

# Annual Budget

FY 2013/2014



## Board of Commissioners

Alvin S. Griggs  
Barbara J. Kuhl  
Timothy P. McMahon  
Joseph A. Petry  
Jane L. Solon

## Officers

Guy C. Hall, Attorney  
Gary G. Wackerlin, Treasurer  
Bobbie H. Herakovich,  
Executive Director/Secretary



**CHAMPAIGN PARK DISTRICT  
COMMISSIONERS AND ADMINISTRATIVE STAFF  
MAY 2013**

Commissioner..... Joseph Petry  
Commissioner..... Alvin Griggs  
Commissioner..... Barbara Kuhl  
Commissioner..... Jane Solon  
Commissioner..... Timothy McMahon  
Attorney ..... Guy Hall  
Executive Director/Secretary ..... Bobbie Herakovich  
Director of Finance ..... Jan Plotner  
Director of Operations ..... J.R. Pope  
Director of Recreation..... Joe Deluce

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Timothy McMahon

**Officers**  
Guy C. Hall, *Attorney*  
Gary Wackerlin, *Treasurer*  
Bobbie H. Herakovich, *Executive Director*  
  
***We provide quality parks and recreation  
for our community.***

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# **BUDGET DOCUMENT OVERVIEW**

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

## **OVERVIEW**

This section contains the budget message that provides an overview of the entire budget and highlights the District's budget strategies and major issues that affect the development of the annual budget. Also, this section includes District budgeting and financial policies and goals and objectives.

## **FINANCIAL SUMMARIES**

This section provides the reader with summary schedules for the proposed FY 2013/14 budget. It includes an overall summary, a breakdown of individual fund balance changes and total expenditures, as well as tables, charts and graphs that illustrate the District's revenue, expense and tax rates and collections.

## **BUDGET BY FUND**

This section presents the description and budgets for each of the District's individual funds. It also includes a detailed line item breakdown of each fund.

## **CAPITAL PROGRAM**

This section details the District's capital improvement program. It outlines proposed major projects, 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.

## **SUPPLEMENTAL INFORMATION**

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

# ***OVERVIEW***



# Champaign Park District

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Bresnan Meeting Center · 706 Kenwood Road · Champaign, Illinois 61821

**To:** Board of Commissioners and Officers

**From:** Bobbie Herakovich, Executive Director

**Re:** FY 2013/14 Annual Budget

**Date:** March 5, 2013

Staff is pleased to present to you the proposed Annual Budget of the Champaign Park District for the fiscal year beginning May 1, 2013 and continuing through April 30, 2014. The document reflects the vision, mission and values of the District in our efforts to be responsive to the leisure needs of our residents and to do so in a fiscally and environmentally responsible manner.

The intent of the FY 2013/14 proposed budget is to address aging infrastructure needs with the replacement of the Leonhard Recreation Center and to meet the increased demands for services brought on by population growth, the expansion of our community and the increased use of parks due to the economy. Additionally, phased-in park development projects are expected to be completed at the Sunset Ridge Park along with the beginning of redevelopment work at both Douglass Park and Spalding Park.

This budget also addresses changing participation trends, program efficiencies and maintaining our current level of excellence in program offerings with a renewed commitment to family programs, fitness, special events and neighborhood needs. Additionally, it reflects the community partnerships so vital to our ability to increase recreational opportunities for our residents regardless of ability or socioeconomic status, without increasing costs to our taxpayers.

The proposed budget has been made possible through staff efforts to take on more responsibility and to maintain staffing levels equal to 2003. This has been done by working smarter, attention to conservation, the containment of energy costs whenever possible and maximizing revenue.

Shifting priorities to allow for new services has been made possible by the Board and staff's commitment to austerity while pursuing outside funding sources, resulting in the awarding of more than \$3 million in competitive grants to the Park District.

To meet the District's commitment to transparency and to satisfy legal requirements, the Budget and Appropriation Ordinance will be made available for public inspection for one month before it can be considered for approval. The Budget and Appropriation Ordinance will be made available to the public in April at the Bresnan Meeting Center and will be officially considered for approval at the May 8, 2013 Regular Board Meeting.



# **OVERVIEW**

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## **BUDGET HIGHLIGHTS**

### **GENERAL INFORMATION**

The Champaign 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. The District is a municipal corporation under the statutes of the State of Illinois. The District operates under a Board-Manager form of government. The five-member Board of Commissioners is elected to six-year terms in biennial elections.

The District's boundaries are nearly coterminous with the City of Champaign and cover nearly 25 square miles. The 2010 special census lists the City's population as 81,055. The District is composed of more than 59 parks, 14 trails and many facilities, covering more than 670 acres designed to help meet the leisure needs of the residents in the Champaign area.

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

### **ECONOMIC CONDITION AND OUTLOOK**

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

In recent years the District's boundaries have expanded by both residential and retail and commercial growth. The residential growth has mainly expanded to the southwest with some new growth planned to the north and the west. The commercial and retail growth has been mainly north, with expansion also taking place in downtown Champaign. The District's assessed valuation in 2011 decreased 1%, mostly due to residential homes being reassessed. Historically, the District's assessed valuation has increased an average of 4-6 % a year, with one year increasing 15% due to annexations.

The historic increase in the assessed valuation for the District, mainly from the annexations of new neighborhood developments and commercial growth has helped offset the property tax cap limits imposed by the Property Tax Extension Limitation Law. This law limits the increase in the District's annual property tax levy to the lesser of 5% or the increase in the national Consumer Price Index plus any new or improved property within the District. The increase in the Consumer Price Index for this budget year is projected at 3.0%. The current recession and uncertain futures will cause an increased focus on cost savings and efficiencies for both now and for the future.



# **OVERVIEW**

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## **BUDGET HIGHLIGHTS (CONTINUED)**

### **CURRENT YEAR INITIATIVES**

The focus for Budget Year 2013/14 will be continuing the steps in implementing the District's strategic plan. Steps to be taken include strengthening our fiscal responsibility by maximizing our monetary resources. Staff will be focusing on our revenue goals of 125% of direct costs for programs and maximizing the Champaign Parks Foundation resources. Much of the budget focus will be on the continued improvements to the Virginia Theatre and the replacement of the Leonhard Recreation Center along with the redevelopment of both Douglass and Spalding Parks. The Leonhard Recreation Center project has grant revenues as part of its funding. The District has reached its targeted minimum reserve goals of 120 days of operating budget for the main operating funds.

The operating and capital budgets will be closely monitored in the next few years, especially considering the current economic situation. Operating costs of such things as health benefits, fuel, water and program supplies are projected to increase more than the average rate of inflation.

Trends and items the District needs to continue to monitor:

- The continuing flattening/decrease in the District's assessed valuation which then increases the District's tax rate;
- The uncertain financial future, which makes it difficult to budget for program/user fees as patrons are less likely to spend discretionary funds;
- The construction/renovation of two major facilities, dedicating more than \$10 million of reserves over a two-year period;
- Keeping staffing at a proper level, as full-time staff numbers have intentionally decreased from prior levels.

There are currently no known contingencies that would force a major change in the District's budgeting, spending or taxation.

# OVERVIEW

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## TENTATIVE BUDGET SCHEDULE FOR FY 2013/14

March 13, 2013	The proposed Annual Budget is presented and discussed at Board Meeting.
April 2013	The proposed merit pool is reviewed and approved by the Board.
April 2013	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.
April 10, 2013	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.
May 2013	Notice of Public Hearing on the Budget and Appropriation Ordinance is published in the newspaper.
May 8, 2013	Public Hearing on the Budget and Appropriation Ordinance is held. After the hearing, the ordinance is approved by the Board. The annual budget is approved. A certified copy of the Budget and Appropriation Ordinance and an Estimate of the Revenues to be Received are filed with the County Clerk.
September 11, 2013	Adopt Resolution on Intent to Issue General Obligation Bonds and to set a Public Hearing date on the proposed issue.
October 9, 2013	Adopt Resolution of Estimate of Taxes to be Levied for FY 2014/15. 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. Work is started on Budget for FY 2014/15 (to be presented in March of 2014).
October 23, 2013	Capital Items for the following fiscal year are presented and discussed.
October 31, 2013	Annual Audit, Treasurer's and State Comptroller's Reports are filed with the County Clerk and State of Illinois.
October 31, 2013	Notice of Public Hearing on proposed Tax Levy and Truth in Taxation information is published in the newspaper.
November 13, 2013	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 13, 2013	Capital Items are approved by the Board.
November 30, 2013	Pay off 2012 Bond Issue.
December 15, 2013	Make payment on Alternate Revenue Bonds. Tax Levy Ordinance is filed.

# OVERVIEW

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## BUDGET POLICIES & PROCEDURES

### OVERVIEW

The Champaign Park District Annual Budget for Fiscal Year 2013/14 outlines the District's commitment and plan to provide service to its residents. Meeting the park, recreational and cultural needs of approximately 81,055 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; and it contains 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.

The budget should coincide with the strategic plan completed in 2005. Identified in that plan are:

### MISSION

THE MISSION OF THE CHAMPAIGN PARK DISTRICT IS TO  
PROVIDE QUALITY PARKS AND RECREATION FOR ALL AGES IN OUR COMMUNITY.

### VISION

EXCELLENCE IN PARKS AND RECREATION FOR ALL AGES IN OUR COMMUNITY!

The priority areas outlined in the 2005-2015 Strategic Plan are:

- **Caring for our Facilities, Parks, Park Features and Trails** - District property will be kept safe, attractive and well-maintained.
- **Planning our Facilities, Parks, Park Features and Trails** - Our recreation and park system meets our community's current and future leisure needs through comprehensive planning.
- **Strengthening our Fiscal Management** - We are fiscally sound, are legally compliant and utilize fiscal resources efficiently and equitably.
- **Establish Outstanding Programs and Special Events** - Our programs are recognized as excellent as they are responsive, are innovative, and exceed our community's expectations.
- **Exceeding Customer Expectations** - Our service quality and marketing techniques attract loyal and lifetime District customers and exceed their expectations.
- **Transforming our Technology** - Our District technology enhances customer access to District information and improves staff productivity resulting in better service.
- **Developing our Staff** - We are a qualified team of professionals, efficiently operating District business and meeting its mission.

# OVERVIEW

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## **BUDGET POLICIES & PROCEDURES (CONTINUED)**

In 2009, this priority was added:

- **Stewardship of Natural and Historic Environment**

To help accomplish the vision, mission and priorities of the District, goals with corresponding objectives were established that are reviewed and updated annually.

### **BASIS OF ACCOUNTING**

The Park 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 and for this budget is utilized.

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).

Accounting control is 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 March, 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 May, after the budget has been available to the public for 30 days, to allow District residents to make comments on the proposed budget. In May, the budget is legally enacted through passage of the Budget and Appropriation Ordinance.

The budget format includes a budget 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.

# OVERVIEW

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## BUDGET POLICIES & PROCEDURES (CONTINUED)

### BUDGET IMPLEMENTATION, REVIEW AND AMENDMENT

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

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

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

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

### POLICIES AND ASSUMPTIONS

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

The District is committed to maintaining a stable tax rate, though with recent decreases in the District's assessed valuation, the tax rate has increased over the last three years. The current tax rate is .7088 compared to .6789 last year.

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

The District prepares a balanced budget in all of the main operating funds. A balanced budget is a budget where operating revenues meet or exceed operating expenditures, and reserve or carryover balances are not considered a revenue source. Capital fund budgets may not always be balanced as multi-year projects may have carryover balances when projects extend between years, and the balance is expended as the projects are completed.

The District 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.

# OVERVIEW

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## **BUDGET POLICIES & PROCEDURES (CONTINUED)**

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

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

The District is also committed to offering and maintaining safe programs, events and facilities. The District has implemented a risk management program and employs a full-time Risk Manager to oversee the program. The program is evaluated biannually by the District's insurance carrier, the Park District Risk Management Agency (PDRMA). In 2011, the District again attained accreditation for its ongoing risk management program.

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

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

In 1997, voters approved a property tax cap for the District. This action limits the increase in the aggregate extension of the tax levy for the District to the lesser of 5% or the increase in the Consumer Price Index plus any new property added to the District during the past year. This year's increase in the index was set at 3.0%. Also, the act limits the amount of non-referendum debt payment the District can make each year. The District's limit is currently set at \$1,051,000. The net effect of the tax cap legislation is that it has tightened the District's capital budget. In previous years, a portion of the annual tax levy has been used to help fund the capital budget. As the levy amount is reduced, the District must reduce either the operating budget or the capital budget.

### **DEBT POLICY**

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

The legal debt limit for the District is 2.875% (\$43,966,307) of assessed valuation for total debt issued and .575% (\$8,793,261) for non-referendum General Obligation Bonds. Currently, the District has \$1,051,000 of non-referendum General Obligation Bonded debt outstanding which will mature in November 2013 and \$5,020,000 of Alternate Revenue General Obligation Bonds which have a 19-year payback schedule.

# **OVERVIEW**

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## **BUDGET POLICIES & PROCEDURES (CONTINUED)**

The District is scheduled to issue approximately \$1,068,000 of one-year General Obligation Bonds in November 2013. About half of this issue, \$536,670, will be used to make a payment on the 19-year Alternate Revenue Bonds. The remaining proceeds will be used for capital projects.

### **PERSONNEL**

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

### **CAPITAL PROGRAM**

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



# OVERVIEW

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## STRATEGIC PLAN GOALS & OBJECTIVES

### **Goal 1: Maintain all facilities, parks, park features and trails to District maintenance standards.**

Objectives:

- 1.1 Conduct an audit of existing facilities, parks, park features and trails to determine compliance with new maintenance standards.
- 1.2 Develop, prioritize and implement a maintenance strategy using audit identified needs based on funds.

### **Goal 2: Provide safe environments for our customers and employees.**

Objectives:

- 2.1 Conduct a District-wide safety audit of existing facilities, parks, park features, programs, special events and trails to determine compliance with new safety standards.
- 2.2 Develop, prioritize and implement a safety strategy using audit-identified needs based on funds.
- 2.3 Continue improving the education and training of staff in safety techniques, programs and procedures.

### **Goal 3: Provide a comprehensive park system by developing and implementing a park acquisition master plan.**

Objectives:

- 3.1 Develop, prioritize and implement a land acquisition strategy using identified needs based on funds.
- 3.2 Better communicate District park acquisition and development needs to City staff and developers.

### **Goal 4: Develop a comprehensive multi-use recreational path and trail system throughout the District.**

Objectives:

- 4.1 Develop, prioritize and implement a path and trail acquisition and development strategy using identified needs based on funds.
- 4.2 Better communicate District path and trail acquisition and development needs to City staff and developers.

### **Goal 5: Provide for comprehensive facility and park development by producing and implementing facility and site development plans.**

Objectives:

- 5.1 Develop facility and park standards.

# OVERVIEW

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## STRATEGIC PLAN GOALS & OBJECTIVES (CONTINUED)

### **Goal 6: Strengthen our fiscal responsibility by maximizing our monetary resources.**

Objectives:

- 6.1 Balance funding of new with funding of existing facilities, initiatives, parks, park features, programs, special events and trails.
- 6.2 Maximize annual tax levy and bond issue.
- 6.3 Increase special recreation tax levy to maximum amount.
- 6.4 Improve cost analysis of facilities, parks, park features, programs, special events and trails.

### **Goal 7: Explore alternative means to fund acquisition, development and general District operations thereby lessening our dependence on our tax base.**

Objectives:

- 7.1 Develop an effective grant program to maximize funding opportunities.
- 7.2 Operate facilities and programs based on our revenue philosophy.
- 7.3 Explore beneficial facility, land, park, park feature, program, special event and trail partnerships.

### **Goal 8: Develop and offer quality programs and special events that customers will recognize as excellent.**

Objectives:

- 8.1 Develop, prioritize and implement program strategy using identified needs and current trends based on funds.

### **Goal 9: Develop consistent and exceptional customer service throughout the District.**

Objectives:

- 9.1 Set District-wide customer service standards for all staff and programs.
- 9.2 Conduct a customer service audit of all our services to determine compliance with new customer service standards.
- 9.3 Develop, prioritize and implement a customer service strategy using audit-identified needs based on funds.
- 9.4 Create an employee customer service training program.

### **Goal 10: Develop multi-layered, timely, informative and useable communication avenues for our customers to learn about District facilities, initiatives, parks, park features, programs, special events and trails.**

Objectives:

- 10.1 Establish and maintain a website that is comprehensive and graphically-enhanced, and includes timely information easily accessible by customers.

# OVERVIEW

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## STRATEGIC PLAN GOALS & OBJECTIVES (CONTINUED)

### **Goal 11: Upgrade technology throughout the District to be consistent with recreation and park industry leaders.**

Objectives:

- 11.1 Develop, prioritize, and implement a technology master plan using identified audit needs based on funds.
- 11.2 Research and implement customer-friendly and user-friendly District-wide management software systems.

### **Goal 12: Establish a standardized District-wide training program to enhance professional development.**

Objectives:

- 12.1 Establish minimum annual training and educational opportunity standards at all levels.
- 12.2 Conduct an audit of existing annual training and educational opportunities to determine compliance with new training and education standards.
- 12.3 Provide technology training so that staff is current with customer and resident demands for information.
- 12.4 Align staff training with strategic goals.

### **Goal 13: Maintain loyal, satisfied and professional staff.**

Objectives:

- 13.1 Conduct a position audit.
- 13.2 Implement audit findings based on available funds.
- 13.3 Create a clear position classification system for career advancement.

### **Goal 14: Conserve the natural and historic environment.**

Objectives:

- 14.1 Apply for energy grant awards.
- 14.2 Renovate the Virginia Theatre.
- 14.3 Further the goals of the Green Team.

### **Goal 15: Identify sustainable strategies for future service.**

Objectives:

- 15.1 Identify and prioritize results of needs assessment.
- 15.2 Create long-range capital plan.
- 15.3 Complete ADA Transition Plan

# OVERVIEW

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## STRATEGIC PLAN SHORT-TERM GOALS FOR FY 2012/14

### Goal 1: Maintain all parks and facilities to District standards.

#### Objective 1.1 – Centennial Park

1.1.1	Determine removal or upgrade of shuffleboard courts.	Department Planning/Operations
1.1.2	Build new Leonhard Recreation Center	All Departments
1.1.3	Remove old Leonard Recreation Center.	Operations
1.1.4	Identify and recommend use of old Leonhard Recreation Center site.	Planning
1.1.5	Identify, bid and install Prairie Farm playground equipment.	Planning

#### Objective 1.2 – Beardsley Park

1.2.1	Repair basketball court.	Operations
1.2.2	Remove tennis court posts and determine better use.	Planning/Operations

#### Objective 1.3 – Dodds Park

1.3.1	Research additional components for playground at 4-Plex.	Planning
1.3.2	Replace Trail Bridge.	Operations

#### Objective 1.4 – Dog Park

1.4.1	Identify additional amenities and funding.	Marketing/Planning
1.4.2	Create and maintain visitor admission box.	All Departments

#### Objective 1.5 – Douglass Park

1.5.1	Add air conditioning at Douglass Community Center.	Operations
1.5.2	Develop master plan for park.	Planning
1.5.3	Add picnic pavilion and horseshoe pits.	Planning/Operations
1.5.4	Replace rain gutters and windows at Douglass Community Center.	Operations
1.5.5	Create renovation plan for Douglass Community Center.	Planning/Recreation

#### Objective 1.6 – Heritage Park

1.6.1	Conduct shoreline study.	Planning
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#### Objective 1.7 – Hessel Park

1.7.1	Replace parking bollards.	Operations
1.7.2	Renovate bathrooms.	Operations
1.7.3	Replace picnic pavilion roof, concrete and landscaping.	Operations

#### Objective 1.8 – Kaufman Lake Park

1.8.1	Renovate south half of perimeter roadway and parking from east to west gate.	Operations
1.8.2	Develop master plan implementation plan.	Planning

#### Objective 1.9 – Porter Park

1.9.1	Establish prairie plants throughout the site.	Operations
1.9.2	Close out construction/development.	Operations
1.9.3	Hold ribbon-cutting dedication ceremony.	Marketing/Recreation
1.9.4	Install interpretive storm water signs.	Planning/Operations

# OVERVIEW

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## STRATEGIC PLAN SHORT-TERM GOALS FOR FY 2012/14 (CONTINUED)

### Goal 1: Maintain all parks and facilities to District standards (continued).

#### Objective 1.10 – Spalding Park

	<u>Department</u>
1.10.1 Determine updated master plan/replacement plan for park.	Planning
1.10.2 Demolish Spalding Pool and bathhouse.	Operations

#### Objective 1.11 – Sunset Ridge Park

1.11.1 Determine and bid final phase of development (after grant notification and Board authorization.	Operations/Planning
1.11.2 Hold ribbon cutting dedication ceremony.	Marketing/Recreation

#### Objective 1.12 – Tennis Center

1.12.1 Complete ceiling insulation.	Operations
1.12.2 Replace court dividers.	Recreation

#### Objective 1.13 – Virginia Theatre

1.13.1 Complete renovation.	Operations
1.13.2 Create preventative building maintenance plan.	Operations
1.13.3 Create FY 13-15 entertainment schedule and book acts/rentals.	Recreation

#### Objective 1.14 – West Side Park

1.14.1 Identify, propose and install new lighting system.	Operations
1.14.2 Repair Prayer for Rain.	Operations.

### Goal 2: Provide safe environments throughout the Park District.

#### Objectives:

2.1 Establish set meeting dates to coordinate current and future safety issues which need to be repaired, corrected or studied.	Operations
2.2 Install back-up cameras on passenger vehicles and high-hazard operations vehicles.	Administration/ Operations
2.3 Start process of completing the PDRMA accreditation due in FY 13-14.	Administration
2.4 Implement Phase I ADA Transition Plan initiatives.	CUSR/Operations

### Goal 3: Create a comprehensive park system master plan.

#### Objectives:

3.1 Review design and prepare development strategies for the Landfill Park.	Planning
3.2 Research costs of in-house disc golf course construction.	Operations
3.3 Complete implementation plans for Pros Study and Needs Assessment.	Administration/ Planning/Recreation
3.4 Research outdoor fitness equipment and identify funding.	Planning
3.5 Compare results of needs assessment survey with like communities.	Administration/ Recreation

# OVERVIEW

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## STRATEGIC PLAN SHORT-TERM GOALS FOR FY 2012/14 (CONTINUED)

### Goal 4: Implement Trail Master Plan.

<u>Objectives:</u>		<u>Department</u>
4.1	Continue to apply for funding for bridge connection for Porter Park to Pipeline Trail.	Planning
4.2	Identify and develop implementation plan for internal path system for Centennial.	Planning

### Goal 5: Provide park and facility site development plans.

<u>Objectives:</u>		
5.1	Construct lily pad system at Sholem Aquatic Center.	Operations
5.2	Construct Phase II development of Sunset Ridge Park.	Administration

### Goal 6: Strengthen our fiscal responsibility.

<u>Objectives:</u>		
6.1	Finalize Program Budget.	Finance
6.2	Revise the agreement between the Park District and Champaign Library for the Douglass Branch Library.	Recreation
6.3	Complete Long-Range Capital Improvements Plan.	All Departments

### Goal 7: Explore alternative means to fund acquisition, development, and general District operations.

<u>Objectives:</u>		
7.1	Work with Foundation to develop campaigns to raise funds for Virginia Theatre, Dog Park and Prairie Farm.	Administration/ Marketing
7.2	Identify funding source to assist with energy conservation for new Leonhard Recreation Center.	Administration
7.3	Determine need for July 1, 2013 and 2014 OSLAD grant applications.	Administration/ Planning
7.4	Resolve issues with previously-awarded state legislative awards.	Administration

# OVERVIEW

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## STRATEGIC PLAN SHORT-TERM GOALS FOR FY 2012/14 (CONTINUED)

### Goal 8: Offer excellent recreation programs and special events.

<u>Objectives:</u>		<u>Department</u>
8.1	Develop 2-3-year Strategic Plan for each division.	Recreation
8.2	Create and implement a Virginia Theatre curriculum for school children.	Recreation
8.3	Establish a process and annually review program "Lifecycles and Trends."	Recreation
8.4	Develop new format and procedures for collecting and evaluating standards.	Recreation
8.5	Evaluate each seasonal offering by comparing our programs and fees with other park districts' programs, events and activities.	Recreation
8.6	Implement new programs and services as outlined in the NRPA Review Commission for Accreditation of Parks and Recreation criteria.	Recreation
8.7	Follow up on the various requirements from the Distinguished Agency Accreditation review.	Administration/ Recreation
8.8	Visit a minimum of three different park districts, facilities or events and compile a report on each visit of new programs or ideas resulting from these visits.	Recreation
8.9	Determine if a future programming swimming pool is needed, and if so, where.	Recreation/ Planning
8.10	Create policies, procedures and programs for new Leonhard Recreation Center.	Recreation

### Goal 9: Develop consistent and exceptional customer service.

<u>Objectives:</u>		
9.1	Identify and determine more user-friendly dog park registration.	Finance
9.2	Develop an action plan of how to improve internal and external customer service issues.	All Departments
9.3	Work toward 50% online registration.	Finance

### Goal 10: Implement comprehensive annual marketing plan.

<u>Objectives:</u>		
10.1	Update Champaign Park District and Virginia Theatre websites as needed.	Administration/ Marketing
10.2	Create neighborhood park newsletters for Porter, Douglass and Sunset Ridge neighborhoods.	Marketing
10.3	Create Champaign Park District Annual Report.	Marketing
10.4	Identify effective means of communicating with multi-cultural populations.	Marketing



# OVERVIEW

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## STRATEGIC PLAN SHORT-TERM GOALS FOR FY 2012/14 (CONTINUED)

### Goal 11: Upgrade technology to be consistent with industry leaders.

Objectives:

11.1	Replace computers and install servers to maintain compliance for faster response with new technology standards.	Department Information Technology
11.2	Evaluate ticket software program for the Virginia Theatre.	Recreation/ Administration
11.3	Work with UCB2 for facility hookups.	Administration
11.4	Purchase and install Maintenance Trac and train staff.	Administration/ Info Technology/ Operations
11.5	Evaluate the Park District's information technology.	Administration
11.6	Develop a tree inventory.	Operations

### Goal 12: Enhance a District-wide training program.

Objectives:

12.1	Continue to provide growth and development opportunities for staff.	Human Resources
12.2	Develop cross-training opportunities for staff.	Human Resources/ Administration
12.3	Establish an employee fitness/wellness program.	Recreation/Human Resources

### Goal 13: Retain loyal, satisfied, and professional staff.

Objectives:

13.1	Evaluate first year of Succession Development Planning.	Administration/Human Resources
13.2	Recommend new position classifications.	Finance/Human Resources
13.3	Update performance appraisals.	Human Resources

### Goal 14: Conserve the natural and historic environment.

Objectives:

14.1	Determine Department of Commerce & Economic Opportunity grant opportunities for Leonhard Recreation Center and apply for funding.	Administration
14.2	Renovate the Virginia Theatre.	Operations
14.3	Implement the Strategic Plan for the Green Team.	Administration

### Goal 15: Practice sustainable strategies.

Objectives:

15.1	Implement storm water educational and credit programs.	All Departments
15.2	Create and implement plan results of needs assessment.	Administration/ Marketing

***FINANCIAL  
SUMMARIES***

# FINANCIAL SUMMARIES

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## BUDGET SUMMARY – ALL FUNDS

	Actual 2011/12	Projected Unaudited 2012/13	Budgeted 2013/14	% Change
<b>BEGINNING FUND BALANCE</b>	<b>11,565,891</b>	<b>13,487,803</b>	<b>12,682,405</b>	
<b>REVENUES &amp; OTHER FINANCIAL SOURCES</b>				
Real Estate Taxes	10,332,806	10,630,517	10,989,389	3.38%
Corporate Replacement Taxes	248,760	246,631	240,000	-2.69%
Interest Income	38,110	27,792	27,357	-1.57%
Program Income/User Fees	1,790,750	1,580,781	1,835,188	16.09%
Swim Pass/Daily Admissions	496,546	443,024	473,234	6.82%
Concessions Income	237,146	169,295	226,410	33.74%
Rental Income	188,752	125,798	293,905	133.63%
Other Reimbursements	130,292	49,205	135,990	176.37%
Grant Proceeds	31,408	710,320	3,309,950	365.98%
Special Receipts	620,623	210,577	256,242	21.69%
Permanent Transfer	0	0	100,000	100.00%
Scholarships/Sponsors	67,580	93,024	92,975	-0.05%
Bond Receipts	1,021,000	1,051,000	1,068,000	1.62%
<b>Total Revenues and Other Sources</b>	<b>15,203,773</b>	<b>15,337,964</b>	<b>19,048,640</b>	
<b>EXPENDITURES</b>				
Full-Time Personnel	2,748,394	2,731,431	3,047,478	11.57%
Part-Time/Seasonal Personnel	1,712,517	1,591,679	2,016,706	26.70%
Employee Benefits	1,170,797	1,179,091	1,397,532	18.53%
Contractual Services	1,432,138	1,130,184	2,089,430	84.88%
Commodities and Supplies	821,359	822,592	1,024,182	24.51%
Utilities	585,990	575,180	616,843	7.24%
Insurance	221,390	205,840	255,515	24.13%
Debt Payments	1,565,671	1,568,725	1,597,965	1.86%
Other Expenditures	54,543	50,405	59,411	17.87%
Capital Expenditures	2,969,063	6,776,901	10,836,063	59.90%
<b>Total Expenditures</b>	<b>13,281,862</b>	<b>16,632,028</b>	<b>22,941,125</b>	
<b>TRANSFERS</b>				
Transfers In (including From Foundation)	0	0	0	
Transfers Out (including To Foundation)	0	0	0	
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ENDING FUND BALANCE</b>	<b>13,487,803</b>	<b>\$12,193,739</b>	<b>\$8,301,254</b>	

# FINANCIAL SUMMARIES

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## FUND BALANCE SUMMARY

	Balance 5/1/13	Budgeted Revenues	Budgeted Expenses	Other Transfers	Projected Balance 4/30/14
<b><u>OPERATING FUNDS</u></b>					
General	3,876,333	6,370,662	6,693,942	0	3,553,053
Recreation	3,295,138	5,095,122	7,055,929	0	1,334,331
Museum	334,610	2,364,318	1,749,897	0	949,031
Special Recreation	2,195,938	949,002	1,984,162	0	1,160,778
<b>Total Operating Funds</b>	<b>9,702,019</b>	<b>14,779,104</b>	<b>17,483,930</b>	<b>0</b>	<b>6,997,193</b>
<b><u>OTHER TAX FUNDS</u></b>					
Liability Insurance	377,000	281,300	369,500	0	288,800
IMRF	193,297	297,846	350,000	0	141,143
Social Security	256,826	335,155	365,000	0	226,981
Audit	12,391	18,960	18,000	0	13,351
Police Protection	26,114	22,125	30,000	0	18,239
<b>Total Other Tax Funds</b>	<b>865,628</b>	<b>955,386</b>	<b>1,132,500</b>	<b>0</b>	<b>688,514</b>
<b><u>CAPITAL FUNDS</u></b>					
Bond Amortization	7,505	1,062,250	1,061,295	0	8,460
Bond Proceeds	245,668	1,468,160	1,639,100	0	74,728
Paving and Lighting	186,241	224,654	285,000	0	125,895
Capital Improvement	1,007,902	403,000	1,267,300	0	143,602
Land Acquisition Fund	100,057	100,060	0	0	200,117
<b>Total Capital Funds</b>	<b>1,547,373</b>	<b>3,258,124</b>	<b>4,252,695</b>	<b>0</b>	<b>552,802</b>
<b><u>OTHER FUNDS</u></b>					
Special Donations	29,066	50,010	60,000	0	19,076
Activity	49,653	6,016	12,000	0	43,669
Working Cash (reflected in General Fund)	0	0	0	0	0
<b>Total Other Funds</b>	<b>78,719</b>	<b>56,026</b>	<b>72,000</b>	<b>0</b>	<b>62,745</b>
<b>TOTAL ALL FUNDS</b>	<b>12,193,739</b>	<b>19,048,640</b>	<b>24,152,529</b>	<b>0</b>	<b>7,860,393</b>

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.

For the other tax funds, the District would like to maintain a 3-6-month reserve balance to help guard against future rate increases and fluctuations.

The capital funds are budgeted to decrease as projects are completed.

# FINANCIAL SUMMARIES

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## EXPENDITURES AND TRANSFERS BY FUND

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
General Fund	4,771,793	6,628,411	6,693,942
Recreation Fund	2,719,462	2,674,255	7,055,929
Museum Fund	1,471,029	2,625,014	1,749,897
Liability Insurance Fund	256,455	292,805	369,500
Bond Amortization Funds	1,026,101	1,032,880	1,061,295
Bond Proceeds Fund	1,274,417	1,031,690	1,639,100
IMRF Fund	297,270	303,415	350,000
Social Security Fund	313,326	303,147	365,000
Audit Fund	20,475	17,630	18,000
Paving and Lighting Fund	75,000	1,176	285,000
Special Recreation Fund	589,650	607,842	1,984,162
Long-Term Capital Improvement Fund	401,052	1,031,626	1,267,300
Police Protection Fund	24,109	18,760	30,000
Special Donations Fund	35,846	55,939	60,000
Activity Fund	5,877	7,439	12,000
<b>TOTAL EXPENDITURES</b>	<b>13,281,862</b>	<b>16,632,029</b>	<b>22,941,125</b>

# FINANCIAL SUMMARIES

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## BUDGET ANALYSIS

The Champaign Park District has prepared a balanced budget for Fiscal Year 2013/14. A balanced budget is a budget where operating revenues meet or exceed operating expenses. Reserve balances are not considered an operating revenue source. This budget is balanced despite budgeted expenditures being higher than budgeted revenues as budgeted expenditures include the current year capital expenditures, and carryover capital expenditures. The priorities for the year involve an aggressive capital program including the completion the new Leonhard Recreation Center.

**CARRYOVER/RESERVE BALANCE** – The District has reached the goal of providing a minimum of four months of operating reserves in all of the main operating funds – the General, Recreation and Museum Funds. The staff and Board have been studying how best these excess balances can be used and are looking at a number of capital projects, which could be funded with these reserve dollars. The other tax-supported operating funds – Liability Insurance, IMRF Retirement and Social Security – have at least four-month operating reserves.

**REAL ESTATE TAXES** – These taxes account for 76% of the District’s total operating revenues, which are total revenues less corporate replacement taxes, grant proceeds and bond proceeds; and more than 97% of the General Fund operating revenues. Tax revenues are budgeted to increase approximately \$358,872 (3.3%) from the prior year actual.

In 2013, the assessed valuation of the District decreased .2% or \$4,284,373. With no change in assessed valuation, the tax rate increased from .6789 in 2012 to .7088 in 2013. Normally, with tax caps in place and if the District’s assessed valuation is increasing, the tax rate will decrease, but with a flat assessed valuation, the tax rate increases. At some point, if assessed valuation remains flat and then the tax rate continues to rise, the District will need to address how to keep the tax rate stable.

Increased tax revenues will mainly be used in three areas – to offset the increase in operating expenses (salaries, benefits, fuel, utilities, etc.), continued implementation of the strategic plan (addressing deferred maintenance items, use of outside/contractual services), and help with the capital program.

**CORPORATE REPLACEMENT TAXES** – The amount of replacement tax revenue received from the State of Illinois is projected to remain flat in FY 2013/14 compared to FY 2012/13. All money received in this line item is credited to the Long-Term Capital Improvement Fund and is used for capital projects.

**INTEREST INCOME** – Interest income was lower in FY 2012/13 than the prior year and is budgeted to remain at the same level in FY 2013/14 due to poor investment rates. Staff has been active in moving funds around and investing more in certificates of deposit to increase interest income amount.

# FINANCIAL SUMMARIES

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## BUDGET ANALYSIS (CONTINUED)

**PROGRAM INCOME** – 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 the Taste of C-U, and special recreation programs and activities.

**SWIM PASS/DAILY ADMISSIONS AND CONCESSIONS INCOME** – Staff has conservatively reflected these revenues because of the uncertainty of the number of pool patrons due to weather. Staff also reviewed the effect of the opening of the new YMCA on pool patrons in FY 2012/13, along with the possible effect of the opening of the new Urbana Pool in FY 2013/14.

**SPECIAL RECEIPTS** – Special receipts include money received from the City of Champaign in lieu of property taxes on the Kraft property and TIF District reimbursements. This stays fairly constant.

**OTHER REIMBURSEMENTS** - Other reimbursements are mainly program expenses reimbursed from Virginia Theatre renters such as the University of Illinois for the Ebertfest event.

**GRANT PROCEEDS** – The District is budgeting to receive grant revenues for many renovation and construction projects. Overall grant revenues budgeted for this year are \$3,309,950, which is the total of the Sunset Ridge Grant, Leonhard Recreation Center Grant, the remaining to be received for the Kaufmann Lake roadwork, the annual Illinois Arts Council Grant and the second half of the Virginia Theatre Grant.

**SCHOLARSHIPS/SPONSORSHIPS** – This line item includes sponsorship money for Taste of C-U, C-U Days and Streetfest. Scholarship funds are received from program fees along with the Can You Swing \$5 program.

**DONATIONS** – Donations are directed to the Champaign Parks Foundation.

**BOND PROCEEDS** – The District is scheduled to issue \$1,068,000 of one-year General Obligation Bonds in December 2013. \$536,670 of this issue will be used to make the debt payment on the 19-year Alternate Revenue Bonds this year. The remaining proceeds will be used for capital projects.

**FULL-TIME PERSONNEL** –The District and CUSR are scheduled to have 66 full-time employees, which is an increase of three full-time positions from the prior fiscal year. The amount budgeted 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. The three positions include two at the Virginia Theatre that were not filled in FY 2012/13 along with an additional position in Operations.

**PART-TIME PERSONNEL** – As with full-time personnel, the part-time/seasonal personnel line item is budgeted at peak levels, fully staffed, for the entire year, with full classes and ideal weather. This philosophy accounts for much of the increase in the current year.



# FINANCIAL SUMMARIES

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## **BUDGET ANALYSIS (CONTINUED)**

**CONTRACTUAL SERVICES** – Contractual Services increases are spread among many line items. Postage, printing and advertising increases are tied to increased rates and increased advertising for program events. Other line items are to help with the deferred maintenance and to plan future projects (engineering fees, other professional fees, building repairs, service and grounds contracts).

**FIELD/SPECIAL TRIPS** – This includes teen program and senior program trips. These trips are offset by the increase in program income.

**COMMODITIES AND SUPPLIES** – Basic line items such as office supplies, building maintenance and landscape supplies, cleaning and janitorial supplies and repair parts remain constant as District facilities, equipment and programs continue to grow and age, including the Aquatic Center Pool operation. Costs of chemicals and plant materials are to maintain the turf and tree program. Increases in program and food supplies are basically increases in costs to run the current programs and to enhance ones such as those run by CUSR.

**UTILITIES** – Staff was conservative in budgeting this current year in order to cover the always-increasing utility costs. The District is part of an electric and gas cooperative with the Champaign County Chamber of Commerce.

**DEBT PAYMENTS** – The District now has two debt payments each year. The District will pay off the one-year \$1,051,000 General Obligation Bond and make the annual payment on the 19-year Alternate Revenue Bonds.

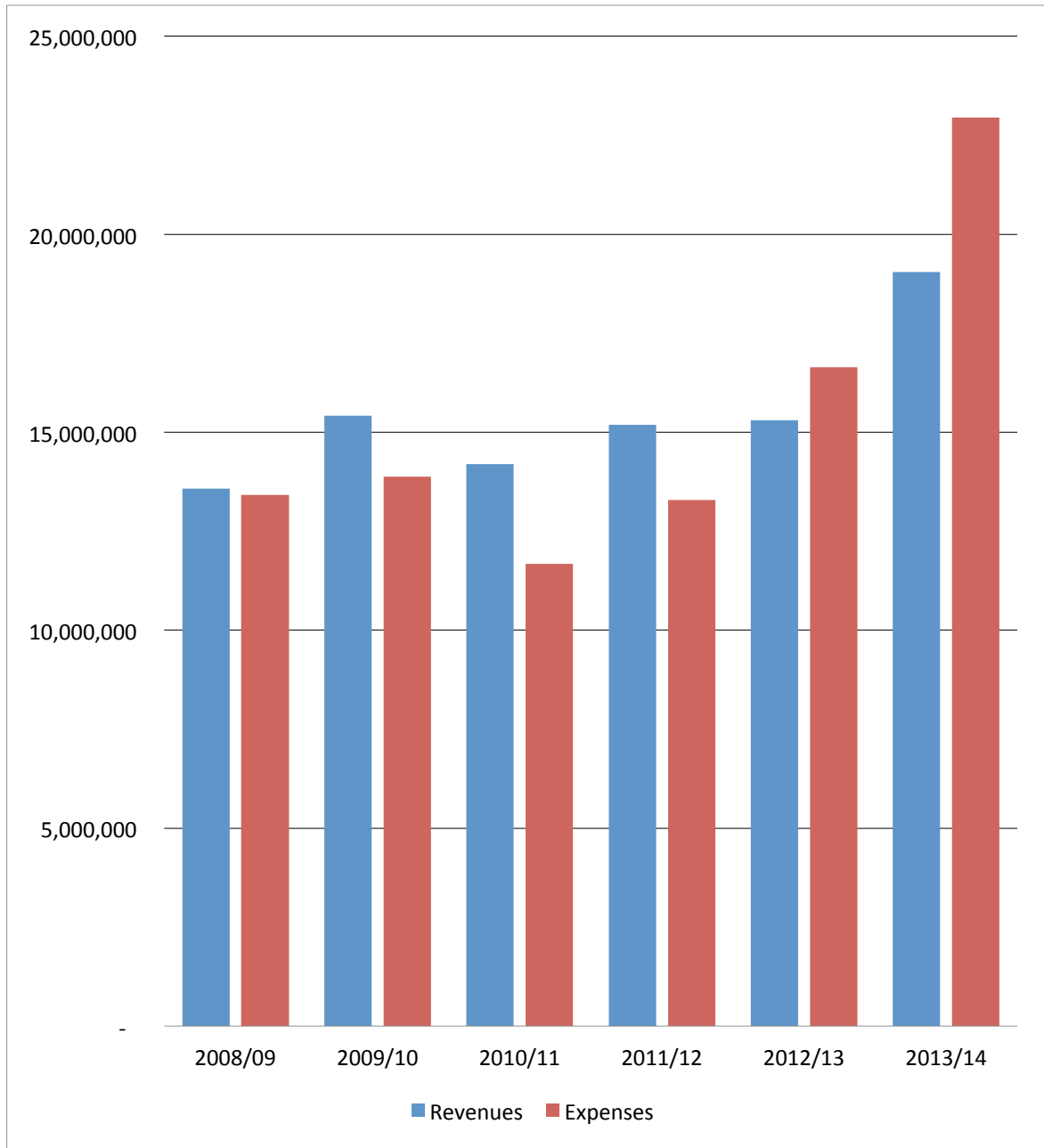
**CAPITAL EXPENDITURES** – The District has \$10,836,063 budgeted for capital expenditures. More detail on the capital programs and project schedule is available beginning on page 91. This amount reflects both new capital expenses approved in January of 2013 along with carryover expenses from the prior fiscal year.

Overall, we believe the financial condition of the District is good. Targeted operating reserve balances have been reached and are budgeted to be maintained. Operating budgets are balanced, and budgets are conservative. Staff will maintain a conservative approach with the District budget in order to keep the District operating through the current economic conditions.

# FINANCIAL SUMMARIES

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## REVENUE AND EXPENSE COMPARISONS

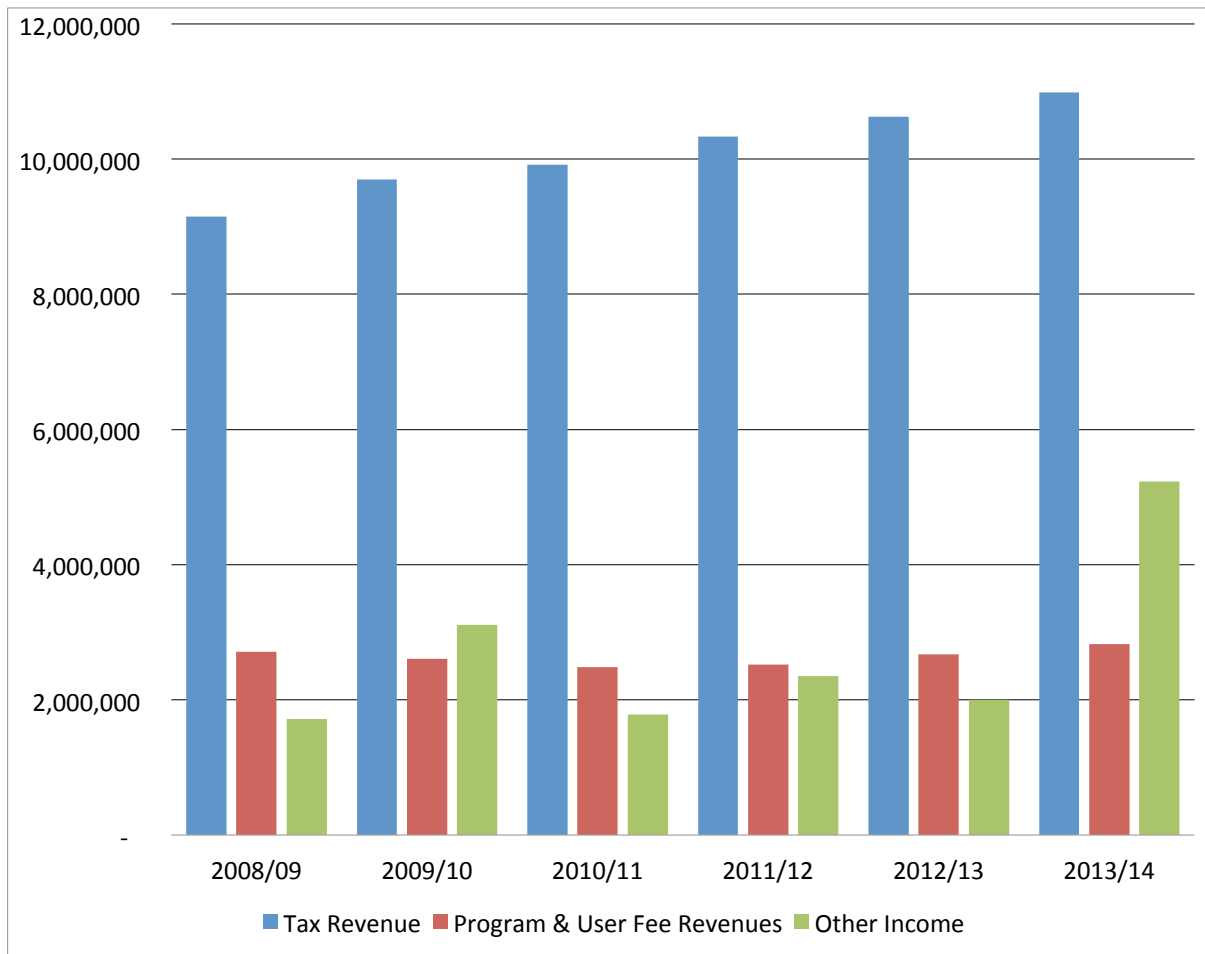


FY 2013/14 shows an increase in revenues, which is partly attributable to grant revenue (\$2,599,630) and tax revenue (\$358,872).

Expenses are shown to increase around 35%. This is due to the increase in capital expenditures from a projected amount of \$6.7 million in FY 2012/13 to a budgeted amount of \$10.8 million in FY 2013/14.

# FINANCIAL SUMMARIES

## REVENUE BREAKDOWNS AND COMPARISONS



Tax Revenue normally accounts for nearly 66% of the District's total revenue each year and nearly 70% of operating revenue. In FY 2013/14, grant revenue, included under Other Income, is higher than usual. Also included in Other Income are special receipts, and bond proceeds, which are used for capital expenditures.

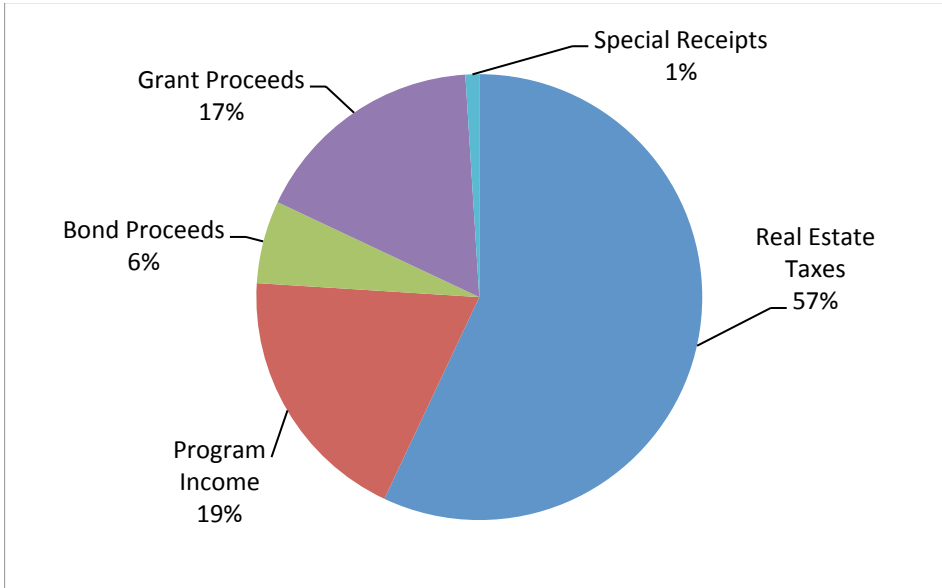
The general overall increase in Tax Revenue in each year is due to increases in the tax rates, limited by tax caps. Even with the unstable economy, Program and User Fee Revenues are generally even from year to year, but are budgeted to increase 24%, with some of that due to the reopening of the Virginia Theatre.

# FINANCIAL SUMMARIES

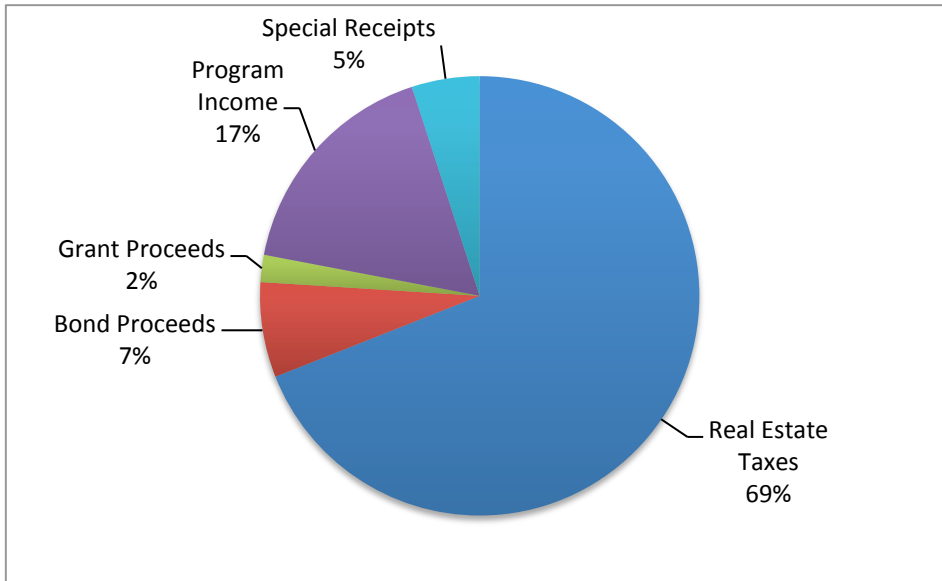
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## REVENUE BREAKDOWNS

### CURRENT YEAR



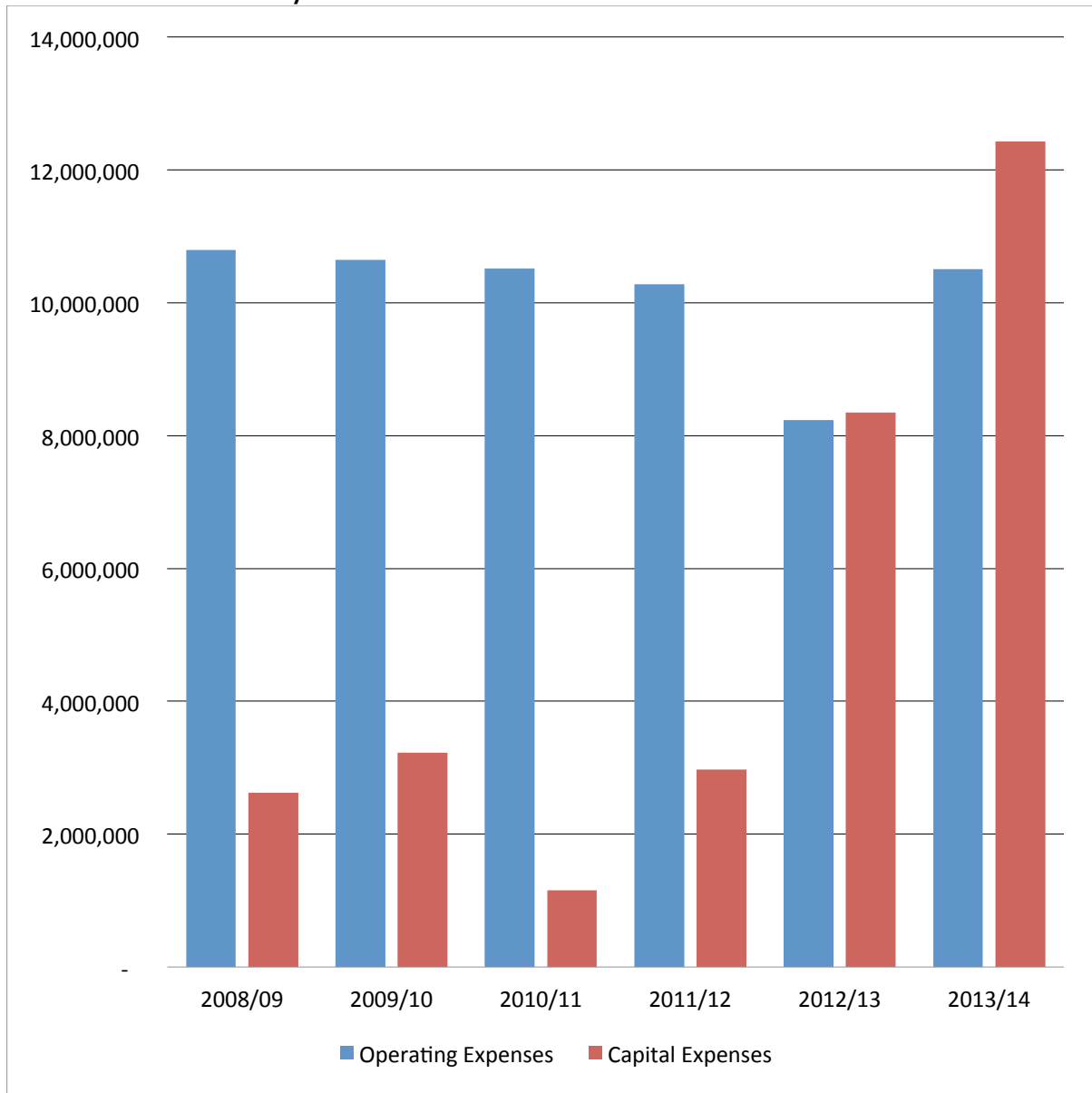
### AVERAGE AMOUNTS FOR PREVIOUS FOUR YEARS



Real estate taxes generally account for about 66% of the District's total revenues each year and nearly 70% of operating revenues. The average amount of all the revenue categories has been fairly constant over the previous four years. Bond and grant proceeds are the main revenues used to finance the District's major capital projects.

# FINANCIAL SUMMARIES

## OPERATING EXPENSES/CAPITAL TREND COMPARISONS



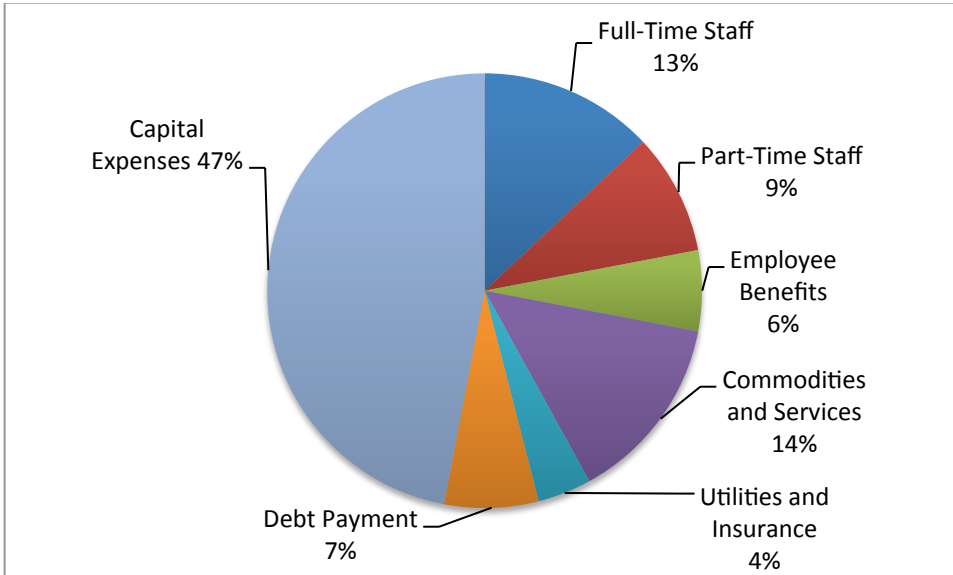
The District's operating expenses are generally around \$10 to \$11 million a year. In FY 2013/14, operating expenses are budgeted to be \$10.8 million, which is an increase over actual operating expenses in FY 2012/13 of \$1,731,000, or 19%. Actual operating expenses have actually decreased nearly 2% a year from FY 2009/10 to FY 2011/12. Capital expenses for the District normally average close to \$3 million per year, but in FY 2013/14, capital expenses will prove much higher according to the budget (\$10,891,967). Much of the capital work in FY 2013/14 is centered on the building of the Leonhard Recreation Center and other development work.

# FINANCIAL SUMMARIES

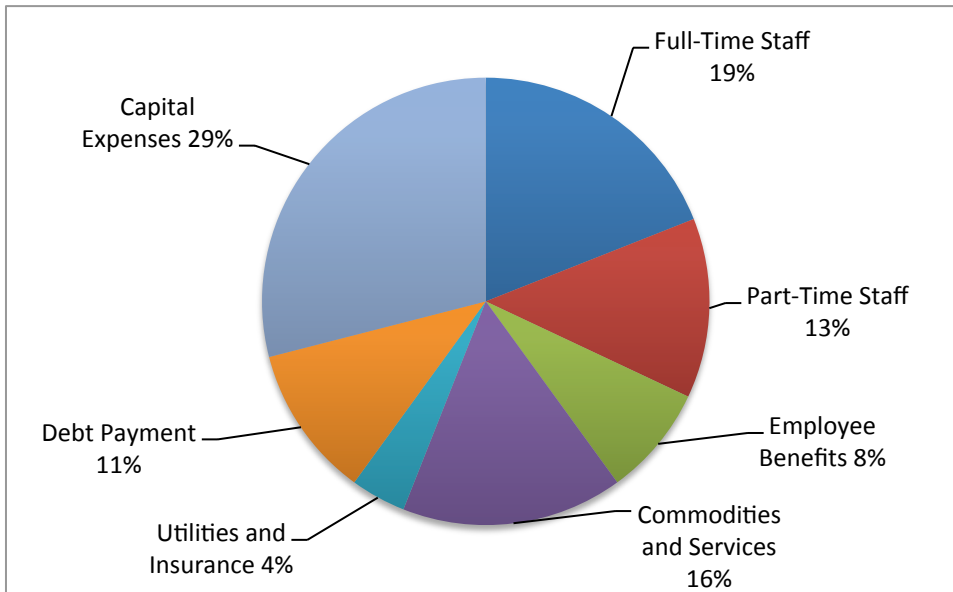
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## EXPENSE BREAKDOWNS

### CURRENT YEAR



### AVERAGE AMOUNT FOR PREVIOUS FOUR YEARS

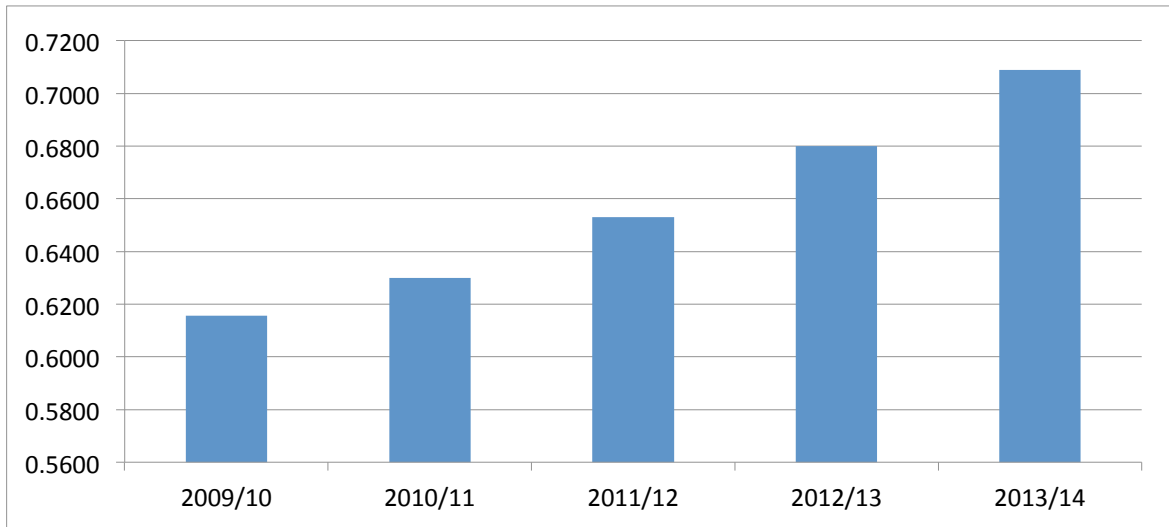


Personnel expenditures generally account for about 40% of the District's total expenditures and more than 62% of the regular operating expenses. The current year total is lower as there is an increase in capital expenditures.

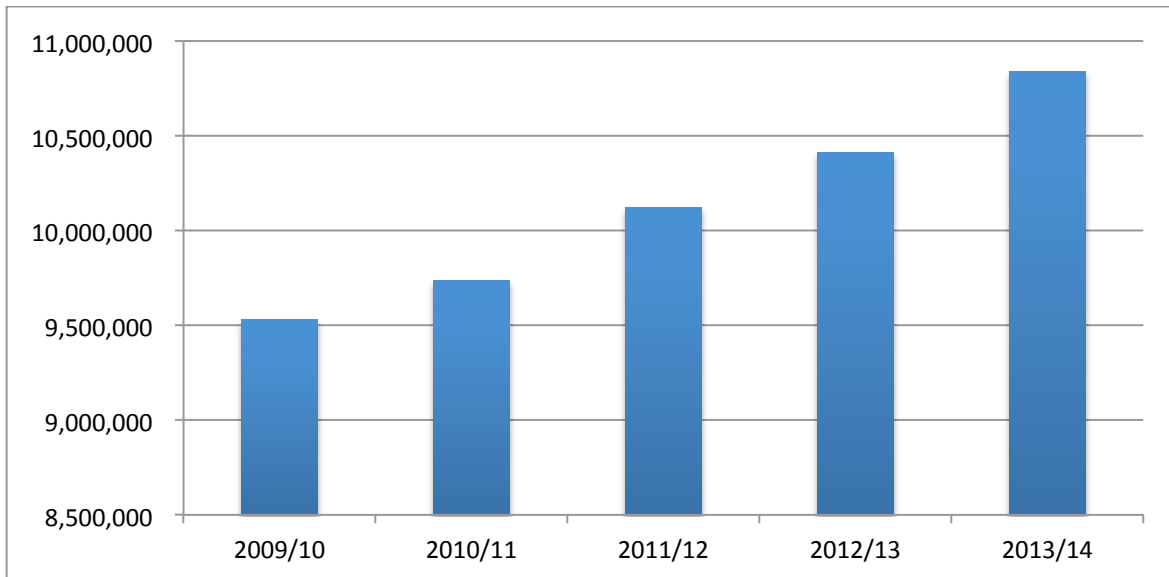
# FINANCIAL SUMMARIES

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## TAX RATES



## TAX COLLECTIONS

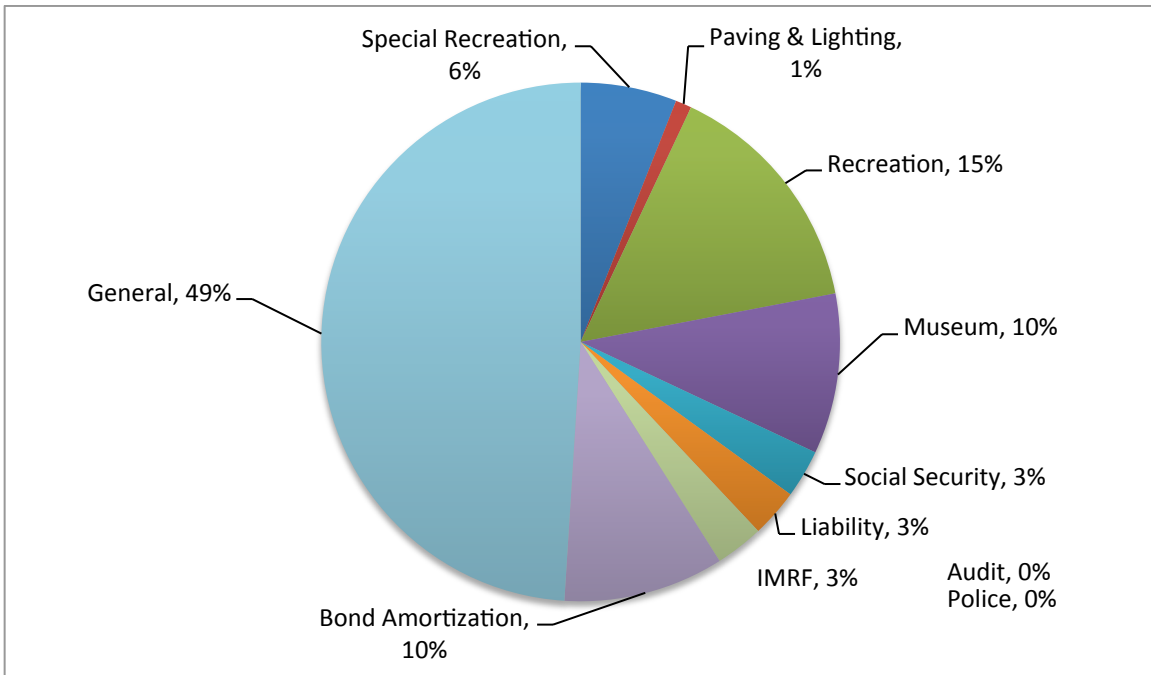


Tax collections have increased while the overall tax rate had decreased until 2010/11 as the District's assessed valuation decreased allowing the rate to actually increase. Historically the assessed valuation increases from 4-6%. The District receives more than 99% of tax that is levied. These collections do not include the funds received from Urbana Park District for C-U Special Recreation.

# FINANCIAL SUMMARIES

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## TAX DOLLAR DISTRIBUTIONS



The District can levy real estate taxes for eleven funds. Each fund can levy the tax for a specific purpose or purposes. The General Fund is the general operating fund of the District and is used to account for nearly all of the administrative, maintenance and general operating costs.

Real estate taxes collected in this current fiscal year were estimated and levied for in the previous year. Both the Audit Fund and Police Fund show as zero percent, which reflects a rounded amount.



***BUDGET***  
***By FUND***

# BUDGET BY FUND

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## FUND DESCRIPTIONS

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

District funds and their relationships are:

1. **GENERAL CORPORATE FUND** – The General Fund is the general operating fund of the 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 and the park and facility operation and maintenance costs. Funding is mainly provided by property taxes.
2. **RECREATION FUND** – The Recreation Fund is used to account for recreation programs. Property taxes are levied in this fund to pay the administrative costs of the programs provided the public. The District attempts to set program and admission fees at levels that will cover the programs' direct costs.
3. **MUSEUM FUND** – The Museum Fund accounts for the cultural arts programs and services such as the Taste of C-U, summer concerts in the park, and the dance and special interest classes provided to the public. The Springer Cultural Center, the Virginia Theatre and Prairie Farm are accounted for in this fund. Property taxes are levied to pay administrative costs and to help offset the other costs of the programs, concerts and special events
4. **LIABILITY INSURANCE FUND** – The Liability Insurance Fund accounts for the District's insurance and risk management program activity. Property taxes are levied to pay for insurance coverage for general liability, property, vehicle, workers' compensation, public officials' liability, employment practices, pollution and state unemployment services and charges. Taxes are also levied to pay for and administer the District's risk management program.
5. **ILLINOIS MUNICIPAL RETIREMENT FUND** – The IMRF Fund accounts for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund. To be eligible to participate, an employee must work 1,000 hours during the year for the District in one position. Currently, an employee must contribute 4.5% of gross salary while the District must contribute 11.12% in calendar year 2013 and 10.56% (est.) in 2014. Property taxes are levied to pay the District's portion.
6. **SOCIAL SECURITY (FICA) FUND** – The FICA Fund accounts for the District's contribution to Social Security. Property taxes are levied to pay the District's portion of the Social Security and Medicare tax on all wages paid by the District.
7. **AUDIT FUND** – The Audit Fund accounts for the expenditures related to the District's annual financial audit, which is mandated by state law. Property taxes are levied to provide resources for this expenditure.

# BUDGET BY FUND

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## FUND DESCRIPTIONS (CONTINUED)

8. **PAVING AND LIGHTING FUND** – Property taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, bike paths, sidewalks and parking lots within the parks and facilities maintained by the District.
9. **POLICE PROTECTION FUND** – Property taxes are levied in this fund to contract with the City of Champaign for use of police officers. The officers are on site at the pools, parks, facilities and special events during the year to help staff maintain safe facilities and events.
10. **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.
11. **ACTIVITY FUND** – This fund accounts for special monies from PDRMA awards, vending machines and the Adopt-A-Park program. The District administers the accounts, and they are audited with the other District funds. Each group is responsible for its own budget, but the administration of the accounts is done by District staff.
12. **SPECIAL DONATIONS FUND** – The Special Donations Fund is used to account for donations and gifts that are given specifically to the District, and to keep track of scholarship revenue and expenditures. As of the end of the 2008 fiscal year, a majority of the dollars in this fund were transferred over to the Champaign Parks Foundation.
13. **BOND AMORTIZATION FUND** – Property taxes are levied in this fund to pay the principal, interest and other professional fees associated with the bonds that have been issued for the District.
14. **BOND PROCEEDS FUNDS** - These funds account for the activity of the bond proceeds that have been issued and received. Bond proceeds are restricted to, and used by the District for, the purchase, development and renovation of park lands, buildings, facilities and equipment and any fees connected with the issuance of the bonds. Proceeds can also be used to pay off the debt payment on Alternate Revenue Bonds.
15. **CAPITAL IMPROVEMENT FUND** – The Capital Improvement Fund was established as a funding program for capital improvements and repair projects not funded by other funds. Money is accumulated in a variety of ways, including payment in lieu of taxes, corporate replacement taxes, state and federal grant programs and transfers of unallocated reserve balances from other District funds.
16. **WORKING CASH FUND** – The Working Cash Fund can only be used for temporary loans to other funds. The balance in this fund is maintained at \$250,000 with any excess from interest earned during the year credited to the General Fund. No budget is needed for this fund.
17. **LAND ACQUISITION FUND** – The Land Acquisition Fund can only be used for the costs associated with acquiring land for the District.

# **BUDGET BY FUND – GENERAL FUND**

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## **OVERVIEW**

The General Fund is the Park District's major operating fund. 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 District's general administrative costs and park and facility operation and maintenance costs.

The General Fund is divided into four departments – Executive, Finance & Administration, Marketing, and Operations. The Operations Department is further divided into four divisions – Horticulture, Maintenance, Landscape and Special Projects. More detail on all of these may be found on the next page.

Revenues are budgeted at \$6,770,612, a budgetary increase of \$1,388,423 (20%) from last year. The primary reason for this increase is the addition of Grant Revenue of \$1.3 million. The \$1.3 million is broken out at \$900,000 to be received from the Leonhard Recreation Center Grant and \$400,000 to be received from the Porter Park Grant.

Expenditures are budgeted at \$7,462,942, a budgetary decrease of \$666,224 (8%). The main reason for the decrease is the amount in capital expenditures has decreased \$817,000, which directly relates to the budgeted expenditures last year for the Virginia Theatre. In Fiscal Year 2012/13, there were more than \$3 million dollars budgeted for renovations at the Virginia Theatre. In comparing budgeted operating expenses from 2012/13 to 2013/14, they are proposed to increase \$150,000 or 3.7%, partially due to increases in wages.

Full-time and part-time salaries are budgeted at being fully staffed, with ideal weather, throughout the year. Part-time personnel increases as the Operations Department continues to work on many deferred maintenance projects while maintaining the facilities and various parks.

Employee benefits, contractual services, and commodities and supplies budgets are based on various factors – projected rates and services (health insurance, utilities, fuel, attorney fees), program growth, new facilities (marketing costs, repairs, maintenance supplies, chemicals), staff and board education and strategic plan implementation (staff training, conferences, board expense) and the use of outside consultants and professionals for planning and preliminary work on future capital projects.

The General Fund has reached its targeted reserve balance of 120 days. Staff always looks at keeping a greater balance in the General Fund because the General Fund has the most flexible reserves of the entire District budget.

# **BUDGET BY FUND – GENERAL FUND**

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## **PRINCIPAL PROGRAMS & RESPONSIBILITIES**

**EXECUTIVE DEPARTMENT** – provides executive management for the District. Responsibilities include administrative support for Board of Commissioners and Officers, bidding, elections, grants, intergovernmental collaboration, land acquisition, legal collaboration, master planning, park design, policy implementation, records retention, research and strategic planning.

**FINANCE DEPARTMENT** – manages all the District’s fiscal activities, as well as human resources, risk management and technology. Responsibilities include accounting, accounts payable, budgeting, computer services, finances, fiscal legal requirements, human resources, insurance, investments, payroll, program registration, risk management, scholarships, telecommunications and training.

**MARKETING DEPARTMENT** – promotes the District’s mission and goals by positioning its staff, volunteers, programs, events and sponsors within the community. The department markets to more than 75,000 residents. Responsibilities include designing external and internal promotional pieces and advertisements, market research, media relations, placement of all District advertising, producing Funformation, promotions, visual images, sponsorships, strategic planning and writing.

**OPERATIONS DEPARTMENT** – oversees the District’s capital improvement plan and the enhancement, maintenance and daily operation of District capital projects, equipment, facilities, parks, park features and trails, as well as facility rentals and park permits. Divisions include:

**HORTICULTURE DIVISION** – improves the aesthetic quality of the District through design, installation and maintenance of flowers, plantings and signage. Responsibilities include flower islands, flowers, ornamental plantings and park signs.

**MAINTENANCE DIVISION** – maintains facilities and pools. Responsibilities include HVAC, electrical, plumbing, carpentry and ADA upgrades.

**GROUNDS DIVISION** – manages the District’s turf and trees, ball fields, prairie restoration, and general landscape construction. Responsibilities include contractual mowing, program trees and tree management.

**SPECIAL PROJECTS DIVISION** – is responsible for completion of the District’s smaller capital projects, including projects constructed by District staff. The division is also responsible for playground maintenance and repairs along with vehicle and equipment maintenance.

# BUDGET BY FUND – GENERAL FUND

## EMPLOYEES FUNDED BY GENERAL FUND – POSITIONS AND NUMBERS

	<u>Actual</u> 2011/12	<u>Actual</u> 2012/13	<u>Proposed</u> 2013/14
<b><u>EXECUTIVE DEPARTMENT</u></b>			
Executive Director	1	1	1
Administrative Assistant	1	1	1
Park Planner	1	1	1
Park Planner I	1	1	0
<b><u>FINANCE/ADMINISTRATION DEPARTMENT</u></b>			
Director of Finance	1	1	1
Accounting Manager	1	1	1
Human Resources Manager	1	1	1
Risk Manager/FY 2012/13 Risk Coordinator paid out of the Insurance Fund	0	0	1
Technology Manager	1	1	1
Accounts Payable/Accounting Clerk	2	2	2
Receptionist/Building Service Worker	2	2	2
<b><u>MARKETING DEPARTMENT</u></b>			
Marketing and Development Director	1	1	1
Graphic Designer	1	1	1
Marketing Coordinator	1	.5	1
Volunteers Coordinator/Special Events	0	.5	.5
<b><u>OPERATIONS DEPARTMENT</u></b>			
Director of Operations/FY 2012/13			
Superintendent of Operations and Planning	1	1	1
Receptionist	1	1	1
<b><u>MAINTENANCE DIVISION</u></b>			
Maintenance Supervisor	1	1	1
Operations Specialist/Maintenance	6	6	5
<b><u>HORTICULTURE DIVISION</u></b>			
Horticulture Supervisor	1	1	1
Horticulture Specialists	4	4	4
<b><u>SPECIAL PROJECTS DIVISION</u></b>			
Special Projects Supervisor	.5	.5	1
Special Projects/Mechanic Staff	2	2	3
<b><u>GROUNDS DIVISION</u></b>			
Grounds Supervisor	.5	.5	1
Grounds Workers	5	5	5
Landscape Trees Foreman	1	1	1
<b>TOTAL</b>	<b>39</b>	<b>39</b>	<b>39.5</b>

# BUDGET BY FUND – GENERAL FUND

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## BUDGET SUMMARY

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>4,045,350</b>	<b>4,706,742</b>	<b>3,876,333</b>
<b>REVENUE SUMMARY</b>			
Real Estate Taxes	5,214,332	5,233,645	5,310,000
Grant Revenue	0	400,000	900,000
Interest Income	15,190	13,286	13,000
Special Receipts	74,854	15,971	13,050
Flower Island Sponsors	122,198	126,647	127,912
Program Income	6,610	8,453	6,700
<b>Total Revenues</b>	<b>5,433,184</b>	<b>5,798,002</b>	<b>6,370,662</b>
<b>EXPENDITURE SUMMARY</b>			
Full-Time Personnel	1,722,114	1,710,916	1,883,987
Part-Time/Seasonal Personnel	304,119	285,242	401,498
Employee Benefits	308,266	303,790	364,327
Contractual Services	665,398	498,452	880,015
Commodities and Supplies	372,557	391,782	507,172
Utilities	105,775	110,504	112,114
Other Expenditures	11,747	13,224	2,829
Capital Expenditures	1,281,817	3,314,502	2,542,000
<b>Total Expenditures</b>	<b>4,771,792</b>	<b>6,628,411</b>	<b>6,693,942</b>
<b>TRANSFER SUMMARY</b>			
Transfer to Long-Term Capital Fund	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>4,706,742</b>	<b>3,876,333</b>	<b>3,553,053</b>

# BUDGET BY FUND – GENERAL FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>FULL-TIME PERSONNEL</u></b>			
Department Heads	287,352	289,131	309,141
Supervisors/Managers/Coordinator	461,371	450,290	543,156
Office/Support Staff	290,342	291,116	303,975
Maintenance Workers	24,773	26,473	27,050
Landscape/Horticulture Workers	658,277	653,906	700,665
<b>Total Full-Time Personnel</b>	<b>1,722,114</b>	<b>1,710,916</b>	<b>1,883,987</b>
<b><u>PART-TIME/SEASONAL PERSONNEL</u></b>			
Office/Support Staff	66,472	47,489	77,810
Custodial/Janitorial	1,273	507	1,800
General Staff	0	0	0
Seasonal Maintenance/Landscaping Staff	236,374	237,246	321,888
<b>Total Part-Time Personnel</b>	<b>304,119</b>	<b>285,242</b>	<b>401,498</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
Dental Insurance	11,650	11,954	11,400
Health Insurance	261,762	252,513	303,540
Life Insurance	4,741	4,781	4,944
Employee Assistance Program	1,100	1,136	1,200
Car Allowance/Health Insurance Reimbursements	29,013	33,406	43,243
<b>Total Employee Benefits</b>	<b>308,266</b>	<b>303,790</b>	<b>364,327</b>



# BUDGET BY FUND – GENERAL FUND

## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CONTRACTUAL SERVICES</b>			
Postage and Mailing	26,054	25,655	31,010
Printing and Publications	47,221	49,283	58,838
Staff/Public Meetings	1,896	1,758	2,200
Legal Publications/Job Notices	8,265	5,324	8,050
Advertising/Publicity/Promotions	10,638	10,381	11,900
Staff Training	918	6,284	13,000
Memberships, Dues and Fees	12,919	13,083	15,475
Conference and Travel	11,363	12,084	24,260
Board Expense	5,415	5,634	6,000
Attorney Fees	56,017	54,775	60,000
Architect/Engineering Fees	101,938	23,456	140,220
Other Professional Fees	69,396	27,994	154,100
Landfill Fees	19,999	18,097	16,510
Mileage Reimbursement	136	232	500
Office Equipment Repairs	44	95	1,000
Vehicle Repairs	9,817	7,446	18,650
Equipment Repairs	5,787	4,693	5,650
Building and Facility Repairs	8,791	8,663	15,550
Rental Equipment	8,024	5,841	13,395
Pest Control	3,382	706	2,164
Service Contracts-Equipment	22,102	27,230	31,140
Licenses and Testing	9,475	10,637	11,669
Service Contracts-Facilities	9,048	5,782	9,340
Service Contracts-Grounds	41,896	32,452	64,500
Other Service Contracts	961	609	0
Contractual Mowing	145,496	120,515	128,750
Pager/Cell Phone Service	15	680	200
Subscriptions	446	454	820
Internet Cost	0	0	0
Personnel Costs	14,490	12,384	17,574
Petty Cash	4,000	50	0
Health and Wellness	2,864	3,045	7,800
Other Contractual Services	1,646	495	2,950
Contractual Personnel	250	0	200
Intern Stipends	725	325	600
Contractual Entertainment	0	550	1,000
Park and Recreation Excellence	3,967	1,761	5,000
<b>Total Contractual Services</b>	<b>665,398</b>	<b>498,452</b>	<b>880,015</b>

# BUDGET BY FUND – GENERAL FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>COMMODITIES &amp; SUPPLIES</u></b>			
Office Supplies	13,871	12,519	20,000
Stationery/Envelopes	1,221	203	1,000
Paper and Duplicating Supplies	2,006	2,279	2,500
Checks and Bank Supplies	147	927	1,500
Photographic Supplies	26	956	110
Books and Manuscripts	574	452	850
First Aid Supplies	9,428	4,774	6,000
Safety Supplies	5,084	8,995	6,000
Staff Uniforms	9,170	13,045	12,250
Participant Uniforms	600	1,031	2,000
Building Maintenance Supplies	19,624	23,822	28,610
Grounds Maintenance Supplies	32,367	39,374	54,750
Cleaning/Janitorial Supplies	3,495	3,555	5,000
Playground Maintenance Supplies	5,874	5,622	7,400
Small Equipment/Tools	10,169	8,623	17,100
Supplies and Paint Inventory	6,539	3,919	7000
Vehicle/Equipment Repair Parts	36,636	39,387	46,900
Amenity Maintenance	6,876	12,267	11,500
Gasoline and Fuel	77,775	72,859	86,000
Chemicals	24,091	25,067	54,100
Paints	866	1,410	3,000
Plant Materials	98,875	105,145	121,550
Flowers, Cards, Etc.	460	485	500
Plaques, Prizes, Awards	3,508	1,581	4,202
Recreation/Program Supplies	2,740	1,898	5,150
Food Supplies	535	1,586	2,200
<b>Total Commodities and Supplies</b>	<b>372,557</b>	<b>391,782</b>	<b>507,172</b>
<b><u>UTILITIES</u></b>			
Sanitary Fees and Charges	1,046	2,800	1,500
Gas and Electricity	44,762	41,626	50,200
Water	35,666	41,960	34,800
Telephone	24,301	24,117	25,614
<b>Total Utilities</b>	<b>105,775</b>	<b>110,504</b>	<b>112,114</b>
<b><u>OTHER EXPENDITURES</u></b>			
Drainage and Property Taxes	1,699	2,735	1,800
Credit Card Fees	10,048	10,489	1,029
<b>Total Other Expenditures</b>	<b>11,747</b>	<b>13,224</b>	<b>2,829</b>

# BUDGET BY FUND – GENERAL FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>CAPITAL EXPENDITURES</u></b>			
Office Equipment	19,115	28,775	35,000
Vehicles/Landscape Equipment	162,113	4,500	15,000
Parks and Facility Improvements	908,488	3,276,351	2,214,000
Repair Projects, Equipment	92,101	4,876	178,000
Land Acquisition/Development	100,000	0	100,000
<b>Total Capital Expenditures</b>	<b>1,281,817</b>	<b>3,314,502</b>	<b>2,542,000</b>
<b>TOTAL EXPENDITURES</b>	<b>4,771,792</b>	<b>6,628,411</b>	<b>6,693,942</b>

# BUDGET BY FUND – GENERAL FUND

## BUDGET SUMMARY BY DEPARTMENT FY 2013/14

	Administration	Volunteers/ Marketing	Operations*	Total
<b>REVENUE SUMMARY</b>				
Real Estate Taxes	5,310,000	0	0	5,310,000
Grant Proceeds	1,300,000	0	0	1,300,000
Interest Income	13,000	0	0	13,000
Special Receipts	13,050	0	0	13,050
Flower Island Sponsors/Program Income	6,700	0	127,912	134,612
<b>Total Revenues</b>	<b>6,642,750</b>	<b>0</b>	<b>127,912</b>	<b>6,770,662</b>
<b>Expenditure Summary</b>				
Full-Time Personnel	717,900	133,912	1,032,175	1,883,987
Part-Time Seasonal Personnel	62,210	0	339,288	401,498
Employee Benefits	364,327	0	0	364,327
Contractual Services	284,813	113,718	481,484	880,015
Commodities and Supplies	34,600	20,202	452,370	507,172
Utilities	47,738	0	64,376	112,114
Permanent Transfer	0	0	0	0
Other Expenditures	2,829	0	0	2,829
Capital Expenditures	0	0	3,311,000	3,311,000
<b>Total Expenditures</b>	<b>1,514,417</b>	<b>267,832</b>	<b>5,680,693</b>	<b>7,462,942</b>

### \*BUDGET SUMMARY OF OPERATIONS DIVISIONS

	Adminis- tration	Parks Landscape	Mainte- nance	Horti- culture	Special Projects	Total
<b>EXPENDITURE SUMMARY</b>						
Full Time Personnel	124,113	207,533	314,590	234,769	151,170	1,032,175
Part-Time Seasonal Staff	17,400	115,958	74,182	95,700	36,048	339,288
Contractual	208,964	221,160	32,420	12,770	6,170	481,484
Commodities and Supplies	3,010	188,750	85,700	137,310	37,600	452,370
Utilities	14,776	43,100	0	6,500	0	64,376
Capital Expenditures	3,311,000	0	0	0	0	3,311,000
<b>Total Expenditures</b>	<b>3,679,263</b>	<b>776,501</b>	<b>506,892</b>	<b>487,049</b>	<b>230,988</b>	<b>5,680,693</b>

# BUDGET BY FUND – GENERAL FUND

## PROGRAM BUDGET SUMMARY FY 2013/14 (INCLUDING INDIRECT EXPENSES)

	Flower Island	Park Flowers	Eddie Albert Plots
<b><u>REVENUE SUMMARY</u></b>			
Program Fees	127,912	0	4,700
<b>Total Revenue</b>	<b>127,912</b>	<b>0</b>	<b>4,700</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Full-Time Personnel	99,411	135,358	0
Part-Time Seasonal Personnel	35,700	60,000	0
Employee Benefits	0	0	0
Contractual Services	7,160	5,610	975
Commodities and Supplies	65,635	71,775	300
Utilities	6,500	0	2,900
Other Expenditures	0	0	0
Capital Expenditures	0	0	0
<b>Total Expenditures</b>	<b>214,406</b>	<b>272,743</b>	<b>4,175</b>
<b>NET PROFIT/LOSS WITH DIRECT EXPENSES</b>	<b>-86,494</b>	<b>-272,743</b>	<b>525</b>
<b><u>INDIRECT EXPENSES</u></b>			
Full-Time Salaries	0	0	0
Benefits	22,603	22,603	0
Administrative Overhead Costs	55,924	85,457	891
Facility Costs	0	0	0
IMRF	10,900	14,000	0
Social Security	10,331	14,954	0
<b>Total Indirect Costs</b>	<b>99,758</b>	<b>137,014</b>	<b>891</b>
<b>NET PROFIT/LOSS WITH INDIRECT EXPENSES</b>	<b>-186,252</b>	<b>-409,757</b>	<b>-366</b>

# **BUDGET BY FUND – RECREATION FUND**

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## **Overview**

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

The Recreation Fund is divided into the following divisions:

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

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

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

**DAY CAMPS AND PRESCHOOL PROGRAMS** – This division accounts for summer day camps and the year-round preschool programs run by the District, including the Leonhard Recreation Center Day Camp and the Douglass Day Camp.

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

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

There is an increase in budgeted operating expenditures (\$145,000 or 5.3%) from those budgeted in the prior year. Part of the reason for that is the decrease of one full-time employee. The Recreation Fund has reached its targeted reserve balance; the 120-day reserve calculates out to \$965,000.

Capital expenses of \$4,178,000 are budgeted this year. A majority of that amount is designated for the construction of a new Leonhard Recreation Center at Centennial Park. A combination of the fund reaching its targeted reserve balance and the prior years' budget surplus has enabled this fund to set aside money. The remaining capital funds will be used for improvements at Spalding Park and Douglass Park, and improvements at the Sholem Aquatic Center.

# **BUDGET BY FUND – RECREATION FUND**

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## **PRINCIPAL PROGRAMS & RESPONSIBILITIES**

**AQUATICS & TENNIS** - operates the aquatic and tennis facilities of the District. These facilities include Sholem Aquatic Center and the Tennis Center.

**SPORTS & FACILITIES DIVISION** - operates a variety of facilities implementing programs for all ages and interests. These facilities, parks and park features include Centennial Park, concessions (Zahnd Park and Dodds Park), Douglass and Leonhard Recreation Centers, Kaufman Lake and Boathouse. Responsibilities include adult sports programs, ball field maintenance, concessions, day camps, farm interpretive programs, fitness programs, health/wellness programs, outdoor programs, youth sports programs and senior programs.

## **EMPLOYEES FUNDED BY RECREATION FUND – POSITIONS AND NUMBERS**

	Actual 2011/12	Actual 2012/13	Proposed 2013/14
<b><u>RECREATION DEPARTMENT ADMINISTRATION</u></b>			
Director of Recreation	1	1	1
<b><u>AQUATICS AND TENNIS</u></b>			
Sports and Aquatics Manager	1	0	1
Facility/Program Coordinator	0	0	1
Head Tennis Professional	1	1	1
Tennis Coordinator	1	1	1
<b><u>SPORTS AND FACILITIES</u></b>			
Program Manager	2	2	2
Facility Program Coordinator	3	4	3
Receptionist/Building Service Worker	2	2	2
Sports Field Foreman	1	1	1
Sports Field Worker	1	1	1
<b>TOTAL</b>	<b>14</b>	<b>13</b>	<b>14</b>

# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY

	Actual 2011-2012	Projected 2012-2013	Budgeted 2013-2014
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>2,181,335</b>	<b>2,713,885</b>	<b>3,295,138</b>
<b>REVENUE SUMMARY</b>			
Real Estate Taxes	1,415,516	1,531,758	1,690,000
Interest Income	2,994	6,903	3,000
Program Income	1,053,294	1,015,366	1,064,188
Facility Rentals	102,875	95,435	101,910
Concession/Merchandise Revenues	157,153	149,131	148,910
Sponsorships/Donations	2,396	750	3,950
Special Receipts/Grant Revenue	13,061	13,142	1,609,930
Season Tickets, Pools	210,816	173,471	192,542
Daily Admissions, Pools	293,907	269,551	280,692
<b>Total Revenues</b>	<b>3,252,012</b>	<b>3,255,508</b>	<b>5,095,122</b>
<b>EXPENDITURE SUMMARY</b>			
Full-Time Personnel	507,800	497,051	601,146
Part-Time/Seasonal Personnel	910,010	865,099	1,042,472
Employee Benefits	105,867	118,723	148,300
Contractual Services	205,674	221,555	327,840
Commodities and Supplies	309,216	291,564	359,163
Utilities	372,838	361,406	385,446
Other Expenditures	22,967	24,284	33,562
Capital Expenses	285,091	294,573	4,158,000
<b>Total Expenditures</b>	<b>2,719,462</b>	<b>2,674,255</b>	<b>7,055,929</b>
<b>TRANSFER SUMMARY</b>			
Transfer to Capital Improvements Fund	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>2,713,885</b>	<b>3,295,138</b>	<b>1,334,331</b>



# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>FULL-TIME PERSONNEL</u></b>			
Department Head/Managers	114,329	149,264	209,509
Office/Support Staff	33,672	33,972	33,760
Custodial	38,735	39,074	38,205
Ball Field Staff	60,494	56,412	49,492
Program/Facility Coordinator	260,569	218,328	270,180
<b>Total Full-Time Personnel</b>	<b>507,800</b>	<b>497,051</b>	<b>601,146</b>
<b><u>PART-TIME/SEASONAL PERSONNEL</u></b>			
Office/Support Staff	76,191	79,605	84,057
Custodial/Janitorial	8,064	7,738	14,568
Program Supervisors	62,865	74,670	94,496
Sports Officials	94,202	88,673	97,128
Assistant Directors/Coordinators	78,448	64,079	82,630
Program Instructors	158,656	157,867	167,800
General Staff	72,382	62,405	87,183
Scorekeepers	14,479	14,768	21,326
Summer Camp/Pool Staff	273,547	260,600	313,846
Site Supervisors	39,560	16,681	21,202
Building Openers	2,377	2,137	3,232
Seasonal Maintenance	29,238	35,876	55,004
<b>Total Part-Time Personnel</b>	<b>910,010</b>	<b>865,099</b>	<b>1,042,472</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
Dental Insurance	3,975	4,175	4,650
Health Insurance	91,494	96,450	123,810
Life Insurance	1,442	1,499	1,560
Employee Assistance Program	550	568	580
Car Allowance/Health Insurance Reimbursement	8,406	16,031	17,700
<b>Total Employee Benefits</b>	<b>105,867</b>	<b>118,723</b>	<b>148,300</b>

# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>CONTRACTUAL SERVICES</u></b>			
Postage and Mailing	2,004	3,691	5,961
Printing and Publications	4,967	1,319	2,935
Staff/Public Meetings	966	999	12,695
Legal Publications/Job Notices	66	214	200
Advertising/Publicity/Promotions	1,729	2,099	5,347
Staff Training	13,878	14,067	2,500
Memberships, Dues and Fees	9,468	11,004	10,398
Conference and Travel	2,779	5,875	11,850
Professional Fees	12,980	1,420	33,000
Landfill Fees	7,421	6,899	8,042
Mileage Reimbursement	1,169	944	1,550
Office Equipment Repairs	0	0	450
Vehicle Repairs	1,971	151	1,000
Equipment Repairs	727	1,239	3,600
Building Repair	13,471	13,942	20,318
Rental Equipment	9,589	13,014	24,790
Rental – Facilities	3,133	6,810	8,400
Pest Control	5,777	3,330	3,403
Service Contracts – Equipment	1,218	1,165	2,239
Licenses and Fees	165	130	50
Service Contracts	59,731	58,558	61,226
Pager/Cell Phone Service	6	738	8,000
Subscriptions	568	543	445
Internet Services	0	0	803
Personnel Costs	0	0	500
Petty Cash	100	0	0
Other Contractual Services	9,524	3,840	9,504
Contractual Personnel	1,060	6,171	11,833
Intern Expense	4,810	3,125	5,400
Contractual Entertainment	0	0	1,650
Program Registration Fees	0	0	0
Field/Special Trips	36,396	60,267	69,751
<b>Total Contractual Services</b>	<b>205,674</b>	<b>221,555</b>	<b>327,840</b>

# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>COMMODITIES AND SUPPLIES</u></b>			
Office Supplies	8,513	6,295	8,720
Stationery/Envelopes	0	102	200
Paper and Duplicating Supplies	1,067	753	1,535
Checks and Bank Supplies	0	0	0
Photographic Supplies	0	332	0
Books and Manuscripts	295	169	756
First Aid Supplies	247	446	2,300
Staff Uniforms	8,489	4,686	7,749
Participant Uniforms	25,972	27,304	30,129
Building Maintenance Supplies	40,816	42,280	37,500
Grounds Maintenance Supplies	23,398	21,246	23,400
Cleaning/Janitorial Supplies	11,798	9,633	11,594
Equipment and Tools	1,943	810	3,000
Vehicle/Equipment Repair Parts	6,375	6,360	7,000
Gasoline and Fuel	6,957	7,813	12,000
Chemicals	35,421	31,287	28,300
Paints	6	60	300
Plant Materials	2,176	1,340	8,000
Flowers, Cards, Etc.	291	381	300
Plaques, Prizes, Awards	7,953	10,102	14,938
Recreation/Program Supplies	45,018	49,641	90,525
Food Supplies	13,600	11,107	23,920
Merchandise for Resale	68,881	59,419	46,997
<b>Total Commodities and Supplies</b>	<b>309,216</b>	<b>291,564</b>	<b>359,163</b>
<b><u>UTILITIES</u></b>			
Sanitary Fees	6,947	6,203	5,570
Gas and Electricity	235,392	226,935	259,670
Water and Sanitary Fees	103,476	102,543	92,940
Telephone	27,024	25,725	27,266
<b>Total Utilities</b>	<b>372,838</b>	<b>361,406</b>	<b>385,446</b>
<b><u>OTHER EXPENDITURES</u></b>			
Sales Tax	12,422	11,689	13,022
Credit Card Fees	10,545	12,595	20,540
<b>Total Other Expenditures</b>	<b>22,967</b>	<b>24,284</b>	<b>33,562</b>
<b><u>CAPITAL EXPENDITURES</u></b>			
Repair Projects	52,179	0	0
Capital Improvements	232,912	294,573	4,158,000
<b>Total Capital Expenditures</b>	<b>285,091</b>	<b>294,573</b>	<b>4,158,000</b>
<b>TOTAL EXPENDITURES</b>	<b>2,719,462</b>	<b>2,674,255</b>	<b>7,055,929</b>

# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY BY DEPARTMENT

	Adminis- tration	Facilities	Sports/ Other Programs	Preschool Day Camp Programs	Conces- sions	Pool Programs	Total
<b>REVENUE SUMMARY</b>							
Real Estate Taxes	1,682,000	0	0	0	0	0	1,682,000
Interest Income	3,000	0	0	0	0	0	3,000
Program/Rental/ Other Income	1,633,000	320,517	456,740	275,997	143,571	572,297	3,402,122
<b>Total Revenues</b>	<b>3,318,000</b>	<b>320,517</b>	<b>456,740</b>	<b>275,997</b>	<b>143,571</b>	<b>572,297</b>	<b>5,087,122</b>
<b>EXPENDITURE SUMMARY</b>							
Full-Time Personnel	167,645	302,960	82,075	30,773	6,442	11,251	601,146
Part-Time Personnel	8,760	254,859	209,544	192,392	33,833	343,084	1,042,472
Employee Benefits	148,300	0	0	0	0	0	148,300
Contractual Services	55,602	99,477	99,539	29,860	2,900	40,462	327,840
Commodities	42,764	108,760	88,220	11,821	47,834	59,764	359,163
Utilities	500	260,126	0	0	920	123,900	385,446
Other Expenditures	20,540	350	197	0	12,475	0	33,562
Capital Expenditures	4,178,000	0	0	0	0	0	4,178,000
<b>Total Expenditures</b>	<b>4,622,111</b>	<b>1,026,532</b>	<b>479,575</b>	<b>264,846</b>	<b>104,404</b>	<b>578,461</b>	<b>7,075,929</b>

# **BUDGET BY FUND – RECREATION FUND**

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## **BUDGET SUMMARY - FACILITIES/BALL FIELDS**

	Douglass Annex	Hays Center	Douglass Center	Leonhard Center	Tennis Center	Ball Fields	Other Facilities	Total
<b>REVENUE SUMMARY</b>								
Program Fees/ Rental Income	1,365	16,940	2,070	7,200	227,762	46,634	18,546	320,517
<b>Total Revenue</b>	<b>1,365</b>	<b>16,940</b>	<b>2,070</b>	<b>7,200</b>	<b>227,762</b>	<b>46,634</b>	<b>18,546</b>	<b>320,517</b>
<b>EXPENSE SUMMARY</b>								
Full-Time Personnel	0	0	102,608	39,455	85,759	75,138	0	302,960
Part-Time Seasonal Personnel	280	6,630	59,872	39,661	82,816	61,580	4,020	254,859
Employee Benefits	0	0	0	0	0	0	0	0
Contractual Services	11,409	4,218	31,463	3,104	29,193	16,850	3,240	99,477
Commodities & Supplies	1,250	1,550	9,850	7,315	14,849	67,246	6,700	108,760
Utilities	11,140	14,620	28,040	31,842	46,522	124,182	3,780	260,126
Other Expenditures	0	0	0	0	350	0	0	350
Capital Expenditures	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>24,079</b>	<b>27,018</b>	<b>231,833</b>	<b>121,377</b>	<b>259,489</b>	<b>344,996</b>	<b>17,740</b>	<b>1,026,532</b>
<b>NET PROFIT/LOSS</b>	<b>-22,714</b>	<b>-10,078</b>	<b>-229,763</b>	<b>-114,177</b>	<b>-31,727</b>	<b>-298,362</b>	<b>806</b>	<b>-706,015</b>

# BUDGET BY FUND – RECREATION FUND

## BUDGET SUMMARY – YOUTH SPORTS

	Baseball	Basketball	Softball	Soccer	Volleyball	Develop & Motor Skills	Douglass Youth	Total
<b>REVENUE SUMMARY</b>								
Program Fees	3,270	23,755	9,975	42,986	5,402	20,597	19,445	125,430
<b>Total Revenue</b>	<b>3,270</b>	<b>23,755</b>	<b>9,975</b>	<b>42,986</b>	<b>5,402</b>	<b>20,597</b>	<b>19,445</b>	<b>125,430</b>
<b>EXPENSE SUMMARY</b>								
Full-Time Personnel	424	6,357	4,238	11,189	294	6,083	5,184	33,769
Part-Time/Seasonal Personnel	0	9,160	4,363	13,461	2,056	7,624	10,072	46,736
Employee Benefits	0	0	0	0	0	0	0	0
Contractual Services	1,800	810	550	1,105	0	740	7,183	12,188
Commodities & Supplies	594	3,298	1,956	15,512	910	1,997	1,134	25,401
Utilities	0	0	0	0	0	0	0	0
Other Expenditures	0	0	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,818</b>	<b>19,625</b>	<b>11,107</b>	<b>41,267</b>	<b>3,260</b>	<b>16,444</b>	<b>23,573</b>	<b>118,094</b>
<b>NET PROFIT/LOSS</b>	<b>452</b>	<b>4,130</b>	<b>-1,132</b>	<b>1,719</b>	<b>2,142</b>	<b>4,153</b>	<b>-4,128</b>	<b>7,336</b>

# **BUDGET BY FUND – RECREATION FUND**

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## **BUDGET SUMMARY - ADULT SPORTS**

	Basketball	Soccer	Softball	Volleyball	Douglass	Total
<b><u>REVENUE SUMMARY</u></b>						
Program Fees	14,010	19,375	114,510	21,320	4,335	173,550
Total Revenue	14,010	19,375	114,510	21,320	4,335	173,550
<b><u>EXPENDITURE SUMMARY</u></b>						
Full-Time Staff	1,761	2,348	13,501	2,055	1,377	21,042
Part-Time/Seasonal Staff	11,004	13,358	67,602	13,692	3,372	109,028
Contractual	0	200	5,480	1,452		7,132
Commodities and Supplies	625	455	14,697	0	1,327	17,104
<b>Total Expenditures</b>	<b>13,390</b>	<b>16,361</b>	<b>101,280</b>	<b>17,199</b>	<b>6,076</b>	<b>154,306</b>
<b>NET PROFIT/LOSS</b>	<b>620</b>	<b>3,014</b>	<b>13,230</b>	<b>4,121</b>	<b>-1,741</b>	<b>19,244</b>

# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY - OTHER PROGRAMS

	Douglass Ctr Spec Event	School Day Out	Soccer Field Rentals	Sports Camp	Fitness	Senior Rec	Teens	Tourna- ments	Total
<b>REVENUE SUMMARY</b>									
Program/Other Income	2,225	6,864	11,300	7,417	58,903	45,986	15,990	9,075	157,760
<b>Total Revenue</b>	<b>2,225</b>	<b>6,864</b>	<b>11,300</b>	<b>7,417</b>	<b>58,903</b>	<b>45,986</b>	<b>15,990</b>	<b>9,075</b>	<b>157,760</b>
<b>EXPENSE SUMMARY</b>									
Full-Time Personnel	2,902	0	2,119	3,391	10,000	7,401	1,451	0	27,264
Part-Time/Seasonal Personnel	1,353	2,310	1,333	734	23,569	16,203	6,084	2,194	53,780
Employee Benefits	0	0	0	0	0	0	0	0	0
Contractual Services	15,100	1,380	0	210	6,940	47,606	2,730	6,253	80,219
Commodities & Supplies	9,200	1,185	200	50	14,115	14,495	5,300	1,170	45,715
Utilities	0	0	0	0	0	0	0	0	0
Other Expenditures	0	0	0	0	0	0	0	197	197
Capital Expenditures	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>28,555</b>	<b>4,875</b>	<b>3,652</b>	<b>4,385</b>	<b>54,624</b>	<b>85,705</b>	<b>15,565</b>	<b>9,814</b>	<b>207,175</b>
<b>NET PROFIT/LOSS</b>	<b>-26,330</b>	<b>1,989</b>	<b>7,648</b>	<b>3,032</b>	<b>4,279</b>	<b>-39,719</b>	<b>425</b>	<b>-739</b>	<b>-49,415</b>



# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY – DAY CAMPS/PRESCHOOLS

	Leonhard Day Camp	Douglass Day Camp/ Preschool	Preschool Playground	Busy Bees	Total
<b>REVENUE SUMMARY</b>					
Program Fees/Other Income	93,150	57,420	12,316	113,111	275,997
<b>Total Revenue</b>	<b>93,150</b>	<b>57,420</b>	<b>12,316</b>	<b>113,111</b>	<b>275,997</b>
<b>EXPENDITURE SUMMARY</b>					
Full-Time Personnel	2,500	13,058	2,598	12,617	30,773
Part-Time/Seasonal Personnel	61,509	74,233	6,352	50,298	192,392
Employee Benefits	0	0	0	0	0
Contractual Services	9,106	15,632	1,872	3,250	29,860
Commodities and Supplies	6,214	4,817	40	750	11,821
Utilities	0	0	0	0	0
Other Expenditures	0	0	0	0	0
Capital Expenditures	0	0	0	0	0
<b>Total Expenditures</b>	<b>79,329</b>	<b>107,740</b>	<b>10,862</b>	<b>66,915</b>	<b>264,846</b>
<b>NET PROFIT/LOSS</b>	<b>13,821</b>	<b>-50,320</b>	<b>1,454</b>	<b>46,196</b>	<b>11,151</b>

# BUDGET BY FUND – RECREATION FUND

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## BUDGET SUMMARY - CONCESSION STANDS

	Sholem Pool	Dodds	Zahnd	Soccer	Total
<b>REVENUE SUMMARY</b>					
Concession Income	89,106	43,450	10,015	1,000	143,571
<b>Total Revenue</b>	<b>89,106</b>	<b>43,450</b>	<b>10,015</b>	<b>1,000</b>	<b>143,571</b>
<b>EXPENDITURE SUMMARY</b>					
Full-Time Personnel	0	4,843	1,468	131	6,442
Part-Time/Seasonal Personnel	24,143	7,380	2,310	0	33,833
Employee Benefits	0	0	0	0	0
Contractual Services	1,020	815	615	450	2,900
Commodities and Supplies	30,153	13,175	4,456	50	47,834
Utilities	0	600	0	320	920
Other Expenditures	7,797	3,802	876	0	12,475
Capital Expenditures	0	0	0	0	0
<b>Total Expenditures</b>	<b>63,113</b>	<b>30,615</b>	<b>9,725</b>	<b>951</b>	<b>104,404</b>
<b>NET PROFIT/LOSS</b>	<b>25,993</b>	<b>12,835</b>	<b>290</b>	<b>49</b>	<b>39,167</b>

## BUDGET BY FUND – RECREATION FUND

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### BUDGET SUMMARY - SHOLEM POOL

	Sholem Pool	Sholem Swim Team	Total
<b>REVENUE SUMMARY</b>			
Season Passes	192,542	0	192,542
Daily Admissions	280,692	0	280,692
Program Income	64,042	21,590	85,632
Rental/Other Income	12,981	450	13,431
<b>Total Revenue</b>	<b>550,257</b>	<b>22,040</b>	<b>572,297</b>
<b>EXPENDITURE SUMMARY</b>			
Full-Time Personnel	11,251	0	11,251
Part-Time Seasonal Personnel	331,519	11,565	343,084
Employee Benefits	0	0	0
Contractual Services	39,062	1,400	40,462
Commodities and Supplies	57,084	2,680	59,764
Utilities	123,900	0	123,900
Other Expenditures	0	0	0
Capital Expenditures	0	0	0
<b>Total Expenditures</b>	<b>562,816</b>	<b>15,645</b>	<b>578,461</b>
<b>NET PROFIT/LOSS</b>	<b>-12,559</b>	<b>6,395</b>	<b>-6,164</b>

# BUDGET BY FUND – RECREATION FUND

## BUDGET SUMMARY – PROGRAM BUDGETS (INCLUDING INDIRECT EXPENSES)

	Tennis Programs	Youth Sports	Adult Sports	Fitness
<b>REVENUE SUMMARY</b>				
Program Fees	227,762	125,430	173,550	58,903
<b>Total Income</b>	<b>227,762</b>	<b>125,430</b>	<b>173,550</b>	<b>58,903</b>
<b>EXPENDITURE SUMMARY</b>				
Full-Time Personnel	85,759	33,769	21,042	10,000
Part-Time/Seasonal Personnel	82,816	46,736	109,028	23,569
Employee Benefits	0	0	0	0
Contractual Services	29,193	12,188	7,132	6,940
Commodities and Supplies	14,849	25,401	17,104	14,115
Utilities	46,522	0	0	0
Other Expenditures	350	0	0	0
Capital Expenditures	0	0	0	0
<b>Total Expenditures</b>	<b>259,489</b>	<b>118,094</b>	<b>154,306</b>	<b>54,624</b>
<b>NET PROFIT/LOSS WITH DIRECT EXPENSES</b>	<b>-31,727</b>	<b>7,336</b>	<b>19,244</b>	<b>4,279</b>
<b>INDIRECT EXPENSES</b>				
Full-Time Salary-Rec Fund	0	0	0	0
Benefits	16,800	8,400	4,200	2,520
Rec Fund Overhead Costs	12,496	4,435	6,868	2,748
Administrative Overhead Costs	62,098	19,058	29,543	11,823
Facility Costs	0	86,887	88,319	25,686
IMRF	9,433	3,715	2,315	1,100
Social Security	12,896	6,159	9,950	2,568
<b>Total Indirect Costs</b>	<b>113,723</b>	<b>128,653</b>	<b>141,194</b>	<b>46,445</b>
<b>NET PROFIT/LOSS WITH INDIRECT EXPENSES</b>	<b>-145,450</b>	<b>-121,317</b>	<b>-121,950</b>	<b>-42,166</b>

(continued on next page)

# BUDGET BY FUND – RECREATION FUND

## BUDGET SUMMARY – PROGRAM BUDGETS (INCLUDING INDIRECT EXPENSES - CONTINUED)

	Seniors	Preschool Day Camps Afterschool	Concessions	Pools
<b><u>REVENUE SUMMARY</u></b>				
Program Fees	45,986	275,997	143,571	572,297
<b>Total Revenue</b>	<b>45,986</b>	<b>275,997</b>	<b>143,571</b>	<b>572,297</b>
<b><u>EXPENDITURE SUMMARY</u></b>				
Full-Time Personnel	7,401	30,773	6,442	11,251
Part-Time/Seasonal Personnel	16,203	192,392	33,833	343,084
Employee Benefits	0	0	0	0
Contractual Services	47,606	29,860	2,900	40,462
Commodities and Supplies	14,495	11,821	47,834	59,764
Utilities	0	0	920	123,900
Other Expenditures	0	0	12,475	0
Capital Expenditures	0	0	0	0
<b>Total Expenditures</b>	<b>85,705</b>	<b>264,846</b>	<b>104,404</b>	<b>578,461</b>
<b>NET PROFIT/LOSS WITH DIRECT EXPENSES</b>	<b>-39,719</b>	<b>11,151</b>	<b>39,167</b>	<b>-6,164</b>
<b><u>INDIRECT EXPENSES</u></b>				
Full-Time Salary-Rec Fund	0	0	4,000	61,800
Benefits	2,100	5,880	2,520	8,400
Rec Fund Overhead Costs	5,280	14,225	6,767	33,975
Administrative Overhead Costs	22,715	61,193	29,109	175,381
Facility Costs	77,057	154,114	0	0
IMRF	2,684	3,385	1,149	8,036
Social Security	1,806	17,072	3,081	31,834
<b>Total Indirect Costs</b>	<b>111,642</b>	<b>255,870</b>	<b>46,626</b>	<b>319,426</b>
<b>NET PROFIT/LOSS WITH INDIRECT EXPENSES</b>	<b>-151,361</b>	<b>-244,719</b>	<b>-7,459</b>	<b>-325,590</b>

# **BUDGET BY FUND – MUSEUM FUND**

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## **OVERVIEW**

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

The Museum Fund contains the following divisions:

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

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

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

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

Grant proceeds are reflected, receiving one year of an Illinois Arts Council Grant (approximately \$8,950 for this year), which are used to support various arts-related programs of the District. They are also projected to receive the second half of the Public Museum Grant (\$250,000), which is for expenses pertaining to the Virginia Theatre renovations.

Budgeted operating expenditures compared to the prior year are expected to increase 21% or \$266,000. The increase is due to the fact that the Virginia Theatre was closed in FY 2012/13 because of renovations, so fewer expenses were budgeted. It is scheduled to be open all of FY 2013/14.

# **BUDGET BY FUND – MUSEUM FUND**

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## **PRINCIPAL PROGRAMS & RESPONSIBILITIES**

### **CULTURAL ARTS DIVISION**

Springer Cultural Center provides a 26-room multipurpose facility featuring informal performance space, exhibit space, dance studio, fitness room, ceramic studio, woodworking shop, studio space, rehearsal and meeting space. Responsibilities include art shows, Art Smart Kids, Busy Bees, ceramics, dance arts program, day camps (Creative Kids and Youth Theatre), music programs, preschool programs, rentals, visual arts programs and workshops.

Virginia Theatre offers a 1,500-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.

Special Events produces community-wide special events and manages the District's volunteer program. Responsibilities include concerts in the parks, Taste of C-U, Halloween Funfest, Eggstravaganza, Touch a Truck and other smaller special events throughout the year.

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 FUND – POSITIONS & NUMBERS**

	Actual 2011/12	Actual 2012/13	Proposed 2013/14
<b><u>CULTURAL ARTS DIVISION</u></b>			
Program Manager	3	3	2
Facility/Program Coordinator	2	2	3.5
Building Service Worker	2	1	2
Receptionist	1	1	1
<b>Total</b>	<b>8</b>	<b>7</b>	<b>8.5</b>

# BUDGET BY FUND – MUSEUM FUND

## BUDGET SUMMARY

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE AVAILABLE MAY 1</b>	<b>1,049,077</b>	<b>1,241,101</b>	<b>334,610</b>
<b><u>REVENUE SUMMARY</u></b>			
Real Estate Taxes	848,500	991,389	1,031,000
Interest Income	2,678	1,666	3,000
Program Income	447,145	348,119	703,278
Facility Rentals	77,505	21,793	87,320
Concessions/Merchandise Sales	83,838	30,469	76,250
Grant Proceeds	21,000	258,020	258,950
Sponsorships/Donations	45,876	44,512	39,025
Program/Expense Reimbursements	82,468	9,949	138,310
Special Receipts	54,044	12,606	27,185
<b>Total Revenues</b>	<b>1,663,054</b>	<b>1,718,523</b>	<b>2,364,318</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Full-Time Personnel	340,981	335,386	361,173
Part-Time/Seasonal Personnel	331,430	263,451	351,207
Employee Benefits	64,825	60,126	78,105
Contractual Services	380,080	237,921	621,346
Commodities and Supplies	107,657	104,569	111,097
Utilities	103,573	98,308	115,139
Other Expenditures	18,786	11,925	21,830
Capital Expenditures	123,697	1,513,328	90,000
<b>Total Expenditures</b>	<b>1,471,029</b>	<b>2,625,014</b>	<b>1,749,897</b>
<b>TRANSFERS</b>			
Transfer to Long-Term Capital Fund	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>1,241,101</b>	<b>334,610</b>	<b>949,031</b>



# BUDGET BY FUND – MUSEUM FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>FULL-TIME PERSONNEL</u></b>			
Department Head/Managers	196,691	192,150	162,835
Office/Support Staff	31,762	31,946	32,075
Custodial	45,511	33,022	56,962
Program/Facility Coordinators	67,016	78,268	109,301
<b>Total Full-Time Personnel</b>	<b>340,981</b>	<b>335,386</b>	<b>361,173</b>
<b><u>PART-TIME/SEASONAL PERSONNEL</u></b>			
Office/Support Staff	44,936	23,415	55,666
Custodial/Janitorial	1,136	0	2,880
Program Supervisors	38,870	31,404	41,970
Assistant Directors	18,187	17,617	15,750
Program Instructors	64,592	62,374	66,140
General Staff	42,900	42,626	55,845
Camp Staff/Program Leaders	60,838	57,431	63,436
Union/Technical Staff	52,410	25,899	42,020
Overtime	7,561	2,685	7,500
<b>Total Part-Time/Seasonal Personnel</b>	<b>331,430</b>	<b>263,451</b>	<b>351,207</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
Dental Insurance	2,175	1,800	2,550
Health Insurance	58,041	51,345	64,926
Life Insurance	965	876	969
Employee Assistance	275	284	300
Salary Adjustment/Car Allowance	3,370	5,821	9,360
<b>Total Employee Benefits</b>	<b>64,825</b>	<b>60,126</b>	<b>78,105</b>

# BUDGET BY FUND – MUSEUM FUND

## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>CONTRACTUAL SERVICES</u></b>			
Equipment Rental	0	0	0
Postage and Mailing	8,584	2,671	16,800
Printing and Publications	11,477	7,630	11,010
Staff/Public Meetings	314	243	612
Legal Publications/Job Notices	0	57	250
Advertising/Publicity/Promotions	23,038	10,125	29,928
Staff Training	2,476	2,611	4,970
Memberships, Dues and Fees	1,361	1,023	1,343
Conference, Travel and Lodgings	6,888	5,108	10,560
Professional Fees	390	420	25,400
Animal Life Insurance	2,941	3,235	3,100
Landfill Fees	8,654	9,581	8,475
Mileage Reimbursement	759	454	900
Office Equipment Repair	0	0	400
Vehicle/Equipment Repairs	250	0	500
Equipment Repair	423	3,618	1,575
Building and Facility Repairs	6,931	4,585	6,500
Rental Films/Equipment	75,607	66,238	83,216
Rental – Facilities	15,881	22,482	28,551
Pest Control	1,110	3,278	1,145
Service Contracts-Equipment	932	1,155	1,575
Licenses and Testing	8,211	9,676	10,819
Service Contracts – Facilities	8,800	4,981	5,163
Pager/Cell Phone Service	0	500	827
Subscriptions	1,272	579	1,500
Internet Services	0	0	0
Personnel Costs	0	0	250
Other Contractual Services	24,953	13,034	51,250
Other Contractual Personnel	43,593	20,992	52,005
Intern Stipend	75	2,650	1,200
Contractual Entertainment	110,445	25,949	242,600
Park and Recreation Excellence	0	0	200
Scholarships	10,000	10,000	10,000
Field/Special Trips	4,717	5,046	8,722
<b>Total Contractual Services</b>	<b>380,080</b>	<b>237,921</b>	<b>621,346</b>

# BUDGET BY FUND – MUSEUM FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>COMMODITIES AND SUPPLIES</u></b>			
Office Supplies	1,343	2,288	2,000
Stationery/Envelopes	227	102	425
Paper and Duplicating Supplies	943	684	1,270
Checks and Bank Supplies	0	0	0
Photographic Supplies	0	0	100
Books and Manuscripts	649	52	300
First Aid Supplies	1,405	1,035	1,200
Staff Uniforms	2,862	501	2,430
Participant Uniforms	3,207	2,914	3,785
Building Maintenance Supplies	23,698	17,088	16,800
Landscape Supplies	0	0	0
Cleaning/Janitorial Supplies	6,749	9,281	6,250
Vehicle/Equipment Repair Parts	603	412	1,000
Gasoline and Fuel	849	561	1,000
Flowers, Cards, Etc.	0	0	120
Plaques, Prizes, Awards	1,867	2,160	4,550
Recreation/Program Supplies	24,329	30,957	29,644
Animal Supplies	2,649	2,206	3,000
Food/Hospitality Supplies	9,285	9,070	10,723
Animal Feed/Supplies	11,903	9,521	12,000
Merchandise for Resale	15,089	15,738	14,500
<b>Total Commodities and Supplies</b>	<b>107,657</b>	<b>104,569</b>	<b>111,097</b>
<b><u>UTILITIES</u></b>			
Sanitary Fees and Charges	1,225	1,070	1,425
Gas and Electricity	84,349	79,850	95,000
Water	8,959	8,750	9,000
Telephone	9,040	8,638	9,714
<b>Total Utilities</b>	<b>103,573</b>	<b>98,308</b>	<b>115,139</b>
<b><u>OTHER EXPENDITURES</u></b>			
Property/Sales Tax	5408	1,593	5250
Credit Card Fees	13,378	10,332	16,580
<b>Total Other Expenditures</b>	<b>18,786</b>	<b>11,925</b>	<b>21,830</b>
<b><u>CAPITAL EXPENDITURES</u></b>			
Facility Improvements	111,082	1,513,328	90,000
Repair Projects, Equipment	12,615	0	0
<b>Total Capital Expenditures</b>	<b>123,697</b>	<b>1,513,328</b>	<b>90,000</b>
<b>TOTAL EXPENDITURES</b>	<b>1,471,029</b>	<b>2,625,014</b>	<b>1,749,897</b>

# BUDGET BY FUND – MUSEUM FUND

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## BUDGET SUMMARY BY DIVISION

	Adminis- tration	Virginia Theatre	Springer Programs	Prairie Farm	Youth Theatre & Special Events	Total
<b>REVENUE SUMMARY</b>						
Real Estate Taxes	1,031,000	0	0	0	0	1,031,000
Interest Income	3,000	0	0	0	0	3,000
Program/Grants/Other	250,000	445,950	237,422	7,372	239,574	1,180,318
<b>Total Revenues</b>	<b>1,284,000</b>	<b>445,950</b>	<b>237,422</b>	<b>7,372</b>	<b>239,574</b>	<b>2,214,318</b>
<b>EXPENDITURE SUMMARY</b>						
Full-Time Personnel	162,835	56,755	121,454	0	20,129	361,173
Part-Time/Seasonal Personnel	523	101,585	141,217	54,783	53,099	351,207
Employee Benefits	78,105	0	0	0	0	78,105
Contractual Services	35,520	196,587	67,387	12,762	159,090	471,346
Commodities and Supplies	4,300	27,045	35,102	20,890	23,760	111,097
Utilities	0	56,600	49,975	8,564	0	115,139
Permanent Transfer	0	0	0	0	0	0
Other Expenditures	4,580	17,250	0	0	0	21,830
Capital Expenditures	240,000	0	0	0	0	240,000
<b>Total Expenditures</b>	<b>525,863</b>	<b>455,822</b>	<b>415,135</b>	<b>96,999</b>	<b>256,078</b>	<b>1,749,897</b>

## BUDGET BY FUND – MUSEUM FUND

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### BUDGET SUMMARY BY DIVISION - CULTURAL ARTS

	Springer Center	Virginia Theatre	Prairie Farm	Youth Theatre	Special Events	Total
<b>REVENUE SUMMARY</b>						
Income	237,422	445,950	7,372	90,104	149,470	930,318
<b>Total Revenue</b>	<b>237,422</b>	<b>445,950</b>	<b>7,372</b>	<b>90,104</b>	<b>149,470</b>	<b>930,318</b>
<b>EXPENDITURE SUMMARY</b>						
Full-Time Personnel	121,454	56,755	0	0	20,129	198,338
Part-Time/Seasonal Personnel	141,217	101,585	54,783	33,843	19,256	350,684
Employee Benefits	0	0	0	0	0	0
Contractual Services	67,387	196,587	12,762	36,604	122,486	435,826
Commodities and Supplies	35,102	27,045	20,890	5,727	18,033	106,797
Utilities	49,975	56,600	8,564	0	0	115,139
Other Expenditures	0	17,250	0	0	0	17,250
Capital Expenditures	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>415,135</b>	<b>455,822</b>	<b>96,999</b>	<b>76,174</b>	<b>179,904</b>	<b>1,224,034</b>
<b>NET PROFIT/LOSS</b>	<b>-177,713</b>	<b>-9,872</b>	<b>-89,627</b>	<b>13,930</b>	<b>-30,434</b>	<b>-293,716</b>

# BUDGET BY FUND – MUSEUM FUND

## BUDGET SUMMARY BY DIVISION – SPRINGER CULTURAL CENTER PROGRAMS

	Creative Kids	Dance Programs	Pottery Programs	Other Programs	Art Smart Kids	Springer Building	Total
<b>REVENUE SUMMARY</b>							
Program Fees/Other Income	51,215	104,489	18,620	19,386	37,032	6,680	237,422
<b>Total Income</b>	<b>51,215</b>	<b>104,489</b>	<b>18,620</b>	<b>19,386</b>	<b>37,032</b>	<b>6,680</b>	<b>237,422</b>
<b>EXPENDITURE SUMMARY</b>							
Full-Time Personnel	14,480	18,859	6,440	10,376	7,422	63,877	121,454
Part-Time/Seasonal Personnel	30,484	51,021	12,250	2,800	24,144	20,518	141,217
Employee Benefits	0	0	0	0	0	0	0
Contractual Services	8,470	29,894	425	9,850	410	18,338	67,387
Commodities and Supplies	2,085	5,813	5,904	3,200	1,500	16,600	35,102
Utilities	0	0	0	0	0	49,975	49,975
Other Expenditures	0	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>55,519</b>	<b>105,587</b>	<b>25,019</b>	<b>26,226</b>	<b>33,476</b>	<b>169,308</b>	<b>415,135</b>
<b>NET PROFIT/LOSS</b>	<b>-4,304</b>	<b>-1,098</b>	<b>-6,399</b>	<b>-6,840</b>	<b>3,556</b>	<b>-162,628</b>	<b>-177,713</b>

# BUDGET BY FUND - MUSEUM FUND

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## BUDGET SUMMARY BY DIVISION – SPECIAL EVENTS

	Taste of C-U	Streetfest/ Summer Concerts	Other Events	Show Mobile	Total
<b>REVENUE SUMMARY</b>					
Program Fees/Other	80,455	20,000	37,025	11,990	149,470
<b>Total Income</b>	<b>80,455</b>	<b>20,000</b>	<b>37,025</b>	<b>11,990</b>	<b>149,470</b>
<b>EXPENDITURE SUMMARY</b>					
Full-Time Personnel	5,603	5,114	9,412	0	20,129
Part-Time/Seasonal Personnel	7,643	4,021	5,292	2,300	19,256
Employee Benefits	0	0	0	0	0
Contractual Services	63,358	22,735	36,143	250	122,486
Commodities and Supplies	3,700	1,080	12,183	1,070	18,033
Utilities	0	0	0	0	0
Other Expenditures	0	0	0	0	0
Capital Expenditures	0	0	0	0	0
<b>Total Expenditures</b>	<b>80,304</b>	<b>32,950</b>	<b>63,030</b>	<b>3,620</b>	<b>179,904</b>
<b>NET PROFIT/LOSS</b>	<b>151</b>	<b>-12,950</b>	<b>-26,005</b>	<b>8,370</b>	<b>-30,434</b>

## BUDGET BY FUND – MUSEUM FUND

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### BUDGET SUMMARY BY DIVISION – DANCE, KIDS' CLASSES (INCLUDING INDIRECT EXPENSES)

	Dance Programs	Art Smart Kids	Creative Kids
<b>REVENUE SUMMARY</b>			
Program Fees	104,489	37,032	51,215
Other Income	0	0	0
<b>Total Revenue</b>	<b>104,489</b>	<b>37,032</b>	<b>51,215</b>
<b>EXPENDITURE SUMMARY</b>			
Full-Time Personnel	18,859	7,422	14,480
Part-Time/Seasonal Personnel	51,021	24,144	30,484
Employee Benefits	0	0	0
Contractual Services	29,894	410	8,470
Commodities and Supplies	5,813	1,500	2,085
Utilities	0	0	0
Other Expenditures	0	0	0
Capital Expenditures	0	0	0
<b>Total Expenditures</b>	<b>105,587</b>	<b>33,476</b>	<b>55,519</b>
<b>NET PROFIT/LOSS WITH DIRECT EXPENSES</b>	<b>-1,098</b>	<b>3,556</b>	<b>-4,304</b>
<b>INDIRECT EXPENSES</b>			
Full-Time Salary-Museum Fund	0	0	0
Benefits	4,200	1,680	2,520
Museum Fund Overhead Costs	848	591	1,054
Administrative Overhead Costs	11,443	7,890	13,622
Facility Costs	31,734	22,801	39,364
IMRF	2,074	816	1,593
Social Security	5,346	2,415	3,440
<b>Total Indirect Expenses</b>	<b>55,646</b>	<b>36,193</b>	<b>61,591</b>
<b>NET PROFIT/LOSS WITH INDIRECT EXPENSES</b>	<b>-56,744</b>	<b>-32,637</b>	<b>-65,895</b>



# BUDGET BY FUND - MUSEUM FUND

## BUDGET SUMMARY BY DIVISION – SPECIAL EVENTS (INCLUDING INDIRECT EXPENSES)

	Taste of C-U	Streetfest/ Summer Concerts	Other Special Events	CU Days
<b>REVENUE SUMMARY</b>				
Program Fees	80,455	20,000	30,625	6,400
Other Income	0	0	0	0
<b>Total Revenue</b>	<b>80,455</b>	<b>20,000</b>	<b>30,625</b>	<b>6,400</b>
<b>EXPENDITURE SUMMARY</b>				
Full-Time Personnel	5,603	5,114	3,708	5,704
Part-Time/Seasonal Personnel	7,643	4,021	1,065	4,227
Employee Benefits	0	0	0	0
Contractual Services	63,358	22,735	19,068	17,075
Commodities and Supplies	3,700	1,080	9,863	2,320
Utilities	0	0	0	0
Other Expenditures	0	0	0	0
Capital Expenditures	0	0	0	0
<b>Total Expenditures</b>	<b>80,304</b>	<b>32,950</b>	<b>33,704</b>	<b>29,326</b>
<b>NET PROFIT/LOSS WITH DIRECT EXPENSES</b>	<b>151</b>	<b>-12,950</b>	<b>-3,079</b>	<b>-22,926</b>
<b>INDIRECT EXPENSES</b>				
Full-Time Salary-Museum Fund	0	0	0	0
Benefits	1,428	1,260	840	1,428
Museum Fund Overhead Costs	1,479	493	395	247
Administrative Overhead Costs	19,505	7,014	5,328	3,425
Facility Costs	0	0	0	0
IMRF	616	563	408	627
Social Security	1,013	699	365	760
<b>Total Indirect Costs</b>	<b>24,042</b>	<b>10,029</b>	<b>7,336</b>	<b>6,487</b>
<b>NET PROFIT/LOSS WITH INDIRECT EXPENSES</b>	<b>-23,891</b>	<b>-22,979</b>	<b>-10,415</b>	<b>-29,413</b>

## **BUDGET BY FUND - LIABILITY INSURANCE FUND**

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Real estate taxes are levied in this fund to pay for and administer the District's required insurance coverage. The insurance coverage includes public officials' liability, general liability, property, workers' compensation, unemployment insurance, employment practices, pollution and other coverage.

Taxes are also levied in this fund to pay for and administer the District's risk management program. The District employs a full-time Risk Manager to administer and train staff on the District's safety and risk policies and procedures. The Manager's salary and the related safety expenses are charged to this fund.

The Park District is a member of the Park District Risk Management Agency (PDRMA), a self-insurance pool for park districts and municipalities in Illinois. Currently, there are more than 145 districts and municipalities participating in the pool.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	380,101	395,634	377,000
<b><u>REVENUE SUMMARY</u></b>			
Real Estate Taxes	259,301	266,038	277,000
Interest Income	9,025	266	300
Other Reimbursements	3,662	7,866	4,000
<b>Total Revenues</b>	<b>271,988</b>	<b>274,170</b>	<b>281,300</b>
<b><u>EXPENDITURES SUMMARY</u></b>			
Risk Manager/Staff	23,746	36,858	42,500
Benefits	6,333	11,151	12,000
Seasonal Staff	2,794	2,879	5,000
Training Expenses	155	1,704	2,000
Licenses and Testing	35	115	3,000
Personnel Costs	0	0	2,000
Contractual Personnel/Security	7,315	7,060	11,000
Safety Supplies	2,565	242	6,000
Workers Compensation Premium	77,835	73,408	80,000
Unemployment Insurance Reimburse.	18,856	10,365	40,000
Liability Insurance	38,560	36,642	42,000
Employment Practices	12,830	12,033	17,000
Property Insurance	64,425	64,025	67,000
Capital Safety Improvements	1,006	36,325	40,000
<b>Total Expenditures</b>	<b>256,455</b>	<b>292,805</b>	<b>369,500</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>395,634</b>	<b>377,000</b>	<b>288,800</b>

## **BUDGET BY FUND - IMRF FUND**

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Real estate taxes are levied for this fund to pay the District's portion of the contribution due the Illinois Municipal Retirement Fund, the retirement plan for eligible District employees. To be eligible to participate in the plan, an employee must work 1,000 hours during the year in one position.

Currently, an employee must contribute 4.5% of gross salary into the retirement account, and the District contributes 11.12%. The District's rate in calendar year 2014 is estimated to be 10.56%.

CU Special Recreation reimburses this fund for all of its staff IMRF costs.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>239,598</b>	<b>211,821</b>	<b>193,297</b>
<b><u>REVENUE SUMMARY</u></b>			
Real Estate Taxes	269,370	284,733	297,650
Interest Income	123	158	196
<b>Total Revenues</b>	<b>269,493</b>	<b>284,891</b>	<b>297,846</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
IMRF Payments	297,270	303,415	350,000
<b>Total Expenditures</b>	<b>297,270</b>	<b>303,415</b>	<b>350,000</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>211,821</b>	<b>193,297</b>	<b>141,143</b>

## **BUDGET BY FUND - SOCIAL SECURITY FUND**

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Real estate taxes are levied for this fund to pay the Park District's portion of the Social Security and Medicare taxes on all taxable wages paid. The current rates are 6.20% for Social Security and 1.45% for Medicare. CU Special Recreation pays for its portion of Social Security and Medicare taxes.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>233,074</b>	<b>238,681</b>	<b>256,826</b>
<b><u>REVENUE SUMMARY</u></b>			
Real Estate Taxes	318,807	321,116	334,927
Interest Income	126	177	228
Other Reimbursements	0	0	0
<b>Total Revenues</b>	<b>318,933</b>	<b>321,293</b>	<b>335,155</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Payroll Taxes	313,326	303,147	365,000
<b>Total Expenditures</b>	<b>313,326</b>	<b>303,147</b>	<b>365,000</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>238,681</b>	<b>256,826</b>	<b>226,981</b>

## **BUDGET BY FUND – AUDIT FUND**

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Real estate taxes are levied for this fund to provide money for the required annual audit. Martin, Hood, Friese and Associates will be conducting the Annual Audit for Fiscal Year 2012/13.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>10,588</b>	<b>11,318</b>	<b>12,391</b>
<b><u>REVENUE SUMMARY</u></b>			
Real Estate Taxes	21,199	18,694	18,948
Interest Income	6	9	12
<b>Total Revenues</b>	<b>21,205</b>	<b>18,703</b>	<b>18,960</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Audit Expenses	20,475	17,630	18,000
<b>Total Expenditures</b>	<b>20,475</b>	<b>17,630</b>	<b>18,000</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>11,318</b>	<b>12,391</b>	<b>13,350</b>

## **BUDGET BY FUND – PAVING AND LIGHTING FUND**

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Real estate taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, sidewalks and parking lots within the parks and facilities maintained by the District. The main project budgeted for this year is roadwork at Kaufman Lake, which is a \$200,000 project as of this date. Grant revenue of \$150,000 has been budgeted in FY 2013/14. The District already received \$50,000 of the \$200,000 grant in FY 2012/13.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>62,864</b>	<b>63,566</b>	<b>186,241</b>
<b><u>REVENUE SUMMARY</u></b>			
Real Estate Taxes	75,670	73,771	74,554
Grant Funding	0	50,000	150,000
Interest Income	32	80	100
<b>Total Revenues</b>	<b>75,702</b>	<b>123,851</b>	<b>224,654</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Park Improvements/Repair Projects	75,000	1,176	285,000
<b>Total Expenditures</b>	<b>75,000</b>	<b>1,176</b>	<b>285,000</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>63,566</b>	<b>186,241</b>	<b>125,895</b>

## **BUDGET BY FUND – POLICE FUND**

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

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

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>25,935</b>	<b>23,042</b>	<b>26,114</b>
<b>REVENUE SUMMARY</b>			
Real Estate Taxes	21,199	21,810	22,100
Interest Income	18	22	25
<b>Total Revenues</b>	<b>21,217</b>	<b>21,832</b>	<b>22,125</b>
<b>EXPENDITURE SUMMARY</b>			
Contractual Personnel	24,109	18,760	30,000
Recreation/Program Supplies	0	0	0
<b>Total Expenditures</b>	<b>24,109</b>	<b>18,760</b>	<b>30,000</b>
<b>TRANSFER SUMMARY</b>			
Transfer to Capital Improvement Fund	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>23,042</b>	<b>26,114</b>	<b>18,239</b>

# **BUDGET BY FUND – SPECIAL RECREATION FUND**

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Real estate taxes are levied for this fund to help provide for the operation of the C-U Special Recreation program. Monies from the Urbana Park District real estate tax levy are also placed here. The Champaign Park District is the administrative agency for the program.

Both Districts levy at a maximum tax rate of .04.

## **PRINCIPAL PROGRAMS & RESPONSIBILITIES**

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

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

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

## **EMPLOYEES FUNDED BY SPECIAL RECREATION FUND – POSITIONS & NUMBERS**

	Actual 2010-2011	Actual 2011-2012	Budgeted 2012-2013
<b>RECREATION DEPARTMENT</b>			
<b>CUSR DIVISION</b>			
Program Manager	1	1	1
Administrative Assistant (current position moving to part-time)	0	0	0
Program Coordinator	3	3	3
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>



# BUDGET BY FUND – SPECIAL RECREATION FUND

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## BUDGET SUMMARY

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE/OPERATING</b>	534,111	624,827	571,127
<b>CARRYOVER/RESERVE/CAPITAL/CARLE</b>	894,348	1,187,580	1,624,811
<b><u>REVENUE SUMMARY</u></b>			
Property Taxes-Operating Fund-CPD	329,419	323,358	320,189
Property Taxes-Operating Fund-UPD	116,731	112,353	116,130
Property Taxes-Capital-UPD	91,916	89,728	90,320
Property Taxes-Capital-CPD	267,902	267,979	266,071
Property Taxes-IMRF/SS Reimbursement-UPD	20,156	21,750	21,750
Property Taxes-IMRF/SS Reimbursement-CPD	20,156	21,750	21,750
Property Taxes-UPD Carle Reserve	14,555	14,579	0
Interest Income	3,598	2,257	4,000
Program/Rental Income	109,166	102,984	104,625
YMCA Revenue	0	33,336	4,167
Grant Revenue	0	1,300	0
<b>Total Revenues</b>	<b>973,597</b>	<b>991,374</b>	<b>949,002</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Full-Time Personnel	153,754	151,221	158,672
Part-Time/Seasonal Personnel	175,062	176,492	218,779
Employee Benefits	73,890	77,258	77,550
Contractual Services	65,720	66,094	90,229
Commodities and Supplies	23,632	28,973	32,750
Utilities/Insurance/Other	13,730	15,302	14,849
Capital Expenditures	83,861	92,502	1,391,333
<b>Total Expenditures</b>	<b>589,650</b>	<b>607,842</b>	<b>1,984,162</b>
<b>CARRYOVER/RESERVE/OPERATING</b>	<b>624,827</b>	<b>571,127</b>	<b>507,909</b>
<b>CARRYOVER/RESERVE CPD CAPITAL</b>	<b>949,806</b>	<b>1,288,801</b>	<b>536,539</b>
<b>CARRYOVER/RESERVE UPD CAPITAL</b>	<b>151,354</b>	<b>235,011</b>	<b>15,331</b>
<b>CARRYOVER/RESERVE UPD CARLE</b>	<b>86,420</b>	<b>100,999</b>	<b>100,999</b>

# BUDGET BY FUND – SPECIAL RECREATION FUND

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## BUDGET SUMMARY (CONTINUED)

### EXPENDITURE DETAILS

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>FULL-TIME PERSONNEL</u></b>			
Program Coordinators	96,470	99,007	104,152
Office Staff/Other Support	6,080	0	0
Program Director	51,205	52,213	54,520
<b>Total Full-Time Personnel</b>	<b>153,754</b>	<b>152,221</b>	<b>158,672</b>
<b><u>PART-TIME/SEASONAL PERSONNEL</u></b>			
Office Support Staff	29,571	34,780	35,632
Program Supervisors	19,964	17,739	22,137
Building Service Worker	3,414	3,438	3,975
General Staff/Inclusion Aids	24,767	28,771	31,480
Summer Camp/Program Leaders	96,327	90,282	123,305
Allowances/Other Reimbursements	1,020	1,483	2,250
<b>Total Part-Time/Seasonal Personnel</b>	<b>175,062</b>	<b>176,492</b>	<b>218,779</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
Dental Insurance	1,225	1,200	1,200
Health Insurance	31,668	31,213	32,196
Life Insurance	411	419	404
IMRF/Social Security	40,311	44,143	43,500
Employee Assistance	275	284	250
<b>Total Employee Benefits</b>	<b>73,890</b>	<b>77,258</b>	<b>77,550</b>

## **BUDGET BY FUND – SPECIAL RECREATION FUND**

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### **EXPENDITURE DETAIL (CONTINUED)**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>CONTRACTUAL SERVICES</u></b>			
Postage and Mailing	691	1,642	1,600
Printing and Publications	6,570	3,690	6,258
Staff Meetings	549	642	1,000
Legal Publications/Job Notices	0	0	150
Advertising/Publicity/Promotions	362	600	500
Staff Training	1,182	399	1,200
Memberships, Dues and Fees	2,551	2,165	2,040
Conference and Travel	1,903	2,616	4,500
Professional Fees	0	4,301	5,000
Auto Allowance	1,530	1,750	1,440
Office Equipment Repairs	0	0	150
Vehicle/Facility/Equipment Repairs	990	5,706	1,000
Building Repair	150	495	150
Equipment Rental	0	0	150
Facilities Rentals	23,860	23,044	30,448
Pest Control	360	360	360
Service Contracts	277	648	1,090
Vehicle License and Testing	0	0	100
Service Contracts-Facilities	0	0	0
Pager/Cell Phone Service	136	111	150
Subscriptions	0	25	100
Internet Services	0	0	0
Personnel Costs	0	0	100
Other Contractual Services	5,195	230	2,250
Contractual Personnel/Entertainment	925	2,758	3,091
Intern Stipends	3,100	0	3,200
Contractual Entertainment	0	0	0
Scholarships	8,000	5,000	5,000
Field/Special Trips	7,389	9,911	19,202
<b>Total Contractual Services</b>	<b>65,720</b>	<b>66,094</b>	<b>90,229</b>

# BUDGET BY FUND – SPECIAL RECREATION FUND

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## EXPENDITURE DETAIL (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>COMMODITIES AND SUPPLIES</u></b>			
Office Supplies	1,183	1,022	1,500
Envelopes and Stationery	168	161	300
Duplicating Supplies	173	334	154
Photographic Supplies	0	10	100
Books and Manuscripts	-2	0	100
Staff Uniforms	1,788	1,767	1,955
Participant Uniforms	651	554	868
Building Maintenance Supplies	149	325	350
Cleaning/Janitorial Supplies	616	239	775
Vehicle/Equipment Repair Parts	1,846	7,068	2,000
Gasoline and Fuel	5,036	6,047	5,100
Flowers and Cards	5	0	100
Plaques, Prizes, Awards	163	296	520
Recreation/Program Supplies	3,407	4,121	5,188
Food Supplies	8,449	7,030	13,740
<b>Total Commodities and Supplies</b>	<b>23,632</b>	<b>28,973</b>	<b>32,750</b>
<b><u>UTILITIES</u></b>			
Gas/Electricity	2,725	3,085	2,500
Water	241	673	300
Telephone	838	1,204	1,344
<b>Total Utilities</b>	<b>3,804</b>	<b>4,962</b>	<b>4,144</b>
<b><u>INSURANCE/OTHER</u></b>			
Workers' Compensation	2,470	2,710	2,600
Liability Insurance	1,484	1,468	1,515
Employment Practices	814	697	1,000
Property Insurance	4,115	4,495	4,400
Credit Card Charges	1,043	972	1,190
<b>Total Insurance/Other</b>	<b>9,926</b>	<b>10,340</b>	<b>10,705</b>
<b><u>CAPITAL EXPENDITURES</u></b>			
Office Equipment	2,720	1,485	3,000
Vehicle Purchases	0	22,629	60,000
Capital Expenditures - CPD	65,143	22,317	1,018,333
Capital Expenditures - UPD	15,998	46,071	310,000
<b>Total Capital Expenditures</b>	<b>83,861</b>	<b>92,502</b>	<b>1,391,333</b>
<b>TOTAL EXPENDITURES</b>	<b>589,650</b>	<b>607,842</b>	<b>1,984,162</b>

## **BUDGET BY FUND – ACTIVITY FUND**

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Special monies from PDRMA awards, vending machines and Adopt-A-Park groups are accounted for in the Activity Fund. The District administers these accounts, and they are audited along with the other District funds. Each affiliated group is responsible for its own budget, but administration and check writing are handled by Park District staff.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>38,276</b>	<b>48,198</b>	<b>49,653</b>
<b><u>REVENUE SUMMARY</u></b>			
Interest Income	16	24	16
Program Income	12,036	1,361	3,000
Vending/Concession Sales	3,747	7,510	3,000
<b>Total Revenues</b>	<b>15,799</b>	<b>8,894</b>	<b>6,016</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Contractual Services	144	1,978	4,000
Commodities and Supplies	5,733	5,461	8,000
<b>Total Expenditures</b>	<b>5,877</b>	<b>7,439</b>	<b>12,000</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>48,198</b>	<b>49,653</b>	<b>43,669</b>

## **BUDGET BY FUND – SPECIAL DONATIONS FUND**

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The majority of this fund was transferred to the Champaign Parks Foundation Account in FY 2008/09.

The fund this year will be used to track the expenditures of scholarships, along with some minor expenditures. Some scholarship revenues are transferred to the Foundation Account.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>30,102</b>	<b>37,235</b>	<b>29,066</b>
<b>REVENUE SUMMARY</b>			
Interest	6	8	10
Scholarships	42,973	47,762	50,000
Donations/Gifts	0	0	0
<b>Total Revenues</b>	<b>42,979</b>	<b>47,769</b>	<b>50,010</b>
<b>EXPENDITURE SUMMARY</b>			
Scholarships/Contractual	35,846	55,939	60,000
Capital Expenditures	0	0	0
<b>Total Expenditures</b>	<b>35,846</b>	<b>55,939</b>	<b>60,000</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>37,235</b>	<b>29,066</b>	<b>19,076</b>

## **BUDGET BY FUND – BOND AMORTIZATION FUND**

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Real estate taxes are levied for this fund to pay the principal, interest and other professional fees associated with the annual General Obligation Bond issued by the District. As of May 1, 2013, the District has \$1,051,000, plus interest of \$10,295, in General Obligation Bonds outstanding that are due to be paid November 30, 2013.

The District also has \$5,020,000 of Alternate Revenue General Obligation Bonds outstanding. The current year debt payment on this obligation is \$536,670. This debt payment will be financed by a portion of the proceeds from the General Obligation Bond issue.

The legal debt limit for the District is 2.875% of assessed valuation for total debt issued (\$43,966,307) and .575% for non-referendum bonds (\$8,793,261). Currently, the District has \$1,051,000 of non-referendum debt outstanding and \$5,020,000 of other debt, which is well under the established debt limits.

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>BEGINNING FUND BALANCE</b>	<b>1,981</b>	<b>4,071</b>	<b>7,505</b>
<b><u>REVENUE SUMMARY</u></b>			
Real Estate Taxes	1,028,079	1,036,064	1,062,000
Interest	111	250	250
<b>Total Revenues</b>	<b>1,028,191</b>	<b>1,036,314</b>	<b>1,062,250</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Bond Redemption	1,006,000	1,021,000	1,051,000
Bond Interest	20,101	11,880	10,295
<b>Total Expenditures</b>	<b>1,026,101</b>	<b>1,032,880</b>	<b>1,061,295</b>
<b><u>TRANSFER SUMMARY</u></b>			
Transfer to Long-Term Capital	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>4,071</b>	<b>7,505</b>	<b>8,460</b>

# BUDGET BY FUND – BOND AMORTIZATION FUND

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## PAYMENT SCHEDULES

Type/Issue Date	Payment Due Date	Rate	Principal	Interest	Total Payment	
General Obligation Bonds 11/30/12	11/30/13	0.94%	1,051,000	10,295	1,061,295	
Alternate Revenue Bonds 9/1/05	12/15/06	4.000	190,000	373,610	563,610	Pd
	12/15/07	4.000	265,000	282,270	547,270	Pd
	12/15/08	4.000	275,000	271,670	546,670	Pd
	12/15/09	4.500	285,000	260,670	545,670	Pd
	12/15/10	4.500	295,000	247,845	542,845	Pd
	12/15/11	4.500	305,000	234,570	539,570	Pd
	12/15/12	4.500	315,000	220,845	535,845	Pd
	12/15/13	4.500	330,000	206,670	536,670	
	12/15/14	3.800	345,000	191,820	536,820	
	12/15/15	3.900	355,000	178,710	533,710	
	12/15/16	3.950	370,000	164,865	534,865	
	12/15/17	4.000	385,000	150,250	535,250	
	12/15/18	4.050	405,000	134,850	539,850	
	12/15/19	4.050	420,000	118,448	538,448	
	12/15/20	4.125	440,000	101,438	541,438	
	12/15/21	4.150	460,000	83,287	543,287	
	12/15/22	4.200	480,000	64,197	544,197	
	12/15/23	4.250	505,000	44,038	549,038	
	12/15/24	4.300	525,000	22,575	547,575	
		<b>Total</b>		<b>6,950,000</b>	<b>3,352,628</b>	<b>10,302,628</b>

Remaining Balance is \$5,020,000



## **BUDGET BY FUND – BOND PROCEEDS FUND**

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The Bond Proceeds Fund is restricted to and used by the Park District for the purchase, development, renovation and maintenance of park land, buildings, facilities and equipment. The proceeds may also be used to pay off the debt payment due on the Alternate Revenue Bond issue.

In December, the District will issue approximately \$1,068,000 of General Obligation Bonds that will become due November 30, 2014. The proceeds from this issue will be used for various capital projects throughout the District, including park development, concrete work and playground replacement.

The remainder of the issue will be used mainly for the debt payment on the 19-year Alternate Revenue Bonds the District issued for the construction of the Sholem Aquatic Center.

### **BUDGET SUMMARY**

	Actual 2011-2012	Projected 2012-2013	Budgeted 2013-2014
<b>CARRYOVER/RESERVE AVAILABLE MAY 1</b>	<b>479,489</b>	<b>226,192</b>	<b>245,668</b>
<b><u>REVENUE SUMMARY</u></b>			
Interest Income	120	166	160
Grant Proceeds	0	0	400,000
Bond Proceeds	1,021,000	1,051,000	1,068,000
<b>Total Revenue</b>	<b>1,021,120</b>	<b>1,051,166</b>	<b>1,468,160</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Professional Fees	6,332	2,975	20,000
Alternate Revenue Principal Payment	305,000	315,000	330,000
Alternate Revenue Interest Payment	234,570	220,845	206,670
Park and Facilities Improvements	728,515	492,870	1,082,430
Repairs and Maintenance Projects	0	0	0
<b>Total Expenditures</b>	<b>1,274,417</b>	<b>1,031,690</b>	<b>1,639,100</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>226,192</b>	<b>245,668</b>	<b>74,728</b>

# BUDGET BY FUND – BOND PROCEEDS FUND

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## BUDGETED FY 2013/14 EXPENDITURE DETAIL

### Professional Fees

Professional Fees for Bond Issues	5,000
Engineering/Architect Fees	15,000
<b>Total Professional Fees</b>	<b>20,000</b>

### Alternative Revenue Bonds

Principal Payment on Alternate Bonds	
<i>Outstanding as of May 1, 2013 - \$5,020,000</i>	330,000
Interest Payment on Alternate Revenue Bonds	206,670
<b>Total Alternate Revenue Bond Payments</b>	<b>536,670</b>

### Park and Facility Development

Sunset Ridge Development (Carryover)	373,420
Redevelopment of Spalding Park (Carryover)	133,710
Douglass Center Air Conditioning (Partial)	55,000
Hessel Park Pavilion (Partial)	30,000
Spalding and Douglass Park Redevelopment	118,300
Playground Replacement	155,000
Relamping of West Side Park	80,000
Replacement of Maintenance Building Roof	25,000
Park Amenities (Partial)	22,000
General Roadway, Parking Lot, Sports Courts (Partial)	15,000
General Concrete (Partial)	75,000
<b>Total Park and Facility Development</b>	<b>1,082,430</b>

<b>TOTAL EXPENDITURES</b>	<b>1,639,100</b>
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## **BUDGET BY FUND – CAPITAL IMPROVEMENT & REPAIR FUND**

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

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	<b>1,371,844</b>	<b>1,653,911</b>	<b>1,007,902</b>
<b><u>REVENUE SUMMARY</u></b>			
Replacement Taxes	248,760	246,631	240,000
Interest Income	4,065	2,465	3,000
Special Receipts	419,886	136,521	160,000
Grant Proceeds	10,408	0	0
<b>Total Revenues</b>	<b>683,119</b>	<b>385,617</b>	<b>403,000</b>
<b><u>EXPENDITURE SUMMARY*</u></b>			
Architect/Engineering Fees	20,853	0	20,000
Vehicle/Technology	25,395	103,383	15,000
Park and Facilities Improvements	317,636	820,194	1,232,300
Equipment/Repair Projects	37,168	108,049	0
<b>Total Expenditures</b>	<b>401,052</b>	<b>1,031,626</b>	<b>1,267,300</b>
<b><u>TRANSFER SUMMARY</u></b>			
Transfers from Other Funds	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>1,653,911</b>	<b>1,007,902</b>	<b>143,602</b>

(\* Expenditure Detail on next page)

# **BUDGET BY FUND – CAPITAL IMPROVEMENT & REPAIR FUND**

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## **\*BUDGETED FY 2013/14 EXPENDITURE DETAIL**

<b>Total Architect/Engineering Fees</b>	<b>20,000</b>
<b>Total Office Technology (carryover)</b>	<b>15,000</b>
<b><u>Park and Facility Improvements</u></b>	
Douglass Park Electrical (carryover)	6,000
Duck Pond Pump at Prairie Farm (carryover)	5,000
General Concrete (carryover)	44,000
General Painting (carryover)	7,000
General Roadway (carryover/new)	9,000
Hard Court Surfaces (carryover)	25,000
Heritage Park Shoreline Erosion (carryover)	25,000
Hessel Park Restroom / Pavilion Work (carryover)	47,000
Improve Conservation of Resources (carryover/new)	55,000
Leonhard Recreation Center (partial/carryover)	324,000
Park Amenities (carryover/new)	60,000
Playground Replacement (carryover)	135,000
Porter Park (carryover)	83,000
Prayer for Rain Stone Repair (carryover)	8,000
Replace Trail Bridge at Dodds/Heritage (carryover)	9,300
Shop Improvements (carryover)	5,000
Sportsfield Mix/Playground Surfacing (carryover/new)	55,000
Virginia Theatre Remodeling (partial)	330,000
<b>Total Park and Facility Improvements</b>	<b>1,232,300</b>
<b>TOTAL BUDGETED FY 2013/14 EXPENDITURES</b>	<b>1,267,300</b>

## **BUDGET BY FUND – LAND ACQUISITION FUND**

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

### **BUDGET SUMMARY**

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>CARRYOVER/RESERVE BALANCE MAY 1</b>	0	100,000	100,057
<b>REVENUE SUMMARY</b>			
Interest Income		57	60
Transfers Income	100,000	0	100,000
<b>Total Revenues</b>	<b>100,000</b>	<b>57</b>	<b>100,060</b>
<b>EXPENDITURE SUMMARY</b>			
Land Acquisition Expenses	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CARRYOVER/RESERVE BALANCE</b>	<b>100,000</b>	<b>100,057</b>	<b>200,117</b>

***CAPITAL  
PROGRAM***

# CAPITAL PROGRAM

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## OVERVIEW

The capital budget authorizes and provides for control of expenditures for the acquisition of significant District assets and construction of all capital facilities. Capital budget appropriations lapse at the end of the fiscal year, and they must be re-budgeted until the project is complete. Once capital improvement projects are completed, the operations of these assets are funded in the operating budget.

Examples of capital expenditures include construction of new facilities, renovation and improvements to parks and facilities, funds to set aside for future acquisition of land and open space, and playground replacement, along with ongoing ADA improvements. As a guideline, capital expenditures should have a cost of at least \$5,000 and a life of three years or longer.

During the annual budget process, department heads and staff review and reprioritize the capital program in order to meet the District's maintenance, development and land acquisition goals and standards. During the year, as the needs of the District change and as new opportunities become available, the capital improvement program and budget is revised and updated as needed.

Funding for capital projects comes from a variety of sources. The District will issue approximately \$1,068,000 of non-referendum General Obligation Bonds in November 2013. Approximately half of these proceeds will be used for the debt payment on the Alternate Revenue General Obligation Bonds, but the remaining proceeds will be used for capital projects. Other sources include corporate replacement taxes, state grants, prior-year budget surpluses, and real estate taxes not needed to fund the regular operating budgets.

This year the District and the Foundation had \$6,112,700 of new capital projects, most of which are non-recurring, approved at the January 2013 Board Meeting, which are budgeted for a wide variety of projects. There is money budgeted for the completion of the new Leonhard Recreation Center, paving at Kaufman Lake, redevelopment at Spalding and Douglass Parks, playground replacement, and ongoing work at the Virginia Theatre. Other capital funding is to be used for maintaining our existing parks and facilities and for energy conservation.

The following pages give a breakdown of the capital and repair projects approved by the Board of Commissioners and budgeted for the following year, with a brief description of the major projects.

# CAPITAL PROGRAM

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## CAPITAL IMPROVEMENT REQUESTS 2013/14

### LARGE CAPITAL ITEMS

APPROVED JANUARY 2013

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<b>STRATEGIC PLAN GOAL</b>	
MAINTAIN EXISTING PARKS AND FACILITIES AT CHAMPAIGN PARK DISTRICT STANDARDS AND ADDRESS REJUVENATIONS AS NEEDED.	
<hr/>	
<b><u>LEONHARD RECREATION CENTER</u></b>	\$3,597,400
Construction of a new recreation center in Centennial Park will be funded with a PARC grant from the State of Illinois. \$2,400,000 was budgeted in FY 2012/13 for this project, and an additional \$3,597,400 is budgeted this year.	
<b><u>KAUFMAN LAKE ROADWORK</u></b>	\$200,000
Paving of the south portion of Kaufman Lake Road is based on an already-provided bid amount. This is a carryover from the prior year's capital budget.	
<b><u>REDEVELOPMENT OF SPALDING PARK AND DOUGLASS PARK</u></b>	\$800,000
Options at Spalding Park are still being studied. Options at Douglass are also still being studied but include a pavilion. \$125,000 is a carryover from the prior year's capital budget.	
<b><u>PLAYGROUND REPLACEMENT</u></b>	\$155,000
This item would be for replacing the existing playground at Centennial Park, which will be moved during the construction of the new Leonhard Recreation Center. This amount is a carryover from the prior year's capital budget.	
<b><u>SHOLEM AQUATIC CENTER</u></b>	\$100,000
Funding would be provided for a new feature at the Sholem Aquatic Center. \$80,000 of this funding is a carryover from the prior year's capital budget and was allocated to the lily pad project that did not get purchased or installed.	
<hr/>	
<b>STRATEGIC PLAN GOAL</b>	
DO OUR SHARE TO CONSERVE THE NATURAL AND HISTORIC ENVIRONMENT.	
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<b><u>VIRGINIA THEATRE REMODELING</u></b>	\$330,000
Continued renovations at the Virginia Theatre would include tuck-pointing, purchase of a digital projector and work on the projection room.	
<b><u>LAND ACQUISITION FUND</u></b>	\$100,000
Money will be added to the Land Acquisition Fund for future possible land purchases.	
<hr/>	
<b>TOTAL LARGE CAPITAL REQUESTS</b>	<b>\$5,282,400</b>
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# CAPITAL PROGRAM

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## CAPITAL IMPROVEMENT REQUESTS FY 2013/14

### SMALL CAPITAL ITEMS

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#### **STRATEGIC PLAN GOAL**

MAINTAIN EXISTING PARKS AND FACILITIES AT CHAMPAIGN PARK DISTRICT STANDARDS AND ADDRESS REJUVENATIONS AS NEEDED

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#### **RELAMPING OF WEST SIDE PARK**

This request would fund the relamping of West Side Park, which includes replacing the lighting fixtures with a brighter and more energy-efficient lighting.

\$80,000

#### **REPLACEMENT OF ROOF ON MAINTENANCE BUILDING**

This would fund the replacement of the roof on the West Storage Building at the Shop Yard.

\$25,000

#### **SPORTS FIELDS MIX AND PLAYGROUND SURFACING**

This covers the annual purchase of playground mulch, as well as infield mix, warning track material, topsoil, etc. for sports fields.

\$30,000

#### **PARK AMENITIES**

This covers the annual purchases of park benches (new and replacement), park grills (new and replacement), bike racks, etc. It also includes the cost of incorporating the new refuse containers in selected parks in an effort to reduce trash collection time and tipping fees.

\$42,000

#### **GENERAL ROADWAY, PARKING LOT & SPORTS COURT REPAIRS**

This request covers materials to fill potholes, refill shoulders and top-dress gravel parking lots. It includes sealcoating, crack-filling & line-striping of existing asphalt paving.

\$20,000

#### **GENERAL CONCRETE**

This request covers the annual expense of concrete repair/replacement along the District's trails/paths/walks, along with the repair of the Parkland Way entrance.

\$130,000

#### **GENERAL PAINTING – ANNUAL MAINTENANCE**

This request covers the annual expense of interior/exterior painting of District facilities as part of the painting schedule. Those sites to be included are: Prairie Farm exteriors, Springer Center interior/exterior and Douglass gymnasium and stairs.

\$35,000

#### **HARD-COURT SURFACES (RENOVATION/REPLACEMENT)**

This project calls for resurfacing of the Lindsay Tennis Courts at Centennial Park.

\$60,000

#### **ADA COMPLIANCE**

This covers compliance with the updated Americans with Disabilities Act.

\$250,000

#### **SHOLEM AQUATIC CENTER**

This request covers preparation and painting of the Baby Pool and interior of the Bathhouse. Other funds would be made available with Foundation funds restricted to Sholem to be used for the purchase and installation of shade structures in the pool and slide areas.

\$63,000

#### **TRAILER & GOLF CART**

This request would fund the purchase of a small trailer capable of hauling a golf cart. Along with this purchase would be an electric golf cart with a bed/carrying deck to be used by the sanitation crew at parks and trails where they now drive trucks to pick up litter, etc.

\$15,000

#### **SPORTS UTILITY VEHICLE REPLACEMENT**

This is for the purchase of a utility vehicle as a replacement for one currently being used by the sports staff for field painting and for all special events and fitness events, along with maintenance of the Dodds Complex.

\$10,300

# CAPITAL PROGRAM

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## SMALL CAPITAL ITEMS (CONTINUED)

**OFFICE TECHNOLOGY** \$35,000  
This helps to provide for annual improvements in technology and communications, which include replacement of computers and additional servers.

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### STRATEGIC PLAN GOAL

DO OUR SHARE TO CONSERVE THE NATURAL AND HISTORIC ENVIRONMENT.

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**IMPROVEMENT OF CONSERVATION OF RESOURCES** \$35,000  
This would fund improvements to current operations that help to conserve electricity, water or gasoline.

**TOTAL SMALL CAPITAL REQUESTS** \$830,300

**TOTAL LARGE CAPITAL REQUESTS** \$5,282,400

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**TOTAL CAPITAL REQUESTS** **\$6,112,700**

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### FUNDING SOURCES

Bond Proceeds \$490,300

Capital Improvements Fund \$420,000

Paving and Lighting \$255,000

Special Rec-ADA Funds \$650,000

General Fund \$1,720,000

Recreation Fund \$2,527,400

Museum Fund \$0

Foundation – Sholem Aquatic Center Funds \$50,000

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**TOTAL FUNDING** **\$6,112,700**

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# CAPITAL PROGRAM

## CAPITAL PROJECTS - BASED ON LISTING APPROVED JANUARY 2013

	Project Total	General Fund	Recreation Fund	Museum Fund	Paving Fund	Special Rec-ADA	Capital Improve- ment	Bond Proceeds	Found- ation
ADA Compliance	250,000	0	0	0	0	250,000	0	0	0
General Concrete	130,000	0	0	0	55,000	0	0	75,000	0
General Painting-Annual Maintenance	35,000	35,000	0	0	0	0	0	0	0
General Roadway, Parking Lot, & Sports Court Repairs	20,000	0	0	0	0	0	5,000	15,000	0
Hard-Court Surfaces (Renovation/Replacement)	60,000	60,000	0	0	0	0	0	0	0
Improve Conservation of Resources	35,000	0	0	0	0	0	35,000	0	0
Kaufman Lake Road Work	200,000	0	0	0	200,000	0	0	0	0
Land Acquisition Fund	100,000	100,000	0	0	0	0	0	0	0
Leonhard Recreation Center Construction	3,597,400	1,000,000	2,197,400	0	0	400,000	0	0	0
Office Technology	35,000	35,000	0	0	0	0	0	0	0
Park Amenities	42,000	0	0	0	0	0	20,000	22,000	0
Playground Replacement	155,000	0	0	0	0	0	0	155,000	0
Redevelopment of Spalding Park & Douglass Park	800,000	475,000	206,700	0	0	0	0	118,300	0
Relamping of West Side Park	80,000	0	0	0	0	0	0	80,000	0
Replacement of Roof on Maintenance Building	25,000	0	0	0	0	0	0	25,000	0
Sholem Aquatic Center-improvement	100,000	0	50,000	0	0	0	0	0	50,000
Sholem Aquatic Center-painting	63,000	0	63,000	0	0	0	0	0	0
Sports Fields Mix & Playground Surfacing	30,000	0	0	0	0	0	30,000	0	0
Sports Utility Vehicle Replacement	10,300	0	10,300	0	0	0	0	0	0
Trailer and Golf Cart	15,000	15,000	0	0	0	0	0	0	0
Virginia Theatre Remodeling	330,000	0	0	0	0	0	330,000	0	0
<b>Amount Approved at January 2013 Board Meeting</b>	<b>6,112,700</b>	<b>1,720,000</b>	<b>2,527,400</b>	<b>0</b>	<b>255,000</b>	<b>650,000</b>	<b>420,000</b>	<b>490,300</b>	<b>50,000</b>

# CAPITAL PROGRAM

## CAPITAL FUNDING

Complete Virginia Theatre within one year by April 2013.  
Complete Recreation Center at \$5,997,400 by FY 2013-2014.

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
	Projected Reserves over 120 days as of 4/30/12	Capital Funding Received FY 2013	Grant Funding Received In FY 2013	FY 2012-13 Recreation Center Expense FY 2013	Sunset Ridge Expense FY 2013	Virginia Theatre Renovation FY 2013	Spalding & Douglass Funding FY 2013	Other Capital Expenses FY 2013	Projected Reserves over 120 days as of 4/30/13
General	2,930,000	1,200,000	0	-401,000	0	-3,238,000	-175,000	0	316,000
Recreation	1,800,000	400,000	0	-1,675,000	0	0	-50,000	0	475,000
Museum	840,000	250,000	500,000	0	0	-1,580,000	0	0	10,000
Paving	60,000	75,000	125,000	0	0	0	0	-125,000	135,000
Capital Improvements	1,653,000	400,000	86,000	-324,000	0	-412,000	0	-1,312,628	90,372
Bond Proceeds	205,437	480,000	400,000	0	-800,000	0	-255,000	-30,000	437
Foundation	234,521	40,000	0	0	0	-270,000	0	0	4,521
Special Recreation	860,000	250,000	0	0	0	0	0	-275,000	835,000
<b>Total</b>	<b>8,582,958</b>	<b>3,095,000</b>	<b>1,111,000</b>	<b>-2,400,000</b>	<b>-800,000</b>	<b>-5,500,000</b>	<b>-480,000</b>	<b>-1,742,628</b>	<b>1,866,330</b>

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
	Projected Reserves over 120 days as of 4/30/13	Capital Funding Received FY 2014	Grant Funding Received In FY 2014	FY 2013-14 Recreation Center Expense FY 2014	Sunset Ridge Expense FY 2014	Virginia Theatre Renovation FY 2014	Spalding & Douglass Funding FY 2014	Other Capital Expenses FY 2014	Projected Reserves over 120 days as of 4/30/14
General	316,000	1,100,000	900,000	-1,000,000	0	0	0	-445,000	871,000
Recreation	475,000	400,000	1,600,000	-2,197,400	0	0	0	0	277,600
Museum	10,000	250,000	0	0	0	0	0	0	260,000
Paving	135,000	75,000	0	0	0	0	0	-130,000	80,000
Capital Improvements	90,372	400,000	0	0	0	0	-115,000	-75,000	300,372
Bond Proceeds	437	485,000	0	0	0	0	-485,000	0	437
Foundation	4,521	20,000	0	0	0	0	0	0	24,521
Special Recreation	835,000	250,000	0	-400,000	0	0	0	-250,000	435,000
<b>Total</b>	<b>1,866,330</b>	<b>2,980,000</b>	<b>2,500,000</b>	<b>-3,597,400</b>	<b>0</b>	<b>0</b>	<b>-600,000</b>	<b>-900,000</b>	<b>2,248,930</b>

# CAPITAL PROGRAM

## CAPITAL FUNDING (CONTINUED)

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
	Projected Reserves over 120 days as of 4/30/14	FY 2014-15 Capital Funding Received FY 2015	Grant Funding Received in FY 2015	Recreation Center Expense FY 2015	Sunset Ridge Expense FY 2015	Virginia Theatre Renovation FY 2015	Spalding & Douglass Funding FY 2015	Other Capital Expenses FY 2015	Projected Reserves over 120 days as of 4/30/15
General	871,000	1,100,000	0	0	0	0	0	-900,000	1,071,000
Recreation	277,600	400,000	0	0	0	0	0	0	677,600
Museum	260,000	250,000	0	0	0	0	0	0	510,000
Paving	80,000	75,000	0	0	0	0	0	-75,000	80,000
Capital Improvements	300,372	400,000	0	0	0	0	-200,000	-200,000	300,372
Bond	437	490,000	0	0	0	0	-400,000	-75,000	15,437
Foundation	24,521	20,000	0	0	0	0	0	0	44,521
Special Recreation	435,000	250,000	0	0	0	0	0	-250,000	435,000
<b>Total</b>	<b>2,248,930</b>	<b>2,985,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-600,000</b>	<b>-1,500,000</b>	<b>3,133,930</b>

### TOTAL OF PROJECTS FUNDED FROM FY 2013 TO FY 2015:

Recreation Center	5,997,400	
Sunset Ridge	800,000	Assumes that in FY 2012-2013, after notification of getting the grant, the project is completed and grant funding of 400,000 is received.
Virginia Theatre	5,500,000	Paid over 1 year
Spalding & Douglass Funding	1,680,000	Paid over 3 years for renovations to these two parks/facilities
Other Capital Projects	3,641,628	For deferred maintenance and other capital items
<b>Total</b>	<b>17,619,028</b>	

### OTHER ASSUMPTIONS/COMMENTS

The Special Recreation 400,000 reflects capital reserves to be used toward the construction of the new recreation center.

The District has \$7,796,000 available to bond in non-referendum bonds.

***SUPPLEMENTAL  
INFORMATION***

# SUPPLEMENTAL INFORMATION

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## DISTRICT PROFILE

<b>ORGANIZATION DATE</b>	Organized in 1911, the District was established as a separate unit of local government in 1955 by referendum.
<b>GOVERNMENT TYPE</b>	Five elected Commissioners serve as the Board of Commissioners. Commissioners are elected to serve six-year terms and receive no compensation.
<b>OFFICERS</b>	The Commissioners elect a President and Vice President and appoint a Treasurer and Board Secretary.
<b>LOCATION</b>	Champaign Park District is located in East Central Illinois.
<b>BOUNDARIES</b>	The boundaries of the Park District are nearly coterminous with the City of Champaign and encompass approximately 25 square miles.
<b>POPULATION</b>	The Park District's population per the 2010 census is 81,055. The District also serves the University of Illinois population and the City of Urbana.
<b>ASSESSED VALUATION</b>	The equalized assessed valuation for real estate located within District boundaries for 2011 is \$1,533,547,237. The estimated assessed valuation for 2012 reflects no change from 2011.
<b>TAX RATE</b>	The property tax rate for 2012 payable in 2013 is estimated to be .7038 per \$100 of assessed value.
<b>CURRENT BUDGET</b>	The operating budget for FY 2013/14 is \$11,963,562. The fiscal year begins May 1 and ends April 30.
<b>PARK RESOURCES</b>	The Park District maintains 59 parks comprised of community parks, neighborhood parks, mini parks and 14 walking/bike trails totaling more than 670 acres. 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 1500-seat auditorium), a six-court indoor tennis facility, 24 outdoor tennis courts, 25 softball and baseball fields, 22 soccer fields, six volleyball courts, 30 outdoor playgrounds, one skate park, a children's petting zoo, 12 picnic shelters, four small lakes for fishing and a shared gymnasium space with two elementary schools.
<b>PROGRAM SERVICES</b>	The Park District provides a full range of activities and services throughout the year. Major recreation programs include athletics, fitness, music, dance, drama, day camps, cultural and performing arts, preschool and youth programs, swimming, tennis, senior programs, special events and trips.

# **SUPPLEMENTAL INFORMATION**

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## **DISTRICT PROFILE (CONTINUED)**

**STAFF** The Park District has an appointed executive director responsible for the administration of the Park District. The District employs 66 full-time staff, 10 part-time regular staff and more than 500 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.

The District has received the Certificate of Achievement for Excellence in Financial Reporting for sixteen consecutive years (1995-2011). The District has applied for the CAFR for FY 2012.

**CONTACT INFORMATION** Champaign Park District  
706 Kenwood Road  
Champaign, IL 61821  
217-398-2550 - p  
217-355-8421 - f  
champaignparkdistrict.com



# SUPPLEMENTAL INFORMATION

## STRATEGIC PLAN GOAL UPDATE FOR FY 2012/2014

### Goal 1: Maintain all parks and facilities to District standards.

<u>Objective</u>	<u>Status</u>	<u>Department</u>
<u>Objective 1.1 – Centennial Park</u>		
1.1.1 Determine removal or upgrade of shuffleboard courts.	Plan completed; installation 7/1/2013	Operations/ Planning
1.1.2 Build new Leonhard Recreation Center.	FY 2013/14	All Departments
1.1.3 Remove old Leonhard Recreation Center.	FY 2013/14	Operations
1.1.4 Identify and recommend use of old Leonhard Recreation Center site.	In progress; 5/1/2013	Planning
1.1.5 Identify, bid and install Prairie Farm playground equipment.	Funding diverted to Centennial Park to move existing playground	Planning
<u>Objective 1.2 – Beardsley Park</u>		
1.2.1 Repair basketball court.	FY 2013/14	Operations
1.2.2 Remove tennis court posts and determine better use.	FY 2013/14	Planning/ Operations
<u>Objective 1.3 – Dodds Park</u>		
1.3.1 Research additional components for playground at 4-Plex.	FY 2013/14	Planning
1.3.2 Replace Trail Bridge.	FY 2013/14	Operations
<u>Objective 1.4 – Dog Park</u>		
1.4.1 Identify additional amenities and funding.	FY 2013/14	Marketing/ Planning
1.4.2 Create and maintain visitor admission box.	COMPLETED	All Departments
<u>Objective 1.5 – Douglass Park</u>		
1.5.1 Add air conditioning at Douglass Community Center.	In progress; 4/30/2013	Operations
1.5.2 Develop master plan for park.	In progress; 5/1/2013	Planning
1.5.3 Add picnic pavilion and horseshoe pits.	In progress; 7/1/2013	Planning/ Operations
1.5.4 Replace rain gutters and windows at Douglass Community Center.	Windows completed; gutters FY 2013/14	Operations
1.5.5 Create renovation plan for Douglass Community Center.	FY 2013/14	Planning/ Recreation
<u>Objective 1.6 – Heritage Park</u>		
1.6.1 Conduct shoreline study.	Dropped; City responsibility	Planning
<u>Objective 1.7 – Hessel Park</u>		
1.7.1 Replace parking bollards.	Circle completed; FY 2013/14	Operations
1.7.2 Renovate bathrooms.	In progress; 5/1/2013	Operations
1.7.2 Replace picnic pavilion roof, concrete and landscaping.	In progress; FY 2013/14	Operations

# SUPPLEMENTAL INFORMATION

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## STRATEGIC PLAN GOAL UPDATE FOR FY 2011-2012 (CONTINUED)

### Goal 1: Maintain all parks and facilities to District standards (continued).

#### Objective 1.8 – Kaufman Lake Park

1.8.1	Renovate south half of perimeter roadway and parking from the east to west gate.	In progress; 5/1/2013	Operations
1.8.2	Develop master plan implementation plan.	FY 2013/14	Planning

#### Objective 1.9 – Porter Park

1.9.1	Establish prairie plants throughout the site.	COMPLETED	Operations
1.9.2	Close out construction/development.	COMPLETED	Operations
1.9.3	Hold ribbon-cutting dedication ceremony.	COMPLETED	Marketing/ Recreation
1.9.4	Install interpretive storm water signs.	In progress; 4/15/2013	Planning/ Operations

#### Objective 1.10 – Spalding Park

1.10.1	Determine updated master plan/ replacement plan for park.	In progress; FY 2013/14	Planning
1.10.2	Demolish Spalding Pool and bathhouse.	In progress; 5/1/2013	Operations

#### Objective 1.11 – Sunset Ridge Park

1.11.1	Determine and bid final phase of development (after grant notification and Board authorization).	COMPLETED	Operations/ Planning
1.11.2	Hold ribbon-cutting dedication ceremony.	COMPLETED	Marketing/ Recreation

#### Objective 1.12 – Tennis Center

1.12.1	Complete ceiling insulation.	COMPLETED	Operations
1.12.2	Replace court dividers.	COMPLETED	Recreation

#### Objective 1.13 – Virginia Theatre

1.13.1	Complete renovation.	In progress; 4/30/2013	Operations
1.13.2	Create preventive building maintenance plan.	In progress/FY 2013/14	Operations
1.13.3	Create FY 2013/15 entertainment schedule and book acts/rentals.	In progress; FY 2013/14	Recreation

#### Objective 1.14 – West Side Park

1.14.1	Identify, propose and install new lighting system.	FY 2013/14	Operations
1.14.2	Repair Prayer for Rain.	FY 2013/14	Operations

# SUPPLEMENTAL INFORMATION

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## STRATEGIC PLAN GOAL UPDATE FOR FY 2012/2014 (CONTINUED)

### Goal 2: Provide safe environments throughout the Park District.

#### Objectives

2.1	Establish set meeting dates to coordinate current and future safety issues which need to be repaired, corrected or studied.	COMPLETED	Operations
2.2	Install back-up cameras on passenger vehicles and high-hazard operations vehicles.	In progress; 5/1/2013	Administration/ Operations
2.3	Start the process of completing the PDRMA accreditation due in FY 2013/14.	In progress; FY 2013/14	Administration
2.4	Implement Phase I ADA transition plan initiatives.	In progress; 7/1/2013	CUSR/Operations

### Goal 3: Create a comprehensive park system master plan.

#### Objectives

3.1	Review design and prepare development strategies for the Landfill Park.	FY 2013/14	Planning
3.2	Research costs of in-house disc golf course construction.	COMPLETED	Operations
3.3	Complete implementation plans for PROS Study and Needs Assessment.	FY 2013/14	Administration/ Planning/ Recreation
3.4	Research outdoor fitness equipment and identify funding.	In progress; 5/1/2013	Planning
3.5	Compare results of needs assessment survey with like communities.	In progress; FY 2013/14	Administration/ Planning

### Goal 4: Implement Trail Master Plan.

#### Objectives

4.1	Continue to apply for funding for bridge connection for Porter Park to Pipeline Trail.	Not available FY 2012/13; FY 2013/14	Planning
4.2	Identify and develop implementation plan for internal path system for Centennial Park.	FY 2013/14	Planning

### Goal 5: Provide park and facility site development plans.

#### Objectives

5.1	Construct lily pad system at Sholem Aquatic Center.	Dropped	Operations
5.2	Construct Phase II development of Sunset Ridge Park.	In progress; 5/1/2013	Administration

# SUPPLEMENTAL INFORMATION

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## STRATEGIC PLAN GOAL UPDATE FOR FY 2012/2014 (CONTINUED)

### Goal 6: Strengthen our fiscal responsibility.

#### Objectives

6.1	Finalize program budget.	In progress; FY 2013/14	Finance
6.2	Revise agreement between the Park District and Champaign Public Library for the Douglass Branch Library.	FY 2013/14	Recreation
6.3	Complete long-range capital improvements plan.	FY 2013/14	All Departments

### Goal 7: Explore alternative means to fund acquisition, development and general District operations.

#### Objectives

7.1	Work with Foundation to develop campaigns to raise funds for Virginia Theatre.	COMPLETED and ongoing	Administration/ Marketing
7.2	Identify funding source to assist with energy conservation for new Leonhard Recreation Center.	COMPLETED	Administration
7.3	Determine need for July 1, 2013 and 2014 OSRAD grant applications.	In progress; 7/1/2013	Administration/ Planning
7.4	Resolve issues with previously-awarded state legislative awards.	COMPLETED	Administration

### Goal 8: Offer excellent recreation programs and special events.

#### Objectives

8.1	Develop 2-3-year strategic plan for each division.	COMPLETED	Recreation
8.2	Create and implement a Virginia Theatre curriculum for school children.	Ongoing	Recreation
8.3	Establish a process and annually review program "Lifecycles & Trends."	COMPLETED	Recreation
8.4	Develop new format & procedures for collecting & evaluating standards.	COMPLETED	Recreation
8.5	Evaluate each seasonal offering by comparing programs & fees with other park district programs, events & activities.	COMPLETED	Recreation
8.6	Implement new programs and services as outlined in the NRPA Review Commission for Accreditation of Parks and Recreation criteria.	FY 2013/14	Recreation
8.7	Follow up on the various requirements from the Distinguished Agency Accreditation review.	COMPLETED	Administration/ Recreation
8.8	Visit a minimum of three different park districts, facilities or events and compile a report on each visit of new programs or ideas resulting from these visits.	COMPLETED	Recreation
8.9	Determine if future programming swimming pool is needed, and if so, where.	In progress; FY 2013/14	Recreation/ Planning
8.10	Create policies, procedures and programs for new Leonhard Recreation Center.	In progress; FY 2013/14	Recreation

# SUPPLEMENTAL INFORMATION

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## STRATEGIC PLAN GOAL UPDATE FOR FY 2012/2014 (CONTINUED)

### Goal 9: Develop consistent and exceptional customer service.

#### Objectives

9.1	Identify and determine more user-friendly dog park registration.	COMPLETED	Finance
9.2	Develop an action plan of how to improve internal and external customer service issues.	COMPLETED; FY 2013/14 plan will be updated.	All Departments
9.3	Work toward 50% online registration.	COMPLETED	Finance

### Goal 10: Implement comprehensive annual marketing plan.

#### Objectives

10.1	Update Champaign Park District and Virginia Theatre websites as needed.	COMPLETED and ongoing	Administration/ Marketing
10.2	Create a neighborhood park newsletter for Porter, Douglass and Sunset Ridge neighborhoods.	FY 2013/14	Marketing
10.3	Create Annual Report for Champaign Park District.	COMPLETED	Marketing
10.4	Identify effective means of communicating with multi-cultural populations.	FY 2013/14	Marketing

### Goal 11: Upgrade technology to be consistent with industry leaders.

#### Objectives

11.1	Replace computers and install servers to maintain compliance for faster response with new technology standards.	COMPLETED	Information Technology
11.2	Evaluate ticket software program for the Virginia Theatre.	FY 2013/14	Recreation/ Administration
11.3	Work with UCB2 for facility hookups.	COMPLETED	Administration
11.4	Purchase and install Maintenance Trac and train staff.	COMPLETED	Administration/ Information Technology/ Operations
11.5	Evaluate the Park District's information technology.	In progress; 4/30/2013	Administration
11.6	Develop a tree inventory.	FY 2013/14	Operations

### Goal 12: Enhance a District-wide training program.

#### Objectives

12.1	Continue to provide growth and development opportunities for staff.	COMPLETED	Human Resources
12.2	Develop cross-training opportunities for staff.	Dropped	Human Resources/ Administration
12.3	Establish an employee fitness/wellness program.	COMPLETED	Recreation/ Human Resources

# SUPPLEMENTAL INFORMATION

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## STRATEGIC PLAN GOAL UPDATE FOR FY 2012/2014 (CONTINUED)

### Goal 13: Retain loyal, satisfied and professional staff.

#### Objectives

13.1	Evaluate first year of Succession Development Planning.	In progress; 4/30/2013	Administration/ Human Resources
13.2	Recommend new position classifications.	COMPLETED	Finance/ Human Resources
13.3	Update performance appraisals.	COMPLETED	Human Resources

### Goal 14: Conserve the natural and historic environment.

#### Objectives

14.1	Determine DCEO opportunities for grant application for Leonhard Recreation Center and apply for funding.	COMPLETED	Administration
14.2	Renovate the Virginia Theatre.	COMPLETED Phase III	Operations
14.3	Implement the strategic plan for the green team.	FY 2013/14	Administration

### Goal 15: Practice sustainable strategies.

#### Objectives

15.1	Implement storm water educational and credit programs.	In progress; FY 2013/14	All Departments
15.2	Create and implement plan results of needs assessment.	In progress; FY 2013/14	Administration/ Marketing

# **SUPPLEMENTAL INFORMATION**

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# SUPPLEMENTAL INFORMATION

## DETAILED BUDGET SUMMARY – ALL FUNDS FY 2013/14

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>BEGINNING FUND BALANCE</b>	<b>11,565,891</b>	<b>13,487,803</b>	<b>12,193,739</b>
<b><u>REVENUES &amp; OTHER FINANCIAL SOURCES</u></b>			
Real Estate Taxes	10,332,806	10,630,517	10,989,389
Corporate Replacement Taxes	248,760	246,631	240,000
Interest Income	38,110	27,792	27,357
Program Income/User Fees	1,790,750	1,580,781	1,835,188
Swim Pass/Daily Admissions	496,546	443,024	473,234
Concessions Income	237,146	169,295	226,410
Rental Income	188,752	125,798	293,905
Other Reimbursements	130,292	49,205	135,990
Grant Proceeds	31,408	710,320	3,309,950
Special Receipts	620,623	210,577	256,242
Permanent Transfer	0	0	100,000
Scholarships/Sponsors	67,580	93,024	92,975
Bond Receipts	1,021,000	1,051,000	1,068,000
<b>Total Revenues and Other Sources</b>	<b>15,203,774</b>	<b>15,337,964</b>	<b>19,048,640</b>
<b><u>EXPENDITURE SUMMARY</u></b>			
Full-Time Personnel	2,748,394	2,731,431	3,047,478
Part-Time/Seasonal Personnel	1,712,517	1,591,679	2,016,706
Employee Benefits	1,170,797	1,179,091	1,397,532
Contractual Services	1,432,138	1,130,184	2,089,430
Commodities and Supplies	821,359	822,592	1,024,182
Utilities	585,990	575,180	616,843
Insurance	221,390	205,840	255,515
Debt Payments	1,565,671	1,568,725	1,597,965
Other Expenditures	54,543	50,405	59,411
Capital Expenditures	2,969,063	6,776,901	10,836,063
<b>Total Expenditures</b>	<b>13,281,862</b>	<b>16,632,028</b>	<b>22,941,125</b>
<b><u>TRANSFER SUMMARY</u></b>			
Transfers In (including from Foundation)	0	0	0
Transfers Out (including to Foundation)	0	0	0
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>13,487,803</b>	<b>12,193,739</b>	<b>8,301,254</b>



## SUPPLEMENTAL INFORMATION

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### DETAILED BUDGET SUMMARY – ALL FUNDS FY 2013/14 (CONTINUED)

<b>EXPENDITURE DETAIL</b>	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>FULL-TIME PERSONNEL</u></b>			
Executive Director/Department Heads	370,795	372,227	372,237
Manager/Supervisor	754,931	759,628	953,853
Office/Support Staff	361,705	357,034	369,810
Operations/Maintenance Staff	719,360	710,318	750,157
Custodial	108,581	98,569	122,217
Program/Facility Director/Instructors	433,021	433,655	479,204
<b>Total Full-Time Personnel</b>	<b>2,748,394</b>	<b>2,731,431</b>	<b>3,047,478</b>
<b><u>PART-TIME/SEASONAL PERSONNEL</u></b>			
Office/Support Staff	217,170	185,289	253,165
Custodial/Janitorial	13,887	11,683	23,223
Program Directors	121,698	123,812	158,603
Sports Officials	94,202	88,673	97,128
Assistant Directors	96,635	81,696	98,380
Instructors	226,971	224,755	233,940
General Staff	129,058	132,167	181,008
Scorekeepers	14,479	14,768	21,326
Camp Staff/Pool Staff	430,712	408,313	503,587
Site Supervisors	39,560	16,681	21,202
Building and Park Openers	2,561	2,137	3,232
Virginia Theatre House Staff	11,987	15,253	2,500
Union Staff	40,422	10,646	42,520
Seasonal Operations Staff	265,612	273,122	376,892
Overtime	7,561	2,685	0
<b>Total Part-Time Personnel</b>	<b>1,712,517</b>	<b>1,591,679</b>	<b>2,016,706</b>
<b><u>EMPLOYEE BENEFITS</u></b>			
Dental Insurance	19,024	19,129	19,800
Health Insurance	449,298	442,672	536,472
Life Insurance	7,559	7,574	7,877
IMRF Retirement Contributions	313,008	322,367	368,000
Social Security Tax	337,900	328,338	390,500
Employee Assistance Program	2,200	2,272	2,330
Allowance/Other Reimbursements	41,809	56,740	72,553
<b>Total Employee Benefits</b>	<b>1,170,797</b>	<b>1,179,091</b>	<b>1,397,532</b>

# SUPPLEMENTAL INFORMATION

## DETAILED BUDGET SUMMARY – ALL FUNDS FY 2013/14 (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>CONTRACTUAL SERVICES</u></b>			
Equipment Rental	0	0	0
Postage and Mailing	37,332	33,660	55,371
Printing and Publications	70,235	61,921	79,041
Staff/Public Meetings	3,725	3,642	16,507
Legal Publications/Job Notices	8,331	5,595	8,650
Advertising/Publicity/Promotions	35,767	23,571	47,675
Staff Training	18,609	25,066	23,670
Memberships, Dues and Fees	26,299	27,275	29,256
Conference/Travel/Entertainment Lodging	22,932	25,684	51,170
Board Expense	5,415	5,634	6,000
Attorney Fees	56,017	59,076	60,000
Professional/Engineering Fees	122,791	23,456	160,220
Other Professional Fees	89,098	32,809	237,500
Audit Expense	20,475	17,630	18,000
Insurance Expense	2,941	3,235	3,100
Landfill Fees	36,073	34,578	33,027
Mileage Reimbursement	3,594	3,380	4,390
Office Equipment Repairs	44	95	2,000
Vehicle Repairs	13,028	13,303	21,150
Equipment Repairs	6,937	9,550	10,825
Building Repairs	29,343	27,684	42,518
Rental Equipment	93,219	85,163	121,551
Rental Facilities	42,874	52,336	67,399
Pest Control	10,629	7,674	7,072
Service Contracts-Equipment	24,529	30,198	36,044
Licenses and Testing	17,886	20,558	25,638
Service Contracts-Facilities	73,319	67,825	75,729
Service Contracts-Grounds	46,157	33,948	72,500
Other Service Contracts	961	609	0
Contractual Mowing	145,496	120,515	128,750
Pager/Cell Phone Service	157	2,029	1,622
Subscriptions	2,286	1,601	3,223
Internet Expenses	0	0	0
Personnel Costs	14,490	12,384	20,424
Petty Cash	4,100	50	0
Health and Wellness	2,864	3,045	7,800
Other Contractual Services	41,462	18,642	69,954
Contractual Personnel	77,253	56,242	108,129
Intern Stipends	8,710	6,100	10,400
Contractual Entertainment	110,445	26,499	245,250
Program Registration Fees	0	0	0
Park and Recreation Excellence	3,967	1,761	5,200
Scholarships	53,846	70,939	75,000
Field /Special Trip Expenses	48,503	75,224	97,675
<b>Total Contractual Services</b>	<b>1,432,138</b>	<b>1,130,184</b>	<b>2,089,430</b>

# SUPPLEMENTAL INFORMATION

## DETAILED BUDGET SUMMARY – ALL FUNDS FY 2013/14 (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b>COMMODITIES AND SUPPLIES</b>			
Office Supplies	24,910	22,124	32,220
Stationery/Envelopes	1,616	567	1,925
Paper and Duplicating Supplies	4,189	4,049	5,459
Checks and Bank Supplies	147	927	1,500
Photographic Supplies	26	1,298	310
Books and Manuscripts	1,516	673	2,006
First Aid Supplies	11,080	6,256	9,500
Safety Supplies	7,650	10,075	12,000
Staff Uniforms	22,309	19,999	24,384
Participant Uniforms	30,430	31,803	36,782
Building Maintenance Supplies	84,287	83,516	83,260
Landscape Supplies	55,765	60,620	78,150
Cleaning/Janitorial Supplies	22,658	22,708	23,619
Playground Maintenance Equipment	5,874	5,622	7,400
Small Tools and Equipment	12,112	9,433	20,100
Paint/Supplies Inventory	6,539	3,919	7,000
Vehicle/Equipment Repair Parts	45,460	53,227	56,900
Amenity Maintenance	6,876	12,267	11,500
Gas and Fuel	90,616	87,280	104,100
Chemicals	59,512	56,354	82,400
Paints	872	1,470	3,300
Plant Materials	101,050	106,484	129,550
Flowers, Cards, Etc.	810	1,086	1,020
Plaques, Prizes, Awards	14,991	15,088	24,210
Recreation/Program Supplies	76,377	87,901	134,507
Animal Supplies	2,649	2,206	3,000
Food Supplies	35,165	30,964	54,583
Animal Feed/Supplies	11,903	9,521	12,000
Pepsi Purchases	0	0	0
Merchandise for Resale	83,970	75,156	61,497
<b>Total Commodities and Supplies</b>	<b>821,359</b>	<b>882,592</b>	<b>1,024,182</b>
<b>UTILITIES</b>			
Sanitary Fees and Charges	9,218	10,072	8,495
Gas and Electricity	367,227	351,496	407,370
Water	148,342	153,926	137,040
Telephone	61,203	59,685	63,938
<b>Total Utilities</b>	<b>585,990</b>	<b>575,180</b>	<b>616,843</b>

## SUPPLEMENTAL INFORMATION

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### DETAILED BUDGET SUMMARY – ALL FUNDS 2012-2013 (CONTINUED)

	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
<b><u>INSURANCE</u></b>			
Workers Compensation Premium	80,305	76,117	82,600
Unemployment Contributions	18,856	10,365	40,000
Liability Insurance Premium	40,044	38,109	43,515
Employment Practices	13,644	12,730	18,000
Property Insurance Premium	68,540	68,520	71,400
<b>Total Insurance Expenses</b>	<b>221,390</b>	<b>205,840</b>	<b>255,515</b>
<b><u>DEBT PAYMENT</u></b>			
Bond Redemption	1,311,000	1,336,000	1,381,000
Interest Payment	254,671	232,725	216,965
<b>Total Debt Payment</b>	<b>1,565,671</b>	<b>1,568,725</b>	<b>1,597,965</b>
<b><u>OTHER EXPENDITURES</u></b>			
Property/Sales Tax	19,529	16,017	20,072
Credit Card Fees	35,013	34,388	39,339
<b>Total Other Expenditures</b>	<b>54,543</b>	<b>50,405</b>	<b>59,411</b>
<b><u>CAPITAL EXPENDITURES</u></b>			
Office Equipment	21,835	51,097	53,000
Vehicles/Equipment	187,508	109,675	60,000
Accessibility Project - CPD/UPD	0	0	0
Parks and Facility Improvements	2,464,652	6,466,880	10,683,063
Repair Projects	195,068	149,250	40,000
Land Acquisition/Development	100,000	0	0
<b>Total Capital Expenditures</b>	<b>2,969,063</b>	<b>6,776,901</b>	<b>10,836,063</b>
<b>TOTAL EXPENDITURES</b>	<b>13,281,862</b>	<b>16,632,028</b>	<b>22,941,125</b>

## SUPPLEMENTAL INFORMATION

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### FINANCIAL COMPARISONS – FIVE-YEAR PERIOD ENDING APRIL 30, 2014

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Projected 2012/13	Budgeted 2013/14
Assessed Valuation	1,547,895,455	1,545,794,493	1,550,079,751	1,533,547,237	1,529,262,864
Tax Rate	0.6157	0.6300	0.6529	0.6789	0.7088
<hr/>					
<b>REVENUE SUMMARY</b>					
Property Taxes	9,703,825	9,912,713	10,332,806	10,630,517	10,989,389
Fees and Charges	3,512,063	3,163,043	3,818,559	2,946,127	3,681,301
Grant Proceeds	1,215,615	103,714	31,408	710,320	3,309,950
Bond Proceeds	982,000	1,006,000	1,021,000	1,051,000	1,068,000
<b>Total Revenues</b>	<b>15,413,503</b>	<b>14,185,470</b>	<b>15,203,773</b>	<b>15,337,964</b>	<b>19,048,640</b>
<hr/>					
<b>EXPENDITURE SUMMARY</b>					
Operating Expenses	9,087,271	8,962,881	8,747,128	8,286,402	10,507,097
Debt Payments	1,556,745	1,550,313	1,565,671	1,568,725	1,597,965
Capital Expenditures	3,227,991	1,158,622	2,969,063	6,776,901	10,836,063
<b>Total Expenditures</b>	<b>13,872,007</b>	<b>11,671,816</b>	<b>13,281,862</b>	<b>16,632,028</b>	<b>22,941,125</b>

# SUPPLEMENTAL INFORMATION

## ASSESSED VALUATION COMPARISONS

	2008	2009	2010	2011	2012
Farm	536,040	459,720	515,170	557,110	557,110
Industry	13,162,550	13,330,860	13,537,720	12,351,850	12,351,850
Commercial	618,658,351	626,288,673	632,401,694	634,668,004	634,668,004
Residential	914,929,940	904,967,910	902,817,642	885,062,912	885,062,912
Railroad	608,574	747,330	807,525	907,361	907,361
<b>Total</b>	<b>1,547,895,455</b>	<b>1,545,794,493</b>	<b>1,550,079,751</b>	<b>1,533,547,237</b>	<b>1,533,547,237</b>

Year	Amount	Increase
1971	194,288,762	
1972	196,207,586	0.99%
1973	207,178,629	5.59%
1974	216,489,667	4.49%
1975	218,656,635	1.00%
1976	234,017,324	7.03%
1977	232,141,638	-0.80%
1978	253,852,244	9.35%
1979	257,637,215	1.49%
1980	300,286,621	16.55%
1981	325,684,947	8.46%
1982	349,965,339	7.46%
1983	357,178,837	2.06%
1984	362,112,839	1.38%
1985	374,866,918	3.52%
1986	384,131,090	2.47%
1987	404,241,937	5.24%
1988	432,683,862	7.04%
1989	463,142,456	7.04%
1990	487,191,842	5.19%
1991	504,274,866	3.51%
1992	523,691,379	3.85%
1993	545,619,696	4.19%
1994	566,642,428	3.85%
1995	598,548,928	5.63%
1996	637,893,624	6.57%
1997	675,224,045	5.85%
1998	704,527,520	4.34%
1999	738,490,572	4.82%
2000	804,839,227	8.98%
2001	863,909,695	7.34%
2002	918,220,166	6.29%
2003	974,471,183	6.13%
2004	1,031,948,826	5.90%
2005	1,191,143,418	15.43%
2006	1,325,034,312	11.24%
2007	1,453,398,642	9.69%
2008	1,547,895,455	6.50%
2009	1,545,794,493	-0.14%
2010	1,550,079,751	0.28%
2011	1,533,547,237	-1.07%

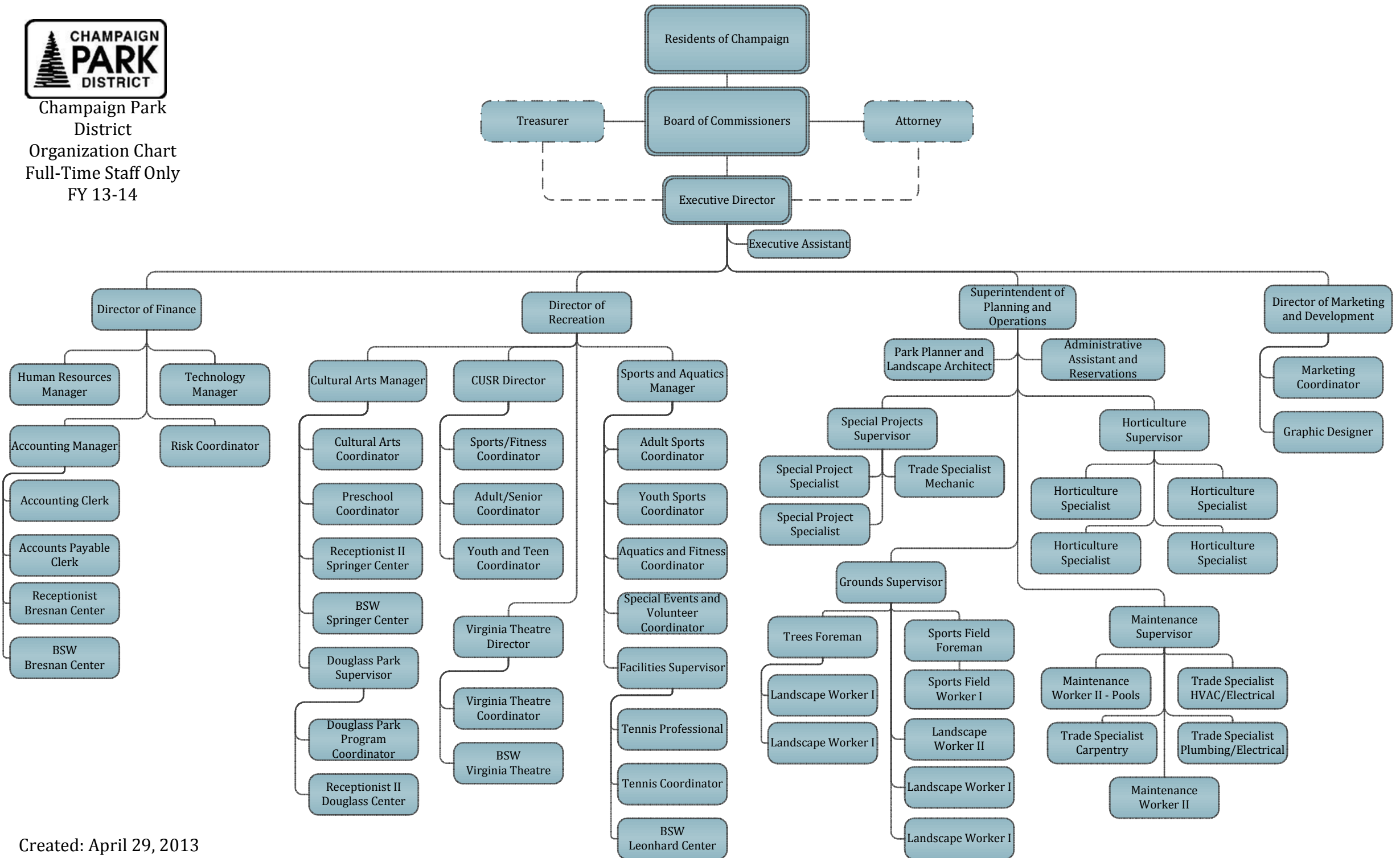
# SUPPLEMENTAL INFORMATION

## TAX RATES, EXTENSIONS & COLLECTIONS

	Year	Assessed Valuation	Tax Rate	Taxes Collected
	1982	349,965,339	.4168	1,441,711
	1983	357,178,837	.4482	1,593,606
	1984	362,112,839	.4729	1,703,004
	1985	374,866,918	.5147	1,915,557
	1986	384,131,090	.5278	2,008,779
	1987	404,241,937	.5158	2,093,365
	1988	432,683,862	.5009	2,132,061
	1989	463,142,456	.5129	2,342,070
	1990	487,191,842	.5231	2,542,652
	1991	504,274,866	.5963	2,999,516
	1992	523,691,379	.5910	3,126,200
	1993	545,619,696	.6001	3,250,974
	1994	566,642,428	.5951	3,400,493
	1995	598,548,928	.6136	3,704,564
	1996	637,893,624	.6540	4,215,018
	1997	675,224,045	.6419	4,316,625
	1998	704,527,520	.6349	4,458,594
	1999	738,490,572	.6263	4,672,833
	2000	804,839,227	.6395	5,203,752
	2001	863,909,695	.6627	5,766,874
	2002	918,220,166	.6754	6,244,301
	2003	974,471,183	.6843	6,707,950
	2004	1,031,948,826	.6782	6,981,975
	2005	1,191,143,418	.6597	8,039,809
	2006	1,325,034,312	.6414	8,662,150
	2007	1,453,398,642	.6190	8,996,538
	2008	1,547,895,455	.6157	9,530,392
	2009	1,545,794,493	.6300	9,738,505
	2010	1,550,079,751	.6529	10,120,470
	2011	1,533,547,237	.6789	10,411,252
	2012	1,533,547,237	.6789	10,411,252
<b>Current Year</b>				
<b>Fund</b>	<b>Rate</b>	<b>Assessed Valuation</b>	<b>Tax Extension</b>	<b>Rate Limit</b>
General	0.3497	1,533,547,237	5,362,926	0.3500
Bond Amortization	0.0698	1,533,547,237	1,070,000	--
IMRF	0.0193	1,533,547,237	296,650	--
Police	0.0015	1,533,547,237	22,329	0.0250
Audit	0.0012	1,533,547,237	19,139	0.0050
Liability Insurance	0.0181	1,533,547,237	277,510	--
Social Security	0.0218	1,533,547,237	334,927	--
Museum	0.0674	1,533,547,237	1,033,489	0.1500
Recreation	0.1100	1,533,547,237	1,686,483	0.3700
Paving and Lighting	0.0050	1,533,547,237	76,554	0.0050
Special Recreation	0.0400	1,533,547,237	613,419	0.0400
<b>Total</b>	<b>0.7038</b>	<b>1,533,547,237</b>	<b>10,793,426</b>	
Urbana Park District Special Recreation Tax Levy			218,240	
<b>Total Estimated Taxes</b>			<b>11,011,666</b>	



Champaign Park District  
 Organization Chart  
 Full-Time Staff Only  
 FY 13-14



Created: April 29, 2013



# SUPPLEMENTAL INFORMATION

## FULL-TIME AND REGULAR PART-TIME STAFF

	FY 2011/12		FY 2012/13		FY 2013/14	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b><u>OFFICE &amp; ADMINISTRATION</u></b>						
Executive Director	1	0	1	0	1	0
Director of Finance	1	0	1	0	1	0
Managers	3	0	3	0	3	0
Clerical and Support	5	2	5	2	5	2
<b>Total Office &amp; Administration</b>	<b>10</b>	<b>2</b>	<b>10</b>	<b>2</b>	<b>10</b>	<b>2</b>
<b><u>INSURANCE</u></b>						
Managers	1	0	0	0	0	0
Coordinators	0	0	1	0	1	0
<b>Total Insurance</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b><u>PARK PLANNING</u></b>						
Park Planner	1	0	1	0	1	0
Park Planner I	1	0	1	0	0	0
<b>Total Park Planning</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b><u>MARKETING</u></b>						
Director of Marketing	1	0	1	0	1	0
Graphic Design/Coordinator	2	0	1.5	0	2	0
<b>Total Marketing</b>	<b>3</b>	<b>0</b>	<b>2.5</b>	<b>0</b>	<b>3</b>	<b>0</b>
<b><u>RECREATION/CULTURAL ARTS</u></b>						
Director of Recreation	1	0	1	0	1	0
Managers	7	0	6	0	6	0
Coordinators	11	0	11.5	1	13	1
Supervisors	0	2	0	2	0	2
Sports Field Maintenance	2	0	2	0	2	0
Building Service Workers	3	0	2	0	3	0
Clerical and Support	2	3	2	3	2	3
<b>Total Recreation/Cultural Arts</b>	<b>26</b>	<b>5</b>	<b>24.5</b>	<b>6</b>	<b>27</b>	<b>6</b>
<b><u>OPERATIONS</u></b>						
Superintendent of Ops & Planning	1	0	1	0	1	0
Supervisors	3	0	3	0	4	0
Maintenance	6	1	6	1	5	1
Landscape	8	1	8	1	6	0
Special Projects					3	1
Horticulture	4	0	4	0	4	0
Clerical and Support	1	0	1	0	1	0
<b>Total Operations</b>	<b>23</b>	<b>2</b>	<b>23</b>	<b>2</b>	<b>24</b>	<b>2</b>
<b>GRAND TOTAL</b>	<b>65</b>	<b>9</b>	<b>63</b>	<b>10</b>	<b>66</b>	<b>10</b>

Champaign Park District  
Salary Classification FY12-13 and Proposed FY13-14

POSITION CLASSIFICATION	FY12-13 STARTING WAGE RANGE	FY13-14 STARTING WAGE RANGE	FY12-13 WAGE MAXIMUM	FY13-14 WAGE MAXIMUM		
<b>CLASSIFICATION I</b>						
Art Smart Preschool Director - *PT	\$12.00/hour (\$24,960)	\$12.24/hour (\$25,459)	\$16.80/hour (\$34,944)	\$17.14/hour (\$35,651)		
Building Service Worker	TO	TO				
Grounds Worker I	\$14.40/hour (\$29,952)	\$14.69/hour (\$30,555)				
Receptionist I						
Sports Field Worker I						
Trash/Recycling Worker - *PT						
<b>CLASSIFICATION II</b>						
Accounting Assistant - *PT	\$12.78/hour (\$26,584)	\$13.04/hour (\$27,123)	\$17.89/hour (\$37,215)	\$18.25/hour (\$37,960)		
Accounting Clerk	TO	TO				
Accounts Payable Clerk	\$15.09/hour (\$31,379)	\$15.39/hour (\$32,011)				
Administrative Asst/Reservations						
Adult Sports Program Coordinator						
CUSR Administrative Assistant - *PT						
Douglass Program Coordinator						
Graphics Designer						
Horticulture Worker II						
Grounds Worker II						
Receptionist II						
Senior Program Coordinator *PT						
Special Events/Volunteer Coordinator						
Tennis Coordinator						
<b>CLASSIFICATION III</b>						
Administrative Asst/Reservations	\$15.49/hour (\$32,228)	\$15.80/hour (\$32,864)			\$21.69/hour (\$45,107)	\$22.12/hour (\$46,010)
Aquatics and Fitness Coordinator	TO	TO				
Cultural Arts Coordinator	\$18.59/hour (\$38,663)	\$18.96/hour (\$39,436)				
Head Tennis Professional						
Horticulture Specialist						
Marketing Coordinator						
Preschool Coordinator						
Special Project Specialist						
Sports Field Foreman						
Trade Specialist/Carpentry						
Trade Specialist/HVAC & Electrical						
Trade Specialist/Mechanic						
Trade Specialist/Plumbing & Electrical						
Trade Specialist/Pools						
Trees Foreman						
VT Front-of-House Coordinator						
Youth Sports Program Coordinator						

Champaign Park District  
Salary Classification FY12-13 and Proposed FY13-14

POSITION CLASSIFICATION	FY12-13 STARTING WAGE RANGE	FY13-14 STARTING WAGE RANGE	FY12-13 WAGE MAXIMUM	FY13-14 WAGE MAXIMUM
<b>CLASSIFICATION IV</b>				
Executive Assistant	\$17.42/hour (\$36,234)	\$17.77/hour (\$36,961)	\$23.90/hour (\$49,708)	\$24.38/hour (\$50,710)
Park Planner I	TO	TO		
Risk Manager				
Technology Manager	\$20.90/hour (\$43,480)	\$21.32/hour (\$44,346)		
<b>CLASSIFICATION V</b>				
Accounting Manager	\$19.90/hour (\$41,392)	\$20.30/hour (\$42,224)	\$27.86/hour (\$57,949)	\$28.42/hour (\$59,114)
Cultural Arts Manager	TO	TO		
Douglass Park Supervisor	\$23.88/hour (\$49,670)	\$24.36/hour (\$50,669)		
Grounds Supervisor				
Horticulture Supervisor				
Human Resources Manager				
Special Projects Supervisor				
Maintenance Supervisor				
Marketing and Development Director				
Project Planner				
Facilities Supervisor				
Sports and Aquatics Manager				
Virginia Theatre Director				
<b>DEPARTMENT DIRECTORS</b>				
Department Head and Director	Executive Market	Market	Market	Market

# SUPPLEMENTAL INFORMATION

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## CHAMPAIGN PARK DISTRICT STATISTICAL INFORMATION

### POPULATION BREAKDOWN

White	67.80%
Black or African American	15.62%
Asian	10.60%
Hispanic/Other	6.30%
Female	50.00%
Male	50.00%
Persons 18 – 65	73.80%
Persons under 18	17.80%
Median Household Income	\$34,398

### PRINCIPAL TAXPAYERS

<u>Taxpayer</u>	<u>Type of Business</u>	<u>% of Total Assessed Valuation</u>
Champaign Market Place Shopping Center	Shopping Center	1.56%
Campus Property Management	Housing	1.33%
Bankier Family	Developer	0.86%
Shapland Realty LLC	Developer	0.82%
Regency Consolidated	Developer	0.62%
Nadbol	Developer	0.55%
Dan Hammelberg	Housing	0.53%
Clinton Atkins	Developer	0.53%
Baytowne Apartments	Housing	0.48%
Carle Foundation	Medical	0.47%

# **SUPPLEMENTAL INFORMATION**

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## **CHAMPAIGN PARK DISTRICT EMPLOYER AND EMPLOYMENT INFORMATION**

### **MAJOR DISTRICT AND AREA EMPLOYERS**

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

### **BUSINESS OR PRODUCT**

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

### **EMPLOYMENT BY INDUSTRY**

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

### **PERCENT**

35.69%  
12.68%  
13.60%  
9.37%  
7.37%  
7.83%  
3.78%  
2.36%  
7.32%

### **EMPLOYMENT BY OCCUPATION**

Management and Professional  
Sales and Office Occupations  
Service Occupations  
Product, Transportation and Material Moving  
Other

45.13%  
25.66%  
16.27%  
8.68%  
4.26%



## CHAMPAIGN, ILLINOIS Parks, Trails & Recreation Facilities

706 Kenwood Road, Champaign, Illinois 61821-4112  
217-398-2550 • Fax: 217-355-8421 • Relay: 711  
www.champaignparkdistrict.com

### Facilities

- A Tennis Center** • 2802 Farber Drive • 352-6044  
Six indoor courts, lessons, drill-n-plays, workouts
- B Hays Recreation Center** • 1311 W Church Street • 239-1152  
Multi-purpose recreation center for preschool, CUSR, mature adults
- C Spalding Recreation Center** • 910 N Harris Street • 398-2577  
Large activity room available for organizations and group meetings
- D Spalding Park Skatepark** • 805 N Elm Street • Open 7 days per week 18,000 square feet of concrete for skateboarders and inline skaters
- E Springer Cultural Center** • 301 N Randolph Street • 398-2376  
A community resource for the visual and performing arts
- F Virginia Theatre** • 203 W Park Avenue • 356-9063  
Historic performing arts and entertainment center accessible to all citizens
- G Douglass Annex** • 804 N Fifth Street • 398-2572  
Large activity room, computer lab, kitchen, lounge, pool table
- H Douglass Community Center** • 512 E Grove Street • 398-2573  
Multi-purpose facility equipped with a full-size gymnasium and a stage
- I Kaufman Lake Boathouse** • 2612 W Springfield Avenue • 398-2570  
Cozy lakeside room with fireplace
- J Bresnan Meeting Center (Central Office)** • 706 Kenwood Road • 398-2550
- K Leonhard Recreation Center** • 2212 W Sangamon Drive • 398-2571  
Multi-purpose facility with a variety of programming
- L Sholem Aquatic Center** • 2205 W Sangamon Drive • 398-2581
- M Prairie Farm** • 2202 W Kirby Avenue • 398-2583  
Farm features traditional farm animals like sheep, cows, goats, horses, etc.

### Mini Parks

- |                             |                               |
|-----------------------------|-------------------------------|
| <b>1</b> Town Center Park   | <b>10</b> Stampofski Park     |
| <b>2</b> Citizen's Park     | <b>11</b> Skelton Park        |
| <b>3</b> Thompson Park      | <b>12</b> Fire Fighter's Park |
| <b>4</b> Willis Park        | <b>13</b> Helms Park          |
| <b>5</b> Mini Park #8       | <b>14</b> Harris Park         |
| <b>6</b> Bannon Mini Park   | <b>15</b> Mini Park II        |
| <b>7</b> Bridgewater Park   | <b>16</b> McCollum Park       |
| <b>8</b> Mini Park V        | <b>17</b> Hosier Mini Park    |
| <b>9</b> Trevett-Finch Park | <b>18</b> Mini Park IV        |

Champaign Park District Boundaries





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

- Ashland Park Subdivision Trail (2 miles)
- Boulevard Trail (1.25 miles)
- First Street Trail (1.48 miles)
- Greenbelt Bikeway (1.6 miles)
- Greenbelt Connector Trail (.23 mile)
- Martin Luther King Trail (.25 mile)
- North Champaign Trail (.34 mile)
- O'Malley's Alley Trail (.5 mile)
- Pipeline Trail (1 mile)
- Robeson Meadows Trail (2 miles)
- Robeson Meadows West Trail (2 miles)
- Roby Trail (1.43 miles)
- Simon Trail (.53 mile)
- Turnberry Ridge Trail (1 mile)

**Paths** (linear routes found within a park)

- Douglass Park Path (.43 mile)
- Hessel Park Path (.6 mile)
- Johnston Park Path (.4 mile)
- Mattis Park Path (around lake .55 mile)
- Morrissey Park Path (.6 mile)
- Robert C. Porter Family Park Path (1.25 miles)

**Perimeter Sidewalks**

- Centennial Park (2 miles)
- West Side Park (.5 mile)

# SUPPLEMENTAL INFORMATION

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## GLOSSARY

**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.

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

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

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

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

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

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

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

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

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

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



# SUPPLEMENTAL INFORMATION

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## GLOSSARY (CONTINUED)

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

**CAFR** – Comprehensive Annual Financial Report

**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 and capital outlays.

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

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

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

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

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

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

**DEBT** – A financial obligation from the borrowing of money.

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

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

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

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

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

# SUPPLEMENTAL INFORMATION

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## GLOSSARY (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

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

# SUPPLEMENTAL INFORMATION

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## GLOSSARY (CONTINUED)

**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 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** – 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. Expenditures are recognized when the related fund liability is incurred.

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

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

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

**OPERATING EXPENSES** – Day to day costs and expenses of running the Park District.

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

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

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

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

## **SUPPLEMENTAL INFORMATION**

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### **GLOSSARY (CONTINUED)**

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

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

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

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

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

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

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

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

**TAX LEVY** – The total amount of money to be raised by property taxes for corporate operating, special service areas or debt service purposes.

**TAX RATE** – The amount 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