

CHAMPAIGN PARK DISTRICT  
CHAMPAIGN, ILLINOIS



**CHAMPAIGN  
PARK DISTRICT**

**Board of  
Commissioners**

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

**Officers**

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



# Annual Budget

FY 2015/2016



**CHAMPAIGN PARK DISTRICT  
COMMISSIONERS AND ADMINISTRATIVE STAFF  
MAY 2015**

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

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**BOARD OF COMMISSIONERS**

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

**OFFICERS**

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

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

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**To:** Board of Commissioners and Officers

**FROM:** Joe DeLuce, Executive Director

**RE:** FY 2015/16 Annual Budget

**DATE:** May 6, 2015

Staff is pleased to present to you the proposed Annual Budget of the Champaign Park District for the fiscal year beginning May 1, 2015 and continuing through April 30, 2016. The document reflects the vision, mission and values of the District in our efforts to be responsive to the recreation needs of our residents and to do so in a fiscally and environmentally responsible manner.

The focus of the FY 2015-16 proposed budget is to address the goals and objectives outlined in the Vision 2020 Strategic Plan, which was approved by the Park Board in August of 2013. This budget addresses the needs of the Park District by being more effective and efficient in the pursuit of excellence.

Additionally, it reflects the priorities set by the Park Board of focusing on land acquisition, trails, park and facility development. Programming at the Virginia Theatre continues towards a 'season' approach brochure with focus to schedule improvements and continuing to emphasize the high standards and best practices implemented by the Park District over the years.

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 at least thirty (30) days before it is considered for approval. The Budget and Appropriation Ordinance will be made available to the public following the Special Meeting May 27, at the Bresnan Meeting Center and officially considered for approval at the July 8, 2015 Regular Board Meeting.

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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:

### **INTRODUCTION AND OVERVIEW**

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

### **FINANCIAL STRUCTURE, POLICY AND PROCESSES**

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

### **FINANCIAL SUMMARIES**

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

### **CAPITAL AND DEBT**

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

### **DEPARTMENTAL INFORMATION**

Included in this section is a more detailed program budget within each fund as applicable. Detailed revenues and expenditures are included, as well as the most recent fiscal year accomplishments as applicable, specific strategic goals for the upcoming year, and performance indicators first implemented in fiscal year 14-15.

### **SUPPLEMENTAL INFORMATION**

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

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## **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. For analysis purposes, the 2013 estimate of 83,424 will be used. The District is composed of more than 61 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 Association Distinguished Accreditation 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 Accreditation 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 ever-changing economy. A major reason for this stability is that the University of Illinois is located in Champaign and its neighbor city, Urbana. The University provides more than 23,000 jobs in the community. The large number of University employees residing within the District boundaries contributes greatly to the District's program and property tax revenues. Also, the District's commercial base is rather diverse, which tends to minimize the overall effects of economic swings. The commercial base of the District is mainly divided between healthcare, retail, food, service, real estate and high technology industries.

In recent years the District's boundaries have expanded by both residential and retail and commercial growth. The residential growth has mainly expanded to the southwest with 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 and campustown. The District's assessed valuation has decreased a net 2.88% from revenue year (RY) 2009 through RY2013, mostly due to residential property assessed values declining as well as the slow growth in new construction. Prior to RY2009, the District's assessed valuation had increased an average of 4-6% a year, with one year increasing 15% due to annexations. For RY2014, the equalized assessed value increased 1.56% over the prior year.

The increase in the assessed valuation for the District occurred mainly in farmland, industry and commercial sectors, with a slight increase in residential. The most impact was due to the amount of new construction that was added to the EAV which is excluded from property tax cap limits imposed by the Property Tax Extension Limitation Law in the first year only. This law limits the increase in the District's annual property tax levy to the lesser of 5% or the increase in the national Consumer Price Index plus any new or improved property within the District. The increase in the Consumer Price Index for RY2014 (FY2016) is 1.5%, and for RY15 (FY2017) will be 0.8%.

#### **CURRENT YEAR INITIATIVES**

The focus for Budget Year 2015/16 will continue towards steps to meet the District's strategic and Board goals. Steps to be taken include strengthening fiscal responsibility by maximizing monetary resources. Staff will focus on program revenue goals of 125% of direct costs for programs and maximizing the Champaign Parks Foundation resources. The budget focuses on continued improvements throughout the District while maintaining and enhancing existing programs for sustainability. The District continues to maintain a 120-day reserve balance in the General, Recreation, and Museum funds since implemented.

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## OVERVIEW

### BUDGET HIGHLIGHTS (CONTINUED)

The operating and capital budgets will be closely monitored in the next few years, especially considering the current economic uncertainty. Operating costs for health benefits, fuel, water and program supplies are projected to increase more than the average rate of inflation. As seen this year, the initial health insurance increase came back at close to 1.5%. Likewise dental insurance saw a 5% increase, and while life insurance rates remained flat for the renewals effective May 1, 2015 expenditures will increase as salaries continue to increase for those eligible for coverage. FY2015 ended with the implementation of the Affordable Care Act requiring large employers to offer health insurance coverage to any employee that worked on average thirty (30) hours per week, or 1,560 hours annually. The District had nine employees that were offered employee only coverage in February 2015 at a cost of 100% to the District. This impact is annualized in FY16 resulting in an increase to employee benefits over FY15. Additional items the District staff will continue to monitor include:

- The continuing decrease in the District's assessed valuation which then increases the District's tax rate, or even no increase if the State of Illinois passes a budget freezing property taxes in the future.
- The uncertain economic impact from the District's residents, which makes it difficult to budget for program/user fees as patrons may have decreased discretionary income to spend. The District has already seen this impact as the Governor of Illinois suspended spending in January 2015. Specifically, the need for scholarships by patrons seeking program and daycamp services has increased over the prior year. The Child Care Resources Services (CCRS) program offered by the State of Illinois Department of Children and Family Services may stop enrolling new participants effective July 1, 2015 and the processing of applications has slowed down. These services pay the daycamp and afterschool fees for low-income working parents. As these services decline the need for scholarships will continue to increase.
- Maintain staffing at a proper level based on services provided.
- Future impact of a minimum wage increase if raised from \$8.25 to \$9.00 effective July 1, 2015 with the expectation of increasing until it reaches \$10.00/hour. The initial impact for part-time staff at the \$8.25 rate is minimal to the District. The ripple effect though for staff already at \$9.00/hour will be significant. This will require future planning by the District if, or when, this becomes law.



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## OVERVIEW

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### TENTATIVE BUDGET SCHEDULE FOR FY 2015/16

April 8, 2015	The proposed merit pool is reviewed and approved by the Board.
April 2015	District receives the new fiscal year tax levy amount from the county. Staff reviews the levy allocation and adjusts the amount between funds as needed.
May 6, 2015	The proposed Annual Budget is presented and discussed at Board Meeting.
May 27, 2015	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.
June 28, 2015	Notice of Public Hearing on the Budget and Appropriation Ordinance is published in the newspaper.
July 8, 2015	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 9, 2015	Adopt Resolution on Intent to Issue General Obligation Bonds and to set a Public Hearing date on the proposed issue.
October 14, 2015	Adopt Resolution of Estimate of Taxes to be Levied for FY 2016/17. A Public Hearing is held on the proposed bond issue. A resolution is adopted to issue the bonds and to accept bids on the issue. Acceptance of annual financial audit for FY15.
October 2015	Staff review 4-year CIP and begin working on list of capital projects for 16-17 and the next 4-years.
October 31, 2015	Annual Audit, Treasurer's and State Comptroller's Reports are filed with the County Clerk and State of Illinois.
October 31, 2015	Notice of Public Hearing on proposed Tax Levy and Truth in Taxation information is published in the newspaper.
November 2015	Work is started on Budget for FY 2016/17 (to be presented in March 2016).
November 12, 2015	Hold Public Hearing on proposed Tax Levy. Adopt Tax Levy Ordinance. Approve the bond bid and adopt the bond ordinance. Levy is filed with County Clerk.
November 30, 2015	Pay off 2014 Bond Issue.
December 15, 2015	Make payment on Alternate Revenue Bonds. Tax Levy Ordinance is filed.
January 27, 2016	Capital Items and CIP for fiscal year 16-17 plus next 4-years are presented and discussed.
February 10, 2016	Capital Items are approved by the Board, tax abatements prepared, approved and filed with the County Clerk.
March 2016	FY16 Budget presented and discussed.
April 2016	Date for the Public Hearing on FY16 budget is set .

### Strategic Plan – 2020 Vision

The Champaign Park District Strategic Plan 2013-2020 provides direction and a planned pursuit of the mission, vision, key strategies, goals, and how the District can be more effective and efficient in the pursuit of excellence from May 1, 2013, through April 30, 2020.

The plan reflects the District's increasing responsiveness and sophistication, moving the District into a greater strategic planning direction, which is the next logical step in the organization's life cycle. Strategic planning is a systematic approach to defining longer term service goals and identifying the means to achieve them. It provides the District with the ability to channel resources in a direction that yields the greatest benefit to resident taxpayers, constituents, and guests.

### The benefits of strategic planning include:

- Focuses the District's resources on activities that are essential to increasing customer satisfaction, lowering costs, increasing taxpayer value, and achieving measurable outcomes.
- Creates a planning and implementation system that is responsive, flexible, and disciplined.
- Encourages cooperation and support among all Park District departments.
- Reinforces the continuous improvement environment of the District.
- Empowers managers and employees by providing them with the authority to fulfill planned activities.
- Provides for more seamless internal and external customer service.
- Defines and describes the District's key strategies. As a result, employees and residents know where the District is headed.

### Community Input

- The District conducts statistically significant scientific research through a community interest and attitude survey of residents at a minimum of once every 6 to 10 years. The confidence level for this research is at or above the 95% level.

- Special surveys and polls also are periodically conducted to gather input on major District initiatives and developments. For example, the use of survey monkey to achieve feedback on programs and the District's websites.
- Stakeholder input is factored into the development of the District's strategic plan.
- Neighborhood and Homeowner Association groups are regularly asked for their input on neighborhood and community park and playground development.
- Athletic affiliate groups partner with the District to provide regular input on the development and maintenance of athletic fields and athletic programs on a formal and informal basis.
- Participants are surveyed at the completion of programs and broad-scale program surveys are conducted seasonally to gain input for developing programs and events.
- The District conducts open houses and forms special task forces to assist with gathering input relating to various District initiatives, programs, and facilities.
- The District obtains ongoing input through community partnerships and relationships with educational institutions, local agencies and service clubs, government agencies, park, recreation, and open space professionals.

### Park Board Input

- Annually, the Park Board reviews, discusses and approves the District's capital budget.
- The Park Board reviews and evaluates District's accomplishments from the prior fiscal year, major initiatives for the upcoming fiscal year, and shifts in spending, revenue and human resources along with an extensive capital improvement plan.
- The Park Board adopts an annual budget, providing the foundation for the District's annual spending and work plans along with major initiatives.
- Feasibility and master plan studies are presented, evaluated, and reviewed by the Park Board as they are completed.
- Each year, the Park Board reviews, provides input, and adopts the District's updated goals and objectives.
- Accomplishments are presented and reviewed with the Park Board at the annual meeting and during the annual budget process.

### Staff Input

- The District Management Team—consisting of the executive director, department heads, division managers, and supervisors—participates periodically to discuss and review goals and objectives aligning with District key strategies.
- Through the budget development process, each Department develops major initiatives and objectives for annual goals and objectives, incorporating input from staff at each location, and specialty area.
- Staff develops annual goals and objectives with input from program participants, survey results, and focus groups.

### Definition of Terms

Several important terms are used throughout the Strategic Plan, which may not always have universally accepted definitions. The following definitions are provided so readers may better understand the intent of the terms used in the plan.

**Mission Statement:** A concise statement of the District's reason for being. It defines the service of the District.

Champaign Park District FYE2016 Budget

**Vision:** Describes the desired future of the District and what it seeks to become. It is a challenging goal that is tangible, energizing, and highly focused.

**Core Values:** A set of guiding principles that the District stands for and believes. Values are principles to be observed in meeting the vision.

**Key Strategies:** Means to achieve the vision. Strategies are usually few (4 to 6) and define what key success factors the organization must pursue.

**Goals:** Timeless, unbounded statements describing the conditions or attributes to be attained. They are aligned with the key strategies.

**Objectives:** Measurable, attainable milestones to achieve on the way to accomplishing the goal.

**Tactics:** Tactics help determine how the objectives will be accomplished. They are referred to as Near Term 1-2 years; Short Term 2-5 years; Long Term 5+ years.



### Mission, Vision & Values

**Vision Statement:** The vision of the Champaign Park District is to consistently exceed community expectations.

**Mission Statement:** The mission of the Champaign Park District is to enhance our community's quality of life through positive experiences in parks, recreation and cultural arts.

**Value Statements:** A value statement is a declaration of shared principles that are considered important. These principles guide our daily actions.

### Accountable

- We conduct our business fairly and with integrity.
- We are fiscally and environmentally responsible.
- We value honest and forthright employees that provide excellent customer service and stewardship of public resources.
- We accept responsibility and consequences for our actions.

### Collaborative

- We know and respect our roles and responsibilities.
- We respect and value our internal and external customers' opinions and expertise in order to deliver the best parks and programs.
- We work together to accomplish our goals.
- We work with other agencies and groups throughout the community to accomplish our goals.
- We encourage all residents to participate in planning, designing, and advocating for parks and recreation.

### Innovative

- We value employees that present creative and proactive solutions for solving challenges.
- We encourage doing things differently, progressively, creatively and with an entrepreneurial spirit.

- We value an innovative environment which enhances our community's parks and programs.
- We value our ability to anticipate, influence and embrace change.

### Responsive

- We make ourselves available when customers call or visit.
- We provide quality parks, programs and services that meet the diverse needs of all ages and abilities in our community.
- We actively seek and value customer feedback.
- Our systems and procedures are user friendly.
- We complete assignments and projects on time and within budget.

## Strategic Plan Goals

1. **Environmental and Natural Resources** - Expand environmental efforts and natural resource stewardship.
2. **Risk Management** - Provide the safest possible environment for the public and employees.
3. **Technology** - Improve the delivery of the programs and services for residents and staff through comprehensive, cost-effective, innovative, reliable, and secure technology services and solutions.
4. **Marketing** - Provide transparent, accurate, and timely information to the community through delivery of integrated marketing activities.
5. **Finance** - Build a responsive, financially sustainable Park District by aligning resources to community needs.
6. **Human Resources** - Develop a strong and inclusive workforce that represents the community we serve through professional standards.
7. **Operations** - Provide safe, distinctive and well-maintained parks and facilities.
8. **Planning** - Develop parks, trails, and facility plans by aligning resources with community's needs.
9. **Recreation** - Deliver innovative and customer-focused programming.
10. **Historical and Cultural Resources** - Goal: Expand historical and cultural resource stewardship.
11. **Best Practices** - Continue to serve our residents as effectively and efficiently as possible.

## Park Board Priorities 2013-2015

### Land Acquisition Open Space Expansion:

- Establish guidelines for “acres per resident” standard.
- Define expansion areas for additional Open Space.
- Determine types of additional Open Space needed.
- Determine use or trade of land in southwest Champaign.

### Park and Facility Development:

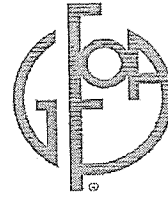
- Completion and successful programming of the new Leonhard Recreation Center.
- Determine fate of existing Leonhard site.
- Establish and execute plan for redevelopment of Douglass Park.
- Establish and execute plan for redevelopment of Spalding Park.
- Evaluate aquatic needs and establish an aquatic plan for the District.

### Virginia Theatre:

- Insure the successful programming of the Theatre.
- Establish a plan which strives toward operational self-sufficiency of the Virginia Theatre.

### Continuing “Best Practices” emphasis particularly as it relates to:

- Establishing and monitoring efficient and effective measurement benchmarks.
- Emphasizing Board and Staff Development, staff retention and succession and enhancing communication skills throughout the Park District.
- Maintaining Open Space, Facilities and Trails at the high standards the Champaign Residents have come to enjoy and expect.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Champaign Park District**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2014**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to Champaign Park District, Illinois for its annual budget for the fiscal year beginning May 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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# **FINANCIAL STRUCTURE, POLICY & PROCESSES**

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## **BUDGET POLICIES & PROCEDURES**

### **OVERVIEW**

The Champaign Park District Annual Budget for Fiscal Year 2015/16 outlines the District's commitment and plan to provide service to its residents. Meeting the park, recreational and cultural needs of approximately 83,424 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 services to our residents.

The budget should coincide with the strategic plan completed in 2013, which can be referenced in the Introduction and Overview section.

### **BASIS OF ACCOUNTING & BUDGETING**

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 is used for the District's annual audited financial statements. The budget is prepared on the modified accrual basis except property tax accruals and deferred revenues are not recognized for fund balance carry-over amounts.

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 April, a proposed budget is submitted by the staff to the Board of Commissioners for approval. This budget includes proposed expenditures and the means for financing them for the fiscal year beginning May 1. A public hearing is held in June, after the budget has been available to the public for 30 days, to allow District residents to make comments on the proposed budget. In June, the budget is legally enacted through passage of the Budget and Appropriation Ordinance.

The budget format includes a financial summary section that summarizes the entire District budget. Charts and graphs are used to show budget history and revenue and expense trends. Each major fund has a separate section including each fund's description, staff breakdown and operating budget by department. These were the basis for determining which services and operations are to be provided for the coming year.

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# **FINANCIAL STRUCTURE, POLICY & PROCESSES**

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

### **BUDGET IMPLEMENTATION, REVIEW AND AMENDMENT**

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

Budgetary control is maintained throughout the year through an internal reporting process. Management receives monthly reports detailing budget status on a monthly and year-to-date basis to monitor policy implementation. Major expenditures are verified to budgeted and appropriated amounts prior to the actual purchase. The Board of Commissioners reviews and approves, 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 four years. The current tax rate is .7264 compared to .7645 last year. The biggest increase is due to the abatement refunded through the debt service property tax fund as a result of refunding the alternate revenue bonds during June 2013, compounded with the 1.56% increase in EAV for the most recent property tax revenue 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.

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.



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## **FINANCIAL STRUCTURE, POLICY & PROCESSES**

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

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

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

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

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 1.5%. 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 \$1,084,000. 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 \$1,084,000 of non-referendum General Obligation Bonded debt outstanding which will mature in November 2015 and \$5,020,000 of Alternate Revenue General Obligation Bonds which have a 19-year payback schedule.

The District is scheduled to issue approximately \$1,092,700 of one-year General Obligation Bonds in November 2015. Approximately \$532,000, will be used to make a payment on the 19-year Alternate Revenue Bonds with 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.

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## FINANCIAL STRUCTURE, POLICY & PROCESSES

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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. This fund is broken down into three departments: Administration, Marketing, and Operations.
2. **RECREATION FUND** – The Recreation Fund is used to account for recreation programs. Property taxes are levied in this fund to pay the administrative costs of the programs provided the public. The District attempts to set program and admission fees at levels that will cover the programs' direct costs. This fund includes the following eight departments: Administration, Facilities, Sports Programs, Afterschool/Day Camp Programs, Teen Programs, Pools/Aquatics, Concessions and Other.
3. **MUSEUM FUND** – The Museum Fund accounts for the cultural arts programs and services such as the Taste of C-U, summer concerts in the park, and the dance and special interest classes provided to the public. The Springer Cultural Center, the Virginia Theatre and Prairie Farm are accounted for in this fund. Property taxes are levied to pay administrative costs and to help offset the other costs of the programs, concerts and special events.
4. **LIABILITY INSURANCE FUND** – The Liability Insurance Fund accounts for the District's insurance and risk management program activity. Property taxes are levied to pay for insurance coverage for general liability, property, vehicle, workers' compensation, public officials' liability, employment practices, pollution and state unemployment services and charges. Taxes are also levied to pay for and administer the District's risk management program.
5. **ILLINOIS MUNICIPAL RETIREMENT FUND** – The IMRF Fund accounts for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund. To be eligible to participate, an employee must work 1,000 hours during the year for the District. Currently, an employee must contribute 4.5% of gross salary while the District must contribute 9.62% in calendar year 2015 and est. 8.82% in 2016. Property taxes are levied to pay the District's portion.
6. **SOCIAL SECURITY (FICA) FUND** – The FICA Fund accounts for the District's contribution to Social Security. Property taxes are levied to pay the District's portion of the Social Security and Medicare tax on all wages paid by the District.
7. **AUDIT FUND** – The Audit Fund accounts for the expenditures related to the District's annual financial audit, which is mandated by state law, as well as grant audits required under the various capital projects through the State of Illinois. Property taxes are levied to provide resources for this expenditure.
8. **PAVING AND LIGHTING FUND** – Property taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, bike paths, sidewalks and parking lots within the parks and facilities maintained by the District.
9. **POLICE PROTECTION FUND** – Property taxes are levied in this fund to contract with the City of Champaign for use of police officers. The officers are on site at the pools, parks, facilities and special events during the year to help staff maintain safe facilities and events.

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## FINANCIAL STRUCTURE, POLICY & PROCESSES

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### FUND DESCRIPTIONS (CONTINUED)

10. **SPECIAL RECREATION FUND** – Property taxes are levied for this fund that accounts for the operation of the C-U Special Recreation program. The Champaign Park District is the administrative district for CUSR. The Urbana Park District also levies a tax for the operation of the program, which are included as revenue in the overall budget.
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.

#### **Major Funds (Operating):**

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

#### **Other Special Revenue Funds:**

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

#### **Capital & Debt Funds:**

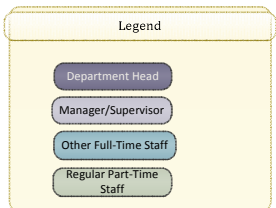
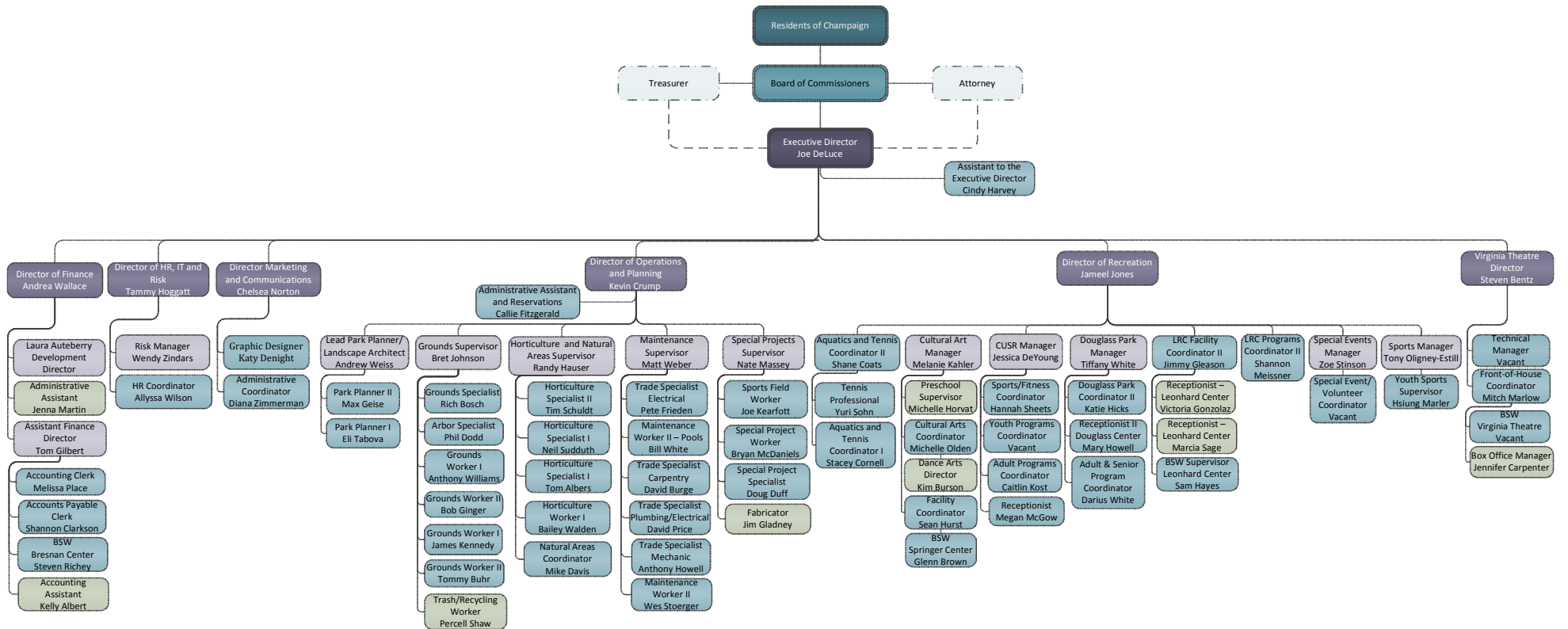
- Paving and Lighting
- Bond Amortization
- Bond Proceeds
- Capital Improvement
- Land Acquisition

#### **Other Funds:**

- Special Donations
- Activity
- Working Cash (reflected in general fund)



Champaign Park District  
 Organization Chart  
 Full-Time and Regular Part-Time  
 FY 15-16



Updated: June 29, 2015

## Budget Summary – All Funds

	Actual 2013/14	Projected Unaudited 2014/15	Budgeted 2015/16	% Change
<b>Beginning Fund Balance</b>			\$ 12,202,626	
<b><u>Revenues &amp; Other Financing Sources</u></b>				
Real Estate Taxes	11,531,588	11,688,071	11,293,330	-3.38%
Corporate Replacement Taxes	275,043	287,885	287,885	0.00%
Interest Income	17,196	27,266	21,231	-22.13%
Program Income/User Fees/Memberships	1,786,187	1,957,363	2,184,694	11.61%
Swim Pass/Daily Admissions	305,960	276,065	303,165	9.82%
Concessions Income	176,558	205,341	197,914	-3.62%
Rental Income	156,966	271,993	230,439	-15.28%
Grant Proceeds	1,720,061	1,853,442	768,500	-58.54%
Special Receipts & Other Reimbursements	253,279	258,042	358,206	38.82%
Scholarships/Sponsors	130,625	83,501	101,925	22.06%
Transfers In (including From Foundation)	1,160,659	<b>2,471,898</b>	2,902,012	17.40%
Bond Receipts	47,719	-	-	0.00%
<b>Total Revenues And Other Sources</b>	<b>17,561,841</b>	<b>19,380,867</b>	<b>18,649,301</b>	
<b><u>Expenditures and Other Financing Uses</u></b>				
Full-Time Personnel	2,911,438	3,071,173	3,237,506.00	5.42%
Part-Time/Seasonal Personnel	1,733,436	1,934,329	2,240,569	15.83%
Employee Benefits	1,323,063	2,201,127	1,494,641	-32.10%
Contractual Services	1,639,786	1,758,082	2,200,983	25.19%
Commodities and Supplies	847,856	932,043	1,100,097	18.03%
Utilities	515,277	540,689	637,773	17.96%
Insurance	199,175	198,705	197,824	-0.44%
Maintenance & Repairs	-	287,412	496,159	72.63%
Debt Service Principal	375,000	385,000	400,000	3.90%
Debt Service Interest	123,559	145,214	131,417	-9.50%
Transfers Out (including To Foundation)	1,160,659	2,471,898	2,902,012	17.40%
Capital Expenditures	8,154,842	2,650,126	2,799,660	5.64%
<b>Total Expenditures</b>	<b>18,984,091</b>	<b>16,575,798</b>	<b>17,838,641</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>(1,422,250)</b>	<b>2,805,069</b>	<b>810,660</b>	
<b>Ending Fund Balance</b>			\$ <b>13,013,286</b>	

## Fund Balance Summary

	Projected Balance 5/1/15	Budgeted Revenues	Budgeted Expenses	Net Transfers (To) From	Projected Balance 4/30/16	Fund Balance as a % of Operating Expenditures
<b><u>Operating Funds</u></b>						
General	4,015,588	5,474,702	4,678,158	(1,091,000)	3,721,132	63.0%
Recreation	1,436,413	3,825,144	3,363,947	(517,000)	1,380,610	35.6%
Museum	1,025,408	2,349,713	1,766,041	(46,600)	1,562,480	86.2%
Special Recreation	1,517,712	967,173	1,114,699	-	1,370,186	122.9%
<b>Total Operating Funds</b>	<b>7,995,121</b>	<b>12,616,732</b>	<b>10,922,845</b>	<b>(1,654,600)</b>	<b>8,034,408</b>	<b>63.2%</b>
<b><u>Other Tax Funds</u></b>						
Liability Insurance	383,318	325,595	338,311	-	370,602	124.2%
IMRF	115,908	358,755	335,000	-	139,663	41.7%
Social Security	250,190	362,130	379,100	-	233,220	61.5%
Audit	11,865	19,850	20,450	-	11,265	55.1%
Police Protection	39,312	19,890	19,890	-	39,312	197.6%
<b>Total Other Tax Funds</b>	<b>800,593</b>	<b>1,086,220</b>	<b>1,092,751</b>	<b>-</b>	<b>794,062</b>	<b>75.4%</b>
<b><u>Capital Funds</u></b>						
Bond Amortization	377,572	732,680	-	(1,109,812)	440	
Bond Proceeds	534,245	750,200	1,709,167	1,109,812	685,090	
Paving and Lighting	91,709	76,405	88,000	-	80,114	
Capital Improvement	1,737,317	408,436	1,047,600	1,554,600	2,652,753	
Land Acquisition Fund	300,433	350	-	100,000	400,783	
<b>Total Capital Funds</b>	<b>3,041,276</b>	<b>1,968,071</b>	<b>2,844,767</b>	<b>1,654,600</b>	<b>3,819,180</b>	
<b><u>Other Funds</u></b>						
Special Donations	71,860	67,175	67,175	-	71,860	
Activity	43,776	9,091	9,091	-	43,776	
Working Cash	250,000	-	-	-	250,000	
<b>Total Other Funds</b>	<b>365,636</b>	<b>76,266</b>	<b>76,266</b>	<b>-</b>	<b>365,636</b>	
<b>Total All Funds</b>	<b>12,202,626</b>	<b>15,747,289</b>	<b>14,936,629</b>	<b>-</b>	<b>13,013,286</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.

## FINANCIAL SUMMARIES

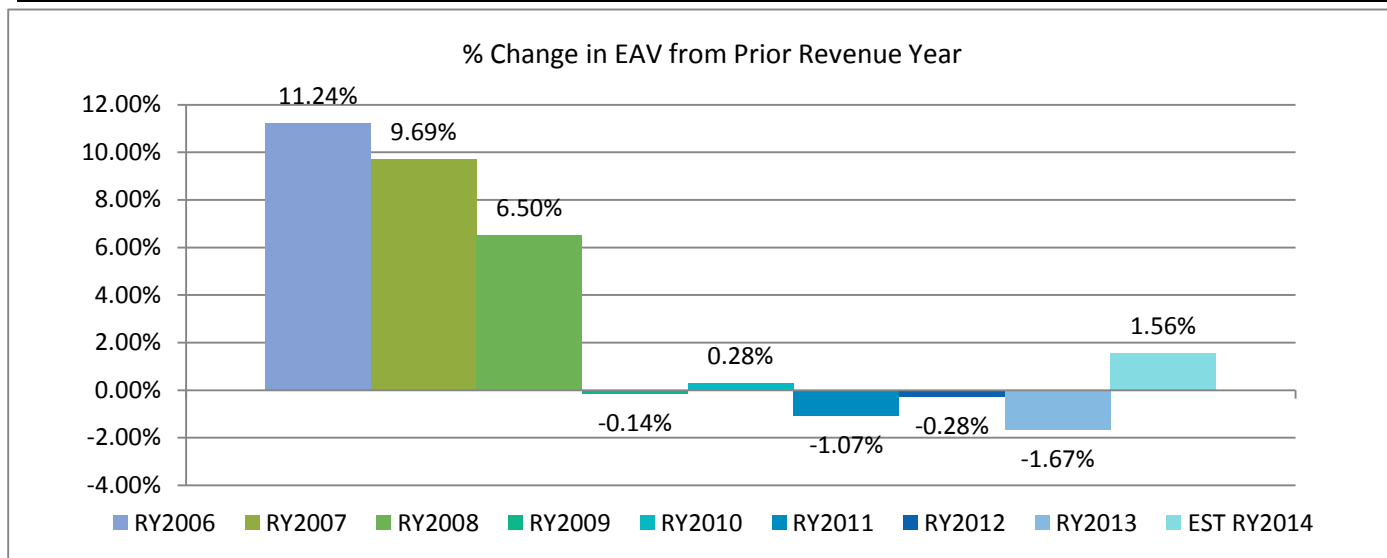
### COMBINED FUND ANALYSIS

#### BUDGET ANALYSIS

The Champaign Park District has prepared a balanced budget for Fiscal Year 2015/16. 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, as well as utilization of reserve balances to make decrease future financing expenditures. The priorities for the year involve addressing the needs of the Park District by being more effective and efficient in the pursuit of excellence. It reflects the priorities set by the Park Board of focusing on land acquisition, open space expansion, trails, park and facility development, improved programming at the Virginia Theatre, and continuing to emphasize the high standards and best practices implemented by the Park District over the years.

**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. As such, staff presented the Board of Commissioners with information to commit a portion of these funds for future capital projects. The other tax-supported operating funds –Liability Insurance, IMRF and Social Security – started the year with at least a four month reserve. In December 2014, the Board directed staff to pay off the unfunded IMRF liability that existed, which was completed utilizing a portion of this carryover to cover the expenditures.

#### REVENUES:

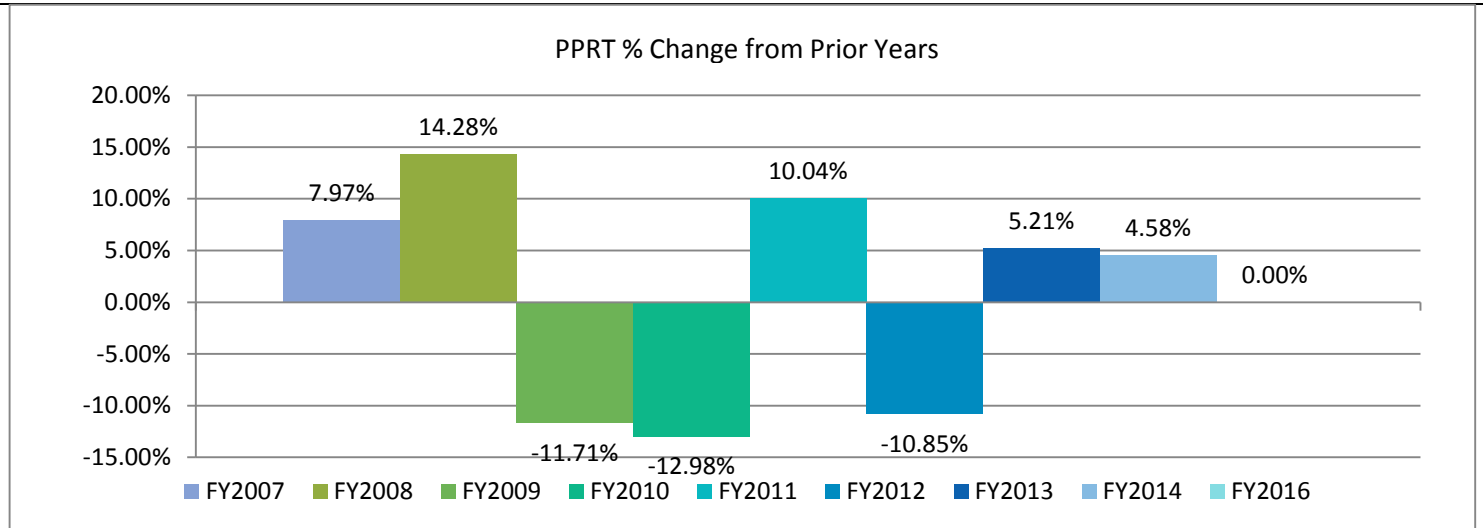


**REAL ESTATE TAXES** – These taxes account for 72% of the District's total revenues excluding transfers, which is consistent with past years. Tax revenues are budgeted to decrease \$394,741 (3.38%) from the prior year actual due to the abatement filed on the bond proceeds property tax levy which resulted in an overpayment in the prior year. In calendar year 2014, also referred to as revenue year (RY), the assessed valuation of the District increased 1.56% or \$23,470,567 from the previous year. As the District received additional property tax revenue in FYE2015 due to the refunding of the alternate revenue bonds during June 2013, the District abated this overage in the debt service/bond fund for RY2014, payable in 2015-16.

## FINANCIAL SUMMARIES

### COMBINED FUND ANALYSIS

**REPLACEMENT TAXES (PPRT)**– The amount of personal property replacement tax (PPRT) revenue received from the State of Illinois for FY 2014/15 was higher than the budget. The volatility of this revenue source and due to the time of preparing the FY 2015/16 budget, the Illinois Department of Revenue had not projected future tax for the upcoming year; as such funding levels were maintained at same level for budget purposes. All receipts for this line item is credited to the Capital Improvement Fund and used for capital projects as outlined in the capital improvement plan.



**INTEREST INCOME** – Funds were reinvested from a low-yield account earning 0.01% annually to higher-yield investments only maintaining what is necessary in the lower earning account for immediate cash needs. Investing for longer periods of time than one-year has resulted in higher earnings while maintaining adequate cash on hand to meet cash flow needs of the District. Revenue for FY 2015/16 is budgeted similar to prior year with anticipation of reducing cash on hand in FY 2015/16.

**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. During the past several years the Youth Theatre program has continued to be successful producing on average three performances each year and actual revenue coming in at nearly 70% more than budgeted for last year. The 11.67% budgeted increase in this category consists of multiple items as follows: 1) Increase in adult softball by \$6,000 as prior year actuals increased from budget. This figure budgeted is more in line with the last several years; 2) Increase of \$15,000 for sports camps; 3) Increase of \$8,500 for programming at Douglass Community Center for youth and adults; 4) Increase of \$10,000 for Leonhard Center afterschool programs; 5) Increase of \$8,000 for school days out program; 6) Increase of \$10,000 for Taste of C-U event; 7) Increase of \$13,300 for ticket sales for the dance performances offered; 8) Increase of \$11,000 for art smart for kids programming; 9) Increase of \$15,000 for creative kids programming; 10) Net increase of \$61,600 for Virginia Theatre events; 11) Addition of \$13,000 in new funding through C-U Special Recreation contract with Choices related to specialized summer day camp being offered.

**SWIM PASS/DAILY ADMISSIONS AND CONCESSIONS INCOME** –Budgeting for the pool and concessions is a challenge given the uncertainty in the number of pool patrons and unpredictability in the weather all combined with a downward trend over the last few years. To err on a more conservative budget for FY 2015/16, staff projected revenues to be more than the past year, but still less than actual for FY 2013/14. This year's budget for these line items is set to increase 4.09% over last year's actual. In comparison, the budget has always been set at the maximum amount of potential revenue based on no closures, which is highly unlikely. This year's revenue target is much more in line with actual past performance.

**SPECIAL RECEIPTS AND OTHER REIMBURSEMENTS** – Special receipts include money received from the City of Champaign in lieu of property taxes on the Kraft property, TIF District reimbursement, proceeds from the sale of hay at Abbey Fields, as well as any easement fees collected during the year. These amounts stay fairly constant with an increase projected for 2015-16. The TIF District is set to expire in 2017, therefore the funding for the Capital Projects fund will diminish approximately \$64,900 annually with future fiscal year ending April 30, 2018. FY16 revenues include \$77,467 for energy efficiency rebates expected to be received for the Leonhard



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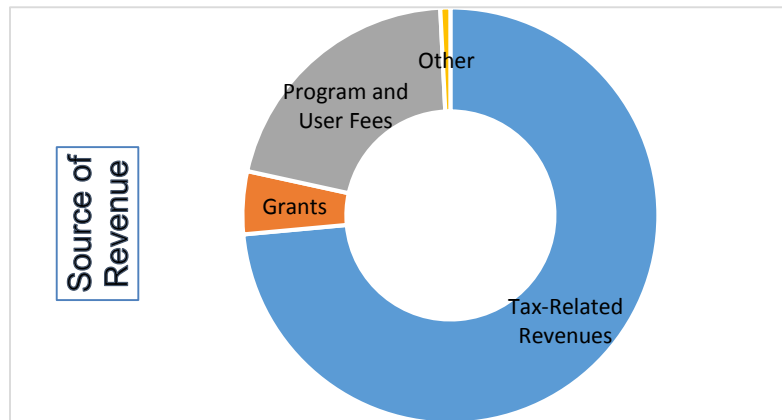
## FINANCIAL SUMMARIES

### COMBINED FUND ANALYSIS

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Recreation Center that was completed in May 2014. This is a one-time only revenue source that will not recur in future years. Those resources have been applied to the LRC facility budget to offset utility expenditures in the fiscal year.

Other reimbursements are mainly program expenses reimbursed from Virginia Theatre renters such as the University of Illinois for the Ebertfest event. As stated previously, program fees are projected to increase at the Virginia Theatre with an emphasis booking the venue year-round with performances, local groups, businesses, etc. Ball field rental rates were reduced towards the end of FY 2014/2015 to provide better customer service to our residents resulting in a \$14,875 reduction in revenues for FY 2015/16. In addition FY 2014/15 included softball tournament rental revenues of \$8,240 which is not scheduled to recur in FY16. The net increase is due to the estimated reimbursements on events hosted at the Virginia Theatre, which vary by performance contract.



**GRANT PROCEEDS** – The District has been awarded grant revenues of \$300,000 for the Douglass Park redevelopment. This grant, however has been suspended by the Governor of the State of Illinois. As of the April 30, 2015, these funds remain suspended. Staff will complete the grant requirements for reimbursement once project is completed, but none of this revenue has been included in the budget as timing is unknown. In addition, a grant for the Virginia Theatre of \$750,000 for lighting and sound is also suspended. The Virginia Theatre grant funds have been included in the capital fund budget along with the related expenditures; however if the grant is not awarded, then the project will not occur. The Illinois Arts Council grant application for FY 2015/16 was not completed, resulting in a reduction of grant revenue from the prior year of \$8,950 for Museum Fund programs.

**SCHOLARSHIPS/SPONSORSHIPS** – This line item includes sponsorship money for Taste of C-U, C-U Days, and other special events. Scholarship funds are received from program fees along with the Can You Swing \$5 program. In addition, scholarship funds are raised by the Champaign

Parks Foundation, and forwarded to the District to use towards various program fees. FY2015/16 budgeted revenues are 22.06% higher than prior year due to a \$25,000 unexpected donation received in June 2015 designated for scholarships. It is the intention to target sponsors well in advance for FY 2016/17 special events and have those sponsorships set before the end of the FY 2015/16.

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

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### EXPENDITURES

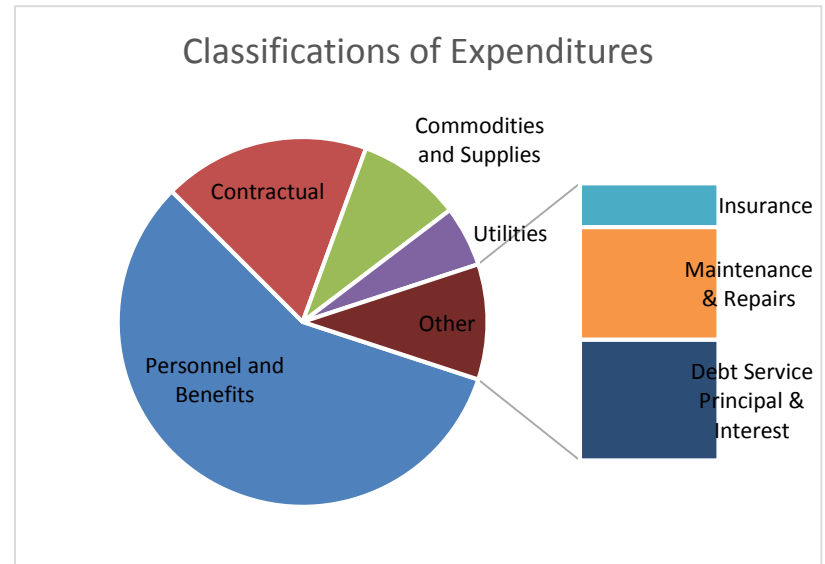
**FULL-TIME PERSONNEL** –During FY 2014/15 the Board adopted a new policy redefining full-time employees in accordance with the Affordable Care Act guidelines. As such several new categories were created to better track positions and the benefits associated with each classification. Full-time personnel now consist of FT1 and FT2 categories. FT1 replaces the Full-Time personnel category in the prior years and is reflected of any employee that is scheduled to work 37.5 hours or more per week. This category receives all benefits offered by the District. The District’s budget for FY 2015/16, which includes CUSR employees, includes 71 full-time employees, which is increased from the budgeted total of 70 in the prior year. The additional FT1 is due to the needs at CUSR. The employee originally an FT2, was reclassified June 2015. Three of the seventy-one positions remain unfilled as of the beginning of FY 2015/16. An additional increase over prior year effect of annualized increases distributed throughout the fiscal year as a result of promotions or taking on additional responsibilities. The budgeted amount is based on factors such as being fully staffed for the entire year, the merit pool approved by the Board, estimates of amounts due staff on leave or at termination and the cost of new hires as well as recent staffing changes effective in June 2015.

## FINANCIAL SUMMARIES

### COMBINED FUND ANALYSIS

**PART-TIME PERSONNEL** – The FT2 classification replaces the prior Regular Part-Time category, of which there were 9 budgeted for, and there were 10 in the prior year. The difference is a result of one individuals being moved to FT1 status as previously mentioned. For simplicity, the FT2 positions remain in the part-time/seasonal budget line item. In addition, the remaining part-time seasonal staff are included in this category, as well as year-round part-time staff. As with full-time personnel, the part-time/seasonal personnel line item is budgeted at peak levels, however in the current year the historical average was also considered in setting the budget amount. In the past, this amount was always based on full staffing with no early closures or cancellations which resulted in a much higher budget figure than actual results. To be more in line with past experience and projections of the future, a different approach was taking for FY 2015/16 and a percentage of staff's original budget request was utilized.

**EMPLOYEE BENEFITS** – This includes social security taxes, IMRF, allowances for cell phones/vehicles, health, dental, life, vision insurance, as well as taxable fringe benefits selected by staff. Examples of District taxable fringe benefits defined by the Internal Revenue Service (IRS) include pool passes, Leonhard recreation membership passes, fitness reimbursements, value of life insurance over \$50,000 as deemed by the IRS calculations. FY 2014/15 was the first year that these benefits were taxed to the employees due to new leadership. The total cost is projected to decrease 32.23% for FY 2015/16. Excluding the one-time IMRF payment of \$859,160 from the calculation changes the actual comparable increase in benefits to 11%. This is consistent with the increases in benefit costs, shift of regular part-time staff to full-time 2 status, additional health insurance benefits annualized for an entire year, increase in staffing due to the new affordable care act rules for any employee that averages more than 30 hours per week for a set period of time, and increase the number of employees enrolled in IMRF from 80 to 90 from April 2014 to current. This is due to employees working more than scheduled hours and reaching the 1,000 hour eligibility factor for enrollment. An additional \$15,000 was included in IMRF expenditures to capture any accelerated payments that may be required throughout the year. Numerous individuals are eligible to retire within the next five years; more specifically about three to four for the upcoming budget year. Overall premiums for health insurance, dental, vision, and life increased less than 1%. The District budgets health insurance as though everyone eligible will elect coverage. This becomes a factor when budgeted regular part-time positions elect not to participate, thereby reducing the expenditure to the District. Of course some benefits, such as IMRF and social security are calculated on wages, therefore as personnel increases a similar increase is reflected in benefits.



**CONTRACTUAL SERVICES** – Contractual Services include any type of professional service or contract that the District has entered into. This includes but is not limited to, professional fees, architects and engineering services, audit services, legal services, mowing contract, credit card fees for processing program fees collected, sales tax fees paid on concessions, annual maintenance fees associated with software, licenses, dues and memberships, equipment rentals, conference travel and contractual entertainment. Other line items are to help with the deferred maintenance and to plan future projects (engineering fees, other professional fees, building repairs, and service and grounds contracts). Fiscal year 2015-16 expenditures increased 25% over the prior year. The increase of \$442,900 is comprised of the following: 1) consulting expenditures increased \$52,000 for new accounting software implementation costs that are in addition to the actual capital expenditure; 2) marketing division increased the printing and duplicating line item by \$8,000 over the prior year to pay for new logos on vehicles, park signs, awareness campaigns; 3) staff training increased \$10,000 to provide more opportunities for local training to enhance staff's skills specific to their area of work; 4) fees for architects, engineers and professionals increased \$96,500 over prior year actual to allow for more planning of longer-term projects so readily available should future grant opportunities arise. The fees also account for contracts signed but not completed for professional fees prior to April 30, 2015 for Human Kinetics trails, Garden Hills trails, Heritage Park, Hessel Park, Virginia Theatre grant project, Kaufman Lake boathouse and master trails plan which totaled \$85,625. 5) contractual entertainment increased \$126,583 from prior year comprising of added \$18,000 for Taste of C-U performers, added \$6,000 for music festival performers, added \$3,000 for C-U Days

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## FINANCIAL SUMMARIES

### COMBINED FUND ANALYSIS

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performers, and increase of \$100,000 more than prior year for Virginia Theatre entertainment acts in anticipation of hosting more of our own house produced events; and 6) Field/special trips expenditures is specific to teen programs, senior program trips and most recently summer day camps as well as the school day out program. There is a fee to attend these trips and likewise program fees are budgeted to help offset the costs. FY 2015/16 budget for field trips is 8% less than the prior year as one less trip was planned for the Douglass senior program next year.

**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 increases in costs to run the current programs and to enhance ones such as those run by CUSR including the new Choices contract described under “program Fees” above. FY 2015/16 expenditures are 19% more than in the prior year. This increase of \$168,500 is due to 1) Leonhard Recreation daycamps and school day out programs have increased more than expected, therefore costs at that facility are 10% higher than in the prior year to account for cleaning, recreation, food, building supplies; 2) fuel increased \$21,000 for operations crew as well as fuel for daycamp bus(es) and vehicles used for programming and the expected fluctuation in gas prices; 3) operations staff will be changing their uniforms from green to blue as based on staff/committee consensus. New uniforms will be purchased for all operations staff, both full-time and part-time during the fiscal year. Full-time staff will receive a \$500 allowance, and part-time staff will be around \$250. The increase budgeted for these changes is \$15,000; 4) landscape supplies budget is \$13,000 more than prior year and includes construction fencing, seed mats for erosion control, as well as parts to repair irrigation equipment and tree inventory supplies. These items had been budgeted for in the prior year but not fully expended; 5) landscape maintenance budget in current year includes \$30,000 for park fertilizer that was budgeted for in prior year but not all purchased due to timing and staffing constraints. Those expenditures have been re-budgeted for in FY 2015/16; and 6) server and hardware replacements continue to be budgeted, however added \$7,500 for the replacement of credit card machines to upgrade for new technology and standards effective in fall 2015.

**UTILITIES** – Staff was conservative in budgeting this current year in order to cover the always-increasing utility costs. Overall utilities are projected to increase 17.9%. The District is part of an electric and gas cooperative which does help to reduce costs. The addition of the spray pad at Douglass Park in FY 2014/15 increased the water budget by \$14,200 based on operating seven days per week at five hours each day. The pool budget for water and utilities is based on maximum capacity and most likely will come in under budget. An additional \$4,500 was added for storm water utility fee estimate for Leonhard Recreation Center, which was not added to the invoice for the prior year as project wasn’t completed. As more green space is converted to non-permeable surfaces, the District can expect the annual fee for the storm water utility fee to increase above the current amount of \$19,500.

**INSURANCE** – Insurance expenditure is budgeted at similar levels to the prior year. The insurance pool with PDRMA has been very beneficial to the District in many ones. The most significant benefit is sharing the risk with a larger group of employers thereby reducing the impact of large premium increases. Overall the expenditure for the District is set to decrease 0.44% from the prior calendar year. The premiums have decreased 0.68% over the last two years.

**MAINTENANCE AND REPAIRS** – Beginning in FY 2014/15 routine and periodic maintenance and repairs were segregated from the capital budgets and a separate budget line established to better track those annual and periodic expenditures. This mostly consist of general concrete, park amenities, roadway repairs, fibar for playgrounds, sports field mix for the ball fields, along with periodic carpet replacement, HVAC repairs, etc. To see the full listing of items budgeted in FY 2015/16 please refer to the capital and debt section of this document. There were several projects budgeted at the pool for FY 2014/15 that were not completed until FY 2015/16. As such, those expenditures have been added to the capital and maintenance budget approved by the Board in March 2015, and detailed in the capital and debt section of the budget book. Although a 72.6% increase over the prior year is reflected, \$110,659 or 38.5% is a result of the pool projects that carried over into FY16. Had those projects been completed in the prior year there would have been a decrease of 3.2% in maintenance and repairs for FY16.

**DEBT SERVICE** – Total debt service for principal and interest in FY2015/16 is 0.23% more than the prior year due to a net increase in the total debt service payment. As the principal payment increases annually, the interest expenditure is reduced, however not at a proportionate level. The amount paid is set by the bond amortization schedule in the loan documents.

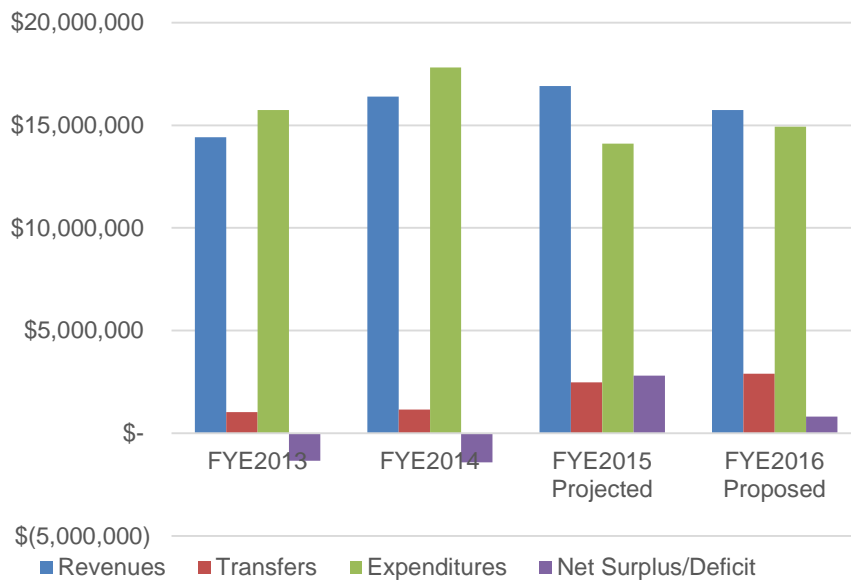
## FINANCIAL SUMMARIES

### COMBINED FUND ANALYSIS

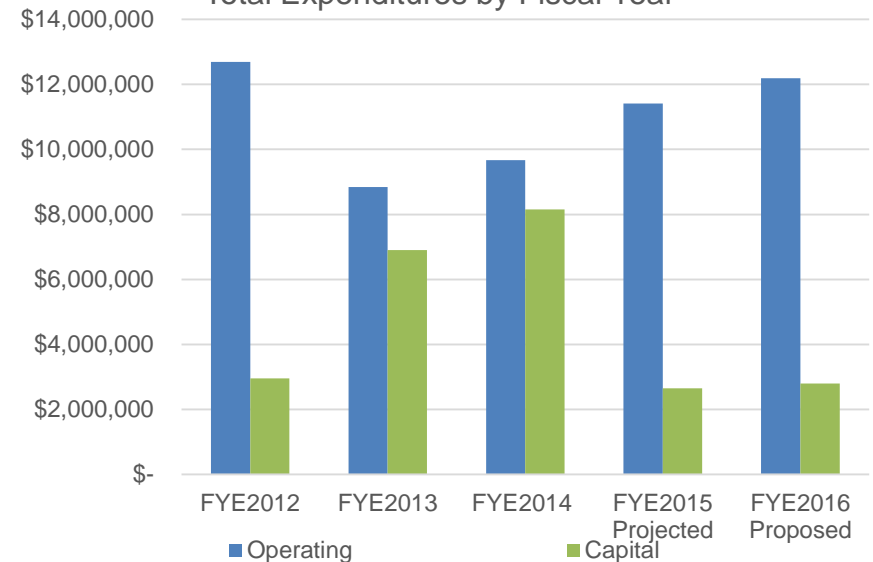
**CAPITAL EXPENDITURES** – The District has \$2,799,660 budgeted for capital expenditures. More detail on the capital programs and project schedule is available in the Capital and Debt section of this document. It should also be pointed out that \$511,370 of the capital expenditures relate specifically to the District and Urbana Park District’s portion of Special Recreation capital/ADA projects. The remaining amount reflects both new capital expenses approved in March 2015 as well as capital projects that were in process but not completed at April 30, 2015.

Overall, we believe the financial condition of the District is excellent. Targeted operating reserve balances have been not only reached, but maintained for over two years and budgeted to be maintained in the future. Operating budgets are balanced. Overall reserves are projected to end 2015-16 at over \$12.2 million, which far exceeds the 120-day reserve requirement for even the main operating funds.

Revenue & Expenditure - Combined Funds



Total Expenditures by Fiscal Year

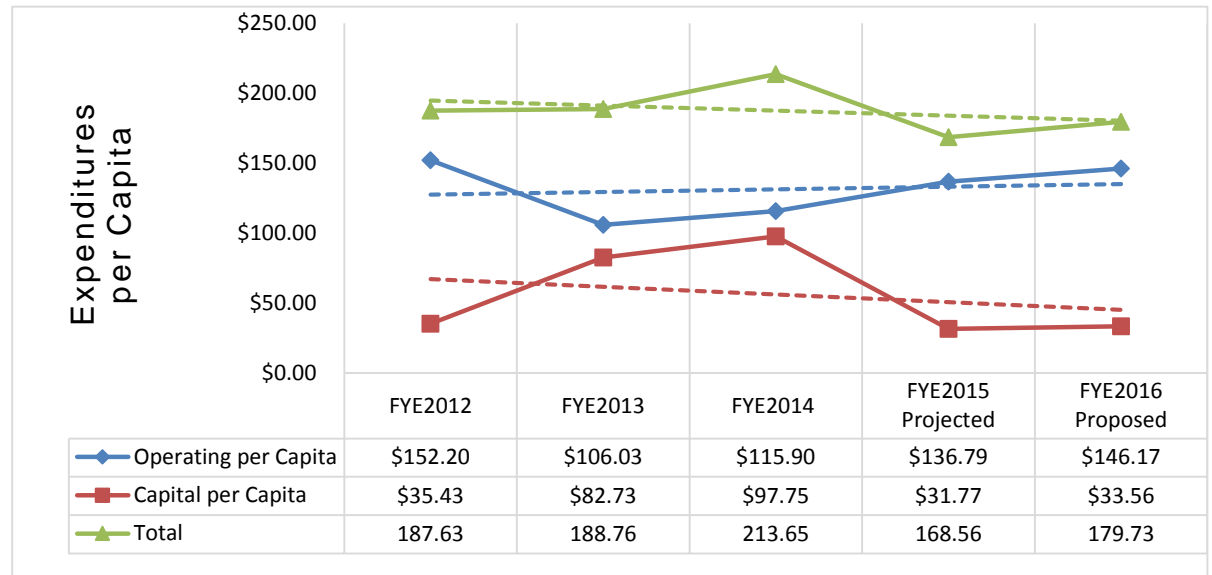


NOTE: Transfers have been excluded from the total revenues and expenditures in the charts for comparative purposes.

## FINANCIAL SUMMARIES

### COMBINED FUND ANALYSIS

The data expressed in the “Expenditures per Capita” chart to the right represents how the District is utilizing its resources based on the total estimated population within the District. The census estimate for 2013 of 83,424 was utilized for all fiscal year calculations. Based on this formula, the cost to each resident within the District’s taxing boundaries for FYE2016 is \$179.73 annually which breaks down to 81% operating and 19% capital. This benchmark is a useful measurement tool to compare the District to other park districts throughout the State. Total expenditures per capita show a slight downward trend (dashed lines) from \$187.63 in FYE2012 to \$179.73 in FYE2016. In contract operating expenditures per capita reflect an upward trend since FYE2012 which is offset by the decline in capital. This decline is specifically tied to the decrease in capital grants received for numerous projects over the last several years with the most recent project for the Leonhard Recreation Center, completed in April/May 2014.



**COMBINED BUDGET  
TOTALS BY DEPARTMENT**

	<u>GENERAL FUND</u>	<u>RECREATION FUND</u>	<u>MUSEUM FUND</u>	<u>LIABILITY INSURANCE</u>	<u>ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)</u>	<u>AUDIT</u>
	<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>	<u>06</u>	<u>08</u>
ADMINISTRATION	\$ 2,763,995	\$ 1,099,813	\$ 305,814	\$ 338,311	\$ 335,000	\$ 20,450
MARKETING & COMMUNICATIONS	\$ 107,991	\$ -	\$ -	\$ -	\$ -	\$ -
CULTURAL ARTS	\$ -	\$ -	\$ 496,619	\$ -	\$ -	\$ -
OPERATIONS	\$ 2,612,860	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	\$ 11,946	\$ 843,437	\$ 618,779	\$ -	\$ -	\$ -
PLANNING & DEVELOPMENT	\$ 405,806	\$ -	\$ -	\$ -	\$ -	\$ -
SPORTS PROGRAMS	\$ -	\$ 534,324	\$ -	\$ -	\$ -	\$ -
AFTERSCHOOL/DAYCAMP PROGRAMS	\$ -	\$ 466,682	\$ 52,344	\$ -	\$ -	\$ -
OTHER PROGRAMS	\$ 4,160	\$ 155,493	\$ 55,990	\$ -	\$ -	\$ -
TEEN	\$ -	\$ 5,614	\$ -	\$ -	\$ -	\$ -
SPECIAL EVENTS	\$ -	\$ 12,223	\$ 241,450	\$ -	\$ -	\$ -
CONCESSIONS	\$ -	\$ 102,307	\$ 41,645	\$ -	\$ -	\$ -
POOLS AND AQUATICS	\$ -	\$ 661,054	\$ -	\$ -	\$ -	\$ -
AFFILLIATES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 5,906,758</b>	<b>\$ 3,880,947</b>	<b>\$ 1,812,641</b>	<b>\$ 338,311</b>	<b>\$ 335,000</b>	<b>\$ 20,450</b>

**COMBINED BUDGET  
TOTALS BY DEPARTMENT**

	<u>PAVING &amp; LIGHTING</u>	<u>ACTIVITY &amp; AFFILIATES</u>	<u>SPECIAL DONATIONS</u>	<u>SOCIAL SECURITY</u>	<u>CHAMPAIGN- URBANA SPECIAL RECREATION</u>	<u>CAPITAL IMPROVEMENT FUND</u>	<u>POLICE PROTECTION</u>
	<u>09</u>	<u>11</u>	<u>12</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>19</u>
ADMINISTRATION	\$ 88,000	\$ -	\$ 67,175	\$ 379,100	\$ 1,114,697	\$ 1,047,600	\$ 19,890
MARKETING & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CULTURAL ARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PLANNING & DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPORTS PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AFTERSCHOOL/DAYCAMP PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TEEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POOLS AND AQUATICS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AFFILLIATES	\$ -	\$ 9,091	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 88,000</b>	<b>\$ 9,091</b>	<b>\$ 67,175</b>	<b>\$ 379,100</b>	<b>\$ 1,114,697</b>	<b>\$ 1,047,600</b>	<b>\$ 19,890</b>

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**COMBINED BUDGET  
TOTALS BY DEPARTMENT**

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	<u>BOND</u> <u>AMORTIZATION</u>	<u>BOND</u> <u>PROCEEDS</u>	<u>LAND</u> <u>ACQUISITION</u>	<u>COMBINED</u> <u>FUNDS</u>
	<u>21</u>	<u>22</u>	<u>24</u>	<u>Grand Total</u>
ADMINISTRATION	\$ 1,109,812	\$ 1,709,167	\$ -	\$ 10,398,824
MARKETING & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 107,991
CULTURAL ARTS	\$ -	\$ -	\$ -	\$ 496,619
OPERATIONS	\$ -	\$ -	\$ -	\$ 2,612,860
FACILITIES	\$ -	\$ -	\$ -	\$ 1,474,162
PLANNING & DEVELOPMENT	\$ -	\$ -	\$ -	\$ 405,806
SPORTS PROGRAMS	\$ -	\$ -	\$ -	\$ 534,324
AFTERSCHOOL/DAYCAMP PROGRAMS	\$ -	\$ -	\$ -	\$ 519,026
OTHER PROGRAMS	\$ -	\$ -	\$ -	\$ 215,643
TEEN	\$ -	\$ -	\$ -	\$ 5,614
SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ 253,673
CONCESSIONS	\$ -	\$ -	\$ -	\$ 143,952
POOLS AND AQUATICS	\$ -	\$ -	\$ -	\$ 661,054
AFFILLIATES	\$ -	\$ -	\$ -	\$ 9,091
	<b>\$ 1,109,812</b>	<b>\$ 1,709,167</b>	<b>\$ -</b>	<b>\$ 17,838,639</b>



CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: ALL FUNDS

ACCOUNT NUMBER DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
BEGINNING BALANCE						12,202,626
REVENUES						
41010 PROPERTY TAXES	10,788,052	11,531,588	11,205,937	11,188,310	11,188,311	10,790,527
41011 PROPERTY TAXES - CPD IMRF/FICA	0	0	24,700	24,646	24,646	24,950
41012 PROPERTY TAXES - UPD OPERATING	0	0	94,720	94,825	94,825	93,659
41013 PROPERTY TAXES - UPD IMRF/FICA	0	0	24,700	24,727	24,727	24,950
41014 PROPERTY TAXES - UPD ADA	0	0	92,880	92,983	92,983	92,251
41015 PROPERTY TAXES - CPD ADA	0	0	263,151	262,579	262,579	266,993
41020 REPLACEMENT TAXES	262,437	275,043	265,000	287,883	287,885	287,885
42100 SEASON TICKET SALES	173,471	129,113	115,115	114,324	114,500	132,023
42105 DAILY ADMISSION SALES	269,551	176,847	161,182	161,565	161,565	171,142
43030 INTEREST	40,707	17,208	21,256	27,266	27,115	21,231
44100 RENTAL INCOME	125,796	156,966	244,139	268,559	271,993	230,439
46150 SPECIAL RECEIPTS	217,348	188,629	218,474	135,609	201,170	275,516
46160 OTHER REIMBURSEMENTS	49,205	64,650	117,931	54,066	55,717	79,825
46500 TRANSFER IN	1,032,880	1,160,659	2,479,900	2,471,790	2,471,898	2,902,012
46900 BOND RECEIPTS	0	47,719	0	0	0	0
47100 SPONSORSHIPS	45,262	49,110	53,263	39,626	39,751	34,725
47105 DONATIONS	0	434	25	25	25	0
47111 RESTORATION FEE	12,369	0	0	0	0	0
47115 SCHOLARSHIP DONATIONS	31,540	63,666	55,000	41,463	41,500	65,000
47116 CUSR SCHOLARSHIP DONATIONS	130	17,415	1,800	2,224	2,225	2,100
47168 CAPITAL DONATIONS	0	0	0	0	0	0
47200 GRANT PROCEEDS	660,320	1,720,061	1,828,457	1,853,442	1,852,440	768,500
47258 DONATIONS	0	0	0	0	0	100
47267 DONATIONS	0	0	0	0	0	0
48100 CONCESSION REVENUE	162,398	158,461	169,893	192,157	192,165	175,864
48105 MERCHANDISE FOR RESALE	6,895	4,811	2,953	4,038	4,050	4,150
48110 BALL MACHINE USAGE	767	500	657	574	580	600
48111 RANDOM COURT TIME	89,836	86,957	80,259	99,409	99,410	87,704
48112 PRIVATE LESSONS	30,418	45,387	28,200	32,050	32,100	31,125
48115 RACQUET STRINGING	470	276	221	858	1,000	250
48120 VENDING MACHINE SALES	4,252	3,643	3,700	3,684	3,684	3,700
48171 CONCESSIONS	0	0	0	0	0	0
48239 MERCHANDISE FOR RESALE	11,138	13,022	5,550	8,355	8,936	17,700
48257 MERCHANDISE FOR RESALE	245	264	175	175	190	200
49100 ADMINISTRATIVE FEES	7,274	17,290	49,953	21,660	21,660	54,932
49115 PROGRAM FEES	1,732,041	2,072,282	2,748,708	2,565,734	2,616,782	2,720,929
49116 VENDOR PORTION OF INCOME	(324,789)	(459,345)	(822,993)	(878,749)	(888,468)	(806,831)

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: ALL FUNDS

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
REVENUES							
49165	NON RESIDENT FEES	0	0	0	0	0	0
49175	SPECIAL EVENTS	1,400	2,179	810	1,099	1,155	2,865
49260	MEMBERSHIP FEES	13,217	17,018	81,285	70,134	70,866	92,285
49310	CASH OVER/SHORT	0	0	0	0	0	0
EXPENSES							
52110	PROGRAM/FACILITY DIRECTOR	0	0	0	0	0	0
52115	GENERAL STAFF	0	0	0	0	0	0
53132	DENTAL INSURANCE	19,127	19,904	21,380	22,161	22,220	24,109
53133	MEDICAL HEALTH INSURANCE	444,706	486,521	594,315	453,656	469,198	604,311
53134	LIFE INSURANCE	7,571	9,226	8,817	9,734	9,782	10,847
53135	IMRF PAYMENTS	322,366	380,220	1,295,280	1,222,579	1,238,755	352,500
53136	FICA PAYMENTS	328,336	363,523	398,870	371,444	378,959	411,500
53137	EMPLOYEE ASSISTANCE PROGRAM	2,272	2,398	2,390	2,528	2,541	2,800
53138	SALARY/SERVICE ADJUSTMENT	0	0	0	0	0	0
53140	IMRF/FICA PAYMENTS	0	0	0	0	0	0
54201	POSTAGE AND MAILING	33,628	37,194	47,916	37,808	37,744	47,313
54202	PRINTING AND DUPLICATING	61,913	69,241	90,941	73,375	74,931	93,118
54204	STAFF MEETINGS	3,637	3,913	5,265	4,467	4,684	6,348
54205	LEGAL PUBLICATIONS/NOTICES	5,593	15,994	10,050	8,821	8,805	10,560
54206	ADVERTISING/PUBLICITY	23,562	42,034	76,704	59,827	62,243	62,292
54207	STAFF TRAINING	25,064	19,324	41,410	28,342	29,521	40,477
54208	MEMBERSHIPS,DUES,FEES	27,272	25,662	25,095	21,961	22,608	26,576
54209	CONFERENCE AND TRAVEL	25,644	35,950	44,080	36,996	39,451	47,960
54210	BOARD EXPENSE	5,633	17,147	19,300	13,503	15,000	14,900
54212	ATTORNEY FEES	59,204	83,272	60,000	89,117	97,000	78,000
54214	ARCHITECT, ENGINEERING FEES	36,937	58,502	125,000	74,413	80,365	125,000
54215	PROFESSIONAL FEES	35,819	66,992	206,900	93,928	97,351	160,550
54217	AUDIT EXPENSES	17,631	18,000	23,300	22,600	22,600	20,450
54220	INSURANCE EXPENSE	3,235	0	3,300	1,136	1,239	2,250
54234	LANDFILL FEES	34,571	39,479	46,399	45,533	46,999	46,525
54236	AUTO ALLOWANCE	3,379	1,845	4,940	2,013	2,057	4,205
54240	OFFICE EQUIPMENT REPAIRS	95	84	1,750	762	831	1,500
54241	VEHICLE REPAIR	13,301	2,997	14,650	13,798	13,979	15,400
54242	EQUIPMENT REPAIR	9,547	11,791	18,300	7,783	8,366	22,050
54245	BUILDING REPAIR	27,680	51,363	65,825	73,828	78,272	51,540

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: ALL FUNDS

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
54250	EQUIPMENT RENTAL	85,153	133,315	147,600	122,275	125,242	116,184
54251	RENTAL FACILITIES	52,334	51,035	62,912	60,263	62,347	69,620
54253	PEST CONTROL	7,673	6,600	8,301	6,241	6,262	7,025
54254	SERVICE CONTRACTS	30,195	34,867	45,709	42,053	46,245	60,328
54255	LICENSE AND FEES	20,554	21,825	29,891	27,466	29,185	39,404
54260	SERVICE CONTRACTS-FACILITIES	65,808	69,577	80,848	68,782	70,216	87,781
54261	SERVICE CONTRACTS-GROUNDS	33,946	36,450	67,600	47,726	48,722	63,850
54262	OTHER SERVICE CONTRACTS	608	0	26,700	16,023	17,480	0
54263	CONTRACTUAL MOWING	120,515	122,072	127,000	118,551	120,998	111,000
54264	CELL PHONE EXPENSE	2,026	7,546	9,388	7,127	7,243	8,527
54265	SUBSCRIPTIONS	1,599	681	3,172	1,019	1,084	2,985
54270	PERSONNEL COSTS	13,134	13,959	18,324	12,001	12,500	17,600
54271	PETTY CASH	50	140	0	100	109	0
54275	HEALTH AND WELLNESS	3,044	3,481	8,650	3,671	3,700	8,650
54280	OTHER CONTRACTUAL SERVICES	18,641	112,212	115,468	55,876	57,664	143,403
54281	CONTRACTUAL PERSONNEL	56,241	98,691	92,109	66,957	70,146	76,403
54282	INTERN STIPEND	6,100	3,761	13,000	10,850	11,400	25,700
54285	CONTRACTUAL ENTERTAINMENT	26,499	160,459	224,760	114,186	123,277	249,860
54289	PROGRAM REGISTRATION FEES	0	0	0	0	0	0
54291	PARK AND RECREATION EXCELLENCE	1,761	2,057	4,700	1,015	1,107	6,000
54292	SCHOLARSHIPS	54,848	51,819	55,000	38,251	38,251	67,175
54299	FIELD/SPECIAL TRIPS	75,216	54,538	116,388	97,092	98,054	89,690
55300	SAFETY SUPPLIES	0	0	0	0	0	0
55301	OFFICE SUPPLIES	22,114	34,919	43,192	36,754	38,363	28,842
55302	ENVELOPES AND STATIONARY	565	1,335	2,925	1,909	1,995	2,425
55303	DUPLICATING SUPPLIES	4,044	4,466	6,715	5,436	4,898	5,965
55304	CHECKS AND BANK SUPPLIES	926	249	1,600	1,791	1,953	2,060
55305	PHOTOGRAPHIC SUPPLIES	1,295	132	260	167	172	560
55307	BOOKS AND MANUSCRIPTS	671	1,724	3,812	3,170	3,195	5,441
55308	FIRST AID/MEDICAL SUPPLIES	6,254	8,019	9,032	5,396	7,525	11,200
55309	SAFETY SUPPLIES	10,074	14,600	11,450	6,631	6,684	18,355
55315	STAFF UNIFORMS	19,983	22,265	24,963	17,721	18,613	33,664
55316	PARTICIPANT UNIFORMS	31,791	26,893	32,305	26,766	26,709	29,983
55320	BUILDING MAINTENANCE SUPPLIES	83,505	114,038	103,615	95,794	99,725	114,550
55321	LANDSCAPE SUPPLIES	60,617	49,214	68,260	42,196	44,213	57,800
55322	CLEANING/JANITORIAL SUPPLIES	22,697	21,535	30,930	26,816	27,815	31,415
55323	PLAYGROUND MAINTNANCE SUPPLIES	5,621	4,767	8,000	6,755	6,800	8,000
55324	PRESCRIBED BURN SUPPLIES	0	0	4,945	4,244	4,630	2,000

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: ALL FUNDS

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
55325	EQUIPMENT AND TOOLS	9,430	16,701	29,400	24,283	26,116	33,500
55326	SHOP EQUIPMENT AND SUPPLIES	3,918	10,285	7,000	7,486	7,564	7,000
55327	VEHICLE/EQUIPMENT REPAIR PARTS	53,222	45,623	49,950	49,652	51,081	49,210
55328	AMENITY MAINTENANCE SUPPLIES	12,267	5,593	6,000	8,161	8,903	9,000
55329	OFFICE EQUIPMENT VALUE <\$10000	0	0	18,000	11,521	12,022	28,000
55330	GAS,FUEL,GREASE AND OIL	87,276	84,382	109,045	81,877	84,373	106,015
55331	CHEMICALS	56,350	40,244	70,190	34,820	35,493	73,500
55332	PAINTS	1,467	602	3,150	793	845	2,500
55333	PLANT MATERIALS	106,483	102,698	125,050	116,467	124,647	130,293
55348	FLOWERS AND CARDS	1,084	601	1,520	1,816	1,860	1,435
55349	PLAQUES, AWARDS AND PRIZES	15,079	17,832	26,970	18,475	19,074	25,910
55350	RECREATION/PROGRAM SUPPLIES	87,868	91,586	142,989	122,197	124,741	152,518
55351	ANIMAL SUPPLIES	2,206	1,783	2,500	3,153	3,440	2,200
55354	FOOD SUPPLIES	30,944	42,423	56,611	41,783	41,968	51,320
55355	ANIMAL FEED	9,520	8,279	11,000	9,069	9,894	10,000
55356	PEPSI PURCHASES	0	0	0	0	0	0
55360	MERCHANDISE FOR RESALE	75,154	76,082	66,319	85,594	86,137	65,436
56230	SANITARY FEES AND CHARGES	10,066	14,037	42,585	26,130	27,814	39,498
56231	GAS AND ELECTRICITY	371,034	310,526	408,888	320,873	332,303	363,284
56232	WATER	146,900	124,063	157,610	104,420	111,468	164,519
56233	TELECOMM EXPENSE	59,677	66,650	71,028	68,097	69,104	70,472
57131	WORKERS COMPENSATION PREMIUM	76,244	77,201	82,600	70,428	76,637	73,367
57137	UNEMPLOYMENT PREMIUM	9,791	9,474	25,000	11,575	11,575	15,000
57220	LIABILITY INSURANCE	37,892	35,300	43,500	28,226	30,630	29,334
57222	EMPLOYMENT PRACTICES	12,696	11,980	14,800	11,916	13,023	13,425
57224	PROPERTY INSURANCE	68,170	65,220	72,100	61,296	66,840	66,698
58001	PERIODIC MAINTENANCE	0	0	336,679	143,531	153,354	285,159
58002	ROUTINE MAINTENANCE	0	0	206,000	132,151	134,058	211,000
59405	BOND REDEMPTION	315,000	375,000	385,000	385,000	385,000	400,000
59407	INTEREST EXPENSE	231,779	123,559	143,100	145,214	145,214	131,417
59409	TRANSFERS	1,032,880	1,160,659	2,479,900	2,471,790	2,471,898	2,902,012
59410	MISC EXPENSES	0	0	0	0	0	0
59412	PROPERTY/SALES TAX	16,016	14,837	15,328	16,236	16,293	18,209
59414	CREDIT CARD CHARGES	34,385	39,080	53,585	41,191	46,431	54,574
61501	OFFICE EQUIPMENT >\$10,000	51,096	53,530	10,000	540	589	0
61502	TECHNOLOGY EQUIP REPLACEMENT	0	0	0	0	0	25,000
61504	VEHICLES / EQUIPMENT	87,046	11,052	417,000	389,898	392,723	287,690
61506	LANDSCAPE EQUIPMENT	0	0	0	0	0	0

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: ALL FUNDS

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
61508	PARK CONSTRUCTION/IMPROVEMENTS	6,621,570	7,498,882	3,058,494	2,000,081	2,108,666	2,322,600
61509	UPD CAPITAL ADA	0	0	142,000	119,148	119,148	96,370
61515	REPAIR PROJECTS, EQUIPMENT	141,964	591,378	40,000	22,502	29,000	68,000
61520	LAND ACQUISITION/DEVELOPMENT	0	0	100,000	0	0	0
61521	PERIODIC MAINTENANCE	0	0	0	0	0	0
61523	VEHICLE/EQUIPMENT REPLACEMENT	0	0	0	0	0	0
70001	EXECUTIVE DIRECTOR	120,494	143,428	115,856	110,114	123,000	125,900
70101	DEPARTMENT HEAD	251,731	346,334	447,724	445,970	454,270	447,845
70301	OFFICE STAFF/SUPPORT	357,032	412,208	371,679	384,065	393,982	453,436
70302	OFFICE STAFF/SUPPORT OT	0	0	0	0	0	0
70501	MANAGERS/SUPERVISORS	759,623	727,681	764,399	754,710	772,690	829,926
70601	OPERATIONS STAFF	710,316	675,002	769,971	692,020	696,867	752,495
70602	OPERATIONS STAFF OT	0	0	0	0	0	0
70901	BUILDING SERVICE WORKER	98,145	123,772	127,978	124,146	129,689	130,832
70902	BUILDING SERVICE WORKER OT	421	448	500	483	527	0
71001	PROGRAM/FACILITY DIR	433,628	482,564	561,293	487,278	500,148	497,072
80303	PT OFFICE STAFF/SUPPORT	185,287	213,612	302,887	290,645	297,816	317,147
80903	PT BUILDING SERVICE WORKER	11,681	14,210	46,767	32,574	35,569	49,194
80904	PT BUILDING SERVICE WORKER OT	0	0	0	0	0	0
81003	PT Program Director	123,803	143,747	147,631	129,247	133,856	115,719
81103	PT SPORTS OFFICIAL	88,670	88,562	78,826	78,988	80,927	85,349
81303	PT Asst Director	81,691	50,806	95,246	89,860	93,369	107,335
81403	PT INSTRUCTOR	224,746	230,602	260,864	230,995	239,806	254,589
81503	PT GENERAL STAFF	132,154	180,964	190,439	178,355	183,065	206,156
81603	PT SCOREKEEPERS	14,767	12,574	4,196	578	587	976
81703	PT DAY CAMP STAFF/LIFE GUARD	408,303	432,535	520,937	513,046	525,124	583,723
81803	PT Site Supervisor	16,680	12,614	21,850	17,629	17,852	31,634
81903	PT BUILDING/PARK OPENERS	2,135	2,714	4,927	2,929	2,972	5,175
82103	ADA STAFF	0	544	25,000	68	68	0
82503	PT VT HOUSE STAFF	15,253	34,038	28,947	29,069	29,103	13,947
82504	PT VT HOUSE STAFF OT	166	2,193	0	613	661	0
82603	PT VT RENTAL STAFF	10,646	18,492	20,000	25,279	26,000	24,000
82604	PT VT RENTAL STAFF OT	2,519	5,408	10,064	6,930	7,500	6,500
82703	PT SEASONAL STAFF	273,118	289,885	335,314	248,892	260,054	439,124
82704	PT SEASONAL	0	0	0	0	0	0
83003	ALLOWANCES/REIMBURSEMENTS	56,737	61,271	75,670	72,776	79,672	88,574
TOTAL ALL FUND REVENUES & BEG. BALANCE		15,444,630	17,561,853	19,617,001	19,267,090	19,379,965	30,851,927
TOTAL ALL FUND EXPENSES		16,780,045	18,985,167	19,221,557	16,125,833	16,575,123	17,838,639
ALL FUND SURPLUS (DEFICIT)		(1,335,415)	(1,423,314)	395,444	3,141,257	2,804,842	13,013,288

# BUDGET BY FUND – GENERAL FUND

## PRINCIPAL RESPONSIBILITIES

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

## 2014-15 ACCOMPLISHMENTS

- Transferred funds to IMRF to pay off unfunded liability and reduce the District’s employer contribution rate by 8.21%.
- Launched new website for District, Virginia Theatre and Champaign-Urbana Special Recreation as well as updated the District’s logo.
- Selected new accounting software package to enhance reporting and end-user utilization experience. Implementation will be in FYE2016, with an estimated go-live date of October/November 2015.

## 2015-16 GOALS

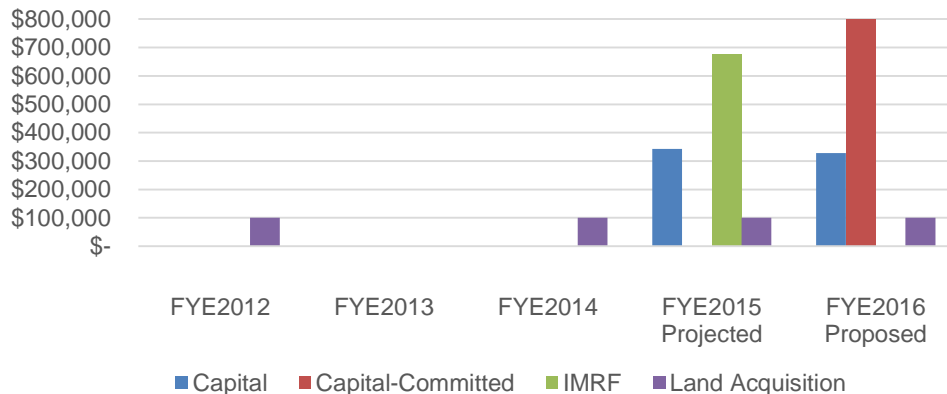
- Invest in contracting out for specialized services as a means to enhance the overall efficiencies of the District, examples include successful implementation of new accounting software and end-user training, efficiencies to collect various metrics throughout the District.
- Continue to invest in technology to enhance the efficiency and effectiveness throughout the District. By increasing speed and access to systems, staff will have the resources needed to perform their tasks at the best of their ability.

## Best Practices

**Goal: Continue to serve the public as effectively and efficiently as possible.**

Objective	Tactics	Action Team Assignment	Initial Time Frame
11.1 Continue to improve the efficiency and effectiveness of the Park District.	Maintain a minimum 120-day reserve level (33%).	Administration	Ongoing

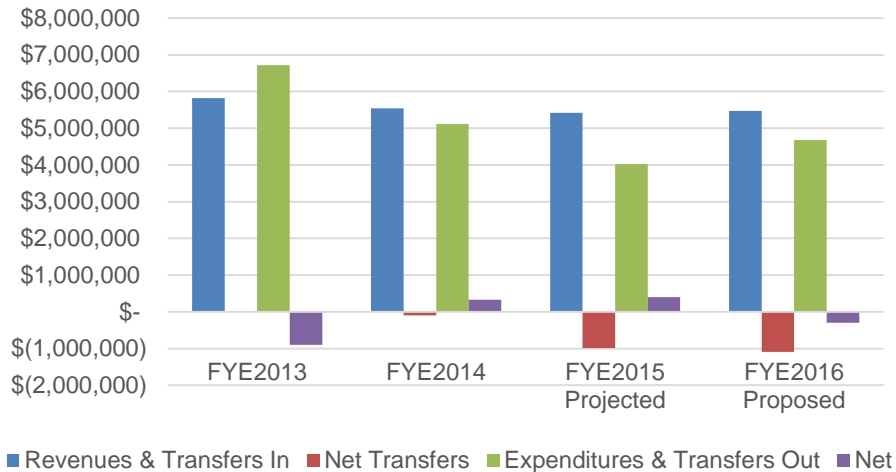
Transfers to Other Funds



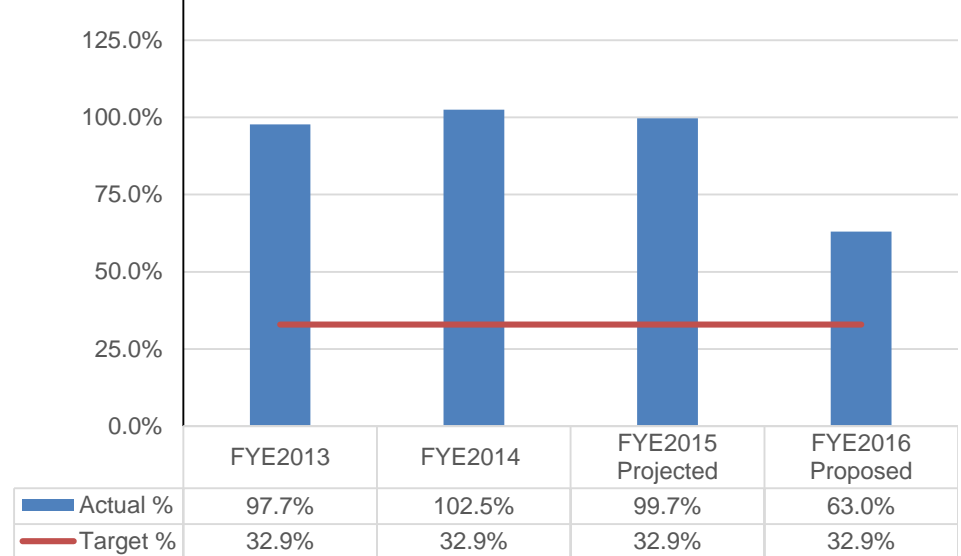
Transfers from the General Fund are made periodically to other funds as a means to pay for capital expenditures in other funds, deficits in other funds if applicable, and in the past year to cover a payment from the IMRF fund for a portion of the unfunded liability. Please refer to Fund 06-IMRF for more information on this transaction. For FY16, the Board approved the transfer from the General Fund to commit a total of \$800,000 for capital project funds; specifically \$100,000 for trails and pathways \$700,000 for future park development. Those funds have been committed by board action and a resolution on file to denote approval. Any change from those allocations would require additional board action. There were no transfers from the General Fund made during FYE2013. The only recurring transfer is for land acquisition as it has been and continues to be a board priority.

## BUDGET BY FUND – GENERAL FUND

Revenue, Transfer & Expenditure Analysis



Fund Balance as a % of Expenditures



Revenues (including transfers from other funds of \$137,600) are budgeted at \$5,612,302, an increase from prior year projected of \$66,906 or (1.21%) from last year. The District saw a 1.4% increase in property tax revenues, with remaining revenues holding steady. No grant revenue is projected for fiscal year 2015-16 for this fund.

Expenditures are budgeted at \$5,092,096, which represents an increase of \$461,254 from prior year actual, or 8.8%. The increase is comprised of approximately \$90,700 increase in personnel related to merit increases, annual affect for the change in staff from regular part-time (RPT) to full-time 2 (FT2) which resulted in additional costs for health insurance, pay and benefits. FYE2016 includes additional costs for a new accounting software system, increase in architect and engineering fees were to devote to Spalding, Heritage, Human Kinetics, trails, and various projects on the capital list. The District has prepared the budget as though fully staffed for full-time positions, and all projects slated or planned for will be completed in the next fiscal year.

Part-time and seasonal personnel is budgeted based on historical averages which varied from prior year budget processes in which part-time staffing factored in at 100% without any closures/vacancies. Employee benefits, contractual services, and commodities and supplies budgets are based on various factors – projected rates and services (health insurance, utilities, fuel, attorney fees), program growth, new facilities (marketing costs, repairs, maintenance supplies, chemicals), staff and board 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 maintained the targeted reserve balance of 120 days operating expenditures and is projected to have a reserve balance well above the target for the next fiscal year.

**GENERAL FUND**  
**BUDGET SUMMARY BY DEPARTMENT**

	<u>ADMINISTRATION</u>	<u>MARKETING &amp; COMMUNICATIONS</u>	<u>OPERATIONS</u>	<u>FACILITIES</u>
	<u>01</u>	<u>10</u>	<u>20</u>	<u>30</u>
<b>R</b>				
PROPERTY TAX REVENUE	\$ 5,326,140	\$ -	\$ -	\$ -
R02_CHARGE FOR SERVICE REVENUE	\$ 2,000	\$ -	\$ 121,362	\$ -
R06_CAPITAL GRANTS	\$ -	\$ -	\$ -	\$ -
R08_INTEREST INCOME	\$ 7,500	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ 10,000	\$ -	\$ 3,000	\$ -
R99_TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ 137,600	\$ -
<b>R Total</b>	<b>\$ 5,345,640</b>	<b>\$ -</b>	<b>\$ 261,962</b>	<b>\$ -</b>
<b>E</b>				
E01_SALARIES AND WAGES	\$ 759,657	\$ 38,130	\$ 1,476,592	\$ -
E02_FRINGE BENEFITS	\$ 342,941	\$ -	\$ -	\$ -
E03_CONTRACTUAL	\$ 333,237	\$ 48,069	\$ 323,330	\$ 9,070
E04_COMMODITIES/SUPPLIES	\$ 48,060	\$ 21,792	\$ 460,958	\$ 1,600
E05_UTILITIES	\$ 44,500	\$ -	\$ 98,980	\$ 1,276
E06_ROUTINE/PER. MAINTENANCE	\$ 7,000	\$ -	\$ 253,000	\$ -
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
T01_TRANSFERS TO OTHER FUNDS	\$ 1,228,600	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 2,763,995</b>	<b>\$ 107,991</b>	<b>\$ 2,612,860</b>	<b>\$ 11,946</b>



**GENERAL FUND**  
**BUDGET SUMMARY BY DEPARTMENT**

	<u>PLANNING &amp; DEVELOPMENT</u>	<u>OTHER PROGRAMS</u>	<u>Grand Total</u>	<u>% of Total</u>
	<u>35</u>	<u>60</u>		
<b>R</b>				
PROPERTY TAX REVENUE	\$ -	\$ -	\$ 5,326,140	94.9%
R02_CHARGE FOR SERVICE REVENUE	\$ -	\$ 4,700	\$ 128,062	2.3%
R06_CAPITAL GRANTS	\$ -	\$ -	\$ -	0.0%
R08_INTEREST INCOME	\$ -	\$ -	\$ 7,500	0.1%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ 13,000	0.2%
R99_TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ 137,600	2.5%
<b>R Total</b>	<b>\$ -</b>	<b>\$ 4,700</b>	<b>\$ 5,612,302</b>	<b>100.0%</b>
<b>E</b>				
E01_SALARIES AND WAGES	\$ 158,606	\$ -	\$ 2,432,985	41.2%
E02_FRINGE BENEFITS	\$ -	\$ -	\$ 342,941	5.8%
E03_CONTRACTUAL	\$ 239,300	\$ 960	\$ 953,966	16.2%
E04_COMMODITIES/SUPPLIES	\$ 7,900	\$ 300	\$ 540,610	9.2%
E05_UTILITIES	\$ -	\$ 2,900	\$ 147,656	2.5%
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ 260,000	4.4%
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.0%
T01_TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 1,228,600	20.8%
<b>E Total</b>	<b>\$ 405,806</b>	<b>\$ 4,160</b>	<b>\$ 5,906,758</b>	<b>100.0%</b>

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: GENERAL

ACCOUNT NUMBER DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
<b>BEGINNING BALANCE</b>						4,015,588
<b>REVENUES</b>						
41010 PROPERTY TAXES	5,256,403	5,372,742	5,261,513	5,252,346	5,252,346	5,326,140
43030 INTEREST	18,585	7,035	10,000	11,246	11,300	7,500
44100 RENTAL INCOME	50	0	1,200	1,455	1,455	0
46150 SPECIAL RECEIPTS	10,924	28,172	29,000	18,831	19,095	13,000
46160 OTHER REIMBURSEMENTS	0	0	0	0	0	0
46500 TRANSFER IN	0	0	137,100	128,990	130,000	137,600
47200 GRANT PROCEEDS	400,000	0	0	0	0	0
49115 PROGRAM FEES	132,922	135,041	131,560	131,084	131,200	128,062
<b>EXPENSES</b>						
53132 DENTAL INSURANCE	11,954	12,085	11,700	13,167	13,200	13,709
53133 MEDICAL HEALTH INSURANCE	254,549	284,436	321,577	260,724	265,851	321,112
53134 LIFE INSURANCE	4,780	6,029	5,193	5,674	5,700	6,600
53137 EMPLOYEE ASSISTANCE PROGRAM	1,136	1,248	1,200	1,459	1,459	1,520
54201 POSTAGE AND MAILING	25,629	26,675	5,850	4,959	5,438	5,450
54202 PRINTING AND DUPLICATING	49,282	49,300	11,625	3,506	3,574	16,875
54204 STAFF MEETINGS	1,756	2,096	2,275	2,873	3,074	3,670
54205 LEGAL PUBLICATIONS/NOTICES	5,323	15,489	9,700	8,406	8,427	9,800
54206 ADVERTISING/PUBLICITY	10,381	13,689	21,450	18,818	19,263	22,350
54207 STAFF TRAINING	6,284	4,659	17,940	8,080	8,701	18,650
54208 MEMBERSHIPS,DUES,FEES	13,083	14,174	17,099	15,075	15,897	17,649
54209 CONFERENCE AND TRAVEL	12,081	16,994	23,640	20,210	21,987	26,410
54210 BOARD EXPENSE	5,633	17,147	19,300	13,503	15,000	14,900
54212 ATTORNEY FEES	54,904	83,272	60,000	89,117	97,000	78,000
54214 ARCHITECT, ENGINEERING FEES	36,937	58,502	125,000	74,413	80,365	125,000
54215 PROFESSIONAL FEES	27,994	58,142	156,450	85,240	88,309	140,100
54234 LANDFILL FEES	18,096	22,698	26,800	30,750	31,337	30,150
54236 AUTO ALLOWANCE	231	117	500	269	281	500
54240 OFFICE EQUIPMENT REPAIRS	95	40	1,000	762	831	1,000
54241 VEHICLE REPAIR	7,445	2,774	12,150	13,453	13,628	13,400
54242 EQUIPMENT REPAIR	4,692	5,936	7,250	2,620	2,809	8,650
54245 BUILDING REPAIR	8,662	22,021	13,350	21,959	23,702	17,750
54250 EQUIPMENT RENTAL	5,838	7,886	20,170	12,389	12,964	16,980
54253 PEST CONTROL	705	1,245	1,164	776	801	1,160
54254 SERVICE CONTRACTS	27,229	31,383	39,350	33,631	36,600	43,332

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

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FUND: GENERAL

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
EXPENSES							
54255	LICENSE AND FEES	10,634	9,147	16,254	12,057	13,468	20,315
54260	SERVICE CONTRACTS-FACILITIES	3,768	7,295	9,084	5,908	6,444	7,925
54261	SERVICE CONTRACTS-GROUNDS	32,450	32,502	61,100	42,891	43,448	55,850
54262	OTHER SERVICE CONTRACTS	608	0	26,700	16,023	17,480	0
54263	CONTRACTUAL MOWING	120,515	122,072	127,000	118,551	120,998	111,000
54264	CELL PHONE EXPENSE	679	6,147	7,208	5,722	5,811	6,500
54265	SUBSCRIPTIONS	453	342	970	611	658	820
54270	PERSONNEL COSTS	13,134	13,959	17,574	12,001	12,500	17,600
54271	PETTY CASH	50	40	0	0	0	0
54275	HEALTH AND WELLNESS	3,044	3,481	8,650	3,671	3,700	8,650
54280	OTHER CONTRACTUAL SERVICES	495	11,110	38,380	6,830	7,282	97,430
54281	CONTRACTUAL PERSONNEL	0	750	200	0	0	200
54282	INTERN STIPEND	325	570	3,200	3,550	3,600	5,700
54285	CONTRACTUAL ENTERTAINMENT	550	0	1,000	350	381	500
54291	PARK AND RECREATION EXCELLENCE	1,761	2,057	4,500	1,015	1,107	6,000
55301	OFFICE SUPPLIES	12,516	19,389	29,677	27,872	29,235	19,487
55302	ENVELOPES AND STATIONARY	203	682	2,000	904	986	1,500
55303	DUPLICATING SUPPLIES	2,278	2,162	2,500	2,326	2,350	2,500
55304	CHECKS AND BANK SUPPLIES	926	249	1,600	1,791	1,953	2,060
55305	PHOTOGRAPHIC SUPPLIES	954	132	110	167	172	410
55307	BOOKS AND MANUSCRIPTS	451	1,514	2,350	1,734	1,890	2,975
55308	FIRST AID/MEDICAL SUPPLIES	4,773	5,186	6,000	2,463	4,500	8,000
55309	SAFETY SUPPLIES	8,995	5,516	6,000	6,279	6,300	3,820
55315	STAFF UNIFORMS	13,041	15,410	12,800	8,091	8,826	23,035
55316	PARTICIPANT UNIFORMS	1,030	1,336	3,000	915	998	3,000
55320	BUILDING MAINTENANCE SUPPLIES	23,820	31,697	32,850	28,399	30,241	39,600
55321	LANDSCAPE SUPPLIES	39,372	24,746	45,300	26,363	28,313	37,800
55322	CLEANING/JANITORIAL SUPPLIES	3,555	4,404	5,600	4,116	4,418	5,600
55323	PLAYGROUND MAINTNANCE SUPPLIES	5,621	4,767	8,000	6,755	6,800	8,000
55324	PRESCRIBED BURN SUPPLIES	0	0	4,945	4,244	4,630	2,000
55325	EQUIPMENT AND TOOLS	8,620	15,900	26,600	22,011	23,816	25,700
55326	SHOP EQUIPMENT AND SUPPLIES	3,918	10,285	7,000	7,486	7,564	7,000
55327	VEHICLE/EQUIPMENT REPAIR PARTS	39,386	42,057	40,400	47,542	48,000	41,900
55328	AMENITY MAINTENANCE SUPPLIES	12,267	5,593	6,000	8,161	8,903	9,000
55329	OFFICE EQUIPMENT VALUE <\$10000	0	0	15,000	7,921	8,422	25,000
55330	GAS,FUEL,GREASE AND OIL	72,857	67,280	86,000	65,629	68,008	87,500
55331	CHEMICALS	25,065	18,444	45,190	15,752	16,387	46,000
55332	PAINTS	1,408	516	2,950	598	633	2,300

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: GENERAL

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
EXPENSES							
55333	PLANT MATERIALS	105,144	98,211	117,050	113,197	117,147	122,293
55348	FLOWERS AND CARDS	484	375	800	1,114	1,158	500
55349	PLAQUES, AWARDS AND PRIZES	1,580	2,555	6,449	3,987	4,335	6,030
55350	RECREATION/PROGRAM SUPPLIES	1,897	3,603	9,300	8,402	9,340	4,200
55354	FOOD SUPPLIES	1,585	2,547	3,290	1,077	1,133	3,400
56230	SANITARY FEES AND CHARGES	2,798	2,695	16,600	12,040	13,033	17,600
56231	GAS AND ELECTRICITY	43,530	37,439	49,600	35,810	37,569	44,600
56232	WATER	41,177	39,385	43,050	35,307	36,138	62,600
56233	TELECOMM EXPENSE	24,116	18,418	22,944	20,075	20,156	22,856
58001	PERIODIC MAINTENANCE	0	0	150,969	94,631	102,591	147,000
58002	ROUTINE MAINTENANCE	0	0	124,900	85,189	87,058	113,000
59409	TRANSFERS	0	100,000	1,118,000	1,118,000	1,118,000	1,228,600
59412	PROPERTY/SALES TAX	2,734	2,162	400	286	312	2,200
59414	CREDIT CARD CHARGES	10,488	2,191	1,500	624	632	1,500
61501	OFFICE EQUIPMENT >\$10,000	28,774	38,947	0	540	589	0
61504	VEHICLES / EQUIPMENT	4,500	11,052	0	0	0	0
61508	PARK CONSTRUCTION/IMPROVEMENTS	3,353,100	932,749	194,400	88,580	103,116	0
61515	REPAIR PROJECTS, EQUIPMENT	4,876	537,080	0	0	0	0
61520	LAND ACQUISITION/DEVELOPMENT	0	0	0	0	0	0
70001	EXECUTIVE DIRECTOR	120,494	143,428	115,856	110,114	123,000	125,900
70101	DEPARTMENT HEAD	168,635	249,420	319,865	317,226	322,956	307,550
70301	OFFICE STAFF/SUPPORT	291,114	340,048	245,158	255,382	260,531	254,080
70302	OFFICE STAFF/SUPPORT OT	0	0	0	0	0	0
70501	MANAGERS/SUPERVISORS	449,093	414,983	397,433	378,612	386,280	402,411
70601	OPERATIONS STAFF	653,904	634,057	702,633	664,673	668,800	719,211
70602	OPERATIONS STAFF OT	0	0	0	0	0	0
70901	BUILDING SERVICE WORKER	26,472	24,684	28,631	27,221	27,800	28,933
70902	BUILDING SERVICE WORKER OT	0	0	0	0	0	0
71001	PROGRAM/FACILITY DIR	1,193	7,982	41,770	41,239	42,500	45,524
80303	PT OFFICE STAFF/SUPPORT	47,489	38,070	85,492	66,547	68,600	104,392
80903	PT BUILDING SERVICE WORKER	507	1,526	1,800	272	296	1,848
81503	PT GENERAL STAFF	0	375	0	0	0	0
82703	PT SEASONAL STAFF	237,243	249,288	291,593	206,484	216,793	382,911
82704	PT SEASONAL	0	0	0	0	0	0
83003	ALLOWANCES/REIMBURSEMENTS	33,405	36,718	46,845	44,347	49,980	60,225
TOTAL ALL FUND REVENUES & BEG. BALANCE		5,818,884	5,542,990	5,570,373	5,543,952	5,545,396	9,627,890
TOTAL ALL FUND EXPENSES		6,720,553	5,214,762	5,781,753	4,999,508	5,146,263	5,906,758
ALL FUND SURPLUS (DEFICIT)		(901,669)	328,228	(211,380)	544,444	399,133	3,721,132

# FINANCIAL SUMMARIES – RECREATION FUND

## PRINCIPAL RESPONSIBILITIES

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

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

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

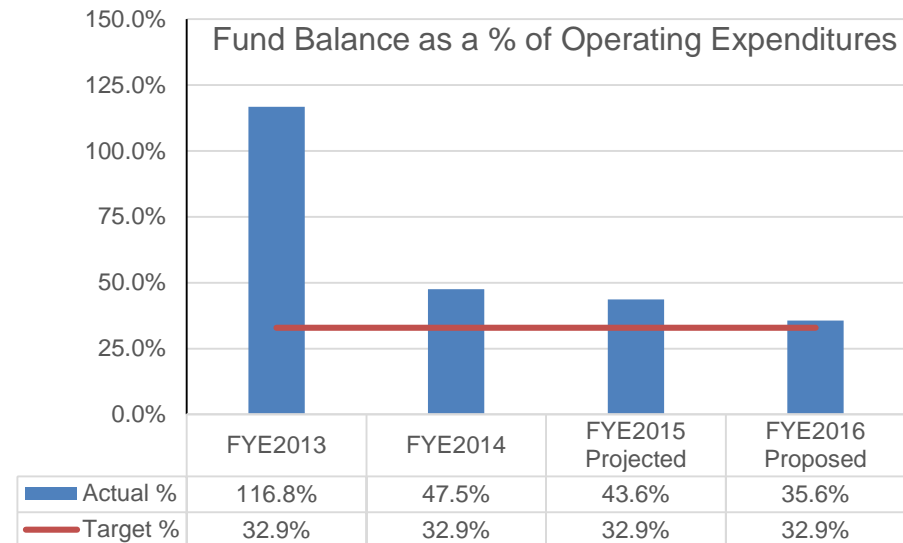
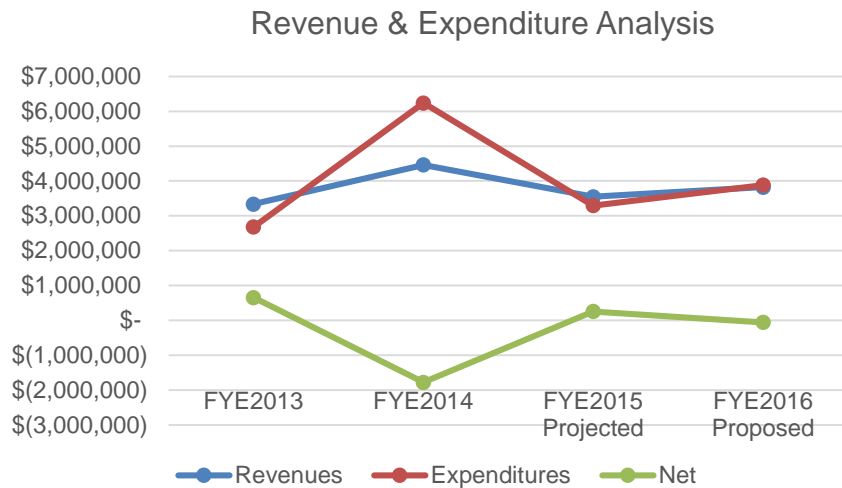
**RECREATION CENTERS/BALL FIELDS** – This division accounts for programs and activities at the Hays Center, Douglass Community Center, Douglass Annex, Douglass Library, Leonhard Recreation Center, Kaufmann Lake, Tennis Center and recreation activities at Springer Center; and accounts for expenditures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



## PERFORMANCE INDICATORS

Operating Expenditures per Capita	\$ 29.45	\$ 29.18	\$ 33.72	\$ 40.32
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**RECREATION FUND**  
**BUDGET SUMMARY BY DEPARTMENT**

	<u>ADMINISTRATION</u>	<u>FACILITIES</u>	<u>SPORTS</u>	<u>AFTERSCHOOL/D</u>	<u>OTHER</u>
	<u>01</u>	<u>30</u>	<u>PROGRAMS</u>	<u>AYCAMP</u>	<u>PROGRAMS</u>
			<u>40</u>	<u>50</u>	<u>60</u>
<b>R</b>					
PROPERTY TAX REVENUE	\$ 1,940,620	\$ -	\$ -	\$ -	\$ -
R02_CHARGE FOR SERVICE REVENUE	\$ -	\$ 168,395	\$ 571,838	\$ 430,952	\$ 94,778
R03_CONTRIBUTIONS/SPONSORSHIP	\$ -	\$ -	\$ -	\$ -	\$ -
R04_MERCHANDISE/CONCESSION RE	\$ -	\$ -	\$ 4,150	\$ -	\$ 900
R07_OPERATING GRANTS	\$ -	\$ -	\$ -	\$ 18,500	\$ -
R08_INTEREST INCOME	\$ 5,500	\$ -	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ -	\$ 120,067	\$ 3,625	\$ -	\$ -
<b>R Total</b>	<b>\$ 1,946,120</b>	<b>\$ 288,462</b>	<b>\$ 579,613</b>	<b>\$ 449,452</b>	<b>\$ 95,678</b>
<b>E</b>					
E01_SALARIES AND WAGES	\$ 299,532	\$ 407,675	\$ 373,402	\$ 410,212	\$ 78,187
E02_FRINGE BENEFITS	\$ 159,726	\$ -	\$ -	\$ -	\$ -
E03_CONTRACTUAL	\$ 114,875	\$ 100,121	\$ 44,063	\$ 32,330	\$ 53,866
E04_COMMODITIES/SUPPLIES	\$ 8,680	\$ 122,523	\$ 73,093	\$ 24,140	\$ 23,440
E05_UTILITIES	\$ -	\$ 203,118	\$ 43,766	\$ -	\$ -
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ 10,000	\$ -	\$ -	\$ -
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
T01_TRANSFERS TO OTHER FUNDS	\$ 517,000	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 1,099,813</b>	<b>\$ 843,437</b>	<b>\$ 534,324</b>	<b>\$ 466,682</b>	<b>\$ 155,493</b>

**RECREATION FUND**  
**BUDGET SUMMARY BY DEPARTMENT**

	<u>TEEN</u>	<u>SPECIAL</u>	<u>CONCESSIONS</u>	<u>POOLS AND</u>		
	<u>65</u>	<u>EVENTS</u>	<u>69</u>	<u>AQUATICS</u>	<u>Grand Total</u>	<u>% of Total</u>
		<u>68</u>		<u>70</u>		
<b>R</b>						
PROPERTY TAX REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 1,940,620	50.7%
R02_CHARGE FOR SERVICE REVENUE	\$ 7,755	\$ -	\$ -	\$ 350,637	\$ 1,624,355	42.5%
R03_CONTRIBUTIONS/SPONSORSHIP	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	0.0%
R04_MERCHANDISE/CONCESSION RE	\$ -	\$ -	\$ 105,927	\$ -	\$ 110,977	2.9%
R07_OPERATING GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 18,500	0.5%
R08_INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ 5,500	0.1%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ 123,692	3.2%
<b>R Total</b>	<b>\$ 7,755</b>	<b>\$ 1,500</b>	<b>\$ 105,927</b>	<b>\$ 350,637</b>	<b>\$ 3,825,144</b>	<b>100.0%</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$ 4,869	\$ 4,471	\$ 39,511	\$ 305,826	\$ 1,923,685	49.6%
E02_FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ 159,726	4.1%
E03_CONTRACTUAL	\$ 250	\$ 2,560	\$ 11,195	\$ 42,497	\$ 401,757	10.4%
E04_COMMODITIES/SUPPLIES	\$ 495	\$ 5,192	\$ 50,127	\$ 57,672	\$ 365,362	9.4%
E05_UTILITIES	\$ -	\$ -	\$ 1,474	\$ 126,900	\$ 375,258	9.7%
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ -	\$ 128,159	\$ 138,159	3.6%
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
T01_TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 517,000	13.3%
<b>E Total</b>	<b>\$ 5,614</b>	<b>\$ 12,223</b>	<b>\$ 102,307</b>	<b>\$ 661,054</b>	<b>\$ 3,880,947</b>	<b>100.0%</b>

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: RECREATION

ACCOUNT NUMBER DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
<b>BEGINNING BALANCE</b>						1,436,413
<b>REVENUES</b>						
41010 PROPERTY TAXES	1,608,392	1,782,508	1,811,981	1,808,553	1,808,555	1,940,620
42100 SEASON TICKET SALES	173,471	129,113	115,115	114,324	114,500	118,701
42105 DAILY ADMISSION SALES	269,551	176,847	161,182	161,565	161,565	171,142
43030 INTEREST	12,802	3,943	3,000	6,125	6,130	5,500
44100 RENTAL INCOME	95,434	97,147	134,629	150,554	151,922	138,829
46150 SPECIAL RECEIPTS	9,467	10,408	36,981	46,119	46,192	123,692
46160 OTHER REIMBURSEMENTS	11,991	4,110	19,431	2,642	2,641	625
47100 SPONSORSHIPS	750	3,450	2,500	0	0	1,500
47200 GRANT PROCEEDS	1,000	1,251,000	1,000	26,235	26,235	18,500
48100 CONCESSION REVENUE	142,234	103,496	96,431	96,965	96,965	105,927
48105 MERCHANDISE FOR RESALE	6,895	4,811	2,953	4,038	4,050	4,150
48110 BALL MACHINE USAGE	767	500	657	574	580	600
48111 RANDOM COURT TIME	89,836	86,957	80,259	99,409	99,410	87,704
48112 PRIVATE LESSONS	30,418	45,387	28,200	32,050	32,100	31,125
48115 RACQUET STRINGING	470	276	221	858	1,000	250
48120 VENDING MACHINE SALES	0	0	0	0	0	0
48171 CONCESSIONS	0	0	0	0	0	0
48239 MERCHANDISE FOR RESALE	0	1,071	650	150	150	900
49115 PROGRAM INCOME	901,858	890,105	1,100,748	988,256	1,013,939	1,038,190
49116 VENDOR PORTION OF INCOME	(34,562)	(51,488)	(73,073)	(47,591)	(56,519)	(57,711)
49165 NON RESIDENT FEES	0	0	0	0	0	0
49175 SPECIAL EVENTS	1,361	1,303	250	820	865	2,615
49260 MEMBERSHIP FEES	13,217	17,018	81,285	70,069	70,795	92,285
49310 CASH OVER/SHORT	0	0	0	0	0	0
<b>EXPENSES</b>						
53132 DENTAL INSURANCE	4,174	4,568	5,520	5,489	5,500	5,520
53133 MEDICAL HEALTH INSURANCE	96,450	110,949	151,211	95,990	105,000	151,186
53134 LIFE INSURANCE	1,498	1,727	2,009	2,341	2,350	2,400
53137 EMPLOYEE ASSISTANCE PROGRAM	568	587	580	580	580	620
54201 POSTAGE AND MAILING	3,689	3,876	23,179	18,381	18,432	21,563
54202 PRINTING AND DUPLICATING	1,315	1,229	32,321	29,160	29,548	32,134
54204 STAFF MEETINGS	998	894	1,278	394	332	1,228
54205 LEGAL PUBLICATIONS/NOTICES	213	215	200	279	305	300
54206 ADVERTISING/PUBLICITY	2,096	1,060	7,104	1,537	1,235	8,247



CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: RECREATION

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
54207	STAFF TRAINING	14,067	12,122	14,825	15,032	15,175	12,995
54208	MEMBERSHIPS, DUES, FEES	11,002	7,965	4,442	4,357	4,081	4,480
54209	CONFERENCE AND TRAVEL	5,840	7,873	8,450	9,251	9,792	11,500
54215	PROFESSIONAL FEES	1,419	3,982	32,575	2,701	3,000	14,500
54234	LANDFILL FEES	6,897	7,915	8,924	4,064	4,098	6,050
54236	AUTO ALLOWANCE	944	549	2,100	457	452	1,365
54240	OFFICE EQUIPMENT REPAIRS	0	0	350	0	0	350
54241	VEHICLE REPAIR	151	0	1,000	0	0	1,000
54242	EQUIPMENT REPAIR	1,239	3,178	4,875	216	214	10,125
54245	BUILDING REPAIR	13,939	18,956	32,050	32,743	33,726	28,190
54250	EQUIPMENT RENTAL	13,011	8,680	15,980	9,984	10,188	11,327
54251	RENTAL FACILITIES	6,810	4,138	6,265	4,981	4,981	5,125
54253	PEST CONTROL	3,330	3,485	5,342	3,730	3,694	4,050
54254	SERVICE CONTRACTS	1,164	1,608	4,059	4,581	5,412	13,416
54255	LICENSE AND FEES	130	770	1,665	295	259	1,465
54260	SERVICE CONTRACTS-FACILITIES	57,060	56,377	65,366	57,458	57,864	65,108
54261	SERVICE CONTRACTS-GROUNDS	1,496	3,948	6,500	4,835	5,274	8,000
54264	CELL PHONE EXPENSE	738	1,233	1,410	1,089	1,099	1,261
54265	SUBSCRIPTIONS	542	320	847	197	197	810
54270	PERSONNEL COSTS	0	0	500	0	0	0
54271	PETTY CASH	0	100	0	50	54	0
54280	OTHER CONTRACTUAL SERVICES	3,840	14,425	15,801	4,213	4,236	6,448
54281	CONTRACTUAL PERSONNEL	6,171	27,868	12,200	7,400	7,944	9,500
54282	INTERN STIPEND	3,125	675	5,400	5,000	5,500	13,200
54285	CONTRACTUAL ENTERTAINMENT	0	0	950	1,195	1,204	750
54289	PROGRAM REGISTRATION FEES	0	0	0	0	0	0
54299	FIELD/SPECIAL TRIPS	60,263	43,118	94,881	84,491	85,045	71,106
55301	OFFICE SUPPLIES	6,291	7,933	10,380	6,251	6,378	6,095
55302	ENVELOPES AND STATIONARY	101	0	200	200	200	200
55303	DUPLICATING SUPPLIES	751	1,035	2,415	1,856	1,867	2,215
55305	PHOTOGRAPHIC SUPPLIES	331	0	0	0	0	0
55307	BOOKS AND MANUSCRIPTS	168	170	1,337	933	796	2,216
55308	FIRST AID/MEDICAL SUPPLIES	446	1,134	1,832	1,906	1,905	2,000
55315	STAFF UNIFORMS	4,680	3,483	9,026	7,372	7,477	7,567
55316	PARTICIPANT UNIFORMS	27,298	21,894	25,208	21,364	21,421	23,076
55320	BUILDING MAINTENANCE SUPPLIES	42,273	59,274	51,765	46,094	48,225	54,450
55321	LANDSCAPE SUPPLIES	21,245	24,468	22,960	15,834	15,900	20,000
55322	CLEANING/JANITORIAL SUPPLIES	9,626	9,575	16,710	14,241	14,543	14,890

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: RECREATION

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
55325	EQUIPMENT AND TOOLS	810	801	2,800	2,272	2,300	7,800
55327	VEHICLE/EQUIPMENT REPAIR PARTS	6,359	2,732	7,500	903	1,806	5,310
55330	FUEL PURCHASES	7,812	10,691	15,000	9,940	9,960	11,820
55331	CHEMICALS	31,285	21,800	25,000	19,068	19,105	27,500
55332	PAINTS	59	86	200	195	213	200
55333	PLANT MATERIALS	1,339	4,487	8,000	3,270	7,500	8,000
55348	FLOWERS AND CARDS	380	37	150	13	13	135
55349	PLAQUES, AWARDS AND PRIZES	10,098	11,513	14,541	10,391	10,596	14,810
55350	RECREATION/PROGRAM SUPPLIES	49,624	40,846	85,754	69,144	70,270	84,579
55354	FOOD SUPPLIES	11,100	11,247	23,781	15,644	15,481	22,259
55360	MERCHANDISE FOR RESALE	59,417	50,388	50,096	55,231	55,720	50,240
56230	SANITARY FEES AND CHARGES	6,200	10,052	23,060	11,387	11,832	19,473
56231	GAS AND ELECTRICITY	240,454	196,928	264,588	204,549	213,947	231,768
56232	WATER	96,294	72,893	101,350	57,088	63,235	90,165
56233	TELECOMM EXPENSE	25,721	34,859	34,772	33,225	33,888	33,852
58001	PERIODIC MAINTENANCE	0	0	165,000	36,601	37,345	128,159
58002	ROUTINE MAINTENANCE	0	0	0	0	0	10,000
59409	TRANSFERS	0	0	191,500	184,598	184,598	517,000
59412	PROPERTY/SALES TAX	11,689	8,276	8,501	8,227	8,258	9,889
59414	CREDIT CARD CHARGES	12,595	21,230	23,590	26,449	26,784	26,275
61508	FACILITY IMPROVEMENTS	294,573	3,834,575	313,608	313,608	313,608	0
61515	REPAIR PROJECTS, EQUIPMENT	0	0	0	0	0	0
70101	DEPARTMENT HEAD	41,548	48,032	62,796	63,887	65,147	70,165
70301	OFFICE STAFF/SUPPORT	33,972	37,600	82,877	79,262	80,878	119,908
70302	OFFICE STAFF SUPPORT OT	0	0	0	0	0	0
70501	MANAGERS/SUPERVISORS	107,715	152,710	156,722	173,266	177,970	214,431
70601	OPERATIONS STAFF	56,412	40,945	67,338	27,347	28,067	33,284
70602	OPERATIONS STAFF OT	0	0	0	0	0	0
70901	Custodial	39,074	39,320	39,431	38,070	38,809	38,980
71001	PROGRAM/FACILITY DIR	218,311	222,458	304,590	236,319	241,132	239,835
80303	PT OFFICE STAFF/SUPPORT	79,604	80,365	123,805	128,375	130,111	142,746
80903	PT CUSTODIAL	7,737	7,677	34,417	19,820	20,524	35,446
81003	PT Program Director	74,665	84,350	72,164	71,642	73,686	67,812
81103	PT SPORTS OFFICIAL	88,670	88,562	78,826	78,988	80,927	85,349
81303	PT Asst Director	64,075	36,537	86,496	78,846	81,458	92,835
81403	PT INSTRUCTOR	157,861	158,079	176,509	151,124	152,509	163,734
81503	PT GENERAL STAFF	62,400	100,520	106,321	81,929	83,859	103,025
81603	PT SCOREKEEPERS	14,767	12,574	4,196	578	587	976

CHAMPAIGN PARK DISTRICT  
 CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: RECREATION

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
81703	PT DAY CAMP STAFF/LIFE GUARD	260,597	270,371	374,882	375,738	382,097	405,578
81803	PT Site Supervisor	16,680	12,614	21,850	17,629	17,852	31,634
81903	PT BUILDING/PARK OPENERS	2,135	2,714	4,927	2,929	2,972	5,175
82703	PT SEASONAL STAFF	35,875	40,597	43,721	42,408	43,261	56,213
83003	ALLOWANCES/REIMBURSEMENTS	16,030	15,797	16,159	12,056	12,380	16,559
TOTAL ALL FUND REVENUES & BEG. BALANCE		3,335,352	4,557,962	3,604,400	3,561,715	3,581,075	5,261,557
TOTAL ALL FUND EXPENSES		2,681,326	6,268,619	3,928,810	3,270,538	3,346,168	3,880,947
ALL FUND SURPLUS (DEFICIT)		654,026	(1,710,657)	(324,410)	291,177	234,907	1,380,610

## BUDGET BY FUND – MUSEUM FUND

### PRINCIPAL RESPONSIBILITIES

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

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

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

**CULTURAL ARTS** – 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, Music Festival, summer concerts and artistic-themed summer day camps and preschool classes.

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

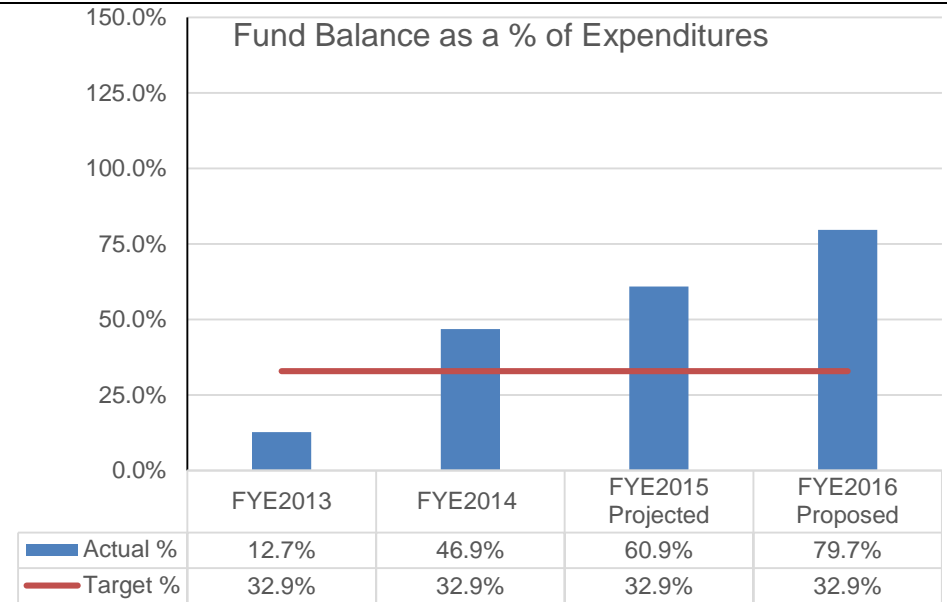
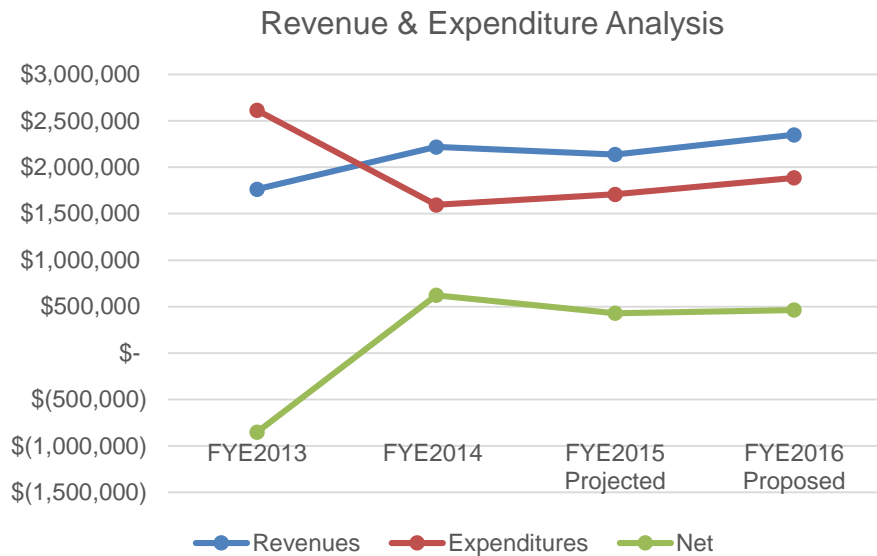
### 2015-16 GOALS

#### Recreation

**Goal: Deliver innovative and customer-focused programming.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
9.5 Develop and implement customer focused programs and services at the Virginia Theatre.	Upgrade the ticket software program for the Virginia Theatre.	Recreation Team Finance Team Executive Team Technology Team	Near Term	Completed Fall-2013	03- Museum	30 – Cultural Arts	030 Virginia Theatre
	Develop programs and events at a standard to match the level of renovations to the theatre.	Recreation Team	Near Term		03- Museum	30 – Cultural Arts	030 Virginia Theatre

## BUDGET BY FUND – MUSEUM FUND



Property tax revenues are up over the prior year as this fund is not subject to tax caps, as is the general fund and special recreation funds. Grant proceeds decreased for fiscal year 15-16 as no application was submitted for the Illinois Arts Council grant due to the uncertainties at the State. The grant proceeds received in FYE2015 for this past grant year were \$8,300. Vendor portion of income related to the Virginia Theatre is projected at ~5% increase over prior year. Overall revenues for 15-16 are approximately 10% higher due to season tickets at the Virginia Theatre, increase in program fees for youth theatre events, and property tax increase for this past year.

Budgeted operating expenditures compared to the prior year are expected to increase 10.4% or \$178,487. The increase is partially due to the normal consumer price index adjustment which was 1.5% in the prior year, combined with increased personnel costs associated with the change in the definition of full-time and costs of a full-year for health insurance for those staff. Additional expenditures due to projected new program revenues generated by Youth Theatre program as well as the ongoing “season” brochure for the Virginia Theatre. Additional costs were budgeted for staff training, which is up 300% in this fund as more staff selected to attend various conferences and off-site staff development to enhance their skill set.

### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 13.76	\$ 18.05	\$ 20.48	\$ 22.62

The increase in operating expenditures per capita is due to reallocating expenditures directly attributable to cultural arts programs out of the general fund such as marketing, as well as operations staff time working to maintain the facilities for programming. In addition, as we move to more of a program budget, routine repairs and maintenance, as well as periodic maintenance for specific recreation programs have been charged to this fund, whereas in the past it always came out of the general fund administration account. This is a more accurate depiction of the actual resources utilized for cultural arts programming.

**MUSEUM FUND**  
**BUDGET SUMMARY BY DEPARTMENT**

	<u>ADMINISTRATION</u>	<u>CULTURAL</u>	<u>FACILITIES</u>	<u>AFTERSCHOOL/ DAYCAMP</u>	<u>OTHER</u>
	<u>01</u>	<u>ARTS</u>	<u>30</u>	<u>PROGRAMS</u>	<u>PROGRAMS</u>
	<u>01</u>	<u>15</u>	<u>30</u>	<u>50</u>	<u>60</u>
<b>R</b>					
PROPERTY TAX REVENUE	\$ 1,312,080	\$ -	\$ -	\$ -	\$ -
R02_CHARGE FOR SERVICE REVENUE	\$ -	\$ 462,852	\$ 32,894	\$ 73,179	\$ 56,882
R03_CONTRIBUTIONS/SPONSORSHIP	\$ -	\$ 28,325	\$ 100	\$ -	\$ -
R04_MERCHANDISE/CONCESSION RE	\$ -	\$ 16,000	\$ 200	\$ -	\$ -
R08_INTEREST INCOME	\$ 2,100	\$ -	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ -	\$ 16,564	\$ 2,000	\$ -	\$ -
<b>R Total</b>	<b>\$ 1,314,180</b>	<b>\$ 523,741</b>	<b>\$ 35,194</b>	<b>\$ 73,179</b>	<b>\$ 56,882</b>
<b>E</b>					
E01_SALARIES AND WAGES	\$ 117,061	\$ 203,464	\$ 350,311	\$ 47,259	\$ 23,235
E02_FRINGE BENEFITS	\$ 95,587	\$ -	\$ -	\$ -	\$ -
E03_CONTRACTUAL	\$ 42,616	\$ 257,058	\$ 72,856	\$ 2,150	\$ 30,990
E04_COMMODITIES/SUPPLIES	\$ 3,950	\$ 35,377	\$ 77,775	\$ 2,935	\$ 1,765
E05_UTILITIES	\$ -	\$ 720	\$ 107,837	\$ -	\$ -
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ 10,000	\$ -	\$ -
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
T01_TRANSFERS TO OTHER FUNDS	\$ 46,600	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 305,814</b>	<b>\$ 496,619</b>	<b>\$ 618,779</b>	<b>\$ 52,344</b>	<b>\$ 55,990</b>

**MUSEUM FUND**  
**BUDGET SUMMARY BY DEPARTMENT**

	<u>SPECIAL</u>				
	<u>EVENTS</u>		<u>CONCESSIONS</u>	<u>Grand Total</u>	<u>% of Total</u>
	<u>68</u>		<u>69</u>		
<b>R</b>					
PROPERTY TAX REVENUE	\$ -	\$ -	\$ -	\$ 1,312,080	55.8%
R02_CHARGE FOR SERVICE REVENUE	\$ 270,800	\$ 1,000	\$ -	\$ 897,607	38.2%
R03_CONTRIBUTIONS/SPONSORSHIP	\$ 4,000	\$ -	\$ -	\$ 32,425	1.4%
R04_MERCHANDISE/CONCESSION RE	\$ 800	\$ 69,937	\$ -	\$ 86,937	3.7%
R08_INTEREST INCOME	\$ -	\$ -	\$ -	\$ 2,100	0.1%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ 18,564	0.8%
<b>R Total</b>	<b>\$ 275,600</b>	<b>\$ 70,937</b>	<b>\$ -</b>	<b>\$ 2,349,713</b>	<b>100.0%</b>
<b>E</b>					
E01_SALARIES AND WAGES	\$ 17,064	\$ 17,701	\$ -	\$ 776,095	42.8%
E02_FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ 95,587	5.3%
E03_CONTRACTUAL	\$ 220,836	\$ 9,048	\$ -	\$ 635,554	35.1%
E04_COMMODITIES/SUPPLIES	\$ 3,550	\$ 14,896	\$ -	\$ 140,248	7.7%
E05_UTILITIES	\$ -	\$ -	\$ -	\$ 108,557	6.0%
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ -	\$ 10,000	0.6%
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	0.0%
T01_TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 46,600	2.6%
<b>E Total</b>	<b>\$ 241,450</b>	<b>\$ 41,645</b>	<b>\$ -</b>	<b>\$ 1,812,641</b>	<b>100.0%</b>

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: MUSEUM

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
<b>BEGINNING BALANCE</b>							1,025,408
<b>REVENUES</b>							
41010	PROPERTY TAXES	1,027,621	1,163,110	1,215,005	1,212,959	1,212,959	1,312,080
42100	SEASON TICKET SALES	0	0	0	0	0	13,322
43030	INTEREST	1,930	808	1,500	2,522	2,290	2,100
44100	RENTAL INCOME	30,292	59,579	108,310	116,410	118,476	91,460
46150	SPECIAL RECEIPTS	21,169	29,551	17,284	15,063	15,381	18,564
46160	OTHER REIMBURSEMENTS	27,077	45,346	95,000	51,038	51,050	75,000
47100	SPONSORSHIPS	44,512	45,660	49,863	38,126	38,251	32,325
47111	RESTORATION FEE	12,369	0	0	0	0	0
47200	GRANT PROCEEDS	258,020	259,005	8,950	7,300	6,300	0
47258	DONATIONS	0	0	0	0	0	100
48100	CONCESSION REVENUE	20,164	54,965	73,462	95,192	95,200	69,937
48239	MERCHANDISE FOR RESALE	11,138	11,951	4,900	8,205	8,786	16,800
48257	MERCHANDISE FOR RESALE	245	264	175	175	190	200
49100	ADMINISTRATIVE FEES	7,274	17,290	49,953	21,660	21,660	54,932
49115	PROGRAM FEES	591,953	938,429	1,403,693	1,326,493	1,348,506	1,411,763
49116	VENDOR PORTION OF INCOME	(290,227)	(407,857)	(749,920)	(831,158)	(831,949)	(749,120)
49175	SPECIAL EVENTS	39	876	560	279	289	250
49260	MEMBERSHIP FEES	0	0	0	65	71	0
<b>EXPENSES</b>							
53132	DENTAL INSURANCE	1,799	2,154	2,880	2,691	2,693	3,600
53133	MEDICAL HEALTH INSURANCE	51,345	56,262	75,903	66,688	66,689	90,350
53134	LIFE INSURANCE	875	998	1,055	1,252	1,255	1,287
53137	EMPLOYEE ASSISTANCE PROGRAM	284	303	300	344	344	350
53138	SALARY/SERVICE ADJUSTMENT	0	0	0	0	0	0
54201	POSTAGE AND MAILING	2,668	5,058	17,487	13,035	12,442	18,900
54202	PRINTING AND DUPLICATING	7,626	11,327	41,195	34,902	36,002	38,309
54204	STAFF MEETINGS	242	247	1,062	609	653	800
54205	LEGAL PUBLICATIONS/NOTICES	57	66	0	88	25	250
54206	ADVERTISING/PUBLICITY	10,120	26,975	47,070	39,364	41,637	31,015
54207	STAFF TRAINING	2,611	587	4,410	3,176	3,431	3,765
54208	MEMBERSHIPS,DUES,FEES	1,023	1,447	1,404	1,108	1,208	2,297
54209	CONFERENCE AND TRAVEL	5,107	6,354	5,390	2,736	2,874	5,500
54215	PROFESSIONAL FEES	420	1,171	2,625	610	664	700
54220	INSURANCE EXPENSE	3,235	0	3,300	1,136	1,239	2,250



CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: MUSEUM

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
54234	LANDFILL FEES	9,578	8,866	10,675	10,719	11,565	10,325
54236	AUTO ALLOWANCE	454	28	900	0	0	900
54240	OFFICE EQUIPMENT REPAIRS	0	44	400	0	0	150
54241	VEHICLE REPAIR	0	223	500	60	65	500
54242	EQUIPMENT REPAIR	3,616	2,677	6,175	4,947	5,344	3,275
54245	BUILDING REPAIR	4,584	9,345	20,225	18,917	20,635	5,400
54250	EQUIPMENT RENTAL	66,234	116,240	110,900	99,205	101,393	87,137
54251	RENTAL FACILITIES	22,480	19,974	24,718	28,463	30,546	36,376
54253	PEST CONTROL	3,278	1,510	1,435	1,375	1,407	1,455
54254	SERVICE CONTRACTS	1,154	1,263	1,600	2,472	2,633	1,900
54255	LICENSE AND FEES	9,675	10,934	10,522	13,922	14,267	13,274
54260	SERVICE CONTRACTS-FACILITIES	4,980	5,905	6,398	5,416	5,908	14,748
54264	CELL PHONE EXPENSE	499	107	545	250	266	541
54265	SUBSCRIPTIONS	579	0	1,325	210	229	1,325
54270	PERSONNEL COSTS	0	0	250	0	0	0
54271	PETTY CASH	0	0	0	50	55	0
54280	OTHER CONTRACTUAL SERVICES	13,033	36,682	58,205	44,433	45,746	36,725
54281	CONTRACTUAL PERSONNEL	20,992	38,013	34,921	32,608	32,389	32,725
54282	INTERN STIPEND	2,650	50	1,200	0	0	3,600
54285	CONTRACTUAL ENTERTAINMENT	25,949	160,459	222,810	112,541	121,592	248,310
54291	PARK AND RECREATION EXCELLENCE	0	0	200	0	0	0
54292	SCHOLARSHIPS	10,000	0	0	0	0	0
54299	FIELD/SPECIAL TRIPS	5,045	5,180	8,122	2,636	2,875	1,383
55301	OFFICE SUPPLIES	2,286	6,259	2,035	1,817	1,936	2,160
55302	ENVELOPES AND STATIONARY	101	0	425	234	237	425
55303	DUPLICATING SUPPLIES	682	920	1,400	858	285	850
55305	PHOTOGRAPHIC SUPPLIES	0	0	100	0	0	100
55307	BOOKS AND MANUSCRIPTS	52	40	125	68	74	250
55308	FIRST AID/MEDICAL SUPPLIES	1,035	1,699	1,200	1,027	1,120	1,200
55315	STAFF UNIFORMS	498	1,280	1,287	662	713	990
55316	PARTICIPANT UNIFORMS	2,912	2,846	3,430	2,774	2,577	3,150
55320	BUILDING MAINTENANCE SUPPLIES	17,087	20,812	18,600	20,863	20,821	20,000
55321	LANDSCAPE SUPPLIES	0	0	0	0	0	0
55322	CLEANING/JANITORIAL SUPPLIES	9,279	7,123	8,120	7,894	8,238	10,250
55327	VEHICLE/EQUIPMENT REPAIR PARTS	410	699	1,050	762	830	1,000
55330	GAS,FUEL,GREASE AND OIL	561	1,448	2,045	1,399	1,465	1,695
55348	FLOWERS AND CARDS	0	0	70	0	0	70
55349	PLAQUES, AWARDS AND PRIZES	2,158	1,890	2,660	1,273	1,305	2,700

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: MUSEUM

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
EXPENSES							
55350	RECREATION/PROGRAM SUPPLIES	30,947	30,345	40,805	36,090	36,284	56,302
55351	ANIMAL SUPPLIES	2,206	1,783	2,500	3,153	3,440	2,200
55354	FOOD SUPPLIES	9,064	17,256	12,375	9,176	9,350	11,710
55355	ANIMAL FEED	9,520	8,279	11,000	9,069	9,894	10,000
55360	MERCHANDISE FOR RESALE	15,737	25,694	16,223	30,363	30,417	15,196
56230	SANITARY FEES AND CHARGES	1,068	1,290	2,925	2,703	2,949	2,425
56231	GAS AND ELECTRICITY	83,842	73,075	91,500	76,994	77,267	83,220
56232	WATER	8,719	11,138	12,500	11,285	11,357	11,000
56233	FOOD SUPPLIES	8,637	12,055	11,912	12,894	13,157	11,912
58001	PERIODIC MAINTENANCE	0	0	20,710	12,300	13,418	10,000
59409	TRANSFERS	0	0	95,600	94,392	94,500	46,600
59412	PROPERTY/SALES TAX	1,593	4,399	6,427	7,723	7,723	6,120
59414	CREDIT CARD CHARGES	10,331	14,392	27,295	12,867	17,754	25,599
61508	FACILITY IMPROVEMENTS	1,498,351	90,000	0	0	0	0
61515	REPAIR PROJECTS, EQUIPMENT	0	0	0	0	0	0
70101	DEPARTMENT HEAD	41,548	48,882	65,063	64,857	66,167	70,130
70301	OFFICE STAFF/SUPPORT	31,946	34,560	43,644	49,421	52,573	49,454
70302	OFFICE STAFF/SUPPORT OT	0	0	0	0	0	0
70501	MANAGERS/SUPERVISORS	150,602	103,979	110,324	116,781	118,492	125,870
70901	CUSTODIAL	32,599	59,768	59,916	58,855	63,080	62,919
70902	CUSTODIAL OT	421	448	500	483	527	0
71001	PROGRAM/FACILITY DIR.	78,260	115,431	109,289	107,137	110,766	107,630
80303	PT OFFICE STAFF/SUPPORT	23,414	59,362	56,234	65,043	67,845	62,809
80903	PT BUILDING SERVICE WORKER	0	1,285	6,800	8,871	11,049	8,150
80904	PT BUILDING SERVICE WORKER OT	0	0	0	0	0	0
81003	PT PROGRAM DIRECTOR/SUPERVISOR	31,403	42,267	55,148	41,607	44,007	22,720
81303	PT ASST DIRECTOR/SUPVISORS	17,616	14,269	8,750	11,014	11,911	14,500
81403	PT INSTRUCTOR	62,372	67,363	78,655	75,862	83,288	84,927
81503	PT GENERAL STAFF	42,621	52,122	55,386	56,595	58,232	62,131
81703	PT DAY CAMP STAFF/LIFE GUARD	57,430	64,183	43,451	40,452	44,128	51,708
82503	PT VT HOUSE STAFF	15,253	34,038	28,947	29,069	29,103	13,947
82504	PT VT HOUSE STAFF OT	166	2,193	0	613	661	0
82603	PT VT RENTAL STAFF	10,646	18,492	20,000	25,279	26,000	24,000
82604	PT VT RENTAL STAFF OT	2,519	5,408	10,064	6,930	7,500	6,500
83003	ALLOWANCES/REIMBURSEMENTS	5,820	6,456	9,716	11,216	11,685	8,700
TOTAL ALL FUND REVENUES & BEG. BALANCE		1,763,576	2,218,977	2,278,735	2,064,329	2,087,460	3,375,121
TOTAL ALL FUND EXPENSES		2,613,904	1,595,677	1,882,313	1,674,688	1,742,196	1,812,641
ALL FUND SURPLUS (DEFICIT)		(850,328)	623,300	396,422	389,641	345,264	1,562,480

## BUDGET BY FUND – LIABILITY INSURANCE FUND

### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

Budget Line Item	Position	FY16 Budget	FY15 Actual	FY14 Actual	FY13 Actual
040100170501	RISK MANAGER	1	1	1	1
<b>Grand Total</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

### 2014-15 ACCOMPLISHMENTS

- Achieved the highest level accreditation through PDRMA in fall 2013.

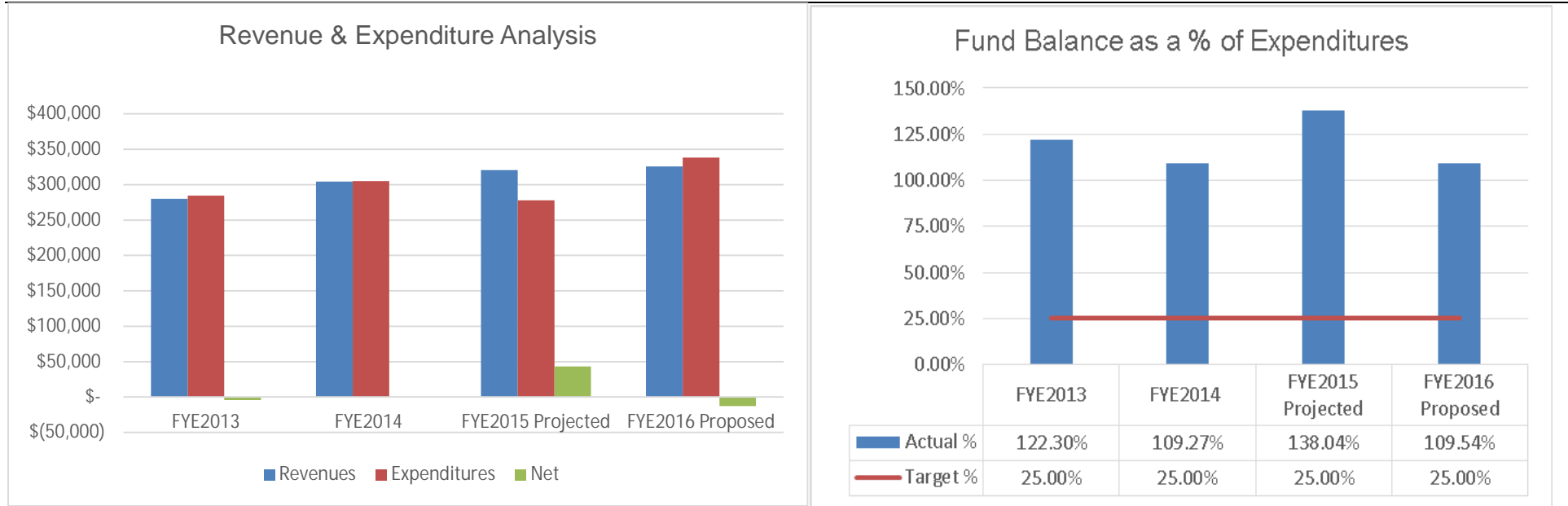
### 2015-16 GOALS

#### Risk Management

**Goal: Provide the safest possible environment for the public and employees.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
2.1 Continue to Increase safety awareness throughout the District.	Improve communication with the public to encourage responsible reporting of safety concerns and undesirable activities.	Risk Team Marketing Team	Near Term		04 – Liability Insurance	01 – Administration	001 – Administration
2.2 Improve District facilities and parks to progress toward a more inclusive environment.	Complete Phase I and II of the ADA transition plan.	Operations Team Risk Team CURS Team	Near Term	Made significant progress during FYE2015, plan to continue into FYE2016	15 – CURS	01 – Administration	001 – Administration
2.3 Evaluate, improve and update District risk procedures, facilities, and equipment to maintain a safe environment.	Evaluate and recommend shade structures over playgrounds to limit sun exposure to patrons.	Risk Team Planning Team	Near Term		04 – Liability Insurance	01 – Administration	001 – Administration

## BUDGET BY FUND – LIABILITY INSURANCE FUND



### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 3.51	\$ 3.66	\$ 3.33	\$ 4.06

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

TIME: 22:33:35  
 ID: BP430000.WOW

FUND: LIABILITY INSURANCE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							383,318
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
04-01-001-41010	PROPERTY TAXES	271,127	302,522	315,781	315,563	315,563	324,970
04-01-001-43030	INTEREST	945	417	425	691	691	625
04-01-001-46160	OTHER REIMBURSEMENTS	6,880	0	0	0	0	0
04-01-001-49115	PROGRAM INCOME	986	1,272	3,050	4,480	4,500	0
TOTAL ADMINISTRATION		279,938	304,211	319,256	320,734	320,754	325,595
TOTAL REVENUES: ADMINISTRATION		279,938	304,211	319,256	320,734	320,754	325,595
EXPENSES							
ADMINISTRATION							
04-01-001-53133	MEDICAL HEALTH INSURANCE	11,150	11,711	11,808	7,504	7,507	8,523
04-01-001-54207	STAFF TRAINING	1,704	681	3,075	1,105	1,206	3,775
04-01-001-54209	CONFERENCE AND TRAVEL	0	0	2,500	0	0	2,500
04-01-001-54255	LICENSE AND FEES	115	974	1,350	1,191	1,191	4,350
04-01-001-54281	CONTRACTUAL PERSONNEL	7,060	8,828	14,500	8,316	8,316	8,900
04-01-001-55307	BOOKS AND MANUSCRIPTS	0	0	0	433	433	0
04-01-001-55309	SAFETY SUPPLIES	241	5,741	5,450	352	384	11,035
04-01-001-55350	RECREATION/PROGRAM SUPPLIES	0	0	500	244	266	500
04-01-001-57131	WORKERS COMPENSATION PREMIUM	73,535	74,813	80,000	68,143	74,100	71,240
04-01-001-57137	UNEMPLOYMENT PREMIUM	9,791	9,474	25,000	11,575	11,575	15,000
04-01-001-57220	LIABILITY INSURANCE	36,408	33,846	42,000	26,632	28,876	27,165
04-01-001-57222	EMPLOYMENT PRACTICES	11,990	11,294	14,000	11,247	12,297	12,726
04-01-001-57224	PROPERTY INSURANCE	63,617	60,634	67,000	56,549	61,750	62,552
04-01-001-61515	REPAIR PROJECTS, EQUIPMENT	29,039	40,924	40,000	22,502	29,000	68,000
04-01-001-70501	MANAGERS/SUPERVISORS	0	991	43,764	39,410	40,180	41,205
04-01-001-71001	PROGRAM/FACILITY DIR	36,857	42,499	0	0	0	0
04-01-001-81503	PT GENERAL STAFF	2,878	2,568	3,400	0	0	0
04-01-001-83003	ALLOWANCES/REIMBURSEMENTS	0	70	700	560	612	840
TOTAL ADMINISTRATION		284,385	305,048	355,047	255,763	277,693	338,311
TOTAL ADMINISTRATION		284,385	305,048	355,047	255,763	277,693	338,311
TOTAL REVENUES		279,938	304,211	319,256	320,734	320,754	325,595
TOTAL EXPENSES		284,385	305,048	355,047	255,763	277,693	338,311
SURPLUS (DEFICIT)		(4,447)	(837)	(35,791)	64,971	43,061	(12,716)
TOTAL FUND REVENUES & BEG. BALANCE		279,938	304,211	319,256	320,734	320,754	708,913
TOTAL FUND EXPENSES		284,385	305,048	355,047	255,763	277,693	338,311
FUND SURPLUS (DEFICIT)		(4,447)	(837)	(35,791)	64,971	43,061	370,602

# BUDGET BY FUND – ILLINOIS MUNICIPAL RETIREMENT FUND

## PRINCIPAL RESPONSIBILITIES

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)** – accounts for the expenditures related to the District's portion of the pension contribution paid for eligible District employees. To be eligible to participate in the plan, an employee must work 1,000 hours during the year in one position. As set by statute, eligible Regular plan members are required to contribute 4.50 percent of their annual covered salary. The employer annual required contribution rate for calendar year 2014 was 10.56 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

## 2014-15 ACCOMPLISHMENTS

- Filed monthly wage reporting in a timely manner as required.
- IMRF employer contribution rate decreased from 10.56% to 9.62% effective January 1, 2015.
- Paid the unfunded liability as of December 31, 2013 in full, as a result the preliminary rate for January 1, 2016 is 8.83%.

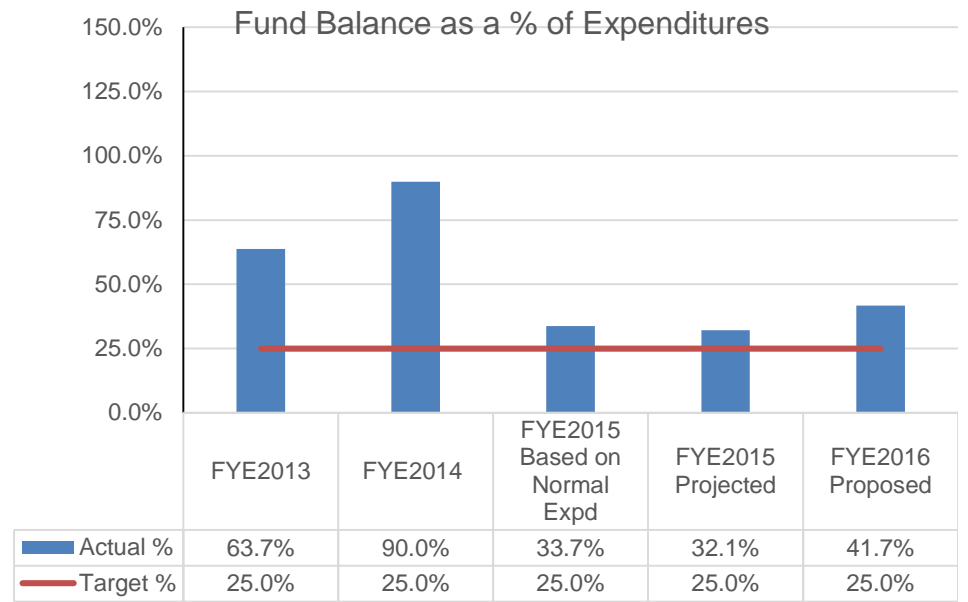
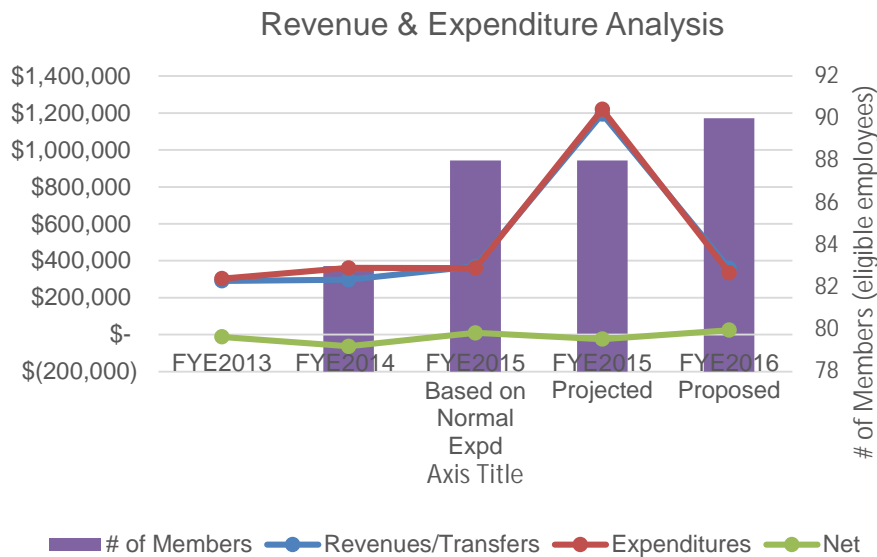
## 2015-16 GOALS

- Evaluate the long-term benefit of using surplus fund balance from other funds to pay down unfunded pension liability, ultimately reducing the employer contribution rate in future years.
- Prepare for the implementation of Governmental Accounting Standards Board Statement No. 68 (GASB68) which goes into effect for FYE2017.

### Best Practices

**Goal: Continue to serve the public as effectively and efficiently as possible.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	
11.1	Continue to improve the efficiency and effectiveness of the Park District.	Maintain a minimum 90-day reserve level (25%).	Finance	Near Term



## BUDGET BY FUND – ILLINOIS MUNICIPAL RETIREMENT FUND

Fund Balance as a % of expenditures for FYE2015 has been calculated two different ways. The FYE2016 Proposed does not factor in any additional one-time payments for unfunded liability at this time.

### REGULAR IMRF CONTRIBUTION RATE HISTORY (BASED ON CALENDAR YEAR)

	2010	2011	2012	2013	2014	2015	2016
<b>MEMBER CONTRIBUTIONS</b>							
Retirement tax deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
<b>EMPLOYER CONTRIBUTIONS</b>							
Normal Cost	7.58%	7.58%	7.58%	7.75%	7.60%	7.30%	6.59%
Funding Adjustment	0.83%	1.81%	1.84%	2.48%	2.07%	1.40%	1.37%
Net Retirement Rate	8.41%	9.39%	9.42%	10.23%	9.67%	8.70%	7.96%
<b>OTHER PROGRAM BENEFITS</b>							
Death	0.12%	0.09%	0.13%	0.16%	0.16%	0.19%	0.11%
Disability	0.15%	0.13%	0.13%	0.11%	0.11%	0.11%	0.14%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
<b>Total Employer Rate</b>	<b>9.30%</b>	<b>10.23%</b>	<b>10.30%</b>	<b>11.12%</b>	<b>10.56%</b>	<b>9.62%</b>	<b>8.83%</b>
% Change From Prior Year		10.00%	0.68%	7.96%	-5.04%	-8.90%	-8.21%

Calendar year 2013 experienced a significant return on investment of approximately 20%. The gains/losses are spread over a five-year period, therefore the rates for future years has continued to decline. In addition, a lump sum contribution of \$859,160 was made in December 2014 and applied to the unfunded liability that existed at December 2013. The District has a number of eligible employees nearing retirement age, therefore we may see an increase in annual IMRF expenditures from the Tier 1 employees as the advanced payment may be a factor as it was in FYE2015. The advanced payment is based on a salary increase greater than the CPI or 5%, whichever is greater over the last 48 month period. With the Tier 1 employees, the vacation payout often triggers this payment due to the increase in their final check, however it is best to not spread out the vacation payout over a period of time as that would negatively spike the employee's earnings and thus an increase to the advanced payment above and beyond the normal cost. During FYE2015, the District had one instance of this occur, resulting in an additional \$11,134 lump sum payment.

The District anticipates a number of employees who will be retiring in the next year, which will impact the funding adjustment as well various factors such as life expectancy, which plan the employee is in, how long they contributed, etc. It is important to note that the IMRF's actuarial calculation does take this into consideration when determining the IMRF contribution rate, therefore the District should only see minor adjustments. The Finance staff are working to calculate potential future expenditures related to an accelerated payment that could occur if the employee's earnings increase more than 5.0% or CPI, whichever is higher within the last 48 months. This normally is a factor due to accumulation of vacation time that is paid out on the final check, which is included in the IMRF benefit calculation for Tier 1 employees.

CHAMPAIGN PARK DISTRICT  
 CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: IMRF FUND

ACCOUNT NUMBER DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
BEGINNING BALANCE						115,908
REVENUES						
41010 PROPERTY TAXES	290,644	340,835	369,915	369,503	369,503	358,530
43030 INTEREST	157	103	206	344	344	225
46160 OTHER REIMBURSEMENTS	0	0	0	0	0	0
46500 TRANSFER IN	0	0	825,000	825,000	825,000	0
EXPENSES						
53135 IMRF PAYMENTS	303,414	361,018	1,274,750	1,203,548	1,219,724	335,000
81503 IMRF PAYMENTS	0	0	0	0	0	0
TOTAL ALL FUND REVENUES & BEG. BALANCE	290,801	340,938	1,195,121	1,194,847	1,194,847	474,663
TOTAL ALL FUND EXPENSES	303,414	361,018	1,274,750	1,203,548	1,219,724	335,000
ALL FUND SURPLUS (DEFICIT)	(12,613)	(20,080)	(79,629)	(8,701)	(24,877)	139,663



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# BUDGET BY FUND – AUDIT

## PRINCIPAL RESPONSIBILITIES

**AUDIT** – accounts for auditing expenditures related to the District’s annual financial audit, which is mandated by state statute (50 ILCS 310/9), as well as grant audits as required by written grant agreement. The budget includes the third year of a three-year auditing contract with Martin, Hood, Friese & Associates, LLC. Property taxes are levied to provide resources for this annual expenditure.

## 2014-15 ACCOMPLISHMENTS

- Awarded the Government Finance Officers’ Association for the Comprehensive Annual Financial Report (CAFR) Award for FYE April 30, 2014.
- Received an unqualified audit opinion on the annual financial audit for 2013-2014 was unqualified, which is the best you can receive.
- Projected fund balance at April 30, 2015 is \$11,865 or 52.5% of actual expenditures, target is 25%.

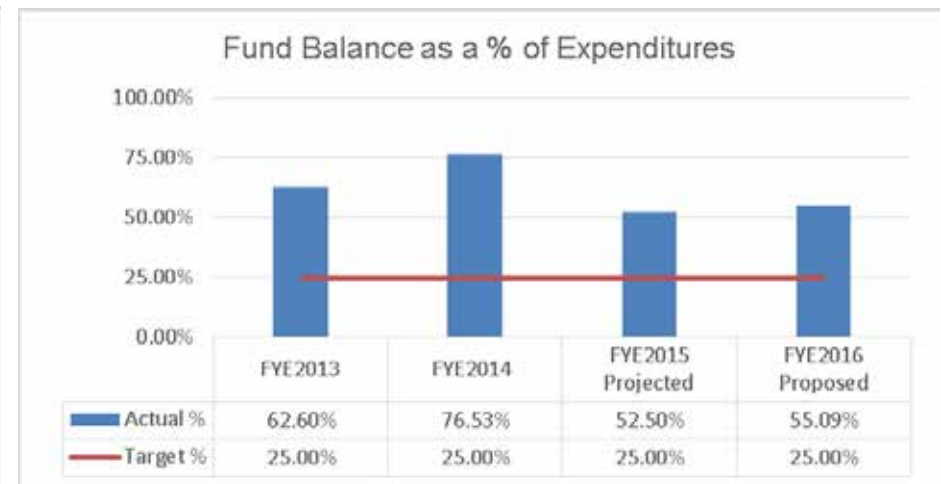
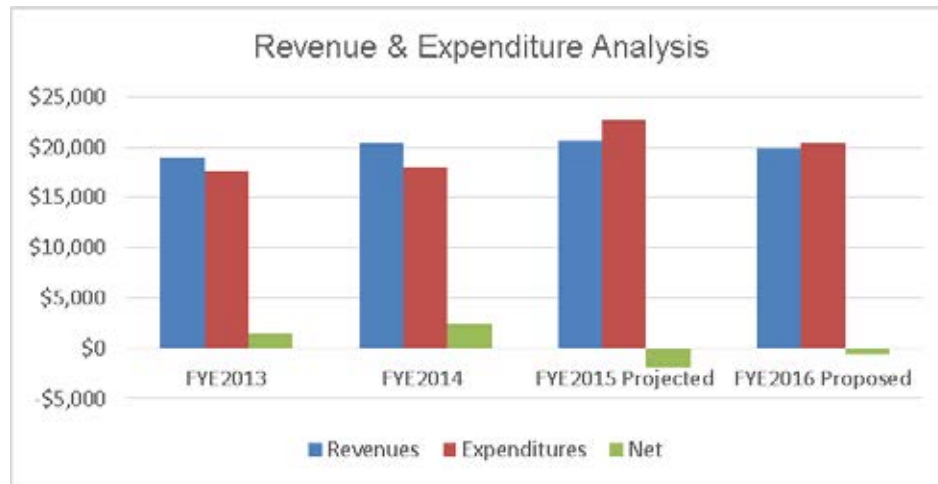
## 2015-16 GOALS

- Fiscal Year 2015-16 includes annual financial audit plus remaining estimated fees for agreed-upon procedures related to required grant audits associated with receiving capital grant funding through the Illinois Department of Natural Resources.

### Best Practices

**Goal: Continue to serve the public as effectively and efficiently as possible.**

Objective		Tactics	Action Team Assignment	Initial Time Frame
11.1	Continue to improve the efficiency and effectiveness of the Park District.	Obtain CAFR Award through GFOA Annually	Finance	Near Term
		Maintain a minimum 90-day reserve level (25%).	Finance	Near Term



## PERFORMANCE INDICATORS

	FYE 13	FYE 14	FYE 15	FYE 16
Operating Expenditures per Capita	\$ 0.21	\$ 0.22	\$ 0.27	\$ 0.25

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: AUDIT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							11,865
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
08-01-001-41010	PROPERTY TAXES	18,985	20,394	21,052	20,669	20,669	19,830
	RY14 LESS ALLOW	19,830.00					
08-01-001-43030	INTEREST	9	6	10	20	22	20
	EST INTEREST	20.00					
		-----		-----		-----	
TOTAL ADMINISTRATION		18,994	20,400	21,062	20,689	20,691	19,850
TOTAL REVENUES: ADMINISTRATION		18,994	20,400	21,062	20,689	20,691	19,850
EXPENSES							
ADMINISTRATION							
08-01-001-54217	AUDIT EXPENSES	17,631	18,000	23,300	22,600	22,600	20,450
	FINANCIAL AUDIT	19,500.00					
	GRANT AUP-Douglass balance	950.00					
		-----		-----		-----	
TOTAL ADMINISTRATION		17,631	18,000	23,300	22,600	22,600	20,450
TOTAL ADMINISTRATION		17,631	18,000	23,300	22,600	22,600	20,450
TOTAL FUND REVENUES & BEG. BALANCE		18,994	20,400	21,062	20,689	20,691	31,715
TOTAL FUND EXPENSES		17,631	18,000	23,300	22,600	22,600	20,450
FUND SURPLUS (DEFICIT)		1,363	2,400	(2,238)	(1,911)	(1,909)	11,265

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## **BUDGET BY FUND – ACTIVITY FUND**

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### **PRINCIPAL RESPONSIBILITIES**

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

CHAMPAIGN PARK DISTRICT  
 CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: ACTIVITY AND AFFILIATES FUND

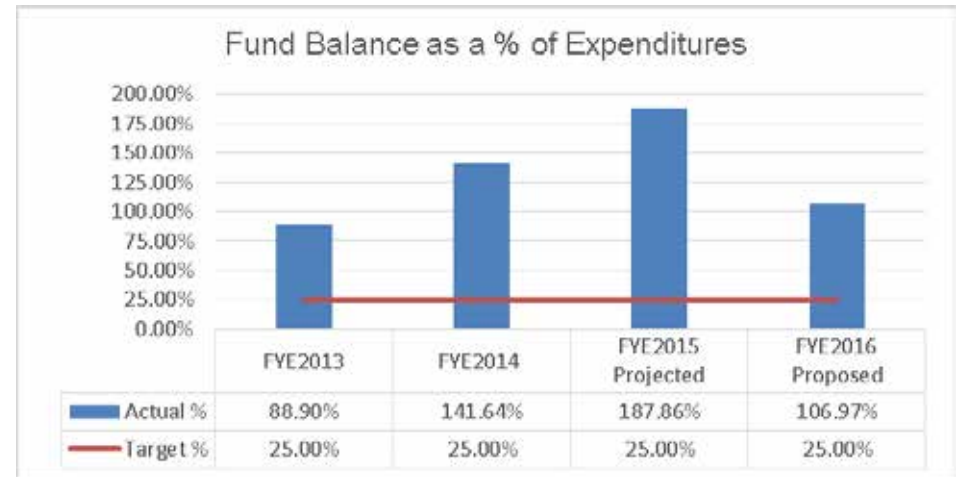
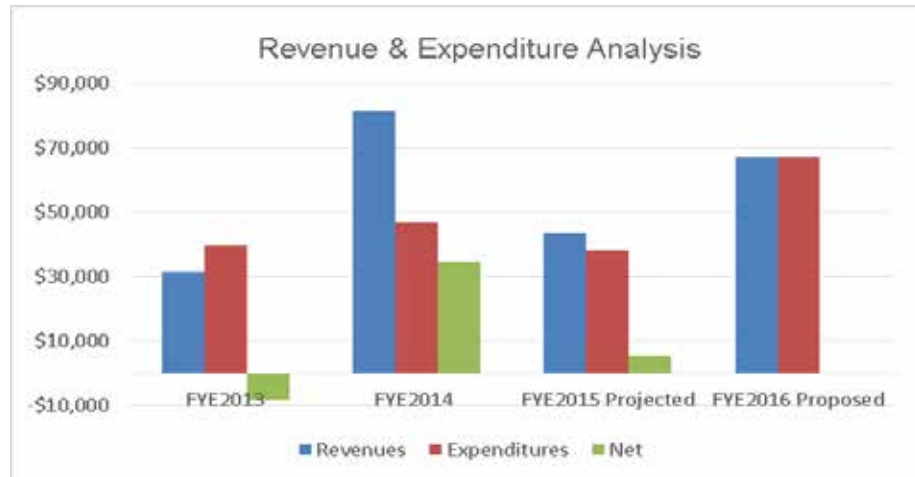
ACCOUNT NUMBER DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
BEGINNING BALANCE						43,776
REVENUES						
43030 INTEREST	24	20	20	67	67	61
46160 OTHER REIMBURSEMENTS	3,257	15,194	3,500	386	2,026	4,200
47200 GRANT PROCEEDS	0	0	0	0	0	0
48120 VENDING MACHINE SALES	4,252	3,643	3,700	3,684	3,684	3,700
49115 PROGRAM FEES	1,361	7,378	4,000	3,452	3,703	1,130
EXPENSES						
54201 POSTAGE AND MAILING	0	0	0	0	0	0
54202 PRINTING AND DUPLICATING	0	0	0	0	0	0
54206 ADVERTISING/PUBLICITY	365	0	400	0	0	0
54250 EQUIPMENT RENTAL	70	95	300	158	158	200
54265 SUBSCRIPTIONS	0	0	0	0	0	0
54280 OTHER CONTRACTUAL SERVICES	1,043	2,606	1,000	0	0	800
54281 CONTRACTUAL PERSONNEL	500	750	600	350	350	0
55300 SAFETY SUPPLIES	0	0	0	0	0	0
55301 OFFICE SUPPLIES	0	9	0	0	0	0
55309 SAFETY SUPPLIES	838	3,343	0	0	0	3,500
55315 STAFF UNIFORMS	0	759	0	0	0	0
55348 FLOWERS AND CARDS	220	159	450	689	689	680
55349 PLAQUES, AWARDS AND PRIZES	947	1,731	1,800	1,480	1,480	800
55350 RECREATION/PROGRAM SUPPLIES	1,284	7,644	2,700	3,573	3,573	2,211
55354 FOOD SUPPLIES	2,170	3,264	8,325	8,267	8,340	900
55356 PEPSI PURCHASES	0	0	0	0	0	0
81503 PT GENERAL STAFF	0	0	0	0	0	0
TOTAL ALL FUND REVENUES & BEG. BALANCE	8,894	26,235	11,220	7,589	9,480	52,867
TOTAL ALL FUND EXPENSES	7,437	20,360	15,575	14,517	14,590	9,091
ALL FUND SURPLUS (DEFICIT)	1,457	5,875	(4,355)	(6,928)	(5,110)	43,776

## BUDGET BY FUND – SPECIAL DONATIONS FUND

### PRINCIPAL RESPONSIBILITIES

**SPECIAL DONATIONS FUND** – 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. There are no budgeted staff for this fund. Prior to the budget being approved, the Foundation received a \$25,000 donation for scholarships which will be transferred to the District during FY16. This accounts for the large fluctuation in revenues and expenditures from the prior years.



The total scholarship funds available at April 30, 2015 for the next fiscal year are comprised as follows:

- Champaign-Urbana Special Recreation – 24%
- Douglass Daycamp and Swim Lessons – 36%
- General Scholarships – 40%

The process for awarding scholarships will be modified for FY16 allowing the participant of funds to decide if to use 100% of their allotment at once, or allocate the scholarship funds evenly over programs selected. In the past scholarships were awarded, however participants may not have had the funds available to pay for their portion. With this change, the expectation is that we should see an improvement in funds awarded and actually used.

### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 0.48	\$ 0.56	\$ 0.46	\$ 0.81

The increase in operating expenditures per capita in FYE16 is the result of an unexpected lump sum donation of \$25,000 for scholarships allowing the District to issue funding to those in need to assist in paying program fees.

Champaign Park District FYE16 Budget

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: SPECIAL DONATIONS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							71,860
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
12-01-001-43030	INTEREST	7	16	50	85	85	75
12-01-001-47105	DONATIONS	0	434	25	25	25	0
12-01-001-47115	SCHOLARSHIP DONATIONS	31,540	63,666	55,000	41,463	41,500	65,000
12-01-001-47116	CUSR SCHOLARSHIP DONATIONS	130	17,415	1,800	2,223	2,225	2,100
		-----		-----		-----	
TOTAL ADMINISTRATION		31,677	81,531	56,875	43,796	43,835	67,175
TOTAL REVENUES: ADMINISTRATION		31,677	81,531	56,875	43,796	43,835	67,175
EXPENSES							
ADMINISTRATION							
12-01-001-54292	SCHOLARSHIPS	39,848	46,818	55,000	38,251	38,251	67,175
		-----		-----		-----	
TOTAL ADMINISTRATION		39,848	46,818	55,000	38,251	38,251	67,175
TOTAL ADMINISTRATION		39,848	46,818	55,000	38,251	38,251	67,175
TOTAL FUND REVENUES & BEG. BALANCE		31,677	81,531	56,875	43,796	43,835	139,035
TOTAL FUND EXPENSES		39,848	46,818	55,000	38,251	38,251	67,175
FUND SURPLUS (DEFICIT)		(8,171)	34,713	1,875	5,545	5,584	71,860

# BUDGET BY FUND – SOCIAL SECURITY FUND

## PRINCIPAL RESPONSIBILITIES

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

## 2014-15 ACCOMPLISHMENTS

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

## 2015-16 GOALS

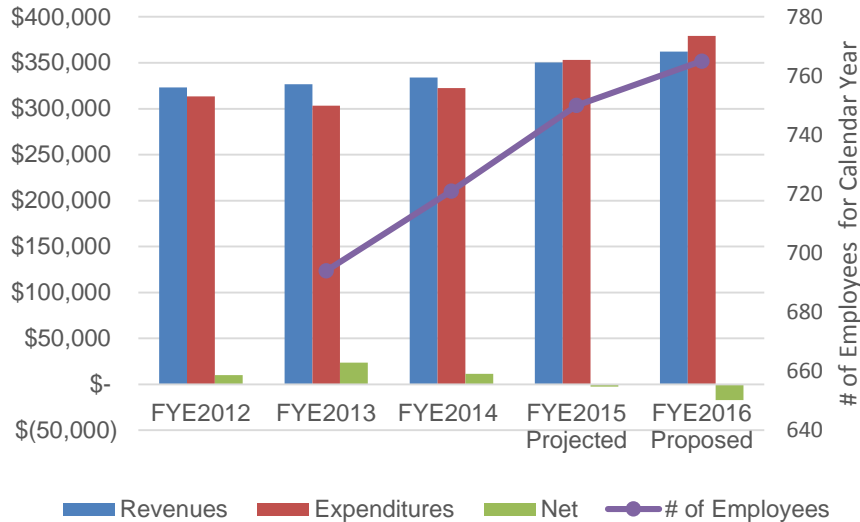
- Continue to levy less than required to cover expenditures in future years to utilize the surplus fund balance that exists, projected at 61.5% of expenditures.

### Best Practices

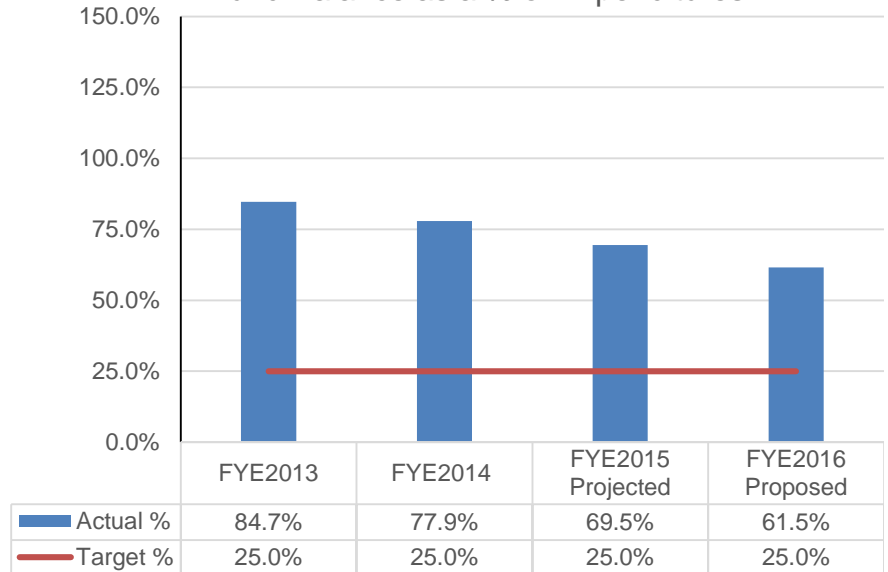
**Goal: Continue to serve the public as effectively and efficiently as possible.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	
11.1	Continue to improve the efficiency and effectiveness of the Park District.	Maintain a minimum 90-day reserve level (25%).	Finance	Near Term

Revenue & Expenditure Analysis



Fund Balance as a % of Expenditures





CHAMPAIGN PARK DISTRICT  
 CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: SOCIAL SECURITY FUND

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							
BEGINNING BALANCE							250,190
REVENUES							
41010	PROPERTY TAXES	326,488	348,023	350,367	349,994	349,994	361,590
43030	INTEREST	176	132	350	468	470	540
46160	OTHER REIMBURSEMENTS	0	0	0	0	0	0
EXPENSES							
53136	FICA PAYMENTS	303,146	339,102	370,000	345,485	353,000	379,100
TOTAL ALL FUND REVENUES & BEG. BALANCE		326,664	348,155	350,717	350,462	350,464	612,320
TOTAL ALL FUND EXPENSES		303,146	339,102	370,000	345,485	353,000	379,100
ALL FUND SURPLUS (DEFICIT)		23,518	9,053	(19,283)	4,977	(2,536)	233,220

## BUDGET BY FUND – SPECIAL RECREATION FUND

### PRINCIPAL RESPONSIBILITIES

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

**CHAMPAIGN-URBANA SPECIAL RECREATION (CUSR)** - serves people of varying ages and disabilities by providing recreational programs, which enhance the quality of life for both Urbana and Champaign residents. CUSR is governed by a four-member board composed of 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 AND NUMBERS (FT1 AND FT2)

Position	Position Counts			
	FY16 Budget	FY15 Actual	FY14 Actual	FY13 Actual
PROGRAM MANAGER	1	1	1	1
RECEPTIONIST (FT2 in prior years)	1	1	1	1
PROGRAM COORDINATOR	2	3	3	3
PROGRAM COORDINATOR (VACANT)	1	0	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

### 2015-16 GOALS

#### Risk Management

**Goal: Provide the safest possible environment for the public and employees.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
2.2 Improve District facilities and parks to progress toward a more inclusive environment.	Complete Phase I and II of the ADA transition plan.	Operations Team Risk Team CUSR Team	Near Term	In progress	15 – CUSR 01 – General	01 – Administration 20 – Operations	001 – Administration

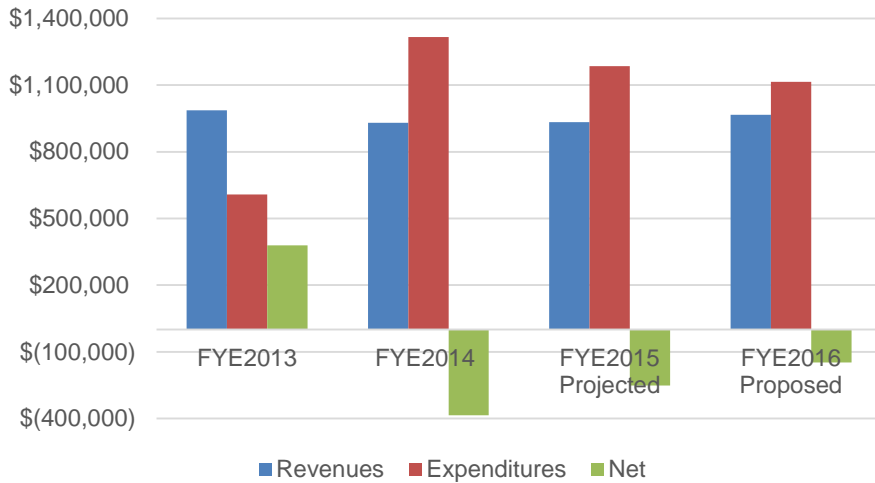
# BUDGET BY FUND – SPECIAL RECREATION FUND

## Recreation

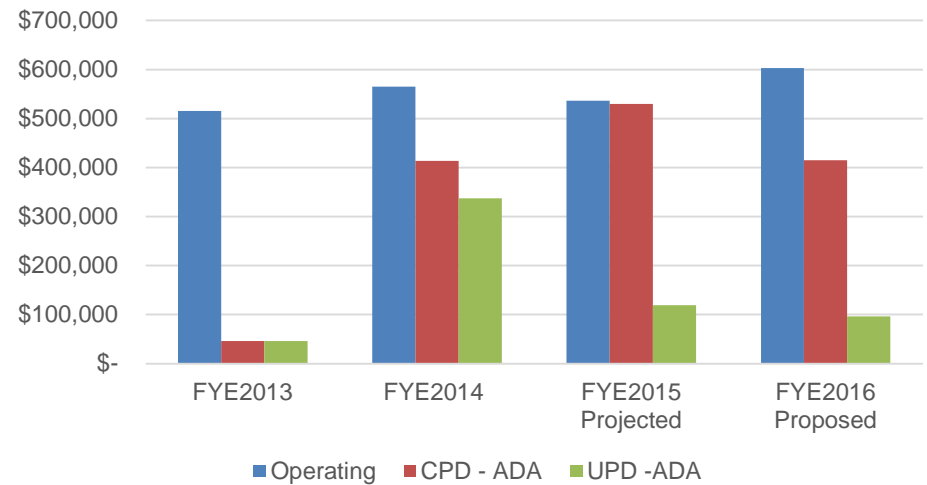
Goal: Deliver innovative and customer-focused programming.

9.6	Provide programs and services for individuals with disabilities through CUSR.	Implement community pickup points for transportation within the community.	CUSR Team	Near Term		15 – Special Recreation	01 – Administration	001 – Administration
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Revenue & Expenditure Analysis



Expenditure Analysis by Operating & ADA/Capital



CHAMPAIGN PARK DISTRICT  
FY15/16 BUDGET  
Fund 15: Champaign-Urbana Special Recreation

	FYE2013 ACTUAL	FYE2014 ACTUAL	FYE 2015			FYE2016 Proposed
			Original Budget	Actual	Projected	
<b>Beginning Balance - Operating, 5/1</b>	506,797	571,127	628,975			
<b>Beginning Balance - ADA Capital/Carle/Presence, 5/1</b>	1,294,690	1,611,714	1,165,468			
<b>Revenues and Other Financing Sources</b>						
PROPERTY TAXES - CPD OPERATING	349,493	319,026	313,637	312,955	312,955	318,327
PROPERTY TAXES - CPD IMRF/FICA	21,750	21,750	24,700	24,646	24,646	24,950
PROPERTY TAXES - CPD ADA	267,979	265,962	263,151	262,579	262,579	266,993
<b>00 Property Taxes - CPD Total</b>	<b>639,222</b>	<b>606,738</b>	<b>601,488</b>	<b>600,180</b>	<b>600,180</b>	<b>610,270</b>
PROPERTY TAXES - UPD OPERATING	84,291	116,151	94,720	94,825	94,825	93,659
PROPERTY TAXES - UPD IMRF/FICA	21,750	-	24,700	24,727	24,727	24,950
PROPERTY TAXES - UPD CARLE RESERVE	14,579	-	-	-	-	-
PROPERTY TAXES - UPD ADA	89,728	90,336	92,880	92,983	92,983	92,251
<b>00 Property Taxes - UPD Total</b>	<b>210,348</b>	<b>206,487</b>	<b>212,300</b>	<b>212,535</b>	<b>212,535</b>	<b>210,860</b>
<b>02 Program Fees, Program Rentals, and Related Fees Total</b>	<b>102,981</b>	<b>100,297</b>	<b>105,657</b>	<b>112,106</b>	<b>115,073</b>	<b>141,934</b>
<b>06 Special Receipts/Other Reimbursements Total</b>	<b>33,336</b>	<b>4,218</b>	<b>209</b>	<b>400</b>	<b>400</b>	<b>209</b>
<b>07 Contributions/Sponsorships Total</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>1,500</b>	<b>1,500</b>	<b>900</b>
<b>08 Grant Proceeds Total</b>	<b>1,300</b>	<b>2,656</b>	<b>-</b>	<b>1,400</b>	<b>1,400</b>	<b>-</b>
<b>08 Interest Total</b>	<b>2,257</b>	<b>2,337</b>	<b>3,000</b>	<b>2,926</b>	<b>2,926</b>	<b>3,000</b>
<b>Grand Total</b>	<b>989,444</b>	<b>922,733</b>	<b>923,554</b>	<b>931,047</b>	<b>934,014</b>	<b>967,173</b>
<b>Expenditures and Other Financing Uses</b>						
<b>10 Full-Time Personnel Total</b>	<b>151,220</b>	<b>149,212</b>	<b>161,800</b>	<b>149,224</b>	<b>155,518</b>	<b>180,086</b>
<b>20 Part-Time Personnel Total</b>	<b>175,010</b>	<b>179,042</b>	<b>220,061</b>	<b>191,053</b>	<b>195,072</b>	<b>209,503</b>
<b>53 Fringe Benefits Total</b>	<b>77,258</b>	<b>68,617</b>	<b>87,616</b>	<b>73,762</b>	<b>75,617</b>	<b>87,440</b>
<b>54 Contractual Services Total</b>	<b>67,606</b>	<b>66,586</b>	<b>76,929</b>	<b>62,974</b>	<b>63,585</b>	<b>75,407</b>
<b>55 Commodities and Supplies Total</b>	<b>28,951</b>	<b>29,700</b>	<b>29,607</b>	<b>28,754</b>	<b>29,160</b>	<b>34,251</b>
<b>56 Utilities Total</b>	<b>5,121</b>	<b>5,049</b>	<b>5,310</b>	<b>6,162</b>	<b>6,162</b>	<b>6,302</b>
<b>57 Commercial Insurance Total</b>	<b>9,452</b>	<b>9,114</b>	<b>10,000</b>	<b>9,293</b>	<b>10,106</b>	<b>9,141</b>
<b>58 Periodic &amp; Routine Maintenance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>59 Credit Card Fees Total</b>	<b>971</b>	<b>1,267</b>	<b>1,200</b>	<b>1,251</b>	<b>1,261</b>	<b>1,200</b>
<b>61 Capital Outlay - ADA Champaign Total</b>	<b>92,501</b>	<b>465,274</b>	<b>855,000</b>	<b>483,480</b>	<b>530,116</b>	<b>415,000</b>
<b>61 Capital Outlay - ADA Urbana Total</b>	<b>-</b>	<b>337,270</b>	<b>142,000</b>	<b>119,148</b>	<b>119,148</b>	<b>96,370</b>
<b>Grand Total</b>	<b>608,090</b>	<b>1,311,131</b>	<b>1,589,523</b>	<b>1,125,101</b>	<b>1,185,745</b>	<b>1,114,699</b>
<b>Revenues Over (Under) Expenditures</b>	<b><u>\$ 381,354</u></b>	<b><u>\$ (388,398)</u></b>	<b><u>\$ (665,969)</u></b>	<b><u>\$ (194,054)</u></b>	<b><u>\$ (251,731)</u></b>	<b><u>\$ (147,526)</u></b>
<b>Ending Balances:</b>						
<b>Operating, 5/1</b>	<b>\$ 571,127</b>	<b>\$ 628,975</b>	<b>\$ 603,975</b>	<b>\$ 656,987</b>	<b>\$ 645,946</b>	<b>\$ 650,546</b>
<b>ADA Capital/Carle/Presence, 5/1</b>	<b><u>\$ 1,611,714</u></b>	<b><u>\$ 1,165,468</u></b>	<b><u>\$ 524,499</u></b>	<b><u>\$ 918,402</u></b>	<b><u>\$ 871,766</u></b>	<b><u>\$ 719,640</u></b>
<b>Comprised of:</b>						
CPD ADA Capital	<u>\$ 1,275,704</u>	<u>\$ 1,076,392</u>	<u>\$ 484,543</u>	<u>\$ 855,491</u>	<u>\$ 808,854</u>	<u>\$ 660,847</u>
UPD ADA Capital	<u>\$ 235,011</u>	<u>\$ 83,323</u>	<u>\$ 34,203</u>	<u>\$ 57,158</u>	<u>\$ 57,158</u>	<u>\$ 53,039</u>
UPD ADA Carle	<u>\$ 100,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
UPD ADA Presence	<u>\$ -</u>	<u>\$ 5,753</u>	<u>\$ 5,753</u>	<u>\$ 5,753</u>	<u>\$ 5,753</u>	<u>\$ 5,753</u>

**C-U SPECIAL RECREATION  
BUDGET SUMMARY BY DEPARTMENT**

	<u>ADMINISTRATION</u> <u>001</u>	<u>VOLUNTEERS</u> <u>006</u>	<u>CUSR DAY OUT</u> <u>PROGRAMS</u> <u>050</u>	<u>SPORTS</u> <u>CAMPS</u> <u>051</u>	<u>TRANSPORTATION</u> <u>052</u>
<b>R</b>					
PROPERTY TAX REVENUE	\$ 821,130	\$ -	\$ -	\$ -	\$ -
R02_CHARGE FOR SERVICE REVENUE	\$ -	\$ -	\$ 2,700	\$ 18,720	\$ 7,760
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -
R07_OPERATING GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
R08_INTEREST INCOME	\$ 3,000	\$ -	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ 209	\$ -	\$ -	\$ -	\$ -
<b>R Total</b>	<b>\$ 824,339</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ 18,720</b>	<b>\$ 7,760</b>
<b>E</b>					
E01_SALARIES AND WAGES	\$ 230,536	\$ -	\$ 2,632	\$ 47,527	\$ 7,500
E02_FRINGE BENEFITS	\$ 88,016	\$ -	\$ -	\$ -	\$ -
E03_CONTRACTUAL	\$ 43,530	\$ 300	\$ 132	\$ 7,300	\$ 500
E04_COMMODITIES/SUPPLIES	\$ 6,500	\$ 725	\$ 330	\$ 1,886	\$ 6,000
E05_UTILITIES	\$ 100	\$ -	\$ -	\$ -	\$ -
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
E07_CAPITAL OUTLAY	\$ 511,370	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 880,052</b>	<b>\$ 1,025</b>	<b>\$ 3,094</b>	<b>\$ 56,713</b>	<b>\$ 14,000</b>

**C-U SPECIAL RECREATION  
BUDGET SUMMARY BY DEPARTMENT**

	<u>CUSR YOUTH / TEEN PROGRAMS</u> 054	<u>CHOICES</u> 055	<u>CUSR SPECIAL EVENTS</u> 056	<u>CUSR DANCE</u> 058	<u>ADULT PROGRAMS</u> 059	<u>CHAMPAIGN AFTERSCHOOL</u> 060
<b>R</b>						
PROPERTY TAX REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R02_CHARGE FOR SERVICE REVENUE	\$ 9,000	\$ 13,680	\$ 3,750	\$ 4,500	\$ 27,658	\$ 12,800
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -
R07_OPERATING GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R08_INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>R Total</b>	<b>\$ 9,000</b>	<b>\$ 13,680</b>	<b>\$ 4,650</b>	<b>\$ 4,500</b>	<b>\$ 27,658</b>	<b>\$ 12,800</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$ 1,491	\$ 8,468	\$ -	\$ 1,625	\$ 8,985	\$ 20,967
E02_FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E03_CONTRACTUAL	\$ 5,908	\$ 1,049	\$ 790	\$ 690	\$ 4,886	\$ 550
E04_COMMODITIES/SUPPLIES	\$ 180	\$ 1,291	\$ 2,100	\$ 492	\$ 8,284	\$ 1,705
E05_UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 7,579</b>	<b>\$ 10,808</b>	<b>\$ 2,890</b>	<b>\$ 2,807</b>	<b>\$ 22,155</b>	<b>\$ 23,222</b>

**C-U SPECIAL RECREATION  
BUDGET SUMMARY BY DEPARTMENT**

	<u>CUSR OVERNIGHT TRIPS 061</u>	<u>CUSR SPECIAL OLYMPICS 062</u>	<u>HARVESTFEST 063</u>	<u>FOR KIDS ONLY 064</u>	<u>SPALDING RECREATION CENTER 091</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>							
PROPERTY TAX REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 821,130	84.9%
R02_CHARGE FOR SERVICE REVENUE	\$ 4,800	\$ 18,620	\$ 2,796	\$ 15,000	\$ 150	\$ 141,934	14.7%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	0.1%
R07_OPERATING GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
R08_INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	0.3%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209	0.0%
<b>R Total</b>	<b>\$ 4,800</b>	<b>\$ 18,620</b>	<b>\$ 2,796</b>	<b>\$ 15,000</b>	<b>\$ 150</b>	<b>\$ 967,173</b>	<b>100.0%</b>
<b>E</b>							
E01_SALARIES AND WAGES	\$ 1,169	\$ 17,991	\$ 2,255	\$ 36,942	\$ 3,750	\$ 391,838	35.2%
E02_FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,016	7.9%
E03_CONTRACTUAL	\$ 2,186	\$ 10,739	\$ 350	\$ 3,450	\$ 560	\$ 82,920	7.4%
E04_COMMODITIES/SUPPLIES	\$ 1,105	\$ 741	\$ 274	\$ 1,788	\$ 850	\$ 34,251	3.1%
E05_UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 6,202	\$ 6,302	0.6%
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 511,370	45.9%
<b>E Total</b>	<b>\$ 4,460</b>	<b>\$ 29,471</b>	<b>\$ 2,879</b>	<b>\$ 42,180</b>	<b>\$ 11,362</b>	<b>\$ 1,114,697</b>	<b>100.0%</b>

CHAMPAIGN PARK DISTRICT  
CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: SPECIAL RECREATION FUND

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
<b>BEGINNING BALANCE</b>							1,517,712
<b>REVENUES</b>							
41010	PROPERTY TAXES - CPD OPERATING	847,019	820,901	313,637	312,955	312,955	318,327
41011	PROPERTY TAXES - CPD IMRF/FICA	0	0	24,700	24,646	24,646	24,950
41012	PROPERTY TAXES - UPD OPERATING	0	0	94,720	94,825	94,825	93,659
41013	PROPERTY TAXES - UPD IMRF/FICA	0	0	24,700	24,727	24,727	24,950
41014	PROPERTY TAXES - UPD ADA	0	0	92,880	92,983	92,983	92,251
41015	PROPERTY TAXES - CPD ADA	0	0	263,151	262,579	262,579	266,993
43030	INTEREST	2,257	2,337	3,000	2,926	2,926	3,000
44100	FACILITY RENTAL	20	240	0	140	140	150
46150	SPECIAL RECEIPTS	33,336	4,218	209	400	400	209
47100	SPONSORSHIPS	0	0	900	1,500	1,500	900
47200	GRANT PROCEEDS	1,300	2,656	0	1,400	1,400	0
47267	DONATIONS	0	0	0	0	0	0
49115	PROGRAM FEES	102,961	100,057	105,657	111,968	114,933	141,784
<b>EXPENSES</b>							
52110	PROGRAM/FACILITY DIRECTOR	0	0	0	0	0	0
52115	GENERAL STAFF	0	0	0	0	0	0
53132	DENTAL INSURANCE	1,200	1,097	1,280	814	827	1,280
53133	MEDICAL HEALTH INSURANCE	31,212	23,163	33,816	22,749	24,150	33,140
53134	LIFE INSURANCE	418	472	560	467	477	560
53135	IMRF PAYMENTS	18,952	19,202	20,530	19,031	19,031	17,500
53136	FICA PAYMENTS	25,190	24,421	28,870	25,959	25,959	32,400
53137	EMPLOYEE ASSISTANCE PROGRAM	284	260	310	145	158	310
53138	SALARY/SERVICE ADJUSTMENT	0	0	0	0	0	0
53140	IMRF/FICA PAYMENTS	0	0	0	0	0	0
54201	POSTAGE AND MAILING	1,642	1,585	1,400	1,433	1,433	1,400
54202	PRINTING AND DUPLICATING	3,690	7,385	5,800	5,807	5,807	5,800
54204	STAFF MEETINGS	641	676	650	590	625	650
54205	LEGAL PUBLICATIONS/NOTICES	0	224	150	0	0	150
54206	ADVERTISING/PUBLICITY	600	310	680	108	108	680
54207	STAFF TRAINING	398	1,275	1,160	948	1,007	1,292
54208	MEMBERSHIPS, DUES, FEES	2,164	2,076	2,150	1,421	1,421	2,150
54209	CONFERENCE AND TRAVEL	2,616	4,729	4,100	4,798	4,798	2,050
54212	ATTORNEY FEES	4,300	0	0	0	0	0
54215	PROFESSIONAL FEES	0	100	250	0	0	250



CHAMPAIGN PARK DISTRICT  
 CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: SPECIAL RECREATION FUND

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
EXPENSES							
54234	LANDFILL FEES	0	0	0	0	0	0
54236	AUTO ALLOWANCE	1,750	1,151	1,440	1,287	1,324	1,440
54240	OFFICE EQUIPMENT REPAIRS	0	0	0	0	0	0
54241	VEHICLE REPAIR	5,705	0	1,000	285	285	500
54245	BUILDING REPAIR	495	1,041	200	209	209	200
54250	EQUIPMENT RENTAL	0	414	250	540	540	540
54251	RENTAL FACILITIES	23,044	26,923	31,929	26,819	26,819	28,120
54253	PEST CONTROL	360	360	360	360	360	360
54254	SERVICE CONTRACTS	648	613	700	1,369	1,600	1,680
54255	LICENSE AND FEES	0	0	100	0	0	0
54260	SERVICE CONTRACTS-FACILITIES	0	0	0	0	0	0
54264	CELL PHONE EXPENSE	110	59	225	66	68	225
54265	SUBSCRIPTIONS	25	19	30	0	0	30
54270	PERSONNEL COSTS	0	0	0	0	0	0
54280	OTHER CONTRACTUAL SERVICES	230	47,389	2,082	400	400	2,000
54281	CONTRACTUAL PERSONNEL	2,758	5,811	5,688	4,169	4,247	5,188
54282	INTERN STIPEND	0	2,466	3,200	2,300	2,300	3,200
54285	CONTRACTUAL ENTERTAINMENT	0	0	0	100	100	300
54292	SCHOLARSHIPS	5,000	5,000	0	0	0	0
54299	FIELD/SPECIAL TRIPS	9,908	6,240	13,385	9,965	10,134	17,201
55301	OFFICE SUPPLIES	1,021	1,329	1,100	814	814	1,100
55302	ENVELOPES AND STATIONARY	160	653	300	572	572	300
55303	DUPLICATING SUPPLIES	333	349	400	396	396	400
55305	PHOTOGRAPHIC SUPPLIES	10	0	50	0	0	50
55307	BOOKS AND MANUSCRIPTS	0	0	0	0	0	0
55315	STAFF UNIFORMS	1,763	1,334	1,850	1,597	1,597	2,072
55316	PARTICIPANT UNIFORMS	552	817	667	1,713	1,713	757
55320	BUILDING MAINTENANCE SUPPLIES	325	2,255	400	438	438	500
55322	CLEANING/JANITORIAL SUPPLIES	237	433	500	565	616	675
55327	VEHICLE/EQUIPMENT REPAIR PARTS	7,067	135	1,000	446	445	1,000
55329	OFFICE EQUIPMENT VALUE <\$10000	0	0	3,000	3,600	3,600	3,000
55330	GAS,FUEL,GREASE AND OIL	6,046	4,963	6,000	4,909	4,940	5,000
55348	FLOWERS AND CARDS	0	30	50	0	0	50
55349	PLAQUES, AWARDS AND PRIZES	296	143	1,520	1,344	1,358	1,570
55350	RECREATION/PROGRAM SUPPLIES	4,116	9,149	3,930	4,745	5,007	4,726
55354	FOOD SUPPLIES	7,025	8,110	8,840	7,619	7,664	13,051
55360	MERCHANDISE FOR RESALE	0	0	0	0	0	0
56231	GAS AND ELECTRICITY	3,208	3,084	3,200	3,520	3,520	3,696

CHAMPAIGN PARK DISTRICT  
 CUSTOM DETAILED BUDGET REPORT

F-YR: 16

ID: BP43000A.CCP

FUND: SPECIAL RECREATION FUND

ACCOUNT NUMBER	DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
EXPENSES							
56232	WATER	710	647	710	739	739	754
56233	TELECOMM EXPENSE	1,203	1,318	1,400	1,903	1,903	1,852
57131	WORKERS COMPENSATION PREMIUM	2,709	2,388	2,600	2,285	2,537	2,127
57220	LIABILITY INSURANCE	1,484	1,454	1,500	1,593	1,753	2,169
57222	EMPLOYMENT PRACTICES	706	686	800	668	726	699
57224	PROPERTY INSURANCE	4,553	4,586	5,100	4,746	5,090	4,146
58001	PERIODIC MAINTENANCE	0	0	0	0	0	0
59414	CREDIT CARD CHARGES	971	1,267	1,200	1,251	1,261	1,200
61501	OFFICE EQUIPMENT >\$10,000	1,485	2,963	0	0	0	0
61504	VEHICLES/EQUIPMENT	0	0	50,000	45,116	45,116	65,000
61508	CPD - ADA	91,016	748,048	805,000	438,364	485,000	350,000
61509	UPD CAPITAL ADA	0	0	142,000	119,148	119,148	96,370
70301	OFFICE STAFF/SUPPORT	0	0	0	0	0	29,994
70302	OFFICE STAFF/SUPPORT OT	0	0	0	0	0	0
70501	MANAGERS/SUPERVISORS	52,213	55,018	56,156	46,641	49,768	46,009
71001	PROGRAM/FACILITY DIR.	99,007	94,194	105,644	102,583	105,750	104,083
80303	PT OFFICE STAFF/SUPPORT	34,780	35,815	37,356	30,681	31,260	7,200
80903	PT BUILDING SERVICE WORKER	3,437	3,722	3,750	3,613	3,700	3,750
81003	PT PROGRAM DIRECTOR\SUPERVISOR	17,736	17,131	20,319	15,997	16,163	25,187
81403	INSTRUCTORS/OVERNIGHT STAFF	4,513	3,602	5,700	4,009	4,009	5,929
81503	PT - INCLUSION AIDS ADA	24,256	25,378	25,332	39,831	40,975	41,000
81703	PT DAY CAMP STAFF/LIFE GUARDS	90,276	97,981	102,604	96,856	98,898	126,437
81903	PT BUILDING/PARK OPENERS	0	0	0	0	0	0
82103	ADA STAFF	0	544	25,000	68	68	0
83003	ALLOWANCES/REIMBURSEMENTS	1,482	2,230	2,250	4,598	5,015	2,250
TOTAL ALL FUND REVENUES & BEG. BALANCE		986,893	930,409	923,554	931,049	934,014	2,484,885
TOTAL ALL FUND EXPENSES		608,036	1,316,217	1,589,523	1,125,107	1,185,746	1,114,699
ALL FUND SURPLUS (DEFICIT)		378,857	(385,808)	(665,969)	(194,058)	(251,732)	1,370,186

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## BUDGET BY FUND – POLICE FUND

### PRINCIPAL RESPONSIBILITIES

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

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

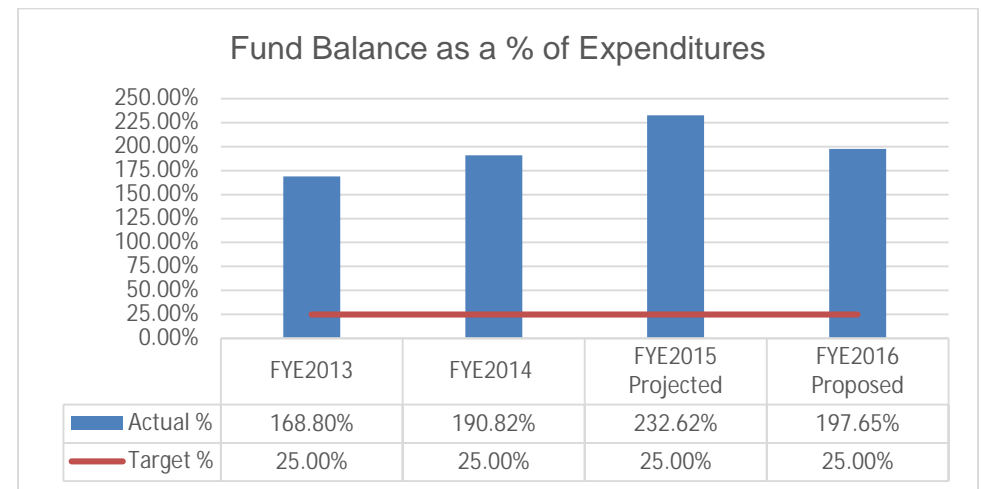
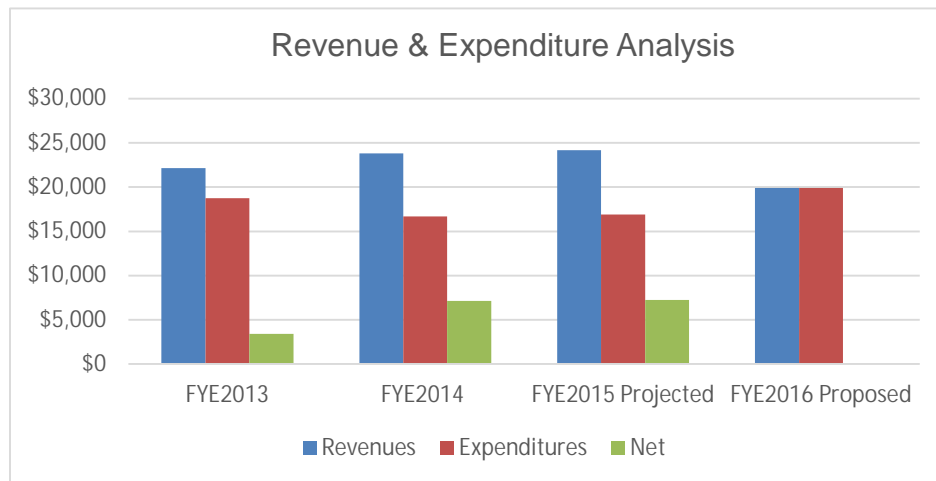
### 2014-15 ACCOMPLISHMENTS

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

### 2015-16 GOALS

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

Objective		Tactics	Action Team Assignment	Initial Time Frame
11.1	Continue to improve the efficiency and effectiveness of the Park District.	Maintain at a minimum 90-day reserve level (25%).	Finance	Near Term



### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 0.22	\$ 0.20	\$ 0.20	\$ 0.24

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

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: POLICE PROTECTION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							39,312
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
19-01-001-41010	PROPERTY TAXES	22,146	23,783	25,000	24,095	24,095	19,830
19-01-001-43030	INTEREST	21	17	40	70	70	60
TOTAL ADMINISTRATION		22,167	23,800	25,040	24,165	24,165	19,890
TOTAL REVENUES: ADMINISTRATION		22,167	23,800	25,040	24,165	24,165	19,890
EXPENSES							
ADMINISTRATION							
19-01-001-54281	CONTRACTUAL PERSONNEL	18,760	16,671	24,000	14,113	16,900	19,890
TOTAL ADMINISTRATION		18,760	16,671	24,000	14,113	16,900	19,890
TOTAL ADMINISTRATION		18,760	16,671	24,000	14,113	16,900	19,890
TOTAL REVENUES		22,167	23,800	25,040	24,165	24,165	19,890
TOTAL EXPENSES		18,760	16,671	24,000	14,113	16,900	19,890
SURPLUS (DEFICIT)		3,407	7,129	1,040	10,052	7,265	0
TOTAL FUND REVENUES & BEG. BALANCE		22,167	23,800	25,040	24,165	24,165	59,202
TOTAL FUND EXPENSES		18,760	16,671	24,000	14,113	16,900	19,890
FUND SURPLUS (DEFICIT)		3,407	7,129	1,040	10,052	7,265	39,312

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# BUDGET BY FUND – PAVING AND LIGHTING FUND

## PRINCIPAL RESPONSIBILITIES

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

## 2014-15 ACCOMPLISHMENTS

- Received \$200,000 grant from the Illinois Department of Commerce and Economic Opportunity for the Kaufman Lake North roadwork project which was completed in 2014.
- Installed lighting at Douglass Park in conjunction with overall park improvements.

## 2015-16 GOALS

- Continue to maintain existing lighting, roadways, sidewalks and parking lots to the District’s standards.

### Operations

**Goal: Provide safe, distinctive and well-maintained parks and facilities.**

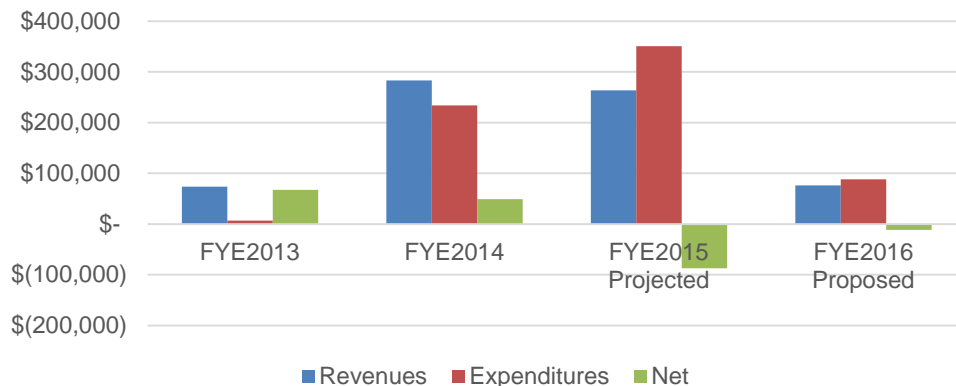
Objective	Tactics	Action Team Assignment	Initial Time Frame
7.2 Maintain, repair and renovate existing facilities, parks and trails to exceed the expectations of the community.		Operations Team	Ongoing

### Planning

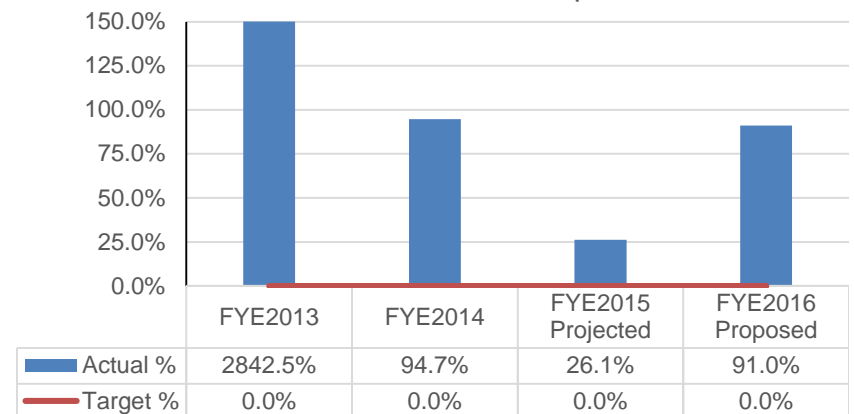
**Goal: Develop parks, trails, and facility plans by aligning resources with community’s needs.**

Objective	Tactics	Action Team Assignment	Initial Time Frame
8.1 Create or update facilities, parks, and trails master plans.	Evaluate and determine how to implement the master plan for Spalding and Heritage.	Planning	Short Term

Revenue & Expenditure Analysis



Fund Balance as a % of Expenditures



CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: PAVING AND LIGHTING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							91,709
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
09-01-001-41010	PROPERTY TAXES	73,791	75,726	75,186	74,608	74,608	76,280
09-01-001-43030	INTEREST	80	24	150	204	204	125
09-01-001-47200	GRANT PROCEEDS	0	207,400	188,996	188,995	188,995	0
TOTAL ADMINISTRATION		73,871	283,150	264,332	263,807	263,807	76,405
TOTAL REVENUES: ADMINISTRATION		73,871	283,150	264,332	263,807	263,807	76,405
EXPENSES							
ADMINISTRATION							
09-01-001-58002	ROUTINE MAINTENANCE	0	0	81,100	46,962	47,000	88,000
09-01-001-61508	PARK CONSTRUCTION/IMPROVEMENTS	6,552	233,755	315,000	303,905	303,905	0
TOTAL ADMINISTRATION		6,552	233,755	396,100	350,867	350,905	88,000
TOTAL ADMINISTRATION		6,552	233,755	396,100	350,867	350,905	88,000
TOTAL FUND REVENUES & BEG. BALANCE		73,871	283,150	264,332	263,807	263,807	168,114
TOTAL FUND EXPENSES		6,552	233,755	396,100	350,867	350,905	88,000
FUND SURPLUS (DEFICIT)		67,319	49,395	(131,768)	(87,060)	(87,098)	80,114



## BUDGET BY FUND – CAPITAL IMPROVEMENT AND REPAIR FUND

### PRINCIPAL RESPONSIBILITIES

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

### 2014-15 ACCOMPLISHMENTS

- The largest capital project during FYE2015 was Douglass Park Improvements, which was completed in early May 2015. This project was funded with a capital grant through IDNR.
- Received the final installment on the Leonhard Recreation Center IDNR grant totaling \$1,250,000, which added to the available balance.

### 2015-16 GOALS

#### Technology

**Goal: Improve the delivery of the programs and services for residents and staff through comprehensive, cost-effective, innovative, reliable, and secure technology services and solutions.**

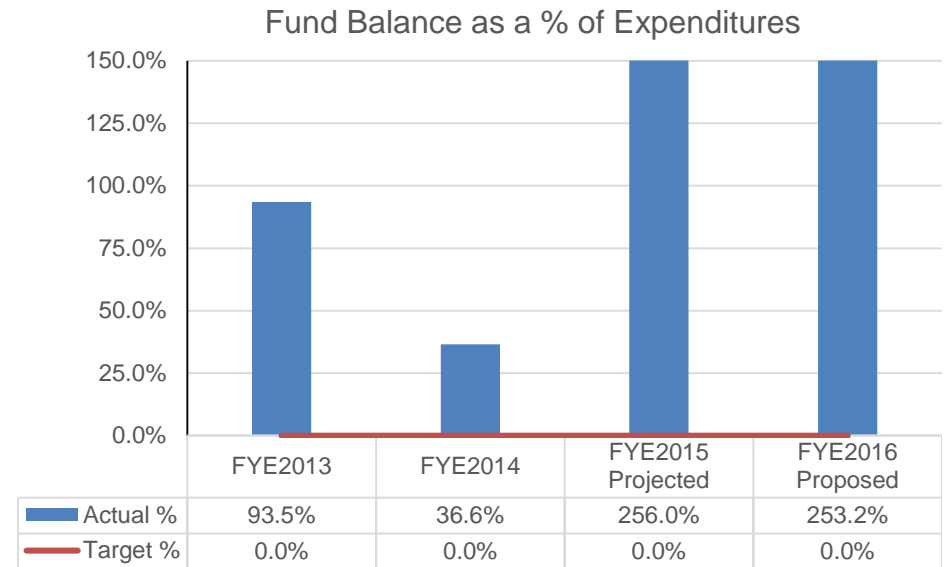
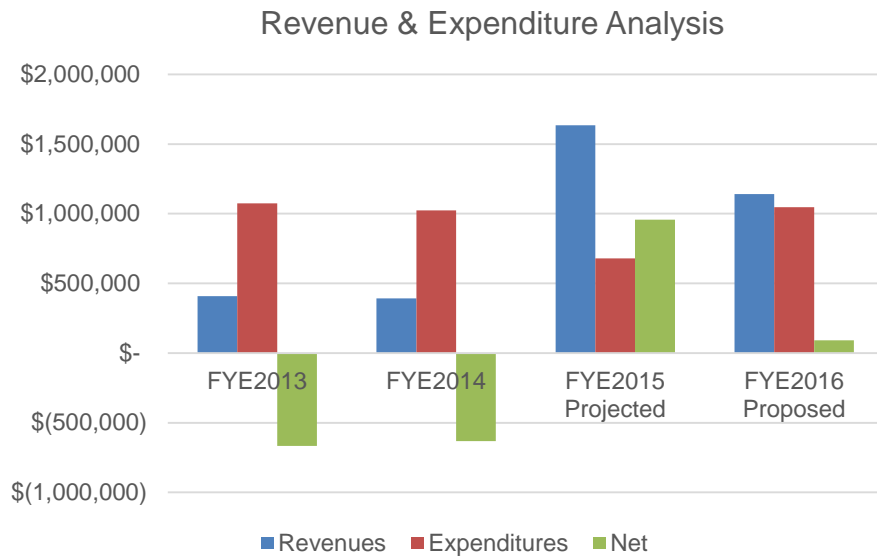
	Objective	Tactics	Action Team Assignment	Initial Time Frame
3.4	Develop and implement comprehensive IT solutions and practices.	Develop and implement a computer replacement schedule and migrate all computers to the same operating system and Office Suite versions.	Technology Team	Majority is complete, final purchases in FYE2016

#### Operations

**Goal: Provide safe, distinctive and well-maintained parks and facilities.**

	Objective	Tactics	Action Team Assignment	Initial Time Frame
7.1	Continue to develop and implement operations plans, policies, procedures and systems that ensure safe, distinctive and well-maintained parks and facilities.	Update the vehicle replacement plan.	Operations Team Risk Manager	Near Term
7.2	Maintain, repair and renovate existing facilities, parks and trails to exceed the expectations of the community.	Update Master Trails Plan.	Planning & Development	Near Term
		Conceptual plans for Spalding and Heritage.	Planning & Development	Near Term
		Evaluate options for the old Leonhard Recreation Center.	Operations Team	Completed FYE2015
7.3	Promote continuous improvement to parks, facilities and trails through innovation and technology.	Install all new or replacement playgrounds in-house instead of contracting out the installation.	Planning & Development Operations Team	Replaced 3 during FYE2015, 1 scheduled for FYE2016

## BUDGET BY FUND – CAPITAL IMPROVEMENT AND REPAIR FUND



This fund is primarily funded by replacement taxes through the State of Illinois. The volatility of the expenditures is a result of utilizing prior reserve balances to fund future projects as well as the timing of grant funded projects. The large spike in revenues and fund balance is directly related to the grant proceeds received from IDNR as mentioned previously in addition to funds transferred in from the General Fund reserves to set aside \$700,000 for park development and an additional \$100,000 for trails and pathways as approved by the Board in May 2015.

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: CAPITAL IMPROVEMENTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	BUDGETED	2015 12 MO. ACTUAL	PROJECTED	--2016-- REQUESTED BUDGET
-----							
BEGINNING BALANCE							1,737,317
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
16-01-001-41020	REPLACEMENT TAXES	262,437	275,043	265,000	287,883	287,885	287,885
16-01-001-43030	INTEREST	3,243	2,026	1,600	883	900	500
16-01-001-46150	SPECIAL RECEIPTS	142,451	116,280	135,000	55,196	120,102	120,051
16-01-001-46500	TRANSFERS	0	0	343,000	343,000	343,000	1,554,600
16-01-001-47200	GRANT PROCEEDS	0	0	1,250,000	1,250,000	1,250,000	0
TOTAL ADMINISTRATION		408,131	393,349	1,994,600	1,936,962	2,001,887	1,963,036
TOTAL REVENUES: ADMINISTRATION		408,131	393,349	1,994,600	1,936,962	2,001,887	1,963,036
EXPENSES							
ADMINISTRATION							
16-01-001-61501	OFFICE TECHNOLOGY	20,837	11,619	10,000	0	0	0
16-01-001-61502	TECHNOLOGY EQUIP REPLACEMENT	0	0	0	0	0	25,000
16-01-001-61504	VEHICLES / EQUIPMENT	82,546	0	0	0	0	110,000
16-01-001-61508	PARK CONSTRUCTION/IMPROVEMENTS	863,693	999,333	829,986	639,309	678,629	912,600
16-01-001-61515	REPAIR PROJECTS, EQUIPMENT	108,048	13,373	0	0	0	0
TOTAL ADMINISTRATION		1,075,124	1,024,325	839,986	639,309	678,629	1,047,600
TOTAL ADMINISTRATION		1,075,124	1,024,325	839,986	639,309	678,629	1,047,600
TOTAL FUND REVENUES & BEG. BALANCE		408,131	393,349	1,994,600	1,936,962	2,001,887	3,700,353
TOTAL FUND EXPENSES		1,075,124	1,024,325	839,986	639,309	678,629	1,047,600
FUND SURPLUS (DEFICIT)		(666,993)	(630,976)	1,154,614	1,297,653	1,323,258	2,652,753

# BUDGET BY FUND – BOND AMORTIZATION FUND

## PRINCIPAL RESPONSIBILITIES

**BOND AMORTIZATION FUND** – Real estate taxes are levied for this fund to pay for principal and interest associated with the annual General Obligation Bond issued by the District. As of May 1, 2015, the District has \$1,084,000, plus interest of \$5,094, in non-referendum General Obligation Bonds outstanding that are due to be paid November 30, 2015. The revenues received are transferred to the bond proceeds fund to record the payment. As the general obligation debt is considered short-term, the debt is recorded as a liability and therefore not reflected as debt service expenditures in the budget detail.

The District has \$4,625,000 of Alternate Revenue General Obligation Bonds outstanding. The current year debt payment and interest on this outstanding debt is \$525,250. This debt payment will be financed by a portion of the proceeds from the General Obligation Bond issue and will be paid out of the bond proceeds fund.

During FYE2015, additional property taxes were received in relation to refunding the Alternate Revenue Bonds causing the fund balance at April 30, 2015 to be more than required to pay the current year debt service. To rectify this overpayment, the District abated this excess on the property tax revenues to be received during FYE2016 reducing the ending balance to expectations.

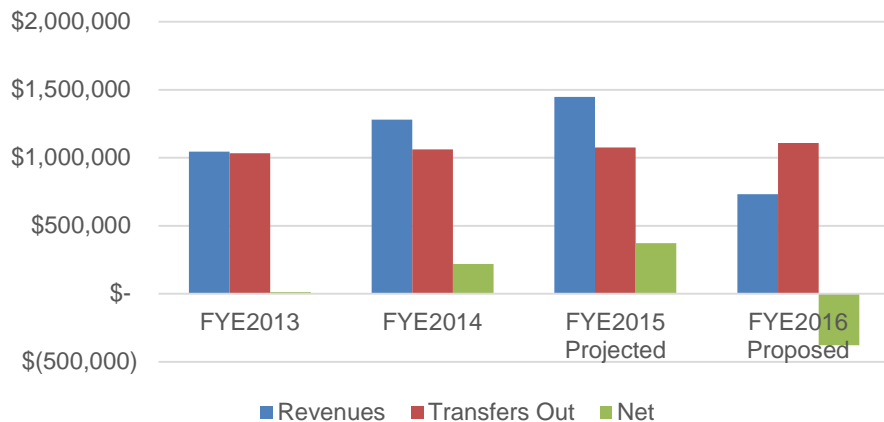
## 2014-15 ACCOMPLISHMENTS

- Paid off the 2013 general obligation debt as required by the maturity date.
- Received the 2014 general obligation bond proceeds in December 2014.

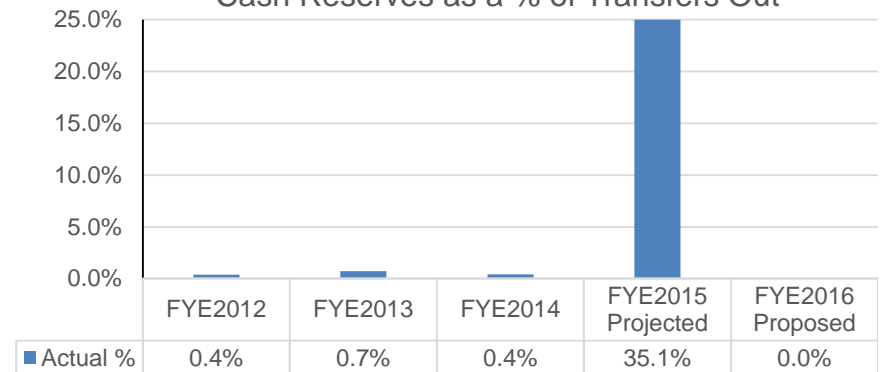
## 2015-16 Goals

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

Revenue & Transfers Analysis



Cash Reserves as a % of Transfers Out



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

## BUDGET BY FUND – BOND AMORTIZATION FUND

Debt Service Schedule					
Type	Payment Due Date	Rate	Principal	Interest	Total Principal & Interest
General Obligation Bonds, 11/30/14	11/30/15	0.47%	\$ 1,084,000	\$ 5,095	\$ 1,089,095
Alternate Revenue Bonds, Series 2013	06/15/15			62,625	62,625
	12/15/15	2.00%	400,000	62,625	462,625
	06/15/16			58,625	58,625
	12/15/16	2.00%	410,000	58,625	468,625
	06/15/17			54,525	54,525
	12/15/17	2.00%	420,000	54,525	474,525
	06/15/18			50,325	50,325
	12/15/18	3.00%	435,000	50,325	485,325
	06/15/19			43,800	43,800
	12/15/19	3.00%	445,000	43,800	488,800
	06/15/20			37,125	37,125
	12/15/20	3.00%	460,000	37,125	497,125
	06/15/21			30,225	30,225
	12/15/21	3.00%	480,000	30,225	510,225
	06/15/22			23,025	23,025
	12/15/22	3.00%	495,000	23,025	518,025
	06/15/23			15,600	15,600
	12/15/23	3.00%	515,000	15,600	530,600
	06/15/24			7,875	7,875
	12/15/24	3.00%	525,000	7,875	532,875
			<u>\$ 4,585,000</u>	<u>\$ 767,500</u>	<u>\$ 5,352,500</u>

<u>Legal Debt Margin</u>	
Assessed Value (2013 Levy Year)	<u>\$1,503,718,963</u>
Legal Debt Margin Debt Limitation – 2.875% of Total Assessed Value	<u>\$43,231,920</u>
Total Debt Applicable to the Debt Limit	
General Obligation Bond	1,084,000
Alternate Revenue Bonds	<u>0</u>
Total Debt Applicable to Debt Limit	<u>1,084,000</u>
Legal Debt Margin	\$42,163,920
Total Net Debt Applicable to the Debt Limit as a % of the Debt Limit	2.47%
Historical Debt Limit %:	
FYE2014	2.48%
FYE2013	2.39%
FYE2012	2.32%
FYE2011	2.26%
FYE2010	2.26%

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

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: BOND AMORTIZATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							377,572
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
21-01-001-41010	PROPERTY TAXES	1,045,436	1,281,044	1,446,500	1,447,063	1,447,063	732,330
21-01-001-43030	INTEREST	250	176	600	814	814	350
TOTAL ADMINISTRATION		1,045,686	1,281,220	1,447,100	1,447,877	1,447,877	732,680
TOTAL REVENUES: ADMINISTRATION		1,045,686	1,281,220	1,447,100	1,447,877	1,447,877	732,680
EXPENSES							
ADMINISTRATION							
21-01-001-59407	INTEREST EXPENSE	0	0	0	0	0	0
21-01-001-59409	TRANSFERS	1,032,880	1,060,659	1,074,800	1,074,800	1,074,800	1,109,812
TOTAL ADMINISTRATION		1,032,880	1,060,659	1,074,800	1,074,800	1,074,800	1,109,812
TOTAL ADMINISTRATION		1,032,880	1,060,659	1,074,800	1,074,800	1,074,800	1,109,812
TOTAL FUND REVENUES & BEG. BALANCE		1,045,686	1,281,220	1,447,100	1,447,877	1,447,877	1,110,252
TOTAL FUND EXPENSES		1,032,880	1,060,659	1,074,800	1,074,800	1,074,800	1,109,812
FUND SURPLUS (DEFICIT)		12,806	220,561	372,300	373,077	373,077	440

# BUDGET BY FUND – BOND PROCEEDS FUND

## PRINCIPAL RESPONSIBILITIES

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

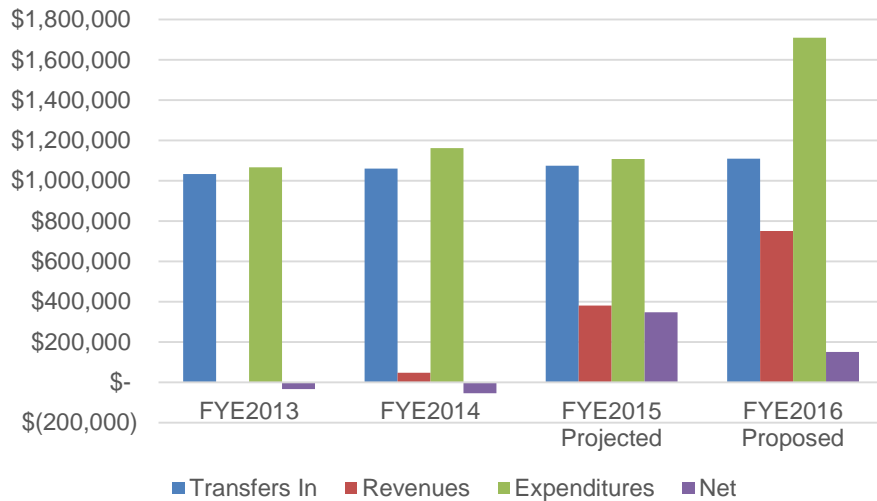
## 2014-15 ACCOMPLISHMENTS

- Focus on Douglass Park improvement project.
- Received grant proceeds of \$379,511 for Sunset Ridge Project completed in FYE2014.
- Invested funds in a higher-yield account than prior year, which maintains liquidity as required.

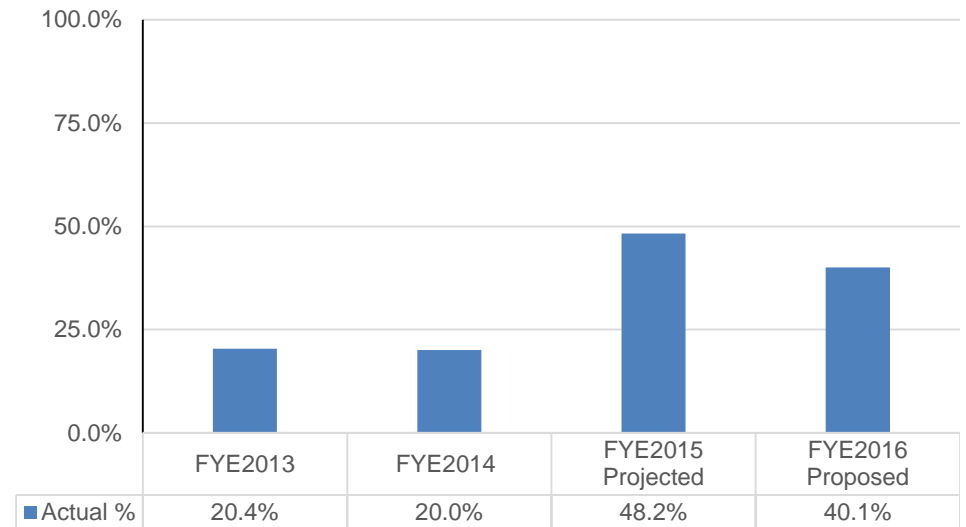
## 2015-16 Goals

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

Revenues, Transfers & Expenditures Analysis



Cash Reserves as a % of Expenditures



CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: BOND PROCEEDS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							534,245
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
22-01-001-43030	INTEREST	165	90	125	476	480	200
22-01-001-46500	TRANSFER IN	1,032,880	1,060,659	1,074,800	1,074,800	1,074,800	1,109,812
22-01-001-46900	BOND RECEIPTS	0	47,719	0	0	0	0
22-01-001-47200	GRANT PROCEEDS	0	0	379,511	379,510	379,510	750,000
TOTAL ADMINISTRATION		1,033,045	1,108,468	1,454,436	1,454,786	1,454,790	1,860,012
TOTAL REVENUES: ADMINISTRATION		1,033,045	1,108,468	1,454,436	1,454,786	1,454,790	1,860,012
EXPENSES							
ADMINISTRATION							
22-01-001-54205	LEGAL PUBLICATIONS/NOTICES	0	0	0	48	48	60
22-01-001-54215	PROFESSIONAL FEES	5,986	3,596	15,000	5,378	5,378	5,000
22-01-001-59405	BOND REDEMPTION	315,000	375,000	385,000	385,000	385,000	400,000
22-01-001-59407	INTEREST EXPENSE	231,779	123,559	143,100	145,214	145,214	131,417
22-01-001-61504	VEHICLES / EQUIPMENT	0	0	367,000	344,781	347,607	112,690
22-01-001-61508	PARK CONSTRUCTION/IMPROVEMENTS	514,284	660,422	600,500	216,314	224,408	1,060,000
TOTAL ADMINISTRATION		1,067,049	1,162,577	1,510,600	1,096,735	1,107,655	1,709,167
TOTAL ADMINISTRATION		1,067,049	1,162,577	1,510,600	1,096,735	1,107,655	1,709,167
TOTAL FUND REVENUES & BEG. BALANCE		1,033,045	1,108,468	1,454,436	1,454,786	1,454,790	2,394,257
TOTAL FUND EXPENSES		1,067,049	1,162,577	1,510,600	1,096,735	1,107,655	1,709,167
FUND SURPLUS (DEFICIT)		(34,004)	(54,109)	(56,164)	358,051	347,135	685,090



# BUDGET BY FUND – LAND ACQUISITION FUND

## PRINCIPAL RESPONSIBILITIES

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

## 2014-15 ACCOMPLISHMENTS

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

## 2015-16 GOALS

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

**Park Board Priorities Land Acquisition Open Space Expansion: Goal:**

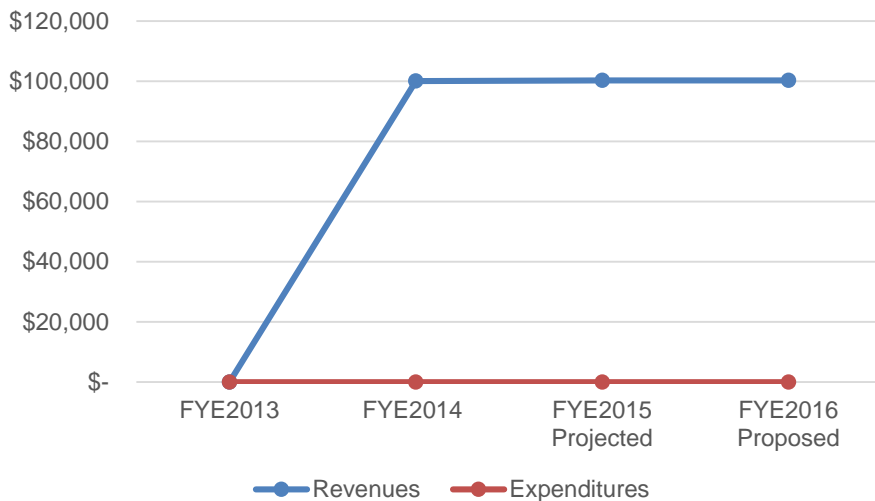
**Determine types of additional open space needed**

**Environmental and Natural Resources**

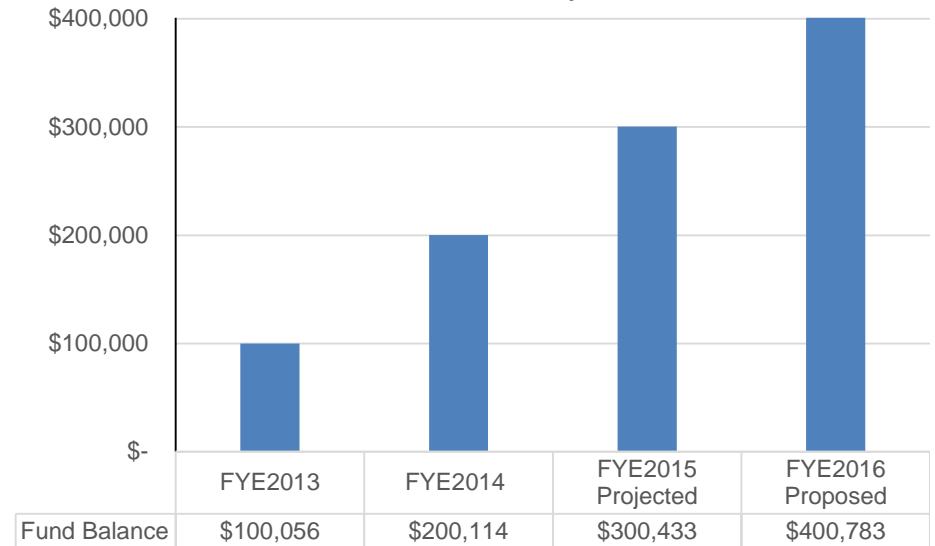
**Goal: Expand environmental efforts and natural resource stewardship.**

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

Revenue & Expenditure Analysis



Fund Balance by Fiscal Year



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

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: LAND ACQUISITION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- REQUESTED BUDGET
-----							300,433
BEGINNING BALANCE							
ADMINISTRATION							
REVENUES							
ADMINISTRATION							
24-01-001-43030	INTEREST INCOME	56	57	180	319	320	350
24-01-001-46500	TRANSFER IN	0	100,000	100,000	100,000	100,000	100,000
TOTAL ADMINISTRATION		56	100,057	100,180	100,319	100,320	100,350
TOTAL REVENUES: ADMINISTRATION		56	100,057	100,180	100,319	100,320	100,350
EXPENSES							
ADMINISTRATION							
24-01-001-61520	LAND ACQUISITION/DEVELOPMENT	0	0	100,000	0	0	0
TOTAL ADMINISTRATION		0	0	100,000	0	0	0
TOTAL ADMINISTRATION		0	0	100,000	0	0	0
TOTAL REVENUES		56	100,057	100,180	100,319	100,320	100,350
TOTAL EXPENSES		0	0	100,000	0	0	0
SURPLUS (DEFICIT)		56	100,057	180	100,319	100,320	100,350
TOTAL FUND REVENUES & BEG. BALANCE		56	100,057	100,180	100,319	100,320	400,783
TOTAL FUND EXPENSES		0	0	100,000	0	0	0
FUND SURPLUS (DEFICIT)		56	100,057	180	100,319	100,320	400,783

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## *CAPITAL IMPROVEMENT PLAN*

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### **Overview**

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

### **Capital Outlay**

The capital budget authorizes and provides for control of expenditures for the acquisition of significant District assets and construction of all capital facilities. A five-year capital improvement plan was discussed for fiscal year ended April 30, 2016 and will be updated annually thereafter. 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, depreciable capital expenditures should have a cost of at least \$10,000 and an estimated useful life of three years or longer. As capital projects are completed, the operations of these facilities are funded in the operating budget.

### **Routine Capital Expenditures**

The operating budget authorizes and provides the basis of control of operating and maintaining new facilities. Annual routine, as well as periodic maintenance and repair expenditures are factored in as part of the capital budget process, however these expenditures are included in the operating budget and are not considered in the capital improvement plan.

### **Process**

During the annual budget process, each department manager submits project requests prioritized by importance, linking to strategic plan and board goals for review. The Department Heads and Executive Director review the requests in order to meet the District's maintenance, development and land acquisition goals and standards. If further changes are required, Department Heads may seek input from the managers to review the listing of requests and make additional cuts to due funding availability. The overall goal is to work together as a team to meet the overall goals and standards of the District. During the year, as the needs of the District change and as new opportunities become available, the capital improvement program and budget is revisited, and updated as needed.

### **Funding**

Funding for capital projects comes from a variety of sources. The District will issue approximately \$1,092,700 of non-referendum General Obligation Bonds in November, 2015. Approximately half of these proceeds will be used for the debt payment on the Alternate Revenue General Obligation Bonds, and the remaining proceeds for capital projects. Other sources include corporate replacement taxes, state grants, prior year operating budget surpluses, and real estate taxes not needed to fund the regular operating budgets. The District also has \$8,646,384 available to bond in General Obligation bonds based on .575% of assessed valuation.

Impact of the Capital Plan on the Operating Budget

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

The overall capital improvement plan projects will most likely result in a reduction of long-term operating expenditures while keeping on scheduled maintenance and replacement timelines with higher-efficiency equipment, should meet the strategic goal of reducing energy consumption. For example, installing the fiber lines within Centennial Park will result in annual savings of \$4,500 per site that is switched over. The initial plan is to replace two locations for an annual savings of \$9,000. The cost of the new accounting software will increase staff efficiencies while costing \$11,000 in annual maintenance fees, which is slightly less than the current year expenditures.

Summary

This year the District and the Foundation capital projects total \$2,684,600, most of which are nonrecurring, and \$421,500 for maintenance and repairs. The fiscal year 2016 capital plan was approved at the April 22, 2015 Board of Commissioners meeting. The major capital projects included in the FY16 plan include a Hessel Park playground replacement, re-lamping the field lights at the Dodds 3-Plex, trail development at Human Kinetics, Garden Hills, and Heritage Park, as well as \$140,000 for the Dodds Tennis Center parking lot replacement. Other capital funding is to be used for maintaining our existing parks and facilities, technology and for energy conservation.

The following is 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. Of the \$3,216,100 approved by the Board on April 22, 2015, \$100,000 is a transfer from the General Fund to the Land Acquisition Fund, and the remaining \$10,000 will be paid directly by the Champaign Parks Foundation. Therefore those costs are not included in the District FYE2016 capital budget.

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**2015/2016 Capital Summary**

Capital Projects (Capital Budget):	
Capital Outlay	\$2,322,600
Equipment/Vehicle Maintenance & Technology	294,000
Risk Management Projects	<u>68,000</u>
Total CIP Expenditures	<b>2,684,600</b>
Routine Capital Projects (Operating Budget):	
Service Contracts	30,000
Equipment, Non-Depreciable	16,000
Periodic Maintenance	164,500
Routine Repairs and Maintenance	<u>211,000</u>
Subtotal Routine	<b>421,500</b>
<b>Total Capital</b>	<b>\$3,106,100</b>

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# Champaign Park District, Illinois

## *Capital Improvement Plan*

Data in Year FY 16

**NOTE:** Project # referenced is for planning purposes only, will be different for accounting purposes.

### PROJECTS BY YEAR & PRIORITY

Project Name	Department	Project #	Priority	Project Cost
		<b>See NOTE</b>		
<b>FY 16</b>				
<b>Priority 1 Life/Safety/Public Health</b>				
Douglass Ctr Window Replacements	Facility: Douglass	DC-001	1	38,000
Hays Center Roof and Eave Repairs	Facility: Hays Center	001_Maint	1	40,000
Shop Overhead Automatic Doors	Facility: Operations Shop	007_Ops	1	16,000
Sholem Baby Pool Slide Replacement	Facility: Sholem Aquatic Ctr	005_Rec	1	10,000
Springer Safety Surface Replacement	Facility: Springer	002_CA	1	10,000
Springer Porch Roof Replacement	Facility: Springer	008_Maint	1	15,000
Tennis Center Parking Lot	Facility: Tennis Center	006_Rec	1	140,000
3-Plex Field Lights Relamping	Parks: Dodds	Rec-07	1	50,000
<b>Total for: Priority 1</b>				<b>319,000</b>
<b>Priority 2 Board Priority</b>				
Trail and Park Path Additions	35_Planning	002_Trail	2	100,000
Redevelopment of Spalding Park (Grounds)	Parks: Spalding	003_Spalding	2	100,000
<b>Total for: Priority 2</b>				<b>200,000</b>
<b>Priority 3 Strategic Plan Goal</b>				
Technology Equipment Replacement	01_Administration: Technology	001_Tech	3	25,000
Accounting Software	01_Administration	001_ADM	3	133,600
Security Camera Upgrades & Replacement	01_Administration	001_Risk	3	52,000
Contingency	01_Administration	01_Contingcy	3	90,000
Electronic Filing System/Records Retention (c/o)	01_Administration	CO_15015	3	35,000
Replacement Park Light Fixtures	20_Operations	001_Park	3	35,000
Install Fiber between buildings	Facility: Leonhard Rec Center	001_IT	3	20,000
Replacement of 2 truck-mounted snow plow blades	Facility: Operations Shop	001_Grounds	3	14,000
3 Vehicle Replacements Horticulture '99, '00, '04	Facility: Operations Shop	001_Hort	3	60,000
Forklift Replacement	Facility: Operations Shop	002_Grounds	3	30,000
Track Loader	Facility: Operations Shop	Spec Proj 1	3	30,000
Replacement Mower	Facility: Operations Shop	Spec Proj 2	3	50,000
Sholem Sandblasting & Re-Painting	Facility: Sholem Aquatic Ctr	002_Rec	3	125,000
SAC Filter Bldg. Doors, Windows, Heat, Insulation	Facility: Sholem Aquatic Ctr	014_Rec	3	38,000
Springer Carpet Replacement	Facility: Springer	001_CA	3	16,000
Douglass Park - Permanent Fencing	Parks: Douglass	Ops 5	3	62,000
<b>Total for: Priority 3</b>				<b>815,600</b>
<b>Priority 5 Set Aside for Future</b>				
Land Acquisition	35_Planning	001_Land	5	100,000
<b>Total for: Priority 5</b>				<b>100,000</b>
<b>Priority 6 Grant</b>				
Virginia Theatre Lighting (GRANT CONTINGENT)	Facility: Virginia Theatre	002_VT Grant	6	350,000
Virginia Theatre Sound System (GRANT CONTINGENT)	Facility: Virginia Theatre	003_VT Grant	6	400,000
<b>Total for: Priority 6</b>				<b>750,000</b>

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
<b><i>Priority 7 From Operations</i></b>				
Network/Wireless Eqt. Upgrades	01_Administration: Technology	003_Tech	7	9,000
Server Hardware Replacement	01_Administration: Technology	004_Tech	7	7,000
Server Licensing	01_Administration: Technology	005_Tech	7	10,000
Replacement of Copy Machines	01_Administration	002_ADM	7	7,000
Hard Court Replacement	20_Operations	001_Annual	7	90,000
General Concrete	20_Operations	004_Annual	7	40,000
General Painting	20_Operations	005_Annual	7	35,000
General Roadway	20_Operations	006_Annual	7	6,000
Park Amenities - General Replacement	20_Operations	007_Annual	7	30,000
Park Signs	20_Operations	008_Annual	7	20,000
Playground Surfacing	20_Operations	009_Annual	7	20,000
Seal Coating/Line Striping Parking Lots	20_Operations	010_Annual	7	42,000
Sports Fields Mix	20_Operations	011_Annual	7	10,000
Planning Office Improvements	Facility: Bresnan Meeting Ctr	011_Plan	7	5,000
Sholem VGB Drain Covers-Replacement	Facility: Sholem Aquatic Ctr	001_Rec PM	7	17,500
Hard Court Re-surface/strip	Parks: Morrissey	Annual 2	7	50,000
Prayer for Rain Maintenance	Parks: West Side	003_Annual	7	8,000
<i>Total for: Priority 7</i>				406,500
<b><i>Priority 8 Champaign Parks Foundation</i></b>				
Replacement PF Pump Building	Facility: Prairie Farms	Rec 9	8	10,000
<i>Total for: Priority 8</i>				10,000
<b><i>Priority 9 ADA (CUSR Funds)</i></b>				
ADA-Accessible Mini Van	15_Special Recreation	001_CUSR	9	65,000
ADA General	15_Special Recreation	002_ADA	9	100,000
ADA - Springer Room 110 Floor	15_Special Recreation	010_Maint	9	20,000
ADA-VT Hearing Assist Replacement	Facility: Virginia Theatre	CO_15008	9	30,000
ADA-Hessel Park Playground Eqt & Installation	Parks: Hessel	003_Plan	9	400,000
<i>Total for: Priority 9</i>				615,000
<b>Total for FY 16</b>				<b>3,216,100</b>
<b>GRAND TOTAL</b>				<b>3,216,100</b>

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## PROJECT DESCRIPTIONS

# ADA

### ADA General Project Number: 002\_ADA

**Department:** 15\_Special Recreation

**Strategic Goal** 2.2.1

**Description:** This is to be used for ADA compliance items identified in the formal ADA Transition Plan. Details of the specific items will be identified and forwarded to the CUSR Administrative board for review and approval. In the future, these items will be identified as part of the formal District CIP planning process and specifically identified. No impact on operations.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 15 CUSR CPD Capital	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

### ADA-Accessible Mini Van Project Number: 001\_CUSR

**Department:** 15\_Special Recreation

**Strategic Goal**

**Description:** New addition to allow for better efficiency in single pickups, adding another wheelchair accessible vehicle.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 15 CUSR CPD Capital	65,000					65,000
<b>Total</b>	<b>65,000</b>					<b>65,000</b>

### ADA-Hessel Park Playground Eqt & Installation Project Number: 003\_Plan

**Department:** Parks: Hessel

**Strategic Goal** 7.3.3

**Description:** Hessel Park Playground and Sprayground: equipment, safety surface, sidewalks, installation; restrooms, amphitheater

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 15 CUSR CPD Capital	200,000					200,000
Fund 16 - Capital Improvements	200,000					200,000
<b>Total</b>	<b>400,000</b>					<b>400,000</b>

### ADA - Springer Room 110 Floor Project Number: 010\_Maint

**Department:** 15\_Special Recreation

**Strategic Goal** 7.2

**Description:** Address the multiple uneven & sloping areas to meet ADA compliance. No impact on operations.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 15 CUSR CPD Capital	20,000					20,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## PROJECT DESCRIPTIONS

# ADA

<b>ADA-VT Hearing Assist Replacement</b>	<b>Project Number:</b>	<b>CO_15008</b>
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**Department:** Facility: Virginia Theatre

**Strategic Goal** 2.2.1

**Description:** Replacement of the hearing assistance system at the VT. This item was previously approved by the CUSR Administrative Board in August 2014, and was part of the FY14-15 CIP that will carry-over into FY15-16. This project was put out for bid in April 2015 with a projected start date in June 2015. No impact on operations.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 15 CUSR CPD Capital	30,000					30,000
<b>Total</b>	30,000					30,000



# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## PROJECT DESCRIPTIONS

# Aquatics

### Sholem Baby Pool Slide Replacement Project Number: 005\_Rec

**Department:** Facility: Sholem Aquatic  
**Strategic Goal** 7.2  
**Description:** No longer repairable.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 22 Bond Proceeds	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

### Sholem Sandblasting & Re-Painting Project Number: 002\_Rec

**Department:** Facility: Sholem Aquatic  
**Strategic Goal** 7.2  
**Description:** Paint delaminating, flaking, all pools

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	125,000					125,000
<b>Total</b>	<b>125,000</b>					<b>125,000</b>

### Sholem VGB Drain Covers-Replacement Project Number: 001\_Rec PM

**Department:** Facility: Sholem Aquatic  
**Strategic Goal**  
**Description:** Required drain covers have a maximum life expectancy and the manufacturer determines when they expire. This is to replace the existing drain covers per VGB Act. This will be a periodic maintenance expense for future years.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 02 - Recreation	17,500			20,000		37,500
<b>Total</b>	<b>17,500</b>			<b>20,000</b>		<b>37,500</b>

### SAC Filter Bldg. Doors, Windows, Heat, Insulation Project Number: 014\_Rec

**Department:** Facility: Sholem Aquatic  
**Strategic Goal** 7.2  
**Description:**

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	38,000					38,000
<b>Total</b>	<b>38,000</b>					<b>38,000</b>

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## PROJECT DESCRIPTIONS

# Buildings

### Hays Center Roof and Eave Repairs Project Number: 001\_Maint

**Department:** Facility: Hays Center

**Strategic Goal** 7.2

**Description:** Replacement of leaking/rotting roof & eaves. In the long run, this will decrease the amount spent on building maintenance and repairs, which in the prior year totaled \$7,204. Budgeted \$6,400 in FY16 due to timing of when this project is finalized.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	40,000					40,000
<b>Total</b>	<b>40,000</b>					<b>40,000</b>

### Springer Carpet Replacement Project Number: 001\_CA

**Department:** Facility: Springer

**Strategic Goal** 7.2

**Description:** New carpet in 201, elevator, main hallway, 207. No impact on operations.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	16,000					16,000
<b>Total</b>	<b>16,000</b>					<b>16,000</b>

### Springer Porch Roof Replacement Project Number: 008\_Maint

**Department:** Facility: Springer

**Strategic Goal** 7.2

**Description:** Deteriorated to the point of continual damage to interior walls. Budgeted savings from last fiscal year for building maintenance is \$3,885.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 22 Bond Proceeds	15,000					15,000
<b>Total</b>	<b>15,000</b>					<b>15,000</b>

### Springer Safety Surface Replacement Project Number: 002\_CA

**Department:** Facility: Springer

**Strategic Goal** 7.2, 2.3

**Description:** Replacement of deteriorated safety tiles with poured in place rubber surface in playscape

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 22 Bond Proceeds	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## PROJECT DESCRIPTIONS

# Buildings

**Planning Office Improvements** **Project Number: 011\_Plan**

**Department:** Facility: Bresnan Meeting

**Strategic Goal** 7.1.1, 7.1.2

**Description:** Material and furnishings to remodel upstairs Planning Office space to increase functionality and space for three (3) park planners. No impact on operations.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 01 General	5,000					5,000
<b>Total</b>	<b>5,000</b>					<b>5,000</b>

**Replacement PF Pump Building** **Project Number: Rec 9**

**Department:** Facility: Prairie Farms

**Strategic Goal** 7.2

**Description:** Replace original shed housing filter pumps for pond operation Operating costs for maintenance decreased \$4,200 in FY16.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Champaign Parks Foundation	10,000					10,000
Fund 16 - Capital Improvements	0					0
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## PROJECT DESCRIPTIONS

# Hard Courts

<b>Hard Court Replacement</b>	<b>Project Number:</b>	<b>001_Annual</b>
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**Department:** 20\_Operations

**Strategic Goal** 7.2

**Description:** This project calls for the contracted removal of the existing pavement at two (2) sites and the replacement of said court surfacing. This has been an annual project as we wrap up the existing sites through fiscal year 2018. At that time, all hard-courts within the District will have been addressed, and the next replacement would not occur until fiscal year 2024. This is an annual operating cost.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 01 General	90,000					90,000
<b>Total</b>	<b>90,000</b>					<b>90,000</b>

<b>Hard Court Re-surface/stripe</b>	<b>Project Number:</b>	<b>Annual 2</b>
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**Department:** Parks: Morrissey

**Strategic Goal**

**Description:** Morrissey (possible) Tennis Courts

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 01 General	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

**Information Technology**

**Install Fiber between buildings** **Project Number: 001\_IT**

**Department:** Facility: Leonhard Rec Ce

**Strategic Goal** 3.2

**Description:** This would run fiber lines from Leonhard to Sholem, Filter room and Prarie Farm. In addition from Douglass Center to Douglass Annex for IT purposes. This will affect two sites resulting in a \$9,000 annual savings in operating costs.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 16 - Capital Improvements	20,000					20,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

**Network/Wireless Eq. Upgrades** **Project Number: 003\_Tech**

**Department:** 01\_Administration: Tech

**Strategic Goal** 3.4.1, 3.3

**Description:** Increased amount for FY 15/16 as we will be adding guest wireless

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	9,000					9,000
<b>Total</b>	<b>9,000</b>					<b>9,000</b>

**Server Hardware Replacement** **Project Number: 004\_Tech**

**Department:** 01\_Administration: Tech

**Strategic Goal** 3.4.1

**Description:**

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	7,000					7,000
<b>Total</b>	<b>7,000</b>					<b>7,000</b>

**Server Licensing** **Project Number: 005\_Tech**

**Department:** 01\_Administration: Tech

**Strategic Goal** 3.4.1

**Description:**

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	10,000	10,000	10,000	10,000	10,000	50,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>50,000</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

**Information Technology**

**Technology Equipment Replacement** **Project Number: 001\_Tech**

**Department:** 01\_Administration: Tech

**Strategic Goal** 3.4.1

**Description:** For replacements and upgrades of tech equipment throughout the District.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 16 - Capital Improvements	25,000					25,000
<b>Total</b>	25,000					25,000

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## Lighting

### PROJECT DESCRIPTIONS

<b>Replacement Park Light Fixtures</b>	<b>Project Number:</b>	<b>001_Park</b>
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**Department:** 20\_Operations  
**Strategic Goal** 7.2  
**Description:** Provide upgrade and uniformity of park light fixtures throughout the District.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	35,000	35,000				70,000
<b>Total</b>	<b>35,000</b>	<b>35,000</b>				<b>70,000</b>

<b>3-Plex Field Lights Relamping</b>	<b>Project Number:</b>	<b>Rec-07</b>
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**Department:** Parks: Dodds  
**Strategic Goal** 7.2  
**Description:** Poles, fixtures, wiring, installation to replace the fieldlights at the 3-plex at Dodds. The existing lights were installed originally in 1977, then upgraded in 1998. They are in need of replacement to improve the lighting of the ballfields for safe game play.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

**Office Equipment**

**Replacement of Copy Machines** **Project Number: 002\_ADM**

**Department:** 01\_Administration

**Strategic Goal** 5.2

**Description:** Purchase new copy machine (scanner) to replace an older machine. Maintenance will be included in the purchase.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	7,000					7,000
<b>Total</b>	7,000					7,000



CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

**Operating Budget**

**General Concrete** **Project Number: 004\_Annual**

**Department:** 20\_Operations

**Strategic Goal** 7.2

**Description:** This request covers the annual expense of concrete repair/replacement along the District's trails, paths, walkways. This is generally contracted out.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 09 Paving & Lighting	40,000	40,000	40,000	40,000	40,000	200,000
<b>Total</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>200,000</b>

**General Painting** **Project Number: 005\_Annual**

**Department:** 20\_Operations

**Strategic Goal** 7.2

**Description:** The annual expense of interior/exterior painting of the District facilities as part of the painting schedule maintained by the Operations Department. In FY15-16, \$25,000 of the total will be set aside for the repainting/sealing of the auditorium floor at the Virginia Theatre.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	35,000	35,000	35,000	35,000	35,000	175,000
<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>175,000</b>

**General Roadway** **Project Number: 006\_Annual**

**Department:** 20\_Operations

**Strategic Goal** 7.2

**Description:** Annual expense for the purchase of materials to fill potholes, refill shoulders, top dress gravel parking lots through the various locations with in the District.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 09 Paving & Lighting	6,000	6,000	6,000	6,000	6,000	30,000
<b>Total</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>30,000</b>

**Park Amenities - General Replacement** **Project Number: 007\_Annual**

**Department:** 20\_Operations

**Strategic Goal** 7.1.1

**Description:** Annual park amenities for general replacement and maintenance. This generally includes the annual purchases of park benches (new and replacement), park grills (new and replacement), bike racks, etc.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	30,000	30,000	30,000	40,000	40,000	170,000
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>	<b>40,000</b>	<b>170,000</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

**Operating Budget**

**Park Signs** **Project Number: 008\_Annual**

**Department:** 20\_Operations  
**Strategic Goal** 7.2  
**Description:** Expenditures associated with the replacement of existing park signs to meet Park District standards and uniformity.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	20,000	10,000	10,000	10,000	10,000	60,000
<b>Total</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>60,000</b>

**Playground Surfacing** **Project Number: 009\_Annual**

**Department:** 20\_Operations  
**Strategic Goal** 7.3.3  
**Description:** The annual purchase of playground fibar, as well as infield mix, warning track material, topsoil, etc. for the various sports fields.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	20,000	20,300	31,200	31,800	32,400	135,700
<b>Total</b>	<b>20,000</b>	<b>20,300</b>	<b>31,200</b>	<b>31,800</b>	<b>32,400</b>	<b>135,700</b>

**Prayer for Rain Maintenance** **Project Number: 003\_Annual**

**Department:** Parks: West Side  
**Strategic Goal** 7.2.5, 7.1.1 & 10.2  
**Description:** Annual Maintenance

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	8,000	8,000	8,000	8,000	8,000	40,000
<b>Total</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>40,000</b>

**Seal Coating/Line Striping Parking Lots** **Project Number: 010\_Annual**

**Department:** 20\_Operations  
**Strategic Goal** 7.1.1  
**Description:** Annual seal-coating, crack-filling, and striping of existing asphalt paved surfaces and for parking lot line-striping as needed.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 09 Paving & Lighting	42,000	42,000	42,000	42,000	42,000	210,000
<b>Total</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>210,000</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

**Operating Budget**

**Sports Fields Mix** **Project Number: 011\_Annual**

**Department:** 20\_Operations

**Strategic Goal** 7.3.3

**Description:** The annual purchase of infield mix, warning track material, topsoil, etc. for the various sports fields.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 01 General	10,000	10,300				20,300
<b>Total</b>	<b>10,000</b>	<b>10,300</b>				<b>20,300</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

PROJECT DESCRIPTIONS

Park Improvements

**Land Acquisition** **Project Number: 001\_Land**

**Department:** 35\_Planning

**Strategic Goal** 7.2.3 & 8.5.13

**Description:** Funds set aside to establish a Land Acquisition Fund to be used for purchasing additional land and open space. Generally District has transferred \$100,000 annually into this fund. The transfer is included in the operating budget for the General Fund.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 24 Land Acquisition	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Redevelopment of Spalding Park (Grounds)** **Project Number: 003\_Spalding**

**Department:** Parks: Spalding

**Strategic Goal** 8.1.6; 7.2.2

**Description:** Revocation to park proper per plan (no OSLAD grant received)

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 22 Bond Proceeds	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

**Trail and Park Path Additions** **Project Number: 002\_Trail**

**Department:** 35\_Planning

**Strategic Goal** 8.2.1

**Description:** Yearly additions to trail/path system. FY2016 will focus efforts at Human Kinetics, Garden Hills and the Dog Park.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

**Douglass Park - Permanent Fencing** **Project Number: Ops 5**

**Department:** Parks: Douglass

**Strategic Goal** 7.2

**Description:** Includes replacement of fencing due to condition at: Douglass Ballfield, Douglass perimeter fence in NE section of park. Addition of removable outfield fence at Douglass ballfield.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	62,000					62,000
<b>Total</b>	<b>62,000</b>					<b>62,000</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

PROJECT DESCRIPTIONS

Parking Lots

**Tennis Center Parking Lot** **Project Number: 006\_Rec**

**Department:** Facility: Tennis Center  
**Strategic Goal** 8.2.1-7  
**Description:** Multiple failures due to failing sub-base

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 22 Bond Proceeds	140,000					140,000
<b>Total</b>	<b>140,000</b>					<b>140,000</b>

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

**Risk Management**

**Security Camera Upgrades & Replacement** **Project Number: 001\_Risk**

**Department:** 01\_Administration

**Strategic Goal**

**Description:**

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 04 - Liability (Tort)	52,000					52,000
<b>Total</b>	52,000					52,000

**Shop Overhead Automatic Doors** **Project Number: 007\_Ops**

**Department:** Facility: Operations Shop

**Strategic Goal** 7.2

**Description:** Automatic openers for oversized shed doors

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 04 - Liability (Tort)	16,000					16,000
<b>Total</b>	16,000					16,000

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## PROJECT DESCRIPTIONS

# Software

<b>Accounting Software</b>	<b>Project Number:</b>	<b>001_ADM</b>
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**Department:** 01\_Administration

**Strategic Goal** 3.2.6; 11.1.7

**Description:** Acquire new accounting software, BS&A Accounting Software, and implement program to gain efficiencies in processes and reporting to allow for better management of financial and nonfinancial metrics. Approved by the Board of Commissioners on 11/12/14 not to exceed \$168,995.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 01 General	15,000	12,580	12,957	13,346	13,747	67,630
Fund 16 - Capital Improvements	118,600					118,600
<b>Total</b>	133,600	12,580	12,957	13,346	13,747	186,230

<b>Electronic Filing System/Records Retention (c/o)</b>	<b>Project Number:</b>	<b>CO_15015</b>
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**Department:** 01\_Administration

**Strategic Goal** 7.2

**Description:**

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 22 Bond Proceeds	35,000					35,000
<b>Total</b>	35,000					35,000

CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

**PROJECT DESCRIPTIONS**

Unassigned

**Virginia Theatre Lighting (GRANT CONTINGENT) Project Number: 002\_VT Grant**

**Department:** Facility: Virginia Theatre  
**Strategic Goal** 7.2  
**Description:**

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 22 Bond Proceeds	350,000					350,000
<b>Total</b>	<b>350,000</b>					<b>350,000</b>

**Virginia Theatre Sound System (GRANT CONTINGENT) Project Number: 003\_VT Grant**

**Department:** Facility: Virginia Theatre  
**Strategic Goal** 7.2  
**Description:**

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 22 Bond Proceeds	400,000					400,000
<b>Total</b>	<b>400,000</b>					<b>400,000</b>

**Contingency Project Number: 01\_Contingcy**

**Department:** 01\_Administration  
**Strategic Goal** 7.2  
**Description:** Contingency established to account for the emergency and unforeseen repairs/projects that may arise throughout the fiscal year that were not originally accounted for.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 16 - Capital Improvements	90,000					90,000
<b>Total</b>	<b>90,000</b>					<b>90,000</b>

**Douglass Ctr Window Replacements Project Number: DC-001**

**Department:** Facility: Douglass  
**Strategic Goal** 7.2  
**Description:** Replace single pane glass with double pane, tempered E-glass

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>Total</b>
Fund 16 - Capital Improvements	38,000		38,000
<b>Total</b>	<b>38,000</b>		<b>38,000</b>



CHAMPAIGN PARK DISTRICT FY2016

CAPITAL PROJECT DESCRIPTIONS

Equipment & Vehicles

**3 Vehicle Replacements Horticulture '99, '00, '04** **Project Number: 001\_Hort**

**Department:** Facility: Operations Shop  
**Strategic Goal** 7.1.4  
**Description:** Replacements for 3 horticulture trucks (1999, 2000, 2004) which require continual mechanical and structural repairs.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 16 - Capital Improvements	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

**Forklift Replacement** **Project Number: 002\_Grounds**

**Department:** Facility: Operations Shop  
**Strategic Goal** 7.1.4  
**Description:** Replaces a 1997 with mechanical problems, which was purchased used.

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 22 Bond Proceeds	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

**Replacement of 2 truck-mounted snow plow blades** **Project Number: 001\_Grounds**

**Department:** Facility: Operations Shop  
**Strategic Goal** 7.1.4  
**Description:** Truck mounted replacements for existing two plows

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 22 Bond Proceeds	14,000					14,000
<b>Total</b>	<b>14,000</b>					<b>14,000</b>

**Replacement Mower** **Project Number: Spec Proj 2**

**Department:** Facility: Operations Shop  
**Strategic Goal** 7.1.4  
**Description:** Larger width mower from 72" to 96" for sportsfields maintenance. This would replace a current mower which has very high hours

<b>Funding Sources</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>Total</b>
Fund 22 Bond Proceeds	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

# CHAMPAIGN PARK DISTRICT FY2016 CAPITAL

## Equipment & Vehicles

### PROJECT DESCRIPTIONS

<b>Track Loader</b>	<b>Project Number:</b>	<b>Spec Proj 1</b>
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**Department:** Facility: Operations Shop

**Strategic Goal** 7.1.4

**Description:** Includes auger bits & bucket for installation projects and confining spaces.

Funding Sources	FY 16	FY 17	FY 18	FY 19	FY 20	Total
Fund 16 - Capital Improvements	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

Project	Description	Time Frame	Remarks
Spalding Park master plan design	Site master plan, including recreational facility.	FY 16	Budgeted.
Trevett-Finch Park retaining wall	Replacement of existing wood retaining walls with concrete.	FY 16	Budgeted.
Douglass Park Little League fencing	Replacement of existing ballfield fence.	FY 16	Budgeted.
Garden Hills Park path	New accessible park pathway.	FY 16	Budgeted; bid one path as base bid and other as add alternate.
Hessel Park playground	New playground and safety surfacing south of existing; existing to remain until new playground is operational.	FY 16	Budgeted; design in conjunction with sprayground and restrooms/path; construction FY 16.
Hessel Park sprayground	New and expanded sprayground on site of existing; construction after new playground is operational.	FY 16	Design in conjunction with sprayground and restrooms/path; construction FY 17.
Hessel Park restrooms/path	Replace existing restrooms; construct connector path from pavilion to restrooms, playground.	FY 16	Design in conjunction with sprayground and restrooms/path; construction FY 17.
Operations and Planning shop expansion	Design development of existing Planning and Operations facility upgrade and expansion.	FY 16	Move ahead, including alternate facility and site possibilities.
Henry Michael Park	Design development of park master plan; construction of initial grading, drainage, and landscaping.	FY 16	FY; design construction of initial gading in conjunction with sprayground and restrooms/path; construction FY 16.
Heritage Park master plan design; Heritage Park/Kaufman Park trail link design	Site master plan, including Greenbelt Bikeway link to Kaufmann Park.	FY 17	
Trails of Abbey Fields Park	Design development of new park pathways, playground, landscaping.	FY 17	
Town Center Park basketball court	New full court basketball, benches, drinking fountain.	FY 17	
Kaufman Lake pavilion	Design and cost estimate of new pavilion, restrooms, and storage adjacent to accessible pier.	FY 17	
Douglass Park amphitheater	Replacement of existing wood retaining wall seating; grading.	FY 17	
Hazel Park north and west fencing	Replacement of existing perimeter fence.	FY 17	
Douglass Park "Back 40" fencing	Replacement of existing perimeter fence.	FY 17	

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# GENERAL FUND

## DEPARTMENT BUDGET – ADMINISTRATION

**PRINCIPAL RESPONSIBILITIES**

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

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

Position	Position Counts			
	FY16 Budget	FY15 Actual	FY14 Actual	FY13 Actual
<b>EXECUTIVE</b>				
EXECUTIVE DIRECTOR	1	1	1	1
ASSISTANT TO THE EXECUTIVE DIR	1	1	1	1
ADMINISTRATIVE SPECIALIST	0	1	0	0
	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>FINANCE</b>				
DIRECTOR OF FINANCE	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
DEVELOPMENT DIRECTOR	1	1	1	1
ASSISTANT FINANCE DIRECTOR	1	1	1	1
ACCOUNTING ASSISTANT	1	1	1	1
ACCOUNTS PAYABLE CLERK	1	1	1	1
ACCOUNTING CLERK	1	1	1	1
BUILDING SERVICE WORKER	1	1	1	1
	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>HUMAN RESOURCES &amp; IT (Risk in Fund 04 Liability Insurance)</b>				
DIRECTOR OF HR, IT, RISK	1	1	0	0
HR MANAGER	0	0	1	1
HR COORDINATOR	1	0	0	0
HR CLERK	0	1	1	1
TECHNOLOGY MANAGER	0	0	1	1
	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>Grand Total</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>

# GENERAL FUND

## DEPARTMENT BUDGET – ADMINISTRATION

### 201-16 GOALS

#### Environmental and Natural Resources

Goal: Expand environmental efforts and natural resource stewardship.

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
1.3	Evaluate, develop, and implement natural resource policies and practices.	Allocate necessary funding for the acquisition of additional natural resources.	Park Board Planning Team Executive Team	Near Term	<b>Completed-01/2015</b>	01 – General	01 – Administration	001 – Administration

#### Technology

Goal: Improve the delivery of the programs and services for residents and staff through comprehensive, cost-effective, innovative, reliable, and secure technology services and solutions.

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
3.1	Provide the technology and software necessary to inspire innovation.	Contract with an outside firm to evaluate Park District's technology system and make recommendation in a technology plan and create an overall IT Plan.	Technology Team	Near Term	<b>Completed during FY15</b>	01 – Administration	01 – Administration	001 – Administration
		Create smart phone applications (apps) to provide expanded customer service to citizens.	Technology Team Marketing Team	Near Term		01 – Administration	01 – Administration	001 – Administration
		Continually investigate new website programs for Champaign Park District to provide a fresh and exciting experience when viewed.	Technology Team Marketing Team Recreation Team	Near Term	Completed with ongoing updates	01 – Administration	01 – Administration	001 – Administration
3.3	Deliver IT solutions that are customer focused.	Continue to improve online registration.	Technology Team Finance Team	Near Term		01 – General	01 – Administration	001 – Administration
		Provide additional guest Wi-Fi to all facilities and Parks.	Technology Team	Near Term		01 – General	01 – Administration	001 – Administration

**GENERAL FUND  
DEPARTMENT BUDGET – ADMINISTRATION**

		Develop a procedure for effective use of the Park District's YouTube channel. Create a Park District in-house video capability system to support recreational programming and to inform the public.	Technology Team Marketing Team Recreation Team	Near Term		01 – General 02 – Recreation	10- Public Affairs 01 – Administration	069 – Marketing and Advertising
3.3	Deliver IT solutions that are customer focused. (cont.)	Update the phone system at Sholem Aquatic Center to be able to announce hours of operations before staff answers the phone.	Technology Team	Near Term		01 – General	01 – Administration	001 – Administration
3.4	Develop and implement comprehensive IT solutions and practices.	Develop and implement a computer replacement schedule and migrate all computers to the same operating system and Office Suite versions.	Technology Team	Near term	Completed in FY15, with ongoing updates	01 – General	01 – Administration	001 – Administration
		Purchase and install MSI printing software to be able to provide improved Excel reports.	Technology Team	Near Term	Completed in FY15	01 – General	01 – Administration	001 – Administration
		Provide a central clock in station in select facilities.	Technology Team Risk Team	Near Term	Completed	01 – General	01 – Administration	001 – Administration
3.5	Strengthen security controls in facilities, programs and technology.	Evaluate and implement a computer based tracking of program attendees using swipe cards.	Technology Team Recreation Team	Near Term		01 – General	01 – Administration	001 – Administration
		Expand use of announcement/text message system to apprise all staff of district-wide emergency information i.e. lockdowns, weather related closures, etc.	Technology Team	Near Term		01 – General	01 – Administration	001 – Administration

# GENERAL FUND

## DEPARTMENT BUDGET – ADMINISTRATION

<b>Finance</b>								
<b>Goal: Build a responsive, financially sustainable Park District by aligning resources to community needs.</b>								
	<b>Objective</b>	<b>Tactics</b>	<b>Action Team Assignment</b>	<b>Initial Time Frame</b>	<b>Outcome</b>	<b>Fund</b>	<b>Department</b>	<b>Class</b>
5.1	Develop a budget that provides stewardship for the park system with a balance between existing and long term needs, as well as daily operations.	Continue to improve the annual budget document to ensure GFOA standards are met annually.	Finance Team	Near Term	Ongoing	01 – General	01 – Administration	001 – Administration
		Provide a long range financial plan that provides a general direction of the Park District for the next ten years.	Finance Team Executive Team	Near Term		01 – General	01 – Administration	001 – Administration
		Finalize the format of a true program budget.	Finance Team	Near Term	In-Progress	01 – General	01 – Administration	001 – Administration
5.1		Develop a budget that provides stewardship for the park system with a balance between existing and long term needs, as well as daily operations. (cont.)	Develop and use metrics in financial reporting and the budgeting process.	Finance Team Executive Team	Near Term	In-Progress	01 – General	01 – Administration
	Update financial reporting to include historical data, trends and benchmarking.		Finance Executive Team Executive Team	Near Term	In-Progress	01 – General	01 – Administration	001 – Administration
5.2	Ensure continued maintenance and investment in the existing infrastructure by developing plans for replacement of existing assets.	Implement P-Card system for more efficient purchasing.	Finance Team	Near Term	Phase 1 Completed Feb-2014; Phase 2 completed in May 2015	01 – General	01 – Administration	001 – Administration
<b>Human Resources</b>								
<b>Goal: Develop a strong and inclusive workforce that represents the community we serve through professional standards.</b>								
	<b>Objective</b>	<b>Tactics</b>	<b>Action Team Assignment</b>	<b>Initial Time Frame</b>	<b>Outcome</b>	<b>Fund</b>	<b>Department</b>	<b>Class</b>
6.1	Continue to align staff positions, recruitment and selection within organizational goals.	Forecast future position needs of the District based on the strategic plan goals.	HR Team Executive Team	Near Term		01 – General	01 – Administration	001 - Administration
6.2	Ensure that District policies and trainings facilitate the	Create an online orientation program.	HR Team, IT Team	Near Term	In progress	01 – General	01 – Administration	001 - Administration



## GENERAL FUND

### DEPARTMENT BUDGET – ADMINISTRATION

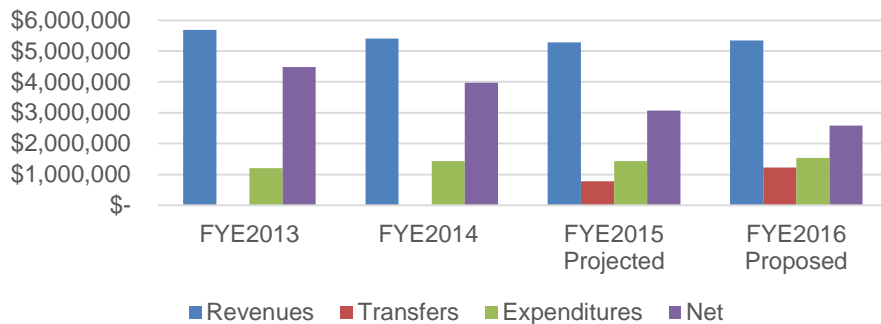
	continued development of staff.	Create a database of employee skill sets.	HR Team	Near Term		01 – General	01 – Administration	001 - Administration
		Create a plan to replace the Executive Director's position.	HR Team Executive Team	Near Term	<b>Completed December 2015</b>	01 – General	01 – Administration	001 - Administration
		Provide staff and Board members with financial training.	HR Team Finance Team	Short Term		01 – General	01 – Administration	001 - Administration
6.3	Promote and enhance the benefit and compensation package to be competitive for talented staff.	Recommend new position classifications.	HR Team Executive Team	Near Term		01 – General	01 – Administration	001 - Administration
		Annually evaluate and recommend competitive wages for District employees.	HR Team Executive Team	Near Term	<b>Ongoing</b>	01 – General	01 – Administration	001 - Administration
6.4	Continue to promote a team environment with superior internal customer service.	Develop a new consistent communication practice that provides accurate information to all levels of the organization.	HR Team Executive Team	Near Term	Implemented Posi the Penguin campaign	01 – General	01 – Administration	001 - Administration
		Conduct an annual employee satisfaction survey.	HR Team	Near Term	Ongoing	01 – General	01 – Administration	001 - Administration
		Empower staff to make decisions within detailed guidelines.	Executive Team HR Team	Near Term		01 – General	01 – Administration	001 - Administration
		Provide team building activities and social activities to build teamwork within the District.	HR Team	Near Term	Ongoing	01 – General	01 – Administration	001 - Administration
<b>Recreation</b>								
<b>Goal: Deliver innovative and customer-focused programming.</b>								
9.4	Improve staff training and customer service for all recreation staff.	Develop an action plan of how to improve internal and external customer service.	HR Team Customer Service Team	Near Term	Completed-created committee in FY15	01 – General	01 – Administration	001 – Administration
<b>Best Practices</b>								
<b>Goal: Continue to serve the public as effectively and efficiently as possible.</b>								
	<b>Objective</b>	<b>Tactics</b>	<b>Action Team Assignment</b>	<b>Initial Time Frame</b>	<b>Outcome</b>	<b>Fund</b>	<b>Department</b>	<b>Class</b>
11.1	Continue to improve the efficiency and effectiveness of the Park District.	Evaluate opportunities for the staff and the Park Board to be more effective	Park Board Executive Team	Near Term		01 – General	01 – Administration	001 - Administration

# GENERAL FUND

## DEPARTMENT BUDGET – ADMINISTRATION

		and efficient in administering and operating the overall Park District.						
		Increase the use and effectiveness of metrics in staff reports and budgets to evaluate effectiveness.	Park Board Executive Team	Near Term	Ongoing	01 – General	01 – Administration	001 - Administration
		Improve staff presentations and reports to the Park Board.	Executive Team	Near Term	<b>Ongoing</b>	01 – General	01 – Administration	001 - Administration
		Obtain GFOA Distinguished Budget Award annually.	Finance Team Executive Team	Near Term	Achieved Jan-2015 for FY2014-15	01 – General	01 – Administration	001 - Administration
		Maintain staff retention at an average of no more than 10% turnover rate.	HR Team Executive Team	Near Term		01 – General	01 – Administration	001 - Administration
		Provide training/education for staff at all levels.	HR Team Executive Team	Near Term	Ongoing	01 – General	01 – Administration	001 - Administration
11.1	Continue to improve the efficiency and effectiveness of the Park District. (cont.)	Maintain a minimum 120-day reserve level in General, Recreation, Museum and Special Recreation Funds.	Finance Team Executive Team	Near Term	Completed	01 – General	01 – Administration	001 - Administration

### Revenue, Transfers & Expenditure Analysis



### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 18.12	\$ 16.66	\$ 17.16	\$ 18.40

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GENERAL FUND  
ADMINISTRATION

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	<u>ADMINISTRATION</u>	
	<u>001</u>	<u>Grand Total</u>
<b>R</b>		
R02_CHARGE FOR SERVICE REVENUE	\$ 2,000	\$ 2,000
R06_CAPITAL GRANTS	\$ -	\$ -
R08_INTEREST INCOME	\$ 7,500	\$ 7,500
R09_SPECIAL RECEIPTS	\$ 10,000	\$ 10,000
<b>R Total</b>	<b>\$ 5,345,640</b>	<b>\$ 5,345,640</b>
<b>E</b>		
E01_SALARIES AND WAGES	\$ 759,657	\$ 759,657
E02_FRINGE BENEFITS	\$ 342,941	\$ 342,941
E03_CONTRACTUAL	\$ 333,237	\$ 333,237
E04_COMMODITIES/SUPPLIES	\$ 48,060	\$ 48,060
E05_UTILITIES	\$ 44,500	\$ 44,500
E06_ROUTINE/PER. MAINTENANCE	\$ 7,000	\$ 7,000
E07_CAPITAL OUTLAY	\$ -	\$ -
T01_TRANSFERS TO OTHER FUNDS	\$ 1,228,600	\$ 1,228,600
<b>E Total</b>	<b>\$ 2,763,995</b>	<b>\$ 2,763,995</b>

# GENERAL FUND

## DEPARTMENT BUDGET – MARKETING AND COMMUNICATIONS

### PRINCIPAL RESPONSIBILITIES

**GENERAL FUND: MARKETING/PUBLIC AFFAIRS** – A program of the General Fund which promotes the District's mission and goals by positioning its staff, volunteers, programs, events and sponsors within the community. The department markets to more than 80,000 residents. Primary responsibilities include designing external and internal promotional pieces and advertisements, market research, media relations, placement of all District advertising, producing Funformation (which now has been split between the Recreation and Museum funds as this is the program guide for those programs – effective fiscal year 14-15), promotions, visual images, sponsorships, strategic planning and other special events.

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

Position  
 DIRECTOR OF MARKETING AND COMMUNICATIONS  
 MARKETING AND DEVELOPMENT DIRECTOR  
 MARKETING MANAGER  
 GRAPHIC DESIGNER  
 MARKETING COORDINATOR  
 VOLUNTEER COORDINATOR/SPEC EVENTS (Now in Museum)

Position Counts				
FY16 Budget	FY15 Actual	FY14 Actual	FY13 Actual	
1	0	0	0	0
0	0	1	1	1
0	1	0	0	0
1	1	1	1	1
0	0	1	1	1
0	0	0	0	0.5
<b>2</b>	<b>2</b>	<b>3</b>	<b>3.5</b>	

### 2014-15 GOALS

#### Technology

**Goal: Improve the delivery of the programs and services for residents and staff through comprehensive, cost-effective, innovative, reliable, and secure technology services and solutions.**

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
3.3	Deliver IT solutions that are customer focused.	Develop a procedure for effective use of the Park District's YouTube channel. Create a Park District in-house video capability system to support recreational programming and to inform the public.	Technology Team Marketing Team Recreation Team	Near Term		01 – General 02 – Recreation	10- Public Affairs 01 – Administration	069 – Marketing
<b>Marketing</b>								
<b>Goal: Provide transparent, accurate, and timely information to the community through delivery of integrated marketing activities.</b>								
4.1	Enhance marketing and communication efforts for all programs, services, and facilities offered.	Work with Program Coordinators on a seasonal basis to develop marketing plans for identified program focus areas.	Marketing Team Recreation team	Near Term	<b>completed</b>	01 – General	10- Public Affairs	069 – Marketing

# GENERAL FUND

## DEPARTMENT BUDGET – MARKETING AND COMMUNICATIONS

		Create an implementation plan for the 2012 needs assessment results.	Marketing Team Executive Team	Near Term		01 – General	10- Public Affairs	069 – Marketing
4.3	Expand community outreach to build a broader network of support.	Work with the Park Board to determine the District's appropriate role in support of promotion, related economic development, and local non-profit groups.	Recreation, Marketing, Executive Teams	Near Term		01 – General	10- Public Affairs	069 – Marketing
4.4	Collaborate with staff to deliver integrated marketing both internally and externally.	Assist in developing an action plan of how to improve internal and external customer service issues.	Executive, Marketing, Recreation, Finance	Near Term		01 – General	10- Public Affairs	069 – Marketing
		Collaborate with IT staff to develop a process that facilitates quicker implementation of new or updated marketing related technology i.e., phone apps, new or updated websites, etc.	Marketing Team Technology Team	Near Term	completed	01 – General	10- Public Affairs	069 – Marketing

### Historical and Cultural Resources

Goal: Expand historical and cultural resource stewardship.

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
10.1	Evaluate, develop, and implement historical preservation policies and practices.	Create a historical preservation policy for the District.	Planning, Operations, Executive Teams	Near Term		01 – General	10 Public Affairs	069 – Marketing
		Inventory and evaluate existing historical assets.	Planning, Operations, Executive Teams	Near Term		01 – General	10 Public Affairs	069 – Marketing
		Set guidelines for future acquisitions of historical assets.	Planning, Executive & Park Board	Near Term		01 – General	10 Public Affairs	069 – Marketing
10.2	Expand and preserve the District's Cultural and Historical Resources.	Inventory and evaluate the District's cultural resources.	Planning, Operations, Executive Teams	Near Term		01 – General	10 Public Affairs	069 – Marketing

GENERAL FUND  
 MARKETING & COMMUNICATIONS

	<u>VOLUNTEERS</u>		<u>MARKETING</u>		<u>Grand Total</u>
	<u>006</u>		<u>069</u>		
<b>R</b>					
<b>R Total</b>	\$	-	\$	-	\$ -
<b>E</b>					
E01_SALARIES AND WAGES	\$	7,418	\$	30,712	\$ 38,130
E03_CONTRACTUAL	\$	1,000	\$	47,069	\$ 48,069
E04_COMMODITIES/SUPPLIES	\$	5,350	\$	16,442	\$ 21,792
<b>E Total</b>	\$	<b>13,768</b>	\$	<b>94,223</b>	\$ <b>107,991</b>
Operating Expenditures per Capita	\$	0.170	\$	1.130	\$ 1.290

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## GENERAL FUND

### DEPARTMENT BUDGET – OPERATIONS

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#### PRINCIPAL RESPONSIBILITIES

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

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

**GENERAL FUND**  
**DEPARTMENT BUDGET – OPERATIONS**

**EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS**

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b><u>OPERATIONS DEPARTMENT</u></b>			
Superintendent of Operations and Planning	1	0	0
Director of Operations & Planning	0	1	1
Receptionist	1	1	1
<b><u>MAINTENANCE DIVISION</u></b>			
Maintenance Supervisor	1	1	1
Operations Specialist/Maintenance	6	6	6
Operations Specialist/Maintenance (RPT)	1	1	1
<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	1	0	.5
Special Projects/Mechanic Staff	2	2	2
<b><u>GROUNDS DIVISION</u></b>			
Grounds Supervisor	.5	.5	.5
Grounds Workers	5	5	5
Landscape Trees Foreman	1	1	1
Trash/Recycling (RPT)	0	1	1
<b><u>NATURAL AREAS DIVISION (NEW IN 14-15)</u></b>			
Naturalist Coordinator	0	1	1
<b>TOTAL</b>	<b>24.5</b>	<b>25.5</b>	<b>25.5</b>
<b><u>PLANNING &amp; DEVELOPMENT DEPARTMENT (PREVIOUSLY IN ADMINISTRATION)</u></b>			
Director of Planning, Design and Construction	0	1	0
Park Planner II	0	0	1
Park Planner I	1	2	2
<b>TOTAL</b>	<b>1</b>	<b>3</b>	<b>3</b>



# GENERAL FUND

## DEPARTMENT BUDGET – OPERATIONS

### 2015-16 GOALS

#### Environmental and Natural Resources

Goal: Expand environmental efforts and natural resource stewardship.

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
1.1	Evaluate, develop and implement environmental policies and practices.	Green Team Executive Team	Near Term		01 - General	20 - Operations	080 – Natural Areas
	Evaluate and revise the environmental policy.	Green Team Executive Team	Near Term		01 - General	20 – Operations	080 – Natural Areas
1.3	Evaluate, develop, and implement natural resource policies and practices.	Operations Team Planning Team Executive Team	Near Term	Hired Employee Mar-2014	01 – General	20 – Operations	080 – Natural Areas
	Contract or hire a Natural Resource position.	HR Team Recreation Team	Near Term	Completed Mar-2014	01 – General	20 – Operations	080 – Natural Areas
1.4	Increase the District's ability to demonstrate the impact of parks and recreation by taking a lead role in conservation.	Recreation Team Marketing Team	Near Term		01 – General	20 – Operations	080 – Natural Areas

#### Risk Management

Goal: Provide the safest possible environment for the public and employees.

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
2.2	Improve District facilities and parks to progress toward a more inclusive environment.	Operations Team Risk Team CUSR Team	Near Term		15 – CUSR 01 – General	01 – Administration 20 – Operations	001 – Administration

## GENERAL FUND DEPARTMENT BUDGET – OPERATIONS

2.3	Evaluate, improve and update District risk procedures, facilities, and equipment to maintain a safe environment.	Install back up cameras on passenger vehicles and high-hazard operations vehicles.	Risk Team Operations Team	Near Term		01 – Administration	20 – Operations	01 – Administration
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### Technology

**Goal: Improve the delivery of the programs and services for residents and staff through comprehensive, cost-effective, innovative, reliable, and secure technology services and solutions.**

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
3.1	Provide the technology and software necessary to inspire innovation.	Work with the City of Champaign to update the District's use of GIS.	Technology Team Planning Team	Near Term		01 – Administration	20 – Operations 35 – Planning	071 – Landscape Maintenance

### Operations

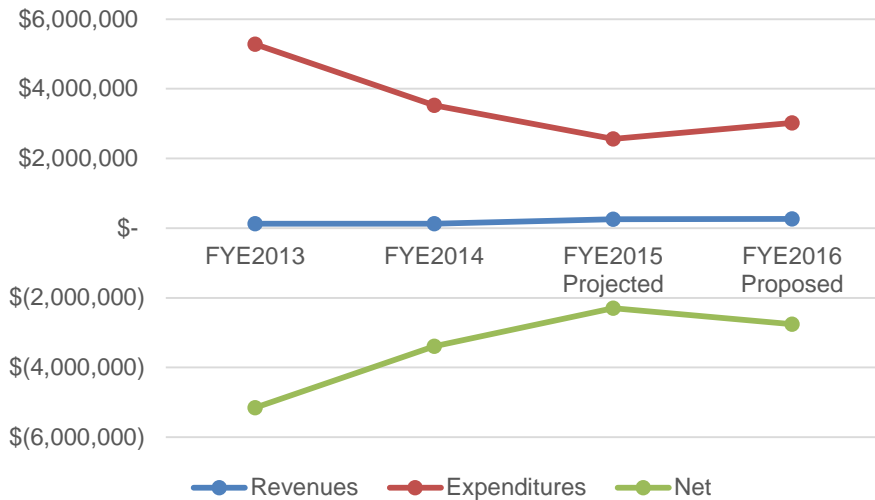
**Goal: Provide safe, distinctive and well-maintained parks and facilities.**

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
7.1	Continue to develop and implement operations plans, policies, procedures and systems that ensure safe, distinctive and well-maintained parks and facilities.	Continue to improve the existing parks, facilities and amenities.	Operations Team	Near Term		01 – General	20 – Operations	079 – Special Projects
		Update overall park maintenance standards. Add new amenities to existing parks, facilities and trails.	Operations Team	Near Term		01 – General	20 – Operations	079 – Special Projects
		Update the vehicle replacement plan.	Operations Team	Near Term		01 – General	20 – Operations	001 – Administration
		Evaluate rental process, fees, and ways to improve efficiency.	Operations Team Executive Team	Near Term		01 – General	20 – Operations	001 – Administration
7.1	Continue to develop and implement operations plans, policies, procedures and systems that ensure safe, distinctive and well-maintained parks and facilities (cont.)	Implement the full integration of MainTrac to improve efficiency in the work order process by providing accountability and accurate reports.	Operations Team Technology Team	Near Term		01 – General	20 – Operations	001 – Administration
		Develop and update long term building replacement schedules.	Operations Team	Near Term		01 – General	20 – Operations	001 – Administration

## GENERAL FUND DEPARTMENT BUDGET – OPERATIONS

7.2	Maintain, repair and renovate existing facilities, parks and trails to exceed the expectations of the community.	Renovate South half of perimeter roadway and parking from the East to West gate at Kaufman Lake Park.	Operations Team	Near Term	Completed Summer 2014	01 – General	20 – Operations	001 – Administration
7.3	Promote continuous improvement to parks, facilities and trails through innovation and technology.	Calculate the return on investment of all equipment purchases, prior to any purchase.	Operations Team	Near Term		01 – General	20 – Operations	001 – Administration
7.4	Develop conservation oriented landscaping and horticulture opportunities throughout the District.	Develop a tree inventory.	Operations Team	Near Term		01 – General	20 – Operations	071 – Landscape Maintenance

Revenue & Expenditure Analysis



PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Acre	N/A	\$4,052.74	\$3,817.09	\$4,505.47
Operating Expenditures per Capita	N/A	\$42.26	\$30.66	\$36.18
Total Acres	N/A	670	670	670
Miles of Trails & Paths	N/A	22.91	22.91	22.91
# of Capital Grants Awarded	N/A	3	0	1
# of Capital Grants Applied For	N/A	1	2	0

**GENERAL FUND  
OPERATIONS**

	<u>ADMINISTRATION</u> <u>001</u>	<u>SAFETY</u> <u>DEPARTMENT</u> <u>070</u>	<u>LANDSCAPE</u> <u>MAINTENANCE</u> <u>071</u>	<u>FACILITIES AND</u> <u>EQUIPMENT</u> <u>072</u>	<u>PARK</u> <u>MAINTENANCE</u> <u>073</u>
<b>R</b>					
R02_CHARGE FOR SERVICE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
R99_TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 137,600	\$ -
<b>R Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,600</b>	<b>\$ -</b>

<b>E</b>					
E01_SALARIES AND WAGES	\$ 138,664	\$ -	\$ 321,728	\$ 386,421	\$ 60,000
E03_CONTRACTUAL	\$ 45,700	\$ 13,030	\$ 188,095	\$ 26,825	\$ 28,510
E04_COMMODITIES/SUPPLIES	\$ 1,800	\$ 13,670	\$ 139,600	\$ 75,800	\$ 29,800
E05_UTILITIES	\$ 9,800	\$ 480	\$ -	\$ 3,000	\$ 79,200
E06_ROUTINE/PER. MAINTENANCE	\$ 233,000	\$ -	\$ -	\$ -	\$ -
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
T01_TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 428,964</b>	<b>\$ 27,180</b>	<b>\$ 649,423</b>	<b>\$ 492,046</b>	<b>\$ 197,510</b>

**Performance Indicators**

FYE16					
Operating Expenditures per Capita	\$ 5.14	\$ 0.33	\$ 7.78	\$ 5.90	\$ 2.37
Capital Expenditures per Capita	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures per Acre	\$ 640.24	\$ 40.57	\$ 969.29	\$ 734.40	\$ 294.79

**GENERAL FUND  
OPERATIONS**

	<u>FLOWER ISLANDS</u> 074	<u>PARK FLOWERS</u> 075	<u>SPECIAL PROJECTS</u> 079	<u>NATURAL AREAS</u> 080	<u>PLANNING &amp; DEVELOPMENT</u> 300	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>							
R02_CHARGE FOR SERVICE REVENUE	\$ 121,362	\$ -	\$ -	\$ -	\$ -	\$ 121,362	46.3%
R09_SPECIAL RECEIPTS	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	1.1%
R99_TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,600	52.5%
<b>R Total</b>	<b>\$ 121,362</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,962</b>	<b>100.0%</b>

<b>E</b>							
E01_SALARIES AND WAGES	\$ 145,454	\$ 220,856	\$ 149,226	\$ 54,243	\$ 158,606	\$ 1,635,198	54.2%
E03_CONTRACTUAL	\$ 5,360	\$ 5,385	\$ 6,825	\$ 3,600	\$ 239,300	\$ 562,630	18.6%
E04_COMMODITIES/SUPPLIES	\$ 72,225	\$ 72,898	\$ 41,390	\$ 13,775	\$ 7,900	\$ 468,858	15.5%
E05_UTILITIES	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ 98,980	3.3%
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 253,000	8.4%
E07_CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
T01_TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>E Total</b>	<b>\$ 229,539</b>	<b>\$ 299,139</b>	<b>\$ 217,441</b>	<b>\$ 71,618</b>	<b>\$ 405,806</b>	<b>\$ 3,018,666</b>	<b>100.0%</b>

**Performance Indicators**

FYE16							
Operating Expenditures per Capita	\$ 2.75	\$ 3.59	\$ 2.61	\$ 0.86	\$ 4.86	\$ 36.18	
Capital Expenditures per Capita	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures per Acre	\$ 342.60	\$ 446.48	\$ 324.54	\$ 106.89	\$ 605.68	\$ 4,505.47	

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# GENERAL FUND

## DEPARTMENT BUDGET – FACILITIES

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### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY RECREATION DEPARTMENT – POSITIONS AND NUMBERS

	<u>Actual</u> <u>2012/13</u>	<u>Actual</u> <u>2013/14</u>	<u>Actual</u> <u>2014/15</u>	<u>Proposed</u> <u>2015/16</u>
<b>FACILITIES</b>				0
Staffing for Facilities is included in the Program Department summaries	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**GENERAL FUND  
FACILITIES**

	<u>SKATEPARK</u> <u>077</u>	<u>DOUGLASS</u> <u>LIBRARY</u> <u>098</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>				
R02_CHARGE FOR SERVICE REVENUE	\$ -	\$ -	\$ -	
<b>R Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>E</b>				
E01_SALARIES AND WAGES	\$ -	\$ -	\$ -	0.0%
E03_CONTRACTUAL	\$ 810	\$ 8,260	\$ 9,070	75.9%
E04_COMMODITIES/SUPPLIES	\$ 600	\$ 1,000	\$ 1,600	13.4%
E05_UTILITIES	\$ -	\$ 1,276	\$ 1,276	10.7%
<b>E Total</b>	<b>\$ 1,410</b>	<b>\$ 10,536</b>	<b>\$ 11,946</b>	<b>100.0%</b>

**Performance Indicators**

FYE16

Operating Expenditures per Capita	\$ 0.02	\$ 0.13	\$ 0.14
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**GENERAL FUND  
OTHER PROGRAMS**

EDDIE ALBERT  
GARDENS

	<u>096</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>			
R02_CHARGE FOR SERVICE REVENUE	\$ 4,700	\$ 4,700	100.0%
<b>R Total</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>	<b>100.0%</b>
<b>E</b>			
E03_CONTRACTUAL	\$ 960	\$ 960	23.1%
E04_COMMODITIES/SUPPLIES	\$ 300	\$ 300	7.2%
E05_UTILITIES	\$ 2,900	\$ 2,900	69.7%
<b>E Total</b>	<b>\$ 4,160</b>	<b>\$ 4,160</b>	<b>100.0%</b>

**Performance Indicators**

FYE16	FYE16	Target
Revenue as a % of Direct Cost	113.0%	125.0%



# RECREATION FUND

## DEPARTMENT BUDGET - ADMINISTRATION

### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY RECREATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b>RECREATION MANAGEMENT</b>			
Director of Recreation	1	1	1
SPECIAL EVENTS/FACILITY MANAGER	1	0	1
ADMINISTRATIVE COORDINATOR	0	0	1
<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>3</b>

### 2015-16 GOALS

#### Technology

**Goal: Improve the delivery of the programs and services for residents and staff through comprehensive, cost-effective, innovative, reliable, and secure technology services and solutions.**

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
3.3	Deliver IT solutions that are customer focused.	Develop a procedure for effective use of the Park District's YouTube channel. Create a Park District in-house video capability system to support recreational programming and to inform the public.	Technology Team Marketing Team Recreation Team	Near Term		01 – General 02 – Recreation	10- Public Affairs 01 – Administration	069 – Marketing and Advertising
<b>Finance</b>								
<b>Goal: Build a responsive, financially sustainable Park District by aligning resources to community needs.</b>								
5.3	Reduce reliance on tax revenue.	Develop new alternative revenue sources through park planning of revenue facilities and through collaborative efforts.	Finance Team Recreation Team Executive Team	Near Term		02 – Recreation	01 – Administration	001 – Administration

## RECREATION FUND DEPARTMENT BUDGET - ADMINISTRATION

<b>Operations</b> <b>Goal: Provide safe, distinctive and well-maintained parks and facilities.</b>								
	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
7.2	Maintain, repair and renovate existing facilities, parks and trails to exceed the expectations of the community.	Evaluate options for the old Leonhard Recreation Center.	Operations Team	Near Term	In-Progress	02 – Recreation	01 – Administration	001 – Administration
<b>Recreation</b> <b>Goal: Deliver innovative and customer-focused programming.</b>								
9.1	Develop and implement an innovative and customer-focused approach to delivering excellent recreation programs, parks and services.	Explore new opportunities to partner with various agencies in the community.	Recreation Team Marketing Team	Near Term		02 – Recreation	01 – Administration	001 - Administration
		Create and implement a system to track the various trends in programs, facilities, amenities, and events.	Recreation Team Planning Team Executive Team	Near Term		02 – Recreation	01 – Administration	001 - Administration
9.7	Ensure social equity and access to park and recreation experiences.	Define the District's role in reaching underserved residents through parks and recreation.	Recreation Team Executive Team	Near Term		02 – Recreation	01 – Administration	001 – Administration

### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 3.21	\$ 4.28	\$ 7.56	\$ 13.18

The increase in operating expenditures per capita is due to reallocating expenditures directly attributable to recreation programs out of the general fund such as marketing, as well as operations staff time working to maintain the facilities for programming. In addition, as we move to more of a program budget, routine repairs and maintenance, as well as periodic maintenance for specific recreation programs have been charged to this fund, whereas in the past it always came out of the general fund administration account. This is a more accurate depiction of the actual resources utilized for recreation programming.

**RECREATION FUND  
ADMINISTRATION**

	<u>ADMINISTRATION</u>		<u>Grand Total</u>	<u>% of Total</u>
	<u>001</u>			
<b>R</b>				
PROPERTY TAX REVENUE	\$ 1,940,620	\$	1,940,620	99.7%
R02_CHARGE FOR SERVICE REVENUE	\$ -	\$	-	0.0%
R08_INTEREST INCOME	\$ 5,500	\$	5,500	0.3%
R09_SPECIAL RECEIPTS	\$ -	\$	-	0.0%
<b>R Total</b>	<b>\$ 1,946,120</b>	<b>\$</b>	<b>1,946,120</b>	<b>100.0%</b>
<b>E</b>				
E01_SALARIES AND WAGES	\$ 299,532	\$	299,532	27.2%
E02_FRINGE BENEFITS	\$ 159,726	\$	159,726	14.5%
E03_CONTRACTUAL	\$ 114,875	\$	114,875	10.4%
E04_COMMODITIES/SUPPLIES	\$ 8,680	\$	8,680	0.8%
E05_UTILITIES	\$ -	\$	-	0.0%
E07_CAPITAL OUTLAY	\$ -	\$	-	0.0%
T01_TRANSFERS TO OTHER FUNDS	\$ 517,000	\$	517,000	47.0%
<b>E Total</b>	<b>\$ 1,099,813</b>	<b>\$</b>	<b>1,099,813</b>	<b>100.0%</b>
FYE16				
Operating Expenditures per Capita	\$ 13.18	\$	13.18	

# RECREATION FUND

## DEPARTMENT BUDGET – FACILITIES

### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b><u>SPORTS AND FACILITIES</u></b>			
Facility/Program Coordinator	3	5	5
Administrative Coordinator (New in FY16)	0	0	1
Receptionist/Building Service Worker	2	3	2
Receptionist	0	1	1
<b>TOTAL</b>	<b>5</b>	<b>9</b>	<b>9</b>

### 2014-15 ACCOMPLISHMENTS

- Patricia H. Leonhard Recreation Center was completed and opened to the public in April 2014.
- From April 2014 through March 31, 2015, 1,814 memberships have been sold to the Leonhard Recreation Center. Staff anticipated selling 1,000 memberships so the total has far exceeded the projection.

### 2015-16 GOALS

**Goal: Develop a strong and inclusive workforce that represents the community we serve through professional standards.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
6.1 Staff LRC desk with the correct job classifications and qualified staff	Identify the needs of the LRC desk and create the appropriate staffing levels needed to provide exceptional customer service.  Hire qualified staff for the LRC receptionist position.	Recreation Team HR Team	Near Term	Completed  In Progress	02- Recreation	30 – Recreation	160 Leonhard Recreation Center

**RECREATION FUND  
FACILITIES**

	<u>DOUGLASS ANNEX 020</u>	<u>HAYS CENTER 021</u>	<u>BALL FIELDS 076</u>	<u>DOUGLASS CENTER 092</u>	<u>BI-CENTENNIAL CENTER 093</u>
<b>R</b>					
R02_CHARGE FOR SERVICE REVENUE	\$ 1,950	\$ 20,000	\$ -	\$ 4,470	\$ 14,250
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>R Total</b>	<b>\$ 1,950</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 4,470</b>	<b>\$ 14,250</b>
<b>E</b>					
E01_SALARIES AND WAGES	\$ 900	\$ 7,448	\$ 106,025	\$ 111,456	\$ -
E03_CONTRACTUAL	\$ 11,464	\$ 9,840	\$ 18,200	\$ 35,699	\$ 264
E04_COMMODITIES/SUPPLIES	\$ 1,950	\$ 1,890	\$ 68,950	\$ 15,525	\$ -
E05_UTILITIES	\$ 14,539	\$ 14,538	\$ 92,408	\$ 30,166	\$ 504
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ 10,000	\$ -	\$ -
<b>E Total</b>	<b>\$ 28,853</b>	<b>\$ 33,716</b>	<b>\$ 295,583</b>	<b>\$ 192,846</b>	<b>\$ 768</b>

**RECREATION FUND  
FACILITIES**

	<u>KAUFMAN LAKE 094</u>	<u>BRESNAN/PA VILION CENTER 097</u>	<u>DOG PARK 155</u>	<u>LEONHARD REC CENTER 160</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$ 525	\$ 10,600	\$ 9,745	\$ 106,855	\$ 168,395	58.4%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ 120,067	\$ 120,067	41.6%
<b>R Total</b>	<b>\$ 525</b>	<b>\$ 10,600</b>	<b>\$ 9,745</b>	<b>\$ 226,922</b>	<b>\$ 288,462</b>	<b>100.0%</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$ 831	\$ -	\$ -	\$ 181,015	\$ 407,675	48.3%
E03_CONTRACTUAL	\$ 850	\$ -	\$ 1,430	\$ 22,374	\$ 100,121	11.9%
E04_COMMODITIES/SUPPLIES	\$ 4,250	\$ -	\$ 1,600	\$ 28,358	\$ 122,523	14.5%
E05_UTILITIES	\$ 3,415	\$ -	\$ 880	\$ 46,668	\$ 203,118	24.1%
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 10,000	1.2%
<b>E Total</b>	<b>\$ 9,346</b>	<b>\$ -</b>	<b>\$ 3,910</b>	<b>\$ 278,415</b>	<b>\$ 843,437</b>	<b>100.0%</b>

# RECREATION FUND

## DEPARTMENT BUDGET – SPORTS PROGRAMS

### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b><u>SPORTS AND FACILITIES</u></b>			
Program Manager	2	2	2
Program Coordinator	2	4	4
Sports Field Manager	0	.5	.5
Sports Field Foreman	1	1	1
Sports Field Worker	1	2	2
Head Tennis Professional	1	1	1
Tennis Coordinator	1	0	1
<b>TOTAL</b>	<b>8</b>	<b>10.5</b>	<b>11.5</b>

### 2014-15 ACCOMPLISHMENTS

- Developed partnership with Prime Time Volleyball Club which more than doubled participation enrollment for both volleyball clinics and league.
- Added park partner agreement with Hilton Garden Inn which accounted for approximately \$8,000 of in-kind trade.
- Hired three new program coordinators to run the adult and youth sports, aquatics and day camp and afterschool programs.
- Created school day out program for year around elementary students.

### 2015-16 GOALS

#### Recreation

**Goal: Build a responsive, financially sustainable Park District by aligning resources to community needs.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
5.3 Reduce reliance on tax dollars.	Apply for two grants. One for LRC Daycamp program and one for LRC Afterschool program.	Recreation Team	Near Term	In Progress	02- Recreation	50 – Recreation	012 Leonhard Daycamp and 017 LRC Afterschool
	Find partners/sponsors for various Recreation Division programs/events to help reduce cost.	Recreation Team	Near Term	In Progress	02 - Recreation	40, 50,60, 69, 70 – Recreation	All of Recreation Division

**Goal: Develop a strong and inclusive workforce that represents the community we serve through professional standards.**

**RECREATION FUND  
DEPARTMENT BUDGET – SPORTS PROGRAMS**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
6.1 Staff LRC desk with the correct job classifications and qualified staff	Identify the needs of the LRC desk and create the appropriate staffing levels needed to provide exceptional customer service.  Hire qualified staff for the LRC receptionist position.	Recreation Team HR Team	Near Term	Completed  In Progress	02- Recreation	30 – Recreation	160 Leonhard Recreation Center
6.3 Promote and enhance the benefit and compensation package to be competitive for talented staff.	Hire more qualified officials for our sports leagues.	Recreation Team HR Team	Near Term	In Progress	02 – Recreation	40 – Recreation	Sports programs
6.4 Continue to promote a team environment with superior internal customer service.	Work with Recreation Division staff to ensure tasks and projects are completed by the set deadline.	Recreation Team	Near Term	In Progress	02 - Recreation	40, 50,60, 69, 70 – Recreation	All of Recreation Division
	Recognize at least one employee each month through the existing CPD recognition programs.	Recreation Team	Near Term	In Progress	02 - Recreation	40, 50,60, 69, 70 – Recreation	All of Recreation Division

Ballfield rental rates were reduced for fiscal year 2016 to provide better customer service to our residents. Rental revenue was reduced \$14,875 from the prior year. In addition FY15 included softball tournament rental revenues of \$8,240 which is not scheduled to recur in FY16.

**PERFORMANCE INDICATORS**

	FYE12	FYE13	FYE14	FYE15	FYE16
Revenue as a % of Direct Cost	145.38%	110.60%	113.81%	120.12%	108.48%
Revenue is at least 125% of Direct Cost	Yes	No	No	No	No
Fitness Events Offered	2	2	7	3	3
Tennis Center Memberships Sold	468	458	469	524	540



**RECREATION FUND  
SPORTS PROGRAMS**

	<u>TENNIS CENTER</u> 025	<u>FITNESS EVENTS</u> 065	<u>ADULT BASKETBALL</u> 081	<u>ADULT SOFTBALL</u> 082	<u>ADULT VOLLEYBALL</u> 083	<u>YOUTH BASKETBALL</u> 085
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$ 248,569	\$ 14,788	\$ 7,150	\$ 100,230	\$ 16,860	\$ 17,000
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R04_MERCHANDISE/CONCESSION REV	\$ 4,150	\$ -	\$ -	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,625
<b>R Total</b>	<b>\$ 252,719</b>	<b>\$ 14,788</b>	<b>\$ 7,150</b>	<b>\$ 100,230</b>	<b>\$ 16,860</b>	<b>\$ 20,625</b>

<b>E</b>						
E01_SALARIES AND WAGES	\$ 172,570	\$ 3,766	\$ 7,208	\$ 66,409	\$ 12,876	\$ 12,739
E03_CONTRACTUAL	\$ 29,899	\$ 1,875	\$ 200	\$ 1,110	\$ 200	\$ 703
E04_COMMODITIES/SUPPLIES	\$ 16,934	\$ 6,704	\$ 465	\$ 14,926	\$ 1,235	\$ 2,614
E05_UTILITIES	\$ 43,766	\$ -	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 263,169</b>	<b>\$ 12,345</b>	<b>\$ 7,873</b>	<b>\$ 82,445</b>	<b>\$ 14,311</b>	<b>\$ 16,056</b>

**Performance Indicators**

FYE16						
Revenue as a % of Direct Costs	96.0%	119.8%	90.8%	121.6%	117.8%	128.5%
Revenue is at least 125% of Direct Costs	No	No	No	No	No	Yes

**RECREATION FUND  
SPORTS PROGRAMS**

	<u>YOUTH SOFTBALL 086</u>	<u>SOCCER 088</u>	<u>GROUP FITNESS PROGRAMS 150</u>	<u>MOTOR SKILLS DEVELOPMENTAL 195</u>	<u>SPORTS CAMPS 196</u>	<u>DODDS SOCCER RENTALS 197</u>	<u>BALL FIELD RENTALS 198</u>
<b>R</b>							
R02_CHARGE FOR SERVICE REVENUE	\$ 1,360	\$ 41,511	\$ 18,199	\$ 13,366	\$ 4,400	\$ 13,500	\$ 28,075
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R04_MERCHANDISE/CONCESSION REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>R Total</b>	<b>\$ 1,360</b>	<b>\$ 41,511</b>	<b>\$ 18,199</b>	<b>\$ 13,366</b>	<b>\$ 4,400</b>	<b>\$ 13,500</b>	<b>\$ 28,075</b>
<b>E</b>							
E01_SALARIES AND WAGES	\$ 2,444	\$ 20,154	\$ 12,330	\$ 4,875	\$ 2,908	\$ 3,455	\$ 18,717
E03_CONTRACTUAL	\$ 340	\$ 819	\$ 740	\$ 524	\$ 524	\$ 510	\$ 432
E04_COMMODITIES/SUPPLIES	\$ 675	\$ 16,962	\$ 731	\$ 1,961	\$ 50	\$ 600	\$ 2,546
E05_UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 3,459</b>	<b>\$ 37,935</b>	<b>\$ 13,801</b>	<b>\$ 7,360</b>	<b>\$ 3,482</b>	<b>\$ 4,565</b>	<b>\$ 21,695</b>

**Performance Indicators**

FYE16

Revenue as a % of Direct Costs	39.3%	109.4%	131.9%	181.6%	126.4%	295.7%	129.4%
Revenue is at least 125% of Direct Costs	No	No	Yes	Yes	Yes	Yes	Yes

**RECREATION FUND  
SPORTS PROGRAMS**

	<u>YOUTH VOLLEYBALL 200</u>	<u>ADULT SOCCER 202</u>	<u>DOUGLASS YOUTH SPORTS / CLASSES 203</u>	<u>DOUGLASS ADULT SPORTS / CLASSES 204</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$ 5,100	\$ 16,730	\$ 20,000	\$ 5,000	\$ 571,838	98.7%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
R04_MERCHANDISE/CONCESSION REV	\$ -	\$ -	\$ -	\$ -	\$ 4,150	0.7%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ 3,625	0.6%
<b>R Total</b>	<b>\$ 5,100</b>	<b>\$ 16,730</b>	<b>\$ 20,000</b>	<b>\$ 5,000</b>	<b>\$ 579,613</b>	<b>100.0%</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$ 2,856	\$ 13,147	\$ 14,932	\$ 2,016	\$ 373,402	69.9%
E03_CONTRACTUAL	\$ -	\$ 400	\$ 5,780	\$ 7	\$ 44,063	8.2%
E04_COMMODITIES/SUPPLIES	\$ 40	\$ 550	\$ 5,000	\$ 1,100	\$ 73,093	13.7%
E05_UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 43,766	8.2%
<b>E Total</b>	<b>\$ 2,896</b>	<b>\$ 14,097</b>	<b>\$ 25,712</b>	<b>\$ 3,123</b>	<b>\$ 534,324</b>	<b>100.0%</b>

**Performance Indicators**

FYE16					
Revenue as a % of Direct Costs	176.1%	118.7%	77.8%	160.1%	108.5%
Revenue is at least 125% of Direct Costs	Yes	No	No	Yes	No

# RECREATION FUND

## DEPARTMENT BUDGET – AFTERSCHOOL / DAY CAMP PROGRAM

### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b><u>AFTERSCHOOL/DAY CAMP PROGRAM</u></b>			
No Full-time or RPT staff assigned to this program, solely part-time	0	0	1
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1</b>

### 2014-15 Accomplishments

- Hired new Coordinator run LRC Daycamp.
- Created new LRC Afterschool program. All elementary students in Champaign are welcome to come. Staff worked out an agreement for Unit 4 to bus all but 2 of the schools to LRC after school. LRC staff pick up students from Booker T. Washington and Garden Hills.
- Created School Day Out program for the year around schools.
- Added cooking classes to DCC Afterschool.
- More Art components and learning objectives for Schools out Days/DCC.

### 2015-16 GOALS

#### Recreation

**Goal: Build a responsive, financially sustainable Park District by aligning resources to community needs.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
5.3 Reduce reliance on tax dollars.	Apply for two grants. One for LRC Daycamp program and one for LRC Afterschool program.	Recreation Team	Near Term	In Progress	02-Recreation	50 – Recreation	012 Leonhard Daycamp and 017 LRC Afterschool

### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Revenue as a % of Direct Cost	130.17%	118.11%	96.70%	96.31%
Revenue is at least 125% of Direct Cost	Yes	No	No	No

**RECREATION FUND**  
**AFTERSCHOOL/DAYCAMP PROGRAMS**

	<u>DOUGLASS AFTER</u> <u>SCHOOL</u> <u>PROGRAMS</u> <u>004</u>	<u>TEEN CAMP</u> <u>009</u>	<u>BUSY</u> <u>BEEES/SWINGSE</u> <u>TTERS</u> <u>011</u>	<u>LEONHARD</u> <u>CENTER DAY</u> <u>CAMP</u> <u>012</u>
<b>R</b>				
R02_CHARGE FOR SERVICE REVENUE	\$ 28,332	\$ 8,928	\$ 112,150	\$ 188,637
R07_OPERATING GRANTS	\$ -	\$ 8,500	\$ -	\$ -
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -
<b>R Total</b>	<b>\$ 28,332</b>	<b>\$ 17,428</b>	<b>\$ 112,150</b>	<b>\$ 188,637</b>

<b>E</b>				
E01_SALARIES AND WAGES	\$ 35,846	\$ 16,489	\$ 61,681	\$ 179,456
E03_CONTRACTUAL	\$ 2,086	\$ 3,555	\$ 1,350	\$ 15,727
E04_COMMODITIES/SUPPLIES	\$ 4,959	\$ 714	\$ 3,750	\$ 3,660
<b>E Total</b>	<b>\$ 42,891</b>	<b>\$ 20,758</b>	<b>\$ 66,781</b>	<b>\$ 198,843</b>

**Performance Indicators**

FYE16

Revenue as a % of Direct Costs	66.1%	84.0%	167.9%	94.9%
Revenue is at least 125% of Direct Costs	No	No	Yes	No

**RECREATION FUND**  
**AFTERSCHOOL/DAYCAMP PROGRAMS**

	<u>DOUGLASS DAY</u> <u>CAMP</u> <u>013</u>	<u>LRC</u> <u>AFTERSCHOOL</u> <u>017</u>	<u>PRESCHOOL</u> <u>CLASS</u> <u>BUDGET</u> <u>144</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>					
R02_CHARGE FOR SERVICE REVENUE	\$ 28,609	\$ 55,680	\$ 8,616	\$ 430,952	95.9%
R07_OPERATING GRANTS	\$ 10,000	\$ -	\$ -	\$ 18,500	4.1%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	0.0%
<b>R Total</b>	<b>\$ 38,609</b>	<b>\$ 55,680</b>	<b>\$ 8,616</b>	<b>\$ 449,452</b>	<b>100.0%</b>
<b>E</b>					
E01_SALARIES AND WAGES	\$ 68,822	\$ 43,918	\$ 4,000	\$ 410,212	87.9%
E03_CONTRACTUAL	\$ 9,312	\$ 300	\$ -	\$ 32,330	6.9%
E04_COMMODITIES/SUPPLIES	\$ 4,215	\$ 5,291	\$ 1,551	\$ 24,140	5.2%
<b>E Total</b>	<b>\$ 82,349</b>	<b>\$ 49,509</b>	<b>\$ 5,551</b>	<b>\$ 466,682</b>	<b>100.0%</b>

**Performance Indicators**

FYE16

Revenue as a % of Direct Costs	46.9%	112.5%	155.2%	96.3%
Revenue is at least 125% of Direct Costs	No	No	Yes	No

# RECREATION FUND

## DEPARTMENT BUDGET – OTHER PROGRAMS

### PRINCIPAL RESPONSIBILITIES

**RECREATION FUND: OTHER PROGRAMS** – The Recreation Fund Other Programs department consists of school's day out programming, Senior programming at Douglas and Hays facilities, as well as the Sholem Sharks Swim Team. The deficit in the overall program is specifically related to the senior programs, which in fiscal year 2014 had a net deficit of \$34,000 and projected at a \$58,814 deficit for FY2015.

### EMPLOYEES FUNDED BY RECREATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b>SENIOR DIVISION</b>			
Senior Coordinator (RPT in FY13-14; FT in mid FY14-15)	0	1	1
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>

### 2014-15 Accomplishments:

- Successfully implemented largest senior trip to date.
- Membership is steadily growing.
- Seniors actively involved with various programming at Douglass Park.
- Increasing number of seniors utilizing Hays offerings.

### 2015-16 GOALS

#### Recreation

**Goal: Deliver innovative and customer-focused programming.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class	
9.1	Develop and implement an innovative and customer-focused approach to delivering excellent recreation programs, parks and services.	Increase senior programs and services that promote a healthy lifestyle for participants.	Recreation Staff	Near Term	In progress	02 – Recreation	60 – Other Programs	130 – Douglass Senior Programs
					In progress	02 – Recreation	60 – other programs	131 – Hays Senior programs

### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures Per Capital	\$ 1.38	\$ 1.16	\$ 1.72	\$ 1.86
Revenues as a % of Direct Cost	N/A	64.2%	74.9%	61.5%
Revenue is at least 125% of Direct Costs	N/A	No	No	No

**RECREATION FUND  
OTHER PROGRAMS**

	<u>SHOLEM SWIM TEAM 026</u>	<u>DOUGLASS SENIOR PROGRAM 130</u>	<u>HAYS SENIOR PROGRAM 131</u>	<u>SCHOOL'S DAY OUT 241</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$ 25,853	\$ 35,345	\$ 5,812	\$ 27,768	\$ 94,778	99.1%
R04_MERCHANDISE/CONCESSION REV	\$ 900	\$ -	\$ -	\$ -	\$ 900	0.9%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>R Total</b>	<b>\$ 26,753</b>	<b>\$ 35,345</b>	<b>\$ 5,812</b>	<b>\$ 27,768</b>	<b>\$ 95,678</b>	<b>100.0%</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$ 12,173	\$ 40,975	\$ 9,135	\$ 15,904	\$ 78,187	50.3%
E03_CONTRACTUAL	\$ 1,675	\$ 42,370	\$ 4,671	\$ 5,150	\$ 53,866	34.6%
E04_COMMODITIES/SUPPLIES	\$ 6,495	\$ 9,367	\$ 3,786	\$ 3,792	\$ 23,440	15.1%
<b>E Total</b>	<b>\$ 20,343</b>	<b>\$ 92,712</b>	<b>\$ 17,592</b>	<b>\$ 24,846</b>	<b>\$ 155,493</b>	<b>100.0%</b>

**Performance Indicators**

FYE16

Revenue as a % of Direct Cost	131.5%	38.1%	33.0%	111.8%	61.5%
Revenue is at least 125% of Direct Cost	Yes	No	No	No	No



# RECREATION FUND

## DEPARTMENT BUDGET – TEEN PROGRAMS

### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b><u>AFTERSCHOOL/DAY CAMP PROGRAM</u></b>			
No Full-time or RPT staff assigned to this program, solely part-time	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 2014-15 GOALS

#### Recreation

Goal: Deliver innovative and customer-focused programming.

	Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class
9.3	Leverage the impact of parks and recreation on community health and wellness.	Connect community kids to the outdoors through parks and recreation programs and events.	Recreation Team	Near Term	<b>In progress</b>	02 – Recreation 02- Recreation	40 – Sports Programs 50 – Teen Camp	150 – Group Fitness Programs 009 – Teen Camp

**RECREATION FUND**  
**TEEN**

R	TEENS IN ACTION		<u>% of Total</u>
		<u>123</u>	
R02_CHARGE FOR SERVICE REVENUE	\$	7,755	100.0%
<b>R Total</b>	<b>\$</b>	<b>7,755</b>	<b>100.0%</b>
<b>E</b>			
E01_SALARIES AND WAGES	\$	4,869	86.7%
E03_CONTRACTUAL	\$	250	4.5%
E04_COMMODITIES/SUPPLIES	\$	495	8.8%
<b>E Total</b>	<b>\$</b>	<b>5,614</b>	<b>100.0%</b>

**Performance Indicators**

FYE16	
Revenue as a % of Direct Cost	138.1%
Revenue is at least 125% of Direct Cost	Yes

# RECREATION FUND

## DEPARTMENT BUDGET – CONCESSIONS

### PRINCIPAL RESPONSIBILITIES

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

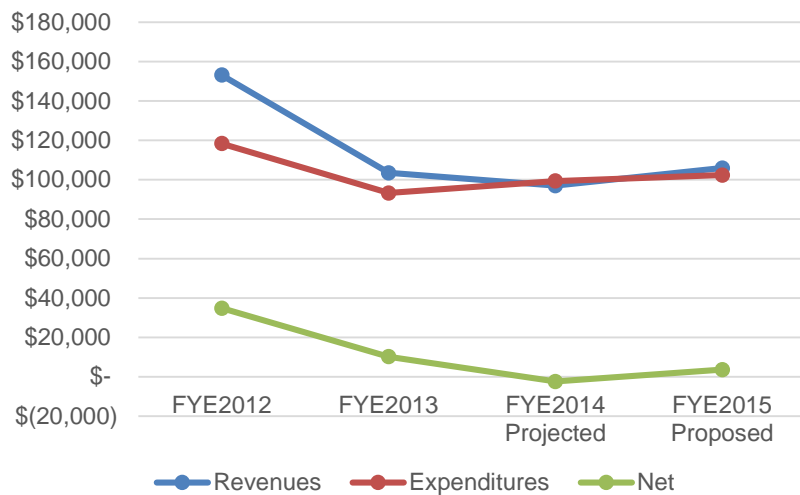
### EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b>CONCESSIONS</b>			
No Full-time or RPT staff assigned to this program, solely part-time	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 2014-2015 Accomplishments

- Partnered with Jet's Pizza to provide pizza at the Dodds 3plex during baseball tournaments.
- Conducted an RFP to determine if there were any concessionaires at this time willing to run CPD outdoor concessions.

Revenue & Expenditure Analysis



### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Revenue as a % of Direct Cost	128.56%	117.13%	97.58%	103.54%
Revenue is at least 125% of Direct Cost	Yes	No	No	No

**RECREATION FUND  
CONCESSIONS**

	<u>THE WATERSLIDE</u> <u>024</u>	<u>YOUTH BASEBALL / ZAHND PARK</u> <u>041</u>	<u>DODDS PARK</u> <u>080</u>	<u>SOCCER</u> <u>088</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>						
R04_MERCHANDISE/CONCESSION REV	\$ 64,201	\$ 5,888	\$ 35,638	\$ 200	\$ 105,927	100.0%
<b>R Total</b>	<b>\$ 64,201</b>	<b>\$ 5,888</b>	<b>\$ 35,638</b>	<b>\$ 200</b>	<b>\$ 105,927</b>	<b>100.0%</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$ 26,784	\$ 1,516	\$ 11,211	\$ -	\$ 39,511	38.6%
E03_CONTRACTUAL	\$ 5,853	\$ 1,130	\$ 4,022	\$ 190	\$ 11,195	10.9%
E04_COMMODITIES/SUPPLIES	\$ 28,866	\$ 3,394	\$ 17,307	\$ 560	\$ 50,127	49.0%
E05_UTILITIES	\$ -	\$ -	\$ 1,128	\$ 346	\$ 1,474	1.4%
<b>E Total</b>	<b>\$ 61,503</b>	<b>\$ 6,040</b>	<b>\$ 33,668</b>	<b>\$ 1,096</b>	<b>\$ 102,307</b>	<b>100.0%</b>

**Performance Indicators**

FYE16

Revenue as a % of Direct Cost	104.4%	97.5%	105.9%	18.2%	103.5%	100.0%
Revenue is at least 125% of Direct Cost	NO	NO	NO	NO	NO	NO

# RECREATION FUND

## DEPARTMENT BUDGET – POOLS/AQUATICS

### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY ADMINISTRATION – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b><u>AQUATICS AND TENNIS</u></b>			
Sports and Aquatics Manager	1	1	0
Facility/Program Coordinator	1	0	0
Aquatics & Tennis Coordinator II	0	0	1
<b>TOTAL</b>	<b>2</b>	<b>1</b>	<b>1</b>

### 2014-15 ACCOMPLISHMENTS

- Added the vortex play feature.
- Added new chlorine equipment to better regulate the chemical.
- Hired new program coordinator.

### 2015-16 GOALS

#### Recreation

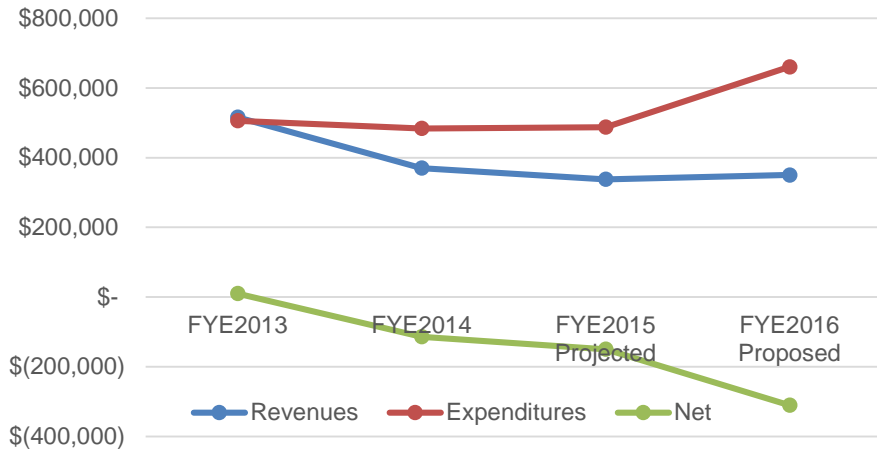
**Goal: Deliver innovative and customer-focused programming.**

Objective	Tactics	Action Team Assignment	Initial Time Frame	Outcome	Fund	Department	Class	
9.2	Evaluate the feasibility of potential development of recreation facilities to create functional and productive facilities.	Evaluate additional aquatic space including a program pool and splash pads at Sholem, Spalding Park and Douglass Park.	Recreation Team Planning Team Executive Team	Near Term		02 – Recreation	70 – Pools/Aquatics	022 - Sholem
<b>Best Practices</b>								
<b>Goal: Continue to serve the public as effectively and efficiently as possible.</b>								
11.1	Continue to improve the efficiency and effectiveness of the Park District.	Obtain ELLIS & Associates Gold Standard in Aquatics.	Recreation Team Risk Team	Near Term	Ongoing achieved summer 2014	02 – Recreation	70 – Pools/Aquatics	022 – Sholem

# RECREATION FUND

## DEPARTMENT BUDGET – POOLS/AQUATICS

Revenue & Expenditure Analysis



### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operation Expenditures per Capita	\$ 6.24	\$ 5.80	\$ 5.85	\$ 7.92
Revenue as a % of Direct Costs		76.4%	69.3%	53.0%
Revenue is at least 125% of Direct Costs	No	No	No	No
Increase Pool Pass Revenue (% Change)	-17.77%	-25.32%	-11.32%	3.67%

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: RECREATION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
							1,436,413
BEGINNING BALANCE							
POOLS AND AQUATICS							
REVENUES							
SHOLEM POOL							
02-70-022-42100	SEASON TICKET SALES	173,471	129,113	115,115	114,323	114,500	118,701
02-70-022-42105	DAILY ADMISSION SALES	269,551	176,847	161,182	161,565	161,565	171,142
02-70-022-44100	RENTAL INCOME	10,112	14,565	11,209	10,833	10,833	14,089
02-70-022-46160	OTHER REIMBURSEMENTS	0	0	2,550	2,550	2,550	0
02-70-022-49115	PROGRAM FEES	50,006	50,708	44,500	48,736	48,736	46,705
TOTAL SHOLEM POOL		503,140	371,233	334,556	338,007	338,184	350,637
SPALDING POOL							
02-70-023-49115	PROGRAM FEES	4,648	(46)	0	0	0	0
TOTAL SPALDING POOL		4,648	(46)	0	0	0	0
AQUATICS DIVISION BUDGET							
02-70-152-46160	OTHER REIMBURSEMENTS	2,325	0	0	0	0	0
02-70-152-49115	PROGRAM FEES	5,935	(1,177)	0	0	0	0
TOTAL AQUATICS DIVISION BUDGET		8,260	(1,177)	0	0	0	0
TOTAL REVENUES: POOLS AND AQUATICS		516,048	370,010	334,556	338,007	338,184	350,637
EXPENSES							
SHOLEM POOL							
02-70-022-54201	POSTAGE AND MAILING	57	21	30	27	27	30
02-70-022-54202	PRINTING AND DUPLICATING	274	450	400	452	452	450
02-70-022-54204	STAFF MEETINGS	0	0	35	32	32	0
02-70-022-54206	ADVERTISING/PUBLICITY	0	27	150	226	140	300
02-70-022-54207	STAFF TRAINING	0	11,004	11,975	13,162	13,162	10,180
02-70-022-54209	CONFERENCE AND TRAVEL	37	161	1,000	3,275	3,275	2,500
02-70-022-54234	LANDFILL FEES	1,566	3,099	3,000	1,265	1,265	2,048
02-70-022-54242	EQUIPMENT REPAIR	880	1,304	1,000	20	0	6,750
02-70-022-54245	BUILDING REPAIR	9,838	15,219	9,500	11,075	11,200	9,550
02-70-022-54250	EQUIPMENT RENTAL	780	701	1,050	768	768	1,050
02-70-022-54251	RENTAL FACILITIES	0	2,160	3,000	1,880	1,880	1,900
02-70-022-54253	PEST CONTROL	185	425	257	60	60	375
02-70-022-54255	LICENSE AND FEES	0	700	1,240	0	0	1,240
02-70-022-54260	SERVICE CONTRACTS-FACILITIES	1,836	508	724	344	344	2,974
02-70-022-54264	CELL PHONE EXPENSE	531	173	0	53	53	75
02-70-022-54280	OTHER CONTRACTUAL SERVICES	0	0	2,250	0	0	0
02-70-022-55301	OFFICE SUPPLIES	581	1,742	730	934	934	970

CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: RECREATION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
<b>POOLS AND AQUATICS EXPENSES</b>							
<b>SHOLEM POOL</b>							
02-70-022-55303	DUPLICATING SUPPLIES	0	49	0	0	0	0
02-70-022-55308	FIRST AID/MEDICAL SUPPLIES	420	1,134	1,832	1,905	1,905	2,000
02-70-022-55315	STAFF UNIFORMS	2,434	1,674	4,384	4,358	4,358	2,842
02-70-022-55320	BUILDING MAINTENANCE SUPPLIES	21,464	28,093	16,500	14,526	15,000	16,500
02-70-022-55322	CLEANING/JANITORIAL SUPPLIES	3,093	3,738	4,200	4,180	4,180	3,500
02-70-022-55331	CHEMICALS	31,207	21,000	24,000	18,653	18,653	19,500
02-70-022-55349	PLAQUES, AWARDS AND PRIZES	29	72	90	86	86	240
02-70-022-55350	RECREATION/PROGRAM SUPPLIES	8,926	930	7,725	8,327	8,327	11,160
02-70-022-55354	FOOD SUPPLIES	907	1,010	1,075	769	769	960
02-70-022-56230	SANITARY FEES AND CHARGES	3,387	6,263	4,500	2,309	2,519	4,500
02-70-022-56231	GAS AND ELECTRICITY	78,261	62,733	75,000	56,692	60,277	75,000
02-70-022-56232	WATER	42,572	28,837	40,000	17,690	18,758	42,000
02-70-022-56233	TELECOMM EXPENSE	3,868	5,232	5,376	5,325	5,400	5,400
02-70-022-58001	PERIODIC MAINTENANCE	0	0	160,000	31,700	32,000	128,159
02-70-022-59414	CREDIT CARD CHARGES	0	0	3,000	2,939	2,939	3,075
02-70-022-71001	PROGRAM/FACILITY DIR.	9,816	11,855	14,415	16,195	16,672	23,143
02-70-022-81003	PT PROGRAM DIRECTOR\SUPERVISOR	14,936	36,432	13,178	13,608	13,707	11,922
02-70-022-81303	PT ASSISTANT DIRECT SUPRVISOR	35,194	10,374	32,719	31,644	32,719	35,605
02-70-022-81403	PT INSTRUCTOR	14,867	23,185	18,096	17,857	17,848	23,170
02-70-022-81503	PT GENERAL STAFF	20,426	34,659	32,483	32,032	32,483	35,316
02-70-022-81703	PT DAY CAMP STAFF/LIFE GUARD	158,513	169,223	165,174	163,580	165,174	176,250
02-70-022-83003	ALLOWANCES/REIMBURSEMENTS	0	30	380	422	448	420
<b>TOTAL SHOLEM POOL</b>		<b>466,885</b>	<b>484,217</b>	<b>660,468</b>	<b>478,370</b>	<b>487,814</b>	<b>661,054</b>
<b>SPALDING POOL</b>							
02-70-023-54245	BUILDING REPAIR	174	0	0	0	0	0
02-70-023-54250	EQUIPMENT RENTAL	89	0	0	0	0	0
02-70-023-54251	RENTAL FACILITIES	1,400	0	0	0	0	0
02-70-023-55301	OFFICE SUPPLIES	54	0	0	0	0	0
02-70-023-55308	FIRST AID/MEDICAL SUPPLIES	26	0	0	0	0	0
02-70-023-55320	BUILDING MAINTENANCE SUPPLIES	98	0	0	0	0	0
02-70-023-55331	CHEMICALS	72	0	0	0	0	0
02-70-023-55350	RECREATION/PROGRAM SUPPLIES	435	0	0	0	0	0
02-70-023-56230	SANITARY FEES AND CHARGES	140	0	0	0	0	0
02-70-023-56231	GAS AND ELECTRICITY	5,519	(37)	0	0	0	0
02-70-023-56232	WATER	2,197	0	0	0	0	0
02-70-023-71001	PROGRAM/FACILITY DIR	859	0	0	0	0	0
02-70-023-81003	PT PROGRAM DIRECTOR\SUPERVISOR	770	0	0	0	0	0



CHAMPAIGN PARK DISTRICT  
 DETAILED BUDGET REPORT

ID: BP430000.WOW

FUND: RECREATION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2013-- ACTUAL	--2014-- ACTUAL	----- BUDGETED	2015 12 MO. ACTUAL	----- PROJECTED	--2016-- FINAL BUDGET
<b>POOLS AND AQUATICS EXPENSES</b>							
<b>SPALDING POOL</b>							
02-70-023-81303	PT ASST DIRECTOR/SUPVISORS	2,560	0	0	0	0	0
02-70-023-81403	PT INSTRUCTOR	6,048	0	0	0	0	0
02-70-023-81503	PT GENERAL STAFF	8	0	0	0	0	0
02-70-023-81703	PT DAY CAMP STAFF/LIFE GUARD	3,343	0	0	0	0	0
<b>TOTAL SPALDING POOL</b>		<b>23,792</b>	<b>(37)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AQUATICS DIVISION BUDGET</b>							
02-70-152-54207	STAFF TRAINING	13,381	0	0	0	0	0
02-70-152-54209	CONFERENCE AND TRAVEL	800	0	0	0	0	0
02-70-152-55301	OFFICE SUPPLIES	16	0	0	0	0	0
02-70-152-55349	PLAQUES, AWARDS AND PRIZES	520	0	0	0	0	0
02-70-152-71001	PROGRAM/FACILITY DIR	560	0	0	0	0	0
<b>TOTAL AQUATICS DIVISION BUDGET</b>		<b>15,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL POOLS AND AQUATICS</b>		<b>505,954</b>	<b>484,180</b>	<b>660,468</b>	<b>478,370</b>	<b>487,814</b>	<b>661,054</b>
<b>TOTAL REVENUES</b>		<b>516,048</b>	<b>370,010</b>	<b>334,556</b>	<b>338,007</b>	<b>338,184</b>	<b>350,637</b>
<b>TOTAL EXPENSES</b>		<b>505,954</b>	<b>484,180</b>	<b>660,468</b>	<b>478,370</b>	<b>487,814</b>	<b>661,054</b>
<b>SURPLUS (DEFICIT)</b>		<b>10,094</b>	<b>(114,170)</b>	<b>(325,912)</b>	<b>(140,363)</b>	<b>(149,630)</b>	<b>(310,417)</b>

# MUSEUM FUND

## DEPARTMENT BUDGET – ADMINISTRATION

### PRINCIPAL RESPONSIBILITIES

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

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

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

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

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

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

### EMPLOYEES FUNDED BY MUSEUM – POSITIONS AND NUMBERS

	<u>Actual</u> <u>2013/14</u>	<u>Actual</u> <u>2014/15</u>	<u>Proposed</u> <u>2015/16</u>
<b>ADMINISTRATION</b>			
Director of Cultural Arts (New in 2014-15)	0	1	0
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>0</b>

### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 3.27	\$ 2.73	\$ 3.08	\$ 3.67

The increase in operating expenditures per capita is due to reallocating expenditures directly attributable to cultural arts programs out of the general fund such as marketing, as well as operations staff time working to maintain the facilities for programming. In addition, as we move to more of a program budget, routine repairs and maintenance, as well as periodic maintenance for specific recreation programs have been charged to this fund, whereas in the past it always came out of the general fund administration account. This is a more accurate depiction of the actual resources utilized for cultural arts programming.

**MUSEUM FUND  
ADMINISTRATION**

	<u>ADMINISTRATION</u>			
	<u>001</u>	<u>Grand Total</u>		<u>% of Total</u>
<b>R</b>				
PROPERTY TAX REVENUE	\$ 1,312,080	\$ 1,312,080		99.8%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -		0.0%
R08_INTEREST INCOME	\$ 2,100	\$ 2,100		0.2%
R09_SPECIAL RECEIPTS	\$ -	\$ -		0.0%
<b>R Total</b>	<b>\$ 1,314,180</b>	<b>\$ 1,314,180</b>		<b>100.0%</b>
<b>E</b>				
E01_SALARIES AND WAGES	\$ 117,061	\$ 117,061		38.3%
E02_FRINGE BENEFITS	\$ 95,587	\$ 95,587		31.3%
E03_CONTRACTUAL	\$ 42,616	\$ 42,616		13.9%
E04_COMMODITIES/SUPPLIES	\$ 3,950	\$ 3,950		1.3%
E07_CAPITAL OUTLAY	\$ -	\$ -		0.0%
T01_TRANSFERS TO OTHER FUNDS	\$ 46,600	\$ 46,600		15.2%
<b>E Total</b>	<b>\$ 305,814</b>	<b>\$ 305,814</b>		<b>100.0%</b>

Performance Indicators

FYE16

Operating Expenditures per Capita	\$ 3.67
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# MUSEUM FUND

## DEPARTMENT BUDGET – CULTURAL ARTS

### PRINCIPAL RESPONSIBILITIES

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

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

Special Events produces community-wide special events and manages the District’s volunteer program. Responsibilities include concerts in the parks, Taste of C-U, Halloween Funfest, Eggstravaganza, Nite Lite Egg Pursuit, Champaign Music Festival, Block Parties, 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 – POSITIONS AND NUMBERS

	<u>Actual</u> 2013/14	<u>Actual</u> 2014/15	<u>Proposed</u> 2015/16
<b><u>CULTURAL ARTS</u></b>			
Director of Virginia Theatre	0	0	1
Program Manager	2	2	1
Facility/Program Coordinator (1 RPT)	3.5	3.5	6
Building Service Worker	2	2	1
Receptionist	1	1	1
<b>TOTAL</b>	<b>8.5</b>	<b>8.5</b>	<b>10</b>

### PERFORMANCE INDICATORS

	FYE13	FYE14	FYE15	FYE16
Operating Expenditures per Capita	\$ 3.62	\$ 3.85	\$ 5.55	\$ 5.95

The increase in operating expenditures per capita is due to reallocating expenditures directly attributable to cultural arts programs out of the general fund such as marketing, as well as operations staff time working to maintain the facilities for programming. In addition, as we move to more of a program budget, routine repairs and maintenance, as well as periodic maintenance for specific recreation programs have been charged to this fund, whereas in the past it always came out of the general fund administration account. This is a more accurate depiction of the actual resources utilized for cultural arts programming.

**MUSEUM FUND  
CULTURAL ARTS**

	<u>YOUTH THEATRE COMPANY</u> 015	<u>TASTE OF C-U</u> 031	<u>SUMMER CONCERTS</u> 032	<u>ART EXHIBITION SERIES</u> 036	<u>SPECIAL EVENTS</u> 068	<u>VIRGINIA THEATRE</u> 078
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$ 56,025	\$ 60,245	\$ -	\$ 1,000	\$ 5,180	\$ 184,500
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ 3,975	\$ 6,750	\$ -	\$ 100	\$ -	\$ -
R04_MERCHANDISE/CONCESSION REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
R09_SPECIAL RECEIPTS	\$ 9,384	\$ -	\$ -	\$ 200	\$ -	\$ 4,000
<b>R Total</b>	<b>\$ 69,384</b>	<b>\$ 66,995</b>	<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ 5,180</b>	<b>\$ 204,500</b>

<b>E</b>						
E01_SALARIES AND WAGES	\$ 35,017	\$ 12,563	\$ 7,077	\$ -	\$ 5,911	\$ 36,588
E03_CONTRACTUAL	\$ 29,800	\$ 75,338	\$ 10,959	\$ 1,750	\$ 8,653	\$ 28,000
E04_COMMODITIES/SUPPLIES	\$ 10,169	\$ 4,200	\$ 50	\$ 1,300	\$ 2,320	\$ 1,300
E05_UTILITIES	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -
<b>E Total</b>	<b>\$ 75,706</b>	<b>\$ 92,101</b>	<b>\$ 18,086</b>	<b>\$ 3,050</b>	<b>\$ 16,884</b>	<b>\$ 65,888</b>

**Performance Indicators**

FYE16						
Revenue as a % of Direct Costs	91.6%	72.7%	0.0%	42.6%	30.7%	310.4%
Revenue is at least 125% of Direct Costs	No	No	No	No	No	Yes

**MUSEUM FUND  
CULTURAL ARTS**

	<u>IRISH DANCE</u> 140	<u>EGG HUNTS</u> 173	<u>HALLOWEEN FUNFEST</u> 174	<u>CHAMPAIGN MUSIC FESTIVAL</u> 177	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$ 13,420	\$ 1,750	\$ -	\$ -	\$ 462,852	88.4%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	\$ 17,500	\$ 28,325	5.4%
R04_MERCHANDISE/CONCESSION REV	\$ -	\$ -	\$ -	\$ -	\$ 16,000	3.1%
R09_SPECIAL RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ 16,564	3.2%
<b>R Total</b>	<b>\$ 13,420</b>	<b>\$ 1,750</b>	<b>\$ -</b>	<b>\$ 17,500</b>	<b>\$ 523,741</b>	<b>100.0%</b>

<b>E</b>						
E01_SALARIES AND WAGES	\$ 1,345	\$ 862	\$ 841	\$ 5,143	\$ 203,464	41.0%
E03_CONTRACTUAL	\$ 7,569	\$ 200	\$ 570	\$ 37,075	\$ 257,058	51.8%
E04_COMMODITIES/SUPPLIES	\$ 260	\$ 2,710	\$ 2,400	\$ 340	\$ 35,377	7.1%
E05_UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 720	0.1%
<b>E Total</b>	<b>\$ 9,174</b>	<b>\$ 3,772</b>	<b>\$ 3,811</b>	<b>\$ 42,558</b>	<b>\$ 496,619</b>	<b>100.0%</b>

**Performance Indicators**

FYE16						
Revenue as a % of Direct Costs	146.3%	46.4%	0.0%	41.1%	105.5%	100.0%
Revenue is at least 125% of Direct Costs	Yes	No	No	No	No	No

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# MUSEUM FUND

## DEPARTMENT FUNDS – FACILITIES DEPARTMENT

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### PRINCIPAL RESPONSIBILITIES

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

### EMPLOYEES FUNDED BY MUSEUM DEPARTMENT – POSITIONS AND NUMBERS

	<u>Actual</u> <u>2013/14</u>	<u>Actual</u> <u>2014/15</u>	<u>Proposed</u> <u>2015/16</u>
<b><u>FACILITIES</u></b>			
Staffing for Facilities is included in the Program Department summaries	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**MUSEUM FUND  
FACILITIES**

	<u>POTTERY / CLAY STUDIO</u> 019	<u>SPRINGER CULTURAL CENTER</u> 030	<u>VIRGINIA THEATRE</u> 078	<u>PRAIRIE FARM</u> 095	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$ 17,388	\$ 6,760	\$ -	\$ 8,746	\$ 32,894	93.5%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	\$ 100	\$ 100	0.3%
R04_MERCHANDISE/CONCESSION REV	\$ -	\$ -	\$ -	\$ 200	\$ 200	0.6%
R09_SPECIAL RECEIPTS	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	5.7%
<b>R Total</b>	<b>\$ 19,388</b>	<b>\$ 6,760</b>	<b>\$ -</b>	<b>\$ 9,046</b>	<b>\$ 35,194</b>	<b>100.0%</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$ 19,697	\$ 108,071	\$ 176,358	\$ 46,185	\$ 350,311	56.6%
E03_CONTRACTUAL	\$ 425	\$ 20,410	\$ 40,193	\$ 11,828	\$ 72,856	11.8%
E04_COMMODITIES/SUPPLIES	\$ 5,510	\$ 17,500	\$ 35,075	\$ 19,690	\$ 77,775	12.6%
E05_UTILITIES	\$ -	\$ 42,125	\$ 53,612	\$ 12,100	\$ 107,837	17.4%
E06_ROUTINE/PER. MAINTENANCE	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	1.6%
<b>E Total</b>	<b>\$ 25,632</b>	<b>\$ 198,106</b>	<b>\$ 305,238</b>	<b>\$ 89,803</b>	<b>\$ 618,779</b>	<b>100.0%</b>



**MUSEUM FUND**  
**AFTERSCHOOL/DAYCAMP PROGRAMS**

	<u>ART SMART KIDS</u>		<u>CREATIVE KIDS</u>			
	<u>033</u>		<u>PROGRAM</u>			
			<u>034</u>		<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>						
R02_CHARGE FOR SERVICE REVENUE	\$	24,655	\$	48,524	\$ 73,179	100.0%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$	-	\$	-	\$ -	0.0%
R09_SPECIAL RECEIPTS	\$	-	\$	-	\$ -	0.0%
<b>R Total</b>	<b>\$</b>	<b>24,655</b>	<b>\$</b>	<b>48,524</b>	<b>\$ 73,179</b>	<b>100.0%</b>
<b>E</b>						
E01_SALARIES AND WAGES	\$	15,456	\$	31,803	\$ 47,259	90.3%
E03_CONTRACTUAL	\$	550	\$	1,600	\$ 2,150	4.1%
E04_COMMODITIES/SUPPLIES	\$	1,350	\$	1,585	\$ 2,935	5.6%
<b>E Total</b>	<b>\$</b>	<b>17,356</b>	<b>\$</b>	<b>34,988</b>	<b>\$ 52,344</b>	<b>100.0%</b>

**Performance Indicators**

FYE16

Revenue as a % of Direct Costs	142.1%	138.7%	139.8%
Revenue is at least 125% of Direct Costs	Yes	Yes	Yes

**MUSEUM FUND  
OTHER PROGRAMS**

	<u>VIRGINIA THEATRE 078</u>	<u>SHOWMOBILE 099</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>				
R02_CHARGE FOR SERVICE REVENUE	\$ 44,182	\$ 12,700	\$ 56,882	100.0%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ -	\$ -	\$ -	0.0%
<b>R Total</b>	<b>\$ 44,182</b>	<b>\$ 12,700</b>	<b>\$ 56,882</b>	<b>100.0%</b>
<b>E</b>				
E01_SALARIES AND WAGES	\$ 15,146	\$ 8,089	\$ 23,235	41.5%
E03_CONTRACTUAL	\$ 30,740	\$ 250	\$ 30,990	55.3%
E04_COMMODITIES/SUPPLIES	\$ 250	\$ 1,515	\$ 1,765	3.2%
<b>E Total</b>	<b>\$ 46,136</b>	<b>\$ 9,854</b>	<b>\$ 55,990</b>	<b>100.0%</b>

**MUSEUM FUND**  
**HOUSE EVENTS**

	<u>VIRGINIA</u> <u>THEATRE</u> <u>078</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>			
R02_CHARGE FOR SERVICE REVENUE	\$ 270,800	\$ 270,800	98.3%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$ 4,000	\$ 4,000	1.5%
R04_MERCHANDISE/CONCESSION REV	\$ 800	\$ 800	0.3%
<b>R Total</b>	<b>\$ 275,600</b>	<b>\$ 275,600</b>	<b>100.0%</b>
<b>E</b>			
E01_SALARIES AND WAGES	\$ 17,064	\$ 17,064	7.1%
E03_CONTRACTUAL	\$ 220,836	\$ 220,836	91.5%
E04_COMMODITIES/SUPPLIES	\$ 3,550	\$ 3,550	1.5%
<b>E Total</b>	<b>\$ 241,450</b>	<b>\$ 241,450</b>	<b>100.0%</b>

FYE16

Revenue as a % of Direct Cost	114.1%
Revenue is at least 125% of Direct Cost	NO

**MUSEUM FUND  
CONCESSIONS**

	<u>VIRGINIA THEATRE 078</u>	<u>Grand Total</u>	<u>% of Total</u>
<b>R</b>			
R02_CHARGE FOR SERVICE REVENUE	\$ 1,000	\$ 1,000	1.4%
R04_MERCHANDISE/CONCESSION REV	\$ 69,937	\$ 69,937	98.6%
<b>R Total</b>	<b>\$ 70,937</b>	<b>\$ 70,937</b>	<b>100.0%</b>
<b>E</b>			
E01_SALARIES AND WAGES	\$ 17,701	\$ 17,701	42.5%
E03_CONTRACTUAL	\$ 9,048	\$ 9,048	21.7%
E04_COMMODITIES/SUPPLIES	\$ 14,896	\$ 14,896	35.8%
<b>E Total</b>	<b>\$ 41,645</b>	<b>\$ 41,645</b>	<b>100.0%</b>

**Performance Indicators**

FYE16

Revenue as a % of Direct Cost	170.3%
Revenue is at least 125% of Direct Cost	YES

**MUSEUM FUND**  
**VIRGINIA THEATRE PROGRAM TOTALS**

	<u>VIRGINIA THEATRE</u>		
		<u>078</u>	<u>% of Total</u>
<b>R</b>			
R02_CHARGE FOR SERVICE REVENUE	\$	500,482	84.1%
R03_CONTRIBUTIONS/SPONSORSHIPS	\$	4,000	0.7%
R04_MERCHANDISE/CONCESSION REV	\$	86,737	14.6%
R08_INTEREST INCOME	\$	-	0.0%
R09_SPECIAL RECEIPTS	\$	4,000	0.7%
<b>R Total</b>	<b>\$</b>	<b>595,219</b>	<b>100.0%</b>

<b>E</b>			
E01_SALARIES AND WAGES	\$	262,857	37.5%
E02_FRINGE BENEFITS	\$	-	0.0%
E03_CONTRACTUAL	\$	328,817	46.9%
E04_COMMODITIES/SUPPLIES	\$	55,071	7.9%
E05_UTILITIES	\$	53,612	7.7%
E06_ROUTINE/PER. MAINTENANCE	\$	-	0.0%
E07_CAPITAL OUTLAY	\$	-	0.0%
T01_TRANSFERS TO OTHER FUNDS	\$	-	0.0%
<b>E Total</b>	<b>\$</b>	<b>700,357</b>	<b>100.0%</b>

Revenues (Under) Over Expenditures \$ (105,138)

**Performance Indicators**

FYE16

Revenue as a % of Direct Cost	46.9%
Revenue is at least 125% of Direct Cost	NO

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## 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, appoint a Treasurer, Board Secretary and Assistant 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, and currently estimated as of 2013 at 83,424. The District also serves the University of Illinois population and the City of Urbana.
<b>ASSESSED VALUE</b>	The equalized assessed valuation for real estate located within District boundaries estimated for 2014 is 1,527,189,530.
<b>TAX RATE</b>	The property tax rate for 2013 payable in 2015 is estimated to be 0.7264 per \$100 of EAV.
<b>CURRENT BUDGET</b>	The operating budget for FY 2015/16 is \$17,838,641 (including transfers). The fiscal year begins May 1 and ends April 30.
<b>PARK RESOURCES</b>	The Park District maintains 60 parks comprised of community parks, neighborhood parks, mini parks and 14 walking/bike trails totaling more than 670 acres. There are 22 miles of path and trails. Recreational facilities include one aquatic center with three waterslides, two recreation centers with gymnasiums, two senior centers, the Springer Cultural Arts Center, the Virginia Theatre (a 1470 seat auditorium), a six-court indoor tennis facility, 24 outdoor tennis courts, 25 softball and baseball fields, 22 soccer fields, six volleyball courts, 30 outdoor playgrounds, two skate parks, a children's petting zoo, 12 picnic shelters, four small lakes for fishing and shared gymnasium space at 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, group fitness, fitness events, music, dance, drama, day camps, cultural and performing arts, preschool and youth programs, swimming, tennis, senior programs, special events and trips.

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# 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 71 full-time staff, 10 full-time staff (between 30-37 hours/week) and more than 580 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 nineteen consecutive years (1995-2014). The District also received the Distinguished Budget Presentation Award for FY 2015.
- For the past several years, the Park District's aquatics staff has earned Ellis & Associates Platinum and Gold International Aquatic Safety Awards – these awards recognize the top performing lifeguard staffs in the world.

**CONTACT INFORMATION** Champaign Park District  
706 Kenwood Road  
Champaign, IL 61821  
Phone: 217-398-2550  
Fax: 217-355-8421  
Website: [www.champaignparks.com](http://www.champaignparks.com)

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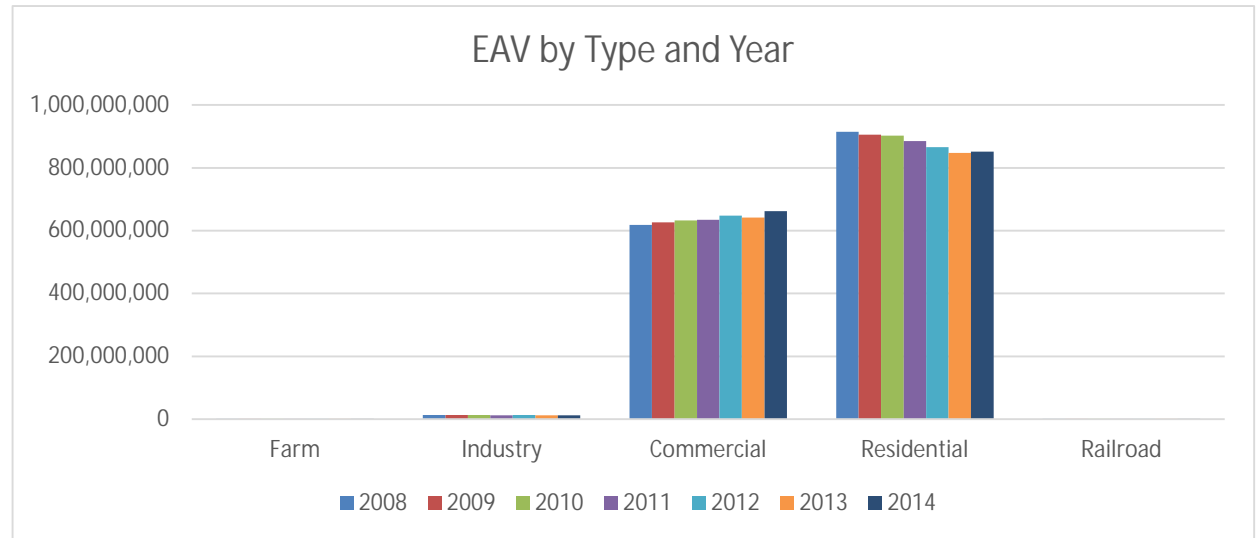


# SUPPLEMENTAL INFORMATION

## ASSESSED VALUATION COMPARISONS

	2008	2009	2010	2011	2012	2013	2014
Farm	536,040	459,720	515,170	557,110	1,576,320	592,580	695,500
Industry	13,162,550	13,330,860	13,537,720	12,351,850	12,924,540	12,557,450	12,646,840
Commercial	618,658,351	626,288,673	632,401,694	634,668,004	647,959,504	641,997,792	661,533,102
Residential	914,929,940	904,967,910	902,817,642	885,062,912	865,874,392	847,650,152	851,408,122
Railroad	608,574	747,330	807,525	907,361	928,108	920,989	905,966
<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>1,529,262,864</b>	<b>1,503,718,963</b>	<b>1,527,189,530</b>

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



**SUPPLEMENTAL INFORMATION**  
**TAX RATES, EXTENSIONS & COLLECTIONS**

Year	Assessed Valuation	Tax Rate	Taxes Collected
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	1,529,262,864	.7088	10,839,415
2013	1,503,718,963	.7645	11,495,931
2014	1,527,189,530	.7264	

<b>CURRENT YEAR</b>	Rate	Assessed Valuation	Tax Extension	Rate Limit
<b>FUND</b>				
General	0.3491	1,527,189,530	5,331,418.65	0.3500
Bond Amortization	0.0480	1,527,189,530	733,050.97	--
IMRF	0.0235	1,527,189,530	358,889.54	--
Police	0.0013	1,527,189,530	19,853.46	0.0250
Audit	0.0013	1,527,189,530	19,853.46	0.0050
Liability Insurance	0.0213	1,527,189,530	325,291.37	--
Social Security	0.0237	1,527,189,530	361,943.92	--
Museum	0.0860	1,527,189,530	1,313,383.00	0.1500
Recreation	0.1272	1,527,189,530	1,942,585.08	0.3700
Paving and Lighting	0.0050	1,527,189,530	610,875.81	0.0050
Special Recreation	0.0400	1,527,189,530	601,875.81	0.0400
Total	0.7264	1,527,189,530	11,093,504.74	
Urbana Park District Special Recreation Tax Levy			210,860.00	
<b>TOTAL ESTIMATED TAXES</b>			<b>11,304,364.74</b>	

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

	FYE16	FYE15	FYE14
<u>Administration/Office</u>	14	15	14
Accounting Assistant - FT2 Count	1	1	1
Accounting Clerk Count	1	1	1
Accounts Payable Clerk Count	1	1	1
Accounting Manager Count	0	0	1
Administrative Assistant - FT2 Count	1	1	1
Administrative Specialist Count	0	1	0
Assistant Finance Director Count	1	1	0
Assistant to the Executive Director Count	1	1	1
Building Service Worker Count	1	1	1
Development Director Count	1	1	0
Director of Finance Count	1	1	1
Director of Human Resources Count	1	1	1
Executive Director Count	1	1	1
HR Coordinator Count	1	0	0
HR Clerk Count	0	1	1
Director of Marketing and Communications Count	1	0	0
Marketing Director Count	0	0	1
Marketing Manager Count	0	1	0
Marketing Coordinator Count	0	0	1
Graphics Designer Count	1	1	1
<u>Operations &amp; Planning</u>	29	29	27
Admin. Asst./Reservations Coord. Count	1	1	1
Director of Operations and Planning Count	1	1	0
Director of Planning	0	0	1
Electrician Count	1	1	1
Fabricator Count	1	1	1
Grounds Specialist Count	1	1	1
Grounds Supervisor Count	1	1	1
Grounds Worker I Count	2	2	2
Grounds Worker II Count	3	3	3
Horticulture Specialist Count	3	3	3
Horticulture Supervisor Count	1	1	1
Horticulture Worker I Count	1	1	1
Maintenance Supervisor Count	1	1	1
Maintenance Worker II Count	2	2	2
Natural Areas Coordinator Count	1	1	0
Ops Trade Specialist/Carpentry Count	1	1	1
Special Project Specialist Count	1	1	1
Special Projects Worker Count	1	1	1
Trade Specialist/Mechanic Count	1	1	1
Trade Specialist/Plumbing & Electrical Count	1	1	1
Trash/Recycling Worker I Count	1	1	1
Park Planner I Count	2	2	1
Park Planner/Landscape Architect II Count	1	1	0
Superintendent of Operations & Planning Count	0	0	1
<u>Recreation</u>	29	27	26
Administrative Coordinator Count	1	0	0
Aquatics and Tennis Coordinator II Count	1	1	1
Director of Recreation Count	1	1	1
Facilities and Events Manager Count	1	1	1
Sports Program Manager Count	1	1	1

	<i>FYE16</i>	<i>FYE15</i>	<i>FYE14</i>
Youth Sports Program Coordinator Count	1	1	1
Building Service Worker Count	1	1	1
Douglass Park Coordinator II Count	1	1	1
Douglass Park Manager Count	1	1	1
LRC Facility Coordinator II Count	1	1	1
Receptionist Count	1	2	1
Receptionist @ LRC Count	1	0	1
Receptionist II Count	1	1	1
Sports Field Foreman Count	1	1	1
Sports Field Worker 1 Count	1	1	1
Head Tennis Professional Count	1	1	1
Preschool Director Count	1	1	1
Tennis Coordinator Count	1	0	1
Senior Program Coordinator Count	1	1	1
Cultural Arts Coordinator Count	1	1	0
Cultural Arts Manager Count	1	0	1
Director of Cultural Arts Count	0	1	0
Director of Dance Arts Count	1	1	1
Special Events Manager Count	1	0	0
Building Service Worker Count	1	1	1
Special Events Coordinator Count	0	1	1
Facility Coordinator Count	1	1	1
Virginia Theatre Director Count	1	1	1
Virginia Theatre Front of House Coord. Count	1	1	1
VT Box Office Manager Count	1	1	1
VT Technical Manager Count	1	1	0
<u>Insurance Liability</u>	1	1	1
Risk Manager Count	1	1	1
<u>Champaign-Urbana Special Recreation</u>	5	5	5
Administrative Assistant - CUSR (FT2 prior) Count	1	1	1
Adult and Senior Coordinator CUSR Count	1	1	1
CUSR Manager Count	1	1	1
Sports/Fitness Program Coord. (Vacant)- CUSR Count	1	1	1
Grand Count	80	79	76

Champaign Park District  
Salary Classification

POSITION CLASSIFICATION	FY14-15 STARTING WAGE RANGE	FY14-15 WAGE MAXIMUM	FY15-16 WAGE MAXIMUM - PROPOSED 3% INCREASE
<b>CLASSIFICATION I</b>			
Art Smart Preschool Director - *PT	\$12.24/hour (\$25,459)	\$18.36/hour (\$38,189)	\$18.91/hour
Building Service Worker	TO		\$39,334.67
Grounds Worker I	\$14.69/hour (\$30,555)		
Maintenance Worker I			
Horticulture Worker I			
Receptionist I			
Dance Arts Director			
Sports Field Worker I			
Trash/Recycling Worker - *PT			
<b>CLASSIFICATION II</b>			
Accounting Assistant - *PT	\$13.04/hour (\$27,123)	\$19.56/hour (\$40,685)	\$20.15/hour
Accounting Clerk	TO		\$41,905.55
Accounts Payable Clerk	\$15.39/hour (\$32,011)		
Administrative Assistant			
Administrative Specialist			
Adult Sports Program Coordinator			
Box Office Manager - *PT			
CUSR Administrative Assistant - *PT			
Facility Coordinator			
Horticulture Worker II			
Grounds Worker II			
Maintenance Worker II			
Receptionist II			
Senior Program Coordinator			
Special Events/Volunteer Coordinator			
Sports Field Worker II			
<b>CLASSIFICATION III</b>			
Arbor Specialist	\$15.80/hour (\$32,864)	\$23.70/hour (\$49,296)	\$24.41/hour
Building Service Worker Supervisor	TO		\$50,774.88
Cultural Arts Coordinator	\$18.96/hour (\$39,436)		
Douglass Coordinator II			
Horticulture Specialist			
Human Resources Coordinator			
Facility Coordinator			
Fabricator *PT			
Graphics Designer			
Natural Areas Coordinator			
Park Planner I			

Champaign Park District  
Salary Classification

Preschool Programs Supervisor			
Special Project Specialist			
Sports and Aquatics Coordinator			
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 Programs Coordinator			
CLASSIFICATION IV			
Cultural Arts Manager	\$17.77/hour (\$36,961)	\$26.66/hour (\$55,453)	\$27.46/hour
Douglass Park Manager	TO		\$57,116.59
Facilities Supervisor	\$21.32/hour (\$44,346)		
Marketing Manager			
Operations/Horticulture Specialist II			
Park Planner II			
Risk Manager			
Technical Manager - VT			
Technology Manager- *PT			
Tennis Professional			
CLASSIFICATION V			
Grounds Supervisor	\$20.30/hour (\$42,224)	\$30.45/hour (\$63,336)	\$31.36/hour
Horticulture Supervisor	TO		\$65,236.08
Head Tennis Professional	\$24.36/hour (\$50,669)		
Maintenance Supervisor			
Development Director			
Park Planner and Landscape Architect			
Program Manager			
Virginia Theatre Director			
DEPARTMENT DIRECTORS AND ASSISTANT DIRECTORS			
	Market	Market	

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## 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%
Male	50.90%
Female	49.10%
Persons 18 – 65	73.80%
Persons 5 - 17	17.80%
Persons over 65	7.60%
Persons under 5	5.4%
Persons below Poverty Level, 2009-2013	26.60%
Median Household Income	\$40,884

#### 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%

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## SUPPLEMENTAL INFORMATION

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### CHAMPAIGN PARK DISTRICT EMPLOYER AND EMPLOYMENT INFORMATION

#### MAJOR DISTRICT AND AREA EMPLOYERS

University of Illinois  
Carle Foundation  
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  
Carle Physicians Group

#### 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	41.00%
Entertainment, Recreation, Accommodation and Food Services	11.70%
Retail and Wholesale Trade	10.20%
Professional, Management and Administrative	9.20%
Manufacturing	6.10%
Finance, Insurance, Real Estate, Public Administration	5.70%
Communications and Information	2.70%
Construction	1.70%
Other	11.70%

#### PERCENT

#### EMPLOYMENT BY OCCUPATION

Management and Professional	46.40%
Sales and Office Occupations	21.60%
Service Occupations	19.60%
Product, Transportation and Material Moving	8.90%
Natural Resources Construction Maintenance	3.50%





**CHAMPAIGN  
PARK DISTRICT**

**CHAMPAIGN, ILLINOIS**  
Parks, Trails & Recreation Facilities

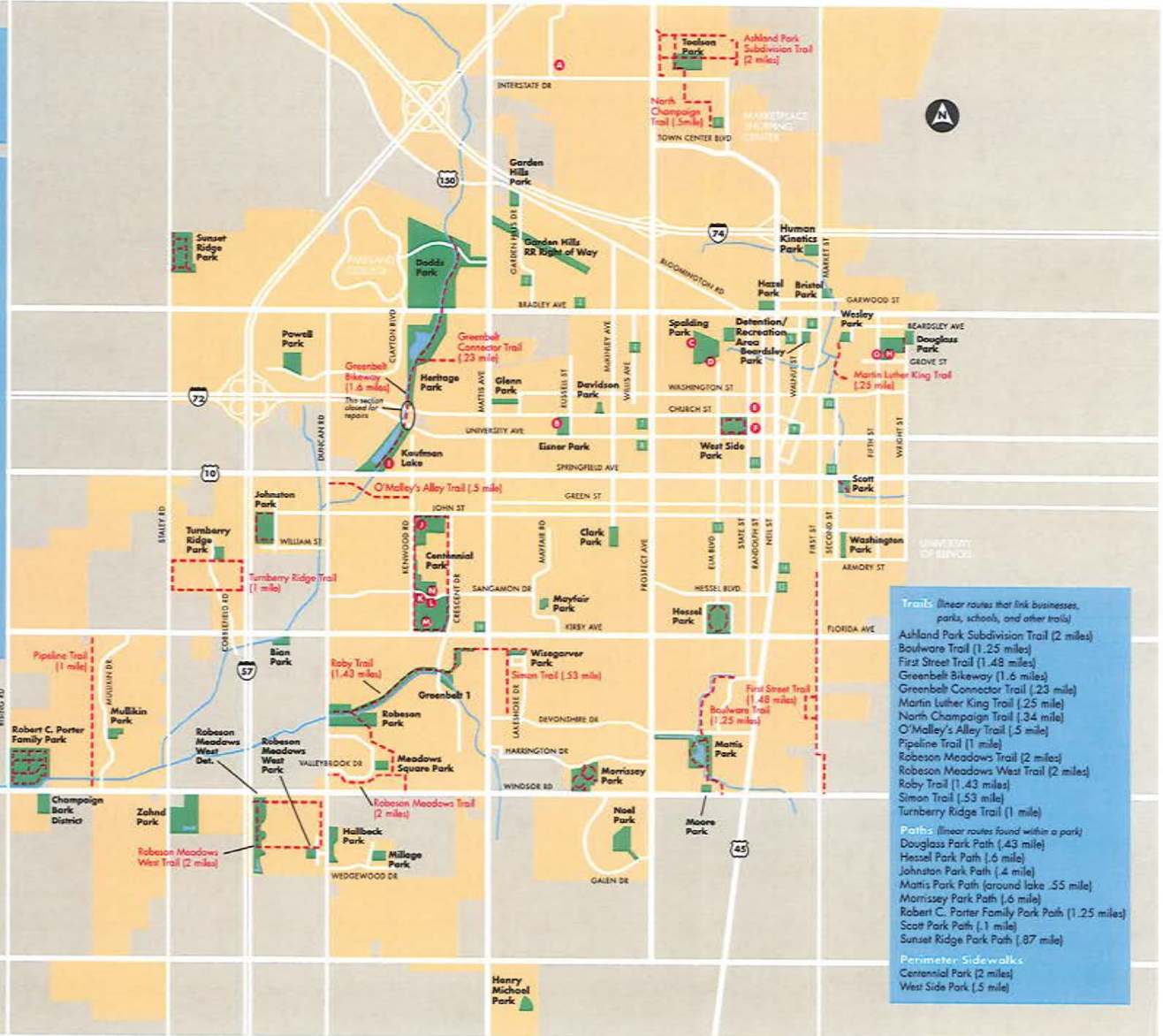
2307 Sangamon Drive, Champaign, Illinois 61821  
217-398-2550 • Fax: 217-398-2563 • Relay: 711  
www.champaignparks.com

**Facilities**

- A Dodds Tennis Center** • 2802 Forber Drive • 217-352-6044  
Six indoor courts, lessons, drill-plays, workouts
  - Hays Recreation Center** • 1311 W Church Street • 217-239-1152  
Multi-purpose recreation center for preschool, CUSR, mature adults
  - Spalding Recreation Center** • 910 N Harris Street • 217-398-2577
  - Spalding Park Skatepark** • 805 N Elm Street • Open 7 days per week  
18,000 square feet of concrete for skateboarders and inline skaters
  - Springer Cultural Center** • 301 N Randolph Street • 217-398-2376  
A community resource for the visual and performing arts
  - Virginia Theatre** • 203 W Park Avenue • 217-356-9063  
Historic performing arts and entertainment center accessible to all
  - Douglass Annex** • 804 N Fifth Street • 217-398-2572  
Large activity room, computer lab, kitchen, lounge, pool table
  - Douglass Community Center** • 512 E Grove Street • 217-398-2573  
Multi-purpose facility equipped with a full-size gymnasium and a stage
  - Kaufman Lake Boat House** • 2612 W Springfield Avenue • 217-352-6044  
Cozy lakeside room with fireplace
  - Bresnan Meeting Center** • 706 Kenwood Road  
Park District administrative offices
  - Leonhard Recreation Center** • 2307 Sangamon Drive • 217-398-2550  
Recreation center with gym, fitness, cardio/weight room, and indoor playground
  - Sholem Aquatic Center** • 2205 W Sangamon Drive • 217-398-2581  
Family waterpark which has 2 pools with play features, a lazy river, and 3 slides
  - Prairie Farm** • 2202 W Kirby Avenue • 217-398-2583  
Farm features traditional farm animals like sheep, cows, goats, horses, etc.
  - The Bicentennial Center** • 2212 W. Sangamon Drive • Home of The Cage
- \*Please direct all rental inquiries to 217-398-2591 or info@champaignparks.com.

**Mini Parks**

- |                     |                       |
|---------------------|-----------------------|
| 1 Town Center Park  | 16 Stampofski Park    |
| 2 Citizen's Park    | 17 Skellon Park       |
| 3 Thompson Park     | 18 Firefighter's Park |
| 4 Willis Park       | 19 Helms Park         |
| 5 Bannon Mini Park  | 20 Harris Park        |
| 6 Bridgewater Park  | 21 McCollum Park      |
| 7 Mini Park V       | 22 Hasser Mini Park   |
| 8 Trevel-Finch Park | 23 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 (.34 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)
  - Scott Park Path (.1 mile)
  - Sunset Ridge Park Path (.87 mile)
- Perimeter Sidewalks**
- Centennial Park (2 miles)
  - West Side Park (.5 mile)



**ORDINANCE #598**

**BUDGET AND APPROPRIATION ORDINANCE  
For Fiscal Year 2015-2016**

**AN ORDINANCE ADOPTING THE COMBINED  
ANNUAL BUDGET AND APPROPRIATION OF  
FUNDS FOR THE CHAMPAIGN PARK DISTRICT  
CHAMPAIGN COUNTY, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING ON THE  
FIRST (1<sup>st</sup>) DAY OF MAY 2015, AND ENDING ON  
THE THIRTIETH DAY (30<sup>TH</sup>) OF APRIL, 2016**

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

**SECTION 1.** It is hereby found and determined:

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance will be conveniently available for public inspection for at least 30 days prior to final action thereon; and
- (b) A public hearing will be held at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, on the 8<sup>th</sup> day of July, 2015 on said Ordinance, notice of said hearing having been given by publication in the Champaign News Gazette, being a newspaper published within the District, at least one week prior to such hearing; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation of this Park District for the fiscal year beginning May 1, 2015 and ending April 30, 2016 have heretofore been performed.

**SECTION 2.** The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1<sup>st</sup>) day of May 2015 and ending the thirtieth (30<sup>th</sup>) day of April, 2016.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2015 and ending April 30, 2016 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2015 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

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

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

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$12,202,626.
- (b) An estimate of the cash expected to be received during the fiscal from all sources is \$18,649,301.
- (c) An estimate of the expenditures and transfers contemplated for the fiscal year is \$17,838,641.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$13,013,286.

(e) An estimate of the amount of taxes to be received during the fiscal year is \$11,082,470.

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

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

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

**PASSED** this 8<sup>th</sup> day of July, 2015.

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

[SEAL]

**CHAMPAIGN PARK DIST**

By \_\_\_\_\_  
Timothy P. McMahon, Board President

**ATTEST:**

\_\_\_\_\_  
Cindy Harvey, Board Secretary  
STATE OF ILLINOIS )

)S.S.

COUNTY OF CHAMPAIGN )

I, Cindy Harvey, do hereby certify that I am the duly qualified and acting Secretary of the Champaign Park District in the county and state aforesaid, and as such Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the "Combined Annual Budget and Appropriation Ordinance of the Champaign Park District, Champaign County, Illinois for the Fiscal Year beginning May 1, 2015 and ending April 30, 2016 as adopted by the Board of Park Commissioners at its properly convened meeting to be held on the 8<sup>th</sup> of July 2015, as appears from the official records of the Champaign Park District in my care and custody.

\_\_\_\_\_  
Cindy Harvey, Board Secretary

I. General Fund - 01	ORIGINAL	
	Budget	Appropriation
EXECUTIVE DIRECTOR	\$ 125,900	
DEPARTMENT HEAD	\$ 307,550	
MANAGERS/SUPERVISORS	\$ 402,411	
PROGRAM/FACILITY DIR	\$ 45,524	
OPERATIONS STAFF	\$ 719,211	
BUILDING SERVICE WORKER	\$ 28,933	
OFFICE STAFF/SUPPORT	\$ 254,080	
PT BUILDING SERVICE WORKER	\$ 1,848	
PT OFFICE STAFF/SUPPORT	\$ 104,392	
PT SEASONAL STAFF	\$ 382,911	
MEDICAL HEALTH INSURANCE	\$ 321,112	
DENTAL INSURANCE	\$ 13,709	
LIFE INSURANCE	\$ 6,600	
HEALTH AND WELLNESS	\$ 8,650	
ALLOWANCES/REIMBURSEMENTS	\$ 60,225	
PERSONNEL COSTS	\$ 17,600	
EMPLOYEE ASSISTANCE PROGRAM	\$ 1,520	\$ 3,222,500 Personnel/Benefits
POSTAGE AND MAILING	\$ 5,450	
PRINTING AND DUPLICATING	\$ 16,875	
STAFF MEETINGS	\$ 3,670	
LEGAL PUBLICATIONS/NOTICES	\$ 9,800	
ADVERTISING/PUBLICITY	\$ 22,350	
STAFF TRAINING	\$ 18,650	
MEMBERSHIPS,DUES,FEES	\$ 17,649	
CONFERENCE AND TRAVEL	\$ 26,410	
BOARD EXPENSE	\$ 14,900	
ATTORNEY FEES	\$ 78,000	
ARCHITECT, ENGINEERING FEES	\$ 125,000	
PROFESSIONAL FEES	\$ 140,100	
LANDFILL FEES	\$ 30,150	
AUTO ALLOWANCE	\$ 500	
OFFICE EQUIPMENT REPAIRS	\$ 1,000	
VEHICLE REPAIR	\$ 13,400	
EQUIPMENT REPAIR	\$ 8,650	
BUILDING REPAIR	\$ 15,750	
EQUIPMENT RENTAL	\$ 16,980	
PEST CONTROL	\$ 1,160	
SERVICE CONTRACTS	\$ 43,332	
LICENSE AND FEES	\$ 20,315	
SERVICE CONTRACTS-FACILITIES	\$ 9,925	
SERVICE CONTRACTS-GROUNDS	\$ 55,850	
CONTRACTUAL MOWING	\$ 111,000	
CELL PHONE EXPENSE	\$ 6,500	
SUBSCRIPTIONS	\$ 820	
OTHER CONTRACTUAL SERVICES	\$ 97,430	

CONTRACTUAL PERSONNEL	\$	200	
INTERN STIPENDS	\$	5,700	
CONTRACTUAL ENTERTAINMENT	\$	500	
PARK AND RECREATION EXCELLENCE	\$	6,000	\$ 1,062,620 Contractual Services
OFFICE SUPPLIES	\$	19,487	
ENVELOPES AND STATIONARY	\$	1,500	
DUPLICATING SUPPLIES	\$	2,500	
CHECKS AND BANK SUPPLIES	\$	2,060	
PHOTOGRAPHIC SUPPLIES	\$	410	
BOOKS AND MANUSCRIPTS	\$	2,975	
FIRST AID/MEDICAL SUPPLIES	\$	8,000	
SAFETY SUPPLIES	\$	3,820	
STAFF UNIFORMS	\$	23,035	
PARTICIPANT UNIFORMS	\$	3,000	
BUILDING MAINTENANCE SUPPLIES	\$	39,600	
LANDSCAPE SUPPLIES	\$	37,800	
PLAYGROUND MAINT. SUPPLIES	\$	5,600	
CLEANING/JANITORIAL SUPPLIES	\$	8,000	
PRESCRIBED BURN SUPPLIES	\$	2,000	
EQUIPMENT AND TOOLS	\$	25,700	
SHOP EQUIPMENT AND SUPPLIES	\$	7,000	
VEHICLE/EQUIPMENT REPAIR PARTS	\$	41,900	
AMENITY MAINTENANCE SUPPLIES	\$	9,000	
OFFICE EQUIPMENT VALUE <\$10000	\$	25,000	
GAS,FUEL,GREASE AND OIL	\$	87,500	
CHEMICALS	\$	46,000	
PAINTS	\$	2,300	
PLANT MATERIALS	\$	122,293	
FLOWERS AND CARDS	\$	500	
PLAQUES, AWARDS AND PRIZES	\$	6,030	
RECREATION/PROGRAM SUPPLIES	\$	4,200	
FOOD SUPPLIES	\$	3,400	\$ 621,700 Commodities
SANITARY FEES AND CHARGES	\$	17,600	
GAS AND ELECTRICITY	\$	44,600	
WATER	\$	62,600	
TELECOMM EXPENSE	\$	22,856	\$ 169,800 Utilities
PERIODIC MAINTENANCE	\$	147,000	
ROUTINE MAINTENANCE	\$	113,000	\$ 299,000 Maintenance & Repairs
TRANSFER	\$	1,228,600	\$ 1,412,890 Transfers
PROPERTY/SALES TAX	\$	2,200	
CREDIT CARD CHARGES	\$	1,500	\$ 4,260 Other
Grand Total	\$	5,906,758	\$ 6,792,770 General Fund - 01

II. Recreation Fund - 02	ORIGINAL	
	Budget	Appropriation
DEPARTMENT HEAD	\$ 70,165	
MANAGERS/SUPERVISORS	\$ 214,431	
PROGRAM/FACILITY DIR	\$ 239,835	
OPERATIONS STAFF	\$ 33,284	
CUSTODIAL	\$ 38,980	
OFFICE STAFF/SUPPORT	\$ 119,908	
PT ASST DIRECTOR/SUPVISORS	\$ 92,835	
PT BUILDING/PARK OPENERS	\$ 5,175	
PT CUSTODIAL	\$ 35,446	
PT DAY CAMP STAFF/LIFE GUARD	\$ 405,578	
PT GENERAL STAFF	\$ 103,025	
PT INSTRUCTOR	\$ 163,734	
PT OFFICE STAFF/SUPPORT	\$ 142,746	
PT PROGRAM DIRECTOR/SUPERVISOR	\$ 67,812	
PT SCOREKEEPERS	\$ 976	
PT SEASONAL STAFF	\$ 56,213	
PT SITE SUPERVISORS	\$ 31,634	
PT SPORTS OFFICIAL	\$ 85,349	
MEDICAL HEALTH INSURANCE	\$ 151,186	
DENTAL INSURANCE	\$ 5,520	
LIFE INSURANCE	\$ 2,400	
ALLOWANCES/REIMBURSEMENTS	\$ 16,559	
EMPLOYEE ASSISTANCE PROGRAM	\$ 620	\$ 2,395,920 Personnel/Benefits
POSTAGE AND MAILING	\$ 21,563	
PRINTING AND DUPLICATING	\$ 32,134	
STAFF MEETINGS	\$ 1,228	
LEGAL PUBLICATIONS/NOTICES	\$ 300	
ADVERTISING/PUBLICITY	\$ 8,247	
STAFF TRAINING	\$ 12,995	
MEMBERSHIPS,DUES,FEES	\$ 4,480	
CONFERENCE AND TRAVEL	\$ 11,500	
PROFESSIONAL FEES	\$ 14,500	
LANDFILL FEES	\$ 6,050	
AUTO ALLOWANCE	\$ 1,365	
OFFICE EQUIPMENT REPAIRS	\$ 350	
VEHICLE REPAIR	\$ 1,000	
EQUIPMENT REPAIR	\$ 10,125	
BUILDING REPAIR	\$ 28,190	
EQUIPMENT RENTAL	\$ 11,327	
RENTAL FACILITIES	\$ 5,125	
PEST CONTROL	\$ 4,050	

SERVICE CONTRACTS	\$	13,416	
LICENSE AND FEES	\$	1,465	
SERVICE CONTRACTS-FACILITIES	\$	65,108	
SERVICE CONTRACTS-GROUNDS	\$	8,000	
CELL PHONE EXPENSE	\$	1,261	
SUBSCRIPTIONS	\$	810	
OTHER CONTRACTUAL SERVICES	\$	6,448	
CONTRACTUAL PERSONNEL	\$	9,500	
INTERN STIPENDS	\$	13,200	
CONTRACTUAL ENTERTAINMENT	\$	750	
FIELD/SPECIAL TRIPS	\$	71,106	\$ 420,430 Contractual Services
OFFICE SUPPLIES	\$	6,095	
ENVELOPES AND STATIONARY	\$	200	
DUPLICATING SUPPLIES	\$	2,215	
BOOKS AND MANUSCRIPTS	\$	2,216	
FIRST AID/MEDICAL SUPPLIES	\$	2,000	
STAFF UNIFORMS	\$	7,567	
PARTICIPANT UNIFORMS	\$	23,076	
BUILDING MAINTENANCE SUPPLIES	\$	54,450	
LANDSCAPE SUPPLIES	\$	20,000	
CLEANING/JANITORIAL SUPPLIES	\$	14,890	
EQUIPMENT AND TOOLS	\$	7,800	
VEHICLE/EQUIPMENT REPAIR PARTS	\$	5,310	
GAS,FUEL,GREASE AND OIL	\$	11,820	
CHEMICALS	\$	27,500	
PAINTS	\$	200	
PLANT MATERIALS	\$	8,000	
FLOWERS AND CARDS	\$	135	
PLAQUES, AWARDS AND PRIZES	\$	14,810	
RECREATION/PROGRAM SUPPLIES	\$	84,579	
FOOD SUPPLIES	\$	22,259	
MERCHANDISE FOR RESALE	\$	50,240	\$ 420,170 Commodities
SANITARY FEES AND CHARGES	\$	19,473	
GAS AND ELECTRICITY	\$	231,768	
WATER	\$	90,165	
TELECOMM EXPENSE	\$	33,852	\$ 431,550 Utilities
PERIODIC MAINTENANCE	\$	128,159	
ROUTINE MAINTENANCE	\$	10,000	\$ 158,880 Maintenance & Repairs
TRANSFER	\$	517,000	\$ 594,550 Transfers
PROPERTY/SALES TAX	\$	9,889	
CREDIT CARD CHARGES	\$	26,275	\$ 41,590 Other
Grand Total	\$	3,880,947	\$ 4,463,090 Recreation Fund - 02



III. Museum Fund - 03	ORIGINAL	
	Budget	Appropriation
DEPARTMENT HEAD	\$ 70,130	
MANAGERS/SUPERVISORS	\$ 125,870	
PROGRAM/FACILITY DIR	\$ 107,630	
CUSTODIAL	\$ 62,919	
OFFICE STAFF/SUPPORT	\$ 49,454	
PT ASST DIRECTOR/SUPVISORS	\$ 14,500	
PT BUILDING SERVICE WORKER	\$ 8,150	
PT DAY CAMP STAFF/LIFE GUARD	\$ 51,708	
PT GENERAL STAFF	\$ 62,131	
PT INSTRUCTOR	\$ 84,927	
PT OFFICE STAFF/SUPPORT	\$ 62,809	
PT PROGRAM DIRECTOR/SUPERVISOR	\$ 22,720	
PT VT HOUSE STAFF	\$ 13,947	
PT VT RENTAL STAFF	\$ 24,000	
PT VT RENTAL STAFF OT	\$ 6,500	
MEDICAL HEALTH INSURANCE	\$ 90,350	
DENTAL INSURANCE	\$ 3,600	
LIFE INSURANCE	\$ 1,287	
ALLOWANCES/REIMBURSEMENTS	\$ 8,700	
EMPLOYEE ASSISTANCE PROGRAM	\$ 350	\$ 1,002,430 Personnel/Benefits
POSTAGE AND MAILING	\$ 18,900	
PRINTING AND DUPLICATING	\$ 38,309	
STAFF MEETINGS	\$ 800	
LEGAL PUBLICATIONS/NOTICES	\$ 250	
ADVERTISING/PUBLICITY	\$ 31,015	
STAFF TRAINING	\$ 3,765	
MEMBERSHIPS,DUES,FEES	\$ 2,297	
CONFERENCE AND TRAVEL	\$ 5,500	
PROFESSIONAL FEES	\$ 700	
INSURANCE EXPENSE	\$ 2,250	
LANDFILL FEES	\$ 10,325	
AUTO ALLOWANCE	\$ 900	
OFFICE EQUIPMENT REPAIRS	\$ 150	
VEHICLE REPAIR	\$ 500	
EQUIPMENT REPAIR	\$ 3,275	
BUILDING REPAIR	\$ 5,400	
EQUIPMENT RENTAL	\$ 87,137	
RENTAL FACILITIES	\$ 36,376	
PEST CONTROL	\$ 1,455	
SERVICE CONTRACTS	\$ 1,900	
LICENSE AND FEES	\$ 13,274	
SERVICE CONTRACTS-FACILITIES	\$ 14,748	
CELL PHONE EXPENSE	\$ 541	
SUBSCRIPTIONS	\$ 1,325	
OTHER CONTRACTUAL SERVICES	\$ 36,725	

CONTRACTUAL PERSONNEL	\$	32,725	
INTERN STIPENDS	\$	3,600	
CONTRACTUAL ENTERTAINMENT	\$	248,310	
FIELD/SPECIAL TRIPS	\$	1,383	<b>\$ 694,410 Contractual Services</b>
OFFICE SUPPLIES	\$	2,160	
ENVELOPES AND STATIONARY	\$	425	
DUPLICATING SUPPLIES	\$	850	
PHOTOGRAPHIC SUPPLIES	\$	100	
BOOKS AND MANUSCRIPTS	\$	250	
FIRST AID/MEDICAL SUPPLIES	\$	1,200	
STAFF UNIFORMS	\$	990	
PARTICIPANT UNIFORMS	\$	3,150	
BUILDING MAINTENANCE SUPPLIES	\$	20,000	
CLEANING/JANITORIAL SUPPLIES	\$	10,250	
VEHICLE/EQUIPMENT REPAIR PARTS	\$	1,000	
GAS,FUEL,GREASE AND OIL	\$	1,695	
FLOWERS AND CARDS	\$	70	
PLAQUES, AWARDS AND PRIZES	\$	2,700	
RECREATION/PROGRAM SUPPLIES	\$	56,302	
ANIMAL SUPPLIES	\$	2,200	
FOOD SUPPLIES	\$	11,710	
ANIMAL FEED	\$	10,000	
MERCHANDISE FOR RESALE	\$	15,196	<b>\$ 161,290 Commodities</b>
SANITARY FEES AND CHARGES	\$	2,425	
GAS AND ELECTRICITY	\$	83,220	
WATER	\$	11,000	
TELECOMM EXPENSE	\$	11,912	<b>\$ 124,840 Utilities</b>
PERIODIC MAINTENANCE	\$	10,000	<b>\$ 11,500 Maintenance &amp; Repairs</b>
TRANSFER	\$	46,600	<b>\$ 53,590 Transfers</b>
PROPERTY/SALES TAX	\$	6,120	
CREDIT CARD CHARGES	\$	25,599	<b>\$ 36,480 Other</b>
Grand Total	\$	1,812,641	<b>\$ 2,084,540 Museum Fund - 03</b>

**IV. Special Recreation Fund - 15**

	<u>ORIGINAL</u>	
MANAGERS/SUPERVISORS	\$ 46,009	
PROGRAM/FACILITY DIR	\$ 104,083	
OFFICE STAFF/SUPPORT	\$ 29,994	
DAY CAMP STAFF	\$ -	
PT BUILDING SERVICE WORKER	\$ 3,750	
PT DAY CAMP STAFF/LIFE GUARD	\$ 5,929	
PT - INCLUSION AIDS	\$ 41,000	
PT INSTRUCTORS/OVERNIGHT STAFF	\$ 126,437	
PT OFFICE STAFF/SUPPORT	\$ 7,200	
PT PROGRAM DIRECTOR/SUPERVISOR	\$ 25,187	
MEDICAL HEALTH INSURANCE	\$ 33,140	
DENTAL INSURANCE	\$ 1,280	
LIFE INSURANCE	\$ 560	
FICA PAYMENTS	\$ 32,400	
IMRF PAYMENTS	\$ 17,500	
WORKER'S COMPENSATION PREMIUM	\$ 2,127	
ALLOWANCES/REIMBURSEMENTS	\$ 2,250	
EMPLOYEE ASSISTANCE PROGRAM	\$ 310	
EMPLOYMENT PRACTICES	<u>\$ 699</u>	<b>\$ 551,833 Personnel/Benefits</b>
POSTAGE AND MAILING	\$ 1,400	
PRINTING AND DUPLICATING	\$ 5,800	
STAFF MEETINGS	\$ 650	
LEGAL PUBLICATIONS/NOTICES	\$ 150	
ADVERTISING/PUBLICITY	\$ 680	
STAFF TRAINING	\$ 1,292	
MEMBERSHIPS,DUES,FEES	\$ 2,150	
CONFERENCE AND TRAVEL	\$ 2,050	
PROFESSIONAL FEES	\$ 250	
AUTO ALLOWANCE	\$ 1,440	
VEHICLE REPAIR	\$ 500	
BUILDING REPAIR	\$ 200	
EQUIPMENT RENTAL	\$ 540	
RENTAL FACILITIES	\$ 28,120	
PEST CONTROL	\$ 360	
SERVICE CONTRACTS	\$ 1,680	
CELL PHONE EXPENSE	\$ 225	
SUBSCRIPTIONS	\$ 30	
OTHER CONTRACTUAL SERVICES	\$ 2,000	
CONTRACTUAL PERSONNEL	\$ 5,188	
CONTRACTUAL ENTERTAINMENT	\$ 300	
INTERN STIPENDS	\$ 3,200	
FIELD/SPECIAL TRIPS	<u>\$ 17,201</u>	<b>\$ 86,717 Contractual Services</b>

OFFICE SUPPLIES	\$	1,100		
ENVELOPES AND STATIONARY	\$	300		
DUPLICATING SUPPLIES	\$	400		
PHOTOGRAPHIC SUPPLIES	\$	50		
STAFF UNIFORMS	\$	2,072		
PARTICIPANT UNIFORMS	\$	757		
BUILDING MAINTENANCE SUPPLIES	\$	500		
CLEANING/JANITORIAL SUPPLIES	\$	675		
VEHICLE/EQUIPMENT REPAIR PARTS	\$	1,000		
OFFICE EQUIPMENT VALUE <\$10000	\$	3,000		
GAS,FUEL,GREASE AND OIL	\$	5,000		
FLOWERS AND CARDS	\$	50		
PLAQUES, AWARDS AND PRIZES	\$	1,570		
RECREATION/PROGRAM SUPPLIES	\$	4,726		
FOOD SUPPLIES	\$	13,051	\$	<b>39,390 Commodities</b>
GAS AND ELECTRICITY	\$	3,696		
WATER	\$	754		
TELECOMM EXPENSE	\$	1,852	\$	<b>7,250 Utilities</b>
LIABILITY INSURANCE	\$	2,169		
PROPERTY INSURANCE	\$	4,146	\$	<b>7,260 Insurance</b>
CREDIT CARD CHARGES	\$	1,200	\$	<b>1,380 Other</b>
CPD CAPITAL ADA	\$	350,000		
UPD CAPITAL ADA	\$	96,370		
VEHICLES/EQUIPMENT	\$	65,000	\$	<b>588,076 Capital</b>
Grand Total	\$	1,114,699	\$	<b>1,281,906 Special Recreation Fund - 15</b>

V. Liability Insurance Fund - 04	ORIGINAL		
	Budget	Appropriation	
MANAGERS/SUPERVISORS	\$ 41,205		
MEDICAL HEALTH INSURANCE	\$ 8,523		
UNEMPLOYMENT PREMIUM	\$ 15,000		
WORKER'S COMPENSATION PREMIUM	\$ 71,240		
ALLOWANCES/REIMBURSEMENTS	\$ 840		
EMPLOYMENT PRACTICES	\$ 12,726	\$ 171,960	Personnel/Benefits
STAFF TRAINING	\$ 3,775		
CONFERENCE AND TRAVEL	\$ 2,500		
LICENSE AND FEES	\$ 4,350		
CONTRACTUAL PERSONNEL	\$ 8,900	\$ 22,450	Contractual
RECREATION/PROGRAM SUPPLIES	\$ 500		
SAFETY SUPPLIES	\$ 11,035	\$ 13,270	Commodities
LIABILITY INSURANCE	\$ 27,165		
PROPERTY INSURANCE	\$ 62,552	\$ 103,170	Insurance
REPAIR PROJECTS, EQUIPMENT	\$ 68,000	\$ 78,200	Capital
Grand Total	\$ 338,311	\$ 389,050	Insurance Fund -04

VI. Illinois Municipal Retirement Fund - 06	ORIGINAL		
	Budget	Appropriation	
IMRF PAYMENTS	\$ 335,000	\$ 385,250	
Grand Total	\$ 335,000	\$ 385,250	IL Municipal Retirement Fund - 06

VII. Audit Fund - 08	ORIGINAL		
	Budget	Appropriation	
AUDIT EXPENSES	\$ 20,450	\$ 23,520	
Grand Total	\$ 20,450	\$ 23,520	Audit Fund - 08

VIII. Activity and Affiliate Fund - 11	ORIGINAL		
	Budget	Appropriation	
EQUIPMENT RENTAL	\$ 200	\$ 230	
OTHER CONTRACTUAL SERVICES	\$ 800	\$ 920	
SAFETY SUPPLIES	\$ 3,500	\$ 4,030	
FLOWERS AND CARDS	\$ 680	\$ 780	
PLAQUES, AWARDS AND PRIZES	\$ 800	\$ 920	
RECREATION/PROGRAM SUPPLIES	\$ 2,211	\$ 2,540	
FOOD SUPPLIES	\$ 900	\$ 1,040	
Grand Total	\$ 9,091	\$ 10,460	Activity and Affiliate Fund - 11

IV. Special Donations Fund - 12	ORIGINAL		
	Budget	Appropriation	
SCHOLARSHIPS	\$ 67,175	\$ 77,250	
Grand Total	\$ 67,175	\$ 77,250	Special Donations Fund - 12

	<u>ORIGINAL</u>		
	Budget	Appropriation	
<b>X. Social Security Fund - 14</b>			
FICA PAYMENTS	\$ 379,100	\$ 435,970	
Grand Total	<u>\$ 379,100</u>	<u>\$ 435,970</u>	<b>Social Security Fund - 14</b>

**CAPITAL & DEBT FUNDS**

	<u>ORIGINAL</u>		
	Budget	Appropriation	
<b>XI. Paving and Lighting Fund - 09</b>			
ROUTINE MAINTENANCE	\$ 88,000	\$ 101,200	
Grand Total	<u>\$ 88,000</u>	<u>\$ 101,200</u>	<b>Paving and Lighting Fund - 09</b>

	<u>ORIGINAL</u>		
	Budget	Appropriation	
<b>XII. Capital Improvement Fund - 16</b>			
TECHNOLOGY EQUIP REPLACEMENT	\$ 25,000	\$ 27,500	
VEHICLES & EQUIPMENT	\$ 110,000	\$ 121,000	
PARK CONSTRUCTION/IMPROVEMENTS	\$ 912,600	\$ 1,003,860	
Grand Total	<u>\$ 1,047,600</u>	<u>\$ 1,152,360</u>	<b>Capital Improvement Fund - 16</b>

	<u>ORIGINAL</u>		
	Budget	Appropriation	
<b>XIII. Police Protection Fund - 19</b>			
CONTRACTUAL PERSONNEL	\$ 19,890	\$ 22,870	
Grand Total	<u>\$ 19,890</u>	<u>\$ 22,870</u>	<b>Police Protection Fund - 19</b>

	<u>ORIGINAL</u>		
	Budget	Appropriation	
<b>XIV. Bond Amortization Fund - 21</b>			
TRANSFER	\$ 1,109,812	\$ 1,165,300	
Grand Total	<u>\$ 1,109,812</u>	<u>\$ 1,165,300</u>	<b>Bond Amortization Fund - 21</b>

	<u>ORIGINAL</u>		
	Budget	Appropriation	
<b>XV. Bond Proceeds Fund - 22</b>			
BOND REDEMPTION	\$ 400,000	\$ 460,000	
PARK CONSTRUCTION/IMPROVEMENTS	\$ 1,060,000	\$ 1,219,000	
LEGAL PUBLICATIONS/NOTICES	\$ 60	\$ 70	
PROFESSIONAL FEES	\$ 5,000	\$ 5,750	
VEHICLES/EQUIPMENT	\$ 112,690	\$ 129,590	
INTEREST	\$ 131,417	\$ 151,130	
Grand Total	<u>\$ 1,709,167</u>	<u>\$ 1,965,540</u>	<b>Bond Proceeds Fund - 22</b>

	<u>ORIGINAL</u>		
	Budget	Appropriation	
<b>XVI. Land Acquisition Fund - 24</b>			
LAND ACQUISITION/DEVELOPMENT	\$ -	\$ 500,000	<b>Land Acquisition Fund - 24</b>
<b>Total Capital &amp; Debt Funds Combined</b>	<u><u>\$ 3,974,469</u></u>	<u><u>\$ 4,907,270</u></u>	

SUMMARY OF FUNDS	ORIGINAL	
	Budget	Appropriation
<b>OPERATING FUNDS</b>		
I. General Fund - 01	\$ 5,906,758	\$ 6,792,770
II. Recreation Fund - 02	\$ 3,880,947	\$ 4,463,090
III. Museum Fund - 03	\$ 1,812,641	\$ 2,084,540
IV. Special Recreation Fund - 15	\$ 1,114,699	\$ 1,281,906
<b>OTHER SPECIAL REVENUE FUNDS</b>		
V. Liability Insurance Fund - 04	\$ 338,311	\$ 389,050
VI. Illinois Municipal Retirement Fund - 06	\$ 335,000	\$ 385,250
VII. Audit Fund - 08	\$ 20,450	\$ 23,520
VIII. Activity and Affiliate Fund - 11	\$ 9,091	\$ 10,450
XIV. Special Donations Fund - 12	\$ 67,175	\$ 77,250
X. Social Security Fund - 14	\$ 379,100	\$ 435,970
<b>CAPITAL &amp; DEBT FUNDS</b>		
XI. Paving and Lighting Fund - 09	\$ 88,000	\$ 101,200
XII. Capital Improvement Fund - 16	\$ 1,047,600	\$ 1,152,360
XIII. Police Protection Fund - 19	\$ 19,890	\$ 22,870
XIV. Bond Amortization Fund - 21	\$ 1,109,812	\$ 1,165,300
XV. Bond Proceeds Fund - 22	\$ 1,709,167	\$ 1,965,540
XVI. Land Acquisition Fund - 24	\$ -	\$ 500,000
	<b>\$ 17,838,641</b>	<b>\$ 20,851,066</b>

**CERTIFICATION OF ESTIMATE  
OF REVENUE  
FISCAL YEAR 2015-2016**

I, Gary G. Wackerlin, do hereby certify that I am the duly qualified Treasurer of the Champaign Park District and the Chief Fiscal Officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2015 and ending on April 30, 2016 are estimated to be as follows:

**ESTIMATE OF REVENUE**

<u>SOURCE</u>	<u>AMOUNT</u>
Real Estate Taxes (Includes Urbana Park District portion for CUSR)	\$11,293,330
Personal Property Replacement Tax	287,885
Interest Earned	21,231
Sponsorships/Scholarships	101,925
Concessions	197,914
Program Fees	2,487,859
Rental Fees	230,439
Bond Receipts (Reflected as Transfer)	1,092,700
Grant Proceeds	768,500
Special Receipts/Other	358,206
Transfers To Other Funds	<u>1,809,312</u>
Total	<u>\$18,649,301</u>

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the Champaign Park District this 8<sup>th</sup> day of July, 2015.

**SEAL**

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Gary G. Wackerlin, Treasurer, Chief Financial Officer



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## 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.

**ADA** – American's with Disabilities Act

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

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

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

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

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

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

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

**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.

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## SUPPLEMENTAL INFORMATION

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### GLOSSARY (CONTINUED)

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

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

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

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

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

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

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

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

**CPI** – Consumer Price Index

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

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

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

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

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

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

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## 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

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

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## SUPPLEMENTAL INFORMATION

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### GLOSSARY (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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### GLOSSARY (CONTINUED)

**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. The District Board of Commissioners passes a property tax ordinance annually in November.

**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.

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## **SUPPLEMENTAL INFORMATION**

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### **ACRONYMS**

**ADA** – Americans with Disabilities Act

**CAFR** – Comprehensive Annual Financial Report

**CAPRA** – Commission for Accreditation of Park and Recreation Agencies

**CPI** – Consumer Price Index

**EAV** – Equalized Assessed Value

**FICA** – Federal Insurance Contributions Act

**GASB** – Governmental Accounting Standards Board

**GFOA** – Government Finance Officers Association

**IAPD** – Illinois Association of Park Districts

**IMRF** – Illinois Municipal Retirement Fund

**IPRA** – Illinois Parks and Recreation Association

**NRPA** – National Recreation and Park Association

**OSLAD** – Open Space Land Acquisition and Development

**PARC** – Parks and Recreation Commission

**PDRMA** – Park District Risk Management Agency

**RPT** – Regular Part-Time Employee

**SEDAC** – Smart Energy Design Assistance Center

**TIF** – Tax Increment Financing