

FOX VALLEY PARK DISTRICT

2020 ANNUAL BUDGET



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Fox Valley Park District Aurora, Illinois List of Principal Officials

Board of Commissioners

President Chuck Anderson

Vice President Matt Hicks, Jr.

Commissioner Mavis Bates

Commissioner Jerry Butler

Commissioner Mary Anne Cummings

Commissioner Holly Scholz

Commissioner Allan Broholm

Administration

Executive Director James E. Pilmer

Sr. Director of Finance & Administration, Board

Treasurer & Assistant Board Secretary Diana Erickson, CPRP

Sr. Director of Planning, Research & Grants Jeff Palmquist, CPRP

Director of Recreation Jaime Ijams, CPRP

Director of Operations John Kramer, CPRP

Director of Marketing & Communications Dan Leahy

Director of Information Technology Jon Michael

Chief of Park Police David Summer

Executive Assistant to Exec. Director & Board Secretary Kim Nooncaster

Assistant Director of Finance & Assistant Board Treasurer Jennifer Paprocki

Legal Counsel Patrick M. Kinnally

Gerald K. Hodge

Mission Statement



"Enrich our community with fun, diverse and safe park and recreation experiences through environmentally and fiscally responsible actions."

Contact us at

Cole Center Administration Office 101 W. Illinois Ave. Aurora, IL 60506 Phone 630.897.0516 Fax 630.897.6896 fvpd@fvpd.net www.foxvalleyparkdistrict.org

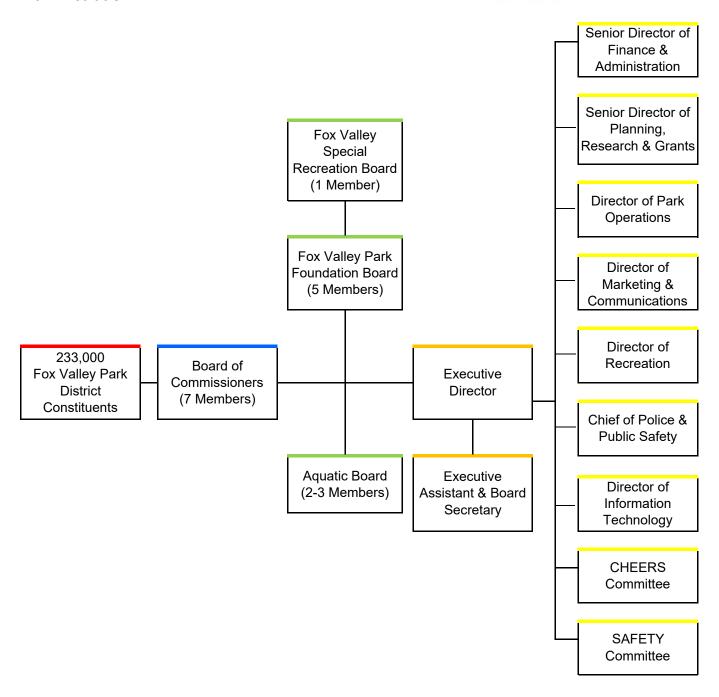




Organizational Chart



Administration



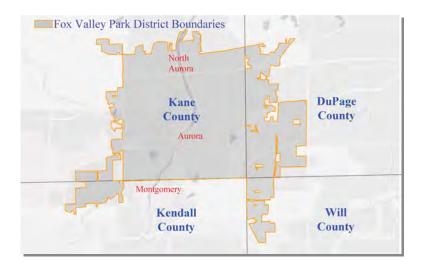


Agency Profile

2020 Budget

Park District Service Area

Located in the beautiful Fox River Valley in the Chicago Metropolitan area, the Fox Valley Park District is a premier park and recreation organization serving an expanding and diverse customer base in one of the fastest growing regions in the Midwest.

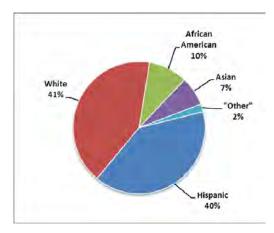


Based on population served, the Fox Valley Park District is the second largest Park District in the State of Illinois. Prior to the 2010 census we estimated our service area at about 200,000 in population but more current information shows us that the District serves a population of more than 233,000 people in a rapidly growing region. With the current growth rate, it is anticipated that the service area population will grow to be more than 245,000 people by the end of 2020. Roughly 90% of the service area resides in the City of Aurora, which is the second largest city in Illinois. The District also serves the Villages of Montgomery (approximately 86% reside in the service area) and North Aurora (approximately 82% resides in the service area) and several unincorporated areas.

It currently encompasses an area of 65 square miles. It is located in Kane, DuPage, Kendall and Will Counties in Illinois and is approximately 40 miles west of downtown Chicago.

The Park District service area also overlaps six-unit School Districts, including Indian Prairie School District 204, Yorkville School District 115, East Aurora School District 131, West Aurora School District 129, Kaneland School District 302 and Oswego School District 308. The schoolage population of the Fox Valley Park District is expanding as evidenced by three of the School

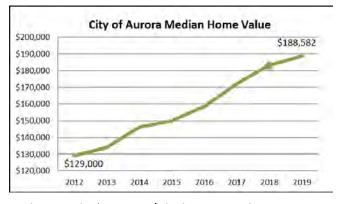
Districts being the fastest growing in the State of Illinois (Indian Prairie School District, Oswego School District and Kaneland School District.)



The City of Aurora's average household income is \$66,848 with an average household size of 3.24 and median age of 33. The chart to the left shows the composition of race and ethnicity within the City of Aurora.

Most recent home sales show that the median home value has gone up 3% over the past year and is around \$188,582. The median price of rent is around \$1,555 which is higher than the Chicago Metro median of \$1,212.

Major employers in the area include (in descending order) Caterpillar Inc., Rush-Copley Medical Center, School District 129, School District 131, Presence Mercy Center, City of Aurora, Dreyer Medical Clinic, School District 204, Hollywood Casino and MetLife Inc.



Principal District taxpayers include (in descending order) Simon/Chelsea Development LLC (Chicago Premium Outlet Mall), Liberty Illinois LP (distribution/logistics facilities in Aurora/North Aurora), Fox Valley Mall LLC, Chicago Premium Outlets LLC, TGM Chesapeake Inc (TGM Springbrook apartments), JVM Aventine Apartments (Aventine at Oakhurst apartments), SSIL Fox Valley LLC (Fox Valley Villages apartments), L3C Acquisition LLC (Hunter's Glen apartments), United Facilities (distribution/logistics facilities in Montgomery) and Aurora Generation (LS Power Aurora Generating Station).

The area continues to see a drop in the unemployment rate. Since 2011 there has been a 5.1% reduction in the rate and the estimated August 2018 rate is 4.3%, down from 9.4% in 2011.

Park District Overview

Major facilities include Eola Community Center, Prisco Community Center, and the Vaughan Athletic Center. Eola Community Center accepts the majority of the program registrations; the center's primary users are preschool through elementary-aged children. Prisco Community Center also offers programs to this age group and is used for programs and events for seniors and teens and is a major conference/meeting center for businesses and community groups.

The 225,000-square-foot Vaughan Athletic Center facility includes a field house for multi-sport use, nine indoor tennis courts, three indoor pools and a large fitness and group exercise center. When the indoor recreation space at the three major facilities (Eola, Prisco, and Vaughan) is combined, it results in a total of more than 500,000 square feet.

The Prisco Community Center had major renovations completed in 2018. The existing small fitness area was replaced with a dedicated 5,000 square foot fitness center. Other improvements include new locker and rest rooms, additional multi-purpose rooms, two music rooms, an elevator and renovated mezzanine level, and significant ADA related improvements.

In 2019, the Park District welcomed more than 1.52 million guests to facilities through a wide variety of recreation programs. Programs offered must meet the needs of a diverse and growing population as well as balance the need for many low/no cost programs and services with the need to generate program revenue. Currently, about 60% of the District's operating revenues are supplied through property taxes. To aid in offering services to the disabled population, the District is a member of the Fox Valley Special Recreation Association (FVSRA). FVSRA serves seven area park districts by providing recreation activities for residents with disabilities and inclusion services to help special needs residents take part in mainstream Park District programs when appropriate. The Fox Valley Special Recreation Association's offices are housed at the Vaughan Athletic Center.

Special Facilities

Special facilities include two outdoor aquatic parks, an 18-hole golf course, a nature center, a living history museum/theme park and a regional sports field complex. Each of these facilities presents unique operational challenges and park, recreation and education leisure opportunities for our guests. The District also operates its own police and public safety department to keep its facilities and public safe and secure.

The two outdoor aquatic parks—Splash Country Water Park and Phillips Park Family Aquatic Center—are jointly owned by the Park District and the City of Aurora. The Park District operates the facilities, and a board consisting of representatives from the Park District and the City provides policy direction. Phillips Park opened in 1991 and is located on the southeast side of the community. Its features include a zero-depth entry main pool, children's spray ground, three body slides, two drop slides into a plunge pool, a sand play area, sand volleyball courts and concession stand. Many improvements were made to Splash Country in 2019 to restore original features to the aquatic facility. Splash Country opened in 1998 and is located on the far west side of the District. Its features include a zero-depth entry main pool, children's spray ground, one open and one closed body slide, 1,100-foot Lazy River with interactive water play elements, a sand play area, sand volleyball courts and a concession stand. A contracted vendor runs concession stands at both parks. Jeff Ellis and Associates manage aquatic operations at the outdoor pools.

The District's championship 18-hole golf facility is Orchard Valley Golf Course, located on the west side of Aurora. This 18-hole championship golf course with a full-service bar and restaurant is rated as one of Chicagoland's top public courses and is designated as a four and a half-star facility by Golf Digest Magazine. Orchard Valley is also a three-time host of the Illinois Open. The District has gone through its fifth year of the agreement with Billy Casper Golf Management Company to manage all the operations at Orchard Valley Golf Course.

The Red Oak Nature Center is a natural history museum surrounded by 40 acres of woods along the Fox River and the Fox River Trail in North Aurora. The building includes a variety of interactive natural history exhibits encouraging visitors to better understand the natural world. The grounds include a large observation deck offering panoramic views of the Fox River, a picnic area with pavilion and fireplace, one of the few caves in the Chicago area and four wood chipped hiking trails designed to show a variety of habitats. The nature center is open year-round and is free of charge. The nature center has a natural woodland concept with interactive exhibits and forest mural. The wildlife room displays amphibian habitats, animal enclosures and a turtle pond. Additionally, the facility has a bird and bee exhibit and the tree and leaf rooms.

Blackberry Farm is a 54-acre living history museum featuring the history of rural Northern Illinois from the 1850s to the 1920s. This unique facility also features amusement rides, costumed demonstrators and exceptional perennial gardens. Admission is charged to supplement operations, and the facility is open from May through October. A \$2.5M renovation project was approved as part of the 2008 Referendum. The park offers a 2,500 square foot performance shelter, boathouse shelter/pavilion and dock to accommodate paddle boats and an adventure play center with a zip line.

The Stuart Sports Complex, located in Montgomery, had been approximately 40% developed when the Park District entered into a land-swap intergovernmental agreement with the Village of Montgomery. The complex is one of the largest in the Midwest encompassing 317 acres offering recreation opportunities for baseball, softball and soccer. In all the featured amenities include 31 full-size soccer fields (flexible space for sports fields) two regulation baseball fields with lights, and six baseball/softball fields with lights. Additionally, the complex has a 15-acre dog park, full-service concession house with modern restrooms, playground with splash pad and a walking trail to the Jericho Lake Park.

Copley II Boxing and Training Center has been home to the Jesse "The Law" Torres Boxing Club and Youth Drop-in Center for over 18 years. The program promotes fitness through boxing and provides a safe environment and positive experience for kids ages 8 and up. The gym offers 4,100 square feet of space for recreation programming, membership, and personal training options.

Governance

The Fox Valley Park District was organized by voter approval in 1947. It is governed by a seven-member Board of Commissioners. 2019 was the third year in the Park District's 70-year history with an elected Board of Commissioners. In 2017 residents elected seven commissioners from

three two-member districts, and one commissioner at large. The Board of Commissioners appoints the Executive Director and the Attorney of the Park District. The Board approves all policy decisions.

Separate boards govern specific aspects of the District. The District participates with six other Park Districts in Fox Valley Special Recreation Association. A Board represented by the seven Districts governs FVSRA. The Fox Valley Park Foundation is an IRS 501(c)(3) organization developed to aid the Park District in the acquisition, conservation, preservation and development of land and open space and to provide funds for youth enrichment recreation programs. Its board is comprised of Park District Commissioners and members from the community. The two outdoor aquatic centers are jointly owned with the City of Aurora and are governed by a Board with representatives from City Council and the Park District Board of Commissioners and the community.

Sources of information for graphs and charts

City of Aurora public records Kane County Treasurer Illinois Department of Employment Security Fox Valley Park District Official Bond Documents



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Fox Valley Park District Illinois

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

Executive Director



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Fox Valley Park District Illinois

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Fox Valley Park District Illinois

For its Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO





October 19, 2019

2020 Budget Message - "Impacting Quality of Lives"

The 2020 budget represents more than numbers on a page. As indicated from our theme, "Impacting Quality of Lives," it is a statement of our mission and values and a sign of our commitment to our residents and community. Quality of life can refer to experiences an individual has and to living conditions in which individuals and families find themselves. The Fox Valley Park District strives to have an impact on the lives of our patrons while understanding the diverse area of the communities we serve. The 2020 budget reflects this goal.

The proposed 2020 budget is consistent with the District mission to "Enrich our community with fun, diverse and safe park and recreation experiences through environmentally and fiscally responsible actions." It provides a foundation for the Park District to operate in which revenues, capital projects, equipment replacement, operations and personnel are all addressed. This budget serves as the District's financial and spending plan for the year and beyond. The adoption of the budget is the single-most important action taken by the Board of Commissioners because it provides the framework that defines each year. The 2020 budget serves three primary financial purposes: form public policy, control spending, and act as a written financial plan.

This budget outlines the District's overall financial condition while providing an overview of the 2020 budget, including priorities and major initiatives. Presented here is the proposed Fiscal Year 2020 operating and capital improvement plan budget for the consideration of our Board of Commissioners and the residents of the Fox Valley Park District.

We are submitting the 2020 budget of \$39,882,246. The focus of the budget was based on the following goals and priorities:

- Provide opportunities to those who have the least access to wellness and recreation to create a positive impact on the quality of their lives.
- Operating and maintaining existing assets in an efficient, safe and cost-effective manner.
- Reviewing revenue opportunities and fee structures where appropriate.
- Balancing the mandated increase in the State minimum wages over next 5 years.

The District has been challenged with doing more with less. The attempt to balance the District's spending with its revenues has become a central goal in this process as initiatives to increase services has been at the forefront. The District's fund balance policy is to maintain a balance of not less than three months, but ideally maintain closer to six-months of operating funds. Changes in the way we operate our park security has reduced the park police and security fund operating expenses and allowed us to re-allocate some property tax receipts to maintain the Board approved fund balance policy for this budget year.

At the same time, we move forward on a path of improved financial stability as the foundation for the future. We have financial and strategic guidelines as listed below:

- **Fiscal sustainability** for the short and long-term goals which focus on an ever-changing environment.
- **Transparency** internally and externally to assure all stakeholders that decisions are made for the well-being of the District.
- **Cooperation and Collaboration** with governmental and business entities is essential to leverage efficiency in service to the residents and the community.
- **Creativity, innovation and benchmarking** to track new ideas and entrepreneurial thinking to make a significant impact on the District's current and future needs.
- **Social Equity** ensuring all people have the right to access the benefits of local parks and recreation.

The Fox Valley Park District is committed to the health and well-being of our community and strives to create positive daily outcomes while shaping healthy lifestyles for the next generation. To accomplish this, our District pursues three pillars established by the National Recreation and Park Association – 1) Health and Wellness; 2) Conservation and Sustainability; 3) Social Equity. The organizational culture of the Fox Valley Park District must be embedded with these three pillars.

Social Equity ensures all people have the right to access local parks and recreation. This pillar guides complete inclusion of the many diverse populations we serve. We are creating new service delivery frameworks and partnerships to meet individual needs in support of the three pillars. We are working to meet the community needs where they are, and to deepen our understanding of the populations and vibrant cultures of our District. Our collective well-being is directly connected to the quality of parks, trails, nature and leisure opportunities provided.

Continuing to serve our entire community, we are working to break down barriers that limit participation by segments of our community. The District has created a position to enhance social equity and community engagement. This position is responsible for enhancing our community relationships to increase access to parks and recreation, healthcare, youth services in schools, and senior services. Our mission toward social equity is just beginning, but the end

goal is clear – we must enhance access to all populations for excellence in health and well-being. One step at a time we hope to begin "impacting quality of lives."

Profile of the District

The District was established in 1947 as a Pleasure Driveway and Park District to fulfill the community's desire to acquire, preserve and protect scenic vistas and open space along the Fox River. The District provides a full range of recreation facilities, activities, and special events as well as a vast public open space and regional trail system for its residents to enjoy. It is located approximately 39 miles west of Chicago's "Loop" central business district and encompasses an area of 65 square miles. Originally located in Kane and DuPage counties only, our borders have expanded into Kendall and Will counties. The District serves 236,000 residents in the City of Aurora, the Villages of North Aurora and Montgomery, and some unincorporated areas. The City of Aurora represents over 83% of the District's population, with residents of North Aurora, Montgomery and Aurora Township making up the balance.

The District is currently governed by an elected seven-member Board of Commissioners. The Executive Director, Attorney and Auditors are appointed by the Board of Commissioners. Day-to-day administration of the District is the responsibility of the Executive Director. The Board of Commissioners are responsible for governance. The District employs 112 full-time staff and 1,082 part-time and seasonal employees and contracts for many programs, services and concessions.

The District owns 165 park sites covering 2,332 acres. In addition, the District leases approximately 30 acres. Facilities include three recreation/community centers, a boxing center, a nature center, a living history museum/theme park, two outdoor swimming facilities with seven water slides, an 18-hole golf facility with pro shop and restaurant, a nine-court indoor tennis facility with a pro shop, 27 outdoor tennis courts, three fitness centers, two indoor running, walking and jogging tracks, three skate parks, three dog parks, one horticulture center, three maintenance service centers, and an administration office building. The District also owns and maintains 48 miles of regional trails used for bird watching, bicycling, hiking and jogging as well as numerous playgrounds, basketball courts and athletic fields used for baseball, softball, football and soccer. Within these facilities, District staff offers more than 5,000 recreation programs to its residents and other guests.

The District is a primary government since it is legally separate and fiscally independent as a taxing body. In addition to the primary government, the District's financial statements include the outdoor aquatic centers which are reported as a blended special revenue fund of the District since it is not a separate legal entity. Furthermore, the Fox Valley Park Foundation, a separate legal entity, is a discretely reported component unit due to its relationship with the District. The Fox Valley Park Foundation (501c3) has increased its activity by increasing the

number of officers and activity as one of the initiatives set forth by the Executive Director. Building the foundation as a new revenue stream is a strategy for long term financial planning.

The District participates with six other park districts in an organization known as the Fox Valley Special Recreation Association (FVSRA). FVSRA is governed by a board that is appointed and represented equally by the seven Districts. The District levies property taxes in the Special Recreation Fund to provide for its share of the cost of the operations of FVSRA. FVSRA is a jointly governed organization of the seven Districts.

Role of the Budget

The preparation and adoption of the budget is a collaborative process between the Staff and Board of Commissioners to ensure that the budget fulfills the roles for which it is intended:

- Financial Plan: Delineating how the District's resources will be allocated within the limits of current and future revenues and demands.
- Management Tool: Allowing the Executive and Departmental Directors to oversee the operation of the District, within the limits established by the Board.
- ➤ **Communication Device**: Providing residents of the Fox Valley Park District a clear understanding as to how their tax and user fees are being utilized.
- **Policy Document**: Reflecting the priorities of the District Board.

FISCAL REVIEW

One of the leading priorities is to improve the financial condition of the Fox Valley Park District. All of the funds roll into the Consolidated Funds financial report. The District's budget is balanced using some excess fund balances. The proposed 2019 tax levy has been reallocated to allow for the distribution of property to help meet the fund balance policy of maintaining 6 months of operating expenditures. Fund balances in the General and Recreation Funds are healthy and in compliance with the District's fund balance policy of not less than three months of operating expenses.

In recent years, membership and program revenues were declining and the past reliance on property tax revenues were increasing. The District has taken steps to increase fitness memberships which include a revamped sales staff initiative and rebranding to Fox Fitness. This sales program has increased our membership and fees for all facilities by 9.5% from the actual in 2018 to the projected revenue in 2019.

In July 2019, the Board issued \$3,466,795 in General Obligation qualified tax-exempt bond proceeds which was our first bond issue since 2017. The average yield is at 1.67% which is a direct reflection of our Moody's rating of Aa1 and S&P rating of AA+. This issue will be used in the next three years primarily for facility capital replacements and projects.

Combined Budget Summary

The combined (consolidated) 2020 Proposed Budget includes 18 individual funds. General and Recreation funds are primary and considered major operating funds of the District. The District has 6 capital project funds of which 2 are restricted for other specific purposes and 12 other required governmental funds.

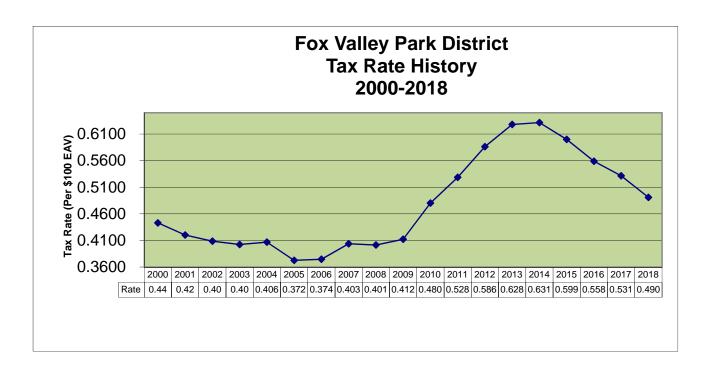
The total consolidated expenditures are \$39,882,246 which includes capital outlay and debt service of \$11,233,823. The District's total revenues of \$39,977,916 includes bond proceeds and capital funding from prior years and use of excess fund balance.

The aggregate in property tax levy is proposed to increase slightly due to an increase in debt service payments for 2020. For the capped funds there is another increase due to the increase in new property and a CPI (consumer price index) of 1.9% which is a decrease from the last two years of 2.1%.

2020 Budgeted Revenues

Total proposed 2020 revenues, including bond proceeds for capital development and use of excess fund balance, are \$39,977,916 which is a 3.0% increase from the projected 2019 budget estimates. The District's major form of revenue is property taxes. The Fox Valley Park District tax levy is located in four counties, Kane, DuPage, Kendall and Will with Kane County as the largest. For six years starting in 2010, the District voluntarily froze the property tax levy to help our residents during the economic downturn. The 2016 levy was the first year since the 2010 tax levy that we captured new construction.

As you can see from the below chart, even though our levy has remained constant, the rate per \$100 of Equalized Assessed Valuation (EAV) for our residents has decreased due to the overall recovery of the economy and due to the decrease in the District's debt service. The District's EAV is expected to increase again this year which will cause the rate to our residents to decrease.



The General Fund primarily houses park operations and is reliant on property taxes. The other major sources of revenues for the District are listed below for the 2020 budget. The District's three community and fitness centers - Vaughan Athletic Center, Eola Community Center and Prisco Community Center - account for most of the user fees, memberships and program revenues at 74.1 % of the total revenue. The Museum Fund consists of Blackberry Farm and Red Oak Nature Center. Blackberry Farm has an admission fee but Red Oak Nature Center is free.

Summary of Major Revenues by Key Fund

	2019 Projected	2020 Proposed
General Fund		
Property Taxes	\$7,474,025	\$7,115,500
Investment Income	125,000	105,000
Recreation Fund		
Property Taxes	\$3,734,408	\$4,952,500
Fees & Memberships	4,018,496	4,186,142
Program Revenues	3,944,860	4,240,141
Museum		
Property Taxes	\$ 909,509	940,000
Fees & Memberships	527,500	532,000
Program Revenues	551,431	581,108

Property taxes are allocated to decrease for the General Fund due to a reallocation of the 2019 tax levy which will cause an estimated decrease in investment income for this fund. The Recreation Fund will increase its allocation for the property taxes to better comply with the fund balance policy and it is estimated to increase the fund balance to 5.40 months of operating expenditures. This is also the case for the Museum Fund which is estimated for 2020 at 7.71 months of operating expenditures.

The Prisco Community Center was awarded a \$2,000,000 PARC (Park & Recreational Facility Construction Grant) grant to renovate the building operations for fitness. The District matched the grant with another \$2,000,000. Of the three facilities, Prisco is our smallest facility and its location is in the heart of the City of Aurora. The primary use of this facility has been for senior programs and pre-school and the fitness area was small prior to the renovation. After the Grand Opening of the Prisco Center Renovation in October 2018, membership revenue has increased from 2018 to projected 2019. The increase is 415.6% favorable and anticipated to have further growth.

Program revenues have been at a steady increase for the last three years. As trends change so does the focus of our programs. District wide investment income is favorable as the District invests its own funds and does not incur any management expenses. Program revenues are anticipated to increase 16.2% from 2018 actual to 2020 proposed as the District programs are reviewed and modified to reflect trends. Rental income has increased and is proposed to continue increasing. Most of this revenue is derived from soccer fields, athletic fields and room rentals in our community centers.

2020 Budgeted Operating Expenditures

The total 2020 proposed expenditures including capital outlay and debt service for all funds are \$39,882,246. Of that total, \$28,648,423 are operating expenditures. Employee costs account for 53.3% of the total operating expenditures. In the consolidated schedule, employee costs include such items as salaries, health insurance, uniforms, IMRF (Illinois Municipal Retirement Fund) pension, FICA, Medicare and training.

There is a significant difference between the 2019 projected and 2020 proposed numbers in the Employee Cost category, this increase is primarily due to the change from a self-insurance health insurance plan in 2019 to a fully insured plan. E The District was able to save at least \$1.2 million per year on this change and in 2019 use the available funds from the separate self-insurance funds. In addition, the State of Illinois passed a new minimum wage law which increases minimum wages from \$8.25 to \$9.25 in January and \$10.00 starting July 1, 2020. This is a 5-year increase to \$15.00 in 2025. The result of this wage increase may lead to fewer part-time employees and managing that change in the future.

Repairs, maintenance and supplies account for 33.3% of the operating budget which is used to maintain the District's 165 parks, 3 community/ fitness centers and 2,332 acres of land. This category has a steady increase each year due to up keep of our \$248 + million in assets.

Summary of Major Operating Expenditures by Key Fund

	2019 Projected	2020 Proposed
General Fund		
Employee Costs	\$2,976,227	\$3,640,870
Repairs, Maint. & Supplies	2,924,741	2,930,150
Recreation Fund		
Employee Costs	6,692,064	7,888,144
Repairs, Maint. & Supplies	4,381,207	4,387,334
Museum Fund		
Employee Cost	1,005,959	1,032,413
Repairs, Maint. & Supplies	881,466	796,112

General Fund Summary

The General Fund's purpose is the general operating fund of the District including primarily park operations, maintenance, and administration. The General fund is not a revenue-user fee generating fund and is reliant on property taxes as its main source of revenue. We anticipate revenues in this fund to remain flat with the exception of property tax receipts which was discussed previously.

The fund balance in the General Fund is healthy with an excess estimated at a little over 10 months of operating expenses. The Park District remains careful about its cash position. We have experienced some depletion of reserves in all funds, primarily due to the voluntarily property tax freeze and influx of capital assets due to the two capital referendums which now has resulted in large capital expense for replacements such as roof top HVAC (heating, ventilation and air-conditioning) units.

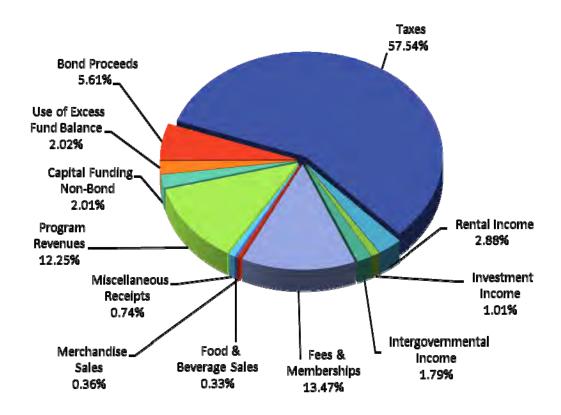
The District still has the capacity to budget a transfer of fund balance to a capital project fund for future capital projects such as vehicles, equipment and playground replacements, however, unless the District has a significant shift in revenues or expenditures, these transfers may be decreased or eliminated in the future. It is of utmost importance for the District to maintain an overall balanced budget and stabilize cash, particularly in the General Fund.

Some challenges for the General Fund include maintaining trails, parks and equipment as the assets are in need of capital attention such as parking lot replacements. In addition, there is a constant evaluation of our business and organizational systems which include examining staffing levels.

Recreation and Museum Funds

The Recreation and Museum Funds are supported not only by property taxes but also by user fees. In the past, the District has primarily been reliant on property tax revenue to support these funds due to the decline in memberships. A new marketing and sales force have aided in additional revenues despite the external competition. The 2020 proposed user fees are at 29.22% which is an estimated increase from last year's projected 25.26%, and property tax revenue is expected at 57.54% which is a decrease from 2019 projection of 58.50% as illustrated in the chart below:

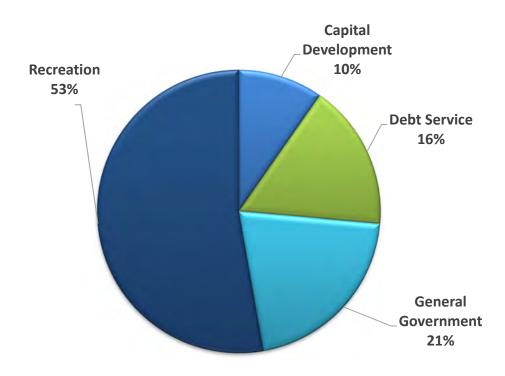
2020 Revenues by Type All Funds



Prior to 2019, revenues for memberships and programs in the Recreation Fund were declining primarily due to competition of private and boutique type alternatives. With new marketing incentives and plans, a renovated community center, and a new and reinvented sales initiative, membership revenue is on the incline.

At Blackberry Farm, a rustic events building was constructed for the 2019 season to generate revenues from weddings and other special events. Since weddings are normally booked at least a year in advance we don't expect to see full revenues from this until 2020. The other facility in the Museum Fund is Red Oak Nature Center which has a new facility manager who has the task of creating new educational programs.

2020 Revenues by Function



OTHER SIGNIFICANT FUNDS

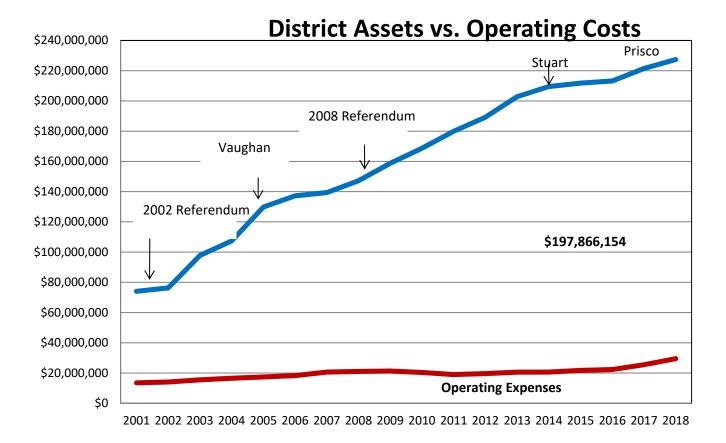
The District attempts to limit its debt service as much as possible for our residents by careful budgeting, monitoring of said budgeting and constant analysis of services. One example is the District's Park Police and Public Safety Department which is under evaluation for changes to the way we provide security and safety to our facilities, parks and trails. The Park Police is reliant on property tax receipts. In 2019, a change occurred in the staffing of this department to include contractual labor and a reduced full and part time labor force. This has resulted in the need for less expenses and therefore a reduction of property tax receipts which can be allocated to other funds. This change also allows us to use excess fund balance.

The Park District operates two outdoor aquatic centers with a 50/50 agreement with the City of Aurora. Both facilities are over 28-years-old and require a considerable amount of maintenance and repairs. The projection for 2019 is a loss of \$945,489 and the proposed 2020 is expected to lose \$885,793. There are on-going discussions with the City of Aurora as to the future of these centers.

CAPTIAL PROJECT FUNDS

There are four existing capital project funds with an expected fund balance ending with \$12.2 million proposed in 2020. We issued \$3.4 million in General Obligation Bonds in 2019 and we are not scheduled for another bond issue until after June 2021. Some of the more significant expenditures expected are for maintenance and replacement items such as \$689,500 for new and replacements of vehicles and park equipment, \$250,0000 in park playground replacement parts and equipment, and \$115,000 in paving areas of the Orchard Valley Golf Course. The District has a grant agreement with the State of Illinois to fund \$285,000 of the \$571,000 new park site on the eastside at the "Copley Hospital" site.

The District has had two successful capital project referendums in the last 16 years that were overwhelmingly approved by voters; a \$22 million referendum in 2002 which built our largest facility, the Vaughan Athletic Center, and one for \$44.8 million in 2008 for various large projects and open space acquisition. Combined, these referendums created District asset expansion of \$227,366,087, a 227% increase since 2001. As illustrated in the chart below, the District dramatically increased its capital assets but the maintenance and operations to care for these new assets remained flat. In addition, the aggregate tax levy was voluntarily frozen from 2010 to 2016 which means if the debt service for that year increased it would have to be abated out of the General fund limiting the taxes received in that fund. The voluntary freeze on the levy adversely affected the additional funds for operations and maintenance. Due to the disparity in the asset to operating ratios, looking for new ways to use our capital funds has become a necessity.



Personnel

In late 2018 the District received a quotation for employee health insurance that would change our plan from partially self-insured to fully insured. This change has saved our District well over \$1 million per year. A two-year contract was signed which takes us through the end of 2020. The cost of employee health insurance will remain fully insured for 2020 and we do not anticipate more than a 5% premium increase. Over that last few years there have been some major changes and restructuring of our organization. A reevaluation of some positions has unfortunately forced the District to eliminate and consolidate some positions and add those that would better suit our goals and initiatives. This has turned into a fluid process of constant analysis and reorganization as necessary.

Conclusion

The 2020 proposed budget for the Fox Valley Park District preserves existing services while facilitating a plan to strengthen the District's financial condition. Of critical importance, the District's budget strives to provide services and programs to our residents through the implementation of this plan. If implemented according to the documents presented, cash reserves will remain within the fund balance parameters and our revenues will increase due to initiatives taken by the Recreation Department.

Paramount to the District's mission and values are to continually enhance our outreach efforts with our patrons. We are looking for new channels to communicate these programs to aid in "impacting the quality of lives" to the underserved in our District.

Even so, there are challenges ahead that will need to be addressed including capital expenditures such as maintenance repairs, infrastructure replacements and vehicles. These projects and equipment are critical to the delivery of services and they will only increase the cost to taxpayers the longer they are deferred. Careful planning, assessments and difficult decisions will likely have to be made soon for the Fox Valley Park District to continue delivering excellent service to our residents. The likely answer will include a combination of new revenue sources and expenditure reductions that will impact our service levels.

Budgeting is not an independent process, as other planning efforts such as strategic planning, financial forecasting, capital improvement planning and annual action planning drive budget development. The Board and staff review and amend these and other planning documents throughout the year. Attempting to balance the budget under these circumstances is difficult and we appreciate the hard work and tough discussions in taking on such an important task.

The 2020 fiscal year budget is a financial plan which will continue to provide our residents, guests and employees with a full scope of high-quality information. We trust that our programs, special events and safety for all enhance life for our patrons and keep our children safe. It also provides the required resources for our organization to maintain all the parks, facilities, trails and other amenities that make our District so desirable.

The budget represents the Board's and communities' fiscal priorities for the upcoming 12 months of operation. These long-range plans will support the District in achieving our mission of providing experiences for lifetime enjoyment, memories and enhanced quality of life for our patrons. Our goal for this budget document is to supply key information on the District's long and short-term planning, capital improvement plan, performance measures, funding sources and expenditures, and our core services to our patrons. We wish to provide the reader with information and clarity on what, how, why and when we use our financial resources.

lames E. Pilmer

Executive Director

Diana Frickson

Director of Finance & Administration



Strategic Plan 2020-24

The Fox Valley Park District Strategic Plan 2020-2024 provides direction and a planned pursuit of the mission, vision, key strategies, goals and actions of the District both short and long-term from January 2020 through December 2024. The plan reflects the District's increasing responsiveness and sophistication, moving the District into a greater strategic planning direction and less tactical mode, which is the next logical step in the organization's life cycle and planning evolution. Strategic planning is a systematic approach to defining short and longer-term business goals. It provides the District with the ability to channel resources in a direction that yields the greatest benefit to resident taxpayers, constituents and guests.

The intent of the plan is to identify short and long-term goals that align business activities to the strategy of the District. It provides a framework to ensure that a balanced approach toward addressing goals of District residents, finances, internal processes, and learning and growth of employees is integrated into the plan. The strategic planning process enables the District to plan and execute continuous improvements throughout the organization. It is supplemented by annual departmental work plans and major initiatives identified during the annual budget process.

The District has experienced a loss of fund balance due to the increase in assets of two approved capital referendums. In addition, the lack of increased revenues and a failed maintenance and operations referendum in 2018 to support this increase has had an adverse effect on reserves. Both short-term and long-term goals will be to continue to evaluate the effectiveness of new programs and revenue initiatives and attempt to decrease expenditures. In 2019 with the focus on fitness sales initiatives and the rebranding of the membership and fitness for the District to FoxFitness, we have seen an increase in members for all facilities and thus a new resurgence of sales for memberships and fees. This is an ever evolving process that will be moditified in the 2020 year and on for improvements to provide better service and increase revenues.

The benefits of strategic planning include:

- Increased focus on revenues, expenditures and fund balance preservation.
- Focuses the District's resources on activities that are essential to increasing customer satisfaction, lowering costs, increasing taxpayer value and achieving measurable outcomes.
- Creates a planning and implementation system that is responsive, flexible and disciplined.
- Encourages cooperation and support among all Park District departments.
- Reinforces the continuous improvement environment of the District.

- Empowers managers and employees by providing them with the authority to fulfill planned activities.
- Eliminates non-core activities.
- Provides for more seamless internal and external customer service.
- Defines and describes the District's strategies. As a result, employees and residents know where the District is headed.

The primary approach used in the development, preparation and periodic evaluation of this plan involves the incorporation of continual participation, assessment, input and public opinion research from the community at large, Park District participants, stakeholder groups, affiliate organizations, and board and staff, on a variety of levels.

Community Input

- The District conducts statistically significant scientific research through a community interest and attitude survey of residents at a minimum of once every 5 to 6 years. The confidence level for this research is high.
- Quarterly meetings at each facility with patrons to discuss what challenges.
- Special surveys and polls are also periodically conducted to gather input on major District initiatives and developments.
- Stakeholder input is factored into the development of the District's master plan.
- Neighborhood and advisory groups are formed regularly to gather input on neighborhood and community parks, playground development and facility development.
- Athletic affiliate groups partner with the District to provide regular input on the development and maintenance of athletic fields and athletic programs on a formal and informal basis.
- Participants are surveyed at the completion of programs, and broad-scale program surveys are conducted seasonally to gain input for developing programs and events.
- The District conducts open houses, forms special advisory groups and task forces, and sponsors question-and-answer forums to gather input relating to various District initiatives, programs and facilities.
- The District obtains ongoing input through community partnerships and relationships with educational institutions, local agencies and service clubs, government agencies, and park, recreation and open space professionals.
- The District conducts independent, professionally prepared market research and economic feasibility studies to determine trends and for current and future community needs assessment. Specific examples of these include: Stuart Sports Complex Economic Feasibility Study, Blackberry Farm Market Research Analysis and Study and Aquatics Feasibility Study.
- The District cooperates with other independent stakeholder groups that conduct their own public opinion and community assessment data collection through statistically significant scientific research to assist in developing long-range plans.

• The District makes community and service club presentations regarding short and longrange plans for major capital improvement initiatives.

Board of Commissioners Input

- Several times a year, the Board of Commissioners review, discuss and approve the District's broad-based budget development goals and guidelines.
- The Board of Commissioners conduct an annual budget workshop to review District
 accomplishments from the prior fiscal year, major initiatives for the upcoming fiscal year,
 shifts in spending, revenue, and human resources, along with an extensive capital
 improvement plan.
- The Board of Commissioners adopt an annual budget, providing the foundation for the District's annual spending and work plans along with major initiatives.
- The Board of Commissioners review a 5-year financial update a minimum of twice per year.
- Financial, bonding, feasibility and master plan studies are presented, evaluated and reviewed by the Board of Commissioners.

Staff Input

- Through the budget development process, each Department develops major initiatives and objectives for annual work plans, incorporating input from staff at each location and specialty area.
- Staff develops annual work plans with input from program participants, survey results, focus groups, and formal planning studies.
- Key performance measures are developed to monitor the progress of objectives that are presented and reviewed with staff on a quarterly and annual basis at District-wide and department-level meetings.
- Through the District's adopted performance appraisal system, staff's "Current Goals from Last Evaluation" are evaluated on a bi-annual basis. Annual merit increases are based upon ratings in this and many other categories.

Definition of Terms

Several important terms are used throughout the Strategic Plan, which may not always have universally accepted definitions. The following definitions are provided so readers may better understand the intent of the terms used in the plan.

Mission Statement: A concise statement of the District's reason for being. It defines the business that the District is in.

Vision: Describes the desired future of the District and what it seeks to become. It is an audacious goal that is tangible, energizing and highly focused.

Core Values: A set of guiding principles that the District stands for and believes. Values are principles to be observed in meeting the vision.

Key Strategies: Means to achieve the vision. Strategies are usually few (4 to 6) and define what key success factors the organization must pursue.

Goals: Timeless, unbounded statements describing the conditions or attributes to be attained. They are aligned with the key strategies.

Objectives: Attainable milestones to achieve on the way to accomplishing the goal. Objectives are long term (3 to 4 years) or short term (1 to 2 years).

Deployment Plan: To turn vision into action, the vision must be broken apart and translated into successively smaller and specific parts to a departmental and individual level. The distribution and communication of the plan is referred to as the deployment plan. This often takes the form of timelines and more specific project and actions plans.

Performance Measures: Measurements that are visible throughout the organization for evaluating the degree to which the strategic plan is being achieved.

Mission Statement

Enrich our community with fun, diverse and safe park and recreation experiences through environmentally and fiscally responsible actions.

Vision Statement

A legacy of innovative leadership in parks, recreation and open space.

7 Core Values

- 1) Develop Strong Relationships
- 2) Be Bold
- 3) Create Partnerships
- 4) Business Collaboration
- 5) Culture of Achievement
- 6) Consistent Excellence
- 7) Never Satisfied

Strategic Guidelines

- **Fiscal sustainability** for the short and long-term goals which focus on an ever-changing environment and balanced budget.
- **Transparency** internally and externally to assure all stakeholders that decisions are made for the well-being of the District.
- Cooperation and Collaboration with governmental and business entities is essential to leverage efficiency in service to the residents and the community.
- **Creativity, innovation and benchmarking** to track new ideas and entrepreneurial thinking to make a significant impact on the District's current and future needs.

• **Social Equity** ensuring all people have the right to access the benefits of local parks and recreation.

Key Strategies Summary

The District has developed five general Key Strategies. Below is the summary of the Key Strategies:

- Key Strategy 1: Build Community and Customer Loyalty
- Key Strategy 2: Conserve Energy, Natural Resources and Promote Sustainability
- Key Strategy 3: Strengthen Financial Performance
- Key Strategy 4: Achieve Excellence in Organizational Planning,
 Administration & Operations
- Key Strategy 5: Enrich Employee Work Environment

Detail Key Strategies and Goals

Key Strategy 1: Build Community and Customer Loyalty

Goal A: Provide safe, distinctive and well-maintained parks and facilities.

Short-Term Objectives

Blackberry Farm

- Landscaping the Events Barn supported by DCEO (Department of Commerce and Economic Opportunity) Grants
- Purchase Bathroom Trailer for the Events Barn
- Renovate Carousel

Short-Term Objectives - Facilities and Other Locations

- Paving improvements and cart path extension at Orchard Valley Golf Course.
- Indoor pool at Vaughan Athletic Center resurfacing, renovation and refresh.
- Interior renovation at Vaughan Athletic Center.
- Copley Hospital Site playground and water feature.
- Lippold Park water and sewer improvements.

Long-Term Objectives

- Continue to implement open-space park and recreation.
- Identify and implement adult fitness and accessible fitness opportunities into the design and construction of playground areas.
- Implement neighborhood and community park renovation projects based upon playground and facility replacement needs and schedules.
- Identify and implement opportunities for nature-based play and education into the design and construction of parks.
- Identify opportunities for improved trail connectivity.

Goal B: Provide diverse and innovative programs and events.

Short-Term Objectives

- Expand the Social Equity program for individual development. +
- Expand outdoor programming at parks, trails and facilities.

Long-Term Objectives

- Provide a variety of no-cost and/or low-cost programs and services for residents.
- Provide outdoor education experiences at Red Oak Nature Center, Lippold Park and Blackberry Farm promoting nature, history and outdoor adventures.
- Strengthen the District's position as a leader in health, wellness and fitness through programming and partnerships.

Goal C: Provide excellent two-way public communication.

Short-Term Objectives

- Obtain, measure, report feedback and incorporate improvements of District facilities, programs and events.
- Expand communication efforts with the public through electronic and social media correspondence.
- Develop and implement a strategy to increase customer data collection.
- Develop consistent processes and procedures for overall customer service program.

Long-Term Objectives

- Identify and develop communication materials and methods to meet the diverse needs of the community.
- Identify opportunities to add interpretive, educational and informational signage.
- Develop an annual summarized financial document.

Explore the feasibility of developing a customer loyalty program.

Key Strategy 2: Conserve Energy, Natural Resources and Promote Sustainability

Goal A: Acquire and preserve key natural assets.

Short-Term Objectives

- Develop a plan to expand natural grass areas.
- Continue to utilize GIS (Geographic Information Systems) mapping to update inventory of facilities and park features.

Long-Term Objectives

- Coordinate with other organizations on the management of lakes and ponds.
- Develop a plan to expand green initiatives.

Goal B: Incorporate sustainability in planning, construction and operations.

Short-Term Objectives

- Develop a comprehensive plan for energy savings and sustainable methods throughout the District.
- Reforeste 100 new and replacement trees.
- As feasible, incorporate park and facility design details that promote maintenance/management efficiencies.

Long-Term Objectives

- Investigate LEED certification for new buildings.
- Develop a comprehensive, environmentally responsible operation plan.

Key Strategy 3: Strengthen Financial Performance

Goal A: Reduce reliance on tax revenues.

Short-Term Objectives

- Limit spend down of fund balances.
- Constant evaluation and modifications to expenses and revenues to minimize use of fund balance.
- Evaluate cost effectiveness of using contracted services in facilities.

- Pursue additional cost savings through joint purchasing and volume discount service providers.
- Investigate electronic methods for reporting to reduce printing, storage and distribution costs.

Long-Term Objectives

- Stabilization of unrestricted fund balance.
- Identify and pursue grant and sponsorship opportunities to generate additional funding sources for subsidized and outreach programs.
- Pursue and manage grant funding from sources such as the Illinois Department of Natural Resources OSLAD program.

Goal B: Ensure appropriate funding availability for operations and maintenance.

Short-Term Objectives

- Review all budgeted capital expenditures for appropriate use of funds.
- Update the multi-year capital development and replacement plans.

Long-Term Objectives

- Develop a long-range funding plan to satisfy the required Americans with Disability Act (ADA) requirements.
- Develop new business models to evaluate program success and cost-effectiveness.

Key Strategy 4: Achieve Excellence in Organizational Planning, Administration & Operations

Goal A: Create and maintain comprehensive plans.

Short-Term Objectives

- Initiate the District's master planning process by conducting the community-wide resident survey.
- Develop metrics to regularly measure and report on the success and use of programs and facilities.
- Identify the requirements for Health Care reform regulations and implement changes.
- Prepare for recertification for Distinguished Accredited Agency.

Long-Term Objectives

- Develop or update business/marketing plans for facilities and core program areas.
- Develop and implement operating plans at Copley II Boxing Club and Stuart Sports Complex.

- Develop comprehensive plan and approach for concession operations at athletic field sites.
- Create comprehensive operating plans for all divisions within the parks and facility maintenance department.

Goal B: Promote continuous improvement through innovation and technology.

Short-Term Objectives

- Continue to monitor and improve PCI (Payment Card Industry) and ongoing analysis and protocols to service our customers.
- Anaylsis of surveillance upgrades for projected years.
- Implement phase II of District website improvements to include a compatible mobile website application and expanded information on park operation services.

Long-Term Objectives

- Investigate central control for park amenities.
- Office suites assessment and migration.
- Develop plan for use of mobile and technology devices for programs and improved public information.

Goal C: Improve efficiency and effectiveness.

Short-Term Objectives

- Review employee vehicle assignments to ensure that vehicles are rotated for projectspecific use.
- Explore options of the current recreation and software system for ticketing options.
- IT development and training curriculum to improve efficiencies.

Long-Term Objectives

- Improve interdepartmental communication and coordination of projects by incorporating stakeholder level input on conceptual projects and plans.
- Develop and conduct an internal software survey to assess the areas of needed training.

Key Strategy 5: Enrich Employee Work Environment

Goal A: Develop employee skills, abilities and knowledge.

Short-Term Objectives

Continue to develop salaries as required for the manatory minium wage requirements.

- Update the part-time staff evaluation form and develop procedures for implementation.
- Conduct training for supervisory staff.
- Expand equipment training for Parks Department.
- Enhance our commitment to promote diversity in our employee recruitment efforts.

Long-Term Objectives

- Investigate the possibility of tracking employee training through Munis HR system.
- Continue to enhance the on and off boarding process through advanced software systems.





Annual Operating and Capital Budget Development

2020 Budget

Introduction

The Fox Valley Park District's financial objective is to ensure that the long-term financial stability of the District remains intact. The Budget Development Guidelines (attached) are reviewed and approved annually by the Board of Commissioners. The budget serves as a detailed plan for the District's use and receipt of funds for the fiscal year.

Budget Development Process

The Park District's Strategic Plan provides direction for the staff to follow to fulfill the vision, mission and key strategies of the agency. The collaborative efforts of the Board and staff lay the groundwork from which the short-term objectives for each department are developed. This document is updated annually and long-term objectives are also included for which funding in future budget years will be included.

The three-year Capital Improvement Plan is updated in early fall and impacts budget development because there are resource constraints for the number and scope of capital projects that can be completed in the budget year. It is critical to accurately estimate the amount of capital project funding that will be available at the end of the current year since this is a carry-over funding source for the following budget year. Also at this time, staff determines the operating cost effects from implementing the capital projects and includes these expenses in the budget as applicable.

A staffing plan is also developed to determine needs for additional full-time staff and the effects of not only the salary amounts on the budget, but the additional costs of health insurance, payroll taxes, retirement contributions, training and equipment costs. When a new position is requested and funding is tight, there is an opportunity to delay the hiring of the new position until midway through the budget year to save money.

In June, each department begins their budget development and enters their data in to the financial software system. Beginning in August, the Executive Director and Senior Director of Finance and Administration meet with the individual Department Directors to discuss their initial budget requests. They review major operating changes, discuss initiatives and review requests for capital expenditures and human resource shifts. They also coordinate and

combine requests and develop methods to more efficiently and effectively accomplish the department's objectives while always keeping in mind the needs of the residents. In October, the Senior Director of Finance and Administration reviews, consolidates and balances all final numbers. Schedules are then developed and are reviewed by the Board of Commissioners during a budget workshop, also in October. The Budget and Appropriation Ordinance is then developed based on input from the Board at the Budget Workshop.

The Park District must make the tentative Budget and Appropriation Ordinance available for public inspection for at least 30 days prior to passage. A notice of a Public Hearing on the Budget and Appropriation Ordinance must be published in a newspaper having general circulation at least one week prior to the date of hearing. The Budget and Appropriation Ordinance is approved at the December Board Meeting. The ordinance is then filed with each of the four counties in which the District resides.

State law prohibits further appropriation at any time within the same fiscal year. The Board of Commissioners has the authority, after the first six months of the fiscal year, to make transfers between various line items in a fund in the Budget and Appropriation Ordinance, with a two-thirds vote. Transfers cannot exceed 10% of the aggregate of the total amount appropriated for the fund or item that is subject to reallocation. The Board of Commissioners may amend the Budget and Appropriation Ordinance, but it must be done in accordance with the same procedure followed when the ordinance was originally adopted. A detailed calendar of the budget process is attached.

Accounting Background

There are three basic differences between the basis of accounting and the basis of budgeting that follows Generally Accepted Accounting Principles (GAAP) for state and local government: (1) Basis of Accounting -"Cash plus encumbrances" and "modified accrual" are two of the different ways to define revenue and expenditures; (2) Perspective - The budget and accounting reports may have different fund reporting structures, e.g., a budget may account for debt services in the Local Funds, while GAAP principles require that debt service be recorded in a separate fund; (3) Reporting Component – the District's Comprehensive Annual Financial Report (CAFR) may present "reporting components" and funds in different ways than the budget document.

Accounting System

The District's accounting system is organized and operated on a fund basis. A fund is a group of functions combined into a separate accounting entity having its own assets, liabilities, equity, revenue and expenditures/expenses. The types of funds used are determined by GAAP. The number of funds established within each type is determined by sound financial administration and Board approval. Specialized accounting and reporting principles and practices apply to governmental funds.

Internal Control

Management staff is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) The cost of a control should not exceed the benefits likely to be derived; (2) The valuation of costs and benefits requires estimates and judgments by management.

Basis of Budgeting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which are the legal authority to spend or collect revenues. The District uses a modified accrual basis for budgeting governmental funds. All operating, capital expenditures and revenues are identified in the budgeting process because of the need for appropriation authority. A capital expenditure is defined as an amount spent to acquire or upgrade productive assets, such as buildings, machinery, equipment and vehicles, to increase the capacity or efficiency of an organization for more than one accounting period and has a value of at least \$20,000.

The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function within the Corporate Fund. The District also maintains an encumbrance recording system as one technique of accomplishing budgetary control. This internal control requires a series of levels of required approvals which comply with our board approved purchasing policy. Appropriated amounts lapse at year end and all funds are newly budgeted for approval by the Board of Commissioners. The budget is fully reconciled to the accounting system at the beginning of the fiscal year, and in the preparation of the Comprehensive Annual Financial Report at the end of the fiscal year.

Budgetary Control

The District maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriated budget approved by the Board of Commissioners. Budgetary control is provided by management's monthly review of detailed reports of actual expenses versus the budgeted amount. Monthly financial reports comparing this year's actual financial activity compared to budget and last year's financial data are also included in the Board meeting packet of information for approval by the Board of Commissioners.

Basis of Budgeting vs. Basis of Accounting

For budget and accounting purposes, revenues and expenditures are accounted for on the modified accrual basis as prescribed for all governmental funds. To be consistent in all financial reporting, the Park District uses the modified accrual basis for both budgeting and accounting. With this method, the District's revenues are budgeted according to when they are both measurable and available. Revenues are considered to be available when they are collected within the current period, or soon enough thereafter to pay liabilities of the current period. Other revenue items are considered to be measurable and available only when cash is received.

Expenditures are budgeted according to when the liability is incurred, regardless of the timing of related cash flow. The exceptions are debt service, compensated absences, and claims and judgments, which are budgeted as expenditures according to when the payments are due.

Balanced Budget

The Park District's Budget Development Guidelines include the following requirements for a balanced budget: (1) Expenditures will not exceed anticipated revenues;

(2) Adequate cash flow requirements will be maintained. Unrestricted fund balances are maintained to avoid cash flow interruptions, to provide for unanticipated expenditures or emergencies of a non-recurring nature, to meet unexpected increases in service delivery costs, and to maintain the District's AA+ Standard and Poor's Bond Rating.



Budget Development Guidelines

2020 Budget

Departmental General Initiatives with Budget Impacts

I. General Guidelines

- A. The Illinois Property Tax Extension Limitation Act (Tax Cap) limits the amount of property tax that can be levied. The District cannot exceed the previous year's tax extension by more than 5% or the Consumer Price Index (CPI) for the prior year, whichever is less. For the 2019 tax levy, the CPI has been set at 1.9% and the estimate for the change in Equalized Assessed Valuation (EAV) is a 6% increase. To provide general budget preparation direction, department budgets shall be submitted as follows:
 - 1. Requests for new programs and non-mandated services should primarily be supported by additional non-tax levy revenues except new or experimental programs offered on a trial basis for a specific period of time (usually one fiscal year).
 - Requests for additional personnel must be supported by new or increased revenue sources or a modified, justifiable and significant increase or change in workload as a result of new facilities or modified operations and responsibilities.
 - Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process.
 - 4. Requests for professional certification, required licenses, and related training shall be submitted as part of the budget review process.
 - 5. Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate the request that is most important to department operations. Capital equipment requests are to include an analysis of lease versus purchase. Lease/purchase agreements for capital outlay may be considered where economically feasible and for cash flow purposes. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue-producing or cost containment benefits.

- 6. Expenditures will not exceed anticipated revenues except in instances where the availability of funds exceeds the fund balance recommendations. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, Recreation Fund, Liability Insurance Fund, Museum Fund, Park Police and Public Safety Fund, and the Capital Development Funds may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements.
- 7. Unrestricted fund balances are maintained to avoid cash flow interruptions, generate interest income, reduce the need for short-term borrowing, provide for unanticipated expenditures or emergencies of a nonrecurring nature, and meet unexpected increases in service delivery costs.
- 8. In developing budget requests, each department should seek to improve productivity, organization effectiveness and efficiency through cost avoidance methods, cost benefit analysis and thorough evaluation and identification of activities that can be reduced, eliminated or consolidated, and by contracting for services where feasible and more cost-effective.
- 9. Transfers of appropriations among expense categories of non-capital funds must be approved by the Senior Director of Finance and Administration. The Senior Director of Finance and Administration is authorized to process expenditures in a line item which exceeds the approved line item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy.

II. Fund Balance Reserve Goals

- **A.** The purpose of this policy is to establish goals and guidelines in providing for an unrestricted reserve balance in District funds. The fund balances are:
 - 1. The standard Corporate Fund balance goal is to maintain a fund balance equal to not less than five months of budgeted expenditures. At a minimum, the Corporate Fund should have a mandatory three-month fund balance reserve to cover expenditures due to the timing of property taxes received at the beginning of the District's fiscal year. A temporary fund balance goal of six months of budgeted expenditures will be effective for this calendar year's budget to provide for financial stability during the current economic conditions.
 - 2. The Recreation Fund balance goal is to maintain a fund balance equal to five months of budgeted expenditures. At a minimum, the Recreation Fund should have a mandatory three-month fund balance reserve to cover expenditures due to the timing of property taxes received at the beginning of the District's calendar year. A temporary fund balance goal of five months of budgeted expenditures will be effective for this calendar year's budget to provide for financial stability during the current economic conditions.

- 3. The Liability Insurance Fund balance goal is to maintain an unreserved fund balance to provide for unforeseen emergencies and uninsured exposure.
- 4. The Museum Fund balance goal is to maintain a fund balance equal to four months of budgeted expenditures. At a minimum, the Museum Fund should have a mandatory three-month fund balance reserve to cover expenditures due to the timing of property taxes received at the beginning of the District's calendar year.
- 5. The Park Police and Public Safety fund balance goal is to maintain an unreserved fund balance equal to three months of budgeted expenditures. At a minimum, the Park Police and Public Safety Fund should have a mandatory two-month fund balance reserve to cover expenditures due to the timing of property taxes received at the beginning of the District's calendar year.
- 6. All other property tax-supported special revenue funds of the District should maintain an unreserved fund balance equal to two months of budgeted expenditures. The tax supported special revenue funds of the District include:
 - a. Fox Valley Special Recreation Fund
 - b. Illinois Municipal Retirement Fund
 - c. Social Security Fund
 - d. Audit Fund
- 7. The Aquatics Fund balance goal is to maintain a reserved fund balance of \$200,000 for future capital costs related to major repairs, replacements and improvements to be recommended by the Aquatics Administrative Board subject to the review and final approval of the respective governing bodies.
- 8. The Director of Finance, as part of the annual budget process, shall prepare an analysis of this policy. The analysis is to include the prior year actual status and to project the status for the current year.
- Any excess reserves shall be available for the next budget year. Excess reserves under this policy are actual undesignated fund balance dollars available on the year-end financial statements.

III. Revenue

A. The District recognizes that the Tax Cap reduced its primary dependence on property tax revenues. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, and maintenance and to continue to provide for public safety. Additionally, the District needs to proactively address issues involving growth of parks and population service area, aging equipment, vehicles, parks and playground equipment and to stabilize or replace deteriorated buildings and structures. A comprehensive financial strategy will allow the District to meet citizen expectations while adjusting for continuing and expanding programs, facilities and services. New sources of

revenue continually need to be evaluated and recommended by Department Directors in accordance with the District's adopted Revenue and Fee Policy.

- **B.** Each department will submit non-tax revenue projections and program revenues. Where necessary, revenues should be adjusted or established for service fees and user charges. No department has claim to any specific source of revenue, unless otherwise provided by law or Board action. Confirmed grant funding will be included in the projected revenue to be used for planned expenditures for the budget.
- **C.** Projected revenues shall be based on historical trends of attendance and use, projections for reasonable growth, and proposed rates. Promotion and advertising programs will continue in various areas of operations to enhance revenues. New sources of revenue should be evaluated and recommended for Board consideration and action.

IV. Personnel Service Costs

Personnel service costs shall be in accordance with District personnel policies.

A. Merit/Performance Pay/COLA

- 1. Any potential compensation adjustments are based upon the availability of budgeted funds as part of the Board's annual budget review and approval process. In past years, this has typically coincided with the beginning of the calendar year. Adjustments, if any, are determined through the District's Merit/ Performance Appraisal System.
- 2. The Fox Valley Park District maintains a compensation program allowing its employees to progress in salary commensurate with their job performance and is committed to the advancement of employees using merit principles. The district's compensation philosophy is to attract and retain competent and service-oriented employees. The Performance Appraisal serves as the basis to document and reward those employees exemplifying exceptional performance. Employees may be eligible for performance salary adjustments based upon the results of their annual Performance Appraisal where documentation has been provided that demonstrates the following: improvements to employee and public safety; intergovernmental cooperation; cost reduction or containment strategies; increased facility and program use and revenues; and to provide for the effective and efficient use of District resources.
- 3. The Board of Commissioners has allowed the District to receive a COLA (cost of living allowance) in addition to the merit increase. This COLA amount is determined by the Executive Director based on budget.

V. Organizational Chart

A. An organizational chart will be prepared for each department as part of this budget. Existing positions will be evaluated based on workload and the ability to fund the position. Requests for new positions may be considered if there is an offsetting revenue source, new operational responsibilities, or a significant justifiable increase or modification in workload. Requests for new positions must be supported by a detailed justification.



Initial Timetable for 2020 Budget

June 3 to July 8, 2019

Budget training and entry begins in the Munis financial system. All capital and large project justification forms need to be filled out, entered into the system and sent to the Director of Finance. All part-time employee information needs to be entered and backup worksheets sent to Director of Finance including any request for additional employees.

July 9 to August 5, 2019

Budget is rolled into level 2 which will include only Department Head entry. Budget entry is reviewed by the Department Director and the appropriate meetings and information is reviewed and modified at the department level. All budget narratives, org charts, accomplishments, and initiatives are due to the Finance Department.

August 6, 2019

Budget is rolled into level 3 which will include only the Director of Finance and Assistant Director of Finance for entry. The budget is consolidated, and reports are run for Executive Team meeting.

August 2019

Executive Team meeting all budget items are discussed. This is a mandatory meeting.

September 2, 2019

Department Directors finalize and send all narratives and other information is due to Finance.

September 10, 2019 (Aquatics Administrative Board Meeting)

Outdoor Aquatic Board to approve budget for next year.

October 2019

The preliminary budget workshop meeting with Board of Commissioners, Executive Director, Director of Finance, Assistant Finance Director and Department Directors is conducted for direction on budget and recommended changes. Board gives Director of Finance approval to start Budget and Appropriation Ordinance for viewing by November 1. Board also gives Director of Finance approval to develop the 2019 Tax Levy Ordinance for approval in November or December.

October 1, 2019

Changes are made if necessary, based on Budget Workshop meeting. All information is consolidated and processed for final budget approval and preparation of the budget book document.

October 8, 2019 – Aquatics Board Meeting

October 16, 2019 – Board Meeting

November 1, 2019 (no later than November 8)

Post Tentative Budget and Appropriation Ordinance for public review (must be on display for 30 days prior to final approval).

November 4, 2019

Director of Finance and Administration and Assistant Finance Director finalize budget book layout, page numbers, table of contents, etc.

November 11, 2019

Budget documents are sent to the printer for binding (tabs and covers already printed).

No sooner than November 26 and no later than December 2, 2019

Notice of Hearing on Budget and Appropriation Ordinance is published in Beacon-News once. (Must be published at least one week prior to date of hearing) (Note: Include in Notice that Ordinance is available for public inspection at the District Administration Office located at 101 W. Illinois Avenue, Aurora.) Truth in Taxation Notification also must be published at the same time if necessary.

December 4, 2019

Budget document is delivered to the Board for the December Board meeting.

December 9, 2019 (Fox Valley Park District Board Meeting)

Public Hearing for Budget and Appropriation Ordinance. Board adopts Budget and Appropriation Ordinance, and Tax Levy Ordinance.

January 10, 2020 (or before) – County Filing

On or before January 10, 2020 (within 30 days after adoption of the Budget and Appropriation Ordinance), a certified copy of the Ordinance is filed in Kane, DuPage, Kendall and Will counties together with an estimate of revenues by source pursuant to 35 ILCS, par. 18-50.



Policy Summary

Budget 2020

The included District policies have a direct relation with all budgeting activities. The policies are included in detail. This is meant to serve as a general overview.

The financial sustainability of the District is of utmost importance and to ensure the continued financial health of the agency, the District has adopted several fiscal policies. The included District policies have a direct relation with all budgeting activities. The policies are included in detail. This is meant to serve as a general overview.

Revenue and Fee Policy - this policy serves to be a comprehensive look at how fees are determined, classifies services offered, and describes the District's overall philosophy on sources of revenue.

Debt Management Policy – this policy is to provide comprehensive guidelines for debt management and capital planning.

Investment Policy – in compliance with the Illinois Compiled State Statute 30 ILCS 235/2 and to protect the District's public funds in a manner which will provide a safety of principal and undo risk, while maintaining steady cashflows and return on investment.

Purchasing Policy – incorporated in this policy is the Illinois Compiled State Statue 70 ILCS 1205 and other restrictions in regard to the District's software.

Payment of Bills – this policy addresses the process for the timely payment of bills.

Economy of Resources Policy – includes parameters for effective and efficient ways to maximize costs.

Bond Rating Policy – outlines the evaluation for the Board.

Fund Balance Policy – establishes classifications and principals to establish fund balance targets at the beginning of each budget year.

Other financial policies include a Debt Management Policy, Bond Rating Policy, Investment Policy, Economy of Resources Policy, Purchasing Policy, and Payment of Bills Policy, which states the District will make prompt payment of purchases of goods and services as provided by the Illinois Compiled Statutes Prompt Payment Act.

Additionally, the District has adopted a Fund Balance Classification Policy that establishes fund balance goals and constraints imposed on the use of resources that are reported by governmental funds.

Copies of these policies are included in this section.



Revenue and Fee Policy

2020 Budget

General Premises

Fees should be charged when the service or facility being provided is enjoyed by a limited user group rather than the general public and when significant, identifiable direct costs can be attributed. Fees should not be charged if the administrative cost of their processing outweighs the benefits of their collection. This policy does not cover law enforcement fines or direct service costs, contractual agreements such as easements, leases, co-sponsored organizations and concessions.

One of the budget goals of the District is to provide a balanced budget that meets the overall park and recreation needs of the community. This is accomplished by a combination of user fees, property taxes, land cash contributions, interest income and bond sales. Our goal is to minimize reliance upon revenues from tax sources and tax subsidies for facilities, programs and services that have the capacity to be partially or entirely financially self-sufficient. Traditionally, the District has maintained approximately 50% of its revenues from tax dollars, 40% from user fees with the balance from land cash contributions, bonds, interest income and miscellaneous income.

The District provides a wide range of park and recreation opportunities, which can only be offered with the financial support of fees and charges. A comprehensive revenue and fee policy helps to ensure that the District has the capacity to maintain current facilities and to offer new programs and services, which are responsive to the changing needs of the community. Fees and charges shall be based upon the District's need to generate revenue to offset direct and indirect costs, administrative overhead and in the case of revenue producing facilities, to generate revenues to cover expenses for debt repayment, future repairs, renovation, and other capital improvements.

Non-residents by definition do not pay property taxes to the District. They will also be asked to pay their fair share through non-resident fees and charges. Non-residents may be charged an additional fee of up to 50% more than the resident rate for most programs. In the event that an additional charge of up to 50% more is not feasible, or will harm or cancel the program and deny residents in the program an opportunity to participate, the Executive Director or Director designate may approve a fee modification.

The District shall prepare and maintain an Annual Fee Ordinance listing fees and charges for District facilities and services that are more in the nature of private services or facilities enjoyed by limited user groups rather than general public benefits, and when there are significant, identifiable direct costs attributable to providing such services or facilities. Since it is not feasible for fees related to classes, programs and special events to be covered under the Fee Ordinance, these fees shall be recommended by department directors for review and approval by the Executive Director.

Fees and charges for concessions operated under contract with the District shall be established through negotiations with the respective concessionaire, subject to the approvals specified in their respective contracts.

Classification of Services

- 1. <u>Basic Services</u> provide general benefits to the District and all District residents. As such, they are primarily funded through tax revenues and are provided at no additional charge to the user. They encourage general use of parks, through provision of facilities such as parking areas, picnic tables and grills, play fields, restrooms, drinking water, hiking, jogging and bicycling trails, boat/canoe launches, fishing lakes, and through provision of services such as maintenance, law enforcement and public safety at parks and on trails. Also included are educational, after school and summer programs and public information services such as self-guided educational exhibits and materials, public information exhibits and presentations, and newsletters and other publications.
- 2. <u>Special Services</u> provide direct benefits to limited groups of users, and may provide some indirect benefits to the District and the general public. Significant identifiable costs are incurred to provide the direct benefits to the users. Special service fees include those charged for reservable picnic sites and shelters, Red Oak Nature Center, guided educational programs, and special events. These services should be funded partially through tax revenues and partially by fees and charges.

The amount of the fee for each particular service or facility should be related to the identifiable costs directly attributable to providing that service or facility. However, full recovery of those costs from user fees may not be appropriate or feasible in all cases. Factors suggesting a fee less than that required to fully recovering direct costs would include, for example:

- The Nature of the Service of Facility: Full cost recovery will be less appropriate when the nature of the service or facility is somewhat mixed between being a general public service or facility and being a special, limited service or facility.
- <u>Resident vs. Non-Resident</u>: Full cost recovery will be more appropriate when the user is not contributing taxes to the District help support the service, operation, maintenance or facility.

- **Special User Considerations:** Full cost recovery may not be appropriate when the user is a member of a group that is traditionally accorded special consideration in pricing of public or private services. Such groups include, for example, senior citizens, students, District volunteer and support groups, low-income groups and individuals with special needs. In cases where there is an identified economic need, scholarships may be available for participants.
- Market Conditions: Full cost recovery may not be feasible if the resulting price unduly diminishes user interest in the service or facility. This condition may, however, suggest the need to re-analyze demand for the service or facility.
- Intergovernmental Agreements: The District has agreements with several governmental organizations that define specific roles, relationships, responsibilities, scheduling and reimbursement of direct costs. As the District continues to grow and to avoid future operational, maintenance and capital tax issues consideration needs to be given to realistic direct costs, commitments and uses of District facilities.
- 3. Administrative Services such as making copies of documents, blueprints, and aerial photographs for individuals, contractors, and other organizations should be funded through fees and charges designed to recover the cost of labor, overhead and materials necessary to provide the service. When copies are requested through the Illinois Freedom of Information Act, fees may be charged which are calculated to reasonably reimburse for actual costs of reproduction. These fees, however, cannot include any of the cost of searching for the requested records. Documents shall be furnished without charge or at a reduced fee when the waiver or reduction of fees "is in the public interest."

4. Recreation Program Fees and Charges Pricing

Department Directors, with the review and approval of the Executive Director, are authorized to establish program, class and special event fees and charges in accordance with the District Revenue and Fee Policy. Recreation offers a wide range of leisure opportunities for the various age segments of the community. The objectives and content of these programs vary, and therefore have been classified into various categories to achieve consistency in establishing fees and charges. Each recreation program is classified as one of the following so that the appropriate fee may be determined:

➤ <u>Level 1 Programs</u>: Programs and services that are primarily considered a community service. The participant usually pays no fee, or a nominal fee, which is less than the direct cost of providing the program. Staff may continue to offer these programs as long as funds or sponsors are available.

- Level 2 Programs: New or experimental programs offered on a trial basis for a specific period of time (usually one fiscal year). At the end of this time period, these programs are moved to another classification or dropped from the program offerings based upon a program evaluation. The fees for these programs are based on the direct costs of the program or lower, and may be offered even when participation does not meet the minimum.
- <u>Level 3 Programs</u>: Programs and services that are geared to the specific needs and interests of the participants. The goal for setting the user fee for these programs shall cover all direct program costs plus a 30% gross margin to help offset indirect costs.
- ➤ <u>Level 4 Programs</u>: Programs and services that are geared to the specific needs and interests of the participants and have large indirect costs associated with them such as maintenance or utilities. The goal for setting the user fee for these programs will cover all direct costs plus a 40% gross margin to help offset indirect costs.
- ▶ <u>Level 5 Programs</u>: Programs and services that are geared to the specific needs and interests of the participants and are provided by the District through an independent contractor. The goal for setting the user fee shall cover all direct costs plus a 25%-35% gross margin to help offset indirect costs.

5. Revenue Facilities Fees and Charges Pricing

The Board of Commissioners, with recommendations from departmental staff, approves facility fees and charges for all Revenue Facilities (Blackberry Farm, Aquatic Facilities, Prisco, Eola and Vaughan Athletic Centers) in accordance with the District's Revenue and Fee Policy.

- Revenue Facilities: These facilities should have a financial self-support goal range of 50 to 100% to minimize reliance upon any tax subsidy. Total revenues should be established to meet a majority of the operating expenses, and reserves, if established. Revenues from facilities take on more of a business characteristic than recreation programs because operating budgets are contingent upon the ability to generate income. Admissions and facility user fees are the basic sources of income and as a result, extreme care will be taken in establishing these fee levels in order that financial requirements for the year will be achieved. Many of the fees will be market-driven and based upon other similar type operations, facilities and services.
- 6. Enterprise Services and Special Revenue Facilities

Enterprise Services are funded through fees and charges and generate revenue to offset other District expenses. Enterprise services are designed to provide significant direct benefits on a user "pay as you go" basis.

Such facilities and services include Orchard Valley golf course restaurant and banquet facility, food service, certain special events, and specialized recreational instruction, and Board approved commercial uses of other District property.

The fees for enterprise services should reflect considerations similar to those affecting the pricing of revenue facilities, but full recovery of costs will more frequently be appropriate and feasible to recover all operating costs, capital equipment and facility replacement and repayment of debt to the extent feasible.

7. <u>Use of District Facilities</u> for private or personal gain or benefit without an approved agreement with the District, or paying established fees is not permitted.

Board Reviewed: December 2019



Debt Management Policy

2020 Budget

I. Purpose and Goals

The purpose of this policy is to provide comprehensive guidelines for the District's debt management and capital planning, and to facilitate the issuance of appropriate financings. It is the objective of this policy to enhance the District's reputation for managing its debt in a conservative and prudent manner and to help ensure the District's credit worthiness.

Policy guidelines include identifying the timing and amount of debt to be issued to be as efficient as possible, yielding the most favorable interest rates and other costs be obtained. To this end, the District recognizes this "Debt Management Policy" to be financially prudent and in the Fox Valley Park District's best economic interest and in the best interest of its residents.

II. Responsibility

While the use of bond counsel and financial advisors is encouraged, the primary responsibility for developing financing recommendations rests with Director of Finance. The responsibilities of the Director of Finance shall be to:

- Maintain the best possible credit rating for each general obligation debt issue or other financing issues.
- Take all practical precautions to avoid any financial decisions that will negatively impact current credit ratings on existing or future debt issues.
- Consider carefully market timing to minimize debt interest cost.
- Determine the amortization schedule that will best fit with the overall debt structure of the District's debt and related tax levy at the time the new debt is issued.

The District's Bond Counsel will issue an opinion as to the legality and tax-exempt status of all obligations. The Bond Counsel also is responsible for the preparation of the ordinance authorizing issuance of obligations and related documents required for the bond closing. Bond counsel will review and respond to any tax objections raised in regard to bond issues they have prepared.

The District seeks the advice of a Financial Advisor on the structuring of the bonds to be issued, on available financing options to consider and how the choices will impact future debt issues. The Financial Advisor also coordinates and executes the bond sales and closings, including the distribution of the Official Statements, and will coordinate the bond rating process when necessary.

III. Debt Issuance in General

The laws of the State of Illinois authorize the District the power and authority to contract debt, borrow money and issue bonds for public improvement projects. Under these provisions, the District may issue debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging and equipping such projects or to refund bonds.

There are two types of debt the District enters into: 1) short-term debt of three years or less and 2) long-term debt of more than three years. Long-term obligations will not be used for operating purposes, and the life of the obligations will not exceed the useful life of the projects financed. The Capital Improvement Program prepared by the District will outline the needs for the issuance of the debt.

The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use and moderate the impact to the taxpayer. When feasible and economical, debt obligations should be issued by competitive sale rather than negotiated sale.

The District will be mindful of the potential benefits of bank qualification and will strive to limit its annual debt issuance to less than \$10 million when possible.

IV. Debt Administration

The District shall prepare the appropriate disclosures as required by the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

The District shall consider refunding outstanding debt when legally permissible and financially advantageous, with a target present value savings of about 5%. The District acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with Illinois State Statutes that govern the investment of public funds. The management of public funds shall enable the District to respond to changes in markets or changes in payment or construction schedules so as to optimize returns, ensure liquidity and minimize risk.

The District will strive to maintain and/or to improve its bond rating.

The District's policy is to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law. The District will contract with an arbitrage rebate service provider to maintain a system for computing and tracking the arbitrage rebate liability.

Board Reviewed: December 2019



Investment Policy

2020 Budget

1.0 Policy

It is the policy of the Fox Valley Park District (Park District) to invest public funds in a manner which will provide a safety of principal, liquidity of funds, and return on investment while meeting the ability to pay obligations with sufficient cash flow as they come due. The Park District shall be operated in conformance with federal, state and other legal requirements.

2.0 Scope

This investment policy applies to all financial assets of the Park District excluding the Foundation which is governed by its own investment policy. The following funds are accounted for in the Park District's Comprehensive Annual Financial Report and include:

2.1 Funds

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds
- Internal Service Funds
- Any new fund created by the Park District Board, unless specifically exempt.

All participants in the Park District investment process shall act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall investment program shall be designed and managed with the degree of professionalism that is worthy of public trust. Participants shall not be held responsible for changes in market or economic conditions. Constant monitoring of investments may deem it appropriate to sell a security prior to maturity at such price that the participants shall deem advisable, including at, above or below the purchase price of the security, when in the determination of the sale of the security is necessary as follows:

- Ensure sufficient amount of money on hand when cash flow become less than the amount necessary for immediate use.
- Enhance the overall portfolio yield.
- Minimize further erosion and loss of investment principal.
- Minimize the exposure to market and credit risk.

2.2 Pooling of Funds

Except for cash in certain restricted and special funds, the Park District will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the proper funds based on their respective participation and in accordance with generally accepted accounting principles.

3.0 General Objectives

The primary objectives, in priority order of the investment activities, shall be safety, liquidity and yield.

3.1 Safety

Safety refers to the preservation of capital and protection of investment principal. Safety of principal is the foremost objective of the investment program. Investments of the Park District shall be undertaken in a manner that seeks the preservation of capital in the overall portfolio by mitigating credit risk and interest rate risk

Credit Risk

Credit Risk is the risk of loss due to the failure of the security issuer or backer. The objective will be to minimize credit risk by:

- Limiting investments to obligations that are guaranteed by the U.S. government. A safe security is defined as an investment such that the loss of principal is greatly minimized and the value is not likely to fall.
- Limiting investments in debt securities and money market mutual funds to those investments rated at least AA by a national ratings agency.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with
 which the Park District will do business in accordance with this investment policy.
 Diversifying the investment portfolio so that the impact of potential losses from any one
 type of security or from any one individual issuer will be minimized. Diversification reduces
 the risk that potential losses on individual securities might exceed the income generated
 from other investments.

Interest Rate Risk

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk will be mitigated by:

Structuring the investment portfolio so that securities mature to meet cash requirements
for ongoing operations, thereby avoiding the need to sell securities on the open market
prior to maturity. Investing operating funds primarily in shorter-term securities, money
market mutual funds, or similar investment pools and limiting the average maturity of the
portfolio in accordance with this policy. The maximum length of maturity is 4 years for all
operating funds (or the weighted average maturity shall not exceed 3 years).

Non-operating funds and or capital funds which have a longer duration of spending down may be invested in all securities exceeding 5 years in duration.

3.2 Liquidity

Liquidity is the availability of sufficient funds to meet operating requirements. The object will be for the investment portfolio to remain sufficiently liquid to all operating requirements that may be reasonably anticipated. The Park District will maintain sufficient liquidity by the following:

- Structuring the portfolio so that securities mature concurrent with the cash needs to meet anticipated demand (static liquidity).
- All possible cash demands cannot be anticipated; the Park District's portfolio will consist largely of securities with active secondary or resale markets (dynamic liquidity) such as agency funds and other government-backed securities.
- Utilizing qualifying money market funds, sweep accounts or government investment pools which offer same-day liquidity for short-term investment.

3.3 Return on Investments

Return on investment or yield is of secondary importance compared to the legality, safety and liquidity objectives described above.

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The cores of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

4.0 Standards of Care

Investments shall be made with judgment, care and under circumstances than prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

4.1 Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

5.0 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transaction with the same individual with whom business is conducted on behalf of their entity.

6.0 Delegation of Authority

Authority to manage the Park District's investment program is derived from the following statement:

The establishment of investment policies is the responsibility of the Park District Board of Commissioners. Management and administrative responsibility for the investment program is hereby delegated to the Treasurer/Director of Finance or designee who, under the direction of the Executive Director, shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, trust department, delivery vs. payment, investment accounting, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

7.0 Safekeeping and Custody

The Director of Finance or designee (also referred to as investment officer) will use a process of due diligence to select security broker/dealers. These may include "primary" dealers or regional dealers that qualify under the Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). The investment officer shall determine which financial institutions are authorized to provide investment services to the Fox Valley Park District. Institutions eligible to transact investment business with the Fox Valley Park District include:

- Primary government dealers as designated by the Federal Reserve Bank
- Nationally or state-chartered banks
- The Federal Reserve Bank
- Direct issuers of securities eligible for purchase

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Securities will be held by an independent third-party custodian selected by the Park District as evidenced by safekeeping receipts with the securities held in the District's name.

8.0 Internal Controls

The Director of Finance or designee is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Park District are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management.

The internal controls structure shall address the following points:

- Control of collusion
- Separation of transaction
- Custodial safekeeping

Accordingly, the Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

9.0 Suitable and Authorized Investments

The Park District may invest in any type of security allowed for in Illinois statutes (30ILCS 235/2) regarding the investment of public funds. Approved investments include:

Obligations of the United States of America, or its agencies.

U.S. Government bonds, notes, certificates of indebtedness, treasury bills or other securities, are guaranteed by the full faith and credit of the Government of the United State of America as to principal and interest. Other similar obligations of the United States of America or its agencies including obligations of the Governmental National Mortgage Association are approved by the Government of the United States of America and have a liquid market with a readily determinable market value.

• Direct obligations of institutions defined in Illinois Banking Act and insured by the Federal Deposit Insurance Corporation (FDIC).

Interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits or any other investment constituting direct obligations of any institution as defined by the Illinois Banking Act and is insured by the FDIC. Any such investment shall not exceed FDIC insurance limitations of the current program as accepted by the banking institution.

Commercial Paper.

Short-term obligations of corporations, such as commercial paper rated at the time of purchase at least an A1P1 classification. Such purchases may not exceed 10% of the corporation's outstanding obligations and no more than 10% of the District's funds may be invested in commercial paper.

Savings and Loan Institution obligations.

Short-term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally offered by saving and loan associations incorporated under the laws of this state or any other state or under the laws of the United States. Investments may be made only in those savings and loan associations of which the shared, or investment certificates are insured by the FDIC.

Local government investment pools.

Local government investment pools, either administered by the State of Illinois or through joint powers, statutes and other intergovernmental agreement legislation.

Government Money Market Funds.

Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to investments in obligations of the United States of America or its agencies, or repurchase of such obligations.

Municipal Obligations

Lawfully issued debt obligations authorized in compliance with the Illinois Compiled Statutes (30ILCS235/2). Investments may include interest bearing bonds for any county, township, city, village, incorporated town, municipal corporation or school district of the State of Illinois, or any other state. The bonds shall be registered in the name of the governmental unit or held under a custodial agreement at the bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states.

10.0 Limitations / Prohibited Investments

Commercial paper shall not exceed 10% of the Park District's investment portfolio. Also any and all investments which subject the Park District to risk or loss of liquidity shall be prohibited. The uses of hedge funds or hedge bonds and derivatives are specifically prohibited.

11.0 Collateralization

It is the policy of the Park District and in accordance with the GFOA's Recommended Practices on the Collateralization of Public Deposits; the Park District requires that funds on principal investments and deposits in excess of FDIC limits be secured by some form of collateral. The Park District will accept any of the following assets as collateral:

- Bonds, notes, or other securities constituting direct and general obligations of the United States, the bonds, notes, or other securities constituting the direct and general obligation of any agency or instrumentality of the United States, the interest and principal of which is unconditionally guaranteed by the United States, and bonds, notes, or other securities or evidence of indebtedness constituting the obligation of a U.S. agency or instrumentality.
- Direct and general obligation bonds of the State of Illinois or of any other state of the United States.
- Revenue bonds of this State or any authority, board, commission, or similar agency thereof.
- Direct and general obligation bonds of any city, town, county, school district, or other taxing body of any state, the debt service of which is payable from general ad valorem taxes.
- Revenue bonds of any city, town, county, or school district of the State of Illinois.
- Obligations issued, assumed, or guaranteed by the International Finance Corporation, the
 principal of which is not amortized during the life of the obligation, but no such obligation
 shall be accepted at more than 90% of its market value.
- Illinois Affordable Housing Program Trust Fund Bonds or Notes as defined in and issued pursuant to the Illinois Housing Development Act.
 - In an amount equal to at least market value of that amount of funds deposited exceeding the insurance limitation provided by the Federal Deposit Insurance Corporation or the

National Credit Union Administration or other approved share insurer: (i) securities, (ii) mortgages, (iii) letters of credit issued by a Federal Home Loan Bank, or (iv) loans covered by a State Guarantee under the Illinois Farm Development Act, if that guarantee has been assumed by the Illinois Finance Authority under Section 845-75 of the Illinois Finance Authority Act, and loans covered by a State Guarantee under Article 830 of the Illinois Finance Authority Act.

Certificates of deposit or share certificates.

The fair value of collateral provided will not be less than 110% of the fair market value of the net amount of uninsured public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required and collateral will be released if the fair market value exceeds the required level. Pledged collateral will be held by an independent third party acting as the District's agent or the Federal Reserve Bank in the District's name.

12.0 Investment Parameters

The Park District will analyze information to aid in establishing priorities, risk and target process improvements to maximize and diversify its portfolio.

12.1 Diversification

Investments will be diversified by security type and institution to maintain proper liquidity. In order to reduce the risk of default, the investment portfolio of the Park District shall be diversified to avoid any overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury and Agency notes). All limitations and exclusions apply as outlined in this policy.

12.2 Market Yield (Benchmark)

The Park District's investment strategy is passive. Given this strategy, the basis used by the Director of Finance and Administration or designee to determine whether market yields are being achieved shall be the three-month U.S. Treasury Bill.

12.3 Marking to Market

The market value of the portfolio shall be calculated at least quarterly, and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practices on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools."

Board Reviewed: December 2019



Purchasing Policy

2020 Budget

Overview

As caretakers of the public trust and guardians of taxpayer dollars, all departments of the Fox Valley Park District hold particular responsibility for conducting procurement in a deliberate, legal, moral, fair and ethical manner. The goals of the District when making purchases are to:

- Stay within budgeted funding.
- Purchase the proper goods or services to meet the needs of the District.
- Get the best possible price for the goods or services.
- Get the best value for public dollars expended.
- Have the goods or services available where and when they are needed.
- Ensure a continuing supply of needed goods and services.
- Allow responsible bidders a fair opportunity to compete for the agency's business, through statutory requirements for competitive bids and proposals combined with the District's purchasing procedures.
- Careful consideration of scope of projects to encompass entire project bidding.
- Stimulate the local economy and job market by allowing local businesses an opportunity to compete in the District contract award processes.
- Comply with all federal, state and district laws, regulations, policies and procedures.
- Provide transparency throughout the purchasing process.

Procurement Ethics

District employees are expected to adhere to the highest standards of ethical conduct, and may not use the knowledge and power of his or her positions to further their private interests. When private interests compete with the performance of public duties, conflicts of interest arise. Illinois State Statutes prohibit such conflicts not only to prevent actual abuse of power for an employee's personal benefit, but also to prevent the employee from being placed in a situation that carries within it the potential of abuse. Contracts made in violation of the Illinois conflict of interest statutes are void.

The Park District Code explicitly incorporates these provisions by reference. 70 ILCS 1205/4-1a.

Each employee must exercise prudent judgment to ensure that they and Fox Valley Park District are not compromised in any manner and that they take no action where their judgment could be influenced by a conflict of interest or appear to be influenced by such a conflict. If a situation should arise involving a potential conflict of interest or appearance thereof, the employee will refer the matter to his or her supervisor.

Definitions

Informal Bid/Proposal - all procurements under \$20,000 (or current amount allowed by Illinois Park Code and State Statute, whichever is approved by the Executive Director and the CFO) require multiple bids but do not require posting a legal notice for bid in a District publication.

Formal Bid/Proposal – all procurement \$20,000 (or current amount allowed by State Park Code and Statute, whichever is approved by the Executive Director and the CFO) or more require multiple bids, posting of a legal notice for bid in a District publication, and listing on the electronic bid site.

Authority and Responsibility

The District has a centralized procurement/requisition environment for all purchases, even those which do not require bidding. The District's Chief Fiscal Officer is primarily responsible, with the advice of the Purchasing Manager, for aiding in the compliance of all bidding, request for proposals and attempts at creating a centralized purchasing philosophy. The Purchasing Manager is primarily responsible for compliance with proposals and the bidding process.

Purchasing decisions are business decisions made on behalf of the District, and therefore should be made with the utmost consideration for what is in the best interest of the District, and must be compliant with all laws, ethics and best practices. Employees involved in the purchasing process take full responsibility for understanding the District's policies and procedures regarding purchasing and vendor relations. Under no circumstance is it lawful or allowable to divide payment to the same vendor over multiple purchase orders in an effort to avoid the District's bidding/approval process, and doing so may result in disciplinary action up to and including termination.

All required policies and procedures, such as approvals through the District's purchase order system (Munis) are necessary prior to acceptance of any goods or services except in the cases of exclusion or emergencies, however, these rare cases still need approval through our purchase order system.

Purchases less than \$5,000 shall be handled through normal District purchasing procedures, preferably by the Purchasing Manager or consult of such, and do not require formal bid quotations unless specifically requested by the Department Head, Procurement Manager, Chief Fiscal Officer or Executive Director. These types of procurements may be handled with one or more verbal bids or if the pricing is felt to be fair and reasonable or to be the best value for the District. All necessary information must be added to the purchase order system prior to the approval process as documentation of purchase and selected vendor is required.

Purchases of \$5,000 to \$20,000 must follow the required an informal bid process, preferably by the Purchasing Manager or by consult of such. Multiple bids are to be obtained by issuing either a Request for Quote or a Request for Proposal via email or USPS. No notice need be published in a local publication.

Any procurement of \$10,000 or more will require prior approval with the appropriate purchasing form. This form must be signed by the Executive Director, CFO and Purchasing Manager prior to procurement and Board approval. The Purchasing Manager will fill out Procurement Approval form and obtain approval prior to issuing RFP/RFQ. Bids received shall be reviewed by requestor and if over \$20,000 Board approval is must be obtained prior to order placement.

Purchases of \$20,000 (or current amount allowed by State Statute, whichever is approved by the Executive Director and CFO) or more require a formal bid be issued to multiple vendors, and depending on the item being procured, may require a technical evaluation to be performed. After which, the Board of Commissioners will review the procurement and approve/not approve the procurement. If a previously Board approved action exceeds 10% of the original amount approved, the additional procurement shall require Board approval prior to order placement or project continuation for the change. This 10% only applies to additions to the contract not reductions. Also, any additional procurement to an existing procurement that will result in a total procurement of \$20,000 or more shall require Board approval prior to order placement.

The requestor shall contact the department requisition preparer or the Purchasing Manager with all information required by the procurement procedure to have the requisition to purchase entered into the Munis system. Approvals shall be obtained electronically in Munis based upon the dollar level of the requisition. All requisitions \$20,000 (or current amount allowed by State Statute, whichever is approved by the Executive Director and CFO) or more shall be reviewed and approved by the Chief Fiscal Officer (Senior Director of Finance & Administration) and forwarded to the Executive Director for review prior to being sent to the Board of Directors for final approval.

The Executive Director and the Chief Fiscal Officer (Senior Director of Finance and Administration) has the authority to adjust the purchasing level of existing positions.

Conflicts of Interest

- An employee shall not be in a position to make a decision for the District if his or her personal, professional, or economic interest (or those of his or her immediate and extended family member) may be directly influenced or affected by the outcome.
- District employees may not participate in or work on a contract knowing that the
 employee or a member of the employee's immediate family has an actual or
 potential interest or employment involvement in the bidding or quoting of any
 contracts or purchasing of goods or services.
- District employees shall not solicit or accept anything of value from an actual or potential vendor (compliance with the Ethics Ordinance is applicable).
- Shall not be employed by or agree to work for a vendor or potential vendor
- Shall not knowingly disclose confidential information of any kind including contract bid information for personal gain.

All of the above infractions may result in disciplinary action including termination.

Circumventing Procurement Laws

District procurement is governed by Illinois State Statutes, as well as the Park District Code. There are criminal penalties associated with attempts to avoid compliance with the state procurement laws. Some examples are noted below:

Sequential purchasing of the same items or type of items over the course of a financial year may exceed the state competitive procurement requirements. Although some sequential purchasing is intentional, it usually results from needs that could not be anticipated. Any unanticipated sequential purchasing requires a written justification and be submitted to the CFO, and be attached to the Munis Financial System Requisition.

Component purchasing is the process of the purchasing for goods or services through the issuance of multiple purchase orders for individual components in lieu of the entire item or project. Repeat purchases for goods or services after an initial purchase may create the perception of component purchasing.

Sequential purchase orders are items or services purchased from the same provider in a single purchase under normal purchasing procedures, the purchases may not be made under separate purchase orders to avoid the need for board approval or circumvent the bidding process. Some examples are noted below:

- Stringing or splitting a large purchase into two or more smaller orders in order to avoid bid requirements and required approvals.
- Using an inappropriate general ledger chart string or account code.
- Conflict of interest and/or poor ethical conduct.
- Not processing a requisition prior to purchase and approval of goods or services with the appropriate approval levels.
- Improper, misleading, or deceptive use of the Sole Source Justification or Emergency purchases.
- Avoidance of proper approval processing.

All of the above infractions may result in disciplinary action including termination.

Exceptions to Purchasing Process

Exceptions to the bidding requirements exist for contracts which by their nature are not adapted to award by competitive bidding.

Examples include contracts for:

- a. Services of individuals possessing a high degree of professional skill where the ability or fitness of the individuals plays an important part.
- b. For the printing of departmental reports.
- c. Printing or engraving of bonds, tax warrants and other evidences of indebtedness.
- d. Utility services such as water, electric, and telephone.
- e. Use, purchase, delivery, movement or installation of replacement data processing equipment, software or services and telecommunications and interconnect equipment.
- f. Duplicating machines and supplies.
- g. Purchase of equipment previously owned by some entity other than the District itself.
- h. Goods or services procured from another governmental agency, for example obtaining services such as policing a public event, trash removal or clean up after a public event or acquiring real property such as equipment from a neighboring municipality or public entity.
- i. Purchase of magazines, books, periodicals, pamphlets and reports.
- j. Purchases procured following the Illinois State Bid process, General Services Administration guidelines, IPRA joint purchasing program, Illinois Association of County Board Members, or other joint purchasing program.
- k. Purchases of resale merchandise that is of a proprietary or sole source nature.
- I. Sole source purchases are purchases of goods or services that are available from only one vendor. These sorts of purchases are exempt from bid requirements. A sole source purchase is not to be used to avoid the bidding process but rather when there is no other product or service available that can perform equivalent functions

and is only available from one vendor. Examples of a sole source vendor may include circumstances in which there is only one vendor with the ability to repair or maintain equipment such as in the case of train repairs, or if a specific design or detail is only available from one vendor, or it needs to match an existing product as may be the case when matching furniture, material or flooring.

Equipment Purchases and Leasing of Equipment

Equipment purchases may be either competitively bid or when applicable through the Illinois State Bid process or other acceptable purchasing programs. Prior to purchase of equipment evaluations should be evaluated if a purchase or lease is more prudent and which option is better for short term and long term financial decisions. Both options will need to follow the District's purchasing and budgeting procedures.

Emergency Procurement Policy

Emergency procurement should be made as competitively as possible under the circumstances, but does not require a formal bidding process. An emergency purchase may be necessary when the consideration of time, practicality and prior contractor knowledge of the situation is necessary to complete the project. Emergency purchases may be necessary to protect public health and safety or impacts patrons or the safety of patrons, when required due to unforeseen damage to public property, or when time constraints or other unique situations whereby competitive bidding is not feasible. In cases of an emergency, the Executive Director, or in his absence the CFO, shall be empowered to procure supplies, materials or work in excess of \$20,000 (or current amount allowed by State Statute, whichever is approved by the Executive Director and CFO) at the lowest price deemed to be in the best interest of the District to relieve the emergency situation.

In the event the Executive Director is unavailable such authority shall pass to the Chief Fiscal Officer (Senior Director of Finance and Administration). In absence of both, then such authority shall devolve upon the Board President or Vice President of the Board of Commissioners.

Board Information

Items to include in the approval packet for Board of Commissioners (Bid Package)

- 1. Memo to the Executive Director for the Board packet.
- 2. Bid tabulation information.
- 3. Final contract, if available, which has been approved or will be approved by the District counsel. Staff to provide vendor signed contract when possible.
- 4. Once Board approved contracts can be signed by the Executive Director and/or CFO.



Payment of Bills Policy

2020 Budget

It is the policy of the Board of Commissioners to pay all bills in a timely manner. The Board of Commissioners recognizes that a viable and integral aspect of the financial operation of the District is Accounts Payable. The District complies with the Illinois Compiled Statutes Prompt Payment Act.

The staff shall have the responsibility for preparing all payables in a timely manner with proper documentation supporting each transaction. Invoices will be considered approved when the List of Bills report is approved at each monthly Board Meeting. The Board of Commissioners recognizes that timeliness of bill payment is important for compliance with Illinois State Statutes and therefore grants the authority to the Executive Director to approve processing and mailing of checks for bill payment in advance of the Board Meeting when necessary to meet invoice deadlines. All checks greater than \$10,000 require two manual signatures.



Economy of Resources Policy

2020 Budget

It is the policy of the Board of Commissioners to economize resources whenever possible. This includes, but is not limited to the following actions:

- 1. Using Illinois Park and Recreation Association, State, Federal or other cooperative purchasing programs to yield volume discounts whenever possible.
- 2. Performing regular inventories so shrinkage, spoilage and excess inventory levels are not incurred.
- 3. Adjusting staffing at each facility based on customer need.
- 4. Additionally, each year the Board of Commissioners adopts budget development goals and guidelines that also provide for the most effective and efficient ways to use the fiscal resources of the district.



Bond Rating Policy

2020 Budget

It shall be the policy of the Board of Commissioners to instruct the Executive Director to evaluate and recommend annually if the District should proceed with obtaining a bond rating. This decision will be based on input from the Director of Finance and the District's Financial Advisor as to what is in the best interest of the District.

Board Reviewed: December 2019



Fund Balance Policy

2020 Budget

A. Statement of Purpose

The purpose of this policy is to establish fund balance classifications, principles and parameters that establish fund balance targets which will be defined at the beginning of each budget period. This policy is to provide a process by which we obtain financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength and sustainability. It is anticipated that unexpected situations may cause the Park District to fall below the minimum level, at which point certain steps will be followed to correct the deficiency.

The fund balance will be composed of three primary categories:

- 1) Nonspendable Fund Balance
- 2) Restricted Fund Balance
- 3) Unrestricted Fund Balance
 - Committed
 - Assigned
 - Unassigned

B. Definitions

Governmental Funds - are used to account for all or most of the District's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds restricted, committed, or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds restricted, committed, or assigned for the servicing of long-term debt (debt service funds). The general (corporate) fund is used to account for all activities of the District not accounted for in some other fund.

Fund Balance – the difference between assets and liabilities in a Governmental Fund

Nonspendable Fund Balance – the portion of a Governmental Fund's fund balance that is not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items, long-term loans, endowments)

Restricted Fund Balance - the portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., creditors, grantors, contributors 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 where the constraint on spending the fund balance is self-imposed by formal action of the highest level of decision-making authority (Board of Commissioners).

Assigned Fund Balance - the portion of a Governmental Fund's fund balance constrained by the Park District's intent to use fund balance for a specific purpose.

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. assignments). Positive fund balance can only be recorded in the General Fund.

C. Fund Balance Philosophy

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

D. Scope

This policy establishes the hierarchy of fund balance. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the Corporate (General) fund to evaluate the Park District's continued creditworthiness.

E. Minimum Unrestricted Fund Balance Levels

This Policy applies to the Park District's governmental funds as follows:

General Fund - The General Fund is comprised of the Corporate Fund.- The Corporate Fund is used to account for most of the day-to day operations of the District which are generally financed from property taxes and other general revenues.

- 1. Each year a portion of the spendable fund balance will be determined as follows:
- a. Restricted A portion of the fund balance will be restricted based on the amount of unspent property tax revenue at fiscal year-end.
- b. Committed A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.

- c. Assigned –A portion of the fund balance may be assigned to the intended use of resources. The assigned fund balance may be established by the Board of Commissioners and/or the Executive Director or Director of Finance.
- d. Unassigned The unassigned fund balance will be reviewed annually during the budget process. The General Fund unassigned targeted fund balance should represent no less than three months (25%) and no more than six months, or an estimated 50%, of annual budgeted expenditures unless approved by the Board of Commissioners and/or Executive Director and/or the Chief Fiscal Officer (Director of Finance & Administration). Balances in excess of 50% of annual budgeted expenditures may be transferred to the Capital Projects Fund or the Recreation Fund, if needed. Park District Code (70 ILCS 1205/5-1) determines that "any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the board of commissioners, be transferred to a capital improvement fund and accumulated therein, but the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district." It may take more than one levy cycle to ensure that the fund is operating in the proper range.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. Financing for most special revenue funds is provided by a specific annual property tax levy. In some cases, financing is received from admissions, fees and charges for programs and activities. These proceeds are devoted exclusively to the purposes of which the special tax was authorized. Fund balances in special revenue funds (other than the Recreation Fund) are derived from property taxes and are therefore legally restricted to the purpose of the fund. Additionally, per state statute, Museum Fund program revenue is legally restricted to the purpose of the Museum Fund. The Liability Fund which provides for the district's overall risk management and tort judgments is considered to be included in this category of special revenue funds.

Playground and Recreation Fund – This fund is used to account for recreation, communication and marketing efforts for the District's general recreation programs and leisure experiences. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Any accumulation of fund balance other than the deferred property tax is considered attributable to fees and charges. The target range is no less than three months (25%) and no more than six months (50%) of annual budgeted expenditures unless approved by the Board of Commissioners and/or Executive Director and/or the Chief Fiscal Officer (Director of Finance & Administration). Park District Code (70 ILCS 1205/5-1) determines that "any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the board of commissioners, be transferred to a capital improvement fund and accumulated therein, but the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district." The property taxes levied to support the fund will be adjusted to ensure that it operates within the target range. It may take more than one levy

cycle to ensure that the fund is operating in the proper range. Balances above the maximum may be transferred to any other fund.

- 1. Each year a portion of the spendable fund balance will be determined as follows:
- a. Restricted A portion of the fund balance will be restricted based on constraints imposed by creditors (use of bond proceeds, fund for repayment of bonds), grantors (use of grant funds), contributors (e.g. donors), or laws or regulations by other governments (e.g., compiled statutes).
- Committed A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance and must be board adopted prior to the end of the fiscal year.
- c. Assigned –A fund balance goal is annually adopted by the Board of Commissioners in order to provide for financial stability. The remaining fund balance will be assigned to future operations and improvement for recreation programs.

Liability Fund – The Liability Insurance Fund is a fund that accounts for the operation of the Park District's insurance and risk management activities. This fund records the insurance expenditures. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Fund balances in this fund are therefore legally restricted to the purpose of the fund.

- 1. The targeted restricted fund balance of the Liability Fund shall be calculated as follows:
- a. Restricted A portion of the fund balance may be derived from property taxes and therefore legally restricted to the purpose of the fund.
- Committed A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance and must be board adopted prior to the end of the fiscal year.
- c. Assigned –A fund balance goal is annually adopted by the Board of Commissioners in order to provide for financial stability.

Museum Fund – This fund accounts for the activity of the Outdoor Education programs at the Red Oak Nature Center and Blackberry Farm facilities. Additionally, it is used to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. Per state statute, Museum Fund program revenue is legally restricted to the purpose of the Museum Fund.

1. The targeted restricted fund balance of the Museum Fund shall be calculated as follows:

- a. Restricted A portion of the fund balance may be derived from property taxes and therefore legally restricted to the purpose of the fund. A portion of fund balance may also be restricted based on constraints imposed by contributors (e.g., donors), or grantors (use of grant funds).
- b. The remaining restricted fund balance for this fund will be targeted at a minimum level that is annually adopted by the Board of Commissioners in order to provide for financial stability.

Fox Valley Special Recreation Association Fund – The purpose of this fund is to supply the necessary resources to provide recreational programs for individuals with special needs and disabilities, and accounts for revenues derived from a specific annual property tax levy and expenditures of these monies.

- 1. The targeted restricted fund balance of the Fox Valley Special Recreation Association Fund shall be calculated as follows:
- a. Restricted A portion of the fund balance may be derived from property taxes and therefore legally restricted to the purpose of the fund.
- b. The remaining restricted fund balance for this fund will be targeted at a minimum level that is annually adopted by the Board of Commissioners in order to provide for financial stability.

IMRF Fund – This fund accounts for the District's annual contributions to the qualified retirement plan for IMRF-designated employees. Revenues are provided by a specific annual property tax levy which produces a sufficient amount to pay the Park District's contributions to the fund on behalf of the Park District's employees. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

- 1. The targeted restricted fund balance of the IMRF Fund shall be calculated as follows:
- a. Restricted A portion of the fund balance may be derived from property taxes and therefore legally restricted to the purpose of the fund.

Audit Fund – The purpose of this fund is to provide financial resources to be used to prepare and publish the Comprehensive Annual Financial Report which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

1. The targeted restricted fund balance of the Audit Fund shall be calculated as follows:

- a. Restricted A portion of the fund balance may be derived from property taxes and therefore legally restricted to the purpose of the fund.
- The remaining restricted fund balance for this fund will be targeted at a minimum level that is annually adopted by the Board of Commissioners in order to provide for financial stability.

Park Police and Public Safety Fund – This fund accounts for the funding and uses of resources for the District's public safety program to ensure guests have a safe and enjoyable environment while using District facilities, trails, parks and programs. Financing is provided from an annual property tax levy and are therefore legally restricted to the purpose of the fund.

- 1. The targeted restricted fund balance of the Park Police and Public Safety Fund shall be calculated as follows:
- a. Restricted A portion of the fund balance may be derived from property taxes and therefore legally restricted to the purpose of the fund. A portion of the fund balance may also be restricted based on constraints imposed by grantors (use of grant funds), contributors (e.g., donors), or laws or regulations by other governments (e.g., compiled statutes).
- b. The remaining restricted fund balance for this fund will be targeted at a minimum level that is annually adopted by the Board of Commissioners in order to provide for financial stability.

Federal Insurance Compensation Act (FICA) Fund – This fund accounts for the District's contributions for Social Security and Medicare for all employees. Financing is provided from an annual property tax levy and are therefore legally restricted to the purpose of the fund.

- 1. The targeted restricted fund balance of the Federal Insurance Compensation Act (FICA) Fund shall be calculated as follows:
- a. Restricted A portion of the fund balance may be derived from property taxes and therefore legally restricted to the purpose of the fund.
- b. The remaining restricted fund balance for this fund will be targeted at a minimum level that is annually adopted by the Board of Commissioners in order to provide for financial stability.

Family Aquatics Fund – The District and The City of Aurora jointly operate two outdoor aquatic facilities and this fund accounts for the financial activity of these programs and service, pursuant to the intergovernmental agreement, the revenues are restricted to support the operations of the aquatics facilities. Financing is provided from fees and charges for programs and activities.

- 1. The targeted restricted fund balance of the Family Aquatics Fund shall be calculated as follows:
- a. Restricted A portion of the fund balance may be restricted based on constraints imposed by creditors (use of bond proceeds, fund for repayment of bonds), grantors (use of grant funds), contributors (e.g., donors), or laws or regulations by other governments (e.g., compiled statutes).
- b. The remaining restricted fund balance for this fund will be targeted at a minimum level that is annually adopted by the Board of Commissioners in order to provide for financial stability.

Debt Service Fund – This fund accounts for the accumulation of resources for and the payment of principal, interest and finance charges for bonded debt.

- a. Restricted A portion of the fund balance may be derived from property taxes and therefore are legally restricted to the purpose of the fund.
- b. Assigned An accumulation in fund balance derived from interest income in the fund will be transferred to the General Fund on an annual basis.

Capital Projects Funds – These funds are 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.

The Park District has multiple Capital Projects funds. These funds' fund balance will be considered restricted, committed, or assigned depending on the intended source/use of the funds.

Flow Assumptions

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

Authority

- a. Committed Fund Balance A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board of Commissioners. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance and must be board adopted prior to the end of the fiscal year. 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.
- b. Assigned Fund Balance A self-imposed constraint on spending the fund balance based on the Park District's intent to use fund balance for a specific purpose. The authority may be delegated to the Executive Director and or the Director of Finance.



Types of Revenue

2020 Budget

The 2020 budgeted revenues including bond proceeds and capital funding from prior years and use of excess fund balance is \$39,818,512. Listed below is a detailed description of the main sources.

Tax Revenues

Property Taxes represent 57.54%, or \$22,972,279 of the total revenue for the District's budget. The Tax Levy Ordinance is passed by the Board of Commissioners in December each year and then filed in each of the four counties by the last Tuesday in December. The Tax Levy is subject to the Tax Cap and the limiting rate calculation. If the Tax Levy exceeds the rate limitations, the extension is reduced accordingly. The total levy extension is then compared to the Equalized Assessed Valuation for the District to compute a tax rate for each fund and the entire District. The 2016 levy was the first year since the 2010 tax levy where the District captured new construction.

Intergovernmental Income

There are several sources of income in this category including Grants, Land Cash Donations and revenues from Intergovernmental Agreements. In 2020, the District is budgeting to record \$715,879 in Grant Revenue which is an increase over last year.

Other Sources of Financing

This category consists of Operating Transfers In from one fund to another fund (see summary below). For 2020, this revenue source represents about \$3M, of the District's total revenues. Operating transfers are annually made between funds for items such as debt payment and funding for future capital purchases.

As allowed by State Statute and Board of Commissioner approval the District budgets for operating transfers between funds. The following is a summary of the budgeted transfers for 2020:

Transfer From	<u>Description</u>	<u>Transfer To</u>	<u>Amount</u>
Debt Service	Investment Income	Corporate	\$ 13,000
Corporate	Capital	Capital Develop.	\$2,000,000
Museum	Capital	Capital Develop.	\$ 300,000
Park Police	Capital	Capital Develop.	\$ 120,000
Recreation	Debt	Debt Service	\$ 209,375

Fees and Memberships

This revenue category consists of fitness and aquatic center memberships, daily admissions to the fitness and indoor aquatic centers, indoor tennis court reservations, Blackberry Farm daily admissions, season and group admissions, outdoor aquatic season passes and daily pool passes. Fees and Memberships represent 13.47% of the total District revenues. The District has seen a steady decline in revenues due to pop up fitness and big box fitness centers with low overhead however, the last few years new sales initiatives have increased these revenues. Fees and Memberships are budgeted to increase 3% from the 2019 projected year-end total with the initiative to innovate and bring in new offerings and revenue streams.

Program Revenue

The Recreation and Communications Department provides the community with a comprehensive assortment of recreation activities for all ages. The fees for these programs are determined based on the District's Revenue and Fee Policy. Revenues for each program are recorded separately in the financial software system so that a detailed analysis can be made on the performance of each recreation program compared to the budget. Each recreation program's budget is based on an estimated number of participants and the program fee to be charged based on the Revenue and Fee Policy. The District operates over 3,900 recreation programs annually. Program Revenues of \$4,889,101 account for 12.25% of the District's revenue. Program Revenues are budgeted to increase 6.69% over the 2019 year-end estimate due to increased program offerings.

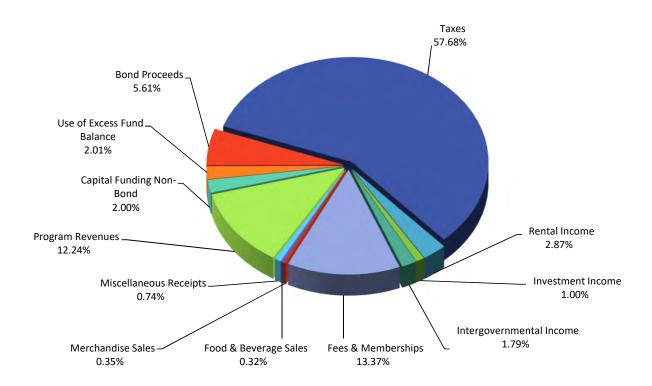
Rental Income

The District receives Rental Income from various sources including concessionaire leases, cell tower leases, garden plot rentals, property rentals, pavilion and athletic field rentals and facility rentals. Rental Income has been steadily increasing in the past few years due to some pricing structure changes, increased rentals and cell towers on District property. The 2020 budgeted figure of \$1,147,893 represents a 6.2% increase over the prior year projection and is based on past performance of rental sources and projected new areas of rental income. The District continues to see an increase in field rentals at Stuart Sports Complex.

Revenues by Type - Consolidated







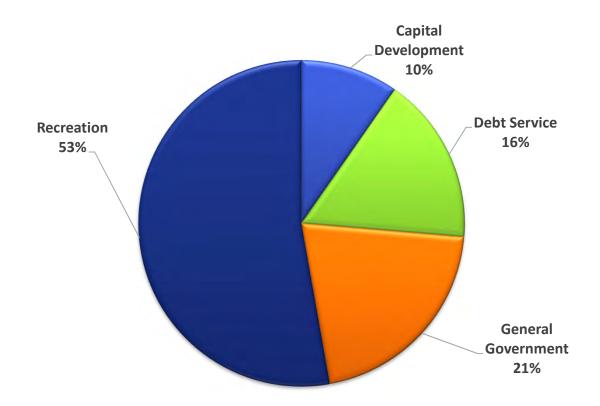
REVENUES:	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Taxes	22,904,176	23,014,466	22,528,574	22,667,003	23,036,013
Rental Income	1,039,302	1,053,990	1,087,427	1,076,741	1,147,893
Investment Income	324,392	660,396	293,665	501,750	401,200
Intergovernmental Income	2,069,934	2,855,088	116,900	548,864	715,879
Fees & Memberships	5,296,613	4,760,038	5,043,266	5,213,449	5,375,142
Merchandise Sales	137,988	146,098	145,550	140,607	141,915
Food & Beverage Sales	73,899	103,426	139,530	115,268	129,770
Miscellaneous Receipts	693,930	608,521	254,870	345,648	294,835
Program Revenues	4,004,744	4,207,529	4,686,494	4,562,238	4,889,101
Capital Funding Non-Bond	2,530,873	2,741,886	2,775,000	2,425,458	801,408
Use of Excess Fund Balance	-	2,307,318	845,969	643,998	805,260
Bond Proceeds	2,920,197	1,571,476	600,000	571,405	2,239,500
Total	\$ 41,996,048	\$ 44,030,232	\$ 38,517,245	\$ 38,812,429	\$ 39,977,916

Note: Only four years of comparative data are presented due to the District changing its fiscal year end in 2016. 2016 would have included 20 months of data, therefore the information is not presented for comparison.

Revenues by Function - Consolidated



2020 Budget

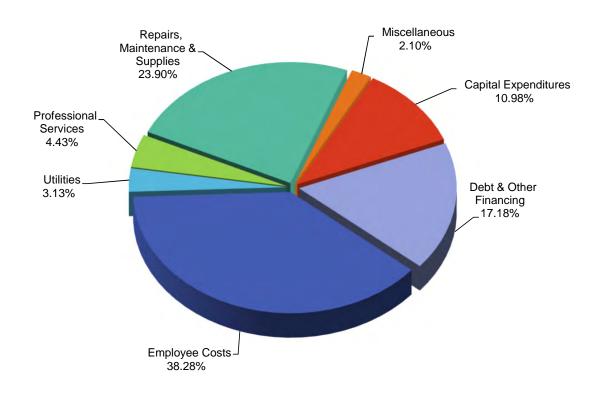


REVENUES:	2020 Budget	
Capital Development	\$ 3,872,16	8
Debt Service	6,656,97	9
General Government	8,344,60	0
Recreation	21,104,16	9
Total	\$ 39,977,91	6

Expenses by Type - Consolidated







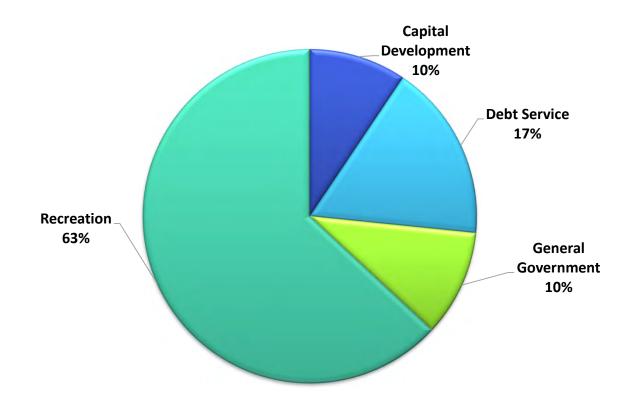
EXPENSES:	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget
Employee Costs	13,990,918	14,473,529	16,196,220	13,126,384	15,263,979
Utilities	1,234,760	1,341,492	1,339,102	1,240,131	1,248,205
Professional Services	1,488,721	4,222,181	1,233,607	1,401,335	1,766,150
Repairs, Maintenance & Supplies	7,945,254	8,460,827	8,878,349	9,444,632	9,531,473
Miscellaneous	767,271	789,505	810,435	787,139	838,616
Capital Expenditures	7,115,842	7,441,334	5,077,926	4,482,228	4,380,168
Debt & Other Financing	7,534,913	7,777,251	6,114,989	6,244,839	6,853,655
Total	\$ 40,077,679	\$ 44,506,119	\$ 39,650,628	\$ 36,726,688	\$ 39,882,246

Note: Only four years of comparative data are presented due to the District changing its fiscal year end in 2016. 2016 would have included 20 months of data, therefore the information is not presented for comparison.



Expenses by Function - Consolidated

2020 Budget



Expenses:	20	20 Budget
Capital Development	\$	3,755,908
Debt Service		6,857,655
General Government		4,108,337
Recreation		25,160,346
Total	\$	39,882,246



Key Assumptions for Projected Budget Figures FY 2021-2023

Tax-Capped Funds Only* 2020 Budget

- 1. Property tax receipts are anticipated to increase annually due to the increase in new construction and an increase in the Consumer Price Index (CPI). The CPI for the 2019 Tax Levy was 1.9%.
- 2. Interest income is budged conservatively due to mark fluctuation. The market was favorable the majority of 2019, however the bond market struggled.
- 3. Employee costs excluding pensions are projected to increase 14% for 2020 primarily due to an increase in staff and the increase in Illinois minimum wage. For the future years it is anticipated to increase 8% due to the minimum wage increase, unknown health insurance increases, merit and COLA. This figure includes salaries, health insurance premiums, professional development, dues and uniforms.
- 4. Utility costs are projected to remain flat from the prior year. The District has implemented several cost savings measures to reduce consumption, and in 2018 hired an outside firm to evaluate and implement energy efficiencies at our facilities.
- 5. Professional services in the Corporate Fund are projected to increase by about \$300,000 annually. This includes consulting, legal services, grant writing, postage, printing, computer maintenance agreements, alarm services, and refuse removal.
- 6. Repairs, maintenance and supplies in the Corporate Fund are projected to remain flat from last year.
- 7. PDRMA workers compensation, property and liability premiums fluctuate based on claims history, market conditions, and the District's expenses as a percentage of the overall risk pool. These expenses are projected to remain flat for 2020.
- 8. Recreation Fund Fees and Memberships are projected to increase 3.1% annually.
- 9. Recreation Fund Merchandise Sales and Food and Beverage Sales are projected to increase 12.6% annually from the concessions at Stuart Sports complex.
- 10. Recreation Fund Program Revenues are projected to increase 7.2% annually. The District is constantly evaluating current program offerings and how we can increase participation and revenue.

- 11. Recreation Fund Other Sources and Uses of Financing is projected to increase due to the additional transfers between funds.
- 12. Recreation Fund Professional Services are projected to decrease 9.8% from last year primarily due to a decrease in expenditures for the Outdoor Aquatics share with the City of Aurora.
- 13. Recreation Fund Capital Expenditures are projected to remain flat after 2020 as most of the capital projects are accounted for in the other Capital Funds.
- 14. Museum Fund Repairs, Maintenance and Supplies are estimated to decrease 9.7% annually.
- 15. Illinois Municipal Retirement Fund (IMRF) contributions are expected to increase 3.4% annually.
- 16. The District's FICA expense is projected to increase 9.6% annually.

Tax-Capped Funds are subject to the Property Tax Extension Limitation Act; the extension can increase by the lesser of 5% or the Consumer Price Index (CPI). The Tax-Capped Funds for the Fox Valley Park District include: Corporate, Liability, Recreation, Museum, Police, IMRF, FICA and Audit.

The following schedules provide a snapshot of the projected revenues, expenditures and fund balance for the three years following the 2020 budget for the main operating funds. These include the Corporate, Recreation and Museum Funds.

Corporate Fund Three-Year Forecast

2019-2022

	2019	2020	2021	2022
Total Forecasted Revenues	\$7,994,858	\$7,861,683	\$7,948,879	\$8,057,184
Total Forecasted Expenditures	6,430,287	7,513,640	8,240,482	8,565,876
Net Income (Loss)	\$1,564,571	\$348,043	(\$291,603)	(\$508,692)
Other Financing Sources (Uses)	(983,000)	(2,036,146)	-	-
Estimated Beginning Fund Balance Jan 1,	\$8,260,926	\$6,224,780	\$5,933,177	\$5,424,485
Estimated Ending			_	
Fund Balance December 31,	\$8,842,497	\$4,536,677	\$5,641,574	\$4,915,793

Strategic Plan Integration:

When developing the key assumptions and forecasting future revenues and expenditures, the following key strategies are taken into consideration and tied into the overall financial goals of the District.

Key Strategy 2: Conserve Energy, Natural Resources and Promote Sustainability

Goal A: Acquire and preserve key natural assets

Goal B: Incorporate sustainability in planning, construction and operations

Key Strategy 3: Strengthen Financial Performance

Goal A: Reduce reliance on tax revenues

Goal B: Ensure appropriate funding availability for operations and maintenance through capital development and replacement plans

Key Strategy 4: Achieve Excellence in Organizational Planning, Administration & Operations

Goal A: Create and maintain comprehensive plans

Goal B: Promote continuous improvement through innovation and technology

Goal C: Improve efficiency and effectiveness

Key Strategy 5: Enrich Employee Work Environment

Goal A: Develop employee skills, abilities and knowledge

Recreation Fund Three-Year Forecast

2019-2022

	2019	2020	2021	2022
Total Forecasted Revenues	\$12,997,536	\$14,674,340	\$14,863,850	\$15,012,480
Total Forecasted Expenditures	13,014,719	14,124,717	14,469,300	15,051,396
Net Income (Loss)	\$ (17,183)	\$ 549,623	\$ 394,550	\$ (38,916)
Other Financing Sources (Uses)	(704,063)	(104,688)	-	_
Estimated Beginning Fund Balance Jan 1,	\$ 5,760,405	\$ 6,205,340	\$ 6,599,890	\$ 6,560,974
Estimated Ending Fund Balance December 31,	\$ 5,039,159	\$ 6,650,275	\$ 6,994,440	\$ 6,522,058

Strategic Plan Integration:

When developing the key assumptions and forecasting future revenues and expenditures, the following key strategies are taken into consideration and tied into the overall financial goals of the District.

Key Strategy 1: Build Community and Customer Loyalty

Goal A: Provide safe, distinctive and well-maintained parks and facilities

Goal B: Provide diverse and innovative programs and events

Goal C: Provide excellent two-way public communication

Key Strategy 2: Conserve Energy, Natural Resources and Promote Sustainability

Goal A: Acquire and preserve key natural assets

Goal B: Incorporate sustainability in planning, construction and operations

Key Strategy 3: Strengthen Financial Performance

Goal A: Reduce reliance on tax revenues

Goal B: Ensure appropriate funding availability for operations and maintenance through capital development and replacement plans

Key Strategy 4: Achieve Excellence in Organizational Planning, Administration & Operations

Goal B: Promote continuous improvement through innovation and technology

Goal C: Improve efficiency and effectiveness

Key Strategy 5: Enrich Employee Work Environment

Goal A: Develop employee skills, abilities and knowledge

Museum Fund Three-Year Forecast

2019-2022

	2019	2020	2021	2022
Total Forecasted Revenues	\$2,169,851	\$2,280,483	\$2,341,200	\$2,457,100
Total Forecasted Expenditures	2,059,001	1,963,275	2,230,000	2,320,200
Net Income (Loss)	\$110,850	\$317,208	\$111,200	\$136,900
Other Financing Sources (Uses)	(300,000)	(300,000)	(100,000)	(100,000)
Estimated Beginning Fund Balance Jan 1,	\$1,208,578	\$1,225,786	\$1,236,986	\$1,273,886
Estimated Ending Fund Balance December 31,	\$1,019,428	\$1,242,994	\$1,248,186	\$1,310,786

Strategic Plan Integration:

When developing the key assumptions and forecasting future revenues and expenditures, the following key strategies are taken into consideration and tied into the overall financial goals of the District.

Key Strategy 1: Build Community and Customer Loyalty

Goal A: Provide safe, distinctive and well-maintained parks and facilities

Goal B: Provide diverse and innovative programs and events

Goal C: Provide excellent two-way public communication

Key Strategy 2: Conserve Energy, Natural Resources and Promote Sustainability

Goal A: Acquire and preserve key natural assets

Goal B: Incorporate sustainability in planning, construction and operations

Key Strategy 3: Strengthen Financial Performance

Goal A: Reduce reliance on tax revenues

Goal B: Ensure appropriate funding availability for operations and maintenance through capital development and replacement plans

Key Strategy 4: Achieve Excellence in Organizational Planning, Administration & Operations

Goal C: Improve efficiency and effectiveness

Key Strategy 5: Enrich Employee Work Environment

Goal A: Develop employee skills, abilities and knowledge



Performance Measures

2020 Budget

The District reviews certain key performance measures to evaluate the opportunities and challenges related to programming and program revenue. Program revenues represent 12.24% of the total budgeted revenues. Information available through the registration system and through customer feedback help drives innovation and performance. User fees which include program revenue, rental revenue, and membership fees make up 28.48% of budgeted revenues which exceeds the District's goal of at least 25%.

Waitlisted Programs

The regular review of programs that have full class lists allows for the recreation department to take advantage of additional revenue opportunities by expanding class size or increasing the number of offerings. The chart below provides a historical snapshot of the number of programs and the number of participants on a waitlist by season. The most popular programs are also reported on.

		Spring	Summer	Fall	Winter
2016	Waitlisted Programs	138	151	92	117
2016	Waitlisted Participants	373	572	257	295
2017	Waitlisted Programs	181	163	143	121
2017	Waitlisted Participants	506	388	465	376
2018	Waitlisted Programs	141	269	173	110
2018	Waitlisted Participants	609	702	543	388
2019	Waitlisted Programs	114	136	119	N/A
2019	Waitlisted Participants	462	341	304	N/A

Ten Most Popular Programs

- 1. Parker's Swim School
- 2. Beginner Gymnastics
- 3. MVP Basketball Level 1
- 4. Preschool Gymnastics
- 5. Ninja Warrior Training 4-6 Yrs

- 6. MVP Basketball Level 2
- 7. Tennis Lessons High Performance
- 8. Deep Water Conditioning
- 9. Kindernastics 4-5 Year Olds
- 10. Parker's Babies 2

Cancelled Programs

Programs that are cancelled season after season are analyzed to determine if there is a trend that is no longer popular, an offering time that is not in high demand, or another reason contributing to the program not being a success. By reviewing this information, the Recreation department can discontinue these programs and offer new or expand on current ones. On average, approximately 25% of programs offered are cancelled.

		Spring	Summer	Fall	Winter
	Cancelled	288	530	333	331
2016	Offered	895	1,914	1,432	1,074
	Percentage Cancelled	32%	28%	23%	31%
	Cancelled	290	424	434	372
2017	Offered	1,149	2,497	1,814	1,314
	Percentage Cancelled	25%	17%	24%	28%
	Cancelled	292	580	420	248
2018	Offered	1,479	2,042	1,616	980
	Percentage Cancelled	20%	28%	26%	25%
	Cancelled	276	509	334	N/A
2019	Offered	1,129	2,112	1,446	N/A
	Percentage Cancelled	24%	24%	23%	N/A

<u>Memberships</u>

The fitness centers have continued to see a decline in membership base and revenues over the past few years. New competitors have moved into the area offering low-cost no-frills packages. The fitness industry has also seen many pop-up and boutique centers catering to specific clientele. The membership base and revenues are reported on and analyzed monthly. The following schedules provide summary information of the trends for the past two years. The statistics when looked at in detail help to provide key information on where the fitness centers can shift their focus and what new offerings can be provided to increase membership and revenues.

Vaughan Athletic Center - Fitness

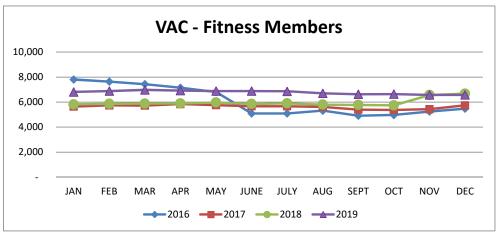
Membership Analysis



	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	ОСТ	NOV	DEC	Total
2016													
Members	7,808	7,641	7,431	7,148	6,803	5,094	5,096	5,319	4,912	4,972	5,249	5,474	
Revenue	\$ 193,565	\$ 165,214	\$ 166,723	\$ 122,267	\$ 117,549	\$ 174,869	\$ 114,054	\$ 81,395	\$ 124,435	\$ 114,628	\$ 118,645	\$ 115,127	\$ 1,608,470
2017													
Members	5,648	5,740	5,719	5,840	5,756	5,671	5,669	5,614	5,399	5,372	5,433	5,739	
Revenue	\$ 154,948	\$ 153,533	\$ 151,933	\$ 153,436	\$ 154,841	\$ 153,807	\$ 150,168	\$ 149,548	\$ 146,578	\$ 143,699	\$ 139,226	\$ 141,759	\$ 1,793,476
2018													
Members	5,818	5,861	5,882	5,895	5,966	5,847	5,901	5,801	5,774	5,739	6,568	6,674	
Revenue	\$ 157,429	\$ 155,195	\$ 155,972	\$ 154,491	\$ 158,030	\$ 159,538	\$ 163,900	\$ 152,773	\$ 145,598	\$ 147,367	\$ 163,113	\$ 138,682	\$ 1,852,089
2019													
Members	6,815	6,880	6,975	6,920	6,887	6,883	6,866	6,705	6,630	6,641	6,581	6,576	
Revenue	\$ 184,764	\$ 177,134	\$ 182,137	\$ 175,105	\$ 177,924	\$ 182,083	\$ 173,735	\$ 172,542	\$ 173,195	\$ 170,407	\$ 169,066	\$ 171,662	\$ 2,109,753

Fitness Programs - Chargeable

	JA	AN	FEB	MAR	APR		MAY JUNE		JUNE	JULY		AUG		SEPT		ОСТ		NOV		DEC		Total
2016	\$	9,370	\$ 5,998	\$ 3,600	\$ 1,812	\$	3,015	\$	3,085	\$	2,311	\$	2,821	\$	3,283	\$	4,107	\$	4,959	\$	2,190	\$ 44,361
2017	\$	6,872	\$ 4,786	\$ 7,086	\$ 5,742	\$	3,681	\$	3,069	\$	4,056	\$	3,015	\$	4,407	\$	5,979	\$	6,119	\$	2,599	\$ 57,411
2018	\$	4,946	\$ 6,983	\$ 6,125	\$ 5,626	\$	4,965	\$	3,846	\$	3,340	\$	3,373	\$	3,884	\$	3,989	\$	3,048	\$	2,297	\$ 52,422
2019	\$	3,257	\$ 3,431	\$ 3,435	\$ 2,992	\$	2,702	\$	3,448	\$	2,612	\$	2,457	\$	2,880	\$	5,111	\$	3,481	\$	1,538	\$ 37,343



Vaughan Athletic Center - Multi



		 JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	ОСТ	NOV		DEC
VAC - Aq	uatic													
2016	Members Revenue	\$ 1,032 38,852	\$ 1,002 32,716	\$ 942 35,673	\$ 904 35,688	\$ 876 29,577	\$ 743 37,951	\$ 740 27,918	\$ 768 26,405	\$ 756 27,863	\$ 767 26,706	\$ 792 26,243	\$	798 25,652
2017	Members Revenue	\$ 832 26,917	\$ 878 25,930	\$ 895 27,185	\$ 908 28,041	\$ 925 29,272	\$ 910 28,026	\$ 917 29,097	\$ 920 28,650	\$ 909 28,677	\$ 920 26,651	\$ 902 27,192	\$	888 28,187
2018	Members Revenue	\$ 878 27,315	\$ 878 27,913	\$ 888 28,147	\$ 898 28,003	\$ 929 29,106	\$ 944 28,895	\$ 955 29,071	\$ 948 28,787	\$ 979 29,217	\$ 981 28,719	\$ 1,036 25,718	\$	1,005 31,329
2019	Members Revenue	\$ 979 31,402	\$ 985 34,848	\$ 983 35,957	\$ 991 35,976	\$ 968 34,864	\$ 970 34,721	\$ 1,011 35,701	\$ 1,017 35,222	\$ 1,030 35,213	\$ 1,036 35,253	\$ 992 33,499	\$	968 33,530
VAC - Ba	bysitting													
2016	Members Revenue	\$ 193 5,585	\$ 190 6,105	\$ 180 5,756	\$ 182 5,763	\$ 177 5,344	\$ 103 3,884	\$ 111 5,332	\$ 117 5,183	\$ 113 4,455	\$ 122 4,402	\$ 132 4,382	\$	141 4,755
2017	Members Revenue	\$ 158 5,918	\$ 177 5,752	\$ 204 6,369	\$ 203 5,767	\$ 203 5,425	\$ 215 5,465	\$ 203 5,001	\$ 182 4,770	\$ 153 4,169	\$ 151 4,337	\$ 154 4,534	\$	161 4,658
2018	Members Revenue	\$ 161 5,221	\$ 160 4,945	\$ 162 5,830	\$ 162 5,249	\$ 172 4,849	\$ 210 6,166	\$ 218 5,887	\$ 198 5,528	\$ 176 5,246	\$ 183 5,758	\$ 206 6,424	\$	218 6,322
2019	Members Revenue	\$ 162 6,556	\$ 234 6,908	\$ 244 7,642	\$ 251 7,206	\$ 251 6,881	\$ 277 6,969	\$ 277 7,532	\$ 232 6,304	\$ 204 5,900	\$ 203 6,116	\$ 187 5,919	\$	185 5,890
VAC - Op	en Gvm													
2016	Members Revenue	\$ 1,173 2,793	\$ 1,074 2,114	\$ 1,057 2,128	\$ 1,056 1,355	\$ 1,032 699	\$ 1,225 201	\$ 1,276 216	\$ 1,322 225	\$ 1,365 151	\$ 1,412 295	\$ 1,448 452	\$	1,534 581
2017	Members Revenue	\$ 1,583 733	\$ 1,646 394	\$ 1,750 740	\$ 1,802 290	\$ 1,889 155	\$ 1,963 160	\$ 1,989 307	\$ 2,068 185	\$ 2,138 126	\$ 2,219 439	\$ 2,317 1,009	\$	2,313 1,022
2018	Members Revenue	\$ 2,736 879	\$ 2,865 634	\$ 2,970 928	\$ 3,031 518	\$ 3,088 202	\$ 3,118 253	\$ 3,075 133	\$ 3,157 182	\$ 3,178 205	\$ 3,233 512	\$ 3,361 894	\$	3,490 983
2019	Members Revenue	\$ 3,633 909	\$ 3,814 646	\$ 3,952 918	\$ 4,059 605	\$ 4,107 417	\$ 4,146 393	\$ 4,201 262	\$ 4,230 272	\$ 4,273 293	\$ 4,321 643	\$ 4,393 1,613	\$	4,499 1,342

Vaughan Athletic Center - Multi

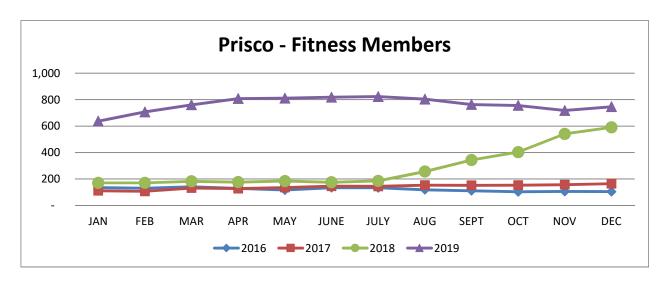


		JAN		FEB		MAR	APR	MAY	JUNE	JULY	AUG	SEPT	ОСТ	NOV	DEC
VAC - Te	nnis														
2016	Members Revenue	24 \$ 13,16		240 10,504	\$	240 11,191	\$ 240 10,634	\$ 229 11,669	\$ 24 16,655	\$ 13 12,903	\$ 3 19,362	\$ 263 18,390	\$ 261 18,862	\$ 261 14,250	\$ 261 17,199
2017	Members Revenue	26 \$ 17,44		265 14,742	\$	264 12,776	\$ 264 13,304	\$ 264 17,077	\$ * 10,480	\$ * 12,414	\$ * 10,993	\$ 208 12,787	\$ 242 15,386	\$ 252 13,235	\$ 258 14,614
2018	Members Revenue	26 \$ 17,16		268 14,289	\$	269 17,835	\$ 269 14,300	\$ 269 14,784	\$ 269 15,089	\$ 269 11,655	\$ 270 16,555	\$ 207 15,757	\$ 238 16,946	\$ 249 14,356	\$ 254 15,584
2019	Members Revenue	26 \$ 14,77		264 9,426	\$	268 13,642	\$ 270 13,141	\$ 270 13,163	\$ 274 12,949	\$ 272 13,269	\$ 271 14,637	\$ 224 12,530	\$ 232 12,771	\$ 251 12,387	\$ 257 12,408
VAC - Lo	cker Rooms														
2016	Members	1,16	1	1,137		1,126	1,081	1,048	769	626	662	821	836	882	911
2017	Members	97	7	1,017		1,024	1,032	1,042	1,015	1,016	1,002	982	971	987	1,005
2018	Members	1,00	4	1,018		1,034	1,048	1,055	1,021	1,007	983	981	998	1,233	1,246
2019	Members (Contribute	1,26 es to the F		1,299 s Revenue	GL	1,317)	1,306	1,293	1,290	1,268	1,226	1,217	1,216	1,200	1,200

Prisco Community Center



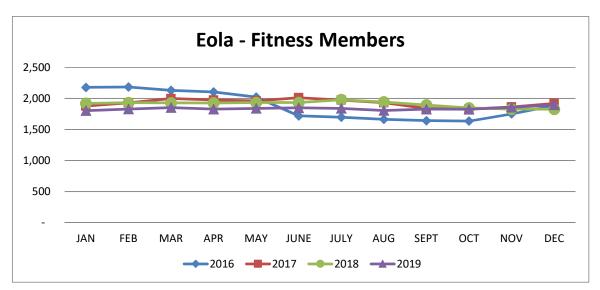
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	S	EPT	ОСТ	ſ	VOV		DEC	Total
2016																
Members	135	130	141	129	116	134	133	118		111	103		105		104	
Revenue	\$ 1,657	\$ 1,935	\$ 2,775	\$ 880	\$ 1,418	\$ 1,355	\$ 1,394	\$ 1,259	\$	981	\$ 1,017	\$	987	\$	1,184	\$ 16,841
2017																
Members	111	106	131	127	135	145	144	153		152	153		157		164	
Revenue	\$ 1,363	\$ 1,560	\$ 1,449	\$ 1,263	\$ 1,300	\$ 1,346	\$ 1,383	\$ 1,518	\$	1,495	\$ 1,389	\$	1,334	\$	998	\$ 16,398
2018																
Members	170	170	182	176	184	175	185	256		343	403		541		590	
Revenue	\$ 1,445	\$ 1,312	\$ 1,396	\$ 1,448	\$ 1,479	\$ 1,431	\$ 1,204	\$ 1,289	\$:	1,539	\$ 3,988	\$	5,293	\$	7,497	\$ 29,321
2019																
Members	637	707	761	808	811	818	823	804		763	756		718		746	
Revenue	\$ 9,741	10,769	\$ 12,016	\$ 11,996	\$ 13,471	\$ 13,522	\$ 13,703	\$ 13,146	\$1	3,071	\$13,051	\$1	2,005	\$:	13,068	\$ 149,559



Eola Community Center



	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	ОСТ	NOV	DEC	Total
2016													
Members	2,178	2,185	2,131	2,105	2,022	1,719	1,697	1,664	1,642	1,635	1,752	1,886	
Revenue	\$ 55,891	\$49,471	\$48,752	\$48,896	\$40,755	\$57,000	\$36,161	\$36,376	\$35,807	\$33,698	\$31,765	\$37,990	\$ 512,562
2017													
Members	1,877	1,928	1,998	1,975	1,960	2,012	1,974	1,931	1,840	1,829	1,863	1,919	
Revenue	\$ 51,904	\$49,982	\$49,746	\$50,167	\$51,683	\$52,797	\$51,835	\$50,891	\$48,751	\$47,902	\$46,399	\$49,953	\$ 602,010
2018													
Members	1,920	1,931	1,928	1,927	1,934	1,934	1,978	1,943	1,894	1,846	1,828	1,826	
Revenue	\$ 51,444	\$50,163	\$51,404	\$50,187	\$51,922	\$52,738	\$52,470	\$51,107	\$49,120	\$48,237	\$45,902	\$37,768	\$ 592,462
2019													
Members	1,804	1,829	1,852	1,828	1,840	1,848	1,839	1,806	1,828	1,825	1,857	1,896	
Revenue	\$ 45,735	\$44,467	\$46,800	\$45,862	\$46,581	\$46,502	\$46,625	\$44,136	\$45,086	\$43,999	\$45,658	\$47,492	\$ 548,944



Copley Boxing Club



		JAN		JAN FEB		MAR		APR		ſ	MAY	JUNE	J	ULY	AUG	SEPT	(ОСТ	N	IOV	[DEC
2016	Members Revenue	\$	707 740	\$	714 665	\$	698 730	\$	678 660	\$	632 340	\$ 677 44	\$	675 211	\$ 685 206	\$ 727 228	\$	716 308	\$	713 335	\$	695 400
2017	Members Revenue	\$	681 454	\$	655 492	\$	633 1,760	\$	650 978	\$	701 1,344	\$ 701 1,059	\$	692 795	\$ 693 1,050	\$ 644 1,529	\$	673 813	\$	647 668	\$	662 567
	Members		678		691		681		643		632	576		622	627	611		595		618		626
2018	Revenue	\$	643	\$	657	\$		\$	686	\$	520	\$ 525	\$	5 75	\$ 656	\$ 547	\$	686	\$	550	\$	406
2019	Members Revenue	\$	639 606	\$	623 465	\$	643 1,070	\$	642 680	\$	659 560	\$ 664 570	\$	647 700	\$ 669 425	\$ 663 680	\$	679 690	\$	667 585	\$	663 380

Blackberry Farm

Season Pass Analysis



	_	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	ОСТ	NOV	DEC	TOTAL
2016	Members Revenue	- N/A	- N/A	- N/A	1,016 \$ 289	1,016 \$ 3,528	2,216 \$ 8,676	2,216 \$ 8,676	2,216 \$ 8,676	2,216 \$ 8,676	980 \$ 8,676	- N/A	- N/A	\$ 47,197
2017	Members Revenue	- N/A	- N/A	- N/A	- N/A	1,948 \$ 8,050	2,198 \$ 10,637	2,279 \$ 10,580	2,321 \$ 10,184	2,321 \$ 9,598	2,321 \$ 9,279	- N/A	- N/A	\$ 58,329
2018	Members Revenue	- N/A	- N/A	- N/A	- N/A	2,271 \$ 10,113	2,680 \$ 12,930	2,730 \$ 12,521	2,735 \$ 12,075	2,735 \$ 11,619	2,735 \$ 10,843	- N/A	- N/A	\$ 70,099
2019	Members Revenue	- N/A	- N/A	- N/A	- N/A	2,221 \$ 9,723	2,781 \$ 14,967	2,848 \$ 13,413	2,850 \$ 12,953	2,855 \$ 12,443	2,855 \$ 11,192	- N/A	- N/A	\$ 74,692

Note 1: The start date on the 2016 season passes was April 30, 2016 therefore a portion of the revenue was recognized

Outdoor Aquatics

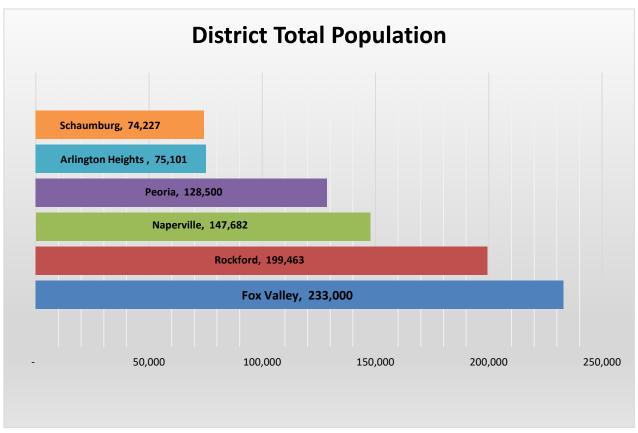
Season Pass Analysis



	_	JAN	FEB	MAR	APR	ſ	MAY	JUNE	JULY	AUG	SEPT	ОСТ	NOV	DEC	Total
2016	Members	-	-	-	-		673	2,958	2,958	2,958	2,958	-	-	-	
2010	Revenue	N/A	N/A	N/A	N/A	\$	7,753	\$ 52,138	\$ 54,935	\$ 54,364	\$ 9,010	N/A	N/A	N/A	\$178,200
	Members	-	-	-	-		2,402	2,919	2,981	2,983	-	-	-	-	
2017	Revenue	N/A	N/A	N/A	N/A	\$	2,215	\$ 59,800	\$ 55,826	\$ 54,502	\$ 6,199	N/A	N/A	N/A	\$178,543
2018	Members	-	-	-	-		2,987	3,431	3,436	3,284	-	-	-	-	
2010	Revenue	N/A	N/A	N/A	N/A	\$	10,045	\$ 59,629	\$ 61,056	\$ 60,423	\$ 5,872	N/A	N/A	N/A	\$197,025
2019	Members	-	-	-	-		2,528	3,053	3,101	3,130	-	-	-	-	
2019	Revenue	N/A	N/A	N/A	N/A	\$	9,790	\$ 54,690	\$ 56,108	\$ 54,926	\$ 3,491	N/A	N/A	N/A	\$179,007







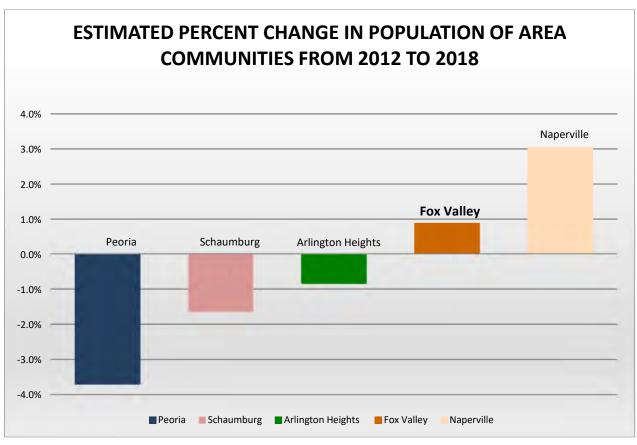
This indicator represents a comparison of the District's total population with that of comparable organizations.

Trend Analysis

Fox Valley Park District is unique from its contemporaries in that its boundaries contain multiple communities & counties. The District services the largest number of residents while navigating the demands that come with a diverse economic and demographic base .

Source: Illinois Comptroller Annual Financial Reports





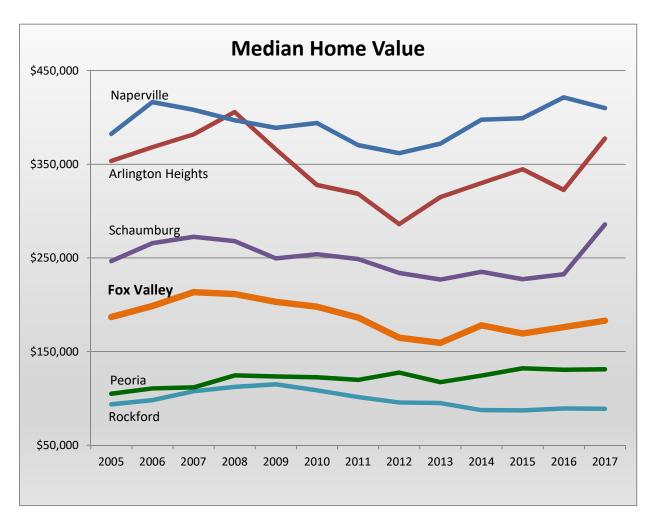
This chart represents the overall in-district population growth/decline that has taken place between 2012 and 2018. Population change can be a broad indicator of economic and demographic trends that can ultimately affect the health of District in terms of finances and demand for its services.

Trend Analysis

The district continues to have the largest population amongst its contemporary agencies. In 2018 the District's population growth rate slightly slowed from prior years. However, the District still continues to grow while the state of Illinois experiences a secular population decline. Continued growth translates to new opportunities for the District and the potential to provide more services to more residents.

Source: US Census Bureau data





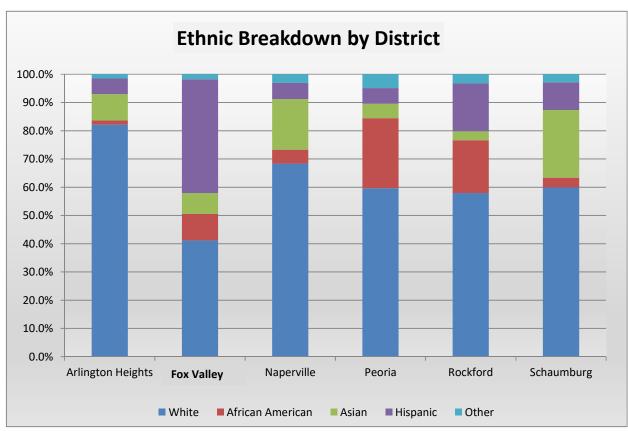
This chart displays historical median home values within the District and comparable organizations.

Trend Analysis

Median home values directly impact the finances of the District via their effect on Equalized Assessed Values (EAV). EAV is relative to median home value; the median home value represents the current fair market value of a property, which is the main input in the EAV calculation. After a low of \$159,000 during the depths of the recession, median home values have recovered to \$176,000 in 2016 continuing to increase in 2017. By extension, the District has also seen its aggregate EAV increase.

Trend Analysis - Demographics

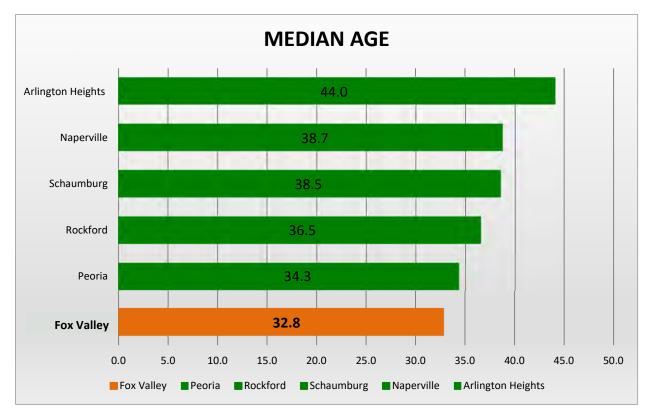




The Fox Valley Park District has wide geographical boundaries and a diverse demographic composition. The District is unique with nearly half its population Hispanic. Sufficient resources are necessary to meet diverse needs for relevant programs and services.

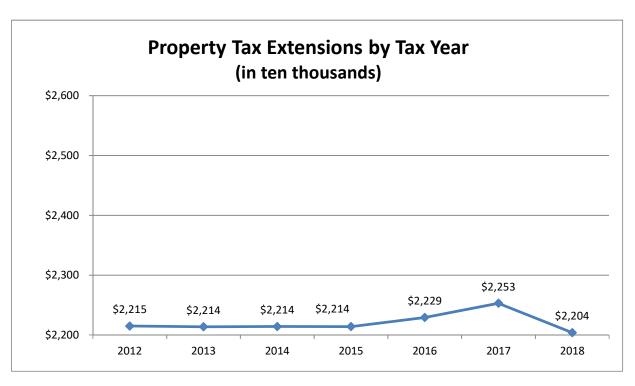
Trend Analysis - Demographics





The District's population is fairly young at a median age of 33 years old. The District continues to focus on improving and expanding the early childhood and youth programs in demand from young families.





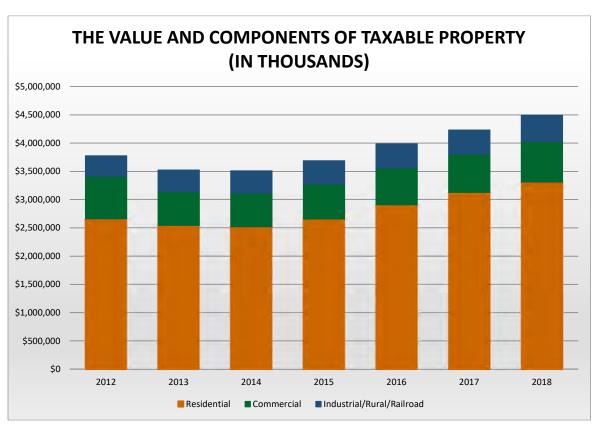
This chart presents a five-year history of the District's property tax extensions in ten thousands. The property tax extension represents the total amount of property tax revenue collectable by the District.

Trend Analysis

The aggregate levy remained constant for the six years preceding tax year 2016. However, for tax year 2016 (payable 2017) the Board authorized the District to minimally increase (less than one percent) the aggregate tax levy, which was the first year the District captured new construction. The District received a similar increase in the 2017 tax year. The aggregate levy decreased in 2018 due to the retirement of debt.

Source: Kane County Clerk



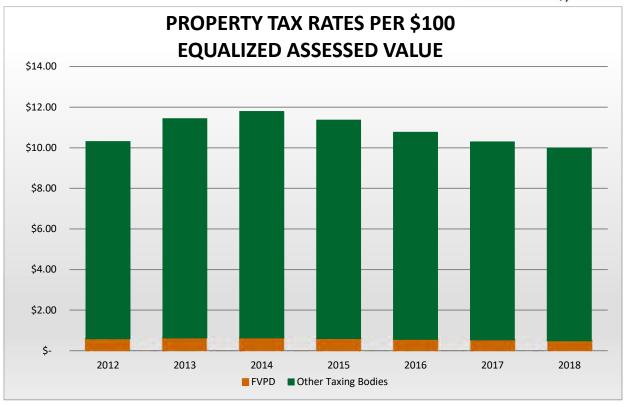


Real property in Illinois is assessed at 1/3 of its fair market value for tax purposes. Assessed value serves as the base to determine the property tax rate. This chart illustrates the composition of the District's tax base and the change in assessed value within each category of real property. Increasing assessed values may be a result of appreciation in fair market value and/or newly developed property becoming taxable. Decreasing assessed values may indicate deteriorating conditions in the local real estate market.

Trend Analysis

2018 was the fourth consecutive year the District's tax base grew year over year. Aggregate total assessed value increased 6% in 2018. All five real property categories experienced assessed value growth; industrial property had the highest increase at 8% year over year. The District's property tax base has recovered almost 30% from its 2013 low in value. The local real estate market reflects the improved state of regional and national economic conditions. The District's commercial and industrial base has grown via new additions such as expansions by the Premier Outlet Mall and Advocate Medical. Recent local infrastructure initiatives such as Aurora Transportation Plaza improvements and the Rivers Edge pedestrian bridge have also enhanced the value of existing area property. Local residential property value growth continues to be driven by a lack of home inventory.



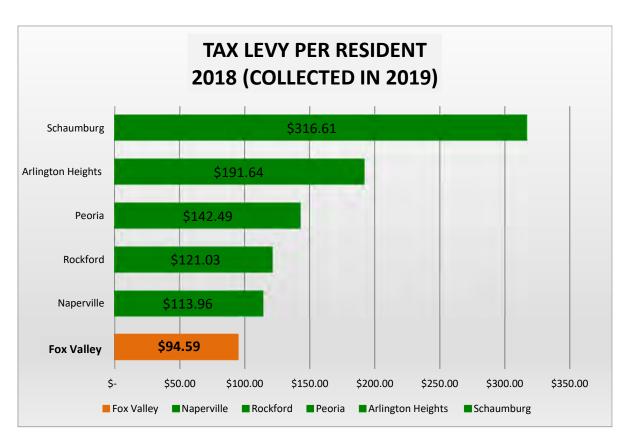


This chart illustrates the amount the District contributes to a resident's total property tax rate as compared to the amount of tax attributed to overlapping governments (Other Taxing Bodies such as school districts, local governments, library districts, etc.). Decisions related to tax levies must take into consideration the total community tax rate including all overlapping governmental units. The District will not know overlapping governments 2019 (payable in 2020) tax rates until December 2019.

Trend Analysis

The District is experiencing its 5th year of declining tax rates. This trend is attributed to EAV growth; EAV's continue to grow at a higher year-over-year rate than the change in the aggregate levy. Tax rates and EAV have an inverse relationship; when the EAV of a property increases, the effective tax rate goes down. The District voluntarily froze its tax levy for the six straight years preceding 2017. In order to keep the aggregate levy flat it was necessary to reduce the Corporate fund levy up to \$1.7 million in 2014 to pay for Debt Service. The cumulative lost Corporate levy resulted in an adverse effect on the amount of funding available for District maintenance and operations.



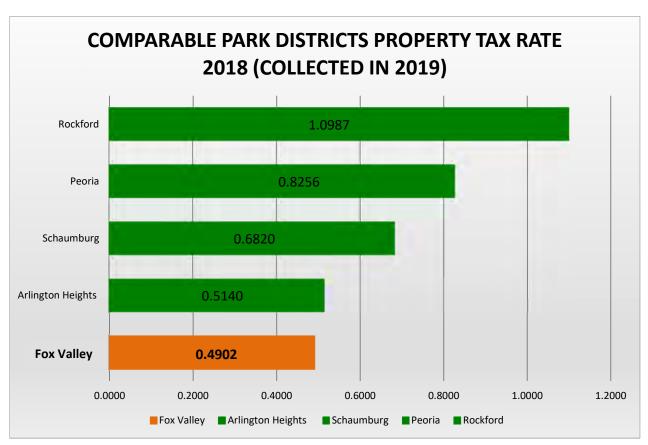


This chart illustrates the District's 2018 tax levy as compared to similar organizations. The tax levy represents the total amount of property tax revenue raised by the District.

Trend Analysis

In terms of absolute dollars the District's levy falls in the middle of its peer organizations. However, the District continues to levy substantially less tax per resident than its peers. The District's levy per resident also declined year over year in contrast to most of its contemporary agencies.



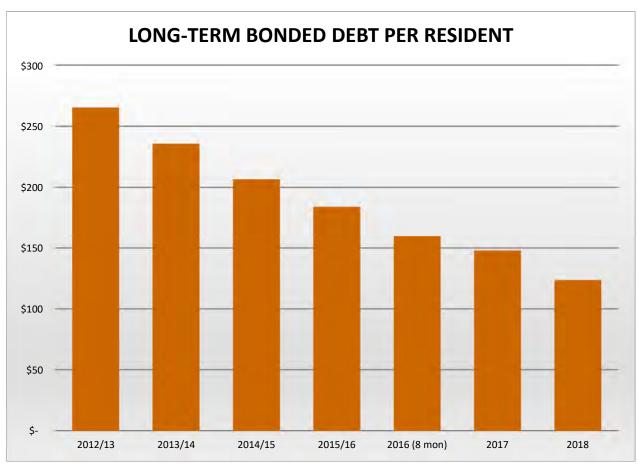


The property tax rate is a function of the District's annual tax levy and the Equalized Assessed Value (EAV) of the taxable property within the District. An increase in the tax base (EAV) generally results in a decrease in the tax rate. An EAV increase may be due to an increased equalization factor, new property entering the tax rolls, removal of exemptions, or the expiration of tax incentive programs. Adversely, a decrease in the EAV could be due to property demolition or declining property market values . A decrease in EAV generally results in an increased tax rate.

Trend Analysis

The District had voluntarily froze the property tax levy from 2009-2015. This was at the Board's direction due to the difficult general economic conditions affecting residents and businesses within the District. The combination of recovering EAV and frozen levy had reduced the District's tax rate below most comparable, albeit smaller districts. The rate had continued to hover around \$.05 of each property tax dollar levied with the current year being slighlty less that \$.05.



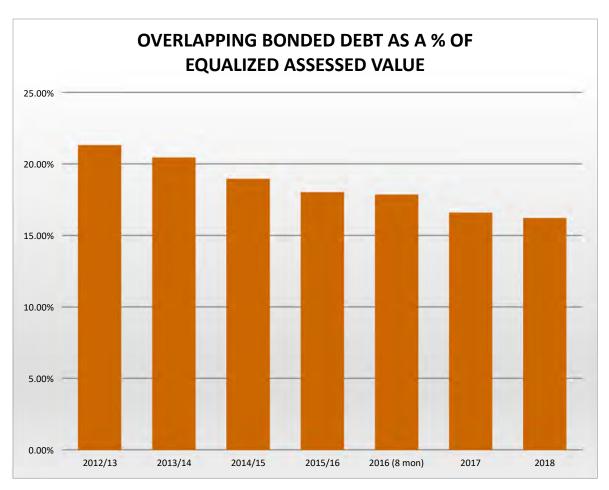


This graph illustrates the District's long-term bonded debt per capita. The graph does not include debt of overlapping jurisdictions (school district, park district, library district, etc.).

Trend Analysis

For the past four years the District has paid down more existing debt than the amount of new debt issued. Additionally, the District advanced refunded its 2009 referendum bonds in 2015, passing on a total cost savings of over \$1.2 million to its taxpayers.



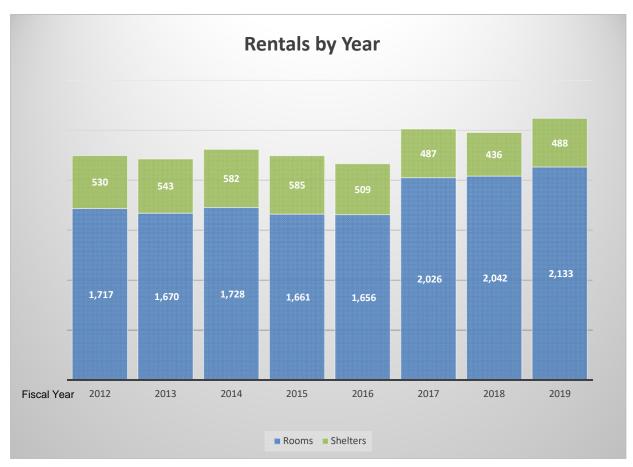


Overlapping Debt represents the combined bonded debt of the District and all other governmental units within the District's taxing geographical boundaries. These other taxing districts are government bodies such as schools, forest preserves, county/city governments, and libraries. Overlapping Bonded Debt as a percentage of Equalized Assessed Value (EAV) serves as a measure of a property tax base's debt carrying capacity.

Trend Analysis

Overlapping bond debt has essentially remained flat while total EAV has experienced stable growth. EAV growth is an extension of a strengthening local real estate market and economy . Also of note is the 2014 expiration of the Simon (formerly Chelsea) Outlet Mall's Tax Increment Financing (TIF). While the TIF was in effect the property was excluded from the District's tax base (EAV).





This indicator measures fee-based rentals of community center meeting rooms and park shelters. It represents the trend in demand for these services and provides insight into the District's capacity to meet current and future demands for these services.

Trend Analysis

In 2016 the District invested in a new registration/point of sale system which has resulted in improved tracking and analysis of room and shelter rentals. It should be noted that to some extent the growth in room rentals from 2015 to 2016 is the effect of the District's enhanced reporting capabilities. Shelter rentals appear to be decreasing for the third year in row; however, between 2016 and 2018 the District experienced multiple closures of popular parks due to renovations or flooding. Adjusted for the loss of capacity, the District continues to experience solid demand for shelter rentals. The District anticipates shelter rentals to increase compared to 2016 and 2017 as renovations have been completed and premier parks such as Cool Acres are perpetually booked to capacity.





Budgeted Funds – Definitions and Descriptions

2020 Budget

Major Governmental Funds

Governmental funds are defined as funds used to account for tax-supported activities. A fund is classified as a major governmental fund if revenues, expenditures, assets or liabilities are at least 10 percent of corresponding totals, excluding extraordinary items, for all governmental funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. An agency can also choose to report any other governmental fund as a major fund if the government's officials believe that particular fund is important to the financial statement users. The General Fund is always classified as a major fund.

The District has five major governmental funds: General, Playground and Recreation, Orchard Valley Golf Course, Debt Service and the Capital Development Fund.

- <u>Corporate Fund</u> The Corporate Fund is used to account for most of the day-to-day operations of the District which are generally financed from property taxes and other general revenues.
- <u>Playground and Recreation Fund</u> This fund is used to account for recreation, communication and marketing efforts for the District's general recreation programs and leisure experiences.
- Orchard Valley Golf Course This fund does not meet the above percentage totals to
 qualify as a major fund, but the District believes it is important to the readers of this
 document to include as a major fund for reporting purposes. The fund accounts for the
 activity of the 18-hole golf course, restaurant and pro shop operation now managed by
 Billy Casper Golf Management.
- <u>Debt Service</u> This fund accounts for the accumulation of resources for and the payment of principal, interest and finance charges for the bonded debt.
- <u>Capital Development Fund</u>— This fund is used to account for funding of future capital improvements, renovations and replacements of the District's recreation and operations facilities and equipment.

Non-Major Governmental Funds

The District has 13 non-major governmental funds, five of which are used for the recording of sources of revenue and uses for capital projects. These funds are considered non-major because they do not meet the major fund classification requirements as defined above.

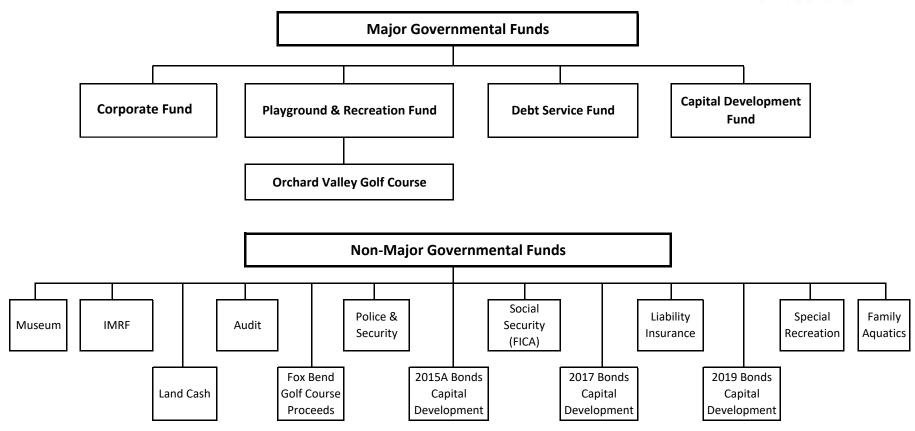
- <u>Museum Fund</u> This fund accounts for the activity of the Outdoor Education programs at the Red Oak Nature Center and Blackberry Farm facilities.
- <u>Liability Insurance Fund</u> This fund provides for the District's overall risk management, loss prevention and safety programs.
- <u>Illinois Municipal Retirement Fund (IMRF)</u> This fund accounts for the District's annual contributions to the qualified retirement plan for IMRF-designated employees.
- <u>Audit</u> The purpose of this fund is to provide financial resources to be used to prepare and publish the Comprehensive Annual Financial Report.
- <u>Police and Security</u> This fund accounts for the funding and uses of resources for the
 District's public safety program to ensure guests have a safe and enjoyable environment
 while using District facilities, trails, parks and programs.
- <u>Federal Insurance Compensation Act (FICA)</u> This fund accounts for the District's contributions for Social Security and Medicare for all employees.
- <u>Special Recreation</u> The purpose of this fund is to supply the necessary resources to provide recreational programs for individuals with special needs and disabilities.
- <u>Family Aquatics</u> The District and the City of Aurora jointly operate two outdoor aquatic facilities and this fund accounts for the financial activity of these programs and services.

The rest of the non-major governmental funds account for the sources and uses of funds for capital expenditures.

The District has an internal service fund to account for the District's health insurance. These funds are included in the annual financial audit, but are not budgeted funds.

BUDGETED FUNDS







Fund Analysis

Budget 2020

The financial schedules are for larger funds of the District. A brief description of the schedules and fund type follows:

Consolidated Schedule

This schedule is a combination of all funds within the District. There is an overall excess in the consolidated schedule of \$95,670. The excess is slight compared to the overall budget however the revenues and expenditures are budgeted conservatively. In December 2018 for budget year 2019, the Board of Commissioners approved employee health insurance from a self-insured model to a fully-insured model for a two-year contract. The second year of the contract which is the 2020 budget is capped at a 5% increase. This transition to the fully insured planned saved the District approximately \$1.2 million in the first year.

The overall proposed 2020 revenues from 2019 projections are increased by 2.8% or \$1,101,753 which is primarily due to the use of bond proceeds from prior year. Expenses are also increased by 8.4% or \$3,091,824 primarily for the employee costs which is attributable to an increase in staffing, the elimination of the employee self-insurance fund and increased employee costs due to the mandatory minimum wage increases by the State of Illinois.

Corporate Fund

The Corporate Fund is reliant on property tax revenue as it is a support service for the 165 parks, 48 miles of trails, operations and administration services of the District. The park operations area has taken additional duties due to the need to maintain the additional assets from past referendum development. In addition, the repairs and maintenance costs due to aging shelters and equipment has increased.

This fund is also transferring out \$2 million to the Capital Development fund primarily for capital expenditures such as equipment replacements and capital repairs to parks facilities. This fund balance is projected to in compliance with the Fund Balance Policy of not less than 3 months and at this point easily able to transfer to minimize the risk for the District.

Liability Fund

The Liability Fund is reliant on property tax revenue for the payment of general liability and comprehensive insurance. In this fund the property tax revenue has increase substantially due to the lack of funding from the prior year's property tax levy calculation. The fund balance for the projected 2020 is expected to be estimated at \$322,562.

Orchard Valley Golf Courses Fund

In 2010 the District awarded an RFP (request for proposal) to manage the golf course to Billy Casper Golf Management. Prior to that year this fund was in a deficit fund balance of over \$500,000. This agreement has been renegotiated due to the lack of play and funds for this facility.

Aquatics Fund

This fund accounts for two outdoor aquatic centers that is open from the end of May through Labor Day. Both centers are operated by the District, but the expenses are shared with the City of Aurora on a 50/50 cost share agreement.

These facilities are dependent on favorable weather and the facilities are aging, leaking and are often in need of repairs and maintenance. Both the District and the City of Aurora feel it important to try to keep these facilities operational for the public good. Many residents learn to swim at these facilities, and it is a public service to teach children to swim.

Fox Bend Proceeds Fund

This fund was established as a result of a golf course sale in 2007. These funds are used for golf purposes and support the Orchard Valley Golf Course Fund.

Recreation Fund

The Recreation Fund is reliant on both property tax and user fees. This fund is comprised of some administrative functions, but it is primarily recreation facilities and programs. The District's fitness membership revenues, at all three facilities, started to decline since 2015 which included a sharp decline 2017. In late 2018, a new sales staff was hired with goals, initiatives and commissions to revive the fitness memberships. Included in the sales staff is a new group exercise and indoor aquatics programs with a new logo and marketing campaign. These changes have proved to be successful and are being modified to produce the best results. To date, membership revenue increased 17.2% from December 2018 to proposed December 2020. The expectation for 2020 is an estimated increase of 8.5% for this line item. Program revenues for this fund is expected to increase over last year due to the introduction trends that will enhance participation and new marketing initiatives.

Fund balance, for this fund, has been declining in the last years but expected to recover. The decline is primarily due to transfers out to other funds for capital projects, aging facilities that require repairs and maintenance, the 50% payment due to the Outdoor Aquatics for the deficit, and increased employee costs of 17.8% primarily due to the new sales staff for fitness. With the increase in recreation revenues and additional property tax allocations, the Recreation Funds fund balance is just shy of six months of operating expenditures which is well in compliance with the policy standards.

Museum Fund

The Museum Fund is reliant on property tax and user fees. This fund includes the Blackberry Farm facility and Red Oak Nature Center which is a free facility. Blackberry Farm is required to be free to the public for six days per the Illinois Compiled Statutes. On these free days this facility hits capacity,

nevertheless, memberships have been favorable and increasing for the last few years and this line item is proposed to remain flat in 2020.

Both facilities in this fund have been renovated to some point, however, they both have aging infrastructures which require annual maintenance and repairs. The line item for this is increasing every year as the facilities require attention. The fund balance for this fund is well in compliance with the policy.

Public Safety

This fund is used for our park police, safety and security of our patrons in our facilities, trails and parks. There has been a shift in the direction of this fund for the use of part-time employees for this operation. In the shifting of this operation, there was reduction in full-time officers in 2018. The budget remained constant until there is a more concrete information on the cost reductions.

FOX VALLEY PARK DISTRICT CONSOLIDATED



	2018	2019	2019	2020
	 Actual	Budget	Projection	Proposed
REVENUES:				
Taxes	\$ 23,014,466	\$ 22,528,574	\$ 22,667,003	\$ 23,036,013
Rental Income	1,053,990	1,087,427	1,076,741	1,147,893
Investment Income	660,396	293,665	501,750	401,200
Intergovernmental Income	2,855,088	116,900	548,864	715,879
Fees & Memberships	4,760,038	5,043,266	5,213,449	5,375,142
Merchandise Sales	146,098	145,550	140,607	141,915
Food & Beverage Sales	103,426	139,530	115,268	129,770
Miscellaneous Receipts	608,521	254,870	345,648	294,835
Program Revenues	4,207,529	4,686,494	4,562,238	4,889,101
Bond/Other Proceeds from Prior Years	2,741,886	600,000	571,405	2,239,500
Use of Excess Fund Balance	2,307,318	845,969	643,998	805,260
Capital Funding from Prior Years Non-Bond	 1,571,476	2,775,000	2,425,458	801,408
TOTAL REVENUE	\$ 44,030,232	\$ 38,517,245	\$ 38,812,429	\$ 39,977,916
EXPENSES:				
Employee Costs	\$ 14,473,529	\$ 16,196,220	\$ 13,126,384	\$ 15,263,979
Utilities	1,341,492	1,339,102	1,240,131	1,248,205
Professional Services	4,222,181	1,233,607	1,401,335	1,766,150
Repairs, Maintenance & Supplies	8,460,827	8,878,349	9,444,632	9,531,473
Miscellaneous	789,505	810,435	787,139	838,616
Capital Expenditures Non-Bond Proceed	4,699,448	4,477,926	3,910,823	2,140,668
Capital Expenditures Bond Proceed Related	2,741,886	600,000	571,405	2,239,500
Debt Service	 7,777,251	6,114,989	6,244,839	6,853,655
TOTAL EXPENSES	\$ 44,506,119	\$ 39,650,628	\$ 36,726,688	\$ 39,882,246
EXCESS (DEFICIENCY)				
OF REVENUES OVER EXPENSES	\$ (475,887)	\$ (1,133,383)	\$ 2,085,741	\$ 95,670
OTHER FINANCING SOURCES (USES):				
Fund Balance Transfers In	\$ 4,121,331	\$ 2,015,063	\$ 2,021,063	\$ 2,642,375
Fund Balance Transfers (Out)	(4,121,331)	(2,015,063)	(2,021,063)	(2,642,375)
Fund Balance Transfer In Health Ins	-	-	-	-
Issuance of Bonds	-	2,000,000	3,466,795	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 2,000,000	\$ 3,466,795	\$ -

FOX VALLEY PARK DISTRICT GENERAL FUND



		2018		2019		2019		2020
DEVENUEC.		Actual		Budget		Projection		Proposed
REVENUES:	\$	7 272 454	Ļ	7 241 640	Ļ	7,474,025	۲	7 115 500
Taxes Rental Income	Ş	7,372,454	Ş	7,341,649 101,300	\$		Ş	7,115,500
		118,865		•		127,161		117,281
Investment Income		152,925		65,000		125,000		105,000
Intergovernmental Income		234,054		30,000		233,069		223,000
Fees & Memberships Merchandise Sales		-		-		_		-
Food & Beverage Sales		-		-		_		-
Miscellaneous Receipts		- 105,853		- 19,550		20,200		- 5,900
Program Revenues		20,561		17,000		15,403		15,000
TOTAL REVENUES	\$	8,004,712	\$	7,574,499	\$	7,994,858	\$	7,581,681
EXPENSES:								
Employee Costs	\$	3,675,120	\$	4,196,510	\$	2,976,227	¢	3,640,870
Utilities	Y	182,406	Ţ	237,040	Ţ	192,649	Ţ	196,735
Professional Services		163,621		193,500		127,400		327,300
Repairs, Maintenance & Supplies		2,352,898		2,889,875		2,924,741		2,930,150
Miscellaneous		35,595		43,010		28,270		31,085
Capital Expenditures		256,096		395,000		181,000		400,000
TOTAL EXPENSES	\$	6,665,736	\$	7,954,935	\$	6,430,287	\$	7,526,140
EXCESS (DEFICIENCY)								
OF REVENUES OVER EXPENSES	\$	1,338,976	\$	(380,436)	\$	1,564,571	\$	55,541
OTHER FINANCING SOURCES (USES):								
Fund Balance Transfers In	\$	57,673	\$	11,000	\$	17,000	\$	13,000
Fund Balance Transfers (Out)		(1,600,000)	•	(1,000,000)	•	(1,000,000)	•	(2,104,687)
TOTAL OTHER FINANCING SOURCES (USES)	\$	(1,542,327)	\$	(989,000)	\$	(983,000)	\$	(2,091,687)
NET CHANGE IN FUND BALANCE	\$	(203,351)	\$	(1,369,436)	\$	581,571	\$	(2,036,146)
BEGINNING FUND BALANCE		7,882,706		7,039,595		7,679,355		8,260,926
ENDING FUND BALANCE	\$	7,679,355	\$	5,670,159	\$	8,260,926	\$	6,224,780

FOX VALLEY PARK DISTRICT LIABILITY FUND



	2018 Actual	2019 Budget	1	2019 Projection	1	2020 Proposed
REVENUE:						
Taxes	\$ 353,930	\$ 668,000	\$	678,777	\$	750,000
Rental Income	-	-		-		-
Investment Income	1,986	1,700		750		750
Intergovernmental Income	-	-		-		-
Fees & Memberships	-	-		-		-
Merchandise Sales	-	-		-		-
Food & Beverage Sales	-	-		-		-
Miscellaneous Receipts	3,660	1,500		1,500		1,500
Program Revenues	 -	-		-		
TOTAL REVENUE	\$ 359,576	\$ 671,200	\$	681,027	\$	752,250
EXPENSES:						
Employee Costs	\$ 206,941	\$ 212,000	\$	236,628	\$	230,000
Utilities	-	-		-		-
Professional Services	266,009	270,000		308,394		318,000
Repairs, Maintenance & Supplies	-	-		-		-
Miscellaneous	300	-		-		-
Capital Expenditures	-	-		-		-
TOTAL EXPENSES	\$ 473,250	\$ 482,000	\$	545,022	\$	548,000
NET INCOME (LOSS)	\$ (113,674)	\$ 189,200	\$	136,005	\$	204,250
BEGINNING FUND BALANCE	 95,981	(10,017)		(17,693)		118,312
ENDING FUND BALANCE	\$ (17,693)	\$ 179,183	\$	118,312	\$	322,562

FOX VALLEY PARK DISTRICT ORCHARD VALLEY GOLF COURSE



	2018 Actual	2019 Budget	2019 Projection	2020 Proposed
REVENUES:	 Actual	Duuget	Trojection	Тторозси
Taxes	\$ -	\$ -	\$ -	\$ -
Rental Income	-	-	-	-
Investment Income	27	15	-	-
Intergovernmental Income	-	-	-	-
Fees & Memberships	-	-	-	-
Merchandise Sales	-	-	-	-
Food & Beverage Sales	-	-	-	-
Miscellaneous Receipts	101,617	93,000	155,000	190,000
Program Revenues	-	-	-	-
TOTAL REVENUES	\$ 101,644	\$ 93,015	\$ 155,000	\$ 190,000
EXPENSES:				
Employee Costs	\$ 75,824	\$ 75,440	\$ 53,398	\$ 44,306
Utilities	1,321	3,212	2,016	2,016
Professional Services	-	1,200	-	-
Repairs, Maintenance & Supplies	46,161	19,000	26,433	23,594
Miscellaneous		-	-	-
Capital Expenditures	 335,925	189,457	311,567	221,000
TOTAL EXPENSES	\$ 459,231	\$ 288,309	\$ 393,414	\$ 290,916
EXCESS (DEFICIENCY)				
OF REVENUES OVER EXPENSES	\$ (357,587)	\$ (195,294)	\$ (238,414)	\$ (100,916)
OTHER FINANCING SOURCES (USES):				
Fund Balance Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (357,587)	\$ (195,294)	\$ (238,414)	\$ (100,916)
BEGINNING FUND BALANCE	570,867	195,777	213,280	(25,134)
ENDING FUND BALANCE	\$ 213,280	\$ 483	\$ (25,134)	\$ (126,050)

FOX VALLEY PARK DISTRICT AQUATICS FUND





	2018 Actual	2019 Budget	ĺ	2019 Projection	2020 Proposed
REVENUES:				•	
Taxes	\$ -	\$ -	\$	-	\$ -
Rental Income	15,779	15,600		13,671	8,000
Investment Income	-	-		-	-
Intergovernmental Income**	435,636	-		-	-
Fees & Memberships	667,178	651,400		667,453	657,000
Merchandise Sales	3,205	4,100		2,848	3,100
Food & Beverage Sales	-	-		-	-
Miscellaneous Receipts	-	-		2,551	-
Program Revenues	 42,176	56,166		50,544	52,852
TOTAL REVENUES	\$ 1,163,974	\$ 727,266	\$	737,067	\$ 720,952
EXPENSES:					
Employee Costs	232,538	268,451		242,360	285,612
Utilities	249,065	192,800		169,575	176,550
Professional Services	74,560	83,300		111,592	88,800
Repairs, Maintenance & Supplies	1,041,619	772,575		904,029	945,683
Miscellaneous	-	100		-	100
Capital Expenditures	 -	200,000		255,000	110,000
TOTAL EXPENSES	\$ 1,597,782	\$ 1,517,226	\$	1,682,556	\$ 1,606,745
EXCESS (DEFICIENCY)					
OF REVENUES OVER EXPENSES	\$ (433,808)	\$ (789,960)	\$	(945,489)	\$ (885,793)
OTHER FINANCING SOURCES (USES):					
Fund Balance Transfers In	 433,808	-		-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 433,808	\$ -	\$	-	\$ -
NET CHANGE IN FUND BALANCE	\$ _	\$ (789,960)	\$	(945,489)	\$ (885,793)
BEGINNING FUND BALANCE	 200,000	-		-	-
ENDING FUND BALANCE	\$ 200,000	\$ (789,960)	\$	(945,489)	\$ (885,793)

^{*}Per the agreement with the City of Aurora, at the end of the year fund balance is to equal \$200K

^{**}The City of Aurora is repsonsible for fifty percent of the loss. This amount is reflected in the consolidated budget under the Intergovernmental Income category.

FOX VALLEY PARK DISTRICT FOX BEND SALE PROCEEDS2020 Budget



	 2018 Actual	2019 Budget	2019 Projected	2020 Proposed
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Rental Income	-	-	-	-
Investment Income	20,272	10,500	18,450	20,350
Intergovernmental Income	-	-	-	-
Fees & Memberships	-	-	-	-
Merchandise Sales	-	-	-	-
Food & Beverage Sales	-	-	-	-
Miscellaneous Receipts	-	-	-	-
Program Revenues	-	-	-	-
Other Sources of Financing	 -	-	-	_
TOTAL REVENUES	\$ 20,272	\$ 10,500	\$ 18,450	\$ 20,350
EXPENSES:				
Employee Costs	-	-	-	-
Utilities	-	-	-	-
Professional Services	-	-	-	-
Repairs, Maintenance & Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt Service	 -	-	-	
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)				
OF REVENUES OVER EXPENSES	\$ 20,272	\$ 10,500	\$ 18,450	\$ 20,350
OTHER FINANCING SOURCES (USES):				
Fund Balance Transfers (Out)		-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 20,272	\$ 10,500	\$ 18,450	\$ 20,350
BEGINNING FUND BALANCE	 1,052,410	1,063,890	1,072,682	1,091,132
ENDING FUND BALANCE	\$ 1,072,682	\$ 1,074,390	\$ 1,091,132	\$ 1,111,482

FOX VALLEY PARK DISTRICT RECREATION FUND



REVENUES: Taxes Rental Income Investment Income	\$ 3,779,653 860,202 152,963	\$ 3,800,000	\$ Projected 3,734,408	Proposed
Taxes Rental Income Investment Income	\$ 860,202	\$	\$ 2 724 409	
Rental Income Investment Income	\$ 860,202	\$	\$ 2 724 409	
Investment Income	-	000 250	3,734,406	\$ 4,952,500
	152,963	889,250	860,277	935,512
		113,000	107,000	95,000
Intergovernmental Income	924,045	-	28,000	-
Fees & Memberships	3,572,489	3,856,866	4,018,496	4,186,142
Merchandise Sales	93,542	90,950	89,859	89,715
Food & Beverage Sales	91,594	124,330	101,873	116,320
Miscellaneous Receipts	184,652	103,220	112,763	71,510
Program Revenues	3,639,621	4,080,685	3,944,860	4,240,141
Other Sources of Financing	-	-	-	
TOTAL REVENUES	\$ 13,298,761	\$ 13,058,301	\$ 12,997,536	\$ 14,686,840
EXPENSES:				
Employee Costs	\$ 7,112,964	\$ 7,807,583	\$ 6,692,064	\$ 7,888,144
Utilities	826,152	824,950	794,391	790,204
Professional Services	559,165	587,007	726,999	668,000
Repairs, Maintenance & Supplies	4,110,301	4,102,740	4,381,207	4,387,334
Miscellaneous	46,209	49,575	52,265	54,275
Capital Expenditures	2,051,222	270,469	367,793	349,260
Debt Service	 -	-	-	-
TOTAL EXPENSES	\$ 14,706,013	\$ 13,642,324	\$ 13,014,719	\$ 14,137,217
EXCESS (DEFICIENCY)				
OF REVENUES OVER EXPENSES	\$ (1,407,252)	\$ (584,023)	\$ (17,183)	\$ 549,623
OTHER FINANCING SOURCES (USES):				
Fund Balance Transfers In	_	_	_	_
Fund Balance Transfers (Out)	(1,729,850)	(704,063)	(704,063)	(104,688)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,729,850)	\$ (704,063)	\$ (704,063)	\$ (104,688)
NET CHANGE IN FUND BALANCE	\$ (3,137,102)	\$ (1,288,086)	\$ (721,246)	\$ 444,935
BEGINNING FUND BALANCE	 9,618,753	7,292,230	6,481,651	5,760,405
ENDING FUND BALANCE	\$ 6,481,651	\$ 6,004,144	\$ 5,760,405	\$ 6,205,340

FOX VALLEY PARK DISTRICT MUSEUM FUND



	2018	2019	2019	2020
	Actual	Budget	Projected	Proposed
REVENUES:				
Taxes	\$ 872,324	\$ 874,000	\$ 909,509	\$ 940,000
Rental Income	48,138	76,277	73,577	85,500
Investment Income	27,890	11,250	25,150	12,100
Intergovernmental Income	11,850	-	4,200	50,000
Fees & Memberships	520,371	535,000	527,500	532,000
Merchandise Sales	49,351	50,500	47,900	49,100
Food & Beverage Sales	11,832	15,200	13,395	13,450
Miscellaneous Receipts	20,162	15,400	17,189	17,225
Program Revenues	505,171	532,643	551,431	581,108
Other Sources of Financing	 -	-	-	-
TOTAL REVENUES	\$ 2,067,089	\$ 2,110,270	\$ 2,169,851	\$ 2,280,483
EXPENSES:				
Employee Costs	\$ 984,991	\$ 1,150,688	\$ 1,005,959	\$ 1,032,413
Utilities	69,850	64,400	66,400	68,700
Professional Services	6,110	9,050	8,050	8,050
Repairs, Maintenance & Supplies	726,524	753,242	881,466	796,112
Miscellaneous	1,391	2,000	1,921	2,000
Capital Expenditures	24,729	180,500	95,205	56,000
Debt Service	-	-	-	-
TOTAL EXPENSES	\$ 1,813,595	\$ 2,159,880	\$ 2,059,001	\$ 1,963,275
EXCESS (DEFICIENCY)				
OF REVENUES OVER EXPENSES	\$ 253,494	\$ (49,610)	\$ 110,850	\$ 317,208
OTHER FINANCING SOURCES (USES):				
Fund Balance Transfers (Out)	(300,000)	(300,000)	(300,000)	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
NET CHANGE IN FUND BALANCE	\$ (46,506)	\$ (349,610)	\$ (189,150)	\$ 17,208
BEGINNING FUND BALANCE	 1,444,234	1,253,372	1,397,728	1,208,578
ENDING FUND BALANCE	\$ 1,397,728	\$ 903,762	\$ 1,208,578	\$ 1,225,786

FOX VALLEY PARK DISTRICT PARK SECURITY & PUBLIC SAFETY



		2018		2019		2019		2020
DEVENUES.		Actual		Budget		Projected		Proposed
REVENUES:	۲.	055 001	۲.	001 000	۲	772 152	۲	150,000
Taxes	\$	855,991	\$	801,000	\$	773,152	\$	150,000
Rental Income		11,006		5,000		2,055		1,600
Investment Income		13,491		4,200		17,100		5,600
Intergovernmental Income		97,939		46,900		3,086		-
Fees & Memberships		-		-		-		-
Merchandise Sales		-		-		-		-
Food & Beverage Sales		-		-		-		-
Miscellaneous Receipts		24,642		22,200		7,298		8,700
Program Revenues		-		-		-		-
Other Sources of Financing		-		-		-		-
TOTAL REVENUES	\$	1,003,069	\$	879,300	\$	802,691	\$	165,900
EXPENSES:								
Employee Costs	\$	688,118	\$	860,548	\$	369,748	\$	488,022
Utilities		12,698		16,700		15,100		14,000
Professional Services		4,208		6,050		6,000		6,000
Repairs, Maintenance & Supplies		160,598		190,917		161,756		183,600
Miscellaneous		261		750		750		750
Capital Expenditures		-		7,500		-		3,000
Debt Service		-		-		-		-
TOTAL EXPENSES	\$	865,883	\$	1,082,465	\$	553,354	\$	695,372
EXCESS (DEFICIENCY)								
OF REVENUES OVER EXPENSES	\$	137,186	\$	(203,165)	\$	249,337	\$	(529,472)
OTHER FINANCING SOURCES (USES):								
Fund Balance Transfers (Out)		-		-		-		(120,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$	-	\$	-	\$	(120,000)
NET CHANGE IN FUND BALANCE	\$	137,186	\$	(203,165)	\$	249,337	\$	(649,472)
BEGINNING FUND BALANCE		672,093		651,089		809,279		1,058,616
ENDING FUND BALANCE	\$	809,279	\$	447,924	\$	1,058,616	\$	409,144

FOX VALLEY PARK DISTRICT SPECIAL RECREATION FUND 2020 Budget



	2018	2019	2019	2020
	Actual	Budget	Projected	Proposed
REVENUES:				
Taxes	\$ 1,099,643	\$ 1,500,000	\$ 1,415,475	\$ 853,734
Rental Income	-	-	-	-
Investment Income	15,993	9,500	14,500	11,500
Intergovernmental Income	-	-	-	-
Fees & Memberships	-	-	-	-
Merchandise Sales	-	-	-	-
Food & Beverage Sales	-	-	-	-
Miscellaneous Receipts	-	-	-	-
Program Revenues	-	-	-	-
Other Sources of Financing	 -	-	-	-
TOTAL REVENUES	\$ 1,115,636	\$ 1,509,500	\$ 1,429,975	\$ 865,234
EXPENSES:				
Employee Costs	\$ -	\$ -	\$ -	\$ -
Utilities	-	-	-	-
Professional Services	34,796	26,000	45,000	45,000
Repairs, Maintenance & Supplies	22,726	150,000	165,000	265,000
Miscellaneous	694,682	703,933	703,933	750,406
Capital Expenditures	460,000	460,000	275,000	200,000
Debt & Other Financing	-	-	-	-
TOTAL EXPENSES	\$ 1,212,204	\$ 1,339,933	\$ 1,188,933	\$ 1,260,406
NET INCOME (LOSS)	\$ (96,568)	\$ 169,567	\$ 241,042	\$ (395,172)
BEGINNING FUND BALANCE	 853,674	635,951	757,106	998,148
ENDING FUND BALANCE	\$ 757,106	\$ 805,518	\$ 998,148	\$ 602,976

FOX VALLEY PARK DISTRICT IMRF FUND





	2018	2019	2019	2020
	 Actual	Budget	Projected	Proposed
REVENUES:				
Taxes	\$ 881,652	\$ 720,000	\$ 773,152	\$ 650,000
Rental Income	-	-	-	-
Investment Income	11,617	5,300	12,000	12,000
Intergovernmental Income	-	-	-	-
Fees & Memberships	-	-	-	-
Merchandise Sales	-	-	-	-
Food & Beverage Sales	-	-	-	-
Miscellaneous Receipts	-	-	-	-
Program Revenues	-	-	-	-
Other Sources of Financing	 -	-	-	
TOTAL REVENUES	\$ 893,269	\$ 725,300	\$ 785,152	\$ 662,000
EXPENSES:				
Employee Costs	\$ 756,401	\$ 794,000	\$ 725,000	\$ 750,000
Utilities	-	-	-	-
Professional Services	-	-	-	-
Repairs, Maintenance & Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	-	-	-	-
Debt & Other Financing	-	-	-	-
TOTAL EXPENSES	\$ 756,401	\$ 794,000	\$ 725,000	\$ 750,000
NET INCOME (LOSS)	\$ 136,868	\$ (68,700)	\$ 60,152	\$ (88,000)
BEGINNING FUND BALANCE	 562,074	665,891	698,942	759,094
ENDING FUND BALANCE	\$ 698,942	\$ 597,191	\$ 759,094	\$ 671,094

FOX VALLEY PARK DISTRICT FICA FUND



	2018		2019		2019		2020	
	 Actual		Budget		Projected		Proposed	
REVENUES:								
Taxes	\$ 540,598	\$	881,000	\$	882,000	\$	960,000	
Rental Income	-		-		-		-	
Investment Income	7,623		4,800		5,000		5,000	
Intergovernmental Income	-		-		-		-	
Fees & Memberships	-		-		-		-	
Merchandise Sales	-		-		-		-	
Food & Beverage Sales	-		-		-		-	
Miscellaneous Receipts	-		-		-		-	
Program Revenues	-		-		-		-	
Other Sources of Financing	 -		-		-		-	
TOTAL REVENUES	\$ 548,221	\$	885,800	\$	887,000	\$	965,000	
EXPENSES:								
Employee Costs	\$ 740,632	\$	831,000	\$	825,000	\$	904,612	
Utilities	-		-		-		-	
Professional Services	-		-		-		-	
Repairs, Maintenance & Supplies	-		-		-		-	
Miscellaneous	-		-		-		-	
Capital Expenditures	-		-		-		-	
Debt & Other Financing	-		-		-		-	
TOTAL EXPENSES	\$ 740,632	\$	831,000	\$	825,000	\$	904,612	
NET INCOME (LOSS)	\$ (192,411)	\$	54,800	\$	62,000	\$	60,388	
BEGINNING FUND BALANCE	 515,757		264,393		323,346		385,346	
ENDING FUND BALANCE	\$ 323,346	\$	319,193	\$	385,346	\$	445,734	

FOX VALLEY PARK DISTRICT AUDIT FUND





	2018	2019		2019		2020	
	 Actual		Budget		Projected		Proposed
REVENUES:							
Taxes	\$ 71,633	\$	32,000	\$	57,548	\$	20,000
Rental Income	-		-		-		-
Investment Income	3		-		200		200
Intergovernmental Income	-		-		-		-
Fees & Memberships	-		-		-		-
Merchandise Sales	-		-		-		-
Food & Beverage Sales	-		-		-		-
Miscellaneous Receipts	-		-		-		-
Program Revenues	-		-		-		-
Other Sources of Financing	 -		-		-		-
TOTAL REVENUES	\$ 71,636	\$	32,000	\$	57,748	\$	20,200
EXPENSES:							
Employee Costs	-		-		-		-
Utilities	-		-		-		-
Professional Services	30,690		52,500		39,000		51,000
Repairs, Maintenance & Supplies	-		-		-		-
Miscellaneous	-		-		-		-
Capital Expenditures	-		-		-		-
Debt & Other Financing	-		-		-		-
TOTAL EXPENSES	\$ 30,690	\$	52,500	\$	39,000	\$	51,000
NET INCOME (LOSS)	\$ 40,946	\$	(20,500)	\$	18,748	\$	(30,800)
BEGINNING FUND BALANCE	 25,972		55,688		66,918		85,666
ENDING FUND BALANCE	\$ 66,918	\$	35,188	\$	85,666	\$	54,866

FOX VALLEY PARK DISTRICT LAND CASH FUND



	2018		2019		2019		2020	
	Actual		Budget		Projected		Proposed	
REVENUES:								
Taxes	\$	-	\$	-	\$	-	\$	-
Rental Income		-		-		-		-
Investment Income		25,077		10,500		26,000		26,000
Intergovernmental Income		151,368		-		259,765		-
Fees & Memberships		-		-		-		-
Merchandise Sales		-		-		-		-
Food & Beverage Sales		-		-		-		-
Miscellaneous Receipts		-		-		-		-
Program Revenues		-		-		-		-
Other Sources of Financing		-		-		-		-
TOTAL REVENUES	\$	176,445	\$	10,500	\$	285,765	\$	26,000
EXPENSES:								
Employee Costs	\$	-	\$	-	\$	-	\$	-
Utilities		-		-		-		-
Professional Services		-		-		-		250,000
Repairs, Maintenance & Supplies		-		-		-		-
Miscellaneous		-		-		-		-
Capital Expenditures		1,042		-		-		55,000
Debt & Other Financing		-		-		-		
TOTAL EXPENSES	\$	1,042	\$	-	\$	-	\$	305,000
NET INCOME (LOSS)	\$	175,403	\$	10,500	\$	285,765	\$	(279,000)
BEGINNING FUND BALANCE		1,434,222		1,446,180		1,609,625		1,895,390
ENDING FUND BALANCE	\$	1,609,625	\$	1,456,680	\$	1,895,390	\$	1,616,390

FOX VALLEY PARK DISTRICT CAPITAL DEVELOPMENT FUND

2020 Budget



Name		2018 Actual	2019 Budget	2019 Projected	ı	2020 Proposed
Rental Income 93,796 35,000 93,000 90,000 Intergovernmental Income 93,796 35,000 93,000 90,000 Intergovernmental Income 232,127 40,000 20,744 - Fees & Memberships - Merchandise Sales - Food & Beverage Sales - Miscellaneous Receipts 167,535 - Program Revenues - Other Sources of Financing - TOTAL REVENUES \$493,458 75,000 142,891 \$90,000 EXPENSES: Employee Costs Utilities Professional Services 3,079,203 - Repairs, Maintenance & Supplies Miscellaneous Capital Expenditures	REVENUES:		<u> </u>	•		•
Investment Income	Taxes	\$ -	\$ -	\$ -	\$	-
Intergovernmental Income 232,127 40,000 20,744	Rental Income	-	-	-		-
Fees & Memberships	Investment Income	93,796	35,000	93,000		90,000
Merchandise Sales -	Intergovernmental Income	232,127	40,000	20,744		-
Food & Beverage Sales	Fees & Memberships	-	-	-		-
Miscellaneous Receipts 167,535 29,147 - 1	Merchandise Sales	-	-	-		-
Program Revenues -	Food & Beverage Sales	-	-	-		-
Other Sources of Financing TOTAL REVENUES -	Miscellaneous Receipts	167,535	-	29,147		-
EXPENSES: Semployee Costs Semployee Costs<	Program Revenues	-	-	-		-
EXPENSES: Employee Costs \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	Other Sources of Financing	-	-	-		-
Employee Costs	TOTAL REVENUES	\$ 493,458	\$ 75,000	\$ 142,891	\$	90,000
Utilities -	EXPENSES:					
Professional Services 3,079,203 - 200 - Repairs, Maintenance & Supplies - - - - - Miscellaneous -	Employee Costs	\$ -	\$ -	\$ -	\$	-
Repairs, Maintenance & Supplies -	Utilities	-	-	-		-
Miscellaneous - <	Professional Services	3,079,203	-	200		-
Capital Expenditures 1,570,434 2,775,000 2,425,258 746,400 Debt & Other Financing - <td>Repairs, Maintenance & Supplies</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td>	Repairs, Maintenance & Supplies	-	-	-		-
Debt & Other Financing	Miscellaneous	-	-	-		-
TOTAL EXPENSES \$ 4,649,637 \$ 2,775,000 \$ 2,425,458 \$ 746,400 \$	Capital Expenditures	1,570,434	2,775,000	2,425,258		746,408
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES \$ (4,156,179) \$ (2,700,000) \$ (2,282,567) \$ (656,40) OTHER FINANCING SOURCES (USES): Transfers In TOTAL OTHER FINANCING SOURCES (USES) \$ 3,150,000 \$ 1,800,000 \$ 1,800,000 \$ 2,420,000 NET CHANGE IN FUND BALANCE \$ (1,006,179) \$ (900,000) \$ (482,567) \$ 1,763,590	Debt & Other Financing	 -	-	-		
REVENUES OVER EXPENSES \$ (4,156,179) \$ (2,700,000) \$ (2,282,567) \$ (656,400) OTHER FINANCING SOURCES (USES): 3,150,000 \$ 1,800,000 \$ 1,800,000 \$ 2,420,000 TOTAL OTHER FINANCING SOURCES (USES) \$ 3,150,000 \$ 1,800,000 \$ 1,800,000 \$ 2,420,000 NET CHANGE IN FUND BALANCE \$ (1,006,179) \$ (900,000) \$ (482,567) \$ 1,763,590	TOTAL EXPENSES	\$ 4,649,637	\$ 2,775,000	\$ 2,425,458	\$	746,408
OTHER FINANCING SOURCES (USES): Transfers In TOTAL OTHER FINANCING SOURCES (USES) \$ 3,150,000	EXCESS (DEFICIENCY) OF					
Transfers In 3,150,000 1,800,000 1,800,000 2,420,000 TOTAL OTHER FINANCING SOURCES (USES) \$ 3,150,000 \$ 1,800,000 \$ 1,800,000 \$ 2,420,000 NET CHANGE IN FUND BALANCE \$ (1,006,179) \$ (900,000) \$ (482,567) \$ 1,763,590	REVENUES OVER EXPENSES	\$ (4,156,179)	\$ (2,700,000)	\$ (2,282,567)	\$	(656,408)
TOTAL OTHER FINANCING SOURCES (USES) \$ 3,150,000 \$ 1,800,000 \$ 1,800,000 \$ 2,420,000 NET CHANGE IN FUND BALANCE \$ (1,006,179) \$ (900,000) \$ (482,567) \$ 1,763,59	OTHER FINANCING SOURCES (USES):					
NET CHANGE IN FUND BALANCE \$ (1,006,179) \$ (900,000) \$ (482,567) \$ 1,763,59	Transfers In	3,150,000	1,800,000	1,800,000		2,420,000
	TOTAL OTHER FINANCING SOURCES (USES)	\$ 3,150,000	\$ 1,800,000	\$ 1,800,000	\$	2,420,000
BEGINNING FUND BALANCE 6,974,375 5,401,922 5,968,196 5,485,629	NET CHANGE IN FUND BALANCE	\$ (1,006,179)	\$ (900,000)	\$ (482,567)	\$	1,763,592
	BEGINNING FUND BALANCE	6,974,375	5,401,922	5,968,196		5,485,629
ENDING FUND BALANCE \$ 5,968,196 \$ 4,501,922 \$ 5,485,629 \$ 7,249,22	ENDING FUND BALANCE	\$ 5,968,196	\$ 4,501,922	\$ 5,485,629	\$	7,249,221

FOX VALLEY PARK DISTRICT 2019 G.O. BOND CAPITAL FUND

2020 Budget



	2018	2019		2019		2020
	Actual	Budget		Projected		Proposed
REVENUES:						
Taxes	\$ -	\$ -	\$	-	\$	-
Rental Income	-	-		-		-
Investment Income	-	-		500		-
Intergovernmental Income	-	-		-		-
Fees & Memberships	-	-		-		-
Merchandise Sales	-	-		-		-
Food & Beverage Sales	-	-		-		-
Miscellaneous Receipts	=	-		-		-
Program Revenues	=	=		-		-
Other Sources of Financing	 -	2,000,000		3,466,795		
TOTAL REVENUES	\$ -	\$ 2,000,000	\$	3,467,295	\$	-
EXPENSES:						
Employee Costs	\$ -	\$ -	\$	-	\$	-
Utilities	-	-		-		-
Professional Services	-	-		27,700		-
Repairs, Maintenance & Supplies	-	-		-		-
Miscellaneous	-	-		-		-
Capital Expenditures	-	-		-		-
Debt Service	-	-		-		-
TOTAL EXPENSES	\$ -	\$ -	\$	27,700	\$	-
NET INCOME (LOSS)	\$ -	\$ 2,000,000	\$	3,439,595	\$	-
BEGINNING FUND BALANCE	_	-				3,439,595
ENDING FUND BALANCE	\$ -	\$ 2,000,000	\$	3,439,595	\$	3,439,595

FOX VALLEY PARK DISTRICT 2017 G.O. BOND CAPITAL FUND

2020 Budget



	2018 Actual	2019 Budget	2019 Projected	2020 Proposed
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Rental Income	-	-	-	-
Investment Income	48,520	12,300	31,000	5,000
Intergovernmental Income	-	-	-	-
Fees & Memberships	-	-	-	-
Merchandise Sales	-	-	-	-
Food & Beverage Sales	-	-	-	-
Miscellaneous Receipts	400	-	-	-
Program Revenues	-	-	-	-
Other Sources of Financing	 -	-	-	
TOTAL REVENUES	\$ 48,920	\$ 12,300	\$ 31,000	\$ 5,000
EXPENSES:				
Employee Costs	\$ -	\$ -	\$ -	\$ -
Utilities	-	-	-	-
Professional Services	-	-	-	-
Repairs, Maintenance & Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Capital Expenditures	341,156	600,000	408,904	1,050,000
Debt Service	-	-	-	-
TOTAL EXPENSES	\$ 341,156	\$ 600,000	\$ 408,904	\$ 1,050,000
NET INCOME (LOSS)	\$ (292,236)	\$ (587,700)	\$ (377,904)	\$ (1,045,000)
BEGINNING FUND BALANCE	 3,200,813	2,911,116	2,908,577	2,530,673
ENDING FUND BALANCE	\$ 2,908,577	\$ 2,323,416	\$ 2,530,673	\$ 1,485,673

FOX VALLEY PARK DISTRICT 2015A G.O. BOND CAPITAL FUND





	2018 Actual		2019 2019 Budget Projected			2020 Proposed	
REVENUES:							
Taxes	\$	-	\$ -	\$	-	\$	-
Rental Income		-	-		-		-
Investment Income		30,789	-		2,000		-
Intergovernmental Income		759,924	-		-		-
Fees & Memberships		-	-		-		-
Merchandise Sales		-	-		-		-
Food & Beverage Sales		-	-		-		-
Miscellaneous Receipts		-	-		-		-
Program Revenues		-	-		-		-
Other Sources of Financing		-	-		-		
TOTAL REVENUES	\$	790,713	\$ -	\$	2,000	\$	-
EXPENSES:							
Employee Costs	\$	-	\$ -	\$	-	\$	-
Utilities		-	-		-		-
Professional Services		-	-		-		-
Repairs, Maintenance & Supplies		-	-		-		-
Miscellaneous		-	-		-		-
Capital Expenditures		2,400,730	-		162,501		1,189,500
Debt Service		-	-		-		-
TOTAL EXPENSES	\$	2,400,730	\$ -	\$	162,501	\$	1,189,500
EXCESS (DEFICIENCY)							
OF REVENUES OVER EXPENSES	\$	(1,610,017)	\$ -	\$	(160,501)	\$	(1,189,500)
OTHER FINANCING SOURCES (USES):							
Issuance of Bonds	\$	-	\$ -	\$	-	\$	-
Premium on Issuance		-	-		-		
TOTAL OTHER FINANCING SOURCES (USES)	\$	-	\$ -	\$	-	\$	-
NET CHANGE IN FUND BALANCE	\$	(1,610,017)	\$ -	\$	(160,501)	\$	(1,189,500)
BEGINNING FUND BALANCE		3,033,587	-		1,423,570		1,263,069
ENDING FUND BALANCE	\$	1,423,570	\$ -		1,263,069	\$	73,569

FOX VALLEY PARK DISTRICT DEBT SERVICE FUND 2020 Budget



	2018 Actual		2019 Budget		2019 Projected	1	2020 Proposed
REVENUES:	 Actual		buuget		riojecteu		rioposeu
Taxes	\$ 7,186,588	\$	5,910,925	\$	5,968,957	\$	6,644,279
Rental Income	-	·	-	•	-	•	-
Investment Income	57,424		10,600		24,100		12,700
Intergovernmental Income	8,145		-		-		-
Fees & Memberships	-		-		-		-
Merchandise Sales	-		-		-		-
Food & Beverage Sales	-		-		-		-
Miscellaneous Receipts	-		-		-		-
Program Revenues	-		-		-		-
Other Sources of Financing	-		-		-		-
TOTAL REVENUES	\$ 7,252,157	\$	5,921,525	\$	5,993,057	\$	6,656,979
EXPENSES:							
Employee Costs	\$ -	\$	-	\$	-	\$	-
Professional Services	3,819		5,000		1,000		4,000
Capital Expenditures	-		-		-		-
Debt Service	7,777,251		6,114,989		6,244,839		6,853,655
TOTAL EXPENSES	\$ 7,781,070	\$	6,119,989	\$	6,245,839	\$	6,857,655
EXCESS (DEFICIENCY) OF							
REVENUES OVER EXPENSES	\$ (528,913)	\$	(198,464)	\$	(252,782)	\$	(200,676)
OTHER FINANCING SOURCES (USES):							
Transfers In	\$ 479,850	\$	204,063	\$	204,063	\$	209,375
Transfers (Out)	(57,673)		(11,000)		(17,000)		(13,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 422,177	\$	193,063	\$	187,063	\$	196,375
NET CHANGE IN FUND BALANCE	\$ (106,736)	\$	(5,401)	\$	(65,719)	\$	(4,301)
BEGINNING FUND BALANCE	 585,889		498,955		479,153		413,434
ENDING FUND BALANCE	\$ 479,153	\$	493,554	\$	413,434	\$	409,133

Fox Valley Park District Changes in Fund Balance

Fund	Fund Balance at 12/31/18	Projected Net Income (Loss) 12/31/19	Estimated Fund Balance 12/31/19	Budgeted Net Income (Loss) 12/31/20	Estimated Fund Balance 12/31/20	Fund Balance Goal Level > 3 Months	Variance Favorable (Unfav)	Fund Balance Goal Level < 6 Months	Variance Favorable (Unfav)	2020 Budgeted Exp	(12 Month Calc) Monthly Expense	Estimated Fund Balance in Months
Corporate	7,679,355	581,571	8,260,926	(2,036,146)	6,224,780	1,781,535	4,443,245	3,563,070	2,661,710	7,126,140	593,845	10.48
Liability	(17,693)	136,005	118,312	204,250	322,562	137,000	185,562	274,000	48,562	548,000	45,667	7.06
Recreation	6,481,651	(721,246)	•	444,935	6,205,340	3,446,989	2,758,351	6,893,979	(688,639)	•	1,148,996	5.40
Museum	1,397,728	(189,150)		17,208	1,225,786	476,819	748,967	953,638	272,149	1,907,275	158,940	7.71
Police and Security	809,279	249,337	1,058,616	(649,472)	409,144	173,093	236,051	346,186	62,958	692,372	57,698	7.09
Special Recreation	757,106	241,042	998,148	(395,172)	602,976	265,102	337,875	530,203	72,773	1,060,406	88,367	6.82
IMRF	698,942	60,152	759,094	(88,000)	671,094	187,500	483,594	375,000	296,094	750,000	62,500	10.74
Social Security (FICA)	323,346	62,000	385,346	60,388	445,734	226,153	219,581	452,306	(6,572)	904,612	75,384	5.91
Audit	66,918	18,748	85,666	(30,800)	54,866	12,750	42,116	25,500	29,366	51,000	4,250	12.91
**Aquatics	(869,444)	(945,489)	(945,489)	(885,793)	(885,793)	200,000	(1,085,793)	200,000	(1,085,793)			
Orchard Valley GC	213,280	(238,414)	(25,134)	(100,916)	(126,050)	N/A	N/A	N/A	N/A			
Debt Service	479,153	(65,719)	413,434	(4,301)	409,133	N/A	N/A	N/A	N/A			
Total Non-Capital Funds	18,019,621	(811,163)	18,077,902	(3,463,819)	15,559,572							
Fox Bend Proceeds	1,072,682	18,450	1,091,132	20,350	1,111,482	N/A	N/A	N/A	N/A			
Land Cash	1,609,625	285,765	1,895,390	(279,000)	1,616,390	N/A	N/A	N/A	N/A			
Capital Development	5,968,196	(482,567)	5,485,629	1,763,592	7,249,221	N/A	N/A	N/A	N/A			
2015 GO Bonds	1,423,570	(160,501)	1,263,069	(1,189,500)	73,569	N/A	N/A	N/A	N/A			
2017 GO Bonds	2,908,577	(377,904)	2,530,673	(1,045,000)	1,485,673							
2019 GO Bonds	-	3,439,595	3,439,595	-	3,439,595							
Total Capital Funds	12,982,650	2,722,838	15,705,488	(729,558)	14,975,930	-						
Total Budgeted Funds	\$ 31,002,271	\$ 1,911,675	\$ 33,783,390	\$ (4,193,377)	\$ 30,535,502	. :						
*Per the agreement with the (City of Aurora, at th	e end of the vea	r fund halance is t	o equal \$200K								

^{*}Per the agreement with the City of Aurora, at the end of the year fund balance is to equal \$200K

SCHEDULE OF FUNDING DUE FROM OTHER AGENCIES	5	Grant ID	Grant	Total Project	Due from the State
Name of Program	Name of Grant	Number	Awarded	Expense	of Illinois
Open Space Lands Acquisition and Development	Copley I Park	OS 14-1880	400,000	807,656	400,000
Park and Recreational Facility Construction Grant Program	Prisco Fitness Expansion	PARC 14-033	2,000,000	4,251,679	2,000,000
		Total	\$ 2,400,000 \$	5 5,059,335	\$ 2,400,000



Changes in Fund Balance

2020 Budget

Definitions

Fund balance is defined as the difference between assets and liabilities reported in a governmental fund. Governmental funds are generally used to account for tax-supported activities, as opposed to proprietary funds which operate in a financial model to recover all costs. Governmental funds typically consist of the General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds. These are defined as follows:

- Corporate Fund used to account for most of the day-to-day operations of the District which are generally financed from property taxes and other general revenues.
- Special Revenue Funds used to account for revenues derived from specific revenue sources which by law are designated to finance particular functions or activities of government.
- Debt Service Fund accounts for the accumulation of resources for, and payment of, general debt principal and interest.
- Capital Projects Funds account for the resources used for the acquisition and/or development of open space, parks, playgrounds, facilities, trails and equipment.

The District has the following governmental funds:

- Corporate Fund.
- Special Revenue Funds comprised of the Recreation Fund, Orchard Valley Golf Course Fund, Museum Fund, Liability Insurance Fund, Illinois Municipal Retirement Fund, Audit Fund, Police and Security Fund, Social Security Fund, Special Recreation Fund and Aquatics Fund.
- Debt Service Fund comprised of the Debt Service Fund.
- Capital Projects Funds comprised of the Land Cash Development Fund, Fox Bend Golf Course Proceeds Fund, 2015A GO Bond Fund, 2017 GO Bond Fund, 2019 GO Bond Fund, and the Capital Development Fund.

In addition, the District has one Internal Service Fund that is comprised of the Employee Benefits Fund and the Other Postemployment Benefits fund and is classified as a Proprietary Fund. This Internal Service Fund accounts for the district's health insurance activities. The District is 95% fully insured in 2019 which is a savings of approximately \$1.2 million dollars in the first year.

Fund Balance Changes – Major Funds

Listed below is a description of funds that are expecting a change more than 10% in fund balance for the fiscal year 2020.

<u>General Fund</u> – the Corporate Fund is budgeted to experience a reduction in fund balance at the end of the budget year by \$2,036,146 or 24.6%. This decrease is due to an allowable transfer out to the fund to the Capital Development Fund for future equipment purchases, facility improvements and to fund future costs. Additionally, the reduction in fund balance better aligns the ending fund balance with the fund balance goals of the District.

<u>Recreation Fund</u> – the Recreation Fund is projected to have an excess in revenues over expenses. This is primarily due to an increase in recreation revenue and an increase in the allocation of property taxes. To aid in the control of the fund balance for this fund there is not a transfer out for capital needs, this is the first year in many years that the transfer is not budgeted.

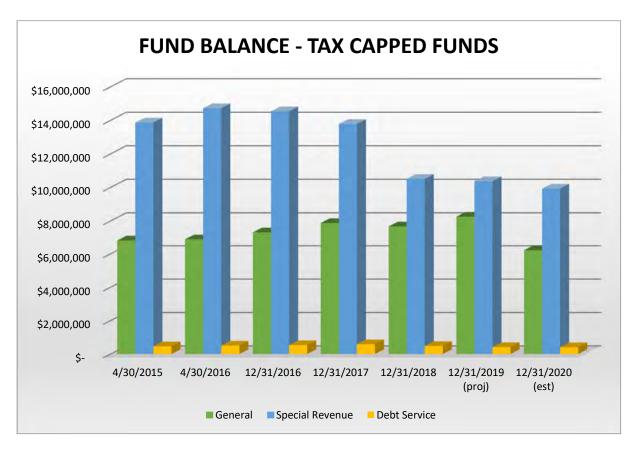
Orchard Valley Golf Course Fund – the Golf Course is budgeting a deficit in fund balance of \$126,050. As mentioned previously, beginning January 1, 2010, the District entered into an agreement with the Billy Casper Golf Management Company (BCG) to operate the Orchard Valley Golf Course and Restaurant. This agreement has been modified to aid in the management of a declining golf industry. The District is still responsible for on-going expenses to maintain the facility. The District does have funds in the Fox Bend Proceeds Fund if necessary.

<u>Capital Development Fund</u> – the fund balance is expected to increase by \$2,420,000 or 32.1% due to the transfers in from the Corporate and Recreation funds and less budgeted expenditures. The District has built up fund balance for future capital project needs. This fund will continue to maintain a strong fund balance for future capital needs.

Fund Balance Changes – Non-major Funds

The aggregate fund balance of the non-major funds is budgeted to decrease by \$3,336,562 or less than 25.5%.





Description

Illinois law caps the amount of taxing bodies annual property tax extension increases. This chart represents the fund balances in each of the District's three groups of funds (General, Special Revenue and Debt Service) subject to legal tax caps.

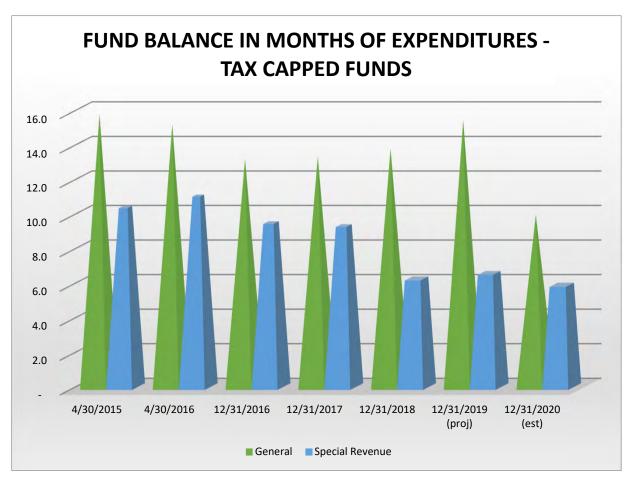
2016* is the eight month short year ending December 31, 2016.

Special Revenue funds are made up of the Recreation, Museum, Illinois Municipal Retirement (IMRF), Insurance, Audit, Police, Social Security (FICA) and Fox Valley Special Rec Association (FVSRA) Funds.

Analysis

The declining fund balance in the General and Special Revenue funds is a result of a change in District policy. The District is intentionally drawing down these balances in order to comply with the policy, which is intended to bring the District in line with the Government Finance Officer Association best-practice recommendations. The District is using investment in capital project funds for maintenance and repairs as the primary mechanism to gradually draw down fund balances.





Description

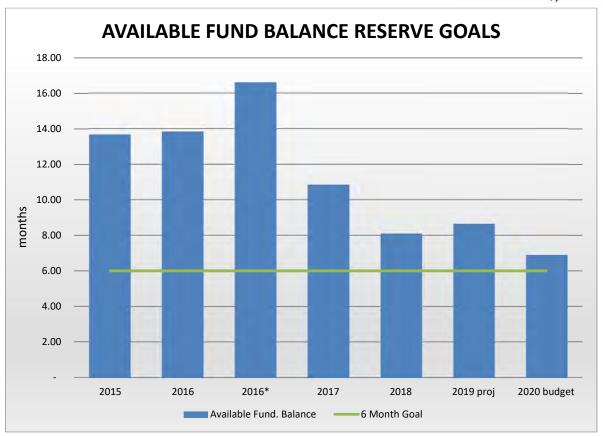
This chart represents the number of months the District could operate if financing its expenditures only with existing fund balances.

12/31/2016 is the eight month short year ending December 31, 2016.

Analysis

The District is gradually drawing down the number of months of reserves in order to comply with the changes made to its Fund Balance policy, which was updated to align with best practices set forth by the Government Finance Officer's Association. The District's goal is to maintain fund balances of no more than six months of operating expenditures. The District is accomplishing this drawdown by transferring excess fund balance for use on various capital projects and asset replacements/maintenance.





Description

This chart represents the combined available fund balance for the District's General and Recreation funds. Available fund balance (current assets less current liabilities less restricted portion of the Fund Balance) is a measure of accumulated financial resources available for discretionary use and determines the District's ability to respond to opportunities and emergencies. It also is an important consideration in how the District finances capital projects; use of fund balance precludes the need to raise capital via issuing debt .

2016* is the eight month short year ending December 31, 2016. The short year serves as a transition to a calendar fiscal year in 2017.

Analysis

The District maintains a Fund Balance Policy of no less than three months and at or near six months of operating expenditures in Fund balance. The District is currently drawing down the months of capital expenditures of fund balance to be in accordance with the guidelines set for in the Fund Balance Policy and to follow the best practices set forth by the Government Finance Officers Association. The drawdown in fund balance is gradual as the District takes a conservative approach in not dramatically drawing down fund balance all in one year. The drawdown is accomplished by transferring excess fund balance to the Capital Development fund for maintenance of our existing assets as well as the replacement of existing aging vehicles and equipment. Capital is also being charged directly to the operating fund in order to bring the balances within the three to six month range.





Executive Department

Program Description

The Executive Director is the chief administrative officer of the Park District (the "District") and is responsible for implementation of District policy and the overall management of the District's parks and recreation system. The Executive Department is responsible for the day to day operations of the District.

The Executive Director is appointed by a seven-member Board of Commissioners. The primary function of the Executive Director is to carry out the District's statutory responsibilities and to enact and follow the policies adopted by the District's Board of Commissioners (the "Board"). He/she is the administrative head of all department heads and divisions of the District and has the authority to approve all District procedures. The Executive Director is responsible for determining if these procedures are in compliance with our policies and all goals and objectives of the District. In addition, this position is the in charge of recreation programming, personnel management, facility development and business management. The Executive Director is the official intermediary for all communications between the employees of the District and the Board.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	3.0	3.7	3.0
Part-time Equivalents	0.4	0.3	0.3
Total Full-time Equivalents	3.4	4.0	3.3
Full-time Head Count	3.0	4.0	3.0
Part-time Head Count	3.0	3.0	3.0
Total Head Count	6.0	6.0	6.0

FY 2019 Accomplishments

- Partner an agreement for a new park at the former Copley Hospital site for an underserved area on the east of Aurora with the City of Aurora and a private partnership.
- Securing OSLAD (Open Space Lands Acquisition and Development) grant for \$285,000 of the \$571,000 to build the park.
- Continue to secure Capital Development funds to minimize risk and debt for capital projects.

- Recipient of the IAPD (Illinois Association of Park Districts) "Best of the Best" award for Arts in the Park.
- Increased trail connectivity at Stuarts Sports Complex in the Montgomery area.
- Modified and secured lease agreement with Billy Casper Golf for the Orchard Valley Golf Course.
- Developed partnership with Paramount School of Performing Arts for the District Summer Camp program.
- Increased climate control system to aid in efficiency.
- Host district-wide clean up day with the support of the Kiwanis Club.
- Awarded the Delia Nila Basile Award for leadership and dedication to advance, promote and enhance the impact of the Aurora Hispanic Advisory Board.
- Continue to implement active military on-leave fitness pass.
- Collaborate with City of Aurora for National Night Out with activities and representatives in six district sites.
- Partnered and established agreement with Aurora University for Stuart Sports Complex athletic field usage.
- Establishment of sales force to increase a declining membership revenue.
- Issuance of \$3.4 million General Obligation Bond at a favorable rate of 1.6%.
- Re-structuring of positions to more effectively serve our patrons and minimize cost in some areas of the District.
- Awarded the Partnership Award for the Companeros en Salud in recognition of contributors to the Latino/Hispanic community.

Short-Term Goals

- Achieve Distinguished Accreditation Agency status with the Illinois Association of Park Districts and the Illinois Park and Recreation Association.
- Continue to increase trail connectivity in the District.
- Find new ways to attract more diverse employees.
- Complete the required data collection and entry for the National Recreation and Park Association (NRPA) PRORAGIS benchmarking and software system which will allow us to compare our operations to similar sized agencies nationwide.
- Review and update key strategies and goals in the development of a Strategic Plan to ensure alignment with the District's mission and vision.
- Continue to partner with Aurora School District 129 for all-inclusive (ADA) playground at Hope Wall School.
- Re-evaluation of marketing positions to best utilize communications and analytics of our participants.
- Continue "clean energy" initiative throughout the District.
- Add milkweed and other plants to district sites for further aid in butterfly production.
- Evaluate locations and funding for additional splash pads throughout the District.
- Continue to recognize the partnership opportunities in the community and form further relationships.

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Long-Term Goals

- Continue to modify and evaluate the Strategic Plan.
- Develop further funding plans for replacement of capital assets.
- Provide diverse and inclusive recreation programs, services and events to meet our patrons needs.
- Continue to foster a safe work environment for employees and patrons that encourages collaboration and professional growth.
- Establish a consistent debt service guideline.
- Improve environmentally sustainable practices.
- Continue to maintain transparent practices.



Finance and Administration Department

Program Description

The Finance Department is responsible for the effective management of the District's financial activity and provides support services to all of the District's departments and divisions through Finance and Accounting, Employee Human Services, Risk Management and Customer Service. The Finance and Administration Department major responsibilities include: financial and budgetary policy development, long-term financing and cash management, customer service, payroll, purchasing, accounts payable and receivables, administers personnel policies, recruits applicants for employment, assists in selecting and hiring employees, develops and conducts training programs, monitors compliance with applicable state and federal lows and regulations, assist and oversees risk management programs, develops, implements and complies with all safety programs. Other duties include providing analytical support, accounting and budgeting advice to departments, is responsible for the effective management of the District's financial activity and provides support services to all of the District's departments and divisions.

Major functions include:

- Budget development, planning and management
- Tax levy preparation
- Establishing and maintaining internal control policies and procedures
- Compliance and processing in house payroll
- Cash management
- Financial and human resource compliance with laws, regulations and policies
- Health insurance
- Procurement
- Debt service administration and management
- Preparation of the Comprehensive Annual Financial Report
- Benefit processing
- Accounts payable processing
- Development of personnel policies
- Employee advocacy
- Administration of compensation plans
- Updating job descriptions and annual evaluations
- Assistance with recruitment, selection and hiring

 Responsibility for the district-wide formulation, implementation and monitoring of safety and risk management procedures, loss prevention, insurance issues, accident reporting and investigation and safety training

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	11.8	10.1	10.0
Part-time Equivalents	0 .4	0.5	0.5
Total Full-time Equivalents	12.2	10.6	10.5
Full-time Head Count	12.0	10.0	10.0
Part-time Head Count	1.0	2.0	2.0
Total Head Count	13.0	12.0	12.0

FY 2019 Accomplishments

- Coordinated the issuance of General Obligation Bonds for \$3.4 million with a favorable interest rate of 1.6% interest.
- Received the Government Finance Officers Association Distinguished Budget
 Presentation award for the eighth consecutive year. Less than one-half of 1% of
 government agencies receive this award.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the twenty-first consecutive year.
- Received GFOA (Government Finance Officers Association) Popular Annual Finance Report for the first year.
- Received no Management Letter comments or recommendations for improvements from the Auditors.
- Implemented the Kronos Timesheet upgrade.
- Implemented the Munis software upgrade.
- Researched and selected an on-boarding software for implementation in the Human Resources suite.
- Completed credit card transition into the registration software to lower costs and become PCI (Peripheral Component Interconnect) compliant and reduce risk to the District by use of chip transactions.

Short-Term Goals

- Implement the Human Resources On-Boarding through Munis.
- Identify changes in accounting standards; review and monitor appropriate reporting methods of fund balance.

- Evaluate multi-year plans for appropriate fund balances.
- Revise the employee performance form based on input from employees and best practices in the industry
- Update all procedures and evaluate training needs to enhance employee efficiencies in financial software.

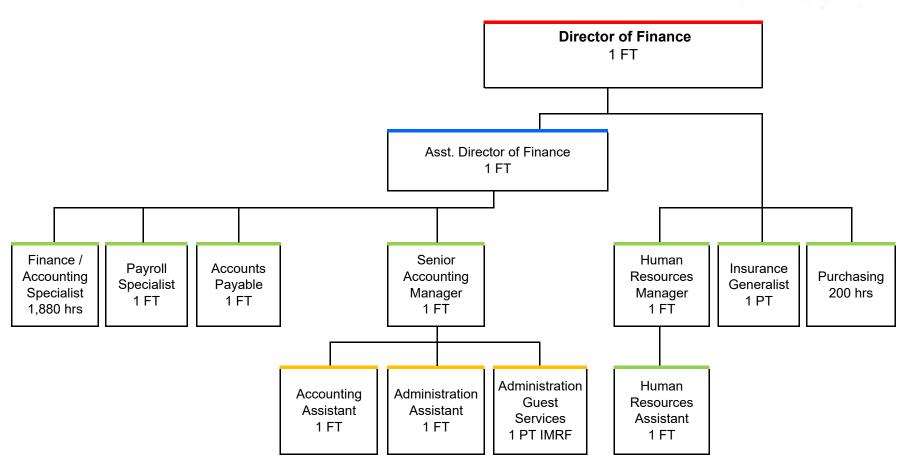
Long-Term Goals

- Review and evaluate all job descriptions
- Refine multi-year budgets for operating, capital and personnel costs to ensure future and continued adequate fund balances
- Explore options for future long-term debt financing alternatives to fund future capital projects
- Monitor ongoing bond issues for favorable refinancing options

Organizational Chart



Finance and Administration



	FULL-TIME SALARY RANGES FOR 2020 BUDGET YEAR						
		Pr	oposed Rang	ges			
GRADE	POSITION TITLE	MIN	MID	MAX			
30	Director of Finance	\$92,000	\$115,000	\$137,000			
30	Director of Planning, Development & Grants	\$92,000	\$115,000	\$137,000			
29	Chief of Police & Public Safety	\$85,000	\$105,000	\$130,000			
29	Director of Information Technology	\$85,000	\$105,000	\$130,000			
29	Director of Marketing & Communications	\$85,000	\$105,000	\$130,000			
29	Director of Operations	\$85,000	\$105,000	\$130,000			
29	Director of Recreation	\$85,000	\$105,000	\$130,000			
28	Assistant Director of Finance	\$68,000	\$85,000	\$102,000			
27	Superintentendent of Facility Maintenance	\$66,500	\$83,000	\$99,500			
27	Assistant Director of Operations - Parks	\$66,500	\$83,000	\$99,500			
27	IT Manager	\$66,500	\$83,000	\$99,500			
27	Manager of Human Resources	\$66,500	\$83,000	\$99,500			
27	Superintendent of Social Equity & Community Engagement	\$66,500	\$83,000	\$99,500			
27	Deputy Chief	\$66,500	\$83,000	\$99,500			
27	Superintendent of Revenue Facilities	\$66,500	\$83,000	\$99,500			
26	Director of Development	\$56,000	\$68,500	\$83,500			
26	Buildings & Grounds Manager For Museum Properities	\$56,000	\$68,500	\$83,000			
26	Marketing and Digital Communications Manager	\$56,000	\$68,500	\$83,500			
26	Facility Manager (Eola, Prisco, VAC)	\$56,000	\$68,500	\$83,500			
26	Manager of Blackberry & Early Childhood Educ.	\$56,000	\$68,500	\$83,500			
25	Community Outreach Manager	\$52,000	\$65,000	\$81,000			
25	Facilities & Trades Manager	\$52,000	\$65,000	\$81,000			
25	Manager of Arboriculture, IPM & Lakes	\$52,000	\$65,000	\$81,000			
25	Public Relations and Content Strategist	\$52,000	\$65,000	\$81,000			
25	Red Oak Nature Center Manager	\$52,000	\$65,000	\$81,000			
25	Senior Accounting Manager	\$52,000	\$65,000	\$81,000			
25	Superintendent of Golf & Athletic Turf	\$52,000	\$65,000	\$81,000			
25	Fox Fitness Manager	\$52,000	\$65,000	\$81,000			
24	Creative Services Manager	\$46,000	\$57,500	\$70,000			
24	Assistant Aquatics Manager	\$46,000	\$57,500	\$70,000			
24	Aquatics Manager	\$46,000	\$57,500	\$70,000			
24	Network Administrator	\$46,000	\$57,500	\$70,000			
24	Athletics Operations & Tournment Manager	\$46,000	\$57,500	\$70,000			
24	Sponsorship & Bus. Development Specialist	\$46,000	\$57,500	\$70,000			
24	Tennis Manager	\$46,000	\$57,500	\$70,000			
23	Aquatics Maintenance Supervisor	\$44,000	\$54,000	\$66,000			
23	Custodial Maintenance Supervisor	\$44,000	\$54,000	\$66,000			
23	Fox Fitness- Group Exercise Supervisor	\$44,000	\$54,000	\$66,000			
23	Fox Fitness-Membership Service Manager	\$44,000	\$54,000	\$66,000			
23	Fox Fitness- Fitness Supervisor	\$44,000	\$54,000	\$66,000			
23	Pre-School Supervisor	\$44,000	\$54,000	\$66,000			
24	Finance & Accounting Specialist	\$44,000	\$54,000	\$66,000			
23	Payroll Specialist	\$44,000	\$54,000	\$66,000			
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23	Executive Assistant	\$44,000	\$54,000	\$66,000	
23	Horticulture & Natural Areas Supervisor	\$44,000	\$54,000	\$66,000	
23	Operations Administrative Services Supervisor	\$44,000	\$54,000	\$66,000	
23	Park Grounds Supervisor (West, East)	\$44,000	\$54,000	\$66,000	

FULL-TIME SALARY RANGES FOR 2020 BUDGET YEAR

GRADE POSITION TITLE MIN MID MAXAVA 22 Operations Analyst/GIS Coordinator \$41,600 \$51,000 \$62,000 22 Outdoor Athletics Coordinator \$41,600 \$51,000 \$62,000 23 Athletics Program & Rental Supervisor \$41,600 \$51,000 \$62,000 22 Recreation Supervisor \$41,600 \$51,000 \$62,000 22 Accounting Assistant \$41,600 \$51,000 \$62,000 22 Performing Arts Supervisor BBF \$41,600 \$51,000 \$62,000 22 Rental & Events Supervisor BBF \$41,600 \$51,000 \$62,000 22 Rental & Events Supervisor BBF \$41,600 \$51,000 \$62,000 GRADE POSITION TITLE MIN MID MAX Equivanet Salary for hourly = \$45,760 \$55,120 \$61,144 21 Trades Crew Lead \$22.00 \$26.50 \$31.80 20 HVAC Technician \$20.00 \$24.50 \$29.80 20 HVAC Tec		FULL-TIME SALARY RANGES FOR 2020 BUDGET YEAR					
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20 Fleet Mechanic \$20.00 \$24.50 \$29.80 20 Sr. Facilities & Trades Technician \$20.00 \$24.50 \$29.80 Equivanet Salary for hourly = \$39,520 \$48,880 \$59,280 19 Senior Grounds Maintenance \$19.00 \$23.50 \$28.50 Equivanet Salary for Hourly rate = \$37,440 \$46,800 \$57,200 18 Red Oak Facility Coordinator \$18.00 \$22.50 \$27.50 Equivanet Salary for hourly rate = \$36,400 \$44,408 \$54,080 17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Horticulturist/Natural Areas Specialist \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15 <td>20</td> <td>HVAC Technician</td> <td>\$20.00</td> <td>\$24.50</td> <td>\$29.80</td>	20	HVAC Technician	\$20.00	\$24.50	\$29.80		
20 Sr. Facilities & Trades Technician \$20.00 \$24.50 \$29.80 Equivanet Salary for hourly = \$39,520 \$48,880 \$59,280 19 Senior Grounds Maintenance \$19.00 \$23.50 \$28.50 Equivanet Salary for Hourly rate = \$37,440 \$46,800 \$57,200 18 Red Oak Facility Coordinator \$18.00 \$22.50 \$27.50 Equivanet Salary for hourly rate = \$36,400 \$44,408 \$54,080 17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Horticulturist/Natural Areas Specialist \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	20	Athletics Specialist	\$20.00	\$24.50	\$29.80		
Equivanet Salary for hourly = \$39,520 \$48,880 \$59,280 19 Senior Grounds Maintenance \$19.00 \$23.50 \$28.50 Equivanet Salary for Hourly rate = \$37,440 \$46,800 \$57,200 18 Red Oak Facility Coordinator \$18.00 \$22.50 \$27.50 Equivanet Salary for hourly rate = \$36,400 \$44,408 \$54,080 17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	20	Fleet Mechanic	\$20.00	\$24.50	\$29.80		
19 Senior Grounds Maintenance \$19.00 \$23.50 \$28.50 Equivanet Salary for Hourly rate = \$37,440 \$46,800 \$57,200 18 Red Oak Facility Coordinator \$18.00 \$22.50 \$27.50 Equivanet Salary for hourly rate = \$36,400 \$44,408 \$54,080 17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	20	Sr. Facilities & Trades Technician	\$20.00	\$24.50	\$29.80		
Equivanet Salary for Hourly rate = \$37,440 \$46,800 \$57,200 18 Red Oak Facility Coordinator \$18.00 \$22.50 \$27.50 Equivanet Salary for hourly rate = \$36,400 \$44,408 \$54,080 17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15		Equivanet Salary for hourly =	\$39,520	\$48,880	\$59,280		
18 Red Oak Facility Coordinator \$18.00 \$22.50 \$27.50 Equivanet Salary for hourly rate = \$36,400 \$44,408 \$54,080 17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Horticulturist/Natural Areas Specialist \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	19	Senior Grounds Maintenance	\$19.00	\$23.50	\$28.50		
Equivanet Salary for hourly rate = \$36,400 \$44,408 \$54,080 17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Horticulturist/Natural Areas Specialist \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15		Equivanet Salary for Hourly rate =	\$37,440	\$46,800	\$57,200		
17 Maintenance Level 2 \$17.50 \$21.35 \$26.00 17 Horticulturist/Natural Areas Specialist \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	18	Red Oak Facility Coordinator	\$18.00	\$22.50	\$27.50		
17 Horticulturist/Natural Areas Specialist \$17.50 \$21.35 \$26.00 17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15		Equivanet Salary for hourly rate =	\$36,400	\$44,408	\$54,080		
17 Office Coordinator \$17.50 \$21.35 \$26.00 Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	17	Maintenance Level 2	\$17.50	\$21.35	\$26.00		
Equivanet Salary for hourly rate = \$35,048 \$42,744 \$52,312 16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	17	Horticulturist/Natural Areas Specialist	\$17.50	\$21.35	\$26.00		
16 Accounts Payable Clerk \$16.85 \$20.55 \$25.15 16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	17	Office Coordinator	\$17.50	\$21.35	\$26.00		
16 Garbage Truck Driver/Grounds Maint. \$16.85 \$20.55 \$25.15 16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15		Equivanet Salary for hourly rate =	\$35,048	\$42,744	\$52,312		
16 Grounds Maintenance Level 2 \$16.85 \$20.55 \$25.15	16	Accounts Payable Clerk	\$16.85	\$20.55	\$25.15		
	16	Garbage Truck Driver/Grounds Maint.	\$16.85	\$20.55	\$25.15		
16 Trop Arborist	16	Grounds Maintenance Level 2	\$16.85	\$20.55	\$25.15		
10 Tree Arborist \$16.85 \$20.55 \$25.15	16	Tree Arborist	\$16.85	\$20.55	\$25.15		
16 Trail Maintenance Level 2 \$16.85 \$20.55 \$25.15	16	Trail Maintenance Level 2	\$16.85	\$20.55	\$25.15		
Equivanet Salary for hourly rate = \$34,320 \$42,016 \$51,272		Equivanet Salary for hourly rate =	\$34,320	\$42,016	\$51,272		
15 Administrative Assistant \$16.50 \$20.20 \$24.65	15		\$16.50	\$20.20	\$24.65		
15 Fleet Coordinator \$16.50 \$20.20 \$24.65	15	Fleet Coordinator	\$16.50	\$20.20	\$24.65		
15 Police Records Clerk \$16.50 \$20.20 \$24.65	15	Police Records Clerk	\$16.50	\$20.20	\$24.65		
Equivanet Salary for hourly rate = \$31,512 \$38,480 \$46,800		Equivanet Salary for hourly rate =	\$31,512	\$38,480	\$46,800		
14 Lead Custodian \$15.15 \$18.50 \$22.50	14	Lead Custodian					
Equivanet Salary for hourly rate = \$30,680 \$37,440 \$45,656		Equivanet Salary for hourly rate =					
13 Administration Receptionist \$14.75 \$18.00 \$21.95	13	Administration Receptionist	\$14.75		\$21.95		

13	Facilities & Trades Technician	\$14.75	\$18.00	\$21.95
13	Guest Services Representative	\$14.75	\$18.00	\$21.95
13	Member Services Representative	\$14.75	\$18.00	\$21.95
	Equivanet Salary for hourly rate =	\$29,640	\$36,400	\$44,720
12	Facility Custodian	\$14.25	\$17.50	\$21.50
	Equivanet Salary for hourly rate=	\$20,800	\$22,880	\$24,960
11	FoxFitness- Membership Services Coordinator*	\$10.00	\$11.00	\$12.00

FOX VALLEY PARK DISTRICT

PART-TIME PAY RATES FOR 2020

* ALL RATES WILL BE MODIFIED FOR THE MANDATED MIN. WAGE REQUIREMENTS

	2020 Budget	Year
Administrative/Clerical/Interns/Marketing	Minimum	Maximum
Administrative/District Training Rate	\$9.25	flat rate
Accounting Assistant	\$12.00	\$15.00
Benefits Specialist	\$15.00	\$22.00
IT Support Technician	\$18.00	\$20.00
Marketing Assistant	\$10.00	\$14.00
Marketing Specialist	\$15.00	\$20.00
Parker Mascot (2 hr. minimum/appearance)	\$20.00	flat rate
Recreation Intern (summer) 40 hrs./week	\$9.25	flat rate
Shredder	\$9.25	\$10.00
Work Study Program (AU 150 hours)	unpa	
PT Admin Receptionist (IMRF)	\$12.00	\$16.00
Athletics Staff (Recreation)	Minimum	Maximum
Assistant Boxing Instructor	\$10.00	\$14.00
Concession Worker	\$9.25	\$10.00
Facility Attendent (Open Gym, Field House, Boxing)	\$9.25	\$11.00
Golf Instructor	\$11.00	\$18.00
Karate/Judo Instructors	\$10.00	\$14.00
Scorekeeper	\$9.25	\$11.00
Soccer Instructor	\$10.00	\$14.00
Sports/Fitness Instructor	\$10.00	\$14.00
Stuart Athletic Attendant	\$9.25	\$13.00
Stuart Cart Attendant	\$9.25	\$12.00
Stuart Concessions Attendant	\$9.25	\$12.00
Stuart Concessions Supervisor	\$11.00	\$15.00
T-ball Instructor	\$9.25	\$12.00
Volleyball Instructor	\$10.00	\$14.00
Wrestling Instructor	\$10.00	\$14.00
Track Team Head Coach	\$16.00	\$21.00
Track Team Assistant Coach	\$11.00	\$15.00
MVP Head Coach	\$11.00	\$18.00
MVP Assistant Coach	\$10.00	\$14.00
Aquatics Staff (Recreation)	Minimum	Maximum
Aquatics Cashier/Admissions	\$9.25	\$10.00
Aquatics Manager on Duty (MOD)	\$12.00	\$16.00
Assistant Aquatics Manager	\$15.00	\$21.00
Café Attendant	\$9.25	\$10.00
Café Supervisor	\$12.00	\$16.00
Early AM Lifeguard	\$12.00	\$15.00
Lifeguard Shift Supervisor	\$11.00	\$14.00 \$17.00
Shift Supervisor	\$13.00	\$17.00
Swim Instructor	\$11.00	\$14.00 \$16.00
Swim Lesson Coordinator	\$12.00 \$16.00	\$16.00 \$21.00
Swim Team Assistant Coach Swim Team Head Coach	\$16.00	
SWIIII TEAIII MEAU COACII	\$23.00	\$30.00

	2020 Bud	get Year
Blackberry Farm Staff	Minimum	Maximum
Admissions/Cashier	\$9.25	\$10.00
Animal Caretaker	\$9.25	\$12.00
BBF Blacksmith	\$12.00	\$18.00
BBF Potter	\$12.00	\$18.00
Blackberry Maintenance 1	\$9.25	\$12.00
Blackberry Maintenance 3	\$10.00	\$15.00
Facility Custodian	\$10.00	\$14.00
Guest Services/Rental Assistant	\$10.00	\$14.00
Gift Shop Coordinator	\$10.00	\$14.00
Historical Artifacts Coord./Curator (PT IMRF)	\$15.00	\$22.00
Historical Interpreter	\$9.50	\$13.00
Lead Interpreter	\$10.50	\$14.50
Manager on Duty BBF	\$12.00	\$16.00
Pedal Tractor Operator	\$9.25	\$10.00
Pony/Boat Ride Operator	\$9.25	\$10.00
Program/Event Assistant	\$9.25	\$10.00
Train/Hay Ride Operator	\$9.25	\$12.00
Wedding Coordinator (PT IMRF)	\$15.00	\$22.00
Camps/ Birthday Parties and Outreach Staff	Minimum	Maximum
Birthday Party Attendants	\$9.25	\$11.00
Day Camp/Playground/Sports Saturday Counselor	\$9.25	\$11.00
Day Camp/Sports Saturday Site Supervisor	\$9.50	\$13.00
East Sports Camp Instructor	\$9.25	\$12.00
Neighborhood Art Instructor	\$9.25	\$10.00
Neighborhood Art Coordinator	\$10.00	\$12.00
Outreach Instructor (formerly After school)	\$12.00	\$15.00
Playground Site Supervisor	\$10.00	\$12.00
Playgrounds Camp Coordinator	\$11.00	\$15.00
Volunteer Camp Instructor	\$9.25	\$11.00
Volunteer Camp Coordinator	\$12.00	flat rate
Dance Instructors	Minimum	Maximum
Assistant Dance Instructor	\$9.25	\$9.75
Level 1 (8 yrs dance exp./No Teaching/Beg. 2 or more disc)	\$12.00	\$13.25
Level 2 (8 yrs dance exp./Teach exp pref/Beg + Lev1 3 disc)	\$13.50	\$15.25
Level 3 (8 yrs dance exp./3 yrs Teach/Beg to Lev2 3+ disc)	\$15.50	\$18.25
Level 4 (10 yrs dance exp./5 yrs Teach/Beg to Lev4 4+ disc)	\$18.50	\$21.25
Level 5 (10 yrs dance exp/7 yrs Teach/Beg to Lev6 4+ disc)	\$21.50	\$25.00
Specialty Dance Instr & Dance Company Director (21+ yrs old/ 10+ yrs		
dance exp/7 yrs Teaching/Dance Degree or Cert. or Prof. Exp./Lev 1 - 6	4+	
disciplines)	\$23.00	\$30.00
Dance Coordinator/Lead Instructor (PT IMRF)	\$12.00	\$16.00
2 a 25 555. dillatory Lead instructor (1 1 initial)	712.00	Q_0.00

	2020 Bu	dget Year
Early Childhood/Preschool Programs	Minimum	Maximum
Preschool Assistant	\$9.25	\$12.00
Preschool Instructor	\$11.50	\$18.00
One Hour/Early Childhood Instructors	\$12.00	\$15.00
Preschool Coordinator	\$15.00	\$22.00
Fitness Operations	Minimum	Maximum
Assistant Fitness Instructor	\$9.25	\$11.00
Fitness Desk Guest Services Attendant	\$9.25	\$12.00
Fitness Floor Attendant	\$9.25	\$11.00
Membership Representative	\$10.00	\$14.00
Fitness MOD	\$12.00	\$16.00
Fox Fitness- Membership Coordinator (PT IMRF)	\$10.00	\$12.00
Group Exercise Instructors	Minimum	Maximum
Entry Level - certified, no teaching experience	\$20.00	\$22.00
evel i-Primary Cert and minimal or no experience	\$24.00	\$26.00
Level 2 - Primary Cert. and 1-3 yrs. teaching exp.	\$25.00	\$28.00
Level 3 - Primary Cert., +1 and 4-9 yrs. teaching exp.	\$28.00	\$32.00
Level 4 - Primary Cert., 2+ addt'l cert. and 1-3 yrs. FVPD exp.	\$30.00	\$33.00
evel 5 - Primary Cert., 2+ cert. and 4-9 yrs. FVPD Exp. OR Prim. Cert., +1		
cert. and 10+ years FVPD exp.	\$34.00	\$39.00
Level 6 - Primary Cert., 2+ addt'l cert. and 10+ yrs. FVPD exp.	\$40.00	\$43.00
Water Aerobics Instructors	Minimum	Maximum
Entry Level - certified, no teachingexperience	\$20.00	\$21.00
Level 2 - Certified and 1-3 yrs. teaching exp.	\$21.00	\$23.00
Level 3 - Certified, 1+ cert. and 4-7 yrs. teaching exp.	\$23.50	\$26.50
Level 4 - Certified, 1+ cert. and 8-11 yrs. teaching exp.	\$27.00	\$29.50
Level 5 - Certified, 1+ cert. and 12+ yrs. teaching exp.	\$30.00	\$32.50
Yoga Instructors	Minimum	Maximum
Level 1 - Min. 200 hr. Yoga Cert., no teaching exp.	\$27.00	\$29.00
evel 2 - Min. 200 hr. Yoga Cert., 1-3 yrs. teaching exp.	\$29.00	\$32.00
evel 3 - Min. 200 hr. Yoga Cert., 4-9 yrs. teaching exp.	\$33.00	\$38.00
evel 4 - Min. 200 hr. Yoga Cert., 10+ yrs. FVPD exp.	\$39.00	\$44.00
evel 5 - Min. 500 hr. Yoga Cert., 10+ yrs. FVPD exp.	\$45.00	\$50.00
Gymnastics/Tumbling/Cheer Programs	Minimum	Maximum
Program Assistant (entry level)	\$9.25	\$9.75
Level 1 Coach (2+ yrs. Teaching OR 8+ yrs. Experience)	\$10.00	\$12.00
Level 2 Coach (5+ yrs. Coaching exp.)	\$12.25	\$15.00
Level 3 Coach (8+ yrs. Coaching exp.)	\$15.25	\$19.75
Level 4 Coach (12+ yrs Coaching exp.)	\$20.00	\$27.00
Competitive Gymnastics - Meet Stipend - Asst. Coach	\$35.00	flat rate

^{*} Per Policy, all employees are brought in at the base rate unless approved with justification based on prior related experience, education, certification or licensing as required in the job description.

	2020 Bud	lget Year
Gymnastics/Tumbling/Cheer Programs continued	Minimum	Maximum
Gymnastics Birthday Party	\$30.00	flat rate
Private Gymnastics Lesson - 1/2 hour	\$15.00	flat rate
Private Gymnastics Lesson - 1 hour	\$30.00	flat rate
Competitive Cheerleading - Meet Stipend - Asst. Coach	\$35.00	flat rate
Competitive Cheerleading - Meet Stipend - Head Coach	\$40.00	flat rate
Gymnastics/Tumbling/Cheer Coordinator (Eola)	\$11.00	\$15.00
Park Operations	Minimum	Maximum
Maintenance Worker	\$9.25	\$12.00
Maintenance Technician	\$10.00	\$15.00
Mechanics Assistant/Porter	\$9.25	\$12.00
Mechanic	\$15.00	\$20.00
Natural Area Technician	\$10.00	\$15.00
Trail Ranger	\$9.25	\$12.00
Forestery and Natural Areas	\$11.00	\$15.00
Performing Arts	Minimum	Maximum
Arts Development & Events Specialist (PT IMRF)	\$15.00	\$22.00
Drama Coordinator	\$12.00	\$16.00
Drama/Music Instructor	\$10.00	\$14.00
Private Music/Voice Lessons	\$20.00	\$26.00
Production/Technical Assistant	\$9.25	\$10.00
Production /Theater Technician	\$12.00	\$16.00
Police & Public Safety	Minimum	Maximum
Park Service Officer (Police)	\$10.00	\$14.00
Police & Public Safety Assistant	\$10.00	\$14.00
Police Officer	\$16.00	\$21.00
Police Sergeant	\$19.00	\$24.00
Program Instructors	Minimum	Maximum
Archery Instructor	\$12.00	\$18.00
Art Instructor	\$11.00	\$18.00
Culinary Arts Instructor	\$19.00	\$24.00
Misc. Program Instructor	\$9.50	\$13.00
Specialty Instructor	\$11.00	\$18.00
Wine & Canvas Instructor	\$19.00	\$24.00

		2020 Bud	lget Year
Recreation Support Staff		Minimum	Maximum
Bus Driver (CDL Passenger endorsement)		\$14.00	\$20.00
Child Care Attendant		\$9.25	\$11.00
Facility Custodian		\$10.00	\$14.00
Facility Manager on Duty		\$12.00	\$16.00
General Program Coordinator		\$11.00	\$15.00
Guest Services Representative		\$10.00	\$14.00
Laundry Attendant		\$9.25	\$10.00
Senior Program Coordinator (Prisco)		\$11.00	\$15.00
Senior Trip Assistant		\$10.00	flat rate
Weekend Porter (Eola)		\$10.00	\$14.00
Red Oak Nature Center		Minimum	Maximum
Building Custodian - Red Oak		\$9.25	\$12.00
Native Animal Curator		\$9.25	\$12.00
Naturalist/ Environmental Educator		\$10.00	\$15.00
Nature Center Guest Services Attendant		\$9.50	\$13.00
Nature Camp Instructor		\$9.50	\$13.00
Nature Center Program Coordinator		\$15.00	\$22.00
		7	,
Tennis Operations		Minimum	Maximum
Tennis Desk Guest Services		\$9.50	\$13.00
Tennis Instructor/Pro 1 (Entry level, Min. 15 yrs. old, Exp. playing ten	nis)	\$9.25	\$9.75
Tennis Instructor/Pro 2	(Min. 18		
yrs. old, H.S. varsity tennis team, 1-2 yrs. Teaching)	•	\$10.00	\$14.75
		7	7
Tennis Instructor/Pro 3		445.00	440 75
(USPTA/PTR cert., 4.0+ NTRP level play, 3-5 yrs. Teaching)		\$15.00	\$19.75
Tennis Instructor/Pro 4			
(USPTA Professional cert., 4.0+ NTRP lev play, 5+ yrs. Teaching)		\$20.00	\$24.75
	LICDTA		
•	USPTA	625.00	620.75
Professional cert., 4.5+ NTRP lev play, 7+ yrs. Teaching)		\$25.00	\$29.75
Tennis Instructor/Pro 6	(USPTA		
Elite cert., 4.5+ NTRP level play, 10+ yrs. Teaching)		\$30.00	\$35.00
· · · · · · · · · · · · · · · · · · ·			
Head Tennis Pro		\$22.00	\$35.00
Phillips Park Tennis Coord. /Pro 4		\$24.00	\$28.00
Tennis Operations Coordinator (PT IMRF)		\$12.00	\$18.00
Youth Tennis Program Coordinator (PT IMRF)		\$30.00	\$38.00

FOX VALLEY PARK DISTRICT FULL-TIME POSITION INVENTORY

JOB/ POSITION TITLE	Positions as of 8-22-17	Changes During FY 2018	Positions as of 8-22-18	Changes During FY 2019	Positions as of 9-26-19	Proposed Changes FY 2020
Executive Director	1	1 1 2010	1	1 1 2017	1	1 1 2020
Executive Assistant	1		1		1	
Development Officer	0	1	1		1	
Total Executive Branch	2	1	3	0	3	
Accountant Manager	1	•	1		1	
Accounts Payable Clerk	1		1		1	
Administration Assistant	2		2	-1	1	
Asst. Director of Finance	1		1	'	1	
Finance Accounting Assistant	0		0		0	
Finance & Accounting Specialist	1		1		1	
Finance & Admin. Support Supervisor	1		1		1	
Human Resource Assistant	1		1		1	
Payroll Clerk	1		1		1	
Risk Manager	1		1	-1	n	
Director of Finance	1		1	-1	1	
Hr Manager (wasSuperintendent of Human Resources)	1		1		1	
Total Finance	12	0	12	(2)	10	
Director of Information Technology	1		1	(=)	1	
IT Manager (was Network Administrator)	1		1		1	
Network Adminstrator	0		'	1	1	
Total Information Technology	2	0	2	1	3	
Community Outreach Mgr/Volunteer Coord.	1		<u>-</u> 1	•	1	
Director of Marketing & Communications (was Supt.)	1		1		1	
Supt. Of Social Equity	·		·	1	1	
Creative Services Manager	1		1		1	
Public Relations Manager	1	-1	0	1	1	
Marketing Digital Communications Manager	·	1	1	·	1	
Senior Graphic Designer	0	_	0		0	
Sponsorship & Business Development Specialist	1		1		1	
Total Marketing & Communications	5	0	5	2	7	
Director of Planning, Development & Grants	1		1		1	
Senior Planner/Project Manager	1		1	-1	0	
Landscape Architect	1		1	-1	0	
Total Planning, Development & Grants	3	0	3	-2	1	
Admin. Asst. to Park Operations (was Coordinator)	0	1	1	-1	0	
Administrative Services Supervisor for Operations	1		1		1	
Aquatic Maintenance Supervisor	1		1		1	
Aquatics Maintenance Level II	1		1		1	
Asst. Director of Operations - Facilities	1	(1)	0		0	
Assistant Project Manager		, ,	1		1	
Asst. Director of Operations - Parks	1		1		1	
Athletic Field Maint. Supervisor	1		1		1	
Athletic Field Maintenance Technician	1		1		1	
Athletic Field/Grounds Maintenance		1	1		1	
Director of Operations	1		1		1	
Facilities & Trades Manager	1		1		1	

FOX VALLEY PARK DISTRICT FULL-TIME POSITION INVENTORY

Facilities & Trades Tachnisian	г	1	,		,	
Facilities & Trades Technician	5	I	6		6	
Facility Maintenance Level II	0		0		0	
Facility Maintenance Level I	1		1		1	
Fleet Coordinator	1		1		1	
Fleet Mechanic	2		2		2	
Fleet Supervisor	0		0		0	
Garbage Truck Driver & Grounds Worker Lev. 2	1		1		1	
Grounds Maintenance Level II	4		4		4	
Horticulture & Natural Areas Supervisor	1	_	1		1	
Horticulturist	0	0	0		0	
Manager of Arboriculture, IPM & Lakes	1		1		1	
Natural Areas Specialist	1		1		1	
Operations Analyst/GIS Coordinator	1		1		1	
Park Operations Supervisor (East & West)	2		2		2	
Sr. Facilities & Trades Technician	1		1		1	
Sr. Supt. of Park Operations (was Supt. Of Parks)	0		0		0	
Supt of Facilities	0		0		0	
Superintendent of Golf & Sports Turf Management	1		1		1	
Trail Maintenance Worker Level 2	1		1		1	
Building and Grounds Manager- Muesuem Properities	1		1		1	
Park Arborist	0		0	1	1	
HVAC Technician	0		0	1	1	
Custodial Maintenance Supervisor	0	1	1		1	
Facility Custodian	0	5	5		5	
Lead Custodian	0	1	1		1	
Park Operations Supervisor (Central Maintenance)	0		Λ	0	0	1
Tark operations supervisor (contrar maintenance)	U		0	U	U	<u> </u>
Total for Operations	32	9	42	1	43	1
		9				1
Total for Operations	32	9			43	1
Total for Operations Chief of Park Police & Public Safety	32	9			43	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant	32	9		1	43	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer	32	9		1	43	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator	32	9		1	43	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant	32	9		-3	43	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety	32 1 0 3 1 0 0		42 1 0 3 1 0 0	-3 1	43 1 0 0 1 0 1	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety	32 1 0 3 1 0 0 5		1 0 3 1 0 0 0	-3 1	43 1 0 0 1 0 1 3	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor)	32 1 0 3 1 0 0 5		1 0 3 1 0 0 0	-3 1	43 1 0 0 1 0 1 3	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-3 1	43 1 0 0 1 0 1 3	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-3 1 -2	43 1 0 0 1 0 1 3	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-3 1 -2	43 1 0 0 1 0 1 3 3 1 1 0	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-3 1 -2	43 1 0 0 1 0 1 3 3 1 1 0	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-3 1 -2	43 1 0 0 1 0 1 3 3 1 1 0	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative Aquatics Manager	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-3 1 -2	43 1 0 0 1 0 1 3 3 1 1 0	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative Aquatics Manager Manager of Blackberry Farm & Early Education	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-1 -2 -1 -1 1	43 1 0 0 1 0 1 3 3 1 1 0	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative Aquatics Manager Manager of Blackberry Farm & Early Education Manager of Outdoor Athletics & Events	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-3 1 -2	43 1 0 0 1 0 1 3 3 1 1 0 0 4 3 1 1 1	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative Aquatics Manager Manager of Blackberry Farm & Early Education Manager of Outdoor Athletics & Events Member Services Representative	32 1 0 3 1 0 0 5	0	1 0 3 1 0 0 0	-1 -2 -1 -1 1	43 1 0 0 1 0 1 3 3 1 1 0 0 4 3 1 1 1	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative Aquatics Manager Manager of Blackberry Farm & Early Education Manager of Outdoor Athletics & Events Member Services Representative Member Services Coordinator	32 1 0 3 1 0 0 5	1	1 0 3 1 0 0 0	-1 -2 -1 -1 1	43 1 0 0 1 0 1 3 3 1 1 0 0 4 3 1 1 1	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative Aquatics Manager Manager of Blackberry Farm & Early Education Manager of Outdoor Athletics & Events Member Services Coordinator Membership Coordinator (was Supervisor) NOW Membersh	32 1 0 3 1 0 0 5	1	1 0 3 1 0 0 0	-1 -2 -1 -1 1	43 1 0 0 1 0 1 3 3 1 1 0 0 4 3 1 1 1	1
Total for Operations Chief of Park Police & Public Safety Police Lieutenant Police Officer Police Records Coordinator Police Sergeant Deputy Chief of Park Police & Public Safety Total Park Police & Public Safety Athletics Specialist (was Supervisor) Director of Recreation Prisco Fitness Supervisor Eola Fitness Supervisor Eola Program Manager Facility Manager Guest Services Representative Aquatics Manager Manager of Blackberry Farm & Early Education Manager of Outdoor Athletics & Events Member Services Representative Member Services Coordinator	32 1 0 3 1 0 0 5	0 1	42 1 0 3 1 0 0 5 3 1 1 1 1 1 1 1 2 1	-1 -2 -1 -1 1	43 1 0 0 1 0 1 3 3 1 1 0 0 4 3 1 1 0 1 2 1	1

FOX VALLEY PARK DISTRICT FULL-TIME POSITION INVENTORY

Lead Custodian	1	-1	0		0	
Office Coordinator	3		3		3	
Outdoor Athletics Coordinator	1		1		1	
Performing Arts Manager	1		1		1	
Performing Arts/Technician	0		0	1	1	
Preschool Coordinatorcz	1		1		1	
Recreation Supervisor	5	1	6	1	7	
Red Oak Nature Ctr. Mgr./Naturalist	1		1		1	
Rentals & Events Supervisor (BBF)	1		1		1	
Superintendent of Revenue Facilities		1	1		1	
Superintendent of Recreation (was Asst. Supt.)	1		1	-1	0	
Tennis Manager	1		1		1	
VAC Fitness Center Manager	1		1		1	
VAC Fitness Operations Coordinator (was Supervisor)	1		1		1	
VAC Rec. Program Manager (was Asst. Facility Mgr.)	1		1	-1	0	
Assistant Aquatics Manager				1	1	
Total Recreation	42	(2)	40	-1	39	1
Positions Full-Time FY 2017	103					
Changes made in 2018		8				
Positions Full-Time FY 2018			112			
Changes made in 2019				(3)		
Positions as of 9-26-19					109	
Proposed Full-Time Positions FY 2020						110





Information Technology Department

Program Description

The Information Technology Department is responsible for providing secure, stable, operational and responsive information and communications systems for the District. The goal is to streamline internal and external services in a manner that will improve organizational efficiency and service delivery to the public such as ease of registration.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	2.0	2.5	3.0
Part-time Equivalents	-	0.4	0.5
Total Full-time Equivalents	2.0	2.9	3.5
Full-time Head Count	2.0	3.0	3.0
Part-time Head Count	-	2.0	2.0
Total Head Count	2.0	5.0	5.0

FY 2019 Accomplishments

- Disaster Recovery and Business Continuity Plans
- Virtualization Server Environment Cloud Integration
- Ticketing Solution for IT Support
- Data Center Cable Management and Component Upgrades
- IT Environment Wellness Protocols and Standards
- Network Administrator and IT Part Time Staff Onboarding
- Office 365 Administration and Training Curriculum Protocols and Standards
- Security Committee Quarterly Engagement and Collaboration
- PCI Compliance and credit card processing guidelines and protocols
- RecTrac Software Users Group Support and Project Management

Short-Term Goals

- Disaster Recovery and Business Continuity Protocols and Standards
- RecTrac Software Users Group Project Advancement
- Alarm System Infrastructure Documentation and Administration
- Facility Network Redundancy Upgrades

- Surveillance Upgrades and Administration Protocols and Standards
- PCI Compliance Ongoing Analysis and Protocols
- Fitness TV analysis and assessment

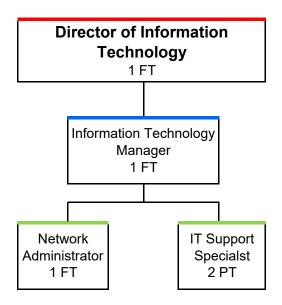
Long-Term Goals

- Surveillance Assessments and Functionality Review
- Innovation and Logistics Analysis for On/Off Boarding
- Office 365 Sharepoint Assessment and Migration
- CRM/AI Solution Review and Analysis
- Audio Visual Environment Upgrade Plan
- Generator Evaluation and Site Business Continuity Review
- Intranet Site Review and Performance Metrics
- Ticketing System Review and Assessment
- IT Infrastructure Replacement and Upgrade Schedule
- FVPD IT Training Curriculum Development
- Internet Site Assessments

Organizational Chart

Information Technology









Operations Department

The primary function of the Operations Department is to provide maintenance and support to all District assets including by not limited to facilities, parks and trails. The Operations Department has the following divisions:

- Parks
- Facilities / Trades
- Administrative Services
- Horticulture / Natural Areas
- Arboriculture / IPM & Lake Management
- Golf & Sports Turf Divisions

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Employees	30.5	36.7	37.2
Part-time Employees	33.6	39.0	39.5
Total Full-time Equivalents	64.1	75.7	76.7
Full-time Head Count	31.0	37.0	38.0
Part-time Head Count	145.0	170.0	173.0
Total Head Count	176.0	207.0	211.0



Operations Department Park Maintenance Division

Program Description

The Park Maintenance Division is responsible for the aesthetic, functional and safety elements of the District's parks and trails. The Division performs routine and periodic landscape maintenance, turf care and preparation of sites, amenities, and general grounds keeping. Turf care encompasses the following tasks: litter pickup, mowing and trimming, weed removal, irrigation, fertilization, aeration, herbicide application, disease and insect control and all other necessary turf amendments. As part of the park districts Integrated Pest Management program (IPM), all park turf areas are inspected /scouted annually to identify the next season's needs and schedules are produced for fertilization, aeration, turf amendments and herbicide needs.

Trail Maintenance operations are responsible for maintenance and all grounds operations as it relates to the District's regional trails, including trail edge mowing and trail tree and vegetation management. Trails are patrolled by part time staff that monitor trails for safety and perform basic maintenance tasks, from the middle of April to the end of October.

FY 2019 Accomplishments

- Implementation of Greenius, an online training platform for safety and compliance training solution for staff with marked success.
- Utilized available operational dollars to make improvements on District amenities that
 positively impacted the guest experience. Examples, signage, landscaping in
 underutilized areas and trail sections.

Short and Long-Term Goals

 Redefine levels of service as it relates to assigned areas, continually evaluating available resources to match needs.



Operations Department Facility Maintenance Division

Program Description

The Facilities Maintenance Division manages and maintains a diverse portfolio of District properties. The Division provides ongoing maintenance and upkeep of District buildings, structures. This includes building maintenance involving plumbing, heating, ventilating, air conditioning (HVAC), plumbing, electrical, painting, other structural maintenance and repairs. The Facilities Division also provides project management services to support improvement projects. The Facilities Division strives to improve operations and reduce expenditures by embracing preventative maintenance and proactive measures that will reduce reactive work.

FY 2019 Accomplishments

- Successful project management of various planned and emergent Districtwide projects; most noteworthy, Splash emergency repairs.
- Completed annual Reduced Pressure Zone (RPZ) testing with in-house staff.
- Performed numerous Heating, ventilation and air conditioning (HVAC) and plumbing repairs with the use of certified in-house staff, as well as preventative maintenance responsibilities Districtwide thus decreasing the need for contractual services.

Short and Long-Term Goals

 Build upon reductions in maintenance and repair M/R Contractual expense by completing more in-house repairs.



Operations Department Administrative Services Division

Program Description

The primary function of the Administrative Services Division is the management and coordination of the Operations Department maintenance activities data. The Fleet Maintenance Workgroup is positioned within the Operations Administrative Services Division. Fleet Maintenance provides preventative maintenance and repair to all District vehicles and equipment. This includes, but is not limited to: fleet vehicles, squad cars, administrative vehicles and all specialty vehicles and equipment within the District. The size of the fleet is currently 77 vehicles, along with approximately 350 pieces of portable equipment. The Vehicle Maintenance Workgroup consists of one Fleet Coordinator, two (2) Mechanics, one PT mechanic, supervised by the Administrative Services Supervisor. Additionally, Operations Support Workgroup is comprised of an Operations Analyst, and PT Administrative Assistant in the tracking of ~5,000 work orders and 2,000 inspections annually.

FY 2019 Accomplishments

- Completed Cartegraph Asset Management and Work Order Software Implementation.
- Began completing and tracking Districtwide facility monthly inspection due to the elimination of the FT Risk Manager.

Short and Long-Term Goals

- Continue building and incorporating more information into the Asset Management system to provide exceptional customer service and data management.
- Investigate and implement a tacking system for equipment over \$500 in value that is not currently tracked in CFA.



Operations Department Horticulture and Natural Areas Division

Program Description

The Horticulture and Natural Areas Division or Greenhouse Division is responsible for the propagation, installation, and maintenance of all bedding plants and displays throughout the District and on District property. Horticulture staff strives to ensure all guests are presented with memorable displays of annual and perennial plants during any season. This division is also responsible for all specialty ornamental plantings at District facilities and natural areas maintenance, care and preservation.

FY 2019 Accomplishments

- Maintained all parks and facilities with seasonal color.
- Continued invasive plant removal in natural areas at various parks in the district. Most notably; Gregory Island, South Island, Blackberry Trails, Eola Hill, Gilman Trail, Lippold, Tanner Trails, Jericho Lake, Aurora Prairie, Splash Aquatic Center and Golfview.

Short and Long-Term Goals

- Identify areas Districtwide for additional landscape plantings using drought tolerant sustainable plantings providing both guest centered aesthetics and storm water benefits.
- Develop and adhere to the prescribed standards and best management practices in natural areas care and maintenance.



Operations Department Arboriculture, Lake Management and IPM Division

Program Description

The Fox Valley Park Division of Arboriculture, Lake Management and Integrated Pest Management (IPM), commonly called, the Forestry Division, maintains District-owned green space through the oversight of all plant protectants, all district owned Lakes and the collection of managed trees. The overall tree population in the Fox Valley Park District is 18,124 trees, similar in size to a municipal street tree population. Of those trees, nearly half are 8" in diameter or less. With a total of 327 distinct species, the District has a very diverse mix of species, which will prevent against mass tree loss in the future. The Division's responsibilities include; planting, pruning, removing, inspecting and cataloging the tree collection. The District's forestry program includes: reforestation of sites due to Emerald Ash Borer (EAB) loss and replacements. Annual pruning of trees using a contractor and in-house labor, service request pruning. The Division also supervises contractual natural area maintenance at 30 district sites. The Division works with volunteers in beautification and improvement projects, provides informational talks to clubs and schools, and annually holds various Arbor Day celebrations.

FY 2019 Accomplishments

- Maintained District Forestry assets at a higher level of care with the addition of a FT staff member.
- Increased level of service on Lakes in 2019 with the addition of a watercraft to inspect and provide maintenance.

Short and Long-Term Goals

• Implement reforestation (100 new and replacement trees) and annual planting following species diversity plan.



Operations Department Golf and Sports Turf Division

Program Description

The Golf and Sports Turf Division is responsible for the maintenance and assurance of safe and uniform playing conditions on all District assigned sites. Maintenance is scheduled, completed and continually monitored with an overall adherence to on-field wear and overarching playing conditions throughout the scheduled year. Top-dressing, rolling, and other cultural practices (reseeding, aerating) are performed continually based on field inspections. Fertilizer and weed, insect and fungal controls are scheduled for all fields, utilizing best management practices in strict coordination with integrated pest management (IPM) principals by trained and/or supervising district staff. The Division also oversees the contractual management of Orchard Valley Golf Course by Billy Casper Golf Management.

FY 2019 Accomplishments

- Maintained turf management at a higher level with the use of both in-house and contractual cultural management practices.
- Worked collaboratively with Recreation Athletics to increase tournament play at Stuart Sports Complex while maintaining playability and aesthetics.

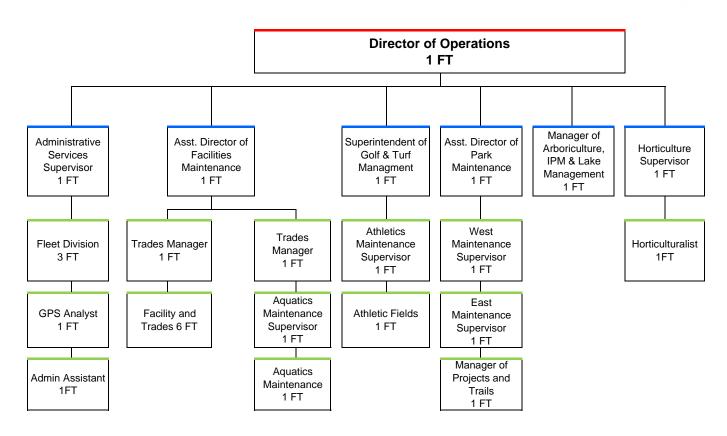
Short and Long-Term Goals

 Continue the in-house renovation of identified ballfield sites to improve turf conditions, playability and safety.

Organizational Chart

Operations









Park Police and Public Safety Department

Program Description

It is the mission of the Fox Valley Park District Police Department to work in partnership with the citizens of Fox Valley Park District toward providing a safe environment and enhancing the quality of life consistent with the values of the District. We are committed to creating an atmosphere of safety and security in the District. We obtain this by operating with four core values; Worthy of Trust, Respect Others, Community Focused, and Always Improving.

The Park Police and Public Safety Department routinely seeks out new and innovative methods to provide the best policing services to our district. We seek alternative funding sources whenever possible to remain on the cutting edge of technology.

Park District Police and Public Safety are the primary police authority, having jurisdiction over all District lands and facilities and enforcement of District ordinances governing park use.

The Department provides various Community Oriented Policing programs throughout the District. When problem locations are identified, the Department uses proactive strategies and actively works with all available resources to properly identify and then address the problem.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	5.4	3.4	3.0
Part-time Equivalents	4.4	3.9	3.5
Total Full-time Equivalents	9.9	7.4	6.5
Full-time Head Count	6.0	3.0	3.0
Part-time Head Count	30.0	23.0	28.0
Total Head Count	36.0	26.0	31.0

FY 2019 Accomplishments

- Used directed patrol techniques to address areas of concern. (Key Strategy 1, Goal C)
- Continued to develop our Emergency Management policies and procedures. (Key Strategy 5, Goal A)
- Hosted North East Multi-Regional Training which provides training for police officers in the Chicagoland area. Our officers were provided this training at no cost to the district. (Key Strategy 5, Goal A)

- Continued to use TRIAD program to work together with the community to solve neighborhood & crime problems. (Key Strategy 1, Goal C)
- Worked collaboratively with contiguous public safety entities. (Key Strategy 1, Goal C)
- Completed our transition to Lexipol® for police department policies and procedures. (Key Strategy 5, Goal A)
- Began using Daily Training Bulletins (DTB) as a method to reinforce personnel's knowledge of both policies and procedures. (Key Strategy 5, Goal A)
- Created new Intergovernmental Agreements with our contiguous law enforcement agencies of City of Aurora, Village of North Aurora, and Village of Montgomery. (Key Strategy 1, Goal C)
- Participated in multi-jurisdictional events (e.g. North Aurora Days and Montgomery Fest). (Key Strategy 1, Goal C)

Short-Term goals

- Review current resource allocation and implement more efficient uses of resources. (Key Strategy 3, Goal A)
- Provide state mandated training opportunities for all police officers. (Key Strategy 5, Goal A)
- Collaboratively evaluate the most effective and efficient ways to deliver police services within the district.
- Maintain current information on District website and Facebook. (Key Strategy 4, Goal B)
- Continue to improve our Emergency Management policies and procedures. (Key Strategy 5, Goal A)

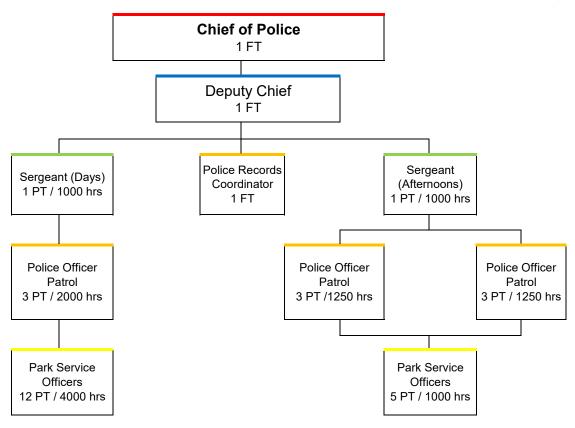
Long-Term Goals

- Continue to utilize the district's resources for training endeavors and community events
- Keep patrol officers well rounded by utilizing temporary assignments in specialty areas
- Expand training opportunities for officers
- Maintain up to date equipment and stimulate citizen input for new initiatives through strategic planning.
- Switch from Kane-Com for dispatching services to the City of Aurora Police Department.
- Become an A.L.I.C.E. Training Certified Organization. (Alert, Lockdown, Inform, Counter, Evacuate)
- Review intergovernmental agreements or memorandums of understandings annually.

Organizational Chart



Park Police and Public Safety





IMPACTING QUALITY OF LIVES

2020 ANNUAL BUDGET



Planning Department

Program Description

The Planning Department directs and manages the analysis and acquisition, planning, design and development of recreation sites, facilities and open space through environmentally and fiscally responsible actions. Major functions include:

- Coordinate the planning, design and construction of new parks, recreation facilities and District-wide amenities, including:
 - Neighborhood Parks- playground and related amenity design, installation and renovation.
 - o Community Parks- ball fields, soccer fields, pickleball and tennis courts, shelters, restrooms, splash pads and naturalized open space and "green infrastructure".
 - o Trail extensions/connections, bridges, and improvements.
 - District-wide amenities- restrooms, outdoor signage programs, monument signs, informational signs, educational signs, wayfinding signs, benches and parking.
- Pursue and administer grants from Federal, State and local sources related to the funding of capital projects.
- Hire and manage consultants providing the District with expertise in areas such as architecture, engineering (civil, mechanical, structural and electrical), and land surveying.
- Develop and manage public outreach initiatives related to park and facility planning and design projects, intergovernmental cooperation, and District property use agreements.
- Collaborate with affiliated public agencies and utility companies that influence the acquisition, development and use of Park District property.
- Manage the District's land acquisition and open space preservation processes.
- Serve as the appointed district liaison to Boards and groups such as the City of Aurora Bicycle, Pedestrian and Transit Advisory Board, the FoxWalk Overlay District Design Review Committee and the Conservation Foundation Advisory Council.
- Provide staff "Community Liaison" function to neighborhood/community groups.
- Coordinate environmental initiatives such as the expansion of pollinator habitat.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	3.0	1.0	1.0
Part-time Equivalents	-	-	-
Total Full-time Equivalents	3.0	1.0	1.0
Full-time Head Count	3.0	1.0	1.0
Part-time Head Count	-	-	-
Total Head Count	3.0	1.0	1.0

FY 2019 Accomplishments

- Park Development/Renovation Projects
 - Palace Street Park- completion of new park construction.
 - Stuart Sports Complex north side restroom building- renovation of structure completed.
 - o Blackhawk Park public art-installation of three sculptures for 2019 season.
- Administration of Grant Applications and Grant Funded Projects
 - Copley 1 Park renovation-\$400,000 OSLAD grant reimbursement.
 - Prisco Community Center renovation and expansion- grant close-out documentation completed, and request submitted to IDNR for \$1,988,000 PARC grant reimbursement.
 - Prairie Path/ITEP improvement project- selection of engineer, finalized grant agreements and substantially completed Phase 1 engineering in accordance with IDOT/ITEP requirements and schedules.
 - OSLAD grant funding agreement with IDNR executed, land acquisition completed, and project initiated for the grant funded (\$285,500) neighborhood park development at the Copley Hospital redevelopment site.
 - Receipt of \$10,000 2019 ComEd Green Region grant for the Fox Valley Park
 District Pollinator Recovery Project.
 - Grant application in the amount of \$91,255 completed and submitted to the Kane County Riverboat fund grant program for the construction of Wellness Walk improvements at "Coach" Wilbert Walters Park.
 - Grant application in the amount of \$190,200 completed and submitted to the City of Aurora's CDBG program for the construction of Wellness Walk improvements.
 - Grant application in the amount of \$50,000 completed and submitted to the State of Illinois for landscaped plaza improvements at the Blackberry Farm events barn.

Annexations

- Annexation of the District's Lippold Park site into the corporate limits of the Village of North Aurora.
- Annexation of the 16-acre Laurelton subdivision site in DuPage County for single family home development into the Fox Valley Park District.

- Park Land/Cash Ordinance Application- Park Site Acquisition and Cash Disbursement
 - Acceptance of the 1.0-acre neighborhood park site in the Grammercy Square subdivision in DuPage County and total cash disbursement of \$300,000.
 - Acceptance of the 2.66-acre neighborhood park expansion in the Plaza on New York subdivision in DuPage County.
 - Coordinate the cash disbursement of \$187,360 to the FVPD upon development of the Laurelton single family development in DuPage County.
 - Coordination the cash disbursement of \$211,851 to the FVPD upon the development of the Meadow Ridge townhome development in DuPage County.

Agreements/Policies

- FVPD/IMSA- Memorandum of Understanding for FVPD use of one ballfield.
- o FVPD/State of Illinois- IGA renewal for the use of 1.4-acre parcel at Randall Park.
- o FVPD/Village of North Aurora- IGA for fireworks launching from FVPD property.
- FVPD/Village of Montgomery- approval of Montgomeryfest beer garden in Montgomery Park.
- o FVPD approval of Back-to-School Bash at Dr. Martin Luther King, Jr. Park.
- o FVPD approval of Land Dedication Agreement for the 1.054-acre Park in the Grammercy Square subdivision.
- FVPD and related partners on-going ad hoc partnership to improve Golfview Park area storm water management and drainage.
- FVPD/Village of North Aurora and Illinois Department of Natural Resources- IGA for the removal of the North Aurora dam.
- FVPD/Aurora University- Facility Use Agreement.

Planning Studies

- o 2018/18 Aquatics Study.
- Community/Intergovernmental Outreach
 - Coordination with the City of Aurora on the disbursement of \$30,000 of TIF funding for landscape improvements within the Lake Street corridor at the Prisco Community Center.
 - Coordination with Village of Montgomery staff on the implementation of the Village's 5-year Bike and Pedestrian Trail Plan proposed connections to the Stuart Sports Complex.
 - Participation at the City of Aurora monthly Bike, Pedestrian and Transit Advisory Board meetings.
 - o Resolution of Support for the Fox River National Water Trail Initiative.
 - Coordination with Village of North Aurora on the final design and implementation of the Silo Site improvements.
 - Coordination with the Kane County Forest Preserve District on the relocation of the Stuart/West Side garden plots to the Barnes Road Maintenance site.
 - Coordination on-going with governmental agencies to improve Golfview Park area stormwater management and drainage.
 - Coordination with the City of Aurora and the Village of Aurora on securing permits for alcohol at certain FVPD special events and programs.
 - Participating member on the Conservation Foundation's Advisory Council.

Short-Term Goals

- Complete construction of the neighborhood park at the Copley Hospital redevelopment site (project includes \$285,500 of IDNR ODLAD grant funding).
- Implement the 2020 Park and Playground Renovation Program and related ADA improvements.
- Complete Phase 2 and Phase 3 engineering for the ITEP grant funded Prairie Path widening and paving improvement project.
- Implement State Capital Bill related grant funded projects as grant funding is released.
- Identify and implement facility wayfinding signage.
- Manage land and facility related use agreements and update status as appropriate.
- Locate and secure public art for placement at Blackhawk Park in accordance with the District's Public Art Policy.
- Manage the release of land/cash ordinance related funding for land acquisition and park development with the Village of North Aurora, the Village of Montgomery and the City of Aurora.
- Coordinate with the City of Aurora on the use, management and ownership of riverfront property.
- Coordinate with the Village of Montgomery on the neighborhood trail connection though the Stuart Sports Complex South site.
- Coordinate with the Village of Montgomery on the District acceptance of the 17-acre park site in the Montgomery/Blackberry Trails West subdivision.
- Pursue non-traditional funding opportunities such as Riverboat Fund and CDBG sources.
- Coordinate with VNA Health Care on the funding, development and programming of the "Coach: Wilbert Walters Park Wellness Walk.

Long-Term Goals

- Identify potential State OSLAD funded park development projects and complete grant application processes.
- Identify and formulate partnership agreements with related public or private entities to increase recreation and open space opportunities and reduce maintenance costs.
- Complete construction of ITEP funded Prairie Path widening and paving improvement project.
- Identify opportunities for improved trail connectivity.
- Manage the inclusion of public art into parks and facilities in accordance with the District's Public Art Policy.
- Manage the park land/cash ordinance related land acquisition and park development process in accordance with the District's Master Plan.
- Perform function of government affairs liaison to both affiliated governmental agencies, school districts and community groups.
- Identify and pursue grant funding opportunities for capital development.

Note: Due to a restructure of the department, no organizational chart will be presented following the narrative as the department is now made of a single employee.

Organizational Chart

Planning and Development



Director of Planning, Development & Grants

1 FT

Fox Valley Park District List of Capital Expenditures



2020 Budget

	202	20 Budget
Blackberry Farm		_
Carousel paint and powder coat		25,000
Bathroom trailer purchase		45,000
Event landscape (DCEO grant funding)		55,000
Total Blackberry Farm	\$	125,000
Cole Administration Building		
Gutters East and West Side		20,000
Cole power additions		35,000
Total Cole Administration Building	\$	55,000
Eola Community Center		
Fitness floor dumbells		10,000
Recumbent bike - replacement (4)		14,000
Trellis replacements		20,000
Upright bikes - replacement (6)		21,000
Total Eola Community Center	\$	65,000
Orchard Valley Golf Course		
Cart path 14&15		65,000
Paving		115,000
Total Orchard Valley Golf Course	\$	180,000
Park and Playground Projects		
Shelter, roof, timber replacements (Hoescheit and New Haven priorit		25,000
Unevaluated bridge improvement repairs - ADA		30,000
District wide land improvements		150,000
Park playground improvements		250,000
Total Park and Playground Projects	\$	455,000
Phillips Park Family Aquatic Center		
SCADA controls		25,000
Pool boiler #2		25,000
Exterior gel coat slide		35,000
Total Phillips Park Family Aquatic Center	\$	85,000

Prisco Community Center	20)20 Budget
Fitness equipment for balcony		5,000
Powermill fitness equipment		7,000
Turf flooring for balcony		9,500
Gym curtain		12,000
Replace community room tables		16,000
Total Prisco Community Center	\$	49,500
Splash Country		
SCADA improvements		25,000
Total Splash Country	\$	25,000
Vaughan Athletic Center		
Group exercise equipment		6,000
TRUE Elliptical replacement		6,000
NuStep Recumbent		6,000
Powermill - Life Fitness - new		7,500
Fixed barbell replacement		8,000
Upright bikes - replacement (4)		14,000
Recumbent bikes - replacement (5)		17,500
Slide resurfacing		20,000
SCADA		25,000
Aquatic family changing refresh		40,000
Diamond Brite therapy pool		65,000
Total Vaughan Athletic Center	\$	215,000
Information Technology		
Districtwide Conference room upgrades		10,000
Replacements		125,000
Total Information Technology	\$	135,000
Planning, Grant and Local Agency Projects		
Public art		4,000
Grant project consulting		10,000
Hurd's Island legal		10,000
Land acquisition		10,000
Golfview contribution		20,000
Trail connectivity		35,000
ITEP/Prairie Path improvements phase 2 &3		60,000
Lippold improvements (water/sewer)		75,000
Copley Hospital Park water feature (not in grant)		80,000
Hope Wall School		250,000
Copley Hospital Park (\$571K Total OSLAD grant funding)		541,000
Total Planning, Grant and Local Agency Projects	\$	1,095,000

	20)20 Budget
Vehicles		
Parks - replacement for 2006 F250 truck		32,000
Parks - Oakhurst replacement for 2006 F250 truck		32,000
Parks - Barnes replacement for 2006 F250 truck		32,000
Police - replacement for 2012 Chevy Tahoe		45,000
Police - replacement for 2013 Chevy Tahoe		45,000
Parks - Cole replacement for 2007 F350 truck		80,000
Parks - Tree replacement for 2009 bucket van		130,000
Total Vehicles	\$	396,000
Equipment		
BEAVER CREEK trailer		6,000
BEAVER CREEK trailer		6,000
BARREN trailer		6,000
BEAVER CREEK flatbed trailer		6,000
Auger backhoe		7,500
Lastec Lawn mower		10,000
Lastec Lawn mower		10,000
HOTSY power washer trailer		12,000
Ride on blower (2)		20,000
Toro bunker rake		22,500
Bunker rake		22,500
JOHN DEERE terrain cut mower		30,000
Ventrac ride on S&I		30,000
TORO wide area mower		35,000
TORO wide area mower		35,000
Tractor - Blackberry Farm		35,000
Total Equipment	\$	293,500
Total Capital	\$	3,174,000
Total Capital	\$	-
The Following Projects Are Contingent on Funding from Outside Sou Dog park at O'Donnell Park	ırces:	75,000
Capital improvements at Simmons Park		275,000
Construction of security gates		60,000
Lake management		90,000
Development of dog park at Stuart and Lincoln		75,000
, Op	\$	575,000

Fox Valley Park District List Capital Expenditures 2021 Proposed



2021 Proposea	202	21 Proposed
Ballfield Renovations		
Ballfield site amenities - bleacher pads - ADA		20,000
Ballfield fence improvements - districtwide		50,000
Total Ballfield Renovations	\$	70,000
Cole Administration Building		
Awning replacement		30,000
Cold storage yard additions		50,000
Total Cole Administration Building	\$	80,000
Eola Community Center		
Trellis replacements		20,000
Total Eola Community Center	\$	20,000
Park and Playground Projects		
Pavement marking replacements		25,000
Unevaluated bridge improvement repairs - ADA		30,000
West maintenance addition		100,000
Streambank stabilization		125,000
Park playground improvements		250,000
Pavement improvements		500,000
Total Park and Playground Projects	\$	1,030,000
Phillips Park Family Aquatic Center		
SCADA controls		25,000
Pump and VFD upgrades and replacements		75,000
Total Phillips Park Family Aquatic Center	\$	100,000
Splash Country		
Concrete pool deck caulking		20,000
SCADA improvements		25,000
Tower paint and steel repairs		55,000
Total Splash Country	\$	100,000
Vaughan Athletic Center		
Pool filter replacements		15,000
Pool pump replacements		50,000
Pool boiler replacements		55,000
Total Vaughan Athletic Center	\$	120,000

	202	21 Proposed
Information Technology		
Replacements		125,000
Total Information Technology	\$	125,000
Vehicles		
Parks - Cole replacement for 2007 F250 truck		32,000
Parks - Cole replacement for 2007 F250 truck		32,000
Parks - Oakhurst replacement for 2009 F250 truck		32,000
Parks - Oakhurst replacement for 2009 F250 truck		37,000
Parks - Cole replacement for 2010 E250 Ford van		40,000
Parks - Aquatics replacement for 2010 F250 truck		40,000
Police - replacement for 2012 Chevy Tahoe		45,000
Parks - Cole replacement for 2008 F350 truck		55,000
Parks - Cole replacement for 2008 E350 truck		90,000
Total Vehicles	\$	403,000
Equipment		
Replacements - under review		150,000
Total Equipment	\$	150,000
Miscellaneous		
Districtwide access control		75,000
Surveillance		100,000
Total Miscellaneous	\$	175,000
	Total Capital \$	2,223,000

Fox Valley Park District List Capital Expenditures Where fun begins 2022 Proposed 2022 Proposed **Ballfield Renovations** Ballfield site amenities - bleacher pads - ADA 20,000 Ballfield fence improvements - districtwide 50,000 **Total Ballfield Renovations** 70,000 **Cole Administration Building** Power additions 35,000 **Total Cole Administration Building** 35,000 **Eola Community Center** E-Fit floor replacement 45,000 **HVAC** replacements 150,000 **Total Eola Community Center** 195,000 **Orchard Valley Golf Course HVAC** replacements 55,000 \$ **Total Orchard Valley Golf Course** 55,000 **Park and Playground Projects** Pavement marking replacements 25,000 Unevaluated bridge improvement repairs - ADA 30,000 Shelter, roof & timber replacements 75,000 Streambank stabilization 125,000 Park playground improvements 250,000 Pavement improvements 500,000 **Total Park and Playground Projects** 1,005,000 **Prisco Community Center** Facility wide HVAC replacements 75,000 **Total Prisco Community Center** 75,000 **Splash Country** Concrete pool deck caulking 20,000 Paint maintenance pool and lazy river 25,000

Total Splash Country

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45,000

	202	22 Proposed
Vaughan Athletic Center		
Pool pump replacements		50,000
Pool filter replacements		75,000
HVAC replacements		250,000
Total Vaughan Athletic Center	\$	375,000
Information Technology		
Replacements		125,000
Total Information Technology	\$	125,000
Vehicles		
All departments - replacement for 2009 Prius		27,000
Parks - Cole replacement for 2011 F250 truck		32,000
Parks - Barnes replacement for 2008 F250 truck		35,000
Parks - Greenhouse replacement for 2008 F250 truck		35,000
Parks - Cole replacement for 2009 F250 truck		40,000
Parks - Cole replacement for 2009 E350 van		40,000
Parks - Stuart replacement for 2012 F250 truck		40,000
Police - replacement for 2017 Interceptor		45,000
Police - replacement for 2013 Chevy Tahoe		50,000
Parks - Stuart replacement for 2011 F350 truck		65,000
Total Vehicles	\$	409,000
Equipment		
Replacements - under review		170,000
Total Equipment	\$	170,000
Miscellaneous		
Districtwide access control		75,000
Total Miscellaneous	\$	75,000
	Total Capital \$	2,634,000

Fox Valley Park District List Capital Expenditures Where fun begins 2023 Proposed 2023 Proposed **Ballfield Renovations** Ballfield site amenities - bleacher pads - ADA 20,000 Ballfield fence improvements - districtwide 50,000 **Total Ballfield Renovations** 70,000 **Eola Community Center** Fitness floor replacement 80,000 **Total Eola Community Center** 80,000 **Orchard Valley Golf Course** Bridge improvements 125,000 Pumphouse controls 125,000 **Total Orchard Valley Golf Course** 250,000 **Park and Playground Projects** Pavement marking replacements 25,000 Shelter, roof & timber replacements 75,000 Streambank stabilization 125,000 Park playground improvements 250,000 Orchard bridge resurfacing - ADA 300,000 Pavement improvements 500,000 **Total Park and Playground Projects** 1,275,000 **Red Oak HVAC** improvements 125,000 **Total Red Oak** 125,000 **Splash Country** Concrete pool deck caulking 20,000 **Total Splash Country** 20,000 **Vaughan Athletic Center**

50,000

75,000

125,000

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Pool pump replacements

Pool filter replacements

Total Vaughan Athletic Center

	202	23 Proposed
Information Technology		
Replacements		125,000
Total Information Technology	\$	125,000
Vehicles		
Parks - Prisco replacement for 2008 Chevy 3500 van		35,000
Parks - Greenhouse replacement for 2010 F250 truck		35,000
Parks - Barnes replacement for 2011 F250 truck		35,000
Parks - Greenhouse replacement for 2013 Ford Connect van		35,000
Police - replacement for 2015 Ford Taurus		40,000
Parks - Stuart replacement for 2012 F250 truck		45,000
Police - replacement for 2011 Ford SUV		50,000
Parks - Cole replacement for 2011 F350 truck		85,000
Total Vehicles	\$	360,000
Equipment		
Replacements - under review		250,000
Total Equipment	\$	250,000
Miscellaneous		
Districtwide access control		75,000
Total Miscellaneous	\$	75,000
	Total Capital \$	2,675,000

Fox Valley Park District List Capital Expenditures

Fox Valley
Park District
Where fun begins

2024 Proposed

	2024	Proposed
Ballfield Renovations		
Ballfield site amenities - bleacher pads - ADA		20,000
Ballfield fence improvements - districtwide		50,000
Total Ballfield Renovations	\$	70,000
Eola Community Center		
Trellis replacement		120,000
Fitness track replacement		100,000
Exterior patio improvements		35,000
North entrance ramp - ADA		250,000
Total Eola Community Center	\$	505,000
Orchard Valley Golf Course		
Bridge improvements		125,000
Total Orchard Valley Golf Course	\$	125,000
Park and Playground Projects		
Pavement marking replacements		25,000
Park playground improvements		250,000
Pavement improvements		500,000
Total Park and Playground Projects	\$	775,000
Red Oak		
Exterior patio addition		125,000
HVAC improvements		125,000
Total Red Oak	\$	250,000
Vaughan Athletic Center		
Facility wide flooring improvements - Mondo replacement		250,000
Pool pump replacements		50,000
Total Vaughan Athletic Center	\$	300,000

Replacements Total Information Technology Vehicles Replacements - under review Total Vehicles Equipment Replacements - under review	20	24 Proposed
Information Technology		
Replacements		125,000
Total Information Technology	\$	125,000
Vehicles		
Replacements - under review		400,000
Total Vehicles	\$	400,000
Equipment		
Replacements - under review		250,000
Total Equipment	\$	250,000
	Total Capital \$	2,800,000
	10tal Capital 3	2,000,000



Significant Non-Recurring Capital

2020 Budget

Capital expenditures are amount of funds budgeted and appropriated to be used for the acquisition, construction or development of facilities.

Recurring capital expenditures are those that 1) are included in almost every annual budget and 2) will not individually have a significant impact on the operating budget. Examples of these include playground renovations/improvements, replacement of old or outdated vehicles and equipment and general maintenance of facilities and parks.

For the 2020 budget year, the following capital projects were determined to be nonrecurring based on their nature as well as the frequency. Additionally, the District has determined whether the project is considered to be "significant". The criteria for a significant impact would be a project that 1) would require an additional funding source OR 2) would result in a reduction in spending elsewhere in the budget OR 3) would require additional staff.

Copley Hospital Park

In a blighted area of the downtown City of Aurora was an abandon hospital site. In conjunction with the City, the District agreed to construct a park on that location. This location is some of the under-served in the City. The total project is budgeted for \$571,000 and includes an OSLAD grant approved by the State of Illinois. This park and playground will add to the District's inventory and on-going maintenance schedules therefore future operating and maintenance costs will be incurred at the expense of the District.

Hope Wall School

The Hope D. Wall School project is an example of collaboration with partners in the community that will serve children in both the school districts as well as the taxpayers. The 2020 budget includes a \$250,000 commitment for a handicap-accessible playground for the 175 students at the Aurora School. This playground is replacing the one previously from 1993 built by the Aurora community. This is not a recurring type of project but the funds have been committed to help enrich the community and fits within our beliefs of social equity. The costs incurred are for the capital infusion and not for additional maintenance on the playground once it has been constructed.

Park Inventory

2020 Budget



		$\overline{}$		$\overline{}$	$\overline{}$	_	$\overline{}$	$\overline{}$	$\overline{}$	$\overline{}$		$\overline{}$	National State Day	$\overline{}$		$\overline{}$		$\overline{}$	<i>''</i>		
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1	Amberfields	9.7	9.2			1	1	1		1	0.1		0.5								1
1	Amberwood Park	6.4	2.8	1		1	1	1		2	0.3		1			2.7					1
1	Andover Park	5.8	5.6	1			1			1											
1	Arrow Wood	9.7	18.0	1		1	1			1	0.5		0.5			1.7					
1	Asbury Park	9.9	8.5	2		2	1		60	1	0.03					1.0					
	·	4.3	4			1	1	1		1			0.5								
1	Aurora Prairie	4.5	0.0						10	1						3.8					
1	Austin Park	9.8	8.4			1	1	1	68	2	0.3	1	1						2	1	
1	Balmorea Park	7.4	7.1							1	0.2										
1	Barnes Road Maint.	31.8	3					1	20	1	1.6	1				6.2					
1	Barrington Lake	7.2	2.1							1	0.2					1.6					
1	Barrington Park	6.2	8.4	1		1	1			1	0.4		0.5								
	Birmingham Park	9.6	4	1		1	1	1		1	0.1		1			1.7					
1	Blackberry Crossing	4.0	3.9			1	1	1		1	0.1		1				2,000				
	,	22	20.2																		
1	Blackberry Farm	52.2	20				1	4	300	1	0.0	2				10.7					
1	Blackberry Trail	10.0	6.5			1	1	1	23	1	0.2	1	1	1		3.1					
1	Blackhawk Park	2.8	2.0				1	1		1							1,500				
1	Bluff Street Park	2.3	1.9			1	1			1	0.1		0.5				2,000				
1	Breckenridge Park	4.0	3		2					1											
1	Brierwood	6.0	6.4							1											
1	Brooklyn Park	4.9	4.4			1	1			1											
1	Butterfield Park	16.4	13.2	1	1		1	1	40	2	0.8		1							1	
1	Cambridge Chase	5.3	4.6	1		1	1	1		1	0.0		0.5								
1	Canterbury Park	0.9	0.8				1			1											
1	Center Street Park	0.5	0.4				1			1											
1	Cherry Hill Park	4.1	3.8	1		1	1	1		2			1								
1		12.6	6.1			1	1			2	0.3		0.5			1.4				<u> </u>	
1	Chesterfield Park	11.2	5.4				1			1	0.0					5.6					
1	Chuck E Hoscheit Park	1.0	21.6					1	250	1		1				4					
1	Church Road Park	19.2	9.5	1	1		1	1	24	1	0.7					6.3					
1	Clearwood Park	9.8	5.3	1		2	1			1	0.1		0.5							<u> </u>	
1	"Coach" Wilbert Walters Park	7.1	6			1	1	1	25	2		1	2							1	
	Cole Center	5.0	0.2							1						1.2				<u> </u>	
	Concord	13.8	13.6								0.2									<u> </u>	
		6.0	1.9				1	1		1	0.1	1					1,000			Щ.	Ц_
	Copley I Park	6.7	7		1		1	1	66	2	0.1	1	1							Ь.	<u> </u>
	Copley II Park	11.1	6.1		1		1	1	80	1			2					<u> </u>		igspace	<u> </u>
	Cowherd P/S	2.8	2.5				1			1	0.03		1							Ь	
		2.7	2.7			1				1										Ь—	<u> </u>
	Cumberland Park	3.0	2.8	1			1			1	0.01						ļ	<u> </u>		Щ	<u> </u>
	Dr. Martin Luther King, Jr. Park	18.8	7.4		1		1	1	55	1	0.4	1	2				ļ	<u> </u>		1	<u> </u>
	Edinburgh Park	8.7	8.5			1	1	L		1	0.0						ļ	<u> </u>		<u> </u>	<u> </u>
	Eola Rd. Com.Park	17.4	10		2		1	1	300	2		1						<u> </u>		2	<u> </u>
	Erickson Park	0.0	0.7				1			1	0.2		0.5					<u> </u>		igspace	<u> </u>
	Estates Park	1.9	1.9				4	4	<u> </u>	1	0.3		0.5				ļ			₩	<u> </u>
	Fairfield Way	1.0	6.7	-			1	1	<u> </u>	1	0.3		0.5				ļ	_		—	<u> </u>
	Falkos Park	7.3	0.5	<u> </u>	_		_	_	<u> </u>	1	0.2		<u> </u>				ļ	_		Ļ	<u> </u>
1	Fearn Park	11.9	7.3	1	2	1	1	1	<u> </u>	3	0.3		<u> </u>				ļ	_		1	<u> </u>
1	Four Points	5.0	4.4			1	1			1			1							Ш.	

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1	Fox Hill Park	2.6	2.6							1											
1	Fox River Trail E.	10.6	5						40	1	4					13.7					
1	Fox River Trail W.	30.9	10						40	2	5.9					33.7					
1	Foxcroft Park	13.2	3.7				1		15	2	0.02		1								
1	Frontenac Park	8.8	6.8			1	1	1		1	0.6		1			5.8					
1	Gas Pipeline North/South	42.1	42.1			1				1											
1	Georgetown	4.0	3.7	1	2					1											
1	Gilman Trail	98.2	20.0						50	9	7					58.3					
1	Gilman Will	7.5	8																		
1	Ginger woods	6.5	3.5			1	1			2	0.1					4.5					
1	Golden Oaks	4.2	3.7			1	1			2			1			1.4					
1	Golfview Park	13.6	1.8				1	1		1	0.1	1				2.1					
1	Goodwin Park	6.4	4.4		2			1	50	1									4		
	Gramercy Square Park	1.0																			
	Greene Field Park	8.2	6.5		2	1	1	1	20	2	0.2	1	1								
	Gregory Island	12.7	2.6						30	1					1	8.1	5,228				
	Hall Park	7.1	4.2		1	1				1	0.06						ļ	<u> </u>		Ь—	Щ.
	Hankes Road	8.5	8.5							1										<u> </u>	
	Harbor Springs	7	5.7			1	1			1	0.39		0.5							<u> </u>	
	Harmony Point	35.9	2.5				1	1			0.2					4.7				<u> </u>	
	Highlands Park	10.4	9.7	1		1	1			1	0.05		1							1	
	Homestead	7.6	5.8		2					1										<u> </u>	
	Hometown	4.4	5.6			1	1	1		2	0.1									—	<u> </u>
	Huntington Chase	7	6.7	_			1			1	0.05									<u> </u>	<u> </u>
	Hupp Park	6.6	6	1			_		31	1	0.06			1						<u> </u>	<u> </u>
	Hurd's Island	10.1	6.9	1			1		100	1	_					20				<u> </u>	
	III. Prairie Path	29.2	15	_		4	_		50	2	3					20		-		—	<u> </u>
	Indian Creek Park	49.0	7.5	1		1	1		19	1	0.1		1			32.8				—	<u> </u>
	Indian Trail Park	0.9	0.9				1			1	0.02		1							<u> </u>	-
	Jaycee Park Jericho Lake Park	1.2 67.4	1.1 11.6				1	1	60	1	0.2	1				29.8		1		<u> </u>	1
		8.3	7	1	3			1	20	1	0.2	1				29.8		1		├	1
	Krug Park Lakewood	8.4	8	1	3	1	1	1	20	1	0.1		0.5							├─	1
1	Lebanon Park	8.6	7.4		3	1	1	1	64	2	0.1	1	1					-		 	
<u> </u>	Lincoln Park	20.4	4-0	1	3	1			4.0	3	0.7	_			1					┢	-
	Lindens Park	4.4	17.3	1		1	1	1	46	1	0.7	1	1		1					 	
	Lippold Center	39.0	30			1	1	_	75	1	0.07	1	 		_	32.7				\vdash	\vdash
	McCarty Park	9.2	8.9	2	2		<u> </u>		,,	1		<u> </u>				32.7		1		\vdash	\vdash
	McCullough Park	16.0	11.2	1			1	1	205	2	0.4		 		 			\vdash		\vdash	\vdash
	Meadow Lake	10.0	5.4				1	<u> </u>	203	1	0.4		1			1.1		\vdash		\vdash	\vdash
	Middlebury East	12.6	24.8							1			-								T
	Middlebury West	24.8	12	2					82	1							1				T
	Moecherville Park	1.6	1.4				1			1	0.01		1				1				T
	Montgomery Park	4.9	3.8				1	1	22	2	0.3	1	l				2,029				\vdash
	Moose Lake	7.2	6.9	1		1	1	1		1	0.04		i –								
	N. River St. Park	5.4	3.2							1											
	N.A. Island Park	10.9	6.5				1	1	70	1		1					3,705				\vdash
	N.A. Riverfront Park	10.9	1.5					1		1											
	Natures Meadows	14.5	13.2	1			1	1	38	2	0.6		0.5								Ī
1	New Haven	19.2	8.7	1	2		1	1	153	1	0.8	1				3.8					
	Oakhurst Linear	1.3	0.9							1	0.2										
1	Oakhurst Maint/Garden Plots	10.4	3.4						10	1		1									
1	Oakhurst Wetlands	35.6	2							1	0.6					33.6					
1	O'Donnell Park	12.3	12.3	1	3				52	1											
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		8.1	8	2	-	1	1		<u> </u>	2	0.1	<u> </u>	0.5					₩	\vdash		₩
-		6.1	5.2				1	1	5	1	0.1					2.4		<u> </u>			▙
	Propernick	3.5	1.2	<u> </u>		_					_					2.1		<u> </u>			⊢
	Randall Highlands	5.3	5		_	1	_		16	2	_		\perp			4.7		<u> </u>			▙
	Randall Park	4.5	2.1	├ ──	1		1	_	46	1	-	_	1			1.7	2.022	├			⊢
	nea can natare center	30.5	3	<u> </u>				1	50	1	0.1	1				29.5	3,822	├			⊢
	Remington Landing Park	4.3	3.6	├ ──			1	1	igwdapprox	1	0.1		0.5					├			⊢
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	Ridge Park Rios Park	4.0 15.9	3.7 8.3	2	2				100	1	0.2	 	$\vdash \vdash$					\vdash	${oldsymbol{arphi}}$		Ͱ
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	River Shoreline East River Shoreline West	23 30.7	<u> </u>	\vdash	\vdash				 	 			igwdapsilon			1		\vdash	$\vdash\vdash\vdash$		Ͱ
	Rob Roy Park	4.2	3.4	╆		1	1		-	2	0.5					1		┢			┢
		4.4	3.6	1	1	1	1		\vdash	1	0.5	—	2					₩	\vdash		┢
	Rural Street Park	5.5	3.0						\vdash		1	—						₩	\vdash		┢
	S. Broadway Park	7.4	2.9	┢	-				40	1	0.02	—	\vdash			3.7	2,300	₩	\vdash		┢
	Schneider Park	9.2	7.7	\vdash	3			1	40	1	0.02					3.7	2,300	┢	\vdash		┢
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	Sherwood Glen	1.7	0.5				1			1								 	\vdash		┢
		25.8	20.9	3	2		1	1	75	1	0.8	1				2		 	\vdash		┢
	Slattery Park	4.6	4.6		_		_	_	,,,	1	0.0	<u> </u>				_					
	Smith School Park	12.6	9.8	1	2				38	1	1										
	South Branch Ditch/Valayna	11.2	10.5	Ť	H				- 55	Ħ								 			H
	South Island	6.5	1.7						20	1	0.04					6	6,200				H
	South River Street Lot	2.6	3						20	1							2,579	1			H
	South Spring Lake	16.8	1.1	\vdash	 					1	0.5					3.6	2,373	Ħ			H
		8.0	2.2								0.1					1.3					t
	Splash Country	18.6	6.4	T			1	2	200	1	0.1	1				7.8		<u> </u>		1	T
	• •	38.2	8.6	1		1	1	1	60	1	0.8	1	0.5			3.7		1			t
	Station Boulevard Park	3.1	2.6							1	0.2										T
	Steck Park	1.1	0.9							1							339				T
1	Stevens Park	0.5	0.3				1			1											
1	Still Park	6.0	5.7			1	1			1	0.05		0.5								
1	Stone Avenue	2.8	2.8								1					1					
1	Stonebridge Park	6.5	6.5	1						1											
1	Stonegate Park	5.1																			
1	Stuart Sports complex	323.5	196	37	8		1	2	1,301	1	1.04	2	2		1	9.8	11,142				
1	Sutton Lake	22.2	11			1	1			1	0.5		0.5			11.4					
1	Tanner Trails	11.1	8.8	1		2	1	1		1	0.2		1			1.8					
1	Thadeus Weisner Park	0.1					1														
1	Titsworth	0.4	0.2				1			1											
		8.7	2.2							2	0.2										
	66	0.7	0.5				1			1	0.01		0.5					oxdot	╙		
	Verona Ridge	1.9	1.5				1			1											
		5.9	1.3						40	1						3.3	3,803	1			
	Washington Park	18.1	17.1	2	2		1	1		3	0.1		2						9		
	Waubonsie Creek trail	19.8	14		2					3	5					8.2					
	Waubonsie Lake	59.3	11.4				3	1	80	3	2	1	igsqcup			19	3,500		Ш		
1	Waubonsie Tennis	4.6	0.2					1		1									12		L
-	Westwood Park	24.1	3.2				1			1	0.02		2								

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1	Wetlands Park	4.1	3.5			1	1			1	0.1		0.5								
1	Wheatlands Park	6.5	4.4	1		1	1	1	60	1	1.1	1	1	1		1.8				1	
1	Willow Lake N.A.	9.3	4.3				1			3	0.5					0.8					
1	Wingfoot Park	5.2	4.6			1	1	1		1	0.03		1								
1	Zausa Park	10.9																			
165	Total	2,332	1,340	83	56	48	96	61	5,378	192	48	31	48	3	3	458	51,147	4	27	11	1





Marketing and Communications

Program Description

Marketing and Communications serves the District by providing communication materials and strategies to tell the District's story across its many brands and business units. Marketing tactics focus on increasing participation in programs and events, facility usage and memberships, thus increasing revenue and lowering the overall district reliance on taxes.

Marketing and Communications reaches our community members in a variety of ways, including paid campaigns, social media, activity guides, posters, fliers, press releases, columns, photos, billboards, public relations, website postings, radio, direct mail, postcards, banners, bulletin boards, facility and district newsletters, signage, email blasts, e-newsletters, on-hold messages, surveys and presence at community events. This department also serves as the hub for the District's Foundation activities (Golf for Kids) and sponsorship and development growth.

Social media and electronic communication with residents continues to grow. In 2018-19, the District added new channels (FoxFitness) and updated its tracking through its digital footprint reporting. Marketing aggressively targets social media as a primary communication tool and has reassigned resources to more effectively share content. Our overall digital footprint has grown, with the launch of the new website including specific landing pages for Blackberry Farm, Red Oak, Aquatics, and Fitness.

The Marketing department also oversees the Fox Force volunteer program, after-school programming in conjunction with Communities in Schools and MyTime, the summer outdoor concert series and collaborates with summer camps for the underserved. The department takes a leadership role in Crisis Management situations and is a primary contributor to award entries, grants, partnerships and other community-forward initiatives such as National Night Out.

Marketing's org chart includes a Business Development Specialist, which helps coordinate district-wide strategies toward alternative sources of revenue. Highlights for 2019 include a cash sponsorship with AMITA for \$60,000; cash sponsorships for marketing benefits and/or district events worth \$30,000; and fundraising efforts for Golf for Kids of approximately \$45,000.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	4.9	6.2	7.0
Part-time Equivalents	0.9	0.6	0.7
Total Full-time Equivalents	5.7	6.8	7.7
Full-time Head Count	5.0	7.0	7.0
Part-time Head Count	16.0	17.0	17.0
Total Head Count	21.0	24.0	24.0

FY 2019 Accomplishments

- Launch of new website in Q1 of 2019. Site includes new program search functions, landing pages and user-friendly navigation to streamline experience.
- Fully transitioned production of Activity Guide to in-house service. Re-envisioned look and feel, reduced errors and controlled costs.
- Launched See.Click.Fix as a public tool for engagement w/district maintenance.
- Completed FoxFitness interior/exterior branding rollout, with wayfinding and branding signage clearly displayed on our buildings.
- Developed and executed long-term marketing campaigns for District revenue facilities, including aquatic parks and Blackberry Farm.
- Produced four quarterly activity guides on time and under budget sent to 72,000 homes in advance of seasonal registration dates.
- Expanded use of targeted email campaigns to drive event revenue.
- Secured beneficial marketing agreements Kane Co. Cougars and VNA to drive visibility within region and community.
- Performed crisis/event communication during Polar Vortex and Mid-Am cancellation to ensure guest safety and satisfaction.
- Integrated more Spanish marketing pieces throughout district specifically through expanded visibility in activity guide and on summer promo materials.
- Supported all district signature events with marketing materials, social, web, and eblast efforts. Staffed/volunteered many on-site with giveaways and more.
- Played integral role in promotion and acquisition of Golf for Kids sponsors. Event captured over \$45,000 in proceeds.
- Generated sponsorship revenue activity in excess of \$90,000.
- The Fox Valley Park District participated in 5 different 21st Century Grants including our own FVPD grant. For our grant we were in 3 elementary schools and 1 middle school with 4 programs weekly at each school for 26 weeks. For our grant we served up to 1600 students weekly for 26 weeks. For the other District #129 Grant we were in 4 elementary schools and 1 middle school and served up to 500 students weekly for 15 weeks. For the 3 District #131 21st Century Grants we were in 9 elementary schools, 3

- middle schools and high school and served up to 1300 students weekly for 5 weeks. We also offered a Swim Safety for 4 lessons to all 9-elementary school 2nd graders at Vaughan Athletic Center. 134 students received the lessons.
- Partnered with the Northern Illinois Food Bank for the Summer Meals on the Move free lunch program at the following at Blackhawk Park. Lunch was offered for children and teens up to 18 from June 11- August 10. The district also received a \$1,086 swim grant from Community Foundation of Fox Valley to offer free swim lessons. More than 50 second-grade students participated in this opportunity.

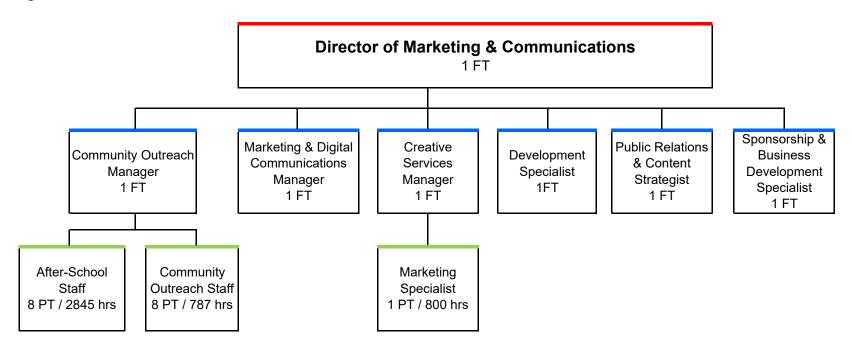
Short-Term Goals

- Continue to upgrade digital and roadside signage at Eola Community Center
- Support Fitness expanded outreach and marketing to increase membership with primary focus on Prisco and Eola locations
- Finalize AMITA agreement to secure \$60,000 in new revenue
- Integrate artificial intelligence into marketing model

- Replace all facility wall signage with TV/digital monitors
- Continue to evaluate alternative methods to drive registration Activity Guide is #1 cost to department
- Define A.I. role in sales converge A.I. and Sales CRM programs to produce dashboards
- Expand video production efforts in storytelling



Marketing & Communications







Recreation Department

The Recreation Department's primary responsibility is to provide patrons with highquality recreation and leisure experiences in distinctively well-maintained and operated facilities. The Recreation Department offers programming at the following facilities:

- Vaughan Athletic Center
- Eola Community Center
- Prisco Community Center
- Fox Fitness Membership
- Copley Boxing and Training Center
- Stuart Sports Complex
- Blackberry Farm
- Red Oak Nature Center

Recreation Department – Administrative

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	2.9	2.0	2.0
Part-time Equivalents	-	-	-
Total Full-time Equivalents	2.9	3.0	2.0
Full-time Head Count	3.0	2.0	2.0
Part-time Head Count	-	-	-
Total Head Count	3.0	2.0	2.0



Vaughan Athletic Center

Program Description

The Vaughan Athletic Center is a 228,700 square foot facility that houses the District's largest fitness center, indoor pool, tennis courts, track and indoor sports. The pool includes a 10-lane competition pool with a 3-lane therapy pool and an interactive leisure pool with water features. There is a fieldhouse with a 200-meter track that serves the community well through open gyms, developmental programs and league play. The VAC also includes a 10,000-sq. ft. fitness center that over the past year has undergone some changes. The new re-imagined space includes an improved cardio-stretch area, body weight area and specialized fitness programming area for new classes and sport enhancement programs. The Vaughan Tennis Center is home to 9 indoor courts and provides rental space to several area high school and universities along with programs, leagues and tournaments.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	18.0	20.3	21.0
Part-time Equivalents	57.2	60.7	60.0
Total Full-time Equivalents	75.2	80.9	81.0
Full-time Head Count	19.0	22.0	22.0
Part-time Head Count	383.0	388.0	410.0
Total Head Count	402.0	410.0	432.0

FY 2019 Accomplishments

- Our new Fox Valley Flash Track team held their first meet at Vaughan, finishing 2nd place overall with 13 teams in attendance from three different states.
- The annual Family Fun Fair was held on February 16 with 1,100 people in attendance.
- Ben Summers, a Vaughan Athletic Center lifeguard, received the "International Golden Guard Safety Award" during an unannounced audit from Jeff Ellis and Associates. Only the top 1% of lifeguards receive this award.
- MVP sports launched in 2019 as an in-house sports program and had a net revenue of 51%, compared to 33% the previous year through a contracted sports provider.
- Vaughan Aquatics hosted the first ever regional swim meet with approximately 300 swimmers, and Riptides swimmer Leah Hayes has qualified for the 2020 Olympic Trials.

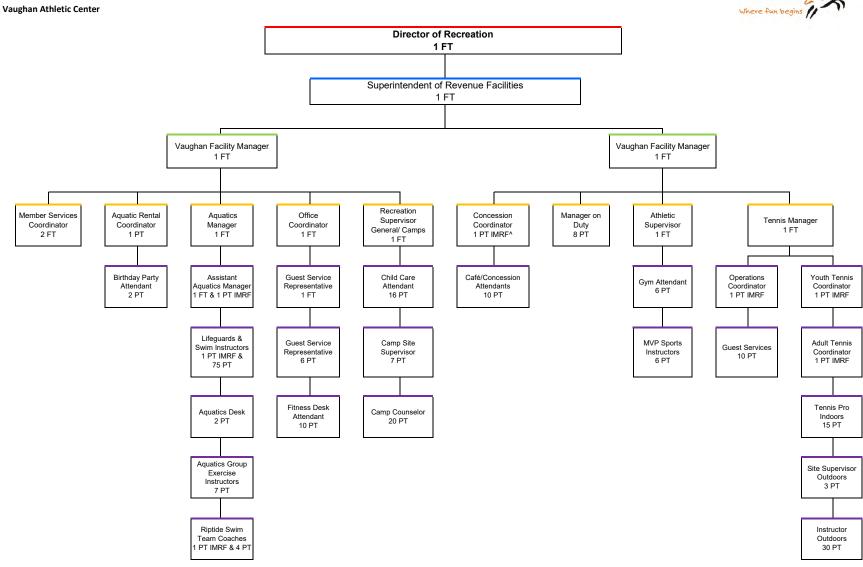
- The rebranded swim lesson program, Parker's Swim School had a substantial increase in participation and a 39% increase in revenue.
- Tennis offered new programs such as outdoor adult drop in drills, in house league at Washington Park, a parent-tot program and a Wine and Trunk Show to promote equipment and apparel sales.
- The Vaughan Tennis Center won a bid with the NITA (Northern Illinois Tennis
 Association) to be the host site for another Championship Tournament for Adult League
 Play. This Mixed Doubles Sectional Tournament was held on September 14th and 15th for
 the NITA.

Short-Term Goals

- Actively partner with AACVB and athletics staff to recruit and obtain new tournaments and events in the fieldhouse to increase rental revenue by 10 15%.
- Evaluate café menu, layout, staffing and hours to create more efficient operations and services.
- Increase track usage and rentals through meets or a series of Friday night field events.
- Implement an adult basketball and volleyball league at Vaughan.
- Bid and Host 4 to 5 sanctioned USTA tournaments over the summer season.
- Meet with local high school tennis coaches to investigate the feasibility of developing and implementing private 'group' lessons tailored to their team's needs.
- Promote tennis socials and focus on marketing to increase participation by 50%.
- Implement baseball small group/team training or lessons to MVP Sports Academy.
- Implement a facility open-house to highlight large revenue programs and amenities to the community.

- Plan and implement the before and after school program with West Aurora School District
- Offer more track and swim meets to create additional revenue sources for the building.
- Investigate feasibility of creating an in-house beginner/intermediate tennis league for men.
- Investigate feasibility of designing a staff incentive program tied to racquet sales to boost pro shop sales.
- Increase special events offerings to the public.





^{*} Contracted Service

[^] Also services Stuart & Outdoor Aquatic Facilities



Eola Community Center

Program Description

The 63,000-square-foot Eola Community Center opened in 1993 through a joint effort between the Fox Valley Park District and the City of Aurora Public Library. The building occupies two acres and has 15 acres of community park space. Eola Community Center offers visitors offers over 2,000 programs annually including athletics, technology, preschool, gymnastics, cheer, martial arts, dance, the arts, camp, special events, and other miscellaneous activities. Eola Community Center staff continues to listen and engage with the community to offer current and relevant programs that the community wants and needs.

	2018	2019	2020		
Personnel Summary	Actual	Projected	Proposed		
Full-time Equivalents	9.3	8.1	8.2		
Part-time Equivalents	28.2	28.2 30.6			
Total Full-time Equivalents	37.4	38.7	39.0		
Full-time Head Count	9.0	8.0	8.0		
Part-time Head Count	177.0	188.0	190.0		
Total Head Count	186.0	196.0	198.0		

FY 2019 Accomplishments

- MVP Sports Academy was introduced in January, eliminating the need for contractual providers to program youth sports programs. As of August 1st, this program has generated over \$86,000 in revenue and a net profit of over \$54,000. In 2018, the district only netted \$52,000 for the entire year with Kids First and All-Star Sports combined.
- Fox Valley Gymnastics is the home of five AAU National Champions as well as State Champions in four levels of competition.
- At mid-point the Recreational Gymnastics program has experienced an 8% increase in revenue which is great as we head into an Olympic Year.
- Table Tennis shows to be a very popular program at Eola as it has already surpassed the budgeted revenue amount for the year.
- Summer Blast Jr was offered as a new camp option for children entering kindergarten. Campers had a unique introduction to the camp experience with on-site field trips and weekly themes. Seventy-nine campers participated in this program throughout the

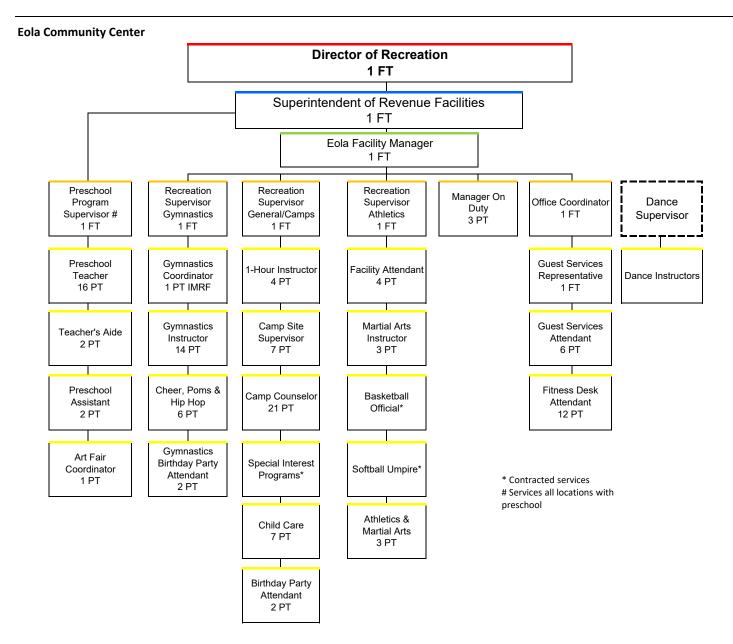
summer totaling over \$20,000 in revenue which attributed to a 13% growth to the overall summer camp program.

Short-Term Goals

- Streamline rental options to maximize profit and minimize maintenance cost.
- In-house Move to Learn programs will make their debut in Fall 2019 which will eventually replace the contracted program Little Learners.
- MVP Sports will be introducing an Elite Sports programming option with a much greater emphasis on developing skills and getting participants ready for more competitive leagues and competitive play at a higher cost.
- Work to implement before and after school programs in the school districts to offer an alternative to high priced daycare options.

- Expand the bilingual preschool program to Eola for the 2020-21 school year.
- Offer full-day summer camp programs for pre-kindergarteners to meet the high demand of working parents.
- Brand Fox Valley Gymnastics to all three Community Centers with programming and competitive teams in tumbling and cheer to create higher participation based on resident location.
- Tap into the home school and field trip market for afternoon socialization clubs, gymnastics, cheer and tumbling for simple revenue generators.
- Partner with District 204 schools to utilize gym space to expand youth leagues and youth sports programming for greater partnership connections and greater profit.







Prisco Community Center

Program Description

Prisco Community Center offers a wide-variety of programming and services to all ages. Friendly Center Club, Creative Play Preschool, performing arts programs and leagues are just a few of the many programs provided at this facility. McCullough Park is adjacent to the community center and features a playground, small picnic shelter, open space and a walking path with connection to the Fox River Trail. The facility features a newly-renovated fitness center, three large community rooms, multiple classrooms, gymnasium and a performance stage. It is an ideal location for business meetings, corporate events, receptions and parties.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	9.2	7.6	7.0
Part-time Equivalents	10.1	13.3	13.5
Total Full-time Equivalents	19.2	20.9	20.5
Full-time Head Count	9.0	8.0	7.0
Part-time Head Count	98.0	113.0	115.0
Total Head Count	107.0	120.0	122.0

FY 2019 Accomplishments

- Opened state-of-the art fitness facility in July 2018 and have increased membership by 78%.
- Fox Fitness is projected to bring in \$160,000 in revenue for the 2019 fiscal year compared to 36,000 in 2018.
- Continued the partnership with Hesed House, Mutual Ground and LifeSpring to offer programming opportunities for children that are temporarily residing at halfway homes
- The facility rental revenue is projected to meet the \$125,000 budget by year-end which is a \$13,000 increase from the previous year and gain be attributed to increased rental rates and usage/awareness.
- The new accessible elevator installation was completed and approved for usage.
- The 50th Anniversary of Summer Stage was held at West Aurora High School with a total of 100 actors for the performance of *Annie*.
- Creative Play Preschool has seen a 14% growth in 2019 compared to 2018.
- Music Lessons and Small-Scale performances have experience growth with re-energized staff and utilizing the newly renovated facility and spaces.

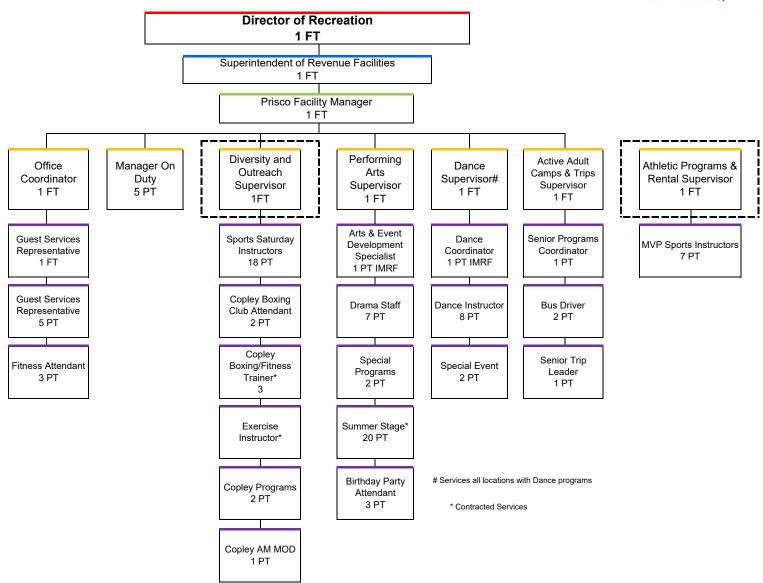
Short-Term Goals

- Increase membership sales in the fitness center by at least 13%.
- Continue to include destination competitions as an option for A'Factor Dance Company to keep participants engaged including a trip to New York to participate in the Dance the World program.
- Offer new senior trips with a focus on marketing efforts to reach new audiences and opportunities.
- Increase participation and revenue in small performances and music in the performing arts department by offering specialized classes to improve acting and auditions.
- Install turf flooring in the balcony area to utilize space more efficiently and increase participation within small group training for fitness

- Conduct a cost analysis on the 38-passenger bus to determine a lease renewal, buy out option or determine other transportation options for seniors.
- Improve the costume gallery shopping experience by organizing, labeling, and marketing available costumes to area schools and theaters for rent.
- Evaluate facility rental fees and rental options for use of the stage.
- Review reservation reports in the dance and group ex studios to find programming gaps in an effort to expand program offerings.
- Market the Friendly Center Club by means of attending senior living homes to talk about opportunities with partnerships available between the Club and homes.

Prisco Community Center







Fox Fitness

Program Description

Fox Fitness encourages everybody to be healthy and have more energy to spend with family and friends. With locations at Eola, Prisco and Vaughan, Fox Fitness is focused on moving forward to deliver premier and consistent fitness experiences though dedicated staff members, state-of-the-art spaces, trending programs, personal training, and unmatched amenities.

Fox Fitness at the Vaughan Athletic Center holds the District's largest fitness center at 10,000 square foot with three separate rooms containing state of the art cardiovascular, selectorized (resistance by moving pins or levers), free weight machines and functional training. It also has separate rooms for Cycling, Yoga, Group Exercise and a $1/6^{th}$ mile indoor track. Fox Fitness at Prisco Community Center re-opened in July 2018 and features state of the art cardiovascular, selectorized and free weight machines. It also has a separate studio for Cycling and another studio for Yoga and Group Exercise. Fox Fitness at the Eola Community Center was re-freshened in the summer of 2019 and offers state of the art cardiovascular, selectorized and free weight machines. It also has a studio for Cycling, Yoga and Group Exercise and a $1/10^{th}$ of a mile track.

Note that no personnel summary is presented for FoxFitness as full-time equivalents (FTE's) and head counts are included within the personnel summaries of the three community centers.

FY 2019 Accomplishments

- Retained and expanded specialized program offerings amongst the three locations with Obstacle Course Training, Ready to Lose and Get Lean program offerings.
- Added several new Group Exercise classes to accommodate the increase in Membership at Vaughan and increased Group Exercise class offerings at Eola and Prisco.
- Implemented Pop-Ups in the Park classes to raise awareness of Fox Fitness in the community and target potential corporate/HOA memberships.
- Completed a major refresh of Fox Fitness at Eola Community Center, adding eight new TV'S, new carpet, signage, new paint, new upholstery for the equipment and rearranged the Fitness Floor.
- Reached an all-time high for Group Exercise participation in March 2018 with 9,800 participants.
- Celebrated Re-Grand Opening of Fox Fitness at Eola on Sept 3rd with food for members, giveaways and a grand prize of Apple Watch.

- Had several Member Appreciation Days and gave away Fox Fitness gear including koozies, head bands, water bottles, sunglasses and driver license holders.
- Purchased new Cycling bikes for Fox Fitness at Prisco to accommodate a growing participation in Cycling class.

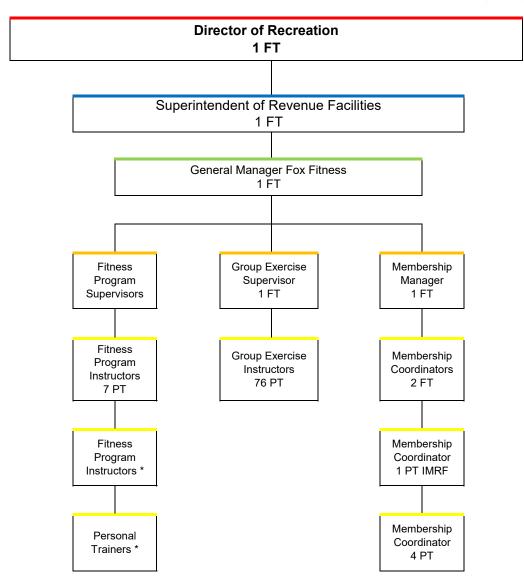
Short-Term Goals

- Replace 20 Upright and Recumbent bikes at both VAC and Eola locations to replace aging equipment. This is the 1st time purchases will be combined between buildings in hope of getting the best price possible.
- Launch online membership sales. (Key Strategy 4, Goal B)
- Purchase new dumbbells for the Eola location branded with a stamped Fox Fitness logo.
- Reach 10,000 members across all three locations.
- Reach 10,000 Group Exercise participants in March 2020.
- Continue to offer and expand Pop- Up in Park classes in 2020.
- Examine and compare Personal Training fees with other Districts and Fitness Centers to see if a price increase is justified. Last done 2013-4.

- Continue to evaluate capital replacement plans to help prioritize improvements.
- Offer more health and fitness opportunities to the underserved communities with the help of a Fox Fitness Dietician and Fox Fitness Ambassador that was introduced as a new idea in 2020.
- Refresh and update the Vaughan Athletic Center Fitness area.
- Research and present a plan for a 4th stand-alone Fitness Center.



Fox Fitness



^{*} Independent Contractors



Stuart Sports Complex

Program Description

Stuart Sports Complex serves over 225,000 people a year from approximately 30 states and two countries. The complex has expanded in the past year from a local and regional destination to a nationally recognized sports complex for programming of District leagues, athletic programs, rentals, tournaments and special events. Stuart Sports Complex has two full size grass infield ball diamonds, six flex baseball/softball diamonds, 22 full size soccer fields, and 12 small sided soccer fields. In addition to the athletic fields and diamonds, Stuart also features a dog park, splash pad, playground, and basketball court.

Note that no personnel summary is presented for Stuart Sports Complex as full-time equivalents (FTE's) and head counts are included within the personnel summaries of the Prisco Community Center, the Vaughan Athletic Center and Operations. These positions serve multipurpose role that overlap headcounts at various facilities and are therefore only presented once.

FY 2019 Accomplishments

- Hosted the nation's largest Youth Ultimate Frisbee tournament with 90 teams.
- Host site for the Chicago High School Ultimate Frisbee League.
- Secured two new large soccer events Great Lakes Soccer Challenge (200 teams projected) and Alianza de Futbol (100 teams projected).
- Worked in conjunction with operations to develop new field prep system that will allow district resources to be allocated differently to allow for more field projects to occur.
- Addition of new products to the concession menu that has led to increased sales.

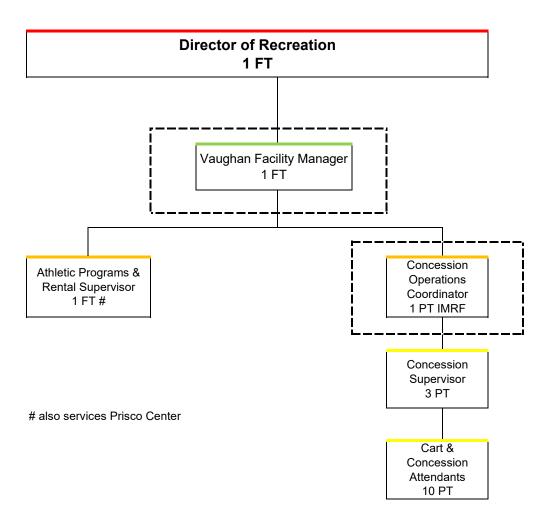
Short-Term Goals

- Update drone footage and re-vamp Stuart marketing video to better represent the growth of the facility and events offered.
- Through the prairie restoration projection increase the size of the grass parking lot area near fields 15 & 19.
- Evaluate the need to install a lightning detection alarm at the complex to increase safety levels.
- Secure two new tournaments in 2020 one of which being in the Fall.
- Look into developing a race to be run at Stuart Sports Complex during the fall.

- Obtain a water source near the gazebo to aid in filling coolers for larger field tournaments.
- Look into installing artificial turf on the diamonds at Stuart.
- Increasing parking to allow for bigger events.
- Install permanent restrooms near the gazebo for field tournaments.
- Evaluate and determine a plan to increase usage during Fall at the complex.
- Look into developing a run series to be held at Stuart Sports Complex.

Fox Valley
Park District
Where fun begins

Stuart Sports Complex





Blackberry Farm

Program Description

Blackberry Farm is responsible for offering museum displays and artifacts depicting everyday life from 1840 through the early 1900s. It also offers family-friendly amenities from the historic theme park that features unique play areas for all ages, live animals, amusement rides, and a living history museum that brings Aurora's history to life through demonstrations, exhibits and extensive artifact collections. Blackberry Farm also hosts events for all ages and has become a desired destination for weddings, birthdays, family reunions and corporate picnics.

	2018	2019	2020		
Personnel Summary	Actual	Projected	Proposed		
Full-time Equivalents	3.9	4.0	4.0		
Part-time Equivalents	15.3	16.3	16.8		
Total Full-time Equivalents	19.2	20.3	20.8		
Full-time Head Count	4.0	4.0	4.0		
Part-time Head Count	83.0	101.0	103.0		
Total Head Count	87.0	105.0	107.0		

FY 2019 Accomplishments

- Sold out 2018 Holiday Express tickets increasing revenue by 65% compared to 2017.
- Record attendance to the Live & Uncorked concert series, with 3,729 guests and a 72% increase in revenue compared to the previous year.
- Installation of the expanded speaker system throughout Blackberry Farm has improved communication and safety with guests.
- Rentals of the new Event Barn contribute to a projected facility rental growth of 41% or \$23,000 in the first year of rentals.
- Improvements have been made to the Discovery Barn to improve animal quality of care and the overall guest experience.
- Camp Blackberry has increased to a maximum of 50 participants throughout the summer and implemented a Counselor in Training Program that has full registration each session.

Short-Term Goals

- Evaluate member benefits and utilize marketing to share the value of being a Blackberry Farm member with a goal of 2,800 members in 2020.
- Increase the Holiday Express budget by 27% by adding an additional day on Thursdays to the Holiday Express schedule.
- Grow group admission revenue through advertising to previous groups, schools and IPRA and creating a targeted marketing piece for both camps and schools.
- Increase birthday party revenue by adding Fridays as a package option.
- Continue the growth of the Event Barn rentals and weddings by promoting the Wedding Coordinator to IMRF to allow additional hours to attend wedding showcases, building local network connections, building our presence online and have a point person during weddings and events.

- Review and evaluate Birthday Party rates and options to determine if any adjustments are needed to continue the growth of Birthday Parties at Blackberry Farm.
- Through the addition of weddings in the Event Barn the building rentals account has the potential to reach \$95,000 by 2023.
- Expand reach and bookings of educational programs working with educators to evaluate and develop historical curriculum that will draw additional schools to Blackberry Farm.
- Build a relationship with home school network to increase field trip participation.



Red Oak Nature Center

Program Description

Red Oak Nature Center and Lippold Park provide a natural setting in a suburban area that is made available to our community for education, entertainment, health and leisure. Through environmental education provided at both facilities and interactive exhibits and trails, we provide a variety of nature-based experiences.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Equivalents	2.2	2.1	2.2
Part-time Equivalents	4.1	3.7	3.5
Total Full-time Equivalents	6.3	5.8	5.7
Full-time Head Count	2.0	2.0	2.0
Part-time Head Count	17.0	15.0	16.0
Total Head Count	19.0	17.0	18.0

FY 2019 Accomplishments

- Created new program offerings that span several weeks versus a single day.
- Integrated a Reach TV to promote all agency programs and events and added seating in the lobby to improve the overall customer experience.
- Completed the roof replacement, added the outdoor preschool nook fence, added air conditioning units for the Maple and Acorn classroom and added new facility signage.
- Updated exhibits areas to include, the outdoor preschool area interactives, new river touch tank featuring live crayfish and mussels, new bee observation hive and gar tank and added living foliage in the wildlife room.
- Created a 'Conservation Corner' to help connect guests to conservation themes and serving opportunities.
- Partnered with Forest Preserve District of Kane County to provide educational programming. Red Oak further partnered with FPDKC and Hickory Knolls Nature Center to provide the Red Oak created 'Rusty Rodeo' event (removing aquatic invasive species from local waterways) for the community.
- Developed a marketing strategy to promote rentals, fests and programming for Red Oak moving forward.

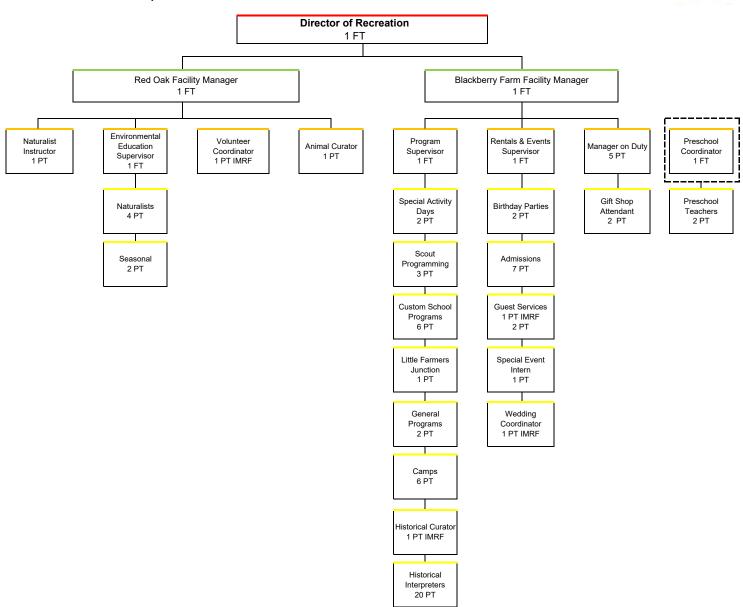
Short-Term Goals

- Increase facility rental revenue by 15%.
- Grow our community volunteer base and presence.
- Continue to discuss plan for added a shelter and restroom at Lippold Park.
- Install parking lot gates at Lippold and Red Oak.
- Launch Parker's Pals animal donation web page and program.

- Implement the 'Friends of Red Oak' sponsorship/membership opportunity.
- Increase programming offerings and rental opportunities.
- Develop grant, and large sponsorship donor opportunities.



Red Oak Nature Center & Blackberry Farm







Outdoor Aquatics

Program Description

On September 30, 1989, the Fox Valley Park District entered into an intergovernmental agreement with the City of Aurora to jointly construct three family aquatic centers for use by residents and guests of both governmental agencies. Two of these centers, Splash Country Water Park and Phillips Park Family Aquatic Center, have been constructed. Splash Country, located on the far west side of Aurora, is home to one of the largest lazy river attractions in the state of Illinois. Features also include a zero-depth pool, two large winding tube slides, two regulation sand volleyball courts and an enclosed kid-friendly water play area. Phillips Park, located on the southeastern side of Aurora, features a zero-depth pool, two drop-off slides, an enclosed body slide, two winding tube slides, kid-friendly water play areas and two regulation sand volleyball courts.

Within the intergovernmental agreement, the Park District has agreed to be responsible for all daily operations, including management and administration of the aquatic centers. The original 1989 agreement provided for an 8% reimbursement of audited expenditures. This was subsequently amended to 4% in 1998. Under this agreement, any operating deficits or surpluses are equally shared between the Park District and the City. Operating surpluses are retained for future capital improvement needs at the aquatic centers. A restatement and 10-year extension of the intergovernmental agreement was approved by the Aquatic Administrative Board in April 2009 and the Fox Valley Park District Board of Trustees in June 2009; extending the agreement to December 31, 2019, with an additional 10-year renewal clause. In the event the renewal clause is not exercised, a two-year period has been established. The restatement of the agreement also removed any obligations of a "third" aquatic center that was contemplated and referenced in the original agreement.

The lifeguard operation is managed through our contractual vendor, Jeff Ellis Management. Together, we work as a team to offer a unique and an affordable summer aquatic destination that centers on quality customer service, recreational opportunities, safety and fun, while remaining financially responsible within our operations.

	2018	2019	2020
Personnel Summary	Actual	Projected	Proposed
Full-time Employees	1.4	1.3	
Part-time Employees	2.8	3.3	
Total Full-time Equivalents	4.2	4.6	

FY 2019 Accomplishments

- Wayside Cross Urban Youth Ministry supplied a \$2,000 grant that funded 78 children ages 2-16 for swim lessons.
- Second Grade Learn to Swim program had 17 children attend free swim lessons this summer at Splash Country.
- Repaired the spray amenities at Splash Country to operate as it did when the park opened in 1998.
- Over 800 swimmers participated in special events between both water parks.
- Replaced sand with artificial turf at Splash Country.
- Purchased new beach lounge chairs, concession tables and umbrellas at Splash Country and Phillips Water Park to replace worn out furniture.
- The swim program revenue and participation increased at both parks in 2019.

Short Term Goals

- Evaluate special events to capitalize on the popularity of glow swim and offer two per month in 2020.
- Evaluate the membership price and options to bundle services and/or meet the needs of the community.
- Evaluate concession offerings and increase vending in lieu of a concession stands as well as allow outside food into the park.
- Obtain a new birthday party food vendor for outdoor aquatics birthday parties.

- Develop rentable areas under the funbrellas to increase revenue from camps or family gatherings.
- Redevelop the birthday party and after-hour rental packages to provide additional add on features such as lounge reservation, tents, programming activities and more.



Liability Fund

Program Description

The Liability Fund provides for the District's overall risk management, loss prevention and safety programs. The District is a member of the Park District Risk Management Agency (PDRMA), a self-insured intergovernmental risk pool that provides the District with comprehensive insurance coverage, including general liability, automobile liability, public official's errors and omissions coverage, employment practices, liquor liability, workers compensation and property coverage.

The insurance fund also provides for the District's unemployment compensation expenses. The District has chosen the reimbursable plan as opposed to the payroll tax plan for funding unemployment claims.

Budget Highlights

- Property taxes of \$750,000
- Interest Income of \$750
- Employee benefits estimate will conservatively increase from the year-end estimate
- PDRMA liability insurance and property insurance is expected to increase over last year's budget.



Fox Valley Special Recreation Association

Program Description

The District is a party to a joint agreement to provide recreational programs for the handicapped under Section 8-10b of the Park District Code. The Fox Valley Special Recreation Association (FVSRA) provides a diverse range of year-round recreation activities for individuals with special needs and disabilities. FVSRA administrative offices are located at the Vaughan Athletic Center (VAC) and are governed by a Board of Directors comprised of representatives from each of its member districts: Fox Valley, Geneva, St. Charles, Batavia, Oswegoland, South Elgin and Sugar Grove.

Contributions to this fund from member districts are determined annually by the board and are based on each district's taxable Equalized Assessed Valuation. Capital improvements to District facilities, parks and playgrounds relating to special recreation programs and the American's with Disabilities Act (ADA) accessibility requirements also can be paid for through this fund. The maximum tax rate for this fund is .04 cents. For the proposed 2020 budget, the District budgeted \$853,734. The District's member contribution to FVSRA represents approximately 37.5% of all member contributions. Additionally, the District has a Condominium Agreement and Memorandum of Understanding regarding the use of the Vaughan Athletic Center.

Budget Highlights

- The levy for the Special Recreation Fund is to cover the member contribution, inclusion aides and costs of providing special recreation programs and the corresponding ADA accessibility requirements for capital projects
- The member contribution to the Fox Valley Special Recreation Association will increase by 6.6% to \$750,406.
- Capital and repair costs for requirements for ADA compliance improvements and capital projects are budgeted at \$200,000.
- Part-time wages for inclusion aides are budgeted to at the eight-month level of \$45,000.
 This represents a 73% increase over the prior year budget.



Illinois Municipal Retirement Fund

Program Description

The Illinois Municipal Retirement Fund (IMRF) is a Qualified Plan under section 401(a) of the Internal Revenue Code. Since 1941, IMRF has provided employees of local governments and school districts in Illinois with a sound and efficient system for the payment of retirement, disability and death benefits. IMRF is entirely funded by member contributions, investment returns and contributions from IMRF employers. IMRF is not a state pension fund and is not funded by any state dollars.

All IMRF-designated employees (those expected to work 1,000 or more hours annually) of the Fox Valley Park District are required to participate in IMRF. Employees contribute 4.5% of their gross wages and the District contributes an amount annually determined by IMRF to sufficiently fund the actuarial calculations.

The 2020 rate is 10.42%, which represents an increase from last year at 8.95%.

The current assumed investment rate of return was lowered from 7.5% to 7.25%, which is still higher than comparative retirement systems in the State of Illinois. The investment portfolio is a major contributor to the Fund. Year 2018 investment returns resulted in a loss of \$1,747 million and represented 452.8% percent of the negative Plan Additions for the year.

The Illinois Pension Code requires IMRF to annually credit 7.5% interest to the IMRF member and annuitant reserves. Because the IMRF portfolio did not return 7.5% in 2018, the required funds are drawn from IMRF employers' reserve accounts. This reflects the fact that, as sponsors of a defined benefit pension plan, IMRF employers share all the risks and rewards of investment returns.

Budget Highlights

The District's IMRF contribution expense is budgeted at \$750,000



FICA

Program Description

The Federal Insurance Compensation Act (FICA) includes contributions for Social Security (6.20%) and Medicare (1.45%) for all District employees. The District is liable for the Social Security Contribution of 6.2% and 1.45% Medicare Taxes. For 2019, once an employee's wages reach \$132,900 for the year, they are then exempt from the Social Security contribution. There is no salary cap for Medicare contributions.

Budget Highlights

- Property tax receipts are budgeted at \$960,000. This amount increased by 8.97% over the prior year budget to remain aligned with the recommended fund balance level. This increase is equally offset by the increase in the budgeted FICA contribution for 2020.
- The District's FICA contribution is budgeted at \$904,612, which is an 8.97% increase over the prior year budgeted amount.



Audit

Program Description

The purpose of the Audit Fund is to provide financial resources to be used to prepare and publish the Comprehensive Annual Financial Report that encompasses all funds and account groups of the District.

Budget Highlights

- Property tax receipts are budgeted at \$20,000
- Annual audit is budgeted at \$39,000
- Actuarial services for GASB 75 at \$3,000
- Agreed upon services for grant audit at \$3,000



Debt Service Fund

Program Description

Under Illinois State Statute (50 ILCS 405), the District may borrow money and issue bonds subject to a legal limit of 2.875% of the District's taxable Equalized Assessed Valuation (EAV). The proceeds from the sale may only be used for the following: paying for land acquisition or purchases for parks; building, maintaining, equipping and protecting the land and parks, or payment of related expenditures; and refunding bonds that are payable solely from revenues derived from the operation of any of its facilities. The Debt Service Fund is used to account for the accumulation of resources for and the payment of principal, interest and finance charges for the bonded debt.



Long-Term Debt Descriptions

Total Outstanding

2010A Build America Bonds

An \$8,500,000 General Obligation Limited Tax Bond Series 2010A, Build America Bond, dated July 13, 2010 due in installments of \$1,500,000 to \$1,900,000 beginning December 15, 2022 through December 15, 2026. Interest at 5.25% to 5.625% is payable semiannually on June 15 and December 15. Pursuant to the American Recovery and Reinvestment Act, the District is eligible to receive a rebate from the U.S. Treasury Department of 35% of the interest paid each year. The net interest rate for the Series 2010A Build America Bonds, after rebate, is 3.41% to 3.66%.

\$ 8,500,000

2015B General Obligation Refunding Bonds

A \$20,285,000 General Obligation Refunding Park Bonds, Series 2010B, dated July 13, 2010 due in installments of \$270,000 to \$4,530,000 beginning December 15, 2010 through December 15, 2016. Interest at 3.00% to 3.50% is payable semiannually on June 15 and December 15.

\$ 17,200,000

2017 General Obligation Limited Tax Park Bonds

A \$3,000,000 General Obligation Refunding Park Bonds, Series 2017, dated November 20 due in installments of \$1,500,000 beginning December 15, 201 through December 15, 2020. Interest at 5% is payable semiannually on June 15 and December 15.

\$ 3,000,000

2017 Debt Certificates

The District issued \$3,074,748 in debt certificates on December 15, 2017 for capital projects. The certificates are payable in annual installments for both principal and interest, beginning July 15, 2018, and on each July 15 thereafter to and including July 15, 2032. Interest at 2.642% is payable annually on July 15.

\$ 2,783,166

Total Long-Term Debt

\$31,483,166

Debt Service to Maturity Schedule *2020 Budget*



Years Ending	General Obligation							
December 31,		Serial Bonds				Debt Certificates		
		Principal		Interest		Principal		Interest
2020	\$	5,457,410	\$	1,186,869	\$	139,300	\$	70,075
2021		5,544,385		953,695		148,450		66,395
2022		2,945,000		790,325		158,009		62,473
2023		2,980,000		653,772		167,987		58,299
2024		3,070,000		510,575		178,404		53,861
2025		3,035,000		362,275		189,273		49,149
2026		3,185,000		212,075		200,617		44,149
2027		1,345,000		53,800		212,449		38,849
2028						224,792		33,236
2029						237,659		27,298
2030						251,077		21,020
2031						265,064		14,387
2032						279,545		7,385
Total	\$	27,561,795	\$	4,723,386	\$	2,652,626	\$	546,576



General Obligation Bond Long-Term Debt Schedule History

Bond Issue:	2015	2016	2017	2018	2019 Unaudited	2020 Proposed
2005	550,000	-	-			
2008A*	4,535,000	3,065,000	-			
2009A*	24,815,000	-	-			
2010*	4,425,000	2,085,000	585,000	-		
2010A	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000
2015A		2,465,000	1,725,000	-		
2015B		22,700,000	20,575,000	17,200,000	14,095,000	11,065,000
2017			3,000,000	3,000,000	1,500,000	-
2019					3,466,795	2,539,385
Total Debt Outstanding	\$ 42,825,000	\$ 38,815,000	\$ 34,385,000	\$ 28,700,000	\$ 27,561,795	\$ 22,104,385

^{*} Refunded to 2015A

^{**}Refunded to 2010A

FOX VALLEY PARK DISTRICT

COMPUTATION OF LEGAL DEBT MARGIN

	December 31, 2018	
EQUALIZED ASSESSED VALUATION	\$	4,233,393,945
Statutory Debt Limitation:		
Without Referendum575% of assessed valuation	\$	24,342,015
General Bonded Debt: General Obligation Bonds Dated:		
July 13, 2010		8,500,000
December 12, 2017		3,000,000
Total general bonded debt		11,500,000
LEGAL DEBT MARGIN WITHOUT REFERENDUM	\$	12,842,015
Statutory Debt Limitation: With Referendum - 2.875% of assessed valuation	\$	121,710,076
General Bonded Debt: General Obligation Bonds Dated:		
December 1, 2015		17,200,000
Total general bonded debt		17,200,000
LEGAL DEBT MARGIN WITH REFERENDUM	\$	104,510,076

^{*} Most recent information available

Source: Park District Records

The overall legal debt limit for the Park District bonds is 2.875% of assessed valuation for total debt including referendum, contracts payable and non-referendum bonds.

The legal debt limit for non-referendum bonds is .575% of assessed valuation. Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer.

The Park District is compliant with the legal debt limit.





Acronyms

Like many organizations, the Park District uses many acronyms. The use of acronyms often makes reading any material somewhat difficult. To aid the ease of reading this budget document and to avoid any confusion, a separate acronym glossary has been added.

ADA – Americans with Disability Act of 1990 regulated through the Department of Justice, which prohibits discrimination on the basis of disability in "places of public accommodation" (businesses and non-profit agencies that serve the public) and "commercial facilities" (other businesses). The regulation is responsible for establishing minimum standards for ensuring accessibility when designing and constructing a new facility or altering an existing facility.

BMP – Best management practices

CAFR – Comprehensive Annual Financial Report is used to catalog an accurate picture of institutional funds – or financial holdings – assets and total investment incomes for those government and nongovernmental entities using the report.

CFA – Computerized fleet analysis software

CPI – Consumer Price Index is an index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period.

CMAQ – Congestion, Mitigation and Air Quality Improvement Program are federal grants for projects that contribute to air quality improvements and reduce congestion.

EAB - Emerald Ash Borer

EAV – Equalized Assessed Value is the value of a property that serves as the basis for tax calculation.

ERI – Early Retirement Incentive is a plan that allows eligible employee to purchase additional service credit, enabling those employees to retire early often resulting in a savings to the employer.

FICA – Federal Insurance Contributions Act tax is a United States payroll (or employment) tax imposed by the federal government on both employees and employers to fund Social Security and Medicare – federal programs that provide benefits for retirees, the disabled and children of deceased workers.

GAAP – Generally Accepted Accounting Practices are uniform minimum standards and guidelines for financial accounting and reporting.

GASB – Governmental Accounting Standards Board is the independent organization that establishes standards of accounting and financial reporting for U.S. state and local governments.

GIS – Geographic Information System

HVAC – Heating, ventilating, air conditioning system

IAPD – Illinois Association of Park Districts a non-profit service, research and education organization that serves park districts, forest preserves, conservation, recreation and special recreation agencies.

IDNR – Illinois Department of Natural Resources manages, protects and sustains Illinois' natural and cultural resources; provides resource-compatible recreational opportunities and promotes natural resource-related issues for the public's safety and education.

IMRF – Illinois Municipal Retirement Fund is an organization that provides employees of most local governments and school districts in Illinois (with the exception of the City of Chicago and Cook County) with a system for the payment of retirement, disability and death benefits.

IPM – Integrated Pest Management

IPRA – Illinois Park and Recreation Association is a not-for-profit organization and public interest group whose members share the common goal of providing quality park and recreation opportunities for the citizens of Illinois.

KDOT – Kane County Department of Transportation is responsible for the maintenance, planning and design and construction of approximately 320 miles of roadway. KDOT also provides technical assistance to the 16 townships and coordinates with a number of different State, regional, and local agencies on transportation and land use issues.

LEED – Leadership in Energy and Environmental Design is a program that many District employees are certified.

NIMS – National Incident Management System is a critical tool in promoting the nationwide implementation of NIMS is a well-developed training program that facilitates NIMS training throughout the Nation, growing the number of adequately trained and qualified emergency management/response personnel. Closely related to the training, core competencies will form the basis of the training courses' learning objectives and personnel qualifications that validate proficiency. The National Integration Center (NIC) is charged with the development of NIMS core competencies, training courses, and personnel qualifications.

NRPA – National Recreation and Park Association is governed by a 70-member Board of Trustees comprising citizens and professionals who represent the diverse interest areas and disciplines within the parks and recreation industry on a national basis.

OPEB – Other Post-Employment Benefits are non-pension benefits provided after a person leaves employment, such as retiree health care.

OSLAD – Open Space Lands Acquisition and Development is a state-financed grant program that provides funding assistance to local government agencies for acquisition and/or development of land for public parks and open space.

OSPRI – Open Space, Park and Recreation Investment Plan is the District's multi-year capital investment plan for providing capital funds for open space and park acquisition, regional trail improvements, Fox River park improvements, along with renovations and construction of neighborhood and community parks and playgrounds. In addition, sports fields and facilities also will be improved.

PACA - Patient Protection and Affordable Care Act is the government health care program.

PARC – Park and Recreational Facility Construction Grant Program

PDRMA – Park District Risk Management Agency is the Fox Valley Park Districts insurance for liability, property and workman's compensation.

PPO – Preferred Provider Organizations is a medical insurance plan in which members receive more coverage if they choose health care providers approved by or affiliated with the plan.

PTELL – Property Tax Extension Limitation Law is designed to limit the increases in property tax extensions for non-home rule taxing districts. The law allows a taxing district to receive a limited inflationary increase in tax extensions on existing properties plus an additional amount for new construction.

YMCA – Young Men's Christian Association serves more than 20.2 million people each year, uniting men, women and children of all ages, races, faiths, backgrounds, abilities and income levels with various programs and activities.



Glossary of Terms

2020 Budget

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in understanding some of the terms. The most of the descriptions were taken from the book, "2005 Governmental Accounting, Auditing and Financial Reporting" by Stephen J. Gauthier.

1991 Illinois Property Tax Extension Limitation Law: This Act limits the increase in property tax base extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less, plus growth. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum. In July 1991, the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994, the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, a part of the Property Tax Code (the "Property Tax Limitation Law").

2002 Bond Referendum: This referendum authorized the issuance of \$33 million general obligation bonds to provide funds for recreation center improvements and new construction. The referendum was approved by 71% of the voters of the District at the election held on March 19, 2002.

2008 Bond Referendum: This referendum authorized the issuance of \$44,850,000 general obligation bonds to acquire and protect land for nature areas, open space and for park and recreation purposes, including along the Fox River; improve and develop trails and fishing access, improve and renovate neighborhood and community parks and playgrounds, sports fields and facilities, and Blackberry Farm.

Agency funds: One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

Appropriated budget: Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Appropriation: A legal authorization granted by the District to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

Arbitrage: In government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.

Assessed valuation: A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. (Note: Property values are established by the County Assessor.)

Asset allocation: Term used in connection with pension and other postemployment benefit plans to describe the process of determining which types of investments are to be included and the percentages that they are to comprise in an overall investment portfolio.

Assets: Resources with present service capacity that the government presently controls.

Assigned Fund Balance: The portion of the net position of a governmental fund that represents resources set aside ("earmarked") by the government for a particular purpose.

Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the District's financial statements. The audit tests the District's accounting system to determine whether the internal accounting controls are both available and being used.

Availability criterion: Requirement under the modified accrual basis of accounting that revenues be recognized only if they are collected or collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Availability Period: Designated period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue to be recognized under the modified accrual basis of accounting.

Balanced budget: Occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services and debt payments.

Balance sheet: That portion of the District's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basic financial statements: Minimum combination of financial statements and note disclosure required for fair presentation in conforming with Generally Accepted Accounting Principles.

Basis differences: Differences that arise when the basis of budgeting differs from the basis of accounting prescribed by GAAP for a given fund type.

Basis of accounting: Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

Basis of budgeting: Method used to determine when revenues and expenditures.

Betterment: Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change normally is added to the book value of the asset. The term *improvement* is preferred.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

Budget: A plan of District financial operations that includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and appropriation ordinance: A legal document adopted by the Board authorizing expenditures for specific purposes within a specific period of time.

Budget message: The opening section of the budget, which provides the Board of Trustees and public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and the views and recommendations of the District Executive Director and Finance and Administration Director.

Budgetary guidelines: Recommendations on budgeting issued by the National Advisory Council on State and Local Budgeting (NACSLB). The NACSLB's Budgetary Guidelines are chiefly of interest to accountants because of the emphasis they place on performance measurement in the context of the budgetary process.

Budgetary integration: Use of budgetary accounts to record the operating budget in the general ledger to facilitate control during the year by providing a point of reference for comparisons with actual results.

Budgetary journal entries: Journal entries involving budgetary accounts. Budgetary journal entries arise in connection with budgetary integration.

Budgetary reporting: As used by accountants, requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the general fund and individual major special revenue funds with annual (or biennial) appropriated budgets.

Budgetary reporting also is required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with annual (or biennial) appropriated budgets.

Business-type activities: One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

Capital and related financing activities: Term used in connection with cash flows reporting. Capital and related financing activities include 1) acquiring and disposing of capital assets used in providing services or producing goods, 2) borrowing money for acquiring, constructing, or improving capital assets and repaying the amounts borrowed, including interest, and 3) paying for capital assets obtained from vendors on credit.

Capital assets: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital outlay: The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture, which individually amounts to expenditures of more than \$5,000 and having an expected life of longer than one year.

Capital projects: The amount of funds budgeted and appropriated to be used for the acquisition, construction or development of facilities.

Capital projects fund: Fund type used to account for 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 capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).

Capitalization threshold: Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items unless the result would be to exclude items that in the aggregate would clearly be material to the financial statements.

Cash: In the context of cash flows reporting, not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts.

Cash basis of accounting: Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Cash equivalent: In the context of cash flows reporting, short-term, highly liquid investments that are both 1) readily convertible to known amounts of cash and 2) so near their maturity that they present insignificant risk of changes in value because of the changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose, "original maturity" means maturity as of the date the investment is acquired.

Cash management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Achievement for Excellence in Financial Reporting Program: Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.

Certificate of deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Charges for service: User charges for services provided by the District to those specifically benefiting from those services.

Committed Fund Balance: The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

Comparability: Principle according to which differences between financial reports should reflect substantive differences in the underlying transactions or the governmental structure rather than the selection of different alternatives in accounting procedures or practices.

Comparative data: Information from prior fiscal periods that is provided to enhance the analysis of financial data of the current fiscal period.

Component unit: Legally separate organization that must be included in the financial reports of the primary government (primary government + component unit = financial reporting entity).

Composite depreciation methods: Depreciation methods applied to groups of assets rather than to individual assets.

Comprehensive annual financial report (CAFR): Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Comprehensive framework of internal control: Structure of internal control that provides for 1) a favorable control environment, 2) the continuing assessment of risk, 3) the design, implementation, and maintenance of effective control-related policies and procedures, 4) the effective communication of information, and 5) the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Credit risk: Risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Custodial credit risk: Risk that a government will not be able to 1) recover deposits if the depository financial institution fails or 2) to recover the value of investments or collateral securities that are in the possession of an outside party if the counterparty to the investment or deposit transaction fails.

Debt: A financial obligation resulting from borrowing money. Debts of government include bonds and installment contracts.

Debt service fund: Governmental fund type used to account for the accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deductions: Term used to describe decreases in the net position of fiduciary funds.

Deferred inflow of resources: An acquisition of net position by the government that is applicable to a future reporting period.

Deferred outflow of resources: A consumption of net position by the government that is applicable to a future reporting period.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

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

Depreciation: The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Early recognition option: Option to recognize an expenditure in the current period in a debt service fund for principal and interest payments due early in the subsequent period.

Encumbrances: Commitments related to unperformed (executory) contracts for goods or services.

Enterprise fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Entity differences: Difference between the basis of budgeting and generally accepted accounting principles arising because 1) the appropriated budget includes organizations, programs, activities, or functions that are not within the financial reporting entity as defined by generally accepted accounting principles or 2) the appropriated budget excludes organizations, programs, activities, or functions that are part of the financial reporting entity.

Expenditure-driven grants: Government-mandated or voluntary nonexchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as *reimbursement grants*.

Expenditures: Under the current financial resources measurement focus, decreases in net financial resources not properly classified as *other financing uses*.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of District services.

Fiduciary funds: A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Final amended budget: Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial reporting entity: The primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. A governmental organization other than a primary government (a component unit, a joint venture, a jointly governed organization, another stand-alone government) serves as the nucleus for its own reporting entity when it issues separate financial statements.

Financial resources: Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

Financial statement: A tabulation of amounts, derived from accounting records and expressed in words and dollars, that displays either 1) the financial position of the reporting unit at a moment in time or 2) inflows and outflows of resources from transactions or other events during a period of time.

Fiscal year: A 12-month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of its operation. The District's fiscal year is from May 1 through April 30 of the following year. Golf and Aquatics operations are budgeted on a calendar year, January to December.

Fixed assets: Assets of a long-term character intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture and other equipment.

Function: Group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund: Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund balance: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

Fund type: One of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pensions (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General fund: One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General obligation bonds: Bonds that finance a variety of public projects such as roads, buildings and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

General revenues: All revenues that are *not* required to be reported as program revenues in the government-wide statement of activities.

Governmental activities: Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Governmental fund types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Indirect expenses: Expenses that cannot be specifically associated with a given service, program or department and thus, cannot be clearly associated with a particular functional category.

Integrated budget: Situation where the accounting system has been designed to automatically provide timely budgetary information concerning the uncommitted balance of appropriations and unrealized revenues.

Interfund activity: Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.

Interfund reimbursements: Repayments by one fund or blended component unit of a primary government to another for expenditures or expenses incurred on its behalf.

Interfund transfers: Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal service funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Legal debt margin: Excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal level of budgetary control: Level at which a government's management may not reallocate resources without approval from the legislative body.

Levy: (verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liabilities: Present obligations to sacrifice resources that the government has little or no discretion to avoid.

Major fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Modified accrual basis of accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1) revenues are not recognized until they are measurable and available, and

(2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Net income: Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

Net position: The residual of all other financial statement elements presented in a statement of financial position.

Noncapital financing activities: Term used in connection with cash flows reporting. Noncapital financing activities include 1) borrowing money for purposes other than to acquire, construct, or improve capital assets, and 2) repaying the amounts borrowed, including interest. This category includes proceeds from all borrowings not clearly attributable to the acquisition, construction, or improvement of capital assets, regardless of the form of the borrowing. Also included are certain other interfund and intergovernmental receipts and payments.

Nonfinancial assets: In the context of the current financial resources measurement focus and the modified accrual basis of accounting, assets that are expected to be used in the provision of goods or services rather than converted to cash. Financial statement preparers have the option of treating prepaid items and inventories of supplies as either a financial asset (consumption method) or as a nonfinancial asset (purchases method).

Nonspendable Fund Balance: The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

Operating activities: Term used in connection with cash flows reporting. Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, noncapital financing, or investing activities.

Operating revenues and expenses: Cost of goods sold and services provided to customers and the revenue thus generated.

Original budget: First complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances.

Other financing sources: Increases in the net position of a governmental fund other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such.

Other financing uses: Decreases in the net position of a governmental fund other than expenditures. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

Other Postemployment Benefits (OPEB): Postemployment benefits other than pension benefits. Other postemployment benefits (OPEB) include postemployment health care benefits, regardless of the type of plan that provides them, and all postemployment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Outcome measures: In the context of service efforts and accomplishments reporting, indicators that measure accomplishments or results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes.

Outflow of resources: A consumption of net position by the government that is applicable to the reporting period.

Overlapping governments: In the context of the statistical section, all local governments located wholly or in part within the geographic boundaries of the reporting government.

Overlapping rate: In the context of the statistical section, an amount or percentage applied to a unit of a specific revenue base by governments that overlap, at least in part, with the government preparing the statistical section.

Pension plan: Arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits (including refunds of member contributions) to any of the plan members or beneficiaries, as defined by the terms of the plan.

Performance measurement: Another term for service efforts and accomplishments reporting.

Postemployment: Period following termination of employment, including the time between termination and retirement.

Postemployment health care benefits: Medical, dental, vision and other health-related benefits provided to terminated employees, retired employees, dependents and beneficiaries.

Primary government: Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of

other state or local governments. The primary government is the focus of the financial reporting entity.

Program revenue: In the context of the government-wide statement of activities, revenues that derive directly from the program itself (fees and charges) or from sources outside the reporting government's base directly related to the program; they reduce the net cost of the function to be financed from the government's general revenues.

Property tax: Property taxes are levied on real property according to the property's valuation and tax rate.

Proprietary funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Reappropriation: Inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

Refunding: Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding).

Reimbursement grant: Grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as *expenditure-driven grants*.

Restricted assets: Assets whose use is subject to constraints that are either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

Restricted fund balance: The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

Restricted net position: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.

Revenue: Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Salary vacancy factor: Dollar savings recognized in lag time between position vacancy and actual hiring.

Single Audit: Audit designed to meet the needs of all federal grantor agencies and performed in accordance with the Single Audit Act of 1984 (as amended) and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Special revenue fund: A fund used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Statistical section: One of three essential components of any comprehensive annual financial report, it (1) provides information on financial trends, (2) provides information on revenue capacity, (3) provides information on debt capacity, (4) provides demographic and economic information and (5) provides operating information.

Tax levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax rate: The amount of tax levied for each \$100 of assessed valuation.

Timing differences: Differences between the basis of budgeting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting (e.g., a special revenue fund that uses a grant-year budget rather than a fiscal-year budget).

Truth in Taxation Act: Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than 5 percent.

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.

Unavailable revenue: Resource inflows that do not qualify for recognition as revenue in a governmental fund because they are not yet considered to be available.

Unearned revenue: A liability for resources obtained prior to revenue recognition.

Unrestricted fund balance: The difference between total fund balance in a governmental fund and its nonspendable and restricted components.

Unreserved net position: Cash equivalent: In the context of cash flows reporting, short-term, highly liquid investments that are both 1) readily convertible to known amounts of cash and 2) so near their maturity that they present insignificant risk of changes in value because of the changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose, "original maturity" means maturity as of the date the investment is acquired.



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