CARBONDALE PARK DISTRICT
ADMINISTRATION & FINANCE COMMITTEE MEETING
MONDAY, MARCH 15, 2021
12:00 P.M.
MEETING VIA ZOOM
Https://zoom.us/j/9031181650
PASSWORD-1650
TELEPHONE ACCESS-312-626-6799
Meeting ID-903 118 1650

AGENDA:

A. CALL TO ORDER

B. REVIEW/APPROVAL FEBRUARY 24, 2021 MINUTES

C. OLD BUSINESS

1. Discussion/Tax History Report & Update

D. NEW BUSINESS
1. Discussion/January '21 Financials
2. Discussion/Merger Proposal from the City of Carbondale
3. Discussion/Approval Hickory Ridge Capital Development Fund

E. Next Meeting Scheduled - -

Meeting Monday, April 19, 2021 12:00 P.M.

F. ADJOURNMENT

ADMINISTRATION AND FINANCE ADVISORY COMMITTEE
FEBRUARY 24, 2021

The Carbondale Park District's Administration and Finance Advisory Committee held a regular meeting on Wednesday, February 24, 2021 at 12:00 p.m. at Hickory Lodge, 1115 W. Sycamore Street, Carbondale, IL. The attendees participated via Zoom format.

PRESENT: Chuck Vaught, Mike Neil, Curtis Vaughn, and Kathy Renfro.

Absent: Steve Schauwecker, and Cordy Love.
Also present was staff member Trey Anderson.
Note: Although three committee members were listed as present only two were present at any one time. As a result the committee did not have a quorum. There was discussion of only two items that appeared on the agenda by the members present. No action was taken.

MEETING CALLED TO ORDER: The meeting was called to order at 12:03 p.m.

APPROVAL OF MINUTES: The minutes of the December 21, 2020 meeting where not approved and will be presented for approval at the next meeting.

OLD BUSINESS:

1. The Real Estate Tax history report was discussed. The information provided by Jackson County reported that the Carbondale Park District had received $1,320,451 of the 2019 Real Estate Property Tax revenues, payable in 2020, and that $192,666 remains outstanding. The remaining Real Estate Property Tax revenues are expected to be received in the first half of the 2021 fiscal year.

NEW BUSINESS:

1. The proposed Midwest Pool Contract was reviewed by the committee. The contract is similar to the 2020 contract that was approved by the District last year. It was noted that the increase in the contract was due entirely to the increase in the minimum wage. The proposed contract is a an increase of $11,535 or 5.2% from the 2020 contract. It should be noted that the 2020 contract was canceled when the Super Splash Park was closed for the entire season due to the pandemic. The committee did not have any objections or concerns with the proposed contract.

2. Kathy informed the committee that staff is reviewing various options in the Super Splash Park fees for 2021. One option is a lower entry fee after a specific time, such as a Twilight Pass which would be valid after 5:00 p.m.

NEXT MEETING: March 15, 2021 at 12:00 p.m. via zoom.

MEETING ADJOURNED: 12:57 p.m.

Settlement Sheet
Jackson County
028 - Carbondale Park Dst

1/21/2021 9:28

Current Year Taxes Due

	Original Amount Due	$1,526,906.24
+	Supplements	$30,250.63
-	Cancellations	$37,176.65
-	Abatements/Refunds	$154.77
+	Mobile Home	$0.00
+/-	Road & Bridge Transfer	$0.00
+	Misc. Adjustments	$0.00
	Adjusted Amount Due	**$1,519,825.45**
+	Prior Year Real EstateTax	($6,708.71)
+	Prior Year Mobile Home Tax	$0.00
+	Prior Year Misc. Adjustments	$0.00
	Total Amount Due	**$1,513,116.74**

Current Year Taxes Paid

+	Real Estate	$1,322,186.06
+	Railroad	$5,128.52
+	Mobile Home	$0.00
+	Misc. Adjustments	$0.00
+	Prior Year Real Estate	($6,708.71)
+	Prior Year Mobile Home	$0.00
+	Prior Year Misc. Adjustments	$0.00
-	Abatements/Refunds	$154.77
	Total Collected	**$1,320,451.10**
+	Hold Back	$0.00
+	County Trustee	
+	Forfeited Tax	
	Total	**$1,320,451.10**

Distribution Summary

Tax Distribution Date	Amount
09/23/2020	$422,934.36
10/23/2020	$323,714.03
12/08/2020	$573,802.71
Totals: 3 Distributions	**$1,320,451.10**
Grand Totals: 3 Distributions	**$1,320,451.10**

Fund Summary

Fund	Amount Collected	Previously Distributed	Current Distribution	Amount Available	Interest	PY Over Distrib
001 - Corporate	$197,419.34	$111,630.70	$85,788.64	$0.00	$0.00	$0.00
003A - Bonds and Interest	$539,855.87	$305,261.22	$234,594.65	$0.00	$0.00	$0.00
003B - Bonds and Interest	$72,521.83	$41,007.43	$31,514.40	$0.00	$0.00	$0.00
005 - IMRF	$79,229.71	$44,800.39	$34,429.32	$0.00	$0.00	$0.00
027 - Audit	$9,834.72	$5,561.03	$4,273.69	$0.00	$0.00	$0.00
035 - Tort Judgements, General/Liability Ins.	$73,707.58	$41,677.90	$32,029.68	$0.00	$0.00	$0.00
047 - Social Security	$94,232.66	$53,283.81	$40,948.85	$0.00	$0.00	$0.00
062 - Workers' Compensation	$68,940.75	$38,982.51	$29,958.24	$0.00	$0.00	$0.00
122 - Recreation	$103,613.14	$58,587.99	$45,025.15	$0.00	$0.00	$0.00
126 - Recreation Programs - Handicapped	$81,095.50	$45,855.41	$35,240.09	$0.00	$0.00	$0.00
Totals	**$1,320,451.10**	**$746,648.39**	**$573,802.71**	**$0.00**	**$0.00**	**$0.00**

Abatement Detail

Year	Source	Account Type	Amount	Adjustment Description
2019	RE - Real Estate	Real Estate Abatement	$0.28	ptab interest by TBA
2019	RE - Real Estate	Real Estate Abatement	$154.49	ptab interest by TBA
Totals	**2 entries**		**$154.77**	

 LIZ.HUNTER

Tax Computation Report tax year 2019 collectable in 2020

2020 Budget	$1,730,144.00
2020 Billed	$1,513,116. 00
Total	$ 199,374. 00

2020 Billed	$1,513,116.00
2020 distribution	$1,320,451.00
Amount due	$ 192,665.00
Loss collections	$ 36,219.00
TOTAL DUE	235,595.00

TAX YEAR 19 COLLECTABLE 20
CPKD BUDGET 2021

DATE RECEIVED		REAL ESTATE		REPLACEMENT		BOND & INTEREST		MOBILE HOME		TOTAL
9/24/2020		226,792.63				196,141.73				
10/6/2020				12,243.34						
10/26/2020		173,587.11				150,126.92				
12/2/2020				3,168.76						
12/9/2020		307,693.66				266,109.05				
1/6/2021				15,070.53						
3/3/2021								1391.80		
3/3/2021				5444.95						
TOTAL		**$ 708,073.40**		**$ 35,927.58**		**$ 612,377.70**		**$ 1,391.80**		**$ 1,357,770.48**
BUDGET '20		942,594.00		96,950		690,600.00				1,730,144.00
PROJECTED DUE		**$ 234,520.60**	**$ -**	**$ 61,022.42**	**$ -**	**$ 78,222.30**				**$ 373,765.32**

***36,219(REQUESTED 5% INCREASE)**

BOND AND INTEREST FUND
Balance Sheet
As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash Checking	85,944.26
Total Checking/Savings	85,944.26
Other Current Assets	
Property Tax Receivable	937,164.98
Total Other Current Assets	937,164.98
Total Current Assets	1,023,109.24
TOTAL ASSETS	**1,023,109.24**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due To General Fund	-1,169,369.90
Total Other Current Liabilities	-1,169,369.90
Total Current Liabilities	-1,169,369.90
Total Liabilities	-1,169,369.90
Equity	
Deferred Inflow of Resources	830,006.48
Fund Balance-Restricted	-4,916.31
Unrestricted Net Assets	1,367,375.32
Net Income	13.65
Total Equity	2,192,479.14
TOTAL LIABILITIES & EQUITY	**1,023,109.24**

BOND AND INTEREST FUND
Profit & Loss Budget vs. Actual
January 2021

	Jan 21	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
Bond Proceeds	0.00	0.00	0.00
Real Estate Tax Revenue	0.00	107,158.50	-107,158.50
Total Income	0.00	107,158.50	-107,158.50
Expense			
Bank Charges	0.00	0.00	0.00
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00
Net Ordinary Income	0.00	107,158.50	-107,158.50
Other Income/Expense			
Other Income			
Interest Income	13.65	35.93	-22.28
Total Other Income	13.65	35.93	-22.28
Net Other Income	13.65	35.93	-22.28
Net Income	**13.65**	**107,194.43**	**-107,180.78**

Carbondale Park District
Balance Sheet
As of January 31, 2021

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash-General Fund	25,395.44
CASH-ILPD Liquid Asset	0.17
Cash-Super Splash	4,995.09
General Fund CD	8,362.30
Total Checking/Savings	38,753.00
Other Current Assets	
Due from Bond & Interest	-536,109.90
Due from Other Governments	15,711.42
Inventory-Golf Course	15,734.47
Property Tax Receivable	1,073,066.20
Total Other Current Assets	568,402.19
Total Current Assets	607,155.19
TOTAL ASSETS	**607,155.19**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-22,442.91
Accounts Payable-Super Splash	597.69
Total Accounts Payable	-21,845.22
Other Current Liabilities	
Accrued Payroll	45,053.65
Accrued UC Taxes	3,761.11
Aflac Withholding	634.54
Child Support	902.42
Federal Withholding	10,524.62
Fund Balance	770,530.75
IMRF Withholding	22,448.18
Insurance Withholding	-12,162.31
Other Withholding	765.13
State Withholding	-202.84
Tax Anticipation Warrent	150,000.00
Wage Garnishments	564.51
Total Other Current Liabilities	992,819.76
Total Current Liabilities	970,974.54
Total Liabilities	970,974.54
Equity	
Deferred Infow of Resources	959,343.72
Fund Balance Restircited	-343,610.40
Retained Earnings	-846,602.09
Unrestricted Net Assets	-99,288.25
Net Income	-33,662.33
Total Equity	-363,819.35
TOTAL LIABILITIES & EQUITY	**607,155.19**

8:55 AM

02/26/21

Accrual Basis

Carbondale Park District
Profit & Loss Budget vs. Actual
DEBT SERVICE

	Jan 21	Budget	$ Over Bud...
Income			
Tax Anticipation Warrant	0.00	0.00	0.00
Total Income	0.00	0.00	0.00
Expense			
Loan Interest	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Total Expense	0.00	0.00	0.00
Net Income	**0.00**	**0.00**	**0.00**

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan 21	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Alternative Revenue-Other	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Interest	16.79	542.00	-525.21
Real Estate Taxes	0.00	0.00	0.00
Replacement Taxes	15,070.53	0.00	15,070.53
Total Income	15,087.32	542.00	14,545.32
Expense			
(A)Payroll Expenses			
FICA Expense	659.51	900.00	-240.49
Health Insurance Expense	1,494.00	1,394.00	100.00
IMRF Expense	0.00	989.00	-989.00
On Call Wages	0.00	0.00	0.00
Overtime	64.89	55.00	9.89
Salaries	6,595.20	6,660.00	-64.80
Unemployment Expense	344.53	397.00	-52.47
Wages Hourly Fulltime	2,307.20	2,402.00	-94.80
Wages Hourly Part Time	1,092.00	2,642.00	-1,550.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	12,557.33	15,439.00	-2,881.67
Advertising/Promotion	0.00	0.00	0.00
Awards/Recognition	0.00	0.00	0.00
Background check	0.00	0.00	0.00
Bank Charges	46.96	0.00	46.96
Building Repairs/Maintenance	0.00	67.00	-67.00
Computer Equipment/Software	0.00	100.00	-100.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	164.90	600.00	-435.10
Dues and Subscriptions	22.30	0.00	22.30
Electric Utilities	357.53	400.00	-42.47
Equipment Parts/Repairs	22.22	0.00	22.22
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	0.00	299.00
Food/Provisions	106.29	10.00	96.29
Fuel/Lubricants	0.00	25.00	-25.00
Gas Utilities	477.58	300.00	177.58
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	25.00	-25.00
Leases	0.00	20.00	-20.00
Legal and Accounting Fees	1,289.00	2,000.00	-711.00
Maintenance Contracts	106.50	167.00	-60.50
Meeting Expense	84.00	0.00	84.00
Misc Supplies	0.00	50.00	-50.00
Office Equipment	0.00	100.00	-100.00
Office Supplies	293.83	250.00	43.83
Payment Other Entities	0.00	0.00	0.00
Penalties	0.00	185.00	-185.00

Carbondale Park District
Profit & Loss Budget vs. Actual
ADMINISTRATION

	Jan 21	Budget	$ Over Budget
PLPD Insurance	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	25.00	-25.00
Rentals	0.00	100.00	-100.00
Repairs and Maintenance	0.00	15.00	-15.00
Safety/First Aid Supplies	0.00	0.00	0.00
Sales Tax Expense	0.00	0.00	0.00
Taw Loan Repayment	0.00	0.00	0.00
Telephone Expense	123.49	100.00	23.49
Training and Travel	0.00	100.00	-100.00
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	0.00	20.00	-20.00
Workman's Comp Insurance	0.00	1,667.00	-1,667.00
Total Expense	15,950.93	21,765.00	-5,814.07
Net Income	**-863.61**	**-21,223.00**	**20,359.39**

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan 21	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Alternative Revenue-Other	0.00	0.00	0.00
Aquatic Fees	0.00	1,300.00	-1,300.00
Contributions/Grant Opportuniti	4,000.00	0.00	4,000.00
Donation	0.00	0.00	0.00
Fees From User Groups	0.00	0.00	0.00
Miscellaneous Other Revenue	0.00	0.00	0.00
Park Equipment/Garden Rent	0.00	210.00	-210.00
Rec Program Fees	0.00	3,400.00	-3,400.00
Room and Pool Rental	50.00	350.00	-300.00
Total Income	4,050.00	5,260.00	-1,210.00
Expense			
(A)Payroll Expenses			
FICA Expense	234.97	487.00	-252.03
Health Insurance Expense	1,394.00	1,394.00	0.00
IMRF Expense	0.00	697.00	-697.00
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	0.00	3,700.00	-3,700.00
Unemployment Expense	105.20	427.00	-321.80
Wages Hourly Fulltime	2,898.28	2,691.00	207.28
Wages Hourly Part Time	173.25	6,250.00	-6,076.75
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	4,805.70	15,646.00	-10,840.30
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	0.00	260.00	-260.00
Building Repairs/Maintenance	0.00	450.00	-450.00
Chemicals	0.00	0.00	0.00
CO-OP Program Expense	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Contractor Fees	0.00	325.00	-325.00
Dues and Subscriptions	15.93	0.00	15.93
Electric Utilities	400.53	700.00	-299.47
Equipment Parts/Repairs	0.00	965.00	-965.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	149.50	55.00	94.50
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	0.00	20.00	-20.00
Fuel/Lubricants	0.00	100.00	-100.00
Gas Utilities	1,344.90	1,500.00	-155.10
Inspection Fee	0.00	0.00	0.00
Janitorial Service	0.00	0.00	0.00
Janitorial Supplies	0.00	105.00	-105.00
Leases	0.00	70.00	-70.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	226.00	300.00	-74.00
Office Supplies	0.00	95.00	-95.00
Paint/Supplies	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
RECREATION

	Jan 21	Budget	$ Over Budget
Postage/Freight	0.00	50.00	-50.00
Printing/Reproduction	0.00	65.00	-65.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	40.00	-40.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	37.76	170.00	-132.24
Vehicle Parts/Repairs	0.00	45.00	-45.00
Water Utilities	0.00	200.00	-200.00
Total Expense	6,980.32	21,161.00	-14,180.68
Net Income	**-2,930.32**	**-15,901.00**	**12,970.68**

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	Jan 21	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	864.02	0.00	864.02
Aquatic Fees	0.00	0.00	0.00
AWECC	0.00	0.00	0.00
Fees From User Groups	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Rec Program Fees	0.00	6,000.00	-6,000.00
State Payments	0.00	0.00	0.00
Total Income	864.02	6,000.00	-5,135.98
Expense			
(A)Payroll Expenses			
FICA Expense	244.41	240.00	4.41
Health Insurance Expense	0.00	697.00	-697.00
IMRF Expense	0.00	234.00	-234.00
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	0.00	0.00	0.00
Unemployment Expense	144.43	34.00	110.43
Wages Hourly Fulltime	4,216.89	2,142.00	2,074.89
Wages Hourly Part Time	0.00	1,000.00	-1,000.00
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	4,605.73	4,347.00	258.73
Advertising/Promotion	0.00	100.00	-100.00
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	33.00	-33.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	125.00	-125.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	0.00	125.00	-125.00
Equipment Parts/Repairs	0.00	17.00	-17.00
Equipment Replacement	0.00	50.00	-50.00
Fax/Modem	149.50	17.00	132.50
Food/Provisions	0.00	167.00	-167.00
Gas Utilities	0.00	400.00	-400.00
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	45.00	-45.00
Leases	0.00	35.00	-35.00
Maintenance Contracts	0.00	91.00	-91.00
Office Supplies	0.00	25.00	-25.00
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Program Supplies	0.00	35.00	-35.00
Repairs and Maintenance	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	37.76	92.00	-54.24

Carbondale Park District
Profit & Loss Budget vs. Actual
LEARNING TREE

	Jan 21	Budget	$ Over Budget
Training and Travel	0.00	0.00	0.00
Water Utilities	0.00	55.00	-55.00
Total Expense	4,792.99	5,759.00	-966.01
Net Income	**-3,928.97**	**241.00**	**-4,169.97**

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jan 21	Budget	$ Over Budget
Income			
Alternative Rev-Food Reimb	0.00	200.00	-200.00
Alternative Revenue-Other	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Field Trip Revenue	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Kid Korner Fees	4,501.50	11,050.00	-6,548.50
State Payments	1,589.31	0.00	1,589.31
Total Income	6,090.81	11,250.00	-5,159.19
Expense			
(A)Payroll Expenses			
FICA Expense	460.84	397.00	63.84
Health Insurance Expense	1,394.00	1,394.00	0.00
IMRF Expense	0.00	699.00	-699.00
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	3,120.00	3,214.00	-94.00
Unemployment Expense	217.14	175.00	42.14
Wages Hourly Fulltime	976.82	3,195.00	-2,218.18
Wages Hourly Part Time	2,243.01	2,000.00	243.01
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	8,411.81	11,074.00	-2,662.19
Advertising/Promotion	0.00	0.00	0.00
Bank Charges	31.50	83.00	-51.50
Building Repairs/Maintenance	0.00	50.00	-50.00
Computer Equipment/Software	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	32.00	0.00	32.00
Electric Utilities	246.96	300.00	-53.04
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	40.98	40.00	0.98
Field Trip Expense	0.00	0.00	0.00
Food/Provisions	769.88	600.00	169.88
Fuel/Lubricants	0.00	50.00	-50.00
Gas Utilities	139.18	217.00	-77.82
Janitorial Supplies	38.53	83.00	-44.47
Leases	0.00	35.00	-35.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	66.00	67.00	-1.00
Misc Supplies	0.00	0.00	0.00
Office Supplies	59.74	42.00	17.74
Paint/Supplies	0.00	0.00	0.00
Postage/Freight	0.00	0.00	0.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	105.89	180.00	-74.11
Safety/First Aid Supplies	0.00	50.00	-50.00
Shop Supplies/Small Tools	0.00	25.00	-25.00
Telephone Expense	136.63	92.00	44.63
Training and Travel	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
KIDS KORNER

	Jan 21	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	0.00	0.00
Water Utilities	0.00	141.45	-141.45
Total Expense	10,079.10	13,129.45	-3,050.35
Net Income	**-3,988.29**	**-1,879.45**	**-2,108.84**

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Jan 21	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	0.00	0.00
Expense			
(A)Payroll Expenses			
FICA Expense	544.41	740.00	-195.59
Health Insurance Expense	1,394.00	2,317.00	-923.00
IMRF Expense	0.00	1,056.00	-1,056.00
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	2,142.40	2,207.00	-64.60
Unemployment Expense	243.71	327.00	-83.29
Wages Hourly Fulltime	3,727.52	7,468.00	-3,740.48
Wages Hourly Part Time	1,246.30	0.00	1,246.30
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	9,298.34	14,115.00	-4,816.66
Advertising/Promotion	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	400.00	-400.00
Chemicals	341.40	0.00	341.40
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	150.00	-150.00
Construction Materials	0.00	0.00	0.00
Contractor Fees	0.00	400.00	-400.00
Dues and Subscriptions	0.00	45.00	-45.00
Electric Utilities	387.88	1,500.00	-1,112.12
Equipment Parts/Repairs	0.00	1,000.00	-1,000.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	50.00	249.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	0.00	300.00	-300.00
Gas Utilities	196.89	600.00	-403.11
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	0.00	0.00	0.00
Landscaping Supplies	0.00	0.00	0.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	231.90	300.00	-68.10
Misc Supplies	0.00	0.00	0.00
Office Supplies	0.00	200.00	-200.00
Paint/Supplies	0.00	600.00	-600.00
Reconstruction of Existing Faci	0.00	0.00	0.00
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	50.00	-50.00
Site Amenities	0.00	0.00	0.00
Telephone Expense	38.02	200.00	-161.98

Carbondale Park District
Profit & Loss Budget vs. Actual
PARK MAINTENANCE

	Jan 21	Budget	$ Over Budget
Vehicle Parts/Repairs	0.00	400.00	-400.00
Water Utilities	0.00	100.00	-100.00
Total Expense	10,793.43	20,410.00	-9,616.57
Net Income	**-10,793.43**	**-20,410.00**	**9,616.57**

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Carbondale Park District
Profit & Loss Budget vs. Actual
ATHLETIC FIELD MAINTENANCE

	Jan 21	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	516.61	669.00	-152.39
Health Insurance Expense	1,394.00	2,318.00	-924.00
IMRF Expense	0.00	891.00	-891.00
On Call Wages	0.00	0.00	0.00
Salaries	1,928.16	1,983.00	-54.84
Unemployment Expense	231.31	295.00	-63.69
Wages Hourly Fulltime	3,704.00	6,180.00	-2,476.00
Wages Hourly Part Time	1,120.90	577.00	543.90
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	8,894.98	12,913.00	-4,018.02
Athletic Field Supplies	0.00	0.00	0.00
Building Repairs/Maintenance	45.82	100.00	-54.18
Chemicals	0.00	500.00	-500.00
Construction Materials	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Electric Utilities	532.72	350.00	182.72
Equipment Parts/Repairs	0.00	200.00	-200.00
Equipment Replacement	0.00	0.00	0.00
Fertilizer	0.00	0.00	0.00
Fuel/Lubricants	0.00	300.00	-300.00
Gas Utilities	475.96	0.00	475.96
Inspection Fee	0.00	0.00	0.00
Janitorial Supplies	179.95	225.00	-45.05
Landscaping Supplies	0.00	83.00	-83.00
Maintenance Contracts	0.00	180.00	-180.00
Misc Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Shop Supplies/Small Tools	0.00	50.00	-50.00
Site Amenities	0.00	0.00	0.00
Vehicle Parts/Repairs	308.95	0.00	308.95
Water Utilities	116.46	80.00	36.46
Total Expense	10,554.84	14,981.00	-4,426.16
Net Income	**-10,554.84**	**-14,981.00**	**4,426.16**

Carbondale Park District
Profit & Loss Budget vs. Actual
COMMUNITY SERVICE

	Jan 21	Budget	$ Over Budget
Income	0.00		
Expense			
(A)Payroll Expenses			
FICA Expense	45.01	70.00	-24.99
IMRF Expense	0.00	99.00	-99.00
On Call Wages	0.00	0.00	0.00
Salaries	214.24	260.00	-45.76
Unemployment Expense	20.16	31.00	-10.84
Wages Hourly Fulltime	250.08	650.00	-399.92
Wages Hourly Part Time	124.30	0.00	124.30
Total (A)Payroll Expenses	653.79	1,110.00	-456.21
Total Expense	653.79	1,110.00	-456.21
Net Income	**-653.79**	**-1,110.00**	**456.21**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan 21	Budget	$ Over Budget
Income			
Alternative Revenue-Other	0.00	0.00	0.00
Beer Sales	118.56	200.00	-81.44
Concessions	104.03	200.00	-95.97
Contributions/Grant Opportuniti	8,000.00	0.00	8,000.00
Donation	0.00	0.00	0.00
Driving Range	590.00	200.00	390.00
Facility Rental	0.00	0.00	0.00
Gaming Machines	0.00	0.00	0.00
Gift Certificates (Golf)	0.00	0.00	0.00
Golf Cart Fees	2,976.04	1,500.00	1,476.04
Golf Fees	7,321.13	4,000.00	3,321.13
Jr Golf Fees	0.00	0.00	0.00
Merchandise	53.48	0.00	53.48
Miscellaneous Shop Revenue	-41.04	0.00	-41.04
Rental Revenue	0.00	0.00	0.00
Sales Tax	22.15	150.00	-127.85
Total Income	19,144.35	6,250.00	12,894.35
Expense			
(A)Payroll Expenses			
FICA Expense	315.78	479.00	-163.22
Health Insurance Expense	697.00	697.00	0.00
IMRF Expense	0.00	279.00	-279.00
On Call Wages	0.00	0.00	0.00
Overtime	52.65	0.00	52.65
Salaries	0.00	0.00	0.00
Unemployment Expense	141.38	211.00	-69.62
Wages Hourly Fulltime	2,665.60	2,560.00	105.60
Wages Hourly Part Time	1,409.54	3,700.00	-2,290.46
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	5,281.95	7,926.00	-2,644.05
Advertising/Promotion	0.00	0.00	0.00
Awards/Recognition	0.00	0.00	0.00
Bank Charges	309.30	300.00	9.30
Building Repairs/Maintenance	128.88	167.00	-38.12
Computer Equipment/Software	0.00	0.00	0.00
Concession Supplies	0.00	200.00	-200.00
Contractor Fees	0.00	0.00	0.00
Dues and Subscriptions	0.00	125.00	-125.00
Electric Utilities	589.96	500.00	89.96
Equipment Parts/Repairs	0.00	42.00	-42.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	299.00	25.00	274.00
Food/Provisions	0.00	0.00	0.00
Gas Utilities	155.50	250.00	-94.50
Golf Shop Supplies	0.00	1,667.00	-1,667.00
Inspection Fee	0.00	0.00	0.00
Janitorial Service	0.00	20.00	-20.00
Janitorial Supplies	0.00	20.00	-20.00
Licenses	0.00	0.00	0.00

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF OPERATIONS

	Jan 21	Budget	$ Over Budget
Maintenance Contracts	182.11	417.00	-234.89
Misc Supplies	0.00	417.00	-417.00
Office Equipment	0.00	0.00	0.00
Office Supplies	72.15	40.00	32.15
Postage/Freight	0.00	29.00	-29.00
Printing/Reproduction	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	42.00	-42.00
Sales Tax Expense	76.00	100.00	-24.00
Shop Supplies/Small Tools	0.00	0.00	0.00
Telephone Expense	97.43	417.00	-319.57
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	0.00	42.00	-42.00
Water Utilities	0.00	42.00	-42.00
Total Expense	7,192.28	12,788.00	-5,595.72
Net Income	**11,952.07**	**-6,538.00**	**18,490.07**

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Jan 21	Budget	$ Over Budget
Income			
Alternative Revenue	0.00	0.00	0.00
Contributions/Grant Opportuniti	0.00	0.00	0.00
Total Income	0.00	0.00	0.00
Expense			
(A)Payroll Expenses			
Disc Golf Labor	0.00	0.00	0.00
FICA Expense	804.35	814.00	-9.65
Health Insurance Expense	2,091.00	1,452.00	639.00
IMRF Expense	0.00	1,161.00	-1,161.00
On Call Wages	0.00	0.00	0.00
Overtime	0.00	0.00	0.00
Salaries	5,641.60	5,810.00	-168.40
Unemployment Expense	363.60	359.00	4.60
Wages Hourly Fulltime	4,683.69	4,836.00	-152.31
Wages Hourly Part Time	290.80	0.00	290.80
(A)Payroll Expenses - Other	0.00	0.00	0.00
Total (A)Payroll Expenses	13,875.04	14,432.00	-556.96
Building Repairs/Maintenance	0.00	0.00	0.00
Chemicals	0.00	0.00	0.00
Clothing	0.00	0.00	0.00
Computer Equipment/Software	0.00	0.00	0.00
Construction Materials	0.00	0.00	0.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Course Accessories	0.00	0.00	0.00
Dues and Subscriptions	0.00	0.00	0.00
Electric Utilities	1,131.62	600.00	531.62
Equipment Parts/Repairs	0.00	0.00	0.00
Equipment Replacement	0.00	0.00	0.00
Fax/Modem	149.75	0.00	149.75
Fertilizer	0.00	0.00	0.00
Food/Provisions	0.00	0.00	0.00
Fuel/Lubricants	0.00	0.00	0.00
Gas Utilities	179.55	350.00	-170.45
Inspection Fee	0.00	0.00	0.00
Irrigation/Drainage Supply	0.00	0.00	0.00
Janitorial Supplies	0.00	20.00	-20.00
Landscaping Supplies	0.00	0.00	0.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	139.89	280.00	-140.11
Office Equipment	0.00	250.00	-250.00
Office Supplies	5.99	35.00	-29.01
Paint/Supplies	0.00	35.00	-35.00
Payment Other Entities	0.00	0.00	0.00
Postage/Freight	19.47	15.00	4.47
Rentals	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	30.00	-30.00
Shop Supplies/Small Tools	0.00	150.00	-150.00
Telephone Expense	37.92	150.00	-112.08

Carbondale Park District
Profit & Loss Budget vs. Actual
GOLF MAINTENANCE

	Jan 21	Budget	$ Over Budget
Training and Travel	0.00	0.00	0.00
Vehicle Parts/Repairs	126.00	0.00	126.00
Water Utilities	0.00	90.00	-90.00
Total Expense	15,665.23	16,437.00	-771.77
Net Income	**-15,665.23**	**-16,437.00**	**771.77**

Carbondale Park District
Profit & Loss Budget vs. Actual
SUPER SPLASH PARK

	Jan 21	Budget	$ Over Bu...
Income			
Alternative Revenue	0.00	0.00	0.00
Concessions	0.00	0.00	0.00
Contributions/Grant Opportuniti	6,000.00		
Daily Pass Admission	0.00	0.00	0.00
Donation	0.00	0.00	0.00
Fundraiser	0.00	0.00	0.00
Interest	0.24		
SSP Pass	0.00	1,600.00	-1,600.00
Swim Programs	0.00	0.00	0.00
Total Income	6,000.24	1,600.00	4,400.24
Expense			
Bank Charges	0.00	0.00	0.00
Building Repairs/Maintenance	0.00	0.00	0.00
Concession Supplies	0.00	0.00	0.00
Consultant Services	0.00	0.00	0.00
Contractor Fees	0.00	0.00	0.00
Electric Utilities	0.00	800.00	-800.00
Equipment Parts/Repairs	0.00	0.00	0.00
Gas Utilities	0.00	100.00	-100.00
Janitorial Supplies	0.00	0.00	0.00
Landscaping Supplies	0.00	0.00	0.00
Licenses	0.00	0.00	0.00
Maintenance Contracts	0.00	0.00	0.00
Misc Supplies	0.00	50.00	-50.00
Office Supplies	0.00	0.00	0.00
Paint/Supplies	0.00	0.00	0.00
Program Supplies	0.00	0.00	0.00
Safety/First Aid Supplies	0.00	0.00	0.00
Telephone Expense	39.72	50.00	-10.28
Water Utilities	30.41	50.00	-19.59
Total Expense	70.13	1,050.00	-979.87
Net Income	**5,930.11**	**550.00**	**5,380.11**

Carbondale Park District
Profit & Loss Prev Year Comparison
January 2021

	Jan 21	Jan 20	$ Change	% Change
Income				
Alternative Rev-Food Reimb	864.02	849.03	14.99	1.8%
Alternative Revenue-Other	0.00	4,244.06	-4,244.06	-100.0%
Aquatic Fees	-47.21	9,326.56	-9,373.77	-100.5%
AWECC	0.00	14,091.70	-14,091.70	-100.0%
Beer Sales	118.56	47.88	70.68	147.6%
Concessions	104.03	38.76	65.27	168.4%
Contributions/Grant Opportuniti	18,500.00	2,994.00	15,506.00	517.9%
Donation	0.00	7,000.00	-7,000.00	-100.0%
Driving Range	590.00	4.00	586.00	14,650.0%
Fees From User Groups	0.00	2,314.00	-2,314.00	-100.0%
Gaming Machines	0.00	147.76	-147.76	-100.0%
Golf Cart Fees	2,976.04	478.16	2,497.88	522.4%
Golf Fees	7,321.13	2,460.58	4,860.55	197.5%
Interest	17.03	6,513.68	-6,496.65	-99.7%
Kid Korner Fees	4,501.50	3,942.47	559.03	14.2%
Merchandise	53.48	209.25	-155.77	-74.4%
Miscellaneous Other Revenue	0.00	0.03	-0.03	-100.0%
Miscellaneous Shop Revenue	-41.04	0.88	-41.92	-4,763.6%
Park Equipment/Garden Rent	0.00	215.00	-215.00	-100.0%
Real Estate Taxes	0.00	113,722.66	-113,722.66	-100.0%
Rec Program Fees	0.00	2,019.70	-2,019.70	-100.0%
Replacement Taxes	15,070.53	14,333.45	737.08	5.1%
Room and Pool Rental	50.00	0.00	50.00	100.0%
Sales Tax	22.15	31.69	-9.54	-30.1%
State Payments	1,589.31	0.00	1,589.31	100.0%
Total Income	51,689.53	184,985.30	-133,295.77	-72.1%
Expense				
(A)Payroll Expenses				
FICA Expense	4,006.26	8,314.81	-4,308.55	-51.8%
Health Insurance Expense	9,858.00	12,725.66	-2,867.66	-22.5%
IMRF Expense	0.00	4,508.68	-4,508.68	-100.0%
Overtime	117.54	173.36	-55.82	-32.2%
Salaries	19,641.60	42,754.56	-23,112.96	-54.1%
Unemployment Expense	1,892.21	3,803.75	-1,911.54	-50.3%
Wages Hourly Fulltime	27,787.78	45,613.71	-17,825.93	-39.1%
Wages Hourly Part Time	7,700.10	22,516.15	-14,816.05	-65.8%
Total (A)Payroll Expenses	71,003.49	140,410.68	-69,407.19	-49.4%

Carbondale Park District
Profit & Loss Prev Year Comparison
January 2021

	Jan 21	Jan 20	$ Change	% Change
Advertising/Promotion	0.00	144.21	-144.21	-100.0%
Awards/Recognition	0.00	-150.12	150.12	100.0%
Bank Charges	387.76	622.90	-235.14	-37.8%
Building Repairs/Maintenance	174.70	2,103.33	-1,928.63	-91.7%
Chemicals	341.40	1,004.25	-662.85	-66.0%
Computer Equipment/Software	0.00	907.50	-907.50	-100.0%
Concession Supplies	0.00	-3.68	3.68	100.0%
Contractor Fees	164.90	2,159.00	-1,994.10	-92.4%
Dues and Subscriptions	70.23	398.43	-328.20	-82.4%
Electric Utilities	3,647.20	2,545.96	1,101.24	43.3%
Equipment Parts/Repairs	22.22	196.73	-174.51	-88.7%
Fax/Modem	1,386.73	2,370.35	-983.62	-41.5%
Food/Provisions	876.17	1,777.67	-901.50	-50.7%
Fuel/Lubricants	0.00	555.09	-555.09	-100.0%
Gas Utilities	2,969.56	6,117.70	-3,148.14	-51.5%
Golf Shop Supplies	0.00	213.64	-213.64	-100.0%
Janitorial Supplies	218.48	502.71	-284.23	-56.5%
Leases	0.00	175.36	-175.36	-100.0%
Legal and Accounting Fees	1,289.00	3,067.50	-1,778.50	-58.0%
Licenses	0.00	300.00	-300.00	-100.0%
Maintenance Contracts	952.40	1,690.06	-737.66	-43.7%
Meeting Expense	84.00	0.00	84.00	100.0%
Office Supplies	431.71	551.09	-119.38	-21.7%
Postage/Freight	19.47	285.24	-265.77	-93.2%
Printing/Reproduction	0.00	31.00	-31.00	-100.0%
Program Supplies	105.89	907.49	-801.60	-88.3%
Safety/First Aid Supplies	0.00	613.30	-613.30	-100.0%
Sales Tax Expense	76.00	36.00	40.00	111.1%
Shop Supplies/Small Tools	0.00	140.31	-140.31	-100.0%
Taw Loan Repayment	0.00	50,189.86	-50,189.86	-100.0%
Telephone Expense	548.73	768.24	-219.51	-28.6%
Training and Travel	0.00	1,034.14	-1,034.14	-100.0%
Vehicle Parts/Repairs	434.95	868.47	-433.52	-49.9%
Water Utilities	146.87	657.19	-510.32	-77.7%
Total Expense	85,351.86	223,191.60	-137,839.74	-61.8%
Net Income	**-33,662.33**	**-38,206.30**	**4,543.97**	**11.9%**

Proposal to the Carbondale Park District Board of Commissioners

From the Carbondale City Council

March 9, 2021

Introduction – How did we get here?

In 2017, the City of Carbondale (City) and the Carbondale Park District (CPKD) began conversations to renew leases of Turley Park, Tatum Heights Park, and Pyles Fork Creek Greenway so the CPKD could continue operating and maintaining them as public parks. Conversations and meetings ensued throughout 2017 and 2018. In December, 2018, and due to a lack of resolution of the leases, the City Council took official action to add an advisory referendum to the April 2019 municipal election which asked voters "should the City of Carbondale and the Carbondale Park District consider merging operations?" The result was that 71% of the voters said that we should and as such, the City began the process of compiling information and data from CPKD to develop a proposal of what a potential merger could look like.

The prospect of the City and CPKD merging operations is an important public policy decision that should only be considered following careful thought and review. It's also important to know that conversations regarding the City and CPKD potentially merging are not new and have actually been talked about sporadically for many years. For example, during the planning stages of Hickory Ridge Golf Course in the late 1980's and following a failed bond referendum in 1990 to finance the golf course, conversations of "the City taking over the park district" ensued. In 1997, the City Council sought a feasibility study to analyze a City/Park District merger. In 2004, a City Council member urged the CPKD to consider merging with the City due to concerns regarding additional debt needed to build a clubhouse at Hickory Ridge. Finally, and as a result of lease discussions that began in 2017, the idea was renewed. Anecdotally, the topic has been discussed more frequently than the examples cited, so this is an issue that's been on the mind of voters and elected officials for some time.

In response to the 2019 advisory referendum, we the City Council believe that it's important that we perform our due diligence and honor the wishes of our residents. The following proposal is our good faith effort to present ideas to the CPKD that will hopefully facilitate future cooperation.

Existing Conditions – Basis of Analysis

Our opinions are the result of our analysis of financial records provided by CPKD. In addition to City staff's internal review, we tasked our auditor (Kerber, Eck, and Braeckel (KEB)) to provide an independent analysis. To do this, the City requested 5 years of financial, operational, and organizational data; our analysis is included as exhibits at the end of this proposal. Exhibit A-1 is a comprehensive review of CPKD revenues and expenditures for the 5-years of information that we requested. This analysis also assumes post-COVID operations where program revenues are normalized and doesn't include any changes in programming or operations.

Our analysis shows that during this 5-year time frame CPKD has been operating with deficit budgets and has nearly depleted all of its fund balance which was $246,916 at the end of 2018. CPKD also had an additional $135,403 of cash. In addition, CPKD long-term debt at the end of 2018 was $4.2 million. In 2019 CPKD refinanced their debt and our analysis shows that their debt at the end of calendar year 2019 was $4.18 million (see "Exhibit B").

Our analysis further reveals that assuming no changes in current operations and no reduction in services, CPKD will continue to operate in a deficit and will likely exhaust all cash reserves in the next few years. CPKD's biggest liability is that it's constrained by its ability to raise new revenues. The CPKD relies on property tax and program revenue to fund its operations. As a property tax extension law limit (PTELL) county, the CPKD can only raise their property tax levy by no more than 4.99% or the consumer price index, whichever is less. If CPKD wants to exceed 4.99% then approval must be granted from voters via referendum. We believe that getting approval from voters to raise their property taxes for parks and recreation is unlikely in our current economic climate and increasing program revenues will require more users or higher fees, or a combination thereof. It should be noted though that CPKD has already reduced operations by declining the option to renew the leases at Turley Park and Tatum Heights Park in August 2020, and at Pyles Fork Greenway in 2017. Doing so should reduce CPKD costs as those expenses have been transferred to the City.

Our analysis also finds that CPKD's biggest expenditures are personnel and debt service. CPKD reduced their annual debt service slightly through reissuing bonds in 2019, however the maturity date was extended so it will now take longer to fully retire the debt. Considering interest rates are at a historic low, it's unlikely that CPKD will be able to reduce their debt service significantly unless they extend the maturity date even further. Doing so will increase the overall obligation to CPKD, and taxpayers, and would seem to be an unlikely option. The only other option to enhance their finances would be to reduce personnel costs. In our analysis, we don't see much opportunity in this as it appears that CPKD is already operating at minimum staffing levels which is likely contributing to ongoing issues with maintaining existing assets.

A final important note to also consider relates to needed capital investment. We reviewed CPKD's most recent budget and included capital needs in the attached "Exhibit C" which total $571,400. The Turley Park gazebo roof and HVAC improvements at Kids Korner were excluded from the total as the City made repairs to the roof in 2020 and due to the short-term nature of the existing Kids Korner lease, we assume that the HVAC repairs won't be completed. It's our understanding that deferred capital maintenance has been another long-standing issue which has resulted in the declining condition of facilities, some which may be beyond repair. We encourage the CPKD to truly assess its ability to fund these improvements. Continuing to defer maintenance is a strategy that will lead to bigger and more expensive problems in the future.

Option #1 - Maintaining the Status Quo

While merging with the City or sharing services with other governmental entities may be options, CPKD can also choose to maintain status quo and operate the same as they always have. Steps are being taken which seem to indicate that CPKD is comfortable moving forward with their same operational style but with the addition of a long-term strategic plan to guide future policy decisions. In 2020, CPKD embarked on the creation of a new strategic plan and although only a draft at this point, there are numerous aspirational goals in the plan that we too support in concept, and that include:

- Enclosing the competition pool at the Super Splash Park

- Developing a new community center to replace the Life Center
- Building a band shell at Evergreen Park
- Constructing a skate park/dirt bike park
- Building a short course at Hickory Ridge
- Building a multi-use "pole barn type" building
- Adding staff for marketing, grant writing, and a business manager

In addition to these programming goals, the draft strategic plan lists numerous items to enhance organizational efficiency and effectiveness. These include:

- Updating the policies and procedures manual
- Reviewing and revising the organizational chart; updating job descriptions
- Developing training plans
- Develop an emergency action plan
- Create a capital improvement plan
- Including budget and audit information on the website
- Provide a comprehensive list of assets

We commend CPKD for these efforts as we believe all of these improvements will enhance organizational effectiveness; the City already has all of the listed systems in place and find them necessary to maintain an administration that is transparent and accountable to the City Council. However, it's unclear, and we are unsure, how these improvements will be funded. It would appear that without additional revenue streams, or the shedding of programs or facilities, these items will remain unfunded and limit CPKD's ability to achieve the goals defined in the strategic plan, and if funded will cause additional cash flow issues.

Option #2 – Merge with City of Carbondale

This option assumes that the CPKD Board and the City Council agree to terms to merge, with the park district becoming a City department. There would be no reduction in services, programs, or closing of facilities in this example. We did include the following assumptions in our analysis (Exhibit A-2):

- Earmarking some cannabis tax revenue for parks
- Redirecting a portion of the package liquor tax to parks
- Reducing CPKD administrative costs by 40% due to improved efficiencies and reduction of duplicative services/costs
- No new debt obligations to fund operations
- Minimum wage increases are included

We estimate that a merger in this scenario would cause a deficit of ($818,123). The main reason for this is the elimination of "other financing sources" revenue which are proceeds from issuance or reissuance of long-term debt. The City would not utilize this tactic as we have ample fund balances and/or existing revenue streams that would preclude the need to. So, even with some additional revenue to fund parks and a projected administrative savings as a result of improved efficiencies, a merger under these conditions will still result in a deficit budget.

Potential Benefits of a Merger

The 71% approval of Carbondale voters to explore merging operations is a strong indicator of the community's desire for substantive discussions and action. If a merger occurred, our vision would be that the current Carbondale Park District operations would become a Parks and Recreation Department under city operations with its own department head (See Exhibit "D"). Following our analysis, we see numerous possible benefits of merging the two bodies:

- Reduce duplication of services and enhance efficiencies. Current CPKD costs such as administrative overhead, legal fees, website maintenance, accounting and finance, annual audit, and others.
- Less dependence on property tax to fund services. The City relies mainly on sales taxes to generate income which allows costs to be spread over a much bigger area and among non-residents, many of which utilize CPKD programs (See Exhibit "E").
- Eliminate one taxing body.
- Take advantage of an established Community Investment Program with dedicated revenue streams to begin immediately programming projects and replacing equipment.
- Create a possibility to lower real estate tax burdens to residents. The City's home rule authority provides additional funding streams that could offset the CPKD's reliance on real estate taxes.
- Improved cash flow. The City's financial position would eliminate the need to use tax anticipation warrants to generate cash flow. This reduces costs which could be better utilized on maintaining parks.
- Easy transition for CPKD employees due to IMRF.
- Equal or better health insurance benefits for employees.
- Greater certainty that current CPKD programs will be sustainable.

Risks/Disadvantages of Merging

We're cognizant of the fact that there are risks associated with embarking on such an ambitious change like merging operations. It's important to consider these risks to help evaluate decisions and make the best choices for our residents. Following are some risks that were obvious to us and there may be more.

- This may not work. Conceptually, there may be many advantages to merging but we must be realistic and realize that there are external factors that could affect the outcome. Those could be that future costs escalate higher than expected, facilities are in more need of capital than forecasted, existing revenue streams could dry up, political change could undo our efforts, or the City could lose home rule authority which would limit benefits.

- The Parks Department would become part of a bigger organization that provides many services. The organizational function would no longer be exclusive to parks and recreation. There is likely concern among some people that this could limit the attention that parks and recreation deserves.
- Eliminating the CPKD board will be perceived by some as a loss of power.

Merger Options

Although there has been considerable talk about the idea of a merger, there has been little discussion of the actual feasibility of one. As you are surely aware, there are multiple ways of dissolving a park district, however there is less direction on how to merge organizations. As such, it's important to first outline the various options and tools available to CPKD if the decision is made to merge in the future. Local government law firm Ancel Glink provided the following information regarding processes that can be used to dissolve a park district under the Park District Code.

As mentioned, there are several options to dissolve a park district. They include processes via petition and referendum (13-1 (70 ILCS 1205/13-1)), through dissolution when located in a single municipality (13-8 (70 ILCS 1205/13-8)), or when a district fails to perform its duties (13-9a (70 ILCS 1205/13-9a)). It's up to CPKD to determine if any of these procedures may be an option in the future, although our hope is that these processes don't have to be exercised.

There is another option available if the CPKD and City were open to exploring whether a merger would provide benefit to each organization and our residents. That option would be to merge through intergovernmental agreement (IGA). Executing an IGA would require cooperation between both organizations but would provide the most flexibility in how responsibilities and assets could be transferred or shared. An executed IGA could include the following:

1. All CPKD property could be transferred to the City via the Intergovernmental Transfer Act with the requirement that the property continue to be used as parks.

2. CPKD/City would agree on how programs would be managed.

3. CPKD/City would agree on how employees would be reassigned. Currently, both organization's employees participate in the Illinois Municipal Retirement Fund so there would be no issues with existing pensions. Also, each organization's pension is fully funded so there would be no unfunded liabilities to be concerned about.

4. The CPKD/City would have to agree on how the CPKD property tax is levied. In a merger via IGA, the CPKD board would levy an annual real estate tax with the amount being determined by both boards.

5. The CPKD would remain in place until at least all CPKD debt is retired. Following this, a referendum would still have to occur to dissolve the CPKD board.

This option could be executed if both the City Council and CPKD Board were open to working together. We would propose exploring this option if CPKD were ever interested in merging.

Closing

In conclusion, the City and CPKD began discussions in 2017 and in 2018, CPKD initiated the possibility of merging. In April 2019, the question was offered to the voters who overwhelmingly supported the idea of exploring what a merger would look like. The analysis we're providing is intended to be a first step toward that.

Throughout this process we've focused our decisions on what would be best for our residents. We believe that if the CPKD and the City Council embarked on a cooperative effort to make the most fiscally responsible and sustainable decisions for its residents, we may find that merging is the best solution for all parties involved; on the other hand, we may find that it's not the best course of action. Our analysis indicates that there may be more potential benefit to merging that not. However, we won't know that unless we work together to explore all the possibilities. We hope you accept this proposal as an invitation to do that.

We would welcome questions that you may have regarding this proposal and invite you to meet with us in the future to more thoroughly review this opportunity.

EXHIBIT A-1

Carbondale Park District
Financial Analysis
2014-2018

	2014		2015		2016		2017	2018
Revenues								
Property taxes								
General	1,699,216		809,905		834,035		857,081	895,475
Debt service	1,272,780		657,277		659,509		664,044	678,420
Intergovernmental revenue	117,480		91,953		83,655		82,088	79,485
Golf course	912,940		590,938		522,983		485,194	451,262
Program and user fees	239,154		147,734		378,486		142,611	144,031
Splash park fees							225,360	204,002
Child care fees	421,415		254,982		265,551		295,482	320,565
Interest income	4,696		1,156		920		1,541	2,263
Contributions and grants	1,577,982	1	885,353	1	722,394	1	16,296	6,382
Miscellaneous	9,459		6,323		5,536		8,138	8,698
Total Revenues	6,255,122		3,445,621		3,473,069		2,777,835	2,790,583
Expenditures								
Administration	1,355,072		818,483		1,253,304		453,082	404,591
Aquatics	339,609		251,084		518,963		262,896	252,131
Outdoor aquatics center							264,867	266,908
Recreation	306,506		176,414		171,677		172,657	163,881
Alice Wright early childhood care	319,780		185,419		179,131		180,375	179,089
Kids Korner after school	182,176		125,423		123,047		136,324	130,954
Park maintenance	435,775		289,977		294,955		287,395	274,378
Athletic field maintenance	302,031		210,847		185,080		197,529	191,525
Community service	20,101		13,993		11,540		14,025	17,075
Golf course	1,072,617		719,207		625,873		649,769	584,365
Aquatics center construction	5,730		47,323					
Capital outlay	1,771,680		1,247,115		919,278		5,259	6,959
Debt Service	1,283,207		656,719		2,226,994		1,429,820	1,383,598
Total Expenditures	7,394,284		4,742,004		6,509,842		4,053,998	3,855,454
Excess (Deficiency) of Revenues Over Expenditures	(1,139,162)		(1,296,383)		(3,036,773)		(1,276,163)	(1,064,871)
Other Financing Sources (Uses)								
Proceeds from Long Term Debt	1,285,995		1,451,750		1,833,226		1,435,710	943,990
Net Change in Fund Balance	146,833		155,367		(1,203,547)		159,547	(120,881)
Fund Balance End of Year	1,256,429		1,411,798		208,251		367,797	246,916
Cash	680,781		213,232		128,417		113,367	135,403
Long term debt	4,647,566		5,242,481		4,309,118		4,493,496	4,242,723
1 - Grants and contributions related to the Aquatics Center								

EXHIBIT A-2

City of Carbondale & Carbondale Park District Merger
Scenario 1

		2018	Adjustments		
	Revenues				
	Property taxes				
	General	895,475			895,475
	Debt service	678,420	(243,420)		435,000
	Intergovernmental revenue	79,485			79,485
	New revenue source - Cannabis tax		40,000	1	40,000
	Reallocation of Liquor tax		240,000	2	240,000
	Golf course	451,262			451,262
	Program and user fees	144,031			144,031
	Splash park fees	204,002			204,002
	Child care fees	320,565			320,565
	Interest income	2,263			2,263
	Contributions and grants	6,382			6,382
	Miscellaneous	8,698			8,698
	Total Revenues	2,790,583	36,580		2,827,163
	Expenditures				
	Administration	404,591	(162,000)	3	242,591
	Aquatics	252,131	87,673	7	339,804
	Outdoor aquatics center	266,908	92,811	7	359,719
	Recreation	163,881	85,479	7	249,360
	Alice Wright early childhood care	179,089	93,411	7	272,500
	Kids Korner after school	130,954	68,304	7	199,258
	Park maintenance	274,378	94,286	7	368,664
	Athletic field maintenance	191,525	65,815	7	257,340
	Community service	17,075	-	7	17,075
	Golf course	584,365	119,529	7	703,894
	Capital outlay	6,959	193,041	4	200,000
	Debt Service	1,383,598	(948,518)	5	435,080
	Total Expenditures	3,855,454	(210,168)		3,645,286
	Excess (Deficiency) of Revenues Over Expenditures	(1,064,871)	246,748		(818,123)
	Other Financing Sources (Uses)				
	Proceeds from Long Term Debt	943,990	(943,990)	6	-
	Net Change in Fund Balance	(120,881)	(697,242)		(818,123)
1	Cannabis tax Estimated sales $2,000,000 x 2% = 40,000				
2	50% of Liquor tax of 4% of sales is estimated at $480,000				
3	Estimated Adminstration savings at 40%				
4	Annual depreciation is $405,000, So $200,000 is only 50% of annual depreciation. Generally, an organization will need to spend 100% of depreciation on annual capital improvements to properly maintain capital assets.				
5	Based on the 2018 audit debt service decreases significantly in 2020 which also reduces the tax levy.				
6	No future plans to issue debt to fund operations				
7	Estimated minimum wage increase				

EXHIBIT B

REVISED
FINAL TERM SHEET DATED SEPTEMBER 16, 2019

Carbondale Park District,
Jackson County, Illinois

$3,045,000 General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019A

Issuer:	Carbondale Park District, Jackson County, Illinois (the "District").
Issue:	$3,045,000 General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019A (the "Bonds").
Award Date:	September 16, 2019.
Dated/Delivery Date:	November 5, 2019.
Method of Sale:	Direct Placement.
Lender:	Capital One Public Funding, LLC.
Interest Payment Dates:	The Bonds will pay interest annually on each December 15, commencing on December 15, 2020. Interest is calculated on the basis of a 360-day year consisting of twelve 30-day months.
Principal Due:	Annually each December 15.

Maturity, Amount, Interest Rate and Yield:

Maturity December 15	Principal Amount	Interest Rate	Yield
2035	$3,045,000	2.940%	2.940%

Term Bond: Term bond with each principal payment provided in the below chart representing a mandatory redemption requirement plus accrued interest to the redemption date, on December 15, of the years and in the principal amounts as follows:

Payment Date	Amount ($)	Payment Date	Amount ($)
2020	$135,000	2028	$195,000
2021	160,000	2029	200,000
2022	160,000	2030	205,000
2023	165,000	2031	210,000
2024	170,000	2032	215,000
2025	175,000	2033	225,000
2026	180,000	2034	230,000
2027	185,000	2035 (stated maturity)	235,000

Optional Redemption:	The Bonds are subject to redemption prior to maturity at the option of the District as a whole, on December 15, 2027, and on any interest payment date thereafter, at the redemption price of par plus accrued interest to the redemption date.
Purchase Price:	Par.
Good Faith Deposit:	A good faith deposit will NOT be required.

SPEER FINANCIAL, INC.
PUBLIC FINANCE CONSULTANTS SINCE 1954

SUITE 4100 • ONE NORTH LASALLE STREET • CHICAGO, ILLINOIS 60602 • (312) 346-3700 • (312) 346-8833

Not Rated

$611,800
CARBONDALE PARK DISTRICT
JACKSON COUNTY, ILLINOIS
TAX-EXEMPT GENERAL OBLIGATION LIMITED TAX PARK BONDS, SERIES 2019B

Date of Sale: September 12, 2019
Average Life: 1.125 Years
(Based on NIC)

Bidders*	Price	Maturity	Original Par	Rate	Original Net Interest
First Southern Bank, Marion, Illinois	100.000% ($602,240)	2020	$602,240	1.81%	$12,263.11 1.81%
	REVISED 100.000% ($611,800)	2020	**REVISED** $611,800	1.81%	**REVISED** $12,457.78 1.81%
Park Ridge Community Bank, Park Ridge, Illinois	100.000% ($602,240)	2020	$602,240	2.37%	$16,057.22 2.37%

**Syndicate information is provided by the underwriter. The information contained in this report is the most current available. The true interest rate reflects the time value of money where dollars spent in early years have a greater weight than dollars spent in later years.*

AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$151,208.50	03-12-2019	06-12-2025	106366-20			KLH	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "****" has been omitted due to text length limitations.

Borrower: Carbondale Park District
1115 W Sycamore, Box 1326
Carbondale, IL 62901

Lender: Murphy Wall State Bank And Trust Company
Murphysboro Facility
105 N Williams Street
PO Box 129
Murphysboro, IL 62966

Disbursement Date: March 12, 2019
Interest Rate: 4.300

Repayment Schedule: Installment
Calculation Method: 365/365 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	06-12-2019	24,690.40	1,638.85	23,051.55	128,156.95
2	06-12-2020	24,690.40	5,525.85	19,164.55	108,992.40
3	06-12-2021	24,690.40	4,686.67	20,003.73	88,988.67
4	06-12-2022	24,690.40	3,826.51	20,863.89	68,124.78
5	06-12-2023	24,690.40	2,929.37	21,761.03	46,363.75
6	06-12-2024	24,690.40	1,999.10	22,691.30	23,672.45
7	06-12-2025	24,690.37	1,017.92	23,672.45	0.00
TOTALS:		**172,832.77**	**21,624.27**	**151,208.50**	

NOTICE: This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

FIRST MID BANK & TRUST
509 S UNIVERSITY AVE
CARBONDALE IL 62901-2330

386 039 01 01808 Page: 1
Line: 967830 04/15/2020

Telephone:877-888-5629

RECEIVED

APR 17 2020

CARBONDALE PARK DISTRICT
PO BOX 1326
CARBONDALE IL 62903

Loan Billing Statement

If you are in Bankruptcy proceedings or have received a discharge, this notice is for informational purposes,and isn't an attempt to collect a debt.

COMML-MUNICIPAL Loan 2739920720

Date	Description	-----Payment Split----- Principal	Interest	Transaction Amount	Principal Balance
03/13/2020	Balance Last Statement				72,000.00
04/15/2020	Balance This Statement				72,000.00

- - - - - - - - - - - - - - - - Loan Summary - - - - - - - - - - - - - - -

Credit Limit:		Interest Accrued From:	03/14/2020
Available Credit:		Interest Accrued Thru:	04/15/2020
Maturity Date:	12/15/2021	Principal Due:	.00
		Interest Due:	.00
		Total Payment Due:	.00
		Next Interest Due:	

Interest Paid 2020: 1,278.00

COMML-MUNICIPAL Loan 2739933151

Date	Description	-----Payment Split----- Principal	Interest	Transaction Amount	Principal Balance
03/13/2020	Balance Last Statement				74,000.00
04/15/2020	Balance This Statement				74,000.00

* * * Continued * * *

NOTICE: *SEE REVERSE SIDE FOR IMPORTANT INFORMATION*

FIRST MID BANK & TRUST
509 S UNIVERSITY AVE
CARBONDALE IL 62901-2330

386 039 01 01808
Line: 967830

Telephone:877-888-5629

CARBONDALE PARK DISTRICT

Loan Billing Statement

---------------- L o a n S u m m a r y ----------------

Credit Limit:		Interest Accrued From:	03/14/2020
Available Credit:		Interest Accrued Thru:	04/15/2020
Maturity Date:	12/15/2022	Principal Due:	.00
		Interest Due:	.00
		Total Payment Due:	.00
		Next Interest Due:	

Interest Paid 2020: 1,368.99

COMML-MUNICIPAL Loan 2739934662

Date	Description	-----Payment Split----- Principal	Interest	Transaction Amount	Principal Balance
03/13/2020	Balance Last Statement				70,000.00
04/15/2020	Balance This Statement				70,000.00

---------------- L o a n S u m m a r y ----------------

Credit Limit:		Interest Accrued From:	03/14/2020
Available Credit:		Interest Accrued Thru:	04/15/2020
Maturity Date:	12/15/2020	Principal Due:	.00
		Interest Due:	.00
		Total Payment Due:	.00
		Next Interest Due:	

Interest Paid 2020: 1,189.99

COMML-MUNICIPAL Loan 2739944921

Date	Description	-----Payment Split----- Principal	Interest	Transaction Amount	Principal Balance
03/13/2020	Balance Last Statement				77,000.00
04/15/2020	Balance This Statement				77,000.00

---------------- L o a n S u m m a r y ----------------

Credit Limit:		Interest Accrued From:	03/14/2020
Available Credit:		Interest Accrued Thru:	04/15/2020
Maturity Date:	12/15/2023	Principal Due:	.00
		Interest Due:	.00
		Total Payment Due:	.00
		Next Interest Due:	

* * * C o n t i n u e d * * *

NOTICE: *SEE REVERSE SIDE FOR IMPORTANT INFORMATION*

Telephone:877-888-5629

CARBONDALE PARK DISTRICT

Loan Billing Statement

Interest Paid 2020: 1,482.24

COMML-MUNICIPAL Loan 2739957900

Date	Description	Payment Split Principal	Payment Split Interest	Transaction Amount	Principal Balance
03/13/2020	Balance Last Statement				80,000.00
04/15/2020	Balance This Statement				80,000.00

Loan Summary

Credit Limit:		Interest Accrued From:	03/14/2020
Available Credit:		Interest Accrued Thru:	04/15/2020
Maturity Date:	12/15/2024	Principal Due:	.00
		Interest Due:	.00
		Total Payment Due:	.00

Next Interest Due:

Interest Paid 2020: 1,599.99

Statement Summary

Loan Number				
2739920720	Principal Balance: 72,000.00		Interest Due:	.00
	Principal Due:	.00	Escrow Due:	.00
	Total Due:	.00		
2739933151	Principal Balance: 74,000.00		Interest Due:	.00
	Principal Due:	.00	Escrow Due:	.00
	Total Due:	.00		
2739934662	Principal Balance: 70,000.00		Interest Due:	.00
	Principal Due:	.00	Escrow Due:	.00
	Total Due:	.00		
2739944921	Principal Balance: 77,000.00		Interest Due:	.00
	Principal Due:	.00	Escrow Due:	.00
	Total Due:	.00		

* * * Continued * * *

NOTICE: *SEE REVERSE SIDE FOR IMPORTANT INFORMATION*

FIRST MID BANK & TRUST
509 S UNIVERSITY AVE
CARBONDALE IL 62901-2330

386 039 01 01808 Page: 4
Line: 967830 04/15/2020

Telephone:877-888-5629

CARBONDALE PARK DISTRICT

Loan Billing Statement

Loan Number				
2739957900	Principal Balance:	80,000.00	Interest Due:	.00
	Principal Due:	.00	Escrow Due:	.00
	Total Due:	.00		

Total Principal Balance:	373,000.00	Total Interest Due:	.00
Total Principal Due:	.00	Total Escrow Due:	.00

Principal Balance:	373,000.00
Principal Advances:	.00
Principal Paid:	.00
Interest Paid:	.00

NOTICE: *SEE REVERSE SIDE FOR IMPORTANT INFORMATION*

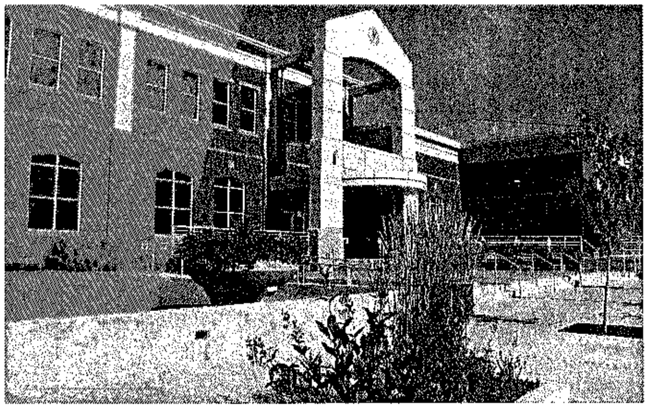
EXHIBIT C

	Expenditures		
	Life Center roof repair		90,000
	Life Center water line replacemenet		220,000
	Life Center locker room tile rejuvenation		30,000
	New freezer at Hickory Ridge		11,000
	Van for Hickory Ridge		25,000
	Hickory Ridget pro shop carpeting		9,800
	Hickory ridge skid steer and excavator		60,000
	Mowers for Hickory Ridge		50,000
	Irrigation pump at Hickory Ridge		10,600
	Kids korner van		25,000
	AWECC playground equipment		15,000
	Lawnmowers for parks maintenance		25,000
	Total Expenditures		571,400

EXHIBIT D

City of Carbondale, Illinois
Organizational Chart

- Citizens of Carbondale Elect
  - Mayor & Six City Council Members Elected
    - City Manager Appoints
      - Administrative Secretary
      - Economic Development
      - Public Relations Officer
      - Human Resources
      - Civic Center
      - City Clerk
        - Receptionist
      - Legal Department
      - Finance Department
      - Police Department
      - Fire Department
      - Community Development Department
      - Public Works Department
      - Parks & Recreation Department
    - Boards & Commissions Includes Parks Board
    - Library Board of Trustees



City Hall / Civic Center

200 South Illinois Avenue
Carbondale, Illinois

CARBONDALE
All Ways Open

Program Enrollment

Participants are recorded by fiscal transaction. For example, a patron registering for a 6 session swim class is recorded as one encounter. Hickory Ridge Golf Course reflects rounds of golf played.

Aquatics,Recreation,Super Splash Park

	Resident	Nonresident	Total
January 1, 2016 to December 31, 2016	520	410	930
January 1, 2017 to December 31, 2017	749	551	1,300
January 1, 2018 to December 31, 2018	642	446	1,088

Hickory Ridge Family Golf Center

	Resident	Nonresident	Total
January 1, 2016 to December 31, 2016	9,699	9,193	18,892
January 1, 2017 to December 31, 2017	9,460	7,535	16,995
January 1, 2018 to December 31, 2018	10,466	5,418	15,884

Alice Wright Early Childhood Center

	Resident	Nonresident	Total
January 1, 2016 to December 31, 2016	24	8	32
January 1, 2017 to December 31, 2017	27	7	34
January 1, 2018 to December 31, 2018	29	7	36

Kids Korner

	Resident	Nonresident	Total
January 1, 2016 to December 31, 2016	35	26	61
January 1, 2017 to December 31, 2017	30	20	50
January 1, 2018 to December 31, 2018	20	36	56