





# **Board of Commissioners**

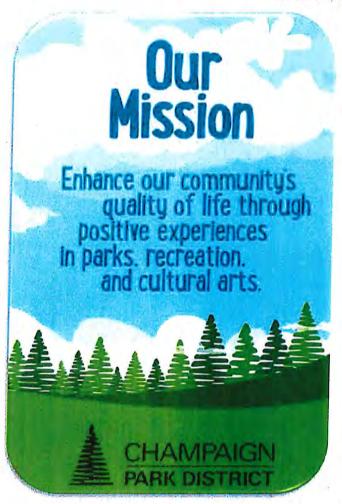
Craig W. Hays Barbara J. Kuhl Timothy P. McMahon Kevin J. Miller Jane L. Solon

# **Officers**

Cindy Harvey, Secretary Gary G. Wackerlin, Treasurer Guy C. Hall, Attorney Joe DeLuce, Executive Director

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# CHAMPAIGN PARK DISTRICT BOARD OF COMMISSIONERS AND ADMINISTRATIVE STAFF MAY 2017



# **BOARD OF COMMISSIONERS**

Craig W. Hays
Barbara J. Kuhl
Timothy P. McMahon
Kevin J. Miller
Jane L. Solon

# **OFFICERS**

Cindy Harvey, Secretary Joe DeLuce, Assistant Secretary Gary Wackerlin, Treasurer Guy C. Hall, Corporate Attorney

# ADMINISTRATIVE STAFF

Executive Director	Joe DeLuce, CPRP
Assistant to the Executive Director	
Director of Finance	
Director of Human Resources, Technology & Risk	Tammy Hoggatt, SPHR, SHRM-SCP
Director of Marketing & Communications	Chelsea Norton
	Bret Johnson
Director of Planning	Andrew Weiss
Director of Recreation & Cultural Arts	Jameel Jones, CGSP
Director of Virginia Theatre	Steven Bentz

# CHAMPAIGN PARK DISTRICT

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TO:

Board of Commissioners and Officers

FROM:

Joe DeLuce, Executive Director

RE:

Fiscal Year Ended (FYE) 2018 Annual Budget

DATE:

May 1, 2017

Staff is pleased to present to you the proposed Annual Budget of the Champaign Park District (Park District) for the fiscal year beginning May 1, 2017 and ending April 30, 2018. The document reflects the vision, mission, and values of the Park 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 FYE2018 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, Human Kinetics Park, and organizational excellence.

To meet the Park 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 10, at the Bresnan Meeting Center, and officially considered for approval at the July 26, 2017 Special Board Meeting.

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# **BUDGET DOCUMENT OVERVIEW**

This section is intended to assist those readers not familiar with the 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 Park 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 Park 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 Park District's revenue, expense and tax rates and collections.

# **CAPITAL AND DEBT**

This section details the Park 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 five 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 FY2015.

#### **SUPPLEMENTAL INFORMATION**

This section includes various tables, schedules, maps, etc. which provide additional information about the Park 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.

# **BUDGET HIGHLIGHTS**

### **GENERAL INFORMATION**

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

In 1999, the Park 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 Park District is scored. The categories range from mandatory and legal requirements to desired standards for park districts set by the two associations. The Park District was re-evaluated during the FY2006 and maintained this designation in FY2011. The Park District submitted an application for recertification in March 2017. Pending acceptance into the program a mentor will be assigned and actual certification occurring in late 2017.

# **ECONOMIC CONDITION AND OUTLOOK**

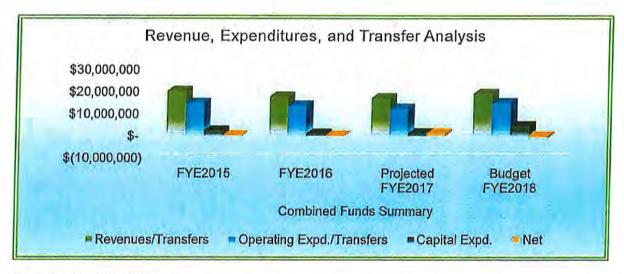
The Park District is located in East Central Illinois, one of the most stable economic environments in the state. A major reason for this stability is that the University of Illinois is located in Champaign and its neighbor city, Urbana. The University provides more than 23,000 jobs in the community.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

In recent years the Park District's boundaries have expanded by residential, retail and commercial growth. The Park District's equalized 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 Park District's assessed valuation had increased an average of 4-6% a year, with one year increasing 15% due to annexations. The RY2016 equalized assessed value (EAV) increased 8.05%, and is projected to increase approximately 10% in RY2017. This increase is mostly due to a 14.5% growth in commercial properties over the prior year, with additional 3.2% growth in farm and 3.06% growth in residential. Several large commercial developments started to be completed and added to the tax roll in 2016, with a full year impact to be seen in 2017. This growth was in downtown Champaign, and in the campus town area.

New construction continues to be strong and positively added to the EAV which is excluded from property tax cap limits imposed by the Property Tax Extension Limitation Law (PTELL) in the first year only. This law limits the increase in the Park 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 Park District. The increase in the Consumer Price Index for RY2016 (FYE2018) is 0.7%, and for RY17 (FYE2019) will be 2.10%.

#### **REVENUE HIGHLIGHTS**

New programs planned for the next budget year include the Bridgewater Banks Lewis Fine Arts Academy partnership for a youth drum corps program, establishment of a senior life recognition award ceremony "Living Legend", increasing the number of activities planned within the various programs offered throughout the Park District. The largest increase was due to the 8.05% increase in EAV for property taxes. While the Park District looks for ways to increase the amount of non-tax revenues, property tax revenues help to sustain operations and capital projects. Anticipated donations combined with fundraising efforts will allow the Park District to enhance one of its parks during the next fiscal year that would not occur without these funds.



### **EXPENDITURE HIGHLIGHTS**

As a way to enhance the customers experience, and to provide employees a way to electronically clock-in at the various concession facilities, phone and internet access was or is planned to be installed at the various locations. This added a monthly fee to the Dodds Park, Dodds Park Soccer, and Zahnd concession budgets for FYE2018 that did not occur in the past. In addition, by accepting credit cards at the concession locations, there is the potential for additional credit card fees that these budgets have not historically had. Both of these items added to the additional expenditures budgeted for FYE2018.

Salaries and wages increased over prior year as the continued effort to keep staff pay competitive. Part-time and seasonal rates increased on average 3-10% depending on the position, while full-time positions include a 2.5% merit increase consistent with prior years.

Capital expenditures include multiple large projects this year as highlighted in the capital section of the budget document. Projects exceeding \$600,000 include Heritage Park phase 1, Hessel Park phase 2/3, and new park lighting at Dodds Park. The Park District will also be working on a development plan for the newly acquired Henry Michael Park, which was received through a donation in December 2016.

#### **CURRENT YEAR INITIATIVES**

The focus for Budget Year 2018 continues to focus on the Park 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 while maximizing the Champaign Parks Foundation (Parks Foundation) resources. The budget focuses on continued improvements throughout the Park District while maintaining and enhancing existing programs for sustainability. The Park District continues to maintain 120-day reserve balance in the General, Recreation, and Museum funds the Board implemented in 2008, which reflects strong financial sustainability and management of funds.

# **FUTURE IMPACT OF CURRENT LEGISLATION**

The operating and capital budgets will be continually monitored in current and future years, especially considering the current economic uncertainty surrounding the following issues:

- The likelihood of a property 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, and the expectation of continual increases in health care and benefits.
- Future impact of a minimum wage increase if increased from \$8.25 to \$9.00 was delayed from the original
  July 1, 2016 effective date with expectation of increasing until it reaches \$10.00/hour. Current IL legislation
  on minimum wage, including House Bill 198, Senate Bill 1738 and Senate Bill 2 seeks to increase the rate
  to \$15/hr.; however with businesses leaving the state, this appears unlikely to pass at the rate. Illinois has
  continued to shrink in population for three consecutive years.
- The initial impact for part-time staff currently at the \$8.25 rate is minimal to the Park 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 Park District if or when this becomes law.
- Despite the delay in the overtime rule issued by the U.S. Department of Labor for executive, administrative and professional employees, the Park District continues to monitor for the potential impact. 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 Park 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 Park District would be approximately \$27,220 plus payroll taxes and IMRF of \$4,600. 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 Park District an additional \$225,200 in wages plus \$37,090 in additional payroll taxes and IMRF; however the likelihood of the latter occurring is remote. This is a key area that staff continue to monitor.

# **TENTATIVE BUDGET SCHEDULE FOR FYE2018**

# (ITEMS DENOTING BOARD APPROVAL)

April 12, 2017

 The proposed merit pool is reviewed and approved by the Board.

**April 2017** 

 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.

May 1, 2017

·Start of fiscal year.

May 10, 2017

 The proposed Annual Budget is presented and discussed at Board Meeting.

May 10, 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.

July 17, 2017

 Notice of Public Hearing on the Budget and Appropriation Ordinance is published in the newspaper.

July 26, 2017

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.

July 29, 2017

 Latest date to file a certified copy of the Budget and Appropriation Ordinance and an Estimate of the Revenues to be received with the County Clerk.

September 13, 2017

 Adopt Resolution on Intent to Issue General Obligation Bonds and to set a Public Hearing date on the proposed issues.

October 11, 2017

 Adopt Resolution of Estimate of Taxes to be Levied for FYE2019. 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.

October 25, 2017

 Notice Staff begin reviewing the current 6-year CIP and begin working on list of capital projects for 2019-2024 October 28, 2017

 Annual Audit, Treasureer's and State Comptroller's Reports are filled with the County Clerk and State of Illinois.

October 31, 2017

 W Notice of Public Hearing on proposed Tax Levy and Truth in Taxation information is oublished in the newspaper.

November 2017

 Work is started on the Operating Budget for FYE2019 (to be presented May 2018 at regular meeting)

November 8, 2017

 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.

November 30, 2016

A Pay off 2016 general obligation bond issue.

December 13, 2017

 Make payment on Alternate Revenue Bonds. Tax Levy Ordinance is filed with County Clerk.

January 10, 2018

Seasonal and part-time rates for next fiscal year are presented and approved.

January 24, 2018

 Capital Items and CIP for 2019-2024 are presented and discussed.

February 14, 2018

A Tax abatement is prepared on alternate revenue bonds, approved and filed with the County Clerk.

February 28, 2018

 Capitlal Items are approved by the Board, and incorporated into the FYE2019 budget document.

March 14, 2018

Merit pool for upcoming fiscal year is presented to Board.

April 11, 2018

Merit pool for FYE2019 is approved by Board.

# STRATEGIC PLAN 2016 - 2019

Mission: Enhance our community's quality of life through positive experiences in parks, recreation and the cultural arts.

Vision: Consistently exceed community expectations.

Values: Stewardship, Organizational Excellence, Innovation, Customer Service and Diversity

# Strategic Goals & Objectives

To continue to inspire staff innovation and community-driven planning, we have developed five strategic goals. Specific objectives within each goal outline the path to fulfilling our mission statement through this 2016-2019 strategic plan.



# SG1 - 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.

# SG2 - 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.

# SG3 - 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.

# SG4 - 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 lovalty 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.

# SG5 - 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.

Each year the Park District Executive Director and Administrative Staff, along with the Board of Directors select goals that will be accomplished in the upcoming year from the above goals and objectives.



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# GFOA DISTINGUISHED BUDGET AWARD

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, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a 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 conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# FINANCIAL STRUCTURE, POLICY & PROCESS

# **BUDGET POLICIES AND PROCEDURES**

# **OVERVIEW**

The District's annual budget for FYE2018 outlines the District's commitment and plan to provide service to its residents. Meeting the park, recreational and cultural needs of approximately 86,096 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.

# **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 Park District expenditures on a monthly basis.

### **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 Park District is committed to maintaining a stable tax rate, and to consciously not increase the current rate when levying funds. RY2016 EAV growth of 8.05% attributed to a reduction in the new tax rate from .7443 down to .7149.

When preparing the budget, the Park District continued with a conservative fiscal policy. Staff were instructed to begin with the projected expenditures from FYE2017 and allow for an applicable increase based on the type of account and any increases previously approved by the Board for salaries and benefits. When in doubt Staff should use a conservative approach for revenues and budget only anticipated increases/decreases based on history or known fluctuations. Expenditures should be estimated and budgeted for fluctuations that may or may not be known, possibly overstating those line items. In the past, this concept was very evident in budgeting for seasonal staff, maintenance and program supplies. Managers plan for a full staff for the full season with no missing days and extra supplies for full programs, however the actual budget for FYE2018 factors in historical closures and cancellations.

The Park 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 unless specifically noted. This occurs when the Board has authorized spending of any surplus funds or authorization to set additional surplus funds aside for current or future capital projects. 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 Park 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 Park District and Board of Commissioners.

The Park 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 Park 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 \$25,000 and over, or in excess of one year must be Boardapproved prior to execution.

The Park 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 Park District parks and facilities ADA-accessible.

The Park District is also committed to offering and maintaining safe programs, events and facilities. The Park 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 Park District's insurance carrier, the Park District Risk Management Agency (PDRMA). In 2016, the Park 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 Park District offers a scholarship program to reduce program fees. This is funded mainly by public donations to the Foundation, as well as \$1 for every program registration.

The Park 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 Park District. This action limits the increase in the aggregate extension of the tax levy for the Park District to the lesser of 5% or the increase in the Consumer Price Index plus any new property added to the Park District during the past year. This year's increase in the index was set at 0.7%. Also, the act limits the amount of non-referendum debt payment the Park District can make each year. The Park District's limit is currently set at \$1,124,527. The net effect of the tax cap legislation is that it has tightened the Park 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 Park District must reduce either the operating budget or the capital budget.

#### **DEBT POLICY**

The Park 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 Alternate Revenue Bonds. These funds are not used to finance regular operations. The Park 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 Park District is 2.875% (\$48,192,729) of assessed valuation for total debt issued and .575% (\$9,638,546) for non-referendum General Obligation Bonds. Currently, the Park District has \$1,100,400 of non-referendum General Obligation Bonded debt outstanding which will mature in November 2017 and \$4,185,000 of Alternate Revenue Bonds with the final payment due December 15, 2024.

The Park District is scheduled to issue approximately \$1,123,500 of one-year General Obligation Limited Bonds in November 2017. Approximately \$529,050, will be used to make principal and interest payments on the outstanding Alternate Revenue Bonds. The remaining proceeds will be used for capital projects.

#### FUND BALANCE

Fund balances are classified as follows:

- Non-spendable-amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.
- Restricted-amounts that can be spent only for specific purposes because of the Park District charter, state or federal laws, or externally imposed conditions by grantors or creditors.

- Committed-amounts that can be used only for specific purposes determined by a formal resolution of the Park District Board of Commissioners.
- Assigned-amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed.
- Unassigned-all amounts not included in other spendable classifications. The general fund is the only fund that repots a positive unassigned fund balance amount.

## **PERSONNEL**

Salaries and wages for all staff are based on set ranges and an annual merit pool is reviewed and approved by the Board of Commissioners annually for full-time staff. 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 Park District constantly reviews and reprioritizes the capital program and budget to meet the Park District's maintenance, development and land acquisition goals and standards. The Park District maintains replacement schedules and strives to follow them. The Park District realizes the capital program budget must keep pace with Park District growth and the new services residents request; however, the operating budget may be restricted or cut back in order to make this possible. Budgets for the CIP are based on planned revenue for the fiscal year, without utilizing reserve funds for projects unless it is either approved by the Board of Commissioners, or the project was budgeted and started for in the prior fiscal year but not completed by the end of the year.

# **FUND DESCRIPTIONS**

The Park District appropriates expenditures annually to the funds listed below. The Park 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 —the IMRF, Social Security and Liability Insurance Funds. Proceeds from the levies can only be used for specific purposes.

Park District funds and their relationships are as follows.

# Major Funds (Operating)

- General Fund
- Recreation Fund
- Museum Fund
- Special Recreation FUnd

# Special Revenue Funds

- Liability / Insurance
- · IMRF
- Social Security
- Audit
- Police Protection

# Capital & Debt Funds

- Paving and Lighting
- Bond Amortization/Debt Service
- ·Bond Proceeds
- Capital Improvement
- Land Acquisition
- · Park Development
- Trails and Pathways
- Human Kinetics Park Development Fund (New Proposed Fund in FY2018)

Other Funds

- Special Donations
- Activity (Fiduciary Fund)
- Working Cash (Permanent Fund)

# Major Funds (Operating)

- 1. GENERAL CORPORATE FUND The General Fund is the general operating fund of the Park 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, 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.
- 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 Park
  District attempts to set program and
  admission fees at levels that will cover the
  programs' direct costs. This fund includes
  the following nine departments:
  Administration, Facilities, Sports
  Programs, Afterschool/Day Camp
  Programs, Teen Programs, Aquatics,
  Concessions and Other.
- 3. MUSEUM FUND The Museum Fund accounts for the cultural arts programs, special events and services such as the Taste of C-U, summer concerts in the park, as well as 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.
- 1. LIABILITY INSURANCE FUND The Liability Insurance Fund accounts for the Park 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 Park District's risk management program.

- 2. ILLINOIS MUNICIPAL RETIREMENT
  FUND The IMRF Fund accounts for the
  activities resulting from the Park 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 Park District.
  The employee must contribute 4.5% of
  eligible salary while the Park District must
  contribute an additional percentage as
  detailed in the Fund Summary section.
  Property taxes are levied to pay the Park
  District's portion.
- SOCIAL SECURITY (FICA) FUND The FICA Fund accounts for the Park District's contribution to Social Security and Medicare. Property taxes are levied to pay the Park District's portion of the Social Security and Medicare tax on all wages paid by the Park District.
- 4. AUDIT FUND The Audit Fund accounts for the expenditures related to the Park 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.
- 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.
- 6. SPECIAL RECREATION FUND —
  Property taxes are levied for this fund that accounts for the operation of the C-U Special Recreation program. The Park 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 Park District policies and procedures are followed for this specific fund.

### Capital & Debt Funds

- 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
  Park District.
- 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 Park District.
- 3. 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 Park 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.
- 4. 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 Park District funds.
- LAND ACQUISITION FUND The Land Acquisition Fund can only be used for the costs associated with acquiring land for the Park District.
- PARK DEVELOPMENT FUND The Park Development fund was established in May 2016 by Board action to commit

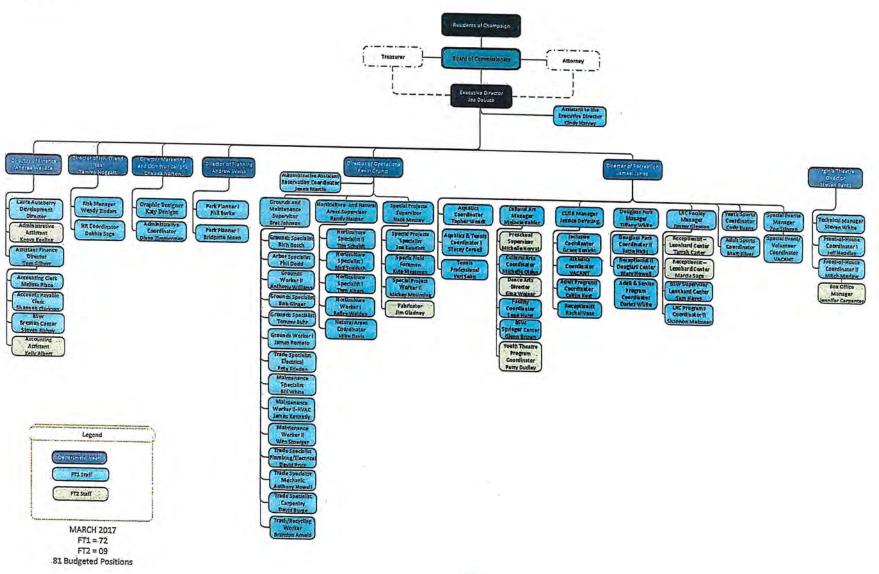
- funds for future developments in the parks.
- TRAILS AND PATHWAYS FUND The trails and pathways fund was established in May 2016 by Board action to commit funds for trails and pathways throughout the Park District.
- HUMAN KINETICS PARK
   <u>DEVELOPMENT FUND</u> Proposed new
   fund to contain improvements made at this
   specific site through donations and
   fundraising efforts.

#### Other Funds

- ACTIVITY FUND This fund accounts for special monies from PDRMA awards, vending machines and the Adopt-A-Park program. The Park District administers the accounts, and they are audited with the other Park District funds. Each group is responsible for its own budget, but the administration of the accounts is done by Park District staff.
- SPECIAL DONATIONS FUND The Special Donations Fund is used to account for donations and gifts that are given specifically to the Park District, and to keep track of scholarship revenue and expenditures. As of the end of the FY2008, a majority of the dollars in this fund were transferred over to the Parks Foundation.
- 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.



Champaign Park District
Organization Chart.
Full Time 1 and Full Time 2 Employees
FY 16-17



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# FINANCIAL SUMMARIES

# COMBINED FUND ANALYSIS

#### **BUDGET ANALYSIS**

The Park District has prepared a budget for FYE2018 that shows a surplus operating budget, and a deficit capital budget as excess funds are used from prior years to complete projects. 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 Park District as well as the Capital Improvement Fund for large capital projects. The priorities for the year involve addressing the needs of the Park 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 Park District, and saving for future land acquisition. Staff continue to emphasize the high standards and best practices implemented by the Park District over the years to provide and maintain our current level of services.

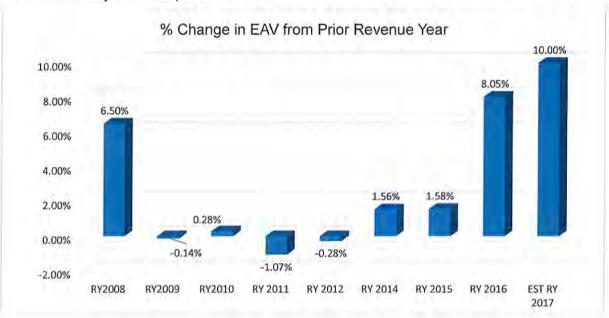
# CARRYOVER/RESERVE BALANCE

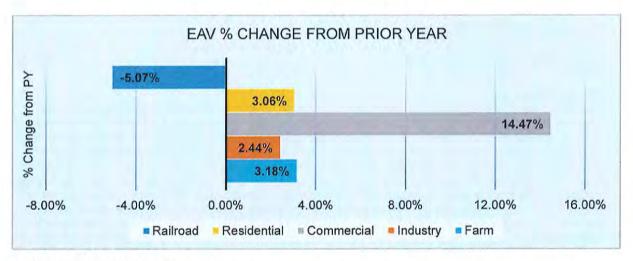
Since the 120-day reserve requirement was established in 2008, the Park District continues to maintain the minimum 120-day operating reserves in each of the main operating funds; specifically General, Recreation and Museum Funds. In FYE2016, the Board committed \$800,000 of these funds to be utilized for future park development and trails/pathways. Furthermore the Board has committed \$300,000 to be used for the development of a park North of Trails of Abbey Fields Subdivision, later formally named "Commissioners Park". Also, excess funds are assigned to development at Heritage Park phase 1.

### REVENUES:

## **REAL ESTATE TAXES**

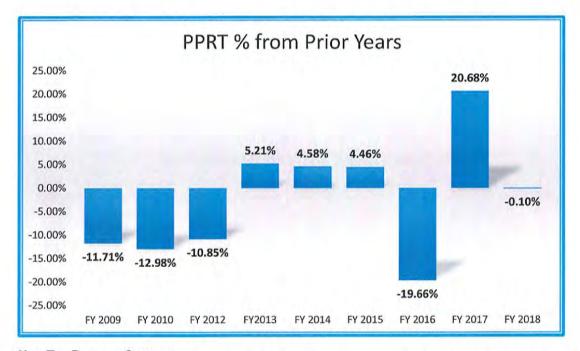
These taxes account for 74% of the Park District's total revenues excluding transfers, which is consistent with past years. Tax revenues are budgeted at \$460,859 (3.93%) more than the prior year actual receipts. In calendar year 2016, also referred to as revenue year (RY), the assessed valuation of the Park District increased 8.05% or \$124,931,207 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 10.0% in 2017 as a majority of the construction projects completed towards the end of 2015 were not fully recognized in 2016 and will be 100% on the tax roll next year. These increases in new EAV is especially important as the Park District is subject to tax caps under PTELL





### REPLACEMENT TAXES (PPRT)

Due to the volatility of this revenue source in the last few years, the lack of a State budget in over two years, no projections of FYE2018 tax by the Illinois Department of Revenue, and a trend of business leaving the State; funding levels were reduced 0.10% from current year projections for budget purposes. All receipts for this line item are credited to the Capital Projects Fund. It is important to mention the Illinois Department of Revenue announced a calculation error in the 2014 PPRT where local governments have been overpaid funds. The direct impact to the Park District is estimated to be \$33,736 and has been recorded as a liability in FYE2016. As of FYE2017, the state has not sent notification of the payback of funds. While a liability continues, the impact of future revenues is not expected to be diminished further by this item.



# **NON-TAX REVENUE SOURCES**

Revenues received from the Park District that are not derived from property or replacement taxes. The Park 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 accounts earning 0.01% annually to higher-yield investments only maintaining what is necessary in the lower earning account for immediate cash needs. Also the fed funds rate nearly doubled from the prior year at the federal level, thus increasing the earnings on the regular money market funds held throughout the Park District. 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 Park District. Revenue for FYE2018 is budgeted similar to prior year despite using cash on hand in FYE2018 for capital projects. By spreading out the maturities, the goal is two-fold: increase earnings while maintaining principal and simplify the investments through staggered terms.

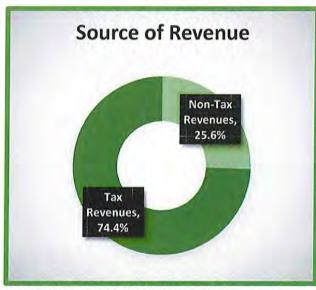
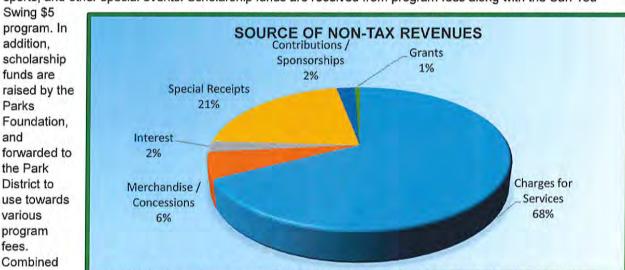


Figure 1: Tax revenues include PPRT amount.

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 2.9% for FYE2018. Staff plan to add new programming and increase program fees charged within the next year. With a plan to increase marketing of Park District programs, the planned outcome is to increase participation and thus increasing revenues collected. Staff continue to monitor program cancellations and all must be authorized by the Director of Recreation prior to cancelling.

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



contributions/sponsorship revenues are budgeted at 13.5% decrease from FYE2017 as one-time large contributions were received in the prior year. Some of this was offset by a \$25,000 annual scholarship commitment included in the current year to help fund that program, which accounts for year two of a five-year pledge commitment to the Parks Foundation. Current year sponsorships secured are less than one year ago,

however excluding the one-time \$16,000 received last year, staff have secured less than anticipated for various events and programs but continue to reach out within the community. Staff continue to develop and improve a targeted sponsorship program for FYE2018. <a href="Merchandise/Concessions">MERCHANDISE/CONCESSIONS</a> This line item includes sales of merchandise and concessions throughout the Park District at the pool, sports programs, tournaments, events, and performances at the Virginia Theatre. Combined merchandise/concessions revenue is projected to increase by 1.2% as prices for items sold fluctuate.

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 reimbursements, as well as any easement fees collected during the year. As Commissioners Park is developed, the receipts from the sale of hay were discontinued and not budgeted in FYE2018. While the downtown TIF District expires in 2017, two new TIF's were created to replace these funds and the new development from the downtown TIF will be added to the tax roll in 2017 impacting property tax revenues in the following year. FYE2017 included one-time receipts for grants awarded in 2013 that were not received until FYE2017 for various reasons. The total of these receipts was \$334,997, and will not recur in FYE2018. Included in the FYE2018 budget is anticipated receipts of \$500,000 from a private donor. Excluding these receipts, the increase for FYE2018 is projected at 4.8%.

The Park District was awarded grant revenues of \$300,000 for the Douglass Park redevelopment in 2013. This grant was suspended by the Governor of the State of Illinois in December 2014 and the Park District received those funds in FYE2017. Staff completed an application for the Illinois Arts Council grant \$8,750 for Museum Fund programs, which is tentative as the Council did not award any funds in FYE2016 or FYE2017 with the State budget crisis. Those grant revenues are not included in the FYE2018 budget. The remaining balance is for the Community Matters grant through the City of Champaign which helps to fund day camps throughout the summer. The original request of funds was reduced with the total grant for July 1, 2017 through June 30, 2018 at \$20,000

CHAMPAIGN PARKS FOUNDATION —The Parks Foundation was created in 2005. The mission of the Parks Foundation is to provide philanthropic support for the Park District. Tax dollars are limited and don't provide enough funds for projects, scholarships, land acquisition and development, park and playground equipment, or facility renovation. The Parks Foundation keeps parks and recreation resources available for years to come.



# EXPENDITURES:

# SALARIES AND WAGES - FYE2018

includes 72 full-time positions and 9 full-time 2 positions, same as prior year. Overall salaries and wages are projected to increase 6.7% over the prior year actual. Current full-time staff are projected to receive up to a 2.5% merit increase on May 1, 2017 which has been included and is based on the individual employee's performance evaluation. 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 2017 or planned for FYE2018. Due to vacancies in the prior year, approximately 2% of the increase is directly related to those positions being filled as of the end of 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 additional or new programming as previously mentioned in the Charges for Services revenue section, as well

as factored in for the recent increases to the part-time and seasonal hourly rates approved in January 2017. The average hourly increase ranged from approximately 3-10% depending on the position.

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 Park 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 increased from 99 to 100 since April 2016 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 Park 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. There are approximately 30 full-time employees utilizing this option. 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 Park District has entered into and is 4.4% 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 conducting a 360 evaluation, plus leadership training. Some of this increase is due to the change in contracts for alarm and burglar monitoring. The monthly fee increased 105% but once all of the phone and fax lines are remedied to using fiber lines, then those will be cancelled and the savings will be reflected in the telecommunication (utilities) line item. Staff is working to resolve this within the next several months.

COMMODITIES AND SUPPLIES — A 12.9% increase is projected for FYE2018. Basic line items such as office supplies, building maintenance and landscape supplies, cleaning and janitorial supplies and repair parts remain constant as Park 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). New programming planned is a significant contributor to this increase. Some of the expenditures are timing, in which excess supplies on hand from prior years had been utilized during FYE2017, thus when budgeting for the normal replacement and purchasing of items needed to run the programs, resulted in an increase. Staff approached the budget with a more conservative approach to purchasing than in past years, especially for food and other supplies, attempting to keep the cost at a set amount per participant across the programs.

<u>UTILITIES</u> — Utilities are projected to increase 6.0%. The Park 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 6.9% increase in rates, estimated at \$10,500 increase. The gas rates were maintained at similar levels as last year. There is also an anticipated increase for water rates at 10.7% based on rates not increasing until January, towards the end of the fiscal year. The new splash pad installation at Hessel Park is not planned to be completed and operational until May 2018, therefore no additional increase for this amenity has been included in the FYE2018 budget.

<u>Insurance</u> – Insurance expenditure increased 12.9% over prior year. The Park 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 Park District

utilized services for personnel and had an increase in insurance claims impacting the rates for 2017-2018. As payroll expenditures increase so does the amount of workers compensation. Based on the 2015 workers compensation audit, the Park 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 Park District falls into two categories, administration and maintenance, with maintenance carrying a higher cost/unit for coverage.

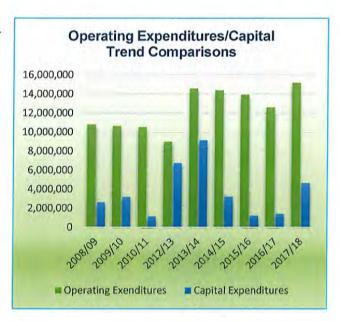
ROUTINE/PERIODIC MAINTENANCE — Routine and periodic maintenance and repairs are segregated from the capital budgets and a separate budget line utilized to better track the annual and periodic expenditures to maintain existing infrastructure. This mostly consists of general concrete, park amenities, roadway repairs, fibar for playgrounds, sports field mix for the ball fields, along with periodic carpet replacement, HVAC repairs, etc. This line item increased considerably from the prior year due to reclassifying technology from capital outlay to operating and the cyclical nature of periodic maintenance at the pool. Some of the items, such as pool maintenance occurs every other year, or every three years creating a volatility in the budgeted expenditures. The following is a listing of the items included in the FYE2018 budget for this category.

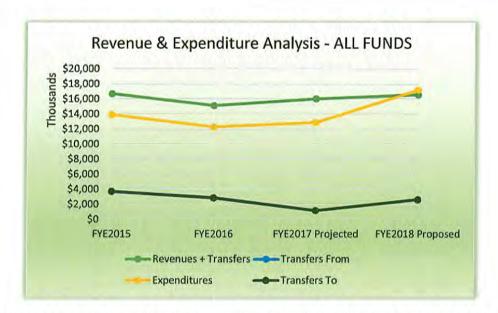
Project #	Description of Routine/Periodic Maintenance Item	Fund Budgeted	Amount
18PM01	Concession Ventilation @ Zahnd & 4-Plex	02-Recreation	\$18,000
18PM02	Floor Coating @ Sholem Aquatic Center	02-Recreation	\$12,500
18PM02	Floor Coating @ Shop (Operations)	01-General	\$19,500
18PM03	Hard Court Replacement (Bball Cts) Hazel	01-General	\$55,000
18PM04	Hays Hvac Replacement	02-Recreation	\$15,000
18PM05	Prairie Farm Drainage	03-Museum	\$35,000
18PM06	Sholem Slide Reseal (Every Other Year)	02-Recreation	\$24,000
18PM07	Sump Pump For Vt Lula Pit	03-Museum	\$12,000
18PM08	Trevett-Finch Park Retaining Wall	01-General	\$40,000
18RM01	Replacement Fencing	01-General	\$10,000
18RM02	General Concrete	09-Paving	\$31,000
18RM03	General Painting	01-General	\$25,000
18RM04	General Roadway	09-Paving	\$6,000
18RM05	Park Amenities General Replacement	01-General	\$20,000
18RM06	Park Signs	01-General	\$5,000
18RM07	Playground Surfacing (Fibar)	01-General	\$31,200
18RM08	Sports Fields Mix	02-Recreation	\$10,000
18RM09	Seal Coating/Line St	09-Paving	\$30,000
18TECH	Technology Equipment Replacement	01-General	\$30,000

CAPITAL EXPENDITURES – The Park District has \$4,669,725 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 related specifically to the Special Recreation capital/ADA projects for both the Park District and Urbana Park District total \$786,650. 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, 2017. Funds were also set aside to pay for roof replacement at Springer Cultural Center, and the completion of Hessel Park phases 2/3 for new splash pad, restroom and connecting paths.

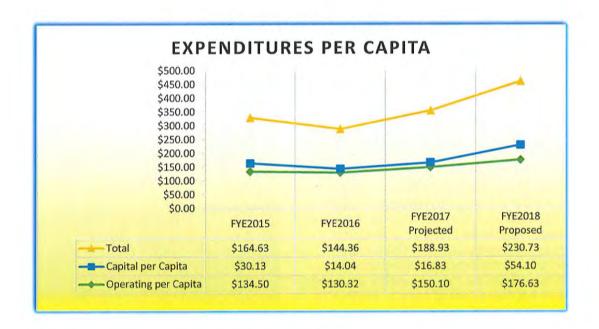
<u>DEBT SERVICE</u> – Total debt service for principal and interest in FYE2017 is 1.01% less than the prior year due to a net decrease in the total debt service payment. As the principal payment increases annually, the interest expenditure is reduced, however not at a proportionate level. The amount 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 Park 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 \$17 million on a modified accrual basis of accounting, which far exceeds the 120-day reserve requirement for even the main operating funds by \$8,404,439.





The data expressed in the "Expenditures per Capita" chart below represents how the Park District is utilizing its resources based on the total estimated population within the Park District. The census estimate for 2014 of 84,513 was utilized for FYE2015 through FYE2017 calculations, with the new estimate of 86,096 used for FYE2018 calculation. Based on this formula, the cost to each resident within the Park District's taxing boundaries for FYE2018 is \$222.06 annually which breaks down to 78% operating and 22% capital, consistent with prior years. This benchmark is a useful measurement tool to compare the Park District to other park districts throughout the State. Despite the increase in expenditures per capital, what is not reflected here, is that excess funds are being utilized in FYE2018 to pay for various expenditures, mainly capital projects in the current year.



### **BUDGET SUMMARY - ALL FUNDS**

### **BUDGET SUMMARY - ALL FUNDS**

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Requested	% Change from PY
ACCOUNT			Activity	Budget	Projected
Estimated Revenues					
Property Tax Revenue	\$11,452,258	\$11,289,631	\$11,753,512	\$12,082,549	2.8%
Personal Property Replacement Taxes	287,883	231,296	279,141	250,000	-10.4%
Charge For Service Revenue	2,201,692	2,584,967	2,780,255	2,869,019	3.2%
Contributions/Sponsorships	81,114	132,787	115,354	99,800	-13.5%
Merchandise/Concession Rev	204,724	236,403	246,053	248,952	1.2%
Special Receipts	2,453,202	433,373	741,462	925,834	24.9%
Interest Income	29,389	60,924	105,248	106,017	0.7%
Transfers From Other Funds	3,721,790	2,859,865	1,200,567	2,639,621	119.9%
Total Estimated Revenues	\$20,432,052	\$17,829,246	\$17,221,592	\$19,221,792	11.6%
Appropriations					
Salaries And Wages	\$4,951,286	\$5,112,401	\$5,407,523	\$5,777,630	6.8%
Fringe Benefits	2,172,759	1,344,211	1,348,585	1,440,017	6.8%
Contractual	1,799,114	2,005,511	2,193,011	2,414,097	10.1%
Commodities/Supplies	900,725	925,815	951,157	1,078,205	13.4%
Utilities	538,772	540,381	591,803	627,561	6.0%
Insurance	198,573	198,841	219,674	248,088	12.9%
Routine/Periodic Maintenance	275,683	399,099	236,411	429,200	81.5%
Capital Outlay	2,546,123	1,233,273	1,422,140	4,669,725	228.4%
Debt Service Principal	385,000	400,000	410,000	420,000	2.4%
Debt Service Interest/Fees	145,214	131,428	126,584	120,662	-4.7%
Transfers To Other Funds	3,721,790	2,859,865	1,200,567	2,639,621	119.9%
Total Appropriations	\$17,635,039	\$15,150,825	\$14,107,455	\$19,864,806	40.8%
Estimated Revenues - All Funds	\$20,431,990	\$17,829,246	\$17,221,592	\$19,221,792	11.6%
Appropriations - All Funds	17,634,880	15,150,825	14,107,455	19,864,806	40.8%
Net Of Revenues/Appropriations - All				-	
Funds	\$2,797,110	\$2,678,421	\$3,114,137	(\$643,014)	-120.6%
Beginning Fund Balance - All Funds	8,331,047	11,128,157	13,806,578	16,920,715	
Ending Fund Balance - All Funds	\$11,128,157	\$13,806,578	\$16,920,715	\$16,277,701	

### Fund Balance Summary

	Projected Balance 5/1/17	Budgeted Revenues	Budgeted Expenses	Net Transfers (To) From	Projected Balance 4/30/18	120-Day Reserve Amount	Excess Funds over the 120-Day Reserve	Fund Balance as a % of Operating Expenditures
Operating Funds	Ψ			7.5		-		
General	5,857,169	5,750,628	4,543,550	(1,058,700)	6,005,547	1,493,770	4,511,777	107.2%
Recreation	2,825,837	4,044,633	3,266,940	(190,600)	3,412,930	1,074,062	2,338,868	98.7%
Museum	1,964,604	2,558,669	2,209,408	(285,900)	2,027,965	726,381	1,301,584	81.3%
Special Recreation	1,671,947	1,041,152	1,510,498		1,202,601		2-17-17-2	161.2%
<b>Total Operating Funds</b>	12,319,557	13,395,082	11,530,396	(1,535,200)	12,649,043	3,294,213	8,152,229	102.8%
Other Tax Funds								
Liability Insurance	440,059	321,550	377,026	18	384,583			102.0%
IMRF	195,710	323,144	312,051	44.	206,803			66.3%
Social Security	239,502	348,197	412,854	-	174,845			42.4%
Audit	11,796	19,986	19,500	1.3	12,282			63.0%
Police Protection	45,390	21,868	18,000	_ 4 -	49,258			273.7%
Total Other Tax Funds	932,457	1,034,745	1,139,431		827,771			72.6%
Capital Funds								
Bond Amortization	3,024	1,105,143		(1,104,421)	3,746			
Bond Proceeds	30,142	3,291	1,137,387	1,104,421	467			
Paving and Lighting	153,585	83,825	592,000	458,700	104,110			
Capital Improvement	2,158,311	390,454	2,261,875	776,500	1,063,390			
Land Acquisition Fund	504,083	402,650	400,000	100,000	606,733			
Park Development	703,566	3,550	-	100,000	807,116			
Trails and Pathways	100,541	535	7,	100,000	201,076			
Human Kinetics Park Dev.		100,000	101,200		(1,200)			
Total Capital Funds	3,653,252	2,089,448	4,492,462	1,535,200	2,785,438			
Other Funds								
Special Donations	117,324	53,434	53,434	1.0	117,324			
Activity	(1,870)	9,462	9,462	1.0	(1,870)			
Working Cash	250,000	-	-	12	250,000			
Total Other Funds	365,454	62,896	62,896		365,454			
Total All Funds	17,270,720	16,582,171	17,225,185		16,627,706	3,294,213	8,152,229	

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.

Cham	naian	Dorle	Die	triat
Cham	paign	Park	DIS	uici

		gn Park District			
	Combined Budget Cat				
		2014-15	2015-16	2016-17	2017-18
		ACTIVITY	ACTIVITY	PROJECTED	1.0241
ACCOUNT	DESCRIPTION			ACTIVITY	BUDGET
	REVENUES				
A SECURE AND A SECURE ASSESSMENT OF THE PARTY OF THE PART	TAX REVENUE				
41010	PROPERTY TAXES	\$10,952,498	\$ 10,789,531	\$ 11,245,568	\$ 11,551,345
41011	PROPERTY TAXES - CPD IMRF/FICA	24,646	24,959	24,835	26,407
41012	PROPERTY TAXES - UPD OPERATING	94,825	93,305	93,197	96,633
41013	PROPERTY TAXES - UPD IMRF/FICA	24,727	24,855	24,882	26,407
41014	PROPERTY TAXES - UPD ADA	92,983	91,910	91,841	95,700
41015	PROPERTY TAXES - CPD ADA	262,579	265,071	273,189	286,057
PROPERTY	Y TAX REVENUE	11,452,258	11,289,631	11,753,512	12,082,549
PERSONAL	PROPERTY REPLACEMENT TAXES				
41020	REPLACEMENT TAXES	287,883	231,296	279,141	250,000
THE REAL PROPERTY AND ADDRESS OF THE PARTY AND	PROPERTY REPLACEMENT TAXES	287,883	231,296	279,141	250,000
FEROONAL	THOFERT NET LACEMENT TAXES	207,000	201,200	273,141	250,000
CHARGE FO	R SERVICE REVENUE			100000	100000
42100	SEASON TICKET SALES	114,324	112,788	110,788	123,942
42105	DAILY ADMISSION SALES	161,565	225,750	254,560	235,747
47111	RESTORATION FEE		16	30	
47116	CUSR SCHOLARSHIP DONATIONS	2,224	3,030	4,823	3,000
48110	BALL MACHINE USAGE	574	948	804	945
18111	RANDOM COURT TIME	99,409	92,950	95,683	97,266
18112	PRIVATE LESSONS	32,050	35,917	36,938	33,880
18115	RACQUET STRINGING	858	1,163	2,532	2,565
18120	VENDING MACHINE SALES	3,684	4,776	4,347	4,400
19100	ADMINISTRATIVE FEES	21,660	7,525		
19115	PROGRAM FEES	2,565,299	2,812,641	2,807,596	2,908,957
19116	VENDOR PORTION OF INCOME	(871,189)	(809,815)	(643,753)	(669,009)
19175	SPECIAL EVENTS	1,099	6,327	2,220	2,306
49260	MEMBERSHIP FEES	70,135	90,951	103,687	125,020
CHARGE F	OR SERVICE REVENUE	2,201,692	2,584,967	2,780,255	2,869,019
CONTRIBUT	IONO/ODONOODONINO				
the state of the s	IONS/SPONSORSHIPS	00.000	47.005	04.050	40.050
17100	SPONSORSHIPS	39,626	47,365	61,953	43,350
17105	DONATIONS	25	05.400	187	500,050
17115	SCHOLARSHIP DONATIONS	41,463	85,422	46,589	50,000
17258	DONATIONS	04.444	400.707	6,625	6,400
CONTRIBU	TIONS/SPONSORSHIPS	81,114	132,787	115,354	599,800
MERCHANDI	SE/CONCESSION REV				
8100	CONCESSION REVENUE	192,156	218,859	230,029	232,725
8105	MERCHANDISE FOR RESALE	4,038	5,307	7,390	6,328
8239	MERCHANDISE FOR RESALE	8,355	12,012	8,434	9,699
8257	MERCHANDISE FOR RESALE	175	225	200	200
	DISE/CONCESSION REV	204,724	236,403	246,053	248,952
NTEREST IN	ICOME		and the last		
13030	INTEREST	29,389	60,924	105,248	106,017
INTEREST I	NCOME	29,389	60,924	105,248	106,017
DE0111 55	OFINTO				
SPECIAL RE		260 550	102 420	404 400	100.000
14100	FACILITY RENTAL	268,559	192,439	184,102	198,900

01	D	District.	
Champaign	Park	District	

	Champaig	n Park District			
	Combined Budget Cate	egories with Acc	count Totals		
		2014-15	2015-16	2016-17	2017-18
770	7,000,000,000	ACTIVITY	ACTIVITY	PROJECTED	
ACCOUNT	DESCRIPTION			ACTIVITY	BUDGET
46150	SPECIAL RECEIPTS	277,134	219,438	202,160	209,684
46160	OTHER REIMBURSEMENTS	54,066	19,688	11,619	9,050
47200	GRANT PROCEEDS	1,853,443	1,808	343,581	8,200
SPECIAL R	RECEIPTS	2,453,202	433,373	741,462	425,834
TRANSFERS	S FROM OTHER FUNDS	200000	7.00.00	1000000	
46500	TRANSFER IN	3,721,790	2,859,865	1,200,567	2,639,621
TRANSFER	RS FROM OTHER FUNDS	3,721,790	2,859,865	1,200,567	2,639,621
TOTAL EST	MATED REVENUES	\$20,432,052	\$17,829,246	\$17,221,592	\$19,221,792
APPROPRIA	SHORE				
SALARIES A		100000			100000
70001	EXECUTIVE DIRECTOR	\$111,897	\$126,535	\$127,000	\$130,175
70101	DEPARTMENT HEAD	452,846	449,224	521,112	592,879
70301	OFFICE STAFF/SUPPORT	390,725	400,916	425,096	565,064
70501	MANAGERS/SUPERVISORS	767,525	692,949	623,919	633,602
70601	OPERATIONS STAFF	702,462	729,880	765,768	892,237
70901	BUILDING SERVICE WORKER	125,726	102,552	102,537	107,164
70902	CUSTODIAL OT	483	48	102,007	101,101
71001	PROGRAM/FACILITY DIRECTOR	494,385	576,116	611,688	687,576
71401	INSTRUCTOR	10 1,000	0,0,,,0	311,000	32,760
80303	PT OFFICE STAFF/SUPPORT	296,231	308,651	319,561	204,251
80903	PT BUILDING SERVICE WORKER	33,151	44,582	44,695	50,098
81003	PT PROGRAM DIRECTOR/SUPERVISOR	The second secon	114,693	135,106	127,474
81103	PT SPORTS OFFICIAL	81,325	62,198	61,676	61,105
81303	PT ASSISTANT DIRECTOR/SUPERVISO	90,439	115,951	121,255	125,269
81403	INSTRUCTORS/OVERNIGHT STAFF	234,259	239,223	254,863	216,990
81503	PT GENERAL STAFF	180,999	193,228	235,196	226,131
81603	PT SCOREKEEPERS	577	W. C.		200100
81703	PT DAY CAMP STAFF/LIFE GUARD	514,298	539,526	596,563	626,007
81803	PT SITE SUPERVISOR	17,878	27,546	36,515	41,725
81903	PT BUILDING/PARK OPENER	3,008	2,964	2,760	2,110
82103	ADA STAFF	68			
82503	PT VT HOUSE STAFF	30,157	22,122	38,453	36,000
82504	PT VT HOUSE STAFF OT	613	315	3,222	3,250
82603	PT VT RENTAL STAFF	27,994	50,700	63,346	61,107
82604	PT VT RENTAL STAFF OT	8,231	17,416	18,298	14,000
82703	PT SEASONAL STAFF	254,853	295,066	298,829	340,654
82704	PT SEASONAL	7.07		65	
SALARIES	AND WAGES	4,951,286	5,112,401	5,407,523	5,777,628
FRINGE BEN	NEFITS				
53132	DENTAL INSURANCE	22,161	23,761	22,966	24,075
53133	MEDICAL HEALTH INSURANCE	453,656	491,097	487,587	547,463
53134	LIFE INSURANCE	9,734	10,425	10,493	11,153
53135	IMRF PAYMENTS	1,228,304	322,950	330,750	328,111
53136	FICA PAYMENTS	377,614	391,025	409,165	447,354
53137	EMPLOYEE ASSISTANCE PROGRAM	2,528	2,559	2,560	2,294
83003	ALLOWANCES/REIMBURSEMENTS	78,762	102,394	85,064	79,567

Champaign Park District

54207	AL EQUIPMENT RENTAL POSTAGE AND MAILING PRINTING AND DUPLICATING STAFF MEETING LEGAL PUBLICATIONS/NOTICES	2014-15 ACTIVITY 2,172,759 37,811 73,376 4,466	2015-16 ACTIVITY 1,344,211 41,422	2016-17 PROJECTED ACTIVITY 1,348,585	2017-18 BUDGET 1,440,017
FRINGE BEN CONTRACTUA 54150 54201 54202 54204 54205 54206 54207	AL EQUIPMENT RENTAL POSTAGE AND MAILING PRINTING AND DUPLICATING STAFF MEETING LEGAL PUBLICATIONS/NOTICES	2,172,759 37,811 73,376	1,344,211	ACTIVITY	
FRINGE BEN CONTRACTUA 54150 54201 54202 54204 54205 54206 54207	AL EQUIPMENT RENTAL POSTAGE AND MAILING PRINTING AND DUPLICATING STAFF MEETING LEGAL PUBLICATIONS/NOTICES	37,811 73,376			
CONTRACTUA 54150 54201 54202 54204 54205 54206 54207	AL EQUIPMENT RENTAL POSTAGE AND MAILING PRINTING AND DUPLICATING STAFF MEETING LEGAL PUBLICATIONS/NOTICES	37,811 73,376		1,348,585	1,440,017
54150 54201 54202 54204 54205 54206 54207	EQUIPMENT RENTAL POSTAGE AND MAILING PRINTING AND DUPLICATING STAFF MEETING LEGAL PUBLICATIONS/NOTICES	73,376	41,422	10.00	
54201 54202 54204 54205 54206 54207	POSTAGE AND MAILING PRINTING AND DUPLICATING STAFF MEETING LEGAL PUBLICATIONS/NOTICES	73,376	41,422		10 -00
54202 54204 54205 54206 54207	PRINTING AND DUPLICATING STAFF MEETING LEGAL PUBLICATIONS/NOTICES	73,376	41,422	44.050	4,705
54204 54205 54206 54207	STAFF MEETING LEGAL PUBLICATIONS/NOTICES	The second secon		41,056	41,770
54205 54206 54207	LEGAL PUBLICATIONS/NOTICES		82,363	85,753	93,399
54206 54207	And the professional and the property of the p		3,565	2,711	5,450
54207		8,822	15,030	10,384	6,160
the State of the S	ADVERTISING/PUBLICITY	61,429	52,826	72,423	91,842
54208	STAFF TRAINING	28,342	29,222	38,124	41,527
	MEMBERSHIPS, DUES AND FEES	21,961	29,322	30,237	38,142
54209	CONFERENCE AND TRAVEL	36,997	48,791	31,752	48,740
	BOARD EXPENSE	13,503	11,303	11,545	12,485
aboli Sananan Arab	ATTORNEY FEES	96,909	125,388	134,000	128,700
	ARCHITECT AND ENGINEERING FEES	76,375	73,735	98,083	161,240
OTT MANAGEMENT	PROFESSIONAL FEES	94,491	100,280	90,883	142,990
	AUDIT EXPENSES	22,600	20,265	19,500	19,500
	INSURANCE EXPENSE	1,136	957	1,004	1,750
	LANDFILL FEES	45,533	38,025	35,241	37,589
ALCOHOLOGICA CO.	AUTO ALLOWANCE	2,014	2,705	1,625	2,350
	OFFICE EQUIPMENT REPAIRS	762	90	150	450
	VEHICLE REPAIR	13,798	21,566	21,871	22,450
	EQUIPMENT REPAIR	7,784	20,953	26,226	31,750
V TORREST AND THE STREET	BUILDING REPAIR	74,899	101,415	74,603	79,050
	EQUIPMENT RENTAL	122,276	144,733	141,727	144,395
	RENTAL FACILITIES	60,263	70,016	65,504	74,641
	PEST CONTROL	6,241	6,189	5,522	6,500
54254	SERVICE CONTRACTS	42,054	51,572	58,960	64,974
	LICENSE AND FEES	27,547	27,403	31,672	27,255
	SERVICE CONTRACTS-FACILITIES	71,403	77,044	99,932	112,664
54261	SERVICE CONTRACTS-GROUNDS	47,727	37,501	58,248	57,100
54262	OTHER SERVICE CONTRACTS	16,023			
54263	CONTRACTUAL MOWING	118,551	126,800	124,000	137,280
54264	CELL PHONE EXPENSE	7,127	6,576	8,485	8,205
54265	SUBSCRIPTIONS	1,018	2,509	2,395	2,735
54270	PERSONNEL COSTS	12,001	12,896	18,000	19,410
54271	PETTY CASH	100	25	50	
54275	HEALTH AND WELLNESS	3,671	4,540	3,200	4,200
54280	OTHER CONTRACTUAL SERVICES	55,877	104,979	94,017	133,095
54281	CONTRACTUAL PERSONNEL	71,804	102,449	83,968	104,866
54282	INTERN STIPENDS	10,850	12,020	7,823	12,300
	CONTRACTUAL ENTERTAINMENT	114,186	173,349	305,931	232,250
and the state of t	PARK AND RECREATION EXCELLENCE	1,015	801	3,815	1,865
	SCHOLARSHIPS	38,251	41,134	53,966	53,434
	FIELD/SPECIAL TRIPS	97,094	83,609	93,676	104,471
	MISC EXPENSES	(1)	721777	1-1-	
A late in the late	PROPERY/SALES TAX	16,236	18,494	21,435	22,171
	CREDIT CARD FEES	41,192	69,739	83,514	78,247
5-78-5-3-5-3-5-3-5-3-5-3-5-3-5-3-5-3-5-3-5-	EXTRAORDINARY LOSS-INVESTMENT	93,600	11,910	50,017	10,247
CONTRACTU	그렇게 하다면 하다가 하다면 하다 가게 하면 내용하다 사람들이 되었다. 그렇게 하다 하나 하나 하는 것이 없는데 하다 하나 하나 하나 하나 하나 하나 하나 하나 때문에 없다.	1,799,114	2,005,511	2,193,011	2,414,097

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Champaign	Park	DISTRICT

	Combined Budget Categ	Park District	unt Totals		
	Combined budget Categ	2014-15	2015-16	2016-17	2017-18
		ACTIVITY	ACTIVITY	PROJECTED	2011 10
ACCOUNT	DESCRIPTION	AOTIVITI	7,011711	ACTIVITY	BUDGET
	IES/SUPPLIES			7,011,111	
55301	OFFICE SUPPLIES	36,754	23,280	22,732	26,765
55302	ENVELOPES AND STATIONARY	1,910	2,160	1,992	3,100
55303	DUPLICATING SUPPLIES	5,437	4,950	4,666	6,300
55304	CHECKS AND BANK SUPPLIES	1,791	1,507	1,848	1,500
55305	PHOTOGRAPHIC SUPPLIES	168	1,058	710	1,185
55306	CPR BOOKS AND SUPPLIES (TORT FUND		1,000	710	1,695
55307	BOOKS AND MANUSCRIPTS	3,171	4,449	2,765	2,061
55308	FIRST AID/MEDICAL SUPPLIES	7,197	11,076	6,396	8,100
55309	SAFETY SUPPLIES	6,632	14,369	10,167	11,427
55315	STAFF UNIFORMS	17,721	32,794	38,732	39,234
55316	PARTICIPANT UNIFORMS	26,935	27,888	35,551	29,878
55320	BUILDING MAINTENANCE SUPPLIES	95,848	80,124	81,673	101,700
55321	LANDSCAPE SUPPLIES	42,196	54,214	39,957	45,700
55322	CLEANING/JANITORIAL SUPPLIES	26,815	26,862	26,308	28,625
55323	PLAYGROUND MAINTENANCE SUPPLIE	6,755	7,698	9,897	8,000
55324	PRESCRIBED BURN SUPPLIES	4,244	1,967	1,500	1,500
55325	EQUIPMENT AND TOOLS	24,284	23,616	25,355	28,320
55326	SHOP EQUIPMENT AND SUPPLIES	7,486	5,702	7,256	8,000
55327	VEHICLE/EQUIPMENT REPAIR PARTS	49,653	42,026	29,352	52,400
55328	AMENITY MAINTENANCE SUPPLIES	8,161	9,326	8,500	9,000
55329	OFFICE/ EQUIPMENT VALUE <\$10000	11,521	16,693	37,383	52,120
55330	GAS, FUEL, GREASE AND OIL	81,878	56,322	63,949	77,040
55331	CHEMICALS	34,821	64,303	54,837	64,200
	PAINTS	793	622	11,195	13,400
55332	PLANT MATERIALS	116,468	113,549	134,751	132,280
55333	FLOWERS AND CARDS	1,816	1,280	659	885
55348	PLAQUES, AWARDS AND PRIZES	18,473	24,733	27,779	32,181
55349		122,197	117,832	101,545	123,399
55350	RECREATION/PROGRAM SUPPLIES			2,102	2,200
55351	ANIMAL SUPPLIES	3,153	2,903	1,910	2,000
55352	FISH RESTOCKING	41,785	46 027	49,435	56,539
55354	FOOD SUPPLIES		46,037 8,666	7,566	9,000
55355	ANIMAL FEED	9,069 85,593	97,809	102,689	98,471
55360	MERCHANDISE FOR RESALE			951,157	1,078,205
COMMODI	TIES/SUPPLIES	900,725	925,815	951,157	1,070,200
UTUITIES					
UTILITIES	CANITARY FEEC	45,381	23,725	25,812	25,460
56230	SANITARY FEES GAS AND ELECTRICTIY	320,873	317,860	352,565	375,777
56231		104,420	129,464	143,613	156,810
56232	WATER	68,098	69,332	69,813	69,514
56233	TELECOMM EXPENSE	538,772	540,381	591,803	627,561
UTILITIES		536,772	540,361	591,603	027,501
INSURANCE		10.00			200
57131	WORKERS COMPENSATION	76,516	72,451	76,738	89,083
57137	UNEMPLOYMENT PREMIUM	11,575	12,634	11,000	11,500
57220	LIABILITY INSURANCE	30,630	30,798	37,760	43,840
57222	EMPLOYMENT PRACTICES	13,023	14,294	17,220	19,208
57224	PROPERTY INSURANCE	66,829	68,664	76,956	84,457
INSURANC	Committee of the commit	198,573	198,841	219,674	248,088
		12-21-12-1	7.5.2.4.7.1.0	7:0000	TO A TABLE (TV)

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Combined Budget Cate	Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the O			and the same
	2014-15	2015-16	2016-17	2017-18
	ACTIVITY	ACTIVITY	PROJECTED	
DESCRIPTION			ACTIVITY	BUDGET
RIODIC MAINTENANCE				
PERIODIC MAINTENANCE	143,532	260,634	94,800	231,000
ROUTINE MAINTENANCE	132,151	138,464	141,611	198,200
ERIODIC MAINTENANCE	275,683	399,098	236,411	429,200
	The second second	The state of the state of		
TLAY				
OFFICE EQUIPMENT >\$10,000	540			
TECHNOLOGY EQUIP REPLACEMENT		19,561	20,000	
VEHICLES / EQUIPMENT	389,898			325,350
PARK CONSTRUCTION/IMPROVEMENT:			3700 Y/2 M5 L/	3,781,875
	A COURT OF THE PARTY OF THE PAR	- STATE STATE STATE OF THE STAT	5.445-07-07-400-00-00-0	102,500
				60,000
				400,000
	2,546,123	1,233,272	1,422,141	4,669,725
A. M. A.				
CE PRINCIPAL				
BOND REDEMPTION	385,000	400,000	410,000	420,000
ICE PRINCIPAL "	385,000	400,000	410,000	420,000
CE INTEREST/FEES				
INTEREST EXPENSE	145,214	131,428	126,584	120,662
ICE INTEREST/FEES	145,214	131,428	126,584	120,662
TRANSFERS TO OTHER FUNDS		2,859,865		2,639,621
TO OTHER FUNDS	3,721,790	2,859,865	1,200,567	2,639,621
OPRIATIONS -	\$17,635,039	\$15,150,823	\$14 107 456	\$19,864,804
OT THE THORSE	<b>\$17,000,000</b>	ψ10,100,020	ψ14,107,400	φ10,004,004
REVENUES - ALL FUNDS	20.432.052	17.829.246	17.221.592	19,221,792
	THE RESIDENCE AND ADDRESS OF THE PERSON.	15,150,823	14,107,456	19,864,804
IONS - ALL FUNDS	17.055.054			
TIONS - ALL FUNDS ENUES/APPROPRIATIONS - ALL FUNDS	17,635,039 2,797,013	2,678,423	3,114,136	(643,012)
	DESCRIPTION  RIODIC MAINTENANCE PERIODIC MAINTENANCE ROUTINE MAINTENANCE ERIODIC MAINTENANCE  TLAY OFFICE EQUIPMENT >\$10,000 TECHNOLOGY EQUIP REPLACEMENT VEHICLES / EQUIPMENT PARK CONSTRUCTION/IMPROVEMENT: UPD CAPITAL ADA REPAIR PROJECTS AND EQUIPMENT LAND ACQUISITION/DEVELOPMENT JTLAY  CE PRINCIPAL BOND REDEMPTION //ICE PRINCIPAL CE INTEREST/FEES INTEREST EXPENSE	DESCRIPTION  RIODIC MAINTENANCE PERIODIC MAINTENANCE PERIODIC MAINTENANCE PERIODIC MAINTENANCE PERIODIC MAINTENANCE PERIODIC MAINTENANCE PERIODIC MAINTENANCE  TLAY  OFFICE EQUIPMENT >\$10,000 TECHNOLOGY EQUIP REPLACEMENT VEHICLES / EQUIPMENT	DESCRIPTION  PRIODIC MAINTENANCE PERIODIC MAINTENAN	2014-15

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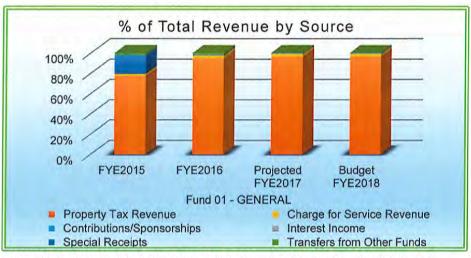
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### **BUDGET BY FUND**

#### GENERAL FUND

#### PRINCIPAL RESPONSIBILITIES

GENERAL FUND - is the Park 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 Park District's general administrative costs, park and facility operations, maintenance, and



planning. The General Fund is divided into four departments –Administration, Marketing, Operations and Planning. The Operations Department is further divided into three divisions – Horticulture/Natural Areas, Grounds/Maintenance, and Special Projects.

#### 2016-17 ACCOMPLISHMENTS

### SG1 – 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.

# SG2 – 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.

### SG3 – 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. Status-published the Park District's first performance measurements report for the entire Park District.

#### 2017-18 GOALS

## SG1 – 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.

## SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

#### **OBJECTIVES:**

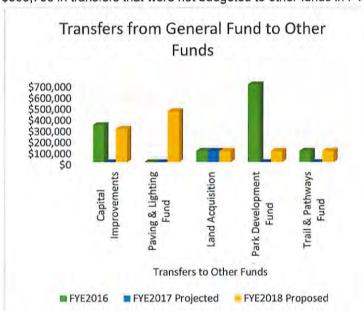
- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.

### SG3 – 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.

Revenues are budgeted at \$5,750,628, an increase from prior year projected of \$149,463 or (2.67%) from last year. Property tax revenues increased 2.88% with remaining revenues holding steady, with exception of charges for services. A decrease in revenues is planned for the flower island program, as some locations have not renewed. Expenditures, including transfers, are budgeted at \$5,602,250, which represents an increase of \$1,316,587 from prior year projected, or 30.72 %. This increase is comprised of an additional \$958,700 in transfers that were not budgeted to other funds in FYE2017. Excluding the transfers, total



expenditures in the General Fund are estimated to increase 8.02%. Of the change in expenditures, 5.06% is for personnel and benefits. In addition, hours and rate for a part-time marketing position increased from prior year, and a new part-time position was added to assist the technology team, this amounts to nearly \$20,000 between the two positions. In FYE2017, the Board approved the transfer from the General Fund to commit a total of \$300,000 for capital project funds to be transferred in FYE2018 for Commissioners Park. Those funds have been committed by board action and a resolution on file to denote approval. Any change from this 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. Additional transfers of \$458,700 include lighting at Dodds Park, \$100,000 to Trails and Pathways Fund, and \$100,000 to the Park Development Fund.



### Champaign Park District Budget Category Totals by Fund

	Fund 01 - GENERAL				
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Property Tax Revenue	\$5,284,301	\$5,338,145	\$5,395,487	\$5,551,048	
Charge for Service Revenue	131,083	126,395	133,548	128,580	
Contributions/Sponsorships	0	2,750	2,500	2,500	
Interest Income	13,166	33,610	48,000	48,000	
Special Receipts	1,270,287	30,557	21,630	20,500	
Transfers from Other Funds	128,990	95,594	0	00	
Total Estimated Revenues	\$6,827,827	\$5,627,051	\$5,601,165	\$5,750,628	
Appropriations					
Salaries and Wages	\$2,102,848	\$2,153,064	\$2,274,312	\$2,466,675	
Fringe Benefits	331,073	363,781	351,274	370,539	
Contractual	798,598	749,627	822,957	845,960	
Commodities/Supplies	427,152	413,871	427,244	472,857	
Utilities	117,992	128,462	139,324	151,817	
Routine/Periodic Maintenance	179,820	238,239	160,552	235,700	
Capital Outlay	89,120	0	10,000	0	
Transfers to Other Funds	2,368,000	1,228,600	100,000	1,058,700	
Total Appropriations	\$6,414,603	\$5,275,644	\$4,285,663	\$5,602,248	
Net of Revenues Over (Under) Appropriations	\$413,224	\$351,407	\$1,315,502	\$148,380	
Beginning Fund Balance	3,677,024	\$4,090,248	\$4,441,655	\$5,757,157	
Ending Fund Balance	\$4,090,248	\$4,441,655	\$5,757,157	\$5,905,537	

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.

		ALS BY BUDGET C	ATEGORY		
	FUN	D 01 - GENERAL	2045 40	2046.47	2047.40
		2014-15	2015-16	2016-17 PROJECTED	2017-18 BUDGET
	T DECORIDION	ACTIVITY	ACTIVITY		
	NT DESCRIPTION			ACTIVITY	BUDGET
	ATED REVENUES				
COLUMN STREET, SANS	RTY TAX REVENUE	¢5 004 204	ØE 220 44E	¢E 20E 497	¢E EE1 049
41010	PROPERTY TAXES	\$5,284,301	\$5,338,145	\$5,395,487	\$5,551,048
PROP	ERTY TAX REVENUE	5,284,301	5,338,145	5,395,487	5,551,048
CHARG	E FOR SERVICE REVENUE				
49115	PROGRAM FEES	131,083	126,395	133,548	128,580
CHAR	GE FOR SERVICE REVENUE	131,083	126,395	133,548	128,580
CONTR	IBUTIONS/SPONSORSHIPS				
47100	SPONSORSHIPS		2,750	2,500	2,500
	RIBUTIONS/SPONSORSHIPS		2,750	2,500	2,500
CONT	KIBO HONO/OF CINGOROTHE S		2,700	2,000	2,000
INTERE	ST INCOME				
43030	INTEREST	13,166	33,610	48,000	48,000
INTER	EST INCOME	13,166	33,610	48,000	48,000
	DATE OF THE PARTY	- Committee of the Comm			- and and
STATE OF THE PARTY	L RECEIPTS				The same of
44100	RENTAL INCOME	1,455	1,550	1,955	1,550
46150	SPECIAL RECEIPTS	18,832	29,007	19,675	18,950
47200	GRANT PROCEEDS	1,250,000			
SPECI	AL RECEIPTS	1,270,287	30,557	21,630	20,500
	TERROR EN ATTUEN EL MAN				
	FERS FROM OTHER FUNDS	400.000	05 504		
46500	TRANSFER IN	128,990	95,594		
TRANS	SFERS FROM OTHER FUNDS	128,990	95,594		
TOTAL	ESTIMATED REVENUES	\$6,827,827	\$5,627,051	\$5,601,165	\$5,750,628
TOTAL	ESTIMATES REVERSES	40,021,021	40,021,001	40,001,100	40,100,020
10000	S. C.				
	PRIATIONS				
A STATE OF THE PARTY OF THE PAR	ES AND WAGES	\$111,897	\$126,535	\$127,000	\$130,175
70001 70101	EXECUTIVE DIRECTOR	321,944	334,725	379,748	445,121
70301	OFFICE STAFF/SUPPORT	260,517	240,904	268,825	326,557
70501	MANAGERS/SUPERVISORS	385,362	370,686	338,505	297,446
70601	OPERATIONS STAFF	674,638	695,627	751,768	856,712
70901	BUILDING SERVICE WORKER	27,670	28,385	29,000	29,804
71001	PROGRAM/FACILITY DIR.	41,846	42,041	41,690	45,781
80303	PT OFFICE STAFF/SUPPORT	67,757	61,048	78,801	41,775
80903	PT BUILDING SERVICE WORKER	272	239	410	594
82703	PT SEASONAL STAFF	210,945	252,874	258,500	292,710
82704	PT SEASONAL	210,343	202,014	65	202,710
	RIES AND WAGES	2,102,848	2,153,064	2,274,312	2,466,675
					works the same of
NAME OF TAXABLE PARTY.	BENEFITS		N.J.		- Company
53132	DENTAL INSURANCE	13,167	14,162	12,805	13,401
53133	MEDICAL HEALTH INSURANCE	260,724	284,195	280,000	297,355
53134	LIFE INSURANCE	5,674	6,360	6,296	6,606
53137	EMPLOYEE ASSISTANCE PROGRAM	1,459	1,550	1,483	1,490
83003	ALLOWANCES/REIMBURSEMENTS	50,049	57,514	50,690	51,687

ACCOUNT	TOTALS	BY BUDGET	CATEGORY

	FUND 0	1 - GENERAL	TEGORI		
-	FOND 0	2014-15	2015-16	2016-17	2017-18
	10.000	ACTIVITY	ACTIVITY	PROJECTED	BUDGET
ACCOU	NT DESCRIPTION	ACTIVITY	7.0111111	ACTIVITY	BUDGET
	E BENEFITS	331,073	363,781	351,274	370,539
111110		001,070	000,701	001,274	0,0,000
CONTR	ACTUAL				
54201	POSTAGE AND MAILING	4,960	3,619	5,037	4,400
54202	PRINTING AND DUPLICATING	3,507	8,049	8,431	11,650
54204	STAFF MEETINGS	2,873	1,909	2,163	2,750
54205	LEGAL PUBLICATIONS/NOTICES	8,406	13,967	10,204	5,560
54206	ADVERTISING/PUBLICITY	18,818	22,937	23,515	24,926
54207	STAFF TRAINING	8,081	8,111	10,907	14,750
54208	MEMBERSHIPS, DUES AND FEES	15,075	18,274	20,221	19,977
54209	CONFERENCE AND TRAVEL	20,212	23,729	18,680	25,140
54210	BOARD EXPENSE	13,503	11,303	11,545	12,485
54212	ATTORNEY FEES	96,909	125,388	134,000	125,000
54214	ARCHITECT AND ENGINEERING FEES	76,375	67,735	98,083	61,240
54215	PROFESSIONAL FEES	85,802	83,030	86,345	133,565
54234	LANDFILL FEES	30,751	27,212	28,475	28,625
54236	AUTO ALLOWANCE	269	289	500	400
54240	OFFICE EQUIPMENT REPAIRS	762	90	150	150
54241	VEHICLE REPAIR	13,453	19,789	19,359	16,450
54242	EQUIPMENT REPAIR	2,621	5,974	6,971	7,350
54245	BUILDING REPAIR	23,031	7,046	23,650	19,300
54250	EQUIPMENT RENTAL	12,389	10,837	12,570	10,800
54253	PEST CONTROL	776	1,107	822	1,210
54254	SERVICE CONTRACTS	33,632	40,272	39,939	40,170
54255	LICENSE AND FEES	12,138	16,356	19,765	13,675
54260	SERVICE CONTRACTS - FACILITIES	8,529	6,709	6,780	7,652
54261	SERVICE CONTRACTS-GROUNDS	42,892	30,388	48,382	47,100
54262	OTHER SERVICE CONTRACTS	16,023			
54263	CONTRACTUAL MOWING	118,551	126,800	124,000	137,280
54264	CELL PHONE EXPENSE	5,722	5,436	6,550	5,400
54265	SUBSCRIPTIONS	611	1,243	1,165	1,250
54270	PERSONNEL COSTS	12,001	12,896	18,000	19,410
54275	HEALTH AND WELLNESS	3,671	4,540	3,200	4,200
54280	OTHER CONTRACTUAL SERVICES	6,830	29,854	23,088	37,330
54281	CONTRACTUAL PERSONNEL			100	100
54282	INTERN STIPEND	3,550	1,200	1,200	2,700
54285	CONTRACTUAL ENTERTAINMENT	350			500
54291	PARK AND RECREATION EXCELLENCE	1,015	801	3,815	1,865
59412	PROPERTY/SALES TAX	286	286	280	300
59414	CREDIT CARD FEES	624	541	1,500	1,300
90000	EXTRAORDINARY LOSS-INVESTMENT	93,600	11,910		
CONTR	RACTUAL	798,598	749,627	819,392	845,960
	DITIES/SUPPLIES				
55301	OFFICE SUPPLIES	27,874	15,361	12,502	15,910
55302	ENVELOPES AND STATIONARY	904	1,895	1,276	1,900
55303	DUPLICATING SUPPLIES	2,326	2,058	2,028	2,300
55304	CHECKS AND BANK SUPPLIES	1,791	1,507	1,848	1,500
55305	PHOTOGRAPHIC SUPPLIES	168	1,047	644	885
55307	BOOKS AND MANUSCRIPTS	1,735	876	997	625
55308	FIRST AID/MEDICAL SUPPLIES	4,264	8,240	5,000	5,000

	FUND 01	- GENERAL			
		2014-15	2015-16	2016-17	2017-18
		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
	DESCRIPTION			ACTIVITY	BUDGET
55309	SAFETY SUPPLIES	6,279	3,657	6,900	6,900
55315	STAFF UNIFORMS	8,089	18,907	17,720	18,800
55316	PARTICIPANT UNIFORMS	915	3,239	1,896	3,000
55320	BUILDING MAINTENANCE SUPPLIES	28,451	24,822	26,963	30,300
55321	LANDSCAPE SUPPLIES	26,362	37,054	27,901	32,200
55322	CLEANING /JANITORIAL SUPPLIES	4,116	5,252	6,948	6,907
55323	PLAYGROUND MAINTENANCE SUPPLIE:	6,755	7,698	9,897	8,000
55324	PRESCRIBED BURN SUPPLIES	4,244	1,967	1,500	1,500
55325	EQUIPMENT AND TOOLS	22,012	20,758	21,355	23,000
55326	SHOP EQUIPMENT AND SUPPLIES	7,486	5,702	7,256	8,000
55327	VEHICLE/EQUIPMENT REPAIR PARTS	47,542	35,804	22,824	42,400
55328	AMENITY MAINTENANCE SUPPLIES	8,161	9,326	8,500	9,000
55329	OFFICE/ EQUIPMENT VALUE <\$10000	7,921	15,998	30,504	23,000
55330	GAS,FUEL,GREASE AND OIL	65,630	44,036	47,881	62,500
55331	CHEMICALS	15,752	25,942	14,437	21,200
55332	PAINTS	598	417	595	1,400
55333	PLANT MATERIALS	113,198	113,038	132,651	129,280
55348	FLOWERS AND CARDS	1,114	1,097	500	500
55349	PLAQUES, AWARDS AND PRIZES	3,987	3,683	7,554	8,150
55350	RECREATION/PROGRAM SUPPLIES	8,401	3,660	3,737	4,750
55352	FISH RESTOCKING			1,910	2,000
55354	FOOD SUPPLIES	1,077	830	3,529	1,950
COMMO	DITIES/SUPPLIES	427,152	413,871	427,253	472,857
UTILITIES					
56230	SANITARY FEES AND CHARGES	26,800	15,697	15,060	14,400
56231	GAS AND ELECTRICITY	35,810	36,912	40,896	45,566
56232	WATER	35,308	52,750	54,864	63,200
56233	TELECOMM EXPENSE	20,074	23,103	28,504	28,651
UTILITIE		117,992	128,462	139,324	151,817
POLITINE	PERIODIC MAINTENANCE				
CONTRACTOR STREET, STR	PERIODIC MAINTENANCE	94,631	136,138	94,800	114,500
58001 58002	ROUTINE MAINTENANCE	85,189	102,100	65,752	121,200
Control of the Contro	PERIODIC MAINTENANCE	179,820	238,238	160,552	235,700
ROUTINE	PERIODIC MAINTENANCE	179,020	230,230	100,332	255,700
CAPITAL	DUTLAY	7.095			
61501	OFFICE EQUIPMENT >\$10,000	540			
61508	PARK CONSTRUCTION/IMPROVEMENTS	88,580		10,000	
CAPITAL	OUTLAY	89,120		10,000	
TRANSFE	RS TO OTHER FUNDS				
59409	TRANSFERS TO OTHER FUNDS	2,368,000	1,228,600	100,000	1,058,700
	ERS TO OTHER FUNDS	2,368,000	1,228,600	100,000	1,058,700
TOTAL AP	PROPRIATIONS	6,414,603	5,275,643	4,282,107	5,602,248
	EVENUES/APPROPRIATIONS - FUND 01	\$413,224	\$351,408	\$1,319,058	\$148,380

#### RECREATION FUND

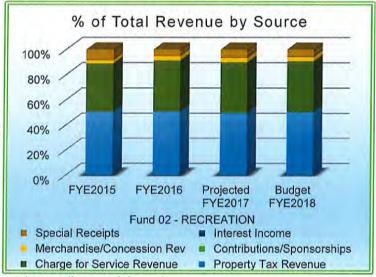
PRINCIPAL RESPONSIBILITIES

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 Park 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.

<u>ADMINISTRATION</u> – established to account for the administrative expenses of the

recreation programs, facilities and departments and recreation special events.

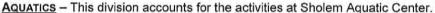


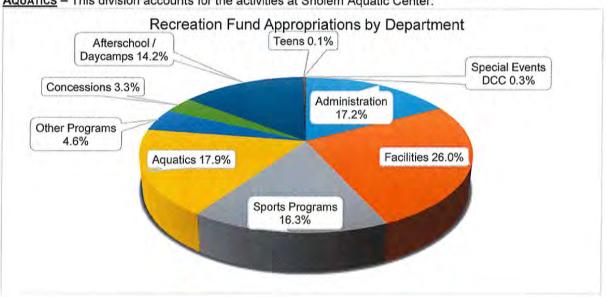
<u>RECREATION CENTERS/BALL FIELDS</u>— accounts for programs and activities at the Hays Center, Douglass Community Center, Douglass Annex, Douglass Library, Leonhard Recreation Center, Kaufmann Lake, Tennis Center and recreation activities at Springer Center; and accounts for expenditures to maintain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

<u>SPORTS</u> – This covers the various adult and youth sport programs offered by the Park District, including youth and adult softball, softball, sports camps, soccer, developmental sports, basketball, volleyball and senior fitness opportunities including chair exercises.

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

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





#### PERFORMANCE INDICATORS

			FYE2017	FYE2018
	FYE2015	FYE2016	Projected	Proposed
Operating Expenditures Per Capita	\$35.30	\$42.14	\$37.53	\$40.74

#### 2016-17 ACCOMPLISHMENTS

## SG5 - PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

#### **OBJECTIVES:**

- Evaluate current community partnerships and develop new partnerships. Status- Formed several
  partnerships with local agencies to execute programming and events. Worked with Neighborhood services to
  assist groups with neighborhood events.
- Develop new family-focused special events or activities that bring residents together. Status- Offered new programs/services at new LRC. Reintroduced historical Drum Corp initiative. Attracted new staff for sports officials and volunteer coaches.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community. Status- Hosted successful baseball and soccer tournaments. Increased number of volleyball and softball teams in leagues offered. Increases in enrollment in Day Camps Park District-wide.

#### 2017-18 GOALS

## SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE.

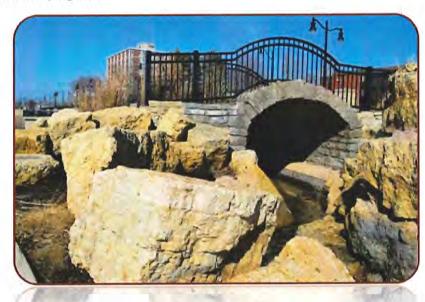
#### **OBJECTIVES:**

- · 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.

#### SG2 – 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 firsttime program participants.
- Track new programming and equipment trends.
- Monitor most effective mediums to communicate offerings to the community.
- Field program and event suggestions to maintain viable programs and services to residents.
- Promote scholarship opportunities to participants.



## SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES.

#### **OBJECTIVES:**

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- 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.
- · Develop and promote health and wellness programs.

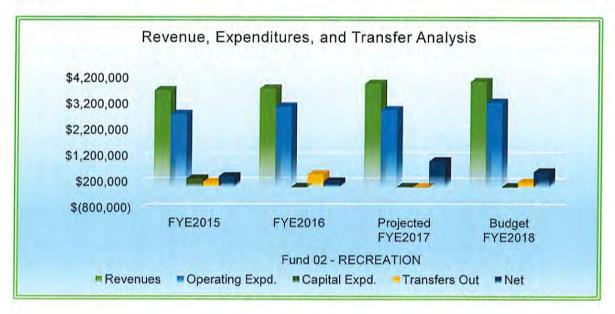
### SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL. OBJECTIVES:

- Continue to monitor programs and services to better define core programs and services.
- 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.
- Develop effective strategies to make programs more affordable.
- · Develop additional low-cost or free programs.

## SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

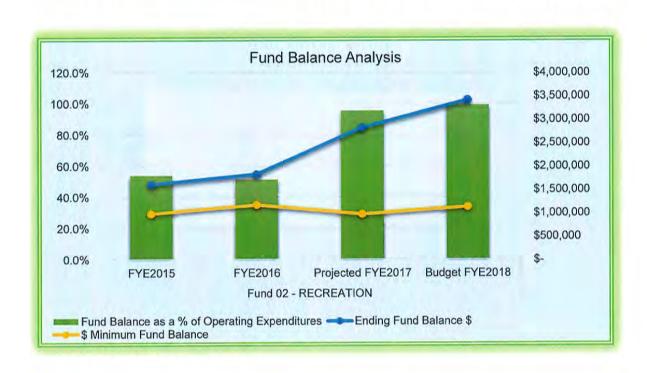
#### **OBJECTIVES:**

- 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, initiatives, 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 to build upon pilot 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 event



### Champaign Park District Budget Category Totals by Fund

	Fund 02 - RECREATION				
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Property Tax Revenue	\$1,862,515	\$1,920,097	\$1,964,732	\$2,031,240	
Charge for Service Revenue	1,427,898	1,531,832	1,596,503	1,639,890	
Contributions/Sponsorships	0	2,844	12,976	2,800	
Merchandise/Concession Rev	101,152	133,256	134,219	135,950	
Interest Income	6,125	7,103	11,500	11,650	
Special Receipts	302,168	184,300	249,590	223,070	
Total Estimated Revenues	\$3,699,858	\$3,779,432	\$3,969,520	\$4,044,600	
Appropriations	TTX 11017V N	Varionita	740 60 707		
Salaries and Wages	\$1,690,738	\$1,797,577	\$1,789,815	\$1,864,661	
Fringe Benefits	116,594	143,557	137,585	149,962	
Contractual	342,825	391,506	355,450	436,078	
Commodities/Supplies	302,122	316,468	342,070	381,093	
Utilities	309,550	297,901	326,463	343,296	
Routine/Periodic Maintenance	36,601	133,618	10,000	79,500	
Capital Outlay	313,608	0	9,700	12,350	
Transfers to Other Funds	184,598	481,222	0	190,600	
Total Appropriations	\$3,296,636	\$3,561,849	\$2,971,083	\$3,457,540	
Net of Revenues Over (Under) Appropriations	\$403,222	\$217,583	\$998,437	\$587,060	
Beginning Fund Balance	1,206,600	\$1,609,822	\$1,827,405	\$2,825,842	
Ending Fund Balance	\$1,609,822	\$1,827,405	\$2,825,842	\$3,412,902	



		EATION FUND			
	FYE2018 PROGRAM				
		2014-15	A1000000000000000000000000000000000000		2017-1
	(2111111111111111111111111111111111111	ACTIVITY	ACTIVITY	PROJECTED	BUDGE
ACCOUNT	DESCRIPTION			ACTIVITY	BUDGE.
Fund 02 - RECRE	ATION				
ESTIMATED REV	VENUES				
ADMINISTRATI	ON	1,868,645	1,927,199	2,011,680	2,043,336
FACILITIES		267,035	199,555	214,961	245,955
SPORTS PROG	RAMS	596,061	558,427	601,758	603,120
<b>AFTERSCHOOL</b>	L/DAYCAMPS	434,625	487,967	486,751	523,015
OTHER PROGR	RAMS	75,503	57,672	62,654	61,825
TEEN PROGRA	MS	1,632	938	1,398	2,680
SPECIAL EVEN	TS	30	250	1,726	1,000
CONCESSIONS	3	96,964	127,609	126,829	129,525
AQUATICS		359,363	419,815	461,763	434,177
TOTAL ESTIMAT	ED REVENUES	\$3,699,858	\$3,779,432	\$3,969,520	\$4,044,633
<b>APPROPRIATION</b>	NS	100000	10000	N. Take A.	
ADMINISTRATIO	ON	933,122	936,879	362,238	586,715
FACILITIES	N. N. J. C.	691,968	771,143	803,709	899,004
SPORTS PROG	RAMS	497,176	466,822	515,604	571,121
AFTERSCHOOL	/DAYCAMPS	444,921	467,780	434,949	492,167
OTHER PROGR	AMS	117,330	115,447	122,076	136,433
TEEN PROGRA	MS	2,917	6,680	2,910	3,304
SPECIAL EVEN	TS	14,076	10,354	8,990	10,196
CONCESSIONS		99,463	111,686	110,370	115,813
AQUATICS		495,663	675,058	610,237	642,787
TOTAL APPROP	RIATIONS	3,296,636	3,561,849	2,971,083	3,457,540
NET OF REVENUES	APPROPRIATIONS - FUND 02	\$403,222	\$217,583	\$998,437	\$587,093

ACCOUNT TOTALS BY BUDGET CATEGORY	ACCOUNT	TOTALS	BY BUDGET	CATEGORY
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		TALS BY BUDGET CA	TEGORY		
	FUI	ND 02 - RECREATION 2014-15	2015-16	2016-17	2017-18
		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
ACCOUN	T DESCRIPTION	Activiti	AOTIVITI	ACTIVITY	BUDGET
	TED REVENUES				
	RTY TAX REVENUE				
41010	PROPERTY TAXES	\$1,862,515	\$1,920,097	\$1,964,732	\$2,031,236
THE RESERVE OF THE PARTY OF THE	RTY TAX REVENUE	1,862,515	1,920,097	1,964,732	2,031,236
	FOR SERVICE REVENUE				The state of the s
42100	SEASON TICKET SALES	114,324	108,180	110,788	110,620
42105	DAILY ADMISSION SALES	161,565	225,750	254,560	235,747
48110	BALL MACHINE USAGE	574	948	804	945
48111	RANDOM COURT TIME	99,409	92,950	95,683	97,266
48112	PRIVATE LESSONS	32,050	35,917	36,938	33,880
48115	RACQUET STRINGING	858	1,163	2,532	2,565
48120	VENDING MACHINE SALES	000 250	1 020 070	1,034,302	1 076 092
49115	PROGRAM FEES VENDOR PORTION OF INCOME	988,259	1,028,078	(45,011)	1,076,982 (45,290)
49116	SPECIAL EVENTS	(40,031) 820	(57,943) 5,837	2,220	2,184
49175 49260	MEMBERSHIP FEES	70,070	90,951	103,687	125,020
	SE FOR SERVICE REVENUE	1,427,898	1,531,832	1,596,503	1,639,919
CHARC	SE FOR SERVICE REVENUE	1,427,000	1,001,002	1,000,000	1,000,010
CONTRI	BUTIONS/SPONSORSHIPS				
47100	SPONSORSHIPS		2,844	12,976	2,800
	IBUTIONS/SPONSORSHIPS	***************************************	2,844	12,976	2,800
			100	0.004.000.00	
MERCHA	ANDISE/CONCESSION REV				
48100	CONCESSION REVENUE	96,964	127,609	126,829	129,525
48105	MERCHANDISE FOR RESALE	4,038	5,307	7,390	6,328
48239	MERCHANDISE FOR RESALE	150	340		100
MERCH	ANDISE/CONCESSION REV	101,152	133,256	134,219	135,953
Chichester and Committee	ST INCOME	ستبد بسيست دد سند			- Links
43030	INTEREST	6,125	7,103	11,500	11,650
INTERE	ST INCOME	6,125	7,103	11,500	11,650
Section of the second section of the second	RECEIPTS	450.554	440,000	100.004	400.000
44100	RENTAL INCOME	150,554	140,269	160,004	168,600 37,525
46150	SPECIAL RECEIPTS OTHER REIMBURSEMENTS	122,736	42,909 1,122	34,636 11,369	8,750
46160 47200		2,642 26,236	1,122	43,581	8,200
THE PERSON NAMED IN COLUMN	GRANT PROCEEDS AL RECEIPTS	302,168	184,300	249,590	223,075
SPECIA	AL RECEIP 15	302,100	104,300	249,090	223,075
TOTAL F	STIMATED REVENUES	\$3,699,858	\$3,779,432	\$3,969,520	\$4,044,633
TOTALL	STIMATED NEVENOES	Ψ0,000,000	ψο, 110, 402	ψ0,000,020	Ψ-1,0-1-1,000
APPROP	PRIATIONS				
And in case of the latest designation of the	S AND WAGES				
70101	DEPARTMENT HEAD	\$64,966	\$44,304	\$41,000	\$42,025
70301	OFFICE STAFF/SUPPORT	80,215	85,902	77,055	125,075
70501	MANAGERS/SUPERVISORS	176,261	168,602	97,415	101,618
70601	OPERATIONS STAFF	27,824	34,253	14,000	35,525
70901	CUSTODIAL	38,670	39,416	39,039	40,959
71001	PROGRAM/FACILITY DIR.	239,991	301,455	347,030	388,759
80303	PT OFFICE STAFF/SUPPORT	130,918	152,832	150,799	100,450
80903	PT BUILDING SERVICE WORKER	20,204	29,729	29,366	30,455

	FUND 02 -	RECREATION			
		2014-15	2015-16	2016-17	2017-18
		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
ACCOUN	NT DESCRIPTION			ACTIVITY	BUDGET
81003	PT PROGRAM DIRECTOR/SUPERVISOR	73,059	71,723	77,226	84,944
81103	PT SPORTS OFFICIAL	81,325	62,198	61,676	61,105
81303	PT ASSISTANT DIRECTOR/SUPERVISOR	79,421	98,239	99,512	100,309
81403	PT INSTRUCTOR	153,361	158,751	169,990	148,549
81503	PT GENERAL STAFF	82,639	89,380	112,120	104,346
81603	PT SCOREKEEPERS	577	10214 0331612		375117 47434
81703	PT DAY CAMP STAFF/LIFE GUARD	376,513	388,349	395,038	409,063
81803	PT SITE SUPERVISOR	17,878	27,546	36,515	41,725
81903	PT BUILDING OPENER	3,008	2,706	1,705	1,810
82703	PT SEASONAL STAFF	43,908	42,192	40,329	47,944
	IES AND WAGES	1,690,738	1,797,577	1,789,815	1,864,661
			THE RESERVE OF THE PERSON NAMED IN		
FRINGE	BENEFITS				
53132	DENTAL INSURANCE	5,489	6,041	5,438	5,698
53133	MEDICAL HEALTH INSURANCE	95,990	112,859	111,200	130,584
53134	LIFE INSURANCE	2,341	2,366	2,230	2,240
53137	EMPLOYEE ASSISTANCE PROGRAM	580	606	580	620
83003	ALLOWANCES/REIMBURSEMENTS	12,194	21,685	18,137	10,820
	E BENEFITS	116,594	143,557	137,585	149,962
111110		110,004	140,007	107,000	140,002
CONTRA	ACTUAL				
54201	POSTAGE AND MAILING	18,383	19,816	19,036	19,125
54202	PRINTING AND DUPLICATING	29,159	28,624	28,949	31,361
54204	STAFF MEETINGS	394	829	377	1,050
54205	LEGAL PUBLICATIONS/NOTICES	279	373	41	350
54206	ADVERTISING/PUBLICITY	1,538	3,543	5,857	12,478
54207	STAFF TRAINING	15,031	15,649	15,932	17,773
54208	MEMBERSHIPS, DUES AND FEES	4,357	6,017	6,703	11,304
54209	CONFERENCE AND TRAVEL	9,251	8,054	5,167	9,700
54215	PROFESSIONAL FEES	2,701	7,205	0,107	5,000
54234	LANDFILL FEES	4,064	3,116	1,677	2,405
54236	AUTO ALLOWANCE	458	486	218	300
54241	VEHICLE REPAIR	450	695	2,512	2,500
54242	EQUIPMENT REPAIR	216	9,304	16,088	19,450
54245	BUILDING REPAIR	32,742	63,719	36,084	41,150
54250	EQUIPMENT RENTAL	9,984	11,500	3,038	6,270
54251	RENTAL FACILITIES	4,981	5,224	2,674	
54253	PEST CONTROL	3,730	3,313	3,018	5,500
54254	SERVICE CONTRACTS	4,580	5,036	6,253	3,490
54255	LICENSE AND FEES	295	236	150	13,604
54260		57,458		58,065	880
54261	SERVICE CONTRACTS-FACILITIES SERVICE CONTRACTS-GROUNDS		59,400		63,002
54264		4,835	7,113	9,866	10,000
54265	CELL PHONE EXPENSE	1,089	725	1,404	2,280
	SUBSCRIPTIONS	197	876	755	975
54271	PETTY CASH	50	11 107	50	40.075
54280	OTHER CONTRACTUAL SERVICES	4,213	11,137	9,240	12,375
54281	CONTRACTUAL PERSONNEL	7,477	10,367	13,151	20,670
54282	INTERN STIPEND	5,000	3,700	1,064	3,600
54285	CONTRACTUAL ENTERTAINMENT	1,195	1,370	540	1,000
54299	FIELD/SPECIAL TRIPS	84,492	61,329	61,765	71,315
59412	PROPERTY/SALES TAX	8,227	11,238	10,986	11,871
59414	CREDIT CARD FEES	26,449	31,512	34,790	35,300
CONTR	ACTUAL	342,825	391,506	355,450	436,078

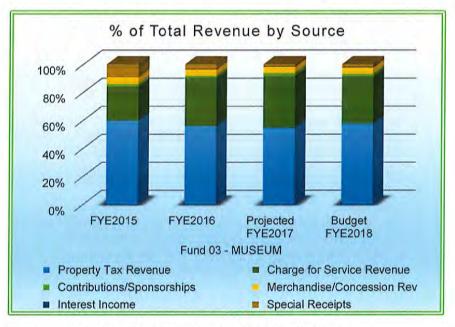
ACCOUNT TOTALS BY BUDGET CATEGORY FUND 02 - RECREATION					
		2014-15	2015-16	2016-17	2017-18
ACCOUNT	DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET BUDGET
COMMOD	ITIES/SUPPLIES				
55301	OFFICE SUPPLIES	6,250	4,530	6,554	6,645
55302	ENVELOPES AND STATIONARY	200			200
55303	DUPLICATING SUPPLIES	1,857	1,671	2,050	2,200
55305	PHOTOGRAPHIC SUPPLIES				150
55307	BOOKS AND MANUSCRIPTS	934	1,298	394	1,336
55308	FIRST AID/MEDICAL SUPPLIES-POOL SPE	1,906	1,927	300	1,900
55315	STAFF UNIFORMS	7,373	11,358	16,037	14,512
55316	PARTICIPANT UNIFORMS	21,365	21,775	29,082	21,788
55320	BUILDING MAINTENANCE SUPPLIES	46,096	38,907	38,630	43,400
55321	LANDSCAPE SUPPLIES	15,834	16,824	12,000	13,500
55322	CLEANING /JANITORIAL SUPPLIES	14,240	13,179	11,391	13,293
55325	EQUIPMENT AND TOOLS	2,272	2,858	4,000	5,320
55327	VEHICLE/EQUIPMENT REPAIR PARTS	903	4,087	4,040	6,200
55329	OFFICE/ EQUIPMENT VALUE <\$10000			6,888	26,000
55330	GAS, FUEL, GREASE AND OIL	9,940	7,014	8,578	8,000
55331	CHEMICALS	19,069	38,361	40,400	43,000
55332	PAINTS	195	205	10,600	12,000
55333	PLANT MATERIALS	3,270	511	2,100	3,000
55348	FLOWERS AND GIFTS	13	53	22	135
55349	PLAQUES, AWARDS AND PRIZES	10,389	14,694	13,438	13,421
55350	RECREATION/PROGRAM SUPPLIES	69,143	56,452	53,276	64,753
55354	FOOD SUPPLIES	15,643	20,598	20,115	22,432
55360	MERCHANDISE FOR RESALE	55,230	60,166	62,175	57,908
COMMO	DITIES/SUPPLIES	302,122	316,468	342,070	381,093
UTILITIES					
56230	SANITARY FEES AND CHARGES	14,687	5,456	8,219	8,310
56231	GAS AND ELECTRICITY	204,549	198,168	219,711	231,917
56232	WATER	57,088	63,125	71,780	76,210
56233	TELECOMM EXPENSE	33,226	31,152	26,753	26,859
UTILITIE	THE RESERVED AND ADDRESS OF THE PROPERTY OF TH	309,550	297,901	326,463	343,296
ROUTINE	PERIODIC MAINTENANCE	2000			
58001	PERIODIC MAINTENANCE	36,601	124,496		69,500
58002	PERIODIC MAINTENANCE		9,122	10,000	10,000
	E/PERIODIC MAINTENANCE	36,601	133,618	10,000	79,500
CAPITAL	OLITI AV				
61504	PARK CONSTRUCTION/IMPROVEMENTS			9,700	12,350
61508	FACILITY IMPROVEMENTS	313,608		0,100	,2,000
the state of the s	OUTLAY	313,608		9,700	12,350
TRANSFE	RS TO OTHER FUNDS		- L. H. L.		
59409	TRANSFERS TO OTHER FUNDS	184,598	481,222		190,600
	ERS TO OTHER FUNDS	184,598	481,222		190,600
100/8/07/2010 1400				0.074.000	
TOTAL AP	PROPRIATIONS	3,296,636	3,561,849	2,971,083	3,457,540
NET OF R	EVENUES/APPROPRIATIONS - FUND 02	403,222	217,583	998,437	587,093

#### **MUSEUM FUND**

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND — The Museum Fund accounts for the cultural arts programs and services the Park 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 Park 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.

<u>CULTURAL ARTS</u> – accounts for many of the cultural arts programs and activities of the Park District including the Park 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.

<u>FACILITIES</u> – covers the programs and activities at the Springer Cultural Center, Virginia Theatre and Prairie Farm.

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

VIRGINIA THEATRE - covers all the activities at the historic Virginia Theatre.



#### 2016-17 ACCOMPLISHMENTS

#### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

 Create events & programs that highlight different cultures. Status- Irish dance participant qualified and participated in Ireland at World Competitions.

## SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

#### **OBJECTIVES:**

 Track new programming and equipment trends. Status- Increased Dance program offerings: tap, hip hop and contemporary disciplines. Surpassed former and created new record sales for attendance at Youth Theatre performances. Increased enrollment in art based camp.

## SG5 - PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

#### **OBJECTIVES:**

- Evaluate current community partnerships and develop new partnerships. Status-Formed partnerships to assist with programming in community for specialized interest.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community. Status- Attracted new partners to do presentations in various programs.

#### 2017-18 GOALS

### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

- · 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.

## SG2 – 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.
- . Monitor most effective mediums to communicate offerings to the community.
- Field program and event suggestions to maintain viable programs and services to residents.
- Promote scholarship opportunities to participants.

## SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES.

#### **OBJECTIVES:**

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- · 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.
- · Develop and promote health and wellness programs.

## SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL. OBJECTIVES:

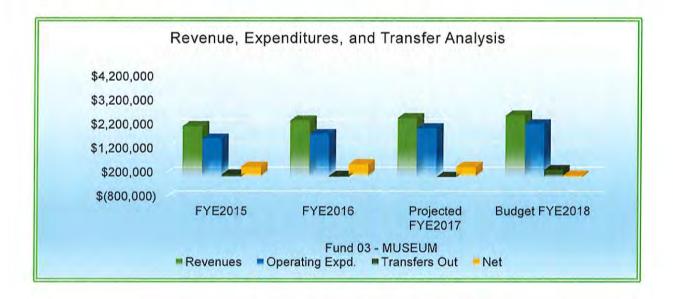
- Continue to monitor programs and services to better define core programs and services.
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations.
- Offer affordable programs, parks, and services.

- · Develop creative and effective payment programs for participants.
- · Develop effective strategies to make programs more affordable.
- Develop additional low-cost or free programs.

## SG5 - PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

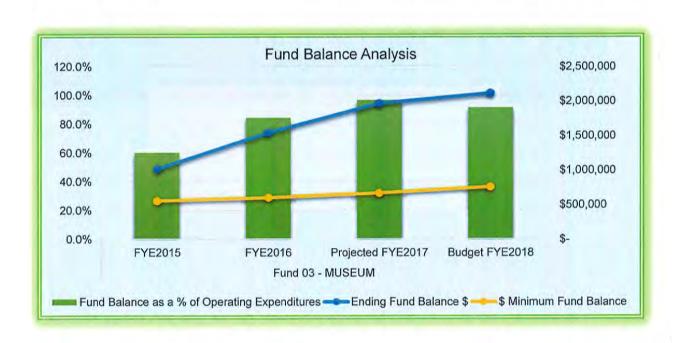
#### **OBJECTIVES:**

- 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, initiatives, 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 to build upon pilot 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



### Champaign Park District Budget Category Totals by Fund

		Fund 03 -	MUSEUM	
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Property Tax Revenue	\$1,261,746	\$1,311,817	\$1,343,656	\$1,412,240
Charge for Service Revenue	517,342	809,905	905,448	935,703
Contributions/Sponsorships	38,126	41,621	53,102	43,550
Merchandise/Concession Rev	103,572	103,147	111,834	112,999
Interest Income	2,522	4,501	9,180	9,252
Special Receipts	189,812	81,756	33,099	44,925
Total Estimated Revenues	\$2,113,120	\$2,352,747	\$2,456,319	\$2,558,669
Appropriations				
Salaries and Wages	\$773,762	\$765,515	\$867,086	\$951,974
Fringe Benefits	82,322	86,099	82,883	104,295
Contractual	498,210	680,816	829,357	810,641
Commodities/Supplies	127,651	147,668	135,338	168,649
Utilities	105,068	108,025	119,798	126,849
Routine/Periodic Maintenance	12,300	0	0	47,000
Transfers to Other Funds	94,392	40,372	0	285,900
Total Appropriations	\$1,693,705	\$1,828,495	\$2,034,462	\$2,495,308
Net of Revenues Over (Under) Appropriations	\$419,415	\$524,252	\$421,857	\$63,361
Beginning Fund Balance	599,071	\$1,018,486	\$1,542,738	\$1,964,595
Ending Fund Balance	\$1,018,486	\$1,542,738	\$1,964,595	\$2,027,956



ACCOUNT TOTALS BY BUDGET CATEGORY
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		ALS BY BUDGET	CATEGORY		-
	FUN	ID 03 - MUSEUM	0045.40	0040.47	0047.46
		2014-15	2015-16		2017-18
ACCOUNT	DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET BUDGET
	D REVENUES		S	ACTIVITY	BODGE
	Y TAX REVENUE				
41010	PROPERTY TAXES	\$1,261,746	\$1,311,817	\$1,343,656	\$1,412,240
PROPER	TY TAX REVENUE	1,261,746	1,311,817	1,343,656	1,412,240
CHARGE I	FOR SERVICE REVENUE				
42100	SEASON TICKET SALES		4,608		13,322
47111	RESTORATION FEE		16	30	
49100	ADMINISTRATIVE FEES	21,660	7,525		
49115	PROGRAM FEES	1,326,496	1,549,138	1,504,160	1,545,978
49116	VENDOR PORTION OF INCOME	(831,158)	(751,872)	(598,742)	(623,719)
49175	SPECIAL EVENTS	279	490		122
49260	MEMBERSHIP FEES	65			
CHARGE	FOR SERVICE REVENUE	517,342	809,905	905,448	935,703
CONTRIBU	JTIONS/SPONSORSHIPS				
47100	SPONSORSHIPS	38,126	41,621	46,477	37,150
47258	DONATIONS		a balanci la como	6,625	6,400
CONTRIB	UTIONS/SPONSORSHIPS	38,126	41,621	53,102	43,550
MERCHAN	IDISE/CONCESSION REV		10000		100000
48100	CONCESSION REVENUE	95,192	91,250	103,200	103,200
18239	MERCHANDISE FOR RESALE	8,205	11,672	8,434	9,599
18257	MERCHANDISE FOR RESALE	175	225	200	200
MERCHA	NDISE/CONCESSION REV	103,572	103,147	111,834	112,999
NTEREST	INCOME				
13030	INTEREST	2,522	4,501	9,180	9,252
Charles III have been been been been been been been be	TINCOME	2,522	4,501	9,180	9,252
SPECIAL F	RECEIPTS				
4100	RENTAL INCOME	116,410	50,685	22,143	28,750
6150	SPECIAL RECEIPTS	15,064	12,878	10,956	16,175
6160	OTHER REIMBURSEMENTS	51,038	18,193	10,000	
7200	GRANT PROCEEDS	7,300	,0,,00		
	RECEIPTS	189,812	81,756	33,099	44,925
OTAL EST	TIMATED REVENUES	\$2,113,120	\$2,352,747	\$2,456,319	\$2,558,669
IOTALES	HIMATED REVENUES	\$2,113,120	\$2,352,747	\$2,456,319	\$2,558,669
APPROPRI					
CONTRACTOR OF THE PROPERTY OF	AND WAGES			Sandally and and	بالزور والأواجه
0101	DEPARTMENT HEAD	\$65,936	\$70,195	\$100,364	\$105,733
0301	OFFICE STAFF/SUPPORT	49,993	51,786	52,216	84,671
0501	MANAGERS/SUPERVISORS	118,515	65,904	97,819	139,246
70901	BUILDING SERVICE WORKER	59,386	34,751	34,498	36,401
70902	CUSTODIAL OT	483	48		

	ACCOUNT TOTALS E	B - MUSEUM	ATEGORI		
	FUND 03	2014-15	2015-16	2016-17	2017-18
		ACTIVITY	ACTIVITY P	COLUMN TO SERVICE AND ADDRESS OF THE PARTY O	BUDGET
ACCOUNT	DESCRIPTION	AOTIVITI	7,011,111	ACTIVITY	BUDGET
71001	PROGRAM/FACILITY DIR.	108,916	136,733	116,596	138,820
71401	INSTRUCTOR	100,010			32,760
80303	PT OFFICE STAFF/SUPPORT	66,386	86,248	86,561	62,026
80903	PT BUILDING SERVICE WORKER	9,002	10,894	11,000	14,924
81003	PT PROGRAM DIRECTOR/SUPERVIS	41,980	28,370	32,591	17,250
81303	PT ASSISTANT DIRECTOR/SUPERVI	11,018	17,712	21,743	24,960
81403	PT INSTRUCTOR	76,889	75,683	79,083	60,595
81503	PT GENERAL STAFF	57,794	50,557	54,289	57,582
81703	PT DAY CAMP STAFF/LIFE GUARD	40,469	46,081	57,007	62,649
82503	PT VT HOUSE STAFF	30,157	22,122	38,453	36,000
82504	PT VT HOUSE STAFF OT	613	315	3,222	3,250
82603	PT VT RENTAL STAFF	27,994	50,700	63,346	61,107
82604	PT VT RENTAL STAFF OT	8,231	17,416	18,298	14,000
EURO CONTRACTOR DE LOS PROPERTOS	S AND WAGES	773,762	765,515	867,086	951,974
FRINGE B	ENEFITS			- Andrews	
53132	DENTAL INSURANCE	2,691	2,484	3,112	3,205
53133	MEDICAL HEALTH INSURANCE	66,688	65,569	68,248	88,184
53134	LIFE INSURANCE	1,252	1,145	1,204	1,526
53137	EMPLOYEE ASSISTANCE PROGRAM	344	278	322	34,5,5
83003	ALLOWANCES/REIMBURSEMENTS	11,347	16,623	9,997	11,380
A to the last the same of the	BENEFITS	82,322	86,099	82,883	104,295
CONTRAC	TUAL				
54150	EQUIPMENT RENTAL				4,705
54201	POSTAGE AND MAILING	13,035	15,833	15,183	16,425
54202	PRINTING AND DUPLICATING	34,903	39,961	43,062	43,594
54204	STAFF MEETING	609	290	171	850
54205	LEGAL PUBLICATIONS/NOTICES	88		142	250
54206	ADVERTISING/PUBLICITY	40,965	25,743	39,236	51,268
54207	STAFF TRAINING	3,176	944	2,342	1,850
54208	MEMBERSHIPS, DUES AND FEES	1,108	2,944	963	895
54209	CONFERENCE AND TRAVEL	2,736	14,672	4,873	5,200
54215	PROFESSIONAL FEES	610	600	1,110	700
54220	INSURANCE EXPENSE	1,136	957	1,004	1,750
54234	LANDFILL FEES	10,718	7,697	5,089	6,559
54236	AUTO ALLOWANCE		416	207	900
54240	OFFICE EQUIPMENT REPAIRS				300
54241	VEHICLE REPAIR	60			500
54242	EQUIPMENT REPAIR	4,947	5,675	3,167	4,950
54245	BUILDING REPAIR	18,917	30,488	14,455	18,400
54250	EQUIPMENT RENTAL	99,205	122,076	125,989	127,075
54251	RENTAL FACILITIES	28,463	37,871	36,065	36,271
54253	PEST CONTROL	1,375	1,409	1,345	1,440
54254	SERVICE CONTRACTS	2,473	2,954	9,668	7,900
54255	LICENSE AND FEES	13,922	7,155	9,962	8,500
54260	SERVICE CONTRACTS-FACILITIES	5,416	10,935	35,087	42,010

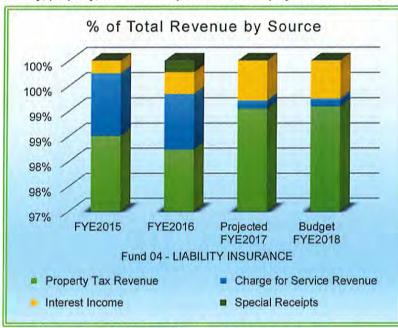
ACCOUNT   DESCRIPTION	Land to be	ACCOUNT TOTALS E	B - MUSEUM	ATEGORT		
ACCOUNT DESCRIPTION  ACTIVITY PROJECTED BUDGE 54264 CELL PHONE EXPENSE 54265 SUBSCRIPTIONS 210 60 16 54271 PETTY CASH 54280 OTHER CONTRACTUAL SERVICES 54280 OTHER CONTRACTUAL SERVICES 54281 CONTRACTUAL PERSONNEL 33,636 65,681 51,217 55,84 54282 INTERN STIPEND 2,820 1,359 1,80 54285 CONTRACTUAL ENTERTAINMENT 112,541 171,579 305,124 230,45 54285 CONTRACTUAL ENTERTAINMENT 112,541 171,579 305,124 230,45 54289 FIELD/SPECIAL TRIPS 2,636 4,644 5,004 6,89 59412 PROPERY/SALES TAX 7,723 6,970 10,169 10,00 59414 CREDIT CARD FEES 12,868 36,287 45,424 39,84 CONTRACTUAL 498,210 680,816 829,357 810,64  COMMODITIES/SUPPLIES 55301 OFFICE SUPPLIES 55301 OFFICE SUPPLIES 55302 ENVELOPES AND STATIONARY 234 309 500 55303 DUPLICATING SUPPLIES 55305 PHOTOGRAPHIC SUPPLIES 55306 PHOTOGRAPHIC SUPPLIES 55307 BOOKS AND MANUSCRIPTS 68 892 374 100 55308 FIRST AID/MEDICAL SUPPLIES 55316 PARTICIPANT UNIFORMS 682 1,126 919 1,196 55316 PARTICIPANT UNIFORMS 682 1,126 919 1,196 55316 PARTICIPANT UNIFORMS 2,942 2,471 3,785 55320 BUILDING MAINTENANCE SUPPLIES 55320 FICE FAUIFORMS 75321 LANDSCAPE SUPPLIES 75332 DEVICE (CANING JAMITORIAL SUPPLIES 75333 GAS, FUEL, GREASE AND OIL 75334 FLOWERS AND SAND TRIPERS 75352 PROFICE FOR SUPPLIES 75365 PROFICE FOR SUPPLIES 7536 FIRST AID/MEDICAL SUPPLIES 75537 VEHICLE/FEQUIPMENT VALUE < \$10000 55348 FLOWERS AND CARDS 55354 PLOQUES, AWARDS AND PRIZES 755355 PROGRAM/RECREATION SUPPLIES 75536 PROGRAM/RECREATION SUPPLIES 75536 FIRST AID/MEDICAL SUPPLIES 75537 VEHICLE/FEQUIPMENT VALUE < \$10000 55348 FLOWERS AND CARDS 55354 PLOQUES, AWARDS AND PRIZES 755355 ANIMAL FEED 55360 SANITARY FEES 75536 FIRST AID/MEDICAL SUPPLIES 75537 VEHICLE/FEQUIPMENT VALUE < \$10000 755348 FLOWERS AND CARDS 755349 FLOWERS AND CARDS 755355 ANIMAL FEED 755		T OND 03		2015-16	2016-17	2017-18
ACCIUNT DESCRIPTION  54264 CELL PHONE EXPENSE  54265 SUBSCRIPTIONS  210 60  54271 PETTY CASH  54280 OTHER CONTRACTUAL SERVICES  544,34 63,988 61,889  54281 CONTRACTUAL PERSONNEL  33,636 65,881 51,217 55,84  54282 INTERN STIPEND  2,820 1,359 1,80  54289 FIELD/SPECIAL TRIPS  2,636 4,644 5,004 6,89  55412 PROPERY/SALES TAX  7,723 6,970 10,169 10,00  59412 PROPERY/SALES TAX  7,723 6,970 10,169 10,00  59414 CREDIT CARD FEES  1,816 2,603 2,454 2,911  COMMODITIES/SUPPLIES  55301 OFFICE SUPPLIES  55302 ENVELOPES AND STATIONARY  234 309 50  55303 DUPLICATING SUPPLIES  55305 PHOTOGRAPHIC SUPPLIES  55306 PHOTOGRAPHIC SUPPLIES  55307 BOOKS AND MANUSCRIPTS  68 892 374 10  55308 FIRST AID/MEDICAL SUPPLIES  55315 STAFF UNIFORMS  662 1,126 919 1,19  55316 PARTICIPANT UNIFORMS  2,942 2,471 3,785 3,311  55320 BUILDING MAINTENANCE SUPPLIES  55321 LANDSCAPE SUPPLIES  55322 CLEANING /JANITORIAL SUPPLIES  55323 BUILDING MAINTENANCE SUPPLIES  553349 PLAQUES, AWARDS AND PRIZES  7,894 8,277 7,632 7,856  55327 VEHICLE/EQUIPMENT VALUE ≪\$10000  7,855  55336 PROGRAM/RE SUPPLIES  55337 PROFICE /EQUIPMENT VALUE ≪\$10000  7,855  55339 PLAQUES, AWARDS AND PRIZES  7,894 8,277 7,632 7,856  55322 CLEANING /JANITORIAL SUPPLIES  7,894 8,277 7,632 7,856  55324 CLEANING /JANITORIAL SUPPLIES  7,894 8,277 7,632 7,856  55325 CLEANING /JANITORIAL SUPPLIES  7,894 8,277 7,632 7,856  55326 PROGRAM/RECREATION SUPPLIES  7,894 8,277 7,632 7,856  55327 VEHICLE/EQUIPMENT VALUE ≪\$10000  8,306 56  55328 CREAT AND CARDS  55339 PLAQUES, AWARDS AND PRIZES  7,894 8,277 7,632 7,856  55329 OFICE// EQUIPMENT VALUE ≪\$10000  8,307 1,895 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341  1,696 1,297 3,341		THE EAST OF STREET				BUDGET
54284         CELL PHONE EXPENSE         250         142         251         20           54285         SUBSCRIPTIONS         210         60         51           54271         PETTY CASH         50         25           54280         OTHER CONTRACTUAL SERVICES         44,434         63,988         61,689         83,14           54281         CONTRACTUAL PERSONNEL         33,636         65,681         51,217         55,84           54282         INTERN STIPEND         2,820         1,359         1,80           54285         CONTRACTUAL ENTERTAINMENT         112,541         171,579         305,124         230,45           564295         FIELD/SPECIAL TRIPS         2,636         4,964         5,000         6,89           59412         PROPERTY/SALES TAX         7,723         6,970         10,169         10,00           59414         CREDIT CARD FEES         12,868         36,287         45,424         39,84           COMMODITIES/SUPPLIES         55301         OFFICE SUPPLIES         1,816         2,603         2,454         2,911           55302         ENVELOPES AND STATIONARY         234         309         500           55303         DULICATING SUPPLIES         58	ACCOUNT	DESCRIPTION	47.504.47.77.4	- de anage ()		BUDGET
54271   PETTY CASH   50   25	54264	CELL PHONE EXPENSE	250	142	251	205
54280 OTHER CONTRACTUAL SERVICES	54265	SUBSCRIPTIONS	210	60		160
54281         CONTRACTUAL PERSONNEL         33,636         65,681         51,217         55,84           54282         INTERN STIPEND         2,820         1,359         1,80           54285         CONTRACTUAL ENTERTAINMENT         112,541         171,579         305,124         230,45           54299         FIELD/SPECIAL TRIPS         2,636         4,644         5,004         6,88           59412         PROPERY/SALES TAX         7,723         6,970         10,169         10,00           59412         PROPERY/SALES TAX         7,723         6,970         10,169         10,00           59412         PROPERY/SALES TAX         7,723         6,970         10,169         10,00           59414         CREDIT CARD FEES         12,868         36,287         45,424         39,84           COMMODITIES/SUPPLIES         1,816         2,603         2,454         2,91           55302         ENVELOPES AND STATIONARY         234         309         50           55303         DUPLICATING SUPPLIES         1,16         2,603         2,454         2,91           55303         DYPLOGRAPHIC SUPPLIES         1,027         909         1,096         1,20           55306         PHOTOGRAPHIC	54271	PETTY CASH	50	25		
54282         INTERN STIPEND         2,820         1,359         1,80           54285         CONTRACTUAL ENTERTAINMENT         112,541         171,579         305,124         230,45           54289         FIELD/SPECIAL TRIPS         2,636         4,644         5,004         6,89           59412         PROPERY/SALES TAX         7,723         6,970         10,169         10,00           59414         CREDIT CARD FEES         12,868         36,287         45,424         39,84           COMMODITIES/SUPPLIES         55301         0FFICE SUPPLIES         1,816         2,603         2,454         2,91           55302         ENVELOPES AND STATIONARY         234         309         50           55303         DUPLICATING SUPPLIES         858         1,085         262         1,40           55307         BOOKS AND MANUSCRIPTS         68         892         374         10           55308         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,20           55316         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,20           55316         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,31 <t< td=""><td>54280</td><td>OTHER CONTRACTUAL SERVICES</td><td>44,434</td><td>63,988</td><td>61,689</td><td>83,140</td></t<>	54280	OTHER CONTRACTUAL SERVICES	44,434	63,988	61,689	83,140
54285   CONTRACTUAL ENTERTAINMENT   112,541   171,579   305,124   230,45   54299   FIELD/SPECIAL TRIPS   2,536   4,644   5,004   6,89   59412   PROPERY/SALES TAX   7,723   6,970   10,169   10,00   59414   CREDIT CARD FEES   12,868   36,287   45,424   39,84   CONTRACTUAL   498,210   680,816   829,357   810,64   CONTRACTUAL   498,210   680,816   829,357   810,64   CONTRACTUAL   498,210   680,816   829,357   810,64   COMMODITIES/SUPPLIES   1,816   2,603   2,454   2,911   55301   OFFICE SUPPLIES   1,816   2,603   2,454   2,911   55302   ENVELOPES AND STATIONARY   234   309   500   55303   DUPLICATING SUPPLIES   858   1,085   262   1,400   55305   PHOTOGRAPHIC SUPPLIES   11   66   155   155307   BOOKS AND MANUSCRIPTS   68   892   374   100   1	54281	CONTRACTUAL PERSONNEL	33,636	65,681	51,217	55,848
S4299   FIELD/SPECIAL TRIPS   2,636	54282	INTERN STIPEND		2,820	1,359	1,800
59412         PROPERY/SALES TAX         7,723         6,970         10,169         10,00           59414         CREDIT CARD FEES         12,868         36,287         45,424         39,84           CONTRACTUAL         498,210         680,816         829,357         810,64           COMMODITIES/SUPPLIES         55301         OFFICE SUPPLIES         1,816         2,603         2,454         2,91           55302         ENVELOPES AND STATIONARY         234         309         50           55303         DUPLICATING SUPPLIES         858         1,085         262         1,40           55307         BOOKS AND MANUSCRIPTS         68         892         374         10           55308         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,206           55315         STAFF UNIFORMS         662         1,126         919         1,199           55320         BUILDING MAINTENANCE SUPPLIES         336         56         55322         LANDSCAPE SUPPLIES         336         56           55321         LANDSCAPE SUPPLIES         7,894         8,277         7,632         7,856           55322         CLEANING JUANITORIAL SUPPLIES         7,894         8,277	54285	CONTRACTUAL ENTERTAINMENT	112,541	171,579	305,124	230,450
59414         CREDIT CARD FEES         12,868         36,287         45,424         39,84           CONTRACTUAL         498,210         680,816         829,357         810,64           COMMODITIES/SUPPLIES         1,816         2,603         2,454         2,911           55301         OFFICE SUPPLIES         1,816         2,603         2,454         2,911           55302         ENVELOPES AND STATIONARY         234         309         50           55303         DUPLICATING SUPPLIES         11         66         155           55305         PHOTOGRAPHIC SUPPLIES         1,027         909         1,096         1,201           55306         PHOTOGRAPHIC SUPPLIES         1,027         909         1,096         1,201           55316         PARTICIPANT UNIFORMS         662         1,126         919         1,199           55315         STAFF UNIFORMS         662         1,260         919         1,199           55316         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,311           55320         BUILDING MAINTENANCE SUPPLIES         2,063         15,708         15,865         27,500           55321         LANDSCAPE SUPPLIES         7,894	54299	FIELD/SPECIAL TRIPS	2,636	4,644	5,004	6,899
CONTRACTUAL 498,210 680,816 829,357 810,64  COMMODITIES/SUPPLIES 55301 OFFICE SUPPLIES 1,816 2,603 2,454 2,910 55302 ENVELOPES AND STATIONARY 234 309 500 55303 DUPLICATING SUPPLIES 858 1,085 262 1,400 55307 PHOTOGRAPHIC SUPPLIES 11 66 155 55307 BOOKS AND MANUSCRIPTS 68 892 374 100 55308 FIRST AID/MEDICAL SUPPLIES 1,027 909 1,096 1,200 55316 PARTICIPANT UNIFORMS 662 1,126 919 1,199 55316 PARTICIPANT UNIFORMS 2,942 2,471 3,785 3,310 55320 BUILDING MAINTENANCE SUPPLIES 20,863 15,708 15,865 27,500 55321 LANDSCAPE SUPPLIES 336 56 55322 CLEANING /JANITORIAL SUPPLIES 7,894 8,277 7,632 7,856 55327 VEHICLE/EQUIPMENT REPAIR PART 762 1,721 1,688 3,000 55329 OFFICE/ EQUIPMENT REPAIR PART 762 1,721 1,688 3,000 55329 OFFICE/ EQUIPMENT REPAIR PART 762 1,721 1,688 3,000 55329 OFFICE/ EQUIPMENT REPAIR PART 762 1,721 1,688 3,000 55348 FLOWERS AND CARDS 26 55349 PLAQUES, AWARDS AND PRIZES 1,273 2,092 2,301 5,170 55350 PROGRAM/RECREATION SUPPLIES 3,153 2,903 2,102 2,200 55354 FOOD SUPPLIES 9,178 11,600 12,561 16,722 55355 ANIMAL SUPPLIES 9,178 11,600 12,561 16,722 55356 MERCHANDISE FOR RESALE 30,363 37,643 40,514 40,555 COMMODITIES/SUPPLIES 1,275 1,275 2,533 2,750 56231 GAS AND ELECTRICITY 76,994 79,293 88,258 94,335 COMMODITIES/SUPPLIES 1,285 11,285 12,877 16,151 16,500 56232 WATER 11,285 12,877 16,151 16,500 56233 TELECOMM EXPENSE 12,895 13,283 12,856 13,266 UTILLITIES 105,000 TILLITIES 105,000 TO THE PERIODIC MAINTENANCE 12,300 47,000	59412	PROPERY/SALES TAX	7,723	6,970	10,169	10,000
COMMODITIES/SUPPLIES 55301 OFFICE SUPPLIES 1,816 2,603 2,454 2,911 55302 ENVELOPES AND STATIONARY 234 309 501 55303 DUPLICATING SUPPLIES 858 1,085 262 1,401 55305 PHOTOGRAPHIC SUPPLIES 111 66 151 55307 BOOKS AND MANUSCRIPTS 68 892 374 100 55308 FIRST AID/MEDICAL SUPPLIES 1,027 909 1,096 1,200 55315 STAFF UNIFORMS 662 1,126 919 1,191 55316 PARTICIPANT UNIFORMS 2,942 2,471 3,785 3,311 55320 BUILDING MAINTENANCE SUPPLIES 20,863 15,708 15,865 27,500 55321 LANDSCAPE SUPPLIES 336 56 55322 CLEANING /JANITORIAL SUPPLIES 7,894 8,277 7,632 7,856 55322 CLEANING /JANITORIAL SUPPLIES 7,894 8,277 7,632 7,856 55329 OFFICE/ EQUIPMENT REPAIR PART 762 1,721 1,688 3,000 55330 GAS,FUEL,GREASE AND OIL 1,399 786 1,203 240 55349 PLAQUES, AWARDS AND PRIZES 1,273 2,092 2,301 5,176 55349 PLAQUES, AWARDS AND PRIZES 1,273 2,092 2,301 5,176 55349 PLAQUES, AWARDS AND PRIZES 3,690 48,813 34,585 45,324 55349 PLAQUES, AWARDS AND PRIZES 1,273 2,092 2,301 5,176 55350 PROGRAM/RECREATION SUPPLIES 36,990 48,813 34,585 45,324 55351 ANIMAL SUPPLIES 3,153 2,993 2,102 2,206 55355 FROOD SUPPLIES 3,153 2,993 2,102 2,206 55360 MERCHANDISE FOR RESALE 30,363 37,643 40,514 40,563 COMMODITIES/SUPPLIES 127,661 147,668 135,338 168,648  UTILITIES 56230 SANITARY FEES 3,894 2,572 2,533 2,756 56231 GAS AND ELECTRICITY 76,994 79,293 88,258 94,333 56232 WATER 11,285 12,877 16,151 16,500 56233 TELECOMM EXPENSE 12,895 13,283 12,856 13,266 UTILITIES 56233 TELECOMM EXPENSE 12,895 13,283 12,856 13,266 UTILITIES 56231 FERODIC MAINTENANCE 558001 PERIODIC MAINTENANCE	59414	CREDIT CARD FEES	12,868	36,287	45,424	39,847
55301         OFFICE SUPPLIES         1,816         2,603         2,454         2,911           55302         ENVELOPES AND STATIONARY         234         309         501           55303         DUPLICATING SUPPLIES         858         1,085         262         1,400           55307         BOOKS AND MANUSCRIPTS         68         892         374         100           55308         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,201           55316         STAFF UNIFORMS         662         1,126         919         1,196           55310         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,311           55320         BUILDING MAINTENANCE SUPPLIES         336         56         27,500           55321         LANDSCAPE SUPPLIES         336         56         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,856           55329         OFFICE/ EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55349         PLAQUES, AWARDS AND OL         1,399         786         1,203         24           55349         PLAQUES, AWARDS AND EL	CONTRA	CTUAL	498,210	680,816	829,357	810,641
55301         OFFICE SUPPLIES         1,816         2,603         2,454         2,911           55302         ENVELOPES AND STATIONARY         234         309         501           55303         DUPLICATING SUPPLIES         858         1,085         262         1,400           55307         BOOKS AND MANUSCRIPTS         68         892         374         100           55308         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,201           55316         STAFF UNIFORMS         662         1,126         919         1,196           55310         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,311           55320         BUILDING MAINTENANCE SUPPLIES         336         56         27,500           55321         LANDSCAPE SUPPLIES         336         56         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,856           55329         OFFICE/ EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55349         PLAQUES, AWARDS AND OL         1,399         786         1,203         24           55349         PLAQUES, AWARDS AND EL	COMMODI	TIES/SUPPLIES				
55302   ENVELOPES AND STATIONARY   234   309   500   55303   DUPLICATING SUPPLIES   858   1,085   262   1,400   55305   PHOTOGRAPHIC SUPPLIES   11   66   150   150   150   150   150   150   1,400   150   1,400			1.816	2.603	2.454	2,910
55303         DUPLICATING SUPPLIES         858         1,085         262         1,400           55305         PHOTOGRAPHIC SUPPLIES         11         66         155           55307         BOOKS AND MANUSCRIPTS         68         892         374         100           55308         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,200           55315         STAFF UNIFORMS         662         1,126         919         1,196           55316         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,311           55320         BUILDING MAINTENANCE SUPPLIES         20,863         15,708         15,865         27,500           55321         LANDSCAPE SUPPLIES         336         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,850           55327         VEHICLE/EQUIPMENT VALUE <\$10000	Annual State of the Control of the C		and the same of th	2,000		500
55305         PHOTOGRAPHIC SUPPLIES         11         66         156           55307         BOOKS AND MANUSCRIPTS         68         892         374         100           55308         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,200           55315         STAFF UNIFORMS         662         1,126         919         1,196           55316         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,311           55320         BUILDING MAINTENANCE SUPPLIES         336         56         56           55321         LANDSCAPE SUPPLIES         336         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,850           55329         OFFICE/EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55329         OFFICE/EQUIPMENT VALUE <\$10000				1.085		1,400
STATEST   STAT	Contract of the Contract of th	The state of the s		607000000000000000000000000000000000000	76707431	150
55308         FIRST AID/MEDICAL SUPPLIES         1,027         909         1,096         1,206           55315         STAFF UNIFORMS         662         1,126         919         1,196           55316         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,311           55320         BUILDING MAINTENANCE SUPPLIES         336         56         55           55321         LANDSCAPE SUPPLIES         336         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,856           55327         VEHICLE/EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55329         OFFICE/ EQUIPMENT VALUE <\$10000			68			100
55315         STAFF UNIFORMS         662         1,126         919         1,196           55316         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,310           55320         BUILDING MAINTENANCE SUPPLIES         20,863         15,708         15,865         27,500           55321         LANDSCAPE SUPPLIES         336         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,850           55327         VEHICLE/EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55329         OFFICE/ EQUIPMENT VALUE <\$10000	Contract of the Contract of th		The state of the s			1,200
55316         PARTICIPANT UNIFORMS         2,942         2,471         3,785         3,310           55320         BUILDING MAINTENANCE SUPPLIES         20,863         15,708         15,865         27,500           55321         LANDSCAPE SUPPLIES         336         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,850           55327         VEHICLE/EQUIPMENT VALUE <\$10000					- 1 A COLUMN AND A	1,190
55320         BUILDING MAINTENANCE SUPPLIES         20,863         15,708         15,865         27,500           55321         LANDSCAPE SUPPLIES         336         56           55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,856           55327         VEHICLE/EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55329         OFFICE/ EQUIPMENT VALUE <\$10000	CALCAST N	THE WAR AND AN AND AN AN AN AN ANALYSIS AND AN ANALYSIS AND AN ANALYSIS AND AN ANALYSIS AND ANALYSIS ANALYSIS AND ANALYSIS ANALYSIS AND ANALYSIS ANALYSIS AND ANALYSIS AND ANALYSIS ANALYSIS AND ANALYSIS AND ANALYSIS AND ANALYSIS AND ANALYSI		100000000000000000000000000000000000000	The state of the s	3,310
55321       LANDSCAPE SUPPLIES       336       56         55322       CLEANING /JANITORIAL SUPPLIES       7,894       8,277       7,632       7,850         55327       VEHICLE/EQUIPMENT REPAIR PART       762       1,721       1,688       3,000         55329       OFFICE/ EQUIPMENT VALUE <\$10000					and the state of t	27,500
55322         CLEANING /JANITORIAL SUPPLIES         7,894         8,277         7,632         7,856           55327         VEHICLE/EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55329         OFFICE/ EQUIPMENT VALUE <\$10000					The second secon	
55327         VEHICLE/EQUIPMENT REPAIR PART         762         1,721         1,688         3,000           55329         OFFICE/ EQUIPMENT VALUE <\$10000			7.894			7,850
55329         OFFICE/ EQUIPMENT VALUE <\$10000	The control of the co	A basic amondment of the Landschaff of the Landschaff of the Library Color of the Landschaff of the La	- LUCKATANA			3,000
55330       GAS,FUEL,GREASE AND OIL       1,399       786       1,203       240         55348       FLOWERS AND CARDS       26         55349       PLAQUES, AWARDS AND PRIZES       1,273       2,092       2,301       5,170         55350       PROGRAM/RECREATION SUPPLIES       36,090       48,813       34,585       45,324         55351       ANIMAL SUPPLIES       3,153       2,903       2,102       2,200         55354       FOOD SUPPLIES       9,178       11,600       12,561       16,722         55355       ANIMAL FEED       9,069       8,666       7,566       9,000         55360       MERCHANDISE FOR RESALE       30,363       37,643       40,514       40,563         COMMODITIES/SUPPLIES       127,651       147,668       135,338       168,649         UTILITIES       3,894       2,572       2,533       2,750         56231       GAS AND ELECTRICITY       76,994       79,293       88,258       94,338         56232       WATER       11,285       12,877       16,151       16,500         56233       TELECOMM EXPENSE       12,895       13,283       12,856       13,260         UTILITIES       105,068       108,0						320
55348         FLOWERS AND CARDS         26           55349         PLAQUES, AWARDS AND PRIZES         1,273         2,092         2,301         5,170           55350         PROGRAM/RECREATION SUPPLIES         36,090         48,813         34,585         45,324           55351         ANIMAL SUPPLIES         3,153         2,903         2,102         2,200           55354         FOOD SUPPLIES         9,178         11,600         12,561         16,722           55355         ANIMAL FEED         9,069         8,666         7,566         9,000           55360         MERCHANDISE FOR RESALE         30,363         37,643         40,514         40,563           COMMODITIES/SUPPLIES         127,651         147,668         135,338         168,649           UTILITIES         56230         SANITARY FEES         3,894         2,572         2,533         2,750           56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,338           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,0	Laboratory and the second		1.399	786	1,203	240
55349         PLAQUES, AWARDS AND PRIZES         1,273         2,092         2,301         5,170           55350         PROGRAM/RECREATION SUPPLIES         36,090         48,813         34,585         45,324           55351         ANIMAL SUPPLIES         3,153         2,903         2,102         2,200           55354         FOOD SUPPLIES         9,178         11,600         12,561         16,722           55355         ANIMAL FEED         9,069         8,666         7,566         9,000           55360         MERCHANDISE FOR RESALE         30,363         37,643         40,514         40,563           COMMODITIES/SUPPLIES         127,651         147,668         135,338         168,649           UTILITIES         56230         SANITARY FEES         3,894         2,572         2,533         2,750           56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,339           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,845 <td></td> <td>The Article Control of the Control o</td> <td></td> <td></td> <td></td> <td></td>		The Article Control of the Control o				
55350         PROGRAM/RECREATION SUPPLIES         36,090         48,813         34,585         45,324           55351         ANIMAL SUPPLIES         3,153         2,903         2,102         2,200           55354         FOOD SUPPLIES         9,178         11,600         12,561         16,722           55355         ANIMAL FEED         9,069         8,666         7,566         9,000           55360         MERCHANDISE FOR RESALE         30,363         37,643         40,514         40,563           COMMODITIES/SUPPLIES         127,651         147,668         135,338         168,649           UTILITIES         3,894         2,572         2,533         2,750           56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,339           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,849	CONTROL STATE	ASSESSED SOMEON DOWN TO FOREST TO A SECURITION OF THE PROPERTY	1.273		2,301	5,170
55351       ANIMAL SUPPLIES       3,153       2,903       2,102       2,200         55354       FOOD SUPPLIES       9,178       11,600       12,561       16,722         55355       ANIMAL FEED       9,069       8,666       7,566       9,000         55360       MERCHANDISE FOR RESALE       30,363       37,643       40,514       40,563         COMMODITIES/SUPPLIES       127,651       147,668       135,338       168,649         UTILITIES         56230       SANITARY FEES       3,894       2,572       2,533       2,750         56231       GAS AND ELECTRICITY       76,994       79,293       88,258       94,339         56232       WATER       11,285       12,877       16,151       16,500         56233       TELECOMM EXPENSE       12,895       13,283       12,856       13,260         UTILITIES       105,068       108,025       119,798       126,849     ROUTINE/PERIODIC MAINTENANCE  12,300  47,000		그 것도 가능하다 시대학생들은 사람들이 살아가는 다시에서 이상들이 하고 있다면 하는데 가는 그는 것이다. 그는 그는 것은 사람들이 그리고 있다면 하는데 없는데 그는데				45,324
55354         FOOD SUPPLIES         9,178         11,600         12,561         16,722           55355         ANIMAL FEED         9,069         8,666         7,566         9,000           55360         MERCHANDISE FOR RESALE         30,363         37,643         40,514         40,563           COMMODITIES/SUPPLIES         127,651         147,668         135,338         168,649           UTILITIES         56230         SANITARY FEES         3,894         2,572         2,533         2,750           56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,339           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,849    ROUTINE/PERIODIC MAINTENANCE  58001  PERIODIC MAINTENANCE  12,300  47,000			Commence of the Commence of th	The second contract of the second	The second secon	2,200
55355         ANIMAL FEED         9,069         8,666         7,566         9,000           55360         MERCHANDISE FOR RESALE         30,363         37,643         40,514         40,563           COMMODITIES/SUPPLIES         127,651         147,668         135,338         168,649           UTILITIES         56230         SANITARY FEES         3,894         2,572         2,533         2,750           56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,339           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,849           ROUTINE/PERIODIC MAINTENANCE         12,300         47,000			400 000000	100 70 900 400	State House Live	16,722
55360         MERCHANDISE FOR RESALE         30,363         37,643         40,514         40,563           COMMODITIES/SUPPLIES         127,651         147,668         135,338         168,649           UTILITIES         56230         SANITARY FEES         3,894         2,572         2,533         2,750           56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,339           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,849           ROUTINE/PERIODIC MAINTENANCE         12,300         47,000		Ling Contraction (Contract of the Contract of			The State of the S	9,000
COMMODITIES/SUPPLIES       127,651       147,668       135,338       168,649         UTILITIES       56230       SANITARY FEES       3,894       2,572       2,533       2,750         56231       GAS AND ELECTRICITY       76,994       79,293       88,258       94,339         56232       WATER       11,285       12,877       16,151       16,500         56233       TELECOMM EXPENSE       12,895       13,283       12,856       13,260         UTILITIES       105,068       108,025       119,798       126,849         ROUTINE/PERIODIC MAINTENANCE       12,300       47,000						40,563
56230       SANITARY FEES       3,894       2,572       2,533       2,750         56231       GAS AND ELECTRICITY       76,994       79,293       88,258       94,339         56232       WATER       11,285       12,877       16,151       16,500         56233       TELECOMM EXPENSE       12,895       13,283       12,856       13,260         UTILITIES       105,068       108,025       119,798       126,849         ROUTINE/PERIODIC MAINTENANCE       12,300       47,000	COMMOD	And the second s		147,668	135,338	168,649
56230         SANITARY FEES         3,894         2,572         2,533         2,750           56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,339           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,849           ROUTINE/PERIODIC MAINTENANCE         12,300         47,000	LITHITIES					
56231         GAS AND ELECTRICITY         76,994         79,293         88,258         94,339           56232         WATER         11,285         12,877         16,151         16,500           56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,849           ROUTINE/PERIODIC MAINTENANCE         12,300         47,000		SANITARY FEES	3 894	2 572	2 533	2 750
56232       WATER       11,285       12,877       16,151       16,500         56233       TELECOMM EXPENSE       12,895       13,283       12,856       13,260         UTILITIES       105,068       108,025       119,798       126,849         ROUTINE/PERIODIC MAINTENANCE       12,300       47,000	window daily for Alexander Co.	The first of the f		THE RESERVE AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS	THE RESERVE OF THE PARTY OF THE	and the second second second second
56233         TELECOMM EXPENSE         12,895         13,283         12,856         13,260           UTILITIES         105,068         108,025         119,798         126,849           ROUTINE/PERIODIC MAINTENANCE         58001         PERIODIC MAINTENANCE         12,300         47,000						
UTILITIES         105,068         108,025         119,798         126,849           ROUTINE/PERIODIC MAINTENANCE         12,300         47,000	N. S.	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT				THE RESIDENCE OF THE PERSON NAMED IN COLUMN 1
58001 PERIODIC MAINTENANCE 12,300 47,000		- C. (***********************************				126,849
58001 PERIODIC MAINTENANCE 12,300 47,000	DOUTINE	EDIODIO MAINTENAMO			The same	
	CHOOSE CONTRACTOR CONTRACTOR	1 MAGNABUSE AND SECURIT STATES AND STATES AND SECURITION OF THE SE	40.000			47.000
ROUTINE/PERIODIC MAINTENANCE 12,300 47,000		를 하는 사람들은 사람들이 되었다. 그 사람들은 사람들은 사람들은 바람들이 가장 보고 있다면 하는데 보다 되었다. 그 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은				
	ROUTINE	PERIODIC MAINTENANCE	12,300			47,000

FUN	D 03 - MUSEUM			
	2014-15	2015-16	2016-17	2017-18
	ACTIVITY	ACTIVITY I	PROJECTED	BUDGET
ACCOUNT DESCRIPTION			ACTIVITY	BUDGET
TRANSFERS TO OTHER FUNDS	OF EAST		The state of the s	7,000
59409 TRANSFERS TO OTHER FUNDS	94,392	40,372		285,900
TRANSFERS TO OTHER FUNDS	94,392	40,372		285,900
TOTAL APPROPRIATIONS	1,693,705	1,828,495	2,034,462	2,495,308
NET OF REVENUES/APPROPRIATIONS - FUND 03	\$419,415	\$524,252	\$421,857	\$63,361

#### LIABILITY INSURANCE FUND

#### PRINCIPAL RESPONSIBILITIES

<u>LIABILITY INSURANCE FUND</u> – Real estate taxes are levied in this fund to pay for and administer the Park 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 Park District's risk management program. The Park District employs a full-time Risk Manager to administer and train staff on the Park 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 LIABILITY**

#### INSURANCE FUND - POSITIONS AND NUMBERS (FT1 and FT2)

Positions	FYE2015 Actual	FYE2016 Actual	FYE2017 Actual	FYE2018 Budget
RISK MANAGER	1	1	1	1
Total	1	1	1	1

#### 2016-17 ACCOMPLISHMENTS

• Implemented required monthly training program online through PDRMA's website for all full-time staff.

## SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

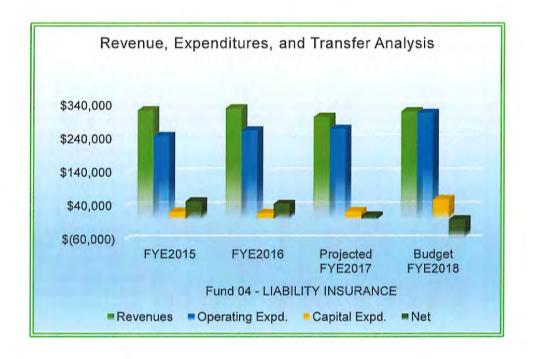
Enhance the safety and security in each park and facility so all patrons feel safe. Status-Began design
phase of new website which will include public reporting feature to encourage responsible reporting of
safety concerns and undesirable activities throughout the Park District. Began participating in the
Champaign County Emergency Management Agency monthly meetings.

#### 2017-18 GOALS

## SG1 – 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.
  - Install security cameras in various parks and facilities

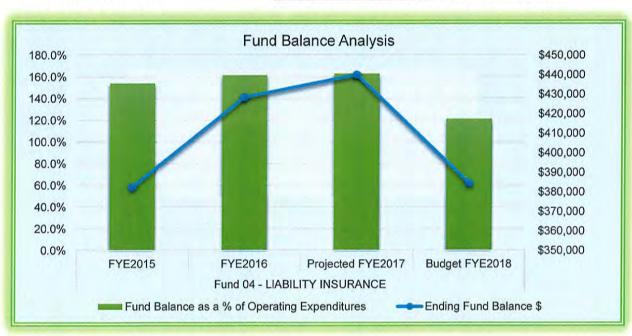


#### PERFORMANCE INDICATORS

			FYE2017	FYE2018
	FYE2015	FYE2016	Projected	Proposed
Operating Expenditures Per Capita	\$3.20	\$3.18	\$3.59	\$3.68
Completion of Online PDRMA Trainings by full-time staff	N/A	N/A	100%	100%
Accident/Incident Claims Submitted	15	5	7	≤10
Park District Risk Management Agency Accreditation Level A		A+	A+	<u>A+</u>

### Champaign Park District Budget Category Totals by Fund

	Fur	nd 04 - LIABILI	BILITY INSURANCE		
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Property Tax Revenue	\$319,534	\$324,641	\$302,442	\$318,625	
Charge for Service Revenue	4,040	3,660	500	500	
Interest Income	806	1,438	2,412	2,425	
Special Receipts	0	750	0	0	
Total Estimated Revenues	\$324,380	\$330,489	\$305,354	\$321,550	
Appropriations					
Salaries and Wages	\$40,038	\$41,580	\$43,000	\$46,963	
Fringe Benefits	8,079	8,725	8,800	9,179	
Contractual	10,614	13,154	4,834	15,464	
Commodities/Supplies	1,031	12,095	4,267	6,210	
Insurance	188,544	189,771	208,940	239,210	
Capital Outlay	22,502	19,115	24,000	60,000	
Total Appropriations	270,808	284,440	293,841	377,026	
Net of Revenues Over (Under)					
Appropriations	53,572	46,049	11,513	(55,476)	
Beginning Fund Balance	927,530	981,102	428,546	440,059	
Ending Fund Balance	\$981,102	\$1,027,151	\$440,059	\$384,583	
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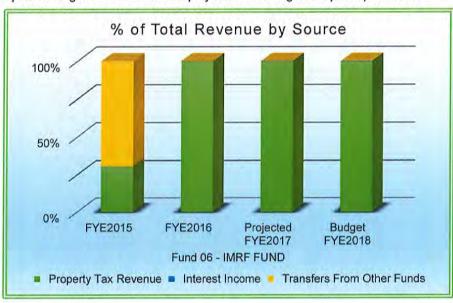
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## IMRF

## PRINCIPAL RESPONSIBILITIES

<u>ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)</u> – accounts for the expenditures related to the Park District's portion of the pension contribution paid for eligible Park 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 2016 was 8.83 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.

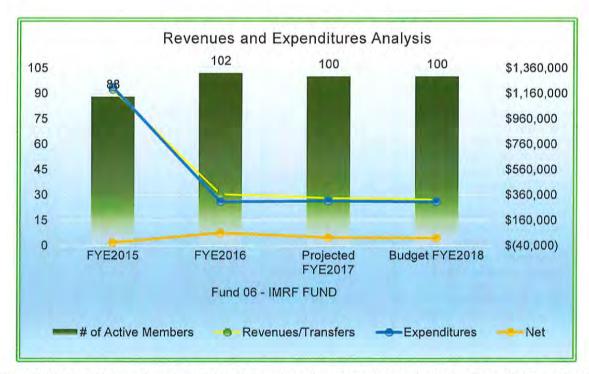


## 2016-17 ACCOMPLISHMENTS

- · Filed monthly wage reporting in a timely manner as required.
- IMRF employer contribution rate decreased from 8.83% to 7.86% effective January 1, 2017.
- Implemented Governmental Accounting Standards Board Statement No. 68 (GASB68) related to pension accounting and disclosure for the year-end financial audit.).

#### 2017-18 GOALS

- · Continue to monitor reporting of members to verify accuracy of earnings being reported to IMRF.
- · File all applicable wage reports in a timely manner as required each month.



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

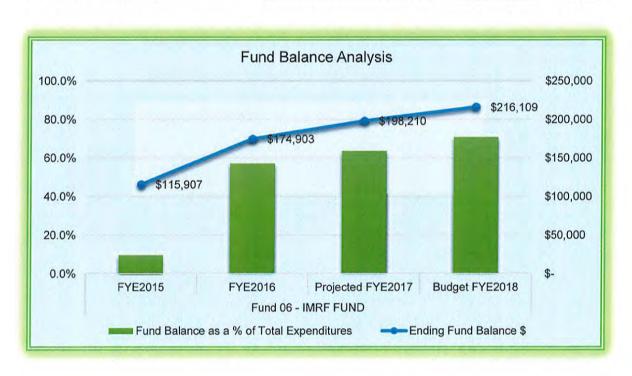
IMRF Employer Rates by Calendar Year

min a Employ	or reactor b	% Change
Calendar Year	ER Rate	from Prior Year
2010	9.30%	
2011	10.23%	10.0%
2012	10.30%	0.7%
2013	11.12%	8.0%
2014	10.56%	-5.0%
2015	9.62%	-8.9%
2016	8.83%	-8.2%
2017	8.22%	-6.9%
2018	7.86%	-4.4%

The Park 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. No occurrences of this in FYE2017.

The Park District has a number of employees who are eligible to retire in FYE2018. This would impact the funding adjustment as well as 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 Park 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.

	Fund 06 - IMRF FUND					
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
Estimated Revenues						
Property Tax Revenue	\$365,976	\$364,518	\$333,605	\$321,750		
Interest Income	344	609	1,200	1,200		
Transfers From Other Funds	825,000	0	0	0		
Total Estimated Revenues	1,191,320	365,127	334,805	322,950		
Appropriations						
Fringe Benefits	\$1,209,273	\$306,133	\$311,500	\$305,051		
Total Appropriations	1,209,273	306,133	311,500	305,051		
Net of Revenues Over (Under)						
Appropriations	(17,953)	58,994	23,305	17,899		
Beginning Fund Balance	133,860	115,909	174,905	198,210		
Ending Fund Balance	\$115,907	\$174,903	\$198,210	\$216,109		



## **AUDIT**

#### PRINCIPAL RESPONSIBILITIES

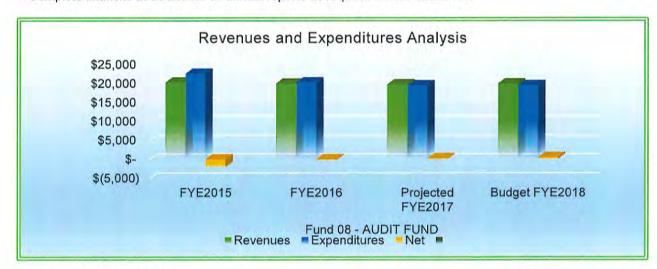
AUDIT – accounts for auditing expenditures related to the Park District's annual financial audit, which is mandated by state statute (50 ILCS 310/9), as well as grant audits as required by written grant agreement. FYE2017 is the second year of a three-year auditing engagement with CliftonLarsonAllen at comparable expenditures to prior years. Property taxes are levied to provide resources for this annual expenditure, plus minimal interest income.



- Awarded the Government Finance Officers' Association for the Comprehensive Annual Financial Report (CAFR) Award for FYE April 30, 2016.
- Received an unmodified audit opinion on the annual financial audit for FYE2016, which is the best you can receive.
- Projected fund balance at April 30, 2017 is \$22,030 or 108.74% of actual expenditures, target is 25%.

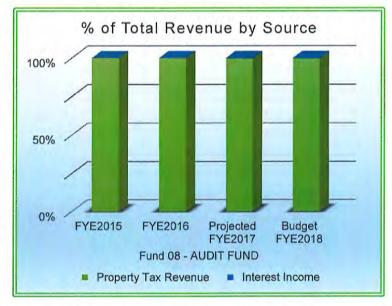


- Receive an unmodified (clean) opinion on the annual financial audit for FYE2017.
- · Obtain CAFR Award through GFOA for FYE2017.
- · Complete financial audit and file all annual reports as required before deadlines.

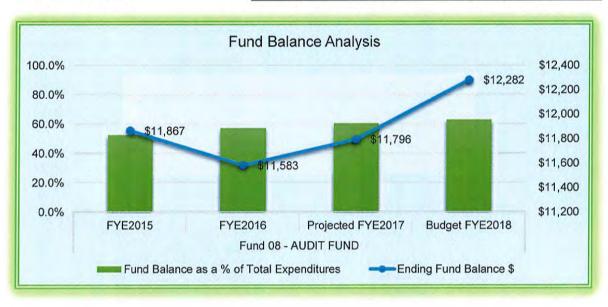


## PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed
Operating Expenditures Per Capita	\$0.27	\$0.24	\$0.23	\$0.23
Received GFOA award for CAFR	Yes	Yes	Yes	Yes
Unmodified Opinion (superseded term- unqualified opinion) received	Yes	Yes	Yes	Yes



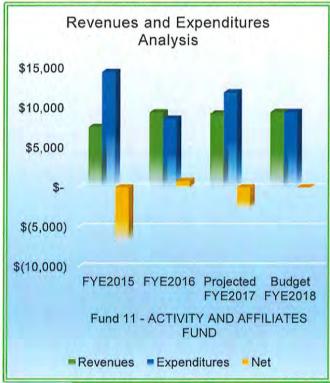
	Fund 08 - AUDIT FUND					
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
Estimated Revenues						
Property Tax Revenue	\$20,238	\$19,939	\$19,643	\$19,914		
Interest Income	23	42	70	72		
Total Estimated Revenues	20,261	19,981	19,713	19,986		
Appropriations						
Contractual	\$22,600	\$20,265	\$19,500	\$19,500		
Total Appropriations	22,600	20,265	19,500	19,500		
Net of Revenues Over (Under)						
Appropriations	(2,339)	(284)	213	486		
Beginning Fund Balance	14,206	11,867	11,583	11,796		
Ending Fund Balance	\$11,867	\$11,583	\$11,796	\$12,282		



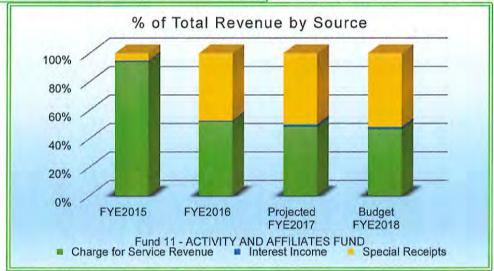
## **ACTIVITY FUND**

#### PRINCIPAL RESPONSIBILITIES

ACTIVITY FUND — Special monies from PDRMA safety awards, vending machine shared profits from sales and Adopt-A-Park groups are accounted for in the Activity Fund. The Park District administers these accounts, and they are audited along with the other Park District funds. Each affiliated group is responsible for its own budget, but administration and check writing are handled by Park District staff. The Park District also uses this fund to account for Champaign Park District gift cards sold and redeemed by patrons. The vending machine funds received are approximately \$4,200 annually and are used to pay for the various full-time staff annual holiday party, picnic and other functions. The newest item added in FYE2017 was for the POSI incentive program implemented by the Park District. Funds are used to purchase gift cards for employees, as well as other incentives for saying "yes" and being positive. There are no budgeted staff for this fund.



	Ending Balance by Group			
	Projected FYE2017	Budget FYE2018		
Administration/Interest CPD Gift Cards Purchased by	\$4,643.85	\$4,274.40		
Patrons, Net of Redeemed	22,580.41	21,080.41		
Adopt a Park-Clark	22,500.41	21,000.41		
Park	215.47	215.47		
CUSR Afterschool	19.64	19.64		
Posi Awards	202.97	100.00		
PDRMA Safety Award PDRMA Safety Award	3,414.38	1,914.38		
- CUSR	4,219.19	4,719.19		
Adopt a Parks Innovative Award-	634.17	634.17		
CUSR 2013 Innovative Award-Rec	203.04	203.04		
2013	267.16	267.16		
Adopt a Park-Porter Adopt a Park-	13.00	13.00		
Robeson	1,054.21	1,054.21		
Robeson Meadows	1,053.80	1,053.80		
Douglass Seniors	1,680.42	1,680.42		
Hays Seniors	1,592.75	1,592.75		
Ending Balance	\$41,669.46	\$38,822.04		

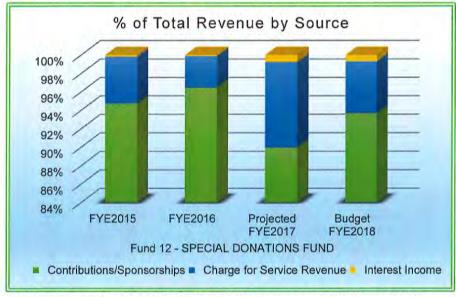


	Fund 11 - ACTIVITY AND						
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018			
Estimated Revenues			1111111				
Charge for Service Revenue	\$7,136	\$4,905	\$4,486	\$4,400			
Interest Income	67	72	160	162			
Special Receipts	386	4,455	4,632	4,900			
Total Estimated Revenues	7,589	9,432	9,278	9,462			
Appropriations		7.77	100				
Contractual	\$508	\$0	\$0	\$0			
Commodities/Supplies	14,009	8,640	11,941	9,462			
Total Appropriations	14,517	8,640	11,941	9,462			
Net of Revenues Over (Under)							
Appropriations	(6,928)	792	(2,663)	0			
Beginning Fund Balance	7,716	788	1,580	(1,083)			
Ending Fund Balance	\$788	\$1,580	(\$1,083)	(\$1,083)			

## SPECIAL DONATIONS FUND

#### PRINCIPAL RESPONSIBILITIES

This fund is used to track funds available for scholarships towards Park 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. 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 recipient 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, 2017 for the next fiscal year are comprised as follows:

- Champaign-Urbana Special Recreation 9%
- Douglass Daycamp and Swim Lessons 17%
- General Scholarships 73%
- Teens In Action 1%

#### 2016-17 ACCOMPLISHMENTS

SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

- Provide program scholarships from which all ages can benefit. Secured a commitment from Jimmy John's
  for \$25,000 per year for five years for the scholarship fund. FYE2018 will mark year two of the donation
  received by Jimmy John's through the Parks Foundation. Also able to award 241 more scholarships this
  year due to the increase in receipts from prior year(s).
- Provide program scholarships from which all ages can benefit.

## 2017-18 GOALS

SG2 - PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

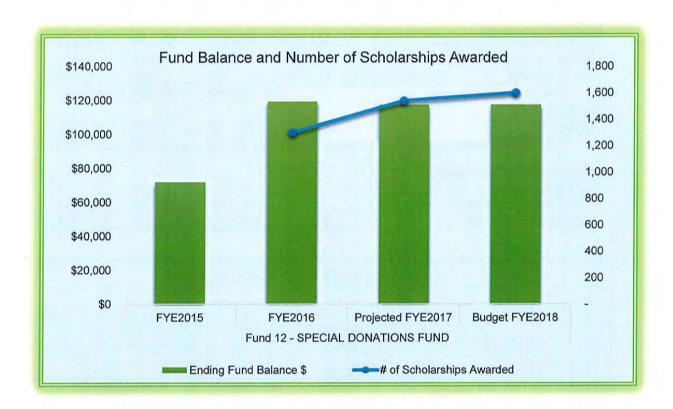
## **OBJECTIVES:**

Increase the number of scholarships for first-time experiences.

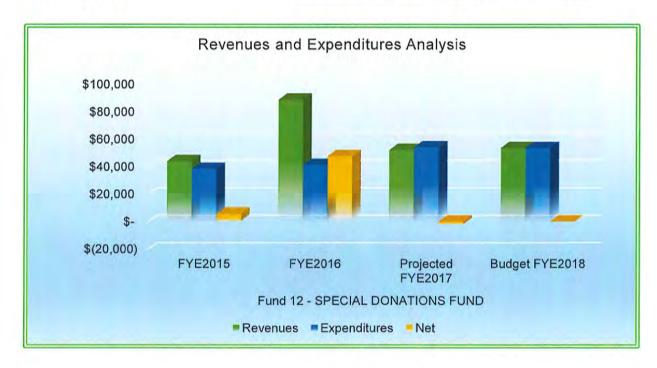
## **Table of Contents**

## PERFORMANCE INDICATORS

	FYE2016	Projected	Proposed
# of scholarships awarded	1,300	1,541	1,600
# of scholarships used	919	894	1,000



	Fund 12 - SPECIAL DONATIONS FUND					
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
Estimated Revenues						
Contributions/Sponsorships	\$41,488	\$85,422	\$46,776	\$50,050		
Charge for Service Revenue	2,224	3,030	4,823	3,000		
Interest Income	85	113	400	384		
Total Estimated Revenues	\$43,797	\$88,565	\$51,999	\$53,434		
Appropriations	****	774745				
Contractual	\$38,250	\$41,134	\$53,966	\$53,434		
Total Appropriations	38,250	41,134	53,966	53,434		
Net of Revenues Over (Under)						
Appropriations	5,547	47,431	(1,967)	0		
Beginning Fund Balance	66,314	71,860	119,291	117,324		
Ending Fund Balance	\$71,861	\$119,291	\$117,324	\$117,324		

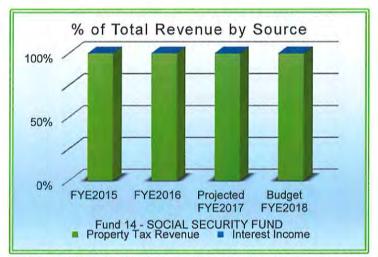


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## SOCIAL SECURITY FUND

PRINCIPAL RESPONSIBILITIES

SOCIAL SECURITY FUND - accounts for employer portion of expenditures of the Social Security and Medicare payroll taxes on eligible taxable wages paid to 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 those separate property tax dollars. The remaining expenditures are paid with real estate taxes that are levied specifically for this fund. Revenue is derived of property taxes and interest income. Staff continue to reduce the



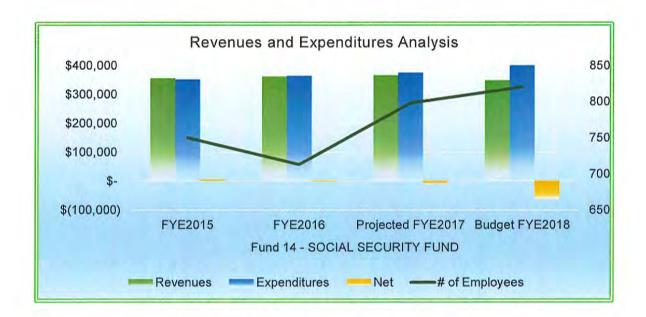
amount of the property tax levy as a means to use excess fund balance and cash on hand to cover a portion of the annual social security and medicare expenditures. As reflected in the chart below, total revenues will decline in FYE2018 as expenditures increase in line with estimated salaries and wages.

## 2016-17 ACCOMPLISHMENTS

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

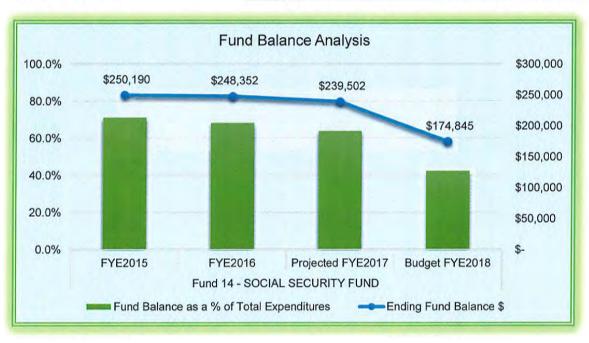
#### 2017-18 GOALS

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



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	Fund 14 - SOCIAL SECURITY FUND						
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018			
Estimated Revenues							
Property Tax Revenue	\$355,000	\$361,205	\$364,767	\$346,837			
Interest Income	468	587	1,350	1,360			
Total Estimated Revenues	355,468	361,792	366,117	348,197			
Appropriations							
Fringe Benefits	\$351,655	\$363,631	\$374,967	\$412,854			
Total Appropriations	351,655	363,631	374,967	412,854			
Net of Revenues Over (Under)							
Appropriations	3,813	(1,839)	(8,850)	(64,657)			
Beginning Fund Balance	246,377	250,191	248,352	239,502			
Ending Fund Balance	\$250,190	\$248,352	\$239,502	\$174,845			



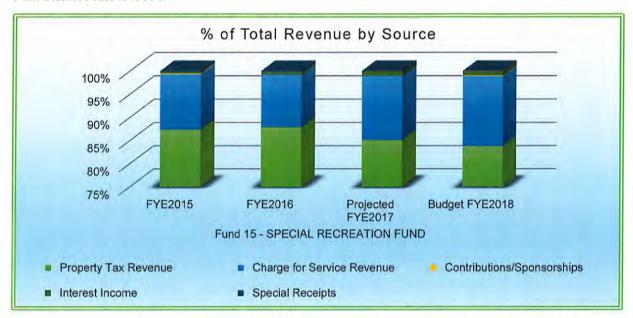
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## SPECIAL RECREATION FUND

PRINCIPAL RESPONSIBILITIES

<u>SPECIAL RECREATION FUND</u> — Real estate taxes are levied for this fund to help provide for the operation of the C-U Special Recreation joint program. Monies from the Urbana Park District real estate tax levy are also placed in this fund. The Park 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, however based on the final EAV for RY2016, the Champaign Park District's rate is .0394.



<u>CHAMPAIGN-URBANA SPECIAL RECREATION (CUSR)</u> — serves people of varying ages and disabilities by providing recreational programs, which enhance the quality of life for both Urbana and Champaign residents. CUSR has an administrative four-member board composed of Park District and Urbana Park District staff with input from the Special Recreation Advisory Committee, however all activities are approved by the Park District Board of Commissioners.

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 programs, creative classes, dances, specialized, transitional, and inclusion services (UPD/CPD); 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 - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2015	FYE2016	FYE2017	FYE2018
	Actual	Actual	Actual	Budget
Program Manager	1	1	1	1
Receptionist (FT2 in 2015)	1	1	1	1
Adult Program Coordinator	3	2	3	1
Athletics Coordinator	0	1	0	1
Recreation Inclusion Coordinator	0	0	0	1
Total	5	5	5	5

#### 2016-17 ACCOMPLISHMENTS

## SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

 Develop customer service standards and training. Status- Established CUSR's Core Values: Inclusion, Diversity, Cultural Competence, Opportunity, Building Lasting Relationships, Innovation, Education, and Advocacy.

# SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

#### **OBJECTIVES:**

Develop and implement a marketing plan to encourage first-time opportunities and a spirit of discovery.
 Status- Developed a Marketing Brand for CUSR lead by Jessie Scheunemann of Jessie Marie Studios.

# SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

#### **OBJECTIVES:**

- Create a citizen advisory board for programs and services. Status- Created a CUSR Advisory Committee
  that meets 6 times a year to discuss topics such as program innovation, facility needs and much more.
- Involve community members and agencies in our programs and events. Status- Scheduled Adaptive game opportunities. Re-establishing partnerships within community.
- Develop new community and program partners by evaluating the community needs assessment results.
   Status- Increased number of inclusion services throughout Park District.
- Completed ADA paths around Dexter field, as well as the Hessel Park Phase 1 playground renovation.

#### 2017-18 GOALS

## Welcome more participants into CUSR programs and activities OBJECTIVES:

- · Create 1st time opportunities
- · Bring more visibility to Inclusion Services in CPD/UPD Brochure.
- Remove stigma of Special Recreation
- · Increase utilization of Inclusion Services
- · Hold a CUSR open house

## Cultivate excellence in customer service where participants and staff thrive

## **OBJECTIVES:**

- Update training process
- · Create standards for customer service
- · Organize front desk training for CPD/UPD offices
- · Explore hiring a dedicated bus driver
- · Reduce staff turnover and volunteer burnout

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

- Conduct Part-time Wage study.
- · Conduct affordability review; address service vs. business balance
- · Establish ongoing review and implementation of Strategic Plan

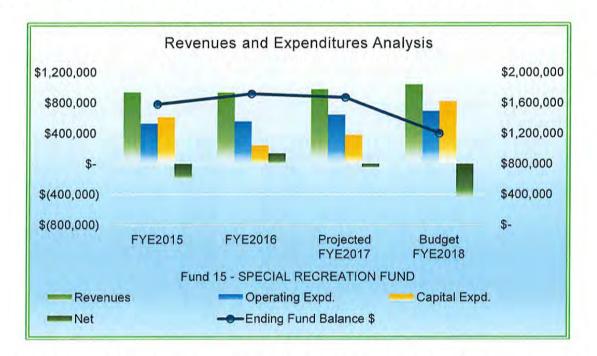
## Create new community connections and strengthen current connections OBJECTIVES:

- Utilize feedback from advisory committee
- · 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
- · Hold budget meeting for CUSR facility: Research available grants
- · Begin Monday thru Friday adult programming
- · Complete ADA plan

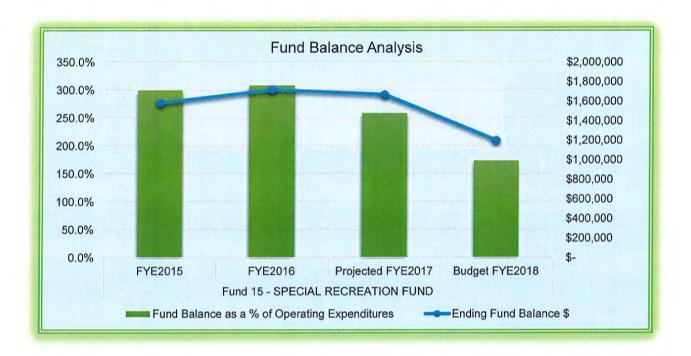
Hessel Park Phase 2 & 3 originally planned for in FYE2017 were carried over and is scheduled to be completed in fall 2018. This project will utilize \$400,000 in excess ADA funds from Champaign's portion. An additional \$310,000 is included in FYE2018 capital for CPD-ADA. For more details please refer to the Capital and Debt section of this document, specifically the Capital Improvement Plan document.



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 in FYE2017.

Fund Balance, Ending	FYE2015	FYE2016	FYE2017	FYE2018
Operating	\$992,392	\$1,015,950	\$656,351	\$622,750
ADA	910,008	1,028,941	1,015,597	579,854
	\$1,902,400	\$2,044,890	\$1,671,948	\$1,202,604
Ending Balance ADA Comprised of	f:			
CPD-ADA	\$847,097	\$1,013,933	\$1,008,778	\$579,835
UPD-ADA	57,158	15,007	6,819	19
UPD-ADA Presence	5,753	0	0	0
	\$910,008	\$1,028,941	\$1,015,597	\$579,854

	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues	1112310	112010	1122011	1122010
Property Tax Revenue	\$816,623	\$820,538	\$830,932	\$872,585
Charge for Service Revenue	111,969	105,240	134,947	156,917
Contributions/Sponsorships	1,500	150	0	900
Interest Income	2,967	5,763	10,200	10,300
Special Receipts	1,940	2,193	550	450
Total Estimated Revenues	\$934,999	\$933,884	\$976,629	\$1,041,152
Appropriations	77777			
Salaries and Wages	\$343,900	\$354,665	\$433,310	\$447,355
Fringe Benefits	73,763	72,285	79,076	81,137
Contractual	65,172	88,292	86,519	110,095
Commodities/Supplies	28,759	27,073	30,297	39,934
Utilities	6,162	5,993	6,218	5,599
Insurance	10,029	9,070	10,734	8,878
Capital Outlay	611,018	240,058	377,604	817,500
Total Appropriations	1,138,803	797,436	1,023,758	1,510,498



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ACCOL	INIT '	TOTAL	SBV	RUDGET	CATEGORY

-	ACCOUNT TOTALS		and the same of th	ON	
	FUND 15 - CHAMPAIGN-	2014-15	2015-16	ON 2016-17	2017-18
		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
ACCOUN	IT DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	BUDGET
	TED REVENUES			ACTIVITY	BODGET
	RTY TAX REVENUE				
41010	PROPERTY TAXES - CPD OPERATING	\$316,863	\$320,438	\$322,988	\$341,381
41011	PROPERTY TAXES - CPD IMRF/FICA	24,646	24,959	24,835	26,407
41012	PROPERTY TAXES - UPD OPERATING	94,825	93,305	93,197	96,633
41013	PROPERTY TAXES - UPD IMRF/FICA	24,727	24,855	24,882	26,407
41014	PROPERTY TAXES - UPD ADA	92,983	91,910	91,841	95,700
41015	PROPERTY TAXES - CPD ADA	262,579	265,071	273,189	286,057
-	ERTY TAX REVENUE	816,623	820,538	830,932	872,585
11,012	- CONTROL	010,020	020,000	000,002	0,2,000
CHARGI	E FOR SERVICE REVENUE				
49115	PROGRAM FEES	111,969	105,240	134,947	156,917
and the second second	GE FOR SERVICE REVENUE	111,969	105,240	134,947	156,917
		1111222	100	12.112.11	150
CONTRI	BUTIONS/SPONSORSHIPS				
47100	SPONSORSHIPS	1,500	150		900
CONTE	RIBUTIONS/SPONSORSHIPS	1,500	150		900
INTERE	ST INCOME				
43030	INTEREST	2,967	5,763	10,200	10,300
INTER	EST INCOME	2,967	5,763	10,200	10,300
SPECIA	L RECEIPTS				
44100	FACILITY RENTAL	140	(65)		
46150	SPECIAL RECEIPTS	400	1,200	550	450
47200	GRANT PROCEEDS	1,400	1,058		
SPECIA	AL RECEIPTS	1,940	2,193	550	450
	-				
TOTAL E	ESTIMATED REVENUES	\$ 934,999	\$ 933,884	\$ 976,629	\$ 1,041,152
APPROF	PRIATIONS				
	ES AND WAGES		0.0000000		
70301	OFFICE STAFF/SUPPORT	\$0	\$22,324	\$27,000	\$28,761
70501	MANAGERS/SUPERVISORS	47,349	46,177	47,180	48,329
71001	PROGRAM/FACILITY DIRECTOR	103,632	95,887	106,372	114,216
80303	PT OFFICE STAFF/SUPPORT	31,170	8,523	3,400	777,210
80903	PT BUILDING SERVICE WORKER	3,673	3,720	3,919	4,125
81003	PT PROGRAM DIRECTOR/SUPERVISOR	16,117	14,600	25,289	25,280
81403	INSTRUCTORS/OVERNIGHT STAFF	4,009	4,789	5,790	7,846
81503	PT GENERAL STAFF	40,566	53,291	68,787	64,203
81703	PT DAY CAMP STAFF/LIFE GUARD	97,316	105,096	144,518	154,295
81903	PT BUILDING/PARK OPENER	07,010	258	1,055	300
82103	ADA STAFF	68	200	1,000	000
Marketon Laboratoria	IES AND WAGES	343,900	354,665	433,310	447,355
			AT MEAN		1000
FRINGE	BENEFITS				
53132	DENTAL INSURANCE	814	891	1,271	1,417
53133	MEDICAL HEALTH INSURANCE	22,749	20,850	20,669	23,505
53134	LIFE INSURANCE	467	480	613	631
		0.00	10000	100,000	10000

ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 15 - CHAMPAIGN-URBANA SPECIAL RECREATION		ACCOUNT TOTALS	the first of the second			
ACTIVITY   ACTIVITY   PROJECTED   BUDGET		FUND 15 - CHAMPAIGN-U				
ACCOUNT DESCRIPTION			CARCOCIA SERVICIO	TATION PROPERTY.		
63135         IMRF PAYMENTS         19,031         16,817         16,750         16,060           53136         FICA PAYMENTS         25,959         27,394         34,198         34,500           53137         EMPLOYEE ASSISTANCE PROGRAM         145         125         175         184           83003         ALLOWANCES/REIMBURSEMENTS         4,598         5,728         5,400         4,840           FRINGE BENEFITS         73,763         72,285         79,076         81,137           CONTRACTUAL         54201         POSTAGE AND MAILING         1,433         2,154         1,800         1,820           4202         PRINTING AND DUPLICATING         5,807         5,729         5,312         6,794           4204         STAFF MEETING         590         537         800           54205         LEGAL PUBLICATIONS/NOTICES         650         527         800           54206         ADVERTISING/PUBLICITY         108         603         3,815         3,170           54205         LEGAL PUBLICATIONS/NOTICES         660         502         527         5,966           54208         MEMBERSHIPS, DUES AND FEES         1,221         2,087         1,500         3,903         2,850	ACCOUNT	DESCRIPTION	ACTIVITY	ACTIVITY		
53136         FICA PAYMENTS         25,959         27,394         34,198         34,500           53137         EMPLOYEE ASSISTANCE PROGRAM         145         125         175         184           83003         ALLOWANCES/REIMBURSEMENTS         4,598         5,728         5,400         4,840           FRINGE BENEFITS         73,763         72,285         79,076         81,137           CONTRACTUAL         54201         POSTAGE AND MAILING         1,433         2,154         1,800         1,820           54202         PRINTING AND DUPLICATING         5,807         5,729         5,312         6,794           54204         STAFF MEETING         590         537         800           54205         EGAL PUBLICATIONS/NOTICES         650         3,315         3,170           54206         ADVERTISING/PUBLICITY         108         603         3,815         3,170           54207         STAFF TRAINING         948         2,160         3,303         2,850           54208         MEMBERSHIPS, DUES AND FEES         1,421         2,087         1,500         5,966           54209         CONFERENCE AND TRAVEL         4,798         1,469         2,909         6,200           54211			19.031	16.817		
B3137			A. A. M. C.	1,		
SA003   ALLOWANCES/REIMBURSEMENTS   4,598   5,728   5,400   4,840	NAME OF TAXABLE PARTY.		Children Carry Carry Control Control			the second secon
FRINGE BENEFITS						
S4201   POSTAGE AND MAILING	The Real Property lies and the Persons Inches	Control of the Contro				
S4201   POSTAGE AND MAILING	CONTRA	TI IAI				-
54202         PRINTING AND DUPLICATING         5,807         5,729         5,312         6,794           54204         STAFF MEETING         590         537         800           54205         LEGAL PUBLICATIONS/NOTICES         650         331         537           54206         ADVERTISING/PUBLICITY         108         603         3,815         3,170           54207         STAFF TRAINING         948         2,160         3,303         2,850           54208         MEMBERSHIPS, DUES AND FEES         1,421         2,007         1,500         5,966           54209         CONFERENCE AND TRAVEL         4,798         1,469         2,909         6,200           54214         ARCHITECT AND ENGINEERING FEES         6,000         5,700         5,700           54215         PROFESSIONAL FEES         5,700         5,700         5,700         7,50           54214         ARCHITECT AND ENGINEERING FEES         5,700         5,700         5,700         7,50           54214         ARCHITECT AND ENGINEERING FEES         6,000         5,700         3,000         7,50           54241         VEHICLE REPAIR         285         1,582         3,000         1,00         2,00         4,14			4 400	0.454	4 900	1 000
54204         STAFF MEETING         590         537         800           54205         LEGAL PUBLICATIONS/NOTICES         650         3,815         3,170           54207         STAFF TRAINING         948         2,160         3,303         2,850           54208         MEMBERSHIPS, DUES AND FEES         1,421         2,087         1,500         5,966           54209         CONFERENCE AND TRAVEL         4,798         1,489         2,909         6,200           54214         ARCHITECT AND ENGINEERING FEES         6,000         5,700         5,700           54216         PROFESSIONAL FEES         5,700         7,50         7,50           54236         AUTO ALLOWANCE         1,287         1,514         700         7,50           54241         VEHICLE REPAIR         295         1,082         414         200           54255         BUILDING REPAIR         209         162         414         200           54254         BENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         337         360         337         360           54254         SERVICE CONTRACTS         1,369         3,	COSPERATOR PROPERTY.	THE CHOICE SECTION AND DESCRIPTION OF THE PROPERTY OF THE PROP				
54205         LEGAL PUBLICATIONS/NOTICES         650           54206         ADVERTISING/PUBLICITY         108         603         3,815         3,170           54207         STAFF TRAINING         948         2,160         3,303         2,850           54208         MEMBERSHIPS, DUES AND FEES         1,421         2,087         1,500         5,966           54212         ATTORNEY FEES         6,000         2,500           54214         ARCHITECT AND ENGINEERING FEES         6,000           54214         ARCHITECT AND ENGINEERING FEES         6,000           54214         ARCHITECT AND ENGINEERING FEES         6,000           54215         PROFESSIONAL FEES         5,700           54216         PROFESSIONAL FEES         1,587         1,514         700         750           54215         PROFESSIONAL FEES         5,700         3,000         3,000         750           54215         BULDING REPAIR         299         162         414         200           54251         PRINTAL FACILITIES         26,819         26,921         26,765         32,870           54255         LICENSE AND FEES         1,369         3,310         3,100         3,300           54256			475 (4.30.00)		5,512	
54206         ADVERTISING/PUBLICITY         108         603         3,815         3,170           54207         STAFF TRAINING         948         2,160         3,303         2,850           54208         MEMBERSHIPS, DUES AND FEES         1,421         2,087         1,500         5,966           54209         CONFERENCE AND TRAVEL         4,798         1,469         2,909         6,200           54212         ATTORNEY FEES         6,000         54215         PROFESSIONAL FEES         5,700           54215         PROFESSIONAL FEES         5,700         5           54236         AUTO ALLOWANCE         1,287         1,514         700         750           54241         VEHICLE REPAIR         295         1,082         3,000           54245         BUILDING REPAIR         209         162         414         200           54250         EQUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54254         SERVICE CONTRACTS         1,369         3,310         3,100         330           54255         JUESNSCHIPTIONS         303         380	The Contract of the Contract o	The state of the s	590	The second secon		800
54207         STAFF TRAINING         948         2,160         3,303         2,850           54208         MEMBERSHIPS, DUES AND FEES         1,421         2,087         1,500         5,966           54209         CONFERENCE AND TRAVEL         4,798         1,469         2,909         6,200           54212         ATTORNEY FEES         6,000         5,700         5,700           54214         ARCHITECT AND ENGINEERING FEES         5,700         5,700           54215         PROFESSIONAL FEES         5,700         5,700           54236         AUTO ALLOWANCE         1,287         1,514         700         750           54241         VEHICLE REPAIR         285         1,082         3,000         54245         BUILDING REPAIR         299         162         414         200         54250         EQUIPMENT RENTAL         540         320         130         250         54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870         34252         BEST CONTROL         360         331         3100         3,300         350         54253         PEST CONTROL         360         331         3100         3,300         54255         LICENSE AND FEES         6         273	EVERTAL STATE OF THE STATE OF T		100		2 915	2 170
54208         MEMBERSHIPS, DUES AND FEES         1,421         2,087         1,500         5,966           54209         CONFERENCE AND TRAVEL         4,798         1,469         2,909         6,200           54214         ATORNEY FEES         6,000         5,700           54215         PROFESSIONAL FEES         5,700         5,700           54216         PROFESSIONAL FEES         5,700         750           54241         VEHICLE REPAIR         285         1,082         3,000           54245         BUILDING REPAIR         209         162         414         200           54250         BCUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54265         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54264         CELL PHONE EXPENSE         66         273         280         320           54265 <td< td=""><td>PARTICIPATE DE LA CONTRACTOR DE LA CONTR</td><td>THE TOTAL PRODUCT OF THE PRODUCT OF</td><td></td><td></td><td></td><td></td></td<>	PARTICIPATE DE LA CONTRACTOR DE LA CONTR	THE TOTAL PRODUCT OF THE PRODUCT OF				
54209         CONFERENCE AND TRAVEL         4,798         1,469         2,909         6,200           54212         ATTORNEY FEES         6,000         2,500           54214         ARCHITECT AND ENGINEERING FEES         6,000           54215         PROFESSIONAL FEES         5,700           54236         AUTO ALLOWANCE         1,287         1,514         700         750           54243         VEHICLE REPAIR         209         162         414         200           54255         BUILDING REPAIR         209         162         414         200           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         66         273         280         320           54264         CELL PHONE EXPENSE         66         273         280         320           54280         OTHER CONTRACTUAL SERVICES         400         250         5,688           54281         CONTRACTUAL PERSONNEL         5,115 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
54212         ATTORNEY FEES         6,000           54214         ARCHITECT AND ENGINEERING FEES         5,700           54236         AUTO ALLOWANCE         1,287         1,514         700         750           54236         AUTO ALLOWANCE         1,287         1,514         700         750           54241         VEHICLE REPAIR         285         1,082         3,000           54245         BUILDING REPAIR         209         162         414         200           54251         BURNATA FACILITIES         26,819         26,921         26,765         32,870           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         66         273         280         320           54264         CELL PHONE EXPENSE         66         273         280         320           54280         OTHER CONTRACTUAL SERVICES         400         250         54281         CONTRACTUAL EXPENSIONEL         5,115         3,						
54214         ARCHITECT AND ENGINEERING FEES         5,000           54215         PROFESSIONAL FEES         5,700           54226         AUTO ALLOWANCE         1,287         1,514         700         750           54241         VEHICLE REPAIR         285         1,082         3,000           54245         BUILDING REPAIR         209         162         414         200           54250         EQUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         66         273         280         320           54264         CELL PHONE EXPENSE         66         273         280         320           54281         CONTRACTUAL SERVICES         400         250         54281         CONTRACTUAL ERPONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300	A Marie Company and the Company		4,798	1,469	2,909	
54215         PROFESSIONAL FEES         5,700           54236         AUTO ALLOWANCE         1,287         1,514         700         750           54241         VEHICLE REPAIR         285         1,082         3,000           54245         BUILDING REPAIR         209         162         414         200           54250         EQUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54254         SERVICE CONTRACTUS         1,369         3,310         3,100         3,300           54264         CELL PHONE EXPENSE         66         273         280         320           54281         CONTRACTUAL SERVICES         400         250         250           54280         OTHER CONTRACTUAL SERVICES         400         250         54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54280         OTHER CONTRACTUAL SERVI	SERVICE SERVIC	Charles and a second		6.000		
54236         AUTO ALLOWANCE         1,287         1,514         700         750           54241         VEHICLE REPAIR         285         1,082         3,000           54245         BUILDING REPAIR         209         162         414         200           54250         EQUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         66         273         280         320           54264         CELL PHONE EXPENSE         66         273         280         320           54285         SUBSCRIPTIONS         400         250         54281         CONTRACTUAL SERVICES         400         250           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         C						
54241         VEHICLE REPAIR         285         1,082         3,000           54245         BUILDING REPAIR         209         162         414         200           54250         EQUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         100         100         220         320         320           54264         CELL PHONE EXPENSE         66         273         280         320           54285         SUBSCRIPTIONS         330         480         350           54280         OTHER CONTRACTUAL SERVICES         400         250           54281         INTERN STIPENDS         2,300         4,300         4,200         4,200           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267	And in column 2 is not a second or the column 2 is not a secon	The state of the s	1.287		700	750
54245         BUILDING REPAIR         209         162         414         200           54250         EQUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         330         3300           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         100         54264         CELL PHONE EXPENSE         66         273         280         320           54264         CELL PHONE EXPENSE         400         250         54281         CONTRACTUAL ERPRONNEL         5,115         3,196         2,500         5,688           54280         OTHER CONTRACTUAL ENTERTAINMENT         100         400         267         300           54281         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           59414	A THE RESIDENCE OF THE PARTY OF					
54250         EQUIPMENT RENTAL         540         320         130         250           54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         100         100         54264         CELL PHONE EXPENSE         66         273         280         320           54265         SUBSCRIPTIONS         330         480         350         54280         OTHER CONTRACTUAL SERVICES         400         250         5688           54280         OTHER CONTRACTUAL SERVICES         400         250         5688           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414	AND DESCRIPTION OF THE PARTY OF	and the second s			414	
54251         RENTAL FACILITIES         26,819         26,921         26,765         32,870           54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         100         250         100           54264         CELL PHONE EXPENSE         66         273         280         320           54265         SUBSCRIPTIONS         330         480         350           54280         OTHER CONTRACTUAL SERVICES         400         250         5688           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54289         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         SEVELOPES         81,4         700 <td></td> <td></td> <td></td> <td></td> <td>1/01/01/0</td> <td></td>					1/01/01/0	
54253         PEST CONTROL         360         360         337         360           54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         66         273         280         320           54264         CELL PHONE EXPENSE         66         273         280         320           54265         SUBSCRIPTIONS         330         480         350           54280         OTHER CONTRACTUAL SERVICES         400         250           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           COMMODITIES/SUPPLIES         814         700         472	All the second advantage of the latest and the late	Control of the Contro	The second secon	and the same of th	Control State Co	the state of the s
54254         SERVICE CONTRACTS         1,369         3,310         3,100         3,300           54255         LICENSE AND FEES         66         273         280         320           54264         CELL PHONE EXPENSE         66         273         280         320           54265         SUBSCRIPTIONS         330         480         350           54280         OTHER CONTRACTUAL SERVICES         400         250         5688           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           COMMODITIES/SUPPLIES         814         700         472         550           55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265	1 1 2 1 2 2 2 2 2 2 3 3 3 3 3 3 3 3 3 3					
54255         LICENSE AND FEES         66         273         280         320           54264         CELL PHONE EXPENSE         66         273         280         320           54265         SUBSCRIPTIONS         330         480         350           54280         OTHER CONTRACTUAL SERVICES         400         250         5688           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         4,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           COMMODITIES/SUPPLIES         88,292         86,519         110,095           55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55315         STAFF UNIFORMS         1,597         1,403         4,056 <td>Market and a series of the series</td> <td>Control and the Control of the Contr</td> <td>CONTRACTOR OF THE PARTY OF THE</td> <td></td> <td></td> <td></td>	Market and a series of the series	Control and the Control of the Contr	CONTRACTOR OF THE PARTY OF THE			
54264         CELL PHONE EXPENSE         66         273         280         320           54265         SUBSCRIPTIONS         330         480         350           54280         OTHER CONTRACTUAL SERVICES         400         250           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54289         FIELDISPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES         814         700         472         550           55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732			53253	44, 512,5		
54265         SUBSCRIPTIONS         330         480         350           54280         OTHER CONTRACTUAL SERVICES         400         250           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         <	A ADDRESS OF THE PARTY OF THE P	A CONTRACTOR OF THE PROPERTY O	66	273	280	320
54280         OTHER CONTRACTUAL SERVICES         400         250           54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES         55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAI	TABLES AND THE STATE OF THE STA			330	480	350
54281         CONTRACTUAL PERSONNEL         5,115         3,196         2,500         5,688           54282         INTERN STIPENDS         2,300         4,300         4,200         4,200           54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES           55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215 <td< td=""><td>Park park property and many</td><td>OTHER CONTRACTUAL SERVICES</td><td>400</td><td></td><td>1000</td><td>250</td></td<>	Park park property and many	OTHER CONTRACTUAL SERVICES	400		1000	250
54285         CONTRACTUAL ENTERTAINMENT         100         400         267         300           54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES         814         700         472         550           55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/ÆQUIPMENT REPAIR PARTS </td <td></td> <td>CONTRACTUAL PERSONNEL</td> <td>5,115</td> <td>3,196</td> <td>2,500</td> <td>5,688</td>		CONTRACTUAL PERSONNEL	5,115	3,196	2,500	5,688
54299         FIELD/SPECIAL TRIPS         9,966         17,636         26,907         26,257           59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES           55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55330         GAS,FUEL,GREASE AND OIL         4,909         4,486         6,287	54282	INTERN STIPENDS	2,300	4,300	4,200	4,200
59414         CREDIT CARD FEES         1,251         1,399         1,800         1,800           CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES         55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55330         GAS, FUEL, GREASE AND OIL         4,909         4,486         6,287         6,300           55348         FLOWERS AND CARDS         24         50           55349 <td< td=""><td>54285</td><td>CONTRACTUAL ENTERTAINMENT</td><td>100</td><td>400</td><td>267</td><td>300</td></td<>	54285	CONTRACTUAL ENTERTAINMENT	100	400	267	300
CONTRACTUAL         65,172         88,292         86,519         110,095           COMMODITIES/SUPPLIES         55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55330         GAS,FUEL,GREASE AND OIL         4,909         4,486         6,287         6,300           55348         FLOWERS AND CARDS         24         50           55349         PLAQUES, AWARDS AND PRIZES         1,344         1,501         1,130         3,440	54299	FIELD/SPECIAL TRIPS	9,966	17,636		26,257
COMMODITIES/SUPPLIES 55301 OFFICE SUPPLIES 814 700 472 550 55302 ENVELOPES AND STATIONARY 572 265 407 500 55303 DUPLICATING SUPPLIES 396 136 326 400 55315 STAFF UNIFORMS 1,597 1,403 4,056 4,732 55316 PARTICIPANT UNIFORMS 1,713 403 788 1,780 55320 BUILDING MAINTENANCE SUPPLIES 438 687 215 500 55322 CLEANING/JANITORIAL SUPPLIES 565 154 337 575 55327 VEHICLE/EQUIPMENT REPAIR PARTS 446 414 800 800 55329 OFFICE/ EQUIPMENT VALUE <\$10000 3,600 695 800 55330 GAS,FUEL,GREASE AND OIL 4,909 4,486 6,287 6,300 55348 FLOWERS AND CARDS 24 50 55349 PLAQUES, AWARDS AND PRIZES 1,344 1,501 1,130 3,440	59414	CREDIT CARD FEES	1,251	1,399		1,800
55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55329         OFFICE/ EQUIPMENT VALUE <\$10000	CONTRA	CTUAL	65,172	88,292	86,519	110,095
55301         OFFICE SUPPLIES         814         700         472         550           55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55329         OFFICE/ EQUIPMENT VALUE <\$10000	COMMOD	ITIES/SUPPLIES				
55302         ENVELOPES AND STATIONARY         572         265         407         500           55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55329         OFFICE/ EQUIPMENT VALUE <\$10000			814	700	472	550
55303         DUPLICATING SUPPLIES         396         136         326         400           55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55329         OFFICE/ EQUIPMENT VALUE <\$10000	Microsophic April 1995 of the Control of the Contro		The second secon	the second secon	Taken beginning	The State Section 2
55315         STAFF UNIFORMS         1,597         1,403         4,056         4,732           55316         PARTICIPANT UNIFORMS         1,713         403         788         1,780           55320         BUILDING MAINTENANCE SUPPLIES         438         687         215         500           55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55329         OFFICE/ EQUIPMENT VALUE <\$10000	The second second					274,000,000
55316       PARTICIPANT UNIFORMS       1,713       403       788       1,780         55320       BUILDING MAINTENANCE SUPPLIES       438       687       215       500         55322       CLEANING/JANITORIAL SUPPLIES       565       154       337       575         55327       VEHICLE/EQUIPMENT REPAIR PARTS       446       414       800       800         55329       OFFICE/ EQUIPMENT VALUE <\$10000	S-course agreement and a second	ECONOMISSON AND AND CONTRACTOR OF THE PROPERTY OF THE CONTRACTOR O	The second secon	The second second		- The state of the
55320       BUILDING MAINTENANCE SUPPLIES       438       687       215       500         55322       CLEANING/JANITORIAL SUPPLIES       565       154       337       575         55327       VEHICLE/EQUIPMENT REPAIR PARTS       446       414       800       800         55329       OFFICE/ EQUIPMENT VALUE <\$10000						
55322         CLEANING/JANITORIAL SUPPLIES         565         154         337         575           55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55329         OFFICE/ EQUIPMENT VALUE <\$10000	And the American Company of the Comp			Commence of the Commence of th	and the second s	and the same of th
55327         VEHICLE/EQUIPMENT REPAIR PARTS         446         414         800         800           55329         OFFICE/ EQUIPMENT VALUE <\$10000	CERTIFICATION OF THE PROPERTY					- CO C 19 C
55329         OFFICE/ EQUIPMENT VALUE <\$10000	The second second	If \$100 THE STATE OF STATE OF THE STATE OF T		10.000		1545544
55330       GAS,FUEL,GREASE AND OIL       4,909       4,486       6,287       6,300         55348       FLOWERS AND CARDS       24       50         55349       PLAQUES, AWARDS AND PRIZES       1,344       1,501       1,130       3,440						
55348         FLOWERS AND CARDS         24         50           55349         PLAQUES, AWARDS AND PRIZES         1,344         1,501         1,130         3,440	A lasty in many married a received	CANADA AND AND AND AND AND AND AND AND AN	and the second s	- Lucial Advances and the Control of	6.287	and the second s
55349 PLAQUES, AWARDS AND PRIZES 1,344 1,501 1,130 3,440	TO SERVICE COMPANY		.,,		8/50/	THE STATEMENT III
		The first of the product of the prod	1,344		1,130	
		그는 그렇게 보면 가게 가면 하면 하네. 얼마는 아내리가 얼마나 하면 되니 생물이 되었다. 무게되었다.	The State of the S		A TOWN THE PARTY OF THE PARTY O	

## ACCOUNT TOTALS BY BUDGET CATEGORY

	FUND 15 - CHAMPAIGN-L		AL RECREATION	NC	
		2014-15	2015-16	2016-17	2017-18
140.1		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
ACCOUN	T DESCRIPTION			ACTIVITY	BUDGET
55354	FOOD SUPPLIES	7,620	10,174	11,125	13,435
COMM	ODITIES/SUPPLIES	28,759	27,073	30,297	39,934
UTILITIE	S				
56231	GAS AND ELECTRICTIY	3,520	3,487	3,700	3,955
56232	WATER	739	712	818	900
56233	TELECOMM EXPENSE	1,903	1,794	1,700	744
UTILITI	ES	6,162	5,993	6,218	5,599
INSURA	NCE				
57131	WORKERS COMPENSATION	2,461	2,108	2,356	1,973
57220	LIABILITY INSURANCE	1,753	1,989	2,482	2,040
57222	EMPLOYMENT PRACTICES	726	721	860	708
57224	PROPERTY INSURANCE	5,089	4,252	5,036	4,157
INSUR	ANCE	10,029	9,070	10,734	8,878
CAPITAL	OUTLAY	The same			
61504	VEHICLES / EQUIPMENT	45,116	52,926		
61508	PARK CONSTRUCTION/IMPROVEMENT	446,754	47,319	277,575	715,000
61509	UPD CAPITAL ADA	119,148	139,814	100,029	102,500
CAPITA	AL OUTLAY	611,018	240,059	377,604	817,500
TOTAL A	APPROPRIATIONS	1,138,803	797,437	1,023,758	1,510,498
NET OF	REVENUES/APPROPRIATIONS - FUND 15	(203,804)	136,447	(47,129)	(469,346)
	INING FUND BALANCE	2,106,229	1,902,428	1,719,076	1,671,947
FUND	BALANCE ADJUSTMENTS	ent standard teach by	(319,798)	741 100 100 100 100	
ENDIN	IG FUND BALANCE	\$1,902,425	\$1,719,077	\$1,671,947	\$1,202,601

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
	AL RECREATION FUND				
Dept 01-001-7	ADMINISTRATION				
APPROPRIAT: FRINGE BEN			441	(42)	
TOTAL APPROP	<del></del>		441	(42)	-
NET OF REVENUE	S/APPROPRIATIONS - 01-001-ADMINISTRAT		(441)	42	
Dept 25-001-0	CUSR - ADMINISTRATION				
ESTIMATED F		016 622	020 520	830,932	072 505
INTEREST I	AX REVENUE NCOME	816,623 2,967	820,538 5,763	10,200	872,585 10,300
SPECIAL RE		1,800	1,858	550	450
TOTAL ESTIMA	TED REVENUES	821,390	828,159	841,682	883,335
APPROPRIATI SALARIES A		222,785	226,418	243,007	251,606
FRINGE BEN		73,763	71,844	79,118	81,137
CONTRACTUA	L	38,174	52,988	43,621	50,514
COMMODITIE	S/SUPPLIES	9,920	5,107	2,502	4,350
UTILITIES INSURANCE		150 10,029	68 9,070	10,734	8,878
CAPITAL OU	TLAY	611,018	240,059	377,604	817,500
TOTAL APPROP	RIATIONS	965,839	605,554	756,586	1,213,985
NET OF REVENUE	S/APPROPRIATIONS - 25-001-CUSR - ADMI	(144,449)	222,605	85,096	(330,650)
Dept 25-006-0 APPROPRIATI	CUSR - VOLUNTEERS				
CONTRACTUA		161	000	070	300
COMMODITIE		<u>427</u> 588	909	870 870	1,020
TOTAL APPROP	<u> </u>				
NET OF REVENUE	S/APPROPRIATIONS - 25-006-CUSR - VOLU	(588)	(909)	(870)	(1,320)
ESTIMATED R		1.606	0 505	2.460	2 400
	SERVICE REVENUE	1,696	2,525	2,460	2,400
TOTAL ESTIMA		1,696	2,525	2,460	2,400
APPROPRIATI SALARIES A		679	3,090	7,276	5,190
CONTRACTUA		075	345	146	130
COMMODITIE	S/SUPPLIES	58	433	343	380
TOTAL APPROP	RIATIONS	737	3,868	7,765	5,700
NET OF REVENUE	S/APPROPRIATIONS - 25-050-CUSR - DAYS	959	(1,343)	(5,305)	(3,300)
-	USR - TEEN/CAMP SPIRIT				
ESTIMATED R	EVENUES SERVICE REVENUE	16,814	14,453	19,521	20,133
SPECIAL RE		10,014	400	13,321	20,133
TOTAL ESTIMA	TED REVENUES	16,814	14,853	19,521	20,133
APPROPRIATI					
SALARIES A		37,119	36,058	53,090	53,852
CONTRACTUA: COMMODITIES		4,941 1,270	5,338 1,442	6,134 1,797	7,390 2,310
TOTAL APPROPI		43,330	42,838	61,021	63,552
NET OF REVENUES	S/APPROPRIATIONS - 25-051-CUSR - TEEN	(26,516)	(27,985)	(41,500)	(43,419)
	USR - TRANSPORTATION	. = -, - = -,	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· · · · · · · · · · · · · · · · · · ·	,,
ESTIMATED R					
CHARGE FOR	SERVICE REVENUE	7,224	7,783	7,600	4,670
TOTAL ESTIMA	red revenues	7,224	7,783	7,600	4,670

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Dept 25-052	IAL RECREATION FUND -CUSR - TRANSPORTATION				
APPROPRIA SALARIES	AND WAGES	4,040	3,741	5,100	15,171
CONTRACT		285	1,082	1000	3,100
	IES/SUPPLIES	5,355	4,900	7,087	7,100 25,371
TOTAL APPRO	OPRIATIONS	9,680	9,723	12,187	25,271
NET OF REVEN	UES/APPROPRIATIONS - 25-052-CUSR - TRAN	(2,456)	(1,940)	(4,587)	(20,701)
ESTIMATED		0.250	9.412	0.200	0.060
	OR SERVICE REVENUE MATED REVENUES	9,258	7,416	8,200	9,062
		3,236	11,410	6,200	3,002
APPROPRIA	TIONS AND WAGES	983	442	1,634	1,500
CONTRACTO		4,256	3,196	2,707	5,988
	IES/SUPPLIES	217	206	227	450
TOTAL APPRO	OPRIATIONS	5,456	3,844	4,568	7,938
NET OF REVEN	UES/APPROPRIATIONS - 25-054-CUSR - YOUT	3,802	3,572	3,632	1,124
APPROPRIA	14 TO 14 TO 15 TO		222		
	AND WAGES		356		
TOTAL APPRO	JPRIATIONS		356		
NET OF REVEN	UES/APPROPRIATIONS - 25-055-CUSR - CHOI		(356)		
ESTIMATED	-CUSR - SPECIAL EVENTS REVENUES OR SERVICE REVENUE	2,003	413	1,391	11,970
	FIONS/SPONSORSHIPS	1,500	150		900
TOTAL ESTIM	MATED REVENUES	3,503	563	1,391	12,870
APPROPRIA	2000/07/07/20	4.072	1022	1.22	7 144
CONTRACTO	UAL IES/SUPPLIES	540 1,507	632 1,498	705 1,064	4,490 5,540
TOTAL APPRO		2,047	2,130	1,769	10,030
	Harrier and the contract of th				470,1000
NET OF REVENU	JES/APPROPRIATIONS - 25-056-CUSR - SPEC	1,456	(1,567)	(378)	2,840
	-CUSR - DANCE				
ESTIMATED CHARGE FO	OR SERVICE REVENUE	5,015	7,206	7,081	7,700
TOTAL ESTIM	MATED REVENUES	5,015	7,206	7,081	7,700
APPROPRIA	TIONS				
	AND WAGES	1,247	1,637	1,316	1,491
COMMODITE	JAL IES/SUPPLIES	305 340	711 604	702 356	600 815
TOTAL APPRO		1,892	2,952	2,374	2,906
NET OF REVEN	JES/APPROPRIATIONS - 25-058-CUSR - DANC	3,123	4,254	4,707	4,794
		9,200	44.598	47.70	1,74,75,7
ESTIMATED	-CUSR - ADULT PROGRAMS REVENUES				
	DR SERVICE REVENUE	15,164	13,102	18,390	31,228
TOTAL ESTIM	MATED REVENUES	15,164	13,102	18,390	31,228
APPROPRIA	TIONS				
	AND WAGES	6,150	8,599	11,100	7,801
CONTRACTO	JAL LES/SUPPLIES	3,128 5,634	6,393 6,047	9,683 8,304	13,050 8,387
	OPRIATIONS	14,912	21,039	29,087	29,238

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
	CIAL RECREATION FUND 9-CUSR - ADULT PROGRAMS				
NET OF REVEN	NUES/APPROPRIATIONS - 25-059-CUSR - ADUL	252	(7,937)	(10,697)	1,990
	O-CUSR - AFTERSCHOOL PROGRAM D REVENUES				
CHARGE I	FOR SERVICE REVENUE	16,717	14,243	20,000	18,101
TOTAL EST	IMATED REVENUES	16,717	14,243	20,000	18,101
APPROPRIA				40.000	20.550
CONTRACT	S AND WAGES	16,879	13,724	40,618 270	30,650
	TIES/SUPPLIES	800	1,379	1,403	1,770
TOTAL APPE	ROPRIATIONS	17,811	15,211	42,291	32,470
NET OF REVEN	NUES/APPROPRIATIONS - 25-060-CUSR - AFTE	(1,094)	(968)	(22,291)	(14,369)
	1-cusk - Overnight Trips D REVENUES				
	FOR SERVICE REVENUE	2,262	4,747	12,535	7,650
TOTAL EST	MATED REVENUES	2,262	4,747	12,535	7,650
APPROPRIA		242	202		0.055
SALARIES	S AND WAGES	575 1,280	321 3,271	10,784	2,056 3,300
	TIES/SUPPLIES	415	969	2,547	2,160
TOTAL APPR	ROPRIATIONS	2,270	4,561	13,331	7,516
NET OF REVEN	QUES/APPROPRIATIONS - 25-061-CUSR - OVER	(8)	186	(796)	134
	2-CUSR - SPECIAL OLYMPICS D REVENUES				
	OR SERVICE REVENUE	17,978	18,197	17,000	19,070
TOTAL ESTI	MATED REVENUES	17,978	18,197	17,000	19,070
APPROPRIA			200 V. 100	180.010	Yallasa
SALARIES	AND WAGES	15,083 9,257	17,228 10,824	17,241 8,800	20,772 16,150
	TES/SUPPLIES	636	745	1,042	2,290
TOTAL APPR	COPRIATIONS	24,976	28,797	27,083	39,212
NET OF REVEN	UES/APPROPRIATIONS - 25-062-CUSR - SPEC	(6,998)	(10,600)	(10,083)	(20,142)
	R-CUSR - SPORTS & FITNESS				
	O REVENUES OR SERVICE REVENUE	2,118	2,833	4,804	4,800
TOTAL ESTI	MATED REVENUES	2,118	2,833	4,804	4,800
APPROPRIA	ATIONS				
	AND WAGES	1,775	790	995	1,861
CONTRACT	IES/SUPPLIES	202 144	270	187	866 200
TOTAL APPR	OPRIATIONS	2,121	1,060	1,182	2,927
NET OF REVEN	UES/APPROPRIATIONS - 25-063-CUSR - SPOR	(3)	1,773	3,622	1,873
Dept 25-064	-CUSR - FOR KIDS ONLY CAMP				
	REVENUES	15,720	12,322	15,965	20,133
	OR SERVICE REVENUE MATED REVENUES	15,720	12,322	15,965	20,133
APPROPRIA		200	277	-24.30.5	
Edding and the following	AND WAGES	32,912	38,541	48,014	51,280
CONTRACT		1,942	2,882 1,723	2,216 2,096	3,607 2,262
TOTAL APPR	TES/SUPPLIES ODRIATIONS	35,897	43,146	52,326	57,149
TOTAL REPR	WE WITH TONG	22/03/	457.440	52,320	A11.945

	76576	20 670000			
ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
	CIAL RECREATION FUND 4-CUSR - FOR KIDS ONLY CAMP				
NET OF REVER	NUES/APPROPRIATIONS - 25-064-CUSR - FOR	(20,177)	(30,824)	(36, 361)	(37,016)
ESTIMATE	1-CUSR - SPALDING RECREATION CENTER D REVENUES RECEIPTS	140	(65)		
TOTAL EST	IMATED REVENUES	140	(65)		
CONTRACT	S AND WAGES PUAL FIES/SUPPLIES	3,673 569 993 6,012	3,720 522 841 5,925	3,919 751 472 6,218	4,125 560 900 5,599
TOTAL APPI	ROPRIATIONS	11,247	11,008	11,360	11,184
NET OF REVEN	NUES/APPROPRIATIONS - 25-091-CUSR - SPAI	(11, 107)	(11,073)	(11,360)	(11, 184)
APPROPRIATIONS	ENUES - FUND 15 S - FUND 15 ES/APPROPRIATIONS - FUND 15	934,999 1,138,803 (203,804)	933,884 797,437 136,447	976,629 1,023,758 (47,129)	1,041,152 1,510,498 (469,346)

## POLICE FUND

## PRINCIPAL RESPONSIBILITIES

<u>POLICE FUND</u> – Real estate taxes are levied for this fund to contract directly with the City of Champaign for the use of City police officers at various Park District facilities and special events. The officers are on site at the Park District's pool, parks, facilities and special events during the year to help maintain safe facilities and events as needed.

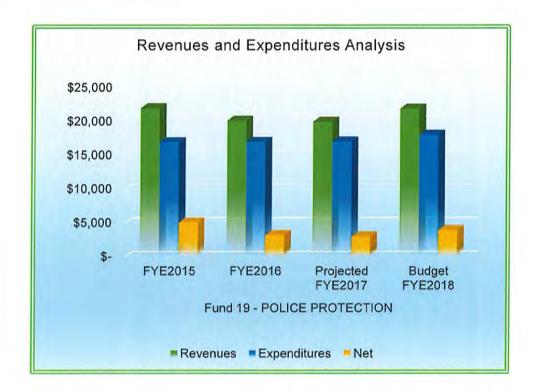
Reserves not specifically allocated can, by state statute, be transferred to the Long-Term Capital Improvement Fund; however this has not occurred.

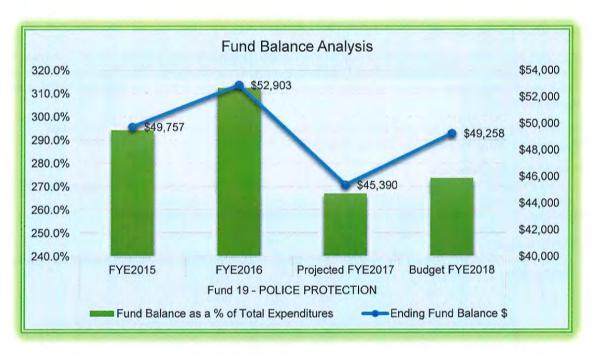
#### 2016-17 ACCOMPLISHMENTS

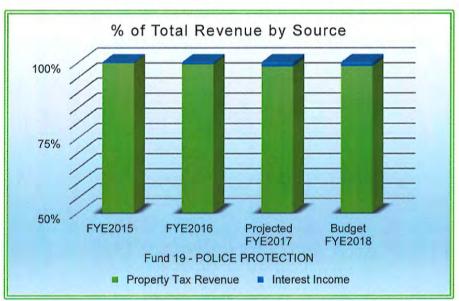
- Utilized officers for security at our facilities and for our events in conjunction with our agreement with the City of Champaign.
- · Enhance the safety and security in each park and facility so all patrons feel safe

#### 2017-18 GOALS

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







## PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed
Operating Expenditures Per Capita	\$0.20	\$0.24	\$0.20	\$0.21

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.

	FYE2015 FYE2016 FYE2017 FYE				
	FYE2015	FYE2016		Budget FYE2018	
Estimated Revenues					
Property Tax Revenue	\$21,858	\$19,939	\$19,643	\$21,574	
Interest Income	70	139	290	294	
Total Estimated Revenues	21,928	20,078	19,933	21,868	
Appropriations			A MARKET		
Contractual	\$16,910	\$16,932	\$17,000	\$18,000	
Commodities/Supplies	1	0	0	0	
Total Appropriations	16,910	16,932	17,000	18,000	
Net of Revenues Over (Under)					
Appropriations	5,018	3,146	2,933	3,868	
Beginning Fund Balance	44,739	49,757	42,457	45,390	
Ending Fund Balance	\$49,757	\$52,903	\$45,390	\$49,258	

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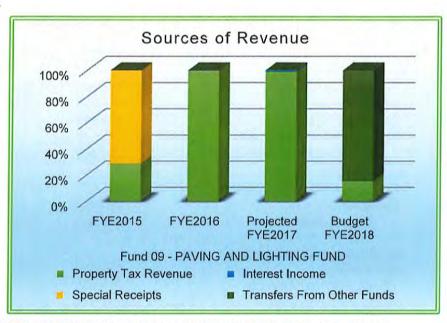
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## CAPITAL AND DEBT

## 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 Park District. The primary source of revenue is the property tax revenues, with some additional revenue received through interest income, and occasionally transfers from other funds. FYE2018 includes \$525,00 from excess funds and transfers to replace the lighting at the 3-plex ballfields in Dodds Park.



#### 2016-17 ACCOMPLISHMENTS

SG1-PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

## **OBJECTIVES:**

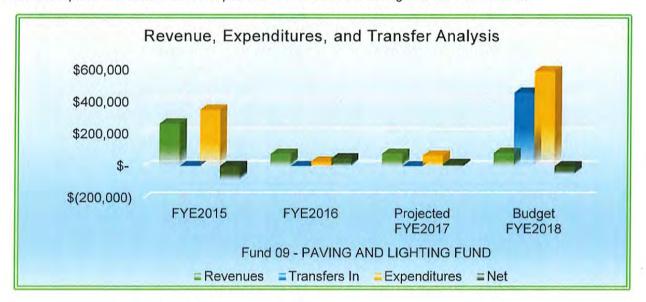
- Completed repairs and sealing of pavement at seven locations. Repaired concrete deficiencies at various facilities throughout the Park District.
- Removed the existing 3-plex lighting from the ballfields at Dodds Park in anticipation of replacing those lights in FYE2018.

## 2017-18 GOALS

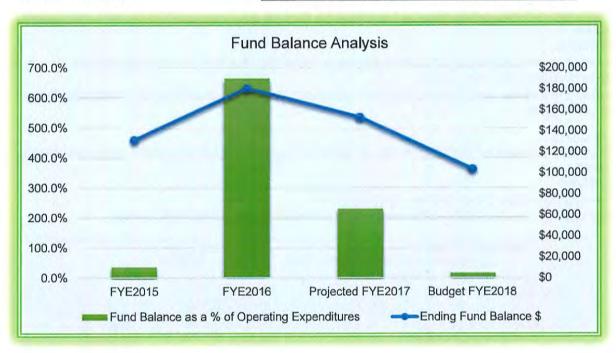
# SG1-PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

## **OBJECTIVES:**

- · Replace lighting at the 3-plex ballfields at Dodds Park.
- Annual repairs and maintenance of pavement and concrete throughout the Park District.



Fund 09 - PAVING AND LIGHTING FUND					
FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
170,750					
\$75,388	\$76,442	\$77,349	\$82,975		
205	336	850	850		
188,996	0	0	0		
0	0	0	458,700		
264,589	76,778	78,199	542,525		
\$46,962	\$27,242	\$65,859	\$67,000		
303,905	0	0	525,000		
350,867	27,242	65,859	592,000		
(86,278)	49,536	12,340	(49,475)		
218,033	131,755	141,245	153,585		
\$131,755	\$181,291	\$153,585	\$104,110		
	\$75,388 205 188,996 0 264,589 \$46,962 303,905 350,867 (86,278) 218,033	FYE2015         FYE2016           \$75,388         \$76,442           205         336           188,996         0           0         0           264,589         76,778           \$46,962         \$27,242           303,905         0           350,867         27,242           (86,278)         49,536           218,033         131,755	FYE2015         FYE2016         Projected FYE2017           \$75,388         \$76,442         \$77,349           205         336         850           188,996         0         0           0         0         0           264,589         76,778         78,199           \$46,962         \$27,242         \$65,859           303,905         0         0           350,867         27,242         65,859           (86,278)         49,536         12,340           218,033         131,755         141,245		



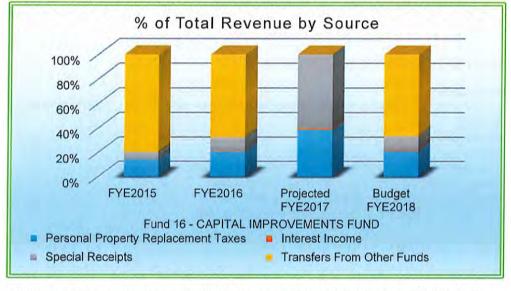
## CAPITAL IMPROVEMENT AND REPAIR FUND

#### PRINCIPAL RESPONSIBILITIES

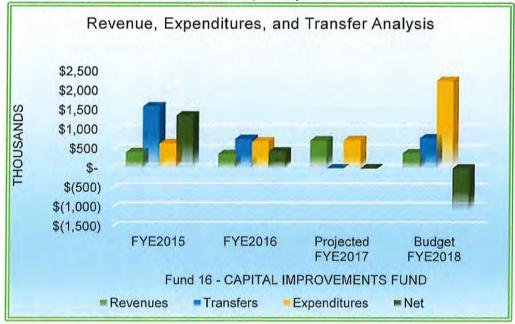
The Capital Improvement & Repair Fund was established for the development of a funding program for capital improvements and repair projects not funded by the Park District's other funds. Revenue is accumulated in this fund in a variety of ways, including corporate property replacement taxes, state, city and federal grant

programs when applicable, payment in lieu of city property taxes and transfers of unallocated reserve balances from other Park District funds and from the Foundation.

The downtown TIF district will be finalized in 2017 and the last payment was received in April 2017. Two new TIF districts were formed and should be in effect to receive



funds in FYE2018; downtown fringe TIF and the Bristol Park fringe. In addition due to the lost EAV when the AC Humko Plant TIF formed in FYE2016, the city has agreed to pay \$13,334 through FYE2037 for this area referred to as the North Mattis Avenue Surplus Payment.



As in past fiscal years \$476,500 from current year revenues will be transferred to assist in paying for the capital improvements of a roof replacement at Springer Cultural Center and an additional \$300,000 from excess funds approved by the Board of Commissioners in FYE2017 for the future development of a park North of the Abbey Fields Subdivision.

Capital expenditures increased from prior year due to the carry-over of the following projects:

- Phase I Heritage Park project that was budgeted for in FYE2017, but not started. This \$1,132,560 project
  will be paid out of excess funds reducing the fund balance for the end of FYE 2018 to \$1,063,390, should
  all planned projects be completed at the levels budgeted.
- · Hessel Park Phase 2/3 \$200,000 from this fund
- Henry Michael Park Development \$20,000

## 2016-17 ACCOMPLISHMENTS

# SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

## **OBJECTIVES:**

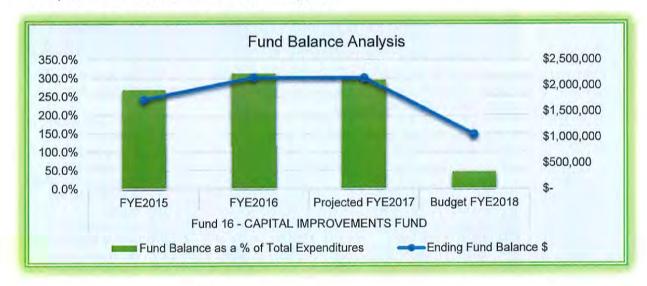
- Create new fun and safe park amenities. Status-Completed Phase 1 of Hessel Park Playground, new safe
  indoor playground flooring at Leonhard Recreation Center, replaced gym floor at Douglass Community
  Center, replaced outdoor fencing throughout the Park District as needed. Most of the projects came in
  under budget with those savings rolling over into the excess fund balance to be reallocated to other future
  projects.
- Complete and implement a trails master plan. Status-Made significant progress on updating the trails masterplan, to be finalized in summer 2017.

#### 2017-18 GOALS

## SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

- · Create new fun and safe park amenities.
  - Complete Phase 2/3 of Hessel Park splash pad, restroom remodel.
  - Begin phase 1 of Heritage Park improvement plan.
- · Complete and implement a trails master plan.
  - Complete Phase 2/3 of Hessel Park connecting path.



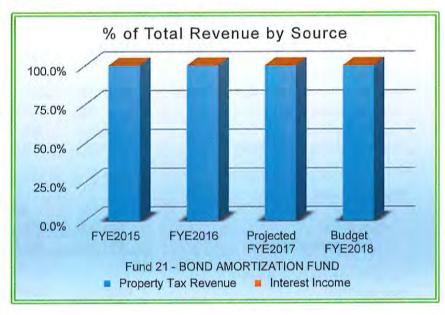
	Fund 16 - CAPITAL IMPROVEMENTS FUND				
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Personal Property Replacement Taxes	\$287,883	\$231,296	\$279,141	\$250,000	
Interest Income	930	4,090	8,300	8,470	
Special Receipts	120,102	129,362	431,961	131,984	
Transfers From Other Funds	1,593,000	754,600	0	776,500	
Total Estimated Revenues	2,001,915	1,119,348	719,402	1,166,954	
Appropriations					
Contractual	\$0	\$395	\$0	\$0	
Capital Outlay	641,309	688,434	726,973	2,261,875	
Total Appropriations	641,309	688,829	726,973	2,261,875	
Net of Revenues Over (Under)					
Appropriations	1,360,606	430,519	(7,571)	(1,094,921)	
Beginning Fund Balance	374,755	1,735,362	2,165,882	2,158,311	
Ending Fund Balance	\$1,735,361	\$2,165,881	\$2,158,311	\$1,063,390	

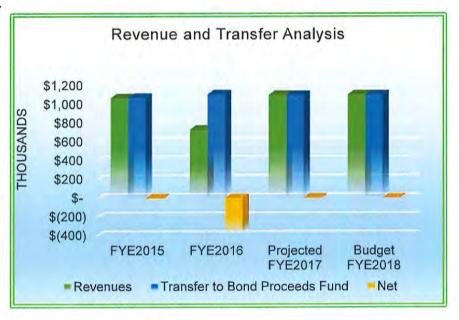
## **BOND AMORTIZATION FUND**

PRINCIPAL RESPONSIBILITIES

BOND AMORTIZATION FUND - real estate taxes are levied for this fund to pay the principal and interest associated with the annual General Obligation Bond issued by the Park District. As of May 1, 2017, the Park District has \$1,100,400, plus total interest of \$11,334, in non-referendum General Obligation Bonds outstanding that is due to be paid November 30, 2017. 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 Park District has \$3,775,000 of Alternate Revenue General Obligation Bonds outstanding, breakdown is shown later in this section. The current year debt payment and interest on this outstanding debt is \$529,050. 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 remaining GO Bond will be used for a new splash pad at Hessel Park, roof replacement, playground replacement and some smaller capital improvements.



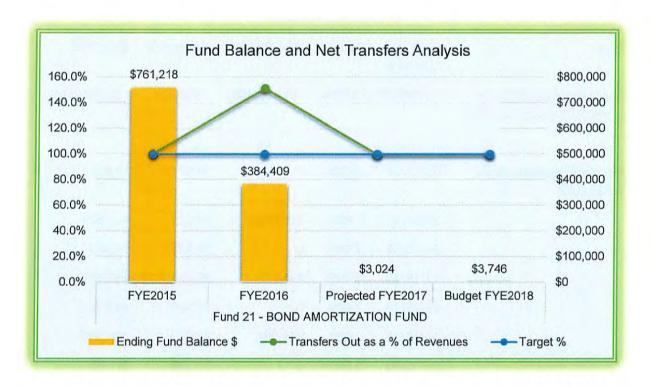


## 2016-17 ACCOMPLISHMENTS

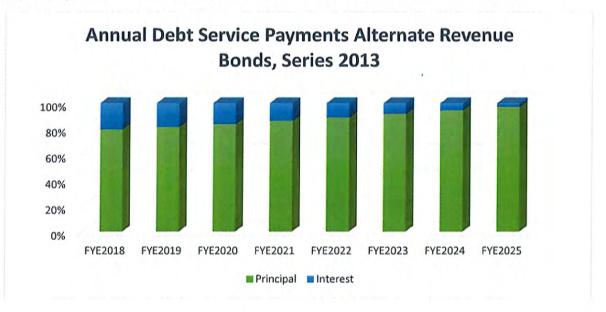
- Paid off the 2015 general obligation debt as required by the maturity date.
- Received the 2016 general obligation bond proceeds in December 2016.

## 2017-18 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 100%. Staff have continued to meet this



### **Debt Service Schedule**

Туре	Payment <b>Due Date</b>	Rate	Principal (P)	Interest (I)	Total P&I
<b>General</b> Obligation Bonds, Series 2016 dated 11/30/16	11/30/17	1.03%	\$1,100,400	\$11,334	\$1,111,734
Alternate Revenue Bonds, Series 2013	06/15/17	2.00%	0	54,525	54,525
	12/15/17	2.00%	420,000	54,525	474,525
	06/15/18	2.00%	0	50,325	50,325
	12/15/18	3.00%	435,000	50,325	485,325
	06/15/19	2.00%	0	43,800	43,800
	12/15/19	3.00%	445,000	43,800	488,800
	06/15/20	3.00%	0	37,125	37,125
	12/15/20	3.00%	460,000	37,125	497,125
	06/15/21	3.00%	0	30,225	30,225
	12/15/21	3.00%	480,000	30,225	510,225
	06/15/22	3.00%	0	23,025	23,025
	12/15/22	3.00%	495,000	23,025	518,025
	06/15/23	3.00%	0	15,600	15,600
	12/15/23	3.00%	515,000	15,600	530,600
	06/15/24	3.00%	0	7,875	7,875
	12/15/24	3.00%	525,000	7,875	532,875
			\$3,775,000	\$525,000	\$4,300,000

### Legal Debt Margin

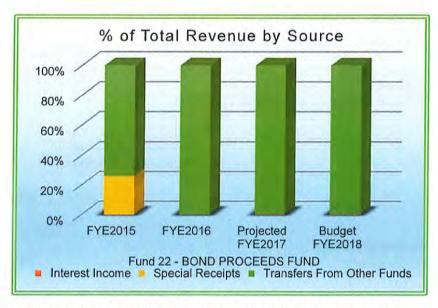
Assessed Value (2016 Levy Year)	\$1,676,268,824
Legal Debt Margin	
Debt Limitation – 2.875% of Total Assessed Value	\$48,192,729
Total Debt Application to the Debt Limit	
General Obligation Bond Series 2016	1,100,400
Alternate Revenue Bonds	0
Total Debt Applicable to Debt Limit	1,100,400
Legal Debt Margin	\$47,092,329
Logal Bost Margin	Ψ-17,002,020
Total Net Debt Applicable to the Debt Limit as a % of the Debt Limit	-
	2.33%
Historical Debt Limit %:	
FYE2016	2.51%
FYE2015	2.51%
FYE2014	2.48%
FYE2013	2.39%
FYE2012	2.32%
FYE2011	2.26%
FYE2010	2.26%

	Fund	21 - BOND AMO	ORTIZATION FU	JND
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues		-		
Property Tax Revenue	\$1,069,079	\$732,350	\$1,101,256	\$1,103,571
Interest Income	815	512	1,572	1,572
Special Receipts	0	0	0	0
Transfers From Other Funds	0	0	0	0_
Total Estimated Revenues	1,069,894	732,862	1,102,828	1,105,143
Appropriations				
Contractual	\$0	\$0	\$0	\$0
Transfers To Other Funds	1,074,800	1,109,671	1,100,567	1,104,421
Total Appropriations	1,074,800	1,109,671	1,100,567	1,104,421
Net of Revenues Over (Under)				
Appropriations	(4,906)	(376,809)	2,261	722
Beginning Fund Balance	766,124	761,218	763	3,024
Ending Fund Balance	\$761,218	\$384,409	\$3,024	\$3,746

### BOND PROCEEDS FUNDS

PRINCIPAL RESPONSIBILITIES

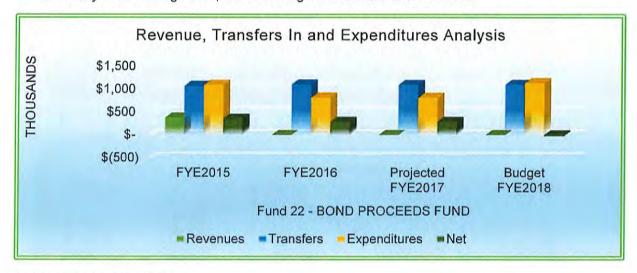
BOND PROCEEDS FUND - This fund is restricted to and used by the Park District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the Park District. The proceeds from the General Obligation Bond are utilized to pay the debt service on the alternate revenue 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 shortterm, the debt is recorded as a liability and therefore not reflected as debt service expenditures in the



budget detail. The deficit fund balance at the end of the year is expected to be eliminated in the subsequent fiscal year by the transfer of funds from the Bond Amortization/Debt Service Fund as part of the repayment of the short-term bond.

Capital expenditures increased from prior year due to the carry-over of the following projects:

 Hessel Park Phase 2/3 - \$200,000 from this fund. This was budgeted for in FYE2017, but actual project was delayed for redesign work, and won't begin construction until FYE2018.



#### 2016-17 ACCOMPLISHMENTS

SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

 Create new fun and safe park amenities. Completed Phase 1 of Hessel Park Playground. Continued to work on capital improvements throughout the Park District and keep on top of replacement schedules.

#### 2017-18 GOALS

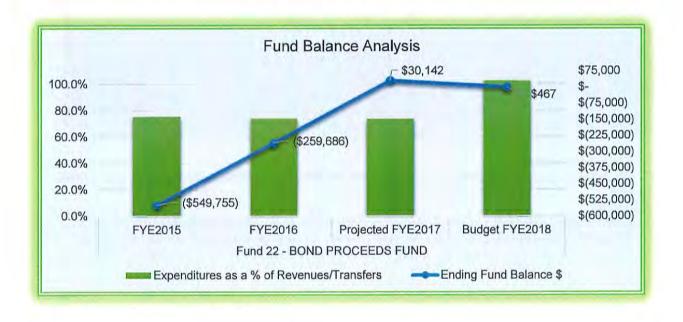
### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

### **OBJECTIVES:**

- · Create new fun and safe park amenities.
  - Work on completion of Phase 2/3 of Hessel Park splash pad, restroom remodel.
  - Planning for west pier replacement at Kaufman Lake, HVAC System at Bresnan Meeting Center and improvements at Prairie Farm.
- · Roof replacement at Springer Cultural Center.

### Champaign Park District Budget Category Totals by Fund

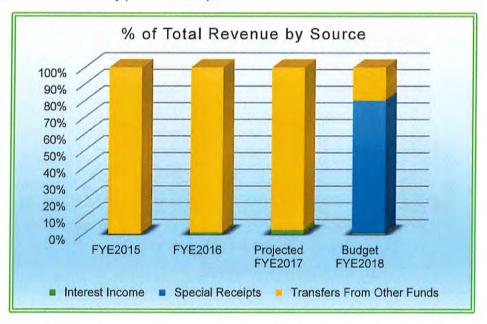
Fund 22 - BOND PROCEEDS FUND Projected Budget FYE2018 FYE2015 FYE2016 FYE2017 Estimated Revenues \$3,291 \$477 \$883 \$3,134 Interest Income Special Receipts 379,511 1,104,421 Transfers From Other Funds 1,074,800 1,109,671 1,100,567 1,454,788 1,110,554 1,103,701 1,107,712 **Total Estimated Revenues** Appropriations Contractual \$3,725 \$5,427 \$3,390 \$3,428 285,667 273,863 593,000 Capital Outlay 564,661 400,000 410,000 420,000 **Debt Service Principal** 385,000 131,428 126,584 120,662 Debt Service Interest/Fees 145,214 1,100,302 **Total Appropriations** 820,485 813,875 1,137,387 Net of Revenues Over (Under) (29,675)Appropriations 354,486 290,069 289,826 30,142 (259,684)Beginning Fund Balance (904, 241)(549,755)\$467 (\$549,755)(\$259,686) \$30,142 **Ending Fund Balance** 



### LAND ACQUISITION FUND

### PRINCIPAL RESPONSIBILITIES

<u>LAND ACQUISITION FUND</u> – This fund was established in FYE2012 for the purpose of offsetting the costs of future land purchases. Each year as part of the budget process \$100,000 transfer is budgeted from the General Fund to set aside for any potential land purchases.

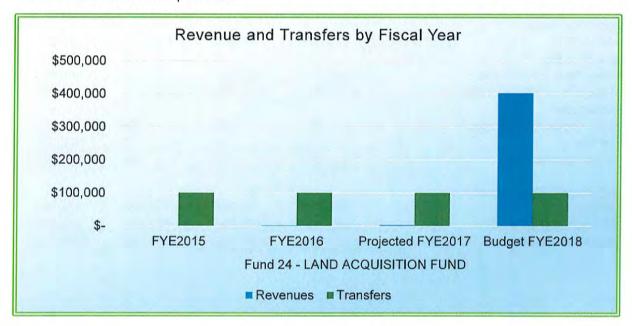


### 2016-17 ACCOMPLISHMENTS

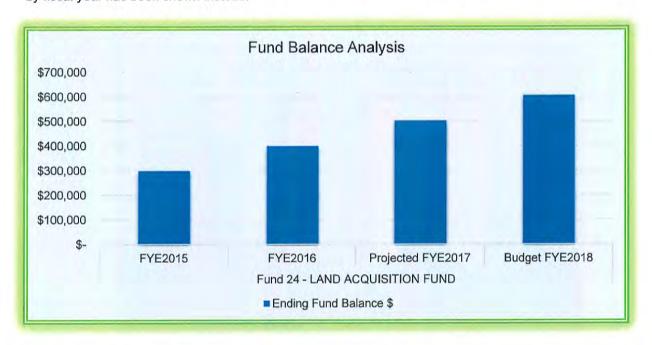
 Transferred \$100,000 from excess fund balance from the General Fund into the Land Acquisition Fund for future purchases.

### 2017-18 GOALS

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



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.

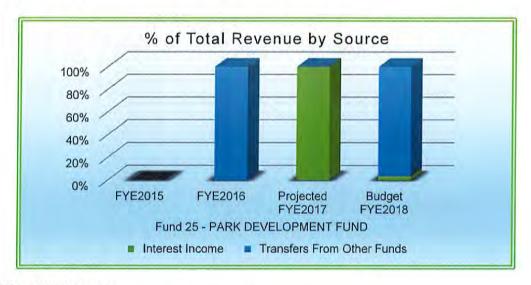


	Fun	d 24 - LAND AC	QUISITION FU	ND
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Interest Income	\$319	\$1,049	\$2,600	\$2,650
Special Receipts	0	0	0	400,000
Transfers From Other Funds	100,000	100,000	100,000	100,000
Total Estimated Revenues	\$100,319	\$101,049	\$102,600	\$502,650
Appropriations				
Routine/Periodic Maintenance	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	400,000
Total Appropriations	\$0	\$0	\$0	\$400,000
Net of Revenues Over (Under)				
Appropriations	100,319	101,049	102,600	102,650
Beginning Fund Balance	200,115	300,434	401,483	504,083
Ending Fund Balance	\$300,434	\$401,483	\$504,083	\$606,733

### PARK DEVELOPMENT FUND

### PRINCIPAL RESPONSIBILITIES

<u>PARK DEVELOPMENT FUND</u> – This fund was established in May 2016 by Board action to commit funds for future developments in the parks. The only source of revenue planned is interest, unless future board action commits further funds.



### 2016-17 ACCOMPLISHMENTS

 Excess funds were invested in longer-term certificates of deposit and/or money market funds, combined with the increase in the fed funds rate yielded an increase to the interest income.

### 2017-18 GOALS

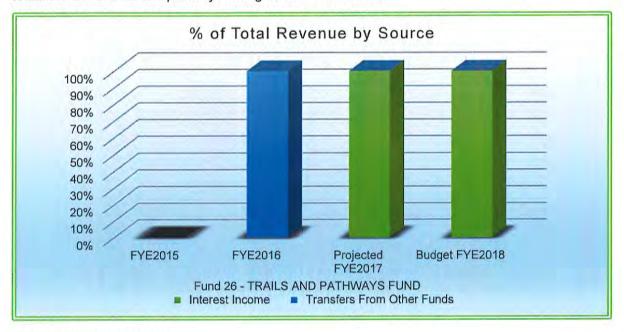
- Additional funds of \$100,000 to be transferred in for future projects as deemed priorities by the Board of Commissioners.
- · Continue to maintain principal while earning interest on funds.

	Fund	25 - PARK DEV	ELOPMENT FL	FUND	
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Interest Income	\$0	\$66	\$3,500	\$3,560	
Transfers From Other Funds	0	700,000	0	100,000	
<b>Total Estimated Revenues</b>	\$0	\$700,066	\$3,500	\$103,560	
Appropriations					
Routine/Periodic Maintenance	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	
Total Appropriations	\$0	\$0	\$0	\$0	
Net of Revenues Over (Under)					
Appropriations	0	700,066	3,500	103,560	
Beginning Fund Balance	0	0	700,066	703,566	
Ending Fund Balance	\$0	\$700,066	\$703,566	\$807,126	

### TRAILS AND PATHWAYS FUND

PRINCIPAL RESPONSIBILITIES

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 Park District.



### 2016-17 ACCOMPLISHMENTS

· Invested funds in a higher interest bearing account.

### 2017-18 GOALS

 Additional funding of \$100,000 to be transferred into this fund o be used for future trail and pathway development within the District.

	Fund 26 - TRAILS AND PATHWAYS FUND							
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018				
Estimated Revenues								
Interest Income	\$0	\$11	\$500	\$535				
Transfers From Other Funds	4	100,000	-	100,000				
<b>Total Estimated Revenues</b>	\$0	\$100,011	\$500	\$100,535				
Appropriations								
Routine/Periodic Maintenance	\$0	\$0	\$0	\$0				
Capital Outlay	¥-	1, 4						
Total Appropriations	\$0	\$0	\$0	\$0				
Net of Revenues Over (Under) Appropriations		100,011	500	100,535				
Beginning Fund Balance			100,011	100,511				
Ending Fund Balance	\$0	\$100,011	\$100,511	\$201,046				

### HUMAN KINETICS PARK DEVELOPMENT FUND

PRINCIPAL RESPONSIBILITIES

<u>HUMAN KINETICS PARK DEVELOPMENT FUND</u> – Proposed new fund to contain improvements made at this specific site through donations and fundraising efforts.

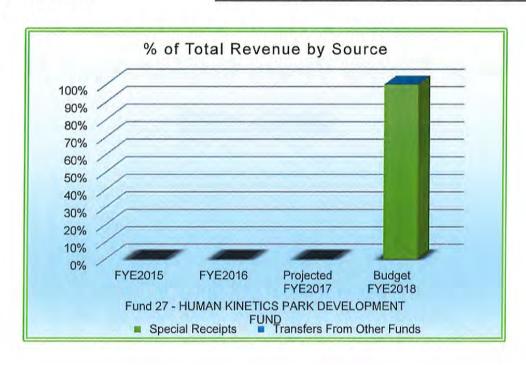
Receipts from this fund are anticipated donations which will be used for contractual expenditures to develop the exiting park.

### Champaign Park District

### **Budget Category Totals by Fund**

Fund 27 - HUMAN KINETICS PARK DEVELOPMENT

		FUN	ND .	
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Special Receipts	\$0	\$0	\$0	\$100,000
Transfers From Other Funds	-		-	
Total Estimated Revenues	\$0	\$0	\$0	\$100,000
Appropriations				
Contractual	\$0	\$0	\$0	\$101,200
Capital Outlay				- 1-1112
Total Appropriations	\$0	\$0	\$0	\$101,200
Net of Revenues Over (Under)				
Appropriations	4	-	-	(1,200)
Beginning Fund Balance	-		-	
Ending Fund Balance	\$0	\$0	\$0	-\$1,200





# Champaign Park District Capital Improvement Plan For Fiscal Years Ended April 30 2018-2023

PRESENTED TO BOARD: JANUARY 25, 2017

Approved by Board of Commissioners: FEBRUARY 8, 2017

### **Overview**

The capital improvement plan (CIP) budget encompasses capital outlay expenditures only.

### 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 CIP is developed, reviewed and updated annually. The projects outlined in the CIP includes the CIP for the FY2018 budget year, as well as the projected plan for the next five fiscal years in accordance with District policy. The 2018-2023 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.

### **Capital Improvement Project Guidelines**

The project must:

- Have a monetary value of at least \$10,000.
- 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.

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. Individual and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's overall goals, Board priorities, 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 may include items such as the redevelopment of land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in

the cost of maintaining and replacing them and a decrease in the quality of service. The average cost to fund these types of projects (excluding major renovations) is \$2 million per year.

Each year it is important to identify and pursue the funding sources for capital improvements.. 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 when available, revenue bonds, recreation funds, non-referendum general obligation bonds and donations through the Park Foundation.

### **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 with Board approval.

### **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 as well as the 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 as well as the 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.

### Champaign-Urbana Special Recreation (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 CUSR program to provide special recreation programs for physically and mentally handicapped. This is a joint program created through an intergovernmental agreement with the Urbana Park District. 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 had 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 \$8,920,191 in general obligation bonds; however the debt service extension base (DSEB) on these bonds limits maturities to \$1,124,527 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 debt service for the Sholem Aquatic Center revenue bonds.

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, 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 for FY2018 totals \$4,136,560. The 2018-2023 CIP is scheduled to be approved at the February 8, 2017 Board of Commissioners regular meeting. The major capital projects included in the upcoming fiscal year include phase 2 and 3 for Hessel Park splash pad/restroom and paths, roof replacement at Springer Cultural Center, security camera installation at various facilities and parks, as well as playground replacement at West Side, Heritage Park phase 1, planning for new Henry Michael Park and the future development of a park North of Trails at Abbey Fields Subdivision. Other capital funding is to be used for maintaining our existing parks and facilities, and vehicle/equipment replacements. The following is a breakdown of the capital projects presented to the Board of Commissioners and budgeted for the following year, with a brief description of the major projects. Not included in the \$4,136,560, is a \$100,000 transfer from the General Fund to the Land Acquisition Fund that will come from operating budget in FY2018.

### 2017/18 Capital Summary

Capital Projects (Capital Budget):

	From New Funds	From Carryover / Reserves	Totals
Capital Outlay	\$1,275,000	\$2,146,560	\$3,421,560
ADA	315,000	400,000	715,000
Total CIP Expenditures	\$1,590,000	\$2,546,560	\$4,136,560

Attachment A: Six-Year Capital Improvement Program with Descriptions

Attachment B: Replacement Schedules

Project Name	PRO	POSED 2018	2019	2020	2021	2022	2023	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
					CAPITA	AL PROJEC	TS FROM	<b>NEW FUNDS</b>			
Contingency	\$	90,000	90,000	100,000	100,000	100,000	100,000		580,000	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 at this time.
ADA General	\$	315,000	200,000	200,000	200,000	200,000	200,000		1,315,000	Addressing accessibility issues in parks & facilities.	Adding accessible path system at Zahnd Park, as well as \$15,000 in costs for ADA porta-potty rentals for the parks/events throughout the fiscal year.
Roof Replacements at various facilities	\$	575,000	450,000	375,000	150,000	150,000			1,700,000	Updated FY18: SCC roof, tuck- pointing, FY19: DTC, FY20 VT, FY 21 & FY22 are place holding estimates.	All replacements based upon replacement schedule, to address defects and deficiencies. Impact to operating budget is a decrease in the unexpected repairs, as a more planned approach is taken.
3-Plex Upgrades (Dodds)	\$			,		1		185,000	185,000	Dodds 3plex bathroom/concessions building and potential fencing of 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.
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.
BMC Basement HVAC	\$	18,000	40,000		- 4	,			58,000	Year 1 - Engineering for entire building; Year 2 - Replacement/Upgrade of HVAC system	Units showing signs of failure. New units will be more efficient
Carpet Replacement	\$	¥			- 1	4	-	35,000	35,000	Replacing worn carpet in facilities	Douglass afterschool room replacement (20+ years)

### ATTACHMENT A

### CHAMPAIGN PARK DISTRICT CAPITAL IMPROVEMENT PLAN 2018-2023

Project Name	PROI	POSED 2018	2019	2020	2021	2022	2023	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
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.
Kaufman Lake West Pier Replacement	\$	20,000	90,000			-	5		110,000	1st year- Engineering and design of west side pier replacement 2nd year- construction of west side accessible replacement.	East and West piers were removed in FY17. This is to plan, design and construct a new pier on the West side for patron use.
Land Acquisition	\$				100,000	100,000	100,000	200,000	500,000	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 4/30/2017 is projected at \$503,500. No impact on operating budget other than using current year transfer from the General FUnd into the Land Acquisition Fund.
LRC Utility Access	\$	. 5		-			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	\$	2			*	·	7	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.
Playground Replacement	\$	210,000	90,000	200,000	80,000	85,000	140,000		805,000	Updated FY18 replacement of Westside FY 19- Morrissey FY 20-Clark FY 21-Noel FY22-Zahnd FY23-Robenson & Bristol	Condition issues/replacement part costs at Westside pushed replacement ahead of schedule.

# Table of Contents ATTACHMENT A

### CHAMPAIGN PARK DISTRICT CAPITAL IMPROVEMENT PLAN 2018-2023

Project Name	PRO	POSED 2018	2019	2020	2021	2022	2023	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Prairie Farm Restroom/ Pavilion	\$	13,000	100,000					130,000	243,000	Year 1 - A/E for building. Year 2 - Construction.	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.
Replacement Fencing - moved to operating budget as under \$10,000	\$										
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.
Risk Management Improvements & Updates	\$	11,000	30,000	30,000	8,000	-8,000	8,000	3	95,000	Security camera installation/upgrades (Tort Fund). Total project is \$60,000 with the remaining funds coming out of excess restricted tort funds.	Security cameras to be added to Leonhard Recreation Center both inside and outside, Sholem Pool, Westside Park and Virginia Theatre to increase security. In addition this fund is for Tort Liability projects that are currently unforeseen.
Sholem Confined Space Remediation	\$	25,000	,		-	7	*		25,000	Re-fitting of drain/fill valves at SAC safety issue.	Addresses safety risks of current system. No impact on operating budget.
Sholem Replacement Shade Cloth	\$	4	- 1			20,000		20,000	40,000	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.
Sunset Ridge Lot Entrance Re-Location	\$	7		40,000	-				40,000	Complete initial park plan	Re-locate parking entry to Peppermill extension
Tennis Center Backdrop Replacement	\$	-				10,000	12,000	1-	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.

### ATTACHMENT A

### CHAMPAIGN PARK DISTRICT CAPITAL IMPROVEMENT PLAN 2018-2023

Project Name	PROF	POSED 2018	2019	2020	2021	2022	2023	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 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, No impact on operating budget.
Trail and Park Path Additions 50% to come from ADA-CUSR	\$		125,000	125,000	125,000	125,000	150,000	975,000	1,625,000	FY19-Noel	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.
Backup generator for servers and data	\$		100,000		Ý			Š	100,000	Address need for backup during power outages, all servers are located at Bresnan facility. A & E, Installation.	This will 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. This was originally proposed in FY17, but later moved due to funding.
Kubota Replacement	\$	+		. 1			20,000		20,000	Replacement of utility/snow equipment.	Replacement based upon replacement schedule.
Replacement Chipper	\$	~ 1	*	8		35,000	+	*	35,000	Scheduled replacement of 1996 chipper.	Upgrade to more modern, faster, efficient unit per replacement schedule.
Replacement of 2 Trim Mowers	\$	45,000	-			-			45,000	Mower 1 - '10 trim mower replacement Mower 2 - '11 trim mower replacement	Each shows high hours and wear (drive motors, gear boxes). Heavily used.
Replacement Slit Seeder	\$	18,000	- 1		- 31				18,000	Replacing '88 seeder showing excessive wear and maintenance costs.	Due for replacement with more efficient model
Tennis Center Court Fans moved from 2017 to 2020	\$			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.

Project Name	PRO	POSED 2018	2019	2020	2021	2022	2023	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Vehicle Replacement - Recreation	\$	140,000	70,000			-			210,000	Replacement of '94 Sound Truck and '96 passenger van (FY18); Replacement of '00 passenger van (FY19)	1996 passenger van is restricted to in- town driving only due to age of vehicle, sound truck inadequate for Showmobile transport.
Vehicle Replacement- Operations	\$	110,000	139,000	230,000	245,000	300,000	300,000		1,324,000	Replacement: '02 3/4 ton w/ body, '06 1 ton dump, addition: 1/2 ton pickup (hort).	Replacement Scheduled. Replacement of aging vehicles "per schedule", Additional Horticulture vehicle for new seasonal perennial crew.
Wide Area Mower	\$							50,000	50,000	New.	Contingent on new grounds FT position. Plan is to re-claim Douglass and Zahnd parks 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.

Project Name	PROI	POSED 2018	2019	2020	2021	2022	2023	Amounts from Prior CIP Request Presented 1/13/2016 DELAYED to Future Years	10000		JUSTIFICATION and Impact on Operating Budget
			CARRY	<b>OVER PRO</b>	JECTS FRO	OM FY17 AN	ND NEW PR	ROJECTS FR	OM EXCES	S RESERVES	
Carry Over Project #170011 Henry Michael Park New Development	\$	20,000	80,000		- 2	-			100,000	Development of park. A/E in FY18; construction in FY19.	Increased costs for maintenance of park estimated at \$2,200 annually.
Carry Over Project #170015 Hessel Phase 2 & 3 (50% is ADA-CUSR excess funds)		800,000			2.					Phase 2 of the Hessel Park improvements, to relocate and replace the water play area; Phase 3 of Hessel Park Improvements for restroom relocation and replacement, as well as ADA connector paths from pavilion (one year). Combined into single project.	Carryover from FY17 for the project of \$754,340 plus an additional cost estimate of \$45,660 for the remainder of the project. All to come from excess funds. Of the amount, \$391,758 will come from ADA excess funds (Fund 15). Committed to MSA for construction oversight in amount of \$15,440 which will come out of the operating budget. 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 estimated at \$20,000 per year out of operating budget.
Carry Over Project #170021 Heritage Phase 1	\$	1,132,560	•	•	,	5		12	1,132,560	Site preparation and earthwork around perimeter of lake, utilities, hardscape including a concrete path, stone jettiesand weir wall; also to include boardwalk and woodland platform with footbridges, and partial landscaping.	Budgeted for in FY17, but <u>carried over</u> into FY18. This project will be funded from excess funds (fund 16).

Project Name	-	POSED 2018	2019	2020	2021	2022	2023	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 Field Lights Replacement (Dodds)	\$	525,000							525,000	Change out of poles, wiring and fixtures to meet standards for ball field lighting, safety. Includes the engineering, equipment and installation.	Upgrade of ball field lighting systems to higher efficiency LED lights. The lights are the originals purchased/installed in 1984 and have not had any upgrades since that time. Light readings were taken and based on the recommended foot-candles 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 foot-candles 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. This could be phased based on an estimate of replacing lights on one field in year one of \$250,000 and the remaining two fields in year 2 of \$325,000
Development of a park North of Trails at Abbey Fields Subdivision	\$	20,000	280,000						300,000	FY18-Design A/E FY19- construction phase and completion.	Land improvements required under IDNR agreement, must be completed within 3 years from fall 2016.
Risk Management Improvements & Updates	\$	49,000	30,000	30,000	8,000	8,000	8,000	2	133,000	Security camera installation/upgrades (Tort Fund). Balance to come out of restricted tor fund reserves to cover installation of cameras.	Security cameras to be added to Leonhard Recreation Center both inside and outside, Sholem Pool, Westside Park and Virginia Theatre to increase security. In addition this fund is for Tort Liability projects that are currently unforeseen.
SUBTOTAL-CARRY OVER FROM-FY17 PROJECTS		2,546,560	\$ 390,000	\$ 30,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ 2,032,560		
		GRA	ND TOTA	AL CAPITA	AL PROJE	CTS FO	R FY2018				
				\$ 1,620,000							

# 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	Туре	Replacement
	1988	Land Pride	Slit Seeder	FY 17/18
997	2010	John Deere	Mower	FY 17/18
997	2011	John Deere	Mower	FY 17/18
AFM4211	2011	Land Pride	Wide Area Pull Behind Mower	FY 18/19
BX2230	2006	Kubota	Compact Tractor w/Cab	FY 21/22
1250	1996	Vermeer	Chipper	FY 21/22
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 Carryall II	Utility Cart	
Golf Cart	2013	Club Car Carryall 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	
580 Super N	2016	Case	Backhoe	
4x2 Gator	2016	John Deere	Utility Cart	
Procore 864	2016	Toro	Aerator	



# Operations & Planning Department Replacement Schedule Vehicles FY 17/18 & FY 18/19

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.

Unit #	Year	Model	Туре	Dept/Division	Replacement	Est. Cos
17	1999	Ford	14 pass. van	Recreation	FY 17/18	\$35K
24	1994	International	Sound Truck	Recreation - Sp. Events	FY 17/18	\$105K
43	2002	Chevy 2500	Truck w/bed	Maintenance	FY 17/18	\$45K
64	2006	Ford F350	Dump Truck	Grounds	FY 17/18	\$50K
14	2000	Chevy	14 pass. Van	Recreation	FY18/19	\$65K
22	2006	Ford F150	Truck	Grounds	FY 18/19	\$24K
32	2006	Ford F150	Truck	Special Projects	FY 18/19	\$24K
39	2006	Ford F150	Truck	Maintenance	FY 18/19	\$24K
42	2006	Ford F150	Truck	Special Projects	FY 18/19	\$24K
47	2006	Chevy 1500	Truck	Maintenance	FY 18/19	\$24K
48	2006	Ford F150	Truck	Horticulture	FY 18/19	\$24K
62	2001	Dodge Ram	Truck	Maintenance	FY 18/19	\$24K
63	2003	Ford F350	Dump Truck	Grounds	FY 18/19	\$55K
66	2006	Ford F150	Truck	Grounds	FY 18/19	\$24K

Updated 1-17-17



# 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.

Location	Last Reconstruction	Capital Plan Year
Hazel Park (1 court)	no record	2017/18
Washington Park (1 court)	1988/89	2018/19
Clark Park (1 court)	1990/91	2018/19
Detention Basin (1 court)	1992/93	2018/19
Powell Park (1 court)	1993/94	2019/20
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
Beardsley Park (1 court)	2016/17	2036/37

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

**UPDATED 1/17/17** 



# 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.

Location (# of courts)	Last Yr. RENOVATED	REFURBISHED	Next REFURB/RENOV
palding Park (4)	1995/96	2008/09	HOLD (part of Spalding Development)
Eisner Park (1 synth)	1990/91	2008/09	HOLD
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
Hessel Park (4)	2004/05	2016/17	2024/25 REFURB
Spalding Park (4)	1995/96	2008/09 2016/17	2024/25 REFURB

**Updated 2/8/17** 



# 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	Current Surface	Replacement
1992	Westside	FIBAR	2017/18
1996	Spalding	FIBAR	HOLD
1998	Morrissey	FIBAR	2018/19
1998	Clark	FIBAR	2019/20
1999	Noel	FIBAR	2020/21
1999	Zahnd	FIBAR	2021/22
2000	Robeson	FIBAR	2022/23
2000	Bristol	FIBAR	2022/23
2001	Millage	FIBAR	2023/24
2002	Johnston	FIBAR	
2002	Mayfair	FIBAR	
2003	Wesley	FIBAR	
2003	Davidson	FIBAR	
2003	Turnberry Ridge	FIBAR	
2004	RM West	FIBAR	
2005	Mullikin	FIBAR	
2007	Prairie Farm	FIBAR	
2007	Centennial	Poured-in-place	
2009	Scott	FIBAR	
2009	Toalson	FIBAR	
2010	Hazel	FIBAR	
2010	Dodds	FIBAR	
2011	Garden Hills	Poured-in-place	
2011	Sunset Ridge	FIBAR	
2011	Porter	FIBAR/P-i-P	
2014	Eisner	Poured-in-place	
2014	Douglass	Poured-in-place	
2014	Powell	FIBAR	
2014	Glenn	FIBAR	
2016	Hessel	Poured-in-place	
2017	Beardsley	FIBAR	

\* part of Spalding development



# 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	Sloped Asphalt Roof - Replacement	FY16/17	\$85,000
Springer Cultural Center	Main Roof – Replacement	FY17/18	\$368,000
	Masonry Tuckpointing	FY17/18	\$185,000
	Canopy Roof (west)	FY 17/18	\$22,000
Dodds Tennis Center	Court Roof	FY18/19	\$350,000
	Flat Roof	FY18/19	\$100,000
Virginia Theatre		FY19/20	\$375,000
Hays Recreation Center	Lower Flat Roof – Replacement	FY16/17 - COMPLETED	\$45,600 - ACTUAL
Hays Recreation Center	Upper Flat Roof/Window Wall– Replacement	FY16/17	\$48,300 - ACTUAL

Updated 1-17-17

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### **DEPARTMENTAL INFORMATION**

### **GENERAL FUND**

### Administration

### PRINCIPAL RESPONSIBILITIES

GENERAL FUND: ADMINISTRATION — accounts for the Park District's general administrative costs, including but not limited to human resources, finance, information technology, board expenses and other general costs. Revenue source is mostly property tax and interest income.



### EMPLOYEES FUNDED BY ADMINISTRATION - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2015 Actual	FYE2016 Actual	FYE2017 Actual	FYE2018 Budget
Executive				
Executive Director	1	1	1	1
Assistant to the Executive Director	1	1	1	1
Administrative Specialist	1	0	0	0
	3	2	2	2
<u>Finance</u>				
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	0.7	0.7	0.7	0.7
Accounts Payable Coordinator (previously clerk)	1	1	1	1
Accounting Clerk	1	1	1	1
Building Service Worker	1	1	1	1
	7.7	7.7	7.7	7.7
Human Resource & IT (Risk in Fund 04 Liability				
Director of HR, IT, Risk	1	1	1	1
HR Coordinator	0	1	1	1
HR Clerk	1	0	0	0
	2	2	2	2
Total	12.7	11.7	11.7	11.7

### 2017-18 GOALS

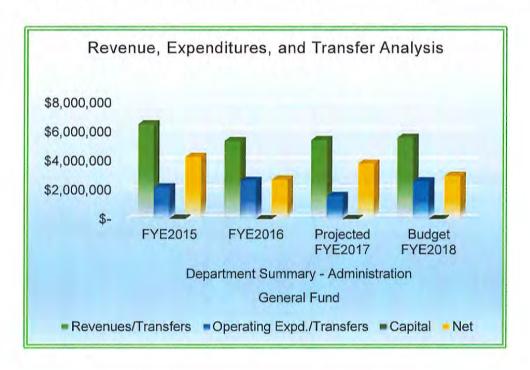
### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

### **OBJECTIVES:**

- Develop customer service standards and training. Status-Customer Service committee has developed standards and will be conducting training later this year.
- Develop both an internal and external culture of treating customers and co-workers/board members like family. Status-Customer Service committee has training to begin this process later this year. Employee Engagement team worked on adding some ways to promote staff positive attitudes

### PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed	
Operating Expenditures Per Capita	\$17.13	\$16.94	\$18.00	\$18.22	



### Champaign Park District Budget Category Totals by Department

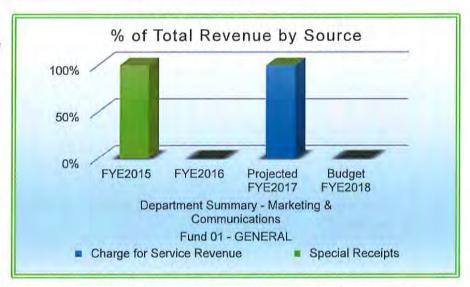
### General Fund

	Department Summary - Administration			
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Property Tax Revenue	\$5,284,301	\$5,338,145	\$5,395,487	\$5,551,048
Charge for Service Revenue	3,493	2,956	3,016	3,000
Contributions/Sponsorships	0	2,750	2,500	2,500
Interest Income	13,166	33,610	48,000	48,000
Special Receipts	1,262,641	26,019	14,140	15,000
Total Estimated Revenues	\$6,563,601	\$5,403,480	\$5,463,143	\$5,619,548
Appropriations				
Salaries and Wages	\$687,266	\$684,050	\$735,500	\$754,534
Fringe Benefits	322,016	356,342	338,584	356,722
Contractual	348,641	310,231	335,514	332,828
Commodities/Supplies	29,294	36,331	53,132	45,200
Utilities	36,063	38,203	45,139	48,817
Routine/Periodic Maintenance	24,246	11,117	0	30,000
Capital Outlay	34,930	0	10,000	0
Transfers to Other Funds	775,000	1,228,600	100,000	1,058,700
Total Appropriations	\$2,257,456	\$2,664,874	\$1,617,869	\$2,626,801
Net of Revenues Over (Under)	<b>*</b>			<b>**</b> ***
Appropriations	\$4,306,145	2,738,606	3,845,274	\$2,992,747

### PRINCIPAL RESPONSIBILITIES

### GENERAL FUND: MARKETING AND

COMMUNICATIONS — A program of the General Fund which promotes the Park 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 Park 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 MARKETING - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2015 Actual	FYE2016 Actual	FYE2017 Actual	FYE2018 Budget
Director of Marketing and Communications	0	1	1	1
Marketing Manager	1	0	0	0
Graphic Designer	1	1	1	1
Marketing Coordinator (Included in recreation in FYE2016)	0	0	1	1
Total	2	2	3	3

#### 2017-18 GOALS

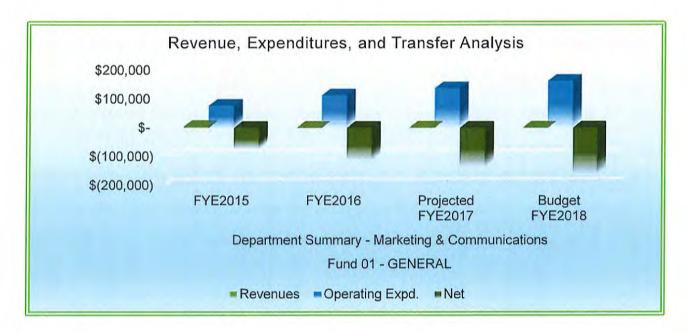
### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **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**

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed
CPD Facebook Followers	3,922	5,258	6,943	8,250
Virginia Theatre Facebook Followers	4,030	5,877	7,297	8,500
Sholem Aquatic Facebook Followers	2,372	3,432	4,577	5,400
CPD Twitter Followers	3,936	4,828	5,450	6,000
CPD Instagram Followers	700	1,232	1,957	2,500



### Champaign Park District Budget Category Totals by Department

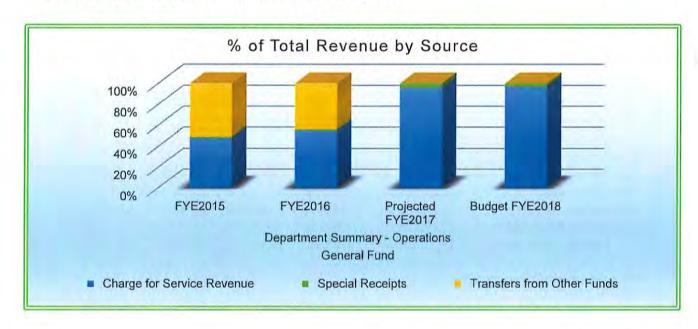
## Fund 01 - GENERAL Department Summary - Marketing & Communications

	Communications			
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Charge for Service Revenue	\$0	\$0	\$750	\$0
Special Receipts	3,391	0	0	0
<b>Total Estimated Revenues</b>	\$3,391	\$0	\$750	\$0
Appropriations				
Salaries and Wages	\$28,477	\$61,301	\$84,654	\$92,623
Fringe Benefits	0	0	0	840
Contractual	31,832	42,968	44,194	56,500
Commodities/Supplies	15,729	8,367	8,204	12,350
Total Appropriations	\$76,038	\$112,636	\$137,052	\$162,313
Net of Revenues Over (Under) Appropriations	(\$72,647)	(112,636)	(136,302)	(\$162,313)

#### PRINCIPAL RESPONSIBILITIES

<u>GENERAL FUND: OPERATIONS</u> — 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/Natural Areas Division improves the aesthetic quality of the Park District through design, installation and maintenance of flowers, plantings, installation and maintenance of natural and prairie areas and signage. Responsibilities include flower islands, all beds within the parks, ornamental plantings, natural areas and prairies, and park signs
- Grounds/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. Manages the Park District's turf, trees and trash removal. Responsibilities include oversight of all contract mowers, the mowing and trimming of the Park 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 Park District recycling program.
- <u>Special Projects</u> maintains the Park 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.



#### EMPLOYEES FUNDED BY ADMINISTRATION - POSITIONS AND NUMBERS (FT1 AND FT2)

#### Operations

<u>Positions</u>	FYE2016	FYE2017	FYE2018
Admin. Asst./Reservations Coordinator	1	1	1
Director of Operations	1	1	1
Trade Specialist Electrician	1	1	1
Fabricator	1	1	1
Grounds/Maintenance Supervisor	Ō	1	1
Grounds Specialist	1	4	3
Grounds Specialist – Lead Arborist	0	0	1
Grounds Supervisor	1	0	0
Grounds Worker I	2	1	1
Grounds Worker II	3	1	1
Horticulture Specialist I	3	2	2
Horticulture Specialist II	0	1	1
Horticulture/Natural Areas Supervisor	1	1	1
Horticulture Worker I	1	1	1
Maintenance II HVAC	o	1	1
Maintenance in TVAC  Maintenance Specialist	0	1	1
Maintenance Specialist  Maintenance Supervisor	1	0	0
Maintenance Supervisor	2	1	1
Natural Areas Specialist	1	1	0
Natural Areas Coordinator	0	o	1
Trade Specialist/Carpentry	1	1	1
Special Projects Specialist	1	1	1
Special Projects Supervisor (50% reported under	-		1
recreation/facility)	.5	.5	.5
Special Projects Worker I	1	1	1
Sports Fields Foreman (reported under recreation/facilities)	0	0	0
Frade Specialist/Mechanic	1	1	1
Frade Specialist/Plumbing & Electrical	1	1	1
Frash/Recycling Worker I	1	1	1
Fotal	26.5	26.5	26.5

#### 2016-17 ACCOMPLISHMENTS

## SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

 Create new fun and safe park amenities. Status- Installed: Eisner batting cage, new Dog Bag Stations, new Lindsay Shade Structures, new Beardsley Playground. Fabricated: McCollum Park Peacock, SAC Hippo. Planted 70 new trees on Park District property. Removed 41 infected ash trees and treated over 50 more, Safely and successfully completed 8 prescribed burns at various natural areas. Prepped and installed new landscaping elements at Olympic Tribute. Completed Park District-wide modernization and replacement of park signs.

#### 2017-18 GOALS

### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

- · Continue implementing of trails master plan.
- · Create new fun and safe prairie amenities.

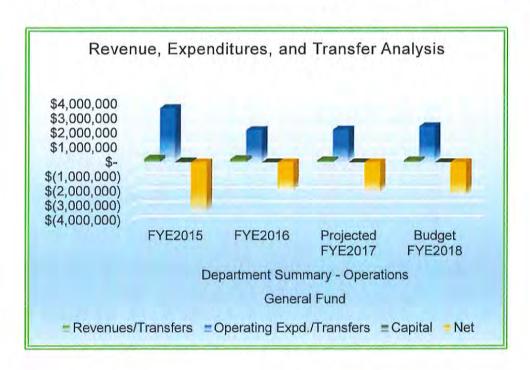
### SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **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.

#### PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed
Operating Expenditures Per Capita	\$47.97	\$29.15	\$36.45	\$28.95
Operating Expenditures Per Acre	\$6,050.57	\$3,575.18	\$3,264.22	\$3,591.22
Total Acres	670	689	689	691
Miles of Trails & Paths	22.9	23.2	23.2	23.2
# of Capital Grants Awarded	0	0	0	0
# of Capital Grants Applied For	2	0	1	1
# of Trees Planted	117	114	70	>100
# of Flower Beds	328	332	339	>300
# of Flowers Planted	101,592	100,680	102,474	<94,410



## Champaign Park District Budget Category Totals by Department

#### General Fund

	Department Summary - Operations				
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Charge for Service Revenue	\$122,898	\$118,796	\$125,032	\$120,880	
Special Receipts	2,800	2,988	5,535	3,950	
Transfers from Other Funds	128,990	95,594	0	0	
Total Estimated Revenues	\$254,688	\$217,378	\$130,567	\$124,830	
Appropriations					
Salaries and Wages	\$1,241,345	\$1,274,338	\$1,334,483	\$1,472,278	
Fringe Benefits	6,907	7,017	11,970	11,717	
Contractual	282,206	265,403	294,431	297,962	
Commodities/Supplies	368,306	359,038	356,935	406,107	
Utilities	78,546	86,037	90,680	98,860	
Routine/Periodic Maintenance	155,574	227,122	160,552	205,700	
Capital Outlay	54,190	0	0	0	
Transfers to Other Funds	1,593,000	0	0	0	
Total Appropriations	\$3,780,074	\$2,218,955	\$2,249,051	\$2,492,624	
Net of Revenues Over (Under)					
Appropriations	(\$3,525,386)	(2,001,577)	(2,118,484)	(\$2,367,794)	

Total revenue budgeted for FYE2018 is a conservative approach based on known commitments of the flower island program combined with rental income. FYE2016 had more revenues than in the past due to the multiple elections this year, plus some new rentals at Bresnan Meeting Center.

FYE2018 budgeted expenditures are 10.0% more than prior year. The majority of this increase is in salaries and wages, which increased 2.5% for full-time employees and an estimated 5.5% for hourly/seasonal wage rates. The additional component can be attributed to the directive to add an additional flower crew for the summer to assist in watering, maintenance and upkeep in the parks. There was also more than usual vacancies that were held open for several months prior to filling and all those have been filled as of the end of FYE2017. FYE2018 routine and periodic maintenance increased 28.1%, however some items previously budgeted out of capital project funds fall below the capitalization threshold and have thus been moved to the operating budget. Aside from the typical items for park amenities, general painting, and playground surfacing (fibar) there is \$40,000 for the improvement and replacement of the retaining wall at Trevett Finch Park.

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 01 GENE	RAT.				
Dept 20-001	-OPERATIONS - ADMINISTRATION				
ESTIMATED SPECIAL I				1,585	
	MATED REVENUES			1,585	
APPROPRIA'	TIONS				
SALARIES	AND WAGES	133,024	130,786	133,030	124,962
FRINGE BI CONTRACTU		5,917 12,095	6,286 22,849	6,400 17,508	5,840 20,662
COMMODIT	IES/SUPPLIES	1,800	1,956	14,500	16,500
UTILITIES ROUTINE/I	S PERIODIC MAINTENANCE	7,780 155,574	6,897 201,521	7,198 144,779	7,799 174,500
CAPITAL (	DUTLAY	54,190	,	•	,
	S TO OTHER FUNDS	1,593,000	270 205	222 415	250, 263
TOTAL APPRO	JPRIATIONS	1,963,380	370,295	323,415	350,263
NET OF REVENU	JES/APPROPRIATIONS - 20-001-OPERATIONS	(1,963,380)	(370,295)	(321,830)	(350,263)
Dept 20-070	-OPERATIONS - SAFETY				
APPROPRIA'		8,097	7,634	9,793	2,280
CONTRACTU COMMODIT	IES/SUPPLIES	11,713	12,516	12,341	12,050
UTILITIES		456	456	456	460
TOTAL APPRO	DPRIATIONS	20,266	20,606	22,590	14,790
NET OF REVENU	JES/APPROPRIATIONS - 20-070-OPERATIONS	(20,266)	(20,606)	(22,590)	(14,790)
Dept 20-071	-OPERATIONS - LANDSCAPE MAINTENANCE				
APPROPRIA'		074 000	210 226	225 416	201 006
SALARIES FRINGE BE	AND WAGES ENEFITS	274,839 18	319,386	335,416	321,226 420
CONTRACT	JAL	178,695	180,456	196,238	204,105
	ES/SUPPLIES	92,673	93,021	77,905	95,900
TOTAL APPRO	DPRIATIONS	546,225	592,863	609,559	621,651
NET OF REVENU	JES/APPROPRIATIONS - 20-071-OPERATIONS	(546,225)	(592,863)	(609,559)	(621,651)
Dept 20-072	-OPERATIONS - FACILITIES & EQUIPMENT				
ESTIMATED	REVENUES FROM OTHER FUNDS	128,990	95,594		
	MATED REVENUES	128,990	95,594		
		120,330	30,231		
APPROPRIA' SALARIES	AND WAGES	387,113	287,318	312,410	376,527
FRINGE BE	ENEFITS	427	98	4,885	4,197
COMMODITE	JAL IES/SUPPLIES	28,067 68,916	15,863 45,034	25,492 49,887	25,040 65,007
UTILITIES		2,201	2,074	1,261	2,500
TOTAL APPRO	DPRIATIONS	486,724	350,387	393,935	473,271
NET OF REVENU	JES/APPROPRIATIONS - 20-072-OPERATIONS	(357,734)	(254,793)	(393,935)	(473,271)
Dept 20-073-	-OPERATIONS - PARK MAINTENANCE				
APPROPRIA:					
SALARIES CONTRACTU	AND WAGES	35,486 29,820	37,059 27,734	35,903 34,021	48,094 32,000
	ES/SUPPLIES	29,990	27,322	21,612	28,600
UTILITIES	_	63,155	71,461	76,421	82,601
TOTAL APPRO	OPRIATIONS	158,451	163,576	167,957	191,295
NET OF REVENU	JES/APPROPRIATIONS - 20-073-OPERATIONS	(158,451)	(163,576)	(167,957)	(191,295)
-	-OPERATIONS - FLOWER ISLANDS				
ESTIMATED		122,898	118,796	125,032	120,880
CHARGE IC	DR SERVICE REVENUE	122,030		123,032	120,000

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
				ACTIVITI	BODGET
	ERAL 4-OPERATIONS - FLOWER ISLANDS D REVENUES				
	MATED REVENUES	122,898	118,796	125,032	120,880
APPROPRIA SALARIES FRINGE I	S AND WAGES	124,781 205	126,150 209	110,481 200	124,593 252
CONTRACT COMMODIT UTILITIE	TIES/SUPPLIES	2,897 60,202 4,954	1,637 62,689 5 149	2,528 60,922 5,344	2,100 62,915 5,500
	ROPRIATIONS	193,039	5,149 195,834	179,475	195,360
	UUES/APPROPRIATIONS - 20-074-OPERATIONS -	(70,141)	(77,038)	(54,443)	(74,480)
	5-OPERATIONS - PARK FLOWERS	(/0/111/	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(01,111,	( , 1, 100 ,
ESTIMATEI	O REVENUES RECEIPTS	2,800	2,988	3,950	3,950
TOTAL ESTI	MATED REVENUES	2,800	2,988	3,950	3,950
APPROPRIA SALARIES FRINGE E CONTRACT	S AND WAGES SENEFITS	160,125 205 2,341	187,088 210 2,781	201,269 163 4,375	230,693 336 5,000
	TIES/SUPPLIES -	62,223	69,675	75,850	77,355
TOTAL APPR	COPRIATIONS	224,894	259,754	281,657	313,384
NET OF REVEN	UES/APPROPRIATIONS - 20-075-OPERATIONS	(222,094)	(256,766)	(277,707)	(309, 434)
Dept 20-079 APPROPRIA	O-OPERATIONS - SPECIAL PROJECTS				
SALARIES FRINGE B CONTRACT		78,494 135 3,456	127,031 211 5,658	124,279 204 3,372	149,171 420 4,800
COMMODIT	UES/SUPPLIES PERIODIC MAINTENANCE	30,496	36,029 25,600	29,766 15,773	33,200 31,200
TOTAL APPR	OPRIATIONS	112,581	194,529	173,394	218,791
NET OF REVEN	UES/APPROPRIATIONS - 20-079-OPERATIONS -	(112,581)	(194,529)	(173,394)	(218,791)
Dept 20-080 APPROPRIA	O-OPERATIONS - NATURAL AREAS				
SALARIES FRINGE B	AND WAGES ENEFITS	47,483	59,520 3	81,695 118	97,010 252
CONTRACT	UAL IES/SUPPLIES	16,738 10,293	791 10,796	1,153 14,152	1,975 14,580
	OPRIATIONS	74,514	71,110	97,118	113,817
NET OF REVEN	UES/APPROPRIATIONS - 20-080-OPERATIONS	(74,514)	(71,110)	(97,118)	(113,817)
ESTIMATED REVE APPROPRIATIONS NET OF REVENUE		254,688 3,780,074 (3,525,386)	217,378 2,218,954 (2,001,576)	130,567 2,249,100 (2,118,533)	124,830 2,492,622 (2,367,792)

<u>GENERAL FUND: PLANNING</u>—This department was recreated towards the end of FYE2017, and split out from the Operations Department. It is responsible for the planning, design and development of new and existing projects throughout the Park 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.

#### EMPLOYEES FUNDED BY PLANNING - POSITIONS AND NUMBERS (FT1 AND FT2)

Positions	FYE2015 Actual	FYE2016 Actual	FYE2017 Actual	FYE2018 Budget
Director of Planning	1	0	0	1
Lead Park Planner	0	1	1	0
Park Planner I	2	1	1	1
Park Planner II	1	1	1	1
Total	3	3	3	3

#### 2016-17 ACCOMPLISHMENTS

### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

 Complete and implement a trails master plan. Status- Completed ADA paths project at Centennial, Morrissey, and Sunset Ridge Parks. Selected architect and pursued master plan for Heritage Park. Selected architect and pursued master plan for Greenbelt Bikeway Trail Connection.

# SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS OBJECTIVES:

Create new programs, parks, facilities, amenities and services to connect with more people in the
community. Status- Completed Dodds Park land conversion with IDNR; established Commissioners Park.
GIS database operational; coordinated CPD tree inventory. Completed Olympic Tribute 25th anniversary
improvements. Completed Hessel Park playground project. Completed Beardsley Park playground design.
Completed Glenn Park/Washington Street project design coordination with City of Champaign.

#### 2017-18 GOALS

### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

- Create new family-friendly park amenities.
- Design and install Zahnd Park accessible path.
- Design and install new playground equipment at West Side Park.
- Complete Hessel Park Splash pad and Restroom Renovation.
- Design enhanced physical entrance/lobby and park front entrances to reflect friendly, welcoming, and safe themes.
- Complete and implement a trails master plan.
- Continue design process to connect the Greenbelt Bikeway Trail between Heritage Park and Kaufman Park.
- Work on other Trails Master Plan objectives as described in the Trails Action Plan.

### SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

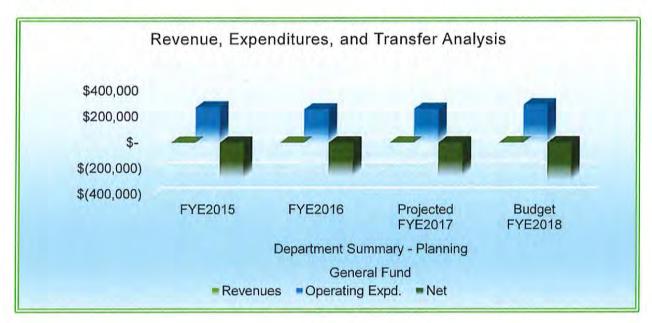
#### **OBJECTIVES:**

- Identify sources to provide capital development funds for new parks, facilities and amenities.
- · Grading and initial landscaping of Henry Michael Park.
- Grading and initial landscaping of Commissioners Park.

# SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

- · Update the Park District's Comprehensive Plan.
- The Park District last completed a Comprehensive Plan in 2008. The 10-year plan expires in 2018; in order to maintain our Distinguished Accreditation and to apply for grant funding a new Comprehensive Plan is required.
- Work with Human Kinetics owners to secure the 10 acre park and develop a plan for a new community recreation center.
- · Complete Phase 1 of the Heritage Park Master Plan.
- · Work with the Unit 4 School District on improvements to Spalding Park.
- Work with the Farnsworth Group to develop a plan that is within the agreed upon budget for the Operations Facility.



Total FYE2018 expenditures are 13% higher than prior year mostly due to salaries and benefits. A park planner position was vacant for approximately six months showing a savings in prior year from budget. This position was filled in January 2017. In addition the lead park planner was promoted to a department head in March 2017 and received a pay increase of 3.3%, plus an additional 2.5% for FYE2018. The remaining increase in contractual services is to fulfill the contracts entered into during FYE2017 for ongoing capital improvement projects plus an additional amount for unplanned projects that may arise throughout the year.

# Champaign Park District Budget Category Totals by Department

# General Fund

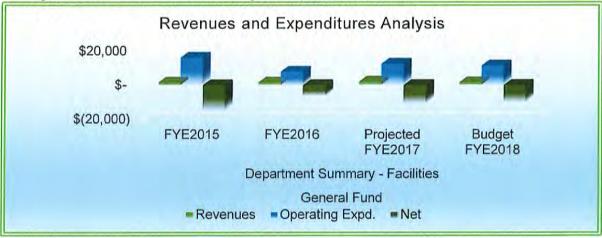
	Department Summary - Planning			
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Total Estimated Revenues	\$0_	\$0	\$0	\$0
Appropriations				
Salaries and Wages	\$141,460	\$129,701	\$117,780	\$144,242
Fringe Benefits	2,150	422	720	1,260
Contractual	120,748	123,753	140,868	148,210
Commodities/Supplies	9,513	4,199	1,602	1,100
Total Appropriations	\$273,871	\$258,075	\$260,970	\$294,812
Net of Revenues Over (Under)	(4 ()	(2.5.2.2.5)	(222.272)	(0.01.010)
Appropriations	(\$273,871)	(258,075)	(260,970)	(\$294,812)

#### PRINCIPAL RESPONSIBILITIES

<u>GENERAL FUND: FACILITIES</u> — 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. The Douglass Park Library receives 100% of revenue through special receipts, specifically rental income.

#### EMPLOYEES FUNDED BY FACILITIES DEPARTMENT - POSITIONS AND NUMBERS (FT1 AND FT2)

Staffing for Facilities is included in the Program Department summaries.



# Champaign Park District Budget Category Totals by Department

	General Fund Department Summary - Facilities			
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Special Receipts	\$1,455	\$1,550	\$1,955	\$1,550
Total Estimated Revenues	\$1,455	\$1,550	\$1,955	\$1,550
Appropriations			7,777.7.7	77.77
Contractual	\$13,612	\$6,275	\$7,845	\$8,160
Commodities/Supplies	1,571	411	3,204	1,800
Utilities	1,068	1,211	1,585	1,540
Total Appropriations	\$16,251	\$7,897	\$12,634	\$11,500
Net of Revenues Over (Under) Appropriations	(\$14,796)	(6,347)	(10,679)	(\$9,950)

ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 01 GENERAL  Dept 30-077-FACILITIES - SKATE PARK  APPROPRIATIONS				
CONTRACTUAL COMMODITIES/SUPPLIES	2,344 309	1,089 221	1,006	500
TOTAL APPROPRIATIONS	2,653	1,310	1,006	500
NET OF REVENUES/APPROPRIATIONS - 30-077-1	FACILITIES (2,653)	(1,310)	(1,006)	(500)
Dept 30-098-FACILITIES - DOUGLASS BRA ESTIMATED REVENUES SPECIAL RECEIPTS	NCH LIBRARY	1,550	1,955	1,550
TOTAL ESTIMATED REVENUES	1,455	1,550	1,955	1,550
APPROPRIATIONS  CONTRACTUAL  COMMODITIES/SUPPLIES  UTILITIES  TOTAL APPROPRIATIONS	11,268 1,262 1,068 13,598	5,186 190 1,211 6,587	7,845 2,198 1,585 11,628	7,660 1,800 1,540 11,000
NET OF REVENUES/APPROPRIATIONS - 30-098-	FACILITIES (12,143)	(5,037)	(9,673)	(9,450)
ESTIMATED REVENUES - FUND 01 APPROPRIATIONS - FUND 01 NET OF REVENUES/APPROPRIATIONS - FUND 01	1,455 16,251 (14,796)	1,550 7,897 (6,347)	1,955 12,634 (10,679)	1,550 11,500 (9,950)

ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
		· · · · ·		
Fund: 01 GENERAL Dept 60-096-OTHER PROGRAMS - EDDIE ALBERT GAR	DENS			
ESTIMATED REVENUES	DHNO			
CHARGE FOR SERVICE REVENUE	4,692	4,643	4,750	4,700
TOTAL ESTIMATED REVENUES	4,692	4,643	4,750	4,700
APPROPRIATIONS				
CONTRACTUAL	1,559	733	105	500
COMMODITIES/SUPPLIES	41	87	175	200
UTILITIES	2,315	3,011	1,920	2,600
TOTAL APPROPRIATIONS	3,915	3,831	2,200	3,300
NET OF REVENUES/APPROPRIATIONS - 60-096-OTHER PROC	GF 777	812	2,550	1,400
ESTIMATED REVENUES - FUND 01	4,692	4,643	4,750	4,700
APPROPRIATIONS - FUND 01	6,568	5,141	3,206	3,800
NET OF REVENUES/APPROPRIATIONS - FUND 01	(1,876)	(498)	1,544	900

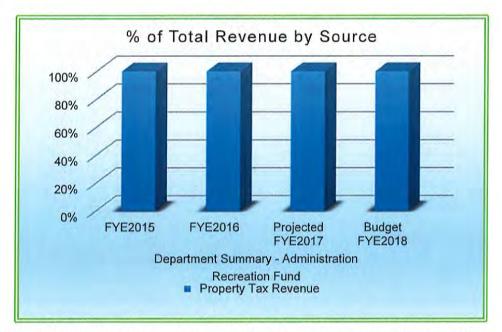
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#### **Recreation Fund**

#### Administration

#### PRINCIPAL RESPONSIBILITIES

<u>Recreation Fund</u> — The Recreation Fund is established to provide for the planning, establishing and maintaining of recreational services 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 Park 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 ADMINISTRATION POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Director of Recreation (Allocated)	1	1	0.50
Administrative Coordinator	1	0	0.00
Graphic Designer (Allocated)			0.45
Accounting Clerk (Allocated)			0.30
Cultural Arts Manager (Allocated)			0.70
Total	2	1	1.95

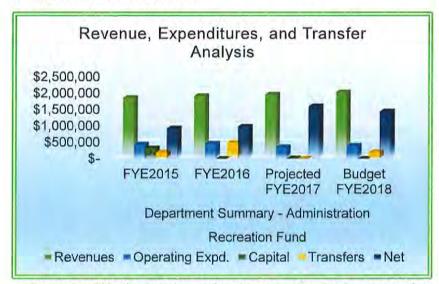
Figure 2 Position counts for prior years have not been adjusted for FYE2018 allocation changes

## Champaign Park District Budget Category Totals by Department

#### Recreation Fund

Department Summary - Administration			
FYE2016	Projected FYE2017	Budget FYE2018	
\$1,920,097	\$1,964,732	\$2,031,236	
7,103	11,500	11,650	
(1)	35,448	450	
\$1,920,097	\$1,964,732	\$2,031,236	
	The latest and the		
\$215,580	\$118,924	\$103,588	
141,386	135,099	147,502	
92,808	87,331	103,975	
5,883	11,184	23,050	
0	0	18,000	
0	9,700	0	
481,222	0	190,600	
\$936,879	\$362,238	\$586,715	
000.040		\$1,444,521	
	983,218		

Total revenue for this department increased 3.4% over the prior year due to the equivalent increase in property tax revenues. Special receipts decreased as the prior year included a one-time grant receipt of \$34,997 from the Illinois Clean Energy Grant for the installation of a geothermal system at Leonhard Recreation Center in 2013-14.



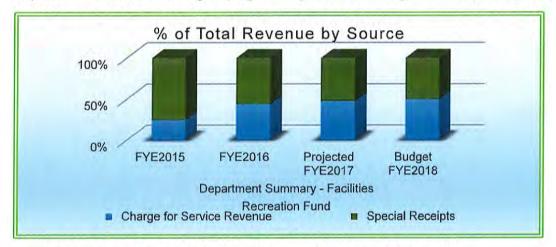
FYE2018 budgeted expenditures increased 3.2% over prior year projected, excluding the transfer and routine/periodic maintenance lines. The transfer to the Capital Improvement Fund is to assist in funding the roof replacement at Springer Cultural Center; periodic maintenance of \$18,000 is for the ventilation

improvements/replacement at Zahnd concessions building. The amount is included in operating budget as it is below the \$20,000 capitalization threshold for these types of improvements. The other item to

point out is within the salaries and wages category, the former regular part-time staff were reclassified to full-time (FT2) status however their salaries/wages were being posted to the part-time classification codes. Beginning in FYE2018 all FT2 staff will be expensed as a full-time salary/wage budget line. Total salaries and wages decreased 87% as a portion of the Director of Recreation was split between here and Museum Fund for FYE2018.

#### PRINCIPAL RESPONSIBILITIES

<u>RECREATION FUND: FACILITIES</u> — 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 FACILITIES - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Facility/Program Coordinator	5	5	5
Administrative Coordinator (new in FY16)	1	0	0
Receptionist/Building Service Worker	2	2	2
Receptionist	.8	.8	.8
Sports Field Foreman	0	1	1
Special Projects Supervisor	.5	.5	.5
Total	9.3	9.3	9.3

Figure 3 Position counts for prior years have not been adjusted for FYE2018 allocation changes

#### 2016-17 ACCOMPLISHMENTS

SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

Provide parks, amenities and facilities that serve all ages. Status-Installed new flooring and exercise
equipment to LRC in weight room. Installed new flooring in playscape room for increased safety at LRC.
Installed new gym floor at Douglass Community Center. Purchased and installed new soccer goals at
Dodds. Replaced old bleachers in gym at Douglass Center.

#### 2017-18 GOALS

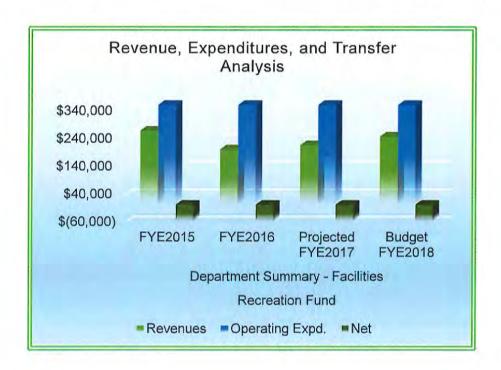
SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

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

#### **PERFORMANCE INDICATORS**

Measure	FY13	FY14	FY15	FY16	FY17	FY18
Facility Attendance						Target
Leonhard Rec Center	20,925	20,605	73,395	96,645	85,833	100,000
Sholem Aquatic Center	95,284	73,088	51,145	69,121	88,858	80,000
Dodds Tennis Center	28,314	25,548	25,000	23,675	23,347	26,000
Douglass Center	23,402	20,493	17,502	27,475	28,805	30,000
Douglass Annex	5,216	4,592	7,225	10,038	12,320	11,500
Spalding Rec Center	3,098	3,344	3,179	1,884	4,596	3,100
Hays Rec Center	6,134	5,711	5,254	5,719	11,949	6,500
Memberships						Target
Leonhard Rec Center	N/A	N/A	1,151	1,620	1,971	>2,000



## Champaign Park District Budget Category Totals by Department

#### Recreation Fund

	Department Summary - Facilities					
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
Estimated Revenues						
Charge for Service Revenue	\$65,927	\$87,524	\$102,498	\$122,125		
Special Receipts	201,108	112,031	112,463	123,830		
Total Estimated Revenues	\$267,035	\$199,555	\$214,961	\$245,955		
Appropriations						
Salaries and Wages	\$332,813	\$411,987	\$428,374	\$467,521		
Fringe Benefits	446	1,020	1,129	1,260		
Contractual	80,503	89,223	75,360	94,663		
Commodities/Supplies	87,726	76,910	90,148	106,533		
Utilities	185,580	182,881	198,698	204,027		
Routine/Periodic Maintenance	4,900	9,122	10,000	25,000		
Total Appropriations	\$691,968	\$771,143	\$803,709	\$899,004		
Net of Revenues Over (Under) Appropriations	(\$424,933)	(571,588)	(588,748)	(\$653,049)		
- 1-1 1	<u> </u>	\- · · / /	<u> </u>			

Total 14.4% increase in budgeted revenue is comprised of a proposed increase in membership fees for LRC accounting for 8.5% of the increase with the planned and estimated use in rentals for the various facilities accounting for the remainder. LRC especially has seen an increase in demand for rental of the facility over the last year with new rentals already secured for FYE2018.

FYE2018 budgeted expenditures increased 11.8% from projected FYE2017 due to multiple factors.

- 9.1% increase in salaries and wages is a combination of full-time staff receiving a 2.5% increase; while
  part-time staff received an estimated 5.5% increase as a result of the change in part-time and seasonal
  hourly rates approved January 2018. The additional increase is due to reallocation of salaries for full-time
  staff coupled with a six-month vacancy for the sports field foreman position in the prior year which has now
  been filled.
- 25% increase in contractual expenditures as a way to attribute costs directly to facilities if possible, all the items previously accounted for in the safety budget are now being allocated to the facilities if possible. Such items include the annual fire alarm testing, elevator inspections, boiler inspections, fire equipment inspections, sprinkler testing and copy machine usage. In addition, the fire and burglar alarm monitor increased from \$22/month per service to \$45/month per service while the elevator alarm monitoring increased from \$11/month to \$25/month. This increase will be offset by a decrease in utilities-telecommunications lines once the phone lines are cancelled and we move all the service through the fiber service already in place.
- 18.2% increase in commodities/supplies 8.8% is for chemicals/fertilizer and supplies needed to maintain, paint and line the ballfields as the use of the fields increase, 9.4% is for additional cardio/fitness equipment planned for the upkeep at LRC fitness room

67% increase in routine/periodic maintenance – as the needs for replacement fluctuate by area, this will impact the change from the prior year. FYE2018 plans for the replacement of the HVAC unit at Hays Facility and the ongoing replacement of sport field mix for the ballfields throughout the year.

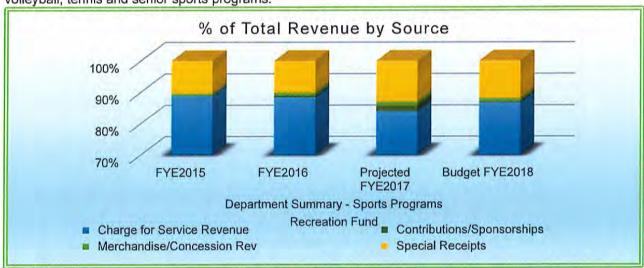
ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 RE	CREATION				
	20-FACILITIES - DOUGLASS ANNEX				
	ED REVENUES				
	L RECEIPTS	2,500	3,620	2,060	2,400
TOTAL ES	TIMATED REVENUES	2,500	3,620	2,060	2,400
APPROPR:	IATIONS ES AND WAGES	919	1,051	600	600
CONTRA		10,778	7,710	8,034	9,882
	ITIES/SUPPLIES	1,926	640	1,189	1,600
UTILIT	<del>-</del>	12,196	9,718	8,938	8,619
TOTAL API	PROPRIATIONS	25,819	19,119	18,761	20,701
NET OF REVI	ENUES/APPROPRIATIONS - 30-020-FACILITIES	(23,319)	(15,499)	(16,701)	(18,301)
Dept 30-02	21-FACILITIES - HAYS CENTER				
	ED REVENUES				
	FOR SERVICE REVENUE L RECEIPTS	20 20,407	4,048	20,110	20,700
	TIMATED REVENUES	20,427	4,048	20,110	20,700
		20,12,	1,010	20,110	20,.00
APPROPRI SALARTI	ES AND WAGES	7,325	6,628	6,553	7,375
CONTRAC		8,929	4,695	3,130	4,277
	ITIES/SUPPLIES	2,637	3,140	2,239	2,300
UTILITI	IES E/PERIODIC MAINTENANCE	12,926	13,826	14,853	15,210 15,000
	PROPRIATIONS	31,817	28,289	26,775	44,162
	_				
NET OF REVE	ENUES/APPROPRIATIONS - 30-021-FACILITIES	(11,390)	(24,241)	(6,665)	(23,462)
ESTIMATE	30-FACILITIES - SPRINGER CULTURAL CENTE: ED REVENUES FOR SERVICE REVENUE	R		5	
	TIMATED REVENUES			<u>5</u>	
	_				
NET OF REVE	ENUES/APPROPRIATIONS - 30-030-FACILITIES			5	
Dept 30-07 APPROPRI	76-FACILITIES - BALL FIELDS IATIONS				
	ES AND WAGES	85,176	93,071	73,426	102,884
CONTRAC	BENEFITS	152 11,554	211 19,853	289 15,132	420 26,004
	TTIES/SUPPLIES	37,244	46,800	54,938	64,020
UTILIT		86,959	93,554	101,633	107,523
	E/PERIODIC MAINTENANCE		9,122	10,000	10,000
TOTAL API	PROPRIATIONS	221,085	262,611	255,418	310,851
NET OF REVE	ENUES/APPROPRIATIONS - 30-076-FACILITIES	(221,085)	(262,611)	(255,418)	(310,851)
-	92-FACILITIES - DOUGLASS COMMUNITY CENTI ED REVENUES	ER			
CHARGE	FOR SERVICE REVENUE	1,615	1,718	2,100	1,800
	RECEIPTS	2,745	1,528	1,355	1,600
TOTAL EST	TIMATED REVENUES	4,360	3,246	3,455	3,400
APPROPR]					
	ES AND WAGES	74,256	101,717	109,861	110,813
FRINGE	BENEFITS	294 31,647	809 34 <b>,</b> 954	840 32,329	840 32,402
	TTIES/SUPPLIES	8,091	6,492	9,474	9,500
UTILITI		25,897	24,948	27,054	28,736
	E/PERIODIC MAINTENANCE	4,900	<u>.                                    </u>	<u> </u>	<u> </u>
TOTAL APE	PROPRIATIONS	145,085	168,920	179,558	182,291
NET OF REVE	ENUES/APPROPRIATIONS - 30-092-FACILITIES	(140,725)	(165,674)	(176, 103)	(178,891)
		-			

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 REC	CREATION				
-	93-FACILITIES - BICENTENNIAL CENTER				
	D REVENUES FOR SERVICE REVENUE			(6)	
	RECEIPTS	6,856	15,500	16,250	18,270
TOTAL EST	'IMATED REVENUES	6,856	15,500	16,244	18,270
APPROPRI		1.6			
CONTRAC	S AND WAGES TUAL	46 452	231		
	TIES/SUPPLIES	1,282	46	56	
UTILITI TOTAL APP	PROPRIATIONS	6,979 8,759	(1,377)	3,196	
	_	<u> </u>			
NET OF REVE	NUES/APPROPRIATIONS - 30-093-FACILITIES	(1,903)	16,600	12,992	18,270
-	4-FACILITIES - KAUFMAN LAKE				
	D REVENUES RECEIPTS	445	948	1,420	1,400
	IMATED REVENUES	445	948	1,420	1,400
APPROPRI	ATIONS			•	•
	S AND WAGES	258	1,259	1,048	1,500
CONTRAC	TUAL TIES/SUPPLIES	1,084 660	885	715 62	360 75
UTILITI		3,409	1,942 3,422	3,772	3,984
TOTAL APP	ROPRIATIONS	5,411	7,508	5,597	5,919
NET OF REVE	NUES/APPROPRIATIONS - 30-094-FACILITIES -	(4,966)	(6,560)	(4,177)	(4,519)
Dept 30-09	7-FACILITIES - BMC/PAVILION RENTAL				
	D REVENUES	10.027	10 705	10.015	10.000
	RECEIPTS  IMATED REVENUES	10,837	12,785 12,785	12,015	12,200
	<u></u> -				
NET OF REVE	NUES/APPROPRIATIONS - 30-097-FACILITIES	10,837	12,785	12,015	12,200
-	5-FACILITIES - DOG PARK				
	D REVENUES FOR SERVICE REVENUE	9,705	11,487	11,564	11,575
	IMATED REVENUES	9,705	11,487	11,564	11,575
APPROPRI.	ATTONS				
SALARIE	S AND WAGES		39	2,011	2,061
CONTRAC'	TUAL TIES/SUPPLIES	1,088 1,243	909 807	4,440	1,150 1,750
UTILITI		879	1,410	3,000	1,560
TOTAL APP	ROPRIATIONS	3,210	3,165	9,451	6,521
NET OF REVE	NUES/APPROPRIATIONS - 30-155-FACILITIES	6,495	8,322	2,113	5,054
	O-FACILITIES - LEONARD RECREATION CENTED D REVENUES	R			
CHARGE	FOR SERVICE REVENUE	54,587	74,319	88,835	108,750
	RECEIPTS	157,318	73,602	59,253	67,260
	IMATED REVENUES	211,905	147,921	148,088	176,010
APPROPRI	ATIONS S AND WAGES	164,833	208,222	234,875	242,288
CONTRAC'		14,971	19,986	16,020	20,588
	TIES/SUPPLIES	34,643	17,043	17,750	27,288
UTILITI	<del></del>	36,335	37,380	36,252	38,395
TOTAL APPI	ROPRIATIONS	250,782	282,631	304,897	328,559
NET OF REVEN	NUES/APPROPRIATIONS - 30-160-FACILITIES	(38,877)	(134,710)	(156,809)	(152,549)

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
APPROPRIATION	VENUES - FUND 02	267,035 691,968 (424,933)	199,555 771,143 (571,588)	214,961 803,709 (588,748)	245,955 899,004 (653,049)

#### **Principal Responsibilities**

<u>Recreation Fund: Sports Programs</u> — This department covers the various adult and youth sport programs offered by the Park District, including youth and adult baseball, softball, sports camps, soccer, basketball, volleyball, tennis and senior sports programs.



#### EMPLOYEES FUNDED BY SPORTS PROGRAMS - POSITIONS AND NUMBERS (FT1 AND FT2)

Positions	FYE2016	FYE2017	FYE2018
Adult Sports Coordinator			0.80
Youth Sports Coordinator			1.00
Douglass Park Program Coordinator			0.25
Program Manager	2	2	0
Program Coordinator	4	4	4.00
Head Tennis Professional	1	1	1
Aquatics/Tennis Coordinator	1	1	0.75
LRC Program Coordinator			0.15
Aquatics Coordinator			0.10
Total	8	8	8.05

Figure 4 Position counts for prior years have not been adjusted for FYE2018 allocation changes

Total revenue for this department increased 0.2% over the prior year. While the make-up of the total has changed, the amount budgeted is relatively flat, staff plan to add additional programming while developing a marketing strategy to promote existing programs such as the one done this past with LRC memberships, ultimately boosting memberships to the highest yet. The prior year included one-time sponsorship for youth programs (-1.5%).

FYE2018 budgeted expenditures increased 9.0% from projected FYE2017 due to multiple factors.

- 7.8% increase in salaries and wages a combination of 2.5% increase for full-time staff plus average
   5.5% increase in part-time hourly rates along with additional part-time staffing to accommodate new planned programming such:
- Bringing back the drum corps program with BBL Partnership through the fine arts academy for summer 2017, and then continuing the program through the rest of the year utilizing part-time instructors.

- An additional part-time instructor specifically to offer additional senior fitness programming that's been requested in recent months.
- · An additional part-time instructor for group fitness to offer additional classes at Springer Cultural Center.
- 33.8% increase in contractual expenditures 23% is directly for the drum corps program partnership
  and contracting instructors to run the program, with the remainder focusing on advertising and publicity
  opportunities to promote the various programs. These range from MTD bus ads, fliers, posters, yard
  signs, etc.

Of the total increase, \$14,000 is directly for the drum corps program partnership.

#### 2016-17 ACCOMPLISHMENTS

#### SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

 Create new fun and safe park amenities. Status- Implemented concussion procedures in training process for staff working programs.

# SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES OBJECTIVES:

 Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics. Status- Utilizing feedback from evaluations from programs to improve experience and adjust needs as necessary.

### SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

 Provide program scholarships from which all ages can benefit. Status- Maintained a steady use of scholarship funds used toward programs offered.

# SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS OBJECTIVES:

- Develop new family-focused special events or activities that bring residents together. Status- Partnered with external agencies to provide new opportunities such as Kickball and a Teen Bubble Ball event at Dodds Park.
- Involve community members and agencies in our programs and events. Status- Worked with new officials
  and coaches to focus on teaching principles and making the program enjoyable for all involved. Worked
  close with volunteer coaches to stress participant safety and sportsmanship expectations. Hired several
  new officials and staff to work sports fields and act as site supervisors for facilities also. Reviewed
  recommendations and implemented new strategies to encourage repeat patronage.

#### 2017-18 GOALS

# SG2 – 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.
- Continue to incorporate feedback from participants to enhance experience and work with Instructors to implement new strategies.
- Monitor new activities that can be provided to residents and improve existing program opportunities.
- Continue to maintain a strong social media presence to promote program offerings to aid in increasing enrollment for several programs.
- Monitor most effective mediums to communicate offerings to the community.
- Track new programming and equipment trends.

# SG3 – 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.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- · Provide intergenerational programming.

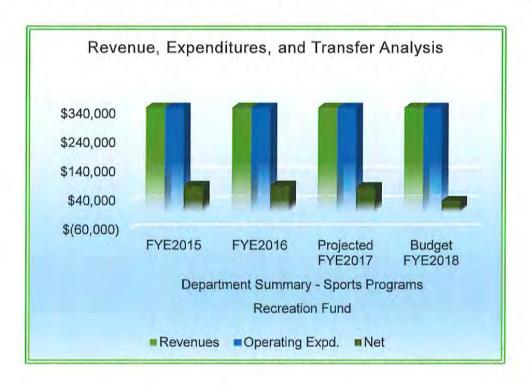
#### PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed
Revenue as a % of Direct Cost	118.17%	134.14%	110.77%	110.77%
Fitness Events Offered	3.0	2.0	3.0	5.0
Tennis Center Memberships Sold	560	557	557	>600
Tennis Center Facility Attendance	25,000	23,675	23,675	>25,000

# Champaign Park District Budget Category Totals by Department

#### Recreation Fund

	Department Summary - Sports Programs						
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018			
Estimated Revenues							
Charge for Service Revenue	\$521,037	\$493,928	\$504,754	\$522,922			
Contributions/Sponsorships	0	2,594	11,250	1,800			
Merchandise/Concession Rev	4,038	5,307	7,390	6,328			
Special Receipts	61,435	56,684	78,364	72,070			
Total Estimated Revenues	\$586,510	\$558,513	\$601,758	\$603,120			
Appropriations			7.61				
Salaries and Wages	\$351,754	\$310,416	\$349,886	\$377,152			
Fringe Benefits	801	580	918	735			
Contractual	39,047	53,524	50,262	67,210			
Commodities/Supplies	63,786	62,086	71,203	73,581			
Utilities	40,565	40,607	43,335	45,443			
Total Appropriations	\$495,953	\$467,213	\$515,604	\$564,121			
Net of Revenues Over (Under) Appropriations	\$90,557	91,300	86,154	\$38,999			
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ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 REG	CREATION 25-SPORTS PROGRAMS - DODDS TENNIS CENTER				
-	ED REVENUES				
	FOR SERVICE REVENUE	260,713	248,266	252,995	260,146
	NDISE/CONCESSION REV	4,038 1,175	5,307 3,844	7,390 3,866	6,328 4,070
	TIMATED REVENUES	265,926	257,417	264,251	270,544
M DDD ODD '	TANTONG	,	·		
APPROPRI SALARTE	ES AND WAGES	152,059	157,387	157,988	171,078
	BENEFITS	801	580	918	735
CONTRAC		27,971	28,811	28,133	30,180
COMMODI UTILITI	TIES/SUPPLIES	16,579 40,565	17,527 40,607	18,936 43,335	18,510 45,443
	OUTLAY	40,505	40,007	43,333	12,350
	PROPRIATIONS	237,975	244,912	249,310	278,296
NET OF DEVE	NUES/APPROPRIATIONS - 40-025-SPORTS PROC	27,951	12,505	14,941	(7,752)
		,	12,303	14,541	(777327
Dept 40-04 APPROPRI	ll-sports programs - youth baseball Zahn: Tattons	D			
	S AND WAGES	45			
COMMODI	TIES/SUPPLIES		573		
TOTAL APP	PROPRIATIONS	45	573		
NET OF REVE	NUES/APPROPRIATIONS - 40-041-SPORTS PROG	(45)	(573)		
-	5-SPORTS PROGRAMS - FITNESS EVENTS			•	
	FOR SERVICE REVENUE	12,457	9,720	8,236	11,137
TOTAL EST	IMATED REVENUES	12,457	9,720	8,236	11,137
APPROPRI	ATIONS				
SALARIE	S AND WAGES	4,747	1,052	2,079	3,990
CONTRAC		2,075	2,246	2,860	4,575
	TIES/SUPPLIES	3,162	1,915	6,472	6,076
TOTAL APP	ROPRIATIONS	9,984	5,213	11,411	14,641
NET OF REVE	NUES/APPROPRIATIONS - 40-065-SPORTS PROG	2,473	4,507	(3,175)	(3,504)
	1-SPORTS PROGRAMS - ADULT BASKETBALL				
	D REVENUES FOR SERVICE REVENUE	6,695	3,260		
	IMATED REVENUES	6,695	3,260		
		-,	-,		
APPROPRI	ATIONS S AND WAGES	7,397	3,826	4,341	
CONTRAC		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	366	1,511	
COMMODI	TIES/SUPPLIES	464	709	168	
TOTAL APP	ROPRIATIONS	7,861	4,901	4,509	
NET OF REVE	NUES/APPROPRIATIONS - 40-081-SPORTS PROG	(1,166)	(1,641)	(4,509)	
Dept 40-08	2-SPORTS PROGRAMS - ADULT SOFTBALL				
	D REVENUES	00 510	05 040	00 200	02 200
	FOR SERVICE REVENUE	92,519	85,849	82,300	83,200
	IMATED REVENUES	92,519	85,849	82,300	83,200
APPROPRI		67,521	52,497	53,874	53,170
CONTRAC	S AND WAGES TUAL	1,892	4,145	5,978	6,815
	TIES/SUPPLIES	14,225	11,621	8,462	9,058
TOTAL APP	ROPRIATIONS	83,638	68,263	68,314	69,043
NET OF REVE	NUES/APPROPRIATIONS - 40-082-SPORTS PROG	8,881	17,586	13,986	14,157
		•	•	•	
Dept 40-08	3-SPORTS PROGRAMS - ADULT VOLLEYBALL				

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 REC	REATION				
Dept 40-08	33-SPORTS PROGRAMS - ADULT VOLLEYBALL				
	ED REVENUES FOR SERVICE REVENUE	16,125	14,002	17,235	16,650
	TIMATED REVENUES	16,125	14,002	17,235	16,650
APPROPRI	IATIONS				
SALARIE	ES AND WAGES	12,315	10,586	16,129	17,269
CONTRAC COMMODI	TUAL TIES/SUPPLIES	1,058	1,079 387	2,034 920	2,031 950
TOTAL APP	PROPRIATIONS	13,373	12,052	19,083	20,250
NET OF REVE	NUES/APPROPRIATIONS - 40-083-SPORTS PROC	2,752	1,950	(1,848)	(3,600)
-	35-SPORTS PROGRAMS - YOUTH BASKETBALL			. ,	
	FOR SERVICE REVENUE	16,519	18,027	19,225	19,000
	BUTIONS/SPONSORSHIPS RECEIPTS	3,800	3,475	5,250 4,695	4,800
	IMATED REVENUES	20,319	21,502	29,170	23,800
APPROPRI	TATIONS	,	,	,	,
	S AND WAGES	12,578	8,711	13,169	13,639
CONTRAC	TUAL TIES/SUPPLIES	457 3,553	1,847 3,381	1,375 6,416	2,000 5,262
	PROPRIATIONS	16,588	13,939	20,960	20,901
NEW OF PERE					
	NUES/APPROPRIATIONS - 40-085-SPORTS PROG	3,731	7,563	8,210	2,899
ESTIMATE	66-SPORTS PROGRAMS - YOUTH SOFTBALL D REVENUES	4 17E	4 160	2 247	2 260
	FOR SERVICE REVENUE  IMATED REVENUES	4,175 4,175	4,162 4,162	2,347 2,347	2,860
		1,173	4,102	2,347	2,000
APPROPRI SALARIE	ATIONS S AND WAGES	2,115	2,135	3,664	5,684
CONTRAC		300	1,066	720	570
	TIES/SUPPLIES ROPRIATIONS	1,368 3,783	2,257 5,458	420	550 6,804
	<u> </u>			<u> </u>	
NET OF REVE	NUES/APPROPRIATIONS - 40-086-SPORTS PROG	392	(1,296)	(2,457)	(3,944)
-	8-SPORTS PROGRAMS - YOUTH SOCCER				
	D REVENUES FOR SERVICE REVENUE	40,726	36,487	34,961	34,000
SPECIAL	RECEIPTS	<u> </u>	<u> </u>	11,186	4,000
TOTAL EST	IMATED REVENUES	40,726	36,487	46,147	38,000
APPROPRI		10.040	12 100	10 005	01 600
CONTRAC	S AND WAGES TUAL	18,049 353	13,188 1,732	19,925 245	21,602 1,455
COMMODI	TIES/SUPPLIES	15,889	13,852	21,307	13,798
TOTAL APP	ROPRIATIONS	34,291	28,772	41,477	36,855
NET OF REVE	NUES/APPROPRIATIONS - 40-088-SPORTS PROG	6,435	7,715	4,670	1,145
-	O-SPORTS PROGRAMS - GROUP FITNESS PROGRAD REVENUES	AMS			
CHARGE	FOR SERVICE REVENUE RECEIPTS	19,151 92	20,613	27,805	31,152
TOTAL EST	IMATED REVENUES	19,243	20,613	27,805	31,152
APPROPRI		40		48	
SALARIE CONTRAC	S AND WAGES TUAL	18,472 658	7,936	17,764 35	24,084 180
	TIES/SUPPLIES	513	214	29	782
	P-W-b-mann		<u> </u>		, , , , , , , , , , , , , , , , , , ,

ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 RECREATION Dept 40-150-SPORTS PROGRAMS - GROUP FITNESS PROGRA	AMS			
APPROPRIATIONS TOTAL APPROPRIATIONS	19,643	8,150	17,828	25,046
NET OF REVENUES/APPROPRIATIONS - 40-150-SPORTS PROC	(400)	12,463	9,977	6,106
Dept 40-154-SPORTS PROGRAMS - SPRINGER FITNESS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE				4,942
TOTAL ESTIMATED REVENUES				4,942
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES TOTAL APPROPRIATIONS				3,774 650 450 4,874
		<u> </u>		
NET OF REVENUES/APPROPRIATIONS - 40-154-SPORTS PROG				68
Dept 40-195-SPORTS PROGRAMS-MOTOR SKILLS DEVELOPME ESTIMATED REVENUES	INT			
CHARGE FOR SERVICE REVENUE SPECIAL RECEIPTS	5,359	11,168	8,324	7,575 200
TOTAL ESTIMATED REVENUES	5,359	11,168	8,324	7,775
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL	3,475	2,572 95	3,377	1,743 479
COMMODITIES/SUPPLIES	401	847	588	808
TOTAL APPROPRIATIONS	3,876	3,514	3,965	3,030
NET OF REVENUES/APPROPRIATIONS - 40-195-SPORTS PROC	1,483	7,654	4,359	4,745
Dept 40-196-SPORTS PROGRAMS - SPORTS CAMPS ESTIMATED REVENUES		5 800		4 050
CHARGE FOR SERVICE REVENUE	11,589	5,722	4,965	4,950 4,950
TOTAL ESTIMATED REVENUES	11,589	5,722	4,965	4,950
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL	2,193	1,531	2,767 50	5,538 200
COMMODITIES/SUPPLIES		(1)	38	1,542
TOTAL APPROPRIATIONS	2,193	1,530	2,855	7,280
NET OF REVENUES/APPROPRIATIONS - 40-196-SPORTS PROG	9,396	4,192	2,110	(2,330)
Dept 40-197-SPORTS PROGRAMS - DODDS SOCCER RENTALS				
ESTIMATED REVENUES SPECIAL RECEIPTS	11,483	2,016	8,785	9,000
TOTAL ESTIMATED REVENUES	11,483	2,016	8,785	9,000
APPROPRIATIONS SALARIES AND WAGES	1,185	2,060	4,084	5,681
CONTRACTUAL COMMODITIES/SUPPLIES		652	555 331	300 630
TOTAL APPROPRIATIONS	1,185	2,712	4,970	6,611
NET OF REVENUES/APPROPRIATIONS - 40-197-SPORTS PROC	10,298	(696)	3,815	2,389
Dept 40-198-SPORTS PROGRAMS - BALL FIELD RENTAL ESTIMATED REVENUES				
SPECIAL RECEIPTS	44,885	47,349	49,832	50,000
TOTAL ESTIMATED REVENUES	44,885	47,349	49,832	50,000
APPROPRIATIONS SALARIES AND WAGES	15,827	20,463	17,598	18,294

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED	2017-18 BUDGET
ACCOUNT	DESCRIPTION			ACTIVITY	BUDGET
APPROPRIA CONTRACT COMMODIT	S-SPORTS PROGRAMS - BALL FIELD RENTAL ATIONS WAL TES/SUPPLIES	421 1,856	2,656 1,703	166 2,444	2,457
TOTAL APPR	OPRIATIONS	18,104	24,822	20,208	20,751
NET OF REVEN	UES/APPROPRIATIONS - 40-198-SPORTS PROC	26,781	22,527	29,624	29,249
ESTIMATE	-SPORTS PROGRAMS - YOUTH VOLLEYBALL REVENUES				
	OR SERVICE REVENUE	4,793	3,315	3,300	3,400
	MATED REVENUES	4,793	3,315	3,300	3,400
CONTRACT	AND WAGES	3,462	3,757 419 (2)	5,672	4,935 180
TOTAL APPR	OPRIATIONS	3,462	4,174	5,672	5,115
NET OF REVEN	UES/APPROPRIATIONS - 40-200-SPORTS PROC	1,331	(859)	(2,372)	(1,715)
ESTIMATED	-SPORTS PROGRAMS - ADULT SOCCER REVENUES OR SERVICE REVENUE	13,970	17,530	17,985	18,300
	MATED REVENUES	13,970	17,530	17,985	18,300
CONTRACT	AND WAGES	13,421 215 231	11,379 837 368	13,487 2,639 335	11,906 3,175 440
TOTAL APPR		13,867	12,584	16,461	15,521
Dept 40-203	UES/APPROPRIATIONS - 40-202-SPORTS PROC SPORTS PROGRAMS-DOUGLASS YOUTH	103	4,946	1,524	2,779
CHARGE F	REVENUES OR SERVICE REVENUE TIONS/SPONSORSHIPS	16,135	15,793 2,594	25,076 6,000	23,650 1,800
TOTAL ESTI	MATED REVENUES	16,135	18,387	31,076	25,450
CONTRACT	AND WAGES	13,102 4,595 4,444	11,336 7,836 5,611	13,838 5,347 4,337	14,465 14,360 6,918
TOTAL APPR	OPRIATIONS	22,141	24,783	23,522	35,743
NET OF REVEN	UES/APPROPRIATIONS - 40-203-SPORTS PROC	(6,006)	(6,396)	7,554	(10,293)
ESTIMATED	-SPORTS PROGRAMS-DOUGLASS ADULT REVENUES OR SERVICE REVENUE	111	14		1 060
	MATED REVENUES	111	14		1,960
APPROPRIA					2,300
SALARIES CONTRACT	AND WAGES	3,791 110 43	389 472	130 125	300 60
TOTAL APPR	OPRIATIONS	3,944	861	255	360
NET OF REVEN	UES/APPROPRIATIONS - 40-204-SPORTS PROC	(3,833)	(847)	(255)	1,600
ESTIMATED REVE APPROPRIATIONS NET OF REVENUE		586,510 495,953 90,557	558,513 467,213 91,300	601,758 515,604 86,154	603,120 571,121 31,999

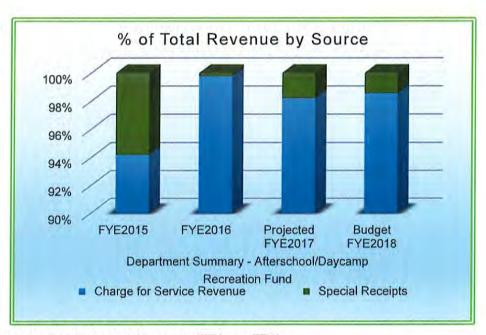
#### Afterschool/Day Camp

#### PRINCIPAL RESPONSIBILITIES

#### RECREATION FUND:

#### AFTERSCHOOL/DAY CAMPS -

This department accounts for summer day camps and the year-round preschool programs run by the Park District, including the Leonhard Recreation Center Day Camp and the Douglass Day Camp.



#### EMPLOYEES FUNDED BY

AFTERSCHOOL/DAY CAMP PROGRAM- POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
No full-time or RPT staff assigned to this program, solely	1	1	0
Douglass Park Program Coordinator	0	0	.55
Preschool Supervisor	0	0	.75
LRC Program Coordinator	0	0	.40
Total	1	1	1.7

Figure 5 Position counts for prior years have not been adjusted for FYE2018 allocation changes

#### 2016-17 ACCOMPLISHMENTS

# SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

#### **OBJECTIVES:**

- Create new programs, parks, facilities, amenities and services to connect with more people in the community. Status- Increased attendance numbers in day camps and afterschool programs. Provided inclusive programs. Provided school out days to assist with the schools balanced calendar
- Develop new community and program partners by evaluating the community needs assessment results.
   Status- Formed partnerships to present and assist with implementation of programs/services that include: gardening; healthy eating; anti-bullying; dentistry; teamwork; STEM activities; holiday activities.

#### 2017-18 GOALS

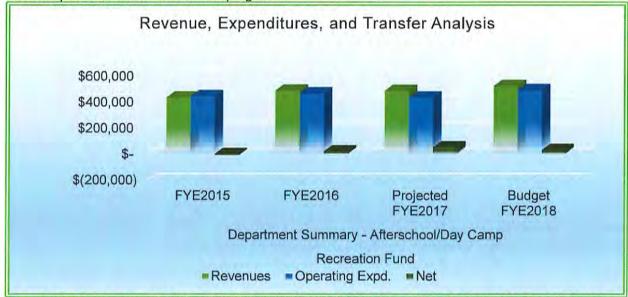
# SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES OBJECTIVES:

- 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.

- Continue to develop and implement a marketing plans to encourage first-time opportunities and a spirit of discovery.
- 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.

### SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL OBJECTIVES:

- 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.



Overall revenue increased 5.9% as more programming is planned for, and staff factored in proposed rate increases effective for later in FYE2018 if approved.

FYE2018 budgeted expenditures increased 11.6% from projected FYE2017 due to multiple factors.

- 8.4% increase in salaries and wages aside from the normal increase for salaries and hourly rates, there is
  an additional 4% in part-time staffing levels since the FYE2018 budget brings the staffing levels back to
  normal levels for the Douglass programs since down several staff in prior year. As staff work to increase
  programming in these areas, the number of field trips planned was increased nearly double attributing to
  additional part-time staff. It is important to note, that should any field trips be cancelled, the staffing levels
  will be reduced to reflect this change.
- 42.21% increase in contractual half of this is for the additional fieldtrips planned for the Douglass School
  Days Out increasing from 5 to 13 trips, and Douglass Day Camp programs increasing from 7-8 trips,
  however more of the trips are scheduled for out of the Champaign-Urbana area requiring additional travel
  time. Should not all the scheduled trips run as planned, then these funds will remain unspent.
- 28.03% increase in commodities and supplies due to the factors previously described.

#### PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017	FYE2018
			Projected	Proposed
Revenue as a % of Direct Cost	97.68%	104.06%	111.91%	106.2%
Revenue as at least 100% of Direct Costs	NO	YES	YES	YES

### Budget Category Totals by Department

Recrea	ation		ınd
Recrea	arion	ı Ft.	ına

	Department Summary - Afterschool/Daycamp				
	•		Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Charge for Service Revenue	\$409,389	\$486,845	\$477,984	\$515,565	
Special Receipts	25,236	1,122	8,767	7,450	
Total Estimated Revenues	\$434,625	\$487,967	\$486,751	\$523,015	
Appropriations					
Salaries and Wages	\$393,580	\$411,796	\$385,152	\$422,813	
Contractual	32,162	33,298	28,339	40,752	
Commodities/Supplies	19,179	22,686	21,458	28,602	
Total Appropriations	\$444,921	\$467,780	\$434,949	\$492,167	
Net of Revenues Over (Under)					
Appropriations	(\$10,296)	20,187	51,802	\$30,848	

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 REC	REATION				
-	4-AFTERSCHOOL/DAYCAMP-DOUGLASS AFTERSCH	OOL			
	D REVENUES FOR SERVICE REVENUE	25,718	35,137	17,484	23,520
	RECEIPTS	1,500			
TOTAL EST	IMATED REVENUES	27,218	35,137	17,484	23,520
APPROPRI					
SALARIE: CONTRAC'	S AND WAGES	31,142 2,203	39,851 1,994	27,452	37,546 808
	TIES/SUPPLIES	3,218	3,908	2,565	2,670
TOTAL APP	ROPRIATIONS	36,563	45,753	30,017	41,024
NET OF REVE	NUES/APPROPRIATIONS - 50-004-AFTERSCHOOL	(9,345)	(10,616)	(12,533)	(17,504)
Dept 50-00	5-AFTERSCHOOL/DAYCAMP-GIRLS EXPLORE				
-	D REVENUES				
CHARGE I	FOR SERVICE REVENUE		(288)	18,997	19,800
TOTAL EST	IMATED REVENUES		(288)	18,997	19,800
APPROPRI					
SALARIES CONTRACT	S AND WAGES			6,446 3,137	7,884 3,346
	TIES/SUPPLIES			598	1,701
TOTAL APPI	ROPRIATIONS			10,181	12,931
NET OF REVEN	NUES/APPROPRIATIONS - 50-005-AFTERSCHOOL		(288)	8,816	6,869
		Tm.	(200)	0,010	0,003
-	6-AFTERSCHOOL/DAYCAMP-DOUGLASS SCHOOL O D REVENUES	71			
CHARGE I	FOR SERVICE REVENUE			5,008	14,600
TOTAL EST	IMATED REVENUES			5,008	14,600
APPROPRIA	ATIONS				
	S AND WAGES			2,176	9,876
CONTRACT	TUAL TIES/SUPPLIES			338 546	2,033 2,255
	ROPRIATIONS		<del></del>	3,060	14,164
NET OF REVEN	NUES/APPROPRIATIONS - 50-006-AFTERSCHOOL			1,948	436
				1,540	430
-	9-AFTERSCHOOL/DAYCAMP - TEEN CAMP D REVENUES				
	FOR SERVICE REVENUE	6,174	13,234	8,783	7,200
	RECEIPTS	8,778		8,584	7,200
TOTAL ESTI	IMATED REVENUES	14,952	13,234	17,367	14,400
APPROPRI <i>A</i>					
SALARIES CONTRACT	S AND WAGES	13,001 3,206	16,314 4,634	15,135 5,639	14,320 4,540
	TIES/SUPPLIES	707	1,641	2,698	1,262
TOTAL APPR	ROPRIATIONS	16,914	22,589	23,472	20,122
NET OF REVEN	JUES/APPROPRIATIONS - 50-009-AFTERSCHOOL	(1,962)	(9,355)	(6,105)	(5,722)
Dept 50-013	1-AFTERSCHOOL/DAYCAMP-BUSYBEES/SWINGSET	TER			
_	O REVENUES				
	FOR SERVICE REVENUE	115,352	134,085	136,556	132,073
	MATED REVENUES	115,352	134,085	136,556	132,073
APPROPRIA	ATIONS S AND WAGES	75 /55	04 571	00 500	05 000
CONTRACT		75,455 185	84,571 484	88,500 225	85,902 1,000
	TIES/SUPPLIES	2,973	3,600	3,631	3,900
TOTAL APPR	ROPRIATIONS	78,613	88,655	92,356	90,802
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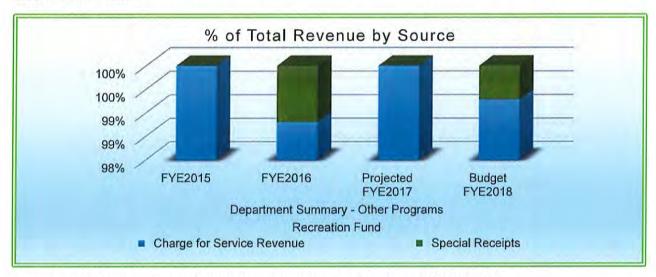
ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 RECREATION				
Dept 50-011-AFTERSCHOOL/DAYCAMP-BUSYBEES/SWINGSETT NET OF REVENUES/APPROPRIATIONS - 50-011-AFTERSCHOOL	'ER 36,739	45,430	44,200	41,271
Dept 50-012-AFTERSCHOOL/DAYCAMP-LEONHARD DAY CAMP				
ESTIMATED REVENUES	100 022	170 110	160 114	175 000
CHARGE FOR SERVICE REVENUE  TOTAL ESTIMATED REVENUES	188,823	170,112	168,114 168,114	175,000
	100,023	170,112	100,114	173,000
APPROPRIATIONS SALARIES AND WAGES	171,265	152,389	134,574	142,167
CONTRACTUAL	19,922	13,146	13,911	17,685
COMMODITIES/SUPPLIES	4,709	3,655	4,040	3,910
TOTAL APPROPRIATIONS	195,896	169,190	152,525	163,762
NET OF REVENUES/APPROPRIATIONS - 50-012-AFTERSCHOOL	(7,073)	922	15,589	11,238
Dept 50-013-AFTERSCHOOL/DAYCAMP-DOUGLASS DAY CAMP				
ESTIMATED REVENUES				
CHARGE FOR SERVICE REVENUE	22,780	56,265	47,224	58,500
SPECIAL RECEIPTS	14,958 37,738	56,265	47,224	58,500
TOTAL ESTIMATED REVENUES	31,130	36,263	47,224	38,300
APPROPRIATIONS	57,063	65,002	62,727	66,957
SALARIES AND WAGES CONTRACTUAL	6,349	11,927	4,689	9,950
COMMODITIES/SUPPLIES	2,599	3,312	2,124	4,040
TOTAL APPROPRIATIONS	66,011	80,241	69,540	80,947
NET OF REVENUES/APPROPRIATIONS - 50-013-AFTERSCHOOL	(28,273)	(23,976)	(22,316)	(22,447)
Dept 50-016-AFTERSCHOOL/DAYCAMP-COMMUNITY MATTERS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE SPECIAL RECEIPTS	GR	1,122	183	7,500
TOTAL ESTIMATED REVENUES		1,122	183	7,500
		•		•
APPROPRIATIONS SALARIES AND WAGES	122	55		5,300
CONTRACTUAL	280	469	180	450
COMMODITIES/SUPPLIES		164	100	1,130
TOTAL APPROPRIATIONS	402	688	180	6,880
NET OF REVENUES/APPROPRIATIONS - 50-016-AFTERSCHOOL	(402)	434	3	620
Dept 50-017-AFTERSCHOOL/DAYCAMP-LEONHARD AFTERSCHOOL	OL			
ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE SPECIAL RECEIPTS	44,438	71,091	68,808	69,000 250
TOTAL ESTIMATED REVENUES	44,438	71,091	68,808	69,250
APPROPRIATIONS				
SALARIES AND WAGES	41,268	51,122	45,566	49,639
CONTRACTUAL	17	440	220	940
COMMODITIES/SUPPLIES  TOTAL APPROPRIATIONS	4,421	5,617 57,179	4,653 50,439	6,183 56,762
TOTAL APPROPRIATIONS	45,700			30,702
NET OF REVENUES/APPROPRIATIONS - 50-017-AFTERSCHOOL	(1,268)	13,912	18,369	12,488
Dept 50-144-AFTERSCHOOL/DAYCAMP-PRESCHOOL CLASS				
ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE	6,104	7,209	7,010	8,372
TOTAL ESTIMATED REVENUES	6,104	7,209	7,010	8,372
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APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL	4,264	2,492 204	2,576	3,222

ACCOUNT DES	CRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
APPROPRIATIONS	CHOOL/DAYCAMP-PRESCHOOL CLASS				
COMMODITIES/SUPPI	IES	552	789	603	1,551
TOTAL APPROPRIATION	as ——	4,816	3,485	3,179	4,773
NET OF REVENUES/APPRO	OPRIATIONS - 50-144-AFTERSCHOOL	1,288	3,724	3,831	3,599
ESTIMATED REVENUES - FU APPROPRIATIONS - FUND O NET OF REVENUES/APPROPE	02	434,625 444,921 (10,296)	487,967 467,780 20,187	486,751 434,949 51,802	523,015 492,167 30,848

#### Other Programs

#### Principal Responsibilities

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



#### EMPLOYEES FUNDED BY OTHER PROGRAMS - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Douglass Adult & Senior Coordinator	1	1	1
LRC Program Coordinator			.20
Aquatics Coordinator			.05
Total	1	1	1.25

Figure 6 Position counts for prior years have not been adjusted for FYE2018 allocation changes

#### 2016-17 ACCOMPLISHMENTS

## SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

- Provide parks, amenities and facilities that serve all ages. Status- Hosted several joint events with D-Annex/Hays membership. Increase frequency of popular program offerings.
- Research new opportunities and aging trends for programs and facilities for various age groups. Status-Offered 661 programs/events for 50+ participants. 15 new events were implemented. Increased overall 50+ membership at Hays and Douglass Annex.

# SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS

#### **OBJECTIVES:**

- Evaluate current community partnerships and develop new partnerships. Status- Formed partnerships to
  present and assist with implementation of programs/services that include: gardening; healthy eating; antibullying; dentistry; teamwork; STEM activities; holiday activities.
- Work with the school district on programs and services as part of the Community School Initiative. Status-Provided school out days to assist with the schools balanced calendar.

#### 2017-18 GOALS

## SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

- · Offer more mid-morning programs
- · Determine the level of service for parks, facilities and amenities for aging population.
- · Reach out to residents for input on new programs for all ages.
- · Research new opportunities and aging trends for programs and facilities for various age groups.
- · Provide intergenerational programming.
- · Develop and promote health and wellness programs.

## SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL OBJECTIVES:

- · Define core programs and services.
- · Offer affordable programs, parks, and services.
- · Develop additional low-cost or free programs.

#### PERFORMANCE INDICATORS

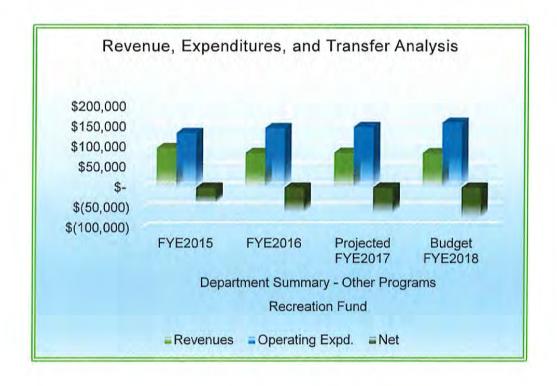
	FYE2015	FYE2016		FYE2018 Proposed	
Revenue as a % of Direct Cost	72.20%	57.59%	56.92%	52.7%	

# Champaign Park District Budget Category Totals by Department

Recreation Fund

	Department Summary - Other Programs					
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
Estimated Revenues						
Charge for Service Revenue	\$96,707	\$82,908	\$84,783	\$83,260		
Merchandise/Concession Rev	150	340	0	0		
Special Receipts	0	1,000	0	600		
Total Estimated Revenues	\$96,857	\$84,248	\$84,783	\$83,860		
Appropriations						
Salaries and Wages	\$63,685	\$79,616	\$91,010	\$89,728		
Contractual	57,258	41,779	42,114	50,531		
Commodities/Supplies	13,192	24,788	15,833	19,009		
Total Appropriations	\$134,135	\$146,183	\$148,957	\$159,268		
Net of Revenues Over (Under)						
Appropriations	(\$37,278)	(61,935)	(64,174)	(\$75,408)		

FYE2018 budgeted expenditures increased 6.9% from projected FYE2017 as staff plan to create and promote a new event for seniors. The senior life recognition award ceremony "Living Legend" would be added as a way to recognize seniors and honor them at a special award ceremony and represents the 85% of this increase. The remaining increase is for additional planned potlucks and socials for the seniors throughout the year.



ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 RECREATION				
Dept 60-026-OTHER PROGRAMS - SHOLEM SWIM TEAM ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE MERCHANDISE/CONCESSION REV SPECIAL RECEIPTS	21,204 150	26,236 340	22,129	21,435 600
TOTAL ESTIMATED REVENUES	21,354	26,576	22,129	22,035
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES	12,254 1,560 2,991	19,494 3,265 7,977	23,450 1,011 2,420	18,965 1,100 2,770
TOTAL APPROPRIATIONS	16,805	30,736	26,881	22,835
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NET OF REVENUES/APPROPRIATIONS - 60-026-OTHER PROGF	4,549	(4,160)	(4,752)	(800)
Dept 60-130-OTHER PROGRAMS - DOUGLASS SENIORS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE SPECIAL RECEIPTS	56,918	29,907 1,000	45,784	42,875
TOTAL ESTIMATED REVENUES	56,918	30,907	45,784	42,875
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES TOTAL APPROPRIATIONS	35,452 51,851 7,144 94,447	41,225 35,193 10,792 87,210	44,112 37,937 8,623 90,672	46,332 45,825 10,707
NET OF REVENUES/APPROPRIATIONS - 60-130-OTHER PROGF	(37,529)	(56,303)	(44,888)	(59,989)
Dept 60-131-OTHER PROGRAMS - HAYS SENIORS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE	4,039	4,796	5,279 5,279	6,300
TOTAL ESTIMATED REVENUES	4,039	4,796	5,279	6,300
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES TOTAL APPROPRIATIONS	7,267 2,221 2,431 11,919	5,808 1,915 3,152 10,875	11,000 1,766 3,312 16,078	11,535 2,550 4,330 18,415
		,	·	
NET OF REVENUES/APPROPRIATIONS - 60-131-OTHER PROGF  Dept 60-241-OTHER PROGRAMS - SCHOOLS DAY OUT  ESTIMATED REVENUES  CHARGE FOR SERVICE REVENUE	(7,880) 14,546	(6,079) 21,969	(10,799) 11,591	(12,115) 12,650
TOTAL ESTIMATED REVENUES	14,546	21,969	11,591	12,650
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES	8,712 1,626 626	13,089 1,406 2,867	12,448 1,400 1,478	12,896 1,056 1,202
TOTAL APPROPRIATIONS	10,964	17,362	15,326	15,154
NET OF REVENUES/APPROPRIATIONS - 60-241-OTHER PROGF	3,582	4,607	(3,735)	(2,504)
ESTIMATED REVENUES - FUND 02 APPROPRIATIONS - FUND 02 NET OF REVENUES/APPROPRIATIONS - FUND 02	96,857 134,135 (37,278)	84,248 146,183 (61,935)	84,783 148,957 (64,174)	83,860 159,268 (75,408)

#### PRINCIPAL RESPONSIBILITIES

<u>RECREATION FUND: TEEN PROGRAMS</u> — 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 (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Douglass Park Program Coordinator	1	1	0.10
Total	1)	1	0.10

Figure 7 Position counts for prior years have not been adjusted for FYE2018 allocation changes

#### 2016-17 ACCOMPLISHMENTS

# SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL OBJECTIVES:

 Develop additional low-cost or free programs. Status-Reintroduced Douglass Lions Spirit Team and Drum Corp. Hosted Double Dutch clinics.

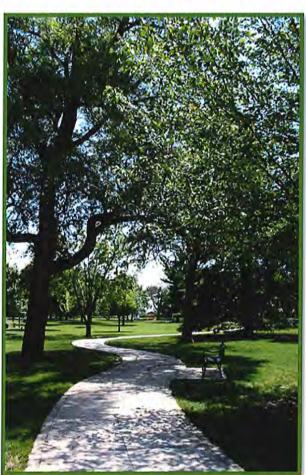
# SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS OBJECTIVES:

 Increase financial and in-kind support of outside groups and agencies to provide programs and events. Status-Implemented small successful fundraisers for Teens for field trips.

#### 2017-18 GOALS

# SG2 – 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.
- Continue to develop and implement marketing plans to encourage first-time opportunities and a spirit of discovery.
- 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.



# SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

# **OBJECTIVES:**

- · Offer more mid-afternoon activities
- · Reach out to residents for input on new programs for all ages.
- Research new opportunities and aging trends for programs and facilities for Teen population.

- Provide intergenerational programming.
- · Develop and promote health and wellness programs.

# SG4 - PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL OBJECTIVES:

- · 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

# Champaign Park District Budget Category Totals by Department

	Recreation Fund Department Summary - Teen Programs					
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
Estimated Revenues	11/11/11	4 100 100 1	OFTEN AND			
Charge for Service Revenue	\$632	\$938	\$1,398	\$1,680		
Special Receipts	1,000	0	0	1,000		
Total Estimated Revenues	\$1,632	\$938	\$1,398	\$2,680		
Appropriations				100		
Salaries and Wages	\$2,599	\$4,568	\$1,448	\$2,660		
Contractual	242	975	1,372	344		
Commodities/Supplies	76	1,137	90	300		
Total Appropriations	\$2,917	\$6,680	\$2,910	\$3,304		
Net of Revenues Over (Under) Appropriations	(\$1,285)	(5,742)	(1,512)	(\$624)		

### Concessions

## PRINCIPAL RESPONSIBILITIES

<u>Recreation Fund: Concessions</u> – covers the concession operations at Dodds Park, Zahnd Park and Sholem Aquatic Center. The sole revenue is from concessions sold.

As a way to enhance the customers experience, and to provide employees a way to electronically clock-in at the various concession facilities, phone and internet access was or is planned to be installed at the various locations. This added a monthly fee to the Dodds Park, Dodds Park Soccer, and Zahnd concession budgets for FYE2018 that did not occur in the past. In addition, by accepting credit cards at the concession locations, there is the potential for additional credit card fees that these budgets have not historically had. Both of these items added to the additional expenditures budgeted for FYE2018. The remaining staff costs are from part-time seasonal staff and limited to the months in which these facilities are open. The part-time hourly wages were increased 5.5% due to the rate changes approved for FYE2018.

## EMPLOYEES FUNDED BY CONCESSION - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Aquatics Coordinator (Allocation %)			.05
Adult Sports Coordinator (Allocation %)			.20
Total	And the second		.25

Figure 8 Position counts for prior years have not been adjusted for FYE2018 allocation changes

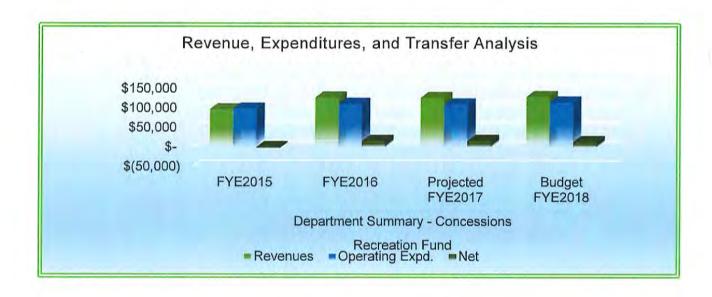
#### PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed
Revenue as a % of Direct Cost	97.51%	114,28%	116.15%	111.84%
Revenue is at least 100% of Direct Cost	No	YES	YES	YES

# Champaign Park District Budget Category Totals by Department

# Recreation Fund

	Department Summary - Concessions						
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018			
Estimated Revenues							
Merchandise/Concession Rev	\$96,964	\$127,609	\$126,829	\$129,525			
Total Estimated Revenues	\$96,964	\$127,609	\$126,829	\$129,525			
Appropriations							
Salaries and Wages	\$33,204	\$39,786	\$37,673	\$41,010			
Contractual	9,264	13,956	11,094	15,081			
Commodities/Supplies	55,608	57,521	60,277	56,057			
Utilities	1,387	423	1,326	3,665			
Total Appropriations	\$99,463	\$111,686	\$110,370	\$115,813			
Net of Revenues Over (Under)							
Appropriations	(\$2,499)	15,923	16,459	\$13,712			



ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 02 RECREATION				
Dept 69-024-CONCESSIONS - SHOLEM AQUATIC CENTER ESTIMATED REVENUES				
MERCHANDISE/CONCESSION REV	58,635	82,263	92,565	82 <b>,</b> 700
TOTAL ESTIMATED REVENUES	58,635	82,263	92,565	82,700
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL	22,489 4,794	21,643 6,588	15,924 7,563	19,600 7,393
COMMODITIES/SUPPLIES	27,659	30,747	42,476	38,075
TOTAL APPROPRIATIONS	54,942	58,978	65,963	65,068
NET OF REVENUES/APPROPRIATIONS - 69-024-CONCESSIONS	3,693	23,285	26,602	17,632
Dept 69-041-CONCESSIONS - YOUTH BASEBALL/ZAHND PA	ARK			
MERCHANDISE/CONCESSION REV	5,908	6,319	2,703	5,775
TOTAL ESTIMATED REVENUES	5,908	6,319	2,703	5,775
APPROPRIATIONS				
SALARIES AND WAGES	1,844	3,831	3,997	3,732
CONTRACTUAL	1,246	3,264	312	885
COMMODITIES/SUPPLIES UTILITIES	7,395	7,528	3,059	2,197 745
TOTAL APPROPRIATIONS	10,485	14,623	7,368	7,559
NET OF REVENUES/APPROPRIATIONS - 69-041-CONCESSIONS	(4,577)	(8,304)	(4,665)	(1,784)
Dept 69-080-CONCESSIONS - DODDS PARK ESTIMATED REVENUES MERCHANDISE/CONCESSION REV	32,293	34,566	29,636	34,750
TOTAL ESTIMATED REVENUES	32,293	34,566	29,636	34,750
APPROPRIATIONS	8,871	11,417	12,259	12,588
SALARIES AND WAGES CONTRACTUAL	3,014	3,551	2,692	5,113
COMMODITIES/SUPPLIES	20,144	15,948	11,907	12,190
UTILITIES	1,095	66	803	1,645
TOTAL APPROPRIATIONS	33,124	30,982	27,661	31,536
NET OF REVENUES/APPROPRIATIONS - 69-080-CONCESSIONS	(831)	3,584	1,975	3,214
Dept 69-088-CONCESSIONS - DODDS SOCCER COMPLEX ESTIMATED REVENUES				
MERCHANDISE/CONCESSION REV	128	4,461	1,925	6,300
TOTAL ESTIMATED REVENUES	128	4,461	1,925	6,300
APPROPRIATIONS SALARIES AND WAGES		2,895	5,493	5,090
CONTRACTUAL	210	553	527	1,690
COMMODITIES/SUPPLIES	410	3,298	2,835	3,595
UTILITIES	292	357	523	1,275
TOTAL APPROPRIATIONS	912	7,103	9,378	11,650
NET OF REVENUES/APPROPRIATIONS - 69-088-CONCESSIONS	(784)	(2,642)	(7,453)	(5,350)
ESTIMATED REVENUES - FUND 02	96,964	127,609	126,829	129,525
APPROPRIATIONS - FUND 02	99,463	111,686	110,370	115,813
NET OF REVENUES/APPROPRIATIONS - FUND 02	(2,499)	15,923	16,459	13,712

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## PRINCIPAL RESPONSIBILITIES

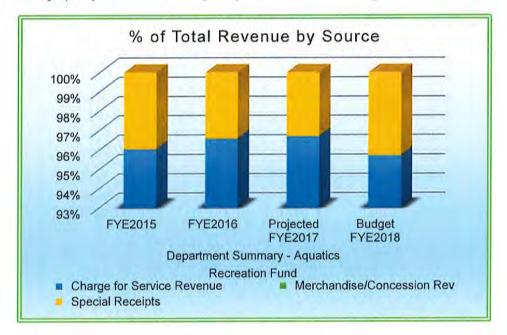


RECREATION FUND: AQUATICS — accounts for the activities at Sholem Aquatic Center. The Sholem Aquatic Center is a family waterpark run by the Park District. Opened in 2006, Sholem is home to two twisting body slides, a winding tube slide that exits into a lazy river, a lap lane area, zero depth entry, children's pool, plenty of play features, a full service concessions area, and grassy lawns with plenty of shaded seating. Sholem is proudly lifeguarded by our internationally award winning Ellis & Associates certified staff.

### EMPLOYEES FUNDED BY AQUATICS - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
<u>Fosition</u>	Actual	Actual	Proposed
Sports and Aquatics Manager	0	1	0
Aquatics Coordinator	0	0	0.80
Aquatics & Tennis Coordinator	1	1	0.25
Total	1	2	1.05

Figure 9 Position counts for prior years have not been adjusted for FYE2018 allocation changes



## 2016-17 ACCOMPLISHMENTS

# SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

- Create new fun and safe park amenities. Status- Received an 'exceeds' rating on 3 of 3 audits.
- Enhance the safety and security in each park and facility so all patrons feel safe. Status- Performed 75 successful rescues.

# SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

- Develop and promote health and wellness programs. Status- Implemented evening swim lessons.
- Reach out to residents for input on new programs for all ages. Status- Hosted over 72,000 visitors in our

100 day season. Implemented new program called River Walk

#### 2017-18 GOALS

# SG2 – 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.
- Continue to develop and implement a marketing plans to encourage first-time opportunities and a spirit of discovery.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.
- · Create first-time opportunities for employment at the District.

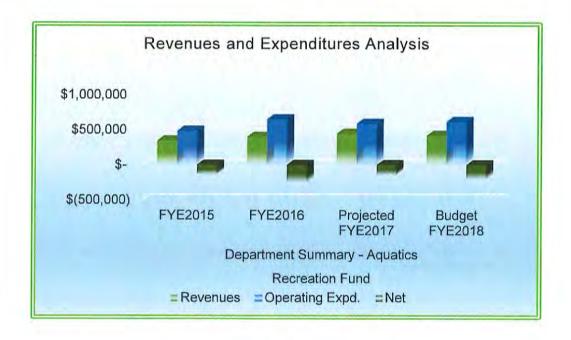
# SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

#### **OBJECTIVES:**

- Offer more adult swim nights
- · Reach out to residents for input on new programs for all ages.
- · Develop and promote health and wellness programs.

## PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017 Projected	FYE2018 Proposed
Operating Expenditures Per Attendee	\$9.36	\$9.32	\$8.10	\$8.00
Revenue as a % of Direct Cost	70.58%	61.03%	75.36%	67.36%
Pool Passes Sold	2,323	2,187	2,300	2,300
% Change in Pool Pass Revenue	n/a	-5.85%	5.17%	
Achieve Ellis & Associates International Aquatic Award	Yes	Yes	Yes	YES
Facility Attendance	51,145	69,121	72,000	73,000
Facebook Followers	2,372	3,432	3,800	3,900



# Champaign Park District Budget Category Totals by Department

# Recreation Fund

	Department Summary - Aquatics					
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018		
Estimated Revenues						
Charge for Service Revenue	\$324,625	\$379,775	\$425,086	\$394,367		
Merchandise/Concession Rev	0	0	0	100		
Special Receipts	13,384	13,464	14,548	17,675		
Total Estimated Revenues	\$338,009	\$393,239	\$439,634	\$412,142		
Appropriations						
Salaries and Wages	\$275,371	\$319,142	\$372,460	\$356,113		
Fringe Benefits	436	571	439	465		
Contractual	35,586	64,073	58,948	62,002		
Commodities/Supplies	53,746	62,050	68,405	66,611		
Utilities	82,018	73,990	83,104	90,161		
Routine/Periodic Maintenance	31,701	124,496	0	36,500		
Total Appropriations	\$478,858	\$644,322	\$583,356	\$611,852		
Net of Revenues Over (Under)	(\$140 840 <u>)</u>	(251.093)	(1/12/702)	<b>(\$100 710)</b>		
Appropriations	(\$140,849)	(251,083)	(143,722)	(\$199,710)		

FYE2017 marked the highest revenue year for the pool in the last several years. Staff approached the budget from a conservative approach and reduced revenues by 6.3%, which is still 4.8% more than actual revenues from two years ago. Staff have allocated resources to further promote pool passes and various activities throughout the 100-day season in an effort to boost the actual revenue.

FYE2018 budgeted expenditures are 4.9% more than prior year mostly due to an increase in utility expenditures, as well as planned maintenance of \$36,500 that did not occur in the prior year. This maintenance is to remove and install new floor coating in the concessions area as well as reseal the slide, which is planned for every other year.

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# Museum Fund

## Administration

#### PRINCIPAL RESPONSIBILITIES

<u>MUSEUM FUND: ADMINISTRATION</u> — 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.

<u>CULTURAL ARTS</u> — This division accounts for many of the cultural arts programs and activities of the Park 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.

<u>CULTURAL FACILITIES</u> — This covers the programs and activities at the Springer Cultural Center, Virginia Theatre and Children's Prairie Farm.

<u>SPECIAL ACTIVITIES/EVENTS</u> — This division accounts for the special activities and events the Park 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 ADMINISTRATION - POSITIONS AND NUMBERS (FT1 AND FT2)

Positions	FYE2016	FYE2017	FYE2018
Director of Recreation & Cultural Arts (50% in Rec)	0	.5	0.50
Director of Cultural Arts (New in 2014-15)	1	0	0
Cultural Arts Manager	0	0	0.30
Graphic Designer	0	0	0.30
Total	1	.5	1.10

#### 2017-18 GOALS

# SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE.

## **OBJECTIVES:**

- 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.

# SG2 – 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.
- Monitor most effective mediums to communicate offerings to the community.
- Field program and event suggestions to maintain viable programs and services to residents.
- Promote scholarship opportunities to participants.

# SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES.

#### **OBJECTIVES:**

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- 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.
- Develop and promote health and wellness programs.

# SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL. OBJECTIVES:

- Continue to monitor programs and services to better define core programs and services.
- 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.
- · Develop effective strategies to make programs more affordable.
- Develop additional low-cost or free programs.

# SG5 - 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, initiatives, 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 to build upon pilot 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

ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUSEUM				
Dept 01-001-ADMINISTRATION				
ESTIMATED REVENUES				
PROPERTY TAX REVENUE	1,261,746	1,311,817	1,343,656	1,412,240
INTEREST INCOME SPECIAL RECEIPTS	2,522	4,399	9,019 300	9,090
TOTAL ESTIMATED REVENUES	1,264,268	1,316,216	1,352,975	1,421,330
APPROPRIATIONS				
SALARIES AND WAGES	103,332	84,207	70,776	69,464
FRINGE BENEFITS	80,308	84,474	81,580	100,935
CONTRACTUAL	35 <b>,</b> 795	38,533	41,926	43,896
COMMODITIES/SUPPLIES	2,141	2,045	1,348	3,700
TRANSFERS TO OTHER FUNDS	94,392	40,372		285,900
TOTAL APPROPRIATIONS	315,968	249,631	195,630	503,895
NET OF REVENUES/APPROPRIATIONS - 01-001-ADMINISTRAT	948,300	1,066,585	1,157,345	917,435
ESTIMATED REVENUES - FUND 03	1,264,268	1,316,216	1,352,975	1,421,330
APPROPRIATIONS - FUND 03	315,968	249,631	195,630	503,895
NET OF REVENUES/APPROPRIATIONS - FUND 03	948,300	1,066,585	1,157,345	917,435

#### 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 (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Dance Arts Director	0	0	0.80
Program Manager (moved to Admin)	1	1	0
Receptionist	1	1	
Program Coordinator (Youth Theatre) – NEW FTII position in 2017 previously part-time	0	0.80	0.80
Cultural Arts Coordinator	1	1	0.82
Douglass Park Program Coordinator	1	0	0.10
Total	4	3.80	2.52

Figure 10 Position counts for prior years have not been adjusted for FYE2018 allocation changes

#### 2016-17 ACCOMPLISHMENTS

# SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

#### **OBJECTIVES:**

 Create events & programs that highlight different cultures. Status- Irish dance participant qualified and participated in Ireland at World Competitions.

# SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES OBJECTIVES:

 Track new programming and equipment trends. Status- Increased Dance program offerings: tap, hip hop and contemporary disciplines. Surpassed former and created new record sales for attendance at Youth Theatre performances. Increased enrollment in art based camp.

# SG5 - PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS OBJECTIVES:

- Evaluate current community partnerships and develop new partnerships. Status- Formed partnerships to assist with programming in community for specialized interest.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community. Status- Attracted new partners to do presentations in various programs.

#### 2017-18 GOALS

# SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE.

#### **OBJECTIVES:**

- 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.

## SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION ANC 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.
- Monitor most effective mediums to communicate offerings to the community.
- Field program and event suggestions to maintain viable programs and services to residents.
- Promote scholarship opportunities to participants.

# SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES. OBJECTIVES:

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- 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.
- Develop and promote health and wellness programs.

# SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL.

#### **OBJECTIVES:**

- Continue to monitor programs and services to better define core programs and services.
- 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.
- Develop effective strategies to make programs more affordable.
- Develop additional low-cost or free programs.

## SG5 – 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, initiatives, 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 to build upon pilot 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

ACCOUNT DESCRIPTION		2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
				ACTIVITI	
Fund: 03 MUSEUM Dept 15-014-CULTURAL ARTS - ESTIMATED REVENUES					
CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS		49	104	78 400	400 200
TOTAL ESTIMATED REVENUES		49	104	478	600
APPROPRIATIONS CONTRACTUAL		2,180	2,251	3,670	3,440
COMMODITIES/SUPPLIES TOTAL APPROPRIATIONS		2,229	2,353	157 3,827	3,840
	<u> </u>				
NET OF REVENUES/APPROPRIATIONS		(2,180)	(2,249)	(3,349)	(3,240)
Dept 15-015-CULTURAL ARTS - ESTIMATED REVENUES					
CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS		55,637 4,196	32,103 8,296	91,669 4,571	107,338 3,350
SPECIAL RECEIPTS	CONSTRUCTION OF THE PROPERTY O	8,786	9,598	7,634	11,795
TOTAL ESTIMATED REVENUES		68,619	49,997	103,874	122,483
APPROPRIATIONS SALARIES AND WAGES		34,631	32,730	36,500	43,302
CONTRACTUAL		25,092	23,048	23,803	45,516
COMMODITIES/SUPPLIES UTILITIES		9,847 179	9,567 1,406	12,080 2,429	9,815 2,640
TOTAL APPROPRIATIONS		69,749	66,751	74,812	101,273
NET OF REVENUES/APPROPRIATIONS	- 15-015-CULTURAL AF	(1,130)	(16,754)	29,062	21,210
Dept 15-031-CULTURAL ARTS - ESTIMATED REVENUES	TASTE OF CU				
CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS SPECIAL RECEIPTS		60,483 4,825 1,000	81,308 9,375	45,390 23,125	45,390 16,000
TOTAL ESTIMATED REVENUES		66,308	90,683	68,515	61,390
APPROPRIATIONS					
SALARIES AND WAGES CONTRACTUAL		10,924 62,602	10,606 69,870	10,237	11,618
COMMODITIES/SUPPLIES		5,779	13,216	85,485 14,825	72,801 16,363
TOTAL APPROPRIATIONS	**************************************	79,305	93,692	110,547	100,782
NET OF REVENUES/APPROPRIATIONS	- 15-031-CULTURAL AF	(12,997)	(3,009)	(42,032)	(39,392)
Dept 15-032-CULTURAL ARTS - ESTIMATED REVENUES	SUMMER CONCERTS				
CONTRIBUTIONS/SPONSORSHIPS	<b>D</b>	28	4,750		2,500
TOTAL ESTIMATED REVENUES		28	4,750		2,500
APPROPRIATIONS SALARIES AND WAGES		5,264	5,426	4,527	4,470
CONTRACTUAL		7,172	12,968	5,664	10,690
COMMODITIES/SUPPLIES TOTAL APPROPRIATIONS		12,436	3,352	52 10,243	1,100
NET OF REVENUES/APPROPRIATIONS		(12,408)	(16,996)	(10,243)	(13,760)
Dept 15-036-CULTURAL ARTS - ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE			632		1,000
CONTRIBUTIONS/SPONSORSHIPS		1 450		4 550	100
SPECIAL RECEIPTS TOTAL ESTIMATED REVENUES		1,468	556 1,188	1,572 1,572	1,300
		1,400	1,100	1,372	1,300
APPROPRIATIONS SALARIES AND WAGES			113	50	5,250

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUSF	EUM				
_	6-CULTURAL ARTS - ART EXHIBITION SERIES				
APPROPRIA CONTRACT		282	445	2,019	2,249
COMMODIT	TIES/SUPPLIES	752	1,232	1,927	2,538
TOTAL APPR	ROPRIATIONS	1,034	1,790	3,996	10,037
NET OF REVEN	UES/APPROPRIATIONS - 15-036-CULTURAL AF	434	(602)	(2,424)	(8,737)
-	3-CULTURAL ARTS - BALLET PROGRAMS				
_	O REVENUES OR SERVICE REVENUE	95,311	79,269	67,632	83,525
	MATED REVENUES	95,311	79,269	67,632	83,525
		,	,	- ,	•
APPROPRI <i>F</i> SALARIES	ATIONS AND WAGES	68,989	69,152	69,030	70,036
CONTRACT		8,790	2,532	2,357	4,105
	TIES/SUPPLIES	1,640	279	310	2,400
TOTAL APPR	OPRIATIONS	79,419	71,963	71,697	76,541
NET OF REVEN	UES/APPROPRIATIONS - 15-038-CULTURAL AF	15,892	7,306	(4,065)	6,984
Dept 15-067	-CULTURAL ARTS-FLANNEL FEST (FEST ARTS)				
	OREVENUES OR SERVICE REVENUE			228	925
	TIONS/SPONSORSHIPS			425	2,000
TOTAL ESTI	MATED REVENUES			653	2,925
APPROPRIA	TIONS				
CONTRACT				8,610	10,600
	IES/SUPPLIES			500	2,900
TOTAL APPR	OPRIATIONS			9,110	13,500
NET OF REVEN	UES/APPROPRIATIONS - 15-067-CULTURAL AF			(8,457)	(10,575)
Dept 15-068	-CULTURAL ARTS - SPECIAL EVENTS				
	OREVENUES	4 961	5,239	7,697	2,400
	OR SERVICE REVENUE TIONS/SPONSORSHIPS	4,861 1,067	5,239	1,091	2,400
TOTAL ESTI	MATED REVENUES	5,928	5,239	7,697	4,400
APPROPRIA	TIONS				
SALARIES	AND WAGES	5,019	29,115	43,684	48,028
FRINGE B		690	221	7.006	1,260
CONTRACT	UAL IES/SUPPLIES	10,162 2,149	9,423 2,762	7,086 2,021	10,193 2,750
TOTAL APPR	<del></del>	18,020	41,521	52,791	62,231
		(12,002)		(45,004)	/57 921)
	UES/APPROPRIATIONS - 15-068-CULTURAL AF	(12,092)	(36,282)	(45,094)	(57,831)
-	-CULTURAL ARTS - VIRGINIA THEATRE RENTA REVENUES	LS			
	OR SERVICE REVENUE	(440)	266,532	208,429	210,000
	ISE/CONCESSION REV	1,179	2,051	2,618	3,061
SPECIAL	RECEIPTS	153,676	40,468	14,708	14,800
TOTAL ESTI	MATED REVENUES	154,415	309,051	225,755	227,861
APPROPRIA		40.010	E4 050	07. 600	01 500
SALARIES CONTRACT	AND WAGES	42,040 16,356	74,053 83,132	87,622 84,580	81,739 84,075
	UAL IES/SUPPLIES	3,660	1,917	3,200	2,700
TOTAL APPR		62,056	159,102	175,402	168,514
NET OF DEVEN	UES/APPROPRIATIONS - 15-078-CULTURAL AF	92,359	149,949	50,353	59,347
MET OF KEARM	OBSTALLAUFALATIONS - IS-0/0-CUDIORAL AF	76,333	177,343	20,222	27,241

Pund: 03 MUSEUM   Dept. 15-140-CULTURAL ARTS - IRISH DANCE   September   Sep	ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Dept 15-140-CULTURAL ARTS - IRISE DANCE   ESTIMATED REVENUES   8,601	Fund: 03 MUSEUM				
CHARGE FOR SERVICE REVENUES   8,601   16,098   17,535   14,644	Dept 15-140-CULTURAL ARTS - IRISH	DANCE			
TOTAL ESTIMATED REVENUES		9 601	16 058	17 535	14 644
APPROPRIATIONS   1,679   2,071   2,265   2,665   3,4					
SALARIES AND NAGES		3,001	20,000	1.,000	-1,011
COMMODITIES/SUPPLIES		2,352	1,679	2,073	2,266
TOTAL APPROPRIATIONS   5,472   9,724   11,574   12,553		3,120	8,045	•	· ·
Dept 15-141-CULTURAL ARTS - DANCE PERFORMANCE   STIMATED REVENUES   STIMATED REVENUE		5 472	9 724		
Dept 15-141-CULTURAL ARTS - DANCE PERFORMANCE   ESTIMATED REVENUES   11,744   5,00   17,552   500   17,552   500   17,552   500   500   17,552   500   500   17,552   500		<u> </u>			
ESTIMATED REVENUES   11,744	NET OF REVENUES/APPROPRIATIONS - 15-1	140-CULTURAL AF 3,129	6,334	5,961	2,091
CHARGE FOR SERVICE REVENUE 11,744 8,745 4,209 17,552 CONTRIBUTIONS/SORGENIPS 3,190 821 620 2,180 SPECIAL RECEIPTS 3,190 821 620 2,180 TOTAL ESTIMATED REVENUES 14,934 10,066 4,829 19,732  APPROPRIATIONS SALARIES AND WAGES 10,628 7,574 9,390 20,427 CONTRACTUAL 4,224 4,818 2,284 10,340 COMMODITIES/SUPPLIES 3,961 2,805 3,220 4,535 TOTAL APPROPRIATIONS 18,813 15,197 14,894 35,305  NET OF REVENUES/APPROPRIATIONS - 15-141-CULTURAL AF (3,879) (5,131) (10,065) (15,570  Dept 15-143-CULTURAL ARTS - CULTURAL ARTS PROGRAM ESTIMATED REVENUES 1,500 20,016 21,130 15,065 SPECIAL RECEIPTS 1,500 20,016 21,130 15,065  APPROPRIATIONS 18,635 10,251 11,475 9,743 COMMODITIES/SUPPLIES 1,500 12,663 CONTRACTUAL 8,153 10,251 11,475 9,743 COMMODITIES/SUPPLIES 19,000 10,013 6,406 CONTRACTUAL 8,153 10,251 11,475 9,743 COMMODITIES/SUPPLIES 19,000 10,013 6,406  APPROPRIATIONS 20,394 23,956 23,138 23,556  NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF (4,499) (3,940) (2,008) (8,491)  Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS ESTIMATED REVENUES 10,000 10,013 6,406  APPROPRIATIONS 20,0394 23,956 23,138 23,556  NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF (4,499) (3,940) (2,008) (8,491)  Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS ESTIMATED REVENUES 10,013 6,406  APPROPRIATIONS 3,941 1,649 1,258 CHARGE FOR SERVICE REVENUE 10,013 6,406  APPROPRIATIONS 3,941 1,540 1,258 CONTRACTUAL 1,000 1,000 1,000  SECTIMATED REVENUES 2,000 1,500 1,000  SECTIMATED REVENUES 3,000 1,000 1,000  SE	<u>-</u>	PERFORMANCE			
CONTRIBUTIONS/SPONSORSHIPS SPECIAL RECEIPTS  3,190 821 620 2,180 SPECIAL RECEIPTS 3,190 821 10,066 4,829 19,732  APPROPRIATIONS SALARIES AND WAGES 10,628 7,574 9,390 20,427 CONTRACTUAL 4,224 4,818 2,284 10,340 COMMODITIES/SUPPLIES 3,961 2,865 SPECIAL RECEIPTS 1,500  APPROPRIATIONS SALARIES AND WAGES 14,835 TOTAL APPROPRIATIONS 15-141-CULTURAL AF ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE SPECIAL RECEIPTS 1,500  APPROPRIATIONS SALARIES AND WAGES 12,054 13,605 APPROPRIATIONS SALARIES AND WAGES 12,054 COMMODITIES/SUPPLIES 1,500  Dept 15-143-CULTURAL ARTS - CULTURAL ARTS PROGRAM ESTIMATED REVENUES CONTRACTUAL ESTIMATED REVENUES 1,500  APPROPRIATIONS SALARIES AND WAGES 12,054 COMMODITIES/SUPPLIES 1,500  DED 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS ESTIMATED REVENUES CIARGE FOR SERVICE REVENUE CIARGE FOR SERVICE REVENUE CIARGE FOR SERVICE REVENUE  CIARGE FOR SERVICE REVENUE  SALARIES AND WAGES 12,054 APPROPRIATIONS SALARIES AND WAGES 10,013 6,406 APPROPRIATIONS SALARIES AND WAGES CONTRACTURAL COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES CONTRACTURAL COMMODITIES/SUPPLIES CONTRACTURAL COMMODITIES/SUPPLIES CONTRACTURAL COMMODITIES/SUPPLIES CONTRACTURAL COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES CONTRACTURAL COMMODITIES/SUPPLIES CONTRACTURAL COMMODITIES/SUPPLI		11,744	8,745	4,209	17,552
APPROPRIATIONS SALAKES AND WAGES 10,628 7,574 9,390 20,427 CONTRACTUAL 4,224 4,818 2,284 10,340 COMMODITIES/SUPPLIES 3,961 2,805 3,220 4,535 TOTAL APPROPRIATIONS 18,813 15,197 14,894 35,302  NET OF REVENUES/APPROPRIATIONS - 15-141-CULTURAL AF (3,879) (5,131) (10,065) (15,570  Dept 15-143-CULTURAL ARTS - CULTURAL ARTS PROGRAM ESTIMATED REVENUES 1,500 CHARGE FOR SERVICE REVENUE 14,395 20,016 21,130 15,065 SPECIAL RECEIPTS 1,500 TOTAL ESTIMATED REVENUES 15,895 20,016 21,130 15,065 APPROPRIATIONS 15,895 20,016 21,130 15,065 CONTRACTUAL 8,133 10,251 11,475 9,743 COMMODITIES/SUPPLIES 1879 11,500 TOTAL PROPRIATIONS 12,054 13,606 11,500 12,663 CONTRACTUAL 8,133 10,251 11,475 9,743 COMMODITIES/SUPPLIES 1879 99 16,51 1,500 TOTAL APPROPRIATIONS 20,394 23,956 23,138 23,556 NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF (4,499) (3,940) (2,008) (8,491) Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE 10,013 6,406 TOTAL ESTIMATED REVENUES 10,013 6,406 CONTRACTUAL CHARGES 10,013 6,406 APPROPRIATIONS SALARIES AND WAGES 2,200 3,765 CONTRACTUAL CHARGE SCORES 10,001 6,406 APPROPRIATIONS SALARIES AND WAGES 2,200 3,765 CONTRACTUAL CHARGE SCORES 10,001 6,406 APPROPRIATIONS SESTIMATED REVENUES CHARGE FOR SERVICE REVENUE 10,013 6,406 CONTRACTUAL ARTS-OTHER DANCE PROGRAMS ESTIMATED REVENUES CONTRACTUAL CHARGE SCORES 1,649 525 950 1,900 CONTRACTUAL APPROPRIATIONS - 15-146-CULTURAL AF 6,100 1,500	CONTRIBUTIONS/SPONSORSHIPS	·	500	•	
APPROPRIATIONS SALARIES AND WAGES SALARIES AND WAGES COMMADITIES/SUPPLIES 3,961 2,005 3,961 2,005 3,220 4,535 TOTAL APPROPRIATIONS 18,813 15,197 14,894 35,302 NET OF REVENUES/APPROPRIATIONS - 15-141-CULTURAL AF ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE  APPROPRIATIONS SALARIES AND WAGES COMMADITIES/SUPPLIES 1,500  APPROPRIATIONS SALARIES AND WAGES COMMADITIES/SUPPLIES 15,995 20,016 21,130 15,065 20,016 21,130 15,065 3PCTAL APPROPRIATIONS SALARIES AND WAGES COMMADITIES/SUPPLIES 15,895 20,016 21,130 15,065 3PCTAL RECEIPTS 1,500 3PCTAL APPROPRIATIONS SALARIES AND WAGES 12,054 13,606 11,500 12,663 CONTRACTUAL 8,153 10,251 11,475 9,743 COMMODITIES/SUPPLIES 1877 99 163 1,150 TOTAL APPROPRIATIONS  NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF CHARGE FOR SERVICE REVENUE  CHARGE FOR SERVICE REVENUE  CHARGE FOR SERVICE REVENUE  CHARGE FOR SERVICE REVENUE  SALARIES AND WAGES COMMADITIES/SUPPLIES 10,013 6,406 TOTAL ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE  COMMODITIES/SUPPLIES  COMMODITIES/					
SAIARIES AND WAGES		14,934	10,066	4,829	19,732
COMTRACTUAL ( 4,224 4,818 2,284 10,340 COMMODITIES/SUPPLIES 3,961 2,805 3,220 4,535 TOTAL APPROPRIATIONS 18,813 15,197 14,894 35,302 NET OF REVENUES/APPROPRIATIONS - 15-141-CULTURAL AF (3,879) (5,131) (10,065) (15,570 NET OF REVENUES/APPROPRIATIONS - 15-141-CULTURAL AF (3,879) (5,131) (10,065) (15,570 NET OF REVENUES APPROPRIATIONS - 15-141-CULTURAL ARTS PROGRAM ESTIMATED REVENUES		10 628	7 574	9 390	20 427
TOTAL APPROPRIATIONS   18,813   15,197   14,894   35,302		4,224			•
NET OF REVENUES/APPROPRIATIONS - 15-141-CULTURAL AFT SPROGRAM   ESTIMATED REVENUES   CHARGE FOR SERVICE REVENUE   14,395   20,016   21,130   15,065   SPECIAL RECEIPTS   1,500     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500     1,5065     1,500   1,500     1,500     1,500     1,500     1,500     1,500     1,500   1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500     1,500   1,500     1,500     1,500     1,500     1,500     1,500     1,500   1,500     1,500	·				
Dept 15-143-CULTURAL ARTS - CULTURAL ARTS PROGRAM   ESTIMATED REVENUES   14,395   20,016   21,130   15,065	TOTAL APPROPRIATIONS	18,813	15,197	14,894	35,302
ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE SPECIAL RECEIPTS 1,500  TOTAL ESTIMATED REVENUES 1,500  APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES 1,500  TOTAL APPROPRIATIONS  ESTIMATED REVENUES  APPROPRIATIONS SALARIES AND WAGES 1,054 13,606 11,500 12,663 12,395 12,	NET OF REVENUES/APPROPRIATIONS - 15-1	141-CULTURAL AF (3,879)	(5,131)	(10,065)	(15,570
CHARGE FOR SERVICE REVENUE 14,395 20,016 21,130 15,065 SPECIAL RECEIPTS 1,500 2  TOTAL ESTIMATED REVENUES 15,895 20,016 21,130 15,065 APPROPRIATIONS SALARIES AND WAGES 12,054 13,606 11,500 12,663 CONTRACTUAL 8,153 10,251 11,475 9,743 COMMODITIES/SUPPLIES 187 99 163 1,150 TOTAL APPROPRIATIONS 20,394 23,956 23,138 23,556 NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF (4,499) (3,940) (2,008) (8,491) Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE 10,013 6,406 TOTAL ESTIMATED REVENUES 10,013 6,406 COMMODITIES/SUPPLIES 2,200 3,765 CONTRACTUAL 1,649 1,258 COMMODITIES/SUPPLIES 2,200 3,765 CONTRACTUAL 2,1649 1,258 COMMODITIES/SUPPLIES 2,200 3,765 CONTRACTUAL 3,1649 1,258 COMMODITIES/SUPPLIES 3,200 525 950 1,900 CONTRIBUTIONS - 15-146-CULTURAL AF 6,102 1,033 Dept 15-170-CULTURAL ARTS - CU DAYS ESTIMATED REVENUES 2,200 1,500 1,000 SPECIAL RECEIPTS 1,000 525 9,500 1,000 SPECIAL RECEIPTS 1,000 525 2,450 2,900 APPROPRIATIONS 3,201 5,300 4,962 CONTRIBUTIONS/SPONSORSHIPS 2,00 525 2,450 2,900 APPROPRIATIONS 3,201 5,300 4,962 CONTRIBUTIONS 5,201 5,000 5,201 5,000 4,962 CONTRIBUTIONS 5,201 5,000 5,201 5,0	Dept 15-143-CULTURAL ARTS - CULTU	RAL ARTS PROGRAM			
SPECIAL RECEIPTS		44.005			4- 4
TOTAL ESTIMATED REVENUES   15,895   20,016   21,130   15,065			20,016	21,130	15,065
SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES R167 COMMODITIES/SUPPLIES R17 COMMODITIES/SUPPLIES R187 COMMODITIES/SUPPLIES R187 RET OF REVENUES/APPROPRIATIONS RET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF  ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES COMMODITIES/APPROPRIATIONS RET OF REVENUES/APPROPRIATIONS RET OF REVENUES COMMODITIES/APPROPRIATIONS RET OF REVENUES/APPROPRIATIONS RET OF REVENUES CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS RET OF REVENUES CHARGE FOR SERVICE REVENUE RET OF REVENUES CONTRIBUTIONS/SPONSORSHIPS RET OF REVENUES CONTRIBUTIONS/SPONSORSHIPS RET OF REVENUES RE			20,016	21,130	15,065
SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES R167 COMMODITIES/SUPPLIES R17 COMMODITIES/SUPPLIES R187 COMMODITIES/SUPPLIES R187 RET OF REVENUES/APPROPRIATIONS RET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF  ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES COMMODITIES/SUPPLIES COMMODITIES/APPROPRIATIONS RET OF REVENUES/APPROPRIATIONS RET OF REVENUES COMMODITIES/APPROPRIATIONS RET OF REVENUES/APPROPRIATIONS RET OF REVENUES CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS RET OF REVENUES CHARGE FOR SERVICE REVENUE RET OF REVENUES CONTRIBUTIONS/SPONSORSHIPS RET OF REVENUES CONTRIBUTIONS/SPONSORSHIPS RET OF REVENUES RE	APPROPRIATIONS				
COMMODITIES/SUPPLIES   187   99   163   1,150				11,500	
TOTAL APPROPRIATIONS   20,394   23,956   23,138   23,556     NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF   (4,499)   (3,940)   (2,008)   (8,491)     Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS   ESTIMATED REVENUES   10,013   6,406     ESTIMATED REVENUES   10,013   6,406     TOTAL ESTIMATED REVENUES   2,200   3,765     COMTRACTUAL   1,649   1,258     COMMODITIES/SUPPLIES   62   350     TOTAL APPROPRIATIONS   3,911   5,373     NET OF REVENUES/APPROPRIATIONS - 15-146-CULTURAL AF   6,102   1,033     Dept 15-170-CULTURAL ARTS - CU DAYS   ESTIMATED REVENUES   200   1,500     COMTRIBUTIONS/SPONSORSHIPS   200   525   950   1,900     SPECIAL RECEIPTS   1,000   525   2,450   2,900     APPROPRIATIONS   2,480   525   2,450   2,900     APPROPRIATIONS   3,263   6,803   5,300   4,962     CONTRACTUAL   2,589   10,602   8,558   11,964     CONTRACTUAL   12,589   10,					
NET OF REVENUES/APPROPRIATIONS - 15-143-CULTURAL AF					
Dept 15-146-CULTURAL ARTS-OTHER DANCE PROGRAMS   ESTIMATED REVENUES   10,013   6,406     TOTAL ESTIMATED REVENUES   10,013   6,406     APPROPRIATIONS					
CHARGE FOR SERVICE REVENUES   10,013   6,406	NET OF REVENUES/APPROPRIATIONS - 15-1	143-CULTURAL AF (4,499)	(3,940)	(2,008)	(8,491)
CHARGE FOR SERVICE REVENUES   10,013   6,406	-	ANCE PROGRAMS			
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES COMMO				10,013	6,406
SALARIES AND WAGES   2,200   3,765   CONTRACTUAL   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,649   1,258   1,260   1	TOTAL ESTIMATED REVENUES			10,013	6,406
CONTRACTUAL   1,649   1,258   2   350	APPROPRIATIONS				
COMMODITIES/SUPPLIES					
NET OF REVENUES/APPROPRIATIONS - 15-146-CULTURAL AF       6,102       1,033         Dept 15-170-CULTURAL ARTS - CU DAYS       ESTIMATED REVENUES       CHARGE FOR SERVICE REVENUE       1,280       525       950       1,900         CONTRIBUTIONS/SPONSORSHIPS       200       1,500       1,000         TOTAL ESTIMATED REVENUES       2,480       525       2,450       2,900         APPROPRIATIONS       SALARIES AND WAGES       8,263       6,803       5,300       4,962         CONTRACTUAL       12,589       10,602       8,558       11,964					
Dept 15-170-CULTURAL ARTS - CU DAYS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS SPECIAL RECEIPTS 1,000  TOTAL ESTIMATED REVENUES 2,480 525 2,450 2,900  APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL 8,263 8,263 6,803 5,300 4,962 CONTRACTUAL 12,589 10,602 8,558 11,964				3,911	
Dept 15-170-CULTURAL ARTS - CU DAYS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS SPECIAL RECEIPTS 1,000  TOTAL ESTIMATED REVENUES 2,480 525 2,450 2,900  APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL 8,263 8,263 6,803 5,300 4,962 CONTRACTUAL 12,589 10,602 8,558 11,964	NET OF DEVENUES /ADDODDTATIONS - 15-1	46-CHI THDAL AF		6 102	1 022
ESTIMATED REVENUES  CHARGE FOR SERVICE REVENUE  CONTRIBUTIONS/SPONSORSHIPS SPECIAL RECEIPTS  TOTAL ESTIMATED REVENUES  APPROPRIATIONS  SALARIES AND WAGES  CONTRACTUAL  1,280  200 1,500 1,000 1,000  2,480 525 2,450 2,900  4,962 6,803 5,300 4,962 CONTRACTUAL 12,589 10,602 8,558 11,964				0,102	1,033
CHARGE FOR SERVICE REVENUE       1,280       525       950       1,900         CONTRIBUTIONS/SPONSORSHIPS       200       1,500       1,000         SPECIAL RECEIPTS       1,000       200       2,480       525       2,450       2,900         APPROPRIATIONS         SALARIES AND WAGES       8,263       6,803       5,300       4,962         CONTRACTUAL       12,589       10,602       8,558       11,964	-	YS			
SPECIAL RECEIPTS         1,000           TOTAL ESTIMATED REVENUES         2,480         525         2,450         2,900           APPROPRIATIONS         SALARIES AND WAGES         8,263         6,803         5,300         4,962           CONTRACTUAL         12,589         10,602         8,558         11,964		1,280	525	950	1,900
TOTAL ESTIMATED REVENUES 2,480 525 2,450 2,900  APPROPRIATIONS SALARIES AND WAGES 8,263 6,803 5,300 4,962 CONTRACTUAL 12,589 10,602 8,558 11,964				1,500	1,000
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL  8,263 6,803 5,300 4,962 12,589 10,602 8,558 11,964		· · · · · · · · · · · · · · · · · · ·	525	2.450	2,900
SALARIES AND WAGES       8,263       6,803       5,300       4,962         CONTRACTUAL       12,589       10,602       8,558       11,964		2,100	323	2,450	~,500
CONTRACTUAL 12,589 10,602 8,558 11,964		8,263	6,803	5,300	4,962
COMMODITIES/SUPPLIES 711 493 1,552 1,196	CONTRACTUAL	12,589	10,602	8,558	11,964
	COMMODITIES/SUPPLIES	711	493	1,552	1,196

ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUSEUM	***************************************			
Dept 15-170-CULTURAL ARTS - CU DAYS APPROPRIATIONS				
TOTAL APPROPRIATIONS	21,563	17,898	15,410	18,122
NET OF REVENUES/APPROPRIATIONS - 15-170-CULTURAL AF	(19,083)	(17, 373)	(12,960)	(15,222)
Dept 15-172-CULTURAL ARTS - DADDY DAUGHTER DANCE ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE	12,658	12,250	12,936	28,020
TOTAL ESTIMATED REVENUES	12,658	12,250	12,936	28,020
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES	915 9,343 986	2,567 8,863 1,043	1,895 13,282 1,564	3,000 16,445 2,232
TOTAL APPROPRIATIONS	11,244	12,473	16,741	21,677
NET OF REVENUES/APPROPRIATIONS - 15-172-CULTURAL AF	1,414	(223)	(3,805)	6,343
Dept 15-173-CULTURAL ARTS - EGG HUNTS ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE	2,190	2,349		1,750
TOTAL ESTIMATED REVENUES	2,190	2,349		1,750
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES	458 158 1,887	2,428 345 2,994	1,895 49 2,286	3,000 250 2,810
TOTAL APPROPRIATIONS	2,503	5,767	4,230	6,060
NET OF REVENUES/APPROPRIATIONS - 15-173-CULTURAL AF	(313)	(3,418)	(4,230)	(4,310)
Dept 15-174-CULTURAL ARTS - HALLOWEEN FUNFEST ESTIMATED REVENUES CONTRIBUTIONS/SPONSORSHIPS	60	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
TOTAL ESTIMATED REVENUES	60			
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES TOTAL APPROPRIATIONS	572 336 1,592 2,500	1,283 340 1,888 3,511	947 1,100 2,363 4,410	1,602 1,125 2,750 5,477
NET OF REVENUES/APPROPRIATIONS - 15-174-CULTURAL AF	(2,440)	(3,511)	(4,410)	(5,477)
Dept 15-177-CULTURAL ARTS - STREETFEST (MUSIC FEST ESTIMATED REVENUES  CHARGE FOR SERVICE REVENUE	Γ)	8,728		
CONTRIBUTIONS/SPONSORSHIPS	27,750	16,200	14,256	10,000
TOTAL ESTIMATED REVENUES	27,750	24,928	14,256	10,000
APPROPRIATIONS SALARIES AND WAGES CONTRACTUAL COMMODITIES/SUPPLIES	5,061 36,059 771	4,687 51,065 4,852	2,829 11,832 189	3,861 19,400 600
TOTAL APPROPRIATIONS	41,891	60,604	14,850	23,861
NET OF REVENUES/APPROPRIATIONS - 15-177-CULTURAL AF	(14,141)	(35,676)	(594)	(13,861)
ESTIMATED REVENUES - FUND 03 PROPRIATIONS - FUND 03 T OF REVENUES/APPROPRIATIONS - FUND 03	476,694 448,628 28,066	626,473 608,048 18,425	559,325 621,583 (62,258)	605,501 704,959 (99,458)

# Special Events

#### PRINCIPAL RESPONSIBILITIES

#### MUSEUM FUND: SPECIAL EVENTS -

Special Events produces community-wide special events and manages the Park 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 (FT1 AND FT2)

Positions	FYE2016	FYE2017	FYE2018
Special Events Manager	1	1	1
Special Events /Volunteer Coordinator (vacant as of 4/30/17)	0	1	1
Total	1	2	2

## 2016-17 ACCOMPLISHMENTS

# SG5 – PROVIDE OPPORTUNITIES TO CREATE COMMUNITY CONNECTIONS IN OUR PARKS, RECREATION, AND CULTURAL ARTS OBJECTIVES:

- Develop new family-focused special events or activities that bring residents together. Status- Implemented new event called Flannel Fest and replaced Candy Cane Hunt with new event, Holiday in Whoville.
- Involve community members and agencies in our programs and events. Status- Increased revenue generated for Daddy Daughter and Mom Prom Dances by taking photos in house. Reintroduced Zombie Run. Increased vendor participation in Taste of C-U.

#### 2017-18 GOALS

## SG1 – 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.
- Enhance the safety and security at events 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.

## SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION ANC 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.
- Monitor most effective mediums to communicate offerings to the community.

 Field program and event suggestions to maintain viable programs and services to residents.

# SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES. OBJECTIVES:

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- 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.
- Develop and promote health and wellness programs.

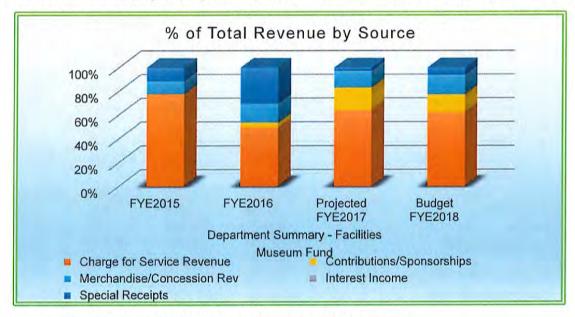
# SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL.

#### **OBJECTIVES:**

 Develop opportunities to increase non-tax-based revenues by increasing s sponsorships, grants, and donations.

#### 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 FACILITIES - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Cultural Arts Coordinator			0.18
SCC Facility Coordinator	1	1	1.00
Building Service Worker	1	1	1.00
Total	2	2	2.18

#### 2017-18 GOALS

# SG1 – 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.

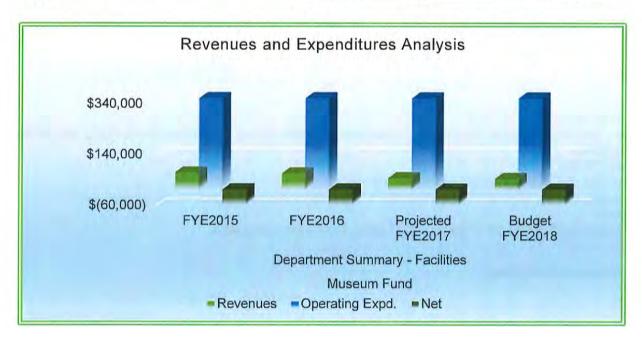
### PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017	. <u>L</u> . Harriet British.
			Projected	Proposed
# of Visits @ Prairie Farm	18,000	20,600	22,000	22,000
# of Visits @ Springer Cultural Center	31,941	33,969	35,000	35,000

# Champaign Park District Budget Category Totals by Department

Museum Fund

	Department Summary - Facilities			
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018
Estimated Revenues				
Charge for Service Revenue	\$51,866	\$31,205	\$28,246	\$26,150
Contributions/Sponsorships	0	2,500	8,575	6,400
Merchandise/Concession Rev	7,201	9,846	6,016	6,738
Interest Income	0	102	161	162
Special Receipts	7,734	19,333	1,330	2,750
Total Estimated Revenues	\$66,801	\$62,986	\$44,328	\$42,200
Appropriations			7302 740	
Salaries and Wages	\$348,953	\$315,528	\$361,508	\$406,493
Fringe Benefits	1,324	1,404	1,303	2,100
Contractual	100,937	169,240	137,380	145,077
Commodities/Supplies	55,434	66,567	47,250	65,890
Utilities	104,889	106,619	117,369	124,209
Routine/Periodic Maintenance	12,300	0	0	47,000
Total Appropriations	\$623,837	\$659,358	\$664,810	\$790,769
Net of Revenues Over (Under) Appropriations	(\$557,036)	(596,372)	(620,482)	(\$748,569)



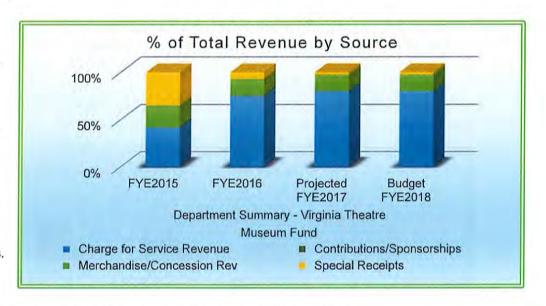
ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUSEUM				
Dept 30-019-FACILITIES - POTTERY/CLAY STUDIO				
ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE	13,674	21,855	18,715	17,388
SPECIAL RECEIPTS	2,054	1,122	830	2,000
TOTAL ESTIMATED REVENUES	15,728	22,977	19,545	19,388
APPROPRIATIONS				
SALARIES AND WAGES	19,255	21,636	17,524	18,540
CONTRACTUAL COMMODITIES/SUPPLIES	325 4,420	358 5,721	20 2,226	760 6,500
TOTAL APPROPRIATIONS	24,000	27,715	19,770	25,800
NET OF REVENUES/APPROPRIATIONS - 30-019-FACILITIES	(8,272)	(4,738)	(225)	(6,412)
Dept 30-030-FACILITIES - SPRINGER CULTURAL CENT	'ER			
ESTIMATED REVENUES				
SPECIAL RECEIPTS	5,680	17,430	500	750
TOTAL ESTIMATED REVENUES	5,680	17,430	500	750
APPROPRIATIONS				
SALARIES AND WAGES FRINGE BENEFITS	103,699 294	113,528 844	116,370 826	129,762 840
CONTRACTUAL	22,055	26,202	21,102	28,028
COMMODITIES/SUPPLIES	16,408	13,834	12,794	24,900
UTILITIES ROUTINE/PERIODIC MAINTENANCE	37,010 12,300	35,066	38,396	40,646
TOTAL APPROPRIATIONS	191,766	189,474	189,488	224,176
NET OF REVENUES/APPROPRIATIONS - 30-030-FACILITIES	(186,086)	(172,044)	(188,988)	(223, 426)
	(100,000)	(1/2/011)	(100) 300)	(223) 120)
Dept 30-078-FACILITIES - VIRGINIA THEATRE ESTIMATED REVENUES				
CHARGE FOR SERVICE REVENUE	31,656	(21)	30	
CONTRIBUTIONS/SPONSORSHIPS		2,500	1,950	6 500
MERCHANDISE/CONCESSION REV INTEREST INCOME	7,026	9,621 102	5,816 161	6,538 162
SPECIAL RECEIPTS		781	101	102
TOTAL ESTIMATED REVENUES	38,682	12,983	7,957	6,700
APPROPRIATIONS				
SALARIES AND WAGES	185,742	140,638	183,281	212,027
FRINGE BENEFITS	1,030	560	477	1,260
CONTRACTUAL COMMODITIES/SUPPLIES	64,249 16,744	132,359 26,979	106,690 15,252	106,687 15,210
UTILITIES	56,237	59,523	64,059	68,318
ROUTINE/PERIODIC MAINTENANCE				12,000
TOTAL APPROPRIATIONS	324,002	360,059	369 <b>,</b> 759	415,502
NET OF REVENUES/APPROPRIATIONS - 30-078-FACILITIES	(285,320)	(347,076)	(361,802)	(408,802)
Dept 30-095-FACILITIES - PRAIRIE FARM				
ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE	6,536	9,371	9,501	8,762
CONTRIBUTIONS/SPONSORSHIPS	0,550	5,571	6,625	6,400
MERCHANDISE/CONCESSION REV	175	225	200	200
TOTAL ESTIMATED REVENUES	6,711	9,596	16,326	15,362
APPROPRIATIONS				
SALARIES AND WAGES	40,257	39,726	44,333	46,164
CONTRACTUAL COMMODITIES/SUPPLIES	14,308 17,862	10,321 20,033	9,568 16,978	10,302 19,280
UTILITIES	11,642	12,030	14,914	15,245
ROUTINE/PERIODIC MAINTENANCE	,			35,000
TOTAL APPROPRIATIONS	84,069	82,110	85,793	125,991
-				

ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUSEUM Dept 30-095-FACILITIES - PRAIRIE FARM NET OF REVENUES/APPROPRIATIONS - 30-095-FA	CILITIES (77,358)	(72,514)	(69,467)	(110,629)
ESTIMATED REVENUES - FUND 03 APPROPRIATIONS - FUND 03 NET OF REVENUES/APPROPRIATIONS - FUND 03	66,801 623,837 (557,036)	62,986 659,358 (596,372)	44,328 664,810 (620,482)	42,200 791,469 (749,269)

## 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 VIRGINIA THEATRE - POSITIONS AND NUMBERS (FT1 AND FT2)

Positions	FYE2016	FYE2017	FYE2018
Director of Virginia Theatre	1	1	1
VT Front of House Coordinator	1	1	1
Virginia Theatre Coordinator FT2	0	1	0
VT Sales & Public Relations Manager	0	0	1
VT Box Office Manager	1	1	1
VT Technical Manager	1	1	1
Total	4	5	5

## 2016-17 GOALS

# SG1 – 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.

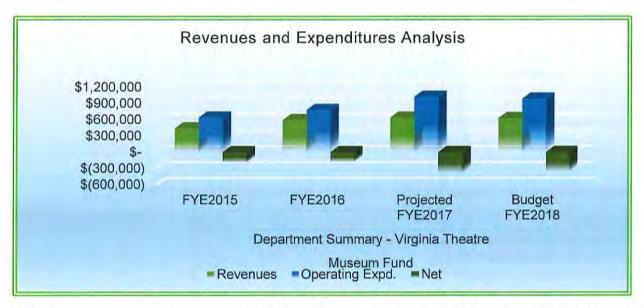
# SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

## **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.

#### PERFORMANCE INDICATORS

	FYE2015	FYE2016	FYE2017	FYE2018
	1112013	1 1 1 2 0 1 0	Projected	Proposed
Revenue as a % of Direct Costs	68.77%	75.89%	62.03%	63.34%
Restoration Fees Collected from Ticket Sales	\$54,916	\$57,935	\$59,000	\$59,000
Number of Tickets Sold	42,855	49,646	50,000	50,000
Number of Subscriptions Sold	105	174	200	200
VT Facebook Followers	4,030	5,877	6,300	6.300



FYE2018 revenues are just under prior year actual just to be conservative. Not all of the performances have been secured and there are generally shows added throughout the year however the prior year was the highest revenue the VT has received in the last three years. Estimate is still more than the prior two years.

FYE2018 total expenditures are also down 3.44% less to coincide with the decline in revenues. The largest Salaries and wages increased 5.97% as a combination of 2.5% increase for full-time staff plus the compounded effect of a year-end adjustment for one staff. The part-time rates increased an estimated 5.5% as well as part of the annual part-time and seasonal wage adjustments to attract and maintain returning seasonal employees. Utilities increased based on the new electric contract increase. All in all, staff approached this conservatively for FYE2018.

# Champaign Park District Budget Category Totals by Department

# Museum Fund

	Department Summary - Virginia Theatre				
	FYE2015	FYE2016	Projected FYE2017	Budget FYE2018	
Estimated Revenues					
Charge for Service Revenue	\$183,190	\$444,419	\$507,829	\$499,000	
Contributions/Sponsorships	0	2,500	2,200	0	
Merchandise/Concession Rev	103,397	102,922	111,634	112,799	
Interest Income	0	102	161	162	
Special Receipts	153,676	41,249	14,708	14,800	
Total Estimated Revenues	\$440,263	\$591,192	\$636,532	\$626,761	
Appropriations					
Salaries and Wages	\$296,765	\$275,229	\$355,727	\$376,967	
Fringe Benefits	1,030	560	477	1,260	
Contractual	231,854	385,529	552,107	479,282	
Commodities/Supplies	54,350	57,848	53,823	53,050	
Utilities	56,237	59,523	64,059	68,318	
Routine/Periodic Maintenance	0	0	0	12,000	
Total Appropriations	\$640,236	\$778,689	\$1,026,193	\$990,877	
Net of Revenues Over (Under)					
Appropriations	(\$199,973)	(187,497)	(389,661)	(\$364,116)	

ACCOUNT DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUSEUM	· · · · · · · · · · · · · · · · · · ·			
Dept 15-078-CULTURAL ARTS - VIRGINI	A THEATRE RENTALS			
ESTIMATED REVENUES CHARGE FOR SERVICE REVENUE	(440)	266,532	208,429	210,000
MERCHANDISE/CONCESSION REV	1,179	2,051	2,618	3,061
SPECIAL RECEIPTS	153,676	40,468	14,708	14,800
TOTAL ESTIMATED REVENUES	154,415	309,051	225,755	227,861
APPROPRIATIONS				
SALARIES AND WAGES	42,040	74,053	87,622	81,739 84,075
CONTRACTUAL COMMODITIES/SUPPLIES	16,356 3,660	83,132 1,917	84,580 3,200	2,700
TOTAL APPROPRIATIONS	62,056	159,102	175,402	168,514
NET OF REVENUES/APPROPRIATIONS - 15-078		149,949	50,353	59,347
Dept 30-078-FACILITIES - VIRGINIA T		113,313	30,333	337317
ESTIMATED REVENUES	HEATKE			
CHARGE FOR SERVICE REVENUE	31,656	(21)	30	
CONTRIBUTIONS/SPONSORSHIPS MERCHANDISE/CONCESSION REV	7,026	2,500 9,621	1,950 5,816	6,538
INTEREST INCOME	7,020	102	161	162
SPECIAL RECEIPTS		781		
TOTAL ESTIMATED REVENUES	38,682	12,983	7,957	6,700
APPROPRIATIONS	4.05 . 740	140.000	102 001	010 000
SALARIES AND WAGES FRINGE BENEFITS	185,742 1,030	140,638 560	183,281 477	212,027 1,260
CONTRACTUAL	64,249	132,359	106,690	106,687
COMMODITIES/SUPPLIES	16,744	26,979	15,252	15,210
UTILITIES ROUTINE/PERIODIC MAINTENANCE	56,237	59,523	64,059	68,318 12,000
TOTAL APPROPRIATIONS	324,002	360,059	369,759	415,502
NET OF REVENUES/APPROPRIATIONS - 30-078	3-FACILITIES (285,320)	(347,076)	(361,802)	(408,802)
Dept 60-078-VT - VIRGINIA THEATRE F	ILMS			
CHARGE FOR SERVICE REVENUE CONTRIBUTIONS/SPONSORSHIPS	40,847	28,499	27,549 250	29,000
TOTAL ESTIMATED REVENUES	40,847	28,499	27,799	29,000
APPROPRIATIONS	·	•		
SALARIES AND WAGES	9,692	10,468	10,472	11,053
CONTRACTUAL	33,546	24,427	25,162	25,050
COMMODITIES/SUPPLIES	160	203	20	
TOTAL APPROPRIATIONS	43,398	35,098	35,654	36,103
NET OF REVENUES/APPROPRIATIONS - 60-078	3-VT - VIRGIN (2,551)	(6,599)	(7,855)	(7,103)
Dept 68-078-VT - HOUSE EVENTS				
ESTIMATED REVENUES	100 000	140 202	271 021	260 000
CHARGE FOR SERVICE REVENUE TOTAL ESTIMATED REVENUES	109,908	148,302	271,821	260,000
	,	,	,	,
APPROPRIATIONS SALARIES AND WAGES	38,523	30,812	50,045	48,092
CONTRACTUAL	108,414	135,905	320,779	250,070
COMMODITIES/SUPPLIES	4,802	3,580	3,766	3,640
TOTAL APPROPRIATIONS	151,739	170,297	374,590	301,802
NET OF REVENUES/APPROPRIATIONS - 68-078	3-VT - HOUSE (41,831)	(21,995)	(102,769)	(41,802)
Dept 69-078-CONCESSIONS - VIRGINIA ESTIMATED REVENUES	THEATRE			
CHARGE FOR SERVICE REVENUE MERCHANDISE/CONCESSION REV	1,219 95,192	1,107 91,250	103,200	103,200
THE TOTAL PORT OF THE PROPERTY	33, 132	31,230	_55,250	_00,200

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUSEU Dept 69-078- ESTIMATED	CONCESSIONS - VIRGINIA THEATRE				
TOTAL ESTIMA	ATED REVENUES	96,411	92,357	103,200	103,200
APPROPRIAT SALARIES A CONTRACTUA COMMODITIA	AND WAGES	20,768 9,289 28,984	19,258 9,706 25,169	24,307 14,896 31,585	24,056 13,400 31,500
TOTAL APPROI	PRIATIONS	59,041	54,133	70,788	68,956
NET OF REVENUE	ES/APPROPRIATIONS - 69-078-CONCESSIONS	37,370	38,224	32,412	34,244
ESTIMATED REVENU APPROPRIATIONS - NET OF REVENUES	<del>-</del>	440,263 640,236 (199,973)	591,192 778,689 (187,497)	636,532 1,026,193 (389,661)	626,761 990,877 (364,116)

# Afterschool/Day Camp/Preschool

## PRINCIPAL RESPONSIBILITIES

<u>Museum Fund: Afterschool/Day Camp – Preschool Program</u> – The Museum Fund includes preschool activities such as Busy Bees and Creative Kids day camps.

## EMPLOYEES FUNDED BY MUSEUM - POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016	FYE2017	FYE2018
Preschool Director	0.75	0.75	0.75
Total	0.75	0.75	0.75

#### 2016-17 ACCOMPLISHMENTS

# SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES OBJECTIVES:

• Encourage staff to focus on first-time participants. Status- Increased enrollment to Art Smart Kids

#### 2017-18 GOALS

## SG1 – 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.
- · Create events and programs that highlight different cultures.

# SG2 – 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

	FYE2015	FYE2016	FYE2017	FYE2018
FIEZOIS	1 1 1 2 0 1 0		Projected	Proposed
Revenue as a % of Direct Cost	108.88%	148.30%	140.17%	109.38%
Revenue is at least 100% of Direct Costs	Yes	Yes	Yes	Yes

ACCOUNT	DESCRIPTION	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 BUDGET BUDGET
Fund: 03 MUS	EUM				
Dept 50-03	3-AFTERSCHOOL/DAYCAMP-ART SMART KIDS D REVENUES				
	FOR SERVICE REVENUE	13,527	9,513	13,829	13,618
TOTAL EST	IMATED REVENUES	13,527	9,513	13,829	13,618
APPROPRI	ATIONS				
	S AND WAGES	12,256	3,974	6,800	7,950
CONTRACT	TUAL	150	55		425
COMMODI	TIES/SUPPLIES	199	123	708	930
TOTAL APPI	ROPRIATIONS	12,605	4,152	7,508	9,305
NET OF REVEN	NUES/APPROPRIATIONS - 50-033-AFTERSCHOOL	922	5,361	6,321	4,313
_	4-AFTERSCHOOL/DAYCAMP-CREATIVE KIDS				
	D REVENUES				T0 500
CHARGE I	FOR SERVICE REVENUE	33,206	57,421	76,107	70,620
TOTAL EST	IMATED REVENUES	33,206	57,421	76,107	70,620
APPROPRIA	ATIONS				
SALARIES	S AND WAGES	26,744	34,339	48,251	56,445
CONTRACT		2,551	4,952	6,226	7,912
COMMODIT	TIES/SUPPLIES	1,023	1,669	2,176	2,270
TOTAL APPR	ROPRIATIONS	30,318	40,960	56,653	66,627
NET OF REVEN	NUES/APPROPRIATIONS - 50-034-AFTERSCHOOL	2,888	16,461	19,454	3,993
TIMATED REVE	ENUES - FUND 03	46,733	66,934	89,936	84,238
.PPROPRIATIONS	S - FUND 03	42,923	45,112	64,161	75,932
NET OF REVENUE	ES/APPROPRIATIONS - FUND 03	3,810	21,822	25 <b>,</b> 775	8,306

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# SUPPLEMENTAL INFORMATION

# Park District Profile

ORGANIZATION DATE Organized in 1911, the Park 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 Park District is located in East Central Illinois.

BOUNDARIES The boundaries of the Park District are nearly coterminous with the City of

Champaign and encompass approximately 25 square miles.

POPULATION The Park District's population per the 2010 census is 81,055, and currently

estimated as of July 2015 at 86,096. The Park District also serves the University of

Illinois population and the City of Urbana.

Assessed Value The equalized assed valuation (EAV) for real estate located within Park District

boundaries estimated for 2016 is 1,676,268,824.

Tax Rate The property tax rate for 2016 payable in 2017 is estimated to be 0.7149 per \$100

of EAV.

CURRENT BUDGET The Park District's total budget for FYE2018 is \$19,864,806 (including transfers).

The fiscal year begins May 1 and ends April 30.

PARK RESOURCES The Park District maintains 61 parks comprised of community parks, neighborhood

parks, mini parks and 14 walking/bike trails totaling more than 691 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 Park 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.

STAFF The Park District has an appointed executive director responsible for the

administration of the Park District. The Park District employs 72 full-time staff, 9 full-time staff (between 30-37 hours/week) and more than 700 part-time seasonal

and temporary workers.

AFFILIATIONS The Park 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 Park District, won the Gold Medal for its classification in 2000.

The Park District earned the Distinguished Agency Award and designation in 1999 and was re-certified in 2006 and 2011 and is planning to recertify in 2017.

The Park District has received the Certificate of Achievement for Excellence in Financial Reporting for twenty-one consecutive years (1995-2016). The Park District also received the Distinguished Budget Presentation Award for FYE2017, which marks the tenth consecutive year.

For the past several years, the Park 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 706 Kenwood Road Champaign, IL 61821 Phone: 217-398-2550 Fax: 217-355-8421

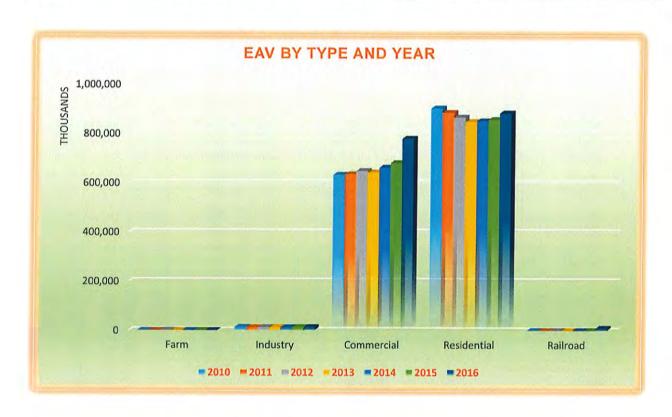
Website: www.champaignparks.com

#### SOCIAL MEDIA:

<b>S</b>	Twitter	https://twitter.com/champark
P	Pinterest	https://www.pinterest.com/champark/
f	Facebook	https://www.facebook.com/ChampaignParkDist
0	Instagram	https://instagram.com/champaignparkdist/
<b>&gt;</b>	YouTube	https://www.youtube.com/user/ChampaignParkDist

**Assessed Valuation Comparisons** 

	RY 2011	RY 2012	RY 2013	RY 2014	RY 2015	RY 2016
Farm	557,110	1,576,320	592,580	695,500	740,150	763,690
Industrial	12,351,850	12,924,540	12,557,450	12,646,840	12,791,620	13,103,690
Commercial	634,668,004	647,959,504	641,997,792	661,533,102	680,053,846	778,470,399
Residential	885,062,912	865,874,392	847,650,152	851,408,122	856,759,228	882,988,622
Railroad	907,361	928,108	920,989	905,966	992,773	942,423
TOTAL	1,553,547,237	1,529,262,864	1,503,718,963	1,527,189,530	1,551,337,617	1,676,268,824



#### TAX RATES, LEVIES, AND COLLECTIONS

Historical	Tax EAV.	Rates, and	Collections
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	Assessed		Taxes
Year	Valuation	Tax Rate	Collected
1996	637,893,624	0.6540	4,215,018
1997	675,224,045	0.6419	4,316,625
1998	704,527,520	0.6349	4,458,594
1999	738,490,572	0.6263	4,672,833
2000	804,839,227	0.6395	5,203,752
2001	863,909,695	0.6627	5,766,874
2002	918,220,166	0.6754	6,244,301
2003	974,471,183	0.6843	6,707,950
2004	1,031,948,826	0.6782	6,981,975
2005	1,191,143,418	0.6597	8,039,809
2006	1,325,034,312	0.6414	8,662,150
2007	1,453,398,642	0.6190	8,996,538
2008	1,547,895,455	0.6157	9,530,392
2009	1,545,794,493	0.6300	9,738,505
2010	1,550,079,751	0.6529	10,120,470
2011	1,533,547,237	0.6789	10,411,252
2012	1,529,262,864	0.7088	10,839,415
2013	1,503,718,963	0.7645	11,495,931
2014	1,527,189,530	0.7264	11,063,851
2015	1,551,337,617	0.7443	11,531,605
2016	1,676,268,824	0.7149	

Comment	M T	av Da	to Detail

	Culterit Teal Tax Nate Detail						
Fund	Rate	Assessed Valuation	Tax Extension	Rate Limit			
General	0.3345	1,676,268,824	\$5,607,119	0.3500			
Bond Amortization	0.0665	1,676,268,824	1,114,719				
IMRF	0.0194	1,676,268,824	325,196				
Police	0.0013	1,676,268,824	21,791	0.0250			
Audit	0.0012	1,676,268,824	20,115	0.0050			
Liability Insurance	0.0192	1,676,268,824	321,844				
Social Security	0.0209	1,676,268,824	350,340				
Museum	0.0851	1,676,268,824	1,426,504	0.1500			
Recreation	0.1224	1,676,268,824	2,051,753	0.3700			
Paving and Lighting	0.0050	1,676,268,824	83,813	0.0050			
Special Recreation	0.0394	1,676,268,824	660,450	0.0400			
Total	0.7149	1,676,268,824	11,983,644				
Urbana Park District Special F	Recreation Tax	Levy	218,740				
Total Estimated Taxes			\$12,202,384	0.1			

Department/ Division	Job Title	Number of positions in 2017	Approximate Dates of Employment	Proposed 2017 Hourly Pay Rate	Proposed 2017 Pay Rate Cap
Aquatics					
	Lifeguard Assistant	6	Mar – Sept*	\$11.00	\$13.00
	Supervisor	-	·		
	Swim Lesson Supervisor	1	May – Sept	\$11.00	\$13.00
	Assistant Swim Lesson Supervisor	3	May – Sept	\$10.00	\$12.00
	Lifeguard I	90	May – Sept	\$9.25	\$11.25
	Lifeguard II	15	May – Sept	\$9.50	\$11.50
	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 & Concessions Supervisor Customer Service and	1	Mar – Sept*	\$11.00	\$13.00
	Concessions Assistant	5	April-Sept*	\$10.00	\$12.00
A41-1-43	Supervisor Customer Service and Conessions Worker	35	May – Sept	Minimum Wage	\$10.75
Athletics				Minimum	
	Youth Sports Instructor	20	Ongoing	Wage	\$10.25
	Sports Site Supervisor	8	Ongoing	\$9.50	\$11.50
	Sports Site Director	2	Ongoing	\$11.00	\$11.00
Day Camps					
	Director	6	May – Aug	\$11.25	\$13.25
	Assistant Director	9	May – Aug	\$10.00	\$12.00
	Day Camp Leader II	10	May – Aug	\$9.75	<b>\$11.7</b> 5
	Day Camp Leader	70	May – Aug	\$9.50	\$11.50
	Bus Driver	1	May-Aug	\$20.00	\$22.00
Youth Theatre					
	Assistant Director	1	Ongoing	\$10.00	\$11.00
	Choreographer	1	Ongoing	\$9.25	\$11.25
	Music Director	1	Ongoing	\$10.00	\$11.00
Special Events					
0	Special Events Assistant	1	May – Aug	\$10.00	\$12.00
Operations	el well	40		¢0.00	444.00
	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

Department/ Division	Job Title	Number of positions in 2017	Approximate Dates of Employment	2017 Hourly Pay Rate	2017 Pay Rate Cap
Prarie Farms	Director	1	April – Sept	\$10.50	\$12.50
	Assistant Director – animal care	2	April – Sept	\$9.50	\$11.50
	Assistant Director – children's programming	1	April – Sept	\$9.50	\$11.50
	Leader	10	May – Sept	\$9.00	\$11.00
Special Events					
	Special Events Assistant	1	May-Aug	\$10.00	\$10.00
	Driver (Showmobile/Bus)	2	Mar – Nov	\$20.00	\$20.00
CUSR					
	Program Director	4	May - Aug	\$12.00	\$14.00
	Inclusion Supervisor	1	May - Aug	\$14.00	\$16.00
	Camp Leader	30	May - Aug	\$9.50 or	\$13.50
				\$11.50	
				w/Teaching	
	COACO COACO	25	Assn. Vac.	Certificate	
	Inclusion Assistant	25	May – Aug	\$9.50 or \$10.00	\$14.00
				w/Teaching	
				Certificate	
	Sports and Community	10	May – Aug	\$9.50 or	\$13.50
	Programs Leader			\$10.00	
				w/Teaching	
	Banker B. C. C. C. C. C.	STATES OF	Acres de la companya	Certificate	Contract of the Life

<sup>\*\*</sup>CUSR Driver incentive: Each employee that drives will receive \$1 extra per hour while they are driving

#### Sports Officials

#### 2017 Pay Rates

Youth Soccer Official	30	April – May	UNLICENSED	
		Sept-Oct	\$20/game	
			LICENSED	
			\$30/game	
			UNLICENSED	
			\$40/game	
Youth Softball Official	10	May - July		
			LICENSED	
			\$50/game	
Youth Hoops Official	20	Jan - March	UNLICENSED	
routh ribops official	20	auti iviai cii	Cross Court: \$30/game	
			Full Court: \$20/game	
			LICENSED	
			Cross Court: \$35/game	
			Full Court: \$30/game	

#### **Sports Officials**

#### 2017 Pay Rates

Adult Softball Official	25	April - Oct	UNLICENSED	_
Addit Softball Official	4.3	April Oct	\$20(1 umpire)/game	
			\$15(2 umpire)/game	
			LICENSED	
			\$25(1 umpire)/game	
			\$20(2 umpire)/game	
			UNLICENSED	
			\$22/game	
Adult Basketball Official	6	Nov - March		
			LICENSED	
			\$32/game	
Adult Volleyball Official	8	Sept - April		
		7 19 11	UNLICENSED	
and a second tentral			\$45/game	
Adult Soccer –Head	25	Sept - April		
Official		2.6K 7.5W	LICENSED	
			\$55/game	
			UNLICENSED	
Colored Statement Statements			\$30/game	
Adult Soccer – Assistant	20	Sept - April		
Official			LICENSED	
			\$40/game	

Department/ Division	Job Title	2017 Hourly Pay Rate	2017 Pay Rate Cap	
PART TIME POS	SITIONS			
Afterschool				
	Afterschool Program Director	\$11.00	\$13.00	
	Afterschool Assistant Director	\$10.00	\$12.00	
	Afterschool Instructor	\$9.50	\$11.50	
Cultural Arts				
	Dance Instructors	\$10.00	\$25.00	
	Special Interest Instructor	s Paid on a per	class basis, a percentage of class	fees
Facilities				
	<b>Building Openers</b>	\$10.00	\$13.00	
	Receptionist	\$10.00	\$13.00	
	<b>Building Service Workers</b>	\$10.00	\$13.00	
	Recreation Leaders/Site Supervisors	\$9.00	\$12,00	
Marketing				
	Graphic Artist (formerly Marketing Assistant)	\$12.00	\$15.00	
	Bus Driver	\$20.00	\$22.00	

Department/	Job Title	2017 Hourly	D-2 7 R R V R R C C P C
Division		Pay Rate	Rate Cap
Operations			
	Horticulture Worker 1	\$11.00	\$13.00
	Horticulture Worker 2	\$12.00	\$14.00
	Natural Areas Worker 1	\$11.00	\$13.00
	Natural Areas Worker 2	\$12.00	\$14.00
	Operations Worker 1	\$11.00	\$13.00
	Operations Worker 2	\$12.00	\$14.00
Preschool			
	Preschool Instructor	\$10.00	\$13.00
Virginia Theatre	Concessions Worker	Minimum Wage	\$10.00
	Box Office Receptionist	\$10.00	\$13.00
	Stage Hands	Bargaining Ap	greement
Seniors Programs	s Senior Recreation Leader	\$9.50	\$12.00
Sports	Sports Assignor	\$3/game for y	outh and adult soccer outh and adult basketball or youth and adult softball or youth and
	Group Fitness Instructor	\$15.00	\$25.00
	Birthday Party Coordinator	\$9.00	\$11.00
	Tennis Instructors	\$10.00	\$20.00

Seasonal positions do not exceed six months (1000 hours) duration for any single employee.

The minimum wage changes for 2017 are being discussed in Illinois legislature, it may increase during the year.

And the current minimum wage is \$7.75 for individuals under 18.

#### Champaign Park District Salary Classification FY17-18

POSITION CLASSIFICATION	FY15-16 STARTING WAGE RANGE	FY15-16 WAGE MAXIMUM	FY16-17 STARTING WAGE RANGE	FY17-18 PROPOSED INCREASE OF 2.5% TO WAGE MAXIMUM
CL	ASSIFICATION I			
Building Service Worker Grounds Worker I Maintenance Worker I Horticulture Worker I Receptionist I Dance Arts Director *PT Special Projects Worker I Sports Field Worker I	\$12.24/hour (\$25,459) TO \$14.69/hour (\$30,555)	\$18.91/hour (\$39,335)	\$12.24/hour (\$25,459) TO \$14.69/hour (\$30,555)	\$19.38/hour (\$40,318)
Trash/Recycling Worker - *PT	ASSIFICATION II			
Accounting Assistant - *PT Accounting Clerk Administrative Assistant Administrative Coordinator Aquatics and Tennis Coordinator 3 ox 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	\$13.04/hour (\$27,123) TO \$15.39/hour (\$32,011)	\$20.15/hour (\$41,906)	\$13.04/hour (\$27,123) TO \$15.39/hour (\$32,011)	\$21.17/hour (\$44,026)
CLA	SSIFICATION III			
Accounts Payable Coordinator Adult Sports Coordinator Building Service Worker Supervisor Cultural Arts Coordinator Douglass Park Program Coordinator Horticulture Specialist Human Resouces Coordinator Facility Coordinator Fabricator *PT Graphic Designer	\$15.80/hour (\$32,864) TO \$18.96/hour (\$39,436)	(\$50.775)	\$15.80/hour (\$32,864) TO \$18.96/hour (\$39,436)	\$25.65/hour (\$53,343)

#### Champaign Park District Salary Classification FY17-18

	Salary Cit	assification FY:	17-10	
Grounds Specialist  Natural Areas Coordinator  Park Planner I  Preschool Programs Supervisor  Special Project Specialist  Sports and Aquatics Coordinator  Trade Specialist/HVAC  Trade Specialist/Mechanic  Trade Specialist/Electrical  Trade Specialist/Pools  VT Front-of-House Coordinator				
CLA:	SSIFICATION IV			•
Aquatics and Tennis Manager Cultural Arts Manager Douglass Park Manager LRC Facility Manager Operations/Horticulture Specialist II Park Planner II Risk Manager Special Events/Volunteer Manager Technical Manager - VT Tennis Professional	\$17.77/hour (\$36,961) TO \$21.32/hour (\$44,346)	\$27.46/hour (\$57,117)	\$17.77/hour (\$36,961) TO \$21.32/hour (\$44,346)	\$28.85/hour (\$60,016)
CLA:	SSIFICATION V			
Assistant to the Executive Director Maintenance/Grounds Supervisor Horticulture Supervisor Head Tennis Professional Development Director Park Planner and Landscape Architect Special Projects Supervisor	\$20.30/hour (\$42,224) TO \$24.36/hour (\$50,669)	\$31.36/hour (\$65,236)	\$20.30/hour (\$42,224) TO \$24.36/hour (\$50,669)	\$32.95/hour (\$68,544)
DEPARTMENT DIRECTO	ORS AND ASSISTANT DIRECTOR	S		
	Market	Market	Market	Market

#### Statistical Information1

TOTAL POPULATION (7-1-15, v2015)	86,096
POPULATION BREAKDOWN	
RACE AND HISPANIC ORIGIN	
White, not Hispanic	64.80%
Black or African American	15.60%
Asian	10.60%
American Indian & Alaska Native	0.30%
Native Hawaiian & Other Pacific Islander	0.10%
Two or more races	3,00%
Hispanic or Latino	6.30%
AGE AND SEX	
Male	50.90%
Female	49.10%
Persons under 18	17.30%
Persons 65 and over	7.60%
Persons under 5	5.4%
INCOME AND POVERTY	
Persons below Poverty Level, (2011-2015) Median Household Income, (2011-2015)	28.20% (3.3% increase from prior year) \$42,094 (increase of \$23 from prior year)

#### **EDUCATION**

High School graduate or higher, % of persons age 25+ 95.0% Bachelor's degree or higher, % of persons age 25+ 51.4%

#### PRINCIPAL TAXPAYERS<sup>2</sup>

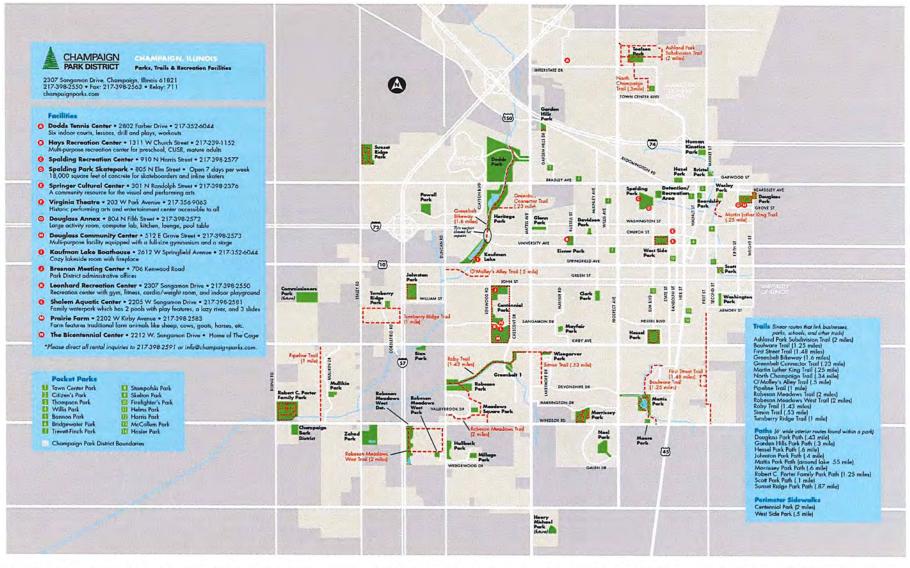
TAXPAYER	TYPE OF BUSINESS	% of EAV
TOTAL ASSESSED VALUATION	such a ship have a such as far all and	
Champaign Market Place LLC	Retail (Shopping Center)	1.39%
Campus Property Management	Housing	1.10%
Bankier Family	Developer	0.77%
Shapland Realty LLC	Developer	0.61%
Regency Consolidated	Developer	0.55%
Dan Hamelburg	Developer	0.43%
Baytowne Apartments, LLC	Housing	0.48%
Edward Rose Development Co.	Developer	0.43%
Pickus Companies	Developer	0.41%
Christie Management Co.	Healthcare	0.39%

Source: U.S. Census Bureau Quick Facts report for City of Champaign, Illinois located www.census.gov
 Source: Champaign County Treasurer, Champaign, Illinois

#### Employer and Employment Information<sup>3</sup>

MAJOR PARK DISTRICT AND AREA EMPLOYERS	Business or Product	# OF EMPLOYEES
University of Illinois	Post-Secondary Education	14,133
Carle Clinic Association & Carle Foundation Hospital	Healthcare	5.757
Community Unit School District No. 4	Education	1,629
Kraft Foods	Food Product Manufacturing	1,150
Parkland Community College District No. 505	Post-Secondary Education	725
Christie Clinic Association	Health Care	834
Hobbico	Toys	495
Busey Bank	Banking	464
City of Champaign	Government	461
EMPLOYMENT BY INDUSTRY	PERCENT	
Education, Health and Social Services	41.00%	
Entertainment, Recreation, Accommodation and Food Services	11.70%	
Retail and Wholesale Trade	10.20%	
Professional, Management and Administrative	9.20%	
Manufacturing	6.10%	
Finance, Insurance, Real Estate, Public Administration	5.70%	
Communications and Information	2.70%	
Construction	1.70%	
Other	11.70%	
EMPLOYMENT BY OCCUPATION		
Management and Professional	46,40%	
Sales and Office Occupations	21.60%	
Service Occupations	19.60%	
Product, Transportation and Material Moving	8.90%	
Natural Resources Construction Maintenance	3.50%	

<sup>&</sup>lt;sup>3</sup> Source: Economic Development Corporation and Bureau of Labor Statistics



The Champaign Park District connects residents to a vibrant community of people and opportunities. Our mission is to enhance our community's quality of life through positive experiences in parks, recreation, and cultural arts.

The Champaign Park District is a special district of local government with its own financial and legal responsibilities. It is governed by five elected residents of Champaign who give their services to the community. Residents are invited to attend and are welcome to make suggestions or comments to improve programs or facilities.

The Champaign Park District's 61 parks total over 700 acres. Thirteen facilities are available for a wide variety of recreational opportunities.

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#### ORDINANCE #620

#### BUDGET AND APPROPRIATION ORDINANCE For Fiscal Year 2018

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 2017, AND ENDING ON THE THIRTIETH DAY (30TH) OF APRIL 2018

### 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 26<sup>th</sup> day of July 2017 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, 2017 and ending April 30, 2018 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 2017 and ending the thirtieth (30th) day of April 2018.

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, 2017 and ending April 30, 2018 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2017 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 \$17,020,720.
- (b) An estimate of the cash expected to be received during the fiscal from all sources is \$19,221,792.
- (c) An estimate of the expenditures and transfers contemplated for the fiscal year is \$19,864,806.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$16,377,706.

(e) An estimate of the amount of taxes to be received during the fiscal year is \$11,983,644.

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.

[SEAL]	CHAMPAIGN PARK DISTRICT
	By Craig W. Hays, Board President
ATTEST:	

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, 2017 and ending April 30, 2018 as adopted by the Board of Park Commissioners at its properly convened meeting to be held on the 26<sup>th</sup> of July 2017, as appears from the official records of the Champaign Park District in my care and custody.

Cindy Harvey, Board Secretary

# Champaign Park District Ordinance No. 620 Budget & Appropriations Totals by Fund May 1, 2017 through April 30, 2018

		20	17-18
	E. S. B. L. W.	FINAL	THE STREET WATER TO STREET
FUND	DESCRIPTION	BUDGET	APPROPRIATIONS
01	General	\$5,602,250	\$6,067,354
02	Recreation	3,457,540	3,710,570
03	Museum	2,495,308	2,709,100
04	Liability Insurance	377,026	406,170
06	IMRF Fund	312,051	343,260
80	Audit Fund	19,500	21,450
09	Paving And Lighting Fund	592,000	605,850
11	Activity And Affiliates Fund	9,462	10,410
12	Special Donations Fund	53,434	59,850
14	Social Security Fund	412,854	454,140
15	Special Recreation Fund	1,510,498	1,589,080
16	Capital Improvements Fund	2,261,875	2,307,110
19	Police Protection	18,000	20,000
21	Bond Amortization Fund	1,104,421	1,126,510
22	Bond Proceeds Fund	1,137,387	1,154,150
24	Land Acquisition Fund	400,000	440,000
27	Human Kinetics Park Development Fund	101,200	110,000
APPRO	PRIATIONS - ALL FUNDS	\$19,864,806	\$21,135,004

2017-18 APPROPRIATIONS

		FINAL	
ACCOUNT	DESCRIPTION	BUDGET	
Fund 01 - GE	NERAL		
SALARIES AI	ND WAGES		
70001	Executive Director	130,175	132,800
70101	Department Head	445,121	454,000
70301	Office Staff/Support	326,557	333,100
70501	Managers/Supervisors	297,446	303,400
70601	Operations Staff	856,714	873,800
70901	Building Service Worker	29,804	30,400
71001	Program/Facility Dir.	45,781	46,700
80303	Pt Office Staff/Support	41,775	46,000
80903	Pt Building Service Worker	594	700
82703	Pt Seasonal Staff	292,710	322,000
	AND WAGES	2,466,677	2,542,900
FRINGE BEN	FEITS		
53132	Dental Insurance	13,401	14,700
53133	Medical Health Insurance	297,355	327,100
53134	Life Insurance	6,606	7,300
53137	Employee Assistance Program	1,490	1,600
83003	Allowances/Reimbursements	51,687	56,900
FRINGE BEI		370,539	407,600
CONTRACTU	IAI		
54201	Postage And Mailing	4,400	4,840
54202	Printing And Duplicating	11,650	12,820
54204	Staff Meetings	2,750	3,030
54205	Legal Publications/Notices	5,560	6,120
54206	Advertising/Publicity	24,926	27,420
54207	Staff Training	14,750	16,230
54208	Memberships, Dues And Fees	19,977	21,970
54209	Conference And Travel	25,140	27,650
54210	Board Expense	12,485	13,730
54212	Attorney Fees	125,000	137,500
54214	Architect And Engineering Fees	61,240	67,360
54215	Professional Fees	133,565	146,920
54234	Landfill Fees	28,625	31,490
54236	Auto Allowance	400	440
54240	Office Equipment Repairs	150	170
54241	Vehicle Repair	16,450	18,100
54242	Equipment Repair	7,350	8,090
54245	Building Repair	19,300	21,230
54250	Equipment Rental	10,800	11,880
54253	Pest Control	1,210	1,330
54254	Service Contracts	40,170	44,190
54255	License And Fees	13,675	15,040
54260	Service Contracts - Facilities	7,652	8,420
54261	Service Contracts - Facilities Service Contracts - Grounds	47,100	51,810

2017-18 APPROPRIATIONS FINAL ACCOUNT DESCRIPTION BUDGET 54263 Contractual Mowing 137,280 151,010 54264 Cell Phone Expense 5,400 5,940 54265 Subscriptions 1,250 1,380 21,350 54270 Personnel Costs 19,410 54275 Health And Wellness 4,200 4,620 54280 Other Contractual Services 37,330 41,060 54281 Contractual Personnel 100 110 54282 Intern Stipend 2,700 2,970 54285 Contractual Entertainment 500 550 54291 Park And Recreation Excellence 1,865 2,050 59412 Property/Sales Tax 300 330 59414 Credit Card Fees 1,300 1,430 CONTRACTUAL 845,960 930,580 COMMODITIES/SUPPLIES 55301 Office Supplies 15,910 17,500 55302 **Envelopes And Stationary** 1,900 2,090 55303 **Duplicating Supplies** 2,300 2,530 55304 Checks And Bank Supplies 1,500 1,650 55305 Photographic Supplies 885 970 55307 **Books And Manuscripts** 625 690 55308 First Aid/Medical Supplies 5.000 5,500 55309 Safety Supplies 6,900 7,590 Staff Uniforms 55315 18,800 20,680 55316 Participant Uniforms 3,000 3,300 55320 **Building Maintenance Supplies** 30,300 33,330 55321 Landscape Supplies 32,200 35,420 55322 Cleaning /Janitorial Supplies 6,907 7,600 55323 Playground Maintenance Supplies 8,000 8,800 55324 Prescribed Burn Supplies 1,500 1,650 25,300 55325 Equipment And Tools 23,000 55326 Shop Equipment And Supplies 8,000 8,800 55327 Vehicle/Equipment Repair Parts 42,400 46,640 55328 Amenity Maintenance Supplies 9,000 9,900 55329 Office/ Equipment Value <\$10000 23,000 25,300 55330 Gas, Fuel, Grease And Oil 62,500 68,750 55331 Chemicals 21,200 23,320 **Paints** 55332 1,400 1,540 55333 Plant Materials 129,280 142,210 55348 Flowers And Cards 500 550 55349 Plagues, Awards And Prizes 8.150 8.970 55350 Recreation/Program Supplies 4,750 5,230 55352 Fish Restocking 2,000 2,200 55354 Food Supplies 1,950 2,150 COMMODITIES/SUPPLIES 520,160 472,857

	May 1, 2017 tillought A		APPROPRIATIONS
ACCOUNT	DESCRIPTION	BUDGET	
UTILITIES			
56230	Sanitary Fees And Charges	14,400	15,840
56231	Gas And Electricity	45,566	50,120
56232	Water	63,200	69,520
56233	Telecomm Expense	28,651	31,520
UTILITIES		151,817	167,000
ROUTINE/PE	RIODIC MAINTENANCE		
58001	Periodic Maintenance	114,500	116,790
58002	Routine Maintenance	121,200	123,624
ROUTINE/P	ERIODIC MAINTENANCE	235,700	240,414
TRANSFERS	TO OTHER FUNDS		
59409	Transfers To Other Funds	1,058,700	1,058,700
TRANSFER	S TO OTHER FUNDS	1,058,700	1,058,700
APPROPRIA'	TIONS - FUND 01	5,602,250	5,867,354
THE COLUMN		-141	7,37,107,7
Fund 02 - RE	CREATION		
SALARIES AI	ND WAGES		
70101	Department Head	42,025	42,900
70301	Office Staff/Support	125,075	127,600
70501	Managers/Supervisors	101,618	103,700
70601	Operations Staff	35,525	36,200
70901	Custodial	40,959	41,800
71001	Program/Facility Dir.	388,759	396,500
80303	Pt Office Staff/Support	100,450	102,500
80903	Pt Custodial	30,455	33,500
81003	Pt Program Director\Supervisor	84,944	93,440
81103	Pt Sports Officail	61,105	67,200
81303	Pt Assistant Direct Suprvisor	100,309	110,300
81403	Pt Instructor	148,549	163,400
81503	Pt General Staff	104,346	114,800
81703	Pt Day Camp Staff/Life Guard	409,063	449,970
81803	Pt Site Supervisors	41,725	45,900
81903	Pt Building/Park Openers	1,810	2,000
82703	Pt Seasonal Staff	47,944	52,700
	AND WAGES	1,864,661	1,984,410
FRINGE BEN	EFITS		
53132	Dental Insurance	5,698	6,270
53133	Medical Health Insurance	130,584	143,640
53134	Life Insurance	2,240	2,460
53137	Employee Assistance Program	620	680
83003	Allowances/Reimbursements	10,820	11,900
FRINGE BE		149,962	164,950

2017-18 APPROPRIATIONS

		FINAL	400 4 CL25 VIII 134 2332
ACCOUNT	DESCRIPTION	BUDGET	
CONTRACT	UAL		
54201	Postage And Mailing	19,125	21,040
54202	Printing And Duplicating	31,361	34,500
54204	Staff Meetings	1,050	1,160
54205	Legal Publications/Notices	350	390
54206	Advertising/Publicity	12,478	13,730
54207	Staff Training	17,773	19,550
54208	Memberships, Dues And Fees	11,304	12,430
54209	Conference And Travel	9,700	10,670
54215	Professional Fees	5,000	5,500
54234	Landfill Fees	2,405	2,650
54236	Auto Allowance	300	330
54241	Vehicle Repair	2,500	2,750
54242	Equipment Repair	19,450	21,400
54245	Building Repair	41,150	45,270
54250	Equipment Rental	6,270	6,900
54251	Rental Facilities	5,500	6,050
54253	Pest Control	3,490	3,840
54254	Service Contracts	13,604	14,960
54255	License And Fees	880	970
54260	Service Contracts-Facilities	63,002	69,300
54261	Service Contracts-Grounds	10,000	11,000
54264	Cell Phone Expense	2,280	2,510
54265	Subscriptions	975	1,070
54280	Other Contractual Services	12,375	13,610
54281	Contractual Personnel	20,670	22,740
54282	Intern Stipend		
54285	Contractual Entertainment	3,600	3,960
54299		1,000	1,100
59412	Field/Special Trips Property/Sales Tax	71,315	78,450
59414		11,871	13,060
	Credit Card Fees	35,300	38,830
CONTRACT	UAL	436,078	479,720
COMMODITI	ES/SUPPLIES		
55301	Office Supplies	6,645	7,310
55302	Envelopes And Stationary	200	220
55303	Duplicating Supplies	2,200	2,420
55305	Photographic Supplies	150	170
55307	Books And Manuscripts	1,336	1,470
55308	First Aid/Medical Supplies-Pool Specific	1,900	2,090
55315	Staff Uniforms	14,512	15,960
55316	Participant Uniforms	21,788	23,970
55320	Building Maintenance Supplies	43,400	47,740
55321	Landscape Supplies	13,500	14,850
55322	Cleaning /Janitorial Supplies	13,293	14,620
55325	Equipment And Tools	5,320	5,850
55327	Vehicle/Equipment Repair Parts	6,200	6,820
55329	Office/ Equipment Value <\$10000	26,000	
55525	Omee Equipment value ~\$10000	20,000	28,600

ACCOUNT   DESCRIPTION   BUDGET		May 1, 2017 through A		APPROPRIATIONS	
ACCOUNT   DESCRIPTION   BUDGET				AFFROFRIATIONS	
55330         Gas,Fuel,Grease And Oil         8,000         8,800           55331         Chemicals         43,000         47,300           55332         Paints         12,000         13,200           55333         Plant Materials         3,000         3,300           55349         Plaques, Awards And Prizes         13,421         14,760           553549         Plaques, Awards And Prizes         13,421         14,760           553540         Plaques, Awards And Prizes         13,421         14,760           55354         Food Supplies         22,432         24,680           55350         Recreation/Program Supplies         64,753         71,230           55350         Merchandise For Resale         57,908         63,700           COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES           56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620	ACCOUNT	DESCRIPTION			
55331         Chemicals         43,000         47,300           55332         Paints         12,000         13,200           55333         Plant Materials         3,000         3,300           55348         Flowers And Gifts         135         150           55349         Plaques, Awards And Prizes         13,421         14,760           55350         Recreation/Program Supplies         64,753         71,230           55350         Recreation/Program Supplies         22,432         24,680           55360         Merchandise For Resale         57,908         63,700           COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES           56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE           58002         Routine Maintenance         69,500         70,890           58002         Routine Maintenance				8,800	
55332         Paint Materials         3,000         3,300           55343         Plant Materials         3,000         3,300           55349         Plaques, Awards And Prizes         13,421         14,760           55350         Recreation/Program Supplies         64,753         71,230           55354         Food Supplies         22,432         24,680           55360         Merchandise For Resale         57,908         63,700           COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES           56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE           58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         69,500         70,890           61504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS					
55333         Plant Materials         3,000         3,300           55348         Flowers And Gifts         135         155           55349         Plaques, Awards And Prizes         13,421         14,760           55350         Recreation/Program Supplies         64,753         71,230           55354         Food Supplies         22,432         24,680           55360         Merchandise For Resale         57,908         33,700           COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES           56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         21,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE           58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           TRANSFERS TO OTHER FUNDS					
Flowers And Gifts			10 10 10 10 10 10 10 10 10 10 10 10 10 1		
Plaques, Awards And Prizes   13,421   14,760   55350   Recreation/Program Supplies   64,753   71,230   55354   Food Supplies   22,432   24,680   55360   Merchandise For Resale   57,908   63,700   COMMODITIES/SUPPLIES   381,093   419,210		TO THE REPORT OF THE TANK OF THE PROPERTY OF T			
55350         Recreation/Program Supplies         64,753         71,230           55354         Food Supplies         22,432         24,868           55360         Merchandise For Resale         57,908         63,700           COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES           56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         295,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,559         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE           58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY         Telestric Maintenance         19,000         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS					
55354         Food Supplies         22,432         24,680           55360         Merchandise For Resale         57,908         63,700           COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES           56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE           58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY           61504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS           59409         Transfers To Other Funds         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           Fund 03 - MUSEUM				.2.8863223	
55360         Merchandise For Resale         57,908         63,700           COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES         381,093         419,210           56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE         58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY           61504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           Tend of Maintenance         190,600         190,600 <td cols<="" td=""><td></td><td></td><td></td><td>VC - C - P - C - T - C - C - C - C - C - C - C - C</td></td>	<td></td> <td></td> <td></td> <td>VC - C - P - C - T - C - C - C - C - C - C - C - C</td>				VC - C - P - C - T - C - C - C - C - C - C - C - C
COMMODITIES/SUPPLIES         381,093         419,210           UTILITIES         56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE         58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70301         Managers/Supervisors					
56230         Sanitary Fees And Charges         8,310         9,140           56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE           58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Supprot         84,671         86,400           70901         Custodial         36,401         37,100			and the same has been part and the same has been and the same has been been been been been been been bee		
56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE         58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY         61504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71001	UTILITIES				
56231         Gas And Electricity         231,917         255,110           56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE         58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600 <td>56230</td> <td>Sanitary Fees And Charges</td> <td>8,310</td> <td>9,140</td>	56230	Sanitary Fees And Charges	8,310	9,140	
56232         Water         76,210         83,830           56233         Telecomm Expense         26,859         29,540           UTILITIES         343,296         377,620           ROUTINE/PERIODIC MAINTENANCE         58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600 <td>56231</td> <td></td> <td>231,917</td> <td>255,110</td>	56231		231,917	255,110	
Name	56232		76,210	83,830	
Name	56233	Telecomm Expense	26,859	29,540	
58001         Periodic Maintenance         69,500         70,890           58002         Routine Maintenance         10,000         10,200           ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY         1504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81303         Pt Assistant Direct Suprvisor         17,250         18,980		0.7174.000.000.000.000.00		377,620	
ROUTINE/PERIODIC MAINTENANCE   T9,500   81,090	ROUTINE/PE	RIODIC MAINTENANCE			
ROUTINE/PERIODIC MAINTENANCE         79,500         81,090           CAPITAL OUTLAY 61504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS 59409         Transfers To Other Funds TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES 70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,6	58001	Periodic Maintenance	69,500	70,890	
CAPITAL OUTLAY         61504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           59409         Transfers To Other Funds         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Building Service Worker         14,924         16,420           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460 <td>58002</td> <td>Routine Maintenance</td> <td>10,000</td> <td>10,200</td>	58002	Routine Maintenance	10,000	10,200	
61504         VEHICLE AND EQUIPMENT         12,350         12,970           TRANSFERS TO OTHER FUNDS         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	ROUTINE/P	ERIODIC MAINTENANCE	79,500	81,090	
TRANSFERS TO OTHER FUNDS           59409         Transfers To Other Funds         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71401         Instructor         33,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	The state of the s			Leader	
59409         Transfers To Other Funds         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	61504	VEHICLE AND EQUIPMENT	12,350	12,970	
59409         Transfers To Other Funds         190,600         190,600           TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	TRANSFERS	TO OTHER FUNDS			
TRANSFERS TO OTHER FUNDS         190,600         190,600           APPROPRIATIONS - FUND 02         3,457,540         3,710,570           Fund 03 - MUSEUM           SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	59409	Transfers To Other Funds	190,600	190,600	
Fund 03 - MUSEUM  SALARIES AND WAGES  70101 Department Head 105,733 107,800 70301 Office Staff/Support 84,671 86,400 70501 Managers/Supervisors 139,246 142,000 70901 Custodial 36,401 37,100 71001 Program/Facility Dir. 138,820 141,600 71401 Instructor 32,760 33,400 80303 Pt Office Staff/Support 62,026 68,230 80903 Pt Building Service Worker 14,924 16,420 81003 Pt Program Director/Supervisor 17,250 18,980 81303 Pt Assistant Direct Suprvisor 24,960 27,460 81403 Pt Instructor 60,595 66,650	TRANSFER	S TO OTHER FUNDS	190,600	190,600	
Fund 03 - MUSEUM  SALARIES AND WAGES  70101 Department Head 105,733 107,800 70301 Office Staff/Support 84,671 86,400 70501 Managers/Supervisors 139,246 142,000 70901 Custodial 36,401 37,100 71001 Program/Facility Dir. 138,820 141,600 71401 Instructor 32,760 33,400 80303 Pt Office Staff/Support 62,026 68,230 80903 Pt Building Service Worker 14,924 16,420 81003 Pt Program Director/Supervisor 17,250 18,980 81303 Pt Assistant Direct Suprvisor 24,960 27,460 81403 Pt Instructor 60,595 66,650	40000000	FIGUR. FUND OR		2.740.670	
SALARIES AND WAGES           70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	APPROPRIA	HONS - FUND 02	3,457,540	3,710,570	
70101         Department Head         105,733         107,800           70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	Fund 03 - MU	SEUM			
70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	SALARIES AN	ND WAGES			
70301         Office Staff/Support         84,671         86,400           70501         Managers/Supervisors         139,246         142,000           70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650			105,733	107,800	
70901         Custodial         36,401         37,100           71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	70301	Office Staff/Support	84,671	86,400	
71001         Program/Facility Dir.         138,820         141,600           71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	70501	Managers/Supervisors	139,246	142,000	
71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	70901	Custodial	36,401	37,100	
71401         Instructor         32,760         33,400           80303         Pt Office Staff/Support         62,026         68,230           80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	71001	Program/Facility Dir.		141,600	
80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650	71401	Instructor	32,760	33,400	
80903         Pt Building Service Worker         14,924         16,420           81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650		Pt Office Staff/Support	62,026	68,230	
81003         Pt Program Director/Supervisor         17,250         18,980           81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650					
81303         Pt Assistant Direct Suprvisor         24,960         27,460           81403         Pt Instructor         60,595         66,650					
81403 Pt Instructor 60,595 66,650		그는 것은 아무리를 가는 경에 가지 않는 사람들이 되었다. 이번 그리고 바다리 아름이 어떻게 되었다.			
81503 Pt General Staff 57,582 63,340	81503	Pt General Staff	57,582	63,340	

		2017-18 FINAL	APPROPRIATIONS
ACCOUNT	DESCRIPTION	BUDGET	
81703	Pt Day Camp Staff/Life Guard	62,649	68,910
82503	Pt Vt House Staff	36,000	39,600
82504	Pt Vt House Staff Ot	3,250	3,580
82603	Pt Vt Rental Staff	61,107	67,220
82604	Pt Vt Rental Staff Ot	14,000	15,400
THE STATE OF THE S	AND WAGES	951,974	1,004,090
FRINGE BE	NEEITS		
53132	Dental Insurance	3,205	3,530
53133	Medical Health Insurance	88,184	97,000
53134	Life Insurance	1,526	1,680
83003	Allowances/Reimbursements	11,380	12,520
FRINGE BE		104,295	114,730
CONTRACT	1161	A Control	
54150		4 70r	6.400
100 CAN WAS A TOWN	Equipment Rental	4,705	5,180
54201	Postage And Mailing	16,425	18,070
54202	Printing And Duplicating	43,594	47,950
54204	Staff Meeting	850	940
54205	Legal Publications/Notices	250	280
54206	Advertising/Publicity	51,268	56,390
54207	Staff Training	1,850	2,040
54208	Memberships, Dues And Fees	895	980
54209	Conference And Travel	5,200	5,720
54215	Professional Fees	700	770
54220	Insurance Expense	1,750	1,930
54234	Landfill Fees	6,559	7,210
54236	Auto Allowance	900	990
54240	Office Equipment Repairs	300	330
54241	Vehicle Repair	500	550
54242	Equipment Repair	4,950	5,450
54245	Building Repair	18,400	20,240
54250	Equipment Rental	127,075	139,780
54251	Rental Facilities	36,271	39,900
54253	Pest Control	1,440	1,580
54254	Service Contracts	7,900	8,690
54255	License And Fees	8,500	9,350
54260	Service Contracts-Facilities	42,010	46,210
54264	Cell Phone Expense	205	230
54265	Subscriptions	160	180
54280	Other Contractual Services	83,140	91,450
54281	Contractual Personnel	55,848	61,430
54282	Intern Stipend	1,800	1,980
54285	Contractual Entertainment	230,450	253,500
54299	Field/Special Trips	6,899	7,590
59412	Propery/Sales Tax	10,000	11,000
59414	Credit Card Fees	39,847	43,830
CONTRACT		810,641	891,720

2017-18 APPROPRIATIONS

		FINAL	(
ACCOUNT	DESCRIPTION	BUDGET	
	ES/SUPPLIES	and the state of	1121222
55301	Office Supplies	2,910	3,200
55302	Envelopes And Stationary	500	550
55303	Duplicating Supplies	1,400	1,540
55305	Photographic Supplies	150	170
55307	Books And Manuscripts	100	110
55308	First Aid/Medical Supplies	1,200	1,320
55315	Staff Uniforms	1,190	1,310
55316	Participant Uniforms	3,310	3,640
55320	Building Maintenance Supplies	27,500	30,250
55322	Cleaning /Janitorial Supplies	7,850	8,640
55327	Vehicle/Equipment Repair Parts	3,000	3,300
55329	Office/ Equipment Value <\$10000	320	350
55330	Gas, Fuel, Grease And Oil	240	260
55349	Plaques, Awards And Prizes	5,170	5,690
55350	Recreation/Program Supplies	45,324	49,860
55351	Animal Supplies	2,200	2,420
55354	Food Supplies	16,722	18,390
55355	Animal Feed	9,000	9,900
55360	Merchandise For Resale	40,563	44,620
COMMODIT	TES/SUPPLIES	168,649	185,520
UTILITIES			
56230	Sanitary Fees	2,750	3,030
56231	Gas And Electricity	94,339	103,770
56232	Water	16,500	18,150
56233	Telecomm Expense	13,260	14,590
UTILITIES		126,849	139,540
	RIODIC MAINTENANCE		AND AND AND ADDRESS OF
58001	Periodic Maintenance	47,000	52,700
ROUTINE/P	ERIODIC MAINTENANCE	47,000	52,700
	TO OTHER FUNDS	and the Market	(2000).05
59409	Transfers To Other Funds	285,900	320,800
TRANSFER	S TO OTHER FUNDS	285,900	320,800
APPROPRIA*	TIONS - FUND 03	2,495,308	2,709,100

2017-18	APPROPRIATIONS

		FINAL	ALLIGINATIONS
ACCOUNT	DESCRIPTION	BUDGET	
Fund 04 - Ll.	ABILITY INSURANCE		
SALARIES A	ND WAGES		
70501	Managers/Supervisors	46,963	47,900
	AND WAGES	46,963	47,900
FRINGE BEN	NEFITS		
53132	Dental Insurance	354	390
53133	Medical Health Insurance	7,835	8,620
53134	Life Insurance	150	170
83003	Allowances/Reimbursements	840	920
FRINGE BE		9,179	10,100
CONTRACTI	JAL		
54207	Staff Training	4,304	4,730
54209	Conference And Travel	2,500	2,750
54255	License And Fees	4,100	4,510
54281	Contractual Personnel	4,560	5,020
CONTRACT		15,464	17,010
COMMODITI	ES/SUPPLIES		
55307	Books And Manuscripts	1,695	1,860
55309	Safety Supplies	2,515	2,770
55329	Office/ Equipment Value <\$10000	2,000	2,200
COMMODIT	TES/SUPPLIES	6,210	6,830
INSURANCE			
57131	Workers Compensation	87,110	95,820
57137	Unemployment Premium	11,500	12,650
57220	Liability Insurance	41,800	45,980
57222	Employment Practices	18,500	20,350
57224	Property Insurance	80,300	88,330
INSURANCE		239,210	263,130
CAPITAL OU	TLAY		
61515	Repair Projects And Equipment	60,000	61,200
CAPITAL O		60,000	61,200
APPROPRIA	TIONS - FUND 04	377,026	406,170
Fund 06 - IMI	RF FUND		
FRINGE BEN	EFITS		
53135	Imrf Payments	312,051	343,260
FRINGE BEI		312,051	343,260
APPROPRIAT	FIONS - FUND 06	312,051	343,260

2017-18 APPROPRIATIONS

ACCOUNT	T DESCRIPTION	FINAL BUDGET	
7-7-7-0-0			
Fund 08 -	AUDIT FUND		
CONTRAC	CTUAL		
54217 CONTRA	Audit Expenses ACTUAL	19,500 19,500	21,450 21,450
APPROPE	RIATIONS - FUND 08	19,500	21,450
Fund 09 -	PAVING AND LIGHTING FUND		
ROUTINE	PERIODIC MAINTENANCE		
58002	Routine Maintenance	67,000	70,350
ROUTINE	E/PERIODIC MAINTENANCE	67,000	70,350
CAPITAL (		122 320	
61508	Park Construction/Imrovements	525,000	535,500 535,500
CAPITAL	OUTLAY	525,000	535,500
APPROPR	RIATIONS - FUND 09	592,000	605,850
Fund 11 -	ACTIVITY AND AFFILIATES FUND		
соммор	ITIES/SUPPLIES		
55301	Office Supplies	750	830
55309	Safety Supplies	2,012	2,210
55348	Flowers And Cards	200	220
55349	Plaques, Awards And Prizes	2,000	2,200
55350	Recreation/Program Supplies	2,500	2,750
55354	Food Supplies	2,000	2,200
COMMO	DITIES/SUPPLIES	9,462	10,410
APPROPR	RIATIONS - FUND 11	9,462	10,410
Fund 12 -	SPECIAL DONATIONS FUND		
CONTRAC	CTUAL		
54292	Scholarships	53,434	59,850
CONTRA		53,434	59,850
APPROPR	NATIONS - FUND 12	53,434	59,850
in transition		676.	777777

2017-18 APPROPRIATIONS

		FINAL	The state of the state of the
ACCOUNT	DESCRIPTION	BUDGET	
Fund 14 - S	OCIAL SECURITY FUND		
FRINGE BE			
53136	Fica Payments	412,854	454,140
FRINGE BI	ENEFITS	412,854	454,140
APPROPRIA	ATIONS - FUND 14	412,854	454,140
Fund 15 - S	PECIAL RECREATION FUND		
SALARIES A	AND WAGES		
70301	Office Staff/Support	28,761	29,340
70501	Managers/Supervisors	48,329	49,300
71001	Program/Facility Director	114,216	116,500
80903	Pt Building Service Worker	4,125	4,540
81003	Pt Program Director\Supervisor	25,280	27,810
81403	Instructors/Overnight Staff	7,846	8,630
81503	Pt General Staff	64,203	70,620
81703	Pt Day Camp Staff/Life Guard	154,295	169,720
81903	Pt Building/Park Opener	300	330
SALARIES	AND WAGES	447,355	476,790
FRINGE BEI	NEFITS		
53132	Dental Insurance	1,417	1,560
53133	Medical Health Insurance	23,505	25,860
53134	Life Insurance	631	690
53135	Imrf Payments	16,060	17,670
53136	Fica Payments	34,500	37,950
53137	Employee Assistance Program	184	200
83003	Allowances/Reimbursements	4,840	5,320
FRINGE BE	NEFITS	81,137	89,250
CONTRACT	UAL		
54201	Postage And Mailing	1,820	2,000
54202	Printing And Duplicating	6,794	7,470
54204	Staff Meeting	800	880
54206	Advertising/Publicity	3,170	3,490
54207	Staff Training	2,850	3,140
54208	Memberships, Dues And Fees	5,966	6,560
54209	Conference And Travel	6,200	6,820
54212	Attorney Fees	2,500	2,750
54236	Auto Allowance	750	830
54241	Vehicle Repair	3,000	3,300
54245	Building Repair	200	220
54250	Equipment Rental	250	280
54251	Rental Facilities	32,870	36,160
54253	Pest Control	360	400
54254	Service Contracts	3,300	3,630

		2017-18 FINAL	APPROPRIATIONS
ACCOUNT	DESCRIPTION	BUDGET	
54255	License And Fees	100	110
54264	Cell Phone Expense	320	350
54265	Subscriptions	350	390
54280	Other Contractual Services	250	280
54281	Contractual Personnel	5,688	6,260
54282	Intern Stipends	4,200	4,620
54285	Contractual Entertainment	300	330
54299	Field/Special Trips	26,257	28,880
59414	Credit Card Fees	1,800	1,980
CONTRACT		110,095	121,130
COMMODITI	ES/SUPPLIES		
55301	Office Supplies	550	610
55302	Envelopes And Stationary	500	550
55302	Duplicating Supplies	400	440
55315	Staff Uniforms	4,732	5,210
	Participant Uniforms	1,780	1,960
55316		500	550
55320	Building Maintenance Supplies	575	630
55322	Cleaning/Janitorial Supplies	800	880
55327	Vehicle/Equipment Repair Parts	800	880
55329	Office/ Equipment Value <\$10000		
55330	Gas,Fuel,Grease And Oil	6,300	6,930
55348	Flowers And Cards	50	60
55349	Plaques, Awards And Prizes	3,440	3,780
55350	Recreation/Program Supplies	6,072	6,680
55354	Food Supplies	13,435	14,780
COMMODIT	TIES/SUPPLIES	39,934	43,940
UTILITIES		2 200	0,000
56231	Gas And Electrictiy	3,955	4,350
56232	Water	900	990
56233	Telecomm Expense	744	820
UTILITIES		5,599	6,160
INSURANCE			1000
57131	Workers Compensation	1,973	2,170
57220	Liability Insurance	2,040	2,240
57222	Employment Practices	708	780
57224	Property Insurance	4,157	4,570
INSURANCE	Par contraction	8,878	9,760
CAPITAL OU	TLAY		
61508	Cpd - Ada	715,000	729,300
61509	Upd Capital Ada	102,500	112,750
CAPITAL O	JTLAY	817,500	842,050
Taberaran a			
APPROPRIA"	TIONS - FUND 15	1,510,498	1,589,080

2017-18 APPROPRIATIONS

ACCOUNT DESCRIPTION	FINAL BUDGET	
Fund 16 - CAPITAL IMPROVEMENTS FUND		
CAPITAL OUTLAY		
61504 Vehicles / Equipment	313,000	319,260
61508 Park Construction/Improvements CAPITAL OUTLAY	1,948,875 2,261,875	1,987,850 2,307,110
APPROPRIATIONS - FUND 16	2,261,875	2,307,110
Fund 19 - POLICE PROTECTION		
CONTRACTUAL		
54281 Contractual Personnel	18,000	20,000
CONTRACTUAL	18,000	20,000
APPROPRIATIONS - FUND 19	18,000	20,000
Fund 21 - BOND AMORTIZATION FUND		
TRANSFERS TO OTHER FUNDS		
59409 Transfers To Other Funds	1,104,421	1,126,510
TRANSFERS TO OTHER FUNDS	1,104,421	1,126,510
APPROPRIATIONS - FUND 21	1,104,421	1,126,510
Fund 22 - BOND PROCEEDS FUND		
CONTRACTUAL		
54215 Professional Fees	3,725	3,800
CONTRACTUAL	3,725	3,800
CAPITAL OUTLAY		
61508 Park Construction/Improvements CAPITAL OUTLAY	593,000 593,000	604,860 604,860
DEBT SERVICE PRINCIPAL	3,50	
59405 Bond Redemption	420,000	420,000
DEBT SERVICE PRINCIPAL	420,000	420,000
DEBT SERVICE INTEREST/FEES		
59407 Interest Expense	120,662	125,490
DEBT SERVICE INTEREST/FEES	120,662	125,490
APPROPRIATIONS - FUND 22	1,137,387	1,154,150

2017-18 APPROPRIATIONS

ACCOUNT	DESCRIPTION	FINAL BUDGET	***************
CAPITAL		77.00	
61504 CAPITAL	Land Acquisition OUTLAY	400,000 400,000	440,000 440,000
Fund 27 - I	HUMAN KINETICS PARK DEVELOPMENT TUAL		
54212	Attorney Fees	1,200	
54214	Architect and Engineering Fees	100,000	110,000
APPROPE	RIATIONS Fund 27 - Human Kinetics Park Dev.	101,200	110,000
	ATIONS - ALL FUNDS	19,864,806	20,935,004

#### CERTIFICATION OF ESTIMATE OF REVENUE FISCAL YEAR 2018

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, 2017 and ending on April 30, 2018 are estimated to be as follows:

#### ESTIMATE OF REVENUE

SOURCE	AMOUNT	
Real Estate Taxes (Includes Urbana Park	012.002.540	
District portion for CUSR)	\$12,082,549	
Personal Property Replacement Tax	250,000	
Interest Earned	106,017	
Sponsorships/Scholarships	99,800	
Concessions/Merchandise	248,952	
Program & Rental Fees	2,869,019	
Bond Receipts (Reflected as Transfer)	1,104,421	
Special Receipts/Other	925,834	
Transfers To Other Funds	1,535,200	
Total	\$19,221,792	

IN WITNESS WHEROF, I have hereunto set my hand and affixed the seal of the Champaign Park District this 26<sup>th</sup> day of July, 2017.

SEAL

Gary G. Wackerlin, Treasurer, Chief Financial Officer

#### GLOSSARY

ABATEMENT - A partial or complete cancellation of a tax levy imposed by the Park 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, Park 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 Park 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 Park 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.

**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 Park 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 Park 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 Park 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.

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

**EXPENDITURE** – Payment by the Park District for goods or services that the Park 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 Park District on an annual basis that govern budget preparation and administration

FISCAL YEAR – The time period designated by the Park District identifying the beginning and ending period for recording financial transactions. The Park 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 Park 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 Park 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 it 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 Park District that are designated for specific purposes. Many grants come from the State of Illinois to reimburse the Park 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.

**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 Park 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 ongoing 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 Park District, i.e. personnel, benefits, contractual and supplies, maintenance, etc.

ORDINANCE - A formal legislative enactment by the governing board of the Park 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 Park District services.

PERSONNEL SERVICES – Salaries and wages paid for services performed by employees of the Park 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.

**REVENUE** – Funds that the Park 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 Park 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.

#### **ACRONYMS**

ADA - Americans with Disabilities Act

CAFR - Comprehensive Annual Financial Report

CAPRA - Commission for Accreditation of Park and Recreation Agencies

CIP - Capital Improvement Plan

CPI - Consumer Price Index

CY - Calendar Year

DCC - Douglass Community Center

EAV - Equalized Assessed Value

FICA - Federal Insurance Contributions Act

FT - Full-time employee

FY - Fiscal Year

FYE - Fiscal Year Ended

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GFOA - Government Finance Officers Association

IAPD - Illinois Association of Park Districts

IDNR - Illinois Department of Natural Resources

IMRF - Illinois Municipal Retirement Fund

IPRA - Illinois Parks and Recreation Association

LRC - Leonhard Recreation Center

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

PT - Part-time employee

PTELL - Property Tax Extension Limitation Law

RY - Revenue Year

SCC - Springer Cultural Center

SEDAC - Smart Energy Design Assistance Center

TIF - Tax Increment Financing District