

ANNUAL BUDGET

FYE 2019

May 1, 2018 – April 30, 2019

CHAMPAIGN PARK DISTRICT
CHAMPAIGN, ILLINOIS



CHAMPAIGN
PARK DISTRICT

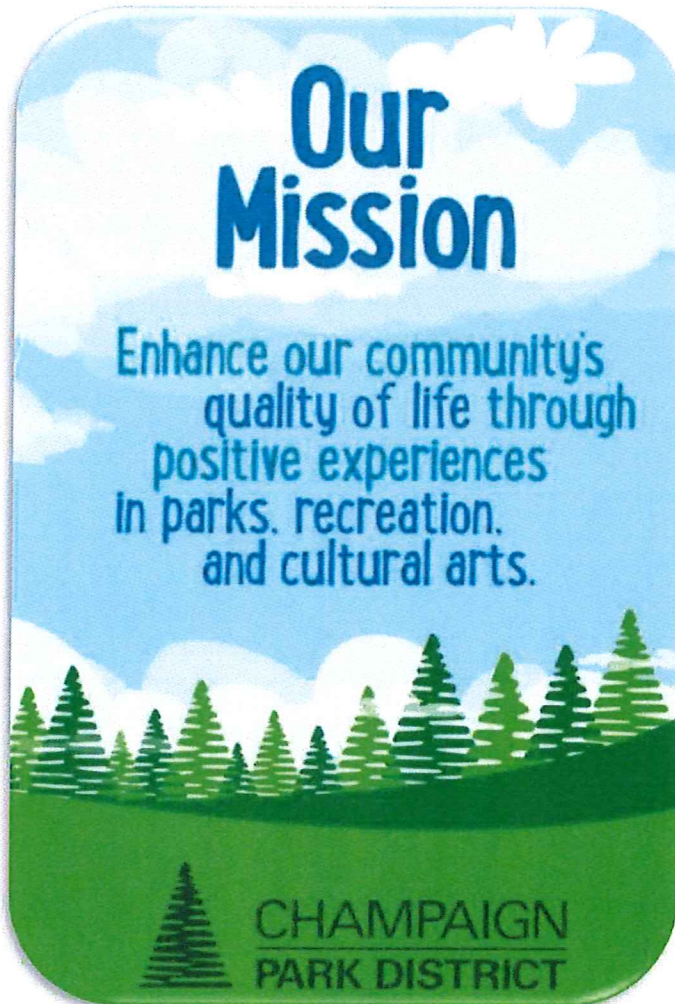
BOARD OF COMMISSIONERS

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

OFFICERS

Cindy Harvey, Secretary
Donna Lawson, Treasurer
Guy C. Hall, Attorney
Joe DeLuce, Executive Director

**CHAMPAIGN PARK DISTRICT
BOARD OF COMMISSIONERS AND ADMINISTRATIVE STAFF
MAY 2018**



BOARD OF COMMISSIONERS

Craig W. Hays
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Timothy P. McMahon
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OFFICERS

Cindy Harvey, Secretary
Joe DeLuce, Assistant Secretary
Donna Lawson, Treasurer
Guy C. Hall, Attorney

ADMINISTRATIVE STAFF

Executive Director.....	Joe DeLuce, CPRP
Assistant to the Executive Director.....	Cindy Harvey
Director of Finance.....	Andrea N. Wallace, CPA
Director of Human Resources, Technology & Risk.....	Tammy Hoggatt, SPHR, SHRM-SCP
Director of Marketing & Communications.....	Chelsea Norton
Director of Operations.....	Dan Olson
Director of Planning.....	Andrew Weiss
Director of Recreation.....	Jameel Jones
Director of Virginia Theatre.....	Steven Bentz

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Functioning

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TO: Board of Commissioners and Officers
FROM: Joe DeLuca, Executive Director
RE: Fiscal Year Ended (FYE) 2019 Annual Budget
DATE: May 20, 2018

Staff is pleased to present to you the proposed Annual Budget of the Champaign Park District (Park District) for the fiscal year beginning May 1, 2018 and ending April 30, 2019. The document reflects the vision, mission, and values of the Park District in our efforts to be responsive to the recreation needs of the residents and to do so in a fiscally and environmentally responsible manner.

The focus of the FYE2019 budget is to address the goals and objectives outlined in the 2016-2019 Strategic Plan, which was approved by the Park Board in May of 2016. This budget addresses the needs of the residents by focusing on how the Park District can better connect and serve the community. The five key strategic initiatives of the 2016-2019 Strategic Plan include:

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

Additionally, it reflects the priorities set by the Park Board of focusing on maintaining our parks, programs and facility standards, trail connections, Heritage Park, Operations facility, capital campaign for Martens Center new construction, Spalding Park, and organizational excellence.

To meet the Park District's commitment to transparency and to satisfy the legal requirements, the Budget and Appropriation Ordinance will be made available for public inspection for at least thirty (30) days before it is considered for approval. The Budget and Appropriation Ordinance will be made available to the public following the Regular Board Meeting on June 13, at the Bresnan Meeting Center, and officially considered for approval at the July 25, 2018 Special Board Meeting. This should be read in conjunction with the combined financial summary section which addresses changes in revenues and expenditures for the upcoming fiscal year.

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FYE2019 Proposed Budget

Overview

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CHAMPAIGN
PARK DISTRICT

Overview All Funds Combined



	FYE2018 Projected	FYE2019 Proposed	% Change
Revenues	\$16,558,361	\$18,226,443	10.1%
Transfers In From Other Funds	2,639,621	6,591,101	149.7%
Total Estimated Revenues	\$19,197,982	\$24,817,544	29.3%
Expenditures	11,788,096	12,479,966	5.9%
Capital Outlay	2,178,106	7,988,074	266.7%
Transfers To Other Funds	2,639,621	6,591,101	149.7%
Total Estimated Appropriations	\$16,605,823	\$27,059,141	62.9%

Overview Revenues – All Funds Combined

	<u>FYE2018 Projected</u>	<u>FYE2019 Proposed Budget</u>	
Revenues	\$19,197,982	\$24,817,544	
Less One-Time Revenues			
Martens Center	97,317	725,010	
Transfers for Capital	1,535,200	3,300,000	
Transfers for Martens Center	0	2,150,000	-6,175,010
Total Revenues, Net of One-Time Funding	<u>\$17,565,465</u>	<u>\$18,642,534</u>	6.1%

Overview Expenditures – All Funds Combined

	<u>FYE2018 Projected</u>		<u>FYE2019 Proposed Budget</u>	
Expenditures	\$16,605,823		\$27,059,141	
Less One-Time Expenditures				
Capital Outlay	2,178,106		7,988,074	
Martens Center (non-capital)	0		15,010	
Transfers for Capital	1,535,200		3,300,000	
Transfers for Martens Center	0	<u>-3,713,306</u>	<u>2,150,000</u>	<u>-13,453,084</u>
Total Expenditures, Net of One-Time Funding	<u>\$12,892,517</u>		<u>\$13,606,057</u>	5.5%

Operating Budgets Only – Projected Surplus for FYE2018 = \$1,678,203

	FYE2018 Projected			
	General	Rec	Museum	Total
Revenues	\$5,820,747	\$3,956,556	\$2,767,364	\$12,544,667
Expenditures				
Salaries/Wages	2,440,566	1,785,017	942,456	5,168,039
Fringe Benefits	365,174	146,739	103,613	615,526
Contractual	693,487	359,011	741,319	1,793,817
Commodities	372,224	324,724	144,341	841,289
Utilities	144,259	365,580	131,543	641,382
Subtotal Expenditures	4,015,710	2,981,071	2,063,272	9,060,053
Net Surplus before Transfers	1,805,037	975,485	704,092	3,484,614
Routine/Periodic Maintenance	199,833	71,378	0	271,211
Transfers	1,058,700	190,600	285,900	1,535,200
Net Surplus After Transfers	\$546,504	\$713,507	\$418,192	\$1,678,203

Operating Budgets Only – Proposed Deficit for FYE2019 = \$1,989,241

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FYE2019 Proposed Budget

	General	Rec	Museum	Total
Revenues	\$6,155,362	\$4,133,320	\$3,140,027	\$13,428,709
Expenditures				
Salaries/Wages	2,523,510	1,825,579	992,420	5,341,509
Fringe Benefits	377,838	145,691	104,784	628,313
Contractual	812,312	446,027	899,337	2,157,676
Commodities	410,855	340,837	156,129	907,821
Utilities	161,458	360,796	139,677	661,931
Subtotal Expenditures	4,285,973	3,118,930	2,292,347	9,697,250
Net	1,869,389	1,014,390	847,680	3,731,459
Routine/Periodic Maintenance	203,965	38,585	28,150	270,700
Transfers	3,950,000	1,150,000	350,000	5,450,000
Net Surplus (Deficit) After Transfers	-\$2,284,576	-\$174,195	\$469,530	-\$1,989,241

Operating Budgets Only – % Change From Projected

	% Change from Projected			
	General	Rec	Museum	Combined
Revenues	5.44%	4.28%	11.87%	6.58%
Expenditures				
Salaries/Wages	3.29%	2.22%	5.03%	3.25%
Fringe Benefits	3.35%	-0.72%	1.12%	2.04%
Contractual	14.63%	19.51%	17.57%	16.86%
Commodities	9.40%	4.73%	7.55%	7.33%
Utilities	10.65%	-1.33%	5.82%	3.10%
Subtotal Expenditures	6.31%	4.42%	9.99%	6.57%
Net Surplus Before Transfers	3.44%	3.84%	16.94%	6.62%
Routine/Periodic				
Maintenance	2.03%	-84.99%	100.00%	-0.19%
Transfers	73.20%	83.43%	18.31%	71.83%
Net	-71.79%	5.40%	-101.37%	-65.02%

Capital Outlay – Reconciliation from CIP Approved 3/14/2018

Capital Outlay Approved 3/14/18		\$6,483,100
Additions:		
Projects Carried Over from FYE2018		
Commissioners Park	\$12,550.00	
Heritage Park A&E Design	\$33,500.00	
Hessel Park Phase 2/3	\$80,160.00	
Martens Center (Land and Design)	\$710,000.00	
Mower	\$32,750.00	
Rec Vehicle - Sound Truck	\$91,640.00	
Roof Repair - Springer	\$137,424.00	
West Side Playground Add'l	\$50.00	
Zahnd Park Accessible Path	\$290,500.00	\$1,388,574
Subtractions:		
Henry Michael Park	-\$2,050.00	
Shop Expansion Portion in Operating	-\$37,500.00	-\$39,550.00
Subtotal Capital Outlay - Park District		\$7,832,124
ADA Projects - Urbana Portion CUSR	\$155,950.00	\$155,950.00
TOTAL CAPITAL OUTLAY - FYE2019		\$7,988,074

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Schedule of Interfund Transfers

Source Fund	Receiving Fund	Amount of Transfer	Recurring / Non-Recurring	Purpose
General	Capital Improvements	\$2,650,000	Non-Recurring	Capital - Shop Expansion
General	Land Acquisition	100,000	Recurring	Capital - Future Land Acquisition
General	Park Development	100,000	Recurring	Capital - Future Park Development
General	Trails and Pathways	100,000	Recurring	Capital - Future Trails and Pathways
General	Martens Center	1,000,000	Non-Recurring	Capital - Martens Center
Recreation	Martens Center	1,000,000	Non-Recurring	Capital - Martens Center
Recreation	Martens Center	150,000	Non-Recurring	Start-up Costs
Museum	Capital Improvements	350,000	Non-Recurring	Capital - Virginia Theatre Roof & Sound
Bond Amortization	Bond Proceeds	<u>1,141,101</u>	Recurring	Debt Service Payment 2017 GO Bond
Total Transfers		<u>\$6,591,101</u>		

Net Effect of Interfund Transfers by Fund

Fund	Amount Received	Amount Provided	Net Effect	Non-Recurring Amount
General	\$0	\$3,950,000	(\$3,950,000)	\$3,650,000
Recreation	0	1,150,000	(1,150,000)	1,150,000
Museum	0	350,000	(350,000)	350,000
Bond Amortization	1,141,101	0	1,141,101	0
Bond Proceeds	0	1,141,101	(1,141,101)	0
Capital Improvements	3,000,000	0	3,000,000	0
Land Acquisition	100,000	0	100,000	0
Park Development	100,000	0	100,000	0
Trails and Pathways	100,000	0	100,000	0
Martens Center	2,150,000	0	2,150,000	0
Total Net Effect			\$0	\$5,150,000

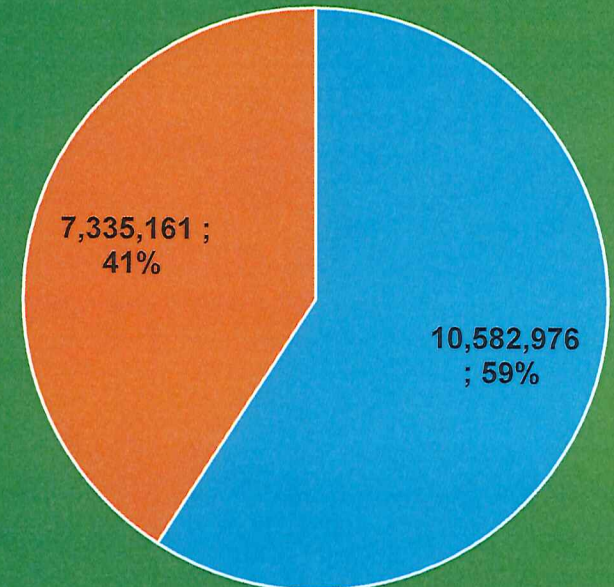
Fund Balance – 4/30/2019

Champaign Park District

Projected Cash Flow Through 4/30/19

Cash/Investments, 4/30/2019		\$17,918,137	
Less:			
120-day reserve	3,277,134		
Capital Project Funds	5,156,115		
Legal/Payroll Restrictions	2,149,727	(10,582,976)	
Excess Funds Remaining		<u>\$7,335,161</u>	

Projected Cash Flow through 4/30/2019



Above calculation excludes current-year projected surplus/deficit

■ Committed
 ■ Remaining Undesignated



CHAMPAIGN
PARK DISTRICT

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Questions?



Contact Joe DeLuce
joe.deluce@champaignparks.com

BUDGET DOCUMENT OVERVIEW

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

INTRODUCTION AND OVERVIEW

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

FINANCIAL STRUCTURE, POLICY AND PROCESSES

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

FINANCIAL SUMMARIES

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

CAPITAL AND DEBT

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

DEPARTMENTAL INFORMATION

Included in this section is a more detailed program budget within each fund as applicable. Detailed revenues and expenditures are included, as well as the most recent fiscal year accomplishments as applicable, specific strategic goals for the upcoming year, and performance indicators first implemented in FY2015.

SUPPLEMENTAL INFORMATION

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

BUDGET HIGHLIGHTS

GENERAL INFORMATION

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

In 1999, the Park District received the Illinois Association of Park Districts and the Illinois Park and Recreation Distinguished Park and Agency Award. To earn this distinction, an agency is evaluated by a committee of five park professionals from the two associations. The evaluation is broken down into six separate categories on which the Park District is scored. The categories range from mandatory and legal requirements to desired standards for park districts set by the two associations. The Park District was re-evaluated during the FY2006 and maintained this designation in FY2011. The Park District was re-certified in FYE2018 and received our highest score on record.

ECONOMIC CONDITION AND OUTLOOK

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

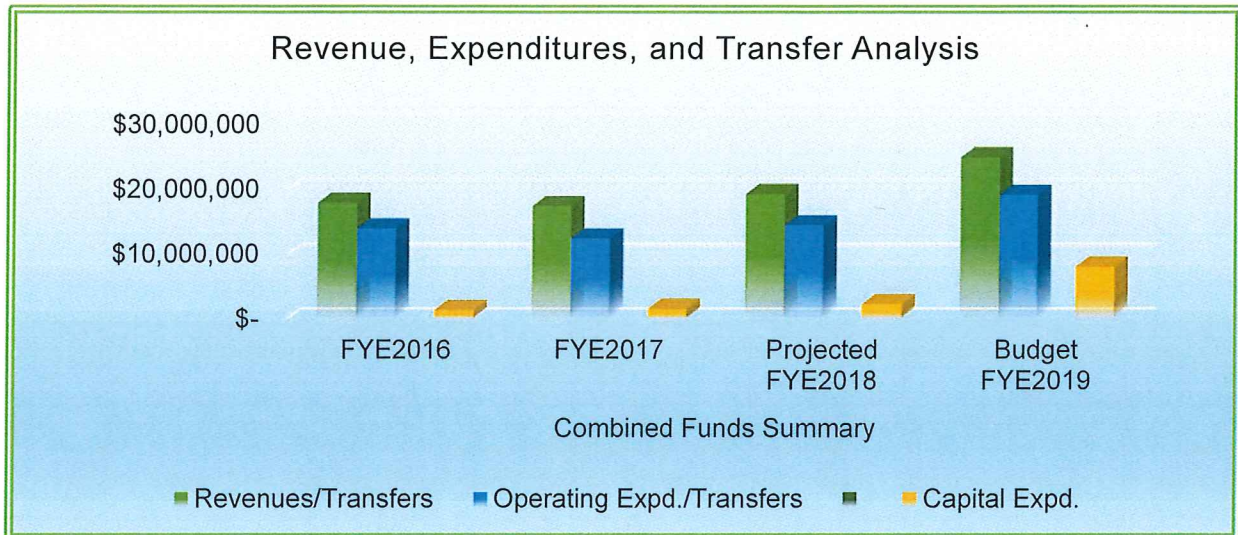
In recent years the Park District's boundaries have expanded by residential, retail and commercial growth. The Park District's equalized assessed valuation decreased a net 2.88% from revenue year (RY) 2009 through RY2013, mostly due to residential property assessed values declining as well as the slow growth in new construction. Prior to RY2009, the Park District's assessed valuation had increased an average of 4-6% a year, with one year increasing 15% due to annexations. The RY2017 equalized assessed value (EAV) increased 5.9%, and is projected to increase approximately 8.0% in RY2018. This increase is in part due to a 8.3% growth in commercial properties over the prior year, with additional 9.7% growth in farm and 3.7% growth in residential, and 6.48% growth in industrial. Several large commercial developments started to be completed and added to the tax roll in 2017, with a full year impact to be seen in 2017. This growth was in downtown Champaign, and in the campus town area.

The most notable factor in increase was the \$26,491,375 EAV added to the tax roll for the expired downtown (Tax Increment Financing) TIF District, that is excluded from tax caps this first year. This increase in property tax revenue will replace the TIF payments historically received in Capital Improvements Fund.

New construction continues to be strong and positively added \$44,214,450 (nearly same as last year) to the EAV which is excluded from property tax cap limits imposed by the Property Tax Extension Limitation Law (PTELL) in the first year only. This law limits the increase in the Park District's annual property tax levy to the lesser of 5% or the increase in the national Consumer Price Index plus any new or improved property within the Park District. The increase in the Consumer Price Index for RY2017 (FYE2018) is 2.1%, and will be the same for RY18 (FYE2020).

REVENUE HIGHLIGHTS

The largest increase was due to the 5.9% increase in EAV for property taxes. While the Park District looks for ways to increase the amount of non-tax revenues, property tax revenues help to sustain operations and capital projects. Anticipated donations combined with fundraising efforts will allow the Park District to enhance one of its parks during the next fiscal year that would not occur without these funds.



EXPENDITURE HIGHLIGHTS

Given the conservative nature of the Park District accumulated savings from past fiscal years have been committed for new capital projects in FYE2019. Salaries and wages increased over prior year as the continued effort to keep staff pay competitive. Part-time and seasonal rates increased on average 3-10% depending on the position however overall net was \$20,000, while full-time positions include up to a 3.0% merit increase consistent with prior years.

Capital expenditures include multiple large projects this year as highlighted in the capital section of the budget document. Projects exceeding \$600,000 include Heritage Park phase 1, Virginia Theatre improvements, operations shop expansion and Martens Center.

CURRENT YEAR INITIATIVES

The focus for Budget Year 2019 continues to focus on the Park District's strategic plan, Board goals, and investing infrastructure. Steps to be taken include strengthening fiscal responsibility by maximizing monetary resources. Staff will be reviewing the revenue policy and continue to focus on program revenue goals while maximizing the Champaign Parks Foundation (Parks Foundation) resources. The budget focuses on continued improvements throughout the Park District while maintaining and enhancing existing programs for sustainability. The Park District continues to maintain a 120-day reserve balance in the General, Recreation, and Museum funds the Board implemented in 2008, which reflects strong financial sustainability and management of funds.

FUTURE IMPACT OF CURRENT LEGISLATION

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

- Maintain staffing at a proper level based on services provided, the expectation of continual increases in health care and benefits, along with expanding services offered and growing facilities and acreage to maintain.
- Future impact of a minimum wage increase if increased from \$8.25 to \$9.00 was delayed from the original July 1, 2016 effective date with expectation of increasing until it reaches \$10.00/hour. Current Illinois legislation on minimum wage, including House Bill 198, Senate Bill 1738 and Senate Bill 2 seeks to increase the rate to \$15/hr.; however with businesses leaving the state, this appears unlikely to pass at the rate. Illinois has continued to shrink in population for four consecutive years.
- The initial impact for part-time staff currently at the \$8.25 rate is minimal to the Park District, as the majority of our seasonal part-time positions pay at least \$9.00/hour. The ripple effect though for staff already at the \$9.00/hour will be significant. This will require future planning by the Park District if or when this becomes law.
- Availability of grant funding is very slowly starting to resurface at the state level since the 2015 budget crisis. This provides an exciting opportunity to fund capital projects that the Park District has either put on hold indefinitely or funded through available reserves. Park District anticipates receipt of capital grant funds to purchase land for the Martens Center project.

TENTATIVE BUDGET SCHEDULE FOR FYE2019

(ITEMS DENOTING BOARD APPROVAL)

April 11, 2018	<ul style="list-style-type: none"> The proposed merit pool is reviewed and approved by the Board.
April 2018	<ul style="list-style-type: none"> Park District receives the new fiscal year tax levy amount from the county. Staff reviews the levy allocation and adjusts the amount between funds as needed.
May 1, 2018	<ul style="list-style-type: none"> Start of fiscal year.
June 13, 2018	<ul style="list-style-type: none"> The proposed Annual Budget is presented and discussed at Board Meeting.
June 13, 2018	<ul style="list-style-type: none"> A Public Hearing is set on the proposed Budget and Appropriation Ordinance. The Ordinance is prepared and made available to the public at the Bresnan Meeting Center.
July 16, 2018	<ul style="list-style-type: none"> Notice of Public Hearing on the Budget and Appropriation Ordinance is published in the newspaper.
July 25, 2018	<ul style="list-style-type: none"> Public Hearing on the Budget and Appropriation Ordinance is held. After the hearing, the ordinance is approved by the Board. The annual budget is approved.
July 30, 2018	<ul style="list-style-type: none"> Latest date to file a certified copy of the Budget and Appropriation Ordinance and an Estimate of the Revenues to be received with the County Clerk.
September 12, 2018	<ul style="list-style-type: none"> Adopt Resolution on Intent to Issue General Obligation Bonds and to set a Public Hearing date on the proposed issues.
October 10, 2018	<ul style="list-style-type: none"> Adopt Resolution of Estimate of Taxes to be Levied for FYE2020. A Public Hearing is held on the proposed bond issue. A resolution is adopted to issue the bonds and to accept bids on the issue.
October 24, 2018	<ul style="list-style-type: none"> Notice Staff begin reviewing the current 5-year CIP and begin working on list of capital projects for 2020-2025

October 29, 2018

- Annual Audit, Treasurer's and State Comptroller's Reports are filed with the County Clerk and State of Illinois.

October 31, 2018

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

November 1, 2018

- Work is started on the operating budget for FYE2020 (to be presented May 2019 at regular meeting)

November 14, 2018

- 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, 2018

- Pay off 2017 general obligation bond issue.

December 12, 2018

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

January 9, 2019

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

January 23, 2019

- Capital items and CIP for 2020-2025 are presented and discussed.

February 13, 2019

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

February 27, 2019

- Capital items are approved by the Board, and incorporated into the FYE2020 budget document.

March 13, 2019

- Merit pool for upcoming fiscal year is presented to Board.

April 10, 2019

- Merit pool for FYE2020 is approved by Board.

STRATEGIC PLAN 2016 – 2019

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

Vision: Consistently exceed community expectations.

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

Strategic Goals & Objectives

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



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

OBJECTIVES:

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

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

OBJECTIVES:

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

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

OBJECTIVES:

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

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

OBJECTIVES:

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

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

OBJECTIVES:

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

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



GFOA DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

Champaign Park District

Illinois

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Morrill

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, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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FINANCIAL STRUCTURE, POLICY & PROCESS

BUDGET POLICIES AND PROCEDURES

OVERVIEW

The Park District's annual budget for FYE2019 outlines the District's commitment and plan to provide service to its residents. Meeting the park, recreational and cultural needs of approximately 86,637 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 Park District policies. The budget is the Park District's plan for distribution of available funds and explains the procedures, assumptions and organizational structure used in its preparation. The Budget Policies and Procedures outline the budget detail and provide background information to assist in its review.

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

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

BASIS OF ACCOUNTING & BUDGETING

The Park District uses a detailed line item budget for accounting, financial statements and review purposes. The Park District prepares a detailed budget by month, based on the program expense line.

The modified accrual basis of accounting for the Park District's annual audited financial statements. The budget is prepared on the modified accrual basis except property tax accruals and deferred revenues are not recognized.

Under the modified accrual basis of accounting, revenues are recognized when received in cash, except for those revenues that can be accrued, which are recognized as receivable when they become measurable, and are recognized as revenue when they become available to pay current liabilities. Expenditures are recorded when

the liability is incurred except for principal and interest due on long-term debt, which is recognized when due or when sufficient funds are on hand to pay the current year's obligation. The accrual basis records revenues when earned and expenses when the goods or services are received.

The Comprehensive Annual Financial Report (CAFR) shows the status of the Park District's finances on the basis of "generally accepted accounting principles" (GAAP) and provides additional statistical information as well as an in-depth discussion and analysis of the past fiscal year.

Accounting oversight and control is continually provided to adequately safeguard assets and to provide reasonable assurance of proper recording of financial transactions.

BUDGET TIMELINE AND FORMAT

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

BUDGET IMPLEMENTATION, REVIEW AND AMENDMENT

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

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

POLICIES AND ASSUMPTIONS

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

The Park District is committed to maintaining a stable tax rate, and to consciously not increase the current rate when levying funds. RY2017 EAV growth of 5.9% attributed to the tax rate remaining flat at .7149.

When preparing the budget, the Park District continued with a conservative fiscal policy. Staff were instructed to begin with the projected expenditures from FYE2018 and allow for an applicable increase based on the type of account and any increases previously approved by the Board for salaries and benefits. When in doubt staff should use a conservative approach for revenues and budget only anticipated increases/decreases based on history or known fluctuations. Expenditures should be estimated and budgeted for fluctuations that may or may not be known, possibly overstating those line items. In the past, this concept was very evident in budgeting for seasonal staff, maintenance and program supplies. Managers plan for a full staff for the full season with no missing days and extra supplies for full programs, however the actual budget for FYE2019 factors in historical closures and cancellations.

The Park District prepares a balanced budget in all of the main operating funds. A balanced budget is a budget where operating revenues meet or exceed operating expenditures, and reserve or carryover balances are not considered a revenue source unless specifically noted. This occurs when the Board has authorized spending of any surplus funds or authorization to set additional surplus funds aside for current or future capital projects. Capital fund budgets however, may not always be balanced as multi-year projects may have carryover balances when projects extend between

years, and the balance is expended as the projects are completed. The Park District may also use excess fund balances to finance a significant capital project rather than to borrow funds. While this creates the appearance of an unbalanced budget, it is more a depiction of good financial planning by the Park District and Board of Commissioners.

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

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

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

The Park District is also committed to offering and maintaining safe programs, events and facilities. The Park District has implemented a risk management program and employs a full-time Risk Manager to oversee the program. The program is evaluated biannually by the Park District's insurance carrier, the Park District Risk Management Agency (PDRMA). In 2017, the Park District again attained the highest accreditation score for its ongoing risk management program.

As some residents are unable to participate in programs due to economic hardships, the Park District offers a scholarship program to reduce program fees. This is funded mainly by public donations to the Parks Foundation, as well as \$1 for every program registration.

The Park District levies and collects property taxes in the following funds: General Corporate, Recreation, Museum, IMRF, Social Security,

Police, Audit, Liability Insurance, Paving and Lighting, and Special Recreation. By Park District Code statutes, these funds must be accounted for in separate funds.

In 1997, voters approved a property tax cap for the Park District. This action limits the increase in the aggregate extension of the tax levy for the Park District to the lesser of 5% or the increase in the Consumer Price Index plus any new property added to the Park District during the past year. This year's increase in the index was set at 2.1%. Also, the act limits the amount of non-referendum debt payment the Park District can make each year. The Park District's limit is currently set at \$1,148,142.

DEBT POLICY

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

The legal debt limit for the Park District is 2.875% (\$51,016,746) of assessed valuation for total debt issued and .575% (\$10,203,349) for non-referendum General Obligation Bonds. Currently, the Park District has \$1,123,500 of non-referendum General Obligation Bonded debt outstanding which will mature in November 2018 and \$3,355,000 of Alternate Revenue Bonds with the final payment due December 15, 2024.

The Park District is scheduled to issue approximately \$1,147,100 of one-year General Obligation Limited Bonds in November 2018. Approximately \$535,650, will be used to make principal and interest payments on the outstanding Alternate Revenue Bonds. The remaining proceeds will be used for capital projects.

FUND BALANCE

Fund balances are classified as follows:

- Non-spendable-amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.
- Restricted-amounts that can be spent only for specific purposes because of the Park District charter, state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed-amounts that can be used only for specific purposes determined by a formal resolution of the Park District Board of Commissioners.
- Assigned-amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed.
- Unassigned-all amounts not included in other spendable classifications. The general fund is the only fund that reports a positive unassigned fund balance amount.

PERSONNEL

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

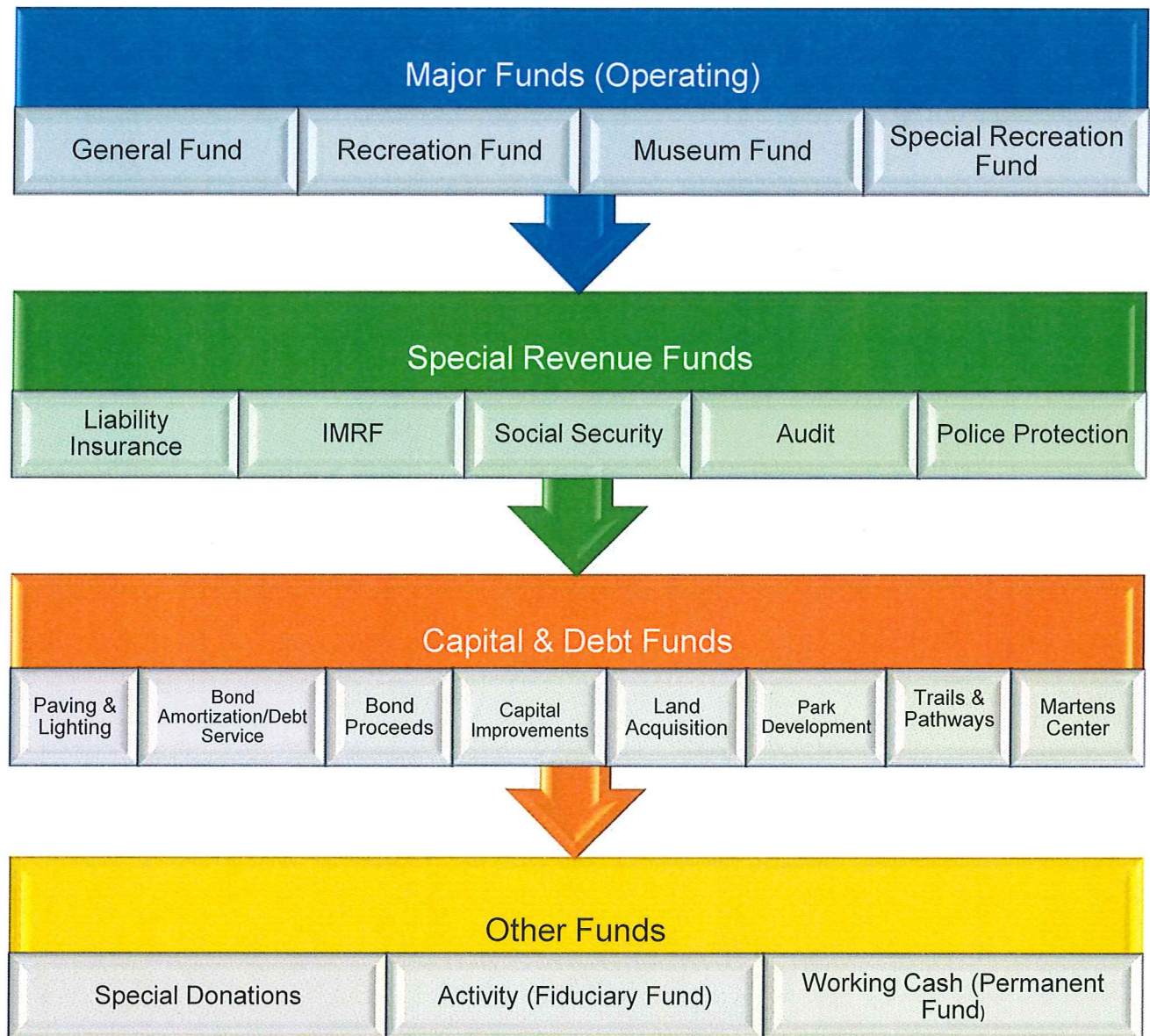
CAPITAL PROGRAM

The Park District constantly reviews and re-prioritizes the capital program and budget to meet the Park District's maintenance, development and land acquisition goals and standards. The Park District maintains replacement schedules and strives to follow them. The Park District realizes the capital program budget must keep pace with Park District growth and the new services residents request; however, the operating budget may be restricted or cut back in order to make this possible. Budgets for the Capital Improvement Plan (CIP) are based on planned revenue for the fiscal year, without utilizing reserve funds for projects unless it is either approved by the Board of Commissioners, or the project was budgeted and started for in the prior fiscal year but not completed by the end of the year.

FUND DESCRIPTIONS

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

Park District funds and their relationships are as follows.



Major Funds (Operating)

1. **GENERAL FUND** – The General Fund is the general operating fund of the Park District. All dollars that, by law or for administrative control, are not in separate funds are deposited and accounted for in the General Fund. This fund is used to account for the general administrative costs, park and facility operation and maintenance costs. Funding is mainly provided by property taxes. This fund is broken down into four departments: Administration, Marketing, Operations, and Planning.
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 to the public. The Park District attempts to set program and admission fees at levels that will cover the programs' direct costs. This fund includes the following nine departments: Administration, Facilities, Sports Programs, Afterschool/Day Camp Programs, Teen Programs, Aquatics, Concessions, Special Events- Douglass Community Center and Other Programs.
3. **MUSEUM FUND** – The Museum Fund accounts for the cultural arts programs, youth theater, special events and services such as the Taste of C-U, summer concerts in the park, as well as dance and special interest classes provided to the public. The Springer Cultural Center, the Virginia Theatre and Prairie Farm are accounted for in this fund. Property taxes are levied to pay administrative costs and to help offset the other costs of the programs, concerts and special events.
4. **SPECIAL RECREATION FUND** – Property taxes are levied for this fund that accounts for the operation of the C-U Special Recreation program (CUSR), a joint program of the Park District and Urbana Park District (UPD). The Park District is the administrative district for CUSR. The UPD also levies a tax for the

operation of the program, which are included as revenue in the overall budget. The Park District policies and procedures are followed for this specific fund.

Special Revenue Funds

1. **LIABILITY INSURANCE FUND** – The Liability Insurance Fund accounts for the Park District's insurance and risk management program activity. Property taxes are levied to pay for insurance coverage for general liability, property, vehicle, workers' compensation, public officials' liability, employment practices, pollution and state unemployment services and charges. Taxes are also levied to pay for and administer the Park District's risk management program.
2. **ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)** – The IMRF accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. To be eligible to participate, an employee must work 1,000 hours during the year for the Park District. The employee must contribute 4.5% of eligible salary while the Park District must contribute an additional percentage as detailed in the Fund Summary section. Property taxes are levied to pay the Park District's portion.
3. **SOCIAL SECURITY FUND** – The FICA Fund accounts for the Park District's contribution to Social Security and Medicare. Property taxes are levied to pay the Park District's portion of the Social Security and Medicare tax on all wages paid by the Park District.
4. **AUDIT FUND** – The Audit Fund accounts for the expenditures related to the Park District's annual financial audit, which is mandated by state law, as well as grant audits required under the various capital projects through the State of Illinois. Property taxes are levied to provide resources for this expenditure.
5. **POLICE 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.

Capital & Debt Funds

1. **PAVING AND LIGHTING FUND** – Property taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, bike paths, sidewalks and parking lots within the parks and facilities maintained by the Park District.
2. **BOND AMORTIZATION FUND** – Property taxes are levied in this fund to pay the principal, interest and other professional fees associated with the bonds that have been issued for the Park District.
3. **BOND PROCEED FUNDS** - This fund account for the activity of the bond proceeds that have been issued and received. Bond proceeds are restricted to, and used by the Park District for the purchase, development and renovation of park lands, buildings, facilities and equipment and any fees connected with the issuance of the bonds. Proceeds can also be used to pay off the debt payment on Alternate Revenue Bonds.
4. **CAPITAL IMPROVEMENTS FUND** – The Capital Improvements Fund was established as a funding program for capital improvements and repair projects not funded by other funds. Money is accumulated in a variety of ways, including payment in lieu of taxes, corporate replacement taxes, state and federal grant programs and transfers of unallocated reserve balances from other Park District funds.
5. **LAND ACQUISITION FUND** – The Land Acquisition Fund can only be used for the costs associated with acquiring land for the Park District.
6. **PARK DEVELOPMENT FUND** – The Park Development Fund was established

in May 2016 by Board action to commit funds for future developments in the parks.

7. **TRAILS AND PATHWAYS FUND** – The Trails and Pathways Fund was established in May 2016 by Board action to commit funds for trails and pathways throughout the Park District.
8. **MARTENS CENTER FUND** – This fund was established in December 2017 to contain the new construction of the Martens Center facility and exterior improvements proposed at Human Kinetics Park through donations and fundraising efforts, and the ongoing operations of the facility once constructed.

Other Funds

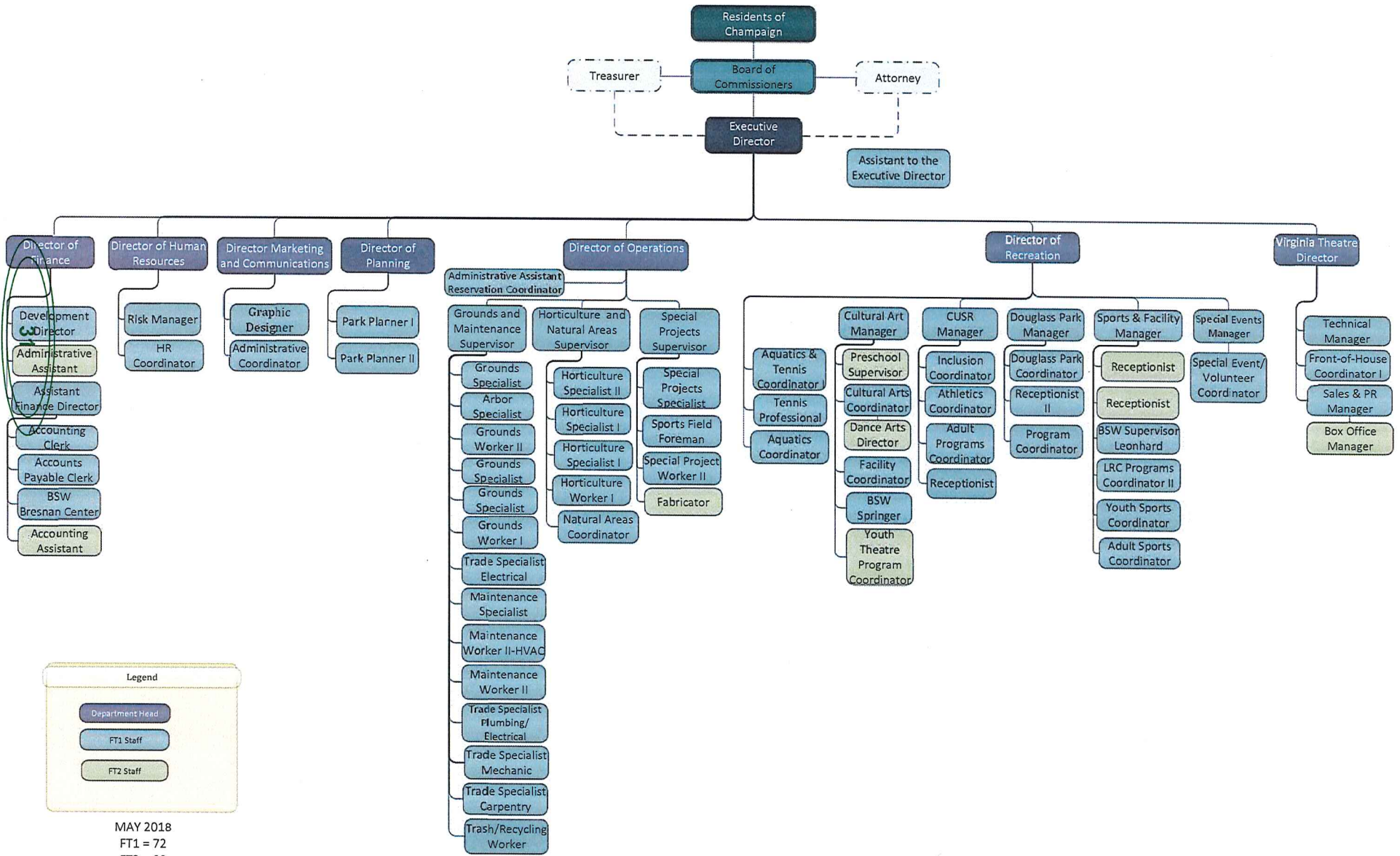
1. **ACTIVITY FUND** – This fund accounts for special monies from PDRMA awards, vending machines and the Adopt-A-Park program. The Park District administers the accounts, and they are audited with the other Park District funds. Each group is responsible for its own budget, but the administration of the accounts is done by Park District staff.
2. **SPECIAL DONATIONS FUND** – The Special Donations Fund is used to account for donations and gifts that are given specifically to the Park District, and to keep track of scholarship revenue and expenditures. As of the end of the FY2008, a majority of the dollars in this fund were transferred over to the Parks Foundation.
3. **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.

ORGANIZATION CHART



Champaign Park District
 Organization Chart
 Full Time 1 and Full Time 2 Employees
 FY 18.19

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Legend

- Department Head
- FT1 Staff
- FT2 Staff

MAY 2018
 FT1 = 72
 FT2 = 09
 81 Budgeted Positions

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FINANCIAL SUMMARIES

COMBINED FUND ANALYSIS

BUDGET ANALYSIS

The Park District has prepared a budget for FYE2019 that shows a surplus operating budget, and a deficit capital budget as excess funds are used from prior years to complete projects. A balanced budget is a budget where operating revenues meet or exceed operating expenses. Reserve balances are not considered an operating revenue source, but have been utilized in the Champaign-Urbana Special Recreation fund to continue to meet ADA improvements throughout the Park District as well as the Capital Improvement Fund for large capital projects. The priorities for the year involve addressing the needs of the Park District by being more effective and efficient in daily operations and in the pursuit of excellence. It reflects the priorities set by the Park Board of focusing on using current resources only for operations while planning for larger capital projects in the future such as improvements at Heritage Lake, Hessel Park, trails and pathways throughout the Park District, and saving for future land acquisition. Staff continue to emphasize the high standards and best practices implemented by the Park District over the years to provide and maintain our current level of services.

CARRYOVER/RESERVE BALANCE

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

- Heritage \$733,500
- Commissioners Park \$292,500
- Greenbelt Bikeway Connection \$357,060
- Henry Michael Park \$80,500
- Spalding (park and playground development) \$440,000, shop expansion \$2,650,000, Martens Center \$2,000,000 plus \$150,000 operating start-up costs from current year Recreation Property tax revenues)

REVENUES:

REAL ESTATE TAXES

These taxes account for 70% of the Park District's total revenues excluding transfers, which is consistent with past years. Tax revenues are budgeted at \$713,799 (6.0%) more than the prior year actual receipts. In

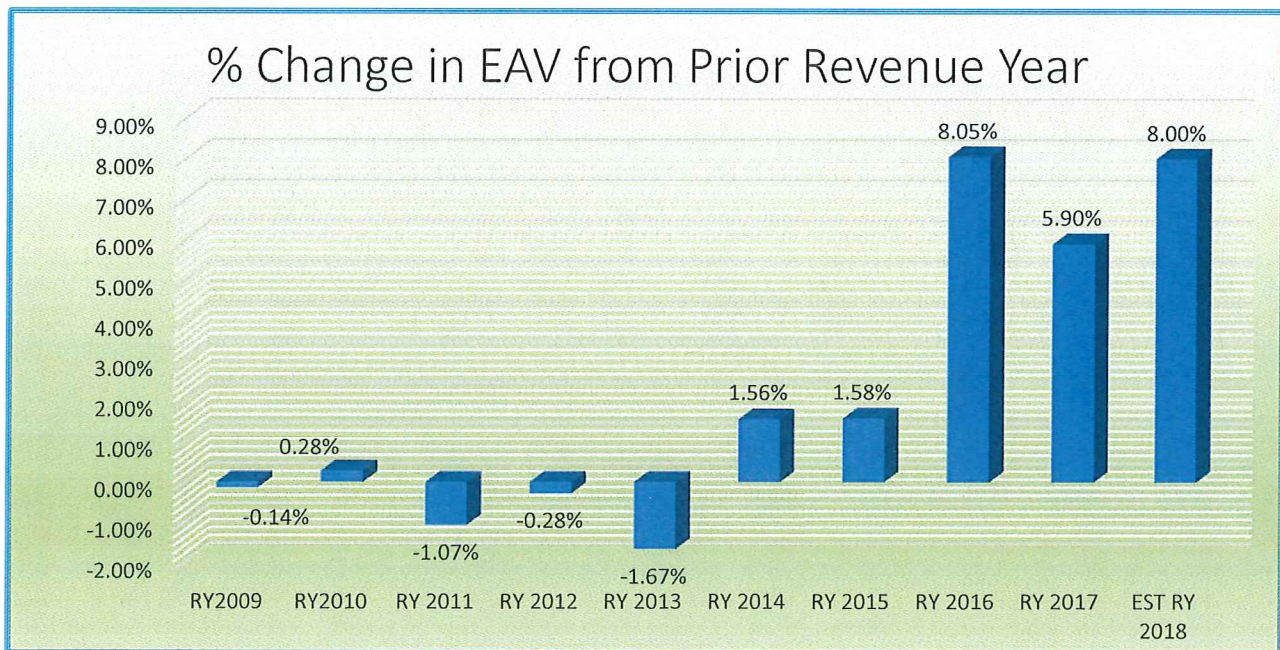
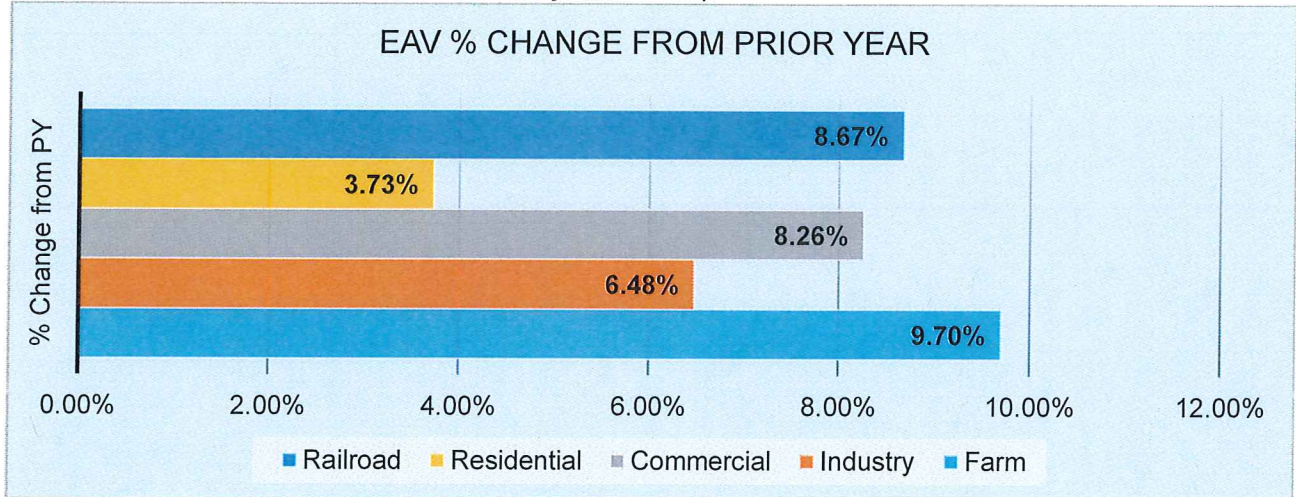


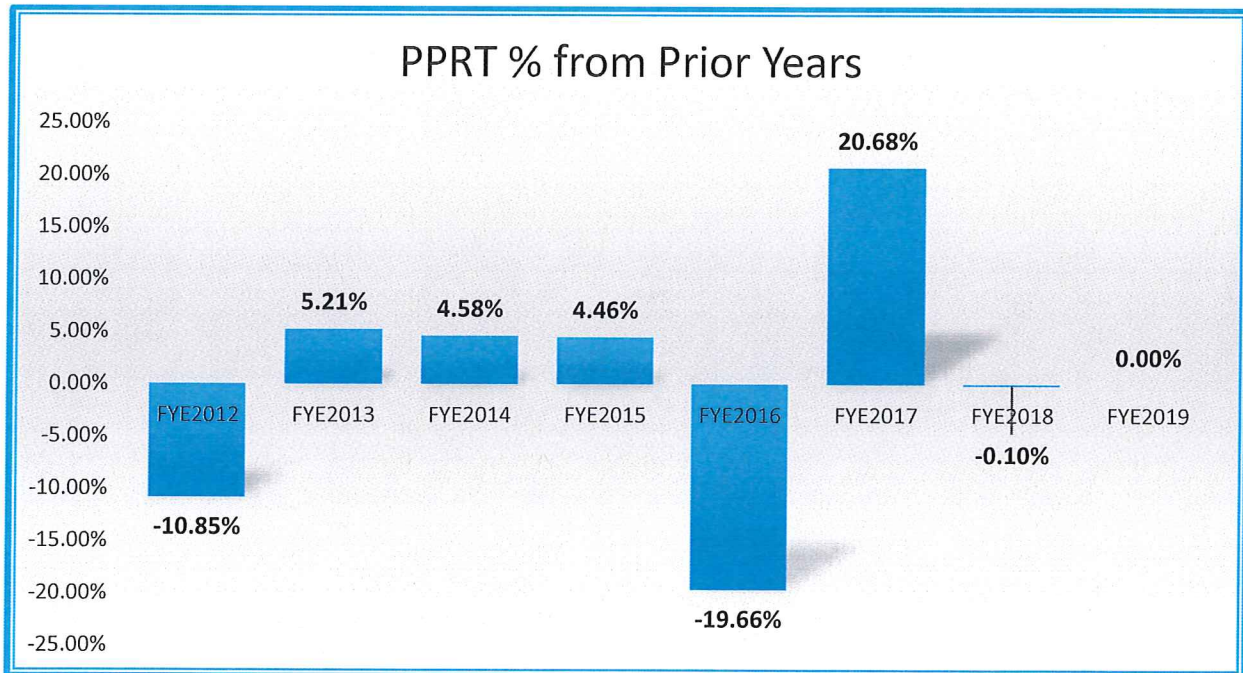
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calendar year 2017, also referred to as revenue year (RY), the assessed valuation of the Park District increased 5.9% or \$98,226,698 from the previous year as a result of new construction being added to the tax roll as well as expiring enterprise zones and TIF District. It is anticipated that the EAV will increase approximately 8% in 2018 as a majority of the construction projects completed towards the end of 2016 were not fully recognized in 2017 and will be 100% on the tax roll next year. These increases in new EAV is especially important as the Park District is subject to tax caps under PTELL.



REPLACEMENT TAXES (PPRT)

Due to the volatility of this revenue source in the last few years, the lack of a State budget in over two years, and no projections of FYE2019 tax by the Illinois Department of Revenue; funding levels were maintained from current year projections for budget purposes. All receipts for this line item are credited to the Capital Improvements Fund.



NON-TAX REVENUE SOURCES

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

INTEREST INCOME

The fed funds rate nearly doubled from the prior year at the federal level, thus increasing the earnings on the regular money market funds held throughout the Park District. Investing in long-term certificates of deposit up to five years has also provided for additional earnings as rates increased from less than 1.0% to levels upwards of 2.2%. This shift in investing for longer periods of time rather than one- year has resulted in higher earnings while maintaining adequate cash on hand to meet cash flow needs of the Park District. Revenue for FYE2019 is budgeted similar to prior year despite using cash on hand in FYE2019 for capital projects. By spreading out the maturities, the goal is two-fold: increase earnings while maintaining principal and simplify the investments through staggered terms.

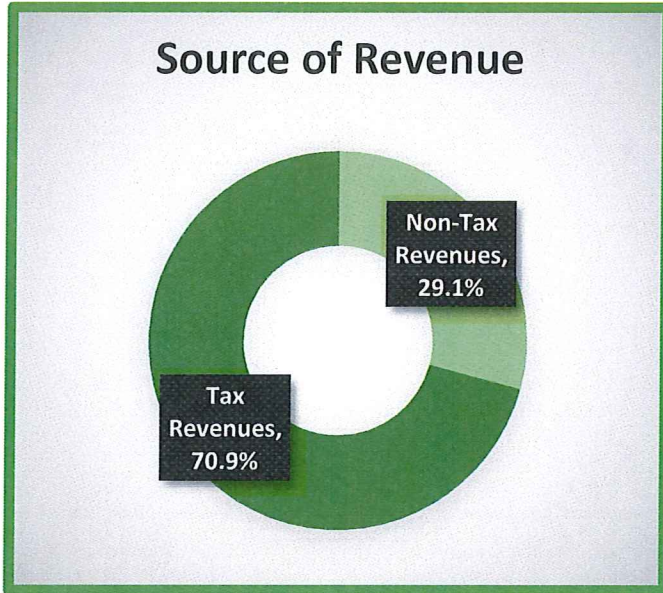
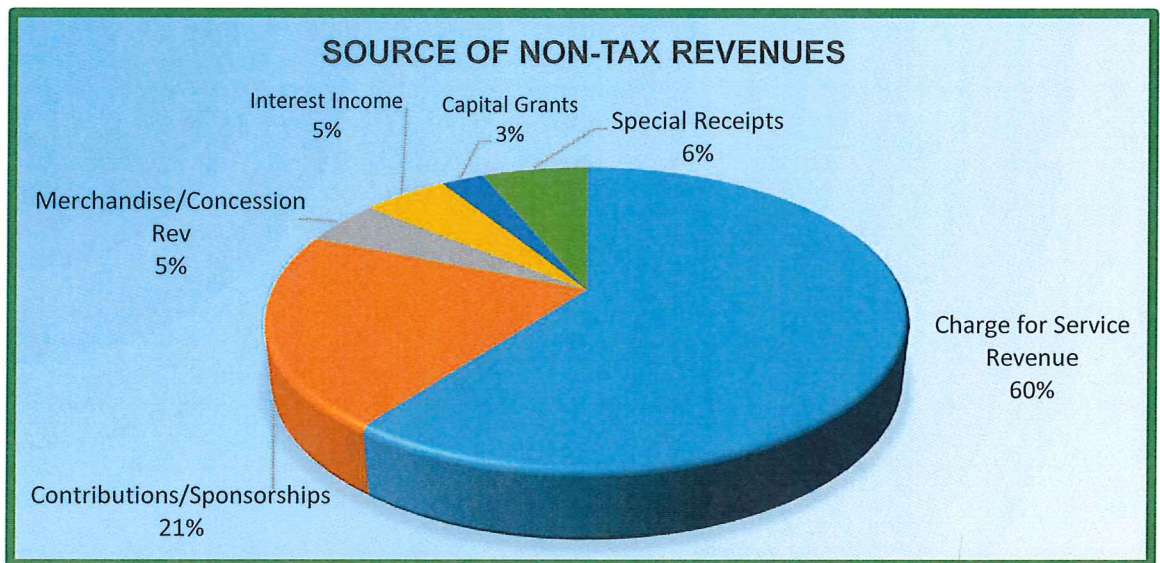


Figure 1: Tax revenues include PPRT amount.

CHARGES FOR SERVICES – Program income comes from a variety of sources – youth and sport day camps; preschool and after school programs; adult and youth sport leagues; tennis programs; facility programs such as fitness, dance and birthday programs; movies and events at the Virginia Theatre; special events such as Taste of C-U, special recreation programs and activities, pool passes and memberships. Program income is projected to increase 9.1% for FYE2019. Staff plan to add new programming and increase program fees charged within the next year. A plan to increase marketing of Park District programs was implemented in prior year resulting in increased participation and thus increased revenues. Staff continue to monitor program cancellations and all must be authorized by the Director of Recreation prior to cancelling. The Virginia Theatre also had a record breaking year surpassing one million in ticket sales in FYE2018. Revenues increased

further in FYE2019 with the majority of revenue as confirmed by various performers.

CONTRIBUTIONS/SPONSORSHIPS This line item includes sponsorship money for Taste of C-U, C-U Days, youth sports, and other special events. Scholarship funds are received from program fees along with the Can You Swing \$5 program. In addition, scholarship funds are raised by the Parks Foundation, and forwarded to the Park District to use towards various program fees. Combined



contributions/sponsorship revenues are budgeted to increase 68.5% from FYE2018 as large contributions are anticipated to offset capital expenditures for Martens Center through fundraising efforts. Jimmy John's \$25,000 annual scholarship commitment included in the current year to help fund that program, accounts for year three of a five-year pledge commitment to the Parks Foundation. Current year sponsorships secured at

this time total \$21,000 specific to special events and programs; which is more secured at this time last year. Staff continue to reach out to community members for opportunities to increase future sponsorship commitments for FYE2019.

MERCHANDISE/CONCESSIONS – This line item includes sales of merchandise and concessions throughout the Park District at the pool, sports programs, tournaments, events, and performances at the Virginia Theatre. Combined merchandise/concessions revenue is projected to increase by 3.6% as prices for items sold fluctuate.

SPECIAL RECEIPTS AND OTHER REIMBURSEMENTS – Special receipts include money received from the City of Champaign in lieu of property taxes on the Kraft property, TIF District receipts, as well as any easement fees collected during the year. The downtown TIF District expired in 2017, and although two new TIF Districts were created there will not be any annual surplus payments made for these as has occurred with previous TIF's. This results in a decrease of special receipts funding annually of \$64,9000, but is offset by an increase in property tax revenues related to the expiration of the TIF District. The new development from the downtown TIF added to the tax roll in 2017 increasing property tax revenues for FYE2019. Included in the FYE2019 budget is anticipated receipts of \$500,000 from a private donor, and \$200,000 from restricted Virginia Theatre funds held in the Park Foundation. Excluding these receipts, the increase for FYE2019 is projected at 4.8%.

The Park District was awarded grant revenues of \$14,860 for January to August 2018, plus for the Illinois Arts Council grant for Museum Fund programs for August to September 2019. The remaining balance is for the Community Matters grant through the City of Champaign which helps to fund day camps throughout the summer.

INTERFUND TRANSFERS – Transfers allow the Park District to utilize accumulated savings to fund a significant amount of capital projects in the upcoming years. Those details are provided below.

Schedule of Interfund Transfers

Source Fund	Receiving Fund	Amount of Transfer	Recurring / Non-Recurring	Purpose
General	Capital Improvements	\$2,650,000	Non-Recurring	Capital - Shop Expansion
General	Land Acquisition	100,000	Recurring	Capital - Future Land Acquisition
General	Park Development	100,000	Recurring	Capital - Future Park Development
General	Trails and Pathways	100,000	Recurring	Capital - Future Trails and Pathways
General	Martens Center	1,000,000	Non-Recurring	Capital - Martens Center
Recreation	Martens Center	1,000,000	Non-Recurring	Capital - Martens Center
Recreation	Martens Center	150,000	Non-Recurring	Start-up Costs
Museum	Capital Improvements	350,000	Non-Recurring	Capital - Virginia Theatre Roof & Sound
Bond Amortization	Bond Proceeds	1,141,101	Recurring	Debt Service Payment 2017 GO Bond
Total Transfers		<u>\$6,591,101</u>		

Summary Schedule of Effect of Interfund Transfers Per Fund

Fund	Amount Received	Amount Provided	Net Effect	Non-Recurring Amount
General	\$0	\$3,950,000	(\$3,950,000)	\$3,650,000
Recreation	0	1,150,000	(1,150,000)	1,150,000
Museum	0	350,000	(350,000)	350,000
Bond Amortization	1,141,101	0	1,141,101	0
Bond Proceeds	0	1,141,101	(1,141,101)	0
Capital Improvements	3,000,000	0	3,000,000	0
Land Acquisition	100,000	0	100,000	0
Park Development	100,000	0	100,000	0
Trails and Pathways	100,000	0	100,000	0
Martens Center	2,150,000	0	2,150,000	0
Total Net Effect			\$0	\$5,150,000

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



EXPENDITURES:

SALARIES AND WAGES – FYE2019

includes 72 full-time positions and 9 full-time II positions, same as prior year. Overall salaries and wages are projected to increase 3.3% over the prior year actual. Current full-time staff are projected to receive up to a 3.0% merit increase on May 1, 2018 which has been included and is based on the individual employee's performance evaluation. An additional increase over prior year for the annualized effect of other increases distributed throughout the fiscal year as a result of promotions or taking on additional responsibilities. The budgeted amount is based on FYE2018 projected part-time seasonal wages at an average 2.0% increase unless staffing changes were necessary. The merit pool approved by the Board was based on full-time personnel and the amounts were pro-rated for employees not employed for all twelve months in FYE2018. Part-time/seasonal personnel for FYE2019 is also based on FYE2018 projected amounts plus any additional pay adjustments specific to staffing changes previously mentioned in the "Charges for Services" revenue section, or hourly rate increases approved by the Board in December 2017. The average hourly increase ranged from approximately 3-10% depending on the position, however total increase for the rate increase is estimated at \$20,000.

FRINGE BENEFITS – This includes social security taxes, IMRF, allowances for cell phones/vehicles, health, dental, life, vision insurance, as well as taxable fringe benefits selected by staff. Examples of Park District

taxable fringe benefits defined by the Internal Revenue Service (IRS) include pool passes, Leonhard recreation membership passes, fitness reimbursements, value of life insurance over \$50,000 as deemed by the IRS calculations. The number of employees enrolled in IMRF increased from 99 to 120 since April 2016 due to employees working more than anticipated scheduled hours and reaching the 1,000 hour eligibility factor for enrollment. As wages increase and number of IMRF participants increase it is projected that even with a reduction in the employer contribution rate, IMRF expenditures will continue to increase. The Park District budgets health insurance as though everyone eligible will elect coverage. For employees currently opting out of health insurance that receive the \$2,000 annual stipend, the difference of the cost (\$5,500) was added to health insurance expenditures in the event an employee resigned. There are approximately 30 full-time employees utilizing this option. This allows for some flexibility if the replacement employee elects full coverage the expenditures are appropriated accurately. Other benefits, such as IMRF and social security are calculated on wages as defined by the applicable legislative body, therefore as personnel increases a similar increase is reflected in benefits.

CONTRACTUAL SERVICES – Contractual services include any type of professional service or contract that the Park District has entered into and is 15.5% higher than projected. This includes but is not limited to, professional fees, architects and engineering services, audit services, legal services, mowing contracts, credit card fees for processing program fees collected, sales tax fees paid on concessions, annual maintenance fees associated with software, licenses, dues and memberships, equipment rentals, conference travel and contractual entertainment. Other line items are to help with the deferred maintenance and to plan future projects (engineering fees, other professional fees, building repairs, and service and grounds contracts.) More than half of this amount is directly related to contractual entertainment, equipment rental and other expenditures specific to increased programming at the Virginia Theatre which is a result of increased ticket sales revenue for FYE2019 season. Additional increases to offset increase in charges for service revenue planned for addition of a two-three day senior trip, and fieldtrips for the various camps throughout the year. Contractual personnel attributed to \$38,000 of the increase, mostly for sports officials converting over to independent contractors in FYE2019, verses given a choice between paid through payroll or contractual. This shift, directly resulted in a decrease in personnel costs as those previously on payroll shift over at the end of the calendar year 2018. There is also \$12,000 of new staff training for defensive drivers training, RecTrac and reporting software training, plus standard inflationary increases in software licenses throughout the Park District. Professional fees includes added expenditures for Martens Center capital project to be paid through donations, plus \$7,500 for actuarial services required to meet a new accounting standard related to other post-employment benefits required to be implemented at the end of FYE2019. Increased expenditures related to additional maintenance of parks and trails through agreements entered into with City of Champaign for Glenn Park, addition of Henry Michael Park and Commissioners Park which will need to be maintained.

COMMODITIES AND SUPPLIES – A 9.9% increase is projected for FYE2019. Basic line items such as office supplies, building maintenance and landscape supplies, cleaning and janitorial supplies and repair parts remain constant as Park District facilities, equipment and programs continue to grow and age, including the Aquatic Center Pool operation. Costs of chemicals and plant materials are to maintain the turf, tree program and pool. Included in planned expenditures are the purchase of two new AED machines, valued at \$1,400 each for the basements at Springer Cultural Center and Bresnan Meeting Center. Unfortunately, no grant funding is available to purchase these machines, as has been previously. There is also a need to replace the CPR equipment and manuals, which have been updated with a substantial price increase. This equipment is used to train new employees hired within the Park District. A new piece of equipment has been planned for replacement at Springer Cultural Center valued at \$3,520 to assist in reducing staff costs for processing clay for pottery classes. Replacement credit card readers of \$6,500 has been added for next fiscal year to upgrade to the newest chip and pin reader technology, separate from the technology equipment budget line. The Park District has delayed in implementing however the merchants are now being selective in renewing agreements with vendors who have not implemented this technology. It is the intention that the replacement of between 15-20 machines will also have an impact on reducing the credit card fees charged to the Park District for accepting credit as a form of payment. Staff are in the process of renegotiating the credit card fees charged to the Park District and anticipate seeing this reduction in the contractual services in part during the next fiscal year as well. There is also \$15,000 anticipated for server replacement within the Park District to expand the

capability of storing camera footage from newly installed security cameras, as well as to replace aging equipment.

UTILITIES – Utilities are projected to increase 2.6%. The Park District is part of an electric and gas cooperative which does help to reduce costs, the electric cooperative renewed in FYE2018 and no rate increases planned for 2019. The gas rates were maintained at similar levels as last year. The new splash pad installation at Hessel Park opened in June 2018, therefore additional increase has been included in the FYE2019 budget. Water consumption reached an all-time high of \$16,000 due to unseasonably dry conditions. This large increase in prior year is not anticipated at recurring in FYE2019.

INSURANCE – Insurance expenditure increased 6.8% over prior year. The Park District does benefit from participating in the insurance pool with PDRMA. The most significant benefit is sharing the risk with a larger group of employers thereby reducing the impact of large premium increases. The past year the Park District utilized services for personnel and had an increase in insurance claims impacting the rates for 2017-2018. As payroll expenditures increase so does the amount of workers compensation. Based on the 2015 workers compensation audit, the Park District can expect to see a 22% increase in workers compensation in calendar year 2017. This increase is not proportional to total increase in personnel costs due to the different workers compensation classifications. The Park District falls into two categories, administration and maintenance, with maintenance carrying a higher cost/unit for coverage.

ROUTINE/PERIODIC MAINTENANCE – Routine and periodic maintenance and repairs are segregated from the capital budgets and a separate budget line utilized to better track the annual and periodic expenditures to maintain or replace existing infrastructure. This mostly consists of general concrete, park amenities, roadway repairs, fibar for playgrounds, sports field mix for the ball fields, along with periodic carpet replacement, HVAC repairs, etc. Some of the items, such as pool maintenance occurs every other year, or every three years creating a volatility in the budgeted expenditures. The following is a listing of the items included in the FYE2019 budget for this category.

Project #	Description of Routine/Periodic Maintenance Item	Fund Budgeted	Amount
18PM03	Hard Court Replacement (Bball Cts) Hazel Balance from FYE2018	01-General	\$1,765
18PM05	Prairie Farm Drainage On Hold To FY20 \$35,000	03-Museum	\$0
18PM08	Trevett-Finch Park Retaining Wall Balance from FYE2018	01-General	\$6,200
19NC01	Network/Wireless Equipment Upgrades	01-General	\$20,000
19NC02	Replacement Copy Machine(S)	01-General	\$8,000
19NC03	LRC Replacement Of Treadmill Machines	02-Recreation	\$8,000
19NC04	Server Replacement	01-General	\$15,000
19PM01	Dodds Tennis Center Ball Machine Replacement	02-Recreation	\$5,995
19PM02	Art Smart Tile Replacement	03-Museum	\$5,000
19PM03	Financial & Metrics Reporting Software	01-General	\$11,000
19PM04	General Flooring - Douglass Annex	03-Museum	\$15,000
19PM05	Park Lighting @ Centennial Park Svc Rd	09-Paving	\$10,000
19PM06	SAC Pool Chair Restrapping	02-Recreation	\$6,270
19PM07	Prayer For Rain Maintenance/Repair	01-General	\$8,000
19PM08	Preschool Handwashing Station Art Smart	03-Museum	\$8,150
19PM09	Safety Management Software & Setup	01-General	\$4,000
19PM10	SAC Filter Building Alarm System Install	02-Recreation	\$3,320
19PM11	SAC Tile Regrouting (Bi-Annual)	02-Recreation	\$8,000
19RM01	Replacement Fencing	01-General	\$10,000
19RM02	General Concrete	09-Paving	\$31,000
19RM03	General Painting	01-General	\$25,000
19RM04	General Roadway	09-Paving	\$6,000
19RM05	Park Amenities General Replacement	01-General	\$20,000
19RM06	Park Signs	01-General	\$8,000
19RM07	Playground Surfacing (Fibar)	01-General	\$33,000

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19RM08	Sports Field Mix	02-Recreation	\$15,000
19RM09	Hardcourt Replacement (B-Ball Courts)	01-General	\$47,000
19TECH	Technology Equipment Replacement	01-General	\$30,000

CAPITAL EXPENDITURES – The Park District has \$7,988,074 budgeted for capital expenditures. More detail on the capital programs and project schedule is available in the Capital and Debt section of this document. Capital expenditures related specifically to the Special Recreation capital/ADA projects for both the Park District and Urbana Park District total \$1,082,379. The remaining amount reflects both new capital expenses approved in April 2016 for phase 1 Heritage Park as well as capital projects that were in process but not completed at April 30, 2018. Funds were also set aside to pay for roof replacement at Virginia Theatre, the completion of Hessel Park phases 2/3 for new splash pad, restroom and connecting paths, shop expansion, Greenbelt Bikeway Connection, Springer elevator replacement, Virginia Theatre sound system first phase, and \$710,000 towards project development for Martens Center.

DEBT SERVICE – Total debt service for principal and interest in FYE2019 is 1.01% less than the prior year due to a net decrease in the total debt service payment. As the principal payment increases annually, the interest expenditure is reduced, however not at a proportionate level. The amount paid is set by the bond amortization schedule in the loan documents, and further outlined in the “Capital and Debt” section for the bond amortization fund.

Overall, the financial condition of the Park District is excellent. Targeted operating reserve balances have been not only reached, but maintained for over three years and budgeted to be maintained in the future. Operating budgets are balanced. Overall fund balances are projected to end FYE2019 at \$17,000,000 on a modified accrual basis of accounting, which far exceeds the 120-day reserve requirement for the three main operating funds by \$7,335,161.

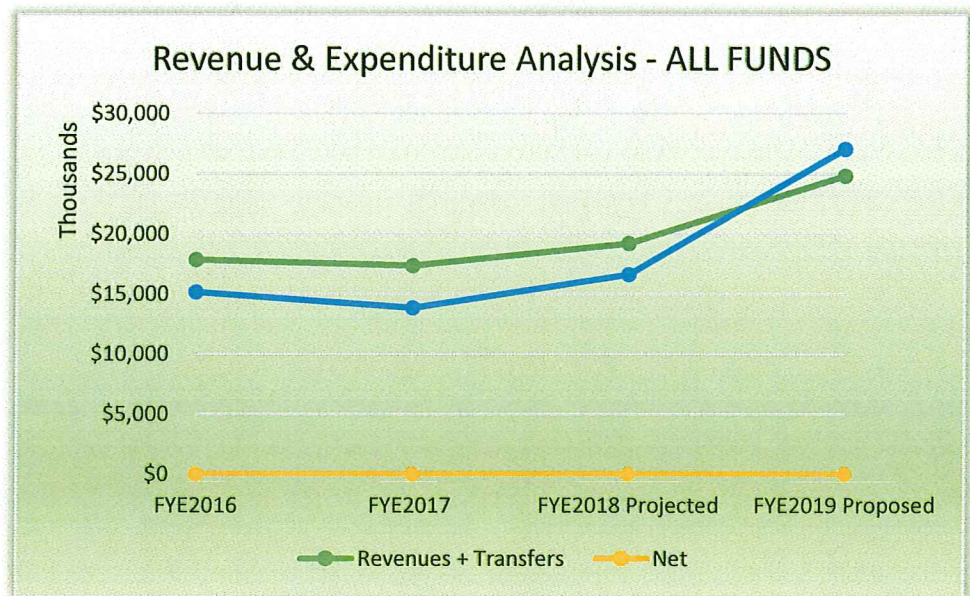
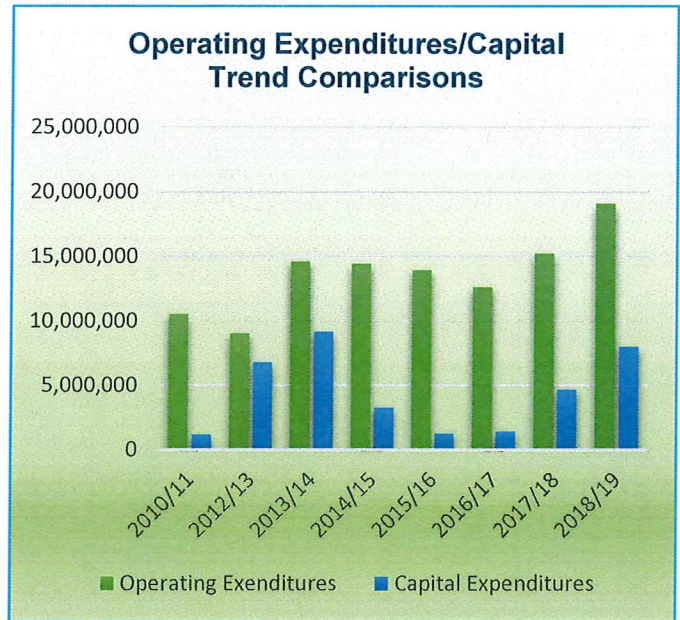
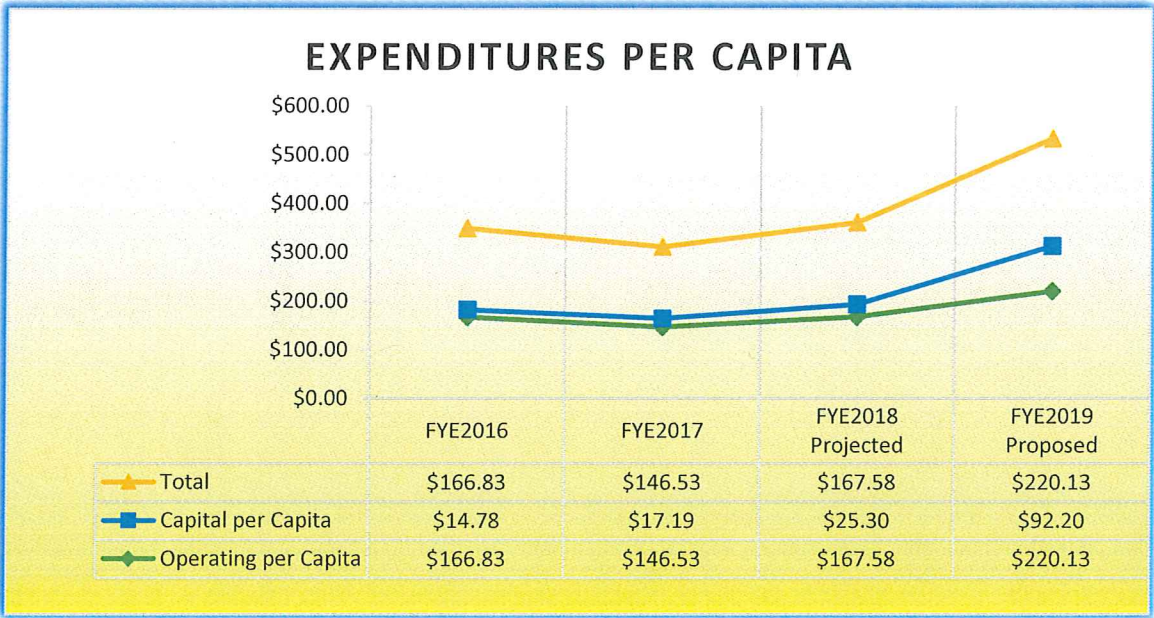


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The data expressed in the "Expenditures per Capita" chart below represents how the Park District is utilizing its resources based on the total estimated population within the Park District. The census estimate for 2014 of 84,513 was utilized for FYE2017 calculations, the 2015 estimate of 86,096 used for FYE2018 calculation and 2016 estimate of 86,637 for FYE2019. Based on this formula, the cost to each resident within the Park District's taxing boundaries for FYE2019 is \$312.33 annually which breaks down to 70% operating and 30% capital, consistent with prior years. This benchmark is a useful measurement tool to compare the Park District to other park districts throughout the State. Despite the increase in expenditures per capital, what is not reflected here, is that excess funds are being utilized in FYE2019 to pay for various expenditures, mainly capital projects in the current year.



BUDGET SUMMARY - ALL FUNDS

BUDGET SUMMARY - ALL FUNDS

ACCOUNT	2015-16 Actual	2016-17 Actual	2017-18 Projected Activity	2018-19 Requested Budget	% Change from PY Projected
Estimated Revenues					
Property Tax Revenue	\$11,079,561	\$11,543,602	\$11,960,653	\$12,674,452	6.0%
Personal Property Replacement Taxes	231,296	328,143	250,000	250,000	0.0%
Charge For Service Revenue	2,584,967	2,847,136	2,928,568	3,195,341	9.1%
Contributions/Sponsorships	342,857	325,551	517,539	1,103,433	113.2%
Merchandise/Concession Rev	236,403	247,328	245,444	254,265	3.6%
Capital Grants	0	0	0	137,500	
Special Receipts	433,373	742,597	398,518	338,162	-15.1%
Interest Income	60,924	113,324	257,639	273,290	6.1%
Transfers From Other Funds	2,859,865	1,200,567	2,639,621	6,591,101	149.7%
Total Estimated Revenues	<u>\$17,829,246</u>	<u>\$17,348,248</u>	<u>\$19,197,982</u>	<u>\$24,817,544</u>	29.3%
Appropriations					
Salaries And Wages	\$5,112,401	\$5,375,996	\$5,659,373	\$5,847,288	3.3%
Fringe Benefits	1,344,211	1,337,161	1,419,401	1,467,539	3.4%
Contractual	2,005,511	1,980,096	2,078,116	2,400,147	15.5%
Commodities/Supplies	925,815	925,315	881,540	968,766	9.9%
Utilities	540,381	582,289	646,681	663,261	2.6%
Insurance	198,841	225,461	239,974	244,265	1.8%
Routine/Periodic Maintenance	399,099	220,550	322,349	335,700	4.1%
Capital Outlay	1,233,273	1,452,455	2,178,106	7,988,074	266.7%
Debt Service Principal	400,000	410,000	420,000	435,000	3.6%
Debt Service Interest/Fees	131,428	126,584	120,662	118,000	-2.2%
Transfers To Other Funds	2,859,865	1,200,567	2,639,621	6,591,101	149.7%
Total Appropriations	<u>\$15,150,825</u>	<u>\$13,836,474</u>	<u>\$16,605,823</u>	<u>\$27,059,141</u>	62.9%
Estimated Revenues - All Funds	\$17,829,246	\$17,348,248	\$19,197,982	\$24,817,544	29.3%
Appropriations - All Funds	15,150,825	13,836,474	16,605,823	27,059,141	62.9%
Net Of Revenues/Appropriations - All Funds	\$2,678,421	\$3,511,774	\$2,592,159	(\$2,241,597)	-186.5%
Beginning Fund Balance - All Funds	<u>11,128,157</u>	<u>13,806,578</u>	<u>17,318,352</u>	<u>19,910,511</u>	
Ending Fund Balance - All Funds	<u>\$13,806,578</u>	<u>\$17,318,352</u>	<u>\$19,910,511</u>	<u>\$17,668,914</u>	

FUND BALANCE SUMMARY**Fund Balance Summary**

	Projected Balance 5/1/18	Budgeted Revenues	Budgeted Expenses	Net Transfers (To) From	Projected Balance 4/30/19	120-Day Reserve Amount	Excess Funds over the 120-Day Reserve	Fund Balance as a % of Operating Expenditures
Operating Funds								
General	6,456,271	6,155,362	4,489,938	(3,950,000)	4,171,695	1,476,144	2,695,551	49.4%
Recreation	3,554,237	4,133,320	3,157,515	(1,150,000)	3,380,042	1,038,087	2,341,955	78.5%
Museum	2,591,028	3,140,027	2,320,497	(350,000)	3,060,558	762,903	2,297,655	114.6%
Special Recreation	1,642,429	1,117,740	1,807,755	-	952,414			91.3%
Total Operating Funds	14,243,965	14,546,449	11,775,705	(5,450,000)	11,564,709	3,277,134	7,335,161	70.3%
Other Tax Funds								
Liability Insurance	447,209	338,272	393,256	-	392,225			99.7%
IMRF	218,608	336,230	314,787	-	240,051			76.3%
Social Security	185,496	357,880	428,548	-	114,828			26.8%
Audit	12,784	21,435	27,500	-	6,719			24.4%
Police	56,306	23,828	18,000	-	62,134			345.2%
Total Other Tax Funds	920,403	1,077,645	1,182,091	-	815,957	-	-	69.0%
Capital Funds								
Bond Amortization	13,382	1,141,101		(1,141,101)	13,382			
Bond Proceeds	266,405	13,500	1,432,248	1,141,101	(11,242)			
Paving and Lighting	125,522	89,772	77,000	-	138,294			
Capital Improvements	2,580,989	545,361	4,713,706	3,000,000	1,412,644			
Land Acquisition Fund	611,785	7,425	-	100,000	719,210			
Park Development	813,402	9,400	440,000	100,000	482,802			
Trails and Pathways	202,525	2,000	53,500	100,000	251,025			
Martens Center	-	725,010	725,010	2,150,000	2,150,000			
Total Capital Funds	4,614,010	2,533,569	7,441,464	5,450,000	5,156,115			
Other Funds								
Special Donations	131,943	59,920	59,920	-	131,943			
Activity	(587)	8,860	8,860	-	(587)			
Working Cash	250,000	-	-	-	250,000			
Total Other Funds	381,356	68,780	68,780	-	381,356			
Total All Funds	20,159,734	18,226,443	20,468,040	-	17,918,137	3,277,134	7,335,161	

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.

DETAILED LINE ITEM BUDGET – ALL FUNDS COMBINED

CHAMPAIGN PARK DISTRICT

Combined Budget Categories with Account Totals					
	2015-16	2016-17	2017-18	2018-19	
ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET	
ESTIMATED REVENUES					
PROPERTY TAX REVENUE					
41010	PROPERTY TAXES	\$10,789,531	\$11,245,578	\$11,645,168	\$12,337,778
41011	PROPERTY TAXES - CPD IMRF/FICA	24,959	24,835	26,649	26,417
41015	PROPERTY TAXES - CPD ADA	265,071	273,189	288,836	310,257
	PROPERTY TAX REVENUE	11,079,561	11,543,602	11,960,653	12,674,452
PERSONAL PROPERTY REPLACEMENT TAXES					
41020	REPLACEMENT TAXES	231,296	328,143	250,000	250,000
	PERSONAL PROPERTY REPLACEMENT TAXES	231,296	328,143	250,000	250,000
CHARGE FOR SERVICE REVENUE					
42100	SEASON TICKET SALES	112,788	110,788	90,583	111,865
42105	DAILY ADMISSION SALES	225,750	254,600	252,142	246,473
47111	RESTORATION FEE	16			
47116	CUSR SCHOLARSHIP DONATIONS	3,030	4,837	9,253	3,000
48110	BALL MACHINE USAGE	948	868	668	820
48111	RANDOM COURT TIME	92,950	95,683	96,631	96,010
48112	PRIVATE LESSONS	35,917	36,938	33,925	33,315
48115	RACQUET STRINGING	1,163	2,651	1,880	1,905
48120	VENDING MACHINE SALES	4,776	4,347	3,700	3,700
49100	ADMINISTRATIVE FEES	7,525			
49115	PROGRAM FEES	2,812,641	2,841,994	3,307,897	3,314,969
49116	VENDOR PORTION OF INCOME	(809,815)	(609,832)	(978,990)	(729,590)
49175	SPECIAL EVENTS	6,327	2,220	8,799	8,994
49260	MEMBERSHIP FEES	90,951	102,042	102,080	103,880
	CHARGE FOR SERVICE REVENUE	2,584,967	2,847,136	2,928,568	3,195,341
CONTRIBUTIONS/SPONSORSHIPS					
47100	SPONSORSHIPS	47,365	62,013	45,098	46,600
47105	DONATIONS		187	198,697	780,030
47106	CONTRIBUTIONS-UPD CUSR OPERATING	93,305	93,197	97,174	99,866
47107	CONTRIBUTIONS_UPD CUSR OP FICA/IMRF	24,855	24,882	26,417	26,417
47108	CONTRIBUTIONS-UPD CUSR ADA PORTION	91,910	91,841	96,124	98,220
47115	SCHOLARSHIP DONATIONS	85,422	46,806	51,826	50,000
47258	DONATIONS		6,625	2,203	2,300
	CONTRIBUTIONS/SPONSORSHIPS	342,857	325,551	517,539	1,103,433
MERCHANDISE/CONCESSION REV					
48100	CONCESSION REVENUE	218,859	230,141	223,933	232,775
48105	MERCHANDISE FOR RESALE	5,307	7,388	7,123	6,690
48239	MERCHANDISE FOR RESALE	12,012	9,599	13,916	14,400
48257	MERCHANDISE FOR RESALE	225	200	472	400
	MERCHANDISE/CONCESSION REV	442,364,033	247,328	245,444	254,265

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CHAMPAIGN PARK DISTRICT

Combined Budget Categories with Account Totals

	2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET
CAPITAL GRANTS				
47201 GRANT PROCEEDS - FEDERAL				137,500
CAPITAL GRANTS				137,500
INTEREST INCOME				
43030 INTEREST	60,924	113,324	257,639	273,290
INTEREST INCOME	60,924	113,324	257,639	273,290
SPECIAL RECEIPTS				
44100 FACILITY RENTAL	192,439	190,390	185,205	183,908
46150 SPECIAL RECEIPTS	219,438	205,907	194,824	135,776
46160 OTHER REIMBURSEMENTS	19,688	11,303	12,239	12,228
47200 GRANT PROCEEDS	1,808	334,997	6,250	6,250
SPECIAL RECEIPTS	433,373	742,597	398,518	338,162
TRANSFERS FROM OTHER FUNDS				
46500 TRANSFER IN	2,859,865	1,200,567	2,639,621	6,591,101
TRANSFERS FROM OTHER FUNDS	2,859,865	1,200,567	2,639,621	6,591,101
TOTAL ESTIMATED REVENUES	\$17,829,246	\$17,348,248	\$19,197,982	\$24,817,544

APPROPRIATIONS

SALARIES AND WAGES

70001 EXECUTIVE DIRECTOR	\$126,535	\$127,000	\$130,603	\$133,900
70101 DEPARTMENT HEAD	449,224	526,133	577,874	605,597
70301 OFFICE STAFF/SUPPORT	400,916	410,545	560,193	576,604
70501 MANAGERS/SUPERVISORS	692,949	628,938	615,208	691,994
70601 OPERATIONS STAFF	729,880	778,078	887,998	908,026
70901 BUILDING SERVICE WORKER	102,552	104,910	108,297	111,211
70902 CUSTODIAL OT	48			
71001 PROGRAM/FACILITY DIRECTOR	576,116	608,201	684,234	648,596
71401 INSTRUCTOR		451	26,739	27,514
80303 PT OFFICE STAFF/SUPPORT	308,651	315,042	205,466	217,727
80903 PT BUILDING SERVICE WORKER	44,582	44,372	41,876	45,455
81003 PT PROGRAM DIRECTOR/SUPERVISOR	114,693	134,500	116,280	123,467
81103 PT SPORTS OFFICIAL	62,198	60,896	53,363	29,474
81303 PT ASSISTANT DIRECTOR/SUPERVISOR	115,951	120,850	121,271	124,538
81403 INSTRUCTORS/OVERNIGHT STAFF	239,223	249,313	207,924	225,354
81503 PT GENERAL STAFF	193,228	231,718	199,378	202,344
81703 PT DAY CAMP STAFF/LIFE GUARD	539,526	597,639	646,179	644,859
81803 PT SITE SUPERVISOR	27,546	35,770	36,776	40,500
81903 PT BUILDING/PARK OPENER	45 2,964	2,593	3,730	4,451

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CHAMPAIGN PARK DISTRICT

Combined Budget Categories with Account Totals

		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET
82503	PT VT HOUSE STAFF	22,122	32,775	28,483	45,253
82504	PT VT HOUSE STAFF OT	315	2,928	1,366	2,500
82603	PT VT RENTAL STAFF	50,700	63,278	70,679	70,000
82604	PT VT RENTAL STAFF OT	17,416	12,363	13,605	13,500
82703	PT SEASONAL STAFF	295,066	287,638	321,778	354,424
82704	PT SEASONAL		65	73	
SALARIES AND WAGES		5,112,401	5,375,996	5,659,373	5,847,288
FRINGE BENEFITS					
53132	DENTAL INSURANCE	23,761	22,762	24,140	24,544
53133	MEDICAL HEALTH INSURANCE	491,097	487,106	530,068	545,100
53134	LIFE INSURANCE	10,425	10,589	11,870	11,721
53135	IMRF PAYMENTS	322,950	320,683	329,302	330,847
53136	FICA PAYMENTS	391,025	409,222	441,465	463,048
53137	EMPLOYEE ASSISTANCE PROGRAM	2,559	2,560	2,593	2,710
83003	ALLOWANCES/REIMBURSEMENTS	102,394	84,239	79,963	89,569
FRINGE BENEFITS		1,344,211	1,337,161	1,419,401	1,467,539
CONTRACTUAL					
54201	POSTAGE AND MAILING	41,422	39,479	43,270	43,760
54202	PRINTING AND DUPLICATING	82,363	82,509	77,266	98,302
54204	STAFF MEETING	3,565	2,710	1,825	3,400
54205	LEGAL PUBLICATIONS/NOTICES	15,030	7,724	7,213	8,400
54206	ADVERTISING/PUBLICITY	52,826	67,385	81,871	91,813
54207	STAFF TRAINING	29,222	30,397	25,098	41,429
54208	MEMBERSHIPS, DUES AND FEES	29,322	29,410	31,936	34,017
54209	CONFERENCE AND TRAVEL	48,791	29,533	28,414	50,902
54210	BOARD EXPENSE	11,303	10,699	6,500	10,450
54212	ATTORNEY FEES	125,388	124,074	154,780	136,200
54214	ARCHITECT AND ENGINEERING FEES	73,735	63,067	139,333	42,775
54215	PROFESSIONAL FEES	100,280	83,683	92,733	167,953
54217	AUDIT EXPENSES	20,265	19,500	19,500	27,500
54220	INSURANCE EXPENSE	957	916	940	1,000
54234	LANDFILL FEES	38,025	29,793	34,584	36,790
54236	AUTO ALLOWANCE	2,705	1,390	1,594	1,850
54240	OFFICE EQUIPMENT REPAIRS	90	150		100
54241	VEHICLE REPAIR	21,566	20,293	10,608	14,200
54242	EQUIPMENT REPAIR	20,953	25,440	27,780	25,225
54245	BUILDING REPAIR	101,415	76,568	47,917	56,050
54250	EQUIPMENT RENTAL	144,733	118,383	102,150	121,005
54251	RENTAL FACILITIES	70,016	63,199	65,361	66,219
54253	PEST CONTROL	6,189	5,659	5,799	5,785
54254	SERVICE CONTRACTS	51,572	53,785	51,274	65,383
54255	LICENSE AND FEES	27,403	23,709	23,491	29,700

CHAMPAIGN PARK DISTRICT

Combined Budget Categories with Account Totals

		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET
54260	SERVICE CONTRACTS-FACILITIES	77,044	99,444	114,296	120,236
54261	SERVICE CONTRACTS-GROUNDS	37,501	56,563	41,742	46,375
54263	CONTRACTUAL MOWING	126,800	124,866	125,000	131,700
54264	CELL PHONE EXPENSE	6,576	8,334	9,004	10,023
54265	SUBSCRIPTIONS	2,509	2,449	2,051	2,590
54270	PERSONNEL COSTS	12,896	23,133	22,600	22,900
54271	PETTY CASH	25	50	244	
54275	HEALTH AND WELLNESS	4,540	3,433	1,802	4,500
54280	OTHER CONTRACTUAL SERVICES	104,979	77,459	91,353	103,560
54281	CONTRACTUAL PERSONNEL	102,449	87,269	85,922	124,671
54282	INTERN STIPENDS	12,020	6,700	11,950	
54285	CONTRACTUAL ENTERTAINMENT	173,349	224,403	219,527	345,620
54291	PARK AND RECREATION EXCELLENCE	801	3,811	1,945	1,980
54292	SCHOLARSHIPS	41,134	56,387	49,611	54,400
54299	FIELD/SPECIAL TRIPS	83,609	96,581	91,707	110,739
59412	PROPERTY/SALES TAX	18,494	19,695	19,223	21,215
59414	CREDIT CARD FEES	69,739	80,064	107,522	113,910
59415	TRANSFER TO PARKS FOUNDATION-RESTRICTED			1,380	5,520
90000	EXTRAORDINARY LOSS-INVESTMENT	11,910			
CONTRACTUAL		2,005,511	1,980,096	2,078,116	2,400,147
COMMODITIES/SUPPLIES					
55301	OFFICE SUPPLIES	23,280	20,502	18,589	18,245
55302	ENVELOPES AND STATIONARY	2,160	1,599	2,783	3,100
55303	DUPLICATING SUPPLIES	4,950	4,400	4,574	5,350
55304	CHECKS AND BANK SUPPLIES	1,507	1,181	1,479	1,495
55305	PHOTOGRAPHIC SUPPLIES	1,058	667	223	625
55306	CPR BOOKS AND SUPPLIES (TORT FUND)			961	6,384
55307	BOOKS AND MANUSCRIPTS	4,449	3,798	1,034	1,796
55308	FIRST AID/MEDICAL SUPPLIES	11,076	5,014	7,652	8,700
55309	SAFETY SUPPLIES	14,369	9,353	6,660	12,655
55315	STAFF UNIFORMS	32,794	38,632	30,075	33,232
55316	PARTICIPANT UNIFORMS	27,888	34,675	24,158	22,270
55320	BUILDING MAINTENANCE SUPPLIES	80,124	93,367	74,048	74,625
55321	LANDSCAPE SUPPLIES	54,214	36,788	35,669	35,100
55322	CLEANING/JANITORIAL SUPPLIES	26,862	26,199	26,158	27,998
55323	PLAYGROUND MAINTENANCE SUPPLIES	7,698	7,359	5,731	6,500
55324	PRESCRIBED BURN SUPPLIES	1,967	1,317	1,584	800
55325	EQUIPMENT AND TOOLS	23,616	19,189	24,995	27,150
55326	SHOP EQUIPMENT AND SUPPLIES	5,702	8,152	7,560	7,600
55327	VEHICLE/EQUIPMENT REPAIR PARTS	42,026	27,039	34,483	33,350
55328	AMENITY MAINTENANCE SUPPLIES	9,326	6,746	5,300	8,000
55329	OFFICE/ EQUIPMENT VALUE <\$10000	16,693	27,092	50,581	71,720
55330	GAS,FUEL,GREASE AND OIL	56,322	55,744	59,393	62,400

CHAMPAIGN PARK DISTRICT

Combined Budget Categories with Account Totals

		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET
55331	CHEMICALS	64,303	55,774	56,016	59,750
55332	PAINTS	622	10,491	8,783	9,225
55333	PLANT MATERIALS	113,549	132,942	120,108	117,615
55348	FLOWERS AND CARDS	1,280	627	1,075	1,125
55349	PLAQUES, AWARDS AND PRIZES	24,733	26,235	19,939	27,193
55350	RECREATION/PROGRAM SUPPLIES	117,832	106,792	89,959	111,962
55351	ANIMAL SUPPLIES	2,903	2,102	1,200	2,100
55352	FISH RESTOCKING		1,910	2,028	2,000
55354	FOOD SUPPLIES	46,037	51,837	54,169	58,656
55355	ANIMAL FEED	8,666	7,596	6,400	7,500
55360	MERCHANDISE FOR RESALE COMMODITIES/SUPPLIES	97,809	100,196	98,173	102,545
		925,815	925,315	881,540	968,766
UTILITIES					
56230	SANITARY FEES	23,725	20,717	22,735	24,806
56231	GAS AND ELECTRICTIY	317,860	350,515	371,441	386,184
56232	WATER	129,464	142,341	183,092	187,589
56233	TELECOMM EXPENSE	69,332	68,716	69,413	64,682
UTILITIES		540,381	582,289	646,681	663,261
INSURANCE					
57131	WORKERS COMPENSATION	72,451	76,418	86,600	90,823
57137	UNEMPLOYMENT PREMIUM	12,634	18,315	11,500	11,500
57220	LIABILITY INSURANCE	30,798	37,408	42,225	42,108
57222	EMPLOYMENT PRACTICES	14,294	17,101	18,433	18,360
57224	PROPERTY INSURANCE	68,664	76,219	81,216	81,474
INSURANCE		198,841	225,461	239,974	244,265
ROUTINE/PERIODIC MAINTENANCE					
58001	PERIODIC MAINTENANCE	260,634	85,800	148,385	92,700
58002	ROUTINE MAINTENANCE	138,465	134,750	159,776	225,000
58003	ADA NON-CAPITAL EXPENDITURES			14,188	18,000
ROUTINE/PERIODIC MAINTENANCE		399,099	220,550	322,349	335,700
CAPITAL OUTLAY					
61502	TECHNOLOGY EQUIP REPLACEMENT	19,561	18,088		
61504	VEHICLES / EQUIPMENT	278,683	313,783	171,257	349,390
61508	PARK CONSTRUCTION/IMPROVEMENTS	776,101	1,001,872	1,935,636	7,056,734
61509	UPD CAPITAL ADA	139,814	100,029	45,213	155,950
61515	REPAIR PROJECTS AND EQUIPMENT	19,114	18,683	26,000	76,000
61520	LAND ACQUISITION/DEVELOPMENT				350,000
CAPITAL OUTLAY		1,233,273	1,452,455	2,178,106	7,988,074

CHAMPAIGN PARK DISTRICT

Combined Budget Categories with Account Totals				
	2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED	BUDGET
			ACTIVITY	
59405 BOND REDEMPTION	400,000	410,000	420,000	435,000
DEBT SERVICE PRINCIPAL	400,000	410,000	420,000	435,000
DEBT SERVICE INTEREST/FEES				
59407 INTEREST EXPENSE	131,428	126,584	120,662	118,000
DEBT SERVICE INTEREST/FEES	131,428	126,584	120,662	118,000
TRANSFERS TO OTHER FUNDS				
59409 TRANSFERS TO OTHER FUNDS	2,859,865	1,200,567	2,639,621	6,591,101
TRANSFERS TO OTHER FUNDS	2,859,865	1,200,567	2,639,621	6,591,101
TOTAL APPROPRIATIONS	\$15,150,825	\$13,836,474	\$16,605,823	\$27,059,141
ESTIMATED REVENUES - ALL FUNDS	17,829,246	17,348,248	19,197,982	24,817,544
APPROPRIATIONS - ALL FUNDS	15,150,825	13,836,474	16,605,823	27,059,141
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	2,678,421	3,511,774	2,592,159	(2,241,597)
BEGINNING FUND BALANCE - ALL FUNDS	16,932,243	13,806,581	17,317,575	19,909,734
FUND BALANCE ADJUSTMENTS - ALL FUNDS	(5,804,086)	(793)		
ENDING FUND BALANCE - ALL FUNDS	\$13,806,578	\$17,317,562	\$19,909,734	\$17,668,137

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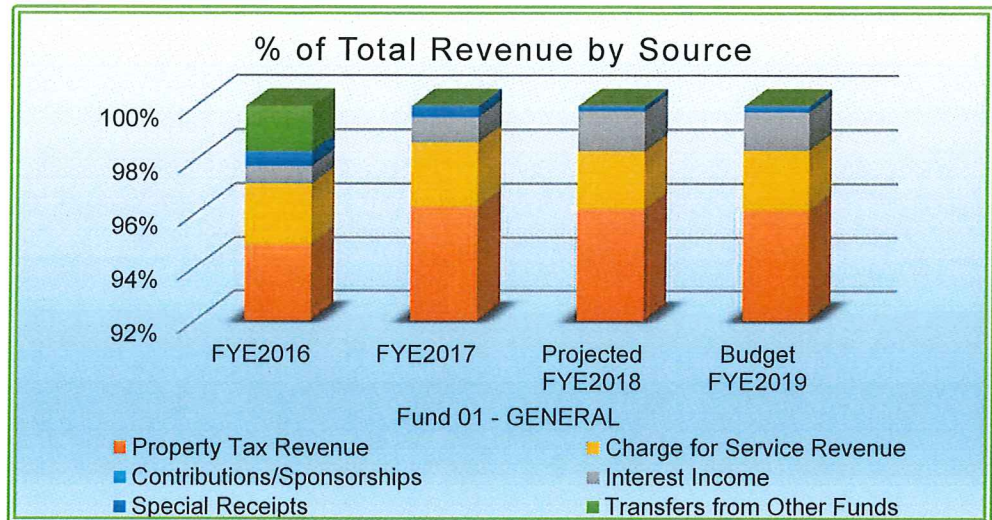
BUDGET BY FUND

GENERAL FUND

PRINCIPAL RESPONSIBILITIES

GENERAL FUND – is the Park District’s major operating fund and accounts for all revenues and expenditures that by law or for administrative control, are not accounted for in separate funds. This fund is used to account for the Park District’s general administrative costs, park and facility operations, maintenance, and

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



2018-19 GOALS

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

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.

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

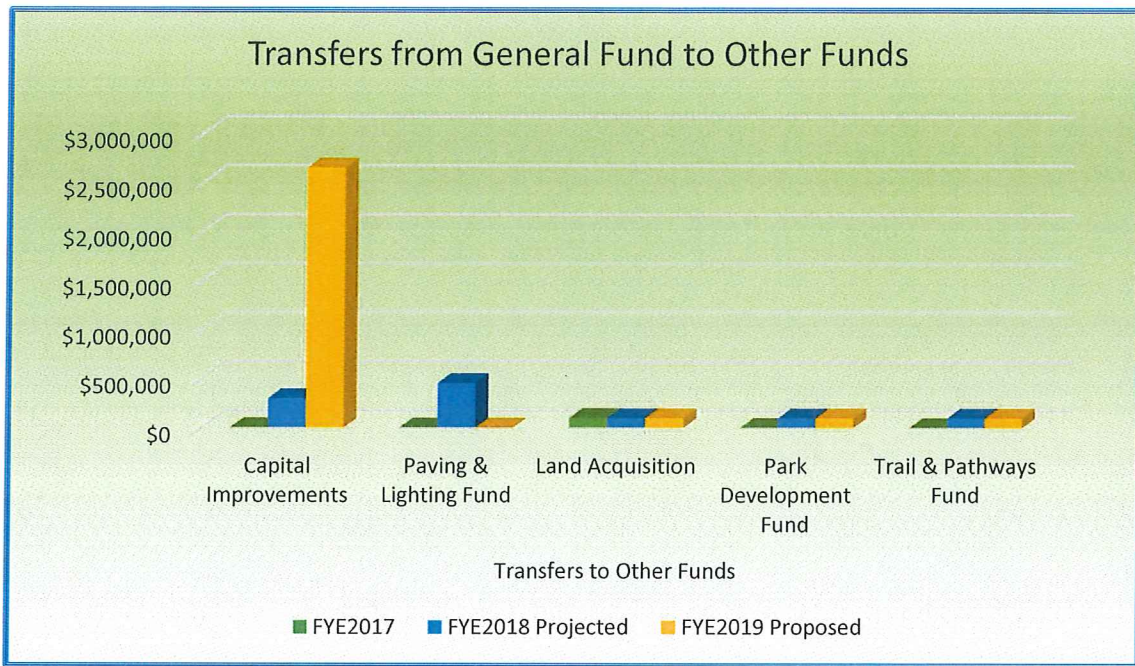
OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.
- Improve internal customer service through staff training.

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

OBJECTIVES:

- Determine the level of service for parks, facilities and amenities to meet all residents’ needs.



Revenues are budgeted at \$6,155,362, an increase from prior year projected of \$334,615 or (5.75%) from last year. Property tax revenues increased 5.72% with remaining revenues holding steady, with exception of charges for services. An increase in revenues is planned for the flower island program, as rates were increased and revenues are based on actual commitments received. Expenditures, including transfers, are budgeted at \$8,439,938, which represents an increase of \$3,165,965 from prior year projected, or 60.02%. This increase is comprised of an additional \$2,891,300 in transfers. The only recurring transfer is \$100,000 for land acquisition as it has been and continues to be a Board priority. Additional transfers for FYE2019 include \$100,000 to Trails and Pathways Fund, \$100,000 to the Park Development Fund, \$2,150,000 to the Martens Center Fund, and \$2,650,000 to the Capital Improvements Fund.

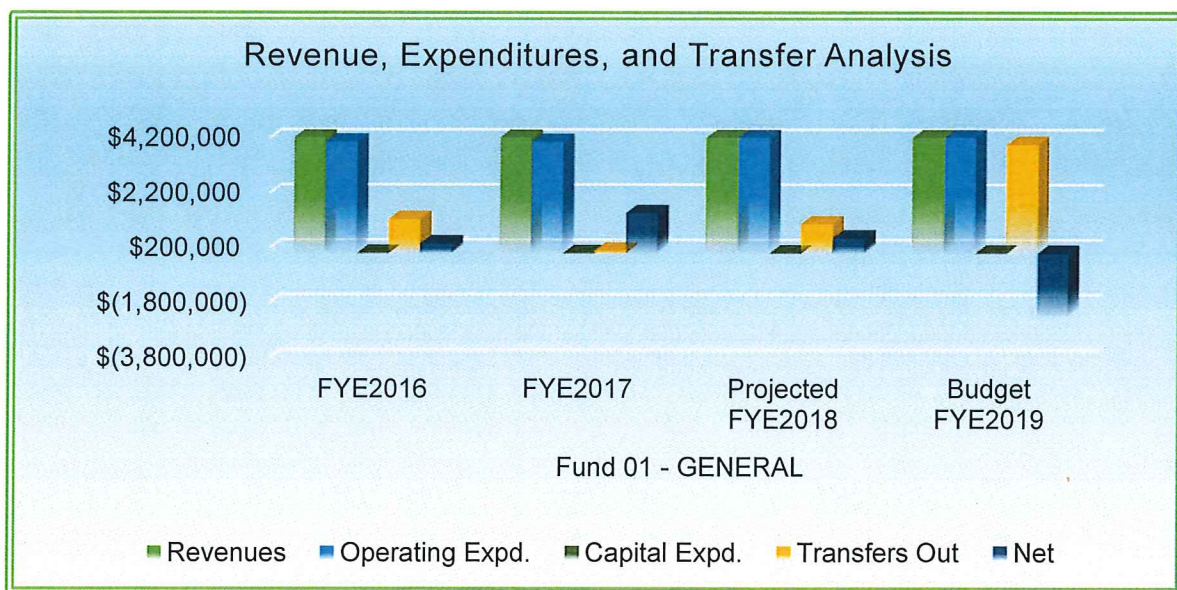


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Champaign Park District Budget Category Totals by Fund

	Fund 01 - GENERAL			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>				
Property Tax Revenue	\$5,338,145	\$5,395,487	\$5,597,600	\$5,917,935
Charge for Service Revenue	126,395	133,792	124,979	136,502
Contributions/Sponsorships	2,750	2,500	1,750	2,500
Interest Income	33,610	49,590	84,500	84,500
Special Receipts	30,557	23,581	11,918	13,925
Transfers from Other Funds	95,594	0	0	0
Total Estimated Revenues	\$5,627,051	\$5,604,950	\$5,820,747	\$6,155,362
<i>Appropriations</i>				
Salaries and Wages	\$2,153,064	\$2,282,708	\$2,440,566	\$2,523,510
Fringe Benefits	363,781	344,788	365,174	377,838
Contractual	749,627	742,375	693,487	812,312
Commodities/Supplies	413,871	384,449	372,224	410,855
Utilities	128,462	131,855	144,259	161,458
Routine/Periodic Maintenance	238,239	150,674	199,833	203,965
Transfers to Other Funds	1,228,600	100,000	1,058,700	3,950,000
Total Appropriations	\$5,275,644	\$4,136,849	\$5,274,243	\$8,439,938
Net of Revenues Over (Under) Appropriations	\$351,407	\$1,468,101	\$546,504	(\$2,284,576)
Beginning Fund Balance	4,090,260	\$4,441,667	\$5,909,768	\$6,456,272
Ending Fund Balance	\$4,441,667	\$5,909,768	\$6,456,272	\$4,171,696

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.

Excluding transfers total expenditures are planned to increase 6.73%. Most notable increases include increase in salaries and wages for Director of Operations positions that was vacant for five months, as well as a part time marketing position that was vacant the majority of FYE2018 that has been recently filled. Similarly fringe benefits increased due to vacancy, as well as an increase in awards to be distributed in FYE2019 for ten employee anniversary awards and one retirement award.

Contractual expenditures increased for architectural engineering, professional fees related to capital project commitments. The balance of \$6,300 for underground storage tank contract executed in FYE2016 for work in shop yard once given the okay to proceed with soil sampling by the Illinois EPA. Marketing attributes to increase as a consultant was hired for 200 hours of service to capture footage for future videos and promotional work surrounding programming.

Commodities increased in park maintenance and landscaping as additional maintenance is needed for increased paths, relocation and expansion of facilities. FYE2019 includes small equipment purchases for updating servers and replacing credit card readers to the newest technology. This will provide improved fund-protection to customers using credit cards as a form of payment and potentially assisting the Park District to reduce fees associated with accepting credit cards as a method of payment.

Utilities are projected to increase as the new splashpad at Hessel Park is opened in May 2018. Anticipate a substantial increase due to this upgrade feature. In contrast, fax lines are being transferred, which will

substantially reduce telecommunication expenditures in FYE2019. Rather than pay on average \$70 per month per facility, average nine facilities, the Park District will pay \$45/month plus surcharges. This helped to offset the other utility increases.



ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 01 - GENERAL					
	2015-16	2016-17	2017-18	2018-19	
ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET BUDGET	
ESTIMATED REVENUES					
PROPERTY TAX REVENUE					
41010	PROPERTY TAXES	\$5,338,145	\$5,395,487	\$5,597,600	\$5,917,935
	PROPERTY TAX REVENUE	5,338,145	5,395,487	5,597,600	5,917,935
CHARGE FOR SERVICE REVENUE					
49115	PROGRAM FEES	126,395	133,792	124,979	136,502
	CHARGE FOR SERVICE REVENUE	126,395	133,792	124,979	136,502
CONTRIBUTIONS/SPONSORSHIPS					
47100	SPONSORSHIPS	2,750	2,500	1,750	2,500
	CONTRIBUTIONS/SPONSORSHIPS	2,750	2,500	1,750	2,500
INTEREST INCOME					
43030	INTEREST	33,610	49,590	84,500	84,500
	INTEREST INCOME	33,610	49,590	84,500	84,500
SPECIAL RECEIPTS					
44100	RENTAL INCOME	1,550	1,995	2,013	1,800
46150	SPECIAL RECEIPTS	29,007	21,586	9,828	12,025
46160	OTHER REIMBURSEMENTS			77	100
	SPECIAL RECEIPTS	30,557	23,581	11,918	13,925
TRANSFERS FROM OTHER FUNDS					
46500	TRANSFER IN	95,594			
	TRANSFERS FROM OTHER FUNDS	95,594			
TOTAL ESTIMATED REVENUES					
		\$5,627,051	\$5,604,950	\$5,820,747	\$6,155,362
APPROPRIATIONS					
SALARIES AND WAGES					
70001	EXECUTIVE DIRECTOR	\$126,535	\$127,000	\$130,603	\$133,900
70101	DEPARTMENT HEAD	334,725	382,774	429,498	455,317
70301	OFFICE STAFF/SUPPORT	240,904	270,122	326,255	336,725
70501	MANAGERS/SUPERVISORS	370,686	339,119	299,710	306,368
70601	OPERATIONS STAFF	695,627	766,666	852,652	872,013
70901	BUILDING SERVICE WORKER	28,385	29,047	30,092	31,116
71001	PROGRAM/FACILITY DIR.	42,041	41,560	46,026	46,308
80303	PT OFFICE STAFF/SUPPORT	61,048	77,633	27,477	30,180
80903	PT BUILDING SERVICE WORKER	239	410	932	1,000
82703	PT SEASONAL STAFF	252,874	248,312	297,248	310,583
82704	PT SEASONAL		65	73	
	SALARIES AND WAGES	2,153,064	2,282,708	2,440,566	2,523,510
FRINGE BENEFITS					
53132	DENTAL INSURANCE	14,162	12,406	13,758	13,276
53133	MEDICAL HEALTH INSURANCE	284,195	273,385	290,495	298,150
53134	LIFE INSURANCE	6,360	6,297	7,130	7,043
53137	EMPLOYEE ASSISTANCE PROGRAM	1,550	1,483	1,533	1,540
83003	ALLOWANCES/REIMBURSEMENTS	57,514	51,217	52,258	57,829

ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 01 - GENERAL				
	2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET BUDGET
FRINGE BENEFITS	363,781	344,788	365,174	377,838
CONTRACTUAL				
54201 POSTAGE AND MAILING	3,619	4,015	3,993	4,330
54202 PRINTING AND DUPLICATING	8,049	11,239	5,772	8,700
54204 STAFF MEETINGS	1,909	2,144	1,221	1,400
54205 LEGAL PUBLICATIONS/NOTICES	13,967	7,636	6,152	7,300
54206 ADVERTISING/PUBLICITY	22,937	23,169	26,147	28,750
54207 STAFF TRAINING	8,111	9,924	7,077	16,670
54208 MEMBERSHIPS, DUES AND FEES	18,274	21,351	18,342	19,005
54209 CONFERENCE AND TRAVEL	23,729	18,404	16,874	24,780
54210 BOARD EXPENSE	11,303	10,699	6,500	10,450
54212 ATTORNEY FEES	125,388	124,074	150,000	130,000
54214 ARCHITECT AND ENGINEERING FEES	67,735	63,067	49,145	38,965
54215 PROFESSIONAL FEES	83,030	79,145	78,080	148,375
54234 LANDFILL FEES	27,212	23,260	29,305	29,300
54236 AUTO ALLOWANCE	289	308	456	500
54240 OFFICE EQUIPMENT REPAIRS	90	150		
54241 VEHICLE REPAIR	19,789	17,975	5,247	7,700
54242 EQUIPMENT REPAIR	5,974	5,135	4,551	5,375
54245 BUILDING REPAIR	7,046	23,167	9,163	12,400
54250 EQUIPMENT RENTAL	10,837	11,001	8,416	8,900
54253 PEST CONTROL	1,107	814	769	910
54254 SERVICE CONTRACTS	40,272	30,738	34,200	48,060
54255 LICENSE AND FEES	16,356	14,567	14,261	18,665
54260 SERVICE CONTRACTS - FACILITIES	6,709	8,831	6,092	7,072
54261 SERVICE CONTRACTS-GROUNDS	30,388	47,097	36,742	40,375
54263 CONTRACTUAL MOWING	126,800	124,866	125,000	131,700
54264 CELL PHONE EXPENSE	5,436	6,514	6,700	7,220
54265 SUBSCRIPTIONS	1,243	1,115	710	840
54270 PERSONNEL COSTS	12,896	23,133	22,600	22,900
54275 HEALTH AND WELLNESS	4,540	3,433	1,802	4,500
54280 OTHER CONTRACTUAL SERVICES	29,854	18,843	13,542	23,840
54281 CONTRACTUAL PERSONNEL		100		
54282 INTERN STIPEND	1,200	1,150	1,500	
54291 PARK AND RECREATION EXCELLENCE	801	3,811	1,945	1,980
59412 PROPERTY/SALES TAX	286	280	503	550
59414 CREDIT CARD FEES	541	1,220	680	800
90000 EXTRAORDINARY LOSS-INVESTMENT	11,910			
CONTRACTUAL	749,627	742,375	693,487	812,312
COMMODITIES/SUPPLIES				
55301 OFFICE SUPPLIES	15,361	10,904	12,244	10,995
55302 ENVELOPES AND STATIONARY	1,895	883	2,271	2,500
55303 DUPLICATING SUPPLIES	2,058	1,728	1,887	2,275
55304 CHECKS AND BANK SUPPLIES	1,507	1,181	1,479	1,495
55305 PHOTOGRAPHIC SUPPLIES	1,047	601	188	575
55307 BOOKS AND MANUSCRIPTS	876	828	112	290
55308 FIRST AID/MEDICAL SUPPLIES	8,240	3,821	3,900	4,500
55309 SAFETY SUPPLIES	3,657	6,086	6,300	7,200
55315 STAFF UNIFORMS	18,907	18,046	16,981	18,030

ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 01 - GENERAL					
		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
				ACTIVITY	BUDGET
55316	PARTICIPANT UNIFORMS	3,239	1,435	883	1,650
55320	BUILDING MAINTENANCE SUPPLIES	24,822	24,803	18,150	19,650
55321	LANDSCAPE SUPPLIES	37,054	25,637	24,309	24,000
55322	CLEANING /JANITORIAL SUPPLIES	5,252	6,744	4,428	5,261
55323	PLAYGROUND MAINTENANCE SUPPLIE	7,698	7,359	5,731	6,500
55324	PRESCRIBED BURN SUPPLIES	1,967	1,317	1,584	800
55325	EQUIPMENT AND TOOLS	20,758	16,689	21,291	23,350
55326	SHOP EQUIPMENT AND SUPPLIES	5,702	8,152	7,560	7,600
55327	VEHICLE/EQUIPMENT REPAIR PARTS	35,804	21,438	29,078	24,850
55328	AMENITY MAINTENANCE SUPPLIES	9,326	6,746	5,300	8,000
55329	OFFICE/ EQUIPMENT VALUE <\$10000	15,998	20,204	23,752	49,500
55330	GAS,FUEL,GREASE AND OIL	44,036	38,800	43,200	45,750
55331	CHEMICALS	25,942	14,184	14,216	16,750
55332	PAINTS	417	361	174	625
55333	PLANT MATERIALS	113,038	131,067	118,008	115,555
55348	FLOWERS AND CARDS	1,097	468	650	550
55349	PLAQUES, AWARDS AND PRIZES	3,683	5,614	1,327	5,704
55350	RECREATION/PROGRAM SUPPLIES	3,660	3,784	3,985	3,250
55352	FISH RESTOCKING		1,910	2,028	2,000
55354	FOOD SUPPLIES	830	3,659	1,208	1,650
COMMODITIES/SUPPLIES		413,871	384,449	372,224	410,855

UTILITIES					
56230	SANITARY FEES AND CHARGES	15,697	7,848	12,439	13,186
56231	GAS AND ELECTRICITY	36,912	40,488	43,160	45,300
56232	WATER	52,750	54,938	59,441	74,780
56233	TELECOMM EXPENSE	23,103	28,581	29,219	28,192
UTILITIES		128,462	131,855	144,259	161,458

ROUTINE/PERIODIC MAINTENANCE					
58001	PERIODIC MAINTENANCE	136,138	85,800	96,795	30,965
58002	ROUTINE MAINTENANCE	102,101	64,874	103,038	173,000
ROUTINE/PERIODIC MAINTENANCE		238,239	150,674	199,833	203,965

TRANSFERS TO OTHER FUNDS					
59409	TRANSFERS TO OTHER FUNDS	1,228,600	100,000	1,058,700	3,950,000
TRANSFERS TO OTHER FUNDS		1,228,600	100,000	1,058,700	3,950,000

TOTAL APPROPRIATIONS		5,275,644	4,136,849	5,274,243	8,439,938

RECREATION FUND

PRINCIPAL RESPONSIBILITIES

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

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

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

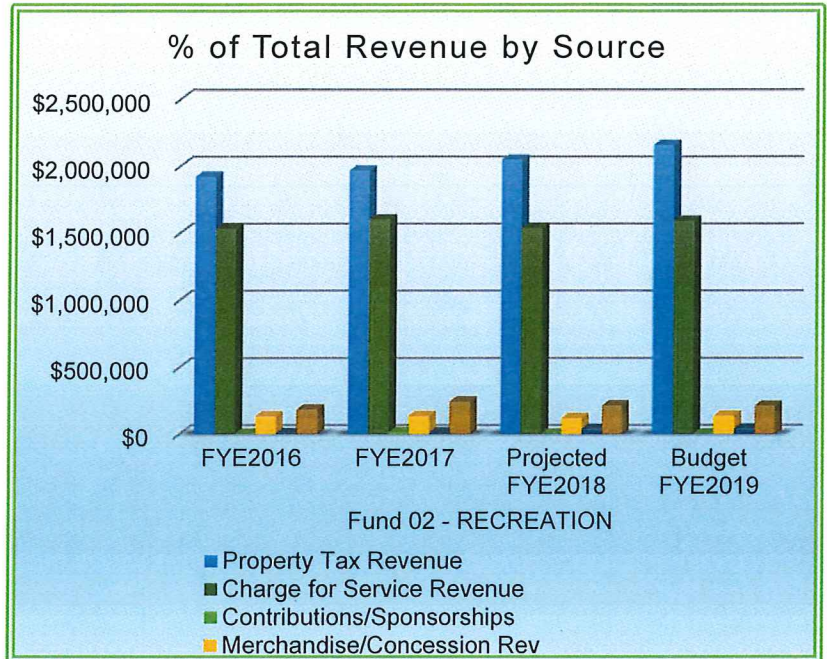
FACILITIES/BALL FIELDS – accounts for programs and activities at the Hays Recreation Center, Douglass Community Center, Douglass Annex, Douglass Library, Leonhard Recreation Center, Kaufmann Lake, Dodds Tennis Center and recreation activities at Springer Cultural Center; and accounts for expenditures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

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

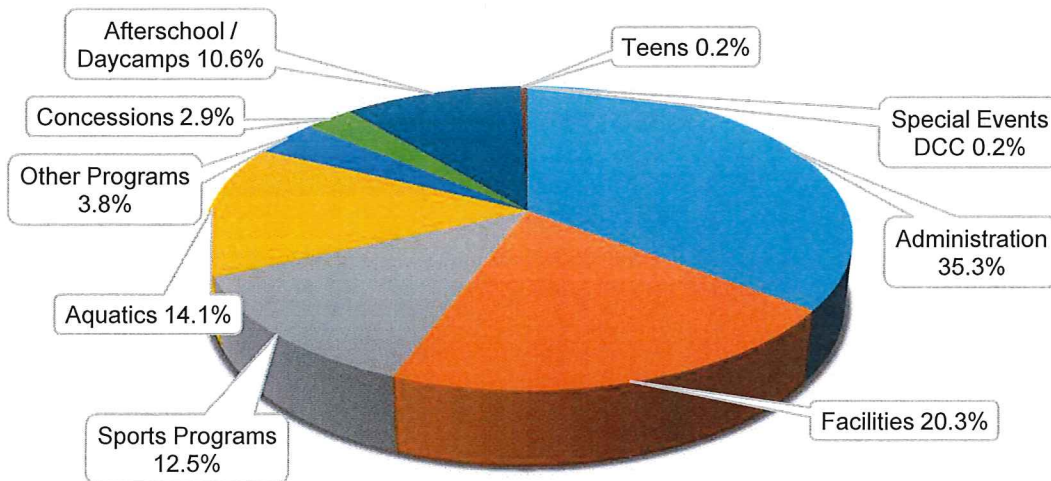
DAY CAMPS AND PRESCHOOL PROGRAMS – accounts for summer day camps and the year-round preschool programs run by the Park District and School Days Out.

CONCESSIONS – This covers the concession operations at Dodds Park (ballfields and soccer complex), Zahnd Park and Sholem Aquatic Center.

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



Recreation Fund Appropriations by Department



PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Operating Expenditures Per Capita	\$36.93	\$35.32	\$36.44	\$37.85

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Create new fun and safe park amenities.
- Provide equal access for all patrons to all parks, facilities and programs.
- Enhance the safety and security in each park and facility so all patrons feel safe.
- Create events & programs that highlight different cultures.
- Promote family volunteering at various events and programs.

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.
- Track new programming and equipment trends.
- Monitor most effective mediums to communicate offerings to the community.
- Field program and event suggestions to maintain viable programs and services to residents.
- Promote scholarship opportunities to participants.

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

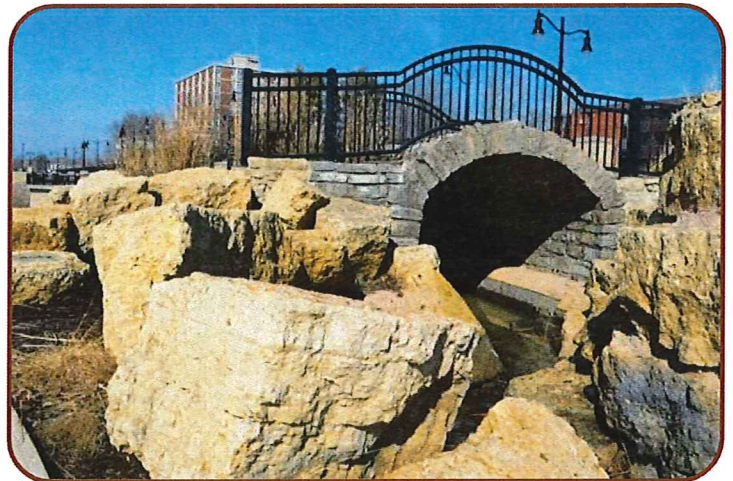
OBJECTIVES:

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Provide intergenerational programming.
- Develop and promote health and wellness programs.

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

OBJECTIVES:

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



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

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

OBJECTIVES:

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

2018-19 GOALS

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

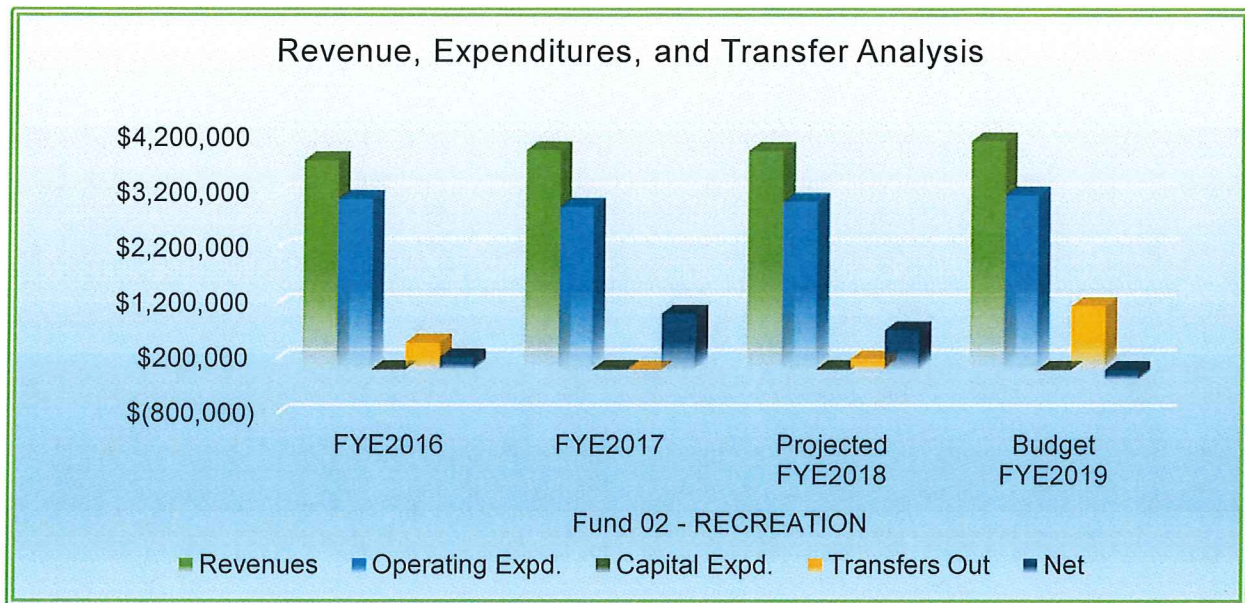
OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Design and implement enhanced physical entrance/lobby and park front entrance to reflect friendly, welcoming, and safe themes.
- Provide equal access for all patrons to all parks, facilities and programs.

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Track new programming and equipment trends.
- Develop and implement a marketing plan to encourage first-time opportunities and a spirit of discovery.
- Improve internal customer service through staff training.
- Develop strategies to give potential users a sample of programs and services.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.



Champaign Park District
Budget Category Totals by Fund

	Fund 02 - RECREATION			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>				
Property Tax Revenue	\$1,920,097	\$1,964,732	\$2,046,458	\$2,155,845
Charge for Service Revenue	1,531,832	1,600,837	1,535,908	1,589,346
Contributions/Sponsorships	2,844	12,976	1,800	1,250
Merchandise/Concession Rev	133,256	134,337	119,156	135,665
Interest Income	7,103	13,043	39,200	40,000
Special Receipts	184,300	243,387	214,034	211,214
Total Estimated Revenues	\$3,779,432	\$3,969,312	\$3,956,556	\$4,133,320
<i>Appropriations</i>				
Salaries and Wages	\$1,797,577	\$1,763,511	\$1,785,017	\$1,825,579
Fringe Benefits	143,557	136,838	146,739	145,691
Contractual	391,506	363,104	359,011	446,027
Commodities/Supplies	316,468	351,132	324,724	340,837
Utilities	297,901	326,993	365,580	360,796
Routine/Periodic Maintenance	133,618	4,710	59,278	38,585
Capital Outlay	0	9,700	12,100	0
Transfers to Other Funds	481,222	0	190,600	1,150,000
Total Appropriations	\$3,561,849	\$2,955,988	\$3,243,049	\$4,307,515
Net of Revenues Over (Under) Appropriations	\$217,583	\$1,013,324	\$713,507	(\$174,195)
Beginning Fund Balance	1,609,820	\$1,827,403	\$2,840,727	\$3,554,234
Ending Fund Balance	\$1,827,403	\$2,840,727	\$3,554,234	\$3,380,039

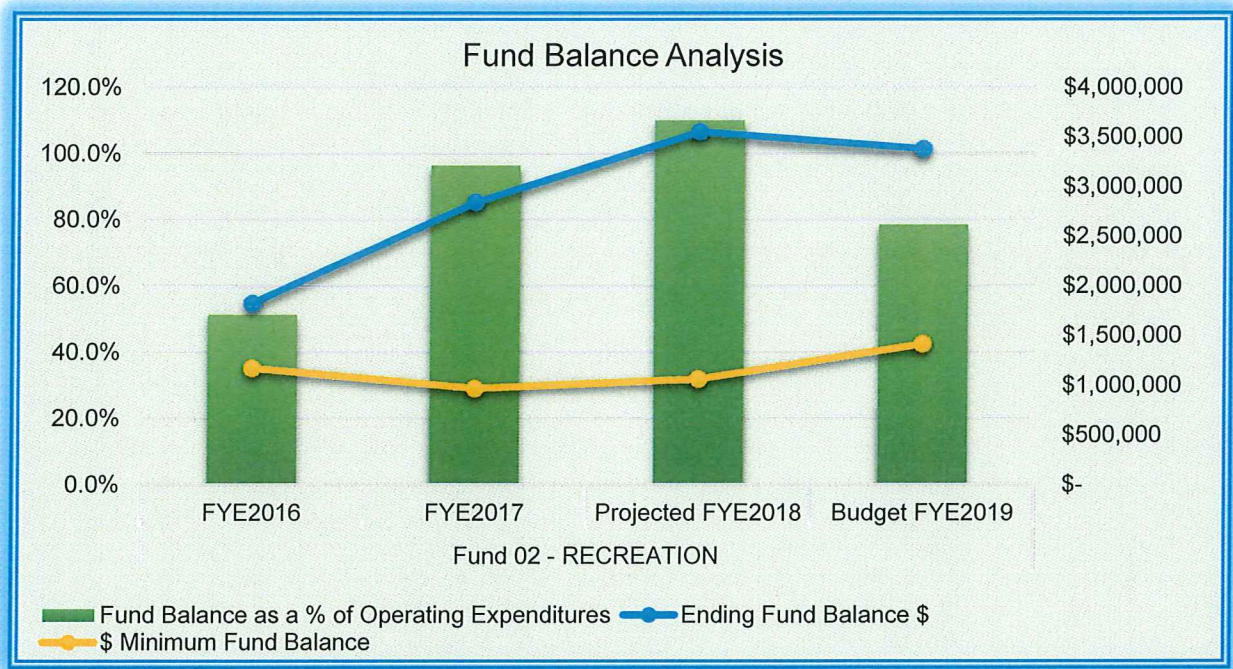


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ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 02 - RECREATION					
		2015-16	2016-17	2017-18	2018-19
		ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET BUDGET
ACCOUNT DESCRIPTION					
ESTIMATED REVENUES					
PROPERTY TAX REVENUE					
41010	PROPERTY TAXES	1,920,097	1,964,732	2,046,458	2,155,845
	PROPERTY TAX REVENUE	1,920,097	1,964,732	2,046,458	2,155,845
CHARGE FOR SERVICE REVENUE					
42100	SEASON TICKET SALES	108,180	110,788	90,583	111,865
42105	DAILY ADMISSION SALES	225,750	254,600	252,142	246,473
48110	BALL MACHINE USAGE	948	868	668	820
48111	RANDOM COURT TIME	92,950	95,683	96,631	96,010
48112	PRIVATE LESSONS	35,917	36,938	33,925	33,315
48115	RACQUET STRINGING	1,163	2,651	1,880	1,905
48120	VENDING MACHINE SALES	1			
49115	PROGRAM FEES	1,028,078	1,040,071	998,707	1,037,974
49116	VENDOR PORTION OF INCOME	(57,943)	(45,024)	(43,482)	(45,790)
49175	SPECIAL EVENTS	5,837	2,220	2,774	2,894
49260	MEMBERSHIP FEES	90,951	102,042	102,080	103,880
	CHARGE FOR SERVICE REVENUE	1,531,832	1,600,837	1,535,908	1,589,346
CONTRIBUTIONS/SPONSORSHIPS					
47100	SPONSORSHIPS	2,844	12,976	1,800	1,250
	CONTRIBUTIONS/SPONSORSHIPS	2,844	12,976	1,800	1,250
MERCHANDISE/CONCESSION REV					
48100	CONCESSION REVENUE	127,609	126,949	112,033	127,775
48105	MERCHANDISE FOR RESALE	5,307	7,388	7,123	6,690
48239	MERCHANDISE FOR RESALE	340			1,200
	MERCHANDISE/CONCESSION REV	133,256	134,337	119,156	135,665
INTEREST INCOME					
43030	INTEREST	7,103	13,043	39,200	40,000
	INTEREST INCOME	7,103	13,043	39,200	40,000
SPECIAL RECEIPTS					
44100	RENTAL INCOME	140,269	162,362	166,281	164,658
46150	SPECIAL RECEIPTS	42,909	34,634	35,355	34,450
46160	OTHER REIMBURSEMENTS	1,122	11,394	12,398	12,106
47200	GRANT PROCEEDS		34,997		
	SPECIAL RECEIPTS	184,300	243,387	214,034	211,214
TOTAL ESTIMATED REVENUES		3,779,432	3,969,312	3,956,556	4,133,320
APPROPRIATIONS					
SALARIES AND WAGES					
70101	DEPARTMENT HEAD	44,304	41,021	42,202	43,286
70301	OFFICE STAFF/SUPPORT	85,902	59,827	120,430	122,321
70501	MANAGERS/SUPERVISORS	168,602	98,802	92,210	148,214
70601	OPERATIONS STAFF	34,253	11,412	35,346	36,013
70901	CUSTODIAL	39,416	40,354	41,483	42,607
71001	PROGRAM/FACILITY DIR.	301,455	347,633	390,957	352,747
80303	PT OFFICE STAFF/SUPPORT	152,832	147,497	106,145	113,930

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ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 02 - RECREATION

		2015-16	2016-17	2017-18	2018-19
		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
ACCOUNT	DESCRIPTION			ACTIVITY	BUDGET
80903	PT BUILDING SERVICE WORKER	29,729	29,104	28,287	29,455
81003	PT PROGRAM DIRECTOR/SUPERVISOR	71,723	76,435	73,999	78,953
81103	PT SPORTS OFFICIAL	62,198	60,896	53,363	29,474
81303	PT ASSISTANT DIRECTOR/SUPERVISOR	98,239	99,061	98,411	98,706
81403	PT INSTRUCTOR	158,751	168,858	144,561	151,599
81503	PT GENERAL STAFF	89,380	111,131	88,374	91,951
81703	PT DAY CAMP STAFF/LIFE GUARD	388,349	394,860	404,316	398,031
81803	PT SITE SUPERVISOR	27,546	35,770	36,776	40,500
81903	PT BUILDING OPENER	2,706	1,524	3,627	3,951
82703	PT SEASONAL STAFF	42,192	39,326	24,530	43,841
SALARIES AND WAGES		1,797,577	1,763,511	1,785,017	1,825,579
FRINGE BENEFITS					
53132	DENTAL INSURANCE	6,041	5,526	5,307	5,304
53133	MEDICAL HEALTH INSURANCE	112,859	111,581	124,000	122,960
53134	LIFE INSURANCE	2,366	2,170	2,259	2,267
53137	EMPLOYEE ASSISTANCE PROGRAM	606	580	566	620
83003	ALLOWANCES/REIMBURSEMENTS	21,685	16,981	14,607	14,540
FRINGE BENEFITS		143,557	136,838	146,739	145,691
CONTRACTUAL					
54201	POSTAGE AND MAILING	19,816	18,487	17,578	18,660
54202	PRINTING AND DUPLICATING	28,624	29,112	28,236	36,909
54204	STAFF MEETINGS	829	349	385	805
54205	LEGAL PUBLICATIONS/NOTICES	373	41	200	350
54206	ADVERTISING/PUBLICITY	3,543	4,866	6,567	8,628
54207	STAFF TRAINING	15,649	15,950	14,000	16,045
54208	MEMBERSHIPS, DUES AND FEES	6,017	5,684	11,149	11,847
54209	CONFERENCE AND TRAVEL	8,054	4,502	5,020	12,350
54215	PROFESSIONAL FEES	7,205		2,315	5,000
54234	LANDFILL FEES	3,116	1,671	1,341	1,540
54236	AUTO ALLOWANCE	486	249	508	600
54241	VEHICLE REPAIR	695	2,318	3,496	3,750
54242	EQUIPMENT REPAIR	9,304	16,059	15,326	12,200
54245	BUILDING REPAIR	63,719	40,368	25,563	29,150
54250	EQUIPMENT RENTAL	11,500	2,579	3,170	4,145
54251	RENTAL FACILITIES	5,224	2,674	3,500	3,960
54253	PEST CONTROL	3,313	3,080	3,265	3,440
54254	SERVICE CONTRACTS	5,036	10,590	9,303	9,188
54255	LICENSE AND FEES	236	150	465	895
54260	SERVICE CONTRACTS-FACILITIES	59,400	56,553	58,131	60,737
54261	SERVICE CONTRACTS-GROUNDS	7,113	9,466	5,000	6,000
54264	CELL PHONE EXPENSE	725	1,393	1,988	2,368
54265	SUBSCRIPTIONS	876	854	1,281	1,280
54271	PETTY CASH		50		
54280	OTHER CONTRACTUAL SERVICES	11,137	9,240	2,730	13,275
54281	CONTRACTUAL PERSONNEL	10,367	15,496	21,418	51,513
54282	INTERN STIPEND	3,700	750	3,700	
54285	CONTRACTUAL ENTERTAINMENT	1,370	540	675	1,200
54299	FIELD/SPECIAL TRIPS	61,329	63,087	62,381	75,207
59412	PROPERTY/SALES TAX	11,238	10,895	9,650	11,665
59414	CREDIT CARD FEES	31,512	36,051	40,670	43,320

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ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 02 - RECREATION

		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY	PROJECTED	ACTIVITY	BUDGET
CONTRACTUAL	391,506	363,104	359,011	446,027	
COMMODITIES/SUPPLIES					
55301 OFFICE SUPPLIES	4,530	5,768	3,504	4,220	
55303 DUPLICATING SUPPLIES	1,671	1,378	1,289	1,650	
55307 BOOKS AND MANUSCRIPTS	1,298	342	711	871	
55308 FIRST AID/MEDICAL SUPPLIES-POOL SPEI	1,927	97	2,547	3,000	
55315 STAFF UNIFORMS	11,358	15,611	10,512	12,095	
55316 PARTICIPANT UNIFORMS	21,775	29,284	19,437	16,084	
55320 BUILDING MAINTENANCE SUPPLIES	38,907	46,594	31,489	37,475	
55321 LANDSCAPE SUPPLIES	16,824	11,101	11,000	10,800	
55322 CLEANING /JANITORIAL SUPPLIES	13,179	11,428	12,470	14,187	
55325 EQUIPMENT AND TOOLS	2,858	2,500	3,704	3,800	
55327 VEHICLE/EQUIPMENT REPAIR PARTS	4,087	3,267	5,126	5,200	
55329 OFFICE/ EQUIPMENT VALUE <\$10000		6,888	24,079	10,000	
55330 GAS,FUEL,GREASE AND OIL	7,014	8,900	8,444	8,500	
55331 CHEMICALS	38,361	41,590	41,800	43,000	
55332 PAINTS	205	10,130	8,609	8,600	
55333 PLANT MATERIALS	511	1,875	2,100	2,060	
55348 FLOWERS AND GIFTS	53	22		135	
55349 PLAQUES, AWARDS AND PRIZES	14,694	13,491	11,782	13,764	
55350 RECREATION/PROGRAM SUPPLIES	56,452	60,728	47,435	61,153	
55354 FOOD SUPPLIES	20,598	19,920	18,707	20,648	
55360 MERCHANDISE FOR RESALE	60,166	60,218	59,979	63,595	
COMMODITIES/SUPPLIES	316,468	351,132	324,724	340,837	
UTILITIES					
56230 SANITARY FEES AND CHARGES	5,456	10,515	7,981	8,870	
56231 GAS AND ELECTRICITY	198,168	220,181	227,919	237,559	
56232 WATER	63,125	70,704	103,783	91,711	
56233 TELECOMM EXPENSE	31,152	25,593	25,897	22,656	
UTILITIES	297,901	326,993	365,580	360,796	
ROUTINE/PERIODIC MAINTENANCE					
58001 PERIODIC MAINTENANCE	124,496		51,590	23,585	
58002 ROUTINE MAINTENANCE	9,122	4,710	7,688	15,000	
ROUTINE/PERIODIC MAINTENANCE	133,618	4,710	59,278	38,585	
CAPITAL OUTLAY					
61504 PARK CONSTRUCTION/IMPROVEMENTS		9,700	12,100		
CAPITAL OUTLAY		9,700	12,100		
TRANSFERS TO OTHER FUNDS					
59409 TRANSFERS TO OTHER FUNDS	481,222		190,600	1,150,000	
TRANSFERS TO OTHER FUNDS	481,222		190,600	1,150,000	
TOTAL APPROPRIATIONS	3,561,849	2,955,988	3,243,049	4,307,515	
NET OF REVENUES/APPROPRIATIONS - FUND 02	217,583	1,013,324	713,507	(174,195)	

MUSEUM FUND

PRINCIPAL RESPONSIBILITIES

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

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

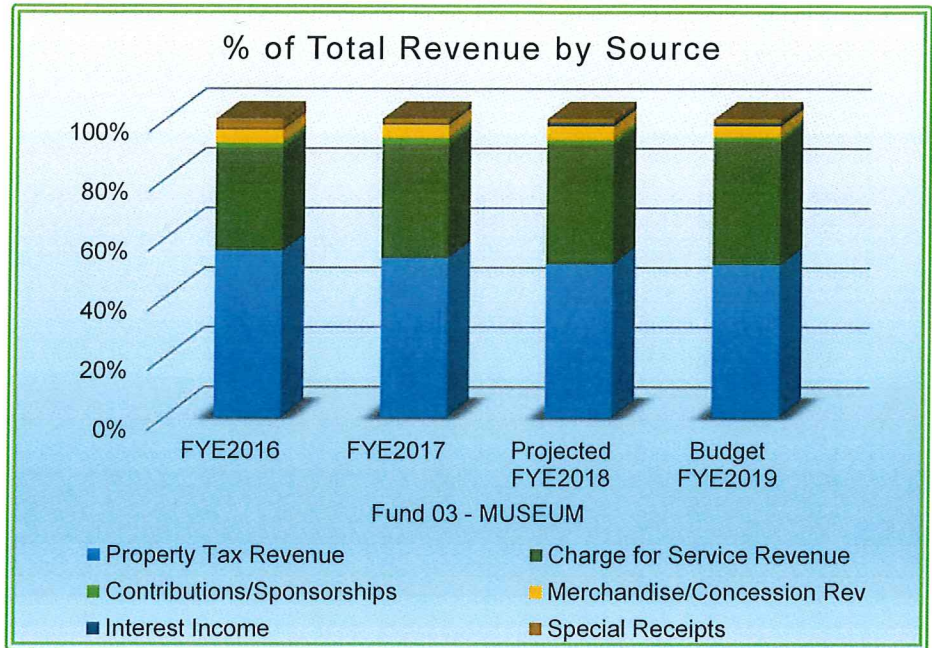
ADMINISTRATION – This was established to account for the administrative costs of the fund.

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

FACILITIES – Covers the programs and activities at the Springer Cultural Center and Prairie Farm.

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

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



2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Provide equal access for all patrons to all parks, facilities and programs. *Status – The Virginia Theatre was updated in 2013 to comply with current ADA standards during its Phase III renovation. In 2015 a subsequent project upgraded the theatre’s hearing assistance system with the purchase of new, state-of-the-art infrared hearing assistance devices for patrons with hearing challenges or disabilities.*
- Enhance the safety and security in each park and facility so all patrons feel safe. *Status – The Virginia Theatre has improved safety at its live events with the addition of City of Champaign Police to the security team. A security meeting precedes each event, where the written Safety Plan is reviewed and any special challenges of the event are addressed.*
- Promote family volunteering at various events and programs. *Status – Virginia Theatre staff now work with rental partners to recruit and train families in volunteering at their events. Youth and parents both will support the engagement by acting as ushers and in other roles.*

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience. *Status – Theatre staff are trained to ask patrons if this is their first encounter with the Virginia and to work to welcome such patrons, at the Box Office, at shows, and during tours.*
- Monitor most effective mediums to communicate offerings to the community. *Status – Virginia staff work closely with CPD Marketing to stay abreast of trends in both local marketing and online and social media.*

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

OBJECTIVES:

- Provide parks, amenities and facilities that serve all ages. *Status – As a venue that hosts a wide range of children’s programming, family programming, and adult fare, the Virginia Theatre is used with regularity year-round by young children, teens, adults and seniors.*
- Provide intergenerational programming. *Status – With programs like Jack Hanna, Rudolph the Red-Nosed Reindeer, and at countless classic family-friendly films, the Virginia hosts a variety of programs with cross-generational appeal.*

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

OBJECTIVES:

- Continue to monitor programs and services to better define core programs and services. *Status – Since FY14, the Virginia has offered a planned performing arts season that allows CPD to better plan its offerings at the theatre and provide the greatest range of events of interest to the largest number of residents.*
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations. *Status – Advertising is now sold in the Virginia brochure via CPD Marketing, significantly offsetting the cost of producing this important marketing asset.*
- Offer affordable programs, parks, and services. *Status – Low-cost films and family programming now make up a minimum of twelve weeks of the Virginia calendar.*

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

OBJECTIVES:

- Evaluate current community partnerships and develop new partnerships. *Status – WILL, WCIA, and News-Gazette all act as partners to the theatre, sponsoring advertising year-round. The Virginia now also engages many renters in partnership on events, which have included shows like Dwight Yoakam and Weird Al, among many others.*
- Increase face-to-face connections with members of the community. *Status – The theatre director now meets regularly with a wide range of community members to hear their concerns and ideas for the theatre and its programs.*

- Develop new community and program partners by evaluating the community needs assessment results. *Status – Champaign Unit 4 Schools now partner with CPD to present a joint production at the Virginia featuring the theatre programs at Centennial and Central high schools.*
- Develop open-street programs and other downtown events to bring community members together. *Status – At Ice Cream and Independence, the Virginia hosts a street party/ice cream social before moving inside for a live simulcast concert.*
- Increase financial and in-kind support of outside groups and agencies to provide programs and events. *Status – Area media now offer over \$20,000.00 of in-kind marketing support during the course of a given performing arts season at the Virginia.*

2018-19 GOALS

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

OBJECTIVES:

- Develop customer service standards and training.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.
- Promote family volunteering at various events and programs.

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

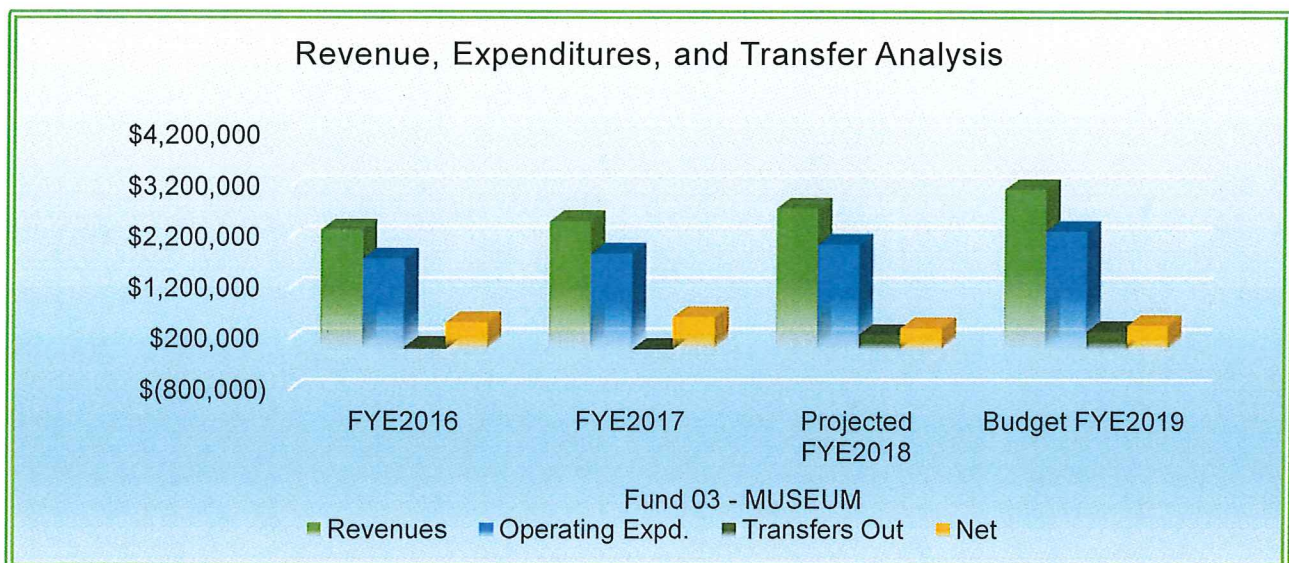
OBJECTIVES:

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

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

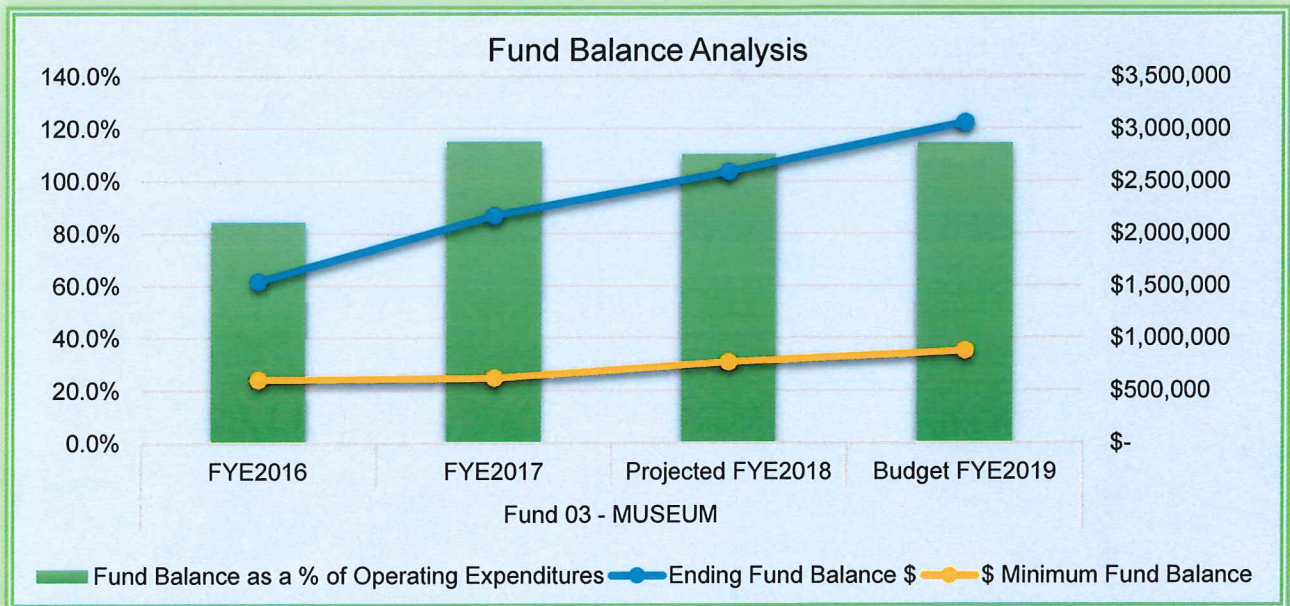
OBJECTIVES:

- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.



Champaign Park District
Budget Category Totals by Fund

Fund 03 - MUSEUM				
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$1,311,817	\$1,343,656	\$1,423,331	\$1,602,700
Charge for Service Revenue	809,905	958,949	1,108,334	1,303,837
Contributions/Sponsorships	41,621	53,162	43,401	44,450
Merchandise/Concession Rev	103,147	112,991	126,288	118,600
Interest Income	4,501	10,653	31,244	31,360
Special Receipts	81,756	38,826	34,766	39,080
Total Estimated Revenues	\$2,352,747	\$2,518,237	\$2,767,364	\$3,140,027
Appropriations				
Salaries and Wages	\$765,515	\$851,134	\$942,456	\$992,420
Fringe Benefits	86,099	88,181	103,613	104,784
Contractual	680,816	690,066	741,319	899,337
Commodities/Supplies	147,668	141,307	144,341	156,129
Utilities	108,025	117,469	131,543	139,677
Routine/Periodic Maintenance	0	0	0	28,150
Transfers to Other Funds	40,372	0	285,900	350,000
Total Appropriations	\$1,828,495	\$1,888,157	\$2,349,172	\$2,670,497
Net of Revenues Over (Under) Appropriations	\$524,252	\$630,080	\$418,192	\$469,530
Beginning Fund Balance	1,018,491	\$1,542,743	\$2,172,823	\$2,591,015
Ending Fund Balance	\$1,542,743	\$2,172,823	\$2,591,015	\$3,060,545



ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 03 - MUSEUM					
		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY PROJECTED		BUDGET
			ACTIVITY		
ESTIMATED REVENUES					
PROPERTY TAX REVENUE					
41010	PROPERTY TAXES	1,311,817	1,343,656	1,423,331	1,602,700
PROPERTY TAX REVENUE		1,311,817	1,343,656	1,423,331	1,602,700
CHARGE FOR SERVICE REVENUE					
42100	SEASON TICKET SALES	4,608			
47111	RESTORATION FEE	16			
49100	ADMINISTRATIVE FEES	7,525			
49115	PROGRAM FEES	1,549,138	1,523,757	2,037,817	1,981,537
49116	VENDOR PORTION OF INCOME	(751,872)	(564,808)	(935,508)	(683,800)
49175	SPECIAL EVENTS	490		6,025	6,100
CHARGE FOR SERVICE REVENUE		809,905	958,949	1,108,334	1,303,837
CONTRIBUTIONS/SPONSORSHIPS					
47100	SPONSORSHIPS	41,621	46,537	41,198	42,150
47258	DONATIONS		6,625	2,203	2,300
CONTRIBUTIONS/SPONSORSHIPS		41,621	53,162	43,401	44,450
MERCHANDISE/CONCESSION REV					
48100	CONCESSION REVENUE	91,250	103,192	111,900	105,000
48239	MERCHANDISE FOR RESALE	11,672	9,599	13,916	13,200
48257	MERCHANDISE FOR RESALE	225	200	472	400
MERCHANDISE/CONCESSION REV		103,147	112,991	126,288	118,600
INTEREST INCOME					
43030	INTEREST	4,501	10,653	31,244	31,360
INTEREST INCOME		4,501	10,653	31,244	31,360
SPECIAL RECEIPTS					
44100	RENTAL INCOME	50,685	26,033	16,911	17,450
46150	SPECIAL RECEIPTS	12,878	12,793	11,605	15,380
46160	OTHER REIMBURSEMENTS	18,193			
47200	GRANT PROCEEDS			6,250	6,250
SPECIAL RECEIPTS		81,756	38,826	34,766	39,080
TOTAL ESTIMATED REVENUES		2,352,747	2,518,237	2,767,364	3,140,027
APPROPRIATIONS					
SALARIES AND WAGES					
70101	DEPARTMENT HEAD	70,195	102,338	106,174	106,994
70301	OFFICE STAFF/SUPPORT	51,786	53,617	84,162	87,937
70501	MANAGERS/SUPERVISORS	65,904	99,638	140,861	141,931
70901	BUILDING SERVICE WORKER	34,751	35,509	36,722	37,488
70902	CUSTODIAL OT	48			
71001	PROGRAM/FACILITY DIR.	136,733	112,230	141,068	147,652

ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 03 - MUSEUM					
		2015-16	2016-17	2017-18	2018-19
ACCOUNT	DESCRIPTION	ACTIVITY	ACTIVITY PROJECTED		BUDGET
			ACTIVITY		
71401	INSTRUCTOR		451	26,739	27,514
80303	PT OFFICE STAFF/SUPPORT	86,248	87,002	71,537	73,117
80903	PT BUILDING SERVICE WORKER	10,894	10,929	8,020	15,000
81003	PT PROGRAM DIRECTOR/SUPERVIS	28,370	32,559	11,203	11,970
81303	PT ASSISTANT DIRECTOR/SUPERVI	17,712	21,789	22,860	25,832
81403	PT INSTRUCTOR	75,683	74,818	57,061	66,731
81503	PT GENERAL STAFF	50,557	51,894	55,410	53,533
81703	PT DAY CAMP STAFF/LIFE GUARD	46,081	57,016	66,506	65,468
82503	PT VT HOUSE STAFF	22,122	32,775	28,483	45,253
82504	PT VT HOUSE STAFF OT	315	2,928	1,366	2,500
82603	PT VT RENTAL STAFF	50,700	63,278	70,679	70,000
82604	PT VT RENTAL STAFF OT	17,416	12,363	13,605	13,500
	SALARIES AND WAGES	765,515	851,134	942,456	992,420
FRINGE BENEFITS					
53132	DENTAL INSURANCE	2,484	3,207	3,297	3,185
53133	MEDICAL HEALTH INSURANCE	65,569	73,610	90,799	85,853
53134	LIFE INSURANCE	1,145	1,356	1,712	1,636
53137	EMPLOYEE ASSISTANCE PROGRAM	278	322	331	350
83003	ALLOWANCES/REIMBURSEMENTS	16,623	9,686	7,474	13,760
	FRINGE BENEFITS	86,099	88,181	103,613	104,784
CONTRACTUAL					
54201	POSTAGE AND MAILING	15,833	15,014	19,945	18,950
54202	PRINTING AND DUPLICATING	39,961	36,847	37,729	45,793
54204	STAFF MEETING	290	217	189	695
54205	LEGAL PUBLICATIONS/NOTICES		47	105	250
54206	ADVERTISING/PUBLICITY	25,743	34,520	46,942	51,035
54207	STAFF TRAINING	944	2,042	1,390	1,650
54208	MEMBERSHIPS, DUES AND FEES	2,944	963	845	1,115
54209	CONFERENCE AND TRAVEL	14,672	3,919	2,200	7,000
54215	PROFESSIONAL FEES	600	1,110	1,810	2,000
54220	INSURANCE EXPENSE	957	916	940	1,000
54234	LANDFILL FEES	7,697	4,862	3,938	5,950
54236	AUTO ALLOWANCE	416	147		
54240	OFFICE EQUIPMENT REPAIRS				100
54241	VEHICLE REPAIR				250
54242	EQUIPMENT REPAIR	5,675	4,246	7,903	7,650
54245	BUILDING REPAIR	30,488	12,619	12,805	14,500
54250	EQUIPMENT RENTAL	122,076	104,673	90,384	107,885
54251	RENTAL FACILITIES	37,871	32,909	30,891	30,119
54253	PEST CONTROL	1,409	1,405	1,405	1,435
54254	SERVICE CONTRACTS	2,954	9,353	3,579	3,935
54255	LICENSE AND FEES	7,155	7,458	6,970	7,785
54260	SERVICE CONTRACTS-FACILITIES	10,935	34,060	50,073	52,427
54264	CELL PHONE EXPENSE	142	179	34	115
54265	SUBSCRIPTIONS	60		60	120

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ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 03 - MUSEUM					
		2015-16	2016-17	2017-18	2018-19
ACCOUNT	DESCRIPTION	ACTIVITY	ACTIVITY PROJECTED		BUDGET
					ACTIVITY
54271	PETTY CASH	25		244	
54280	OTHER CONTRACTUAL SERVICES	63,988	49,376	72,893	63,140
54281	CONTRACTUAL PERSONNEL	65,681	54,451	45,319	49,158
54282	INTERN STIPEND	2,820	600	2,400	
54285	CONTRACTUAL ENTERTAINMENT	171,579	223,663	218,552	342,920
54292	SCHOLARSHIPS			3,900	
54299	FIELD/SPECIAL TRIPS	4,644	5,004	4,754	5,770
59412	PROPERTY/SALES TAX	6,970	8,520	9,070	9,000
59414	CREDIT CARD FEES	36,287	40,946	64,050	67,590
	CONTRACTUAL	680,816	690,066	741,319	899,337
COMMODITIES/SUPPLIES					
55301	OFFICE SUPPLIES	2,603	2,155	2,441	2,480
55302	ENVELOPES AND STATIONARY		309	12	100
55303	DUPLICATING SUPPLIES	1,085	894	998	1,025
55305	PHOTOGRAPHIC SUPPLIES	11	66	35	50
55307	BOOKS AND MANUSCRIPTS	892	482	211	300
55308	FIRST AID/MEDICAL SUPPLIES	909	1,096	1,205	1,200
55315	STAFF UNIFORMS	1,126	919	922	990
55316	PARTICIPANT UNIFORMS	2,471	3,168	2,730	3,190
55320	BUILDING MAINTENANCE SUPPLIES	15,708	21,603	24,290	17,500
55321	LANDSCAPE SUPPLIES	336	50	360	300
55322	CLEANING /JANITORIAL SUPPLIES	8,277	7,541	8,728	8,300
55327	VEHICLE/EQUIPMENT REPAIR PART	1,721	1,534	173	3,000
55329	OFFICE/ EQUIPMENT VALUE <\$10000				3,520
55330	GAS,FUEL,GREASE AND OIL	786	1,203	1,000	950
55348	FLOWERS AND CARDS	26		10	20
55349	PLAQUES, AWARDS AND PRIZES	2,092	2,724	2,999	3,525
55350	PROGRAM/RECREATION SUPPLIES	48,813	32,319	31,951	39,369
55351	ANIMAL SUPPLIES	2,903	2,102	1,200	2,100
55354	FOOD SUPPLIES	11,600	15,568	20,482	21,760
55355	ANIMAL FEED	8,666	7,596	6,400	7,500
55360	MERCHANDISE FOR RESALE	37,643	39,978	38,194	38,950
	COMMODITIES/SUPPLIES	147,668	141,307	144,341	156,129
UTILITIES					
56230	SANITARY FEES	2,572	2,354	2,315	2,750
56231	GAS AND ELECTRICITY	79,293	86,191	96,731	102,325
56232	WATER	12,877	15,878	18,947	20,898
56233	TELECOMM EXPENSE	13,283	13,046	13,550	13,704
	UTILITIES	108,025	117,469	131,543	139,677
ROUTINE/PERIODIC MAINTENANCE					
58001	PERIODIC MAINTENANCE				28,150
	ROUTINE/PERIODIC MAINTENANCE				28,150
TRANSFERS TO OTHER FUNDS					

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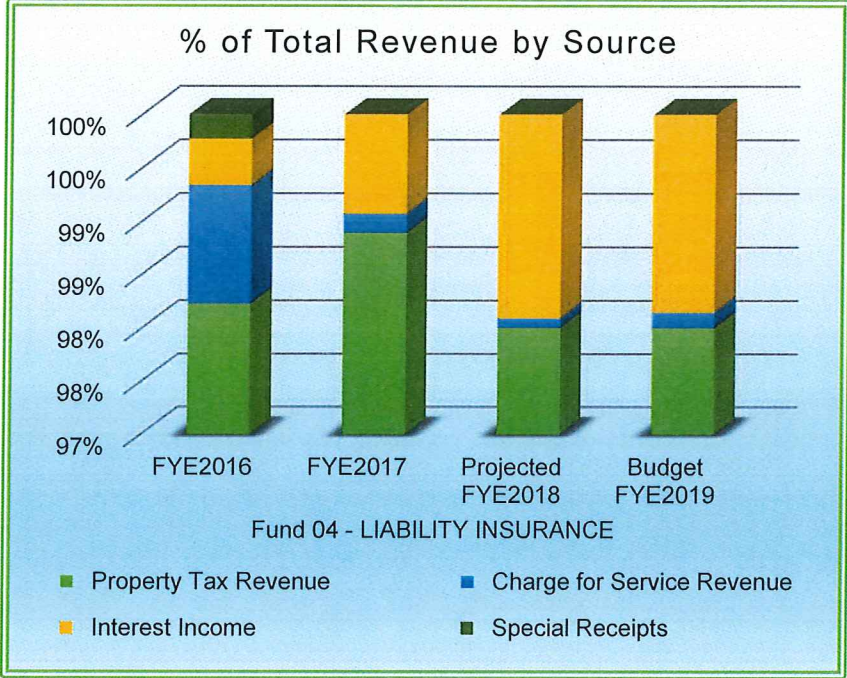
ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 03 - MUSEUM				
	2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY PROJECTED	ACTIVITY	BUDGET
59409 TRANSFERS TO OTHER FUNDS	40,372		285,900	350,000
TRANSFERS TO OTHER FUNDS	40,372		285,900	350,000
TOTAL APPROPRIATIONS	1,828,495	1,888,157	2,349,172	2,670,497
NET OF REVENUES/APPROPRIATIONS - FUND 03	\$524,252	\$630,080	\$418,192	\$469,530

LIABILITY INSURANCE FUND

PRINCIPAL RESPONSIBILITIES

LIABILITY INSURANCE FUND – Real estate taxes are levied in this fund to pay for and administer the Park District’s required insurance coverage. The insurance coverage includes public officials’ liability, general liability, property, workers’ compensation, unemployment insurance, employment practices, pollution and other coverage. Taxes are also levied in this fund to pay for and administer the Park District’s risk management program. The Park District employs a full-time Risk Manager to administer and train staff on the Park District’s safety and risk policies and procedures. The Risk 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.



The Risk Manager’s salary and the related safety expenses are charged to this fund. The Park District is a member of the Park District Risk Management Agency (PDRMA), a self-insurance pool for park districts and municipalities in Illinois. Currently, there are more than 145 districts and municipalities participating in the pool.

EMPLOYEES FUNDED BY LIABILITY INSURANCE FUND – POSITIONS AND NUMBERS (FT1 and FT2)

Positions	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
RISK MANAGER	1.0	1.0	1.0	1.0
Total FTE's	1.0	1.0	1.0	1.0

Figure 1 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

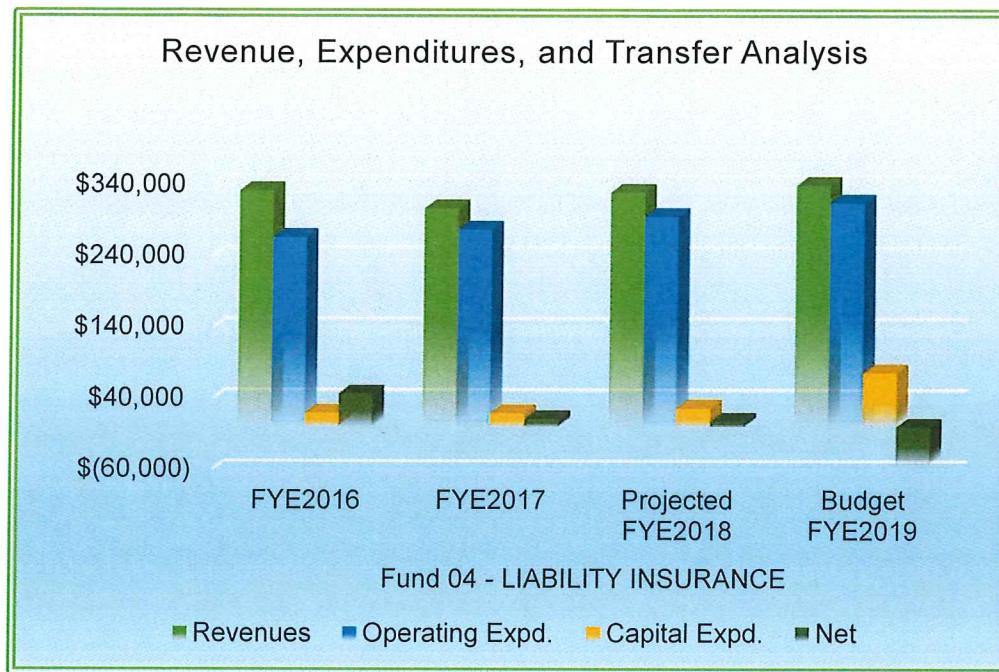
- Enhance the safety and security in each park and facility so all patrons feel safe. Status – Continue to install security cameras in various parks and facilities

2018-19 GOALS

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

OBJECTIVES:

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

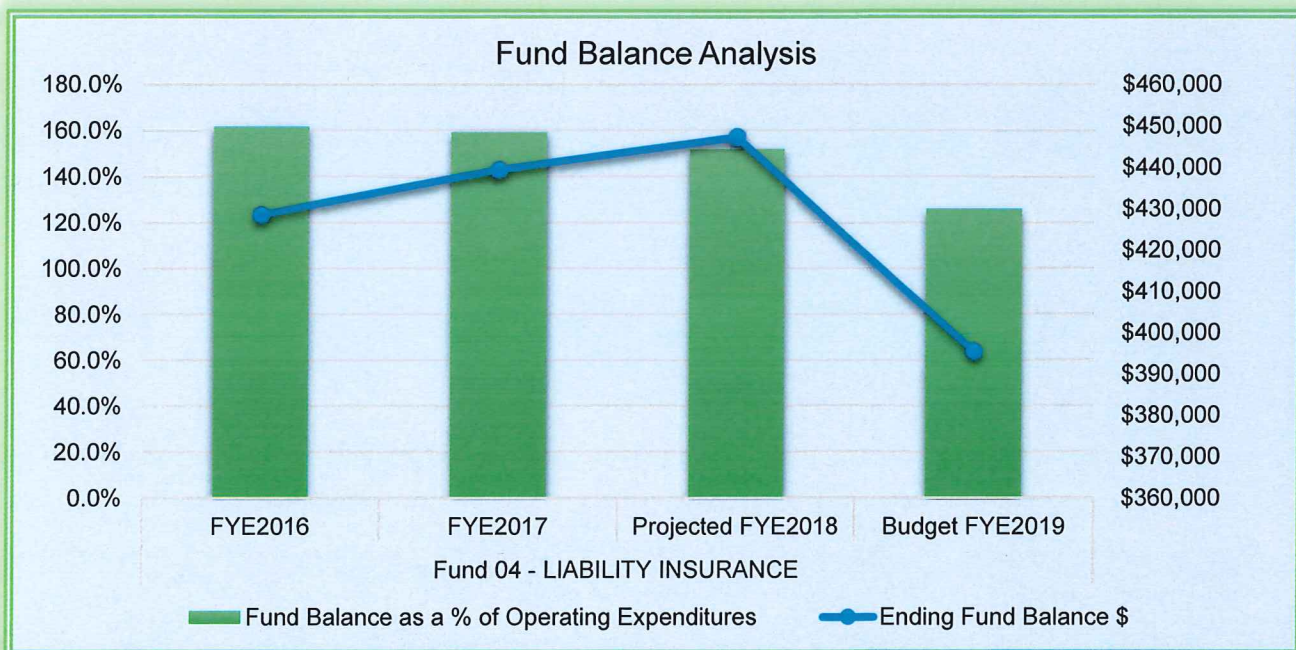


PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Operating Expenditures Per Capita	\$3.18	\$3.59	\$3.42	\$3.62
Completion of Online PDRMA Trainings by full-time staff	N/A	100%	100%	100%
Accident/Incident Claims Submitted	5	7	8	≤10
Park District Risk Management Agency Accreditation Level A	A+	A+	A+	A+

Champaign Park District
Budget Category Totals by Fund

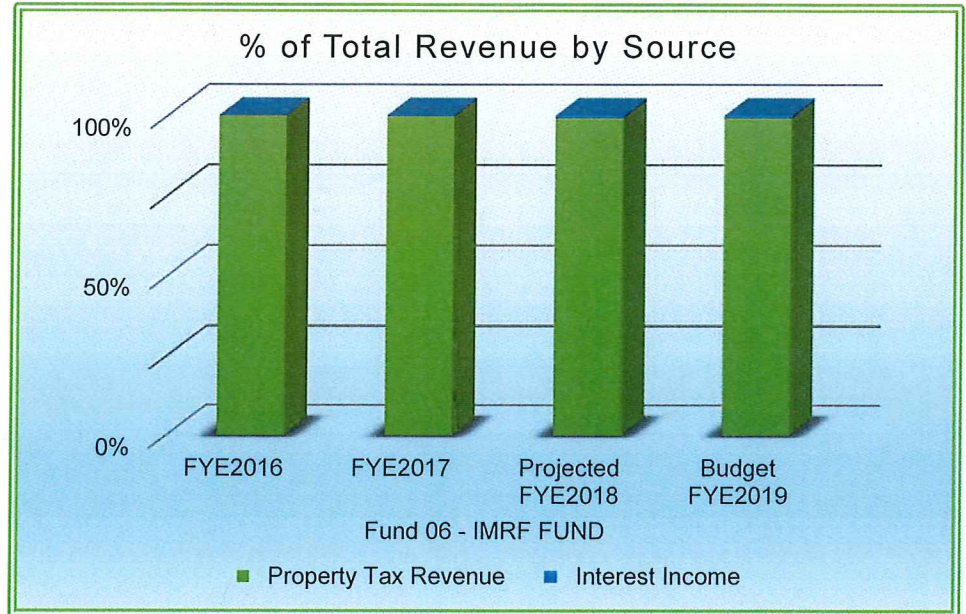
Fund 04 - LIABILITY INSURANCE				
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$324,641	\$302,442	\$321,726	\$331,532
Charge for Service Revenue	3,660	555	300	500
Interest Income	1,438	2,834	6,240	6,240
Special Receipts	750	0	0	0
Total Estimated Revenues	\$330,489	\$305,831	\$328,266	\$338,272
Appropriations				
Salaries and Wages	\$41,580	\$44,185	\$47,159	\$48,371
Fringe Benefits	8,725	8,877	9,199	8,993
Contractual	13,154	1,553	4,044	9,879
Commodities/Supplies	12,095	5,413	3,321	17,934
Insurance	189,771	216,189	230,809	228,835
Capital Outlay	19,115	18,683	26,000	76,000
Total Appropriations	284,440	294,900	320,532	390,012
Net of Revenues Over (Under)				
Appropriations	46,049	10,931	7,734	(51,740)
Beginning Fund Balance	382,495	428,544	439,475	447,209
Ending Fund Balance	\$428,544	\$439,475	\$447,209	\$395,469



IMRF

PRINCIPAL RESPONSIBILITIES

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – accounts for the expenditures related to the Park District's portion of the pension contribution paid for eligible Park District employees. To be eligible to participate in the plan, an employee must work 1,000 hours during the year in one position. As set by statute, eligible Regular Plan members are required to contribute 4.50 percent of their annual covered salary. The employer annual required contribution rate for calendar year 2018 is 7.86 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.

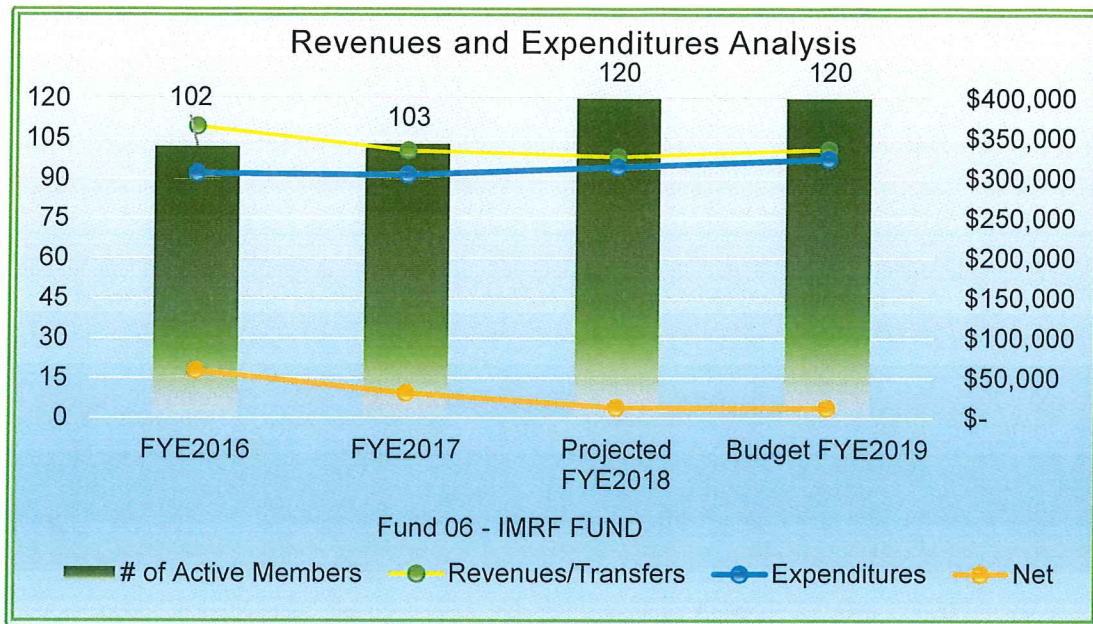


2017-18 ACCOMPLISHMENTS

- Filed monthly wage reporting in a timely manner as required.
- IMRF employer contribution rate decreased from 7.86% to a preliminary rate of 5.73% effective January 1, 2018 as a result of being overfunded on a market basis. This rate is subject to change prior to effective date.

2018-19 GOALS

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



IMRF Employer Rates by Calendar Year

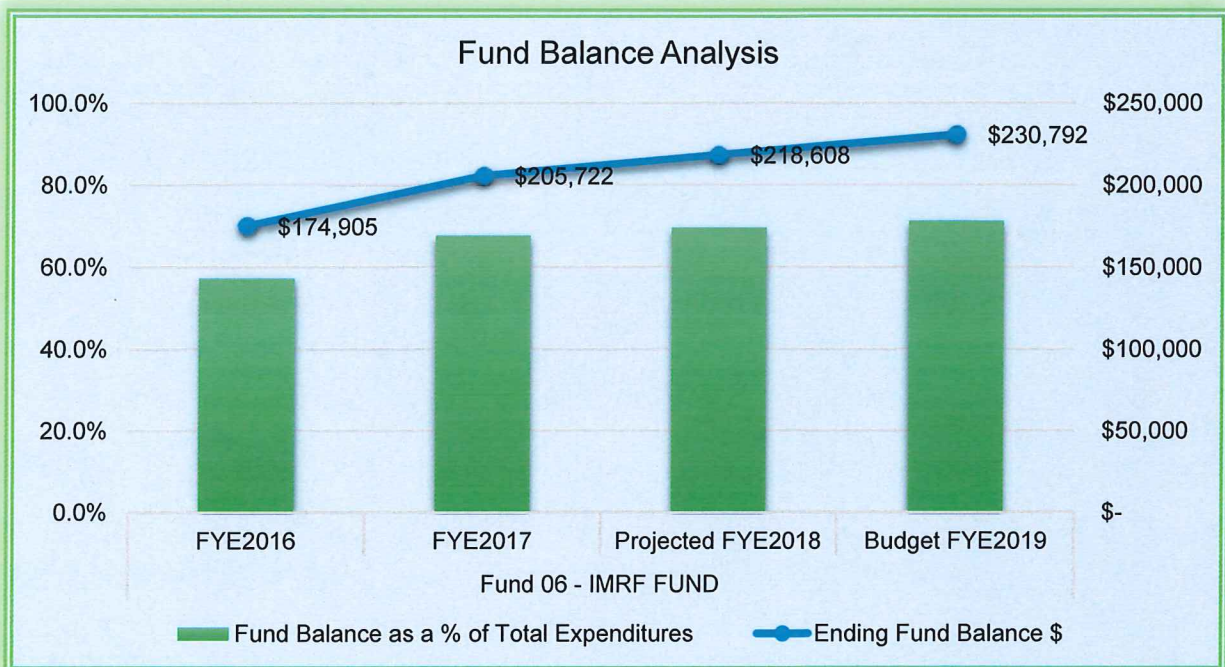
Calendar Year	ER Rate	% Change from Prior Year
2010	9.30%	
2011	10.23%	10.0%
2012	10.30%	0.7%
2013	11.12%	8.0%
2014	10.56%	-5.0%
2015	9.62%	-8.9%
2016	8.83%	-8.2%
2017	8.22%	-6.9%
2018	7.86%	-4.4%

The Park District has a number of eligible employees nearing retirement age, therefore the Park District may see an increase in annual IMRF expenditures from the Tier 1 employees as the advanced payment may be a factor as it has been in prior years. The advanced payment is based on a salary increase greater than the CPI or 5%, whichever is greater over the last 48 month period. With the Tier 1 employees, the vacation payout often triggers this payment due to the increase in their final check, however it is best to not spread out the vacation payout over a period of time as that would negatively spike the employee’s earnings and thus an increase to the advanced payment above and beyond the normal cost. No occurrences of this in FYE2018. IMRF updated the treatment of the final vacation payout for Tier 1 employees and no longer consider this as part of the advance payment calculation.

The Park District has a number of employees who are eligible to retire in FYE2019, with one employee retiring in June 2018. This would impact the funding adjustment as well as various factors such as life expectancy, which plan the employee is in and, how long they contributed. It is important to note that the IMRF’s actuarial calculation does take this into consideration when determining the IMRF contribution rate, therefore the Park District should only see minor adjustments. This normally is a factor due to accumulation of vacation time that is paid out on the final check, which is included in the IMRF benefit calculation for Tier 1 employees.

Champaign Park District
Budget Category Totals by Fund

	Fund 06 - IMRF FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$364,518	\$333,605	\$324,147	\$333,305
Interest Income	609	1,297	2,923	2,925
Total Estimated Revenues	365,127	334,902	327,070	336,230
Appropriations				
Fringe Benefits	\$306,133	\$304,085	\$314,184	\$324,046
Total Appropriations	306,133	304,085	314,184	324,046
Net of Revenues Over (Under)				
Appropriations	58,994	30,817	12,886	12,184
Beginning Fund Balance	115,911	174,905	205,722	218,608
Ending Fund Balance	\$174,905	\$205,722	\$218,608	\$230,792



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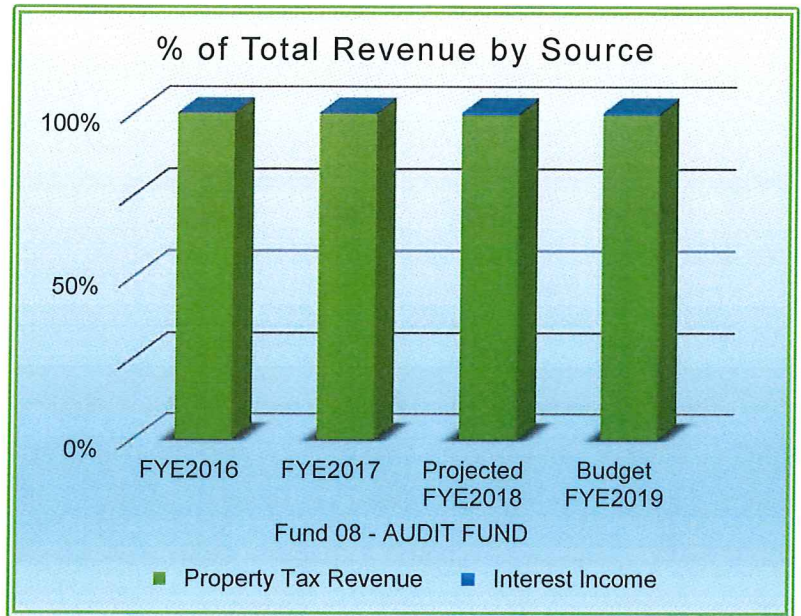
AUDIT

PRINCIPAL RESPONSIBILITIES

AUDIT – accounts for auditing expenditures related to the Park District’s annual financial audit, which is mandated by state statute (50 ILCS 310/9), as well as grant audits as required by written grant agreement. FYE2018 is the last year of a three-year auditing engagement with CliftonLarsonAllen at comparable expenditures to prior years. Property taxes are levied to provide resources for this annual expenditure, plus minimal interest income.

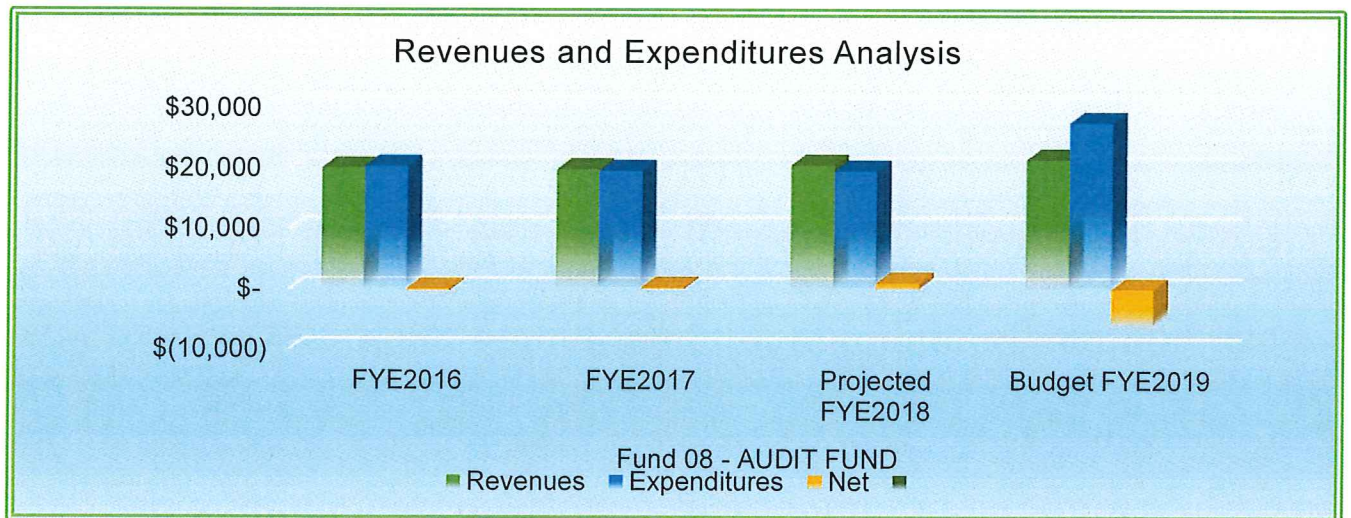
2017-18 ACCOMPLISHMENTS

- Awarded the Government Finance Officers Association for the Comprehensive Annual Financial Report (CAFR) Award for FYE April 30, 2017.
- Received an unmodified audit opinion on the annual financial audit for FYE2017, which is the best you can receive.
- Projected fund balance at April 30, 2018 is \$6,719 or 24.4% of actual expenditures, target is 25%.



2018-19 GOALS

- Receive an unmodified (clean) opinion on the annual financial audit for FYE2018.
- Obtain CAFR Award through GFOA for FYE2018.
- Complete financial audit and file all annual reports as required before deadlines.
- Obtain actuarial calculation for other post-employment benefits required under new GASB Statement No.75.



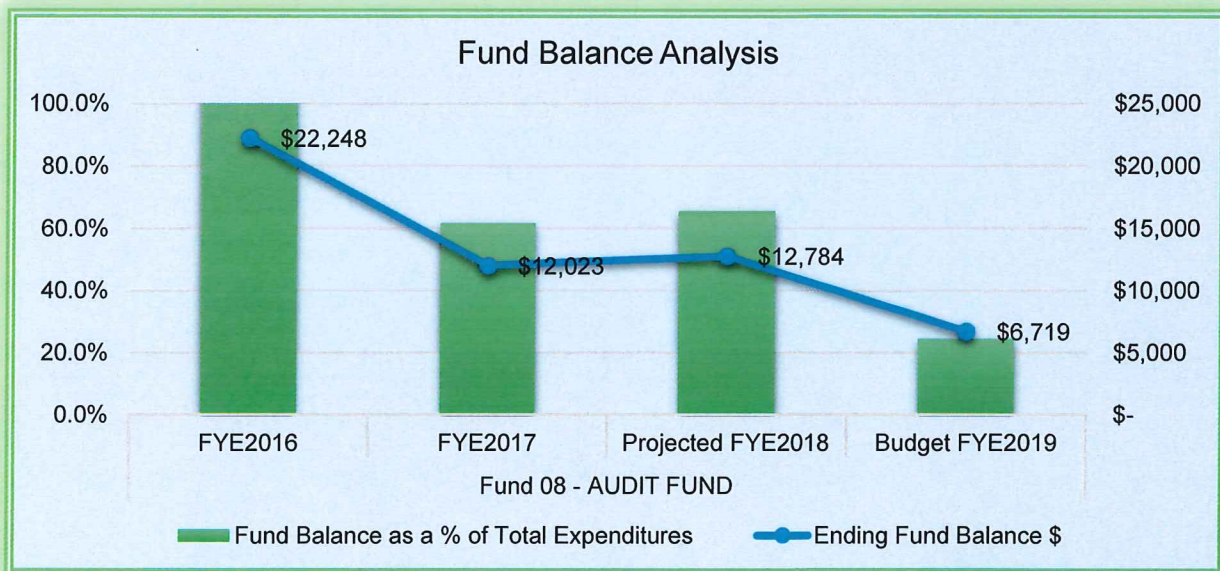
PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Operating Expenditures Per Capita	\$0.24	\$0.23	\$0.23	\$0.32
Received GFOA award for CAFR	Yes	Yes	Yes	Yes
Unmodified Opinion (superseded term- unqualified opinion) received	Yes	Yes	Yes	Yes

Champaign Park District
Budget Category Totals by Fund

	Fund 08 - AUDIT FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$19,939	\$19,643	\$20,325	\$21,275
Interest Income	42	77	157	160
Total Estimated Revenues	19,981	19,720	20,482	21,435
Appropriations				
Contractual	\$20,265	\$19,500	\$19,500	\$27,500
Total Appropriations	20,265	19,500	19,500	27,500
Net of Revenues Over (Under)				
Appropriations	(284)	220	982	(6,065)
Beginning Fund Balance	22,532	11,803	11,802	12,784
Ending Fund Balance	\$22,248	\$12,023	\$12,784	\$6,719

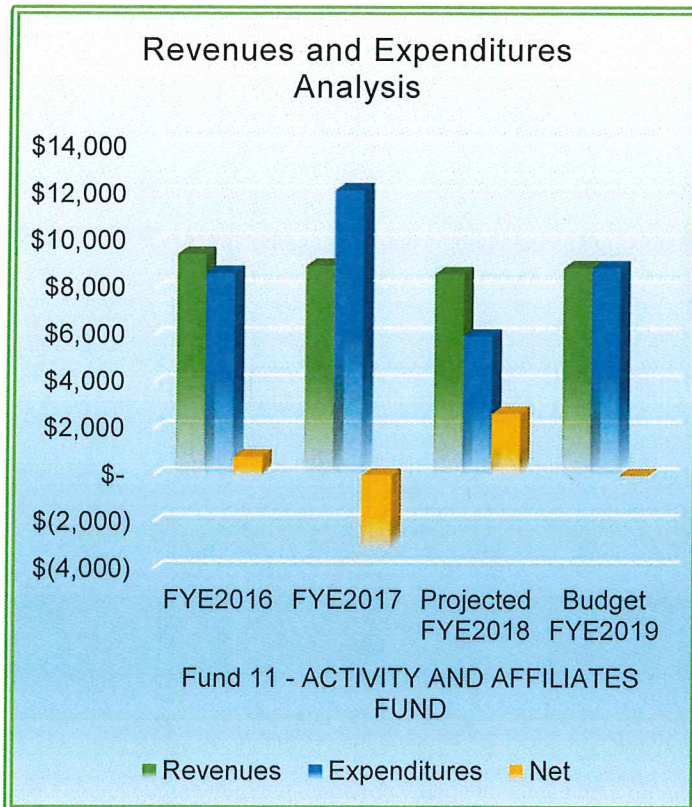
Total FYE2019 budgeted expenditures are \$8,000 higher than projected to plan for the implementation of a new governmental accounting standard, GASB Statement No. 75. This standard requires an actuarial valuation on other post-employment benefits, mainly health insurance, even though reimbursed in full by the retiree.



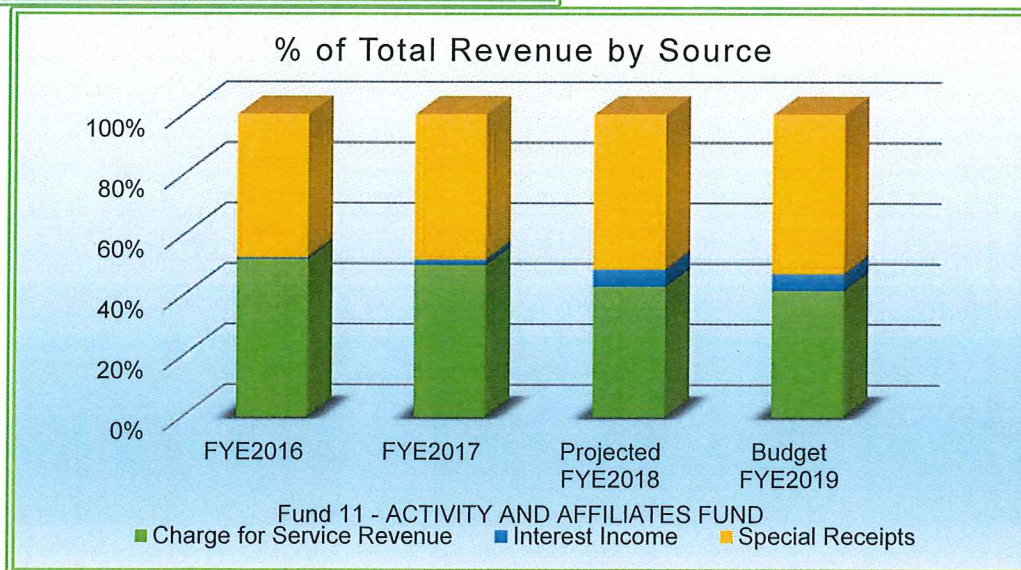
ACTIVITY FUND

PRINCIPAL RESPONSIBILITIES

ACTIVITY FUND – special monies from PDRMA safety awards, vending machine shared profits from sales and Adopt-A-Park groups are accounted for in the Activity Fund. The Park District administers these accounts, and they are audited along with the other Park District funds. Each affiliated group is responsible for its own budget, but administration and check writing are handled by Park District staff. The Park District also uses this fund to account for Champaign Park District gift cards sold and redeemed by patrons. The vending machine funds received are approximately \$3,900 annually and are used to pay for the various full-time staff annual holiday party, picnic and other functions. There are no budgeted staff for this fund.



	Ending Balance by Group	
	Projected FYE2018	Budget FYE2019
Administration/Interest	\$4,922	\$3,892
CPD Gift Cards Purchased by Patrons, Net of Redeemed	22,392	21,792
Adopt a Park-Clark Park	110	0
CUSR Afterschool	20	0
Posi Awards	1,113	1,713
PDRMA Safety Award	4,629	4,129
PDRMA Safety Award - CUSR	5,639	5,639
Adopt a Parks	634	634
Innovative Award-CUSR 2013	203	0
Innovative Award-Rec 2013	267	0
Adopt a Park-Porter	13	43
Adopt a Park-Robeson	1,054	1,054
Robeson Meadows	1,054	1,054
Douglass Seniors	636	636
Hays Seniors	1,593	1,593
Ending Balance	\$44,279	\$42,179



Champaign Park District
Budget Category Totals by Fund

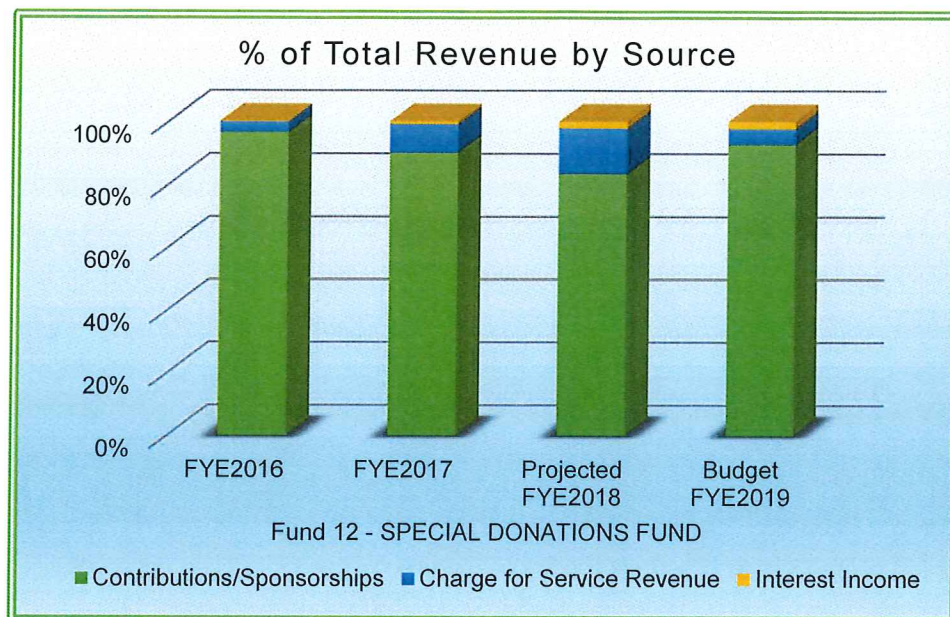
Fund 11 - ACTIVITY AND AFFILIATES FUND				
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$4,905	\$4,486	\$3,700	\$3,700
Interest Income	72	163	500	500
Special Receipts	4,455	4,292	4,399	4,660
Total Estimated Revenues	9,432	8,941	8,599	8,860
Appropriations				
Contractual	\$0	\$0	\$105	\$0
Commodities/Supplies	8,640	12,164	5,857	8,860
Total Appropriations	8,640	12,164	5,962	8,860
Net of Revenues Over (Under)				
Appropriations	792	(3,223)	2,637	0
Beginning Fund Balance	0	0	(3,223)	(586)
Ending Fund Balance	\$792	(\$3,223)	(\$586)	(\$586)

SPECIAL DONATIONS FUND

PRINCIPAL RESPONSIBILITIES

SPECIAL DONATIONS

FUND – is used to track funds available for scholarships towards Park District programming. Those eligible for scholarships must complete an application and funds are distributed based on several criteria as well as available funding. There are no budgeted staff for this fund. Staff projected revenues to be consistent with prior years excluding the unexpected inflow of funds for FYE2016. As



always, if revenues are below projected, then less scholarships would be awarded. The process for awarding scholarships was modified in FYE2016 allowing the recipient of funds to decide to use 100% of their allotment at once, or allocate the scholarship funds evenly over programs selected. In the past scholarships were awarded, however participants may not have had the funds available to pay for their portion. With this change, there was a higher utilization of funds awarded than in prior years.

The total scholarship funds available at April 30, 2018 for the next fiscal year are comprised as follows:

- Champaign-Urbana Special Recreation – 4%
- Douglass Daycamp and Swim Lessons – 5%
- General Scholarships – 90.5%
- Teens In Action – .5%

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Provide program scholarships from which all ages can benefit. *Status – Secured a commitment from Jimmy John's for \$25,000 per year for five years for the scholarship fund. FYE2019 will mark year three of the donation received by Jimmy John's through the Parks Foundation. Deposited additional \$3,900 from Taste of C-U profits.*

2018-19 GOALS

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

OBJECTIVES:

- Increase the number of scholarships for first-time experiences.
- Develop strategies to give potential users a sample of programs and services.

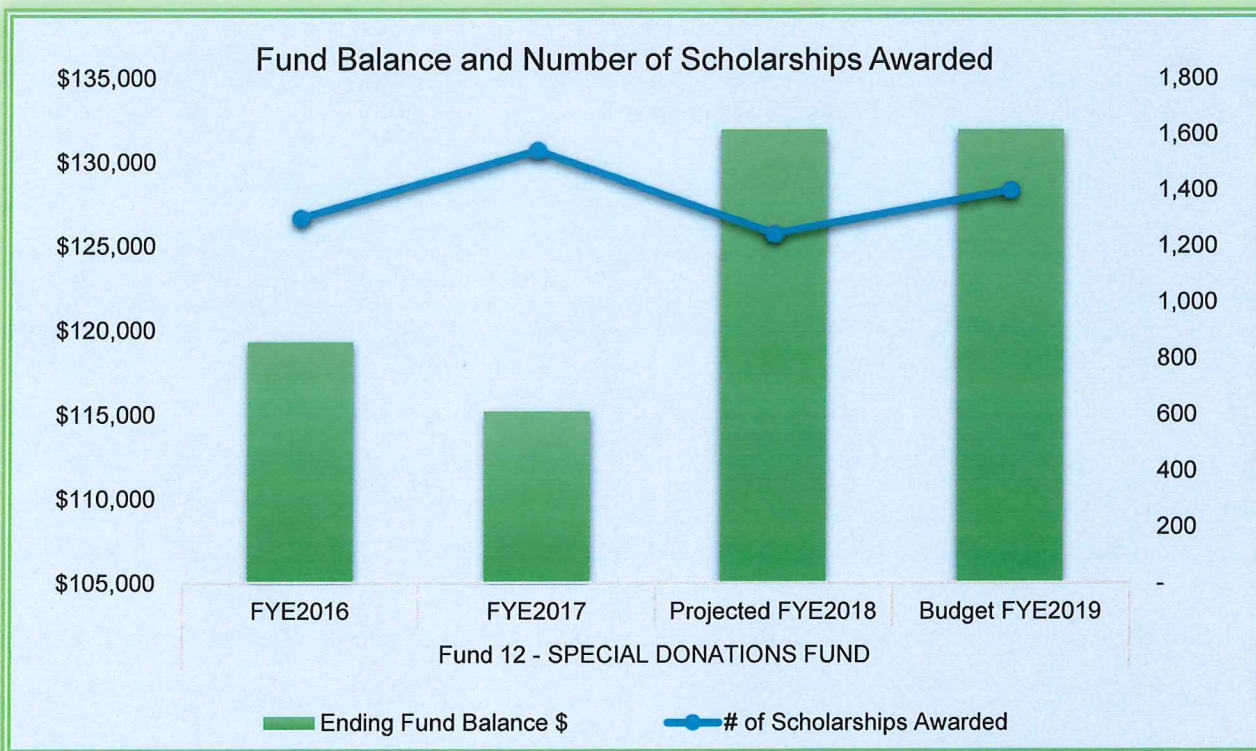
SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL

OBJECTIVES:

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

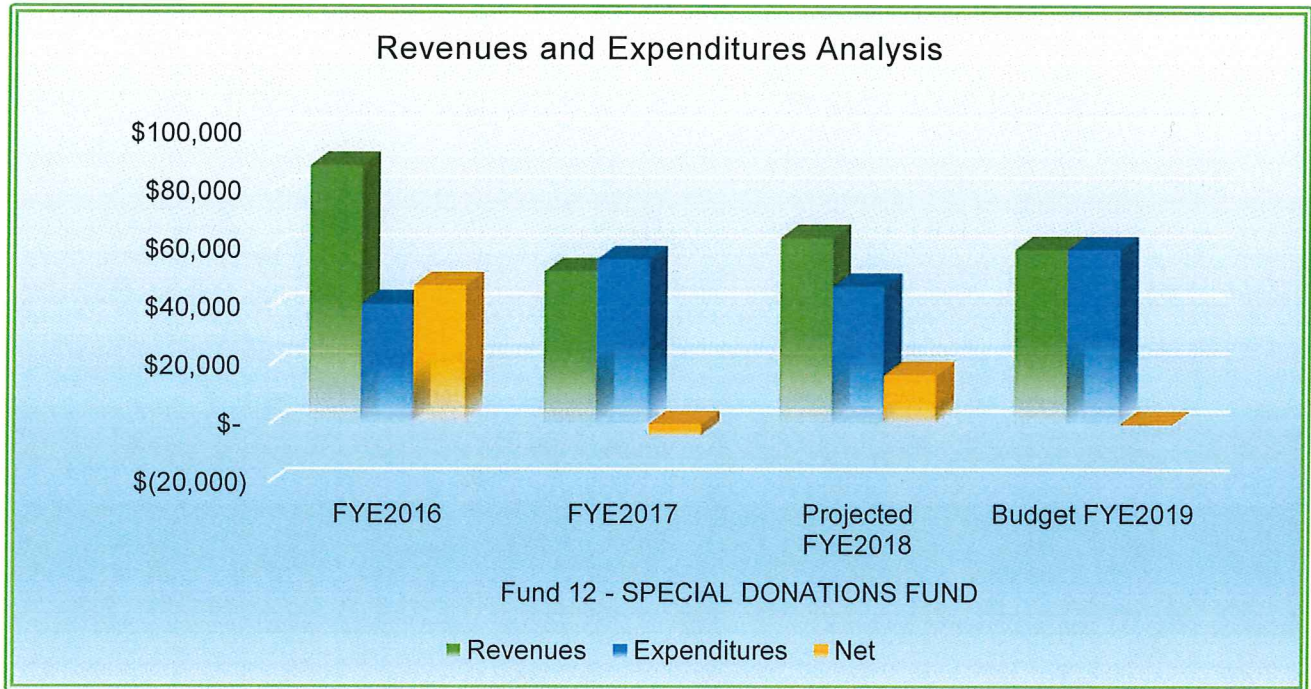
PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
# of scholarships awarded	1,300	1,541	1,244	1,400
# of scholarships used	919	894	762	850



Champaign Park District
Budget Category Totals by Fund

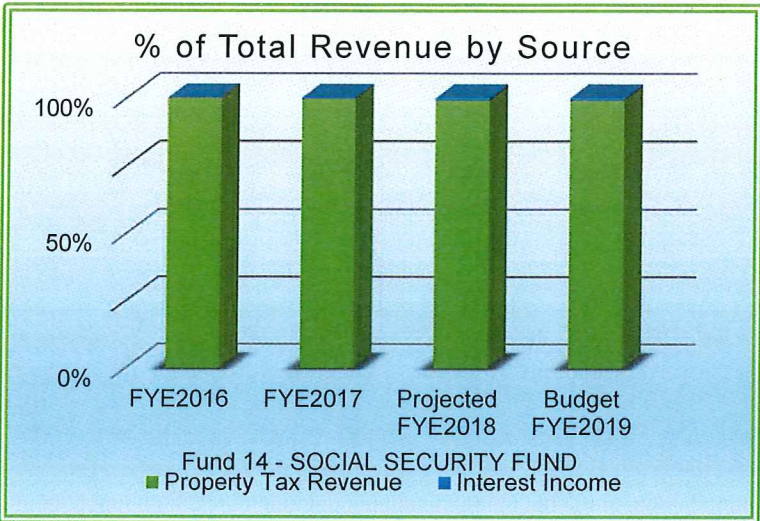
Fund 12 - SPECIAL DONATIONS FUND				
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Contributions/Sponsorships	\$85,422	\$46,993	\$53,206	\$55,520
Charge for Service Revenue	3,030	4,837	9,253	3,000
Interest Income	113	441	1,400	1,400
Total Estimated Revenues	\$88,565	\$52,271	\$63,859	\$59,920
Appropriations				
Contractual	\$41,134	\$56,387	\$47,091	\$59,920
Total Appropriations	41,134	56,387	47,091	59,920
Net of Revenues Over (Under) Appropriations	47,431	(4,116)	16,768	0
Beginning Fund Balance	71,860	119,291	115,175	131,943
Ending Fund Balance	\$119,291	\$115,175	\$131,943	\$131,943



SOCIAL SECURITY FUND

PRINCIPAL RESPONSIBILITIES

SOCIAL SECURITY FUND – accounts for employer portion of expenditures of the Social Security and Medicare payroll taxes on eligible taxable wages paid to employees. The current rates are 6.20% for Social Security and 1.45% for Medicare. Champaign-Urbana Special Recreation’s (CUSR) portion of expenditures are transferred to the CUSR fund and paid out of those separate property tax dollars. The remaining expenditures are paid with real estate taxes that are levied specifically for this fund. Revenue is derived of property taxes and interest income. Staff continue to reduce the amount of the property tax levy as a means to use excess fund balance and cash on hand to cover a portion of the annual social security and medicare expenditures. As reflected in the chart below, total revenues will slightly increase in FYE2019 as expenditures increase in line with estimated salaries and wages.

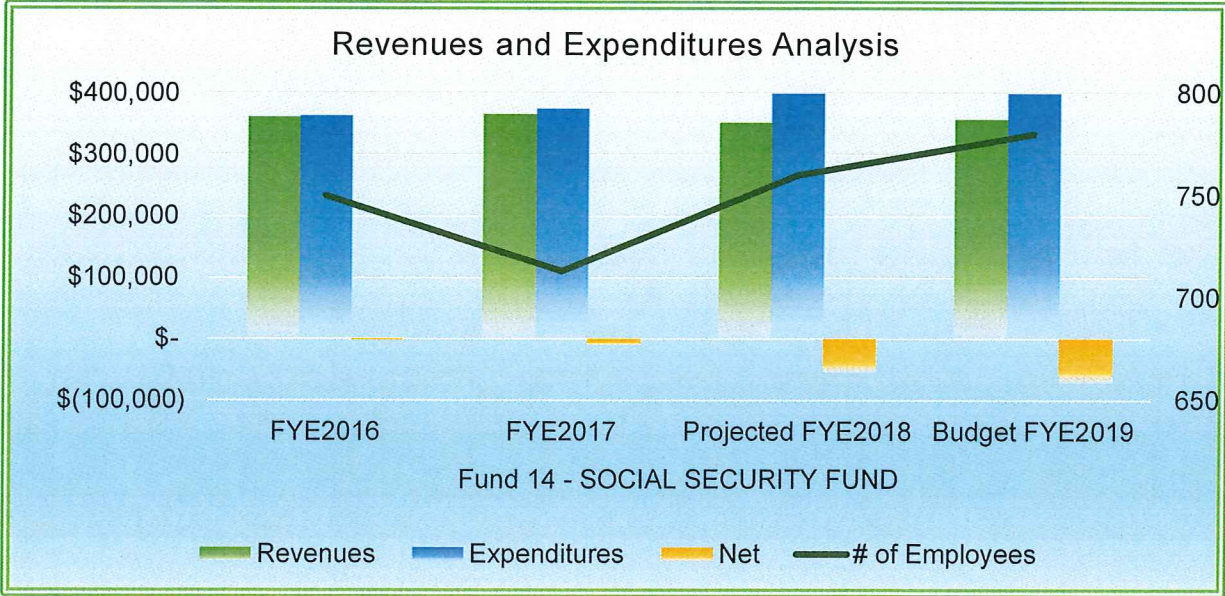


2017-18 ACCOMPLISHMENTS

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

2018-19 GOALS

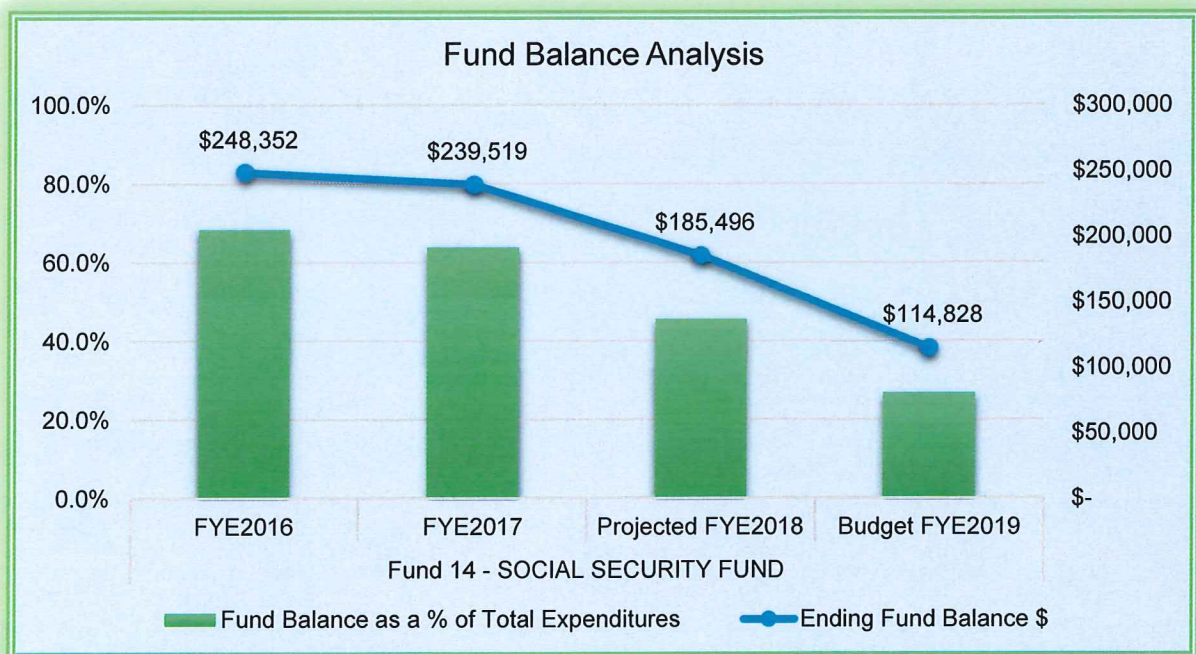
- Continue to levy less than required to cover expenditures in future years to utilize the surplus fund balance that exists.



Champaign Park District
Budget Category Totals by Fund

Fund 14 - SOCIAL SECURITY FUND

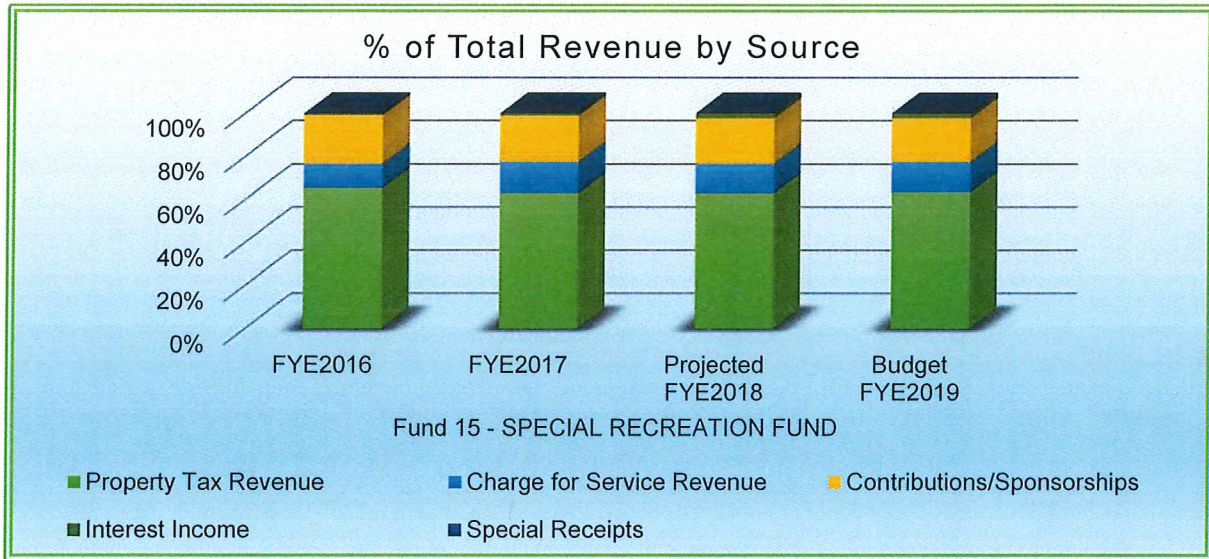
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$361,205	\$364,767	\$349,264	\$354,580
Interest Income	587	1,424	3,300	3,300
Total Estimated Revenues	361,792	366,191	352,564	357,880
Appropriations				
Fringe Benefits	\$363,631	\$375,024	\$406,587	\$428,548
Total Appropriations	363,631	375,024	406,587	428,548
Net of Revenues Over (Under)				
Appropriations	(1,839)	(8,833)	(54,023)	(70,668)
Beginning Fund Balance	250,191	248,352	239,519	185,496
Ending Fund Balance	\$248,352	\$239,519	\$185,496	\$114,828



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 joint program. Monies from the Urbana Park District (UPD) real estate tax levy are also placed in this fund and recorded as contribution revenue. The Park District is the administrative agency for the program. Both Districts set aside .0175 of the .04 tax rate for ADA expenditures, whereas the remaining .0225 is used for operating activities. Both Districts levy at a maximum tax rate of .04.



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

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

Responsibilities include afterschool programs, basic living skills, education programs, creative classes, dances, specialized transitional, and inclusion services (UPD/CPD); special events; Special Olympics (bowling, basketball, volleyball, bocce, softball, track and field, and power lifting); sports; summer camps; and trips. Most recently staff hired a theatre instructor to teach introduction to theatre, which was very successful and the participants enjoyed it.

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

Position	FYE2016	FYE2017	FYE2018	FYE2019
	Actual	Actual	Projected	Budget
Program Manager	1.0	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0	1.0
Adult Program Coordinator (vacant as of 4-30-18)	2.0	3.0	1.0	1.0
Athletics Coordinator	1.0	0	1.0	1.0
Recreation Inclusion Coordinator	0	0	1.0	1.0
Total FTE's	5.0	5.0	5.0	5.0

Figure 2 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

Welcome more participants into CUSR programs and activities

OBJECTIVES:

- Create 1st time opportunities. *Status – Several of CUSR programs and events represented 1st time opportunities for participants. Working with YMCA's Larkin's Place to implement instructional (non-competitive) sports programs*
- Bring more visibility to Inclusion Services in CPD/UPD Brochure. *Status – Inclusion graphic was added to the CPD Brochure on 4 separate pages. Inclusion stories were shared within CUSR & CPD blogs. UPD began printed full CUSR page in seasonal brochures*
- Remove stigma of Special Recreation. *Status – Increased awareness of Adaptive Recreation program, Wheelchair Basketball for individuals with physical impairments. Created a sensory friendly swim day and sensory egg hunt. CUSR staff worked with CPD's HR department to implement a disability awareness training. Promoted & implemented Cupcake 5K race. Planning CUSR Bowl-a-Thon fundraiser.*
- Increase utilization of Inclusion Services. *Status – Created CUSR definition on Inclusion (services) guidelines. Created protocol to request Inclusion services. Conducted Inclusion trainings with CPD & UPD staff. Met with CPD & UPD coordinators to improve communication between inclusion aids and Park District staff. Developed & conducted behavior management training for CUSR, CPD, & UPD staff. Inclusion Notification Form was updated with current information and fillable online form on CPD intranet to improve inclusion request protocol*
- Hold a CUSR open house *Status – Held a successful open house.*
- Create a marketing plan. *Status – Created CUSR marketing plan. Reviewed & updated CUSR's brand identity. Created CUSR highlight reel & CUSR athletics highlight reel.*

Cultivate excellence in customer service where participants and staff thrive

OBJECTIVES:

- Update training process.
- Create standards for customer service. *Status – Began recognizing staff dedication with CUSR pullovers after 1-year anniversary. Identified CUSR values & reviewed with part-time staff. Implemented program evaluations.*
- Organize front desk training for CPD/UPD offices *Status – CUSR informational training card was provided to every front desk staff.*
- Explore hiring a dedicated bus driver
- Reduce staff turnover and volunteer burnout *Status – Began staff of the Month; staff receive a certificate and recognition in CUSR Monthly Newsletter and CUSR Facebook Page*

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

OBJECTIVES:

- Conduct Part-time Wage study. *Status – Part-time Wage Study was completed in 2016.*
- Conduct affordability review; address service vs. business balance. *Status – Provided CUSR participants with information regarding financial sources, such as grants and governmental agencies, to assist with program fee payments. Program evaluations include a question regarding program affordability.*
- Establish ongoing review and implementation of Strategic Plan. *Status – Reviewed and implemented Strategic Plan throughout year.*

Create new community connections and strengthen current connections

OBJECTIVES:

- Identify new community partners and collaborations. *Status – CUSR has worked with the Stephens Family YMCA's Larkin's Place, UIUC students (SPED Department, Society of Women Engineers, and Leadership course students), Pi Kappa Phi Fraternity, CU-Able, Community Choices, DSC, local law enforcement (Torch Run Committee).*
- Create Matrix team. *Status – Identified potential individuals to fill Matrix Team.*
- Strengthen connection with families and school districts. *Status – Held family events (i.e. Family Bingo Night, Tiny Tots Playgroup, Sensory Egg Hunt, Halloween Boonanza, Planting Playdate, and Parents' Night Out (siblings welcome)).*

Diversify programming and improve participants' experiences

OBJECTIVES:

- Explore options for a dedicated CUSR Facility. *Status – Toured different vacant locations as possible locations for CUSR facility. Continuing to seek out opportunities and discussing CUSR facility in the future.*
- Complete ADA plan. *Status – ADA Plan was reviewed by ADA Coordinator and updates were identified based on result of review. Plan is in the process of being comprehensively updated to reflect all deficits that have been modified.*

2018-19 GOALS

SG1 - Provide a family-friendly atmosphere where all participants feel welcome and safe

OBJECTIVES:

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

SG2 – Provide first-time opportunities for participants to try recreation and cultural arts programs and services

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Encourage staff to focus on first-time program participants.
- Track new programming and equipment trends.
- Improve internal customer service through staff training.
- Develop strategies to give potential users a sample of programs and services.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics.
- Increase the number of scholarships for first-time experiences.

SG3 – Provide parks, recreation, and cultural arts that users can participate in throughout their lives

OBJECTIVES:

- Determine the level of service for parks, facilities and amenities to meet all residents' needs.
- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Provide intergenerational programming.
- Provide program scholarships from which all ages can benefit.
- Develop and promote health and wellness programs.
- Reach out to residents for input on new programs for all ages.

SG4 – Provide parks, recreation and cultural arts that are affordable for all

OBJECTIVES:

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

SG5 – Provide opportunities to create community connections in our parks, recreation, and cultural arts

OBJECTIVES:

- Evaluate current community partnerships and develop new partnerships.

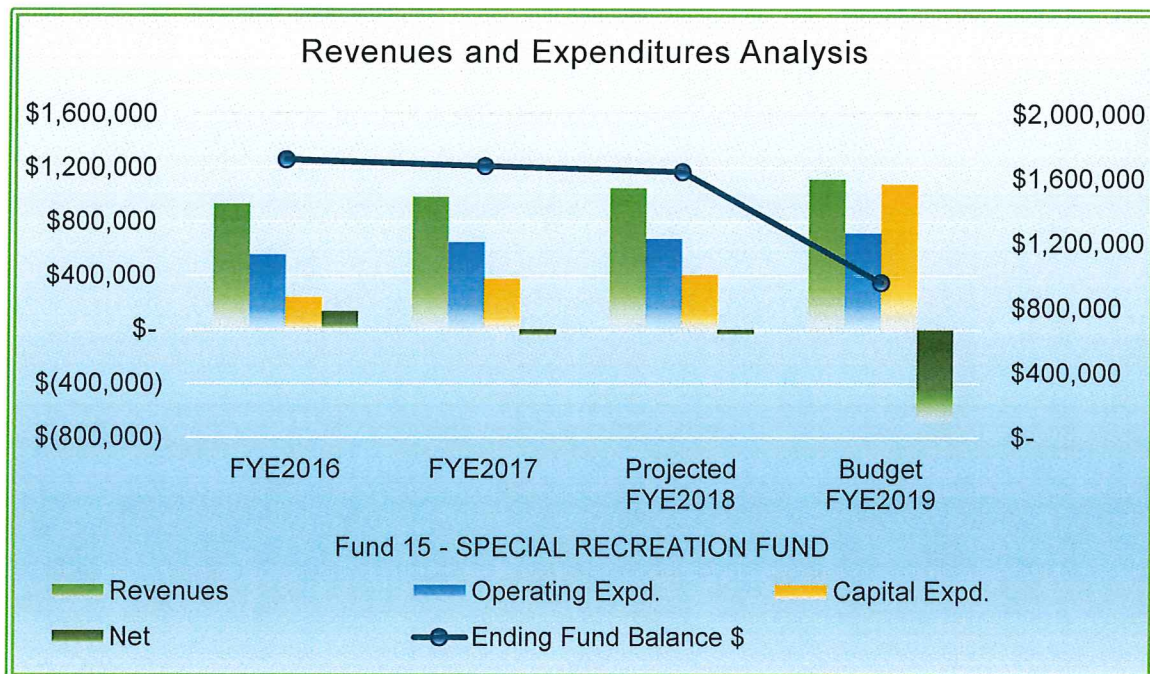
- Develop new family-focused special events or activities that bring residents together.
- Increase face-to-face connections with members of the community.
- Identify new opportunities to work with community groups.
- Involve community members and agencies in our programs and events.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community.
- Work with the school district on programs and services as part of the Community School Initiative.
- Increase financial and in-kind support of outside groups and agencies to provide programs and events.

Capital projects budgeted in FYE2018 that carried over into FYE2019 included the following:

- Hessel Park Phase 2 & 3 started during FYE2018 and carried over with June 2018 completion dates - \$38,748
- Zahnd Accessible Path - \$290,500

For more details please refer to the Capital and Debt section of this document, specifically the Capital Improvement Plan document.

Capital projects to be funded from Champaign's portion of ADA fund balance in FYE2019 include \$304,000 for the relocation and improvements for a new location for the CUSR joint program. Spalding Recreation Center is scheduled for demolition in June 2018 as part of an intergovernmental agreement with Unit 4 School District.



Given this is a joint program with UPD, the following table displays the ending fund balance by fiscal year between the two Park Districts.

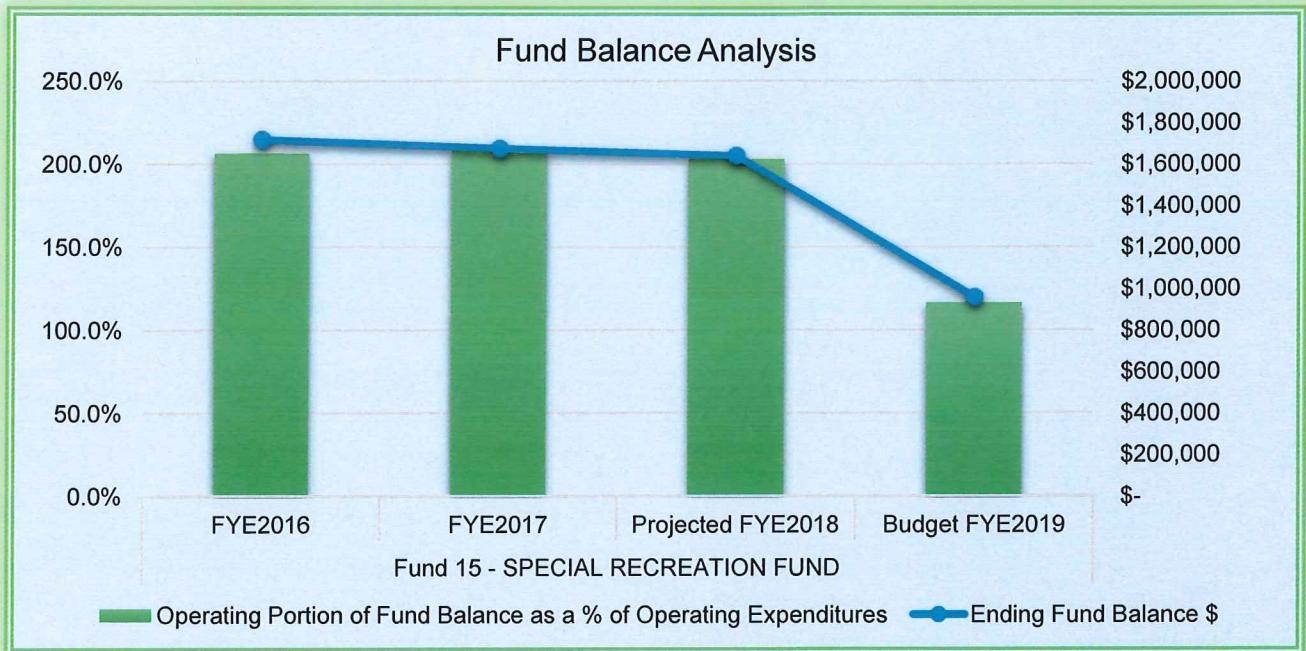
Fund 15 - SPECIAL RECREATION FUND
Fund Balance Components

Fund Balance, Ending Consists of:	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Operating	\$831,860	\$804,101	\$807,311	\$635,536
CPD-ADA	872,209	867,056	777,386	278,695
UPD-ADA	15,007	6,819	57,730	45,000
Fund Balance, Ending	\$1,719,076	\$1,677,976	\$1,642,427	\$959,231

Note: A special distribution of \$187,300 from operating fund balance was approved to be moved to CPD-ADA in the amount of \$142,300 and UPD-ADA in the amount of \$45,000.

Champaign Park District
Budget Category Totals by Fund

	Fund 15 - SPECIAL RECREATION FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$610,468	\$621,022	\$660,196	\$709,159
Charge for Service Revenue	105,240	143,680	146,094	158,456
Contributions/Sponsorships	210,220	209,920	220,065	225,203
Interest Income	5,763	11,133	23,000	23,500
Special Receipts	2,193	550	1,417	1,422
Total Estimated Revenues	\$933,884	\$986,305	\$1,050,772	\$1,117,740
Appropriations				
Salaries and Wages	\$354,665	\$434,458	\$444,175	\$457,408
Fringe Benefits	72,285	79,368	73,905	86,909
Contractual	88,292	89,114	98,985	108,584
Commodities/Supplies	27,073	30,850	31,073	34,151
Utilities	5,993	5,972	5,299	1,330
Insurance	9,070	9,272	9,165	12,175
Routine/Periodic Maintenance	0	0	14,188	18,000
Capital Outlay	240,058	378,371	409,531	1,082,379
Total Appropriations	797,436	1,027,405	1,086,321	1,800,936
Net of Revenues Over (Under)				
Appropriations	136,448	(41,100)	(35,549)	(683,196)
Beginning Fund Balance	1,582,628	1,719,076	1,677,976	1,642,427
Ending Fund Balance	\$1,719,076	\$1,677,976	\$1,642,427	\$959,231



Overall expenditures increased 65.8% from projected as \$699,000 in capital projects either rolled over from prior year or are planned for in FYE2019 out of ADA reserves. Of this amount, \$57,730 is specific to UPD's ADA fund balance that the Park District administers as requested. Other budgetary differences include:

- Fringe benefits increased 17.6% resulting from turnover and employee status changes, four out of five individuals selected health insurance coverage for FYE2019 whereas the prior year recognized an additional \$13,000 in opt out savings for the Park District when three staff chose to opt out of insurance.
- Contractual increased 9.7% in part for an increase in planned fieldtrips to offset additional program revenue. Intern stipends were removed in FYE2019 however part of that savings shifted to legal fees for ongoing contract reviews and consultation.
- Commodities increased 9.9% for rising gas prices and projected increase in fieldtrips, plus supplies for additional programming.
- Utilities decreased 74.9% as Spalding Recreation Center is scheduled for demolition in June 2018 as part of intergovernmental agreement with Unit 4 School District.
- Insurance increased 32.8% from PDRMA as calculation based on wages and actual expenditure reports anticipate another 13% increase in 2019 calendar year.

ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 15 - CHAMPAIGN-URBANA SPECIAL RECREATION

		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET
ESTIMATED REVENUES					
PROPERTY TAX REVENUE					
41010	PROPERTY TAXES - CPD OPERATING	\$320,438	\$322,998	\$344,711	\$372,485
41011	PROPERTY TAXES - CPD IMRF/FICA	24,959	24,835	26,649	26,417
41015	PROPERTY TAXES - CPD ADA	265,071	273,189	288,836	310,257
PROPERTY TAX REVENUE		610,468	621,022	660,196	709,159
CHARGE FOR SERVICE REVENUE					
49115	PROGRAM FEES	105,240	143,680	146,094	158,456
CHARGE FOR SERVICE REVENUE		105,240	143,680	146,094	158,456
CONTRIBUTIONS/SPONSORSHIPS					
47100	SPONSORSHIPS	150		350	700
47106	CONTRIBUTIONS-UPD CUSR OPERATING	93,305	93,197	97,174	99,866
47107	CONTRIBUTIONS_UPD CUSR OP FICA/II	24,855	24,882	26,417	26,417
47108	CONTRIBUTIONS-UPD CUSR ADA PORT	91,910	91,841	96,124	98,220
CONTRIBUTIONS/SPONSORSHIPS		210,220	209,920	220,065	225,203
INTEREST INCOME					
43030	INTEREST	5,763	11,133	23,000	23,500
INTEREST INCOME		5,763	11,133	23,000	23,500
SPECIAL RECEIPTS					
44100	FACILITY RENTAL	(65)			
46150	SPECIAL RECEIPTS	1,200	550	1,400	1,400
46160	OTHER REIMBURSEMENTS			17	22
47200	GRANT PROCEEDS	1,058			
SPECIAL RECEIPTS		2,193	550	1,417	1,422
TOTAL ESTIMATED REVENUES		933,884	986,305	1,050,772	1,117,740

APPROPRIATIONS

SALARIES AND WAGES

70301	OFFICE STAFF/SUPPORT	22,324	26,979	29,346	29,621
70501	MANAGERS/SUPERVISORS	46,177	47,194	35,268	47,110
71001	PROGRAM/FACILITY DIRECTOR	95,887	106,778	106,183	101,889
80303	PT OFFICE STAFF/SUPPORT	8,523	2,910	307	500
80903	PT BUILDING SERVICE WORKER	3,720	3,929	4,637	
81003	PT PROGRAM DIRECTOR/SUPERVISOR	14,600	25,506	31,078	32,544
81403	INSTRUCTORS/OVERNIGHT STAFF	4,789	5,637	6,302	7,024
81503	PT GENERAL STAFF	53,291	68,693	55,594	56,860
81703	PT DAY CAMP STAFF/LIFE GUARD	105,096	145,763	175,357	181,360
81903	PT BUILDING/PARK OPENER	258	1,069	103	500
SALARIES AND WAGES		354,665	434,458	444,175	457,408

FRINGE BENEFITS

53132	DENTAL INSURANCE	891	1,272	1,420	2,436
53133	MEDICAL HEALTH INSURANCE	20,850	20,993	16,943	30,510
53134	LIFE INSURANCE	480	617	601	603
53135	IMRF PAYMENTS	16,817	16,598	15,118	16,060

ACCOUNT TOTALS BY BUDGET CATEGORY
 FUND 15 - CHAMPAIGN-URBANA SPECIAL RECREATION

		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY	PROJECTED ACTIVITY	BUDGET
53136	FICA PAYMENTS	27,394	34,198	34,878	34,500
53137	EMPLOYEE ASSISTANCE PROGRAM	125	175	163	200
83003	ALLOWANCES/REIMBURSEMENTS	5,728	5,515	4,782	2,600
	FRINGE BENEFITS	72,285	79,368	73,905	86,909
CONTRACTUAL					
54201	POSTAGE AND MAILING	2,154	1,963	1,754	1,820
54202	PRINTING AND DUPLICATING	5,729	5,311	5,500	5,900
54204	STAFF MEETING	537		30	500
54205	LEGAL PUBLICATIONS/NOTICES	650		756	500
54206	ADVERTISING/PUBLICITY	603	4,830	2,215	3,400
54207	STAFF TRAINING	2,160	2,461	2,566	3,000
54208	MEMBERSHIPS, DUES AND FEES	2,087	1,412	1,600	2,050
54209	CONFERENCE AND TRAVEL	1,469	2,709	2,892	4,312
54212	ATTORNEY FEES			4,780	5,000
54214	ARCHITECT AND ENGINEERING FEES	6,000			
54215	PROFESSIONAL FEES	5,700			
54236	AUTO ALLOWANCE	1,514	686	630	750
54241	VEHICLE REPAIR	1,082		1,865	2,500
54245	BUILDING REPAIR	162	414	386	
54250	EQUIPMENT RENTAL	320	130	75	75
54251	RENTAL FACILITIES	26,921	27,616	30,970	32,140
54253	PEST CONTROL	360	360	360	
54254	SERVICE CONTRACTS	3,310	3,104	4,192	4,200
54264	CELL PHONE EXPENSE	273	248	282	320
54265	SUBSCRIPTIONS	330	480		350
54280	OTHER CONTRACTUAL SERVICES			2,188	3,305
54281	CONTRACTUAL PERSONNEL	3,196	2,653	4,600	5,000
54282	INTERN STIPENDS	4,300	4,200	4,350	
54285	CONTRACTUAL ENTERTAINMENT	400	200	300	1,500
54299	FIELD/SPECIAL TRIPS	17,636	28,490	24,572	29,762
59414	CREDIT CARD FEES	1,399	1,847	2,122	2,200
	CONTRACTUAL	88,292	89,114	98,985	108,584
COMMODITIES/SUPPLIES					
55301	OFFICE SUPPLIES	700	925	400	550
55302	ENVELOPES AND STATIONARY	265	407	500	500
55303	DUPLICATING SUPPLIES	136	400	400	400
55315	STAFF UNIFORMS	1,403	4,056	1,660	2,117
55316	PARTICIPANT UNIFORMS	403	788	1,108	1,346
55320	BUILDING MAINTENANCE SUPPLIES	687	367	119	
55322	CLEANING/JANITORIAL SUPPLIES	154	486	532	250
55327	VEHICLE/EQUIPMENT REPAIR PARTS	414	800	106	300
55329	OFFICE/ EQUIPMENT VALUE <\$10000	695		750	800
55330	GAS,FUEL,GREASE AND OIL	4,486	6,841	6,749	7,200
55348	FLOWERS AND CARDS	24			
55349	PLAQUES, AWARDS AND PRIZES	1,501	1,050	2,505	2,850
55350	RECREATION/PROGRAM SUPPLIES	6,031	4,193	5,079	5,940
55354	FOOD SUPPLIES	10,174	10,537	11,165	11,898
	COMMODITIES/SUPPLIES	27,073	30,850	31,073	34,151

ACCOUNT TOTALS BY BUDGET CATEGORY

FUND 15 - CHAMPAIGN-URBANA SPECIAL RECREATION

		2015-16	2016-17	2017-18	2018-19
ACCOUNT DESCRIPTION		ACTIVITY	ACTIVITY	PROJECTED	BUDGET
				ACTIVITY	
UTILITIES					
56231	GAS AND ELECTRICTIY	3,487	3,655	3,631	1,000
56232	WATER	712	821	921	200
56233	TELECOMM EXPENSE	1,794	1,496	747	130
UTILITIES		5,993	5,972	5,299	1,330
INSURANCE					
57131	WORKERS COMPENSATION	2,108	2,036	2,100	2,913
57220	LIABILITY INSURANCE	1,989	2,130	2,200	2,843
57222	EMPLOYMENT PRACTICES	721	745	708	920
57224	PROPERTY INSURANCE	4,252	4,361	4,157	5,499
INSURANCE		9,070	9,272	9,165	12,175
ROUTINE/PERIODIC MAINTENANCE					
58003	ADA NON-CAPITAL EXPENDITURES			14,188	18,000
ROUTINE/PERIODIC MAINTENANCE				14,188	18,000
CAPITAL OUTLAY					
61508	CPD - ADA	100,244	278,342	364,318	933,248
61509	UPD CAPITAL ADA	139,814	100,029	45,213	155,950
CAPITAL OUTLAY		240,058	378,371	409,531	1,089,198
TOTAL APPROPRIATIONS		744,510	1,027,405	1,086,321	1,852,755

CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 15 SPECIAL RECREATION FUND					
Dept 01-001 - ADMINISTRATION					
APPROPRIATIONS					
	FRINGE BENEFITS	441	(42)		
	TOTAL APPROPRIATIONS	441	(42)		
NET OF REVENUES/APPROPRIATIONS - 01-001 - ADMINIST					
		(441)	42		
Dept 25-001 - CUSR - ADMINISTRATION					
ESTIMATED REVENUES					
	PROPERTY TAX REVENUE	820,530	830,942	660,196	709,159
	CONTRIBUTIONS/SPONSORSHIPS			219,715	224,503
	INTEREST INCOME	5,763	11,133	23,000	23,500
	SPECIAL RECEIPTS	1,058	550	1,416	1,420
	TOTAL ESTIMATED REVENUES	828,159	842,625	904,327	958,582
APPROPRIATIONS					
	SALARIES AND WAGES	226,418	242,895	219,761	231,620
	FRINGE BENEFITS	71,844	79,410	73,905	86,909
	CONTRACTUAL	52,988	44,250	48,397	46,952
	COMMODITIES/SUPPLIES	5,107	3,101	2,848	3,400
	UTILITIES	68			
	INSURANCE	9,070	9,272	9,165	12,175
	ROUTINE/PERIODIC MAINTENANCE				18,000
	CAPITAL OUTLAY	240,058	378,371	423,719	1,089,198
	TOTAL APPROPRIATIONS	605,553	757,299	777,795	1,488,254
NET OF REVENUES/APPROPRIATIONS - 25-001 - CUSR - A					
		222,606	85,326	126,532	(529,672)
Dept 25-006 - CUSR - VOLUNTEERS					
APPROPRIATIONS					
	CONTRACTUAL				450
	COMMODITIES/SUPPLIES	909	666		
	TOTAL APPROPRIATIONS	909	666		450
NET OF REVENUES/APPROPRIATIONS - 25-006 - CUSR - V					
		(909)	(666)		(450)
Dept 25-050 - CUSR - DAYS OUT PROGRAMS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	2,525	2,650	3,169	3,000
	TOTAL ESTIMATED REVENUES	2,525	2,650	3,169	3,000
APPROPRIATIONS					
	SALARIES AND WAGES	3,090	7,402	6,058	5,848
	CONTRACTUAL	345	146	60	180
	COMMODITIES/SUPPLIES	433	343	310	440
	TOTAL APPROPRIATIONS	3,868	7,891	6,428	6,468
NET OF REVENUES/APPROPRIATIONS - 25-050 - CUSR - D					
		(1,343)	(5,241)	(3,259)	(3,468)
Dept 25-051 - CUSR - TEEN/CAMP SPIRIT					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	14,453	20,823	23,922	29,890
	SPECIAL RECEIPTS	400			
	TOTAL ESTIMATED REVENUES	14,853	20,823	23,922	29,890
APPROPRIATIONS					
	SALARIES AND WAGES	36,058	52,996	65,448	65,500
	CONTRACTUAL	5,338	5,830	7,397	7,678
	COMMODITIES/SUPPLIES	1,442	1,797	2,551	2,911
	TOTAL APPROPRIATIONS	42,838	60,623	75,396	76,089
NET OF REVENUES/APPROPRIATIONS - 25-051 - CUSR - T					
		(27,985)	(39,800)	(51,474)	(46,199)
Dept 25-052 - CUSR - TRANSPORTATION					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	7,783	9,032	7,670	7,700

CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 15 SPECIAL RECREATION FUND					
Dept 25-052 - CUSR - TRANSPORTATION					
ESTIMATED REVENUES					
	TOTAL ESTIMATED REVENUES	7,783	9,032	7,670	7,700
APPROPRIATIONS					
	SALARIES AND WAGES	3,741	4,955	5,800	6,000
	CONTRACTUAL	1,082		1,865	2,500
	COMMODITIES/SUPPLIES	4,900	7,641	6,855	7,500
	TOTAL APPROPRIATIONS	9,723	12,596	14,520	16,000
	NET OF REVENUES/APPROPRIATIONS - 25-052 - CUSR - T	(1,940)	(3,564)	(6,850)	(8,300)
Dept 25-054 - CUSR - YOUTH/TEEN PROGRAMS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	7,416	7,337	8,431	9,004
	TOTAL ESTIMATED REVENUES	7,416	7,337	8,431	9,004
APPROPRIATIONS					
	SALARIES AND WAGES	442	1,641	2,067	2,410
	CONTRACTUAL	3,196	2,860	3,611	3,800
	COMMODITIES/SUPPLIES	206	284	444	500
	TOTAL APPROPRIATIONS	3,844	4,785	6,122	6,710
	NET OF REVENUES/APPROPRIATIONS - 25-054 - CUSR - Y	3,572	2,552	2,309	2,294
Dept 25-055 - CUSR - CHOICES					
APPROPRIATIONS					
	SALARIES AND WAGES	356			
	TOTAL APPROPRIATIONS	356			
	NET OF REVENUES/APPROPRIATIONS - 25-055 - CUSR - C	(356)			
Dept 25-056 - CUSR - SPECIAL EVENTS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	413	815	11,705	11,000
	CONTRIBUTIONS/SPONSORSHIPS	150		350	700
	TOTAL ESTIMATED REVENUES	563	815	12,055	11,700
APPROPRIATIONS					
	CONTRACTUAL	632	705	3,515	8,130
	COMMODITIES/SUPPLIES	1,498	1,102	2,896	3,570
	TOTAL APPROPRIATIONS	2,130	1,807	6,411	11,700
	NET OF REVENUES/APPROPRIATIONS - 25-056 - CUSR - S	(1,567)	(992)	5,644	
Dept 25-058 - CUSR - DANCE					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	7,206	6,982	8,039	7,000
	TOTAL ESTIMATED REVENUES	7,206	6,982	8,039	7,000
APPROPRIATIONS					
	SALARIES AND WAGES	1,637	1,368	1,879	2,076
	CONTRACTUAL	711	571	900	744
	COMMODITIES/SUPPLIES	604	313	595	800
	TOTAL APPROPRIATIONS	2,952	2,252	3,374	3,620
	NET OF REVENUES/APPROPRIATIONS - 25-058 - CUSR - D	4,254	4,730	4,665	3,380
Dept 25-059 - CUSR - ADULT PROGRAMS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	13,102	17,663	15,877	17,000
	TOTAL ESTIMATED REVENUES	13,102	17,663	15,877	17,000
APPROPRIATIONS					
	SALARIES AND WAGES	8,599	11,026	9,500	10,234
	CONTRACTUAL	6,393	11,330	13,237	13,800

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 15 SPECIAL RECREATION FUND					
Dept 25-059 - CUSR - ADULT PROGRAMS					
APPROPRIATIONS					
	COMMODITIES/SUPPLIES	6,047	7,145	6,894	7,004
	TOTAL APPROPRIATIONS	<u>21,039</u>	<u>29,501</u>	<u>29,631</u>	<u>31,038</u>
	NET OF REVENUES/APPROPRIATIONS - 25-059 - CUSR - A	(7,937)	(11,838)	(13,754)	(14,038)
Dept 25-060 - CUSR - AFTERSCHOOL PROGRAM					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	14,243	25,702	26,324	27,000
	TOTAL ESTIMATED REVENUES	<u>14,243</u>	<u>25,702</u>	<u>26,324</u>	<u>27,000</u>
APPROPRIATIONS					
	SALARIES AND WAGES	13,724	41,830	53,820	54,900
	CONTRACTUAL	108	270		50
	COMMODITIES/SUPPLIES	1,379	1,504	1,521	1,965
	TOTAL APPROPRIATIONS	<u>15,211</u>	<u>43,604</u>	<u>55,341</u>	<u>56,915</u>
	NET OF REVENUES/APPROPRIATIONS - 25-060 - CUSR - A	(968)	(17,902)	(29,017)	(29,915)
Dept 25-061 - CUSR - OVERNIGHT TRIPS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	4,747	12,535	7,684	10,090
	TOTAL ESTIMATED REVENUES	<u>4,747</u>	<u>12,535</u>	<u>7,684</u>	<u>10,090</u>
APPROPRIATIONS					
	SALARIES AND WAGES	321			1,100
	CONTRACTUAL	3,271	10,784	6,308	8,200
	COMMODITIES/SUPPLIES	969	2,547	1,750	2,024
	TOTAL APPROPRIATIONS	<u>4,561</u>	<u>13,331</u>	<u>8,058</u>	<u>11,324</u>
	NET OF REVENUES/APPROPRIATIONS - 25-061 - CUSR - O	186	(796)	(374)	(1,234)
Dept 25-062 - CUSR - SPECIAL OLYMPICS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	18,197	18,548	17,757	19,772
	TOTAL ESTIMATED REVENUES	<u>18,197</u>	<u>18,548</u>	<u>17,757</u>	<u>19,772</u>
APPROPRIATIONS					
	SALARIES AND WAGES	17,228	17,228	17,101	16,924
	CONTRACTUAL	10,824	9,651	11,270	12,850
	COMMODITIES/SUPPLIES	745	1,332	1,285	1,000
	TOTAL APPROPRIATIONS	<u>28,797</u>	<u>28,211</u>	<u>29,656</u>	<u>30,774</u>
	NET OF REVENUES/APPROPRIATIONS - 25-062 - CUSR - S	(10,600)	(9,663)	(11,899)	(11,002)
Dept 25-063 - CUSR - SPORTS & FITNESS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	2,833	4,777	950	1,000
	TOTAL ESTIMATED REVENUES	<u>2,833</u>	<u>4,777</u>	<u>950</u>	<u>1,000</u>
APPROPRIATIONS					
	SALARIES AND WAGES	790	995	385	500
	COMMODITIES/SUPPLIES	270	187		
	TOTAL APPROPRIATIONS	<u>1,060</u>	<u>1,182</u>	<u>385</u>	<u>500</u>
	NET OF REVENUES/APPROPRIATIONS - 25-063 - CUSR - S	1,773	3,595	565	500
Dept 25-064 - CUSR - FOR KIDS ONLY CAMP					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	12,322	16,816	14,566	16,000
	SPECIAL RECEIPTS			1	2
	TOTAL ESTIMATED REVENUES	<u>12,322</u>	<u>16,816</u>	<u>14,567</u>	<u>16,002</u>
APPROPRIATIONS					
	SALARIES AND WAGES	38,541	48,193	57,719	60,296

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 15 SPECIAL RECREATION FUND					
Dept 25-064 - CUSR - FOR KIDS ONLY CAMP					
APPROPRIATIONS					
	CONTRACTUAL	2,882	1,943	1,679	3,250
	COMMODITIES/SUPPLIES	1,723	2,121	2,600	3,037
	TOTAL APPROPRIATIONS	<u>43,146</u>	<u>52,257</u>	<u>61,998</u>	<u>66,583</u>
	NET OF REVENUES/APPROPRIATIONS - 25-064 - CUSR - F	<u>(30,824)</u>	<u>(35,441)</u>	<u>(47,431)</u>	<u>(50,581)</u>
Dept 25-091 - CUSR - SPALDING RECREATION CENTER					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	(65)			
	TOTAL ESTIMATED REVENUES	<u>(65)</u>			
APPROPRIATIONS					
	SALARIES AND WAGES	3,720	3,929	4,637	
	CONTRACTUAL	522	774	746	
	COMMODITIES/SUPPLIES	841	767	524	
	UTILITIES	5,925	5,972	5,299	1,330
	TOTAL APPROPRIATIONS	<u>11,008</u>	<u>11,442</u>	<u>11,206</u>	<u>1,330</u>
	NET OF REVENUES/APPROPRIATIONS - 25-091 - CUSR - S	<u>(11,073)</u>	<u>(11,442)</u>	<u>(11,206)</u>	<u>(1,330)</u>
	ESTIMATED REVENUES - FUND 15	<u>933,884</u>	<u>986,305</u>	<u>1,050,772</u>	<u>1,117,740</u>
	APPROPRIATIONS - FUND 15	<u>797,436</u>	<u>1,027,405</u>	<u>1,086,321</u>	<u>1,807,755</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 15	<u>136,448</u>	<u>(41,100)</u>	<u>(35,549)</u>	<u>(690,015)</u>

POLICE FUND

PRINCIPAL RESPONSIBILITIES

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

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

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

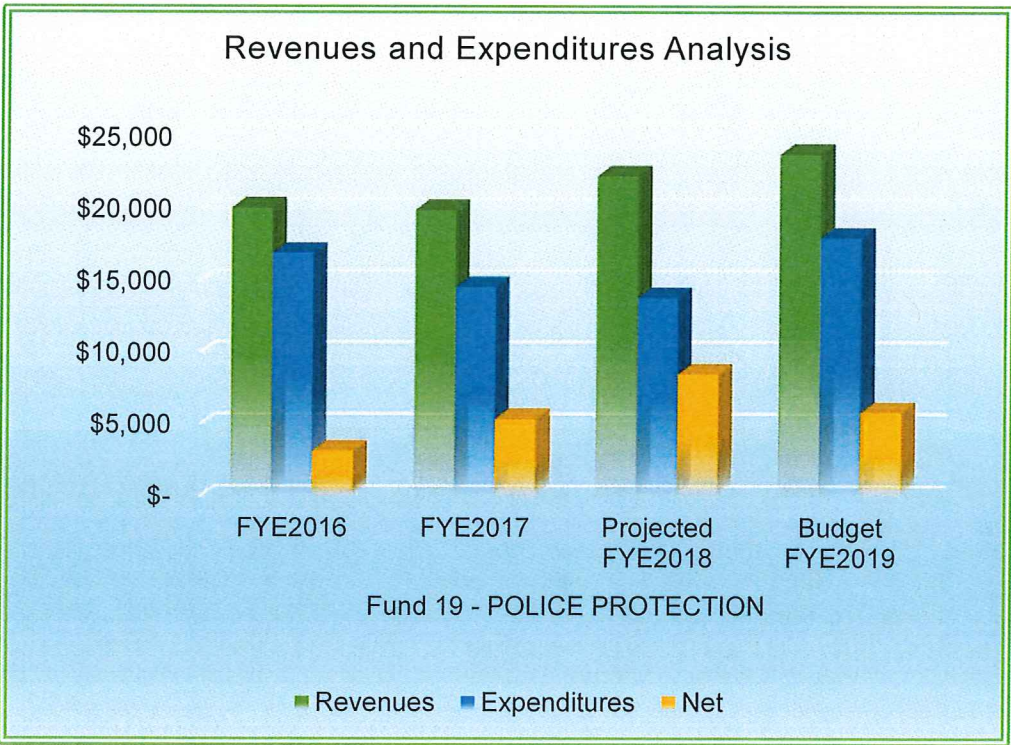
- Continue to serve and protect the public as effectively and efficiently as possible at various special events and facilities. Status – *Utilized officers for security at our facilities and for our events in conjunction with our agreement with the City of Champaign.*

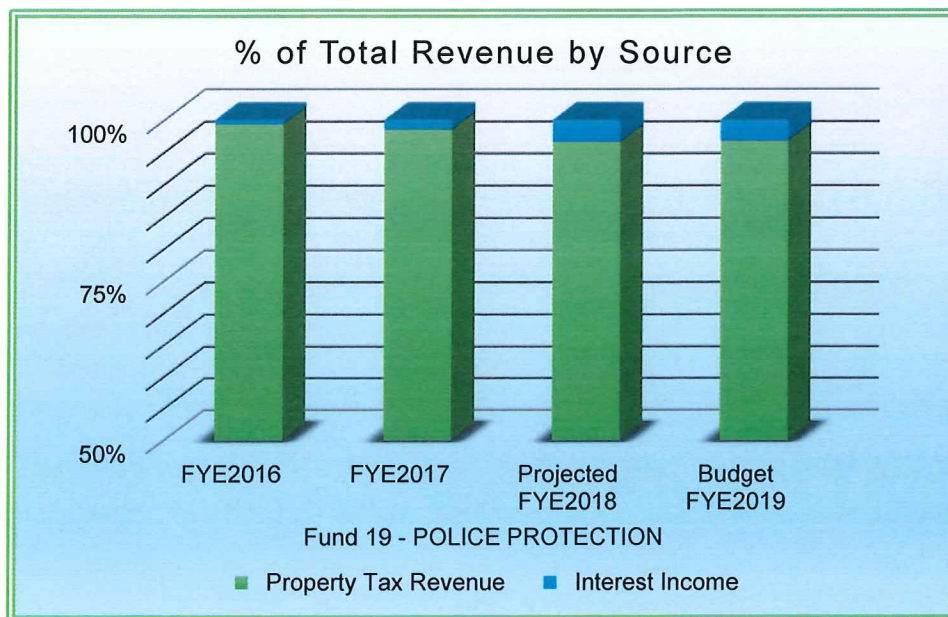
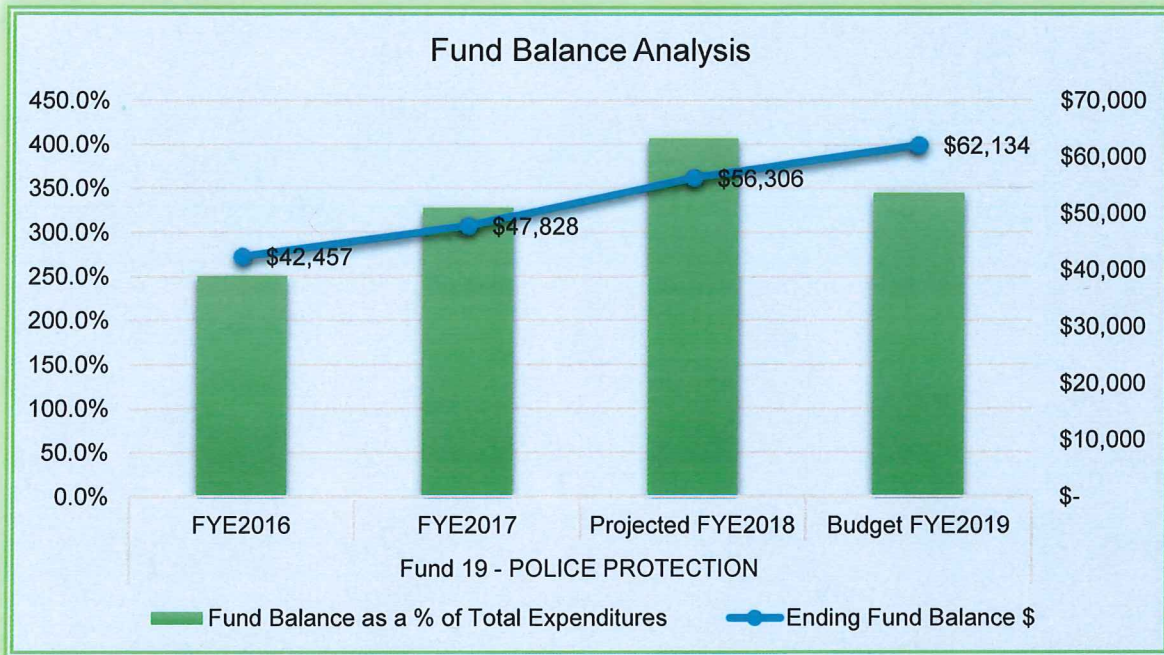
2018-19 GOALS

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

OBJECTIVES:

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





PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Operating Expenditures Per Capita	\$0.24	\$0.20	\$0.20	\$0.21

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

Champaign Park District
Budget Category Totals by Fund

	Fund 19 - POLICE PROTECTION			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>				
Property Tax Revenue	\$19,939	\$19,643	\$21,536	\$23,048
Interest Income	139	297	771	780
Total Estimated Revenues	20,078	19,940	22,307	23,828
<i>Appropriations</i>				
Contractual	\$16,932	\$14,569	\$13,829	\$18,000
Total Appropriations	16,932	14,569	13,829	18,000
Net of Revenues Over (Under)				
Appropriations	3,146	5,371	8,478	5,828
Beginning Fund Balance	39,311	42,457	47,828	56,306
Ending Fund Balance	\$42,457	\$47,828	\$56,306	\$62,134

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CAPITAL AND DEBT

PAVING AND LIGHTING FUND

PRINCIPAL RESPONSIBILITIES

PAVING AND LIGHTING FUND – Real estate taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, sidewalks and parking lots within the parks and facilities maintained by the Park District. The primary source of revenue is the property tax revenues, with some additional revenue received through interest income, and occasionally transfers from other funds.

2017-18 ACCOMPLISHMENTS
SG1-PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

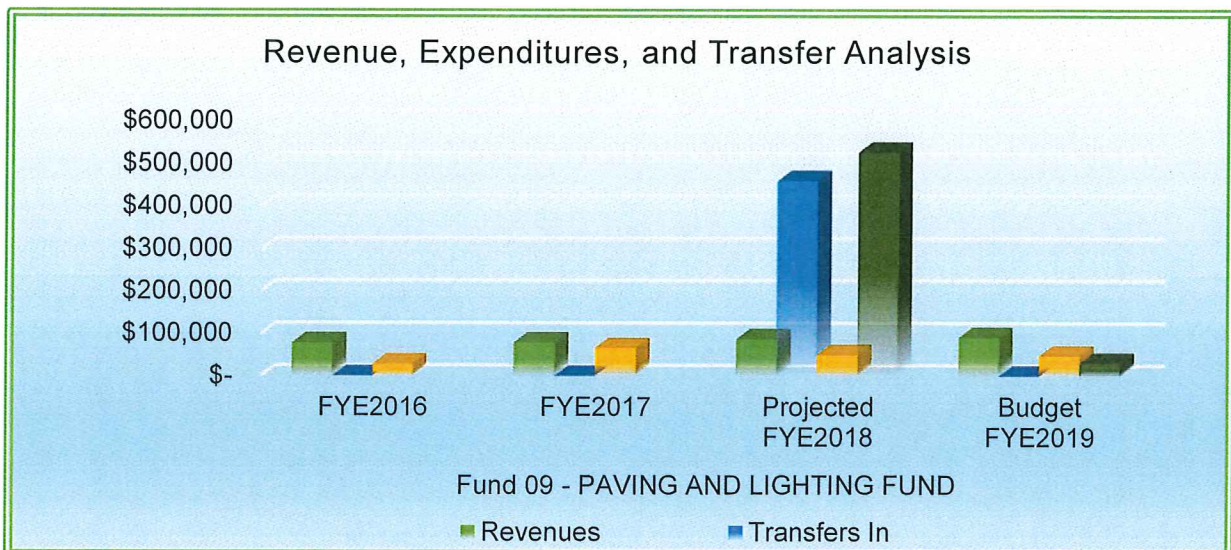
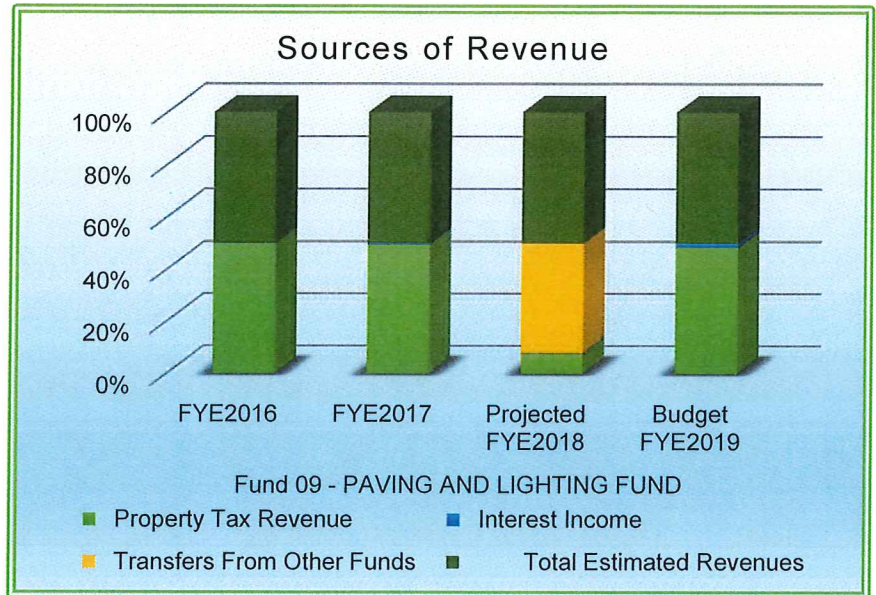
- Enhance the safety and security in each park and facility so all patrons feel safe. *Status – Replaced lighting at the 3-plex ballfields at Dodds Park. Completed annual repairs and maintenance of pavement and concrete throughout the Park District.*

2018-19 GOALS

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

OBJECTIVES:

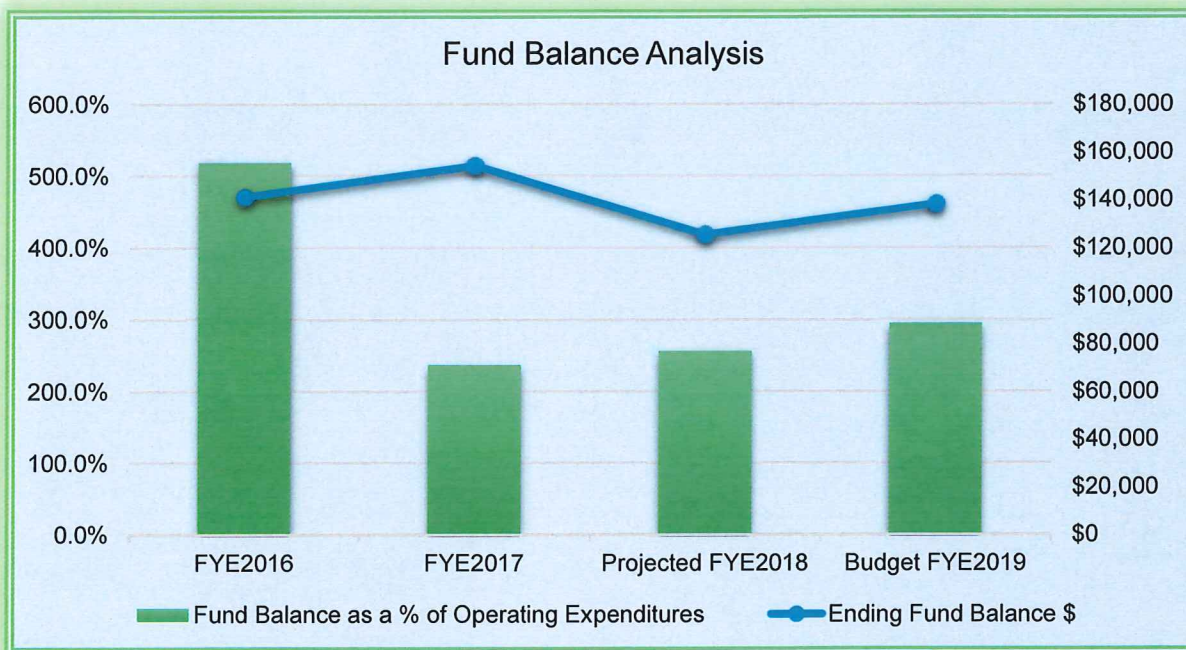
- Annual repairs and maintenance of pavement and concrete throughout the Park District.
- Add park lighting at Centennial Park along aquatics filter building access drive.



Champaign Park District
Budget Category Totals by Fund

Fund 09 - PAVING AND LIGHTING FUND

	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$76,442	\$77,349	\$83,722	\$86,872
Interest Income	336	881	2,841	2,900
Transfers From Other Funds	0	0	458,700	0
Total Estimated Revenues	76,778	78,230	545,263	89,772
Appropriations				
Routine/Periodic Maintenance	\$27,242	\$65,166	\$49,050	\$47,000
Capital Outlay	0	0	525,000	30,000
Total Appropriations	27,242	65,166	574,050	77,000
Net of Revenues Over (Under)				
Appropriations	49,536	13,064	(28,787)	12,772
Beginning Fund Balance	91,709	141,245	154,309	125,522
Ending Fund Balance	\$141,245	\$154,309	\$125,522	\$138,294



CAPITAL IMPROVEMENTS FUND

PRINCIPAL RESPONSIBILITIES

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

Two new TIF districts were formed in FYE2019 and plan to receive funds in FYE2019; downtown fringe TIF and the Bristol Park fringe. In addition due to the lost EAV when the AC Humko Plant TIF formed in FYE2016, the City of Champaign has agreed to pay \$13,334 through FYE2037 for this area referred to as the North Mattis Avenue Surplus Payment.

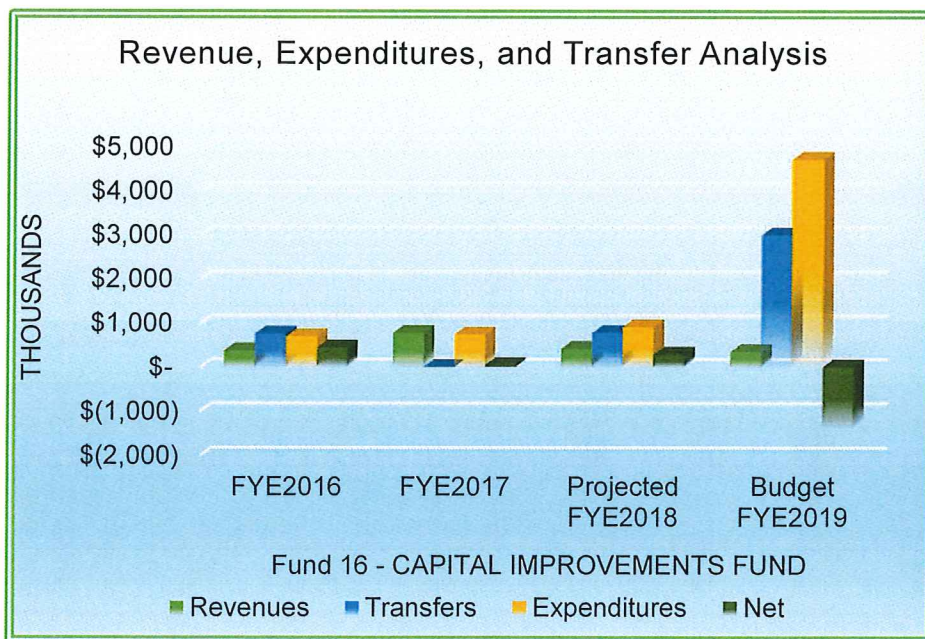
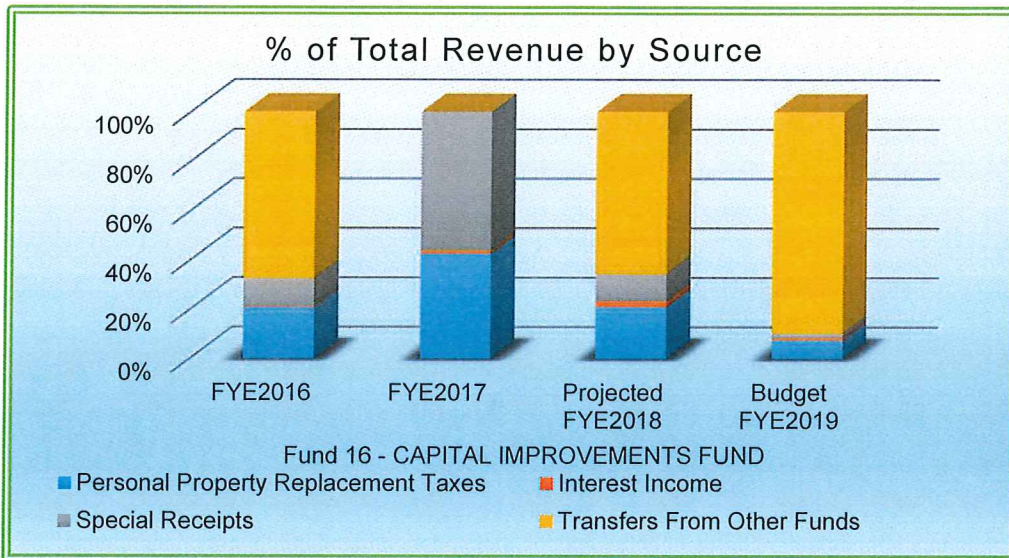
Transfers in of 3,000,000 will assist in paying for the capital improvements of a roof replacement at Virginia Theatre, Greenbelt Bikeway Connection and shop expansion.

Capital expenditures include prior year carry-over of the following projects:

- Phase I Heritage Park project that was budgeted for in FYE2017, but not started. This \$1,132,560 project will be paid out of excess funds reducing the balance for the end of FYE2019 to \$1,252,060, should all planned expenditures be completed at the levels budgeted. This balance will be applied to Greenbelt project.

Capital expenditures include prior year carry-over of the following projects:

- Phase I Heritage Park project that was budgeted for in FYE2017, but not started. This \$1,132,560 project will be paid out of excess funds reducing the balance for the end of FYE2019 to \$1,252,060, should all planned expenditures be completed at the levels budgeted. This balance will be applied to Greenbelt project.
- Hessel Park Phase 2/3 - \$20,706 from this fund.
- Henry Michael Park Development - \$522.
- Vehicle Replacement recreation sound truck - \$91,640. Vehicles ordered in December 2017 not delivered until June 2018.
- Replacement mower - \$32,750 – bid in late April.
- Springer Cultural Center roof replacement - \$107,010.
- Commissioners Park Development - \$292,550.



2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

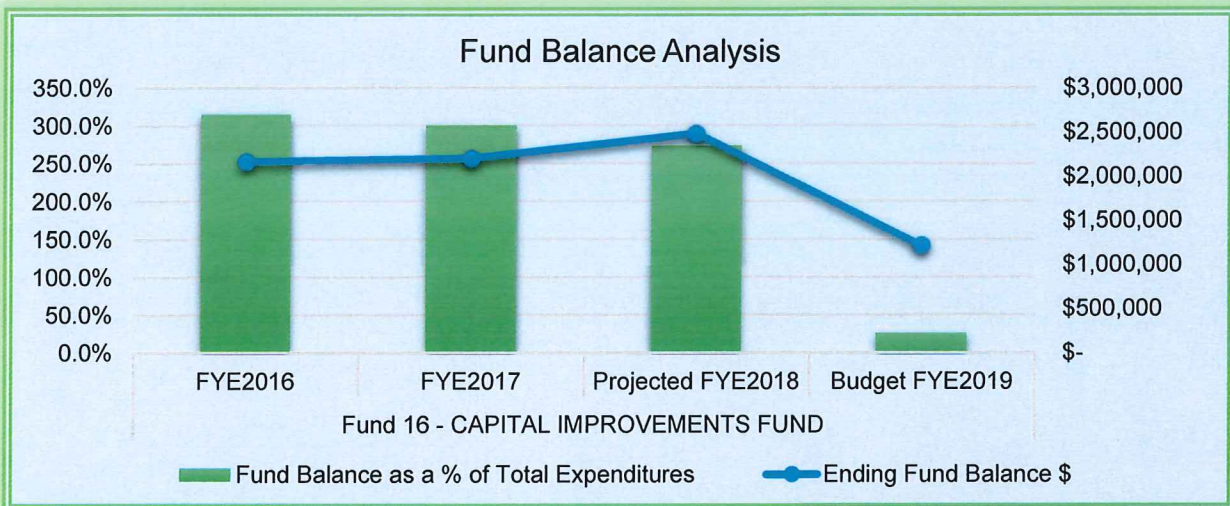
- Create new fun and safe park amenities. *Status – Completed Phase 2 of Hessel Park splash pad and restroom remodel. Began Phase 1 of Heritage Park improvement plan.*
- Complete and implement a trails master plan. *Status – Completed Phase 2 of Hessel Park connecting path.*

2018-19 GOALS

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

OBJECTIVES:

- Create new fun and safe park amenities.
- Complete and implement a trails master plan.



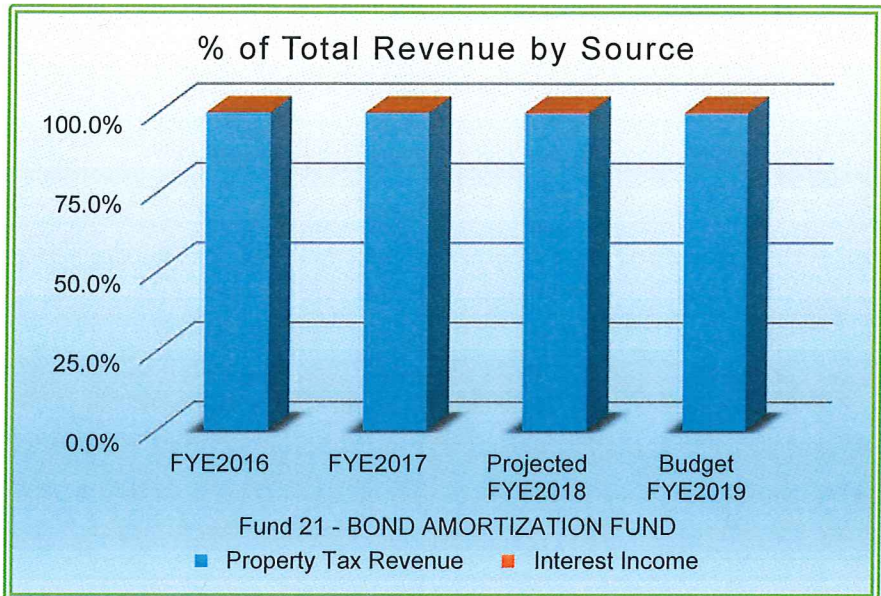
Champaign Park District
Budget Category Totals by Fund

	Fund 16 - CAPITAL IMPROVEMENTS FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Personal Property Replacement Taxes	\$231,296	\$328,143	\$250,000	\$250,000
Interest Income	4,090	9,343	26,859	27,500
Special Receipts	129,362	431,961	131,984	67,861
Transfers From Other Funds	754,600	0	776,500	3,000,000
Total Estimated Revenues	1,119,348	769,447	1,185,343	3,345,361
Appropriations				
Contractual	\$395	\$0	\$0	\$0
Capital Outlay	688,434	733,311	906,372	4,713,706
Total Appropriations	688,829	733,311	906,372	4,713,706
Net of Revenues Over (Under) Appropriations	430,519	36,136	278,971	(1,368,345)
Beginning Fund Balance	1,735,362	2,165,882	2,202,018	2,580,989
Ending Fund Balance	\$2,165,881	\$2,202,018	\$2,480,989	\$1,212,644

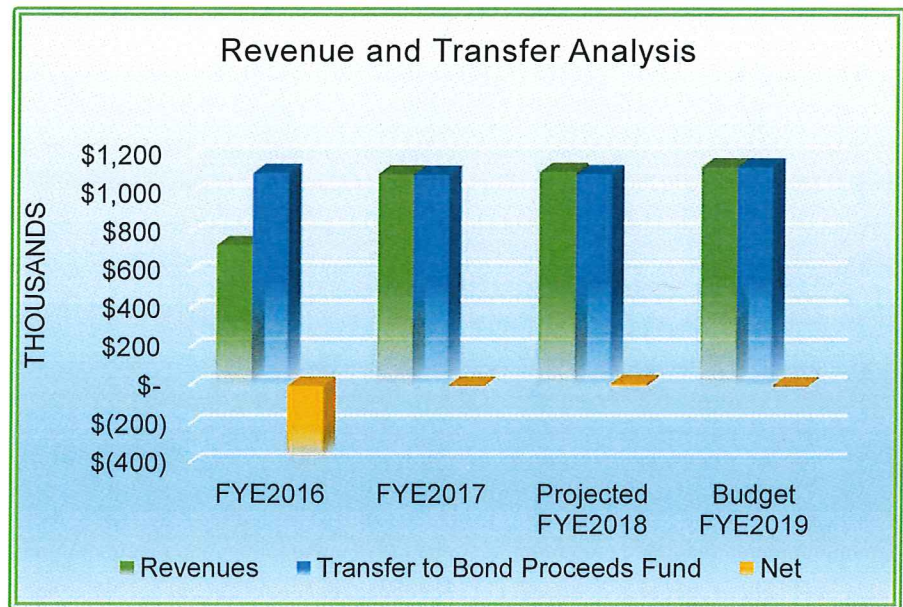
BOND AMORTIZATION FUND

PRINCIPAL RESPONSIBILITIES

BOND AMORTIZATION FUND – real estate taxes are levied for this fund to pay the principal and interest associated with the annual General Obligation Bond issued by the Park District. As of May 1, 2018, the Park District has \$1,123,500, plus total interest in non-referendum General Obligation Bonds outstanding that is due to be paid November 30, 2018. The revenues received are transferred to the bond proceeds fund to record the payment. The general obligation debt is considered short-term, therefore the debt is recorded as a liability and is not reflected as debt service expenditures in the budget detail.



The Park District has \$3,355,000 of Alternate Revenue General Obligation Bonds outstanding, breakdown is shown later in this section. The current year debt payment and interest on this outstanding debt is \$535,650. This debt payment will be financed by a portion of the proceeds from the General Obligation Bond issue and will be paid out of the bond proceeds fund. The remaining GO Bond will be used for roof replacement, vehicle replacement, playground replacement, elevator replacement at Springer and some smaller capital improvements.

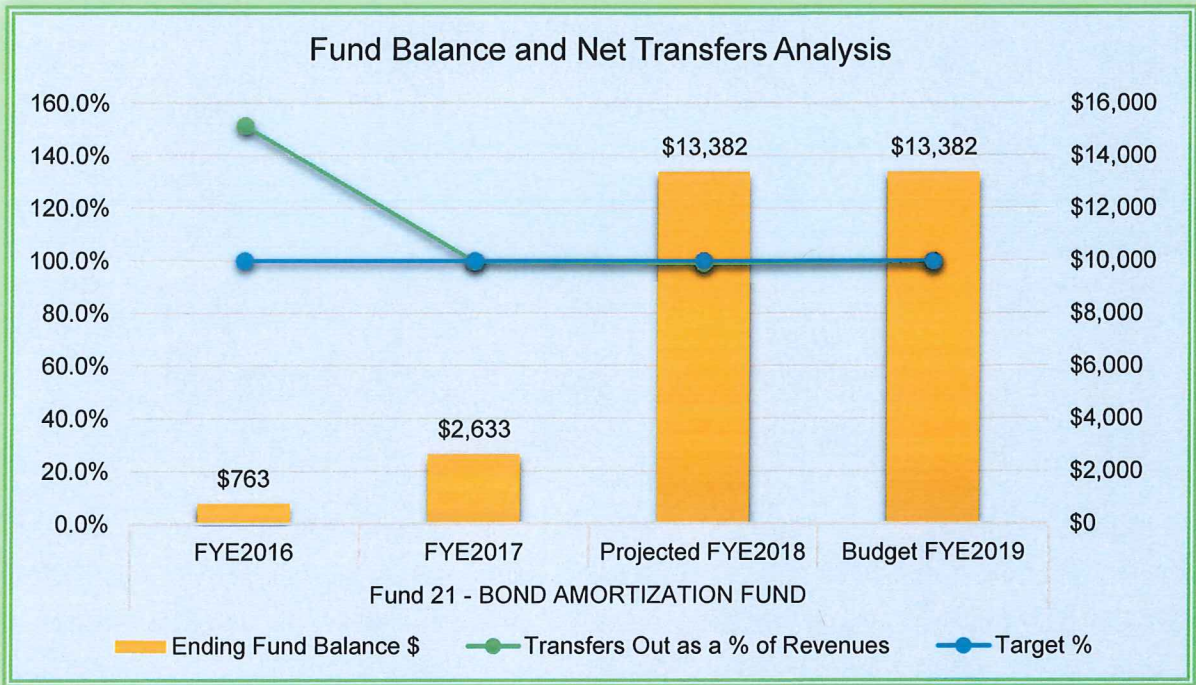


2017-18 ACCOMPLISHMENTS

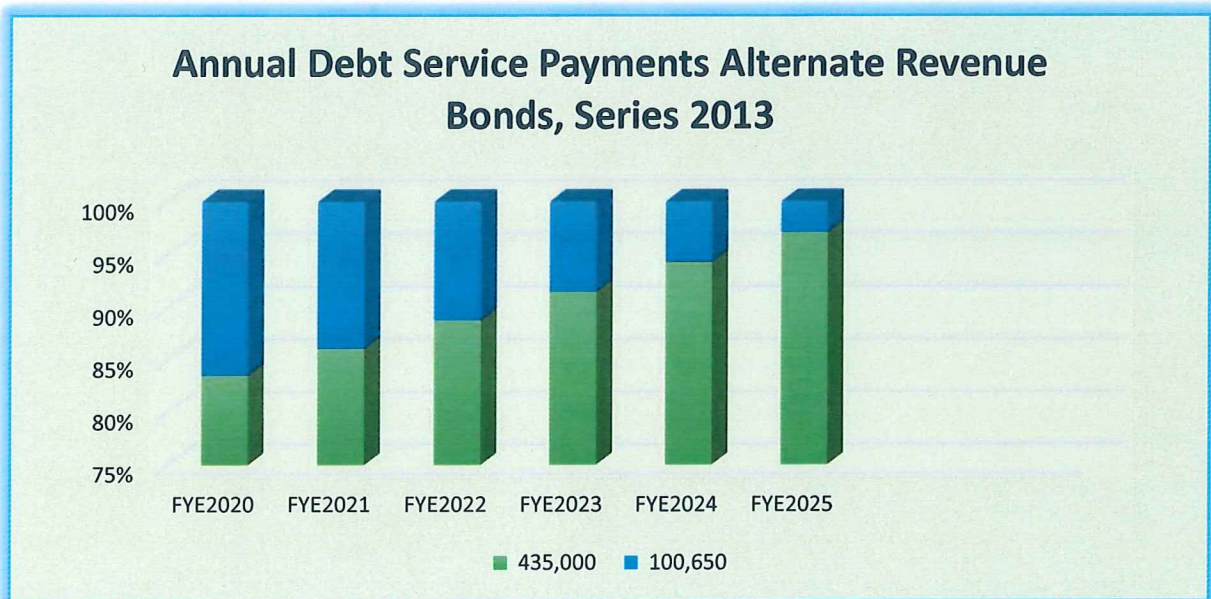
- Paid off the 2016 general obligation debt as required by the maturity date.
- Received the 2017 general obligation bond proceeds in December 2017.

2018-19 GOALS

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



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



Debt Service Schedule

Type	Payment Due Date	Rate	Principal (P)	Interest (I)	Total P&I
General Obligation Bonds, 12/1/17	11/30/18	1.37%	\$1,123,500	\$15,392	\$1,138,892
Alternate Revenue Bonds, Series 2013	06/15/18	2.00%	0	50,325	50,325
	12/15/18	3.00%	435,000	50,325	485,325
	06/15/19	2.00%	0	43,800	43,800
	12/15/19	3.00%	445,000	43,800	488,800
	06/15/20	3.00%	0	37,125	37,125
	12/15/20	3.00%	460,000	37,125	497,125
	06/15/21	3.00%	0	30,225	30,225
	12/15/21	3.00%	480,000	30,225	510,225
	06/15/22	3.00%	0	23,025	23,025
	12/15/22	3.00%	495,000	23,025	518,025
	06/15/23	3.00%	0	15,600	15,600
	12/15/23	3.00%	515,000	15,600	530,600
	06/15/24	3.00%	0	7,875	7,875
	12/15/24	3.00%	525,000	7,875	532,875
			\$3,355,000	\$415,950	\$3,770,950

Legal Debt Margin

Assessed Value (2017 Levy Year)	\$1,774,495,522
Legal Debt Margin	
Debt Limitation – 2.875% of Total Assessed Value	\$51,016,746
Total Debt Application to the Debt Limit	
General Obligation Bond Series 2017	1,123,500
Alternate Revenue Bonds	0
Total Debt Applicable to Debt Limit	1,123,400
Legal Debt Margin	\$49,893,246
Total Net Debt Applicable to the Debt Limit as a % of the Debt Limit	2.20%
Historical Debt Limit %:	
FYE2018	
FYE2017	2.28%
FYE2016	2.51%
FYE2015	2.51%
FYE2014	2.48%
FYE2013	2.39%
FYE2012	2.32%
FYE2011	2.26%
FYE2010	2.26%

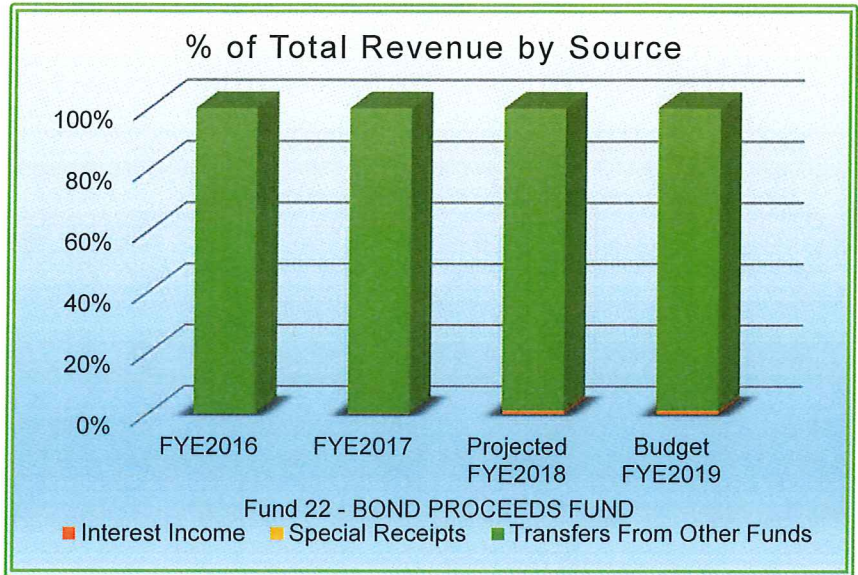
Champaign Park District
Budget Category Totals by Fund

	Fund 21 - BOND AMORTIZATION FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$732,350	\$1,101,256	\$1,112,348	\$1,138,201
Interest Income	512	1,181	2,822	2,900
Total Estimated Revenues	732,862	1,102,437	1,115,170	1,141,101
Appropriations				
Transfers To Other Funds	\$1,109,671	\$1,100,567	\$1,104,421	\$1,141,101
Total Appropriations	1,109,671	1,100,567	1,104,421	1,141,101
Net of Revenues Over (Under)				
Appropriations	(376,809)	1,870	10,749	0
Beginning Fund Balance	377,572	763	2,633	13,382
Ending Fund Balance	\$763	\$2,633	\$13,382	\$13,382

BOND PROCEED FUND

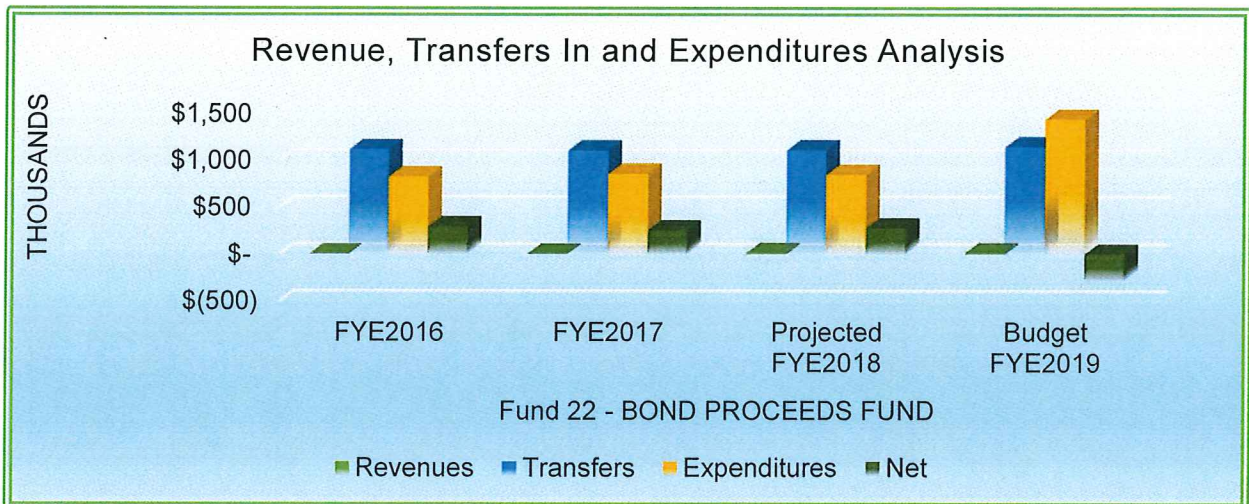
PRINCIPAL RESPONSIBILITIES

BOND PROCEED FUND – This fund is restricted to and used by the Park District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the Park District. The proceeds from the General Obligation Bond are utilized to pay the debt service on the alternate revenue bonds, as well as invest in capital assets as outlined in the capital improvement plan. The funds received are transferred from the bond proceeds fund. As the general obligation debt is considered short-term, the debt is recorded as a liability and therefore not reflected as debt service expenditures in the budget detail. The deficit fund balance at the end of the year is expected to be eliminated in the subsequent fiscal year by the transfer of funds from the Bond Amortization/Debt Service Fund as part of the repayment of the short-term bond.



Capital expenditures include carry-over projects from prior year as follows:

- Hessel Park Phase 2/3 - \$20,706 from this fund. This was budgeted for in FYE2017, but actual project was delayed for redesign work, construction began FYE2018, and project completed May 2018.
- Springer Roof Replacement - \$30,414 from this fund. Estimated completion by June 2018.
- Bresnan Meeting Center HVAC Redesign - \$18,000 from this fund.
- West Side Playground Replacement - \$207,550. Project will be re-bid in FYE2019



2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Create new fun and safe park amenities. *Status – Completed Hessel Park splash pad and restroom remodel. Work on HVAC System at Bresnan Meeting Center has begun. Improvements at Prairie Farm were carried over to FYE2019. Roof replacement at Springer Cultural Center is in progress. Continued to work on capital improvements throughout the Park District and keep on top of replacement schedules.*

2018-19 GOALS

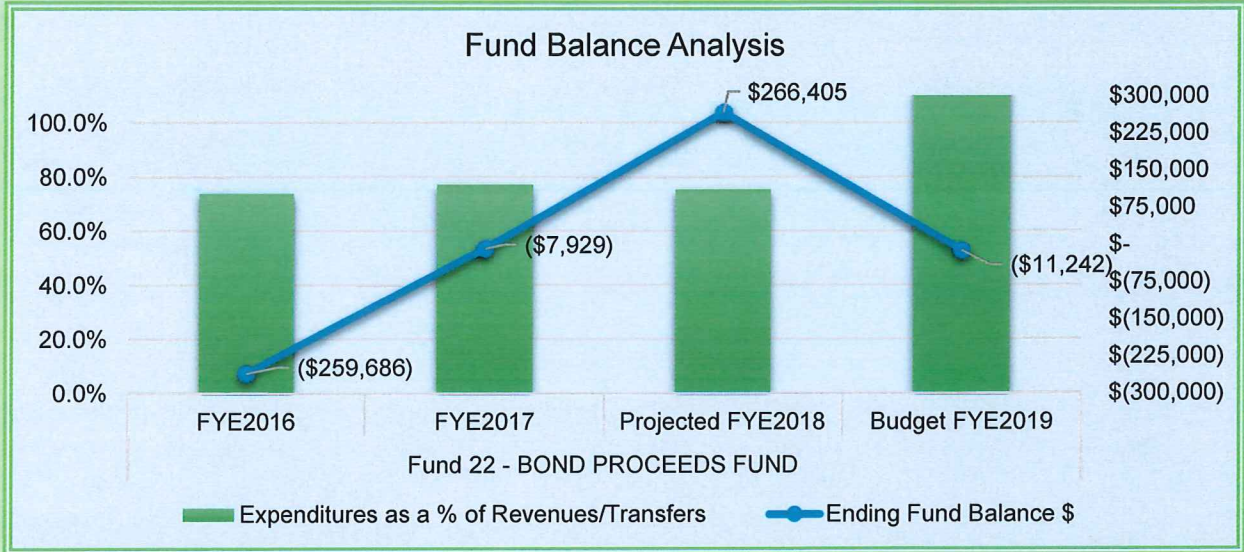
SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Create new fun and safe park amenities.
 - West Side Playground rebid and complete replacement.
 - Dodds 3-Plex scoreboard replacements.
 - Replace elevator at Springer Cultural Center
 - Noel Park playground replacement
 - Roof Replacement at Virginia Theatre.

Champaign Park District
Budget Category Totals by Fund

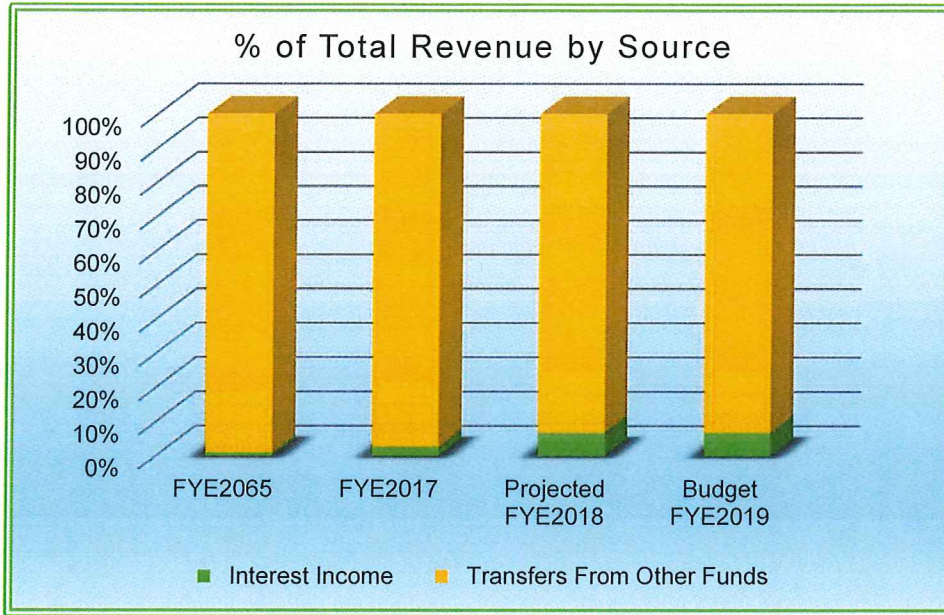
	Fund 22 - BOND PROCEEDS FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Interest Income	\$883	\$3,590	\$13,107	\$13,500
Special Receipts	0	0	0	0
Transfers From Other Funds	1,109,671	1,100,567	1,104,421	1,141,101
Total Estimated Revenues	<u>1,110,554</u>	<u>1,104,157</u>	<u>1,117,528</u>	<u>1,154,601</u>
Appropriations				
Contractual	\$3,390	\$3,428	\$3,428	\$3,578
Capital Outlay	285,667	312,390	299,103	875,670
Debt Service Principal	400,000	410,000	420,000	435,000
Debt Service Interest/Fees	131,428	126,584	120,662	118,000
Total Appropriations	<u>820,485</u>	<u>852,402</u>	<u>843,193</u>	<u>1,432,248</u>
Net of Revenues Over (Under)				
Appropriations	290,069	251,755	274,335	(277,647)
Beginning Fund Balance	(549,755)	(259,684)	(7,930)	266,405
Ending Fund Balance	<u>(\$259,686)</u>	<u>(\$7,929)</u>	<u>\$266,405</u>	<u>(\$11,242)</u>



LAND ACQUISITION FUND

PRINCIPAL RESPONSIBILITIES

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

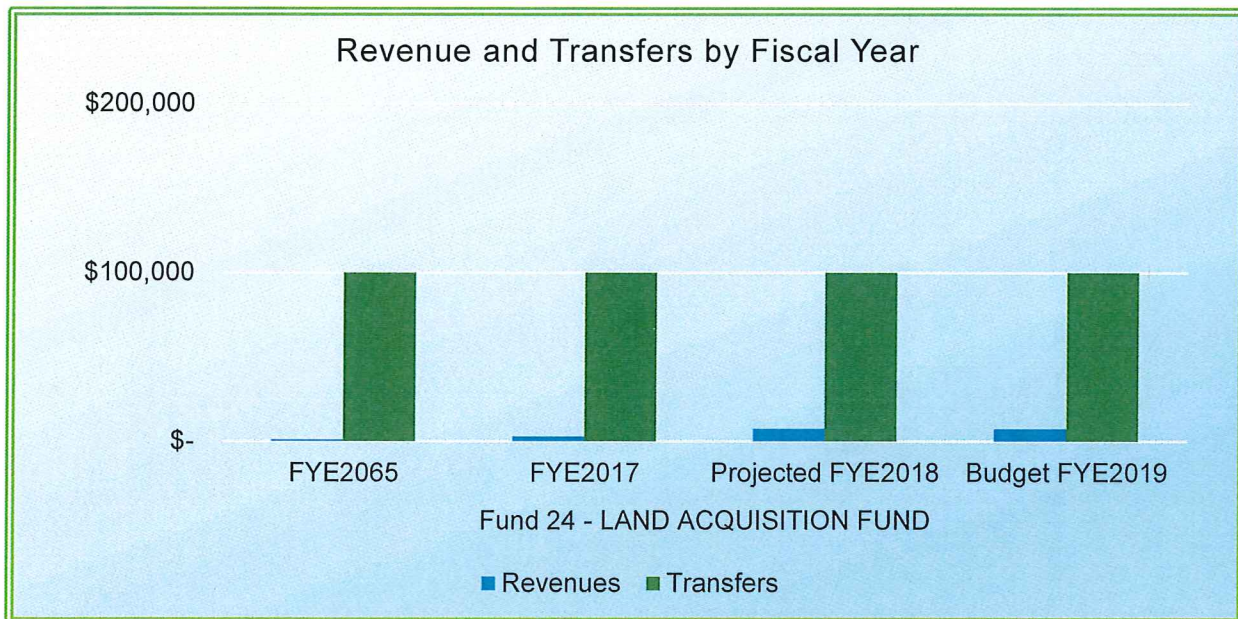


2017-18 ACCOMPLISHMENTS

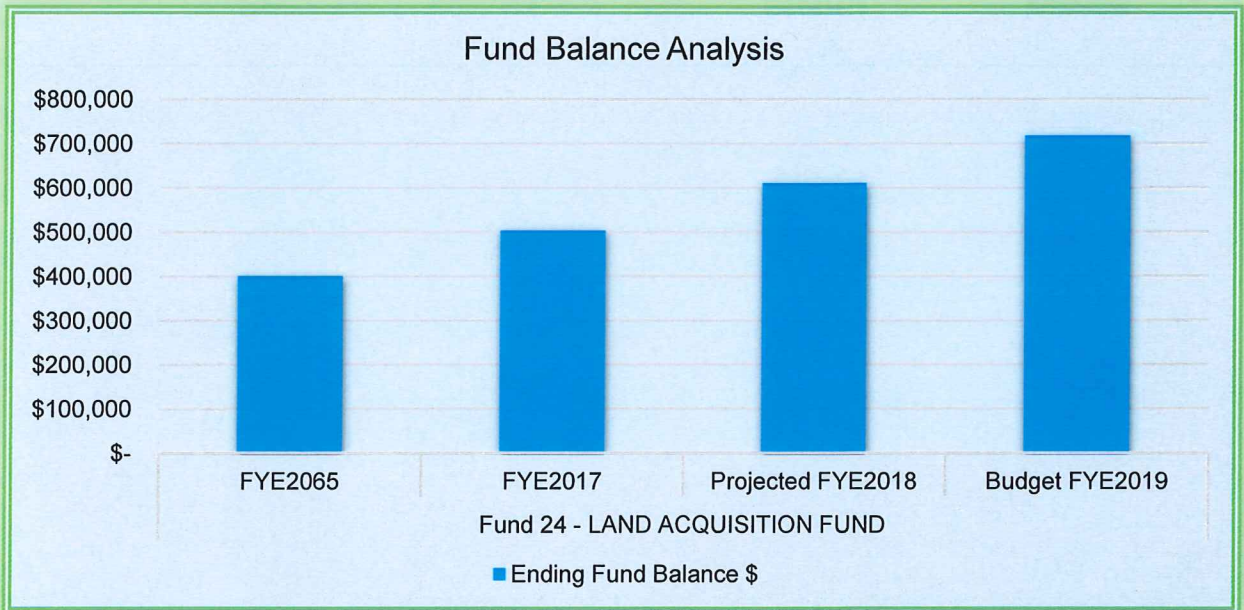
- Transferred \$100,000 from excess fund balance from the General Fund into the Land Acquisition Fund for future purchases.

2018-19 GOALS

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



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



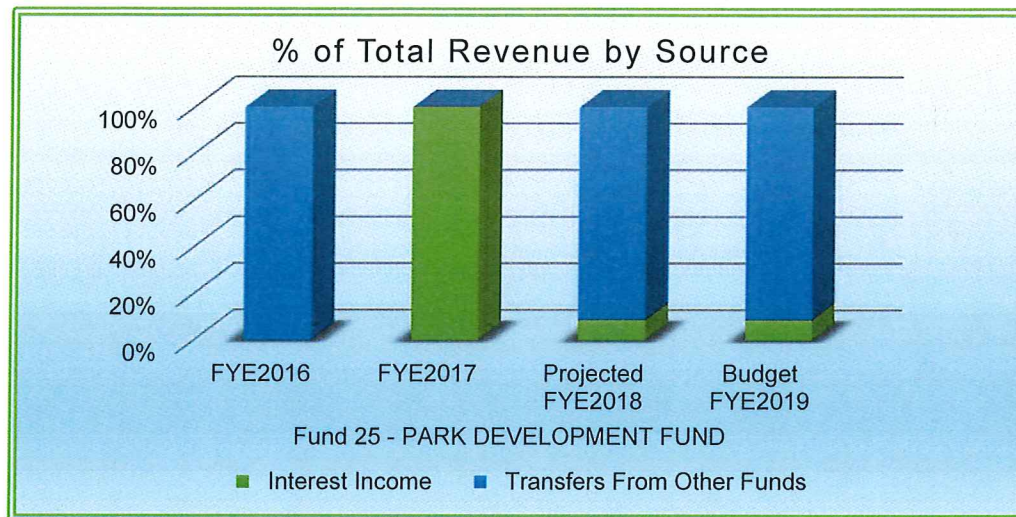
Champaign Park District
Budget Category Totals by Fund

	Fund 24 - LAND ACQUISITION FUND			
	FYE2065	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Interest Income	\$1,049	\$2,880	\$7,422	\$7,425
Transfers From Other Funds	100,000	100,000	100,000	100,000
Total Estimated Revenues	\$101,049	\$102,880	\$107,422	\$107,425
Appropriations				
Capital Outlay	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0	\$0
Net of Revenues Over (Under) Appropriations	101,049	102,880	107,422	107,425
Beginning Fund Balance	300,434	401,483	504,363	611,785
Ending Fund Balance	\$401,483	\$504,363	\$611,785	\$719,210

PARK DEVELOPMENT FUND

PRINCIPAL RESPONSIBILITIES

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



2017-18 ACCOMPLISHMENTS

- Excess funds were invested in longer-term certificates of deposit and/or money market funds, combined with the increase in the fed funds rate yielded an increase to the interest income.
- Transferred \$100,000 for future projects deemed priorities by the Board of Commissioners.

2018-19 GOALS

- Additional funds of \$100,000 to be transferred in for future projects as deemed priorities by the Board of Commissioners.
- Continue to maintain principal while earning interest on funds.
- Install paths and lighting within Spalding Park.
- Replace playground at Spalding Park.

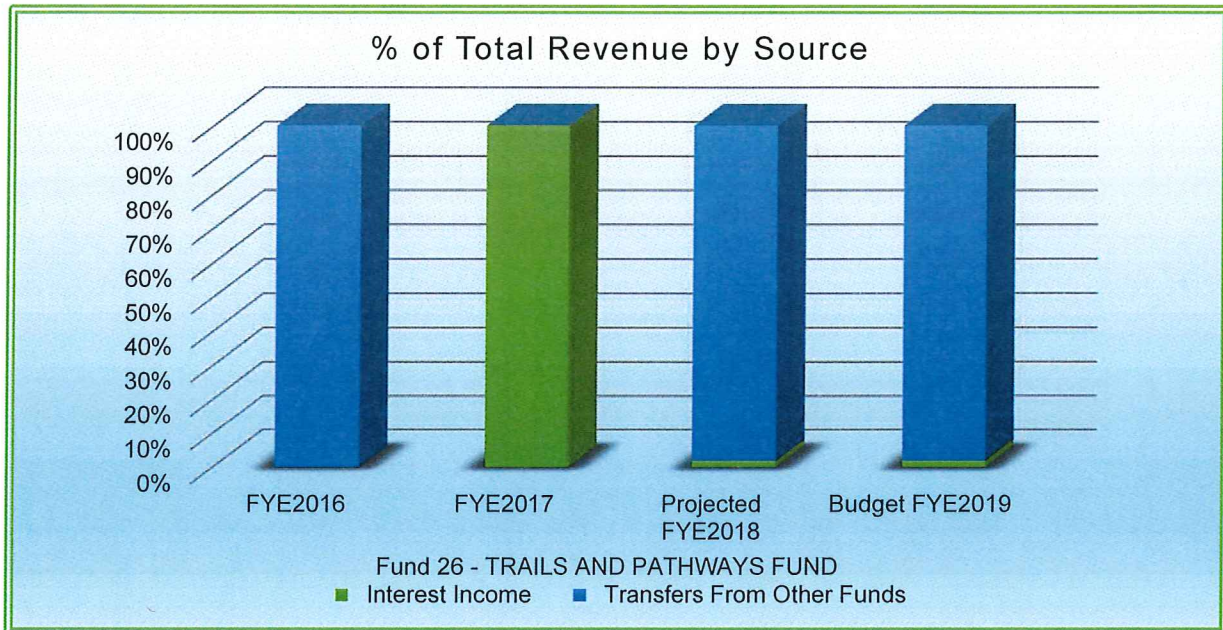
Champaign Park District
Budget Category Totals by Fund

	Fund 25 - PARK DEVELOPMENT FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Interest Income	\$66	\$3,947	\$9,389	\$9,400
Transfers From Other Funds	700,000	0	100,000	100,000
Total Estimated Revenues	\$700,066	\$3,947	\$109,389	\$109,400
Appropriations				
Routine/Periodic Maintenance	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	440,000
Total Appropriations	\$0	\$0	\$0	\$440,000
Net of Revenues Over (Under) Appropriations	700,066	3,947	109,389	(330,600)
Beginning Fund Balance	0	700,066	704,013	813,402
Ending Fund Balance	\$700,066	\$704,013	\$813,402	\$482,802

TRAILS AND PATHWAYS FUND

PRINCIPAL RESPONSIBILITIES

TRAILS AND PATHWAYS FUND – The trails and pathways fund was established in May 2016 by Board action to commit funds for trails and pathways throughout the Park District.



2017-18 ACCOMPLISHMENTS

- Invested funds in a higher interest bearing account.
- Transferred \$100,000 into fund for future trails and pathways.

2018-19 GOALS

- Additional funding of \$100,000 to be transferred into this fund to be used for future trail and pathway development within the Park District.
- Add connection path at Noel Park.

Champaign Park District
Budget Category Totals by Fund

	Fund 26 - TRAILS AND PATHWAYS FUND			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Interest Income	\$11	\$550	\$1,964	\$2,000
Transfers From Other Funds	100,000	-	100,000	100,000
Total Estimated Revenues	\$100,011	\$550	\$101,964	\$102,000
Appropriations				
Routine/Periodic Maintenance	\$0	\$0	\$0	\$0
Capital Outlay	-	-	-	53,500
Total Appropriations	\$0	\$0	\$0	\$53,500
Net of Revenues Over (Under) Appropriations	100,011	550	101,964	48,500
Beginning Fund Balance	-	100,011	100,561	202,525
Ending Fund Balance	\$100,011	\$100,561	\$202,525	\$251,025

MARTENS CENTER FUND

PRINCIPAL RESPONSIBILITIES

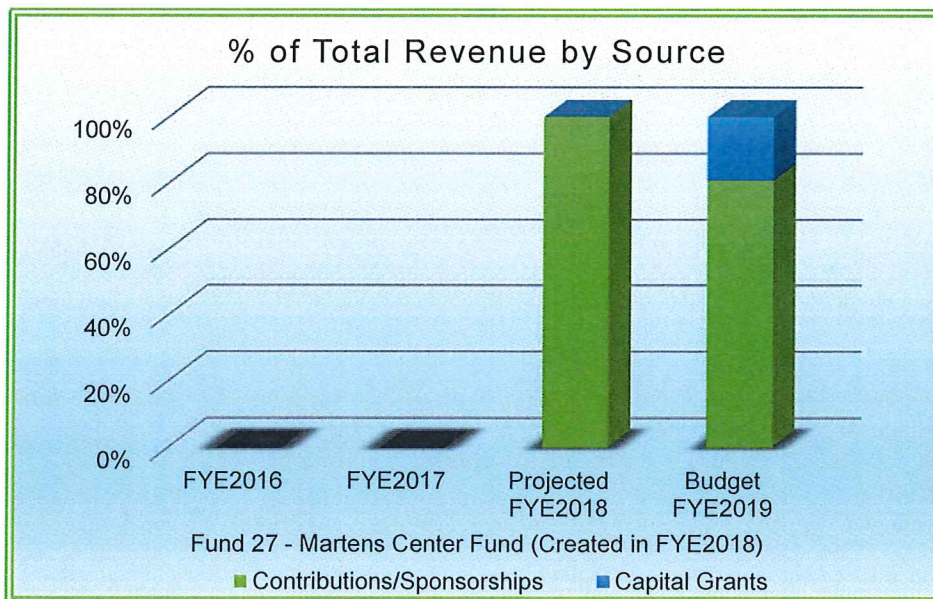
MARTENS CENTER CAPITAL DEVELOPMENT FUND – Fund to contain improvements made at this specific site through donations and fundraising efforts, as well as saving for start-up costs when facility is opened in the future.

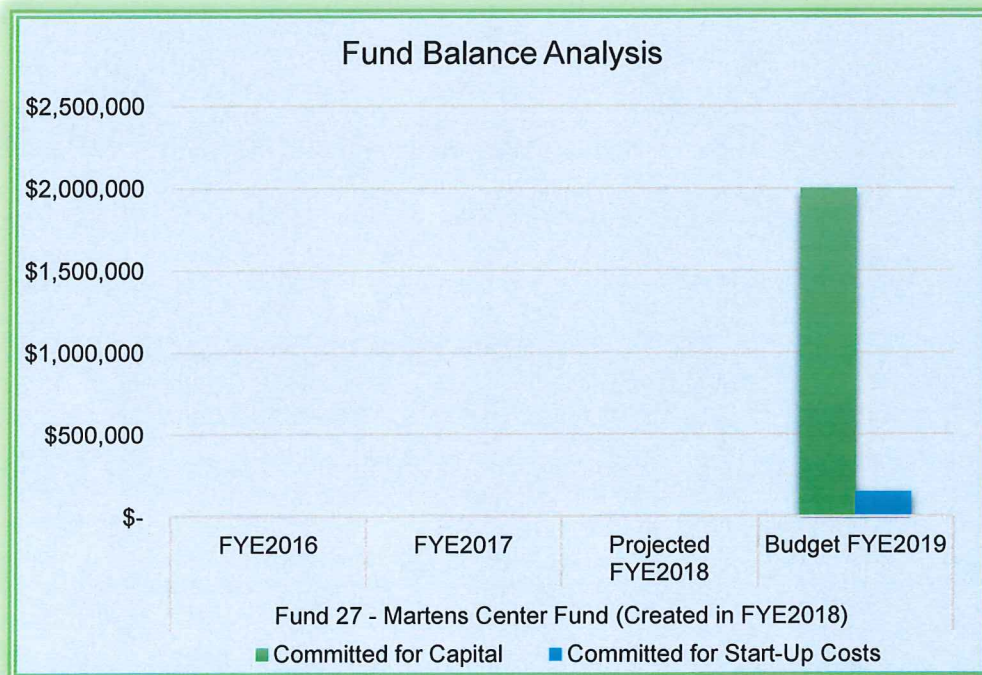
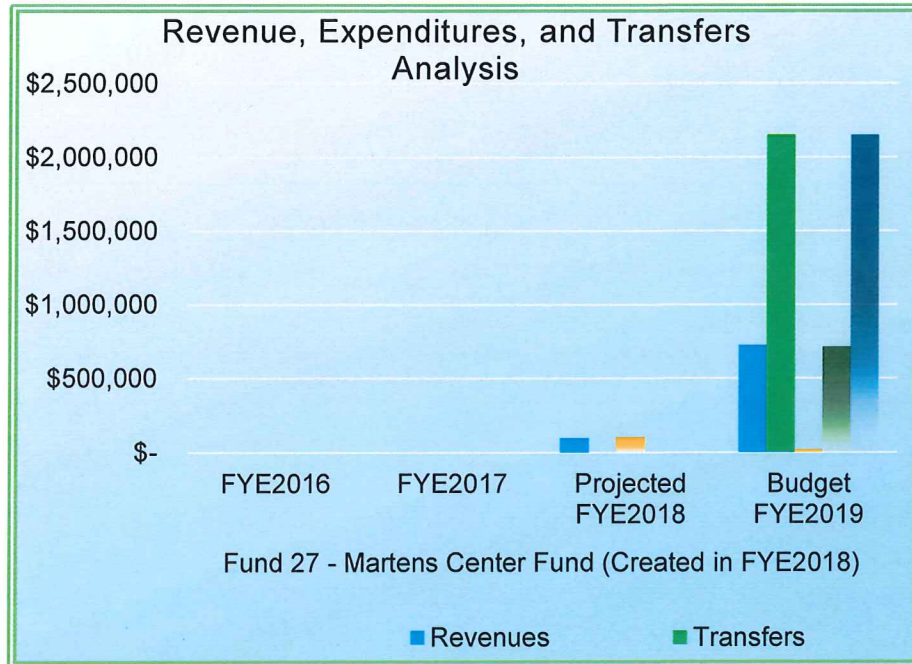
Receipts from this fund are anticipated donations, grant funding, and transfers which will be used for contractual expenditures to develop the exiting park. FYE2019 includes grant revenue anticipated for the purchase of land associated with this capital project.

Champaign Park District

Budget Category Totals by Fund

	Fund 27 - Martens Center Fund (Created in FYE2018)			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Contributions/Sponsorships	\$0	\$0	\$97,317	\$574,510
Capital Grants	0	0	0	137,500
Interest Income	0	0	0	13,000
Transfers From Other Funds	0	0	0	2,150,000
Total Estimated Revenues	\$0	\$0	\$97,317	\$2,875,010
Appropriations				
Contractual	\$0	\$0	\$97,317	\$15,010
Capital Outlay	0	0	0	710,000
Total Appropriations	\$0	\$0	\$97,317	\$725,010
Net of Revenues Over (Under) Appropriations				
Beginning Fund Balance	0	0	0	2,150,000
Ending Fund Balance	\$0	\$0	\$0	0
	\$0	\$0	\$0	\$2,150,000





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CAPITAL IMPROVEMENT PLAN



CHAMPAIGN
PARK DISTRICT

**Capital Improvement Plan
For Fiscal Years Ended April 30
2019-2024**

PRESENTED TO BOARD: February 14, 2018

Approved by Board of Commissioners: March 14, 2018

Overview

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

Capital Outlay

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A six-year CIP is developed, reviewed and updated annually. The projects outlined in the CIP includes the CIP for the fiscal year ended April 30, 2019 (FYE2019) budget year, as well as the projected plan for the next five fiscal years in accordance with Park District policy. The 2019-2024 CIP will be presented to the Board of Commissioners for review and final approval prior to the presentation and adoption of the overall Park District budget.

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

Capital Improvement Project Guidelines

The project must:

- Have a monetary value of at least \$10,000.
- Have a useful life of at least three years.
- Result in the creation of a fixed asset, or the revitalization of a fixed asset.
- Support the Park District's strategic plan or board priorities.

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

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

During the fall 2017, staff established a Capital Prioritization Committee to discuss and develop a methodology for ranking the capital project requests received by staff annually. The goal was to create a template for staff to utilize when requesting projects that are "scored" against a set of criteria with the utmost goal of evaluating the projects on an objective basis. The committee consists of ten staff representing divisions within the Park District. A template was created and implemented for the 2019-2024 CIP cycle and scores projects based on six areas: new construction, maintain existing infrastructure, legal requirement, risk mitigation, board approved documents and other criteria (grants, public input, etc.). The committee reviews the requests, seeks additional information as necessary and votes on the requests prior to including in the CIP document.

The final compilation of requests, sources of funding and scheduling presented to the Board of Commissioners are based capital prioritization committee action and review by Executive Director. By providing this planning and programming of capital improvements the effect of capital expenditures on the annual budget is determined. This provides an orderly growth of Park District assets and allows for proper planning of resources in future years.

The Park District's capital projects may include items such as the redevelopment of land, buildings, playgrounds, outdoor hard courts (tennis and basketball), athletic fields, aquatics, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of service. The average cost to fund these types of projects (excluding major renovations) is \$2 million per year.

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

CIP Funding Sources

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

General Fund

The General Fund is the general operating fund of the Park District and includes administrative, maintenance, parks and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, interest income, and other receipts such as easement fees. Available fund balance in excess of 33% of annual budgeted operating expenditures may be transferred to the Capital Improvements Fund to support future capital projects with Board approval.

Recreation Fund

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

Museum Fund

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

Champaign-Urbana Special Recreation (CUSR) Fund

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

Interest and Miscellaneous Income

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

Grants

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

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

Non-Referendum Limited Obligation Park Bonds

Non-Referendum Limited Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds, issued by local governments are secured by a pledge of the issuer's property taxing power. The legal debt limit for non-referendum bonds is .575% of assessed valuation. The Park District has the capacity to issue \$9,638,546 in general obligation bonds; however the debt service extension base (DSEB) on these bonds limits maturities to \$1,147,100 per year. The Park District uses the funds from these bonds to fund capital improvements and to develop, maintain and improve parks and facilities, acquire land, and replace outdated equipment. Funds are also used to pay the debt service for the Sholem Aquatic Center revenue bonds payable June 15 and December 15, annually through 2024.

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

Impact on the Operating Budget

The majority of the Park District's assets are invested in its physical assets or infrastructure, such as land, buildings, swimming pool, equipment, and outdoor 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 Park District strives to achieve.

The overall capital improvement plan projects will most likely result in a reduction of long-term operating expenditures, while staying on scheduled maintenance and replacement timelines with higher-efficiency equipment should meet the strategic goal of reducing energy

consumption. See the attached CIP schedule for specifics by project as to the operating budget impact.

Summary

This year the Park District CIP for FYE2019 totals \$6,483,100. The 2019-2024 CIP was approved at the March 14, 2018 Board of Commissioners regular meeting. The major capital projects included in the upcoming fiscal year include Spalding Park improvements (lights, paths, and playground replacement), roof replacement and partial sound system upgrades at Virginia Theatre, continuation of security camera installation at various facilities and parks, as well as playground replacement at West Side, Heritage Park phase 1, Henry Michael Park improvements, Commissioners Park improvements, and planning for the Greenbelt bikeway connection path. The major project approved was the shop expansion facility for the operations department to assist with the ongoing and growing demands of the district. Other capital funding is to be used for maintaining our existing parks and facilities, and vehicle/equipment replacements.

The following is a breakdown of the capital projects presented to the Board of Commissioners and budgeted for the following year, with a brief description of the major projects. Not included in the \$6,483,100, is a \$100,000 transfer from the General Fund to the Land Acquisition Fund that will come from operating budget in FYE2019.

FYE2019 Capital Summary

Capital Projects (Capital Budget):

	From New Funds	From Carryover / Excess Reserves	Totals
Capital Outlay	\$1,205,600	\$4,673,500	\$5,879,100
ADA	300,000	304,000	604,000
Total CIP Expenditures	\$1,505,600	\$4,977,500	\$6,483,100

Attachment A: Six-Year Capital Improvement Program with Descriptions
Attachment B: Replacement Schedules

CHAMPAIGN PARK DISTRICT

ATTACHMENT A

CAPITAL IMPROVEMENT PLAN 2019-2024

Project Name	FOR THE FISCAL YEARS ENDED APRIL 30,						Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
	2019	2020	2021	2022	2023	2024				
CAPITAL PROJECTS FROM NEW FUNDS										
ADA General Projects	\$ 300,000	300,000	300,000	300,000	300,000	300,000	-	1,800,000	Addressing accessibility issues in parks & facilities.	Annual funds allocated each year from CUSR property tax levy specific to ADA
BMC Basement HVAC (Project #180004)	\$ 58,000	-	-	-	-	-	-	58,000	2019 Engineering for entire building with replacement/Upgrade of HVAC system	Units showing signs of failure. New units will be more efficient. Includes \$18,000 balance from FY18 for engineering costs.
Contingency - 5% of 'new' revenues	\$ 60,000	70,000	60,000	60,000	50,000	50,000	-	350,000	Contingency for unexpected expenditures related to capital items - Calculated at 5% of the total capital by year.	To allow for unexpected expenditures that may arise during the year either beyond our control or that become a necessity to be addressed within the fiscal year. There is no known impact on the operating budget at this time.
Elevator Refurbishment @ Springer Cultural Center - increased from \$75,000 to \$110,100	\$ 110,100	-	-	-	-	-	-	110,100	Modernization includes microprocessor based system, code compliancy items, improved door operation and hydraulics. Added replacement of the cab and doors.	Modernization necessary to address performance, safety, reliability, energy savings, oper. costs. Cost includes a 10% contingency. Operating budget will include \$100 for bid notice publication, plus an annual maintenance of approximately \$5,000 based on current year fees.
Henry Michael Park New Development - #170011	\$ 82,000	-	-	-	-	-	-	82,000	Construction in FY19 for park improvements and playground. Also includes the remaining funds of \$2,200 from FY18.	Increased costs for maintenance of park estimated at \$2,200 annually from operating budget.
Playground Replacement	\$ 80,000	200,000	100,000	100,000	100,000	100,000	-	680,000	FY 19- Noel Park FY 20-Bristol & Morrissey FY 21-Clark Park FY22-Wesley Park FY23-Zahnd FY24-Robeson	Replacement of playgrounds as part of ongoing replacement schedule and needs repair. Listing of all playgrounds is included in the overall capital improvement plan document. All playgrounds will be installed by a 3rd party vendor, and the only playground to be considered for poured-in-place surfacing will be Zahnd, unless the playground land is leveled or playground is moved to higher ground. No savings for fibar material as a result of the existing replacements, estimated at \$35,000 annually for applicable sites.

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CHAMPAIGN PARK DISTRICT

CAPITAL IMPROVEMENT PLAN 2019-2024

Project Name	FOR THE FISCAL YEARS ENDED APRIL 30,						Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
	2019	2020	2021	2022	2023	2024				
Risk Management Improvements & Updates	\$ 60,000	35,000	15,000	15,000	15,000	15,000	-	155,000	Security camera equipment & wiring installation/upgrades (Tort Fund). Total project is \$60,000 with \$35,000 of the project taken out of excess restricted tort funds.	Security cameras to be added to both inside and outside of parks and facilities as noted on each request sheet. In addition this fund is for Tort Liability projects that are currently unforeseen. To continue with upgrades to all parks and facilities. FY2021 marks the beginning of the first replacement of the cameras which will be upgraded every three years. FY19 will include using \$35,000 from excess funds in the tort/liability fund, reducing the fund balance to \$310,000.
Roof Replacements at various facilities	\$ 375,000	450,000	150,000	150,000	-	150,000	-	1,275,000	FY19 Virginia Theatre (VT) FY20 Dodds Tennis Center FY 21 & FY22 are estimates FY24 is for Douglass Annex (DA) roof replacement.	All replacements based upon replacement schedule, to address defects and deficiencies. Impact to operating budget is a decrease in the unexpected repairs, as a more planned approach is taken. An additional amount will be added to the operating budget for \$100 in legal publication notices to cover the bid notice. - propose to use \$200,000 of the Foundation restoration funds to cover the roof repair at the VT in 2019, plus \$100,000 bequest received in FY18 for the VT, requiring only \$75,000 from Park District current year revenues.
Scoreboard Replacement(s) Moved from operating budget as meets capitalization threshold amount	\$ 24,000	32,000	16,000	-	-	-	-	72,000	Replacement of 3 scoreboards at the Dodds 3-Plex (FY19), 4 scoreboards at Dodds 4-Plex (FY20), 2 scoreboards at Zahnd Park (FY21)	Update and replace scoreboards by facility rather than by individual scoreboard. This new process for replacement will ensure all facilities have the same electronic equipment. Previously staff only replaced one scoreboard per year, and repaired the existing as needed.
Seal Coating/Line Striping Parking Lots	\$ 30,000	41,700	42,300	46,000	55,000	30,100	-	245,100	Annual maintenance	Annual maintenance - estimated. May decrease as we move to concrete surfaces
Toalson Park Sidewalk & Earthwork	\$ 48,000							48,000	Completion of the sidewalk and sitework upon expiration of the lease for the dirt which ends in late spring, early summer.	No operating costs to the District once installed as the maintenance would revert to the City of Champaign.

FOR THE FISCAL YEARS ENDED APRIL 30,							Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Project Name	2019	2020	2021	2022	2023	2024				
Trail/Path Connection at Noel Park	\$ 53,500							53,500	6' wide connector path at Noel Park to connect the existing trail/path.	Will also include an additional \$1,500 in the operating budget for one-time professional fees.
Vehicle Replacement - Recreation	\$ 40,000	-	-	-	-	-	-	40,000	Replacement of 1 vehicle for recreation - a 15-passenger van	1996 passenger van is restricted to in-town driving only due to age of vehicle, sound truck inadequate for Showmobile transport.
Vehicle Replacement-Operations	\$ 185,000	230,000	245,000	300,000	300,000	155,000	-	1,415,000	Replacement of 3 2006 F150 trucks (vehicle #'s 32, 39, 42) and the replacement of the garbage truck (#33) in operations. Years 2021-2024 may include Recreation vehicles as per replacement schedule and analysis of vehicle at time of replacement.	Replacement Scheduled. Replacement of aging vehicles "per schedule", The body of the garbage truck is failing and can no longer be welded for repairs. The estimate to replace is \$110,000 of the total request.
Amphitheatre Replacement at Douglass Park	\$ -	-	-	150,000	-	-	-	150,000	Replacement of existing wood retaining wall seating and grading.	Replace with concrete seating, retaining walls, increase grading of the South side. No impact on operating budget.
Champaign Park District mobile App	\$ -	18,000						18,000	Purchase and implementation of a mobile app to further serve our residents.	The app would provide weather/cancellations, deadline and event reminders, ability to register for programming, scanning of membership cards but does not allow access to restricted rooms. The app was originally to be constructed in-house, but it appears that staff could purchase the app and customize it as necessary. Refer to http://centralparks.net for additional detailed information. There is no annual fee to use this service from the operating budget

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CHAMPAIGN PARK DISTRICT

CAPITAL IMPROVEMENT PLAN 2019-2024

Project Name	FOR THE FISCAL YEARS ENDED APRIL 30,						Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
	2019	2020	2021	2022	2023	2024				
Dodds 3-Plex Upgrades	\$ -	35,000	150,000	-	-	-	-	185,000	Dodds 3plex bathroom/concessions building and potential fencing of complex. FY20 is scheduled for the Design work, and FY21 for construction	The building is in disrepair and needs to be replaced. When it rains, both bathrooms are completely covered with water which makes it a hazard to enter the bathroom as the floors are concrete so it becomes very slippery. The walls of this facility have moved off its foundation. Fencing in the complex would allow better control of the facilities in terms of controlling access and would allow for taking admission at tournaments. Reduction in repairs within the operating budget as a result of this upgrade.
Equipment - Kubota Replacement	\$ -	-	-	-	-	20,000	-	20,000	Replacement of utility/snow equipment.	Replacement based upon replacement schedule, as well as maintenance and repair costs of existing equipment.
Equipment-Replacement Chipper	\$ -	-	35,000	-	-	-	-	35,000	Scheduled replacement of 1996 chipper.	Upgrade to more modern, faster, efficient unit per replacement schedule.
Equipment-Replacement of Rolling Equipment	\$ -	-	-	-	-	-	50,000	50,000	Annual equipment replacement	Equipment upgraded per replacement schedules and based on annual evaluation of needs as time draws closer.
Flower Staging Area (Operations) - not included in the current operations expansion drawings	\$ -	-	-	35,000	-	-	-	35,000	Replacement of wooden units which are beginning to deteriorate and need repair. These are not part of the proposed operations expansion project.	Partial replacement of wooden structures due to failures; replacement of shade cloths. These structures can be relocated if necessary pending outcome of shop expansion. No expected impact on operating budget.
General Flooring	\$ -	-	30,100	-	-	-	-	30,100	Replace carpet and tile throughout the entire facility at Hays Recreation Center. There is 4,300 total square footage; 1400 is carpeted and 2900 is tiled at the present.	2021-Hays Center flooring replacement. For the other years, the amount falls below the capitalization threshold and thus is included in the operating budgets.

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CHAMPAIGN PARK DISTRICT

CAPITAL IMPROVEMENT PLAN 2019-2024

Project Name	FOR THE FISCAL YEARS ENDED APRIL 30,						Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
	2019	2020	2021	2022	2023	2024				
LRC Utility Access	\$ -	-	-	-	25,000	-	-	25,000	Provide paved access to west mechanical rooms.	Poured concrete surfaces allowing vehicular access to LRC mechanical rooms, thus reducing damage and subsequent turf and planting repairs. Staff efficiencies to have a positive impact on the operating budget.
Parking and Drive at Eddie Albert Gardens in Dodds Park	\$ -	-	-	-	-	-	140,000	140,000	Provide additional parking and paved access to east gardens.	This has been a public request for some time. Also will help eliminate turf destruction and repair. Allow to redirect staff time to other areas, and reduce the repair/supply costs within the operating budget.
Prairie Farm Pavilion (#180007)	\$ -	\$ 73,000	-	-	-	-	-	73,000	Drainage issues at Prairie Farm - FY18 balance of \$13,000 was rolled over into FY19 for design with construction following in FY19 as well.	Construction would allow exterior accessibility to restrooms as well as covered program/rental space. Potential for increased patron use, however no impact on operating budget expected unless patrons charged rental fee for pavilion private use.
Replacement of Kaufman Boathouse	\$ -	-	-	-	-	-	150,000	150,000	Replacement of useless space with accessible restrooms and rentable shelter. Existing boathouse will be demo by staff and the replacement is delayed to future years.	Boathouse has reached useful life expectation. New restrooms and rentable space will be a draw for the site, as well as programming space. The cost also includes an estimate for architectural and engineering costs. Potential impact to operating budget is increased A&E costs to work on planning of new master plan for that location.
Sholem Replacement Shade Cloth	\$ -	-	-	20,000	-	-	-	20,000	Replacement of existing deteriorating shade structures as needed	This is an annual request by patrons at the end of year surveys conducted. Last shades purchased were in October 2007. No impact on operating budget.
Soccer Goals - Dodds Soccer	\$ -	-	-	-	-	14,000	-	14,000	Replace two of the larger soccer goals at the Dodds Soccer fields.	Periodic replacement of goals due to wear and tear/aging.
Sunset Ridge Lot Entrance Re-Location	\$ -	40,000	-	-	-	-	-	40,000	Complete initial park plan	Re-locate parking entry to Peppermill extension

CHAMPAIGN PARK DISTRICT

CAPITAL IMPROVEMENT PLAN 2019-2024

FOR THE FISCAL YEARS ENDED APRIL 30,										
Project Name	2019	2020	2021	2022	2023	2024	Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Tennis Center Backdrop Replacement	\$ -	-	-	10,000	12,000	-	-	22,000	Replacement of backdrops and court dividers.	Replacement of backdrops on south side and court dividers. Some of backdrops are torn, different colors, and in need of updating. No impact on operating budget.
Tennis Center Court Fans	\$ -	-	70,000	-	-	-	-	70,000	Replacement of under-sized units.	Replacement of units to allow for increased air flow for patrons. When comparing to installing air conditioning, staff does not see an increase in revenue to justify the cost of installation of units and monthly utilities. Many of the summer programs continue to be held outdoors for various reasons and would continue despite having AC at the TC; thus the fans should be sufficient.
Tennis Center Shed Replacement	\$ -	-	-	-	-	-	10,000	10,000	Replace existing "garage".	Provide for better storage options, which are limited currently. No impact on operating budget.
Trail and Park Path Additions	\$ -	-	125,000	125,000	68,500	125,000	700,000	1,143,500	Annual addition/updates to trails and park paths. Reduced 2023 for the amount of path added at North Champaign Trail.	The trails plan developed internally by the planning department, in conjunction with discussions with Regional Planning Commission address the locations identified. No impact on operating budget.
Trail/Path Connection at North Champaign Trail	\$ -	-	-	-	81,500	-	-	81,500	Installation of trail connection from the North Champaign Trail west of Gordon Food Service.	Connection was never completed from documentation created in 1997. An additional \$2,000 will be added to the operating budget for professional fees related to the project.
Virginia Theatre (VT) Lighting Project	\$ -	-	-	-	-	-	55,000	55,000	Computer-controlled programmable moving lights for live shows	Project delayed at this time until additional information can be obtained and presented for review, along with quotes for the service requested. Will re-evaluate the project as part of the 2020 review of capital projects.

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FOR THE FISCAL YEARS ENDED APRIL 30,										
Project Name	2019	2020	2021	2022	2023	2024	Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
Virginia Theatre (VT) Orchestra Pit Cover	\$ -	-	-	-	-	-	50,000	50,000	Custom-designed solid wood cover for the orchestra pit	To cover the orchestra pit when not in use to facilitate providing additional space on the stage, as well as prevent falling into the open space. Delayed to future years as there needs to be a more precise estimate of the costs given this is a historic theatre. In addition if a safety issue, then should be presented to the safety committee. This project will be re-evaluated in the 2020 review of capital projects and possibly moved up.
Wide Area Mower	\$ -	-	-	-	50,000	-	-	50,000	Replacement mower	Plan is to re-claim Douglass and Zahnd parks from the contracted mowers at \$12,250/year. New staff would account for \$27,000 plus benefits and the mower would be \$6,500/year (purchase over 8 year useful life). These funds would be reinvested back into the parks since they are of "showcase" grade and deserve our full attention.
SUBTOTAL-Capital from New Revenues	\$ 1,505,600	\$ 1,524,700	\$ 1,338,400	\$ 1,311,000	\$ 1,057,000	\$ 959,100	\$ 1,155,000	\$ 8,850,800		
CARRY-OVER PROJECTS FROM FY18 AND NEW PROJECTS FROM EXCESS RESERVES										
Carry Over Project #170021 Heritage Phase 1 - any "savings" will be applied to the Greenbelt Connection link - reduced from \$1,132,560 approved by Board	\$ 700,000	-	-	-	-	-	-	700,000	Site preparation and earthwork around perimeter of lake, utilities, hardscape including a concrete path, stone jetties and weir wall; also to include boardwalk and woodland platform with footbridges, and partial landscaping.	Budgeted for in FY17, but carried over into FY18. This project will be funded from excess funds (fund 16). Projecting a savings of \$432,560 to be applied to the Greenbelt Connection Path project if authorized by Board.
Carry Over Development at Commissioners Park	\$ 280,000	-	-	-	-	-	-	280,000	FY18-Design A/E FY19-construction phase and completion.	Land improvements required under IDNR agreement, must be completed within 3 years from fall 2016.
Carry Over from FY18 Project #180006 Playground Replacement West Side playground	\$ 207,500	-	-	-	-	-	-	207,500	Carry-over from FY 18 - West Side Playground replacement	Replacement of playgrounds as part of ongoing replacement schedule and needs of repair.

Project Name	FOR THE FISCAL YEARS ENDED APRIL 30,						Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
	2019	2020	2021	2022	2023	2024				
Carry Over from FY18 Project #180009 Risk Management Improvements & Updates	\$ 16,000	-	-	-	-	-	-	16,000	Security camera installation/upgrades (Tort Fund). Balance to come out of restricted tort fund reserves to cover installation of cameras.	Complete addition of interior & exterior security cameras to be added to Leonhard Recreation Center scheduled for FY18, and roll unused balance forward to be used for FY19 installation of security cameras included above.
CUSR New Location Space	\$ 304,000	-	-	-	-	-	-	304,000	Renovate an existing facility to accommodate CUSR programming, or consider building a new facility due to the demolition of Spalding Rec Center in Spring 2018.	Available ADA funds from new revenues is \$300,000 plus carry over of \$450,000 specific to ADA improvements.
Greenbelt Bikeway Connection Path	\$ 105,000	645,000	-	-	-	-	-	750,000	FY19-Design A/E. Schematic design work is in progress during FY18 with additional information being gathered by all parties involved with this project.	Apply \$432,560 "savings" from Heritage Park Phase 1 revised that has been previously set aside towards this project. If approved, it would be best to formally "commit" the funds via a resolution such that when the grant application process rolls around (August/September) we are ready to begin.
Shop Expansion	\$2,650,000	-	-	-	0	0	-	2,650,000	FY19-Design A/E, sitework and construction begins.	Added additional \$250,000 to cover the design development & construction docs, plus any additional contingencies and A&E Construction 'management' fees once we break ground.
Spalding Park Design & Construction, Paths, Lighting and Playground Replacement	\$ 440,000	-	-	-	-	-	-	440,000	FY19 - lighting, paths and playground replacement, which was originally purchased in 1996 and has been in need of replacement, but put on hold. Added \$120,000 for playground/ pour-in-place surfacing as original cost of \$320,000 for all components only covered the cost estimate for lighting & paths provided by Unit 4 at the 2/28/18 special meeting	Excess funds earmarked from the Park Development Fund balance of \$809,000, If use funds for Heritage Park, still have \$693,000 remaining for this project. Will need to install paths, lighting, and replace the playground that was originally installed in 1996. The playground has been on hold for several years now as the property development has been negotiated with Unit 4. Also propose to add pour-in-place surfacing at this park.

Project Name	FOR THE FISCAL YEARS ENDED APRIL 30,						Amounts from CIP Requests Submitted and DELAYED to Future Years pending additional information	Totals	DESCRIPTION OF PROJECT	JUSTIFICATION and Impact on Operating Budget
	2019	2020	2021	2022	2023	2024				
Virginia Theatre Sound System Phase 1	\$ 275,000						275,000	Complete phase 1 only of the proposed 4-phase project. The entire project is to purchase & install a new sound system for the Virginia Theatre, include fill speakers throughout the auditorium, add the support system for new linear speakers, new sound board and controls.	Currently rent equipment at approximately \$4,000 per event which will continue even by completing phase 1, just will improve the sound quality within the theatre.	
SUBTOTAL-Carry-over / Excess	\$4,977,500	645,000	-	-	-	-	5,622,500			
GRAND TOTAL CAPITAL PROJECTS FOR 2019-2024										
TOTAL CAPITAL PROJECTS	\$6,483,100	\$2,169,700	\$1,338,400	\$1,311,000	\$1,057,000	\$ 959,100	\$1,155,000	\$ 14,473,300		

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Operations Department
Replacement Schedule
Equipment

The following is the suggested replacement schedule for the district's Equipment. Equipment longevity varies greatly upon equipment type, use, safety, and repair costs.

<u>Item</u>	<u>Model</u>	<u>Year</u>	<u>FY Replacement</u>
Vermeer Chipper	1250	1996	20/21
Land Pride Mower	AFM4211	2011	21/22
Kabota Tractor	BX2230	2006	23/24



Operations Department
Replacement Schedule
Vehicles

The following is the suggested replacement schedule for the district's fleet vehicles. Barring unforeseen circumstances, fleet vehicles are replaced every 10 to 12 years, based upon age, repair history, mileage and appearance.

<u>Make</u>	<u>Model</u>	<u>Year</u>	<u>Dept.</u>	<u>FY Replacement</u>
Ford (32)	F150	2006	Ops - SP	18/19
International (33)	Garbage	2008	Ops - GM	18/19
Ford (39)	F150	2006	Ops – GM	18/19
Ford (42)	F150	2006	Ops – SP	18/19
Chevrolet (14)	14 pass. Van	2000	Recreation	18/19
Ford (64)	F350 Dump Truck	2006	Ops – GM	19/20
Dodge (58)	Ram Truck	1998	Ops- HNA	19/20
Chevrolet (52)	1500	2005	Ops – GM	19/20
Ford (48)	F150	2006	Ops – HNA	20/21
Ford (22)	F150	2006	Ops – GM	20/21
Chevrolet (47)	1500	2006	Ops – GM	20/21
Ford (66)	F150	2006	Ops – GM	20/21



Operations Department
Replacement Schedule
Outdoor Tennis Court Surfaces

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

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

<u>Location (# of courts)</u>	<u>Last Renovated</u>	<u>Last Refurbished</u>	<u>FY Refurb/Renov</u>
Sunset Ridge Park (1)	2011/12 (new)	N/A	19/20 Refurb.
Eisner Park (1 synth)	1990/91	2008/09	HOLD
Centennial Park (Lindsey) (8)	1997/98	2006/07 2013/14	20/21 Refurb.
Clark Park (2)	1996/97	2014/15	21/22 Refurb.
Morrissey Park (4)	1994/95	2008/09 2015/16	22/23 Refurb.
Hessel Park (4)	2004/05	2016/17	24/25 Refurb.
Hessel Park Pickle Ball (1)			TBD
Spalding Park (4)	1995/96	2008/09 2016/17	24/25 HOLD Renov. (Unit 4 Agreement)



Operations Department
Replacement Schedule
Building Roofing

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

<u>Facility</u>	<u>Location and Type</u>	<u>Replacement FY</u>
Virginia Theatre	TBD	18/19
Dodds Tennis Center	Court Roof Flat Roof	19/20 19/20
Prairie Farm	Trolley Barn	20/21
Operations	Office	21/22
Douglass Annex	All	23/24



CHAMPAIGN PARK DISTRICT

Operations Department Replacement Schedule Outdoor Playground Structures

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

<u>Install Year</u>	<u>Location</u>	<u>Surface</u>	<u>Replace FY</u>
1998	Morrissey	Fibar	18/19
1996	Spalding	Fibar	HOLD
1998	Clark	Fibar	19/20
1999	Noel	Fibar	20/21
1999	Zahnd	Fibar	21/22
2000	Robeson	Fibar	22/23
2000	Bristol	Fibar	HOLD (Boneyard)
2001	Millage	Fibar	23/24
2002	Johnston	Fibar	
2002	Mayfair	Fibar	
2003	Wesley	Fibar	
2003	Davidson	Fibar	
2003	Turnberry Ridge	Fibar	
2004	Robeson M. West	Fibar	
2005	Mulikin	Fibar	
2007	Prairie Farm	Fibar	
2007	Centennial	Poured in Place	
2009	Scott	Fibar	
2009	Toalson	Fibar	
2010	Hazel	Fibar	
2010	Dodds	Fibar	
2011	Garden Hills	Poured in Place	
2011	Sunset Ridge	Fibar	
2011	Porter	Fibar and PIP	
2014	Eisner	Poured in Place	
2014	Douglass	Poured in Place	
2014	Powell	Fibar	
2014	Glenn	Fibar	
2016	Hessel	Fibar and PIP	
2017	Beardsley	Fibar	
2018	West Side	Fibar and PIP	
Future	Henry Michael	TBD	
Future	Commissioners	TBD	

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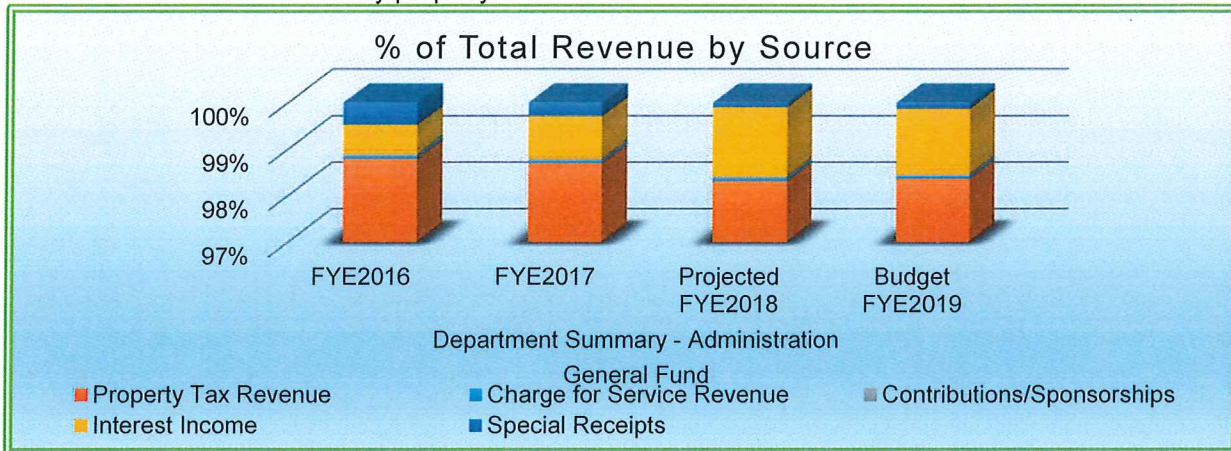
DEPARTMENTAL INFORMATION

GENERAL FUND

Administration

PRINCIPAL RESPONSIBILITIES

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



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

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Executive				
Executive Director	1.0	1.0	1.0	1.0
Assistant to the Executive Director	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0
Finance				
Director of Finance	1.0	1.0	1.0	1.0
Administrative Assistant	.87	.87	.87	.87
Development Director	1.0	1.0	1.0	1.0
Assistant Director of Finance	1.0	1.0	1.0	1.0
Accounting Clerk	1.75	1.75	1.75	1.75
Accounts Payable Coordinator	1.0	1.0	1.0	1.0
Building Service Worker	1.0	1.0	1.0	1.0
	7.62	7.62	7.62	7.62
Human Resource & IT (Risk in Fund 04 Liability)				
Director of HR, IT, Risk	1.0	1.0	1.0	1.0
HR Coordinator	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0
Total FTE's	11.62	11.62	11.62	11.62

Figure 3 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 GOALS

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

OBJECTIVES:

- Identify sources to provide capital development funds for new parks, facilities and amenities. *Status – Was able to transfer funds towards the development of new facility because the Park District has been fiscally conservative.*

2018-19 GOALS

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

OBJECTIVES:

- Develop customer service standards and training.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.

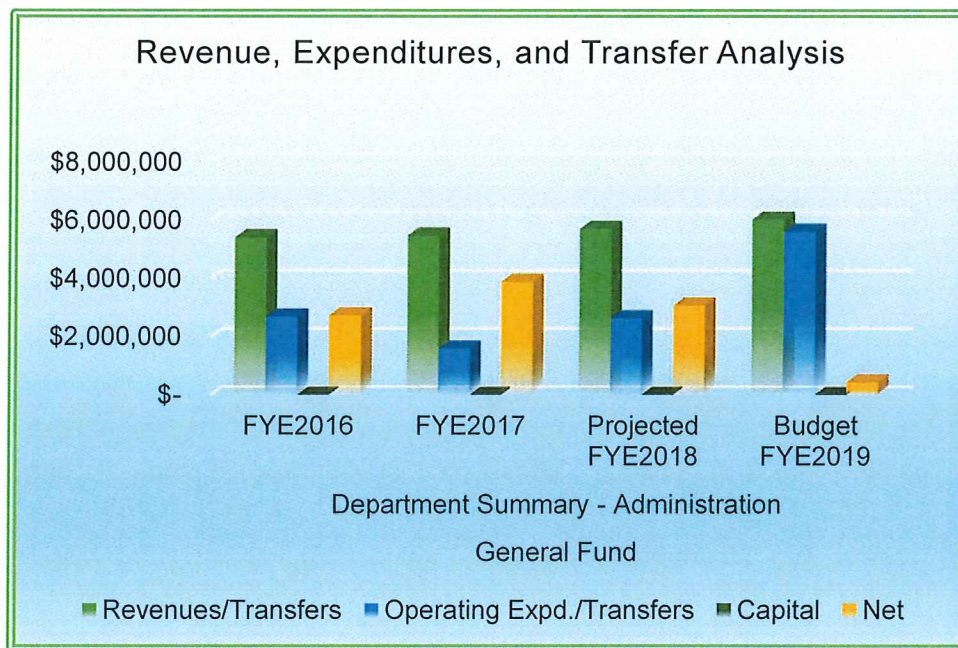
SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Determine the level of service for parks, facilities and amenities to meet all residents' needs.

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Operating Expenditures Per Capita	\$17.46	\$17.56	\$18.24	\$19.65



Champaign Park District
Budget Category Totals by Department

	General Fund			
	Department Summary - Administration			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$5,338,145	\$5,395,487	\$5,597,600	\$5,917,935
Charge for Service Revenue	2,956	3,410	4,257	3,800
Contributions/Sponsorships	2,750	2,500	1,750	2,500
Interest Income	33,610	49,590	84,500	84,500
Special Receipts	26,019	16,051	5,880	8,100
Total Estimated Revenues	<u>\$5,403,480</u>	<u>\$5,467,038</u>	<u>\$5,693,987</u>	<u>\$6,016,835</u>
Appropriations				
Salaries and Wages	\$684,050	\$736,777	\$759,787	\$775,317
Fringe Benefits	356,342	332,566	353,300	362,629
Contractual	317,865	318,429	317,644	338,845
Commodities/Supplies	48,847	50,938	57,008	81,370
Utilities	38,659	45,248	46,803	47,428
Routine/Periodic Maintenance	11,117	0	36,229	45,000
Transfers to Other Funds	1,228,600	100,000	1,058,700	3,950,000
Total Appropriations	<u>\$2,685,480</u>	<u>\$1,583,958</u>	<u>\$2,629,471</u>	<u>\$5,600,589</u>
Net of Revenues Over (Under) Appropriations	<u>\$2,718,000</u>	<u>3,883,080</u>	<u>3,064,516</u>	<u>\$416,246</u>

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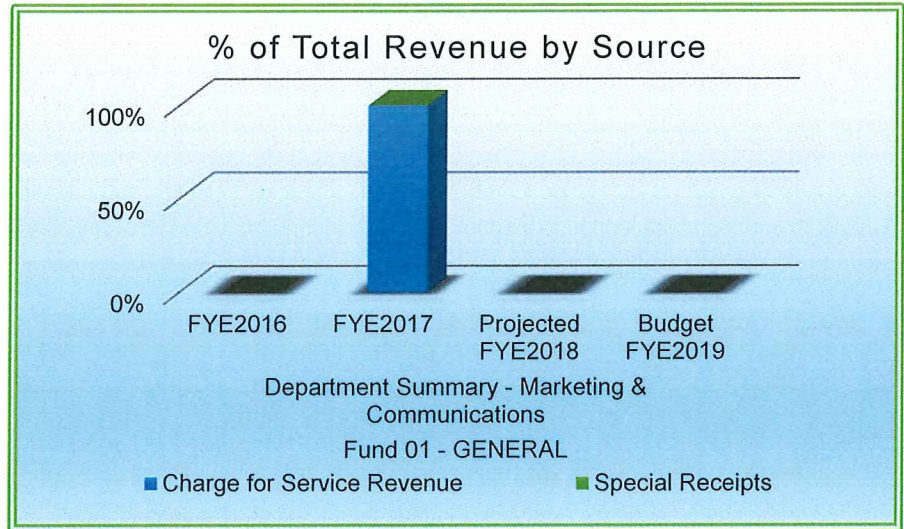
CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 01 GENERAL					
Dept 01-001 - ADMINISTRATION					
ESTIMATED REVENUES					
	PROPERTY TAX REVENUE	5,338,145	5,395,487	5,597,600	5,917,935
	CHARGE FOR SERVICE REVENUE	2,956	3,410	4,257	3,800
	CONTRIBUTIONS/SPONSORSHIPS	2,750	2,500	1,750	2,500
	INTEREST INCOME	33,610	49,590	84,500	84,500
	SPECIAL RECEIPTS	26,019	16,051	5,880	8,100
	TOTAL ESTIMATED REVENUES	<u>5,403,480</u>	<u>5,467,038</u>	<u>5,693,987</u>	<u>6,016,835</u>
APPROPRIATIONS					
	SALARIES AND WAGES	684,050	736,777	759,787	775,317
	FRINGE BENEFITS	356,342	332,566	353,300	362,629
	CONTRACTUAL	310,231	312,441	317,067	330,095
	COMMODITIES/SUPPLIES	36,331	40,713	46,788	69,595
	UTILITIES	38,203	44,792	46,343	46,968
	ROUTINE/PERIODIC MAINTENANCE	11,117		36,229	45,000
	TRANSFERS TO OTHER FUNDS	1,228,600	100,000	1,058,700	3,950,000
	TOTAL APPROPRIATIONS	<u>2,664,874</u>	<u>1,567,289</u>	<u>2,618,214</u>	<u>5,579,604</u>
	NET OF REVENUES/APPROPRIATIONS - 01-001 - ADMINIST	<u>2,738,606</u>	<u>3,899,749</u>	<u>3,075,773</u>	<u>437,231</u>
Dept 20-070 - ADMINISTRATION - SAFETY					
APPROPRIATIONS					
	CONTRACTUAL	7,634	5,988	577	8,750
	COMMODITIES/SUPPLIES	12,516	10,225	10,220	11,775
	UTILITIES	456	456	460	460
	TOTAL APPROPRIATIONS	<u>20,606</u>	<u>16,669</u>	<u>11,257</u>	<u>20,985</u>
	NET OF REVENUES/APPROPRIATIONS - 20-070 - ADMINIST	<u>(20,606)</u>	<u>(16,669)</u>	<u>(11,257)</u>	<u>(20,985)</u>
	ESTIMATED REVENUES - FUND 01	<u>5,403,480</u>	<u>5,467,038</u>	<u>5,693,987</u>	<u>6,016,835</u>
	APPROPRIATIONS - FUND 01	<u>2,685,480</u>	<u>1,583,958</u>	<u>2,629,471</u>	<u>5,600,589</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 01	<u>2,718,000</u>	<u>3,883,080</u>	<u>3,064,516</u>	<u>416,246</u>

Marketing and Communications

PRINCIPAL RESPONSIBILITIES

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



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

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Director of Marketing and Communications	0	1.0	1.0	1.0
Graphic Designer	1.0	1.0	.25	.25
Marketing Coordinator (Included in recreation in FYE2016)	0	1.0	1.0	1.0
Total FTE's	1.0	3.0	2.25	2.25

Figure 4 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Develop both an internal and external culture of treating customers and co-workers/board members like family. *Status – increased parade and expo opportunities for staff to come together.*
- Develop a marketing plan to promote friendliness, safety and hospitality. *Status – Developed new partnerships. Collaborated with Urbana Park District on Parks and Rec Month Campaign.*

2018-19 GOALS

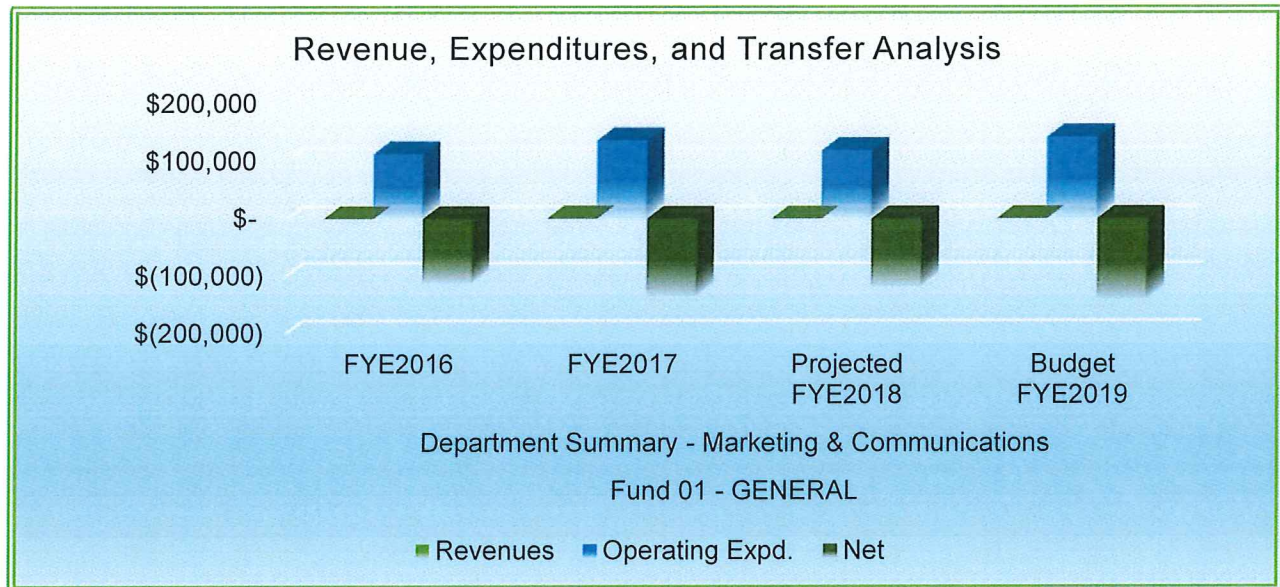
SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sports, & Tourism appraisal of programs.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Develop and promote health and wellness programs.
- Reach out to residents for input on new programs for all ages.

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
CPD Facebook Followers	5,258	6,943	8,035	8,000
Virginia Theatre Facebook Followers	5,877	7,297	9,458	8,500
Sholem Aquatic Facebook Followers	3,432	4,577	5,318	5,400
CPD Twitter Followers	4,828	5,450	5,806	6,000
CPD Instagram Followers	1,232	1,957	2,176	2,500



Champaign Park District
Budget Category Totals by Department

Fund 01 - GENERAL
Department Summary - Marketing &
Communications

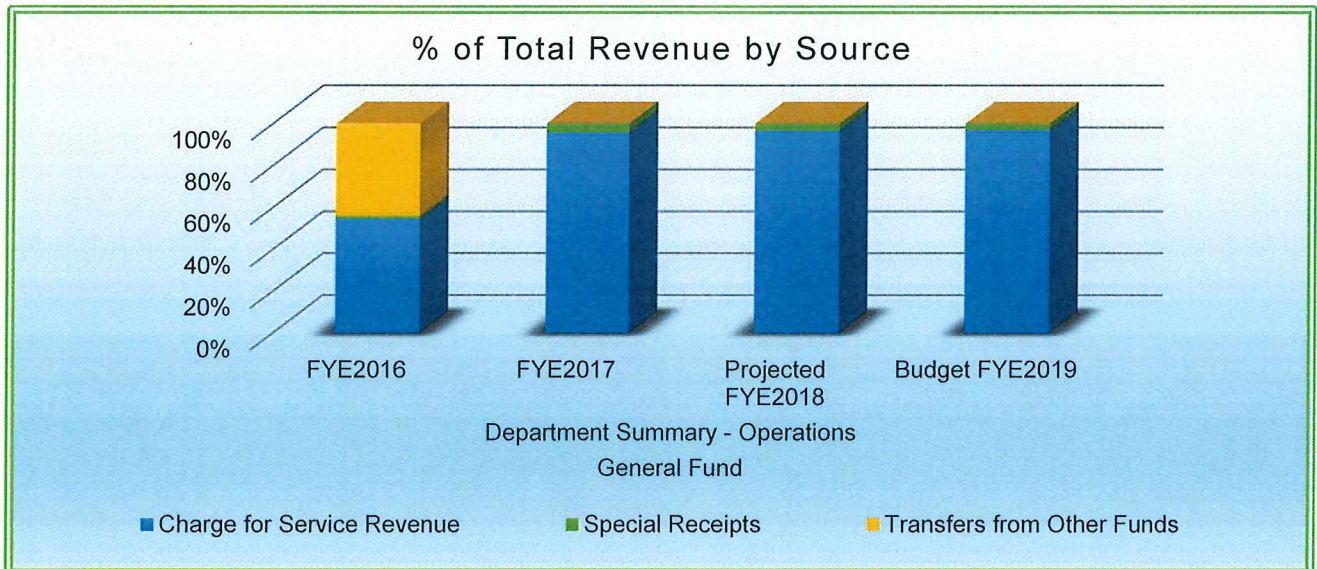
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$0	\$750	\$0	\$0
Special Receipts	0	0	0	0
Total Estimated Revenues	\$0	\$750	\$0	\$0
Appropriations				
Salaries and Wages	\$61,301	\$84,634	\$77,037	\$82,387
Fringe Benefits	0	18	842	840
Contractual	42,968	43,454	34,733	49,440
Commodities/Supplies	8,367	7,889	5,988	9,030
Total Appropriations	\$112,636	\$135,995	\$118,600	\$141,697
Net of Revenues Over (Under) Appropriations	(\$112,636)	(135,245)	(118,600)	(\$141,697)

Operations

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/Natural Areas Division** – improves the aesthetic quality of the Park District through design, installation and maintenance of flowers, plantings, installation and maintenance of natural and prairie areas and signage. Responsibilities include flower islands, all beds within the parks, ornamental plantings, natural areas and prairies, and park signs.
- **Grounds/Maintenance Division** – maintains all structures within the Park District including all buildings, swimming pools and splash pads, picnic pavilions, fountains, irrigation, lighting and park signage. Also responsible for all HVAC, electrical, plumbing, carpentry, fleet maintenance and assists with ADA upgrades. Manages the Park District’s turf, trees and trash removal. Responsibilities include oversight of all contract mowers, the mowing and trimming of the Park District’s “signature” parks, and all arbor duties, including removal, care and installation. This division also has responsibility for removal of all park litter/trash, as well as the Park District recycling program.
- **Special Projects** – maintains the Park District’s playgrounds, hard courts, disc golf course, park amenities and sports fields. Responsibilities include oversight of playground installations, park benches and amenities, as well as the preparation, maintenance and repair of softball, baseball, football and soccer fields. This division also operates the fabrication/welding shop.



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

Operations

<u>Positions</u>	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Admin. Asst./Reservations Coordinator	1.0	1.0	1.0
Director of Operations	1.0	1.0	1.0
Fabricator	1.0	1.0	1.0
Grounds/Maintenance Supervisor	1.0	1.0	.80
Grounds Specialist	4.0	3.0	1.0
Grounds Specialist – Lead Arborist	0	1.0	3.0
Grounds Supervisor	0	0	1.0
Grounds Worker I	1.0	1.0	0
Grounds Worker II	1.0	1.0	1.0
Horticulture/Natural Areas Supervisor	1.0	1.0	1.0
Horticulture Specialist I (see note)	2.0	2.0	2.80
Horticulture Specialist II (retiring June 2018)	1.0	1.0	.20
Horticulture Worker I	1.0	1.0	1.0
Horticulture Worker II	0	0	1.0
Maintenance II HVAC	1.0	1.0	0
Maintenance Specialist	1.0	1.0	1.0
Maintenance Worker II	1.0	1.0	1.0
Natural Areas Coordinator	0	1.0	1.0
Natural Areas Specialist	1.0	0	0
Special Projects Specialist	1.0	1.0	1.0
Special Projects Supervisor (50% reported under	.50	.50	1.0
Special Projects Worker I	1.0	1.0	1.0
Sports Fields Foreman (reported under recreation/facilities)	0	0	1.0
Trade Specialist/Carpentry	1.0	1.0	.50
Trade Specialist/Electrician	1.0	1.0	1.0
Trade Specialist/Mechanic	1.0	1.0	0
Trade Specialist/Plumbing & Electrical	1.0	1.0	1.0
Trash/Recycling Worker I	1.0	1.0	1.0
Total FTE's	26.50	26.50	26.30

Figure 5 Position counts for prior years have not been adjusted for FYE2019 allocation changes

Note: Horticulture specialist II retiring June 2018 with expected vacation payout plus retirement award additional pay of approximately \$10,000. This position to be filled with a horticulture specialist I.

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Continue implementing of trails master plan Status – Made improvements on trails throughout the Park District. Began discussions on taking over Carle trail.
- Create new fun and safe park amenities. Status – Completed grading and ground work at Henry Michael Park. Began Dodd's Soccer Field lighting project.

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

OBJECTIVES:

- Determine the level of service for parks, facilities and amenities to meet all residents' needs. *Status – Began working with two outside groups to determine needs for our facilities including restrooms in the parks.*
- Provide parks, amenities and facilities that serve all ages. *Status – Began work on Springer roof project. Completed Hazel Park basketball court replacement; soccer goal replacements; and scoreboard replacement. Concrete and sidewalk improvements. Playground repair and replacement. Dodd's 3 plex lighting completed.*

2018-19 GOALS

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

OBJECTIVES:

- Develop customer service standards and training.
- Create new fun and safe park amenities.
- Provide equal access for all patrons to all parks, facilities and programs.
- Enhance the safety and security in each park and facility so all patrons feel safe.

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

OBJECTIVES:

- Identify new opportunities to work with community groups.
- Create new programs, parks, facilities, amenities and services to connect with more people in the community.
- Develop new community and program partners by evaluating the community needs assessment results.

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Operating Expenditures Per Capita	\$26.35	\$25.74	\$26.35	\$27.87
Operating Expenditures Per Acre	\$3,191	\$3,157	\$3,138	\$3,340
Total Acres	689	689	708*	708*
Miles of Trails & Paths	23.2	23.2	17.91	17.91
# of Capital Grants Awarded	0	0	0	0
# of Capital Grants Applied For	0	1	1	0
# of Trees Planted	114	70	108	>100
# of Flower Beds	332	339	300	>300
# of Flowers Planted	100,680	102,474	87,000	<94,410

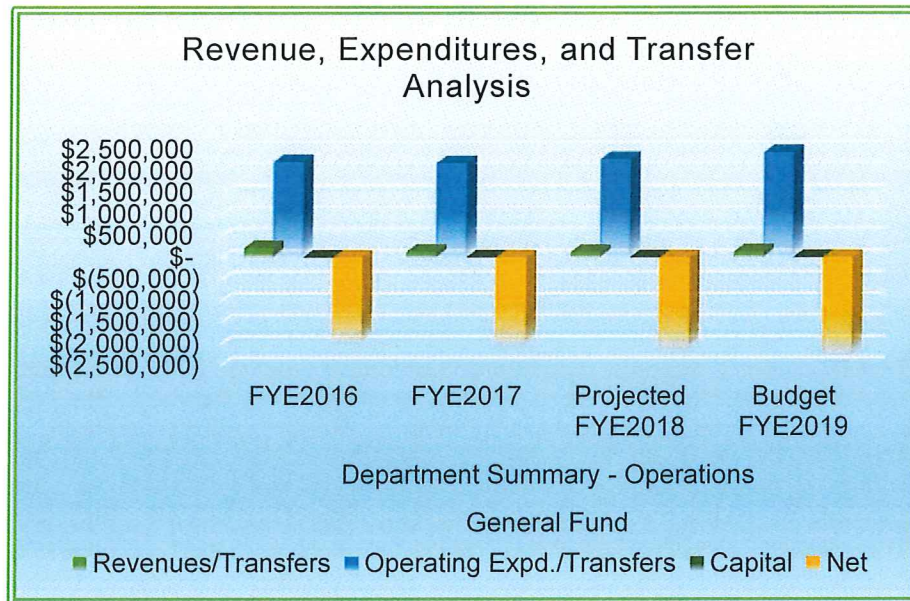
Note: Value consists of property that is owned and managed by Champaign Park District

Total revenue budgeted for FYE2019 is based on the rate increase approved for 2018 as well as known commitments of the flower island program plus rental income.

FYE2019 budgeted expenditures are 6.4% more than prior year. The increase in salaries and wages, which increased 3.9% is related to the five month vacancy for Director of Operations, vacation payout for long time employee retiring in June 2018, in addition to the standard merit and rate increases approved for staff.

FYE2018 routine and periodic maintenance increased 8.1%. Aside from the typical items for park amenities, general painting, and playground surfacing (fibar) there is \$40,000 for the improvement and replacement of the retaining wall at Trevett Finch Park.

Fringe benefits increased 34.1% as a result of five months of no car allowance as Director of Operations position was vacant. Also includes \$5,002 for tuition reimbursement for HVAC employee.



Champaign Park District
Budget Category Totals by Department

	General Fund Department Summary - Operations			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$118,796	\$125,032	\$116,122	\$128,002
Special Receipts	2,988	5,535	4,025	4,025
Transfers from Other Funds	95,594	0	0	0
Total Estimated Revenues	\$217,378	\$130,567	\$120,147	\$132,027
Appropriations				
Salaries and Wages	\$1,274,338	\$1,339,310	\$1,453,949	\$1,510,056
Fringe Benefits	7,017	11,766	9,772	13,109
Contractual	257,769	271,038	241,517	306,627
Commodities/Supplies	346,522	319,230	306,607	316,161
Utilities	85,581	83,136	93,295	110,020
Routine/Periodic Maintenance	227,122	150,674	163,604	158,965
Total Appropriations	\$2,198,349	\$2,175,154	\$2,268,744	\$2,414,938
Net of Revenues Over (Under) Appropriations	(\$1,980,971)	(2,044,587)	(2,148,597)	(\$2,282,911)

CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 01 GENERAL					
Dept 20-001 - OPERATIONS - ADMINISTRATION					
	ESTIMATED REVENUES				
	SPECIAL RECEIPTS		1,585		
	TOTAL ESTIMATED REVENUES		1,585		
	APPROPRIATIONS				
	SALARIES AND WAGES	130,786	133,030	104,452	124,891
	FRINGE BENEFITS	6,286	6,251	4,213	6,000
	CONTRACTUAL	22,849	13,883	15,206	62,058
	COMMODITIES/SUPPLIES	1,956	14,657	10,201	14,275
	UTILITIES	6,897	7,118	10,240	10,800
	ROUTINE/PERIODIC MAINTENANCE	201,522	133,774	137,045	125,965
	TOTAL APPROPRIATIONS	370,296	308,713	281,357	343,989
	NET OF REVENUES/APPROPRIATIONS - 20-001 - OPERATIO	(370,296)	(307,128)	(281,357)	(343,989)
Dept 20-071 - OPERATIONS - LANDSCAPE MAINTENANCE					
	APPROPRIATIONS				
	SALARIES AND WAGES	319,386	333,433	323,543	337,193
	FRINGE BENEFITS				420
	CONTRACTUAL	180,456	188,034	176,329	186,645
	COMMODITIES/SUPPLIES	93,021	70,831	64,893	72,425
	TOTAL APPROPRIATIONS	592,863	592,298	564,765	596,683
	NET OF REVENUES/APPROPRIATIONS - 20-071 - OPERATIO	(592,863)	(592,298)	(564,765)	(596,683)
Dept 20-072 - OPERATIONS - FACILITIES & EQUIPMENT					
	ESTIMATED REVENUES				
	TRANSFERS FROM OTHER FUNDS	95,594			
	TOTAL ESTIMATED REVENUES	95,594			
	APPROPRIATIONS				
	SALARIES AND WAGES	287,318	326,821	366,632	376,174
	FRINGE BENEFITS	98	4,885	4,919	5,429
	CONTRACTUAL	15,863	24,812	19,461	21,404
	COMMODITIES/SUPPLIES	45,034	45,654	45,394	47,221
	UTILITIES	2,074	1,261	2,880	2,966
	TOTAL APPROPRIATIONS	350,387	403,433	439,286	453,194
	NET OF REVENUES/APPROPRIATIONS - 20-072 - OPERATIO	(254,793)	(403,433)	(439,286)	(453,194)
Dept 20-073 - OPERATIONS - PARK MAINTENANCE					
	APPROPRIATIONS				
	SALARIES AND WAGES	37,059	27,167	47,666	48,782
	CONTRACTUAL	27,734	34,464	22,189	26,500
	COMMODITIES/SUPPLIES	27,322	23,194	15,759	18,290
	UTILITIES	71,461	69,390	73,475	89,224
	TOTAL APPROPRIATIONS	163,576	154,215	159,089	182,796
	NET OF REVENUES/APPROPRIATIONS - 20-073 - OPERATIO	(163,576)	(154,215)	(159,089)	(182,796)
Dept 20-074 - OPERATIONS - FLOWER ISLANDS					
	ESTIMATED REVENUES				
	CHARGE FOR SERVICE REVENUE	118,796	125,032	116,122	128,002
	TOTAL ESTIMATED REVENUES	118,796	125,032	116,122	128,002
	APPROPRIATIONS				
	SALARIES AND WAGES	126,150	110,768	118,695	111,722
	FRINGE BENEFITS	209	126	128	252
	CONTRACTUAL	1,637	2,397	979	1,500
	COMMODITIES/SUPPLIES	62,689	60,134	64,303	54,506
	UTILITIES	5,149	5,367	6,700	7,030
	TOTAL APPROPRIATIONS	195,834	178,792	190,805	175,010
	NET OF REVENUES/APPROPRIATIONS - 20-074 - OPERATIO	(77,038)	(53,760)	(74,683)	(47,008)

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 01 GENERAL					
Dept 20-075 - OPERATIONS - PARK FLOWERS					
ESTIMATED REVENUES					
SPECIAL RECEIPTS					
		2,988	3,950	4,025	4,025
TOTAL ESTIMATED REVENUES					
		<u>2,988</u>	<u>3,950</u>	<u>4,025</u>	<u>4,025</u>
APPROPRIATIONS					
SALARIES AND WAGES					
		187,088	200,198	233,372	246,088
FRINGE BENEFITS					
		210	168	169	336
CONTRACTUAL					
		2,781	3,547	3,559	3,615
COMMODITIES/SUPPLIES					
		69,675	73,541	71,572	71,464
TOTAL APPROPRIATIONS					
		<u>259,754</u>	<u>277,454</u>	<u>308,672</u>	<u>321,503</u>
NET OF REVENUES/APPROPRIATIONS - 20-075 - OPERATIO					
		<u>(256,766)</u>	<u>(273,504)</u>	<u>(304,647)</u>	<u>(317,478)</u>
Dept 20-079 - OPERATIONS - SPECIAL PROJECTS					
APPROPRIATIONS					
SALARIES AND WAGES					
		127,031	126,339	159,382	168,006
FRINGE BENEFITS					
		211	210	211	420
CONTRACTUAL					
		5,658	3,265	2,534	3,180
COMMODITIES/SUPPLIES					
		36,029	19,116	22,013	26,130
ROUTINE/PERIODIC MAINTENANCE					
		25,600	16,900	26,559	33,000
TOTAL APPROPRIATIONS					
		<u>194,529</u>	<u>165,830</u>	<u>210,699</u>	<u>230,736</u>
NET OF REVENUES/APPROPRIATIONS - 20-079 - OPERATIO					
		<u>(194,529)</u>	<u>(165,830)</u>	<u>(210,699)</u>	<u>(230,736)</u>
Dept 20-080 - OPERATIONS - NATURAL AREAS					
APPROPRIATIONS					
SALARIES AND WAGES					
		59,520	81,554	100,207	97,200
FRINGE BENEFITS					
		3	126	132	252
CONTRACTUAL					
		791	636	1,260	1,725
COMMODITIES/SUPPLIES					
		10,796	12,103	12,472	11,850
TOTAL APPROPRIATIONS					
		<u>71,110</u>	<u>94,419</u>	<u>114,071</u>	<u>111,027</u>
NET OF REVENUES/APPROPRIATIONS - 20-080 - OPERATIO					
		<u>(71,110)</u>	<u>(94,419)</u>	<u>(114,071)</u>	<u>(111,027)</u>
ESTIMATED REVENUES - FUND 01					
		217,378	130,567	120,147	132,027
APPROPRIATIONS - FUND 01					
		2,198,349	2,175,154	2,268,744	2,414,938
NET OF REVENUES/APPROPRIATIONS - FUND 01					
		<u>(1,980,971)</u>	<u>(2,044,587)</u>	<u>(2,148,597)</u>	<u>(2,282,911)</u>

Planning

GENERAL FUND: PLANNING—This department was recreated towards the end of FYE2017, and split out from the Operations Department. It is responsible for the planning, design and development of new and existing projects throughout the Park District. In addition this department seeks out and applies for grants specific to their projects, specifically OSLAD, PARC, SEDAC, and DCEO grants as they become available.

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

Positions	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Director of Planning	0	0	1.0	1.0
Lead Park Planner	1.0	1.0	0	0
Park Planner I	1.0	1.0	1.0	1.0
Park Planner II	1.0	1.0	1.0	1.0
Total FTE's	3.0	3.0	3.0	3.0

Figure 6 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Create new family-friendly park amenities. *Status – Completed Trevett Finch Park retaining wall design and construction. Completed design and installation of Beardsley Park playground and gathering space.*
- Design and install Zahnd Park accessible path. *Status – Designed Zahnd Park accessible path.*
- Design and install new playground equipment at West Side Park. *Status – Designed new playground equipment at West Side Park.*
- Complete Hessel Park Splash Pad and Restroom Renovation. *Status – Completed Hessel Park splash pad and restroom renovation.*
- Complete and implement a trails master plan. *Status – Completed and implemented a trails master plan, with five year action plan.*
- Continue process to connect the Greenbelt Bikeway Trail between Heritage Park and Kaufman Park. *Status – Completed initial design phase of Greenbelt Bikeway Trail Connection between Heritage Park and Kaufman Park.*

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

OBJECTIVES:

- Grading and initial landscaping of Henry Michael Park. *Status – Completed grading and initial landscaping of Henry Michael Park.*
- Grading and initial landscaping of Commissioners Park. *Status – Completed approved master plan of Commissioners Park.*

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

OBJECTIVES:

- Update the Park District's Comprehensive Plan. *Status – Updating the Park District's Comprehensive Plan.*

- Work with Human Kinetics owners to secure the 10 acre park and develop a plan for a new community center. *Status – Secured the 10 acre park; developing a plan for a new community recreation center.*
- Complete Phase 1 of the Heritage Park Master Plan. *Status – Completed Phase 1 design of the Heritage Park Master Plan.*
- Work with the Unit 4 School District on improvements to Spalding Park. *Status – Completed design and bidding with the Unit 4 School District on improvements to Spalding Park.*
- Work with the Farnsworth Group to develop a plan that is within the agreed upon budget for the Operations facility. *Status – Completed work with the Farnsworth Group to develop a plan that is within the agreed upon budget for the Operations facility.*

2018-19 GOALS

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

OBJECTIVES:

- Create fun and safe park amenities.
- Provide equal access for all patrons to all parks, facilities and programs.
- Enhance the safety and security in each park and facility so all patrons feel safe.

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

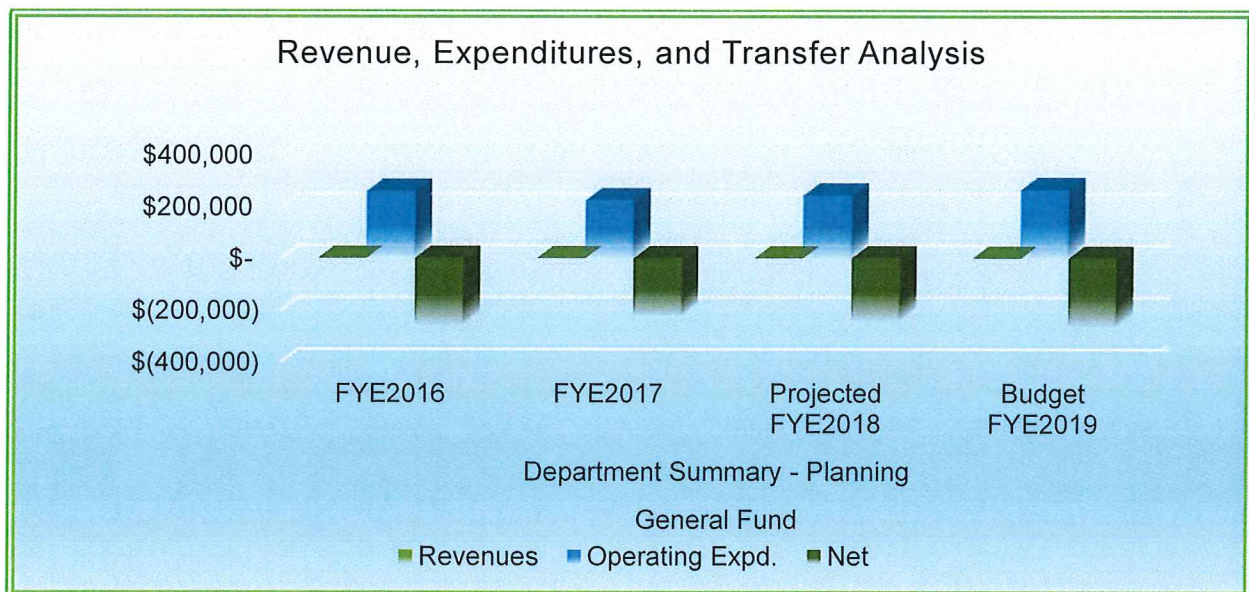
OBJECTIVES:

- Identify sources to provide capital development funds for new parks, facilities and amenities.
- Better incorporate programming in parks and trails to encourage use of outdoor space.

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

OBJECTIVES:

- Provide parks, amenities and facilities that serve all ages.
- Work with the Farnsworth Group to develop a plan that is within the agreed upon budget for the Operations facility.



Total FYE2019 expenditures are 9.3% higher than prior year mostly due to contractual. The increase in contractual services is to fulfill the contracts entered into during FYE2018 for ongoing capital improvement

projects plus an additional amount for unplanned projects that may arise throughout the year, in the amount of \$16,000.

Champaign Park District
Budget Category Totals by Department

		General Fund			
		Department Summary - Planning			
		FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>					
Total Estimated Revenues		\$0	\$0	\$0	\$0
<i>Appropriations</i>					
Salaries and Wages		\$129,701	\$120,255	\$146,512	\$152,248
Fringe Benefits		422	438	1,260	1,260
Contractual		123,753	100,567	93,476	110,200
Commodities/Supplies		4,199	1,602	511	600
Total Appropriations		\$258,075	\$222,862	\$241,759	\$264,308
Net of Revenues Over (Under) Appropriations		(\$258,075)	(222,862)	(241,759)	(\$264,308)

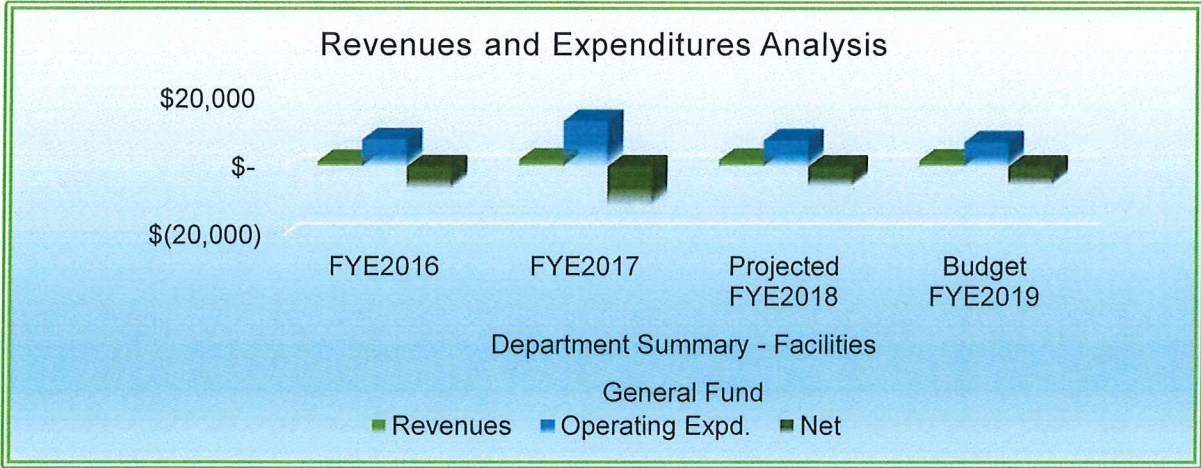
Facilities

PRINCIPAL RESPONSIBILITIES

GENERAL FUND: FACILITIES – The General Fund facilities department accounts for all the expenditures required to maintain the building for programming, such as staffing, maintenance supplies, contracts, etc. There are two facility budgets included in the General Fund: Skate Park and Douglass Park Library. The Douglass Park Library receives 100% of revenue through special receipts, specifically rental income.

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

Staffing for Facilities is included in the Program Department summaries.



Champaign Park District
Budget Category Totals by Department

	General Fund Department Summary - Facilities			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Special Receipts	\$1,550	\$1,995	\$2,013	\$1,800
Total Estimated Revenues	\$1,550	\$1,995	\$2,013	\$1,800
Appropriations				
Contractual	\$6,275	\$8,782	\$5,481	\$5,600
Commodities/Supplies	411	3,089	574	550
Utilities	1,211	1,431	1,620	960
Total Appropriations	\$7,897	\$13,302	\$7,675	\$7,110
Net of Revenues Over (Under) Appropriations	(\$6,347)	(11,307)	(5,662)	(\$5,310)

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 01 GENERAL					
Dept 30-077 - FACILITIES - SKATE PARK					
APPROPRIATIONS					
	CONTRACTUAL	1,089			
	COMMODITIES/SUPPLIES	221	1,006	29	
	TOTAL APPROPRIATIONS	1,310	1,006	29	
NET OF REVENUES/APPROPRIATIONS - 30-077 - FACILITI					
		(1,310)	(1,006)	(29)	
Dept 30-098 - FACILITIES - DOUGLASS BRANCH LIBRARY					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	1,550	1,995	2,013	1,800
	TOTAL ESTIMATED REVENUES	1,550	1,995	2,013	1,800
APPROPRIATIONS					
	CONTRACTUAL	5,186	8,782	5,481	5,600
	COMMODITIES/SUPPLIES	190	2,083	545	550
	UTILITIES	1,211	1,431	1,620	960
	TOTAL APPROPRIATIONS	6,587	12,296	7,646	7,110
NET OF REVENUES/APPROPRIATIONS - 30-098 - FACILITI					
		(5,037)	(10,301)	(5,633)	(5,310)
ESTIMATED REVENUES - FUND 01					
		1,550	1,995	2,013	1,800
APPROPRIATIONS - FUND 01					
		7,897	13,302	7,675	7,110
NET OF REVENUES/APPROPRIATIONS - FUND 01					
		(6,347)	(11,307)	(5,662)	(5,310)

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

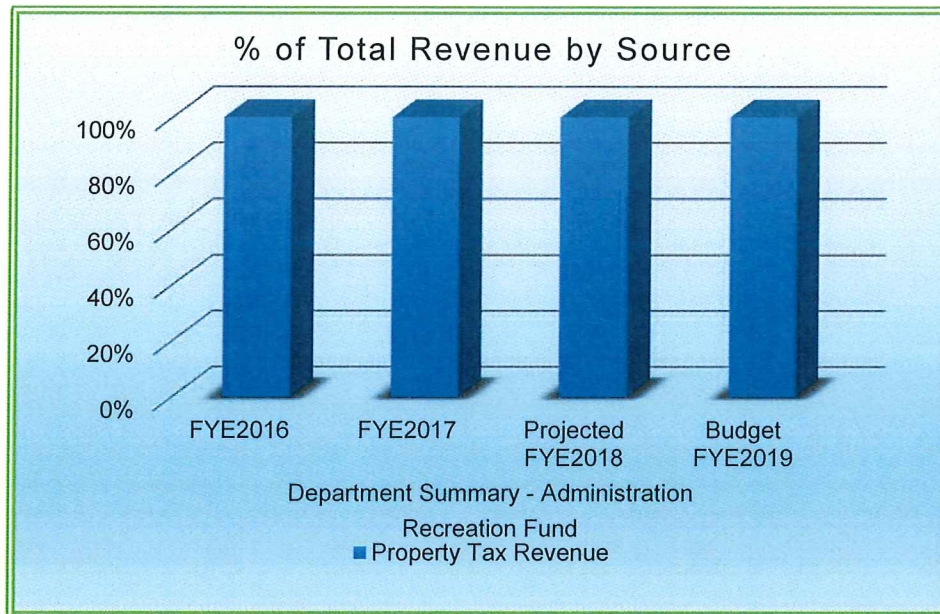
BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 01 GENERAL					
Dept 60-096 - OTHER PROGRAMS - EDDIE ALBERT GARDENS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	4,643	4,600	4,600	4,700
	TOTAL ESTIMATED REVENUES	<u>4,643</u>	<u>4,600</u>	<u>4,600</u>	<u>4,700</u>
APPROPRIATIONS					
	CONTRACTUAL	733	105	386	500
	COMMODITIES/SUPPLIES	87	113	525	200
	UTILITIES	3,011	2,040	2,541	3,050
	TOTAL APPROPRIATIONS	<u>3,831</u>	<u>2,258</u>	<u>3,452</u>	<u>3,750</u>
	NET OF REVENUES/APPROPRIATIONS - 60-096 - OTHER PR	<u>812</u>	<u>2,342</u>	<u>1,148</u>	<u>950</u>
	ESTIMATED REVENUES - FUND 01	4,643	4,600	4,600	4,700
	APPROPRIATIONS - FUND 01	3,831	2,258	3,452	3,750
	NET OF REVENUES/APPROPRIATIONS - FUND 01	812	2,342	1,148	950

Recreation Fund

Administration

PRINCIPAL RESPONSIBILITIES

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



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

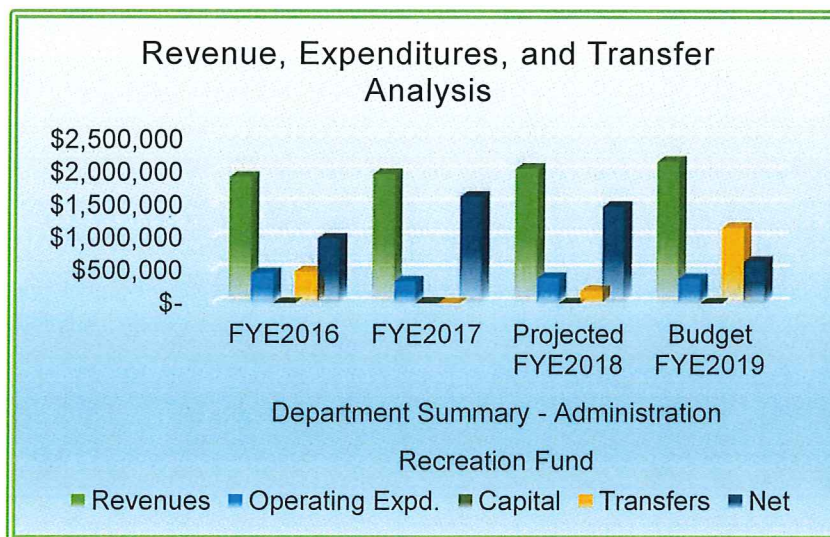
Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Director of Recreation (Allocated)	1.0	1.0	.50	.50
Administrative Coordinator	1.0	0	.00	.00
Graphic Designer (Allocated)			.45	.45
Accounting Clerk (Allocated)			.30	.40
Cultural Arts Manager (Allocated)			.70	.70
Total FTE's	2.0	1.0	1.95	2.05

Figure 7 Position counts for prior years have not been adjusted for FYE2019 allocation changes

Champaign Park District
Budget Category Totals by Department

	Recreation Fund			
	Department Summary - Administration			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Property Tax Revenue	\$1,920,097	\$1,964,732	\$2,046,458	\$2,155,845
Interest Income	7,103	13,043	39,200	40,000
Special Receipts	(1)	35,448	1	0
Total Estimated Revenues	\$1,920,097	\$1,964,732	\$2,046,458	\$2,155,845
Appropriations				
Salaries and Wages	\$215,580	\$100,257	\$103,707	\$108,777
Fringe Benefits	141,386	134,734	145,281	144,131
Contractual	92,808	85,799	101,497	114,884
Commodities/Supplies	5,883	11,616	17,627	4,500
Routine/Periodic Maintenance	0	0	17,026	0
Capital Outlay	0	9,700	0	0
Transfers to Other Funds	481,222	0	190,600	1,150,000
Total Appropriations	\$936,879	\$342,106	\$575,738	\$1,522,292
Net of Revenues Over (Under) Appropriations	\$983,218	1,622,626	1,470,720	\$633,553

Total revenue for this department increased 5.3% over the prior year due to the equivalent increase in property tax revenues.

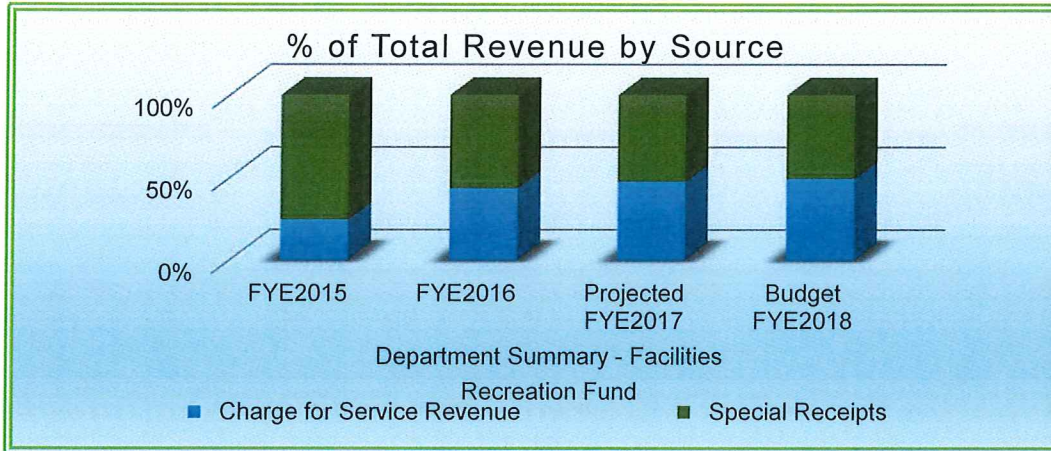


FYE2019 budgeted expenditures increased 1.1% over prior year projected, excluding the transfer and routine/periodic maintenance lines. The transfers to the Martens Center Fund is to assist in funding the capital project for new facility and to set aside \$150,000 for startup costs in the future; periodic maintenance of \$18,000 is for the ventilation improvements/replacement at Zahnd concessions building, which did not recur in FYE2019

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 FACILITIES – POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Facility/Program Coordinator	5.0	5.0	5.0	4.0
Administrative Coordinator (FY16)	1.0			
Graphic Designer	0	0	0	.45
Special Events & Volunteer Coordinator	0	0	.05	.05
Leonhard Recreation Facility Manager				1
Leonhard Recreation Program Coordinator				.17
Building Service Worker	1.0	1.0	1.0	1.0
Leonhard Recreation Center Receptionist	.80	1.80	1.80	1.60
Sports Field Foreman	0	1.0	1.0	1.0
Special Projects Supervisor	.5	.50	.50	.50
Total FTE's	8.3	9.30	9.30	9.77

Figure 8 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS NEED TO ADD ACTUAL ACCOMPLISHMENTS

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

OBJECTIVES:

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

2018-19 GOALS

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

OBJECTIVES:

- Enhance the safety and security in each park and facility so all patrons feel safe.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.

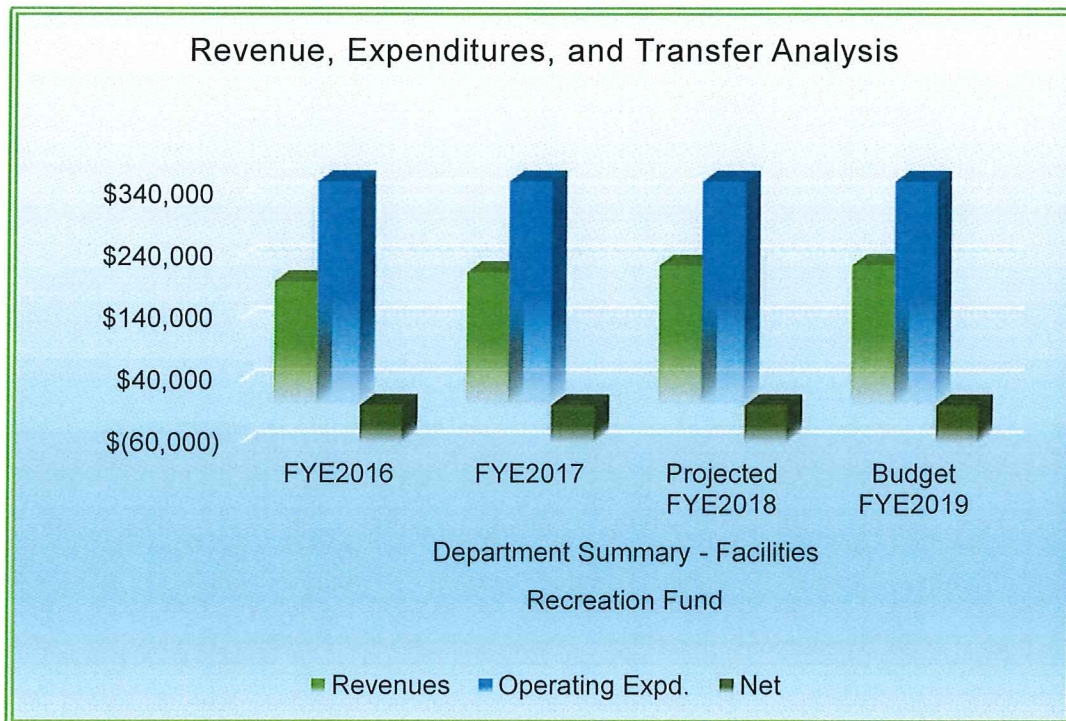
SG3 – PROVIDE PARKS, RECREATION, AND CULTURAL ARTS THAT USERS CAN PARTICIPATE IN THROUGHOUT THEIR LIVES

OBJECTIVES:

- Provide parks, amenities and facilities that serve all ages.
- Reach out to residents for input on new programs for all ages.

PERFORMANCE INDICATORS

<u>Measure</u>	FYE2016	FYE2017	FYE2018	FYE2019 Target
Facility Attendance				
Leonhard Rec Center	96,645	85,833	93,795	90,000
Sholem Aquatic Center	69,121	88,858	71,846	90,000
Dodds Tennis Center	23,675	23,347	25,422	25,000
Douglass Center	27,475	28,805	21,533	30,000
Douglass Annex	10,038	12,320	12,205	12,500
Spalding Rec Center	1,884	4,596	5,270	N/A
Hays Rec Center	5,719	11,949	13,108	12,000
Memberships				
Leonhard Rec Center	1,620	1,971	2,103	>2,000



Champaign Park District
Budget Category Totals by Department

	Recreation Fund Department Summary - Facilities			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$87,524	\$100,637	\$99,780	\$101,310
Special Receipts	112,031	113,316	125,383	124,756
Total Estimated Revenues	\$199,555	\$213,953	\$225,163	\$226,066
Appropriations				
Salaries and Wages	\$411,987	\$425,624	\$440,702	\$478,867
Fringe Benefits	1,020	1,050	667	420
Contractual	89,223	78,889	62,555	77,567
Commodities/Supplies	76,910	90,538	90,055	92,245
Utilities	182,881	198,880	219,167	212,355
Routine/Periodic Maintenance	9,122	4,710	12,843	15,000
Total Appropriations	\$771,143	\$799,691	\$825,989	\$876,454
Net of Revenues Over (Under) Appropriations	(\$571,588)	(585,738)	(600,826)	(\$650,388)

FYE2019 budgeted expenditures increased 6.1% from projected FYE2018 due to multiple factors.

- 8.7% increase in salaries and wages is a combination of full-time staff receiving a 3.0% increase; while part-time staff received an estimated 3.0% increase as a result of the change in part-time and seasonal hourly rates approved December 2017. The additional increase is due to adding wages to ballfields was substantially understaffed in prior year and increased part time rental staff.

24% increase in contractual includes \$4,000 for unexpected building and equipment repairs, \$5,700 in equipment and instructors for drum corp partnership and planned 3% increase for stormwater utility fee.

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 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 30-020 - FACILITIES - DOUGLASS ANNEX					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	3,620	2,360	2,703	2,930
	TOTAL ESTIMATED REVENUES	<u>3,620</u>	<u>2,360</u>	<u>2,703</u>	<u>2,930</u>
APPROPRIATIONS					
	SALARIES AND WAGES	1,051	396	237	600
	CONTRACTUAL	7,710	8,033	8,219	9,028
	COMMODITIES/SUPPLIES	640	1,263	3,062	2,125
	UTILITIES	9,718	8,339	7,865	7,939
	TOTAL APPROPRIATIONS	<u>19,119</u>	<u>18,031</u>	<u>19,383</u>	<u>19,692</u>
	NET OF REVENUES/APPROPRIATIONS - 30-020 - FACILITI	<u>(15,499)</u>	<u>(15,671)</u>	<u>(16,680)</u>	<u>(16,762)</u>
Dept 30-021 - FACILITIES - HAYS CENTER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE			(18)	
	SPECIAL RECEIPTS	4,048	20,250	19,860	21,000
	TOTAL ESTIMATED REVENUES	<u>4,048</u>	<u>20,250</u>	<u>19,842</u>	<u>21,000</u>
APPROPRIATIONS					
	SALARIES AND WAGES	6,628	6,541	9,849	9,375
	CONTRACTUAL	4,695	2,676	2,980	3,987
	COMMODITIES/SUPPLIES	3,140	2,048	2,080	2,240
	UTILITIES	13,826	14,303	14,111	13,900
	ROUTINE/PERIODIC MAINTENANCE			5,155	
	TOTAL APPROPRIATIONS	<u>28,289</u>	<u>25,568</u>	<u>34,175</u>	<u>29,502</u>
	NET OF REVENUES/APPROPRIATIONS - 30-021 - FACILITI	<u>(24,241)</u>	<u>(5,318)</u>	<u>(14,333)</u>	<u>(8,502)</u>
Dept 30-030 - FACILITIES - SPRINGER CULTURAL CENTER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE		11		
	TOTAL ESTIMATED REVENUES		<u>11</u>		
	NET OF REVENUES/APPROPRIATIONS - 30-030 - FACILITI		<u>11</u>		
Dept 30-076 - FACILITIES - BALL FIELDS					
APPROPRIATIONS					
	SALARIES AND WAGES	93,071	69,929	79,544	100,150
	FRINGE BENEFITS	211	210	213	420
	CONTRACTUAL	19,853	13,462	9,659	14,135
	COMMODITIES/SUPPLIES	46,800	53,730	55,119	54,860
	UTILITIES	93,554	103,832	125,117	113,600
	ROUTINE/PERIODIC MAINTENANCE	9,122	4,710	7,688	15,000
	TOTAL APPROPRIATIONS	<u>262,611</u>	<u>245,873</u>	<u>277,340</u>	<u>298,165</u>
	NET OF REVENUES/APPROPRIATIONS - 30-076 - FACILITI	<u>(262,611)</u>	<u>(245,873)</u>	<u>(277,340)</u>	<u>(298,165)</u>
Dept 30-092 - FACILITIES - DOUGLASS COMMUNITY CENTER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	1,718	2,180	2,430	2,410
	SPECIAL RECEIPTS	1,528	1,355	2,145	2,820
	TOTAL ESTIMATED REVENUES	<u>3,246</u>	<u>3,535</u>	<u>4,575</u>	<u>5,230</u>
APPROPRIATIONS					
	SALARIES AND WAGES	101,717	108,962	102,005	112,400
	FRINGE BENEFITS	809	840	454	
	CONTRACTUAL	34,954	32,547	21,652	29,688
	COMMODITIES/SUPPLIES	6,492	9,769	4,378	6,000
	UTILITIES	24,948	26,232	26,008	26,690
	TOTAL APPROPRIATIONS	<u>168,920</u>	<u>178,350</u>	<u>154,497</u>	<u>174,778</u>
	NET OF REVENUES/APPROPRIATIONS - 30-092 - FACILITI	<u>(165,674)</u>	<u>(174,815)</u>	<u>(149,922)</u>	<u>(169,548)</u>
Dept 30-093 - FACILITIES - BICENTENNIAL CENTER					

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 30-093 - FACILITIES - BICENTENNIAL CENTER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE		(6)		
	SPECIAL RECEIPTS	15,500	16,250	20,040	19,096
	TOTAL ESTIMATED REVENUES	<u>15,500</u>	<u>16,244</u>	<u>20,040</u>	<u>19,096</u>
APPROPRIATIONS					
	CONTRACTUAL	231	285	(285)	
	COMMODITIES/SUPPLIES	46	56		
	UTILITIES	(1,377)	2,306	(128)	
	TOTAL APPROPRIATIONS	<u>(1,100)</u>	<u>2,647</u>	<u>(413)</u>	
	NET OF REVENUES/APPROPRIATIONS - 30-093 - FACILITI	16,600	13,597	20,453	19,096
Dept 30-094 - FACILITIES - KAUFMAN LAKE					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	948	1,560	1,300	1,400
	TOTAL ESTIMATED REVENUES	<u>948</u>	<u>1,560</u>	<u>1,300</u>	<u>1,400</u>
APPROPRIATIONS					
	SALARIES AND WAGES	1,259	915	1,945	2,055
	CONTRACTUAL	885	715	388	395
	COMMODITIES/SUPPLIES	1,942	65	30	50
	UTILITIES	3,422	4,476	3,895	4,148
	TOTAL APPROPRIATIONS	<u>7,508</u>	<u>6,171</u>	<u>6,258</u>	<u>6,648</u>
	NET OF REVENUES/APPROPRIATIONS - 30-094 - FACILITI	(6,560)	(4,611)	(4,958)	(5,248)
Dept 30-097 - FACILITIES - BMC/PAVILION RENTAL					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	12,785	12,290	12,000	12,200
	TOTAL ESTIMATED REVENUES	<u>12,785</u>	<u>12,290</u>	<u>12,000</u>	<u>12,200</u>
	NET OF REVENUES/APPROPRIATIONS - 30-097 - FACILITI	12,785	12,290	12,000	12,200
Dept 30-155 - FACILITIES - DOG PARK					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	11,487	11,578	12,178	12,200
	TOTAL ESTIMATED REVENUES	<u>11,487</u>	<u>11,578</u>	<u>12,178</u>	<u>12,200</u>
APPROPRIATIONS					
	SALARIES AND WAGES	39	2,012	2,173	2,123
	CONTRACTUAL	909		34	150
	COMMODITIES/SUPPLIES	807	4,547	404	1,880
	UTILITIES	1,410	2,987	692	830
	TOTAL APPROPRIATIONS	<u>3,165</u>	<u>9,546</u>	<u>3,303</u>	<u>4,983</u>
	NET OF REVENUES/APPROPRIATIONS - 30-155 - FACILITI	8,322	2,032	8,875	7,217
Dept 30-160 - FACILITIES - LEONARD RECREATION CENTER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	74,319	86,874	85,190	86,700
	SPECIAL RECEIPTS	73,602	59,251	67,335	65,310
	TOTAL ESTIMATED REVENUES	<u>147,921</u>	<u>146,125</u>	<u>152,525</u>	<u>152,010</u>
APPROPRIATIONS					
	SALARIES AND WAGES	208,222	236,869	244,949	252,164
	CONTRACTUAL	19,986	21,171	19,908	20,184
	COMMODITIES/SUPPLIES	17,043	19,060	24,982	25,090
	UTILITIES	37,380	36,405	41,607	45,248
	TOTAL APPROPRIATIONS	<u>282,631</u>	<u>313,505</u>	<u>331,446</u>	<u>342,686</u>
	NET OF REVENUES/APPROPRIATIONS - 30-160 - FACILITI	(134,710)	(167,380)	(178,921)	(190,676)
	ESTIMATED REVENUES - FUND 02	199,555	213,953	225,163	226,066
	APPROPRIATIONS - FUND 02	771,143	799,691	825,989	876,454

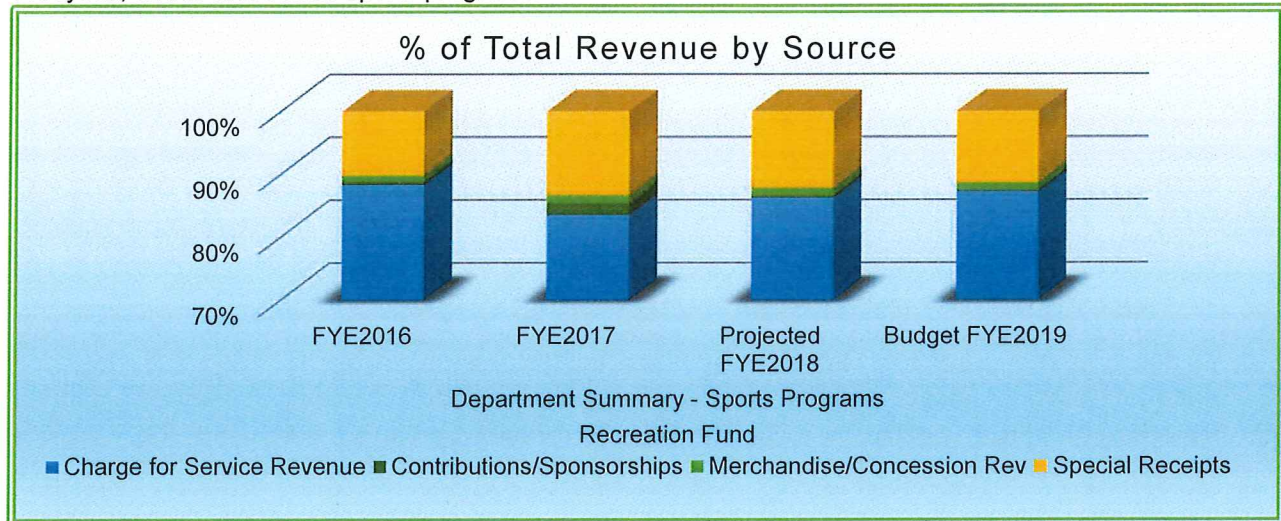
CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
NET OF REVENUES/APPROPRIATIONS - FUND 02		(571,588)	(585,738)	(600,826)	(650,388)

Sports Programs

Principal Responsibilities

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



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

Positions	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Adult Sports Coordinator			0.80	.75
Youth Sports Coordinator			1.00	1.0
Douglass Park Program Coordinator			0.25	.25
Program Manager	2	2	0	
Program Coordinator	4	4	4.00	
Head Tennis Professional	1	1	1	1.0
Aquatics/Tennis Coordinator	1	1	0.75	.75
Leonhard Recreation Program Coordinator			0.15	.13
Aquatics Coordinator			0.10	.10
Total FTE's	8	8	8.05	3.98

Figure 9 Position counts for prior years have not been adjusted for FYE2019 allocation changes

Total revenue for this department increased 0.6% over the prior year.

FYE2019 budgeted expenditures increased 4.4% from projected FYE2018 due to multiple factors.

- 4.3% decrease in salaries and wages - a combination of 3.0% increase for full-time staff plus average 2% increase in part-time hourly rates along with goal of shifting sports officials to contractual beginning May 2018.
- 59.6% increase in contractual – over half of this increase is for contracted sports officials previously in payroll. Additional increase is for drum corp program and standard increases.

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience. *Status – Set expectations for staff to follow that allowed much more user success. Made it easier for participants to ask questions and receive answers on site.*
- Continue to incorporate feedback from participants to enhance experience and work with Instructors to implement new strategies. *Status – Sent out surveys for each of our programs, with sections for comments.*
- Continue to maintain a strong social media presence to promote program offerings to aid in increasing enrollment for several programs. *Status – Sent several marketing request to boost our numbers via post/sponsored post.*
- Monitor most effective mediums to communicate offerings to the community. *Status – Over and above program guide, sent out emails, made phone calls to previous participants to rejoin our program, bus ads, social media ads, facility T.V. ads.*
- Track new programming and equipment trends. *Status – Finished replacing soccer goals to meet new trends in soccer field sizes.*

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

OBJECTIVES:

- Evaluate recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs. *Status – Kept an open line of communication from them to see what was working and what wasn't.*
- Provide intergenerational programming. *Status – Offer intergenerational softball, soccer, and volleyball programs in various seasons.*

2018-19 GOALS

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Improve internal customer service through staff training.
- Create first-time opportunities for employment at the District.

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

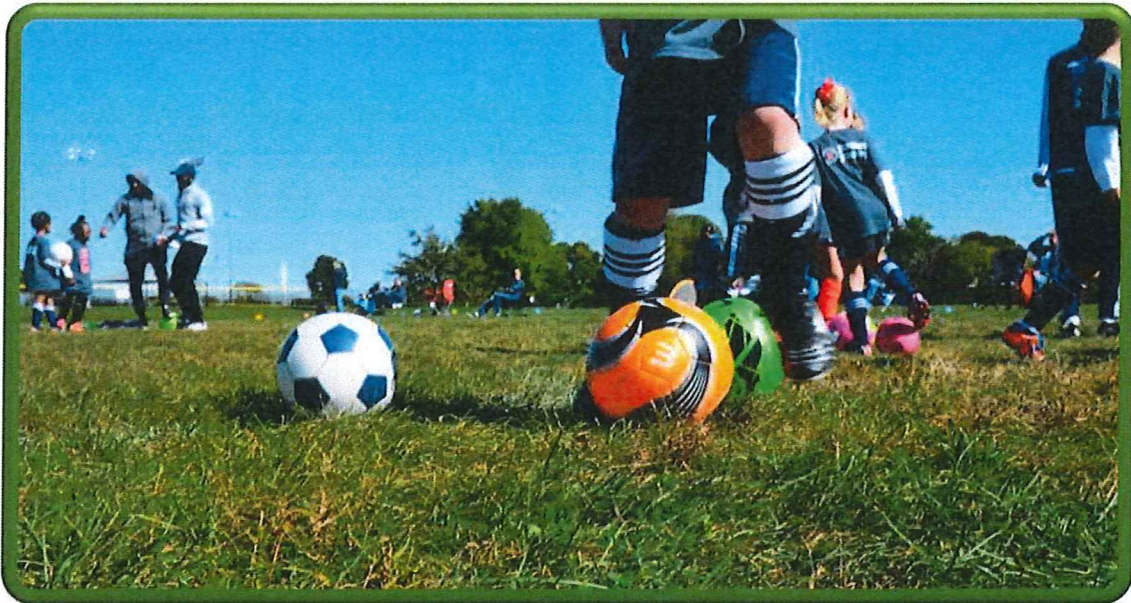
OBJECTIVES:

- Research new opportunities and aging trends for programs and facilities for various age groups.
- Reach out to residents for input on new programs for all ages.

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

OBJECTIVES:

- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations.
- Reward the loyalty of participants.



PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Revenue as a % of Direct Cost	120.3%	116.0%	112.6%	108.5%
Fitness Events Offered	2.0	3.0	3.0	3.0
Tennis Center Memberships Sold	557	557	601	610
Tennis Center Facility Attendance	23,675	23,675	25,422	25,000

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Champaign Park District Budget Category Totals by Department

	Recreation Fund Department Summary - Sports Programs			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$490,668	\$500,635	\$494,862	\$503,271
Contributions/Sponsorships	2,594	11,250	1,800	1,250
Merchandise/Concession Rev	5,307	7,388	7,123	6,690
Special Receipts	56,684	79,895	69,634	65,611
Total Estimated Revenues	\$555,253	\$599,168	\$573,419	\$576,822
Appropriations				
Salaries and Wages	\$306,590	\$343,738	\$348,604	\$333,698
Fringe Benefits	580	780	791	675
Contractual	53,158	52,928	59,179	94,309
Commodities/Supplies	60,804	74,554	59,333	61,865
Utilities	40,607	44,605	41,288	41,165
Total Appropriations	\$461,739	\$516,605	\$509,195	\$531,712
Net of Revenues Over (Under) Appropriations	\$93,514	82,563	64,224	\$45,110

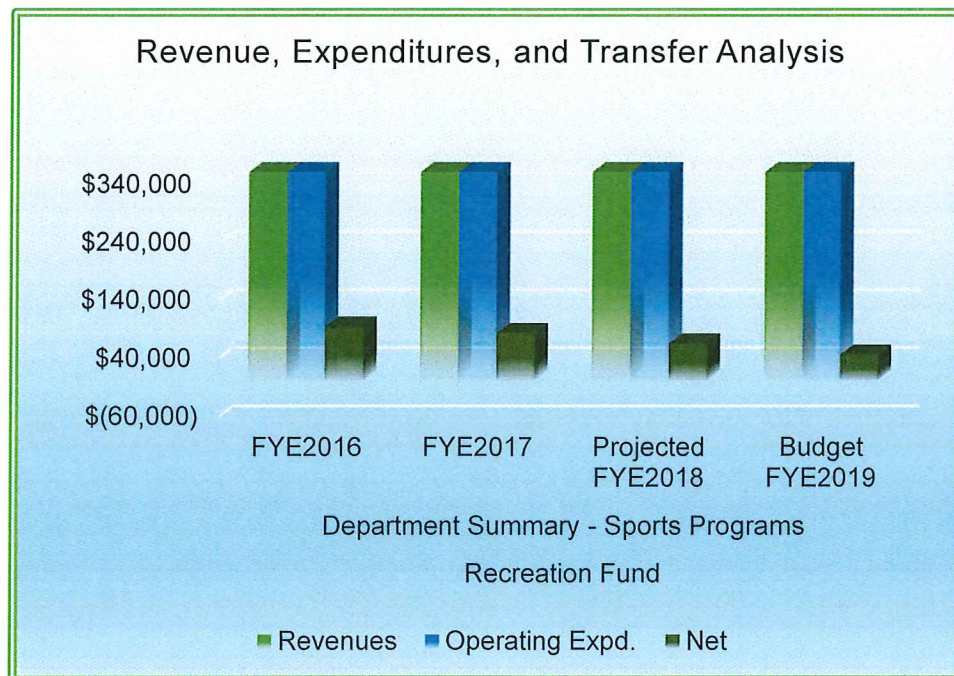


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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 40-025 - SPORTS PROGRAMS - DODDS TENNIS CENTER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	248,266	250,048	253,283	252,755
	MERCHANDISE/CONCESSION REV	5,307	7,388	7,123	6,690
	SPECIAL RECEIPTS	3,844	3,901	7,274	2,830
	TOTAL ESTIMATED REVENUES	257,417	261,337	267,680	262,275
APPROPRIATIONS					
	SALARIES AND WAGES	157,387	158,953	168,725	173,474
	FRINGE BENEFITS	580	780	791	675
	CONTRACTUAL	28,811	26,566	26,227	28,024
	COMMODITIES/SUPPLIES	17,527	18,951	17,013	16,840
	UTILITIES	40,607	44,605	41,288	41,165
	ROUTINE/PERIODIC MAINTENANCE				5,995
	CAPITAL OUTLAY			12,100	
	TOTAL APPROPRIATIONS	244,912	249,855	266,144	266,173
	NET OF REVENUES/APPROPRIATIONS - 40-025 - SPORTS PF	12,505	11,482	1,536	(3,898)
Dept 40-065 - SPORTS PROGRAMS - FITNESS EVENTS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	9,720	8,132	12,449	12,225
	CONTRIBUTIONS/SPONSORSHIPS				250
	TOTAL ESTIMATED REVENUES	9,720	8,132	12,449	12,475
APPROPRIATIONS					
	SALARIES AND WAGES	1,052	2,068	4,363	4,498
	CONTRACTUAL	2,246	3,137	3,984	4,275
	COMMODITIES/SUPPLIES	1,915	6,686	6,675	9,006
	TOTAL APPROPRIATIONS	5,213	11,891	15,022	17,779
	NET OF REVENUES/APPROPRIATIONS - 40-065 - SPORTS PF	4,507	(3,759)	(2,573)	(5,304)
Dept 40-082 - SPORTS PROGRAMS - ADULT SOFTBALL					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	85,849	82,375	87,182	85,000
	TOTAL ESTIMATED REVENUES	85,849	82,375	87,182	85,000
APPROPRIATIONS					
	SALARIES AND WAGES	52,497	53,465	48,806	34,990
	CONTRACTUAL	4,145	7,051	9,220	24,360
	COMMODITIES/SUPPLIES	11,621	10,049	9,005	9,192
	TOTAL APPROPRIATIONS	68,263	70,565	67,031	68,542
	NET OF REVENUES/APPROPRIATIONS - 40-082 - SPORTS PF	17,586	11,810	20,151	16,458
Dept 40-083 - SPORTS PROGRAMS - ADULT VOLLEYBALL					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	14,002	17,235	15,540	16,140
	TOTAL ESTIMATED REVENUES	14,002	17,235	15,540	16,140
APPROPRIATIONS					
	SALARIES AND WAGES	10,586	15,211	17,635	8,351
	CONTRACTUAL	1,079	2,034	695	5,406
	COMMODITIES/SUPPLIES	387	1,106	850	1,630
	TOTAL APPROPRIATIONS	12,052	18,351	19,180	15,387
	NET OF REVENUES/APPROPRIATIONS - 40-083 - SPORTS PF	1,950	(1,116)	(3,640)	753
Dept 40-085 - SPORTS PROGRAMS - YOUTH BASKETBALL					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	18,027	19,225	15,162	15,780
	CONTRIBUTIONS/SPONSORSHIPS		5,250		
	SPECIAL RECEIPTS	3,475	4,695	3,767	3,750
	TOTAL ESTIMATED REVENUES	21,502	29,170	18,929	19,530

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 40-085 - SPORTS PROGRAMS - YOUTH BASKETBALL					
APPROPRIATIONS					
	SALARIES AND WAGES	8,711	13,261	17,957	11,019
	CONTRACTUAL	1,847	1,270	683	4,968
	COMMODITIES/SUPPLIES	3,381	6,409	4,643	3,062
	TOTAL APPROPRIATIONS	<u>13,939</u>	<u>20,940</u>	<u>23,283</u>	<u>19,049</u>
	NET OF REVENUES/APPROPRIATIONS - 40-085 - SPORTS PF	7,563	8,230	(4,354)	481
Dept 40-086 - SPORTS PROGRAMS - YOUTH SOFTBALL					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	4,162	2,347	910	1,047
	SPECIAL RECEIPTS				391
	TOTAL ESTIMATED REVENUES	<u>4,162</u>	<u>2,347</u>	<u>910</u>	<u>1,438</u>
APPROPRIATIONS					
	SALARIES AND WAGES	2,135	3,735	5,323	4,307
	CONTRACTUAL	1,066	720	590	670
	COMMODITIES/SUPPLIES	2,257	417	713	830
	TOTAL APPROPRIATIONS	<u>5,458</u>	<u>4,872</u>	<u>6,626</u>	<u>5,807</u>
	NET OF REVENUES/APPROPRIATIONS - 40-086 - SPORTS PF	(1,296)	(2,525)	(5,716)	(4,369)
Dept 40-088 - SPORTS PROGRAMS - YOUTH SOCCER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	36,487	34,961	27,205	32,293
	SPECIAL RECEIPTS		11,214	5,508	5,130
	TOTAL ESTIMATED REVENUES	<u>36,487</u>	<u>46,175</u>	<u>32,713</u>	<u>37,423</u>
APPROPRIATIONS					
	SALARIES AND WAGES	13,188	19,864	19,112	21,454
	CONTRACTUAL	1,732	935	2,605	3,490
	COMMODITIES/SUPPLIES	13,852	21,363	11,564	8,836
	TOTAL APPROPRIATIONS	<u>28,772</u>	<u>42,162</u>	<u>33,281</u>	<u>33,780</u>
	NET OF REVENUES/APPROPRIATIONS - 40-088 - SPORTS PF	7,715	4,013	(568)	3,643
Dept 40-150 - SPORTS PROGRAMS - GROUP FITNESS PROGRAMS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	20,613	27,805	27,838	26,037
	SPECIAL RECEIPTS			1	
	TOTAL ESTIMATED REVENUES	<u>20,613</u>	<u>27,805</u>	<u>27,839</u>	<u>26,037</u>
APPROPRIATIONS					
	SALARIES AND WAGES	7,936	17,546	16,201	16,019
	CONTRACTUAL		29	1,319	180
	COMMODITIES/SUPPLIES	214	897	732	1,400
	TOTAL APPROPRIATIONS	<u>8,150</u>	<u>18,472</u>	<u>18,252</u>	<u>17,599</u>
	NET OF REVENUES/APPROPRIATIONS - 40-150 - SPORTS PF	12,463	9,333	9,587	8,438
Dept 40-154 - SPORTS PROGRAMS - SPRINGER FITNESS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE			982	5,052
	TOTAL ESTIMATED REVENUES			<u>982</u>	<u>5,052</u>
APPROPRIATIONS					
	SALARIES AND WAGES			619	2,500
	CONTRACTUAL			224	500
	COMMODITIES/SUPPLIES				550
	TOTAL APPROPRIATIONS			<u>843</u>	<u>3,550</u>
	NET OF REVENUES/APPROPRIATIONS - 40-154 - SPORTS PF			139	1,502
Dept 40-195 - SPORTS PROGRAMS-MOTOR SKILLS DEVELOPMENT					
ESTIMATED REVENUES					

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 40-195 - SPORTS PROGRAMS-MOTOR SKILLS DEVELOPMENT					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	11,168	7,644	11,830	8,825
	TOTAL ESTIMATED REVENUES	<u>11,168</u>	<u>7,644</u>	<u>11,830</u>	<u>8,825</u>
APPROPRIATIONS					
	SALARIES AND WAGES	2,572	3,378	1,755	5,384
	CONTRACTUAL	95		150	480
	COMMODITIES/SUPPLIES	847	322	305	934
	TOTAL APPROPRIATIONS	<u>3,514</u>	<u>3,700</u>	<u>2,210</u>	<u>6,798</u>
	NET OF REVENUES/APPROPRIATIONS - 40-195 - SPORTS PF	7,654	3,944	9,620	2,027
Dept 40-196 - SPORTS PROGRAMS - SPORTS CAMPS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	5,722	4,526	2,760	4,223
	TOTAL ESTIMATED REVENUES	<u>5,722</u>	<u>4,526</u>	<u>2,760</u>	<u>4,223</u>
APPROPRIATIONS					
	SALARIES AND WAGES	1,531	2,801	3,973	3,854
	CONTRACTUAL		50	235	400
	COMMODITIES/SUPPLIES	(1)	35	270	320
	TOTAL APPROPRIATIONS	<u>1,530</u>	<u>2,886</u>	<u>4,478</u>	<u>4,574</u>
	NET OF REVENUES/APPROPRIATIONS - 40-196 - SPORTS PF	4,192	1,640	(1,718)	(351)
Dept 40-197 - SPORTS PROGRAMS - DODDS SOCCER RENTALS					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	2,016	8,785	7,482	7,900
	TOTAL ESTIMATED REVENUES	<u>2,016</u>	<u>8,785</u>	<u>7,482</u>	<u>7,900</u>
APPROPRIATIONS					
	SALARIES AND WAGES	2,060	4,113	5,562	4,677
	CONTRACTUAL		654		
	COMMODITIES/SUPPLIES	652	315	735	700
	TOTAL APPROPRIATIONS	<u>2,712</u>	<u>5,082</u>	<u>6,297</u>	<u>5,377</u>
	NET OF REVENUES/APPROPRIATIONS - 40-197 - SPORTS PF	(696)	3,703	1,185	2,523
Dept 40-198 - SPORTS PROGRAMS - BALL FIELD RENTAL					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	47,349	51,300	45,602	45,610
	TOTAL ESTIMATED REVENUES	<u>47,349</u>	<u>51,300</u>	<u>45,602</u>	<u>45,610</u>
APPROPRIATIONS					
	SALARIES AND WAGES	20,463	17,406	16,530	19,882
	CONTRACTUAL	2,656	190		
	COMMODITIES/SUPPLIES	1,703	3,342	2,003	2,665
	TOTAL APPROPRIATIONS	<u>24,822</u>	<u>20,938</u>	<u>18,533</u>	<u>22,547</u>
	NET OF REVENUES/APPROPRIATIONS - 40-198 - SPORTS PF	22,527	30,362	27,069	23,063
Dept 40-200 - SPORTS PROGRAMS - YOUTH VOLLEYBALL					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	3,315	3,300	4,107	3,309
	TOTAL ESTIMATED REVENUES	<u>3,315</u>	<u>3,300</u>	<u>4,107</u>	<u>3,309</u>
APPROPRIATIONS					
	SALARIES AND WAGES	3,757	4,869	5,146	3,295
	CONTRACTUAL	419		82	180
	COMMODITIES/SUPPLIES	(2)			
	TOTAL APPROPRIATIONS	<u>4,174</u>	<u>4,869</u>	<u>5,228</u>	<u>3,475</u>
	NET OF REVENUES/APPROPRIATIONS - 40-200 - SPORTS PF	(859)	(1,569)	(1,121)	(166)
Dept 40-202 - SPORTS PROGRAMS - ADULT SOCCER					

CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 40-202 - SPORTS PROGRAMS - ADULT SOCCER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	17,530	17,985	16,410	18,710
	TOTAL ESTIMATED REVENUES	17,530	17,985	16,410	18,710
APPROPRIATIONS					
	SALARIES AND WAGES	11,379	13,179	6,608	7,389
	CONTRACTUAL	837	3,705	5,930	11,491
	COMMODITIES/SUPPLIES	368	335	363	800
	TOTAL APPROPRIATIONS	12,584	17,219	12,901	19,680
	NET OF REVENUES/APPROPRIATIONS - 40-202 - SPORTS PF	4,946	766	3,509	(970)
Dept 40-203 - SPORTS PROGRAMS-DOUGLASS YOUTH					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	15,793	25,052	19,204	20,675
	CONTRIBUTIONS/SPONSORSHIPS	2,594	6,000	1,800	1,000
	TOTAL ESTIMATED REVENUES	18,387	31,052	21,004	21,675
APPROPRIATIONS					
	SALARIES AND WAGES	11,336	13,760	10,106	11,205
	CONTRACTUAL	7,836	6,476	7,235	9,165
	COMMODITIES/SUPPLIES	5,611	4,327	4,462	4,500
	TOTAL APPROPRIATIONS	24,783	24,563	21,803	24,870
	NET OF REVENUES/APPROPRIATIONS - 40-203 - SPORTS PF	(6,396)	6,489	(799)	(3,195)
Dept 40-204 - SPORTS PROGRAMS-DOUGLASS ADULT					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	14			1,200
	TOTAL ESTIMATED REVENUES	14			1,200
APPROPRIATIONS					
	SALARIES AND WAGES		129	183	1,400
	CONTRACTUAL	389	111		720
	COMMODITIES/SUPPLIES	472			600
	TOTAL APPROPRIATIONS	861	240	183	2,720
	NET OF REVENUES/APPROPRIATIONS - 40-204 - SPORTS PF	(847)	(240)	(183)	(1,520)
	ESTIMATED REVENUES - FUND 02	555,253	599,168	573,419	576,822
	APPROPRIATIONS - FUND 02	461,739	516,605	521,295	537,707
	NET OF REVENUES/APPROPRIATIONS - FUND 02	93,514	82,563	52,124	39,115

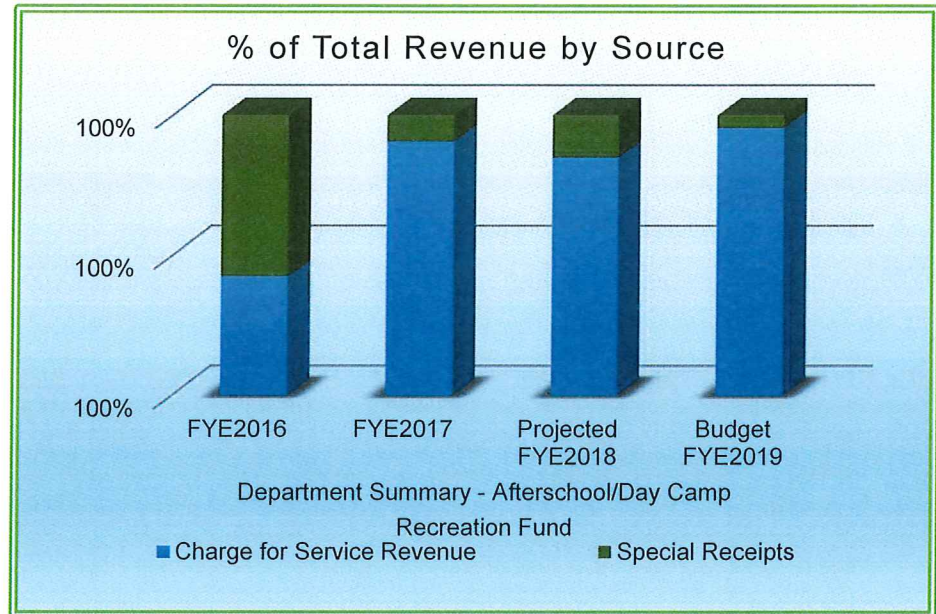
Afterschool/Day Camp

PRINCIPAL RESPONSIBILITIES

RECREATION FUND:

AFTERSCHOOL/DAY CAMPS –

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



EMPLOYEES FUNDED BY AFTERSCHOOL/DAY CAMP PROGRAM– POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
No full-time or RPT staff assigned to this program, solely part-time	1.0	1.0	0	0
Douglass Park Program Coordinator	0	0	.55	.55
Preschool Supervisor	0	0	.75	.75
Leonhard Recreation Program Coordinator	0	0	.40	.50
Total FTE's	1.0	1.0	1.70	1.80

Figure 10 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience. Status – Day camp training teaches staff to provide quality customer service encouraging participants to return to the program in the future.
- Encourage staff to focus on first-time program participants. Status – Michael Brandwein training encourages staff to greet new participants, find them a friend and help them feel as comfortable as possible, in order to encourage them to come back in the future.
- Continue to develop and implement a marketing plans to encourage first-time opportunities and a spirit of discovery. Status – Market on social media, to schools, park banners.
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics. Status – We do not currently ask any culture/race/demographic questions on our program surveys, but we might look into this in the future. Conducted program evaluations/surveys at the end of all programs and events.
- Increase the number of scholarships for first-time experiences. Status – The front desk staff encourages participants to apply for scholarships for all youth programs in order to ensure money doesn't influence whether or not a child has a first-time experience in one of our programs.

- Create first-time opportunities for employment at the District. Status – *We hire a lot of first time employees such as high school students in all of our youth programs, especially day camp.*

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

- Offer affordable programs, parks, and services. Status – *Keep day camp cost as low as possible.*
- Develop creative and effective payment programs for participants. Status – *The down payment for day camp and after school is put in place to help create a payment plan to encourage participation for all.*
- Develop additional low-cost or free programs. Status – *Day camp as low as possible. After school low/reasonable for market. Family Ag Night is a free night open to all families (partnered with Champaign County Farm Bureau).*

2018-19 GOALS

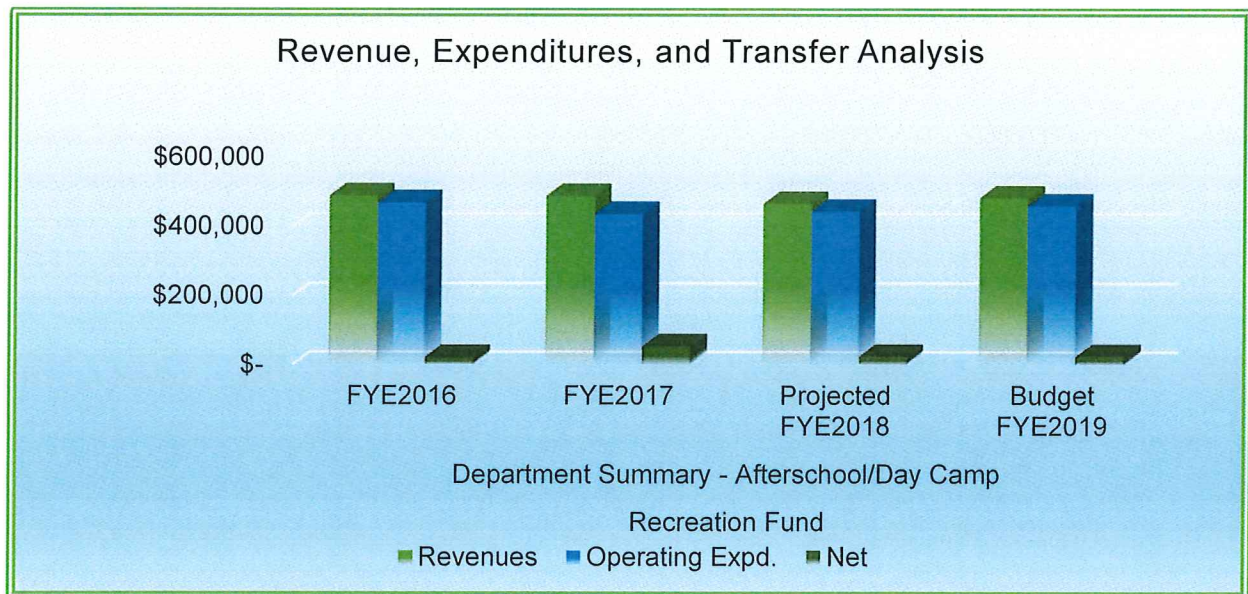
SG1 – PROVIDE A FAMILY-FRIENDLY ATMOSPHERE WHERE ALL PARTICIPANTS FEEL WELCOME AND SAFE

OBJECTIVES:

- Develop customer service standards and training.
- Develop both an internal and external culture of treating customers and co-workers/board members like family.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.

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

- Develop creative and effective payment programs for participants.
- Reward the loyalty of participants.
- Evaluate fees for rentals and services.



Overall revenue increased 3.5% as more programming is planned for, and staff factored in proposed rate increases effective for FYE2019.

FYE2019 budgeted expenditures increased 3.6% from projected FYE2018 due to multiple factors.

- 20.89% increase in contractual – planned trips for DayCamp programs. Should not all the scheduled trips run as planned, then these funds will remain unspent.
- 19.44% increase in commodities and supplies due to the factors previously described.

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PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Revenue as a % of Direct Cost	104.3%	111.9%	105.0%	104.9%
Revenue as at least 100% of Direct Costs	Yes	Yes	Yes	Yes

Budget Category Totals by Department

Recreation Fund				
Department Summary - Afterschool/Day Camp				
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>				
Charge for Service Revenue	\$486,845	\$486,395	\$464,377	\$480,941
Special Receipts	1,122	180	280	85
Total Estimated Revenues	\$487,967	\$486,575	\$464,657	\$481,026
<i>Appropriations</i>				
Salaries and Wages	\$411,796	\$384,058	\$397,908	\$404,933
Contractual	33,298	28,313	24,222	29,282
Commodities/Supplies	22,686	22,611	20,408	24,376
Total Appropriations	\$467,780	\$434,982	\$442,538	\$458,591
Net of Revenues Over (Under) Appropriations	\$20,187	51,593	22,119	\$22,435

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 50-004 - AFTERSCHOOL/DAYCAMP-DOUGLASS AFTERSCHOOL					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	35,137	17,699	21,292	22,000
	TOTAL ESTIMATED REVENUES	35,137	17,699	21,292	22,000
APPROPRIATIONS					
	SALARIES AND WAGES	39,851	26,533	20,639	22,803
	CONTRACTUAL	1,994		303	700
	COMMODITIES/SUPPLIES	3,908	2,605	1,876	2,400
	TOTAL APPROPRIATIONS	45,753	29,138	22,818	25,903
	NET OF REVENUES/APPROPRIATIONS - 50-004 - AFTERSCHC	(10,616)	(11,439)	(1,526)	(3,903)
Dept 50-005 - AFTERSCHOOL/DAYCAMP-GIRLS EXPLORE					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	(288)	18,609	14,400	21,648
	TOTAL ESTIMATED REVENUES	(288)	18,609	14,400	21,648
APPROPRIATIONS					
	SALARIES AND WAGES		6,519	13,155	16,279
	CONTRACTUAL		3,137	2,060	4,853
	COMMODITIES/SUPPLIES		598	605	1,577
	TOTAL APPROPRIATIONS		10,254	15,820	22,709
	NET OF REVENUES/APPROPRIATIONS - 50-005 - AFTERSCHC	(288)	8,355	(1,420)	(1,061)
Dept 50-006 - AFTERSCHOOL/DAYCAMP-DOUGLASS SCHOOL OUT					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE		5,008	4,322	7,940
	TOTAL ESTIMATED REVENUES		5,008	4,322	7,940
APPROPRIATIONS					
	SALARIES AND WAGES		2,249	6,573	6,502
	CONTRACTUAL		338	628	908
	COMMODITIES/SUPPLIES		530	269	985
	TOTAL APPROPRIATIONS		3,117	7,470	8,395
	NET OF REVENUES/APPROPRIATIONS - 50-006 - AFTERSCHC		1,891	(3,148)	(455)
Dept 50-009 - AFTERSCHOOL/DAYCAMP - TEEN CAMP					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	13,234	17,367	13,785	
	SPECIAL RECEIPTS			9	
	TOTAL ESTIMATED REVENUES	13,234	17,367	13,794	
APPROPRIATIONS					
	SALARIES AND WAGES	16,314	15,155	12,457	2,390
	CONTRACTUAL	4,634	5,636	3,791	200
	COMMODITIES/SUPPLIES	1,641	2,698	691	250
	TOTAL APPROPRIATIONS	22,589	23,489	16,939	2,840
	NET OF REVENUES/APPROPRIATIONS - 50-009 - AFTERSCHC	(9,355)	(6,122)	(3,145)	(2,840)
Dept 50-011 - AFTERSCHOOL/DAYCAMP-BUSYBEES/SWINGSETTER					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	134,085	136,556	131,179	131,753
	TOTAL ESTIMATED REVENUES	134,085	136,556	131,179	131,753
APPROPRIATIONS					
	SALARIES AND WAGES	84,571	88,708	88,460	85,704
	CONTRACTUAL	484	188	372	1,000
	COMMODITIES/SUPPLIES	3,600	3,576	3,546	3,900
	TOTAL APPROPRIATIONS	88,655	92,472	92,378	90,604
	NET OF REVENUES/APPROPRIATIONS - 50-011 - AFTERSCHC	45,430	44,084	38,801	41,149

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 50-012 - AFTERSCHOOL/DAYCAMP-LEONHARD DAY CAMP					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	170,112	168,114	161,953	174,130
	SPECIAL RECEIPTS			182	
	TOTAL ESTIMATED REVENUES	<u>170,112</u>	<u>168,114</u>	<u>162,135</u>	<u>174,130</u>
APPROPRIATIONS					
	SALARIES AND WAGES	152,389	134,528	151,327	158,786
	CONTRACTUAL	13,146	13,911	12,240	15,163
	COMMODITIES/SUPPLIES	3,655	4,039	4,285	4,370
	TOTAL APPROPRIATIONS	<u>169,190</u>	<u>152,478</u>	<u>167,852</u>	<u>178,319</u>
	NET OF REVENUES/APPROPRIATIONS - 50-012 - AFTERSCHC	922	15,636	(5,717)	(4,189)
Dept 50-013 - AFTERSCHOOL/DAYCAMP-DOUGLASS DAY CAMP					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	56,265	47,224	39,073	40,920
	SPECIAL RECEIPTS			6	
	TOTAL ESTIMATED REVENUES	<u>56,265</u>	<u>47,224</u>	<u>39,079</u>	<u>40,920</u>
APPROPRIATIONS					
	SALARIES AND WAGES	65,002	62,649	53,752	53,973
	CONTRACTUAL	11,927	4,660	4,281	5,385
	COMMODITIES/SUPPLIES	3,312	2,092	1,633	2,712
	TOTAL APPROPRIATIONS	<u>80,241</u>	<u>69,401</u>	<u>59,666</u>	<u>62,070</u>
	NET OF REVENUES/APPROPRIATIONS - 50-013 - AFTERSCHC	(23,976)	(22,177)	(20,587)	(21,150)
Dept 50-016 - AFTERSCHOOL/DAYCAMP-COMMUNITY MATTERS GR					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE			5,454	6,850
	SPECIAL RECEIPTS	1,122	180		
	TOTAL ESTIMATED REVENUES	<u>1,122</u>	<u>180</u>	<u>5,454</u>	<u>6,850</u>
APPROPRIATIONS					
	SALARIES AND WAGES	55		4,681	4,780
	CONTRACTUAL	469	180		450
	COMMODITIES/SUPPLIES	164		374	1,100
	TOTAL APPROPRIATIONS	<u>688</u>	<u>180</u>	<u>5,055</u>	<u>6,330</u>
	NET OF REVENUES/APPROPRIATIONS - 50-016 - AFTERSCHC	434		399	520
Dept 50-017 - AFTERSCHOOL/DAYCAMP-LEONHARD AFTERSCHOOL					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	71,091	68,808	67,617	68,123
	SPECIAL RECEIPTS			83	85
	TOTAL ESTIMATED REVENUES	<u>71,091</u>	<u>68,808</u>	<u>67,700</u>	<u>68,208</u>
APPROPRIATIONS					
	SALARIES AND WAGES	51,122	45,160	44,873	47,354
	CONTRACTUAL	440	263	547	623
	COMMODITIES/SUPPLIES	5,617	5,600	5,758	5,731
	TOTAL APPROPRIATIONS	<u>57,179</u>	<u>51,023</u>	<u>51,178</u>	<u>53,708</u>
	NET OF REVENUES/APPROPRIATIONS - 50-017 - AFTERSCHC	13,912	17,785	16,522	14,500
Dept 50-144 - AFTERSCHOOL/DAYCAMP-PRESCHOOL CLASS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	7,209	7,010	5,302	7,577
	TOTAL ESTIMATED REVENUES	<u>7,209</u>	<u>7,010</u>	<u>5,302</u>	<u>7,577</u>
APPROPRIATIONS					
	SALARIES AND WAGES	2,492	2,557	1,991	6,362
	CONTRACTUAL	204			
	COMMODITIES/SUPPLIES	789	873	1,371	1,351

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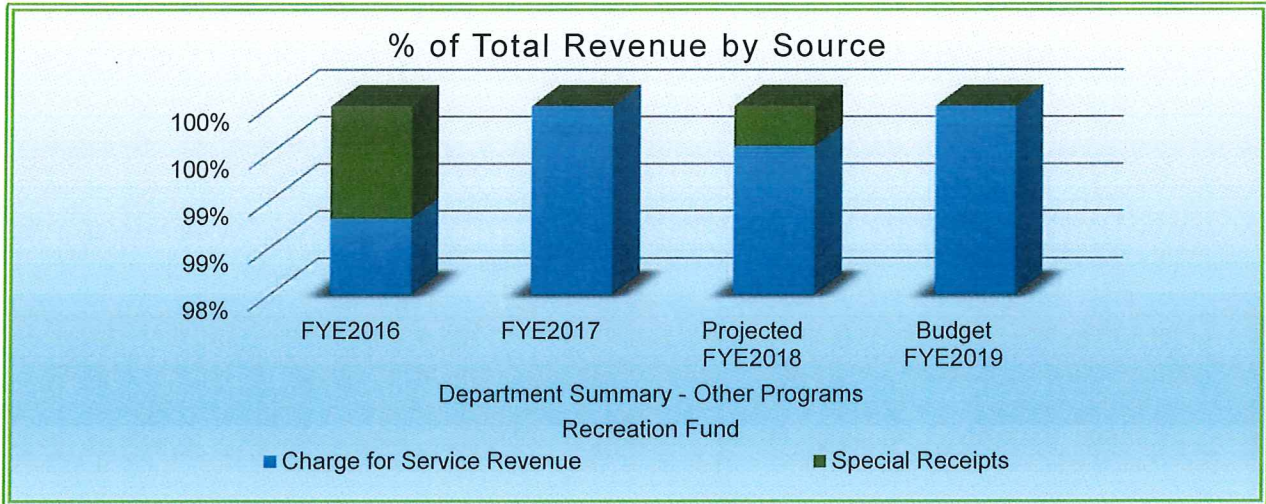
CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 50-144 - AFTERSCHOOL/DAYCAMP-PRESCHOOL CLASS					
APPROPRIATIONS					
TOTAL APPROPRIATIONS		3,485	3,430	3,362	7,713
NET OF REVENUES/APPROPRIATIONS - 50-144 - AFTERSCHC		3,724	3,580	1,940	(136)
ESTIMATED REVENUES - FUND 02		487,967	486,575	464,657	481,026
APPROPRIATIONS - FUND 02		467,780	434,982	442,538	458,591
NET OF REVENUES/APPROPRIATIONS - FUND 02		20,187	51,593	22,119	22,435

Other Programs

Principal Responsibilities

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



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

Position	FYE2016	FYE2017	FYE2018	FYE2019
	Actual	Actual	Actual	Budget
Douglass Adult & Senior Coordinator	1.0	1.0	1.0	.85
Leonhard Recreation Program Coordinator			.20	.20
Aquatics Coordinator			.05	.05
Total FTE's	1.0	1.0	1.25	1.10

Figure 11 Position counts for prior years have not been adjusted for FYE2019 allocation changes



2017-18 ACCOMPLISHMENTS

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

- Offer more mid-morning programs. Status – We offer numerous group fitness classes between 9-11am at LRC.
- Determine the level of service for parks, facilities and amenities for aging population. Status – We have numerous group fitness classes geared towards the aging population such as Forever Fit.
- Sholem Sharks swim team finished 2nd in the Central Illinois Swim League.
- Research new opportunities and aging trends for programs and facilities for various age groups. Status – This year we implemented a much needed program for our community, Self Defense that serves a large age group.

- Provide intergenerational programming. Status – *Many of our group fitness classes at Leonhard serve patrons from 20's -80's. Numerous classes have mothers and daughters exercising together.*
- Develop and promote health and wellness programs. Status – *Both our group fitness and self-defense classes promote health and wellness.*

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

- Define core programs and services. Status – *Group fitness classes are a part of our core programs and services.*
- Offer affordable programs, parks, and services. Status – *We keep our prices very affordable for group fitness classes. In fact we are the least expensive options in town.*

2018-19 GOALS

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

OBJECTIVES:

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

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

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

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

OBJECTIVES:

- Develop new family-focused special events or activities that bring residents together.
- Increase face-to-face connections with members of the community.
- Identify new opportunities to work with community groups.
- Involve community members and agencies in our programs and events.

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Revenue as a % of Direct Cost	57.6%	56.9%	49.1%	52.5%

Champaign Park District
Budget Category Totals by Department

	Recreation Fund Department Summary - Other Programs			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$82,908	\$84,857	\$72,334	\$85,129
Merchandise/Concession Rev	340	0	0	1,200
Special Receipts	1,000	0	306	0
Total Estimated Revenues	\$84,248	\$84,857	\$72,640	\$86,329
Appropriations				
Salaries and Wages	\$79,616	\$90,665	\$83,747	\$83,587
Contractual	41,779	42,861	47,124	60,359
Commodities/Supplies	24,788	15,738	17,005	20,382
Total Appropriations	\$146,183	\$149,264	\$147,876	\$164,328
Net of Revenues Over (Under) Appropriations	(\$61,935)	(64,407)	(75,236)	(\$77,999)

FYE2019 budgeted expenditures increased 11.1% from projected FYE2018 as staff plan to add 2-3 additional senior trips, which offsets with increased revenues for next year. The remaining increase is for additional planned potlucks and socials for the seniors throughout the year.

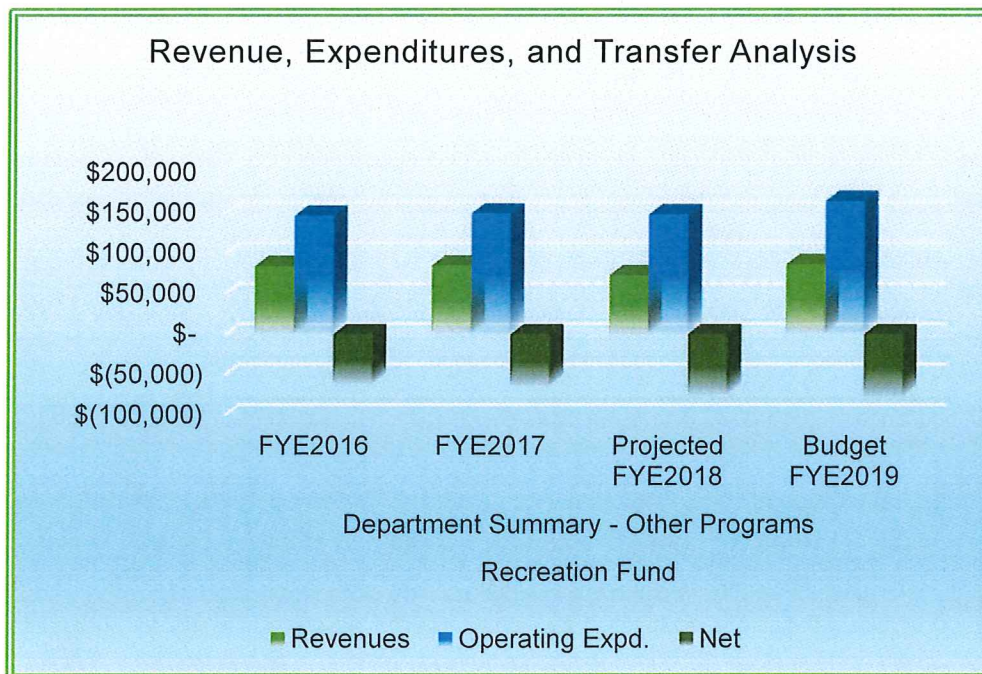


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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 60-026 - OTHER PROGRAMS - SHOLEM SWIM TEAM					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	26,236	22,130	21,848	20,075
	MERCHANDISE/CONCESSION REV	340			1,200
	TOTAL ESTIMATED REVENUES	<u>26,576</u>	<u>22,130</u>	<u>21,848</u>	<u>21,275</u>
APPROPRIATIONS					
	SALARIES AND WAGES	19,494	23,438	15,051	15,338
	CONTRACTUAL	3,265	1,011	1,188	1,688
	COMMODITIES/SUPPLIES	7,977	2,420	1,609	4,312
	TOTAL APPROPRIATIONS	<u>30,736</u>	<u>26,869</u>	<u>17,848</u>	<u>21,338</u>
	NET OF REVENUES/APPROPRIATIONS - 60-026 - OTHER PRC	(4,160)	(4,739)	4,000	(63)
Dept 60-130 - OTHER PROGRAMS - DOUGLASS SENIORS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	29,907	45,857	35,143	46,930
	SPECIAL RECEIPTS	1,000		304	
	TOTAL ESTIMATED REVENUES	<u>30,907</u>	<u>45,857</u>	<u>35,447</u>	<u>46,930</u>
APPROPRIATIONS					
	SALARIES AND WAGES	41,225	44,126	44,244	43,925
	CONTRACTUAL	35,193	38,313	42,420	54,465
	COMMODITIES/SUPPLIES	10,792	8,882	9,830	10,255
	TOTAL APPROPRIATIONS	<u>87,210</u>	<u>91,321</u>	<u>96,494</u>	<u>108,645</u>
	NET OF REVENUES/APPROPRIATIONS - 60-130 - OTHER PRC	(56,303)	(45,464)	(61,047)	(61,715)
Dept 60-131 - OTHER PROGRAMS - HAYS SENIORS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	4,796	5,279	5,114	6,624
	TOTAL ESTIMATED REVENUES	<u>4,796</u>	<u>5,279</u>	<u>5,114</u>	<u>6,624</u>
APPROPRIATIONS					
	SALARIES AND WAGES	5,808	10,856	12,090	11,362
	CONTRACTUAL	1,915	2,278	2,528	3,261
	COMMODITIES/SUPPLIES	3,152	3,310	4,415	4,700
	TOTAL APPROPRIATIONS	<u>10,875</u>	<u>16,444</u>	<u>19,033</u>	<u>19,323</u>
	NET OF REVENUES/APPROPRIATIONS - 60-131 - OTHER PRC	(6,079)	(11,165)	(13,919)	(12,699)
Dept 60-241 - OTHER PROGRAMS - SCHOOLS DAY OUT					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	21,969	11,591	10,229	11,500
	SPECIAL RECEIPTS			2	
	TOTAL ESTIMATED REVENUES	<u>21,969</u>	<u>11,591</u>	<u>10,231</u>	<u>11,500</u>
APPROPRIATIONS					
	SALARIES AND WAGES	13,089	12,245	12,362	12,962
	CONTRACTUAL	1,406	1,259	988	945
	COMMODITIES/SUPPLIES	2,867	1,126	1,151	1,115
	TOTAL APPROPRIATIONS	<u>17,362</u>	<u>14,630</u>	<u>14,501</u>	<u>15,022</u>
	NET OF REVENUES/APPROPRIATIONS - 60-241 - OTHER PRC	4,607	(3,039)	(4,270)	(3,522)
	ESTIMATED REVENUES - FUND 02	84,248	84,857	72,640	86,329
	APPROPRIATIONS - FUND 02	146,183	149,264	147,876	164,328
	NET OF REVENUES/APPROPRIATIONS - FUND 02	(61,935)	(64,407)	(75,236)	(77,999)

Special Events – Douglass Community Center

PRINCIPAL RESPONSIBILITIES

SPECIAL EVENTS – Douglass Special Events produces community-wide special events and manages the Park District’s volunteer program. Responsibilities include Juneteenth Celebration, C-U Days, Nightmare on Grove, Eggs-ploration, Bunny Brunch, Breakfast with Santa, and other smaller special events throughout the year.

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

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Douglass Park Program Coordinator	1.0	1.0	1.0	.10
Total FTE’s	1.0	1.0	1.0	.10

Figure 12 Position counts for prior years have not been adjusted for FYE2019 allocation changes



2018-19 GOALS

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

OBJECTIVES:

- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.

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

OBJECTIVES:

- Provide parks, amenities and facilities that serve all ages.
- Research new opportunities and aging trends for programs and facilities for various age groups.
- Provide program scholarships from which all ages can benefit.
- Develop and promote health and wellness programs.
- Reach out to residents for input on new programs for all ages.

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 (FT1 AND FT2)

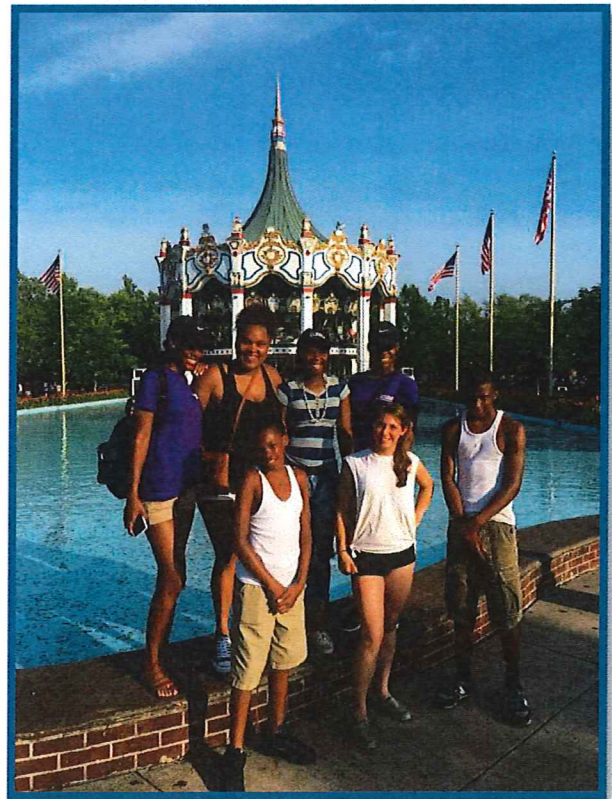
Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Douglass Adult & Senior Coordinator				.10
Douglass Park Program Coordinator	1	1	1	.10
Total FTE's	1	1	1	.20

Figure 13 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

- Train staff to make first-time participants feel important by enhancing the participant experience. *Status – Staff attends training with Michael Brandwien who encourages staff to make each camper feel important.*
- Track new programming and equipment trends. *Status – Staff attends workshops and conferences to stay up to date on new trends.*
- Encourage staff to focus on first-time program participants. *Status – The Park District offers a wide variety of programs to capture new participants.*
- Continue to develop and implement marketing plans to encourage first-time opportunities and a spirit of discovery. *Status – Summer camp information is sent to Unit 4 schools.*
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics. *Status – Program evaluations are conducted during programs and events.*
- Increase the number of scholarships for first-time experiences. *Status – Staff offers scholarships to all new participants.*
- Create first-time opportunities for employment at the District. *Status – The Park District offers a number of first time employment opportunities over the summer through day camp.*



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

OBJECTIVES:

- Offer more mid-afternoon activities. *Status – During the day we offer open gym and afterschool programs.*
- Reach out to residents for input on new programs for all ages. *Status – Program evaluations are completed for every program.*
- Research new opportunities and aging trends for programs and facilities for Teen population. *Status – Program Coordinators have reached out to local schools as well as the independent and homeschool*

networks to beef up programming for teens. A Program Coordinator is a member of IPRA Teen Committee that discusses teen programming throughout Illinois.

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

- Offer affordable programs, parks, and services. *Status – Program are priced to cover the cost of the program, but scholarships are available.*
- Develop creative and effective payment programs for participants. *Status – Program are priced to cover the cost of the program, but scholarships are available.*
- Develop additional low-cost or free programs. *Status – The Park District offers several free programs as well as scholarships.*

2018-19 GOALS

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

OBJECTIVES:

- Create new fun and safe park amenities.
- Enhance the safety and security in each park and facility so all patrons feel safe.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.
- Promote family volunteering at various events and programs.

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience.
- Track new programming and equipment trends.
- Continue to develop and implement marketing plans to encourage first-time opportunities and a spirit of discovery.
- Increase the number of scholarships for first-time experiences.
- Create first-time opportunities for employment at the District.

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

- Offer affordable programs, parks, and services.
- Develop creative and effective payment programs for participants.
- Reward the loyalty of participants.
- Develop additional low-cost or free programs.

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 02 RECREATION					
Dept 69-024 - CONCESSIONS - SOLEM AQUATIC CENTER					
ESTIMATED REVENUES					
	MERCHANDISE/CONCESSION REV	82,263	92,565	77,127	80,000
	SPECIAL RECEIPTS			1	
	TOTAL ESTIMATED REVENUES	<u>82,263</u>	<u>92,565</u>	<u>77,128</u>	<u>80,000</u>
APPROPRIATIONS					
	SALARIES AND WAGES	21,643	15,852	25,539	22,754
	CONTRACTUAL	6,588	7,563	6,617	7,785
	COMMODITIES/SUPPLIES	30,747	42,358	38,554	41,500
	TOTAL APPROPRIATIONS	<u>58,978</u>	<u>65,773</u>	<u>70,710</u>	<u>72,039</u>
	NET OF REVENUES/APPROPRIATIONS - 69-024 - CONCESSIONS	<u>23,285</u>	<u>26,792</u>	<u>6,418</u>	<u>7,961</u>
Dept 69-041 - CONCESSIONS - YOUTH BASEBALL/ZAHND PARK					
ESTIMATED REVENUES					
	MERCHANDISE/CONCESSION REV	6,319	2,703	2,362	4,625
	TOTAL ESTIMATED REVENUES	<u>6,319</u>	<u>2,703</u>	<u>2,362</u>	<u>4,625</u>
APPROPRIATIONS					
	SALARIES AND WAGES	3,831	3,702	2,868	3,219
	CONTRACTUAL	3,264	304	441	738
	COMMODITIES/SUPPLIES	7,528	2,370	3,429	3,350
	UTILITIES			600	600
	TOTAL APPROPRIATIONS	<u>14,623</u>	<u>6,376</u>	<u>7,338</u>	<u>7,907</u>
	NET OF REVENUES/APPROPRIATIONS - 69-041 - CONCESSIONS	<u>(8,304)</u>	<u>(3,673)</u>	<u>(4,976)</u>	<u>(3,282)</u>
Dept 69-080 - CONCESSIONS - DODDS PARK					
ESTIMATED REVENUES					
	MERCHANDISE/CONCESSION REV	34,566	29,756	30,779	38,150
	TOTAL ESTIMATED REVENUES	<u>34,566</u>	<u>29,756</u>	<u>30,779</u>	<u>38,150</u>
APPROPRIATIONS					
	SALARIES AND WAGES	11,417	12,341	11,437	13,516
	CONTRACTUAL	3,551	2,679	4,637	5,902
	COMMODITIES/SUPPLIES	15,948	11,770	12,532	15,079
	UTILITIES	66	812	1,864	1,880
	TOTAL APPROPRIATIONS	<u>30,982</u>	<u>27,602</u>	<u>30,470</u>	<u>36,377</u>
	NET OF REVENUES/APPROPRIATIONS - 69-080 - CONCESSIONS	<u>3,584</u>	<u>2,154</u>	<u>309</u>	<u>1,773</u>
Dept 69-088 - CONCESSIONS - DODDS SOCCER COMPLEX					
ESTIMATED REVENUES					
	MERCHANDISE/CONCESSION REV	4,461	1,925	1,765	5,000
	TOTAL ESTIMATED REVENUES	<u>4,461</u>	<u>1,925</u>	<u>1,765</u>	<u>5,000</u>
APPROPRIATIONS					
	SALARIES AND WAGES	2,895	5,042	2,413	3,009
	CONTRACTUAL	553	446	447	767
	COMMODITIES/SUPPLIES	3,298	2,042	1,710	2,300
	UTILITIES	357	523	1,000	1,100
	TOTAL APPROPRIATIONS	<u>7,103</u>	<u>8,053</u>	<u>5,570</u>	<u>7,176</u>
	NET OF REVENUES/APPROPRIATIONS - 69-088 - CONCESSIONS	<u>(2,642)</u>	<u>(6,128)</u>	<u>(3,805)</u>	<u>(2,176)</u>
	ESTIMATED REVENUES - FUND 02	<u>127,609</u>	<u>126,949</u>	<u>112,034</u>	<u>127,775</u>
	APPROPRIATIONS - FUND 02	<u>111,686</u>	<u>107,804</u>	<u>114,088</u>	<u>123,499</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 02	<u>15,923</u>	<u>19,145</u>	<u>(2,054)</u>	<u>4,276</u>

Champaign Park District
 Budget Category Totals by Department

	Recreation Fund			
	Department Summary - Teen Programs			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>				
Charge for Service Revenue	\$938	\$1,398	\$29	\$2,450
Total Estimated Revenues	\$938	\$1,398	\$29	\$2,450
<i>Appropriations</i>				
Salaries and Wages	\$4,568	\$1,448	\$417	\$4,757
Contractual	975	1,372	29	2,545
Commodities/Supplies	1,137	58	0	320
Total Appropriations	\$6,680	\$2,878	\$446	\$7,622
Net of Revenues Over (Under) Appropriations	(\$5,742)	(1,480)	(417)	(\$5,172)

Concessions

PRINCIPAL RESPONSIBILITIES

RECREATION FUND: CONCESSIONS – covers the concession operations at Dodds Park, Zahnd Park and Sholem Aquatic Center. The sole revenue is from concessions sold.

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

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

<u>Position</u>	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Aquatics Coordinator (Allocation %)			.05	..05
Adult Sports Coordinator (Allocation %)			.20	.25
Total FTE's			.25	.30

Figure 14 Position counts for prior years have not been adjusted for FYE2019 allocation changes

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Revenue as a % of Direct Cost	114.28%	119.24%	101.27%	106.55%
Revenue as at least 100% of Direct Costs	Yes	Yes	Yes	Yes

Champaign Park District
 Budget Category Totals by Department

		Recreation Fund			
		Department Summary - Concessions			
		FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues					
	Merchandise/Concession Rev	\$127,609	\$126,949	\$112,033	\$127,775
	Total Estimated Revenues	\$127,609	\$126,949	\$112,033	\$127,775
Appropriations					
	Salaries and Wages	\$39,786	\$36,937	\$42,257	\$42,498
	Contractual	13,956	10,992	12,142	15,192
	Commodities/Supplies	57,521	58,540	56,225	62,229
	Total Appropriations	\$111,263	\$106,469	\$110,624	\$119,919
Net of Revenues Over (Under) Appropriations		\$16,346	20,480	1,409	\$7,856

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Aquatics

PRINCIPAL RESPONSIBILITIES

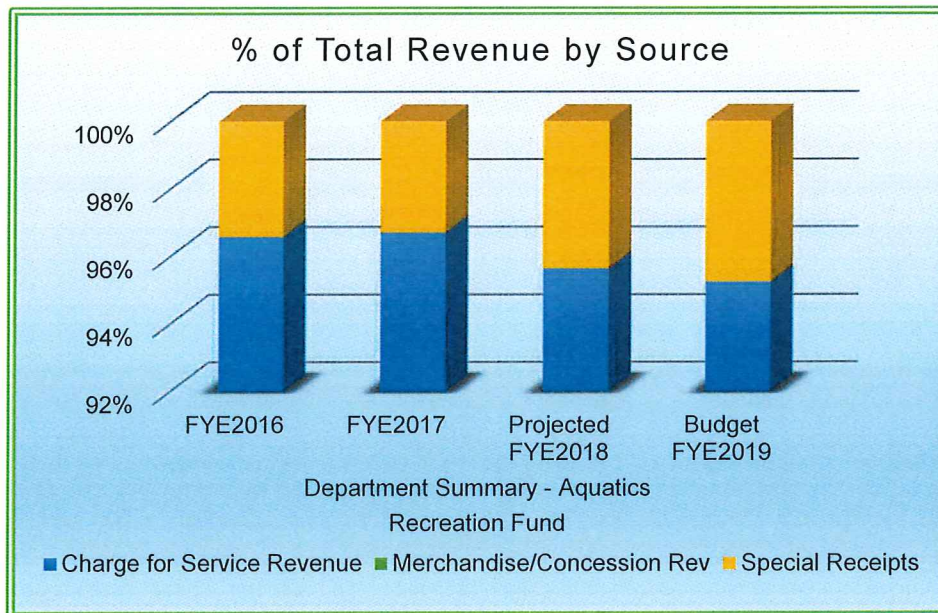


RECREATION FUND: AQUATICS – accounts for the activities at Sholem Aquatic Center. The Sholem Aquatic Center is a family waterpark run by the Park District. Opened in 2006, Sholem is home to two twisting body slides, a winding tube slide that exits into a lazy river, a lap lane area, zero depth entry,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

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

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Sports and Aquatics Manager	0	1.0	0	0
Aquatics Coordinator	0	0	0.80	.80
Aquatics & Tennis Coordinator	1.0	1.0	0.25	.25
Total FTE's	1.0	2.0	1.05	1.05

Figure 15 Position counts for prior years have not been adjusted for FYE2019 allocation changes



2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience. Status – Swim lessons supervisors walked parents through what the swim lessons would look like so that they could feel comfortable with the lesson and encourage their children to practice/participate.
- Track new programming and equipment trends. Status – We used RecTrac to create an accurate end of season report of our program and general attendance.
- Encourage staff to focus on first-time program participants. Status – All people entering the facility were greeted by a smiling face ready to give an explanation of the program they were there for. All customer service staff was required to study the program guide.

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- Continue to develop and implement a marketing plans to encourage first-time opportunities and a spirit of discovery. Status – *We sold souvenir cups at the concession stand with an event list printed on them. The goal was to introduce people to events that they would have otherwise missed.*
- Develop opportunities to gather feedback for the needs and interests of various cultures/races/demographics. Status – *The Sholem end of season survey was sent to aquatic program participants and posted publicly to get feedback and suggestions from all people.*
- Create first-time opportunities for employment at the District. Status – *Hired 78 new staff in the aquatics department. That means 54% were new employees.*

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

OBJECTIVES:

- Offer more adult swim nights. Status – *We offered an adult swim night with a movie, an additional family movie night, and a senior swim day. This gave people of all ages opportunities to enjoy the pool.*
- Reach out to residents for input on new programs for all ages. Status – *In all of the aquatic surveys (facility or program surveys) it was asked what types of new amenities or programs people would like to see. These have all been looked at and considered for future additions to Sholem’s offerings.*
- Develop and promote health and wellness programs. Status – *Water Aerobics has been expanded to be able to include more people and Walk the River has been adjusted to be for all ages.*

2018-19 GOALS

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

OBJECTIVES:

- Develop customer service standards and training.
- Create new fun and safe park amenities.

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

OBJECTIVES:

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

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

OBJECTIVES:

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

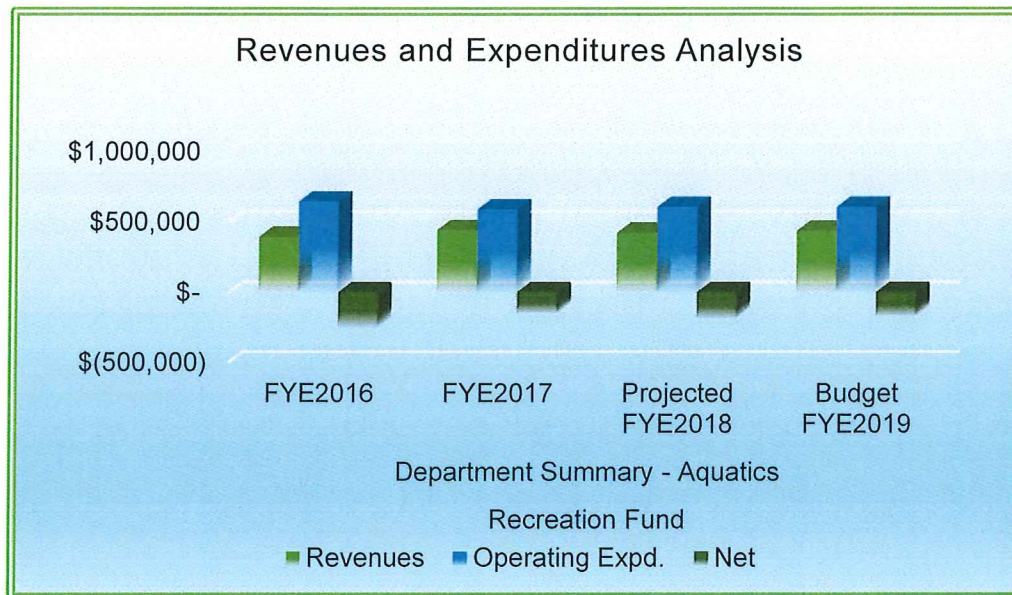
SG4 – PROVIDE PARKS, RECREATION AND CULTURAL ARTS THAT ARE AFFORDABLE FOR ALL

OBJECTIVES:

- Evaluate fees for rentals and services.

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Operating Expenditures Per Attendee	\$9.32	\$8.10	\$8.46	\$8.54
Revenue as a % of Direct Cost	61.03%	75.36%	67.84%	72.01%
Pool Passes Sold	2,187	2,300	2,300	
% Change in Pool Pass Revenue	-5.85%	5.17%		
Achieve Ellis & Associates International Aquatic Award	Yes	Yes	Yes	Yes
Facility Attendance	69,121	72,000	71,846	72,000
Facebook Followers	3,432	3,800	3,900	5,400



Champaign Park District
Budget Category Totals by Department

	Recreation Fund Department Summary - Aquatics			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$379,775	\$426,915	\$404,526	\$415,945
Merchandise/Concession Rev	0	0	0	0
Special Receipts	13,464	14,548	18,429	20,762
Total Estimated Revenues	\$393,239	\$441,463	\$422,955	\$436,707
Appropriations				
Salaries and Wages	\$319,142	\$371,815	\$363,720	\$364,168
Fringe Benefits	571	274	0	465
Contractual	64,073	61,285	51,323	50,559
Commodities/Supplies	62,050	73,019	61,028	69,970
Utilities	73,990	82,173	101,661	103,696
Routine/Periodic Maintenance	124,496	0	29,409	17,590
Total Appropriations	\$644,322	\$588,566	\$607,141	\$606,448
Net of Revenues Over (Under) Appropriations	(\$251,083)	(\$147,103)	(\$184,186)	(\$169,741)

Museum Fund

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.



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

<u>Positions</u>	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Director of Recreation & Cultural Arts (50% in Rec)	0	.50	.50	.50
Director of Cultural Arts (New in 2014-15)	1.0	0	0	0
Cultural Arts Manager	0	0	.30	.30
Graphic Designer	0	0	.30	.30
Total FTE's	1.0	.50	1.10	1.10

Figure 16 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Create new fun and safe park amenities. *Status – Staff continue to explore new opportunities, completed adding new playground and water playground this past year and a refurbished shuffle board area at Eisner Park.*
- Provide equal access for all patrons to all parks, facilities and programs. *Status – Staff continue to promote programs and services to all residents and working to provide more free and affordable programs.*
- Enhance the safety and security in each park and facility so all patrons feel safe. *Status – Added new security cameras to various parks and facilities. Also working closely with the Champaign Police Department to assist with park safety. Staff also inspect playgrounds prior to visits with daycamps and preschool programs.*
- Create events & programs that highlight different cultures. *Status – Staff continue to add new programs and events that highlight different cultures.*

- Promote family volunteering at various events and programs. *Status – Volunteer Coordinator promoting volunteer opportunities to families for events like the Taste of CU, CU Days, Grandparents Day, and Holiday Events.*

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience. *Status - we continue to train staff on customer services that will include all participants, especially first time participants.*
- Track new programming and equipment trends. *Status – Staff continue to attend conferences and review recreation trends through various association which they are members. Staff review Recreation Publications and program guides from other Park Districts regularly.*
- Monitor most effective mediums to communicate offerings to the community. *Status - Staff work with our Marketing staff to use the most effective social media outlets to promote our programs and events. Staff attend Flash Marketing Meetings with our Marketing Department.*
- Field program and event suggestions to maintain viable programs and services to residents. *Status - Staff include requests for new programs and events in all program surveys and through online surveys. Staff meet with persons in the community that have program ideas and requests to determine viability.*
- Promote scholarship opportunities to participants. *Status - We recently updated the name of our scholarship program to: The Jimmy John's Scholarship Fund which should bring more attention to our program to provide reduced program fees for participants.*

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

OBJECTIVES:

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs. *Status - Staff implemented many of the suggestions including budget review and process for programming, reviewing cost recovery, and staff taking the time to listen to participants.*
- Provide parks, amenities and facilities that serve all ages. *Status - Staff working on several new amenities within the parks to serve all ages including but not limited to new swings for parents and children, benches, and a water playground.*
- Research new opportunities and aging trends for programs and facilities for various age groups. *Status - Staff continue to attend conferences and review trends through various national recreation organizations.*
- Provide intergenerational programming. *Status - The Senior Program at Douglass Park work to include seniors and youth in the computer program onsite. Grandparent's Day programming being implemented at Douglass Park in conjunction with the Douglass Branch Library.*
- Develop and promote health and wellness programs. *Status - Staff continue to enhance the various group fitness programs and also teaching youth on healthy eating from the garden at Douglass Park. Also added Pop Up Play dates that are coordinated with CUPHD.*

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

OBJECTIVES:

- Continue to monitor programs and services to better define core programs and services. *Status - Staff continue to monitor programs and services through the budget, surveys and visiting the programs to make sure they are meeting our participant's needs and are at the core of what we do for the residents.*
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations. *Status - Staff continue to increase participants, apply for grants and work with the Parks Foundation to increase donations.*
- Offer affordable programs, parks, and services. *Status - Staff continues to provide affordable programs and events for free or reduced costs to make sure everyone can participate.*
- Develop creative and effective payment programs for participants. *Status - Staff still working on options to provide all residents new payments options.*
- Develop effective strategies to make programs more affordable. *Status - Staff working on additional sponsorships to keep program more affordable.*
- Develop additional low-cost or free programs. *Status - Staff increased our free concerts and working to offer other free programs to seniors and others who cannot afford programs and services as well as Block Party events in neighborhoods.*

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

OBJECTIVES:

- Create a citizen advisory board for programs and services. *Status - Committee recommended creating an advisory board to the Park Board and they did not feel this is needed as they represent the citizens of the District.*
- Evaluate current community partnerships and develop new partnerships. *Status - In Progress.*
- Develop new family-focused special events or activities that bring residents together. *Status - Added additional summer concerts to Hessel Park for families to enjoy the park.*
- Increase face-to-face connections with members of the community. *Status - staff added information booth on Park District projects to the Block Party events in the parks. Staff also coordinates the Spring Fling event held in Garden Hills along with other community partners/resources.*
- Create new programs, parks, facilities, initiatives, amenities and services to connect with more people in the community. *Status - Added online booking of shelters to our website.*
- Develop new community and program partners by evaluating the community needs assessment results. *Status - Created a new program working with local artists to bring back our drum program at Douglass Park.*
- Work with the school district to build upon pilot programs and services as part of the Community School Initiative. *Status - Created a program at Bottenfield School for staff to implement several sports to the students.*
- Develop open-street programs and other downtown events to bring community members together. *Status - Working with Public Health to create events on downtown streets, planning still in process.*
- Increase financial and in-kind support of outside groups and agencies to provide programs and events. *Status - working with the Community Coalition to add additional programs through support of \$5,000 per year toward the programs from the District. Community Matters Initiative increased funding to pilot programs at Garden Hills.*

2018-19 GOALS

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

OBJECTIVES:

- Develop customer service standards and training.
- Create new fun and safe park amenities.
- Enhance the safety and security in each park and facility so all patrons feel safe.
- Create events & programs that highlight different cultures.
- Promote family volunteering at various events and programs.

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

OBJECTIVES:

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

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

OBJECTIVES:

- Evaluate current community partnerships and develop new partnerships.
- Develop new family-focused special events or activities that bring residents together.
- Increase face-to-face connections with members of the community.
- Identify new opportunities to work with community groups.
- Involve community members and agencies in our programs and events.

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, ceramics, dance arts program, Youth Theatre, music programs, rentals, special interest, visual arts programs and workshops.

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

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Dance Arts Director (FT 2)	0	0	.80	.80
Program Manager (moved to Admin)	1.0	1.0	0	0
Receptionist	1.0	1.0		0
Program Coordinator (Youth Theatre) (FT 2)	0	.80	.80	.80
Cultural Arts Coordinator	1.0	1.0	.82	.82
Douglass Park Program Coordinator	1.0	0	.10	.10
Total FTE's	4.0	3.80	2.52	2.52

Figure 17 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Create new fun and safe park amenities. *Status - In progress in the planning stages.*
- Provide equal access for all patrons to all parks, facilities and programs. *Status - ongoing effort to promote our parks and keep park events and program free or low cost for all residents.*
- Enhance the safety and security in each park and facility so all patrons feel safe. *Status - Adding Wife and cameras to various parks and facilities to help keep park patrons safe.*
- Create events & programs that highlight different cultures. *Status - Staff working on various new events and programs.*
- Promote family volunteering at various events and programs. *Status - Volunteer Coordinator promoting events and activities for families to volunteers as a group.*

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience. *Status - Supervisors and Managers*

working on training staff to improve customer service to make participate feel special when attending programs or events for the first time.

- Encourage staff to focus on first-time program participants. *Status - included in our goals and objects for all staff.*
- Track new programming and equipment trends. *Status - Staff attending conferences and trade shows to learn about new trends, all staff members of NRPA so they receive information on trends through their information.*
- Monitor most effective mediums to communicate offerings to the community. *Status - Staff working with marketing to advertise more and more through social media outlets.*
- Field program and event suggestions to maintain viable programs and services to residents. *Status - Staff included section in all program evaluations to ask participants for program and event suggestions.*
- Promote scholarship opportunities to participants. *Status - Updated the name of our Youth Scholarship program to be called: The Jimmy Johns Scholarship Program and we have been promoting the new name through various media and brochures.*

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

OBJECTIVES:

- Implement recommendations of the U of I Recreation, Sport, & Tourism appraisal of programs. *Status - Staff implemented many of the suggestions including budget review and process for programming, reviewing cost recovery, and staff taking the time to listen to participants.*
- Provide parks, amenities and facilities that serve all ages. *Status - We continue to include a variety of amenities that include all ages, the new playground, water playground and restroom is an example of serving all ages.*
- Research new opportunities and aging trends for programs and facilities for various age groups. *Status - Staff continue to attend conferences and review recreation magazines and newsletter for update on trends on aging.*
- Provide intergenerational programming. *Status - The Douglass Park senior program staff working with the seniors and youth in the park to provide computer programs so they can work together.*
- Develop and promote health and wellness programs. *Status - We continue to work with the local Public Health agency to provide free programs for youth and families who need to be healthier, we also have increased our group fitness programs.*

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

OBJECTIVES:

- Continue to monitor programs and services to better define core programs and services. *Status - Staff continues to monitor programs and services through program surveys and talking to participants.*
- Develop opportunities to increase non-tax-based revenues by increasing sponsorships, grants, and donations. *Status - Staff is raising funds for a new recreation center and we work closely with the Parks Foundation to provide new events and programs to increase donations and grants. Also the Illinois Art Council grants have returned and our cultural arts programs received new funds.*
- Offer affordable programs, parks, and services. *Status - Staff continues to provide affordable programs and events for free or reduced costs to make sure everyone can participate.*
- Develop creative and effective payment programs for participants. *Status - Staff still working on options to provide all residents new payments options.*
- Develop effective strategies to make programs more affordable. *Status - Staff working on additional sponsorships to keep program more affordable.*

- Develop additional low-cost or free programs. *Status - Staff increased our free concerts and working to offer other free programs to seniors and others who cannot afford programs and services.*

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

OBJECTIVES:

- Evaluate current community partnerships and develop new partnerships. *Status - Staff added several new partnerships this past year and also ended several partnership that were not effective.*
- Develop new family-focused special events or activities that bring residents together. *Status - Staff added several new programs and events that focused on families especially at the Virginia Theatre.*
- Increase face-to-face connections with members of the community. *Status - Staff are doing a better job of getting out asking people their thoughts at the Virginia Theatre and special events.*
- Create new programs, parks, facilities, initiatives, amenities and services to connect with more people in the community. *Status - We are currently add two new parks, a new recreation center and amenities throughout the District.*
- Develop new community and program partners by evaluating the community needs assessment results. *Status - The 2017 Community Needs Assessment was reviewed and new goals and objectives were the result for program and community partners.*
- Work with the school district to build upon pilot programs and services as part of the Community School Initiative. *Status - Staff continues to meet with Unit 4 Schools and offering a variety of programs in connection with the Community Schools Concept, we created a summer program for students in 4th and 5th grades.*
- Develop open-street programs and other downtown events to bring community members together. *Status - Staff taking every opportunity to bring more downtown events and assisting other agencies who downtown events like the local arts council.*
- Increase financial and in-kind support of outside groups and agencies to provide programs and event. *Status - Staff recommended several groups to provide funding in order to support new programs and services within our parks and facilities.*

2018-19 GOALS

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

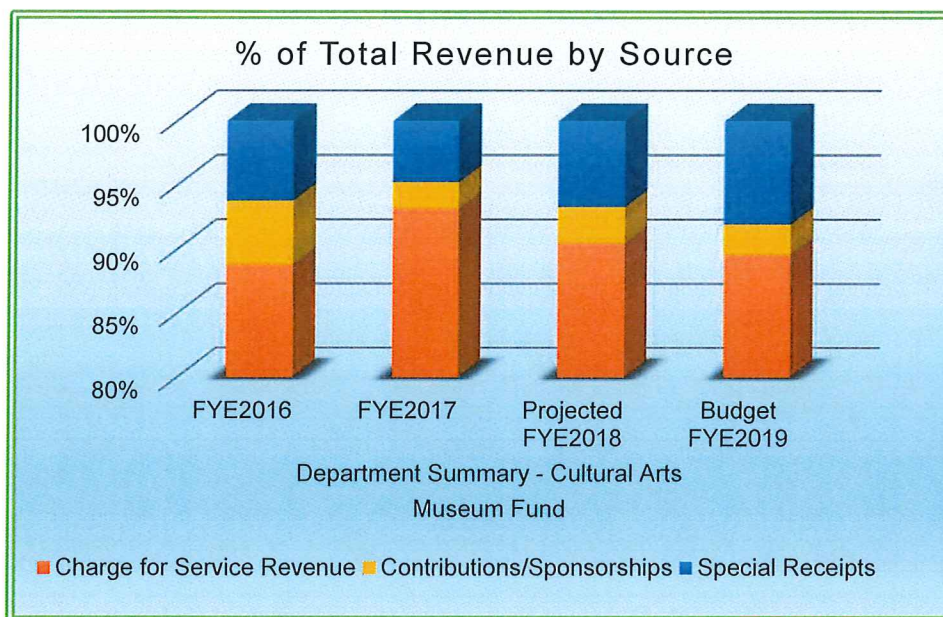
OBJECTIVES:

- Create new fun and safe park amenities.
- Provide equal access for all patrons to all parks, facilities and programs.
- Enhance the safety and security in each park and facility so all patrons feel safe.
- Create events & programs that highlight different cultures.
- Promote family volunteering at various events and programs.

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

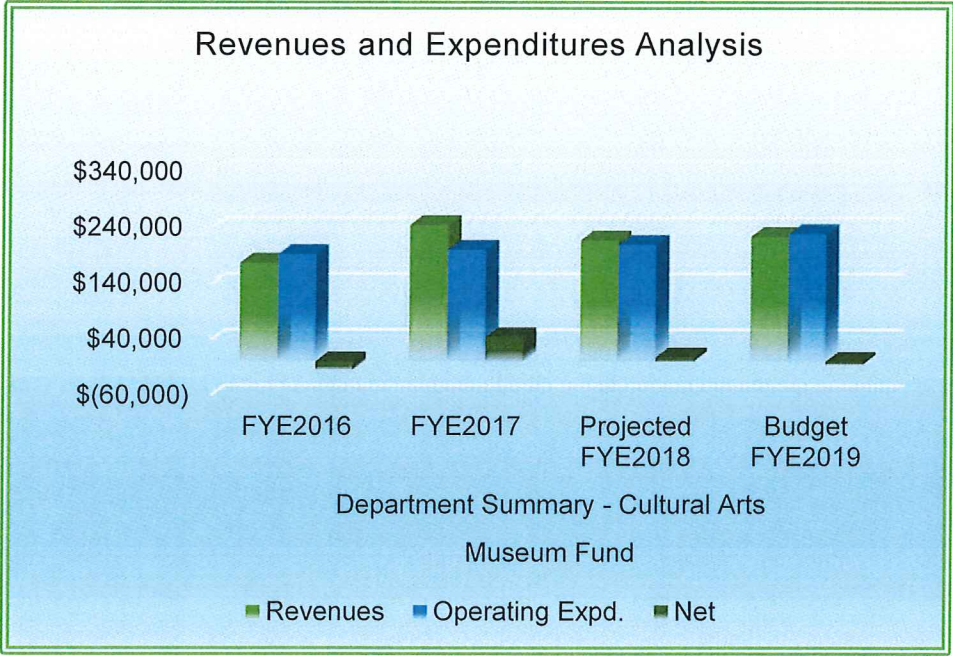
OBJECTIVES:

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



Museum Fund
Department Summary - Cultural Arts

	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$156,927	\$227,117	\$196,204	\$200,155
Contributions/Sponsorships	8,796	5,031	6,148	5,200
Special Receipts	10,975	11,663	14,532	17,990
Total Estimated Revenues	\$176,698	\$243,811	\$216,884	\$223,345
Appropriations				
Salaries and Wages	\$124,854	\$127,813	\$133,751	\$143,179
Contractual	51,390	54,674	58,912	66,817
Commodities/Supplies	14,084	16,300	14,647	16,629
Utilities	1,406	1,422	1,520	1,615
Routine/Periodic Maintenance	0	0	0	0
Total Appropriations	\$191,734	\$200,209	\$208,830	\$228,240
Net of Revenues Over (Under) Appropriations	(\$15,036)	43,602	8,054	(\$4,895)



CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 15-014 - CULTURAL ARTS - BACH'S LUNCH					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	104	78	148	400
	CONTRIBUTIONS/SPONSORSHIPS		400		200
	SPECIAL RECEIPTS			750	750
	TOTAL ESTIMATED REVENUES	104	478	898	1,350
APPROPRIATIONS					
	CONTRACTUAL	2,251	2,799	2,690	3,537
	COMMODITIES/SUPPLIES	102	78	123	400
	TOTAL APPROPRIATIONS	2,353	2,877	2,813	3,937
	NET OF REVENUES/APPROPRIATIONS - 15-014 - CULTURAL	(2,249)	(2,399)	(1,915)	(2,587)
Dept 15-015 - CULTURAL ARTS - YOUTH THEATRE					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	32,103	91,859	55,958	59,125
	CONTRIBUTIONS/SPONSORSHIPS	8,296	4,631	6,148	5,000
	SPECIAL RECEIPTS	9,598	9,411	6,536	9,800
	TOTAL ESTIMATED REVENUES	49,997	105,901	68,642	73,925
APPROPRIATIONS					
	SALARIES AND WAGES	32,730	36,735	39,000	41,489
	CONTRACTUAL	23,048	19,449	18,906	21,398
	COMMODITIES/SUPPLIES	9,567	10,685	9,143	9,254
	UTILITIES	1,406	1,422	1,520	1,615
	TOTAL APPROPRIATIONS	66,751	68,291	68,569	73,756
	NET OF REVENUES/APPROPRIATIONS - 15-015 - CULTURAL	(16,754)	37,610	73	169
Dept 15-036 - CULTURAL ARTS - ART EXHIBITION SERIES					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	632			
	SPECIAL RECEIPTS	556	1,572	2,744	2,700
	TOTAL ESTIMATED REVENUES	1,188	1,572	2,744	2,700
APPROPRIATIONS					
	SALARIES AND WAGES	113	50		
	CONTRACTUAL	445	1,188	3,265	5,476
	COMMODITIES/SUPPLIES	1,232	1,222	2,020	2,155
	TOTAL APPROPRIATIONS	1,790	2,460	5,285	7,631
	NET OF REVENUES/APPROPRIATIONS - 15-036 - CULTURAL	(602)	(888)	(2,541)	(4,931)
Dept 15-038 - CULTURAL ARTS - BALLET PROGRAMS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	79,269	73,038	82,469	85,058
	TOTAL ESTIMATED REVENUES	79,269	73,038	82,469	85,058
APPROPRIATIONS					
	SALARIES AND WAGES	69,152	65,481	66,217	68,612
	CONTRACTUAL	2,532	2,264	2,454	3,357
	COMMODITIES/SUPPLIES	279	274	878	1,065
	TOTAL APPROPRIATIONS	71,963	68,019	69,549	73,034
	NET OF REVENUES/APPROPRIATIONS - 15-038 - CULTURAL	7,306	5,019	12,920	12,024
Dept 15-140 - CULTURAL ARTS - IRISH DANCE					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	16,058	17,685	22,452	19,500
	TOTAL ESTIMATED REVENUES	16,058	17,685	22,452	19,500
APPROPRIATIONS					
	SALARIES AND WAGES	1,679	2,158	2,739	3,426
	CONTRACTUAL	8,045	7,890	8,735	8,981
	COMMODITIES/SUPPLIES		10		510

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CHAMPAIGN PARK DISTRICT
FYE2019 BUDGET
FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 15-140 - CULTURAL ARTS - IRISH DANCE					
APPROPRIATIONS					
	TOTAL APPROPRIATIONS	9,724	10,058	11,474	12,917
NET OF REVENUES/APPROPRIATIONS - 15-140 - CULTURAL					
		6,334	7,627	10,978	6,583
Dept 15-141 - CULTURAL ARTS - DANCE PERFORMANCE					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	8,745	8,559	3,332	4,230
	CONTRIBUTIONS/SPONSORSHIPS	500			
	SPECIAL RECEIPTS	821	680	3,002	3,240
	TOTAL ESTIMATED REVENUES	10,066	9,239	6,334	7,470
APPROPRIATIONS					
	SALARIES AND WAGES	7,574	9,470	10,783	13,135
	CONTRACTUAL	4,818	4,481	4,576	5,109
	COMMODITIES/SUPPLIES	2,805	3,457	2,358	2,615
	TOTAL APPROPRIATIONS	15,197	17,408	17,717	20,859
NET OF REVENUES/APPROPRIATIONS - 15-141 - CULTURAL					
		(5,131)	(8,169)	(11,383)	(13,389)
Dept 15-143 - CULTURAL ARTS - CULTURAL ARTS PROGRAM					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	20,016	23,048	22,188	22,010
	SPECIAL RECEIPTS			1,500	1,500
	TOTAL ESTIMATED REVENUES	20,016	23,048	23,688	23,510
APPROPRIATIONS					
	SALARIES AND WAGES	13,606	11,839	12,353	13,021
	CONTRACTUAL	10,251	14,660	14,475	15,010
	COMMODITIES/SUPPLIES	99	512	125	500
	TOTAL APPROPRIATIONS	23,956	27,011	26,953	28,531
NET OF REVENUES/APPROPRIATIONS - 15-143 - CULTURAL					
		(3,940)	(3,963)	(3,265)	(5,021)
Dept 15-146 - CULTURAL ARTS-OTHER DANCE PROGRAMS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE		12,850	9,657	9,832
	TOTAL ESTIMATED REVENUES		12,850	9,657	9,832
APPROPRIATIONS					
	SALARIES AND WAGES		2,080	2,659	3,496
	CONTRACTUAL		1,943	3,811	3,949
	COMMODITIES/SUPPLIES		62		130
	TOTAL APPROPRIATIONS		4,085	6,470	7,575
NET OF REVENUES/APPROPRIATIONS - 15-146 - CULTURAL					
			8,765	3,187	2,257
ESTIMATED REVENUES - FUND 03		176,698	243,811	216,884	223,345
APPROPRIATIONS - FUND 03		191,734	200,209	208,830	228,240
NET OF REVENUES/APPROPRIATIONS - FUND 03		(15,036)	43,602	8,054	(4,895)

Special Events

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: SPECIAL EVENTS – Special Events produces community-wide special events and manages the Park District’s volunteer program. Responsibilities include concerts in the parks, Taste of C-U, Halloween Funfest, Eggstravaganza, Nite Lite Egg Pursuit, Streetfest, Flannelfest Block Parties, Touch a Truck and other smaller special events throughout the year.

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

Positions	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Special Events Manager	1.0	1.0	1.0	1.0
Special Events /Volunteer Coordinator	0	1.0	1.0	.80
Total FTE's	1.0	2.0	2.0	1.80

Figure 18 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Develop customer service standards and training. *Status – Hosted two TIPS training courses with 46 students and all of them passing successfully.*
- Promote family volunteering at various events and programs. *Status – Increased community participation by making events and volunteer needs known to the community and reached out to various organizations and untapped community organizations.*

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

OBJECTIVES:

- Monitor most effective mediums to communicate offerings to the community. *Status – Created new community connections with several different organizations via community meetings, volunteering, and assisting with other community events.*
- Field program and event suggestions to maintain viable programs and services to residents. *Status – Partnered with Fetch Petcare for three upcoming events.*

2018-19 GOALS

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

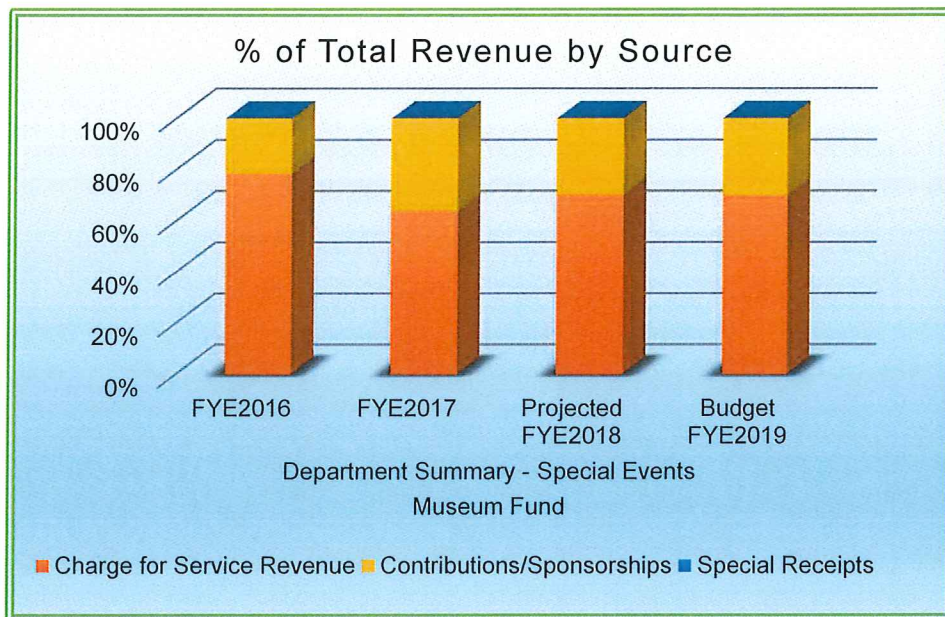
OBJECTIVES:

- Develop customer service standards and training.
- Enhance the safety and security in each park and facility so all patrons feel safe.
- Develop a plan to hire/train multi-lingual staff and promote programs in a variety of languages.
- Create events & programs that highlight different cultures.

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

OBJECTIVES:

- Offer affordable programs, parks, and services.
- Evaluate fees for rentals and services.
- Develop effective strategies to make programs more affordable.
- Develop additional low-cost or free programs.



Champaign Park District
Budget Category Totals by Department

	Museum Fund			
	Department Summary - Special Events			
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$110,399	\$69,678	\$77,862	\$81,327
Contributions/Sponsorships	30,325	39,306	33,150	34,950
Special Receipts	0	0	0	0
Total Estimated Revenues	\$140,724	\$108,984	\$111,012	\$116,277
Appropriations				
Salaries and Wages	\$62,915	\$71,244	\$84,652	\$87,925
Fringe Benefits	221	18	842	840
Contractual	163,476	138,612	107,806	118,468
Commodities/Supplies	30,600	26,007	22,328	27,100
Total Appropriations	\$257,212	\$235,881	\$215,628	\$234,333
Net of Revenues Over (Under) Appropriations	(\$116,488)	(126,897)	(104,616)	(\$118,056)

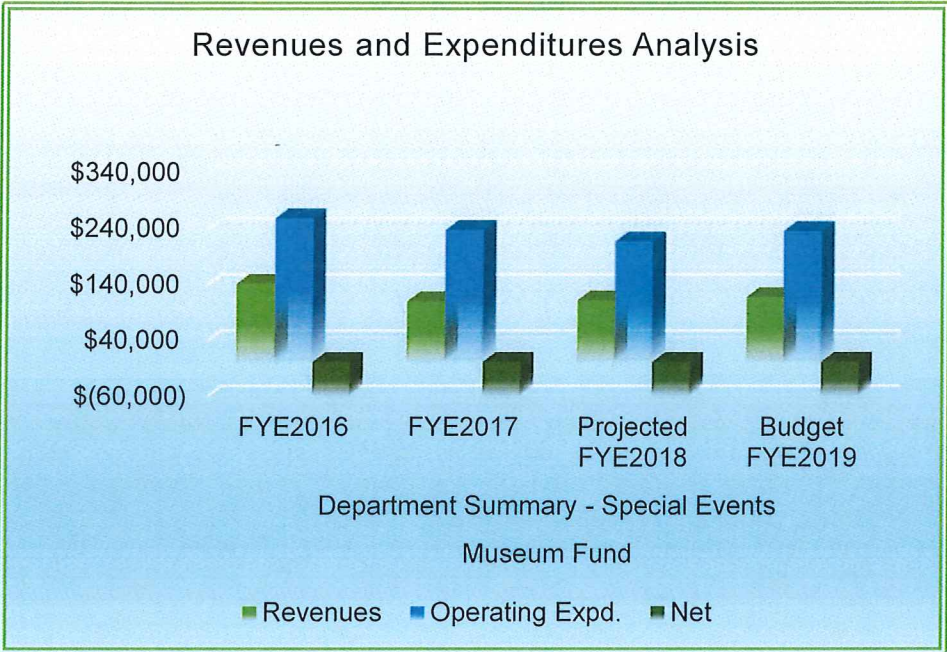


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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 15-031 - CULTURAL ARTS - TASTE OF CU					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	81,308	45,500	57,040	57,202
	CONTRIBUTIONS/SPONSORSHIPS	9,375	23,125	22,450	22,450
	TOTAL ESTIMATED REVENUES	<u>90,683</u>	<u>68,625</u>	<u>79,490</u>	<u>79,652</u>
APPROPRIATIONS					
	SALARIES AND WAGES	10,606	9,828	13,053	12,836
	CONTRACTUAL	69,870	85,525	52,725	57,605
	COMMODITIES/SUPPLIES	13,216	14,825	13,712	14,050
	TOTAL APPROPRIATIONS	<u>93,692</u>	<u>110,178</u>	<u>79,490</u>	<u>84,491</u>
	NET OF REVENUES/APPROPRIATIONS - 15-031 - CULTURAL	(3,009)	(41,553)		(4,839)
Dept 15-032 - CULTURAL ARTS - SUMMER CONCERTS					
ESTIMATED REVENUES					
	CONTRIBUTIONS/SPONSORSHIPS	4,750		700	2,500
	TOTAL ESTIMATED REVENUES	<u>4,750</u>		<u>700</u>	<u>2,500</u>
APPROPRIATIONS					
	SALARIES AND WAGES	5,426	4,207	5,162	5,335
	CONTRACTUAL	12,968	5,664	6,232	8,290
	COMMODITIES/SUPPLIES	3,352	52		50
	TOTAL APPROPRIATIONS	<u>21,746</u>	<u>9,923</u>	<u>11,394</u>	<u>13,675</u>
	NET OF REVENUES/APPROPRIATIONS - 15-032 - CULTURAL	(16,996)	(9,923)	(10,694)	(11,175)
Dept 15-067 - CULTURAL ARTS-FLANNEL FEST (FEST ARTS)					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE		225		
	CONTRIBUTIONS/SPONSORSHIPS		425		
	TOTAL ESTIMATED REVENUES		<u>650</u>		
APPROPRIATIONS					
	CONTRACTUAL		8,606	7,621	8,975
	COMMODITIES/SUPPLIES		500	898	1,180
	TOTAL APPROPRIATIONS		<u>9,106</u>	<u>8,519</u>	<u>10,155</u>
	NET OF REVENUES/APPROPRIATIONS - 15-067 - CULTURAL		(8,456)	(8,519)	(10,155)
Dept 15-068 - CULTURAL ARTS - SPECIAL EVENTS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	5,239	1,702	983	1,800
	TOTAL ESTIMATED REVENUES	<u>5,239</u>	<u>1,702</u>	<u>983</u>	<u>1,800</u>
APPROPRIATIONS					
	SALARIES AND WAGES	29,115	44,803	47,592	50,656
	FRINGE BENEFITS	221	18	842	840
	CONTRACTUAL	9,423	4,043	5,875	5,155
	COMMODITIES/SUPPLIES	2,762	1,914	945	4,620
	TOTAL APPROPRIATIONS	<u>41,521</u>	<u>50,778</u>	<u>55,254</u>	<u>61,271</u>
	NET OF REVENUES/APPROPRIATIONS - 15-068 - CULTURAL	(36,282)	(49,076)	(54,271)	(59,471)
Dept 15-170 - CULTURAL ARTS - CU DAYS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	525	950	675	675
	CONTRIBUTIONS/SPONSORSHIPS		1,500		
	TOTAL ESTIMATED REVENUES	<u>525</u>	<u>2,450</u>	<u>675</u>	<u>675</u>
APPROPRIATIONS					
	SALARIES AND WAGES	6,803	5,410	6,720	6,113
	CONTRACTUAL	10,602	8,523	6,036	6,360
	COMMODITIES/SUPPLIES	493	1,552	445	400
	TOTAL APPROPRIATIONS	<u>17,898</u>	<u>15,485</u>	<u>13,201</u>	<u>12,873</u>

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

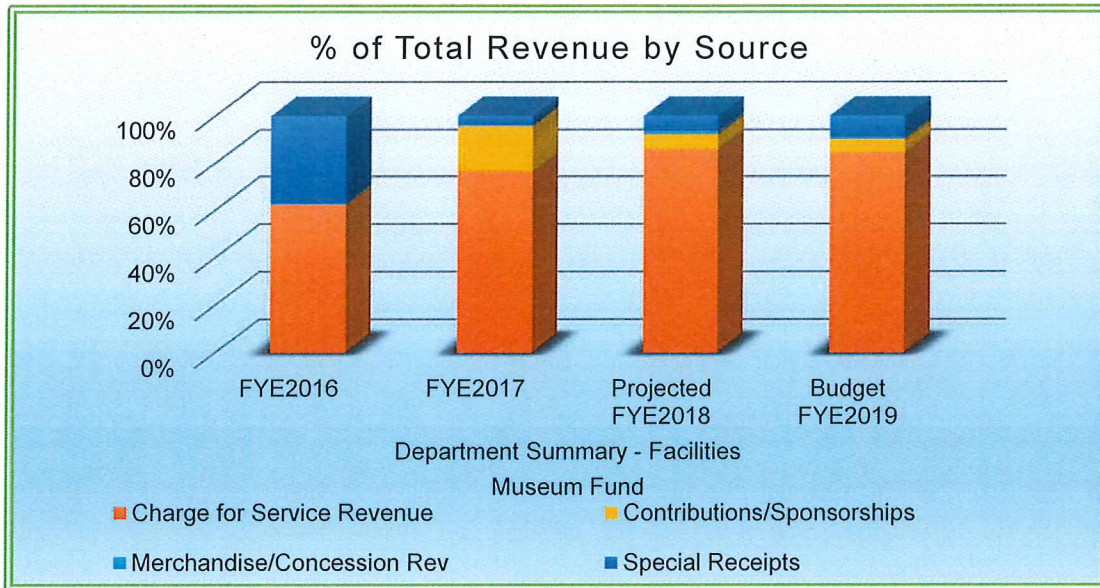
BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 15-170 - CULTURAL ARTS - CU DAYS					
NET OF REVENUES/APPROPRIATIONS - 15-170 - CULTURAL		(17,373)	(13,035)	(12,526)	(12,198)
Dept 15-172 - CULTURAL ARTS - DADDY DAUGHTER DANCE					
ESTIMATED REVENUES					
CHARGE FOR SERVICE REVENUE		12,250	18,931	16,269	18,000
TOTAL ESTIMATED REVENUES		12,250	18,931	16,269	18,000
APPROPRIATIONS					
SALARIES AND WAGES		2,567	1,732	3,281	3,502
CONTRACTUAL		8,863	13,282	12,569	13,633
COMMODITIES/SUPPLIES		1,043	1,564	1,650	1,650
TOTAL APPROPRIATIONS		12,473	16,578	17,500	18,785
NET OF REVENUES/APPROPRIATIONS - 15-172 - CULTURAL		(223)	2,353	(1,231)	(785)
Dept 15-173 - CULTURAL ARTS - EGG HUNTS					
ESTIMATED REVENUES					
CHARGE FOR SERVICE REVENUE		2,349	2,370	2,657	2,650
TOTAL ESTIMATED REVENUES		2,349	2,370	2,657	2,650
APPROPRIATIONS					
SALARIES AND WAGES		2,428	1,732	3,281	3,502
CONTRACTUAL		345	49	574	350
COMMODITIES/SUPPLIES		2,994	3,248	2,617	2,350
TOTAL APPROPRIATIONS		5,767	5,029	6,472	6,202
NET OF REVENUES/APPROPRIATIONS - 15-173 - CULTURAL		(3,418)	(2,659)	(3,815)	(3,552)
Dept 15-174 - CULTURAL ARTS - HALLOWEEN FUNFEST					
ESTIMATED REVENUES					
CHARGE FOR SERVICE REVENUE					1,000
TOTAL ESTIMATED REVENUES					1,000
APPROPRIATIONS					
SALARIES AND WAGES		1,283	866	1,640	1,841
CONTRACTUAL		340	1,100	655	1,445
COMMODITIES/SUPPLIES		1,888	2,163	1,903	2,400
TOTAL APPROPRIATIONS		3,511	4,129	4,198	5,686
NET OF REVENUES/APPROPRIATIONS - 15-174 - CULTURAL		(3,511)	(4,129)	(4,198)	(4,686)
Dept 15-177 - CULTURAL ARTS - STREETFEST (MUSIC FEST)					
ESTIMATED REVENUES					
CHARGE FOR SERVICE REVENUE		8,728		238	
CONTRIBUTIONS/SPONSORSHIPS		16,200	14,256	10,000	10,000
TOTAL ESTIMATED REVENUES		24,928	14,256	10,238	10,000
APPROPRIATIONS					
SALARIES AND WAGES		4,687	2,666	3,923	4,140
CONTRACTUAL		51,065	11,820	15,519	16,655
COMMODITIES/SUPPLIES		4,852	189	158	400
TOTAL APPROPRIATIONS		60,604	14,675	19,600	21,195
NET OF REVENUES/APPROPRIATIONS - 15-177 - CULTURAL		(35,676)	(419)	(9,362)	(11,195)
ESTIMATED REVENUES - FUND 03		140,724	108,984	111,012	116,277
APPROPRIATIONS - FUND 03		257,212	235,881	215,628	234,333
NET OF REVENUES/APPROPRIATIONS - FUND 03		(116,488)	(126,897)	(104,616)	(118,056)

Facilities

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. Also includes the pottery studio – included additional \$3,520 for purchase of either a kiln or another piece of equipment to process and recycle the clay for use in studio.

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 FACILITIES – POSITIONS AND NUMBERS (FT1 AND FT2)

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Cultural Arts Coordinator			.18	.18
SCC Facility Coordinator	1.0	1.0	1.0	1.0
Building Service Worker	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.18	2.18

Figure 19 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Develop customer service standards and training. Status –Held staff training to update all staff on standards, procedures and emergency evacuation procedures.
- Develop both an internal and external culture of treating customers and co-workers/board members like family. Status – Staff is able to greet majority of the patrons by name when they come in because of all of the programs they participate in.
- Provide equal access for all patrons to all parks, facilities and programs. Status – Remodeled the front desk and reception area and made more accessible.

2018-19 GOALS

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

OBJECTIVES:

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

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

OBJECTIVES:

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

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2018 Actual	FYE2019 Proposed
# of Visits @ Prairie Farm	20,600	22,000	22,000	11,500	14,000
# of Visits @ Springer Cultural Center	33,969	35,000	35,000	36,965	39,000

Champaign Park District
Budget Category Totals by Department

Museum Fund
Department Summary - Facilities

	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>				
Charge for Service Revenue	\$31,226	\$26,225	\$28,904	\$34,521
Contributions/Sponsorships	0	6,625	2,203	2,300
Merchandise/Concession Rev	225	200	472	400
Special Receipts	18,552	1,330	2,123	3,640
Total Estimated Revenues	\$50,003	\$34,380	\$33,702	\$40,861
<i>Appropriations</i>				
Salaries and Wages	\$174,890	\$180,812	\$192,071	\$209,214
Fringe Benefits	844	840	842	840
Contractual	36,881	30,073	30,265	34,817
Commodities/Supplies	39,588	38,043	42,859	42,655
Utilities	47,096	52,097	59,459	64,512
Routine/Periodic Maintenance	0	0	0	28,150
Total Appropriations	\$299,299	\$301,865	\$325,496	\$380,188
Net of Revenues Over (Under) Appropriations	(\$249,296)	(267,485)	(291,794)	(\$339,327)

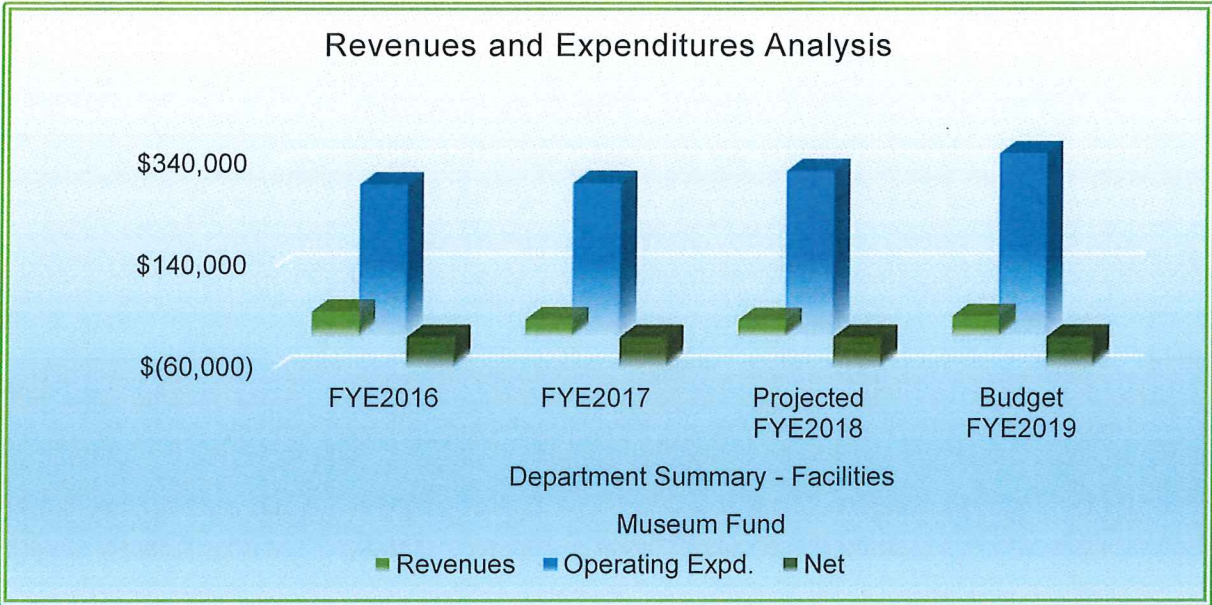


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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 30-019 - FACILITIES - POTTERY/CLAY STUDIO					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	21,855	17,797	21,016	25,452
	SPECIAL RECEIPTS	1,122	830	1,588	3,140
	TOTAL ESTIMATED REVENUES	22,977	18,627	22,604	28,592
APPROPRIATIONS					
	SALARIES AND WAGES	21,636	17,674	24,056	28,372
	CONTRACTUAL	358	20		777
	COMMODITIES/SUPPLIES	5,721	2,226	4,516	8,670
	TOTAL APPROPRIATIONS	27,715	19,920	28,572	37,819
	NET OF REVENUES/APPROPRIATIONS - 30-019 - FACILITIE	(4,738)	(1,293)	(5,968)	(9,227)
Dept 30-020 - FACILITIES - DOUGLASS ANNEX					
APPROPRIATIONS					
	ROUTINE/PERIODIC MAINTENANCE				15,000
	TOTAL APPROPRIATIONS				15,000
	NET OF REVENUES/APPROPRIATIONS - 30-020 - FACILITIE				(15,000)
Dept 30-030 - FACILITIES - SPRINGER CULTURAL CENTER					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	17,430	500	535	500
	TOTAL ESTIMATED REVENUES	17,430	500	535	500
APPROPRIATIONS					
	SALARIES AND WAGES	113,528	118,745	120,356	131,517
	FRINGE BENEFITS	844	840	842	840
	CONTRACTUAL	26,202	20,681	19,669	22,615
	COMMODITIES/SUPPLIES	13,834	18,434	24,036	16,600
	UTILITIES	35,066	37,364	41,451	44,712
	ROUTINE/PERIODIC MAINTENANCE				13,150
	TOTAL APPROPRIATIONS	189,474	196,064	206,354	229,434
	NET OF REVENUES/APPROPRIATIONS - 30-030 - FACILITIE	(172,044)	(195,564)	(205,819)	(228,934)
Dept 30-095 - FACILITIES - PRAIRIE FARM					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	9,371	8,428	7,888	9,069
	CONTRIBUTIONS/SPONSORSHIPS		6,625	2,203	2,300
	MERCHANDISE/CONCESSION REV	225	200	472	400
	TOTAL ESTIMATED REVENUES	9,596	15,253	10,563	11,769
APPROPRIATIONS					
	SALARIES AND WAGES	39,726	44,393	47,659	49,325
	CONTRACTUAL	10,321	9,372	10,596	11,425
	COMMODITIES/SUPPLIES	20,033	17,383	14,307	17,385
	UTILITIES	12,030	14,733	18,008	19,800
	TOTAL APPROPRIATIONS	82,110	85,881	90,570	97,935
	NET OF REVENUES/APPROPRIATIONS - 30-095 - FACILITIE	(72,514)	(70,628)	(80,007)	(86,166)
	ESTIMATED REVENUES - FUND 03	50,003	34,380	33,702	40,861
	APPROPRIATIONS - FUND 03	299,299	301,865	325,496	380,188
	NET OF REVENUES/APPROPRIATIONS - FUND 03	(249,296)	(267,485)	(291,794)	(339,327)

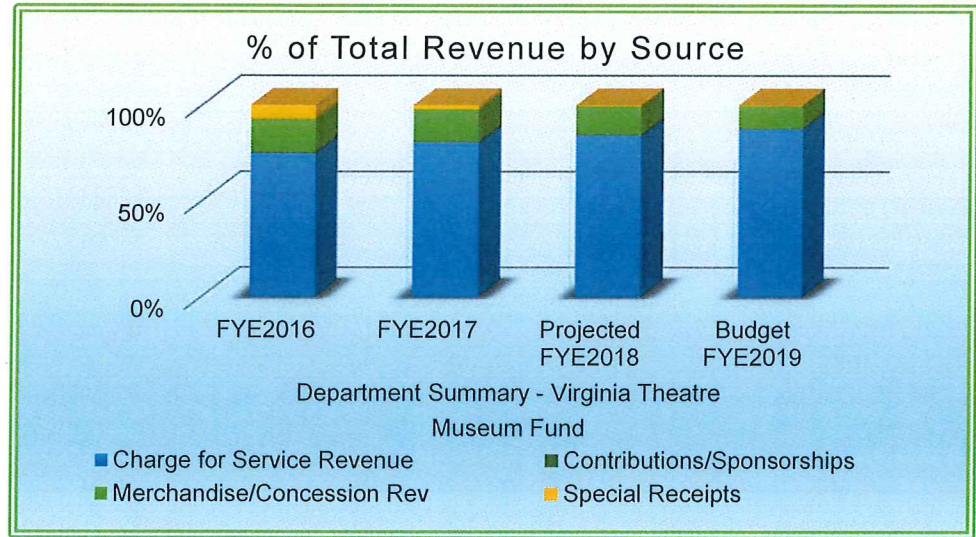
Virginia Theatre

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: VIRGINIA

THEATRE – Virginia

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



EMPLOYEES FUNDED BY VIRGINIA THEATRE – POSITIONS AND NUMBERS (FT1 AND FT2)

Positions	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Director of Virginia Theatre	1.0	1.0	1.0	1.0
VT Front of House Coordinator	1.0	1.0	1.0	1.0
Virginia Theatre Coordinator FT2	0	.80	0	0
VT Sales & Public Relations Manager	0	0	1.0	1.0
VT Box Office Manager (FT 2)	1.0	1.0	.80	.80
VT Technical Manager	1.0	1.0	1.0	1.0
Total FTE's	4.0	4.80	4.80	4.80

Figure 20 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2017-18 ACCOMPLISHMENTS

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

OBJECTIVES:

- Provide equal access for all patrons to all parks, facilities and programs. *Status – The Virginia Theatre was updated in 2013 to comply with current ADA standards during its Phase III renovation. In 2015 a subsequent project upgraded the theatre’s hearing assistance system with the purchase of new, state-of-the-art infrared hearing assistance devices for patrons with hearing challenges or disabilities.*
- Enhance the safety and security in each park and facility so all patrons feel safe. *Status – The Virginia Theatre has improved safety at its live events with the addition of City of Champaign Police to the security team. A security meeting precedes each event, where the written Safety Plan is reviewed and any special challenges of the event are addressed.*

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

OBJECTIVES:

- Train staff to make first-time participants feel important by enhancing the participant experience. *Status – Theatre staff are trained to ask patrons if this is their first encounter with the Virginia and to work to welcome such patrons, at the Box Office, at shows, and during tours.*

2018-19 GOALS

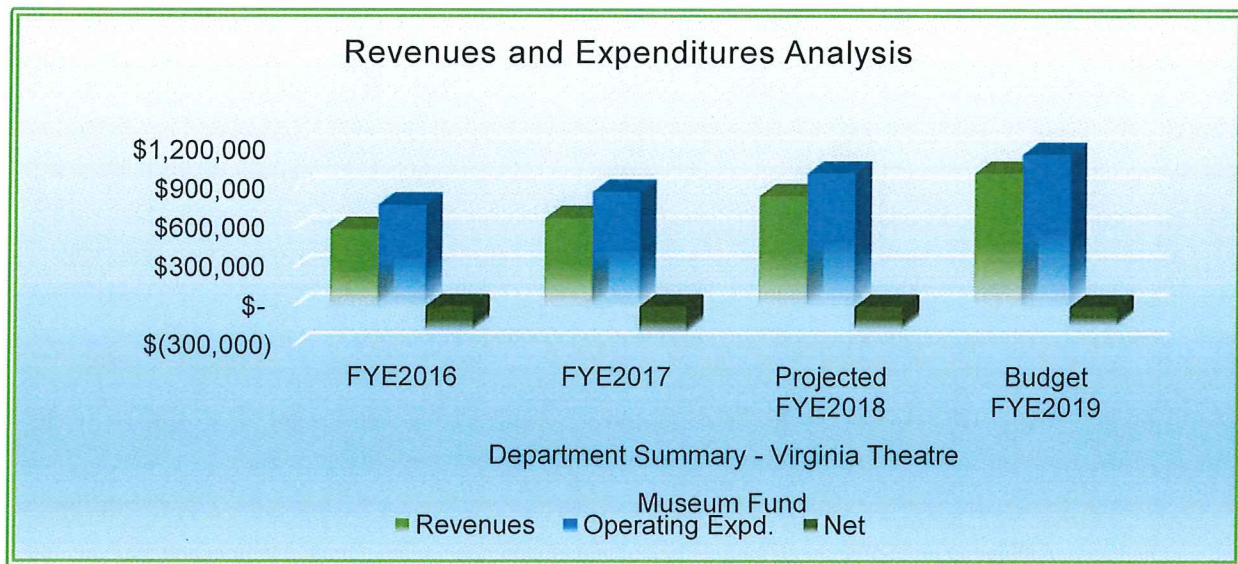
SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

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

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Revenue as a % of Direct Costs	75.89%	77.05%	83.62%	87.66%
Restoration Fees Collected from Ticket Sales	\$57,935	\$59,000	\$59,000	\$58,000
Number of Tickets Sold	49,646	50,000	53,000	54,000
Number of Subscriptions Sold	174	164	340	370
VT Facebook Followers	5,877	6,300	6,300	8,500



FYE2019 revenues are 20.56% higher than with prior year actual. The majority of the performances have been committed and generally shows are added throughout the year.

FYE2019 total expenditures are up 14.18% to coincide with the increase in revenues.

Champaign Park District
Budget Category Totals by Department

Museum Fund				
Department Summary - Virginia Theatre				
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
<i>Estimated Revenues</i>				
Charge for Service Revenue	\$444,419	\$548,192	\$717,199	\$900,000
Contributions/Sponsorships	2,500	2,200	1,900	2,000
Merchandise/Concession Rev	102,922	112,791	125,816	118,200
Interest Income	102	174	175	160
Special Receipts	41,249	14,708	4,776	4,250
Total Estimated Revenues	<u>\$591,192</u>	<u>\$678,065</u>	<u>\$849,866</u>	<u>\$1,024,610</u>
<i>Appropriations</i>				
Salaries and Wages	\$275,229	\$340,742	\$393,019	\$407,749
Fringe Benefits	560	591	3,269	3,260
Contractual	385,529	419,845	496,314	622,525
Commodities/Supplies	57,848	54,865	60,581	61,825
Utilities	59,523	63,950	70,564	73,550
Total Appropriations	<u>\$778,689</u>	<u>\$879,993</u>	<u>\$1,023,747</u>	<u>\$1,168,909</u>
Net of Revenues Over (Under) Appropriations	<u>(\$187,497)</u>	<u>(201,928)</u>	<u>(173,881)</u>	<u>(\$144,299)</u>

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 15-078 - CULTURAL ARTS - VIRGINIA THEATRE RENTALS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	266,532	248,456	374,847	460,000
	MERCHANDISE/CONCESSION REV	2,051	3,061	5,950	5,500
	SPECIAL RECEIPTS	40,468	14,708	3,041	3,750
	TOTAL ESTIMATED REVENUES	309,051	266,225	383,838	469,250
APPROPRIATIONS					
	SALARIES AND WAGES	74,053	81,809	90,752	90,331
	CONTRACTUAL	83,132	66,251	103,196	91,550
	COMMODITIES/SUPPLIES	1,917	5,272	11,831	9,700
	TOTAL APPROPRIATIONS	159,102	153,332	205,779	191,581
	NET OF REVENUES/APPROPRIATIONS - 15-078 - CULTURAL	149,949	112,893	178,059	277,669
Dept 30-078 - FACILITIES - VIRGINIA THEATRE					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	(21)			
	CONTRIBUTIONS/SPONSORSHIPS	2,500	1,950	1,900	2,000
	MERCHANDISE/CONCESSION REV	9,621	6,538	6,908	6,500
	INTEREST INCOME	102	174	175	160
	SPECIAL RECEIPTS	781		1,735	500
	TOTAL ESTIMATED REVENUES	12,983	8,662	10,718	9,160
APPROPRIATIONS					
	SALARIES AND WAGES	140,638	180,736	227,937	226,416
	FRINGE BENEFITS	560	591	3,269	3,260
	CONTRACTUAL	132,359	90,961	101,775	98,675
	COMMODITIES/SUPPLIES	26,979	14,044	14,274	14,925
	UTILITIES	59,523	63,950	70,564	73,550
	TOTAL APPROPRIATIONS	360,059	350,282	417,819	416,826
	NET OF REVENUES/APPROPRIATIONS - 30-078 - FACILITIE	(347,076)	(341,620)	(407,101)	(407,666)
Dept 60-078 - VT - VIRGINIA THEATRE FILMS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	28,499	24,783	51,717	43,200
	CONTRIBUTIONS/SPONSORSHIPS		250		
	TOTAL ESTIMATED REVENUES	28,499	25,033	51,717	43,200
APPROPRIATIONS					
	SALARIES AND WAGES	10,468	10,793	21,311	20,638
	CONTRACTUAL	24,427	24,580	32,745	28,150
	COMMODITIES/SUPPLIES	203	20	190	200
	TOTAL APPROPRIATIONS	35,098	35,393	54,246	48,988
	NET OF REVENUES/APPROPRIATIONS - 60-078 - VT - VIRG	(6,599)	(10,360)	(2,529)	(5,788)
Dept 68-078 - VT - HOUSE EVENTS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	148,302	274,953	290,635	396,800
	MERCHANDISE/CONCESSION REV			1,058	1,200
	TOTAL ESTIMATED REVENUES	148,302	274,953	291,693	398,000
APPROPRIATIONS					
	SALARIES AND WAGES	30,812	44,330	28,815	47,608
	CONTRACTUAL	135,905	226,075	243,690	389,500
	COMMODITIES/SUPPLIES	3,580	4,480	4,701	7,500
	TOTAL APPROPRIATIONS	170,297	274,885	277,206	444,608
	NET OF REVENUES/APPROPRIATIONS - 68-078 - VT - HOU	(21,995)	68	14,487	(46,608)
Dept 69-078 - CONCESSIONS - VIRGINIA THEATRE					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	1,107			
	MERCHANDISE/CONCESSION REV	91,250	103,192	111,900	105,000

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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 69-078 - CONCESSIONS - VIRGINIA THEATRE					
ESTIMATED REVENUES					
	TOTAL ESTIMATED REVENUES	92,357	103,192	111,900	105,000
APPROPRIATIONS					
	SALARIES AND WAGES	19,258	23,074	24,204	22,756
	CONTRACTUAL	9,706	11,978	14,908	14,650
	COMMODITIES/SUPPLIES	25,169	31,049	29,585	29,500
	TOTAL APPROPRIATIONS	54,133	66,101	68,697	66,906
	NET OF REVENUES/APPROPRIATIONS - 69-078 - CONCESSIONS	38,224	37,091	43,203	38,094
	ESTIMATED REVENUES - FUND 03	591,192	678,065	849,866	1,024,610
	APPROPRIATIONS - FUND 03	778,689	879,993	1,023,747	1,168,909
	NET OF REVENUES/APPROPRIATIONS - FUND 03	(187,497)	(201,928)	(173,881)	(144,299)

Afterschool/Day Camp/Preschool

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: AFTERSCHOOL/DAY CAMP – PRESCHOOL PROGRAM – The Museum Fund includes preschool activities such as Art Smart Kids and Creative Kids day camps.

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

Position	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Preschool Director	.75	.75	.75	.75
Total FTE's	.75	.75	.75	.75

Figure 21 Position counts for prior years have not been adjusted for FYE2019 allocation changes

2018-19 GOALS

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

OBJECTIVES:

- Provide equal access for all patrons to all parks, facilities and programs.
- Create events and programs that highlight different cultures.

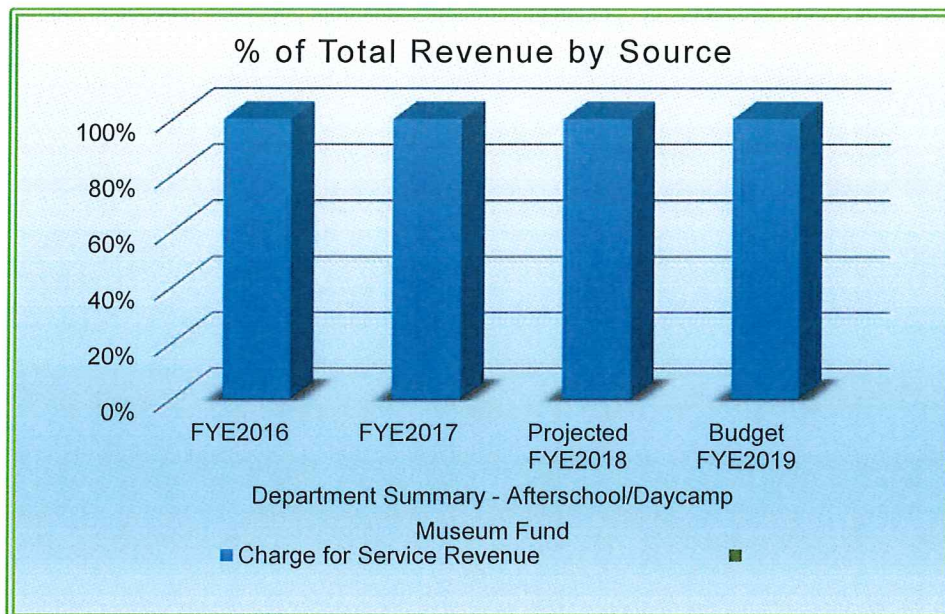
SG2 – PROVIDE FIRST-TIME OPPORTUNITIES FOR PARTICIPANTS TO TRY RECREATION AND CULTURAL ARTS PROGRAMS AND SERVICES

OBJECTIVES:

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

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Revenue as a % of Direct Cost	148.4%	137.7%	127.2%	117.7%
Revenue is at least 100% of Direct Costs	Yes	Yes	Yes	Yes



Museum Fund				
Department Summary - Afterschool/Daycamp				
	FYE2016	FYE2017	Projected FYE2018	Budget FYE2019
Estimated Revenues				
Charge for Service Revenue	\$66,934	\$87,737	\$88,165	\$87,834
Total Estimated Revenues	\$66,934	\$87,737	\$88,165	\$87,834
Appropriations				
Salaries and Wages	\$38,313	\$54,968	\$61,970	\$65,220
Contractual	5,007	5,926	5,000	6,280
Commodities/Supplies	1,792	2,831	2,353	3,100
Total Appropriations	\$45,112	\$63,725	\$69,323	\$74,600
Net of Revenues Over (Under) Appropriations	\$21,822	24,012	18,842	\$13,234
Revenue as a % of Direct Cost	148.4%	137.7%	127.2%	117.7%

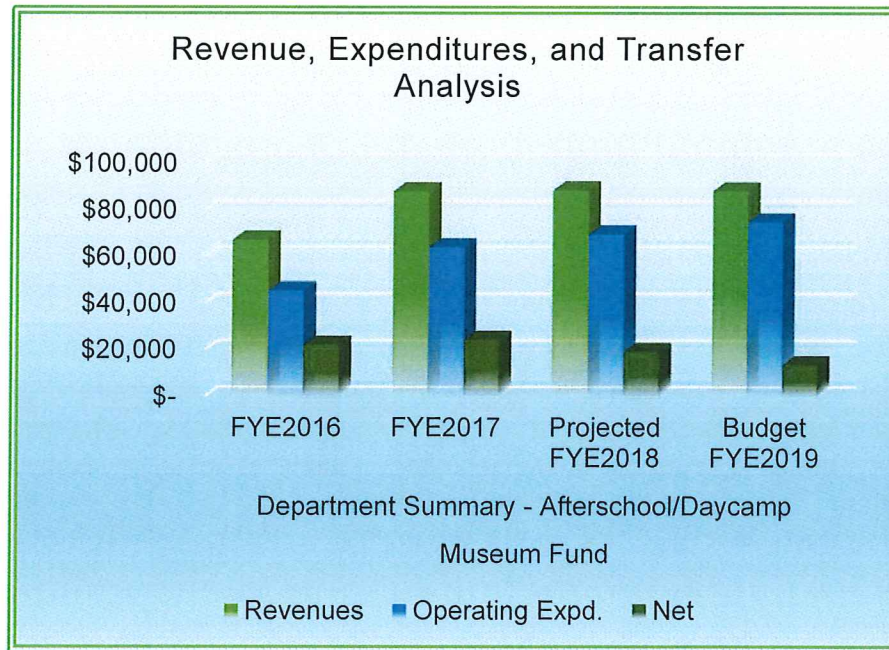


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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 50-033 - AFTERSCHOOL/DAYCAMP-ART SMART KIDS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	9,513	15,833	14,220	13,774
	TOTAL ESTIMATED REVENUES	<u>9,513</u>	<u>15,833</u>	<u>14,220</u>	<u>13,774</u>
APPROPRIATIONS					
	SALARIES AND WAGES	3,974	6,717	6,283	8,275
	CONTRACTUAL	55			125
	COMMODITIES/SUPPLIES	123	773	553	830
	TOTAL APPROPRIATIONS	<u>4,152</u>	<u>7,490</u>	<u>6,836</u>	<u>9,230</u>
	NET OF REVENUES/APPROPRIATIONS - 50-033 - AFTERSCHC	<u>5,361</u>	<u>8,343</u>	<u>7,384</u>	<u>4,544</u>
Dept 50-034 - AFTERSCHOOL/DAYCAMP-CREATIVE KIDS					
ESTIMATED REVENUES					
	CHARGE FOR SERVICE REVENUE	57,421	71,904	73,945	74,060
	TOTAL ESTIMATED REVENUES	<u>57,421</u>	<u>71,904</u>	<u>73,945</u>	<u>74,060</u>
APPROPRIATIONS					
	SALARIES AND WAGES	34,339	48,251	55,687	56,945
	CONTRACTUAL	4,952	5,926	5,000	6,155
	COMMODITIES/SUPPLIES	1,669	2,058	1,800	2,270
	TOTAL APPROPRIATIONS	<u>40,960</u>	<u>56,235</u>	<u>62,487</u>	<u>65,370</u>
	NET OF REVENUES/APPROPRIATIONS - 50-034 - AFTERSCHC	<u>16,461</u>	<u>15,669</u>	<u>11,458</u>	<u>8,690</u>
	ESTIMATED REVENUES - FUND 03	<u>66,934</u>	<u>87,737</u>	<u>88,165</u>	<u>87,834</u>
	APPROPRIATIONS - FUND 03	<u>45,112</u>	<u>63,725</u>	<u>69,323</u>	<u>74,600</u>
	NET OF REVENUES/APPROPRIATIONS - FUND 03	<u>21,822</u>	<u>24,012</u>	<u>18,842</u>	<u>13,234</u>

Other Programs

PRINCIPAL RESPONSIBILITIES

MUSEUM FUND: OTHER PROGRAMS – The Museum Fund: Other Programs department is the Showmobile. Additional expenditures includes \$1,500 to purchase gel lights and to replace broken equipment, including new sound board, speaker stands, and speakers.

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

Positions	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Budget
Special Events & Volunteer Coordinator	.05	.05	.05	.05
Total FTE's	.05	.05	.05	.05

PERFORMANCE INDICATORS

	FYE2016	FYE2017	FYE2018 Projected	FYE2019 Proposed
Revenue as a % of Direct Cost	100.8%	164.1%	178.8%	123.3%
Revenue is at least 100% of Direct Costs	YES	YES	YES	YES



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CHAMPAIGN PARK DISTRICT
 FYE2019 BUDGET
 FOR FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019

BUDGET CLASSIFICATION	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 PROJECTED ACTIVITY	2018-19 BUDGET BUDGET
Fund: 03 MUSEUM					
Dept 60-099 - OTHER PROGRAMS - SHOWMOBILE					
ESTIMATED REVENUES					
	SPECIAL RECEIPTS	10,980	10,825	13,335	13,200
	TOTAL ESTIMATED REVENUES	<u>10,980</u>	<u>10,825</u>	<u>13,335</u>	<u>13,200</u>
APPROPRIATIONS					
	SALARIES AND WAGES	5,107	4,752	7,184	7,585
	CONTRACTUAL				250
	COMMODITIES/SUPPLIES	1,721	1,844	273	2,870
	TOTAL APPROPRIATIONS	<u>6,828</u>	<u>6,596</u>	<u>7,457</u>	<u>10,705</u>
	NET OF REVENUES/APPROPRIATIONS - 60-099 - OTHER PRC	<u>4,152</u>	<u>4,229</u>	<u>5,878</u>	<u>2,495</u>
ESTIMATED REVENUES - FUND 03					
		10,980	10,825	13,335	13,200
APPROPRIATIONS - FUND 03					
		6,828	6,596	7,457	10,705
NET OF REVENUES/APPROPRIATIONS - FUND 03					
		4,152	4,229	5,878	2,495

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SUPPLEMENTAL INFORMATION

Park District Profile

ORGANIZATION DATE	Organized in 1911, the Park District was established as a separate unit of local government in 1955 by referendum.
GOVERNMENT TYPE	Five elected Commissioners serve as the Board of Commissioners. Commissioners are elected to serve six-year terms and receive no compensation.
OFFICERS	The Commissioners elect a President and Vice President, appoint a Treasurer, Board Secretary and Assistant Secretary.
LOCATION	Park District is located in East Central Illinois.
BOUNDARIES	The boundaries of the Park District are nearly coterminous with the City of Champaign and encompass approximately 25 square miles.
POPULATION	The Park District's population per the 2010 census is 81,055, and currently estimated as of July 2016 at 86,637. The Park District also serves the University of Illinois population and the City of Urbana.
ASSESSED VALUE	The equalized assessed valuation (EAV) for real estate located within Park District boundaries estimated for 2017 is 1,774,495,522.
TAX RATE	The property tax rate for 2016 payable in 2017 is estimated to be 0.7149 per \$100 of EAV, unchanged from prior year.
CURRENT BUDGET	The Park District's total budget for FYE2019 is \$27,059,141 (including transfers). The fiscal year begins May 1 and ends April 30.
PARK RESOURCES	The Park District maintains 61 parks comprised of community parks, neighborhood parks, mini parks and 14 walking/bike trails totaling more than 691 acres. There are 28 miles of path and trails. Recreational facilities include one aquatic center with three waterslides, two recreation centers with gymnasiums, two senior centers, the Springer Cultural Arts Center, the Virginia Theatre (a 1470 seat auditorium), a six-court indoor tennis facility, 24 outdoor tennis courts, 25 softball and baseball fields, 22 soccer fields, six volleyball courts, 31 outdoor playgrounds, two skate parks, a children's petting zoo, a dog park, 12 picnic shelters, four small lakes for fishing, and shared gymnasium space at two elementary schools.
PROGRAM SERVICES	The Park District offers over 1,400 programs and activities per year including but not limited to: athletics, group fitness, fitness events, music, dance, drama, day camps, cultural and performing arts, preschool and youth programs, swimming, tennis, senior programs, special events and trips.
STAFF	The Park District has an appointed executive director responsible for the administration of the Park District. The Park District employs 72 full-time staff, 9 full-time staff (between 30-37 hours/week) and more than 690 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).

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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, 2011 and 2018.

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

For the past several years, the Park District's aquatics staff has earned Ellis & Associates Platinum and Gold International Aquatic Safety Awards – these awards recognize the top performing lifeguard staffs in the world.

CONTACT INFORMATION

Champaign Park District
706 Kenwood Road
Champaign, IL 61821
Phone: 217-398-2550
Fax: 217-355-8421
Website: www.champaignparks.com

SOCIAL MEDIA:



Twitter

<https://twitter.com/champark>



Pinterest

<https://www.pinterest.com/champark/>



Facebook

<https://www.facebook.com/ChampaignParkDist>



Instagram

<https://instagram.com/champaignparkdist/>

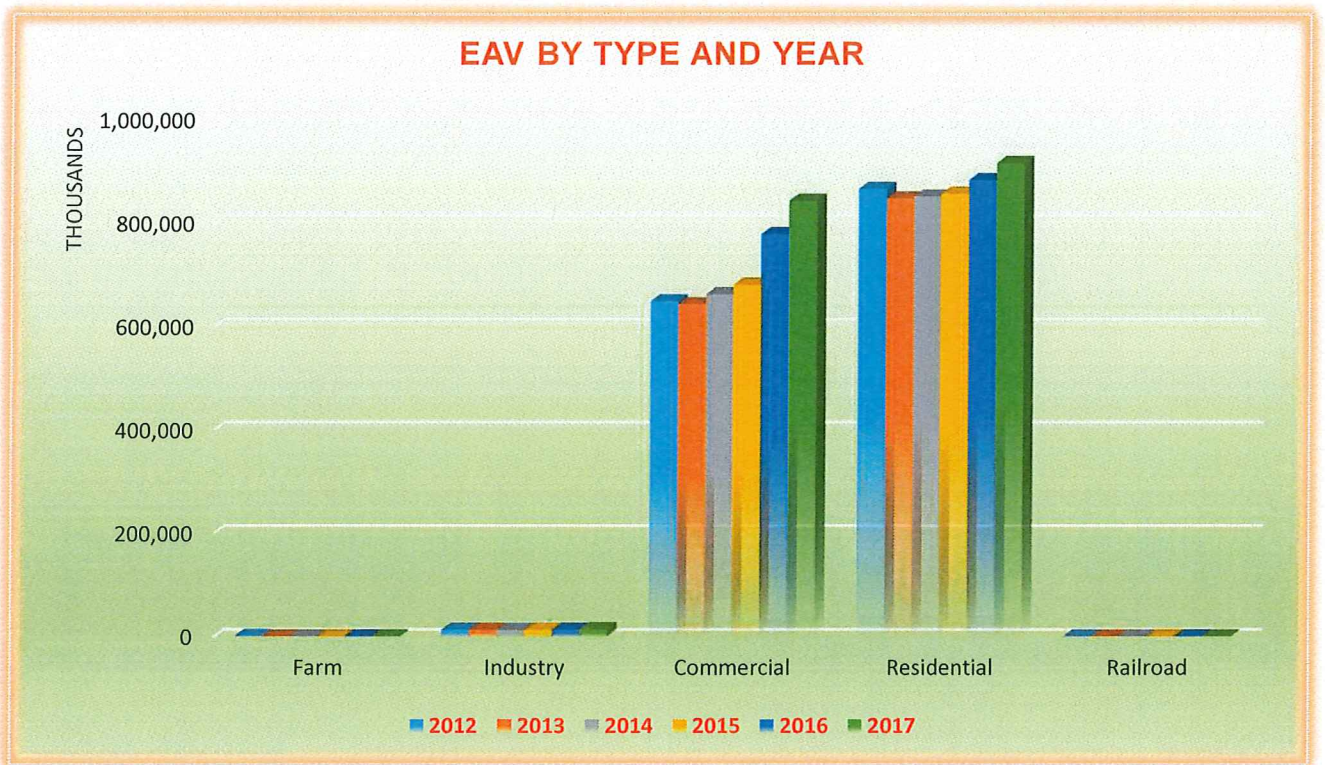


YouTube

<https://www.youtube.com/user/ChampaignParkDist>

Assessed Valuation Comparisons

	RY 2012	RY 2013	RY 2014	RY 2015	RY 2016	RY 2017
Farm	1,576,320	592,580	695,500	740,150	763,690	837,790
Industrial	12,924,540	12,557,450	12,646,840	12,791,620	13,103,690	13,952,270
Commercial	647,959,504	641,997,792	661,533,102	680,053,846	778,470,399	842,786,406
Residential	865,874,392	847,650,152	851,408,122	856,759,228	882,988,622	915,894,920
Railroad	928,108	920,989	905,966	992,773	942,423	1,024,136
TOTAL	1,529,262,864	1,503,718,963	1,527,189,530	1,551,337,617	1,676,268,824	1,774,495,522



TAX RATES, LEVIES, AND COLLECTIONS

Historical Tax EAV, Rates, and Collections

Year	Assessed Valuation	Tax Rate	Taxes Collected
1996	637,893,624	0.6540	4,215,018
1997	675,224,045	0.6419	4,316,625
1998	704,527,520	0.6349	4,458,594
1999	738,490,572	0.6263	4,672,833
2000	804,839,227	0.6395	5,203,752
2001	863,909,695	0.6627	5,766,874
2002	918,220,166	0.6754	6,244,301
2003	974,471,183	0.6843	6,707,950
2004	1,031,948,826	0.6782	6,981,975
2005	1,191,143,418	0.6597	8,039,809
2006	1,325,034,312	0.6414	8,662,150
2007	1,453,398,642	0.6190	8,996,538
2008	1,547,895,455	0.6157	9,530,392
2009	1,545,794,493	0.6300	9,738,505
2010	1,550,079,751	0.6529	10,120,470
2011	1,533,547,237	0.6789	10,411,252
2012	1,529,262,864	0.7088	10,839,415
2013	1,503,718,963	0.7645	11,495,931
2014	1,527,189,530	0.7264	11,063,851
2015	1,551,337,617	0.7443	11,531,605
2016	1,676,268,824	0.7149	11,960,653
2017	1,774,495,522	0.7149	

Current Year Tax Rate Detail

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

Current Year Calculated Tax Rate Detail			
Fund	Rate	Assessed Valuation	Tax Extension
General	0.3338	1,774,495,522	\$5,923,266
Bond Amortization	0.0642	1,774,495,522	1,139,226
IMRF	0.0188	1,774,495,522	333,605
Police	0.0013	1,774,495,522	23,068
Audit	0.0012	1,774,495,522	21,294
Liability Insurance	0.0187	1,774,495,522	331,831
Social Security	0.0200	1,774,495,522	354,899
Museum	0.0904	1,774,495,522	1,604,144
Recreation	0.1216	1,774,495,522	2,157,787
Paving and Lighting	0.0049	1,774,495,522	86,950
Special Recreation	0.0400	1,774,495,522	709,798
Total Estimated Taxes	0.7149		<u>\$12,685,868</u>

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Champaign Park District
2018 APPROVED Seasonal and Part-Time Wages

SEASONAL POSITIONS

Department/ Division	Job Title	Number of positions in 2018	Approximate Dates of Employment	2018 Hourly Pay Rate	2018 Pay Rate Cap
Aquatics					
	Lifeguard Assistant Supervisor	7	Mar – Sept*	\$11.00	\$13.00
	Lifeguard I	105	May – Sept	\$9.50	\$11.50
	Lifeguard II	0	May – Sept	\$9.50	\$11.50
	Swim Lesson Supervisor	1	May – Sept	\$11.00	\$13.00
	Assistant Swim Lesson Supervisor	2	May – Sept	\$10.00	\$12.00
	Swim Lesson Instructor	25	June – Aug	\$9.00	\$11.00
	Swim Team Coach	1	Apr – July	\$11.00	\$13.00
	Swim Team Assistant Coach	5	May – July	\$10.00	\$12.00
	Customer Service and Concessions Supervisor	1	Mar – Sept*	\$11.00	\$13.00
	Customer Service and Concessions Assistant Supervisor	5	April – Sept	\$10.00	\$12.00
	Customer Service and Concessions Worker	35	May – Sept	\$8.25	\$10.25
	Aquatics Building Service Worker	4	May – Sept	\$9.50	\$11.50
Sports					
	Youth Sports Instructor	20	Ongoing	\$8.25	\$10.25
	Sports Site Supervisor	8	Ongoing	\$9.50	\$11.50
	Sports Site Director	2	Ongoing	\$11.00	\$13.00
	Sports Concessions Supervisor	5	April-Sept*	\$11.00	\$13.00
	Sports Concessions Worker	35	May – Sept	\$8.25	\$10.25
Day Camps					
	Director	6	May – Aug	\$11.50	\$13.50
	Assistant Director	9	May – Aug	\$10.25	\$12.25
	Day Camp Leader	70	May – Aug	\$9.75	\$11.75
	Day Camp Leader II	10	May – Aug	\$10.00	\$12.00
	Bus Driver	1	May – Aug	\$20.00	\$22.00

Champaign Park District
2018 APPROVED Seasonal and Part-Time Wages

SEASONAL POSITIONS

Department/ Division	Job Title	Number of positions in 2018	Approximate Dates of Employment	2018 Hourly Pay Rate	2018 Pay Rate Cap
Youth Theatre					
	Assistant Director	1	Ongoing	\$10.00	\$12.00
	Choreographer	1	Ongoing	\$10.00	\$12.00
	Music Director	1	Ongoing	\$10.00	\$12.00
Operations					
	Flower Worker I	12	April – Nov*	\$9.00	\$11.00
	Flower Worker II	3	April – Nov	\$10.00	\$12.00
	Natural Areas I	2	April – Nov	\$9.00	\$11.00
	Natural Areas II	2	April – Nov	\$10.00	\$12.00
	Operations Laborer I	3	April – Nov	\$9.25	\$11.25
	Operations Laborer II	8	April – Nov	\$10.25	\$12.25
	Sports Field Worker I	3	April – Nov	\$9.25	\$11.25
	Sports Field Worker II	2	April – Nov	\$10.25	\$12.25
Prairie Farm					
	Director	1	April – Sept	\$10.75	\$12.75
	Assistant Director – animal care	2	April – Sept	\$9.75	\$11.75
	Assistant Director – children’s programming	1	April – Sept	\$9.50	\$11.50
	Leader	10	May – Sept	\$9.25	\$11.25
Special Events					
	Special Events Assistant	1	Mar – Aug	\$10.00	\$12.00
	Driver (Showmobile/Bus)	2	Mar – Nov	\$20.00	\$22.00
	Inflatables Worker	4	Mar – Nov	\$8.25	\$10.25
CUSR					
	Program Director	4	May – Aug	\$12.00	\$14.00
	Inclusion Supervisor	1	May – Aug	\$14.00	\$16.00
	Camp Leader	30	May – Aug	\$10.00 or \$11.00 w/Teaching Certificate	\$13.00
	Inclusion Assistant	25	May – Aug	\$10.00 or \$10.50 w/Teaching Certificate	\$12.50
	Sports and Community Support Staff	10	May – Aug	\$10.00 or \$10.50 w/Teaching Certificate	\$12.50
	Program Leader	1	May – Aug	\$12.00	\$14.00

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

Champaign Park District
2018 APPROVED Seasonal and Part-Time Wages

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SEASONAL POSITIONS				
Title	Number of Positions	Season	2018 UNLICENSED+ Per Game Wage	2018 LICENSED Per Game Wage
Sports Officials				
Youth Soccer Official	30	April – May and Sept – Oct	\$20/game	\$30/game
Youth Softball Official	10	May - July	\$40/game	\$50/game
Youth Hoops Official	20	Jan – Mar	Cross Court: \$30/game Full Court: \$20/game	Cross Court: \$35/game Full Court: \$30/game
Adult Softball Official	25	Apr – Oct	\$20 (1 umpire)/game \$15 (2 umpire)/game	\$25 (1 umpire)/game \$20 (2 umpire)/game
Adult Basketball Official	6	Nov – Mar	\$22/game	\$32/game
Adult Volleyball Official	8	Sept – April	\$17/game	\$17/game
Adult Soccer –Head Official	25	Sept – April	\$45/game	\$55/game
Adult Soccer – Assistant Official	20	Sept – April	\$30/game	\$40/game

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Champaign Park District 2018 APPROVED Seasonal and Part-Time Wages

PART-TIME POSITIONS					
Department/ Division	Job Title	Number of positions in 2018	2018 Hourly Pay Rate	2018 Pay Rate Cap	Pay Range Depending on Qualifications
Afterschool					
	Afterschool Program Director	2	\$11.25	\$13.25	
	Afterschool Assistant Director	0	\$10.25	\$12.25	
	Afterschool Leader	20	\$9.75	\$11.75	
Cultural Arts					
	Dance Instructor	17			\$12.00 to \$25.00 (DOQ)
	Special Interest Instructor	6	Paid on a per class basis, a percentage of class fees		
	Pottery Instructor	10			\$12.00 to \$20.00 (DOQ)
	Pottery Supervisor	1	\$15.00	\$18.00	
Facilities					
	Building Openers	6	\$10.00	\$13.00	
	Receptionist	20	\$10.00	\$13.00	
	Building Service Workers	2	\$10.00	\$13.00	
	Recreation Leaders/Site Supervisors	3	\$9.25	\$12.25	
Marketing					
	Graphic Artist (formerly Marketing Assistant)	1			\$12.00 to \$20.00 (DOQ)
Operations					
	Horticulture Worker I	3	\$11.00	\$13.00	
	Horticulture Worker II	2	\$12.00	\$14.00	
	Natural Areas Worker I	2	\$11.00	\$13.00	
	Natural Areas Worker II	0	\$12.00	\$14.00	
	Operations Worker I	2	\$11.00	\$13.00	
	Operations Worker II	4	\$12.00	\$14.00	
	Sports Field Worker I	2	\$11.00	\$13.00	
	Sports Field Worker II	2	\$12.00	\$14.00	
Preschool					
	Preschool Instructor	9	\$10.00	\$13.00	
Virginia Theatre					
	Concessions Worker	8	\$8.25	\$10.25	
	Box Office Receptionist		\$10.25	\$13.25	

PART TIME POSITIONS

Department/ Division	Job Title	Number of positions in 2018	2018 Hourly Pay Rate	2018 Pay Rate Cap	Pay Range Depending on Qualifications
50 Plus! Seniors Programs					
	Senior Recreation Leader	2	\$9.75	\$11.75	
Sports					
	Sports Assignor	4	Paid on a per game rate: \$4/game for youth and adult soccer \$3/game for youth and adult basketball \$2.50/game for youth and adult softball \$2.25/game for youth and adult volleyball		
	Group Fitness Instructor	14			\$15.00 to \$25.00 (DOQ)
	Birthday Party Leader	5	\$9.00	\$11.00	
	Tennis Instructor	15			\$10.00 to \$25.00 (DOQ)

Seasonal positions do not exceed six months (1000 hours) duration for any single employee.
The minimum wage changes for 2018 are being discussed in Illinois legislature, it may increase during the year.
Current minimum wage is \$8.25/hour

POSITION CLASSIFICATION	FY17-18 STARTING WAGE RANGE	FY17-18 WAGE MAXIMUM	FY18-19 STARTING WAGE RANGE	FY18-19 WAGE MAXIMUM
CLASSIFICATION I				
Building Service Worker	\$12.24/hour (\$25,459)	\$19.86/hour (\$41,318)	\$12.24/hour (\$25,459)	\$20.28/hour (\$42,182.)
Dance Arts Director *FT2	TO		TO	
Grounds Worker I	\$14.69/hour (\$30,555)		\$14.69/hour (\$30,555)	
Horticulture Worker I				
Maintenance Worker I				
Receptionist I *FT1 and FT2				
Special Projects Worker I				
Sports Field Worker I				
Trash/Recycling Worker - *FT2				
Youth Theatre Program Director				
CLASSIFICATION II				
Accounting Clerk *FT1 and FT2	\$13.04/hour (\$27,123)	\$20.65/hour (\$42,953)	\$13.04/hour (\$27,123)	\$21.08/hour (\$43,846)
Administrative Assistant	TO		TO	
Box Office Manager - *FT2	\$15.39/hour (\$32,011)		\$15.39/hour (\$32,011)	
CUSR Receptionist				
Douglass Adult & Senior Coordinator				
Grounds Worker II				
Horticulture Worker II				
Maintenance Worker II				
Receptionist II				
Special Events/Volunteer Cord				
Special Projects Worker II				
Sports Field Worker II				
VT Front Of House Coordinator				
CLASSIFICATION III				
Accounts Payable Coordinator	\$15.80/hour (\$32,864)	\$25.02/hour (\$52,044)	\$15.80/hour (\$32,864)	\$25.55/hour (\$53,144)
Adult Sports Coordinator	TO		TO	
Aquatics Coordinator	\$18.96/hour (\$39,436)		\$18.96/hour (\$39,436)	
Aquatics/Tennis Coordinator				
Building Service Worker Supervisor				
Cultural Arts Coordinator				
CUSR Adult Program Coordinator				
CUSR Athletics & Volunteer Coordinator				
CUSR Recreation Inclusion Coordinator				
Douglass Park Program Coordinator				
Fabricator *FT2				
Facility Coordinator				

**Champaign Park District
Salary Classification FY18 - 19**

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Graphic Designer				
Grounds Specialist				
Horticulture Specialist				
Human Resources Coordinator				
Maintenance Specialist				
Marketing Administrative Coordinator				
Natural Areas Specialist				
Park Planner I				
Preschool Programs Supervisor				
Special Project Specialist				
Sports Field Foreman				
Trade Specialist/Carpentry				
Trade Specialist/Electrical				
Trade Specialist/HVAC				
Trade Specialist/Mechanic				
Trade Specialist/Pool Plumbing				
VT Front-of-House Coordinator				
Youth Sports Coordinator				
CLASSIFICATION IV				
Cultural Arts Manager	\$17.77/hour (\$36,961)	\$28.15/hour (\$58,545)	\$17.77/hour (\$36,961)	\$28.74/hour (\$59,779)
CUSR Program Manager	TO		TO	
Douglass Park Manager	\$21.32/hour (\$44,346)		\$21.32/hour (\$44,346)	
Horticulture Specialist II				
LRC Facility Manager				
Park Planner II				
Risk Manager				
Special Events/Volunteer Manager				
VT Sales and Public Relations Manager				
VT Technical Manager				
CLASSIFICATION V				
Assistant to the Executive Director	\$20.30/hour (\$42,224)	\$32.15/hour (\$66,867)	\$20.30/hour (\$42,224)	\$32.83/hour (\$68,286)
Development Director	TO		TO	
Head Tennis Professional	\$24.36/hour (\$50,669)		\$24.36/hour (\$50,669)	
Horticulture & Natural Areas Supervisor				
Maintenance/Grounds Supervisor				
Special Projects Supervisor				
DEPARTMENT DIRECTORS AND ASSISTANT DIRECTORS				
	Market	Market	Market	Market

All Proposed Increases are calculated on the CPI of 2.1%

Statistical Information¹

TOTAL POPULATION (7-1-16, v2016) 86,637

POPULATION BREAKDOWN

RACE AND HISPANIC ORIGIN

White, not Hispanic	62.3%
Black or African American	16.1%
Asian	12.8%
American Indian & Alaska Native	0.1%
Native Hawaiian & Other Pacific Islander	0.0%
Two or more races	3.1%
Hispanic or Latino	6.1%

AGE AND SEX

Male	51.2%
Female	48.8%
Persons under 18	16.5%
Persons 65 and over	8.5%
Persons under 5	5.3%

INCOME AND POVERTY (2012 – 2016)

Persons below Poverty Level	25.8% (2.4% increase from prior year)
Median Household Income	\$45,198 (increase of \$3,104 from prior year)

EDUCATION

High School graduate or higher, % of persons age 25+	95.5% (increased from prior year)
Bachelor's degree or higher, % of persons age 25+	52.2%

HOUSING (2012 – 2016)

Owner-Occupied Housing Unit Rate	46.8%
Median Value of owner occupied housing units	\$152,000
Median Gross Rent	\$877

PRINCIPAL TAXPAYERS²

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

¹ Source: U.S. Census Bureau Quick Facts report for City of Champaign, Illinois located www.census.gov

² Source: Champaign County Treasurer, Champaign, Illinois

*Employer and Employment Information*³

MAJOR PARK DISTRICT AND AREA EMPLOYERS	BUSINESS OR PRODUCT	# OF EMPLOYEES
University of Illinois	Post-Secondary Education	14,133
Carle Clinic Association & Carle Foundation Hospital	Healthcare	5,757
Community Unit School District No. 4	Education	1,629
Kraft Foods	Food Product Manufacturing	1,150
Parkland Community College District No. 505	Post-Secondary Education	725
Christie Clinic Association	Health Care	834
Hobbico	Toys	495
Busey Bank	Banking	464
City of Champaign	Government	461

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

EMPLOYMENT BY OCCUPATION	PERCENT
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%

³ Source: Economic Development Corporation and Bureau of Labor Statistics

PARKS AND FACILITY LOCATOR

CHAMPAIGN PARK DISTRICT CHAMPAIGN, ILLINOIS
Parks, Trails & Recreation Facilities

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

Facilities

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

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

Pocket Parks

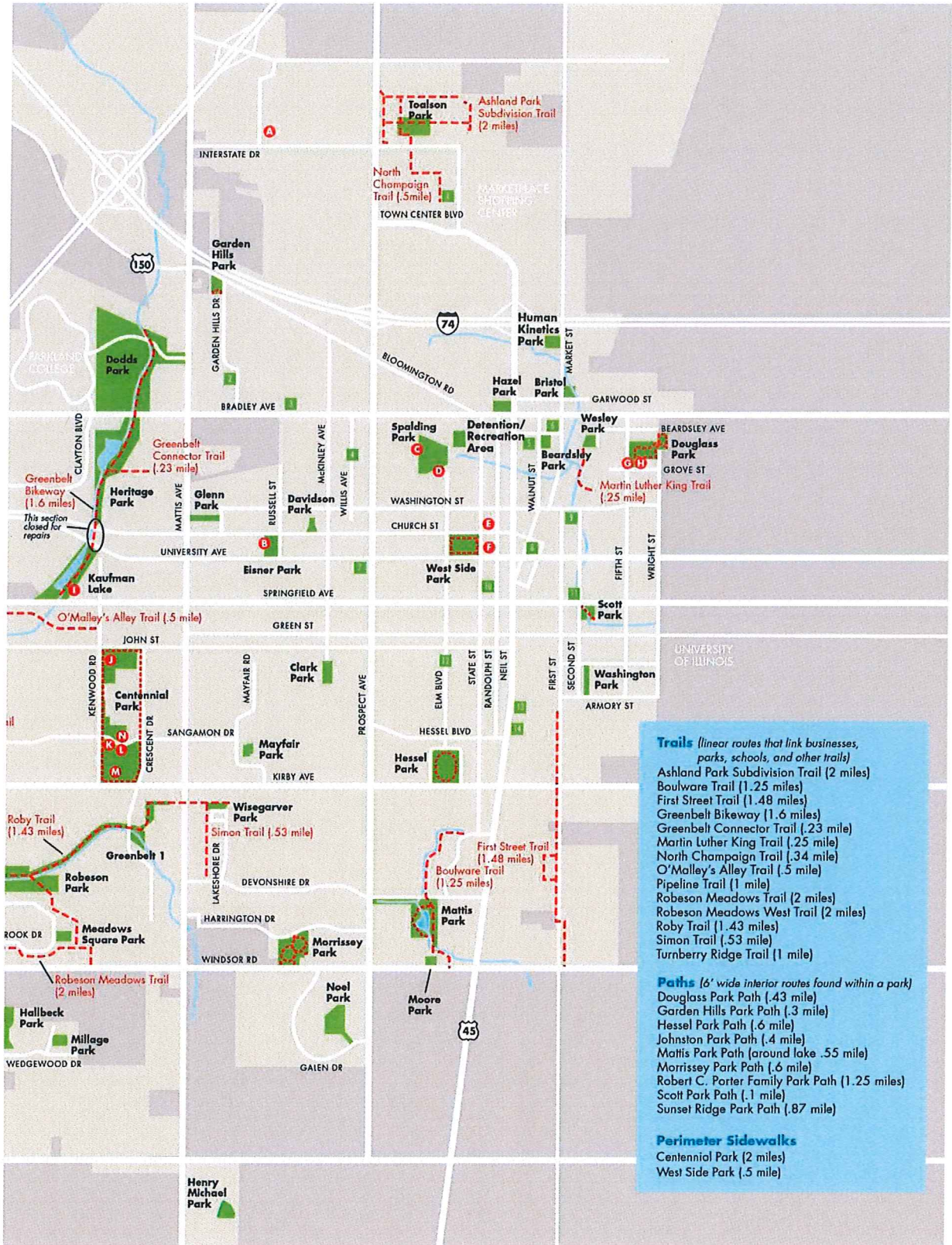
1 Town Center Park	3 Stampofski Park
2 Citizen's Park	7 Skelton Park
3 Thompson Park	10 Firefighter's Park
4 Willis Park	11 Helms Park
5 Bannon Park	12 Harris Park
6 Bridgewater Park	18 McCollum Park
7 Trevett-Finch Park	11 Hosier Park

Champaign Park District Boundaries

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

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

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



- Trails** (linear routes that link businesses, parks, schools, and other trails)
- Ashland Park Subdivision Trail (2 miles)
 - Boulevard Trail (1.25 miles)
 - First Street Trail (1.48 miles)
 - Greenbelt Bikeway (1.6 miles)
 - Greenbelt Connector Trail (.23 mile)
 - Martin Luther King Trail (.25 mile)
 - North Champaign Trail (.34 mile)
 - O'Malley's Alley Trail (.5 mile)
 - Pipeline Trail (1 mile)
 - Robeson Meadows Trail (2 miles)
 - Robeson Meadows West Trail (2 miles)
 - Roby Trail (1.43 miles)
 - Simon Trail (.53 mile)
 - Turnberry Ridge Trail (1 mile)
- Paths** (6' wide interior routes found within a park)
- Douglas Park Path (.43 mile)
 - Garden Hills Park Path (.3 mile)
 - Hessel Park Path (.6 mile)
 - Johnston Park Path (.4 mile)
 - Mattis Park Path (around lake .55 mile)
 - Morrissey Park Path (.6 mile)
 - Robert C. Porter Family Park Path (1.25 miles)
 - Scott Park Path (.1 mile)
 - Sunset Ridge Park Path (.87 mile)
- Perimeter Sidewalks**
- Centennial Park (2 miles)
 - West Side Park (.5 mile)

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ORDINANCE #630

**BUDGET AND APPROPRIATION ORDINANCE
For Fiscal Year 2019**

**AN ORDINANCE ADOPTING THE COMBINED
ANNUAL BUDGET AND APPROPRIATION OF
FUNDS FOR THE CHAMPAIGN PARK DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
FIRST (1ST) DAY OF MAY 2018, AND ENDING ON
THE THIRTIETH DAY (30TH) OF APRIL 2019**

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 25th day of July 2018 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, 2018 and ending April 30, 2019 have heretofore been performed.

SECTION 2. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May 2018 and ending the thirtieth (30th) day of April 2019.

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, 2018 and ending April 30, 2019 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2018 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 \$20,159,734.
- (b) An estimate of the cash expected to be received during the fiscal from all sources is \$24,817,544.
- (c) An estimate of the expenditures and transfers contemplated for the fiscal year is \$27,059,141.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$17,918,137.

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(e) An estimate of the amount of taxes to be received during the fiscal year is \$12,674,452.

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 25th day of July, 2018.

AYES:

NAYS:

ABSENT:

ABSTAIN:

[SEAL]

CHAMPAIGN PARK DISTRICT

By _____
Craig W. Hays, Board President

ATTEST:

Cindy Harvey, Board Secretary

Champaign Park District
 Ordinance No. 630
 Budget & Appropriations Totals by Fund
 May 1, 2018 through April 30, 2019

FUND	DESCRIPTION	2018-19	
		FINAL BUDGET	APPROPRIATIONS
01	General	\$8,439,938	\$8,934,150
02	Recreation	4,307,515	4,551,157
03	Museum	2,670,497	2,842,640
04	Liability Insurance	393,256	419,520
06	IMRF Fund	314,787	343,120
08	Audit Fund	27,500	27,775
09	Paving And Lighting Fund	77,000	79,950
11	Activity And Affiliates Fund	8,860	9,370
12	Special Donations Fund	59,920	64,550
14	Social Security Fund	428,548	471,400
15	Special Recreation Fund	1,807,755	1,922,920
16	Capital Improvements Fund	4,713,706	4,945,660
19	Police Protection	18,000	20,000
21	Bond Amortization Fund	1,141,101	1,163,920
22	Bond Proceeds Fund	1,432,248	1,459,990
24	Land Acquisition Fund	0	650,000
25	Park Development Fund	440,000	448,800
26	Trails and Pathways Fund	53,500	54,300
27	Martens Center	725,010	812,511
APPROPRIATIONS - ALL FUNDS		\$27,059,141	\$29,221,733

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
Fund 01 - GENERAL			
SALARIES AND WAGES			
70001	Executive Director	133,900	136,600
70101	Department Head	455,317	464,400
70301	Office Staff/Support	336,725	343,500
70501	Managers/Supervisors	306,368	312,500
70601	Operations Staff	872,013	889,500
70901	Building Service Worker	31,116	31,700
71001	Program/Facility Dir.	46,308	47,200
80303	Pt Office Staff/Support	30,180	33,200
80903	Pt Building Service Worker	1,000	1,100
82703	Pt Seasonal Staff	310,583	341,640
SALARIES AND WAGES		2,523,510	2,601,340
FRINGE BENEFITS			
53132	Dental Insurance	13,276	14,340
53133	Medical Health Insurance	298,150	322,000
53134	Life Insurance	7,043	7,610
53137	Employee Assistance Program	1,540	1,660
83003	Allowances/Reimbursements	57,829	62,460
FRINGE BENEFITS		377,838	408,070
CONTRACTUAL			
54201	Postage And Mailing	4,330	4,700
54202	Printing And Duplicating	8,700	9,400
54204	Staff Meetings	1,400	1,500
54205	Legal Publications/Notices	7,300	7,900
54206	Advertising/Publicity	28,750	31,100
54207	Staff Training	16,670	18,000
54208	Memberships, Dues And Fees	19,005	20,500
54209	Conference And Travel	24,780	26,800
54210	Board Expense	10,450	11,300
54212	Attorney Fees	130,000	165,000
54214	Architect And Engineering Fees	38,965	42,100
54215	Professional Fees	148,375	160,200
54234	Landfill Fees	29,300	32,200
54236	Auto Allowance	500	540
54240	Vehicle Repair	7,700	8,300
54241	Equipment Repair	5,375	5,800
54242	Building Repair	12,400	13,400
54245	Equipment Rental	8,900	9,600
54250	Pest Control	910	1,000
54253	Service Contracts	48,060	51,900
54254	License And Fees	18,665	20,200
54255	Service Contracts - Facilities	7,072	7,600
54260	Service Contracts-Grounds	40,375	43,600
54261	Contractual Mowing	131,700	142,200

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
54263	Cell Phone Expense	7,220	7,800
54264	Subscriptions	840	900
54265	Personnel Costs	22,900	24,700
54270	Health And Wellness	4,500	4,900
54275	Other Contractual Services	23,840	25,700
54280	Park And Recreation Excellence	1,980	2,100
54281	Property/Sales Tax	550	600
54282	Credit Card Fees	800	900
CONTRACTUAL		812,312	902,440
COMMODITIES/SUPPLIES			
55301	Office Supplies	10,995	11,900
55302	Envelopes And Stationary	2,500	2,700
55303	Duplicating Supplies	2,275	2,500
55304	Checks And Bank Supplies	1,495	1,600
55305	Photographic Supplies	575	600
55307	Books And Manuscripts	290	300
55308	First Aid/Medical Supplies	4,500	4,900
55309	Safety Supplies	7,200	7,800
55315	Staff Uniforms	18,030	19,500
55316	Participant Uniforms	1,650	1,800
55320	Building Maintenance Supplies	19,650	21,200
55321	Landscape Supplies	24,000	25,900
55322	Cleaning /Janitorial Supplies	5,261	5,700
55323	Playground Maintenance Supplies	6,500	7,000
55324	Prescribed Burn Supplies	800	900
55325	Equipment And Tools	23,350	25,200
55326	Shop Equipment And Supplies	7,600	8,200
55327	Vehicle/Equipment Repair Parts	24,850	26,800
55328	Amenity Maintenance Supplies	8,000	8,600
55329	Office/ Equipment Value <\$10000	49,500	53,500
55330	Gas,Fuel,Grease And Oil	45,750	49,400
55331	Chemicals	16,750	18,100
55332	Paints	625	700
55333	Plant Materials	115,555	124,800
55348	Flowers And Cards	550	600
55349	Plaques, Awards And Prizes	5,704	6,200
55350	Recreation/Program Supplies	3,250	3,500
55352	Fish Restocking	2,000	2,200
55354	Food Supplies	1,650	1,800
COMMODITIES/SUPPLIES		410,855	443,900

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
UTILITIES			
56230	Sanitary Fees And Charges	13,186	14,800
56231	Gas And Electricity	45,300	52,100
56232	Water	74,780	86,000
56233	Telecomm Expense	28,192	30,400
UTILITIES		161,458	183,300
ROUTINE/PERIODIC MAINTENANCE			
58001	Periodic Maintenance	30,965	31,600
58002	Routine Maintenance	173,000	176,500
ROUTINE/PERIODIC MAINTENANCE		203,965	208,100
TRANSFERS TO OTHER FUNDS			
59409	Transfers To Other Funds	3,950,000	4,187,000
TRANSFERS TO OTHER FUNDS		3,950,000	4,187,000
APPROPRIATIONS - FUND 01		8,439,938	8,934,150

Fund 02 - RECREATION

SALARIES AND WAGES

70101	Department Head	43,286	44,200
70301	Office Staff/Support	122,321	124,800
70501	Managers/Supervisors	148,214	151,200
70601	Operations Staff	36,013	36,700
70901	Custodial	42,607	43,500
71001	Program/Facility Dir.	352,747	359,800
80303	Pt Office Staff/Support	113,930	116,200
80903	Pt Custodial	29,455	32,400
81003	Pt Program Director/Supervisor	78,953	86,800
81103	Pt Sports Officail	29,474	32,400
81303	Pt Assistant Director/Supervisor	98,706	108,600
81403	Pt Instructor	151,599	166,800
81503	Pt General Staff	91,951	101,100
81703	Pt Day Camp Staff/Life Guard	398,031	437,800
81803	Pt Site Supervisor	40,500	44,600
81903	Pt Building/Park Openers	3,951	4,300
82703	Pt Seasonal Staff	43,841	48,200
SALARIES AND WAGES		1,825,579	1,939,400

FRINGE BENEFITS

53132	Dental Insurance	5,304	5,730
53133	Medical Health Insurance	122,960	132,800
53134	Life Insurance	2,267	2,450
53137	Employee Assistance Program	620	670
83003	Allowances/Reimbursements	14,540	15,700
FRINGE BENEFITS		145,691	157,350

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
CONTRACTUAL			
54201	Postage And Mailing	18,660	20,200
54202	Printing And Duplicating	36,909	39,900
54204	Staff Meetings	805	900
54205	Legal Publications/Notices	350	400
54206	Advertising/Publicity	8,628	9,300
54207	Staff Training	16,045	17,300
54208	Memberships, Dues And Fees	11,847	12,800
54209	Conference And Travel	12,350	13,300
54215	Professional Fees	5,000	5,400
54234	Landfill Fees	1,540	1,700
54236	Auto Allowance	600	600
54241	Vehicle Repair	3,750	4,100
54242	Equipment Repair	12,200	13,200
54245	Building Repair	29,150	31,500
54250	Equipment Rental	4,145	4,500
54251	Rental Facilities	3,960	4,300
54253	Pest Control	3,440	3,700
54254	Service Contracts	9,188	9,900
54255	License And Fees	895	1,000
54260	Service Contracts-Facilities	60,737	65,600
54261	Service Contracts-Grounds	6,000	6,500
54264	Cell Phone Expense	2,368	2,600
54265	Subscriptions	1,280	1,400
54280	Other Contractual Services	13,275	14,300
54281	Contractual Personnel	51,513	55,600
54282	Contractual Entertainment	1,200	1,300
54285	Field/Special Trips	75,207	81,200
54299	Property/Sales Tax	11,665	12,600
59414	Credit Card Fees	43,320	46,800
CONTRACTUAL		446,027	481,900
COMMODITIES/SUPPLIES			
55301	Office Supplies	4,220	4,600
55302	Duplicating Supplies	1,650	1,800
55303	Books And Manuscripts	871	900
55305	First Aid/Medical Supplies-Pool Specific	3,000	3,200
55307	Staff Uniforms	12,095	13,100
55308	Participant Uniforms	16,084	17,400
55315	Building Maintenance Supplies	37,475	40,500
55316	Landscape Supplies	10,800	11,700
55320	Cleaning /Janitorial Supplies	14,187	15,300
55321	Equipment And Tools	3,800	4,100
55322	Vehicle/Equipment Repair Parts	5,200	5,600
55325	Office/ Equipment Value <\$10000	10,000	10,800
55327	Gas,Fuel,Grease And Oil	8,500	9,200
55329	Chemicals	43,000	46,400
55330	Paints	8,600	9,300

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
55331	Plant Materials	2,060	2,200
55332	Flowers And Gifts	135	150
55333	Plaques, Awards And Prizes	13,764	14,900
55348	Recreation/Program Supplies	61,153	66,000
55349	Food Supplies	20,648	22,300
55350	Merchandise For Resale	63,595	68,700
COMMODITIES/SUPPLIES		340,837	368,150
UTILITIES			
56230	Sanitary Fees And Charges	8,870	10,200
56231	Gas And Electricity	237,559	273,200
56232	Water	91,711	105,500
56233	Telecomm Expense	22,656	26,100
UTILITIES		360,796	415,000
ROUTINE/PERIODIC MAINTENANCE			
58001	Periodic Maintenance	23,585	24,057
58002	Routine Maintenance	15,000	15,300
ROUTINE/PERIODIC MAINTENANCE		38,585	39,357
TRANSFERS TO OTHER FUNDS			
59409	Transfers To Other Funds	1,150,000	1,150,000
TRANSFERS TO OTHER FUNDS		1,150,000	1,150,000
APPROPRIATIONS - FUND 02		4,307,515	4,551,157
Fund 03 - MUSEUM			
SALARIES AND WAGES			
70101	Department Head	106,994	109,100
70301	Office Staff/Support	87,937	89,700
70501	Managers/Supervisors	141,931	144,800
70901	Custodial	37,488	38,200
71001	Program/Facility Dir.	147,652	150,600
71401	Instructor	27,514	28,100
80303	Pt Office Staff/Support	73,117	80,430
80903	Pt Building Service Worker	15,000	16,500
81003	Pt Program Director/Supervisor	11,970	13,170
81303	Pt Assistant Director/Supervisor	25,832	28,420
81403	Pt Instructor	66,731	73,400
81503	Pt General Staff	53,533	58,890
81703	Pt Day Camp Staff/Life Guard	65,468	72,010
82503	Pt Vt House Staff	45,253	49,780
82504	Pt Vt House Staff Ot	2,500	2,750
82603	Pt Vt Rental Staff	70,000	77,000
82604	Pt Vt Rental Staff Ot	13,500	14,850
SALARIES AND WAGES		992,420	1,047,700

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
FRINGE BENEFITS			
53132	Dental Insurance	3,185	3,500
53133	Medical Health Insurance	85,853	94,440
53134	Life Insurance	1,636	1,800
53137	Employee Assistance Program	350	390
83003	Allowances/Reimbursements	13,760	15,140
FRINGE BENEFITS		104,784	115,270
CONTRACTUAL			
54201	Postage And Mailing	18,950	20,470
54202	Printing And Duplicating	45,793	49,460
54204	Staff Meeting	695	750
54205	Legal Publications/Notices	250	270
54206	Advertising/Publicity	51,035	55,120
54207	Staff Training	1,650	1,780
54208	Memberships, Dues And Fees	1,115	1,200
54209	Conference And Travel	7,000	7,560
54215	Professional Fees	2,000	2,160
54220	Insurance Expense	1,000	1,080
54234	Landfill Fees	5,950	6,430
54240	Office Equipment Repairs	100	110
54241	Vehicle Repair	250	270
54242	Equipment Repair	7,650	8,260
54245	Building Repair	14,500	15,660
54250	Equipment Rental	107,885	116,520
54251	Rental Facilities	30,119	32,530
54253	Pest Control	1,435	1,550
54254	Service Contracts	3,935	4,250
54255	License And Fees	7,785	8,410
54260	Service Contracts-Facilities	52,427	56,620
54264	Cell Phone Expense	115	120
54265	Subscriptions	120	130
54280	Other Contractual Services	63,140	68,190
54281	Contractual Personnel	49,158	53,090
54285	Contractual Entertainment	342,920	370,350
54299	Field/Special Trips	5,770	6,230
59412	Property/Sales Tax	9,000	9,720
59414	Credit Card Fees	67,590	73,000
CONTRACTUAL		899,337	971,290
COMMODITIES/SUPPLIES			
55301	Office Supplies	2,480	2,680
55302	Envelopes And Stationary	100	110
55303	Duplicating Supplies	1,025	1,110
55305	Photographic Supplies	50	50
55307	Books And Manuscripts	300	320
55308	First Aid/Medical Supplies	1,200	1,300
55315	Staff Uniforms	990	1,070

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
55316	Participant Uniforms	3,190	3,450
55320	Building Maintenance Supplies	17,500	19,250
55321	Landscape Supplies	300	320
55322	Cleaning /Janitorial Supplies	8,300	8,960
55327	Vehicle/Equipment Repair Parts	3,000	3,240
55329	Office/ Equipment Value <\$10000	3,520	3,870
55330	Gas,Fuel,Grease And Oil	950	1,030
55348	Flowers And Cards	20	20
55349	Plaques,Awards,Prizes	3,525	3,810
55350	Program/Recreation Supplies	39,369	42,520
55351	Animal Supplies	2,100	2,270
55354	Food Supplies	21,760	23,500
55355	Animal Feed	7,500	8,100
55360	Merchandise For Resale	38,950	42,070
COMMODITIES/SUPPLIES		156,129	169,050
UTILITIES			
56230	Sanitary Fees	2,750	3,160
56231	Gas And Electricity	102,325	117,670
56232	Water	20,898	24,030
56233	Telecomm Expense	13,704	15,760
UTILITIES		139,677	160,620
ROUTINE/PERIODIC MAINTENANCE			
58001	Periodic Maintenance	28,150	28,710
ROUTINE/PERIODIC MAINTENANCE		28,150	28,710
TRANSFERS TO OTHER FUNDS			
59409	Transfers To Other Funds	350,000	350,000
TRANSFERS TO OTHER FUNDS		350,000	350,000
APPROPRIATIONS - FUND 03		2,670,497	2,842,640
Fund 04 - LIABILITY INSURANCE			
SALARIES AND WAGES			
70501	Managers/Supervisors	48,371	49,300
SALARIES AND WAGES		48,371	49,300
FRINGE BENEFITS			
53132	Dental Insurance	343	370
53133	Medical Health Insurance	7,627	8,240
53134	Life Insurance	172	190
83003	Allowances/Reimbursements	840	910
FRINGE BENEFITS		8,982	9,710
CONTRACTUAL			

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
54207	Staff Training	4,064	4,390
54209	Conference And Travel	2,460	2,660
54255	License And Fees	2,355	2,540
54281	Contractual Personnel	1,000	1,080
CONTRACTUAL		9,879	10,670
COMMODITIES/SUPPLIES			
55306	CPR Books And Supplies (Tort Fund)	6,384	6,890
55307	Books And Manuscripts	335	360
55309	Safety Supplies	3,315	3,580
55329	Office/ Equipment Value <\$10000	7,900	8,530
COMMODITIES/SUPPLIES		17,934	19,360
INSURANCE			
57131	Workers Compensation	87,910	95,820
57137	Unemployment Premium	11,500	12,540
57220	Liability Insurance	39,265	42,800
57222	Employment Practices	17,440	19,010
57224	Property Insurance	75,975	82,810
INSURANCE		232,090	252,980
CAPITAL OUTLAY			
61515	Repair Projects And Equipment	76,000	77,500
CAPITAL OUTLAY		76,000	77,500
APPROPRIATIONS - FUND 04		393,256	419,520
Fund 06 - IMRF FUND			
FRINGE BENEFITS			
53135	Imrf Payments	314,787	343,120
FRINGE BENEFITS		314,787	343,120
APPROPRIATIONS - FUND 06		314,787	343,120
Fund 08 - AUDIT FUND			
CONTRACTUAL			
54217	Audit Expenses	27,500	27,775
CONTRACTUAL		27,500	27,775
APPROPRIATIONS - FUND 08		27,500	27,775

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Ordinance No. 630
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ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
Fund 09 - PAVING AND LIGHTING FUND			
ROUTINE/PERIODIC MAINTENANCE			
58001	Periodic Maintenance	10,000	10,500
58002	Routine Maintenance	37,000	38,850
	ROUTINE/PERIODIC MAINTENANCE	47,000	49,350
CAPITAL OUTLAY			
61508	Park Construction/Improvements	30,000	30,600
	CAPITAL OUTLAY	30,000	30,600
APPROPRIATIONS - FUND 09		77,000	79,950
 Fund 11 - ACTIVITY AND AFFILIATES FUND			
COMMODITIES/SUPPLIES			
55309	Safety Supplies	2,140	2,310
55348	Flowers And Cards	420	440
55349	Plaques, Awards And Prizes	1,350	1,420
55350	Recreation/Program Supplies	2,250	2,360
55354	Food Supplies	2,700	2,840
	COMMODITIES/SUPPLIES	8,860	9,370
APPROPRIATIONS - FUND 11		8,860	9,370
 Fund 12 - SPECIAL DONATIONS FUND			
CONTRACTUAL			
54292	Scholarships	54,400	58,750
59415	Transfer To Parks Foundation-Restricted	5,520	5,800
	CONTRACTUAL	59,920	64,550
APPROPRIATIONS - FUND 12		59,920	64,550
 Fund 14 - SOCIAL SECURITY FUND			
FRINGE BENEFITS			
53136	FICA Payments	428,548	471,400
	FRINGE BENEFITS	428,548	471,400
APPROPRIATIONS - FUND 14		428,548	471,400

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
Fund 15 - SPECIAL RECREATION FUND			
SALARIES AND WAGES			
70301	Office Staff/Support	29,621	30,210
70501	Managers/Supervisors	47,110	48,050
71001	Program/Facility Director	101,889	103,930
80903	Pt Office Staff/Support	500	530
81003	Pt Program Director/Supervisor	32,544	34,500
81403	Instructors/Overnight Staff	7,024	7,450
81503	Pt General Staff	56,860	60,270
81703	Pt Day Camp Staff/Life Guard	181,360	192,240
81903	Pt Building/Park Opener	500	530
SALARIES AND WAGES		457,408	477,710
FRINGE BENEFITS			
53132	Dental Insurance	2,436	2,580
53133	Medical Health Insurance	30,510	32,340
53134	Life Insurance	603	640
53135	IMRF Payments	16,060	17,020
53136	FICA Payments	34,500	36,570
53137	Employee Assistance Program	200	210
83003	Allowances/Reimbursements	2,600	2,760
FRINGE BENEFITS		86,909	92,120
CONTRACTUAL			
54201	Postage And Mailing	1,820	1,930
54202	Printing And Duplicating	5,900	6,250
54204	Staff Meeting	500	530
54205	Legal Publications/Notices	500	530
54206	Advertising/Publicity	3,400	3,600
54207	Staff Training	3,000	3,180
54208	Memberships, Dues And Fees	2,050	2,170
54209	Conference And Travel	4,312	4,570
54212	Attorney Fees	5,000	5,300
54236	Auto Allowance	750	800
54241	Vehicle Repair	2,500	2,650
54250	Equipment Rental	75	80
54251	Rental Facilities	32,140	34,070
54254	Service Contracts	4,200	4,450
54255	Cell Phone Expense	320	340
54264	Subscriptions	350	370
54265	Other Contractual Services	3,305	3,500
54280	Contractual Personnel	5,000	5,300
54285	Contractual Entertainment	1,500	1,590
54299	Field/Special Trips	29,762	31,550
59414	Credit Card Fees	2,200	2,330
CONTRACTUAL		108,584	115,090
COMMODITIES/SUPPLIES			

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
55301	Office Supplies	550	580
55302	Envelopes And Stationary	500	530
55303	Duplicating Supplies	400	420
55315	Staff Uniforms	2,117	2,240
55316	Participant Uniforms	1,346	1,430
55322	Cleaning/Janitorial Supplies	250	270
55327	Vehicle/Equipment Repair Parts	300	320
55329	Office/ Equipment Value <\$10000	800	850
55330	Gas,Fuel,Grease And Oil	7,200	7,630
55349	Plaques, Awards And Prizes	2,850	3,020
55350	Recreation/Program Supplies	5,940	6,300
55354	Food Supplies	11,898	12,610
COMMODITIES/SUPPLIES		34,151	36,200
UTILITIES			
56231	Gas And Electricitiy	1,000	1,150
56232	Water	200	230
56233	Telecomm Expense	130	150
UTILITIES		1,330	1,530
INSURANCE			
57131	Workers Compensation	2,913	3,260
57220	Liability Insurance	2,843	3,180
57222	Employment Practices	920	1,030
57224	Property Insurance	5,499	6,160
INSURANCE		12,175	13,630
ROUTINE/PERIODIC MAINTENANCE			
58003	ADA Non-Capital Expenditures	18,000	18,180
ROUTINE/PERIODIC MAINTENANCE		18,000	18,180
CAPITAL OUTLAY			
61508	CPD - ADA	933,248	951,910
61509	UPD Capital ADA	155,950	216,550
CAPITAL OUTLAY		1,089,198	1,168,460
APPROPRIATIONS - FUND 15		1,807,755	1,922,920

Ordinance No. 630
 Budget & Appropriations Detail by Fund
 May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
Fund 16 - CAPITAL IMPROVEMENTS FUND			
CAPITAL OUTLAY			
61504	Vehicles / Equipment	124,390	126,880
61508	Park Construction/Improvements	4,589,316	4,818,780
CAPITAL OUTLAY		4,713,706	4,945,660
APPROPRIATIONS - FUND 16		4,713,706	4,945,660
Fund 19 - POLICE PROTECTION			
CONTRACTUAL			
54281	Contractual Personnel	18,000	20,000
CONTRACTUAL		18,000	20,000
APPROPRIATIONS - FUND 19		18,000	20,000
Fund 21 - BOND AMORTIZATION FUND			
TRANSFERS TO OTHER FUNDS			
59409	Transfers To Other Funds	1,141,101	1,163,920
TRANSFERS TO OTHER FUNDS		1,141,101	1,163,920
APPROPRIATIONS - FUND 21		1,141,101	1,163,920
Fund 22 - BOND PROCEEDS FUND			
CONTRACTUAL			
54215	Professional Fees	3,578	3,650
CONTRACTUAL		3,578	3,650
CAPITAL OUTLAY			
61504	Vehicles / Equipment	225,000	227,250
61508	Park Construction/Improvements	650,670	670,190
CAPITAL OUTLAY		875,670	897,440
DEBT SERVICE PRINCIPAL			
59405	Bond Redemption	435,000	435,000
DEBT SERVICE PRINCIPAL		435,000	435,000
DEBT SERVICE INTEREST/FEEES			
59407	Interest Expense	118,000	123,900
DEBT SERVICE INTEREST/FEEES		118,000	123,900
APPROPRIATIONS - FUND 22		1,432,248	1,459,990

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Ordinance No. 630
Budget & Appropriations Detail by Fund
May 1, 2018 through April 30, 2019

ACCOUNT	DESCRIPTION	2018-19 BUDGET	APPROPRIATIONS
Fund 24 - LAND ACQUISITION			
CAPITAL OUTLAY			
61504	Land Acquisition	0	650,000
	CAPITAL OUTLAY	0	650,000
APPROPRIATIONS - FUND 24		0	650,000
 Fund 25 - PARK DEVELOPMENT			
CAPITAL OUTLAY			
61508	Park Construction/Improvements	440,000	448,800
	CAPITAL OUTLAY	440,000	448,800
APPROPRIATIONS - FUND 25		440,000	448,800
 Fund 26 - TRAILS AND PATHWAYS			
CAPITAL OUTLAY			
61508	Park Construction/Improvements	53,500	54,300
	CAPITAL OUTLAY	53,500	54,300
APPROPRIATIONS - FUND 26		53,500	54,300
 Fund 27 - MARTENS CENTER			
CONTRACTUAL			
54202	Printing and Duplicating	1,000	1,100
54212	Attorney Fees	1,200	1,320
54214	Architect and Engineering Fees	3,810	4,191
54215	Professional Fees	9,000	9,900
	CONTRACTUAL	15,010	16,511
CAPITAL OUTLAY			
61504	Land Acquisition	350,000	400,000
61508	Park Construction/Improvements	360,000	396,000
		710,000	796,000
APPROPRIATIONS Fund 27		725,010	812,511
APPROPRIATIONS - ALL FUNDS		27,059,141	29,221,733

GLOSSARY

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

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

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

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

ADA – American's with Disabilities Act

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CPI – Consumer Price Index

DEBT – A financial obligation from the borrowing of money.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL OBLIGATION BONDS – When a government pledges 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 Park District that are designated for specific purposes. Many grants come from the State of Illinois to reimburse the Park District for construction costs.

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

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

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

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

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

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

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

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

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

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

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

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

OPERATING BUDGET – The budget for funds that include recurring revenues sources used to finance 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, maintenance, etc.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACRONYMS

- ADA** – Americans with Disabilities Act
- CAFR** – Comprehensive Annual Financial Report
- CAPRA** – Commission for Accreditation of Park and Recreation Agencies
- CIP** – Capital Improvement Plan
- CPI** – Consumer Price Index
- CY** – Calendar Year
- DCC** – Douglass Community Center
- EAV** – Equalized Assessed Value
- FICA** – Federal Insurance Contributions Act
- FT** – Full-time employee
- FTE** – Full Time Equivalent
- FY** – Fiscal Year
- FYE** – Fiscal Year Ended
- GAAP** – Generally Accepted Accounting Principles
- GASB** – Governmental Accounting Standards Board
- GFOA** – Government Finance Officers Association
- IAPD** – Illinois Association of Park Districts
- IDNR** – Illinois Department of Natural Resources
- IMRF** – Illinois Municipal Retirement Fund
- IPRA** – Illinois Parks and Recreation Association
- LRC** – Leonhard Recreation Center
- NRPA** – National Recreation and Park Association
- OSLAD** – Open Space Land Acquisition and Development
- PARC** – Parks and Recreation Commission
- PDRMA** – Park District Risk Management Agency
- RPT** – Regular Part-Time Employee
- PT** – Part-time employee
- PTELL** – Property Tax Extension Limitation Law
- RY** – Revenue Year

SCC – Springer Cultural Center

SEDAC – Smart Energy Design Assistance Center

TIF – Tax Increment Financing District

TY – Tax Year

