



Annual Budget Report 2024



 Table of Contents

| | | | | | |
|---|----|---|-----|--|-----|
| OVERVIEW | | | | | |
| Principal Officials | 4 | Fund Balance Policy | 58 | Ottawa Street Pool | 104 |
| Missions, Vision, Values | 5 | Fund Balance | 59 | Ottawa Street Pool Worksheet | 105 |
| Executive Summary Fiscal 2024 Budget Transmittal | 6 | Fund Balance History | 60 | Special Events | 106 |
| Certificate of Achievement Award | 16 | Budgeted Interfund Transfers | 61 | Special Events Worksheet | 107 |
| Distinguished Budget Presentation Award | 17 | BUDGET BY FUND | | | |
| 2024 Plainfield Park District Organization Chart | 18 | 2024 Budget Total Revenue by Fund | 62 | Other Funds | 108 |
| 2024 Annual Budget Overview | 20 | 2024 Budget Expenditures by Fund | 63 | Other Funds Worksheet | 109 |
| Master Plan Strategic Plan | 24 | Corporate Fund Budget | 64 | Debt Position | 112 |
| 2023 District Goals Review | 25 | Corporate Fund Budget Worksheet | 65 | Debt Indices | 113 |
| 2024 District Goals | 26 | Corporate Administration Fund Budget Worksheet | 70 | Debt Limit | 114 |
| Performance Measures | 32 | Parks Management | 72 | Annual Debt Service Levy Bond Payment Schedule | 115 |
| Supplemental Information | 34 | Parks Budget Worksheet | 73 | Debt Service Fund Budget | 116 |
| Park Information | 39 | Planning & Risk Management | 75 | CAPITAL IMPROVEMENT PLAN | |
| Specialty Parks and Services | 40 | Planning & Risk Management Worksheet | 76 | Capital Improvement Plan - Fiscal Year 2024 | 117 |
| Major Recreational Facilities | 41 | Recreation Fund | 77 | Key Capital Projects 2024 | 122 |
| General Budget Review | 42 | Total Recreation Summary Worksheet | 78 | Capital Projects Fund Budget Worksheet | 123 |
| Employee by Function | 47 | Total Recreation Detail Worksheet | 79 | Capital Projects Listing | 124 |
| Park District Facilities | 48 | Marketing | 89 | 2024-2028 Itemized Capital Improvements | 131 |
| Parks & Amenities Size in Acreage | 49 | Marketing Worksheet | 90 | Capital Improvement Plan 2024-2028 | 132 |
| FINANCIAL SUMMARY | | | | APPENDICES | |
| Fund Summary Reports | 51 | Great Adventures & Early Childhood | 91 | Appendix A - Fund Balances/Net Asset Policy | 143 |
| Fund Structure | 52 | Great Adventures & Early Childhood Worksheet | 92 | Appendix B - Capital Asset Policy | 147 |
| Department Fund Relationship | 54 | Great Adventures & Early Childhood Worksheet | 93 | Appendix C - Cost Recovery/Service Categories | 150 |
| Consolidate Fund Balance Recap Report | 55 | Athletics | 94 | Appendix D - Purchasing Policy | 155 |
| Expanded Fund Balance Recap Report | 56 | Athletics Worksheet | 95 | Appendix E - Property Tax History | 158 |
| Fund Balance Recap Report by Revenue Source and Expense Category | 57 | Normantown Equestrian Center | 97 | Appendix F - CPI Memo | 159 |
| | | Normantown Equestrian Center Worksheet | 98 | Appendix G - Budget and Appropriation Ordinance | 160 |
| | | Prairie Activity & Recreation Center (PARC) | 100 | Appendix H - Seasons of Plainfield Agreement | 167 |
| | | Prairie Activity & Recreation Center (PARC) Worksheet | 101 | Appendix I - NWSCRA Agreement | 174 |
| | | | | Appendix J - Glossary of Terms | 177 |



This page left blank

Principal Officials

Leadership Team

Carlo Capalbo
MPA, CPRE,
Executive Director

Maureen Nugent
MBA, CPRP,
Deputy Director

Andrea Juricic
CPRP, Director of
Recreation and Facilities

Josh Hendricks
MLS, CPRP,
Director of Marketing &
Community Outreach

Bob Collins
RLA/ASLA,
Director of Planning

Ken McEwen
CPSI,
Director of Parks

Administrative Office

**Plainfield Park
District Recreation
Administrative Center**

23729 West Ottawa Street
Plainfield, IL 60544



Photo taken at Eaton Preserve - August 2023

Leadership Team from left to right: Maureen Nugent, Deputy Director, Ken McEwen, Director of Parks, Bob Collins, Director of Planning, Carlo Capalbo, Executive Director, Josh Hendricks, Director of Marketing and Community Outreach, Andrea Juricic, Director of Recreation and Facilities

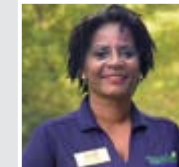
Board of Commissioners



Bill Thoman
President
2025



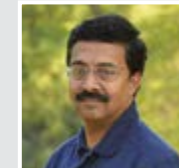
Heath Wright
Vice President
2027



Tracee Steele
Commissioner
2029



Colette Safford
Commissioner
2027



Syed Abedi
Commissioner
2025



Nuhie Faheem
Commissioner
2029



Debra Narducci
Commissioner
2029

Missions, Vision, Values

Our Mission

The Plainfield Park District seeks to enhance lives through equitable and accessible exceptional recreation opportunities for all.

Our Vision

We aspire to be innovative, diverse, and inclusive 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

Diversity, Equitability and Inclusiveness

- ▶ Recognize and understand that diversity in the community brings great richness to the quality of life within our District.
- ▶ Be committed to expanding our awareness of and sensitivity to the importance of diversity
- ▶ Continue to create an inclusive and welcoming parks system for all our residents and visitors to enjoy facilities, amenities, and programs.
- ▶ Continual commitment to actively lead, partner, and support community initiatives that promote structural change.

Executive Summary | Fiscal 2024 Budget Transmittal

Honorable Commissioners:

We are pleased to present for your consideration the proposed 2024 Plainfield Park District Budget and Budget and Appropriation for the fiscal year beginning January 1, 2024 and ending December 31, 2024.

The Plainfield Park District budget serves three primary purposes:

1. Formation of public policy
2. Control of spending
3. 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 that help drive budget development. The budget represents your fiscal priorities for the upcoming 12 months of operation based on your plans for helping enhance lives through equitable and accessible exceptional recreation opportunities for all.

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.



Noon Year's Eve - December 31, 2023

Executive Summary | Fiscal 2024 Budget Transmittal

Fiscal Year 2023

The key goals for administration in 2023 included an internal focus on rigorous standards related to the management and administration of lands, facilities, resources, programs, safety and services.

2023 National Gold Medal Award Finalist

The District was named a finalist for the 2023 National Gold Medal Award for Excellence in Park and Recreation Management as selected by the American Academy for Park and Recreation Administration in partnership with the National Recreation and Park Association (NRPA). The District was one of four finalists in the Class III Category (population of 75,001-150,000) for the Grand Plaque. Grand Plaque recipients were announced at the 2023 NRPA Annual Conference in Dallas, October 10-12. Although Plainfield was not the ultimate recipient, the achievement, "is something we all can be proud of," said Plainfield Park District Executive Director Carlo Capalbo. "This demonstrates our excellence in long-range planning, resource management and innovative approaches to delivering superb park and recreation services with fiscally-sound business practices."

Human Resources

The District's human resource function implemented Paylocity software, which has created efficiencies in the areas of recruitment, onboarding, and training

Recreation Special Events & Programs

The 2023 fiscal year was another banner year for the Recreation Department as enrollment continued to surge across the board.

Special Events

Special events continued to be a hit, with just under 4,000 participants registering in 2023. The always popular Daddy-Daughter Dance sold out as usual in February with 243 couples. Egg-citing Activities, which includes the Doggy Egg Hunt, Flashlight Egg Hunt, regular Egg Hunts, Bunny Breakfast, Bunny Hop Fun Run and Adult Egg Hunt, kept Bott Park and the Prairie Activity & Recreation Center (PARC) busy nearly every weekend in March/ April. Mother's Day Tea & Paint and the Spring Fishing Derby also maxed out in enrollment.

The official summer special event kick-off was Party at PARC (a Welcoming Everyone/WE event), which expanded to include a Touch-A-Truck, free use of the facility, a tot open gym, a magic show and a capital projects presentation. The Inaugural Food Truck Festival debuted on the Fourth of July followed by fireworks at Bott Park, Plainfield Central and other viewing locations.

Other summer special events included Traveling StoryWalks (a partnership with the Plainfield Area Public

Library), Cruises to Village Green and Unplug Illinois Day. Youth athletics continued to grow, increasing participation by 9%.

Autumn Family Fun Fest kicked off the fall season and added new attractions such as pony rides, food trucks and a beer garden. Other fall events which were a big hit included Enchanted Ball, Haunted Hayrides, the Spooky Sprint Fun Run, and Frankenstein's Kiddie Carnival.

Starting the Holiday season off right, Grinchmas on the Green and the Third Annual You Can't Catch Me Fun Run were well attended and offered participants (whether naughty or nice) an opportunity to visit with Santa and the Grinch. This WE event highlighted diversity and inclusion while bringing awareness of different holiday traditions around the world. Other holiday events such as Breakfast with Santa, Journey to the North Pole, and Noon Year's Eve had sold out crowds.

2023 National Gold Medal Award Ceremony - October 2023



Executive Summary | Fiscal 2024 Budget Transmittal

Programs

Spring programs such as T-ball and Flag Football excelled, as did the new Adult Pickleball League with nine teams.

The inaugural youth summer basketball league had 158 participants, while indoor 2023 Recreation Programming Rundown futsal had 12 teams consisting of 104 participants. Winter youth basketball league saw record numbers with 14% growth, and new indoor soccer and flag football leagues were added at the Go Pro Sports Dome. Adult Leagues (primarily softball and pickleball) also remained popular.

Registration for pool passes and summer camp offerings were made available earlier in 2023 to allow participants more time to view offerings, register and save money.

Summer Camp numbers soared with a 34% increase in enrollment. When including dance and equestrian camps, the number increased to 73%. Ottawa Street Pool (OSP) enjoyed a successful season, increasing memberships to 577, a 42% increase. Daily admissions also increased to 7,517, an 18% increase. Swim lessons remained steady with 1,169 participants.

OSP also hosted an abundance of special events for passholders and the public including \$1 Friday Night Swims, Evening Swims, Father's Day Swim, Passholder Appreciation Day, Tiki Bash and several frozen treat days. Tiki Bash, a Welcoming Everyone (WE) event, was a hit in its second year, as Polynesian entertainers delighted a packed pool of participants.

Great Adventures Preschool continued to grow with

a 6% uptick in enrollment. Other early childhood programs such as Great Beginnings (ages 2-5), Lunch Bunch and Parent/Tot Open Gyms also saw growth in 2023.

On the flip side, the Active Adult program, which mostly operates out of the Plainfield Township Community Center, more than doubled its number of participants in 2023, increasing participation by 107% thanks to a wide variety of trips, lunch and learns, and addition of art classes and mat making.

Throughout the year, fitness classes saw an increase in overall registration, and new classes included Kickboxing and 20/20/20 (interval training).

Dance and music also grew with the addition of piano classes, parent/toddler classes and new adult offerings.

Fitness memberships at Prairie Activity & Recreation Center (PARC) continued to increase, with 572 members enjoying all the amenities the facility has to offer. Open gym and track memberships also grew, and new open gym offerings in basketball, volleyball and pickleball had over 3,000 participants.

Last and certainly not least, Normantown Equestrian Center had over 500 participants in group lessons and pony rides, and private lessons increased 7%.

Additional Changes

Other changes in 2023 included repainting the tot pool at Ottawa Street Pool. With continued efforts, the Prairie Activity & Recreation Center (PARC) received its Passive House certification in the fall of 2019 and its Net Zero Energy certification for the 2023 calendar year. In a Net Zero Energy Building, the total amount of annual energy generated with solar panels is greater than or equal to the amount of energy used by the building.

TIKI Bash - June 2023



Executive Summary | Fiscal 2024 Budget Transmittal

Parks & Planning

The Parks Department had its first full year being a separate department from Planning. Following the district goals for 2023, the Parks Department was able to utilize the Com Ed Efficiency Grant to update lighting in the shop so it is safer for staff to work in. In the 2023 capital budget, the purchase of a Compact Track Loader with attachments has made projects run more efficiently. The brush cutter attachment has created efficiencies by automating the process that was previously done by hand, while utilizing our resources in a fiscally responsible manner.

A number of projects were completed in 2023 that furthered primary department goals related to trail connections and development, providing lasting value and unique recreational opportunities, seeking alternative revenue, and meeting new trends.

Capital Projects Highlights

Van Horn Woods Renovation:

This project was funded in part by a \$400,000 Open Space Lands Acquisition and Development (OSLAD) grant, offsetting nearly 50% of the total cost. The natural, and recreational amenities were enhanced with a new playground that focuses on the autism spectrum with sensory elements and a fenced in perimeter, as well as a fitness pod, dog park improvements, and a bike park track renovation. Additional improvements in 2024 will include a wider bridge, trail improvements and expansion, a 9 hole disc golf course, and pond shoreline enhancements.

The Recreation/Administration Building remodel:

The project began in 2023, and will be completed in 2024. This remodel will create dedicated office space and improved ventilation for a healthier working environment for staff, while maximizing the functionality of the facility. Most of the cost will be offset by an American Rescue Plan Act (ARPA) grant distributed through Will County.

Park Improvements

- ▶ Trails resurfacing/sealcoating: Trails at Riverside Parkway, Farmstone Ridge, parking lots at Bott/ PARC, Ottawa Street Pool & Eaton Preserve; and trails at Four Seasons, Norman Greenway (south trails), Clearwater Springs, Mather Woods and other sites were seal coated or repaired/resurfaced.

- ▶ Mather Woods Invasive Clearing: Over the winter, woody invasive plant material was cleared at Mather Woods to allow for native plant growth and improved habitat.

Playground renovations:

Cumberland Park, The Ponds, and Champion Creek playgrounds were renovated.

Solar Lights were added at Bott Park, Eaton Preserve, and Clow Stephens.

Sports Complex Improvements:

A pit toilet was installed at the Rob Ayers Soccer Complex to improve patron amenities.

Four Seasons sports lighting was retrofitted with LED lights, and dugouts were expanded at some of the ballfields.

The Ponds - December 2023



Executive Summary | Fiscal 2024 Budget Transmittal

Parks & Planning *(Continued)*

Regional trail planning and development progressed in 2023, featuring the submission of Phase 1 engineering for the \$384,170 Illinois Transportation Enhancement Program (ITEP) grant for 24909 Renwick. This project should proceed to bidding in 2024 and construction in 2025, depending on progress with the IDOT reviews.

The Bentley Property was officially acquired and work to secure trail access from that site into Sunset Parkway and connection to the Will County Forest Preserve trail is in progress.

The trail connection from Eaton Preserve south to Riverside Parkway progressed with easement negotiations for private property and the Village's planned extension of 143rd Street.

The District acquired Wheatland Community Park from the Wheatland Township, and also secured a \$377,500 OSLAD Grant for the development of the District's site to the north. This will create a 9 acre community park for the northeast quadrant of the District.

Finally, housing development continued to boom in Plainfield in 2023 with new development agreements adopted for Pavillion, and agreements were negotiated in 2023 that will be adopted in 2024 including Keller Farms, Lockley Park, and Riverstone. In addition, the Willow Run park site is substantially complete, and Seasons of Plainfield trail was completed.

Old developments at Springbank, Deer Crossing and Creekside Crossing South restarted as well, and new parks in those developments are being reviewed for possible conveyance in 2024.

Risk Management

Risk Management is of vital importance for the District, as we continue to provide safe parks and facilities for both patrons and staff. Lead by Risk Manager Paul Crisman, the District successfully achieved PDRMA established criteria again, which garnered the District a \$1,500 cash incentive. Park regulation signs were reviewed and updated throughout the District, and in coordination with the Safety Committee, trainings were uploaded to Paylocity to allow for more effective and uniform staff training.

Training - May 2023



Executive Summary | Fiscal 2024 Budget Transmittal

Marketing

New Website

The 2023 marketing year was significant, as the District's website, plfdparks.org, was redesigned, a process that was complete when the new site debuted in November 2023.

Views in the past five years of the website were increasingly from mobile devices, peaking at 73% in 2022. In response, the new site was designed mobile-first. Additional features of the site include improved navigation and easier use on the back end.

The site itself is the "hub" of the District's marketing "wheel." Everything the Marketing Department does involves directing people back to the web site. And key performance indicators in 2023 were great, as the site had 115,680 users (+9%), 192,866 sessions (+7%) and 398,304 pageviews (+14%). The most popular pages were youth athletics, the Prairie Activity & Recreation Center, the brochure, Ottawa Street Pool, Normantown Equestrian Center and camps.

In terms of how people find out about Park District programs, the web site was cited No. 1 at 64%. The registration site (WebTrac) came in at 11%, followed by the newsletter (7%), word of mouth (5%), social media (3%) and the Oak Leaf (3%).

New Brochure

A new print piece was introduced in 2023 in an attempt to reach new homeowners. Through the Plainfield Shorewood Chamber of Commerce Connections program, an informational trifold was delivered to 1,045 households in the District. Of those households

that received the trifold, 53 created accounts at the District (5% conversion rate). Additionally, those 53 households combined to spend \$11,440 for a 572% return on investment.

Email Marketing

Email marketing continued to excel, with the open rate increasing to 50% in 2023, a number that far surpasses the industry standard for government agencies (around 20-30%). The click rate stayed the same (4%) while the subscriber list more than doubled to 17,279; 4,914 of which subscribe to Scout's Weekly Guide.

Social Media

The District's social media presence continued to grow. Facebook gained nearly 600 new followers and was at 8,640 at year's end (7% increase). Instagram increased to 2,021 (+11%) and LinkedIn 454 (+22%). Facebook's reach and engagement were slightly down in 2023, but clicks were up 11%.

Text Messaging

Text messaging, while not the District's most robust communication platform, did continue to grow with 631 subscribers, an increase of 15% over the previous year.

Sponsorships

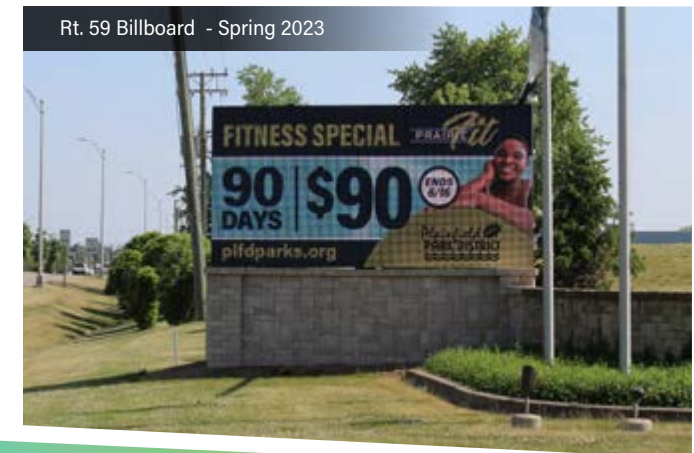
The Department also oversees sponsorship and advertising. In 2023, it continued to focus on strengthening current partnerships, re-establishing old connections, and seeking new opportunities. Totals for the year were \$19,120 in sponsorship dollars and \$19,395 in advertising, surpassing budget targets (\$15,000 for both). Overall, sponsorship/advertising was up 10.5%.

D'Arcy Buick GMC was nominated and honored for its long-time contributions by being named Best Friend of Illinois Parks by the Illinois Association of Park Districts. Park District and D'Arcy representatives officially received the award at the IAPD's Best of the Best Awards Gala held in October at Chevy Chase Country Club in Wheeling.

Signage

Advertising on the digital billboard on Route 59 near Caton Farm Road became a regular occurrence, as the Department continued to seek ways to reach the southern half of the District, which is also the most populous. In-house and paid banners continued to be hung at Van Horn Woods, Ottawa Street Pool, Village Green and Walker's Grove. A new three-sided message center was installed at Bott Park in the summer.

New Welcoming Everyone (WE) signage was added at PARC and included Diversity, Equity, Inclusion, Belonging and Respect window clings. The Department also incorporated WE signage at Grinchmas on the Green, adding six holiday traditions around the world signage.



Executive Summary | Fiscal 2024 Budget Transmittal

Finance

For the 18th straight year, the Plainfield Park District Finance Department's comprehensive annual financial report was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The District first won the award in 2006.

A press release issued by the GFOA stated, "The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive 'spirit of full disclosure' to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting

and financial reporting, and its attainment represents a significant accomplishment by a government and its management."

In addition to earning the Certificate of Achievement for Excellence in Financial Reporting, the Plainfield Park District was honored with the GFOA's Distinguished Budget Presentation Award for the seventh straight year (first award was in 2017).

To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool.



Day Camp Foam Party - Summer 2023



Cruise to Village Green - Summer 2023



Traveling Storywalk - Summer 2023



Day Camp - Summer 2023

Executive Summary | Fiscal 2024 Budget Transmittal

Fiscal Year 2024

The Plainfield Park District Annual Goals and Objectives for 2024 provide direction and a planned pursuit of the mission, vision, values, key strategies, and goals and actions of the District during Fiscal Year 2024. These annual goals reflect the District's dedication toward responsiveness, efficiency, and effectiveness. This emphasizes the methods in which the District exemplifies our efforts of moving toward greater strategic planning directions, which are the next logical steps in the organization's life cycle and planning evolution. The goal setting process establishes the desired target end results and identifies the means to achieve them. It provides the District with the ability to channel resources and efforts in a direction that yields the greatest benefit to resident taxpayers, constituents and guests.

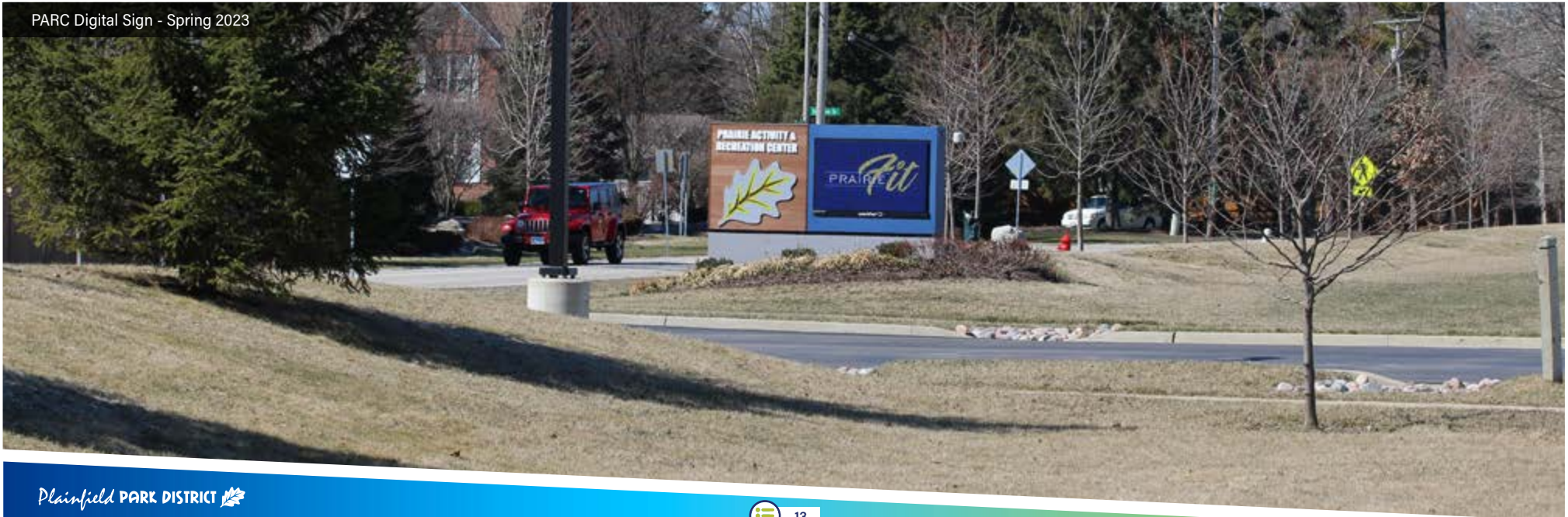
The District has tied the Comprehensive Master Plan to our annual budget in a variety of areas. This can be seen in some examples such as the committed allocation of funds set in Corporate and Recreation funds for Education for Board members allowing them to attend various state and national conferences. An allocation of \$5,000 in the Recreation fund for new Special Events such as the World Day of Play and World of Food Truck Festival and \$2,500 is allocated in the Recreation Fund

for children's concerts, which will improve program offerings and support diverse learning opportunities, in the community, in support of the goal of developing diverse programming and festivals that focus on the cultures of the community. Finally, there is a great deal of funding established in our Capital fund, which ultimately was a direct funding for facilities that will excite our population.

The Reporting Entity and its Services

The District is a special unit of local government, empowered by the State of Illinois with separate tax levying power, including debt retirement. The District was chartered by voter referendum in 1966. The District is located approximately 40 miles southwest of the Chicago Loop in a high growth southwestern suburban area. The District's current population is estimated at 111,081, which is a 1.4% increase. The District's boundaries in total comprise about 46 square miles or approximately 27,545 acres. The District serves all of the residents of Plainfield, a portion of the residents in Romeoville, the City of Joliet, the City of Crest Hill, Village of Bolingbrook, and a portion of the residents within both unincorporated Will and Kendall Counties.

PARC Digital Sign - Spring 2023



Executive Summary | Fiscal 2024 Budget Transmittal

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.

The Consumer Price Index (CPI) is the most widely cited indicator of U.S. inflation or deflation. The CPI-U is based on a scientifically selected random sample of 94,000 prices collected monthly from retail and service establishments by the Bureau of Labor Statistics.

Financial markets use the CPI-U trends to assess inflation; Federal Reserve policymakers use the report to analyze the effectiveness of monetary policy. The District's 2023 tax levy increase will be capped at 5.0% (excluding new property); the CPI-U was 6.5%. For further information on the CPI-U 5% limit please see [APPENDIX F](#).

The District's annual property tax levy is limited by the State of Illinois' Property Tax Extension Limiting Law that went into effect in 1991. It limits the District's annual increase in its property tax levy extension by 5% or the CPI-U, whichever is less.

The Federal Reserve's 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. The stock market is also very sensitive to changes in the federal funds rate.

To help decrease demand and restore price stability, the Federal Reserve raised the federal funds rate seven times in 2022, to a target rate of 4.25% to 4.50%. In 2023, the Federal Reserve raised the federal funds rate four times, to a target rate of 5.25% to 5.50% in July, 2023.

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, increased 13% to an all time high of 37,090 in 2023. 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, increased 24.2% to 4,769.83.

The federal unemployment rate increased .2% to 3.7% on December 31, 2023. Illinois' unemployment rate increased .2% to 4.8% at December 31, 2023. The unemployment rate in Will County, which encompasses 90% of the District's residents, was 4.9% at December 31, 2023, a decrease of .70%.

Heading into 2023, there were concerns of the U.S. economy heading into a recession. However, the U.S. economy ended 2023 much stronger than expected, and with strong economic growth, which is expected to continue into 2024.



Executive Summary | Fiscal 2024 Budget Transmittal

In the 2022 tax year, the District's tax base is 90% residential, with a commercial/ industrial sector comprising 10% of assessed value. The district's largest property taxpayer is part of the commercial/ industrial sector and contributes less than 1% of the district's overall EAV. Therefore, there is no major significant impact on our services due to changes in major taxpayers.

The District forecasts 60 million dollars in new EAV growth for the 2023 tax year and a 11.8% increase in the District's overall EAV from \$3,364,837,335 to \$3,761,321,069, representing the eighth consecutive year of increases in the District's new property growth and overall EAV. The District's EAV is based on a three-year average for property values within the District.

Housing stock remains near historic lows—especially entry-level supply—which has propped up demand and sustained ultra-high home prices. The District's 2022 tax year property tax rate was .2480 cents per \$100 of assessed home valuation; 2023's property tax rate is estimated at .2382 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. 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.

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 2024 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



Angela Homberg
Accounting Manager

January 1, 2024

 Certificate of Achievement Award



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Plainfield Township Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

 Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Plainfield Park District
Illinois**

For the Fiscal Year Beginning

January 01, 2023

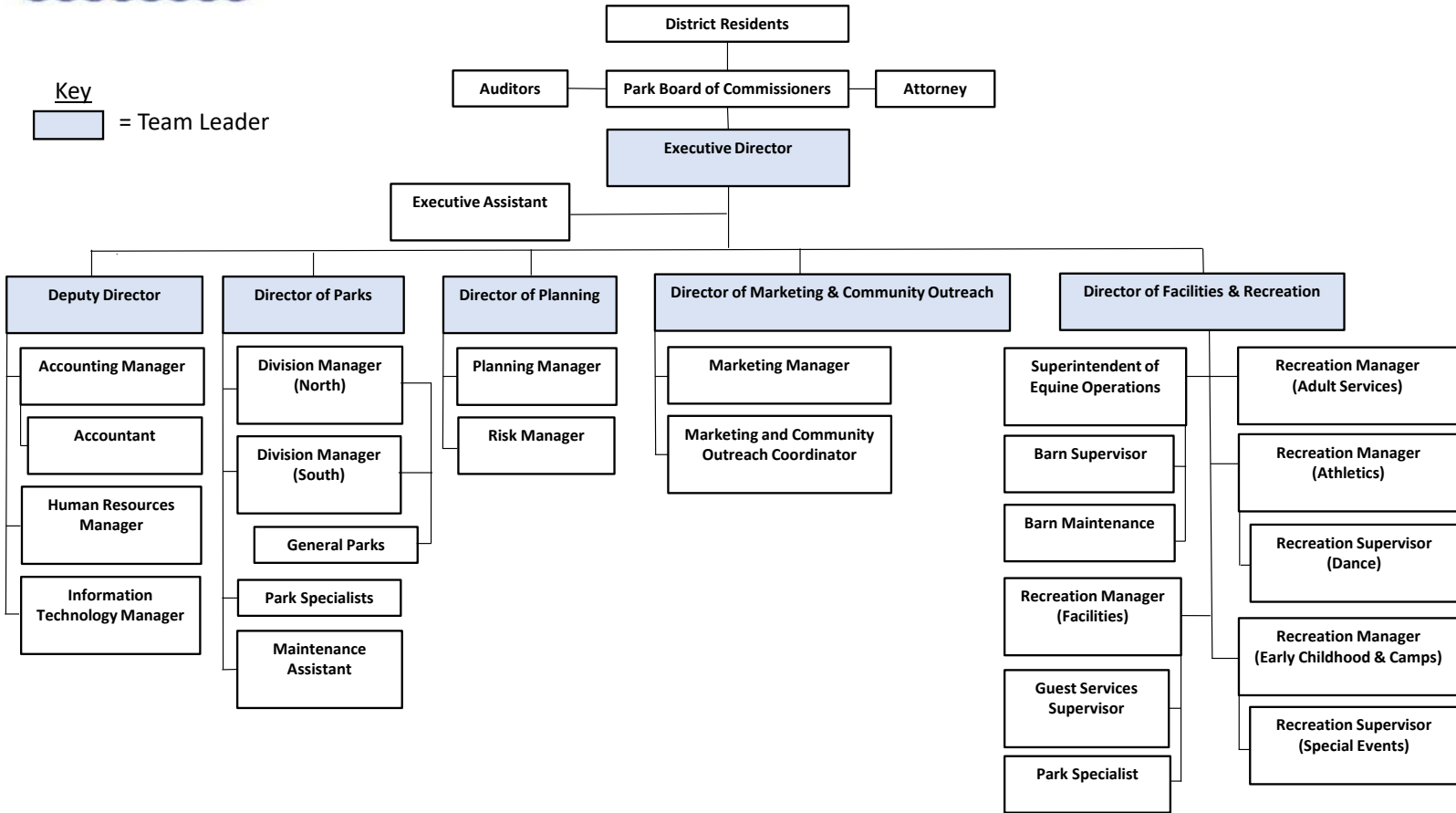
Christopher P. Morrell

Executive Director

2024 Plainfield Park District Organization Chart



2024 Plainfield Park District Organization Chart



Approved by: *Carlo J. Capalbo*

2024 Annual Budget Overview

Budget Process

The 2024 budget for the fiscal year January 1, 2024 through December 31, 2024 process began on July 10, 2023 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 and Cost Recovery Policy, which was adopted by the District in June, 2021. This policy can be found in [APPENDIX C](#).

Program budgets are based on the cost recovery structure which determines how much cost will be covered by user fees and how much will be subsidized by the District.

There are 10 service categories in which all programs/services are offered. Each service category indicates a cost recovery percentage that the program/service should overall recover.

The cost recovery percentages range from 0% - 100% cost recovery. Included in the cost recovery process are indirect costs that include full-time staff time, administration cost, and utilities to each program/service.

An example of a fully-subsidized program is Grinchmas on the Green, which is an annual special event held for the entire community. The event includes free activities for the public such as hot chocolate and cookies, tree lighting ceremony, light display, and visitation with the Grinch and Santa. This is a DEI event which also highlights customs and traditions from around the world.

An example of a full-recovery, no-subsidy program/service is horse boarding, which aims to recover all the direct and indirect costs of the program/service.

The Park District dance program is an example of a skill-based activity program/service, which recovers 55% of the total direct and established indirect costs of the program/service.

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

The Recreation and Corporate Funds were reviewed with the Executive Director, Department Directors, Accounting Manager, and finance staff October 17-25, 2023. Any adjustments were completed during this period prior to November 08, 2023 board meeting.

The remainder of the District's Special Revenue Funds (Illinois Municipal Retirement Fund, Liability Insurance Fund, Social Security Fund, and Special Recreation Fund) are prepared by Finance Department staff in coordination with the Executive Director.

The budget for these funds was presented to the board at the October 4, 2023 board meeting. Fund budgets are reviewed by the Finance & Liability Committee prior to presentation to the full board as per the schedule to the right.

The Capital Projects Fund is completed after the Corporate and Recreation Fund budgets are complete since the district will need to have a solid estimate of how much we can transfer to the Capital Projects Fund each year. This determines the long-term scheduling of when certain Capital projects can be completed. The Capital & Development Committee reviewed the Capital Projects Fund on November 30, 2023 and then it was presented at the December 13, 2023 Board Meeting.

SEPTEMBER 2023

29 Finance & Liability Committee Meeting
MATTER: Committee reviews Non-Major Funds and Debt Service Fund

4 Regular Board Meeting
MATTER: Non-Major Funds and Debt Service Fund are presented to Board

17-20 Corporate and Recreation Department Budget Meetings
MATTER: First round review with Executive Director and Finance Department

25 Leadership Team Meeting
MATTER: Corporate and Recreation funds are Reviewed

26 Capital & Development Committee Meeting
MATTER: Committee reviews 2024 Capital Projects

OCTOBER

26 Finance & Liability Committee Meeting
MATTER: Committee reviews Corporate and Recreation Funds

NOVEMBER

8 Regular Board Meeting
MATTER: Corporate and Recreation funds are presented to board

16 Leadership Team Meeting
MATTER: Capital Projects fund are Reviewed

30 Capital & Development Committee Meeting
MATTER: Committee reviews Capital Projects Fund

DECEMBER

13 Regular Board Meeting
MATTER: Capital Projects Fund and 2024 budget draft are presented to board

JANUARY 2024

10 Regular Board Meeting
MATTER: Board adopts Budget & Appropriation Ordinance

2024 Annual Budget Overview

Introduction

The Plainfield Park District Annual Budget for fiscal year 2024 serves as a key financial document and guide for Park District staff to meet 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 on January 10, 2024. No significant changes occurred between the proposals to the board in October - December and the January presentation where the ordinance was adopted. The budget draft was made available at the District's Recreation/ Administration Center, 23729 W. Ottawa street, as well as on the Park District's website, plfdparks.org on December 07, 2023 (no later than 30 days before adoption). Public notice was published in the Herald News on December 29, 2023 for the budget public hearing scheduled for January 10, 2024 (at least one week prior to the public hearing).

Community input into the District's budget is sought throughout the course of the year by engaging our residents through surveys seeking feedback from their satisfaction with our programs. These surveys allow the District to evaluate input from program participants and evaluate the need for additional financial resources to be allocated to different program areas. See our [PROGRAM EVALUATION SURVEY HERE](#).

Additionally, the District conducted a survey as part of its master plan process. The survey indicated areas in which the public would like to see improvement, or additional amenities, which are funded through the District's budget. See page 31 in the [2021-2025 COMPREHENSIVE MASTER PLAN](#).

The District is also open to community input during the budget process through the public comment portion of the October, November, and December board meetings,

where portions of the overall budget are presented at the board meetings. The community can also give input at the public hearing for the budget in January.

Meeting agendas are below.

- ▶ [10/04/23 REGULAR BOARD MEETING](#)
- ▶ [10/26/23 CAPITAL & DEVELOPMENT COMMITTEE MEETING](#)
- ▶ [10/26/23 FINANCE & LIABILITY COMMITTEE MEETING](#)
- ▶ [11/08/23 REGULAR BOARD MEETING](#)
- ▶ [11/30/23 CAPITAL & DEVELOPMENT COMMITTEE MEETING](#)
- ▶ [12/13/23 REGULAR BOARD MEETING](#)
- ▶ [1/10/24 REGULAR BOARD MEETING](#)

The signed and approved Budget and Appropriation Ordinance was filed with Kendall and Will counties on February 5, 2024 (the ordinance must be filed with the Kendall and Will County Clerks within 30 days of adoption and the budget must be approved within the first quarter of the fiscal year).

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 modified accrual basis of accounting records revenues when available and measurable and expenditures being recorded when the liability is incurred. The budget is prepared on a cash basis of accounting.

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) except for certain items that are adjusted on the District's accounting system at fiscal year-end. During the year, the District's 's accounting system is maintained on the same basis as the adopted budget which enables departments to monitor their budgets routinely through reports generated by the accounting system.

The differences between GAAP and the budgetary basis include the following:

The timing of revenue and expenditures may differ under a GAAP basis of accounting from the budgetary basis of accounting. For example, accounting revenues under GAAP are recognized in governmental funds as soon as they are both "measurable" and "available" whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

Encumbered amounts are commonly treated as expenditures under the assumptions of the budgetary basis of accounting while encumbrances are never classified as expenditures for the Comprehensive Annual Financial Statement.

2024 Annual Budget Overview

Accounting System and Budgetary Control

Budgetary control is provided by verification of appropriation amounts prior to expenditures and undergoes a monthly review of all individual account expenditures compared with budget appropriations. District staff and the Board of Commissioners receive monthly income statement reports detailing budgeted amounts, monthly, and year- to-date revenue, expenditures, as well as figures showing any remaining budget amounts.

The District's purchasing policy [APPENDIX D](#) provides budgetary control and is intended to ensure that purchases stay within the approved budget. It also ensures that staff maintain the integrity of the budget by obtaining the best price and value for purchases.

Any intended purchases over \$2,000 must be approved by the department director and the Executive Director through the District's purchasing module finance software which generates a notification if a line item will cause an overage.

Financial Policies

The District's financial policies provide guidelines for the District Board of Commissioners and staff to use when making financial decisions to ensure that the delivery of core services is maintained, and that 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 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 2024 fiscal year are based on the District's 2023 tax levy which was adopted in November 2023. Property taxes budgeted and received in fiscal year 2024 are for the property tax year 2023. The District's property taxes are assessed in May and September each year following the appropriation calendars set by the Will and Kendall County Clerk's Offices. Property tax distributions from both counties are then directly deposited into the District's operating bank account.

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 of 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.

Detailed information on the District's debt can be found on [PAGES 112 - 116](#).

More information can be found on the PTELL [HERE](#).

2024 Annual Budget Overview

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 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 \$3,330,620 and is projected at \$7,879,294 at the end of the fiscal year 2023.

Of the \$7,879,294 projected ending fund balance, \$4,231,003 is the projected ending fund balance in the capital projects and park donation funds and is designated for future capital projects.

As illustrated in Table 1, the Corporate fund indicates an ending projected fund balance of \$1,846,526, which is 4.9% under the maximum target fund balance.

The Recreation fund indicates an ending projected fund balance of \$1,399,067, which is 1.5% over the minimum target fund balance.

All District funds are budgeted to meet or exceed the minimum fund balance target for fiscal year 2024. The District considers its budget balanced when the District adheres to its budget meets its minimum fund balance, per the fund balance policy.

The table below illustrates the fund balance levels in their respective funds. The fund balance policy can be found in [APPENDIX A.](#)

Table 1 - Fund Balance

| Fund | Fund Name | Budgeted Fund Balance | Fund Balance Target | Excess/ (Shortfalls) |
|---------------------------|-------------------------|-----------------------|---------------------|----------------------|
| 01 | Corporate Fund | 1,846,526 | 1,613,703 | 232,824 |
| 02 | Recreation Fund | 1,399,067 | 1,377,741 | 21,326 |
| 06 | Liability Fund | 48,283 | 45,667 | 2,617 |
| 07 | I.M.R.F. Fund | 110,017 | 101,667 | 8,350 |
| 08 | Debt Service Fund | 1,611 | - | 1,611 |
| 09 | Capital Projects | 3,077,058 | - | 3,077,058 |
| 12 | Park Donation Fund | 1,153,945 | - | 1,153,945 |
| 14 | Special Recreation Fund | 156,911 | 110,843 | 46,068 |
| 15 | Social Security Fund | 85,874 | 81,000 | 4,874 |
| TOTAL FUND BALANCE | | 7,879,294 | 3,330,620 | 4,548,674 |



Leadership Photo Session at Eaton Preserve - August 2023

2024 Annual Budget Overview

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 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.

Party at PARC - June 2023



Master Plan | Strategic Plan

The [DISTRICT'S 2021-2025 COMPREHENSIVE MASTER PLAN](#) was adopted by the Board of Commissioners in April, 2021. The plan is reviewed annually along with the goals and objectives 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 Master Plan's primary purpose is to create strategies and a vision for 2021-2025 to guide the continual development of the District, focusing on leisure enrichment opportunities by addressing community needs, interests and trends. The Master Plan includes 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 2021-2025.

A component of the master plan is an assessment of each location the District owns. The site assessment includes the current site amenities, an amenities conditions assessment, pictures of the site, and planned improvement for the site. View the Heritage Oaks details on pages 114-115 of the [2021-2025 COMPREHENSIVE MASTER PLAN](#). This site assessment is a tool the district uses to help prepare the five-year Capital Replacement Plan. The five year Capital Replacement Plan, beginning on [PAGE 131](#) of this document identifies 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.

Site improvements for Sports Complexes have been identified in the Master Plan, for the full five year plan, with long term improvements at Four Seasons estimated at 9 million dollars for beyond the five year capital plan. \$150,000 per year has been allocated in the five year capital plan for continued improvements at the various Sports Complex sites throughout the District.

In 2023, LED upgrades and fence improvements were made at Four Seasons, and restroom improvements were made at Rob Ayers Soccer Complex. Funds are transferred from the corporate and recreation funds to assist with the capital fund needs after an evaluation process for such purchases.

In 2024, the District will be replacing four neighborhood park playgrounds at Heritage Oaks, Cambridge Run, Caton Ridge and Caton Ridge West, while enhancing ADA accessibility. The District 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, enhanced community partnerships, stronger district communication and outreach, quality recreational facilities and amenities, greater diversity, equity, and inclusion platform effort, 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:

- ▶ Professional Development
- ▶ Information technology
- ▶ Employee Wages & Benefits
- ▶ Marketing
- ▶ Special Events Programming

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



HEART Award Winner - March 2024

2023 District Goals Review

The District progressed through its five-year Comprehensive Master Plan, with a focus on the eighteen (18) core long-term goals tied to specific objectives correlating to each fiscal year. These goals were attached 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 several notable accomplishments, new partnerships, and recognitions in 2023.

Accomplishment Highlights

- ▶ The District 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.
- ▶ The District earned its accreditation through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association (NRPA). CAPRA accreditation is the only national accreditation for park and recreation agencies, and is a measure of an agency's overall quality of operation, management and service to the community. This mark of distinction indicates that an agency has met rigorous standards related to the management and administration of lands, facilities, resources, programs, safety and services.
- ▶ The District was awarded a \$400,000 Open Space Land Acquisition and Development (OSLAD) grant for the redevelopment of Van Horn Woods which began in 2023 with replacement of the playground at Van Horn Woods East, which is designed for those on the Autism spectrum. A Fitness pod with three new permanent workout stations was installed along the path and new dog play equipment and fencing at the dog park was installed, permanent ramps at the bike park along with site restoration, new signs and new fencing
- ▶ The District applied for an OSLAD (Open Space Land Acquisition & Development) Grant for the development of the Creekside Crossing South park site.

- ▶ The District was awarded a \$608,148 American Rescue Plan Act (ARPA) grant coordinated through Will County for the renovation of the administration building into more functional office space.
- ▶ The District was awarded a DCEO (Department of Commerce and Economic Opportunity) Grant for the renovation of the east playground area at Clow Stephens Park.
- ▶ The District was awarded an OSLAD grant for a total cost of \$775,000, with a grant match of 50%, or \$377,500 for site development at Wheatland Park as part of that site's development as a 9 acre community park. Through an intergovernmental transfer, the Plainfield Park District acquired Wheatland Community Park, which was previously owned by Wheatland Township. Wheatland Community Park and the Springs at 127th (an adjacent Park District property) combined to become Wheatland Park.
- ▶ The District was awarded an ITEP grant in the amount of \$384,170, which will cover 80% of the total estimated project cost of \$545,000 to build a trail that will connect Riverpoint Estates from the south to Renwick Road at the corner of Renwick Road and River Road. This trail connection is a key component along the DuPage River Trail system, and will also allow for connection to the Old Renwick Road Bridge and into Mather Woods and Springbank.

Wheatland Park Acquisition - Spring 2023



2024 District Goals

2024 District Administrative Goals

Invest Into Board Interest & Involvement in the Master Plan Implementation Process

- ▶ Ensure that each Commissioner has a thorough understanding of the five-year living strategy of the adopted master plan.
- ▶ On an annual basis, hold a Park Board retreat where upcoming year goals are identified with an action plan in place and any needed revisions are agreed upon for a change in the anticipated outcomes.
- ▶ Discuss the progress on the master plan on a quarterly basis.
- ▶ New board members should read the master plan and meet with the Executive Director to discuss any questions surrounding the plan.

Evolve the Organizational Culture to Strengthen Agency Operations

- ▶ Customer service is an integral part of the organization. Provide ongoing customer service training to continue to create a culture of positive customer service.

Prepare a District Wide Closure Study for the Future Transition Out of Unnecessary Practices

- ▶ Implement targeted closure opportunities to better service the community.



Inflatable Training - Spring 2023

2024 District Goals

2024 District Finance, Human Resources & Information Technology Goals

Maintain a Stable Financial Future for the Park District in Uncertain Economic Times

- ▶ Maintain an effective short-term operating balanced budget for day-to-day operational excellence with a goal of limiting the use of reserves whenever possible in the wake of uncertain economic times.
- ▶ Identify opportunities to increase programs and rental revenue.

Evolve the Organizational Culture to Strengthen Agency Operations

- ▶ Provide continuing education opportunities for full-time employees.
- ▶ Cross train employees in applicable positions.
- ▶ Host team "Town Hall" meetings to share and emphasize common experiences of diversity.
- ▶ Seek to strengthen staff development and education regarding Diversity, Equity, Inclusion and Belonging.
- ▶ Establish benchmarks to measure efforts to expand diversity.
- ▶ Develop a mentoring program for effective succession planning.



Employee Appreciation - Winter 2023

2024 District Goals

2024 District Marketing & Communications Goals

Foster Effective & Engaging Communication

- ▶ Seek to keep current in the distribution of promotional messaging, with an emphasis on digital delivery, to inform the community on Park District happenings
- ▶ Host a yearly community appreciation day and open house at the PARC as a significant community outreach effort

Strengthen Relationships with Special Interest Groups

- ▶ Seek to strengthen partnerships, including re-establishing old connections and fostering new ones where possible, to advance the mission of the Park District
- ▶ Develop fair and straightforward agreements that provide benefits for all parties involved
- ▶ Continue to build a solid relationship with the newly formed Special Recreation Association
- ▶ Seek opportunities to partner and work with diverse organizations

Invest Agency Resources into an Effective Marketing Approach

- ▶ Set marketing budget based on tactics and desired level of exposure
- ▶ Seek out the local business community and secure exclusive sponsorships
- ▶ Implement the brand style guide
- ▶ Marketing efforts to be uniquely local with a focus of a persuasive and progressive digital touch

Maintain a stable financial future for the Park District in uncertain economic times

- ▶ Seek ways to expand the role of the Friends of the Plainfield Park District Foundation for additional financial resources by leveraging charitable tax deductible giving opportunities.



Friends of the Plainfield Park District Fundraiser- Summer 2023

2024 District Goals

2024 District Planning Goals

Advance Trail Development

- ▶ Work in partnership to advance linear “spine” trail development as both a recreation and transportation amenity
- ▶ Identify loop trails and/or trail connections to adjacent parks that can be built and construct appropriate trail segments if funding is available

Implement a Capital Improvement Plan that Provides Lasting Value

- ▶ Construct park and facility improvements that strive to have elements that provide activities for the demographics of the community and are flexible to social distancing measures
- ▶ Create extended stay destinations at the most popular parks with comfort-based amenities that provide prolonged comfort for user enjoyment
- ▶ Continue to invest capital improvement funds equally into each geographic area
- ▶ Review each capital project with Recreation Department for possible adjustment and alignment with program opportunities
- ▶ Hold an informal drop in public open house every year to update the community on the upcoming capital projects within the Master Plan

Seek Alternative Revenue for Capital Improvements

- ▶ Identify and apply for possible grants that can assist in the construction of park and facility improvements
- ▶ Investigate potential for sponsorships for parks and facilities improvements
- ▶ Seek any logical additional revenue streams that do not pose significant impacts to the users, site, or the community

Create Unique Parks & Recreation Facilities that Reflect the Culture of the Community

- ▶ Build park & recreation amenities that can enhance the quality of life for both residents and users
- ▶ Develop a signature design element for each park and facility project that allows the Park District opportunities to become a local recreation destination
- ▶ Partner with special interest groups and/or affiliates when a beneficial relationship can be achieved to enhance park & recreation facilities
- ▶ Explore capital improvements that can be adapted based on new trends in recreation programming as well as public health restrictions

Craft a Comprehensive Park Master Plan for Four Seasons Park

- ▶ Allocate adequate budget resources to achieve the long-term mission of the park

2024 District Park Goals

Craft a Comprehensive Park Master Plan for Four Seasons Park

- ▶ Allocate adequate budget resources to achieve the long-term mission of the park

2024 District Goals

2024 District Recreation & Facility Goals

Execute a Recreation Program Portfolio Re-Boot

- ▶ Use recreation software to generate accurate program data for internal analysis in key performance indicators
- ▶ Use report cards from both instructors and participants for honest evaluations
- ▶ Achieve program success rates of 70-95% in each activity category
- ▶ Prepare a simple profit/loss statement for each recreation program type based on current financial objectives to set future fee structures
- ▶ Properly balance program lifecycles with a target of 10-15% of the programming in the first-time offerings or those still in the introductory stage
- ▶ Seek to optimize all of the District facilities use, demand and scheduling for participant satisfaction
- ▶ Establish a competitive pricing strategy to improve net margin keeping pace with price points reflective of the local community economic situation
- ▶ Roll out new and improved programs based on community expectations from the recreation program assessment data analysis
- ▶ Develop diverse programming and festivals that focus on the cultures of the community
- ▶ Create communication opportunities that allows for conversations representative of a diverse community
- ▶ Increase access for all individuals

Increase PARC Prairie Fitness Center Presence in the Community

- ▶ Expand PARC rentals both in terms of numbers and revenue
- ▶ Develop and retain records of member retention rate to hit target rate of 66%
- ▶ Expand sessions with waiting lists
- ▶ Ensure fitness instruction both in group class and in person one on one training is providing the best value outcomes for all parties involved

Adapt Programming actions in Response to Public Health Concerns

- ▶ Adapt physical layout of spaces to maximize small group offerings
- ▶ Be prepared with contingency plans for future public health closures to offer parks and recreation opportunities in the most effective and safe manner permissible

Adult Egg Hunt - Spring 2023



2024 District Goals

The District's 2024 Goals are Reflected in the Budget Through Various Line Items Including Some of the Following Budget Highlights:

- ▶ The Marketing Department's goal of strengthening relationships with special interest groups is supported in the budget with a \$2,500 allocation to cost share with the Plainfield Area Public Library to create permanent Story Walk signage at the newly renovated Wheatland Park.
- ▶ The District's goal of fostering effective and engaging communication is supported in the budget with a \$ 5,700 allocation to integrate the District's content site (plfdparks.org) with its [REGISTRATION SITE](#).
- ▶ An allocation of \$5,000 in the Recreation fund for new Special Events such as the World Day of Play and World of Food Truck Festival and \$2,500 is allocated in the Recreation Fund for children's concerts, which will improve program offerings and support diverse learning opportunities, in the community, in support of the goal of developing diverse programming and festivals that focus on the cultures of the community.
- ▶ The District's diversity, equity, and inclusion platform of "seeking to enhance lives through equitable and accessible exceptional recreation opportunities for all" is supported by the District's intergovernmental agreement to create a formal special recreation association with Northern Will County Special Recreation Association (NWCSRA), joining Bolingbrook Park District, the Village of Romeoville, and the Lockport Township Park District. In 2024, per the by-laws, each entity will contribute .02 cents of their special recreation levy toward the operation and support of the SRA. The 2024 budget reflects a \$752,325 payment to NWCSRA, an increase of \$82,325, or 8% . Additionally, staff time is allocated to serve as a trustee on the Board for the NWCSRA. The Plainfield Park District continues to strengthen its special recreation designation though such collaborative partnerships established in the master plan goals.

- ▶ To support the District's goal to "Evolve the organizational culture to strengthen agency operations", the District has allocated over \$91,650, an increase of 6%, between the Corporate and Recreation funds in professional development for continuing education opportunities and professional memberships
- ▶ To support the District's goal to "Maintain a Stable Financial Future for the Park District in Uncertain Economic Times", the District adopted its Comprehensive Revenue and Cost Recovery Policy in June, 2021. Through the Cost Recovery Policy, the District is seeking to recover direct and indirect costs of recreation programming through it's program fees. Per the policy, some events, like the July 3rd Fireworks are community wide special events, and benefit the whole community; the District does not seek to recover it's costs of this program.
- ▶ The District allocated a fund transfer of \$1,700,000 from the Corporate and Recreation funds to the Capital Projects Fund. This transfer provides funding in support of the Planning Departments goal to "Create Unique Parks & Recreation Facilities that the Reflect the Culture of the Community". This transfer will fund capital projects, such as the four neighborhood park replacements, land acquisition for the expansion of the District's bike path, and the Four Seasons/Sports Complex Improvements budgeted in 2024.

You Can't Catch Me Fun Run - Winter 2023



Performance Measures

The Plainfield Park District Departmental Goals provide direction and a planned pursuit of the mission, vision, values, key strategies, and goals and actions of the District. These goals reflect the District's dedication towards responsiveness, efficiency, and effectiveness. This emphasizes the methods in which the District exemplifies our efforts of moving toward greater

strategic planning directions, which are the next logical steps in the organization's life cycle and planning evolution. The goal setting process establishes the desired target end results and identifies the means to achieve them. It provides the District with the ability to channel resources and efforts in a direction that yields the greatest benefit to resident taxpayers, constituents

and guests. Departmental goals established by each department are goals that will enhance the overall efficiency and effectiveness of the Department. Each goal is monitored and key performance measures are established with the team members to monitor the progress of objectives that are presented and reviewed.

| DEPARTMENT: FINANCE & INFORMATION TECHNOLOGY | | | FY2022 Actual | FY2023 Actual | FY2024 Target |
|---|---|--|---------------|---------------|---------------|
| Goal: Obtain a desired future from a sustainable financial approach | <u>Objective</u> | <u>Performance Measure</u> | | | |
| | Continue the budget philosophy that fund balances need to be balanced and a surplus when possible with appropriate reserves in place for future commitments | Percentage of applicable funds that met Fund Balance Policy annually | 100% | 100% | 100% |
| Goal: Invest into the interaction of technology & telecommunications | <u>Objective</u> | <u>Performance Measure</u> | | | |
| | Provide training for software upgrades or new programs | Number of software upgrade/new program trainings offered | 3 | 3 | 5 |
| | Establish & keep current with hardware & software replacement plan to keep all IT aspects current | Number of hardware and software replacements made | 11 | 17 | 19 |
| DEPARTMENT: MARKETING | | | FY2022 Actual | FY2023 Actual | FY2024 Target |
| Goal: Develop a clear District wide communication plan | <u>Objective</u> | <u>Performance Measure</u> | | | |
| | Share information readily with the community | Number of website users | 105,565 | 115,680 | 127,000 |
| Goal: Develop an effective marketing plan | <u>Objective</u> | <u>Performance Measure</u> | | | |
| | Set marketing budget based on tactics and desired level of exposure | Marketing expense total annual budget | \$ 83,845 | \$114,856 | \$118,845 |
| | Secure exclusive sponsorships | Annual sponsorships | \$ 15,750 | \$ 19,121 | \$ 20,000 |

 Performance Measures

| DEPARTMENT: PARKS & PLANNING GOALS | | FY2022 Actual | FY2023 Actual | FY2024 Target | |
|---|--|---|---------------|---------------|--------|
| Goal: Implement capital improvement projects that will make an impact | <u>Objective</u> | <u>Performance Measure</u> | | | |
| | Pursue grant opportunities through the Illinois Department of Natural Resources and other funding providers to improve parks and facilities when available | Number of grant opportunities pursued | 3 | 3 | 3 |
| Goal: Create unique parks and recreation facilities that excite the community | <u>Objective</u> | <u>Performance Measure</u> | | | |
| | Construct parks that strive to have elements that blend active and passive uses | Number of parks constructed that blend active and passive uses | 5 | 5 | 7 |
| DEPARTMENT: RECREATION | | FY2022 Actual | FY2023 Actual | FY2024 Target | |
| Goal: Grow recreation programs to increase participation levels | <u>Objective</u> | <u>Performance Measure</u> | | | |
| | Aggressively market programs within the community | Number of social media followers | 11,979 | 12,845 | 13,000 |
| | Provide programming opportunities to strengthen core offerings by expansion of additional dates times and/or location | Number of sections offered for all programming opportunities | 1,565 | 1,534 | 1,570 |
| | Expand community special events especially in the areas of multiculturalism | Number of special events offered | 87 | 90 | 95 |
| | Stay relevant by offering technology based options for recreation participation | Number of technology based options for recreation participation | 9 | 10 | 12 |
| | Develop a healthy lifestyle category of programming geared for all ages including mind-body balance option | Number of healthy lifestyle programs developed | 61 | 65 | 68 |

Supplemental Information

According to the District's 2021-2025 master plan, the median household income for Plainfield Park District residents was \$100,060 with a median age of 33.3, about 5 years lower than the median age of 38.1 for the United States.

Gender distribution within the District was 50% male and 50% female. The largest employer in the area is Plainfield School District #202.

The District's tax rate ranks last among neighboring park districts, at .2480 cents per \$100 of assessed valuation.

Chart 1 reflects the District's tax rate compared to neighboring park districts based on a home with a market value of \$280,000.

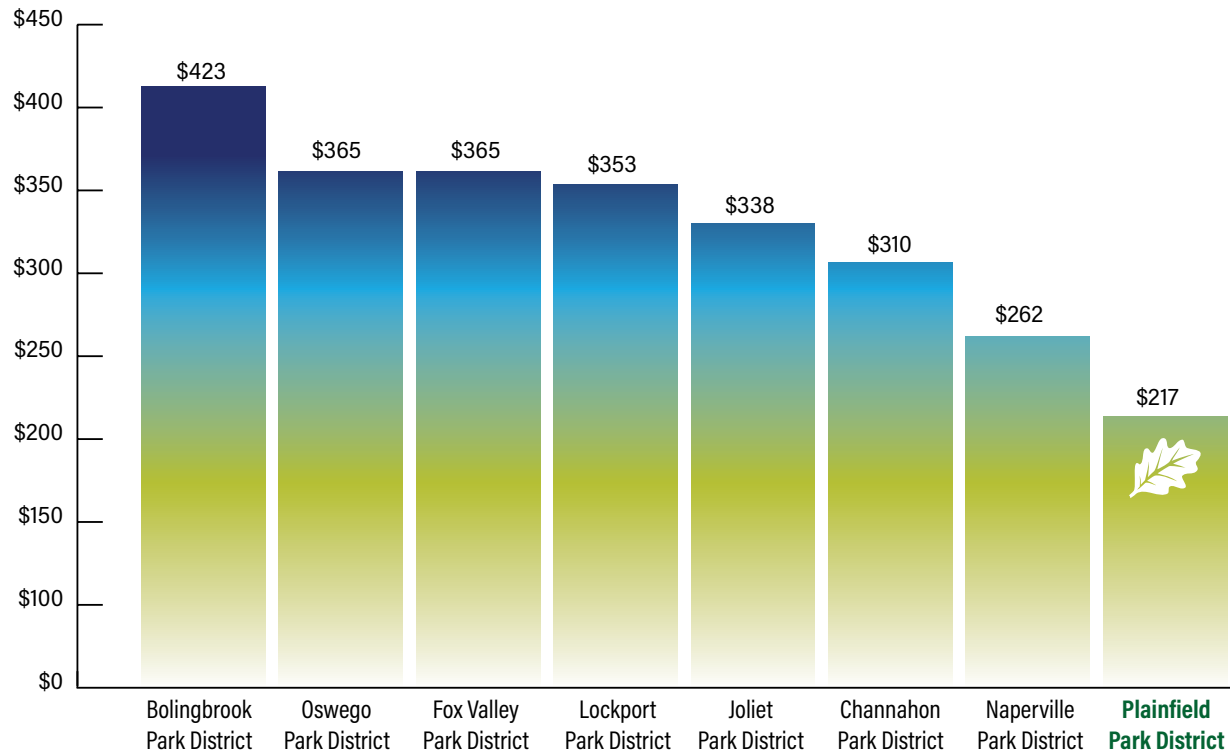
The District's low tax rate has been impacted by two main factors.

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 Property Tax Extension Limiting Law (PTELL) 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 2022 Tax on a \$280,000 value Home in Neighboring Park Districts



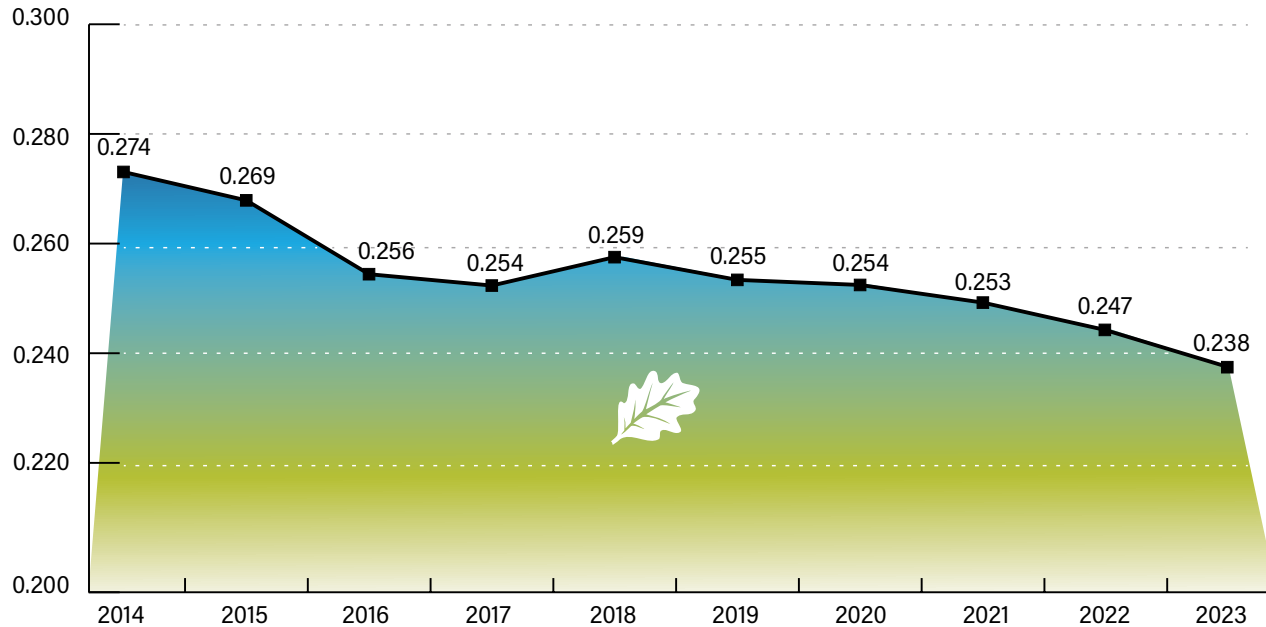
Supplemental Information

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

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

Since 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. The opposite scenario (higher growth rate than the change in CPI) will yield a decrease in tax rates.

Chart 2 - District 10 Year Tax Rate History



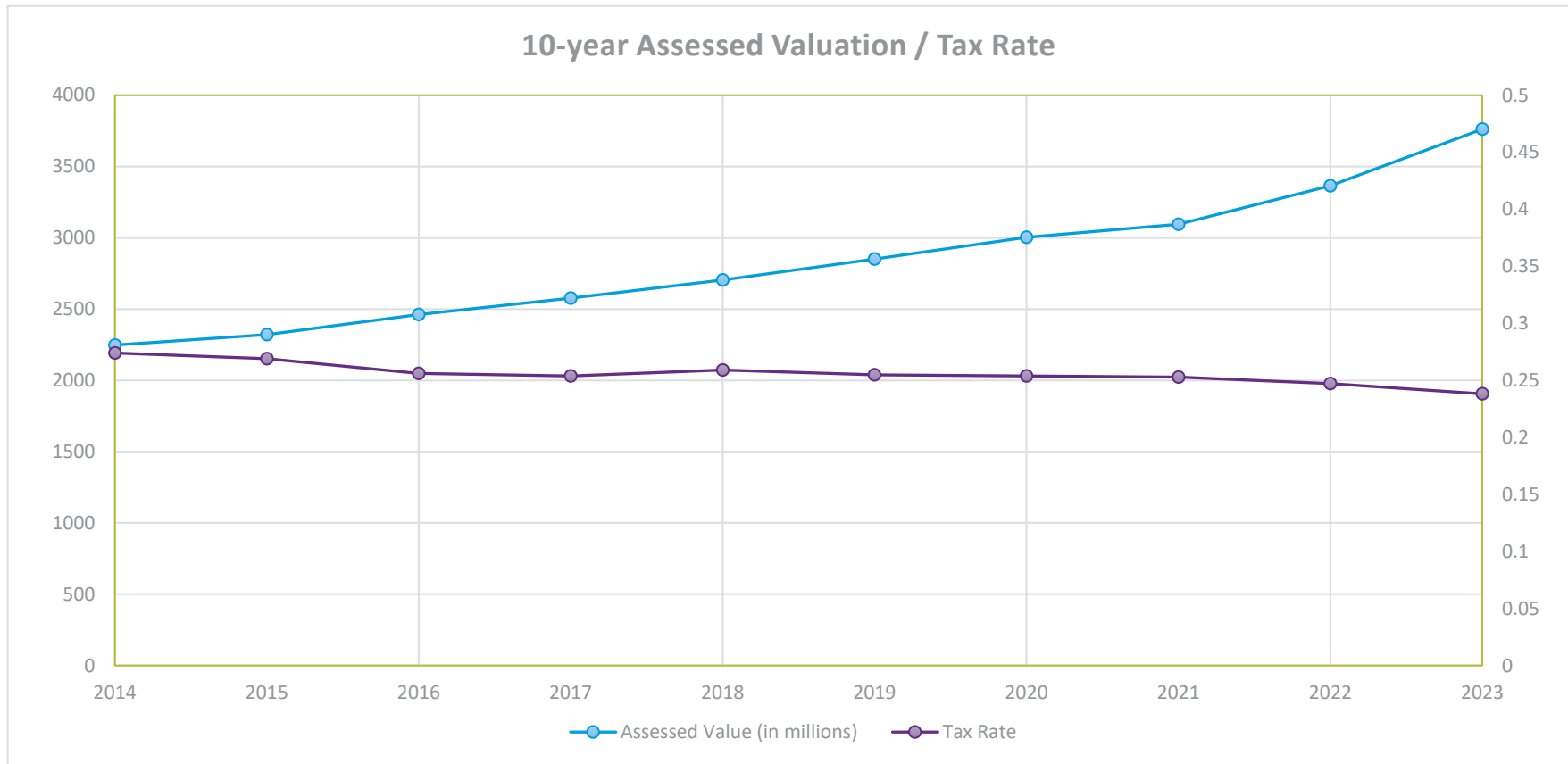
The area's largest employer is Plainfield School District 202.

| Village of Plainfield | | | |
|--|--------------|------|---|
| Top 10 Employers | Employees | Rank | Percentage of total District Employment |
| Plainfield School District #202 | 3,379 | 1 | 14.76% |
| Diageo North America | 639 | 2 | 2.79% |
| Costco | 255 | 3 | 1.11% |
| Meijer | 245 | 4 | 1.07% |
| McDermott Intl (Chicago Bridge & Iron) | 240 | 5 | 1.05% |
| Target | 188 | 6 | 0.82% |
| Community School District #308 | 158 | 7 | 0.69% |
| Jewel-Osco | 154 | 8 | 0.67% |
| Village of Plainfield | 151 | 9 | 0.66% |
| Menards, Inc | 130 | 10 | 0.57% |
| TOTAL EMPLOYED BY TOP 10 | 5,539 | | 24.19% |

Supplemental Information

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

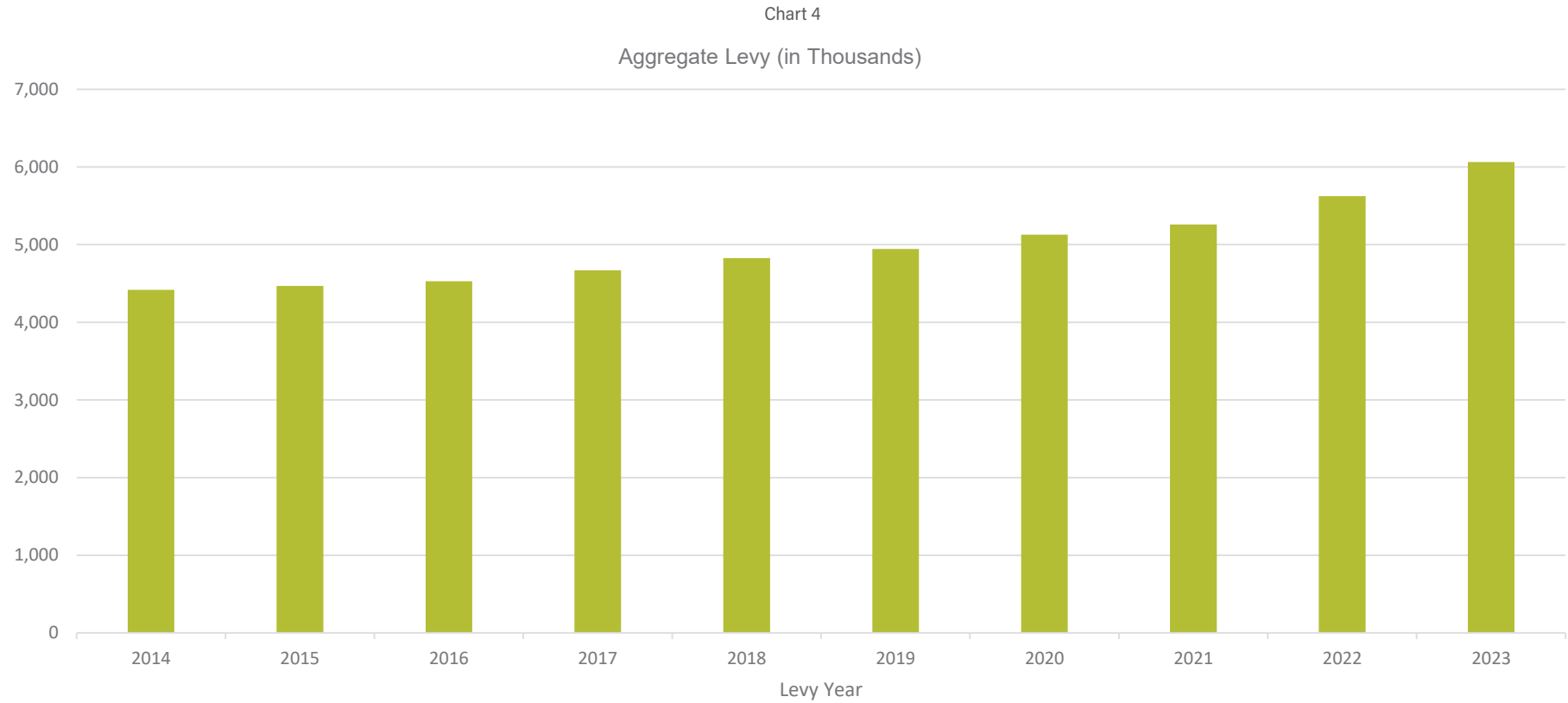
Chart 3



Supplemental Information

Aggregate Levy

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



 Supplemental Information

**Operating Indicators by Function/Program - Last
Ten Fiscal Years**

| | 2015 | 2015* | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Culture and Recreation: | | | | | | | | | | |
| Number of Participants | 12,979 | 6,353 | 11,446 | 10,348 | 9,310 | 10,303 | 5,179 | 12,565 | 16,557 | 18,483 |
| Number of Programs Offered | 1,859 | 979 | 2,308 | 2,076 | 2,071 | 2,488 | 1,246 | 1,539 | 1,567 | 1,527 |
| Parks and Natural Resources: | | | | | | | | | | |
| Number of Residents who Use Parks | | 70,350 | 71,690 | 72,025 | 72,360 | 73,030 | 73,030 | 73,396 | 74,424 | 75,735 |

Data Source: District Records

* For the Six Months Ended December 31, 2015

Park Information

Park Information

The Plainfield Park District, incorporated in 1966, is located in Will and Kendall Counties, and encompasses all of Plainfield Township and portions of Wheatland Township in Will County and Na-Au-Say Township in Kendall County, including areas of Bolingbrook, Crest Hill, Joliet, Plainfield and Romeoville, as well as some unincorporated areas. The Park District boundaries cover more than 46 square miles or approximately 27,545 acres and serve a population of more than 111,081 people. The Park District is ranked 9th largest in the State of Illinois based on population served.

The Park District manages 98 parks on approximately 1,568 acres. Recreational facilities and amenities operated by the Park District include 70 playgrounds, 1 splash pad, 1 skate park, 3 dog parks, 18.5 basketball courts, 22 miles of pathways, bike trails and numerous sports fields for baseball, football, soccer and softball in addition to the Administration Center, Administration Center Annex, Normantown Equestrian Center, Ottawa Street Pool, Prairie Activity & Recreation Center (PARC), Streams Recreation Center and the Plainfield Township Community Center.

Key Community Parks

Eaton Preserve Park

Located on 135th street just east of Route 59, Eaton Preserve is a 76-acre natural 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 families for 157 years. Originally, Benjamin and Harriet Norton purchased the farm site from the Federal Government in 1843. The Norton family

held the property for more than 80 years at which time the property was sold to Clayton Eaton. Today, the Park District has completed prairie restoration projects throughout the site. Remnants of the original farm and homestead remain. There is an improved canoe/kayak launch site at this park with parking. As part of the shelter rental, there is also a playground, volleyball court, horseshoes, bags and ladder toss courts. The asphalt trail is 1.1 miles and is part of the proposed 29-mile regional DuPage River Trail. In 2023, the two bee hives that were installed in the prairie on the west side of the park to increase the pollinator species in the region, produced 160 bottles of honey. This was more than double what was produced in the inaugural season.

Gregory B. Bott Park

Located in the center of the District's boundaries, Greg B. Bott Park is home to the District's 37,000-square-foot Prairie Activity & Recreation Center. The 59-acre park site is the nerve center of the District, hosting nearly constant activity. Recreational features include a universally accessible playground, challenge course and 40-yard dash with timers, baseball, softball, and soccer fields, a skate park, a shelter, basketball courts and a concession building with restrooms.

Tamarack Settlement

Located off of 127th street west of route 30, Tamarack Settlement is a 30-acre park featuring a playground with a large shelter, parking lots on the north and south sides, and a variety of athletic amenities including skateboarding, basketball courts, baseball, soccer,

cricket and lacrosse fields. The park also connects via a trail to the Norman Greenway trail and natural area that stretches from 127th Street south to 135th Street.

Village Green Park

Village Green is one of the oldest park/open space area in Plainfield. Platted in 1834, an area to remain as public open space, the Village Green has been used for a variety of recreational purposes including a croquet field, swimming pool, baseball diamond, and outdoor amphitheater. Today, the park includes nature-themed play structures, splash pad, tennis court, half basketball court, picnic shelter for rental, public restrooms, and a rain garden.

Van Horn Woods Park

Van Horn Woods straddles the Lily Cache Creek with access and parking available from Frontage Road in the east side and Lily Cache Road from the west side. The 88-acre park site features two playgrounds (one on each side of the creek), a dog park, a restroom/shelter and soccer fields. The District secured an OSLAD Grant in 2022, which assisted in funding a renovation of the site in 2023 that included a new playground on the east side, dog park improvements, and a new bike park area. In 2024 the trails will expand across the creek with a larger ADA accessible bridge, and a 9-hole disc golf course will be added. The improvements will also enhance natural amenities along the fishing pond shoreline, and in the wooded areas with a woodland pollinator garden.

Specialty Parks and Services

Dog Parks

The District currently owns and operates three dog parks throughout the community. The parks are fenced and open to the public without charge. Plainfield 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 1/2 mile west of Route 30.)

Avery Preserve 9-Hole Disc Golf Course

Located at 206-1048 W Lockport St. is the Avery Preserve Disc Golf course. The course features artificial turf tee pads, baskets, and signage. Not to mention an unbeatable view of the Lily Cache Creek.



Van Horn East Dog Park - Winter 2023

Canoe and Kayak Access to the DuPage River

The District provides Four Canoe/Kayak launch locations onto the DuPage River.

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

Skate Parks

The District has (2) Skate parks.

Greg Bott Park:

24450 West Renwick Road, Is a full skate park

Northwest Community Park:

25562 W. 127th Street, Has a small skate bowl

Parks & Natural Resources

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

| Parks & Natural Resources | |
|---------------------------------|------|
| Acreage | 1568 |
| Baseball Fields | 9 |
| Softball/Youth Fields | 22 |
| Sports Fields (football/soccer) | 25 |
| Basketball Courts | 17 |
| Tennis Courts | 2 |
| Pickleball Courts | 3 |
| Volleyball (sand) | 1 |
| Boat/Canoe Launch | 4 |
| Deck/Pier | 3 |
| Disc Golf Course (9-hole) | 1 |
| Dog Park | 3 |
| Parks | 98 |
| Playgrounds | 69 |
| Concessions | 4 |
| Pool | 1 |
| Splash Pad | 1 |
| Skate Park | 2 |
| Shelters | 62 |
| Recreation Facilities | 6 |
| Bridge | 7 |
| Pathways/Trails (miles) | 22 |

Major Recreational Facilities

Streams Recreation Center (STREAMS)

The facility opened in 2005 and is in the Streams subdivision, just south of the intersection of Route 59 and Fraser Road. The 3,000-square-foot facility currently features two dance rooms and two multi-purpose rooms with a kitchen in one of the rooms for cooking classes. This facility is the main space for the District's dance classes, music classes and cooking classes.

Normantown Equestrian Center (NTEC)

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

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

Prairie Activity & Recreation Center (PARC)

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

Administration Center

The Administration Center opened in 1987 and is located just east of Route 59 and south of the Village of Plainfield's historic downtown Lockport Street. The 5,000-square-foot facility houses the District's administrative offices. Currently the building is undergoing renovations that should be complete by mid-2024.

Plainfield Township Community Center (PTCC)

The District has a cooperative agreement with Plainfield Township for the use of its facility, which is within the Village of Plainfield's historic downtown. The facility is primarily used for active adult programming which includes fitness classes, social events, and special events. PTCC is also available for private rentals mainly in the evenings and/or the weekends.

Ottawa Street Pool (OSP)

The Ottawa Street Pool is located across from the Administration Center. The 78,000-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, 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 2023 proposed budget reflects conservative increases in areas with proven growth, those mandated by law, or Board policy.

As you work your way through the budget pages, please focus your attention on the Fund Balance Recap Reports 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. 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. Additionally, included in this document is a break out of each fund, budget highlights, and an overview/ summary of the department that is reflected with each fund.

2024 Budget Overview

Consolidated revenue for 2024 is \$12,933,874;
 Consolidated expenditures are \$15,591,276;
 Proposed decrease to reserves is \$2,657,402.

Consolidated revenue increased by \$1,345,427 when compared to the 2023 Budget, or 11.6%. Much of this is due to an increase in budgeted grant revenue of \$808,631, of which \$605,000 is the budgeted ARPA grant for the Administration Center remodel. 2024's operating revenue reflects a \$1,163,961 increase, or 13.2%, from 2023. The largest budgeted increase in operating revenue is property taxes, an increase of 9%, or \$625,335. This increase in budgeted property tax revenue is due to the 2023 CPI of 5% being applied to our 2023 tax levy, which will be received in 2024. Additionally, new property, estimated at 60,302,057, is outside of the tax cap the first year it is added to the Districts overall E.A.V. (equalized assessed valuation).

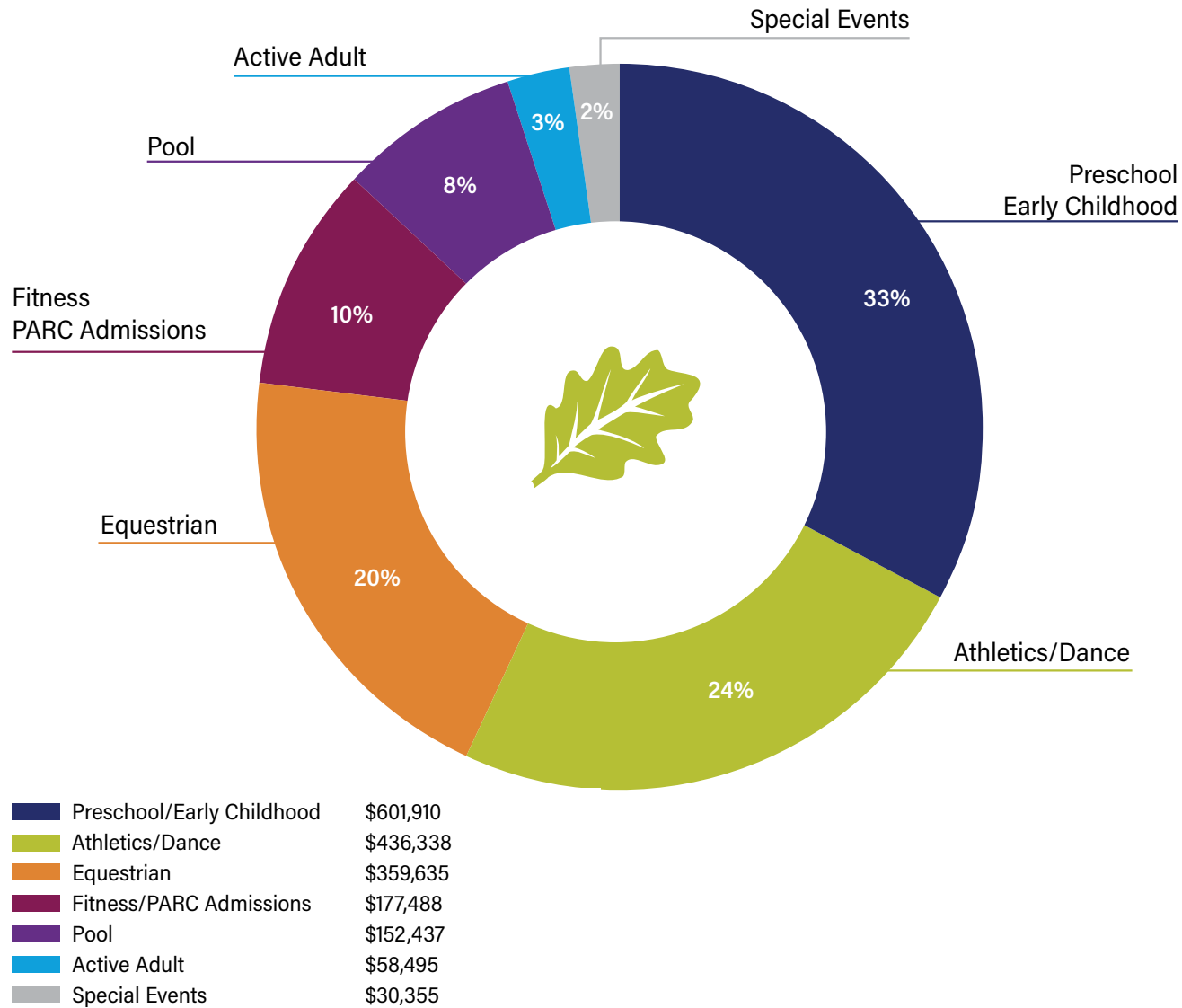
The second largest increase in operating revenue is attributable to program fees, which increased \$339,357, or 23%, primarily due to an escalation in demand for recreation programs. The graph on the next page indicates the overall program areas that the District receives program fees from.

Tax support for the 2024 budget is 78% of operating revenues, which is the same level as 2023's budget.



Enchanted Ball - Fall 2023

2024 Budget Program Revenue



General Budget Review

Consolidated expenditures are budgeted at \$15,291,276 an increase of \$1,238,756, or 9%. Much of this increase is due to \$639,994 additional in capital projects in 2024 compared to 2023. The District has approximately \$1,461,662 in capital projects that have been carried over into the upcoming year but were appropriated in prior years. Those Capital projects are included in the 2024 budgeted total of \$5,564,712. Operating expenditures are expected to increase \$583,664 or 7.25%, compared to the 2023 budget. The largest increase in the District's 2024 operating budget was in contractual services, which increased \$311,862 or 17%. The increase in contractual services is primarily attributable to increases in legal fees, information technology, turf maintenance, and contractual services for athletics programs. Salaries and wages reflect an increase of 285,712 or 9.3%, from 2023 to 2024. The increase in salaries

and wages is due to an increase in the minimum wage in Illinois and the resulting impact on the District's wage schedule; a change in the full time wage schedule ranges, and a 5% budgeted wage increase. The third largest increase is for insurance, 99,851, or 11.2%, which is for the District's liability, workers compensation, and employee insurance coverage. Overall, the consolidated budget results in a proposed decrease to reserves which is \$106,669 more than the amount proposed decrease in the 2023 budget.

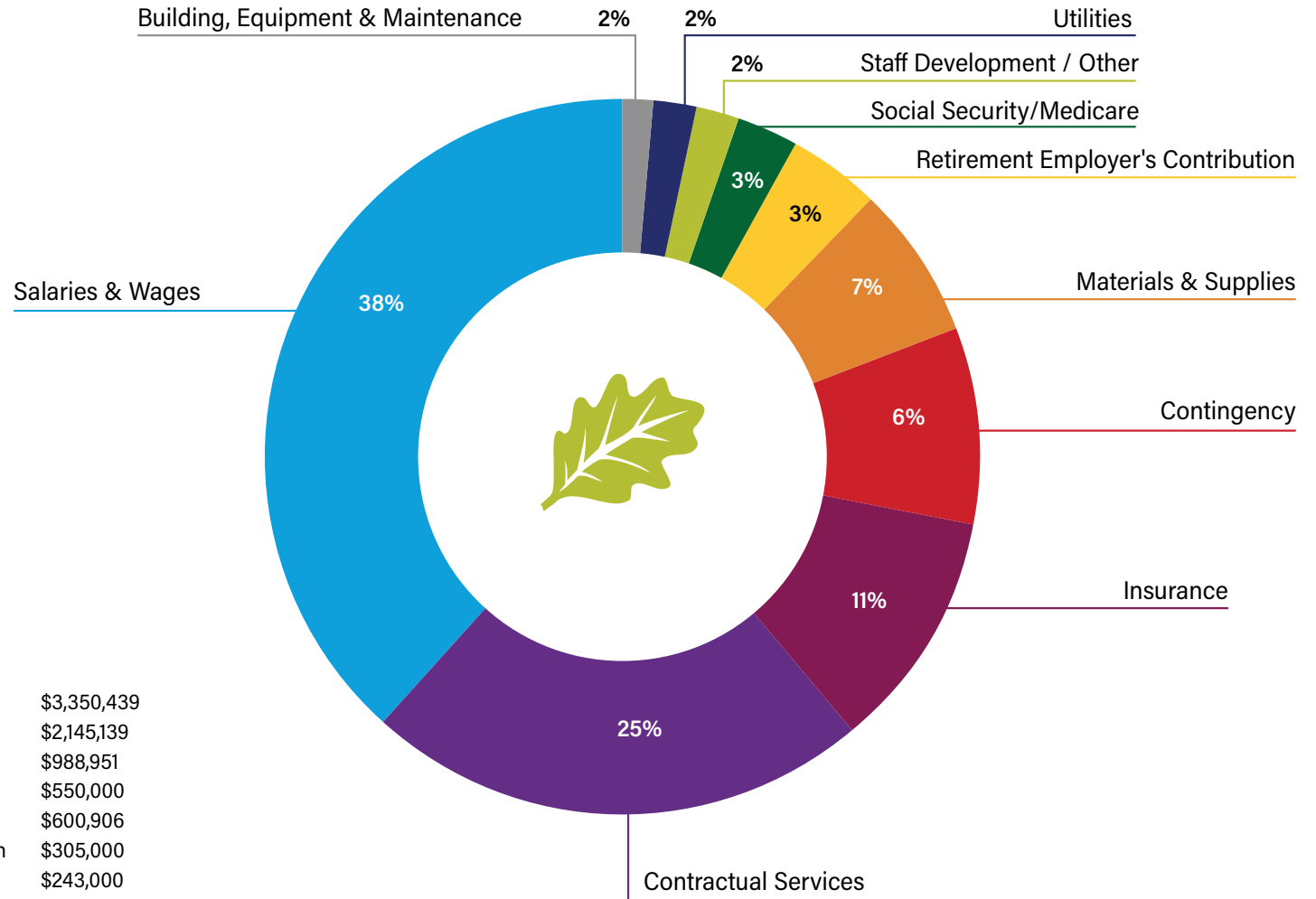
The table below summarizes 2022's actual financial results, 2023's budgeted and year end estimated totals, along with the 2024 budget.

| | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Budget |
|-------------------------|----------------|----------------|-------------------|----------------|
| Operating | | | | |
| Revenue | \$8,670,765 | \$8,852,259 | \$9,702,665 | \$10,016,220 |
| Expense | (6,337,918) | (8,051,176) | (7,467,631) | (8,634,840) |
| Operating Surplus | 2,332,847 | 801,083 | 2,235,034 | 1,381,380 |
| Non-Operating | | | | |
| Revenue | 1,610,078 | 2,318,758 | 2,717,769 | 2,917,654 |
| Capital Expense | (2,156,539) | (4,924,718) | (2,847,175) | (5,564,711) |
| Debt Expense | (1,322,375) | (1,376,624) | (1,375,796) | (1,391,725) |
| Other Financing Sources | - | 417,430 | 413,620 | - |
| Net Surplus / (Deficit) | 464,011 | (2,764,071) | 1,143,452 | (2,657,402) |

General Budget Review

Operating Expenses by Category

Chart Represents the Budgeted Operating Expenses by Category to be paid by the Plainfield Park District

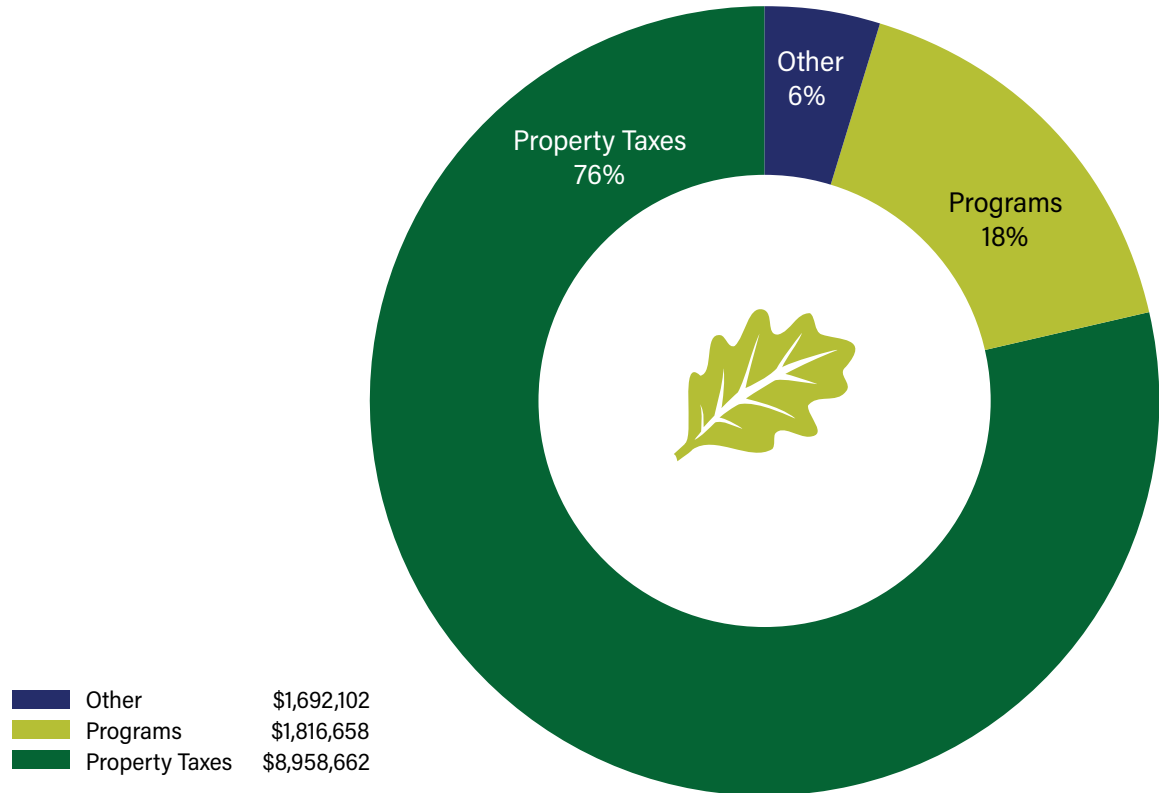


| | |
|------------------------------------|-------------|
| Salaries & Wages | \$3,350,439 |
| Contractual Services | \$2,145,139 |
| Insurance | \$988,951 |
| Contingency | \$550,000 |
| Materials & Supplies | \$600,906 |
| Retirement Employer's Contribution | \$305,000 |
| Social Security/Medicare | \$243,000 |
| Staff Development / Other | \$107,624 |
| Utilities | \$158,340 |
| Building, Equipment & Maintenance | \$142,835 |

General Budget Review

Operating Revenues by Source

Chart Represents the Budgeted Operating Revenues by Source



Employee by Function

Staffing levels will remain fairly consistent in 2024. Ottawa Street Pool usually budgets for 40 employees for the summer, but usually only gets about 34 each year that actually work the whole season.

| | 12 mos. Actual Dec 31, 2019 | 12 mos. Actual Dec 31, 2020 | 12 mos. Actual Dec 31, 2021 | 12 mos. Actual Dec 31, 2022 | 12 mos. Actual Dec 31, 2023 | 12 mos. Budget Dec 31, 2024 |
|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Finance/Administration | | | | | | |
| Full-Time Employees | 9 | 9 | 9 | 10 | 10 | 10 |
| Part-Time Employees | 5 | 5 | 5 | 4 | 3 | 3 |
| Seasonal Employees | - | - | - | - | - | - |
| Planning | | | | | | |
| Full-Time Employees | 2 | 2 | 2 | 2 | 2 | 2 |
| Part-Time Employees | - | - | - | - | - | - |
| Seasonal Employees | - | - | - | - | - | - |
| Recreation | | | | | | |
| Full-Time Employees | 11 | 11 | 11 | 10 | 11 | 12 |
| Part-Time Employees | 70 | 70 | 70 | 69 | 73 | 73 |
| Seasonal Employees | 12 | 15 | 15 | 5 | 18 | 17 |
| Park Maintenance | | | | | | |
| Full-Time Employees | 17 | 18 | 18 | 19 | 17 | 16 |
| Part-Time Employees | 2 | 2 | 2 | 2 | - | - |
| Seasonal Employees | 8 | 9 | 9 | 4 | 6 | 6 |
| Pool | | | | | | |
| Full-Time Employees | - | - | - | - | - | - |
| Part-Time Employees | - | - | - | - | - | - |
| Seasonal Employees | 33 | 0 | 34 | 34 | 34 | 40 |
| Total Full-Time | 39 | 40 | 40 | 41 | 40 | 40 |
| Total Part-Time | 77 | 77 | 77 | 75 | 76 | 76 |
| Total Seasonal | 53 | 24 | 58 | 43 | 58 | 63 |
| Total | 169 | 141 | 175 | 159 | 174 | 179 |



Grinchmas Setup - Fall 2023

Park District Facilities

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

Prairie Activity & Recreation Center - Winter 2024



 Parks & Amenities

| Name | Acreege | Class |
|-------------------------|---------|-----------------------|
| Andrew Meari | 0.92 | Pocket Park |
| Arbor Creek | 10.93 | Natural Resource Area |
| Aspen Falls | 2.9 | Pocket Park |
| Aspen Meadows | 1.64 | Pocket Park |
| Auburn Lakes | 25.36 | Neighborhood Park |
| Autumn Fields | 2.38 | Pocket Park |
| Autumn Lakes | 0.35 | Pocket Park |
| Aux Sable | 7 | Neighborhood Park |
| BoyScout | 5 | Community Park |
| Brookside | 1.37 | Pocket Park |
| Budler Park | 1 | Pocket Park |
| Cambridge Run | 5.39 | Neighborhood Park |
| Canterbury Woods | 26.25 | Neighborhood Park |
| Caton Ridge | 21.57 | Neighborhood Park |
| Caton Ridge West | 2.99 | Pocket Park |
| Champion Creek | 7.58 | Neighborhood Park |
| Clearwater Springs | 21 | Neighborhood Park |
| Clow Stephens | 106.52 | Community Park |
| Commons | 3.21 | Pocket Park |
| Creekside-North | 14.73 | Neighborhood |
| Crossings at Wolf Creek | 6 | Neighborhood Park |
| Cumberland | 2.61 | Pocket Park |
| Darcy | 3.2 | Pocket Park |
| Dayfield | 0.69 | Pocket Park |
| Dunmore Estates | 10.81 | Neighborhood Park |
| Eaton Preserve | 76.6 | Community Park |

| Name | Acreege | Class |
|----------------------------------|---------|-----------------------|
| Electric Park | 2.88 | Special Use |
| Enclave | 3.54 | Natural Resource Area |
| Fairfield Ridge | 2.197 | Pocket Park |
| Farmstone Ridge | 17.89 | Natural Resource Area |
| Fort Beggs Bike Trail | 18.32 | Park Trail |
| Four Seasons | 74.5 | Community Park |
| Four Seasons West/Avery Preserve | 59.14 | Community Park |
| Gene Coldwater Park | 5.71 | Neighborhood Park |
| Golden Meadows | 1.3 | Pocket Park |
| Grand Prairie | 0.22 | School Park |
| Grand Prairie Tot | 0.32 | Pocket Park |
| Great Divide Bike Trail | 45.8 | Park Trail |
| Greg Bott | 58.7 | Community Park |
| Greywall Club | 2.2 | Pocket Park |
| Harvest Glen | 12.6 | Neighborhood Park |
| Heritage Green | 5.5 | Neighborhood Park |
| Heritage Lakes | 5.16 | Pocket Park |
| Heritage Meadows | 12.3 | Neighborhood Park |
| Heritage Oaks | 3.9 | Pocket Park |
| Hidden River | 3.54 | Pocket Park |
| Indian Oaks | 0.64 | Pocket Park |
| John Leach Memorial | 0.53 | Pocket Park |
| Kelly | 2.3 | Pocket Park |
| Kendall Green | 2.84 | Pocket Park |
| Kendall Ridge | 3.96 | Pocket Park |

 Parks & Amenities

| Name | Acreage | Class |
|---------------------------------------|---------|------------------------|
| Kendall Small | 0.5 | Pocket Park |
| Kensington | 6.76 | Neighborhood Park |
| Kings Crossing | 1.56 | Pocket Park |
| Lakewood-Caton | 22.53 | Neighborhood Park |
| Lakewood Falls Village | 2.67 | Pocket Park |
| Legends Soccer Fields | 10 | Neighborhood Park |
| Mather Woods | 67.2 | Natural Resource Area |
| McKenna Woods | 1.16 | Pocket Park |
| Norman Greenway | 104.5 | Natural Resource Area |
| Normantown Equestrian Center | 6 | Special Use |
| Normantown Trail | 55 | Park Trail |
| North Point | 2.9 | Pocket Park |
| NW Comm (Tamarack Settlement) | 30.42 | Community Park |
| Oaks at Van Horn | 36 | Natural Resource Area |
| Old Renwick Trail | 28.45 | Neighborhood Park |
| Ottawa Park | 5.48 | Community Park |
| Parkview Meadows | 10.47 | Neighborhood Park |
| Patriot Square | 5.1 | Neighborhood Park |
| Prairie Grove | 1.8 | Neighborhood Park |
| Prairie Knoll | 33.62 | Natural Resource Area |
| Quail Run | 2.7 | Pocket Park |
| Reiderer Field (fka Walkers Grove) | 3.55 | School Park |
| Ridge Road (FUTURE) | 77.48 | Sports Center (FUTURE) |
| River Point Estates | 7.44 | Park Trail |

| Name | Acreage | Class |
|-----------------------------------|---------|-----------------------|
| Riverside Parkway | 16.61 | Natural Resource Area |
| Riverside Parkway Canoe Launch | 26.66 | Natural Resource Area |
| Riverside South | 17.4 | Natural Resource Area |
| Riverview | 31.16 | Natural Resource Area |
| Riverwalk | 18.87 | Natural Resource Area |
| Rock Ridge | 5.8 | Neighborhood Park |
| Rotary Park | 1.5 | Pocket Park |
| Springbank Greenway | 12.3 | Natural Resource Area |
| Streams Park | 7.2 | Neighborhood Park |
| Sunnyland | 0.5 | Pocket Park |
| Sunset Parkway | 16.37 | Neighborhood Park |
| The Ponds | 5.56 | Neighborhood Park |
| The Reserve | 53.5 | Natural Resource Area |
| Van Horn Woods | 87.7 | Community Park |
| Village Green | 2.66 | Community Park |
| Vintage Harvest | 2.23 | Pocket Park |
| Walkers Grove Tot | 7.82 | Neighborhood Park |
| Water's Edge | 0.19 | Pocket Park |
| Wexford | 1.16 | Pocket Park |
| Wheatland Park | 4.5 | Community Park |
| Whisper Glen | 3.9 | Neighborhood Park |
| Winding Creek | 4.46 | Neighborhood Park |
| Windsor Ridge | 0.9 | Pocket Park |
| Woodside | 1.8 | Pocket Park |
| TOTAL ACREAGE: | 1568.03 | |

Fund Summary Reports

List of Reports

Fund Structure

Explanation of Funds by Type and Governmental Fund Structure Chart.

Consolidated Fund Balance Recap Report

Report represents the December 31, 2021 and 2022 ending audit fund balance, estimated 2023 ending fund balance, and the budgeted 2024 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, 2023. The second chart represents the 2024 budgeted revenues and expenses through December 31, 2024, as well as the estimated ending fund balance at December 31, 2024.

Fund Balance Policy Minimum/Maximum Targets

Report is based on estimated fund balances ending December 31, 2024 and using 2024 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, 2024 versus the minimum target per fund.

Fund Balance History

Report using fiscal year-end audit fund balances for fiscal years 2015 through 2022 and estimated 2023 (ending December 31, 2023) fund balances as well as, estimated 2024 fund balances (ending December 31, 2024).

Budgeted Interfund Transfers

All 2024 budgeted transfers to Capital Projects from other funds.

Revenues by Fund

Represents revenues by fund for 2024

Expenses by Fund

Represents expenses by fund for 2024



Toddler Open Gym - Fall 2023



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 and Capital Projects. The Major Funds are listed below. Non-Major Funds (Liability Fund, Social Security Fund, Illinois Municipal Retirement Fund and Park Donation 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, planning 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 Northern Will County Special Recreation Association (NWCSRA), 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

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

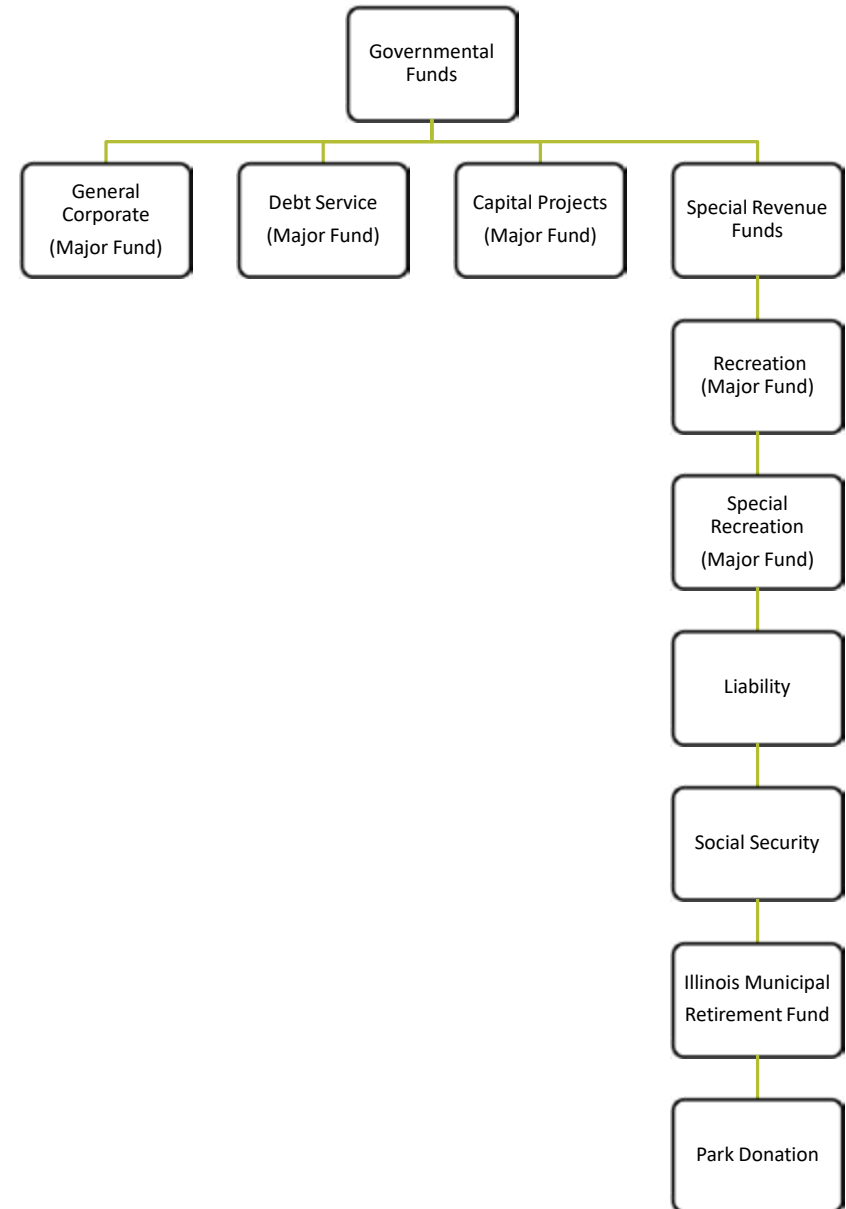
The Social Security Fund is used to account for revenues derived from an annual property tax levy for purposes of meeting costs associated with participation in the "Social Security Act".

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.

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.



Rescue Rally & Storywalk Grand Opening at Clow Stephens - Fall 2023

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 three major functional areas. Within those functional areas, the General Corporate Departments are contained, as follows:

General Corporate Fund:

Administrative

- ▶ General Administrative
- ▶ Finance
- ▶ Human Resources
- ▶ Information Technology
- ▶ Risk Management

Parks

- ▶ Facility Maintenance
- ▶ Fleet Maintenance
- ▶ Grounds Management

Planning

- ▶ ADA Development and Planning
- ▶ Planning and Project Management
- ▶ Long Term Master Planning
- ▶ Safety and Risk Management

Recreation Fund:

- ▶ Administration
- ▶ Athletics
- ▶ Active Adult
- ▶ Dance
- ▶ Early Childhood
- ▶ Equestrian Center
- ▶ Fitness
- ▶ General Programming
- ▶ Marketing
- ▶ Pool/Aquatics
- ▶ Special Events



Equestrian Summer Camp - Summer 2023

 Consolidate Fund Balance Recap Report

| FUND | FUND NAME | 12/31/2021 | 12/31/2022 | 2023 Estimated Projections | | Estimated 12/31/2023 | 2024 Budget | | Estimated 12/31/2024 | 2024 |
|--------------------------|--------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|------------------------|
| | | Audit | Audit | Revenues | Expenses | Fund Balance | Revenues | Expenses | Fund Balance | Surplus / (Deficit) |
| <i>Operating Budgets</i> | | | | | | | | | | |
| 01 | Corporate Fund | \$ 2,399,833 | \$ 2,447,469 | \$4,384,247 | \$4,253,302 | \$ 2,578,414 | \$4,590,999 | \$5,322,886 | \$1,846,526 | (\$731,887) |
| 02 | Recreation Fund | 2,258,059 | 1,938,679 | 3,364,080 | 3,631,225 | 1,671,533 | 3,284,112 | 3,556,578 | 1,399,067 | (272,466) |
| 03 | Museum Fund | 4,735 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 06 | Liability Fund | 81,687 | 89,913 | 86,144 | 102,373 | 73,683 | 111,600 | 137,000 | 48,283 | (25,400) |
| 07 | I.M.R.F. Fund | 155,331 | 171,571 | 302,113 | 319,527 | 154,157 | 260,860 | 305,000 | 110,017 | (44,140) |
| 08 | Debt Service Fund | 4,259 | 7,897 | 1,370,786 | 1,375,796 | 2,887 | 1,390,449 | 1,391,725 | 1,611 | (1,276) |
| 12 | Park Donation Fund | 799,509 | 801,700 | 554,393 | 0 | 1,356,093 | 375,780 | 577,928 | 1,153,945 | (202,148) |
| 14 | Special Recreation Fund | 773,305 | 798,842 | 1,363,075 | 1,305,786 | 856,131 | 1,517,649 | 2,216,868 | 156,911 | (699,219) |
| 15 | Social Security Fund | 78,665 | 96,221 | 203,008 | 221,355 | 77,874 | 251,000 | 243,000 | 85,874 | 8,000 |
| | <i>Total Operating Budgets</i> | 6,555,383 | 6,352,309 | 11,627,845 | 11,209,365 | 6,770,772 | 11,782,449 | 13,750,985 | 4,802,236 | (1,968,536) |
| <i>Capital Budgets</i> | | | | | | | | | | |
| 09 | Capital Projects Fund | 2,455,291 | 3,040,952 | 2,956,210 | 2,231,237 | 3,765,925 | 3,429,353 | 4,118,219 | 3,077,058 | (688,866) |
| | <i>Total Capital Budgets</i> | 2,455,291 | 3,040,952 | 2,956,210 | 2,231,237 | 3,765,925 | 3,429,353 | 4,118,219 | 3,077,058 | (688,866) |
| Grand Totals | | \$9,010,674 | \$9,393,261 | \$14,584,055 | \$13,440,603 | \$10,536,696 | \$15,211,802 | \$17,869,204 | \$7,879,294 | (\$2,657,402) |

- o Report represents the December 31, 2021 & 2022 ending audit fund balances, estimated December 31, 2023 ending fund balance, and the estimated December 31, 2024 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

| 2023 Estimated Projections | | | | | | | | | | |
|--------------------------------|-------------------------|--------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|----------------------|
| FUND | FUND NAME | 12/31/2022 | | Revenues | | | | Expenditures | Estimated | Estimated |
| | | Audit | Revenues | Transfers | Net of Transfers | Expenditures | Transfers | Net of | 12/31/2023 Fund | 12/31/2023 Surplus / |
| | | | | | | | | Transfers | Balance | (Deficit) |
| <i>Operating Budgets</i> | | | | | | | | | | |
| 01 | Corporate Fund | \$ 2,447,469 | \$ 4,384,247 | 0 | \$ 4,384,247 | \$ 4,253,302 | \$ 770,000 | \$ 3,483,302 | \$ 2,578,414 | 130,945 |
| 02 | Recreation Fund | 1,938,679 | 3,364,080 | 0 | 3,364,080 | 3,631,225 | 980,000 | 2,651,225 | 1,671,533 | (267,146) |
| 03 | Museum Fund | 17 | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| 06 | Liability Fund | 89,913 | 86,144 | 0 | 86,144 | 102,373 | 0 | 102,373 | 73,683 | (16,230) |
| 07 | I.M.R.F. Fund | 171,571 | 302,113 | 0 | 302,113 | 319,527 | 0 | 319,527 | 154,157 | (17,414) |
| 08 | Debt Service Fund | 7,897 | 1,370,786 | 0 | 1,370,786 | 1,375,796 | 0 | 1,375,796 | 2,887 | (5,010) |
| 12 | Park Donation Fund | 801,700 | 554,393 | 0 | 554,393 | 0 | 0 | 0 | 1,356,093 | 554,393 |
| 14 | Special Recreation Fund | 798,842 | 1,363,075 | 0 | 1,363,075 | 1,305,786 | 0 | 1,305,786 | 856,131 | 57,289 |
| 15 | Social Security Fund | 96,221 | 203,008 | 0 | 203,008 | 221,355 | 0 | 221,355 | 77,874 | (18,347) |
| <i>Total Operating Budgets</i> | | 6,352,309 | 11,627,845 | 0 | 11,627,845 | 11,209,365 | 1,750,000 | 9,459,365 | 6,770,772 | 418,480 |
| <i>Capital Budgets</i> | | | | | | | | | | |
| 09 | Capital Projects Fund | 3,040,952 | 2,956,210 | 1,750,000 | 1,206,210 | 2,231,237 | 0 | 2,231,237 | 3,765,925 | 724,973 |
| <i>Total Capital Budgets</i> | | 3,040,952 | 2,956,210 | 1,750,000 | 1,206,210 | 2,231,237 | 0 | 2,231,237 | 3,765,925 | 724,973 |
| Grand Totals | | \$9,393,261 | \$14,584,055 | \$1,750,000 | \$12,834,055 | \$13,440,603 | \$1,750,000 | \$11,690,603 | \$10,536,696 | \$1,143,452 |

| 2024 Budget | | | | | | | | | | |
|--------------------------------|-------------------------|-------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|----------------------|----------------------|
| FUND | FUND NAME | Estimated | Revenues | | | | Expenditures | Estimated | Estimated | |
| | | 12/31/2023 Fund Balance | Revenues | Transfers | Net of Transfers | Expenditures | Transfers | 12/31/2024 Fund | 12/31/2024 Surplus / | |
| | | | | | | | | Balance | (Deficit) | |
| <i>Operating Budgets</i> | | | | | | | | | | |
| 01 | Corporate Fund | \$2,578,414 | \$4,590,999 | \$0 | \$4,590,999 | \$5,322,886 | \$1,450,000 | \$3,872,886 | \$1,846,526 | (\$731,887) |
| 02 | Recreation Fund | 1,671,533 | 3,284,112 | 0 | 3,284,112 | 3,556,578 | 250,000 | 3,306,578 | 1,399,067 | (272,466) |
| 03 | Museum Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 06 | Liability Fund | 73,683 | 111,600 | 0 | 111,600 | 137,000 | 0 | 137,000 | 48,283 | (25,400) |
| 07 | I.M.R.F. Fund | 154,157 | 260,860 | 0 | 260,860 | 305,000 | 0 | 305,000 | 110,017 | (44,140) |
| 08 | Debt Service Fund | 2,887 | 1,390,449 | 0 | 1,390,449 | 1,391,725 | 0 | 1,391,725 | 1,611 | (1,276) |
| 12 | Park Donation Fund | 1,356,093 | 375,780 | 0 | 375,780 | 577,928 | 577,928 | 0 | 1,153,945 | (202,148) |
| 14 | Special Recreation Fund | 856,131 | 1,517,649 | 0 | 1,517,649 | 2,216,868 | 0 | 2,216,868 | 156,911 | (699,219) |
| 15 | Social Security Fund | 77,874 | 251,000 | 0 | 251,000 | 243,000 | 0 | 243,000 | 85,874 | 8,000 |
| <i>Total Operating Budgets</i> | | 6,770,772 | 11,782,449 | 0 | 11,782,449 | 13,750,985 | 2,277,928 | 11,473,057 | 4,802,236 | (1,968,536) |
| <i>Capital Budget</i> | | | | | | | | | | |
| 09 | Capital Projects Fund | 3,765,925 | 3,429,353 | 2,277,928 | 1,151,425 | 4,118,219 | 0 | 4,118,219 | 3,077,058 | (688,866) |
| <i>Total Capital Budget</i> | | 3,765,925 | 3,429,353 | 2,277,928 | 1,151,425 | 4,118,219 | 0 | 4,118,219 | 3,077,058 | (688,866) |
| Grand Totals | | \$10,536,696 | \$15,211,802 | \$2,277,928 | \$12,933,874 | \$17,869,204 | \$2,277,928 | \$15,591,276 | \$7,879,294 | (\$2,657,402) |

Report is an expanded form of the Consolidated Fund Balance Recap Report. The first chart represents estimated revenue and expense projections through December 31, 2023.

The second chart represents the 2024 budgeted revenues and expenses through December 31, 2024 as well as the estimated ending fund balance at December 31, 2024.

Fund Balance Recap Report by Revenue Source and Expense Category

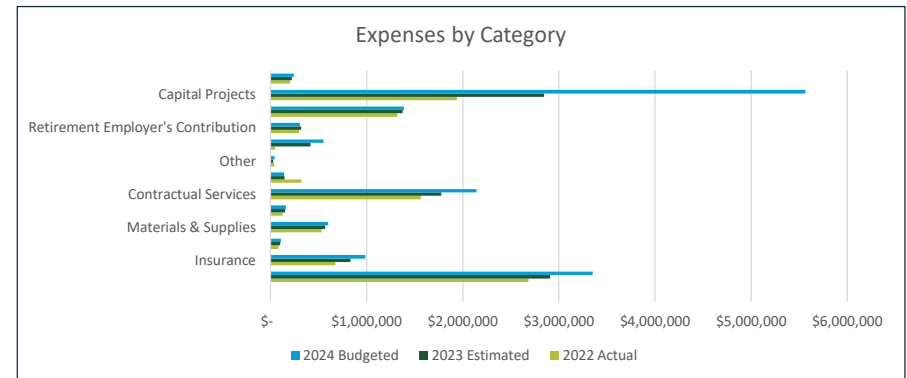
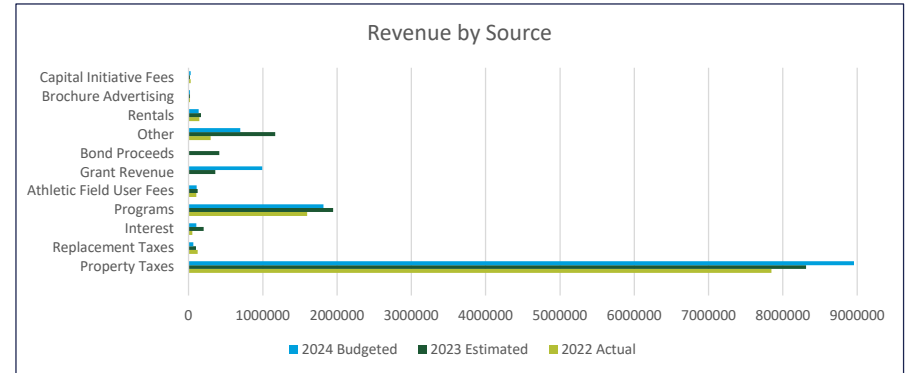
Fund Balance Recap Report by Revenue Source and Expense Category

Estimated Beginning Fund Balance \$ 9,010,674 \$ 9,393,261 \$ 10,536,696

| | 2022 Actual | 2023 Estimated | 2024 Budgeted |
|--------------------------|----------------------|----------------------|----------------------|
| Property Taxes | \$ 7,843,954 | \$ 8,310,433 | \$ 8,958,662 |
| Replacement Taxes | \$ 121,347 | \$ 100,956 | \$ 67,000 |
| Interest | \$ 52,952 | \$ 203,756 | \$ 104,617 |
| Programs | \$ 1,598,638 | \$ 1,945,456 | \$ 1,816,658 |
| Athletic Field User Fees | \$ 105,575 | \$ 124,576 | \$ 109,315 |
| Grant Revenue | \$ - | \$ 360,000 | \$ 993,750 |
| Bond Proceeds | \$ - | \$ 413,620 | \$ - |
| Other | \$ 298,511 | \$ 1,168,853 | \$ 698,352 |
| Rentals | \$ 143,553 | \$ 166,807 | \$ 138,545 |
| Brochure Advertising | \$ 19,095 | \$ 19,395 | \$ 20,000 |
| Capital Initiative Fees | \$ 31,045 | \$ 20,189 | \$ 26,975 |
| Total Revenues | \$ 10,214,670 | \$ 12,834,040 | \$ 12,933,874 |

| | 2022 Actual | 2023 Estimated | 2024 Budgeted |
|------------------------------------|---------------------|----------------------|----------------------|
| Salaries & Wages | \$ 2,685,086 | \$ 2,909,335 | \$ 3,350,493 |
| Insurance | \$ 674,663 | \$ 832,895 | \$ 988,951 |
| Staff Development | \$ 82,585 | \$ 100,784 | \$ 107,624 |
| Materials & Supplies | \$ 529,121 | \$ 566,939 | \$ 600,906 |
| Utilities | \$ 126,052 | \$ 152,243 | \$ 158,340 |
| Contractual Services | \$ 1,564,262 | \$ 1,774,934 | \$ 2,145,139 |
| Building, Equipment & Maintenance | \$ 322,911 | \$ 146,583 | \$ 142,835 |
| Other | \$ 38,193 | \$ 27,730 | \$ 43,827 |
| Contingency | \$ 46,524 | \$ 414,610 | \$ 550,000 |
| Retirement Employer's Contribution | \$ 298,928 | \$ 319,527 | \$ 305,000 |
| Bond Principal & Interest | \$ 1,320,675 | \$ 1,375,796 | \$ 1,390,450 |
| Capital Projects | \$ 1,939,557 | \$ 2,847,875 | \$ 5,564,712 |
| Social Security/Medicare | \$ 203,526 | \$ 221,355 | \$ 243,000 |
| Total Expenses | \$ 9,832,083 | \$ 11,690,605 | \$ 15,591,276 |

Estimated Ending Fund Balance \$ 9,393,261 \$ 10,536,696 \$ 7,879,294



Fund Balance Policy

Minimum/Maximum Targets

| FUND | FUND NAME | | 2024 Net Expenditures | Estimated 12/31/2024 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 | \$3,872,886 | \$1,846,526 | \$1,613,703 | \$1,936,443 | YES |
| 02 | Recreation Fund | Min 5 Months/Max 6 Months of Operating Expenditures | 3,306,578 | 1,399,067 | 1,377,741 | 1,653,289 | YES |
| 06 | Liability Fund | Min 4 Months/Max 5 Months of Operating Expenditures | 137,000 | 48,283 | 45,667 | 57,083 | YES |
| 07 | I.M.R.F. Fund | Min 4 Months/Max 5 Months of Operating Expenditures | 305,000 | 110,017 | 101,667 | 127,083 | YES |
| 08 | Debt Service Fund | Min of Zero/Max of Next Premium and Interest Payment Due | 1,391,725 | 1,611 | - | - | YES |
| 12 | Park Donation Fund | No Specific Target | - | 1,153,945 | - | - | N/A |
| 14 | Special Recreation Fund | Min of 5% of Operating Expenditures | 2,216,868 | 156,911 | 110,843 | | YES |
| 15 | Social Security Fund | Min 4 Months/Max 5 Months of Operating Expenditures | 243,000 | 85,874 | 81,000 | 101,250 | YES |
| Total Operating Budgets | | | 11,473,057 | 4,802,236 | 3,330,620 | 3,875,149 | |
| <i>Capital Budgets</i> | | | | | | | |
| 09 | Capital Projects Fund | No Specific Target | 4,118,219 | 3,077,058 | - | - | N/A |
| Total Capital Budgets | | | 4,118,219 | 3,077,058 | - | - | |
| Grand Totals | | | \$15,591,276 | \$7,879,294 | \$3,330,620 | \$3,875,149 | |

o Report is based on estimated fund balances ending December 31, 2023 and using 2024 budgeted expenditures (net of transfers) to calculate minimum and maximum fund balance targets.

Fund Balance

Over / (Under) Minimum Target

| | | | 2024 Net | Estimated 12/31/2024 | Minimum Target | Over / (Under) |
|------|-------------------------|------------------------------------|--------------|-------------------------|-------------------|-------------------|
| FUND | FUND NAME | MINIMUM REQUIREMENT | Expenditures | Fund Balance | Fund Balance | Target |
| 01 | Corporate Fund | 5 Months of Operating Expenditures | \$3,872,886 | 1,846,526 | 1,613,703 | 232,824 |
| 02 | Recreation Fund | 5 Months of Operating Expenditures | 3,306,578 | 1,399,067 | 1,377,741 | 21,326 |
| 06 | Liability Fund | 4 Months of Operating Expenditures | 137,000 | 48,283 | 45,667 | 2,617 |
| 07 | I.M.R.F. Fund | 4 Months of Operating Expenditures | 305,000 | 110,017 | 101,667 | 8,350 |
| 08 | Debt Service Fund | Minimum of Zero | 1,391,725 | 1,611 | 0 | 1,611 |
| 14 | Special Recreation Fund | 5% of Operating Expenditures | 2,216,868 | 156,911 | 110,843 | 46,068 |
| 15 | Social Security Fund | 4 Months of Operating Expenditures | 243,000 | 85,874 | 81,000 | 4,874 |

Fund Balance History

| | 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 | Fiscal Year Ended 12/31/2019 | Fiscal Year Ended 12/31/2020 | Fiscal Year Ended 12/31/2021 | Fiscal Year Ended 12/31/2022 | Estimated Fiscal Year Ended 12/31/2023 | Budgeted Fiscal Year Ended 12/31/2024 |
|---|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--|---------------------------------------|
| General Fund | | | | | | | | | | | |
| Nondisposable | - | - | - | - | - | 6,327 | - | - | - | - | - |
| Unreserved | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | 1,554,128 | 1,811,302 | 2,236,935 | 2,610,934 | 2,755,744 | 2,699,043 | 2,239,764 | 2,399,833 | 2,447,469 | 2,578,414 | 1,846,526 |
| Total General Fund | 1,554,128 | 1,811,302 | 2,236,935 | 2,610,934 | 2,755,744 | 2,705,370 | 2,239,764 | 2,399,833 | 2,447,469 | 2,578,414 | 1,846,526 |
| All Other Governmental Funds | | | | | | | | | | | |
| Reserved | - | - | - | - | - | - | - | - | - | - | - |
| Unreserved, Reported in, | | | | | | | | | | | |
| Recreation | - | - | - | - | - | - | - | - | - | - | - |
| Special Recreation | - | - | - | - | - | - | - | - | - | - | - |
| Park Donations | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - |
| Capital Projects | - | - | - | - | - | - | - | - | - | - | - |
| Other Governmental Funds | - | - | - | - | - | - | - | - | - | - | - |
| Nondisposable | | | | | | | | | | | |
| Recreation Fund | 6,281 | 6,281 | 6,281 | - | - | - | - | - | - | - | - |
| Other Governmental Funds | 2,076 | 50,984 | - | - | - | - | - | - | - | - | - |
| Restricted | | | | | | | | | | | |
| Debt Service | 425,976 | 5,676 | 8,948 | 8,661 | 8,756 | 11,631 | 11,436 | 4,259 | 7,897 | 2,887 | 1,611 |
| Capital Projects Fund | - | - | - | 9,294,611 | 2,359,443 | - | 193,100 | - | - | - | - |
| ADA Expenditures | 382,034 | 398,577 | 781,205 | 792,231 | 696,131 | 686,187 | 1,093,474 | 773,305 | 798,842 | 856,131 | 156,911 |
| Museum | 4,516 | 4,517 | 4,521 | 4,528 | 4,617 | 4,743 | 4,781 | 4,735 | 17 | - | - |
| Unemployment Compensation | 29,295 | - | - | - | - | - | - | - | - | - | - |
| Retirement | 95,667 | 295,157 | 264,313 | 191,006 | 191,622 | 176,914 | 214,370 | 233,996 | 267,792 | 232,031 | 195,891 |
| Liability Insurance | 140,043 | 87,808 | 75,311 | 58,990 | 41,318 | 43,746 | 82,353 | 81,687 | 89,913 | 73,683 | 48,283 |
| Audit Expenditures | 9,675 | - | - | - | - | - | - | - | - | - | - |
| Paving and Lighting | 5,513 | - | - | - | - | - | - | - | - | - | - |
| Police Security | 50,751 | 50,190 | 48,800 | 47,343 | 46,838 | - | - | - | - | - | - |
| Working Cash | 76,552 | 76,552 | - | - | - | - | - | - | - | - | - |
| Committed | | | | | | | | | | | |
| Recreation Fund | - | - | - | - | - | - | - | - | - | - | - |
| Capital Projects Fund | 171,651 | 194,751 | 168,978 | 191,390 | 210,294 | 189,112 | 171,087 | 108,644 | 105,710 | 100,051 | 140,096 |
| Assigned | | | | | | | | | | | |
| Other Governmental Funds | 452,666 | 469,349 | 497,155 | 529,472 | 283,770 | 283,770 | 356,639 | 799,509 | 801,700 | 1,356,093 | 1,153,945 |
| Recreation Fund | 896,104 | 1,137,516 | 1,581,203 | 1,724,867 | 1,652,163 | 1,807,154 | 1,664,251 | 2,258,059 | 1,938,679 | 1,671,533 | 1,399,067 |
| Capital Projects Fund | 1,598,726 | 1,564,609 | 1,067,863 | 691,981 | 280,341 | 1,832,733 | 2,448,267 | 2,346,647 | 2,935,242 | 3,665,874 | 2,936,962 |
| Total All Other Governmental Funds | 5,901,654 | 6,153,269 | 6,741,513 | 16,146,014 | 8,531,037 | 7,741,360 | 8,479,522 | 9,010,674 | 9,393,261 | 10,536,696 | 7,879,294 |

o Report using fiscal year-end audit fund balances for fiscal years 2015 through 2022 and estimated 2023 fund balances as well as, budgeted 2024 fund balances.

Budgeted Interfund Transfers

All 2024 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 typically 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 FY2024 will be transferred at the end of 2024 and expended in FY2025 based on actual (not budgeted) transfers.

| | |
|---|------------------------|
| Capital Projects Fund from Corporate Fund | \$ 1,450,000.00 |
| Capital Projects Fund from Recreation Fund | \$ 250,000.00 |
| Capital Projects Fund from Park Donation Fund | \$ 577,928.00 |
| Total Budgeted Transfer to Capital Projects Fund | \$ 2,277,928.00 |



Dance Recital - Spring 2023

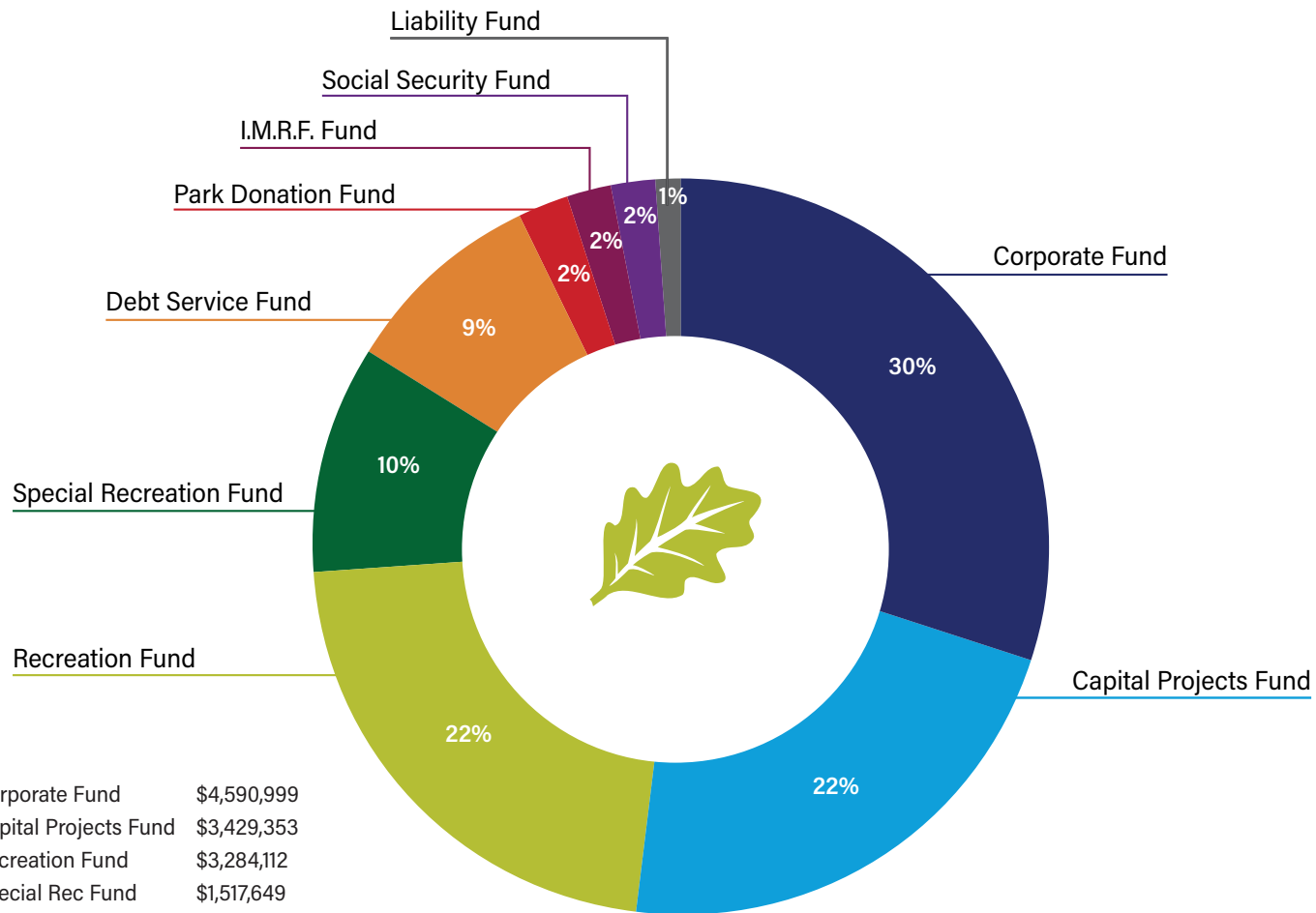


Journey to the North Pole - Winter 2023



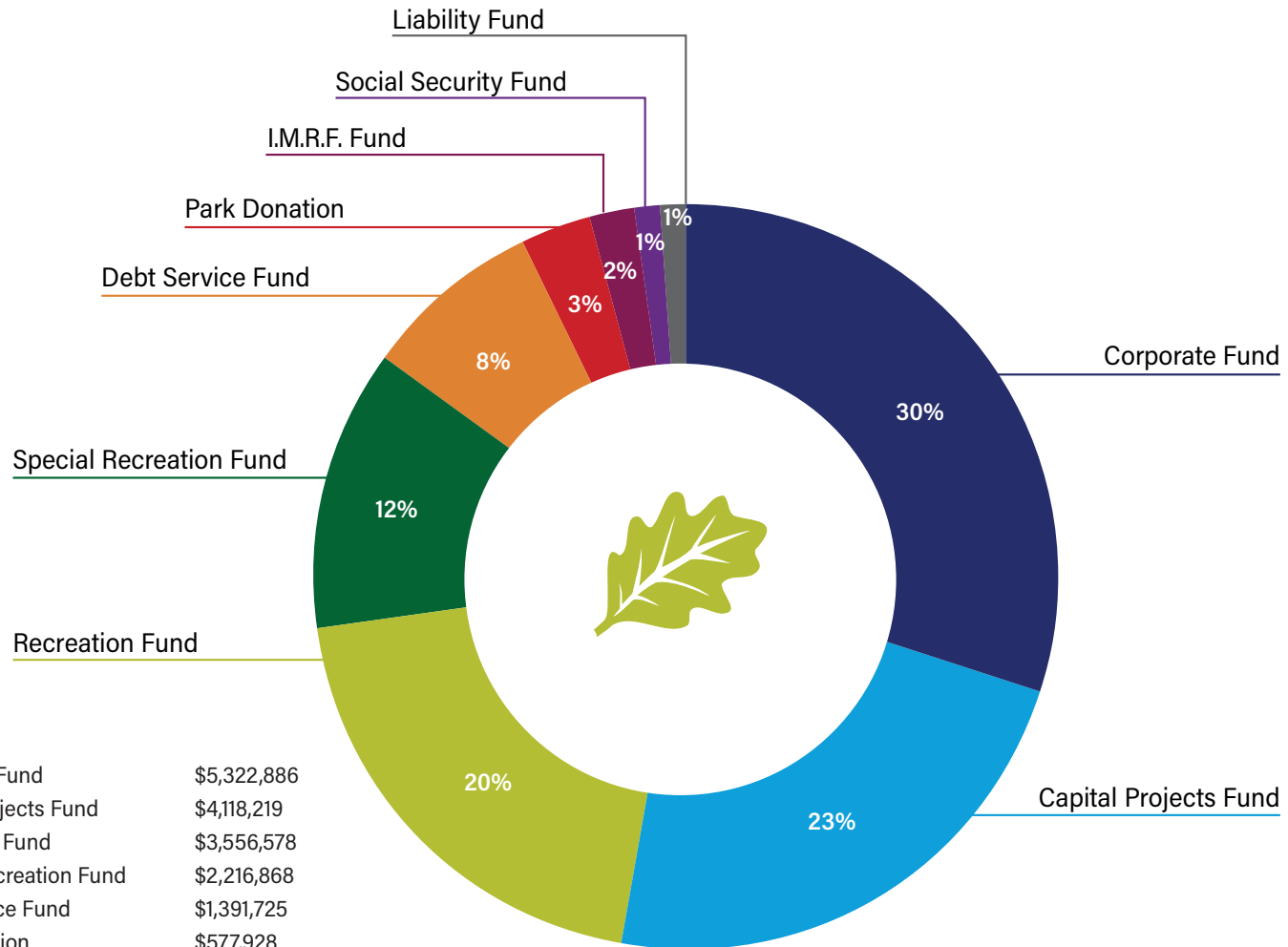
Daddy Daughter Dance - Winter 2023

2024 Budget Total Revenue by Fund



| | |
|-----------------------|---------------------|
| Corporate Fund | \$4,590,999 |
| Capital Projects Fund | \$3,429,353 |
| Recreation Fund | \$3,284,112 |
| Special Rec Fund | \$1,517,649 |
| Debt Service Fund | \$1,390,449 |
| Park Donation Fund | \$375,780 |
| I.M.R.F. Fund | \$260,860 |
| Social Security Fund | \$251,000 |
| Liability Fund | \$111,600 |
| | <u>\$15,211,802</u> |

2024 Budget Expenditures by Fund



| | |
|-------------------------|---------------------|
| Corporate Fund | \$5,322,886 |
| Capital Projects Fund | \$4,118,219 |
| Recreation Fund | \$3,556,578 |
| Special Recreation Fund | \$2,216,868 |
| Debt Service Fund | \$1,391,725 |
| Park Donation | \$577,928 |
| I.M.R.F. Fund | \$305,000 |
| Social Security Fund | \$243,000 |
| Liability Fund | \$137,000 |
| | <u>\$17,869,204</u> |

Corporate Fund Budget

Corporate Fund Budget Highlights

The Corporate Fund consists of budgets for three functional areas: administration, parks, and planning. The Corporate fund budget's primary source (94%) of revenue is property taxes. The second largest source of revenue (4%) in the 2024 budget is bond principal revenue, which is the 1st payment of 3 years of payments to the corporate fund for a 2023 General Obligation Bond issue that the District financed from the Corporate Fund. Total corporate fund revenues are \$4,590,999, an increase of \$471,333, primarily due to an increase in budgeted property taxes.

Total corporate fund budgeted expenditures are \$5,322,866, an increase of \$1,069,585. This is primarily due to an increase in the transfer to other funds, which is the budgeted transfer to capital. Contingency has been set to be between 5-10% of the annual corporate fund budget at \$300,000.

Any budgeted surplus revenue over expenditures, after meeting the District's fund balance requirements, are budgeted as transfers to the capital projects fund; fiscal year 2024's transfer from the Corporate Fund is budgeted at \$1,450,000.

The estimated beginning Corporate Fund Balance is \$2,578,414 at 01/01/2024. A Net Deficit of (\$731,887) is projected, which yields a projected Ending Fund Balance of \$1,846,526 at 12/31/24. The projected ending fund balance is within the District's fund balance policy for the 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.



Great Adventures Preschool Picnic - Spring 2023

 Corporate Fund Budget Worksheet

Budget Worksheet

Group Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| RptCategor... | 2021 | | 2022 | | 2023 | | Defined Budgets |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| Revenue | | | | | | | |
| 401 - PROPERTY TAXES | 3,202,877.00 | 3,170,847.17 | 3,374,166.00 | 3,377,882.46 | 3,847,376.00 | 3,846,786.25 | 4,169,564.00 |
| 403 - REPLACEMENT TAXES | 39,000.00 | 59,973.56 | 48,500.00 | 121,347.54 | 106,000.00 | 100,956.34 | 67,000.00 |
| 404 - INTEREST INCOME | 25,000.00 | 1,287.28 | 2,000.00 | 14,047.25 | 12,000.00 | 81,442.81 | 45,557.00 |
| 409 - RENTAL REVENUE | 41,560.00 | 41,763.00 | 40,085.00 | 46,187.00 | 41,875.00 | 49,062.50 | 44,275.00 |
| 420 - ATHLETIC FIELD FEES | 91,815.00 | 96,627.00 | 92,465.00 | 104,013.50 | 103,915.00 | 124,575.97 | 109,315.00 |
| 450 - OTHER REVENUE | 10,711.00 | 144,612.37 | 7,000.00 | 18,667.08 | 8,500.00 | 181,422.64 | 155,288.00 |
| Revenue Total: | 3,410,963.00 | 3,515,110.38 | 3,564,216.00 | 3,682,144.83 | 4,119,666.00 | 4,384,246.51 | 4,590,999.00 |
| Expense | | | | | | | |
| 500 - SALARIES & WAGES | 1,493,225.00 | 1,356,066.85 | 1,508,205.00 | 1,328,108.46 | 1,603,129.00 | 1,440,500.21 | 1,598,656.00 |
| 605 - STAFF DEVELOPMENT | 57,525.00 | 53,846.99 | 76,880.00 | 67,012.62 | 82,175.00 | 72,238.98 | 76,150.00 |
| 611 - CONTRACTUAL SERVICES | 560,527.00 | 427,617.18 | 564,877.00 | 464,040.80 | 701,685.00 | 575,682.84 | 805,028.76 |
| 663 - INFORMATION TECHNOLOGY | 10,116.00 | 9,102.71 | 8,964.00 | 8,273.53 | 58,288.00 | 26,502.68 | 53,896.00 |
| 675 - HEALTH INSURANCE | 465,437.00 | 350,134.96 | 465,000.00 | 361,994.63 | 539,700.00 | 471,513.65 | 509,764.00 |
| 680 - UTILITIES | 67,504.00 | 83,414.63 | 73,200.00 | 76,396.53 | 87,750.00 | 92,094.85 | 98,350.00 |
| 701 - MATERIALS, SUPPLIES & EQUIPMENT | 240,050.00 | 195,654.49 | 296,950.00 | 270,685.20 | 297,500.00 | 292,715.91 | 330,291.28 |
| 770 - MAINTENANCE & REPAIRS | 61,000.00 | 60,997.75 | 55,000.00 | 67,817.56 | 75,000.00 | 81,922.14 | 82,490.00 |
| 841 - PARK IMPROVEMENTS | 0.00 | 0.00 | 7,200.00 | 11,275.00 | 12,300.00 | 8,200.00 | 0.00 |
| 866 - TRANSFER TO OTHER FUNDS | 720,000.00 | 720,000.00 | 897,000.00 | 897,000.00 | 770,000.00 | 770,000.00 | 1,450,000.00 |
| 900 - OTHER EXPENSE | 15,600.00 | 19,702.99 | 15,600.00 | 22,109.18 | 16,300.00 | 7,320.72 | 18,260.00 |
| 999 - CONTINGENCY | 300,000.00 | 7,276.46 | 300,000.00 | 45,023.49 | 450,000.00 | 414,610.00 | 300,000.00 |
| Expense Total: | 3,990,984.00 | 3,283,815.01 | 4,268,876.00 | 3,619,737.00 | 4,693,827.00 | 4,253,301.98 | 5,322,886.04 |
| Report Surplus (Deficit): | -580,021.00 | 231,295.37 | -704,660.00 | 62,407.83 | -574,161.00 | 130,944.53 | -731,887.04 |

Corporate Fund Budget Worksheet

Budget Worksheet
Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | | | | | | | Defined Budgets | |
|-----------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| Fund: 01 - CORPORATE | | | | | | | | | |
| Revenue | | | | | | | | | |
| 01-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 2,992,794.00 | 2,959,083.81 | 3,149,867.00 | 3,148,508.95 | 3,585,051.00 | 3,579,694.99 | 3,880,538.00 | |
| 01-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 210,083.00 | 211,763.36 | 224,299.00 | 229,373.51 | 262,325.00 | 267,091.26 | 289,026.00 | |
| 01-01-01-001-4030 | STATE REPLACEMENT TAXES | 39,000.00 | 59,973.56 | 48,500.00 | 121,347.54 | 106,000.00 | 100,956.34 | 67,000.00 | |
| 01-01-01-001-4040 | INTEREST ON INVESTMENTS | 25,000.00 | 1,287.28 | 2,000.00 | 14,047.25 | 12,000.00 | 81,442.81 | 45,557.00 | |
| 01-01-01-001-4060 | BOND PRINCIPAL REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 132,085.00 | 144,288.00 | |
| 01-01-01-001-4080 | MISCELLANEOUS INCOME | 5,711.00 | 144,112.37 | 2,000.00 | 18,667.08 | 3,500.00 | 41,568.39 | 6,000.00 | |
| 01-01-01-001-4090 | RENTALS | 41,560.00 | 41,763.00 | 40,085.00 | 46,187.00 | 41,875.00 | 49,062.50 | 44,275.00 | |
| 01-01-01-001-4170 | MEMORIAL TREE/BENCH PROG... | 5,000.00 | 500.00 | 5,000.00 | 0.00 | 5,000.00 | 7,769.25 | 5,000.00 | |
| 01-01-01-001-4220 | ATHLETIC FIELD USER FEES | 83,015.00 | 84,631.00 | 85,365.00 | 94,289.00 | 96,815.00 | 102,838.00 | 96,815.00 | |
| 01-01-01-001-4240 | ATHLETIC FIELD TOURNAMENT... | 2,800.00 | 4,100.00 | 4,100.00 | 4,140.00 | 4,100.00 | 7,443.69 | 6,500.00 | |
| 01-01-01-001-4250 | ATHLETIC FIELD LIGHT USAGE | 6,000.00 | 7,896.00 | 3,000.00 | 5,584.50 | 3,000.00 | 14,294.28 | 6,000.00 | |
| | Revenue Total: | 3,410,963.00 | 3,515,110.38 | 3,564,216.00 | 3,682,144.83 | 4,119,666.00 | 4,384,246.51 | 4,590,999.00 | |
| Expense | | | | | | | | | |
| 01-01-01-001-5010 | EXECUTIVE DIRECTOR | 78,901.00 | 82,904.65 | 82,197.00 | 82,716.55 | 84,044.00 | 85,263.96 | 87,747.00 | |
| 01-01-01-001-5050 | DEPUTY DIRECTOR - FIN, HR & IT | 52,880.00 | 55,949.96 | 55,000.00 | 56,225.89 | 57,199.00 | 58,784.75 | 60,270.00 | |
| 01-01-01-001-5090 | FINANCE DEPT STAFF | 73,800.00 | 74,468.74 | 65,000.00 | 64,087.17 | 44,000.00 | 44,885.11 | 109,640.00 | |
| 01-01-01-001-5100 | ACCOUNTANT | 50,500.00 | 38,761.91 | 42,700.00 | 17,908.34 | 52,000.00 | 53,373.50 | | |
| 01-01-01-001-5110 | EXECUTIVE ASSISTANT | 74,900.00 | 83,047.45 | 66,500.00 | 65,538.00 | 54,340.00 | 55,646.25 | 62,000.00 | |
| 01-01-01-001-5140 | I.T. MANAGER | 65,540.00 | 69,355.00 | 68,140.00 | 69,614.20 | 70,642.00 | 71,764.07 | 73,540.00 | |
| 01-01-01-001-5160 | RISK MANAGER | 73,522.00 | 77,433.93 | 75,719.00 | 77,580.71 | 0.00 | 0.00 | | |
| 01-01-01-001-5280 | HUMAN RESOURCES MANAGER | 34,747.00 | 42,107.78 | 30,000.00 | 30,763.32 | 32,527.00 | 32,761.77 | 34,316.00 | |
| 01-01-01-001-5290 | WAGE INCREASES | 8,000.00 | 0.00 | 18,623.00 | 0.00 | 12,000.00 | 0.00 | 18,022.00 | |
| 01-01-01-001-5300 | STAFF APPRECIATION | 7,000.00 | 7,116.98 | 7,000.00 | 5,894.50 | 7,000.00 | 6,468.82 | 7,000.00 | |
| 01-01-01-001-5320 | PART-TIME WAGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,912.00 | |
| 01-01-01-001-6050 | PROFESSIONAL DEVELOPMENT | 27,870.00 | 17,368.44 | 38,325.00 | 31,289.35 | 43,655.00 | 42,592.62 | 41,000.00 | |

Corporate Fund Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|-----------------------------------|--------------------------------|--------------|----------------|--------------|----------------|--------------|--------------|--------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 01-01-01-001-6054 | RECRUITING/POST-OFFER EXP | 5,155.00 | 6,683.79 | 10,955.00 | 11,281.21 | 8,755.00 | 8,366.92 | 9,790.00 |
| 01-01-01-001-6055 | EMP ORIENTATION/DEVELOP... | 500.00 | 25.00 | 500.00 | 431.95 | 500.00 | 508.46 | 500.00 |
| 01-01-01-001-6060 | MEMBERSHIPS & DUES | 14,750.00 | 22,612.78 | 16,250.00 | 16,143.81 | 15,765.00 | 9,395.27 | 13,760.00 |
| 01-01-01-001-6080 | LEGAL SERVICES & NOTICES | 30,000.00 | 24,863.04 | 45,000.00 | 24,299.23 | 45,000.00 | 70,291.12 | 91,000.00 |
| 01-01-01-001-6150 | EQUIPMENT RENTALS | 2,200.00 | 2,202.12 | 2,204.00 | 2,202.12 | 2,204.00 | 2,202.12 | 2,204.00 |
| 01-01-01-001-6155 | PROPERTY LEASE | 0.00 | 0.00 | 7,200.00 | 11,275.00 | 12,300.00 | 8,200.00 | |
| 01-01-01-001-6240 | PROFESSIONAL TRAVEL EXPEN... | 2,250.00 | 40.00 | 3,850.00 | 1,971.80 | 6,500.00 | 4,906.89 | 4,100.00 |
| 01-01-01-001-6250 | PROFESSIONAL NETWORKING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 01-01-01-001-6430 | UNEMPLOYMENT | 2,000.00 | 8,810.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 01-01-01-001-6530 | AUDIT FEE | 14,900.00 | 15,450.00 | 15,300.00 | 15,300.00 | 15,300.00 | 18,400.00 | 16,900.00 |
| 01-01-01-001-6620 | CONSULTING SERVICES | 15,000.00 | 12,137.20 | 10,000.00 | 750.00 | 15,500.00 | 2,229.25 | 15,500.00 |
| 01-01-01-001-6630 | I.T. - SOFTWARE | 97,097.00 | 89,592.09 | 124,803.00 | 129,750.84 | 104,523.00 | 88,547.30 | 126,551.00 |
| 01-01-01-001-6633 | I.T. - HARDWARE | 0.00 | 0.00 | 0.00 | 0.00 | 27,700.00 | 9,298.06 | 23,700.00 |
| 01-01-01-001-6635 | IT RECURRING SERVICES | 10,116.00 | 9,102.71 | 8,964.00 | 8,273.53 | 30,588.00 | 17,204.62 | 30,196.00 |
| 01-01-01-001-6730 | MISCELLANEOUS EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45.00 | 1,060.00 |
| 01-01-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 152,835.00 | 107,263.88 | 136,000.00 | 118,083.80 | 156,000.00 | 132,566.63 | 128,341.00 |
| 01-01-01-001-6800 | UTILITIES | 67,000.00 | 82,702.48 | 72,900.00 | 76,093.16 | 87,450.00 | 91,973.28 | 9,850.00 |
| 01-01-01-001-7010 | OFFICE SUPPLIES | 7,500.00 | 4,909.52 | 7,500.00 | 8,804.98 | 7,500.00 | 6,116.79 | 5,000.00 |
| 01-01-01-001-7050 | POSTAGE | 1,500.00 | 602.59 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 01-01-01-001-7450 | GENERAL SAFETY SUPPLIES | 10,000.00 | 5,237.59 | 10,000.00 | 9,109.89 | 10,000.00 | 3,477.29 | |
| 01-01-01-001-8130 | MEMORIAL TREE/BENCH PROG... | 5,000.00 | 4,280.91 | 5,000.00 | 11,080.70 | 5,000.00 | 2,118.00 | 5,000.00 |
| 01-01-01-001-8600 | TRANSFER TO OTHER FUNDS | 720,000.00 | 720,000.00 | 897,000.00 | 897,000.00 | 770,000.00 | 770,000.00 | 1,450,000.00 |
| 01-01-01-001-9050 | OFFICE FURNITURE | 5,500.00 | 914.33 | 5,500.00 | 3,934.09 | 3,500.00 | 8,609.37 | 26,000.00 |
| 01-01-01-001-9990 | CONTINGENCY | 0.00 | 0.00 | 0.00 | 0.00 | 450,000.00 | 414,610.00 | 300,000.00 |
| 01-02-02-002-5030 | DIRECTOR OF PLANNING | 81,337.00 | 85,817.62 | 84,625.00 | 86,608.52 | 0.00 | 0.00 | |
| 01-02-02-002-5150 | PLANNER | 61,800.00 | 67,798.20 | 67,914.00 | 49,716.13 | 0.00 | 0.00 | |
| 01-02-02-002-5250 | DIRECTOR OF PARKS | 0.00 | 0.00 | 69,540.00 | 27,314.64 | 83,600.00 | 85,136.19 | 86,860.00 |
| 01-02-02-002-5260 | DIVISION MANAGERS | 188,498.00 | 142,957.07 | 112,000.00 | 128,580.96 | 125,402.00 | 130,007.06 | 132,412.00 |
| 01-02-02-002-5290 | WAGES INCREASES | 6,800.00 | 0.00 | 10,727.00 | 0.00 | 78,400.00 | 0.00 | 10,883.00 |
| 01-02-02-002-5310 | FULL TIME STAFF | 606,000.00 | 513,549.54 | 620,520.00 | 530,251.01 | 643,020.00 | 559,965.18 | 623,826.00 |
| 01-02-02-002-5320 | PART-TIME WAGES | 36,000.00 | 21,915.00 | 39,000.00 | 41,203.02 | 45,000.00 | 59,442.50 | 49,500.00 |

 Corporate Fund Budget Worksheet

 For Fiscal: 2023 Period Ending: 12/31/2023
 Defined Budgets

| | | 2021 Total Budget | 2021 Total Activity | 2022 Total Budget | 2022 Total Activity | 2023 Total Budget | 2023 YTD Activity | 2024 2024 Budget |
|-----------------------------------|--------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| 01-02-02-002-6030 | TELEPHONE/INTERNET | 504.00 | 712.15 | 300.00 | 303.37 | 300.00 | 121.57 | 300.00 |
| 01-02-02-002-6130 | EQUIPMENT | 10,100.00 | 2,642.35 | 8,000.00 | 6,718.60 | 10,600.00 | 6,762.29 | 14,500.00 |
| 01-02-02-002-6150 | EQUIPMENT RENTALS | 4,950.00 | 4,920.47 | 4,000.00 | 166.32 | 7,500.00 | 5,177.22 | 4,560.00 |
| 01-02-02-002-6610 | NATURAL AREAS MANAGEMENT | 100,000.00 | 48,514.45 | 72,000.00 | 37,129.04 | 5,000.00 | 235.88 | |
| 01-02-02-002-6650 | REFUSE COLLECTION | 10,000.00 | 12,697.23 | 10,500.00 | 14,583.83 | 12,210.00 | 12,968.13 | 12,583.76 |
| 01-02-02-002-6670 | TURF MAINTENANCE | 167,300.00 | 132,956.90 | 150,100.00 | 130,143.50 | 70,930.00 | 73,441.06 | 96,980.00 |
| 01-02-02-002-6680 | CONTRACTUAL PARK SERVICES | 17,480.00 | 24,692.03 | 34,070.00 | 21,148.68 | 29,870.00 | 18,260.01 | 42,914.00 |
| 01-02-02-002-6700 | WATER | 2,550.00 | 2,484.48 | 2,550.00 | 2,915.51 | 2,050.00 | 2,350.09 | 1,950.00 |
| 01-02-02-002-6750 | HEALTH, LIFE & DENTAL INSUR... | 312,602.00 | 242,871.08 | 329,000.00 | 243,889.83 | 319,000.00 | 280,826.64 | 306,892.00 |
| 01-02-02-002-6800 | UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,200.00 |
| 01-02-02-002-7020 | EQUIPMENT PARTS & SUPPLIES | 25,000.00 | 19,142.50 | 18,000.00 | 23,207.92 | 28,000.00 | 39,278.36 | 33,700.00 |
| 01-02-02-002-7030 | VEHICLE PARTS & SUPPLIES | 12,000.00 | 2,479.39 | 12,000.00 | 11,612.20 | 23,000.00 | 15,711.10 | 24,000.00 |
| 01-02-02-002-7040 | CUSTODIAL SUPPLIES | 15,000.00 | 9,842.36 | 13,000.00 | 13,990.86 | 14,000.00 | 16,087.59 | 16,500.00 |
| 01-02-02-002-7080 | TOOLS | 3,000.00 | 3,436.48 | 3,000.00 | 5,334.35 | 4,500.00 | 6,240.30 | 10,070.00 |
| 01-02-02-002-7100 | SIGN REPAIRS | 5,000.00 | 1,057.35 | 5,000.00 | 1,203.58 | 2,000.00 | 2,075.55 | 3,250.00 |
| 01-02-02-002-7110 | PLAYGROUND MULCH | 25,500.00 | 29,620.00 | 80,000.00 | 66,591.00 | 0.00 | 0.00 | |
| 01-02-02-002-7140 | FERTILIZER & TURF PRODUCTS | 5,000.00 | 4,922.40 | 8,000.00 | 6,199.32 | 13,000.00 | 1,854.30 | 18,770.00 |
| 01-02-02-002-7150 | HORTICULTURAL SUPPLIES | 10,000.00 | 8,704.66 | 10,000.00 | 3,271.57 | 11,000.00 | 11,570.67 | 11,000.00 |
| 01-02-02-002-7160 | ATHLETIC FIELD MAINT/SUPPLI... | 35,400.00 | 31,501.03 | 35,400.00 | 28,138.98 | 41,290.00 | 45,999.61 | 45,763.28 |
| 01-02-02-002-7170 | FUEL FOR VEHICLES | 50,000.00 | 44,944.44 | 60,000.00 | 65,455.82 | 70,000.00 | 73,163.86 | 65,975.00 |
| 01-02-02-002-7180 | PARK MAINTENANCE MATERIA... | 20,000.00 | 24,014.76 | 20,500.00 | 13,352.05 | 22,450.00 | 13,072.71 | 10,948.00 |
| 01-02-02-002-7350 | STAFF UNIFORMS | 8,600.00 | 6,612.08 | 8,600.00 | 11,028.48 | 9,100.00 | 5,022.46 | 8,200.00 |
| 01-02-02-002-7450 | SAFETY SUPPLIES | 2,000.00 | 255.61 | 2,000.00 | 548.06 | 2,000.00 | 2,559.16 | 2,150.00 |
| 01-02-02-002-7750 | BUILDING IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 16,000.00 | 14,157.98 | 10,250.00 |
| 01-02-02-002-7760 | BUILDING REPAIRS | 26,000.00 | 32,787.58 | 20,000.00 | 30,024.91 | 16,000.00 | 22,427.74 | 12,500.00 |
| 01-02-02-002-7785 | EQUIPMENT REPAIRS | 15,600.00 | 17,675.28 | 21,600.00 | 21,171.06 | 25,600.00 | 12,910.60 | 25,600.00 |
| 01-02-02-002-7790 | VEHICLE REPAIRS | 16,000.00 | 5,337.84 | 16,000.00 | 8,096.21 | 6,406.00 | 11,303.04 | 6,886.00 |
| 01-02-02-002-7820 | PARK IMPROVEMENTS-NON C... | 15,000.00 | 16,631.39 | 15,000.00 | 26,959.60 | 20,500.00 | 20,935.78 | 18,190.00 |
| 01-02-02-002-7840 | PARK REPAIRS | 15,000.00 | 10,521.43 | 15,000.00 | 9,629.47 | 15,500.00 | 22,325.09 | 33,300.00 |
| 01-02-02-002-7870 | SEAL COATING/PAVING | 70,000.00 | 36,578.53 | 59,300.00 | 59,299.97 | 0.00 | 0.00 | |
| 01-02-02-002-9990 | CONTINGENCY | 300,000.00 | 7,276.46 | 300,000.00 | 45,023.49 | 0.00 | 0.00 | |

Corporate Fund Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 01-03-03-003-5030 | DIRECTOR OF PLANNING | 0.00 | 0.00 | 0.00 | 0.00 | 73,273.00 | 78,491.98 | 84,123.00 |
| 01-03-03-003-5150 | PLANNER | 0.00 | 0.00 | 0.00 | 0.00 | 62,300.00 | 44,772.41 | 65,300.00 |
| 01-03-03-003-5160 | RISK MANAGER | 0.00 | 0.00 | 0.00 | 0.00 | 78,737.00 | 80,205.48 | 81,793.00 |
| 01-03-03-003-5290 | WAGES INCREASES | 0.00 | 0.00 | 0.00 | 0.00 | 6,645.00 | 0.00 | 11,512.00 |
| 01-03-03-003-6610 | NATURAL AREAS MANAGEMENT | 0.00 | 0.00 | 0.00 | 0.00 | 138,000.00 | 65,035.68 | 132,000.00 |
| 01-03-03-003-6640 | PORTABLE RESTROOM RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01-03-03-003-6670 | TURF MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 79,142.00 | 77,422.18 | 88,500.00 |
| 01-03-03-003-6680 | CONTRACTUAL PARK SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 5,200.00 | 4,603.65 | 4,350.00 |
| 01-03-03-003-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 21.00 | 64,700.00 | 58,120.38 | 74,531.00 |
| 01-03-03-003-7080 | HARDWARE & TOOLS | 0.00 | 0.00 | 0.00 | 0.00 | 110.00 | 149.34 | 200.00 |
| 01-03-03-003-7100 | SIGN REPAIRS | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| 01-03-03-003-7110 | PLAYGROUND MULCH | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 37,063.00 | 40,000.00 |
| 01-03-03-003-7350 | STAFF UNIFORMS | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 135.26 | |
| 01-03-03-003-7450 | SAFETY SUPPLIES - GENERAL | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 1,150.08 | 2,265.00 |
| 01-03-03-003-7870 | SEAL COATING/PAVING | 0.00 | 0.00 | 0.00 | 0.00 | 139,300.00 | 112,655.60 | 138,500.00 |
| | Expense Total: | 3,990,984.00 | 3,283,815.01 | 4,268,876.00 | 3,619,737.00 | 4,693,827.00 | 4,253,301.98 | 5,322,886.04 |
| | Fund: 01 - CORPORATE Surplus (Deficit): | -580,021.00 | 231,295.37 | -704,660.00 | 62,407.83 | -574,161.00 | 130,944.53 | -731,887.04 |
| | Report Surplus (Deficit): | -580,021.00 | 231,295.37 | -704,660.00 | 62,407.83 | -574,161.00 | 130,944.53 | -731,887.04 |

Corporate Administration Fund Budget Worksheet

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | 2021 | | 2022 | | 2023 | | Defined Budgets |
|--------------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| Facility: 01 - ADMINISTRATION | | | | | | | | |
| Revenue | | | | | | | | |
| 01-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 2,992,794.00 | 2,959,083.81 | 3,149,867.00 | 3,148,508.95 | 3,585,051.00 | 3,579,694.99 | 3,880,538.00 |
| 01-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 210,083.00 | 211,763.36 | 224,299.00 | 229,373.51 | 262,325.00 | 267,091.26 | 289,026.00 |
| 01-01-01-001-4030 | STATE REPLACEMENT TAXES | 39,000.00 | 59,973.56 | 48,500.00 | 121,347.54 | 106,000.00 | 100,956.34 | 67,000.00 |
| 01-01-01-001-4040 | INTEREST ON INVESTMENTS | 25,000.00 | 1,287.28 | 2,000.00 | 14,047.25 | 12,000.00 | 81,442.81 | 45,557.00 |
| 01-01-01-001-4060 | BOND PRINCIPAL REVENUE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 132,085.00 | 144,288.00 |
| 01-01-01-001-4080 | MISCELLANEOUS INCOME | 5,711.00 | 144,112.37 | 2,000.00 | 18,667.08 | 3,500.00 | 41,568.39 | 6,000.00 |
| 01-01-01-001-4090 | RENTALS | 41,560.00 | 41,763.00 | 40,085.00 | 46,187.00 | 41,875.00 | 49,062.50 | 44,275.00 |
| 01-01-01-001-4170 | MEMORIAL TREE/BENCH PROG... | 5,000.00 | 500.00 | 5,000.00 | 0.00 | 5,000.00 | 7,769.25 | 5,000.00 |
| 01-01-01-001-4220 | ATHLETIC FIELD USER FEES | 83,015.00 | 84,631.00 | 85,365.00 | 94,289.00 | 96,815.00 | 102,838.00 | 96,815.00 |
| 01-01-01-001-4240 | ATHLETIC FIELD TOURNAMENT... | 2,800.00 | 4,100.00 | 4,100.00 | 4,140.00 | 4,100.00 | 7,443.69 | 6,500.00 |
| 01-01-01-001-4250 | ATHLETIC FIELD LIGHT USAGE | 6,000.00 | 7,896.00 | 3,000.00 | 5,584.50 | 3,000.00 | 14,294.28 | 6,000.00 |
| | Revenue Total: | 3,410,963.00 | 3,515,110.38 | 3,564,216.00 | 3,682,144.83 | 4,119,666.00 | 4,384,246.51 | 4,590,999.00 |
| Expense | | | | | | | | |
| 01-01-01-001-5010 | EXECUTIVE DIRECTOR | 78,901.00 | 82,904.65 | 82,197.00 | 82,716.55 | 84,044.00 | 85,263.96 | 87,747.00 |
| 01-01-01-001-5050 | DEPUTY DIRECTOR - FIN, HR & IT | 52,880.00 | 55,949.96 | 55,000.00 | 56,225.89 | 57,199.00 | 58,784.75 | 60,270.00 |
| 01-01-01-001-5090 | FINANCE DEPT STAFF | 73,800.00 | 74,468.74 | 65,000.00 | 64,087.17 | 44,000.00 | 44,885.11 | 109,640.00 |
| 01-01-01-001-5100 | ACCOUNTANT | 50,500.00 | 38,761.91 | 42,700.00 | 17,908.34 | 52,000.00 | 53,373.50 | |
| 01-01-01-001-5110 | EXECUTIVE ASSISTANT | 74,900.00 | 83,047.45 | 66,500.00 | 65,538.00 | 54,340.00 | 55,646.25 | 62,000.00 |
| 01-01-01-001-5140 | I.T. MANAGER | 65,540.00 | 69,355.00 | 68,140.00 | 69,614.20 | 70,642.00 | 71,764.07 | 73,540.00 |
| 01-01-01-001-5160 | RISK MANAGER | 73,522.00 | 77,433.93 | 75,719.00 | 77,580.71 | 0.00 | 0.00 | |
| 01-01-01-001-5280 | HUMAN RESOURCES MANAGER | 34,747.00 | 42,107.78 | 30,000.00 | 30,763.32 | 32,527.00 | 32,761.77 | 34,316.00 |
| 01-01-01-001-5290 | WAGE INCREASES | 8,000.00 | 0.00 | 18,623.00 | 0.00 | 12,000.00 | 0.00 | 18,022.00 |
| 01-01-01-001-5300 | STAFF APPRECIATION | 7,000.00 | 7,116.98 | 7,000.00 | 5,894.50 | 7,000.00 | 6,468.82 | 7,000.00 |
| 01-01-01-001-5320 | PART-TIME WAGES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,912.00 |
| 01-01-01-001-6050 | PROFESSIONAL DEVELOPMENT | 27,870.00 | 17,368.44 | 38,325.00 | 31,289.35 | 43,655.00 | 42,592.62 | 41,000.00 |

Corporate Administration Fund Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023
Defined Budgets

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|-----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 01-01-01-001-6054 | RECRUITING/POST-OFFER EXP | 5,155.00 | 6,683.79 | 10,955.00 | 11,281.21 | 8,755.00 | 8,366.92 | 9,790.00 |
| 01-01-01-001-6055 | EMP ORIENTATION/DEVELOP... | 500.00 | 25.00 | 500.00 | 431.95 | 500.00 | 508.46 | 500.00 |
| 01-01-01-001-6060 | MEMBERSHIPS & DUES | 14,750.00 | 22,612.78 | 16,250.00 | 16,143.81 | 15,765.00 | 9,395.27 | 13,760.00 |
| 01-01-01-001-6080 | LEGAL SERVICES & NOTICES | 30,000.00 | 24,863.04 | 45,000.00 | 24,299.23 | 45,000.00 | 70,291.12 | 91,000.00 |
| 01-01-01-001-6150 | EQUIPMENT RENTALS | 2,200.00 | 2,202.12 | 2,204.00 | 2,202.12 | 2,204.00 | 2,202.12 | 2,204.00 |
| 01-01-01-001-6155 | PROPERTY LEASE | 0.00 | 0.00 | 7,200.00 | 11,275.00 | 12,300.00 | 8,200.00 | |
| 01-01-01-001-6240 | PROFESSIONAL TRAVEL EXPEN... | 2,250.00 | 40.00 | 3,850.00 | 1,971.80 | 6,500.00 | 4,906.89 | 4,100.00 |
| 01-01-01-001-6250 | PROFESSIONAL NETWORKING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 01-01-01-001-6430 | UNEMPLOYMENT | 2,000.00 | 8,810.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 01-01-01-001-6530 | AUDIT FEE | 14,900.00 | 15,450.00 | 15,300.00 | 15,300.00 | 15,300.00 | 18,400.00 | 16,900.00 |
| 01-01-01-001-6620 | CONSULTING SERVICES | 15,000.00 | 12,137.20 | 10,000.00 | 750.00 | 15,500.00 | 2,229.25 | 15,500.00 |
| 01-01-01-001-6630 | I.T. - SOFTWARE | 97,097.00 | 89,592.09 | 124,803.00 | 129,750.84 | 104,523.00 | 88,547.30 | 126,551.00 |
| 01-01-01-001-6633 | I.T. - HARDWARE | 0.00 | 0.00 | 0.00 | 0.00 | 27,700.00 | 9,298.06 | 23,700.00 |
| 01-01-01-001-6635 | IT RECURRING SERVICES | 10,116.00 | 9,102.71 | 8,964.00 | 8,273.53 | 30,588.00 | 17,204.62 | 30,196.00 |
| 01-01-01-001-6730 | MISCELLANEOUS EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45.00 | 1,060.00 |
| 01-01-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 152,835.00 | 107,263.88 | 136,000.00 | 118,083.80 | 156,000.00 | 132,566.63 | 128,341.00 |
| 01-01-01-001-6800 | UTILITIES | 67,000.00 | 82,702.48 | 72,900.00 | 76,093.16 | 87,450.00 | 91,973.28 | 9,850.00 |
| 01-01-01-001-7010 | OFFICE SUPPLIES | 7,500.00 | 4,909.52 | 7,500.00 | 8,804.98 | 7,500.00 | 6,116.79 | 5,000.00 |
| 01-01-01-001-7050 | POSTAGE | 1,500.00 | 602.59 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 01-01-01-001-7450 | GENERAL SAFETY SUPPLIES | 10,000.00 | 5,237.59 | 10,000.00 | 9,109.89 | 10,000.00 | 3,477.29 | |
| 01-01-01-001-8130 | MEMORIAL TREE/BENCH PROG... | 5,000.00 | 4,280.91 | 5,000.00 | 11,080.70 | 5,000.00 | 2,118.00 | 5,000.00 |
| 01-01-01-001-8600 | TRANSFER TO OTHER FUNDS | 720,000.00 | 720,000.00 | 897,000.00 | 897,000.00 | 770,000.00 | 770,000.00 | 1,450,000.00 |
| 01-01-01-001-9050 | OFFICE FURNITURE | 5,500.00 | 914.33 | 5,500.00 | 3,934.09 | 3,500.00 | 8,609.37 | 26,000.00 |
| 01-01-01-001-9990 | CONTINGENCY | 0.00 | 0.00 | 0.00 | 0.00 | 450,000.00 | 414,610.00 | 300,000.00 |
| | Expense Total: | 1,710,963.00 | 1,665,944.87 | 1,931,630.00 | 1,848,904.14 | 2,234,992.00 | 2,122,107.22 | 2,765,399.00 |
| | Facility: 01 - ADMINISTRATION Surplus (Deficit): | 1,700,000.00 | 1,849,165.51 | 1,632,586.00 | 1,833,240.69 | 1,884,674.00 | 2,262,139.29 | 1,825,600.00 |
| | Report Surplus (Deficit): | 1,700,000.00 | 1,849,165.51 | 1,632,586.00 | 1,833,240.69 | 1,884,674.00 | 2,262,139.29 | 1,825,600.00 |

Parks Management

Divisional Overview

The mission of the Parks Division is to provide safe, well-maintained recreation areas to meet the needs of Plainfield 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. The Division of Parks is funded from the Corporate Fund and manages the following Functional areas:

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.

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 sports court maintenance, natural woodlands, prairies, shorelines, snow removal, outdoor ice rinks and trails.



Ottawa Park Baseball Field Prep - Summer 2023

 Parks Budget Worksheet

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | | | | | | | Defined Budgets | |
|-----------------------------------|--------------------------------|--------------|----------------|--------------|----------------|--------------|--------------|-----------------|--|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| Facility: 02 - PARKS | | | | | | | | | |
| Expense | | | | | | | | | |
| 01-02-02-002-5030 | DIRECTOR OF PLANNING | 81,337.00 | 85,817.62 | 84,625.00 | 86,608.52 | 0.00 | 0.00 | | |
| 01-02-02-002-5150 | PLANNER | 61,800.00 | 67,798.20 | 67,914.00 | 49,716.13 | 0.00 | 0.00 | | |
| 01-02-02-002-5250 | DIRECTOR OF PARKS | 0.00 | 0.00 | 69,540.00 | 27,314.64 | 83,600.00 | 85,136.19 | 86,860.00 | |
| 01-02-02-002-5260 | DIVISION MANAGERS | 188,498.00 | 142,957.07 | 112,000.00 | 128,580.96 | 125,402.00 | 130,007.06 | 132,412.00 | |
| 01-02-02-002-5290 | WAGES INCREASES | 6,800.00 | 0.00 | 10,727.00 | 0.00 | 78,400.00 | 0.00 | 10,883.00 | |
| 01-02-02-002-5310 | FULL TIME STAFF | 606,000.00 | 513,549.54 | 620,520.00 | 530,251.01 | 643,020.00 | 559,965.18 | 623,826.00 | |
| 01-02-02-002-5320 | PART-TIME WAGES | 36,000.00 | 21,915.00 | 39,000.00 | 41,203.02 | 45,000.00 | 59,442.50 | 49,500.00 | |
| 01-02-02-002-6030 | TELEPHONE/INTERNET | 504.00 | 712.15 | 300.00 | 303.37 | 300.00 | 121.57 | 300.00 | |
| 01-02-02-002-6130 | EQUIPMENT | 10,100.00 | 2,642.35 | 8,000.00 | 6,718.60 | 10,600.00 | 6,762.29 | 14,500.00 | |
| 01-02-02-002-6150 | EQUIPMENT RENTALS | 4,950.00 | 4,920.47 | 4,000.00 | 166.32 | 7,500.00 | 5,177.22 | 4,560.00 | |
| 01-02-02-002-6610 | NATURAL AREAS MANAGEMENT | 100,000.00 | 48,514.45 | 72,000.00 | 37,129.04 | 5,000.00 | 235.88 | | |
| 01-02-02-002-6650 | REFUSE COLLECTION | 10,000.00 | 12,697.23 | 10,500.00 | 14,583.83 | 12,210.00 | 12,968.13 | 12,583.76 | |
| 01-02-02-002-6670 | TURF MAINTENANCE | 167,300.00 | 132,956.90 | 150,100.00 | 130,143.50 | 70,930.00 | 73,441.06 | 96,980.00 | |
| 01-02-02-002-6680 | CONTRACTUAL PARK SERVICES | 17,480.00 | 24,692.03 | 34,070.00 | 21,148.68 | 29,870.00 | 18,260.01 | 42,914.00 | |
| 01-02-02-002-6700 | WATER | 2,550.00 | 2,484.48 | 2,550.00 | 2,915.51 | 2,050.00 | 2,350.09 | 1,950.00 | |
| 01-02-02-002-6750 | HEALTH, LIFE & DENTAL INSUR... | 312,602.00 | 242,871.08 | 329,000.00 | 243,889.83 | 319,000.00 | 280,826.64 | 306,892.00 | |
| 01-02-02-002-6800 | UTILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,200.00 | |
| 01-02-02-002-7020 | EQUIPMENT PARTS & SUPPLIES | 25,000.00 | 19,142.50 | 18,000.00 | 23,207.92 | 28,000.00 | 39,278.36 | 33,700.00 | |
| 01-02-02-002-7030 | VEHICLE PARTS & SUPPLIES | 12,000.00 | 2,479.39 | 12,000.00 | 11,612.20 | 23,000.00 | 15,711.10 | 24,000.00 | |
| 01-02-02-002-7040 | CUSTODIAL SUPPLIES | 15,000.00 | 9,842.36 | 13,000.00 | 13,990.86 | 14,000.00 | 16,087.59 | 16,500.00 | |
| 01-02-02-002-7080 | TOOLS | 3,000.00 | 3,436.48 | 3,000.00 | 5,334.35 | 4,500.00 | 6,240.30 | 10,070.00 | |
| 01-02-02-002-7100 | SIGN REPAIRS | 5,000.00 | 1,057.35 | 5,000.00 | 1,203.58 | 2,000.00 | 2,075.55 | 3,250.00 | |
| 01-02-02-002-7110 | PLAYGROUND MULCH | 25,500.00 | 29,620.00 | 80,000.00 | 66,591.00 | 0.00 | 0.00 | | |
| 01-02-02-002-7140 | FERTILIZER & TURF PRODUCTS | 5,000.00 | 4,922.40 | 8,000.00 | 6,199.32 | 13,000.00 | 1,854.30 | 18,770.00 | |
| 01-02-02-002-7150 | HORTICULTURAL SUPPLIES | 10,000.00 | 8,704.66 | 10,000.00 | 3,271.57 | 11,000.00 | 11,570.67 | 11,000.00 | |

 Parks Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023
Defined Budgets

| | | 2021 Total Budget | 2021 Total Activity | 2022 Total Budget | 2022 Total Activity | 2023 Total Budget | 2023 YTD Activity | 2024 2024 Budget |
|-----------------------------------|------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| 01-02-02-002-7160 | ATHLETIC FIELD MAINT/SUPPLI... | 35,400.00 | 31,501.03 | 35,400.00 | 28,138.98 | 41,290.00 | 45,999.61 | 45,763.28 |
| 01-02-02-002-7170 | FUEL FOR VEHICLES | 50,000.00 | 44,944.44 | 60,000.00 | 65,455.82 | 70,000.00 | 73,163.86 | 65,975.00 |
| 01-02-02-002-7180 | PARK MAINTENANCE MATERIA... | 20,000.00 | 24,014.76 | 20,500.00 | 13,352.05 | 22,450.00 | 13,072.71 | 10,948.00 |
| 01-02-02-002-7350 | STAFF UNIFORMS | 8,600.00 | 6,612.08 | 8,600.00 | 11,028.48 | 9,100.00 | 5,022.46 | 8,200.00 |
| 01-02-02-002-7450 | SAFETY SUPPLIES | 2,000.00 | 255.61 | 2,000.00 | 548.06 | 2,000.00 | 2,559.16 | 2,150.00 |
| 01-02-02-002-7750 | BUILDING IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 0.00 | 16,000.00 | 14,157.98 | 10,250.00 |
| 01-02-02-002-7760 | BUILDING REPAIRS | 26,000.00 | 32,787.58 | 20,000.00 | 30,024.91 | 16,000.00 | 22,427.74 | 12,500.00 |
| 01-02-02-002-7785 | EQUIPMENT REPAIRS | 15,600.00 | 17,675.28 | 21,600.00 | 21,171.06 | 25,600.00 | 12,910.60 | 25,600.00 |
| 01-02-02-002-7790 | VEHICLE REPAIRS | 16,000.00 | 5,337.84 | 16,000.00 | 8,096.21 | 6,406.00 | 11,303.04 | 6,886.00 |
| 01-02-02-002-7820 | PARK IMPROVEMENTS-NON C... | 15,000.00 | 16,631.39 | 15,000.00 | 26,959.60 | 20,500.00 | 20,935.78 | 18,190.00 |
| 01-02-02-002-7840 | PARK REPAIRS | 15,000.00 | 10,521.43 | 15,000.00 | 9,629.47 | 15,500.00 | 22,325.09 | 33,300.00 |
| 01-02-02-002-7870 | SEAL COATING/PAVING | 70,000.00 | 36,578.53 | 59,300.00 | 59,299.97 | 0.00 | 0.00 | |
| 01-02-02-002-9990 | CONTINGENCY | 300,000.00 | 7,276.46 | 300,000.00 | 45,023.49 | 0.00 | 0.00 | |
| | Expense Total: | 2,280,021.00 | 1,617,870.14 | 2,337,246.00 | 1,770,811.86 | 1,773,228.00 | 1,571,389.72 | 1,829,413.04 |
| | Facility: 02 - PARKS Total: | 2,280,021.00 | 1,617,870.14 | 2,337,246.00 | 1,770,811.86 | 1,773,228.00 | 1,571,389.72 | 1,829,413.04 |
| | Report Total: | 2,280,021.00 | 1,617,870.14 | 2,337,246.00 | 1,770,811.86 | 1,773,228.00 | 1,571,389.72 | 1,829,413.04 |

Planning & Risk Management

Divisional Overview

The mission of the Planning & Risk Department is to plan for and develop safe, fun and accessible recreation areas to meet the needs of Plainfield Park District residents and to provide support to the other District Departments. In fiscal year 2022, a staff reorganization separated the parks function from the planning and risk management function. Fiscal year 2023 and 2024's budget reflects the separation of these functions. Planning and Risk Management will remain its own department in the budget (facility 03 in the corporate fund budget)

Responsibility

Areas of responsibility include planning, capital improvements, and safety and risk management. The Planning & Risk Department is funded from the Corporate Fund and the Special Recreation Fund. The Department plans and executes the following tasks:

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 Capital Improvement Plan (CIP).

Long Term Master Planning

Leading the District in updating, maintaining and executing the land planning for the District pertaining to trail connections and development, natural resource management, and land acquisition and planning.

Safety and Risk Management

The Risk Manager oversees the safety plan and training program for the District. In addition, the Risk Manager conducts periodic inspections of all parks and facilities to maintain and update as needed to meet or exceed defined PDRMA safety standards.

ADA Planning and Development

The Director of Planning manages the ADA Transition Plan, targeting projects as identified for improvements in coordination with the CIP, and updating the plan on an annual basis.



PDRMA Training - Spring 2023

Planning & Risk Management Worksheet

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | Defined Budgets | | | | | | |
|--|---------------------------------------|-----------------|----------------|--------------|----------------|-------------------|-------------------|-------------------|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| Facility: 03 - PLANNING Expense | | | | | | | | |
| 01-03-03-003-5030 | DIRECTOR OF PLANNING | 0.00 | 0.00 | 0.00 | 0.00 | 73,273.00 | 78,491.98 | 84,123.00 |
| 01-03-03-003-5150 | PLANNER | 0.00 | 0.00 | 0.00 | 0.00 | 62,300.00 | 44,772.41 | 65,300.00 |
| 01-03-03-003-5160 | RISK MANAGER | 0.00 | 0.00 | 0.00 | 0.00 | 78,737.00 | 80,205.48 | 81,793.00 |
| 01-03-03-003-5290 | WAGES INCREASES | 0.00 | 0.00 | 0.00 | 0.00 | 6,645.00 | 0.00 | 11,512.00 |
| 01-03-03-003-6610 | NATURAL AREAS MANAGEMENT | 0.00 | 0.00 | 0.00 | 0.00 | 138,000.00 | 65,035.68 | 132,000.00 |
| 01-03-03-003-6640 | PORTABLE RESTROOM RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 01-03-03-003-6670 | TURF MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 79,142.00 | 77,422.18 | 88,500.00 |
| 01-03-03-003-6680 | CONTRACTUAL PARK SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 5,200.00 | 4,603.65 | 4,350.00 |
| 01-03-03-003-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 21.00 | 64,700.00 | 58,120.38 | 74,531.00 |
| 01-03-03-003-7080 | HARDWARE & TOOLS | 0.00 | 0.00 | 0.00 | 0.00 | 110.00 | 149.34 | 200.00 |
| 01-03-03-003-7100 | SIGN REPAIRS | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| 01-03-03-003-7110 | PLAYGROUND MULCH | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 37,063.00 | 40,000.00 |
| 01-03-03-003-7350 | STAFF UNIFORMS | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 135.26 | |
| 01-03-03-003-7450 | SAFETY SUPPLIES - GENERAL | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 1,150.08 | 2,265.00 |
| 01-03-03-003-7870 | SEAL COATING/PAVING | 0.00 | 0.00 | 0.00 | 0.00 | 139,300.00 | 112,655.60 | 138,500.00 |
| | Expense Total: | 0.00 | 0.00 | 0.00 | 21.00 | 685,607.00 | 559,805.04 | 728,074.00 |
| | Facility: 03 - PLANNING Total: | 0.00 | 0.00 | 0.00 | 21.00 | 685,607.00 | 559,805.04 | 728,074.00 |
| | Report Total: | 0.00 | 0.00 | 0.00 | 21.00 | 685,607.00 | 559,805.04 | 728,074.00 |

Recreation Fund

General

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

The department consists of 11 full-time staff, 73 permanent part-time, and 57 seasonal staff members.

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

In 2024, there was some restructuring within the Recreation Department for reporting purposes. The updates allow the District to conduct more accurate analysis of revenues and expenses based on which facility the programs occur, and/or the area which it falls under. Therefore, some of the Recreation categories are new this year and some have changed.

The estimated beginning Recreation Fund Balance is \$1,671,533 for 2024. A deficit of (\$272,466) is projected, which yields a projected Ending Fund Balance of \$1,399,067 at 12/31/24. Total recreation fund revenue is projected at \$3,284,112. Total expense is \$3,556,578 for the 2024 Budget.

Revenues

55.3%, or \$1,816,658 of recreation fund revenue is from user fees/program fees. Due to a stellar 2023, user fee/program fee revenue is budgeted 23% higher than 2023. Revenue from property taxes is \$1,275,000 and accounts for 38.8% of the total recreation revenue. The

remaining fund revenue comes from miscellaneous income sources including rentals, scholarships and interest income. Seasonal advertising and sponsorships account for \$40,000 of fund revenue.

Expenses

Expenses related to personnel services of \$2,112,439 account for 59.4% of the fund expenses. Personnel services include salaries and wages, benefits, continuing education, and staff uniforms. Operating and program expenses include contracted services, information technology, supplies, utilities, facility expenses, program equipment and miscellaneous amount to \$944,139 or 26.5% of total fund expenses. While the increase in revenue is exciting and welcome, expenses accordingly increased to support the increased program participants. Personnel services budgeted for 2024 is 24% higher than 2023 Budget and operating and program expense is anticipated at 16.2% higher.

The remaining 14.1% reflects a budgeted transfer to the capital projects fund of \$250,000, along with a contingency amount of \$250,000.

Staff at all levels, from the instructors, to building supervisors, to full-time 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 empowers 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.

Autumn Family Fun Fest - Fall 2023



 Total Recreation Summary Worksheet

Budget Worksheet

Group Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| RptCategor... | Defined Budgets | | | | | | |
|---------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| | 2021 Total Budget | 2021 Total Activity | 2022 Total Budget | 2022 Total Activity | 2023 Total Budget | 2023 YTD Activity | 2024 2024 Budget |
| Revenue | | | | | | | |
| 401 - PROPERTY TAXES | 1,300,000.00 | 1,286,905.90 | 1,250,000.00 | 1,245,836.04 | 1,175,000.00 | 1,172,877.37 | 1,275,000.00 |
| 404 - INTEREST INCOME | 15,000.00 | 1,108.90 | 1,000.00 | 13,766.21 | 12,000.00 | 65,701.91 | 31,400.00 |
| 405 - PROGRAM REVENUE | 886,944.00 | 1,264,921.30 | 1,226,074.00 | 1,650,601.13 | 1,477,301.00 | 1,945,455.80 | 1,816,658.00 |
| 409 - RENTAL REVENUE | 55,795.00 | 71,506.34 | 69,260.00 | 97,366.30 | 84,890.00 | 118,004.03 | 94,270.00 |
| 416 - ADVERTISING REVENUE | 15,000.00 | 22,370.00 | 15,000.00 | 19,095.00 | 15,000.00 | 19,395.00 | 20,000.00 |
| 450 - OTHER REVENUE | 17,400.00 | 19,275.00 | 40,950.00 | 61,251.61 | 44,550.00 | 42,905.45 | 46,784.00 |
| Revenue Total: | 2,290,139.00 | 2,666,087.44 | 2,602,284.00 | 3,087,916.29 | 2,808,741.00 | 3,364,339.56 | 3,284,112.00 |
| Expense | | | | | | | |
| 500 - SALARIES & WAGES | 1,134,311.00 | 1,171,708.15 | 1,460,303.00 | 1,342,168.36 | 1,444,709.60 | 1,450,946.97 | 1,733,786.00 |
| 605 - STAFF DEVELOPMENT | 20,409.00 | 7,629.66 | 32,509.00 | 15,514.57 | 31,934.00 | 28,544.63 | 31,474.00 |
| 611 - CONTRACTUAL SERVICES | 253,652.00 | 253,955.03 | 308,031.00 | 365,136.98 | 352,508.00 | 455,309.49 | 487,649.00 |
| 663 - INFORMATION TECHNOLOGY | 47,436.00 | 38,957.98 | 46,860.00 | 41,271.92 | 50,396.00 | 45,478.24 | 46,240.00 |
| 675 - HEALTH INSURANCE | 195,278.00 | 229,346.08 | 264,000.00 | 202,350.08 | 221,000.00 | 259,007.92 | 342,187.00 |
| 680 - UTILITIES | 69,200.00 | 57,483.70 | 66,410.00 | 48,701.57 | 62,695.00 | 60,148.04 | 59,990.00 |
| 701 - MATERIALS, SUPPLIES & EQUIPMENT | 148,981.00 | 141,217.01 | 212,113.00 | 246,465.70 | 268,216.38 | 274,220.00 | 270,615.00 |
| 770 - MAINTENANCE & REPAIRS | 26,470.00 | 32,445.64 | 38,895.00 | 80,963.01 | 50,856.00 | 64,660.50 | 60,345.00 |
| 866 - TRANSFER TO OTHER FUNDS | 0.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 980,000.00 | 980,000.00 | 250,000.00 |
| 900 - OTHER EXPENSE | 15,210.00 | 11,067.99 | 17,860.00 | 13,956.01 | 18,342.00 | 12,909.57 | 24,292.00 |
| 999 - CONTINGENCY | 250,000.00 | 3,869.11 | 250,000.00 | 3,500.00 | 250,000.00 | 0.00 | 250,000.00 |
| Expense Total: | 2,160,947.00 | 1,947,680.35 | 3,696,981.00 | 3,360,028.20 | 3,730,656.98 | 3,631,225.36 | 3,556,578.00 |
| Report Surplus (Deficit): | 129,192.00 | 718,407.09 | -1,094,697.00 | -272,111.91 | -921,915.98 | -266,885.80 | -272,466.00 |

 Total Recreation Detail Worksheet

Budget Worksheet
Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | Defined Budgets | | | | | | |
|-----------------------------------|--------------------------------|-----------------|----------------|--------------|----------------|--------------|--------------|--------------|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| Fund: 02 - RECREATION | | | | | | | | |
| Revenue | | | | | | | | |
| 02-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 1,214,795.00 | 1,200,908.78 | 1,166,855.00 | 1,160,934.05 | 1,094,564.00 | 1,091,370.42 | 1,186,772.00 |
| 02-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 85,205.00 | 85,997.12 | 83,145.00 | 84,901.99 | 80,436.00 | 81,506.95 | 88,228.00 |
| 02-01-01-001-4040 | INTEREST ON INVESTMENTS | 15,000.00 | 1,108.90 | 1,000.00 | 13,766.21 | 12,000.00 | 65,701.91 | 31,400.00 |
| 02-01-01-001-4080 | MISCELLANEOUS INCOME | 1,000.00 | 2,643.00 | 1,000.00 | 5,846.61 | 6,000.00 | 11,490.48 | 9,500.00 |
| 02-01-01-001-4140 | SCHOLARSHIPS | 5,000.00 | 86.00 | 5,000.00 | 7.00 | 5,000.00 | 30.00 | 5,000.00 |
| 02-01-01-001-4290 | SPONSORSHIPS | 10,000.00 | 16,125.00 | 15,000.00 | 15,750.00 | 15,000.00 | 19,120.97 | 20,000.00 |
| 02-01-01-040-4160 | ADVERTISING SALES-MARKETI... | 15,000.00 | 22,370.00 | 15,000.00 | 19,095.00 | 15,000.00 | 19,395.00 | 20,000.00 |
| 02-25-01-135-4090 | FACILITY RENTALS-PTCC | 6,175.00 | 7,762.50 | 7,600.00 | 16,540.00 | 11,780.00 | 23,420.50 | 18,240.00 |
| 02-25-30-999-4120 | CONTRACTUAL REV-ACTIVE AD... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,514.00 |
| 02-25-48-999-4120 | CONTRACTUAL REV-YOUTH N... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,848.00 |
| 02-25-95-130-4050 | PROG REV-ACTIVE ADULT TRIPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,200.00 |
| 02-25-95-160-4050 | PROG REV-ACTIVE ADULT FITN... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,820.00 |
| 02-25-95-999-4050 | PROG REV-ACTIVE ADULT NON ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,113.00 |
| 02-35-48-999-4050 | PROG REV-YOUTH CLASSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,300.00 |
| 02-35-99-200-4050 | PROG REV-DANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,757.00 |
| 02-35-99-999-4050 | PROG REV-FAMILY NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,370.00 |
| 02-40-01-135-4090 | FACILITY RENTALS-NTEC | 30,720.00 | 29,521.00 | 33,360.00 | 35,216.00 | 33,360.00 | 37,035.65 | 40,560.00 |
| 02-40-99-140-4050 | PROG REV-SPECIAL EVENTS | 6,965.00 | 4,681.00 | 8,580.00 | 20,408.00 | 14,335.00 | 18,743.00 | 20,600.00 |
| 02-40-99-140-4090 | FACILITY RENTALS-SPECIAL EV... | 1,500.00 | 1,810.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-40-99-140-4120 | CONTRACTUAL REV-SPECIAL E... | 600.00 | 2,760.00 | 5,400.00 | 3,390.00 | 1,000.00 | 935.00 | 1,000.00 |
| 02-40-99-210-4050 | PROG REV-RIDING LESSONS | 183,970.00 | 204,145.65 | 199,365.00 | 214,831.86 | 220,875.00 | 253,698.00 | 246,915.00 |
| 02-40-99-210-4260 | SALE OF LESSON HORSE | 0.00 | 0.00 | 5,000.00 | 27,050.00 | 5,000.00 | 1,000.00 | |
| 02-40-99-220-4050 | PROG REV-BOARDING | 113,200.00 | 94,677.12 | 89,700.00 | 92,984.93 | 95,400.00 | 92,698.43 | 90,720.00 |
| 02-40-99-220-4190 | FEEES FOR SERVICES-BOARDING | 6,150.00 | 1,510.00 | 800.00 | 490.00 | 400.00 | 743.00 | 400.00 |
| 02-40-99-602-4135 | PRODUCT SALES-NTEC | 650.00 | 160.00 | 650.00 | 80.00 | 650.00 | 0.00 | |

Total Recreation Detail Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | | |
|-----------------------------------|-------------------------------|--|----------------|--------------|----------------|--------------|--------------|-------------|------|
| | | 2021 | | | 2022 | | | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| 02-50-25-999-4050 | PROG REV-EC NON SPEC FAC | 2,112.00 | 8,690.60 | 4,800.00 | -152.00 | 5,600.00 | 3,809.00 | | |
| 02-50-30-112-4050 | PROG REV-ADULT ATHLETIC LE... | 3,510.00 | 4,124.00 | 7,020.00 | 3,360.00 | 7,200.00 | 7,064.00 | 4,784.00 | |
| 02-50-30-999-4050 | PROG REV-ADULT | 1,200.00 | 760.00 | 2,760.00 | 0.00 | 2,083.00 | 1,312.00 | | |
| 02-50-48-110-4050 | PROG REV-BASKETBALL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 02-50-48-111-4050 | PROG REV-YOUTH ATHLETIC CL... | 29,952.00 | 71,326.67 | 71,364.00 | 86,895.37 | 80,788.00 | 77,470.33 | 68,732.00 | |
| 02-50-48-112-4050 | PROG REV-YOUTH ATHLETIC LE... | 55,320.00 | 108,007.84 | 94,060.00 | 179,053.80 | 123,850.00 | 279,689.35 | 188,905.00 | |
| 02-50-48-113-4120 | CONTRACTUAL REV-YOUTH AT... | 68,162.00 | 58,779.59 | 50,162.00 | 85,979.51 | 64,027.00 | 73,852.07 | 91,490.00 | |
| 02-50-48-145-4050 | PROG REV-CAMP | 49,575.00 | 95,909.37 | 98,090.00 | 196,852.43 | 186,750.00 | 266,340.93 | 268,500.00 | |
| 02-50-48-170-4050 | PROG REV-YOUTH ATHLETICS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 02-50-48-170-4120 | CONTRACTUAL REV-YOUTH AT... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 02-50-48-999-4120 | CONTRACTUAL REV-YOUTH N... | 14,555.00 | 42,005.48 | 30,409.00 | 41,528.02 | 15,990.00 | 28,354.38 | | |
| 02-50-90-999-4050 | PROG REV-TEEN NON SPEC PR... | 325.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 02-50-95-130-4050 | PROG REV-ACTIVE ADULT TRIPS | 5,000.00 | 1,625.00 | 6,000.00 | 5,187.00 | 6,462.00 | 21,137.00 | | |
| 02-50-95-160-4050 | PROG REV-ACTIVE ADULT FITN... | 7,370.00 | 918.00 | 2,880.00 | 13,381.00 | 9,726.00 | 15,501.65 | | |
| 02-50-95-999-4050 | PROG REV-ACT ADULT NON SP... | 5,348.00 | 4,182.35 | 9,670.00 | 7,257.20 | 5,130.00 | 13,097.03 | | |
| 02-50-95-999-4120 | CONTRACTUAL REV-ACT ADULT... | 4,400.00 | 4,680.00 | 5,850.00 | 7,105.00 | 6,272.00 | 8,894.00 | | |
| 02-50-99-140-4050 | PROG REV-SPECIAL EVENTS | 15,577.00 | 27,845.94 | 20,675.00 | 42,576.68 | 26,920.00 | 38,477.00 | 30,355.00 | |
| 02-50-99-165-4130 | CONCESSIONS-PATRIOTIC PICN... | 0.00 | 0.00 | 2,000.00 | 1,100.00 | 1,900.00 | 0.00 | | |
| 02-50-99-165-4290 | SPONSORSHIPS-FIREWORKS | 0.00 | 0.00 | 12,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 11,000.00 | |
| 02-50-99-200-4050 | PROG REV-DANCE | 34,080.00 | 70,396.39 | 73,960.00 | 80,031.83 | 67,962.00 | 76,805.55 | | |
| 02-50-99-999-4050 | PROG REV-FAMILY NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 2,200.00 | 7,108.75 | | |
| 02-60-99-135-4090 | FACILITY RENTALS-OSP | 3,200.00 | 3,533.00 | 3,400.00 | 7,184.75 | 5,850.00 | 8,838.75 | 7,485.00 | |
| 02-60-99-601-4186 | SWIM LESSON INCOME | 26,456.00 | 55,968.79 | 52,905.00 | 58,979.84 | 62,410.00 | 70,242.15 | 79,840.00 | |
| 02-60-99-999-4180 | SWIM PASSES | 15,666.00 | 18,152.00 | 22,950.00 | 16,637.00 | 18,650.00 | 24,870.00 | 27,590.00 | |
| 02-60-99-999-4185 | SWIM DAILY ADMISSION | 20,145.00 | 29,161.00 | 28,950.00 | 33,209.00 | 32,950.00 | 39,808.00 | 45,007.00 | |
| 02-70-01-135-4090 | FACILITY RENTALS-PARC | 13,000.00 | 26,854.84 | 22,200.00 | 34,315.55 | 31,080.00 | 38,017.13 | 33,735.00 | |
| 02-70-01-602-4130 | CONCESSIONS-PARC | 750.00 | 261.00 | 300.00 | 1,418.00 | 1,000.00 | 1,264.00 | 1,284.00 | |
| 02-70-25-150-4050 | PROG REV-GREAT ADVENTURES | 110,697.00 | 219,852.15 | 214,794.00 | 251,901.93 | 250,269.00 | 269,847.88 | 275,887.00 | |
| 02-70-25-999-4050 | PROG REV-EC NON SPEC PROG | 5,052.00 | 52,190.51 | 42,430.00 | 70,316.50 | 46,460.00 | 77,733.70 | 48,188.00 | |
| 02-70-30-170-4050 | PROG REV-ADULT ATHLETICS | 8,112.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 02-70-48-999-4050 | PROG REV-YOUTH NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,225.00 | |

Total Recreation Detail Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|--------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2021 | | 2022 | | 2023 | | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-70-48-999-4120 | CONTRACTUAL REV-YOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,110.00 |
| 02-70-99-140-4090 | FACILITY RENTALS-BIRTHDAY P... | 1,200.00 | 2,025.00 | 2,700.00 | 4,110.00 | 2,820.00 | 10,692.00 | -5,750.00 |
| 02-70-99-160-4050 | PROG REV-FITNESS | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-70-99-160-4180 | MEMBER PASSES-FITNESS PIF | 43,995.00 | 51,744.89 | 50,000.00 | 89,488.27 | 80,790.00 | 117,574.41 | 120,355.00 |
| 02-70-99-160-4182 | MEMBER PASSES-TRACK | 3,250.00 | 5,910.59 | 4,875.00 | 13,064.50 | 9,685.00 | 13,156.87 | 15,015.00 |
| 02-70-99-160-4183 | MEMBER PASSES-GYM | 2,375.00 | 589.82 | 2,375.00 | 4,160.46 | 2,185.00 | 6,995.82 | 5,985.00 |
| 02-70-99-160-4185 | DAILY ADMISSIONS-FITNESS | 15,525.00 | 5,513.00 | 6,925.00 | 19,930.00 | 21,700.00 | 27,826.00 | 26,400.00 |
| 02-70-99-161-4050 | PROG REV-PERSONAL TRAINING | 3,200.00 | 4,475.20 | 1,600.00 | 1,889.00 | 5,200.00 | 890.00 | 933.00 |
| 02-70-99-162-4050 | PROG REV-FITNESS CLASSES | 14,640.00 | 4,696.85 | 8,325.00 | 6,610.00 | 4,032.00 | 10,780.50 | 8,800.00 |
| 02-70-99-999-4120 | CONTRACTUAL REV-NON SPEC ... | 9,660.00 | 9,441.50 | 8,400.00 | 3,254.00 | 0.00 | 0.00 | |
| | Revenue Total: | 2,290,139.00 | 2,666,087.44 | 2,602,284.00 | 3,087,916.29 | 2,808,741.00 | 3,364,339.56 | 3,284,112.00 |
| Expense | | | | | | | | |
| 02-01-01-001-5010 | EXECUTIVE DIRECTOR | 75,901.00 | 79,739.81 | 78,657.00 | 80,639.11 | 83,774.00 | 85,263.59 | 87,747.00 |
| 02-01-01-001-5040 | DIRECTOR OF MARKETING & C... | 0.00 | 2,692.00 | 91,300.00 | 84,825.22 | 83,300.00 | 92,915.22 | |
| 02-01-01-001-5050 | DEPUTY DIRECTOR - FIN, HR & IT | 52,880.00 | 55,949.41 | 55,000.00 | 56,225.49 | 57,350.00 | 58,784.49 | 60,270.00 |
| 02-01-01-001-5070 | DIRECTOR OF RECREATION | 73,148.00 | 77,401.40 | 76,100.00 | 78,261.94 | 79,200.00 | 72,880.20 | 78,336.00 |
| 02-01-01-001-5080 | MARKETING MANAGER | 47,500.00 | 38,611.55 | 55,000.00 | 56,532.53 | 57,750.00 | 60,599.41 | |
| 02-01-01-001-5120 | GUEST SERVICES SUPERVISOR | 44,429.00 | 43,830.87 | 46,000.00 | 38,482.14 | 39,520.00 | 46,156.55 | 49,124.00 |
| 02-01-01-001-5170 | REC MGR-FACILITIES | 53,300.00 | 54,768.66 | 55,420.00 | 57,243.58 | 57,600.00 | 60,847.28 | |
| 02-01-01-001-5180 | REC MGR-ADULT SERVICES | 30,558.00 | 37,904.76 | 36,429.00 | 43,576.19 | 31,857.00 | 40,634.38 | |
| 02-01-01-001-5190 | REC MGR/EC & CAMPS | 59,358.00 | 61,906.65 | 60,237.00 | 61,112.63 | 62,044.00 | 63,685.56 | |
| 02-01-01-001-5210 | REC MGR/GENERAL PROGRAMS | 60,643.00 | 65,340.50 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-01-01-001-5220 | MARKETING & COMM OUTREA... | 53,000.00 | 50,098.02 | 55,000.00 | 4,631.30 | 24,000.00 | 12,260.30 | |
| 02-01-01-001-5230 | REC SUPERVISOR-SPECIAL EVE... | 0.00 | 0.00 | 41,000.00 | 54,538.97 | 46,300.00 | 23,462.24 | 43,300.00 |
| 02-01-01-001-5235 | REC MGR-ATHLETICS | 55,378.00 | 58,261.96 | 56,460.00 | 57,412.56 | 58,425.00 | 61,368.88 | |
| 02-01-01-001-5240 | REC SUPERVISOR- DANCE | 43,618.00 | 45,735.92 | 44,491.00 | 44,482.20 | 45,872.00 | 48,596.24 | |
| 02-01-01-001-5245 | REC SUPERVISOR-FITNESS | 41,820.00 | 15,441.08 | 41,000.00 | 0.00 | 0.00 | 0.00 | |
| 02-01-01-001-5280 | HUMAN RESOURCES MANAGER | 34,747.00 | 35,292.55 | 30,000.00 | 31,986.07 | 32,527.00 | 34,012.44 | 34,316.00 |
| 02-01-01-001-5290 | WAGE INCREASES | 17,000.00 | 0.00 | 26,171.00 | 0.00 | 26,171.00 | 0.00 | 44,244.00 |
| 02-01-01-001-5300 | STAFF APPRECIATION | 2,000.00 | 803.78 | 1,500.00 | 2,944.31 | 1,500.00 | 2,611.34 | 1,500.00 |
| 02-01-01-001-5330 | REC SUPT - EQUINE SERVICES | 61,513.00 | 65,085.14 | 68,000.00 | 69,475.96 | 70,040.00 | 72,143.81 | |

Total Recreation Detail Worksheet

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|-----------------------------------|--------------------------------|--------------|----------------|--------------|----------------|--------------|--------------|-------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-01-01-001-6050 | PROFESSIONAL DEVELOPMENT | 11,250.00 | 1,351.00 | 18,950.00 | 6,522.24 | 17,500.00 | 16,552.02 | 18,445.00 |
| 02-01-01-001-6060 | MEMBERSHIPS & DUES | 3,859.00 | 1,958.00 | 4,209.00 | 2,038.00 | 4,359.00 | 3,226.00 | 4,449.00 |
| 02-01-01-001-6240 | PROFESSIONAL TRAVEL EXPEN... | 750.00 | 37.70 | 750.00 | 1,825.35 | 1,500.00 | 1,343.97 | 1,500.00 |
| 02-01-01-001-6250 | PROFESSIONAL NETWORKING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| 02-01-01-001-6270 | CREDIT CARD PROCESSING | 23,000.00 | 32,865.60 | 23,000.00 | 44,878.56 | 40,000.00 | 52,495.45 | 51,000.00 |
| 02-01-01-001-6360 | COMMUNITY RELATIONS-GIFT ... | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | |
| 02-01-01-001-6630 | I.T. - SOFTWARE | 16,000.00 | 15,686.11 | 14,900.00 | 15,304.30 | 15,500.00 | 11,819.27 | 27,500.00 |
| 02-01-01-001-6633 | I.T. - HARDWARE | 0.00 | 0.00 | 0.00 | 0.00 | 6,400.00 | 6,630.78 | 6,000.00 |
| 02-01-01-001-6635 | IT RECURRING SERVICES | 21,480.00 | 15,254.20 | 20,880.00 | 19,698.87 | 18,396.00 | 16,096.32 | 16,140.00 |
| 02-01-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 195,278.00 | 229,346.08 | 264,000.00 | 202,350.08 | 221,000.00 | 259,007.92 | 84,031.00 |
| 02-01-01-001-7010 | OFFICE SUPPLIES | 0.00 | 194.32 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-01-01-001-7050 | POSTAGE | 1,500.00 | 0.00 | 1,000.00 | 814.69 | 1,000.00 | 1,220.11 | 1,000.00 |
| 02-01-01-001-7350 | STAFF UNIFORMS | 3,250.00 | 503.37 | 3,500.00 | 2,426.49 | 3,500.00 | 347.50 | 3,500.00 |
| 02-01-01-001-7450 | SAFETY SUPPLIES | 3,000.00 | 252.91 | 3,000.00 | 2,863.28 | 3,000.00 | 2,175.36 | |
| 02-01-01-001-8600 | TRANSFER TO OTHER FUNDS | 0.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 980,000.00 | 980,000.00 | 250,000.00 |
| 02-01-01-001-9990 | CONTINGENCY | 250,000.00 | 3,869.11 | 250,000.00 | 3,500.00 | 250,000.00 | 0.00 | 250,000.00 |
| 02-01-01-040-5040 | DIRECTOR OF MARKETING & C... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93,443.00 |
| 02-01-01-040-5080 | MARKETING MANAGER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67,100.00 |
| 02-01-01-040-5220 | COMMUNITY ENGAGEMENT M... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,480.00 |
| 02-01-01-040-5320 | PART-TIME WAGES | 500.00 | 25.00 | 500.00 | 320.00 | 500.00 | 185.00 | 500.00 |
| 02-01-01-040-6070 | MARKETING-PRINTING | 39,874.00 | 41,645.78 | 56,181.00 | 55,891.05 | 66,124.00 | 63,248.47 | 72,877.00 |
| 02-01-01-040-6090 | MARKETING/ADVERTISING | 8,083.00 | 1,148.98 | 15,533.00 | 16,752.16 | 16,280.00 | 16,182.71 | 19,100.00 |
| 02-01-01-040-6290 | VOLUNTEER/SPONSOR RECOG... | 0.00 | 0.00 | 2,500.00 | 960.00 | 2,500.00 | 1,889.64 | 2,500.00 |
| 02-01-01-040-6630 | INFORMATION TECHNOLOGY-... | 6,095.00 | 5,822.69 | 4,495.00 | 4,684.25 | 12,240.00 | 12,985.44 | 15,468.00 |
| 02-01-01-040-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,468.00 |
| 02-01-01-040-7270 | MARKETING SUPPLIES | 3,221.00 | 2,863.28 | 8,191.00 | 6,517.48 | 20,212.00 | 20,948.30 | 8,900.00 |
| 02-03-03-003-7450 | SAFETY SUPPLIES - GENERAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,400.00 |
| 02-20-01-001-5200 | GUEST SERVICES-RAC | 12,550.00 | 8,827.77 | 10,752.00 | 11,310.44 | 11,900.00 | 11,314.87 | 6,912.00 |
| 02-20-01-001-6800 | UTILITIES-RAC | 1,700.00 | 1,580.90 | 1,610.00 | 1,114.95 | 1,350.00 | 2,015.23 | |
| 02-25-01-001-5180 | REC MGR-ACTIVE ADULT SERVI... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,977.00 |
| 02-25-01-001-5320 | PART-TIME WAGES-PTCC | 2,800.00 | 0.00 | 2,800.00 | 305.85 | 3,160.00 | 4,084.82 | 4,608.00 |

Total Recreation Detail Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|--------------------------------|--|----------------|--------------|----------------|--------------|--------------|-------------|
| | | Defined Budgets | | | | | | |
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-25-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,794.00 |
| 02-25-01-001-6800 | UTILITIES-PTCC | 4,100.00 | 4,555.36 | 5,440.00 | 4,491.44 | 5,935.00 | 7,211.40 | 6,600.00 |
| 02-25-01-001-7010 | OFFICE SUPPLIES-PTCC | 800.00 | 510.24 | 400.00 | 561.88 | 1,100.00 | 684.26 | 550.00 |
| 02-25-01-001-7760 | BUILDING REPAIRS-PTCC | 5,000.00 | 108.88 | 0.00 | 4,006.15 | 5,000.00 | 5,012.98 | 5,000.00 |
| 02-25-01-135-5320 | PART-TIME WAGES-PTCC RENT... | 1,853.00 | 1,840.06 | 1,680.00 | 4,902.04 | 3,000.00 | 7,316.26 | 3,264.00 |
| 02-25-01-135-6150 | EQUIPMENT RENTALS - PTCC | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | 0.00 | 700.00 |
| 02-25-03-003-7450 | SAFETY SUPPLIES - PTCC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 530.00 |
| 02-25-30-999-5320 | PART TIME WAGES-ACTIVE AD... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,800.00 |
| 02-25-48-999-6110 | CONTRACTUAL EXP-YOUTH NO... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,594.00 |
| 02-25-95-130-6170 | ADMISSION FEES-ACTIVE ADUL... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,000.00 |
| 02-25-95-130-6180 | TRANSPORTAION FEES-ACTIVE ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 02-25-95-160-5320 | PART TIME WAGES-ACTIVE AD... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,902.00 |
| 02-25-95-160-7220 | EQUIPMENT-ACTIVE ADULT FI... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 |
| 02-25-95-999-6110 | CONTRACTUAL EXP-PTCC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,101.00 |
| 02-25-95-999-7210 | SUPPLIES-ACTIVE ADULT NON ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,955.00 |
| 02-35-01-001-5200 | BUILDING ATTENDANT-STREA... | 3,648.00 | 1,235.50 | 6,384.00 | 5,808.65 | 8,192.00 | 6,667.53 | 6,800.00 |
| 02-35-01-001-5240 | REC SUPERVISOR-DANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,000.00 |
| 02-35-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,543.00 |
| 02-35-01-001-6800 | UTILITIES-STREAMS | 4,900.00 | 5,019.80 | 5,050.00 | 4,147.93 | 5,670.00 | 4,674.20 | 4,670.00 |
| 02-35-01-001-7010 | OFFICE SUPPLIES-STREAMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34.03 | |
| 02-35-02-002-6680 | CONTRACTUAL PARK SERVICES... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 564.00 |
| 02-35-03-003-6680 | CONTRACTUAL PARK SERVICES... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 475.00 |
| 02-35-03-003-7450 | SAFETY SUPPLIES - STREAMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 340.00 |
| 02-35-48-999-5320 | PART-TIME WAGES-YOUTH CLA... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,040.00 |
| 02-35-48-999-7210 | SUPPLIES-YOUTH CLASSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,100.00 |
| 02-35-99-200-5320 | PART TIME WAGES-DANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,513.00 |
| 02-35-99-200-7210 | SUPPLIES-DANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,178.00 |
| 02-35-99-999-5320 | PART TIME WAGES-FAMILY NO... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,465.00 |
| 02-35-99-999-7210 | SUPPLIES-FAMILY NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 |
| 02-40-01-001-5200 | GUEST SERVICES-NTEC | 32,800.00 | 33,549.28 | 38,500.00 | 40,666.06 | 39,700.00 | 43,328.24 | |
| 02-40-01-001-5300 | STAFF APPRECIATION-NTEC | 350.00 | 286.43 | 650.00 | 669.67 | 650.00 | 338.78 | 350.00 |

Total Recreation Detail Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|--------------------------------|--|----------------|--------------|----------------|--------------|--------------|-------------|
| | | 2021 | | 2022 | | 2023 | | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-40-01-001-5310 | FULL TIME STAFF-NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,307.00 |
| 02-40-01-001-5330 | REC SUPT-EQUINE SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,911.00 |
| 02-40-01-001-6240 | TRAVEL EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,150.00 |
| 02-40-01-001-6650 | REFUSE COLLECTION-NTEC | 850.00 | 1,210.16 | 850.00 | 1,092.49 | 1,455.00 | 1,691.07 | 2,160.00 |
| 02-40-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,760.00 |
| 02-40-01-001-6800 | UTILITIES-NTEC | 13,500.00 | 13,760.62 | 14,580.00 | 10,524.64 | 13,920.00 | 11,655.44 | 11,970.00 |
| 02-40-01-001-7010 | OFFICE SUPPLIES-NTEC | 300.00 | 352.02 | 450.00 | 341.39 | 310.00 | 111.13 | 245.00 |
| 02-40-01-001-7350 | STAFF UNIFORMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,185.00 |
| 02-40-01-001-7450 | SAFETY SUPPLIES-NTEC | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 230.38 | |
| 02-40-01-220-7120 | PROPERTY TAXES-NTEC | 10,000.00 | 9,165.62 | 10,000.00 | 9,019.52 | 10,000.00 | 8,897.28 | 10,000.00 |
| 02-40-02-001-7040 | CUSTODIAL SUPPLIES-NTEC | 200.00 | 23.01 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-40-02-001-7760 | BUILDING REPAIRS-NTEC | 4,800.00 | 7,341.21 | 13,800.00 | 8,200.37 | 7,695.00 | 7,845.39 | 9,544.00 |
| 02-40-02-002-6680 | CONTRACTUAL SERVICES-NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| 02-40-03-003-6680 | CONTRACTUAL SERVICES - NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 |
| 02-40-03-003-7450 | SAFETY SUPPLIES - NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 340.00 |
| 02-40-99-140-5320 | PART-TIME WAGES-SPECIAL EV... | 1,700.00 | 748.50 | 3,173.00 | 2,352.50 | 3,095.00 | 2,012.00 | 3,416.00 |
| 02-40-99-140-6110 | CONTRACTUAL EXPENSE | 300.00 | 2,565.00 | 5,130.00 | 2,520.00 | 500.00 | 675.00 | 500.00 |
| 02-40-99-140-7210 | SUPPLIES-SPECIAL EVENTS | 850.00 | 277.62 | 1,100.00 | 1,852.76 | 2,075.00 | 2,284.41 | 1,613.00 |
| 02-40-99-210-5320 | PART-TIME WAGES-RIDING LES... | 21,500.00 | 29,781.56 | 26,871.00 | 30,216.51 | 28,197.00 | 27,799.03 | 36,437.00 |
| 02-40-99-210-6340 | FERRIER SERVICES | 6,870.00 | 7,815.00 | 9,900.00 | 6,455.00 | 8,625.00 | 8,175.00 | 8,283.00 |
| 02-40-99-210-6350 | VETERINARY SERVICES | 10,500.00 | 14,908.92 | 11,300.00 | 17,166.28 | 12,950.00 | 18,749.50 | 18,991.00 |
| 02-40-99-210-6650 | REFUSE COLLECTION-RIDING LE... | 6,600.00 | 5,989.25 | 6,600.00 | 7,299.80 | 7,280.00 | 7,420.00 | 8,775.00 |
| 02-40-99-210-7210 | SUPPLIES-RIDING LESSONS | 38,730.00 | 32,647.47 | 50,647.00 | 64,850.43 | 35,850.00 | 37,904.95 | 46,229.00 |
| 02-40-99-210-7220 | EQUIPMENT-RIDING LESSONS | 2,000.00 | 1,435.83 | 2,000.00 | 5,480.47 | 11,320.00 | 7,202.76 | 12,000.00 |
| 02-40-99-220-5320 | PART-TIME WAGES-BOARDING | 46,800.00 | 47,412.65 | 53,716.00 | 48,472.03 | 43,833.00 | 52,805.23 | 57,919.00 |
| 02-40-99-220-6650 | REFUSE COLLECTION-BOARDING | 9,900.00 | 9,325.75 | 8,580.00 | 10,611.29 | 10,920.00 | 11,130.00 | 10,725.00 |
| 02-40-99-220-7210 | SUPPLIES-BOARDING | 32,490.00 | 20,795.26 | 20,363.00 | 22,631.77 | 27,780.00 | 28,546.82 | 23,685.00 |
| 02-40-99-220-7240 | FEE FOR SERVICES-BOARDING | 100.00 | 0.00 | 100.00 | 103.70 | 50.00 | 94.60 | 50.00 |
| 02-40-99-602-7320 | TACK SHOP PRODUCT-NTEC | 460.00 | 300.00 | 460.00 | 0.00 | 550.00 | 0.00 | |
| 02-50-01-170-5235 | REC MANAGER-ATHLETICS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67,920.00 |
| 02-50-01-170-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,558.00 |

Total Recreation Detail Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

| | | Defined Budgets | | | | | | |
|-----------------------------------|-------------------------------|-----------------|----------------|--------------|----------------|--------------|--------------|-------------|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-50-25-999-5320 | PART-TIME WAGES-EC NON SP... | 0.00 | 504.77 | 2,022.00 | 884.25 | 2,028.00 | 684.00 | |
| 02-50-25-999-7210 | SUPPLIES-EC NON SPEC FAC | 400.00 | 2,232.04 | 840.00 | 2,056.64 | 1,400.00 | 922.30 | |
| 02-50-25-999-7220 | EQUIPMENT-EC NON SPEC FAC | 50.00 | 24.88 | 100.00 | 382.72 | 100.00 | 0.00 | |
| 02-50-30-112-5320 | PART-TIME WAGES-ATHLETIC L... | 624.00 | 950.04 | 1,496.00 | 161.00 | 1,224.00 | 21.00 | 1,475.00 |
| 02-50-30-112-6040 | CONTRACTED SRV-ATHLETIC L... | 1,050.00 | 1,418.00 | 3,040.00 | 1,488.00 | 2,400.00 | 2,324.00 | 1,500.00 |
| 02-50-30-112-7210 | SUPPLIES-ATHLETIC LEAGUES | 950.00 | 150.00 | 1,532.00 | 1,520.85 | 1,532.00 | 70.81 | 908.00 |
| 02-50-30-160-5320 | PART-TIME WAGES-FITNESS | 0.00 | 0.00 | 2,160.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-30-999-5320 | PART-TIME WAGES-ADULT | 1,003.00 | 588.00 | 1,651.00 | 0.00 | 1,584.00 | 1,060.00 | |
| 02-50-48-111-5320 | PART-TIME WAGES-ATHLETIC C... | 8,540.00 | 14,822.79 | 29,238.00 | 19,799.86 | 25,206.00 | 18,625.51 | 20,002.00 |
| 02-50-48-111-7210 | SUPPLIES-ATHLETIC CLASSES | 1,200.00 | 486.54 | 3,910.00 | 6,733.73 | 7,078.00 | 5,720.59 | 7,353.00 |
| 02-50-48-112-5320 | PART-TIME WAGES-ATHLETIC L... | 7,392.00 | 6,090.71 | 11,056.00 | 16,492.00 | 16,857.00 | 18,755.50 | 22,458.00 |
| 02-50-48-112-6040 | CONTRACTED SRV-ATHLETIC L... | 12,240.00 | 0.00 | 18,000.00 | 19,393.00 | 19,080.00 | 49,535.00 | 34,299.00 |
| 02-50-48-112-7210 | SUPPLIES-ATHLETIC LEAGUES | 12,356.00 | 22,172.64 | 18,082.00 | 37,255.16 | 28,996.00 | 49,232.44 | 47,160.00 |
| 02-50-48-113-6110 | CONTRACTUAL EXP-ATHLETICS | 38,896.00 | 44,902.90 | 35,113.00 | 44,426.00 | 44,863.00 | 65,350.44 | 61,098.00 |
| 02-50-48-145-5320 | PART-TIME WAGES-CAMP | 22,040.00 | 38,673.15 | 47,263.00 | 61,995.86 | 75,240.00 | 77,627.74 | 104,066.00 |
| 02-50-48-145-6170 | ADMISSION FEES-CAMP | 8,625.00 | 3,470.41 | 10,450.00 | 19,361.18 | 16,600.00 | 30,622.24 | 33,910.00 |
| 02-50-48-145-6180 | TRANSPORTATION FEES-CAMP | 3,000.00 | 0.00 | 3,000.00 | 5,690.25 | 6,000.00 | 9,431.52 | 10,000.00 |
| 02-50-48-145-7210 | SUPPLIES-CAMP | 1,500.00 | 2,630.69 | 3,130.00 | 4,651.19 | 5,370.00 | 5,285.01 | 9,420.00 |
| 02-50-48-170-5320 | PART-TIME WAGES-YOUTH AT... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-48-999-6110 | CONTRACTUAL EXP-YOUTH NO... | 9,796.00 | 26,896.95 | 21,518.00 | 32,238.05 | 10,983.00 | 19,257.50 | |
| 02-50-90-999-5320 | PART-TIME WAGES-TEEN NON ... | 36.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-90-999-7210 | SUPPLIES-TEEN NON SPEC PROG | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-95-130-6170 | ADMISSION FEES-ACTIVE ADUL... | 2,115.00 | 693.60 | 3,000.00 | 3,760.19 | 3,150.00 | 14,986.30 | |
| 02-50-95-130-6180 | TRANSPORTATION FEES-ACTIVE... | 1,600.00 | 700.00 | 2,100.00 | 99.05 | 3,820.00 | 0.00 | |
| 02-50-95-160-5320 | PART-TIME WAGES-ACTIVE AD... | 1,712.00 | 52.75 | 1,800.00 | 7,888.25 | 5,580.00 | 4,905.50 | |
| 02-50-95-160-7220 | EQUIPMENT-ACTIVE ADULT FI... | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | 439.67 | |
| 02-50-95-999-6110 | CONTRACTUAL EXP-ACT ADULT... | 3,520.00 | 3,660.00 | 3,900.00 | 6,615.00 | 4,480.00 | 7,026.65 | |
| 02-50-95-999-7210 | SUPPLIES-ACTIVE ADULT NON ... | 4,749.00 | 3,736.09 | 8,020.00 | 4,770.68 | 5,913.00 | 11,181.89 | |
| 02-50-99-140-5320 | PART-TIME WAGES-SPECIAL EV... | 0.00 | 0.00 | 0.00 | 441.00 | 2,948.00 | 466.50 | 1,500.00 |
| 02-50-99-140-6040 | CONTRACTED SRV-SPECIAL EV... | 2,110.00 | 4,139.92 | 2,000.00 | 2,871.46 | 3,050.00 | 6,976.95 | 39,600.00 |
| 02-50-99-140-7210 | SUPPLIES-SPECIAL EVENTS | 7,408.00 | 12,144.25 | 17,186.00 | 20,409.36 | 24,770.00 | 20,474.46 | 19,210.00 |

Total Recreation Detail Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|-------------------------------|--|----------------|--------------|----------------|--------------|--------------|-----------|
| | | Defined Budgets | | | | | | |
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | Budget |
| 02-50-99-140-7220 | EQUIPMENT-SPECIAL EVENTS | 2,750.00 | 5,498.01 | 1,750.00 | 1,805.59 | 1,600.00 | 636.45 | |
| 02-50-99-165-6110 | CONTRACTUAL EXP-PATRIOTIC ... | 0.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-99-165-6150 | EQUIPMENT RENTALS-PATRIOT... | 0.00 | 0.00 | 1,750.00 | 1,687.50 | 1,800.00 | 175.00 | |
| 02-50-99-165-6280 | FIREWORKS | 0.00 | 0.00 | 18,200.00 | 19,000.00 | 21,500.00 | 20,000.00 | |
| 02-50-99-165-7210 | SUPPLIES-PATRIOTIC PICNIC | 0.00 | 0.00 | 250.00 | 1,026.92 | 300.00 | 0.00 | |
| 02-50-99-200-5320 | PART-TIME WAGES-DANCE | 8,744.00 | 6,942.47 | 13,800.00 | 10,104.25 | 8,556.75 | 12,941.46 | |
| 02-50-99-200-7210 | SUPPLIES-DANCE | 5,425.00 | 6,810.32 | 10,655.00 | 6,977.55 | 16,209.88 | 11,591.88 | |
| 02-50-99-999-5320 | PART TIME WAGES-FAMILY NO... | 0.00 | 0.00 | 0.00 | 0.00 | 1,294.00 | 4,642.00 | |
| 02-50-99-999-7210 | SUPPLIES-FAMILY NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 98.60 | |
| 02-60-01-001-5200 | GUEST SERVICES-OSP | 6,215.00 | 4,694.57 | 7,074.00 | 5,412.87 | 6,142.50 | 6,140.93 | 7,135.00 |
| 02-60-01-001-5300 | STAFF APPRECIATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 02-60-01-001-5320 | PART-TIME WAGES-OSP | 44,098.00 | 35,857.38 | 51,930.00 | 39,940.15 | 49,170.00 | 48,546.19 | 54,205.00 |
| 02-60-01-001-6050 | PROFESSIONAL DEVELOPMENT... | 2,000.00 | 2,904.75 | 5,550.00 | 1,439.00 | 4,625.00 | 4,472.52 | 3,130.00 |
| 02-60-01-001-6110 | CONTRACTUAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,951.00 |
| 02-60-01-001-6800 | UTILITIES-OSP | 14,500.00 | 16,188.46 | 19,030.00 | 14,900.06 | 17,830.00 | 17,309.71 | 20,050.00 |
| 02-60-01-001-7010 | OFFICE SUPPLIES-OSP | 350.00 | 271.18 | 820.00 | 899.55 | 1,095.00 | 352.54 | 1,095.00 |
| 02-60-01-001-7300 | POOL CHEMICALS | 10,500.00 | 11,124.43 | 11,500.00 | 9,016.99 | 11,505.00 | 15,113.05 | 14,900.00 |
| 02-60-01-001-7350 | STAFF UNIFORMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,115.00 |
| 02-60-01-001-7450 | SAFETY SUPPLIES-OSP | 825.00 | 649.31 | 875.00 | 667.67 | 1,070.00 | 608.85 | |
| 02-60-02-001-7310 | POOL SUPPLIES | 3,215.00 | 2,333.34 | 3,650.00 | 3,428.31 | 5,173.50 | 4,746.57 | 1,605.00 |
| 02-60-02-001-7760 | BUILDING REPAIRS-OSP | 2,000.00 | 17,863.61 | 2,000.00 | 25,419.35 | 2,000.00 | 646.64 | 6,000.00 |
| 02-60-02-001-7780 | EQUIPMENT REPAIRS-OSP | 8,950.00 | 3,911.30 | 12,495.00 | 12,285.75 | 6,231.00 | 12,526.15 | 6,301.00 |
| 02-60-03-003-7450 | SAFETY SUPPLIES - OSP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 270.00 |
| 02-60-99-140-7210 | SUPPLIES-OSP SPEC EVNTS | 300.00 | 0.00 | 300.00 | 202.13 | 300.00 | 154.02 | 300.00 |
| 02-60-99-601-5320 | PART-TIME WAGES-SWIM LES... | 22,070.00 | 28,870.67 | 31,215.00 | 30,414.02 | 37,290.00 | 36,259.19 | 42,836.00 |
| 02-70-01-001-5170 | REC MGR-FACILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,900.00 |
| 02-70-01-001-5200 | GUEST SERVICES-PARC | 0.00 | 0.00 | 0.00 | 0.00 | 43,571.00 | 57,100.43 | 44,844.00 |
| 02-70-01-001-5201 | BUILDING ATTENDANT-PARC | 30,682.00 | 40,563.61 | 68,925.00 | 70,500.78 | 33,005.50 | 32,793.39 | 33,679.00 |
| 02-70-01-001-5310 | FULL TIME STAFF-PARC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,280.00 |
| 02-70-01-001-5320 | PART-TIME WAGES-CUSTODIAN | 0.00 | 0.00 | 0.00 | 0.00 | 21,216.00 | 14,709.08 | 21,840.00 |
| 02-70-01-001-6030 | TELEPHONE/INTERNET-PARC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

Total Recreation Detail Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|--------------------------------|--|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| | | Defined Budgets | | | | | | |
| | | 2021 Total Budget | 2021 Total Activity | 2022 Total Budget | 2022 Total Activity | 2023 Total Budget | 2023 YTD Activity | 2024 2024 Budget |
| 02-70-01-001-6630 | I.T. SOFTWARE - PARC | 0.00 | 0.00 | 1,000.00 | 967.84 | 0.00 | 0.00 | |
| 02-70-01-001-6633 | I.T. - HARDWARE - PARC | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 151.25 | 1,000.00 |
| 02-70-01-001-6635 | IT RECURRING SERVICES-PARC | 25,956.00 | 23,703.78 | 25,980.00 | 21,573.05 | 24,600.00 | 22,599.89 | 23,100.00 |
| 02-70-01-001-6650 | REFUSE COLLECTION-PARC | 4,800.00 | 4,192.00 | 4,200.00 | 6,376.85 | 6,240.00 | 6,453.43 | 6,600.00 |
| 02-70-01-001-6680 | CONTRACTUAL SERVICES-PARC | 25,711.00 | 15,865.51 | 28,756.00 | 32,611.23 | 34,348.00 | 35,530.81 | 36,255.00 |
| 02-70-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,375.00 |
| 02-70-01-001-6800 | UTILITIES-PARC | 30,500.00 | 16,378.56 | 20,700.00 | 13,522.55 | 17,990.00 | 17,282.06 | 16,700.00 |
| 02-70-01-001-7010 | OFFICE SUPPLIES-PARC | 2,000.00 | 1,909.32 | 2,000.00 | 1,468.69 | 2,535.00 | 1,776.34 | 2,645.00 |
| 02-70-01-001-7040 | CUSTODIAL SUPPLIES-PARC | 4,000.00 | 4,399.64 | 5,000.00 | 5,708.05 | 5,500.00 | 7,897.20 | 7,500.00 |
| 02-70-01-001-7350 | STAFF UNIFORMS-PARC | 750.00 | 484.00 | 500.00 | 656.00 | 792.00 | 1,057.65 | 992.00 |
| 02-70-01-160-5203 | FITNESS ATTENDANT | 15,300.00 | 33.69 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-70-02-001-7760 | BUIDING REPAIRS - PARC | 5,720.00 | 3,220.64 | 10,600.00 | 31,051.39 | 29,930.00 | 38,629.34 | 33,500.00 |
| 02-70-03-003-7450 | SAFETY SUPPLIES - PARC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,590.00 |
| 02-70-25-150-5320 | PART-TIME WAGES-GA | 27,336.00 | 64,325.91 | 103,864.00 | 87,676.26 | 92,578.35 | 93,306.83 | 121,467.00 |
| 02-70-25-150-6050 | PROFESSIONAL DEVELOPMENT... | 200.00 | 288.00 | 900.00 | 76.00 | 1,800.00 | 0.00 | 450.00 |
| 02-70-25-150-7210 | SUPPLIES-GA | 2,500.00 | 3,305.87 | 9,000.00 | 5,499.21 | 9,000.00 | 8,628.07 | 10,875.00 |
| 02-70-25-150-7350 | STAFF UNIFORMS-GA | 750.00 | 615.00 | 900.00 | 894.00 | 1,000.00 | 717.50 | 500.00 |
| 02-70-25-999-5190 | REC MGR-EARLY CHILDHOOD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,146.00 |
| 02-70-25-999-5320 | PART-TIME WAGES-EC NON SP... | 1,841.00 | 13,903.01 | 12,421.00 | 17,835.70 | 12,316.00 | 19,120.83 | 19,127.00 |
| 02-70-25-999-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,658.00 |
| 02-70-25-999-7210 | SUPPLIES-EC NON SPEC PROG | 210.00 | 239.62 | 1,000.00 | 166.37 | 695.00 | 226.51 | 175.00 |
| 02-70-48-999-5320 | PART-TIME WAGES-YOUTH NO... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,440.00 |
| 02-70-48-999-6110 | CONTRACTUAL EXP-YOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 546.00 | 1,477.00 |
| 02-70-48-999-6170 | ADMISSION FEES-YOUTH NON ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,125.00 |
| 02-70-48-999-7210 | SUPPLIES-YOUTH NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 02-70-99-135-5320 | PART-TIME WAGES PARC RENT... | 0.00 | 0.00 | 8,340.00 | 2,800.83 | 4,500.00 | 3,933.66 | 4,304.00 |
| 02-70-99-135-7220 | EQUIPMENT-PARC | 0.00 | 0.00 | 3,100.00 | 1,944.42 | 6,892.00 | 3,283.90 | 14,264.00 |
| 02-70-99-140-5320 | PART-TIME WAGES-RENTAL B-... | 300.00 | 288.00 | 636.00 | 320.50 | 682.00 | 1,914.00 | 810.00 |
| 02-70-99-140-7210 | SUPPLIES-RENTAL B-DAY PARTI... | 500.00 | 333.50 | 600.00 | 969.46 | 630.00 | 1,212.79 | 480.00 |
| 02-70-99-160-6040 | CONTRACTED SRV-FITNESS | 4,755.00 | 2,195.00 | 4,755.00 | 1,870.00 | 2,670.00 | 2,427.14 | 3,320.00 |
| 02-70-99-160-7210 | SUPPLIES-FITNESS | 4,582.00 | 1,413.38 | 3,462.00 | 3,990.31 | 5,505.00 | 3,223.55 | 6,500.00 |

Total Recreation Detail Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|----------------------------------|--|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| | | Defined Budgets | | | | | | |
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-70-99-161-5320 | PART-TIME WAGES-PERSONAL ... | 548.00 | 635.25 | 1,011.00 | 1,655.71 | 2,373.00 | 777.50 | 1,317.00 |
| 02-70-99-162-5320 | PART-TIME WAGES-FITNESS CL... | 6,886.00 | 2,430.78 | 3,760.00 | 4,065.10 | 4,040.50 | 7,492.16 | 3,904.00 |
| 02-70-99-999-6110 | CONTRACTUAL EXP NON SPECIF.. | 6,762.00 | 6,837.50 | 5,880.00 | 2,922.50 | 0.00 | 0.00 | |
| | Expense Total: | 2,160,947.00 | 1,947,680.35 | 3,696,981.00 | 3,360,028.20 | 3,730,656.98 | 3,631,225.36 | 3,556,578.00 |
| Fund: 02 - RECREATION | Surplus (Deficit): | 129,192.00 | 718,407.09 | -1,094,697.00 | -272,111.91 | -921,915.98 | -266,885.80 | -272,466.00 |
| | Report Surplus (Deficit): | 129,192.00 | 718,407.09 | -1,094,697.00 | -272,111.91 | -921,915.98 | -266,885.80 | -272,466.00 |

Volunteers for Haunted Hayrides - Fall 2023



Marketing

General

Marketing is part of the Recreation Fund. Marketing is responsible for District-wide marketing and promotion efforts along with the District's brand and image. They are also responsible for the development and distribution of public information, media releases, public relations, the District's website, and social media sites. Marketing seeks outside revenue sources through community partnerships for special events, advertising in the activity guide, and throughout the District.

The Marketing function accounts for approximately 10% of the total expenses in the Recreation Fund. In previous years, the majority of Marketing salaries were included with general administrative expenses. The general ledger coding structure for these expenses has been revised to more accurately show the true expenses of the department. There is no change to Marketing staff, but due to the restructure, it allows an easier and more accurate way to track all costs associated with Marketing.

Revenues

Revenues consists of sponsorships and advertising sales. In 2023, both sponsorships and advertising sales were budgeted at \$15,000 a piece. The total budget for sponsorships increased to \$20,000 for 2024 after \$19,121 was raised in 2023. The budget total for advertising sales also increased to \$20,000 after \$19,395 was raised in 2023. The District continues to strive to increase its sponsorships and advertising in the year ahead.

Expenses

The primary marketing expense is the production and distribution of the activity guide. Located in the marketing/printing line, activity guide production and delivery accounts for approximately 50% of the total marketing budget. Other marketing expenses in the marketing/printing expense category include mesh banners for the ballfields at Bott Park; a welcome trifold for the Chamber of Commerce that is disbursed to new residents; and special event flags to attract attention to the various events put on by the department.

The marketing/advertising budget increased slightly from 2023 in order to account for an updated digital tour of PARC, as well as increased amounts of promotional giveaways. The marketing/information technology budget increased slightly to account for fees associated with various software. The marketing department supplies budget decreased significantly with several larger items moved to the Parks Department-parks improvement non-capital account.

Each year the marketing team develops a marketing plan based on statistical data from the website, social media and program registration outcomes of the previous year. The budget is based on the results of the previous year's efforts. For 2024, marketing efforts will continue to emphasize directing traffic to the website and online registration system via all marketing mediums and materials. In order to continue to place an emphasis on electronic communication (website, social media, email, e-newsletter), the District is working on integrating its registration site with its content site for a better customer experience. This is a budgeted capital project.

Breakfast With Santa - Winter 2023



 Marketing Worksheet

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | Defined Budgets | | | | | | |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| ProgramType: 040 - MARKETING | | | | | | | | |
| Revenue | | | | | | | | |
| 02-01-01-040-4160 | ADVERTISING SALES-MARKETI... | 15,000.00 | 22,370.00 | 15,000.00 | 19,095.00 | 15,000.00 | 19,395.00 | 20,000.00 |
| | Revenue Total: | 15,000.00 | 22,370.00 | 15,000.00 | 19,095.00 | 15,000.00 | 19,395.00 | 20,000.00 |
| Expense | | | | | | | | |
| 02-01-01-040-5040 | DIRECTOR OF MARKETING & C... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93,443.00 |
| 02-01-01-040-5080 | MARKETING MANAGER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67,100.00 |
| 02-01-01-040-5220 | COMMUNITY ENGAGEMENT M... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,480.00 |
| 02-01-01-040-5320 | PART-TIME WAGES | 500.00 | 25.00 | 500.00 | 320.00 | 500.00 | 185.00 | 500.00 |
| 02-01-01-040-6070 | MARKETING-PRINTING | 39,874.00 | 41,645.78 | 56,181.00 | 55,891.05 | 66,124.00 | 63,248.47 | 72,877.00 |
| 02-01-01-040-6090 | MARKETING/ADVERTISING | 8,083.00 | 1,148.98 | 15,533.00 | 16,752.16 | 16,280.00 | 16,182.71 | 19,100.00 |
| 02-01-01-040-6290 | VOLUNTEER/SPONSOR RECOG... | 0.00 | 0.00 | 2,500.00 | 960.00 | 2,500.00 | 1,889.64 | 2,500.00 |
| 02-01-01-040-6630 | INFORMATION TECHNOLOGY-... | 6,095.00 | 5,822.69 | 4,495.00 | 4,684.25 | 12,240.00 | 12,985.44 | 15,468.00 |
| 02-01-01-040-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,468.00 |
| 02-01-01-040-7270 | MARKETING SUPPLIES | 3,221.00 | 2,863.28 | 8,191.00 | 6,517.48 | 20,212.00 | 20,948.30 | 8,900.00 |
| | Expense Total: | 57,773.00 | 51,505.73 | 87,400.00 | 85,124.94 | 117,856.00 | 115,439.56 | 377,836.00 |
| ProgramType: 040 - MARKETING Surplus (Deficit): | | -42,773.00 | -29,135.73 | -72,400.00 | -66,029.94 | -102,856.00 | -96,044.56 | -357,836.00 |
| Report Surplus (Deficit): | | -42,773.00 | -29,135.73 | -72,400.00 | -66,029.94 | -102,856.00 | -96,044.56 | -357,836.00 |

Great Adventures & Early Childhood

General

The Great Adventures program for preschoolers includes participants that range in age from 2 ½ to 5 years old. The program runs nine consecutive months. Great Adventures offers children opportunities for social, intellectual, physical, and emotional growth through a balance of both child-led and teacher-guided play.

Revenues & Expenses

The Great Adventures & Early Childhood Program exceeded budgeted revenues in 2023 by about \$155,000. Staff has increased the budgeted revenue from \$520,754 in 2023 to \$601,910 in the 2024 budget, a difference of \$81,154. The early childhood program area has grown with programs like Lunch Bunch, Big Discoveries, and Little Explorers.

For 2024, Great Adventures and Early Childhood Programs staff projects program revenue to exceed program expense by \$190,974.



Great Adventures Preschool Outside Play - Spring 2023



Great Adventures Preschool Graduation - Spring 2023



Great Adventures Preschool Classroom - Spring 2023



Great Adventures Preschool Classroom - Spring 2023

Great Adventures & Early Childhood Worksheet

Budget Worksheet Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | | | | | | | Defined Budgets | |
|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| Fund: 02 - RECREATION | | | | | | | | | |
| Revenue | | | | | | | | | |
| 02-50-25-999-4050 | PROG REV-EC NON SPEC FAC | 2,112.00 | 8,690.60 | 4,800.00 | -152.00 | 5,600.00 | 3,809.00 | | |
| 02-50-30-999-4050 | PROG REV-ADULT | 1,200.00 | 760.00 | 2,760.00 | 0.00 | 2,083.00 | 1,312.00 | | |
| 02-50-48-145-4050 | PROG REV-CAMP | 49,575.00 | 95,909.37 | 98,090.00 | 196,852.43 | 186,750.00 | 266,340.93 | 268,500.00 | |
| 02-50-48-999-4120 | CONTRACTUAL REV-YOUTH N... | 14,555.00 | 42,005.48 | 30,409.00 | 41,528.02 | 15,990.00 | 28,354.38 | | |
| 02-50-90-999-4050 | PROG REV-TEEN NON SPEC PR... | 325.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 02-50-95-999-4050 | PROG REV-ACT ADULT NON SP... | 5,348.00 | 4,182.35 | 9,670.00 | 7,257.20 | 5,130.00 | 13,097.03 | | |
| 02-50-95-999-4120 | CONTRACTUAL REV-ACT ADULT... | 4,400.00 | 4,680.00 | 5,850.00 | 7,105.00 | 6,272.00 | 8,894.00 | | |
| 02-50-99-999-4050 | PROG REV-FAMILY NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 2,200.00 | 7,108.75 | | |
| 02-70-25-150-4050 | PROG REV-GREAT ADVENTURES | 110,697.00 | 219,852.15 | 214,794.00 | 251,901.93 | 250,269.00 | 269,847.88 | 275,887.00 | |
| 02-70-25-999-4050 | PROG REV-EC NON SPEC PROG | 5,052.00 | 52,190.51 | 42,430.00 | 70,316.50 | 46,460.00 | 77,733.70 | 48,188.00 | |
| 02-70-48-999-4050 | PROG REV-YOUTH NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,225.00 | |
| 02-70-48-999-4120 | CONTRACTUAL REV-YOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,110.00 | |
| 02-70-99-999-4120 | CONTRACTUAL REV-NON SPEC ... | 9,660.00 | 9,441.50 | 8,400.00 | 3,254.00 | 0.00 | 0.00 | | |
| | Revenue Total: | 202,924.00 | 437,911.96 | 417,203.00 | 578,063.08 | 520,754.00 | 676,497.67 | 601,910.00 | |
| Expense | | | | | | | | | |
| 02-50-25-999-5320 | PART-TIME WAGES-EC NON SP... | 0.00 | 504.77 | 2,022.00 | 884.25 | 2,028.00 | 684.00 | | |
| 02-50-25-999-7210 | SUPPLIES-EC NON SPEC FAC | 400.00 | 2,232.04 | 840.00 | 2,056.64 | 1,400.00 | 922.30 | | |
| 02-50-25-999-7220 | EQUIPMENT-EC NON SPEC FAC | 50.00 | 24.88 | 100.00 | 382.72 | 100.00 | 0.00 | | |
| 02-50-30-999-5320 | PART-TIME WAGES-ADULT | 1,003.00 | 588.00 | 1,651.00 | 0.00 | 1,584.00 | 1,060.00 | | |
| 02-50-48-145-5320 | PART-TIME WAGES-CAMP | 22,040.00 | 38,673.15 | 47,263.00 | 61,995.86 | 75,240.00 | 77,627.74 | 104,066.00 | |
| 02-50-48-145-6170 | ADMISSION FEES-CAMP | 8,625.00 | 3,470.41 | 10,450.00 | 19,361.18 | 16,600.00 | 30,622.24 | 33,910.00 | |
| 02-50-48-145-6180 | TRANSPORTATION FEES-CAMP | 3,000.00 | 0.00 | 3,000.00 | 5,690.25 | 6,000.00 | 9,431.52 | 10,000.00 | |
| 02-50-48-145-7210 | SUPPLIES-CAMP | 1,500.00 | 2,630.69 | 3,130.00 | 4,651.19 | 5,370.00 | 5,285.01 | 9,420.00 | |
| 02-50-48-999-6110 | CONTRACTUAL EXP-YOUTH NO... | 9,796.00 | 26,896.95 | 21,518.00 | 32,238.05 | 10,983.00 | 19,257.50 | | |
| 02-50-90-999-5320 | PART-TIME WAGES-TEEN NON ... | 36.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |

Great Adventures & Early Childhood Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Defined Budgets | | | | | | |
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-50-90-999-7210 | SUPPLIES-TEEN NON SPEC PROG | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-95-999-6110 | CONTRACTUAL EXP-ACT ADULT... | 3,520.00 | 3,660.00 | 3,900.00 | 6,615.00 | 4,480.00 | 7,026.65 | |
| 02-50-95-999-7210 | SUPPLIES-ACTIVE ADULT NON ... | 4,749.00 | 3,736.09 | 8,020.00 | 4,770.68 | 5,913.00 | 11,181.89 | |
| 02-50-99-999-5320 | PART TIME WAGES-FAMILY NO... | 0.00 | 0.00 | 0.00 | 0.00 | 1,294.00 | 4,642.00 | |
| 02-50-99-999-7210 | SUPPLIES-FAMILY NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 98.60 | |
| 02-70-25-150-5320 | PART-TIME WAGES-GA | 27,336.00 | 64,325.91 | 103,864.00 | 87,676.26 | 92,578.35 | 93,306.83 | 121,467.00 |
| 02-70-25-150-6050 | PROFESSIONAL DEVELOPMENT... | 200.00 | 288.00 | 900.00 | 76.00 | 1,800.00 | 0.00 | 450.00 |
| 02-70-25-150-7210 | SUPPLIES-GA | 2,500.00 | 3,305.87 | 9,000.00 | 5,499.21 | 9,000.00 | 8,628.07 | 10,875.00 |
| 02-70-25-150-7350 | STAFF UNIFORMS-GA | 750.00 | 615.00 | 900.00 | 894.00 | 1,000.00 | 717.50 | 500.00 |
| 02-70-25-999-5190 | REC MGR-EARLY CHILDHOOD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,146.00 |
| 02-70-25-999-5320 | PART-TIME WAGES-EC NON SP... | 1,841.00 | 13,903.01 | 12,421.00 | 17,835.70 | 12,316.00 | 19,120.83 | 19,127.00 |
| 02-70-25-999-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,658.00 |
| 02-70-25-999-7210 | SUPPLIES-EC NON SPEC PROG | 210.00 | 239.62 | 1,000.00 | 166.37 | 695.00 | 226.51 | 175.00 |
| 02-70-48-999-5320 | PART-TIME WAGES-YOUTH NO... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,440.00 |
| 02-70-48-999-6110 | CONTRACTUAL EXP-YOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 546.00 | 1,477.00 |
| 02-70-48-999-6170 | ADMISSION FEES-YOUTH NON ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,125.00 |
| 02-70-48-999-7210 | SUPPLIES-YOUTH NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 02-70-99-999-6110 | CONTRACTUAL EXP NON SPECIF.. | 6,762.00 | 6,837.50 | 5,880.00 | 2,922.50 | 0.00 | 0.00 | |
| | Expense Total: | 94,338.00 | 171,931.89 | 235,859.00 | 253,715.86 | 248,681.35 | 290,385.19 | 410,936.00 |
| | Fund: 02 - RECREATION Surplus (Deficit): | 108,586.00 | 265,980.07 | 181,344.00 | 324,347.22 | 272,072.65 | 386,112.48 | 190,974.00 |
| | Report Surplus (Deficit): | 108,586.00 | 265,980.07 | 181,344.00 | 324,347.22 | 272,072.65 | 386,112.48 | 190,974.00 |

Athletics

General

One of the core program areas is Athletics. The athletic budget is structured into the following categories: Youth Athletic Leagues, Adult Athletic Leagues, Youth Athletic Classes, and Youth Contractual Athletic classes. Youth Athletic leagues include youth basketball, T-ball, futsal and flag football. Currently, the only Adult Athletic Leagues budgeted in 2024 are Adult Softball and Pickleball. The District offers as many classes as possible taught by District employed instructors. Contractual instructors are utilized for contractual athletic classes when it is more effective and efficient, such as karate, summer athletic camps, lacrosse, and tennis. Classes such as volleyball or cheer, when specialized instruction or advanced instruction is needed are also contracted.

Revenues & Expenses

The youth athletic league has a budgeted revenue of \$193,689 and expenses of \$107,800 for a surplus of \$85,889. A surplus of \$70,269 is estimated for youth athletic classes, with revenues of \$160,222 and expenses of \$89,953. For 2024, staff has budgeted revenues on the conservative side and expenses very close to how we finished in 2023 with an overall Athletics revenue of \$353,911 and expenses of \$274,731.



Flag Football League - ProDome - Winter 2024



TBall League - Spring 2023



Basketball League - Winter 2023



Futsal League - Winter 2023

 Athletics Worksheet

Budget Worksheet Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | Defined Budgets | | | | | | |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| Fund: 02 - RECREATION | | | | | | | | |
| Revenue | | | | | | | | |
| 02-50-30-112-4050 | PROG REV-ADULT ATHLETIC LE... | 3,510.00 | 4,124.00 | 7,020.00 | 3,360.00 | 7,200.00 | 7,064.00 | 4,784.00 |
| 02-50-48-110-4050 | PROG REV-BASKETBALL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-48-111-4050 | PROG REV-YOUTH ATHLETIC CL... | 29,952.00 | 71,326.67 | 71,364.00 | 86,895.37 | 80,788.00 | 77,470.33 | 68,732.00 |
| 02-50-48-112-4050 | PROG REV-YOUTH ATHLETIC LE... | 55,320.00 | 108,007.84 | 94,060.00 | 179,053.80 | 123,850.00 | 279,689.35 | 188,905.00 |
| 02-50-48-113-4120 | CONTRACTUAL REV-YOUTH AT... | 68,162.00 | 58,779.59 | 50,162.00 | 85,979.51 | 64,027.00 | 73,852.07 | 91,490.00 |
| 02-50-48-170-4050 | PROG REV-YOUTH ATHLETICS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-48-170-4120 | CONTRACTUAL REV-YOUTH AT... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-95-160-4050 | PROG REV-ACTIVE ADULT FITN... | 7,370.00 | 918.00 | 2,880.00 | 13,381.00 | 9,726.00 | 15,501.65 | |
| 02-50-99-200-4050 | PROG REV-DANCE | 34,080.00 | 70,396.39 | 73,960.00 | 80,031.83 | 67,962.00 | 76,805.55 | |
| | Revenue Total: | 198,394.00 | 313,552.49 | 299,446.00 | 448,701.51 | 353,553.00 | 530,382.95 | 353,911.00 |
| Expense | | | | | | | | |
| 02-50-01-170-5235 | REC MANAGER-ATHLETICS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67,920.00 |
| 02-50-01-170-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,558.00 |
| 02-50-30-112-5320 | PART-TIME WAGES-ATHLETIC L... | 624.00 | 950.04 | 1,496.00 | 161.00 | 1,224.00 | 21.00 | 1,475.00 |
| 02-50-30-112-6040 | CONTRACTED SRV-ATHLETIC L... | 1,050.00 | 1,418.00 | 3,040.00 | 1,488.00 | 2,400.00 | 2,324.00 | 1,500.00 |
| 02-50-30-112-7210 | SUPPLIES-ATHLETIC LEAGUES | 950.00 | 150.00 | 1,532.00 | 1,520.85 | 1,532.00 | 70.81 | 908.00 |
| 02-50-30-160-5320 | PART-TIME WAGES-FITNESS | 0.00 | 0.00 | 2,160.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-48-111-5320 | PART-TIME WAGES-ATHLETIC C... | 8,540.00 | 14,822.79 | 29,238.00 | 19,799.86 | 25,206.00 | 18,625.51 | 20,002.00 |
| 02-50-48-111-7210 | SUPPLIES-ATHLETIC CLASSES | 1,200.00 | 486.54 | 3,910.00 | 6,733.73 | 7,078.00 | 5,720.59 | 7,353.00 |
| 02-50-48-112-5320 | PART-TIME WAGES-ATHLETIC L... | 7,392.00 | 6,090.71 | 11,056.00 | 16,492.00 | 16,857.00 | 18,755.50 | 22,458.00 |
| 02-50-48-112-6040 | CONTRACTED SRV-ATHLETIC L... | 12,240.00 | 0.00 | 18,000.00 | 19,393.00 | 19,080.00 | 49,535.00 | 34,299.00 |
| 02-50-48-112-7210 | SUPPLIES-ATHLETIC LEAGUES | 12,356.00 | 22,172.64 | 18,082.00 | 37,255.16 | 28,996.00 | 49,232.44 | 47,160.00 |
| 02-50-48-113-6110 | CONTRACTUAL EXP-ATHLETICS | 38,896.00 | 44,902.90 | 35,113.00 | 44,426.00 | 44,863.00 | 65,350.44 | 61,098.00 |
| 02-50-48-170-5320 | PART-TIME WAGES-YOUTH AT... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-95-160-5320 | PART-TIME WAGES-ACTIVE AD... | 1,712.00 | 52.75 | 1,800.00 | 7,888.25 | 5,580.00 | 4,905.50 | |

 Athletics Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|-----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-50-90-999-7210 | SUPPLIES-TEEN NON SPEC PROG | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-50-95-999-6110 | CONTRACTUAL EXP-ACT ADULT... | 3,520.00 | 3,660.00 | 3,900.00 | 6,615.00 | 4,480.00 | 7,026.65 | |
| 02-50-95-999-7210 | SUPPLIES-ACTIVE ADULT NON ... | 4,749.00 | 3,736.09 | 8,020.00 | 4,770.68 | 5,913.00 | 11,181.89 | |
| 02-50-99-999-5320 | PART TIME WAGES-FAMILY NO... | 0.00 | 0.00 | 0.00 | 0.00 | 1,294.00 | 4,642.00 | |
| 02-50-99-999-7210 | SUPPLIES-FAMILY NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 98.60 | |
| 02-70-25-150-5320 | PART-TIME WAGES-GA | 27,336.00 | 64,325.91 | 103,864.00 | 87,676.26 | 92,578.35 | 93,306.83 | 121,467.00 |
| 02-70-25-150-6050 | PROFESSIONAL DEVELOPMENT... | 200.00 | 288.00 | 900.00 | 76.00 | 1,800.00 | 0.00 | 450.00 |
| 02-70-25-150-7210 | SUPPLIES-GA | 2,500.00 | 3,305.87 | 9,000.00 | 5,499.21 | 9,000.00 | 8,628.07 | 10,875.00 |
| 02-70-25-150-7350 | STAFF UNIFORMS-GA | 750.00 | 615.00 | 900.00 | 894.00 | 1,000.00 | 717.50 | 500.00 |
| 02-70-25-999-5190 | REC MGR-EARLY CHILDHOOD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,146.00 |
| 02-70-25-999-5320 | PART-TIME WAGES-EC NON SP... | 1,841.00 | 13,903.01 | 12,421.00 | 17,835.70 | 12,316.00 | 19,120.83 | 19,127.00 |
| 02-70-25-999-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,658.00 |
| 02-70-25-999-7210 | SUPPLIES-EC NON SPEC PROG | 210.00 | 239.62 | 1,000.00 | 166.37 | 695.00 | 226.51 | 175.00 |
| 02-70-48-999-5320 | PART-TIME WAGES-YOUTH NO... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,440.00 |
| 02-70-48-999-6110 | CONTRACTUAL EXP-YOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 546.00 | 1,477.00 |
| 02-70-48-999-6170 | ADMISSION FEES-YOUTH NON ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,125.00 |
| 02-70-48-999-7210 | SUPPLIES-YOUTH NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 02-70-99-999-6110 | CONTRACTUAL EXP NON SPECIF.. | 6,762.00 | 6,837.50 | 5,880.00 | 2,922.50 | 0.00 | 0.00 | |
| | Expense Total: | 94,338.00 | 171,931.89 | 235,859.00 | 253,715.86 | 248,681.35 | 290,385.19 | 410,936.00 |
| | Fund: 02 - RECREATION Surplus (Deficit): | 108,586.00 | 265,980.07 | 181,344.00 | 324,347.22 | 272,072.65 | 386,112.48 | 190,974.00 |
| | Report Surplus (Deficit): | 108,586.00 | 265,980.07 | 181,344.00 | 324,347.22 | 272,072.65 | 386,112.48 | 190,974.00 |

Normantown Equestrian Center

General

The Normantown Equestrian Center (NTEC) opened in 2005. It is a 6-acre facility on Normantown Road, just south of 119th Street. The center features a large 78x180-foot indoor riding arena with a heated observation area, a small indoor riding arena, two large outdoor riding arenas, and five paddocks.

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.

NTEC also provides special events, scout troop outings, and a volunteer program. Budgeting consists of accounting for the supplies and services needed to care for the animals and what programming will be offered. It also includes revenue generated by three apartment leases.

Revenues & Expenses

NTEC's 2024 budgeted revenue is estimated at \$400,195. The actual revenue for 2023 is \$404,853. Expenses for 2024 are budgeted at \$489,696 compared to \$266,755 in 2023. The increase in expenses budgeted are due to the allocation of all NTEC salaries (full and part-time); they were previously allocated to the general recreation fund budget, as well as an increase in program supplies and facility costs. The 2024 budget projects a deficit of \$89,501.



Equestrian Summer Camp - Summer 2023



Equestrian Summer Camp - Summer 2023



Equestrian Summer Camp - Summer 2023

Normantown Equestrian Center Worksheet

Budget Worksheet Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | Defined Budgets | | | | | | |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| und: 02 - RECREATION | | | | | | | | |
| Revenue | | | | | | | | |
| 2-40-01-135-4090 | FACILITY RENTALS-NTEC | 30,720.00 | 29,521.00 | 33,360.00 | 35,216.00 | 33,360.00 | 37,035.65 | 40,560.00 |
| 2-40-99-140-4050 | PROG REV-SPECIAL EVENTS | 6,965.00 | 4,681.00 | 8,580.00 | 20,408.00 | 14,335.00 | 18,743.00 | 20,600.00 |
| 2-40-99-140-4090 | FACILITY RENTALS-SPECIAL EV... | 1,500.00 | 1,810.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2-40-99-140-4120 | CONTRACTUAL REV-SPECIAL E... | 600.00 | 2,760.00 | 5,400.00 | 3,390.00 | 1,000.00 | 935.00 | 1,000.00 |
| 2-40-99-210-4050 | PROG REV-RIDING LESSONS | 183,970.00 | 204,145.65 | 199,365.00 | 214,831.86 | 220,875.00 | 253,698.00 | 246,915.00 |
| 2-40-99-210-4260 | SALE OF LESSON HORSE | 0.00 | 0.00 | 5,000.00 | 27,050.00 | 5,000.00 | 1,000.00 | |
| 2-40-99-220-4050 | PROG REV-BOARDING | 113,200.00 | 94,677.12 | 89,700.00 | 92,984.93 | 95,400.00 | 92,698.43 | 90,720.00 |
| 2-40-99-220-4190 | FEES FOR SERVICES-BOARDING | 6,150.00 | 1,510.00 | 800.00 | 490.00 | 400.00 | 743.00 | 400.00 |
| 2-40-99-602-4135 | PRODUCT SALES-NTEC | 650.00 | 160.00 | 650.00 | 80.00 | 650.00 | 0.00 | |
| | Revenue Total: | 343,755.00 | 339,264.77 | 342,855.00 | 394,450.79 | 371,020.00 | 404,853.08 | 400,195.00 |
| Expense | | | | | | | | |
| 2-40-01-001-5200 | GUEST SERVICES-NTEC | 32,800.00 | 33,549.28 | 38,500.00 | 40,666.06 | 39,700.00 | 43,328.24 | |
| 2-40-01-001-5300 | STAFF APPRECIATION-NTEC | 350.00 | 286.43 | 650.00 | 669.67 | 650.00 | 338.78 | 350.00 |
| 2-40-01-001-5310 | FULL TIME STAFF-NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,307.00 |
| 2-40-01-001-5330 | REC SUPT-EQUINE SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,911.00 |
| 2-40-01-001-6240 | TRAVEL EXPENSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,150.00 |
| 2-40-01-001-6650 | REFUSE COLLECTION-NTEC | 850.00 | 1,210.16 | 850.00 | 1,092.49 | 1,455.00 | 1,691.07 | 2,160.00 |
| 2-40-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,760.00 |
| 2-40-01-001-6800 | UTILITIES-NTEC | 13,500.00 | 13,760.62 | 14,580.00 | 10,524.64 | 13,920.00 | 11,655.44 | 11,970.00 |
| 2-40-01-001-7010 | OFFICE SUPPLIES-NTEC | 300.00 | 352.02 | 450.00 | 341.39 | 310.00 | 111.13 | 245.00 |
| 2-40-01-001-7350 | STAFF UNIFORMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,185.00 |
| 2-40-01-001-7450 | SAFETY SUPPLIES-NTEC | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 230.38 | |
| 2-40-01-220-7120 | PROPERTY TAXES-NTEC | 10,000.00 | 9,165.62 | 10,000.00 | 9,019.52 | 10,000.00 | 8,897.28 | 10,000.00 |
| 2-40-02-001-7040 | CUSTODIAL SUPPLIES-NTEC | 200.00 | 23.01 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2-40-02-001-7760 | BUILDING REPAIRS-NTEC | 4,800.00 | 7,341.21 | 13,800.00 | 8,200.37 | 7,695.00 | 7,845.39 | 9,544.00 |

Normantown Equestrian Center Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Defined Budgets | | | | | | |
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-40-02-002-6680 | CONTRACTUAL SERVICES-NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| 02-40-03-003-6680 | CONTRACTUAL SERVICES - NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 |
| 02-40-03-003-7450 | SAFETY SUPPLIES - NTEC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 340.00 |
| 02-40-99-140-5320 | PART-TIME WAGES-SPECIAL EV... | 1,700.00 | 748.50 | 3,173.00 | 2,352.50 | 3,095.00 | 2,012.00 | 3,416.00 |
| 02-40-99-140-6110 | CONTRACTUAL EXPENSE | 300.00 | 2,565.00 | 5,130.00 | 2,520.00 | 500.00 | 675.00 | 500.00 |
| 02-40-99-140-7210 | SUPPLIES-SPECIAL EVENTS | 850.00 | 277.62 | 1,100.00 | 1,852.76 | 2,075.00 | 2,284.41 | 1,613.00 |
| 02-40-99-210-5320 | PART-TIME WAGES-RIDING LES... | 21,500.00 | 29,781.56 | 26,871.00 | 30,216.51 | 28,197.00 | 27,799.03 | 36,437.00 |
| 02-40-99-210-6340 | FERRIER SERVICES | 6,870.00 | 7,815.00 | 9,900.00 | 6,455.00 | 8,625.00 | 8,175.00 | 8,283.00 |
| 02-40-99-210-6350 | VETERINARY SERVICES | 10,500.00 | 14,908.92 | 11,300.00 | 17,166.28 | 12,950.00 | 18,749.50 | 18,991.00 |
| 02-40-99-210-6650 | REFUSE COLLECTION-RIDING LE... | 6,600.00 | 5,989.25 | 6,600.00 | 7,299.80 | 7,280.00 | 7,420.00 | 8,775.00 |
| 02-40-99-210-7210 | SUPPLIES-RIDING LESSONS | 38,730.00 | 32,647.47 | 50,647.00 | 64,850.43 | 35,850.00 | 37,904.95 | 46,229.00 |
| 02-40-99-210-7220 | EQUIPMENT-RIDING LESSONS | 2,000.00 | 1,435.83 | 2,000.00 | 5,480.47 | 11,320.00 | 7,202.76 | 12,000.00 |
| 02-40-99-220-5320 | PART-TIME WAGES-BOARDING | 46,800.00 | 47,412.65 | 53,716.00 | 48,472.03 | 43,833.00 | 52,805.23 | 57,919.00 |
| 02-40-99-220-6650 | REFUSE COLLECTION-BOARDING | 9,900.00 | 9,325.75 | 8,580.00 | 10,611.29 | 10,920.00 | 11,130.00 | 10,725.00 |
| 02-40-99-220-7210 | SUPPLIES-BOARDING | 32,490.00 | 20,795.26 | 20,363.00 | 22,631.77 | 27,780.00 | 28,546.82 | 23,685.00 |
| 02-40-99-220-7240 | FEE FOR SERVICES-BOARDING | 100.00 | 0.00 | 100.00 | 103.70 | 50.00 | 94.60 | 50.00 |
| 02-40-99-602-7320 | TACK SHOP PRODUCT-NTEC | 460.00 | 300.00 | 460.00 | 0.00 | 550.00 | 0.00 | |
| | Expense Total: | 241,700.00 | 239,691.16 | 278,770.00 | 290,526.68 | 266,755.00 | 278,897.01 | 489,696.00 |
| | Fund: 02 - RECREATION Surplus (Deficit): | 102,055.00 | 99,573.61 | 64,085.00 | 103,924.11 | 104,265.00 | 125,956.07 | -89,501.00 |
| | Report Surplus (Deficit): | 102,055.00 | 99,573.61 | 64,085.00 | 103,924.11 | 104,265.00 | 125,956.07 | -89,501.00 |

Prairie Activity & Recreation Center (PARC)

General

The Prairie Activity & Recreation Center (PARC), which opened in January, 2019, is the first recreation center built for the Plainfield Park District. The facility is approximately 40,000 square feet and includes staff offices, registration and 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.

PARC has received Passive House Certification from Chicago-based Passive House Institute US. PARC was the first public recreation center in the State of Illinois and the U.S. to receive the designation.

PARC's construction includes super-efficient insulation and windows to create an air-tight structure that maintains a consistent indoor temperature regardless of outdoor conditions. As a result, PARC is 65% more efficient than buildings of similar size. In 2022, additional solar panels were installed to help the District obtain net zero efficiency at the end of 2023.

Revenues

Staff will focus on retaining and building up its fitness and track memberships in 2024 with increasing program efforts, and new equipment pieces. Memberships have increased in 2023. In 2024 staff has budgeted \$540,167 in revenue, which consists of program user fees and service user fees. The two major revenue areas at the facility are Preschool/Early Childhood at \$275,887, and Fitness Memberships/Admissions at \$167,755.

Expenses

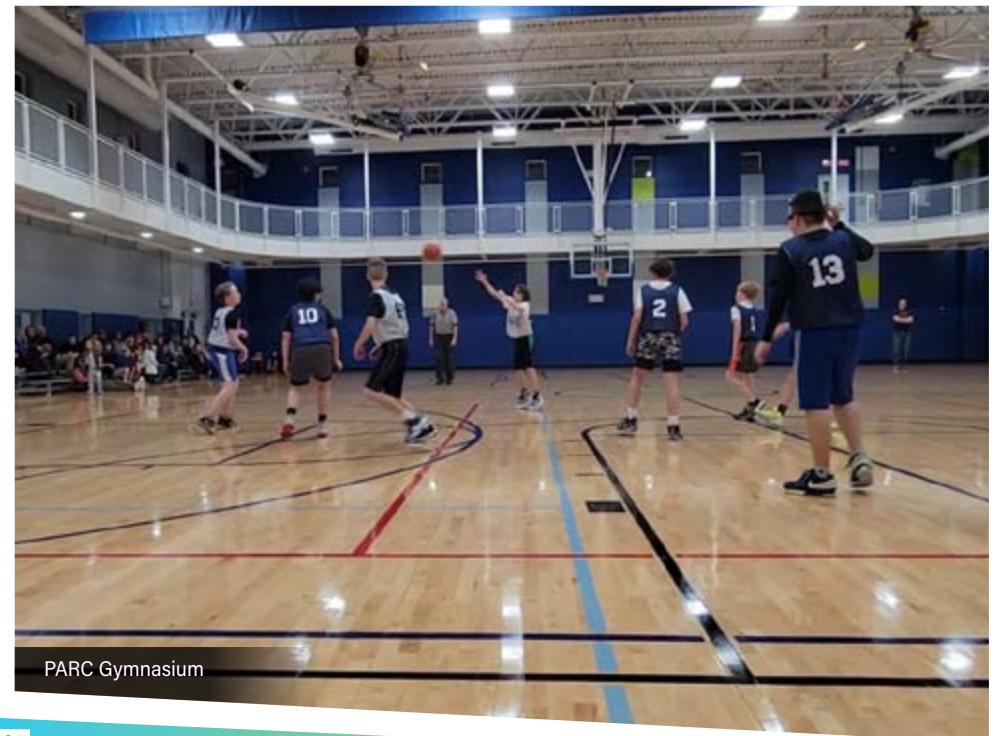
\$33,500 was added to the PARC building budget in 2024 for items such as building repairs, exterior painting and HVAC Filters. Total PARC expenses are budgeted at \$686,239 which now includes all full-time salaries and benefits for those based out of PARC, which were previously reported in Administration. Also included are part-time staff wages for PARC and Preschool/ Early Childhood, fitness and sports equipment, repairs, and supplies.



PARC Multipurpose Room



Prairie Fit



PARC Gymnasium

Prairie Activity & Recreation Center (PARC) Worksheet

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | Defined Budgets | | | | | | |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| Fund: 02 - RECREATION | | | | | | | | |
| Revenue | | | | | | | | |
| 02-70-01-135-4090 | FACILITY RENTALS-PARC | 13,000.00 | 26,854.84 | 22,200.00 | 34,315.55 | 31,080.00 | 38,017.13 | 33,735.00 |
| 02-70-01-602-4130 | CONCESSIONS-PARC | 750.00 | 261.00 | 300.00 | 1,418.00 | 1,000.00 | 1,264.00 | 1,284.00 |
| 02-70-25-150-4050 | PROG REV-GREAT ADVENTURES | 110,697.00 | 219,852.15 | 214,794.00 | 251,901.93 | 250,269.00 | 269,847.88 | 275,887.00 |
| 02-70-25-999-4050 | PROG REV-EC NON SPEC PROG | 5,052.00 | 52,190.51 | 42,430.00 | 70,316.50 | 46,460.00 | 77,733.70 | 48,188.00 |
| 02-70-30-170-4050 | PROG REV-ADULT ATHLETICS | 8,112.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-70-48-999-4050 | PROG REV-YOUTH NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,225.00 |
| 02-70-48-999-4120 | CONTRACTUAL REV-YOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,110.00 |
| 02-70-99-140-4090 | FACILITY RENTALS-BIRTHDAY P... | 1,200.00 | 2,025.00 | 2,700.00 | 4,110.00 | 2,820.00 | 10,692.00 | -5,750.00 |
| 02-70-99-160-4050 | PROG REV-FITNESS | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-70-99-160-4180 | MEMBER PASSES-FITNESS PIF | 43,995.00 | 51,744.89 | 50,000.00 | 89,488.27 | 80,790.00 | 117,574.41 | 120,355.00 |
| 02-70-99-160-4182 | MEMBER PASSES-TRACK | 3,250.00 | 5,910.59 | 4,875.00 | 13,064.50 | 9,685.00 | 13,156.87 | 15,015.00 |
| 02-70-99-160-4183 | MEMBER PASSES-GYM | 2,375.00 | 589.82 | 2,375.00 | 4,160.46 | 2,185.00 | 6,995.82 | 5,985.00 |
| 02-70-99-160-4185 | DAILY ADMISSIONS-FITNESS | 15,525.00 | 5,513.00 | 6,925.00 | 19,930.00 | 21,700.00 | 27,826.00 | 26,400.00 |
| 02-70-99-161-4050 | PROG REV-PERSONAL TRAINING | 3,200.00 | 4,475.20 | 1,600.00 | 1,889.00 | 5,200.00 | 890.00 | 933.00 |
| 02-70-99-162-4050 | PROG REV-FITNESS CLASSES | 14,640.00 | 4,696.85 | 8,325.00 | 6,610.00 | 4,032.00 | 10,780.50 | 8,800.00 |
| 02-70-99-999-4120 | CONTRACTUAL REV-NON SPEC ... | 9,660.00 | 9,441.50 | 8,400.00 | 3,254.00 | 0.00 | 0.00 | |
| | Revenue Total: | 232,256.00 | 383,555.35 | 364,924.00 | 500,458.21 | 455,221.00 | 574,778.31 | 540,167.00 |
| Expense | | | | | | | | |
| 02-70-01-001-5170 | REC MGR-FACILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,900.00 |
| 02-70-01-001-5200 | GUEST SERVICES-PARC | 0.00 | 0.00 | 0.00 | 0.00 | 43,571.00 | 57,100.43 | 44,844.00 |
| 02-70-01-001-5201 | BUILDING ATTENDANT-PARC | 30,682.00 | 40,563.61 | 68,925.00 | 70,500.78 | 33,005.50 | 32,793.39 | 33,679.00 |
| 02-70-01-001-5310 | FULL TIME STAFF-PARC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,280.00 |
| 02-70-01-001-5320 | PART-TIME WAGES-CUSTODIAN | 0.00 | 0.00 | 0.00 | 0.00 | 21,216.00 | 14,709.08 | 21,840.00 |
| 02-70-01-001-6030 | TELEPHONE/INTERNET-PARC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-70-01-001-6630 | I.T. SOFTWARE - PARC | 0.00 | 0.00 | 1,000.00 | 967.84 | 0.00 | 0.00 | |

Prairie Activity & Recreation Center (PARC) Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 |
|-----------------------------------|--------------------------------|--------------|----------------|--------------|----------------|--------------|--------------|-------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| 02-70-01-001-6633 | I.T. - HARDWARE - PARC | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 151.25 | 1,000.00 |
| 02-70-01-001-6635 | IT RECURRING SERVICES-PARC | 25,956.00 | 23,703.78 | 25,980.00 | 21,573.05 | 24,600.00 | 22,599.89 | 23,100.00 |
| 02-70-01-001-6650 | REFUSE COLLECTION-PARC | 4,800.00 | 4,192.00 | 4,200.00 | 6,376.85 | 6,240.00 | 6,453.43 | 6,600.00 |
| 02-70-01-001-6680 | CONTRACTUAL SERVICES-PARC | 25,711.00 | 15,865.51 | 28,756.00 | 32,611.23 | 34,348.00 | 35,530.81 | 36,255.00 |
| 02-70-01-001-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,375.00 |
| 02-70-01-001-6800 | UTILITIES-PARC | 30,500.00 | 16,378.56 | 20,700.00 | 13,522.55 | 17,990.00 | 17,282.06 | 16,700.00 |
| 02-70-01-001-7010 | OFFICE SUPPLIES-PARC | 2,000.00 | 1,909.32 | 2,000.00 | 1,468.69 | 2,535.00 | 1,776.34 | 2,645.00 |
| 02-70-01-001-7040 | CUSTODIAL SUPPLIES-PARC | 4,000.00 | 4,399.64 | 5,000.00 | 5,708.05 | 5,500.00 | 7,897.20 | 7,500.00 |
| 02-70-01-001-7350 | STAFF UNIFORMS-PARC | 750.00 | 484.00 | 500.00 | 656.00 | 792.00 | 1,057.65 | 992.00 |
| 02-70-01-160-5203 | FITNESS ATTENDANT | 15,300.00 | 33.69 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 02-70-02-001-7760 | BUIDING REPAIRS - PARC | 5,720.00 | 3,220.64 | 10,600.00 | 31,051.39 | 29,930.00 | 38,629.34 | 33,500.00 |
| 02-70-03-003-7450 | SAFETY SUPPLIES - PARC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,590.00 |
| 02-70-25-150-5320 | PART-TIME WAGES-GA | 27,336.00 | 64,325.91 | 103,864.00 | 87,676.26 | 92,578.35 | 93,306.83 | 121,467.00 |
| 02-70-25-150-6050 | PROFESSIONAL DEVELOPMENT... | 200.00 | 288.00 | 900.00 | 76.00 | 1,800.00 | 0.00 | 450.00 |
| 02-70-25-150-7210 | SUPPLIES-GA | 2,500.00 | 3,305.87 | 9,000.00 | 5,499.21 | 9,000.00 | 8,628.07 | 10,875.00 |
| 02-70-25-150-7350 | STAFF UNIFORMS-GA | 750.00 | 615.00 | 900.00 | 894.00 | 1,000.00 | 717.50 | 500.00 |
| 02-70-25-999-5190 | REC MGR-EARLY CHILDHOOD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,146.00 |
| 02-70-25-999-5320 | PART-TIME WAGES-EC NON SP... | 1,841.00 | 13,903.01 | 12,421.00 | 17,835.70 | 12,316.00 | 19,120.83 | 19,127.00 |
| 02-70-25-999-6750 | HEALTH, LIFE & DENTAL INSUR... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,658.00 |
| 02-70-25-999-7210 | SUPPLIES-EC NON SPEC PROG | 210.00 | 239.62 | 1,000.00 | 166.37 | 695.00 | 226.51 | 175.00 |
| 02-70-48-999-5320 | PART-TIME WAGES-YOUTH NO... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,440.00 |
| 02-70-48-999-6110 | CONTRACTUAL EXP-YOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 546.00 | 1,477.00 |
| 02-70-48-999-6170 | ADMISSION FEES-YOUTH NON ... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,125.00 |
| 02-70-48-999-7210 | SUPPLIES-YOUTH NON SPEC P... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 02-70-99-135-5320 | PART-TIME WAGES PARC RENT... | 0.00 | 0.00 | 8,340.00 | 2,800.83 | 4,500.00 | 3,933.66 | 4,304.00 |
| 02-70-99-135-7220 | EQUIPMENT-PARC | 0.00 | 0.00 | 3,100.00 | 1,944.42 | 6,892.00 | 3,283.90 | 14,264.00 |
| 02-70-99-140-5320 | PART-TIME WAGES-RENTAL B-... | 300.00 | 288.00 | 636.00 | 320.50 | 682.00 | 1,914.00 | 810.00 |
| 02-70-99-140-7210 | SUPPLIES-RENTAL B-DAY PARTI... | 500.00 | 333.50 | 600.00 | 969.46 | 630.00 | 1,212.79 | 480.00 |
| 02-70-99-160-6040 | CONTRACTED SRV-FITNESS | 4,755.00 | 2,195.00 | 4,755.00 | 1,870.00 | 2,670.00 | 2,427.14 | 3,320.00 |
| 02-70-99-160-7210 | SUPPLIES-FITNESS | 4,582.00 | 1,413.38 | 3,462.00 | 3,990.31 | 5,505.00 | 3,223.55 | 6,500.00 |
| 02-70-99-161-5320 | PART-TIME WAGES-PERSONAL ... | 548.00 | 635.25 | 1,011.00 | 1,655.71 | 2,373.00 | 777.50 | 1,317.00 |

Prairie Activity & Recreation Center (PARC) Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023
Defined Budgets

| | 2021 Total Budget | 2021 Total Activity | 2022 Total Budget | 2022 Total Activity | 2023 Total Budget | 2023 YTD Activity | 2024 2024 Budget |
|---|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| 02-70-99-162-5320 PART-TIME WAGES-FITNESS CL... | 6,886.00 | 2,430.78 | 3,760.00 | 4,065.10 | 4,040.50 | 7,492.16 | 3,904.00 |
| 02-70-99-999-6110 CONTRACTUAL EXP NON SPECIF.. | 6,762.00 | 6,837.50 | 5,880.00 | 2,922.50 | 0.00 | 0.00 | |
| Expense Total: | 202,589.00 | 207,561.57 | 327,290.00 | 317,122.80 | 365,409.35 | 382,791.31 | 686,239.00 |
| Fund: 02 - RECREATION Surplus (Deficit): | 29,667.00 | 175,993.78 | 37,634.00 | 183,335.41 | 89,811.65 | 191,987.00 | -146,072.00 |
| Report Surplus (Deficit): | 29,667.00 | 175,993.78 | 37,634.00 | 183,335.41 | 89,811.65 | 191,987.00 | -146,072.00 |

Ottawa Street Pool

General

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

Revenues

In 2023, the main revenue generator at the Ottawa Street Pool was swim lessons, making up about 50% of the total revenue. Swim lessons in 2023 were budgeted at \$62,410 and finished at \$70,250. Due to that success, in 2024, swim lessons are budgeted at \$79,840. The remaining income consists of season pass sales, daily admissions, and rentals.

Expenses

Ottawa Street Pool is budgeted based on past performance. Staffing figures are based on projected efficiencies to be implemented based on an evaluation of 2023 actual wage expenses when all hours are being worked. Overall, Ottawa Street Pool's budgeted expenditures are \$166,393. The expected increase in expenditures is mainly due to an increase in minimum wage, increase in the cost of pool chemicals, and repairs needed to support an aging facility. The pool is expected to end the season with a projected loss of \$6,471.



Summer 2023



Swim Lessons - Summer 2023



Tiki Bash - Summer 2023



Ottawa Street Pool Worksheet

Budget Worksheet Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | | | | | | | Defined Budgets – | |
|---|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| Fund: 02 - RECREATION | | | | | | | | | |
| Revenue | | | | | | | | | |
| 02-60-99-135-4090 | FACILITY RENTALS-OSP | 3,200.00 | 3,533.00 | 3,400.00 | 7,184.75 | 5,850.00 | 8,838.75 | 7,485.00 | |
| 02-60-99-601-4186 | SWIM LESSON INCOME | 26,456.00 | 55,968.79 | 52,905.00 | 58,979.84 | 62,410.00 | 70,242.15 | 79,840.00 | |
| 02-60-99-999-4180 | SWIM PASSES | 15,666.00 | 18,152.00 | 22,950.00 | 16,637.00 | 18,650.00 | 24,870.00 | 27,590.00 | |
| 02-60-99-999-4185 | SWIM DAILY ADMISSION | 20,145.00 | 29,161.00 | 28,950.00 | 33,209.00 | 32,950.00 | 39,808.00 | 45,007.00 | |
| | Revenue Total: | 65,467.00 | 106,814.79 | 108,205.00 | 116,010.59 | 119,860.00 | 143,758.90 | 159,922.00 | |
| Expense | | | | | | | | | |
| 02-60-01-001-5200 | GUEST SERVICES-OSP | 6,215.00 | 4,694.57 | 7,074.00 | 5,412.87 | 6,142.50 | 6,140.93 | 7,135.00 | |
| 02-60-01-001-5300 | STAFF APPRECIATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | |
| 02-60-01-001-5320 | PART-TIME WAGES-OSP | 44,098.00 | 35,857.38 | 51,930.00 | 39,940.15 | 49,170.00 | 48,546.19 | 54,205.00 | |
| 02-60-01-001-6050 | PROFESSIONAL DEVELOPMENT... | 2,000.00 | 2,904.75 | 5,550.00 | 1,439.00 | 4,625.00 | 4,472.52 | 3,130.00 | |
| 02-60-01-001-6110 | CONTRACTUAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,951.00 | |
| 02-60-01-001-6800 | UTILITIES-OSP | 14,500.00 | 16,188.46 | 19,030.00 | 14,900.06 | 17,830.00 | 17,309.71 | 20,050.00 | |
| 02-60-01-001-7010 | OFFICE SUPPLIES-OSP | 350.00 | 271.18 | 820.00 | 899.55 | 1,095.00 | 352.54 | 1,095.00 | |
| 02-60-01-001-7300 | POOL CHEMICALS | 10,500.00 | 11,124.43 | 11,500.00 | 9,016.99 | 11,505.00 | 15,113.05 | 14,900.00 | |
| 02-60-01-001-7350 | STAFF UNIFORMS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,115.00 | |
| 02-60-01-001-7450 | SAFETY SUPPLIES-OSP | 825.00 | 649.31 | 875.00 | 667.67 | 1,070.00 | 608.85 | | |
| 02-60-02-001-7310 | POOL SUPPLIES | 3,215.00 | 2,333.34 | 3,650.00 | 3,428.31 | 5,173.50 | 4,746.57 | 1,605.00 | |
| 02-60-02-001-7760 | BUILDING REPAIRS-OSP | 2,000.00 | 17,863.61 | 2,000.00 | 25,419.35 | 2,000.00 | 646.64 | 6,000.00 | |
| 02-60-02-001-7780 | EQUIPMENT REPAIRS-OSP | 8,950.00 | 3,911.30 | 12,495.00 | 12,285.75 | 6,231.00 | 12,526.15 | 6,301.00 | |
| 02-60-03-003-7450 | SAFETY SUPPLIES - OSP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 270.00 | |
| 02-60-99-140-7210 | SUPPLIES-OSP SPEC EVNTS | 300.00 | 0.00 | 300.00 | 202.13 | 300.00 | 154.02 | 300.00 | |
| 02-60-99-601-5320 | PART-TIME WAGES-SWIM LES... | 22,070.00 | 28,870.67 | 31,215.00 | 30,414.02 | 37,290.00 | 36,259.19 | 42,836.00 | |
| | Expense Total: | 115,023.00 | 124,669.00 | 146,439.00 | 144,025.85 | 142,432.00 | 146,876.36 | 166,393.00 | |
| Fund: 02 - RECREATION Surplus (Deficit): | | -49,556.00 | -17,854.21 | -38,234.00 | -28,015.26 | -22,572.00 | -3,117.46 | -6,471.00 | |
| | Report Surplus (Deficit): | -49,556.00 | -17,854.21 | -38,234.00 | -28,015.26 | -22,572.00 | -3,117.46 | -6,471.00 | |

Special Events

General

The special events budget category includes special themed programs such as Autumn Family Fun Fest, Haunted Hayrides, Journey to the North Pole, Daddy Daughter Dance, Enchanted Ball and more. Special events are typically a one-day event and often based around popular holidays.

Revenues

The 2024 special events budgeted revenue increased to \$41,355 from \$38,820 in 2023. The reason for the increased revenue in the 2024 budget was based on the actual results in 2023 exceeding expectations. A change in structure of some events, as well as word of mouth have resulted in continued growth in popularity of special events.

Expenses

Expenses for the 2024 budget were increased to \$60,310 from \$55,968, due to the July 3rd firework display and desire to add new elements and increase program efforts. For 2024, special events programs expect a net deficit, but this is a very popular area that brings the community together. The District strives to offer something for everyone and Autumn Family Fun Fest, Party at PARC, Grinchmas and other Welcoming Everyone (WE) events are free to the public with aspects of the event that may cost a small fee such as inflatables, food and drinks. These events provide the largest number of residents at the same time.

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

Haunted Hayrides - Fall 2023



 Special Events Worksheet

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | | | | | | | Defined Budgets | |
|--|-------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|--|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| Facility: 50 - NON-FACILITY SPECIFIC | | | | | | | | | |
| Revenue | | | | | | | | | |
| 02-50-99-140-4050 | PROG REV-SPECIAL EVENTS | 15,577.00 | 27,845.94 | 20,675.00 | 42,576.68 | 26,920.00 | 38,477.00 | 30,355.00 | |
| 02-50-99-165-4130 | CONCESSIONS-PATRIOTIC PICN... | 0.00 | 0.00 | 2,000.00 | 1,100.00 | 1,900.00 | 0.00 | | |
| 02-50-99-165-4290 | SPONSORSHIPS-FIREWORKS | 0.00 | 0.00 | 12,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 11,000.00 | |
| | Revenue Total: | 15,577.00 | 27,845.94 | 34,675.00 | 53,676.68 | 38,820.00 | 48,477.00 | 41,355.00 | |
| Expense | | | | | | | | | |
| 02-50-99-140-5320 | PART-TIME WAGES-SPECIAL EV... | 0.00 | 0.00 | 0.00 | 441.00 | 2,948.00 | 466.50 | 1,500.00 | |
| 02-50-99-140-6040 | CONTRACTED SRV-SPECIAL EV... | 2,110.00 | 4,139.92 | 2,000.00 | 2,871.46 | 3,050.00 | 6,976.95 | 39,600.00 | |
| 02-50-99-140-7210 | SUPPLIES-SPECIAL EVENTS | 7,408.00 | 12,144.25 | 17,186.00 | 20,409.36 | 24,770.00 | 20,474.46 | 19,210.00 | |
| 02-50-99-140-7220 | EQUIPMENT-SPECIAL EVENTS | 2,750.00 | 5,498.01 | 1,750.00 | 1,805.59 | 1,600.00 | 636.45 | | |
| 02-50-99-165-6110 | CONTRACTUAL EXP-PATRIOTIC ... | 0.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | | |
| 02-50-99-165-6150 | EQUIPMENT RENTALS-PATRIOT... | 0.00 | 0.00 | 1,750.00 | 1,687.50 | 1,800.00 | 175.00 | | |
| 02-50-99-165-6280 | FIREWORKS | 0.00 | 0.00 | 18,200.00 | 19,000.00 | 21,500.00 | 20,000.00 | | |
| 02-50-99-165-7210 | SUPPLIES-PATRIOTIC PICNIC | 0.00 | 0.00 | 250.00 | 1,026.92 | 300.00 | 0.00 | | |
| | Expense Total: | 12,268.00 | 21,782.18 | 43,636.00 | 47,241.83 | 55,968.00 | 48,729.36 | 60,310.00 | |
| Facility: 50 - NON-FACILITY SPECIFIC Surplus (Deficit): | | 3,309.00 | 6,063.76 | -8,961.00 | 6,434.85 | -17,148.00 | -252.36 | -18,955.00 | |
| Report Surplus (Deficit): | | 3,309.00 | 6,063.76 | -8,961.00 | 6,434.85 | -17,148.00 | -252.36 | -18,955.00 | |

Other Funds

Liability Insurance Fund

The Liability Insurance Fund Budget represents payments to PDRMA (Park District Risk Management Association) for the District's liability and workers compensation insurance coverage. PDRMA is a risk pool with 160 member agencies for park districts, forest preserve and conservation districts and special recreation associations in Illinois. There was an increase of 6.7%, or \$8,600 in budgeted premiums from 2023 to 2024. This increase is based on an analysis of estimated claims completed by PDRMA. More information on PDRMA can be found on [PDRMA.ORG](https://www.pdrma.org).

IMRF Fund

The IMRF Fund Budget represents payments to the Illinois Municipal Retirement Fund (I.M.R.F.). IMRF began operating in 1941 and is a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF issues a publicly available report that includes financial statement and required supplementary information for the plan as a whole at [IMRF.ORG](https://www.imrf.org).

The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

All hired in positions that are expected to meet or exceed the District's 1000 annual hourly standard must be enrolled in IMRF as participating members. Employees enrolled in IMRF before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested

for pension benefits when they have at least eight years of qualifying service credit. Employees enrolled in IMRF on or after January 1, 2011, are eligible for Tier 2 benefits. Tier 2 employees are vested for pension benefits when they have at least ten years of service. For further information on the District's IMRF plan, please see the [DISTRICT'S 2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT, PAGES 54-67](#).

The District's 2024 budget for the District's contributions to the Illinois Municipal Retirement Fund reflect an 11% decrease, or \$39,450 less than 2023's budget. The District's 2024 contribution to the I.M.R.F. is 12.26% on wages paid to IMRF participating employees, down from 2023's rate of 13.96%.

Park Donation Fund

The Park Donation Fund accounts for revenues derived from developer donations from the District's land/cash ordinance and for costs associated with projects authorized through the District's land/cash ordinance. In fiscal year 2024, the District has budgeted to receive \$375,780 from the Seasons of Plainfield subdivision. The Seasons of Plainfield agreement can be found in [APPENDIX H](#). \$577,928 budgeted as a transfer to the Capital Projects Fund represents funding for the Wheatland Park and 127th North extension (trail) projects.

Special Recreation Fund

The Special Recreation Fund accounts for contributions to NWCSRA (Northern Will County Special Recreation Association) to provide special recreation programs to

our residents. The District's agreement with NWCSRA can be found in [APPENDIX I](#). The fund also includes capital expenditures to facilitate compliance with the Americans with Disabilities Act (ADA). The District's 2024 Special Recreation Fund budget increased by 23%, or \$129,601. This increase is based on an increase in the budget for ADA capital project expenditures and a larger contribution to NWCSRA. The contribution amount is based directly on the amount of the tax levy for the fund and it is anticipated to be \$165,147 higher than the amount received in 2023.

Social Security Fund

The Social Security Fund is used to account for costs associated with participation in the "Social Security Act". The District's 2024 Social Security expense increased by 12%, or \$26,500.00. This is due to an overall increase in wages, based on salary adjustments from the updated full time salary schedule approved in December, 2023.



 Other Funds Worksheet

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | | | | | | | Defined Budgets | |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| Fund: 06 - LIABILITY INSURANCE | | | | | | | | | |
| Revenue | | | | | | | | | |
| 06-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 98,150.00 | 97,521.59 | 107,375.00 | 109,939.90 | 76,535.00 | 77,955.01 | 102,543.00 | |
| 06-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 6,850.00 | 6,960.26 | 7,625.00 | 7,818.07 | 5,465.00 | 5,695.00 | 7,457.00 | |
| 06-01-01-001-4040 | INTEREST ON INVESTMENTS | 400.00 | 49.06 | 200.00 | 500.79 | 250.00 | 2,493.67 | 1,600.00 | |
| | Revenue Total: | 105,400.00 | 104,530.91 | 115,200.00 | 118,258.76 | 82,250.00 | 86,143.68 | 111,600.00 | |
| Expense | | | | | | | | | |
| 06-01-01-001-6410 | GENERAL LIABILITY & WORKERS.. | 139,000.00 | 105,214.12 | 143,000.00 | 110,318.04 | 128,400.00 | 102,373.44 | 137,000.00 | |
| | Expense Total: | 139,000.00 | 105,214.12 | 143,000.00 | 110,318.04 | 128,400.00 | 102,373.44 | 137,000.00 | |
| | Fund: 06 - LIABILITY INSURANCE Surplus (Deficit): | -33,600.00 | -683.21 | -27,800.00 | 7,940.72 | -46,150.00 | -16,229.76 | -25,400.00 | |
| Fund: 07 - I.M.R.F. | | | | | | | | | |
| Revenue | | | | | | | | | |
| 07-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 338,421.00 | 334,359.75 | 293,107.00 | 292,549.43 | 278,570.00 | 277,519.92 | 241,058.00 | |
| 07-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 23,579.00 | 23,952.18 | 20,893.00 | 21,341.73 | 20,430.00 | 20,750.26 | 17,942.00 | |
| 07-01-01-001-4040 | INTEREST ON INVESTMENTS | 150.00 | 48.28 | 75.00 | 733.77 | 400.00 | 3,842.66 | 1,860.00 | |
| | Revenue Total: | 362,150.00 | 358,360.21 | 314,075.00 | 314,624.93 | 299,400.00 | 302,112.84 | 260,860.00 | |
| Expense | | | | | | | | | |
| 07-01-01-001-6510 | IMRF EMPLOYER CONTRIBUTI... | 344,500.00 | 323,530.15 | 352,600.00 | 298,928.08 | 344,450.00 | 319,527.07 | 305,000.00 | |
| | Expense Total: | 344,500.00 | 323,530.15 | 352,600.00 | 298,928.08 | 344,450.00 | 319,527.07 | 305,000.00 | |
| | Fund: 07 - I.M.R.F. Surplus (Deficit): | 17,650.00 | 34,830.06 | -38,525.00 | 15,696.85 | -45,050.00 | -17,414.23 | -44,140.00 | |
| Fund: 12 - PARK DONATION | | | | | | | | | |
| Revenue | | | | | | | | | |
| 12-01-01-001-4780 | SEASONS OF PLAINFIELD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 375,780.00 | |
| 12-01-01-001-4790 | WHITE ASH SUBDIVISION | 0.00 | 0.00 | 0.00 | 3,189.60 | 0.00 | -3,189.60 | | |
| 12-01-01-001-4850 | LENWOOD ESTATES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,189.60 | | |
| 12-01-01-001-4860 | PINE CONE WOODS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,646.00 | | |
| 12-01-01-001-4870 | SPRINGBANK | 0.00 | 0.00 | 85,000.00 | 0.00 | 85,000.00 | 0.00 | | |
| 12-01-01-001-4880 | CREEKSIDE CROSSING SOUTH | 0.00 | 0.00 | 0.00 | 0.00 | 145,273.00 | 145,273.00 | | |

Other Funds Worksheet

| | | For Fiscal: 2023 Period Ending: 12/31/2023 | | | | | | |
|-----------------------------------|---|--|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| | | Defined Budgets | | | | | | |
| | | 2021 Total Budget | 2021 Total Activity | 2022 Total Budget | 2022 Total Activity | 2023 Total Budget | 2023 YTD Activity | 2024 2024 Budget |
| 12-01-01-001-4890 | GREENBRIAR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 299,487.40 | |
| 12-01-01-001-4940 | ASHFORD PLACE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103,986.81 | |
| 12-01-01-001-4960 | LANSDOWNE -RIVER STONE | 0.00 | 357,870.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Revenue Total: | 0.00 | 357,870.00 | 85,000.00 | 3,189.60 | 230,273.00 | 554,393.21 | 375,780.00 |
| | Expense | | | | | | | |
| 12-01-01-001-8600 | TRANSFER TO OTHER FUNDS | 0.00 | 0.00 | 0.00 | 997.96 | 0.00 | 0.00 | 577,928.00 |
| | Expense Total: | 0.00 | 0.00 | 0.00 | 997.96 | 0.00 | 0.00 | 577,928.00 |
| | Fund: 12 - PARK DONATION Surplus (Deficit): | 0.00 | 357,870.00 | 85,000.00 | 2,191.64 | 230,273.00 | 554,393.21 | -202,148.00 |
| | Fund: 14 - SPECIAL RECREATION | | | | | | | |
| | Revenue | | | | | | | |
| 14-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 1,148,989.00 | 1,114,532.50 | 1,165,025.00 | 1,157,660.86 | 1,247,975.00 | 1,244,162.29 | 1,400,527.00 |
| 14-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 80,611.00 | 79,774.88 | 82,975.00 | 84,521.83 | 91,527.00 | 92,920.61 | 104,122.00 |
| 14-01-01-001-4040 | INTEREST ON INVESTMENTS | 5,000.00 | 534.24 | 2,500.00 | 4,845.67 | 2,500.00 | 25,992.00 | 13,000.00 |
| | Revenue Total: | 1,234,600.00 | 1,194,841.62 | 1,250,500.00 | 1,247,028.36 | 1,342,002.00 | 1,363,074.90 | 1,517,649.00 |
| | Expense | | | | | | | |
| 14-01-01-001-5030 | DIRECTOR OF PLANNING | 9,037.00 | 9,535.24 | 9,343.00 | 5,324.68 | 8,142.00 | 9,255.48 | 9,347.00 |
| 14-01-01-001-5070 | DIRECTOR OF RECREATION | 8,128.00 | 8,600.15 | 8,409.00 | 8,695.91 | 8,800.00 | 8,632.07 | 8,704.00 |
| 14-01-01-001-6160 | SPECIAL REC ASSC AGREEMENT... | 614,800.00 | 614,250.00 | 600,000.00 | 618,914.00 | 670,000.00 | 671,180.00 | 752,325.00 |
| 14-01-01-001-6640 | PORTABLE RESTROOM RENTAL | 4,555.00 | 4,100.00 | 4,500.00 | 4,714.13 | 400.00 | 780.96 | |
| 14-01-01-001-8060 | ADA TRANSITION | 75,000.00 | 7,491.49 | 75,000.00 | 9,421.10 | 75,000.00 | 79,582.53 | 50,000.00 |
| 14-01-01-001-8410 | PARK IMPROVEMENTS-CAPITAL | 1,166,000.00 | 933,397.97 | 831,892.00 | 581,446.54 | 1,149,278.27 | 536,355.33 | 1,396,492.05 |
| | Expense Total: | 1,877,520.00 | 1,577,374.85 | 1,529,144.00 | 1,228,516.36 | 1,911,620.27 | 1,305,786.37 | 2,216,868.05 |
| | Fund: 14 - SPECIAL RECREATION Surplus (Deficit): | -642,920.00 | -382,533.23 | -278,644.00 | 18,512.00 | -569,618.27 | 57,288.53 | -699,219.05 |
| | Fund: 15 - SOCIAL SECURITY | | | | | | | |
| | Revenue | | | | | | | |
| 15-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 167,332.00 | 167,179.88 | 206,422.00 | 205,345.82 | 186,298.00 | 187,092.06 | 232,798.00 |
| 15-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 11,668.00 | 11,866.33 | 14,578.00 | 15,044.83 | 13,702.00 | 13,887.96 | 17,202.00 |
| 15-01-01-001-4040 | INTEREST ON INVESTMENTS | 450.00 | 33.04 | 225.00 | 383.85 | 200.00 | 2,028.33 | 1,000.00 |
| | Revenue Total: | 179,450.00 | 179,079.25 | 221,225.00 | 220,774.50 | 200,200.00 | 203,008.35 | 251,000.00 |

 Other Funds Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023
Defined Budgets

| | 2021 Total Budget | 2021 Total Activity | 2022 Total Budget | 2022 Total Activity | 2023 Total Budget | 2023 YTD Activity | 2024 2024 Budget |
|---|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| Expense | | | | | | | |
| 15-01-01-001-6520 SOCIAL SECURITY/MEDICARE P... | 197,800.00 | 194,340.76 | 222,592.00 | 203,525.58 | 216,500.00 | 221,355.04 | 243,000.00 |
| Expense Total: | 197,800.00 | 194,340.76 | 222,592.00 | 203,525.58 | 216,500.00 | 221,355.04 | 243,000.00 |
| Fund: 15 - SOCIAL SECURITY Surplus (Deficit): | -18,350.00 | -15,261.51 | -1,367.00 | 17,248.92 | -16,300.00 | -18,346.69 | 8,000.00 |
| Report Surplus (Deficit): | -677,220.00 | -5,777.89 | -261,336.00 | 61,590.13 | -446,845.27 | 559,691.06 | -962,907.05 |

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, 2024:

| General Obligation Bond Indebtedness @ 12/31/23 | | | |
|---|--------------------|------------------|--------------------|
| ISSUE | PRINCIPAL | INTEREST | TOTAL |
| G.O. Limited Refunding Series 2016A | 605,000 | 35,872 | 640,872 |
| G.O. Limited Series 2017 | 5,725,000 | 592,500 | 6,317,500 |
| G.O. Limited Series 2023 | 142,525 | 5,345 | 147,870 |
| Total | \$6,472,525 | \$633,717 | \$7,106,242 |

The District has three 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 funded 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 \$413,620 in general obligation bonds in February of fiscal year 2023. The 2023 issue will be used on various capital projects and is expected to be retired in the 2025 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. The District has maintained an AA bond rating since 2009 from Standard & Poor's Rating Services on its outstanding debt. The 2017 rating report is the most recent for the District at this time.



Pickleball League - Spring 2023

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 for the 2023 & 2024 fiscal year were derived from estimates for EAV and unrestricted ending fund balances.



Active Adults Outing - Summer 2023

| Fiscal Year | General Obligation Debt | Outstanding Debt as % of Debt Limit | Debt/Capita | % of Equalized Assessed Value | % of Unrestricted Fund Balance |
|-------------|-------------------------|-------------------------------------|-------------|-------------------------------|--------------------------------|
| 2015 | \$4,248,000 | 6.6% | \$40.46 | 0.19% | 273% |
| 2015A | \$3,419,000 | 5.3% | \$32.56 | 0.15% | 189% |
| 2016 | \$2,583,000 | 3.9% | \$24.14 | 0.11% | 115% |
| 2017 | \$11,673,830 | 15.9% | \$108.59 | 0.47% | 447% |
| 2018 | \$11,649,000 | 15.0% | \$108.36 | 0.45% | 423% |
| 2019 | \$10,895,000 | 13.3% | \$101.35 | 0.40% | 404% |
| 2020 | \$10,373,680 | 12.7% | \$96.50 | 0.36% | 463% |
| 2021 | \$10,870,462 | 13.3% | \$101.12 | 0.36% | 453% |
| 2022 | \$9,428,791 | 10.9% | \$87.71 | 0.30% | 383% |
| 2023 | \$8,496,692 | 9.5% | \$79.04 | 0.25% | 450% |
| 2024 | \$7,106,242 | 7.3% | \$ 66.10 | 0.19% | 385% |

Debt Limit

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

| Debt Limit (2024) | Amount | Percent |
|--|-----------------|---------|
| 2023 Equalized Assessed Valuation (EAV): | \$3,364,837,335 | |
| Debt Limit @ 2.875% of EAV: | \$96,739,073 | 100% |
| Outstanding Debt: | (7,106,242) | 7.3% |
| Debt Margin: | \$89,632,831 | 92.7% |

Plainfield Homecoming Parade - Fall 2023



Annual Debt Service Levy | Bond Payment Schedule

General Obligation Limited Tax Bonds

| | Levy Year | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------------------|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| | Payable | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Series 2016A | | \$157,582 | \$159,278 | \$165,856 | \$162,198 | \$153,540 | | |
| Series 2017 | | 1,083,300 | 1,091,750 | 1,104,150 | 1,115,350 | 1,125,350 | 1,134,150 | 746,750 |
| Series 2023 | | 149,568 | 147,870 | | | | | |
| Total Annual Debt Service Levy | | \$1,390,450 | \$1,398,898 | \$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

 Debt Service Fund Budget

Budget Worksheet

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

| | | | | | | | | Defined Budgets | |
|-----------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | | 2021 | 2021 | 2022 | 2022 | 2023 | 2023 | 2024 | |
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget | |
| Fund: 08 - DEBT SERVICE | | | | | | | | | |
| Revenue | | | | | | | | | |
| 08-01-01-001-4010 | PROPERTY TAXES - WILL CO. | 1,203,376.00 | 1,195,336.11 | 1,232,929.00 | 1,235,828.22 | 1,281,833.00 | 1,275,344.30 | 1,294,049.00 | |
| 08-01-01-001-4020 | PROPERTY TAXES - KENDALL CO. | 84,206.00 | 85,518.62 | 87,771.00 | 90,184.77 | 93,966.00 | 95,441.66 | 96,400.00 | |
| | Revenue Total: | 1,287,582.00 | 1,280,854.73 | 1,320,700.00 | 1,326,012.99 | 1,375,799.00 | 1,370,785.96 | 1,390,449.00 | |
| Expense | | | | | | | | | |
| 08-01-01-001-8000 | BOND PRINCIPAL PAYMENTS | 986,620.00 | 986,620.00 | 1,047,060.00 | 1,047,060.00 | 1,118,865.00 | 1,117,085.00 | 1,164,010.00 | |
| 08-01-01-001-8010 | BOND INTEREST | 300,962.00 | 300,961.84 | 273,623.70 | 273,614.52 | 256,934.00 | 258,711.10 | 226,439.56 | |
| 08-01-01-001-8015 | TRUST FEES | 2,000.00 | 450.00 | 2,000.00 | 1,700.00 | 825.00 | 0.00 | 1,275.00 | |
| | Expense Total: | 1,289,582.00 | 1,288,031.84 | 1,322,683.70 | 1,322,374.52 | 1,376,624.00 | 1,375,796.10 | 1,391,724.56 | |
| | Fund: 08 - DEBT SERVICE Surplus (Deficit): | -2,000.00 | -7,177.11 | -1,983.70 | 3,638.47 | -825.00 | -5,010.14 | -1,275.56 | |
| | Report Surplus (Deficit): | -2,000.00 | -7,177.11 | -1,983.70 | 3,638.47 | -825.00 | -5,010.14 | -1,275.56 | |

Capital Improvement Plan - Fiscal Year 2024

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 2021 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.



Van Horn Woods East Renovation - Summer 2023



Four Seasons Baseball Field Lights - Spring 2023

Capital Improvement Plan - Fiscal Year 2024

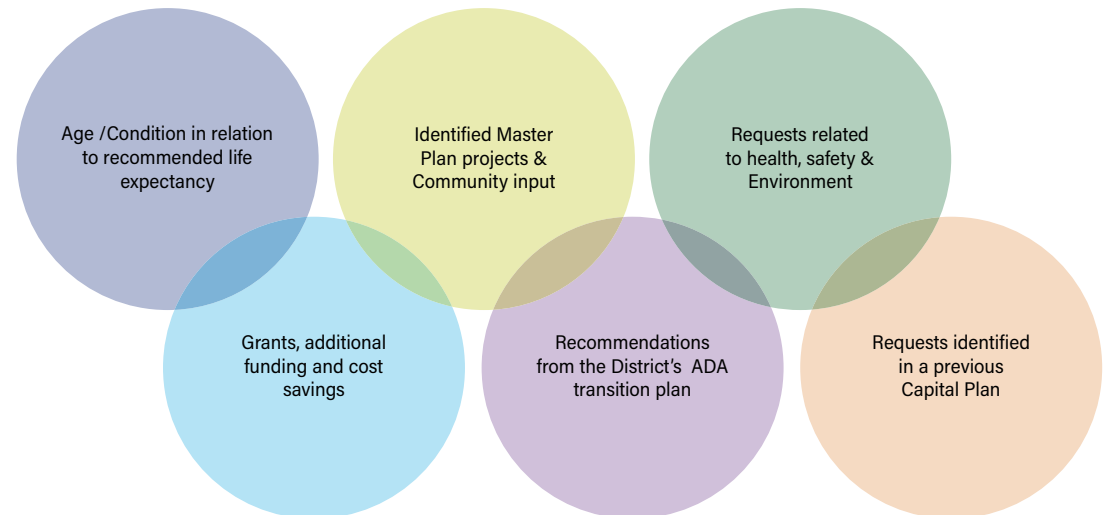
Each department submits annual project requests for review. These projects are reviewed and further evaluated by the executive director and department directors. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's 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.

A balanced approach to improvements in the District is used with consideration of available funds:

- ▶ Requests identified in the previous Capital Plan.
- ▶ Compliance with the 2021-2025- Comprehensive Master Plan.
- ▶ Age and condition of the existing asset in relation to its recommended life expectancy.
- ▶ Location and age/condition of park improvements within the community.
- ▶ Grant opportunities and other sources of additional funding or cost savings.
- ▶ Requests related to health, safety and environment.
- ▶ Recommendations from the District's Americans with Disabilities Act Transition Plan.
- ▶ Smaller scaled capital projects may be submitted by Park District staff for review and consideration by the Capital Planning Committee. The Committee reviews submitted projects in consideration of available funds and makes recommendations to the Executive Director.

Assessment of Capital Expenditures on the District's Operating Budget:

- ▶ The District carefully evaluates all capital projects for its long term impact on its operational budget. Due to the District's limited revenue sources in its operating budget, a capital project must be able to sustain its impact on operating expenditures. If a capital project's impact on the District's operating budget can not be sustained, the project will not move forward.
- ▶ Capital Projects are assessed for their impact on the District's operational budget. For example, two new fitness equipment machines were added to the budget for the PARC facility. While the capital cost was low (\$6,000), the return on investment may be generated by overall guest satisfaction for members at the facility. In this example, there is no operational cost increase.
- ▶ The CXT restroom purchase that is budgeted this year as part of the \$150,000 Four Seasons Improvement will cut operational expenditures by eliminating the need to rent port-o-lets.
- ▶ The 2024 Capital Projects budget is 95% renovations/replacements to existing facilities and equipment, which have no impact on the District's operations budget.



Capital Improvement Plan - Fiscal Year 2024

Major areas of concern include:

Repair and Replacement

- ▶ Parking lots
- ▶ Roofs
- ▶ Mechanical systems
- ▶ 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 and neighborhood parks
- ▶ 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 updated in 2021 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 2024

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 Northern Will County Special Recreation Association (NWCSRA) along with Bolingbrook, Lockport and Village of Romeoville, to provide special recreation programs and opportunities for individuals with disabilities. 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 a funding source which 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 revenue to finance the debt service payments.

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

ADA are projects in keeping with the Federal Department of Justice, Americans With Disabilities Act (ADA), the District has completed an audit of all facilities and parks. This audit has been translated into an ADA Transition Plan that the Park Board of Commissioners received in 2011 and formally adopted in 2017 and was updated in 2022. 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. Each year during the Capital Improvement Plan process, the District reviews applicable grant opportunities and will apply for those where we are able to meet the specific grant requirements. The receipts of certain grants and reimbursements typically follow the award of contracts. The following grants may allow the District to achieve and/or exceed its improvement goals.

Capital Improvement Plan - Fiscal Year 2024

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.
- ▶ **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.

Illinois Department of Economic Opportunity

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



Van Horn East Bike Park - Before & After Renovation - Fall 2023

Key Capital Projects 2024

In accordance with the District's Comprehensive master plan, the district will be replacing four neighborhood park playgrounds while enhancing ADA accessibility in 2024. Park projects for 2024 include Heritage Oaks, Cambridge Run, Caton Ridge and Caton Ridge West.

In addition, new park sites at the Creekside Crossing South and Trails of Springbank developments may be conveyed to the District. If these proceed, the funds are allocated to develop new playgrounds at these new park sites in 2025 or 2026.

Other key projects for 2024 include:

- ▶ **Recreation/Administration (RAC) Building Remodeling**
This project is being funded largely from an ARPA Grant through Will County. The RAC lower level was completed in 2023, and the upper level will be completed in early 2024, allowing all administrative staff to be housed in one office location.
- ▶ **Wheatland Park Renovation & Development** - Funded in part with an OSLAD Grant secured in 2023, the renovation will include a new playground and site improvements on the existing site, and an expansion into the new park site with a dog park, play area, trail loop, fitness pods, a rain garden, and shelter and site amenities. These improvements will be implemented in 2024/2025. See plans on pages 126-127.
- ▶ **Sports Complex Improvements** - An additional pit toilet will be installed at Four Seasons on the east side of the site, in addition to some fence and dugout improvements. The Rob Ayers Soccer Complex sports lighting will be upgraded to LED fixtures through a Com Ed rebate program as well.
- ▶ **Paving Improvements** - Tamarack Settlement trails will be resurfaced. Also, access will be improved at Quail Run and the courts at both Tamarack Settlement and Quail Run will be resurfaced.

Wheatland Park Renovation & Development



Capital Projects Fund Budget Worksheet



Budget Worksheet

Account Summary




For Fiscal: 2023 Period Ending: 12/31/2023

| | | 2021 | | 2022 | | 2023 | | Defined Budgets |
|---|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Total Budget | Total Activity | Total Budget | Total Activity | Total Budget | YTD Activity | 2024 Budget |
| Fund: 09 - CAPITAL PROJECTS | | | | | | | | |
| Revenue | | | | | | | | |
| 09-01-01-001-4040 | INTEREST ON INVESTMENTS | 300.00 | 77.99 | 150.00 | 0.00 | 150.00 | 22,269.25 | 10,200.00 |
| 09-01-01-001-4080 | MISCELLANEOUS INCOME | 5,000.00 | 0.00 | 0.00 | 38,905.00 | 337,147.00 | 390,131.76 | 120,500.00 |
| 09-01-01-001-4230 | CAPITAL INITIATIVE FEES | 20,000.00 | 20,300.00 | 25,600.00 | 31,045.00 | 25,389.00 | 20,189.00 | 26,975.00 |
| 09-01-01-001-4270 | TRANSFER FROM OTHER FUNDS | 720,000.00 | 720,000.00 | 1,897,000.00 | 1,897,997.96 | 1,750,000.00 | 1,750,000.00 | 2,277,928.00 |
| 09-01-01-001-4300 | BOND PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 | 417,430.00 | 413,620.00 | |
| 09-01-01-001-4400 | GRANT REVENUE | 417,000.00 | 200,000.00 | 217,000.00 | 210,925.00 | 350,000.00 | 360,000.00 | 993,750.00 |
| | Revenue Total: | 1,162,300.00 | 940,377.99 | 2,139,750.00 | 2,178,872.96 | 2,880,116.00 | 2,956,210.01 | 3,429,353.00 |
| Expense | | | | | | | | |
| 09-01-01-001-6620 | PROF/CONSULTING SERVICES | 58,000.00 | 29,813.20 | 165,000.00 | 46,967.79 | 215,000.00 | 35,834.21 | 182,000.00 |
| 09-01-01-001-6631 | INFORMATION TECHNOLOGY | 21,000.00 | 23,581.00 | 15,500.00 | 8,610.00 | 30,000.00 | 24,300.00 | 5,700.00 |
| 09-01-01-001-7760 | BUILDING REPAIRS | 148,000.00 | 80,547.73 | 127,000.00 | 82,652.86 | 878,500.00 | 351,077.92 | 688,000.00 |
| 09-01-01-001-7900 | VEHICLES | 35,000.00 | 36,307.74 | 50,000.00 | 49,926.88 | 65,417.00 | 56,343.88 | 89,150.00 |
| 09-01-01-001-7910 | EQUIPMENT | 39,000.00 | 47,249.62 | 58,500.00 | 38,996.67 | 119,000.00 | 108,220.72 | 122,000.00 |
| 09-01-01-001-8009 | BOND ISSUE FEES | 0.00 | 0.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | |
| 09-01-01-001-8020 | BIKE PATHS | 20,000.00 | 23,919.76 | 290,000.00 | 63,482.75 | 513,102.50 | 445,000.00 | 538,102.50 |
| 09-01-01-001-8080 | CAPITAL INITIATIVE FEE EXPEN... | 55,000.00 | 82,722.64 | 121,548.00 | 33,999.13 | 140,691.28 | 25,847.66 | 140,096.13 |
| 09-01-01-001-8410 | PARK IMPROVEMENTS-CAPITAL | 1,464,500.00 | 1,136,401.05 | 1,624,075.00 | 1,241,034.67 | 1,731,229.45 | 1,177,112.79 | 2,353,170.85 |
| 09-01-01-001-8550 | CLOW STEPHENS | 3,700.00 | 3,150.98 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 09-01-01-001-9990 | CONTINGENCY | 0.00 | 9,625.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 09-70-01-005-8540 | BUILDINGS | 124,000.00 | 111,317.94 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Expense Total: | 1,968,200.00 | 1,584,636.66 | 2,451,623.00 | 1,565,670.75 | 3,700,440.23 | 2,231,237.18 | 4,118,219.48 |
| Fund: 09 - CAPITAL PROJECTS Surplus (Deficit): | | -805,900.00 | -644,258.67 | -311,873.00 | 613,202.21 | -820,324.23 | 724,972.83 | -688,866.48 |
| Report Surplus (Deficit): | | -805,900.00 | -644,258.67 | -311,873.00 | 613,202.21 | -820,324.23 | 724,972.83 | -688,866.48 |




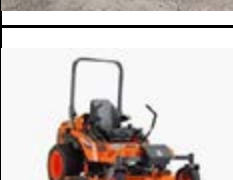

Capital Projects Listing

| 2024 Capital Projects: | Capital Request | Impact Fees | ADA Request | Bond Series 2023 | Project Description | Project Images / Notes |
|---|-------------------|-------------|-------------|------------------|---|---|
| Professional Services | | | | | | |
| 127 Normantown Road trail | \$ 20,000 | \$ - | \$ - | | Engineering for trail extensioin | Rebudget |
| 24909 W. Renwick Engineering | \$ 60,000 | \$ - | \$ - | | Site improvements at 24909 W. Renwick for trail expansion ITEP Grant | Rebudget |
| Bentley Property Trail Engineering | \$ 50,000 | | | | Phase 1 Engineering and design development - permitting investigation |  |
| Engineering for Van Horn to Riverside South bridge relocation | \$ 20,000 | | | | Feasibility Study and permitting investigation |  |
| Misc. Pro. services | \$ 20,000 | \$ - | \$ - | | Misc. Surveying engineering/Phase 1 | |
| Professional Services Totals | \$ 170,000 | \$ - | \$ - | \$ - | TOTAL | \$ 170,000 |
| Information Technology | | | | | | |
| Website integration with registration system | \$ 5,700 | \$ - | \$ - | | | |
| Information Technology Totals | \$ 5,700 | \$ - | \$ - | \$ - | TOTAL | \$ 5,700 |

Capital Projects Listing



| 2024 Capital Projects: | Capital Request | Impact Fees | ADA Request | Bond Series 2023 | Project Description | Project Images / Notes |
|---------------------------------|-------------------|-------------|-------------|------------------|---|---|
| Building Repairs | | | | | | |
| PARC Locker Room Sectionals | \$ 25,000 | | | | |  |
| NTEC Indoor Arena Refurbishing | \$ 40,000 | | | | Removing ex. Sand and limestone and resurface indoor arena with new limestone/sand. Address access/containment boards where needed. | Per estimates from local contractors |
| PARC long term maintenance fund | \$ 151,050 | | | | Long range CIP - 10% of annual Rec Fund Transfer allocated for future PARC maintenance costs. |  |
| Building Repairs Totals | \$ 216,050 | \$ - | \$ - | \$ - | TOTAL | \$ 216,050 |
| Vehicles | | | | | | |
| Lease/Replacement | \$ 89,150 | \$ - | \$ - | | 2021 Lease - \$35,300 (year 3 of 5) 2022 Lease - \$14,700 (year 2 of 5) 2024 Lease - \$39,150 (year 1 of 5) |  |
| Vehicle Totals | \$ 89,150 | \$ - | \$ - | \$ - | TOTAL | \$ 89,150 |

Capital Projects Listing






| 2024 Capital Projects: | Capital Request | Impact Fees | ADA Request | Bond Series 2023 | Project Description | Project Images / Notes |
|---|----------------------|-------------|-------------|------------------|---|---|
| Equipment | | | | | | |
| Woods Batwing pull behind (replace 1982 unit) | \$ 25,000 | | | | |  |
| JD Tractor 5310 | \$ 55,000 | \$ - | \$ - | | |  |
| Trailers for 16' mowers (2) | \$ 18,000 | | | | Trailers cost will be partially offset by the sale of old existing trailers |  |
| 6' Kubota mower | \$ 18,000 | | | | |  |
| New Fitness Equipment for PARC (2 new machines) | \$ 6,000 | \$ - | \$ - | | New Ab machines for fitness center |  |
| Equipment Totals | \$ 122,000.00 | \$ - | \$ - | \$ - | TOTAL | \$ 122,000 |

Capital Projects Listing







| 2024 Capital Projects: | Capital Request | Impact Fees | ADA Request | Bond Series 2023 | Project Description | Project Images / Notes |
|--|----------------------|----------------------|----------------------|------------------|--|--|
| Bike Paths - Development & Acquisition | | | | | | |
| Land Acquisition - Bike Path | \$ 78,102 | \$ - | \$ - | | Potential DRT/Expansion purchase | Annual increase to potential funding for future trail development |
| Normantown 127th St North Extension | \$ 282,942 | \$ 137,058 | \$ 200,000 | | Trail extension on ComED ROW north from 127th Street to NTEC and connection to 119th Street via on street trail. In coordination with the Will County Forest Preserve. | Engineering will be coordinated with ComEd Lease renewal. Goal is to proceed with work in 2024. |
| 24909 Renwick Trail connection | \$ 40,000 | | \$ 40,000 | | Cost is being fronted by IDOT through the ITEP Grant. Trail will connect from Riverside Estates up to Renwick Rd, and will also allow for future connection to the Old Renwick Bridge. | Rebudget - Project may proceed in 2024 or 2025 depending on coordinaton with IDOT on the ITEP grant process. |
| Bike Paths - Development & Acquisition Totals | \$ 401,044.00 | \$ 137,058.00 | \$ 240,000.00 | \$ - | TOTAL | \$ 778,102 |

| | | | | | | |
|---|------------|------------|------------|--|---|---|
| Park Improvements | | | | | | |
| Four Seasons MasterPlan / Sports Complexes Improvements | \$ 150,000 | | \$ 70,000 | | Pit Toilet at Four Seasons East side, some fencing replacements. LED Sports Light retrofit at Rob Ayers Soccer Fields |  |
| Tennis Court Repairs-School District Share | \$ 40,000 | | | | PHS Tennis court crack fill and color surface repairs | Rebudget |
| Riverview/143 st Extension | \$ 12,000 | | \$ 12,000 | | District cost share to expand Riverview trail along 143rd Street | Rebudget |
| Wheatland OSLAD Improvements | \$ 129,130 | \$ 440,870 | \$ 200,000 | | Park improvements to the north property and access parcel to Landsdown development, including small nature themed tot lot, trail, shelter, fitness pods, and dog park |  |



Capital Projects Listing

| 2024 Capital Projects: | Capital Request | Impact Fees | ADA Request | Bond Series 2023 | Project Description | Project Images / Notes |
|---|-----------------|-------------|-------------|------------------|--|---|
| Park Improvements | | | | | | |
| Wheatland existing park site improvements | \$ 200,000 | | \$ 100,000 | | Replace playground equipment, improve ADA access, clean/paint shelter, new site furniture, resurface courts, path & fence repairs. |  |
| Heritage Oaks Playground | \$ 110,000 | | \$ 90,000 | | Remove & Replace Playground, access, path repairs/replacement & shelter |  |
| Cambridge Run Playground | \$ 10,000 | | \$ 100,000 | \$ 110,000 | Remove & Replace Playground, access & shelter, court repair or removal, path repair |  |
| Caton Ridge Playground | \$ 30,000 | | \$ 100,000 | \$ 110,000 | Replace playground equipment, improve ADA access, clean/paint shelter, new site furniture, resurface court, & path repairs. |  |
| Caton Ridge West Playground | \$ 120,000 | | \$ 80,000 | | Remove & Replace Playground, access, path repairs/replacement & shelter |  |

Capital Projects Listing

| 2024 Capital Projects: | Capital Request | Impact Fees | ADA Request | Bond Series 2023 | Project Description | Project Images / Notes |
|--|-----------------|-------------|-------------|------------------|---|---|
| Park Improvements | | | | | | |
| Quail Run Access and Court Resurfacing | \$ 50,000 | | \$ 25,000 | | Replace access walk with concrete walk, resurface court and replace basketball goal/hoop |  |
| Tamarack Paths and Court Resurfacing | \$ 75,000 | | \$ 75,000 | | Grind and resurface trails; grind and resurface, and color coat court |  |
| Van Horn Woods East parking lot and driveway grind, resurface and stripe | \$ 70,000 | | | | Grind and resurface parking lot and driveway on East Side, with striping |  |
| PARC Paver replacement (labor only) | \$ 50,000 | | | | Pavers are being provided to District under warranty. The installation cost has to be covered by the District |  |
| Electric Park Shelter Renovation | \$ 40,000 | | | | Replace roof, clean and paint posts and rails, upgrade post bases |  |
| NTEC Driveway and Storage Area stone stabilization | \$ 85,000 | | | | Stabilized stone installation around NTEC service access areas |  |

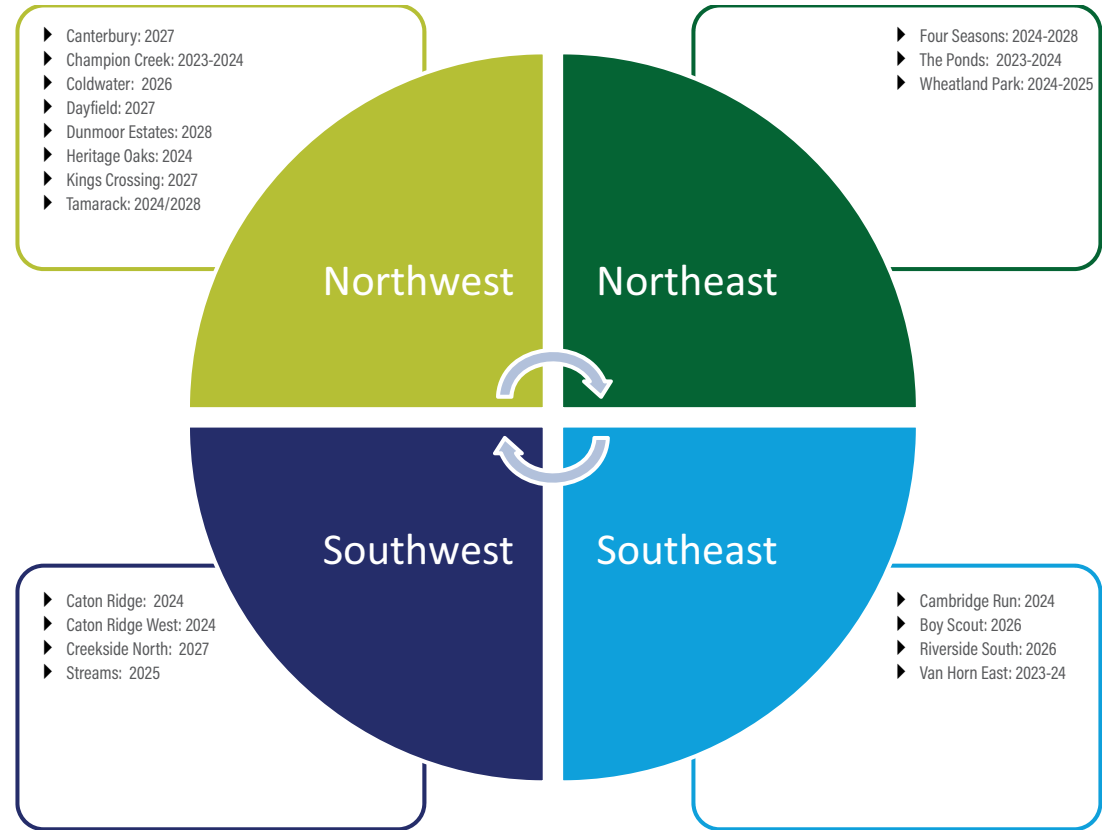
 Capital Projects Listing

| 2024 Capital Projects: | Capital Request | Impact Fees | ADA Request | Bond Series 2023 | Project Description | Project Images / Notes |
|---|---------------------|-------------------|---------------------|-------------------|--|---|
| Park Improvements | | | | | | |
| Mather Woods east Shelter Renovation | \$ 30,000 | | | | Removal of existing shelter and repurposing of the pad area as a trail head area. | Rebudget  |
| Riverside Canoe Launch Retaining Wall & Landscape | \$ 18,000 | | | | Wall & plantings to reduce erosion at new boat launch area. | Rebudget  |
| Park Signs | \$ 10,000 | | | | Park Signs - various sites | |
| Bid postings | \$ 1,000 | | | | Posting fees for Capital projects | |
| Park Improvements Totals | \$ 1,230,130 | \$ 440,870 | \$ 852,000 | \$ 220,000 | TOTAL | \$ 2,743,000 |
| Special Designation | | | | | | |
| ADA General Transition | | | \$ 50,000 | | Improving issues identified within the ADA Transition Plan | |
| Special Designation Totals | \$ - | \$ - | \$ 50,000 | \$ - | TOTAL | \$ 50,000 |
| Capital Initiative Fee | | | | | | |
| PAC,PSA & PJC | | \$ 140,096 | \$ - | | Improvements to Affiliate used facilities where the main benefactor is the Affiliate or excessive wear or preventative maintenance is due to specific usage. | PAC, PJC, PSA - revised tally at end of year |
| Capital Initiative Fee Totals | \$ - | \$ 140,096 | \$ - | \$ - | TOTAL | \$ 140,096 |
| Totals | \$ 2,234,074 | \$ 718,024 | \$ 1,142,000 | \$ 220,000 | | |
| Grand Total Capital Replacements | \$ | | | 4,314,098 | | |

2024-2028 Itemized Capital Improvements

The 2021-2025 Comprehensive Master Plan is intended to be a “how-to” guide to be used by staff, Board Members and all persons responsible for the planning, detail, design, and maintenance of the park improvements. All future improvement projects should be guided by these recommendations to ensure that the park can achieve its full potential. Due to the large number of parks and facilities operated by the Plainfield Park District, coupled with the limited resources available to make improvements, the Capital Improvement section of the Master Plan focuses on those projects that have been identified as the most important based on the site analysis and the needs gathered from the community survey as well as the additional public input. The projects outlined in detail are those projects that this plan recommends the District devotes its capital budget to for the next five years. This 2024-2028 Capital Improvement Plan utilizes the information provided in the 2021-2025 Master Plan to plan for improvements within the next five years. Like any plan, there are factors that come up that may cause a project to be re-prioritized or eliminated from the list. These factors include facility energy expenses, ADA expenses, grant opportunities, or safety concerns.

The following chart briefly illustrates some of the projects to be completed this planning cycle, based on community needs, condition of existing park spaces and elements, costs associated with renovations, and the impact that those changes would have on the District as a whole.



Champion Creek - Winter 2023



 Capital Improvement Plan 2024-2028

| Buildings / Facilities | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|---|--------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Fire/Security | RRM | | | | | | \$40,000.00 |
| SE - RAC Remodel (offset by ARPA Grant) | RRM | \$500,000.00 | | | | | |
| SW - PARC long term maintenance fund | RRM | \$212,000.00 | \$318,000.00 | \$423,000.00 | \$530,000.00 | \$636,000.00 | \$750,000.00 |
| NE - Four Seasons Furnace Replacement | RRM | | | | | | \$15,000.00 |
| NW - Additional NTEC Repairs | RRM | | \$10,000.00 | | \$10,000.00 | | \$500,000.00 |
| SE - RAC Siding | RRM | | \$50,000.00 | | | | |
| SE - Annex AC Replacement | RRM | | | | | | \$10,000.00 |
| SE - Ottawa Pump and drain line replacement | RRM | | \$10,000.00 | | | | |
| SE - Ottawa Pool Hot Water Heater Replacment (2) | RRM | | | | | | |
| SE - Admin AC/Furnace Replacement | RRM | | | | | | \$15,000.00 |
| SW - Streams Frunace/AC Replacement | RRM | | | | | | \$15,000.00 |
| SW - Mather Shop Rebuild | RRM | | | | | | \$3,500,000.00 |
| SW - Village Green Splash Pad Repairs/Replacement | RRM | | | \$150,000.00 | | | |
| Total | | \$712,000.00 | \$388,000.00 | \$573,000.00 | \$540,000.00 | \$636,000.00 | \$4,845,000.00 |

| Information Technology | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|----------------------------|--------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Additional IT Improvements | ES | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| Website Re-Design | ES | | | | | | \$45,000.00 |
| Total | | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$55,000.00 |

| Capital Iniative Fee | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | 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 |

| Vehicles | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|-----------------------------|--------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Rec Fleet | RRM | | | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| Vehicle Replacement - Parks | RRM | \$80,000.00 | \$80,000.00 | \$60,000.00 | \$60,000.00 | \$60,000.00 | \$60,000.00 |
| Total | | \$80,000.00 | \$80,000.00 | \$60,000.00 | \$85,000.00 | \$85,000.00 | \$85,000.00 |

 Capital Improvement Plan 2024-2028

| Equipment | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|--|--------|---------------------|--------------------|--------------------|--------------------|---------------|--------------------|
| 1982 - Woods Batwing pull behind | RRM | \$25,000.00 | | | | | |
| 1999 - J.D. Tractor 5310 | RRM | \$50,000.00 | | | | | |
| 6' Zero Turn Mower | RRM | | | | | | |
| Power Washing Trailer | RRM | | | | | | |
| Compact Track Loader | RRM | | | | | | |
| Compact Track Loader Attachments | RRM | | | | | | |
| 2010- 6' Mower JD 997 (34) | RRM | | \$16,500.00 | | | | |
| 2005 - NH Skid (27) | RRM | | \$35,000.00 | | | | \$35,000.00 |
| 2010 - 6' JD 6' Mower (35) | RRM | | \$16,500.00 | | | | \$16,000.00 |
| 2008 - 6' Mower Kubota (28) | RRM | | | | | | \$20,000.00 |
| 2008 - 6' Mower Kubota (30) | RRM | | \$16,500.00 | | | | |
| 2008 - 6' Mower Kubota (31) | RRM | \$16,500.00 | | | | | |
| 2008 - Kubota RTV (32) - brush/sprayer | RRM | | | | | | |
| 2014 - 16 Toro (42) | RRM | | | \$90,000.00 | \$90,000.00 | | |
| New - Trailers fro 16' Mowers (2) | LS | \$18,000.00 | | | | | |
| Total | | \$109,500.00 | \$84,500.00 | \$90,000.00 | \$90,000.00 | \$0.00 | \$71,000.00 |

| Professional Consulting | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|---|--------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Misc Consulting | | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| SE - Riverside Bridge Engineering | RRM | \$50,000.00 | | | | | |
| SE - RAC Remodel Architecture/Engineering | RRM | \$20,000.00 | | | | | |
| SE- Bentley Property Design/Engineering | ES | \$50,000.00 | | \$20,000.00 | | | |
| NW - 127-Normantown Road Path Extension to 127th ** | ES | \$20,000.00 | | | | | |
| SW - 24909 Renwick Trail Expansion; canoe Launch, | ES | \$60,000.00 | | | | | |
| Total | | \$220,000.00 | \$20,000.00 | \$40,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |

| Bike Paths & Land Acquisition | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|---|--------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| DRT/Land Acquisition | ES | \$50,000.00 | \$60,000.00 | \$70,000.00 | \$70,000.00 | \$70,000.00 | \$80,000.00 |
| NW - 127-Normantown Road Path Extension to 127th ** | ES | \$620,000.00 | | | | | |
| SE - Development Bentley Road Property | ES | | \$500,000.00 | | | | |
| SE - Purchase Bentley Road Property | ES | | | | | | |
| SW - 24909 Renwick Trail Expansion; canoe Launch, parking, ITEP funding to offset | ES | \$80,000.00 | \$100,000.00 | | | | |
| SW - Old Renwick Bridge (with ITEP possible) | ES | | | \$300,000.00 | | | |
| Total | | \$750,000.00 | \$660,000.00 | \$370,000.00 | \$70,000.00 | \$70,000.00 | \$80,000.00 |

 Capital Improvement Plan 2024-2028

| Park Improvements | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|---|--------|--------------|--------------|--------------|--------------|--------------|----------------|
| 143rd Extension | ES | | | | | | |
| Landscape Projects - various sites | RRM | | \$25,000.00 | | \$25,000.00 | | |
| Solar Lights - Various Sites | ES | | \$20,000.00 | | \$20,000.00 | | |
| NE - Four Seasons/Sports Complex Revelopment | RRM | \$150,000.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 | | \$9,000,000.00 |
| NE - Ponds (2000)-Playground | RRM | \$100,000.00 | | | | | |
| NE - Wheatland - Springs @ 127th OSLAD | RRM | \$770,000.00 | | | | | |
| NE - Wheatland - original site improvements | RRM | \$220,000.00 | \$150,000.00 | | | | |
| NW - Auburn Lakes Pond Access | RRM | \$40,000.00 | | | | | |
| NW - Canturbury Woods | RRM | | | | \$180,000.00 | | |
| NW - Champion Creek (2001) | RRM | \$100,000.00 | | | | | |
| NW - Coldwater Park (2006) | RRM | | | \$200,000.00 | | | |
| NW - Dayfield Playground (2009) | RRM | | | | \$180,000.00 | | |
| NW - Dunmore Estates | RRM | | | | | \$200,000.00 | |
| NW - Heritage Oaks PG and Shelter (2002) | RRM | \$175,000.00 | | | | | |
| NW - Kings Crossing (2006) | RRM | | | \$150,000.00 | | | |
| NW - Norman greenway - Bridge/Natural | RRM | | \$70,000.00 | | | | |
| NW - PHS Tennis Repairs | RRM | | \$10,000.00 | | \$10,000.00 | | |
| NW - Quail Run - Access & Court Resurfacing | RRM | \$55,000.00 | | | | | |
| NW - Quail Run Playground | | | | | | \$175,000.00 | |
| NW - Tamarack (2004) | RRM | | | \$250,000.00 | | | |
| NW - Tamarack paths/court resurfacing | RRM | \$150,000.00 | | | | | |
| NW - NTEC Site Renovation/Upgrade | RRM | | | | | | \$500,000.00 |
| SE - Autumn Lakes Playground (2007) | RRM | | | | \$180,000.00 | | |
| SE - Boy Scout Park - Playground- (2002) | RRM | | | \$200,000.00 | | | |
| SE - Cambridge Run Playground (2003) | RRM | \$200,000.00 | | | | | |
| SE - Clow Stephens - East Playground (2009) | RRM | | | | \$180,000.00 | | |
| SE - Lakewood Falls Playground (2007) | RRM | | | | \$180,000.00 | | |
| SE - Parkview Meadows (2006) | RRM | | | | \$180,000.00 | | |
| SE - Riverside South | RRM | | | \$100,000.00 | | | |
| SE - Riverside Canoe Launch Retaining Wall-CARRY | RRM | \$18,000.00 | | | | | |
| SE - Riverwalk Playground (2007) | RRM | | | | \$180,000.00 | | |
| SE - Sunset (2002) | RRM | | | | | | |
| SE - Van Horn Woods - OSLAD | RRM | \$400,000.00 | | | | | |
| SE - Van Horn Woods - East Lot grind/overlay | RRM | \$70,000.00 | | | | | |
| SW - Autumn Fields (2006) | RRM | | | | | | \$150,000.00 |
| SW- Bott Park Skatepark | RRM | | \$250,000.00 | | | | |
| SW- Bott Park Basketball Court Grind/Resurfacing | RRM | | \$90,000.00 | | | | |
| SW - PARC paver replacement | RRM | \$35,000.00 | | | | | |
| SW - Caton Ridge - (2003) | RRM | \$200,000.00 | | | | | |
| SW - Caton Ridge West (2005/2007) | RRM | | \$200,000.00 | | | | |
| SW - Creekside North (2005) | RRM | | | \$175,000.00 | | | |
| SW - Creekside South (new park site) possible OSLAD | ES | | \$270,000.00 | | | | |
| SW - Greywall Club | RRM | | | | | \$200,000.00 | |
| SW - Hidden River | RRM | | | | | \$200,000.00 | |

Capital Improvement Plan 2024-2028

| Park Improvements | Reason | 2024 | 2025 | 2026 | 2027 | 2028 | Future |
|--|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| SW - Hidden River | RRM | | | | | \$200,000.00 | |
| SW - Trails of Springbank (new park site) | ES | | \$260,000.00 | | | | |
| SW - Cumberland (2002) | RRM | | | | | | |
| SW - Electric Park Shelter Renovation CARRY | RRM | \$40,000.00 | | | | | |
| SW - Mather Woods Stewardship/Stewardship PC | RRM | \$20,000.00 | \$15,000.00 | | | | |
| SW - Mather Woods Shelter Renovation CARRY | RRM | \$40,000.00 | | | | | |
| SW - Streams- (2005) | RRM | | \$175,000.00 | | | | |
| SW- Bott Park Ballfield Lighting | ES | | | | | | \$750,000.00 |
| Total | | \$2,783,000.00 | \$1,685,000.00 | \$1,225,000.00 | \$1,465,000.00 | \$775,000.00 | \$10,400,000.00 |
| Total New Capital | | \$4,699,500.00 | \$2,962,500.00 | \$2,403,000.00 | \$2,315,000.00 | \$1,631,000.00 | \$15,591,000.00 |

 Capital Improvement Plan 2024-2028

Facilities Planned Maintenance Schedule

| Park Name | Type | Installed | Life Cycle | Expected Replacement | Refurbish |
|---------------------|-----------------------------|-----------|------------|----------------------|-----------|
| Annex | Hot water Heater | 2009 | 16 | 2025 | |
| Four Seasons (Main) | AC Condensing Unit | 2007 | 18 | 2025 | |
| Streams | AC Condensing Unit | 2006 | 19 | 2025 | |
| Streams | Hot water Heater | 2006 | 19 | 2025 | |
| Administration | AC Condensing Unit | 2010 | 15 | 2025 | |
| Administration | AC Condensing Unit | 2010 | 15 | 2025 | |
| Administration | AC Condensing Unit | 2010 | 15 | 2025 | |
| Administration | Battery back up Sump Pump | 2017 | 8 | 2025 | |
| Administration | Furnace | 2010 | 15 | 2025 | |
| Administration | Furnace | 2010 | 15 | 2025 | |
| Administration | Sump pump | 2017 | 8 | 2025 | |
| Annex | Sump pump | 2017 | 8 | 2025 | |
| Four Seasons (Main) | Hot water heater | 2010 | 15 | 2025 | |
| Ottawa Street Pool | VGB filters | 2015 | 10 | 2025 | |
| Streams | Battery back up Sump Pump | 2017 | 8 | 2025 | |
| Streams | Sump pump | 2017 | 8 | 2025 | |
| Administration | Siding | 1987 | 39 | 2026 | |
| Ottawa Street Pool | Hot water Heater (2) | 2011 | 15 | 2026 | |
| Administration | Hot Water Heater | 2012 | 15 | 2027 | |
| Four Seasons (Main) | Heater | 1997 | 30 | 2027 | |
| NTEC | AC Condensing Unit | 2012 | 15 | 2027 | |
| NTEC | Furnace | 2012 | 15 | 2027 | |
| North Shop | Heater | 2008 | 20 | 2028 | |
| Administration | AC Condensing Unit - Server | 2019 | 10 | 2029 | |
| PARC | Heater Main Foyer Ceiling | 2019 | 10 | 2029 | |
| PARC | Water Closet Heater | 2019 | 10 | 2029 | |

 Capital Improvement Plan 2024-2028

Facilities Planned Maintenance Schedule

| Park Name | Type | Installed | Life Cycle | Expected Replacement | Refurbish |
|----------------|-------------------------------|-----------|------------|----------------------|-----------|
| PARC | Cabinet Unit Heaters (3) | 2019 | 10 | 2029 | |
| PARC | Sump pump | 2019 | 10 | 2029 | |
| Annex | Radon | 2020 | 10 | 2030 | |
| Administration | Gutters | 2006 | 25 | 2031 | |
| Administration | Roof | 2006 | 25 | 2031 | |
| PARC | Hot water Heater | 2019 | 12 | 2031 | |
| PARC | Humidifier | 2019 | 12 | 2031 | |
| North Shop | Gutters | 2003 | 30 | 2033 | |
| Annex | Deck | 2014 | 20 | 2034 | 2029 |
| PARC | Roof Top Condensing Units (2) | 2019 | 15 | 2034 | |
| PARC | RTU-1 | 2019 | 15 | 2034 | |
| PARC | RTU-2 | 2019 | 15 | 2034 | |
| PARC | VRF | 2019 | 15 | 2034 | |
| PARC | Carpet tiles | 2019 | 15 | 2034 | |
| Annex | Roof | 2005 | 30 | 2035 | |
| Annex | Gutters | 2005 | 30 | 2035 | |
| NTEC | Hot water Heater | 2019 | 16 | 2035 | |
| Streams | Gutters | 2006 | 30 | 2036 | |

 Capital Improvement Plan 2024-2028

Vehicle Replacement Schedule

| Vehicle Number | Vehicle | Vin# | Vehicle Use | Purchase Type | Purchased | Cost at Purchase | Life Cycle | Anticipated Replacement |
|----------------|---------------|-------------------|------------------------|---------------|-----------|------------------|------------|-------------------------|
| 26 | Ford Ranger | 1FTKR1EE8BPA80023 | Parks | | 2011 | | 0 | Surplus |
| 27 | Ford Ranger | 1FTKR1EE8BPA80022 | Risk Mgr | L/O | 2011 | | 0 | Surplus |
| 33 | Ford-F250 | 1FTBF2A62EEB28000 | NTEC/Lift Gate/Garbage | L/O | 2014 | | 0 | Surplus |
| 23 | Ford-F250 | 1FTNF21599EA42340 | Parks Mgr./NTEC - Tow | L/O | 2009 | | 10 | Surplus |
| 34 | Ford-F250 | 1FTBF2A64EEB28001 | Lift Gate/Garbage | L/O | 2014 | | 8 | Surplus |
| 32 | Ford-F350 | 1FTRF3B69EEB19779 | Mechanics Bed | L/O | 2014 | | 10 | 2024 |
| 31 | Dodge Journey | 3C4PDCAB6DT577869 | Admin/Planning | P | 2013 | \$20,000.00 | 12 | 2025 |
| 36 | Ford-F250 | 1FT7W2B68GEB43592 | Parks/Quad | L/O | 2015 | \$28,000.00 | 10 | 2025 |
| 5 | Ford-F350 | 1FDRF3H65GEA15926 | KUV-Const. | L/O | 2016 | \$42,000.00 | 10 | 2026 |
| 1 | Ford Bus | 1FDEE3FS8HDC17927 | 14 Passenger Bus | P | 2017 | \$50,000.00 | 10 | 2027 |
| 2 | Ford Bus | 1FDEE3FL7GDC16274 | 14 Passenger Bus | P | 2017 | \$50,000.00 | 10 | 2027 |
| 13 | Ford Transit | NM0LS7E70H1296999 | Custodial | L/O | 2017 | \$22,500.00 | 10 | 2027 |
| 9 | Ford-F350 | 1FT8W3B66JEB84319 | Mowing/Quad | L/O | 2018 | \$32,500.00 | 10 | 2028 |
| 12 | Ford-F150 | 1FTMF1EB5LKD81160 | Lift Gate-Garbage | L/O | 2020 | \$30,500.00 | 8 | 2028 |
| 30 | Chevy 3500 | 1GAZGZFAXD1102812 | Admin/Cargo Van | P | 2013 | | 15 | 2028 |
| 18 | Ford Escape | 1FMCU9GD8JUD60735 | Admin | P | 2019 | \$23,000.00 | 10 | 2029 |
| 21 | Ford-F350 | 1FTRF3B64KEC90256 | Plow/Salt | L/O | 2019 | \$36,000.00 | 10 | 2029 |
| 8 | Ford-F150 | 1FTMF1EB1LKF1988 | Parks Mgr | L/O | 2020 | \$27,000.00 | 10 | 2030 |
| 37 | Ford-F450 | 1FDUF4HY0GEB43587 | Dump/Box/chipper | P | 2015 | \$37,500.00 | 15 | 2030 |
| 38 | Ford-F350 | 1FD8W3G63GEB43594 | Stake/Lift | L/O | 2015 | \$35,000.00 | 15 | 2030 |
| 17 | FORD -F150 | 1FTMF1EBXMKE67565 | Parks | L/O | 2021 | | 10 | 2031 |
| 19 | Ford F-150 | 1FTMF1EB1MKE67566 | Parks | L/O | 2021 | | 10 | 2031 |
| 25 | Ford F-350 | | Mowing | P | 2021 | \$35,000.00 | 10 | 2031 |
| 6 | Ford F-350 | 1FTBF369NEC15414 | Parks/Tow | L/O | 2022 | | 10 | 2032 |
| 16 | Ford F-250 | 1FTBF2B64NEC15413 | Parks/Tow | L/O | 2022 | | 10 | 2032 |
| 20 | Ford F-150 | | Risk Mgr | | 2022 | | 10 | 2032 |
| 15 | Ford-F350 | 1FD8W3G67KED40342 | Dump/Landscape | P | 2019 | \$36,500.00 | 15 | 2034 |

 Capital Improvement Plan 2024-2028

Large Equipment Replacement Schedule

| Equipment | Equipment Number | Purchased | Life Cycle | Anticipated Replacement | Use |
|------------------------------------|------------------|-----------|------------|-------------------------|-----------------|
| Wood - Batwing Pull behind | 46 | 1982 | 42 | 2024 | Rough Cut pull |
| JD. 5310 Tractor Large Turf Tire | 20 | 1999 | 25 | 2024 | Field tractor |
| Toro 30" - Snowblower | | 2010 | 15 | 2025 | Snowblower |
| Briggs - Snowblower | | 2010 | 15 | 2025 | Snowblower |
| JD- 997- 6' | 34 | 2010 | 15 | 2025 | 6' Mower |
| JD- 997- 6' | 35 | 2010 | 15 | 2025 | 6' Mower |
| Toro 5900 -16' | 42 | 2014 | 12 | 2026 | 16' Mower |
| Kubota ZD331-6' | 38 | 2013 | 14 | 2027 | 6' Mower |
| Kubota ZD331-6' | 39 | 2013 | 14 | 2027 | 6' Mower |
| JD. 325-Skid (4S) | 33 | 2009 | 18 | 2027 | Skid |
| JD. 4100 Tractor Small - bucket | 24 | 2002 | 25 | 2027 | |
| Ventrak 4500Y | 1 | 2017 | 10 | 2027 | Stump/rough Cut |
| Delta 10" Table Saw (4Seasons) | | 2018 | 10 | 2028 | Table Saw |
| LandPride FSP500 Spreader | | 2018 | 10 | 2028 | Fert. Spreader |
| Tennant T500-Floor scrubber (PARC) | | 2019 | 10 | 2029 | Floor Scrub |
| Husky-C201H AirComp. Port. | | 2019 | 10 | 2029 | Port. Air Comp |
| Husky-C201H AirComp. Port. | | 2019 | 10 | 2029 | Port. Air Comp |
| Kubota ZD 1211L | 3 | 2019 | 10 | 2029 | 6' Mower |
| Toro 5900 -16' | 43 | 2014 | 15 | 2029 | 16' Mower |
| Advance ES3000xp Carpet Cleaner | | 2020 | 10 | 2030 | Carpet Cleaner |
| FirstProducts- Aera-vator | | 2010 | 20 | 2030 | Aera-vator |
| LandPride CA 2572 Aerator | | 2010 | 20 | 2030 | Aerator |
| BillyGoat-Outback Brush | | 2010 | 20 | 2030 | Brushcutter |

 Capital Improvement Plan 2024-2028

Large Equipment Replacement Schedule

| Equipment | Equipment Number | Purchased | Life Cycle | Anticipated Replacement | Use |
|------------------------------------|------------------|-----------|------------|-------------------------|--------------------|
| DeWalt 12" Miter Saw (4Seasons) | | 2010 | 20 | 2030 | Miter Saw |
| Husky 80gal. AirComp (4 Seasons) | | 2010 | 20 | 2030 | Air Comp. |
| Jacobsen HR 800 | 4 | 2020 | 10 | 2030 | 16' Mower |
| JD. 518 R - Rototiller | | 2010 | 20 | 2030 | Rototiller |
| Mower 14 - Jacobson HR700 | 2 | 2018 | 12 | 2030 | 14' Mower |
| Northstar 55gal. Sprayer | | 2010 | 20 | 2030 | Sprayer? |
| Northstar 55gal. Sprayer | | 2010 | 20 | 2030 | Sprayer? |
| Progressive Finish cut pull behind | 47 | 2010 | 20 | 2030 | Finish cut pull |
| Ridge R45 - Table Saw (4Season) | | 2020 | 10 | 2030 | Table Saw |
| Vermeer - Chipper BC5900 | 44 | 2015 | 15 | 2030 | Chipper |
| JD. 1200A Field Groomer | 5 | 2019 | 12 | 2031 | Ballfield Groomer |
| Kubota ZD 1211L | | 2021 | 10 | 2031 | 6' Mower |
| Ventrac HQ680 - Rough Cut deck | | 2017 | 15 | 2032 | Rough cut Deck |
| Ventrac M5720 - Finish cut deck | | 2017 | 15 | 2032 | Finish cut deck |
| JD. 1200A Field Groomer | 9 | 2021 | 12 | 2033 | Ballfield Groomer |
| NH. boomer 50 with Drag (NTEC) | 40 | 2013 | 20 | 2033 | Sm. Tractor w/drag |
| Kubota ZD326S -6' | 29 | 2021 | 13 | 2034 | 6' Mower |
| Ventrac KC 180 Stump Grinder | | 2019 | 15 | 2034 | Stump Grinder |
| JD. 318E Skid (NTEC) | 45 | 2015 | 20 | 2035 | Skid |
| Kubota ZD326S -6' | 28 | 2022 | 14 | 2036 | 6' Mower |

 Capital Improvement Plan 2024-2028

Playground Replacement Schedule

| Park Name | Original Cost | Year Purchased | Life Cycle | Expected Replacement | Current Manufacturer | Comments | Number of Park Signs |
|------------------------|---------------|----------------|------------|----------------------|----------------------|------------------------------|----------------------|
| Van Horn - East | \$31,572.00 | 2005 | 19 | 2024 | | | 1 |
| Caton Ridge | \$50,702.00 | 2003 | 21 | 2024 | | | 3 |
| Heritage Oaks | \$54,000.00 | 2002 | 22 | 2024 | | | 1 |
| Streams - Park | \$51,996.24 | 2006 | 19 | 2025 | | | 1 |
| Streams - Tot | \$42,328.00 | 2005 | 20 | 2025 | | Remove | 1 |
| Cambridge | \$42,812.68 | 2003 | 22 | 2025 | | | 1 |
| Autumn Fields | \$58,429.00 | 2006 | 20 | 2026 | | | 1 |
| Coldwater Park | \$61,155.00 | 2006 | 20 | 2026 | | | 1 |
| Kings Crossing | \$36,017.22 | 2006 | 20 | 2026 | | | 1 |
| Creekside | \$53,664.65 | 2005 | 21 | 2026 | | | 1 |
| Boy Scout | \$43,469.73 | 2002 | 24 | 2026 | | Good condition | 3 |
| Clow Stephens -East | \$28,000.00 | 2009 | 18 | 2027 | | | 1 |
| Dayfield | \$66,645.50 | 2009 | 18 | 2027 | | | 1 |
| Autumn Lakes | \$84,896.00 | 2007 | 20 | 2027 | | | 1 |
| Canterbury | \$80,241.03 | 2007 | 20 | 2027 | | | 1 |
| Caton Ridge West | \$50,000.00 | 2007 | 20 | 2027 | | | |
| Lakewood Falls | \$42,568.90 | 2007 | 20 | 2027 | | | 1 |
| Riverwalk | \$51,954.00 | 2007 | 20 | 2027 | | | 1 |
| Parkview | \$73,385.00 | 2006 | 21 | 2027 | | | 1 |
| Dunmoor | \$67,458.00 | 2008 | 20 | 2028 | | | 1 |
| Greywall | \$77,290.00 | 2008 | 20 | 2028 | | | 1 |
| Quail Run | \$53,500.00 | 2008 | 20 | 2028 | | Isolated | 1 |
| Hidden River | \$47,170.00 | 2006 | 22 | 2028 | | Isolated | 1 |
| Golden Meadows | \$11,898.98 | 2011 | 18 | 2029 | | | 1 |
| Sunnyland | \$63,141.00 | 2009 | 20 | 2029 | | | 1 |
| Winding Creek | \$93,951.99 | 2009 | 20 | 2029 | | | 2 |
| Patriot Square | \$67,086.00 | 2007 | 22 | 2029 | | | 1 |
| Tamarack | \$164,358.73 | 2004 | 25 | 2029 | | Surfacing update 2018 & 2021 | 1 |
| Clow Stephens -West | \$167,000.00 | 2010 | 20 | 2030 | | | |
| Village Green - Splash | \$66,107.00 | 2010 | 20 | 2030 | Aquatix | Keep an eye on High use | |

 Capital Improvement Plan 2024-2028

Playground Replacement Schedule

| Park Name | Original Cost | Year Purchased | Life Cycle | Expected Replacement | Current Manufacturer | Comments | Number of Park Signs |
|-----------------------|---------------|----------------|------------|----------------------|----------------------|--|----------------------|
| Waters Edge | \$49,430.00 | 2006 | 25 | 2031 | | Very small isolated subdivision | 1 |
| Whisper Glen | \$65,500.00 | 2007 | 25 | 2032 | Landscape Structures | Little use. Subdivision built out in 2019 | 1 |
| Meari | \$150,000.00 | 2015 | 18 | 2033 | Little Tikes | High use | 1 |
| Windsor Ridge | \$141,459.00 | 2013 | 20 | 2033 | Playcraft | Little use. Subdivision still under Const. in 2020 | 1 |
| Darcy | \$123,700.00 | 2008 | 25 | 2033 | | | 1 |
| Northpoint | \$61,663.50 | 2008 | 25 | 2033 | | Little use. Subdivision built out in 2019 | 1 |
| Rock Ridge | \$63,057.00 | 2008 | 25 | 2033 | | Little use. Subdivision still under Const. in 2020 | 1 |
| Bott Park-Challenge | \$200,000.00 | 2020 | 15 | 2035 | Gametime | High use | |
| Bott Park-Play | \$300,000.00 | 2020 | 15 | 2035 | Gametime | High use | 1 |
| Commons - Fitness | \$58,838.62 | 2017 | 18 | 2035 | | | |
| Van Horn-West | \$84,476.03 | 2017 | 18 | 2035 | Little Tikes | | 2 |
| Village Green - Play | \$200,000.00 | 2017 | 18 | 2035 | Little Tikes | High use | 2 |
| Grand Prairie Tot Lot | \$90,000.00 | 2016 | 20 | 2036 | Little Tikes | | 1 |
| Lakewood Caton | \$150,000.00 | 2016 | 20 | 2036 | Little Tikes | | 1 |
| Walkers Grove | \$150,000.00 | 2016 | 20 | 2036 | Little Tikes | | 2 |
| Heritage Lakes | \$29,327.03 | 2019 | 18 | 2037 | Gametime | | 1 |
| Kelly | \$100,000.00 | 2019 | 18 | 2037 | Little Tikes | | 1 |
| Reserve | \$150,000.00 | 2019 | 18 | 2037 | Landscape Structures | | 1 |
| Harvest Glen | \$150,000.00 | 2017 | 20 | 2037 | Little Tikes | | 1 |
| Kendall Ridge | \$150,000.00 | 2017 | 20 | 2037 | Gametime | | 1 |
| Brookside | \$100,000.00 | 2020 | 18 | 2038 | Burke | | 1 |
| Commons - Play | \$200,000.00 | 2020 | 18 | 2038 | Little Tikes | | 2 |
| Heritage Meadows | \$150,000.00 | 2019 | 20 | 2039 | Gametime | | 1 |
| Indian Oaks | \$150,000.00 | 2019 | 20 | 2039 | Gametime | | 1 |
| Prairie Grove | \$300,000.00 | 2019 | 20 | 2039 | Little Tikes | | 1 |
| Eaton Preserve | \$97,247.86 | 2021 | 19 | 2040 | Landscape Structures | | 1 |

Appendix A - Fund Balances/Net Asset Policy

Fund Balances / Net Asset Policy

Purpose

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the 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.



Dance Class - Winter 2023

Definitions

▶ **Governmental Funds**

The fund balance will be composed of three primary categories:

- ▶ **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).
- ▶ **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).
- ▶ **Unrestricted Fund Balance** – is made up of three components:

- ▶ **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.
- ▶ **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.
- ▶ **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.

 **Board Approved Policy**

Appendix A - Fund Balances/Net Asset Policy

Authority

Governmental Funds

▶ **Committed Fund Balance**

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

▶ **Assigned Fund Balance**

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

Minimum Unrestricted Fund Balance Levels

Governmental Funds

▶ **Corporate Fund**

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

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

▶ **Special Revenue Fund**

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

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

▶ **Fund Balance**

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

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

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

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

▶ **Recreation Fund**

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

Appendix A - Fund Balances/Net Asset Policy

▶ **Special Recreation Fund**

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

▶ **Debt Service Fund**

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

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

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

▶ **Capital Projects Fund**

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

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

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

Other Considerations

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

- ▶ The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.
- ▶ The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- ▶ The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund.
- ▶ Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- ▶ Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose) If any of the above factors change, the Government should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

Appendix A - Fund Balances/Net Asset Policy

Spending Policy (Flow of Funds)

The District will spend the most restricted dollars before less restricted in the following order:

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

Authority

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



Reporting

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

Minimum Targets

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

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

Exceptions to the Policy

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

 Board Approved Policy

Appendix B - Capital Asset Policy

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

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.

Asset purchases, which fall below the capitalization threshold, will not be included in the capital asset inventory.



Appendix B - Capital Asset Policy

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 on the following page) and have a useful life of at least one year.

Assets not Capitalized:

Capital assets below the capitalization threshold (see schedule on the following page) 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 on the following page)

Capital Assets include the following major classes of assets:

- ▶ **Land and Land Improvements** – Capitalized value is to include the purchase price plus costs such as legal fees and filing fees; improvements such as parking lots, fences, pedestrian bridges, landscaping.
- ▶ **Building and Building Improvements** – Costs include purchase price plus costs such as legal fees and filing fees; improvements include structures and all other property permanently attached to, or an integral part of the structure. These costs include re-roofing, electrical/plumbing, carpet replacement, and HVAC.
- ▶ **Vehicles** – Costs include purchase price plus costs such as title & registration.
- ▶ **Machinery and Equipment** – Assets included in this category are tractors, mowers, generators, office equipment (photo copiers, printers), playground equipment, phone system, and kitchen equipment.
- ▶ **Furniture & Fixtures** – Assets included in this category are office furniture.

Depreciation

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

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

Appendix B - Capital Asset Policy

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.



Friends of the Plainfield Park District Fundraiser - Summer 2023

Capital Assets Useful Lives are as follows:

| | <u>Useful Life in Years</u> | <u>Capitalization Threshold</u> | <u>Inventory Threshold</u> |
|---|-----------------------------|---------------------------------|----------------------------|
| Land | N/A | \$ 1 | \$ 1 |
| Land Improvements | | 5,000 | 1 |
| Steel Bleachers | 5 | | |
| Parking Lots | 15 | | |
| Fences/Bridges/Landscaping | 30 | | |
| Concrete Improvements | 30 | | |
| Buildings | | 5,000 | 1 |
| Concession/Maintenance/Office Building Improvements | 50 | 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 |

Board Approved Policy

Appendix C - Cost Recovery/Service Categories

Purpose

With multiple benefits accruing to both personal and public interests, it is appropriate for public park and recreation services to be supported by a blend of participant fees and taxpayer funding. The annual District budget determines the amount of taxpayer support that is available for park and recreation services and charging fees for participation is a way to ensure the ongoing availability of park and recreation services and supplementing limited taxpayer dollars.

In alignment with the Plainfield Park District ("District") mission of "enhancing lives through equitable and accessible exceptional recreational opportunities" for all and the vision of "aspiring to be innovative, diverse, and inclusive in administration, recreation, and preservation experiences for the entire community", the District is shifting towards a fiscal management philosophy focused on "beneficiary of service". In this conceptualization, each type of service has a set of specific characteristics that provide a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what degree. Ultimately, this grounds cost recovery expectations and the spending of taxpayer dollars in a philosophical underpinning that affirms a commitment to equitable investment, financial discipline, and long-term fiscal health.

Policy Statement

The District's cost recovery strategy intends to create organizational resilience by way of logical, intentional, and thoughtful guidelines for investment and spending decisions. The strategy encourages revenue generation strategies and practices that are fair, equitable, and responsible. This direction is required in order to sustain the Department and its expectation as a provider of park, culture, and recreation services, and the justifiable recovery of costs as detailed in this policy is necessary to ensure the District's financial stability in the near and long term.

Cost Recovery

Cost recovery refers to revenues generated from fees and charges, sponsorships, donations, grants, and other alternative revenue streams in relation to the amount of money necessary to operate a service. For example, a cost recovery level of 75% simply means that for each dollar spent on a service, .75 was generated from a revenue source with the remaining .25 was covered by subsidy dollars (i.e., taxes.)

Service Categories

The development of categories which include like services are important when it comes to justifiable and equitable allocation of subsidy, cost recovery levels, and assignment of budget and general ledger lines to account for a category's fiscal performance (e.g., a service category such as Beginner/Introductory Activities would include activities such as learn to swim classes, youth sports classes, dance instruction, or beginner music lesson regardless of age).

The benefits of this type of approach are two-fold. First, it is inefficient for the District to determine cost recovery expectations by each individual service including facility, activity, or event. Secondly, categorizing by "type of service" or "likeness of service" discourages attempts to determine fees and charges (and therefore cost recovery decisions) based upon special interests, age-based services, or individual values.

The District provides many services annually to the community. The following Service Categories represent the District's service menu and include Service Category definitions as well as example services.



Appendix C - Cost Recovery/Service Categories

Service Categories (Cont.)

▶ **Community & Education Services**

This category includes life skills development, social impact, or are educationally focused activities and programs. [Examples: Great Adventures Preschool, Great Beginnings, Identify Theft, Rules of the Road, Northern Will County Special Recreation Association programs]

▶ **Community Events**

This category includes annual events planned to be appealing to a majority of, or the entire community regardless of age, ability/skill, family composition, etc. These events are large-scale and highly intensive, and typically occur on an annual basis. [Examples: drive-in movies, Patriotic Picnic, Movies in the Park, Party @ the PARC, Family BINGO nights]

▶ **Drop-in access**

This service category includes activities which do not require registration, are non-instructed, and include staff/volunteer supervision or oversight. [Examples: open swim at OSP, open gym & track at PARC, Game on program, and Game Day, mahjong and bridge at PTCC]

▶ **Enterprise Services**

This category includes services that are commercial in nature and whose operations align most with those offered by the private sector. [Examples: Prairie Fit, horse boarding, personal training, birthday parties, pony parties, Ottawa Street Pool]

▶ **Non-skill Based Activities**

This category includes classes, clinics, workshops, and other led/or supervised activities in which pre-registration is required and the primary intent is to provide socialization, interaction, and lifelong learning. [Examples: summer camp, family playtime, early childhood movement classes, senior luncheons]

▶ **Open Access**

This category includes open access to parks and park amenities and does not include staff/volunteer supervision or oversight. [Examples: playgrounds, parks, pavilions, splash pad, dog parks, basketball courts, tennis courts, fishing ponds, trails, skate parks, athletic fields]

▶ **Rentals**

This category includes parks, shelters, athletic fields, and recreation facility rentals providing exclusive use of spaces and places in the system. [Examples: shelter rentals, Prairie Activity & Recreation Center gym and room rentals, Plainfield Township Community Center room rentals, Ottawa Street Pool rental, athletic field rentals]

▶ **Skill-based Activities - Beginner & Intermediate**

This service category includes classes, workshops and other led and/or supervised activities in which pre-registration is required and the primary intent is to acquire or learn a skill. [Examples: swim lessons levels preschool 1- level 4, athletic classes ages 3-6, music lessons, beginner equestrian classes and camps, dance classes ages 3-6, cooking, art and photography classes]

▶ **Skill-based Activities - Advanced**

This service category includes classes, workshops and other led and/or supervised activities in which pre-registration is required and the primary intent is to enhance or master a skill. [Examples: dance team, adult leagues, youth sport leagues, equestrian team, swim lessons levels 5-6, athletic skills classes, fitness classes, dance classes ages 7-18]

▶ **Special Events**

This category includes events that are intended to serve a niche' market or special interest and may occur on an annual basis or with some level of regularity. [Examples: Daddy Daughter Dance, Horse Shows, Holiday Pony Rides, Jeric's Skate Contest, Howl-Ween, Carboard Boat Regatta, Journey to the North Pole, Grinchmas on the Green, Haunted Hayrides, Bunny Breakfast]



Appendix C - Cost Recovery/Service Categories

Cost Recovery Strategy - Continuum Model

The District's Cost Recovery Strategy below illustrates the degrees to which financial resources will be spent and expenses will be recovered. It is grounded in the differentiation of park and recreation services on the basis of who benefits and who should pay. Economists have differentiated goods and services in the economy in this manner for decades and have designated three types of goods and services: community benefit, dual benefit, and individual benefit.

The District's Cost Recovery Strategy Continuum is grounded in a philosophy that acknowledges varying levels of service. This strategy shifts from philosophical underpinnings suggesting that all services should be provided at no or low cost for

everyone to an equitable and just philosophy where subsidy allocation decisions are based upon "beneficiary of service". In this conceptualization, each type of service has a set of specific characteristics that provide a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what degree. Ultimately, this aligns subsidy allocation and cost recovery goals and expectations with beneficiary of service. Essentially, those who benefit from a service should pay for that service.

The two (2) year Plainfield Park District Cost Recovery Strategy Continuum includes the District's Service Categories and realistic cost recovery/subsidy goals and expectations that align with current financial conditions. The continuum is a graphic representation of the District's tax use and revenue enhancement strategy.



Board Approved Policy

Appendix C - Cost Recovery/Service Categories

Updating Subsidy Investment Expectations

Service category cost recovery performance levels should be updated annually, and subsidy (tax dollar) investment goals should be reviewed, analyzed, and updated at least every two years or more frequently as necessary.

Pricing - Determining Fees & Charges

Several pricing methods exist that will assist District staff in establishing fees and charges. The principal method for establishing services fees will be cost recovery pricing which is defined as determining a fee based on established cost recovery goals. Other pricing methods may be utilized by the District, however, any strategy or method used will ultimately require that cost recovery goals or subsidy allocation expectations be met. Common alternative pricing methods include:

Market (demand-based) pricing

Results in pricing based on demand for a service or what the target market is willing to pay for a service. The private and commercial sectors commonly utilize this strategy. One consideration for establishing a market rate fee is determined by identifying all providers of an identical service (i.e., private sector providers, other municipalities, etc.), and setting the highest fee. Another consideration is setting the fee at the highest level the market will bear.

Competitive Pricing

Established prices are fee based on what similar service providers or close proximity competitors are charging for services. One consideration for establishing a competitive fee is determined by identifying all providers of an identical or similar service (i.e., private sector providers, other municipalities, etc.), and setting the mid-point or lowest fee.

Value-based Pricing

A pricing strategy in which the price of a product or a service is decided on the basis of perceived value or benefit it can provide to a customer. Value based pricing is more evident in places or markets where exclusive products are offered which offer more value than the generic or standard products.

Penetration Pricing

Has the aim of attracting customers by offering lower prices on services. While many may use this technique to draw attention away from the competition, penetration pricing often results in lost revenue and higher subsidy requirements. Over time, however, an increased awareness of the service may drive revenues and help organizations differentiate themselves from others. After sufficiently penetrating a market, organizations should consider raising prices to better reflect the state of their position within the market.

Premium Pricing

Establishes prices higher than that of the competition. Premium pricing is often most effective in the early days of a service's life cycle, and ideal for organizations that offer unique services. Because customers need to perceive products and services as being worth a higher price tag, an organization must work hard to create a value perception.

Bundle Pricing

Allows for the sale of multiple services for a lower rate than customers would pay if they purchased each service individually. Bundling can be an effective way of selling services that are poor performers and can also increase the value perception in the eyes of customers - essentially giving them something for a reduced rate.

Differential/Dynamic Pricing

Follows the "law of demand" by supporting a key pricing principle: some customers are willing to pay more than others. Differential pricing is the strategy of selling the same service to different customers at different prices. Differential pricing enables organizations to "profit" from their customers' unique valuations (ex. Prime time or surge pricing).



Appendix C - Cost Recovery/Service Categories

In the event a Service Category's tax dollar investment/cost recovery goal is higher than current cost recovery performance and fee increases are required, prices may need to be raised incrementally over time in accord with market acceptance to optimize revenue generation. However, if the market does not respond favorably to the increase, the service may require divestment if the subsidy investment required cannot be justified based upon beneficiary of service.

- ▶ In the event a tax dollar investment/cost recovery goal is less than the current level of recovery the established fee will remain the same to ensure that there is no loss of revenue or negative impact on the District's financial condition.

Success Metrics

Methods that will be employed by the District to evaluate the value and intended community impact of investment and spending choices and which have significant relevance to the District's fiscal condition due to efficiencies and customer retention and satisfaction include but are not limited to the following.

- ▶ **Success Metric 1:**
Financial viability: a service must meet its minimum tax dollar investment/cost recovery goal and as noted on the Cost Recovery Continuum and Strategy
- ▶ **Success Metric 2:**
Market position: services should meet 75% or more of their capacity (maximum) to ensure efficiency of resource investment
- ▶ **Success Metric 3:**
Increase in the number of participants within a special target market or market niche' (e.g., teens, older adults, minority populations, low-income youth/families)
- ▶ **Success Metric 4:**
Participant (customer) satisfaction: overall participant (customer) satisfaction must meet a minimum of 85% satisfaction or higher.

Addressing gaps between existing cost recovery performance and target (goals)

1. Analyze success metrics for services not meeting their cost recovery goal.
2. Analyze direct and indirect costs of providing service.
 - a. Measure ratio of direct and indirect cost.
 - b. Identify cost reduction opportunities.
 - c. Implement cost reduction opportunities.
3. Suggest market increase commensurate with cost recovery goal.
 - a. Conduct market analysis of service.
 - b. Identify opportunities for capturing larger market.
4. Identify potential sponsorship, donation, or pay-it-forward opportunities for supporting the service.
5. Determine if services do not satisfy success metrics.

Appendix D - Purchasing Policy

Purchasing Policy

The objective of the District's 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 for District operations, 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 in compliance with applicable law.

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.

All purchases shall be made in compliance with applicable state and federal laws, rules, and regulations (collectively, "state or federal law"). In the event any conflict arises between any provision of this policy and any state or federal law, the state or federal law shall govern and control.

I. Purchases \$2,000.00 or less

All budgeted purchases \$2,000.00 or less will require approval by the 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 review to ensure the purchase is within budget and consistent with District requirements.

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 exceeds \$3,500.00, then three quotes are needed. Submission of quotes from potential vendors must be made within thirty (30) days of the District's request in order to be considered. Purchases may be made for a 3-year period provided the unit cost does not increase by 15% or more during the term.

IV. Purchases between \$15,000.00 to \$30,000.00

In addition to obtaining three quotes and approval from the Department Director and Executive Director, the Department Director will inform the Board of budgeted purchases within this range by memo or staff report. Board approval is required if the purchase was not included in the Annual Budget and Appropriation Ordinance.

V. Open Purchase Orders

Subject to approval by the Department Director and Executive Director, an open purchase order may be used for frequent purchases.

VI. Competitive bidding process for purchases more than \$30,000

The District must publicly bid all contracts for supplies, materials, or work involving an expenditure in excess of \$30,000 unless an exemption exists under section 8-1(c) of the Park District Code. 70 ILCS 1205/8-1(c). Contracts which must be bid shall be awarded to the lowest responsible bidder after due advertisement in accordance with applicable law.

Please contact the Executive Director for purchases in excess of \$30,000 of specialized or unique items which may not adapted to award by competitive bidding.

 Board Approved Policy

Appendix D - Purchasing Policy

VII. Professional Services between \$3,000.00 to \$14,999.99

With prior approval of the Executive Director when in the best interest of the Park District, staff may engage professional service firms without obtaining three quotes. As a general policy for the selection of professional services within this range, staff is expected to request proposals and conduct interviews and consider factors other than just the cost of the services. These factors may include, but are not limited to, the quality of work, work experience, past performance of the firm/individual with the Park District, and any other factors staff deems relevant to the selection. Staff shall inform the Board of its selection by memo or report. The Board and the Executive Director will be informed of changes in fees for professional services which are greater than 15% over the original amount of the approved contract,

VIII. Professional Services \$15,000.00 and greater

Except as provided herein, for professional services in excess of \$15,000, staff shall seek request proposals, conduct interviews and select firm(s) to recommend to the Board for approval based on factors other than just the cost of the services. These factors may include, but are not limited to, the quality of work, work experience, past performance of the firm/individual with the Park District, and any other factors staff deems relevant to the selection.

When hiring an architect, engineer or land surveyor, the District must comply with Local Government Professional Services Selection Act ("Professional Services Selection Act") and utilize a request for qualifications procedure for selection of the architect, engineer or land surveyor, unless an exemption exists in accordance with the Professional Services Selection Act.

Board approval is required when changes in fees for professional services are greater than 15% or \$15,000.00, whichever is less, over the original amount of the approved contract,

IX. Receipt of Orders & Services

Staff must notify the Finance, Human Resources & Information Technology Department if any materials or services have been ordered but have not been received or if an order needs to be returned. This will prevent paying for items or services not yet received and/or ensure the request for a refund is properly submitted and documented. Additionally, appropriate account codes shall be indicated on the approved invoices, if not already on the Purchase Order.

X. Changes

In the event a change order is issued which increases the cost of an already approved purchase, the change order must be resubmitted for the appropriate approval(s) in accordance with this purchasing policy.

In the event the District issues a change order to any contract for the purchase of goods, services or construction, regardless of whether the purchase was bid, the change must be approved by the Board, or the Board's designee in accordance with Section 33E-9 of the Illinois Criminal Code on Public Contracts. 720 ILCS 5/33E-9. The requirement to comply with Section 33-E-9 shall only apply to a change order or series of change orders which authorize an increase or decrease in the either the cost of the contract by a total of \$25,000 or more or the time of completion by a total of 180 days or more.

For all public works projects, change orders must be approved in compliance with the Section 33E-9 of the Illinois Criminal Code and the Public Works Contract Change Order Act, 50 ILCS 525/1 et seq.

Appendix D - Purchasing Policy

XI. Emergency Purchases

In the course of District operations, it may be necessary for employees to make purchases on an emergency basis. An emergency is a sudden condition or state of affairs calling for immediate action in order to protect public health, safety or welfare or is necessary to prevent further damage or loss to Park District property or Park District funds, or is otherwise determined to be an emergency as defined by the Board.

For emergency purchases \$30,000 and under, the purchase must be approved in accordance with the limits set above. If the purchase only requires the Department Director's approval but the Department Director is unavailable to provide written authorization for the purchase, staff must obtain the Executive Director's written approval prior to making the purchase. If the purchase requires the Executive Director's approval for any reason and the Executive Director is unavailable to provide written authorization for the purchase, staff shall obtain verbal approval from the Executive Director prior to making the purchase, which staff shall confirm by e-mail or other written notification to the Executive Director, Department Director, and the Deputy Director.

Upon prior approval of the Executive Director, staff may forgo the formal bidding requirements for emergency purchases in excess of \$30,000 as set forth herein in the event an emergency exists, provided, any emergency purchases in excess of \$30,000 requires Board approval in accordance with the Park District Code. To the extent possible, Board approval shall be acquired prior to the emergency purchase. In the event Board approval prior to the purchase is not possible, the Board President will be notified of the emergency purchase prior to the purchase and Board members will be informed of the emergency purchase within 24 hours of the purchase. The Board will then formally approve the purchase at the next regularly scheduled Board meeting.

XII. Performance and Payment Bond Requirements (effective January 1, 2024)

The District shall require contractor(s) performing work on any public works project in excess of \$150,000 to provide performance and payment bonds in accordance with the Public Construction Bond Act, 30 ILCS 550/1 et seq.

The Executive Director, or the Executive Director's designee, shall have the discretion to determine whether to require contractor(s) performing work on any public works project \$150,000 and less to provide performance and payment bonds. This Section XII of the purchasing policy is effective until January 1, 2029.

It is expected that each employee will follow the purchasing procedures as outlined in this policy and in accordance with any internal procedures. Failure to adhere to this purchasing policy will result in disciplinary action.

Please note that this policy may be periodically reviewed and amended from time to time as required by changes in state or federal law and for other reasons the Board deems appropriate or in the best interest of the District.

 **Board Approved Policy**

 Appendix E - Property Tax History

Property Tax History

| | Levy Year 2014 | Levy Year 2015 | Levy Year 2016 | Levy Year 2017 | Levy Year 2018 | Levy Year 2019 | Levy Year 2020 | Levy Year 2021 | Levy Year 2022 | Estimated Levy Year 2023 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| Total Assessed Value | 2,248,269,511 | 2,319,531,847 | 2,462,359,859 | 2,577,065,318 | 2,703,176,028 | 2,851,040,048 | 3,002,744,979 | 3,095,006,192 | 3,364,837,335 | 3,761,623,125 |
| % Change in EAV | 0.11% | 3.17% | 6.16% | 4.66% | 4.89% | 5.47% | 5.32% | 3.07% | 8.72% | 11.79% |
| Tax Extension | | | | | | | | | | |
| Aggregate Levy | 4,416,554 | 4,469,288 | 4,528,425 | 4,669,722 | 4,826,930 | 4,943,498 | 5,128,589 | 5,257,887 | 5,624,678 | 6,063,564 |
| Bonds | 970,922 | 983,318 | 920,821 | 971,522 | 1,091,740 | 1,197,231 | 1,288,138 | 1,321,525 | 1,376,195 | 1,390,449 |
| Special Recreation | 775,450 | 790,797 | 854,337 | 907,047 | 1,083,802 | 1,140,416 | 1,201,098 | 1,238,002 | 1,342,360 | 1,504,649 |
| Total Extension | 6,162,926 | 6,243,403 | 6,303,583 | 6,548,291 | 7,002,472 | 7,281,145 | 7,617,824 | 7,817,415 | 8,343,233 | 8,958,662 |
| % Change in Tax Extension | | | | | | | | | | |
| Aggregate Levy | 2.95% | 1.19% | 1.32% | 3.12% | 3.37% | 2.41% | 3.74% | 2.52% | 6.98% | 7.80% |
| Bonds | 12.28% | 1.28% | -6.36% | 5.51% | 12.37% | 9.66% | 7.59% | 2.59% | 4.14% | 1.04% |
| Special Recreation | 43.85% | 1.98% | 8.03% | 6.17% | 19.49% | 5.22% | 5.32% | 3.07% | 8.43% | 12.09% |
| Total % Change | 8.24% | 1.31% | 0.96% | 3.88% | 6.94% | 3.98% | 4.62% | 2.62% | 6.73% | 7.38% |
| Tax Rate | | | | | | | | | | |
| Aggregate Levy | 0.1965 | 0.1924 | 0.1839 | 0.1812 | 0.1786 | 0.1734 | 0.1708 | 0.1704 | 0.1666 | 0.1612 |
| Bonds | 0.0432 | 0.0423 | 0.0374 | 0.0377 | 0.0404 | 0.0420 | 0.0429 | 0.0427 | 0.0409 | 0.0370 |
| Special Recreation | 0.0345 | 0.0340 | 0.0347 | 0.0352 | 0.0401 | 0.0400 | 0.0400 | 0.0400 | 0.0398 | 0.0400 |
| Total Direct Tax Rate | 0.2742 | 0.2687 | 0.2560 | 0.2541 | 0.2591 | 0.2554 | 0.2537 | 0.2531 | 0.2473 | 0.2382 |

o Report displays the change in Equalized Assessed Value, Total Tax Extension, and Tax Rate from 2014 Actual through 2023 Estimated.

 Appendix F - CPI Memo


Illinois Department of Revenue
Property Tax Division
 101 West Jefferson Street, MC 3-450
 Springfield, Illinois 62702
 Telephone: (217) 782-3016
 Facsimile: (217) 782-9932

PTELL – CPI for 2023 Extensions - Property Taxes Payable 2024

TO: County Assessors, Clerks and Tax Extenders in Counties Containing Taxing Districts Subject to the Property Tax Extension Limitation Law (PTELL)

FROM: Brad Kriener
Property Tax Division

DATE: 1/12/23

SUBJECT: CPI Change for 2023 Extensions (for property taxes payable in 2024) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living" or inflation percentage to use in computing the 2023 extensions (taxes payable in 2024) under PTELL is 5.0%

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..." (emphasis added).

For 2023 extensions (taxes payable in 2024), the CPI to be used for computing the extension limitation and debt service extension base is 5.0%. The CPI is measured from December 2021 to December 2022. The U.S. City Average CPI for December 2021 was 278.802 and 296.797 for December 2022. The CPI change is calculated by subtracting the 2021 CPI from the 2022 CPI. The amount is then divided by the 2021 CPI which results in 6.5% CPI. $(296.797 - 278.802) / 278.802 = 6.5\%$. The Statute indicates the lesser of 5% or the actual percentage increase, in this case 5% is the lesser amount.

Information on PTELL may be accessed through the department's web site at www.tax.illinois.gov under the "Property Tax" link and the "Property Tax Extension Limitation Law (PTELL)" link under the "General Information and Resources" heading.

If you have any questions concerning the change in the consumer price index (CPI), please contact me at (217) 782-3016.

Appendix G - Budget and Appropriation Ordinance

ORDINANCE 2024-01

BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE PLAINFIELD PARK DISTRICT, WILL AND KENDALL COUNTIES, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2024 AND ENDING ON THE 31ST DAY OF DECEMBER, 2024.

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PLAINFIELD 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 10th day of January 2024 on said Ordinance, notice of said hearing having been given at least one week prior to such hearing by publication in the Herald News, 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, 2024 and ending December 31, 2024, 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, 2024 and ending on the 31st day December, 2024.

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, 2024 and ending December 31st, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31st, 2023 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
CORPORATE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024**

| | |
|----------------------------|------------------------|
| ESTIMATED REVENUES: | 2024 BUDGET |
| PROPERTY TAXES | 4,169,564 |
| REPLACEMENT TAXES | 67,000 |
| INTEREST | 45,557 |
| ATHLETIC FIELD FEES | 109,315 |
| OTHER | 199,563 |
| TOTAL REVENUES: | 4,590,999 |

| | | |
|------------------------------|------------------|----------------------|
| ESTIMATED EXPENSES: | | APPROPRIATION |
| SALARIES & WAGES | 1,598,656 | 1,758,522 |
| HEALTH INSURANCE | 509,764 | 560,740 |
| STAFF DEVELOPMENT | 76,150 | 83,764 |
| MATERIALS & SUPPLIES | 330,291 | 363,320 |
| UTILITIES | 98,350 | 108,185 |
| CONTRACTUAL SERVICES | 858,925 | 944,817 |
| MAINTENANCE & REPAIRS | 82,490 | 90,739 |
| TRANSFER TO CAPITAL PROJECTS | 1,450,000 | 1,595,000 |
| OTHER | 18,260 | 20,086 |
| CONTINGENCY | 300,000 | 330,000 |
| TOTAL EXPENSES: | 5,322,886 | 5,855,173 |

| | | |
|--|-------------|------------------|
| ESTIMATED CASH BALANCE: | | |
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | | 2,671,821 |
| TOTAL ESTIMATED REVENUE | 4,590,999 | |
| TOTAL ESTIMATED EXPENSES | (5,322,886) | (731,887) |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | | 1,939,934 |

Appendix G - Budget and Appropriation Ordinance

PLAINFIELD PARK DISTRICT
RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

| ESTIMATED REVENUES: | | 2024 BUDGET | |
|------------------------|--|------------------|--|
| PROPERTY TAXES | | 1,275,000 | |
| INTEREST | | 31,400 | |
| PROGRAMS | | 1,816,658 | |
| RENTALS | | 94,270 | |
| BROCHURE ADVERTISING | | 20,000 | |
| OTHER | | 46,784 | |
| TOTAL REVENUES: | | <u>3,284,112</u> | |

| ESTIMATED EXPENSES: | | APPROPRIATION | |
|------------------------------|------------------|------------------|--|
| SALARIES & WAGES | 1,733,786 | 1,907,165 | |
| HEALTH INSURANCE | 342,187 | 376,406 | |
| STAFF DEVELOPMENT | 31,474 | 34,621 | |
| MATERIALS & SUPPLIES | 270,615 | 297,677 | |
| UTILITIES | 59,990 | 65,989 | |
| CONTRACTUAL SERVICES | 533,889 | 587,278 | |
| MAINTENANCE & REPAIRS | 60,345 | 66,380 | |
| OTHER | 24,292 | 26,721 | |
| TRANSFER TO CAPITAL PROJECTS | 250,000 | 275,000 | |
| CONTINGENCY | 250,000 | 275,000 | |
| TOTAL EXPENSES: | <u>3,556,578</u> | <u>3,912,237</u> | |

| ESTIMATED CASH BALANCE: | |
|--|-----------------------|
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | \$ 2,028,310 |
| TOTAL ESTIMATED REVENUE | \$ 3,284,112 |
| TOTAL ESTIMATED EXPENSES | <u>\$ (3,556,578)</u> |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | <u>\$ 1,755,844</u> |

PLAINFIELD PARK DISTRICT
LIABILITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

| ESTIMATED REVENUES: | | 2024 BUDGET | |
|------------------------|--|----------------|--|
| PROPERTY TAXES | | 110,000 | |
| INTEREST | | 1600 | |
| TOTAL REVENUES: | | <u>111,600</u> | |

| ESTIMATED EXPENSES: | | APPROPRIATION | |
|---|----------------|----------------|--|
| GENERAL LIABILITY & WORKER'S COMPENSATION | 137,000 | 150,700 | |
| TOTAL EXPENSES: | <u>137,000</u> | <u>150,700</u> | |

| ESTIMATED CASH BALANCE: | |
|--|---------------------|
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | \$ 73,291 |
| TOTAL ESTIMATED REVENUE | \$ 111,600 |
| TOTAL ESTIMATED EXPENSES | <u>\$ (137,000)</u> |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | <u>\$ 47,891</u> |

 Appendix G - Budget and Appropriation Ordinance

PLAINFIELD PARK DISTRICT
IMRF FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

| | | |
|---|------------------|-----------------|
| ESTIMATED REVENUES: | | |
| | 2024 BUDGET | |
| PROPERTY TAXES | 259,000 | |
| INTEREST | 1860 | |
| REIMBURSEMENTS | 0 | |
| TOTAL REVENUES: | <u>260,860</u> | |
| ESTIMATED EXPENSES: | | |
| | | APPROPRIATION |
| IMRF EMPLOYER CONTRIBUTION | 305,000 | <u>335,500</u> |
| TOTAL EXPENSES: | <u>305,000</u> | <u>335,500</u> |
| ESTIMATED CASH BALANCE: | | |
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | | 153,633 |
| TOTAL ESTIMATED REVENUE | 260,860 | |
| TOTAL ESTIMATED EXPENSES | <u>(305,000)</u> | <u>(44,140)</u> |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | | <u>109,493</u> |

PLAINFIELD PARK DISTRICT
DEBT SERVICE FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

| | | |
|---|-----------------------|-------------------|
| ESTIMATED REVENUES: | | |
| | 2024 BUDGET | |
| PROPERTY TAXES | 1,390,449 | |
| TOTAL REVENUES: | <u>1,390,449</u> | |
| ESTIMATED EXPENSES: | | |
| | | APPROPRIATION |
| BOND PRINCIPAL PAYMENTS | 1,164,010 | 1,280,411 |
| BOND INTEREST | 226,440 | 249,084 |
| OTHER | 1,275 | 1,403 |
| TOTAL EXPENSES: | <u>1,391,725</u> | <u>1,530,898</u> |
| ESTIMATED CASH BALANCE: | | |
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | | \$ 2,887 |
| TOTAL ESTIMATED REVENUE | \$ 1,390,449 | |
| TOTAL ESTIMATED EXPENSES | <u>\$ (1,391,725)</u> | <u>\$ (1,276)</u> |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | | <u>\$ 1,612</u> |

 Appendix G - Budget and Appropriation Ordinance

PLAINFIELD PARK DISTRICT
CAPITAL PROJECTS FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

ESTIMATED REVENUES:

| | |
|---------------------------|------------------|
| | 2024 BUDGET |
| TRANSFER FROM OTHER FUNDS | 2,277,928 |
| INTEREST ON INVESTMENTS | 10,200 |
| CAPITAL INITIATIVE FEES | 26,975 |
| OTHER REVENUE | 1,114,250 |
| TOTAL REVENUES: | <u>3,429,353</u> |

ESTIMATED EXPENSES:

| | | |
|------------------------|------------------|----------------------|
| | | <u>APPROPRIATION</u> |
| CONTRACTUAL SERVICES | 182,000 | 200,200 |
| INFORMATION TECHNOLOGY | 5,700 | 6,270 |
| MAINTENANCE & REPAIRS | 688,000 | 756,800 |
| CAPITAL INITIATIVE | 140,096 | 154,106 |
| VEHICLES | 89,150 | 98,065 |
| EQUIPMENT | 122,000 | 134,200 |
| BIKE PATHS | 538,103 | 591,913 |
| PARK IMPROVEMENTS | 2,353,171 | 2,588,488 |
| TOTAL EXPENSES: | <u>4,118,219</u> | <u>4,530,041</u> |

ESTIMATED CASH BALANCE:

| | | |
|---|-----------------------|---------------------|
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | | \$ 3,531,416 |
| TOTAL ESTIMATED REVENUE | \$ 3,429,353 | |
| TOTAL ESTIMATED EXPENSES | <u>\$ (4,118,219)</u> | <u>\$ (688,866)</u> |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | | <u>\$ 2,842,550</u> |

PLAINFIELD PARK DISTRICT
PARK DONATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

ESTIMATED REVENUES:

| | |
|-----------------------|-------------------|
| | 2024 BUDGET |
| SEASONS OF PLAINFIELD | \$ 375,780 |
| OTHER | 0 |
| TOTAL REVENUES: | <u>\$ 375,780</u> |

ESTIMATED EXPENSES:

| | | |
|-------------------------|----------------|----------------------|
| | | <u>APPROPRIATION</u> |
| TRANSFER TO OTHER FUNDS | 577,928 | 635,721 |
| TOTAL EXPENSES: | <u>577,928</u> | <u>635,721</u> |

ESTIMATED CASH BALANCE:

| | | |
|---|---------------------|---------------------|
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | | \$ 1,271,094 |
| TOTAL ESTIMATED REVENUE | \$ 375,780 | |
| TOTAL ESTIMATED EXPENSES | <u>\$ (577,928)</u> | <u>\$ (202,148)</u> |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | | <u>\$ 1,068,946</u> |

 Appendix G - Budget and Appropriation Ordinance

PLAINFIELD PARK DISTRICT
SPECIAL RECREATION FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

| | | |
|---|------------------|-------------------|
| ESTIMATED REVENUES: | | |
| | 2024 BUDGET | |
| PROPERTY TAXES | 1,504,649 | |
| INTEREST | 13,000 | |
| TOTAL REVENUES: | <u>1,517,649</u> | |
| ESTIMATED EXPENSES: | | |
| | | APPROPRIATION |
| SALARIES & WAGES | 18,051 | 19,856 |
| SPECIAL RECREATION ASSOCIATION AGREEMENT | 752,325 | 827,558 |
| CAPITAL PROJECTS-ADA | 1,446,492 | 1,591,141 |
| OTHER | 0 | 0 |
| TOTAL EXPENSES: | <u>2,216,868</u> | <u>2,438,555</u> |
| ESTIMATED CASH BALANCE: | | |
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | | \$ 877,085 |
| TOTAL ESTIMATED REVENUE | \$ 1,517,649 | |
| TOTAL ESTIMATED EXPENSES | \$ (2,216,868) | \$ (699,219) |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | | <u>\$ 177,866</u> |

PLAINFIELD PARK DISTRICT
SOCIAL SECURITY FUND BUDGET
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

| | | |
|---|----------------|------------------|
| ESTIMATED REVENUES: | | |
| | 2024 BUDGET | |
| PROPERTY TAXES | 250,000 | |
| INTEREST | 1,000 | |
| TOTAL REVENUES: | <u>251,000</u> | |
| ESTIMATED EXPENSES: | | |
| | | APPROPRIATION |
| SOCIAL SECURITY/MEDICARE PAYMENTS | 243,000 | 267,300 |
| TOTAL EXPENSES: | <u>243,000</u> | <u>267,300</u> |
| ESTIMATED CASH BALANCE: | | |
| ESTIMATED CASH BALANCE AT JANUARY 1, 2024 | | \$ 77,438 |
| TOTAL ESTIMATED REVENUE | \$ 251,000 | |
| TOTAL ESTIMATED EXPENSES | \$ (243,000) | \$ 8,000 |
| ESTIMATED CASH BALANCE AT DECEMBER 31, 2024 | | <u>\$ 85,438</u> |

Appendix G - Budget and Appropriation Ordinance

PLAINFIELD PARK DISTRICT
SUMMARY OF ALL FUNDS
FOR FISCAL YEAR ENDED DECEMBER 31, 2024

| | BUDGET | APPROPRIATION |
|----------------------------|--------------|---------------|
| CORPORATE | \$5,322,886 | \$5,855,173 |
| RECREATION | \$3,556,578 | \$3,912,237 |
| LIABILITY | \$137,000 | \$150,700 |
| IMRF | \$305,000 | \$335,500 |
| DEBT SERVICE | \$1,391,725 | \$1,530,898 |
| CAPITAL PROJECTS | \$4,118,219 | \$4,530,041 |
| PARK DONATION | \$577,928 | \$635,721 |
| SPECIAL RECREATION | \$2,216,868 | \$2,438,555 |
| SOCIAL SECURITY | \$243,000 | \$267,300 |
| TOTAL SUMMARY OF ALL FUNDS | \$17,869,204 | \$19,656,125 |

SECTION 3.

- An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$10,686,975
- An estimate of the cash expected to be received during the fiscal year from sources is \$15,211,802
- An estimate of the expenditures contemplated for the fiscal year is \$17,869,204
- An estimate of the cash to be on hand at the end of fiscal year is \$8,029,573
- An estimate of the amount of taxes to be received during the fiscal year is \$8,958,662

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

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such

decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

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

PASSED this 10th day of January, 2024.

AYES: 5 NAYS: 0 ABSENT: 2 ABSTAIN: 0

PLAINFIELD PARK DISTRICT

By: William Thoman

William Thoman, President

ATTEST:

Heather Caldwell

Heather Caldwell, Secretary

Appendix G - Budget and Appropriation Ordinance

STATE OF ILLINOIS)
) SS.
COUNTY OF WILL)
COUNTY OF KENDALL)

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the Plainfield Park District, Will and Kendall Counties, Illinois (the "District"), and as such official I am the keeper of the records of the District and the Board.

I further certify that the foregoing constitutes a full, true, and complete transcript of the minutes of the meeting of said Board held on the 10th day of January, 2024 insofar as same relate to the adoption of the following: **ORDINANCE 2024-01**.

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE PLAINFIELD PARK DISTRICT, WILL AND KENDALL COUNTIES, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2024 AND ENDING ON THE 31ST DAY OF DECEMBER, 2024.

A true, correct, and complete copy of which resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the members of the Board of Park Commissioners on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of "AN ACT in Relation to Meetings," approved July 11, 1957, as amended (the "Open Meetings Act"), and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the providing of said Act and said Code and with all of the procedural rules of the Board in the passage of said ordinance.

IN WITNESS THEREOF I hereunto affix my official signature at Plainfield, Illinois, this 10th day of January, 2024.



Secretary, Board of Park Commissioners
Plainfield Park District
Will and Kendall Counties, Illinois

 Appendix H - Seasons of Plainfield Agreement

MINUTES OF a Regular meeting of the Board of Park Commissioners of the Plainfield Park District, Will and Kendall Counties, Illinois, Held at the Plainfield Township Community Center, 15014 S. DesPlaines St. Plainfield, IL, Illinois within Said District, at 6:00 p.m. on Wednesday, June 8, 2022

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, William Thoman the President, and the following Park

Commissioners at said location answered being Present:

Syed Abedi, Mimi Poling, Jason Rausch, Heath Wright and William Thoman

The following Park Commissioners were absent from the meeting:

Collette Safford

Park Commissioner William Thoman present and read in full the Following:

RESOLUTION 2022-05

RESOLUTION TO AUTHORIZE AN EXECUTION OF A PARK DEDICATION AGREEMENT FOR THE SEASONS OF PLAINFIELD SUBDIVISION

RESOLUTION NO. 2022-05

RESOLUTION TO AUTHORIZE AN EXECUTION OF A PARK DEDICATION AGREEMENT FOR THE SEASONS OF PLAINFIELD SUBDIVISION

WHEREAS, Plainfield Park District, of Will and Kendall Counties, Illinois (the Park District) has been established to provide park sites, facilities, and recreational programs for its citizens; and

WHEREAS, FRED-Plainfield HC, LLC (herein referred to as the Developer) is developing a residential subdivision commonly known as Seasons of Plainfield (Subdivision) located south of 135th Street, east of State Route 59 and north of 143rd Street in Plainfield, Illinois, that will be annexed into the boundaries of the District; and


WHEREAS, pursuant to the development of the Subdivision, the Village of Plainfield has annexed the above Subdivision pursuant to an Annexation Agreement; and

WHEREAS, the Village of Plainfield has a Park Dedication element to its subdivision ordinances which provides for the dedication of park space for all subdivisions located within the Village.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Plainfield Park District, of Will and Kendall Counties, Illinois as follows:

SECTION 1. The Developer of the above subdivision and the Park District have negotiated a Park Dedication Agreement to ensure that the Developer will comply with the Village on Plainfield Ordinances concerning the dedication of park space and other elements concerning the development of this property.

SECTION 2. The Board of Commissioners directs the President, Secretary, staff, and District attorneys to finalize the Park Dedication Agreement, a copy of which is attached hereto and shall be in substantially the similar form as shown in Exhibits A-E.
Passed this 8th Day of June 2022.


William Thoman, President Plainfield
Park District

ATTEST:


Heather Caldwell, Secretary Board
of Commissioners

AYES: 5
NAYS: 0
ABSENT: 1
ABSTAIN: 0

Appendix H - Seasons of Plainfield Agreement

AGREEMENT FOR DEDICATION AND DEVELOPMENT OF PARK SITE AT THE SEASONS OF PLAINFIELD SUBDIVISION

THIS AGREEMENT is made this 8 day of June, 2022 by and between the PLAINFIELD PARK DISTRICT, a body corporate and politic created pursuant to 70 ILCS 1205-1 et seq. and following Illinois Revised Statutes (1987), (The Park District Code), whose principal office is located at 23729 West Ottawa Street, Plainfield, Illinois 60544 (hereinafter referred to as the "District"), and FRED-Plainfield HC, LLC, a Wisconsin limited liability company, whose principal place of business is located at Milwaukee, WI (hereinafter referred to as the "Developer").

WHEREAS, the Developer has annexed to the Village of Plainfield, an Illinois municipal corporation (hereinafter referred to as the "Village", certain property consisting of approximately 63.8 acres, more or less, located east of 59 and Joseph Avenue intersection, and located within the boundaries of the District; and

WHEREAS, the Developer will be developing the property with 320-unit multi-family apartment homes in a subdivision called The Seasons at Plainfield (hereinafter referred to as the "Subdivision"), all in accordance with the applicable Annexation Agreement, zoning laws and ordinances and Subdivision and building codes, ordinances and regulations of the Village, as same may be modified by the Annexation Agreement; and

1

WHEREAS, the Developer recognizes that adequate provision of recreational facilities and open space will enhance its Subdivision, and will provide additional amenities to current and prospective residents of the Subdivision; and

WHEREAS, the District has been created pursuant to law for the purpose of providing open space, park lands, and recreational facilities for all the residents of the District; and

WHEREAS, both the District and the Developer agree that the dedication and/or contribution of funds towards development of recreational facilities within the Subdivision will provide recreational opportunities for the residents of the Subdivision and the District as a whole and enhance the value of the properties in the Subdivision; and

WHEREAS, pursuant to the Village ordinances providing for the dedication of park lands, the required land donation for park purposes of the Subdivision is 5.17504 acres valued at \$621,005.00 (5.17504 acres @ \$120,000 per acre (hereinafter referred to as the "Total Donation") as calculated on Exhibit A (Park Land Donation).

NOW THEREFORE, be it and it is hereby agreed by both the District and the Developer as follows:

1. The foregoing recitals shall be and are hereby incorporated in this Paragraph 1 as if said recitals were fully set forth herein.
2. The Developer agrees to deed the area generally depicted in Exhibit B (Preliminary Plat/Site Plan) as Lot 2 and Lot 4 (hereinafter referred to as the "Park Site") on the preliminary plat, to the District valued at \$97,200.0 (0.81 acres @ \$120,000 per acre), "high and dry" land not within a floodplain/flood way or otherwise encumbered. The Developer is also dedicating 0.33 acres of encumbered property within floodplain valued at 50% or \$19,800(0.33 acres @

2

Appendix H - Seasons of Plainfield Agreement

\$60,000), as shown on Exhibit A hereinafter referred to as **"Park Land Donation."**

3. The Developer agrees to donate cash in lieu of land in the amount of \$504,005 (4.20004 acres @ \$120,000 per acre), hereinafter referred to as **"Cash in Lieu."** It is the intention of the Developer to build the proposed park improvements at a cost of \$128,225 as shown on **Exhibit C & E.** The cost of the park improvements shall be a credit against the Cash in Lieu. Subject to adjustments as discussed in Paragraph 6, the remaining Cash in Lieu will be \$375,780.

The parties agree that the Developer shall pay the remainder of the Cash in Lieu in a lump sum payment within 90 business days of Park District acceptance of Park improvements as shown on **Exhibit C.** The District hereby agrees that the Cash in Lieu shall be fixed at the amount stated in this Agreement, regardless of any future increases in donation requirements or changes from the assumed bedroom count mix shown in **Exhibit A** and that of the sold and originally permitted bedroom counts of homes in the Subdivision.

4. The dedication of the Park Site as detailed in Paragraph 2 shall be free from any unpermitted exceptions which reserve or create any rights required by any governmental authority or franchise utility entity other than those reasonably necessary for the development of the Subdivision. Such reservations and/or rights shall not interfere with the District's plans for the use of the Park Site. If any utility and/or drainage easements are required to be located on the Park Site, the maintenance of the real property on which those utility or drainage easements are located or the maintenance of any personal property, improvements or structures located within the easement shall not be the responsibility of the District except normal turf maintenance. The District shall not be responsible for the maintenance of any drainage improvements or structures that may be located on any land dedicated to the District.

3

5. The Developer will fine grade and seed the Park Site where other improvements are not present, in accordance with District standards as noted here in Paragraph 5. Topsoil shall be spread in all lawn areas to a minimum compacted depth of six (6") inches. Topsoil shall be friable, loamy mixture surface soil. It shall be of uniform color and texture. Topsoil shall be free from large roots, sticks, weeds, brush, subsoil, clay clumps, stone larger than one (1") inch in diameter, and other litter and extraneous matter undesirable to plant growth. The Developer shall install turf grass seed after the placement of all topsoil, fine grading, and installation of the other improvements. The seed shall be a premixed "Athletic Type" approved by the Park District. The mixture shall be by weight a 50% mixture of 3 Kentucky Bluegrasses (equal percentages) and a 50% mixture of 3 perennial Ryegrasses (equal percentages). The mixture shall be sown at the rate of 300 lbs. per acre. All seed shall be certified 98% purity and 80% germination. Prior to seeding, all lawn areas shall be fertilized with an approved starter fertilizer at an approved rate. The fertilizer shall be cultivated into the top three inches of the topsoil. The seeding season in the spring shall be April 1 to May 15. The fall season shall be August 15-October 1. The Developer shall reseed all areas that do not germinate and repair all eroded areas and reseed them until 90% coverage has taken place. The Developer shall be responsible for all costs associated with

4

Appendix H - Seasons of Plainfield Agreement

the establishment of turf grass, including but not limited to seeding and re-seeding and mowing to keep weeds at a minimum. The Developer shall notify the Director of Parks and Planning of the District at the above address prior to beginning the application of seed or the fertilizer described above.

6. In the event that the Developer contracts for construction of the Park Site that in the aggregate is less than the estimate noted in Paragraph 3, The parties agree that the Developer shall pay the remainder of the Cash in Lieu in a lump sum payment within 90 business days of Park District acceptance of Park improvements as shown on Exhibit C. Prior to the District approving any credits towards the Cash in Lieu amount, the Developer shall present to the District paid invoices and waiver of liens from contractors, subcontractors, material suppliers and vendors of the Developer. In the event that such total invoice amounts exceed the estimated cost noted in Paragraph 3, the final installment of the Cash in Lieu will be reduced accordingly. If the cost of construction is expected to exceed the established budget as shown in Paragraph 3, by 10% the Developer must notify the District of as soon as possible before proceeding. The District, at its discretion, may make changes to the planned construction and amenities as required to keep the project within budget. The District will not be responsible for unauthorized expenses greater than 10% of the established budget. The Developer will only be responsible for paying more than the Cash in Lieu amount identified in Paragraph 3 if they proceed with improvements over budget without prior authorization from the Park District.
7. It is agreed that completion and fulfillment of all the conditions described in this Agreement shall satisfy the requirements of the Village ordinances providing for the dedication of park lands as it relates to the Subdivision.

5

8. Nothing in this Agreement shall preclude the Developer or the District from subcontracting or performing some of the work themselves, or providing additional improvements at a later date.

9. Improvements to be completed within the Park Site, as discussed herein, will be deemed complete upon acceptance of the improvements by the District. During the installation of the improvements described in Exhibits C & E, the Developer shall notify the Director of Parks and Planning of the District at the above address prior to the installation of the multi-use pathway as described in Exhibits C & E so that they may observe the installation of same. The Developer acknowledges that any and all improvements to the Park Site as shown on Exhibit C & E will comply with ADA and any and all Federal, State and local regulations for the construction and development of such a site. Developer will notify the District upon completion of the improvements as depicted and described in Exhibits C & E. The Developer and the District will inspect these improvements within 30 calendar days after the District receives the aforesaid notification of completion from Developer and the District will either a) recommend final acceptance of said improvements, or b) designate, in writing within 14 calendar days of the inspection, to Developer, all corrections or alterations which shall be required to obtain a recommendation of final acceptance of the Park Site improvements. Should the District reject any improvement, or any portion or segment thereof, for a recommendation of final acceptance, the Developer shall cause to be made to such improvement such corrections or modifications as may be reasonably required by the District. The

6

Appendix H - Seasons of Plainfield Agreement

Developer shall cause the improvement to be submitted and resubmitted as herein provided until the District shall recommend final acceptance.

10. The Developer shall deed to the District by Special Warranty Deed, title to the Park Site generally depicted in **Exhibit B as Lot 2 and Lot 4**, subject to all existing conditions, covenants and restrictions of record. At time of dedication, any liens on the Property which can be removed by the payment of money or which would interfere with the Park District's title and use of the property shall be removed by the Developer at the Developer's expense. Acceptable granting and conveyance of the Park Site and all improvements thereon shall be free of all liens, encumbrances, and unacceptable exceptions. The Park Site shall be accepted by the District upon completion and approval by the District of all improvements described herein and proper seeding in accordance with the District's recommended seeding times, transfer of a seeding guarantee for a period of one (1) year, and approval of the as-built site grading plans by the municipal engineer.
11. The Park Site, once developed, accepted by, and granted and conveyed to the District, shall be maintained by the District in accordance with its regular maintenance program for other District park sites.
12. Nothing contained in this Agreement shall in any way be interpreted as granting to the residents of the Subdivision, either now or in the future, any rights in the Park Site or the improvements thereon not otherwise granted to residents of the District as a whole.

7

13. The Developer agrees not to advertise, represent, or in any way imply that the District will provide any amenities on the Park Site that are not contemplated by this Agreement.
14. The Developer agrees that the Park Site is not and shall not be placed under the authority of any Association that may be in place now or in the future. The Developer, for and on behalf of any existing or future Association, waives any and all past and future fees, assessments, or any other duties that would normally be assessed against property owners within the Subdivision, and that could be assessed against the District as a property owner within the Subdivision. It is the intention of the parties that so long as the Park Site is owned and maintained by the District it shall not be subject to the imposition of any fees, duties or assessments such as those imposed by an Association.
15. The District shall not be responsible for any maintenance on the Park Site until the District accepts the granting and conveyance of the Park Site.
16. The parties agree that, should the Subdivision development plan substantially change, then the District shall have the option of considering this Agreement null and void or to continue with this Agreement and negotiate with the Developer or its assigns or successors, additional provisions or changes in the Agreement that reflect the change in the development plan and accurately reflect the spirit of this Agreement. "Substantial change" as used in this paragraph shall mean where there is a change in the location, makeup, topography, or a reduction of greater than ten percent (10%) of the proposed land to be dedicated as contemplated in this Agreement.

8

Appendix H - Seasons of Plainfield Agreement

17. Whenever there is provided in this Agreement a time limitation for the Developer's performance regarding the development of the Park Site, the time provided for shall be extended for as long as and to the extent that delay in compliance with such limitation is due to regional strike, lock-outs, acts of God, inability to obtain required governmental approvals or permits, delay in obtaining required governmental approvals or permits, inability to obtain materials or commercially reasonable substitutes for such materials, governmental restrictions, enemy activities, civil commotion, fire, unavoidable casualty or similar causes. Should a delay be caused for any of the above enumerated reasons, the Developer will provide the District with written notice of the delay, the reason for the delay and the expected completion date. Failure by the Developer to tender such notice invalidates the provisions of this paragraph.

18. The District at its option may record this Agreement with the Will County Recorder of Deeds.

19. This Agreement shall be binding upon the parties hereto and their successors and assigns.

20. In the event of a default by any party hereunder, the non-defaulting party shall be entitled to seek all remedies available at law or in equity including, without limitation, the specific enforcement of such defaulted obligation. All costs and expenses including but not limited to court costs and reasonable attorney's fees incurred by the non-defaulting party as a result of the default or the defaulting party shall be paid by the defaulting party.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seal this

8 day of June, 2022.

PLAINFIELD PARK DISTRICT

By: Jesse C. Thom

Its: Board President

FRED-Plainfield HC, LLC By:
FIDUCIARY REAL ESTATE DEVELOPMENT, INC.

By: Stu J. Beal

Its: Authorized Agent

 Appendix H - Seasons of Plainfield Agreement

STATE OF ILLINOIS)
) SS.
 COUNTY OF WILL)
 COUNTY OF KENDALL)

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the Plainfield Park District, Will and Kendall Counties, Illinois (the "District"), and as such official I am the keeper of the records of the District and the Board.


I further certify that the foregoing constitutes a full, true, and complete transcript of the minutes of the meeting of said Board held on the 8th Day of June 2022 insofar as same relate to the adoption of the following: **RESOLUTION 2022-05.**

**RESOLUTION TO AUTHORIZE AN EXECUTION OF A PARK DEDICATION
 AGREEMENT FOR THE SEASONS OF PLAINFIELD SUBDIVISION**

a true, correct, and complete copy of which resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the members of the Board of Park Commissioners on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of "AN ACT in Relation to Meetings," approved July 11, 1957, as amended (the "Open Meetings Act"), and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the providing of said Act and said Code and with all of the procedural rules of the Board in the passage of said ordinance.

IN WITNESS THEREOF I hereunto affix my official signature at Plainfield, Illinois, this 8th Day of June 2022.


 Secretary, Board of Park Commissioners
 Plainfield Park District
 Will and Kendall Counties, Illinois

795863

3

Appendix I - NWSCRA Agreement

**JOINT INTERGOVERNMENTAL AGREEMENT
BETWEEN THE BOLINGBROOK PARK DISTRICT,
PLAINFIELD TOWNSHIP PARK DISTRICT, AND
THE NORTHERN WILL COUNTY SPECIAL RECREATION ASSOCIATION**

THIS AGREEMENT made and entered into this 11th day of July, 2020 between the Bolingbrook Park District ("Bolingbrook"), the Plainfield Township Park District ("Plainfield"), both of which may be collectively referred to herein as the "Park Districts," and the Northern Will County Special Recreation Association (the "NWCSRA").

WITNESSETH:

WHEREAS, Bolingbrook and Plainfield (the "Park Districts") are duly organized units of local government organized and operating under the Constitution and laws of the State of Illinois; and

WHEREAS, the Park Districts derive their rights, power and authority from the various sections of the Park District Code (the "Code"); and

WHEREAS, the Intergovernmental Cooperation Act, 5 ILCS 230/1 et seq., as amended, provides that any one or more public agencies may contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform; and

WHEREAS, the Northern Will County Special Recreation Association (the "NWCSRA") is a duly organized special recreation association organized and operating under the Constitution and laws of the State of Illinois; and

WHEREAS, the NWCSRA derives its rights, power and authority from the various sections of the Park District Code (the "Code"). The Park Districts are authorized to enter into this agreement pursuant to Sections 5-8 and 8-10b of the Park District Code and Section 11-95-14 of the Illinois Municipal Code and all laws amendatory thereof and supplementary thereto and

1

by Article VII Section 10 of the 1970 Constitution of the State of Illinois; and

WHEREAS, pursuant to Sections 5-8 and 8-10b of the Code, the Park Districts are authorized to enter into Agreements with Special Recreation Associations which provide recreational programs for special needs clients within the member districts; and

WHEREAS, the President and Board of Directors of the NWCSRA find and hereby declare that it is in the best interests of the NWCSRA to allow Bolingbrook and Plainfield to join the NWCSRA as members for purposes of allowing residents to receive services offered by NWCSRA, to participate in the various programs and benefits of the NWCSRA, and to help fund the administration and services of the NWCSRA.

NOW, THEREFORE, pursuant to statutory authority and their powers of intergovernmental cooperation, and in consideration of the mutual promises and covenants and conditions hereinafter set forth, it is agreed by and between the parties hereto as follows:

1. Incorporation of Recitals. The recitals set forth above are hereby incorporated into this Agreement as if fully set forth herein.
2. Membership. The NWCSRA agrees to admit the Park Districts as Voting Members of the NWCSRA pursuant to the current NWCSRA's Articles of Agreement and By-Laws, attached herein as Exhibit A, all of which may be amended from time to time in the sole discretion of the Board of Directors of the NWCSRA.
3. Park District Contribution. The NWCSRA and Park Districts agree that the Park Districts shall contribute to the NWCSRA pursuant to the requirements set forth in the Articles of Agreement and By-Laws as used for membership in the NWCSRA as Voting Members.
4. Park District Participation. The NWCSRA and Park Districts agree that the Park Districts shall be entitled to participate in the administrative and service decisions of the NWCSRA, including but not limited to the NWCSRA's personnel matters.

2

Appendix I - NWCSRA Agreement

5. **Assets.** All assets as set forth on Exhibit B, attached hereto and incorporated herein, shall be transferred to the NWCSRA immediately by each of the Park Districts (the "Asset Transfer"), including but not limited to any and all Warranties, Assignments of Warranties, Assignments of Lease(s). In accordance with the Asset Transfer, any and all Bill of Sale, Title Transfer, or other documentation required shall be prepared and executed between all Parties in order to properly satisfy the Asset Transfer in a timely manner. All Parties shall cooperate with the required updates to PDRMA reflecting the Asset Transfer and/or Title Transfer for each and every asset to be covered by PDRMA, reflecting NWCSRA as the new owner of any such assets.

6. **Conflicts.** This Agreement shall supersede the NWCSRA's Articles of Agreement and By-Laws where in conflict thereto.

7. **Indemnification.** The Park Districts agree to fully indemnify and hold NWCSRA harmless against any and all liabilities, claims, causes of action, damages, that either Park District may incur arising out of or resulting in connection with the negligent, reckless or intentional misconduct with this Agreement. The Park Districts further agree to fully indemnify and hold NWCSRA harmless against any and all claims, causes of action or complaints of any kind whatsoever, whether known or unknown, for any act arising from the operation of "Lily Cache Special Recreation Association," in which both Park Districts were previously members. The Park Districts agree to fully indemnify and hold NWCSRA harmless from any and all tax objections, whether confirmed or unconfirmed, pending, known or unknown that may impact the handicapped fund of either Park District at any time.

8. **Tax Objections.** The Park Districts represent and warrant that no tax objection, whether confirmed or unconfirmed, pending, known or unknown shall in any way impact the Park District's ability to contribute the required amounts from its levy each year to

3

NWCSRA for membership. In the event either Park District is impacted financially by a settlement, unfavorable result or future levy due to a tax objection for any year whatsoever, the contribution to the NWCSRA shall not be reduced or compromised.

9. **Counterparts.** This Agreement may be signed in counterparts.

10. **Modification in Writing.** This Agreement constitutes the entire agreement between the Parties pertaining to the subject matter hereof and supersedes all prior or contemporaneous agreements and understandings whether oral or written of the Parties in connection therewith. No modification of this Agreement shall be effective unless made in writing, signed by both Parties, and approved by both respective governing boards.

11. **Approval.** Each party has taken all actions and obtained all necessary approvals from its governing board(s) in order to enter into this Agreement.

12. **Governing Law.** This Agreement shall be governed by and interpreted and enforced pursuant to the laws of the State of Illinois.

13. **Severability.** If any provisions, covenants, agreements or portions of this Agreement or its application to any person, entity or property is held invalid, such invalidity shall not invalidate any other portion of this Agreement. The Parties intend to be bound to this agreement even in the event that a portion of the agreement is declared invalid, in accordance with law.

4

Appendix I - NWSCRA Agreement

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed by the respective officers pursuant to the express authorization of their respective Boards, as of the date set forth below:

NORTHERN WILL COUNTY SPECIAL RECREATION ASSOCIATION:

By: [Signature]
President, Northern Will County Special Recreation Association

DATE: 10/20/20

Attest: [Signature]
Secretary, Northern Will County Special Recreation Association

ROLLINGBROOK PARK DISTRICT

By: [Signature]
President, Board of Park Commissioners

DATE: 8-11-2020

Attest: [Signature]
Executive Director, Rollingbrook Park District

PLAINFIELD TOWNSHIP PARK DISTRICT

By: [Signature]
President, Board of Park Commissioners

DATE: 7/17/2020

Attest: [Signature]
Secretary, Board of Park Commissioners

 Appendix J - Glossary of Terms

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.

Audit: An official inspection of an organization's accounts performed by an independent body.

-B-

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

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

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

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

-C-

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

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

Contingency: An amount set aside for emergencies or unforeseen expenditures.
Contractual Services: Services rendered to the District by private firms or individuals.

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

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

 Appendix J - Glossary of Terms**-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.

Deficit: A shortfall or loss, occurs when expenses exceed revenues

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

Depreciation: A method of allocating the cost or value of a fixed or tangible asset over its useful life which reflects how much of an asset's value has been used or consumed.

-E-

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

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

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

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

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

-F-

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

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

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

-G-

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

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

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

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

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

Appendix J - Glossary of Terms

-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.

ITEP: Illinois Transportation Enhancement Program

-L-

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

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

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

-M-

Major Fund: Defined by GASB as funds meeting the following criteria - total assets, liabilities, revenues, or expenditures of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, etc.) for all funds in that category, and total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined. Both criteria must be met in the same category. A fund of particular interest to users may be designated as a major fund even if it does not meet the criteria.

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

-N-

Non-major Fund: Any fund that does not meet the criteria defined by GASB (see Major Fund).

NRPA: National Recreation and Park Association

NWCSRA: Northern Will County Special Recreation 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.

OSLAD: Open Space Land Acquisition and Development

-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.

Passive House: A building standard, or a tried and true construction concept that is energy efficient, comfortable and affordable at the same time.

Program: An instructional or functional activity.

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

Property Tax Extension Limitation Law (PTELL) Law designed to limit the increases in property tax extensions (total taxes billed) for non-home rule taxing districts.

Appendix J - Glossary of Terms

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

-R-

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

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

-S-

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

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

Surplus: An excess, occurs when revenues exceed expenses.

-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.)



Spooky Sprint Fun Run - Fall 2023