

MINUTES OF A MEETING OF THE FINANCE COMMITTEE HELD AT 1:00 P.M., TUESDAY, SEPTEMBER 27, AT THE NOBLE CENTER FOR PARK DISTRICT ADMINISTRATION, 1125 WEST LAKE AVENUE, PEORIA, ILLINOIS.

MEMBERS PRESENT: Trustee and Chair Timothy Bertschy and Executive Director Emily Cahill

MEMBERS ABSENT: Trustee and Vice Chair Alexander Sierra

TRUSTEES PRESENT: Timothy Bertschy, Laurie Covington (v) (in at 1:10 pm), Joyce Harant (v) (in at 1:28 pm), and President Robert Johnson

Note: (v) = attended virtually

STAFF PRESENT: Executive Director Emily Cahill, Becky Fredrickson, Matt Freeman, Scott Loftus, Shalesse Pie, Karrie Ross, Brent Wheeler, and Alicia Woodworth

OTHERS PRESENT: None

1. CALL TO ORDER

Trustee Bertschy presided and called the meeting to order at 1:02 pm.

2. ROLL CALL

3. MINUTES

3.A. Approval of September 14, 2022 Finance Committee Meeting Minutes

Executive Director Cahill MOVED TO APPROVE the minutes of the September 14, 2022 Finance Committee meeting. Motion seconded by Trustee Bertschy and carried on a unanimous aye of those present.

4. NEW BUSINESS

4.A. Review of Accounts Payable

In reference to the monthly list of bills, Trustee Bertschy asked how difficult would it be, in addition to the full listing of bills, to provide an additional listing of only those items that are either over \$5k or where the vendor in total is over \$5k. Karrie Ross stated that systematically, the reporting of bills over \$5k is a bit more doable than compiling the vendor in totals that are over \$5k. The challenge for vendor totals is in the credit card report. The credit card report and accounts payable report are generated from different systems and do not "talk" to each other. There could possibly, although somewhat unlikely, be a vendor that process through credit card and accounts payable and would not be aggregated. Trustee Bertschy would like to try the two new reports as an experiment.

A subsequent discussion took place concerning internal audits for possible vendor fraud and how best to detect any fraudulent charges. Karrie Ross stated that this includes making sure vendor addresses do not match any District employee addresses. Keep in mind however, that mileage reimbursements to employees or a program reimbursement could occur if the employee registered for programming. This would

show up on this internal auditing. There would be cross referencing and rationale noted when this happens to demonstrate that the reimbursement to the employee is valid.

Emily Cahill stated that the committee could have its own version of a spot-check audit. When staff discovers fraud or an error, possibly on a quarterly basis, staff could bring it to the committee and demonstrate the exact steps that were taken to detect the fraud or error. Trustee Bertschy stated that this discussion has been very helpful and that he and the Board take the accounts payable review process very seriously. He likes the idea of a spot check. He stated that towards the end of the year and once the 2023 budget process has been completed, he would like to schedule a meeting with the District's auditors and further this discussion. The discussion is to be about fraud in a larger context and in particular, thinking about how Board members can best utilize the information that is being presented in an intentional manner. Emily Cahill stated that in addition, the policy may need to be more defined and refined to make it more manageable for both staff and the Board, but still honoring the Board's duties in the process.

Executive Director Cahill MOVED TO APPROVE the current listing of accounts payable and forward to the Board of the Whole for approval. Motion seconded by Trustee Bertschy and carried on a unanimous aye of those present.

4.B. Review of August 2022 Financials

Karrie Ross stated that overall, the month of August was a healthy charges-for-service revenue-generating month. Golf, Zoo, Owens Center, and PlayHouse performed strongly and are on track to meet or exceed their proposed budgets. Inflationary pressures continue to drive up expenses. But, overall, revised budget projections are looking strong.

In coming meetings, discussion regarding current year financials will shift from monthly financial commentary to revised 2022 budget commentary in the budget component of the Finance Committee agendas.

Trustee Bertschy asked if it would be better for the Board to know what the performance was in revenues of a particular fund, absent any replacement tax, any levy monies applied to it, absent anything other than the raw performance of the fund? Would that not give us a better idea from year to year how that particular fund was performing? Karrie Ross stated the answer would vary depending on the fund. The Museum Fund, which includes Forest Park Nature Center, Tawny Oaks, Luthy Botanical Garden, and personnel expense components of the Peoria Zoo, it's charges for service revenue is basically immaterial. Whereas reporting the actual performance of the Golf Fund, may make more sense as it is a high revenue-generating fund. Trustee Bertschy thanked Karrie for her explanation and stated he will revisit this at a later time. He does believe however, it would be good for the Board to know how a fund is truly performing. It would help him in determining what amount to subsidize the fund.

Trustee Bertschy stated that the calculation for the District's contribution to the IMRF (retirement) fund is determined in part by the market. If the market continues to trend downward as it currently is, what will be the effect or requirement of the District to its catch-up contribution? In relation to the budget, should we anticipate a large payout to IMRF next year? Karrie Ross stated that there is a component to the IMRF rate setting for a given year that is related to that year's market performance. Another factor to the District's contribution is when IMRF is establishing the employer rate and what our employer position is relative to the District's funding according to the number of retirees and active employees. The audit report shows the pension valuation and is booked in the government-wide statements. Historically, the valuation of the District's pension position at IMRF has been a net-pension liability. Last year, because of the funding level the District has been putting in the employer rate and the census data, the District actually flipped from a net-liability position to a net-asset position. This does not necessarily change the District's day-to-day function except for the pension employer rate setting for next year is actually going to be more favorable to the District. The IMRF is projecting that the 2023 employer rate for Peoria Park District will be more favorable to the District. The District currently pays 7.41%. It is projected that next year the District will pay 4.39%. Karrie Ross stated that at this time, she does not know exactly what the combined affect of the lower rate and higher employee salaries will have for next year.

4.C. 2022/2023 Budget Process Status

Emily Cahill stated that in order to finish the proposed 2023 budget, staff needs more feedback from the committee on a few topics including the tax levy rate that will be approved, personnel requirements if the District is going to do all that committees and the Board has directed staff to fulfill, and feedback on the capital projects. Expense hikes that have been previously discussed have greatly impacted next year's proposed budget.

Karrie Ross stated that she would like to talk about how the tax rate is built, what it means to the District budgetarily, and what it means in actual dollars to the property tax payors. Historically, what has been included in the budget message, is the layout of the levy and how it is to be allocated. Those levies feed into the appropriate funds. Karrie provided a spreadsheet on the 2022 proposed budget and fund allocation by levy and if the levy is being taxed at max rate. *Please see Attachment A.*

Trustee Harant stated the bonded interest is approximately 30% of the levy, is it something that was just decided a long time ago, that \$5M is needed to maintain the capital budget? Karrie Ross stated that the bond and interest levy pays the principle and interest payments that will be due on our debt in the tax year. When the District issues \$5M of general obligation bond debt, that issuance of \$5M isn't what is the immediate thing that creates the amount that the District needs to levy for bond and interest. What actually generates the amount is going to be the payment schedule of that debt. Karrie went on to explain that how much the District issues in debt is determined by general obligation bond debt. The District needs to issue \$5M in bond debt in order to stay "small issuer" status. Amongst other benefits, this allows the District to private-issue

this debt and avoid issuance costs and costs for a possible ratings call. Due to a backlog of capital needs, it has been increasingly hard to keep the general obligation bond issue at \$5M or lower. Karrie Ross went on to explain exactly how the actual tax rate that the tax payor pays, is built.

Karrie Ross stated that in a prior Finance Committee meeting, there was budget-related conversation about whether the District's tax rate should increase, decrease or remain the same. There are different philosophies related to this, such as, just provide the service and programming regardless of the impact to the tax rate, and, make necessary budget cuts to maintain or decrease the tax rate, etc. The operating tax levies cannot be increased because they are currently taxing at max rate. The tax levies that are not currently taxed at max rate are Police, Paving & Lighting, Audit, IMRF, Liability, Social Security, Special Recreation Association, Workers' Compensation and Bond & Interest. These are generally non-operating funds. Although not certain at this point, it is anticipated that the IMRF, Workers' Compensation, Paving & Lighting, and Audit levies will remain steady. With wages increasing, the Social Security levy will likely increase. It is also anticipated that the Bond & Interest levy will increase primarily due to higher interest rates. The District pays the Special Recreation Association (SRA) according to bylaws of the SRA. The current maximum amount is .02 right now that is allowed that the SRA can ask any of its members. The maximum rate is .04. There has been communication that the SRA may seek from its members an increase higher than .02 but no more than the max rate of .04. The increase would have to be approved by each members' Board.

Trustee Bertschy asked, in reference to the Bond & Interest fund being primarily the maintenance fund, with substantial increased inflation, how soon before we have to increase the \$5M just to maintain where we are? Emily Cahill stated that the District could be there now with everything that currently needs funding. Becky Fredrickson stated that with larger projects, that possibly the District would look at a different type of funding source such as sale of a larger debt, which would allow the District to catch up on the larger projects and leave the regular dollars for the regular maintenance. Trustee Bertschy agreed.

Karrie Ross asked the committee and attending Trustees, relative to the levy, are there questions regarding the levy, how it's built and/or direction to staff, aside from the conversation just had about where levies will be next year. The District will basically hold level the levies except for the discussed Special Recreation Association and Bond & Interest which is a function of the market. Is there anything concerning about staff's approach to the levy in the way we've been discussing? Trustee Harant expressed her concern in that the \$5M cannot be increased due to high interest rates, and it cannot be decreased because that will cut into necessary maintenance projects. She wonders how the District can fund the \$1M Glen Oak Park playground without shifting needed projects around. Trustee Covington agreed.

In summarizing, Trustee Bertschy stated that absent making dramatic budget cuts next year, the District will remain at basically the same tax levy for next year. While a vote is

not required at this juncture, Trustee Bertschy stated that if anyone at today's meeting has any issues with that, beyond what has already been discussed, please discuss now as staff will be making budget recommendations accordingly. There were no further discussions or issues raised.

Emily Cahill presented information concerning current staffing levels and possible positions to be added to the 2023 budget based on need. *Please see Attachment B.* A balanced 2023 budget will be presented in large part because of the \$1.5M in grant funds support the District is receiving. There is a gap, however, between where the District is and where it wants to be to do all the things that are discussed in committees and the expectations that are set. The District is trying hard to fill in some of those gaps with existing staff however, this is not ideal or sustainable for the future. When a directive is given to staff to take on other supports or to pursue a new project, there has to be an equal and opposite understanding of what that means for the District's inventory. The tax subsidy the District currently receives does not support the infrastructure that we have, and is rather tenuous. Without grant dollars, a significant change in service level or opportunities would occur.

Trustee Harant stated that there are many state and federal solar energy grant dollars and funding available and urged staff to continuously research those opportunities. This would not only be a large cost benefit to the District, but would also reduce the District's carbon footprint. Trustee Bertschy agreed and stated we do need a definitive plan for the future.

President Johnson asked, now that the District is no longer paying debt service costs on three big facilities, where are those funds going now that we don't have to pay them? Karrie Ross stated that she believes President Johnson is referring to the two series of alternative revenue source bonds that were issued in prior years. One was issued for the construction of the RiverPlex, the other was issued for the construction of Gwynn Family Aquatics and the Golf Learning Center. The way that alternative revenue source bonds work is that the principle and interest payments are actually budgeted within the bond fund. When the District issued general obligation bonds, budgeted in that number was principle and interest payments on the bonds. When the District finished paying off those bonds, two things happened. One is it had some effect on the bond and interest levy amount, but most importantly, when the District was no longer pushing the principle and interest payments on to the alternative revenue source debt in the bond and interest fund, that freed up more money for the District's planners to be able to fund other capital projects. President Johnson asked what was the balance of cash reserves. Karrie Ross stated that the general fund balance as of August 31, 2022 is \$9.5M.

Trustee Bertschy stated that the District does have a healthy reserve and it raises the question of whether the District should use some of those funds for projects like the playground at Glen Oak Park and asked Becky Fredrickson what her thoughts were on this. Becky Fredrickson stated that as previously discussed, the roof needs replaced at the PlayHouse, costing approximately \$1.2M. Of that, \$400,000 was to be bonded. That

\$400,000 could be reallocated to the Glen Oak Park playground (costing approximately \$1M), next year's bond issue of \$500,000, with the remaining \$100,000 coming from community donations. If those donations were taken on condition of naming rights, a policy change would be needed as currently there isn't a policy that addresses this.

Trustee Bertschy asked the committee if they would like to present to the Board to take \$400,000 of the money for the current year that is earmarked for the Glen Oak pavilion roof (PlayHouse), \$500,000 from next year's bond issue, and \$100,000 from the community for a total of \$1M for the Glen Oak Park playground. According to Becky Fredrickson, if we were to adopt this plan, we could anticipate the groundbreaking for the playground to start this coming spring, 2023. The \$400,000 for the PlayHouse roof will be pushed to the next year's bond issuance. Trustee Covington stated she is not comfortable with the roof being postponed and wants reassurance that it can be postponed. Becky Fredrickson stated that approximately \$12,000 in repairs were recently performed and feels it can last another year.

Trustee Bertschy stated that in summary, the District's tax levies will not change dramatically. EAV may increase by 4% which would give us approximately \$600,500. We know that the District's expenses will increase well over \$1M - \$2M and we know we have to come up with options to cover this deficit. One way is to increase fees. Another may be that we need to dip in to the District's reserves. Another may be to cover through grant requests. The replacement tax is unknown at this time. Karrie Ross stated she would not want staff to present to the Board an operating budget that would require the use of reserve funds. She believes that historically, this would be contrary to the policy and view of the Board. Executive staff is doing everything it can to present to the Board a balanced budget that does not utilize reserve funds. She believes at this point, this can still be done without a cut in service levels and programming.

4.D. 2023 Operational Budget Questions that Need Board Input/Feedback to Proceed to Next Steps

Please see information and discussion above.

4.E. 2023 Capital Bond Issue Update/Discussion

Becky Fredrickson gave a brief overview of the allocation of capital funds showing the significant number of capital equipment needs as well as existing assets to maintain each year and the prioritization of funds to meet these needs. *Please see Attachment C.*

5. PENDING BUSINESS

None at this time.

6. OTHER BUSINESS

None at this time.

7. ACTION STEPS REVIEW

None given at this time.

8. ADJOURNMENT

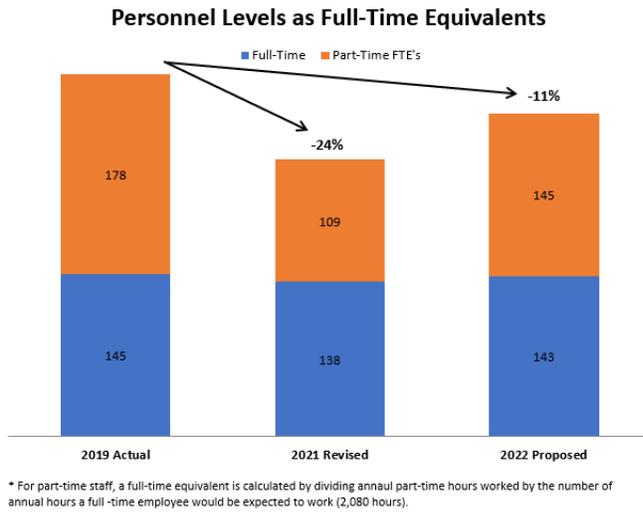
At 3:29 p.m., Trustee Bertschy MOVED TO ADJOURN. Motion seconded by Executive Director Cahill and carried on a unanimous aye of those present.

Respectfully Submitted by Alicia Woodworth
Executive Assistant and Secretary to the Board

PROPERTY TAX ALLOCATION BY LEVY
2022 Proposed Budget

<u>2021</u> <u>Levy</u>	<u>Levy</u>	<u>Taxing at</u> <u>Maximum Rate</u>	<u>Fund Allocation</u>	<u>Percent of Levy</u> <u>Allocated</u>	<u>Budgeted</u> <u>Property Tax</u> <u>Allocation</u>	<u>Revised 2022</u> <u>Collection Est</u>
0.100	General - Corporate	Yes	General Fund	100%	\$2,024,387	\$2,034,640
0.062	General - Operations/Building	Yes	General Fund	100%	\$1,265,242	\$1,271,752
0.090	Recreation - Municipal	Yes	Recreation Fund	71%	\$1,292,697	
			Golf Fund	21%	\$382,074	
			RiverFront Fund	<u>8%</u>	<u>\$147,177</u>	
			Total Recreation - Municipal Levy Allocation	100%	\$1,821,948	\$1,831,299
0.075	Recreation Centers & Programs	Yes	Recreation Fund	77%	\$1,173,790	
			RiverPlex Fund	<u>23%</u>	<u>\$344,500</u>	
			Total Recreation Centers & Programs Levy Allocation	100%	\$1,518,290	\$1,525,980
0.070	Museum	Yes	Museum Fund	100%	\$1,417,071	\$1,424,412
0.024	Police	No	Police Fund	100%	\$479,880	\$482,297
0.003	Paving & Lighting	No	Paving & Lighting Fund	100%	\$70,000	\$71,323
0.003	Audit	No	Audit Fund	100%	\$50,925	\$51,295
0.034	IMRF	no max rate	IMRF Fund	100%	\$680,000	\$692,178
0.026	Liability	no max rate	Liability Fund	100%	\$531,366	\$539,314
0.044	Social Security	no max rate	FICA Fund	100%	\$896,300	\$901,037
0.020	Special Recreation Association	No	Heart of IL SRA Fund	100%	\$407,000	\$410,974
0.018	Workers' Compensation	no max rate	Workers' Comp Fund	100%	\$359,064	\$362,336
<u>0.246</u>	Bond & Interest	no max rate	Bond & Interest Fund	100%	<u>\$5,071,750</u>	<u>\$5,020,999</u>
0.813						
			Estimated Property Tax Received at 98.5% Collection Rate (Assumes no change in the equalized assessed valuation.)		\$16,593,223	\$16,619,837

Current PPD staffing levels:



2022 FT Actuals: 145 positions (added Zoo Custodian and a Police Patrol Officer)

2023 FT Proposed (as of 9/27): 146

+FT Development position replacing two currently vacant PT positions

Possible Positions to be added to 2023 budget based on gaps/need

Position	Estimated Budgeted Cost to Add	Impact Notes	Priority Level/Notes
Land Steward	\$85,000	Part of succession planning for Mike Miller position.	
Trail Manager/Donovan Assistant Manager		Need: Greenway coverage, BST maintenance, redundancy with GVD management; current assistant manager that's GOP/Donovan would become GOP/GVD	
Assistant Food and Beverage Manager	\$75,000	Task oriented position to allow for Manager to focus on strategy/promotion	
Construction Equity Compliance Administrator	\$25,000 (PT)	Implement Commitment to Participation and Workforce Goals for PPD Construction Projects	
ERM Manager	\$90,000	Necessary to move ERM project forward in Business	
Development Manager	\$90,000	Full-time development staff to coordinate asks and special events	
Glen Oak Park M&R	\$90,000	Focus M&R with an on-site staffer here	
Data Strategist	\$85,000	Improve and increase data tracking/evaluation/strategic focus of District's efforts	
Planner II/III	\$100,000	Additional planning staff to support volume of capital projects	

2023 Bond Issue Requests

Park	Item	taxable	Amount Requested	2023 Priority	2024 Priority	Put in CIP	In-house Crews Work in 2023	From	Reason	Comments
Bike Tral	Wilhelm, Radnor & Alta Sections		\$70,000.00			x		CIP	code	no additional development occurred
Bike Tral	Resurface Trail Section		\$100,000.00	\$90,000.00				CIP	maint	either out north or by Detw. Marina
Bike Tral	Drainage & Underdrains @ Bishop		\$40,000.00	\$40,000.00					maint	
Bike Tral	Grading/Repairs at Glen Ave after water main		\$30,000.00			x			maint	
Bradley	Ballfield Dugout Improvements		\$15,000.00	\$15,000.00				CIP	code	
Bradley	Service Bldg Sanitary connection/Restroom		\$90,000.00		\$90,000.00			CIP	new amenity	
Bradley	Sidewalk Repairs		\$20,000.00		\$20,000.00			CIP	maint	
Bradley	Service Bldg Drive - add rock		\$2,000.00						maint	do in 2022, use roadway maint \$
Bradley	Curb & Gutters		\$60,000.00					CIP	maint	2023 use existing residuals & GPSD \$
Bradley	ESC - Planning A/C		\$30,000.00	\$30,000.00					maint	
Bradley	Tennis Ct parking lot reconstruction		\$240,000.00			x			maint	
Bradley	Shelter parking lot inlet drain reconstruction		\$20,000.00						maint	do in 2022, use GPSD funds
Bradley	Dry Run Creek Retaining Wall - Engr		\$25,000.00		\$25,000.00				maint	
Bradley	Upper Dog Park Road Guard Rail		\$25,000.00		\$25,000.00				maint	
Cassidy	Walking Paths Improv.		\$40,000.00	\$40,000.00			x	CIP	maint	
Cassidy	Pier Upgrades		\$20,000.00	\$16,000.00			x	CIP	maint	
Charter Oak	Path Improvement ph 2		\$100,000.00		\$100,000.00			CIP	maint	
Chartwell	Pavement Repl - ph. 2		\$70,000.00			x			maint	
Detweiller	Mill Edges & Repave Edges N. Road		\$100,000.00	\$90,000.00				CIP	maint	
Detweiller	Inlet Replacement/Erosion Repair		\$40,000.00			x		CIP	maint	hold off - still existing funding
Detweiller	Access to Moose Shelter & Drinking Fountain		\$20,000.00					CIP	maint	use existing funding
Detweiller	Connect to Public Water - bore		\$50,000.00	\$50,000.00					new amenity	
Detweiller	Curb & Gutter to North Playground		\$90,000.00			x		CIP	maint	
Districtwide	Planning Salaries		\$220,000.00	\$220,000.00					other	
Districtwide	Engineering	x	\$5,000.00	\$5,000.00					other	
Districtwide	General Roof	x	\$20,000.00	\$20,000.00					maint	
Districtwide	Playground Repair	x	\$18,000.00	\$25,000.00					maint	
Districtwide	General Painting/Graffiti	x	\$15,000.00	\$15,000.00					maint	
Districtwide	Path & Sidewalk Repairs	x	\$30,000.00	\$30,000.00					maint	
Districtwide	Roadway Maint	x	\$140,000.00	\$140,000.00					maint	
Districtwide	Park Signs	x	\$10,000.00	\$10,000.00					maint	
Districtwide	Landscape Dev.	x	\$10,000.00	\$10,000.00					new amenity	
Districtwide	General Pool	x	\$30,000.00	\$30,000.00					maint	
Districtwide	Storm Water/Erosion Rem	x	\$30,000.00	\$30,000.00					maint	
Districtwide	General Building	x	\$50,000.00	\$50,000.00					maint	
Districtwide	General Demo	x	\$40,000.00	\$40,000.00			x		maint	
Districtwide	Ash Tree Removal	x	\$40,000.00	\$40,000.00			x		maint	
Districtwide	Alarm Panel Upgrades		\$20,000.00		\$20,000.00				maint	
Districtwide	ADA Compliance	x	\$20,000.00	\$20,000.00				CIP	maint	
Districtwide	Athletic Field Improv	x	\$15,000.00	\$25,000.00				CIP	maint	
Districtwide	Land Acq		\$10,000.00		\$10,000.00			CIP	land acq	
Districtwide	Park Support Equipment	x	\$10,000.00	\$10,000.00				CIP	equip	
Districtwide	Safety Projects		\$10,000.00		\$10,000.00			CIP	maint	
Districtwide	Document Digitizing/Utility Locates		\$20,000.00		\$20,000.00			CIP	maint	
Districtwide	Debt sale expenses	x	\$30,000.00	\$30,000.00				CIP	maint	
Districtwide	Tent Canopies		\$3,500.00					CIP	maint	use existing funds

Districtwide	Dredge	x	\$10,000.00	\$10,000.00				CIP	maint	
Districtwide	Pond Aerators (4-Sommer, Cassidy,Wokanda, Donovan)		\$100,000.00	\$100,000.00					maint	
Districtwide	Aquatics Safety Equipment		\$8,000.00		\$8,000.00			CIP	maint	
Districtwide	Roof Replacements		\$200,000.00			x		CIP	maint	
Districtwide	Soccer goals	x	\$22,000.00	\$20,000.00					maint	
Donovan	Fuel Tank Upgrade		\$22,000.00		\$22,000.00				maint	
Donovan	Pond Overflow/culvert repair		\$6,000.00						maint	do in 2022, use erosion \$
Events	RiverFront replace 4 stage hoists (CEFCU stage)		\$12,000.00						maint	use existing funds
Events	Event support equipment		\$10,000.00			x		CIP	equip	
FPNC	Roll up Security Screen		\$12,000.00	\$12,000.00					renov	
FPNC	Replace 2 bridges on Valley Loop Trail		\$10,000.00				x		maint	use existing funds
FPNC	Replace Side windows & ADA Door		\$70,000.00	\$70,000.00					energy/renov	
FPNC	Paint Exterior of Nature Center ph 2		\$20,000.00						maint	not needed
FRC	Outfield Fence Repairs		\$8,000.00						maint	already approved for repairs
FRC	Re-coat Flat Roof		\$100,000.00	\$100,000.00				CIP	maint	
FRC	Sidewalk Remove/Repl around Concession Bldg		\$20,000.00	\$20,000.00			x		maint	
FRC	Replace Gym Floor		\$200,000.00			x			maint	
FRC	Replace Playground		\$250,000.00		\$250,000.00				maint	
Glen Oak	Swing Gates (2 sets)		\$15,000.00	\$15,000.00			x		new amenity	
Glen Oak	Replace large playground		\$1,000,000.00	\$500,000.00				CIP	renov	use \$400k GO roof, \$100k donations
GLC	Nets								renov	use DCEO funds
GLC	Pitch & Putt Irrigation Repl.		\$250,000.00						maint	use DCEO funds
Golf	Build 3 forward tees per year		\$30,000.00	\$20,000.00			x		new amenity	use some 2022 residuals
Golf	Replace cart paths		\$20,000.00	\$20,000.00			x	CIP	maint	
Growth Cell 1A	Sidewalk Reimbursement	x	\$30,000.00	\$15,000.00				CIP	other	
GVD	Erosion Control/Repairs					x		CIP	maint	
GVD	Repair erosion damage at Bishop		\$300,000.00		\$300,000.00				maint	
GVD	Repair erosion damage at Grand View Ave		\$80,000.00	\$80,000.00					maint	
GVD	Replace sidewalk along drive		\$20,000.00			x			maint	
GVD	Full Depth patching to prep for seal coat		\$25,000.00	\$25,000.00					maint	
Gwynn	Asphalt Paths Repl		\$50,000.00	\$50,000.00			x	CIP	maint	
Gwynn	Pool Painting		\$60,000.00	\$60,000.00					maint	
IT	PC Replacements/Upgrades		\$30,000.00	\$30,000.00					equip	
IT	Digital Signage - Inside Facilities		\$10,000.00	\$10,000.00					equip	
IT	District Audio/Video Upgrades		\$25,000.00	\$25,000.00					equip	
IT	Facility Infrastructure Upgrades (firewall, switch, wifi)		\$50,000.00	\$50,000.00					equip	
IT	Experimental Test Hardware/Software		\$10,000.00	\$10,000.00					equip	
IT	IT Equipment/Tools		\$5,000.00	\$5,000.00					equip	
IT	Phone System Enhancements		\$25,000.00	\$25,000.00					equip	
IT	Security Enhancements/Upgrades		\$25,000.00	\$25,000.00					equip	
IT	Windows Server Upgrades		\$55,000.00	\$55,000.00					equip	
IT	Facility IT Storage Repl./Upgrades (files, video...)		\$60,000.00	\$60,000.00					equip	
IT	Software Upgrades - Business Division (payroll)		\$100,000.00	\$100,000.00					other	
Kellogg	Service Building Siding Repair/Stain		\$40,000.00	\$40,000.00					maint	

Lakeview Rec	Upstairs Flooring Repl.		\$20,000.00		\$20,000.00			CIP	maint	
Logan	Rooftop A/C		\$30,000.00	\$30,000.00					maint	
Logan	Window Repl.		\$17,000.00			x			maint	
Luthy	Replace Conservatory Lexan Roof		\$200,000.00		\$200,000.00				energy/conserv	
Luthy	Replace sidewalk in front of Luthy		\$20,000.00		\$20,000.00				maint	
Luthy	Orangery Renov		\$200,000.00			x			renov	
Luthy	Garden Lighting		\$15,000.00			x		CIP	maint	
Madison	Clubhouse Exterior Improv. - Ph 2		\$25,000.00		\$25,000.00			CIP	maint	
Madison	Garage Bldg Roof		\$25,000.00		\$25,000.00			CIP	maint	
Madison	Police Range Road Repairs		\$30,000.00	\$30,000.00					maint	
Madison	Police Range Asphalt overlay		\$20,000.00	\$20,000.00		x			maint	
MLK	Demo and Replace the Restroom		\$250,000.00			x			renov	
Mechanical Equip	Kellogg Fairway Mower #549Y		\$57,000.00	\$57,000.00					equip	
Mechanical Equip	Kellogg Fairway Mower #545Y		\$57,000.00	\$57,000.00					equip	push to Exec 9 (new motor in it)
Mechanical Equip	Small Parks Wide Area Mower #522Y		\$65,000.00	\$65,000.00					equip	
Mechanical Equip	IT SUV #12		\$31,000.00						equip	?? Lease in 2022 BI or use #7 to replace
Mechanical Equip	Wokanda Mower #537I		\$30,000.00	\$30,000.00					equip	
Mechanical Equip	Glen Oak Mower #519Z		\$30,000.00	\$30,000.00					equip	
Mechanical Equip	M&R Truck #155		\$45,000.00	\$45,000.00					equip	
Mechanical Equip	Rec Security Van #21		\$35,000.00	\$35,000.00					equip	
Mechanical Equip	Mobil Rec Van #23		\$35,000.00	\$35,000.00					equip	
Mechanical Equip	ESC Stake Body Truck #114		\$53,000.00		\$53,000.00				equip	
Mechanical Equip	Golf Maint. Trailer #312K		\$17,000.00		\$17,000.00				equip	
Mechanical Equip	Glen Oak UTV #240W		\$30,000.00	\$30,000.00					equip	
Mechanical Equip	Small Parks Mower #537S		\$40,000.00	\$40,000.00					equip	
Mechanical Equip	Parks Admin Truck #7		\$35,000.00	\$35,000.00					equip	
Mechanical Equip	Kellogg Greens Roller Repl.		\$19,000.00	\$19,000.00					equip	
Mechanical Equip	Police SUV #901		\$50,000.00	\$50,000.00					equip	
Mechanical Equip	FPNC Truck with topper		\$40,000.00	\$40,000.00					equip	
Mechanical Equip	Noble Center zero turn mower		\$20,000.00		\$20,000.00				equip	
Mechanical Equip	GO Battery powered hedge trimmer w reach handle		\$500.00						equip	use residuals to purchase
Mechanical Equip	GO Skid Sprayer		\$1,500.00						equip	use residuals to purchase
Mechanical Equip	Donovan Brush Cutter		\$800.00						equip	use residuals to purchase
Mechanical Equip	ESC Pavement milling head for skidsteer (cold planer)		\$29,000.00			x			equip	
Mechanical Equip	RiverFront Service Cart to replace old one		\$18,000.00	\$18,000.00					equip	
Mechanical Equip	Kellogg #549DD Groundsmaster 3500D		\$42,000.00	\$42,000.00					equip	
Mechanical Equip	Small Parks Dump Truck #139		\$70,000.00	\$70,000.00					equip	
Mechanical Equip	Donovan 2 zero turn mowers		\$40,000.00			x			equip	
Morton Sq.	Fence Replacement		\$12,000.00	\$12,000.00				CIP	maint	
Morton Sq.	Replace Sidewalks north & west sides- ph 2		\$30,000.00		\$30,000.00				maint	(city pay for half?)
Mossville Soccer	Remove in-ground soccer goal pipes	x	\$7,000.00	\$7,000.00					renov	
Mossville Soccer	Restroom Building		\$500,000.00			x			new amenity	
Mossville Soccer	Lightning Detection Syst.		\$15,000.00					CIP	safety	use existing funds
Newman	Replace numerous buried valves		\$20,000.00			x			maint	existing funds & bigger repl. In 2024
Newman	Replace Irrig. Pump		\$120,000.00	\$120,000.00				CIP	maint	
Newman	Replace Steps to tee #1		\$5,000.00	\$5,000.00			x		maint	
Noble Center	Replace Lower NW Doors		\$12,000.00	\$12,000.00					maint	
Noble Center	Repair West End Doors/Locks		\$5,000.00						maint	use existing funds

Noble Center	Exterior Lighting		\$15,000.00			x		CIP	maint	
Noble Center	Exterior Bldg Painting - ph. 1		\$25,000.00	\$25,000.00					maint	
Noble Center	Ice/Snow Guards - service entrance		\$5,000.00	\$5,000.00					safety	
Owens	Rental Skate Replacements	x	\$8,000.00						equip	use operational funds
Owens	Low Emission Ceilings both rinks		\$175,000.00			x			energy	
Owens	Replace R22 freon re Fridgeration systems both rinks		\$7,000,000.00			x			renov	
Owens	Interior Painting - finish rink 1, lobby, rink 2, halls		\$75,000.00	\$10,000.00					maint	add to residuals to paint rink 2
Owens	Replace Rubber Floor in Rink 1, halls (5,100sf)		\$100,000.00			x			maint	
Owens	Repair front walk ledge caps		\$15,000.00			x			maint	
Owens	Back up supply of R22	x	\$60,000.00	\$40,000.00					other	
Owens	Rink #2 Locker Rooms		\$300,000.00			x			new amenit	
Owens	New Gas Heaters over Rink #1		\$22,000.00	\$22,000.00			x		maint	
Owens	4 New sets of hockey goal frames, nets, pads	x	\$25,000.00	\$25,000.00					equip	
Owens	New Thompsen ice edger T-18es	x	\$7,000.00	\$7,000.00					equip	
Owens	Rink Glass	x	\$5,000.00					CIP	maint	use operational funds
Owens	Engineer for Bldg Renovation- ph 1		\$150,000.00	\$150,000.00					renov	
Players	Boiler Repl. - ph. 2		\$30,000.00	\$20,000.00					maint	
Players	Drainage Improv		\$30,000.00			x		CIP	maint	
PlayHouse	Replace Slate Roof- ph. 2		\$800,000.00	\$400,000.00	\$400,000.00			CIP	maint	
PlayHouse	Repointing/replacing exterior brick		\$30,000.00			x			maint	
PlayHouse	Enclose Porch		\$500,000.00						renov	?? mostly donations
PlayHouse	Parking Lot Improv. - p.h 2		\$40,000.00	\$40,000.00						
Police	Drone	x	\$16,000.00						equip	use operational funds
Police	Rear Passenger Seat Dividers (4)	x	\$12,000.00	\$15,000.00					equip	
Proctor	Air Conditioning in Auditorium - partial replace		\$22,000.00	\$22,000.00					maint	
Proctor	Balcony Improvements		\$150,000.00			x			maint	State grant \$
Proctor	Replace blue gym floor with multipurpose floor		\$200,000.00			x			maint	State grant \$
Proctor	Replace carpet in library		\$20,000.00	\$10,000.00					maint	
Proctor	A/C in gyms		\$1,200,000.00			x			renov	State grant \$
Proctor	Window trim repair by pool		\$5,000.00						maint	do in 2022 use existing funds
Proctor	Polish Locker Rooms Floors	x	\$20,000.00	\$20,000.00					maint	
Proctor	Second Floor Restroom Renov (2)		\$50,000.00			x			renov	
Proctor	Skylights Improv		\$30,000.00	\$30,000.00						
Robinson	Add Small Playground		\$150,000.00			x			new amenity	
RiverPlex	Replace Arena Curtains and Motors		\$70,000.00		\$70,000.00				maint	
RiverPlex	Arena Floor Repl.		\$300,000.00		\$300,000.00			CIP	maint	
RiverPlex	Locker Room Improv -Men's		\$300,000.00	\$300,000.00				CIP	renov	
RiverPlex	2 Floor Scrubbers		\$20,000.00						equip	buy in 2022, use existing funds
RiverPlex	2 Pool Chair Lifts		\$22,000.00						equip	buy in 2022, use existing funds
RiverPlex	Vestibule Mats Repl.		\$15,000.00						maint	buy in 2022, use existing funds
RiverPlex	Replace Flooring (tile carpet) in training studio		\$10,000.00						maint	buy in 2022, use existing funds
RiverPlex	Flat Roof Coating- ph. 2		\$130,000.00	\$130,000.00						
Safety Town	Bridge railing - additional funds		\$35,000.00	\$35,000.00					safety	
Sommer	Prairie Shelter -2 vault toilet systems		\$60,000.00			x			new amenity	100k
Sommer	Storm Shelter for Day Camp		\$80,000.00			x			new amenity/s	700k
Sommer	Prairie Shelter Roadway Improv.		\$35,000.00			x			maint	2x30 for 100 people
Sommer	Big Barn Repairs		\$75,000.00			x			maint	
Sommer	Living History Site Utility Improv		\$12,000.00	\$12,000.00			x	CIP	maint	

Sommer	South End Event Venue Improv		\$40,000.00			x		CIP	renov	
Sommer	House/Office Inter. Improv (bathrooms/kitchens)		\$20,000.00				x		maint	use Park House funds
Sommer	Parking Lot and Road Repairs		\$10,000.00						maint	do in 2023, use Roadway maint funds
Sommer	Parking Lot across from School House								new amenity	
Sommer	Day Camp Building A/C		\$40,000.00					CIP	new amenity	
Sommer	Pond Dredging		\$10,000.00			x		CIP	maint	
Stadium	Roadway/Parking Improve		\$50,000.00	\$50,000.00					maint	
Stadium	Ballfield Improvements		\$20,000.00	\$20,000.00				CIP	maint	
Stadium	Lightning Detection Syst.		\$10,000.00					CIP	safety	use existing funds
Tawny Oaks	House Interior Upgrades		\$60,000.00			x			renov	
Trewyn	Ramp Renovation		\$80,000.00			x		CIP	maint	
Trewyn	Swings		\$25,000.00			x			new amenity	
Trewyn	Tuck Point Building		\$30,000.00			x		CIP	maint	
Trewyn	Main Room Floor Repl		\$25,000.00						maint	do in 2022, use existing funds
Wokanda	Lodge Siding Repair/Repl. - ph 2		\$30,000.00	\$30,000.00					maint	
Wokanda	Re-plumb backflush around shower house		\$5,000.00						maint	do in 2023, use existing funds
Wokanda	Grade and gravel Ridge & Valley Roads		\$10,000.00						maint	do in 2023, use Roadway maint funds
Wokanda	Dam Improv/Add Canoe Launch		\$10,000.00	\$10,000.00				CIP	maint	
Wokanda	Electric Service Upgrade		\$75,000.00			x		CIP	maint	
Wokanda	Cabin Improv		\$6,000.00			x		CIP	maint	
Zoo	Cooler/Freezer Repl.		\$25,000.00	\$25,000.00				CIP	equip	
Zoo	Alligator Exhibit Top/Modifications								renov	Need to look at scope again - PZS?
Zoo	Perimeter Fence Improv (3 to 5 barbed wire strands)		\$25,000.00						code	
Zoo	Boardwalk boards & stain - ph 3		\$100,000.00			x			maint	
Zoo	2 Generators (biocenter & giraffe)		\$50,000.00						equip	Determine Size
Zoo	Old Takin Barn Improve to storage		\$20,000.00						maint	
Zoo	Paths Improve (especially by tigers)		\$20,000.00	\$20,000.00			x		maint	
Zoo	Replace Viewing Windows (lions, hogs, tigers)		\$150,000.00						maint	
Zoo	Tropics Replace East Classroom Door Frames		\$60,000.00	\$60,000.00				CIP	maint	
Zoo	Zebra Fence/Access Modifications		\$20,000.00			x		CIP	renov	
TOTAL			\$21,359,300.00	\$5,000,000.00						

Reason Code

- safety
- code/legal
- energy
- maint
- equip
- renovation
- program expans
- new amenity
- land acq
- other