-48-110-6040	CONTRACTED PROF SRV-BASKET...	0.00	0.00	0.00	0.00	15,930.00	12,800.00	15,000.00
02-50-48-110-6155	OUTSIDE FACILITY RENTALS-BAS...	23,220.00	33,700.25	27,048.00	30,992.50	10,595.00	2,678.00	7,000.00
02-50-48-110-7210	PROGRAM SUPPLIES-BASKETBALL	12,000.00	8,075.47	12,944.00	7,988.12	16,945.00	10,551.88	16,945.00
02-50-48-110-7220	PROGRAM EQUIPMENT-BASKET...	1,200.00	1,334.00	1,650.00	0.00	1,050.00	56.87	750.00
02-50-48-145-5320	PART-TIME WAGES-CAMP	40,793.00	28,120.61	44,065.00	28,141.16	35,071.00	29,284.09	52,315.00
02-50-48-145-6170	ADMISSION FEES-CAMP	9,720.00	10,451.03	25,200.00	11,059.64	14,650.00	13,359.59	18,250.00
02-50-48-145-6180	TRANSPORTATION FEES-CAMP	4,500.00	2,821.40	5,000.00	2,724.77	3,200.00	2,406.00	3,200.00
02-50-48-145-7210	PROGRAM SUPPLIES-CAMP	3,000.00	2,262.30	3,070.00	3,140.85	3,589.00	2,197.43	3,645.00
02-50-48-170-5320	PART-TIME WAGES-YOUTH ATHL...	0.00	0.00	12,000.00	4,447.50	11,880.00	9,575.06	17,544.00
02-50-48-170-6110	CONTRACTUAL PROG EXP-YOUTH...	125,448.00	100,914.45	78,569.00	82,606.12	64,274.00	59,653.20	60,933.00
02-50-48-170-7210	PROGRAM SUPPLIES-YOUTH ATH...	0.00	0.00	3,000.00	968.56	14,960.00	4,580.96	13,326.00
02-50-48-999-5320	PART-TIME WAGES-YOUTH NON ...	4,500.00	2,885.49	3,150.00	3,130.66	0.00	0.00	0.00
02-50-48-999-6110	CONTRACTUAL PROG EXP-YOUTH...	13,932.00	23,976.00	23,435.00	29,085.37	26,553.00	33,531.00	32,040.00
02-50-48-999-7210	PROGRAM SUPPLIES-YOUTH NO...	100.00	4.90	100.00	241.99	0.00	0.00	0.00
02-50-48-999-7220	PROGRAM EQUIPMENT-YOUTH ...	150.00	0.00	150.00	2.88	0.00	0.00	0.00
02-50-90-999-5320	PART-TIME WAGES-TEEN NON S...	50.00	0.00	54.00	0.00	50.00	0.00	70.00
02-50-90-999-6170	ADMISSION FEES-TEEN NON SPE...	75.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
02-50-90-999-6180	TRANSPORTATION FEES-TEEN N...	100.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-90-999-7210	PROGRAM SUPPLIES-TEEN NON ...	25.00	0.00	25.00	0.00	20.00	0.00	20.00
02-50-95-130-6170	ADMISSION FEES-ACTIVE ADULT ...	5,860.00	12,109.03	7,000.00	6,410.37	7,700.00	8,377.72	7,525.00
02-50-95-130-6180	TRANSPORTATION FEES-ACTIVE ...	5,105.00	4,286.25	5,200.00	1,271.50	3,250.00	3,610.76	3,450.00
02-50-95-160-5320	PART-TIME WAGES-ACTIVE ADU...	16,379.00	9,771.77	10,322.00	8,472.24	15,271.00	3,830.13	9,063.00
02-50-95-999-6110	CONTRACTUAL PROG EXP-ACT A...	21,040.00	23,604.00	23,490.00	21,498.00	20,303.00	7,727.12	3,520.00
02-50-95-999-7210	PROG SUPPLIES-ACTIVE ADULT ...	5,343.00	3,891.46	5,227.00	2,913.76	6,567.00	5,620.85	7,224.00
02-50-99-140-5320	PART-TIME WAGES-SPECIAL EVE...	2,045.00	200.75	1,077.00	247.00	1,812.00	1,237.51	1,578.00
02-50-99-140-6040	CONTRACTED PROFSRV-SPECIAL ...	1,815.00	800.00	3,350.00	720.00	5,560.00	1,256.00	4,535.00
02-50-99-140-7210	PROGRAM SUPPLIES-SPECIAL EV...	9,070.00	10,364.69	13,691.00	10,292.30	15,336.00	12,347.94	10,448.00
02-50-99-140-7220	PROGRAM EQUIPMENT-SPECIAL ...	2,810.00	893.85	8,800.00	1,622.63	5,075.00	7,774.87	3,250.00
02-50-99-165-5320	PART-TIME WAGES-PATRIOTIC P...	450.00	120.00	500.00	0.00	100.00	0.00	100.00
02-50-99-165-6110	CONTRACTUAL PROG EXP-PATRI...	2,800.00	2,200.00	2,800.00	2,300.00	2,400.00	2,300.00	2,400.00
02-50-99-165-6150	EQUIPMENT RENTALS-PATRIOTIC...	1,750.00	1,435.00	1,750.00	800.00	1,500.00	1,350.00	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	180.58	300.00	100.47	200.00	313.80	250.00
02-50-99-200-5320	PART-TIME WAGES-DANCE	50,559.00	23,184.20	32,505.00	22,044.53	53,535.00	24,701.05	26,021.00
02-50-99-200-6110	CONTRACTUAL PROGRAM EXP-D...	538.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-99-200-7210	PROGRAM SUPPLIES-DANCE	20,275.00	15,883.59	19,715.00	18,684.49	19,925.00	17,589.14	17,650.00
02-60-01-001-5200	GUEST SERVICES-OSP	9,200.00	6,382.97	7,000.00	8,491.68	8,865.00	7,002.80	10,440.00
02-60-01-001-5320	PART-TIME WAGES-OSP	53,800.00	60,952.83	53,000.00	45,971.31	46,712.00	39,172.37	53,016.00
02-60-01-001-6030	TELEPHONE/INTERNET-OSP	1,930.00	1,389.65	0.00	1,219.80	0.00	0.00	0.00
02-60-01-001-6050	PROFESSIONAL DEVELOPMENT-...	2,300.00	1,141.96	2,300.00	1,059.70	2,000.00	1,772.25	1,800.00
02-60-01-001-6270	CREDIT CARD PROCESSING-OSP	600.00	0.00	0.00	0.00	0.00	0.00	0.00
02-60-01-001-6800	UTILITIES-OSP	15,350.00	10,601.72	15,500.00	14,934.54	15,500.00	14,471.65	15,900.00
02-60-01-001-7010	OFFICE SUPPLIES-OSP	950.00	261.20	950.00	83.00	725.00	586.00	600.00
02-60-01-001-7300	POOL CHEMICALS	12,000.00	9,827.10	11,000.00	7,782.28	10,000.00	10,101.24	10,500.00
02-60-01-001-7450	SAFETY SUPPLIES-OSP	1,000.00	512.61	1,000.00	545.78	950.00	679.25	700.00
02-60-01-040-6090	MARKETING/ADVERTISING-OSP	250.00	261.00	300.00	0.00	0.00	0.00	0.00
02-60-02-001-7310	POOL SUPPLIES	5,000.00	3,197.31	5,000.00	3,882.59	5,600.00	5,417.43	4,500.00
02-60-02-001-7760	BUILDING REPAIRS-OSP	3,500.00	1,868.11	25,500.00	27,115.67	1,000.00	1,787.52	5,000.00

Budget Worksheet

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		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
02-60-02-001-7780	OFFICE EQUIPMENT REPAIRS-OSP	8,100.00	7,161.19	6,100.00	2,819.57	21,000.00	28,928.00	21,000.00
02-60-99-140-7210	PROGRAM SUPPLIES-OSP SPEC E...	1,500.00	1,419.68	1,200.00	1,046.14	800.00	176.88	800.00
02-60-99-601-5320	PART-TIME WAGES-SWIM LESSO...	30,000.00	22,918.94	23,070.00	22,389.21	24,470.00	21,380.86	31,173.00
02-70-01-001-5200	GUEST SERVICES-PARC	0.00	0.00	0.00	0.00	55,660.00	46,390.85	45,292.00
02-70-01-001-5201	BUILDING SUPERVISOR	0.00	0.00	0.00	0.00	43,582.00	30,363.60	46,774.00
02-70-01-001-5202	MANAGER ON DUTY	0.00	0.00	0.00	0.00	6,930.00	13,682.30	9,568.00
02-70-01-001-6030	TELEPHONE/INTERNET-PARC	0.00	0.00	0.00	0.00	19,524.00	23,064.94	24,816.00
02-70-01-001-6150	EQUIPMENT RENTALS-PARC	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00
02-70-01-001-6650	REFUSE COLLECTION-PARC	0.00	0.00	0.00	0.00	3,000.00	7,383.03	4,800.00
02-70-01-001-6680	CONTRACTUAL SERVICES-PARC B...	0.00	0.00	0.00	0.00	0.00	421.00	25,121.00
02-70-01-001-6800	UTILITIES-PARC	0.00	0.00	10,000.00	15,305.39	44,000.00	34,130.04	34,000.00
02-70-01-001-7010	OFFICE SUPPLIES-PARC	0.00	0.00	0.00	71.97	6,000.00	4,015.52	6,000.00
02-70-01-001-7040	CUSTODIAL SUPPLIES-PARC	0.00	0.00	0.00	0.00	3,600.00	9,251.39	7,120.00
02-70-01-001-7350	STAFF UNIFORMS-PARC	0.00	0.00	0.00	0.00	4,500.00	0.00	4,500.00
02-70-01-001-7780	OFFICE EQUIPMENT REPAIRS-PA...	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00
02-70-01-001-9050	OFFICE FURNITURE-PARC	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
02-70-01-040-6090	MARKETING/ADVERTISING-PARC	0.00	0.00	0.00	0.00	13,000.00	7,576.72	13,000.00
02-70-01-160-5203	FITNESS ATTENDANT	0.00	0.00	0.00	26.00	56,500.00	27,144.16	27,170.00
02-70-01-602-7320	CONCESSIONS PRODUCT-PARC	0.00	0.00	0.00	0.00	2,000.00	0.00	500.00
02-70-25-150-5320	PART-TIME WAGES-GA	0.00	0.00	0.00	0.00	107,930.00	93,678.39	112,336.00
02-70-25-150-6050	PROFESSIONAL DEVELOPMENT-...	0.00	0.00	0.00	0.00	800.00	380.00	1,100.00
02-70-25-150-6110	CONTRACTUAL PROGRAM EXP-...	0.00	0.00	0.00	0.00	900.00	900.00	900.00
02-70-25-150-7210	PROGRAM SUPPLIES-GA	0.00	0.00	0.00	0.00	6,350.00	7,522.66	7,200.00
02-70-25-150-7220	PROGRAM EQUIPMENT-GA	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
02-70-25-150-7350	STAFF UNIFORMS-GA	0.00	0.00	0.00	0.00	200.00	200.00	1,200.00
02-70-25-160-5320	PART-TIME WAGES-FITNESS	0.00	0.00	0.00	0.00	7,800.00	4,665.00	0.00
02-70-25-999-5320	PART-TIME WAGES-EC NON SPEC...	0.00	0.00	0.00	0.00	5,933.00	6,429.99	11,232.00
02-70-25-999-7210	PROGRAM SUPPLIES-EC NON SP...	0.00	0.00	0.00	0.00	950.00	154.56	1,541.00
02-70-25-999-7220	PROGRAM EQUIPMENT-EC NON ...	0.00	0.00	0.00	0.00	350.00	0.00	400.00
02-70-30-170-5320	PART-TIME WAGES-ADULT ATHL...	0.00	0.00	0.00	0.00	390.00	0.00	0.00
02-70-30-170-6040	CONTRACTED PROF SRV-ADULT ...	0.00	0.00	0.00	0.00	2,820.00	0.00	0.00

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
02-70-30-170-7210	PROGRAM SUPPLIES-ADULT ATH...	0.00	0.00	0.00	0.00	920.00	0.00	0.00
02-70-48-999-5320	PART-TIME WAGES-YOUTH NON ...	0.00	0.00	0.00	0.00	888.00	0.00	0.00
02-70-48-999-6170	ADMISSION FEES-YOUTH NON S...	0.00	0.00	0.00	0.00	1,080.00	0.00	0.00
02-70-48-999-7210	PROGRAM SUPPLIES-YOUTH NO...	0.00	0.00	0.00	0.00	100.00	0.00	0.00
02-70-99-140-5320	PART-TIME WAGES-RENTAL B-D...	0.00	0.00	0.00	0.00	861.00	588.25	1,175.00
02-70-99-140-7210	PROG SUPPLIES-RENTAL B-DAY P...	0.00	0.00	0.00	0.00	1,608.00	758.00	1,608.00
02-70-99-160-6040	CONTRACTED PROF SRV-FITNESS	0.00	0.00	0.00	0.00	7,400.00	7,202.36	5,000.00
02-70-99-160-7210	PROGRAM SUPPLIES-FITNESS	0.00	0.00	0.00	470.00	470.00	2,367.98	470.00
02-70-99-161-5320	PART-TIME WAGES-PERSONAL T...	0.00	0.00	0.00	21.00	20,000.00	2,436.85	3,000.00
02-70-99-162-5320	PART-TIME WAGES-FITNESS CLA...	0.00	0.00	0.00	45.63	34,560.00	8,128.08	8,349.00
02-70-99-162-6110	CONTRACTUAL PROG EXP-FITNE...	0.00	0.00	0.00	0.00	2,400.00	2,498.00	2,400.00
02-70-99-999-6110	CONTRACTUAL PROG EXP NON S...	0.00	0.00	0.00	0.00	4,680.00	12,604.67	9,113.00
Expense Total:		2,825,904.00	2,310,902.51	3,034,193.00	2,518,555.60	3,209,098.00	2,543,688.39	2,997,888.00
Fund: 02 - RECREATION Surplus (Deficit):		-307,958.00	137,384.33	-508,951.00	-72,704.55	-350,287.00	101,221.08	-316,227.00
Report Surplus (Deficit):		-307,958.00	137,384.33	-508,951.00	-72,704.55	-350,287.00	101,221.08	-316,227.00

Other Funds



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		Defined Budgets					
		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity
Fund: 03 - MUSEUM							
Revenue							
03-01-01-001-4040	INTEREST ON INVESTMENTS	0.00	7.76	0.00	89.26	60.00	141.39
	Revenue Total:	0.00	7.76	0.00	89.26	60.00	141.39
Expense							
03-01-01-001-6400	MUSEUM DISPLAY	0.00	0.00	0.00	0.00	4,654.00	0.00
	Expense Total:	0.00	0.00	0.00	0.00	4,654.00	0.00
	Fund: 03 - MUSEUM Surplus (Deficit):	0.00	7.76	0.00	89.26	-4,594.00	141.39
Fund: 06 - LIABILITY INSURANCE							
Revenue							
06-01-01-001-4010	PROPERTY TAXES - WILL CO.	121,137.00	122,493.59	97,267.00	99,053.88	105,650.00	108,758.75
06-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	7,618.00	7,577.84	6,007.00	6,396.94	6,824.00	7,096.49
06-01-01-001-4040	INTEREST ON INVESTMENTS	10.00	160.36	200.00	1,547.55	1,000.00	2,026.17
	Revenue Total:	128,765.00	130,231.79	103,474.00	106,998.37	113,474.00	117,881.41
Expense							
06-01-01-001-6410	GENERAL LIABILITY & WORKERS ...	146,554.00	146,553.12	125,000.00	124,670.40	115,000.00	115,000.00
	Expense Total:	146,554.00	146,553.12	125,000.00	124,670.40	115,000.00	115,000.00
	Fund: 06 - LIABILITY INSURANCE Surplus (Deficit):	-17,789.00	-16,321.33	-21,526.00	-17,672.03	-1,526.00	2,881.41
Fund: 07 - I.M.R.F.							
Revenue							
07-01-01-001-4010	PROPERTY TAXES - WILL CO.	201,148.00	198,763.24	283,590.00	282,665.94	253,587.00	255,456.64
07-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	12,442.00	12,566.44	17,900.00	18,647.15	16,733.00	17,014.32
07-01-01-001-4040	INTEREST ON INVESTMENTS	100.00	204.85	250.00	1,792.09	800.00	2,057.49
07-01-01-001-4150	REIMBURSEMENTS	4,410.00	0.00	0.00	0.00	0.00	120.00
	Revenue Total:	218,100.00	211,534.53	301,740.00	303,105.18	271,120.00	274,648.45

Other Funds (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

Defined Budgets

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity
Expense							
07-01-01-001-6510	IMRF EMPLOYER CONTRIBUTION	294,000.00	272,073.02	312,500.00	301,718.13	304,500.00	304,499.71
	Expense Total:	294,000.00	272,073.02	312,500.00	301,718.13	304,500.00	304,499.71
	Fund: 07 - I.M.R.F. Surplus (Deficit):	-75,900.00	-60,538.49	-10,760.00	1,387.05	-33,380.00	-29,851.26
Fund: 12 - PARK DONATION							
Revenue							
12-01-01-001-4460	FAIRFIELD RIDGE	0.00	0.00	5,000.00	0.00	0.00	0.00
12-01-01-001-4930	THE PRESERVE	0.00	32,317.02	61,172.00	25,450.11	0.00	0.00
12-01-01-001-4940	ASHFORD PLACE	0.00	0.00	103,000.00	0.00	0.00	0.00
12-01-01-001-4950	NORTH POINTE	0.00	0.00	0.00	0.00	173,692.00	0.00
	Revenue Total:	0.00	32,317.02	169,172.00	25,450.11	173,692.00	0.00
Expense							
12-01-01-001-8600	TRANSFER TO OTHER FUNDS	0.00	0.00	271,152.00	271,152.00	0.00	0.00
	Expense Total:	0.00	0.00	271,152.00	271,152.00	0.00	0.00
	Fund: 12 - PARK DONATION Surplus (Deficit):	0.00	32,317.02	-101,980.00	-245,701.89	173,692.00	0.00
Fund: 13 - POLICE PROTECTION							
Revenue							
13-01-01-001-4040	INTEREST ON INVESTMENTS	0.00	83.22	0.00	916.60	700.00	1,433.96
	Revenue Total:	0.00	83.22	0.00	916.60	700.00	1,433.96
Expense							
13-01-01-001-6190	BUILDING ALARM SERVICES	1,650.00	1,539.91	1,650.00	1,421.76	47,299.00	47,080.00
13-01-01-001-8600	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	953.24
	Expense Total:	1,650.00	1,539.91	1,650.00	1,421.76	47,299.00	48,033.24
	Fund: 13 - POLICE PROTECTION Surplus (Deficit):	-1,650.00	-1,456.69	-1,650.00	-505.16	-46,599.00	-46,599.28
Fund: 14 - SPECIAL RECREATION							
Revenue							
14-01-01-001-4010	PROPERTY TAXES - WILL CO.	802,690.00	801,986.55	852,356.00	850,413.78	1,017,524.00	1,014,238.72
14-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	49,910.00	50,368.14	53,444.00	56,213.27	67,276.00	68,398.59
14-01-01-001-4040	INTEREST ON INVESTMENTS	300.00	1,299.41	2,000.00	15,888.28	8,000.00	22,149.15
	Revenue Total:	852,900.00	853,654.10	907,800.00	922,515.33	1,092,800.00	1,104,786.46
Expense							
14-01-01-001-5030	DIRECTOR OF PARKS&PLANNING	0.00	317.59	8,550.00	8,527.29	8,468.00	8,764.95
14-01-01-001-5070	DIRECTOR OF RECREATION	8,567.00	8,725.65	8,800.00	8,807.11	8,774.00	4,791.42

Other Funds (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

Defined Budgets

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity
14-01-01-001-5310	FULL TIME STAFF	12,500.00	9,911.60	0.00	0.00	0.00	0.00
14-01-01-001-6110	CONTRACTUAL PROGRAM EXP	5,000.00	0.00	0.00	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
14-01-01-001-6620	PROF/CONSULTING SERVICES	15,000.00	0.00	0.00	0.00	0.00	0.00
14-01-01-001-6640	PORTABLE RESTROOM RENTAL	2,125.00	3,704.83	2,150.00	5,124.07	4,550.00	3,816.71
14-01-01-001-7900	VEHICLES	28,000.00	23,756.00	0.00	0.00	0.00	0.00
14-01-01-001-8060	CAPITAL ADA TRANSITION	50,000.00	22,867.26	50,000.00	21,126.84	50,000.00	2,213.31
14-01-01-001-8410	PARK IMPROVEMENTS-CAPITAL	415,000.00	388,345.32	419,392.00	40,030.01	1,197,000.00	685,200.11
14-70-01-001-8540	BUILDINGS	225,000.00	0.00	550,000.00	550,000.00	0.00	0.00
	Expense Total:	1,146,192.00	842,628.25	1,423,892.00	1,018,615.32	1,653,792.00	1,089,786.50
	Fund: 14 - SPECIAL RECREATION Surplus (Deficit):	-293,292.00	11,025.85	-516,092.00	-96,099.99	-560,992.00	14,999.96
Fund: 15 - SOCIAL SECURITY							
Revenue							
15-01-01-001-4010	PROPERTY TAXES - WILL CO.	148,102.00	147,916.84	163,802.00	164,284.48	193,616.00	194,754.05
15-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	9,165.00	9,250.51	10,227.00	10,778.86	12,706.00	12,995.79
15-01-01-001-4040	INTEREST ON INVESTMENTS	50.00	120.45	150.00	1,304.65	180.00	1,911.38
15-01-01-001-4150	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	599.36
	Revenue Total:	157,317.00	157,287.80	174,179.00	176,367.99	206,502.00	210,260.58
Expense							
15-01-01-001-6520	SOCIAL SECURITY/MEDICARE PY...	190,000.00	170,055.38	191,800.00	177,139.23	208,800.00	194,445.88
	Expense Total:	190,000.00	170,055.38	191,800.00	177,139.23	208,800.00	194,445.88
	Fund: 15 - SOCIAL SECURITY Surplus (Deficit):	-32,683.00	-12,767.58	-17,621.00	-771.24	-2,298.00	15,814.70
	Report Surplus (Deficit):	-421,314.00	-47,733.46	-669,629.00	-359,274.00	-475,697.00	-42,613.08

Debt Service Fund Budget



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020 Budget
Fund: 08 - DEBT SERVICE								
Revenue								
08-01-01-001-4010	PROPERTY TAXES - WILL CO.	855,369.00	864,388.96	916,170.00	910,812.50	1,019,205.00	1,021,826.52	1,118,715.00
08-01-01-001-4020	PROPERTY TAXES - KENDALL CO.	53,222.00	54,294.98	57,454.00	60,259.58	67,447.00	68,740.42	75,377.00
	Revenue Total:	908,591.00	918,683.94	973,624.00	971,072.08	1,086,652.00	1,090,566.94	1,194,092.00
Expense								
08-01-01-001-8000	BOND PRINCIPAL PAYMENTS	830,000.00	855,000.00	579,000.00	579,000.00	754,000.00	754,000.00	869,095.00
08-01-01-001-8010	BOND INTEREST	78,591.00	63,970.56	394,624.00	391,977.31	332,652.00	332,579.39	324,997.00
08-01-01-001-8015	TRUST FEES	0.00	0.00	0.00	0.00	2,000.00	1,112.50	2,000.00
	Expense Total:	908,591.00	918,970.56	973,624.00	970,977.31	1,088,652.00	1,087,691.89	1,196,092.00
	Fund: 08 - DEBT SERVICE Surplus (Deficit):	0.00	-286.62	0.00	94.77	-2,000.00	2,875.05	-2,000.00
	Report Surplus (Deficit):	0.00	-286.62	0.00	94.77	-2,000.00	2,875.05	-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, 2020:

General Obligation Bond Indebtedness @ 12/31/20			
Issue	Principal	Interest	Total
G.O. Limited Refunding Series 2016A	1,165,000	126,024	1,291,024
G.O. Limited Series 2017	8,970,000	1,530,750	10,500,750
G.O. Limited Series 2018	0	0	0
G.O. Limited Series 2020	238,680	6,602	245,282
Total	\$10,373,680	\$1,663,376	\$12,037,056

The District has four separate debt issues outstanding. 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. The 2018 issue will be retired in 2020.

The District issued \$349,490 in general obligation bonds in February of fiscal year 2020. The 2020 issue will be used on various capital projects and is expected to be retired in the 2022 fiscal year. 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.



Debt Indices

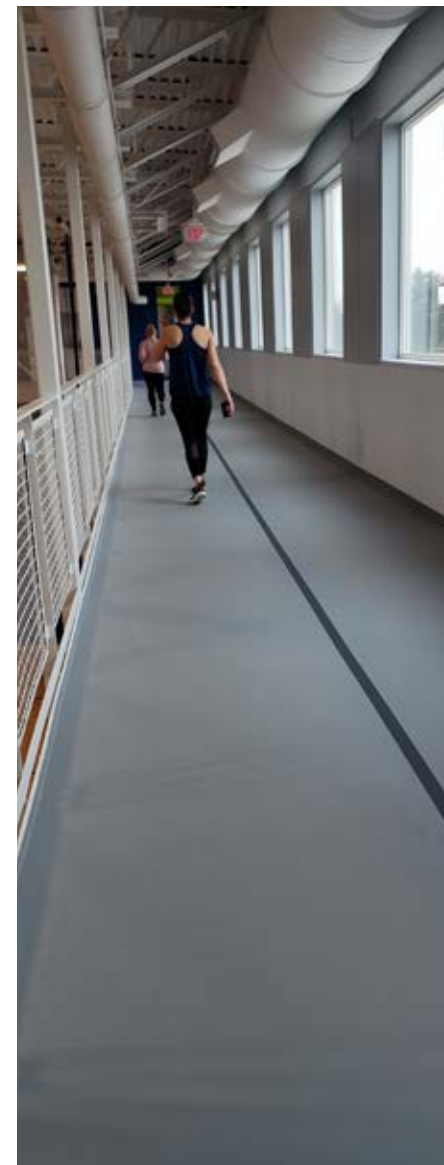
Four commonly used indices for debt measurement are charted below: percent of legal debt limit, outstanding bonded debt per capita, general obligation debt as a percent of the equalized assessed values, and general obligation debt as a percentage of the Park District's unrestricted fund balances (General Fund). Financial statistics below for the 2019 & 2020 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	15.0%	\$108.36	0.43%	423%
2019	\$10,895,000	14.0%	\$101.35	0.40%	399%
2020	\$10,373,680	13.3%	\$96.50	0.38%	664%

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:

Debt Limit (2020)	Amount	Percent
2018 Equalized Assessed Valuation (EAV):	<u>\$2,703,176,028</u>	
Debt Limit @ 2.875% of EAV:	\$77,716,311	100%
Outstanding Debt:	<u>-10,373,680</u>	<u>13.3%</u>
Debt Margin:	\$67,342,631	86.7%



Annual Debt Service Levy | Bond Payment Schedule

General Obligation Limited Tax Bonds

Levy Year Payable	2019 2020	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	2028 2029	2029 2030
Series 2016A	\$165,680	\$167,494	\$164,190	\$160,886	\$157,582	\$159,278	\$165,856	\$162,198	\$153,540		
Series 2017	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	76,493										
Series 2020	116,317	120,988	124,294								
Total Annual Debt Service Levy	\$1,194,090	\$1,287,582	\$1,320,684	\$1,229,536	\$1,240,882	\$1,251,028	\$1,270,006	\$1,277,548	\$1,278,890	\$1,134,150	\$746,750

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

Capital Improvement Plan - Fiscal Year 2020

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.



Capital Improvement Plan - Fiscal Year 2020 (cont.)

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 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 - Fiscal Year 2020 (cont.)

Capital improvement plan funding sources

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

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

The General Fund - is the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations. Available fund balance in excess of the fund balance policy requirement (surplus) may be transferred to the Capital Improvements Fund to support future capital projects.

Recreation Fund - is a special revenue fund used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool, and day camp programs. The Park District's outdoor swimming pool and equestrian center operations and programs are recorded in this fund.

Special Recreation Fund – is a special revenue fund established to account for revenues derived from a specific annual property tax levy and expenditures of money to the an inter-governmental agreement with the Bolingbrook Park District for the operation of Lily Cache Special Recreation Association (LCSRA), to provide special recreation programs for the physically and mentally handicapped. It also assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

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

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

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

Capital Improvement Plan - Fiscal Year 2020 (cont.)

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 Economic Opportunity

DCEO Grants - these grants help provide assistance in the efforts to repair, rebuild and expand infrastructure in legislative district.

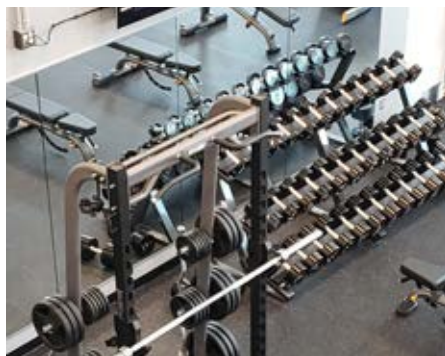
Illinois Department of Natural Resources

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 District was awarded a \$400,000 grant in early 2020 for the redevelopment of Eaton Preserve.

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.

PARC Grants- are grant funds from the Illinois Park and Recreational Facility Construction Grant Program (PARC). The program was created by Public Act 096-0820, effective November 18, 2009. IDNR is authorized to award grants for park or recreation unit construction projects with funds appropriated from the Build Illinois Bond Fund. The District submitted an application early 2020 for the expansion of the Prairie Activity and Recreation Center.



Key Capital Projects

Brookside, Woodside, Clearwater Springs and Commons Parks: In accordance with the District's Comprehensive master plan, the district will be replacing these four (4) neighborhood park playgrounds in 2020.

Eaton Preserve Site redevelopment Budget \$50,000.00: In early 2020 the District was awarded an Open space and Land Acquisition Gant (OSLAD) from the state of Illinois department of natural resources. Plans include historical signage and seating area on the foundation of the former barn, as well as improvements to the remaining historic structures, replacement of the existing playground, additional walking pathways and a pollinator garden.

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 Spring 2020 the District plans to remove and replace the aging structure.

Van Horn Woods Bike Park Budget \$100,000: The District will be working closely with Progressive Bike Ramps to design and install a custom bike recreation area that will both renovate and upgrade the existing facility.



Capital Projects Fund Budget



Plainfield Township Park District, IL

Budget Worksheet

Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 Total Activity	2019 Total Budget	2019 YTD Activity	Defined Budgets 2020 2020 Budget
Fund: 09 - CAPITAL PROJECTS								
Revenue								
09-01-01-001-4040	INTEREST ON INVESTMENTS	10,000.00	0.01	100.00	0.00	100.00	0.00	100.00
09-01-01-001-4080	MISCELLANEOUS INCOME	0.00	9,122.33	35,000.00	20,500.00	35,000.00	26,855.00	5,000.00
09-01-01-001-4230	CAPITAL INITIATIVE FEES	27,600.00	26,582.25	27,000.00	22,754.00	26,000.00	23,058.00	25,000.00
09-01-01-001-4270	TRANSFER FROM OTHER FUNDS	791,000.00	791,000.00	1,396,152.00	1,396,152.00	1,375,000.00	1,375,000.00	1,486,000.00
09-01-01-001-4300	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	332,000.00
09-01-01-001-4400	GRANT REVENUE	0.00	0.00	300,000.00	300,000.00	300,000.00	300,000.00	800,000.00
09-01-01-005-4040	INTEREST ON INVESTMENTS	0.00	19,819.84	25,000.00	107,041.68	25,000.00	7,896.88	0.00
09-01-01-005-4300	BOND PROCEEDS	4,500,000.00	9,520,000.00	980,000.00	980,000.00	340,000.00	0.00	0.00
09-01-01-005-4310	BOND PREMIUM	0.00	425,830.28	0.00	0.00	0.00	0.00	0.00
Revenue Total:		5,328,600.00	10,792,354.71	2,763,252.00	2,826,447.68	2,101,100.00	1,732,809.88	2,648,100.00
Expense								
09-01-01-001-6620	PROF/CONSULTING SERVICES	7,500.00	4,200.00	8,000.00	8,600.00	8,000.00	3,685.00	105,000.00
09-01-01-001-6631	INFORMATION TECHNOLOGY	133,263.00	58,961.33	131,600.00	75,777.83	6,200.00	21,323.98	5,000.00
09-01-01-001-7760	BUILDING REPAIRS	80,600.00	7,258.13	72,000.00	30,879.58	439,500.00	114,106.53	81,500.00
09-01-01-001-7900	VEHICLES	138,600.00	95,389.00	122,320.00	92,345.00	71,029.00	36,029.00	55,200.00
09-01-01-001-7910	EQUIPMENT	40,000.00	23,308.50	65,000.00	69,666.00	53,250.00	40,542.67	90,000.00
09-01-01-001-8009	BOND ISSUE FEES	0.00	0.00	0.00	0.00	0.00	0.00	8,200.00
09-01-01-001-8020	BIKE PATHS	50,000.00	0.00	60,000.00	9,123.58	300,000.00	254,982.26	45,000.00
09-01-01-001-8080	CAPITAL INITIATIVE FEE EXPENSE	35,000.00	4,170.20	35,000.00	3,850.00	40,000.00	35,105.30	55,000.00
09-01-01-001-8410	PARK IMPROVEMENTS-CAPITAL	167,500.00	163,415.61	261,000.00	181,305.03	805,000.00	437,996.96	1,976,500.00
09-01-01-001-8550	CLOW STEPHENS	3,700.00	0.00	3,700.00	0.00	3,700.00	0.00	3,700.00
09-01-01-001-9990	CONTINGENCY	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
09-01-01-005-8009	BOND ISSUE FEES	0.00	82,064.51	25,000.00	12,450.00	17,000.00	0.00	0.00
09-01-01-005-8410	PARK IMPROVEMENTS-CAPITAL	945,000.00	310,682.03	860,337.00	213,744.16	715,000.00	523,561.02	0.00
09-70-01-001-8540	BUILDINGS - ADA	219,209.00	0.00	225,144.00	225,144.00	0.00	0.00	0.00

Capital Projects Fund Budget (cont.)

Budget Worksheet

For Fiscal: 2019 Period Ending: 12/31/2019

		2017	2017	2018	2018	2019	2019	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2020
								2020 Budget
09-70-01-005-6620	PROF/CONSULTING SERVICES	50,000.00	251.60	0.00	0.00	0.00	0.00	0.00
09-70-01-005-8540	BUILDINGS	3,500,000.00	1,101,512.52	10,200,000.00	9,231,465.43	1,700,000.00	2,345,227.46	180,000.00
	Expense Total:	5,470,372.00	1,851,213.43	12,069,101.00	10,154,350.61	4,158,679.00	3,812,560.18	2,605,100.00
Fund: 09 - CAPITAL PROJECTS Surplus (Deficit):		-141,772.00	8,941,141.28	-9,305,849.00	-7,327,902.93	-2,057,579.00	-2,079,750.30	43,000.00
Report Surplus (Deficit):		-141,772.00	8,941,141.28	-9,305,849.00	-7,327,902.93	-2,057,579.00	-2,079,750.30	43,000.00

Capital Projects Listing

2020 Capital Projects:	Final	Capital Request	Impact Fees	ADA Request	Project Description	Project Images / Notes
Vehicles						
Replacement - F250-Lift Gate		\$ 30,200	\$ -	\$ -	Purchase-November 2019	Carry 2019
Replacement F150		\$ 25,000	\$ -	\$ -	Truck 11	New
Vehicle Total		\$ 55,200	\$ -	\$ -		
Equipment						
Small Trailer		\$ 5,000	\$ -	\$ -	For single mower/Skid Steer	
16' Mower		\$ 85,000	\$ -	\$ -	Replace (1) 16	
Equipment Total		\$ 90,000				
Playgrounds/Parks						
Bott Park Ballfields		\$ 75,000		\$ 375,000	(3) field renovations and Quad	
Bott Park Playground and Plan		\$ 230,000			purchase and install of challenge course, playequipment and site improvements	Carry from 2019
Brookside		\$ 50,000	\$ -	\$ 45,000	Built in 1999	
Clearwater Springs		\$ 50,000		\$ 35,000	Built in 1999 playground is in close proximity to Andrew Meari park connected by walking paths. Plan will remove existing playground and replace with smaller nature theme play	
Clow Stephens		\$ 3,700			Carry from 2019	
Commons Park		\$ 100,000		\$ 100,000	construction 1999	
Eaton Preserve OSLAD		\$ 650,000		\$ 200,000	Seeking OSLAD funding for improvements to Eaton Preserve.	
Electric Park Boat Launch		\$ 5,000		\$ 15,000	Improve access to water and boat launch	

Capital Projects Listing (cont.)

2020 Capital Projects:	Final	Capital Request	Impact Fees	ADA Request	Project Description	Project Images / Notes
Four Seasons MasterPlan		\$ 32,500				
Indian Oaks Playground		\$ 15,000			Carry from 2019	Carry from 2019
Kelly Park		\$ 30,000			Carry from 2019	Carry from 2019
Mather Woods Clearing		\$ 40,000			Contract clearing of dead/diseased trees within the woods and near marked trails	
Normangreenway Path removal/Replacement		\$ 25,000		\$ 25,000	Remove and replace damaged section of Normangreenway path north of Prairie Drive	
Northpointe (Pulte)					Donation balance	
Patriot Square Shelter		\$ 32,000			Replace wooded Gazebo that is deteriorating due to age and vandalism. Replace with standard metal shelter.	
Reserve Park Playground		\$ 35,000			Carry from 2019	
Riverside/143 Path Extension		\$ 24,000			Connection of existing path to the new 143rd expansion.	
Van Horn East and Van Horn 1 Shelter roof		\$ 55,000			Replace shingle roof with metal	
Demo and Replace Van Horn Bike Park Begin design work		\$ 150,000			Demo and replacement of Van horn Bike park	
Van Horn Woods Bridge Repairs		\$ 100,000		\$ 40,000	Replace the footings and realign existing pedestrian bridge	
Village Green Shelter Replacement		\$ 120,000		\$ 25,000	Carry from 2019	
Village Green Electrical Improvements		\$ 50,000				
Woodside		\$ 100,000		\$ 75,000	Built in 2000	
Tennis Court Repairs-School District Share		\$ 8,000			PHS Tennis court crack fill and color surface repairs	
Capital Initiative Improvements			\$ 55,000		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		\$ 1,980,200	\$ 55,000	\$ 935,000		

Capital Projects Listing (cont.)

2020 Capital Projects:	Final	Capital Request	Impact Fees	ADA Request	Project Description	Project Images / Notes
Land Acquisition						
Land Acquisition - Bike Path		\$ 10,000	\$ -	\$ -	Potential DRT/Expansion purchase	
24909 Renwick_Demolition		\$ 35,000	\$ -	\$ -	Demo and abate existing home and structure	
Land Acquisition Total		\$ 45,000	\$ -	\$ -		
Special Designation						
ADA General Transition				\$ 50,000	Improving issues identified within the ADA Transition Plan Carry \$25,000	
Special Designation Total		\$ -	\$ -	\$ 50,000		
Information Technology						
Switch for PARC		\$ 5,000	\$ -	\$ -		
Information Technology Total		\$ 5,000	\$ -	\$ -		
Buildings						
Downstairs RAC Office remodel		\$ 1,500			Remodel IT office in lower RAC	
Fire/Security Upgrades		\$ 72,000	\$ -	\$ -	Address Fire/Security Systems at: RAC Streams NTEC Main, North, and South Shops	System Updating and Unification
NTEC Bollard Lights		\$ 8,000			Replace street light at drive with bollard lights	
PARC		\$ 180,000				Estimated Final Payment including retainage
Buildings Total		\$ 261,500	\$ -	\$ -		
Professional Services						
24909-Rewicks- Trail Design and Engineering		\$ 35,000	\$ -	\$ -	Engineering and design move to pro service	
127-Normantown Road Trail expansion		\$ 60,000	\$ -	\$ -	Engineering and design move to pro service	
Misc. Pro. services		\$ 10,000	\$ -	\$ -	Misc. Surveying engineering/Phase 1	
Professional Services Total		\$ 105,000	\$ -	\$ -		

Capital Projects Listing (cont.)

2020 Capital Projects:	Final	Capital Request	Impact Fees	ADA Request	Project Description	Project Images / Notes
Total		\$ 2,541,900	\$ 55,000	\$ 985,000		
Grand Total Capital Replacements		\$		3,581,900		



Capital Improvement Plan: 2017-2021

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.

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Capital Improvement Plan: 2017-2021

Major areas of concern for this CIP include:

Repair and Replacement

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

Replacement of non-energy efficient equipment

- HVAC
- Lighting systems
- Boilers

Enhancements of Recreational Experiences

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

Commitment to ADA Transition Plan

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

The final compilation of requests, sources of funding and scheduling, presented to the Board of Commissioners on an annual basis, are based on the consensus agreement of the executive director and department directors. By providing this planning and programming of capital improvements, the effect of capital expenses on the annual budget is determined. This provides for an orderly growth of Park District assets.

The Park District's five-year capital improvement program funds capital projects such as the redevelopment of land, buildings, playgrounds, athletic fields and facilities, aquatics, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of services. The average cost to fund these types of projects (excluding major renovations) is \$1.2 million per year. The recent Comprehensive Master Plan helps us determine the priorities and proper placement of amenities in each of the parks and other Park District needs.

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



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Capital Improvement Plan: 2017-2021

Capital Improvement Plan Funding Sources

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

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

- **The General Fund** - is the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations. Available fund balance in excess of the fund balance policy requirement (surplus) may be transferred to the Capital Improvements Fund to support future capital projects.
- **Recreation Fund** - is a special revenue fund used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool, and day camp programs. The Park District's outdoor swimming pool and equestrian center operations and programs are recorded in this fund.

- **Special Recreation Fund** - is a special revenue fund established to account for revenues derived from a specific annual property tax levy and expenditures of money to the an inter-governmental agreement with the Bolingbrook Park District for the operation of Lily Cache Special Recreation Association (LCSRA), to provide special recreation programs for the physically and mentally handicapped. It also assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

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

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

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Capital Improvement Plan: 2017-2021

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.

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.

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.



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Capital Improvement Plan: 2017-2021

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

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Capital Improvement Plan: 2017-2021

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

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Capital Improvement Plan: 2017-2021

Capital Plan: 2017-2021

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

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

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Annual Budget 2020



Capital Improvement Plan: 2017-2021

Capital Plan: 2017-2021

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

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Capital Improvement Plan: 2017-2021

Capital Plan: 2017-2021

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
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Annual Budget 2020



Capital Improvement Plan: 2017-2021

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

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Capital Improvement Plan: 2017-2021

Vehicle & Equipment Replacement Schedule

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

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Capital Improvement Plan: 2017-2021

Vehicle & Equipment Replacement Schedule

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

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Capital Improvement Plan: 2017-2021

Vehicle & Equipment Replacement Schedule

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

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Capital Improvement Plan: 2017-2021

Vehicle & Equipment Replacement Schedule

Equip. ▾	Year ▾	Make/Model ▾	Use ▾	Expected Life (Years) ▾	Expected Replacement (Years) ▾
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

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Capital Improvement Plan: 2017-2021

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	

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Capital Improvement Plan: 2017-2021

Playground Replacement Schedule

Park Name	Features	Expected Life	Year Purchased	Expected Replacement	Notes
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	

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Capital Improvement Plan: 2017-2021

Playground Replacement Schedule

Park Name	Features	Expected Life	Year Purchased	Expected Replacement	Notes
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 replacement
Kings Crossing	Playground Equipment	18	2006	2024	

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Capital Improvement Plan: 2017-2021

Playground Replacement Schedule

Park Name	Features	Expected Life	Year Purchased	Expected Replacement	Notes
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	

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Capital Improvement Plan: 2017-2021

Playground Replacement Schedule

Park Name	Features	Expected Life	Year Purchased	Expected Replacement	Notes
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- Drainage Improvements	13	2005	2018	
Van Horn-West	Playground Equipment	18	1999	2017	Playground replacement, 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	

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Capital Improvement Plan: 2017-2021

Playground Replacement Schedule

Park Name	Features	Expected Life	Year Purchased	Expected Replacement	Notes
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	

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Appendix A

FUND BALANCES / NET ASSET POLICY

Purpose

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

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

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

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

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

Appendix A (cont.)

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.

Appendix A (cont.)

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.

Appendix A (cont.)

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.

Appendix A (cont.)

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.

Appendix B (cont.)

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)

Appendix B (cont.)

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.

Appendix B (cont.)

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

Appendix B (cont.)

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.

Appendix C (cont.)

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

Appendix C (cont.)

Definitions

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.

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.

Total Cost

This is the cost of providing a service and includes both the direct cost and an allocated portion of the indirect cost.

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.

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.

Appendix C (cont.)

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.

Appendix C (cont.)

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

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.

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.

Appendix C (cont.)

Alternate Revenue Sources

A. **District Partnership**

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

B. **Grants**

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

C. **Facility Rental**

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

D. **Lease Contracts**

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

E. **Advertising**

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

F. **Sponsorship**

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

Policy Review

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

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

Appendix D

PURCHASING POLICY

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

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

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

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

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

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

I. Purchases \$2,000.00 or less

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

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

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

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

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

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

Appendix D (cont.)

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.

Appendix D (cont.)

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 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	Levy Year 2018	Estimated Levy Year 2019
Total Assessed Value	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	2,703,176,028	2,902,000,000
% Change in EAV	0.22%	-6.98%	-6.54%	-6.89%	-4.27%	0.11%	3.17%	6.16%	4.66%	4.89%	7.36%
Tax Extension											
Aggregate Levy	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	4,826,930	4,986,391
Bonds	857,701	832,976	864,124	900,398	864,704	970,922	983,318	920,821	971,522	1,091,740	1,194,092
Special Recreation	327,358	490,527	491,171	571,937	539,075	775,450	790,797	854,337	907,047	1,083,802	1,160,800
Total Extension	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	7,002,472	7,341,283
% Change in Tax Extension											
Aggregate Levy	1.44%	2.62%	1.96%	4.83%	1.40%	2.95%	1.19%	1.32%	3.12%	3.37%	3.30%
Bonds	4.08%	-2.88%	3.74%	4.20%	-3.96%	12.28%	1.28%	-6.36%	5.51%	12.37%	9.38%
Special Recreation	-29.68%	49.84%	0.13%	16.44%	-5.75%	43.85%	1.98%	8.03%	6.17%	19.49%	7.10%
Total % Change	-0.98%	4.75%	2.07%	5.79%	-0.17%	8.24%	1.31%	0.96%	3.88%	6.94%	4.84%
Tax Rate											
Aggregate Levy	0.1331	0.1468	0.1602	0.1805	0.191	0.1965	0.1924	0.1839	0.1812	0.1786	0.1718
Bonds	0.0296	0.0309	0.0343	0.0384	0.0385	0.0432	0.0423	0.0374	0.0377	0.0404	0.0411
Special Recreation	0.0113	0.0182	0.0195	0.0244	0.0240	0.0345	0.0340	0.0347	0.0352	0.0401	0.0400
Total Direct Tax Rate	0.1740	0.1959	0.2140	0.2433	0.2535	0.2742	0.2687	0.2560	0.2541	0.2591	0.2529

o Report displays the change in Equalized Assessed Value, Total Tax Extension, and Tax Rate from 2009 Actual through 2019 Estimated.

Appendix F

ORDINANCE NO. 2020-03

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, 2020 AND ENDING ON THE 31ST DAY OF DECEMBER, 2020.

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 Ordinance 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 8th day of January, 2020 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, 2020 and ending December 31, 2020, 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, 2020 and ending on the 31st day December, 2020.

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
CORPORATE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:	2020 BUDGET	
PROPERTY TAXES	3,213,478	
REPLACEMENT TAXES	39,000	
INTEREST	80,000	
ATHLETIC FIELD FEES	96,600	
OTHER	50,560	
TOTAL REVENUES:	<u>3,479,638</u>	
ESTIMATED EXPENSES:		APPROPRIATION
SALARIES & WAGES	1,546,274	1,700,901
HEALTH INSURANCE	451,000	496,100
STAFF DEVELOPMENT	69,665	76,631
MATERIALS & SUPPLIES	267,045	293,750
UTILITIES	88,460	97,306
CONTRACTUAL SERVICES	609,091	670,000
MAINTENANCE & REPAIRS	84,100	92,510
TRANSFER TO CAPITAL PROJECTS	1,217,000	1,338,700
OTHER	15,300	16,830
CONTINGENCY	<u>300,000</u>	<u>330,000</u>
TOTAL EXPENSES:	<u>4,647,935</u>	<u>5,112,728</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$2,806,866
TOTAL ESTIMATED REVENUE	\$3,479,638	
TOTAL ESTIMATED EXPENSES	<u>(\$4,647,935)</u>	<u>-\$1,168,297</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$1,638,569</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT RECREATION FUND BUDGET FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:		
	2020	
	BUDGET	
PROPERTY TAXES	1,050,000	
INTEREST	61,000	
PROGRAMS	1,432,641	
RENTALS	80,870	
BROCHURE ADVERTISING	12,500	
OTHER	44,650	
TOTAL REVENUES:	2,681,661	
ESTIMATED EXPENSES:		
		APPROPRIATION
SALARIES & WAGES	1,448,082	1,592,890
HEALTH INSURANCE	218,000	239,800
STAFF DEVELOPMENT	31,859	35,045
MATERIALS & SUPPLIES	245,018	269,520
UTILITIES	106,591	117,250
CONTRACTUAL SERVICES	428,058	470,864
MAINTENANCE & REPAIRS	37,350	41,085
OTHER	24,930	27,423
TRANSFER TO CAPITAL PROJECTS	208,000	228,800
CONTINGENCY	250,000	275,000
TOTAL EXPENSES:	2,997,888	3,297,677
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$2,027,977
TOTAL ESTIMATED REVENUE	\$2,681,661	
TOTAL ESTIMATED EXPENSES	(\$2,997,888)	-\$316,227
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		\$1,711,750

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
MUSEUM FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:

	2020 BUDGET
PROPERTY TAXES	0
INTEREST	150
TOTAL REVENUES:	<u>150</u>

ESTIMATED EXPENSES:

		APPROPRIATION
CONTRACTUAL SERVICES	4,880	<u>5,368</u>
TOTAL EXPENSES:	<u>4,880</u>	<u>5,368</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$4,736
TOTAL ESTIMATED REVENUE	\$150	
TOTAL ESTIMATED EXPENSES	<u>(\$4,880)</u>	<u>(\$4,730)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$6</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
LIABILITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:	2020 BUDGET	
PROPERTY TAXES	162,993	
INTEREST	1,900	
TOTAL REVENUES:	<u>164,893</u>	
ESTIMATED EXPENSES:		APPROPRIATION
GENERAL LIABILITY & WORKER'S COMPENSATION	139,500	<u>153,450</u>
TOTAL EXPENSES:	<u>139,500</u>	<u>153,450</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$29,276
TOTAL ESTIMATED REVENUE	\$164,893	
TOTAL ESTIMATED EXPENSES	<u>(\$139,500)</u>	<u>\$25,393</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$54,669</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT IMRF FUND BUDGET FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:

	2020 BUDGET
PROPERTY TAXES	371,416
INTEREST	1700
REIMBURSEMENTS	0
TOTAL REVENUES:	<u>373,116</u>

ESTIMATED EXPENSES:

		APPROPRIATION
IMRF EMPLOYER CONTRIBUTION	<u>336,500</u>	<u>370,150</u>
TOTAL EXPENSES:	<u>336,500</u>	<u>370,150</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$76,953
TOTAL ESTIMATED REVENUE	\$373,116	
TOTAL ESTIMATED EXPENSES	<u>(\$336,500)</u>	<u>\$36,616</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$113,569</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
DEBT SERVICE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:	2020	
	BUDGET	
PROPERTY TAXES	<u>1,194,092</u>	
TOTAL REVENUES:	<u>1,194,092</u>	
ESTIMATED EXPENSES:		APPROPRIATION
BOND PRINCIPAL PAYMENTS	869,095	<u>956,004</u>
BOND INTEREST	324,997	357,497
OTHER	<u>2,000</u>	<u>2,200</u>
TOTAL EXPENSES:	<u>1,196,092</u>	<u>1,315,701</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$11,631
TOTAL ESTIMATED REVENUE	\$1,194,092	
TOTAL ESTIMATED EXPENSES	<u>(\$1,196,092)</u>	<u>-\$2,000</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$9,631</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT CAPITAL PROJECTS FUND BUDGET FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:	2020 BUDGET	
TRANSFER FROM OTHER FUNDS	1,486,000	
INTEREST ON INVESTMENTS	100	
CAPITAL INITIATIVE FEES	25,000	
BOND PROCEEDS	332,000	
GRANT REVENUE	800,000	
OTHER INCOME	5,000	
TOTAL REVENUES:	<u>2,648,100</u>	
ESTIMATED EXPENSES:		APPROPRIATION
PROFESSIONAL SERVICES	105,000	115,500
BUILDING/STRUCTURE REPAIRS	81,500	89,650
INFORMATION TECHNOLOGY	5,000	5,500
CAPITAL INITIATIVE	55,000	60,500
VEHICLES	55,200	60,720
EQUIPMENT	90,000	99,000
BIKE PATHS	45,000	49,500
PARK IMPROVEMENTS	1,976,500	2,174,150
CLOW STEPHENS	3,700	4,070
BONDS-ISSUANCE FEES	8,200	9,020
REFERENDUM BONDS-PARK IMPROVEMENTS	0	0
REFERENDUM BONDS-RECREATION CENTER	180,000	198,000
TOTAL EXPENSES:	<u>2,605,100</u>	<u>2,865,610</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$2,075,817
TOTAL ESTIMATED REVENUE	\$2,648,100	
TOTAL ESTIMATED EXPENSES	<u>(\$2,605,100)</u>	<u>\$43,000</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$2,118,817</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
PARK DONATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:	2020	
	BUDGET	
OTHER	133,868	
TOTAL REVENUES:	<u>133,868</u>	
ESTIMATED EXPENSES:		APPROPRIATION
TRANSFER TO OTHER FUNDS	61,000	<u>67,100</u>
TOTAL EXPENSES:	<u>61,000</u>	<u>67,100</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$283,770
TOTAL ESTIMATED REVENUE	\$133,868	
TOTAL ESTIMATED EXPENSES	<u>(\$61,000)</u>	<u>\$72,868</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$356,638</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
POLICE PROTECTION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:

	2020 BUDGET
INTEREST	<u>0</u>
TOTAL REVENUES:	<u><u>0</u></u>

ESTIMATED EXPENSES:

		APPROPRIATION
CONTRACTUAL SERVICES	<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, 2020		\$953
TOTAL ESTIMATED REVENUE	\$0	
TOTAL ESTIMATED EXPENSES	<u>\$0</u>	<u>\$0</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u><u>\$953</u></u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
SPECIAL RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:	2020 BUDGET	
PROPERTY TAXES	1,160,800	
INTEREST	20000	
TOTAL REVENUES:	<u>1,180,800</u>	
ESTIMATED EXPENSES:		APPROPRIATION
SALARIES & WAGES	16,668	18,335
SPECIAL RECREATION ASSOCIATION AGREEMENT	495,130	544,643
CAPITAL PROJECTS-ADA	985,000	1,083,500
OTHER	4,550	5,005
TOTAL EXPENSES:	<u>1,501,348</u>	<u>1,651,483</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$714,012
TOTAL ESTIMATED REVENUE	\$1,180,800	
TOTAL ESTIMATED EXPENSES	<u>(\$1,501,348)</u>	<u>-\$320,548</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$393,464</u>

Appendix F (cont.)

PLAINFIELD PARK DISTRICT
SOCIAL SECURITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2020

ESTIMATED REVENUES:

	2020 BUDGET
PROPERTY TAXES	188,504
INTEREST	1600
TOTAL REVENUES:	<u>190,104</u>

ESTIMATED EXPENSES:

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

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2020		\$93,925
TOTAL ESTIMATED REVENUE	\$190,104	
TOTAL ESTIMATED EXPENSES	<u>(\$208,800)</u>	<u>-\$18,696</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2020		<u>\$75,229</u>

Appendix F (cont.)

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, 2020 and ending December 31st, 2020 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31st, 2020 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, 2020

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE	\$4,647,935	\$5,112,728
RECREATION	\$2,997,888	\$3,297,677
MUSEUM	\$4,880	\$5,368
LIABILITY	\$139,500	\$153,450
IMRF	\$336,500	\$370,150
DEBT SERVICE	\$1,196,092	\$1,315,701
CAPITAL PROJECTS	\$2,605,100	\$2,865,610
PARK DONATION	\$61,000	\$67,100
POLICE PROTECTION	\$0	\$0
SPECIAL RECREATION	\$1,501,348	\$1,651,483
SOCIAL SECURITY	\$208,800	\$229,680
TOTAL SUMMARY OF ALL FUNDS	\$13,699,043	\$15,068,947

Appendix F (cont.)

SECTION 3.

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$8,125,916
- (b) As estimate of the cash expected to be received during the fiscal year from sources is \$12,046,422.00
- (c) An estimate of the expenditures contemplated for the fiscal year is \$13,699,043.00
- (d) An estimate of the cash to be on hand at the end of fiscal year is \$6,473,295.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is
\$7,341,283.00

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

SECTION 5. This ordinance is being adopted to correct a scrivener's error in Ordinance 2020-01.

SECTION 6. 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 5th day of February, 2020.

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

PLAINFIELD TOWNSHIP PARK DISTRICT

By:_____

Ridgley Ann Poling, 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.

Appendix G (cont.)

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.

Appendix G (cont.)

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.

Appendix G (cont.)

-M-

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

-N-

NRPA: National Recreation and Park Association.

-O-

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

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

-P-

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

Program: An instructional or functional activity.

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

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

-R-

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

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

Appendix G (cont.)

-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.)