

Annual Budget

FY 2016/2017

CHAMPAIGN PARK DISTRICT
CHAMPAIGN, ILLINOIS



**CHAMPAIGN
PARK DISTRICT**

Board of Commissioners

Alvin S. Griggs
Craig W. Hays
Barbara J. Kuhl
Timothy P. McMahon
Jane L. Solon

Officers

Cindy Harvey, Secretary
Gary G. Wackerlin, Treasurer
Joe DeLuce, Executive Director



**CHAMPAIGN PARK DISTRICT
COMMISSIONERS AND ADMINISTRATIVE STAFF
MAY 2016**

Executive Director Joe DeLuce
Assistant to the Executive Director Cindy Harvey
Director of Finance Andrea N. Wallace, CPA
Director of Human Resources, Technology & Risk Tammy Hoggatt
Director of Marketing & Communications Chelsea Norton
Director of Operations & Planning Kevin Crump
Director of Recreation and Cultural Arts Jameel Jones
Director of the Virginia Theatre Steven Bentz

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BOARD OF COMMISSIONERS
Alvin S. Griggs
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OFFICERS
Cindy Harvey, Secretary
Joe DeLuce, Assistant Secretary
Gary Wackerlin, *Treasurer*
Guy C. Hall, *Attorney*

***We enhance our community's
quality of life through positive
experiences in parks, recreation
and cultural arts.***

TABLE OF CONTENTS

INTRODUCTION AND OVERVIEW

Transmittal Letter	1
Budget Document Overview	3
Budget Highlights	4
Tentative Budget Schedule for FYE2017	6
Strategic Plan Goals	7
GFOA Distinguished Budget Award	9

FINANCIAL STRUCTURE, POLICY & PROCESSES

Budget Policies and Procedures	11
Fund Descriptions	14
Organization Chart	17

FINANCIAL SUMMARIES

Combined Fund Analysis	19
Budget Summary – All Funds	27
Fund Balance Summary	28
Detailed Line Item Budget – All Funds Combined	29
General Fund	37
Recreation Fund	47
Museum Fund	57
Liability Insurance Fund	65
IMRF Fund	71
Audit Fund	75
Activity Fund	77
Special Donations Fund	81
Social Security Fund	83

TABLE OF CONTENTS

Special Recreation Fund.....	85
Police Fund.....	109

CAPITAL AND DEBT

Paving and Lighting Fund.....	111
Capital Improvement and Repair Fund.....	113
Bond Amortization Fund.....	115
Bond Proceeds Fund.....	119
Land Acquisition Fund.....	121
Capital Improvement Plan.....	125

DEPARTMENTAL INFORMATION

General Fund

Administration.....	155
Marketing.....	159
Operations and Planning.....	163
Facilities.....	177
Other Programs.....	180

Recreation Fund

Administration.....	183
Facilities.....	185
Sports Programs.....	197
Afterschool/Day Camp.....	225
Other Programs.....	237
Teen Programs.....	245
Concessions.....	247
Pool and Aquatics.....	253

TABLE OF CONTENTS

Museum Fund

Administration	257
Cultural Arts	259
Special Events	271
Facilities	281
Virginia Theatre	287
Afterschool/Day Camp/Preschool.....	295
Other Programs	300

SUPPLEMENTAL INFORMATION

District Profile	301
Assessed Valuation Comparisons	303
Tax Rates, Extensions and Collections	304
Full-Time I and II Positions.....	305
Full-Time Positions Starting Pay Ranges	307
Part-Time and Seasonal Hourly Rates	309
Statistical Information.....	311
Employer and Employment Information.....	312
Parks and Facility Map Locator.....	313
Budget and Appropriation Ordinance No. 609	314
Glossary	328
Acronyms	333



To: Board of Commissioners and Officers

FROM: Joe DeLuce, Executive Director

RE: FY 2016/17 Annual Budget

DATE: May 11, 2016

Staff is pleased to present to you the proposed Annual Budget of the Champaign Park District for the fiscal year beginning May 1, 2016 and continuing through April 30, 2017. The document reflects the vision, mission, and values of the District in our efforts to be responsive to the recreation needs of the residents and to do so in a fiscally and environmentally responsible manner.

The focus of the FY 2016/17 proposed budget is to address the goals and objective outlined in the 2016-2019 Strategic Plan, which was approved by the Park Board in May of 2016. This budget addresses the needs of the residents by focusing on how the Park District can better connect and serve the community. The five key strategic initiatives of the 2016-2019 strategic plan include:

- Provide a family-friendly atmosphere where participants feel welcome and safe.
- Provide first-time opportunities for participants to try recreation and cultural arts programs and services.
- Provide parks, recreation and cultural arts that users can participate in throughout their lives.
- Provide parks, recreation and cultural arts that are affordable for all.
- Provide opportunities to create community connections in our parks, recreation and cultural arts.

Additionally, it reflects the priorities set by the Park Board of focusing on trails, land acquisition, Heritage Park, Spalding Park, Abbey Fields Park, and organizational excellence.

To meet the District's commitment to transparency and to satisfy the legal requirements, the Budget and Appropriation Ordinance will be made available for public inspection for at least thirty (30) days before it is considered for approval. The Budget and Appropriation Ordinance will be made available to the public following the Regular Board Meeting on May 11, at the Bresnan Meeting Center, and officially considered for approval at the July 27, 2016 Special Board Meeting.

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BUDGET DOCUMENT OVERVIEW

This page is intended to assist those readers not familiar with the Champaign Park District budget or governmental budgeting. It provides a quick overview of how the budget is organized and what information is included. The Park District budget is divided into the following major sections:

INTRODUCTION AND OVERVIEW

This section contains the budget message that provides an overview of the entire budget and highlights the District's budget strategies and major issues that affect the development of the annual budget. Also, this section includes an overview of the strategic plan goals which are documented in more detail throughout the various sections.

FINANCIAL STRUCTURE, POLICY AND PROCESSES

This section includes the organizational chart, relationship between the funds and departments, fund descriptions and structure, as well as budget and financial policies and procedures.

FINANCIAL SUMMARIES

This section presents the description and budgets not only for each of the District's individual funds in total from a broad overview perspective, with the exception of the capital and debt funds, which are documented under the Capital and Debt section of this document, but also from a consolidated basis for all funds. It includes a detailed line item breakdown of each fund, historical revenues and expenditures, along with historical fund balance as a percentage of expenditures. In addition, a summary breakdown of individual fund balance changes and total expenditures, as well as tables, charts and graphs that illustrate the District's revenue, expense and tax rates and collections.

CAPITAL AND DEBT

This section details the District's individual capital and debt funds, as well as the capital improvement program. It outlines proposed major projects, recurring and periodic maintenance, the funding sources, the effect the program has on the operating budget and an overview of planned major capital expenditures for the next four years.

DEPARTMENTAL INFORMATION

Included in this section is a more detailed program budget within each fund as applicable. Detailed revenues and expenditures are included, as well as the most recent fiscal year accomplishments as applicable, specific strategic goals for the upcoming year, and performance indicators first implemented in fiscal year 2014-15.

SUPPLEMENTAL INFORMATION

This section includes various tables, schedules, maps, etc. which provide additional information about the District and the community. This section also contains a list of acronyms, and a glossary which provides definitions of budget terms used throughout the document.

OVERVIEW

BUDGET HIGHLIGHTS

GENERAL INFORMATION

The Champaign Park District (District) was organized in November 1911. The District was established as a separate unit of local government in 1955 by a public referendum. The District is a municipal corporation under the statutes of the State of Illinois. The District operates under a Board-Manager form of government. The five-member Board of Commissioners is elected to six-year terms in biennial elections.

In 1999, the District received the Illinois Association of Park Districts and the Illinois Park and Recreation Distinguished Park and Agency Award. To earn this distinction, an agency is evaluated by a committee of five park professionals from the two associations. The evaluation is broken down into six separate categories on which the District is scored. The categories range from mandatory and legal requirements to desired standards for park districts set by the two associations. Only a few park districts in the state have obtained the Distinguished Park and Agency designation. The District was re-evaluated during the 2005-06 fiscal year and the 2010-11 fiscal year and maintained this designation. A committee was formed in February 2016 to prepare for the recertification currently planned for 2017.

ECONOMIC CONDITION AND OUTLOOK

The District is located in East Central Illinois, one of the most stable economic environments in the state, even in this ever-changing economy. A major reason for this stability is that the University of Illinois is located in Champaign and its neighbor city, Urbana. The University provides more than 23,000 jobs in the community. The large number of University employees residing within the District boundaries contributes greatly to the District's program and property tax revenues. Also, the District's commercial base is rather diverse, which tends to minimize the overall effects of economic swings. The commercial base of the District is mainly divided between healthcare, retail, food, service, real estate and high technology industries.

In recent years the District's boundaries have expanded by both residential and retail and commercial growth. The residential growth has mainly expanded to the southwest with, new growth planned to the north and the west. The commercial and retail growth has been mainly north, most recently with the expansion in downtown Champaign and campus-town. The District's assessed valuation decreased a net 2.88% from revenue year (RY) 2009 through RY2013, mostly due to residential property assessed values declining as well as the slow growth in new construction. Prior to RY2009, the District's assessed valuation had increased an average of 4-6% a year, with one year increasing 15% due to annexations. The RY2015 equalized assessed value increased 1.71%, and is projected to increase approximately 3% in RY2016. This increase is mostly due to a 2.8% growth in commercial properties and 9.6% growth in railroad over the prior year.

The increase in the assessed valuation for the District occurred mainly in farmland, industry and commercial sectors, with a slight increase in residential. The largest impact was due to the amount of new construction added to the EAV which is excluded from property tax cap limits imposed by the Property Tax Extension Limitation Law in the first year only. This law limits the increase in the District's annual property tax levy to the lesser of 5% or the increase in the national Consumer Price Index plus any new or improved property within the District. The increase in the Consumer Price Index for RY2015 (FY2017) is 0.8%, and for RY16 (FYE2018) will be 0.7%.

CURRENT YEAR INITIATIVES

The focus for Budget Year 2016-17 will continue to focus on the District's strategic and Board goals. Steps to be taken include strengthening fiscal responsibility by maximizing monetary resources. Staff will be reviewing the revenue policy and continue to focus on program revenue goals of 125% of direct costs for programs and maximizing the Champaign Parks Foundation resources. The budget focuses on continued improvements throughout the District while maintaining and enhancing existing programs for sustainability. The District continues to maintain 120-day reserve balance in the General, Recreation, and Museum funds since implemented.

OVERVIEW

BUDGET HIGHLIGHTS (CONTINUED)

The operating and capital budgets will be continually monitored in the next years, especially considering the current economic uncertainty.

- The continuing decrease in the District's assessed valuation which then increases the District's tax rate, or even no increase if the State of Illinois passes a budget freezing property taxes in the future.
- The likelihood of this tax freeze is imminent, the question remains as to timing and duration of this change.
- Maintain staffing at a proper level based on services provided.
- Future impact of a minimum wage increase if increased from \$8.25 to \$9.00 if effective July 1, 2016 with expectation of increasing until it reaches \$10.00/hour. The initial impact for part-time staff currently at the \$8.25 rate is minimal to the District, as the majority of our seasonal part-time positions pay at least \$9.00/hour. The ripple effect though for staff already at the \$9.00/hour will be significant. This will require future planning by the District if or when this becomes law.
- The U.S. Department of Labor issued a new federal overtime rule for executive, administrative and professional employees that is effective December 1, 2016. This ruling increases the threshold for exempt eligibility from \$23,660/year to \$47,476/year, to be adjusted every three years for inflation. The District has identified twenty-four full-time employees that could potentially be impacted by this change. Based on current salaries, should these employees be affected and assuming annual overtime of forty hours per person, the potential cost to the District would be approximately \$26,550 plus payroll taxes and IMRF of \$4,500. Should these individuals be reclassified to exempt status based on a review of job duties, increases to base salary for these same group of employees would cost the District an additional \$219,700 in wages plus \$36,200 in additional payroll taxes and IMRF; however the likelihood of the latter occurring is remote. This is a key area that staff will be diligently working on in the coming months.

OVERVIEW

TENTATIVE BUDGET SCHEDULE FOR FY 2016/17 (ITEMS DENOTING BOARD APPROVAL)

April 13, 2016	The proposed merit pool is reviewed and approved by the Board.	October 28, 2016	Annual Audit, Treasurer's and State Comptroller's Reports are filed with the County Clerk and State of Illinois.
April 2016	District receives the new fiscal year tax levy amount from the county. Staff reviews the levy allocation and adjusts the amount between funds as needed.	October 31, 2016	Notice of Public Hearing on proposed Tax Levy and Truth in Taxation information is published in the newspaper.
April 27, 2016	The proposed Annual Budget is presented and discussed at Board Meeting.	November 2016	Work is started on the Operating Budget for FYE2018 (to be presented at study session in April 2017).
May 1, 2016	Start of fiscal year.		
May 11, 2016	A Public Hearing is set on the proposed Budget and Appropriation Ordinance. The Ordinance is prepared and made available to the public at the Bresnan Meeting Center.	November 9, 2016	Hold Public Hearing on proposed Tax Levy. Adopt Tax Levy Ordinance. Approve the bond bid and adopt the bond ordinance. Levy is filed with County Clerk.
July 2016	Notice of Public Hearing on the Budget and Appropriation Ordinance is published in the newspaper.	November 30, 2016	Pay off 2015 general obligation bond issue.
July 27, 2016	Public Hearing on the Budget and Appropriation Ordinance is held. After the hearing, the ordinance is approved by the Board. The annual budget is approved. A certified copy of the Budget and Appropriation Ordinance and an Estimate of the Revenues to be received are filed with the County Clerk.	December 14, 2016	Make payment on Alternate Revenue Bonds. Tax Levy Ordinance is filed with County Clerk.
		January 2017	Seasonal and part-time rates for next fiscal year are presented and approved.
		January 25, 2017	Capital Items and CIP for FYE2018-2023 are presented and discussed.
September 14, 2016	Adopt Resolution on Intent to Issue General Obligation Bonds and to set a Public Hearing date on the proposed issue.	February 8, 2017	Tax abatement is prepared on alternate revenue bonds, approved and filed with the County Clerk.
October 12, 2016	Adopt Resolution of Estimate of Taxes to be Levied for FY 2017/18. A Public Hearing is held on the proposed bond issue. A resolution is adopted to issue the bonds and to accept bids on the issue. Acceptance of annual financial audit for FYE2016.	February 24, 2017	Capital Items are approved by the Board, and incorporated into the FYE2018 budget document.
October 2016	Staff review current 4-year CIP and begin working on list of capital projects for FYE2018-2023	March 2017	FY16 Budget presented and discussed; merit pool for upcoming fiscal year is presented to Board.
		April 2017	Date for the Public Hearing on FYE2018 budget is set. Merit pool for FYE2018 is approved by Board.

STRATEGIC PLAN 2016-2019

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Create new fun and safe park amenities.
- Develop a marketing plan to promote friendliness, safety and hospitality.
- Design and implement enhanced physical entrance/lobby and park front entrance to reflect friendly, welcoming, and safe themes.
- Provide equal access for all patrons to all parks, facilities and programs.
- Enhance the safety and security in each park and facility so all patrons feel safe.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.
- Complete and implement a trails master plan.
- Promote family volunteering at various events and programs.

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.
- Track new programming and equipment trends.
- Develop and implement a marketing plan to encourage first-time opportunities and a spirit of discovery.
- Improve internal customer service through staff training.
- Develop entry level positions for operations specialty roles (i.e. plumbing, electricians, HVAC).
- Develop strategies to give potential users a sample of programs and services.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.
- Identify sources to provide capital development funds for new parks, facilities and amenities.
- Increase the number of scholarships for first-time experiences.
- Create first-time opportunities for employment at the District.

- Better incorporate programming in parks and trails to encourage use of outdoor space.

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sports, & Tourism appraisal of programs.
- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Provide intergenerational programming.
- Provide program scholarships from which all ages can benefit.
- Develop and implement programmatic, financial, human resources, operational and organizational dashboards.
- Update the District's Comprehensive Plan.
- Develop and promote health and wellness programs.
- Reach out to residents for input on new programs for all ages.
- Develop a five-year financial plan to accomplish sustainable parks and programs.

PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL

OBJECTIVES:

- Find a balance of service vs. business.
- Define core programs and services.
- Update revenue philosophy and purchasing policy.
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations.
- Offer affordable programs, parks, and services.
- Develop creative and effective payment programs for participants.
- Reward the loyalty of participants.
- Evaluate fees for rentals and services.
- Develop effective strategies to make programs more affordable.
- Develop additional low-cost or free programs.
- Develop new fundraising programs for the Parks Foundation.

PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

OBJECTIVES:

- Create a citizen advisory board for programs and services.
- Evaluate current community partnerships and develop new partnerships.
- Develop new family-focused special events or activities that bring residents together.
- Increase face-to-face connections with members of the community.
- Identify new opportunities to work with community groups.
- Involve community members and agencies in our programs and events.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community.
- Develop new community and program partners by evaluating the community needs assessment results.
- Work with the school district on programs and services as part of the Community School Initiative.
- Develop open-street programs and other downtown events to bring community members together.
- Develop a District software application to create connections with and between users/residents.
- Increase financial and in-kind support of outside groups and agencies to provide programs and events.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Champaign Park District
Illinois**

For the Fiscal Year Beginning

May 1, 2015

A handwritten signature in black ink, appearing to read 'Jeffrey R. Emer'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to Champaign Park District, Illinois for its annual budget for the fiscal year beginning May 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets criteria as policy document, as an operations guide, as financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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FINANCIAL STRUCTURE, POLICY & PROCESSES

BUDGET POLICIES & PROCEDURES

OVERVIEW

The District's annual budget for FY2016-17 outlines the District's commitment and plan to provide service to its residents. Meeting the park, recreational and cultural needs of approximately 84,513 residents with very diverse needs requires long-range planning, maximum efficiency and use of every dollar.

The annual budget is prepared to allocate funds available and to implement District policies. The budget is the District's plan for distribution of available funds and explains the procedures, assumptions and organizational structure used in its preparation. The Budget Policies and Procedures outline the budget detail and provide background information to assist in its review.

This document contains a description of each major fund and the number of staff assigned to each department, as well as the goals, objectives and issues for the coming year. These goals and objectives, along with strategic and capital improvement plans, set forth the work program for this fiscal year. Department heads, Commissioners and staff created these plans, goals and objectives to enhance the District's leisure services to our residents while maintaining current infrastructure.

The budget coincides with the strategic plan updated in 2016, which can be referenced in the Introduction and Overview section.

BASIS OF ACCOUNTING & BUDGETING

The District uses a detailed line item budget for accounting, financial statements and review purposes. The District prepares a detailed budget by month, based on the program expense line. The modified accrual basis of accounting for the District's annual audited financial statements. The budget is prepared on the modified accrual basis except property tax accruals and deferred revenues are not recognized.

Under the modified accrual basis of accounting, revenues are recognized when received in cash, except for those revenues that can be accrued, which are recognized as receivable when they become measurable, and are recognized as revenue when they become available to pay current liabilities. Expenditures are recorded when the liability is incurred except for principal and interest due on long-term debt, which is recognized when due or when sufficient funds are on hand to pay the current year's obligation. The accrual basis records revenues when earned and expenses when the goods or services are received.

The Comprehensive Annual Financial Report (CAFR) shows the status of the District's finances on the basis of "generally accepted accounting principles" (GAAP) and provides additional statistical information as well as an in-depth discussion and analysis of the past fiscal year. Accounting oversight and control is continually provided to adequately safeguard assets and to provide reasonable assurance of proper recording of financial transactions.

BUDGET TIMELINE AND FORMAT

The budget timeline includes the planning time that goes into the budget process, including meetings with the staff and Board. In April, a proposed budget is submitted by the staff to the Board of Commissioners for approval. This budget includes proposed expenditures and the means for financing them for the fiscal year that begins May 1. A public hearing is held in June, after the budget has been available to the public for 30 days, to allow District residents to make comments on the proposed budget. In June, the budget is legally enacted through passage of the Budget and Appropriation Ordinance with a final legal deadline of July. The budget format includes a financial summary section that summarizes the entire District budget. Charts and graphs are used to show budget history and revenue and expense trends. Each major fund has a separate section including each fund's description, staff breakdown and operating budget by department. These were the basis for determining which services and operations are to be provided for the coming year.

FINANCIAL STRUCTURE, POLICY & PROCESSES

BUDGET POLICIES & PROCEDURES (CONTINUED)

BUDGET IMPLEMENTATION, REVIEW AND AMENDMENT

The process continues with the implementation of policies determined during budget development. Budget policies are implemented in a timely manner. Policies such as fee increases are set at the beginning of a season or program. Registration and program fees are reviewed on a regular basis, and program reviews are done on a seasonal basis.

Budgetary control is maintained throughout the year through an internal reporting process. Management receives monthly reports detailing budget status on a monthly and year-to-date basis to monitor policy implementation. Major expenditures are verified to budgeted and appropriated amounts prior to the actual purchase. The Board of Commissioners reviews and approves all District expenditures on a monthly basis.

Throughout the year, the Board of Commissioners receives and reviews financial reports which compare actual to budgeted amounts. At the end of the fiscal year, transfers within the same fund are made from one line item that is under budget to a line item that may go over budget. Transfers made between funds are approved as part of the monthly Treasurer's and Expenditure Reports.

A new Budget and Appropriation Ordinance is required if the total appropriation for a fund is exceeded. The Board of Commissioners may amend the Budget and Appropriation Ordinance, but it must be done in accordance with the same procedures followed in the originally-adopted ordinance.

POLICIES AND ASSUMPTIONS

Budget policies are designed to establish a framework for providing quality services in an efficient and effective manner while maintaining long-term financial stability within the established limitations. These policies are reviewed, modified as appropriate, and adopted annually.

The District is committed to maintaining a stable tax rate, though with prior decreases in the District's assessed valuation, the tax rate has increased over the last four years. The current tax rate is .7443 compared to .7264 last year. The increase was not the full amount available to the District based on formal calculations, however the increase received is due to an increase in new construction values added to the EAV which are excluded from tax caps during the initial year, combined with a 0.8% increase in CPI.

When preparing the budget, the District continues with a conservative fiscal policy. Guidelines are that amounts should be as realistic as possible, but when in doubt, staff should err on the conservative side, minimizing budgeted revenues and maximizing budgeted expenses. This concept is very evident in budgeting for seasonal staff, maintenance and program supplies. Managers have budgeted for a full staff for the full season with no missing days and extra supplies for full programs.

The District prepares a balanced budget in all of the main operating funds. A balanced budget is a budget where operating revenues meet or exceed operating expenditures, and reserve or carryover balances are not considered a revenue source. Capital fund budgets however, may not always be balanced as multi-year projects may have carryover balances when projects extend between years, and the balance is expended as the projects are completed. The District may also use excess fund balances to finance a significant capital project rather than to borrow funds. While this creates the appearance of an unbalanced budget, it is more a depiction of good financial planning by the District and Board of Commissioners.

The District maintains a detailed Investment Policy which meets the legal requirements of the State of Illinois statutes. The policy emphasizes safety of principal, authorized investments and collateralization. Cash idle during the year is invested in insured or collateralized Certificates of Deposit, State of Illinois Treasurer's Funds, the Illinois Park District Liquid Asset Fund and Illinois Metropolitan Investment Fund.

Department heads are responsible for purchases with the Executive Director having final approval. The District's purchasing policy details what may be purchased and at what levels. Purchases of non-budgeted or over-budgeted line items must be offset by additional revenue sources or savings in a different budget line item area before the purchase can be made. Contracts \$20,000 and over, or in excess of one year must be Board-approved prior to execution.

FINANCIAL STRUCTURE, POLICY & PROCESSES

BUDGET POLICIES & PROCEDURES (CONTINUED)

The District is committed to complying with the Americans with Disabilities Act through funding by different funds for facility and program improvements and staff training. A significant portion of the special recreation budget is allocated to making District parks and facilities ADA-accessible.

The District is also committed to offering and maintaining safe programs, events and facilities. The District has implemented a risk management program and employs a full-time Risk Manager to oversee the program. The program is evaluated biannually by the District's insurance carrier, the Park District Risk Management Agency (PDRMA). In 2013, the District again attained the highest accreditation score for its ongoing risk management program.

As some residents are unable to participate in programs due to economic hardships, the District offers a scholarship program to reduce program fees. This is funded mainly by public donations to the Foundation, net proceeds from the District's Taste of C-U event, as well as \$1 for every program registration.

The District levies and collects property taxes in the following funds: General Corporate, Recreation, Museum, IMRF, Social Security, Police, Audit, Liability Insurance, Paving and Lighting, and Special Recreation. By Park District Code statutes, these funds must be accounted for in separate funds.

In 1997, voters approved a property tax cap for the District. This action limits the increase in the aggregate extension of the tax levy for the District to the lesser of 5% or the increase in the Consumer Price Index plus any new property added to the District during the past year. This year's increase in the index was set at 0.8%. Also, the act limits the amount of non-referendum debt payment the District can make each year. The District's limit is currently set at \$1,092,672. The net effect of the tax cap legislation is that it has tightened the District's capital budget. In previous years, a portion of the annual tax levy has been used to help fund the capital budget. As the levy amount is reduced, the District must reduce either the operating budget or the capital budget.

DEBT POLICY

The District issues debt to provide financing and pay the cost associated with the acquisition and improvement of long-term assets and/or to make the annual debt payment on the Alternative Revenue Bonds. These funds are not used to finance regular operations. The District's primary objective in debt management is to keep the level of indebtedness within available resources and within the total debt and payment limits established by state statutes and tax cap legislation.

The legal debt limit for the District is 2.875% (\$43,906,699) of assessed valuation for total debt issued and .575% (\$8,781,340) for non-referendum General Obligation Bonds. Currently, the District has \$1,092,700 of non-referendum General Obligation Bonded debt outstanding which will mature in November 2016 and \$4,185,000 of Alternate Revenue General Obligation Bonds with the final payment due December 15, 2024.

The District is scheduled to issue approximately \$1,101,400 of one-year General Obligation Bonds in November 2016. About half of this issue, \$524,800, will be used to make a payment on the outstanding Alternate Revenue Bonds. The remaining proceeds will be used for capital projects.

PERSONNEL

Salaries and wages for all staff are based on set ranges and normally an annual merit pool is reviewed and approved by the Board of Commissioners annually. Any new full-time positions or current positions hired outside of the set salary range must be approved by the Board of Commissioners, as well as any increase in full-time positions.

CAPITAL PROGRAM

The District constantly reviews and re-prioritizes the capital program and budget to meet the District's maintenance, development and land acquisition goals and standards. The District maintains replacement schedules and strives to follow them. The District realizes the capital program budget must keep pace with District growth and the new services residents request; however, the operating budget may be restricted or cut back in order to make this possible.

FINANCIAL STRUCTURE, POLICY & PROCESSES

FUND DESCRIPTIONS

The District appropriates expenditures annually to the funds listed below. The District can levy property taxes in the following funds: General Corporate, Bond Amortization, IMRF, Police, Audit, Liability Insurance, Social Security, Museum, Recreation, Paving and Lighting and Special Recreation. There is no maximum rate for levies for the IMRF, Social Security and Liability Insurance Funds. Proceeds from the levies can only be used for specific purposes.

District funds and their relationships are:

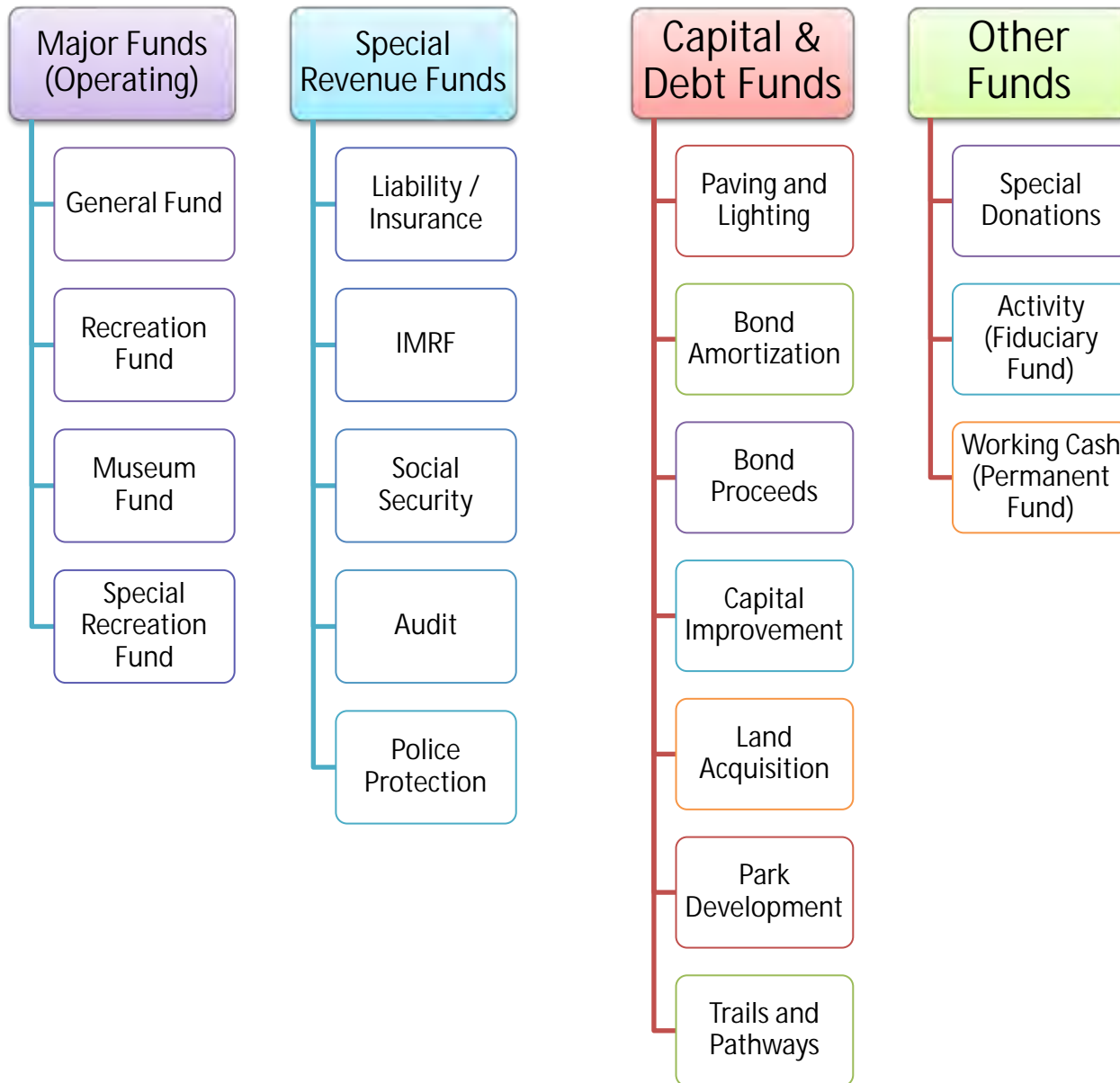
1. **GENERAL CORPORATE FUND** – The General Fund is the general operating fund of the District. All dollars that, by law or for administrative control, are not in separate funds are deposited and accounted for in the General Fund. This fund is used to account for the general administrative costs and the park and facility operation and maintenance costs. Funding is mainly provided by property taxes. This fund is broken down into four departments: Administration, Marketing, Operations, and Planning and Design.
2. **RECREATION FUND** – The Recreation Fund is used to account for recreation programs. Property taxes are levied in this fund to pay the administrative costs of the programs provided the public. The District attempts to set program and admission fees at levels that will cover the programs' direct costs. This fund includes the following eight departments: Administration, Facilities, Sports Programs, Afterschool/Day Camp Programs, Teen Programs, Pools/Aquatics, Concessions and Other.
3. **MUSEUM FUND** – The Museum Fund accounts for the cultural arts programs and services such as the Taste of C-U, summer concerts in the park, and the dance and special interest classes provided to the public. The Springer Cultural Center, the Virginia Theatre and Prairie Farm are accounted for in this fund. Property taxes are levied to pay administrative costs and to help offset the other costs of the programs, concerts and special events.
4. **LIABILITY INSURANCE FUND** – The Liability Insurance Fund accounts for the District's insurance and risk management program activity. Property taxes are levied to pay for insurance coverage for general liability, property, vehicle, workers' compensation, public officials' liability, employment practices, pollution and state unemployment services and charges. Taxes are also levied to pay for and administer the District's risk management program.
5. **ILLINOIS MUNICIPAL RETIREMENT FUND** – The IMRF Fund accounts for the activities – resulting from the District's participation in the Illinois Municipal Retirement Fund. To be eligible to participate, an employee must work 1,000 hours during the year for the District. The employee must contribute 4.5% of gross salary while the District must contribute an additional percentage as detailed in the Fund Summary section. Property taxes are levied to pay the District's portion.
6. **SOCIAL SECURITY (FICA) FUND** – The FICA Fund accounts for the District's contribution to Social Security. Property taxes are levied to pay the District's portion of the Social Security and Medicare tax on all wages paid by the District.
7. **AUDIT FUND** – The Audit Fund accounts for the expenditures related to the District's annual financial audit, which is mandated by state law, as well as grant audits required under the various capital projects through the State of Illinois. Property taxes are levied to provide resources for this expenditure.
8. **PAVING AND LIGHTING FUND** – Property taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, bike paths, sidewalks and parking lots within the parks and facilities maintained by the District.
9. **POLICE PROTECTION FUND** – Property taxes are levied in this fund to contract with the City of Champaign for use of police officers. The officers are on site at the pools, parks, facilities and special events during the year to help staff maintain safe facilities and events.

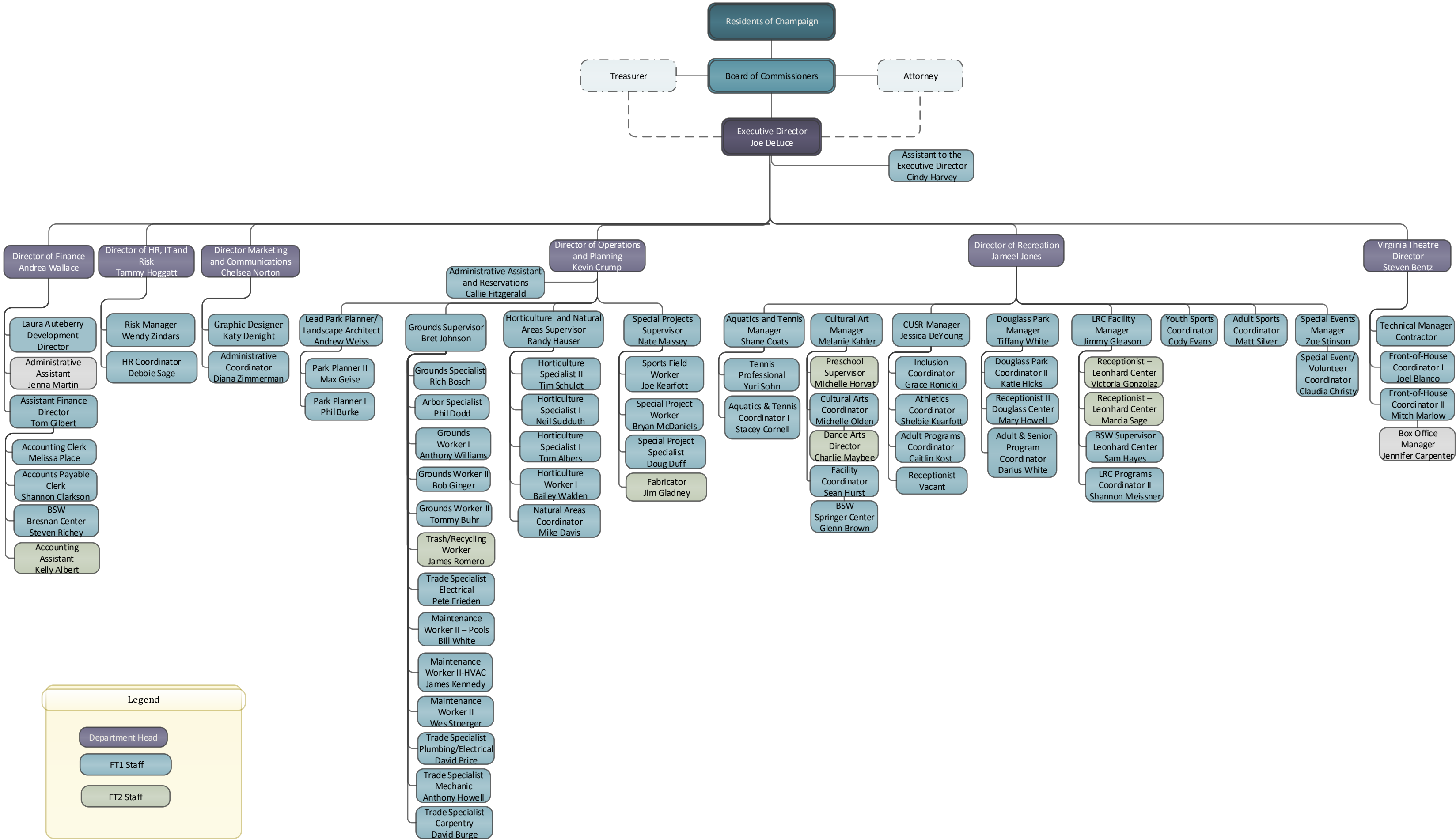
FINANCIAL STRUCTURE, POLICY & PROCESSES

FUND DESCRIPTIONS (CONTINUED)

10. **SPECIAL RECREATION FUND** – Property taxes are levied for this fund that accounts for the operation of the C-U Special Recreation program. The District is the administrative district for CUSR. The Urbana Park District also levies a tax for the operation of the program, which are included as revenue in the overall budget. The District policies and procedures are followed for this specific fund.
11. **ACTIVITY FUND** – This fund accounts for special monies from PDRMA awards, vending machines and the Adopt-A-Park program. The District administers the accounts, and they are audited with the other District funds. Each group is responsible for its own budget, but the administration of the accounts is done by District staff.
12. **SPECIAL DONATIONS FUND** – The Special Donations Fund is used to account for donations and gifts that are given specifically to the District, and to keep track of scholarship revenue and expenditures. As of the end of the 2008 fiscal year, a majority of the dollars in this fund were transferred over to the Champaign Parks Foundation.
13. **BOND AMORTIZATION FUND** – Property taxes are levied in this fund to pay the principal, interest and other professional fees associated with the bonds that have been issued for the District.
14. **BOND PROCEEDS FUNDS** - These funds account for the activity of the bond proceeds that have been issued and received. Bond proceeds are restricted to, and used by the District for, the purchase, development and renovation of park lands, buildings, facilities and equipment and any fees connected with the issuance of the bonds. Proceeds can also be used to pay off the debt payment on Alternate Revenue Bonds.
15. **CAPITAL IMPROVEMENT FUND** – The Capital Improvement Fund was established as a funding program for capital improvements and repair projects not funded by other funds. Money is accumulated in a variety of ways, including payment in lieu of taxes, corporate replacement taxes, state and federal grant programs and transfers of unallocated reserve balances from other District funds.
16. **WORKING CASH FUND** – The Working Cash Fund can only be used for temporary loans to other funds. The balance in this fund is maintained at \$250,000 with any excess from interest earned during the year credited to the General Fund. No budget is needed for this fund.
17. **LAND ACQUISITION FUND** – The Land Acquisition Fund can only be used for the costs associated with acquiring land for the District.
18. **PARK DEVELOPMENT FUND** – The Park Development fund was established in May 2016 by Board action to commit funds for future developments in the parks.
19. **TRAILS AND PATHWAYS FUND** – The trails and pathways fund was established in May 2016 by Board action to commit funds for trails and pathways throughout the District.

FINANCIAL STRUCTURE, POLICY & PROCESSES





Legend

- Department Head
- FT1 Staff
- FT2 Staff

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FINANCIAL SUMMARIES

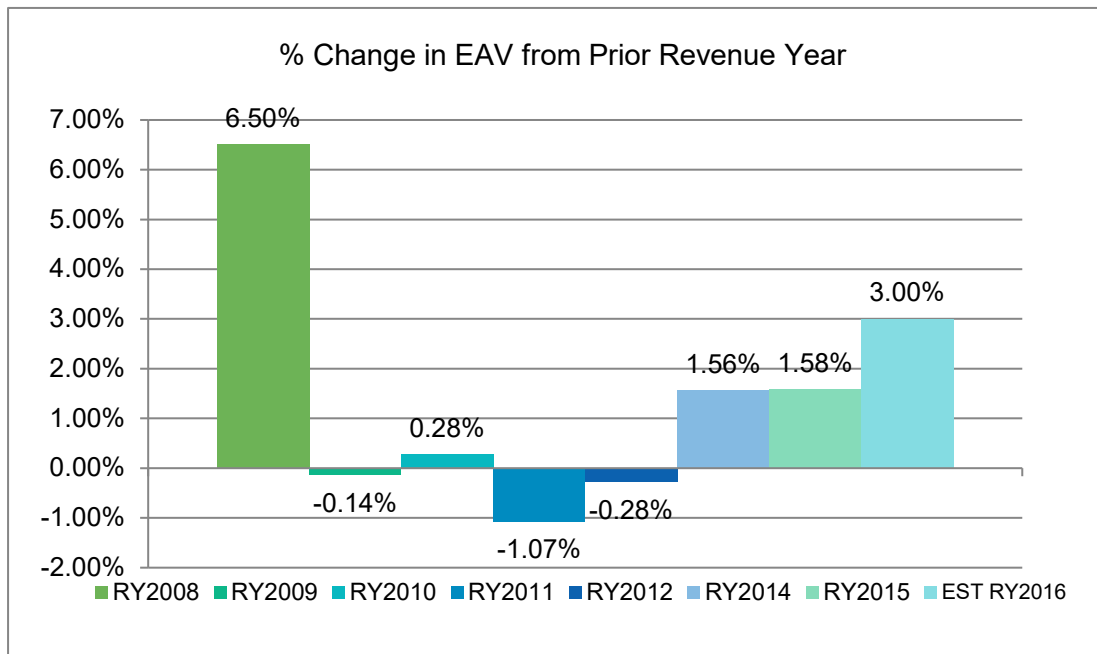
COMBINED FUND ANALYSIS

BUDGET ANALYSIS

The District has prepared a balanced budget for FYE2017. A balanced budget is a budget where operating revenues meet or exceed operating expenses. Reserve balances are not considered an operating revenue source, but have been utilized in the Champaign-Urbana Special Recreation fund to continue to meet ADA improvements throughout the District as well as the Capital Improvement Fund for large capital projects. The priorities for the year involve addressing the needs of the District by being more effective and efficient in daily operations and in the pursuit of excellence. It reflects the priorities set by the Park Board of focusing on using current resources only for operations while planning for larger capital projects in the future such as improvements at Heritage Lake, Hessel Park, trails and pathways throughout the District, and saving for future land acquisition. Staff continue to emphasize the high standards and best practices implemented by the District over the years to provide and maintain our current level of services.

CARRYOVER/RESERVE BALANCE – Since the 120-day reserve requirement was established in 2008, the District continues to maintain the minimum 120-day operating reserves in each of the main operating funds; specifically General, Recreation and Museum Funds. In FYE2016, the Board committed \$800,000 of these funds to be utilized for future park development and trails/pathways, which were not included in the FYE2017 budget.

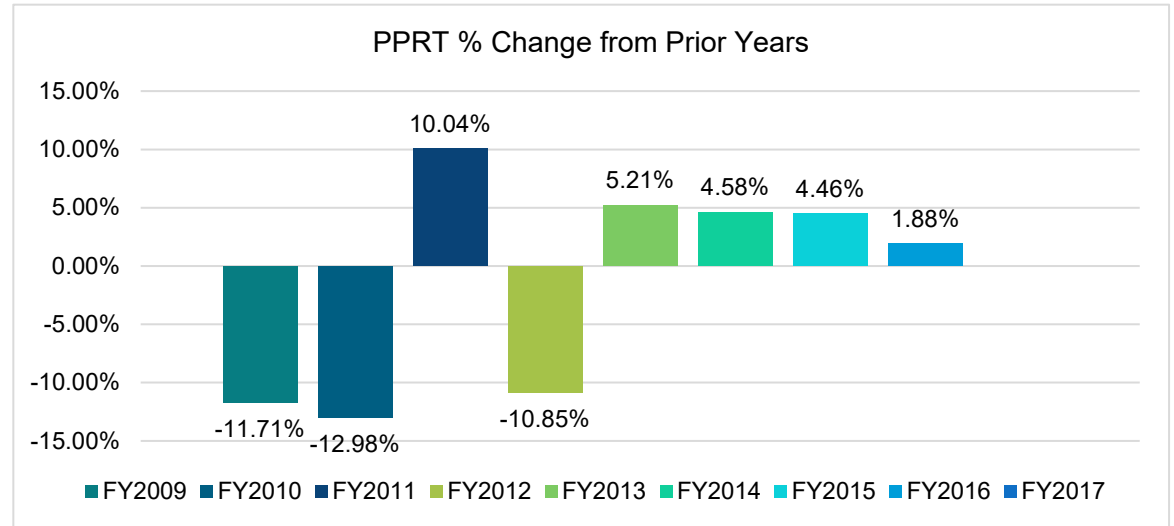
REVENUES:



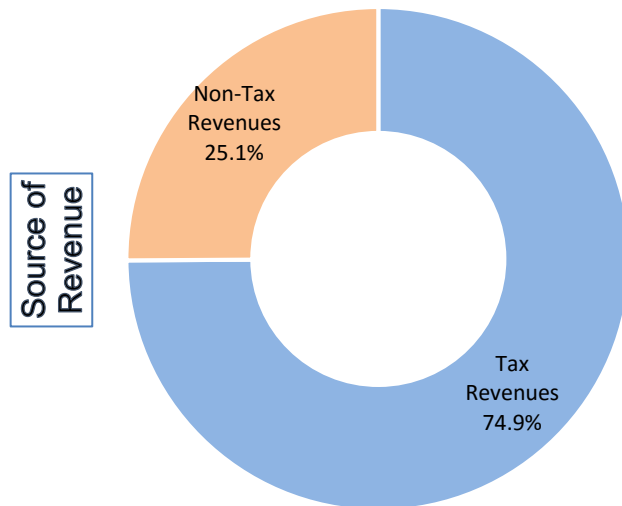
REAL ESTATE TAXES – These taxes account for 74% of the District’s total revenues excluding transfers, which is consistent with past years. Tax revenues budgeted at \$472,990 (4.19%) more than the prior year actual receipts. Prior year receipts for debt service were abated by an additional \$358,110 to utilize an overpayment received in a prior year. No such abatement occurred in this year. In calendar year 2015, also referred to as revenue year (RY), the assessed valuation of the District increased 1.58% or \$24,148,087 from the previous year as a result of new construction being added to the tax roll as well as expiring enterprise zones. It is anticipated that the EAV will increase approximately 3.0% in 2016 as a majority of the construction projects completed towards the end of 2015 were not fully recognized.

FINANCIAL SUMMARIES COMBINED FUND ANALYSIS

REPLACEMENT TAXES (PPRT)– Due to the volatility of this revenue source, the lack of a State budget, Illinois Department of Revenue had not projected future tax for the FY 2016/17; as such funding levels were maintained at same level for budget purposes. All receipts for this line item is credited to the Capital Improvement Fund and used for capital projects as outlined in the capital improvement plan. It is important to mention the Illinois Department of Revenue recently announced a calculation error in the 2014 PPRT where local governments have been overpaid funds. The direct impact to the District is estimated to be \$33,736 and will be repaid during FY 2016/17.



NON-TAX REVENUE SOURCES – Revenues received from the District that are not derived from property or replacement taxes. The District’s goal is to strive to have the non-tax revenues be at least 25% of the total revenue source. These non-tax revenues include interest income, program income (charges for services), sponsorships, concessions, special receipts, and other and are further detailed below.



INTEREST INCOME – Funds were reinvested from a low-yield account earning 0.01% annually to higher-yield investments only maintaining what is necessary in the lower earning account for immediate cash needs. Investing in long-term certificates of deposit up to five years has also provided for additional earnings. This shift in investing for longer periods of time rather than one-year has resulted in higher earnings while maintaining adequate cash on hand to meet cash flow needs of the District. Revenue for FY 2016/17 is budgeted similar to prior year with anticipation of maintaining cash on hand in FY 2016/17. By spreading out the maturities, the goal is two-fold: increase earnings while maintaining principal and simplify the investments through staggered terms.

CHARGES FOR SERVICES – Program income comes from a variety of sources – youth and sport day camps; preschool and after school programs; adult and youth sport leagues; tennis programs; facility programs such as fitness, dance and birthday programs; movies and events at the Virginia Theatre; special events such as Taste of C-U, special recreation programs and activities, pool passes and memberships. Program income is projected to increase

FINANCIAL SUMMARIES
COMBINED FUND ANALYSIS

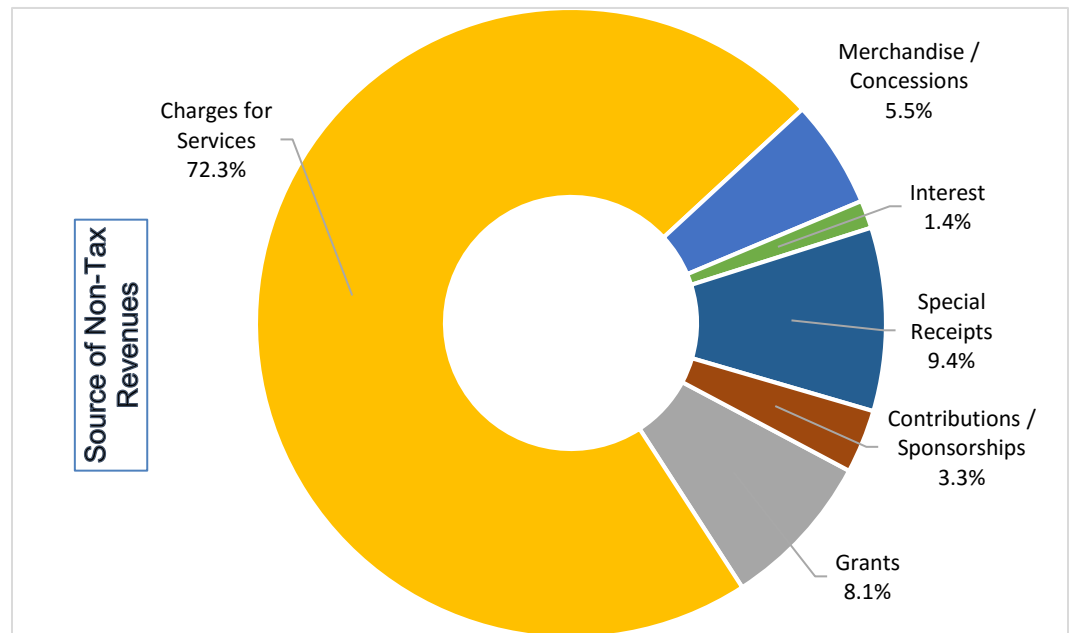
10.4% for FYE2017. Staff plan to add new programming as well as additional days to various summer camps. With a plan to increase marketing of District programs, the planned outcome is to increase participation and thus increasing revenues collected. Staff also planned to run all programs as advertised in the program guide without cancelling programs for low enrollment during FYE2017. This accounts for some of the increase, where compared to FYE2016 programs fees were refunded to participants if cancelled due to low enrollment.

CONTRIBUTIONS/SPONSORSHIPS – This line item includes sponsorship money for Taste of C-U, C-U Days, youth sports, and other special events. Scholarship funds are received from program fees along with the Can You Swing \$5 program. In addition, scholarship funds are raised by the Champaign Parks Foundation, and forwarded to the District to use towards various program fees. Combined contributions/sponsorship revenues are budgeted at 3.65% over the FYE2016. Staff concentrated on sponsorships for FYE2017, and as of April 2016 had firmly secured \$37,500 for various events and programs, which had not occurred in years past to this level. The District also received a new \$16,000 sponsorship for youth sports, which is also new for FYE2017. With Staff developing a targeted sponsorship document in FYE2016, staff secured more commitments and now have a jump start for FYE2018 planning. It was noted that the majority of businesses secure their commitments in late fall/early spring, therefore being ahead of the curve puts the District in a good position to plan ahead.

MERCHANDISE/CONCESSIONS – This line item includes sales of merchandise and concessions throughout the District at the pool, sports programs, tournaments, events, and performances at the Virginia Theatre. Combined merchandise/concessions revenue is projected to remain flat for FYE2017.

SPECIAL RECEIPTS AND OTHER REIMBURSEMENTS – Special receipts include money received from the City of Champaign in lieu of property taxes on the Kraft property, TIF District reimbursement, proceeds from the sale of hay at Abbey Fields, as well as any easement fees collected during the year. These amounts stay fairly constant with a decrease projected for FYE2017 as the fees collected for easements is not expected to be as high. As Abbey Fields Park is developed, the receipts from the sale of hay will be discontinued. Most likely FYE2017 will be the final year for these receives, approximately

\$5,600 annually. The TIF District is set to expire in 2017, therefore the funding for the Capital Projects fund will diminish approximately \$64,900 annually with future FYE2018. This decrease will be offset with a slight increase in property tax revenues as the EAV related to the TIF properties is added back to the tax roll.



FINANCIAL SUMMARIES

COMBINED FUND ANALYSIS

Historically other reimbursements accounted for expenses reimbursed from Virginia Theatre renters such as the University of Illinois for the Ebertfest event. Staff previously made an adjustment to increase Other Reimbursement and Administration Fee revenues to account for these charges, and then also increase the expenditure paid to the vendor to offset the transaction. To be more transparent for accounting treatment, the ticket (program) fees charged for performances/events at the Virginia Theatre will appear as Charges for Services revenue only since there is no additional cash collected from the artists for rent or reimbursement. As this was a reassignment of revenues from program fees, this information is no longer reclassified and appears in the Charges for Services revenue only. Program fees are projected to increase slightly at the Virginia Theatre to compound on the full season offered in FYE2016.

The District was awarded grant revenues of \$300,000 for the Douglass Park redevelopment in 2013. Unfortunately, this grant was suspended by the Governor of the State of Illinois in December 2014. As of the April 30, 2016, these funds remain suspended as no State budget has been adopted. Staff completed the grant requirements for reimbursement in November/December 2014. The FYE2017 budget includes \$300,000 in revenues for this in the Capital Improvement Fund. Staff completed an application for the Illinois Arts Council grant \$8,750 for Museum Fund programs, which was did not occur in FYE2016. This is tentative as the Council did not award any funds in FYE2016 with the State budget crisis. The remaining balance is for the Community Matters grant through the City of Champaign which helps to fund day camps throughout the summer.

DONATIONS – Donations are directed to the Champaign Parks Foundation.

EXPENDITURES

SALARIES AND WAGES –FYE2017 includes 71 full-time positions and 10 full-time II positions, an increase of 1 full-time position from the prior year. Overall salaries and wages is projected to increase 6.35% over the prior year actual. All current full-time employees received a 2.5% salary increase on May 1, 2016 which has been included. An additional increase over prior year for the annualized effect of other increases distributed throughout the fiscal year as a result of promotions or taking on additional responsibilities. The budgeted amount is based on factors such as being fully staffed for the entire year, the merit pool approved by the Board, estimates of amounts due staff on leave or at termination and the cost of new hires as well as recent staffing changes effective in April 2016 or planned for FYE2017. Part-time/seasonal personnel line item is budgeted at peak levels, however in the current year the historical average was also considered in setting the budget amount. Staff included additional personnel costs due to the addition of additional or new programming as previously mentioned in the Charges for Services revenue section.

FRINGE BENEFITS – This includes social security taxes, IMRF, allowances for cell phones/vehicles, health, dental, life, vision insurance, as well as taxable fringe benefits selected by staff. Examples of District taxable fringe benefits defined by the Internal Revenue Service (IRS) include pool passes, Leonhard recreation membership passes, fitness reimbursements, value of life insurance over \$50,000 as deemed by the IRS calculations. The number of employees enrolled in IMRF

FINANCIAL SUMMARIES

COMBINED FUND ANALYSIS

increased from 90 to 99 since April 2015 due to employees working more than anticipated scheduled hours and reaching the 1,000 hour eligibility factor for enrollment. As wages increase and number of IMRF participants increase it is projected that even with a reduction in the employer contribution rate, IMRF expenditures will continue to increase. The District budgets health insurance as though everyone eligible will elect coverage. For employees currently opting out of health insurance that receive the \$2,000 annual stipend, the difference of the cost (\$5,500) was added to health insurance expenditures in the event an employee resigned. This allows for some flexibility if the replacement employee elects full coverage the expenditures are appropriated accurately. Other benefits, such as IMRF and social security are calculated on wages, therefore as personnel increases a similar increase is reflected in benefits.

CONTRACTUAL SERVICES – Contractual Services include any type of professional service or contract that the District has entered into and is 7.96% higher than projected due to additional contracting of services by program staff. This includes but is not limited to, professional fees, architects and engineering services, audit services, legal services, mowing contracts, credit card fees for processing program fees collected, sales tax fees paid on concessions, annual maintenance fees associated with software, licenses, dues and memberships, equipment rentals, conference travel and contractual entertainment. Other line items are to help with the deferred maintenance and to plan future projects (engineering fees, other professional fees, building repairs, and service and grounds contracts. This line item also includes costs related to the recreation software upgrade that is scheduled in October/November 2016.

COMMODITIES AND SUPPLIES – An 18.21% increase is projected for FYE2017. Basic line items such as office supplies, building maintenance and landscape supplies, cleaning and janitorial supplies and repair parts remain constant as District facilities, equipment and programs continue to grow and age, including the Aquatic Center Pool operation. Costs of chemicals and plant materials are to maintain the turf, tree program and pool. The largest increases within this category were in the recreational supplies, food supplies, and building maintenance supplies. Specific items for facilities included purchases of new equipment (buffer, carpet shampooer, conference/kitchen tables and blind replacements at Springer; bleachers for the Douglass basketball court; tennis court divider curtains; and new soccer goals for Dodds). Other significant increases included 30% increase in participant uniforms overall, including a 44% increase for soccer participant uniforms as the Staff change the uniform requirements for Fall 2016 from team colors to home/away jerseys. The CUSR programs contributed significantly to this increase by adding additional programming thereby requiring additional drop off and pick up transportation to/from the events. A combined 11% increase in plant materials as annual flower contract pricing increased for calendar year 2016, and an increase to purchase more quality plant materials to replace the invasive plant materials in the natural areas.

UTILITIES – Utilities are projected to increase 20.7%. The District is part of an electric and gas cooperative which does help to reduce costs, however the electric cooperative expired this year and through the process resulted in a 3% increase in rates. This increase has been factored into the FYE17 budget. The gas rates were maintained as similar levels as last year at same rates. Douglass Park splash pad operates seven days per week from May through Labor Day. It is budgeted

FINANCIAL SUMMARIES

COMBINED FUND ANALYSIS

to increase 40% in FYE17 by extending the hours of operation from 11am to 6pm; compared to 12pm to 5pm in the prior year. The increase of \$5,000 is included in the water budget, plus an anticipated 16% increase in water rates. Illinois Water Company submitted a request in January 2016 requesting an 18% increase in water rates. These rates will not be effective until approved by the Illinois Commerce Commission, usually an eleven month process, and if approved would be effective January 2017. Storm utility fees are expected increase to approximately \$24,000 in FYE2017, which is an increase over the prior year due to an accounting adjustment by the City in prior year for an overcharge assessed to the District in error. As more green space is converted to non-permeable surfaces (excluding trails and pathways), the District can expect the annual fee for the storm water utility fee to increase.

INSURANCE – Insurance expenditure increased 13.6% over prior year. The District does benefit from participating in the insurance pool with PDRMA. The most significant benefit is sharing the risk with a larger group of employers thereby reducing the impact of large premium increases. The past year the District utilized services for personnel and had an increase in insurance claims impacting the rates for 2016-2017. As payroll expenditures increase so does the amount of workers compensation. Based on the 2015 workers compensation audit, the District can expect to see a 22% increase in workers compensation in calendar year 2017. This increase is not proportional to total increase in personnel costs due to the different workers compensation classifications. The District falls into two categories, administration and maintenance, with maintenance carrying a higher cost/unit for coverage.

ROUTINE/PERIODIC MAINTENANCE – Routine and periodic maintenance and repairs are segregated from the capital budgets and a separate budget line utilized to better track the annual and periodic expenditures to maintain existing infrastructure. This mostly consist of general concrete, park amenities, roadway repairs, fibar for playgrounds, sports field mix for the ball fields, along with periodic carpet replacement, HVAC repairs, etc. Please refer to the capital and debt section of this document for the full listing of items budgeted for FYE2017-2022.

CAPITAL EXPENDITURES – The District has \$3,624,130 budgeted for capital expenditures. More detail on the capital programs and project schedule is available in the Capital and Debt section of this document. Capital expenditures relate specifically to the District and Urbana Park District's portion of Special Recreation capital/ADA projects total \$764,570. The remaining amount reflects both new capital expenses approved in April 2016 for phase 1 Heritage Park as well as capital projects that were in process but not completed at April 30, 2016. The 157.67% increase over the prior year actual is due to \$1,150,000 in projects planned in FYE2016 that were put on hold or delayed, plus the \$1,132,560 addition for phase 1 Heritage Park improvements and \$400,000 for Phase 3 Hessel Park moved out of FYE2018 into FYE2017 by Board consensus at the March 30 meeting.

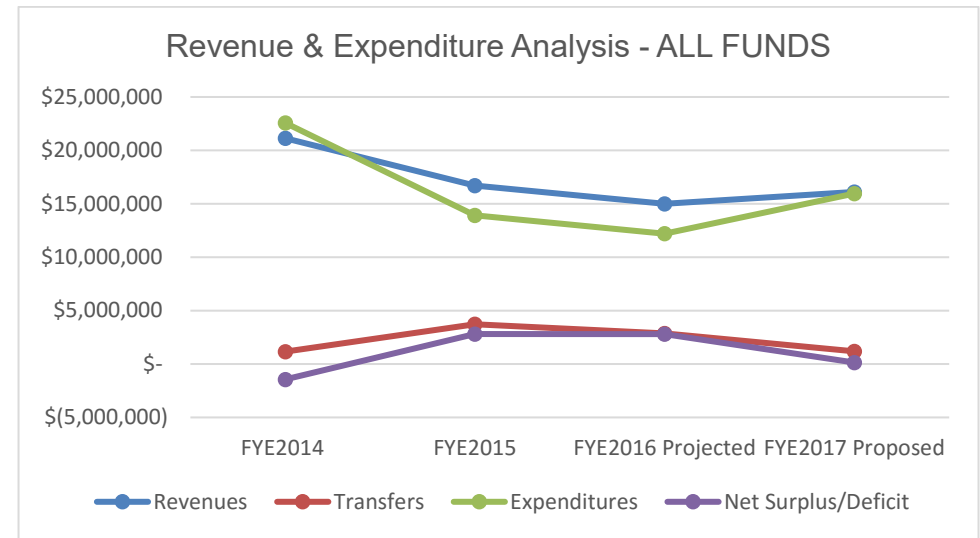
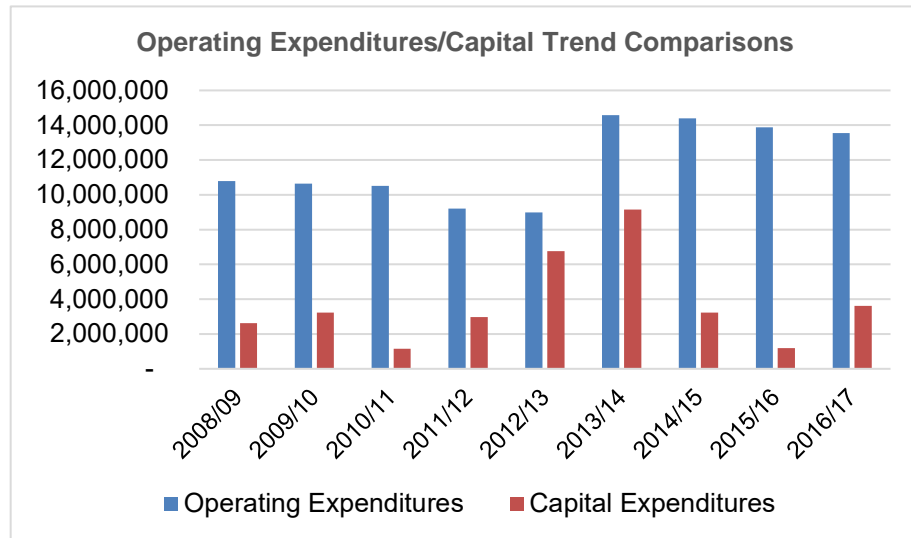
FINANCIAL SUMMARIES

COMBINED FUND ANALYSIS

DEBT SERVICE – Total debt service for principal and interest in FYE2017 is 1.01% less than the prior year due to a net decrease in the total debt service payment.

As the principal payment increases annually, the interest expenditure is reduced, however not at a proportionate level. The amount paid is set by the bond amortization schedule in the loan documents, and further outlined in the “Capital and Debt” section for the bond amortization fund.

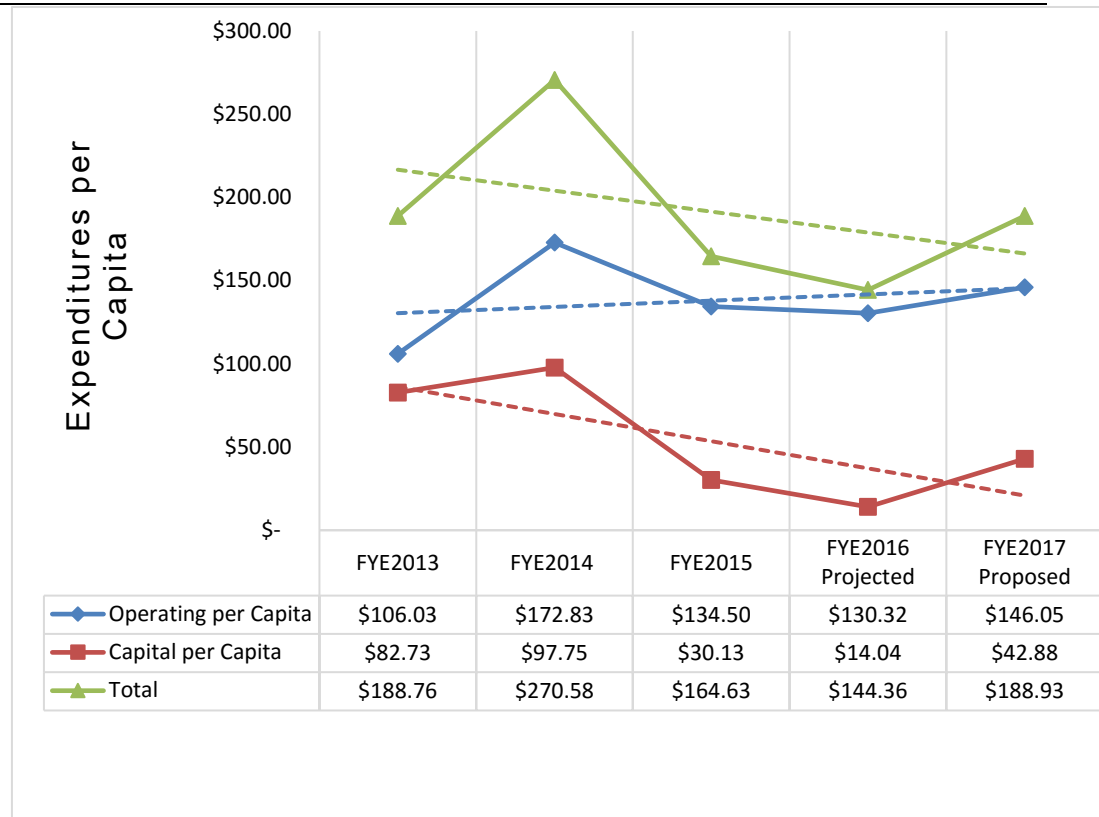
Overall, the financial condition of the District is excellent. Targeted operating reserve balances have been not only reached, but maintained for over three years and budgeted to be maintained in the future. Operating budgets are balanced. Overall fund balances are projected to end FYE2017 at over \$19.8 million on a modified accrual basis of accounting, which far exceeds the 120-day reserve requirement for even the main operating funds.



FINANCIAL SUMMARIES

COMBINED FUND ANALYSIS

The data expressed in the “Expenditures per Capita” chart to the right represents how the District is utilizing its resources based on the total estimated population within the District. The census estimate for 2014 of 84,513 was utilized for FYE2015 through FYE2017 calculations. Based on this formula, the cost to each resident within the District’s taxing boundaries for FYE2017 is \$189.23 annually which breaks down to 77% operating and 23% capital. This benchmark is a useful measurement tool to compare the District to other park districts throughout the State. Total expenditures per capita show a slight downward trend (dashed lines) from \$188.76 in FYE2013 to \$144.36 in FYE2016 with a jump for FYE2017 as staff develop new programs and invest resources to explore future large capital projects in excess of \$1,000,000. In contrast, operating expenditures per capita reflect an upward trend since FYE2013 which is generally offset by the decline in capital. FYE2017 capital projects are being funded partially with excess funds in those funds, so while capital per capita is increased, fund balance will be reduced by using up those excess accumulated funds.



BUDGET SUMMARY - ALL FUNDS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	11,531,570	11,452,260	11,289,640	11,762,740
	PERSONAL PROPERTY REPLACEMENT TAXES	275,040	287,880	265,030	293,400
	CHARGE FOR SERVICE REVENUE	2,109,580	2,201,640	2,643,120	2,919,030
	CONTRIBUTIONS/SPONSORSHIPS	113,210	81,110	138,690	131,670
	MERCHANDISE/CONCESSION REV	176,550	204,730	235,980	223,770
	INTEREST INCOME	17,230	29,390	59,220	58,020
	SPECIAL RECEIPTS	6,911,270	2,453,190	368,210	705,940
	TRANSFERS FROM OTHER FUNDS	1,160,660	3,721,790	2,859,860	1,200,500
	TOTAL ESTIMATED REVENUES	22,295,110	20,431,990	17,859,750	17,295,070
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	4,643,410	4,951,370	5,112,280	5,669,700
	FRINGE BENEFITS	1,323,070	2,172,690	1,344,200	1,468,500
	CONTRACTUAL	1,639,660	1,799,000	1,991,770	2,326,750
	COMMODITIES/SUPPLIES	849,010	900,680	925,830	1,171,410
	UTILITIES	515,290	538,750	538,400	650,010
	INSURANCE	199,170	198,580	182,560	207,480
	ROUTINE/PERIODIC MAINTENANCE		275,680	389,980	313,000
	CAPITAL OUTLAY	8,154,840	2,546,130	1,186,970	3,624,130
	DEBT SERVICE PRINCIPAL	375,000	385,000	400,000	410,000
	DEBT SERVICE INTEREST/FEES	4,873,590	145,210	128,190	126,030
	TRANSFERS TO OTHER FUNDS	1,160,660	3,721,790	2,859,860	1,200,500
	TOTAL APPROPRIATIONS	23,733,700	17,634,880	15,060,040	17,167,510
	ESTIMATED REVENUES - ALL FUNDS	22,295,110	20,431,990	17,859,750	17,295,070
	APPROPRIATIONS - ALL FUNDS	23,733,700	17,634,880	15,060,040	17,167,510
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(1,438,590)	2,797,110	2,799,710	127,560
	BEGINNING FUND BALANCE - ALL FUNDS	15,574,530	14,128,280	16,932,240	19,731,950
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	(7,360)	6,930		
	ENDING FUND BALANCE - ALL FUNDS	14,128,580	16,932,320	19,731,950	19,859,510

Fund Balance Summary

	Projected Balance 5/1/16	Budgeted Revenues	Budgeted Transfers From Other Funds	Budgeted Expenses	Budgeted Transfers To Other Funds	Projected Balance 4/30/17	120-Day Reserve Amount	Excess Funds over the 120-Day Reserve	Fund Balance as a % of Budgeted Operating Expenditures 33%=target
<u>Operating Funds</u>									
General	7,255,180	5,586,300	-	(4,819,960)	(100,000)	7,921,520	1,584,644	6,336,876	164.3%
Recreation	2,899,580	3,947,720	-	(3,181,830)	-	3,665,470	1,046,081	2,619,389	115.2%
Museum	2,228,810	2,575,090	-	(1,929,770)	-	2,874,130	634,445	2,239,685	148.9%
Special Recreation	2,044,900	979,430	-	(1,474,960)	-	1,549,370	-	-	105.0%
Total Operating Funds	14,428,470	13,088,540	-	(11,406,520)	(100,000)	16,010,490	3,265,170	11,195,950	131.5%
<u>Other Tax Funds</u>									
Liability Insurance	614,090	304,000	-	(303,180)	-	614,910			
IMRF	365,840	334,820	-	(358,770)	-	341,890			
Audit	22,030	20,340	-	(20,000)	-	22,370			
Social Security	437,580	365,700	-	(374,610)	-	428,670			
Police Protection	52,910	20,450	-	(20,430)	-	52,930			
Total Other Tax Funds	1,492,450	1,045,310	-	(1,076,990)	-	1,460,770			
<u>Capital Funds</u>									
Paving and Lighting	181,290	78,780	-	(78,000)	-	182,070			
Capital Improvement	2,180,450	714,810	-	(2,244,560)	-	650,700			
Bond Amortization	384,410	1,100,500	-	-	(1,100,500)	384,410			
Bond Proceeds	(256,450)	800	1,100,500	(1,099,690)	-	(254,840)			
Land Acquisition Fund	401,480	1,300	100,000	-	-	502,780			
Park Development Fund	700,070	2,700	-	-	-	702,770			
Trails and Pathways Fund	100,010	380	-	-	-	100,390			
Total Capital Funds	3,691,260	1,899,270	1,200,500	(3,422,250)	(1,100,500)	2,268,280			
<u>Other Funds</u>									
Special Donations	119,140	52,220	-	(52,100)	-	119,260			
Activity	630	9,230	-	(9,150)	-	710			
Working Cash	250,000	-	-	-	-	250,000			
Total Other Funds	369,770	61,450	-	(61,250)	-	369,970			
Total All Funds	19,981,950	16,094,570	1,200,500	(15,967,010)	(1,200,500)	20,109,510	3,265,170	11,195,950	

The District's goal is to maintain a 120-day reserve balance for operating expenses (all noncapital expenditures) in the three main funds. That goal has been met.

COMBINED BUDGET CATEGORIES WITH ACCOUNT TOTALS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>PROPERTY TAX REVENUE</u>					
41010	PROPERTY TAXES	11,531,570	10,952,500	10,787,530	11,253,760
41011	PROPERTY TAXES - CPD IMRF/FICA		24,650	24,960	24,950
41012	PROPERTY TAXES - UPD OPERATING		94,820	93,300	94,510
41013	PROPERTY TAXES - UPD IMRF/FICA		24,730	24,860	24,950
41014	PROPERTY TAXES - UPD ADA		92,980	91,910	92,920
41015	PROPERTY TAXES - CPD ADA		262,580	267,080	271,650
	PROPERTY TAX REVENUE	11,531,570	11,452,260	11,289,640	11,762,740
<u>PERSONAL PROPERTY REPLACEMENT TAXES</u>					
41020	REPLACEMENT TAXES	275,040	287,880	265,030	293,400
	PERSONAL PROPERTY REPLACEMENT TAXES	275,040	287,880	265,030	293,400
<u>CHARGE FOR SERVICE REVENUE</u>					
42100	SEASON TICKET SALES	129,110	114,320	112,790	122,530
42105	DAILY ADMISSION SALES	176,850	161,570	225,750	204,530
47111	RESTORATION FEE			20	
47116	CUSR SCHOLARSHIP DONATIONS	17,410	2,220	3,020	2,100
48110	BALL MACHINE USAGE	500	570	950	690
48111	RANDOM COURT TIME	86,960	99,410	92,810	96,860
48112	PRIVATE LESSONS	45,390	32,050	35,700	34,430
48115	RACQUET STRINGING	280	860	1,140	1,760
48120	VENDING MACHINE SALES	3,640	3,680	4,770	4,200
49100	ADMINISTRATIVE FEES	17,290	21,660	7,520	
49115	PROGRAM FEES	2,072,280	2,565,260	2,860,790	3,185,940
49116	VENDOR PORTION OF INCOME	(459,340)	(871,180)	(799,010)	(847,740)
49175	SPECIAL EVENTS	2,190	1,090	6,330	940
49260	MEMBERSHIP FEES	17,020	70,130	90,540	112,790
	CHARGE FOR SERVICE REVENUE	2,109,580	2,201,640	2,643,120	2,919,030
<u>CONTRIBUTIONS/SPONSORSHIPS</u>					
47100	SPONSORSHIPS	49,110	39,630	53,360	81,670
47105	DONATIONS	430	20		
47115	SCHOLARSHIP DONATIONS	63,670	41,460	85,330	50,000
	CONTRIBUTIONS/SPONSORSHIPS	113,210	81,110	138,690	131,670
<u>MERCHANDISE/CONCESSION REV</u>					
48100	CONCESSION REVENUE	158,460	192,160	218,450	214,490

COMBINED BUDGET CATEGORIES WITH ACCOUNT TOTALS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>MERCHANDISE/CONCESSION REV</u>					
48105	MERCHANDISE FOR RESALE	4,810	4,040	5,300	5,430
48239	MERCHANDISE FOR RESALE	13,020	8,360	12,010	3,550
48257	MERCHANDISE FOR RESALE	260	170	220	300
	MERCHANDISE/CONCESSION REV	<u>176,550</u>	<u>204,730</u>	<u>235,980</u>	<u>223,770</u>
<u>INTEREST INCOME</u>					
43030	INTEREST	17,230	29,390	59,220	58,020
	INTEREST INCOME	<u>17,230</u>	<u>29,390</u>	<u>59,220</u>	<u>58,020</u>
<u>SPECIAL RECEIPTS</u>					
44100	FACILITY RENTAL	156,970	268,540	192,430	182,300
46150	SPECIAL RECEIPTS	188,630	277,130	154,440	193,580
46160	OTHER REIMBURSEMENTS	64,650	54,070	19,530	4,060
46900	BOND RECEIPTS	47,720			
46901	BOND PROCEEDS DUE TO REFUNDING	4,622,280			
46902	BOND ISSUANCE PREMIUM	110,960			
47200	GRANT PROCEEDS	1,720,060	1,853,450	1,810	326,000
	SPECIAL RECEIPTS	<u>6,911,270</u>	<u>2,453,190</u>	<u>368,210</u>	<u>705,940</u>
<u>TRANSFERS FROM OTHER FUNDS</u>					
46500	TRANSFER IN	1,160,660	3,721,790	2,859,860	1,200,500
	TRANSFERS FROM OTHER FUNDS	<u>1,160,660</u>	<u>3,721,790</u>	<u>2,859,860</u>	<u>1,200,500</u>
TOTAL ESTIMATED REVENUES		<u>22,295,110</u>	<u>20,431,990</u>	<u>17,859,750</u>	<u>17,295,070</u>
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
70001	EXECUTIVE DIRECTOR	143,430	111,900	126,530	129,410
70101	DEPARTMENT HEAD	346,330	452,860	449,210	513,540
70301	OFFICE STAFF/SUPPORT	412,210	390,730	400,900	440,030
70501	MANAGERS/SUPERVISORS	727,670	767,510	692,940	638,880
70601	OPERATIONS STAFF	675,010	702,460	729,880	837,240
70602	OPERATIONS STAFF OT				820
70901	BUILDING SERVICE WORKER	123,770	125,730	102,550	105,050
70902	CUSTODIAL OT	450	480	50	70
71001	PROGRAM/FACILITY DIRECTOR	482,570	494,420	576,120	662,510
80303	PT OFFICE STAFF/SUPPORT	213,610	296,220	308,640	303,060

COMBINED BUDGET CATEGORIES WITH ACCOUNT TOTALS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
80903	PT BUILDING SERVICE WORKER	14,230	33,150	44,580	45,050
81003	PT PROGRAM DIRECTOR\SUPERVISOR	143,700	131,170	114,670	145,220
81103	PT SPORTS OFFICIAL	88,550	81,330	62,190	64,740
81303	PT ASSISTANT DIRECT SUPRVISOR	50,810	90,430	115,940	114,430
81403	INSTRUCTORS/OVERNIGHT STAFF	229,070	234,260	239,220	225,150
81503	PT GENERAL STAFF	180,980	181,010	193,230	208,890
81603	PT SCOREKEEPERS	12,580	580		
81703	PT DAY CAMP STAFF/LIFE GUARD	432,540	514,320	539,520	601,230
81803	PT SITE SUPERVISORS	12,620	17,880	27,540	38,890
81903	PT BUILDING/PARK OPENER	2,720	3,010	2,960	2,940
82103	ADA STAFF	540	70		
82503	PT VT HOUSE STAFF	34,040	30,160	22,120	22,800
82504	PT VT HOUSE STAFF OT	2,190	610	310	
82603	PT VT RENATL STAFF	18,490	27,990	50,700	40,200
82604	PT VT RENTAL STAFF OT	5,410	8,230	17,420	13,500
82703	PT SEASONAL STAFF	289,890	254,860	295,060	514,850
82704	PT SEASONAL				1,200
SALARIES AND WAGES		4,643,410	4,951,370	5,112,280	5,669,700
<u>FRINGE BENEFITS</u>					
53132	DENTAL INSURANCE	19,910	22,160	23,750	23,940
53133	MEDICAL HEALTH INSURANCE	486,520	453,650	491,090	547,990
53134	LIFE INSURANCE	9,230	9,730	10,420	10,090
53135	IMRF PAYMENTS	380,240	1,228,280	322,970	375,520
53136	FICA PAYMENTS	363,520	377,610	391,020	407,610
53137	EMPLOYEE ASSISTANCE PROGRAM	2,400	2,520	2,560	2,280
83003	ALLOWANCES/REIMBURSEMENTS	61,250	78,740	102,390	101,070
FRINGE BENEFITS		1,323,070	2,172,690	1,344,200	1,468,500
<u>CONTRACTUAL</u>					
54201	POSTAGE AND MAILING	37,190	37,810	41,420	46,140
54202	PRINTING AND DUPLICATING	69,240	73,380	82,340	85,570
54204	STAFF MEETING	3,930	4,470	3,570	7,530
54205	LEGAL PUBLICATIONS/NOTICES	16,000	8,830	15,020	14,330
54206	ADVERTISING/PUBLICITY	42,030	61,420	52,810	76,140
54207	STAFF TRAINING	19,310	28,340	29,220	42,040
54208	MEMBERSHIPS, DUES AND FEES	25,640	21,940	29,310	27,420

COMBINED BUDGET CATEGORIES WITH ACCOUNT TOTALS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>CONTRACTUAL</u>					
54209	CONFERENCE AND TRAVEL	35,960	37,000	48,780	43,270
54210	BOARD EXPENSE	17,150	13,500	11,300	15,000
54212	ATTORNEY FEES	83,270	96,910	125,390	98,000
54214	ARCHITECT AND ENGINEERING FEES	58,500	76,380	67,730	125,000
54215	PROFESSIONAL FEES	66,990	94,500	99,000	150,700
54217	AUDIT EXPENSES	18,000	22,600	20,260	20,000
54220	INSURANCE EXPENSE		1,140	960	1,750
54234	LANDFILL FEES	39,470	45,530	38,010	46,170
54236	AUTO ALLOWANCE	1,850	2,020	2,710	4,140
54240	OFFICE EQUIPMENT REPAIRS	80	760	90	1,450
54241	VEHICLE REPAIR	3,000	13,810	21,570	17,900
54242	EQUIPMENT REPAIR	11,780	7,770	20,940	28,610
54245	BUILDING REPAIR	51,350	74,900	98,810	71,250
54250	EQUIPMENT RENTAL	133,300	122,270	144,710	139,570
54251	RENTAL FACILITIES	51,040	60,260	69,700	74,840
54253	PEST CONTROL	6,580	6,240	6,170	7,000
54254	SERVICE CONTRACTS	34,860	42,060	51,560	63,270
54255	LICENSE AND FEES	21,810	27,540	27,380	34,920
54260	SERVICE CONTRACTS-FACILITIES	69,580	71,390	77,040	83,130
54261	SERVICE CONTRACTS-GROUNDS	36,450	47,720	37,500	56,850
54262	OTHER SERVICE CONTRACTS		16,020		
54263	CONTRACTUAL MOWING	122,070	118,550	126,800	126,000
54264	CELL PHONE EXPENSE	7,550	7,140	6,570	7,320
54265	SUBSCRIPTIONS	680	1,020	2,500	3,280
54270	PERSONNEL COSTS	13,960	12,000	9,570	22,620
54271	PETTY CASH	140	100	20	
54275	HEALTH AND WELLNESS	3,480	3,670	4,540	6,650
54280	OTHER CONTRACTUAL SERVICES	112,210	55,860	104,960	134,530
54281	CONTRACTUAL PERSONNEL	98,680	71,790	102,440	111,380
54282	INTERN STIPENDS	3,760	10,850	12,020	18,500
54285	CONTRACTUAL ENTERTAINMENT	160,440	114,170	173,340	261,500
54291	PARK AND RECREATION EXCELLENCE	2,060	1,010	800	10,500
54292	SCHOLARSHIPS	51,820	38,250	41,180	52,100
54299	FIELD/SPECIAL TRIPS	54,540	97,080	83,590	103,540
59412	PROPERTY/SALES TAX	14,830	16,230	18,490	18,860
59414	CREDIT CARD FEES	39,080	41,170	69,740	67,980
90000	EXTRAORDINARY LOSS-INVESTMENT		93,600	11,910	

COMBINED BUDGET CATEGORIES WITH ACCOUNT TOTALS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>CONTRACTUAL</u>					
	CONTRACTUAL	1,639,660	1,799,000	1,991,770	2,326,750
<u>COMMODITIES/SUPPLIES</u>					
55301	OFFICE SUPPLIES	34,940	36,720	23,290	24,310
55302	ENVELOPES AND STATIONARY	1,330	1,900	2,150	2,550
55303	DUPLICATING SUPPLIES	4,470	5,450	4,960	7,320
55304	CHECKS AND BANK SUPPLIES	250	1,790	1,510	2,000
55305	PHOTOGRAPHIC SUPPLIES	130	170	1,060	1,320
55307	BOOKS AND MANUSCRIPTS	1,730	3,150	4,430	5,090
55308	FIRST AID/MEDICAL SUPPLIES	8,020	7,200	11,080	8,910
55309	SAFETY SUPPLIES	14,600	6,630	14,370	16,400
55315	STAFF UNIFORMS	22,280	17,720	32,810	49,650
55316	PARTICIPANT UNIFORMS	26,880	26,940	27,890	38,780
55320	BUILDING MAINTENANCE SUPPLIES	114,050	95,840	80,100	111,400
55321	LANDSCAPE SUPPLIES	49,230	42,190	54,220	54,100
55322	CLEANING/JANITORIAL SUPPLIES	21,550	26,840	26,870	30,040
55323	PLAYGROUND MAINTENANCE SUPPLIE	4,770	6,750	7,700	10,000
55324	PRESCRIBED BURN SUPPLIES		4,240	1,970	1,500
55325	EQUIPMENT AND TOOLS	16,700	24,270	23,610	29,320
55326	SHOP EQUIPMENT AND SUPPLIES	10,290	7,490	5,700	8,000
55327	VEHICLE/EQUIPMENT REPAIR PARTS	45,640	49,650	42,020	56,310
55328	AMENITY MAINTENANCE SUPPLIES	5,590	8,160	9,330	10,000
55329	OFFICE/ EQUIPMENT VALUE <\$10000		11,520	16,690	52,000
55330	GAS,FUEL,GREASE AND OIL	84,380	81,880	56,310	96,190
55331	CHEMICALS	40,250	34,820	64,310	68,600
55332	PAINTS	610	800	620	12,600
55333	PLANT MATERIALS	102,700	116,470	113,550	134,920
55348	FLOWERS AND CARDS	610	1,810	1,280	950
55349	PLAQUES, AWARDS AND PRIZES	17,850	18,460	24,730	35,270
55350	RECREATION/PROGRAM SUPPLIES	91,590	122,180	117,860	137,470
55351	ANIMAL SUPPLIES	1,780	3,150	2,900	2,900
55352	FISH RESTOCKING				3,040
55354	FOOD SUPPLIES	42,420	41,820	46,030	59,390
55355	ANIMAL FEED	8,280	9,070	8,670	10,000
55360	MERCHANDISE FOR RESALE	76,090	85,600	97,810	91,080
	COMMODITIES/SUPPLIES	849,010	900,680	925,830	1,171,410
<u>UTILITIES</u>					

COMBINED BUDGET CATEGORIES WITH ACCOUNT TOTALS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>UTILITIES</u>					
56230	SANITARY FEES	14,030	45,380	21,710	37,720
56231	GAS AND ELECTRICTIY	310,530	320,860	317,880	375,500
56232	WATER	124,080	104,420	129,480	163,640
56233	TELECOMM EXPENSE	66,650	68,090	69,330	73,150
	UTILITIES	<u>515,290</u>	<u>538,750</u>	<u>538,400</u>	<u>650,010</u>
<u>INSURANCE</u>					
57131	WORKERS COMPENSATION	77,200	76,520	66,510	71,920
57137	UNEMPLOYMENT PREMIUM	9,470	11,570	12,630	10,000
57220	LIABILITY INSURANCE	35,300	30,630	27,910	35,460
57222	EMPLOYMENT PRACTICES	11,980	13,030	12,940	16,500
57224	PROPERTY INSURANCE	65,220	66,830	62,570	73,600
	INSURANCE	<u>199,170</u>	<u>198,580</u>	<u>182,560</u>	<u>207,480</u>
<u>ROUTINE/PERIODIC MAINTENANCE</u>					
58001	PERIODIC MAINTENANCE		143,530	251,510	95,000
58002	ROUTINE MAINTENANCE		132,150	138,470	218,000
	ROUTINE/PERIODIC MAINTENANCE		<u>275,680</u>	<u>389,980</u>	<u>313,000</u>
<u>CAPITAL OUTLAY</u>					
61501	OFFICE TECHNOLOGY	53,530	540		
61502	TECHNOLOGY EQUIP REPLACEMENT			19,560	20,000
61504	VEHICLES / EQUIPMENT	11,050	389,900	278,700	381,000
61508	PARK CONSTRUCTION/IMPROVEMENT	7,498,890	2,014,040	729,790	3,095,210
61509	UPD CAPITAL ADA		119,150	139,810	92,920
61515	REPAIR PROJECTS AND EQUIPMENT	591,370	22,500	19,110	35,000
	CAPITAL OUTLAY	<u>8,154,840</u>	<u>2,546,130</u>	<u>1,186,970</u>	<u>3,624,130</u>
<u>DEBT SERVICE PRINCIPAL</u>					
59405	BOND REDEMPTION	375,000	385,000	400,000	410,000
	DEBT SERVICE PRINCIPAL	<u>375,000</u>	<u>385,000</u>	<u>400,000</u>	<u>410,000</u>
<u>DEBT SERVICE INTEREST/FEES</u>					
59406	PAYMENT TO BOND ESCROW AGENT	4,656,750			
59407	INTEREST EXPENSE	123,560	145,210	128,190	126,030
59408	BOND ISSUANCE COSTS	93,280			
	DEBT SERVICE INTEREST/FEES	<u>4,873,590</u>	<u>145,210</u>	<u>128,190</u>	<u>126,030</u>

COMBINED BUDGET CATEGORIES WITH ACCOUNT TOTALS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>TRANSFERS TO OTHER FUNDS</u>					
59409	TRANSFERS TO OTHER FUNDS	1,160,660	3,721,790	2,859,860	1,200,500
	TRANSFERS TO OTHER FUNDS	1,160,660	3,721,790	2,859,860	1,200,500
TOTAL APPROPRIATIONS		23,733,700	17,634,880	15,060,040	17,167,510
ESTIMATED REVENUES - ALL FUNDS		22,295,110	20,431,990	17,859,750	17,295,070
APPROPRIATIONS - ALL FUNDS		23,733,700	17,634,880	15,060,040	17,167,510
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(1,438,590)	2,797,110	2,799,710	127,560
BEGINNING FUND BALANCE - ALL FUNDS		15,574,530	14,128,280	16,932,240	19,731,950
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(7,360)	6,930		
ENDING FUND BALANCE - ALL FUNDS		14,128,580	16,932,320	19,731,950	19,859,510

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BUDGET BY FUND – GENERAL FUND

PRINCIPAL RESPONSIBILITIES

GENERAL FUND – is the District’s major operating fund and accounts for all revenues and expenditures that by law or for administrative control, are not accounted for in separate funds. This fund is used to account for the District’s general administrative costs, park and facility operations, maintenance, and planning. The General Fund is divided into three departments –Administration, Marketing, and Operations. The Operations Department is further divided into five divisions – Horticulture/Natural Areas, Maintenance, Grounds, Special Projects and Planning & Development.

2015-16 ACCOMPLISHMENTS

- Successfully implemented new accounting software, provided end-user training and utilized system for budget purposes.
- Purchased an additional module for purchase orders and implemented with the new accounting software which provided more real-time information on transactions to the end-users.
- Continued to invest in technology throughout the District by increasing speed and user access to systems, specifically fiber line installation at Douglass Annex, Prairie Farm and Sholem Aquatic Center.
- Revisited the 2020 strategic plan, updated and revamped for 2016-2019 and approved in May 2016.

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES.

OBJECTIVES:

- Develop and implement programmatic, financial, human resources, operational and organizational dashboards.

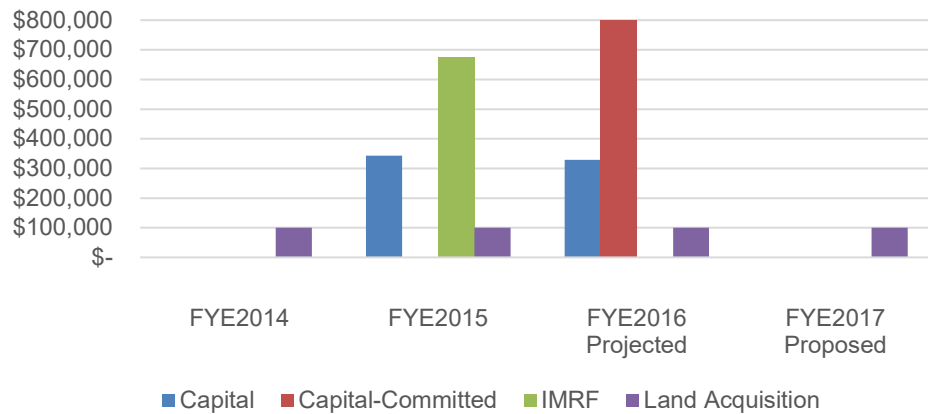
PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.

BUDGET BY FUND – GENERAL FUND

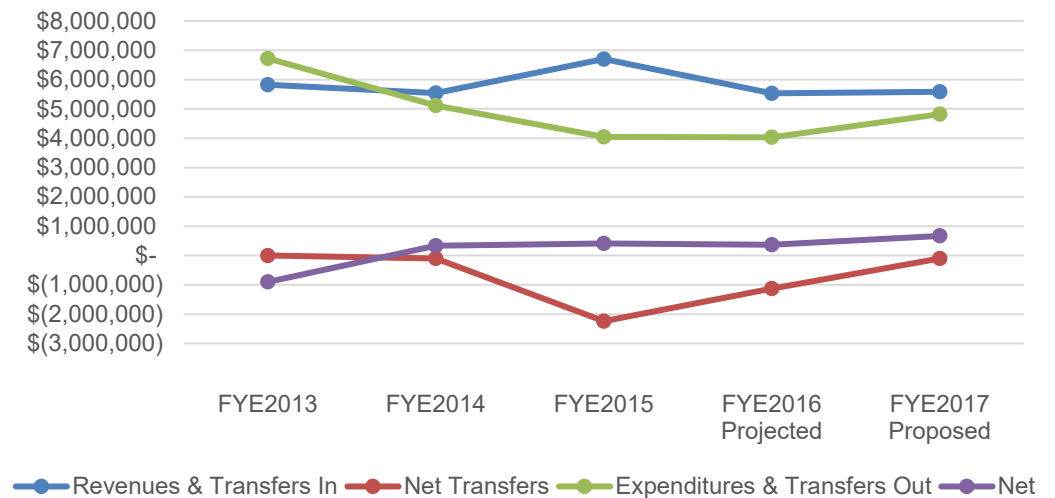
Transfers to Other Funds



Revenues are budgeted at \$5,586,300, a decrease from prior year projected of \$39,490 or (0.7%) from last year. Property tax revenues increased 1.2% increase, with remaining revenues holding steady. Expenditures, including transfers, are budgeted at \$4,919,960, which represents a decrease of \$337,330 from prior year projected, or 6.4%. The decrease is comprised of \$1,128,600 in transfers that were not budgeted to other funds in FYE2017. Excluding the transfers, total expenditures in the General Fund are estimated to increase 19.6%. Of the change in expenditures, 17.3% is for personnel and benefits. One full-time position (marketing coordinator) in prior year was coded out of Recreation Fund, however based on the job duties and responsibilities it was best classified as a General Fund administrative position. In addition, hours and rate for a part-time marketing position increased 206% from prior year due to increase hours from less than

Transfers from the General Fund are made periodically to other funds as a means to pay for capital expenditures in other funds, deficits in other funds if applicable, and in FYE2015 to cover a payment from the IMRF fund for a portion of the unfunded liability. In FYE2016, the Board approved the transfer from the General Fund to commit a total of \$800,000 for capital project funds; specifically \$100,000 for trails and pathways \$700,000 for future park development. Those funds have been committed by board action and a resolution on file to denote approval and have been transferred to two new funds as described on page 13 of the Financial Structure Policy and Processes section. Any change from those allocations would require additional board action. The only recurring transfer is \$100,000 for land acquisition as it has been and continues to be a board priority.

Revenue, Transfer & Expenditure Analysis



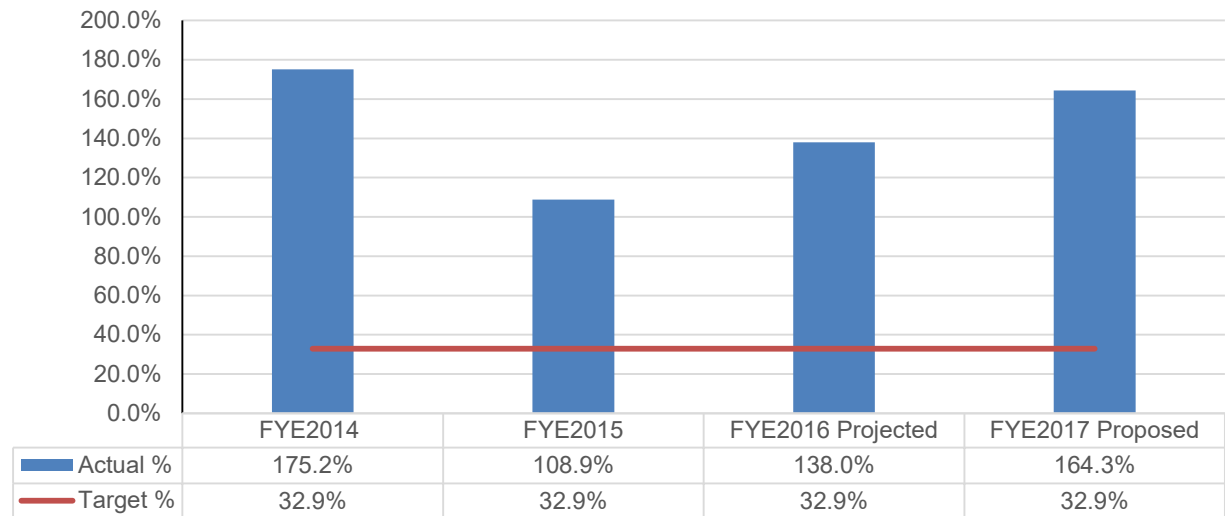
BUDGET BY FUND – GENERAL FUND

19 hours per week to 28 hours per week. To offset this increase, contractual services were decreased in marketing. Similarly there was a change in operations to reclassify a full-time II position to a full-time I position, which has additional benefits. The remaining increase is due to annualized pay increases awarded throughout FYE2016, combined with the 2.5% merit for FYE2017.

Part-time and seasonal personnel is budgeted based on historical averages which varied from prior year budget processes in which part-time staffing factored in at 100% without any closures/vacancies. Employee benefits, contractual services, and commodities and supplies budgets are based on various factors – projected rates and services (health insurance, utilities, fuel, attorney fees), program growth, new facilities (marketing costs, repairs, maintenance supplies, chemicals), staff and board continuing education, strategic plan implementation (staff training, conferences, board expense), preparation for the Distinguished Agency accreditation award and the use of outside consultants and professionals for planning and preliminary work on future capital projects.

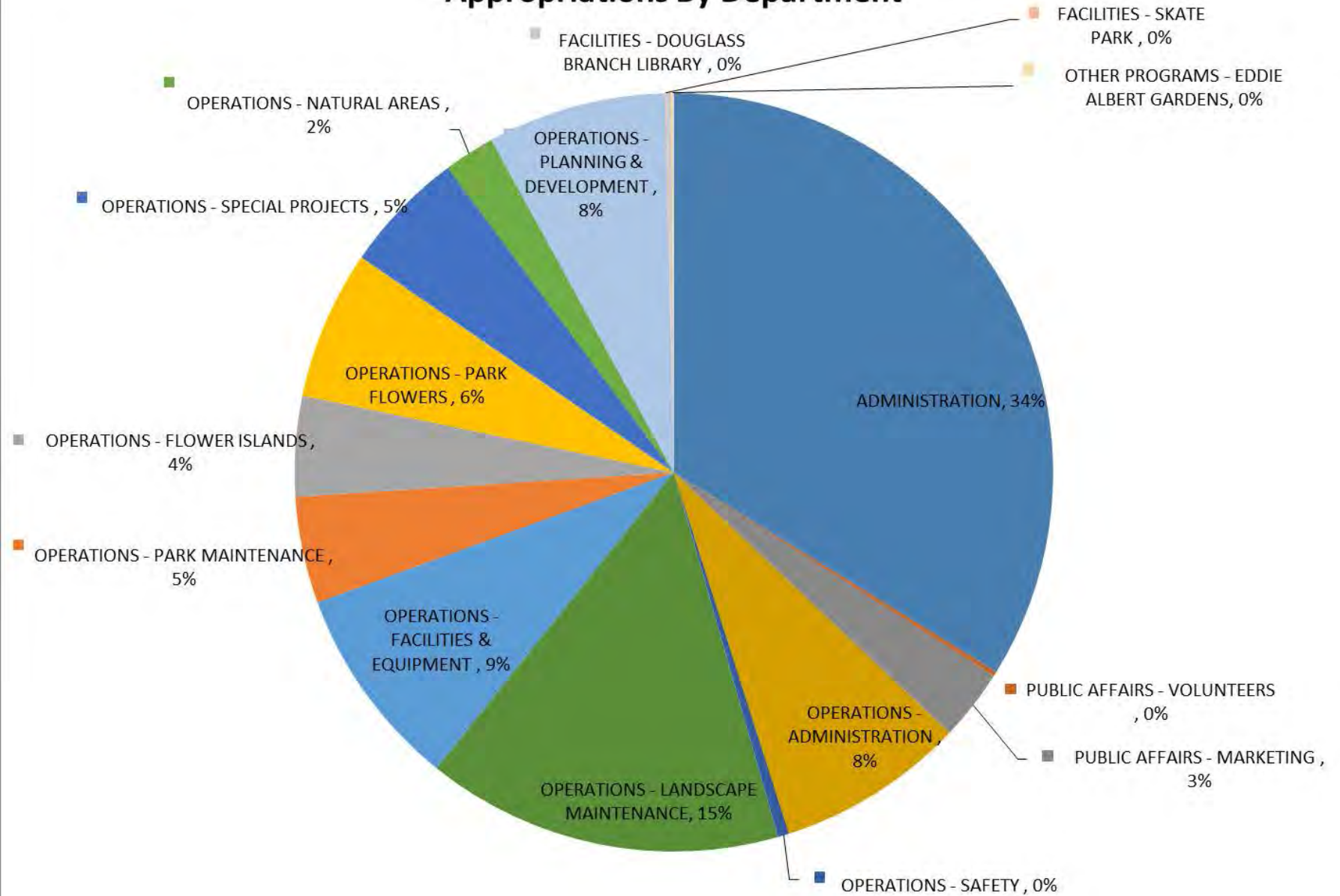
The General Fund has maintained the targeted reserve balance of 120 days operating expenditures and is projected to have a reserve balance well above the target for the next fiscal year.

Fund Balance as a % of Operating Expenditures



BUDGET BY FUND – GENERAL FUND

Appropriations By Department



BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	5,372,740	5,284,300	5,338,140	5,403,300
	CHARGE FOR SERVICE REVENUE	135,040	131,080	126,200	133,150
	CONTRIBUTIONS/SPONSORSHIPS			2,750	2,500
	INTEREST INCOME	7,040	13,170	32,550	28,000
	SPECIAL RECEIPTS	28,170	1,270,280	30,560	19,350
	TRANSFERS FROM OTHER FUNDS		128,990	95,590	
	TOTAL ESTIMATED REVENUES	5,542,990	6,827,820	5,625,790	5,586,300
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	2,103,870	2,102,860	2,153,040	2,567,600
	FRINGE BENEFITS	340,510	331,060	363,780	385,560
	CONTRACTUAL	668,020	798,540	744,940	922,150
	COMMODITIES/SUPPLIES	384,630	427,130	413,880	555,060
	UTILITIES	97,940	117,990	123,930	154,590
	ROUTINE/PERIODIC MAINTENANCE		179,820	229,120	225,000
	CAPITAL OUTLAY	1,519,830	89,120		10,000
	TRANSFERS TO OTHER FUNDS	100,000	2,368,000	1,228,600	100,000
	TOTAL APPROPRIATIONS	5,214,800	6,414,520	5,257,290	4,919,960
	NET OF REVENUES/APPROPRIATIONS - FUND 01	328,190	413,300	368,500	666,340
	BEGINNING FUND BALANCE	6,145,300	6,473,440	6,886,680	7,255,180
	ENDING FUND BALANCE	6,473,490	6,886,740	7,255,180	7,921,520

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>PROPERTY TAX REVENUE</u>					
41010	PROPERTY TAXES	5,372,740	5,284,300	5,338,140	5,403,300
	PROPERTY TAX REVENUE	5,372,740	5,284,300	5,338,140	5,403,300
<u>CHARGE FOR SERVICE REVENUE</u>					
49115	PROGRAM FEES	135,040	131,080	126,200	133,150
	CHARGE FOR SERVICE REVENUE	135,040	131,080	126,200	133,150
<u>CONTRIBUTIONS/SPONSORSHIPS</u>					
47100	SPONSORSHIPS			2,750	2,500
	CONTRIBUTIONS/SPONSORSHIPS			2,750	2,500
<u>INTEREST INCOME</u>					
43030	INTEREST	7,040	13,170	32,550	28,000
	INTEREST INCOME	7,040	13,170	32,550	28,000
<u>SPECIAL RECEIPTS</u>					
44100	RENTAL INCOME		1,450	1,550	1,350
46150	SPECIAL RECEIPTS	28,170	18,830	29,010	18,000
47200	GRANT PROCEEDS		1,250,000		
	SPECIAL RECEIPTS	28,170	1,270,280	30,560	19,350
<u>TRANSFERS FROM OTHER FUNDS</u>					
46500	TRANSFER IN		128,990	95,590	
	TRANSFERS FROM OTHER FUNDS		128,990	95,590	
TOTAL ESTIMATED REVENUES		5,542,990	6,827,820	5,625,790	5,586,300
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
70001	EXECUTIVE DIRECTOR	143,430	111,900	126,530	129,410
70101	DEPARTMENT HEAD	249,420	321,950	334,720	370,200
70301	OFFICE STAFF/SUPPORT	340,050	260,520	240,900	297,970
70501	MANAGERS/SUPERVISORS	414,970	385,360	370,680	351,900
70601	OPERATIONS STAFF	634,060	674,640	695,630	800,540
70602	OPERATIONS STAFF OT				820
70901	BUILDING SERVICE WORKER	24,680	27,670	28,380	29,250
71001	PROGRAM/FACILITY DIR.	7,990	41,850	42,040	43,750
80303	PT OFFICE STAFF/SUPPORT	38,070	67,750	61,050	78,590

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
80903	PT BUILDING SERVICE WORKER	1,530	270	240	300
81503	PT GENERAL STAFF	380			
82703	PT SEASONAL STAFF	249,290	210,950	252,870	463,670
82704	PT SEASONAL				1,200
SALARIES AND WAGES		2,103,870	2,102,860	2,153,040	2,567,600
<u>FRINGE BENEFITS</u>					
53132	DENTAL INSURANCE	12,090	13,170	14,160	14,420
53133	MEDICAL HEALTH INSURANCE	284,440	260,720	284,190	300,880
53134	LIFE INSURANCE	6,030	5,670	6,360	5,920
53137	EMPLOYEE ASSISTANCE PROGRAM	1,250	1,460	1,550	1,500
83003	ALLOWANCES/REIMBURSEMENTS	36,700	50,040	57,520	62,840
FRINGE BENEFITS		340,510	331,060	363,780	385,560
<u>CONTRACTUAL</u>					
54201	POSTAGE AND MAILING	26,670	4,960	3,620	5,360
54202	PRINTING AND DUPLICATING	49,300	3,510	8,050	10,450
54204	STAFF MEETINGS	2,100	2,880	1,910	3,570
54205	LEGAL PUBLICATIONS/NOTICES	15,500	8,410	13,960	13,720
54206	ADVERTISING/PUBLICITY	13,680	18,810	22,940	22,700
54207	STAFF TRAINING	4,650	8,080	8,100	17,120
54208	MEMBERSHIPS, DUES AND FEES	14,160	15,060	18,260	15,800
54209	CONFERENCE AND TRAVEL	17,000	20,210	23,720	26,150
54210	BOARD EXPENSE	17,150	13,500	11,300	15,000
54212	ATTORNEY FEES	83,270	96,910	125,390	98,000
54214	ARCHITECT AND ENGINEERING FEES	58,500	76,380	67,730	125,000
54215	PROFESSIONAL FEES	58,140	85,810	81,760	137,650
54234	LANDFILL FEES	22,690	30,750	27,200	30,100
54236	AUTO ALLOWANCE	120	270	290	500
54240	OFFICE EQUIPMENT REPAIRS	40	760	90	1,000
54241	VEHICLE REPAIR	2,780	13,460	19,790	14,400
54242	EQUIPMENT REPAIR	5,940	2,610	5,970	8,050
54245	BUILDING REPAIR	22,020	23,030	7,040	16,500
54250	EQUIPMENT RENTAL	7,880	12,380	10,830	14,250
54253	PEST CONTROL	1,240	780	1,100	1,520
54254	SERVICE CONTRACTS	31,380	33,630	40,270	41,840
54255	LICENSE AND FEES	9,140	12,130	16,350	21,840
54260	SERVICE CONTRACTS - FACILITIES	7,290	8,520	6,700	7,000

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>CONTRACTUAL</u>					
54261	SERVICE CONTRACTS	32,500	42,890	30,390	46,850
54262	OTHER SERVICE CONTRACTS		16,020		
54263	CONTRACTUAL MOWING	122,070	118,550	126,800	126,000
54264	CELL PHONE EXPENSE	6,150	5,720	5,440	5,600
54265	SUBSCRIPTIONS	340	610	1,240	1,260
54270	PERSONNEL COSTS	13,960	12,000	9,570	22,620
54271	PETTY CASH	40			
54275	HEALTH AND WELLNESS	3,480	3,670	4,540	6,650
54280	OTHER CONTRACTUAL SERVICES	11,110	6,820	29,850	47,750
54281	CONTRACTUAL PERSONNEL	750			200
54282	INTERN STIPEND	570	3,550	1,200	4,700
54285	CONTRACTUAL ENTERTAINMENT		350		500
54291	PARK AND RECREATION EXCELLENCE	2,060	1,010	800	10,500
59412	PROPERTY/SALES TAX	2,160	290	290	500
59414	CREDIT CARD FEES	2,190	620	540	1,500
90000	EXTRAORDINARY LOSS-INVESTMENT		93,600	11,910	
CONTRACTUAL		668,020	798,540	744,940	922,150
<u>COMMODITIES/SUPPLIES</u>					
55301	OFFICE SUPPLIES	19,400	27,870	15,360	16,670
55302	ENVELOPES AND STATIONARY	680	900	1,890	1,750
55303	DUPLICATING SUPPLIES	2,160	2,330	2,060	3,500
55304	CHECKS AND BANK SUPPLIES	250	1,790	1,510	2,000
55305	PHOTOGRAPHIC SUPPLIES	130	170	1,050	1,110
55307	BOOKS AND MANUSCRIPTS	1,520	1,730	870	1,410
55308	FIRST AID/MEDICAL SUPPLIES	5,190	4,260	8,240	5,000
55309	SAFETY SUPPLIES	5,520	6,280	3,660	6,900
55315	STAFF UNIFORMS	15,410	8,090	18,920	28,350
55316	PARTICIPANT UNIFORMS	1,340	910	3,240	3,000
55320	BUILDING MAINTENANCE SUPPLIES	31,690	28,450	24,820	32,650
55321	LANDSCAPE SUPPLIES	24,760	26,360	37,060	40,300
55322	CLEANING /JANITORIAL SUPPLIES	4,410	4,120	5,250	6,600
55323	PLAYGROUND MAINTENANCE SUPPLIE	4,770	6,750	7,700	10,000
55324	PRESCRIBED BURN SUPPLIES		4,240	1,970	1,500
55325	EQUIPMENT AND TOOLS	15,900	22,000	20,750	24,000
55326	SHOP EQUIPMENT AND SUPPLIES	10,290	7,490	5,700	8,000
55327	VEHICLE/EQUIPMENT REPAIR PARTS	42,070	47,540	35,810	48,900
55328	AMENITY MAINTENANCE SUPPLIES	5,590	8,160	9,330	10,000

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>COMMODITIES/SUPPLIES</u>					
55329	OFFICE/ EQUIPMENT VALUE <\$10000		7,920	16,000	42,000
55330	GAS,FUEL,GREASE AND OIL	67,280	65,630	44,020	80,500
55331	CHEMICALS	18,450	15,760	25,940	29,600
55332	PAINTS	520	600	420	2,000
55333	PLANT MATERIALS	98,210	113,200	113,040	130,920
55348	FLOWERS AND CARDS	380	1,110	1,100	500
55349	PLAQUES, AWARDS AND PRIZES	2,560	3,980	3,690	8,000
55350	RECREATION/PROGRAM SUPPLIES	3,600	8,410	3,650	4,760
55352	FISH RESTOCKING				3,040
55354	FOOD SUPPLIES	2,550	1,080	830	2,100
COMMODITIES/SUPPLIES		384,630	427,130	413,880	555,060
<u>UTILITIES</u>					
56230	SANITARY FEES AND CHARGES	2,700	26,800	11,160	22,700
56231	GAS AND ELECTRICITY	37,440	35,810	36,920	46,000
56232	WATER	39,390	35,300	52,750	62,100
56233	TELECOMM EXPENSE	18,410	20,080	23,100	23,790
UTILITIES		97,940	117,990	123,930	154,590
<u>ROUTINE/PERIODIC MAINTENANCE</u>					
58001	PERIODIC MAINTENANCE		94,630	127,010	95,000
58002	ROUTINE MAINTENANCE		85,190	102,110	130,000
ROUTINE/PERIODIC MAINTENANCE			179,820	229,120	225,000
<u>CAPITAL OUTLAY</u>					
61501	OFFICE EQUIPMENT >\$10,000	38,950	540		
61504	VEHICLES / EQUIPMENT	11,050			
61508	PARK CONSTRUCTION/IMPROVEMENT	932,750	88,580		10,000
61515	REPAIR PROJECTS AND EQUIPMENT	537,080			
CAPITAL OUTLAY		1,519,830	89,120		10,000
<u>TRANSFERS TO OTHER FUNDS</u>					
59409	TRANSFERS TO OTHER FUNDS	100,000	2,368,000	1,228,600	100,000
TRANSFERS TO OTHER FUNDS		100,000	2,368,000	1,228,600	100,000
TOTAL APPROPRIATIONS		5,214,800	6,414,520	5,257,290	4,919,960

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 01		328,190	413,300	368,500	666,340
	BEGINNING FUND BALANCE	6,145,300	6,473,440	6,886,680	7,255,180
	ENDING FUND BALANCE	6,473,490	6,886,740	7,255,180	7,921,520

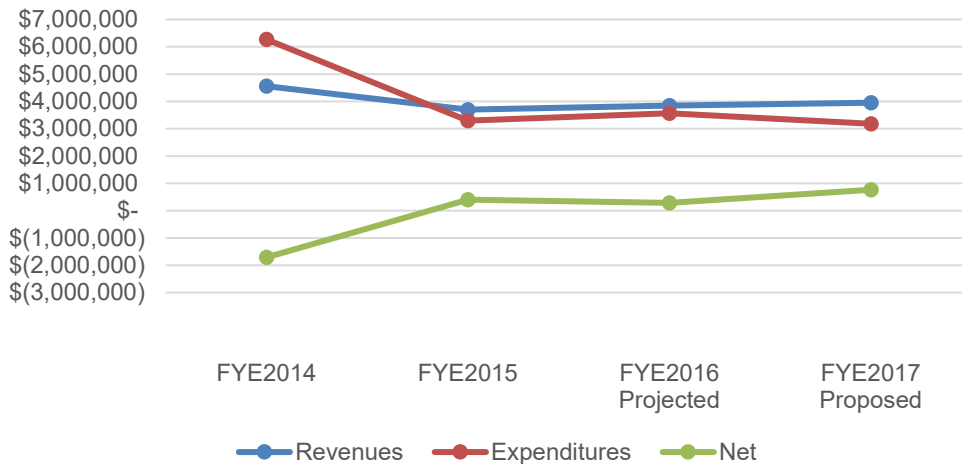
FINANCIAL SUMMARIES – RECREATION FUND

PRINCIPAL RESPONSIBILITIES

RECREATION FUND – The Recreation Fund is established to provide for the planning, establishing and maintaining of recreation and leisure activities for the residents of the Park District. Real estate taxes are levied in this fund to pay the administrative costs of the recreation programs provided to the public. The District attempts to set program and admission fees at levels that will cover the direct costs of the programs being offered.

The Recreation Fund is divided into the following divisions – see “Departmental Information” section for further information.

Revenue & Expenditure Analysis



ADMINISTRATION –established to account for the administrative expenses of the recreation programs, facilities and departments and recreation special events.

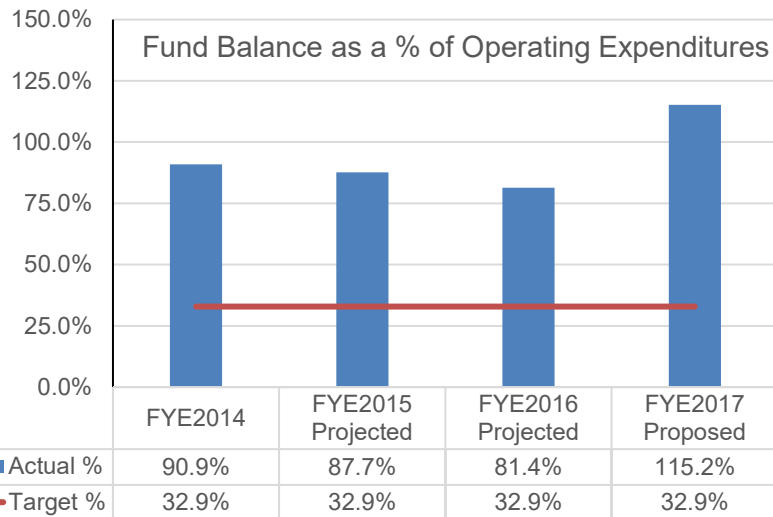
RECREATION CENTERS/BALL FIELDS –accounts for programs and activities at the Hays Center, Douglass Community Center, Douglass Annex, Douglass Library, Leonhard Recreation Center, Kaufmann Lake, Tennis Center and recreation activities at Springer Center; and accounts for expenditures to maintain District ball fields.

SPORTS – This covers the various adult and youth sport programs offered by the District, including youth and adult baseball, softball, sports camps, soccer, developmental sports, basketball, volleyball and senior sports programs.

DAY CAMPS AND PRESCHOOL PROGRAMS – accounts for summer day camps and the year-round preschool programs run by the District and School Days Out.

CONCESSION OPERATIONS – This covers the concession operations at Dodds Park, Zahnd Park and Sholem Aquatic Center.

AQUATICS – This division accounts for the activities at Sholem Aquatic Center.



PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 29.18	\$ 35.30	\$ 42.14	\$ 37.53

2015-16 ACCOMPLISHMENTS

- Formed several partnerships with local agencies to execute programming and events.
- Memberships to LRC is steadily increasing due to new initiatives from marketing study.

FINANCIAL SUMMARIES – RECREATION FUND

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Create new fun and safe park amenities.
- Provide equal access for all patrons to all parks, facilities and programs.
- Enhance the safety and security in each park and facility so all patrons feel safe.
- Create events & programs that highlight different cultures.
- Promote family volunteering at various events and programs.

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.
- Track new programming and equipment trends.
- Develop and implement a marketing plan to encourage first-time opportunities and a spirit of discovery.
- Improve internal customer service through staff training.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.
- Increase the number of scholarships for first-time experiences.
- Create first-time opportunities for employment at the District.

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES.

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.

- Provide intergenerational programming.
- Provide program scholarships from which all ages can benefit.
- Develop and promote health and wellness programs.
- Reach out to residents for input on new programs for all ages.

PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL.

OBJECTIVES:

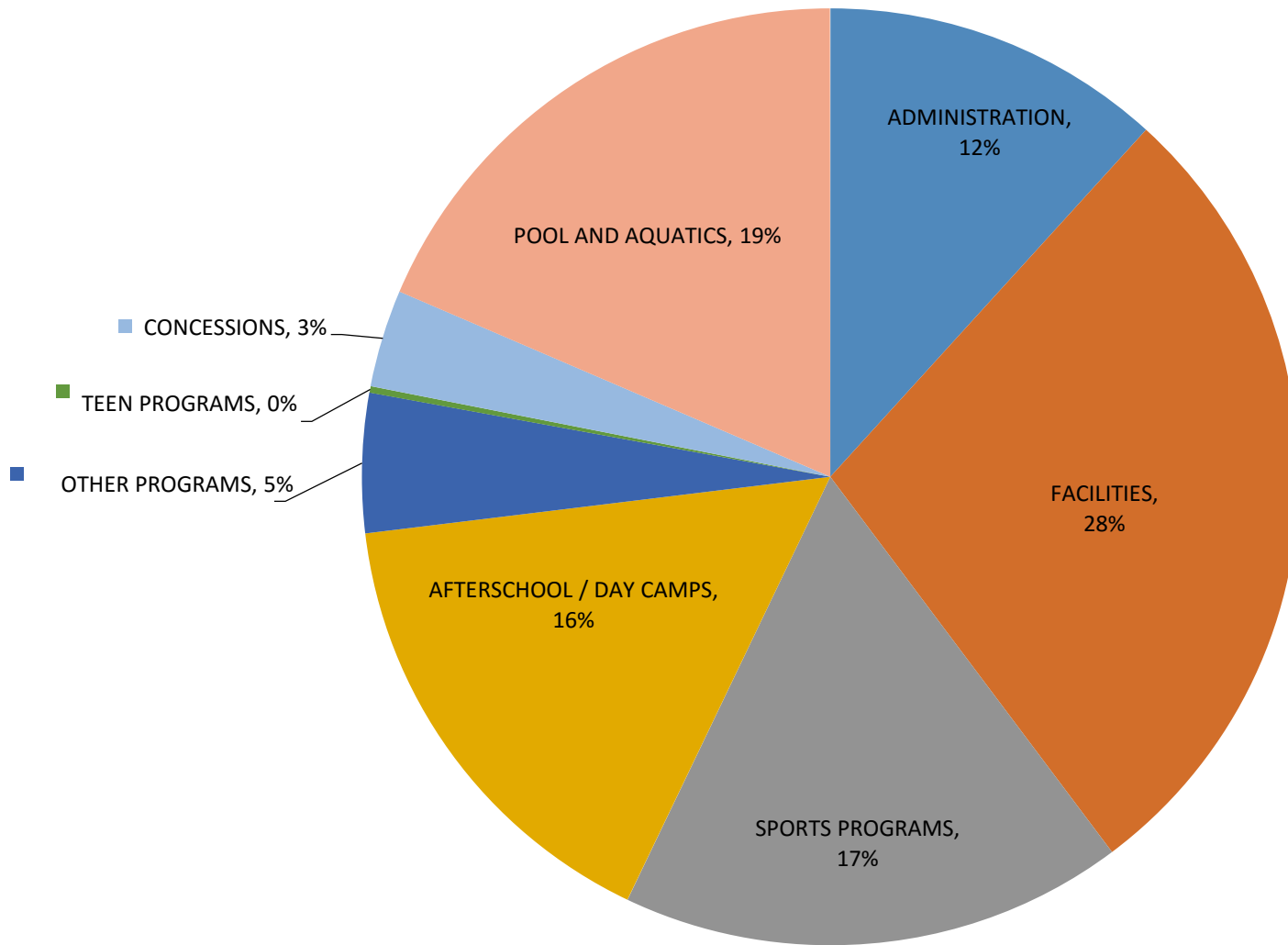
- Define core programs and services.
- Update revenue philosophy and purchasing policy.
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations.
- Offer affordable programs, parks, and services.
- Develop creative and effective payment programs for participants.
- Reward the loyalty of participants.
- Evaluate fees for rentals and services.
- Develop effective strategies to make programs more affordable.
- Develop additional low-cost or free programs.

PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

OBJECTIVES:

- Create a citizen advisory board for programs and services.
- Evaluate current community partnerships and develop new partnerships.
- Develop new family-focused special events or activities that bring residents together.
- Increase face-to-face connections with members of the community.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community.
- Develop new community and program partners by evaluating the community needs assessment results.
- Work with the school district on programs and services as part of the Community School Initiative.
- Develop open-street programs and other downtown events to bring community members together.
- Increase financial and in-kind support of outside groups and agencies to provide programs and events

Appropriations By Department



BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	1,782,510	1,862,510	1,920,100	1,963,110
	CHARGE FOR SERVICE REVENUE	1,296,030	1,427,870	1,591,790	1,625,760
	CONTRIBUTIONS/SPONSORSHIPS	3,450		8,840	15,400
	MERCHANDISE/CONCESSION REV	109,370	101,160	133,250	130,470
	INTEREST INCOME	3,940	6,120	7,100	6,720
	SPECIAL RECEIPTS	1,362,670	302,150	184,190	206,260
	TOTAL ESTIMATED REVENUES	4,557,970	3,699,810	3,845,270	3,947,720
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,436,000	1,690,770	1,797,490	1,832,340
	FRINGE BENEFITS	133,630	116,590	143,560	151,640
	CONTRACTUAL	266,000	342,790	388,810	423,230
	COMMODITIES/SUPPLIES	283,600	302,100	316,410	381,010
	UTILITIES	314,730	309,540	300,250	373,610
	ROUTINE/PERIODIC MAINTENANCE		36,600	133,620	10,000
	CAPITAL OUTLAY	3,834,580	313,610		10,000
	TRANSFERS TO OTHER FUNDS		184,600	481,220	
	TOTAL APPROPRIATIONS	6,268,540	3,296,600	3,561,360	3,181,830
	NET OF REVENUES/APPROPRIATIONS - FUND 02	(1,710,570)	403,210	283,910	765,890
	BEGINNING FUND BALANCE	3,923,230	2,212,450	2,615,670	2,899,580
	FUND BALANCE ADJUSTMENTS	(30)			
	ENDING FUND BALANCE	2,212,630	2,615,660	2,899,580	3,665,470

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>PROPERTY TAX REVENUE</u>					
41010	PROPERTY TAXES	1,782,510	1,862,510	1,920,100	1,963,110
	PROPERTY TAX REVENUE	1,782,510	1,862,510	1,920,100	1,963,110
<u>CHARGE FOR SERVICE REVENUE</u>					
42100	SEASON TICKET SALES	129,110	114,320	108,180	109,210
42105	DAILY ADMISSION SALES	176,850	161,570	225,750	204,530
48110	BALL MACHINE USAGE	500	570	950	690
48111	RANDOM COURT TIME	86,960	99,410	92,810	96,860
48112	PRIVATE LESSONS	45,390	32,050	35,700	34,430
48115	RACQUET STRINGING	280	860	1,140	1,760
49115	PROGRAM FEES	890,090	988,230	1,078,010	1,144,730
49116	VENDOR PORTION OF INCOME	(51,480)	(40,030)	(47,130)	(79,620)
49175	SPECIAL EVENTS	1,310	820	5,840	380
49260	MEMBERSHIP FEES	17,020	70,070	90,540	112,790
	CHARGE FOR SERVICE REVENUE	1,296,030	1,427,870	1,591,790	1,625,760
<u>CONTRIBUTIONS/SPONSORSHIPS</u>					
47100	SPONSORSHIPS	3,450		8,840	15,400
	CONTRIBUTIONS/SPONSORSHIPS	3,450		8,840	15,400
<u>MERCHANDISE/CONCESSION REV</u>					
48100	CONCESSION REVENUE	103,490	96,970	127,610	123,490
48105	MERCHANDISE FOR RESALE	4,810	4,040	5,300	5,430
48239	MERCHANDISE FOR RESALE	1,070	150	340	1,550
	MERCHANDISE/CONCESSION REV	109,370	101,160	133,250	130,470
<u>INTEREST INCOME</u>					
43030	INTEREST	3,940	6,120	7,100	6,720
	INTEREST INCOME	3,940	6,120	7,100	6,720
<u>SPECIAL RECEIPTS</u>					
44100	RENTAL INCOME	97,150	150,540	140,260	142,750
46150	SPECIAL RECEIPTS	10,410	122,730	42,810	40,450
46160	OTHER REIMBURSEMENTS	4,110	2,640	1,120	3,560
47200	GRANT PROCEEDS	1,251,000	26,240		19,500
	SPECIAL RECEIPTS	1,362,670	302,150	184,190	206,260

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
TOTAL ESTIMATED REVENUES		4,557,970	3,699,810	3,845,270	3,947,720
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
70101	DEPARTMENT HEAD	48,030	64,970	44,300	41,000
70301	OFFICE STAFF/SUPPORT	37,600	80,210	85,900	58,220
70501	MANAGERS/SUPERVISORS	152,710	176,250	168,600	99,510
70601	OPERATIONS STAFF	40,950	27,820	34,250	36,700
70901	CUSTODIAL	39,320	38,670	39,420	40,360
71001	PROGRAM/FACILITY DIR.	222,460	240,010	301,450	364,510
80303	PT OFFICE STAFF/SUPPORT	80,360	130,920	152,830	155,370
80903	PT BUILDING SERVICE WORKER	7,690	20,210	29,730	31,500
81003	PT PROGRAM DIRECTOR\SUPERVISOR	84,300	73,060	71,710	83,800
81103	PT SPORTS OFFICIAL	88,550	81,330	62,190	64,740
81303	PT ASSISTANT DIRECT SUPRVISOR	36,540	79,420	98,230	95,780
81403	PT INSTRUCTOR	158,090	153,350	158,740	169,930
81503	PT GENERAL STAFF	100,510	82,640	89,370	102,740
81603	PT SCOREKEEPERS	12,580	580		
81703	PT DAY CAMP STAFF/LIFE GUARD	270,370	376,530	388,340	395,470
81803	PT SITE SUPERVISORS	12,620	17,880	27,540	38,890
81903	PT BUILDING OPENER	2,720	3,010	2,700	2,640
82703	PT SEASONAL STAFF	40,600	43,910	42,190	51,180
SALARIES AND WAGES		1,436,000	1,690,770	1,797,490	1,832,340
<u>FRINGE BENEFITS</u>					
53132	DENTAL INSURANCE	4,570	5,490	6,040	5,680
53133	MEDICAL HEALTH INSURANCE	110,950	95,990	112,860	121,080
53134	LIFE INSURANCE	1,730	2,340	2,370	2,230
53137	EMPLOYEE ASSISTANCE PROGRAM	590	580	610	620
83003	ALLOWANCES/REIMBURSEMENTS	15,790	12,190	21,680	22,030
FRINGE BENEFITS		133,630	116,590	143,560	151,640
<u>CONTRACTUAL</u>					
54201	POSTAGE AND MAILING	3,870	18,390	19,820	21,960
54202	PRINTING AND DUPLICATING	1,220	29,160	28,610	30,340
54204	STAFF MEETINGS	900	390	830	2,250
54205	LEGAL PUBLICATIONS/NOTICES	210	280	370	300
54206	ADVERTISING/PUBLICITY	1,060	1,540	3,540	10,530
54207	STAFF TRAINING	12,110	15,030	15,640	16,580

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>CONTRACTUAL</u>					
54208	MEMBERSHIPS, DUES AND FEES	7,970	4,350	6,020	3,720
54209	CONFERENCE AND TRAVEL	7,870	9,250	8,040	7,500
54215	PROFESSIONAL FEES	3,980	2,700	7,200	7,500
54234	LANDFILL FEES	7,910	4,070	3,120	4,320
54236	AUTO ALLOWANCE	550	460	490	1,300
54240	OFFICE EQUIPMENT REPAIRS				350
54241	VEHICLE REPAIR			700	1,000
54242	EQUIPMENT REPAIR	3,160	210	9,300	14,170
54245	BUILDING REPAIR	18,950	32,750	61,120	32,650
54250	EQUIPMENT RENTAL	8,680	9,970	11,490	10,880
54251	RENTAL FACILITIES	4,140	4,980	5,220	8,270
54253	PEST CONTROL	3,470	3,730	3,310	3,750
54254	SERVICE CONTRACTS	1,610	4,590	5,030	14,590
54255	LICENSE AND FEES	770	300	230	1,550
54260	SERVICE CONTRACTS-FACILITIES	56,380	57,450	59,400	63,030
54261	SERVICE CONTRACTS-GROUNDS	3,950	4,830	7,110	10,000
54264	CELL PHONE EXPENSE	1,230	1,090	720	850
54265	SUBSCRIPTIONS	320	200	870	1,160
54271	PETTY CASH	100	50		
54280	OTHER CONTRACTUAL SERVICES	14,430	4,210	11,130	11,530
54281	CONTRACTUAL PERSONNEL	27,860	7,470	10,360	19,150
54282	INTERN STIPEND	670	5,000	3,700	3,600
54285	CONTRACTUAL ENTERTAINMENT		1,190	1,370	2,900
54299	FIELD/SPECIAL TRIPS	43,130	84,490	61,320	73,840
59412	PROPERTY/SALES TAX	8,270	8,220	11,230	11,160
59414	CREDIT CARD FEES	21,230	26,440	31,520	32,500
	CONTRACTUAL	266,000	342,790	388,810	423,230
<u>COMMODITIES/SUPPLIES</u>					
55301	OFFICE SUPPLIES	7,940	6,230	4,540	4,220
55302	ENVELOPES AND STATIONARY		200		200
55303	DUPLICATING SUPPLIES	1,040	1,860	1,670	2,370
55305	PHOTOGRAPHIC SUPPLIES				200
55307	BOOKS AND MANUSCRIPTS	170	920	1,290	2,030
55308	FIRST AID/MEDICAL SUPPLIES	1,130	1,910	1,930	2,710
55315	STAFF UNIFORMS	3,480	7,370	11,370	14,970
55316	PARTICIPANT UNIFORMS	21,880	21,370	21,770	30,730
55320	BUILDING MAINTENANCE SUPPLIES	59,280	46,090	38,880	52,400

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>COMMODITIES/SUPPLIES</u>					
55321	LANDSCAPE SUPPLIES	24,470	15,830	16,820	13,500
55322	CLEANING /JANITORIAL SUPPLIES	9,580	14,250	13,190	15,170
55325	EQUIPMENT AND TOOLS	800	2,270	2,860	5,320
55327	VEHICLE/EQUIPMENT REPAIR PARTS	2,730	900	4,080	5,300
55329	OFFICE/ EQUIPMENT VALUE <\$10000				7,000
55330	GAS,FUEL,GREASE AND OIL	10,690	9,940	7,010	8,700
55331	CHEMICALS	21,800	19,060	38,370	39,000
55332	PAINTS	90	200	200	10,600
55333	PLANT MATERIALS	4,490	3,270	510	4,000
55348	FLOWERS AND GIFTS	40	10	50	130
55349	PLAQUES, AWARDS AND PRIZES	11,520	10,390	14,680	16,070
55350	RECREATION/PROGRAM SUPPLIES	40,840	69,130	56,450	71,980
55354	FOOD SUPPLIES	11,240	15,670	20,580	25,330
55360	MERCHANDISE FOR RESALE	50,390	55,230	60,160	49,080
	COMMODITIES/SUPPLIES	283,600	302,100	316,410	381,010
<u>UTILITIES</u>					
56230	SANITARY FEES AND CHARGES	10,040	14,690	7,790	12,090
56231	GAS AND ELECTRICITY	196,930	204,530	198,180	240,000
56232	WATER	72,900	57,100	63,130	87,840
56233	TELECOMM EXPENSE	34,860	33,220	31,150	33,680
	UTILITIES	314,730	309,540	300,250	373,610
<u>ROUTINE/PERIODIC MAINTENANCE</u>					
58001	PERIODIC MAINTENANCE		36,600	124,500	
58002	ROUTINE MAINTENANCE			9,120	10,000
	ROUTINE/PERIODIC MAINTENANCE		36,600	133,620	10,000
<u>CAPITAL OUTLAY</u>					
61504	VEHICLES / EQUIPMENT				10,000
61508	FACILITY IMPROVEMENTS	3,834,580	313,610		
	CAPITAL OUTLAY	3,834,580	313,610		10,000
<u>TRANSFERS TO OTHER FUNDS</u>					
59409	TRANSFERS TO OTHER FUNDS		184,600	481,220	
	TRANSFERS TO OTHER FUNDS		184,600	481,220	

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
TOTAL APPROPRIATIONS		6,268,540	3,296,600	3,561,360	3,181,830
NET OF REVENUES/APPROPRIATIONS - FUND 02		(1,710,570)	403,210	283,910	765,890
	BEGINNING FUND BALANCE	3,923,230	2,212,450	2,615,670	2,899,580
	FUND BALANCE ADJUSTMENTS	(30)			
	ENDING FUND BALANCE	2,212,630	2,615,660	2,899,580	3,665,470

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BUDGET BY FUND – MUSEUM FUND

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND – The Museum Fund accounts for the cultural arts programs and services the District provides the community. Real estate taxes are levied to pay the administrative costs and to help offset the operating costs at the Springer Cultural Center, the Virginia Theatre, the Children’s Prairie Farm and various concerts and special events the District puts on throughout the year.

The Museum Fund contains the following divisions, see Departmental Information section for further discussion:

ADMINISTRATION – This was established to account for the administrative costs of the fund.

CULTURAL ARTS –accounts for many of the cultural arts programs and activities of the District including the District’s leading role in the local cultural consortium, pottery classes, youth theatre workshop and camp, and dance and ballet programs located at Springer Cultural Center.

CULTURAL FACILITIES –covers the programs and activities at the Springer Cultural Center, Virginia Theatre and Children’s Prairie Farm.

SPECIAL ACTIVITIES/EVENTS –accounts for the special activities and events the District provides throughout the year. Major events in this division include Taste of C-U, Music Festival, summer concerts and artistic-themed summer day camps and preschool classes.

Virginia Theatre –covers all the activities at the historic Virginia Theatre.

2015-16 ACCOMPLISHMENTS

- Increased Dance program offerings
- Formed partnerships to assist with programming in community for specialized interest.
- Increased programming involving Health and wellness food programs in conjunction with Common Ground
- Programmed the Virginia Theatre for a full season and sold over \$1 million in ticket sales

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Create new fun and safe park amenities.
- Develop a marketing plan to promote friendliness, safety and hospitality.
- Design and implement enhanced physical entrance/lobby and park front entrance to reflect friendly, welcoming, and safe themes.
- Provide equal access for all patrons to all parks, facilities and programs.
- Enhance the safety and security in each park and facility so all patrons feel safe.

- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.
- Complete and implement a trails master plan.
- Promote family volunteering at various events and programs.

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.
- Track new programming and equipment trends.

BUDGET BY FUND – MUSEUM FUND

- Develop and implement a marketing plan to encourage first-time opportunities and a spirit of discovery.
- Improve internal customer service through staff training.
- Develop strategies to give potential users a sample of programs and services.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.
- Increase the number of scholarships for first-time experiences.
- Create first-time opportunities for employment at the District.

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Provide intergenerational programming.
- Provide program scholarships from which all ages can benefit.
- Reach out to residents for input on new programs for all ages.

PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL

OBJECTIVES:

- Define core programs and services.

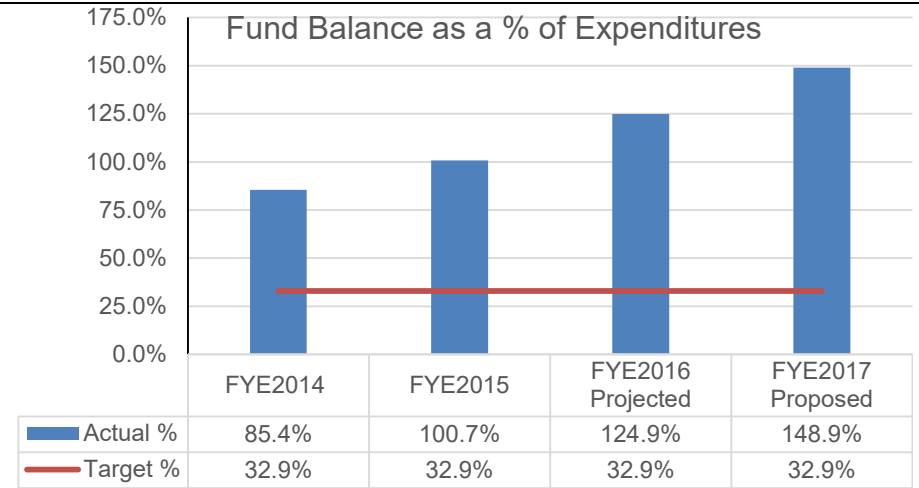
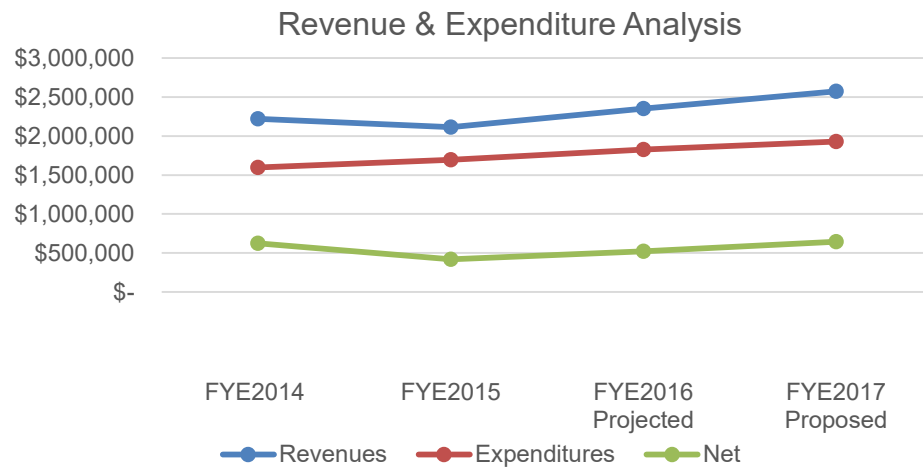
- Update revenue philosophy and purchasing policy.
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations. –
- Offer affordable programs, parks, and services.
- Develop creative and effective payment programs for participants.
- Reward the loyalty of participants.
- Evaluate fees for rentals and services.
- Develop additional low-cost or free programs.

PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

OBJECTIVES:

- Create a citizen advisory board for programs and services.
- Evaluate current community partnerships and develop new partnerships.
- Develop new family-focused special events or activities that bring residents together.
- Increase face-to-face connections with members of the community.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community.
- Develop new community and program partners by evaluating the community needs assessment results.
- Work with the school district on programs and services as part of the Community School Initiative.
- Develop open-street programs and other downtown events to bring community members together.
- Increase financial and in-kind support of outside groups and agencies to provide programs and events

BUDGET BY FUND – MUSEUM FUND



Revenues proposed are a 9.5% increase over FYE2016 projected. Property tax revenues increased 2.3% over the prior year as this fund is not subject to tax caps, as is the general fund and special recreation funds. No grant revenues were received or included in FYE2016, however despite the State of Illinois funding, staff did include grant revenues related to the Illinois Arts Council grant in FYE2017. The grant proceeds received in FYE2015 for last grant year was \$8,300. Virginia Theatre ticket sales exceeded \$1 million in FYE2016 due to a full-year of programming at the theatre. It is the expectation that this will continue during FYE2017 with a focus to increase subscriptions sold events at the theatre in the coming year.

Budgeted operating expenditures compared to the prior year are expected to increase proportionally to revenues. Salaries and benefits increased more than the 2.5% merit due to reclassification of the tech manager from contractual to personnel beginning in late July 2016, back to the way it was a year ago. The youth theatre program director position was reclassified from a part-time position to a full-time II, thus adding additional benefits for health insurance and wages. Additional expenditures due to projected new program revenues generated by dance arts program as well as the ongoing "season" brochure for the Virginia Theatre. Additional costs were budgeted for staff training related to the recreation software program upgrade as well as off-site staff development to enhance employees' skill sets.

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 18.05	\$ 20.04	\$ 21.63	\$ 22.83

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	1,163,110	1,261,750	1,311,820	1,342,800
	CHARGE FOR SERVICE REVENUE	548,750	517,340	808,990	1,013,350
	CONTRIBUTIONS/SPONSORSHIPS	45,660	38,130	41,620	62,870
	MERCHANDISE/CONCESSION REV	67,180	103,570	102,730	93,300
	INTEREST INCOME	810	2,520	4,560	5,100
	SPECIAL RECEIPTS	393,480	189,820	81,750	57,670
	TOTAL ESTIMATED REVENUES	2,218,990	2,113,130	2,351,470	2,575,090
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	724,090	773,790	765,510	778,060
	FRINGE BENEFITS	66,170	82,310	86,090	100,110
	CONTRACTUAL	489,500	498,160	680,420	764,520
	COMMODITIES/SUPPLIES	128,410	127,650	147,740	171,590
	UTILITIES	97,570	105,060	108,220	115,490
	ROUTINE/PERIODIC MAINTENANCE		12,300		
	CAPITAL OUTLAY	90,000			
	TRANSFERS TO OTHER FUNDS		94,390	40,370	
	TOTAL APPROPRIATIONS	1,595,740	1,693,660	1,828,350	1,929,770
	NET OF REVENUES/APPROPRIATIONS - FUND 03	623,250	419,470	523,120	645,320
	BEGINNING FUND BALANCE	663,060	1,286,270	1,705,690	2,228,810
	ENDING FUND BALANCE	1,286,310	1,705,740	2,228,810	2,874,130

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>PROPERTY TAX REVENUE</u>					
41010	PROPERTY TAXES	1,163,110	1,261,750	1,311,820	1,342,800
	PROPERTY TAX REVENUE	1,163,110	1,261,750	1,311,820	1,342,800
<u>CHARGE FOR SERVICE REVENUE</u>					
42100	SEASON TICKET SALES			4,610	13,320
47111	RESTORATION FEE			20	
49100	ADMINISTRATIVE FEES	17,290	21,660	7,520	
49115	PROGRAM FEES	938,440	1,326,500	1,548,230	1,767,590
49116	VENDOR PORTION OF INCOME	(407,860)	(831,150)	(751,880)	(768,120)
49175	SPECIAL EVENTS	880	270	490	560
49260	MEMBERSHIP FEES		60		
	CHARGE FOR SERVICE REVENUE	548,750	517,340	808,990	1,013,350
<u>CONTRIBUTIONS/SPONSORSHIPS</u>					
47100	SPONSORSHIPS	45,660	38,130	41,620	62,870
	CONTRIBUTIONS/SPONSORSHIPS	45,660	38,130	41,620	62,870
<u>MERCHANDISE/CONCESSION REV</u>					
48100	CONCESSION REVENUE	54,970	95,190	90,840	91,000
48239	MERCHANDISE FOR RESALE	11,950	8,210	11,670	2,000
48257	MERCHANDISE FOR RESALE	260	170	220	300
	MERCHANDISE/CONCESSION REV	67,180	103,570	102,730	93,300
<u>INTEREST INCOME</u>					
43030	INTEREST	810	2,520	4,560	5,100
	INTEREST INCOME	810	2,520	4,560	5,100
<u>SPECIAL RECEIPTS</u>					
44100	RENTAL INCOME	59,580	116,410	50,680	38,200
46150	SPECIAL RECEIPTS	29,550	15,070	12,880	12,970
46160	OTHER REIMBURSEMENTS	45,350	51,040	18,190	
47200	GRANT PROCEEDS	259,000	7,300		6,500
	SPECIAL RECEIPTS	393,480	189,820	81,750	57,670
	TOTAL ESTIMATED REVENUES	2,218,990	2,113,130	2,351,470	2,575,090
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
70101	DEPARTMENT HEAD	48,880	65,940	70,190	102,340
70301	OFFICE STAFF/SUPPORT	34,560	50,000	51,780	52,640
70501	MANAGERS/SUPERVISORS	103,980	118,510	65,900	96,470
70901	BUILDING SERVICE WORKER	59,770	59,390	34,750	35,440
70902	CUSTODIAL OT	450	480	50	70
71001	PROGRAM/FACILITY DIR.	115,430	108,930	136,740	142,630
80303	PT OFFICE STAFF/SUPPORT	59,360	66,380	86,240	61,600
80903	PT BUILDING SERVICE WORKER	1,290	9,000	10,890	9,500
81003	PT PROGRAM DIRECTOR/SUPERVISOR	42,260	41,990	28,370	36,140
81303	PT ASSISTANT DIRECT SUPRVISOR	14,270	11,010	17,710	18,650
81403	PT INSTRUCTOR	67,380	76,900	75,690	49,430
81503	PT GENERAL STAFF	52,140	57,800	50,570	47,650
81703	PT DAY CAMP STAFF/LIFE GUARD	64,190	40,470	46,080	49,000
82503	PT VT HOUSE STAFF	34,040	30,160	22,120	22,800
82504	PT VT HOUSE STAFF OT	2,190	610	310	
82603	PT VT RENATL STAFF	18,490	27,990	50,700	40,200
82604	PT VT RENTAL STAFF OT	5,410	8,230	17,420	13,500
	SALARIES AND WAGES	724,090	773,790	765,510	778,060
<u>FRINGE BENEFITS</u>					
53132	DENTAL INSURANCE	2,150	2,690	2,480	2,440
53133	MEDICAL HEALTH INSURANCE	56,260	66,690	65,570	85,150
53134	LIFE INSURANCE	1,000	1,250	1,140	1,160
53137	EMPLOYEE ASSISTANCE PROGRAM	300	340	280	
83003	ALLOWANCES/REIMBURSEMENTS	6,460	11,340	16,620	11,360
	FRINGE BENEFITS	66,170	82,310	86,090	100,110
<u>CONTRACTUAL</u>					
54201	POSTAGE AND MAILING	5,060	13,030	15,830	17,120
54202	PRINTING AND DUPLICATING	11,330	34,900	39,950	38,840
54204	STAFF MEETING	250	610	290	910
54205	LEGAL PUBLICATIONS/NOTICES	70	90		250
54206	ADVERTISING/PUBLICITY	26,980	40,960	25,730	34,410
54207	STAFF TRAINING	590	3,170	950	2,280
54208	MEMBERSHIPS, DUES AND FEES	1,440	1,110	2,940	1,920
54209	CONFERENCE AND TRAVEL	6,360	2,740	14,680	4,100
54215	PROFESSIONAL FEES	1,170	610	600	700
54220	INSURANCE EXPENSE		1,140	960	1,750

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>CONTRACTUAL</u>					
54234	LANDFILL FEES	8,870	10,710	7,690	11,750
54236	AUTO ALLOWANCE	30		420	900
54240	OFFICE EQUIPMENT REPAIRS	40			100
54241	VEHICLE REPAIR	220	60		500
54242	EQUIPMENT REPAIR	2,680	4,950	5,670	6,390
54245	BUILDING REPAIR	9,340	18,910	30,490	21,900
54250	EQUIPMENT RENTAL	116,240	99,220	122,070	114,190
54251	RENTAL FACILITIES	19,980	28,460	37,560	35,940
54253	PEST CONTROL	1,510	1,370	1,400	1,370
54254	SERVICE CONTRACTS	1,260	2,470	2,950	5,160
54255	LICENSE AND FEES	10,930	13,920	7,140	10,060
54260	SERVICE CONTRACTS-FACILITIES	5,910	5,420	10,940	13,100
54264	CELL PHONE EXPENSE	110	260	140	550
54265	SUBSCRIPTIONS		210	60	160
54271	PETTY CASH		50	20	
54280	OTHER CONTRACTUAL SERVICES	36,670	44,430	63,980	72,010
54281	CONTRACTUAL PERSONNEL	38,010	33,620	65,680	61,370
54282	INTERN STIPEND	50		2,820	3,600
54285	CONTRACTUAL ENTERTAINMENT	160,440	112,530	171,570	257,800
54299	FIELD/SPECIAL TRIPS	5,170	2,630	4,640	5,710
59412	PROPERTY/SALES TAX	4,400	7,720	6,970	7,200
59414	CREDIT CARD FEES	14,390	12,860	36,280	32,480
	CONTRACTUAL	489,500	498,160	680,420	764,520
<u>COMMODITIES/SUPPLIES</u>					
55301	OFFICE SUPPLIES	6,260	1,810	2,600	2,520
55302	ENVELOPES AND STATIONARY		230		200
55303	DUPLICATING SUPPLIES	920	860	1,090	1,050
55305	PHOTOGRAPHIC SUPPLIES			10	10
55307	BOOKS AND MANUSCRIPTS	40	70	890	250
55308	FIRST AID/MEDICAL SUPPLIES	1,700	1,030	910	1,200
55315	STAFF UNIFORMS	1,280	670	1,130	1,700
55316	PARTICIPANT UNIFORMS	2,840	2,940	2,470	3,210
55320	BUILDING MAINTENANCE SUPPLIES	20,820	20,860	15,710	25,800
55321	LANDSCAPE SUPPLIES			340	300
55322	CLEANING /JANITORIAL SUPPLIES	7,130	7,900	8,280	7,600
55327	VEHICLE/EQUIPMENT REPAIR PARTS	700	760	1,720	910
55330	GAS,FUEL,GREASE AND OIL	1,450	1,400	790	990

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>COMMODITIES/SUPPLIES</u>					
55348	FLOWERS AND CARDS			30	70
55349	PLAQUES, AWARDS AND PRIZES	1,900	1,270	2,100	5,290
55350	PROGRAM/RECREATION SUPPLIES	30,350	36,090	48,840	54,180
55351	ANIMAL SUPPLIES	1,780	3,150	2,900	2,900
55354	FOOD SUPPLIES	17,260	9,170	11,610	11,410
55355	ANIMAL FEED	8,280	9,070	8,670	10,000
55360	MERCHANDISE FOR RESALE	25,700	30,370	37,650	42,000
	COMMODITIES/SUPPLIES	<u>128,410</u>	<u>127,650</u>	<u>147,740</u>	<u>171,590</u>
<u>UTILITIES</u>					
56230	SANITARY FEES	1,290	3,890	2,760	2,930
56231	GAS AND ELECTRICITY	73,080	77,000	79,290	85,800
56232	WATER	11,140	11,280	12,890	12,950
56233	TELECOMM EXPENSE	12,060	12,890	13,280	13,810
	UTILITIES	<u>97,570</u>	<u>105,060</u>	<u>108,220</u>	<u>115,490</u>
<u>ROUTINE/PERIODIC MAINTENANCE</u>					
58001	PERIODIC MAINTENANCE		12,300		
	ROUTINE/PERIODIC MAINTENANCE		<u>12,300</u>		
<u>CAPITAL OUTLAY</u>					
61508	FACILITY IMPROVEMENTS	90,000			
	CAPITAL OUTLAY	<u>90,000</u>			
<u>TRANSFERS TO OTHER FUNDS</u>					
59409	TRANSFERS TO OTHER FUNDS		94,390	40,370	
	TRANSFERS TO OTHER FUNDS		<u>94,390</u>	<u>40,370</u>	
TOTAL APPROPRIATIONS		<u>1,595,740</u>	<u>1,693,660</u>	<u>1,828,350</u>	<u>1,929,770</u>
NET OF REVENUES/APPROPRIATIONS - FUND 03		<u>623,250</u>	<u>419,470</u>	<u>523,120</u>	<u>645,320</u>
	BEGINNING FUND BALANCE	663,060	1,286,270	1,705,690	2,228,810
	ENDING FUND BALANCE	1,286,310	1,705,740	2,228,810	2,874,130

BUDGET BY FUND – LIABILITY INSURANCE FUND

PRINCIPAL RESPONSIBILITIES

LIABILITY INSURANCE FUND – Real estate taxes are levied in this fund to pay for and administer the District’s required insurance coverage. The insurance coverage includes public officials’ liability, general liability, property, workers’ compensation, unemployment insurance, employment practices, pollution and other coverage. Taxes are also levied in this fund to pay for and administer the District’s risk management program. The District employs a full-time Risk Manager to administer and train staff on the District’s safety and risk policies and procedures. The Manager’s salary and the related safety expenses are charged to this fund. The Park District is a member of the Park District Risk Management Agency (PDRMA), a self-insurance pool for park districts and municipalities in Illinois. Currently, there are more than 145 districts and municipalities participating in the pool.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

Budget Line Item	Position	FYE2017 Budget	FYE2016 Actual	FYE2015 Actual	FYE2014 Actual
040100170501	RISK MANAGER	1	1	1	1
Grand Total		1	1	1	1

2015-16 ACCOMPLISHMENTS

- Implemented required monthly training program online through PDRMA’s website for all full-time staff.
- Began design phase of new website which will include public reporting feature to encourage responsible reporting of safety concerns and undesirable activities throughout the District.
- Began participating in the Champaign County Emergency Management Agency monthly meetings.

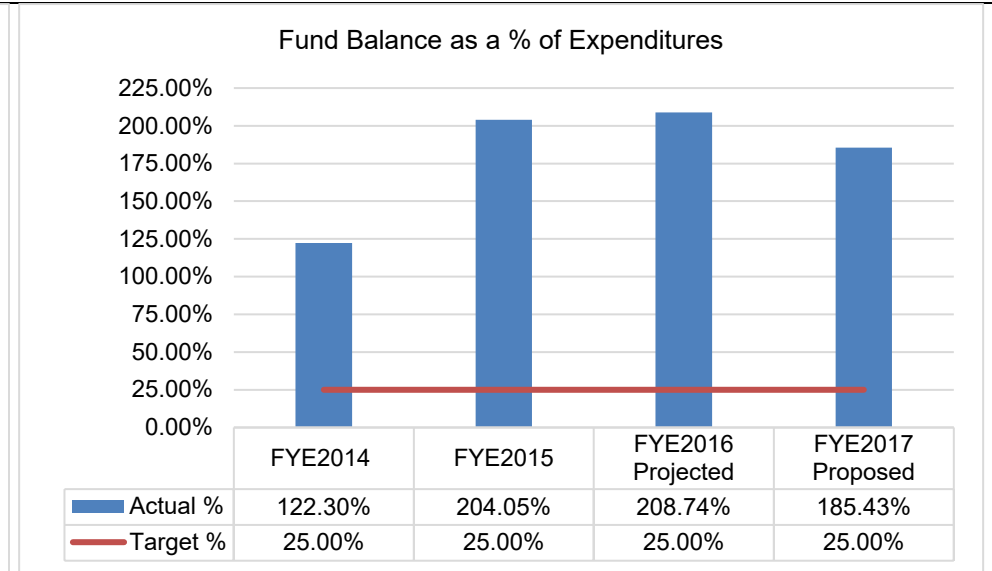
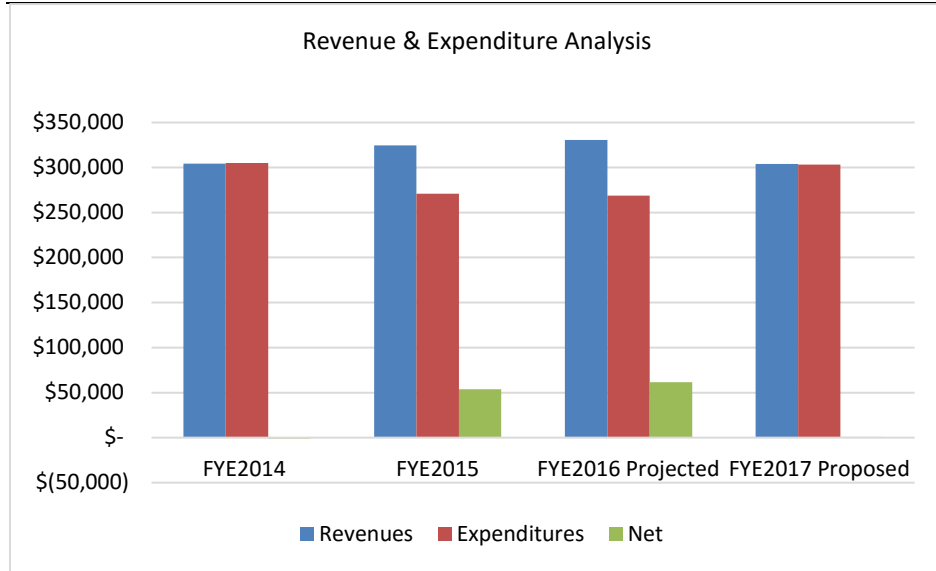
2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Enhance the safety and security in each park and facility so all patrons feel safe.

BUDGET BY FUND – LIABILITY INSURANCE FUND



PERFORMANCE INDICATORS

	FYE2013	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 3.51	\$ 3.66	\$ 3.20	\$ 3.18	\$ 3.59

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 04 LIABILITY INSURANCE</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	302,520	319,530	324,640	302,300
	CHARGE FOR SERVICE REVENUE	1,270	4,040	3,760	500
	INTEREST INCOME	420	810	1,310	1,200
	SPECIAL RECEIPTS			750	
	TOTAL ESTIMATED REVENUES	304,210	324,380	330,460	304,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	46,060	40,040	41,580	43,840
	FRINGE BENEFITS	11,780	8,070	8,710	8,810
	CONTRACTUAL	10,480	10,620	13,160	10,150
	COMMODITIES/SUPPLIES	5,740	1,020	12,090	7,900
	INSURANCE	190,050	188,550	174,280	197,480
	CAPITAL OUTLAY	40,920	22,500	19,110	35,000
	TOTAL APPROPRIATIONS	305,030	270,800	268,930	303,180
	NET OF REVENUES/APPROPRIATIONS - FUND 04	(820)	53,580	61,530	820
	BEGINNING FUND BALANCE	499,830	498,980	552,560	614,090
	ENDING FUND BALANCE	499,010	552,560	614,090	614,910

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>PROPERTY TAX REVENUE</u>					
41010	PROPERTY TAXES	302,520	319,530	324,640	302,300
	PROPERTY TAX REVENUE	302,520	319,530	324,640	302,300
<u>CHARGE FOR SERVICE REVENUE</u>					
49115	PROGRAM INCOME	1,270	4,040	3,760	500
	CHARGE FOR SERVICE REVENUE	1,270	4,040	3,760	500
<u>INTEREST INCOME</u>					
43030	INTEREST	420	810	1,310	1,200
	INTEREST INCOME	420	810	1,310	1,200
<u>SPECIAL RECEIPTS</u>					
47200	GRANT PROCEEDS			750	
	SPECIAL RECEIPTS			750	
TOTAL ESTIMATED REVENUES		304,210	324,380	330,460	304,000
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
70501	MANAGERS/SUPERVISORS	990	40,040	41,580	43,840
71001	PROGRAM/FACILITY DIR	42,500			
81503	PT GENERAL STAFF	2,570			
	SALARIES AND WAGES	46,060	40,040	41,580	43,840
<u>FRINGE BENEFITS</u>					
53132	DENTAL INSURANCE			180	350
53133	MEDICAL HEALTH INSURANCE	11,710	7,500	7,620	7,470
53134	LIFE INSURANCE			70	150
83003	ALLOWANCES/REIMBURSEMENTS	70	570	840	840
	FRINGE BENEFITS	11,780	8,070	8,710	8,810
<u>CONTRACTUAL</u>					
54207	STAFF TRAINING	680	1,110	2,360	3,040
54209	CONFERENCE AND TRAVEL			870	1,200
54255	LICENSE AND FEES	970	1,190	3,660	1,370
54281	CONTRACTUAL PERSONNEL	8,830	8,320	6,270	4,540
	CONTRACTUAL	10,480	10,620	13,160	10,150

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>COMMODITIES/SUPPLIES</u>					
55307	BOOKS AND MANUSCRIPTS		430	1,380	1,400
55309	SAFETY SUPPLIES	5,740	350	10,710	6,500
55350	RECREATION/PROGRAM SUPPLIES		240		
	COMMODITIES/SUPPLIES	5,740	1,020	12,090	7,900
<u>INSURANCE</u>					
57131	WORKERS COMPENSATION	74,810	74,060	64,580	69,720
57137	UNEMPLOYMENT PREMIUM	9,470	11,570	12,630	10,000
57220	LIABILITY INSURANCE	33,850	28,880	26,100	33,060
57222	EMPLOYMENT PRACTICES	11,290	12,300	12,280	15,700
57224	PROPERTY INSURANCE	60,630	61,740	58,690	69,000
	INSURANCE	190,050	188,550	174,280	197,480
<u>CAPITAL OUTLAY</u>					
61515	REPAIR PROJECTS AND EQUIPMENT	40,920	22,500	19,110	35,000
	CAPITAL OUTLAY	40,920	22,500	19,110	35,000
TOTAL APPROPRIATIONS		305,030	270,800	268,930	303,180
NET OF REVENUES/APPROPRIATIONS - FUND 04		(820)	53,580	61,530	820
	BEGINNING FUND BALANCE	499,830	498,980	552,560	614,090
	ENDING FUND BALANCE	499,010	552,560	614,090	614,910

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BUDGET BY FUND – ILLINOIS MUNICIPAL RETIREMENT FUND

PRINCIPAL RESPONSIBILITIES

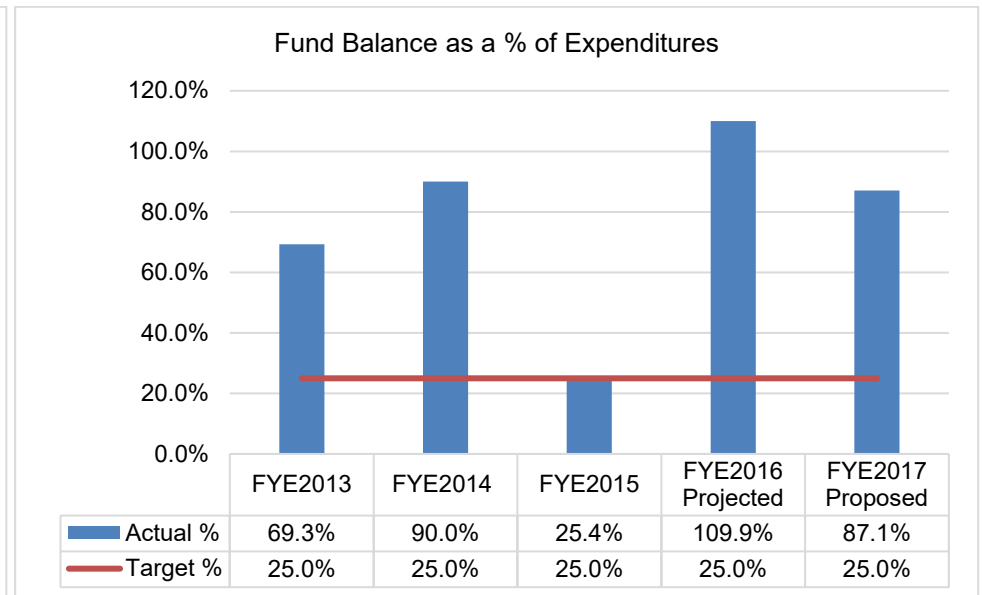
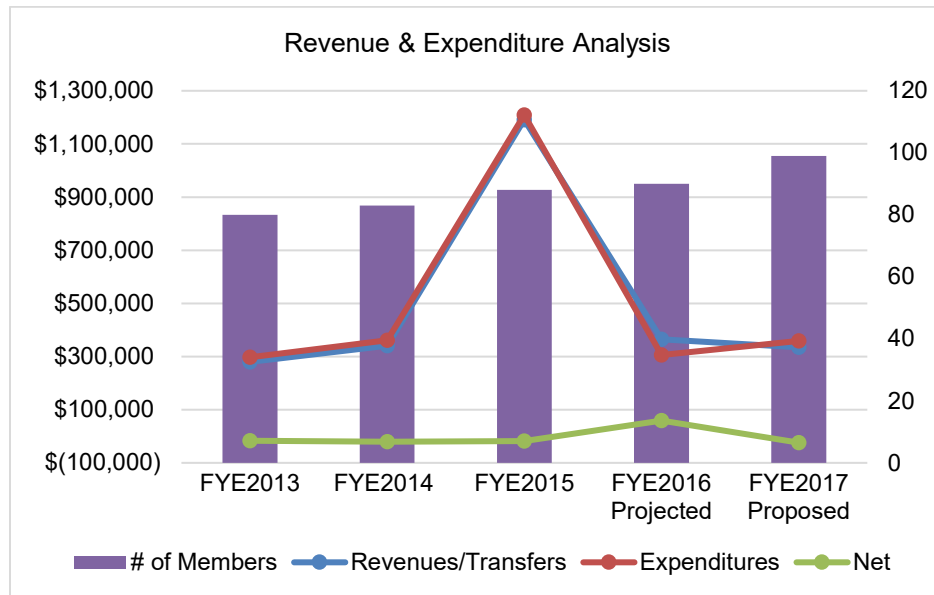
ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – accounts for the expenditures related to the District’s portion of the pension contribution paid for eligible District employees. To be eligible to participate in the plan, an employee must work 1,000 hours during the year in one position. As set by statute, eligible Regular plan members are required to contribute 4.50 percent of their annual covered salary. The employer annual required contribution rate for calendar year 2015 was 9.62 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

2015-16 ACCOMPLISHMENTS

- Filed monthly wage reporting in a timely manner as required.
- IMRF employer contribution rate decreased from 9.62% to 8.83% effective January 1, 2016.
- Completed necessary documentation as a result of a random audit conducted by IMRF in May 2015.
- Processed IMRF adjustments back to 2008 for taxable fringe benefits reported to IMRF as earnings in error.

2016-17 GOALS

- Prepare for the implementation of Governmental Accounting Standards Board Statement No. 68 (GASB68) which goes into effect for FYE2016.
- Continue to monitor reporting of members to verify accuracy of earnings being reported to IMRF.



The FYE2015 actual expenditures included an additional one-time payments for unfunded liability at this time, which did not recur in subsequent years.

BUDGET BY FUND – ILLINOIS MUNICIPAL RETIREMENT FUND

REGULAR IMRF CONTRIBUTION RATE HISTORY (BASED ON CALENDAR YEAR)

	2011	2012	2013	2014	2015	2016	2017
MEMBER CONTRIBUTIONS							
Retirement tax deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
EMPLOYER CONTRIBUTIONS							
Normal Cost	7.58%	7.58%	7.75%	7.60%	7.30%	6.59%	6.40%
Funding Adjustment	0.83%	1.84%	2.84%	2.07%	1.40%	1.37%	0.97%
Net Retirement Rate	9.39%	9.42%	10.23%	9.67%	8.70%	7.96%	7.37%
OTHER PROGRAM BENEFITS							
Death	0.12%	0.13%	0.16%	0.16%	0.19%	0.11%	0.11%
Disability	0.15%	0.13%	0.11%	0.11%	0.11%	0.14%	0.12%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	10.23%	10.30%	11.12%	10.56%	9.62%	8.83%	8.22%
% Change From Prior Year	10.00%	0.68%	7.96%	-5.04%	-8.90%	-8.21%	-6.91%

Despite an estimated investment return of .32% (target is 7.5%) for calendar year 2015 as reported by IMRF, the District has continued to see a decline in the annual employer contribution rate since 2013. This is attributable to several factors. First, calendar year 2013 experienced a significant return on investment of approximately 20%. The gains/losses are spread over a five-year period, therefore the rates for future years has continued to decline. In addition, a lump sum contribution of \$859,160 was made in December 2014 and applied to the unfunded liability that existed at December 2013. Second, as our eligible members have increased, the majority of those employees have not worked for an IMRF employer in the past, and as such are falling into the Tier II benefit category. Unlike Tier I employees that become vested in the plan within 8 years, Tier II employees take 10 years, and the age that they are eligible to retire is also greater.

The District has a number of eligible employees nearing retirement age, therefore we may see an increase in annual IMRF expenditures from the Tier 1 employees as the advanced payment may be a factor as it has been in prior years. The advanced payment is based on a salary increase greater than the CPI or 5%, whichever is greater over the last 48 month period. With the Tier 1 employees, the vacation payout often triggers this payment due to the increase in their final check, however it is best to not spread out the vacation payout over a period of time as that would negatively spike the employee's earnings and thus an increase to the advanced payment above and beyond the normal cost. During FYE2015, the District had one instance of this occur, resulting in an additional \$11,134 lump sum payment, however no such payment recurred during FYE2016.

The District has a number of employees who are eligible to retire in FYE2017. This would impact the funding adjustment as well various factors such as life expectancy, which plan the employee is in, how long they contributed, etc. It is important to note that the IMRF's actuarial calculation does take this into consideration when determining the IMRF contribution rate, therefore the District should only see minor adjustments. This normally is a factor due to accumulation of vacation time that is paid out on the final check, which is included in the IMRF benefit calculation for Tier 1 employees.

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 06 IMRF FUND</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	340,830	365,980	364,520	334,170
	INTEREST INCOME	100	340	610	650
	TRANSFERS FROM OTHER FUNDS		825,000		
	TOTAL ESTIMATED REVENUES	340,930	1,191,320	365,130	334,820
<u>APPROPRIATIONS</u>					
	FRINGE BENEFITS	361,040	1,209,250	306,150	358,770
	TOTAL APPROPRIATIONS	361,040	1,209,250	306,150	358,770
	NET OF REVENUES/APPROPRIATIONS - FUND 06	(20,110)	(17,930)	58,980	(23,950)
	BEGINNING FUND BALANCE	344,910	324,820	306,860	365,840
	ENDING FUND BALANCE	324,800	306,890	365,840	341,890

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BUDGET BY FUND – AUDIT

PRINCIPAL RESPONSIBILITIES

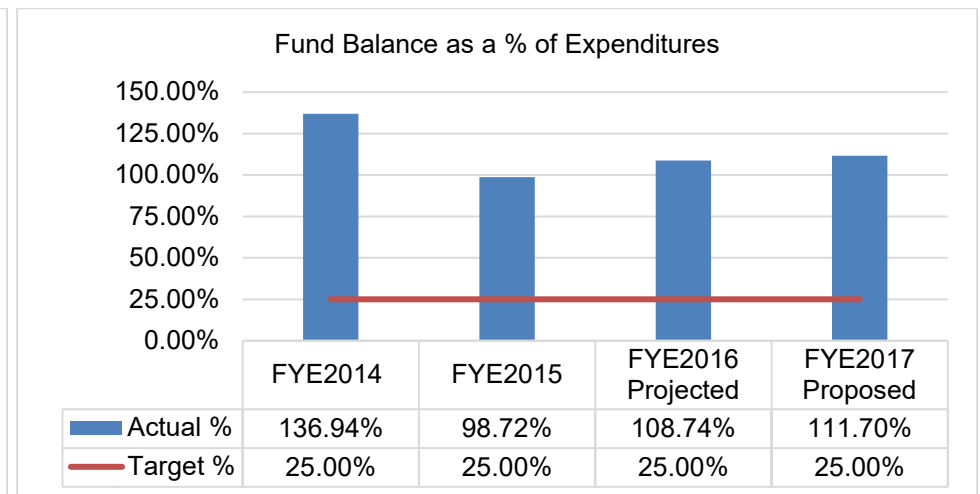
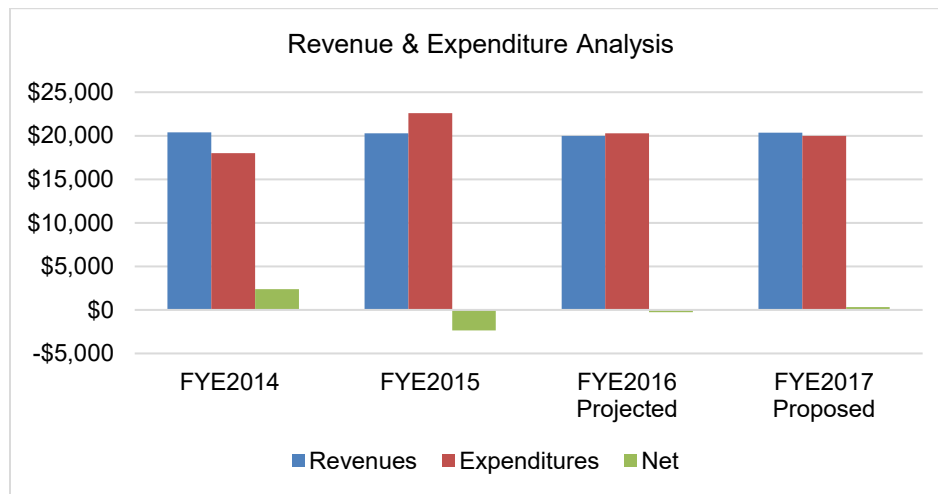
AUDIT – accounts for auditing expenditures related to the District’s annual financial audit, which is mandated by state statute (50 ILCS 310/9), as well as grant audits as required by written grant agreement. FYE2015 was the final year of a three-year auditing contract with Martin, Hood, Friese & Associates, LLC. FYE2016 forward includes the fees under a new three-year auditing engagement with CliftonLarsonAllen at comparable expenditures to prior years. Property taxes are levied to provide resources for this annual expenditure.

2015-16 ACCOMPLISHMENTS

- Awarded the Government Finance Officers’ Association for the Comprehensive Annual Financial Report (CAFR) Award for FYE April 30, 2015.
- Received an unqualified audit opinion on the annual financial audit for 2014-2015 was unqualified, which is the best you can receive.
- Completed annual financial audit ahead of October deadline and filed all applicable annual reports.
- Projected fund balance at April 30, 2016 is \$22,030 or 108.74% of actual expenditures, target is 25%.

2016-17 GOALS

- Fiscal Year 2016-17 includes annual financial audit.
- Obtain CAFR Award through GFOA for FYE2016.
- Complete financial audit and file all annual reports as required before deadlines.



PERFORMANCE INDICATORS

	FYE2013	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 0.25	\$ 0.22	\$ 0.27	\$ 0.24	\$ 0.24

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 08 AUDIT FUND</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	20,390	20,240	19,940	20,280
	INTEREST INCOME	10	20	40	60
	TOTAL ESTIMATED REVENUES	<u>20,400</u>	<u>20,260</u>	<u>19,980</u>	<u>20,340</u>
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	<u>18,000</u>	<u>22,600</u>	<u>20,260</u>	<u>20,000</u>
	TOTAL APPROPRIATIONS	<u>18,000</u>	<u>22,600</u>	<u>20,260</u>	<u>20,000</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 08	<u>2,400</u>	<u>(2,340)</u>	<u>(280)</u>	<u>340</u>
	BEGINNING FUND BALANCE	22,250	24,650	22,310	22,030
	ENDING FUND BALANCE	24,650	22,310	22,030	22,370

BUDGET BY FUND – ACTIVITY FUND

PRINCIPAL RESPONSIBILITIES

ACTIVITY FUND – Special monies from PDRMA awards, vending machines and Adopt-A-Park groups are accounted for in the Activity Fund. The District administers these accounts, and they are audited along with the other District funds. Each affiliated group is responsible for its own budget, but administration and check writing are handled by Park District staff. There are no budgeted staff for this fund.

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 11 ACTIVITY AND AFFILIATES FUND</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	11,020	7,130	4,900	4,700
	INTEREST INCOME	20	70	70	80
	SPECIAL RECEIPTS	15,190	390	4,300	4,450
	TOTAL ESTIMATED REVENUES	26,230	7,590	9,270	9,230
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	3,450	510		
	COMMODITIES/SUPPLIES	16,900	14,010	8,640	9,150
	TOTAL APPROPRIATIONS	20,350	14,520	8,640	9,150
	NET OF REVENUES/APPROPRIATIONS - FUND 11	5,880	(6,930)	630	80
	BEGINNING FUND BALANCE	1,450			630
	FUND BALANCE ADJUSTMENTS	(7,330)	6,930		
	ENDING FUND BALANCE			630	710

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>CHARGE FOR SERVICE REVENUE</u>					
48120	VENDING MACHINE SALES	3,640	3,680	4,770	4,200
49115	PROGRAM FEES	7,380	3,450	130	500
	CHARGE FOR SERVICE REVENUE	11,020	7,130	4,900	4,700
<u>INTEREST INCOME</u>					
43030	INTEREST	20	70	70	80
	INTEREST INCOME	20	70	70	80
<u>SPECIAL RECEIPTS</u>					
46150	SPECIAL RECEIPTS			4,080	3,950
46160	OTHER REIMBURSEMENTS	15,190	390	220	500
	SPECIAL RECEIPTS	15,190	390	4,300	4,450
TOTAL ESTIMATED REVENUES		26,230	7,590	9,270	9,230
<u>APPROPRIATIONS</u>					
<u>CONTRACTUAL</u>					
54250	EQUIPMENT RENTAL	90	160		
54280	OTHER CONTRACTUAL SERVICES	2,610			
54281	CONTRACTUAL PERSONNEL	750	350		
	CONTRACTUAL	3,450	510		
<u>COMMODITIES/SUPPLIES</u>					
55301	OFFICE SUPPLIES	10		90	
55309	SAFETY SUPPLIES	3,340			3,000
55315	STAFF UNIFORMS	760			
55348	FLOWERS AND CARDS	160	690	80	200
55349	PLAQUES, AWARDS AND PRIZES	1,730	1,480	2,760	2,500
55350	RECREATION/PROGRAM SUPPLIES	7,640	3,570	2,880	170
55354	FOOD SUPPLIES	3,260	8,270	2,830	3,280
	COMMODITIES/SUPPLIES	16,900	14,010	8,640	9,150
TOTAL APPROPRIATIONS		20,350	14,520	8,640	9,150
NET OF REVENUES/APPROPRIATIONS - FUND 11		5,880	(6,930)	630	80
	BEGINNING FUND BALANCE	1,450			630
	FUND BALANCE ADJUSTMENTS	(7,330)	6,930		

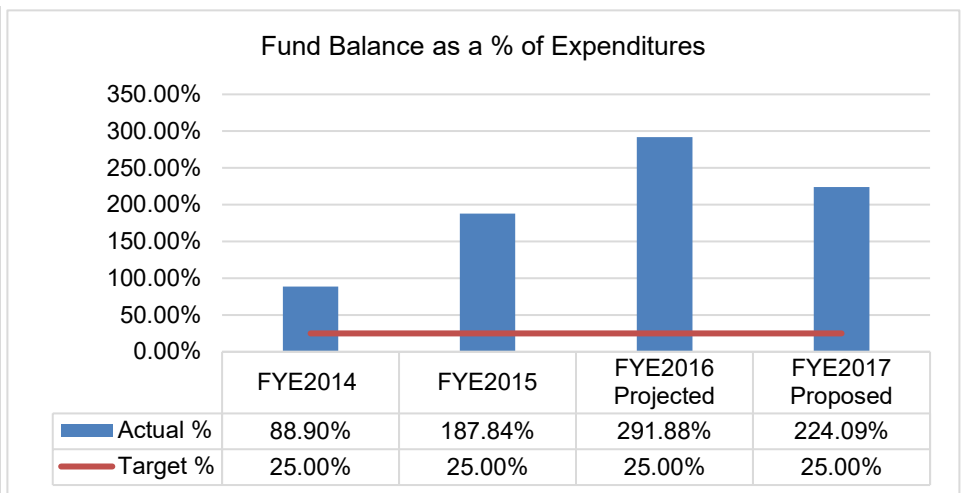
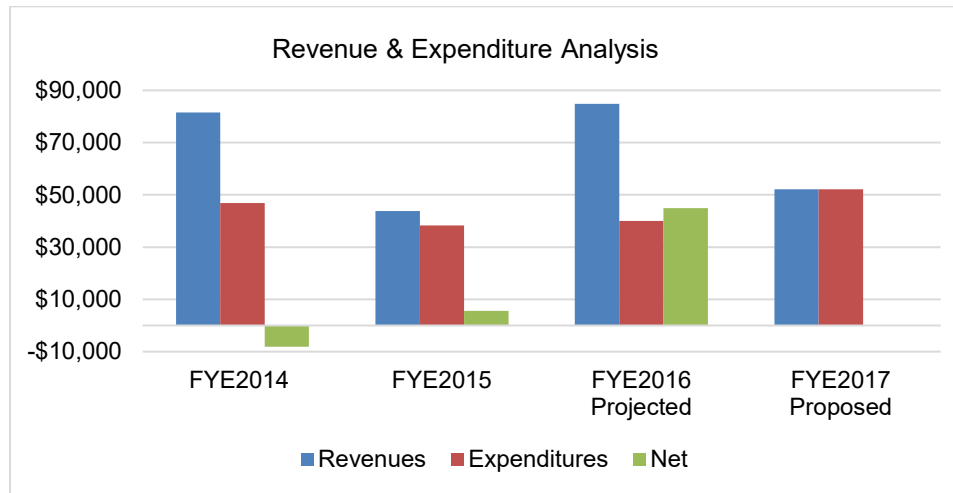
ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
	ENDING FUND BALANCE			630	710

BUDGET BY FUND – SPECIAL DONATIONS FUND

PRINCIPAL RESPONSIBILITIES

SPECIAL DONATIONS FUND – This fund is used to track funds available for scholarships towards District programming. Those eligible for scholarships must complete an application and funds are distributed based on several criteria as well as available funding. There are no budgeted staff for this fund. Revenues in FYE2016 exceeded budget due to a \$25,000 donation received as a result of the Champaign Parks Foundation car raffle solicitation. The District also received \$15,000 from Midland Bank for scholarships, as well as \$2,000 from Ameren. Staff projected revenues to be consistent with prior years, excluding the unexpected inflow of funds for FYE2016. As always, if revenues are below projected, then less scholarships would be awarded. The process for awarding scholarships was modified in FYE2016 allowing the participant of funds to decide to use 100% of their allotment at once, or allocate the scholarship funds evenly over programs selected. In the past scholarships were awarded, however participants may not have had the funds available to pay for their portion. With this change, there was a higher utilization of funds awarded than in prior years.



The total scholarship funds available at April 30, 2016 for the next fiscal year are comprised as follows:

- Champaign-Urbana Special Recreation – 10%
- Douglass Daycamp and Swim Lessons – 18%
- General Scholarships – 72%

PERFORMANCE INDICATORS

	FYE2013	FYE2014	FYE2015	FYE2016 PROJECTED	FYE2017 PROPOSED
OPERATING EXPENDITURES PER CAPITA	\$ 0.43	\$ 0.48	\$ 0.62	\$ 0.62	\$ 0.62
% OF REVENUES USED	78.4%	57.4%	87.3%	47.1%	100.0%

Operating expenditures per capita for this fund fluctuate based on the funds available or expected to be available for the following year.

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 12 SPECIAL DONATIONS FUND</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	17,410	2,220	3,020	2,100
	CONTRIBUTIONS/SPONSORSHIPS	64,100	41,480	85,330	50,000
	INTEREST INCOME	20	90	110	120
	TOTAL ESTIMATED REVENUES	81,530	43,790	88,460	52,220
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	46,820	38,250	41,180	52,100
	TOTAL APPROPRIATIONS	46,820	38,250	41,180	52,100
	NET OF REVENUES/APPROPRIATIONS - FUND 12	34,710	5,540	47,280	120
	BEGINNING FUND BALANCE	31,600	66,310	71,860	119,140
	ENDING FUND BALANCE	66,310	71,850	119,140	119,260

BUDGET BY FUND – SOCIAL SECURITY FUND

PRINCIPAL RESPONSIBILITIES

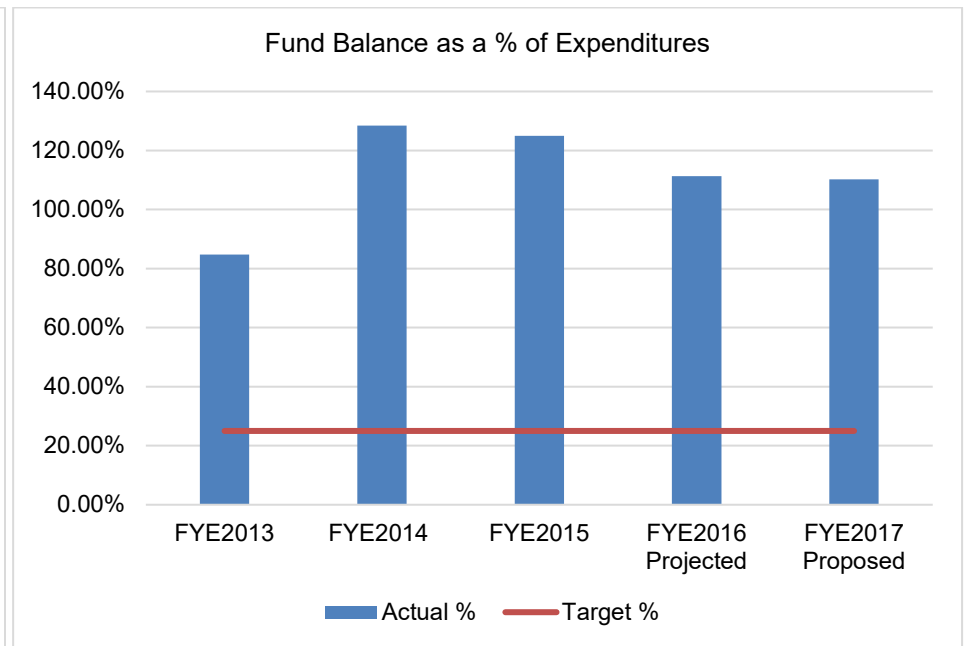
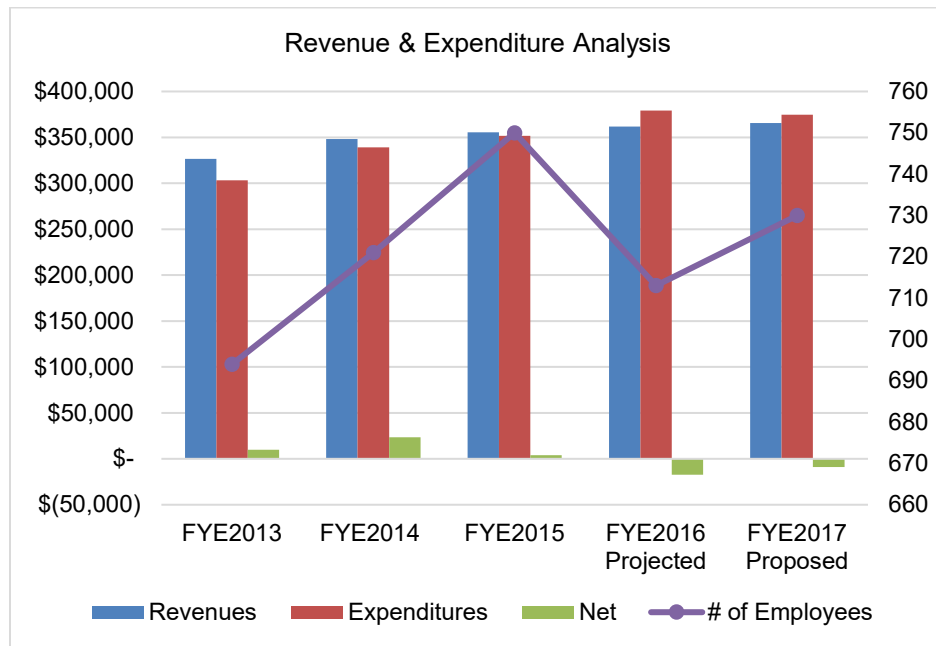
SOCIAL SECURITY FUND – accounts for expenditures related to the District’s portion of the Social Security and Medicare payroll taxes on all taxable wages paid for employees. The current rates are 6.20% for Social Security and 1.45% for Medicare. Champaign-Urbana Special Recreation’s portion of expenditures are transferred to the CUSR fund and paid out of property tax dollars. The remaining expenditures are paid with real estate taxes that are levied specifically for this fund.

2015-16 ACCOMPLISHMENTS

- Filed quarterly wage reporting in a timely manner as required.
- Paid all payroll taxes in a timely manner as required.

2016-17 GOALS

- Continue to levy less than required to cover expenditures in future years to utilize the surplus fund balance that exists.



BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 14 SOCIAL SECURITY FUND</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	348,020	355,000	361,210	365,100
	INTEREST INCOME	130	470	590	600
	TOTAL ESTIMATED REVENUES	<u>348,150</u>	<u>355,470</u>	<u>361,800</u>	<u>365,700</u>
<u>APPROPRIATIONS</u>					
	FRINGE BENEFITS	<u>339,100</u>	<u>351,650</u>	<u>363,630</u>	<u>374,610</u>
	TOTAL APPROPRIATIONS	<u>339,100</u>	<u>351,650</u>	<u>363,630</u>	<u>374,610</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 14	<u>9,050</u>	<u>3,820</u>	<u>(1,830)</u>	<u>(8,910)</u>
	BEGINNING FUND BALANCE	426,540	435,600	439,410	437,580
	ENDING FUND BALANCE	435,590	439,420	437,580	428,670

BUDGET BY FUND – SPECIAL RECREATION FUND

PRINCIPAL RESPONSIBILITIES

SPECIAL RECREATION FUND – Real estate taxes are levied for this fund to help provide for the operation of the C-U Special Recreation program. Monies from the Urbana Park District real estate tax levy are also placed here. The District is the administrative agency for the program. Both Districts set aside .0175 of the .04 tax rate for ADA expenditures, whereas the remaining .0225 is used for operating activities. Both Districts levy at a maximum tax rate of .04.

CHAMPAIGN-URBANA SPECIAL RECREATION (CUSR) - serves people of varying ages and disabilities by providing recreational programs, which enhance the quality of life for both Urbana and Champaign residents. CUSR is governed by a four-member board composed of District and Urbana Park District staff with input from the Special Recreation Advisory Committee.

Program areas include facilitating programs that promote the acquisition of skills, awareness of resources, appreciation of leisure, time management and planning, and normalized age-appropriate development of benefits of recreation and leisure. The program also advocates and assists full accessibility and inclusion of people of all ages and abilities into community opportunities.

Responsibilities include afterschool programs; basic living skills; leisure education; creative classes; dances; specialized, transitional, and inclusion programs; special events; Special Olympics (bowling, basketball, volleyball, bocce, softball, track and field, and power lifting); sports; summer camps; and trips.

EMPLOYEES FUNDED BY SPECIAL RECREATION FUND – POSITIONS AND NUMBERS (FT1 AND FT2)

Position	Positions			
	FYE2017 Budget	FYE2016 Actual	FYE2015 Actual	FYE2014 Actual
PROGRAM MANAGER	1	1	1	1
RECEPTIONIST (FT2 in 2015 and prior year)	1	1	1	1
PROGRAM COORDINATOR	3	2	3	3
PROGRAM COORDINATOR (VACANT)	0	1	0	0
Total	5	5	5	5

2015-16 Accomplishments

- Scheduled Adaptive game opportunities.
- Re-establishing partnerships within community
- Inclusion training and process established.
- Increased number of inclusion services throughout District
- Adapted more programs to accommodate persons with disabilities.

2016-17 GOALS

Welcome more participants into CUSR programs and activities

OBJECTIVES:

- Create 1st time opportunities
- Utilize CPD/UPD resources to broaden reach
- Remove stigma of Special Recreation
- Increase utilization of Inclusion Services
- Create a marketing plan

BUDGET BY FUND – SPECIAL RECREATION FUND

Cultivate excellence in customer service where participants and staff thrive

OBJECTIVES:

- Update training process
- Create standards for customer service
- Identify CUSR needs for staff, Interns and volunteers
- Identify values and integrate them into CUSR culture
- Reduce staff turnover and volunteer burnout

Position for future growth by establishing a solid foundation of business operations

OBJECTIVES:

- Identify core programming
- Create revenue policy with philosophy on fundraising and grants
- Conduct affordability review; address service vs. business balance
- Create transportation policy
- Establish ongoing review and implementation of Strategic Plan

Create new community connections and strengthen current connections

OBJECTIVES:

- Lead advisory committee and utilize feedback
- Identify new community partners and collaborations
- Create Matrix team
- Strengthen connection with families and school Districts

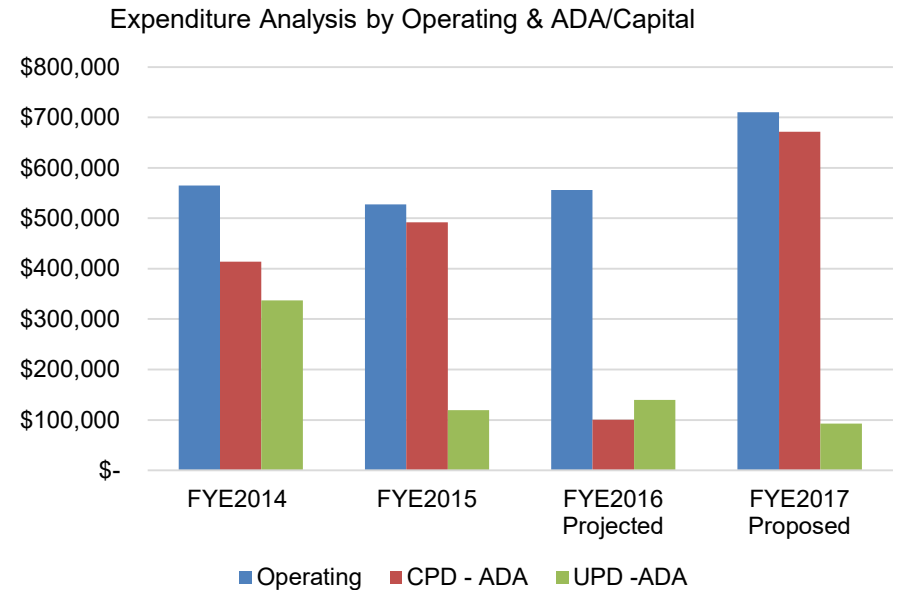
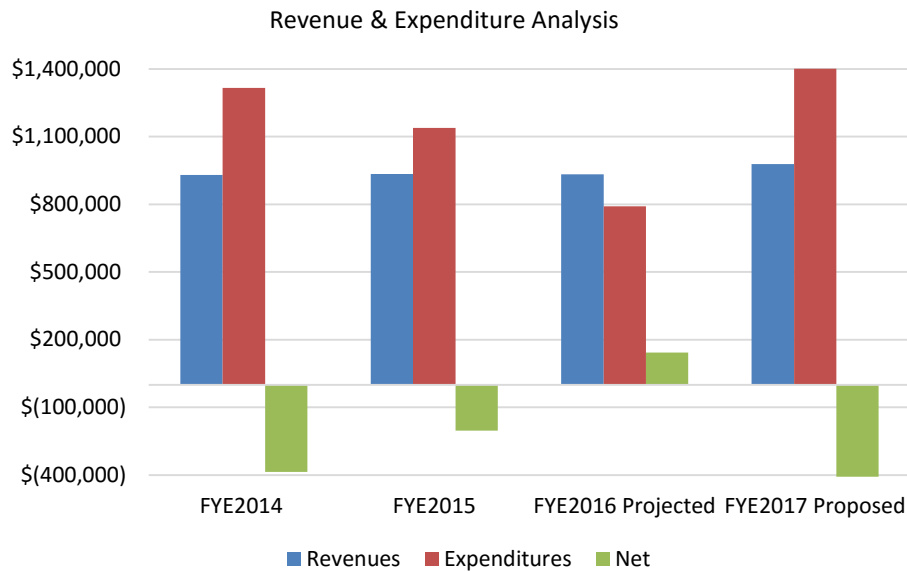
Diversify programming and improve participants' experiences

OBJECTIVES:

- Explore options for a dedicated CUSR Facility
- Expand Urbana programming
- Begin Pre-K programming
- Expand sports programming
- Begin Monday thru Friday adult programming
- Complete ADA plan

Deficits in each fiscal year are directly related to ADA capital projects that were in progress/completed during that year. These expenditures, while exceeding current year revenues utilized appropriated fund balances for specific projects noted. The increase in the CPD-ADA capital is due to the Hessel Park project phases 1-3. Phase 1 was started in FYE2016 and not completed, therefore \$200,000 has been re-appropriated from fund balance in FYE2017 budget. Phase 2 of \$200,000 was planned for, and Phase 3, originally planned for FYE2018 was moved up to utilize excess funds. A total of \$600,000 is included in FYE2017 capital for CPD-ADA. For more details please refer to the Capital and Debt section of this document, specifically the Capital Improvement Plan document.

BUDGET BY FUND – SPECIAL RECREATION FUND



As this fund is a joint program with Urbana Park District, the following table displays the ending fund balance by fiscal year between the two Districts. The Urbana Park District had set aside a reserve related to the Presence Hospital property tax exemption in past years. In FYE2016, Urbana Park District Staff directed the District to clear out that reserve and roll the balance into the UPD-ADA line item, which was completed by April 30, 2016. No other restrictions were established.

Fund Balance, Ending	FYE2014	FYE2015	FYE2016 Projected	FYE2017
Operating	\$ 940,782	\$ 992,392	\$ 1,015,950	\$ 919,120
ADA	1,165,468	910,008	1,028,941	628,941
	\$ 2,106,250	\$ 1,902,400	\$ 2,044,890	\$ 1,548,060
Ending Balance ADA Comprised of:				
CPD-ADA	\$ 1,076,392	\$ 847,097	\$ 1,013,933	\$ 613,933
UPD-ADA	83,323	57,158	15,007	15,007
UPD-ADA Presence	5,753	5,753	-	-
	\$ 1,165,468	\$ 910,008	\$ 1,028,941	\$ 628,941

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 15 SPECIAL RECREATION FUND</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	820,900	816,620	820,540	832,960
	CHARGE FOR SERVICE REVENUE	100,060	111,960	104,460	139,470
	CONTRIBUTIONS/SPONSORSHIPS		1,500	150	900
	INTEREST INCOME	2,340	2,970	5,760	5,800
	SPECIAL RECEIPTS	7,120	1,940	2,200	300
	TOTAL ESTIMATED REVENUES	930,420	934,990	933,110	979,430
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	333,390	343,910	354,660	447,860
	FRINGE BENEFITS	70,840	73,760	72,280	89,000
	CONTRACTUAL	117,120	65,190	82,290	110,510
	COMMODITIES/SUPPLIES	29,730	28,770	27,070	46,700
	UTILITIES	5,050	6,160	6,000	6,320
	INSURANCE	9,120	10,030	8,280	10,000
	CAPITAL OUTLAY	751,010	611,020	240,060	764,570
	TOTAL APPROPRIATIONS	1,316,260	1,138,840	790,640	1,474,960
	NET OF REVENUES/APPROPRIATIONS - FUND 15	(385,840)	(203,850)	142,470	(495,530)
	BEGINNING FUND BALANCE	2,492,090	2,106,230	1,902,430	2,044,900
	ENDING FUND BALANCE	2,106,250	1,902,380	2,044,900	1,549,370

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>ESTIMATED REVENUES</u>					
<u>PROPERTY TAX REVENUE</u>					
41010	PROPERTY TAXES - CPD OPERATING	820,900	316,860	318,430	323,980
41011	PROPERTY TAXES - CPD IMRF/FICA		24,650	24,960	24,950
41012	PROPERTY TAXES - UPD OPERATING		94,820	93,300	94,510
41013	PROPERTY TAXES - UPD IMRF/FICA		24,730	24,860	24,950
41014	PROPERTY TAXES - UPD ADA		92,980	91,910	92,920
41015	PROPERTY TAXES - CPD ADA		262,580	267,080	271,650
	PROPERTY TAX REVENUE	820,900	816,620	820,540	832,960
<u>CHARGE FOR SERVICE REVENUE</u>					
49115	PROGRAM FEES	100,060	111,960	104,460	139,470
	CHARGE FOR SERVICE REVENUE	100,060	111,960	104,460	139,470
<u>CONTRIBUTIONS/SPONSORSHIPS</u>					
47100	SPONSORSHIPS		1,500	150	900
	CONTRIBUTIONS/SPONSORSHIPS		1,500	150	900
<u>INTEREST INCOME</u>					
43030	INTEREST	2,340	2,970	5,760	5,800
	INTEREST INCOME	2,340	2,970	5,760	5,800
<u>SPECIAL RECEIPTS</u>					
44100	FACILITY RENTAL	240	140	(60)	
46150	SPECIAL RECEIPTS	4,220	400	1,200	300
47200	GRANT PROCEEDS	2,660	1,400	1,060	
	SPECIAL RECEIPTS	7,120	1,940	2,200	300
TOTAL ESTIMATED REVENUES		930,420	934,990	933,110	979,430
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
70301	OFFICE STAFF/SUPPORT			22,320	31,200
70501	MANAGERS/SUPERVISORS	55,020	47,350	46,180	47,160
71001	PROGRAM/FACILITY DIRECTOR	94,190	103,630	95,890	111,620
80303	PT OFFICE STAFF/SUPPORT	35,820	31,170	8,520	7,500
80903	PT BUILDING SERVICE WORKER	3,720	3,670	3,720	3,750
81003	PT PROGRAM DIRECTOR/SUPERVISOR	17,140	16,120	14,590	25,280
81403	INSTRUCTORS/OVERNIGHT STAFF	3,600	4,010	4,790	5,790
81503	PT GENERAL STAFF	25,380	40,570	53,290	58,500

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>SALARIES AND WAGES</u>					
81703	PT DAY CAMP STAFF/LIFE GUARD	97,980	97,320	105,100	156,760
81903	PT BUILDING/PARK OPENER			260	300
82103	ADA STAFF	540	70		
	SALARIES AND WAGES	<u>333,390</u>	<u>343,910</u>	<u>354,660</u>	<u>447,860</u>
<u>FRINGE BENEFITS</u>					
53132	DENTAL INSURANCE	1,100	810	890	1,050
53133	MEDICAL HEALTH INSURANCE	23,160	22,750	20,850	33,410
53134	LIFE INSURANCE	470	470	480	630
53135	IMRF PAYMENTS	19,200	19,030	16,820	16,750
53136	FICA PAYMENTS	24,420	25,960	27,390	33,000
53137	EMPLOYEE ASSISTANCE PROGRAM	260	140	120	160
83003	ALLOWANCES/REIMBURSEMENTS	2,230	4,600	5,730	4,000
	FRINGE BENEFITS	<u>70,840</u>	<u>73,760</u>	<u>72,280</u>	<u>89,000</u>
<u>CONTRACTUAL</u>					
54201	POSTAGE AND MAILING	1,590	1,430	2,150	1,700
54202	PRINTING AND DUPLICATING	7,390	5,810	5,730	5,940
54204	STAFF MEETING	680	590	540	800
54205	LEGAL PUBLICATIONS/NOTICES	220		650	
54206	ADVERTISING/PUBLICITY	310	110	600	8,500
54207	STAFF TRAINING	1,280	950	2,170	3,020
54208	MEMBERSHIPS, DUES AND FEES	2,070	1,420	2,090	5,980
54209	CONFERENCE AND TRAVEL	4,730	4,800	1,470	4,320
54215	PROFESSIONAL FEES	100		5,700	1,250
54236	AUTO ALLOWANCE	1,150	1,290	1,510	1,440
54241	VEHICLE REPAIR		290	1,080	2,000
54245	BUILDING REPAIR	1,040	210	160	200
54250	EQUIPMENT RENTAL	410	540	320	250
54251	RENTAL FACILITIES	26,920	26,820	26,920	30,630
54253	PEST CONTROL	360	360	360	360
54254	SERVICE CONTRACTS	610	1,370	3,310	1,680
54255	LICENSE AND FEES				100
54264	CELL PHONE EXPENSE	60	70	270	320
54265	SUBSCRIPTIONS	20		330	700
54280	OTHER CONTRACTUAL SERVICES	47,390	400		3,240
54281	CONTRACTUAL PERSONNEL	5,810	5,120	3,200	5,690
54282	INTERN STIPENDS	2,470	2,300	4,300	6,600

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>CONTRACTUAL</u>					
54285	CONTRACTUAL ENTERTAINMENT		100	400	300
54292	SCHOLARSHIPS	5,000			
54299	FIELD/SPECIAL TRIPS	6,240	9,960	17,630	23,990
59414	CREDIT CARD FEES	1,270	1,250	1,400	1,500
	CONTRACTUAL	117,120	65,190	82,290	110,510
<u>COMMODITIES/SUPPLIES</u>					
55301	OFFICE SUPPLIES	1,330	810	700	900
55302	ENVELOPES AND STATIONARY	650	570	260	400
55303	DUPLICATING SUPPLIES	350	400	140	400
55315	STAFF UNIFORMS	1,350	1,590	1,390	4,630
55316	PARTICIPANT UNIFORMS	820	1,720	410	1,840
55320	BUILDING MAINTENANCE SUPPLIES	2,260	440	690	550
55322	CLEANING/JANITORIAL SUPPLIES	430	570	150	670
55327	VEHICLE/EQUIPMENT REPAIR PARTS	140	450	410	1,200
55329	OFFICE/ EQUIPMENT VALUE <\$10000		3,600	690	3,000
55330	GAS,FUEL,GREASE AND OIL	4,960	4,910	4,490	6,000
55348	FLOWERS AND CARDS	30		20	50
55349	PLAQUES, AWARDS AND PRIZES	140	1,340	1,500	3,410
55350	RECREATION/PROGRAM SUPPLIES	9,160	4,740	6,040	6,380
55354	FOOD SUPPLIES	8,110	7,630	10,180	17,270
	COMMODITIES/SUPPLIES	29,730	28,770	27,070	46,700
<u>UTILITIES</u>					
56231	GAS AND ELECTRICTIY	3,080	3,520	3,490	3,700
56232	WATER	650	740	710	750
56233	TELECOMM EXPENSE	1,320	1,900	1,800	1,870
	UTILITIES	5,050	6,160	6,000	6,320
<u>INSURANCE</u>					
57131	WORKERS COMPENSATION	2,390	2,460	1,930	2,200
57220	LIABILITY INSURANCE	1,450	1,750	1,810	2,400
57222	EMPLOYMENT PRACTICES	690	730	660	800
57224	PROPERTY INSURANCE	4,590	5,090	3,880	4,600
	INSURANCE	9,120	10,030	8,280	10,000
<u>CAPITAL OUTLAY</u>					
61501	OFFICE EQUIPMENT >\$10,000	2,960			

ACCOUNT TOTALS BY BUDGET CATEGORY
AT THE FUND LEVEL

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>APPROPRIATIONS</u>					
<u>CAPITAL OUTLAY</u>					
61504	VEHICLES / EQUIPMENT		45,120	52,930	
61508	CPD - ADA	748,050	446,750	47,320	671,650
61509	UPD CAPITAL ADA		119,150	139,810	92,920
	CAPITAL OUTLAY	<u>751,010</u>	<u>611,020</u>	<u>240,060</u>	<u>764,570</u>
	TOTAL APPROPRIATIONS	<u>1,316,260</u>	<u>1,138,840</u>	<u>790,640</u>	<u>1,474,960</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 15	(385,840)	(203,850)	142,470	(495,530)
	BEGINNING FUND BALANCE	2,492,090	2,106,230	1,902,430	2,044,900
	ENDING FUND BALANCE	2,106,250	1,902,380	2,044,900	1,549,370

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-001-CUSR - ADMINISTRATION</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	820,900	816,620	820,540	832,960
	INTEREST INCOME	2,340	2,970	5,760	5,800
	SPECIAL RECEIPTS	6,880	1,800	1,860	300
	TOTAL ESTIMATED REVENUES	830,120	821,390	828,160	839,060
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	210,950	222,790	226,420	253,780
	FRINGE BENEFITS	70,840	73,760	71,840	89,000
	CONTRACTUAL	91,240	38,190	46,990	54,220
	COMMODITIES/SUPPLIES	6,790	9,920	5,100	6,970
	UTILITIES	100	150	70	
	INSURANCE	9,120	10,030	8,280	10,000
	CAPITAL OUTLAY	751,010	611,020	240,060	764,570
	TOTAL APPROPRIATIONS	1,140,050	965,860	598,760	1,178,540
	NET OF REVENUES/APPROPRIATIONS - 25-001-CUSR - ADMINI	(309,930)	(144,470)	229,400	(339,480)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-006-CUSR - VOLUNTEERS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	850			
	TOTAL ESTIMATED REVENUES	850			
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	770	160		300
	COMMODITIES/SUPPLIES	1,990	420	910	1,020
	TOTAL APPROPRIATIONS	2,760	580	910	1,320
	NET OF REVENUES/APPROPRIATIONS - 25-006-CUSR - VOLUN	(1,910)	(580)	(910)	(1,320)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-050-CUSR - DAYS OUT PROGRAMS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	3,190	1,700	1,960	2,400
	TOTAL ESTIMATED REVENUES	3,190	1,700	1,960	2,400
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	2,530	680	3,090	3,180
	CONTRACTUAL	110		350	130
	COMMODITIES/SUPPLIES	290	60	430	380
	TOTAL APPROPRIATIONS	2,930	740	3,870	3,690
	NET OF REVENUES/APPROPRIATIONS - 25-050-CUSR - DAYS	260	960	(1,910)	(1,290)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-051-CUSR - SPORTS CAMPS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	18,070	16,810	14,450	18,720
	SPECIAL RECEIPTS			400	
	TOTAL ESTIMATED REVENUES	18,070	16,810	14,850	18,720
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	44,910	37,120	36,050	51,560
	CONTRACTUAL	5,370	4,940	5,340	7,690
	COMMODITIES/SUPPLIES	1,850	1,270	1,440	2,060
	TOTAL APPROPRIATIONS	52,130	43,330	42,830	61,310
	NET OF REVENUES/APPROPRIATIONS - 25-051-CUSR - SPORT	(34,060)	(26,520)	(27,980)	(42,590)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-052-CUSR - TRANSPORTATION</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	7,260	7,220	7,720	6,320
	TOTAL ESTIMATED REVENUES	7,260	7,220	7,720	6,320
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	3,500	4,040	3,740	11,150
	CONTRACTUAL		290	1,080	2,100
	COMMODITIES/SUPPLIES	5,100	5,360	4,900	7,200
	TOTAL APPROPRIATIONS	8,600	9,690	9,720	20,450
	NET OF REVENUES/APPROPRIATIONS - 25-052-CUSR - TRANS	(1,340)	(2,470)	(2,000)	(14,130)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-054-CUSR - YOUTH/TEEN PROGRAMS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	9,290	9,260	7,420	8,420
	TOTAL ESTIMATED REVENUES	9,290	9,260	7,420	8,420
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	940	980	440	1,600
	CONTRACTUAL	5,810	4,260	3,200	6,410
	COMMODITIES/SUPPLIES	110	220	210	220
	TOTAL APPROPRIATIONS	6,860	5,460	3,850	8,230
	NET OF REVENUES/APPROPRIATIONS - 25-054-CUSR - YOUTH	2,430	3,800	3,570	190

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-055-CUSR - CHOICES</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES			360	360
	CONTRACTUAL				1,050
	COMMODITIES/SUPPLIES				1,290
	TOTAL APPROPRIATIONS			360	2,700
	NET OF REVENUES/APPROPRIATIONS - 25-055-CUSR - CHOIC			(360)	(2,700)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-056-CUSR - SPECIAL EVENTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE		2,000	410	11,970
	CONTRIBUTIONS/SPONSORSHIPS		1,500	150	900
	TOTAL ESTIMATED REVENUES		3,500	560	12,870
<u>APPROPRIATIONS</u>					
	CONTRACTUAL		540	630	4,590
	COMMODITIES/SUPPLIES		1,500	1,500	5,540
	TOTAL APPROPRIATIONS		2,040	2,130	10,130
	NET OF REVENUES/APPROPRIATIONS - 25-056-CUSR - SPECIA		1,460	(1,570)	2,740

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-058-CUSR - DANCE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	3,580	5,010	7,210	6,690
	TOTAL ESTIMATED REVENUES	3,580	5,010	7,210	6,690
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,520	1,250	1,640	2,910
	CONTRACTUAL	240	300	710	650
	COMMODITIES/SUPPLIES	270	340	610	560
	TOTAL APPROPRIATIONS	2,030	1,890	2,960	4,120
	NET OF REVENUES/APPROPRIATIONS - 25-058-CUSR - DANCE	1,550	3,120	4,250	2,570

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-059-CUSR - ADULT PROGRAMS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	15,290	15,160	13,100	28,000
	TOTAL ESTIMATED REVENUES	15,290	15,160	13,100	28,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	6,390	6,150	8,600	11,210
	CONTRACTUAL	1,930	3,130	6,390	7,050
	COMMODITIES/SUPPLIES	5,270	5,640	6,040	10,740
	TOTAL APPROPRIATIONS	13,590	14,920	21,030	29,000
	NET OF REVENUES/APPROPRIATIONS - 25-059-CUSR - ADULT	1,700	240	(7,930)	(1,000)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-060-CUSR - AFTERSCHOOL PROGRAM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	11,570	16,720	14,240	10,800
	TOTAL ESTIMATED REVENUES	11,570	16,720	14,240	10,800
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	20,870	16,880	13,720	24,750
	CONTRACTUAL	160	130	110	740
	COMMODITIES/SUPPLIES	1,870	800	1,380	1,710
	TOTAL APPROPRIATIONS	22,900	17,810	15,210	27,200
	NET OF REVENUES/APPROPRIATIONS - 25-060-CUSR - AFTER	(11,330)	(1,090)	(970)	(16,400)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-061-CUSR - OVERNIGHT TRIPS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	1,100	2,260	4,750	7,200
	TOTAL ESTIMATED REVENUES	1,100	2,260	4,750	7,200
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	10	580	320	2,340
	CONTRACTUAL	830	1,280	3,270	5,220
	COMMODITIES/SUPPLIES	340	420	970	3,340
	TOTAL APPROPRIATIONS	1,180	2,280	4,560	10,900
	NET OF REVENUES/APPROPRIATIONS - 25-061-CUSR - OVERN	(80)	(20)	190	(3,700)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-062-CUSR - SPECIAL OLYMPICS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	18,460	17,980	18,050	19,070
	TOTAL ESTIMATED REVENUES	18,460	17,980	18,050	19,070
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	13,480	15,080	17,230	21,590
	CONTRACTUAL	7,550	9,260	10,820	14,450
	COMMODITIES/SUPPLIES	1,360	640	750	2,290
	TOTAL APPROPRIATIONS	22,390	24,980	28,800	38,330
	NET OF REVENUES/APPROPRIATIONS - 25-062-CUSR - SPECIA	(3,930)	(7,000)	(10,750)	(19,260)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-063-CUSR - SPORTS & FITNESS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	4,130	2,120	2,830	3,730
	TOTAL ESTIMATED REVENUES	4,130	2,120	2,830	3,730
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,510	1,780	790	3,520
	CONTRACTUAL	220	200		870
	COMMODITIES/SUPPLIES	250	140	270	220
	TOTAL APPROPRIATIONS	1,980	2,120	1,060	4,610
	NET OF REVENUES/APPROPRIATIONS - 25-063-CUSR - SPORT	2,150		1,770	(880)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-064-CUSR - FOR KIDS ONLY CAMP</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	7,270	15,720	12,320	16,150
	TOTAL ESTIMATED REVENUES	7,270	15,720	12,320	16,150
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	23,060	32,910	38,540	56,160
	CONTRACTUAL	1,490	1,940	2,880	4,480
	COMMODITIES/SUPPLIES	1,670	1,040	1,720	2,260
	TOTAL APPROPRIATIONS	26,220	35,890	43,140	62,900
	NET OF REVENUES/APPROPRIATIONS - 25-064-CUSR - FOR KI	(18,950)	(20,170)	(30,820)	(46,750)

CHAMPAIGN-URBANA SPECIAL RECREATION
NET (SURPLUS) DEFICIT BY PROGRAM

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Dept 25-091-CUSR - SPALDING RECREATION CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	240	140	(60)	
	TOTAL ESTIMATED REVENUES	240	140	(60)	
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	3,720	3,670	3,720	3,750
	CONTRACTUAL	1,400	570	520	560
	COMMODITIES/SUPPLIES	2,570	1,000	840	900
	UTILITIES	4,950	6,010	5,930	6,320
	TOTAL APPROPRIATIONS	12,640	11,250	11,010	11,530
	NET OF REVENUES/APPROPRIATIONS - 25-091-CUSR - SPALDI	(12,400)	(11,110)	(11,070)	(11,530)

BUDGET BY FUND – POLICE FUND

PRINCIPAL RESPONSIBILITIES

POLICE FUND – Real estate taxes are levied for this fund to contract with the City of Champaign for the use of City police officers at various District facilities and special events. The officers will be on site at the District’s pools, parks, facilities and special events during the year to help maintain safe facilities and events.

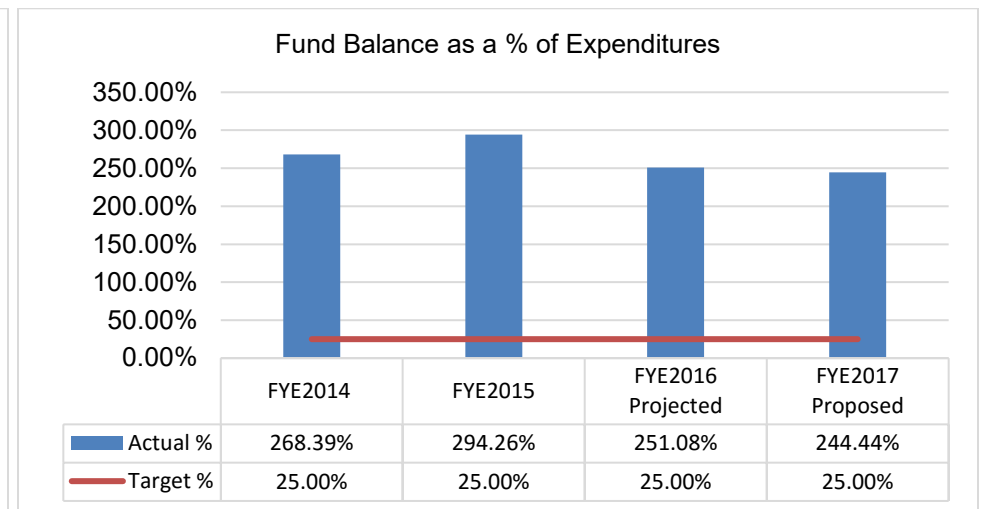
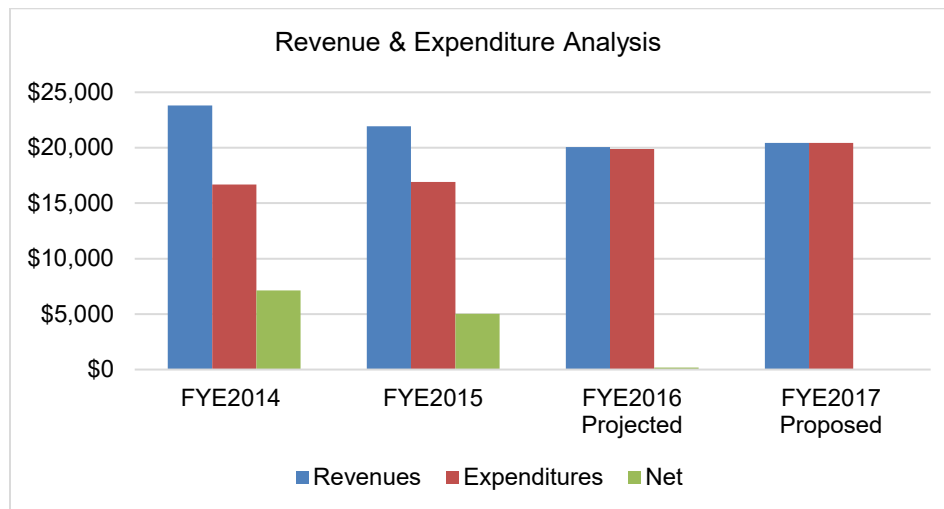
Reserves not specifically allocated can, by state statute, be transferred to the Long-Term Capital Improvement Fund.

2015-16 ACCOMPLISHMENTS

- Utilized officers for security at our facilities and for our events in conjunction with our agreement with the City of Champaign.

2016-17 GOALS

- Continue to serve and protect the public as effectively and efficiently as possible at various special events and facilities.



PERFORMANCE INDICATORS

	FYE2013	FYE2014	FYE2015	FYE2016 PROJECTED	FYE2017 PROPOSED
OPERATING EXPENDITURES PER CAPITA	\$ 0.23	\$ 0.20	\$ 0.20	\$ 0.24	\$ 0.24

Future revenues and expenditures for this specific fund are expected to remain constant, adjusting annually for inflation. Do not expect a significant increase in expenditures in future years.

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 19 POLICE PROTECTION</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	23,780	21,860	19,940	20,300
	INTEREST INCOME	20	70	140	150
	TOTAL ESTIMATED REVENUES	23,800	21,930	20,080	20,450
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	16,670	16,910	16,930	20,430
	TOTAL APPROPRIATIONS	16,670	16,910	16,930	20,430
	NET OF REVENUES/APPROPRIATIONS - FUND 19	7,130	5,020	3,150	20
	BEGINNING FUND BALANCE	37,610	44,740	49,760	52,910
	ENDING FUND BALANCE	44,740	49,760	52,910	52,930

BUDGET BY FUND – PAVING AND LIGHTING FUND

PRINCIPAL RESPONSIBILITIES

PAVING AND LIGHTING FUND – Real estate taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, sidewalks and parking lots within the parks and facilities maintained by the District.

2015-16 ACCOMPLISHMENTS

- Began working on the trails masterplan which is scheduled for completion in summer 2016.

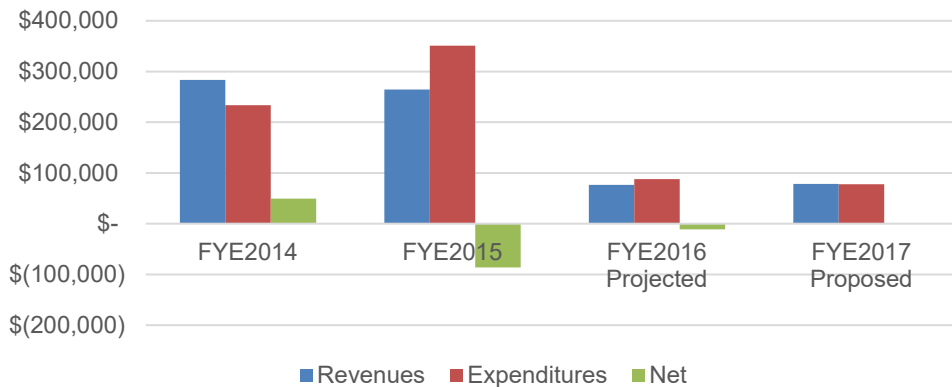
2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

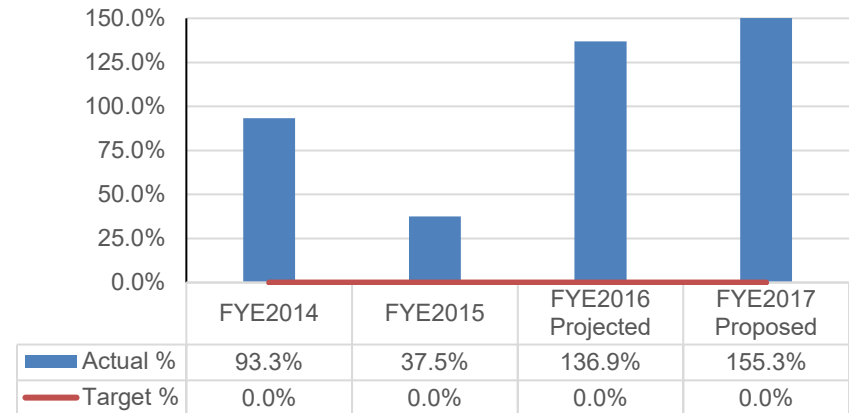
OBJECTIVES:

- Complete and implement a trails master plan.

Revenue & Expenditure Analysis



Fund Balance as a % of Expenditures



BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 09 PAVING AND LIGHTING FUND</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	75,730	75,390	76,440	78,420
	INTEREST INCOME	20	200	340	360
	SPECIAL RECEIPTS	207,400	189,000		
	TOTAL ESTIMATED REVENUES	283,150	264,590	76,780	78,780
<u>APPROPRIATIONS</u>					
	ROUTINE/PERIODIC MAINTENANCE		46,960	27,240	78,000
	CAPITAL OUTLAY	233,760	303,910		
	TOTAL APPROPRIATIONS	233,760	350,870	27,240	78,000
	NET OF REVENUES/APPROPRIATIONS - FUND 09	49,390	(86,280)	49,540	780
	BEGINNING FUND BALANCE	168,640	218,030	131,750	181,290
	ENDING FUND BALANCE	218,030	131,750	181,290	182,070

BUDGET BY FUND – CAPITAL IMPROVEMENT AND REPAIR FUND

PRINCIPAL RESPONSIBILITIES

CAPITAL IMPROVEMENT AND REPAIR FUND – The Capital Improvement & Repair Fund was established for the development of a funding program for capital improvements and repair projects not funded by the District's other funds. Revenue is accumulated in this fund in a variety of ways, including corporate property replacement taxes, state, city and federal grant programs, payment in lieu of city property taxes and transfers of unallocated reserve balances from other District funds and from the CPD Foundation.

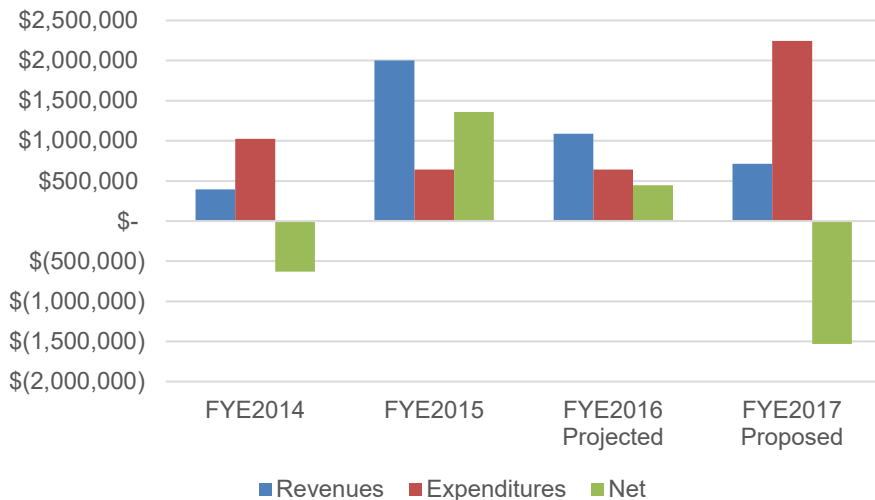
2015-16 ACCOMPLISHMENTS

- Completed Douglass Park Improvements which had it's grand opening May 2015 added a splash pad, updated playground with poured in place surfacing, renovations to trails and added a pavilion.
- Made significant progress on updating the trails masterplan, to be finalized in summer 2016.

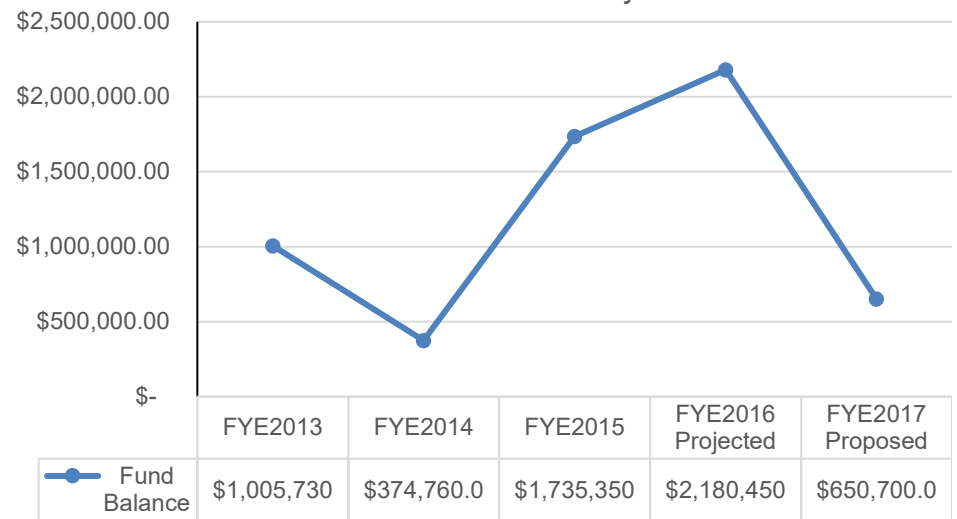
2016-17 GOALS

- Work on completion of Phase 1 of Hessel Park playground.
- Begin phase 1 of Heritage Park improvement plan.

Revenue & Expenditure Analysis



Fund Balance by FYE



This fund is primarily funded by replacement taxes through the State of Illinois. The volatility of the expenditures is a result of utilizing prior reserve balances to fund future projects as well as the timing of grant funded projects. The large spike in revenues and fund balance is directly related to the grant proceeds received from IDNR as mentioned previously in addition to funds budgeted for but not used at the end of FYE2016. As such, excess funds were utilized to combine all phases of the Hessel Park Project into FYE2017 as detailed further in the capital improvement plan.

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 16 CAPITAL IMPROVEMENTS FUND</u>					
<u>ESTIMATED REVENUES</u>					
	PERSONAL PROPERTY REPLACEMENT TAXES	275,040	287,880	265,030	293,400
	INTEREST INCOME	2,030	930	3,520	3,500
	SPECIAL RECEIPTS	116,280	120,100	64,460	417,910
	TRANSFERS FROM OTHER FUNDS		1,593,000	754,600	
	TOTAL ESTIMATED REVENUES	393,350	2,001,910	1,087,610	714,810
<u>APPROPRIATIONS</u>					
	CONTRACTUAL			390	
	CAPITAL OUTLAY	1,024,320	641,310	642,130	2,244,560
	TOTAL APPROPRIATIONS	1,024,320	641,310	642,520	2,244,560
	NET OF REVENUES/APPROPRIATIONS - FUND 16	(630,970)	1,360,600	445,090	(1,529,750)
	BEGINNING FUND BALANCE	1,005,730	374,750	1,735,360	2,180,450
	ENDING FUND BALANCE	374,760	1,735,350	2,180,450	650,700

BUDGET BY FUND – BOND AMORTIZATION FUND

PRINCIPAL RESPONSIBILITIES

BOND AMORTIZATION FUND – real estate taxes are levied for this fund to pay for principal and interest associated with the annual General Obligation Bond issued by the District. As of May 1, 2016, the District has \$1,092,700, plus interest of \$7,867, in non-referendum General Obligation Bonds outstanding that is due to be paid November 30, 2016. The revenues received are transferred to the bond proceeds fund to record the payment. The general obligation debt is considered short-term, therefore the debt is recorded as a liability and is not reflected as debt service expenditures in the budget detail.

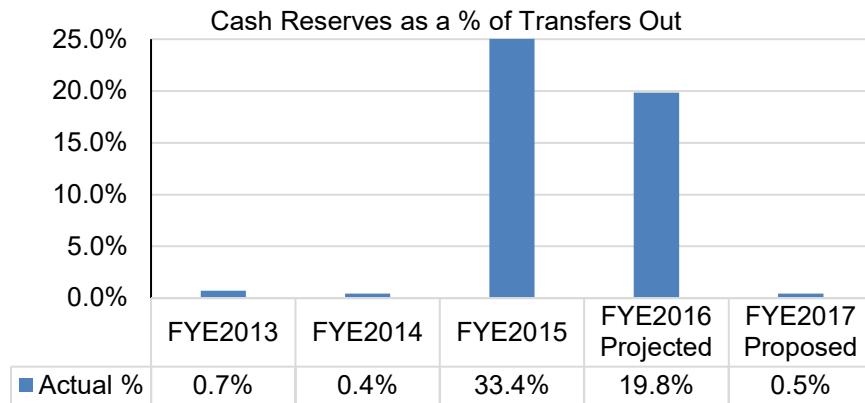
The District has \$4,185,000 of Alternate Revenue General Obligation Bonds outstanding. The current year debt payment and interest on this outstanding debt is \$527,250. This debt payment will be financed by a portion of the proceeds from the General Obligation Bond issue and will be paid out of the bond proceeds fund. The District abated funds during FYE2016 to utilize excess funds collected in prior year thereby creating a deficit in FYE2016.

2015-16 ACCOMPLISHMENTS

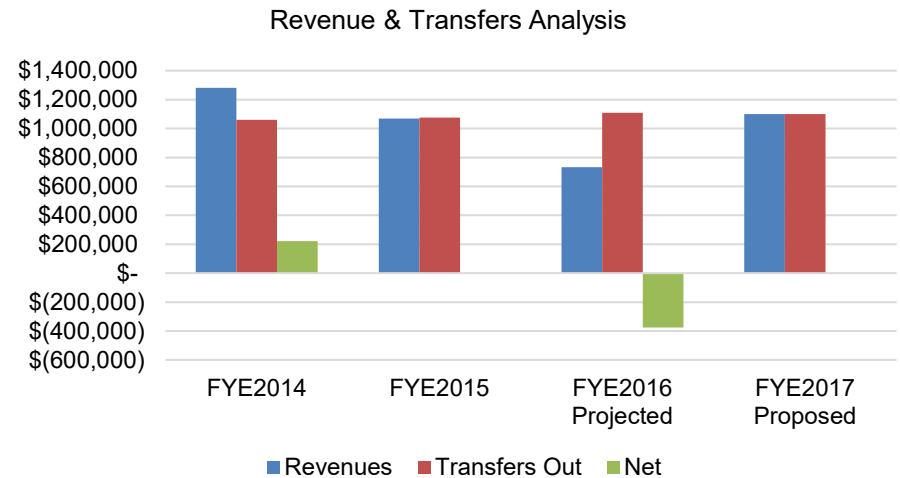
- Paid off the 2014 general obligation debt as required by the maturity date.
- Received the 2015 general obligation bond proceeds in December 2015.

2016-17 Goals

- Continue to roll over the general obligation bond annually while maintaining a competitive interest rate.



Intention is to transfer 100% of cash receipts to the Bond Proceeds Fund to pay debt service and for new capital projects; therefore these should be close to 0%.



BUDGET BY FUND – BOND AMORTIZATION FUND

Debt Service Schedule					
Type	Payment Due Date	Rate	Principal	Interest	Total Principal & Interest
General Obligation Bonds, 11/30/15	11/30/16	0.72%	\$ 1,092,700	\$ 7,867	\$ 1,100,567
Alternate Revenue Bonds, Series 2013	06/15/16			58,625	58,625
	12/15/16	2.00%	410,000	58,625	468,625
	06/15/17			54,525	54,525
	12/15/17	2.00%	420,000	54,525	474,525
	06/15/18			50,325	50,325
	12/15/18	3.00%	435,000	50,325	485,325
	06/15/19			43,800	43,800
	12/15/19	3.00%	445,000	43,800	488,800
	06/15/20			37,125	37,125
	12/15/20	3.00%	460,000	37,125	497,125
	06/15/21			30,225	30,225
	12/15/21	3.00%	480,000	30,225	510,225
	06/15/22			23,025	23,025
	12/15/22	3.00%	495,000	23,025	518,025
	06/15/23			15,600	15,600
	12/15/23	3.00%	515,000	15,600	530,600
	06/15/24			7,875	7,875
	12/15/24	3.00%	525,000	7,875	532,875
			\$ 4,185,000	\$ 642,250	\$ 4,827,250

<u>Legal Debt Margin</u>	
Assessed Value (2014 Levy Year)	\$1,527,189,530
Legal Debt Margin Debt Limitation – 2.875% of Total Assessed Value	\$43,906,699
Total Debt Applicable to the Debt Limit General Obligation Bond	1,092,700
Alternate Revenue Bonds	0
Total Debt Applicable to Debt Limit	1,092,700
Legal Debt Margin	\$42,813,999
Total Net Debt Applicable to the Debt Limit as a % of the Debt Limit	2.49%
Historical Debt Limit %:	
FYE2015	2.51%
FYE2014	2.48%
FYE2013	2.39%
FYE2012	2.32%
FYE2011	2.26%
FYE2010	2.26%

The alternate revenue bonds are to be paid with funds generated from the District's Sholem Aquatic Center, as included in the Recreation Fund Aquatics Program budget. Should those funds not be sufficient, the bond ordinance created an annual tax levy sufficient to repay the principal and interest through 2024.

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 21 BOND AMORTIZATION FUND</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	1,281,040	1,069,080	732,350	1,100,000
	INTEREST INCOME	180	810	510	500
	TOTAL ESTIMATED REVENUES	<u>1,281,220</u>	<u>1,069,890</u>	<u>732,860</u>	<u>1,100,500</u>
<u>APPROPRIATIONS</u>					
	TRANSFERS TO OTHER FUNDS	<u>1,060,660</u>	<u>1,074,800</u>	<u>1,109,670</u>	<u>1,100,500</u>
	TOTAL APPROPRIATIONS	<u>1,060,660</u>	<u>1,074,800</u>	<u>1,109,670</u>	<u>1,100,500</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 21	<u>220,560</u>	<u>(4,910)</u>	<u>(376,810)</u>	
	BEGINNING FUND BALANCE	545,560	766,120	761,220	384,410
	ENDING FUND BALANCE	766,120	761,210	384,410	384,410

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BUDGET BY FUND – BOND PROCEEDS FUND

PRINCIPAL RESPONSIBILITIES

BOND PROCEEDS FUND – This fund is restricted to and used by the District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the District. The proceeds from the General Obligation Bond are utilized to pay the debt service on the alternate revenue bonds, as well as invest in capital assets as outlined in the capital improvement plan. The funds received are transferred from the bond proceeds fund. As the general obligation debt is considered short-term, the debt is recorded as a liability and therefore not reflected as debt service expenditures in the budget detail.

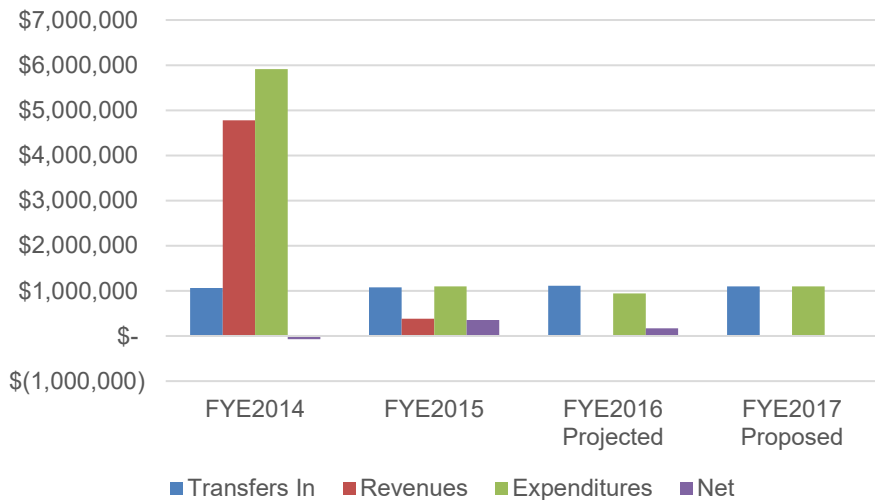
2015-16 ACCOMPLISHMENTS

- Finalized Douglass Park improvement project and had grand opening of splash pad and park.
- Continued to work on capital improvements throughout the District.

206-17 Goals

- Continue to monitor interest rates for both investing and financing projects.

Revenues, Transfers & Expenditures Analysis



BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 22 BOND PROCEEDS FUND</u>					
<u>ESTIMATED REVENUES</u>					
	INTEREST INCOME	90	480	880	800
	SPECIAL RECEIPTS	4,780,960	379,510		
	TRANSFERS FROM OTHER FUNDS	1,060,660	1,074,800	1,109,670	1,100,500
	TOTAL ESTIMATED REVENUES	5,841,710	1,454,790	1,110,550	1,101,300
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	3,600	5,430	3,390	3,660
	CAPITAL OUTLAY	660,420	564,660	285,670	560,000
	DEBT SERVICE PRINCIPAL	375,000	385,000	400,000	410,000
	DEBT SERVICE INTEREST/FEES	4,873,590	145,210	128,190	126,030
	TOTAL APPROPRIATIONS	5,912,610	1,100,300	817,250	1,099,690
	NET OF REVENUES/APPROPRIATIONS - FUND 22	(70,900)	354,490	293,300	1,610
	BEGINNING FUND BALANCE	(833,340)	(904,240)	(549,750)	(256,450)
	ENDING FUND BALANCE	(904,240)	(549,750)	(256,450)	(254,840)

BUDGET BY FUND – LAND ACQUISITION FUND

PRINCIPAL RESPONSIBILITIES

LAND ACQUISITION FUND – This fund was established in FY 2011/12 for the purpose of offsetting the costs of future land purchases.

2015-16 ACCOMPLISHMENTS

- Transferred \$100,000 from excess fund balance from the General Fund into the Land Acquisition Fund for future purchases.

2016-17 GOALS

- Continue to set aside surplus from the General Fund into the Land Acquisition Fund so funds are available when land identified for purchase.

Park Board Priorities Land Acquisition Open Space Expansion:

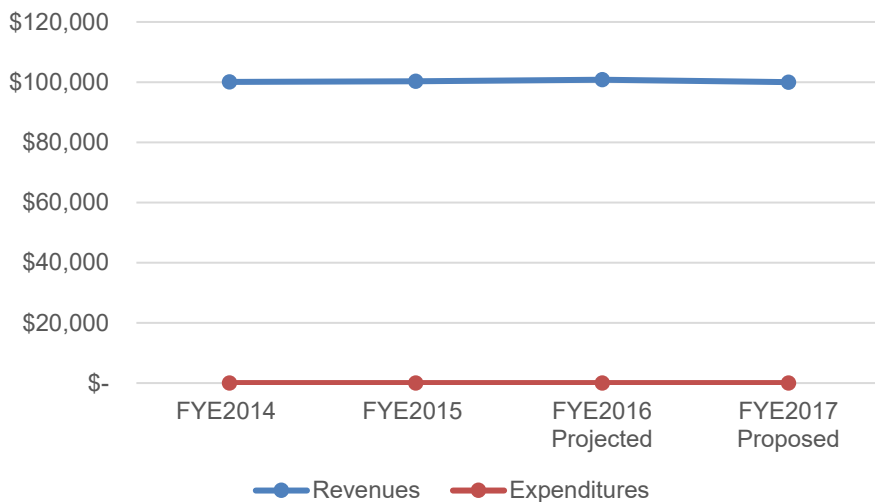
Goal: Determine types of additional Open Space Needed

Environmental and Natural Resources

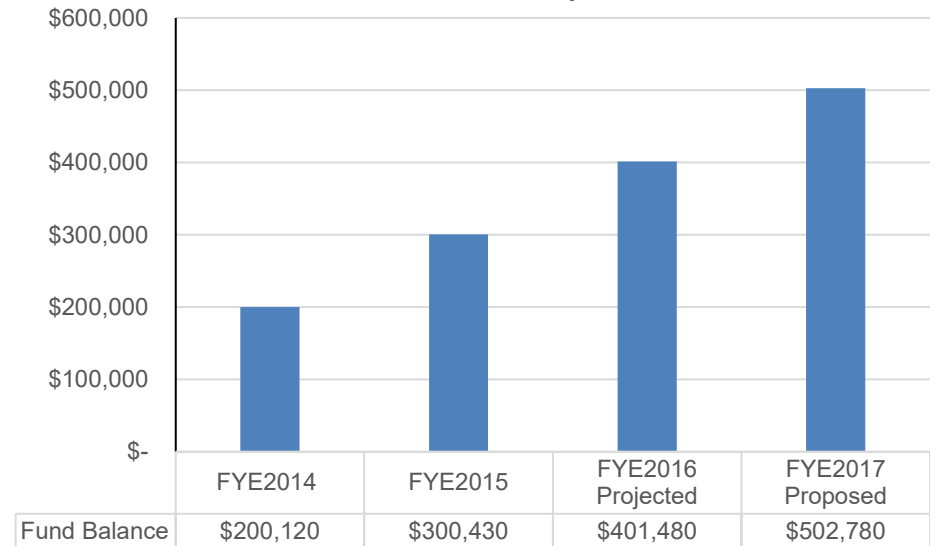
Goal: Expand environmental efforts and natural resource stewardship.

Objective	Tactics	Action Team Assignment	Initial Time Frame
1.3 Evaluate, develop, and implement natural resource policies and practices.	Investigate opportunities for the acquisition of additional open park space.	Park Board Planning Team Executive Team	Near Term

Revenue & Expenditure Analysis



Fund Balance by Fiscal Year



As the goal of the Park District is to set aside funds for future land purchases, the revenue and expenditure analysis is skewed due to timing of those transfers and projected expenditures. In addition, rather than presenting fund balance as a percentage of expenditures as with the other funds, the cumulative fund balance by fiscal year has been shown instead.

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 24 LAND ACQUISITION FUND</u>					
<u>ESTIMATED REVENUES</u>					
	INTEREST INCOME	60	320	1,050	1,300
	TRANSFERS FROM OTHER FUNDS	100,000	100,000	100,000	100,000
	TOTAL ESTIMATED REVENUES	100,060	100,320	101,050	101,300
	NET OF REVENUES/APPROPRIATIONS - FUND 24	100,060	100,320	101,050	101,300
	BEGINNING FUND BALANCE	100,060	200,110	300,430	401,480
	ENDING FUND BALANCE	200,120	300,430	401,480	502,780

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 25 PARK DEVELOPMENT FUND</u>					
<u>ESTIMATED REVENUES</u>					
	INTEREST INCOME			70	2,700
	TRANSFERS FROM OTHER FUNDS			700,000	
	TOTAL ESTIMATED REVENUES			700,070	2,700
NET OF REVENUES/APPROPRIATIONS - FUND 25				700,070	2,700
	BEGINNING FUND BALANCE				700,070
	ENDING FUND BALANCE			700,070	702,770

BUDGET CATEGORY TOTALS BY FUND

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 26 TRAILS AND PATHWAYS FUND</u>					
<u>ESTIMATED REVENUES</u>					
	INTEREST INCOME			10	380
	TRANSFERS FROM OTHER FUNDS			100,000	
	TOTAL ESTIMATED REVENUES			100,010	380
NET OF REVENUES/APPROPRIATIONS - FUND 26				100,010	380
	BEGINNING FUND BALANCE				100,010
	ENDING FUND BALANCE			100,010	100,390
ESTIMATED REVENUES - ALL FUNDS		22,295,110	20,431,990	17,859,750	17,295,070
APPROPRIATIONS - ALL FUNDS		23,733,700	17,634,880	15,060,040	17,167,510
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(1,438,590)	2,797,110	2,799,710	127,560
BEGINNING FUND BALANCE - ALL FUNDS		15,574,530	14,128,280	16,932,240	19,731,950
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(7,360)	6,930		
ENDING FUND BALANCE - ALL FUNDS		14,128,580	16,932,320	19,731,950	19,859,510



CHAMPAIGN
PARK DISTRICT

**Champaign Park District
Capital Improvement Plan
For Fiscal Years Ended April 30
2017-2022**

ORIGINALLY PRESENTED TO BOARD: JANUARY 13, 2016

PRESENTED FOR APPROVAL: MARCH 9, 2016

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Overview

The capital budget encompasses capital and routine expenditures. The capital is broken up into capital improvement plan, small capital projects and Equipment/Vehicle Replacement; whereas the routine expenditures include periodic maintenance, routine maintenance and repairs, and non-depreciated equipment.

Capital Outlay

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant District assets and construction of all capital facilities. A six-year Capital Improvement Program (CIP) is developed, reviewed and updated annually. The projects outlined in the CIP includes the CIP for the FY17 budget year, as well as the projected plan for the next five fiscal years in accordance with District policy. The 2016-17 CIP will be presented to the Board of Commissioners for review and final approval prior to the presentation and adoption of the overall District budget.

Capital budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete, or unless re-assigned by the Board of Commissioners. As capital improvements projects are completed, the operations of these facilities are funded in the operating budget.

The operating budget authorizes and provides the basis for control of the operation expenditures for all services, including operating and maintaining new facilities. Operating budget appropriations lapse at the end of the fiscal year.

Capital Improvement Project Guidelines

The project must:

- Have a monetary value of at least \$5,000.
- Have a life of at least three years.
- Result in the creation of a fixed asset, or the revitalization of a fixed asset.
- Support the District's strategic plan or board priorities.

Included within the above definition of a capital project are the following items:

- Construction of new facilities
- Remodeling or expansion of existing facilities.
- Purchase, improvement and development of land.
- Operating equipment and machinery for new or expanded facilities.
- Planning and engineering costs related to specific capital improvements.

Routine Capital Expenditures

The operating budget authorizes and provides the basis of control of operating and maintaining new facilities. Annual routine, as well as periodic maintenance and repair expenditures are factored in as part of the capital budget process, however these expenditures are included in the operating budget even though they are considered during the capital improvement plan process and approved as part of the overall CIP.

Each department submits project requests for review to the Director of Operations and Planning. These projects are reviewed and further evaluated by the executive director and department heads. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's overall goals, department priorities, and anticipated funding. When requests exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon.

The final compilation of requests, sources of funding and scheduling presented to the Board of Commissioners are based on the consensus agreement of the executive director and department heads. By providing this planning and programming of capital improvements the effect of capital expenditures on the annual budget is

determined. This provides an orderly growth of Park District assets and allows for proper planning of resources in future years.

The Park District's CIP funds capital projects such as the redevelopment of land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, vehicles, technology, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of service. The average cost to fund these types of projects (excluding major renovations) is \$2.3 million per year.

Each year it is important to identify and pursue the funding sources for capital improvements and ongoing maintenance of improvement projects. We also need to explore innovative means of financing facility renovations and maintaining existing parks and amenities.

CIP Funding Sources

The CIP uses funding from grant funds, revenue bonds, recreation funds, non-referendum general obligation bonds and donations through the Park Foundation.

Operating Funds

Operating funds represent pay-as-you-go contributions from the operating revenues for capital projects specific to the fund making the contribution and denoted as a transfer from applicable funds to the capital improvement fund.

General Fund

The General Fund is the general operating fund of the District and includes administrative, maintenance, parks and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, interest income, and other receipts such as easement fees. Available fund balance in excess of 33% of annual budgeted operating expenditures may be transferred to the Capital Improvements Fund to support future capital projects. In May 2015, the Board of Commissioners set aside \$100,000 for Trails and Pathways, and \$700,000 for Park Development from these excess reserves.

Recreation Fund

This fund is a special revenue fund used to account for the operation of recreation programs and facilities. Financing is provided from fees and charges for programs and activities and annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior programs, preschool, and day camp programs. Funds used for capital projects as deemed by the CIP, will be transferred to the Capital Improvement Fund annually as part of the annual budget. Examples of past projects funded with these dollars include, the Leonhard Recreation Center, Douglass Community Center, and Sholem Aquatic Center.

Museum Fund

This fund is a special revenue fund used to account for the operation of cultural arts programs and facilities. Financing is provided from fees and charges of programs and activities and annual property tax levy. Program numbers are used to account for separate cultural arts programs such as special events, Prairie Farm, Virginia Theatre and the Springer Cultural Center programs. Funds used for capital projects as deemed by the CIP, will be transferred to the Capital Improvement Fund annually as part of the annual budget.

CUSR Fund

This fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the Champaign-Urbana Special Recreation program to provide special recreation programs for physically and mentally handicapped. Of the annual tax levy, 43.75% is set aside specifically to fund ADA improvements. It also assists in making the existing facilities accessible as required by the ADA (Americans with Disabilities Act).

Interest and Miscellaneous Income

Interest and miscellaneous income represents interest income earned on the capital projects funds' investments and other miscellaneous revenues related to capital projects.

Grants

The Park District has an impressive record of success obtaining grants from various agencies and organizations. Grants awarded in prior years for capital projects include the following:

- **OSLAD Grants** are grant funds from the Open Space Land Acquisition and Development Act (OSLAD). The Act provides for grants to be disbursed by the Illinois Department of Natural Resources to eligible local governments for the purpose of acquiring, developing, and/or rehabilitating land for public outdoor recreation purposes. The Park District completed the Douglass Park Improvements project using \$300,000 awarded from this grant.
- **PARC Grants** (Park and Recreational Facility Construction Act) were created by Public Act 096-0820 effective November 19, 2009 to provide grants to be disbursed by IDNR to eligible local governments for park and recreation unit construction projects. Park or recreation unit construction project means the acquisition, development, construction, reconstruction, rehabilitation, improvements, architectural planning, and installation of capital facilities consisting of, but not limited to, buildings, structures, and land for park and recreation purposes and open spaces for natural areas. The Park District received a PARC grant for \$2.5 million for the new Leonhard Recreation Center in prior years.

Non-Referendum Limited Obligation Park Bonds

Non-Referendum Limited Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds, issued by local governments are secured by a pledge of the issuer's property taxing power. The legal debt limit for non-referendum bonds is .575% of assessed valuation. The Park District has the capacity to issue \$8,781,340 in bonds; however the debt service extension base (DSEB) on these bonds limits maturities to \$1,092,700 per year. The Park District uses the funds from these bonds to fund capital improvements and to develop, maintain and improve parks and facilities, acquire land, and replace outdated equipment. Funds are also used to pay the revenue bonds on the Sholem Aquatic Center.

Our current non-referendum bonding plan will provide for \$6 million over the next six years. Based on current economic conditions and revenue and expenditure projections, funding is not sufficient to maintain all existing system assets and build new park and recreation facilities.

Impact on the Operating Budget

The majority of the District's assets are invested in its physical assets or infrastructure, such as land, buildings, swimming pool, technology, equipment, and tennis courts. If regular maintenance on these assets to keep them in quality operating condition does not occur, or the assets are not replaced before they become obsolete, then this results in an increase in maintenance and repair expenditures, a decrease in the usefulness and safety of the asset, and ultimately a decrease in the quality of standards that the District strives to achieve.

The overall capital improvement plan projects will most likely result in a reduction of long-term operating expenditures, while staying on scheduled maintenance and replacement timelines with higher-efficiency equipment should meet the strategic goal of reducing energy consumption. See the attached CIP schedule for specifics as to the operating impact.

Summary

This year the District CIP totals \$2,050,650, of which \$362,000 is for maintenance and repairs. The 2017-2022 CIP is scheduled to be approved at the March 9, 2016 Board of Commissioners meeting. The major capital projects included in the upcoming fiscal year include phase 2 for Hessel Park splash pad and playground replacement at Beardsley Park. Other capital funding is to be used for maintaining our existing parks and facilities, technology, roof replacements and for energy conservation.

The following is a breakdown of the capital and repair projects presented to the Board of Commissioners and budgeted for the following year, with a brief description of the major projects. Of the \$2,050,650, \$100,000 is a transfer from the General Fund to the Land Acquisition Fund.

2016/17 Capital Summary

Capital Projects (Capital Budget):	
Capital Outlay	\$1,417,000
ADA	<u>271,650</u>
Total CIP Expenditures	1,688,650
Routine Capital Projects (Operating Budget):	
Equipment, Non-Depreciable	49,000
Periodic Maintenance	95,000
Routine Repairs and Maintenance	<u>218,000</u>
Subtotal Routine	362,000
Total Capital	\$2,050,650

Attachment A: Five Year Capital Improvement Program with Descriptions

Attachment B: Replacement Schedules

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Contingency					100,000	90,000	100,000	100,000	100,000	100,000			590,000	Contingency for unexpected expenditures related to capital items	To allow for unexpected expenditures that may arise during the year either beyond our control or that become a necessity to be addressed within the fiscal year. There is no known impact on the operating budget.
3-Plex Field Lights Replacement (Dodds)	✓	✓		✓	-							440,000	440,000	Change out of poles, wiring and fixtures to meet standards for ball field lighting, safety	Upgrade of ball field lighting systems to higher efficiency HID lights. The lights are the originals purchased/installed in 1984 and have not had any upgrades since that time. During FY16 \$50,000 for relamping was included. A few lights were replaced at minimal cost this past year; however this did not raise the light levels to a sufficient level and no further costs were incurred, project put on hold at that time. Light readings were taken and based on the recommended footcandles for the infields at 50 for infield and 30 for outfield, these lights are well below those levels on average of 20/infield and 14/outfield. The levels of the current lights are well below a Class III facility which would be at the 50/30 footcandles mentioned earlier. Expect to see efficiencies and savings on utility expenditures as part of the operating budget, also with improved lighting potentially additional use of fields will result in additional revenue.
3-Plex Storage Shed (Dodds)					15,000								15,000	On-site storage facility, built in-house using current concrete available	Efficiency gains thru reduction of travel time, impact to operating budget in personnel and productivity.
ADA General		✓	✓		71,650	148,500	137,500	214,800	216,800	206,200		-	995,450	Addressing accessibility issues in parks and facilities	Annual expense per board approved ADA plan, no operating impact.
Carpet Replacement					-							35,000	35,000	Replace carpeting at Bresnan basement and accounting offices \$15,000, VT box office & theatre offices \$10,000; Douglass Community Center 2nd floor \$10,000	Replacement of worn and frayed carpeting throughout the District as described. No impact on operating budget.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Douglass Gym Floor Replacement		✓			77,000								77,000	Replacement of existing flooring (estimate of \$70,000 with 10% contingency)	Replacement of existing flooring which has not been replaced since originally installed. With increasing court time by league play it is warranted. Potential for increased revenues due to more programming or rentals in the operating budget.
Dug-out Covers at Ball fields		✓			14,000			5,000		5,000		-	24,000	Add dugout covers Zahnd ball fields in 2017; and Dexter in 2020	Address public requests and provide shade for players. No estimated impact on the operating budget.
Eddie Albert Gardens Water System (Dodds)					30,000								30,000	Upgrade of failing water system	Provide efficient and cost-saving measures to an out-dated, wasteful system. Expect to see less water consumption and lower utility costs in the operating budget. In addition, less repair expenditures as well.
Flower Staging Area (Operations)					-				35,000				35,000	Replacement of wooden units which are beginning to deteriorate and need repair	Partial replacement of wooden structures due to failures; replacement of shade cloths. These structures can be relocated if necessary pending outcome of shop expansion. No expected impact on operating budget.
Henry Michael Park New Development					20,000	60,000							80,000	Park Development at Henry Michael Park - new	Added for the development of new park land received in Liberty on the Lake
Replacement of Kaufman Boathouse	✓		✓		-	-	-					150,000	150,000	Replacement of useless space with accessible restrooms and rentable shelter. Existing boathouse will be demo by staff and the replacement is delayed to future years.	Boathouse has reached useful life expectation. New restrooms and rentable space will be a draw for the site, as well as programming space. The cost also includes an estimate for architectural and engineering costs. Potential impact to operating budget is increased A&E costs to work on planning of new master plan for that location.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Land Acquisition	✓	✓			100,000	-	-	100,000	100,000	100,000		200,000	600,000	Annual funds set aside for a future land purchase(s)	Board approved the establishment of a Land Acquisition Fund in April 2012. \$100,000 was to be transferred from the General Fund for future land acquisitions. To keep with this, the Board has continued to transfer \$100,000 annually into this fund. The cumulative balance through 4/30/2016 is \$400,480. No impact on operating budget other than using current year revenues for this transfer in years budgeted.
Lindsay Tennis Courts Shade Structures					15,000								15,000	add two shade structures	completion of original project, No impact on operating budget.
Olympic Tribute Improvements (Dodds)	Reduced by \$10,000		✓		15,000								15,000	Address drainage and lighting concerns	Re-grading and replacement of problem areas. No impact on operating budget.
PG safety surfacing indoor playroom at LRC	Reduced by \$10,000				10,000								10,000	Installation of poured-in-place safety surface in indoor playground room	Address fall and slip issues in LRC playscape floor. Expect decrease in staff time related to responding to slips/falls, and potential reduction in insurance premiums within operating budget.
Phase 2 and 3 - ADA-Hessel Park Improvements (50% is ADA-CUSR funds)	✓	✓		✓	400,000	250,000	150,000						800,000	Phase 2 of the Hessel Park improvements, to relocate and replace the water play area in 16/17; Phase 3 of Hessel Park Improvements in 17/18 for restroom relocation and replacement, as well as ADA connector paths from pavilion (two years).	Phase 2 replaces aging water play structure with pad that is similar to Douglass Park. Potential for increase in utility costs for water depending on the size and efficiencies of the pipe used. Since there is already a spraypad that exists, expectation is that the change would be minimal.
Picnic Shelter Additions @ Powell				✓	35,000								35,000	Add shelter to Powell Picnic Area	Completes renovation project for Powell Park, and adds rental area. Potential for additional rental income in the operating budget.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Playground Replacement		✓		✓	70,000	90,000	200,000	80,000	85,000	140,000		755,000	1,420,000	2016/17 Beardsley FY19 = 200,000 for West Side (contracted installation, equipment, rubber surface) FY20 = 80,000 for Noel (in-house installation, equipment, Fibar surface) FY21 = 85,000 for Robeson (in-house installation, equipment, Fibar surface) FY22 = 140,000 for Zahnd (contracted installation, equipment, rubber surface) Delayed to future years: Clark (210K in FY23), Bristol (90K in FY24), Millage (95K in FY25), Johnston (100K in FY26); delay in funding for 2 replacements per year extends original replacement schedule by 5 years	Playground replacements based upon replacement schedule; Westside and Clark inc. eqt/poured surface/contracted installation; Beardsley & Morrissey inc. eqt/fibar/in-house installation. No impact on operating budget.
Replacement Fencing	✓				25,000	10,000	25,000	25,000	25,000	25,000		60,000	195,000	2016/17 Replacement of Hazel "neighbor" fencing Douglass Park along north east property line in addition to the standard annual fencing costs of \$60,000 were delayed to future years.	Annual expense for repairs to district fencing. Reduction in unexpected repairs and supplies in the operating budget as a result of this update.
Replacement of Park Light Fixtures				✓	35,000							-	35,000	Replacement fixtures for park lights with LED at Centennial, Hazel, Hessel, Eisner, and Wesley Parks.	This should finish the change out of park light fixtures making everything similar between parks. No impact on operating budget.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Risk Management Improvements & Updates			✓		35,000	30,000	30,000	8,000	8,000	8,000			119,000	2016-17 cameras @ VT (interior and exterior), Bresnan (interior), and SAC exterior as well as alarm upgrades. Will need to upgrade cameras at LRC, Tennis Center, Hays, Springer, and Spalding in subsequent years through FY2019. In out years \$8,000 per year for annual upkeep and maintenance or replacement of safety-related improvements	Current cameras in facilities aside from Douglass Annex & Community Center, the technology does not allow proper pixelation of video. Therefore there is no clear documentation to provide police when filing a police report. This would allow staff to invest in better quality cameras and technology to protect our patrons. The alarm upgrades are to shift from analog to to cell receptor transmission due to a change in technology through the alarm companies. No impact on operating budget as the increase in alarm fee monitoring should be offset by the reduction in analog phone lines.
Roof Replacements at various facilities		✓	✓		125,000	475,000	360,000	300,000	150,000	150,000			1,560,000	Roof replacements at various facilities: Hays (125K), Springer (475K), Tennis Center (360K), VT (300K est.); estimates for last 2 years	All replacements based upon replacement schedule, to address defects and deficiencies. Impact to operating budget is a decrease in the unexpected repairs, as more planned approach is taken.
Sholem Additional Shade Structures and Replacement					20,000		-		20,000			20,000	60,000	Add shade structure to create additional space for shade (FY17), and replacement of existing deteriorating shade structures as needed	This is an annual request by patrons at the end of year surveys conducted. Last shades purchased were in October 2007. No impact on operating budget.
Sholem Confined Space Remediation					-			20,000	5,000			-	25,000	Re-fitting of drain/fill valves at SAC	Addresses safety risks of current system. No impact on operating budget.
Tennis Center Court Refurbishment				✓	60,000								60,000	Refurbishment of six indoor tennis courts at the Dodds Tennis Center	Based on replacement schedule. No impact on operating budget.
Trail and Park Path Additions 50% to come from ADA-CUSR	✓	✓		✓	-	-	125,000	125,000	125,000	150,000		975,000	1,500,000	<u>Originally requested \$250,000 annually</u>	The trails plan developed internally by the planning department, in conjunction with discussions with Regional Planning Commission address the locations identified. No impact on operating budget.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
3-Plex Upgrades (Dodds)		✓		✓								185,000	185,000	Dodds 3plex bathroom/concessions building and potential fence in complex	The building is in disrepair and needs to be replaced. When it rains, both bathrooms are completely covered with water which makes it a hazard to enter the bathroom as the floors are concrete so it becomes very slippery. The walls of this facility have moved off its foundation. Fencing in the complex would allow better control of the facilities in terms of controlling access and would allow for taking admission at tournaments. Reduction in repairs within the operating budget as a result of this upgrade.
BMC Basement HVAC	moved from 2017 to 2020							40,000					40,000	HVAC replacement @ BMC	16/17 operating includes A&E to evaluate current HVAC requirements. Pending outcome, planning for replacement in 17/18. Potential for decrease in utility costs in the operating budget as a result.
Kaufman Lake East Pier	✓									60,000		-	60,000	Replace unsafe, deteriorated structure	May be deleted if concrete pier is deemed sufficient; removal needed regardless. No impact on operating budget.
LRC Utility Access										25,000		-	25,000	Provide paved access to west mechanical rooms	Poured concrete surfaces allowing vehicular access to LRC mechanical rooms, thus reducing damage and subsequent turf and planting repairs. Staff efficiencies to have a positive impact on the operating budget.
Parking and Drive at Eddie Albert Gardens in Dodds Park												140,000	140,000	Provide additional parking and paved access to east gardens	This has been a public request for some time. Also will help eliminate turf destruction and repair. Allow to redirect staff time to other areas, and reduce the repair/supply costs within the operating budget.
Prairie Farm Restroom/ Pavilion												130,000	130,000	Add accessible restroom and programming space	Construction would allow exterior accessibility to restrooms as well as covered program/rental space. Potential for increased patron use, however no impact on operating budget expected unless patrons charged rental fee for pavilion private use.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Springer Reception Remodel - REDUCED by \$10,000		✓			15,000								15,000	Remodel of front lobby	Renovation to a more user-friendly and better monitored area for safety purposes. No impact on operating budget.
Tennis Center Backdrop Replacement			✓						10,000	12,000			22,000	Replacement of backdrops and court dividers	Replacement of backdrops on south side and court dividers. Some of backdrops are torn, different colors, and in need of updating. No impact on operating budget.
Trails of Abbey Fields Park Development	✓			✓		270,000							270,000	Development of new park pathways and amenities.	Initial proposal to include playground equipment, paths, amenities, soccer goals, turf seed and erosion control, landscaping. To meet the IDNR requirement as a replacement for the 6.4 acres from Dodds Park. Initial steps have begun as required by IDNR, with a public hearing scheduled for 1/13/2016. No impact on operating budget.
Amphitheatre Replacement at Douglass Park	✓	✓		✓			-		150,000				150,000	Replacement of existing wood retaining wall seating and grading.	Replace with concrete seating, retaining walls, increase grading of the South side. No impact on operating budget.
Tennis Center Shed Replacement							-					10,000	10,000	replace existing "garage"	Provide for better storage options, which are limited currently. No impact on operating budget.
Trail Amenities - Exercise Equipment								50,000					50,000	Add exterior grade exercise equipment to existing trail(s)	Centennial Park and Kaufman Lake are targeted possibilities. This project has been on the CIP for a couple years, pending the outcome of the equipment added at Douglass Park this past year. No impact on operating budget.
VT Air Handling Upgrade - MOVE TO Foundation Request		✓									150,000	-	150,000	Add additional software and controls for existing HVAC system	Provide better air circulation and temperature control; patron comfort and safety. No impact on operating budget.
STAFF REVISED SUBTOTAL-CAPITAL:					1,287,650	1,423,500	1,127,500	1,067,800	1,029,800	981,200	150,000	3,100,000	10,167,450		

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
CAPITAL OUTLAY - VEHICLES, EQUIPMENT & TECHNOLOGY															
Backhoe Replacement					90,000								90,000	Adds a second backhoe to fleet, replacing the 1986 Case backhoe	The 1986 Case backhoe has been regulated to a Material Handling unit only due to mechanical and safety issues, reducing our capabilities by half. Request based upon replacement schedule.
Backup generator for servers MOVED from 2017 to 2018					-	-		75,000					75,000	Address need for backup during power outages, all servers are located at Bresnan facility	allow servers to run during power outages and prevent loss of data. These servers also control the entire phone system throughout the District. Cost estimated is for equipment, installation and A&E.
Backup generator for sump pumps at Springer			✓		70,000								70,000	Installation of backup generator for sump pumps	Aim is to eliminate flooding during frequent power outages in downtown Champaign at Springer Cultural Center
Replacement Gator-type unit					15,000								15,000	Replace 2005 unit	Replaces high-hour unit which has almosted exceed the recommended hours per the manufacturer. This replacement is based on the replacement schedule. No impact on operating budget.
Replacement of boiler at Douglass					45,000								45,000	Replace aging, inefficient boiler; moved to beyond FY2022; originally requested \$45,000	Currently the boiler heats only the locker rooms and afterschool room at over 1M btu's wasting natural gas. Changing to a 94% efficient unit, sized to the space being heated will save some money.
Replacement Pool Vacuum					10,000								10,000	Replacement of pool vacuum	Current pool vacuum takes three staff to run plus 2-3 hours of staff cost to clean the main pool. A new vacuum is a drop and self-propelled vacuum that will cut down on staff cost by 90%. Costs would be recouped within approximate two seasons. Impact to operating budget reflected as staff efficiencies.
Technology Equipment Replacement					20,000	20,000	20,000	20,000	20,000	20,000		30,000	150,000	<u>computer eqt. Upgrades</u> <u>REDUCED by \$5,000</u> <u>annually</u>	annual. No impact on operating budget.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Tennis Center Court Fans moved from 2017 to 2019					-		35,000	35,000					70,000	Replacement of under-sized units.	Replacement of units to allow for increased air flow for patrons. When comparing to installing air conditioning, staff does not see an increase in revenue to justify the cost of installation of units and monthly utilities. Many of the summer programs continue to be held outdoors for various reasons and would continue despite having AC at the TC; thus the fans should be sufficient.
Turf Aerator					26,000								26,000	New, efficient aerator ; originally requested \$26,000	Purchase allows for better aeration of sports turf, allowing for better propagation and weed control.
Vehicle Replacement removed 1 new pickup from 2017					125,000	139,000	230,000	245,000	300,000	300,000			1,339,000	2016/17_ 94 Chevy Truck (Mtn) 20K; 98 Taurus (rec) 35K; new 1/2 ton PU 20K; new 3/4 ton 4WD w/body 50K = FY17 (\$125K); 2017/18_ 01 Dodge PU (mtnc) 22K; 02 3/4 ton PU w/body 45K; 03 1 ton dump (ops) 50K; 05 Chevy PU (hort) 22K = FY18 (\$139K); 2018/19_ Seven 06 pick-ups (var) 175K; 06 1 ton dump (ops) 55K = FY19 (\$230K); 2019/20_ Two 06 pick-ups (hort) 52K; One 07 pick-ups (mtnc) 26K; 07 Stakebed 3/4 ton (hort) 55K; 96 Dodge van (rec) 60K; 00 Ford van (rec) 60K = FY20 (\$245K); 2020/21 Estimate only (inc. vehicles removed from 2018) 2021/22 Estimate only	Replacements (2): Maintenance and Risk Manager (per replacement schedule); New (3): new FT1 ops, FT2 ops, HVAC ops. The sound truck is necessary for special events. It is used to pull the showmobile and holds all the audio equipment for rentals and special event needs. Over the past few years the sound truck has deteriorated in condition and is on its last leg. The sound truck pulls the showmobile, which is not its intended use, and as such has created excess wear and tear on the vehicle. All replacements are based on the Vehicle Replacement Schedule.

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Wide Area Mower					-							50,000	50,000	New	contingent on new grounds FT position. Plan is to re-claim Douglass and Zahnd parks back from the contracted mowers at \$12,250/year. New staff would account for \$27,000 plus benefits and the mower would be \$6,500/year (purchase over 8 year useful life). These funds would be reinvested back into the parks since they are of "showcase" grade and deserve our full attention.
New Tracked Skidsteer					-							68,000	68,000	Adds a multi-purpose unit to fleet	Eliminates rental of said unit. Annual operating costs for rental of unit averages between \$3,000-\$4,500 per year.
Replacement Chipper							-			35,000			35,000	Scheduled replacement of 1996 chipper	Upgrade to more modern, faster, efficient unit per replacement schedule
Replacement Mower						-	35,000	35,000	25,000				95,000	Replacement of trim mowers (FY19, FY20); wide area pull-behind mower (FY21)	High hour trim mower replacement with more efficient models; based upon replacement schedule
Replace Genie Lift at Virginia Theatre						35,000							35,000	Replacement of Genie Lift for theatre stage	The current lift is aging and is in need of replacement to defray from major repairs down the road.
Kubota Replacement										20,000			20,000	Replacement of utility/snow equipment	Replacement based upon replacement schedule
New Tier 4 Air Compressor												45,000	45,000	Addition to fleet for winterization	Eliminates rental expense of \$2,000/month (total between \$2,000-\$4,000/year) plus use for winterization of seasonal systems. This would be used to blow-out the lines which require this type of power/capacity for our irrigation systems.
REVISED SUBTOTAL-CAPITAL-VEHICLES / EQUIPMENT & TECHNOLOGY					401,000	194,000	320,000	410,000	345,000	375,000	-	193,000	2,238,000		
STAFF REVISED TOTAL-CAPITAL PROJECTS					1,688,650	1,617,500	1,447,500	1,477,800	1,374,800	1,356,200	150,000	3,293,000	12,405,450		

CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
EQUIPMENT NOT CAPITALIZED (<\$10,000 PER INDIVIDUAL ITEM) - INCLUDED IN OPERATING BUDGETS															
Add Additional Cardio/Fitness equipment					-	5,000	-	5,000	-	5,000		45,000	60,000	Additional fitness equipment to be added at LRC reduced by \$5,000 every other year, and cut \$10,000 on other years	This will be added to the Recreation Fund operating budget
Scoreboard Replacements					-	6,000	6,000	6,000	6,000	6,000		45,000	75,000	Update and replace scoreboards throughout the District - <u>cut down 50% each year for 2018-2022; Removed 2017 request of \$15,000 completely</u>	<u>Spalding Field</u> : Old system that requires us to plug in to connect to the scoreboard. The score controllers are extremely old and had to be fixed consistently by ops. Additionally, the board itself does not have a covering to protect the light bulbs and on multiple occasions last year rocks were through at the scoreboard shattering many lights. <u>Dexter</u> : Same scoreboard and controllers as Spalding. Need to upgrade to wireless like at Dodds <u>Dodds 3 Plex</u> : Scoreboards work fine, but the score panels were the first wireless set Fairplay offered. They are dated and deteriorated. They need to be upgraded to be the same score controllers as Dodds 4 Plex so that all 7 have the same parts.
Soccer Goals		✓		✓	7,000	7,000	7,000					4,000	25,000	Replace goals to meet standards; There is a need to purchase 4 sets of 6'x18' soccer goals; and 4 sets of 4'x6' soccer goals; <u>originally requested \$25,000 for 2017; split out over 3 years</u>	Youth soccer program is changing the sizes of teams based on United States Soccer Federation recommendations which CPD generally follows. This will require more soccer fields and more goals as the recommendation is to go to less kids per team. Staff can easily make the change to add more fields in its current space at Dodds Soccer Complex. Fields 1-3 will remain unchanged. No known impact on the operating budget.
Network/Wireless Equipment Upgrades					15,000	15,000	15,000	15,000	15,000	15,000			90,000		
Replacement of Copy Machines					20,000	7,000	-	7,000	-	7,000		14,000	55,000	Replacement of copy machines	Copiers at Hays, Douglass, Bresnan purchased prior to 2011 and need of replacement.
Server/Hardware Replacement					7,000	-	7,000	-	7,000	-		21,000	42,000	Replacement of one server per year, and to allow for additional server if required	Annual replacement

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

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REVISED SUBTOTAL-EQUIPMENT NOT CAPITALIZED (<\$10,000 PER INDIVIDUAL ITEM) - OPERATING BUDGET					49,000	40,000	35,000	33,000	28,000	33,000	-	129,000	347,000		

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Duct Cleaning		✓			10,000		10,000		10,000			10,000	40,000	facility duct cleaning	Suggested preventive maintenance practice and to protect the health and safety of staff/patrons. To staff's knowledge this has not been completed in the past. Staff would begin with Bresnan Meeting Center, Douglass, Douglass Annex, and Hays; then work in the other facilities.
Hard Court Replacement (Basketball Courts)		✓		✓	50,000	47,000	50,000	50,000	50,000	110,000		20,000	377,000	Hazel & Beardsley (16/17), Washington, Clark, Spalding Detention (17/18), Powell (18/19) <u>ORIGINALLY has \$97,000 for 2017, 120,000 for 2018, and \$100,000 for 2019 per replacement schedule</u>	Annual expense to address aging outdoor asphalt court surfaces to concrete per replacement schedule; this is following the periodic resurfacing/stripping done during the interim years to maintain courts prior to requiring a total replacement. Increases per year based on known concrete costs.
Hard Court Re-surface/stripe (Tennis Courts)		✓		✓	35,000	-	35,000	35,000	225,000	35,000		50,000	415,000	Hessel courts (35K) <u>IN 16/17</u> & Spalding courts (35K) in 18/19; Sunset court (35K) in 19/20; Lindsay courts (225K); Clark courts (35K) in 21/22; Eisner delayed to future years.	Annual expense at different locations. Addresses court cracks/stripping or total renovation due to age and replacement schedule, and extends the time before a total replacement is warranted.
Sholem Slide Reseal		✓				24,000		26,000		28,000			78,000	Coating protection on SAC waterslides	Bi-annual expense due to deterioration by water and elements
Sholem Tile Re-Grouting		✓				8,000		8,000		8,000			24,000	Re-grouting of pool tiles	Bi-annual expense due to deterioration by water characteristics
Sholem VGB Drain Covers- Replacement		✓					20,000			22,000			42,000	Replacement of mandated drain covers every three years	Driven by VGB Act, mandating safety protocols for pool drains
Wraps for Showmobile and box truck		✓			-		12,000						12,000	Replacement of body wraps	update of damaged panels and replace with new CPD logo
STAFF REVISED SUBTOTAL-PERIODIC MAINTENANCE - OPERATING BUDGET					95,000	79,000	127,000	119,000	285,000	203,000	-	80,000	988,000		

**CHAMPAIGN PARK DISTRICT
CAPITAL IMPROVEMENT PLAN 2017-2022**

Project Name	Safety Related	PROS Consulting May 2008	Facility Study by Architectural Expressions (11/18/09)	Community Needs Assessment (2012)	2017	2018	2019	2020	2021	2022	Possible Foundation Request	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
ROUTINE MAINTENANCE (ANNUAL) - INCLUDED IN OPERATING BUDGETS															
General Concrete		✓			50,000	31,000	32,000	40,000	40,000	40,000		17,000	250,000	Normal concrete repair/replacement, inc. curb installations at flower beds in various locations in 16/17	annual expense; estimated
General Roadway		✓			6,000	6,000	6,000	6,000	6,000	6,000			36,000	Parking lot and shoulder work; asphalt patching	annual expense; estimated
Seal Coating/Line Striping Parking Lots		✓			42,000	42,000	41,700	42,300	46,000	55,000		-	269,000	Top coat and re-striping of lots	Annual expense - estimated. May decrease as we move to concrete surfaces
General Painting - CUT \$10,000 in 2017		✓			25,000	25,000	25,000	35,000	30,000	40,000		40,000	220,000	Normal painting based upon wear	annual expense; estimated
Park Amenities - General Replacement		✓		✓	30,000	20,000	20,000	40,000	30,000	40,000		20,000	200,000	Replacements for park benches, cans, picnic tables, trash receptacles, etc.	annual expense; 18/19 & 19/20 estimate higher due to condition est.
Park Signs		✓			10,000	5,000	5,000	5,000	2,500	2,500		5,000	35,000	Replacement of park signs; after 2017/18, replacement complete, repairs mostly	Completion of change to board approved park ID signage
Playground Surfacing		✓		✓	30,000	31,200	31,800	32,400	33,400	40,000			198,800	FIBAR wood chips for playground surfacing	Annual re-plenishment of pg wood chip surfaces; after 19/20, less fibar needed since some playgrounds have been replaced with the poured-
Prayer for Rain Maintenance		✓			15,000		8,000	-	8,000	-		17,000	48,000	Address potential repair to stone work, based upon winter's damage	Annual expense
Sports Fields Mix		✓			10,000	10,000	10,000	10,000	40,000	40,000			120,000	Mix for infield reconstruction	Annual expense for top-dressing/repairs; 20/21 & 20/22 Renovations expected
STAFF REVISED SUBTOTAL-ROUTINE MAINTENANCE - OPERATING BUDGET					218,000	170,200	179,500	210,700	235,900	263,500	-	99,000	1,376,800		
STAFF REVISED TOTAL PERIODIC & ROUTINE MAINTENANCE, NON-CAPITAL					362,000	289,200	341,500	362,700	548,900	499,500	-	308,000	2,711,800		

TOTAL OF ALL PROJECTS IN 2017-2022 CIP															
STAFF REVISED 3/1/16					2,050,650	1,906,700	1,789,000	1,840,500	1,923,700	1,855,700	150,000	3,601,000	15,117,250		
Projected Revenues for FY17					2,053,760	1,907,160	1,789,772	1,841,339	1,923,748	1,871,872					
Variance Under (Over) Revenues					3,110	460	772	839	48	16,172					

Operations & Planning Department
Replacement Schedule
Equipment – Rolling Stock

The following is the suggested replacement schedule for the district’s Equipment – Rolling Stock. Each replacement would occasionally include a trade-in piece of equipment, usually of little value. However, some equipment items are purchased as “additions” to the existing inventory. Barring unforeseen circumstances, Equipment – Rolling Stock replacement varies, based upon age, repair history, engine hours, industry/programming changes, efficiency upgrades and appearance.

Unit	Year	Model	Type	Replacement
5080E	1986	Case	Backhoe	FY 16/17
6x4 Gator	2006	John Deere	Utility Cart	FY 16/17
BX2230	2006	Kubota	Compact Tractor	FY 16/17
BX2230	2006	Kubota	Compact Tractor w/cab	FY 17/18
997	2011	John Deere	Mower	FY 17/18
997	2010	John Deere	Mower	FY 18/19
1250	1996	Vermeer	Chipper	FY 18/19
AFM4211	2011	Land Pride	Wide Area Mower	FY 19/20
SR72	2007	Soil Reliever	Deep Tine Aerator	
Hydro Seeder	2009	FINN	Seeder	
Fertilizer Cart	2009	BBI Cricket	Fertilizer Spreader	
BB702X	2009	Woods	Rotary Mower	
3520	2010	John Deere	Tractor	
1445	2010	John Deere	Mower	
2615RP	1990	Bush Hog	Rotary Cutter	
416D	2005	Caterpillar	Backhoe	
V72	2007	Smithco	Big Vac	
MX5000SU	2007	Kubota	Tractor	
21" Mower	2006	Exmark	Mower	
48" Mower	2006	Exmark	Mower	
48" Mower	2006	Exmark	Mower	
1500	2008	Vermeer	Chipper	
L5740	2011	Kubota	Tractor	
5056M	2011	John Deere	Tractor	
CPM-8-9H	2013	EDCO	Concrete Scarifier	
Golf Cart	2013	Club Car Caryall II	Utility Cart	
Golf Cart	2013	Club Car Caryall II	Utility Cart	
Aerifier	2013	Exmark	Ride-on Aerifier	
5040	2014	Toro - Sandpro	Ballfield Groomer	
4000D	2014	Toro	Wide Area Mower	
Grinder	2014	Vermeer	Stump Grinder	
MT55	2015	Bobcat	Mini Track Loader	
3500D	2015	Toro	Mower	
	2015	Toyota	Forklift	

FY 16/17:

- Case Backhoe to be replaced with similar equipment
- John Deere Utility Cart (6x4 Gator) to be replaced with similar equipment
- Kubota Compact Tractor to be declared surplus

Verified 12/14/15



Operations & Planning Department
Replacement Schedule
Outdoor Basketball Court Surfaces

The following is the suggested replacement schedule for the district’s outdoor basketball court surfaces. Each project will include removal of the existing surface, excavation of sub-grade, installation of a new concrete surface, court striping, and new poles, backboards and rims. Barring unforeseen circumstances, each new surface should last 20 years.

<u>Location</u>	<u>Last Reconstruction</u>	<u>Capital Plan Year</u>
Washington Park (1 court)	1988/89	2017/18
Clark Park (1 court)	1990/91	2017/18
Detention Basin (1 court)	1992/93	2017/18
Powell Park (1 court)	1993/94	2018/19
Mulliken Park (1/2 court)	2006/07	2026/27
Turnberry Ridge Park (1/2 court)	2006/07	2026/27
Spalding Park (2 courts)	2007/08	2027/28
Scott Park (1 court)	2009/10	2029/30
Toalson Park (1/2 court)	2009/10	2029/30
Sunset Ridge Park (1 court)	2011/12	2031/32
HK Park (1 court)	2014/15	2034/35
Eisner Park (1 court)	2014/15	2034/35
Glenn Park (1/2 court)	2014/15	2034/35
Wesley Park (2 courts)	2015/16	2035/36
Hazel Park (1 court)		2036/37
Beardsley Park (1 court)		2036/37

Centennial Park (located on Dexter Field parking lot); to be moved as this is part of the park master plan.



Operations & Planning Department
Replacement Schedule
Outdoor Tennis Court Surfaces

The following is the suggested replacement schedule for the district’s outdoor tennis court surfaces.

- Each RENOVATION project will include removal of the existing surface, excavation of sub-grade, installation of a new asphalt surface, court striping, and new net poles. Replacement lighting and/or fencing may be a consideration. Barring unforeseen circumstances, each RENOVATED surface should last 25 years (with proper REFURBISHMENT every 7 to 8 years).
- Each REFURBISHMENT project will include crack-filling, rectifying ponding issues, color-coating and line striping. Barring unforeseen circumstances, each REFURBISHED surface should last 7 to 8 years, with a maximum of 3 refurbishments before RENOVATION is necessary.

<u>Location (# of courts)</u>	<u>Last Yr. RENOVATED</u>	<u>REFURBISHED</u>	<u>Next REFURB/RENOV</u>
Spalding Park (4)	1995/96	2008/09	2016/17 REFURB
Hessel Park (4)	2004/05		2016/17 REFURB
Eisner Park (1 synth)	1990/91	2008/09	2017/18 RENOV to asphalt
Sunset Park (1)	2011/12		2019/20 REFURB
Centennial Park (8)	1997/98	2006/07 2013/14	2020/21 REFURB
Clark Park (2)	1996/97	2014/15	2021/22 REFURB
Morrissey Park (4)	1994/95	2008/09 2015/16	2022/23 REFURB

Verified 12/14/15



Operations & Planning Department
Replacement Schedule
Outdoor Playground Structures

The following is the suggested replacement schedule for the district’s outdoor playground structures. Each project will include removal of the existing structure, excavation of site, installation of a new structure, and installation of the chosen surfacing. Barring unforeseen circumstances, each new playground should last 20 years.

Year	Location	Surface	Replacement
1992	West Side	FIBAR	2016/17
1996	Spalding	FIBAR	HOLD
1997	Beardsley	FIBAR	2016/17
1998	Clark	FIBAR	
1998	Morrissey	FIBAR	
1999	Noel	FIBAR	
1999	Zahnd	FIBAR	
2000	Robeson	FIBAR	
2000	Bristol	FIBAR	
2001	Millage	FIBAR	2021/22
2002	Johnston	FIBAR	2021/22
2002	Mayfair	FIBAR	2022/23
2003	Wesley	FIBAR	2023/24
2003	Davidson	FIBAR	2023/24
2003	Turnberry Ridge	FIBAR	2023/24
2004	RM West	FIBAR	2024/25
2005	Mullikin	FIBAR	2025/26
2007	Prairie Farm	FIBAR	2027/28
2007	Centennial	Poured-in-place	2027/28
2009	Scott	FIBAR	2029/30
2009	Toalson	FIBAR	2029/30
2010	Hazel	FIBAR	2030/31
2010	Dodds	FIBAR	2030/31
2011	Garden Hills	Poured-in-place	2031/32
2011	Sunset Ridge	FIBAR	2031/32
2011	Porter	FIBAR/P-i-P	2032/33
2014	Eisner	Poured-in-place	2034/35
2014	Douglass	Poured-in-place	2034/35
2014	Powell	FIBAR	2034/35
2015	Glenn	FIBAR	2035/36
2016	Hessel	Poured-in-place	2035/36

* part of Spalding development

* budgeted for 15/16



Operations & Planning Department
Replacement Schedule
Building Roofing

The following is the suggested replacement schedule for the district's roof structures. Each project will include removal of the existing roof, under-lying repair, and installation of the chosen roofing material. Barring unforeseen circumstances, each new roof system should last 40 years.

Location	Action	Action Year	Projected Cost
Hays Recreation Center	Lower Flat Roof – Replacement	FY16/17	\$35,000
	Sloped Roofs - Replacement	FY16/17	\$85,000
Springer Cultural Center	Main Roof – Replacement	FY17/18	\$315,000
	Masonry Tuckpointing	FY17/18	\$167,000
	Canopy Roof (west)	FY 17/18	\$18,000
Dodds Tennis Center	Court Roof	FY18/19	\$275,000
	Flat Roof	FY18/19	\$85,000
Virginia Theatre			\$300,000

Verified 12/14/15



Operations & Planning Department
Replacement Schedule
Vehicles

The following is the suggested replacement schedule for the district’s fleet vehicles. Each replacement would normally include a trade-in vehicle, usually of little value. However, some vehicles are purchased as “additions” to the existing fleet. Barring unforeseen circumstances, fleet vehicles are replaced every 12 to 14 years, based upon age, repair history, mileage and appearance.

Year	Model	Type	Dept/Division	Replacement
1994	Chevy 1500	Truck	Maintenance	FY 16/17
1998	Taurus	Car	Recreation - TC	FY 16/17
1998	Dodge Ram	Truck	Horticulture	FY 16/17
1994	International	Sound Truck	Special Events	FY16/17
2001	Dodge Ram	Truck	Maintenance	FY 17/18
2002	Chevy 2500	Truck	Maintenance	FY 17/18
2003	F350	Dump Truck	Horticulture	FY 17/18
2005	Chevy 1500	Truck	Horticulture	FY 17/18
2006	F150	Truck	Grounds	FY 18/19
2006	F150	Truck	Special Projects	FY 18/19
2006	F150	Truck	Maintenance	FY 18/19
2006	F150	Truck	Special Projects	FY 18/19
2006	Chevy 1500	Truck	Maintenance	FY 18/19
2006	F150	Truck	Horticulture	FY 18/19
2006	F350	Dump Truck	Grounds	FY 18/19
2006	F150	Truck	Grounds	FY 18/19
2006	Ranger	Truck	Horticulture	FY 19/20
1996	Dodge	14 pass. Van	Recreation	FY 19/20
2000	Ford	14 pass. Van	Recreation	FY19/20
2006	Chevy 1500	Truck	Horticulture	FY 19/20
2007	F350	Stake Bed	Horticulture	FY 19/20
2007	Chevy Colorado	Truck	Special Projects	FY 19/20

Verified 12/14/15

CHAMPAIGN PARK DISTRICT
VEHICLE LISTING PER FIXED ASSET SOFTWARE
MATCHED TO REPLACEMENT SCHEDULE

DESCRIPTION	ACQUIRED DATE	COST	BOOK VALUE	REPLACEMENT YEAR BASED ON 12 YEAR LIFE	
#24 1994 SOUND TRUCK	03/15/1994	\$ 27,511	\$ -	2006	
#37 1994 TRUCK PICKUP	10/01/1994	11,476	-	2006	
#58 1999 DODGE RAM PICKUP TRUCK	05/01/1998	14,230	-	2010	
#11 1998 FORD TAURUS	05/01/1998	26,742	-	2010	
#14 VAN	11/01/1999	22,640	-	2011	
#17 1999 14 PASSANGER VAN	11/01/1999	22,994	-	2011	
#62 DODGE RAM PICKUP TRUCK	05/15/2001	15,453	-	2013	
#43 TRUCK PICKUP	07/15/2001	26,100	-	2013	
#63 2003 FORD F350 CHASSIS W/ DUMP BODY	06/12/2003	26,541	-	2015	
#52 2005 Silverado Pickup	06/01/2005	14,027	-	2017	
#64 2006 Ford One Ton Dump Truck	01/01/2006	29,450	-	2018	
#23 2006 Box Truck	01/01/2006	28,890	-	2018	
#65 2006 Chevy Pickup	04/01/2006	12,843	-	2018	
#47 2006 Chevy Pickup	04/01/2006	12,843	-	2018	
#32 2006 Ford F150	06/01/2006	13,781	-	2018	
#36 2006 International Aerial Truck	06/01/2006	104,634	-	2018	
#22 2006 Ford F150	06/15/2006	13,281	-	2018	
#39 2006 Ford F150	06/15/2006	11,781	-	2018	
#42 2006 Ford F150	06/15/2006	12,781	-	2018	
#48 2006 Ford F150	06/15/2006	13,281	-	2018	

CHAMPAIGN PARK DISTRICT
VEHICLE LISTING PER FIXED ASSET SOFTWARE
MATCHED TO REPLACEMENT SCHEDULE

DESCRIPTION	ACQUIRED DATE	COST	BOOK VALUE	REPLACEMENT YEAR BASED ON 12 YEAR LIFE	
#66 2006 Ford F150	06/15/2006	13,781	-	2018	
#18 2007 Ford Ranger	09/15/2006	11,774	-	2018	
#45 2007 Ford 1 Ton Dump Truck	09/15/2006	27,644	-	2018	
#27 2007 Ford Ranger	04/30/2007	11,083	-	2019	
#35 2007 Ford Ranger	04/30/2007	11,083	-	2019	
#12 2007 Ford Ranger	04/30/2007	11,083	-	2019	
#67 2007 Chevy colorado 2 wheel drive pickup	05/31/2007	12,668	-	2019	
#33 Garbage Truck	07/31/2007	73,585	-	2019	
#38 2008 Ford 3/4 Ton Crew Cab Pickup	10/09/2007	22,634	-	2019	
#68 2008 Ford Ranger Truck	04/30/2008	12,554	-	2020	
#25 14 Passenger Bus for Srec	10/06/2008	38,611	-	2020	
#55 2008 F350 Chassis with Aerial Platform	11/11/2008	58,480	-	2020	
#21 2009 Dodge Grand Caravan	12/02/2008	21,385	-	2020	
New Showmobile-	12/09/2008	102,994	-	2020	
#31 2010 Ford Escape Hybrid	04/27/2010	28,484	-	2022	
#69 2010 Ford Ranger	05/05/2010	14,963	-	2022	
#29 2011 Ford XL 4x4, 3/4 ton full size pickup	05/24/2010	26,425	-	2022	
#51 2011 Ford F250 4x2 pickup	06/03/2010	24,040	-	2022	
#49, 2011 Ford White F350 truck	06/08/2010	34,717	-	2022	
#53 2011 Ford Ranger	02/21/2011	14,199	831	2023	

CHAMPAIGN PARK DISTRICT
 VEHICLE LISTING PER FIXED ASSET SOFTWARE
 MATCHED TO REPLACEMENT SCHEDULE

DESCRIPTION	ACQUIRED DATE	COST	BOOK VALUE	REPLACEMENT YEAR BASED ON 12 YEAR LIFE	
#34 2011 Ford F150	07/31/2011	15,999	2,266	2023	
#54 2011 Ford F250 crew cab	07/31/2011	26,000	3,682	2023	
#16 2012 ford escape hybrid	08/31/2011	25,395	4,018	2023	
#56 2011 Ford F150 4x2 pickup	09/30/2011	15,786	2,763	2023	
#19 2012 Ford F250 Regular Cab 4x4	11/30/2011	25,875	5,389	2023	
#71 2012 F150 Ford Regular Cab, 2wd	06/29/2012	15,850	5,152	2024	
#72 2012 Ford E-150 8 passenger van for CUSR	07/20/2012	22,629	7,731	2024	
#46 2013 International Durastar Dump Truck	09/12/2012	82,546	30,956	2024	
#57 2014 Ford F150	07/21/2014	17,065	12,656	2026	
#10 2014 F150 Regular Cab 4x2	07/21/2014	17,170	12,734	2026	
2015 Chevy 14-passenger CUSR	12/23/2014	52,616	43,409	2026	
#59 2015 CHEVY SILVERADO PICKUP	09/14/2015	18,738	18,738	2027	
#61 2015 CHEVY SILVERADO PICKUP	09/14/2015	18,643	18,643	2027	
#41 2015 FORD F150 CREWCAB	09/29/2015	22,410	22,410	2027	
		<u>\$ 1,410,191</u>	<u>\$ 191,379</u>		

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GENERAL FUND

DEPARTMENT BUDGET – ADMINISTRATION

PRINCIPAL RESPONSIBILITIES

GENERAL FUND: ADMINISTRATION – accounts for the District's general administrative costs

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS (FT1 AND FT2 ONLY)

Position	Position Counts			
	FYE2017 Budget	FYE2016 Actual	FYE2015 Actual	FY2014 Actual
EXECUTIVE				
EXECUTIVE DIRECTOR	1	1	1	1
ASSISTANT TO THE EXECUTIVE DIR	1	1	1	1
ADMINISTRATIVE SPECIALIST	0	0	1	0
	2	2	3	2
FINANCE				
DIRECTOR OF FINANCE	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
DEVELOPMENT DIRECTOR	1	1	1	1
ASSISTANT FINANCE DIRECTOR	1	1	1	1
ACCOUNTING ASSISTANT	1	1	1	1
ACCOUNTS PAYABLE COORDINATOR (PREVIOUSLY CLERK)	1	1	1	1
ACCOUNTING CLERK	1	1	1	1
BUILDING SERVICE WORKER	1	1	1	1
	8	8	8	8
HUMAN RESOURCES & IT (Risk in Fund 04 Liability Insurance)				
DIRECTOR OF HR, IT, RISK	1	1	0	0
HR MANAGER	0	0	1	1
HR COORDINATOR	1	0	0	0
HR CLERK	0	1	1	1
TECHNOLOGY MANAGER	0	0	0	1
	2	2	2	3
Grand Total	12	12	13	12

2015-16 ACCOMPLISHMENTS

- Successfully implemented new accounting software, provided end-user training and utilized system for budget purposes.
- Purchased an additional module for purchase orders and implemented with the new accounting software which provided more real-time information on transactions to the end-users.

GENERAL FUND

DEPARTMENT BUDGET – ADMINISTRATION

- Continued to invest in technology throughout the District by increasing speed and user access to systems, specifically fiber line installation at Douglass Annex, Prairie Farm and Sholem Aquatic Center.
- Revisited the 2020 strategic plan, updated and revamped for 2016-2019 and scheduled to be approved in May 2016.

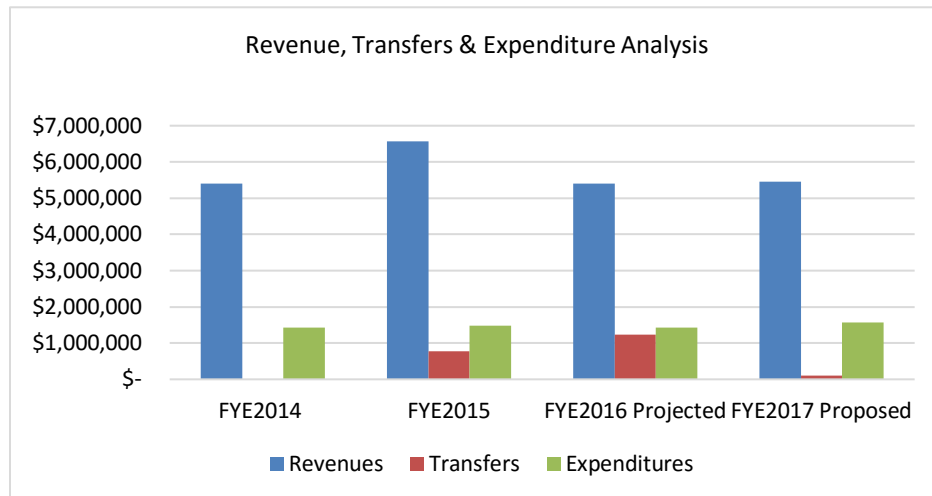
2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 16.66	\$ 17.13	\$ 16.94	\$ 18.38



GENERAL FUND
FYE2017 DEPARTMENT BUDGETS
ADMINISTRATION

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	5,372,740	5,284,300	5,338,140	5,403,300
	CHARGE FOR SERVICE REVENUE	2,420	3,490	2,960	2,030
	CONTRIBUTIONS/SPONSORSHIPS			2,750	2,500
	INTEREST INCOME	7,040	13,170	32,550	28,000
	SPECIAL RECEIPTS	25,650	1,262,640	26,020	15,000
	TOTAL ESTIMATED REVENUES	<u>5,407,850</u>	<u>6,563,600</u>	<u>5,402,420</u>	<u>5,450,830</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	755,560	687,270	684,030	734,890
	FRINGE BENEFITS	338,520	322,010	356,340	368,780
	CONTRACTUAL	239,420	348,630	305,640	339,760
	COMMODITIES/SUPPLIES	22,070	29,300	36,340	65,240
	UTILITIES	34,580	36,060	38,210	44,830
	ROUTINE/PERIODIC MAINTENANCE		24,250	11,120	
	CAPITAL OUTLAY	38,950	34,930		10,000
	TRANSFERS TO OTHER FUNDS		775,000	1,228,600	100,000
	TOTAL APPROPRIATIONS	<u>1,429,100</u>	<u>2,257,450</u>	<u>2,660,280</u>	<u>1,663,500</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 01	<u>3,978,750</u>	<u>4,306,150</u>	<u>2,742,140</u>	<u>3,787,330</u>

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GENERAL FUND

DEPARTMENT BUDGET – MARKETING AND COMMUNICATIONS

PRINCIPAL RESPONSIBILITIES

GENERAL FUND: MARKETING & COMMUNICATIONS – A program of the General Fund which promotes the District’s mission and goals by positioning its staff, volunteers, programs, events and sponsors within the community. The department markets to more than 80,000 residents. Primary responsibilities include designing external and internal promotional pieces and advertisements, market research, media relations, placement of all District advertising, producing Program Guide located at <https://champaignparks.com/programs/program-guide/> (allocated between the Recreation and Museum funds as this is the program guide for those programs), promotions, visual images, strategic planning and other marketing-related projects.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS (FT1 AND FT2)

Position
DIRECTOR OF MARKETING AND COMMUNICATIONS
MARKETING AND DEVELOPMENT DIRECTOR
MARKETING MANAGER
GRAPHIC DESIGNER
MARKETING COORDINATOR (INCLUDED IN RECREATION IN FYE2016)

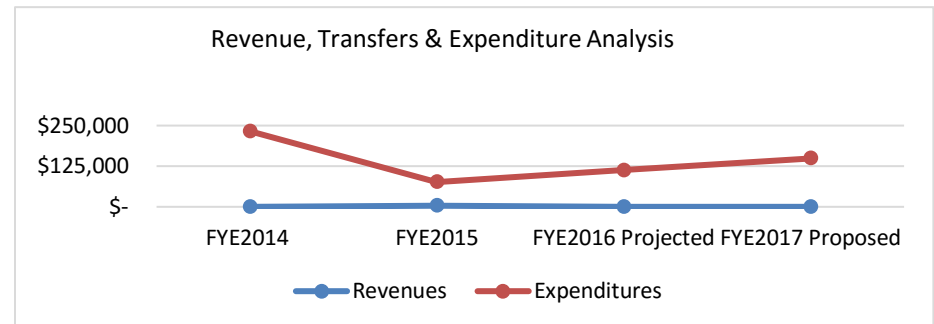
Position Counts				
FYE2017 Budget	FYE2016 Actual	FYE2015 Actual	FY2014 Actual	
1	1	0	0	
0	0	0	1	
0	0	1	0	
1	1	1	1	
1	0	0	1	
3	2	2	3	

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Develop a marketing plan to promote friendliness, safety and hospitality.



PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
CPD Facebook Followers	2,610	3,922	5,258	5,500
Virginia Theatre Facebook Followers	2,367	4,030	5,877	6,300
Sholem Aquatic Center Facebook Followers	1,526	2,372	3,432	3,800
CPD Twitter Followers	3,052	3,936	4,828	5,200
CPD Instagram Followers	328	700	1,232	1,400

Operating Expenditures Per Capita	\$ 2.79	\$ 0.90	\$ 1.33	\$ 1.77
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GENERAL FUND
 FYE2017 DEPARTMENT BUDGETS
 MARKETING AND COMMUNICATIONS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 10-006-PUBLIC AFFAIRS - VOLUNTEERS</u>					
	SALARIES AND WAGES	3,800	4,300	3,670	3,480
	CONTRACTUAL	70		260	1,000
	COMMODITIES/SUPPLIES	2,070	2,690	5,430	5,350
	NET OF REVENUES/APPROPRIATIONS - 10-006-PUBLIC AFFAI	(5,940)	(6,990)	(9,360)	(9,830)

GENERAL FUND
 FYE2017 DEPARTMENT BUDGETS
 MARKETING AND COMMUNICATIONS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 10-069-PUBLIC AFFAIRS - MARKETING</u>					
	SPECIAL RECEIPTS		3,390		
	SALARIES AND WAGES	119,440	28,480	61,310	86,580
	CONTRACTUAL	32,420	31,830	42,950	48,900
	COMMODITIES/SUPPLIES	11,610	15,730	8,370	13,750
	NET OF REVENUES/APPROPRIATIONS - 10-069-PUBLIC AFFAI	<u>(163,470)</u>	<u>(72,650)</u>	<u>(112,630)</u>	<u>(149,230)</u>
	ESTIMATED REVENUES - FUND 01		3,390		
	APPROPRIATIONS - FUND 01	169,410	83,030	121,990	159,060
	NET OF REVENUES/APPROPRIATIONS - FUND 01	<u>(169,410)</u>	<u>(79,640)</u>	<u>(121,990)</u>	<u>(159,060)</u>

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GENERAL FUND

DEPARTMENT BUDGET – OPERATIONS

PRINCIPAL RESPONSIBILITIES

GENERAL FUND: OPERATIONS – Oversees the enhancement, maintenance and daily operations of all Park District facilities, parks, grounds, equipment, park features and trials as well as facility rentals and park permits. The Department includes:

- **Horticulture Division**-improves the aesthetic quality of the District through design, installation and maintenance of flowers, plantings and signage. Responsibilities include flower islands, all beds within the parks, ornamental plantings and park signs. The park naturalist is housed within this division. This area is responsible for the maintenance of all existing prairie and natural areas and the creation of new areas.
- **Maintenance Division**-maintains all structures within the park district including all buildings, swimming pools and splash pads, picnic pavilions, fountains, irrigation, lighting and park signage. Also responsible for all HVAC, electrical, plumbing, carpentry, fleet maintenance and assists with ADA upgrades.
- **Grounds Division**- manages the District’s turf, trees and trash removal. Responsibilities include oversight of all contract mowers, the mowing and trimming of the District’s “signature” parks, and all arbor duties, including removal, care and installation. This division also has responsibility for removal of all park litter/trash, as well as the district recycling program.
- **Special Projects** – maintains the District’s playgrounds, hard courts, disc golf course, park amenities and sports fields. Responsibilities include oversight of playground installations, park benches and amenities, as well as the preparation, maintenance and repair of softball, baseball, football and soccer fields. This division also operates the fabrication/welding shop.
- **PLANNING & DEVELOPMENT DIVISION** –This division is responsible for the planning, design and development of new and existing projects throughout the District. In addition this department seeks out and applies for grants specific to their projects, specifically OSLAD, PARC, SEDAC, and DCEO grants as they become available.

GENERAL FUND
DEPARTMENT BUDGET – OPERATIONS

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

<u>Operations & Planning</u>	FYE2017 31	FYE2016 29	FYE2015 29
Admin. Asst./Reservations Coord.	1	1	1
Director of Operations and Planning	1	1	1
Trade Specialist Electrician	1	1	1
Fabricator	1	1	1
Grounds/Maintenance Supervisor	1	0	0
Grounds Specialist	4	1	1
Grounds Supervisor	0	1	1
Grounds Worker I	1	2	2
Grounds Worker II	1	3	3
Horticulture Specialist	2	3	3
Horticulture Specialist II	1	0	0
Horticulture Supervisor	1	1	1
Horticulture Worker I	1	1	1
Lead Park Planner/Landscape Architect	1	0	0
Maintenance II HVAC	1	0	0
Maintenance Specialist	1	0	0
Maintenance Supervisor	0	1	1
Maintenance Worker II	1	2	2
Natural Areas Coordinator	1	1	1
Ops Trade Specialist/Carpentry	1	1	1
Special Project Specialist	1	1	1
Special Projects Supervisor	1	0	0
Special Projects Worker I	1	1	1
Sports Fields Foreman	1	0	0
Trade Specialist/Mechanic	1	1	1
Trade Specialist/Plumbing & Electrical	1	1	1
Trash/Recycling Worker I	1	1	1
Park Planner I	1	2	2
Park Planner II	1	1	1

GENERAL FUND

DEPARTMENT BUDGET – OPERATIONS

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

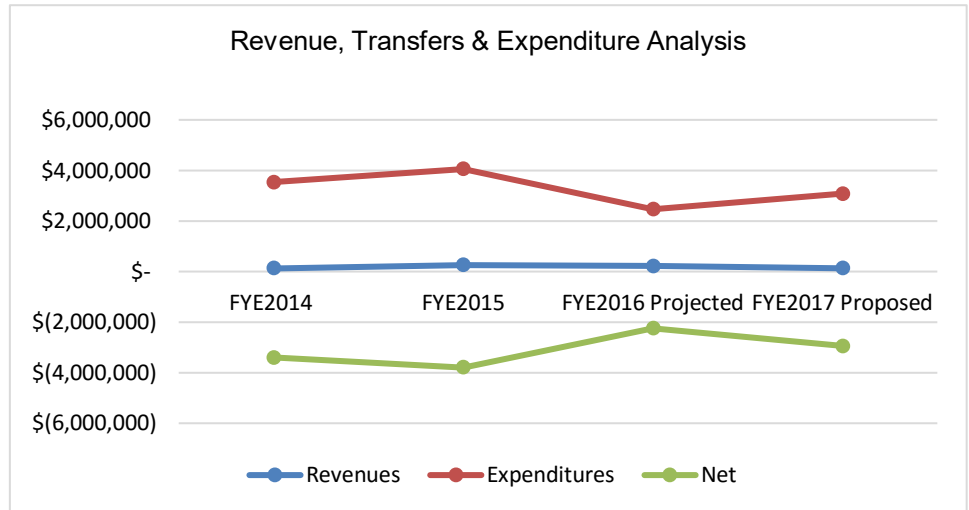
OBJECTIVES:

- Complete and implement a trails master plan.

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.
- Update the District's Comprehensive Plan.



PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 42.35	\$ 47.97	\$ 29.15	\$ 36.45
Operating Expenditures per Acre	\$ 5,273.07	\$ 6,050.57	\$ 3,575.18	\$ 4,470.78
Total Acres	670	670	689	689
Miles of Trails & Paths	22.9	22.9	23.2	23.2
# of Capital Grants Awarded	3	0	0	0
# of Capital Grants Applied For	1	2	0	1
# of Trees Planted	90	117	114	>125
# of Flower Beds	328	332	339	300
# of Flowers Planted	101,592	100,620	102,474	103,000

GENERAL FUND
 FYE2017 DEPARTMENT BUDGETS
 OPERATIONS & PLANNING COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	127,990	122,900	118,800	126,420
	SPECIAL RECEIPTS	2,520	2,800	2,990	3,000
	TRANSFERS FROM OTHER FUNDS		128,990	95,590	
	TOTAL ESTIMATED REVENUES	130,510	254,690	217,380	129,420
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,224,690	1,382,810	1,404,030	1,742,650
	FRINGE BENEFITS	1,990	9,050	7,440	16,780
	CONTRACTUAL	317,480	402,910	389,090	522,570
	COMMODITIES/SUPPLIES	348,230	377,800	363,240	467,910
	UTILITIES	59,690	78,550	81,500	105,460
	ROUTINE/PERIODIC MAINTENANCE		155,570	218,000	225,000
	CAPITAL OUTLAY	1,480,880	54,190		
	TRANSFERS TO OTHER FUNDS	100,000	1,593,000		
	TOTAL APPROPRIATIONS	3,532,960	4,053,880	2,463,300	3,080,370
	NET OF REVENUES/APPROPRIATIONS - FUND 01	(3,402,450)	(3,799,190)	(2,245,920)	(2,950,950)

GENERAL FUND: OPERATIONS & PLANNING DIVISION
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-001-OPERATIONS - ADMINISTRATION</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	129,690	133,030	130,780	135,700
	FRINGE BENEFITS	1,020	5,920	6,290	8,520
	CONTRACTUAL	96,060	12,080	22,840	19,370
	COMMODITIES/SUPPLIES	1,410	1,800	1,960	24,400
	UTILITIES	11,080	7,790	6,900	12,500
	ROUTINE/PERIODIC MAINTENANCE		155,570	192,400	195,000
	CAPITAL OUTLAY	1,480,880	54,190		
	TRANSFERS TO OTHER FUNDS	100,000	1,593,000		
	TOTAL APPROPRIATIONS	<u>1,820,140</u>	<u>1,963,380</u>	<u>361,170</u>	<u>395,490</u>
	NET OF REVENUES/APPROPRIATIONS - 20-001-OPERATIONS	<u>(1,820,140)</u>	<u>(1,963,380)</u>	<u>(361,170)</u>	<u>(395,490)</u>

GENERAL FUND: OPERATIONS & PLANNING DIVISION
 FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-070-OPERATIONS - SAFETY</u>					
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	1,830	8,100	7,630	10,870
	COMMODITIES/SUPPLIES	11,590	11,710	12,510	12,310
	UTILITIES	110	460	460	460
	TOTAL APPROPRIATIONS	13,530	20,270	20,600	23,640
	NET OF REVENUES/APPROPRIATIONS - 20-070-OPERATIONS	(13,530)	(20,270)	(20,600)	(23,640)

GENERAL FUND: OPERATIONS & PLANNING DIVISION
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-071-OPERATIONS - LANDSCAPE MAINTENANCE</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	204,910	274,840	319,390	431,750
	FRINGE BENEFITS	30	20		3,000
	CONTRACTUAL	169,590	178,670	180,440	194,910
	COMMODITIES/SUPPLIES	85,590	92,670	93,010	118,000
	TOTAL APPROPRIATIONS	<u>460,120</u>	<u>546,200</u>	<u>592,840</u>	<u>747,660</u>
	NET OF REVENUES/APPROPRIATIONS - 20-071-OPERATIONS	<u>(460,120)</u>	<u>(546,200)</u>	<u>(592,840)</u>	<u>(747,660)</u>

GENERAL FUND: OPERATIONS & PLANNING DIVISION
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-072-OPERATIONS - FACILITIES & EQUIPMENT</u>					
<u>ESTIMATED REVENUES</u>					
	TRANSFERS FROM OTHER FUNDS		128,990	95,590	
	TOTAL ESTIMATED REVENUES		128,990	95,590	
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	384,200	387,110	287,320	320,180
	FRINGE BENEFITS	70	430	100	4,000
	CONTRACTUAL	12,530	28,070	15,860	26,400
	COMMODITIES/SUPPLIES	68,990	68,920	45,030	72,900
	UTILITIES		2,200	2,070	3,000
	TOTAL APPROPRIATIONS	465,790	486,730	350,380	426,480
	NET OF REVENUES/APPROPRIATIONS - 20-072-OPERATIONS	(465,790)	(357,740)	(254,790)	(426,480)

GENERAL FUND: OPERATIONS & PLANNING DIVISION
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-073-OPERATIONS - PARK MAINTENANCE</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	35,020	35,490	37,060	79,160
	CONTRACTUAL	29,620	29,810	27,730	28,100
	COMMODITIES/SUPPLIES	23,920	29,990	27,330	32,900
	UTILITIES	43,460	63,150	66,920	83,500
	TOTAL APPROPRIATIONS	132,020	158,440	159,040	223,660
	NET OF REVENUES/APPROPRIATIONS - 20-073-OPERATIONS	(132,020)	(158,440)	(159,040)	(223,660)

GENERAL FUND: OPERATIONS & PLANNING DIVISION
 FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-074-OPERATIONS - FLOWER ISLANDS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	127,990	122,900	118,800	126,420
	TOTAL ESTIMATED REVENUES	<u>127,990</u>	<u>122,900</u>	<u>118,800</u>	<u>126,420</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	132,400	124,780	126,150	131,950
	FRINGE BENEFITS	30	200	210	
	CONTRACTUAL	2,970	2,900	1,630	3,950
	COMMODITIES/SUPPLIES	63,710	60,190	62,680	68,530
	UTILITIES	5,040	4,950	5,150	6,000
	TOTAL APPROPRIATIONS	<u>204,150</u>	<u>193,020</u>	<u>195,820</u>	<u>210,430</u>
	NET OF REVENUES/APPROPRIATIONS - 20-074-OPERATIONS	<u>(76,160)</u>	<u>(70,120)</u>	<u>(77,020)</u>	<u>(84,010)</u>

GENERAL FUND: OPERATIONS & PLANNING DIVISION
 FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-075-OPERATIONS - PARK FLOWERS</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	2,520	2,800	2,990	3,000
	TOTAL ESTIMATED REVENUES	2,520	2,800	2,990	3,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	172,950	160,120	187,080	227,430
	FRINGE BENEFITS	30	200	210	210
	CONTRACTUAL	3,090	2,330	2,780	5,610
	COMMODITIES/SUPPLIES	70,980	62,240	69,680	78,900
	TOTAL APPROPRIATIONS	247,050	224,890	259,750	312,150
	NET OF REVENUES/APPROPRIATIONS - 20-075-OPERATIONS	(244,530)	(222,090)	(256,760)	(309,150)

GENERAL FUND: OPERATIONS & PLANNING DIVISION
 FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-079-OPERATIONS - SPECIAL PROJECTS</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	155,260	78,490	127,030	180,750
	FRINGE BENEFITS		130	210	210
	CONTRACTUAL	1,620	3,460	5,650	5,450
	COMMODITIES/SUPPLIES	22,040	30,490	36,030	41,900
	ROUTINE/PERIODIC MAINTENANCE			25,600	30,000
	TOTAL APPROPRIATIONS	178,920	112,570	194,520	258,310
	NET OF REVENUES/APPROPRIATIONS - 20-079-OPERATIONS	(178,920)	(112,570)	(194,520)	(258,310)

GENERAL FUND: OPERATIONS & PLANNING DIVISION
 FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-080-OPERATIONS - NATURAL AREAS</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	4,190	47,490	59,520	86,770
	CONTRACTUAL		16,730	780	3,250
	COMMODITIES/SUPPLIES		10,280	10,810	16,920
	TOTAL APPROPRIATIONS	4,190	74,500	71,110	106,940
	NET OF REVENUES/APPROPRIATIONS - 20-080-OPERATIONS	(4,190)	(74,500)	(71,110)	(106,940)

GENERAL FUND: OPERATIONS & PLANNING DIVISION
 FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 20-300-OPERATIONS - PLANNING & DEVELOPMENT</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	6,070	141,460	129,700	148,960
	FRINGE BENEFITS	810	2,150	420	840
	CONTRACTUAL	170	120,760	123,750	224,660
	COMMODITIES/SUPPLIES		9,510	4,200	1,150
	TOTAL APPROPRIATIONS	7,050	273,880	258,070	375,610
	NET OF REVENUES/APPROPRIATIONS - 20-300-OPERATIONS	(7,050)	(273,880)	(258,070)	(375,610)
	ESTIMATED REVENUES - FUND 01	130,510	254,690	217,380	129,420
	APPROPRIATIONS - FUND 01	3,532,960	4,053,880	2,463,300	3,080,370
	NET OF REVENUES/APPROPRIATIONS - FUND 01	(3,402,450)	(3,799,190)	(2,245,920)	(2,950,950)

GENERAL FUND

DEPARTMENT BUDGET – FACILITIES

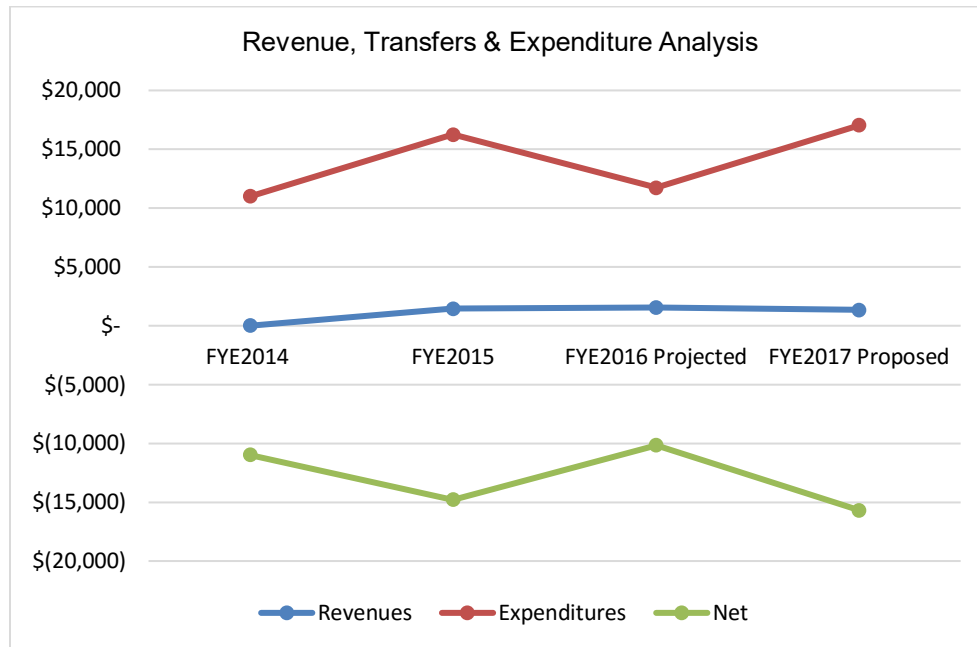
PRINCIPAL RESPONSIBILITIES

GENERAL FUND: FACILITIES – The General Fund facilities department accounts for all the expenditures required to maintain the building for programming, such as staffing, maintenance supplies, contracts, etc. There are two facility budgets included in the General Fund: Skate Park and Douglass Park Library.

EMPLOYEES FUNDED BY RECREATION DEPARTMENT – POSITIONS AND NUMBERS

FACILITIES

Staffing for Facilities is included in the Program Department summaries



GENERAL FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 30-077-FACILITIES - SKATE PARK</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	380			
	CONTRACTUAL	780	2,340	1,090	1,000
	COMMODITIES/SUPPLIES	100	310	220	1,510
	TOTAL APPROPRIATIONS	1,260	2,650	1,310	2,510
	NET OF REVENUES/APPROPRIATIONS - 30-077-FACILITIES - S	(1,260)	(2,650)	(1,310)	(2,510)

GENERAL FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 30-098-FACILITIES - DOUGLASS BRANCH LIBRARY</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS		1,450	1,550	1,350
	TOTAL ESTIMATED REVENUES		1,450	1,550	1,350
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	8,250	11,270	5,180	7,820
	COMMODITIES/SUPPLIES	520	1,260	190	1,000
	UTILITIES	960	1,070	1,210	1,200
	TOTAL APPROPRIATIONS	9,730	13,600	6,580	10,020
	NET OF REVENUES/APPROPRIATIONS - 30-098-FACILITIES -	(9,730)	(12,150)	(5,030)	(8,670)

GENERAL FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 60-096-OTHER PROGRAMS - EDDIE ALBERT GARDENS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	4,630	4,690	4,440	4,700
	TOTAL ESTIMATED REVENUES	4,630	4,690	4,440	4,700
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	540	1,560	730	1,100
	COMMODITIES/SUPPLIES	30	40	90	300
	UTILITIES	2,710	2,310	3,010	3,100
	TOTAL APPROPRIATIONS	3,280	3,910	3,830	4,500
	NET OF REVENUES/APPROPRIATIONS - 60-096-OTHER PROG	1,350	780	610	200

GENERAL FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 01 GENERAL</u>					
<u>Dept 68-069-SPECIAL EVENTS - MARKETING</u>					
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	69,060			
	TOTAL APPROPRIATIONS	69,060			
	NET OF REVENUES/APPROPRIATIONS - 68-069-SPECIAL EVE	(69,060)			
	ESTIMATED REVENUES - FUND 01	5,542,990	6,827,820	5,625,790	5,586,300
	APPROPRIATIONS - FUND 01	5,214,800	6,414,520	5,257,290	4,919,960
	NET OF REVENUES/APPROPRIATIONS - FUND 01	328,190	413,300	368,500	666,340

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RECREATION FUND

DEPARTMENT BUDGET - ADMINISTRATION

PRINCIPAL RESPONSIBILITIES

RECREATION FUND – The Recreation Fund is established to provide for the planning, establishing and maintaining of recreation and leisure activities for the residents of the Park District. Real estate taxes are levied in this fund to pay the administrative costs of the recreation programs provided to the public. The District attempts to set program and admission fees at levels that will cover the direct costs of the programs being offered.

EMPLOYEES FUNDED BY RECREATION – POSITIONS AND NUMBERS

	<u>FYE2015</u>	<u>FYE2016</u>	<u>FYE2017</u>
<u>RECREATION MANAGEMENT</u>			
Director of Recreation	1	1	1
SPECIAL EVENTS/FACILITY MANAGER	0	1	1
ADMINISTRATIVE COORDINATOR	0	1	0
TOTAL	1	3	2

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 01-001-ADMINISTRATION</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	1,782,510	1,862,510	1,920,100	1,963,110
	INTEREST INCOME	3,940	6,120	7,100	6,720
	SPECIAL RECEIPTS	1,252,930			
	TOTAL ESTIMATED REVENUES	3,039,380	1,868,630	1,927,200	1,969,830
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	167,040	227,810	215,580	100,030
	FRINGE BENEFITS	133,480	114,910	141,390	148,130
	CONTRACTUAL	50,230	86,490	92,800	98,720
	COMMODITIES/SUPPLIES	6,130	5,710	5,870	15,520
	CAPITAL OUTLAY	3,834,580	313,610		10,000
	TRANSFERS TO OTHER FUNDS		184,600	481,220	
	TOTAL APPROPRIATIONS	4,191,460	933,130	936,860	372,400
	NET OF REVENUES/APPROPRIATIONS - 01-001-ADMINISTRAT	(1,152,080)	935,500	990,340	1,597,430

RECREATION FUND

DEPARTMENT BUDGET – FACILITIES

PRINCIPAL RESPONSIBILITIES

RECREATION FUND: FACILITIES – The Recreation Fund facilities department accounts for all the expenditures required to maintain the building for programming, such as staffing, maintenance supplies, contracts, etc.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>FYE2015</u>	<u>FYE2016</u>	<u>FYE2017</u>
<u>SPORTS AND FACILITIES</u>			
Facility/Program Coordinator	5	5	5
Administrative Coordinator (New in FY16)	0	1	1
Receptionist/Building Service Worker	3	2	2
Receptionist	1	1	1
TOTAL	9	9	9

2016-17 GOALS

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Provide parks, amenities and facilities that serve all ages.

PERFORMANCE INDICATORS

Measure	FY12	FY13	FY14	FY15	FY16	FY17
Facility Attendance						Target
Leonhard Rec Center	25,330	20,925	20,605	73,395	96,645	98,000
Sholem Aquatic Center	81,382	95,284	73,088	51,145	69,121	72,000
Dodds Tennis Center	27,449	28,314	25,548	25,000	23,675	25,000
Douglass Center	23,110	23,402	20,493	17,502	27,475	29,000
Douglass Annex	4,657	5,216	4,592	7,225	10,038	11,000
Spalding Rec Center	2,987	3,098	3,344	3,179	1,884	3,000
Hays Rec Center	10,351	6,134	5,711	5,254	5,719	6,200
Memberships						Target
Leonhard Rec Center	N/A	N/A	N/A	1,151	1,620	≥2,000

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 FACILITIES COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	13,840	65,920	87,190	107,590
	SPECIAL RECEIPTS	41,360	201,100	111,940	123,590
	TOTAL ESTIMATED REVENUES	55,200	267,020	199,130	231,180
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	273,530	332,810	411,960	464,870
	FRINGE BENEFITS	30	440	1,020	1,050
	CONTRACTUAL	55,310	80,490	86,620	98,520
	COMMODITIES/SUPPLIES	78,430	87,730	76,900	108,730
	UTILITIES	173,730	185,560	185,220	203,120
	ROUTINE/PERIODIC MAINTENANCE	4,900	4,900	9,120	10,000
	TOTAL APPROPRIATIONS	581,030	691,930	770,840	886,290
	NET OF REVENUES/APPROPRIATIONS - FUND 02	(525,830)	(424,910)	(571,710)	(655,110)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-020-FACILITIES - DOUGLASS ANNEX</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	500			
	SPECIAL RECEIPTS	1,470	2,500	3,620	1,950
	TOTAL ESTIMATED REVENUES	1,970	2,500	3,620	1,950
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,010	920	1,050	900
	CONTRACTUAL	9,580	10,780	7,710	9,640
	COMMODITIES/SUPPLIES	1,350	1,930	640	2,000
	UTILITIES	12,740	12,190	9,730	12,640
	TOTAL APPROPRIATIONS	24,680	25,820	19,130	25,180
	NET OF REVENUES/APPROPRIATIONS - 30-020-FACILITIES -	(22,710)	(23,320)	(15,510)	(23,230)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-021-FACILITIES - HAYS CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE		20		
	SPECIAL RECEIPTS	17,830	20,410	4,050	20,000
	TOTAL ESTIMATED REVENUES	17,830	20,430	4,050	20,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	7,280	7,330	6,620	7,410
	CONTRACTUAL	3,480	8,930	4,420	7,540
	COMMODITIES/SUPPLIES	1,520	2,630	3,130	1,750
	UTILITIES	13,350	12,930	13,820	16,190
	TOTAL APPROPRIATIONS	25,630	31,820	27,990	32,890
	NET OF REVENUES/APPROPRIATIONS - 30-021-FACILITIES -	(7,800)	(11,390)	(23,940)	(12,890)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-076-FACILITIES - BALL FIELDS</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	102,040	85,170	93,070	105,190
	FRINGE BENEFITS	30	150	210	210
	CONTRACTUAL	8,580	11,550	17,560	25,850
	COMMODITIES/SUPPLIES	60,040	37,240	46,790	63,620
	UTILITIES	83,070	86,960	95,890	95,050
	ROUTINE/PERIODIC MAINTENANCE			9,120	10,000
	TOTAL APPROPRIATIONS	253,760	221,070	262,640	299,920
	NET OF REVENUES/APPROPRIATIONS - 30-076-FACILITIES - B	(253,760)	(221,070)	(262,640)	(299,920)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-092-FACILITIES - DOUGLASS COMMUNITY CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	1,720	1,610	1,700	1,600
	SPECIAL RECEIPTS	5,340	2,740	1,530	3,420
	TOTAL ESTIMATED REVENUES	7,060	4,350	3,230	5,020
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	82,490	74,250	101,710	108,740
	FRINGE BENEFITS		290	810	840
	CONTRACTUAL	26,370	31,630	34,930	31,600
	COMMODITIES/SUPPLIES	4,950	8,100	6,500	12,140
	UTILITIES	29,410	25,890	24,950	29,420
	ROUTINE/PERIODIC MAINTENANCE		4,900		
	TOTAL APPROPRIATIONS	143,220	145,060	168,900	182,740
	NET OF REVENUES/APPROPRIATIONS - 30-092-FACILITIES -	(136,160)	(140,710)	(165,670)	(177,720)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-093-FACILITIES - BICENTENNIAL CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	1,270			
	SPECIAL RECEIPTS	4,870	6,860	15,500	16,500
	TOTAL ESTIMATED REVENUES	6,140	6,860	15,500	16,500
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	80,130	50		
	CONTRACTUAL	5,130	450	230	
	COMMODITIES/SUPPLIES	4,710	1,280	50	
	UTILITIES	28,300	6,970	(1,380)	
	TOTAL APPROPRIATIONS	118,270	8,750	(1,100)	
	NET OF REVENUES/APPROPRIATIONS - 30-093-FACILITIES - B	(112,130)	(1,890)	16,600	16,500

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-094-FACILITIES - KAUFMAN LAKE</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	660	440	950	850
	TOTAL ESTIMATED REVENUES	660	440	950	850
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	180	260	1,250	1,810
	CONTRACTUAL	930	1,080	880	850
	COMMODITIES/SUPPLIES	1,180	660	1,940	4,050
	UTILITIES	2,840	3,410	3,420	3,420
	TOTAL APPROPRIATIONS	5,130	5,410	7,490	10,130
	NET OF REVENUES/APPROPRIATIONS - 30-094-FACILITIES - K	(4,470)	(4,970)	(6,540)	(9,280)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-097-FACILITIES - BMC/PAVILION RENTAL</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	10,550	10,840	12,780	9,000
	TOTAL ESTIMATED REVENUES	10,550	10,840	12,780	9,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	130			
	TOTAL APPROPRIATIONS	130			
	NET OF REVENUES/APPROPRIATIONS - 30-097-FACILITIES - B	10,420	10,840	12,780	9,000

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-155-FACILITIES - DOG PARK</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	10,350	9,700	11,490	9,740
	TOTAL ESTIMATED REVENUES	10,350	9,700	11,490	9,740
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	870		40	500
	CONTRACTUAL	870	1,090	910	2,130
	COMMODITIES/SUPPLIES	3,250	1,250	810	1,450
	UTILITIES	640	880	1,410	1,300
	TOTAL APPROPRIATIONS	5,630	3,220	3,170	5,380
	NET OF REVENUES/APPROPRIATIONS - 30-155-FACILITIES -	4,720	6,480	8,320	4,360

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 30-160-FACILITIES - LEONARD RECREATION CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE		54,590	74,000	96,250
	SPECIAL RECEIPTS	640	157,310	73,510	71,870
	TOTAL ESTIMATED REVENUES	640	211,900	147,510	168,120
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	(600)	164,830	208,220	240,320
	CONTRACTUAL	370	14,980	19,980	20,910
	COMMODITIES/SUPPLIES	1,430	34,640	17,040	23,720
	UTILITIES	3,380	36,330	37,380	45,100
	TOTAL APPROPRIATIONS	4,580	250,780	282,620	330,050
	NET OF REVENUES/APPROPRIATIONS - 30-160-FACILITIES - L	(3,940)	(38,880)	(135,110)	(161,930)

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RECREATION FUND

DEPARTMENT BUDGET – SPORTS PROGRAMS

PRINCIPAL RESPONSIBILITIES

RECREATION FUND: SPORT PROGRAMS – This department covers the various adult and youth sport programs offered by the District, including youth and adult baseball, softball, sports camps, soccer, basketball, volleyball, tennis and senior sports programs.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>FYE2015</u>	<u>FYE2016</u>	<u>FYE2017</u>
<u>SPORTS AND FACILITIES</u>			
Program Manager	2	2	2
Program Coordinator	4	4	4
Sports Field Manager	.5	.5	.5
Sports Field Foreman	1	1	1
Sports Field Worker	2	2	2
Head Tennis Professional	1	1	1
Tennis Coordinator	0	1	1
TOTAL	10.5	11.5	11.5

2016-17 GOALS

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Track new programming and equipment trends.
- Develop and implement a marketing plan to encourage first-time opportunities and a spirit of discovery.
- Improve internal customer service through staff training..
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.
- Increase the number of scholarships for first-time experiences.
- Create first-time opportunities for employment at the District.

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Reach out to residents for input on new programs for all ages.

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 PROJECTED	FYE2017 PROPOSED
Revenue as a % of Direct Cost	111.38%	118.17%	134.14%	110.77%
Revenue is at least 125% of Direct Costs	No	No	YES	No
Fitness Events Offered	7.0	3.0	2.0	5.0
Tennis Center Memberships Sold	469	560	557	>600
Tennis Center Facility Attendance	25,548	25,000	23,675	>25,000

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 SPORTS PROGRAMS COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	538,140	521,020	555,610	539,980
	CONTRIBUTIONS/SPONSORSHIPS	3,450		8,590	13,900
	MERCHANDISE/CONCESSION REV	5,000	4,040	5,300	5,830
	SPECIAL RECEIPTS	52,810	61,430	56,670	49,670
	TOTAL ESTIMATED REVENUES	<u>599,400</u>	<u>586,490</u>	<u>626,170</u>	<u>609,380</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	393,600	352,150	310,000	364,570
	FRINGE BENEFITS	90	800	580	1,260
	CONTRACTUAL	47,510	39,040	53,510	60,180
	COMMODITIES/SUPPLIES	60,670	63,770	62,100	81,510
	UTILITIES	36,280	40,570	40,610	42,610
	TOTAL APPROPRIATIONS	<u>538,150</u>	<u>496,330</u>	<u>466,800</u>	<u>550,130</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 02	<u>61,250</u>	<u>90,160</u>	<u>159,370</u>	<u>59,250</u>

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-025-SPORTS PROGRAMS - DODDS TENNIS CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	261,920	260,710	247,290	257,640
	MERCHANDISE/CONCESSION REV	4,810	4,040	5,300	5,430
	SPECIAL RECEIPTS	3,450	1,170	3,830	3,750
	TOTAL ESTIMATED REVENUES	270,180	265,920	256,420	266,820
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	171,270	152,060	157,380	165,870
	FRINGE BENEFITS	90	800	580	1,260
	CONTRACTUAL	25,460	27,980	28,810	30,890
	COMMODITIES/SUPPLIES	14,350	16,570	17,530	19,940
	UTILITIES	36,280	40,570	40,610	42,610
	TOTAL APPROPRIATIONS	247,450	237,980	244,910	260,570
	NET OF REVENUES/APPROPRIATIONS - 40-025-SPORTS PRO	22,730	27,940	11,510	6,250

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-041-SPORTS PROGRAMS -</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	1,920			
	TOTAL ESTIMATED REVENUES	1,920			
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	510	40		
	COMMODITIES/SUPPLIES	280		570	
	TOTAL APPROPRIATIONS	790	40	570	
	NET OF REVENUES/APPROPRIATIONS - 40-041-SPORTS PRO	1,130	(40)	(570)	

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-065-SPORTS PROGRAMS - FITNESS EVENTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	19,930	12,460	9,720	19,960
	CONTRIBUTIONS/SPONSORSHIPS	3,400			1,400
	MERCHANDISE/CONCESSION REV	190			400
	TOTAL ESTIMATED REVENUES	23,520	12,460	9,720	21,760
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	6,770	4,750	1,050	4,550
	CONTRACTUAL	1,850	2,080	2,240	3,850
	COMMODITIES/SUPPLIES	8,400	3,160	1,910	10,180
	TOTAL APPROPRIATIONS	17,020	9,990	5,200	18,580
	NET OF REVENUES/APPROPRIATIONS - 40-065-SPORTS PRO	6,500	2,470	4,520	3,180

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-081-SPORTS PROGRAMS - ADULT BASKETBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	9,450	6,690	3,260	7,500
	TOTAL ESTIMATED REVENUES	9,450	6,690	3,260	7,500
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	9,820	7,400	3,830	7,200
	CONTRACTUAL			370	200
	COMMODITIES/SUPPLIES	540	460	710	1,220
	TOTAL APPROPRIATIONS	10,360	7,860	4,910	8,620
	NET OF REVENUES/APPROPRIATIONS - 40-081-SPORTS PRO	(910)	(1,170)	(1,650)	(1,120)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-082-SPORTS PROGRAMS - ADULT SOFTBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	107,680	92,520	138,710	94,520
	TOTAL ESTIMATED REVENUES	107,680	92,520	138,710	94,520
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	78,880	67,510	52,490	57,360
	CONTRACTUAL	4,780	1,890	4,140	3,630
	COMMODITIES/SUPPLIES	15,050	14,220	11,630	12,660
	TOTAL APPROPRIATIONS	98,710	83,620	68,260	73,650
	NET OF REVENUES/APPROPRIATIONS - 40-082-SPORTS PRO	8,970	8,900	70,450	20,870

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-083-SPORTS PROGRAMS - ADULT VOLLEYBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	15,410	16,120	14,000	16,650
	TOTAL ESTIMATED REVENUES	15,410	16,120	14,000	16,650
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	11,860	12,320	10,580	13,770
	CONTRACTUAL			1,080	2,100
	COMMODITIES/SUPPLIES	620	1,050	390	1,230
	TOTAL APPROPRIATIONS	12,480	13,370	12,050	17,100
	NET OF REVENUES/APPROPRIATIONS - 40-083-SPORTS PRO	2,930	2,750	1,950	(450)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-084-SPORTS PROGRAMS - SENIOR SPORTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	170			
	TOTAL ESTIMATED REVENUES	170			
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	150			
	TOTAL APPROPRIATIONS	150			
	NET OF REVENUES/APPROPRIATIONS - 40-084-SPORTS PRO	20			

RECREATION FUND
FY2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-085-SPORTS PROGRAMS - YOUTH BASKETBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	23,830	16,520	17,500	13,780
	CONTRIBUTIONS/SPONSORSHIPS				5,000
	SPECIAL RECEIPTS	3,840	3,800	3,470	
	TOTAL ESTIMATED REVENUES	27,670	20,320	20,970	18,780
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	13,370	12,580	8,710	11,770
	CONTRACTUAL	530	460	1,840	2,700
	COMMODITIES/SUPPLIES	2,360	3,560	3,380	5,500
	TOTAL APPROPRIATIONS	16,260	16,600	13,930	19,970
	NET OF REVENUES/APPROPRIATIONS - 40-085-SPORTS PRO	11,410	3,720	7,040	(1,190)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-086-SPORTS PROGRAMS - YOUTH SOFTBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	6,480	4,170	4,160	2,160
	TOTAL ESTIMATED REVENUES	6,480	4,170	4,160	2,160
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	6,940	2,110	2,140	4,380
	CONTRACTUAL	300	300	1,070	800
	COMMODITIES/SUPPLIES	850	1,370	2,260	410
	TOTAL APPROPRIATIONS	8,090	3,780	5,470	5,590
	NET OF REVENUES/APPROPRIATIONS - 40-086-SPORTS PRO	(1,610)	390	(1,310)	(3,430)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-088-SPORTS PROGRAMS - YOUTH SOCCER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	38,030	40,730	36,490	40,050
	SPECIAL RECEIPTS				60
	TOTAL ESTIMATED REVENUES	38,030	40,730	36,490	40,110
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	20,170	18,060	13,180	21,650
	CONTRACTUAL	1,070	350	1,730	1,010
	COMMODITIES/SUPPLIES	10,080	15,890	13,860	18,180
	TOTAL APPROPRIATIONS	31,320	34,300	28,770	40,840
	NET OF REVENUES/APPROPRIATIONS - 40-088-SPORTS PRO	6,710	6,430	7,720	(730)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-150-SPORTS PROGRAMS - GROUP FITNESS PROGRAMS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	15,350	19,150	20,560	22,000
	SPECIAL RECEIPTS	790	90		
	TOTAL ESTIMATED REVENUES	16,140	19,240	20,560	22,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	25,870	18,470	7,940	13,630
	CONTRACTUAL		650		750
	COMMODITIES/SUPPLIES	210	520	210	890
	TOTAL APPROPRIATIONS	26,080	19,640	8,150	15,270
	NET OF REVENUES/APPROPRIATIONS - 40-150-SPORTS PRO	(9,940)	(400)	12,410	6,730

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-190-SPORTS PROGRAMS - DEVELOPMENTAL BASEBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	8,810			
	TOTAL ESTIMATED REVENUES	8,810			
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	6,560	490		
	CONTRACTUAL	180			
	COMMODITIES/SUPPLIES	590			
	TOTAL APPROPRIATIONS	7,330	490		
	NET OF REVENUES/APPROPRIATIONS - 40-190-SPORTS PRO	1,480	(490)		

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-191-SPORTS PROGRAMS -</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	1,480			
	TOTAL ESTIMATED REVENUES	1,480			
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,030	320		
	COMMODITIES/SUPPLIES	140			
	TOTAL APPROPRIATIONS	1,170	320		
	NET OF REVENUES/APPROPRIATIONS - 40-191-SPORTS PRO	310	(320)		

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-192-SPORTS PROGRAMS - DEVELOPMENTAL FOOTBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	190			
	TOTAL ESTIMATED REVENUES	190			
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	600			
	TOTAL APPROPRIATIONS	600			
	NET OF REVENUES/APPROPRIATIONS - 40-192-SPORTS PRO	(410)			

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-193-SPORTS PROGRAMS - DEVELOPMENTAL SOCCER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	10,820	9,550	(140)	
	TOTAL ESTIMATED REVENUES	10,820	9,550	(140)	
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,680	20		
	TOTAL APPROPRIATIONS	1,680	20		
	NET OF REVENUES/APPROPRIATIONS - 40-193-SPORTS PRO	9,140	9,530	(140)	

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-195-SPORTS PROGRAMS-MOTOR SKILLS DEVELOPMENT</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	(16,280)	5,360	21,860	8,160
	TOTAL ESTIMATED REVENUES	(16,280)	5,360	21,860	8,160
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	730	3,470	2,570	4,220
	CONTRACTUAL			90	520
	COMMODITIES/SUPPLIES		400	850	920
	TOTAL APPROPRIATIONS	730	3,870	3,510	5,660
	NET OF REVENUES/APPROPRIATIONS - 40-195-SPORTS PRO	(17,010)	1,490	18,350	2,500

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-196-SPORTS PROGRAMS - SPORTS CAMPS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	6,270	11,580	5,720	5,660
	TOTAL ESTIMATED REVENUES	6,270	11,580	5,720	5,660
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	3,270	2,190	1,530	2,740
	CONTRACTUAL	10			570
	COMMODITIES/SUPPLIES	280			50
	TOTAL APPROPRIATIONS	3,560	2,190	1,530	3,360
	NET OF REVENUES/APPROPRIATIONS - 40-196-SPORTS PRO	2,710	9,390	4,190	2,300

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-197-SPORTS PROGRAMS - DODDS SOCCER RENTALS</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	11,990	11,480	2,020	13,910
	TOTAL ESTIMATED REVENUES	11,990	11,480	2,020	13,910
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	2,000	1,190	2,060	4,550
	CONTRACTUAL	190			
	COMMODITIES/SUPPLIES			650	1,050
	TOTAL APPROPRIATIONS	2,190	1,190	2,710	5,600
	NET OF REVENUES/APPROPRIATIONS - 40-197-SPORTS PRO	9,800	10,290	(690)	8,310

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-198-SPORTS PROGRAMS - BALL FIELD RENTAL</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	32,740	44,890	47,350	31,950
	TOTAL ESTIMATED REVENUES	32,740	44,890	47,350	31,950
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	13,440	15,830	20,460	21,030
	CONTRACTUAL		420	2,660	800
	COMMODITIES/SUPPLIES	2,140	1,860	1,700	2,550
	TOTAL APPROPRIATIONS	15,580	18,110	24,820	24,380
	NET OF REVENUES/APPROPRIATIONS - 40-198-SPORTS PRO	17,160	26,780	22,530	7,570

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-199-SPORTS PROGRAMS - NON TRADITIONAL SPORTS</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	150	390	(390)	
	TOTAL APPROPRIATIONS	150	390	(390)	
	NET OF REVENUES/APPROPRIATIONS - 40-199-SPORTS PRO	(150)	(390)	390	

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-200-SPORTS PROGRAMS - YOUTH VOLLEYBALL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	3,440	4,790	3,340	3,690
	TOTAL ESTIMATED REVENUES	3,440	4,790	3,340	3,690
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,080	3,470	3,750	5,920
	CONTRACTUAL			420	
	COMMODITIES/SUPPLIES	540			40
	TOTAL APPROPRIATIONS	1,620	3,470	4,170	5,960
	NET OF REVENUES/APPROPRIATIONS - 40-200-SPORTS PRO	1,820	1,320	(830)	(2,270)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-202-SPORTS PROGRAMS - ADULT SOCCER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	23,320	13,970	17,530	18,460
	TOTAL ESTIMATED REVENUES	23,320	13,970	17,530	18,460
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	15,360	13,420	11,380	13,340
	CONTRACTUAL	180	210	830	2,550
	COMMODITIES/SUPPLIES	320	230	370	550
	TOTAL APPROPRIATIONS	15,860	13,860	12,580	16,440
	NET OF REVENUES/APPROPRIATIONS - 40-202-SPORTS PRO	7,460	110	4,950	2,020

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-203-SPORTS PROGRAMS-DOUGLASS YOUTH</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	7,800	16,140	15,460	23,600
	CONTRIBUTIONS/SPONSORSHIPS	50		8,590	7,500
	TOTAL ESTIMATED REVENUES	7,850	16,140	24,050	31,100
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	7,940	13,100	11,340	12,490
	CONTRACTUAL	5,910	4,590	7,840	8,610
	COMMODITIES/SUPPLIES	2,490	4,440	5,610	4,030
	TOTAL APPROPRIATIONS	16,340	22,130	24,790	25,130
	NET OF REVENUES/APPROPRIATIONS - 40-203-SPORTS PRO	(8,490)	(5,990)	(740)	5,970

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-204-SPORTS PROGRAMS-DOUGLASS ADULT</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	660	110	10	2,550
	TOTAL ESTIMATED REVENUES	660	110	10	2,550
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	2,900	3,790		100
	CONTRACTUAL	230	110	390	1,200
	COMMODITIES/SUPPLIES	330	40	470	1,030
	TOTAL APPROPRIATIONS	3,460	3,940	860	2,330
	NET OF REVENUES/APPROPRIATIONS - 40-204-SPORTS PRO	(2,800)	(3,830)	(850)	220

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 40-205-SPORTS PROGRAMS - TOURNAMENTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	12,760			3,600
	TOTAL ESTIMATED REVENUES	12,760			3,600
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,120			
	CONTRACTUAL	7,000			
	COMMODITIES/SUPPLIES	1,830			1,080
	TOTAL APPROPRIATIONS	9,950			1,080
	NET OF REVENUES/APPROPRIATIONS - 40-205-SPORTS PRO	2,810			2,520

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RECREATION FUND

DEPARTMENT BUDGET – AFTERSCHOOL / DAY CAMP PROGRAM

PRINCIPAL RESPONSIBILITIES

RECREATION FUND: AFTERSCHOOL/DAY CAMPS – This department accounts for summer day camps and the year-round preschool programs run by the District, including the Leonhard Recreation Center Day Camp and the Douglass Day Camp. Intend to increase participants by adding additional day camps due to relocating to the new LRC facility as it will have air-conditioning during the summer months.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	FYE2015	FYE2016	<u>FYE2017</u>
<u>AFTERSCHOOL/DAY CAMP PROGRAM</u>			
No Full-time or RPT staff assigned to this program, solely part-time	0	1	1
TOTAL	0	1	1

2016-17 GOALS

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Track new programming and equipment trends.
- Encourage staff to focus on first-time program participants.
- Develop and implement a marketing plan to encourage first-time opportunities and a spirit of discovery.
- Improve internal customer service through staff training.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.
- Increase the number of scholarships for first-time experiences.

- Create first-time opportunities for employment at the District.

PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL

OBJECTIVES:

- Define core programs and services.
- Update revenue philosophy and purchasing policy.
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations.
- Offer affordable programs, parks, and services.
- Develop creative and effective payment programs for participants.
- Reward the loyalty of participants.
- Develop additional low-cost or free programs.

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Revenue as a % of Direct Cost	118.12%	97.68%	104.06%	108.73%
Revenue is at least 125% of Direct Costs	No	No	No	No

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 DAYCAMPS/AFTERSCHOOL PROGRAMS COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	304,380	409,380	485,590	527,050
	SPECIAL RECEIPTS		25,240	1,120	22,000
	TOTAL ESTIMATED REVENUES	304,380	434,620	486,710	549,050
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	207,270	393,600	411,760	433,950
	CONTRACTUAL	35,860	32,150	33,290	43,040
	COMMODITIES/SUPPLIES	14,550	19,170	22,660	27,980
	TOTAL APPROPRIATIONS	257,680	444,920	467,710	504,970
	NET OF REVENUES/APPROPRIATIONS - FUND 02	46,700	(10,300)	19,000	44,080

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-004-AFTERSCHOOL/DAYCAMP-DOUGLASS AFTERSCHOOL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	14,180	25,720	34,950	29,000
	SPECIAL RECEIPTS		1,500		
	TOTAL ESTIMATED REVENUES	14,180	27,220	34,950	29,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	22,020	31,150	39,850	35,200
	CONTRACTUAL	580	2,190	1,990	1,350
	COMMODITIES/SUPPLIES	2,830	3,220	3,900	3,340
	TOTAL APPROPRIATIONS	25,430	36,560	45,740	39,890
	NET OF REVENUES/APPROPRIATIONS - 50-004-AFTERSCHO	(11,250)	(9,340)	(10,790)	(10,890)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-005-AFTERSCHOOL/DAYCAMP-GIRLS EXPLORE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE			(290)	20,150
	TOTAL ESTIMATED REVENUES			(290)	20,150
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES				6,660
	CONTRACTUAL				3,940
	COMMODITIES/SUPPLIES				1,640
	TOTAL APPROPRIATIONS				12,240
	NET OF REVENUES/APPROPRIATIONS - 50-005-AFTERSCHO			(290)	7,910

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-006-AFTERSCHOOL/DAYCAMP-DOUGLASS SCHOOL OUT</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE				13,580
	TOTAL ESTIMATED REVENUES				13,580
<u>APPROPRIATIONS</u>					
	CONTRACTUAL				2,900
	COMMODITIES/SUPPLIES				1,400
	TOTAL APPROPRIATIONS				4,300
	NET OF REVENUES/APPROPRIATIONS - 50-006-AFTERSCHO				9,280

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-009-AFTERSCHOOL/DAYCAMP - TEEN CAMP</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE		6,170	13,230	17,400
	SPECIAL RECEIPTS		8,780		8,500
	TOTAL ESTIMATED REVENUES		<u>14,950</u>	<u>13,230</u>	<u>25,900</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,420	13,010	16,300	20,570
	CONTRACTUAL		3,210	4,630	6,010
	COMMODITIES/SUPPLIES		700	1,640	2,500
	TOTAL APPROPRIATIONS	<u>1,420</u>	<u>16,920</u>	<u>22,570</u>	<u>29,080</u>
	NET OF REVENUES/APPROPRIATIONS - 50-009-AFTERSCHO	<u>(1,420)</u>	<u>(1,970)</u>	<u>(9,340)</u>	<u>(3,180)</u>

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-011-AFTERSCHOOL/DAYCAMP-BUSYBEES/SWINGSETTER</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	115,080	115,350	133,520	135,380
	TOTAL ESTIMATED REVENUES	115,080	115,350	133,520	135,380
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	66,790	75,460	84,570	86,500
	CONTRACTUAL		180	480	1,300
	COMMODITIES/SUPPLIES	3,480	2,980	3,600	3,750
	TOTAL APPROPRIATIONS	70,270	78,620	88,650	91,550
	NET OF REVENUES/APPROPRIATIONS - 50-011-AFTERSCHO	44,810	36,730	44,870	43,830

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-012-AFTERSCHOOL/DAYCAMP-LEONHARD DAY CAMP</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	116,530	188,820	170,110	178,360
	TOTAL ESTIMATED REVENUES	116,530	188,820	170,110	178,360
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	86,770	171,270	152,380	162,940
	CONTRACTUAL	9,400	19,920	13,150	15,870
	COMMODITIES/SUPPLIES	2,680	4,700	3,660	3,870
	TOTAL APPROPRIATIONS	98,850	195,890	169,190	182,680
	NET OF REVENUES/APPROPRIATIONS - 50-012-AFTERSCHO	17,680	(7,070)	920	(4,320)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-013-AFTERSCHOOL/DAYCAMP-DOUGLASS DAY CAMP</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	27,150	22,780	56,270	56,960
	SPECIAL RECEIPTS		14,960		10,000
	TOTAL ESTIMATED REVENUES	27,150	37,740	56,270	66,960
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	26,200	57,060	65,000	67,960
	CONTRACTUAL	3,640	6,350	11,930	11,090
	COMMODITIES/SUPPLIES	1,000	2,600	3,310	4,710
	TOTAL APPROPRIATIONS	30,840	66,010	80,240	83,760
	NET OF REVENUES/APPROPRIATIONS - 50-013-AFTERSCHO	(3,690)	(28,270)	(23,970)	(16,800)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-016-AFTERSCHOOL/DAYCAMP-COMMUNITY MATTERS GR</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	26,340			
	SPECIAL RECEIPTS			1,120	3,500
	TOTAL ESTIMATED REVENUES	26,340		1,120	3,500
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES		120	50	90
	CONTRACTUAL	22,240	280	470	180
	COMMODITIES/SUPPLIES	4,300		160	
	TOTAL APPROPRIATIONS	26,540	400	680	270
	NET OF REVENUES/APPROPRIATIONS - 50-016-AFTERSCHO	(200)	(400)	440	3,230

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-017-AFTERSCHOOL/DAYCAMP-LEONHARD AFTERSCHOOL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE		44,440	70,580	68,400
	TOTAL ESTIMATED REVENUES		44,440	70,580	68,400
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES		41,270	51,120	51,530
	CONTRACTUAL		20	440	400
	COMMODITIES/SUPPLIES		4,420	5,610	5,220
	TOTAL APPROPRIATIONS		45,710	57,170	57,150
	NET OF REVENUES/APPROPRIATIONS - 50-017-AFTERSCHO		(1,270)	13,410	11,250

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 50-144-AFTERSCHOOL/DAYCAMP-PRESCHOOL CLASS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	5,100	6,100	7,220	7,820
	TOTAL ESTIMATED REVENUES	5,100	6,100	7,220	7,820
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	4,070	4,260	2,490	2,500
	CONTRACTUAL			200	
	COMMODITIES/SUPPLIES	260	550	780	1,550
	TOTAL APPROPRIATIONS	4,330	4,810	3,470	4,050
	NET OF REVENUES/APPROPRIATIONS - 50-144-AFTERSCHO	770	1,290	3,750	3,770

RECREATION FUND

DEPARTMENT BUDGET – OTHER PROGRAMS

PRINCIPAL RESPONSIBILITIES

RECREATION FUND: OTHER PROGRAMS – The Recreation Fund: Other Programs department consists of school’s day out programming, senior programming at Douglass and Hays facilities, as well as the Sholem Sharks Swim Team.

EMPLOYEES FUNDED BY RECREATION – POSITIONS AND NUMBERS

	FYE2015	FYE2016	FYE2017
SENIOR DIVISION			
Senior Coordinator (RPT in FY13-14; FT in mid FY14-15)	1	1	1
TOTAL	1	1	1

2016-17 GOALS

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- Determine the level of service for parks, facilities and amenities to meet all residents’ needs.
- Reach out to residents for input on new programs for all ages.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Provide intergenerational programming.

- Provide program scholarships from which all ages can benefit.
- Develop and promote health and wellness programs.

PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL

OBJECTIVES:

- Define core programs and services.
- Update revenue philosophy and purchasing policy.
- Offer affordable programs, parks, and services.
- Develop creative and effective payment programs for participants.
- Reward the loyalty of participants.
- Develop additional low-cost or free programs.

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 1.19	\$ 1.59	\$ 1.73	\$ 1.80
Revenue as a % of Direct Cost	64.16%	72.20%	57.59%	58.11%
Revenue is at least 125% of Direct Costs	No	No	No	No

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 OTHER PROGRAMS COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	62,820	96,710	82,830	87,700
	MERCHANDISE/CONCESSION REV	880	150	340	900
	SPECIAL RECEIPTS			1,000	
	TOTAL ESTIMATED REVENUES	63,700	96,860	84,170	88,600
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	57,120	63,690	79,610	82,040
	CONTRACTUAL	29,920	57,270	41,760	51,330
	COMMODITIES/SUPPLIES	12,240	13,190	24,780	19,100
	TOTAL APPROPRIATIONS	99,280	134,150	146,150	152,470
	NET OF REVENUES/APPROPRIATIONS - FUND 02	(35,580)	(37,290)	(61,980)	(63,870)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 60-026-OTHER PROGRAMS - SHOLEM SWIM TEAM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	22,840	21,200	26,240	21,210
	MERCHANDISE/CONCESSION REV	880	150	340	900
	TOTAL ESTIMATED REVENUES	23,720	21,350	26,580	22,110
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	14,480	12,260	19,490	19,510
	CONTRACTUAL	1,250	1,560	3,260	970
	COMMODITIES/SUPPLIES	3,240	2,990	7,980	3,500
	TOTAL APPROPRIATIONS	18,970	16,810	30,730	23,980
	NET OF REVENUES/APPROPRIATIONS - 60-026-OTHER PROG	4,750	4,540	(4,150)	(1,870)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 60-093-OTHER PROGRAMS - LEONHARD CENTER</u>					
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	(60)			
	TOTAL APPROPRIATIONS	(60)			
	NET OF REVENUES/APPROPRIATIONS - 60-093-OTHER PROG	60			

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 60-130-OTHER PROGRAMS - DOUGLASS SENIORS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	26,990	56,920	29,910	43,930
	SPECIAL RECEIPTS			1,000	
	TOTAL ESTIMATED REVENUES	26,990	56,920	30,910	43,930
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	33,020	35,450	41,220	42,260
	CONTRACTUAL	26,520	51,860	35,180	45,490
	COMMODITIES/SUPPLIES	4,490	7,150	10,790	9,700
	TOTAL APPROPRIATIONS	64,030	94,460	87,190	97,450
	NET OF REVENUES/APPROPRIATIONS - 60-130-OTHER PROG	(37,040)	(37,540)	(56,280)	(53,520)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 60-131-OTHER PROGRAMS - HAYS SENIORS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	4,800	4,040	4,800	5,960
	TOTAL ESTIMATED REVENUES	4,800	4,040	4,800	5,960
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	5,810	7,270	5,810	8,240
	CONTRACTUAL	1,180	2,220	1,910	3,170
	COMMODITIES/SUPPLIES	3,440	2,430	3,140	3,710
	TOTAL APPROPRIATIONS	10,430	11,920	10,860	15,120
	NET OF REVENUES/APPROPRIATIONS - 60-131-OTHER PROG	(5,630)	(7,880)	(6,060)	(9,160)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 60-241-OTHER PROGRAMS - SCHOOLS DAY OUT</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	8,190	14,550	21,880	16,600
	TOTAL ESTIMATED REVENUES	8,190	14,550	21,880	16,600
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	3,810	8,710	13,090	12,030
	CONTRACTUAL	970	1,630	1,410	1,700
	COMMODITIES/SUPPLIES	1,070	620	2,870	2,190
	TOTAL APPROPRIATIONS	5,850	10,960	17,370	15,920
	NET OF REVENUES/APPROPRIATIONS - 60-241-OTHER PROG	2,340	3,590	4,510	680

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 68-092-SPECIAL EVENTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS		30	250	1,500
	TOTAL ESTIMATED REVENUES		30	250	1,500
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	5,780	8,700	5,070	5,190
	CONTRACTUAL	1,660	2,270	1,860	4,250
	COMMODITIES/SUPPLIES	3,480	3,100	3,410	5,500
	TOTAL APPROPRIATIONS	10,920	14,070	10,340	14,940
	NET OF REVENUES/APPROPRIATIONS - 68-092-SPECIAL EVE	(10,920)	(14,040)	(10,090)	(13,440)

RECREATION FUND

DEPARTMENT BUDGET – TEEN PROGRAMS

PRINCIPAL RESPONSIBILITIES

RECREATION FUND: TEEN PROGRAMS – Connect the teens in the community to the outdoors and recreation activities and programs. Teen camp is provided in the Douglass Park Area along with assistance from the Community Matters Program. Staff also offer the TIA (Teens in Action) program and the LIT (Leader in Training) program at the Leonhard Recreation Center.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

AFTERSCHOOL/DAY CAMP PROGRAM

No Full-time or RPT staff assigned to this program, solely part-time

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 65-123-TEEN - TEENS IN ACTION</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	110	630	940	4,240
	SPECIAL RECEIPTS	1,000	1,000		1,000
	TOTAL ESTIMATED REVENUES	1,110	1,630	940	5,240
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,870	2,600	4,570	4,640
	CONTRACTUAL		240	970	650
	COMMODITIES/SUPPLIES		80	1,140	1,800
	TOTAL APPROPRIATIONS	1,870	2,920	6,680	7,090
	NET OF REVENUES/APPROPRIATIONS - 65-123-TEEN - TEENS	(760)	(1,290)	(5,740)	(1,850)

RECREATION FUND

DEPARTMENT BUDGET – CONCESSIONS

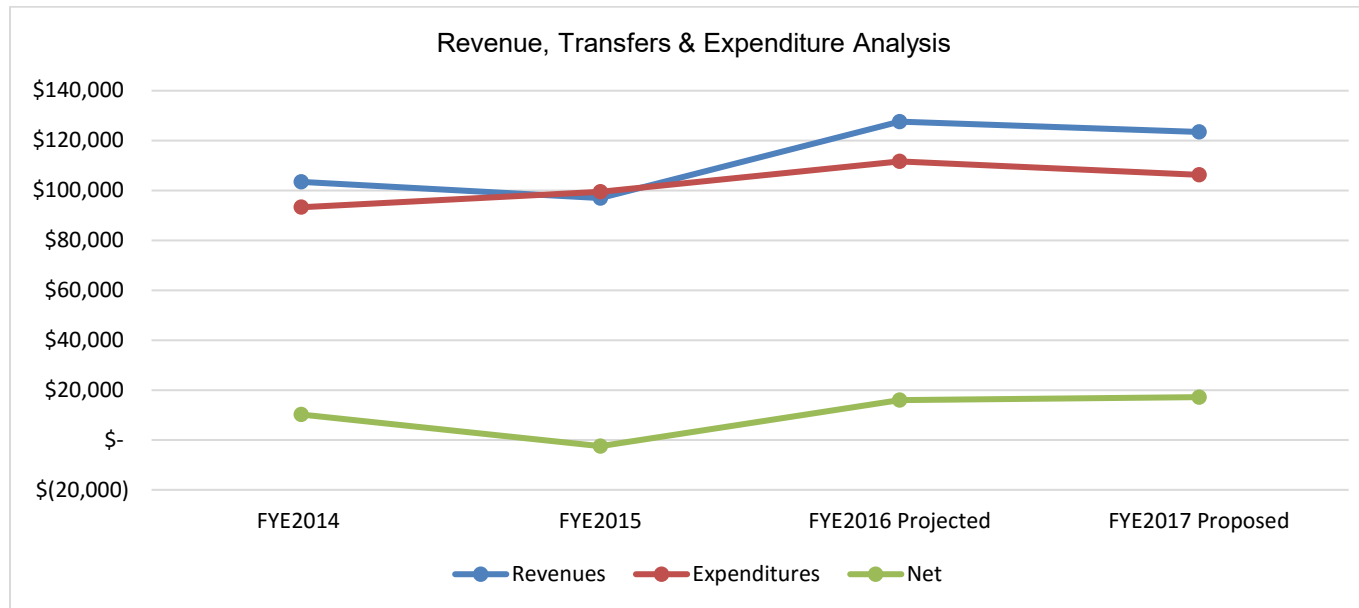
PRINCIPAL RESPONSIBILITIES

RECREATION FUND: CONCESSIONS – covers the concession operations at Dodds Park, Zahnd Park and Sholem Aquatic Center.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

CONCESSIONS

No Full-time or RPT staff assigned to this program, solely part-time



PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Revenue as a % of Direct Cost	110.95%	97.51%	114.28%	116.15%
Revenue is at least 125% of Direct Costs	No	No	No	No

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 CONCESSION PROGRAM COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>ESTIMATED REVENUES</u>					
	MERCHANDISE/CONCESSION REV	103,490	96,970	127,610	123,490
	TOTAL ESTIMATED REVENUES	103,490	96,970	127,610	123,490
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	34,250	33,210	39,800	41,380
	CONTRACTUAL	9,390	9,250	13,930	13,670
	COMMODITIES/SUPPLIES	47,940	55,600	57,500	50,270
	UTILITIES	1,700	1,390	430	1,000
	TOTAL APPROPRIATIONS	93,280	99,450	111,660	106,320
	NET OF REVENUES/APPROPRIATIONS - FUND 02	10,210	(2,480)	15,950	17,170

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 CONCESSIONS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 69-024-CONCESSIONS - SHOLEM AQUATIC CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	MERCHANDISE/CONCESSION REV	63,080	58,640	82,260	68,510
	TOTAL ESTIMATED REVENUES	63,080	58,640	82,260	68,510
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	18,860	22,490	21,640	20,170
	CONTRACTUAL	4,990	4,790	6,580	6,600
	COMMODITIES/SUPPLIES	27,820	27,660	30,740	29,410
	TOTAL APPROPRIATIONS	51,670	54,940	58,960	56,180
	NET OF REVENUES/APPROPRIATIONS - 69-024-CONCESSION	11,410	3,700	23,300	12,330

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 CONCESSIONS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 69-041-CONCESSIONS - YOUTH BASEBALL/ZAHND PARK</u>					
<u>ESTIMATED REVENUES</u>					
	MERCHANDISE/CONCESSION REV	5,000	5,910	6,320	5,490
	TOTAL ESTIMATED REVENUES	5,000	5,910	6,320	5,490
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	2,500	1,850	3,840	4,250
	CONTRACTUAL	620	1,240	3,260	1,070
	COMMODITIES/SUPPLIES	3,510	7,400	7,520	2,970
	TOTAL APPROPRIATIONS	6,630	10,490	14,620	8,290
	NET OF REVENUES/APPROPRIATIONS - 69-041-CONCESSION	(1,630)	(4,580)	(8,300)	(2,800)

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 CONCESSIONS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 69-080-CONCESSIONS - DODDS PARK</u>					
<u>ESTIMATED REVENUES</u>					
	MERCHANDISE/CONCESSION REV	35,060	32,290	34,570	34,440
	TOTAL ESTIMATED REVENUES	35,060	32,290	34,570	34,440
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	12,740	8,870	11,430	12,020
	CONTRACTUAL	3,460	3,010	3,540	3,860
	COMMODITIES/SUPPLIES	16,090	20,130	15,950	12,300
	UTILITIES	1,300	1,100	70	600
	TOTAL APPROPRIATIONS	33,590	33,110	30,990	28,780
	NET OF REVENUES/APPROPRIATIONS - 69-080-CONCESSION	1,470	(820)	3,580	5,660

RECREATION FUND
 FYE2017 DEPARTMENT BUDGETS
 CONCESSIONS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 69-088-CONCESSIONS - DODDS SOCCER COMPLEX</u>					
<u>ESTIMATED REVENUES</u>					
	MERCHANDISE/CONCESSION REV	350	130	4,460	15,050
	TOTAL ESTIMATED REVENUES	350	130	4,460	15,050
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	150		2,890	4,940
	CONTRACTUAL	320	210	550	2,140
	COMMODITIES/SUPPLIES	520	410	3,290	5,590
	UTILITIES	400	290	360	400
	TOTAL APPROPRIATIONS	1,390	910	7,090	13,070
	NET OF REVENUES/APPROPRIATIONS - 69-088-CONCESSION	(1,040)	(780)	(2,630)	1,980
	ESTIMATED REVENUES - FUND 02	103,490	96,970	127,610	123,490
	APPROPRIATIONS - FUND 02	93,280	99,450	111,660	106,320
	NET OF REVENUES/APPROPRIATIONS - FUND 02	10,210	(2,480)	15,950	17,170

RECREATION FUND

DEPARTMENT BUDGET – POOL AND AQUATICS

PRINCIPAL RESPONSIBILITIES

RECREATION FUND: POOLS AND AQUATICS – accounts for the activities at Sholem Aquatic Center.

EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

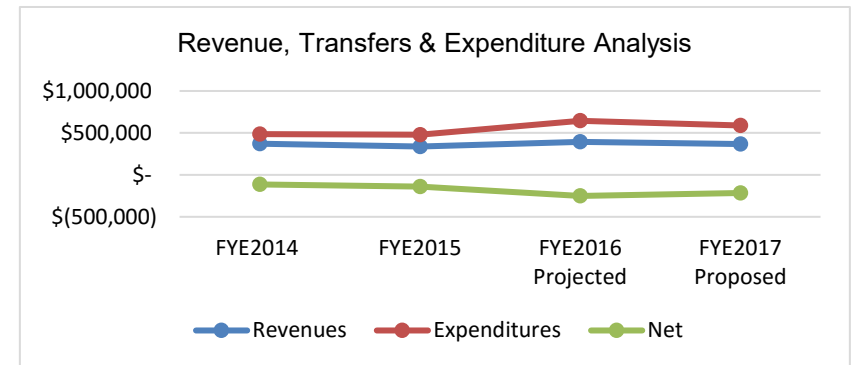
	FYE2015 Actual	FYE2016 Actual	FYE2017 Proposed
<u>AQUATICS AND TENNIS</u>			
Sports and Aquatics Manager	1	0	1
Facility/Program Coordinator	1	0	0
Aquatics & Tennis Coordinator II	0	1	1
TOTAL	2	1	2

2016-17 GOALS

PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.



PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 5.80	\$ 5.67	\$ 7.62	\$ 6.95
Operating Expenditures Per Attendee	\$ 6.62	\$ 9.36	\$ 9.32	\$ 8.16
Revenue as a % of Direct Cost	76.42%	70.58%	61.03%	62.92%
Revenue is at least 125% of Direct Costs	No	No	No	No
Pool Passes Sold		2,323	2,187	2,300
% Change in Pool Pass Revenue	-25.32%	n/a	-5.85%	5.17%
Achieve Ellis & Associates International Aquatic Safety Award	Yes	Yes	Yes	Yes
Facility Attendance	73,088	51,145	69,121	72,000
Facebook Followers	1,526	2,372	3,432	3,800

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 70-022-POOLS AND AQUATICS - SHOLEM POOL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	356,670	324,630	379,770	359,200
	MERCHANDISE/CONCESSION REV				250
	SPECIAL RECEIPTS	14,570	13,380	13,460	10,000
	TOTAL ESTIMATED REVENUES	371,240	338,010	393,230	369,450
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	285,730	275,370	319,140	335,670
	FRINGE BENEFITS	30	440	570	1,200
	CONTRACTUAL	35,940	35,590	64,070	52,870
	COMMODITIES/SUPPLIES	59,430	53,750	62,050	70,600
	UTILITIES	103,060	82,020	73,990	126,880
	ROUTINE/PERIODIC MAINTENANCE		31,700	124,500	
	TOTAL APPROPRIATIONS	484,190	478,870	644,320	587,220
	NET OF REVENUES/APPROPRIATIONS - 70-022-POOLS AND A	(112,950)	(140,860)	(251,090)	(217,770)

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 70-023-POOLS AND AQUATICS - SPALDING POOL</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	(50)			
	TOTAL ESTIMATED REVENUES	(50)			
<u>APPROPRIATIONS</u>					
	UTILITIES	(40)			
	TOTAL APPROPRIATIONS	(40)			
	NET OF REVENUES/APPROPRIATIONS - 70-023-POOLS AND A	(10)			

RECREATION FUND
FYE2017 DEPARTMENT BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 02 RECREATION</u>					
<u>Dept 70-152-POOLS AND AQUATICS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	(1,180)			
	TOTAL ESTIMATED REVENUES	(1,180)			
	NET OF REVENUES/APPROPRIATIONS - 70-152-POOLS AND A	(1,180)			
	ESTIMATED REVENUES - FUND 02	4,557,970	3,699,810	3,845,270	3,947,720
	APPROPRIATIONS - FUND 02	6,268,540	3,296,600	3,561,360	3,181,830
	NET OF REVENUES/APPROPRIATIONS - FUND 02	(1,710,570)	403,210	283,910	765,890

MUSEUM FUND

DEPARTMENT BUDGET – ADMINISTRATION

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: ADMINISTRATION – The Museum Fund administration department accounts for all the administrative costs associated with the fund, including personnel, benefits, contractual services, supplies, etc.

The Museum Fund contains the following divisions; see the Departmental Information section for additional explanations:

ADMINISTRATION – This was established to account for the administrative costs of the fund.

CULTURAL ARTS – This division accounts for many of the cultural arts programs and activities of the District including: pottery classes, youth theatre workshop and camp, Individual guitar and drum lessons, preschool, art exhibits, dance and ballet programs located at Springer Cultural Center.

CULTURAL FACILITIES – This covers the programs and activities at the Springer Cultural Center, Virginia Theatre and Children’s Prairie Farm.

SPECIAL ACTIVITIES/EVENTS – This division accounts for the special activities and events the District provides throughout the year. Major events in this division include Taste of C-U, Streetfest (formerly Champaign Music Festival), Block Parties, Community events, summer concerts and artistic-themed summer day camps and preschool classes.

EMPLOYEES FUNDED BY MUSEUM – POSITIONS AND NUMBERS

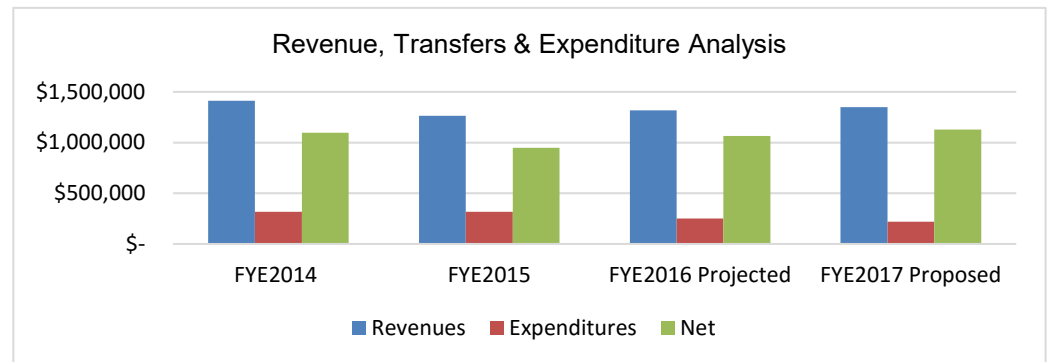
	FYE2015	FYE2016	FYE2017
ADMINISTRATION			
Director of Cultural Arts (New in 2014-15)	0	1	0
TOTAL	0	1	0

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.



PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 1.36	\$ 4.16	\$ 2.95	\$ 2.58

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 01-001-ADMINISTRATION</u>					
<u>ESTIMATED REVENUES</u>					
	PROPERTY TAX REVENUE	1,163,110	1,261,750	1,311,820	1,342,800
	INTEREST INCOME	810	2,520	4,460	5,000
	SPECIAL RECEIPTS	249,980			
	TOTAL ESTIMATED REVENUES	1,413,900	1,264,270	1,316,280	1,347,800
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	149,240	103,340	84,200	67,730
	FRINGE BENEFITS	65,960	80,300	84,470	98,430
	CONTRACTUAL	9,990	35,800	38,530	48,750
	COMMODITIES/SUPPLIES	1,880	2,140	2,040	3,510
	CAPITAL OUTLAY	90,000			
	TRANSFERS TO OTHER FUNDS		94,390	40,370	
	TOTAL APPROPRIATIONS	317,070	315,970	249,610	218,420
	NET OF REVENUES/APPROPRIATIONS - 01-001-ADMINISTRAT	1,096,830	948,300	1,066,670	1,129,380

MUSEUM FUND

DEPARTMENT BUDGET – CULTURAL ARTS

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: CULTURAL ARTS DEPARTMENT – The Museum Fund cultural arts department accounts for Springer Cultural Center which provides a 26-room multipurpose facility featuring informal performance space, exhibit space, dance studio, fitness room, ceramic studio, studio space, rehearsal and meeting space. Responsibilities include Art Exhibits, Art Smart Kids, Busy Bees, ceramics, dance arts program, day camps (Creative Kids and Youth Theatre), music programs, preschool programs, rentals, special interest, visual arts programs and workshops.

Virginia Theatre offers a 1,470-seat historic venue for performing arts programs accessible to Champaign, Urbana and surrounding communities. Responsibilities include community partnerships, concerts, event coordination, event production, membership campaign, movies, plays, recitals, rentals and The News-Gazette Film Series.

Prairie Farm is a replica of a turn-of-the-century farm complete with barns, farmhouse, pond, pasture and flower garden. It is open to the general public during the summer months. The farm features traditional farm animals and a petting zoo. No admission is charged.

EMPLOYEES FUNDED BY MUSEUM – POSITIONS AND NUMBERS

	FYE2015	FYE2016	FYE2017
CULTURAL ARTS			
Director of Virginia Theatre	0	1	1
Program Manager	2	1	1
Facility/Program Coordinator (1 RPT)	3.5	6	6
Building Service Worker	2	1	1
Receptionist	1	1	1
Program Coordinator (Youth Theatre) – NEW FTII position in FYE2017 previously part-time	0	0	1
TOTAL	8.5	10	11

2016-17

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Provide equal access for all patrons to all parks, facilities and programs.
- Create events and programs that highlight different cultures.

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

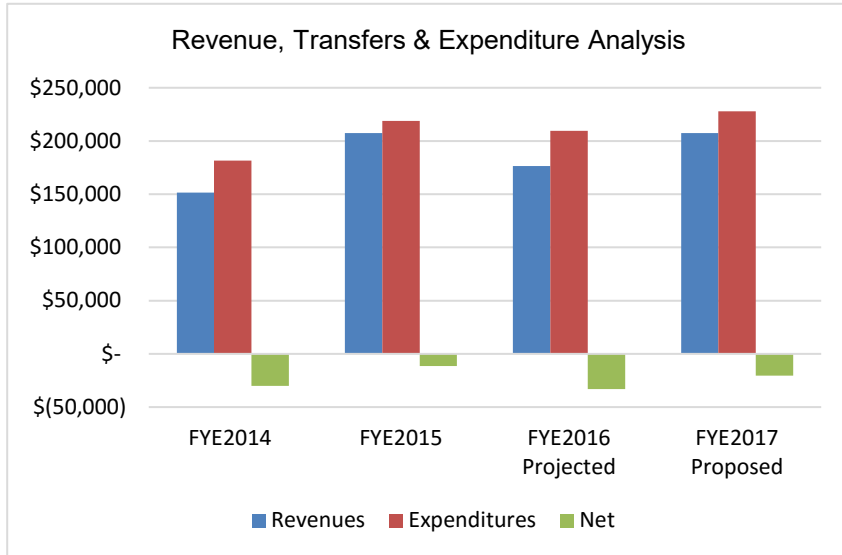
OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Track new programming and equipment trends.
- Encourage staff to focus on first-time participants.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.

MUSEUM FUND
DEPARTMENT BUDGET – CULTURAL ARTS

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 2.18	\$ 2.59	\$ 2.48	\$ 2.70
Revenue as a % of Direct Cost	83.45%	94.81%	84.22%	90.99%
Revenue is at least 125% of Direct Costs	No	No	No	No



MUSEUM FUND
 FYE2017 DEPARTMENT BUDGETS
 CULTURAL ARTS COMBINED SUMMARY - EXCLUDES VIRGINIA THEATRE PRESENTED SEPARATELY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	133,410	187,010	156,760	177,080
	CONTRIBUTIONS/SPONSORSHIPS	2,970	4,400	8,800	12,750
	SPECIAL RECEIPTS	15,180	15,950	10,980	17,470
	TOTAL ESTIMATED REVENUES	151,560	207,360	176,540	207,300
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	119,780	136,950	131,670	112,410
	CONTRACTUAL	46,820	64,440	61,950	92,020
	COMMODITIES/SUPPLIES	15,010	17,150	14,590	21,850
	UTILITIES		180	1,410	1,550
	TOTAL APPROPRIATIONS	181,610	218,720	209,620	227,830
	NET OF REVENUES/APPROPRIATIONS - FUND 03	(30,050)	(11,360)	(33,080)	(20,530)

MUSEUM FUND
 FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-014-CULTURAL ARTS - BACH'S LUNCH</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE		50	100	400
	CONTRIBUTIONS/SPONSORSHIPS				1,150
	SPECIAL RECEIPTS	820			
	TOTAL ESTIMATED REVENUES	820	50	100	1,550
<u>APPROPRIATIONS</u>					
	CONTRACTUAL	2,310	2,180	2,250	4,560
	COMMODITIES/SUPPLIES		50	100	400
	TOTAL APPROPRIATIONS	2,310	2,230	2,350	4,960
	NET OF REVENUES/APPROPRIATIONS - 15-014-CULTURAL A	(1,490)	(2,180)	(2,250)	(3,410)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-015-CULTURAL ARTS - YOUTH THEATRE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	20,160	55,630	32,000	38,900
	CONTRIBUTIONS/SPONSORSHIPS	2,970	4,200	8,300	7,000
	SPECIAL RECEIPTS	8,200	8,790	9,600	8,590
	TOTAL ESTIMATED REVENUES	31,330	68,620	49,900	54,490
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	24,240	34,640	32,730	39,810
	CONTRACTUAL	11,630	25,100	23,030	29,540
	COMMODITIES/SUPPLIES	7,810	9,860	9,570	10,200
	UTILITIES		180	1,410	1,550
	TOTAL APPROPRIATIONS	43,680	69,780	66,740	81,100
	NET OF REVENUES/APPROPRIATIONS - 15-015-CULTURAL A	(12,350)	(1,160)	(16,840)	(26,610)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-036-CULTURAL ARTS - ART EXHIBITION SERIES</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE			630	1,000
	CONTRIBUTIONS/SPONSORSHIPS				100
	SPECIAL RECEIPTS	1,000	1,470	560	1,700
	TOTAL ESTIMATED REVENUES	1,000	1,470	1,190	2,800
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	(520)		110	100
	CONTRACTUAL	10	280	440	7,250
	COMMODITIES/SUPPLIES	880	740	1,240	2,200
	TOTAL APPROPRIATIONS	370	1,020	1,790	9,550
	NET OF REVENUES/APPROPRIATIONS - 15-036-CULTURAL A	630	450	(600)	(6,750)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-038-CULTURAL ARTS - BALLET PROGRAMS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	76,880	95,310	78,890	83,520
	TOTAL ESTIMATED REVENUES	<u>76,880</u>	<u>95,310</u>	<u>78,890</u>	<u>83,520</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	61,330	68,990	69,160	46,410
	CONTRACTUAL	5,920	8,790	2,530	4,110
	COMMODITIES/SUPPLIES	550	1,640	280	1,900
	TOTAL APPROPRIATIONS	<u>67,800</u>	<u>79,420</u>	<u>71,970</u>	<u>52,420</u>
	NET OF REVENUES/APPROPRIATIONS - 15-038-CULTURAL A	<u>9,080</u>	<u>15,890</u>	<u>6,920</u>	<u>31,100</u>

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-140-CULTURAL ARTS - IRISH DANCE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	10,290	8,600	15,870	13,420
	TOTAL ESTIMATED REVENUES	10,290	8,600	15,870	13,420
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	2,540	2,360	1,680	1,640
	CONTRACTUAL	1,400	3,120	8,040	8,590
	COMMODITIES/SUPPLIES				260
	TOTAL APPROPRIATIONS	3,940	5,480	9,720	10,490
	NET OF REVENUES/APPROPRIATIONS - 15-140-CULTURAL A	6,350	3,120	6,150	2,930

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-141-CULTURAL ARTS - DANCE PERFORMANCE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	11,670	11,740	8,730	17,550
	CONTRIBUTIONS/SPONSORSHIPS			500	
	SPECIAL RECEIPTS	2,660	3,190	820	4,680
	TOTAL ESTIMATED REVENUES	14,330	14,930	10,050	22,230
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	7,950	10,630	7,580	4,790
	CONTRACTUAL	3,430	4,230	4,820	9,930
	COMMODITIES/SUPPLIES	3,480	3,960	2,800	4,230
	TOTAL APPROPRIATIONS	14,860	18,820	15,200	18,950
	NET OF REVENUES/APPROPRIATIONS - 15-141-CULTURAL A	(530)	(3,890)	(5,150)	3,280

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-143-CULTURAL ARTS - CULTURAL ARTS PROGRAM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	12,620	14,400	20,020	14,580
	SPECIAL RECEIPTS	1,500	1,500		1,500
	TOTAL ESTIMATED REVENUES	14,120	15,900	20,020	16,080
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	13,340	12,060	13,610	13,890
	CONTRACTUAL	6,450	8,150	10,250	9,740
	COMMODITIES/SUPPLIES	410	190	100	1,170
	TOTAL APPROPRIATIONS	20,200	20,400	23,960	24,800
	NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL A	(6,080)	(4,500)	(3,940)	(8,720)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE				6,410
	TOTAL ESTIMATED REVENUES				6,410
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES				300
	CONTRACTUAL				1,230
	COMMODITIES/SUPPLIES				150
	TOTAL APPROPRIATIONS				1,680
	NET OF REVENUES/APPROPRIATIONS - 15-146-CULTURAL A				4,730

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-170-CULTURAL ARTS - CU DAYS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	1,790	1,280	520	1,300
	CONTRIBUTIONS/SPONSORSHIPS		200		4,500
	SPECIAL RECEIPTS	1,000	1,000		1,000
	TOTAL ESTIMATED REVENUES	2,790	2,480	520	6,800
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	10,900	8,270	6,800	5,470
	CONTRACTUAL	15,670	12,590	10,590	17,070
	COMMODITIES/SUPPLIES	1,880	710	500	1,340
	TOTAL APPROPRIATIONS	28,450	21,570	17,890	23,880
	NET OF REVENUES/APPROPRIATIONS - 15-170-CULTURAL A	(25,660)	(19,090)	(17,370)	(17,080)

MUSEUM FUND

DEPARTMENT BUDGET – SPECIAL EVENTS

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: SPECIAL EVENTS –

Special Events produces community-wide special events and manages the District’s volunteer program. Responsibilities include concerts in the parks, Taste of C-U, Halloween Funfest, Eggstravaganza, Nite Lite Egg Pursuit, Fall Streetfest (Champaign Music Festival), Block Parties, Touch a Truck and other smaller special events throughout the year.

EMPLOYEES FUNDED BY MUSEUM – POSITIONS AND NUMBERS

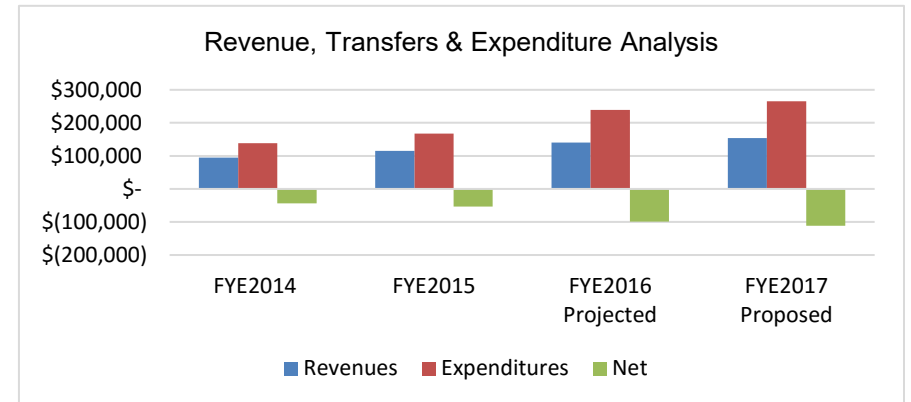
	FYE2015	FYE2016	FYE2017
SPECIAL EVENTS			
Special Events Manager	0	1	1
Special Events/Volunteer Coordinator	1	0	1
TOTAL	1	1	2

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Provide equal access for all patrons to all parks, facilities and programs.
- Promote family volunteering at various events and programs.



PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 1.66	\$ 1.99	\$ 2.83	\$ 3.14
Revenue as a % of Direct Cost	68.79%	68.45%	58.50%	58.04%
Revenue is at least 125% of Direct Costs	No	No	No	No
Taste of CU Ticket Sales (\$)	\$ 87,409	\$ 114,062	\$ 153,341	\$ 155,000
Volunteer Hours	n/a	16,572	21,835	22,000

MUSEUM FUND
 FYE2017 DEPARTMENT BUDGETS
 SPECIAL EVENTS COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	53,000	80,200	109,680	105,070
	CONTRIBUTIONS/SPONSORSHIPS	41,220	33,730	30,320	48,870
	SPECIAL RECEIPTS	1,000	1,000		
	TOTAL ESTIMATED REVENUES	95,220	114,930	140,000	153,940
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	28,450	28,220	56,110	76,670
	FRINGE BENEFITS	140	690	220	
	CONTRACTUAL	98,480	125,820	152,860	153,270
	COMMODITIES/SUPPLIES	11,360	13,180	30,120	35,290
	TOTAL APPROPRIATIONS	138,430	167,910	239,310	265,230
	NET OF REVENUES/APPROPRIATIONS - FUND 03	(43,210)	(52,980)	(99,310)	(111,290)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-031-CULTURAL ARTS - TASTE OF CU</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	36,540	60,490	81,310	81,490
	CONTRIBUTIONS/SPONSORSHIPS	15,720	4,820	9,370	16,470
	SPECIAL RECEIPTS	1,000	1,000		
	TOTAL ESTIMATED REVENUES	53,260	66,310	90,680	97,960
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	14,180	10,930	10,600	7,140
	CONTRACTUAL	53,150	62,590	69,870	94,720
	COMMODITIES/SUPPLIES	6,570	5,780	13,220	19,700
	TOTAL APPROPRIATIONS	73,900	79,300	93,690	121,560
	NET OF REVENUES/APPROPRIATIONS - 15-031-CULTURAL A	(20,640)	(12,990)	(3,010)	(23,600)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-032-CULTURAL ARTS - SUMMER CONCERTS</u>					
<u>ESTIMATED REVENUES</u>					
	CONTRIBUTIONS/SPONSORSHIPS		30	4,750	4,750
	TOTAL ESTIMATED REVENUES		30	4,750	4,750
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	3,170	5,260	5,430	3,940
	CONTRACTUAL	8,520	7,170	12,960	7,730
	COMMODITIES/SUPPLIES	70		3,350	1,100
	TOTAL APPROPRIATIONS	11,760	12,430	21,740	12,770
	NET OF REVENUES/APPROPRIATIONS - 15-032-CULTURAL A	(11,760)	(12,400)	(16,990)	(8,020)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-067-CULTURAL ARTS-FESTIVAL OF THE ARTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE				2,350
	CONTRIBUTIONS/SPONSORSHIPS				10,000
	TOTAL ESTIMATED REVENUES				12,350
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES				4,430
	CONTRACTUAL				10,200
	COMMODITIES/SUPPLIES				4,300
	TOTAL APPROPRIATIONS				18,930
	NET OF REVENUES/APPROPRIATIONS - 15-067-CULTURAL A				(6,580)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-068-CULTURAL ARTS - SPECIAL EVENTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	4,130	4,860	5,240	1,500
	CONTRIBUTIONS/SPONSORSHIPS		1,070		750
	TOTAL ESTIMATED REVENUES	4,130	5,930	5,240	2,250
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	4,160	5,020	29,110	49,360
	FRINGE BENEFITS	140	690	220	
	CONTRACTUAL	7,380	10,160	9,420	8,400
	COMMODITIES/SUPPLIES	1,120	2,150	2,770	3,170
	TOTAL APPROPRIATIONS	12,800	18,020	41,520	60,930
	NET OF REVENUES/APPROPRIATIONS - 15-068-CULTURAL A	(8,670)	(12,090)	(36,280)	(58,680)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-172-CULTURAL ARTS - DADDY DAUGHTER DANCE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	10,620	12,660	12,050	17,980
	TOTAL ESTIMATED REVENUES	10,620	12,660	12,050	17,980
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	1,050	920	2,570	3,480
	CONTRACTUAL	8,070	9,340	8,860	11,100
	COMMODITIES/SUPPLIES	920	990	1,050	1,670
	TOTAL APPROPRIATIONS	10,040	11,250	12,480	16,250
	NET OF REVENUES/APPROPRIATIONS - 15-172-CULTURAL A	580	1,410	(430)	1,730

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-173-CULTURAL ARTS - EGG HUNTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	1,710	2,190	2,350	1,750
	TOTAL ESTIMATED REVENUES	1,710	2,190	2,350	1,750
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	280	460	2,430	2,790
	CONTRACTUAL	410	160	350	200
	COMMODITIES/SUPPLIES	1,920	1,880	2,990	2,550
	TOTAL APPROPRIATIONS	2,610	2,500	5,770	5,540
	NET OF REVENUES/APPROPRIATIONS - 15-173-CULTURAL A	(900)	(310)	(3,420)	(3,790)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-174-CULTURAL ARTS - HALLOWEEN FUNFEST</u>					
<u>ESTIMATED REVENUES</u>					
	CONTRIBUTIONS/SPONSORSHIPS		60		
	TOTAL ESTIMATED REVENUES		60		
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	560	570	1,280	1,740
	CONTRACTUAL	210	340	330	690
	COMMODITIES/SUPPLIES	500	1,600	1,890	2,400
	TOTAL APPROPRIATIONS	1,270	2,510	3,500	4,830
	NET OF REVENUES/APPROPRIATIONS - 15-174-CULTURAL A	(1,270)	(2,450)	(3,500)	(4,830)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-177-CULTURAL ARTS - CHAMPAIGN MUSIC FEST</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE			8,730	
	CONTRIBUTIONS/SPONSORSHIPS	25,500	27,750	16,200	16,900
	TOTAL ESTIMATED REVENUES	25,500	27,750	24,930	16,900
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	5,050	5,060	4,690	3,790
	CONTRACTUAL	20,740	36,060	51,070	20,230
	COMMODITIES/SUPPLIES	260	780	4,860	400
	TOTAL APPROPRIATIONS	26,050	41,900	60,620	24,420
	NET OF REVENUES/APPROPRIATIONS - 15-177-CULTURAL A	(550)	(14,150)	(35,690)	(7,520)

MUSEUM FUND

DEPARTMENT FUNDS – FACILITIES DEPARTMENT

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: FACILITIES – The Museum Fund facilities department accounts for all the expenditures required to maintain the building for programming, such as staffing, maintenance supplies, contracts, etc.

EMPLOYEES FUNDED BY MUSEUM DEPARTMENT – POSITIONS AND NUMBERS

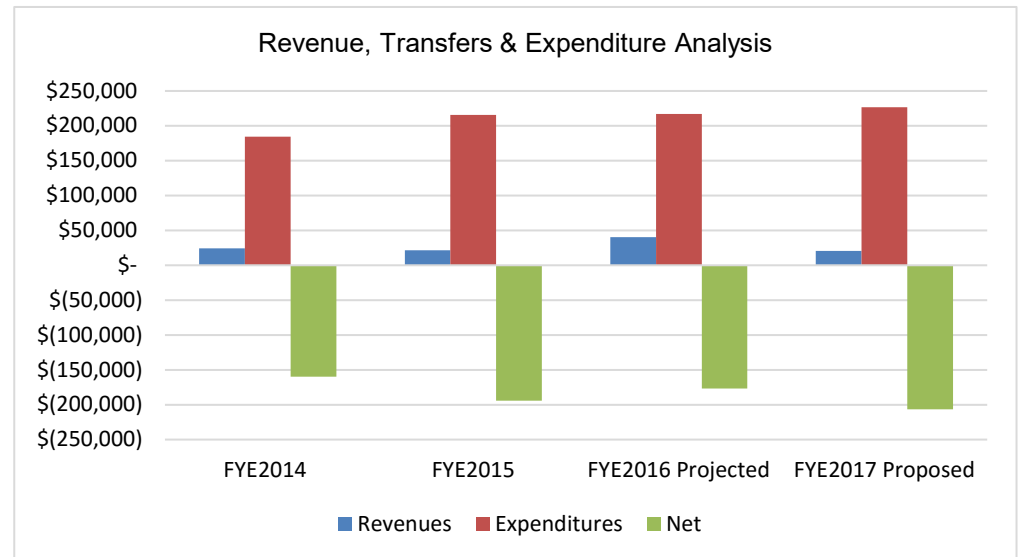
	FYE2015	FYE2016	FYE2017
FACILITIES			
Staffing for Facilities is included in the Program Department summaries	0	0	0
TOTAL	0	0	0

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Provide equal access for all patrons to all parks, facilities and programs.



PERFORMANCE MEASURES

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 2.21	\$ 2.55	\$ 2.57	\$ 2.68

MUSEUM FUND**DEPARTMENT FUNDS – FACILITIES DEPARTMENT**

# of Visits @ Prairie Farm	10,025	18,000	20,600	22,000
# of Visits @ Springer Cultural Center	33,323	31,941	33,969	35,000

MUSEUM FUND
 FYE2017 DEPARTMENT BUDGETS
 FACILITIES COMBINED SUMMARY - EXCLUDES VIRGINIA THEATRE PRESENTED SEPARATELY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	16,120	13,670	21,850	17,390
	SPECIAL RECEIPTS	8,320	7,730	18,550	3,000
	TOTAL ESTIMATED REVENUES	24,440	21,400	40,400	20,390
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	108,310	122,950	135,160	134,060
	FRINGE BENEFITS		290	840	840
	CONTRACTUAL	16,460	22,360	26,550	26,440
	COMMODITIES/SUPPLIES	22,180	20,840	19,560	27,400
	UTILITIES	37,330	37,010	35,150	38,120
	ROUTINE/PERIODIC MAINTENANCE		12,300		
	TOTAL APPROPRIATIONS	184,280	215,750	217,260	226,860
	NET OF REVENUES/APPROPRIATIONS - FUND 03	(159,840)	(194,350)	(176,860)	(206,470)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 30-019-FACILITIES - POTTERY/CLAY STUDIO</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	16,120	13,670	21,850	17,390
	SPECIAL RECEIPTS	1,140	2,050	1,120	2,000
	TOTAL ESTIMATED REVENUES	17,260	15,720	22,970	19,390
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	18,970	19,250	21,640	20,840
	CONTRACTUAL	260	320	360	260
	COMMODITIES/SUPPLIES	5,000	4,430	5,720	6,500
	TOTAL APPROPRIATIONS	24,230	24,000	27,720	27,600
	NET OF REVENUES/APPROPRIATIONS - 30-019-FACILITIES - P	(6,970)	(8,280)	(4,750)	(8,210)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 30-030-FACILITIES - SPRINGER CULTURAL CENTER</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	7,180	5,680	17,430	1,000
	TOTAL ESTIMATED REVENUES	7,180	5,680	17,430	1,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	89,340	103,700	113,520	113,220
	FRINGE BENEFITS		290	840	840
	CONTRACTUAL	16,200	22,040	26,190	26,180
	COMMODITIES/SUPPLIES	17,180	16,410	13,840	20,900
	UTILITIES	37,330	37,010	35,150	38,120
	ROUTINE/PERIODIC MAINTENANCE		12,300		
	TOTAL APPROPRIATIONS	160,050	191,750	189,540	199,260
	NET OF REVENUES/APPROPRIATIONS - 30-030-FACILITIES - S	(152,870)	(186,070)	(172,110)	(198,260)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 30-095-FACILITIES - PRAIRIE FARM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	8,740	6,540	9,370	9,440
	MERCHANDISE/CONCESSION REV	260	170	220	300
	TOTAL ESTIMATED REVENUES	9,000	6,710	9,590	9,740
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	45,050	40,260	39,720	45,150
	CONTRACTUAL	8,080	14,290	10,310	11,570
	COMMODITIES/SUPPLIES	17,730	17,850	20,040	23,570
	UTILITIES	11,440	11,640	12,130	13,690
	TOTAL APPROPRIATIONS	82,300	84,040	82,200	93,980
	NET OF REVENUES/APPROPRIATIONS - 30-095-FACILITIES - P	(73,300)	(77,330)	(72,610)	(84,240)

MUSEUM FUND

DEPARTMENT BUDGET – VIRGINIA THEATRE

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: VIRGINIA THEATRE –

Virginia Theatre offers a 1,470-seat historic venue for performing arts programs accessible to Champaign, Urbana and surrounding communities. Responsibilities include community partnerships, concerts, event coordination, event production, membership campaign, movies, plays, recitals, rentals and The News-Gazette Film Series.

EMPLOYEES FUNDED BY MUSEUM – POSITIONS AND NUMBERS

	FYE2015	FYE2016	FYE2017
<u>VIRGINIA THEATRE</u>			
Director of Virginia Theatre	1	1	1
Building Service Worker	1	0	0
Virginia Theatre Front of House Coordinator	1	1	1
Virginia Theatre Coordinator FT2	0	0	1
VT Box Office Manager	1	1	1
VT Technical Manager	1	1	1
TOTAL	5	4	5

2015-16 ACCOMPLISHMENTS

- Programmed the Virginia Theatre for a full season and sold over \$1 million in ticket sales
- Issued a full-season program brochure

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

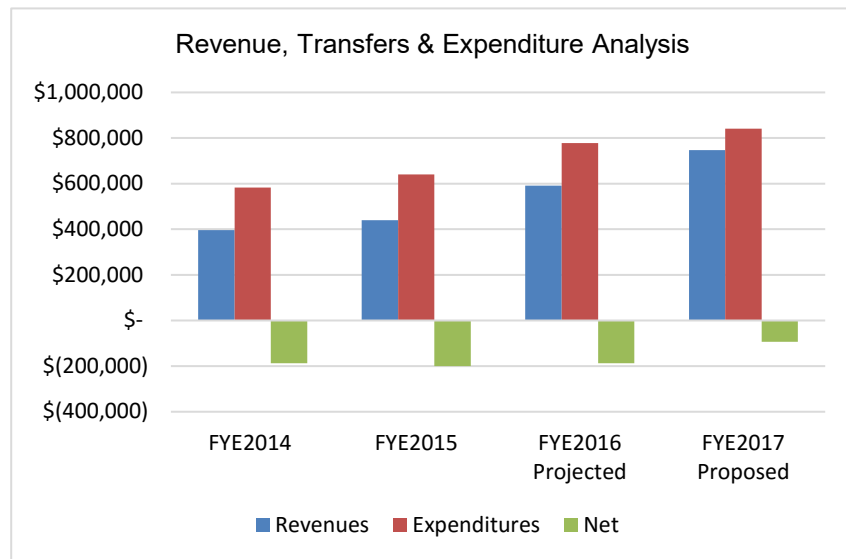
- Train staff to make first-time participants feel important by enhancing the participant experience.
- Recognize and reward all staff for focusing on first-time users.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.

MUSEUM FUND

DEPARTMENT BUDGET – VIRGINIA THEATRE

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 6.99	\$ 7.58	\$ 9.21	\$ 9.96
Revenue as a % of Direct Cost	67.99%	68.77%	75.89%	88.85%
Revenue is at least 125% of Direct Costs	No	No	No	No
Restoration Fees Collected from Ticket Sales	n/a	\$ 54,916	\$ 57,935	\$ 59,000
Number of Tickets Sold	n/a	42,855	49,646	50,000
Number of Subscriptions Sold	n/a	105	174	200
VT Facebook Followers	2,367	4,030	5,877	6,300



VIRGINIA THEATRE
COMBINED PROGRAM BUDGET

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	227,560	183,190	444,400	629,200
	CONTRIBUTIONS/SPONSORSHIPS	1,350		2,500	1,250
	MERCHANDISE/CONCESSION REV	66,920	103,400	102,510	93,000
	INTEREST INCOME			100	100
	SPECIAL RECEIPTS	100,760	153,680	41,240	24,000
	TOTAL ESTIMATED REVENUES	396,590	440,270	590,750	747,550
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	176,930	296,750	275,220	297,690
	FRINGE BENEFITS	70	1,030	560	840
	CONTRACTUAL	301,950	231,840	385,210	425,410
	COMMODITIES/SUPPLIES	55,590	54,340	57,870	55,320
	UTILITIES	48,800	56,230	59,530	62,130
	ROUTINE/PERIODIC MAINTENANCE				
	TOTAL APPROPRIATIONS	583,340	640,190	778,390	841,390
	NET OF REVENUES/APPROPRIATIONS - FUND 03	(186,750)	(199,920)	(187,640)	(93,840)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 15-078-CULTURAL ARTS - VIRGINIA THEATRE RENTALS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE		(440)	266,520	348,000
	MERCHANDISE/CONCESSION REV		1,180	2,050	1,970
	SPECIAL RECEIPTS		153,680	40,460	24,000
	TOTAL ESTIMATED REVENUES		<u>154,420</u>	<u>309,030</u>	<u>373,970</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	840	42,030	74,060	59,820
	CONTRACTUAL		16,350	83,130	72,250
	COMMODITIES/SUPPLIES		3,650	1,920	1,300
	TOTAL APPROPRIATIONS	<u>840</u>	<u>62,030</u>	<u>159,110</u>	<u>133,370</u>
	NET OF REVENUES/APPROPRIATIONS - 15-078-CULTURAL A	<u>(840)</u>	<u>92,390</u>	<u>149,920</u>	<u>240,600</u>

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 30-078-FACILITIES - VIRGINIA THEATRE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	51,190	31,650	(20)	
	CONTRIBUTIONS/SPONSORSHIPS			2,500	1,000
	MERCHANDISE/CONCESSION REV	11,380	7,030	9,620	30
	INTEREST INCOME			100	100
	SPECIAL RECEIPTS	100,760		780	
	TOTAL ESTIMATED REVENUES	<u>163,330</u>	<u>38,680</u>	<u>12,980</u>	<u>1,130</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	133,280	185,740	140,630	176,190
	FRINGE BENEFITS	70	1,030	560	840
	CONTRACTUAL	130,970	64,250	132,040	116,810
	COMMODITIES/SUPPLIES	23,450	16,740	26,990	26,720
	UTILITIES	48,800	56,230	59,530	62,130
	TOTAL APPROPRIATIONS	<u>336,570</u>	<u>323,990</u>	<u>359,750</u>	<u>382,690</u>
	NET OF REVENUES/APPROPRIATIONS - 30-078-FACILITIES - V	<u>(173,240)</u>	<u>(285,310)</u>	<u>(346,770)</u>	<u>(381,560)</u>

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 60-078-OTHER PROGRAMS - VIRGINIA THEATRE FILMS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS	4,650	40,850	28,490	29,400 250
	TOTAL ESTIMATED REVENUES	4,650	40,850	28,490	29,650
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES		9,690	10,470	10,780
	CONTRACTUAL	13,470	33,540	24,420	24,100
	COMMODITIES/SUPPLIES		160	200	
	TOTAL APPROPRIATIONS	13,470	43,390	35,090	34,880
	NET OF REVENUES/APPROPRIATIONS - 60-078-OTHER PROG	(8,820)	(2,540)	(6,600)	(5,230)

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 68-078-VT - HOUSE EVENTS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	171,560	109,910	148,300	250,000
	CONTRIBUTIONS/SPONSORSHIPS	1,350			
	MERCHANDISE/CONCESSION REV	570			
	TOTAL ESTIMATED REVENUES	173,480	109,910	148,300	250,000
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	36,230	38,520	30,800	31,430
	CONTRACTUAL	152,220	108,410	135,910	202,350
	COMMODITIES/SUPPLIES	8,270	4,800	3,590	2,800
	TOTAL APPROPRIATIONS	196,720	151,730	170,300	236,580
	NET OF REVENUES/APPROPRIATIONS - 68-078-VT - HOUSE E	(23,240)	(41,820)	(22,000)	13,420

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 69-078-CONCESSIONS - VIRGINIA THEATRE</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	160	1,220	1,110	1,800
	MERCHANDISE/CONCESSION REV	54,970	95,190	90,840	91,000
	TOTAL ESTIMATED REVENUES	55,130	96,410	91,950	92,800
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	6,580	20,770	19,260	19,470
	CONTRACTUAL	5,290	9,290	9,710	9,900
	COMMODITIES/SUPPLIES	23,870	28,990	25,170	24,500
	TOTAL APPROPRIATIONS	35,740	59,050	54,140	53,870
	NET OF REVENUES/APPROPRIATIONS - 69-078-CONCESSION	19,390	37,360	37,810	38,930
	ESTIMATED REVENUES - FUND 03	2,218,990	2,113,130	2,351,470	2,575,090
	APPROPRIATIONS - FUND 03	1,595,740	1,693,660	1,828,350	1,929,770
	NET OF REVENUES/APPROPRIATIONS - FUND 03	623,250	419,470	523,120	645,320

MUSEUM FUND

DEPARTMENT BUDGET – PRESCHOOL PROGRAMS

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: AFTERSCHOOL/DAYCAMP – PRESCHOOL PROGRAM – The Museum Fund includes preschool activities such as Busy Bees and Creative Kids day camps.

EMPLOYEES FUNDED BY MUSEUM – POSITIONS AND NUMBERS

	FYE2015	FYE2016	FYE2017
<u>AFTERSCHOOL/DAYCAMPS/PRESCHOOL</u>			
Preschool Director	1	1	1
TOTAL	1	1	1

2016-17 GOALS

PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Provide equal access for all patrons to all parks, facilities and programs.
- Create events and programs that highlight different cultures.

PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Track new programming and equipment trends.
- Encourage staff to focus on first-time participants.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.

PERFORMANCE INDICATORS

	FYE2014	FYE2015	FYE2016 Projected	FYE2017 Proposed
Operating Expenditures Per Capita	\$ 0.98	\$ 0.51	\$ 0.53	\$ 0.58
Revenue as a % of Direct Cost	110.29%	108.88%	148.30%	153.53%
Revenue is at least 125% of Direct Costs	No	No	Yes	Yes

MUSEUM FUND
 FYE2017 DEPARTMENT BUDGETS
 DAYCAMPS/AFTERSCHOOL PROGRAMS COMBINED SUMMARY

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	90,070	46,730	66,930	75,170
	TOTAL ESTIMATED REVENUES	<u>90,070</u>	<u>46,730</u>	<u>66,930</u>	<u>75,170</u>
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	74,490	39,000	38,320	39,010
	CONTRACTUAL	4,960	2,700	5,010	6,810
	COMMODITIES/SUPPLIES	2,220	1,220	1,800	3,140
	TOTAL APPROPRIATIONS	<u>81,670</u>	<u>42,920</u>	<u>45,130</u>	<u>48,960</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 03	<u>8,400</u>	<u>3,810</u>	<u>21,800</u>	<u>26,210</u>

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 50-015-AFTERSCHOOL/DAYCAMP-YOUTH THEATRE CAMP</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	19,850			
	CONTRIBUTIONS/SPONSORSHIPS	120			
	SPECIAL RECEIPTS	1,420			
	TOTAL ESTIMATED REVENUES	21,390			
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	15,230			
	CONTRACTUAL	2,560			
	COMMODITIES/SUPPLIES	1,670			
	TOTAL APPROPRIATIONS	19,460			
	NET OF REVENUES/APPROPRIATIONS - 50-015-AFTERSCHO	1,930			

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 50-033-AFTERSCHOOL/DAYCAMP-ART SMART KIDS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	25,600	13,520	9,510	17,760
	TOTAL ESTIMATED REVENUES	25,600	13,520	9,510	17,760
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	27,230	12,260	3,970	3,730
	CONTRACTUAL	380	150	50	220
	COMMODITIES/SUPPLIES	640	200	120	1,050
	TOTAL APPROPRIATIONS	28,250	12,610	4,140	5,000
	NET OF REVENUES/APPROPRIATIONS - 50-033-AFTERSCHO	(2,650)	910	5,370	12,760

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 50-034-AFTERSCHOOL/DAYCAMP-CREATIVE KIDS</u>					
<u>ESTIMATED REVENUES</u>					
	CHARGE FOR SERVICE REVENUE	64,470	33,210	57,420	57,410
	TOTAL ESTIMATED REVENUES	64,470	33,210	57,420	57,410
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	47,260	26,740	34,350	35,280
	CONTRACTUAL	4,580	2,550	4,960	6,590
	COMMODITIES/SUPPLIES	1,580	1,020	1,680	2,090
	TOTAL APPROPRIATIONS	53,420	30,310	40,990	43,960
	NET OF REVENUES/APPROPRIATIONS - 50-034-AFTERSCHO	11,050	2,900	16,430	13,450

MUSEUM FUND
FYE2017 PROGRAM BUDGETS

ACCOUNT	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 PROJECTED ACTIVITY	2016-17 PROPOSED FINAL BUDGET
<u>Fund: 03 MUSEUM</u>					
<u>Dept 60-099-OTHER PROGRAMS - SHOWMOBILE</u>					
<u>ESTIMATED REVENUES</u>					
	SPECIAL RECEIPTS	16,820	11,460	10,980	13,200
	TOTAL ESTIMATED REVENUES	16,820	11,460	10,980	13,200
<u>APPROPRIATIONS</u>					
	SALARIES AND WAGES	6,610	6,320	5,110	5,340
	CONTRACTUAL	200	910		250
	COMMODITIES/SUPPLIES	770	930	1,720	1,510
	TOTAL APPROPRIATIONS	7,580	8,160	6,830	7,100
	NET OF REVENUES/APPROPRIATIONS - 60-099-OTHER PROG	9,240	3,300	4,150	6,100

SUPPLEMENTAL INFORMATION

DISTRICT PROFILE

ORGANIZATION DATE	Organized in 1911, the District was established as a separate unit of local government in 1955 by referendum.
GOVERNMENT TYPE	Five elected Commissioners serve as the Board of Commissioners. Commissioners are elected to serve six-year terms and receive no compensation.
OFFICERS	The Commissioners elect a President and Vice President, appoint a Treasurer, Board Secretary and Assistant Secretary.
LOCATION	Champaign Park District is located in East Central Illinois.
BOUNDARIES	The boundaries of the District are nearly coterminous with the City of Champaign and encompass approximately 25 square miles.
POPULATION	The District's population per the 2010 census is 81,055, and currently estimated as of July 2014 at 84,513. The District also serves the University of Illinois population and the City of Urbana.
ASSESSED VALUE	The equalized assessed valuation (EAV) for real estate located within District boundaries estimated for 2015 is 1,551,337,617.
TAX RATE	The property tax rate for 2015 payable in 2016 is estimated to be 0.7443 per \$100 of EAV.
CURRENT BUDGET	The operating budget for FYE2017 is \$17,167,510 (including transfers). The fiscal year begins May 1 and ends April 30.
PARK RESOURCES	The District maintains 60 parks comprised of community parks, neighborhood parks, mini parks and 14 walking/bike trails totaling more than 689 acres. There are 28 miles of path and trails. Recreational facilities include one aquatic center with three waterslides, two recreation centers with gymnasiums, two senior centers, the Springer Cultural Arts Center, the Virginia Theatre (a 1470 seat auditorium), a six-court indoor tennis facility, 24 outdoor tennis courts, 25 softball and baseball fields, 22 soccer fields, six volleyball courts, 31 outdoor playgrounds, two skate parks, a children's petting zoo, a dog park, 12 picnic shelters, four small lakes for fishing, and shared gymnasium space at two elementary schools.
PROGRAM SERVICES	The District offers over 1,200 programs and activities per year including but not limited to: athletics, group fitness, fitness events, music, dance, drama, day camps, cultural and performing arts, preschool and youth programs, swimming, tennis, senior programs, special events and trips.

SUPPLEMENTAL INFORMATION

DISTRICT PROFILE (CONTINUED)

- STAFF** The District has an appointed executive director responsible for the administration of the District. The District employs 71 full-time staff, 10 full-time staff (between 30-37 hours/week) and more than 633 part-time seasonal and temporary workers.
- AFFILIATIONS** The District is affiliated with the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA).
- AWARDS** The National Gold Medal Award for Excellence in Parks and Recreation was received in 1979, 1990 and 1998. The Champaign-Urbana Special Recreation Association, which is administered by the District, won the Gold Medal for its classification in 2000.
- The District earned the Distinguished Agency Award and designation in 1999 and was re-certified in 2006 and 2011.
- The District has received the Certificate of Achievement for Excellence in Financial Reporting for twenty consecutive years (1995-2015). The District also received the Distinguished Budget Presentation Award for FY 2016.
- For the past several years, the District's aquatics staff has earned Ellis & Associates Platinum and Gold International Aquatic Safety Awards – these awards recognize the top performing lifeguard staffs in the world.

CONTACT INFORMATION Champaign Park District
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SOCIAL MEDIA:



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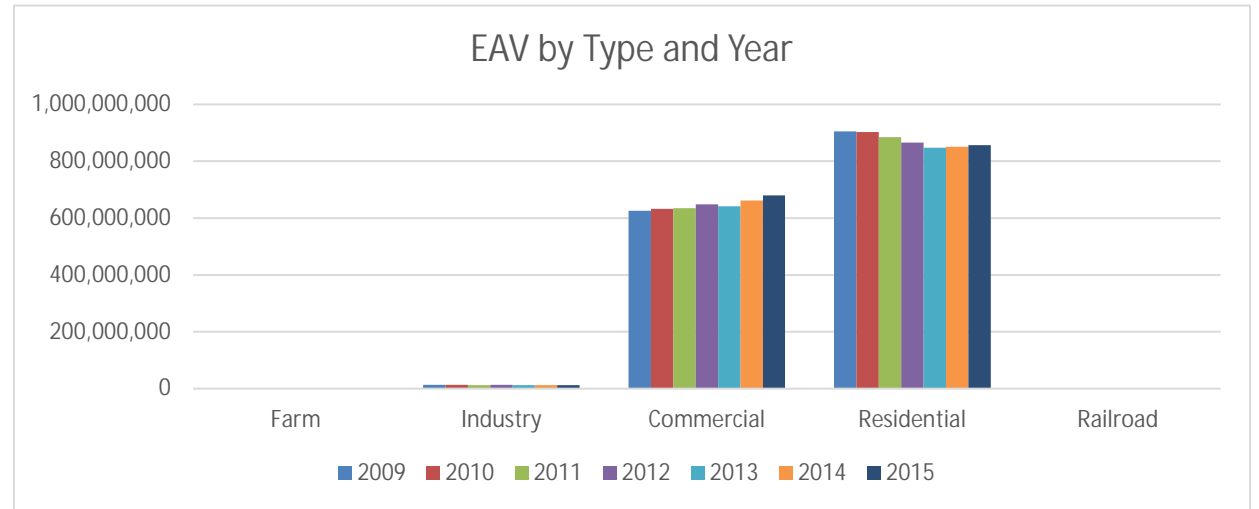
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SUPPLEMENTAL INFORMATION

ASSESSED VALUATION COMPARISONS

	2009	2010	2011	2012	2013	2014	2015
Farm	459,720	515,170	557,110	1,576,320	592,580	695,500	740,150
Industry	13,330,860	13,537,720	12,351,850	12,924,540	12,557,450	12,646,840	12,791,620
Commercial	626,288,673	632,401,694	634,668,004	647,959,504	641,997,792	661,533,102	680,053,846
Residential	904,967,910	902,817,642	885,062,912	865,874,392	847,650,152	851,408,122	856,759,228
Railroad	747,330	807,525	907,361	928,108	920,989	905,966	992,773
Total	1,545,794,493	1,550,079,751	1,533,547,237	1,529,262,864	1,503,718,963	1,527,189,530	1,551,337,617

Year	Amount	% Change	Year	Amount	% Change
1990	487,191,842	5.19%	2009	1,545,794,493	-0.14%
1991	504,274,866	3.51%	2010	1,550,079,751	0.28%
1992	523,691,379	3.85%	2011	1,533,547,237	-1.07%
1993	545,619,696	4.19%	2012	1,529,262,864	-0.28%
1994	566,642,428	3.85%	2013	1,503,718,963	-1.67%
1995	598,548,928	5.63%	2014	1,527,189,530	1.56%
1996	637,893,624	6.57%	2015	1,551,337,617	1.71%
1997	675,224,045	5.85%			
1998	704,527,520	4.34%			
1999	738,490,572	4.82%			
2000	804,839,227	8.98%			
2001	863,909,695	7.34%			
2002	918,220,166	6.29%			
2003	974,471,183	6.13%			
2004	1,031,948,826	5.90%			
2005	1,191,143,418	15.43%			
2006	1,325,034,312	11.24%			
2007	1,453,398,642	9.69%			
2008	1,547,895,455	6.50%			



SUPPLEMENTAL INFORMATION
TAX RATES, EXTENSIONS & COLLECTIONS

Year	Assessed Valuation	Tax Rate	Taxes Collected
1992	523,691,379	.5910	3,126,200
1993	545,619,696	.6001	3,250,974
1994	566,642,428	.5951	3,400,493
1995	598,548,928	.6136	3,704,564
1996	637,893,624	.6540	4,215,018
1997	675,224,045	.6419	4,316,625
1998	704,527,520	.6349	4,458,594
1999	738,490,572	.6263	4,672,833
2000	804,839,227	.6395	5,203,752
2001	863,909,695	.6627	5,766,874
2002	918,220,166	.6754	6,244,301
2003	974,471,183	.6843	6,707,950
2004	1,031,948,826	.6782	6,981,975
2005	1,191,143,418	.6597	8,039,809
2006	1,325,034,312	.6414	8,662,150
2007	1,453,398,642	.6190	8,996,538
2008	1,547,895,455	.6157	9,530,392
2009	1,545,794,493	.6300	9,738,505
2010	1,550,079,751	.6529	10,120,470
2011	1,533,547,237	.6789	10,411,252
2012	1,529,262,864	.7088	10,839,415
2013	1,503,718,963	.7645	11,495,931
2014	1,527,189,530	.7264	11,063,851
2015	1,551,337,617	.7443	

CURRENT YEAR	Rate	Assessed Valuation	Tax Extension	Rate Limit
FUND				
General	0.3479	1,551,337,617	5,397,103.57	0.3500
Bond Amortization	0.0710	1,551,337,617	1,101,449.71	--
IMRF	0.0215	1,551,337,617	333,537.59	--
Police	0.0013	1,551,337,617	20,167.39	0.0250
Audit	0.0013	1,551,337,617	20167.39	0.0050
Liability Insurance	0.0195	1,551,337,617	302,510.84	--
Social Security	0.0235	1,551,337,617	364,564.34	--
Museum	0.0866	1,551,337,617	1,343,458.38	0.1500
Recreation	0.1267	1,551,337,617	1,965,544.76	0.3700
Paving and Lighting	0.0050	1,551,337,617	77,566.88	0.0050
Special Recreation	0.0400	1,551,337,617	620,535.05	0.0400
Total	0.7443	1,551,337,617	11,546,605.90	
Urbana Park District Special Recreation Tax Levy			210,462.53	

TOTAL ESTIMATED TAXES **11,757,068.43**

NOTE: Amount noted for estimated taxes is before an allowance for uncollectible amounts, therefore is more than reported in budgeted financials.

	FYE17	FYE16	FYE15
<u>Administration/Office</u>	<u>15</u>	<u>14</u>	<u>15</u>
Accounting Assistant - FT2	1	1	1
Accounting Clerk	1	1	1
Accounts Payable Clerk	1	1	1
Accounting Manager	0	0	0
Administrative Assistant - FT2	1	1	1
Administrative Specialist	0	0	1
Assistant Finance Director	1	1	1
Assistant to the Executive Director	1	1	1
Building Service Worker	1	1	1
Development Director	1	1	1
Director of Finance	1	1	1
Director of Human Resources	1	1	1
Executive Director	1	1	1
HR Coordinator	1	1	0
HR Clerk	0	0	1
Director of Marketing and Communications	1	1	0
Marketing Director	0	0	0
Marketing Manager	0	0	1
Marketing Coordinator	1	0	0
Graphics Designer	1	1	1
<u>Operations & Planning</u>	<u>29</u>	<u>29</u>	<u>29</u>
Admin. Asst./Reservations Coord.	1	1	1
Director of Operations and Planning	1	1	1
Director of Planning	0	0	0
Electrician	1	1	1
Fabricator	1	1	1
Grounds Specialist	1	1	1
Grounds Supervisor	1	1	1
Grounds Worker I	2	2	2
Grounds Worker II	3	3	3
Horticulture Specialist	3	3	3
Horticulture Supervisor	1	1	1
Horticulture Worker I	1	1	1
Maintenance Supervisor	1	1	1
Maintenance Worker II	2	2	2
Natural Areas Coordinator	1	1	1
Ops Trade Specialist/Carpentry	1	1	1
Special Project Specialist	1	1	1
Special Projects Worker	1	1	1
Trade Specialist/Mechanic	1	1	1
Trade Specialist/Plumbing & Electrical	1	1	1
Trash/Recycling Worker I	1	1	1
Park Planner I	2	2	2
Park Planner/Landscape Architect II	1	1	1
Superintendent of Operations & Planning	0	0	0
<u>Recreation</u>	<u>30</u>	<u>29</u>	<u>27</u>

	<i>FYE17</i>	<i>FYE16</i>	<i>FYE15</i>
Administrative Coordinator	0	1	0
Aquatics and Tennis Coordinator II	1	1	1
Director of Recreation	1	1	1
Facilities Manager	1	1	1
Aquatics and Tennis Manager	1	1	1
Youth Sports Program Coordinator	1	1	1
Building Service Worker	1	1	1
Douglass Park Coordinator II	1	1	1
Douglass Park Manager	1	1	1
LRC Facility Coordinator II	0	1	1
LRC Program Coordinator II	1	0	0
Receptionist @ LRC	2	2	2
Receptionist @DCC	1	1	1
Sports Field Foreman	1	1	1
Sports Field Worker 1	1	1	1
Head Tennis Professional	1	1	1
Preschool Director	1	1	1
Tennis Coordinator	1	1	0
Senior Program Coordinator	1	1	1
Cultural Arts Coordinator	1	1	1
Cultural Arts Manager	1	1	0
Director of Cultural Arts	0	0	1
Dance Arts Director FT2	1	1	1
Special Events Manager	1	1	0
Building Service Worker	1	1	1
Special Events/Volunteer Coordinator	1	0	1
Facility Coordinator	1	1	1
Virginia Theatre Director	1	1	1
Virginia Theatre Front of House Coord.	1	1	1
Virginia Theatre Coordinator FT2	1	0	0
VT Box Office Manager	1	1	1
VT Technical Manager	1	1	1
Youth Theater Director FT2	1	0	0
<u>Insurance Liability</u>	<u>1</u>	<u>1</u>	<u>1</u>
Risk Manager Count	1	1	1
<u>Champaign-Urbana Special Recreation</u>	<u>5</u>	<u>5</u>	<u>5</u>
Administrative Assistant - CUSR (FT2 prior)	1	1	1
Adult and Senior Coordinator CUSR	1	1	1
Inclusion Coordinator	1	1	1
CUSR Manager	1	1	1
Sports/Fitness Program Coordinator.- CUSR	1	1	1
Grand Total	<u>81</u>	<u>80</u>	<u>79</u>

Champaign Park District
Salary Classification FY115-16

POSITION CLASSIFICATION	FY15-16 STARTING WAGE RANGE	FY15-16 WAGE MAXIMUM	FY16-17 STARTING WAGE RANGE	FY16-17 PROPOSED INCREASE OF 2.5% TO WAGE MAXIMUM
CLASSIFICATION I				
Building Service Worker	\$12.24/hour (\$25,459)	\$18.91/hour (\$39,335)	\$12.24/hour (\$25,459)	\$19.38/hour (\$40,318)
Grounds Worker I	TO		TO	
Maintenance Worker I	\$14.69/hour (\$30,555)		\$14.69/hour (\$30,555)	
Horticulture Worker I				
Receptionist I				
Dance Arts Director *PT				
Special Projects Worker I				
Sports Field Worker I				
Trash/Recycling Worker - *PT				
CLASSIFICATION II				
Accounting Assistant - *PT	\$13.04/hour (\$27,123)	\$20.15/hour (\$41,906)	\$13.04/hour (\$27,123)	\$20.65/hour (\$42,953)
Accounting Clerk	TO		TO	
Administrative Assistant	\$15.39/hour (\$32,011)		\$15.39/hour (\$32,011)	
Administrative Coordinator				
Aquatics and Tennis Coordinator				
Box Office Manager - *PT				
CUSR Administrative Assistant				
Facility Coordinator				
Horticulture Worker II				
Grounds Worker II				
Maintenance Worker II				
Receptionist II				
Senior Program Coordinator				
Special Events/Volunteer Cord				
Special Projects Worker II				
Sports Field Worker II				
CLASSIFICATION III				
Accounts Payable Coordinator	\$15.80/hour (\$32,864)	\$24.41/hour (\$50,775)	\$15.80/hour (\$32,864)	\$25.02/hour (\$52,044)
Adult Sports Coordinator	TO		TO	
Building Service Worker Supervisor	\$18.96/hour (\$39,436)		\$18.96/hour (\$39,436)	
Cultural Arts Coordinator				
Douglass Park Program Coordinator				
Horticulture Specialist				
Human Resouces Coordinator				
Facility Coordinator				
Fabricator *PT				
Graphic Designer				

Champaign Park District
Salary Classification FY115-16

Grounds Specialist				
Natural Areas Coordinator				
Park Planner I				
Preschool Programs Supervisor				
Special Project Specialist				
Sports and Aquatics Coordinator				
Trade Specialist/Carpentry				
Trade Specialist/HVAC				
Trade Specialist/Mechanic				
Trade Specialist/Electrical				
Trade Specialist/Pools				
VT Front-of-House Coordinator				
Youth Sports Coordinator				
CLASSIFICATION IV				
Aquatics and Tennis Manager	\$17.77/hour (\$36,961)	\$27.46/hour (\$57,117)	\$17.77/hour (\$36,961)	\$28.15/hour (\$58,545)
Cultural Arts Manager	TO		TO	
Douglass Park Manager	\$21.32/hour (\$44,346)		\$21.32/hour (\$44,346)	
LRC Facility Manager				
Operations/Horticulture Specialist II				
Park Planner II				
Risk Manager				
Special Events/Volunteer Manager				
Technical Manager - VT				
Tennis Professional				
CLASSIFICATION V				
Assistant to the Executive Director	\$20.30/hour (\$42,224)	\$31.36/hour (\$65,236)	\$20.30/hour (\$42,224)	\$32.15/hour (\$66,867)
Maintenance/Grounds Supervisor	TO		TO	
Horticulture Supervisor	\$24.36/hour (\$50,669)		\$24.36/hour (\$50,669)	
Head Tennis Professional				
Development Director				
Park Planner and Landscape Architect				
Special Projects Supervisor				
DEPARTMENT DIRECTORS AND ASSISTANT DIRECTORS				
	Market	Market	Market	Market

Champaign Park District
2016 Seasonal and Part Time Wages

Department/ Division	Job Title	Number of positions in 2015	Approximate Dates of Employment	2016 Hourly Pay Rate	2016 Pay Rate Cap
Aquatics					
	Sholem Manager	1	Mar – Sept*	\$11.00	\$13.00
	Sholem Assistant Manager	5	Mar – Sept*	\$10.00	\$12.00
	Swim Lessons Coordinator	1	May – Sept	\$11.00	\$13.00
	Assistant Swim Lesson Coordinator	2	May – Sept	\$10.00	\$12.00
	Lifeguard I	85	May – Sept	\$9.00	\$11.00
	Head Lifeguard	12	May – Sept	\$9.25	\$11.25
	Swim Lesson Instructor	25	June – Aug	\$9.00	\$11.00
	Swim Team Coach	1	Apr – July	\$11.00	\$13.00
	Swim Team Assistant Coach	5	May – July	\$10.00	\$12.00
	Customer Service Manager	1	Mar – Sept*	\$11.00	\$13.00
	Customer Service Assistant Manager	5	April-Sept*	\$10.00	\$12.00
	Customer Service Worker	35	May – Sept	Minimum Wage	\$10.75
Athletics					
	Youth Sports Instructor	20	Ongoing	Minimum Wage	\$10.25
	Sports Site Supervisor	8	Ongoing	\$9.00	\$11.00
	Tennis Instructor	6	May – Aug	\$9.00	\$11.00
	Sports Site Director	2	Ongoing	\$11.00	\$11.00
Day Camps					
	Director	6	May – Aug	\$11.00	\$13.00
	Assistant Director	9	May – Aug	\$10.00	\$12.00
	Day Camp Leader II	10	May – Aug	\$9.25	\$11.25
	Day Camp Leader	70	May – Aug	\$9.00	\$11.00
	Bus Driver	1	May-Aug	\$20.00	\$22.00
Youth Theatre					
	Producer	1	Ongoing	\$13.00	\$15.00
	Director	1	Ongoing	\$11.00	\$13.00
	Choreographer	1	Ongoing	\$9.25	\$11.25
Special Events					
	Special Events Assistant	1	May – Aug	\$10.00	\$12.00
Operations					
	Flower Worker I	12	April – Nov*	\$9.00	\$11.00
	Flower Worker II	3	April – Nov	\$10.00	\$12.00
	Natural Areas I	2	April – Nov	\$9.00	\$11.00
	Natural Areas II	2	April – Nov	\$10.00	\$12.00
	Operations Laborer I	6	April-Nov	\$9.00	\$11.00
	Operations Laborer II	10	April-Nov	\$10.00	\$12.00

Champaign Park District
2016 Seasonal and Part Time Wages

Department/ Division	Job Title	Number of positions in 2015	Approximate Dates of Employment	2015 Hourly Pay Rate	2015 Pay Rate Cap
Prarie Farms	Director	1	April – Sept	\$10.00	\$12.00
	Assistant Director – animal care	2	April – Sept	\$9.00	\$11.00
	Assistant Director – children’s programming	1	April – Sept	\$9.00	\$11.00
Showmobile	Leader	10	May – Sept	Minimum Wage	\$10.25
	Driver/Operator		Mar – Nov	\$20.00	\$22.00
CURS	Program Director	4	May – Aug	\$11.25	\$13.25
	Inclusion Supervisor	1	May – Aug	\$11.25	\$13.25
	Camp Leader	30	May – Aug	\$9.50	\$11.50
	Inclusion Assistant	25	May – Aug	\$9.50	\$12.00 w/ Teaching certificate
	Sports and Community Programs Leader	10	May – Aug	\$9.50	\$11.50

Sports Officials

2015 Pay Rates

Youth Soccer Official	30	April – May Sept-Oct	UNLICENSED \$20/game
			LICENSED \$30/game
Youth Softball Official	10	May - July	UNLICENSED \$40/game
			LICENSED \$50/game
Youth Hoops Official	20	Jan - March	UNLICENSED Cross Court: \$30/game Full Court: \$20/game
			LICENSED Cross Court: \$35/game Full Court: \$30/game
Adult Softball Official	25	April - Oct	UNLICENSED \$20(1 umpire)/game \$15(2 umpire)/game
			LICENSED \$25(1 umpire)/game \$20(2 umpire)/game

SUPPLEMENTAL INFORMATION

CHAMPAIGN PARK DISTRICT STATISTICAL INFORMATION

TOTAL POPULATION 84,513

POPULATION BREAKDOWN

White 67.80%
Black or African American 15.62%
Asian 10.60%
Hispanic/Other 6.30%

Male 50.90%
Female 49.10%

Persons 18 – 65 73.80%
Persons 5 - 17 17.80%
Persons over 65 7.60%
Persons under 5 5.4%

Persons below Poverty Level,
2009-2014 27.30%

Median Household Income, (2010-2014) \$42,077

PRINCIPAL TAXPAYERS

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>% OF TOTAL ASSESSED VALUATION</u>
Champaign Market Place Shopping Center	Shopping Center	1.56%
Campus Property Management	Housing	1.26%
Bankier Family	Developer	0.86%
Shapland Realty LLC	Developer	0.67%
Regency Consolidated	Developer	0.62%
Dan Hamelburg	Developer	0.51%
Baytowne Apartments, LLC	Housing	0.48%
Edward Rose Development Co.	Developer	0.47%
Pickus Companies	Developer	0.46%
Christie Management Co Inc.	Medical	0.44%

SUPPLEMENTAL INFORMATION

CHAMPAIGN PARK DISTRICT EMPLOYER AND EMPLOYMENT INFORMATION

MAJOR DISTRICT AND AREA EMPLOYERS

University of Illinois
Community Unit School District No. 4
Kraft Foods
Parkland Community College District No. 505
Plastipak Packaging
Christie Clinic Association
Hobbico
Busey Bank
City of Champaign
Horizon Hobby, Inc.

BUSINESS OR PRODUCT

Post Secondary Education
Education
Food Product Manufacturing
Post Secondary Education
Plastic Packaging Materials
Health Care
Toys
Banking
Government
Toys

NUMBER OF EMPLOYEES

10,349
1,814
1,350
950
810
750
700
524
516
396

EMPLOYMENT BY INDUSTRY

Education, Health and Social Services
Entertainment, Recreation, Accommodation and Food Services
Retail and Wholesale Trade
Professional, Management and Administrative
Manufacturing
Finance, Insurance, Real Estate, Public Administration
Communications and Information
Construction
Other

PERCENT

41.00%
11.70%
10.20%
9.20%
6.10%
5.70%
2.70%
1.70%
11.70%

EMPLOYMENT BY OCCUPATION

Management and Professional
Sales and Office Occupations
Service Occupations
Product, Transportation and Material Moving
Natural Resources Construction Maintenance

46.40%
21.60%
19.60%
8.90%
3.50%



CHAMPAIGN, ILLINOIS
Parks, Trails & Recreation Facilities

2307 Sangamon Drive, Champaign, Illinois 61821
217-398-2550 • Fax: 217-398-2563 • Relay: 711
www.champaignparks.com

Facilities

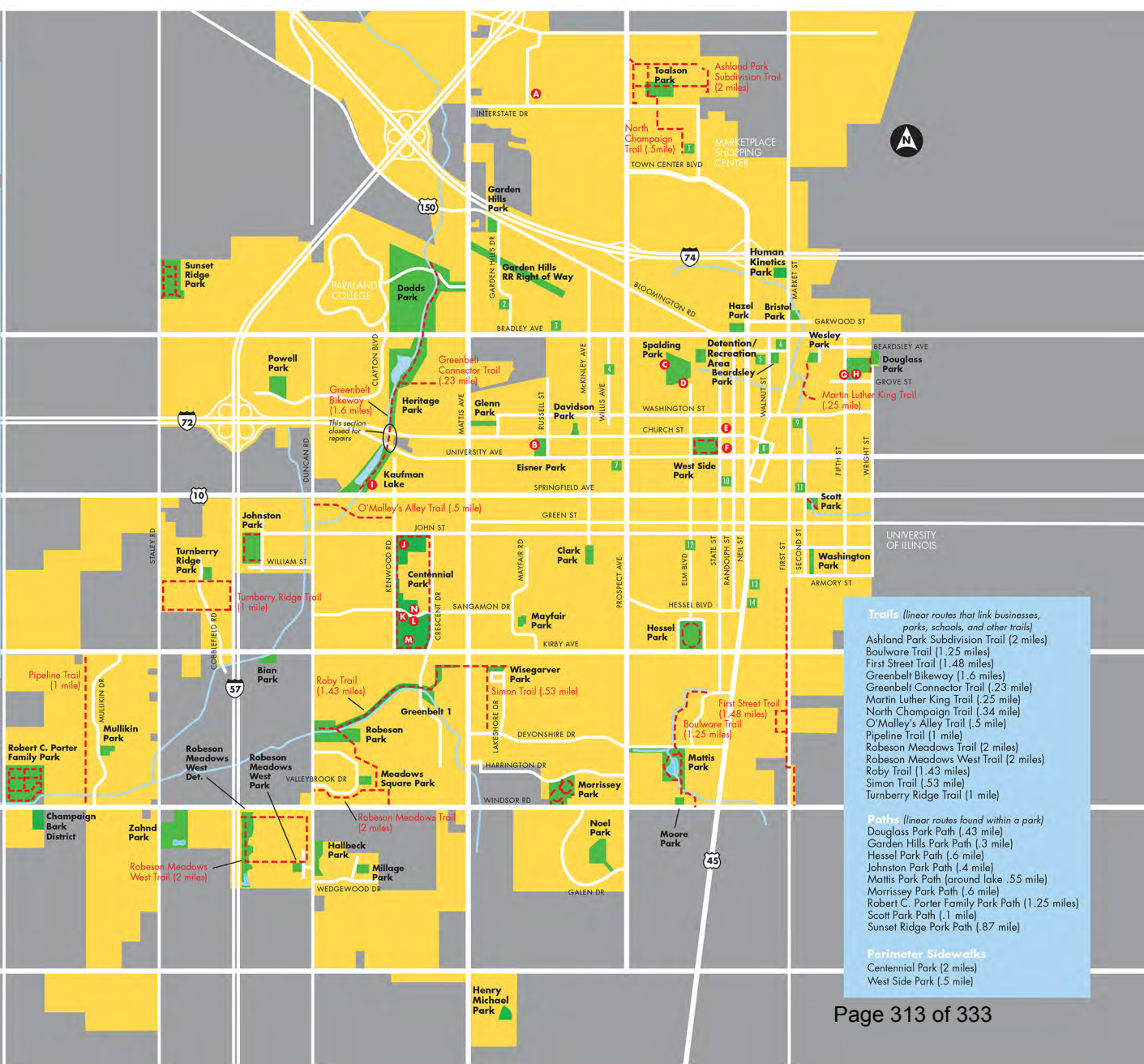
- A Dodds Tennis Center** • 2802 Farber Drive • 217-352-6044
Six indoor courts, lessons, drill and plays, workouts
- B Hays Recreation Center** • 1311 W Church Street • 217-239-1152
Multi-purpose recreation center for preschool, CUSR, mature adults
- C Spalding Recreation Center** • 910 N Harris Street • 217-398-2577
- D Spalding Park Skatepark** • 805 N Elm Street • Open 7 days per week
18,000 square feet of concrete for skateboarders and inline skaters
- E Springer Cultural Center** • 301 N Randolph Street • 217-398-2376
A community resource for the visual and performing arts
- F Virginia Theatre** • 203 W Park Avenue • 217-356-9063
Historic performing arts and entertainment center accessible to all
- G Douglass Annex** • 804 N Fifth Street • 217-398-2572
Large activity room, computer lab, kitchen, lounge, pool table
- H Douglass Community Center** • 512 E Grove Street • 217-398-2573
Multi-purpose facility equipped with a full-size gymnasium and a stage
- I Kaufman Lake Bathhouse** • 2612 W Springfield Avenue • 217-352-6044
Cozy lakeside room with fireplace
- J Bresnan Meeting Center** • 706 Kenwood Road
Park District administrative offices
- K Leonhard Recreation Center** • 2307 Sangamon Drive • 217-398-2550
Recreation center with gym, fitness, cardio/weight room, and indoor playground
- L Sholem Aquatic Center** • 2205 W Sangamon Drive • 217-398-2581
Family waterpark which has 2 pools with play features, a lazy river, and 3 slides
- M Prairie Farm** • 2202 W Kirby Avenue • 217-398-2583
Farm features traditional farm animals like sheep, cows, goats, horses, etc.
- N The Bicentennial Center** • 2212 W. Sangamon Drive • Home of The Cage

*Please direct all rental inquiries to 217-398-2591 or info@champaignparks.com.

Pocket Parks

- | | |
|----------------------|-----------------------|
| 1 Town Center Park | 8 Stampfski Park |
| 2 Citizen's Park | 9 Skelton Park |
| 3 Thompson Park | 10 Firefighter's Park |
| 4 Willis Park | 11 Helms Park |
| 5 Bannon Park | 12 Harris Park |
| 6 Bridgewater Park | 13 McCollum Park |
| 7 Trevett-Finch Park | 14 Hosier Park |

Champaign Park District Boundaries



Trails (linear routes that link businesses, parks, schools, and other trails)

- Ashland Park Subdivision Trail (2 miles)
- Boulevard Trail (1.25 miles)
- First Street Trail (1.48 miles)
- Greenbelt Connector Trail (.23 mile)
- Greenbelt Bikeway (1.6 miles)
- Greenbelt Bikeway (1.6 miles)
- Greenbelt Connector Trail (.23 mile)
- Martin Luther King Trail (.25 mile)
- North Champaign Trail (.5 mile)
- O'Malley's Alley Trail (.5 mile)
- Pipeline Trail (1 mile)
- Robeson Meadows Trail (2 miles)
- Robeson Meadows West Trail (2 miles)
- Roby Trail (1.43 miles)
- Simon Trail (.53 mile)
- Turnberry Ridge Trail (1 mile)

Paths (linear routes found within a park)

- Douglass Park Path (.43 mile)
- Garden Hills Park Path (.3 mile)
- Hessel Park Path (.6 mile)
- Johnston Park Path (.4 mile)
- Mattis Park Path (around lake .55 mile)
- Morrissey Park Path (.6 mile)
- Robert C. Porter Family Park Path (1.25 miles)
- Scott Park Path (.1 mile)
- Sunset Ridge Park Path (.87 mile)

Perimeter Sidewalks

- Centennial Park (2 miles)
- West Side Park (1.5 mile)

ORDINANCE #609

**BUDGET AND APPROPRIATION ORDINANCE
For Fiscal Year 2016-2017**

**AN ORDINANCE ADOPTING THE COMBINED
ANNUAL BUDGET AND APPROPRIATION OF
FUNDS FOR THE CHAMPAIGN PARK DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
FIRST (1st) DAY OF MAY 2016, AND ENDING ON
THE THIRTIETH DAY (30TH) OF APRIL 2017**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE CHAMPAIGN PARK DISTRICT, CHAMPAIGN COUNTY, ILLINOIS:

SECTION 1. It is hereby found and determined:

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance will be conveniently available for public inspection for at least 30 days prior to final action thereon; and
- (b) A public hearing will be held at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, on the 27th day of July 2016 on said Ordinance, notice of said hearing having been given by publication in the Champaign News Gazette, being a newspaper published within the District, at least one week prior to such hearing; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation of this Park District for the fiscal year beginning May 1, 2016 and ending April 30, 2017 have heretofore been performed.

SECTION 2. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May 2016 and ending the thirtieth (30th) day of April 2017.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2016 and ending April 30, 2017 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2016 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenues of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to credit of such fund.

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$19,731,950.
- (b) An estimate of the cash expected to be received during the fiscal from all sources is \$17,295,070.
- (c) An estimate of the expenditures and transfers contemplated for the fiscal year is \$17,167,510.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$19,859,510.

(e) An estimate of the amount of taxes to be received during the fiscal year is \$11,550,360.

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

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

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

PASSED this 27th day of July, 2016.

AYES:

NAYS:

ABSENT:

ABSTAIN:

[SEAL]

CHAMPAIGN PARK DIST

By _____
Timothy P. McMahon, Board President

ATTEST:

Cindy Harvey, Board Secretary
STATE OF ILLINOIS)

)S.S.

COUNTY OF CHAMPAIGN)

I, Cindy Harvey, do hereby certify that I am the duly qualified and acting Secretary of the Champaign Park District in the county and state aforesaid, and as such Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the "Combined Annual Budget and Appropriation Ordinance of the Champaign Park District, Champaign County, Illinois for the Fiscal Year beginning May 1, 2016 and ending April 30, 2017 as adopted by the Board of Park Commissioners at its properly convened meeting to be held on the 27th of July 2016, as appears from the official records of the Champaign Park District in my care and custody.

Cindy Harvey, Board Secretary

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17 FINAL BUDGET	APPROPRIATIONS	TOTAL
Fund 01 - GENERAL				
SALARIES AND WAGES				
70001	EXECUTIVE DIRECTOR	129,410	129,700	
70101	DEPARTMENT HEAD	370,200	370,900	
70301	OFFICE STAFF/SUPPORT	297,970	298,600	
70501	MANAGERS/SUPERVISORS	351,900	352,600	
70601	OPERATIONS STAFF	800,540	802,100	
70602	OPERATIONS STAFF OT	820	800	
70901	BUILDING SERVICE WORKER	29,250	29,300	
71001	PROGRAM/FACILITY DIR.	43,750	43,800	
80303	PT OFFICE STAFF/SUPPORT	78,590	78,700	
80903	PT BUILDING SERVICE WORKER	300	300	
82703	PT SEASONAL STAFF	463,670	510,000	
82704	PT SEASONAL	1,200	1,300	
SALARIES AND WAGES		2,567,600	2,618,100	
FRINGE BENEFITS				
53132	DENTAL INSURANCE	14,420	15,900	
53133	MEDICAL HEALTH INSURANCE	300,880	331,000	
53134	LIFE INSURANCE	5,920	6,500	
53137	EMPLOYEE ASSISTANCE PROGRAM	1,500	1,700	
83003	ALLOWANCES/REIMBURSEMENTS	62,840	69,100	
FRINGE BENEFITS		385,560	424,200	
CONTRACTUAL				
54201	POSTAGE AND MAILING	5,360	5,900	
54202	PRINTING AND DUPLICATING	10,450	11,500	
54204	STAFF MEETINGS	3,570	3,900	
54205	LEGAL PUBLICATIONS/NOTICES	13,720	15,100	
54206	ADVERTISING/PUBLICITY	22,700	25,000	
54207	STAFF TRAINING	17,120	18,800	
54208	MEMBERSHIPS, DUES AND FEES	15,800	17,400	
54209	CONFERENCE AND TRAVEL	26,150	28,800	
54210	BOARD EXPENSE	15,000	16,500	
54212	ATTORNEY FEES	98,000	107,800	
54214	ARCHITECT AND ENGINEERING FEES	125,000	137,500	
54215	PROFESSIONAL FEES	137,650	151,400	
54234	LANDFILL FEES	30,100	33,100	
54236	AUTO ALLOWANCE	500	600	
54240	OFFICE EQUIPMENT REPAIRS	1,000	1,100	
54241	VEHICLE REPAIR	14,400	15,800	
54242	EQUIPMENT REPAIR	8,050	8,900	
54245	BUILDING REPAIR	16,500	18,200	
54250	EQUIPMENT RENTAL	14,250	15,700	
54253	PEST CONTROL	1,520	1,700	
54254	SERVICE CONTRACTS	41,840	46,000	
54255	LICENSE AND FEES	21,840	24,000	
54260	SERVICE CONTRACTS - FACILITIES	7,000	7,700	
54261	SERVICE CONTRACTS	46,850	51,500	
54263	CONTRACTUAL MOWING	126,000	138,600	
54264	CELL PHONE EXPENSE	5,600	6,200	
54265	SUBSCRIPTIONS	1,260	1,400	
54270	PERSONNEL COSTS	22,620	24,900	
54275	HEALTH AND WELLNESS	6,650	7,300	
54280	OTHER CONTRACTUAL SERVICES	47,750	52,500	
54281	CONTRACTUAL PERSONNEL	200	200	
54282	INTERN STIPEND	4,700	5,200	

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17		TOTAL
		FINAL BUDGET	APPROPRIATIONS	
54285	CONTRACTUAL ENTERTAINMENT	500	600	
54291	PARK AND RECREATION EXCELLENCE	10,500	11,600	
59412	PROPERTY/SALES TAX	500	600	
59414	CREDIT CARD FEES	1,500	1,700	
CONTRACTUAL		922,150	1,014,700	
<u>COMMODITIES/SUPPLIES</u>				
55301	OFFICE SUPPLIES	16,670	18,300	
55302	ENVELOPES AND STATIONARY	1,750	1,900	
55303	DUPLICATING SUPPLIES	3,500	3,900	
55304	CHECKS AND BANK SUPPLIES	2,000	2,200	
55305	PHOTOGRAPHIC SUPPLIES	1,110	1,200	
55307	BOOKS AND MANUSCRIPTS	1,410	1,600	
55308	FIRST AID/MEDICAL SUPPLIES	5,000	5,500	
55309	SAFETY SUPPLIES	6,900	7,600	
55315	STAFF UNIFORMS	28,350	31,200	
55316	PARTICIPANT UNIFORMS	3,000	3,300	
55320	BUILDING MAINTENANCE SUPPLIES	32,650	35,900	
55321	LANDSCAPE SUPPLIES	40,300	44,300	
55322	CLEANING /JANITORIAL SUPPLIES	6,600	7,300	
55323	PLAYGROUND MAINTENANCE SUPPLIE	10,000	11,000	
55324	PRESCRIBED BURN SUPPLIES	1,500	1,700	
55325	EQUIPMENT AND TOOLS	24,000	26,400	
55326	SHOP EQUIPMENT AND SUPPLIES	8,000	8,800	
55327	VEHICLE/EQUIPMENT REPAIR PARTS	48,900	53,800	
55328	AMENITY MAINTENANCE SUPPLIES	10,000	11,000	
55329	OFFICE/ EQUIPMENT VALUE <\$10000	42,000	46,200	
55330	GAS,FUEL,GREASE AND OIL	80,500	88,600	
55331	CHEMICALS	29,600	32,600	
55332	PAINTS	2,000	2,200	
55333	PLANT MATERIALS	130,920	144,000	
55348	FLOWERS AND CARDS	500	600	
55349	PLAQUES, AWARDS AND PRIZES	8,000	8,800	
55350	RECREATION/PROGRAM SUPPLIES	4,760	5,200	
55352	FISH RESTOCKING	3,040	3,300	
55354	FOOD SUPPLIES	2,100	2,300	
COMMODITIES/SUPPLIES		555,060	610,700	
<u>UTILITIES</u>				
56230	SANITARY FEES AND CHARGES	22,700	23,800	
56231	GAS AND ELECTRICITY	46,000	48,300	
56232	WATER	62,100	65,200	
56233	TELECOMM EXPENSE	23,790	25,000	
UTILITIES		154,590	162,300	
<u>ROUTINE/PERIODIC MAINTENANCE</u>				
58001	PERIODIC MAINTENANCE	95,000	104,500	
58002	ROUTINE MAINTENANCE	130,000	143,000	
ROUTINE/PERIODIC MAINTENANCE		225,000	247,500	
<u>CAPITAL OUTLAY</u>				
61508	PARK CONSTRUCTION/IMPROVEMENT	10,000	11,000	
CAPITAL OUTLAY		10,000	11,000	
<u>TRANSFERS TO OTHER FUNDS</u>				
59409	TRANSFERS TO OTHER FUNDS	100,000	100,000	
TRANSFERS TO OTHER FUNDS		100,000	100,000	\$ 5,188,500

ORDINANCE NO. 609
 BUDGET & APPROPRIATIONS SUMMARY BY FUND
 MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17 FINAL BUDGET	APPROPRIATIONS	TOTAL
Fund 02 - RECREATION				
<u>SALARIES AND WAGES</u>				
70101	DEPARTMENT HEAD	41,000	41,300	
70301	OFFICE STAFF/SUPPORT	58,220	58,700	
70501	MANAGERS/SUPERVISORS	99,510	100,300	
70601	OPERATIONS STAFF	36,700	37,000	
70901	CUSTODIAL	40,360	40,700	
71001	PROGRAM/FACILITY DIR.	364,510	367,400	
80303	PT OFFICE STAFF/SUPPORT	155,370	156,100	
80903	PT BUILDING SERVICE WORKER	31,500	34,700	
81003	PT PROGRAM DIRECTOR/SUPERVISOR	83,800	92,200	
81103	PT SPORTS OFFICIAL	64,740	71,200	
81303	PT ASSISTANT DIRECT SUPERVISOR	95,780	105,400	
81403	PT INSTRUCTOR	169,930	186,900	
81503	PT GENERAL STAFF	102,740	113,000	
81703	PT DAY CAMP STAFF/LIFE GUARD	395,470	435,000	
81803	PT SITE SUPERVISORS	38,890	42,800	
81903	PT BUILDING/PARK OPENERS	2,640	2,900	
82703	PT SEASONAL STAFF	51,180	56,300	
	SALARIES AND WAGES	1,832,340	1,941,900	
<u>FRINGE BENEFITS</u>				
53132	DENTAL INSURANCE	5,680	6,200	
53133	MEDICAL HEALTH INSURANCE	121,080	133,200	
53134	LIFE INSURANCE	2,230	2,500	
53137	EMPLOYEE ASSISTANCE PROGRAM	620	700	
83003	ALLOWANCES/REIMBURSEMENTS	22,030	24,200	
	FRINGE BENEFITS	151,640	166,800	
<u>CONTRACTUAL</u>				
54201	POSTAGE AND MAILING	21,960	24,200	
54202	PRINTING AND DUPLICATING	30,340	33,400	
54204	STAFF MEETINGS	2,250	2,500	
54205	LEGAL PUBLICATIONS/NOTICES	300	300	
54206	ADVERTISING/PUBLICITY	10,530	11,600	
54207	STAFF TRAINING	16,580	18,200	
54208	MEMBERSHIPS, DUES AND FEES	3,720	4,100	
54209	CONFERENCE AND TRAVEL	7,500	8,300	
54215	PROFESSIONAL FEES	7,500	8,300	
54234	LANDFILL FEES	4,320	4,800	
54236	AUTO ALLOWANCE	1,300	1,400	
54240	OFFICE EQUIPMENT REPAIRS	350	400	
54241	VEHICLE REPAIR	1,000	1,100	
54242	EQUIPMENT REPAIR	14,170	15,600	
54245	BUILDING REPAIR	32,650	35,900	
54250	EQUIPMENT RENTAL	10,880	12,000	
54251	RENTAL FACILITIES	8,270	9,100	
54253	PEST CONTROL	3,750	4,100	
54254	SERVICE CONTRACTS	14,590	16,000	
54255	LICENSE AND FEES	1,550	1,700	
54260	SERVICE CONTRACTS-FACILITIES	63,030	69,300	
54261	SERVICE CONTRACTS-GROUNDS	10,000	11,000	
54264	CELL PHONE EXPENSE	850	900	
54265	SUBSCRIPTIONS	1,160	1,300	
54280	OTHER CONTRACTUAL SERVICES	11,530	12,700	
54281	CONTRACTUAL PERSONNEL	19,150	21,100	

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17		TOTAL
		FINAL BUDGET	APPROPRIATIONS	
54282	INTERN STIPEND	3,600	4,000	
54285	CONTRACTUAL ENTERTAINMENT	2,900	3,200	
54299	FIELD/SPECIAL TRIPS	73,840	81,200	
59412	PROPERTY/SALES TAX	11,160	12,300	
59414	CREDIT CARD FEES	32,500	35,800	
CONTRACTUAL		423,230	465,800	
COMMODITIES/SUPPLIES				
55301	OFFICE SUPPLIES	4,220	4,600	
55302	ENVELOPES AND STATIONARY	200	200	
55303	DUPLICATING SUPPLIES	2,370	2,600	
55305	PHOTOGRAPHIC SUPPLIES	200	200	
55307	BOOKS AND MANUSCRIPTS	2,030	2,200	
55308	FIRST AID/MEDICAL SUPPLIES	2,710	3,000	
55315	STAFF UNIFORMS	14,970	16,500	
55316	PARTICIPANT UNIFORMS	30,730	33,800	
55320	BUILDING MAINTENANCE SUPPLIES	52,400	57,600	
55321	LANDSCAPE SUPPLIES	13,500	14,900	
55322	CLEANING /JANITORIAL SUPPLIES	15,170	16,700	
55325	EQUIPMENT AND TOOLS	5,320	5,900	
55327	VEHICLE/EQUIPMENT REPAIR PARTS	5,300	5,800	
55329	OFFICE/ EQUIPMENT VALUE <\$10000	7,000	7,700	
55330	GAS,FUEL,GREASE AND OIL	8,700	9,600	
55331	CHEMICALS	39,000	42,900	
55332	PAINTS	10,600	11,700	
55333	PLANT MATERIALS	4,000	4,400	
55348	FLOWERS AND GIFTS	130	100	
55349	PLAQUES, AWARDS AND PRIZES	16,070	17,700	
55350	RECREATION/PROGRAM SUPPLIES	71,980	79,200	
55354	FOOD SUPPLIES	25,330	27,900	
55360	MERCHANDISE FOR RESALE	49,080	54,000	
COMMODITIES/SUPPLIES		381,010	419,200	
UTILITIES				
56230	SANITARY FEES AND CHARGES	12,090	13,300	
56231	GAS AND ELECTRICITY	240,000	264,000	
56232	WATER	87,840	96,600	
56233	TELECOMM EXPENSE	33,680	37,000	
UTILITIES		373,610	410,900	
ROUTINE/PERIODIC MAINTENANCE				
58002	ROUTINE MAINTENANCE	10,000	11,000	
ROUTINE/PERIODIC MAINTENANCE		10,000	11,000	
CAPITAL OUTLAY				
61504	VEHICLES / EQUIPMENT	10,000	11,000	
CAPITAL OUTLAY		10,000	11,000	\$ 3,426,600

Fund 03 - MUSEUM
SALARIES AND WAGES

70101	DEPARTMENT HEAD	102,340	103,200
70301	OFFICE STAFF/SUPPORT	52,640	53,100
70501	MANAGERS/SUPERVISORS	96,470	97,200
70901	CUSTODIAL	35,440	35,700
70902	CUSTODIAL OT	70	100
71001	PROGRAM/FACILITY DIR.	142,630	143,800

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17		TOTAL
		FINAL BUDGET	APPROPRIATIONS	
80303	PT OFFICE STAFF/SUPPORT	61,600	64,700	
80903	PT BUILDING SERVICE WORKER	9,500	10,000	
81003	PT PROGRAM DIRECTOR/SUPERVISOR	36,140	39,800	
81303	PT ASSISTANT DIRECT SUPRVISOR	18,650	20,500	
81403	PT INSTRUCTOR	49,430	54,400	
81503	PT GENERAL STAFF	47,650	52,400	
81703	PT DAY CAMP STAFF/LIFE GUARD	49,000	53,900	
82503	PT VT HOUSE STAFF	22,800	25,100	
82603	PT VT RENATL STAFF	40,200	44,200	
82604	PT VT RENTAL STAFF OT	13,500	14,900	
	SALARIES AND WAGES	778,060	813,000	
FRINGE BENEFITS				
53132	DENTAL INSURANCE	2,440	2,700	
53133	MEDICAL HEALTH INSURANCE	85,150	93,700	
53134	LIFE INSURANCE	1,160	1,300	
83003	ALLOWANCES/REIMBURSEMENTS	11,360	12,500	
	FRINGE BENEFITS	100,110	110,200	
CONTRACTUAL				
54201	POSTAGE AND MAILING	17,120	18,800	
54202	PRINTING AND DUPLICATING	38,840	42,700	
54204	STAFF MEETING	910	1,000	
54205	LEGAL PUBLICATIONS/NOTICES	250	300	
54206	ADVERTISING/PUBLICITY	34,410	37,900	
54207	STAFF TRAINING	2,280	2,500	
54208	MEMBERSHIPS, DUES AND FEES	1,920	2,100	
54209	CONFERENCE AND TRAVEL	4,100	4,500	
54215	PROFESSIONAL FEES	700	800	
54220	INSURANCE EXPENSE	1,750	1,900	
54234	LANDFILL FEES	11,750	12,900	
54236	AUTO ALLOWANCE	900	1,000	
54240	OFFICE EQUIPMENT REPAIRS	100	100	
54241	VEHICLE REPAIR	500	600	
54242	EQUIPMENT REPAIR	6,390	7,000	
54245	BUILDING REPAIR	21,900	24,100	
54250	EQUIPMENT RENTAL	114,190	125,600	
54251	RENTAL FACILITIES	35,940	39,500	
54253	PEST CONTROL	1,370	1,500	
54254	SERVICE CONTRACTS	5,160	5,700	
54255	LICENSE AND FEES	10,060	11,100	
54260	SERVICE CONTRACTS-FACILITIES	13,100	14,400	
54264	CELL PHONE EXPENSE	550	600	
54265	SUBSCRIPTIONS	160	200	
54280	OTHER CONTRACTUAL SERVICES	72,010	79,200	
54281	CONTRACTUAL PERSONNEL	61,370	67,500	
54282	INTERN STIPEND	3,600	4,000	
54285	CONTRACTUAL ENTERTAINMENT	257,800	283,600	
54299	FIELD/SPECIAL TRIPS	5,710	6,300	
59412	PROPERTY/SALES TAX	7,200	7,900	
59414	CREDIT CARD FEES	32,480	35,700	
	CONTRACTUAL	764,520	841,000	
COMMODITIES/SUPPLIES				
55301	OFFICE SUPPLIES	2,520	2,800	
55302	ENVELOPES AND STATIONARY	200	200	
55303	DUPLICATING SUPPLIES	1,050	1,200	

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17		TOTAL
		FINAL BUDGET	APPROPRIATIONS	
55305	PHOTOGRAPHIC SUPPLIES	10	100	
55307	BOOKS AND MANUSCRIPTS	250	300	
55308	FIRST AID/MEDICAL SUPPLIES	1,200	1,300	
55315	STAFF UNIFORMS	1,700	1,900	
55316	PARTICIPANT UNIFORMS	3,210	3,500	
55320	BUILDING MAINTENANCE SUPPLIES	25,800	28,400	
55321	LANDSCAPE SUPPLIES	300	300	
55322	CLEANING /JANITORIAL SUPPLIES	7,600	8,400	
55327	VEHICLE/EQUIPMENT REPAIR PARTS	910	1,000	
55330	GAS,FUEL,GREASE AND OIL	990	1,100	
55348	FLOWERS AND CARDS	70	100	
55349	PLAQUES, AWARDS AND PRIZES	5,290	5,800	
55350	RECREATION/PROGRAM SUPPLIES	54,180	59,600	
55351	ANIMAL SUPPLIES	2,900	3,200	
55354	FOOD SUPPLIES	11,410	12,600	
55355	ANIMAL FEED	10,000	11,000	
55360	MERCHANDISE FOR RESALE	42,000	46,200	
	COMMODITIES/SUPPLIES	<u>171,590</u>	<u>189,000</u>	
UTILITIES				
56230	SANITARY FEES	2,930	3,200	
56231	GAS AND ELECTRICITY	85,800	94,400	
56232	WATER	12,950	14,200	
56233	TELECOMM EXPENSE	13,810	15,200	
	UTILITIES	<u>115,490</u>	<u>127,000</u>	\$ 2,080,200
Fund 04 - LIABILITY INSURANCE				
SALARIES AND WAGES				
70501	MANAGERS/SUPERVISORS	43,840	44,200	
	SALARIES AND WAGES	<u>43,840</u>	<u>44,200</u>	
FRINGE BENEFITS				
53132	DENTAL INSURANCE	350	400	
53133	MEDICAL HEALTH INSURANCE	7,470	8,200	
53134	LIFE INSURANCE	150	200	
83003	ALLOWANCES/REIMBURSEMENTS	840	900	
	FRINGE BENEFITS	<u>8,810</u>	<u>9,700</u>	
CONTRACTUAL				
54207	STAFF TRAINING	3,040	3,300	
54209	CONFERENCE AND TRAVEL	1,200	1,300	
54255	LICENSE AND FEES	1,370	1,500	
54281	CONTRACTUAL PERSONNEL	4,540	5,000	
	CONTRACTUAL	<u>10,150</u>	<u>11,100</u>	
COMMODITIES/SUPPLIES				
55307	BOOKS AND MANUSCRIPTS	1,400	1,500	
55309	SAFETY SUPPLIES	6,500	7,200	
	COMMODITIES/SUPPLIES	<u>7,900</u>	<u>8,700</u>	

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17 FINAL BUDGET	APPROPRIATIONS	TOTAL
<u>INSURANCE</u>				
57131	WORKERS COMPENSATION	69,720	76,700	
57137	UNEMPLOYMENT PREMIUM	10,000	11,000	
57220	LIABILITY INSURANCE	33,060	36,400	
57222	EMPLOYMENT PRACTICES	15,700	17,300	
57224	PROPERTY INSURANCE	69,000	75,900	
	INSURANCE	<u>197,480</u>	<u>217,300</u>	
<u>CAPITAL OUTLAY</u>				
61515	REPAIR PROJECTS AND EQUIPMENT	35,000	38,500	
	CAPITAL OUTLAY	<u>35,000</u>	<u>38,500</u>	\$ 329,500
<u>Fund 06 - IMRF FUND</u>				
<u>FRINGE BENEFITS</u>				
53135	IMRF PAYMENTS	358,770	394,600	
	FRINGE BENEFITS	<u>358,770</u>	<u>394,600</u>	\$ 394,600
<u>Fund 08 - AUDIT FUND</u>				
<u>CONTRACTUAL</u>				
54217	AUDIT EXPENSES	20,000	22,000	
	CONTRACTUAL	<u>20,000</u>	<u>22,000</u>	\$ 22,000
<u>Fund 09 - PAVING AND LIGHTING FUND</u>				
<u>ROUTINE/PERIODIC MAINTENANCE</u>				
58002	ROUTINE MAINTENANCE	78,000	85,800	
	ROUTINE/PERIODIC MAINTENANCE	<u>78,000</u>	<u>85,800</u>	\$ 85,800
<u>Fund 11 - ACTIVITY AND AFFILIATES FUND</u>				
<u>COMMODITIES/SUPPLIES</u>				
55309	SAFETY SUPPLIES	3,000	3,300	
55348	FLOWERS AND CARDS	200	200	
55349	PLAQUES, AWARDS AND PRIZES	2,500	2,800	
55350	RECREATION/PROGRAM SUPPLIES	170	200	
55354	FOOD SUPPLIES	3,280	3,600	
	COMMODITIES/SUPPLIES	<u>9,150</u>	<u>10,100</u>	\$ 10,100
<u>Fund 12 - SPECIAL DONATIONS FUND</u>				
<u>CONTRACTUAL</u>				
54292	SCHOLARSHIPS	52,100	57,300	
	CONTRACTUAL	<u>52,100</u>	<u>57,300</u>	\$ 57,300
<u>Fund 14 - SOCIAL SECURITY FUND</u>				
<u>FRINGE BENEFITS</u>				
53136	FICA PAYMENTS	374,610	412,100	
	FRINGE BENEFITS	<u>374,610</u>	<u>412,100</u>	\$ 412,100

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17 FINAL BUDGET	APPROPRIATIONS	TOTAL
<u>Fund 15 - SPECIAL RECREATION FUND</u>				
<u>SALARIES AND WAGES</u>				
70301	OFFICE STAFF/SUPPORT	31,200	32,100	
70501	MANAGERS/SUPERVISORS	47,160	48,600	
71001	PROGRAM/FACILITY DIRECTOR	111,620	115,000	
80303	PT OFFICE STAFF/SUPPORT	7,500	7,700	
80903	PT BUILDING SERVICE WORKER	3,750	3,900	
81003	PT PROGRAM DIRECTOR\SUPERVISOR	25,280	27,800	
81403	INSTRUCTORS/OVERNIGHT STAFF	5,790	6,400	
81503	PT GENERAL STAFF	58,500	64,400	
81703	PT DAY CAMP STAFF/LIFE GUARD	156,760	172,400	
81903	PT BUILDING/PARK OPENER	300	300	
	SALARIES AND WAGES	447,860	478,600	
<u>FRINGE BENEFITS</u>				
53132	DENTAL INSURANCE	1,050	1,200	
53133	MEDICAL HEALTH INSURANCE	33,410	36,800	
53134	LIFE INSURANCE	630	700	
53135	IMRF PAYMENTS	16,750	18,400	
53136	FICA PAYMENTS	33,000	36,300	
53137	EMPLOYEE ASSISTANCE PROGRAM	160	200	
83003	ALLOWANCES/REIMBURSEMENTS	4,000	4,400	
	FRINGE BENEFITS	89,000	98,000	
<u>CONTRACTUAL</u>				
54201	POSTAGE AND MAILING	1,700	1,900	
54202	PRINTING AND DUPLICATING	5,940	6,500	
54204	STAFF MEETING	800	900	
54206	ADVERTISING/PUBLICITY	8,500	9,400	
54207	STAFF TRAINING	3,020	3,300	
54208	MEMBERSHIPS, DUES AND FEES	5,980	6,600	
54209	CONFERENCE AND TRAVEL	4,320	4,800	
54215	PROFESSIONAL FEES	1,250	1,400	
54236	AUTO ALLOWANCE	1,440	1,600	
54241	VEHICLE REPAIR	2,000	2,200	
54245	BUILDING REPAIR	200	200	
54250	EQUIPMENT RENTAL	250	300	
54251	RENTAL FACILITIES	30,630	33,700	
54253	PEST CONTROL	360	400	
54254	SERVICE CONTRACTS	1,680	1,800	
54255	LICENSE AND FEES	100	100	
54264	CELL PHONE EXPENSE	320	400	
54265	SUBSCRIPTIONS	700	800	
54280	OTHER CONTRACTUAL SERVICES	3,240	3,600	
54281	CONTRACTUAL PERSONNEL	5,690	6,300	
54282	INTERN STIPENDS	6,600	7,300	
54285	CONTRACTUAL ENTERTAINMENT	300	300	
54299	FIELD/SPECIAL TRIPS	23,990	26,400	
59414	CREDIT CARD FEES	1,500	1,700	
	CONTRACTUAL	110,510	121,900	
<u>COMMODITIES/SUPPLIES</u>				
55301	OFFICE SUPPLIES	900	1,000	
55302	ENVELOPES AND STATIONARY	400	400	
55303	DUPLICATING SUPPLIES	400	400	
55315	STAFF UNIFORMS	4,630	5,100	
55316	PARTICIPANT UNIFORMS	1,840	2,000	

ORDINANCE NO. 609
BUDGET & APPROPRIATIONS SUMMARY BY FUND
MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17		TOTAL
		FINAL BUDGET	APPROPRIATIONS	
55320	BUILDING MAINTENANCE SUPPLIES	550	600	
55322	CLEANING/JANITORIAL SUPPLIES	670	700	
55327	VEHICLE/EQUIPMENT REPAIR PARTS	1,200	1,300	
55329	OFFICE/ EQUIPMENT VALUE <\$10000	3,000	3,300	
55330	GAS,FUEL,GREASE AND OIL	6,000	6,600	
55348	FLOWERS AND CARDS	50	100	
55349	PLAQUES, AWARDS AND PRIZES	3,410	3,800	
55350	RECREATION/PROGRAM SUPPLIES	6,380	7,000	
55354	FOOD SUPPLIES	17,270	19,000	
	COMMODITIES/SUPPLIES	46,700	51,300	
UTILITIES				
56231	GAS AND ELECTRICTIY	3,700	4,100	
56232	WATER	750	800	
56233	TELECOMM EXPENSE	1,870	2,100	
	UTILITIES	6,320	7,000	
INSURANCE				
57131	WORKERS COMPENSATION	2,200	2,400	
57220	LIABILITY INSURANCE	2,400	2,600	
57222	EMPLOYMENT PRACTICES	800	900	
57224	PROPERTY INSURANCE	4,600	5,100	
	INSURANCE	10,000	11,000	
CAPITAL OUTLAY				
61508	CPD - ADA	671,650	738,800	
61509	UPD CAPITAL ADA	92,920	106,900	
	CAPITAL OUTLAY	764,570	845,700	\$ 1,613,500
Fund 16 - CAPITAL IMPROVEMENTS FUND				
CAPITAL OUTLAY				
61502	TECHNOLOGY EQUIP REPLACEMENT	20,000	22,000	
61504	VEHICLES / EQUIPMENT	326,000	358,600	
61508	PARK CONSTRUCTION/IMPROVEMENTS	1,898,560	2,088,400	
	CAPITAL OUTLAY	2,244,560	2,469,000	\$ 2,469,000
Fund 19 - POLICE PROTECTION				
CONTRACTUAL				
54281	CONTRACTUAL PERSONNEL	20,430	22,500	
	CONTRACTUAL	20,430	22,500	\$ 22,500
Fund 21 - BOND AMORTIZATION FUND				
TRANSFERS TO OTHER FUNDS				
59409	TRANSFERS TO OTHER FUNDS	1,100,500	1,100,500	
	TRANSFERS TO OTHER FUNDS	1,100,500	1,100,500	\$ 1,100,500

ORDINANCE NO. 609
 BUDGET & APPROPRIATIONS SUMMARY BY FUND
 MAY 1, 2016 THROUGH APRIL 30, 2017

ACCOUNT	DESCRIPTION	2016-17 FINAL BUDGET	APPROPRIATIONS	TOTAL
<u>Fund 22 - BOND PROCEEDS FUND</u>				
<u>CONTRACTUAL</u>				
54205	LEGAL PUBLICATIONS/NOTICES	60	100	
54215	PROFESSIONAL FEES	3,600	4,000	
	CONTRACTUAL	<u>3,660</u>	<u>4,100</u>	
 <u>CAPITAL OUTLAY</u>				
61504	VEHICLES / EQUIPMENT	45,000	49,500	
61508	PARK CONSTRUCTION/IMPROVEMENT	515,000	566,500	
	CAPITAL OUTLAY	<u>560,000</u>	<u>616,000</u>	
 <u>DEBT SERVICE PRINCIPAL</u>				
59405	BOND REDEMPTION	410,000	451,000	
	DEBT SERVICE PRINCIPAL	<u>410,000</u>	<u>451,000</u>	
 <u>DEBT SERVICE INTEREST/FEES</u>				
59407	INTEREST EXPENSE	126,030	138,600	
	DEBT SERVICE INTEREST/FEES	<u>126,030</u>	<u>138,600</u>	\$ 1,209,700
 APPROPRIATIONS - ALL FUNDS		 <u>17,167,510</u>	 <u>18,421,900</u>	 \$ 18,421,900

ORDINANCE NO. 609
 BUDGET & APPROPRIATIONS SUMMARY BY FUND
 MAY 1, 2016 THROUGH APRIL 30, 2017

FUND	DESCRIPTION	2016-17	
		PROPOSED FINAL BUDGET	APPROPRIATIONS
01	GENERAL	\$ 4,919,960	\$ 5,188,500
02	RECREATION	3,181,830	3,426,600
03	MUSEUM	1,929,770	2,080,200
04	LIABILITY INSURANCE	303,180	329,500
06	IMRF FUND	358,770	394,600
08	AUDIT FUND	20,000	22,000
09	PAVING AND LIGHTING FUND	78,000	85,800
11	ACTIVITY AND AFFILIATES FUND	9,150	10,100
12	SPECIAL DONATIONS FUND	52,100	57,300
14	SOCIAL SECURITY FUND	374,610	412,100
15	SPECIAL RECREATION FUND	1,474,960	1,613,500
16	CAPITAL IMPROVEMENTS FUND	2,244,560	2,469,000
19	POLICE PROTECTION	20,430	22,500
21	BOND AMORTIZATION FUND	1,100,500	1,100,500
22	BOND PROCEEDS FUND	1,099,690	1,209,700
APPROPRIATIONS - ALL FUNDS		<u>\$ 17,167,510</u>	<u>\$ 18,421,900</u>

**CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR 2016-2017**

I, Gary G. Wackerlin, do hereby certify that I am the duly qualified Treasurer of the Champaign Park District and the Chief Fiscal Officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2016 and ending on April 30, 2017 are estimated to be as follows:

ESTIMATE OF REVENUE

<u>SOURCE</u>	<u>AMOUNT</u>
Real Estate Taxes (Includes Urbana Park District portion for CUSR)	\$11,762,740
Personal Property Replacement Tax	293,400
Interest Earned	58,020
Sponsorships/Scholarships	131,670
Concessions	223,770
Program Fees	2,919,030
Rental Fees	222,750
Bond Receipts (Reflected as Transfer)	1,100,500
Grant Proceeds	326,000
Special Receipts/Other	157,190
Transfers To Other Funds	<u>100,000</u>
Total	<u>\$17,295,070</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Champaign Park District this 27th day of July, 2016.

SEAL

Gary G. Wackerlin, Treasurer, Chief Financial Officer

SUPPLEMENTAL INFORMATION

GLOSSARY

ABATEMENT – A partial or complete cancellation of a tax levy imposed by the District.

ACCOUNTING PROCEDURES – All processes that discover, record, classify and summarize financial information to produce financial reports and to provide internal controls.

ACCRUAL BASIS – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of the related cash flow.

ACTUAL – The actual figures in the budget document are year-end totals for fiscal years preceding the current year.

ADA – American's with Disabilities Act

ADOPTED BUDGET – This is the budget, which consolidates all beginning of the year appropriations, building upon prior budgets, District goals, staff objectives, citizen feedback and experience over the past year. The Board of Commissioners approves the budget no later than 90 days after the beginning of the fiscal year.

AMENITIES – Items in the parks such as picnic tables, bollards, trash cans, park grills, bike racks, etc.

APPROPRIATION – An authorization made by the Board of Commissioners, which legally permits the District to incur obligations and to make expenditures for purposes specified in the Budget and Appropriation Ordinance.

APPROPRIATION ORDINANCE – The ordinance adopted by the Board of Commissioners establishing the legal authority to obligate and expend resources.

ASSESSED VALUATION – Basis for determining property tax. Assessed valuation determines the value of real (land & buildings) property. Real property is appraised at 100% of the fair market value, and the assessed value may not exceed 1/3 of the appraised value.

BALANCED BUDGET – A balanced budget is a budget where revenues meet or exceed expenditures, and reserve balances are not considered a revenue source.

BOARD OF COMMISSIONERS – An independent board of five individuals elected at-large for six-year terms by the citizens of the District.

BOND – A written promise to pay a specified sum of money, called principal, at a specified maturity date along with periodic interest paid at a specified percentage of the outstanding principal. They are usually used for long-term debt.

BOND REFINANCING – The payoff and reissuance of bonds in order to obtain a better interest rate or bond conditions.

BUDGET – The financial plan for a specified period of time for the operation of a program or organization, or for the completion of a given project.

BUDGET ACTIVITY – A group of expenditures that provides for the accomplishment of a specific program or purpose.

BUDGET AMENDMENT – After adoption, the annual budget may be revised through a budget amendment. Any change in the budget that would decrease contingencies or increase total expenditures for any fund must be made through a budget amendment, which requires the affirmative vote of three of the five members of the Board of Commissioners.

BUDGET MESSAGE – Included in the opening section of the budget, the Director of Finance's Letter of Transmittal provides the Executive Director and the Board of Commissioners with a general summary of important budget issues.

SUPPLEMENTAL INFORMATION

GLOSSARY (CONTINUED)

BUDGETARY CONTROL – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

CAFR – Comprehensive Annual Financial Report awarded by the Government Finance Officers' Association

CAPITAL BUDGET – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both periodic and routine maintenance/repairs and capital outlays.

CAPITAL IMPROVEMENTS – A nonrecurring project including, but not limited to, construction of, and major alterations, remodeling of repair of physical facilities, buildings, structures, landscaping and fixed equipment.

CAPITAL IMPROVEMENT FUNDS – Funds established in order to account for the financial resources and costs associated with the construction of major capital facilities and improvements.

CAPITAL IMPROVEMENT PLAN – The plan for the development of capital improvements with the District's jurisdiction. The plan includes a capital improvement budget for the current fiscal year and proposal for a capital improvement budget for four fiscal years subsequent to the current fiscal year.

CENSUS – An official population count of all or part of a geographic area conducted by the federal government. This data is published online at www.census.gov

COMMODITIES – Items which, after use, are consumed or show a material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

CONTRACTUAL SERVICES – Services provided by another individual, (not on District payroll) agency, or private firm.

COTERMINOUS – Having the same boundary or covering the same area.

CPI – Consumer Price Index

DEBT – A financial obligation from the borrowing of money.

DEBT SERVICE – Includes principal and interest payments and handling charges on general obligation bonds.

DEBT SERVICE FUND – A fund established to account for the accumulation of resources for, the payment of, general long-term debt principal and interest.

DEPARTMENT – a major organizational unit of the District which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION – The decrease in value of physical assets due to use and passage of time.

ENCUMBRANCES – These are obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. The use of encumbrances is designed to prevent overspending and permit officials to be certain of how much money is available for new commitments.

ENTERPRISE FUND – A fund to account for operation that financed and operated in a manner similar to private business enterprises – where the costs of providing services are financed or recovered primarily through user charges.

SUPPLEMENTAL INFORMATION

GLOSSARY (CONTINUED)

ESTIMATE – Revenue and expenditure estimates for the current fiscal year, which are developed as part of the budget preparation process.

EXPENDITURE – Payment by the District for goods or services that the District has received or will receive in the future. All payments to vendors, personnel and any other government agencies are considered expenditures.

EXPENSE CODE – Set of numbers which, in accordance with an overall system for classifying accounts, indicates the fund, department, program and category to which a good or service is expended

FINANCIAL POLICIES – General and specific guidelines adopted by the District on an annual basis that govern budget preparation and administration

FISCAL YEAR – The time period designated by the District identifying the beginning and ending period for recording financial transactions. The District's fiscal year is from May 1 to April 30.

FISCAL YEAR END – The year that the fiscal year ends for recording financial transactions. The District's fiscal year crosses over calendar years ending in April.

FUND – A fund is the basic accounting unit: it is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with District policies, and certain applicable State and Federal laws. For fund types, see the Budgetary Basis and Accounting information section of this document.

FUND BALANCE – The excess of current assets over current liabilities, it represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GASB – The Governmental Accounting Standards Board is an independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local governments.

GENERAL OBLIGATION BONDS – When a government pledges its full faith and credit to the repayment of the bond it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to bonds, which are repaid from taxes.

GFOA – Government Finance Officers Association is an organization representing public finance officers.

GOAL – A long-term or short-term desirable development.

GOVERNMENT FUND TYPES – Funds that account for a government's government type activities.

GRANTS – Funds received by the District that are designated for specific purposes. Many grants come from the State of Illinois to reimburse the District for construction costs.

IAPD – The Illinois Association of Park Districts is a statewide organization of park districts that strive to ensure the quality of life through parks and recreation activities

IMRF – Illinois Municipal Retirement Fund is the retirement system established for municipal and park district employees in Illinois.

IPRA – The Illinois Park and Recreation Association is a statewide organization of parks and recreation professionals that advocates the lifetime benefits of parks, recreation and conservation.

SUPPLEMENTAL INFORMATION

GLOSSARY (CONTINUED)

INITIATIVES – Any new programs or services to be undertaken by a department or fund for the fiscal year and any project or activity which may be unusual or otherwise significant.

INTER-FUND TRANSFER – Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

LEVY – (Verb) To impose taxes for the support of government services. (Noun) The total amount of taxes imposed by a unit of government.

LINE ITEM BUDGET – A budget that lists detailed expenditure categories separately along with the budgeted amounts for each expenditure category. The District maintains line-item detail for financial reporting and control purposes.

LONG-TERM DEBT – Debt with a maturity of more than one year from the date of issuance.

MISSION STATEMENT – A broad statement of the overall goal or purpose assigned to a particular department or fund.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – The accrual basis of accounting adopted to the governmental fund type. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

NRPA – The National Recreation and Park Association is an organization of citizen boards and professionals interested in the parks and recreation throughout the United States.

OBJECTIVES – A desired accomplishment that can be measured within a specific time frame.

OPERATING BUDGET – The budget for funds that include recurring revenues sources used to finance on-going operating expenditures which permit basic government services, e.g. the General, Recreation, Museum and Special Recreation funds.

OPERATING EXPENDITURES – Day to day costs and expenses of running the District, i.e. personnel, benefits, contractual and supplies, maintenance, etc.

ORDINANCE – A formal legislative enactment by the governing board of the District.

OSLAD GRANT – Open Space Land Acquisition and Development grant awarded by the Illinois Department of Natural Resources.

PARC GRANT – Park and Recreation Facility Construction Act Grant Program managed by the Illinois Department of Natural Resources

PARK FEATURES – Amenities found within a park (flower beds, sport fields, restrooms, pavilions, etc.)

PERFORMANCE INDICATORS – Statistical measures that are collected to show the impact of dollars spent on District services.

PERSONNEL SERVICES – Salaries and wages paid for services performed by employees of the District, and fringe benefits costs associated with these services.

PROGRAM FEES AND CHARGES – The payment of fees for direct receipt of a service by the party benefiting from the service.

PROPERTY TAX LEVY – A tax based on the assessed value of a property. Tax liability falls on the owner of record as of the beginning of the levy year.

SUPPLEMENTAL INFORMATION

GLOSSARY (CONTINUED)

REVENUE – Funds that the District receives as income. It includes such items as tax payments, fees from services, grants, donations, sponsorships and interest income.

SERVICE PLANS – Documents drafted by each department that describe the services provided by that department as well as changes in service levels planned.

SPECIAL EVENT – A large program held in one location over a short period of time that typically does not require advance registration (Taste of C-U).

SPECIAL REVENUE FUNDS – Funds used to account for the proceeds from specific revenue sources that are legally restricted to expenditure for specific purposes, e.g., IMRF, Social Security and Liability Insurance Fund.

STRATEGY – Statement that identifies the specific actions or steps needed to accomplish an objective.

TAX LEVY – The total amount of money to be raised by property taxes for corporate operating, special service areas or debt service purposes. The District Board of Commissioners passes a property tax ordinance annually in November.

TAX RATE – The rate of tax levied for each \$100 of assessed valuation.

TRAIL – Linear route that links businesses, parks, schools and other trails.

VISION – Statement that communicates the desired image for the future.

SUPPLEMENTAL INFORMATION

ACRONYMS

ADA – Americans with Disabilities Act

CAFR – Comprehensive Annual Financial Report

CAPRA – Commission for Accreditation of Park and Recreation Agencies

CPI – Consumer Price Index

EAV – Equalized Assessed Value

FICA – Federal Insurance Contributions Act

FT – Full-time employee

FY – Fiscal Year

FYE – Fiscal Year Ended

GAAP – Generally Accepted Accounting Principals

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

IAPD – Illinois Association of Park Districts

IMRF – Illinois Municipal Retirement Fund

IPRA – Illinois Parks and Recreation Association

NRPA – National Recreation and Park Association

OSLAD – Open Space Land Acquisition and Development

PARC – Parks and Recreation Commission

PDRMA – Park District Risk Management Agency

RPT – Regular Part-Time Employee

RY – Revenue Year

SEDAC – Smart Energy Design Assistance Center

TIF – Tax Increment Financing