



# ANNUAL BUDGET

## FYE 2023

MAY 1, 2022 – APRIL 30, 2023

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

Jarrod Scheunemann, Secretary  
Brenda Timmons, Treasurer  
Guy C. Hall, Attorney  
Joe DeLuce, Executive Director



# CHAMPAIGN PARK DISTRICT

For the Year Ended April 30, 2023  
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## **BUDGET NAVIGATION GUIDE**

To assist in the navigation of the budget document, the following guidelines will provide some useful information.

1. The table of contents starting on page 1 will provide the page references throughout the document. If you are using the electronic version, these will be hyper-linked for easy navigation.
2. The introduction and overview beginning on page 4 provides a high level introduction into the Park District, the overall budget process, and budget highlights for the upcoming budget year.
3. The Financial Structure Policy and Process section provides the reader with the basis of accounting and budgeting, policies and assumptions, along with fund descriptions and a matrix to show the relationship between the funds and departments. There is also a high level organization chart for full-time employees.
4. The Financial Summaries section continues with the high level overview of all the funds combined and with descriptions of the major revenues and expenditures presented throughout the document.
5. The Summary by Fund section expands on the combined summaries and provide the reader with a high level overview at the fund level.
6. The Capital and Debt section provides summary of revenues and expenditures by each capital and debt fund, including a listing of projects budgeted for in the upcoming year. Normally, this section follows with the current six-year capital improvement plan, and the impact of the capital projects on the operating budgets moving forward; however a full capital improvement plan document was not prepared for 2023-2028, only a listing of the projects..
7. The Departmental Information further expands on the summary by fund and provides an overview by each major department within each fund. The information is presented for the major funds: General, Recreation and Museum Funds.
8. The Statistical section is the last area and includes a map of the Park District boundaries, budget and appropriations Ordinance, listing of authorized full-time and part-time/seasonal positions and rates, historical tax rates, equalized assessed values, census data for the Park District region, glossary and a listing of acronyms. A full strategic plan with updates is also included in this section.

For a link to prior year budget documents you may visit <https://champaignparks.com/about-us/open-government/>

## CHAMPAIGN PARK DISTRICT

### Board of Commissioners and Administrative Staff

#### **Board of Commissioners**

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

#### **Officers**

Joe DeLuce, Assistant Secretary  
Guy C. Hall, Attorney  
Brenda Timmons, Treasurer  
Jarrod Scheunemann, Secretary

#### **Administrative Staff**

Executive Director: Joe DeLuce, CPRP  
Director of Administrative Services: Jarrod Scheunemann  
Director of Finance: Andrea N. Wallace, CPA, CPRP  
Director of Human Resources: Heather Miller, MHRIR  
Director of Marketing & Communications: Chelsea Norton  
Director of Operations: Dan Olson  
Director of Planning: Andrew Weiss  
Director of Recreation: Jameel Jones, CGSP, CPI  
Director of Revenue Facilities: Jimmy Gleason  
Director of Virginia Theatre: Steven Bentz



Your place to  
**Recreate** together,  
**Embrace** our similarities, and  
**Celebrate** our differences!

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## BUDGET OVERVIEW

TO: Board of Commissioners and Officers  
FROM: Joe DeLuce, Executive Director  
SUBJECT: Fiscal Year Ended (FYE) 2023 Annual Budget  
DATE: April 24, 2022

Staff is pleased to present to you the proposed Annual Budget of the Champaign Park District for the fiscal year beginning May 1, 2022 and ending April 30, 2023. The document reflects the vision, mission, culture 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.

To meet the Park District's commitment of transparency and to satisfy the legal requirements, the Budget and Appropriations 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 22nd at the Bresnan Meeting Center, and officially considered for approval at the July 27, 2022 Special Board Meeting. This should be read in conjunction with the combined financial summary section which addresses changes in the revenues and expenditures for the upcoming fiscal year.

After two years of the pandemic, almost everyone is ready to get back to 'normal'. With that focus, the FYE2023 budget is geared for full programming and staffing and more along the lines of a pre-pandemic budget. Several long-term effects of the pandemic as reflected in the budget includes the interest rate reduction followed by sporadic interest rate hikes nearly one year later by the Federal Government, massive increases in utilities starting in Summer 2022, upwards of 12-39% depending on the type, increases in natural gas and oil prices and inflationary rates at 8.6% which is the highest since the early 1980's. The combination of this with the change to the workforce has made staffing a challenge in some areas. There seems to be a vast amount of full-time job openings throughout the country as employees are forced back from the remote workplace environment held for nearly two years. The changing landscape is something that human resources professionals have not experienced in their lifetime and encourages more creative approaches to recruiting. The Park District reached a historic low with only 350 unique employees in calendar year 2020 but rebounded to 542 employees in calendar year 2021. To date there is an increase in hiring as noted in the chart below. While not yet back to pre-pandemic staffing levels, the numbers are moving back in the right direction. As of May 2022 there were 386 employees on payroll.



As previously mentioned, the Federal Reserve took action to start raising interest rates from nearly 0% with another 0.75% increase planned in the second quarter. While this is good news for interest earnings on excess funds, the flip side is the cost of financing also increases. To date, the municipal bond market has seen an increase in interest rates from 0.07% to 2.86% in just eight months. Fortunately, the Park District is financially strong and has built up reserves both prior and during the pandemic and has sufficient cash reserves on hand to meet the possibility of a recession.

The following pages outline the plan for the Park District and the FYE2023 budget plan. Staff are pleased to present to you the FYE2023 budget with anticipated revenues of \$23,665,646 and expenditures of \$22,365,923.

## **TENTATIVE BUDGET SCHEDULE**

### **May 1, 2022**

Start of fiscal year.

### **June 22, 2022**

BOARD ACTION: The date for the Public Hearing is set on the proposed Budget and Appropriations Ordinance. The Ordinance is prepared and made available to the public for inspection at the Bresnan Meeting Center.

### **July 17, 2022**

Notice of Public Hearing on the Budget and Appropriations Ordinance is published in the newspaper (at least one week prior to date of public hearing).

### **July 27, 2022**

BOARD ACTION: Public Hearing on the Budget and Appropriations Ordinance is held. After the hearing, the Ordinance is approved by the Board.

### **July 29, 2022**

Latest date to file a certified copy of the Budget and Appropriations Ordinance and the Certification of Estimated Revenue with the Champaign County Clerk's Office.

### **September 14, 2022**

BOARD ACTION: Adopt a Resolution on Intent to Issue General Obligation Bonds and set the date for the Public Hearing on the proposed bond issue.

### **October 1, 2022**

Notice of Public Hearing on the intent to issue General Obligation Bonds is published in the newspaper (at least one week prior to date of public hearing).

### **October 12, 2022**

BOARD ACTION: Adopt Resolution of Estimate of Taxes to be Levied for FYE2024. A Public Hearing is held on the proposed bond issue.

BOARD ACTION: Approval to solicit bids for the issuance of General Obligation Bonds.

### **October 30, 2022**

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

The Notice of Public Hearing on proposed Tax Levy and Truth in Taxation information is published in the newspaper (at least one week prior to date of public hearing). The notice is also placed on the Park District website at [www.champaignparks.com](http://www.champaignparks.com).

Staff begin reviewing the current 6-year Capital Improvement Plan (CIP) and begin working on the list of capital projects for 2024-2029.

### **November 1, 2022**

Staff begin working on the operating budget for FYE2024 (to be presented at the May 2023 Regular Board meeting).



**November 9, 2022**

BOARD ACTION: Hold Public Hearing on proposed Tax Levy, Adopt Tax Levy Ordinance.

BOARD Action: Approve general obligation bond bid and adopt the bond Ordinance.

**November 30, 2022**

Pay off the 2021 general obligation bond issue.

**December 8, 2022**

Make annual principal and interest payment on Alternate Revenue Bonds.

Staff file the property tax levy Ordinance with the Champaign County Clerk's office (due no later than than last Tuesday in December).

**December 14, 2022**

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

**January 26, 2023**

Staff present capital items for FYE2023 and long-term projects for the 2024-2029 CIP to the Board of Commissioners at a study session.

**February 8, 2023**

BOARD ACTION: Staff present and Board of Commissioners approve the annual tax abatement resolution in relation to the Alternate Revenue Bonds and authorizes Staff to file the Resolution with the Champaign County Clerk's Office.

BOARD ACTION: Approval of the updated strategic plan document.

Further discussion of CIP 2024-2029.

**March 8, 2023**

BOARD ACTION: Capital items and the 2024-2029 CIP are approved by the Board and incorporated into the FYE2023 budget document.

**April 13, 2023**

The proposed merit pool for FYE2024 is presented to the Board for approval.

**April 15, 2023**

The Park District receives the new property tax extension from the Champaign County Clerk's Office for the new fiscal year. Staff reviews the calculation and estimated tax rate compared to the Ordinance filed in December. If the new tax rate exceeds the rate set by the Board through the Ordinance, then Staff submit revised allocation reductions to the County.



CHAMPAIGN PARK DISTRICT  
**STRATEGIC  
PLAN**

2022-2025



**MAKE.  
CHANGE.  
HAPPEN.**



**CHAMPAIGN  
PARK DISTRICT**

Adopted by Board of Commissioners, February 2022

## ◆ EXECUTIVE SUMMARY & PRINCIPLES OF GOVERNANCE

### Mission Statement

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

### Vision Statement

The Champaign Park District strives to be the leader in parks, recreation, and cultural arts by providing and promoting safe and outstanding experiences and facilities; generating outstanding value for all residents.

### Strategic Priorities & Goals

Customer & Community Focus	Financial Strength	Organizational Excellence	Staff Excellence	Quality Infrastructure Management
Engage the community	Efficiently align resources	Evaluate current partnerships and develop new partnerships	Attract and retain quality staff	Update and maintain our maintenance standards
Develop diverse programs for all residents	Maximize funding opportunities	Further develop a culture that helps employees excel	Lead, develop, and offer training to staff	Evaluate and develop future projects
Encourage customer loyalty	Ensure financial stewardship	Continue to strive to be innovative and creative	Create a welcoming and inclusive environment	Be a leader in sustainability
Ensure participant/user safety	Enhance the Parks Foundation	Board and staff working effectively and efficiently	Create a responsive staffing plan	Leverage technology Improve Trail System

## **FINANCIAL STRUCTURE, POLICY & PROCESS**

### **Budget Policies & Procedures**

#### **Overview**

The Park District's annual budget for FYE2023 outlines the District's commitment and plan to provide service to its residents. Meeting the park, recreational and cultural needs of 89,114 residents with very diverse needs requires long-range planning, maximum efficiency and use of every dollar.

The annual budget is prepared to allocate available funds 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 parks, recreational and cultural arts services to our residents while maintaining current infrastructure.

The budget coincides with the strategic plan updated in 2022, which can be referenced in the Introduction and Overview section with ongoing status updates in the Statistical section. Staff are in the process of developing specific tasks to meet the goals outlined.

#### **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 expenditure line. The modified accrual basis of accounting is used 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.

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 May, a proposed budget is submitted by the staff to the Board of Commissioners for discussion purposes. 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 or July, 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. Increases to the current rate when levying funds only occur when absolutely necessary. RY2021 EAV growth of 6.01% attributed to the original calculated tax rate increasing from .7193 to .7259 per \$100/EAV.

Typically, when preparing the budget, the Park District utilizes a conservative fiscal policy. Staff are instructed to begin with the projected expenditures from the prior year and allow for an applicable increase based on the type of account and any modifications previously approved by the Board for merit increases and benefit changes. 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 proposed budget for FYE2023 does not factor in the historical closures and cancellations. For current year assumptions please see budget overview.

Generally, the Park District prepares a balanced budget in all of the main operating funds, any deviations from it have been noted in the Budget Message in the previous "Introduction & Overview Section". 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 has to set aside additional surplus funds for current or future capital projects. However, capital fund budgets may not always be balanced as multi-year projects may have carryover balances when projects extend between years, and the balance is expended as the projects are completed. As a financial planning tool by the Park District and Board of Commissioners, excess fund balances may be used through Board approval to finance a significant capital project rather than to borrow funds.

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 final approval of the Executive Director. 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 Board-approved prior to execution.

The Park District is committed to complying with the Americans with Disabilities Act (ADA) through property taxes set aside within the Special Recreation fund. Improvements are made not only for facilities and

programs but also continual staff training as well. A significant portion of the special recreation budget is allocated to making Park District parks and facilities ADA-accessible on an annual basis. Occasionally ADA-accessible requests from the public are granted as well.

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 every three years 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. The Park District was due for an evaluation in 2020, but with the hiring of a new risk manager along with the impact of the COVID-19 pandemic, the process has been delayed by PDRMA as they implement a new process.

The Park District offers a scholarship program to reduce program fees for some residents who are unable to participate in programs due to economic hardships. This is funded by public donations to the Parks Foundation. In addition, for each program registration fee collected, \$1 is applied to the youth scholarship fund.

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, Special Recreation and Bond Amortization. By Park District Code statutes, these 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 is set at 7.0%, however as this cannot exceed PTELL rules, the cap will be set at 5.0%. 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 \$1,273,125

## **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% (\$57,992,207) of assessed valuation for total debt issued and .575% (\$11,598,441) for non-referendum General Obligation Bonds. Currently, the Park District has \$1,195,800 of non-referendum General Obligation Bonded debt outstanding which will mature in November 2022 and \$2,015,000 of Alternate Revenue Bonds with the final payment due December 15, 2024.

The Park District is scheduled to issue approximately \$1,273,125 of one-year General Obligation Limited Bonds in November 2022. Approximately \$546,200 will be used to make principal and interest payments on the outstanding Alternate Revenue Bonds. The remaining proceeds will be used for capital projects as detailed in the Capital and Debt section.

## **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. An annual merit pool is reviewed and approved by the Board of Commissioners 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. On April 13, 2022 the Board of Commissioners approved three new full-time positions for the Martens Center, bringing the total number of full time employees to 84.

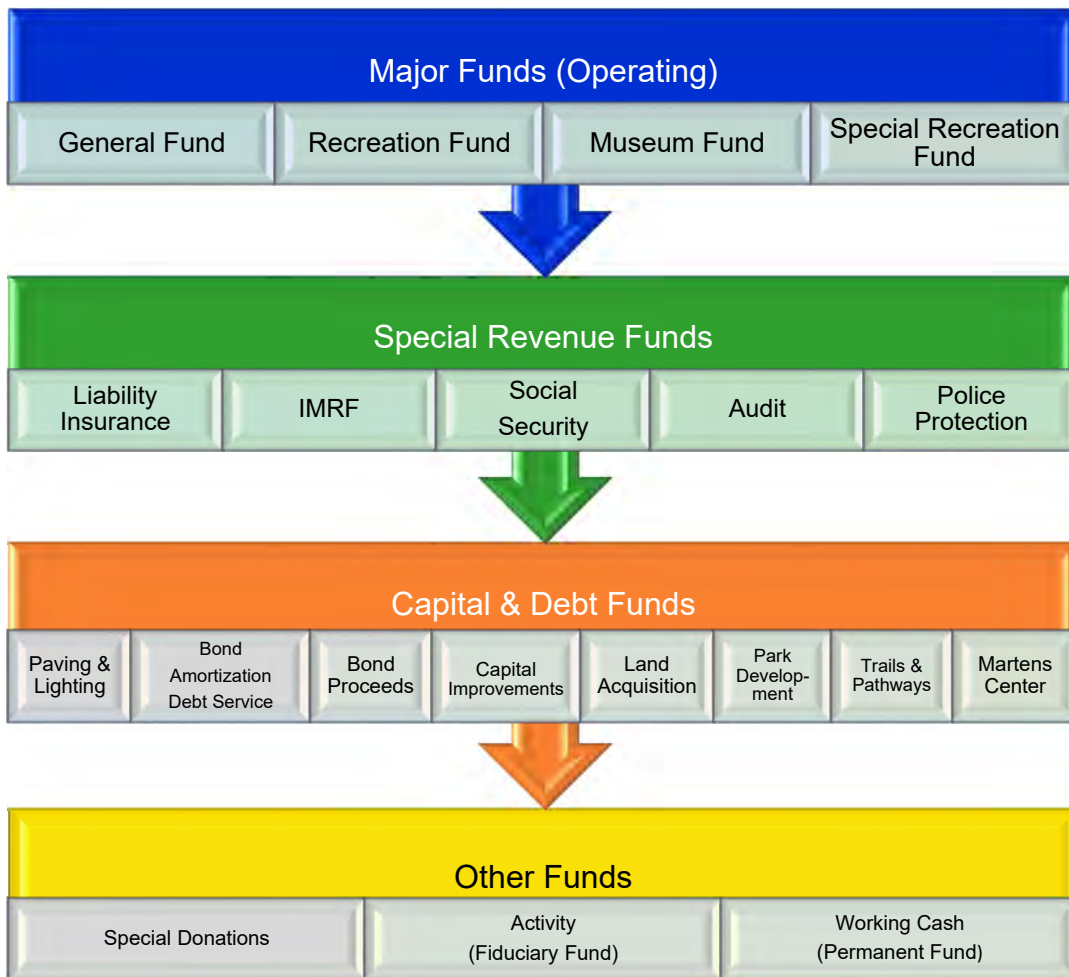
## **Capital Program**

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 new services requested by residents; 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, plus any projects set to carryover from the prior fiscal year. The Board of Commissioners may approve the use of excess reserve funds to cover scheduled future projects to limit the amount of borrowed funds and to be fiscally responsible.

**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/Summer Youth Programs, Teen Programs, Aquatics, Concessions, Special Events- Douglass Community Center and Other Programs.
3. **MUSEUM FUND** – The Museum Fund accounts for the cultural arts and youth theater programs, special events and services such as Streetfest and neighborhood block parties, 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. UPD also levies a tax for the operation of the program

and ADA projects, 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. The Park District also contracts with former police officers to assist in monitoring of parks and facilities as Park Ambassadors.

#### 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 CAPITAL 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. This fund will wrap up in FYE2023 as the facility is planned to open late summer 2022.

#### Other Funds

1. **ACTIVITY FUND** – This fund accounts for special monies from Adopt-A-Park programs. 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.

**Department Fund Relationship**

Each fund described on the prior pages is further broken down into various departments. Those departments are reflected in the Departmental Information Section of the budget document, and the relationship by fund is noted below.

Department	General Fund (Major)	Recreation Fund (Major)	Museum Fund (Major)	Special Recreation Fund (Major)	Special Revenue Funds	Capital & Debt Funds	Other Non-Major Funds
Administration	X	X	X	X	X	X	X
Afterschool / Summer Youth Programs		X	X	X			
Aquatics		X					
Concessions		X	X				
Cultural Arts			X				
Facilities	X	X	X	X			
Marketing	X						
Operations	X						
Other Programs	X	X	X				
Planning	X						
Special Events		X	X	X			
Sports		X		X			
Teen Programs		X		X			
Virginia Theatre			X				

**FINANCIAL SUMMARIES**  
**Combined Fund Analysis**  
**Budget Analysis**

The Park District has prepared a budget for FYE2023 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 expenditures. 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 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. The budget 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 for trails and pathways throughout the Park District, Martens Center and saving for future land acquisition. Staff continue to follow 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. The Board continues to set aside funds for land acquisition, park development and trails/pathways. Excess funds are carried over from the prior year and/or assigned to capital development in FYE2023 for the following projects:

- Greenbelt Bikeway Connection \$715,500
- Martens Center \$1,300,000
- Contingency Shop UST \$6,312
- Outdoor basketball courts \$50,000
- Pickleball Courts at Seaman Field \$81,270
- Risk management \$15,948

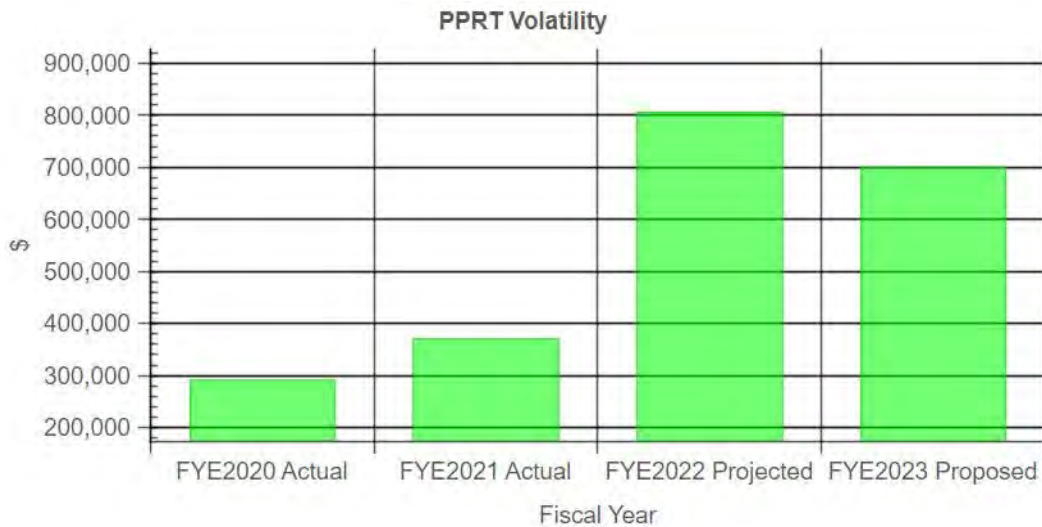
**Revenues:**

**REAL ESTATE TAXES**

Historically, real estate taxes average 70% of the Park District's total revenues excluding transfers. The current year portion is 73.2%, which is higher than past years due to receipt of less contributions for Martens Center. Tax revenues are budgeted at \$14,506,800, which is 4.00% more than the prior year actual receipts. In calendar year 2021, also referred to as revenue year (RY), the assessed valuation of the Park District increased 3.4% from the previous year as a result of new construction being added to the tax roll and annexation of new properties into the City boundaries. It is anticipated that the property taxes will increase approximately 5.0% in calendar year 2022 which is the maximum amount allowed under PTELL, compared to the consumer price index of 7.0% as of December 2021.

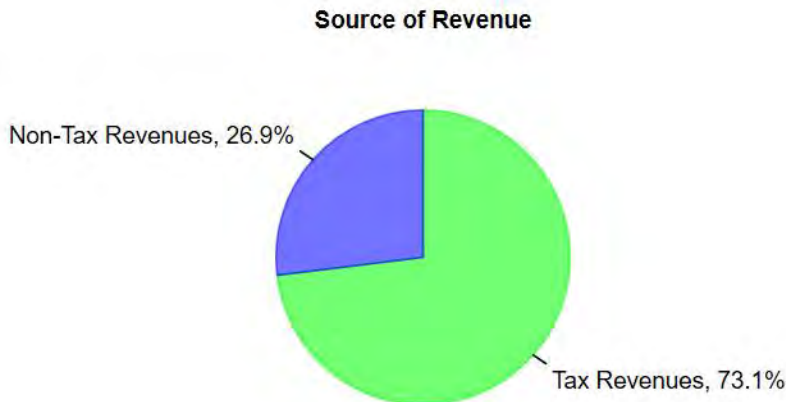
**REPLACEMENT TAXES (PPRT)**

Due to the volatility of this revenue source in the last few years, combined with the pandemic, unemployment rates, and no current projections for FYE2023 revenue by the Illinois Department of Revenue; funding levels were reduced from current year projections for budget purposes. All receipts for this line item are credited to the Capital Improvements Fund.



**NON-TAX REVENUE SOURCES**

Non-tax revenues 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. Actual non-tax revenues for the prior fiscal year ended at 28.77% given the increase in grant funding for capital projects. These non-tax revenues include interest income, program income (charges for services), sponsorships, concessions, special receipts, grants and others with further detailed information below. Current year figures are inflated due to the inclusion of new grant funding sources awarded for the FYE2022 budget year.



**INTEREST INCOME**

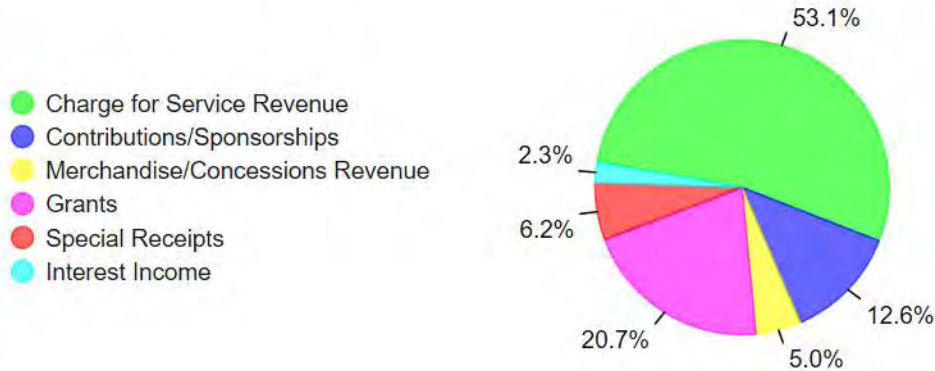
The Federal Reserve has started to increase interest rates, with a 0.75% increase planned in the second quarter 2022. The slight increase in rates from the near 0% rates in FYE2022 will have a positive impact on the revenue in the upcoming budget year. The Park District has a few long-term CD's invested at interest rates up to 2.2% that will be maturing within the next year. Reinvestments of those funds will be 1.15% or more, based on recent purchases and market fluctuations.

**CHARGES FOR SERVICES**

Program income generally is derived from a variety of sources – summer youth and sport 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 recreation programs and activities, pool passes and memberships. Program income is projected to increase by 39.3% for FYE2023. This increase is due to the the rebound of programs opening back up without restrictions that existed in the prior years. The Virginia Theatre revenues in FYE2023 are planned

with a full season back in swing after reopening in June 2021.

**Source of Non-Tax Revenues**



### **CONTRIBUTIONS/SPONSORSHIPS**

This line item typically includes sponsorship money for various special events and programming. 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 decrease 81.2% from FYE2022. Contributions expected from the Champaign Parks Foundation to offset capital expenditures for Martens Center will be minimal in FYE2023 as the project wraps up and the final pledge payments are received.

### **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 150.4% as concessions are fully reopened in FYE2023. The concessions for the Dodds Soccer continue to be vending machine only.

### **GRANTS**

Capital grant revenues increased \$687,399 as grant projects were completed in FYE2022 and will be submitted for reimbursement in FYE2023 to the Illinois Department of Natural Resources (IDNR) public museum grant program for Virginia Theatre HVAC \$750,000; IDNR OSLAD grant for Spalding Park improvements \$173,500; balance of Human Kinetics Park OSLAD \$200,000 and IDNR Illinois Bicycle Path grant to improve the Greenbelt bikeway extension for \$200,000. The revenue on those projects is not reflected in the fund revenues unless the reimbursement is received within sixty-days of the fiscal year end. As such, expect to see all of the previous payments in FYE2023 with the exception of the Greenbelt bikeway grant.

The Park District was awarded a \$17,000 operating grant for September 2020 through August 31, 2021, plus applied for an Illinois Arts Council grant for Museum Fund programs for September to August 2022 which has not been determined by the State. These grants are recorded based on expenditures incurred and will not agree to the budgeted grant award for current fiscal year due to the overlap of the grant years and fiscal years.

### **SPECIAL RECEIPTS AND OTHER REIMBURSEMENTS**

Special receipts include money received from the City of Champaign in lieu of property taxes on the Kraft property, easement fees collected during the year, rental income and reimbursements. The Martens Center includes a rental component with the Don Moyer Boys and Girls Club that has been pro-rated for FYE2023. The increase for FYE2023 is projected at 31.9%.

**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	\$750,000	Non-Recurring	Capital
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
Recreation	Capital Improvements	590,000	Non-Recurring	Capital Debt Service Payment
Bond Amortization	Bond Proceeds	1,246,724	Recurring	2020 GO Bond
<b>Total Transfers</b>		<u>\$2,886,724</u>		

**Summary Schedule of Effect of Interfund Transfers Per Fund**

Fund	Amount Received	Amount Provided	Net Effect	Non-Recurring Amount
General	\$0	\$1,050,000	(\$1,050,000)	\$750,000
Recreation	0	590,000	(590,000)	590,000
Bond Amortization	1,246,724	0	1,246,724	0
Bond Proceeds	0	1,246,724	(1,246,724)	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
<b>Total Net Effect</b>			<u>-\$1,340,000</u>	<u>\$1,340,000</u>

## **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**

FYE2023 includes 84 full-time positions, with three new positions authorized for Martens Center. Typically in May, the Park District employs roughly 400 employees, including the full-time staff. This year, the Park District has 386 staff as of May 2022 with continued hiring for the summer months to continue. Overall salaries and wages are projected to increase 26.8% over the prior year actual. Typically, the Board approves a merit pool for eligible full-time staff in April. A merit increase of 3.5% was approved by the Board for the Directors and Assistant Directors in April 2022. The board updated the wage classification schedule to better align with the increase in minimum wage. Those classifications were approved at the December 2021 board meeting and are in effect from December 1, 2021 through April 30, 2023.

#### **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, and value of life insurance over \$50,000 as deemed by the IRS calculations. The number of employees enrolled in IMRF increased from 89 to 95 since April 2021 as employees continue to work within their scheduled hours and staff are monitoring other employees that may be nearing the 1,000 hour eligibility factor for enrollment. While the number of eligible IMRF participants decrease in Tier 1 it is projected there will be a reduction in employer expenditures as the overall employer contribution rate continues to decrease annually; however this is purely based on the actuarial valuation methods used by IMRF and the overall market earnings, which can unexpectedly change. The tentative rate for January 2023 will be 2.3%, down from the current 5.46% rate. The Park District budgets health insurance as though everyone eligible will elect coverage. Other benefits, such as IMRF and social security are calculated on wages as defined by the applicable legislative body, therefore as personnel numbers increase 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. These expenditures are 28.8% higher than the prior year. 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 and 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.) Professional fees include other capital projects for pickleball courts, Greenbelt Bikeway Trail, Spalding Park renovations, plus \$2,050 for actuarial services required under the accounting standard related to other post-employment benefits. The balance of \$6,350 for the shop under ground storage tank work is still pending but is included in FYE2023 expenditures. Printing of the program guide with limited copies resumed in FYE2023 adding approximately \$18,000 to the printing line. Personnel expenditures increase as more employees are added, resulting in additional background checks, drug tests, payroll fees, and any other training expenditures.

#### **COMMODITIES AND SUPPLIES**

A 27.5% increase is projected for FYE2023. 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. The increase is related to the reopening of programs and facilities that were either completely or partially closed in the prior year. Summer Youth Programming and preschool is planned to operate at full capacity



as are many other programs including the Virginia Theatre.

## **UTILITIES**

Utilities are projected to increase 33.5%. The Park District is part of an electric and gas cooperative which does help to reduce costs. The electric cooperative renewed in FYE2022 with a substantial rate increase. The opening of the CUSR Center, along with Martens Center has also added additional costs as planned.

## **INSURANCE**

Insurance expenditures increased 7.6% over the prior year. The Park District benefits from participating in the insurance risk 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. As payroll expenditures fluctuate, so does the amount of workers compensation premiums. There is a two year lag between the actual expenditures and when that impacts the future rates. Given the prior fiscal year was not a typical year, PDRMA refunded a portion of the premiums back to the agencies and allowed them to update the expenditures based on calendar year 2020 data. 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 is utilized to better track the annual and periodic expenditures to maintain or replace existing infrastructure or equipment under the capitalization thresholds. 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 volatility in the budgeted expenditures. The following is a listing of the items included in the FYE2023 budget for this category.

**Champaign Park District**  
**Year End: April 30, 2022**  
**Listing of Projects for Budget Year by Category**

<b>Project</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>Capital Projects</b>		
180001 Contingency Funds	<b>6,312</b>	C
180012 Martens Center Building	<b>1,355,643</b>	C
190006 Greenbelt Bikeway Connection Path	<b>767,928</b>	C
190012 Spalding Park Paths/Lighting Improvement	<b>138,000</b>	C
200007 Outdoor Basketball Courts Replacement Douglass	<b>110,000</b>	C
200008 Outdoor Tennis Courts Replacement Spalding	<b>350,000</b>	C
200018 OSLAD Grant-Martens CTR Outdoor Imprv	<b>8,036</b>	C
210010 LRC Utility Access Drive Off Kenwood RD	<b>44,000</b>	C
210012 Parkland Way Replacement Section	<b>155,700</b>	C
210014 Sholem Mechanical Replacements	<b>8,350</b>	C
210017 Tennis Center Court Fans	<b>14,000</b>	C
220001 Contingency Funds Fiscal Year 2022	<b>8,892</b>	C
220002 ADA Gen'L-Transition Plan Items Ops/Blg	<b>21,928</b>	C
220004 Dodds 4 Plex Fencing Overhangs	<b>53,625</b>	C
220006 Vehicle Replacement	<b>111,531</b>	C
220007 Playground Replacement	<b>76,800</b>	C
220008 Shade Structures at Pool	<b>43,161</b>	C
220009 Risk Management Improvements/Update 2022	<b>18,804</b>	C
220010 Shop Condensors / HVAC	<b>33,420</b>	C
220012 Pickleball Courts at Seaman Field	<b>831,250</b>	
UPDADA Urbana Park District's ADA Funds	<b>203,262</b>	
230001 Contingency Funds FYE2023	<b>70,000</b>	
230002 ADA Gen'L-Transition Plan Items Ops/Blg	<b>325,875</b>	

**Champaign Park District**  
**Year End: April 30, 2022**  
**Listing of Projects for Budget Year by Category**

<b>Project</b>	<b>Proposed 04/23</b>	<b>Comment</b>
230003 Flooring Replacement	25,000	
230004 Facilities - HVAC Replacement Hays	25,000	
230005 Roof Replacement Dodds TC	450,000	
230006 Network Upgrades Douglass CC & Annex	95,000	
230007 Playground Replacement Zahnd (Davidson)	75,000	
230008 Mower Replacement	30,000	
230009 Risk Management Security Equip Upgrades	55,000	
230010 Vehicle Replacements	95,000	
230011 West Side Park Bandshell Renovation	26,000	
230012 Electric Power into Porter Park	33,000	
230013 Scoreboard Replacements DCC Gym	11,000	
230014 Carle @ the Fields Trail Nodes	25,000	
230015 Outdoor Sports Goal Replacements	15,000	
230016 Dog Park Agility Stations	12,000	
<b>Capital Projects</b>	<b>5,728,517</b>	
<b>Routine &amp; Periodic Maintenance</b>		
000ADA ADA Operating	25,000	
22TECH Technology Fiscal Year 2022	8,799	C
22RM05 Park Amenities	30,000	C
23RM01 General Painting	40,000	
23RM02 General Concrete	40,000	
23RM03 Replacement Fencing	25,000	
23RM04 General Roadway Patch	6,000	
23RM05 Park Amenities	40,000	
23RM07 Playground Surfacing (Fibar)	37,000	

**Champaign Park District**  
**Year End: April 30, 2022**  
**Listing of Projects for Budget Year by Category**

<b>Project</b>	<b>Proposed 04/23</b>	<b>Comment</b>
23RM08 Sports Field Mix	15,000	
23RM09 Sealcoating And Line Striping	40,000	
23TECH Technology	70,000	
<b>Routine Maintenance</b>	<b>376,799</b>	
20PM03 Wraps For Showmobile & Box Truck	10,000	C
20PM05 VT Wayfinding Signage Study/Design	18,778	C
21PM02 General Flooring	14,000	C
22PM01 Springer Cultural Center Drainage Study And Plan	6,000	C
22PM02 Office Renovations Ops & Bresnan Server	4,706	C
22PM04 Dog Park Shade Structures	22,500	C
23PM01 LRC Fitness & Weight Equip Replacement	14,000	
23PM02 LRC FFE Replacements	7,000	
23PM03 West Side Park Stormwater Drain Break	10,000	
23PM04 Gutters Back West Shop	18,000	
23PM05 Lindsay Garden Renovation	10,000	
<b>Periodic Maintenance</b>	<b>134,984</b>	
<b>Total Routine &amp; Periodic Maintenance</b>	<b>511,783</b>	

C C/O Carried Over from Prior Year(s)

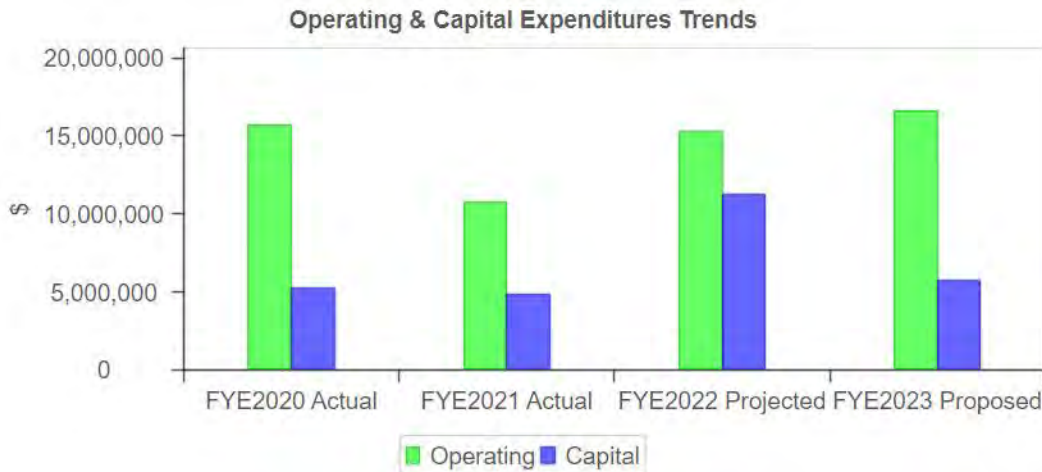
## CAPITAL EXPENDITURES

The Park District has \$5,728,517 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 \$529,137. Of the remaining funds, \$1,084,000 is specifically set aside for the Martens Center project which broke ground in March 2021. Funds were also set aside to pay for the Greenbelt Bikeway Connection, completion of the Virginia Theatre HVAC system, Spalding Park improvements, playground replacements, other deferred maintenance and construction for pickleball courts.

## DEBT SERVICE

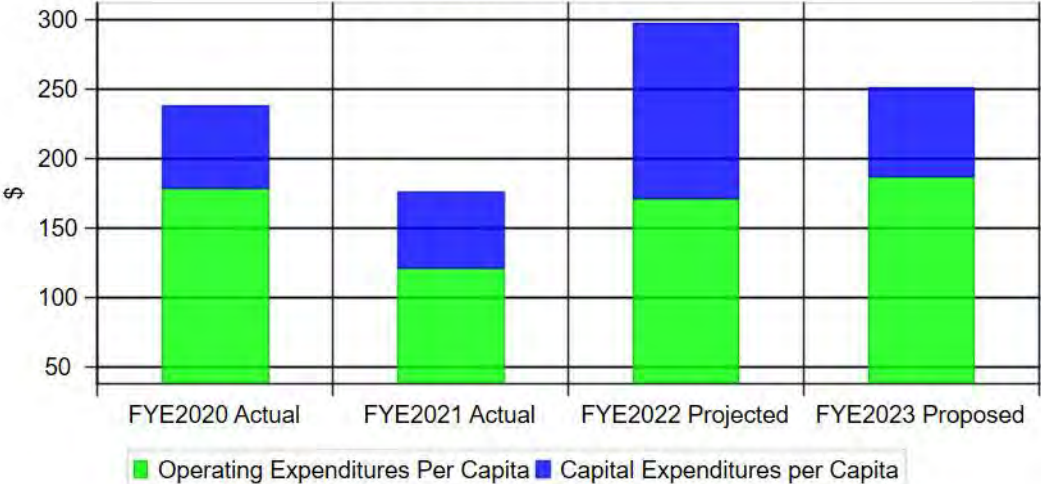
Total debt service for principal and interest in FYE2023 is 0.3% more than the prior year. As the principal payment increases annually, the interest expenditure is reduced, however not at a proportionate level. The amount paid is set by the bond amortization schedule in the loan documents, and further outlined in the “Capital and Debt” section for the bond amortization fund. The debt service interest expenditure includes the annual interest due on the limited general obligation bonds.

Overall, the financial condition of the Park District is excellent. Targeted operating reserve balances have not only been reached, but maintained for over twelve years and budgeted to be maintained in the future. Operating budgets are balanced. Overall fund balances are projected to end FYE2023 at \$31,669,492 on a modified accrual basis of accounting, which far exceeds the 120-day reserve requirement for the three main operating funds by \$3,707,441.



The data expressed in the “Expenditures per Capita” subsequent chart represents how the Park District is utilizing its resources based on the total estimated population within the Park District. The census estimate used for FYE2020 through FYE2021 calculation is 88,029. The census estimate from 2019 of 89,114 was utilized for FYE2022 and FYE2023. Based on this formula, the annual cost to each resident within the Park District’s taxing boundaries for FYE2023 is \$250.98 which breaks down to 74.4% operating and 25.6% capital. Operating cost per capita increased as a new facility was added with additional programming space to be maintained. 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 capita, what is not reflected here, is that excess funds are being utilized in FYE2023 to pay for various expenditures, mainly capital projects in the current year.

EXPENDITURES PER CAPITA



## BUDGET SUMMARY ALL FUNDS COMBINED

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Proposed	% Change from PY
<b>Estimated Revenues</b>					
Property Tax Revenue	\$13,044,401	\$13,385,617	\$13,955,388	\$14,506,800	4.0 %
Personal Property Replacement Taxes	291,721	370,019	806,545	700,000	(13.2)%
Charge for Service Revenue	2,538,600	595,335	2,125,054	2,961,113	39.3 %
Contributions/Sponsorships	1,439,864	2,507,829	3,739,856	701,610	(81.2)%
Merchandise/Concessions Revenue	187,192	4,974	110,840	277,500	150.4 %
Grants	204,239	697,348	468,594	1,155,993	146.7 %
Special Receipts	497,283	357,203	263,759	348,021	31.9 %
Interest Income	508,193	106,895	49,246	127,885	159.7 %
Transfers from Other Funds	<u>4,572,623</u>	<u>2,184,272</u>	<u>4,346,748</u>	<u>2,886,724</u>	<u>(33.6)%</u>
Total Estimated Revenues	23,284,116	20,209,492	25,866,030	23,665,646	(8.5)%
<b>Appropriations</b>					
<b>Salaries and Wages</b>					
Full-Time Salaries & Wages	3,768,772	3,636,714	3,977,315	4,424,237	11.2 %
Part-Time and Seasonal Wages	<u>1,870,957</u>	<u>570,047</u>	<u>1,550,349</u>	<u>2,586,645</u>	<u>66.8 %</u>
Subtotal: Salaries and Wages	5,639,729	4,206,761	5,527,664	7,010,882	26.8 %
Fringe Benefits	1,337,719	1,229,561	1,373,053	1,486,118	8.2 %
Contractual	1,827,316	1,170,111	1,667,489	2,146,977	28.8 %
Commodities/Supplies	769,126	435,411	781,340	996,058	27.5 %
Utilities	559,907	465,920	605,187	808,159	33.5 %
Insurance	242,442	239,631	226,904	244,205	7.6 %
Routine/Periodic Maintenance	205,693	215,511	178,116	511,783	187.3 %
Capital Outlay	5,233,546	4,861,588	11,246,097	5,728,517	(49.1)%
Debt Service - Principal	445,000	460,000	480,000	495,000	3.1 %
Debt Service - Interest/Fees	109,783	84,998	65,000	51,500	(20.8)%
Transfers to Other Funds	<u>4,572,623</u>	<u>2,239,379</u>	<u>4,346,748</u>	<u>2,886,724</u>	<u>(33.6)%</u>
Total Appropriations	<u>20,942,884</u>	<u>15,608,871</u>	<u>26,497,598</u>	<u>22,365,923</u>	<u>(15.9)%</u>
Net Revenues Over (Under) Appropriations	2,341,232	4,600,621	(631,568)	1,299,723	(305.8)%
<b>Beginning Fund Balance-All Funds</b>					
Unassigned Fund Balance	6,752,256	6,603,163	8,933,087	10,326,790	15.6 %
Assigned Fund Balance	16,097,675	18,563,151	21,321,175	19,106,336	(10.4)
Restricted Fund Balance - CPD ADA	1,130,897	1,178,341	609,974	836,632	37.2 %
Restricted Fund Balance - UPD ADA	<u>78,656</u>	<u>56,061</u>	<u>137,101</u>	<u>100,011</u>	<u>(27.1)%</u>
Subtotal: Beginning Fund Balance-All Funds	<u>24,059,484</u>	<u>26,400,716</u>	<u>31,001,337</u>	<u>30,369,769</u>	<u>(2.0)%</u>
Ending Fund Balance-All Funds	<u><u>\$26,400,716</u></u>	<u><u>\$31,001,337</u></u>	<u><u>\$30,369,769</u></u>	<u><u>\$31,669,492</u></u>	<u>4.3 %</u>

## Fund Balance Summary

	Projected Balance 5/1	Budgeted Revenues / Transfers	Budgeted Expd / Transfers	Net Revenues Over (Under) Expd	Projected Balance 4/30	120-Day Reserve	Excess Funds over 120-Day Reserve
General	\$10,326,786	\$ 7,108,476	\$ (5,949,201)	\$ 1,159,275	\$11,486,061	\$1,610,696	\$ 9,875,365
Recreation	4,418,712	4,566,367	(4,618,268)	(51,901)	4,366,811	1,324,362	3,042,449
Museum	5,093,083	3,247,237	(2,349,332)	897,905	5,990,988	772,383	5,218,605
Special Recreation	<u>2,179,353</u>	<u>1,168,289</u>	<u>(1,279,354)</u>	<u>(111,065)</u>	<u>2,068,288</u>	<u>-</u>	<u>-</u>
Total Operating Funds	<u>\$22,017,934</u>	<u>\$16,090,369</u>	<u>\$14,196,155</u>	<u>\$ 1,894,214</u>	<u>\$23,912,148</u>	<u>\$3,707,441</u>	<u>\$18,136,419</u>
Liability Insurance	541,040	367,500	(361,403)	6,097	547,137	-	-
IMRF	521,749	201,000	(201,000)	-	521,749	-	-
Social Security	199,672	416,300	(480,000)	(63,700)	135,972	-	-
Audit	10,403	28,110	(30,000)	(1,890)	8,513	-	-
Police	<u>54,570</u>	<u>38,140</u>	<u>(35,000)</u>	<u>3,140</u>	<u>57,710</u>	<u>-</u>	<u>-</u>
Total Other Special Revenue Funds	<u>\$ 1,327,434</u>	<u>\$ 1,051,050</u>	<u>\$ (1,107,403)</u>	<u>\$ (56,353)</u>	<u>\$ 1,271,081</u>	<u>\$ -</u>	<u>\$ -</u>
Bond Amortization	21,564	1,225,160	(1,246,724)	(21,564)	-	-	-
Bond Proceeds	561,077	1,251,724	(1,702,765)	(451,041)	110,036	-	-
Paving and Lighting	354,477	100,600	(186,000)	(85,400)	269,077	-	-
Capital Improvement	2,255,079	3,054,000	(2,349,132)	704,868	2,959,947	-	-
Land Acquisition	1,183,296	105,500	-	105,500	1,288,796	-	-
Park Development	873,983	103,500	(138,000)	(34,500)	839,483	-	-
Trails and Pathways	499,795	101,200	-	101,200	600,995	-	-
Martens Center	<u>838,767</u>	<u>529,943</u>	<u>(1,368,744)</u>	<u>(838,801)</u>	<u>(34)</u>	<u>-</u>	<u>-</u>
Total Capital Funds	<u>\$ 6,588,038</u>	<u>\$ 6,471,627</u>	<u>\$ (6,991,365)</u>	<u>\$ (519,738)</u>	<u>\$ 6,068,300</u>	<u>-</u>	<u>-</u>
Special Donations	186,364	52,600	(71,000)	(18,400)	167,964	-	-
Working Cash	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>
Total Other Funds	<u>\$ 436,364</u>	<u>\$ 52,600</u>	<u>\$ (71,000)</u>	<u>\$ (18,400)</u>	<u>\$ 417,964</u>	<u>-</u>	<u>-</u>
Total All Funds Combined	<u>\$30,369,770</u>	<u>\$23,665,646</u>	<u>\$22,365,923</u>	<u>\$ 1,299,723</u>	<u>\$31,669,493</u>	<u>\$3,707,441</u>	<u>\$18,136,419</u>



**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY**

Budget Group/Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23
<b>REVENUES</b>				
R01.41010 Property Taxes	(12,702,534)	(13,044,842)	(13,600,108)	(14,135,925)
R01.41011 Property Taxes - CPD-IMRF/FICA	(22,553)	(15,111)	(15,754)	(20,000)
R01.41015 Property Taxes - CPD ADA	(319,314)	(325,664)	(339,526)	(350,875)
<b>PROPERTY TAXES</b>	<u>(13,044,401)</u>	<u>(13,385,617)</u>	<u>(13,955,388)</u>	<u>(14,506,800)</u>
R100.41020 Replacement Taxes	(291,721)	(370,019)	(806,545)	(700,000)
<b>REPLACEMENT TAXES</b>	<u>(291,721)</u>	<u>(370,019)</u>	<u>(806,545)</u>	<u>(700,000)</u>
R02.42100 Season Ticket Sales	(107,204)	0	(91,310)	(110,443)
R02.42105 Daily Admission Sales	(220,704)	0	(243,654)	(278,302)
R02.48110 Ball Machine Usage	(1,452)	(1,142)	(2,212)	(1,895)
R02.48111 Random Court Time	(84,466)	(49,434)	(106,000)	(88,410)
R02.48112 Private Lessons	(26,580)	(53,958)	(48,660)	(37,325)
R02.48115 Racquet Stringing	(924)	(1,826)	(2,721)	(1,795)
R02.48120 Vending Machine Sales	(239)	0	0	0
R02.49115 Program Fees	(2,618,015)	(440,795)	(2,093,251)	(2,855,441)
R02.49116 Vendor Portion Of Income	665,199	7,520	548,177	568,908
R02.49175 Special Events	(1,974)	(50)	(595)	(350)
R02.49260 Membership Fees	(142,192)	(55,468)	(85,124)	(156,060)
R02.47111 Restoration Fee	(49)	(182)	296	0
<b>CHARGES FOR SERVICES</b>	<u>(2,538,600)</u>	<u>(595,335)</u>	<u>(2,125,054)</u>	<u>(2,961,113)</u>
R03.47100 Sponsorships	(61,123)	(1,815)	(25,946)	(63,300)
R03.47105 Donations	(1,077,297)	(2,222,384)	(3,430,678)	(346,000)

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY-1**

<b>Budget Group/Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>
R03.47106 Contributions-UPD CUSR Operating	(106,724)	(118,827)	(112,652)	(117,000)
R03.47107 Contributions_UPD CUSR Op IMRF/FICA	(21,496)	(15,175)	(22,728)	(20,000)
R03.47108 Contributions-UPD CUSR ADA Portion	(99,733)	(104,228)	(105,300)	(105,560)
R03.47115 Scholarship Donations	(68,167)	(44,105)	(37,595)	(40,000)
R03.47116 CUSR Scholarship Donations	(2,038)	(328)	(1,237)	(6,500)
R03.47258 Donations	(3,286)	(967)	(3,720)	(3,250)
<b>CONTRIBUTIONS/SPONSORSHIPS</b>	<b>(1,439,864)</b>	<b>(2,507,829)</b>	<b>(3,739,856)</b>	<b>(701,610)</b>
R04.48100 Concession Revenue	(176,419)	(3,125)	(101,706)	(264,425)
R04.48105 Merchandise For Resale	(5,002)	(1,849)	(5,387)	(6,000)
R04.48239 Merchandise For Resale	(5,771)	0	(3,747)	(7,000)
R04.48257 Merchandise For Resale	0	0	0	(75)
<b>MERCHANDISE/CONCESSION REVENUE</b>	<b>(187,192)</b>	<b>(4,974)</b>	<b>(110,840)</b>	<b>(277,500)</b>
R06.47201 Grant Proceeds - Federal Capital	(122,500)	2,500	0	0
R06.47200 Grant Proceeds - Operating Local	(11,450)	(34,825)	(5,500)	(6,250)
R06.47203 Grant Proceeds - Operatng State	(12,540)	(11,700)	(2,850)	(5,850)
R06.47205 Grant Proceeds - Local	0	(5,197)	0	(8,950)
R06.47202 Grant Proceeds - State Capital	(57,749)	(648,126)	(460,244)	(1,134,943)
<b>GRANTS</b>	<b>(204,239)</b>	<b>(697,348)</b>	<b>(468,594)</b>	<b>(1,155,993)</b>
R08.43030 Interest Income	(508,193)	(106,895)	(49,246)	(127,885)
<b>INTEREST INCOME</b>	<b>(508,193)</b>	<b>(106,895)</b>	<b>(49,246)</b>	<b>(127,885)</b>
R09.44100 Facility Rental	(199,378)	(42,871)	(139,470)	(210,221)
R09.46150 Special Receipts	(292,055)	(224,997)	(116,012)	(125,510)
R09.46160 Other Reimbursements	(5,850)	(89,335)	(8,277)	(12,290)

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY-2**

Budget Group/Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23
<b>SPECIAL RECEIPTS</b>	<u>(497,283)</u>	<u>(357,203)</u>	<u>(263,759)</u>	<u>(348,021)</u>
RT1.46500 Transfer In from Other Funds	(4,572,623)	(2,184,272)	(4,346,748)	(2,886,724)
<b>TRANSFERS FROM OTHER FUNDS</b>	<u>(4,572,623)</u>	<u>(2,184,272)</u>	<u>(4,346,748)</u>	<u>(2,886,724)</u>
<b>TOTAL REVENUES</b>	<u>(23,284,116)</u>	<u>(20,209,492)</u>	<u>(25,866,030)</u>	<u>(23,665,646)</u>
<b>APPROPRIATIONS</b>				
<b>SALARIES AND WAGES</b>				
S11.70201 Full-Time Salaries and Wages	3,768,772	3,636,714	3,977,315	4,424,237
<b>FULL-TIME SALARIES AND WAGES</b>	<u>3,768,772</u>	<u>3,636,714</u>	<u>3,977,315</u>	<u>4,424,237</u>
S12.70202 Part-Time Seasonal Wages	1,870,957	570,047	1,550,349	2,586,645
<b>PART-TIME SEASONAL WAGES</b>	<u>1,870,957</u>	<u>570,047</u>	<u>1,550,349</u>	<u>2,586,645</u>
<b>TOTAL SALARIES AND WAGES</b>	<u>5,639,729</u>	<u>4,206,761</u>	<u>5,527,664</u>	<u>7,010,882</u>
S02.53132 Dental Insurance	20,670	19,477	20,810	22,775
S02.53133 Medical Health Insurance	590,727	593,243	603,072	654,848
S02.53134 Life Insurance	8,101	6,679	9,695	9,990
S02.53135 IMRF Expenditures	221,695	218,166	254,753	210,100
S02.53136 Fica Payments	428,511	316,978	418,063	514,000
S02.53137 Employee Assistance Program	2,592	2,496	2,594	2,735
S02.83003 Allowances/Reimbursements	65,423	72,522	64,066	71,670
<b>FRINGE BENEFITS</b>	<u>1,337,719</u>	<u>1,229,561</u>	<u>1,373,053</u>	<u>1,486,118</u>
S03.54201 Postage And Mailing Expense	35,516	3,649	8,381	13,280
S03.54202 Printing And Duplication	81,234	8,001	17,057	36,356
S03.54204 Staff Meetings	182	63	714	1,140

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY-3**

<b>Budget Group/Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>
S03.54205 Legal Publications/Notices	4,981	4,288	1,904	5,264
S03.54206 Advertising/Publicity	66,632	18,795	70,754	91,442
S03.54207 Staff Training	26,125	8,325	25,188	37,429
S03.54208 Memberships, Dues And Fees	28,702	27,758	35,098	36,983
S03.54209 Conference And Travel	19,908	4,388	16,916	34,900
S03.54210 Board Expense	4,485	518	2,000	4,000
S03.54212 Attorney Fees	115,630	148,809	134,263	125,100
S03.54214 Architect And Engineering Fees	152,901	74,938	34,252	10,000
S03.54215 Professional Services	104,084	264,231	241,532	93,358
S03.54217 Audit Expenditures	22,300	23,780	30,000	30,000
S03.54220 Insurance Expense	967	0	0	0
S03.54234 Landfill Fees	37,026	32,871	33,508	37,338
S03.54236 Auto Allowance	382	415	281	750
S03.54241 Vehicle Repair	9,158	9,014	15,950	18,400
S03.54242 Equipment Repair	24,045	10,762	27,621	29,600
S03.54245 Building Repair	31,914	13,069	39,207	50,086
S03.54250 Rental Equipment	77,535	15,802	41,064	83,104
S03.54251 Rental Facilities	57,680	18,714	24,013	46,460
S03.54253 Pest Control	5,429	5,255	6,376	7,635
S03.54254 Service Contracts	59,533	60,424	60,950	69,698
S03.54255 License And Fees	32,324	43,807	38,692	60,641
S03.54260 Service Contracts-Facilities	90,319	71,455	88,374	128,484
S03.54261 Service Contracts-Grounds	32,347	28,764	31,267	72,000

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY-4**

<b>Budget Group/Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>
S03.54263 Contractual Mowing	162,301	153,308	166,834	180,000
S03.54264 Cell Phone Expense	8,080	8,911	9,624	12,036
S03.54265 Subscriptions	2,374	1,161	887	1,946
S03.54270 Personnel Costs	21,429	17,269	87,840	113,794
S03.54271 Petty Cash	0	100	50	0
S03.54275 Health And Wellness	2,509	1,410	4,300	4,500
S03.54280 Other Contractual Services	50,798	8,360	41,683	70,732
S03.54281 Contractual Personnel	90,458	27,711	74,964	92,095
S03.54282 Intern Stipends	0	1,200	200	5,400
S03.54285 Contractual Entertainment	167,088	7,100	113,206	287,630
S03.54291 Park And Recreation Excellence	980	3,239	1,437	3,000
S03.54292 Scholarships	50,901	8,284	50,000	65,000
S03.54299 Field/Special Trips	60,595	(50)	6,903	61,788
S03.59412 Property/Sales Tax	21,467	6,346	11,029	28,858
S03.59414 Credit Card Fees	77,818	21,706	72,522	88,250
S03.59415 Transfer To Parks Foundation-Restricted	5,361	5,196	6,114	6,000
S03.90000 Extraordinary Loss-Investment	(16,182)	0	(7,677)	0
<b>CONTRACTUAL</b>	<b>1,827,316</b>	<b>1,169,146</b>	<b>1,665,278</b>	<b>2,144,477</b>
S04.55301 Office Supplies	14,920	10,402	18,309	18,450
S04.55302 Envelopes And Stationary	750	771	1,056	1,680
S04.55303 Duplicating Supplies	3,552	1,043	3,356	5,325
S04.55304 Checks And Bank Supplies	1,494	1,425	951	1,400

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY-5**

<b>Budget Group/Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>
S04.55305 Photographic Supplies	113	0	61	820
S04.55306 CPR Books And Supplies (Tort Fund)	2,822	4,596	2,498	4,600
S04.55307 Books And Manuscripts	1,753	780	1,195	1,228
S04.55308 First Aid/Medical Supplies-Pool Specific	9,577	433	10,293	8,000
S04.55309 Safety Supplies	3,986	10,176	6,732	8,000
S04.55315 Staff Uniforms	25,100	11,592	24,595	35,094
S04.55316 Participant Uniforms	15,407	3,421	14,167	19,426
S04.55320 Building Maintenance Supplies	54,117	49,795	76,952	74,375
S04.55321 Landscape Supplies	25,649	23,870	37,293	48,500
S04.55322 Janitorial Supplies	23,905	14,821	29,714	37,164
S04.55323 Playground Maintenance Supplies	1,039	5,262	5,297	6,000
S04.55324 Prescribed Burn Supplies	891	0	643	650
S04.55325 Equipment And Tools	18,884	8,530	18,394	18,400
S04.55326 Shop Equipment And Supplies	6,127	5,882	5,440	7,000
S04.55327 Vehicle/Equipment Repair Parts	25,409	38,495	31,375	31,000
S04.55328 Amenity Maintenance Supplies	6,225	8,356	12,218	10,000
S04.55329 Office/ Equipment Value <\$10000	36,651	6,643	2,138	16,540
S04.55330 Gas,Fuel,Grease And Oil	59,783	42,039	75,635	86,350
S04.55331 Chemicals	51,409	20,726	73,322	81,150
S04.55332 Paints	10,396	2,456	10,880	11,250
S04.55333 Plant Materials	119,012	110,465	123,562	137,300
S04.55348 Flowers And Gifts	303	1,080	520	1,600
S04.55349 Plaques,Awards,Prizes	20,974	3,497	14,365	23,691

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY-6**

<b>Budget Group/Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>
S04.55350 Recreation/Program Supplies	84,434	43,946	100,041	135,797
S04.55351 Animal Supplies	1,392	0	797	1,250
S04.55352 Fish Restocking	2,000	1,528	0	5,000
S04.55354 Food Supplies	45,153	1,371	28,518	59,696
S04.55355 Animal Feed	5,766	121	1,626	2,500
S04.55360 Merchandise For Resale	90,133	2,854	51,608	99,322
<b>COMMODITIES/SUPPLIES</b>	<b>769,126</b>	<b>436,376</b>	<b>783,551</b>	<b>998,558</b>
S05.56230 Sanitary Fees And Charges	11,163	15,127	12,723	22,181
S05.56231 Gas And Electricity	328,781	243,189	351,082	515,031
S05.56232 Water	158,354	141,387	172,515	193,298
S05.56233 Telecomm Expenditures	61,609	66,217	68,867	77,649
<b>UTILITIES</b>	<b>559,907</b>	<b>465,920</b>	<b>605,187</b>	<b>808,159</b>
S06.57131 Workers Compensation	95,251	89,982	77,374	82,586
S06.57137 Unemployment Premium	6,005	10,558	10,800	10,000
S06.57220 Liability Insurance	42,015	41,614	42,805	47,336
S06.57222 Employment Practices	18,251	17,972	16,483	14,586
S06.57224 Property Insurance	80,920	79,505	79,442	89,697
<b>INSURANCE</b>	<b>242,442</b>	<b>239,631</b>	<b>226,904</b>	<b>244,205</b>
S07.58001 Periodic Maintenance	44,357	36,317	3,587	144,984
S07.58002 Routine Maintenance	138,966	155,062	155,864	341,799
S07.58003 ADA Non-Capital Expenditures	22,370	24,132	18,665	25,000
<b>ROUTINE/PERIODIC MAINTENANCE</b>	<b>205,693</b>	<b>215,511</b>	<b>178,116</b>	<b>511,783</b>

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping with Account Totals - All Funds**

**SUMMARY-7**

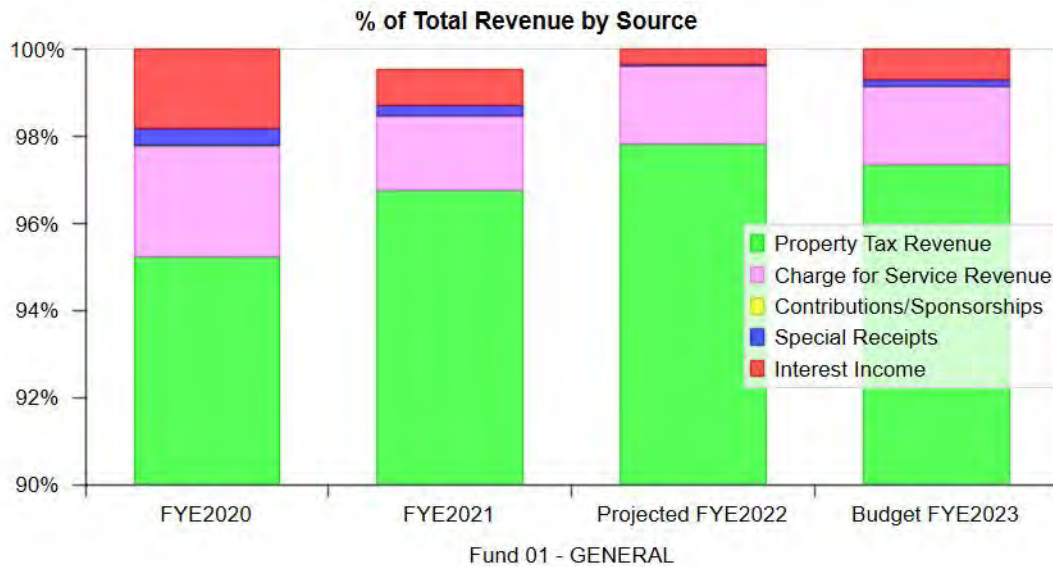
<b>Budget Group/Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>
S08.59405 Bond Redemption	445,000	460,000	480,000	495,000
<b>DEBT SERVICE PRINCIPAL</b>	<u>445,000</u>	<u>460,000</u>	<u>480,000</u>	<u>495,000</u>
S09.59407 Interest Expense	109,783	84,998	65,000	51,500
<b>DEBT SERVICE INTEREST/FEES</b>	<u>109,783</u>	<u>84,998</u>	<u>65,000</u>	<u>51,500</u>
S15.61504 Vehicles / Equipment	126,394	144,727	10,845	276,531
S15.61508 Park Construction/Improvements	4,484,709	4,629,245	11,060,719	5,174,920
S15.61509 UPD Capital ADA	122,328	23,188	142,390	203,262
S15.61515 Repair Projects And Equipment	105,100	64,428	32,143	73,804
S15.61520 Land Acquisition/Development	395,015	0	0	0
<b>CAPITAL OUTLAY</b>	<u>5,233,546</u>	<u>4,861,588</u>	<u>11,246,097</u>	<u>5,728,517</u>
S10.59409 Transfers To Other Funds	4,572,623	2,239,379	4,346,748	2,886,724
<b>TRANSFERS TO OTHER FUNDS</b>	<u>4,572,623</u>	<u>2,239,379</u>	<u>4,346,748</u>	<u>2,886,724</u>
<b>TOTAL APPROPRIATIONS</b>	<u>20,942,884</u>	<u>15,608,871</u>	<u>26,497,598</u>	<u>22,365,923</u>
<b>NET REVENUE (OVER) UNDER APPROPRIATIONS</b>	<u>(2,341,232)</u>	<u>(4,600,621)</u>	<u>631,568</u>	<u>(1,299,723)</u>



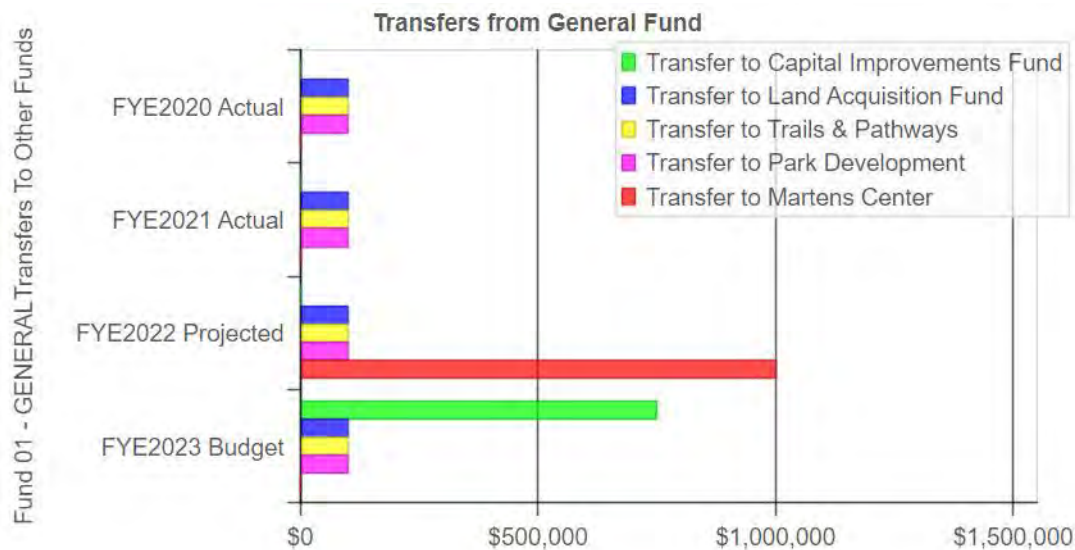
## General Fund

### Principal Responsibilities

The 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 the following divisions - Horticulture, Grounds, Maintenance and Special Projects.



Revenues are budgeted at \$7,108,476, an increase from prior year projected of \$286,011 or 4.19% from last year. Property tax revenues increased 3.68% with planned increase to cover minimum wage increases. Charges for services revenues remained unchanged from prior year. Expenditures, including transfers, are budgeted at \$5,949,201, which represents an increase of \$520,439 from prior year projected, or 9.59%. The only recurring transfer is \$100,000 for land acquisition as it has been and continues to be a Board priority. Additional transfers for FYE2023 include \$100,000 Transfer to Trails & Pathways, \$100,000 to the Park Development Fund, and \$750,000 to the Capital Improvements Fund.

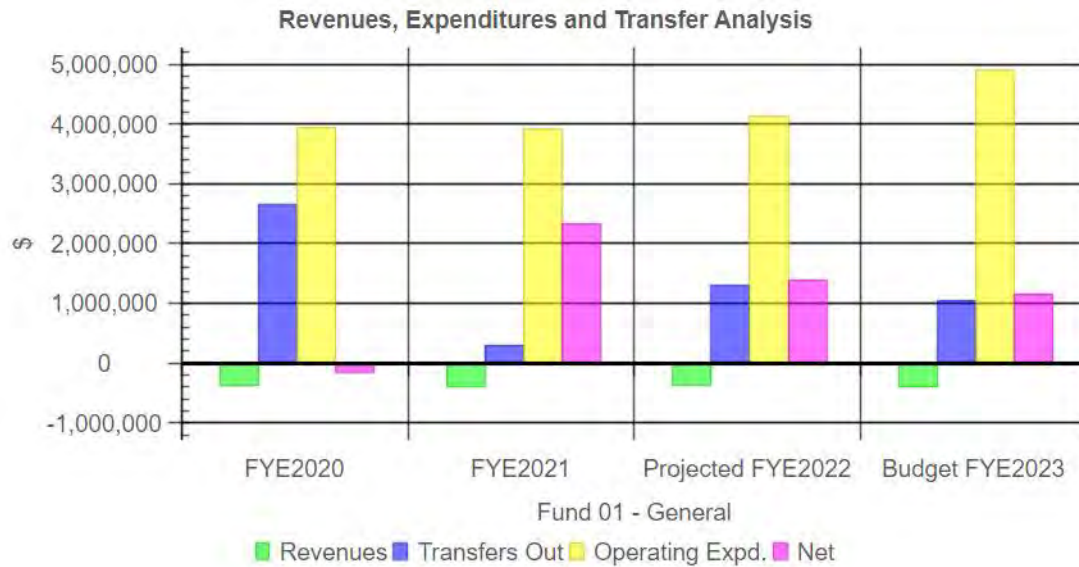


## General Fund

### Fund 01 - GENERAL

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 6,128,989	\$ 6,330,861	\$ 6,674,067	\$ 6,919,500
Charge for Service Revenue	161,370	113,173	122,382	128,626
Contributions/Sponsorships	1,750	-	-	-
Capital Grants	-	30,000	-	-
Special Receipts	26,053	15,273	2,474	10,350
Interest Income	117,048	54,238	23,542	50,000
Total Estimated Revenues	<u>\$ 6,435,210</u>	<u>\$ 6,543,545</u>	<u>\$ 6,822,465</u>	<u>\$ 7,108,476</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 2,400,517	\$ 2,315,013	\$ 2,449,045	\$ 2,786,910
Fringe Benefits	380,043	399,220	368,288	403,930
Contractual	592,153	607,494	684,756	811,723
Commodities/Supplies	312,336	296,304	366,016	418,755
Utilities	135,724	140,894	149,734	184,378
Routine/Periodic Maintenance	113,530	154,700	110,923	293,505
Transfers to Other Funds	2,650,000	300,000	1,300,000	1,050,000
Total Appropriations	<u>6,584,303</u>	<u>4,213,625</u>	<u>5,428,762</u>	<u>5,949,201</u>
Net of Revenues Over (Under) Appropriations	(149,093)	2,329,920	1,393,703	1,159,275
Beginning Fund Balance	<u>6,752,256</u>	<u>6,603,163</u>	<u>8,933,083</u>	<u>10,326,786</u>
Ending Fund Balance	<u>\$ 6,603,163</u>	<u>\$ 8,933,083</u>	<u>\$10,326,786</u>	<u>\$11,486,061</u>

## General Fund



Special receipts cover fees associated with easements, \$3,500 per the agreement with Carle at the Fields trail to cover the cost of maintenance.

Excluding transfers, total expenditures are planned to increase 18.66%.

Fringe benefits increased 9.68% partially due to the filling of vacant positions in operations from the prior year, plus there were benefit election changes between previous staff and the new employee such as single verses family coverage, plus an increase in health insurance premiums for the March 2022 renewal.

Contractual expenditures increased 18.54%. Due to the large number of capital projects that carried over into FYE2022, corresponding professional services for executed contracts plus amounts for greenbelt bikeway trail, Spalding park construction administration, and design work for LRC access drive. Also included is 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 renewed the current contract for an additional year to hire a consultant for 200 hours of service to capture video footage for promotional work surrounding programming. Included in contractual expenditures are personnel costs for onboarding employees, hiring, paycom payroll fees, and trainings. These expenditures increased as more employees are planned for FYE2023 as programs resume or exceed pre-covid levels.

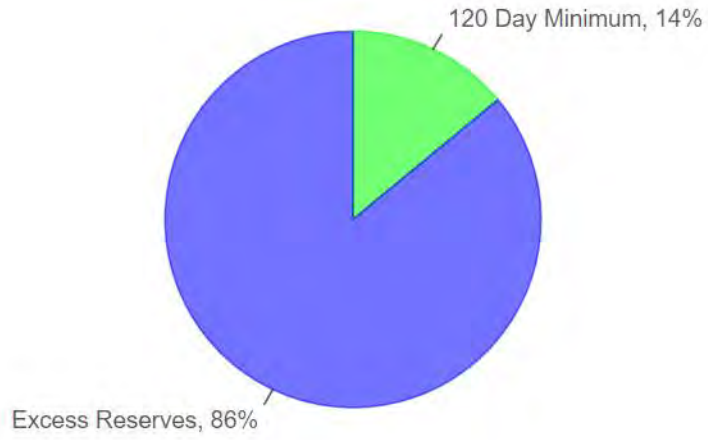
Utilities are projected to increase 23.14% in part due to the closures in the prior year, but also for the increase in as facilities were closed for May and June, and splashpads were not scheduled to be open or turned on for at least two months of the summer.

Routine and periodic maintenance are projected to increase 164.60%. Of the amount budgeted, \$43,505 carried over from FYE2022 for projects not completed by April 30. The FYE2022 budget for this line item was reduced to \$95,000 for standard maintenance general roof repairs at several facilities, and general flooring that did not meet the capitalization threshold. The decrease in FYE2022 was purposefully done to accommodate the completion of large capital projects that carried forward in other funds.

The General Fund has maintained \$1,610,696, the targeted 120 day reserve balance of operating expenditures, and is projected to have a reserve balance in excess of the target for the next fiscal year ending FYE2023 of \$9,875,365.

**General Fund**

FYE2023 Ending Fund Balance



## Recreation Fund

### Principal Responsibilities

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.

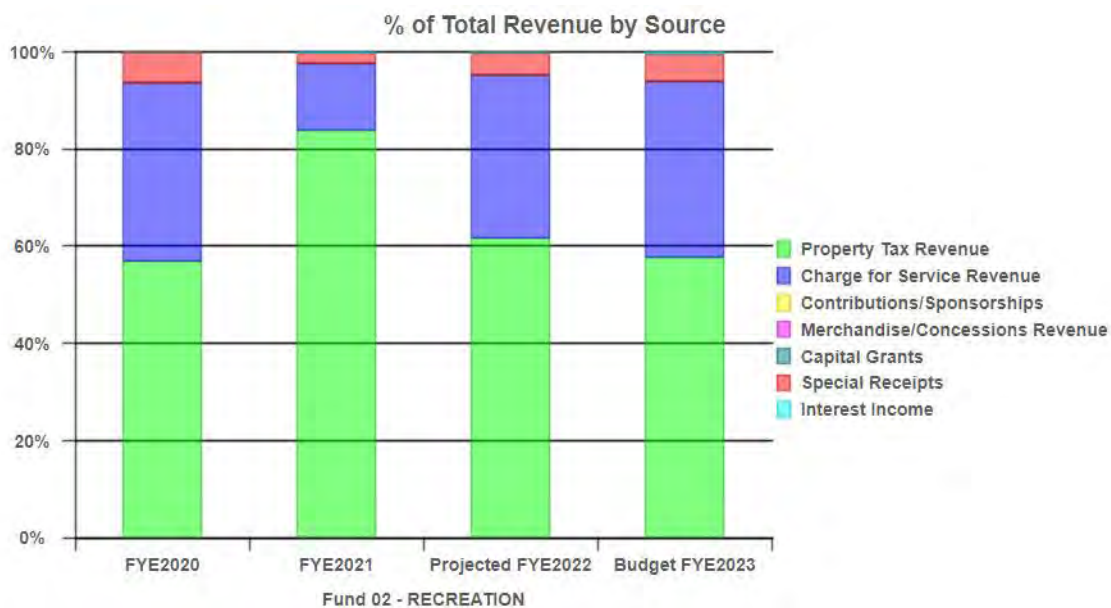
**FACILITIES/BALL FIELDS** – accounts for programs and activities at the Hays Recreation Center, Douglass Community Center, Douglass Annex, Douglass Library, Leonhard Recreation Center, Kaufmann Lake, Dodds Tennis Center and recreation activities at Springer Cultural Center; and accounts for expenditures to maintain Park District ball fields. The grand opening of the new Martens Center facility will open in FYE2023 and includes added programming in sports and other programs.

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

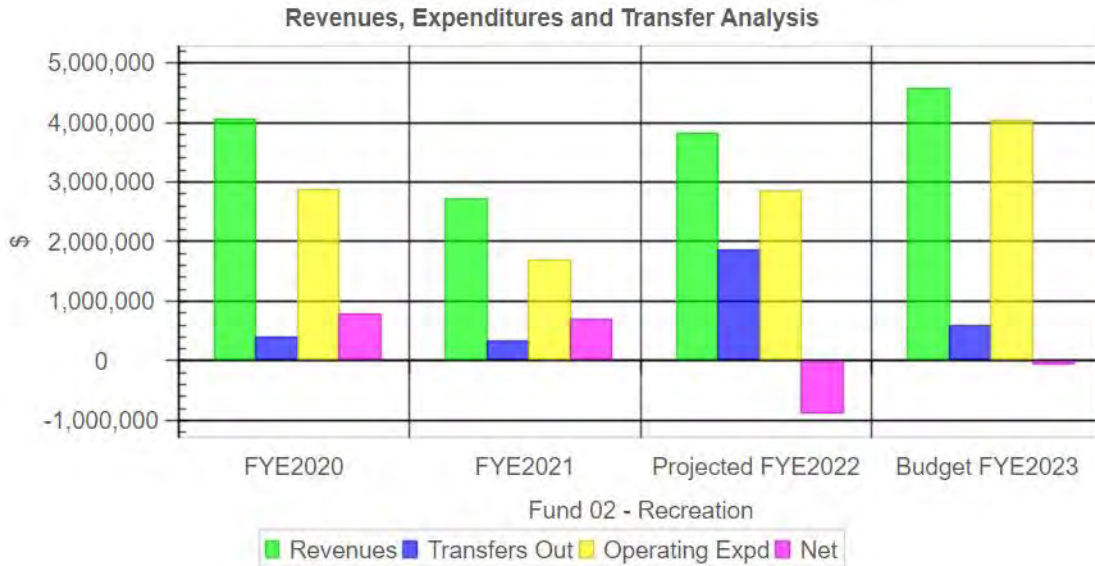
**YOUTH PROGRAMS** – accounts for summer youth, afterschool, school out days and the year-round preschool programs run by the Park District.

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

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



## Recreation Fund



### Fund 02 - RECREATION

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 2,200,525	\$ 2,266,600	\$ 2,310,705	\$ 2,546,500
Charge for Service Revenue	1,419,139	373,431	1,254,498	1,598,145
Contributions/Sponsorships	3,850	-	3,990	-
Merchandise/Concessions Revenue	104,001	2,719	82,118	150,300
Capital Grants	-	7,297	-	8,950
Special Receipts	246,886	51,568	171,804	242,472
Interest Income	86,728	9,703	5,022	20,000
<b>Total Estimated Revenues</b>	<b><u>\$ 4,061,129</u></b>	<b><u>\$ 2,711,318</u></b>	<b><u>\$ 3,828,137</u></b>	<b><u>\$ 4,566,367</u></b>
<b>Appropriations</b>				
Salaries and Wages	\$ 1,789,442	\$ 1,063,388	\$ 1,788,557	\$ 2,571,395
Fringe Benefits	150,205	161,791	163,090	188,428
Contractual	294,570	116,581	256,771	386,333
Commodities/Supplies	291,253	95,127	295,674	380,641
Utilities	307,203	225,029	325,431	442,971
Routine/Periodic Maintenance	39,753	25,547	20,392	58,500
Transfers to Other Funds	400,000	334,200	1,859,548	590,000
<b>Total Appropriations</b>	<b><u>3,272,426</u></b>	<b><u>2,021,663</u></b>	<b><u>4,709,463</u></b>	<b><u>4,618,268</u></b>

**Recreation Fund**

Fund 02 - RECREATION

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
Net of Revenues Over (Under) Appropriations	788,703	689,655	(881,326)	(51,901)
Beginning Fund Balance	3,821,680	4,610,383	5,300,038	4,418,712
Ending Fund Balance	<u>\$ 4,610,383</u>	<u>\$ 5,300,038</u>	<u>\$ 4,418,712</u>	<u>\$ 4,366,811</u>

Excluding transfers total expenditures for FYE2023 will increase 41.35% from prior year. These increases are mostly related to increased programming as pre-pandemic levels are planned with the pool being fully open for Summer 2022.

Salaries and wages increased 43.77%. The opening of the Martens Center added three full-time positions, and multiple part-time positions to operate the facility during working hours. The expenditures associated with Martens Center are pro-rated to 10.5 months with full year salary impact in FYE2024. There was also a restructuring in recreation under revenue facilities that resulted in additional pay increases for staff and responsibilities were added.

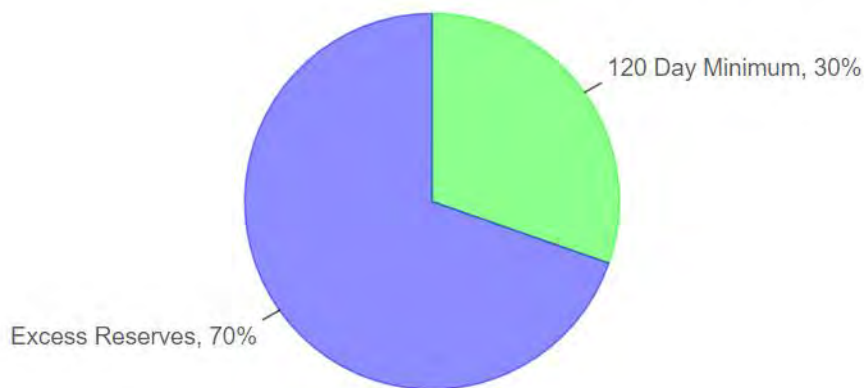
Fringe benefits increased 15.54% to account for three new full-time positions for the opening of Martens Center plus the increase to health insurance premiums effective March 1, 2022.

Routine and periodic maintenance are projected to increase 186.88%. Of the total, \$22,500 carried over from the prior year for the shade structure project at the Bark District. Current year expenditures include \$21,000 for the replacement of the furniture/fixtures and fitness/ weight equipment and \$12,000 for sports field mix.

Transfers to other funds decreased 68.27% as the only transfer scheduled in current year is \$590,000 to capital improvement fund for pickleball complex project. The prior year included the one-time transfer for investment into Martens Center.

The Recreation Fund has maintained \$1,324,362, the targeted 120 day reserve balance of operating expenditures, and is projected to have a reserve balance in excess of the target for the next fiscal year ending FYE2023 of \$3,042,449.

**FYE2023 Ending Fund Balance**



## Museum Fund

### Principal Responsibilities

The Museum Fund accounts for special events plus cultural arts programs and services the Park District provides in the community. Real estate taxes are levied to pay the administrative costs and to help offset 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 is divided into the following divisions – see “Departmental Information” section for further information.

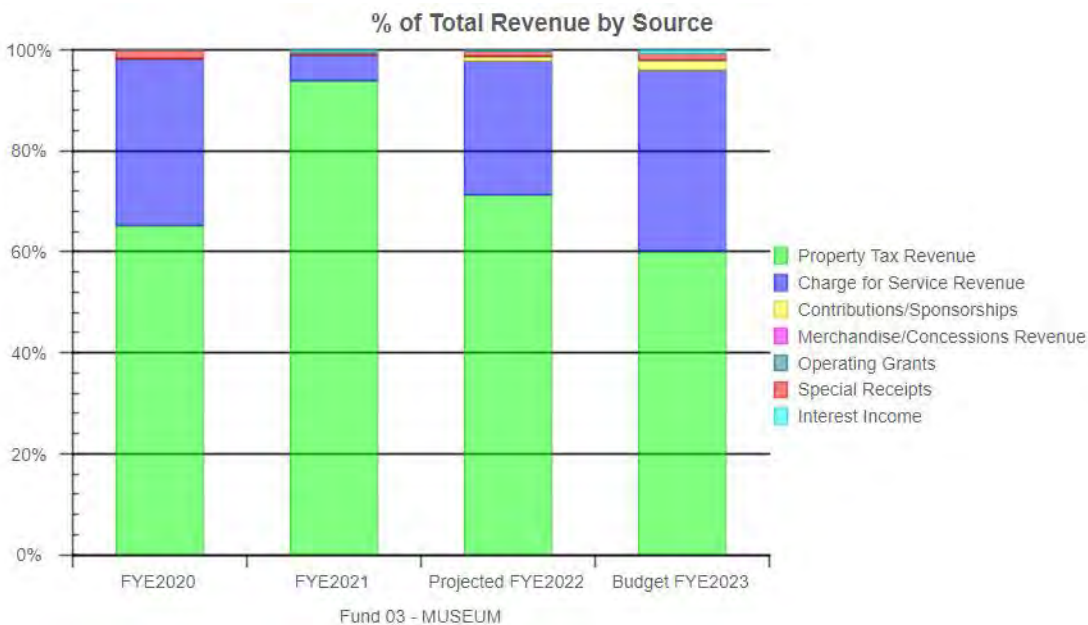
**ADMINISTRATION** – This was established to account for the administrative costs of the fund.

**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 Neighborhood block parties, summer concerts and artistic-themed summer day camps and preschool classes.

**VIRGINIA THEATRE** – covers all the activities at the historic Virginia Theatre. The facility was closed to the public from March 2020 through June 2021. A full year of events is planned in FYE2023.

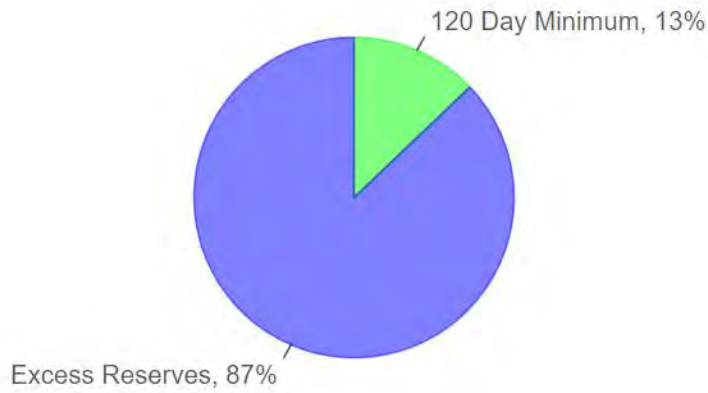


The Museum Fund has maintained \$772,383, the targeted 120 day reserve balance of operating expenditures, and is projected to have a reserve balance in excess of the target for the next fiscal year ending FYE2023 of \$5,218,605.

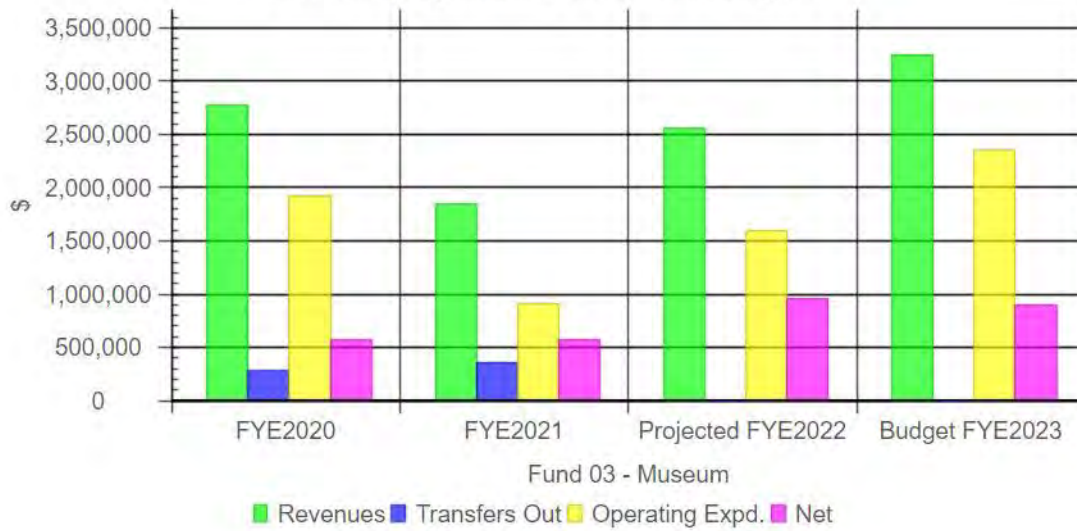


**Museum Fund**

**FYE2023 Ending Fund Balance**



**Revenues, Expenditures and Transfer Analysis**



## Museum Fund

### Fund 03 - MUSEUM

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 1,658,608	\$ 1,713,908	\$ 1,792,681	\$ 1,866,700
Charge for Service Revenue	837,108	94,433	669,222	1,116,813
Contributions/Sponsorships	53,519	1,967	23,410	65,050
Merchandise/Concessions Revenue	83,191	2,255	28,722	127,200
Grants	23,990	14,425	8,350	12,100
Special Receipts	47,765	6,699	26,908	34,199
Interest Income	66,205	10,192	5,403	25,175
Total Estimated Revenues	<u>\$ 2,770,386</u>	<u>\$ 1,843,879</u>	<u>\$ 2,554,696</u>	<u>\$ 3,247,237</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 981,708	\$ 600,436	\$ 921,716	\$ 1,156,915
Fringe Benefits	104,756	88,117	102,143	100,485
Contractual	577,939	88,716	366,102	738,302
Commodities/Supplies	132,144	27,104	95,881	158,322
Utilities	116,980	99,997	108,538	146,530
Routine/Periodic Maintenance	9,500	8,500	2,000	48,778
Transfers to Other Funds	280,000	358,800	-	-
Total Appropriations	<u>2,203,027</u>	<u>1,271,670</u>	<u>1,596,380</u>	<u>2,349,332</u>
Net of Revenues Over Appropriations	567,359	572,209	958,316	897,905
Beginning Fund Balance	<u>2,995,199</u>	<u>3,562,558</u>	<u>4,134,767</u>	<u>5,093,083</u>
Ending Fund Balance	<u>\$ 3,562,558</u>	<u>\$ 4,134,767</u>	<u>\$ 5,093,083</u>	<u>\$ 5,990,988</u>

Excluding transfers, total expenditures are set to increase 47.17% as programs return to full participation levels, including the programming at the Virginia Theatre.

Salaries and wages increased 25.5% to accommodate the shift to full programming and events, along with wage classification changes approved by the Board in December 2021 and merit increases.

Contractual expenditures increased 101.7% mostly for the Virginia Theatre return to a full schedule of events along with in person special events throughout the community held by the Special Events program. Those other events include CU Days, Juneteenth, Flannel Fest expanded to a two-day event, West Side Arts and many other smaller events.

Routine and periodic maintenance includes projects budgeted but not completed in the prior fiscal year. The two projects are wayfinding signage at the Virginia Theatre, a bus wrap commemorating Frederick Douglass and the African American Heritage Trail history, and general flooring replacement.

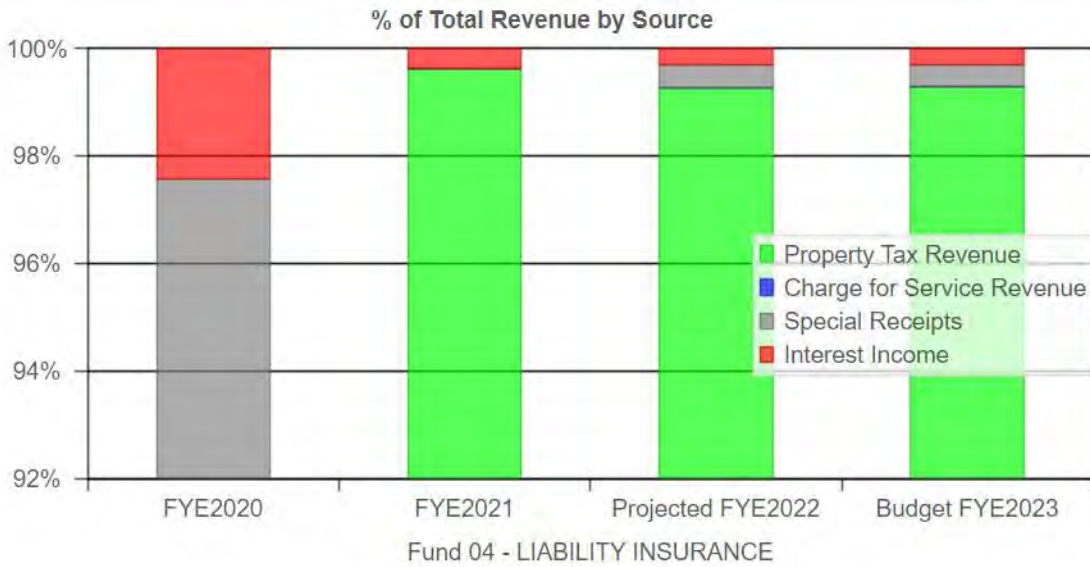
Commodities/Supplies increased 65.1% to fund the events previously mentioned.

Utilities increased 35.0% from the prior year due to planned rate increases by the utility companies.

**Museum Fund**

**Liability Insurance Fund**  
**Principal Responsibilities**

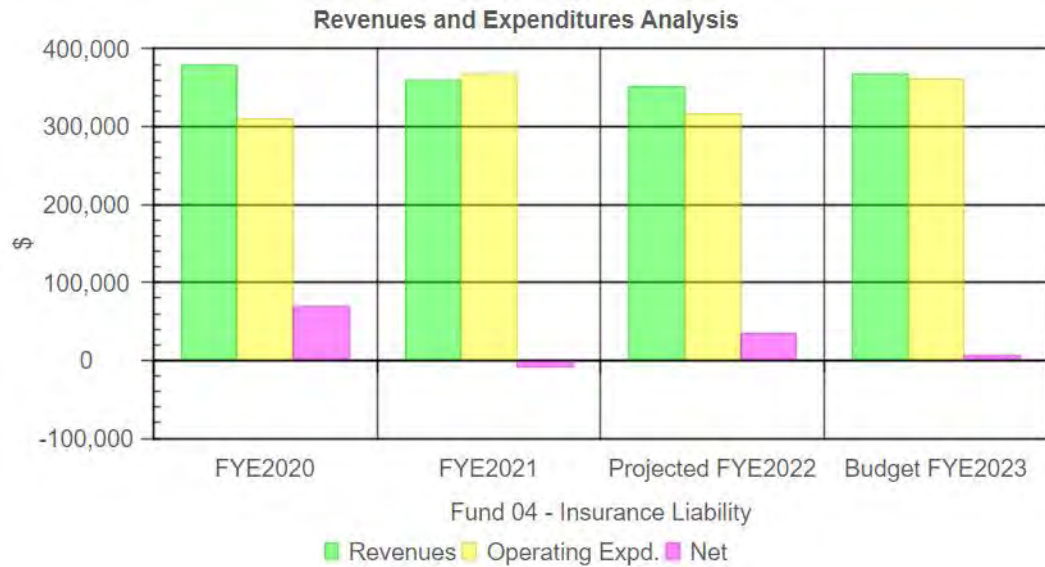
The Liability Insurance Fund covers the costs of insurance and the risk management program. Real estate taxes are levied in this fund to pay for and administer the Park District's required insurance coverage. The insurance coverage includes public officials' liability, general liability, property, workers' compensation, unemployment insurance, employment practices, pollution and other coverage. The Park District previously employed a full-time Risk Manager prior to FYE2022. During FYE2022 this position was reclassified to the Assistant Director of Administrative Services and splits time equally between risk management and technology. This position administers and trains staff on the Park District's safety and risk policies and procedures. A portion of the salary for risk management and the related safety expenditures 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 160 districts and municipalities participating in the pool.



**Performance Indicators**

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
Operating Expenditures Per Capita	\$ 3.53	\$ 4.13	\$ 3.57	\$ 4.06
Park District Risk Management Agency Accreditation Level A Achieved	Yes	Yes	Yes	Yes

## Liability Insurance Fund



### Fund 04 - LIABILITY INSURANCE

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 346,681	\$ 357,302	\$ 349,220	\$ 364,900
Charge for Service Revenue	60	-	-	-
Special Receipts	23,045	-	1,500	1,500
Interest Income	9,236	1,363	1,067	1,100
<b>Total Estimated Revenues</b>	<b>\$ 379,022</b>	<b>\$ 358,665</b>	<b>\$ 351,787</b>	<b>\$ 367,500</b>
<b>Appropriations</b>				
Salaries and Wages	\$ 45,248	\$ 54,606	\$ 49,778	\$ 33,500
Fringe Benefits	10,707	13,992	14,305	15,365
Contractual	4,752	110	221	1,929
Commodities/Supplies	3,901	6,002	2,814	6,600
Capital Outlay	16,357	64,087	32,143	73,804
Insurance	229,634	228,353	217,849	230,205
<b>Total Appropriations</b>	<b>310,599</b>	<b>367,150</b>	<b>317,110</b>	<b>361,403</b>
Net of Revenues Over (Under) Appropriations	68,423	(8,485)	34,677	6,097
Beginning Fund Balance	446,425	514,848	506,363	541,040
<b>Ending Fund Balance</b>	<b>\$ 514,848</b>	<b>\$ 506,363</b>	<b>\$ 541,040</b>	<b>\$ 547,137</b>

Revenues are budgeted at \$367,500, an increase from prior year projected of \$15,713 or 4.5%. Property tax

### Liability Insurance Fund

revenues increased 4.5% as a combination of the consumer price index, and growth in the assessed value. Expenditures are budgeted at \$361,403 which represents a \$44,293 increase from prior year projected, or 14.0%. These expenditure changes are a result of several items.

Salaries and wages decreased 32.7% since the risk manager position was reclassified to an assistant director and now oversees technology in addition to risk management. With this position change fifty percent (50%) is charged to the General Fund, and the remaining is charged to Liability Insurance Fund.

Fringe benefits increased 7.4% based on the benefit elections of the staff and changes to the benefit plans made during the last renewal cycle.

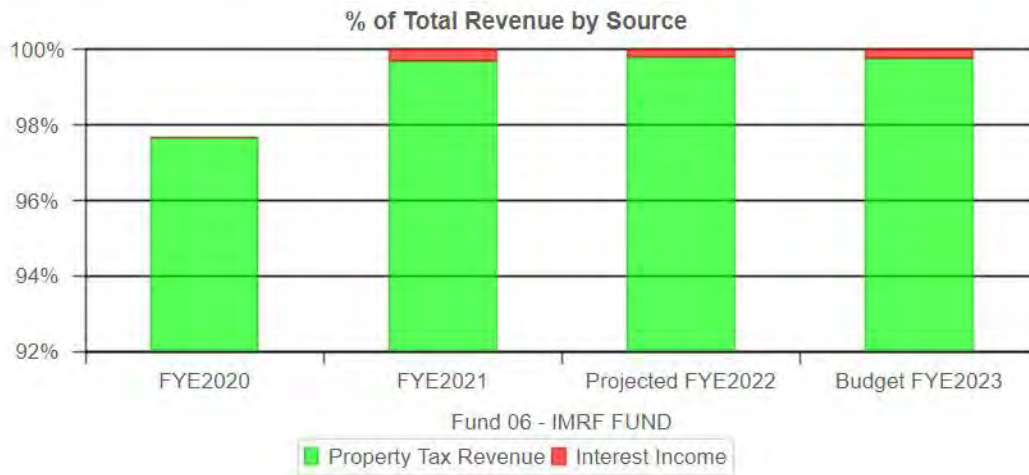
Insurance increased 5.7% based on actual salary and wage expenditures as well as experience ratings and the overall risk pool. These premiums are based on calendar year 2020 data and updated property values as part of an appraisal process conducted through PDRMA in FYE2022.

Capital outlay is projected to increased 129.6% to include \$18,804 of carryover from FYE2022 plus \$55,000 in new funding for security equipment upgrades as part of the capital plan.

## IMRF FUND

### Principal Responsibilities

The IMRF Fund 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 or multiple positions. As set by statute, eligible Regular Plan members are required to contribute 4.5% of their IMRF reportable earnings. The employer annual required contribution rate for calendar year 2022 is 5.46% and for calendar year 2023 is 2.08%, for a blended fiscal year rate of 4.34%. 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.



### 2021-2022 Accomplishments

- Filed monthly wage reporting in a timely manner as required.
- IMRF contribution rate increased from 5.30% to a rate of 5.46% effective January 1, 2022 based on the actuarial calculation by IMRF.

### 2022-23 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.

Revenues are budgeted at \$201,000, a decrease from prior year projected of \$98,359 or 48.9% from last year. Property tax revenues decreased 32.9% intentionally to utilize carryover funds plus to account for the decreased contribution rate for calendar year 2023. Expenditures are budgeted at \$201,000 which represents a \$41,609 decrease from prior year projected, or 17.2%.

There were no Park District employees that retired in the past year, and there are thirteen employees with more than twenty years of service that are eligible to retire. IMRF's actuarial calculation does take this into consideration when determining the IMRF employer contribution rate, therefore the Park District should only see minor adjustments, if any in future years.

### Fund 06 - IMRF FUND

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
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### Estimated Revenues

Property Tax Revenue	\$ 319,314	\$ 275,422	\$ 298,785	\$ 200,500
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**IMRF FUND**

Fund 06 - IMRF FUND

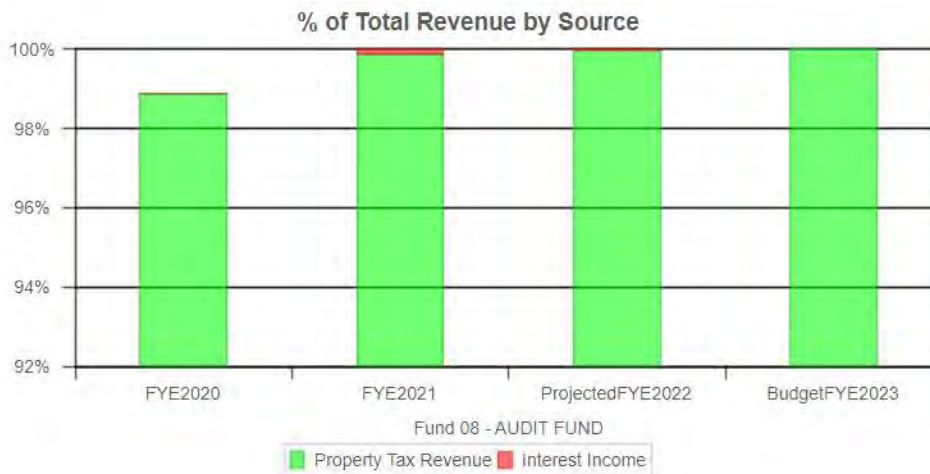
	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
Interest Income	7,661	870	574	500
Total Estimated Revenues	<u>\$ 326,975</u>	<u>\$ 276,292</u>	<u>\$ 299,359</u>	<u>\$ 201,000</u>
<b>Appropriations</b>				
Fringe Benefits	<u>\$ 210,515</u>	<u>\$ 213,540</u>	<u>\$ 242,609</u>	<u>\$ 201,000</u>
Total Appropriations	<u>210,515</u>	<u>213,540</u>	<u>242,609</u>	<u>201,000</u>
Net of Revenues Over (Under) Appropriations	116,460	62,752	56,750	-
Beginning Fund Balance	<u>285,787</u>	<u>402,247</u>	<u>464,999</u>	<u>521,749</u>
Ending Fund Balance	<u>\$ 402,247</u>	<u>\$ 464,999</u>	<u>\$ 521,749</u>	<u>\$ 521,749</u>



## AUDIT FUND

### Principal Responsibilities

The Audit Fund 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 the written grant agreement. Property taxes are levied to provide resources for this annual expenditure, plus minimal interest income.



### 2021-2022 Accomplishments

- Awarded the Government Finance Officers Association for the Annual Comprehensive Financial Report (ACFR) Award for FYE April 30, 2021.
- Received an unmodified audit opinion on the annual financial audit for FYE2021, which is the best one to receive.
- Projected fund balance at April 30, 2022 is \$10,403 or 34.7% of actual expenditures, target is 25%.
- Obtained updated actuarial calculation for other post-employment benefits required under GASB Statement No.75.

### 2022-23 Goals

- Receive an unmodified (clean) opinion on the annual financial audit for FYE2022.
- Obtain ACFR Award through GFOA for FYE2022.
- Complete financial audit and file all annual reports as required before deadlines.
- Obtain actuarial calculation for other post-employment benefits required under GASB Statement No.75.

Revenues are budgeted at \$28,110 an increase from prior year projected of \$2,883 or 11.4% from last year. Property tax revenues increased 11.4% with remaining revenues unchanged. Expenditures are budgeted at \$30,000 and remain unchanged from the prior year.

### Performance Indicators

	FYE2020	FYE2021	Projected FYE2022	Target FYE2023
Operating Expenditures Per Capita	\$ 0.25	\$ 0.27	\$ 0.34	\$ 0.34
Received GFOA award for ACFR	YES	YES	YES	YES

**AUDIT FUND**

	FYE2020	FYE2021	Projected FYE2022	Target FYE2023
Unmodified Opinion Received	YES	YES	YES	YES

Fund 08 - AUDIT FUND

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 23,715	\$ 24,188	\$ 25,217	\$ 28,100
Interest Income	271	33	10	10
<b>Total Estimated Revenues</b>	<b>\$ 23,986</b>	<b>\$ 24,221</b>	<b>\$ 25,227</b>	<b>\$ 28,110</b>
<b>Appropriations</b>				
Contractual	\$ 22,300	\$ 23,780	\$ 30,000	\$ 30,000
<b>Total Appropriations</b>	<b>22,300</b>	<b>23,780</b>	<b>30,000</b>	<b>30,000</b>
Net of Revenues Over (Under)				
Appropriations	1,686	441	(4,773)	(1,890)
Beginning Fund Balance	13,049	14,735	15,176	10,403
<b>Ending Fund Balance</b>	<b>\$ 14,735</b>	<b>\$ 15,176</b>	<b>\$ 10,403</b>	<b>\$ 8,513</b>

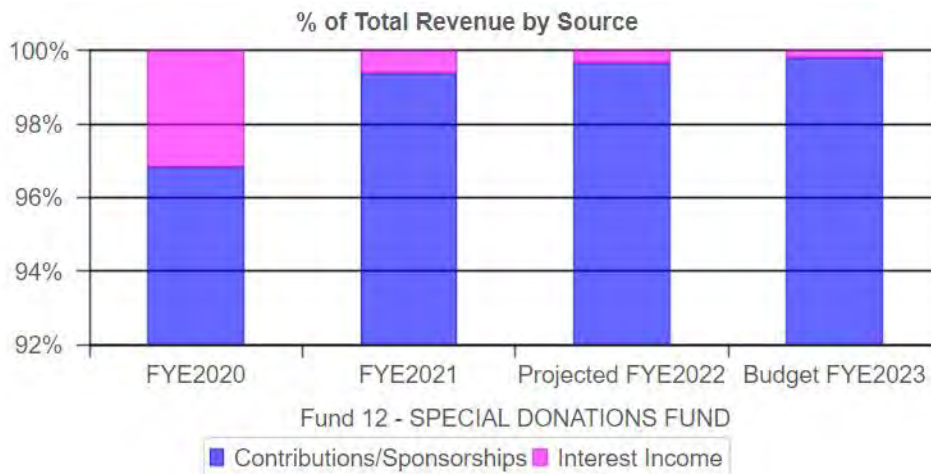
## SPECIAL DONATIONS FUND

### Principal Responsibilities

The Special Donations Fund is used to track available resources 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. If revenues are below projected, then less scholarships would be awarded unless there is an accumulated balance from the prior years, which is the case in next budget year. The process for awarding scholarships allows the recipient of funds to decide to use 100% of their allotment at once, or allocate the scholarship funds evenly over selected programs providing more flexibility.

The total scholarship funds available at April 30, 2022 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%



### Fund 12 - SPECIAL DONATIONS FUND

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Contributions/Sponsorships	\$ 75,566	\$ 48,304	\$ 45,940	\$ 52,500
Interest Income	2,468	305	162	100
<b>Total Estimated Revenues</b>	<b>\$ 78,034</b>	<b>\$ 48,609</b>	<b>\$ 46,102</b>	<b>\$ 52,600</b>
<b>Appropriations</b>				
Contractual	\$ 56,262	\$ 13,480	\$ 56,114	\$ 71,000
<b>Total Appropriations</b>	<b>56,262</b>	<b>13,480</b>	<b>56,114</b>	<b>71,000</b>
Net of Revenues Over (Under) Appropriations	21,772	35,129	(10,012)	(18,400)
Beginning Fund Balance	139,475	161,247	196,376	186,364

**SPECIAL DONATIONS FUND**

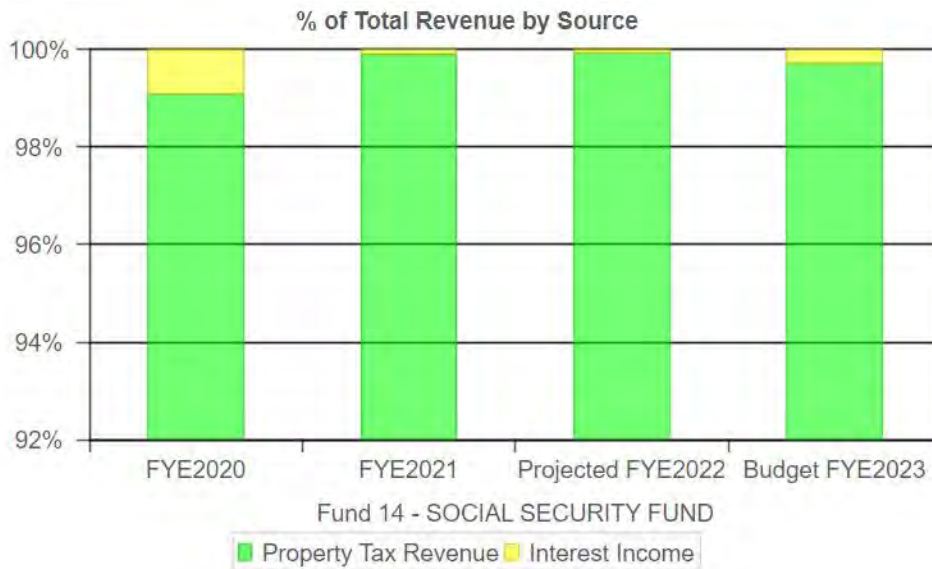
Fund 12 - SPECIAL DONATIONS FUND

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
Ending Fund Balance	<u>\$ 161,247</u>	<u>\$ 196,376</u>	<u>\$ 186,364</u>	<u>\$ 167,964</u>

## SOCIAL SECURITY FUND

### Principal Responsibilities

The Social Security Fund accounts for the employer portion of expenditures for FICA and Medicare payroll taxes on eligible taxable wages paid to employees. The current rates are 6.20% for FICA 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 from property taxes and interest income.



### Estimated Revenues

Property Tax Revenue	\$ 352,160	\$ 390,793	\$ 397,729	\$ 415,100
Interest Income	3,254	321	312	1,200
<b>Total Estimated Revenues</b>	<b>\$ 355,414</b>	<b>\$ 391,114</b>	<b>\$ 398,041</b>	<b>\$ 416,300</b>

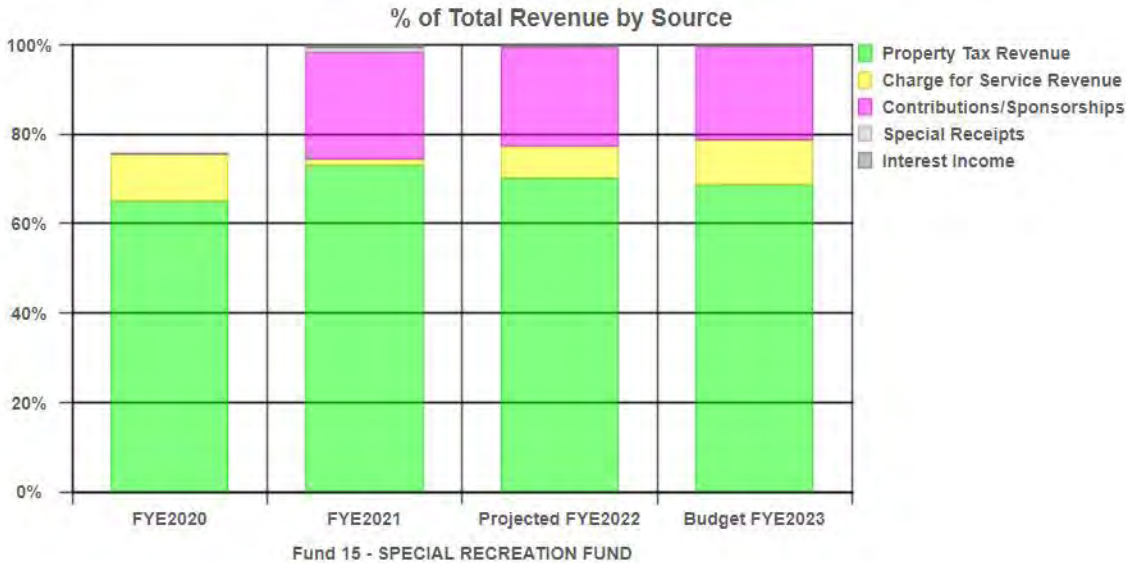
### Appropriations

Fringe Benefits	\$ 395,405	\$ 310,081	\$ 393,139	\$ 480,000
<b>Total Appropriations</b>	<b>395,405</b>	<b>310,081</b>	<b>393,139</b>	<b>480,000</b>
Net of Revenues Over (Under) Appropriations	(39,991)	81,033	4,902	(63,700)
Beginning Fund Balance	153,728	113,737	194,770	199,672
<b>Ending Fund Balance</b>	<b>\$ 113,737</b>	<b>\$ 194,770</b>	<b>\$ 199,672</b>	<b>\$ 135,972</b>

**SPECIAL RECREATION FUND**

**Principal Responsibilities**

The Special Recreation Fund is used to account for the joint program between the Champaign Park District and the Urbana Park District (UPD) through an intergovernmental agreement. Real estate taxes are levied for this fund to help provide for the operational activities. Monies from UPD's 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 Park 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.



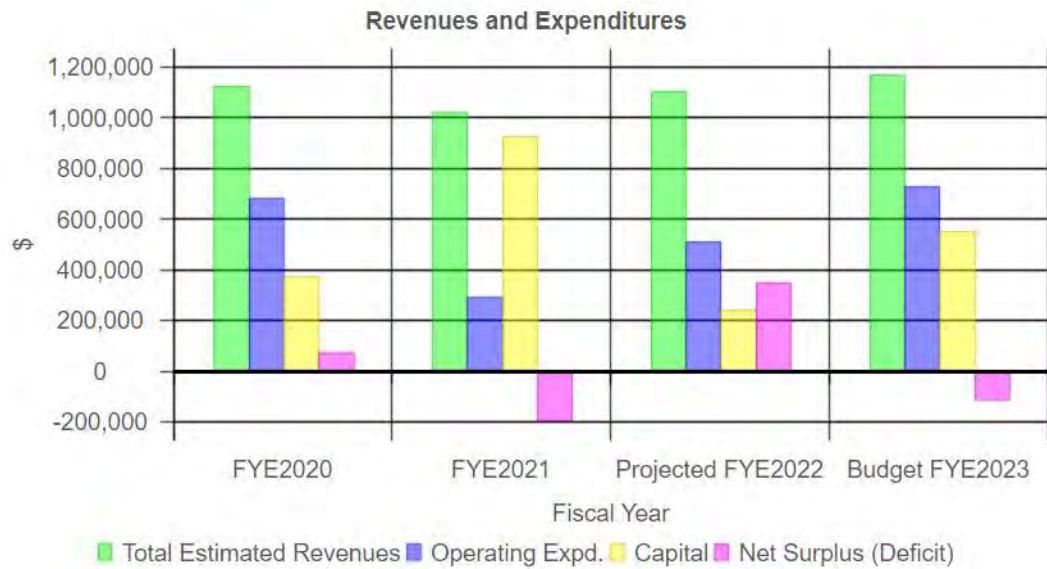
Champaign-Urbana Special Recreation (CUSR) serves people of varying ages and disabilities by providing recreational programs and inclusion services, which enhance the quality of life for both Urbana and Champaign residents. CUSR has an administrative four-member board composed of Champaign Park District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

Program areas promote the acquisition of skills, awareness of resources, and appreciation of recreational programs, time management and planning, and normalized age-appropriate development of benefits to enhance each participant's quality of life. The program advocates for and assists with 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, inclusion services (UPD/CPD), special events, Special Olympics (bowling, basketball, volleyball, bocce, softball, track and field, and power lifting), sports, summer camps, trips and theatre classes.

Organizational chart for the next budget year includes 5 full-time employees and 72 part-time seasonal employees.

**SPECIAL RECREATION FUND**



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:	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Operating	\$ 791,202	\$ 1,083,073	\$ 1,242,710	\$ 1,253,584
Restricted Fund Balance - CPD ADA	1,178,341	609,974	836,632	814,704

**SPECIAL RECREATION FUND**Fund 15 - SPECIAL RECREATION FUND  
Fund Balance Components

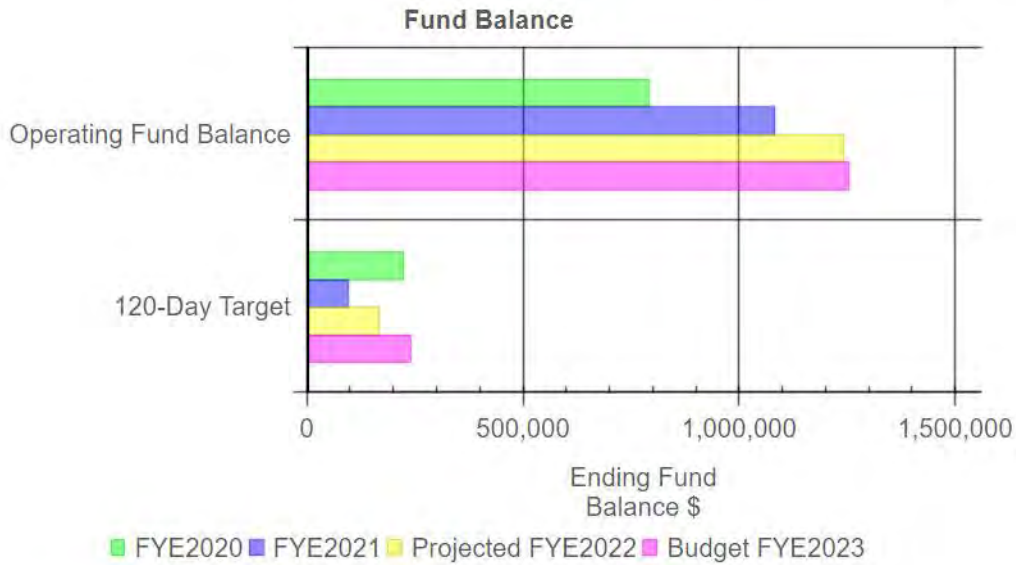
Fund Balance, Ending Consists of:	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Restricted Fund Balance - UPD ADA	56,061	137,101	100,011	-
Fund Balance, Ending	<u>\$ 2,025,604</u>	<u>\$ 1,830,148</u>	<u>\$ 2,179,353</u>	<u>\$ 2,068,288</u>

## Fund 15 - SPECIAL RECREATION FUND

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 729,861	\$ 744,375	\$ 776,059	\$ 802,000
Charge for Service Revenue	120,923	14,298	78,952	117,529
Contributions/Sponsorships	233,543	244,045	243,346	244,060
Special Receipts	900	10,093	1,900	1,500
Interest Income	39,033	6,769	3,773	3,200
Total Estimated Revenues	<u>\$ 1,124,260</u>	<u>\$ 1,019,580</u>	<u>\$ 1,104,030</u>	<u>\$ 1,168,289</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 422,814	\$ 173,318	\$ 318,568	\$ 462,162
Fringe Benefits	86,088	42,820	89,479	96,910
Contractual	107,075	28,294	33,314	64,197
Commodities/Supplies	29,492	10,804	20,955	31,740
Utilities	-	-	21,484	34,280
Routine/Periodic Maintenance	22,370	24,132	18,665	25,000
Capital Outlay	371,828	924,390	243,305	551,065
Insurance	12,808	11,278	9,055	14,000
Total Appropriations	<u>1,052,475</u>	<u>1,215,036</u>	<u>754,825</u>	<u>1,279,354</u>
Net of Revenues Over (Under) Appropriations	71,785	(195,456)	349,205	(111,065)
Beginning Fund Balance	1,953,819	2,025,604	1,830,148	2,179,353
Ending Fund Balance	<u>\$ 2,025,604</u>	<u>\$ 1,830,148</u>	<u>\$ 2,179,353</u>	<u>\$ 2,068,288</u>



## SPECIAL RECREATION FUND



Overall expenditures increased 68% from projected. Carryover included \$97,202 in UPD ADA projects rolled over from prior year ADA reserves. Of the total expenditures, \$203,262 is specific to UPD's ADA fund balance that the Park District administers as requested. Other budgetary differences include:

- Fringe benefits increased 8.3% as the budget includes a full-year without staff vacancies and all staff participating in the employer sponsored coverage.
- The budget includes being fully staffed in the new year with benefits elected by those employees.
- Contractual increased 92.7% as programming resumed after a year of alternative programming and no travel or fieldtrips in the past two years.
- Commodities increased 51.5% to accommodate the restart of programming and travel.
- Utilities increased 59.6% due to the near doubling of the gas usage rate per therm from May 2021 to February 2022, projected increases in water as well as electricity rates. In addition the District is starting to see a full-year under normal operating hours and planned activities.
- Insurance premiums increased 54.6% from PDRMA as they allowed a recalculation of premiums due to COVID-19 and the substantial decrease in personnel costs for calendar year 2021. CUSR saw increases in the premiums with the renovation and grand opening of the CUSR Center facility, an overall increase in expenditures from calendar years 2022 and 2023.
- Capital outlay includes Urbana Park District's ADA funds of \$203,262 with the remaining balance designated to the Champaign Park District's ADA fund balance for future projects. There is also a carryover of \$21,928 from FYE2022 for the Dog Park Path that will be completed in Summer 2022.

**Champaign Park District: SPECIAL RECREATION FUND**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

**15 DEPT**

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
Revenue					
<b>15-25-001 CUSR - Administration</b>	<b>(997,647)</b>	<b>(1,004,467)</b>	<b>(1,021,764)</b>	<b>(1,049,260)</b>	
15-25-001-41010 15-25-001 PROPERTY TAXES - CPD OPER	(387,994)	(403,600)	(420,779)	(431,125)	
15-25-001-41011 15-25-001 PROPERTY TAXES - CPD IMRF/	(22,553)	(15,111)	(15,754)	(20,000)	
15-25-001-41015 15-25-001 PROPERTY TAXES - CPD ADA	(319,314)	(325,664)	(339,526)	(350,875)	
15-25-001-43030 15-25-001 INTEREST	(39,033)	(6,769)	(3,175)	(3,200)	
15-25-001-46150 15-25-001 SPECIAL RECEIPTS	(800)	(9,918)	(1,850)	(1,500)	
15-25-001-46160 15-25-001 OTHER REIMBURSEMENTS	0	(175)	0	0	
15-25-001-47106 15-25-001 CONTRIBUTIONS-UPD CUSR OI	(106,724)	(118,827)	(112,652)	(117,000)	
15-25-001-47107 15-25-001 CONTRIBUTIONS_UPD CUSR O	(21,496)	(15,175)	(22,728)	(20,000)	
15-25-001-47108 15-25-001 CONTRIBUTIONS-UPD CUSR AI	(99,733)	(104,228)	(105,300)	(105,560)	
15-25-001-47105-190003 15-25-001 Donations	0	(5,000)	0	0	
<b>CUSR</b>	<b>(997,647)</b>	<b>(1,004,467)</b>	<b>(1,021,764)</b>	<b>(1,049,260)</b>	
<b>15-25-050 Days Out Programs</b>	<b>(1,828)</b>	<b>(1,000)</b>	<b>0</b>	<b>(3,900)</b>	
15-25-050-49115 15-25-050 PROGRAM FEES	(1,828)	(1,000)	0	(3,900)	
<b>15-25-051 Teen/Camp Spirit</b>	<b>(21,161)</b>	<b>0</b>	<b>(395)</b>	<b>0</b>	
15-25-051-49115 15-25-051 PROGRAM FEES	(21,161)	0	(395)	0	
<b>15-25-052 Transportation</b>	<b>(6,030)</b>	<b>29</b>	<b>0</b>	<b>0</b>	
15-25-052-49115 15-25-052 PROGRAM FEES	(6,030)	29	0	0	

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-1**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
<b>15-25-054 Youth/Teen Programs</b>	<b>(4,465)</b>	<b>(1,473)</b>	<b>(1,870)</b>	<b>(4,704)</b>	
15-25-054-49115 15-25-054 PROGRAM FEES	(4,465)	(1,473)	(1,870)	(4,704)	
<b>15-25-056 Special Events</b>	<b>(15,104)</b>	<b>(4,470)</b>	<b>(8,321)</b>	<b>(8,750)</b>	
15-25-056-47100 15-25-056 SPONSORSHIPS	(5,290)	(815)	(2,166)	(1,500)	
15-25-056-49115 15-25-056 PROGRAM FEES	(9,814)	(3,655)	(6,155)	(7,250)	
CUSR	<b>(15,104)</b>	<b>(4,470)</b>	(8,321)	(8,750)	
<b>15-25-058 Dance</b>	<b>(2,339)</b>	<b>(70)</b>	<b>(2,330)</b>	<b>0</b>	
15-25-058-49115 15-25-058 PROGRAM FEES	(2,339)	(70)	(2,330)	0	
<b>15-25-059 Adult Programs</b>	<b>(16,154)</b>	<b>(1,211)</b>	<b>(12,340)</b>	<b>(18,375)</b>	
15-25-059-49115 15-25-059 PROGRAM FEES	(16,154)	(1,211)	(12,340)	(18,375)	
<b>15-25-060 Afterschool Program</b>	<b>(25,414)</b>	<b>(6,413)</b>	<b>(21,353)</b>	<b>(23,100)</b>	
15-25-060-47105 15-25-060 DONATIONS	(300)	0	0	0	
15-25-060-49115 15-25-060 PROGRAM FEES	(25,114)	(6,413)	(21,353)	(23,100)	
CUSR	<b>(25,414)</b>	<b>(6,413)</b>	(21,353)	(23,100)	
<b>15-25-061 Overnight Trips</b>	<b>(6,510)</b>	<b>0</b>	<b>(189)</b>	<b>0</b>	
15-25-061-49115 15-25-061 PROGRAM FEES	(6,510)	0	(189)	0	

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-2**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
<b>15-25-062 Special Olympics</b>	<b>(9,973)</b>	<b>460</b>	<b>(8,793)</b>	<b>(14,056)</b>	
15-25-062-46150 15-25-062 SPECIAL RECEIPTS	(100)	0	0	0	
15-25-062-49115 15-25-062 PROGRAM FEES	(9,873)	460	(8,793)	(14,056)	
CUSR	<b>(9,973)</b>	<b>460</b>	<b>(8,793)</b>	<b>(14,056)</b>	
<b>15-25-063 Sports &amp; Fitness</b>	<b>(2,477)</b>	<b>(150)</b>	<b>(1,967)</b>	<b>(2,494)</b>	
15-25-063-49115 15-25-063 PROGRAM FEES	(2,477)	(150)	(1,967)	(2,494)	
<b>15-25-064 For Kids Only Camp</b>	<b>(15,158)</b>	<b>(258)</b>	<b>(23,500)</b>	<b>(43,650)</b>	
15-25-064-49115 15-25-064 PROGRAM FEES	(15,158)	(258)	(23,500)	(43,650)	
<b>Total Revenues</b>	<b>(1,124,260)</b>	<b>(1,019,023)</b>	<b>(1,102,822)</b>	<b>(1,168,289)</b>	
Expenditures					
<b>15-25-001 CUSR - Administration</b>	<b>793,506</b>	<b>1,177,934</b>	<b>591,755</b>	<b>955,027</b>	
15-25-001-53132 15-25-001 Dental Insurance	1,150	1,165	1,510	1,700	
15-25-001-53133 15-25-001 Medical Health Insurance	40,080	29,160	44,105	51,000	
15-25-001-53134 15-25-001 Life Insurance	401	276	444	445	
15-25-001-53135 15-25-001 IMRF Payments	11,180	4,626	11,894	9,100	
15-25-001-53136 15-25-001 FICA Payments	33,106	6,897	24,268	34,000	
15-25-001-53137 15-25-001 Employee Assistance Program	171	146	165	165	
15-25-001-54201 15-25-001 Postage And Mailing	2,085	440	600	2,000	
15-25-001-54202 15-25-001 Printing And Duplicating	5,640	394	23	4,100	
15-25-001-54205 15-25-001 Legal Publications/Notices	128	0	0	0	

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-3**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
15-25-001-54206 15-25-001 Advertising/Publicity	643	0	200	600	
15-25-001-54207 15-25-001 Staff Training	1,103	225	1,460	1,500	
15-25-001-54208 15-25-001 Memberships, Dues And Fees	1,133	852	4,610	1,500	
15-25-001-54209 15-25-001 Conference And Travel	509	0	25	4,000	
15-25-001-54212 15-25-001 Attorney Fees	0	0	92	100	
15-25-001-54251 15-25-001 Rental Facilities	21,000	0	0	0	
15-25-001-54254 15-25-001 Service Contracts	2,668	0	2,700	0	
15-25-001-54255 15-25-001 LICENSE AND FEES	18	743	19	20	
15-25-001-54260 15-25-001 SERVICE CONTRACTS-FACILIT	0	18	0	2,700	
15-25-001-54264 15-25-001 Cell Phone Expense	412	284	271	380	
15-25-001-54270 15-25-001 Personnel Costs	0	389	5,600	6,000	1
15-25-001-55301 15-25-001 Office Supplies	489	588	2,490	1,000	
15-25-001-55302 15-25-001 Envelopes And Stationary	0	0	330	380	
15-25-001-55303 15-25-001 Duplicating Supplies	266	99	159	300	
15-25-001-55329 15-25-001 Office/ Equipment Value <\$10000	2,418	5,237	588	5,000	2
15-25-001-55349 15-25-001 Plaques, Awards And Prizes	309	85	278	300	
15-25-001-55350 15-25-001 Recreation/Program Supplies	374	308	200	300	
15-25-001-55354 15-25-001 Food Supplies	6	0	525	200	
15-25-001-57131 15-25-001 Workers Compensation	3,024	2,311	854	1,800	
15-25-001-57220 15-25-001 Liability Insurance	3,212	3,288	3,300	4,500	
15-25-001-57222 15-25-001 Employment Practices	929	809	824	1,200	
15-25-001-57224 15-25-001 Property Insurance	5,643	4,870	4,878	6,500	
15-25-001-58003 15-25-001 ADA Non-Capital Expenditures	22,370	24,132	18,215	25,000	
15-25-001-59414 15-25-001 Credit Card Fees	1,356	763	960	1,300	
15-25-001-61508 15-25-001 CPD - ADA	98	0	36	0	
15-25-001-61509 15-25-001 UPD Capital ADA	122,328	23,188	142,390	203,262	
15-25-001-70201 15-25-001 Full-Time Salaries And Wages	174,016	145,771	204,518	209,300	
15-25-001-70202 15-25-001 Part-Time Seasonal Wages	49,646	24	15,000	49,000	

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-4**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
15-25-001-83003 15-25-001 Allowances/Reimbursements	0	550	400	500	
15-25-001-54205-190003 15-25-001 Legal Publications and Nc	0	139	0	0	
15-25-001-54205-210002 15-25-001 Legal Publications and Nc	0	139	0	0	
15-25-001-54214-190003 15-25-001 Architect And Engineering	36,193	18,365	0	0	
15-25-001-54215-190003 15-25-001 Professional Services	0	451	0	0	
15-25-001-61508-180002 15-25-001 Park Construction/Improv	188,583	56,928	0	0	
15-25-001-61508-190003 15-25-001 CPD - ADA	21,623	812,971	82,665	0	
15-25-001-61508-200002 15-25-001 CPD - ADA	39,196	0	0	0	
15-25-001-61508-210002 15-25-001 CPD - ADA	0	31,303	3,214	0	
15-25-001-61508-220002 15-25-001 CPD - ADA	0	0	11,945	0	
15-25-001-61508-230002 15-25-001 CPD - ADA	0	0	0	325,875	
<b>CUSR</b>	<b>793,506</b>	<b>1,177,934</b>	591,755	955,027	
<b>15-25-050 Days Out Programs</b>	<b>8,008</b>	<b>472</b>	<b>2,485</b>	<b>5,370</b>	
15-25-050-54299 15-25-050 Field/Special Trips	21	0	0	180	
15-25-050-55350 15-25-050 Recreation/Program Supplies	274	86	100	360	
15-25-050-55354 15-25-050 Food Supplies	73	67	60	180	
15-25-050-70202 15-25-050 Part-Time Seasonal Wages	7,640	319	2,325	4,650	
<b>CUSR</b>	<b>8,008</b>	<b>472</b>	2,485	5,370	
<b>15-25-051 Teen/Camp Spirit</b>	<b>4,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	
15-25-051-54207 15-25-051 Staff Training	176	0	0	0	
15-25-051-54299 15-25-051 Field/Special Trips	1,771	0	0	0	
15-25-051-55315 15-25-051 Staff Uniforms	284	0	0	0	
15-25-051-55316 15-25-051 Participant Uniforms	88	0	0	0	
15-25-051-55350 15-25-051 Recreation/Program Supplies	926	0	0	0	

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-5**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
15-25-051-55354 15-25-051 Food Supplies	891	0	0	0	
CUSR	<b>4,136</b>	<b>0</b>	0	0	
<b>15-25-052 Transportation</b>	<b>9,592</b>	<b>884</b>	<b>491</b>	<b>0</b>	
15-25-052-55327 15-25-052 Vehicle/Equipment Repair Parts	175	857	491	0	
15-25-052-55330 15-25-052 Gas,Fuel,Grease And Oil	4,247	27	0	0	
15-25-052-70202 15-25-052 Part-Time Seasonal Wages	5,170	0	0	0	
CUSR	<b>9,592</b>	<b>884</b>	491	0	
<b>15-25-054 Youth/Teen Programs</b>	<b>4,701</b>	<b>1,142</b>	<b>2,447</b>	<b>5,335</b>	
15-25-054-54281 15-25-054 Contractual Personnel	2,714	931	650	2,000	
15-25-054-54299 15-25-054 Field/Special Trips	0	0	0	100	
15-25-054-55350 15-25-054 Recreation/Program Supplies	35	64	92	350	
15-25-054-55354 15-25-054 Food Supplies	0	42	105	290	
15-25-054-70202 15-25-054 Part-Time Seasonal Wages	0	105	1,600	2,595	
15-25-054-81503 15-25-054 PT General Staff	150	0	0	0	
15-25-054-81703 15-25-054 PT Day Camp Staff/Life Guard	1,802	0	0	0	
CUSR	<b>4,701</b>	<b>1,142</b>	2,447	5,335	
<b>15-25-056 Special Events</b>	<b>12,286</b>	<b>4,470</b>	<b>8,401</b>	<b>8,750</b>	
15-25-056-54206 15-25-056 Advertising/Publicity	933	331	460	1,000	
15-25-056-54250 15-25-056 Equipment Rental	150	0	225	225	
15-25-056-54251 15-25-056 Rental Facilities	0	0	0	250	
15-25-056-54280 15-25-056 Other Contractual Services	7,650	2,865	5,434	3,435	
15-25-056-55349 15-25-056 Plaques, Awards And Prizes	3,081	1,095	1,822	3,200	

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-6**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
15-25-056-55350 15-25-056 Recreation/Program Supplies	193	88	175	340	
15-25-056-55354 15-25-056 Food Supplies	279	91	285	300	
CUSR	<b>12,286</b>	<b>4,470</b>	8,401	8,750	
<b>15-25-058 Dance</b>	<b>1,491</b>	<b>203</b>	<b>1,147</b>	<b>0</b>	
15-25-058-54285 15-25-058 Contractual Entertainment	450	0	600	0	
15-25-058-54299 15-25-058 Field/Special Trips	91	0	0	0	
15-25-058-55350 15-25-058 Recreation/Program Supplies	423	203	200	0	
15-25-058-55354 15-25-058 Food Supplies	421	0	247	0	
15-25-058-70202 15-25-058 Part-Time Seasonal Wages	106	0	100	0	
CUSR	<b>1,491</b>	<b>203</b>	1,147	0	
<b>15-25-059 Adult Programs</b>	<b>21,824</b>	<b>1,156</b>	<b>15,821</b>	<b>36,033</b>	
15-25-059-54281 15-25-059 Contractual Personnel	1,500	0	1,000	1,500	
15-25-059-54299 15-25-059 Field/Special Trips	4,286	0	0	3,500	
15-25-059-55315 15-25-059 Staff Uniforms	820	0	820	820	
15-25-059-55350 15-25-059 Recreation/Program Supplies	1,686	763	970	4,213	
15-25-059-55354 15-25-059 Food Supplies	4,056	54	607	4,000	
15-25-059-70202 15-25-059 Part-Time Seasonal Wages	9,476	339	12,424	22,000	
CUSR	<b>21,824</b>	<b>1,156</b>	15,821	36,033	
<b>15-25-060 Afterschool Program</b>	<b>68,666</b>	<b>27,307</b>	<b>40,133</b>	<b>79,837</b>	
15-25-060-54207 15-25-060 Staff Training	0	0	0	50	
15-25-060-54299 15-25-060 Field/Special Trips	0	0	0	65	
15-25-060-55315 15-25-060 Staff Uniforms	135	0	143	195	



**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-7**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
15-25-060-55322 15-25-060 Cleaning/Janitorial Supplies	0	0	20	50	
15-25-060-55350 15-25-060 Recreation/Program Supplies	1,063	418	1,400	1,500	
15-25-060-55354 15-25-060 Food Supplies	618	253	570	500	
15-25-060-70202 15-25-060 Part-Time Seasonal Wages	66,850	26,636	38,000	77,477	
<b>CUSR</b>	<b>68,666</b>	<b>27,307</b>	40,133	79,837	
<b>15-25-061 Overnight Trips</b>	<b>8,398</b>	<b>183</b>	<b>274</b>	<b>0</b>	
15-25-061-54299 15-25-061 Field/Special Trips	5,727	0	166	0	
15-25-061-55350 15-25-061 Recreation/Program Supplies	72	183	0	0	
15-25-061-55354 15-25-061 Food Supplies	1,891	0	108	0	
15-25-061-70202 15-25-061 Part-Time Seasonal Wages	708	0	0	0	
<b>CUSR</b>	<b>8,398</b>	<b>183</b>	274	0	
<b>15-25-062 Special Olympics</b>	<b>21,281</b>	<b>255</b>	<b>5,744</b>	<b>38,566</b>	
15-25-062-54251 15-25-062 Rental Facilities	5,569	0	1,744	4,320	
15-25-062-54299 15-25-062 Field/Special Trips	2,215	0	0	2,000	
15-25-062-55316 15-25-062 Participant Uniforms	949	0	0	1,180	
15-25-062-55350 15-25-062 Recreation/Program Supplies	107	196	200	200	
15-25-062-55354 15-25-062 Food Supplies	266	0	0	240	
15-25-062-70202 15-25-062 Part-Time Seasonal Wages	12,175	59	3,800	30,626	
<b>CUSR</b>	<b>21,281</b>	<b>255</b>	5,744	38,566	
<b>15-25-063 Sports &amp; Fitness</b>	<b>602</b>	<b>34</b>	<b>1,568</b>	<b>2,380</b>	
15-25-063-55316 15-25-063 Participant Uniforms	356	0	518	360	
15-25-063-55350 15-25-063 Recreation/Program Supplies	(161)	0	0	114	

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-8**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
15-25-063-70202 15-25-063 Part-Time Seasonal Wages	407	34	1,050	1,906	
CUSR	<b>602</b>	<b>34</b>	1,568	2,380	
<b>15-25-064 For Kids Only Camp</b>	<b>48,296</b>	<b>0</b>	<b>42,905</b>	<b>72,298</b>	
15-25-064-54204 15-25-064 Staff Meeting	0	0	49	210	
15-25-064-54207 15-25-064 Staff Training	140	0	0	650	
15-25-064-54299 15-25-064 Field/Special Trips	794	0	221	2,962	
15-25-064-55315 15-25-064 Staff Uniforms	284	0	188	504	
15-25-064-55316 15-25-064 Participant Uniforms	88	0	235	384	
15-25-064-55322 15-25-064 Cleaning/Janitorial Supplies	0	0	3	80	
15-25-064-55350 15-25-064 Recreation/Program Supplies	1,335	0	1,952	2,100	
15-25-064-55354 15-25-064 Food Supplies	675	0	309	800	
15-25-064-70202 15-25-064 Part-Time Seasonal Wages	44,980	0	39,948	64,608	
CUSR	<b>48,296</b>	<b>0</b>	42,905	72,298	
<b>15-25-093 CUSR Facilities - Bicentennial Center</b>	<b>0</b>	<b>965</b>	<b>35,230</b>	<b>53,830</b>	
15-25-093-54245 15-25-093 Building Repair	0	0	1,600	1,500	3
15-25-093-54253 15-25-093 Pest Control	0	0	420	420	
15-25-093-54260 15-25-093 Service Contracts - Facilities	0	0	1,288	13,130	4
15-25-093-55320 15-25-093 Building Maintenance Supplies	0	0	4,248	2,000	
15-25-093-55322 15-25-093 Cleaning / Janitorial Supplies	0	965	2,211	2,500	
15-25-093-56230 15-25-093 Sanitary Fees and Charges	0	0	140	200	
15-25-093-56231 15-25-093 Gas and Electricity	0	0	17,500	28,800	5
15-25-093-56232 15-25-093 Water	0	0	955	1,200	6
15-25-093-56233 15-25-093 Telecomm Expenditures	0	0	2,889	4,080	7
15-25-093-70202 15-25-093 Part-Time Seasonal Wages	0	0	3,979	0	8

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-9**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
CUSR	0	965	35,230	53,830	
<b>Total Expenditures</b>	<u>1,002,787</u>	<u>1,215,005</u>	<u>748,401</u>	<u>1,257,426</u>	
Net Rev (Over) Under Expd	<u>(71,785)</u>	<u>195,982</u>	<u>(356,478)</u>	<u>87,637</u>	
<b>15-00-000 CUSR</b>	<b>(1,953,819)</b>	<b>(1,234,402)</b>	<b>(696,678)</b>	<b>(883,075)</b>	
15-00-000-30120 15-00-000 Restricted_UPD ADA	(78,656)	(56,061)	(137,101)	(100,011)	
15-00-000-30121 15-00-000 Restricted_CPD ADA	(1,130,897)	(1,178,341)	(559,577)	(783,064)	
15-00-000-30300 15-00-000 Assigned Fund Balance	<u>(744,266)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
CUSR	<b>(1,953,819)</b>	<b>(1,234,402)</b>	<b>(696,678)</b>	<b>(883,075)</b>	
<b>Beginning Fund Balance</b>	<u>(1,953,819)</u>	<u>(1,234,402)</u>	<u>(696,678)</u>	<u>(883,075)</u>	
<b>Ending Fund Balance</b>	<u>(2,025,604)</u>	<u>(1,038,420)</u>	<u>(1,053,156)</u>	<u>(795,438)</u>	
<p>1. paycom service &amp; license fee for software</p> <p>2. Computer upgrades needed to comply with PDRMA continued insurability for cyber liability protection.</p> <p>3. FYE2022 replaced exterior front window and fire alarm service.</p> <p>4. Difficulty hiring a part-time building service worker, this position has been vacant since mid-December 2021. Proposal to utilize Developmental Services Center jobs program to fill this position similar to the the park walkers contract. Will include 2-3 employees 3 days per week for cleaning services under the supervision of DSC budgeted at \$11,350.</p>					

**Champaign Park District: SPECIAL RECREATION FUND**

**15 DEPT-10**

Year End: April 30, 2022

Revenues & expenditures sorted by Fund-Department

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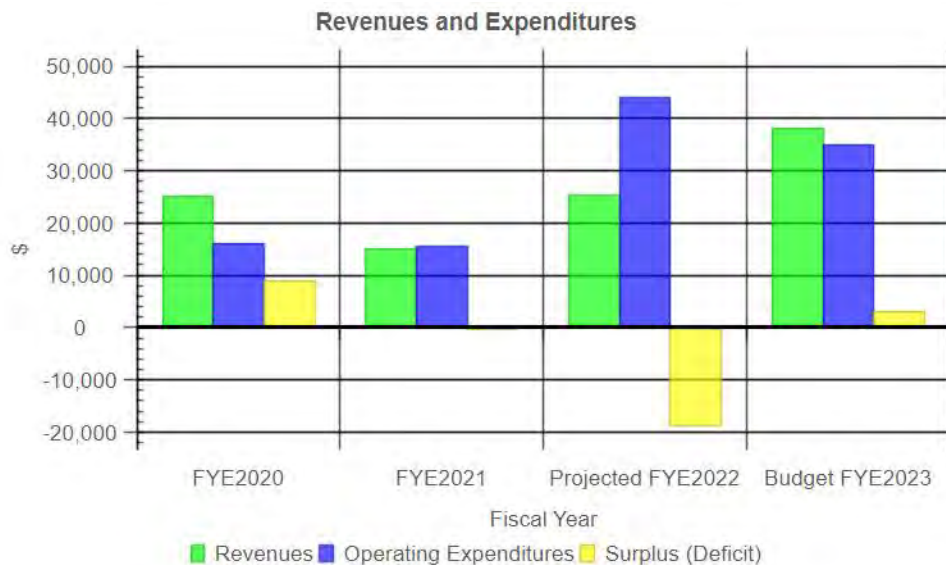
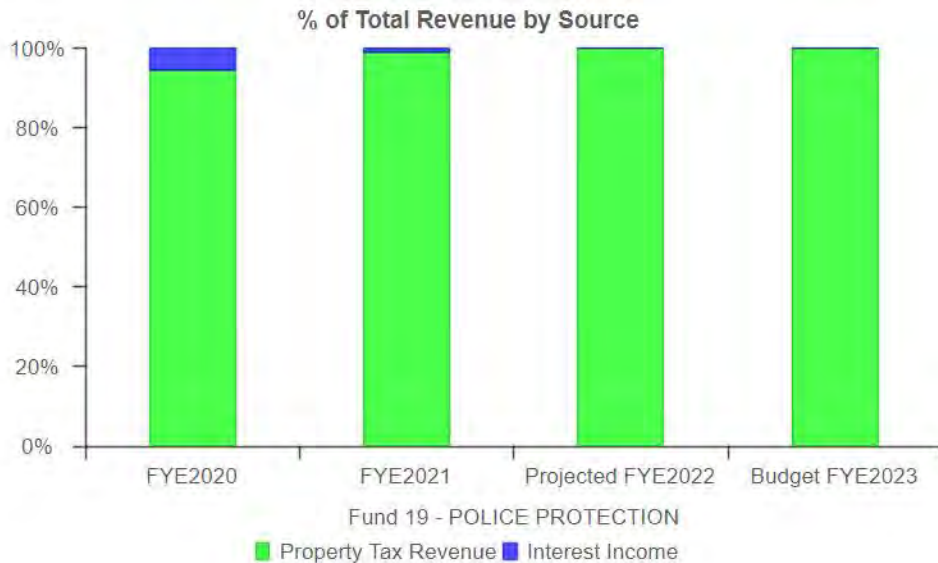
Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/22	Annotation
<hr/>					
<p>5. Gas prices increased from 0.33869/therm in May 2021 to 0.66389/therm in February 2022. This represents a 96% increase in gas prices from May 1. Proposed electricity rates are projected to increase</p>					
<p>6. Proposed rate increases if approved would not be effective until January 2023. The increases are estimated to range from 11.7% to 32.9% based on the number of gallons used monthly.</p>					
<p>7. i3 fiber service varies by location, CUSR Center currently pays \$339.40/month up from \$169.95 in May 2021.</p>					
<p>8. Difficulty hiring a part-time building service worker, this position has been vacant since mid-December 2021. Proposal to utilize Developmental Services Center jobs program to fill this position similar to the the park walkers contract. Will include 2-3 employees 3 days per week for cleaning services under the supervision of DSC.</p>					

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## POLICE PROTECTION

### Principal Responsibilities

The Police Protection Fund allows the Park District to levy taxes specifically to contract or hire licensed police officers for security purposes. 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, or to contract with retired police officers. The officers are on site at the Park District's pool, parks, facilities and special events during the year to help maintain safety at various 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 at the Park District.



Revenues increased in FYE2023 to cover the anticipated expenditures with contracted retired police officers to be park ambassadors for West Side Park, Hessel Park, Sholem and other areas as needed. The park ambassadors are present multiple times per week throughout the summer through Labor Day providing education and awareness to the visitors of the park.

**POLICE PROTECTION**

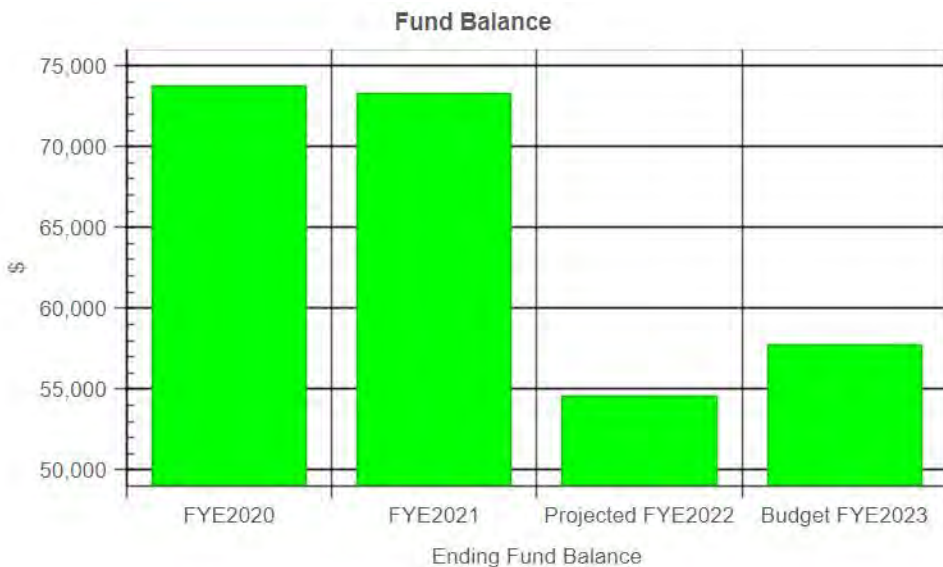
Fund 19 - POLICE PROTECTION Performance Indicators

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Target FYE2023</u>
Operating Expenditures Per Capita	\$ 0.18	\$ 0.17	\$ 0.49	\$ 0.39

Fund 19 - POLICE PROTECTION

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 23,715	\$ 14,885	\$ 25,217	\$ 38,100
Interest Income	1,419	156	40	40
<b>Total Estimated Revenues</b>	<b>\$ 25,134</b>	<b>\$ 15,041</b>	<b>\$ 25,257</b>	<b>\$ 38,140</b>
<b>Appropriations</b>				
Contractual	16,141	15,508	43,962	35,000
<b>Total Appropriations</b>	<b>16,141</b>	<b>15,508</b>	<b>43,962</b>	<b>35,000</b>
Net of Revenues Over (Under) Appropriations	8,993	(467)	(18,705)	3,140
Beginning Fund Balance	64,749	73,742	73,275	54,570
<b>Ending Fund Balance</b>	<b>\$ 73,742</b>	<b>\$ 73,275</b>	<b>\$ 54,570</b>	<b>\$ 57,710</b>

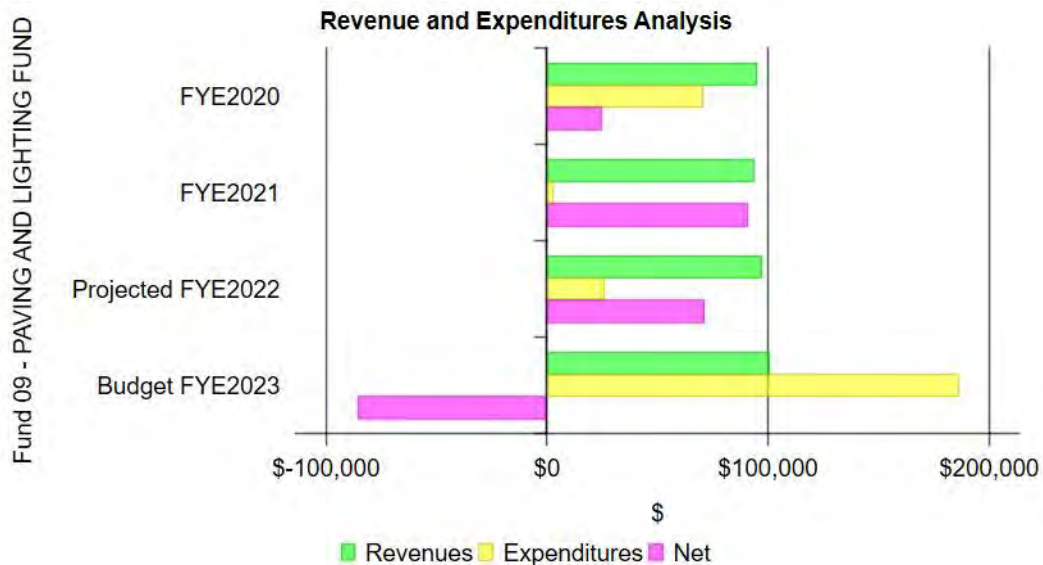
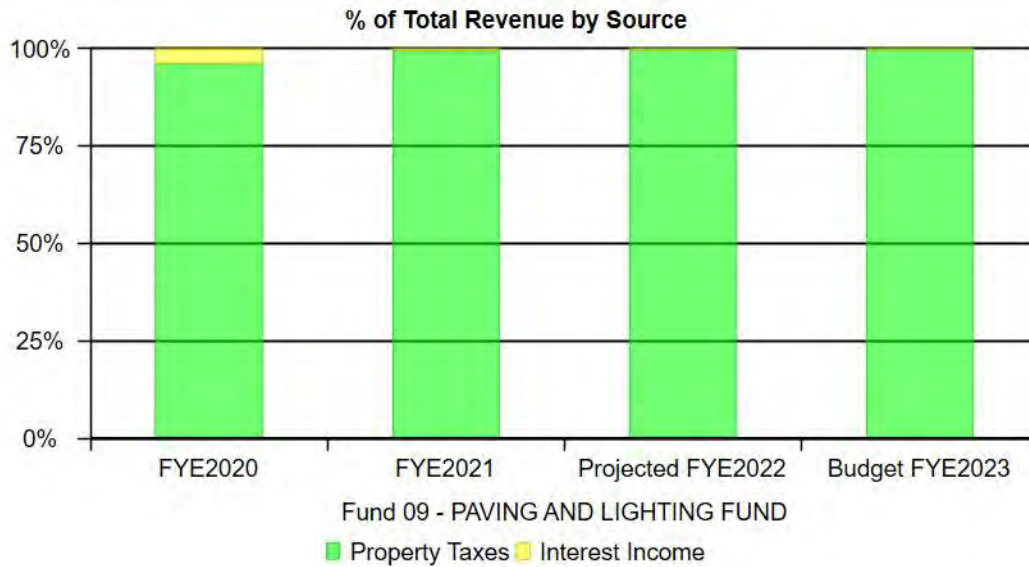
The Park Ambassadors have proven to be a great benefit to the Park District through providing a security presence and distributing information. The Park Ambassadors have also been utilized for special events out of this fund, and the Virginia Theatre has started using them for additional security at events. All the Virginia Theatre expenditures are included in Fund 03 Museum and are charged back to the promoter for the event. Staff utilized a portion of excess funds in the prior fiscal year to cover these expenditures, while still maintaining a healthy reserve balance within the fund.



## PAVING AND LIGHTING FUND

### Principal Responsibilities

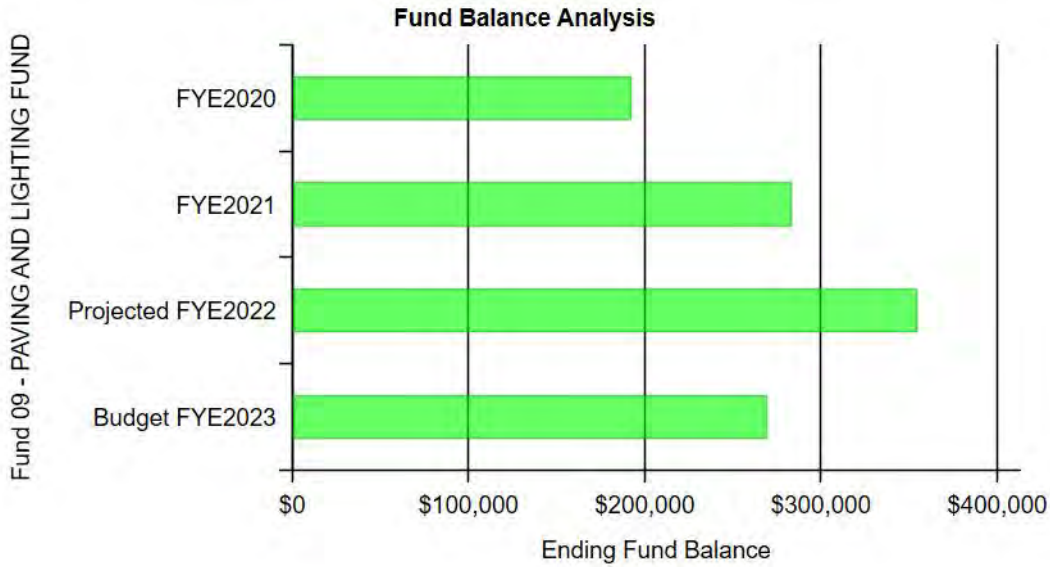
The Paving and Lighting Fund levies real estate taxes as its funding source to be used for the construction, maintenance and lighting of streets, roadways, sidewalks and parking lots within the parks and facilities maintained by the Park District. The primary source of revenue is property tax revenues, with some additional revenue received through interest income, and occasionally transfers from other funds.



### 2022-2023 Goal

- Maintain quality of existing facilities, parks and trails.
- Utilize a portion of accumulated funds to pay for replacement of pavement sections at Parkland Way over the next several years.

**PAVING AND LIGHTING FUND CONTINUED**



Champaign Park District  
Budget Category Totals by Fund

	Fund 09 - PAVING AND LIGHTING FUND			
	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 91,233	\$ 93,043	\$ 97,004	\$ 100,300
Interest Income	3,771	426	350	300
<b>Total Estimated Revenues</b>	<b>\$ 95,004</b>	<b>\$ 93,469</b>	<b>\$ 97,354</b>	<b>\$ 100,600</b>
<b>Appropriations</b>				
Routine/Periodic Maintenance	\$ 20,540	\$ 2,632	\$ 26,136	\$ 86,000
Capital Outlay	50,000	-	-	100,000
<b>Total Appropriations</b>	<b>\$ 70,540</b>	<b>\$ 2,632</b>	<b>\$ 26,136</b>	<b>\$ 186,000</b>
Net of Revenues Over (Under) Appropriations	24,464	90,837	71,218	(85,400)
Beginning Fund Balance	167,958	192,422	283,259	354,477
<b>Ending Fund Balance</b>	<b>\$ 192,422</b>	<b>\$ 283,259</b>	<b>\$ 354,477</b>	<b>\$ 269,077</b>



**Champaign Park District: PAVING AND LIGHTING FUND**

**PROJ 09**

Year End: April 30, 2022

Listing of Projects for Budget Year by Category

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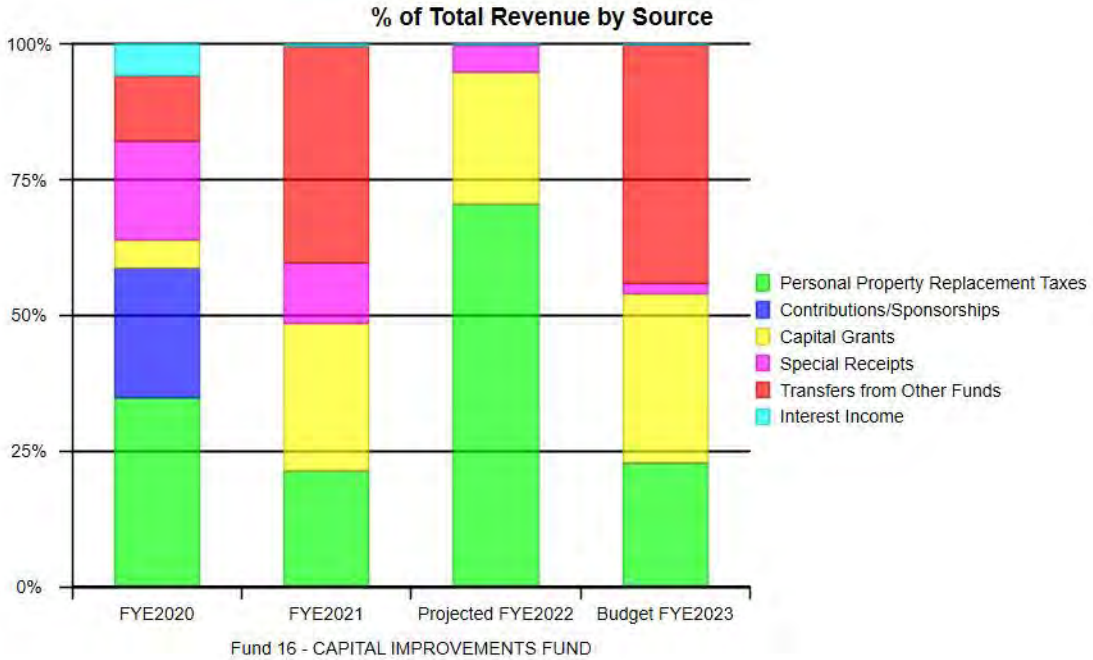
<b>Project</b>	<b>Proposed 04/23</b>
<b>Capital Projects</b>	
210012 Parkland Way Replacement Section	<b>100,000</b>
<b>Capital Projects</b>	<b>100,000</b>
<b>Routine &amp; Periodic Maintenance</b>	
23RM02 General Concrete	<b>40,000</b>
23RM04 General Roadway Patch	<b>6,000</b>
23RM09 Sealcoating And Line Striping	<b>40,000</b>
<b>Routine Maintenance</b>	<b>86,000</b>
<b>Total Capital &amp; Maintenance</b>	<b>(186,000)</b>

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**CAPITAL IMPROVEMENTS FUND**

**Principal Responsibilities**

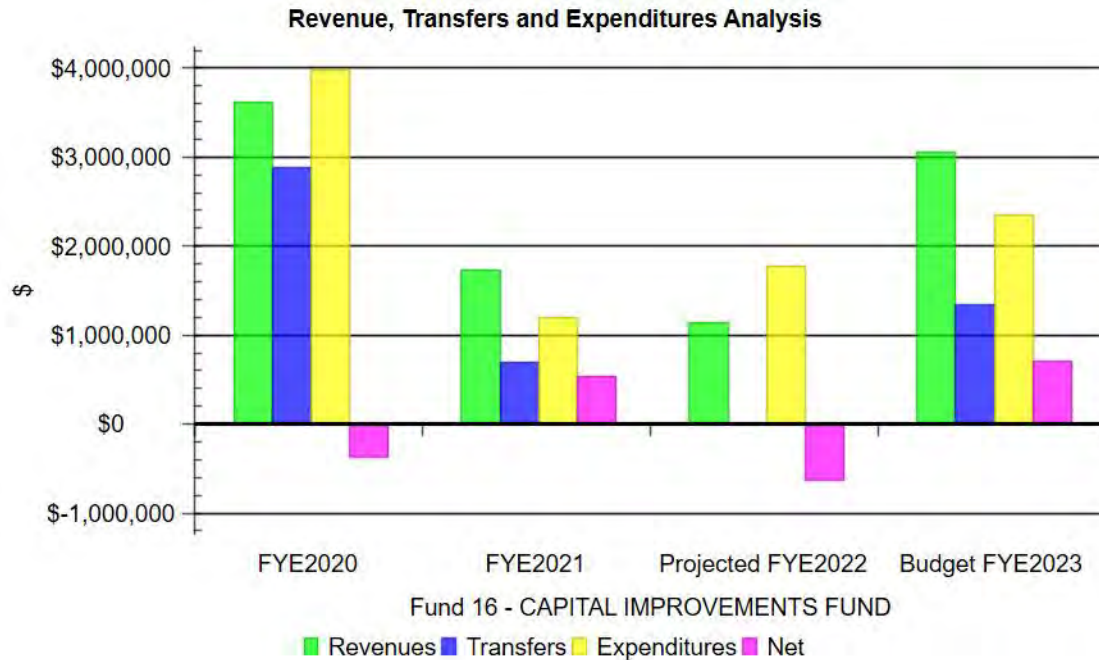
The Capital Improvement and Repairs fund was established for the development of a funding program for capital improvements and repair projects not funded by the Park District's other funds. Revenue is accumulated in this fund in a variety of ways, including corporate property replacement taxes; state,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



### **CAPITAL IMPROVEMENTS FUND CONTINUED**

Two TIF districts were formed in FYE2019; downtown fringe TIF and Bristol Park. Neither TIF includes any advance surplus payments throughout the course of the TIF. 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.

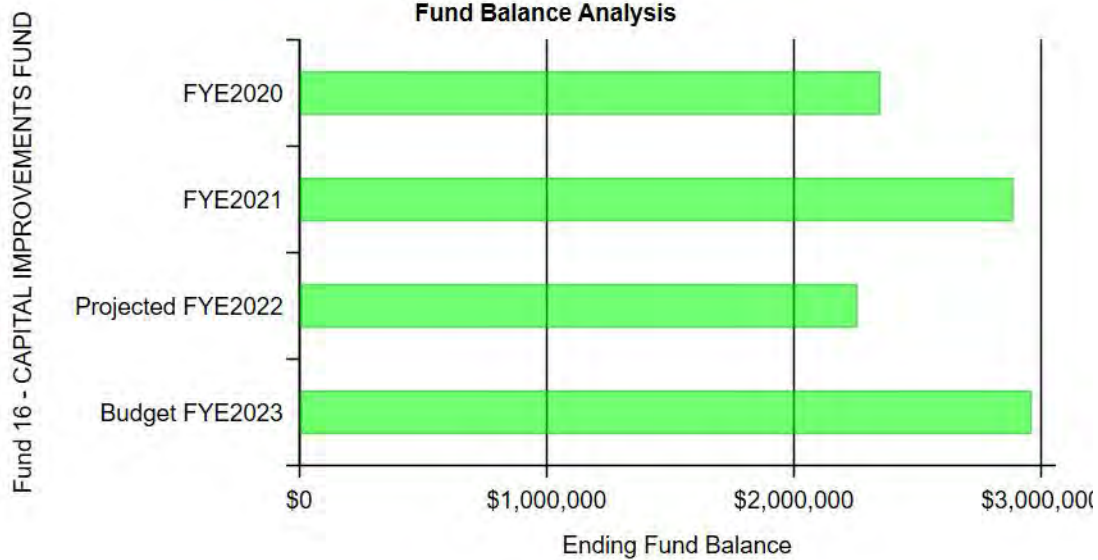
Transfers from General and Recreation funds are included in the current year to provide funding from current year revenues for capital projects.



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

- Greenbelt Bikeway Connection - \$715,500
- Contingency Shop Yard UST (from FYE2016) \$6,312
- Outdoor basketball court improvement \$50,000
- LRC Utility Access Drive \$40,000

**CAPITAL IMPROVEMENTS FUND CONTINUED**



Champaign Park District  
Budget Category Totals by Fund

	Fund 16 - CAPITAL IMPROVEMENTS FUND			
	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Personal Property Replacement Taxes	\$ 291,721	\$ 370,019	\$ 806,545	\$ 700,000
Contributions/Sponsorships	200,000	-	-	-
Capital Grants	42,619	472,199	277,801	950,000
Special Receipts	152,634	190,448	57,873	58,000
Interest Income	49,161	8,851	2,220	6,000
Transfers from Other Funds	2,880,000	693,000	-	1,340,000
<b>Total Estimated Revenues</b>	<b>\$ 3,616,135</b>	<b>\$ 1,734,517</b>	<b>\$ 1,144,439</b>	<b>\$ 3,054,000</b>
<b>Appropriations</b>				
Contractual	\$ 10,338	\$ 16,000	\$ -	\$ -
Capital Outlay	3,898,210	1,127,003	1,773,814	2,349,132
Transfers to Other Funds	74,723	55,107	-	-
<b>Total Appropriations</b>	<b>\$ 3,983,271</b>	<b>\$ 1,198,110</b>	<b>\$ 1,773,814</b>	<b>\$ 2,349,132</b>
Net of Revenues Over (Under) Appropriations	(367,136)	536,407	(629,375)	704,868
Beginning Fund Balance	2,715,183	2,348,047	2,884,454	2,255,079
<b>Ending Fund Balance</b>	<b>\$ 2,348,047</b>	<b>\$ 2,884,454</b>	<b>\$ 2,255,079</b>	<b>\$ 2,959,947</b>

**Champaign Park District: CAPITAL IMPROVEMENTS FUND**

**PROJ FD16**

Year End: April 30, 2022

Listing of Projects for Budget Year by Category

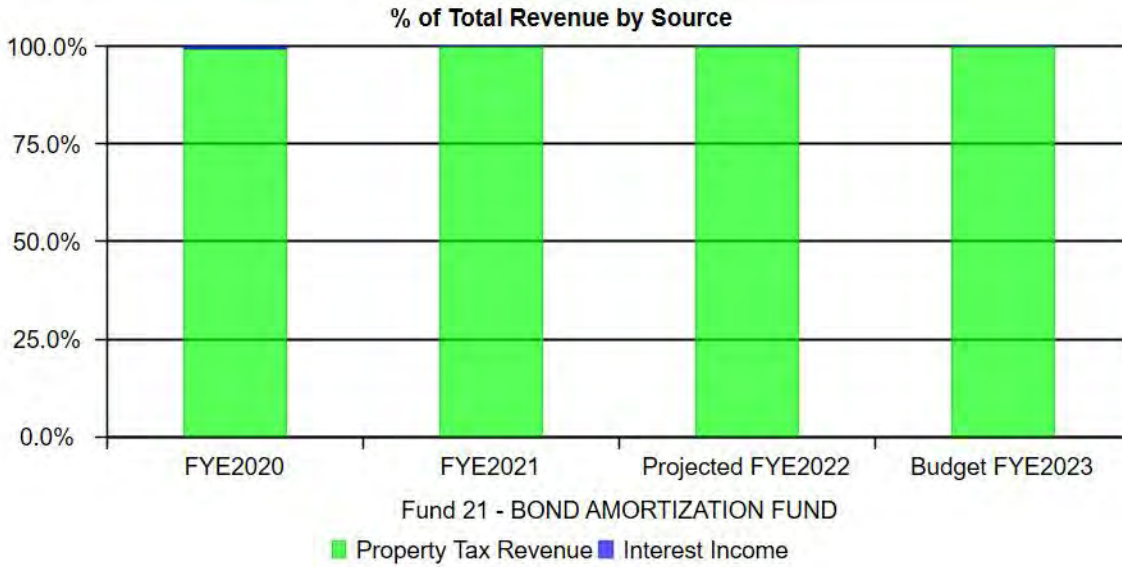
Project	Proposed 04/23	Annotation
<b>Capital Projects</b>		
180001 Contingency Funds	6,312	C
190006 Greenbelt Bikeway Connection Path	767,928	C
200007 Outdoor Basketball Courts Replacement Douglass	110,000	C
200008 Outdoor Tennis Courts Replacement Spalding	350,000	C
210010 LRC Utility Access Drive Off Kenwood RD	44,000	C
220001 Contingency Funds Fiscal Year 2022	8,892	C
220012 Pickleball Courts at Seaman Field	750,000	
230001 Contingency Funds FYE2023	70,000	
230003 Flooring Replacement	25,000	
230006 Network Upgrades Douglass CC & Annex	95,000	
230011 West Side Park Bandshell Renovation	26,000	
230012 Electric Power into Porter Park	33,000	
230013 Scoreboard Replacements DCC Gym	11,000	
230014 Carle @ the Fields Trail Nodes	25,000	
230015 Outdoor Sports Goal Replacements	15,000	
230016 Dog Park Agility Stations	12,000	
<b>Capital Projects</b>	<b>2,349,132</b>	
<b>Routine &amp; Periodic Maintenance</b>		
<b>Net Income (Loss)</b>	<b>704,868</b>	

C C/O Carried Over from Prior Year(s)

## BOND AMORTIZATION FUND

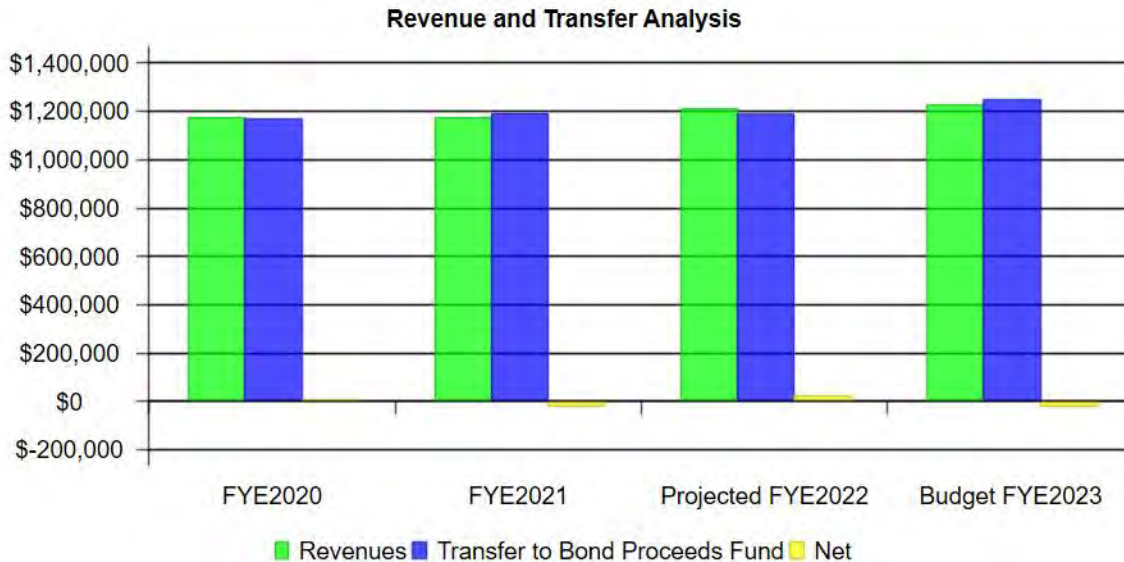
### Principal Responsibilities

The Bond Amortization fund levies real estate taxes to pay the principal and interest associated with the annual General Obligation Bond issued by the Park District. As of May 1, 2022 the Park District has \$1,212,500, plus total interest in non-referendum General Obligation Bonds outstanding that is due to be paid November 30, 2022. 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.



### **BOND AMORTIZATION FUND CONTINUED**

The Park District has \$1,535,000 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 \$541,050. This debt payment will be financed by a portion of the proceeds from the General Obligation Bond issue and will be paid out of the bond proceeds fund. The remaining GO Bond will be used for roof replacement, vehicle replacement, playground replacement, and some smaller capital improvements.



The 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.

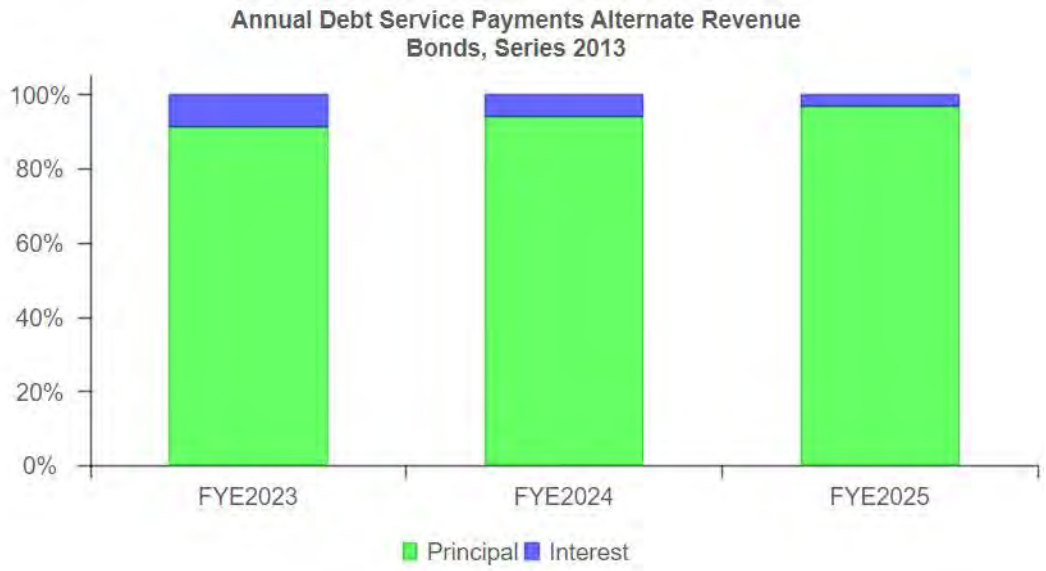
#### **2021-2022 Accomplishments**

- Paid off the 2020 general obligation debt as required by the maturity date.
- Received the 2021 general obligation bond proceeds in December 2021.

#### **2022-2023 Goals**

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

**BOND AMORTIZATION FUND CONTINUED**





**BOND AMORTIZATION FUND CONTINUED**

## Debt Service Schedule

Type	Payment Due Date	Rate	Principal (P)	Interest (I)	Total P&I
General Obligation Bonds,	11/30/2022	0.449 %	\$ 1,212,500	\$ 5,444	\$ 1,217,944
<b>Alternate Revenue Bonds, Series 2013</b>					
	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
			<u>\$ 1,535,000</u>	<u>\$ 93,000</u>	<u>\$ 1,628,000</u>

**BOND AMORTIZATION FUND CONTINUED**

Legal Debt Margin

Assessed Value (2021 Levy Year)	\$	2,017,120,250
Legal Debt Margin		
Debt Limitation - 2.875% of Total Assessed Value		57,992,207
Total Debt Application to the Debt Limit		
General Obligation Bond Series 2021		1,212,500
Alternate Revenue Bonds		0
Total Debt Applicable to Debt Limit		1,212,500
Legal Debt Margin		56,779,707
Total Net Debt Applicable to the Debt Limit as a % of the Debt Limit		2.09 %
Historical Debt Limit %		
FYE2022		2.09 %
FYE2021		2.13 %
FYE2020		2.14 %
FYE2019		2.28 %
FYE2018		2.51 %
FYE2017		2.51 %
FYE2016		2.48 %
FYE2015		2.39 %
FYE2014		2.39 %

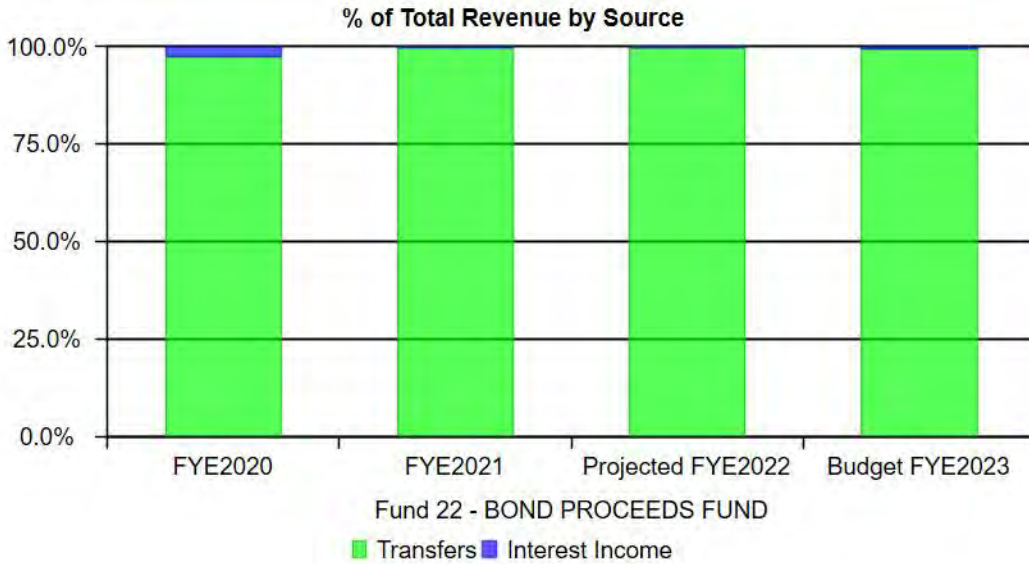
**BOND AMORTIZATION FUND CONTINUED**Champaign Park District  
Budget Category Totals by Fund

	<u>Fund 21 - BOND AMORTIZATION FUND</u>			
	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 1,169,600	\$ 1,174,240	\$ 1,208,704	\$ 1,225,100
Interest Income	5,426	279	60	60
Total Estimated Revenues	<u>1,175,026</u>	<u>1,174,519</u>	<u>1,208,764</u>	<u>1,225,160</u>
<b>Appropriations</b>				
Transfers to Other Funds	<u>\$ 1,167,900</u>	<u>\$ 1,191,272</u>	<u>\$ 1,187,200</u>	<u>\$ 1,246,724</u>
Total Appropriations	<u>1,167,900</u>	<u>1,191,272</u>	<u>1,187,200</u>	<u>1,246,724</u>
Net of Revenues Over (Under) Appropriations	7,126	(16,753)	21,564	(21,564)
Beginning Fund Balance	9,627	16,753	0	21,564
Ending Fund Balance	<u>\$ 16,753</u>	<u>\$ 0</u>	<u>\$ 21,564</u>	<u>\$ 0</u>

## BOND PROCEEDS FUND

### Principal Responsibilities

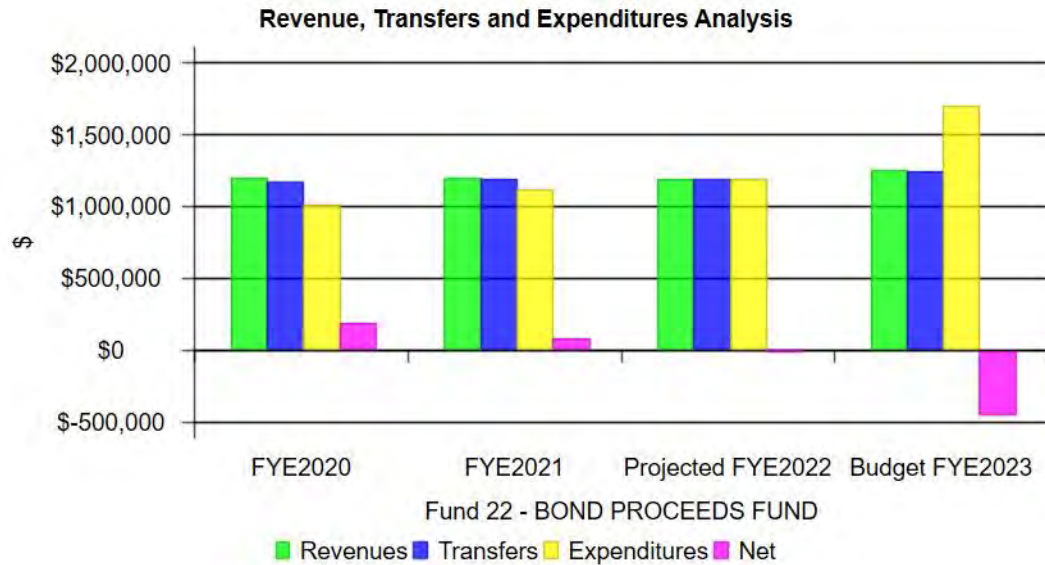
The Bond Proceeds fund is restricted to and used by the Park District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the Park District. The proceeds from the General Obligation Bond are utilized to pay the debt service on the alternate revenue bonds, as well as invest in capital assets as outlined in the capital improvement plan. The funds received are transferred from the Bond Amortization/Debt Service 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.



## **BOND PROCEEDS FUND CONTINUED**

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

- Playground installation at Robeson - \$76,800
- Parkland Way section replacements - \$55,700
- Portion for Pickleball Court Addition at Seaman Field \$81,250 (includes architectural and engineering fees carryover from FYE2022 remaining project for construction in Fund 16.)



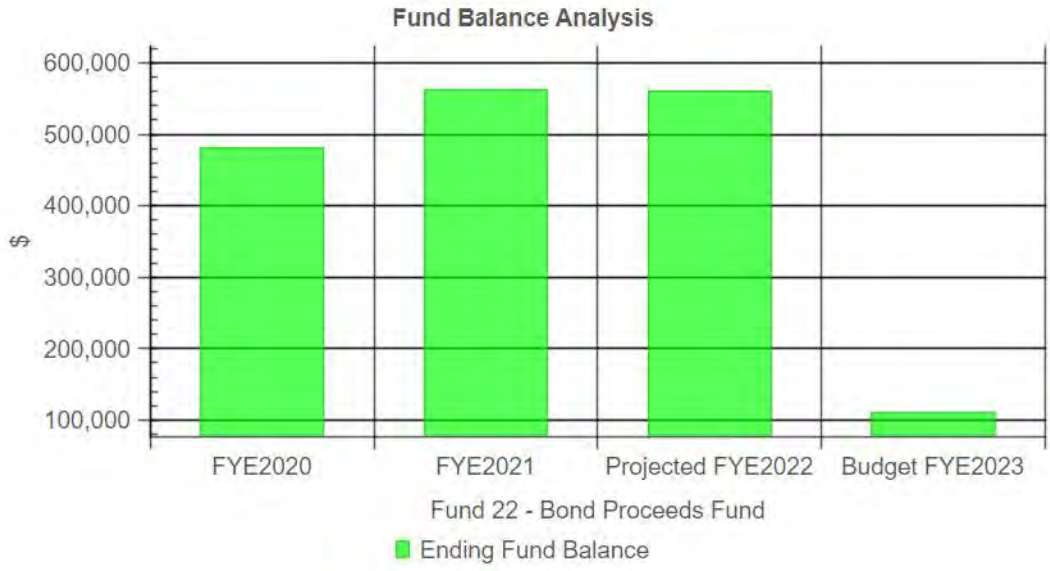
### **2021-2022 Projects Completed**

- Robeson playground equipment purchased, pending installation when weather permits.
- Completed section replacement at Parkland Way.

### **2022-2023 Projects**

- Pickleball Courts at Seaman Field
- Dodds Tennis Center roof replacement
- Playground replacement Zahnd Park (originally Davidson)
- Vehicle replacements

**BOND PROCEEDS FUND CONTINUED**



**BOND PROCEEDS FUND CONTINUED**Champaign Park District  
Budget Category Totals by Fund

	Fund 22 - BOND PROCEEDS FUND			
	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Interest Income	\$ 28,185	\$ 3,135	\$ 1,569	\$ 5,000
Transfers from Other Funds	<u>1,167,900</u>	<u>1,191,272</u>	<u>1,187,200</u>	<u>1,246,724</u>
Total Estimated Revenues	<u>\$ 1,196,085</u>	<u>\$ 1,194,407</u>	<u>\$ 1,188,769</u>	<u>\$ 1,251,724</u>
<b>Appropriations</b>				
Contractual	\$ 3,428	\$ 3,428	\$ 3,428	\$ 3,428
Capital Outlay	448,636	564,689	641,808	1,152,837
Debt Service - Principal	445,000	460,000	480,000	495,000
Debt Service - Interest/Fees	<u>109,783</u>	<u>84,998</u>	<u>65,000</u>	<u>51,500</u>
Total Appropriations	<u>\$ 1,006,847</u>	<u>\$ 1,113,115</u>	<u>\$ 1,190,236</u>	<u>\$ 1,702,765</u>
Net of Revenues Over (Under) Appropriations	189,238	81,292	(1,467)	(451,041)
Beginning Fund Balance	<u>292,014</u>	<u>481,252</u>	<u>562,544</u>	<u>561,077</u>
Ending Fund Balance	<u>\$ 481,252</u>	<u>\$ 562,544</u>	<u>\$ 561,077</u>	<u>\$ 110,036</u>

**Champaign Park District: BOND PROCEEDS FUND**  
**Year End: April 30, 2022**  
**Listing of Projects for Budget Year by Category**

**PROJ 22**

Project	Proposed 04/23	Annotation
<b>Capital Projects</b>		
210012 Parkland Way Replacement Section	55,700	C
210014 Sholem Mechanical Replacements	8,350	C
210017 Tennis Center Court Fans	14,000	C
220004 Dodds 4 Plex Fencing Overhangs	53,625	C
220006 Vehicle Replacement	111,531	C
220007 Playground Replacement	76,800	
220008 Shade Structures at Pool	43,161	
220010 Shop Condensors / HVAC	33,420	
220012 Pickleball Courts at Seaman Field	81,250	
230004 Facilities - HVAC Replacement Hays	25,000	
230005 Roof Replacement Dodds TC	450,000	
230007 Playground Replacement Zahnd (Davidson)	75,000	
230008 Mower Replacement	30,000	
230010 Vehicle Replacements	95,000	
<b>Capital Projects</b>	<b>1,152,837</b>	

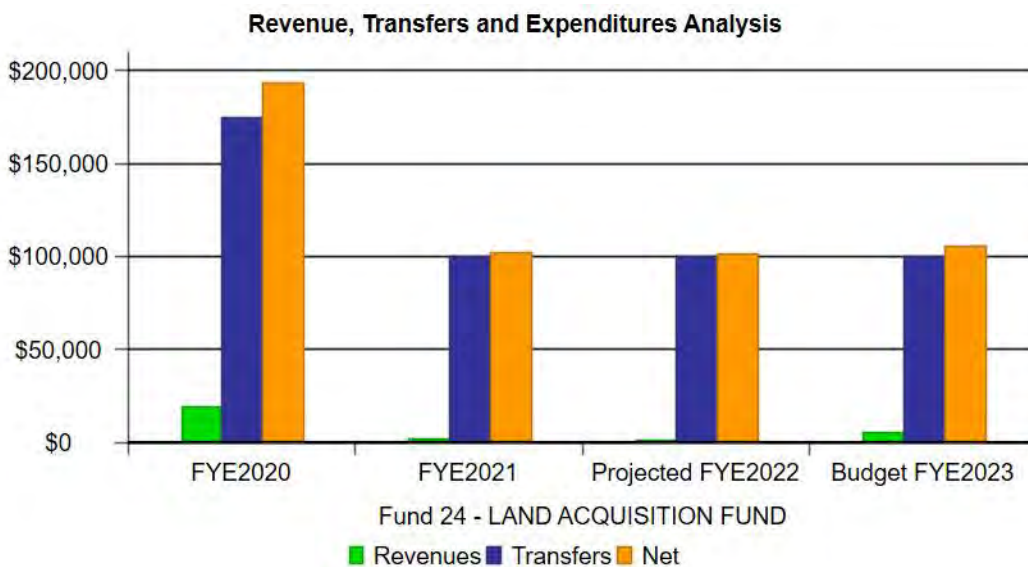
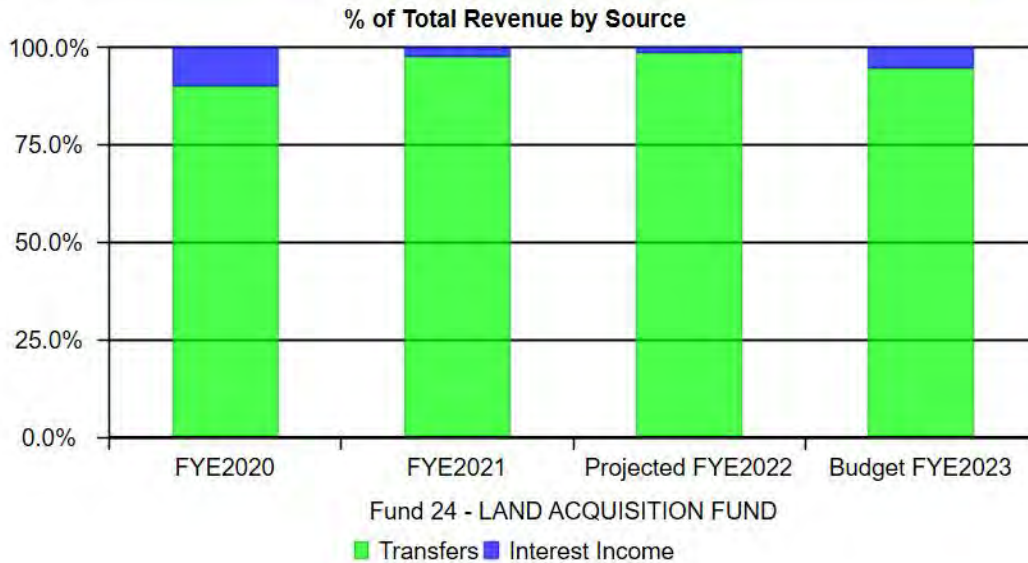
C C/O Carried Over from Prior Year(s)



## LAND ACQUISITION FUND

### Principal Responsibilities

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



### 2021-2022 Accomplishments

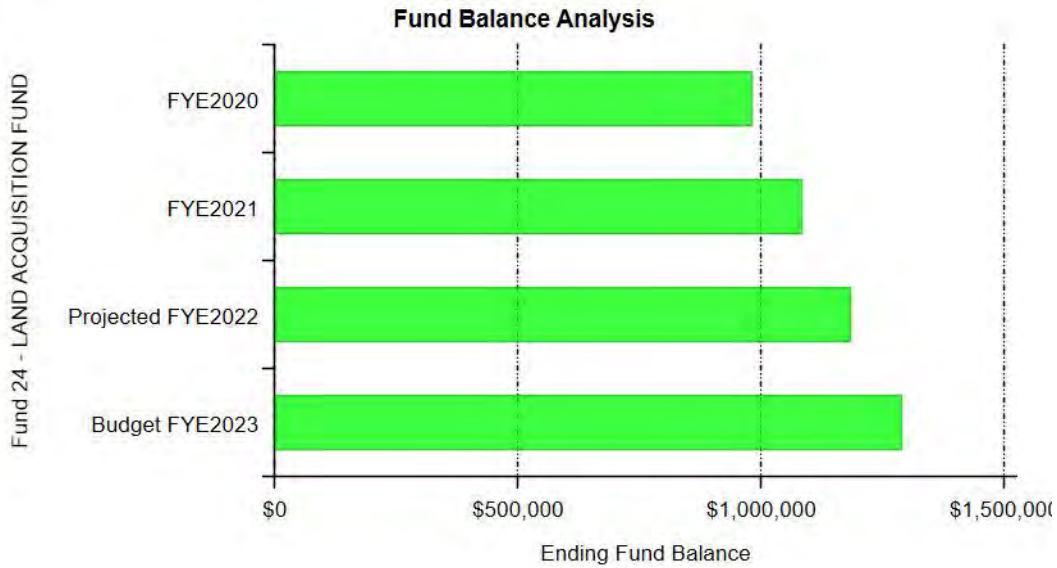
- Transferred \$100,000 from excess fund balance from the General Fund into the Land Acquisition Fund for future purchases.

### 2022-2023 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.

**LAND ACQUISITION FUND CONTINUED**

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 the fund balance as a percentage of expenditures as with the other funds, the cumulative fund balance by fiscal year has been shown instead.



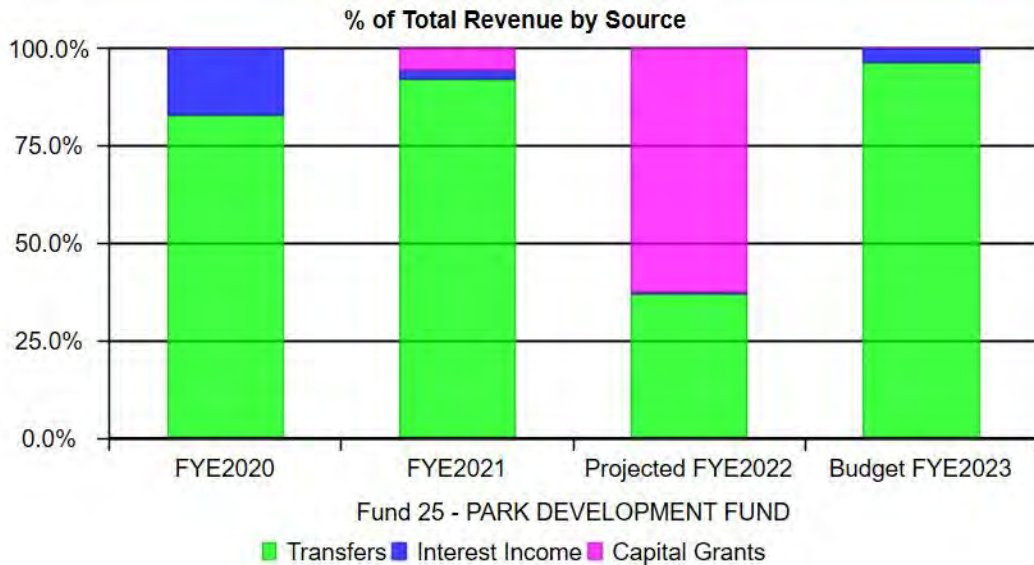
Champaign Park District  
Budget Category Totals by Fund

	Fund 24 - LAND ACQUISITION FUND			
	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Interest Income	\$ 18,757	\$ 2,108	\$ 1,246	\$ 5,500
Transfers from Other Funds	174,723	100,000	100,000	100,000
<b>Total Estimated Revenues</b>	<b>\$ 193,480</b>	<b>\$ 102,108</b>	<b>\$ 101,246</b>	<b>\$ 105,500</b>
<b>Appropriations</b>				
<b>Total Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net of Revenues Over (Under) Appropriations	\$ 193,480	\$ 102,108	\$ 101,246	\$ 105,500
Beginning Fund Balance	786,462	979,942	1,082,050	1,183,296
<b>Ending Fund Balance</b>	<b>\$ 979,942</b>	<b>\$ 1,082,050</b>	<b>\$ 1,183,296</b>	<b>\$ 1,288,796</b>

## PARK DEVELOPMENT FUND

### Principal Responsibilities

The Park Development fund was established in May 2016 by Board action to commit funds for future developments in the parks. The only source of planned revenue aside from future Board approved transfers, is interest income.

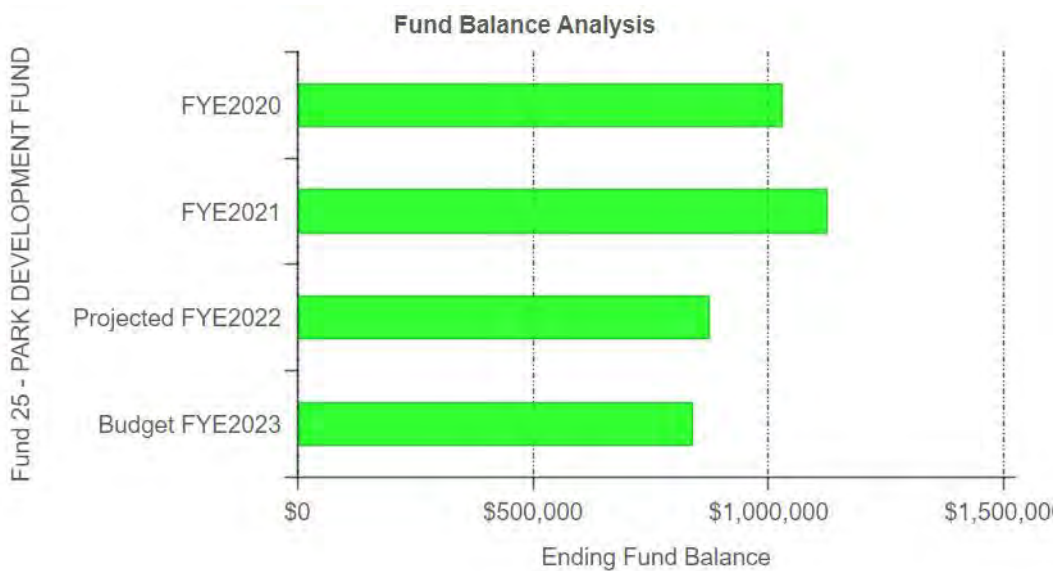


### 2021-2022 Accomplishments

- Transferred \$100,000 for future projects deemed priorities by the Board of Commissioners.
- Spalding Park Improvement project well underway with completion in Summer 2022..

### 2022-2023 Goals

- Additional funds of \$100,000 to be transferred in for future projects as deemed priorities by the Board of Commissioners.



**PARK DEVELOPMENT FUND CONTINUED**

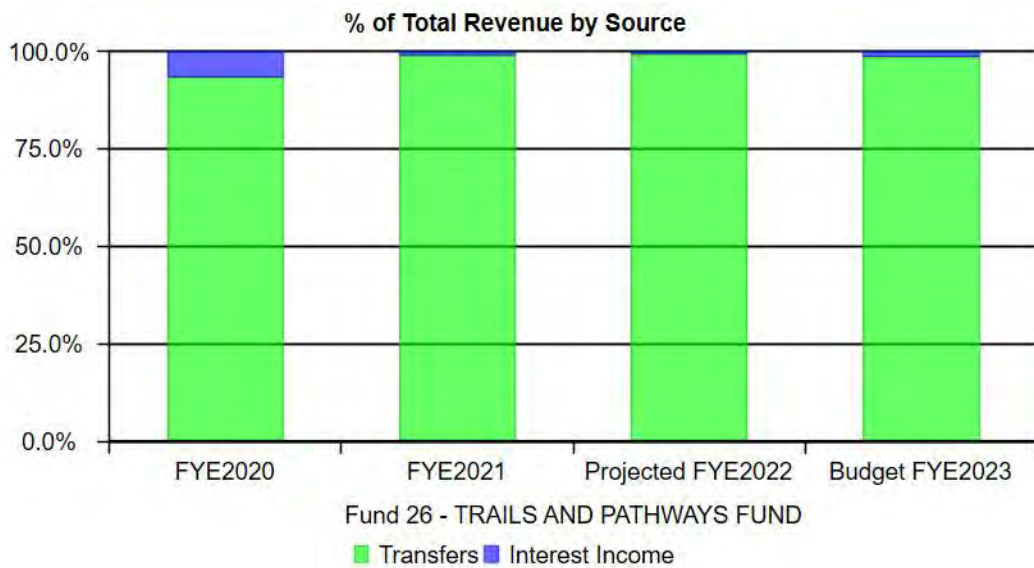
Champaign Park District  
Budget Category Totals by Fund

	Fund 25 - PARK DEVELOPMENT FUND			
	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Capital Grants	\$ -	\$ 6,114	\$ 167,386	\$ -
Special Receipts	-	-	1,300	-
Interest Income	20,319	2,212	947	3,500
Transfers from Other Funds	100,000	100,000	100,000	100,000
Total Estimated Revenues	<u>\$ 120,319</u>	<u>\$ 108,326</u>	<u>\$ 269,633</u>	<u>\$ 103,500</u>
<b>Appropriations</b>				
Capital Outlay	\$ -	\$ 12,228	\$ 520,000	\$ 138,000
Total Appropriations	<u>-</u>	<u>12,228</u>	<u>520,000</u>	<u>138,000</u>
Net of Revenues Over (Under) Appropriations	120,319	96,098	(250,367)	(34,500)
Beginning Fund Balance	907,933	1,028,252	1,124,350	873,983
Ending Fund Balance	<u>\$ 1,028,252</u>	<u>\$ 1,124,350</u>	<u>\$ 873,983</u>	<u>\$ 839,483</u>

## TRAILS AND PATHWAYS FUND

### Principal Responsibilities

The Trails and Pathways fund was established in May 2016 by Board action to commit funds for trails and pathways throughout the Park District.

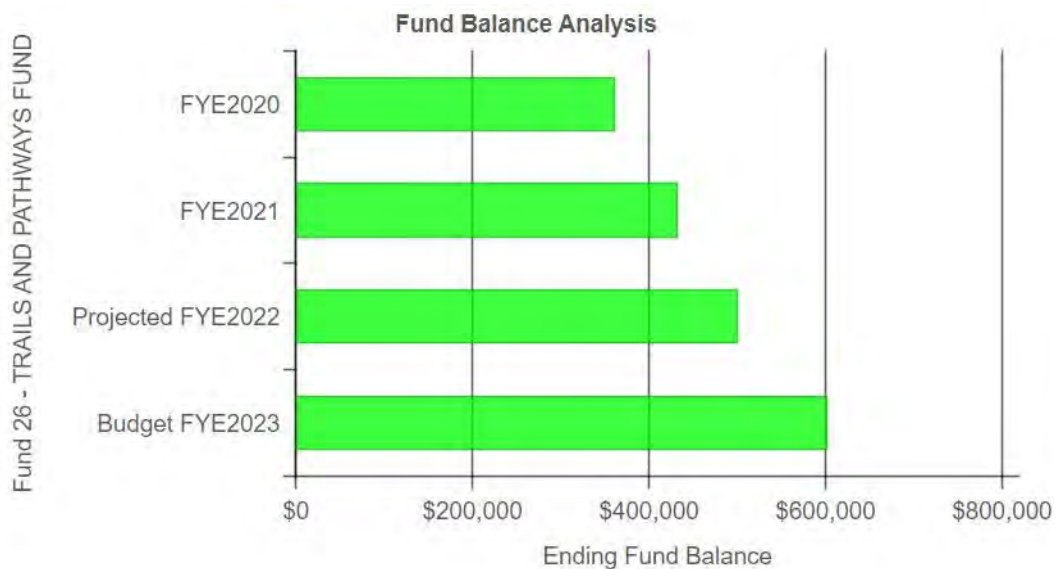


### 2021-2022 Accomplishments

- Transferred \$100,000 into fund for future trails and pathways.

### 2022-2023 Goals

- Maintain quality of existing facilities, parks and trails.
- Additional funding of \$100,000 to be transferred into this fund to be used for future trail and pathway development within the Park District.



**TRAILS AND PATHWAYS FUND CONTINUED**

Champaign Park District  
Budget Category Totals by Fund

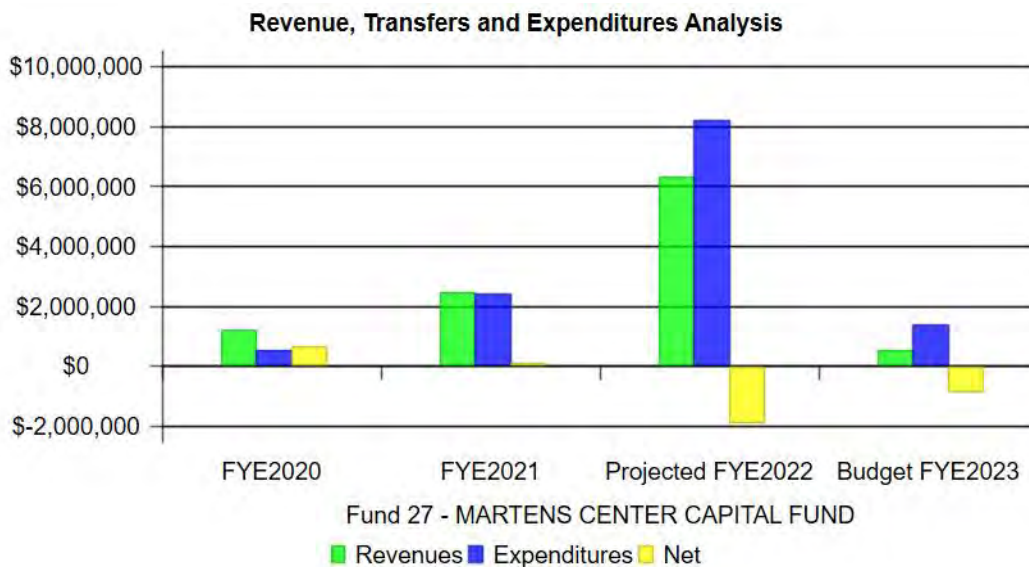
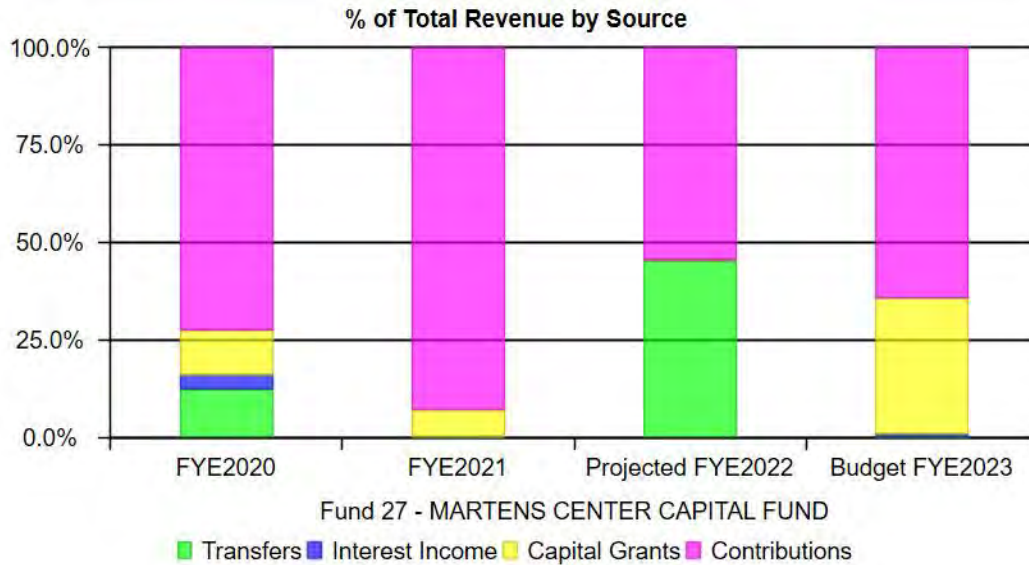
Fund 26 - TRAILS AND PATHWAYS FUND

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Interest Income	\$ 6,930	\$ 789	\$ 465	\$ 1,200
Transfers from Other Funds	100,000	100,000	100,000	100,000
Total Estimated Revenues	<u>\$ 106,930</u>	<u>\$ 100,789</u>	<u>\$ 100,465</u>	<u>\$ 101,200</u>
<b>Appropriations</b>				
Capital Outlay	\$ 53,500	\$ 29,650	\$ 32,725	\$ -
Total Appropriations	<u>53,500</u>	<u>29,650</u>	<u>32,725</u>	<u>-</u>
Net of Revenues Over (Under) Appropriations	53,430	71,139	67,740	101,200
Beginning Fund Balance	307,486	360,916	432,055	499,795
Ending Fund Balance	<u>\$ 360,916</u>	<u>\$ 432,055</u>	<u>\$ 499,795</u>	<u>\$ 600,995</u>

## MARTENS CENTER CAPITAL FUND

### Principal Responsibilities

The Martens Center Capital fund was established in FYE2018 as a direct result of a donor contribution. This fund contains money for capital improvements made at this specific site through donations and fundraising efforts, as well as saving for start-up costs when the facility is opened in the future. Receipts from this fund include anticipated donations, grant funding, and transfers which will be used for contractual expenditures to develop the existing park. FYE2023 includes grant revenue awarded for the completion of the Human Kinetics Park Outdoor improvements.



### 2021-2022 Accomplishments

- Started construction on the Martens Center facility in March 2021 nearing completion.
- Completed Human Kinetics Park outdoor improvements under the OSLAD grant award.
- Board approved three new full-time positions for the opening of Martens Center which will be part of the Recreation Fund operating budget.

## MARTENS CENTER CAPITAL FUND CONTINUED

### 2022-2023 Goals

- Martens Center grand opening is set for July 2022

Champaign Park District  
Budget Category Totals by Fund

	Fund 27 - MARTENS CENTER CAPITAL FUND			
	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Contributions/Sponsorships	\$ 871,636	\$ 2,213,513	\$ 3,423,170	\$ 340,000
Capital Grants	137,630	167,313	15,057	184,943
Special Receipts	-	83,122	-	-
Interest Income	42,321	5,145	2,484	5,000
Transfers from Other Funds	150,000	-	2,859,548	-
Total Estimated Revenues	<u>\$ 1,201,587</u>	<u>\$ 2,469,093</u>	<u>\$ 6,300,259</u>	<u>\$ 529,943</u>
<b>Appropriations</b>				
Contractual	\$ 142,358	\$ 256,720	\$ 192,821	\$ 5,065
Commodities/Supplies	-	70	-	-
Capital Outlay	395,015	2,139,541	8,002,302	1,363,679
Total Appropriations	<u>537,373</u>	<u>2,396,331</u>	<u>8,195,123</u>	<u>1,368,744</u>
Net of Revenues Over (Under) Appropriations	664,214	72,762	(1,894,864)	(838,801)
Beginning Fund Balance	1,996,655	2,660,869	2,733,631	838,767
Ending Fund Balance	<u>\$ 2,660,869</u>	<u>\$ 2,733,631</u>	<u>\$ 838,767</u>	<u>\$ (34)</u>



## General Fund: Marketing & Communications

### **Principal Responsibilities**

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 85,000 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.

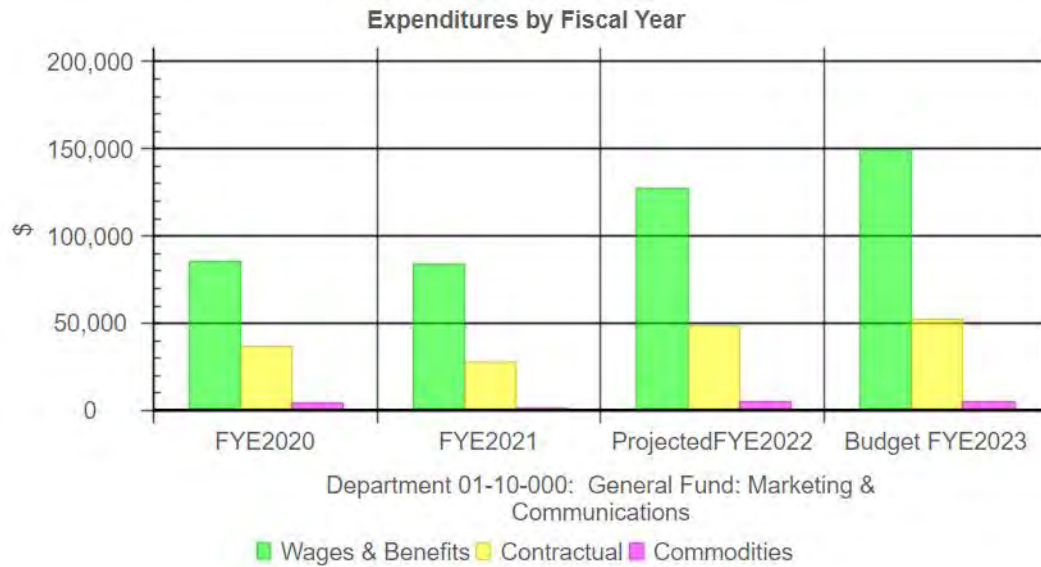
### **Employees Funded by Marketing - Positions and Numbers**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Director of Marketing and Communications	1.00	1.00	1.00	1.00
Graphic Designer (Allocated)	0.25	0.25	0.25	0.25
Marketing Coordinator	1.00	1.00	0.20	-
Marketing Manager	-	-	0.80	1.00
Part-Time Marketing Assistant	0.48	-	0.25	0.48
Total FTE's	<u>2.73</u>	<u>2.25</u>	<u>2.50</u>	<u>2.73</u>

### **Performance Indicators**

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
CPD Website Visits	499,405	365,872	534,032	550,000
CPD Facebook Followers	10,395	10,249	11,950	12,000
CPD Twitter Followers	6,011	6,105	6,197	6,250
CPD Instagram Followers	3,253	3,831	4,077	4,150
CUSR Facebook Followers	1,012	1,136	1,232	1,250
CUSR Website Visits started 2018	18,432	12,379	19,573	20,000

**General Fund: Marketing & Communications**



**General Fund**  
**Department 01-10-000: General Fund: Marketing & Communicatio**

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
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**Estimated Revenues**

Total Estimated Revenues	\$ -	\$ -	\$ -	\$ -
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**Appropriations**

Salaries and Wages	\$ 84,732	\$ 82,953	126,471	\$ 148,417
Fringe Benefits	847	844	805	840
Contractual	37,048	27,618	48,352	52,618
<b>Total Appropriations</b>	<b>\$ 126,909</b>	<b>\$ 112,629</b>	<b>\$ 180,716</b>	<b>\$ 206,925</b>
Net of Revenues Over (Under) Appropriations	\$ (126,909)	\$ (112,629)	\$ (180,716)	\$ (206,925)

**General Fund: Marketing & Communications**

General Fund  
Department 01-10-000: General Fund: Marketing & Communications

<b>Estimated Revenues</b>	_____	_____
Total Estimated Revenues	_____	_____
<b>Appropriations</b>		
Salaries and Wages		
Fringe Benefits		
Contractual	_____	_____
Total Appropriations	_____	_____
Net of Revenues Over (Under) Appropriations	_____	_____

Total expenditures increased 14.5% over prior fiscal year projected. The increase is comprised of staff increases in full-time staff, along with the rehiring of the part-time marketing assistant that was suspended as a result of the pandemic. This position was reinstated mid-year FYE2022 and is scheduled for 19 hours per week.

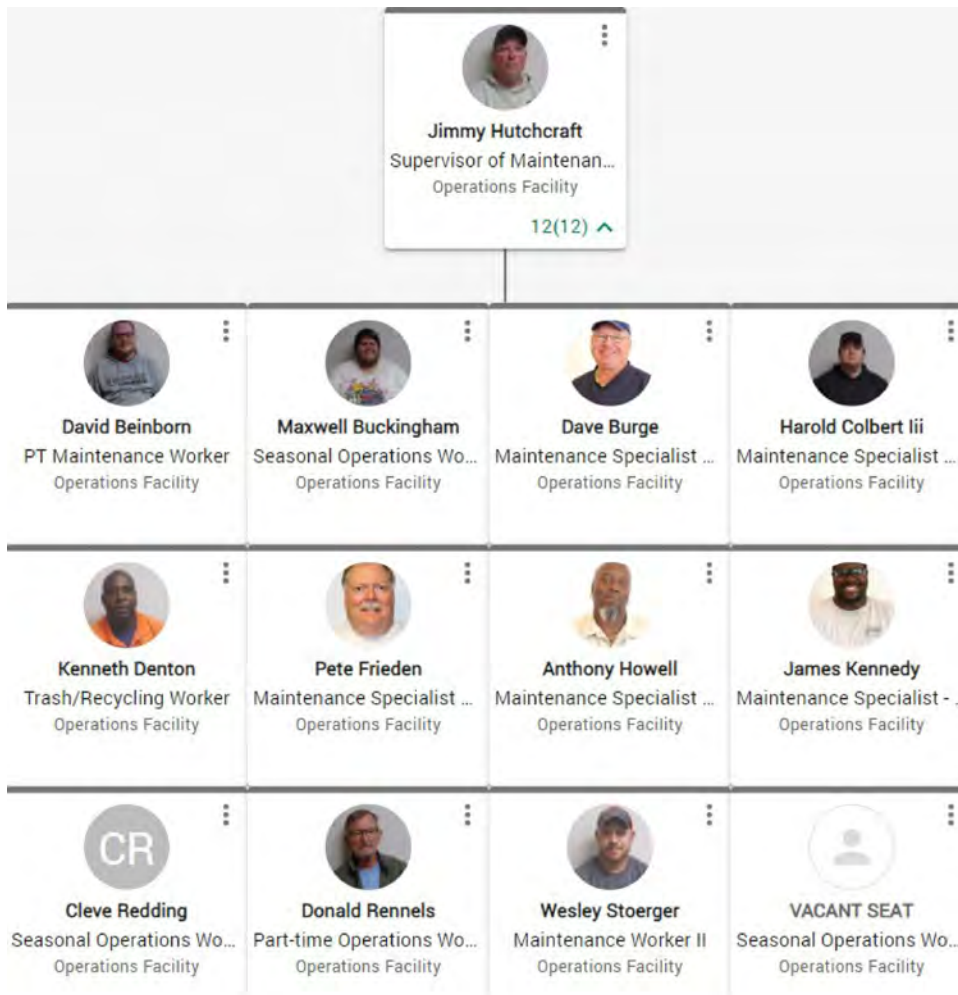
Increase in contractual includes year-round videography services plus additional advertising costs to promote expanded programming and addition of the Martens Center.

## General Fund: Operations

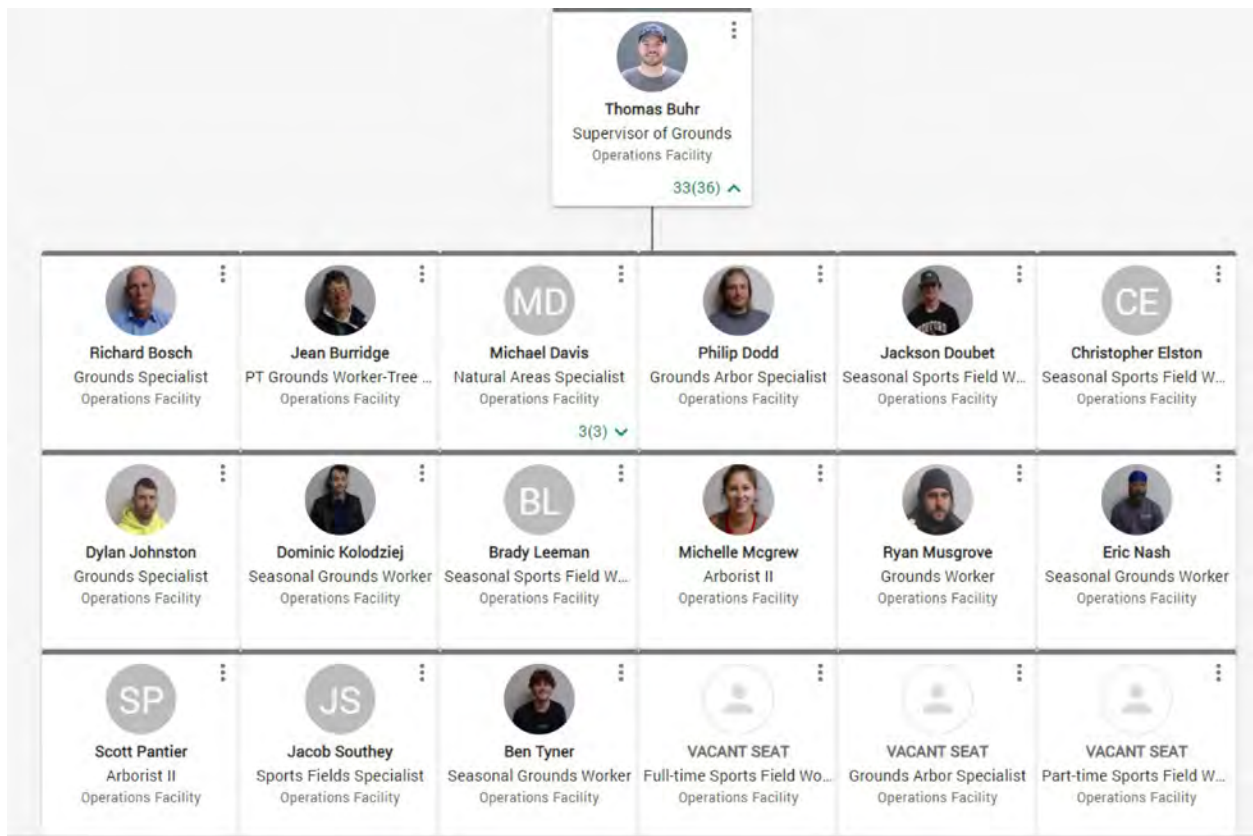
### Principal Responsibilities

Oversees the enhancement, maintenance and daily operations of all Park District facilities, parks, grounds, equipment, park features, and trails. The department includes the following divisions:

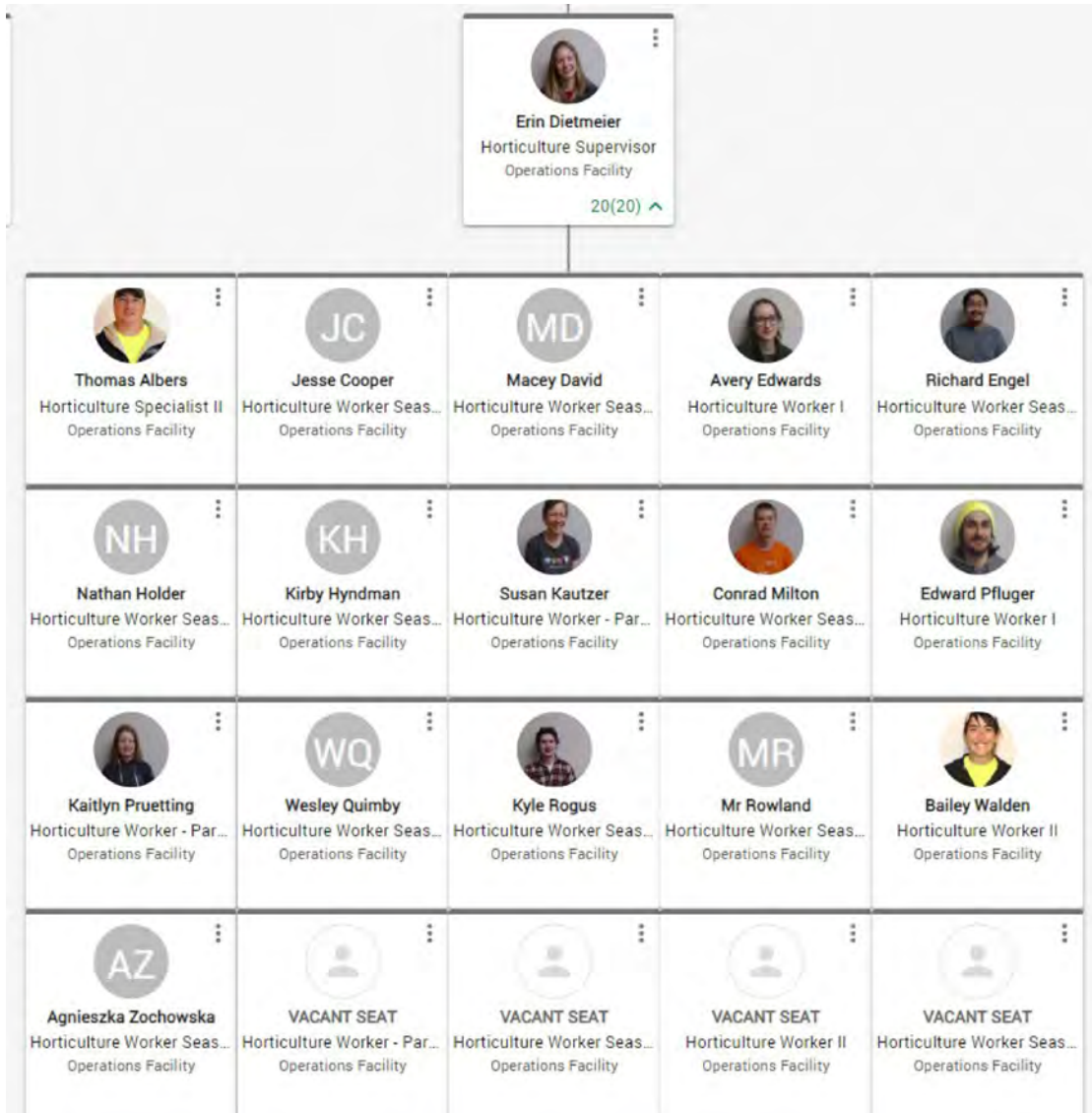
- **Maintenance Division** - maintains all structures within the Park District including all buildings, swimming pool and splash pads, pavilions, fountains, irrigation, lighting and equipment. Responsible for all HVAC, electrical, plumbing, carpentry, fleet maintenance and assists with ADA upgrades. 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.



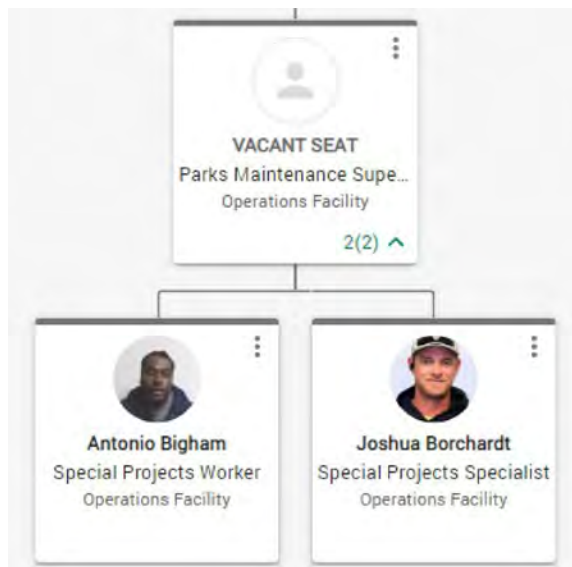
- **Grounds Division** - manages the Park District's turf, trees, installation and maintenance of natural and prairie areas. Responsibilities include oversight of all contract mowers, the mowing and trimming of the Park District's "signature" parks, and all arbor duties, including removal, care and installation.



- **Horticulture Division** - improves the aesthetic quality of the Park District through design, installation and maintenance of flowers, plantings, and signage. Responsibilities include flower islands, all beds within the parks, ornamental plantings, natural areas and prairies, and park signs.



- **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. This division has three full-time employees.



**Employees Funded by Operations - Positions and Numbers**

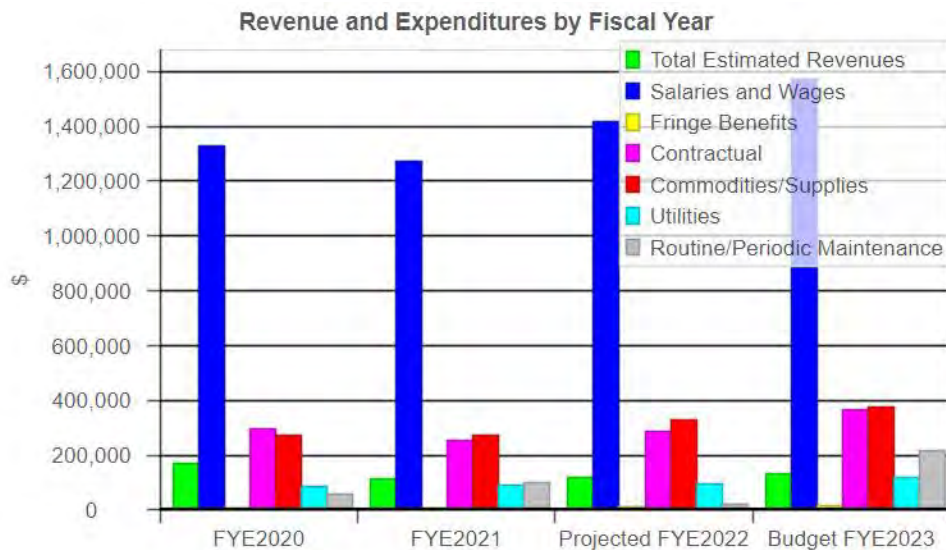
Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
<b>Operations</b>				
<b>Operations Administration</b>				
Director of Operations	1.00	1.00	1.00	1.00
Admin Assistant & Reservations Coordinator	1.00	0.66	N/A	N/A
Assistant Director of Operations	-	0.34	1.00	1.00
Subtotal Operations Admin	2.00	2.00	2.00	2.00
<b>Maintenance</b>				
Grounds & Maintenance Supervisor	1.00	0.66	N/A	N/A
Supervisor of Maintenance (new in 2021)	N/A	0.34	1.00	1.00
Maintenance Specialist Carpentry	1.00	1.00	1.00	1.00
Maintenance Specialist Plumbing	1.00	1.00	1.00	1.00
Maintenance Specialist Electrical	1.00	1.00	1.00	1.00
Maintenance Specialist HVAC	0.33	1.00	1.00	1.00
Maintenance Specialist Mechanic	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00
Trash/Recycling Worker	1.00	1.00	1.00	1.00
Part-Time Operations Worker	0.48	-	0.48	0.48
Subtotal Maintenance	7.81	8.00	8.48	8.48
<b>Grounds</b>				
Arborist	2.00	2.00	2.00	2.00
Fabricator	0.80	0.63	N/A	N/A
Grounds Arbor Specialist	1.00	1.00	1.00	1.00
Grounds Specialist	2.00	2.00	2.00	2.00
Grounds Worker	2.00	2.00	1.00	1.00
Horticulture & Natural Areas Supervisor	0.66	N/A	N/A	N/A
Natural Areas Coordinator	1.00	1.00	N/A	N/A
Natural Areas Specialist	N/A	N/A	1.00	1.00
Part-Time Grounds Worker Tree Inventory	0.48	0.48	0.48	0.48

### Employees Funded by Operations - Positions and Numbers

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Sports Field Specialist (Rec Fund)	1.00	1.00	1.00	1.00
Sports Field Worker (Rec Fund)	1.00	1.00	1.00	1.00
Supervisor of Grounds (new in 2021)	N/A	1.00	1.00	1.00
Subtotal Grounds	<u>11.94</u>	<u>12.11</u>	<u>10.48</u>	<u>10.48</u>
<b>Horticulture</b>				
Horticulture Supervisor	1.00	1.00	1.00	1.00
Horticulture Specialist	3.00	3.00	1.00	1.00
Horticulture Worker	1.00	1.00	3.00	3.00
Subtotal Horticulture	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<b>Special Projects</b>				
Parks Maintenance Supervisor (allocated prior to 2023)	0.50	0.50	0.50	1.00
Special Projects Specialist	0.92	1.00	1.00	1.00
Special Projects Worker	1.00	0.92	1.00	1.00
Subtotal Special Projects	<u>2.42</u>	<u>2.42</u>	<u>2.50</u>	<u>3.00</u>
Total FTE's	<u><u>29.17</u></u>	<u><u>32.11</u></u>	<u><u>30.96</u></u>	<u><u>30.96</u></u>

Performance Indicators	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Operating Expenditure Per Capita	\$ 23.20	\$ 22.45	\$ 24.24	\$ 29.90
Operating Expenditure Per Acre	\$ 2,965	\$ 2,897	\$ 3,052	\$ 3,052
Total Acres	689	689	708	708
Trees in the Park System	8,374	7,540	7,652	7,700
# of Trees Planted	157	133	183	185
# of Flower Beds	282	162	276	276
# of Flowers Planted	84,459	58,570	75,380	76,000





**General Fund  
Department 01-20-000 General Fund: Operations**

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 153,331	\$ 108,158	\$ 116,478	\$ 121,994
Special Receipts	15,198	5,615	290	8,600
<b>Total Estimated Revenues</b>	<u>\$ 168,529</u>	<u>\$ 113,773</u>	<u>\$ 116,768</u>	<u>\$ 130,594</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 1,328,688	\$ 1,270,328	\$ 1,416,527	\$ 1,572,690
Fringe Benefits	6,389	8,181	12,304	16,970
Contractual	295,929	255,619	285,705	363,645
Commodities/Supplies	270,472	270,853	330,248	376,530
Utilities	85,778	89,935	94,952	119,865
Routine/Periodic Maintenance	55,388	100,913	20,742	214,706
<b>Total Appropriations</b>	<u>\$ 2,042,644</u>	<u>\$ 1,995,829</u>	<u>\$ 2,160,478</u>	<u>\$ 2,664,406</u>
<b>Net of Revenues Over (Under) Appropriations</b>	<u>\$ (1,874,115)</u>	<u>\$ (1,882,056)</u>	<u>\$ (2,043,710)</u>	<u>\$ (2,533,812)</u>

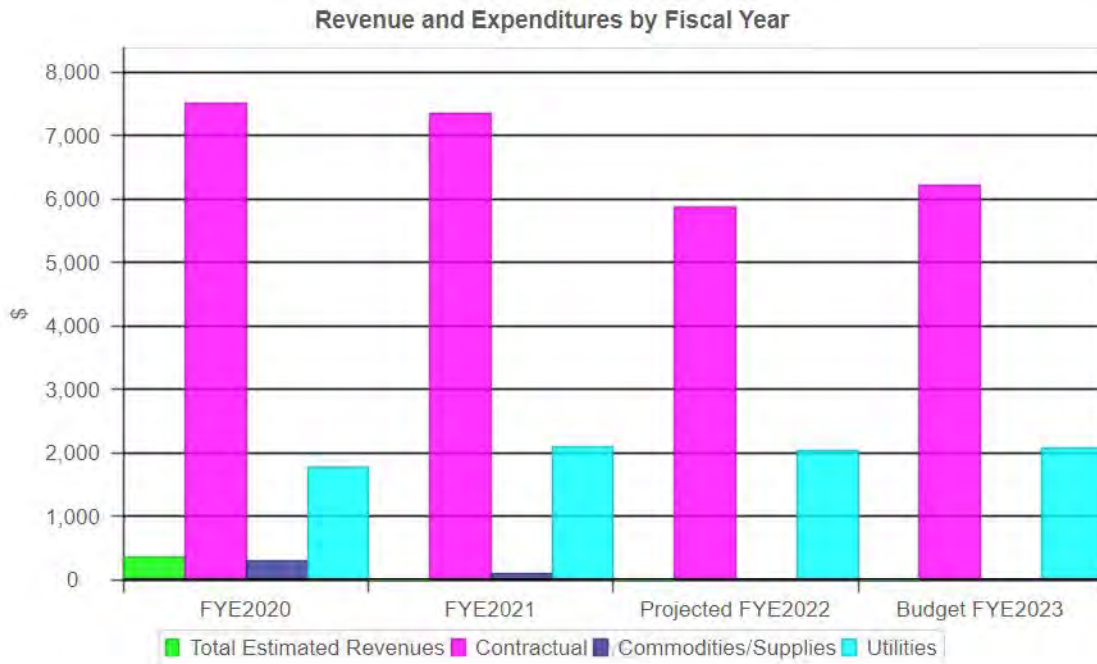
Total revenue budgeted for FYE2023 is \$13,826 more than prior year and accounts for funds from the agreement for Carle at the Fields Trail, and the flower island revenues.

FYE2023 budgeted expenditures are 23.3% more than prior year. This increase is seen across the board. The increase in fringe benefits is a result of filling vacancies and the elected benefits selected. In addition, impact awards distributed throughout the year were coded to the department the employee worked in, where as in the prior years this was posted to general fund.

**01-30-098 Douglass Branch Library**

**Principal Responsibilities**

This is the District's portion of any shared costs at Douglass Branch Library. Total expenditures are comparable to prior year.



**General Fund  
Department 01-30-098 Douglass Branch Library**

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Special Receipts	\$ 355	\$ -	\$ -	\$ -
<b>Appropriations</b>				
Contractual	7,499	7,348	5,862	6,210
Commodities/Supplies	291	102	-	-
Utilities	1,765	2,085	2,024	2,080
Total Appropriations	\$ 9,555	\$ 9,535	\$ 7,886	\$ 8,290
Net of Revenues Over (Under) Appropriations	\$ (9,200)	\$ (9,535)	\$ (7,886)	\$ (8,290)

**Department 01-20-300 General Fund: Planning**

**Principal Responsibilities**

This department 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 capital projects; OSLAD, PARC, SEDAC, and DCEO grants are the most common.

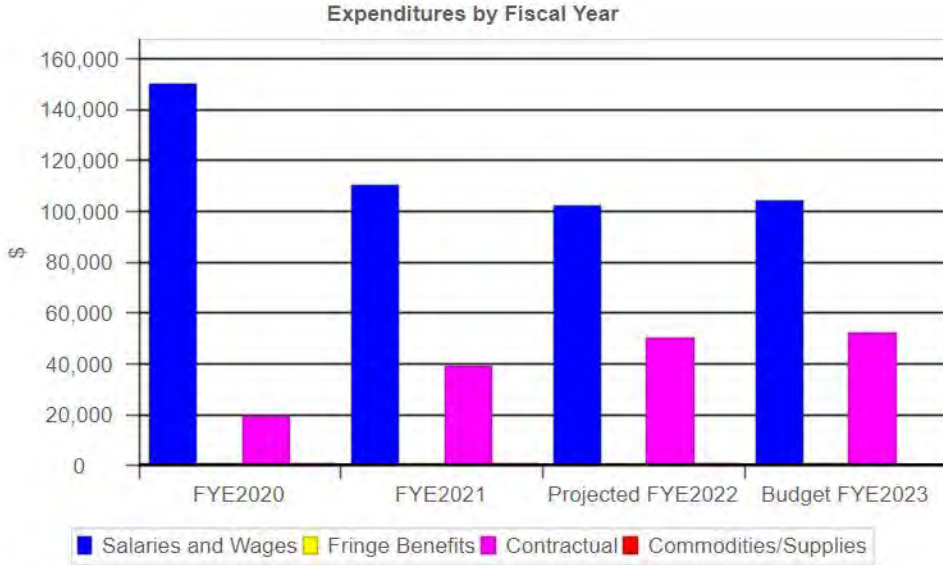
**Employees Funded by Administration - Positions and Numbers**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
<b>Planning</b>				
Director of Planning	1.00	1.00	1.00	1.00
Park Planner II partially vacant	1.00	1.00	-	0.75
Planning Coordinator (reclassified)	1.00	1.00	0.67	-
<b>Total FTE's</b>	<b>3.00</b>	<b>3.00</b>	<b>1.67</b>	<b>1.75</b>

The Park Coordinator position was reclassified to a Park Planner when the vacancy was created in January 2022. There are a total of two full-time positions in the Planning Department.

Performance Indicators	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Operating Expenditure Per Capita	\$ 1.94	\$ 1.68	\$ 1.71	\$ 1.76

**General Fund: Planning**



General Fund  
Department 01-20-300 General Fund: Planning

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
<b>Appropriations</b>				
Salaries and Wages	\$ 149,959	\$ 109,977	\$ 102,161	\$ 104,115
Fringe Benefits	830	423	403	600
Contractual	19,317	39,162	50,134	51,970
Commodities/Supplies	359	122	131	150
<b>Total Appropriations</b>	<b>\$ 170,465</b>	<b>\$ 149,684</b>	<b>\$ 152,829</b>	<b>\$ 156,835</b>
<b>Net of Revenues Over (Under) Appropriations</b>	<b>\$ (170,465)</b>	<b>\$ (149,684)</b>	<b>\$ (152,829)</b>	<b>\$ (156,835)</b>

FYE2023 budgeted expenditures are 23.3% more than prior year. The Park Coordinator position has been open since January 2022. The replacement of this position will be a Park Planner, with a higher salary. This position is currently being advertised and therefore budget only includes nine months salary.

# Champaign Park District

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**General Fund: Administration**

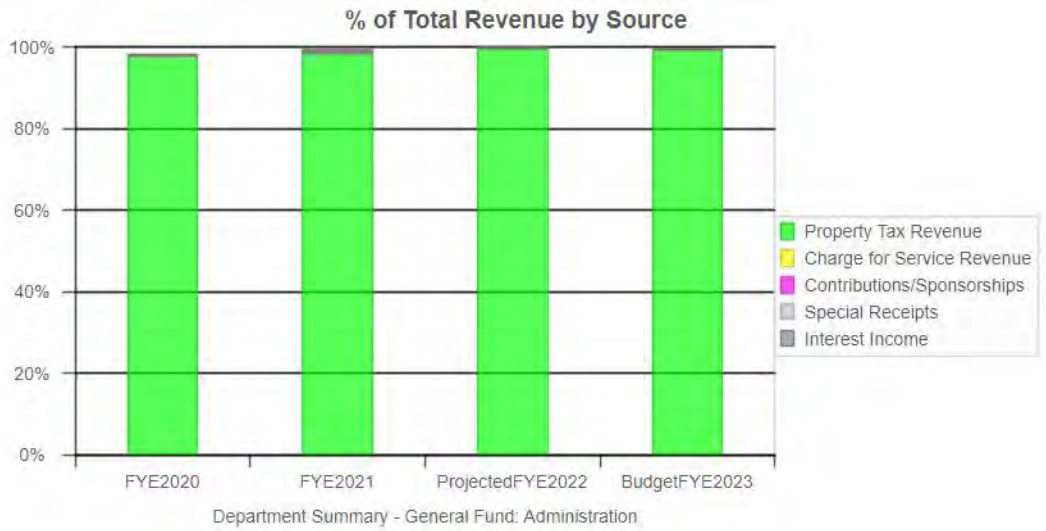
**Principal Responsibilities**

**Department Summary - 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**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
<b>Administration</b>				
Executive Director	1.00	1.00	1.00	1.00
Director of Administrative Services	-	-	0.50	1.00
Assistant Director of Administrative Services	-	-	0.50	0.50
Assistant To The Executive Director	1.00	1.04	0.50	-
	<u>2.00</u>	<u>2.04</u>	<u>2.50</u>	<u>2.50</u>
<b>Finance</b>				
Development Director (now under Marketing)	1.00	1.00	1.00	-
Administrative Assistant	0.87	0.87	1.00	1.00
Building Service Worker @ BMC	1.00	1.00	1.00	1.00
Accounting and Procurement Clerk (Allocated)	-	-	0.20	0.20
Accounting Clerk	1.00	0.50	-	-
Administrative Assistant	1.00	1.00	0.90	0.90
Assistant Director Of Finance	1.00	1.00	1.00	1.00
Budget Manager	-	-	-	0.75
	<u>5.87</u>	<u>5.37</u>	<u>5.10</u>	<u>4.85</u>
<b>HR &amp; IT (Risk is under Fund 04)</b>				
Director of Human Resources	-	-	0.50	1.00
Human Resource Manager	-	-	1.00	1.00
Human Resource Coordinator	1.00	1.00	-	-
Director of HR, IT, and Risk	1.00	1.00	0.50	-
Administrative Assistant (Finance)	-	-	0.10	0.10
	<u>2.00</u>	<u>2.00</u>	<u>2.10</u>	<u>2.10</u>
Total FTE's	<u>9.87</u>	<u>9.41</u>	<u>9.70</u>	<u>9.45</u>

**General Fund: Administration**





**General Fund: Administration**

**2022-23 Goals**

**2.1 FINANCE**

**OBJECTIVES:**

- Continuously evaluate and improve processes to maximize efficiencies related to purchasing.
- Assess the impact of minimum wage increases and assist with strategy to manage costs over the next five years.

**3.1 HUMAN RESOURCE, TECHNOLOGY, AND RISK MANAGEMENT**

**OBJECTIVES:**

- Attract, develop, and support a diverse community of Park District employees who are engaged in their work, and motivated to perform at their full potential. Determine the level of service for parks, facilities and amenities to meet all residents' needs.

**Performance Indicators**

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Operating Expenditures per Capita	17.93	\$ 18.45	\$ 18.18	\$ 20.75

General Fund  
Department Summary - General Fund: Administration

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Property Tax Revenue	6,128,989	\$ 6,330,861	\$ 6,674,067	\$ 6,919,500
Charge for Service Revenue	3,334	285	1,044	1,000
Contributions/Sponsorships	1,750	-	-	-
Capital Grants	-	30,000	-	-
Special Receipts	10,500	9,658	2,184	1,750
Interest Income	117,048	54,238	23,542	50,000
<b>Total Estimated Revenues</b>	<b>\$ 6,261,621</b>	<b>\$ 6,425,042</b>	<b>\$ 6,700,837</b>	<b>\$ 6,972,250</b>
<b>Appropriations</b>				
Salaries and Wages	\$ 833,711	\$ 848,907	\$ 800,752	\$ 954,188
Fringe Benefits	371,977	389,772	354,776	385,520
Contractual	232,360	277,747	294,654	336,530
Commodities/Supplies	34,636	23,630	29,709	34,750
Utilities	47,176	46,216	50,229	58,933
Routine/Periodic Maintenance	58,142	53,787	90,181	78,799
Transfers to Other Funds	2,650,000	300,000	1,300,000	1,050,000

**General Fund: Administration**

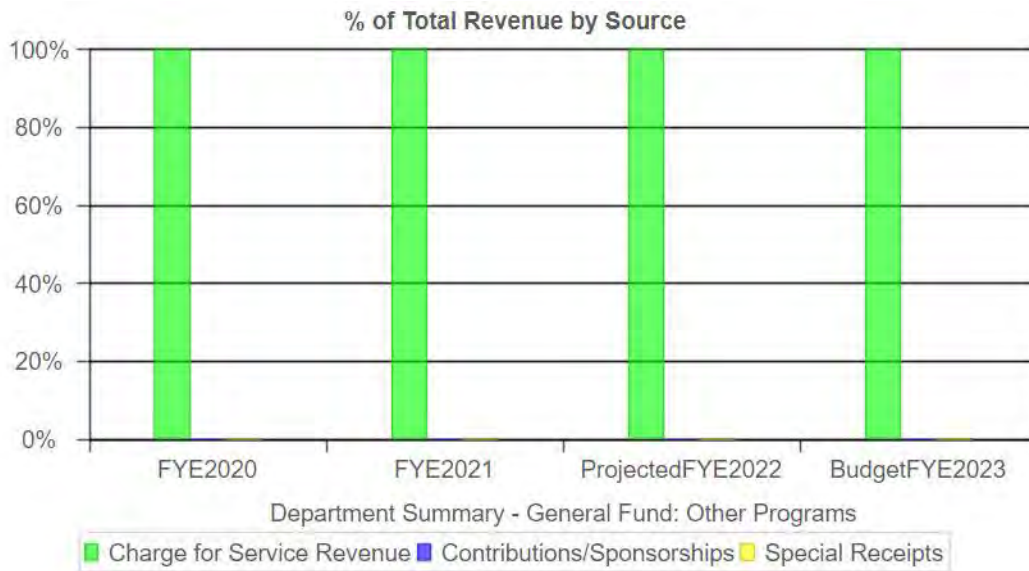
General Fund  
Department Summary - General Fund: Administration

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
Total Appropriations	<u>\$ 4,228,002</u>	<u>\$ 1,940,059</u>	<u>\$ 2,920,301</u>	<u>\$ 2,898,720</u>
Net of Revenues Over (Under) Appropriations	<u>\$ 2,033,619</u>	<u>\$ 4,484,983</u>	<u>\$ 3,780,536</u>	<u>\$ 4,073,530</u>

**General Fund: Other Programs**

**Principal Responsibilities**

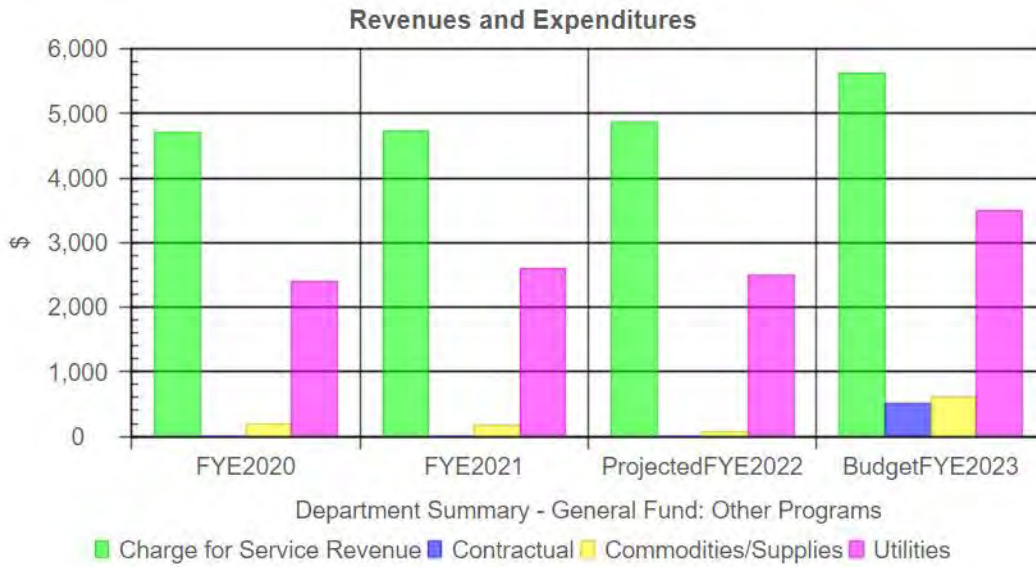
This program offers the Eddie Albert Garden Plots for everyone from the beginning gardener to the experienced. These plots are available in two sizes with elevated plots provided for participants with disabilities. Total FYE2023 the overall budget is in line with prior years with no major changes.



**Performance Indicators**

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	Target FYE2023
Revenues as a % of Direct Cost	182.08 %	170.76 %	189.70 %	122.43 %

**General Fund: Other Programs**



General Fund  
Department Summary - General Fund: Other Programs

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 4,705	\$ 4,730	\$ 4,860	\$ 5,632
<b>Appropriations</b>				
Contractual	\$ -	\$ -	\$ -	\$ 500
Commodities/Supplies	186	171	71	600
Utilities	2,398	2,599	2,491	3,500
Total Appropriations	\$ 2,584	\$ 2,770	\$ 2,562	\$ 4,600
Net of Revenues Over Appropriations	\$ 2,121	\$ 1,960	\$ 2,298	\$ 1,032

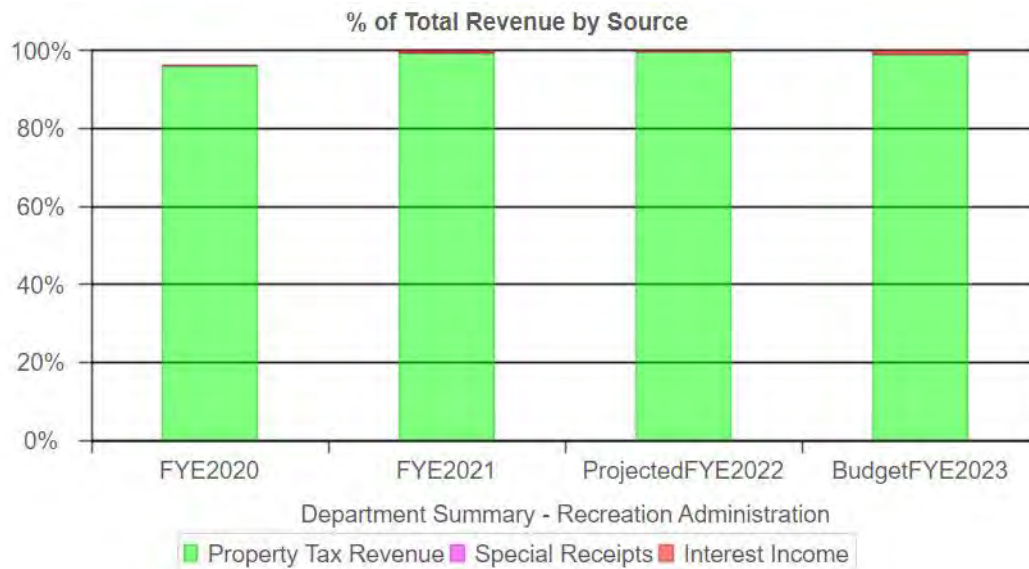
## Recreation Administration

### Principal Responsibilities

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

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
<b>Recreation Administration</b>				
Cultural Arts Manager	0.70	0.70	0.70	0.70
Director Of Recreation	0.50	0.50	0.50	0.50
Director of Revenue Facilities	-	-	-	1.00
<b>Total FTE's</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>2.20</b>



## Recreation Administration

	Recreation Fund			
	Department Summary - Recreation Administration			
	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 2,200,525	\$ 2,266,600	\$ 2,310,705	\$ 2,546,500
Special Receipts	-	6,027	1,345	1,000
Interest Income	<u>86,728</u>	<u>9,703</u>	<u>5,022</u>	<u>20,000</u>
Total Estimated Revenues	<u>\$ 2,287,253</u>	<u>\$ 2,282,330</u>	<u>\$ 2,317,072</u>	<u>\$ 2,567,500</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 150,352	\$ 178,941	\$ 192,386	\$ 230,530
Fringe Benefits	149,631	160,613	161,575	187,138
Contractual	87,574	29,434	83,631	105,064
Commodities/Supplies	2,396	1,129	1,956	2,700
Routine/Periodic Maintenance	17,533	14,301	793	21,000
Transfers to Other Funds	<u>400,000</u>	<u>334,200</u>	<u>1,859,548</u>	<u>590,000</u>
Total Appropriations	<u>\$ 807,486</u>	<u>\$ 718,618</u>	<u>\$ 2,299,889</u>	<u>\$ 1,136,432</u>
Net of Revenues Over Appropriations	<u>\$ 1,479,767</u>	<u>\$ 1,563,712</u>	<u>\$ 17,183</u>	<u>\$ 1,431,068</u>

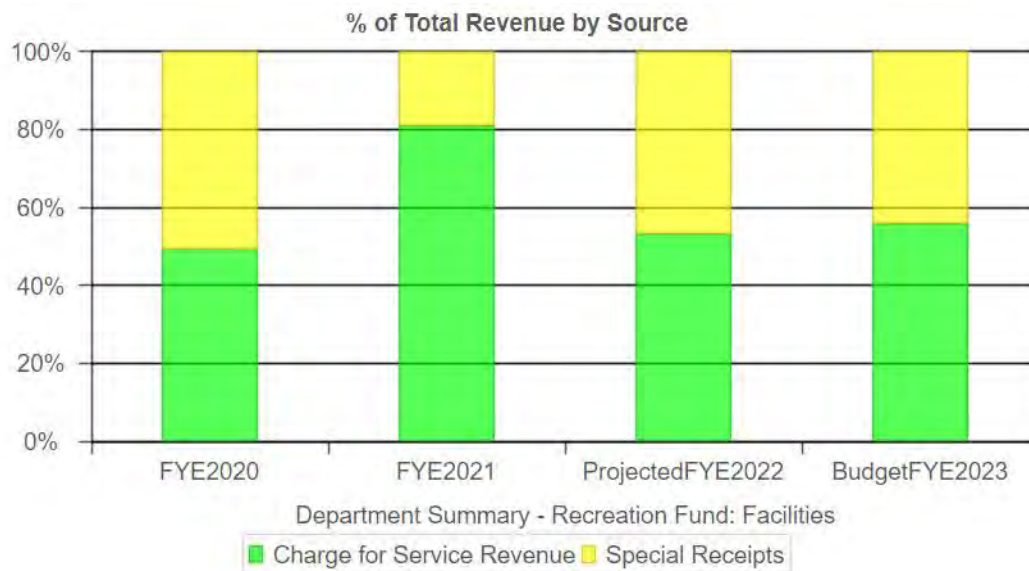
## Recreation Fund: Facilities

### Principal Responsibilities

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

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Building Service Worker @ LRC	1.0	1.0	1.0	1.0
LRC Facility Coordinator	-	-	0.4	2.0
LRC Facility Coordinator II Park Reservations	-	-	-	-
LRC Facility Manager	1.0	1.0	1.3	1.0
LRC Program Coordinator	-	1.0	0.1	-
LRC Receptionist	1.8	1.6	1.2	0.8
<b>Total FTE's</b>	<b>3.8</b>	<b>4.6</b>	<b>4.0</b>	<b>4.8</b>



### 2022-23 Goals

#### 6.3 RECREATION

#### OBJECTIVES:

- Prioritize capital needs for facilities and programming. Implement non-capital improvement budget.

### Performance Indicators

Measure	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
<b>Facility Attendance</b>				
Leonhard Rec Center	102,944	102,944	71,570	60,000

**Recreation Fund: Facilities**

**Performance Indicators**

	<u>FYE2020 Actual</u>	<u>FYE2021 Actual</u>	<u>FYE2022 Projected</u>	<u>FYE2023 Budget</u>
Sholem Aquatic Center	71,846	84,883	73,412	80,000
Dodds Tennis Center	25,422	27,145	21,885	20,000
Douglass Center	21,533	18,308	21,649	15,000
Douglass Annex	12,205	12,327	4,582	5,000
Hays Rec Center	13,108	14,483	8,162	5,000

**Memberships**

Leonhard Rec Center	2,103	2,107	2,527	2,650
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**Recreation Fund: Facilities**

Recreation Fund  
Department Summary - Recreation Fund: Facilities

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 136,876	\$ 78,110	\$ 117,417	\$ 196,623
Special Receipts	140,848	18,225	102,848	155,291
Total Estimated Revenues	<u>\$ 277,724</u>	<u>\$ 96,335</u>	<u>\$ 220,265</u>	<u>\$ 351,914</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 487,718	\$ 428,899	\$ 481,235	\$ 793,349
Fringe Benefits	211	158	77	-
Contractual	40,447	44,848	49,601	73,106
Commodities/Supplies	99,281	63,509	98,664	128,550
Utilities	197,564	172,631	193,999	316,448
Routine/Periodic Maintenance	4,900	11,246	19,599	37,500
Total Appropriations	<u>\$ 830,121</u>	<u>\$ 721,291</u>	<u>\$ 843,175</u>	<u>\$ 1,348,953</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (552,397)</u>	<u>\$ (624,956)</u>	<u>\$ (622,910)</u>	<u>\$ (997,039)</u>

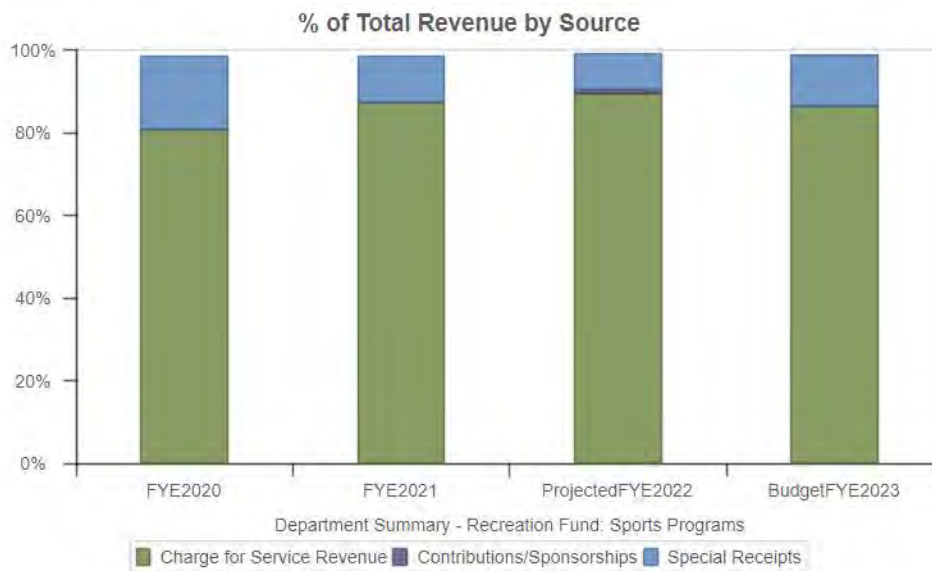
## Recreation Fund: Sports Programs

### Principal Responsibilities

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)

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Adult Sports Coordinator	0.80	0.75	0.28	-
Aquatics & Fitness Manager	-	-	0.11	0.25
Aquatics/Tennis Coord	0.75	0.75	0.41	-
Douglass Park Program Coordinator	0.25	0.25	0.25	0.25
Leonhard Recreation Center Program Coordinator	0.15	0.13	0.07	-
Program Manager	-	-	0.06	0.13
Sports Manager	-	-	0.38	1.00
Tennis & Sports Concessions Manager	-	-	0.34	0.75
Tennis Pro Coordinator	1.00	1.00	1.00	1.00
Youth Sports Coordinator	1.00	1.00	0.54	-
<b>Total FTE's</b>	<b>3.95</b>	<b>3.88</b>	<b>3.44</b>	<b>3.38</b>



### 2022-23 Goals

#### 6.4 RECREATION

#### OBJECTIVES:

- Add video fitness related programs at various recreation centers to provide more opportunities for fitness.
- Create a community-wide health wellness campaign, possibly exploring with local partnerships.

### Performance Indicators

FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
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## Recreation Fund: Sports Programs

### Performance Indicators

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Revenues as a % of Direct Cost	118.2 %	80.1 %	111.3 %	102.6 %
Tennis Center Facility Attendance	25,422	27,145	21,885	20,000

### Recreation Fund Department Summary - Recreation Fund: Sports Programs

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 425,304	\$ 216,556	\$ 458,299	\$ 476,311
Contributions/Sponsorships	3,100	-	3,990	-
Merchandise/Concessions Revenue	5,002	1,849	5,387	6,000
Capital Grants	-	2,100	-	-
Special Receipts	92,392	27,316	44,144	68,616
Total Estimated Revenues	<u>\$ 525,798</u>	<u>\$ 247,821</u>	<u>\$ 511,820</u>	<u>\$ 550,927</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 319,613	\$ 252,916	\$ 345,291	\$ 384,794
Fringe Benefits	363	453	450	840
Contractual	59,379	24,660	47,124	62,222
Commodities/Supplies	40,478	16,503	42,379	58,671
Utilities	25,071	14,858	24,691	30,373
Total Appropriations	<u>\$ 444,904</u>	<u>\$ 309,390</u>	<u>\$ 459,935</u>	<u>\$ 536,900</u>
Net of Revenues Over (Under) Appropriations	<u>\$ 80,894</u>	<u>\$ (61,569)</u>	<u>\$ 51,885</u>	<u>\$ 14,027</u>

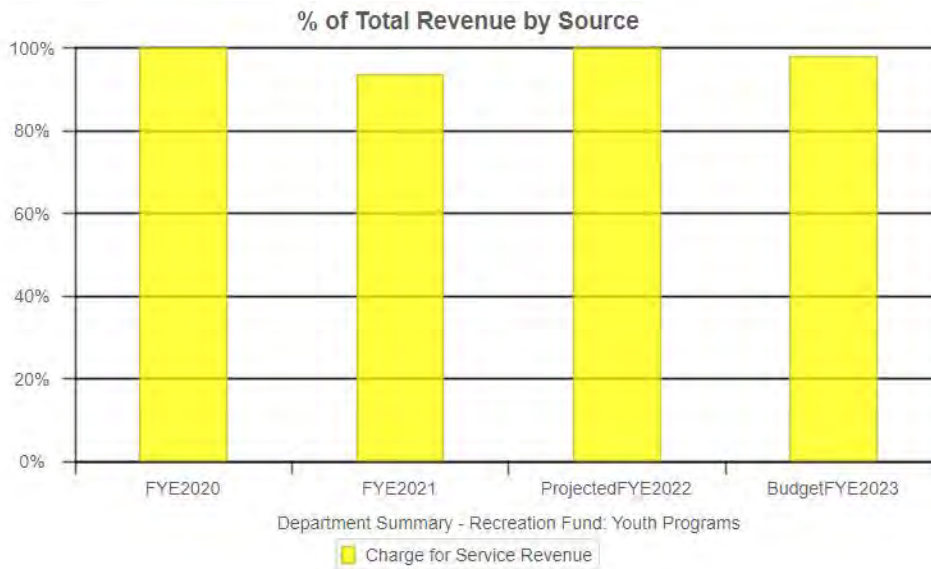
**Recreation Fund: Youth Programs**

**Principal Responsibilities**

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 - Positions and Numbers**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Douglass Park Program Coordinator	0.55	0.55	0.55	0.55
Leonhard Recreation Center Program Coordinator	0.40	0.50	0.27	0.27
<b>Total FTE's</b>	<b>0.95</b>	<b>1.05</b>	<b>0.82</b>	<b>0.82</b>



**2022-23 Goals**

**6.1 RECREATION**

**OBJECTIVES:**

- Expand and enhance teen programs with input from teens.

**Performance Indicators**

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Revenues as a % of Direct Cost	93.3 %	57.1 %	80.5 %	76.6 %
Revenue is at least 100% of Direct Costs	No	No	No	No

## Recreation Fund: Youth Programs

### Recreation Fund Department Summary - Recreation Fund: Youth Programs

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 407,613	\$ 75,731	\$ 245,023	\$ 378,985
Capital Grants	-	5,197	-	8,950
Special Receipts	240	-	171	-
Total Estimated Revenues	<u>\$ 407,853</u>	<u>\$ 80,928</u>	<u>\$ 245,194</u>	<u>\$ 387,935</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 401,702	\$ 134,552	\$ 284,544	\$ 467,646
Fringe Benefits	-	462	538	-
Contractual	18,464	791	5,039	15,761
Commodities/Supplies	17,202	6,011	14,323	22,787
Total Appropriations	<u>\$ 437,368</u>	<u>\$ 141,816</u>	<u>\$ 304,444</u>	<u>\$ 506,194</u>
Net of Revenues Under Appropriations	<u>\$ (29,515)</u>	<u>\$ (60,888)</u>	<u>\$ (59,250)</u>	<u>\$ (118,259)</u>

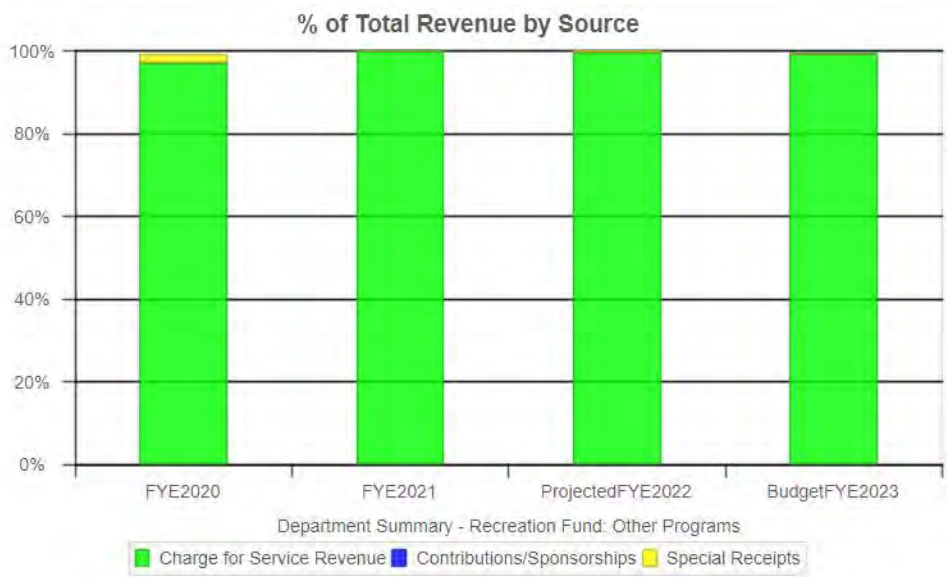
**Recreation Fund: Other Programs**

**Principal Responsibilities**

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**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Aquatics & Tennis Mgr	-	-	0.02	-
Aquatics Coordinator	0.05	0.05	-	-
Douglass Adult & Senior Coordinator	0.85	0.85	0.71	0.85
Leonhard Recreation Center Program Coordinator	0.20	0.20	0.11	-
Program Manager	-	-	0.09	0.20
<b>Total FTE's</b>	<b>1.10</b>	<b>1.10</b>	<b>0.93</b>	<b>1.05</b>



**2022-23 Goals**

**6.1 RECREATION**

**OBJECTIVES:**

- Focus on quality over quantity in program offerings to grow participants and efficiency.

**6.2 RECREATION**

**OBJECTIVES:**

- Increase cross-training opportunities. Provide more internal training opportunities surrounding trends.
- Develop a comprehensive training program.

## Recreation Fund: Other Programs

### Performance Indicators

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Revenues as a % of Direct Cost	49.8 %	16.4 %	49.0 %	42.8 %

Recreation Fund  
Department Summary - Recreation Fund: Other Programs

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 61,369	\$ 3,034	\$ 34,490	\$ 71,979
Merchandise/Concessions Revenue	628	-	-	500
Special Receipts	1,161	-	100	-
Total Estimated Revenues	<u>\$ 63,158</u>	<u>\$ 3,034</u>	<u>\$ 34,590</u>	<u>\$ 72,479</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 73,182	\$ 18,066	\$ 54,351	\$ 100,951
Contractual	36,569	13	5,772	48,785
Commodities/Supplies	16,952	367	10,535	19,767
Total Appropriations	<u>\$ 126,703</u>	<u>\$ 18,446</u>	<u>\$ 70,658</u>	<u>\$ 169,503</u>
Net of Revenues Under Appropriations	<u>\$ (63,545)</u>	<u>\$ (15,412)</u>	<u>\$ (36,068)</u>	<u>\$ (97,024)</u>

## **Champaign Park District**

### **Principal Responsibilities**

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.

### **2022-23 Goals**

#### **6.1 RECREATION**

##### **OBJECTIVES:**

- Focus on quality over quantity in program offerings to grow participants and efficiency.

#### **6.2 RECREATION**

##### **OBJECTIVES:**

- Increase cross-training opportunities. Provide more internal training opportunities surrounding trends.
- Develop a comprehensive training program.

	Recreation Fund			
	Department Summary - Recreation Fund: DCC Special Events			
	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Contributions/Sponsorships	\$ 750	\$ -	\$ -	\$ -
Total Estimated Revenues	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 3,962	\$ 2,728	\$ -	\$ 3,277
Contractual	550	-	665	1,890
Commodities/Supplies	3,464	948	5,115	4,949
Total Appropriations	<u>\$ 7,976</u>	<u>\$ 3,676</u>	<u>\$ 5,780</u>	<u>\$ 10,116</u>
Net of Revenues Under Appropriations	<u>\$ (7,226)</u>	<u>\$ (3,676)</u>	<u>\$ (5,780)</u>	<u>\$ (10,116)</u>



## **Recreation Fund: Teen Programs**

### **Principal Responsibilities**

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 Teen Programs- Positions and Numbers**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Douglass Adult & Senior Coordinator	-	-	0.1	0.2
Total FTE's	-	-	0.1	0.2

**Recreation Fund: Teen Programs**

Recreation Fund  
Department Summary - Recreation Fund: Teen Programs

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ -	\$ -	\$ -	\$ 4,620
Total Estimated Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,620</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 4,165	\$ 1,726	\$ 30	\$ 2,780
Contractual	-	-	-	3,137
Commodities/Supplies	32	-	-	360
Total Appropriations	<u>\$ 4,197</u>	<u>\$ 1,726</u>	<u>\$ 30</u>	<u>\$ 6,277</u>
Net of Revenues Under Appropriations	<u>\$ (4,197)</u>	<u>\$ (1,726)</u>	<u>\$ (30)</u>	<u>\$ (1,657)</u>

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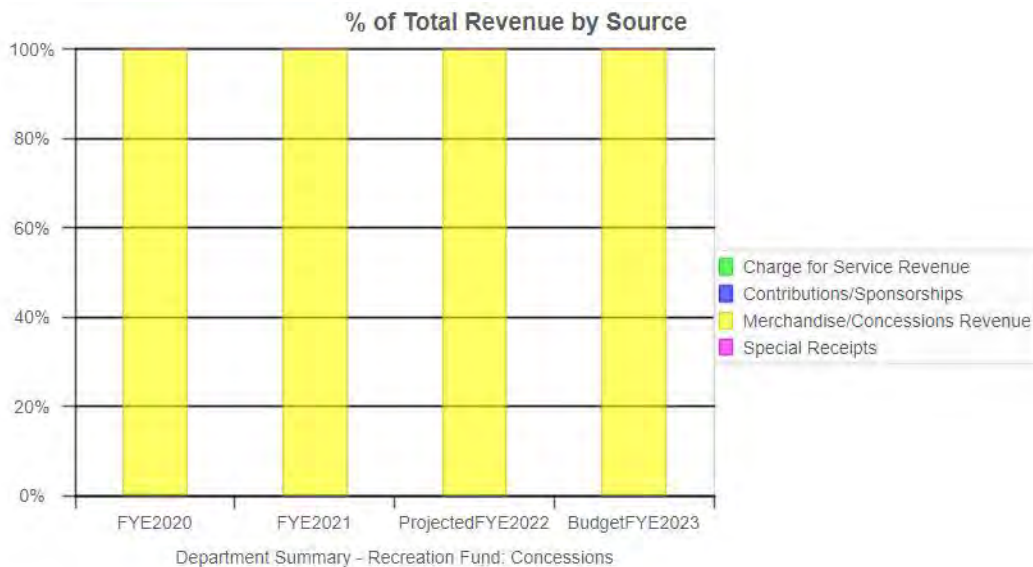
**Recreation Fund: Concessions**

**Principal Responsibilities**

Covers the concession operations at Dodds Park, Zahnd Park and Sholem Aquatic Center. The sole revenue is from concessions sold.

**Employees Funded by Concessions - Positions and Numbers**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Adult Sports Coordinator	0.20	0.25	0.09	-
Aquatics & Tennis Mgr	-	-	0.02	0.20
Aquatics Coordinator	0.05	0.05	-	-
<b>Total FTE's</b>	<b>0.25</b>	<b>0.30</b>	<b>0.11</b>	<b>0.20</b>



**Performance Indicators**

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	Target FYE2023
Revenues as a % of Direct Cost	90.61 %	4.43 %	108.35 %	83.58 %
Revenue is at least 100% of Direct Costs	No	No	Yes	No

## Recreation Fund: Concessions

### Recreation Fund Department Summary - Recreation Fund: Concessions

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 239	\$ -	\$ -	\$ -
Merchandise/Concessions Revenue	<u>98,371</u>	<u>870</u>	<u>76,731</u>	<u>143,800</u>
Total Estimated Revenues	<u>\$ 98,610</u>	<u>\$ 870</u>	<u>\$ 76,731</u>	<u>\$ 143,800</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 40,951	\$ 14,598	\$ 20,340	\$ 79,178
Contractual	11,382	1,886	11,436	24,032
Commodities/Supplies	53,597	2,753	39,018	67,441
Utilities	<u>2,901</u>	<u>414</u>	<u>24</u>	<u>1,392</u>
Total Appropriations	<u>\$ 108,831</u>	<u>\$ 19,651</u>	<u>\$ 70,818</u>	<u>\$ 172,043</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (10,221)</u>	<u>\$ (18,781)</u>	<u>\$ 5,913</u>	<u>\$ (28,243)</u>

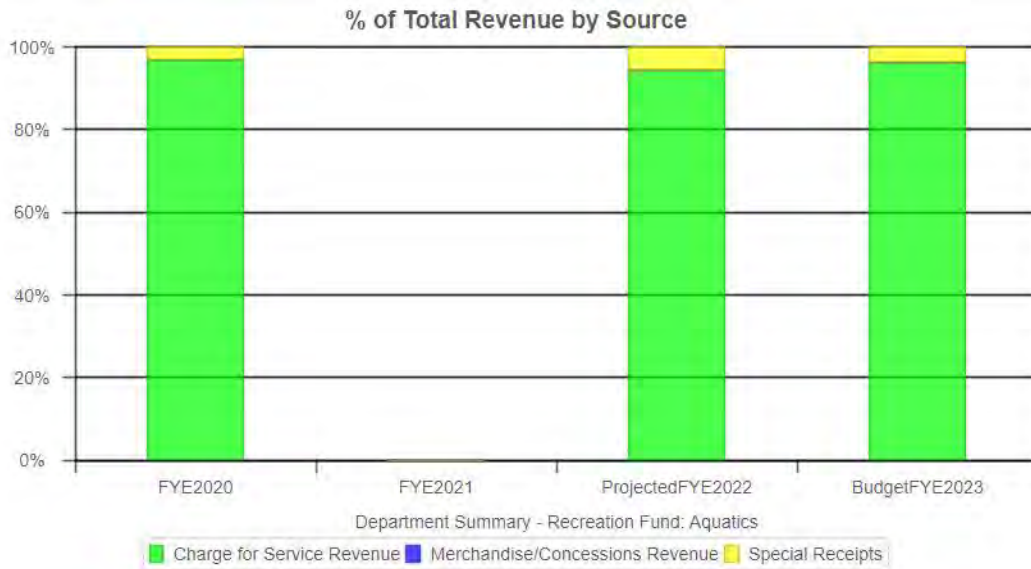
**Recreation Fund: Aquatics**

**Principal Responsibilities**

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 concession 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**

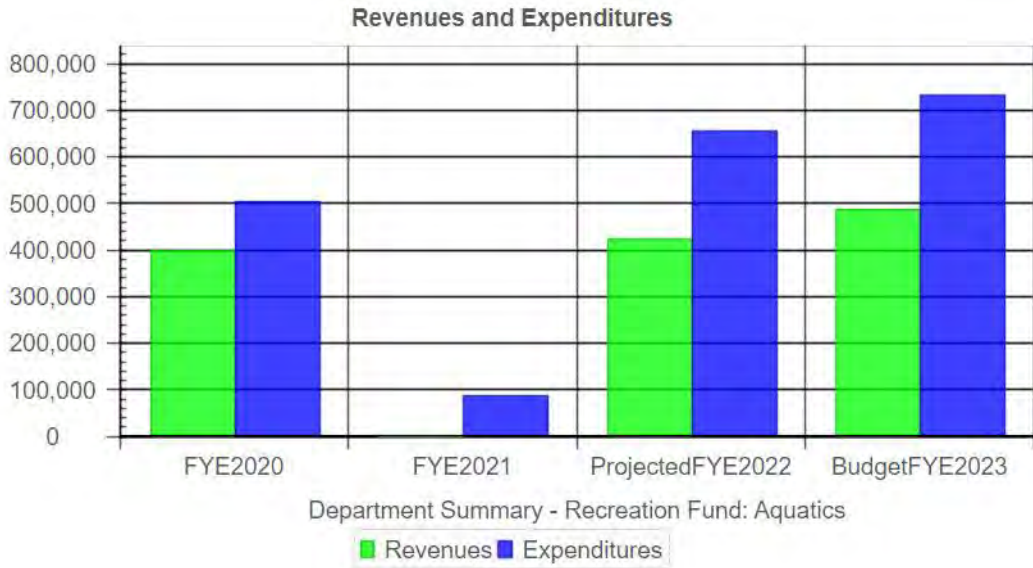
Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Aquatics & Fitness Manager	-	0.34	1.00	-
Aquatics & Tennis Mgr	-	0.33	-	1.00
Aquatics Coordinator	0.90	0.90	-	-
<b>Total FTE's</b>	<b>0.90</b>	<b>1.57</b>	<b>1.00</b>	<b>1.00</b>



**Recreation Fund: Aquatics**

**Performance Indicators**

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	Target FYE2023
Revenues as a % of Direct Cost	79.23 %	- %	64.52 %	66.57 %
Meet target of at least 100% of Direct Costs	No	N/A	No	No
Archieve Ellis & Associates International Aquatic Award	Yes	N/A	Yes	Yes



**Recreation Fund: Aquatics**

Recreation Fund  
Department Summary - Recreation Fund: Aquatics

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 387,738	\$ -	\$ 399,269	\$ 469,627
Special Receipts	12,245	-	23,196	17,565
Total Estimated Revenues	<u>\$ 399,983</u>	<u>\$ -</u>	<u>\$ 422,465</u>	<u>\$ 487,192</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 307,797	\$ 30,962	\$ 410,380	\$ 508,890
Fringe Benefits	-	105	450	450
Contractual	40,205	14,949	53,503	52,336
Commodities/Supplies	57,851	3,907	83,684	75,416
Utilities	81,667	37,126	106,717	94,758
Routine/Periodic Maintenance	17,320	-	-	-
Total Appropriations	<u>\$ 504,840</u>	<u>\$ 87,049</u>	<u>\$ 654,734</u>	<u>\$ 731,850</u>
Net of Revenues Under Appropriations	<u>\$ (104,857)</u>	<u>\$ (87,049)</u>	<u>\$ (232,269)</u>	<u>\$ (244,658)</u>



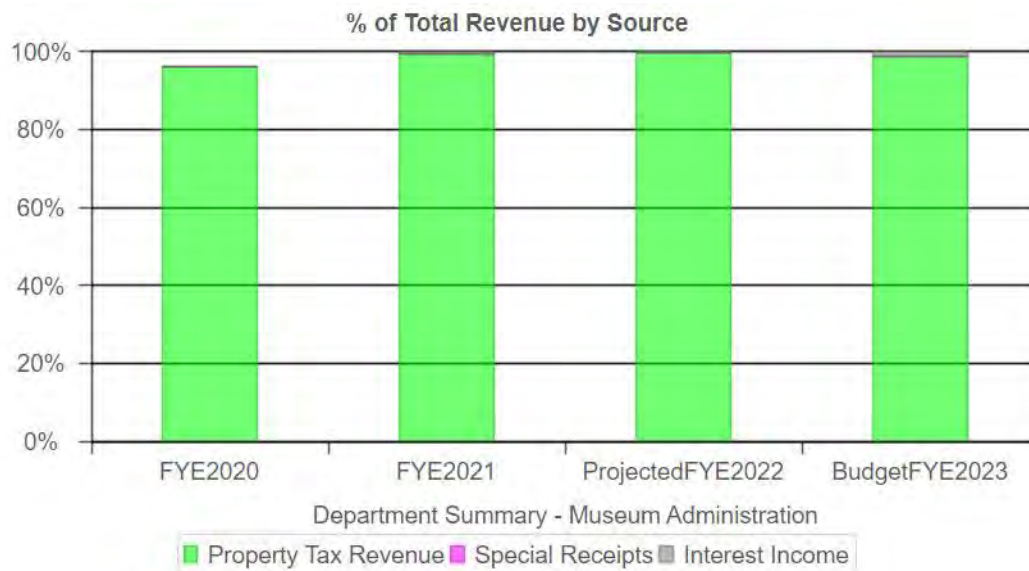
## Museum Administration

### Principal Responsibilities

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

Position	FYE2020	FYE2021	FYE2022	FYE2023
	Actual	Actual	Projected	Budget
Cultural Arts Manager	0.30	0.30	0.30	0.30
Director Of Recreation	0.50	0.50	0.50	0.50
Total FTE's	0.80	0.80	0.80	0.80



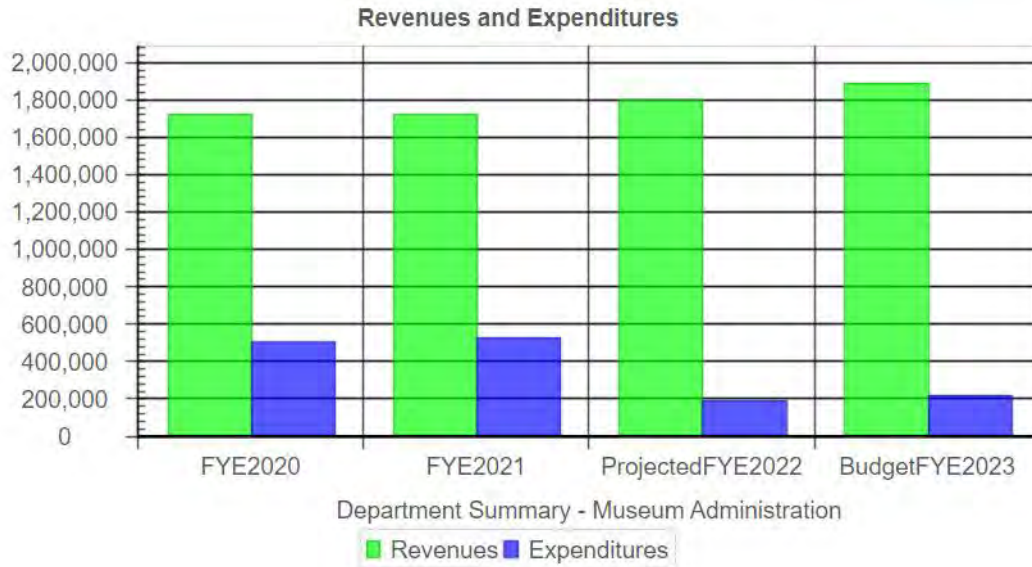
## 2022-23 Goals

### 6.1 RECREATION

#### OBJECTIVES:

Focus on quality over quantity in program offerings to grow participants and efficiency.

## Museum Administration



**Museum Fund**  
Department Summary - Museum Administration

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Property Tax Revenue	\$ 1,658,608	\$ 1,713,908	\$ 1,792,681	\$ 1,866,700
Special Receipts	-	118	100	-
Interest Income	66,189	10,192	5,403	25,000
<b>Total Estimated Revenues</b>	<u>\$ 1,724,797</u>	<u>\$ 1,724,218</u>	<u>\$ 1,798,184</u>	<u>\$ 1,891,700</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 74,259	\$ 80,960	\$ 75,764	\$ 78,505
Fringe Benefits	99,837	82,336	95,671	94,835
Contractual	37,873	6,002	17,839	23,025
Commodities/Supplies	1,303	97	1,243	-
Routine/Periodic Maintenance	9,500	-	-	24,000
Transfers to Other Funds	280,000	358,800	-	-
<b>Total Appropriations</b>	<u>\$ 502,772</u>	<u>\$ 528,195</u>	<u>\$ 190,517</u>	<u>\$ 220,365</u>
<b>Net of Revenues Over Appropriations</b>	<u>\$ 1,222,025</u>	<u>\$ 1,196,023</u>	<u>\$ 1,607,667</u>	<u>\$ 1,671,335</u>

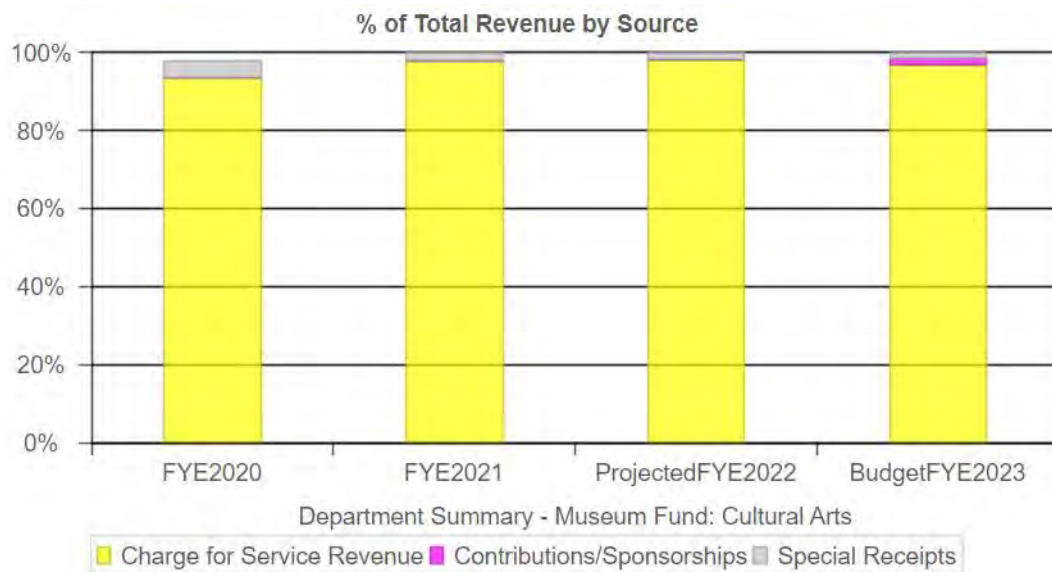
## Museum Fund: Cultural Arts

### Principal Responsibilities

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

Position	FYE2020	FYE2021	FYE2022	FYE2023
	Actual	Actual	Projected	Budget
Cultural Arts Coordinator	0.8	0.8	0.8	0.8
Dance Arts Director	0.8	0.8	1.0	1.0
Youth Theatre Director/Producer	0.8	0.8	1.0	1.0
<b>Total FTE's</b>	<b>2.4</b>	<b>2.4</b>	<b>2.8</b>	<b>2.8</b>



### Museum Fund Department Summary - Museum Fund: Cultural Arts

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 197,512	\$ 62,398	\$ 141,750	\$ 252,948
Contributions/Sponsorships	4,358	-	400	3,800
Special Receipts	9,034	1,319	2,504	4,084
<b>Total Estimated Revenues</b>	<b>\$ 210,904</b>	<b>\$ 63,717</b>	<b>\$ 144,654</b>	<b>\$ 260,832</b>

### Appropriations

Salaries and Wages	\$ 156,262	\$ 78,965	\$ 106,270	\$ 193,672
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**Museum Fund: Cultural Arts**

Museum Fund  
Department Summary - Museum Fund: Cultural Arts

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
Fringe Benefits	-	924	2,846	2,000
Contractual	46,133	19,165	32,354	64,678
Commodities/Supplies	17,930	531	8,699	19,043
Utilities	1,474	1,562	1,303	1,630
Total Appropriations	<u>\$ 221,799</u>	<u>\$ 101,147</u>	<u>\$ 151,472</u>	<u>\$ 281,023</u>
Net of Revenues Under Appropriations	<u>\$ (10,895)</u>	<u>\$ (37,430)</u>	<u>\$ (6,818)</u>	<u>\$ (20,191)</u>

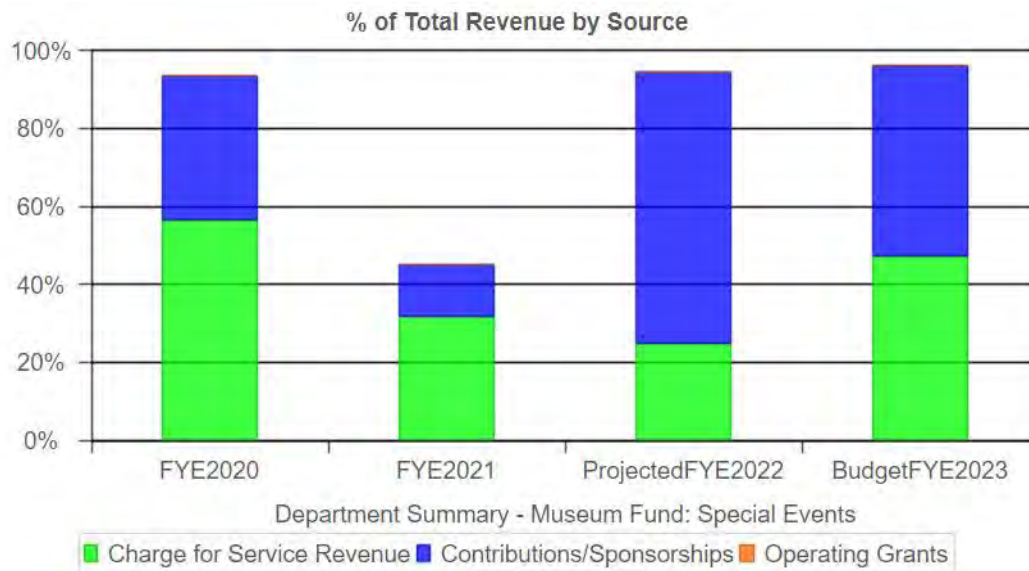
## Museum Fund: Special Events

### Principal Responsibilities

Special Events produces community-wide special events and manages the Park District's volunteer program. Responsibilities include summer concerts in the parks, Halloween Funfest, Eggstravaganza, Nite Lite Egg Pursuit, Streetfest, Flannelfest, Block Parties, Touch a Truck and other smaller special events throughout the year. Special events were cancelled from March 2020 through Fall 2021, with limited offerings until Spring 2022. For FYE2023 the Winter Lights at Prairie Farm and Flannelfest events were expanded, and a new event for West Side Arts was added.

### Employees Funded by Special Events- Positions and Numbers

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Special Events & Volunteer Coordinator	1.00	0.80	0.80	-
Special Events Coordinator	-	-	0.20	1.00
Special Events Manager	1.00	1.00	1.00	1.00
<b>Total FTE's</b>	<b>2.00</b>	<b>1.80</b>	<b>2.00</b>	<b>2.00</b>



### Museum Fund Department Summary - Museum Fund: Special Events

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 63,091	\$ 2,369	\$ 4,835	\$ 51,300
Contributions/Sponsorships	40,875	1,000	13,565	53,000
Capital Grants	7,250	4,100	1,100	4,100
<b>Total Estimated Revenues</b>	<b>\$ 111,216</b>	<b>\$ 7,469</b>	<b>\$ 19,500</b>	<b>\$ 108,400</b>

**Museum Fund: Special Events**

Museum Fund  
Department Summary - Museum Fund: Special Events

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 90,684	\$ 82,258	\$ 83,200	\$ 101,022
Fringe Benefits	847	843	850	850
Contractual	122,321	5,066	21,540	131,320
Commodities/Supplies	<u>24,666</u>	<u>14,286</u>	<u>24,083</u>	<u>38,750</u>
Total Appropriations	<u>\$ 238,518</u>	<u>\$ 102,453</u>	<u>\$ 129,673</u>	<u>\$ 271,942</u>
Net of Revenues Under Appropriations	<u>\$ (127,302)</u>	<u>\$ (94,984)</u>	<u>\$ (110,173)</u>	<u>\$ (163,542)</u>

## Museum Fund: Facilities

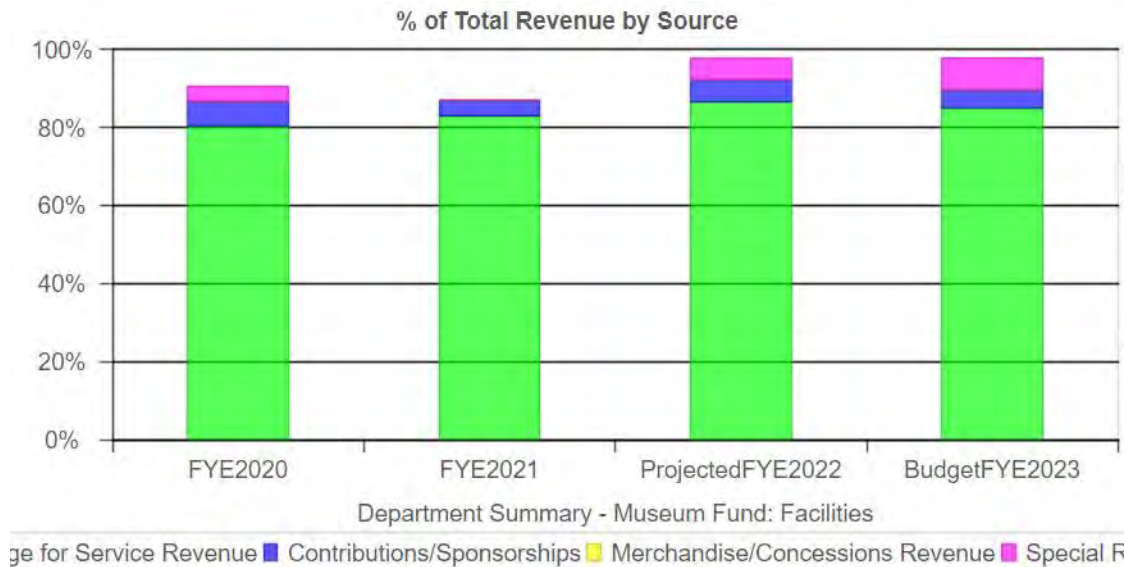
### Principal Responsibilities

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.

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. Prairie Farm is closed for 2020.

### Employees Funded by Museum Fund: Facilities- Positions and Numbers

Position	FYE2020	FYE2021	FYE2022	FYE2023
	Actual	Actual	Projected	Budget
Building Service Worker-SRC	1.00	1.00	0.90	1.00
Cultural Arts Coordinator	0.18	0.18	0.18	0.18
Douglass Community Center Receptionist II	1.00	1.00	1.00	1.00
Leonhard Recreation Center Facility Manager	-	-	0.20	-
Springer Cultural Center Facilities Coordinator	1.00	1.00	1.00	1.00
<b>Total FTE's</b>	<b>3.18</b>	<b>3.18</b>	<b>3.28</b>	<b>3.18</b>



## 2022-23 Goals

### 6.3 RECREATION

#### OBJECTIVES:

- Prioritize capital needs for facilities and programming. Implement non-capital improvement budget.

### Museum Fund Department Summary - Museum Fund: Facilities

FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
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## Museum Fund: Facilities

### Museum Fund Department Summary - Museum Fund: Facilities

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 42,930	\$ 19,214	\$ 57,266	\$ 61,709
Contributions/Sponsorships	3,286	967	3,720	3,250
Merchandise/Concessions Revenue	-	-	-	75
Capital Grants	5,040	3,000	1,500	1,500
Special Receipts	2,085	-	3,640	5,940
Total Estimated Revenues	<u>\$ 53,341</u>	<u>\$ 23,181</u>	<u>\$ 66,126</u>	<u>\$ 72,474</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 223,133	\$ 128,427	\$ 285,068	\$ 292,943
Fringe Benefits	847	696	-	-
Contractual	28,062	14,934	22,273	30,784
Commodities/Supplies	37,665	6,804	29,353	34,784
Utilities	50,461	41,354	45,370	57,550
Routine/Periodic Maintenance	-	-	-	6,000
Total Appropriations	<u>\$ 340,168</u>	<u>\$ 192,215</u>	<u>\$ 382,064</u>	<u>\$ 422,061</u>
Net of Revenues Under Appropriations	<u>\$ (286,827)</u>	<u>\$ (169,034)</u>	<u>\$ (315,938)</u>	<u>\$ (349,587)</u>



## Museum Fund: Virginia Theatre

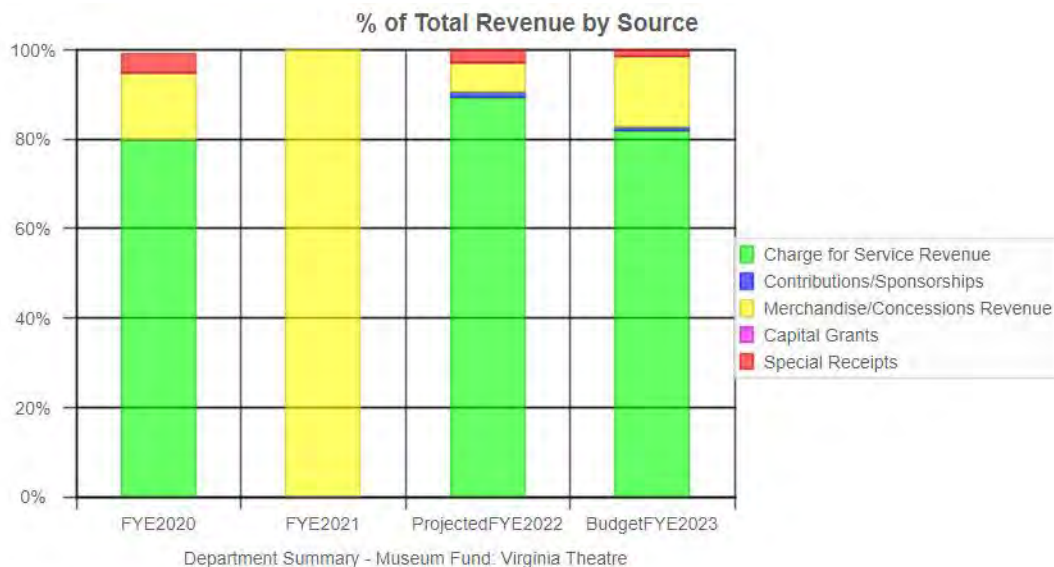
### Principal Responsibilities

Virginia Theatre offers a 1,463 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. The Virginia Theatre was closed all of FYE2021 with a target reopening in August 2021.

### Employees Funded by Virginia Theatre - Positions and Numbers

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Director Of The Virginia Theatre	1.00	1.00	1.00	1.00
VT Box Office Manager	0.80	0.80	1.00	1.00
VT Front Of House Coordinator	1.00	1.00	0.80	1.00
VT Sales & Public Relations Manager	1.00	1.00	1.00	1.00
VT Technical Manager	1.00	1.00	1.00	1.00
<b>Total FTE's</b>	<b>4.80</b>	<b>4.80</b>	<b>4.80</b>	<b>5.00</b>

FYE2021 VT Front of House Coordinator was vacant all of last fiscal year.



## 2022-23 Goals

### 7.2 VIRGINIA THEATRE

#### OBJECTIVES:

Pursue relationships/partnerships with new regional and national event promoters, to increase diversity and strength in rental programs.

Revise theatre staffing to flatten out structure, minimizing redundancy and adding focus on box office and administrative work, to support growing rental and house-presented activity while increasing efforts to recruit advertisers and sponsors.

## Museum Fund: Virginia Theatre

### 7.3 VIRGINIA THEATRE

#### OBJECTIVES:

Create a business plan for the operation of the Virginia Theatre.

Develop plans for a revision and enhancement of theatre website, social media engagement, and e-newsletter services.

### 8.3 PARK BOARD/LEADERSHIP TEAM

#### OBJECTIVES:

Reduce the tax support at the Virginia Theatre but maintain current entertainment levels.

#### Performance Indicators

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Revenues as a % of Direct Expenditures, goal is > 75%	66.56 %	0.28 %	64.36 %	75.04 %

#### Museum Fund Department Summary - Museum Fund: Virginia Theatre

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 442,536	\$ (5,694)	\$ 403,064	\$ 651,480
Contributions/Sponsorships	5,000	-	5,725	5,000
Merchandise/Concessions Revenue	83,191	2,255	28,722	127,125
Special Receipts	23,441	4,382	13,256	10,175
Interest Income	16	-	-	175
Total Estimated Revenues	<u>\$ 554,184</u>	<u>\$ 943</u>	<u>\$ 450,767</u>	<u>\$ 793,955</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 375,927	\$ 215,940	\$ 331,619	\$ 406,682
Fringe Benefits	3,225	3,318	2,776	2,800
Contractual	340,586	43,524	271,043	484,745
Commodities/Supplies	47,776	5,077	31,115	57,745
Utilities	65,045	57,081	61,865	87,350
Routine/Periodic Maintenance	-	8,500	2,000	18,778
Total Appropriations	<u>\$ 832,559</u>	<u>\$ 333,440</u>	<u>\$ 700,418</u>	<u>\$ 1,058,100</u>
Net of Revenues Under Appropriations	<u>\$ (278,375)</u>	<u>\$ (332,497)</u>	<u>\$ (249,651)</u>	<u>\$ (264,145)</u>

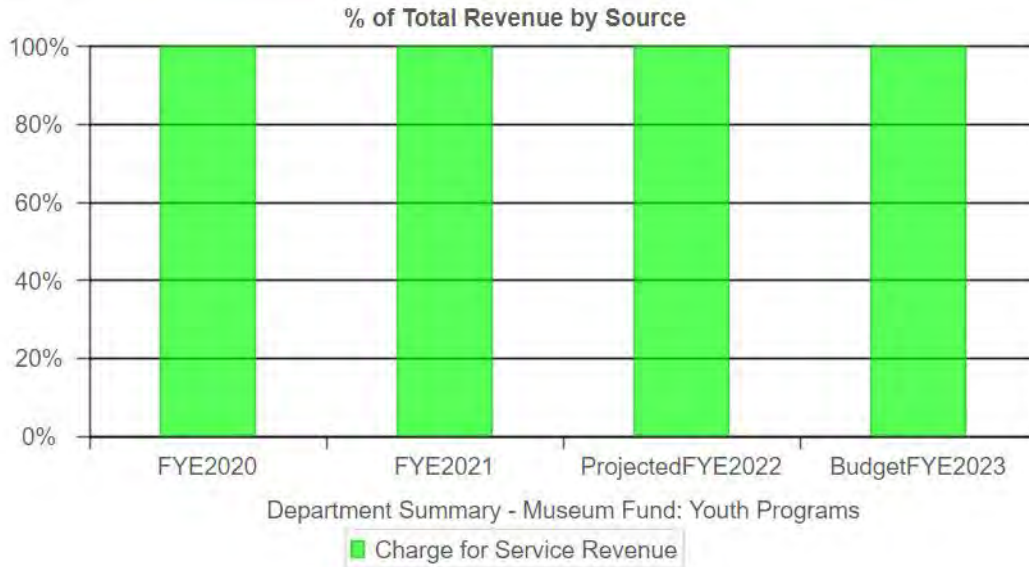
**Museum Fund: Youth Programs**

**Principal Responsibilities**

The Museum Fund includes preschool activities such as Art Smart Kids and Creative Kids day camps.

**Employees Funded - Positions and Numbers**

Position	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Preschool Supervisor	0.75	0.75	1.00	1.00
Total FTE's	0.75	0.75	1.00	1.00



**2022-23 Goals**

**6.2 RECREATION**

**OBJECTIVES:**

Develop a comprehensive training program.

**Performance Indicators**

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Revenues as a % of Direct Cost	149.1 %	127.7 %	168.2 %	115.2 %
Revenue is at least 100% of Direct Costs	0	0	0	0

**Museum Fund: Youth Programs**

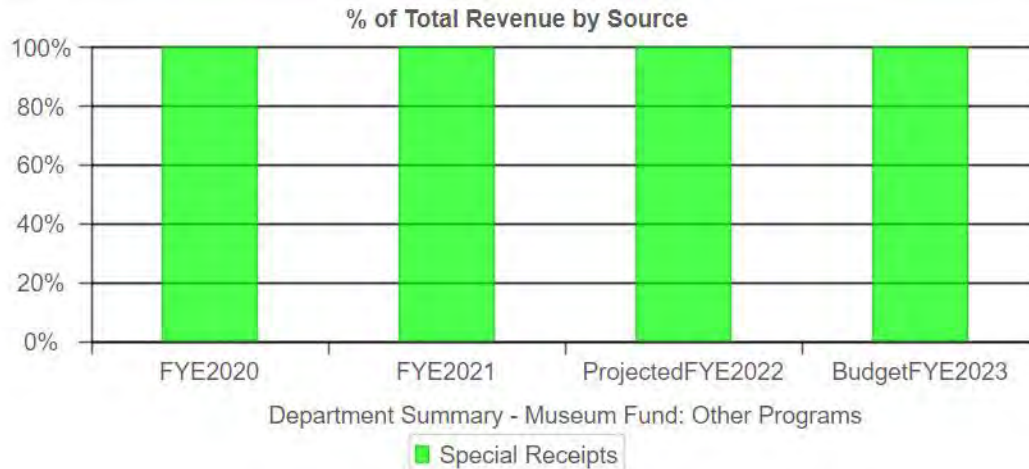
Museum Fund  
Department Summary - Museum Fund: Youth Programs

	<u>FYE2020</u>	<u>FYE2021</u>	<u>Projected FYE2022</u>	<u>Budget FYE2023</u>
<b>Estimated Revenues</b>				
Charge for Service Revenue	\$ 91,039	\$ 16,146	\$ 62,307	\$ 99,376
Total Estimated Revenues	<u>\$ 91,039</u>	<u>\$ 16,146</u>	<u>\$ 62,307</u>	<u>\$ 99,376</u>
<b>Appropriations</b>				
Salaries and Wages	\$ 55,535	\$ 12,312	\$ 35,326	\$ 79,091
Contractual	2,964	25	1,053	3,750
Commodities/Supplies	<u>2,575</u>	<u>309</u>	<u>668</u>	<u>3,430</u>
Total Appropriations	<u>\$ 61,074</u>	<u>\$ 12,646</u>	<u>\$ 37,047</u>	<u>\$ 86,271</u>
Net of Revenues Over Appropriations	<u>\$ 29,965</u>	<u>\$ 3,500</u>	<u>\$ 25,260</u>	<u>\$ 13,105</u>

## Museum Fund: Other Programs

### Principal Responsibilities

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.



### Performance Indicators

	FYE2020 Actual	FYE2021 Actual	FYE2022 Projected	FYE2023 Budget
Revenue as a % of Direct Expenditures	215.2 %	55.9 %	142.8 %	146.3 %
Revenue is at least 100% of Direct Costs	Yes	No	Yes	Yes

### Museum Fund Department Summary - Museum Fund: Other Programs

	FYE2020	FYE2021	Projected FYE2022	Budget FYE2023
<b>Estimated Revenues</b>				
Special Receipts	\$ 13,205	\$ 880	\$ 7,408	\$ 14,000
<b>Appropriations</b>				
Salaries and Wages	\$ 5,908	\$ 1,574	\$ 4,469	\$ 5,000
Commodities/Supplies	229	-	720	4,570
Total Appropriations	\$ 6,137	\$ 1,574	\$ 5,189	\$ 9,570
Net of Revenues Over (Under) Appropriations	\$ 7,068	\$ (694)	\$ 2,219	\$ 4,430

## SUPPLEMENTAL INFORMATION

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### Park District Profile

<b>Organization Date</b>	Organized in 1911, the Park District was established as a separate unit of local government in 1955 by referendum.
<b>Government Type</b>	Five elected Commissioners serve as the Board of Commissioners for the Park District. Commissioners are elected to serve six-year terms and receive no compensation.
<b>Officers</b>	The Commissioners elect a President and Vice President, appoint a Treasurer, Board Secretary and Assistant Secretary annually in May.
<b>Location</b>	Park District is located in East Central Illinois.
<b>Boundaries</b>	The boundaries of the Park District are nearly coterminous with the City of Champaign and encompass approximately 25 square miles.
<b>Population</b>	The Park District's population per the 2010 census is 81,055, and currently estimated as of July, 2021 at 89,114. The Park District also serves the University of Illinois population and the City of Urbana.
<b>Assessed Value</b>	The equalized assessed valuation (EAV) for real estate located within Park District boundaries estimated for RY2021 is 2,017,120,250.
<b>Tax Rate</b>	The property tax rate for 2022 payable in 2023 is estimated to be 0.7259 per \$100 of EAV, an increase of 0.0066 or 0.92%
<b>Current Budget</b>	The Park District's total budget for FYE2023 is \$22,365,923 (including transfers). The fiscal year begins May 1 and ends April 30.
<b>Park Resources</b>	The Park District maintains 63 parks comprised of community parks, neighborhood parks, mini parks and 30 walking/bike trails totaling more than 691 acres. There are 34 miles of path and trails. Recreational facilities include one aquatic center with three water slides, two recreation centers with gymnasiums, two senior centers, the Springer Cultural Arts Center, the Virginia Theatre (a 1463 seat auditorium), a six-court indoor tennis facility, 24 outdoor tennis courts, 25 softball and baseball fields, 22 soccer fields, six volleyball courts, 33 outdoor playgrounds, two skate parks, a children's petting zoo, a dog park, 20 picnic shelters, four small lakes for fishing, and shared gymnasium space at two elementary schools. A new community center was added in July 2022.
<b>Program Services</b>	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.
<b>Staff</b>	The Park District has an appointed executive director responsible for the administration of the Park District. The Park District Board of Commissioners has authorized 84 full-time staff (more than 37 hours/week). In addition, the Park District employs an average of 580 additional part-time seasonal and temporary workers in any given year.

## **SUPPLEMENTAL INFORMATION**

<b>Affiliations</b>	<p>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).</p>
<b>Awards</b>	<p>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.</p> <p>The Park District earned the Distinguished Agency Award and designation in 1999 and was re-certified in 2006, 2011 and 2018.</p> <p>The Park District has received the Certificate of Achievement for Excellence in Financial Reporting for twenty-five consecutive years (1995-2020). The Park District also received the Distinguished Budget Presentation Award for FYE2022, which marks the fifteenth consecutive year.</p> <p>For the past several years, the Park District's aquatics staff has earned Ellis &amp; Associates Platinum and Gold International Aquatic Safety Awards – these awards recognize the top performing lifeguard staffs in the world.</p>
<b>Contact Information</b>	<p>Champaign Park District 706 Kenwood Road Champaign, IL 61821 Phone: 217-398-2550 Fax: 217-355-8421 Website: <a href="http://www.champaignparks.com">www.champaignparks.com</a></p>

## SOCIAL MEDIA:



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



Twitter <https://twitter.com/champark>



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



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

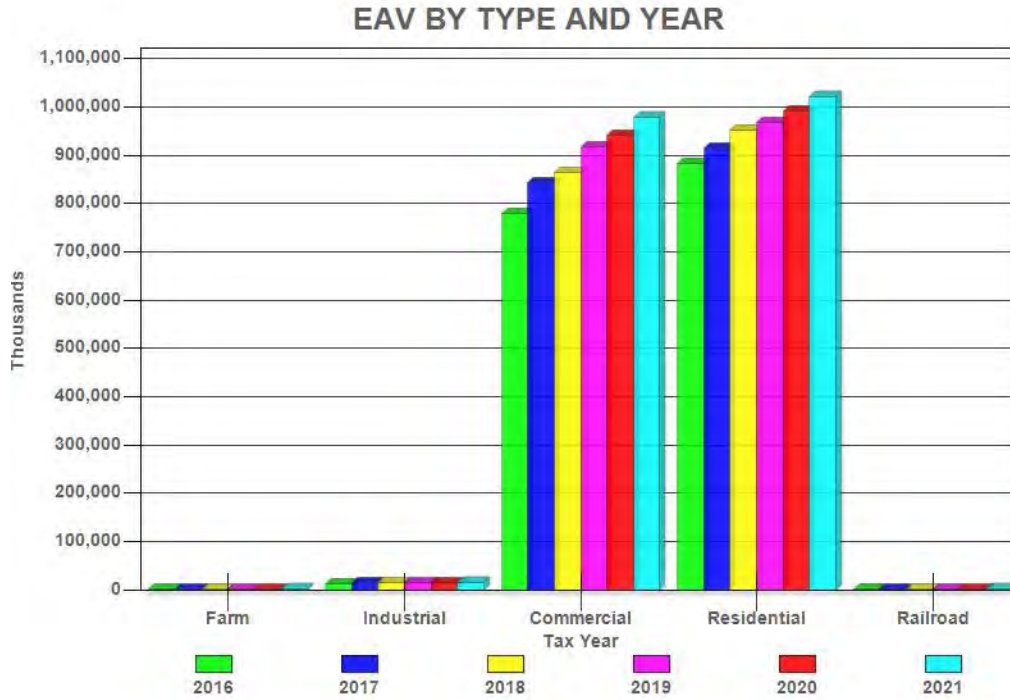


YouTube <https://www.youtube.com/user/ChampaignParkDist>



## Assessed Valuation Comparisons

	RY 2016	RY 2017	RY 2018	RY 2019	RY 2020	RY 2021
Farm	763,690	837,790	841,840	1,002,800	1,055,900	1,100,220
Industrial	13,103,690	13,952,270	14,018,940	14,372,090	14,601,770	14,671,850
Commercial	778,470,399	842,786,406	865,720,994	918,888,016	941,817,753	978,654,973
Residential	882,988,622	915,894,920	951,343,567	967,542,759	991,453,168	1,021,639,469
Railroad	942,423	1,024,136	1,185,438	1,009,588	938,767	1,053,738
<b>TOTAL</b>	<b>1,676,268,824</b>	<b>1,774,495,522</b>	<b>1,833,110,779</b>	<b>1,902,815,253</b>	<b>1,949,867,358</b>	<b>2,017,120,250</b>



## Tax Rates, Levies, and Collections

Historical Tax EAV, Rates, and Collections			
Year	Assessed Valuation	Tax Rate	Taxes Collected
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	12,581,418
2018	1,833,110,779	0.7149	13,044,398
2019	1,902,815,253	0.7193	13,385,617
2020	1,949,867,358	0.7193	13,955,389
2021	2,017,120,250	0.7259	-

Fund	Current Year Tax Rate Detail			
	Rate	Assessed Valuation	Tax Extension	Rate Limit
General	0.3451	2,017,120,250	\$ 6,961,082	0.3500
Bond Amortization	0.0611	2,017,120,250	1,232,460	-
IMRF	0.0100	2,017,120,250	201,712	-
Police	0.0019	2,017,120,250	38,325	0.0250
Audit	0.0014	2,017,120,250	28,240	0.0050
Liability Insurance	0.0182	2,017,120,250	367,116	-
Social Security	0.0207	2,017,120,250	417,544	-
Museum	0.1270	2,017,120,250	2,561,743	0.1500
Recreation	0.0931	2,017,120,250	1,877,939	0.3700
Paving and Lighting	0.0050	2,017,120,250	100,856	0.0050
Special and Recreation	0.0400	2,017,120,250	806,848	0.0400
Revenue Recapture	0.0024	2,017,120,250	48,411	-
<b>Total</b>	<b>0.7259</b>		<b>\$ 14,642,276</b>	

Department	Position	Dates of Employment	1/1/2021	1/1/2022
<b>Aquatics</b>				
	Pool Manager	April - Sept*	\$14.00	\$15.00
	Assistant Pool Manager	April - Sept*	\$13.50	\$14.50
	Lifeguard	May - Sept	\$12.50	\$13.50
	Swim Lesson Manager	May - Sept	\$12.50	\$14.00
	Assistant Swim Lesson Manager	May - Sept	\$11.50	\$13.00
	Swim Lesson Instructor	June - Aug	\$11.00	\$12.00
	Swim Team Coach	May - July	\$13 - 20 (DOQ)	\$15 - \$22 (DOQ)
	Swim Team Assistant Coach	May - July	\$11.50	\$12.50
	Customer Service Manager (FD/Concessions)	Mar - Sept*	\$13.50	\$14.50
	Customer Service Assistant Manager (FD/Concessions)	May-Sept	\$11.50	\$13.50
	Concession Worker	May - Sept	\$11.00	\$12.00
	Front Desk Worker	May - Sept	\$11.00	\$12.00
<b>Summer Programs</b>				
	Director*	May - Aug	\$13.00	\$14.00
	Assistant Director*	May - Aug	\$12.00	\$13.00
	Summer Youth Program Leader	May - Aug	\$11.00	\$12.00
	Bus Driver	May - Aug	\$20.00 - 25.00	\$20.00 - \$25.00
	<i>*Plus \$1 for teaching certificate</i>			
<b>Youth Theatre</b>				
	Assistant Director	Ongoing	\$12.00	\$13.00
	Choreographer	Ongoing	\$12.00	\$13.00
	Music Director	Ongoing	\$12.00	\$13.00
<b>Operations</b>				
	Horticulture Worker	April – Nov	\$12.00	\$13.00
	Natural Areas Worker	April – Nov	\$12.00	\$13.00
	Operations Worker ( Maintenance Worker)	April – Nov	\$12.00	\$13.00
	Sports Field Worker	April - Nov	\$12.00	\$13.00
<b>Prairie Farm</b>				
	Director*	April - Sept	\$13.00	\$14.00
	Assistant Director* - Animal Care	April - Sept	\$12.00	\$13.00
	Assistant Director* - Children's programming	April - Sept	\$12.00	\$13.00
	Leader	May - Sept	\$11.00	\$12.00
	<i>*Plus \$1.00 for degree in Animal Sciences/Vet-Med/related degree</i>			
<b>Special Events</b>				
	Special Events Assistant Director	Mar - Aug	\$13.00	\$14.00
	Driver (Showmobile/Bus)	Mar - Aug	\$21.00 - \$31.00	\$21.00 - \$31.00
	Inflatables Worker	Mar - Aug	\$11.00	\$12.00
<b>CUSR</b>				
	Program Director	May - Aug	\$14.00	\$15.00
	Summer Youth Program Assistant Director	May - Aug	\$12.25	\$13.25
	Summer Youth Program Leader*	May - Aug	\$11.25	\$12.25
	Inclusion/Program Specialist	Year Round	\$15.00	\$16.00
	Inclusion Assistant*	Year Round	\$11.25	\$12.25
	Sports and Community Support Staff*	Year Round	\$11.25	\$12.25
	Sports & Community Leader	Year Round	\$14.00	\$15.00
	Bus/Van Driver	Year Round	\$15.00 - \$20.00	\$15.00 - \$20.00
	After School Leader*	Part-time	\$11.25	\$12.25
	<i>*Plus \$1 for teaching certificate or CTRS</i>			
<b>Sports</b>				
	Youth Sports Instructor	Ongoing	\$12.00	\$13.00
	Sports Site Manager	Ongoing	\$12.00	\$13.50
	Sports Site Worker	Ongoing	\$11.50	\$12.00
	Sports Concession Manager	March– Oct	N/A	\$14.00

Department	Position	Dates of Employment	1/1/2021	1/1/2022
	Sports Concessions Worker	April - Oct	\$11.00	\$12.00
	Youth Soccer Official	April - May and Sept - Oct	Youth Trainee (under 18): \$14/game Adult Trainee (18+): \$18/game U8/10 - Unlicensed: \$20/game U8/10 - Licensed: \$30/game U12/14 - Unlicensed: \$25/game U12/14 - Licensed: \$35/game	Youth Trainee (under 18): \$15/game Adult Trainee (18+): \$18/game 4 v 4 - Unlicensed: \$20/game Licensed: \$30/game 7 v 7 - Unlicensed: \$20/game Licensed: \$30/game 9 v 9 - Unlicensed: \$25/game Licensed: \$35/game 11 v 11 - Unlicensed: AR - \$25/game CR - \$35/game Licensed: AR - \$35/game CR - \$45/game (4 v 4 – 1-man crew, 7 v 7 & 9 v 9 – 2-man crew, 11 v 11 – 3-man crew)
	Youth Softball Official	May - July	Youth Trainee (under 18): \$30/game Adult Trainee (18+): \$40/game Unlicensed: \$45/game Licensed: \$55/game	Youth Trainee (under 18): \$35/game Adult Trainee (18+): \$45/game Unlicensed: \$50/game Licensed: \$60/game
	Youth Hoops Official	Jan - Mar	Youth Trainee: \$15/game Adult Trainee: \$18/game Unlicensed: Cross Court - \$30/game Full Court - \$20 Licensed: Cross Court - \$35/game, Full Court - \$30	Youth Trainee: \$17/game Adult Trainee: \$20/game Unlicensed: Cross Court - \$35/game, Full Court - \$30 Licensed: Cross Court - \$45/game, Full Court - \$35
	Adult Softball Official	Apr -Oct	Licensed: \$27/game Trainee: \$17/game	Licensed: \$30/game Trainee: \$17/game
	Adult Volleyball Official	Sept - April	Unlicensed: \$20 /game Licensed: \$25/game	Unlicensed: \$20 /game Licensed: \$25/game
<b>Afterschool</b>				
	<i>Afterschool Program Director*</i>	Part-time	\$13.00	\$14.00
	<i>Afterschool Assistant Director*</i>	Part-time	\$12.00	\$13.00
	Afterschool Leader	Part-time	\$11.00	\$12.00
	School Out Leader	Part-Time	\$11.00	\$12.00
	<i>*Plus \$1 for teaching certificate</i>			
<b>Finanace</b>				
	Accounting Clerk/Specialist	Part-time	N/A	\$13.00
<b>Cultural Arts</b>				
	Dance Instructor	Part-time	\$15.00 to \$27.00 (DOQ)	\$15.00 to \$27.00 (DOQ)
	Dance Private Lessons	Part-time		\$21.00 per half hour
	Special Interest Instructor	Part-time	Paid on per class basis, a percentage of class fees	Paid on per class basis, a percentage of class fees
	Pottery Instructor	Part-time	\$15.00 to \$23.00 (DOQ)	\$15.00 to \$23.00 (DOQ)
	Pottery Supervisor	Part-time	\$18.00 to \$26.00 (DOQ)	\$18.00 to \$26.00 (DOQ)
	Guitar Lessons	Part-time		\$20.26 per hour
	Drum Lessons	Part-time		\$20.00 per hour
	Pottery Private Lessons	Part-time		\$25.00 per hour
<b>Facilities</b>				
	Building Openers	Part-time	\$11.75	\$12.75
	Receptionist	Part-time	\$12.00	\$13.00
	Building Service Worker	Part-time	\$12.00	\$13.00
	Recreation Leaders/ <i>Gym</i> Site Supervisors	Part-time	\$11.00	\$12.00
	Teen Recreation Leader	Part-time	\$12.00	\$13.00
	Facility Supervisor	Part-time	\$12.50	\$14.00
	<i>*\$1/hour more for bilingual training</i>			
<b>Marketing</b>				
	Marketing Assistant	Part-time	\$16.00	\$17.00
	Graphic Artists	Part-time	\$16.00 to \$24.00 (DOQ)	\$16.00 to \$24.00 (DOQ)
<b>Operations</b>				
	Horticulture Worker I	Part-time	\$14.00	\$15.00

Department	Position	Dates of Employment	1/1/2021	1/1/2022
	Horticulture Worker II	Part-time	\$15.00	\$16.00
	Natural Areas Worker I	Part-time	\$14.00	\$15.00
	Natural Areas Worker II	Part-time	\$15.00	\$16.00
	Operations Worker I (Maintenance Worker)	Part-time	\$14.00	\$15.00
	Operations Worker II (Maintenance Worker)	Part-time	\$15.00	\$16.00
	Sports Field Worker I	Part-time	\$14.00	\$15.00
	Sports Field Worker II	Part-time	\$15.00	\$16.00
<b>Preschool</b>				
	Preschool Instructor	Part-time	\$12.00	\$13.00
<b>Virginia Theatre</b>				
	Concessions Worker	Part-time	\$11.00	\$12.00
	Box Office Receptionist	Part-time	\$12.25	\$13.25
<b>Senior Program</b>				
	Senior Recreation Leader	Part-time	\$14.00	\$15.00
	Assistant Senior Recreation Leader		\$13.00	\$14.00
<b>Special Events</b>				
	Volunteer Coordinator	Part-time	\$14.00	\$15.00
<b>Sports</b>				
	Sports Assignor	Part-time	Paid on a per game rate: \$8/game for youth and adult soccer \$7/game for youth and adult basketball \$3.50/game for youth and adult softball \$7/game for youth and adult volleyball	Paid on a per game rate: \$8/game for youth and adult soccer \$8/game for youth and adult basketball \$4.50/game for youth and adult softball \$7/game for youth and adult volleyball
	Group Fitness Instructor	Part-time	\$16.00 to 31.00	\$17.00 to 32.00 (DOQ)
	Birthday Party Leader	Part-time	\$11.00	\$12.00
	Tennis Private Lesson Instructor	Part-time	\$15.00 - \$31.00 (DOQ)	\$17.00 to \$32.00 (DOQ)
	Tennis Instructor	Part-time	\$12.00-\$27.00 (DOQ)	\$13.00 to \$28.00 (DOQ)
<b>Technology</b>				
	Technology Specialist	Part-time	\$17.00-\$27.00 (DOQ)	\$17.00-\$27.00 (DOQ)
	Human Resources Clerk	Part-time	\$11.25	\$12.25

<b>POSITION CLASSIFICATION</b>	<b>FY21-22 STARTING WAGE RANGE</b>	<b>FY21-22 WAGE MAXIMUM</b>	<b>Dec 2021 to April 2023 STARTING WAGE RANGE</b>	<b>Dec 2021 to April 2023 MAXIMUM</b>
<b>CLASSIFICATION I</b>				
<ul style="list-style-type: none"> <li>• Building Service Worker</li> <li>• Facility Coordinator I</li> <li>• Dance Arts Director</li> <li>• Grounds Worker I</li> <li>• Horticulture Worker I</li> <li>• Maintenance Worker I</li> <li>• Receptionist I</li> <li>• Special Projects Worker I</li> <li>• Sports Field Worker I</li> <li>• Trash/Recycling Worker</li> </ul>	<b>\$13.50/hour (\$28,080)</b> <b>TO</b> <b>\$17.61/hour</b> <b>(\$36,629)</b>	<b>\$21.71/hour</b> <b>(\$45,219)</b>	<b>\$15.00/hour</b> <b>(\$31,200)</b> <b>TO</b> <b>\$19.00/hour</b> <b>(\$39,520)</b>	<b>\$24.00/hour</b> <b>(\$49,920)</b>
<b>CLASSIFICATION II</b>				
<ul style="list-style-type: none"> <li>• Accounting and Procurement Clerk</li> <li>• Senior Coordinator</li> <li>• Receptionist II</li> <li>• Administrative Assistant</li> <li>• Preschool Supervisor</li> <li>• Horticulture Worker II</li> <li>• Maintenance Worker II</li> <li>• Special Projects Worker II</li> <li>• Sports Field Worker II</li> <li>• Dance Arts Director</li> <li>• Youth Theatre Director</li> <li>• Cultural Arts Coordinator</li> <li>• Facility Coordinator II</li> <li>• Special Events Coordinator</li> <li>• Sports Coordinator</li> </ul>	<b>\$14.37/hour (\$29,900)</b> <b>TO</b> <b>\$18.80/hour</b> <b>(\$39,104)</b>	<b>\$23.24/hour</b> <b>(\$48,343)</b>	<b>\$17.00/hour</b> <b>(\$35,360)</b> <b>TO</b> <b>\$21.00/hour</b> <b>(\$43,680)</b>	<b>\$25.00/hour</b> <b>(\$52,000)</b>

POSITION CLASSIFICATION	FY21-22 STARTING WAGE RANGE	FY21-22 WAGE MAXIMUM	Dec 2021 to April 2023 STARTING WAGE RANGE	Dec 2021 to April 2023 MAXIMUM
<b>CLASSIFICATION III</b>				
<ul style="list-style-type: none"> <li>• Accounts Payable Coordinator</li> <li>• Box Office Manager</li> <li>• CUSR Adult Program Coordinator</li> <li>• CUSR Athletics &amp; Volunteer Coordinator</li> <li>• CUSR Inclusion Coordinator</li> <li>• Douglass Park Program Coordinator</li> <li>• Front-of-House Coordinator</li> <li>• Graphic Designer</li> <li>• Grounds Specialist</li> <li>• Horticulture Specialist</li> <li>• Maintenance Specialist</li> <li>• Marketing Manager</li> <li>• Natural Areas Coordinator</li> <li>• Park Planner I</li> <li>• Special Project Specialist</li> <li>• Sports Field Foreman</li> <li>• Trade Specialist</li> </ul>	\$17.42/hour (\$36,234) TO \$22.80/hour (\$47,424)	\$28.18/hour (\$58,609)	\$19.00/hour (\$39,520) TO \$24.00/hour (\$49,920)	\$29.00/hour (\$60,320)

POSITION CLASSIFICATION	FY21-22 STARTING WAGE RANGE	FY21-22 WAGE MAXIMUM	Dec 2021 to April 2023 STARTING WAGE RANGE	Dec 2021 to April 2023 MAXIMUM
<b>CLASSIFICATION IV</b>				
<ul style="list-style-type: none"> <li>• Aquatics Manager</li> <li>• Cultural Arts Manager</li> <li>• CUSR Program Manager</li> <li>• Douglass Park Manager</li> <li>• Grounds Specialist II</li> <li>• Head Tennis Professional</li> <li>• Horticulture Specialist II</li> <li>• Park Planner II</li> <li>• Revenue Program Manager</li> <li>• Special Events/Volunteer Manager</li> <li>• Sports Manager</li> <li>• Tennis Center Manager</li> <li>• Trade Specialists II</li> <li>• VT Sales &amp; Public Relations Manager</li> <li>• VT Technical Manager</li> </ul>	<b>\$19.59/hour (\$40,750) TO \$25.64/hour (\$53,331)</b>	<b>\$31.69/hour (\$65,909)</b>	<b>\$21.50/hour (\$44,720) TO \$27.50/hour (\$57,200)</b>	<b>\$33.00/hour (\$68,640)</b>
<b>CLASSIFICATION V (Salaried)</b>				
<ul style="list-style-type: none"> <li>• Development Director</li> <li>• Grounds Supervisor</li> <li>• Horticulture Supervisor</li> <li>• Leonhard Recreation Center Manager</li> <li>• Maintenance Supervisor</li> <li>• Martens Center Manager</li> <li>• Construction Supervisor</li> <li>• Human Resources Mgr.</li> <li>• Financial Controller</li> </ul>	<b>\$22.39/hour (\$46,567) TO \$29.29/hour (\$60,933)</b>	<b>\$36.20/hour (\$75,300)</b>	<b>\$24.50/hour (\$50,960) TO \$30.50/hour (\$63,440)</b>	<b>\$38.00/hour (\$79,040)</b>
<b>ASSISTANT DIRECTORS &amp; DEPARTMENT DIRECTORS</b>	<b>Market</b>	<b>Market</b>	<b>Market</b>	<b>Market</b>



## Statistical Information<sup>1</sup>

<b>Total Population</b>	89,114
Projected Year	89,114
Prior Year 1	88,909
Prior Year 2	88,029

### **Population Breakdown**

#### **Race and Hispanic Origin**

White, not Hispanic	62.2 %
Black or African American	18.1 %
Asian	14.6 %
American Indian & Alaska Native	0.1 %
Native Hawaiian & Other Pacific Islander	0.0 %
Two or more races	3.6 %
Hispanic or Latino	6.5 %

#### **Age and Sex**

Male	52.4 %
Female	47.6 %
Persons under 18	17.0 %
Persons 65 and over	10.5 %
Persons under 5	5.4 %

#### **Income and Poverty (2012 - 2016)**

Persons below Poverty Level	23.9 %
Median Household Income	\$49,467

#### **Education**

High School graduate or higher, % of persons age 25+	94.4 %
Bachelor's degree or higher, % of persons age 25+	51.3 %

#### **Housing (2012 - 2016)**

Owner-Occupied Housing Unit Rate	44.0 %
Median Value of owner occupied housing units	\$167,000
Median Gross Rent	\$922

### Principal Taxpayers<sup>2</sup>

<u>Taxpayer</u>	<u>Type of Business</u>	<u>% of EAV</u>
Champaign Market Place, LLC	Retail (Shopping Center)	1.09 %
Campus Property Management	Housing	1.74 %
Bankier Family	Developer	0.67 %
The Carle Foundation	Hospital	0.81 %
Kraft Heinz Foods Co.	Manufacturer	0.63 %
Shapland Realty, LLC	Developer	0.62 %
Green Street Realty	Housing	1.93 %

<sup>1</sup>Source: U.S. Census Bureau Quick Facts report for City of Champaign, Illinois located [www.census.gov](http://www.census.gov)

<sup>2</sup>Source: Champaign County Treasurer, Champaign, Illinois

## Statistical Information<sup>1</sup>

<u>Taxpayer</u>	<u>Type of Business</u>	<u>% of EAV</u>
GEM Realty Capital Inc.	Developer	0.74 %
Edward Rose Development Co.	Developer	0.63 %
Campus Acquisitions 308 Green LLC	Developer	0.76 %

<sup>1</sup>Source: U.S. Census Bureau Quick Facts report for City of Champaign, Illinois located [www.census.gov](http://www.census.gov)

<sup>2</sup>Source: Champaign County Treasurer, Champaign, Illinois

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

Major Area Employers	Business or Product	# of Employees
University of Illinois	Post-Secondary Education	14,502
Carle Clinic Association & Carle Foundation Hospital	Healthcare	6,921
Community Unit School District No. 4	Education	1,870
Parkland Community College District No. 505	Post-Secondary Education	1,588
Kraft Heinz	Food Product Manufacturing	925
Christie Clinic Association	Health Care	916
Presence Health / OSF Healthcare	Healthcare	774
Plastipak	Manufacturing	650
City of Champaign	Government	598
Busey Bank	Banking	460

### Percent

#### Employment by Industry

Education, Health and Social Services	41.0 %
Entertainment, Recreation, Accommodation and Food Services	11.70 %
Retail and Wholesale Trade	10.20 %
Professional, Management and Administrative	9.20 %
Manufacturing	6.1 %
Finance, Insurance, Real Estate, Public Administration	5.70 %
Communications and Information	2.70 %
Construction	1.70 %
Other	11.70 %

#### Employment by Occupation

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

<sup>1</sup>Source: Economic Development Corporation and Bureau of Labor Statistics



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

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

Champaign Park District Boundaries





- Trails** (linear routes that link businesses, parks, schools, and other trails)
- Ashland Park Subdivision Trail (2.16 miles)
  - Boulevard Trail (1.5 miles)
  - First Street Trail (1.69 miles)
  - Greenbelt Bikeway (1.74 miles)
  - Greenbelt Connector Trail (.22 mile)
  - Martin Luther King Trail (.41 mile)
  - North Champaign Trail (.57 mile)
  - O'Malley's Alley Trail (.5 mile)
  - Pipeline Trail (.97 mile)
  - Robeson Meadows Trail (1.4 miles)
  - Robeson Meadows West Trail (3.35 miles)
  - Roby Trail (1.56 miles)
  - Simon Trail (.54 mile)
  - Turnberry Ridge Trail (1.23 mile)
- Paths** (6' wide interior routes found within a park)
- Douglass Park Path (.74 mile)
  - Garden Hills Park Path (.29 mile)
  - Hessel Park Path (.63 mile)
  - Johnston Park Path (.43 mile)
  - Mattis Park Path (around lake .55 mile)
  - Morrissey Park Path (.73 mile)
  - Robert C. Porter Family Park Path (1.71 miles)
  - Scott Park Path (.2 mile)
  - Sunset Ridge Park Path (.68 mile)
- Perimeter Sidewalks**
- Centennial Park (2 miles)
  - West Side Park (.5 mile)

**Ordinance #660**

**BUDGET AND APPROPRIATION ORDINANCE  
For the Year Ended 2023**

**AN ORDINANCE ADOPTING THE COMBINED  
ANNUAL BUDGET AND APPROPRIATION OF  
FUNDS FOR THE CHAMPAIGN PARK DISTRICT  
CHAMPAIGN COUNTY, ILLINOIS**

**FOR THE FISCAL YEAR BEGINNING ON THE  
FIRST (1<sup>st</sup>) DAY OF MAY 2022, AND ENDING ON THE THIRTIETH DAY (30<sup>th</sup>) OF APRIL 2023**

**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 27<sup>th</sup> day of July 2022 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, 2022 and ending April 30, 2023 have heretofore been performed.

**Section 2.** The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1<sup>st</sup>) day of May 2022 and ending the thirtieth (30<sup>th</sup>) day of April 2023.

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, 2022 and ending April 30, 2023 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2022 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 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:

An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$30,369,770.

An estimate of the cash expected to be received during the fiscal year from all sources is \$23,665,646.

An estimate of the expenditures and transfers contemplated for the fiscal year is \$22,365,923.

An estimate of the cash expected to be on hand at the end of the first year is \$31,669,493.

An estimate of the amount of taxes to be received during the fiscal year is \$14,506,800.

**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

**Ordinance #660**

**BUDGET AND APPROPRIATION ORDINANCE  
For the Year Ended 2023**

**AN ORDINANCE ADOPTING THE COMBINED  
ANNUAL BUDGET AND APPROPRIATION OF  
FUNDS FOR THE CHAMPAIGN PARK DISTRICT  
CHAMPAIGN COUNTY, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING ON THE**

**FIRST (1<sup>st</sup>) DAY OF MAY 2022, AND ENDING ON THE THIRTIETH DAY (30<sup>th</sup>) OF APRIL 2023**  
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 full force and effective immediately upon its passage.

Passed this 27<sup>th</sup> day of July 2022.

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

[SEAL]

CHAMPAIGN PARK DISTRICT

By

\_\_\_\_\_  
Kevin Miller, Board President

ATTEST:

\_\_\_\_\_  
Jarrod Scheunemann, Board Secretary

**Ordinance No. 660**  
**Budget & Appropriations Totals by Fund**  
**May 1,2022 through April 30, 2023**

Fund	Description	2022-23	
		Final Budget	Appropriations
01	General	\$ 5,949,201	\$ 6,376,122
02	Recreation	4,618,268	4,996,752
03	Museum	2,349,332	2,503,282
04	Liability Insurance	361,403	397,545
06	IMRF FUND	201,000	241,200
08	Audit Fund	30,000	33,000
09	Paving And Lighting Fund	186,000	196,600
12	Special Donations Fund	71,000	81,350
14	Social Security Fund	480,000	552,000
15	Special Recreation Fund	1,279,354	1,407,128
16	Capital Improvements Fund	2,349,132	2,584,045
19	Police Protection	35,000	40,250
21	Bond Amortization Fund	1,246,724	1,371,396
22	Bond Proceeds Fund	1,702,765	1,823,542
24	Land Acquisition Fund	-	750,000
25	Park Development Fund	138,000	151,800
26	Trails And Pathways Fund	-	100,000
27	Martens Center Capital Fund	1,368,744	1,573,803
	Appropriations - All Funds	<u>\$ 22,365,923</u>	<u>\$ 25,179,815</u>



**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
<b>Fund 01 - GENERAL</b>			
<b>Salaries and Wages</b>			
70201	Full-Time Salaries And Wages	2,411,016	2,507,457
70202	Part-Time Seasonal Wages	375,894	390,930
	Salaries and Wages	2,786,910	2,898,387
<b>Fringe Benefits</b>			
53132	Dental Insurance	12,000	13,200
53133	Medical Health Insurance	340,000	374,000
53134	Life Insurance	5,600	6,160
53137	Employee Assistance Program	1,500	1,650
83003	Allowances/Reimbursements	44,830	49,313
	Fringe Benefits	403,930	444,323
<b>Contractual</b>			
54201	Postage And Mailing	5,125	5,638
54202	Legal Publications/Notices	5,340	5,874
54204	Staff Meetings	700	770
54205	Legal Publications/Notices	5,100	5,610
54206	Advertising/Publicity	25,650	28,215
54207	Staff Training	11,200	12,320
54208	Memberships, Dues And Fees	17,440	19,184
54209	Conference And Travel	19,400	21,340
54210	Board Expense	4,000	4,400
54212	Attorney Fees	125,000	137,500
54214	Architect And Engineering Fees	10,000	11,000
54215	Professional Fees	85,365	93,902
54234	Landfill Fees	28,990	31,889
54236	Auto Allowance	250	275
54241	Vehicle Repair	15,500	17,050
54242	Equipment Repair	7,800	8,580
54245	Building Repair	6,250	6,875
54250	Equipment Rental	15,350	16,885
54253	Pest Control	1,360	1,496
54254	Service Contracts	40,428	44,471
54255	License And Fees	37,295	41,025
54260	Service Contracts-Facilities	8,700	9,570
54261	Service Contracts-Grounds	70,000	77,000
54263	Contractual Mowing	180,000	198,000
54264	Cell Phone Expense	8,500	9,350
54265	Subscriptions	1,120	1,232
54270	Personnel Costs	49,760	54,736
54275	Health And Wellness	4,500	4,950
54280	Other Contractual Services	17,500	18,892
54291	Park And Recreation Excellence	3,000	3,263
59412	Property/Sales Tax	300	306
59414	Credit Card Fees	800	903
	Contractual	811,723	892,501
<b>Commodities/Supplies</b>			

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
55301	Office Supplies	8,700	9,570
55302	Envelopes And Stationary	800	880
55303	Duplicating Supplies	1,300	1,430
55304	Checks And Bank Supplies	1,400	1,540
55305	Photographic Supplies	750	825
55307	Books And Manuscripts	500	550
55308	First Aid/Medical Supplies	4,500	4,950
55309	Safety Supplies	8,000	8,800
55315	Staff Uniforms	14,850	16,335
55316	Participant Uniforms	275	303
55320	Building Maintenance Supplies	20,500	22,550
55321	Landscape Supplies	35,400	38,940
55322	Cleaning /Janitorial Supplies	5,530	6,083
55323	Playground Maintenance Supplies	6,000	6,600
55324	Prescribed Burn Supplies	650	715
55325	Equipment And Tools	16,200	17,428
55326	Shop Equipment And Supplies	7,000	7,700
55327	Vehicle/Equipment Repair Parts	28,000	30,800
55328	Amenity Maintenance Supplies	10,000	11,000
55330	Gas,Fuel,Grease And Oil	74,100	81,510
55331	Chemicals	20,150	22,165
55332	Paints	550	605
55333	Plant Materials	136,300	149,930
55348	Flowers And Cards	1,000	1,100
55349	Plaques, Awards And Prizes	4,300	4,730
55350	Recreation/Program Supplies	4,000	4,400
55352	Fish Restocking	5,000	5,500
55354	Food Supplies	3,000	3,300
Commodities/Supplies		418,755	460,239
<b>Utilities</b>			
56230	Sanitary Fees And Charges	11,180	12,298
56231	Gas And Electricity	69,000	75,900
56232	Water	70,000	77,000
56233	Telecomm Expenditures	34,198	37,618
Utilities		184,378	202,816
<b>Routine/Periodic Maintenance</b>			
58001	Periodic Maintenance	52,706	57,977
58002	Routine Maintenance	240,799	264,879
Routine/Periodic Maintenance		293,505	322,856
<b>Transfers to Other Funds</b>			
59409	Transfers To Other Funds	1,050,000	1,155,000
Appropriations - Fund 01		5,949,201	6,376,122

**Fund 02 - RECREATION**

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
<b>Salaries and Wages</b>			
70201	Full-Time Salaries And Wages	1,111,280	1,139,062
70202	Part-Time Seasonal Wages	1,460,115	1,606,127
Salaries and Wages		<u>2,571,395</u>	<u>2,745,189</u>
<b>Fringe Benefits</b>			
53132	Dental Insurance	5,767	6,344
53133	Medical Health Insurance	159,811	175,792
53134	Life Insurance	2,400	2,640
53137	Employee Assistance Program	660	726
83003	Allowances/Reimbursements	19,790	21,769
Fringe Benefits		<u>188,428</u>	<u>207,271</u>
<b>Contractual</b>			
54201	Postage And Mailing Expense	231	254
54202	Printing And Duplicating	4,700	5,170
54204	Staff Meetings	230	253
54205	Legal Publications/notices	100	110
54206	Advertising/Publicity	8,985	9,884
54207	Staff Training	22,529	24,782
54208	Memberships, Dues And Fees	15,538	17,092
54209	Conference And Travel	9,800	10,780
54234	Landfill Fees	2,875	3,163
54236	Auto Allowance	500	550
54241	Vehicle Repair	2,900	3,190
54242	Equipment Repair	16,800	18,480
54245	Building Repair	29,086	31,995
54250	Equipment Rental	6,919	7,611
54251	Rental Facilities	3,685	4,054
54253	Pest Control	4,420	4,862
54254	Service Contracts	23,010	25,311
54255	License And Fees	1,831	2,014
54260	Service Contracts-Facilities	46,311	50,942
54261	Service Contracts-Grounds	2,000	2,200
54264	Cell Phone Expense	3,156	3,472
54265	Subscriptions	670	737
54270	Personnel Costs	39,700	43,670
54280	Other Contractual Services	1,537	1,691
54281	Contractual Personnel	23,141	25,455
54282	Intern Stipend	5,400	5,940
54285	Contractual Entertainment	1,200	1,320
54299	Field/Special Trips	49,981	54,979
59412	Property/Sales Tax	17,098	18,808
59414	Credit Card Fees	42,000	46,200
Contractual		<u>386,333</u>	<u>424,969</u>
<b>Commodities/Supplies</b>			
55301	Office Supplies	5,800	6,380
55303	Duplicating Supplies	3,025	3,328
55307	Books And Manuscripts	728	801
55308	First Aid Supplies	2,700	2,970

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
55315	Staff Uniforms	17,571	19,328
55316	Participant Uniforms	14,647	16,112
55320	Building Maintenance Supplies	33,450	36,795
55321	Landscape Supplies	13,000	14,300
55322	Cleaning /janitorial Supplies	21,884	24,072
55325	Equipment And Tools	2,200	2,420
55327	Vehicle/equip Repair Parts	2,000	2,200
55329	Office/ Equipment Value <\$10000	8,000	8,800
55330	Fuel Purchases	12,250	13,475
55331	Chemicals	61,000	67,100
55332	Paints	10,700	11,770
55333	Plant Materials	1,000	1,100
55348	Flowers And Cards	600	660
55349	Plaques, Awards And Prizes	8,370	9,207
55350	Recreation/program Supplies	68,230	75,053
55354	Food Supplies	21,714	23,885
55360	Merchandise For Resale	71,772	78,949
Commodities/Supplies		380,641	418,705
<b>Utilities</b>			
56230	Sanitary Fees And Charges	8,262	9,088
56231	Gas And Electricity	303,500	333,850
56232	Water	106,248	116,873
56233	Telecomm Expenditures	24,961	27,457
Utilities		442,971	487,268
<b>Routine/Periodic Maintenance</b>			
58001	Periodic Maintenance	43,500	47,850
58002	Periodic Maintenance	15,000	16,500
Routine/Periodic Maintenance		58,500	64,350
<b>Transfers to Other Funds</b>			
59409	Transfers To Other Funds	590,000	649,000
Appropriations - Fund 02		4,618,268	4,996,752
<b>Fund 03 - MUSEUM</b>			
<b>Salaries and Wages</b>			
70201	Full-Time Salaries And Wages	659,141	678,915
70202	Part-Time Seasonal Wages	497,774	512,707
Salaries and Wages		1,156,915	1,191,622
<b>Fringe Benefits</b>			
53132	Dental Insurance	3,000	3,300
53133	Medical Health Insurance	90,000	99,000
53134	Life Insurance	1,425	1,568
53137	Employee Assistance Program	410	451
83003	Allowances/Reimbursements	5,650	6,215

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
Fringe Benefits		100,485	110,534
<b>Contractual</b>			
54201	Postage And Mailing	5,924	6,516
54202	Printing And Duplicating	21,216	23,338
54205	Legal Publications/Notices	64	70
54206	Advertising/Publicity	55,207	60,728
54207	Staff Training	1,500	1,650
54208	Memberships, Dues And Fees	2,505	2,756
54209	Conference And Travel	1,700	1,870
54215	Professional Fees	500	550
54234	Landfill Fees	5,473	6,020
54242	Equipment Repair	5,000	5,500
54245	Building Repair	13,250	14,575
54250	Equipment Rental	60,610	66,671
54251	Rental Facilities	38,205	42,026
54253	Pest Control	1,435	1,579
54254	Service Contracts	6,260	6,886
54255	License And Fees	19,900	21,890
54260	Service Contracts-facilities	57,643	63,407
54265	Subscriptions	156	172
54270	Personnel Costs	18,000	19,800
54280	Other Contractual Services	48,260	53,086
54281	Contractual Personnel	30,454	33,499
54285	Contractual Entertainment	286,430	315,073
54299	Field/special Trips	3,000	3,300
59412	Property/sales Tax	11,460	12,606
59414	Credit Card Fees	44,150	48,565
Contractual		738,302	812,133
<b>Commodities/Supplies</b>			
55301	Office Supplies	2,950	3,245
55302	Envelopes And Stationary	500	550
55303	Duplicating Supplies	700	770
55305	Photographic Supplies	70	77
55308	First Aid/Medical Supplies	800	880
55315	Staff Uniforms	1,154	1,269
55316	Participant Uniforms	2,580	2,838
55320	Building Maintenance Supplies	18,425	20,268
55321	Landscape Supplies	100	110
55322	Cleaning /Janitorial Supplies	7,120	7,832
55327	Vehicle/Equipment Repair Parts	1,000	1,100
55329	Office/ Equipment Value <\$10000	1,540	1,694
55349	Plaques, Awards And Prizes	7,521	8,273
55350	Recreation/Program Supplies	54,090	59,499
55351	Animal Supplies	1,250	1,375
55354	Food Supplies	28,472	31,319
55355	Animal Feed	2,500	2,750
55360	Merchandise For Resale	27,550	30,305
Commodities/Supplies		158,322	174,154

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
<b>Utilities</b>			
56230	Sanitary Fees And Charges	2,539	2,793
56231	Gas And Electricity	113,731	125,104
56232	Water	15,850	17,435
56233	Telecomm Expenditures	14,410	15,851
Utilities		146,530	161,183
<b>Routine/Periodic Maintenance</b>			
58001	Periodic Maintenance	48,778	53,656
<b>Transfers to Other Funds</b>			
Appropriations - Fund 03		2,349,332	2,503,282
<b>Fund 04 - LIABILITY INSURANCE</b>			
<b>Salaries and Wages</b>			
70201	Full-Time Salaries And Wages	33,500	36,850
<b>Fringe Benefits</b>			
53132	Dental Insurance	308	339
53133	Medical Health Insurance	14,037	15,441
53134	Life Insurance	120	132
83003	Allowances/Reimbursements	900	990
Fringe Benefits		15,365	16,902
<b>Contractual</b>			
54255	License And Fees	1,595	1,755
54270	Personnel Costs	334	367
Contractual		1,929	2,122
<b>Commodities/Supplies</b>			
55306	CPR Books And Supplies (Tort Fund)	4,600	5,060
55329	Office/ Equipment Value <\$10000	2,000	2,200
Commodities/Supplies		6,600	7,260
<b>Insurance</b>			
57131	Workers Compensation	80,786	88,865
57137	Unemployment Premium	10,000	11,000
57220	Liability Insurance	42,836	47,120
57222	Employment Practices	13,386	14,725
57224	Property Insurance	83,197	91,517
Insurance		230,205	253,227
<b>Capital Outlay</b>			
61515	Repair Projects And Equipment	73,804	81,184
Appropriations - Fund 04		361,403	397,545

**Fund 06 - IMRF FUND**

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
<b>Fringe Benefits</b>			
53135	IMRF Payments	201,000	241,200
Appropriations - Fund 06		201,000	241,200
<b>Fund 08 - AUDIT FUND</b>			
<b>Fringe Benefits</b>			
54217	Audit Expenses	30,000	33,000
Appropriations - Fund 08		30,000	33,000
<b>Fund 09 - PAVING AND LIGHTING FUND</b>			
<b>Routine/Periodic Maintenance</b>			
58002	Routine Maintenance	86,000	94,600
<b>Capital Outlay</b>			
61508	Park Construction/Improvements	100,000	102,000
Appropriations - Fund 09		186,000	196,600
<b>Fund 12 - SPECIAL DONATIONS FUND</b>			
<b>Contractual</b>			
54292	Scholarships	65,000	74,750
59415	Transfer To Parks Foundation-Restricted	6,000	6,600
		71,000	81,350
Appropriations - Fund 12		71,000	81,350
<b>Fund 14 - SOCIAL SECURITY FUND</b>			
<b>Fringe Benefits</b>			
53136	FICA Payments	480,000	552,000
Appropriations - Fund 14		480,000	552,000
<b>Fund 15 - SPECIAL RECREATION FUND</b>			
<b>Salaries and Wages</b>			
70201	Full-Time Salaries And Wages	209,300	230,230
70202	Part-Time Seasonal Wages	252,862	278,148
		462,162	508,378
<b>Fringe Benefits</b>			
53132	Dental Insurance	1,700	1,870

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
53133	Medical Health Insurance	51,000	56,100
53134	Life Insurance	445	490
53135	IMRF Payments	9,100	10,010
53136	FICA Payments	34,000	37,400
53137	Employee Assistance Program	165	182
83003	Allowances/Reimbursements	500	550
		96,910	106,602
<b>Contractual</b>			
54201	Postage And Mailing	2,000	2,200
54202	Printing And Duplicating	4,100	4,510
54204	Staff Meeting	210	231
54206	Advertising/publicity	1,600	1,760
54207	Staff Training	2,200	2,420
54208	Memberships, Dues And Fees	1,500	1,650
54209	Conference And Travel	4,000	4,240
54212	Attorney Fees	100	110
54245	Building Repair	1,500	1,650
54250	Equipment Rental	225	248
54251	Rental Facilities	4,570	5,027
54253	Pest Control	420	462
54255	License And Fees	20	22
54260	Service Contracts-facilities	15,830	17,413
54264	Cell Phone Expense	380	418
54270	Personnel Costs	6,000	6,600
54280	Other Contractual Services	3,435	3,779
54281	Contractual Personnel	3,500	3,850
54299	Field/special Trips	8,807	9,688
59414	Credit Card Fees	1,300	1,430
		61,697	67,708
<b>Commodities/Supplies</b>			
55301	Office Supplies	1,000	1,100
55302	Envelopes And Stationary	380	418
55303	Duplicating Supplies	300	330
55315	Staff Uniforms	1,519	1,671
55316	Participant Uniforms	1,924	2,116
55320	Building Maintenance Supplies	2,000	2,200
55322	Cleaning /janitorial Supplies	2,630	2,893
55329	Office/ Equipment Value <\$10000	5,000	5,500
55349	Plaques, Awards And Prizes	3,500	3,850
55350	Recreation/program Supplies	9,477	10,425
55354	Food Supplies	6,510	7,161
		34,240	37,664
<b>Utilities</b>			
56230	Sanitary Fees And Charges	200	220
56231	Gas And Electricitiy	28,800	31,680
56232	Water	1,200	1,320
56233	Telecomm Expenditures	4,080	4,488
		34,280	37,708



**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
<b>Insurance</b>			
57131	Workers Compensation	1,800	1,980
57220	Liability Insurance	4,500	4,950
57222	Employment Practices	1,200	1,320
57224	Property Insurance	6,500	7,150
		<u>14,000</u>	<u>15,400</u>
<b>Routine/Periodic Maintenance</b>			
58003	ADA Non-Capital Expenditures	25,000	27,500
<b>Capital Outlay</b>			
61508	CPD - ADA	347,803	382,583
61509	UPD Capital ADA	203,262	223,585
		<u>551,065</u>	<u>606,168</u>
Appropriations - Fund 15		1,279,354	1,407,128
<b>Fund 16 - CAPITAL IMPROVEMENTS FUND</b>			
<b>Capital Outlay</b>			
61504	Vehicles / Equipment	26,000	28,600
61508	Park Construction/Improvements	2,323,132	2,555,445
		<u>2,349,132</u>	<u>2,584,045</u>
<b>Transfers to Other Funds</b>			
Appropriations - Fund 16		2,349,132	2,584,045
<b>Fund 19 - POLICE PROTECTION</b>			
<b>Contractual</b>			
54281	Contractual Personnel	35,000	40,250
Appropriations - Fund 19		35,000	40,250
<b>Fund 21 - BOND AMORTIZATION FUND</b>			
<b>Transfer To Other Funds</b>			
59409	Transfers To Other Funds	1,246,724	1,371,396
Appropriations - Fund 21		1,246,724	1,371,396
<b>Fund 22 - BOND PROCEEDS FUND</b>			
<b>Contractual</b>			
54215	Professional Fees	3,428	3,771
<b>Capital Outlay</b>			

**Ordinance No. 660**  
**Budget & Appropriations Details by Fund**  
**May 1, 2022 through April 30, 2023**

Account	Description	2022-23 Budget	Appropriations
61504	Vehicles / Equipment	250,531	275,584
61508	Park Construction/Improvements	902,306	992,537
		<u>1,152,837</u>	<u>1,268,121</u>
<b>Debt Service Principal</b>			
59405	Bond Redemption	495,000	495,000
<b>Debt Service Interest/Fees</b>			
59407	Interest Expense	51,500	56,650
Appropriations - Fund 22		<u>1,702,765</u>	<u>1,823,542</u>
<b>Fund 24 - LAND ACQUISITION FUND</b>			
<b>Capital Outlay</b>			
61504	Land Acquisition	-	750,000
Appropriations - Fund 24		<u>-</u>	<u>750,000</u>
<b>Fund 25 - PARK DEVELOPMENT FUND</b>			
<b>Capital Outlay</b>			
61508	Park Construction/Improvements	138,000	151,800
Appropriations - Fund 25		<u>138,000</u>	<u>151,800</u>
<b>Fund 26 - TRAILS AND PATHWAYS FUND</b>			
<b>Capital Outlay</b>			
<b>Fund 27 - MARTENS CENTER CAPITAL FUND</b>			
<b>Contractual</b>			
54202	Printing And Duplicating	1,000	1,100
54215	Professional Fees	4,065	4,472
		<u>5,065</u>	<u>5,572</u>
<b>Capital Outlay</b>			
61508	Park Construction/Improvements	1,363,679	1,568,231
Appropriations - Fund 27		<u>1,368,744</u>	<u>1,573,803</u>

**CERTIFICATION OF  
ESTIMATE OF REVENUE  
FISCAL YEAR 2023**

I, Brenda Timmons, do hereby certify that I am the duly qualified Treasurer of the Champaign Park District. As such, I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2022 and ending on April 30, 2023 are estimated to be as follows:

Source of Revenue	<b>ESTIMATE OF REVENUE</b>	Amount
Property Taxes	---	\$ 14,506,800
Personal Property Replacement Tax		700,000
Charges for Services		2,961,113
Contributions & Sponsorships		701,610
Concessions & Merchandise		277,500
Grants		1,155,993
Interest		127,885
Bond Proceeds (Reflected as a Transfer)		1,246,724
Special Receipts/Other		348,021
Transfer to Other Funds		<u>1,640,000</u>
Total Estimate of Revenue		\$ <u>23,665,646</u>

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the Champaign Park District this **27th** day of July, 2022.

**SEAL**

\_\_\_\_\_  
Brenda Timmons, Treasurer



CHAMPAIGN PARK DISTRICT  
**STRATEGIC  
PLAN**

2022-2025



**MAKE.  
CHANGE.  
HAPPEN.**



**CHAMPAIGN  
PARK DISTRICT**

Adopted by Board of Commissioners, February 2022



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## ◆ INTRODUCTION

In the fall of 2021, the Champaign Park District (CPD) developed its next three-year strategic plan (2022-2025) to establish and communicate the agency's priorities and to identify action steps to focus energy and resources to realize these goals. Staff organized and orchestrated several techniques and methods to facilitate engagement and input to achieve the following objectives for the strategic planning process:

1. Situational analysis – Engage and involve Commissioners and staff to better understand the Park District's current environment.
2. Review and affirm vision, mission, values, and workplace culture statements.
3. Strategy map - Identify priorities, short-term and long-term goals, and action steps for the next three years.
4. Establish timeline and performance metrics to measure outcomes and align the Strategic Plan with the Comprehensive Plan, Capital Improvement Plan, Budget, and other important documents within the CPD operations portfolio.

## ◆ PROFILE OF THE PARK DISTRICT

Parks, recreation, and cultural arts have always been a top priority of the residents of Champaign. Public open space even preceded the City's official founding in 1855 when land for the community's first park was identified in 1854. This 12.7-acre parcel was officially dedicated in 1859 as "White Park" in honor of the property owner's name (now called West Side Park) and predated the renaming of the City to "Champaign" when it acquired a city charter in 1860.

Resident support for public parks and recreation established dedicated taxpayer funding to enhance the quality of life for all citizens through positive experiences in parks, recreation, and cultural arts though the organization of a Township Park District in 1911 and its reorganization to a General Park District in 1955. The Champaign Park District is led by a Board of Commissioners (Board) composed of five elected officials who serve staggered six-year terms. The daily administrative functions of the Park District are the responsibility of the Executive Director who is hired by the Board.

In its 100+ year existence, the CPD has grown to better serve the needs of its more than 88,000 residents. The Park District maintains 64 park sites, totaling over 700 acres. Its staff manages fourteen unique recreation facilities, including several historic properties (the Virginia Theatre and Springer Cultural Center), an administrative center, Sholem Aquatic Center, a seasonal, replica, turn-of-the-century farm with animals, a tennis center, a boat house, the Douglass Annex, Douglass Branch Library, Douglass Community Center, Hays Recreation Center, Leonhard Recreation Center, CUSR Center, and Martens Center, opening in 2022. These facilities and parks provide space for the Park District to offer approximately 1,500 programs each year; such as youth theatre, swim team/swim lessons, dance, fitness, visual arts, and a wide variety of sports.

CPD is also a member of Champaign Urbana Special Recreation and recently worked with its partner, the Urbana Park District, to open a recreation center entirely dedicated to meeting the recreation needs of individuals with disabilities.

## ◆ EXECUTIVE SUMMARY & PRINCIPLES OF GOVERNANCE

### Mission Statement

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

### Vision Statement

The Champaign Park District strives to be the leader in parks, recreation, and cultural arts by providing and promoting safe and outstanding experiences and facilities; generating outstanding value for all residents.

### Strategic Priorities & Goals

Customer & Community Focus	Financial Strength	Organizational Excellence	Staff Excellence	Quality Infrastructure Management
Engage the community	Efficiently align resources	Evaluate current partnerships and develop new partnerships	Attract and retain quality staff	Update and maintain our maintenance standards
Develop diverse programs for all residents	Maximize funding opportunities	Further develop a culture that helps employees excel	Lead, develop, and offer training to staff	Evaluate and develop future projects
Encourage customer loyalty	Ensure financial stewardship	Continue to strive to be innovative and creative	Create a welcoming and inclusive environment	Be a leader in sustainability
Ensure participant/user safety	Enhance the Parks Foundation	Board and staff working effectively and efficiently	Create a responsive staffing plan	Leverage technology Improve Trail System

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## Values

### 1. Staff Excellence

- We look forward to coming to work and enjoy what we do.
- We support and value each other.
- We are willing to try new ideas and programs.
- We demonstrate professionalism in the workplace every day.
- We are likeable, courteous, easy to work with and deliver excellent customer service.
- We do not have to be told what to do; we take initiative to get things done.

### 2. Stewardship

- We conduct our business fairly, transparently, and with integrity.
- We are fiscally responsible to our residents.
- We strive to offer affordable programs, services and facilities for all residents.
- We enhance natural resources and promote conservation and stewardship practices.
- We provide opportunities for health and wellness for our residents.
- We strive to provide equal access for all users to all of our parks, facilities, and programs.
- We value and reward employees who provide excellent customer service and stewardship of taxpayer resources.
- We care for the valuable resources we have in our people and places.

### 3. Organizational Excellence

- We know and respect our roles and responsibilities and work together to accomplish our goals.
- We encourage all residents to provide feedback about planning, designing, and programming for parks, recreation, and cultural arts.
- We promote staff development.
- We follow best practices in providing quality parks, recreation, and cultural arts.
- We assure safety through a comprehensive risk management program.
- We strive to effectively communicate with each other and the public.

### 4. Innovation

- We value employees who present creative and proactive solutions to challenges.
- We encourage doing things differently, progressively, creatively, and with an entrepreneurial spirit.
- We are adaptable and value our ability to anticipate, influence, and embrace change.

### 5. Customer Service

- We offer consistent, customer-focused service across the organization.
- We actively seek and value customer feedback.
- We care about our customers and team members.
- We provide exceptional support to our employees and patrons.

### 6. Diversity, Opportunity, and Inclusion

- We provide quality parks, programs, and services that meet the diverse needs of all ages and abilities in our community.
- We embrace the diversity of our team.
- We value diversity in all its forms and actively seek people with different perspectives and experiences.
- We create a welcoming atmosphere for all residents and each other.
- We offer a variety of opportunities for everyone.
- We strive to improve access for all.

### 7. Collaboration

- We collaborate with other agencies and groups to create a unified community.
- We focus on building a better community every day.
- We work together to provide a safe environment for our staff and community.



## ◆ **PROCESS**

### **STAGE 1. Framework**

At the outset of the project, CPD staff identified a strategic plan framework in order to define necessary action steps, direct staff, and set an accurate timeline to complete the plan. David Michael Moore, graphic facilitator, was hired as a consultant to lead several planning sessions with the Board and staff.

### **STAGE 2. Implementation**

One questionnaire and ten total planning sessions were organized to engage the Board and staff in the strategic planning process.

#### **Staff-led questionnaire and planning sessions.**

The questionnaire and six, foundational planning workshops were organized by the Administrative staff (Executive Director and Department Heads) to collect information from staff regarding CPD's mission, vision, values, and workplace culture statements and organizational strengths, weaknesses, opportunities, and threats (SWOT analysis). The survey was used to confidentially collect individual view points and to prepare the staff for larger group discussions. After the survey results were anonymously collected by the Department Head team, each Department Head organized and lead their own staff team's discussion about the aforementioned topics.

Human Resources, IT, Planning, Finance, Administration, Risk, and Marketing (HIPFARM), participated in a joint, in-person teambuilding workshop. Recreation, Revenue Facilities, and the Virginia Theatre held individual Department strategic planning sessions. The Operations Department divided its staff into groups and held three in-person sessions to allow more space for participants to share.

Results from the questionnaire and staff-led planning sessions were organized by theme to include in the strategic plan and also to inform the four graphic facilitator led planning sessions.

#### **Graphic facilitator-led planning sessions.**

Four additional planning sessions were facilitated by David Michael Moore to review CPD workplace culture statements and determine the strategic plan's initiatives, goals, and action steps. The first two

workshops included 37 staff members in management or supervisory roles. The administrative team was excluded from these discussions to allow for open dialogue. A report highlighting the results of the previous sessions was shared with the Board prior to the third workshop. This session included the Board, Executive Director, and Department Heads to engage with this group about the Park District's future strategies through the Balanced Scorecard approach.

The final culminating session with the administrative team ensued shortly thereafter to synthesize the results of the previous workshops. Four banners were created to represent the outcomes of the sessions (Figures 2 through 6).

### **STAGE 3. Data Analysis**

In this stage, Executive Director and the Assistant to the Executive Director reviewed the planning sessions reports and banners, consolidated themes, and systematically arranged the results to share with the administrative team for review and feedback.

#### **Results – Review & Affirmation of Mission, Vision, & Values | SWOT Analysis.**

##### **MISSION**

The Board and staff reviewed the mission statement and felt that it was relevant, positive, appropriate, and all-encompassing. A majority affirmed the current mission statement. Discussion included requests to expand the use of the term safety within the Park District's principles of governance, which was updated in the value statements.

##### **VISION**

A majority of staff also affirmed the current CPD vision statement. However, when engaged with the defining features of a vision statement, several staff agreed that it may be too similar to the mission statement and lacks an inspirational quality. Multiple recommendations for updating the vision statement were presented to the Board for review and comment.

##### **VALUES**

Overall, the Board and staff did not request any major updates to the Park District's value statements. Several minor value statement revisions were recommended and are reflected on page 3.

## SWOT ANALYSIS

The SWOT matrix offers a methodology to facilitate connections between internal factors (strengths and weaknesses) and external factors (opportunities and threats), mitigate and plan for current and future challenges (weaknesses and threats), and leverage assets and favorable circumstances (strengths and opportunities) at the organizational, local, state, and

national levels. Staff were requested to consider and respond to a series of questions to determine their internal and external perspectives. Their responses were compiled and synthesized within the SWOT analysis framework to identify and formulate strategic objectives and performance indicators for the Park District (see figure 1 below).

Strengths	Weaknesses
Champaign Park District Brand	Internal communication
Community Partnerships	Keeping programs after their life span
CU Special Recreation/center	Teen programming
Desirable place to work	Competition for minimum wage employees
Development of staff	Staff turnover
Engaged Park Board	Staff training
Cultural Arts	Programs that support working parents
Excellent Staff	Salary compression
Financial position and stability	Interdepartmental relationships
Gold Medal Winning Agency	Staff cross training on systems/procedures
Illinois Accredited Agency	Staff pay not competitive
Infrastructure well maintained	
Intergovernmental collaboration	
Leadership and management	
New Community Centers	
Parks Foundation	
Parks, programs, and services	
Use of technology	
Opportunities	Threats
Advance equity and inclusion	Community safety
Foster new community partnerships	Competition for programs and services
Develop nature-based amenities and programs	Environmental concerns
Sponsorships	Homelessness
Enhance the variety of public input	Imbalanced partnerships
Leverage support from increased use of parks	Increased litter/trash in parks
Innovative programming	Increased maintenance without additional staff
Older adult programming	Instability of the State of Illinois
Mobile technology	Long-term impacts of COVID-19
Pickleball	Loss of Park District knowledge
Envision access for all	Minimum wage/Compression
Grow cultural of positivity and unity	Outside agencies/companies paying more
	Rising health care costs
	Technological attacks
	The public's sentiments about taxes and fees
	Vandalism

Figure 1. SWOT Analysis results

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## **STAGE 4. Workplace Culture Analysis**

The graphic facilitator produced multiple banners to represent themes from his planning sessions with staff. These banners were reviewed by the Board and administrative team prior to their own planning sessions and were also utilized for comparative purposes. Overall, staff did not request updates to the main tenets of the Park District's workplace culture. However, several minor revisions occurred to more clearly define each belief. The revised workplace culture statements were then combined with the values statements.

## **STAGE 5. Development of Priorities – Balanced Scorecard Approach**

The Board and staff were asked to discuss the Park District's priorities during the planning sessions that were graphically facilitated. The Executive Director applied the Balanced Scorecard approach to clarify selection of priorities and shared five foundational initiatives for the facilitator to build upon. The Balanced Scorecard approach is a strategic management system that focuses the Park District in five main areas, Financial, Customer, Internal Processes, Learning and Growing, and Infrastructure. Each area is specifically defined through representative strategic objectives of the Park District, which are aligned with its mission, vision and values. The strategic objectives are the foundation for strategy mapping and developing SMART goals at the short-term (departmental level) and the long-term (agency) levels. Focus team members were asked to consider and build upon the following strategic objectives: Customer and Community Focused, Financial Strength, Organizational Excellence, Staff Excellence, and Quality Infrastructure Management.

Banners representing the results of planning sessions highlighting Board and administrative team priorities can be found in Appendix A. These banners were analyzed to formulate the strategic plan's initiatives, goals, action items, and ongoing efforts. Other Park District plans and budgets were consulted to craft practical and affordable applications and initiatives.

## **STAGE 6. Board Discussion & Approval**

In this stage, the public and Board are presented a draft of the 2022-2025 Champaign Park District Strategic Plan as a discussion item several Board Meetings. At this time, the Board will have the opportunity to provide feedback on the strategic plan. Requested revisions will be completed prior to the February, 2022 Special Board meeting, in which staff will seek approval of the strategic plan.

## **STAGE 7. Implementation, Reporting, & Evaluation**

The Board and staff will achieve its strategic plan outcomes through their shared management, time, and resources. Evaluative measures are also critical components of the plan's success. In order to meet these goals, staff will report plan progress to the Board on a quarterly basis. Additionally, the strategic plan goals should be enacted in concert with capital planning, budgeting, determining representative performance metrics and subsequent reporting, and any other feasibility studies or planning efforts.

## 2022-2025 Priorities, Goals, & Action Items

Prioritization instills clarity, provides focus, sets realistic expectations, establishes milestones, and motivates Board and staff members to achieve the desired outcomes in a timebound manner. The CPD strategic initiatives were grounded through a modified balanced scorecard approach concentrated on five diverse perspectives that will serve to unite the Park District's Board, staff, and community: **customer**, **financial**, **organizational**, **learning and growing**, and **infrastructure**. Each priority is supported by goals and actions items that are critical components of the priority's success.

<b>Customer &amp; Community Focus</b>		
<b>Engage the community</b>		
<i>Community engagement implies frequent interaction with residents in a manner that best suits their preferred form of communication. The Park District should strive to reach as many people as possible to provide opportunities for residents to contribute to the decision-making process and build/improve relationships and capacity.</i>		
2022-2023	2023-2024	2024-2025
Determine and implement methods and best practices to receive, evaluate, and respond to community communications.	Develop and implement a plan to increase staff's involvement with community service organizations.	Create opportunities for our residents to reach out to our Board members.
<b>Develop diverse programs for all residents</b>		
<i>The Park District will enhance current programs that provide opportunities to meet its community's diverse park, recreation, and cultural arts needs and also develop new programs and services to creatively reflect the vibrance and diversity of the community it serves.</i>		
2022-2023	2023-2024	2024-2025
Evaluate local language barriers and determine appropriate responses (i.e., bilingual staff, ESL programming, marketing and scholarship material translation).	Identify underserved populations and develop strategies to create opportunities for their participation in programs, facilities, and services.	Identify future opportunities for programs and services; based on demographic changes, performance of existing programs and services, financial feasibility and industry trends.
Identify new teen programming to support the efforts to reduce violence in the community.	Implement new programs and services that enhance the diversity of the offerings of the Park District.	Evaluate and build on community partnerships for diversity.

<b>Encourage customer loyalty</b>		
<i>The Park District will build trust and relationships with residents by prioritizing diversity and customer service. These efforts will impact retention, referrals, revenue, and repeat usage.</i>		
2022-2023	2023-2024	2024-2025
Investigate the effectiveness of current retention efforts (i.e., messaging, targeted sales, segmentation), analyze registration experience, and survey repeat and non-returning customers.	Develop a customer loyalty program that includes a reward system to recognize, reward, and encourage extraordinary program service.	Create a team to evaluate current datasets and determine best system for engaging new customers and establish loyalty.
<b>Ensure participant/user safety</b>		
<i>The Park District is committed to providing safe parks and recreation and cultural arts experiences. Ensuring safety for participants, users, and staff is tantamount to success.</i>		
2022-2023	2023-2024	2024-2025
Utilize the safety committee to assess the safety of CPD parks and facilities and make recommendations.	Implement recommendations from interdepartmental safety evaluation team.	Track and provide supporting evidence of success or failure.

<b>Financial Strength</b>		
<b>Efficiently align resources</b>		
<i>The Park District should seek to improve all of its financial systems and internal processes to increase effectiveness and amplify efficiencies.</i>		
2022-2023	2023-2024	2024-2025
Align all rental operations under one set of uniform procedures, one central contact, and sales strategies.	Develop new budget manual and training.	Strive to achieve a 60/40 tax/revenue budget mix.
Develop and implement signage sponsorship program throughout the Park District.	Develop plan for funding long-term capital projects (i.e., Sholem Aquatic Center) and align grant requests to support these efforts.	Monitor and identify ways to optimize cost recovery (i.e., programs, services, and Virginia Theatre shows/events).
<b>Maximize funding opportunities</b>		
<i>The development of financial plans and processes support standards and best practices for budgeting to ensure future financial success.</i>		
2022-2023	2023-2024	2024-2025
Continue to capitalize on availability of grant opportunities.	Create a plan to study district-wide purchasing standards and policies.	Assess outside contractual services to enhance cost efficiencies.

<b>Ensure financial stewardship</b>		
<i>Financial stewardship represents the care, conservancy, planning, attention, upkeep, and management of the Park District's financial resources</i>		
2022-2023	2023-2024	2024-2025
Ensure PayCom and other software efficiently and effectively help staff complete necessary tasks.	Align bidding and selection of professional contractual services with the budgeting process and seasonal timing for projects.	When the current revenue bond has been remunerated, establish a fund that will reserve \$250,000 to \$500,000 per year for future large capital projects.
<b>Enhance Parks Foundation</b>		
<i>Efforts to enhance the Parks Foundation will advance Park District initiatives through private support and strategic partnerships</i>		
2022-2023	2023-2024	2024-2025
Align Parks Foundation goals, strategies, and efforts to support updated Park District plans.	Evaluate the effectiveness of the Parks Foundation to enhance current initiatives and test new strategies.	Implement and scale strategies and events to grow donor engagement and giving.

<b>Organizational Excellence</b>		
<b>Evaluate current partnerships and develop new partnerships</b>		
<i>Sustainable and equitable partnerships should foster mutually beneficial outcomes for each partner and most importantly, achieve desirable results for residents.</i>		
2022-2023	2023-2024	2024-2025
Evaluate all partnerships to make sure they are win-win.	Explore new partnerships with a variety of organizations that meet or compliment the mission of the Park District.	Create a cross-departmental team to evaluate the success of partnerships over the last two years.
<b>Continue to strive to be innovative and creative</b>		
<i>The Park District should focus on building a culture of growth that includes focuses on an environment in which everyone feels safe; is continuously learning; has an opportunity to participate in time-limited, innovative experimentation; and receives continuous feedback.</i>		
2022-2023	2023-2024	2024-2025
Develop a training program to foster creativity and innovation in CPD programs, parks, and services.	Create a method to reward staff for being innovative and creative.	Promote and celebrate staff efforts to be more creative and innovative.
<b>Further develop a culture that helps employees excel</b>		
<i>It has been the policy of the Park Board of Commissioners and the Executive Director to recognize that employees are the Park District's greatest resources and therefore are committed to invest resources to promote continued excellence in staff.</i>		
2022-2023	2023-2024	2024-2025
Develop training programs that focus on improving workplace culture.	Create programs to implement key takeaways from cultural standards trainings.	Effectively communicate successful outcomes of programs focused on improving culture.



<b>Board and staff working effectively and efficiently</b>		
<i>A strong and healthy Board-staff partnership positively contributes to the effectiveness and efficiencies of the Park District.</i>		
2022-2023	2023-2024	2024-2025
Evaluate how effectively and efficiently the Board and staff are working together.	Update technology hardware and software for Board members.	Develop Board specific yearly goals for the Executive Director and Department Heads.

<b>Staff Excellence</b>		
<b>Lead, develop, and offer training to staff</b>		
<i>The Park District currently offers a myriad of training and education opportunities. Staff will raise awareness of these opportunities and enhance its internal training program.</i>		
2022-2023	2023-2024	2024-2025
Develop and implement additional year-round training program for new employees.	Develop and implement a Supervisor's Management Training program for all supervisors.	Expand opportunities for staff to achieve certifications and attend conferences, trainings, and seminars related to their specific job functions.
Explore opportunities to expand benefits (non-healthcare) to part-time staff to incentivize part-time positions. (i.e., classes, activities).	Create a cross-departmental team to develop and implement a high-quality onboarding program.	Update training for part-time and seasonal staff.
Maximize the use of Paycom for training and onboarding.	Develop ongoing year-round training programs for staff.	Develop a leadership training program for staff.

<b>Attract and retain quality staff</b>		
<i>The job market has significantly fluctuated with the long-lasting effects of the pandemic and changes in state and federal wage regulations. A responsive program to help staff find advancement and mentorship within the Park District is an essential component for future success.</i>		
2022-2023	2023-2024	2024-2025
Develop a process to evaluate wages and benefits with other similar sized agencies in Central Illinois.	Establish a process for staff to advance within the Park District through training and education.	Establish a staff mentorship program.
<b>Welcoming and inclusive environment</b>		
<i>The Park District will continue its efforts to foster opportunities for staff members to embrace their similarities and celebrate their differences.</i>		
2022-2023	2023-2024	2024-2025
Follow up on Equity, Inclusion, and Diversity committee recommendations.	Celebrate and develop programs to make new staff feel welcome.	Continue to enhance opportunities to listen to staff input.
<b>Create a responsive staffing plan</b>		
<i>The Park District should continue to assess how to ensure the right people are in the right positions with the right tools to succeed.</i>		
2022-2023	2023-2024	2024-2025
Review and analyze labor allocations to evaluate the best use of CPD resources: staff time and taxpayer dollars.	Create a system to measure organizational and departmental performance.	Develop a process to measure employee satisfaction on an ongoing basis.

<b>Quality Infrastructure Management</b>		
<b>Update and maintain our maintenance standards</b>		
<i>The Park District should continue to maintain or enhance its current parks, open space, trails, facilities, playgrounds, and recreation amenities according to management best practices.</i>		
2022-2023	2023-2024	2024-2025
Evaluate current standards and update as needed.	Evaluate parks, facilities and amenities for improvements (i.e., report card assessments).	Develop a long-range plan for ongoing annual maintenance of facilities, parks and amenities.
<b>Evaluate and develop future projects</b>		
<i>The Park District should invest time and resources in feasibility and planning studies to establish a clear path for the future.</i>		
2022-2023	2023-2024	2024-2025
Finalize the plan for the future of Prairie Farm.	Evaluate sports fields, lights, turf, usage and make recommendations.	Evaluate adding a recreation center in NW Champaign.
Evaluate adding an outdoor adventure park (bike pump track, climbing boulders, RC vehicles, etc.).	Create a committee to evaluate and recommend land purchases for parks to the Board for review and prioritization.	Evaluate adding a nature center and environmental programs.
Evaluate the feasibility of the Champaign Park District taking a leadership role in establishing a children's museum.	Evaluate establishing an outdoor ice-skating rink.	Evaluate potential improvements at Sholem Aquatic Center.

<b>Be a leader in sustainability</b>		
<i>Park District's capital improvements, maintenance, and operational practices should incorporate and encourage sustainable practices in terms of environmental, financial, and operational practices.</i>		
2022-2023	2023-2024	2024-2025
Monitor electricity, natural gas, water, and fuel consumption.	Track waste of recyclable materials and trash.	Investigate converting impervious surfaces to pervious paving materials.
Evaluate Park District recycling programs.	Evaluate solar energy for Park District energy needs.	Evaluate the conversion to electric vehicles/charging stations.
<b>Leverage technology</b>		
<i>The Park District should use technology to improve safety, services, communication, and operations.</i>		
2022-2023	2023-2024	2024-2025
Continue to add cameras throughout the Park District.	Continue to add WIFI throughout the parks and facilities.	Evaluate and implement new technologies to improve services (i.e. social media).
Evaluate options for a new phone system for the Park District.	Evaluate the effectiveness of the Park District APP's communication with residents.	Evaluate ticket software at the Virginia Theatre.
Evaluate various software for success: MainTrac, RecTrac, Purchasing software, etc.	Evaluate and update websites (i.e., CPD, CUSR, Virginia Theatre).	Evaluate the effectiveness of social media channels and investigate any new opportunities.

<b>Improve trail system</b>		
<i>Park District trails and paths continue to be the most requested amenities by residents.</i>		
2022-2023	2023-2024	2024-2025
Review and update 2017 Park District Trail Plan.	Establish timeline and budget for implementation based on updated trail plan.	Begin implementation of updated trail plan.

## ◆ CHAMPAIGN PARK DISTRICT'S ONGOING BEST PRACTICE EFFORTS

### Marketing & Public Relations

1. Expand recruitment efforts to specifically target groups
2. Continue involvement in the City planning meetings
3. Engage in the Champaign County First meetings
4. Be involved in the Metropolitan Intergovernmental Council Meeting
5. Be a member of the Champaign County Coalition group
6. Be involved in local community service organizations
7. Evaluate, manage, and refine partnership opportunities
8. Communicate, collaborate, and activate partnership efforts
9. Seek partners to deliver programs and services
10. Facilitate intergovernmental cooperation
11. Host meetings with various governmental groups to identify partner opportunities (programming, communication, and shared services)
12. Continue to build and cultivate strong working relationships at the staff level with the City, University, school districts, library, and other agencies
13. Investigate and implement community relations and marketing plan

### Planning, Design & Development

1. Annually update the capital improvement plan
2. Update and implement plans, ADA transition plan, manuals
3. Align master plans with park system standards to achieve at least the minimum per 1,000 population standards
4. Develop and implement Park District historical and cultural resource management plan
5. Design parks with well-thought-out plans that offer a variety of elements that meet current trends
6. Design site plans and complete feasibility studies

### Facility & Land Use Management

1. Continue to maintain parks and facilities at a level no less than the current standards
2. Ensure pathway quality, durability, connectivity, signage, and navigation
3. Enhance walking and biking amenities
4. Assess and pursue park, open space, trail, and recreation acquisition and development opportunities
5. Conduct turf, field, horticulture, tree, and natural area maintenance management schedule
6. Complete fleet maintenance schedule
7. Conduct playground safety schedule
8. Review and implement repair and replacement schedule
9. Investigate recycling or zero waste plan

### Organization & Administration

1. Continue to monitor legislative initiatives on local governmental consolidation, property tax freezes, minimum wage increases, and unfunded mandates
2. Reinforce transparency
3. Identify and communicate operational efficiencies and effectiveness
4. Assess and incorporate trending and innovative recreation amenities and activities into future improvements
6. Evaluate Park District sustainability opportunities
7. Review policies, rules, regulations, and operational procedures
8. Coordinate and oversee operational and cooperation agreements
9. Oversee records retention procedures
10. Ensure compliance with OMA, FOIA, and other state statutes and laws

### Parks Foundation

1. Expand outreach for scholarship opportunities
2. Identify and apply for grant funding

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## Programs & Services Management

1. Increase Park District participation levels
2. Create and support cultural arts opportunities
3. Integrate the arts into parks, facilities, and programs
4. Offer a comprehensive variety of programs and services in line with market trends that meet the needs and desires of the community

## Human Resources & Professional Development

1. Hire and retain diverse staff
2. Evaluate and revise job descriptions as needed
3. Support employee training and development
4. Investigate and recommend options for various HR workforce functions, including but not limited to: compensation, health and wellness, performance evaluation, discipline, grievance, and recognition programs
5. Participate in CIRCLE educational workshops, seminar, and Board.
6. Participate in IPRA, NRPA, and their professional development organizations

## Evaluation, Assessment & Research

1. Complete park, trail, and facility report cards
2. Track progress in performance measurement reports
3. Apply for the NRPA Gold Medal Awards
4. Apply for GFOA award of excellence
5. Submit applications for the IAPD Best of the Best Awards Program
6. Submit entries to the IPRA/IAPD Conference annual Marketing Awards programs
7. Apply for awards, recognitions, and accreditations that validate and support results of the Park District's mission and strategic initiatives
8. Apply for IAPD/IPRA Illinois Distinguished Agency Accreditation
9. Investigate applying for NRPA's CAPRA Accreditation

## Information Technology

1. Analyze information systems to ensure long-term use and standardization
2. Continue to enhance the Park District's security systems
3. Evaluate and update data management systems
4. Evaluate and update Park District's work order, work assignment, financial, ticketing, and registration systems

## Financial Management

1. Complete grant procedures
2. Oversee fiscal management, purchasing, and accounting procedures
3. Develop budgetary and capital planning guidelines
4. Develop recommendations for the budget and capital plans
5. Complete financial status reports and updates
6. Organizes procedures for inventory control of property, equipment, and other assets

## Public Safety, Risk, & Security

1. Evaluate and update general safety and emergency management plans
2. Assesses safety needs of parks, trails, facilities, programs, and events
3. Investigate risk management plan and procedures
4. Oversee accident and incident report procedures



# APPENDIX A: PLANNING SESSION BANNERS

**FUN**  
Staff look forward to coming to work and enjoy what they do.

**SUPPORTIVE**  
Staff support and care about each other like family and help make each other's job easier.

**CREATIVE**  
Unafraid of failure, staff are willing to try new ideas and programs with risk.

**PROFESSIONAL**  
As leaders in the parks and recreation field, staff demonstrate professionalism in the workplace every day.

**PERSONABLE**  
Staff are likable, conversational, easy to work with and deliver excellent customer service.

**PROACTIVE**  
Staff do not have to be told what to do; they take initiative to get things done.

**WORKPLACE CULTURE**  
Empathy  
"It should be a place of enjoyment & fun."  
LEADS TO TRUST  
"I feel supported by coworkers."  
RESPECTING BOUNDARIES  
"I feel fulfilled when I know management appreciates & recognizes the work I am doing."  
ACCOUNTABILITY  
"Closing the loop."  
"My supervisor always makes time for open communication and provides me with feedback."  
"I'm doing socially responsible good in this community."  
"Being comfortable in your own skin allows people to be themselves and be accepted brings fulfillment in life!"  
RESPECTING BOUNDARIES (swag)

**WELCOMING TO ALL**  
"Feeling SAFE ALWAYS FEELS LIKE YOU BELONG."  
COMMUNICATION  
\* EMAIL  
\* TIME OFF  
\* SCHEDULES

**FINANCIAL STRENGTH AND RESPONSIBILITY**  
EMPOWERED AND PREPARED TEAM

**ORGANIZATIONAL OPERATIONAL EXCELLENCE**

**LAND PURCHASING**  
Investment for the future  
Operations needs to grow  
Invested Community Gardens  
Sports Facilities  
CAN BE PROFITABLE

**CHILDREN'S MUSEUM**  
Interactive Software  
MAKE MULTI-USE PERFORMANCE SPACE  
SPARKERS  
CONFERENCES  
STARTINGS  
WHY DID THE PREVIOUS MUSEUM CLOSE?  
HOW DO OTHER SIMILAR MUSEUMS FIND SUCCESS?

**ART MUSEUM**  
INTERACTIVE SOFTWARE  
WHY DID THE PREVIOUS MUSEUM CLOSE?  
HOW DO OTHER SIMILAR MUSEUMS FIND SUCCESS?

**INDOOR PAVILION @ PRAIRIE FARM**  
RENTAL  
STORAGE  
RESTROOMS  
SEASONAL  
YES, BUT NOT FROM WEEK-ROUND  
MAINTAIN IMPROVE EXISTING FACILITIES FIRST

**WHO WE ARE**  
BE THE EXAMPLE  
OFFER MORE CULTURAL PROGRAMMING  
DIVERSITY OF PROGRAMS (TYPES)  
QUALITY AFFORDABILITY  
STARTING LEADING COMPETITIVE PERKS  
DECREASES EXPERIENCE  
LEARNING about offers in CPD  
MAKE TRAINING Seasonal Staff (employees)  
PROTOCOL for retaining staff  
EMOTIONAL WELL-BEING CAREER DEVELOPMENT  
UPDATES to older facilities  
Amazing Parks & Thriller Boats  
ONBOARDING PROCESS  
WELCOMING  
LEARN

**CHAMPAIGN PARK DISTRICT**  
PUBLIC FACILITIES - SESSION II  
WEDNESDAY, SEPT. 23, 2021

Figure 2. Banner – Focus Team Planning Session #1





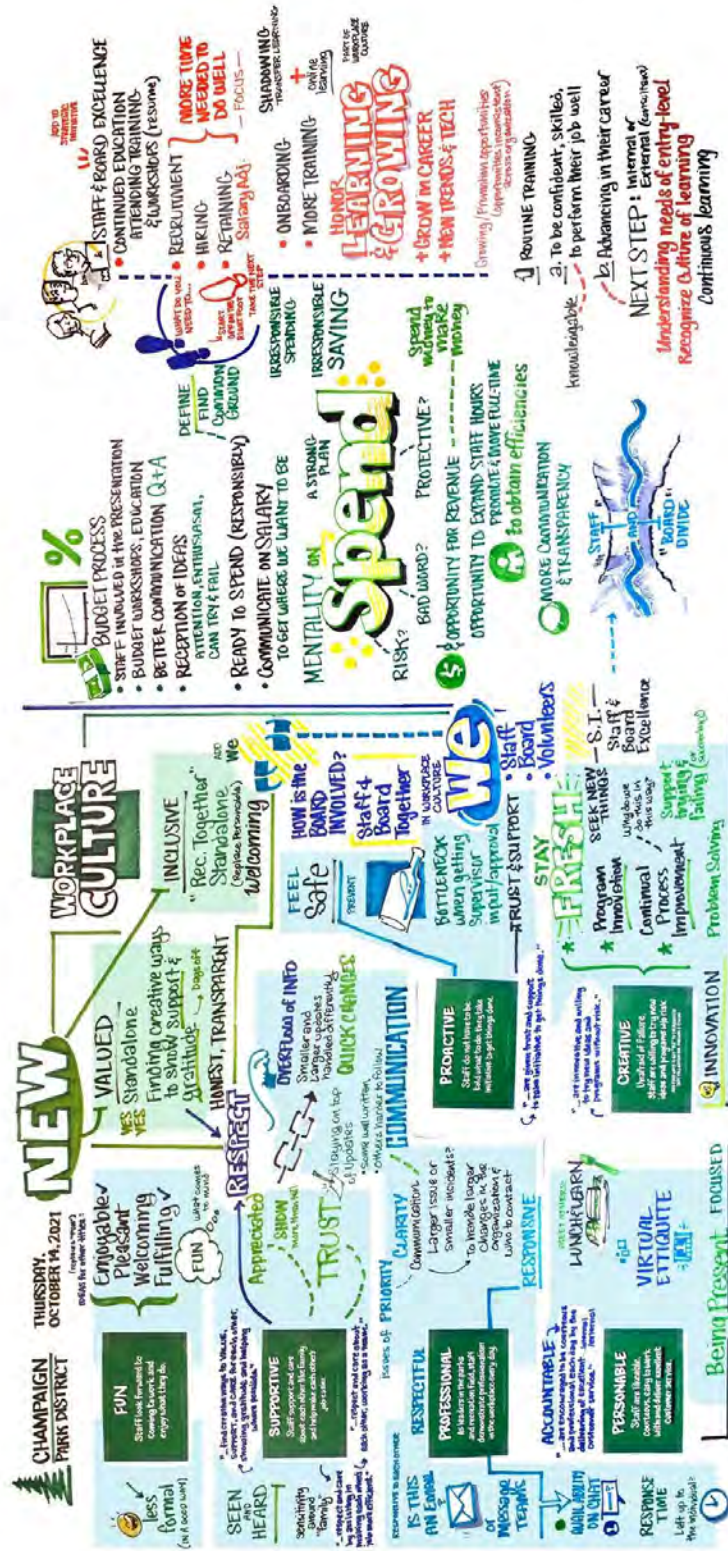


Figure 5. Banner – Department Head Planning Session



Figure 6. Banner – Final Outcomes

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL.**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
Revenue					
<b>01-01-001 General Administration</b>	<b>(6,261,621)</b>	<b>(6,425,042)</b>	<b>(6,700,837)</b>	<b>(6,972,250)</b>	
01-01-001-41010 01-01-001 Property Taxes	(6,128,989)	(6,330,861)	(6,674,067)	(6,919,500)	
01-01-001-43030 01-01-001 Interest	(117,048)	(54,238)	(23,542)	(50,000)	
01-01-001-46150 01-01-001 Special Receipts	(10,476)	(8,158)	(1,984)	(1,750)	
01-01-001-46160 01-01-001 OTHER REIMBURSEMENTS	(24)	(1,500)	(200)	0	
01-01-001-47100 01-01-001 Sponsorships	(1,750)	0	0	0	
01-01-001-47200 01-01-001 Grant Proceeds	0	(30,000)	0	0	
01-01-001-49115 01-01-001 Program Fees	(3,334)	(285)	(1,044)	(1,000)	
Governmental Funds	(6,261,621)	(6,425,042)	(6,700,837)	(6,972,250)	
<b>01-20-001 Operations Administration</b>	<b>(7,160)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
01-20-001-46150 01-20-001 Special Receipts	(7,000)	0	0	0	
01-20-001-46160 01-20-001 OTHER REIMBURSEMENTS	(160)	0	0	0	
Governmental Funds	(7,160)	0	0	0	
<b>01-20-071 Landscape Maintenance</b>	<b>(3,500)</b>	<b>0</b>	<b>0</b>	<b>(3,500)</b>	
01-20-071-46150 01-20-071 Special Receipts	(3,500)	0	0	(3,500)	
<b>01-20-073 Park Maintenance</b>	<b>0</b>	<b>(568)</b>	<b>0</b>	<b>(600)</b>	
01-20-073-46150 01-20-073 Special Receipts	0	(568)	0	(600)	
<b>01-20-074 Flower Islands</b>	<b>(153,331)</b>	<b>(108,158)</b>	<b>(116,478)</b>	<b>(121,994)</b>	
01-20-074-49115 01-20-074 Program Fees	(153,331)	(108,158)	(116,478)	(121,994)	1
<b>01-20-075 Park Flowers</b>	<b>(4,538)</b>	<b>(5,047)</b>	<b>(290)</b>	<b>(4,500)</b>	
01-20-075-46150 01-20-075 Special Receipts	(4,538)	(5,047)	(290)	(4,500)	
<b>01-30-098 Douglass Branch Library</b>	<b>(355)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
01-30-098-44100 01-30-098 Rental Income	(355)	0	0	0	
<b>01-60-096 Eddie Albert Gardens</b>	<b>(4,705)</b>	<b>(4,730)</b>	<b>(4,860)</b>	<b>(5,632)</b>	
01-60-096-49115 01-60-096 Program Fees	(4,705)	(4,730)	(4,860)	(5,632)	
<b>02-01-001 Recreation Administration</b>	<b>(2,287,253)</b>	<b>(2,282,330)</b>	<b>(2,317,072)</b>	<b>(2,567,500)</b>	
02-01-001-41010 02-01-001 Property Taxes	(2,200,525)	(2,266,600)	(2,310,705)	(2,546,500)	
02-01-001-43030 02-01-001 Interest	(86,728)	(9,703)	(5,022)	(20,000)	
02-01-001-46150 02-01-001 Special Receipts	0	(6,027)	(1,045)	(1,000)	
02-01-001-46160 02-01-001 Other Reimbursements	0	0	(300)	0	
Governmental Funds	(2,287,253)	(2,282,330)	(2,317,072)	(2,567,500)	
<b>02-30-020 Douglass Annex</b>	<b>(2,923)</b>	<b>250</b>	<b>(920)</b>	<b>(350)</b>	
02-30-020-44100 02-30-020 RENTAL INCOME	(2,923)	250	(920)	(350)	

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL-1**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>02-30-021 Hays Center</b>	<b>(23,528)</b>	<b>0</b>	<b>(1,400)</b>	<b>(1,500)</b>	
02-30-021-44100 02-30-021 Rental Income	(23,528)	0	(1,400)	(1,500)	
<b>02-30-076 Ball Fields</b>	<b>(12,339)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
02-30-076-46150-200010 02-30-076 Special Receipts	(12,339)	0	0	0	
<b>02-30-092 Douglass Community Center</b>	<b>(13,771)</b>	<b>(3,583)</b>	<b>(5,905)</b>	<b>(7,550)</b>	
02-30-092-44100 02-30-092 RENTAL INCOME	(12,015)	(1,028)	(5,545)	(6,000)	
02-30-092-46150 02-30-092 Special Receipts	0	(2,500)	0	0	
02-30-092-49115 02-30-092 Program Fees	(1,540)	(5)	(10)	(1,200)	
02-30-092-49175 02-30-092 Special Events	(216)	(50)	(350)	(350)	
Governmental Funds	(13,771)	(3,583)	(5,905)	(7,550)	
<b>02-30-093 The Bicentennial Center</b>	<b>(18,030)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
02-30-093-44100 02-30-093 RENTAL INCOME	(18,030)	0	0	0	
<b>02-30-094 Kaufman Lake</b>	<b>(1,845)</b>	<b>(135)</b>	<b>(775)</b>	<b>0</b>	
02-30-094-44100 02-30-094 Rental Income	(1,845)	(135)	(775)	0	
<b>02-30-097 BMC/Pavilion Rental</b>	<b>(15,533)</b>	<b>(3,998)</b>	<b>(30,240)</b>	<b>(32,000)</b>	
02-30-097-44100 02-30-097 Rental Income	(15,533)	(3,998)	(30,240)	(32,000)	
<b>02-30-155 Dog Park</b>	<b>(10,403)</b>	<b>(29,745)</b>	<b>(39,209)</b>	<b>(39,425)</b>	
02-30-155-49115 02-30-155 Program Fees	(10,403)	(29,745)	(39,209)	(39,425)	
<b>02-30-160 Leonhard Recreation Center</b>	<b>(179,352)</b>	<b>(59,124)</b>	<b>(141,816)</b>	<b>(156,789)</b>	
02-30-160-44100 02-30-160 Rental Income	(27,210)	(10,000)	(37,513)	(36,665)	
02-30-160-46150 02-30-160 Special Receipts	(27,425)	(814)	(26,455)	(24,476)	
02-30-160-49115 02-30-160 Program Fees	0	(1,080)	(15,618)	(16,132)	
02-30-160-49116 02-30-160 Vendor Portion of Income	0	780	9,914	9,484	
02-30-160-49260 02-30-160 Membership Fees	(124,717)	(48,010)	(72,144)	(89,000)	
Governmental Funds	(179,352)	(59,124)	(141,816)	(156,789)	
<b>02-40-025 Dodds Tennis Center</b>	<b>(270,596)</b>	<b>(156,408)</b>	<b>(300,413)</b>	<b>(270,725)</b>	
02-40-025-44100 02-40-025 RENTAL INCOME	(902)	(453)	(1,082)	(815)	
02-40-025-47200 02-40-025 Grant Proceeds	0	(2,100)	0	0	
02-40-025-48105 02-40-025 Merchandise For Resale	(5,002)	(1,849)	(5,387)	(6,000)	
02-40-025-48110 02-40-025 BALL MACHINE USAGE	(1,452)	(1,142)	(2,212)	(1,895)	
02-40-025-48111 02-40-025 RANDOM COURT TIME	(84,466)	(49,434)	(106,000)	(88,410)	
02-40-025-48112 02-40-025 Private Lessons	(26,580)	(53,958)	(48,660)	(37,325)	
02-40-025-48115 02-40-025 RACQUET STRINGING	(924)	(1,826)	(2,721)	(1,795)	
02-40-025-49115 02-40-025 Program Fees	(100,052)	(38,188)	(121,371)	(117,425)	
02-40-025-49260 02-40-025 Membership Fees	(17,475)	(7,458)	(12,980)	(17,060)	
02-40-025-46150-200014 02-40-025 Special Receipts	(33,743)	0	0	0	
Governmental Funds	(270,596)	(156,408)	(300,413)	(270,725)	

**Champaign Park District**  
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**DETAIL-ALL-2**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>02-40-065 Fitness Events</b>	<b>(11,704)</b>	<b>(1,663)</b>	<b>(2,536)</b>	<b>(7,850)</b>	
02-40-065-47100 02-40-065 Sponsorships	(500)	0	0	0	
02-40-065-49115 02-40-065 Program Fees	(11,204)	(1,663)	(2,536)	(7,850)	
Governmental Funds	(11,704)	(1,663)	(2,536)	(7,850)	
<b>02-40-082 Adult Softball</b>	<b>(74,804)</b>	<b>(13,330)</b>	<b>(29,988)</b>	<b>(47,174)</b>	
02-40-082-46160 02-40-082 OTHER REIMBURSEMENTS	(754)	0	(300)	0	
02-40-082-49115 02-40-082 Program Fees	(74,050)	(13,330)	(29,688)	(47,174)	
Governmental Funds	(74,804)	(13,330)	(29,988)	(47,174)	
<b>02-40-083 Adult Volleyball</b>	<b>(16,410)</b>	<b>0</b>	<b>(4,870)</b>	<b>(9,430)</b>	
02-40-083-49115 02-40-083 Program Fees	(16,410)	0	(4,870)	(9,430)	
<b>02-40-085 Youth Basketball</b>	<b>(16,516)</b>	<b>(2,766)</b>	<b>(14,552)</b>	<b>(19,812)</b>	
02-40-085-46150 02-40-085 Special Receipts	(2,195)	0	(2,430)	(3,650)	
02-40-085-49115 02-40-085 Program Fees	(14,321)	(2,766)	(12,122)	(16,162)	
Governmental Funds	(16,516)	(2,766)	(14,552)	(19,812)	
<b>02-40-086 Youth Softball</b>	<b>(6,167)</b>	<b>(7,278)</b>	<b>(17,675)</b>	<b>(14,460)</b>	
02-40-086-47100 02-40-086 Sponsorships	(500)	0	0	0	
02-40-086-49115 02-40-086 Program Fees	(5,667)	(7,278)	(17,675)	(14,460)	
Governmental Funds	(6,167)	(7,278)	(17,675)	(14,460)	
<b>02-40-088 Youth Soccer</b>	<b>(14,749)</b>	<b>(18,958)</b>	<b>(49,375)</b>	<b>(55,000)</b>	
02-40-088-46160 02-40-088 OTHER REIMBURSEMENTS	(2,849)	(4,538)	(7,256)	(11,290)	
02-40-088-47100 02-40-088 Sponsorships	0	0	(2,550)	0	
02-40-088-49115 02-40-088 Program Fees	(11,900)	(14,420)	(39,569)	(43,710)	
Governmental Funds	(14,749)	(18,958)	(49,375)	(55,000)	
<b>02-40-150 Group Fitness Programs</b>	<b>(23,279)</b>	<b>(9,881)</b>	<b>(18,047)</b>	<b>(31,150)</b>	
02-40-150-49115 02-40-150 Program Fees	(23,279)	(9,881)	(18,047)	(31,150)	
<b>02-40-154 Springer Fitness</b>	<b>(2,558)</b>	<b>(273)</b>	<b>(525)</b>	<b>(5,760)</b>	
02-40-154-49115 02-40-154 Program Fees	(2,558)	(273)	(525)	(5,760)	
<b>02-40-162 Martens Center Sports</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,000)</b>	
02-40-162-49115 02-40-162 Program Fees	0	0	0	(7,000)	△
<b>02-40-195 Motor Skills Development</b>	<b>(14,868)</b>	<b>(13,675)</b>	<b>(16,330)</b>	<b>(14,193)</b>	
02-40-195-49115 02-40-195 Program Fees	(27,805)	(19,519)	(37,937)	(35,797)	
02-40-195-49116 02-40-195 Vendor Portion Of Income	12,937	5,844	21,607	21,604	
Governmental Funds	(14,868)	(13,675)	(16,330)	(14,193)	
<b>02-40-196 Sports Camps</b>	<b>(5,390)</b>	<b>(626)</b>	<b>(6,330)</b>	<b>(2,838)</b>	
02-40-196-46160 02-40-196 OTHER REIMBURSEMENTS	(110)	0	0	0	



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**DETAIL-ALL-3**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-40-196-49115 02-40-196 Program Fees	(13,938)	(626)	(10,150)	(5,990)	
02-40-196-49116 02-40-196 Vendor Portion Of Income	8,658	0	3,820	3,152	
Governmental Funds	(5,390)	(626)	(6,330)	(2,838)	
<b>02-40-197 Dodds Soccer Rentals</b>	<b>(14,578)</b>	<b>(7,616)</b>	<b>(8,338)</b>	<b>(17,284)</b>	
02-40-197-44100 02-40-197 RENTAL INCOME/FACILITY R	(14,578)	(7,616)	(8,338)	(17,284)	
<b>02-40-198 Ball Field Rental</b>	<b>(37,261)</b>	<b>(14,709)</b>	<b>(24,738)</b>	<b>(35,577)</b>	
02-40-198-44100 02-40-198 RENTAL INCOME/FACILITY R	(37,205)	(14,709)	(24,738)	(35,577)	
02-40-198-46160 02-40-198 OTHER REIMBURSEMENTS	(56)	0	0	0	
Governmental Funds	(37,261)	(14,709)	(24,738)	(35,577)	
<b>02-40-200 Youth Volleyball</b>	<b>(4,684)</b>	<b>0</b>	<b>(4,001)</b>	<b>(3,674)</b>	
02-40-200-49115 02-40-200 Program Fees	(9,200)	0	(12,650)	(11,922)	
02-40-200-49116 02-40-200 Vendor Portion Of Income	4,516	0	8,649	8,248	
Governmental Funds	(4,684)	0	(4,001)	(3,674)	
<b>02-40-202 Adult Soccer</b>	<b>1,818</b>	<b>0</b>	<b>0</b>	<b>0</b>	
02-40-202-49115 02-40-202 Program Fees	1,818	0	0	0	
<b>02-40-203 Douglass Youth</b>	<b>(14,052)</b>	<b>(638)</b>	<b>(14,102)</b>	<b>(9,000)</b>	
02-40-203-47100 02-40-203 Sponsorships	(2,100)	0	(1,440)	0	
02-40-203-49115 02-40-203 Program Fees	(10,411)	(1,159)	(14,182)	(11,000)	
02-40-203-49116 02-40-203 Vendor Portion of Income	0	521	1,520	2,000	
02-40-203-49175 02-40-203 Special Events	(1,541)	0	0	0	
Governmental Funds	(14,052)	(638)	(14,102)	(9,000)	
<b>02-50-004 Douglass Afterschool</b>	<b>(17,808)</b>	<b>(1)</b>	<b>(11,663)</b>	<b>(20,000)</b>	
02-50-004-49115 02-50-004 Program Fees	(17,808)	(1)	(11,663)	(20,000)	
<b>02-50-005 Girls Explore</b>	<b>(15,401)</b>	<b>(776)</b>	<b>0</b>	<b>0</b>	
02-50-005-49115 02-50-005 Program Fees	(15,401)	(776)	0	0	
<b>02-50-006 Douglass School's Out Days</b>	<b>(704)</b>	<b>0</b>	<b>(1,869)</b>	<b>(12,400)</b>	
02-50-006-49115 02-50-006 Program Fees	(704)	0	(1,869)	(12,400)	
<b>02-50-011 Busybees/Swingsetter</b>	<b>(118,345)</b>	<b>(42,730)</b>	<b>(78,491)</b>	<b>(103,190)</b>	
02-50-011-49115 02-50-011 Program Fees	(118,128)	(42,730)	(78,246)	(103,190)	
02-50-011-49175 02-50-011 Special Events	(217)	0	(245)	0	
Governmental Funds	(118,345)	(42,730)	(78,491)	(103,190)	
<b>02-50-012 Leonhard Summer Youth Program</b>	<b>(162,786)</b>	<b>(13,211)</b>	<b>(84,614)</b>	<b>(130,140)</b>	
02-50-012-46160 02-50-012 OTHER REIMBURSEMENTS	(240)	0	0	0	
02-50-012-49115 02-50-012 Program Fees	(162,546)	(13,211)	(84,614)	(130,140)	
Governmental Funds	(162,786)	(13,211)	(84,614)	(130,140)	

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**DETAIL-ALL-4**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>02-50-013 Douglass Summer Youth Program</b>	<b>(50,312)</b>	<b>(17,299)</b>	<b>(27,856)</b>	<b>(56,520)</b>	
02-50-013-47205 02-50-013 Grant Proceeds - Local	0	(2,397)	0	0	
02-50-013-49115 02-50-013 Program Fees	(50,312)	(14,902)	(27,856)	(56,520)	
Governmental Funds	(50,312)	(17,299)	(27,856)	(56,520)	
<b>02-50-016 Community Matters Grant</b>	<b>(507)</b>	<b>(3,141)</b>	<b>0</b>	<b>(8,950)</b>	
02-50-016-47205 02-50-016 Grant Proceeds - Local	0	(2,800)	0	(8,950)	
02-50-016-49115 02-50-016 Program Fees	(507)	(341)	0	0	
Governmental Funds	(507)	(3,141)	0	(8,950)	
<b>02-50-017 Leonhard Afterschool</b>	<b>(36,988)</b>	<b>(1,127)</b>	<b>(36,845)</b>	<b>(50,660)</b>	
02-50-017-46160 02-50-017 OTHER REIMBURSEMENTS	0	0	(171)	0	
02-50-017-49115 02-50-017 Program Fees	(36,988)	(1,127)	(36,674)	(50,660)	
Governmental Funds	(36,988)	(1,127)	(36,845)	(50,660)	
<b>02-50-144 Preschool Class</b>	<b>(5,002)</b>	<b>(2,643)</b>	<b>(3,856)</b>	<b>(6,075)</b>	
02-50-144-49115 02-50-144 Program Fees	(5,002)	(2,643)	(3,856)	(6,075)	
<b>02-60-026 Sholem Swim Team</b>	<b>(19,867)</b>	<b>0</b>	<b>(18,525)</b>	<b>(19,350)</b>	
02-60-026-46150 02-60-026 Special Receipts	(1,161)	0	(100)	0	
02-60-026-48239 02-60-026 Merchandise For Resale	(628)	0	0	(500)	
02-60-026-49115 02-60-026 Program Fees	(18,078)	0	(18,425)	(18,850)	
Governmental Funds	(19,867)	0	(18,525)	(19,350)	
<b>02-60-130 Douglass Seniors</b>	<b>(34,407)</b>	<b>0</b>	<b>(5,271)</b>	<b>(35,539)</b>	
02-60-130-49115 02-60-130 Program Fees	(34,407)	0	(5,271)	(35,539)	
<b>02-60-131 Hays Seniors</b>	<b>(2,245)</b>	<b>0</b>	<b>(2,581)</b>	<b>(3,000)</b>	
02-60-131-49115 02-60-131 Program Fees	(2,245)	0	(2,581)	(3,000)	
<b>02-60-162 Martens Center Other Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,000)</b>	
02-60-162-49115 02-60-162 Program Fees	0	0	0	(3,000)	
<b>02-60-241 School's Out Days</b>	<b>(6,639)</b>	<b>(3,034)</b>	<b>(8,213)</b>	<b>(11,590)</b>	
02-60-241-49115 02-60-241 Program Fees	(6,639)	(3,034)	(8,213)	(11,590)	
<b>02-65-123 Teens In Action</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,620)</b>	
02-65-123-49115 02-65-123 Program Fees	0	0	0	(4,620)	
<b>02-68-092 Douglass Community Center</b>	<b>(750)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
02-68-092-47100 02-68-092 Sponsorships	(750)	0	0	0	

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**DETAIL-ALL-5**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>02-69-024 Sholem Aquatic Center</b>	<b>(75,283)</b>	<b>0</b>	<b>(61,814)</b>	<b>(96,000)</b>	
02-69-024-48100 02-69-024 Concession Revenue	(75,283)	0	(61,814)	(96,000)	
<b>02-69-041 Zahnd Park</b>	<b>0</b>	<b>0</b>	<b>(1,509)</b>	<b>(5,000)</b>	
02-69-041-48100 02-69-041 Concession Revenue	0	0	(1,509)	(5,000)	
<b>02-69-080 Dodds Park</b>	<b>(23,088)</b>	<b>(870)</b>	<b>(13,408)</b>	<b>(42,800)</b>	
02-69-080-48100 02-69-080 Concession Revenue	(23,088)	(870)	(13,408)	(42,800)	
<b>02-69-088 Dodds Soccer Complex</b>	<b>(239)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
02-69-088-48120 02-69-088 Vending Machine Sales	(239)	0	0	0	
<b>02-70-022 Sholem Aquatics Center</b>	<b>(399,983)</b>	<b>0</b>	<b>(422,465)</b>	<b>(487,192)</b>	
02-70-022-42100 02-70-022 SEASON TICKET SALES	(107,204)	0	(91,310)	(106,843)	
02-70-022-42105 02-70-022 Daily Admission Sales	(220,704)	0	(243,654)	(278,302)	
02-70-022-44100 02-70-022 RENTAL INCOME	(7,813)	0	(21,111)	(13,580)	
02-70-022-46150 02-70-022 Special Receipts	(2,775)	0	(2,035)	(2,985)	
02-70-022-46160 02-70-022 OTHER REIMBURSEMENTS	(1,657)	0	(50)	(1,000)	
02-70-022-49115 02-70-022 Program Fees	(59,830)	0	(64,305)	(84,482)	
Governmental Funds	(399,983)	0	(422,465)	(487,192)	
<b>03-01-001 Museum Fund - Administration</b>	<b>(1,724,797)</b>	<b>(1,724,218)</b>	<b>(1,798,184)</b>	<b>(1,891,700)</b>	
03-01-001-41010 03-01-001 Property Taxes	(1,658,608)	(1,713,908)	(1,792,681)	(1,866,700)	
03-01-001-43030 03-01-001 Interest	(66,189)	(10,192)	(5,403)	(25,000)	
03-01-001-46150 03-01-001 Special Receipts	0	(118)	(100)	0	
Governmental Funds	(1,724,797)	(1,724,218)	(1,798,184)	(1,891,700)	
<b>03-15-014 Bach's Lunch</b>	<b>(1,437)</b>	<b>0</b>	<b>0</b>	<b>(1,230)</b>	
03-15-014-47200 03-15-014 Grant Proceeds	(1,250)	0	0	(750)	
03-15-014-49115 03-15-014 Program Fees	(187)	0	0	(480)	
Governmental Funds	(1,437)	0	0	(1,230)	
<b>03-15-015 Youth Theatre</b>	<b>(73,841)</b>	<b>(11,115)</b>	<b>(42,505)</b>	<b>(91,970)</b>	
03-15-015-46150 03-15-015 Special Receipts	(6,629)	(700)	(1,390)	(2,240)	
03-15-015-47100 03-15-015 Sponsorships	(4,358)	0	0	(3,800)	
03-15-015-47200 03-15-015 Grant Proceeds	0	(4,600)	0	0	
03-15-015-49115 03-15-015 Program Fees	(62,854)	(5,815)	(41,115)	(85,930)	
Governmental Funds	(73,841)	(11,115)	(42,505)	(91,970)	
<b>03-15-031 Taste Of CU</b>	<b>(82,016)</b>	<b>(210)</b>	<b>0</b>	<b>0</b>	
03-15-031-47100 03-15-031 Sponsorships	(32,775)	0	0	0	
03-15-031-47200 03-15-031 Grant Proceeds	(500)	0	0	0	
03-15-031-49115 03-15-031 Program Fees	(129,972)	(210)	0	0	
03-15-031-49116 03-15-031 Vendor Portion Of Income	81,231	0	0	0	
Governmental Funds	(82,016)	(210)	0	0	

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**DETAIL-ALL-6**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>03-15-032 Summer Concerts</b>	<b>(3,500)</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>(1,100)</b>	Ⓢ
03-15-032-47100 03-15-032 Sponsorships	(2,000)	0	0	0	
03-15-032-47200 03-15-032 Grant Proceeds	(1,500)	(1,100)	(1,100)	(1,100)	2
Governmental Funds	(3,500)	(1,100)	(1,100)	(1,100)	
<b>03-15-036 Art Exhibition Series</b>	<b>(5,905)</b>	<b>(1,369)</b>	<b>(2,114)</b>	<b>(2,100)</b>	Ⓢ
03-15-036-46150 03-15-036 Special Receipts	(2,405)	(619)	(1,114)	(1,100)	
03-15-036-47200 03-15-036 Grant Proceeds	(3,500)	(750)	(1,000)	(1,000)	
Governmental Funds	(5,905)	(1,369)	(2,114)	(2,100)	
<b>03-15-038 Ballet Programs</b>	<b>(84,583)</b>	<b>(40,061)</b>	<b>(61,400)</b>	<b>(98,180)</b>	Ⓢ
03-15-038-47105 03-15-038 Donations	0	0	(400)	0	
03-15-038-49115 03-15-038 Program Fees	(84,583)	(40,061)	(61,000)	(98,180)	
Governmental Funds	(84,583)	(40,061)	(61,400)	(98,180)	
<b>03-15-067 Flannel Fest</b>	<b>(7,792)</b>	<b>0</b>	<b>(791)</b>	<b>(34,800)</b>	3Ⓢ
03-15-067-47100 03-15-067 Sponsorships	(3,000)	0	(565)	(14,000)	4
03-15-067-47200 03-15-067 Grant Proceeds	(4,000)	0	0	0	
03-15-067-49115 03-15-067 Program Fees	(792)	0	(226)	(20,800)	5
Governmental Funds	(7,792)	0	(791)	(34,800)	
<b>03-15-068 Special Events</b>	<b>(1,035)</b>	<b>(4,719)</b>	<b>(14,089)</b>	<b>(17,000)</b>	Ⓢ
03-15-068-47100 03-15-068 Sponsorships	0	0	(13,000)	(12,000)	6
03-15-068-47200 03-15-068 Grant Proceeds	0	(3,000)	0	(3,000)	2
03-15-068-49115 03-15-068 Program Fees	(1,035)	(1,719)	(1,089)	(2,000)	
Governmental Funds	(1,035)	(4,719)	(14,089)	(17,000)	
<b>03-15-078 VT Rentals</b>	<b>(290,689)</b>	<b>(1,445)</b>	<b>(215,396)</b>	<b>(277,500)</b>	Ⓢ
03-15-078-44100 03-15-078 RENTAL INCOME	(23,441)	(4,300)	(400)	(10,000)	
03-15-078-48239 03-15-078 Merchandise For Resale	(4,653)	0	(3,747)	(5,000)	
03-15-078-49115 03-15-078 Program Fees	(818,267)	2,855	(712,656)	(775,000)	
03-15-078-49116 03-15-078 Vendor Portion Of Income	555,672	0	501,407	512,500	
Governmental Funds	(290,689)	(1,445)	(215,396)	(277,500)	
<b>03-15-140 Irish Dance</b>	<b>(6,193)</b>	<b>(4,547)</b>	<b>(6,703)</b>	<b>(10,312)</b>	Ⓢ
03-15-140-47200 03-15-140 Grant Proceeds	(250)	0	(250)	(250)	
03-15-140-49115 03-15-140 Program Fees	(5,943)	(4,547)	(6,453)	(10,062)	
Governmental Funds	(6,193)	(4,547)	(6,703)	(10,312)	
<b>03-15-141 Dance Performance</b>	<b>(8,250)</b>	<b>(975)</b>	<b>(5,425)</b>	<b>(11,119)</b>	Ⓢ
03-15-141-42100 03-15-141 SEASON TICKET SALES	0	0	0	(3,600)	
03-15-141-46150 03-15-141 Special Receipts	0	0	0	(744)	
03-15-141-47200 03-15-141 Grant Proceeds	(3,000)	(850)	(3,000)	(3,000)	
03-15-141-49115 03-15-141 Program Fees	(5,250)	(125)	(2,425)	(3,775)	
Governmental Funds	(8,250)	(975)	(5,425)	(11,119)	
<b>03-15-143 Other Cultural Arts Programs</b>	<b>(24,954)</b>	<b>(8,468)</b>	<b>(17,374)</b>	<b>(35,288)</b>	Ⓢ

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL-7**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
03-15-143-47200 03-15-143 Grant Proceeds	(3,700)	(1,125)	(1,500)	(1,500)	
03-15-143-49115 03-15-143 Program Fees	(22,004)	(7,718)	(16,749)	(38,888)	
03-15-143-49116 03-15-143 Vendor Portion Of Income	750	375	875	5,100	
Governmental Funds	(24,954)	(8,468)	(17,374)	(35,288)	
<b>03-15-146 Other Dance Programs</b>	<b>(17,441)</b>	<b>(4,507)</b>	<b>(14,883)</b>	<b>(17,133)</b>	
03-15-146-49115 03-15-146 Program Fees	(17,441)	(4,507)	(14,883)	(17,133)	
<b>03-15-170 CU Days</b>	<b>(3,332)</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>	
03-15-170-47100 03-15-170 Sponsorships	(600)	0	0	0	
03-15-170-47200 03-15-170 Grant Proceeds	(1,250)	0	0	0	
03-15-170-49115 03-15-170 Program Fees	(1,482)	0	0	(1,500)	
Governmental Funds	(3,332)	0	0	(1,500)	
<b>03-15-172 Family Dance</b>	<b>(10,976)</b>	<b>(175)</b>	<b>0</b>	<b>(24,500)</b>	
03-15-172-49115 03-15-172 Program Fees	(10,976)	(175)	0	(24,500)	
<b>03-15-173 Egg Hunts</b>	<b>0</b>	<b>(265)</b>	<b>(3,520)</b>	<b>(2,000)</b>	
03-15-173-49115 03-15-173 Program Fees	0	(265)	(3,520)	(2,000)	
<b>03-15-174 Halloween Funfest</b>	<b>0</b>	<b>(1,000)</b>	<b>0</b>	<b>(1,000)</b>	
03-15-174-47100 03-15-174 Sponsorships	0	(1,000)	0	(1,000)	
<b>03-15-177 Streetfest</b>	<b>(2,565)</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>	
03-15-177-47100 03-15-177 Sponsorships	(2,500)	0	0	(15,000)	
03-15-177-49115 03-15-177 Program Fees	(65)	0	0	0	
Governmental Funds	(2,565)	0	0	(15,000)	
<b>03-30-019 Pottery/Clay Studio</b>	<b>(41,491)</b>	<b>(22,174)</b>	<b>(48,443)</b>	<b>(53,969)</b>	
03-30-019-46150 03-30-019 Special Receipts	(1,290)	0	(165)	(1,940)	
03-30-019-47200 03-30-019 Grant Proceeds	(5,040)	(3,000)	(1,500)	(1,500)	
03-30-019-49115 03-30-019 Program Fees	(35,161)	(19,174)	(46,778)	(50,529)	
Governmental Funds	(41,491)	(22,174)	(48,443)	(53,969)	
<b>03-30-030 Springer Cultural Center</b>	<b>(795)</b>	<b>0</b>	<b>0</b>	<b>(500)</b>	
03-30-030-44100 03-30-030 RENTAL INCOME	(795)	0	0	(500)	
<b>03-30-078 VT Facilities</b>	<b>(5,238)</b>	<b>(187)</b>	<b>(18,285)</b>	<b>(6,850)</b>	
03-30-078-43030 03-30-078 Interest	(16)	0	0	(175)	
03-30-078-44100 03-30-078 Rental Income	0	(2)	0	0	
03-30-078-46150 03-30-078 Special Receipts	0	(3)	(12,856)	(175)	
03-30-078-47100 03-30-078 Sponsorships	(5,000)	0	(5,725)	(5,000)	
03-30-078-47111 03-30-078 Restoration Fee	(49)	(182)	296	0	
03-30-078-48239 03-30-078 Merchandise For Resale	(173)	0	0	(1,500)	
Governmental Funds	(5,238)	(187)	(18,285)	(6,850)	

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL-8**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>03-30-095 Prairie Farm</b>	<b>(11,055)</b>	<b>(1,007)</b>	<b>(17,683)</b>	<b>(18,005)</b>	
03-30-095-46150 03-30-095 Special Receipts	0	0	(3,475)	(3,500)	
03-30-095-47258 03-30-095 Donations	(3,286)	(967)	(3,720)	(3,250)	
03-30-095-48257 03-30-095 Merchandise For Resale	0	0	0	(75)	
03-30-095-49115 03-30-095 Program Fees	(7,769)	(40)	(10,488)	(11,180)	
Governmental Funds	(11,055)	(1,007)	(17,683)	(18,005)	
<b>03-50-033 Art Smart Kids</b>	<b>(7,996)</b>	<b>(14)</b>	<b>(5,384)</b>	<b>(11,456)</b>	
03-50-033-49115 03-50-033 Program Fees	(7,996)	(14)	(5,384)	(11,456)	
<b>03-50-034 Creative Kids</b>	<b>(83,043)</b>	<b>(16,132)</b>	<b>(56,923)</b>	<b>(87,920)</b>	
03-50-034-49115 03-50-034 Program Fees	(83,043)	(16,132)	(56,923)	(87,920)	
<b>03-60-078 VT Films</b>	<b>(24,590)</b>	<b>0</b>	<b>(9,950)</b>	<b>(28,980)</b>	
03-60-078-49115 03-60-078 Program Fees	(26,025)	0	(10,335)	(35,800)	
03-60-078-49116 03-60-078 Vendor Portion Of Income	1,435	0	385	6,820	
Governmental Funds	(24,590)	0	(9,950)	(28,980)	
<b>03-60-099 Showmobile</b>	<b>(13,205)</b>	<b>(880)</b>	<b>(7,408)</b>	<b>(14,000)</b>	
03-60-099-44100 03-60-099 RENTAL INCOME	(13,205)	(880)	(7,408)	(14,000)	
<b>03-68-078 VT House Events</b>	<b>(155,619)</b>	<b>3,021</b>	<b>(182,161)</b>	<b>(360,000)</b>	
03-68-078-48239 03-68-078 Merchandise For Resale	(317)	0	0	0	
03-68-078-49115 03-68-078 Program Fees	(155,302)	3,021	(182,161)	(360,000)	
Governmental Funds	(155,619)	3,021	(182,161)	(360,000)	
<b>03-69-078 VT Concessions</b>	<b>(78,048)</b>	<b>(2,332)</b>	<b>(24,975)</b>	<b>(120,625)</b>	
03-69-078-46150 03-69-078 Special Receipts	0	(77)	0	0	
03-69-078-48100 03-69-078 Concession Revenue	(78,048)	(2,255)	(24,975)	(120,625)	
Governmental Funds	(78,048)	(2,332)	(24,975)	(120,625)	
<b>04-01-001 Insurance Liability Fund - Administration</b>	<b>(379,022)</b>	<b>(358,665)</b>	<b>(351,787)</b>	<b>(367,500)</b>	
04-01-001-41010 04-01-001 Property Taxes	(346,681)	(357,302)	(349,220)	(364,900)	
04-01-001-43030 04-01-001 Interest	(9,236)	(1,363)	(1,067)	(1,100)	
04-01-001-46150 04-01-001 Special Receipts	(23,045)	0	(1,500)	(1,500)	
04-01-001-49115 04-01-001 Program Fees	(60)	0	0	0	
Governmental Funds	(379,022)	(358,665)	(351,787)	(367,500)	
<b>06-01-001 IMRF Fund - Administration</b>	<b>(326,975)</b>	<b>(276,292)</b>	<b>(299,359)</b>	<b>(201,000)</b>	
06-01-001-41010 06-01-001 Property Taxes	(319,314)	(275,422)	(298,785)	(200,500)	
06-01-001-43030 06-01-001 Interest	(7,661)	(870)	(574)	(500)	
Governmental Funds	(326,975)	(276,292)	(299,359)	(201,000)	
<b>08-01-001 Audit Fund - Administration</b>	<b>(23,986)</b>	<b>(24,221)</b>	<b>(25,227)</b>	<b>(28,110)</b>	
08-01-001-41010 08-01-001 Property Taxes	(23,715)	(24,188)	(25,217)	(28,100)	

**Champaign Park District**  
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**DETAIL-ALL-9**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
08-01-001-43030 08-01-001 Interest	(271)	(33)	(10)	(10)	
Governmental Funds	(23,986)	(24,221)	(25,227)	(28,110)	
<b>09-01-001 Paving &amp; Lighting Fund - Administration</b>	<b>(95,004)</b>	<b>(93,469)</b>	<b>(97,354)</b>	<b>(100,600)</b>	
09-01-001-41010 09-01-001 Property Taxes	(91,233)	(93,043)	(97,004)	(100,300)	
09-01-001-43030 09-01-001 Interest	(3,771)	(426)	(350)	(300)	
Governmental Funds	(95,004)	(93,469)	(97,354)	(100,600)	
<b>12-01-001 Special Donations Fund - Administration</b>	<b>(78,034)</b>	<b>(48,609)</b>	<b>(46,102)</b>	<b>(52,600)</b>	
12-01-001-43030 12-01-001 Interest	(2,468)	(305)	(162)	(100)	
12-01-001-47105 12-01-001 Donations	(5,361)	(3,871)	(7,108)	(6,000)	9
12-01-001-47115 12-01-001 SCHOLARSHIP DONATIONS	(68,167)	(44,105)	(37,595)	(40,000)	
12-01-001-47116 12-01-001 CUSR Scholarship Donations	(2,038)	(328)	(1,237)	(6,500)	
Governmental Funds	(78,034)	(48,609)	(46,102)	(52,600)	
<b>14-01-001 Social Security Fund - Administration</b>	<b>(355,414)</b>	<b>(391,114)</b>	<b>(398,041)</b>	<b>(416,300)</b>	
14-01-001-41010 14-01-001 Property Taxes	(352,160)	(390,793)	(397,729)	(415,100)	
14-01-001-43030 14-01-001 Interest	(3,254)	(321)	(312)	(1,200)	
Governmental Funds	(355,414)	(391,114)	(398,041)	(416,300)	
<b>15-25-001 CUSR - Administration</b>	<b>(997,647)</b>	<b>(1,004,467)</b>	<b>(1,022,412)</b>	<b>(1,049,260)</b>	
15-25-001-41010 15-25-001 Property Taxes - CPD Operating	(387,994)	(403,600)	(420,779)	(431,125)	
15-25-001-41011 15-25-001 Property Taxes - CPD IMRF/FIC	(22,553)	(15,111)	(15,754)	(20,000)	
15-25-001-41015 15-25-001 Property Taxes - CPD ADA	(319,314)	(325,664)	(339,526)	(350,875)	
15-25-001-43030 15-25-001 Interest	(39,033)	(6,769)	(3,773)	(3,200)	
15-25-001-46150 15-25-001 Special Receipts	(800)	(9,918)	(1,900)	(1,500)	
15-25-001-46160 15-25-001 OTHER REIMBURSEMENTS	0	(175)	0	0	
15-25-001-47106 15-25-001 CONTRIBUTIONS_UPD CUSR	(106,724)	(118,827)	(112,652)	(117,000)	
15-25-001-47107 15-25-001 CONTRIBUTIONS_UPD CUSR	(21,496)	(15,175)	(22,728)	(20,000)	
15-25-001-47108 15-25-001 CONTRIBUTIONS_UPD CUSR	(99,733)	(104,228)	(105,300)	(105,560)	
15-25-001-47105-190003 15-25-001 Donations	0	(5,000)	0	0	
Governmental Funds	(997,647)	(1,004,467)	(1,022,412)	(1,049,260)	
<b>15-25-050 Days Out Programs</b>	<b>(1,828)</b>	<b>(1,000)</b>	<b>0</b>	<b>(3,900)</b>	
15-25-050-49115 15-25-050 Program Fees	(1,828)	(1,000)	0	(3,900)	
<b>15-25-051 Teen/Camp Spirit</b>	<b>(21,161)</b>	<b>(143)</b>	<b>(395)</b>	<b>0</b>	
15-25-051-49115 15-25-051 Program Fees	(21,161)	(143)	(395)	0	10
<b>15-25-052 Transportation</b>	<b>(6,030)</b>	<b>29</b>	<b>0</b>	<b>0</b>	
15-25-052-49115 15-25-052 Program Fees	(6,030)	29	0	0	
<b>15-25-054 Youth/Teen Programs</b>	<b>(4,465)</b>	<b>(1,473)</b>	<b>(1,870)</b>	<b>(4,704)</b>	
15-25-054-49115 15-25-054 Program Fees	(4,465)	(1,473)	(1,870)	(4,704)	
<b>15-25-056 Special Events</b>	<b>(15,104)</b>	<b>(4,470)</b>	<b>(8,381)</b>	<b>(8,750)</b>	

**Champaign Park District**  
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
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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
15-25-056-47100 15-25-056 Sponsorships	(5,290)	(815)	(2,166)	(1,500)	
15-25-056-49115 15-25-056 Program Fees	(9,814)	(3,855)	(6,215)	(7,250)	
Governmental Funds	(15,104)	(4,470)	(8,381)	(8,750)	
<b>15-25-058 Dance</b>	<b>(2,339)</b>	<b>(70)</b>	<b>(2,330)</b>	<b>0</b>	
15-25-058-49115 15-25-058 Program Fees	(2,339)	(70)	(2,330)	0	
<b>15-25-059 Adult Programs</b>	<b>(16,154)</b>	<b>(1,211)</b>	<b>(12,340)</b>	<b>(18,375)</b>	
15-25-059-49115 15-25-059 Program Fees	(16,154)	(1,211)	(12,340)	(18,375)	
<b>15-25-060 Afterschool Program</b>	<b>(25,414)</b>	<b>(6,413)</b>	<b>(21,353)</b>	<b>(23,100)</b>	
15-25-060-47105 15-25-060 Donations	(300)	0	0	0	
15-25-060-49115 15-25-060 Program Fees	(25,114)	(6,413)	(21,353)	(23,100)	
Governmental Funds	(25,414)	(6,413)	(21,353)	(23,100)	
<b>15-25-061 Overnight Trips</b>	<b>(6,510)</b>	<b>0</b>	<b>(189)</b>	<b>0</b>	
15-25-061-49115 15-25-061 Program Fees	(6,510)	0	(189)	0	
<b>15-25-062 Special Olympics</b>	<b>(9,973)</b>	<b>46</b>	<b>(8,793)</b>	<b>(14,056)</b>	
15-25-062-46150 15-25-062 Special Receipts	(100)	0	0	0	
15-25-062-49115 15-25-062 Program Fees	(9,873)	46	(8,793)	(14,056)	
Governmental Funds	(9,973)	46	(8,793)	(14,056)	
<b>15-25-063 Sports &amp; Fitness</b>	<b>(2,477)</b>	<b>(150)</b>	<b>(1,967)</b>	<b>(2,494)</b>	
15-25-063-49115 15-25-063 Program Fees	(2,477)	(150)	(1,967)	(2,494)	
<b>15-25-064 For Kids Only Camp</b>	<b>(15,158)</b>	<b>(258)</b>	<b>(24,000)</b>	<b>(43,650)</b>	
15-25-064-47100 15-25-064 Sponsorships	0	0	(500)	0	
15-25-064-49115 15-25-064 Program Fees	(15,158)	(258)	(23,500)	(43,650)	
Governmental Funds	(15,158)	(258)	(24,000)	(43,650)	
<b>16-01-001 Capital Improvement Fund - Administration</b>	<b>(3,616,135)</b>	<b>(1,734,517)</b>	<b>(1,144,439)</b>	<b>(3,054,000)</b>	
16-01-001-41020 16-01-001 Personal Property Replacement	(291,721)	(370,019)	(806,545)	(700,000)	
16-01-001-43030 16-01-001 Interest	(49,161)	(8,851)	(2,220)	(6,000)	
16-01-001-46150 16-01-001 Special Receipts	(152,634)	(190,448)	(57,873)	(58,000)	
16-01-001-46500 16-01-001 Transfer In	(2,880,000)	(693,000)	0	(1,340,000)	
16-01-001-47105 16-01-001 Donations	(200,000)	0	0	0	
16-01-001-47202-190006 16-01-001 Grant Proceeds State C	0	0	0	(200,000)	
16-01-001-47202-190015 16-01-001 Grant Proceeds State C	0	(472,199)	(277,801)	0	
16-01-001-47202-200017 16-01-001 Grant Proceeds State C	(42,619)	0	0	0	
16-01-001-47202-210021 16-01-001 Grant Proceeds State C	0	0	0	(750,000)	
Governmental Funds	(3,616,135)	(1,734,517)	(1,144,439)	(3,054,000)	
<b>19-01-001 Police Fund - Administration</b>	<b>(25,134)</b>	<b>(15,041)</b>	<b>(25,257)</b>	<b>(38,140)</b>	
19-01-001-41010 19-01-001 Property Taxes	(23,715)	(14,885)	(25,217)	(38,100)	
19-01-001-43030 19-01-001 Interest	(1,419)	(156)	(40)	(40)	



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**DETAIL-ALL--11**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
Governmental Funds	(25,134)	(15,041)	(25,257)	(38,140)	
<b>21-01-001 Bond Amortization Fund - Administration</b>	<b>(1,175,026)</b>	<b>(1,174,519)</b>	<b>(1,208,764)</b>	<b>(1,225,160)</b>	
21-01-001-41010 21-01-001 Property Taxes	(1,169,600)	(1,174,240)	(1,208,704)	(1,225,100)	
21-01-001-43030 21-01-001 Interest	(5,426)	(279)	(60)	(60)	
Governmental Funds	(1,175,026)	(1,174,519)	(1,208,764)	(1,225,160)	
<b>22-01-001 Bond Proceeds Fund - Administration</b>	<b>(1,196,085)</b>	<b>(1,194,407)</b>	<b>(1,188,769)</b>	<b>(1,251,724)</b>	
22-01-001-43030 22-01-001 Interest	(28,185)	(3,135)	(1,569)	(5,000)	
22-01-001-46500 22-01-001 Transfer In	(1,167,900)	(1,191,272)	(1,187,200)	(1,246,724)	
Governmental Funds	(1,196,085)	(1,194,407)	(1,188,769)	(1,251,724)	
<b>24-01-001 Land Acquisition Fund - Administration</b>	<b>(193,480)</b>	<b>(102,108)</b>	<b>(101,246)</b>	<b>(105,500)</b>	
24-01-001-43030 24-01-001 Interest Income	(18,757)	(2,108)	(1,246)	(5,500)	
24-01-001-46500 24-01-001 Transfer In	(174,723)	(100,000)	(100,000)	(100,000)	
Governmental Funds	(193,480)	(102,108)	(101,246)	(105,500)	
<b>25-01-001 Park Development Fund - Administration</b>	<b>(120,319)</b>	<b>(108,326)</b>	<b>(269,633)</b>	<b>(103,500)</b>	
25-01-001-43030 25-01-001 Interest	(20,319)	(2,212)	(947)	(3,500)	
25-01-001-46500 25-01-001 Transfer In	(100,000)	(100,000)	(100,000)	(100,000)	
25-01-001-46150-190012 25-01-001 Special Receipts	0	0	(1,300)	0	
25-01-001-47202-190012 25-01-001 Grant Proceeds State C	0	(6,114)	(167,386)	0	
Governmental Funds	(120,319)	(108,326)	(269,633)	(103,500)	
<b>26-01-001 Trails and Pathways Fund - Administration</b>	<b>(106,930)</b>	<b>(100,789)</b>	<b>(100,465)</b>	<b>(101,200)</b>	
26-01-001-43030 26-01-001 Interest	(6,930)	(789)	(465)	(1,200)	
26-01-001-46500 26-01-001 Transfer In	(100,000)	(100,000)	(100,000)	(100,000)	
Governmental Funds	(106,930)	(100,789)	(100,465)	(101,200)	
<b>27-01-001 Martens Center Fund - Administration Constr.</b>	<b>(1,201,587)</b>	<b>(2,469,093)</b>	<b>(6,300,259)</b>	<b>(529,943)</b>	
27-01-001-43030 27-01-001 Interest	(41,212)	(4,883)	(2,473)	(5,000)	
27-01-001-43030-200018 27-01-001 Interest	(1,109)	(262)	(11)	0	
27-01-001-46160-180012 27-01-001 Other Reimbursements	0	(83,122)	0	0	
27-01-001-46500-180012 27-01-001 Transfer In	0	0	(2,709,548)	0	
27-01-001-47105-180012 27-01-001 Donations	(856,291)	(2,147,984)	(3,423,170)	(340,000)	
27-01-001-47168-200018 27-01-001 Capital Donations	(15,345)	(65,529)	0	0	
27-01-001-47201-180012 27-01-001 Grant Proceeds Federa	(122,500)	2,500	0	0	
27-01-001-47202-200018 27-01-001 Grant Proceeds State C	(15,130)	(169,813)	(15,057)	(184,943)	
27-30-161-46500 27-30-161 Transfer In	(150,000)	0	(150,000)	0	
Governmental Funds	(1,201,587)	(2,469,093)	(6,300,259)	(529,943)	
<b>02-30-161 Martens Center Construction/Shared Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,950)</b>	
02-30-161-44100 02-30-161 Rental Income	0	0	0	(29,950)	<sup>11</sup> 
<b>03-15-100 Winter Nights</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,500)</b>	<sup>12</sup>
03-15-100-47100 03-15-100 Sponsorships	0	0	0	(6,000)	<sup>13</sup>
03-15-100-49115 03-15-100 Program Fees	0	0	0	(500)	

**Champaign Park District**  
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**DETAIL-ALL--12**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
Governmental Funds	0	0	0	(6,500)	
<b>03-15-101 West Side Arts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<sup>14</sup>
03-15-101-47100 03-15-101 Sponsorships	0	0	0	(5,000)	
<b>02-30-162 Martens Center Admin Facility</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(84,350)</b>	
02-30-162-44100 02-30-162 Rental Income	0	0	0	(12,000)	△
02-30-162-46150 02-30-162 Special Receipts	0	0	0	(12,350)	<sup>15</sup> △
02-30-162-49115 02-30-162 Program Fees	0	0	0	(10,000)	△
02-30-162-49260 02-30-162 Membership Fees	0	0	0	(50,000)	△
Governmental Funds	0	0	0	(84,350)	
<b>Total Revenues</b>	<b>(23,284,116)</b>	<b>(20,209,492)</b>	<b>(25,866,030)</b>	<b>(23,665,646)</b>	
<b>Expenditures</b>					
<b>01-01-001 General Administration</b>	<b>4,211,558</b>	<b>1,922,625</b>	<b>2,902,141</b>	<b>2,878,887</b>	
01-01-001-53132 01-01-001 Dental Insurance	12,030	11,138	11,322	12,000	
01-01-001-53133 01-01-001 Medical Health Insurance	323,077	341,170	320,000	340,000	
01-01-001-53134 01-01-001 Life Insurance	4,598	3,883	5,529	5,600	
01-01-001-53137 01-01-001 Employee Assistance Program	1,503	1,490	1,420	1,500	
01-01-001-54201 01-01-001 Postage And Mailing	3,392	1,985	4,895	4,800	
01-01-001-54202 01-01-001 Printing And Duplicating	1,337	2,765	2,178	2,500	
01-01-001-54204 01-01-001 Staff Meetings	183	63	600	500	
01-01-001-54205 01-01-001 Legal Publications/Notices	3,914	2,783	382	4,000	
01-01-001-54206 01-01-001 Advertising/Publicity	1,067	422	1,443	1,150	
01-01-001-54207 01-01-001 Staff Training	8,092	5,106	3,726	8,000	
01-01-001-54208 01-01-001 Memberships, Dues And Fees	11,912	12,749	12,555	12,500	
01-01-001-54209 01-01-001 Conference And Travel	6,729	3,115	5,893	9,600	
01-01-001-54210 01-01-001 Board Expense	4,485	518	2,000	4,000	
01-01-001-54212 01-01-001 Attorney Fees	94,244	124,797	112,000	125,000	
01-01-001-54215 01-01-001 Professional Fees	31,520	31,500	44,685	37,265	
01-01-001-54236 01-01-001 Auto Allowance	83	402	181	250	
01-01-001-54254 01-01-001 Service Contracts	29,588	29,214	27,000	27,000	
01-01-001-54255 01-01-001 License And Fees	15,324	34,143	26,854	29,805	
01-01-001-54270 01-01-001 Personnel Costs	21,429	12,482	40,012	49,760	
01-01-001-54275 01-01-001 Health And Wellness	2,509	1,410	4,300	4,500	
01-01-001-54280 01-01-001 Other Contractual Services	4,276	3,440	4,210	5,000	
01-01-001-54291 01-01-001 Park And Recreation Excellence	980	3,239	1,437	3,000	
01-01-001-55301 01-01-001 Office Supplies	6,115	4,846	7,130	6,250	
01-01-001-55302 01-01-001 Envelopes And Stationary	732	771	726	800	
01-01-001-55303 01-01-001 Duplicating Supplies	1,288	866	997	1,200	
01-01-001-55304 01-01-001 Checks And Bank Supplies	1,494	1,425	951	1,400	
01-01-001-55307 01-01-001 Books And Manuscripts	0	411	359	400	
01-01-001-55315 01-01-001 Staff Uniforms	3,812	3,390	5,193	5,000	
01-01-001-55348 01-01-001 Flowers And Cards	281	1,080	520	1,000	
01-01-001-55349 01-01-001 Plaques, Awards And Prizes	953	163	1,309	3,000	
01-01-001-55350 01-01-001 Recreation/Program Supplies	1	0	674	600	
01-01-001-55354 01-01-001 Food Supplies	762	142	990	2,500	
01-01-001-56231 01-01-001 Gas And Electricity	19,271	17,941	21,582	30,500	
01-01-001-56233 01-01-001 Telecomm Expenditures	27,426	27,843	28,215	28,000	
01-01-001-58002 01-01-001 Routine Maintenance	0	101	67	0	

**Champaign Park District**  
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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
01-01-001-59409 01-01-001 Transfers To Other Funds	2,650,000	300,000	1,300,000	1,050,000	
01-01-001-59412 01-01-001 Property/Sales Tax	280	156	155	300	
01-01-001-59414 01-01-001 Credit Card Fees	507	814	380	800	
01-01-001-70201 01-01-001 Full-Time Salaries And Wages	789,653	770,697	755,191	865,000	<sup>16</sup>
01-01-001-70202 01-01-001 Part-Time Seasonal Wages	44,058	78,210	45,561	89,188	
01-01-001-83003 01-01-001 Allowances/Reimbursements	30,769	32,091	16,505	26,420	
01-01-001-90000 01-01-001 Extraordinary Loss-Investment	(16,182)	0	(7,677)	0	
01-01-001-54205-190015 01-01-001 Legal Publications/Notir	54	178	0	0	
01-01-001-54205-200008 01-01-001 Legal Publications/Notir	0	0	118	0	
01-01-001-54205-210010 01-01-001 Legal Publications/Notir	0	0	100	0	
01-01-001-54205-210013 01-01-001 Legal Publications/Notir	0	0	106	0	
01-01-001-54205-220004 01-01-001 Legal Publications/Notir	0	0	105	0	
01-01-001-54205-220010 01-01-001 Legal Publications/Notir	0	0	75	0	
01-01-001-54205-22PM04 01-01-001 Legal Publications/Not	0	0	73	0	
01-01-001-55329-20NC01 01-01-001 Office/ Equipment Val	9,870	0	0	0	
01-01-001-58002-20TECH 01-01-001 Routine Maintenance	58,142	556	0	0	
01-01-001-58002-21TECH 01-01-001 Routine Maintenance	0	53,130	3,913	0	
01-01-001-58002-22TECH 01-01-001 Routine Maintenance	0	0	86,201	8,799	<sup>C</sup>
01-01-001-58002-23TECH 01-01-001 Routine Maintenance	0	0	0	70,000	
<b>Governmental Funds</b>	<b>4,211,558</b>	<b>1,922,625</b>	<b>2,902,141</b>	<b>2,878,887</b>	
<b>01-10-006 Volunteers</b>	<b>5,537</b>	<b>3,060</b>	<b>3,952</b>	<b>9,425</b>	
01-10-006-54202 01-10-006 Printing And Duplicating	0	0	14	150	
01-10-006-54206 01-10-006 Advertising/Publicity	0	0	35	100	
01-10-006-55316 01-10-006 Participant Uniforms	1,680	0	0	275	
01-10-006-55349 01-10-006 Plaques, Awards And Prizes	386	0	0	800	
01-10-006-55350 01-10-006 Recreation/Program Supplies	0	212	769	400	
01-10-006-55354 01-10-006 Food Supplies	44	0	0	200	
01-10-006-70201 01-10-006 Full-Time Salaries and Wages	3,427	2,848	0	0	<sup>17</sup>
01-10-006-70202 01-10-006 Part-Time/Seasonal wages	0	0	3,134	7,500	<sup>17</sup>
<b>Governmental Funds</b>	<b>5,537</b>	<b>3,060</b>	<b>3,952</b>	<b>9,425</b>	
<b>01-10-069 Marketing</b>	<b>126,909</b>	<b>112,629</b>	<b>180,716</b>	<b>206,925</b>	
01-10-069-54201 01-10-069 Postage And Mailing	158	0	373	200	
01-10-069-54202 01-10-069 Printing And Duplicating	1,672	921	1,888	2,000	
01-10-069-54204 01-10-069 Staff Meetings	0	0	60	200	
01-10-069-54206 01-10-069 Advertising/Publicity	17,805	11,753	26,326	24,000	<sup>18</sup>
01-10-069-54207 01-10-069 Staff Training	199	0	210	500	
01-10-069-54208 01-10-069 Memberships, Dues And Fees	958	1,232	1,259	1,800	
01-10-069-54209 01-10-069 Conference And Travel	1,909	0	1,353	4,600	<sup>19</sup>
01-10-069-54215 01-10-069 Professional Fees	12,109	10,064	12,605	14,000	<sup>20</sup>
01-10-069-54254 01-10-069 Service Contracts	0	1,800	2,700	2,748	<sup>21</sup>
01-10-069-54255 01-10-069 License And Fees	1,462	777	1,080	1,500	
01-10-069-54265 01-10-069 Subscriptions	776	1,071	498	1,070	
01-10-069-55301 01-10-069 Office Supplies	472	524	991	500	
01-10-069-55305 01-10-069 Photographic Supplies	103	0	0	750	
01-10-069-55349 01-10-069 Plaques, Awards And Prizes	620	226	280	500	
01-10-069-55350 01-10-069 Recreation/Program Supplies	2,638	464	3,817	3,000	
01-10-069-55354 01-10-069 Food Supplies	449	0	0	300	
01-10-069-70201 01-10-069 Full-Time Salaries And Wages	75,017	82,953	118,200	131,621	<sup>22</sup>
01-10-069-70202 01-10-069 Part-Time Seasonal Wages	9,715	0	8,271	16,796	<sup>23</sup>
01-10-069-83003 01-10-069 Allowances/Reimbursements	847	844	805	840	
<b>Governmental Funds</b>	<b>126,909</b>	<b>112,629</b>	<b>180,716</b>	<b>206,925</b>	

**Champaign Park District**  
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**DETAIL-ALL--14**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21 Projected</b>	<b>04/22Proposed</b>	<b>04/23</b>	<b>Comment</b>
<b>01-20-001 Operations Administration</b>	<b>234,122</b>	<b>245,092</b>	<b>234,005</b>	<b>423,634</b>	
01-20-001-54201 01-20-001 Postage And Mailing	10	11	0	25	
01-20-001-54202 01-20-001 Printing And Duplicating	131	217	192	190	
01-20-001-54205 01-20-001 Legal Publications/Notices	119	73	365	600	
01-20-001-54207 01-20-001 Staff Training	149	0	60	100	
01-20-001-54208 01-20-001 Memberships, Dues And Fees	0	259	244	600	
01-20-001-54209 01-20-001 Conference And Travel	1,650	211	393	2,200	24
01-20-001-54215 01-20-001 Professional Fees	72	0	0	0	
01-20-001-54254 01-20-001 Service Contracts	3,682	3,456	3,919	4,000	
01-20-001-54260 01-20-001 Service Contracts-Facilities	540	540	549	600	
01-20-001-54264 01-20-001 Cell Phone Expense	5,796	5,725	6,600	8,500	
01-20-001-54280 01-20-001 Other Contractual Services	125	0	0	7,000	
01-20-001-55301 01-20-001 Office Supplies	1,598	328	1,439	1,450	
01-20-001-55303 01-20-001 Duplicating Supplies	64	0	138	100	
01-20-001-55305 01-20-001 Photographic Supplies	8	0	0	0	
01-20-001-55315 01-20-001 Staff Uniforms	6,948	6,601	7,290	7,600	
01-20-001-56230 01-20-001 Sanitary Fees And Charges	874	1,381	1,139	3,000	
01-20-001-56231 01-20-001 Gas And Electricity	4,603	6,390	8,050	11,500	
01-20-001-56232 01-20-001 Water	4,009	5,672	5,900	6,500	25
01-20-001-56233 01-20-001 Telecomm Expenditures	496	0	0	0	
01-20-001-58001 01-20-001 Periodic Maintenance	0	102	0	0	
01-20-001-58002 01-20-001 Routine Maintenance	4	0	0	0	
01-20-001-70201 01-20-001 Full-Time Salaries And Wages	129,521	129,603	174,630	183,543	26
01-20-001-83003 01-20-001 Allowances/Reimbursements	6,050	5,850	5,750	8,420	26
01-20-001-54205-200005 01-20-001 Legal Publications/Notir	57	0	0	0	
01-20-001-54205-200008 01-20-001 Legal Publications/Notir	93	136	0	0	
01-20-001-54205-200010 01-20-001 Legal Publications/Notir	55	0	0	0	
01-20-001-54205-200013 01-20-001 Legal Publications/Notir	53	0	0	0	
01-20-001-54205-200014 01-20-001 Legal Publications/Notir	97	0	0	0	
01-20-001-54205-200016 01-20-001 Legal Publications/Notir	53	0	0	0	
01-20-001-54205-210006 01-20-001 Legal Publications/Notir	0	75	0	0	
01-20-001-54205-210011 01-20-001 Legal Publications/Notir	0	45	38	0	
01-20-001-54205-210012 01-20-001 Legal Publications/Notir	0	0	117	0	
01-20-001-54205-210014 01-20-001 Legal Publications/Notir	0	45	0	0	
01-20-001-54205-210019 01-20-001 Legal Publications/Notir	0	67	0	0	
01-20-001-54205-21RM03 01-20-001 Legal Publications/Not	0	73	0	0	
01-20-001-54205-21RM07 01-20-001 Legal Publications/Not	0	171	0	0	
01-20-001-54215-190011 01-20-001 Professional Fees	26,211	0	0	0	
01-20-001-58001-21PM01 01-20-001 Periodic Maintenance	0	4,301	0	0	
01-20-001-58001-21PM04 01-20-001 Periodic Maintenance	0	9,113	0	0	
01-20-001-58001-22PM02 01-20-001 Periodic Maintenance	0	0	794	4,706	C
01-20-001-58001-22PM05 01-20-001 Periodic Maintenance	0	0	0	10,000	C
01-20-001-58001-23PM03 01-20-001 Periodic Maintenance	0	0	0	10,000	
01-20-001-58001-23PM04 01-20-001 Periodic Maintenance	0	0	0	18,000	
01-20-001-58001-23PM05 01-20-001 Periodic Maintenance	0	0	0	10,000	
01-20-001-58002-19RM06 01-20-001 Routine Maintenance	56	0	0	0	
01-20-001-58002-20RM01 01-20-001 Routine Maintenance	5,144	0	0	0	
01-20-001-58002-20RM03 01-20-001 Routine Maintenance	14,464	0	0	0	
01-20-001-58002-20RM05 01-20-001 Routine Maintenance	19,182	0	0	0	
01-20-001-58002-20RM06 01-20-001 Routine Maintenance	2,208	0	0	0	
01-20-001-58002-21RM01 01-20-001 Routine Maintenance	0	3,892	0	0	
01-20-001-58002-21RM03 01-20-001 Routine Maintenance	0	35,900	0	0	
01-20-001-58002-21RM05 01-20-001 Routine Maintenance	0	22,058	3,245	0	

**Champaign Park District**  
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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
01-20-001-58002-21RM06 01-20-001 Routine Maintenance	0	2,797	0	0	
01-20-001-58002-22RM01 01-20-001 Routine Maintenance	0	0	3,459	0	
01-20-001-58002-22RM05 01-20-001 Routine Maintenance	0	0	9,694	20,000	C
01-20-001-58002-23RM01 01-20-001 Routine Maintenance	0	0	0	40,000	
01-20-001-58002-23RM03 01-20-001 Routine Maintenance	0	0	0	25,000	
01-20-001-58002-23RM05 01-20-001 Routine Maintenance	0	0	0	40,000	
<b>Governmental Funds</b>	<b>234,122</b>	<b>245,092</b>	<b>234,005</b>	<b>423,634</b>	
<b>01-20-070 Safety</b>	<b>16,444</b>	<b>17,434</b>	<b>18,160</b>	<b>19,833</b>	
01-20-070-54207 01-20-070 Staff Training	192	0	380	300	
01-20-070-54254 01-20-070 Service Contracts	6,000	6,000	6,000	6,000	
01-20-070-54255 01-20-070 License And Fees	445	466	488	500	
01-20-070-55301 01-20-070 Office Supplies	447	76	116	100	
01-20-070-55308 01-20-070 First Aid/Medical Supplies	4,949	284	4,278	4,500	
01-20-070-55309 01-20-070 Safety Supplies	3,932	10,176	6,466	8,000	
01-20-070-56233 01-20-070 Telecomm Expenditures	479	432	432	433	
<b>Governmental Funds</b>	<b>16,444</b>	<b>17,434</b>	<b>18,160</b>	<b>19,833</b>	
<b>01-20-071 Landscape Maintenance</b>	<b>590,496</b>	<b>579,665</b>	<b>653,030</b>	<b>757,497</b>	
01-20-071-54207 01-20-071 Staff Training	459	755	599	500	
01-20-071-54208 01-20-071 Memberships, Dues And Fees	850	835	540	900	
01-20-071-54209 01-20-071 Conference And Travel	585	0	0	600	
01-20-071-54234 01-20-071 Landfill Fees	17,440	16,823	21,600	22,000	
01-20-071-54241 01-20-071 Vehicle Repair	2,164	5,890	6,768	7,000	
01-20-071-54242 01-20-071 Equipment Repair	5,113	1,982	3,752	4,600	
01-20-071-54250 01-20-071 Equipment Rental	6,527	5,000	8,186	8,000	
01-20-071-54253 01-20-071 Pest Control	165	28	128	500	
01-20-071-54255 01-20-071 License And Fees	255	201	141	250	
01-20-071-54261 01-20-071 Service Contracts-Grounds	15,217	12,787	8,363	50,000	
01-20-071-54263 01-20-071 Contractual Mowing	162,301	153,308	166,834	180,000	
01-20-071-54280 01-20-071 Other Contractual Services	0	0	3,025	5,000	
01-20-071-55315 01-20-071 Staff Uniforms	665	795	1,585	800	
01-20-071-55321 01-20-071 Landscape Supplies	1,641	1,382	1,819	2,000	
01-20-071-55325 01-20-071 Equipment And Tools	4,253	2,143	4,189	4,000	
01-20-071-55327 01-20-071 Vehicle/Equipment Repair Parts	15,326	28,537	20,020	16,000	
01-20-071-55330 01-20-071 Gas,Fuel,Grease And Oil	24,598	18,429	29,220	32,000	
01-20-071-55331 01-20-071 Chemicals	7,695	5,062	10,753	15,000	
01-20-071-55332 01-20-071 Paints	15	14	30	100	
01-20-071-55333 01-20-071 Plant Materials	13,186	9,257	5,000	14,500	
01-20-071-70201 01-20-071 Full-Time Salaries And Wages	275,838	269,337	286,068	311,237	27
01-20-071-70202 01-20-071 Part-Time Seasonal Wages	36,203	45,085	67,856	73,960	
01-20-071-83003 01-20-071 Allowances/Reimbursements	0	2,015	6,554	8,550	
<b>Governmental Funds</b>	<b>590,496</b>	<b>579,665</b>	<b>653,030</b>	<b>757,497</b>	
<b>01-20-072 Facilities &amp; Equipment</b>	<b>448,498</b>	<b>434,918</b>	<b>412,433</b>	<b>487,790</b>	
01-20-072-54207 01-20-072 Staff Training	0	0	0	1,000	
01-20-072-54234 01-20-072 Landfill Fees	10,545	11,727	5,137	5,140	
01-20-072-54241 01-20-072 Vehicle Repair	2,736	3,124	1,164	3,000	
01-20-072-54242 01-20-072 Equipment Repair	1,134	382	282	1,000	
01-20-072-54245 01-20-072 Building Repair	1,820	4,417	4,400	3,500	
01-20-072-54250 01-20-072 Equipment Rental	0	0	2,813	250	
01-20-072-54253 01-20-072 Pest Control	504	462	504	600	

**Champaign Park District**  
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**DETAIL-ALL--16**

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
01-20-072-54255 01-20-072 License And Fees	1,510	1,550	1,317	1,600	
01-20-072-54260 01-20-072 Service Contracts-Facilities	1,497	2,893	2,076	2,300	
01-20-072-55315 01-20-072 Staff Uniforms	312	120	2	300	
01-20-072-55320 01-20-072 Building Maintenance Supplies	6,833	10,477	7,376	7,000	
01-20-072-55322 01-20-072 Cleaning /Janitorial Supplies	3,568	4,605	3,833	4,000	
01-20-072-55325 01-20-072 Equipment And Tools	7,356	2,252	7,763	6,500	
01-20-072-55326 01-20-072 Shop Equipment And Supplies	6,127	5,882	5,440	7,000	
01-20-072-55327 01-20-072 Vehicle/Equipment Repair Parts	2,056	1,313	5,216	5,000	
01-20-072-55330 01-20-072 Gas,Fuel,Grease And Oil	11,147	8,947	19,755	23,000	
01-20-072-55332 01-20-072 Paints	129	38	13	100	
01-20-072-56230 01-20-072 Sanitary Fees And Charges	745	1,917	0	2,000	
01-20-072-70201 01-20-072 Full-Time Salaries And Wages	365,969	354,359	349,120	387,500	<sup>28</sup>
01-20-072-70202 01-20-072 Part-Time Seasonal Wages	24,510	20,453	(3,778)	27,000	<sup>29</sup>
<b>Governmental Funds</b>	<b>448,498</b>	<b>434,918</b>	<b>412,433</b>	<b>487,790</b>	
<b>01-20-073 Park Maintenance</b>	<b>143,788</b>	<b>134,845</b>	<b>177,791</b>	<b>193,500</b>	
01-20-073-54245 01-20-073 Building Repair	2,699	866	2,000	2,600	
01-20-073-54250 01-20-073 Equipment Rental	1,585	5,077	2,364	6,000	
01-20-073-54261 01-20-073 Service Contracts-Grounds	13,525	13,892	22,031	20,000	
01-20-073-55320 01-20-073 Building Maintenance Supplies	8,061	11,464	11,062	11,000	
01-20-073-55321 01-20-073 Landscape Supplies	5,641	5,343	11,485	11,500	
01-20-073-55322 01-20-073 Cleaning /Janitorial Supplies	1,067	51	1,638	1,500	
01-20-073-55330 01-20-073 Gas,Fuel,Grease And Oil	196	119	53	300	
01-20-073-55332 01-20-073 Paints	37	13	100	100	
01-20-073-56230 01-20-073 Sanitary Fees And Charges	3,884	6,671	6,000	6,000	
01-20-073-56231 01-20-073 Gas And Electricity	17,967	16,108	19,866	27,000	
01-20-073-56232 01-20-073 Water	42,958	37,940	45,000	54,000	<sup>25</sup>
01-20-073-56233 01-20-073 Telecomm Expenditures	3,356	6,122	3,835	3,000	
01-20-073-70201 01-20-073 Full-Time Salaries And Wages	32,741	29,979	47,655	37,500	<sup>30</sup>
01-20-073-70202 01-20-073 Part-Time Seasonal Wages	10,071	1,200	4,702	13,000	<sup>31</sup>
<b>Governmental Funds</b>	<b>143,788</b>	<b>134,845</b>	<b>177,791</b>	<b>193,500</b>	
<b>01-20-074 Flower Islands</b>	<b>162,264</b>	<b>184,204</b>	<b>279,291</b>	<b>215,250</b>	
01-20-074-54206 01-20-074 Advertising/Publicity	793	0	309	400	
01-20-074-54234 01-20-074 Landfill Fees	480	313	500	600	
01-20-074-54241 01-20-074 Vehicle Repair	0	0	664	1,500	
01-20-074-54242 01-20-074 Equipment Repair	165	58	0	200	
01-20-074-54250 01-20-074 Equipment Rental	0	0	0	100	
01-20-074-54261 01-20-074 Service Contracts-Grounds	528	0	0	0	
01-20-074-55301 01-20-074 Office Supplies	0	83	52	100	
01-20-074-55315 01-20-074 Staff Uniforms	0	139	236	200	
01-20-074-55321 01-20-074 Landscape Supplies	4,479	3,820	4,525	5,500	
01-20-074-55325 01-20-074 Equipment And Tools	836	373	499	700	
01-20-074-55327 01-20-074 Vehicle/Equipment Repair Parts	1,046	1,141	1,029	2,000	
01-20-074-55330 01-20-074 Gas,Fuel,Grease And Oil	3,619	3,160	4,358	5,500	
01-20-074-55331 01-20-074 Chemicals	29	612	503	650	
01-20-074-55333 01-20-074 Plant Materials	45,114	46,204	53,000	54,000	
01-20-074-56232 01-20-074 Water	6,022	6,870	4,658	6,000	<sup>25</sup>
01-20-074-70201 01-20-074 Full-Time Salaries And Wages	76,580	95,992	151,641	87,200	<sup>32</sup>
01-20-074-70202 01-20-074 Part-Time Seasonal Wages	22,535	25,392	57,317	50,600	<sup>33</sup>
01-20-074-83003 01-20-074 Allowances/Reimbursements	38	47	0	0	
<b>Governmental Funds</b>	<b>162,264</b>	<b>184,204</b>	<b>279,291</b>	<b>215,250</b>	

**Champaign Park District**  
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**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL--17**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21 Projected</b>	<b>04/22Proposed</b>	<b>04/23</b>	<b>Comment</b>
<b>01-20-075 Park Flowers</b>	<b>249,954</b>	<b>205,955</b>	<b>170,495</b>	<b>270,200</b>	
01-20-075-54207 01-20-075 Staff Training	180	179	477	400	
01-20-075-54234 01-20-075 Landfill Fees	384	375	650	1,000	
01-20-075-54241 01-20-075 Vehicle Repair	0	0	1,144	2,000	
01-20-075-54242 01-20-075 Equipment Repair	685	87	480	500	
01-20-075-54250 01-20-075 Equipment Rental	0	0	0	300	
01-20-075-54255 01-20-075 License And Fees	105	135	105	150	
01-20-075-54261 01-20-075 Service Contracts-Grounds	534	0	0	0	
01-20-075-54265 01-20-075 Subscriptions	45	0	20	50	
01-20-075-55301 01-20-075 Office Supplies	51	133	78	150	
01-20-075-55307 01-20-075 Books And Manuscripts	0	0	0	100	
01-20-075-55315 01-20-075 Staff Uniforms	286	277	355	500	
01-20-075-55321 01-20-075 Landscape Supplies	3,521	4,914	5,800	15,000	
01-20-075-55325 01-20-075 Equipment And Tools	1,508	1,035	1,964	2,500	
01-20-075-55327 01-20-075 Vehicle/Equipment Repair Parts	1,243	1,149	1,425	3,000	
01-20-075-55330 01-20-075 Gas,Fuel,Grease And Oil	3,752	3,248	4,400	6,000	
01-20-075-55331 01-20-075 Chemicals	78	948	973	1,500	
01-20-075-55333 01-20-075 Plant Materials	54,768	52,090	62,000	65,000	
01-20-075-70201 01-20-075 Full-Time Salaries And Wages	124,940	105,050	62,500	134,800	32
01-20-075-70202 01-20-075 Part-Time Seasonal Wages	57,823	36,272	28,124	37,250	33
01-20-075-83003 01-20-075 Allowances/Reimbursements	51	63	0	0	
Governmental Funds	249,954	205,955	170,495	270,200	
<b>01-20-079 Special Projects</b>	<b>124,528</b>	<b>141,073</b>	<b>130,862</b>	<b>203,915</b>	
01-20-079-54207 01-20-079 Staff Training	170	57	0	200	
01-20-079-54209 01-20-079 Conference And Travel	0	0	30	0	
01-20-079-54241 01-20-079 Vehicle Repair	2,003	0	3,092	2,000	
01-20-079-54242 01-20-079 Equipment Repair	876	972	0	1,500	
01-20-079-54250 01-20-079 Equipment Rental	0	0	4	700	
01-20-079-54255 01-20-079 License And Fees	0	0	0	120	
01-20-079-55315 01-20-079 Staff Uniforms	316	210	0	250	
01-20-079-55320 01-20-079 Building Maintenance Supplies	435	1,751	230	2,500	
01-20-079-55322 01-20-079 Cleaning /Janitorial Supplies	84	269	7	30	
01-20-079-55323 01-20-079 Playground Maintenance Suppli	1,039	5,262	5,297	6,000	
01-20-079-55325 01-20-079 Equipment And Tools	1,695	811	1,000	1,500	
01-20-079-55327 01-20-079 Vehicle/Equipment Repair Parts	1,079	1,119	980	1,500	
01-20-079-55328 01-20-079 Amenity Maintenance Supplies	6,225	8,356	12,218	10,000	
01-20-079-55330 01-20-079 Gas,Fuel,Grease And Oil	1,315	2,735	3,229	4,000	
01-20-079-55331 01-20-079 Chemicals	194	402	372	500	
01-20-079-55332 01-20-079 Paints	31	118	37	250	
01-20-079-56233 01-20-079 Telecomm Expenditures	864	864	504	865	
01-20-079-70201 01-20-079 Full-Time Salaries And Wages	91,705	93,628	101,374	120,000	34
01-20-079-70202 01-20-079 Part-Time Seasonal Wages	1,955	1,610	(1,062)	15,000	
01-20-079-83003 01-20-079 Allowances/Reimbursements	212	159	0	0	
01-20-079-58002-20RM07 01-20-079 Routine Maintenance	14,330	0	0	0	
01-20-079-58002-21RM07 01-20-079 Routine Maintenance	0	22,750	0	0	
01-20-079-58002-22RM07 01-20-079 Routine Maintenance	0	0	3,550	0	
01-20-079-58002-23RM07 01-20-079 Routine Maintenance	0	0	0	37,000	35
Governmental Funds	124,528	141,073	130,862	203,915	
<b>01-20-080 Natural Areas</b>	<b>88,994</b>	<b>70,077</b>	<b>102,571</b>	<b>112,620</b>	
01-20-080-54207 01-20-080 Staff Training	97	90	160	200	

**Champaign Park District**  
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**DETAIL-ALL--18**

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
01-20-080-54208 01-20-080 Memberships, Dues And Fees	1,000	0	1,000	1,000	
01-20-080-54209 01-20-080 Conference And Travel	0	0	149	200	
01-20-080-54234 01-20-080 Landfill Fees	360	250	300	250	
01-20-080-54255 01-20-080 License And Fees	0	0	120	120	
01-20-080-55301 01-20-080 Office Supplies	16	0	0	0	
01-20-080-55307 01-20-080 Books And Manuscripts	0	0	26	0	
01-20-080-55315 01-20-080 Staff Uniforms	0	0	275	200	
01-20-080-55321 01-20-080 Landscape Supplies	170	116	842	800	
01-20-080-55324 01-20-080 Prescribed Burn Supplies	891	0	643	650	
01-20-080-55325 01-20-080 Equipment And Tools	640	1,440	858	1,000	
01-20-080-55327 01-20-080 Vehicle/Equipment Repair Parts	776	0	311	500	
01-20-080-55330 01-20-080 Gas,Fuel,Grease And Oil	1,207	1,082	2,925	3,300	
01-20-080-55331 01-20-080 Chemicals	836	728	1,853	2,500	
01-20-080-55333 01-20-080 Plant Materials	2,666	2,428	2,729	2,800	
01-20-080-55352 01-20-080 Fish Restocking	2,000	1,528	0	5,000	
01-20-080-70201 01-20-080 Full-Time Salaries And Wages	56,416	56,102	48,472	48,500	
01-20-080-70202 01-20-080 Part-Time Seasonal Wages	21,881	6,266	41,908	45,600	
01-20-080-83003 01-20-080 Allowances/Reimbursements	38	47	0	0	
<b>Governmental Funds</b>	<b>88,994</b>	<b>70,077</b>	<b>102,571</b>	<b>112,620</b>	
<b>01-20-300 Planning</b>	<b>170,465</b>	<b>149,684</b>	<b>152,829</b>	<b>156,835</b>	
01-20-300-54201 01-20-300 Postage And Mailing	0	2	88	100	
01-20-300-54202 01-20-300 Printing And Duplicating	894	551	167	500	
01-20-300-54204 01-20-300 Staff Meetings	0	0	5	0	
01-20-300-54205 01-20-300 Legal Publications/Notices	65	90	213	500	
01-20-300-54208 01-20-300 Memberships, Dues And Fees	869	1,292	632	640	
01-20-300-54209 01-20-300 Conference And Travel	437	234	0	2,200	
01-20-300-54214 01-20-300 Architect And Engineering Fees	1,848	2,915	5,754	10,000	
01-20-300-54215 01-20-300 Professional Fees	3,600	0	5,805	7,500	
01-20-300-54254 01-20-300 Service Contracts	0	52	612	680	
01-20-300-54255 01-20-300 License And Fees	3,040	2,378	3,230	3,250	
01-20-300-55301 01-20-300 Office Supplies	359	122	131	150	
01-20-300-70201 01-20-300 Full-Time Salaries And Wages	149,959	109,977	102,161	104,115	36
01-20-300-83003 01-20-300 Allowances/Reimbursements	830	423	403	600	
01-20-300-54205-200004 01-20-300 Legal Publications/Noti	0	127	0	0	
01-20-300-54205-200011 01-20-300 Legal Publications/Noti	76	0	0	0	
01-20-300-54205-200015 01-20-300 Legal Publications/Noti	73	90	88	0	
01-20-300-54214-210010 01-20-300 Architect And Engineeri	0	0	3,110	0	
01-20-300-54214-220012 01-20-300 Architect And Engineeri	0	0	10,135	0	
01-20-300-54215-170021 01-20-300 Professional Fees	5,830	26,436	0	0	
01-20-300-54215-180002 01-20-300 Professional Fees	263	0	0	0	
01-20-300-54215-190006 01-20-300 Professional Fees	900	0	10,295	10,000	C
01-20-300-54215-190012 01-20-300 Professional Fees	1,422	0	10,000	16,600	C
01-20-300-54215-200004 01-20-300 Professional Fees	0	4,995	0	0	
<b>Governmental Funds</b>	<b>170,465</b>	<b>149,684</b>	<b>152,829</b>	<b>156,835</b>	
<b>01-30-091 Spalding Park</b>	<b>(1,393)</b>	<b>59</b>	<b>38</b>	<b>0</b>	
01-30-091-56231 01-30-091 Gas And Electricity	(1,393)	59	38	0	
<b>01-30-098 Douglass Branch Library</b>	<b>9,555</b>	<b>9,535</b>	<b>7,886</b>	<b>8,290</b>	
01-30-098-54245 01-30-098 Building Repair	75	369	110	150	
01-30-098-54253 01-30-098 Pest Control	260	260	260	260	



**Champaign Park District**  
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**DETAIL-ALL--19**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
01-30-098-54260 01-30-098 Service Contracts - Facilities	7,164	6,719	5,492	5,800	
01-30-098-55320 01-30-098 Building Maintenance Supplies	291	102	0	0	
01-30-098-56230 01-30-098 Sanitary Fees And Charges	45	218	142	180	
01-30-098-56233 01-30-098 Telecomm Expenditures	1,720	1,867	1,882	1,900	
<b>Governmental Funds</b>	<b>9,555</b>	<b>9,535</b>	<b>7,886</b>	<b>8,290</b>	
<b>01-60-096 Eddie Albert Gardens</b>	<b>2,584</b>	<b>2,770</b>	<b>2,562</b>	<b>4,600</b>	
01-60-096-54280 01-60-096 Other Contractual Services	0	0	0	500	
01-60-096-55321 01-60-096 Landscape Supplies	186	171	71	600	
01-60-096-56232 01-60-096 Water	2,398	2,599	2,491	3,500	25
<b>Governmental Funds</b>	<b>2,584</b>	<b>2,770</b>	<b>2,562</b>	<b>4,600</b>	
<b>02-01-001 Recreation Administration</b>	<b>807,486</b>	<b>718,618</b>	<b>2,299,889</b>	<b>1,136,432</b>	
02-01-001-53132 02-01-001 Dental Insurance	4,129	4,341	4,900	5,767	37
02-01-001-53133 02-01-001 Medical Health Insurance	127,675	135,743	135,000	159,811	37
02-01-001-53134 02-01-001 Life Insurance	1,644	1,420	2,050	2,400	37
02-01-001-53137 02-01-001 Employee Assistance Program	576	540	600	660	37
02-01-001-54201 02-01-001 Postage And Mailing Expense	15,498	710	1,500	0	
02-01-001-54202 02-01-001 Printing And Duplicating	29,571	12	2,485	0	
02-01-001-54204 02-01-001 Staff Meetings	2	0	0	0	
02-01-001-54205 02-01-001 Legal Publications/Notices	78	57	60	100	
02-01-001-54207 02-01-001 Staff Training	1,032	450	1,474	4,000	38
02-01-001-54208 02-01-001 Memberships, Dues And Fees	7,666	7,554	8,386	8,864	
02-01-001-54209 02-01-001 Conference And Travel	1,840	635	6,414	9,300	39
02-01-001-54215 02-01-001 Professional Fees	5,800	0	0	0	
02-01-001-54236 02-01-001 Auto Allowance	148	13	100	0	
02-01-001-54241 02-01-001 Vehicle Repair	2,020	0	2,332	2,100	
02-01-001-54264 02-01-001 Cell Phone Expense	0	1,737	1,572	1,600	
02-01-001-54270 02-01-001 Personnel Costs	0	3,023	29,440	39,700	40
02-01-001-54271 02-01-001 Petty Cash	0	100	0	0	
02-01-001-54282 02-01-001 Intern Stipend	0	1,200	200	5,400	41
02-01-001-55301 02-01-001 Office Supplies	10	874	100	200	
02-01-001-55315 02-01-001 Staff Uniforms	(33)	0	0	0	
02-01-001-55327 02-01-001 Vehicle/Equip Repair Parts	656	111	318	500	
02-01-001-55330 02-01-001 Fuel Purchases	1,763	144	1,538	2,000	
02-01-001-58001 02-01-001 Periodic Maintenance	0	68	67	0	
02-01-001-59409 02-01-001 Transfers To Other Funds	400,000	334,200	1,859,548	590,000	42
02-01-001-59414 02-01-001 Credit Card Fees	23,919	13,943	29,668	34,000	
02-01-001-70201 02-01-001 Full-Time Salaries And Wages	150,352	178,941	192,386	230,530	43
02-01-001-83003 02-01-001 Allowances/Reimbursements	15,607	18,569	19,025	18,500	
02-01-001-58001-200005 02-01-001 Periodic Maintenance	17,533	0	0	0	
02-01-001-58001-21PM03 02-01-001 Periodic Maintenance	0	14,233	0	0	
02-01-001-58001-22PM03 02-01-001 Periodic Maintenance	0	0	726	0	
02-01-001-58001-23PM01 02-01-001 Periodic Maintenance	0	0	0	14,000	
02-01-001-58001-23PM02 02-01-001 Periodic Maintenance	0	0	0	7,000	
<b>Governmental Funds</b>	<b>807,486</b>	<b>718,618</b>	<b>2,299,889</b>	<b>1,136,432</b>	
<b>02-30-020 Douglass Annex</b>	<b>10,182</b>	<b>7,051</b>	<b>8,671</b>	<b>13,130</b>	
02-30-020-54207 02-30-020 Staff Training	0	0	0	200	
02-30-020-54245 02-30-020 Building Repair	407	0	0	500	
02-30-020-54253 02-30-020 Pest Control	500	500	500	500	
02-30-020-54260 02-30-020 Service Contracts-Facilities	1,272	1,568	1,131	1,100	44

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL--20**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-30-020-54280 02-30-020 Other Contractual Services	0	0	0	500	
02-30-020-55301 02-30-020 Office Supplies	760	85	121	700	
02-30-020-55315 02-30-020 Staff Uniforms	0	0	0	100	
02-30-020-55320 02-30-020 Building Maintenance Supplies	1,009	307	179	1,000	
02-30-020-55322 02-30-020 Cleaning /Janitorial Supplies	454	46	145	300	
02-30-020-56230 02-30-020 Sanitary Fees And Charges	62	34	25	160	
02-30-020-56231 02-30-020 Gas And Electricity	3,781	3,060	5,000	6,500	
02-30-020-56232 02-30-020 Water	402	431	550	550	25
02-30-020-56233 02-30-020 Telecomm Expenditures	1,360	1,020	1,020	1,020	
02-30-020-70202 02-30-020 Part-Time Seasonal Wages	175	0	0	0	
<b>Governmental Funds</b>	<b>10,182</b>	<b>7,051</b>	<b>8,671</b>	<b>13,130</b>	
<b>02-30-021 Hays Center</b>	<b>23,817</b>	<b>15,289</b>	<b>34,050</b>	<b>63,137</b>	
02-30-021-54202 02-30-021 Printing And Duplicating	0	0	50	0	
02-30-021-54234 02-30-021 Landfill Fees	631	447	456	700	
02-30-021-54245 02-30-021 Building Repair	232	0	0	500	
02-30-021-54253 02-30-021 Pest Control	525	525	542	550	
02-30-021-54254 02-30-021 Service Contracts	72	0	780	800	
02-30-021-54260 02-30-021 Service Contracts-Facilities	732	1,034	790	1,000	44
02-30-021-55301 02-30-021 Office Supplies	313	532	1,086	1,000	
02-30-021-55303 02-30-021 Duplicating Supplies	0	0	76	200	
02-30-021-55320 02-30-021 Building Maintenance Supplies	1,301	109	1,377	1,500	
02-30-021-55322 02-30-021 Cleaning /Janitorial Supplies	1,037	420	743	1,500	
02-30-021-55350 02-30-021 Recreation/Program Supplies	100	0	1,307	1,500	
02-30-021-56230 02-30-021 Sanitary Fees And Charges	198	39	93	200	
02-30-021-56231 02-30-021 Gas And Electricity	6,419	4,985	7,000	9,100	
02-30-021-56232 02-30-021 Water	1,056	914	1,100	1,200	25
02-30-021-56233 02-30-021 Telecomm Expenditures	2,896	2,970	4,073	5,500	
02-30-021-70201 02-30-021 Full-Time Salaries And Wages	0	889	491	0	
02-30-021-70202 02-30-021 Part-Time Seasonal Wages	8,305	2,425	14,086	37,887	45
<b>Governmental Funds</b>	<b>23,817</b>	<b>15,289</b>	<b>34,050</b>	<b>63,137</b>	
<b>02-30-076 Ball Fields</b>	<b>288,776</b>	<b>274,377</b>	<b>296,235</b>	<b>333,760</b>	
02-30-076-54201 02-30-076 Postage And Mailing	0	11	0	0	
02-30-076-54207 02-30-076 Staff Training	379	70	110	150	
02-30-076-54208 02-30-076 Memberships, Dues And Fees	271	30	0	200	
02-30-076-54209 02-30-076 Conference And Travel	74	0	150	200	
02-30-076-54241 02-30-076 Vehicle Repair	0	0	786	800	
02-30-076-54242 02-30-076 Equipment Repair	2,156	648	1,832	1,900	
02-30-076-54245 02-30-076 Building Repair	1,529	54	9,360	2,000	
02-30-076-54250 02-30-076 Equipment Rental	0	1,100	1,150	1,150	
02-30-076-54255 02-30-076 License And Fees	105	60	0	120	
02-30-076-54261 02-30-076 Service Contracts-Grounds	2,543	2,085	873	2,000	
02-30-076-55315 02-30-076 Staff Uniforms	286	0	0	280	
02-30-076-55320 02-30-076 Building Maintenance Supplies	7,314	10,699	5,943	6,500	
02-30-076-55321 02-30-076 Landscape Supplies	10,011	8,124	12,652	13,000	
02-30-076-55325 02-30-076 Equipment And Tools	2,596	476	2,121	2,200	
02-30-076-55327 02-30-076 Vehicle/Equipment Repair Parts	2,823	4,268	865	1,500	
02-30-076-55330 02-30-076 Gas, Fuel, Grease And Oil	6,594	3,985	8,900	10,200	
02-30-076-55331 02-30-076 Chemicals	10,113	10,873	17,500	18,000	
02-30-076-55332 02-30-076 Paints	10,184	2,273	10,700	10,700	
02-30-076-55333 02-30-076 Plant Materials	3,278	486	833	1,000	
02-30-076-56230 02-30-076 Sanitary Fees And Charges	(939)	976	298	1,100	

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL--21**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-30-076-56231 02-30-076 Gas And Electricity	55,382	38,351	48,000	64,800	
02-30-076-56232 02-30-076 Water	54,164	52,912	56,000	60,000	
02-30-076-56233 02-30-076 Telecomm Expenditures	0	0	350	0	
02-30-076-70201 02-30-076 Full-Time Salaries And Wages	81,310	103,314	84,136	84,960	
02-30-076-70202 02-30-076 Part-Time Seasonal Wages	33,492	22,178	14,000	36,000	
02-30-076-83003 02-30-076 Allowances/Reimbursements	211	158	77	0	
02-30-076-58002-20RM08 02-30-076 Routine Maintenance	4,900	0	0	0	
02-30-076-58002-21RM08 02-30-076 Routine Maintenance	0	11,246	0	0	
02-30-076-58002-22RM08 02-30-076 Routine Maintenance	0	0	19,599	0	
02-30-076-58002-23RM08 02-30-076 Routine Maintenance	0	0	0	15,000	
<b>Governmental Funds</b>	<b>288,776</b>	<b>274,377</b>	<b>296,235</b>	<b>333,760</b>	
<b>02-30-092 Douglass Community Center</b>	<b>167,455</b>	<b>127,390</b>	<b>160,540</b>	<b>181,696</b>	
02-30-092-54201 02-30-092 Postage And Mailing	5	0	6	6	
02-30-092-54202 02-30-092 Printing And Duplicating	13	0	66	150	
02-30-092-54206 02-30-092 Advertising/Publicity	9	0	0	90	
02-30-092-54207 02-30-092 Staff Training	9	15	100	400	
02-30-092-54208 02-30-092 Memberships, Dues And Fees	45	0	40	40	
02-30-092-54242 02-30-092 Equipment Repair	0	0	0	250	
02-30-092-54245 02-30-092 Building Repair	3,670	1,715	2,000	4,000	
02-30-092-54253 02-30-092 Pest Control	500	500	500	500	
02-30-092-54254 02-30-092 Service Contracts	971	737	1,305	1,310	
02-30-092-54260 02-30-092 Service Contracts-Facilities	1,555	5,835	3,095	1,400	44
02-30-092-54264 02-30-092 Cell Phone Expense	14	414	120	186	
02-30-092-54265 02-30-092 Subscriptions	200	45	80	240	
02-30-092-55301 02-30-092 Office Supplies	427	109	700	700	
02-30-092-55303 02-30-092 Duplicating Supplies	285	0	600	600	
02-30-092-55315 02-30-092 Staff Uniforms	442	335	430	400	
02-30-092-55320 02-30-092 Building Maintenance Supplies	2,435	2,004	2,651	2,500	
02-30-092-55322 02-30-092 Cleaning /Janitorial Supplies	2,119	879	1,700	1,800	
02-30-092-55350 02-30-092 Recreation/Program Supplies	95	122	300	500	
02-30-092-55354 02-30-092 Food Supplies	0	0	300	300	
02-30-092-56230 02-30-092 Sanitary Fees And Charges	409	300	400	400	
02-30-092-56231 02-30-092 Gas And Electricity	18,466	15,953	22,000	29,700	
02-30-092-56232 02-30-092 Water	1,254	1,462	1,800	2,160	25
02-30-092-56233 02-30-092 Telecomm Expenditures	1,806	1,874	1,800	1,896	
02-30-092-70201 02-30-092 Full-Time Salaries And Wages	86,606	85,131	93,489	94,000	
02-30-092-70202 02-30-092 Part-Time Seasonal Wages	46,120	9,960	27,058	38,168	
<b>Governmental Funds</b>	<b>167,455</b>	<b>127,390</b>	<b>160,540</b>	<b>181,696</b>	
<b>02-30-093 The Bicentennial Center</b>	<b>2,423</b>	<b>9,637</b>	<b>0</b>	<b>0</b>	
02-30-093-54253 02-30-093 Pest Control	70	315	0	0	
02-30-093-54260 02-30-093 Service Contracts-Facilities	89	2,250	0	0	
02-30-093-55320 02-30-093 Building Maintenance Supplies	0	1,504	0	0	
02-30-093-56230 02-30-093 Sanitary Fees And Charges	(434)	254	0	0	
02-30-093-56231 02-30-093 Gas And Electricity	2,430	4,462	0	0	
02-30-093-56232 02-30-093 Water	268	852	0	0	
<b>Governmental Funds</b>	<b>2,423</b>	<b>9,637</b>	<b>0</b>	<b>0</b>	
<b>02-30-094 Kaufman Lake</b>	<b>5,640</b>	<b>5,156</b>	<b>4,108</b>	<b>5,055</b>	
02-30-094-54253 02-30-094 Pest Control	360	360	360	360	
02-30-094-54260 02-30-094 Service Contracts-Facilities	0	66	86	100	

**Champaign Park District**  
**Year End: April 30, 2022**  
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**DETAIL-ALL--22**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-30-094-55320 02-30-094 Building Maintenance Supplies	0	20	166	200	
02-30-094-55322 02-30-094 Cleaning /Janitorial Supplies	0	0	0	50	
02-30-094-56230 02-30-094 Sanitary Fees And Charges	326	519	600	620	
02-30-094-56231 02-30-094 Gas And Electricity	2,228	2,320	2,500	3,300	
02-30-094-56232 02-30-094 Water	324	376	383	425	25
02-30-094-70201 02-30-094 Full-Time Salaries And Wages	1,714	1,424	13	0	
02-30-094-70202 02-30-094 Part-Time Seasonal Wages	688	71	0	0	
<b>Governmental Funds</b>	<b>5,640</b>	<b>5,156</b>	<b>4,108</b>	<b>5,055</b>	
<b>02-30-097 BMC/Pavilion Rental</b>	<b>0</b>	<b>7,754</b>	<b>10,130</b>	<b>23,820</b>	
02-30-097-55350 02-30-097 Recreation/Program Supplies	0	222	689	680	46
02-30-097-70201 02-30-097 Full-Time Salaries And Wages	0	7,532	9,441	23,140	46
<b>Governmental Funds</b>	<b>0</b>	<b>7,754</b>	<b>10,130</b>	<b>23,820</b>	
<b>02-30-155 Dog Park</b>	<b>4,229</b>	<b>8,342</b>	<b>5,867</b>	<b>41,469</b>	
02-30-155-54206 02-30-155 Advertising/Publicity	0	0	0	150	
02-30-155-55320 02-30-155 Building Maintenance Supplies	337	479	4	1,000	
02-30-155-55350 02-30-155 Recreation/Program Supplies	222	2,787	1,233	2,750	
02-30-155-56231 02-30-155 Gas and Electricity	239	573	550	600	
02-30-155-56232 02-30-155 Water	838	723	1,000	960	25
02-30-155-56233 02-30-155 Telecomm Expenditures	360	1,439	737	1,457	
02-30-155-70201 02-30-155 Full-Time Salaries And Wages	2,233	2,341	2,343	12,052	
02-30-155-58001-22PM04 02-30-155 Periodic Maintenance	0	0	0	22,500	C
<b>Governmental Funds</b>	<b>4,229</b>	<b>8,342</b>	<b>5,867</b>	<b>41,469</b>	
<b>02-30-160 Leonhard Recreation Center</b>	<b>327,599</b>	<b>266,295</b>	<b>319,455</b>	<b>368,058</b>	
02-30-160-54202 02-30-160 Printing And Duplicating	290	139	251	250	
02-30-160-54206 02-30-160 Advertising/Publicity	850	206	1,429	1,400	
02-30-160-54234 02-30-160 Landfill Fees	0	0	119	0	
02-30-160-54242 02-30-160 Equipment Repair	439	215	1,909	800	
02-30-160-54245 02-30-160 Building Repair	2,017	2,111	2,967	2,500	
02-30-160-54253 02-30-160 Pest Control	420	420	545	420	
02-30-160-54254 02-30-160 Service Contracts	10,587	15,571	10,555	17,800	
02-30-160-54255 02-30-160 License And Fees	0	0	0	250	
02-30-160-54260 02-30-160 Service Contracts-Facilities	6,906	5,802	5,468	5,594	
02-30-160-54265 02-30-160 Subscriptions	0	0	40	0	
02-30-160-54271 02-30-160 Petty Cash	0	0	50	0	
02-30-160-55301 02-30-160 Office Supplies	815	749	823	900	
02-30-160-55303 02-30-160 Duplicating Supplies	527	78	856	900	
02-30-160-55315 02-30-160 Staff Uniforms	510	0	266	250	
02-30-160-55316 02-30-160 Participant Uniforms	0	0	551	600	
02-30-160-55320 02-30-160 Building Maintenance Supplies	4,602	2,535	9,921	5,000	
02-30-160-55322 02-30-160 Cleaning /Janitorial Supplies	5,623	4,007	4,621	5,640	
02-30-160-55349 02-30-160 Plaques, Awards And Prizes	0	0	474	500	
02-30-160-55350 02-30-160 Recreation/Program Supplies	6,228	4,996	7,769	5,950	
02-30-160-55354 02-30-160 Food Supplies	441	0	62	250	
02-30-160-56230 02-30-160 Sanitary Fees And Charges	388	364	500	1,000	
02-30-160-56231 02-30-160 Gas And Electricity	38,608	30,414	33,000	44,500	
02-30-160-56232 02-30-160 Water	3,053	2,834	3,000	3,600	25
02-30-160-56233 02-30-160 Telecomm Expenditures	2,220	2,220	2,220	2,200	
02-30-160-70201 02-30-160 Full-Time Salaries And Wages	135,806	117,978	151,458	121,111	43
02-30-160-70202 02-30-160 Part-Time Seasonal Wages	91,269	75,656	80,601	146,643	

**Champaign Park District**  
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**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL--23**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-30-160-55329-19NC03 02-30-160 Office/ Equipment Valt	16,000	0	0	0	
Governmental Funds	327,599	266,295	319,455	368,058	
<b>02-40-025 Dodds Tennis Center</b>	<b>257,812</b>	<b>199,289</b>	<b>279,147</b>	<b>287,106</b>	
02-40-025-54202 02-40-025 Printing And Duplicating	92	0	51	30	
02-40-025-54204 02-40-025 Staff Meetings	(3)	0	0	30	
02-40-025-54206 02-40-025 Advertising/Publicity	10	0	0	0	
02-40-025-54208 02-40-025 Memberships, Dues And Fees	182	135	129	288	
02-40-025-54209 02-40-025 Conference And Travel	779	0	0	0	
02-40-025-54242 02-40-025 Equipment Repair	0	0	300	630	
02-40-025-54245 02-40-025 Building Repair	0	0	352	286	
02-40-025-54253 02-40-025 Pest Control	480	480	480	480	
02-40-025-54254 02-40-025 Service Contracts	312	276	407	350	
02-40-025-54260 02-40-025 Service Contracts-Facilities	22,402	17,507	25,307	26,735	
02-40-025-54265 02-40-025 Subscriptions	138	0	0	0	
02-40-025-54281 02-40-025 CONTRACTUAL PERSONNEL	440	1,012	1,190	1,090	
02-40-025-55301 02-40-025 Office Supplies	235	137	132	200	
02-40-025-55303 02-40-025 Duplicating Supplies	183	0	73	175	
02-40-025-55316 02-40-025 Participant Uniforms	974	0	0	680	
02-40-025-55320 02-40-025 Building Maintenance Supplies	953	1,026	800	1,000	
02-40-025-55322 02-40-025 Cleaning /Janitorial Supplies	1,262	359	465	1,170	
02-40-025-55349 02-40-025 Plaques, Awards And Prizes	953	283	215	810	
02-40-025-55350 02-40-025 Recreation/Program Supplies	6,581	2,905	4,750	7,800	
02-40-025-55354 02-40-025 Food Supplies	396	5	48	455	
02-40-025-55360 02-40-025 Merchandise For Resale	4,248	1,086	5,339	5,960	
02-40-025-56230 02-40-025 Sanitary Fees	697	616	142	995	
02-40-025-56231 02-40-025 Gas And Electricity	20,645	10,051	19,500	25,000	
02-40-025-56232 02-40-025 Water	1,127	915	1,230	1,353	25
02-40-025-56233 02-40-025 Telecomm Expenditures	2,602	3,014	3,022	3,025	
02-40-025-59412 02-40-025 Property/Sales Tax	388	152	466	500	
02-40-025-70201 02-40-025 Full-Time Salaries And Wages	103,096	101,853	120,419	107,702	
02-40-025-70202 02-40-025 Part-Time Seasonal Wages	88,277	57,206	94,330	99,972	
02-40-025-83003 02-40-025 Allowances/Reimbursements	363	271	0	390	
Governmental Funds	257,812	199,289	279,147	287,106	
<b>02-40-065 Fitness Events</b>	<b>13,778</b>	<b>5,647</b>	<b>3,361</b>	<b>5,780</b>	
02-40-065-54202 02-40-065 Printing And Duplicating	456	0	0	95	
02-40-065-54206 02-40-065 Advertising/Publicity	525	112	212	350	
02-40-065-54250 02-40-065 Equipment Rental	300	0	0	0	
02-40-065-54254 02-40-065 Service Contracts	0	0	0	750	
02-40-065-54280 02-40-065 Other Contractual Services	2,000	0	0	0	
02-40-065-55316 02-40-065 Participant Uniforms	2,246	0	0	0	
02-40-065-55349 02-40-065 Plaques, Awards And Prizes	2,931	1,146	2,699	1,490	
02-40-065-55350 02-40-065 Recreation/Program Supplies	833	0	0	0	
02-40-065-55354 02-40-065 Food Supplies	377	0	0	0	
02-40-065-70201 02-40-065 Full-Time Salaries And Wages	4,065	3,607	0	2,585	
02-40-065-70202 02-40-065 Part-Time Seasonal Wages	45	600	0	60	
02-40-065-83003 02-40-065 Allowances	0	182	450	450	
Governmental Funds	13,778	5,647	3,361	5,780	
<b>02-40-082 Adult Softball</b>	<b>52,016</b>	<b>29,156</b>	<b>73,559</b>	<b>46,667</b>	
02-40-082-54202 02-40-082 Printing And Duplicating	14	0	273	0	

**Champaign Park District**  
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**DETAIL-ALL--24**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-40-082-54206 02-40-082 Advertising/Publicity	64	55	597	900	
02-40-082-54208 02-40-082 Memberships, Dues And Fees	357	112	2,065	3,864	
02-40-082-54242 02-40-082 Equipment Repair	0	0	0	250	
02-40-082-54264 02-40-082 Cell Phone Expense	288	169	306	306	
02-40-082-54281 02-40-082 Contractual Personnel	16,882	3,614	9,230	12,445	
02-40-082-55315 02-40-082 Staff Uniforms	220	0	0	140	
02-40-082-55322 02-40-082 Cleaning /Janitorial Supplies	0	411	78	571	
02-40-082-55349 02-40-082 Plaques, Awards And Prizes	4,096	0	2,229	2,160	
02-40-082-55350 02-40-082 Recreation/Program Supplies	3,583	2,604	2,670	3,195	
02-40-082-70201 02-40-082 Full-Time Salaries And Wages	8,535	16,630	48,602	7,240	
02-40-082-70202 02-40-082 Part-Time Seasonal Wages	17,977	5,561	7,509	15,596	
<b>Governmental Funds</b>	<b>52,016</b>	<b>29,156</b>	<b>73,559</b>	<b>46,667</b>	
<b>02-40-083 Adult Volleyball</b>	<b>13,719</b>	<b>4,021</b>	<b>1,133</b>	<b>9,564</b>	
02-40-083-54202 02-40-083 Printing And Duplicating	0	0	159	150	
02-40-083-54206 02-40-083 Advertising/Publicity	0	0	136	200	
02-40-083-54208 02-40-083 Memberships, Dues And Fees	511	0	252	287	
02-40-083-54281 02-40-083 Contractual Personnel	3,616	0	0	0	
02-40-083-55349 02-40-083 Plaques, Awards And Prizes	68	0	222	320	
02-40-083-55350 02-40-083 Recreation/Program Supplies	917	0	352	500	
02-40-083-70201 02-40-083 Full-Time Salaries And Wages	3,405	3,921	0	4,867	
02-40-083-70202 02-40-083 Part-Time Seasonal Wages	5,202	100	12	3,240	
<b>Governmental Funds</b>	<b>13,719</b>	<b>4,021</b>	<b>1,133</b>	<b>9,564</b>	
<b>02-40-085 Youth Basketball</b>	<b>17,513</b>	<b>4,674</b>	<b>11,200</b>	<b>21,327</b>	
02-40-085-54202 02-40-085 Printing And Duplicating	190	26	0	200	
02-40-085-54206 02-40-085 Advertising/Publicity	151	0	167	400	
02-40-085-54281 02-40-085 Contractual Personnel	3,126	0	1,280	2,386	
02-40-085-55315 02-40-085 Staff Uniforms	36	0	71	56	
02-40-085-55316 02-40-085 Participant Uniforms	1,392	0	2,830	2,971	
02-40-085-55350 02-40-085 Recreation/Program Supplies	349	0	148	700	
02-40-085-70201 02-40-085 Full-Time Salaries And Wages	6,950	4,399	0	8,612	
02-40-085-70202 02-40-085 Part-Time Seasonal Wages	5,319	249	6,704	6,002	
<b>Governmental Funds</b>	<b>17,513</b>	<b>4,674</b>	<b>11,200</b>	<b>21,327</b>	
<b>02-40-086 Youth Softball</b>	<b>5,633</b>	<b>4,505</b>	<b>7,368</b>	<b>14,869</b>	
02-40-086-54202 02-40-086 Printing And Duplicating	0	81	0	200	
02-40-086-54206 02-40-086 Advertising/Publicity	3	0	340	200	
02-40-086-54208 02-40-086 Memberships, Dues And Fees	400	0	400	800	
02-40-086-54281 02-40-086 Contractual Personnel	811	0	1,473	2,820	
02-40-086-55316 02-40-086 Participant Uniforms	0	0	863	1,512	
02-40-086-55350 02-40-086 Recreation/Program Supplies	153	1,039	3,021	2,354	
02-40-086-70201 02-40-086 Full-Time Salaries And Wages	3,661	2,931	0	5,309	
02-40-086-70202 02-40-086 Part-Time Seasonal Wages	605	454	1,271	1,674	
<b>Governmental Funds</b>	<b>5,633</b>	<b>4,505</b>	<b>7,368</b>	<b>14,869</b>	
<b>02-40-088 Youth Soccer</b>	<b>18,023</b>	<b>14,796</b>	<b>16,058</b>	<b>50,872</b>	
02-40-088-54202 02-40-088 Printing And Duplicating	104	81	171	200	
02-40-088-54206 02-40-088 Advertising/Publicity	20	74	154	700	
02-40-088-54281 02-40-088 Contractual Personnel	2,447	0	850	1,210	
02-40-088-55315 02-40-088 Staff Uniforms	82	0	71	56	

**Champaign Park District**  
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**DETAIL-ALL--25**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-40-088-55316 02-40-088 Participant Uniforms	2,218	3,421	4,783	6,784	
02-40-088-55322 02-40-088 Cleaning /Janitorial Supplies	82	0	166	407	
02-40-088-55350 02-40-088 Recreation/Program Supplies	0	0	3,480	4,881	
02-40-088-56233 02-40-088 Telecomm	0	131	383	0	
02-40-088-70201 02-40-088 Full-Time Salaries And Wages	11,187	7,725	0	16,410	
02-40-088-70202 02-40-088 Part-Time Seasonal Wages	1,883	3,364	6,000	20,224	
<b>Governmental Funds</b>	<b>18,023</b>	<b>14,796</b>	<b>16,058</b>	<b>50,872</b>	
<b>02-40-150 Group Fitness Programs</b>	<b>19,857</b>	<b>14,469</b>	<b>9,541</b>	<b>20,265</b>	
02-40-150-54206 02-40-150 Advertising/Publicity	40	30	20	200	
02-40-150-55350 02-40-150 Recreation/Program Supplies	908	0	1,118	1,090	
02-40-150-70201 02-40-150 Full-Time Salaries And Wages	7,246	8,359	0	5,965	
02-40-150-70202 02-40-150 Part-Time Seasonal Wages	11,663	6,080	8,403	13,010	
<b>Governmental Funds</b>	<b>19,857</b>	<b>14,469</b>	<b>9,541</b>	<b>20,265</b>	
<b>02-40-154 Springer Fitness</b>	<b>4,941</b>	<b>457</b>	<b>489</b>	<b>4,896</b>	
02-40-154-54206 02-40-154 Advertising/Publicity	492	155	75	400	
02-40-154-55315 02-40-154 Staff Uniforms	0	0	0	24	
02-40-154-55350 02-40-154 Recreation/Program Supplies	57	0	0	350	
02-40-154-70202 02-40-154 Part-Time Seasonal Wages	4,392	302	414	4,122	
<b>Governmental Funds</b>	<b>4,941</b>	<b>457</b>	<b>489</b>	<b>4,896</b>	
<b>02-40-162 Martens Center Sports</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	
02-40-162-54206 02-40-162 Advertising/Publicity	0	0	0	250	△
02-40-162-55349 02-40-162 Plaques, Awards And Prizes	0	0	0	250	△
02-40-162-55350 02-40-162 Recreation/Program Supplies	0	0	0	1,500	△
02-40-162-70202 02-40-162 Part-Time Seasonal Wages	0	0	0	5,000	47△
<b>Governmental Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	
<b>02-40-195 Motor Skills Development</b>	<b>5,280</b>	<b>2,716</b>	<b>1,584</b>	<b>14,607</b>	
02-40-195-54202 02-40-195 Printing And Duplicating	0	14	21	180	
02-40-195-54206 02-40-195 Advertising/Publicity	35	0	67	400	
02-40-195-55315 02-40-195 Staff Uniforms	0	0	36	32	
02-40-195-55316 02-40-195 Participant Uniforms	550	0	495	400	
02-40-195-55350 02-40-195 Program Supplies	0	0	263	828	
02-40-195-70201 02-40-195 Full-Time Salaries And Wages	4,119	2,630	0	11,615	
02-40-195-70202 02-40-195 Part-Time Seasonal Wages	576	72	702	1,152	
<b>Governmental Funds</b>	<b>5,280</b>	<b>2,716</b>	<b>1,584</b>	<b>14,607</b>	
<b>02-40-196 Sports Camps</b>	<b>3,629</b>	<b>5,073</b>	<b>37,740</b>	<b>6,560</b>	
02-40-196-54206 02-40-196 Advertising/Publicity	226	20	83	100	
02-40-196-55350 02-40-196 Program Supplies	16	0	0	0	
02-40-196-70201 02-40-196 Full-Time Salaries And Wages	2,543	4,853	37,657	6,460	
02-40-196-70202 02-40-196 Part-Time Seasonal Wages	844	200	0	0	
<b>Governmental Funds</b>	<b>3,629</b>	<b>5,073</b>	<b>37,740</b>	<b>6,560</b>	
<b>02-40-197 Dodds Soccer Rentals</b>	<b>3,591</b>	<b>2,544</b>	<b>641</b>	<b>3,773</b>	
02-40-197-55322 02-40-197 Cleaning/Janitorial Supplies	0	0	0	200	
02-40-197-55350 02-40-197 Recreation/Program Supplies	358	0	0	200	

**Champaign Park District**  
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**DETAIL-ALL--26**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-40-197-56233 02-40-197 Telecomm	0	131	414	0	
02-40-197-70201 02-40-197 Full-Time Salaries And Wages	2,797	2,413	0	2,413	
02-40-197-70202 02-40-197 Part-Time Seasonal Wages	436	0	227	960	
<b>Governmental Funds</b>	<b>3,591</b>	<b>2,544</b>	<b>641</b>	<b>3,773</b>	
<b>02-40-198 Ball Field Rental</b>	<b>15,970</b>	<b>17,855</b>	<b>14,981</b>	<b>33,937</b>	
02-40-198-54234 02-40-198 Landfill Fees	0	0	0	1,200	
02-40-198-54250 02-40-198 Equipment Rental	0	435	0	0	
02-40-198-55322 02-40-198 Cleaning/Janitorial Supplies	37	267	700	1,000	
02-40-198-55350 02-40-198 Recreation/Program Supplies	153	1,814	1,240	2,300	
02-40-198-70201 02-40-198 Full-Time Salaries And Wages	4,813	10,519	2,786	15,591	
02-40-198-70202 02-40-198 Part-Time Seasonal Wages	10,967	4,820	10,255	13,846	
<b>Governmental Funds</b>	<b>15,970</b>	<b>17,855</b>	<b>14,981</b>	<b>33,937</b>	
<b>02-40-200 Youth Volleyball</b>	<b>3,537</b>	<b>2,094</b>	<b>411</b>	<b>5,347</b>	
02-40-200-54202 02-40-200 Printing And Duplicating	0	0	21	0	
02-40-200-54206 02-40-200 Advertising/Publicity	0	0	0	180	
02-40-200-55316 02-40-200 Participant Uniforms	0	0	390	0	
02-40-200-70201 02-40-200 Full-Time Salaries And Wages	1,933	2,094	0	5,167	
02-40-200-70202 02-40-200 Part-Time Seasonal Wages	1,604	0	0	0	
<b>Governmental Funds</b>	<b>3,537</b>	<b>2,094</b>	<b>411</b>	<b>5,347</b>	
<b>02-40-202 Adult Soccer</b>	<b>4,038</b>	<b>610</b>	<b>0</b>	<b>0</b>	
02-40-202-54206 02-40-202 Advertising/Publicity	291	0	0	0	
02-40-202-54281 02-40-202 Contractual Personnel	163	0	0	0	
02-40-202-55350 02-40-202 Recreation/Program Supplies	52	0	0	0	
02-40-202-70201 02-40-202 Full-Time Salaries And Wages	3,451	610	0	0	
02-40-202-70202 02-40-202 Part-Time Seasonal Wages	81	0	0	0	
<b>Governmental Funds</b>	<b>4,038</b>	<b>610</b>	<b>0</b>	<b>0</b>	
<b>02-40-203 Douglass Youth</b>	<b>5,567</b>	<b>1,484</b>	<b>2,722</b>	<b>4,330</b>	
02-40-203-54202 02-40-203 Printing And Duplicating	70	0	0	70	
02-40-203-54206 02-40-203 Advertising/Publicity	31	0	90	110	
02-40-203-54281 02-40-203 Contractual Personnel	0	120	0	0	
02-40-203-54299 02-40-203 Field/Specail Trips	390	0	0	0	
02-40-203-55316 02-40-203 Participant Uniforms	787	0	965	1,000	
02-40-203-55349 02-40-203 Plaques, Awards And Prizes	175	0	175	250	
02-40-203-55350 02-40-203 Recreation/Program Supplies	1,038	0	883	1,000	
02-40-203-55354 02-40-203 Food Supplies	0	0	609	700	
02-40-203-55360 02-40-203 Merchandise For Resale	979	0	0	1,200	
02-40-203-59412 02-40-203 Property/Sales Tax	156	0	0	0	
02-40-203-70201 02-40-203 Full-Time Salaries And Wages	1,774	1,364	0	0	
02-40-203-70202 02-40-203 Part-Time Seasonal Wages	167	0	0	0	
<b>Governmental Funds</b>	<b>5,567</b>	<b>1,484</b>	<b>2,722</b>	<b>4,330</b>	
<b>02-50-004 Douglass Afterschool</b>	<b>30,131</b>	<b>15,097</b>	<b>59,321</b>	<b>87,644</b>	
02-50-004-54202 02-50-004 Printing And Duplicating	34	0	0	150	
02-50-004-54206 02-50-004 Advertising/Publicity	10	25	200	258	
02-50-004-54264 02-50-004 Cell Phone Expense	188	19	0	0	
02-50-004-54280 02-50-004 Other Contractual Services	125	0	0	50	



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**DETAIL-ALL.-27**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-50-004-55307 02-50-004 Books And Manuscripts	50	0	157	150	
02-50-004-55315 02-50-004 Staff Uniforms	26	0	0	0	
02-50-004-55350 02-50-004 Recreation/Program Supplies	1,564	0	1,210	1,800	
02-50-004-55354 02-50-004 Food Supplies	1,047	0	1,356	1,295	
02-50-004-70201 02-50-004 Full-Time Salaries And Wages	8,867	14,072	37,941	48,776	
02-50-004-70202 02-50-004 Part-Time Seasonal Wages	18,220	981	18,457	35,165	
<b>Governmental Funds</b>	<b>30,131</b>	<b>15,097</b>	<b>59,321</b>	<b>87,644</b>	
<b>02-50-005 Girls Explore</b>	<b>18,168</b>	<b>4,092</b>	<b>0</b>	<b>0</b>	
02-50-005-54207 02-50-005 Staff Training	141	0	0	0	
02-50-005-54264 02-50-005 Cell Phone Expense	109	0	0	0	
02-50-005-54299 02-50-005 Field/Special Trips	1,118	0	0	0	
02-50-005-55316 02-50-005 Participant Uniforms	217	0	0	0	
02-50-005-55350 02-50-005 Recreation/Program Supplies	398	0	0	0	
02-50-005-55354 02-50-005 Food Supplies	93	0	0	0	
02-50-005-70201 02-50-005 Full-Time Salaries And Wages	5,320	4,092	0	0	
02-50-005-70202 02-50-005 Part-Time Seasonal Wages	10,772	0	0	0	
<b>Governmental Funds</b>	<b>18,168</b>	<b>4,092</b>	<b>0</b>	<b>0</b>	
<b>02-50-006 Douglass School's Out Days</b>	<b>6,198</b>	<b>2,753</b>	<b>6,801</b>	<b>11,811</b>	
02-50-006-54206 02-50-006 Advertising/Publicity	110	25	90	72	
02-50-006-54280 02-50-006 OTHER CONTRACTUAL SER	0	0	160	436	
02-50-006-54299 02-50-006 Field/Special Trips	716	0	526	675	
02-50-006-55350 02-50-006 Recreation/Program Supplies	503	0	1,200	400	
02-50-006-55354 02-50-006 Food Supplies	92	0	141	300	
02-50-006-70201 02-50-006 Full-Time Salaries and Wages	3,547	2,728	3,078	4,288	
02-50-006-70202 02-50-006 Part-Time Seasonal Wages	1,230	0	1,606	5,640	
<b>Governmental Funds</b>	<b>6,198</b>	<b>2,753</b>	<b>6,801</b>	<b>11,811</b>	
<b>02-50-009 Teen Camp</b>	<b>1,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	
02-50-009-71001 02-50-009 Program/Facility Dir.	1,067	0	0	0	
<b>02-50-011 Busybees/Swingsetter</b>	<b>102,247</b>	<b>49,331</b>	<b>62,151</b>	<b>96,508</b>	
02-50-011-54202 02-50-011 Printing And Duplicating	0	0	0	53	
02-50-011-54206 02-50-011 Advertising/Publicity	53	0	0	200	
02-50-011-54207 02-50-011 Staff Training	0	0	0	551	
02-50-011-54299 02-50-011 Field/Special Trips	0	0	0	153	
02-50-011-55307 02-50-011 Books And Manuscripts	49	0	0	53	
02-50-011-55350 02-50-011 Recreation/Program Supplies	2,226	124	1,387	3,172	
02-50-011-55354 02-50-011 Food Supplies	510	61	228	870	
02-50-011-70201 02-50-011 Full-Time Salaries And Wages	25,723	30,498	29,855	30,667	
02-50-011-70202 02-50-011 Part-Time Seasonal Wages	73,686	18,648	30,681	60,789	
<b>Governmental Funds</b>	<b>102,247</b>	<b>49,331</b>	<b>62,151</b>	<b>96,508</b>	
<b>02-50-012 Leonhard Summer Youth Program</b>	<b>164,706</b>	<b>25,101</b>	<b>87,242</b>	<b>128,528</b>	
02-50-012-54206 02-50-012 Advertising/Publicity	0	77	226	75	
02-50-012-54207 02-50-012 Staff Training	1,264	0	0	3,000	
02-50-012-54264 02-50-012 Cell Phone Expense	550	282	257	280	
02-50-012-54265 02-50-012 Subscriptions	220	45	0	0	
02-50-012-54281 02-50-012 Contractual Personnel	503	0	0	300	

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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-50-012-54299 02-50-012 Field/Special Trips	7,140	0	2,650	4,573	
02-50-012-55315 02-50-012 Staff Uniforms	1,037	(160)	496	422	
02-50-012-55316 02-50-012 Participant Uniforms	940	0	0	0	
02-50-012-55350 02-50-012 Recreation/Program Supplies	2,161	859	2,488	2,750	
02-50-012-55354 02-50-012 Food Supplies	281	0	342	385	
02-50-012-70201 02-50-012 Full-Time Salaries And Wages	13,396	13,578	14,646	10,935	
02-50-012-70202 02-50-012 Part-Time Seasonal Wages	137,214	10,420	66,137	105,808	
<b>Governmental Funds</b>	<b>164,706</b>	<b>25,101</b>	<b>87,242</b>	<b>128,528</b>	
<b>02-50-013 Douglass Summer Youth Program</b>	<b>59,921</b>	<b>19,787</b>	<b>26,805</b>	<b>114,192</b>	
02-50-013-54202 02-50-013 Printing And Duplicating	0	25	75	0	
02-50-013-54206 02-50-013 Advertising/Publicity	0	26	0	0	
02-50-013-54207 02-50-013 Staff Training	526	0	0	50	
02-50-013-54264 02-50-013 Cell Phone Expense	474	282	146	430	
02-50-013-54280 02-50-013 Other Contractual Services	0	0	0	351	
02-50-013-54281 02-50-013 Contractual Personnel	70	0	0	0	
02-50-013-54299 02-50-013 Field/Special Trips	4,396	(50)	357	3,500	
02-50-013-55315 02-50-013 Staff Uniforms	236	0	101	350	
02-50-013-55316 02-50-013 Participant Uniforms	398	0	145	300	
02-50-013-55350 02-50-013 Recreation/Program Supplies	553	1,011	378	1,750	
02-50-013-55354 02-50-013 Food Supplies	341	15	210	500	
02-50-013-70201 02-50-013 Full-Time Salaries And Wages	8,867	6,821	1,731	9,052	
02-50-013-70202 02-50-013 Part-Time Seasonal Wages	44,060	11,657	23,662	97,909	
<b>Governmental Funds</b>	<b>59,921</b>	<b>19,787</b>	<b>26,805</b>	<b>114,192</b>	
<b>02-50-016 Community Matters Grant</b>	<b>1,252</b>	<b>4,183</b>	<b>(639)</b>	<b>0</b>	
02-50-016-54202 02-50-016 Printing And Duplicating	0	36	0	0	
02-50-016-54280 02-50-016 Other Contractual Services	300	0	0	0	
02-50-016-55350 02-50-016 Program Supplies	(283)	3,952	(733)	0	
02-50-016-55354 02-50-016 Food Supplies	59	195	94	0	
02-50-016-70202 02-50-016 Part-Time Seasonal Wages	1,176	0	0	0	
<b>Governmental Funds</b>	<b>1,252</b>	<b>4,183</b>	<b>(639)</b>	<b>0</b>	
<b>02-50-017 Leonhard Afterschool</b>	<b>49,656</b>	<b>18,565</b>	<b>52,568</b>	<b>56,586</b>	
02-50-017-54202 02-50-017 Printing And Duplicating	12	0	0	0	
02-50-017-54206 02-50-017 Advertising/Publicity	0	0	0	250	
02-50-017-54264 02-50-017 Cell Phone Expense	185	(1)	352	354	
02-50-017-54265 02-50-017 Subscriptions	220	0	0	0	
02-50-017-55315 02-50-017 Staff Uniforms	320	(115)	285	100	
02-50-017-55350 02-50-017 Recreation/Program Supplies	1,822	(50)	3,200	3,795	
02-50-017-55354 02-50-017 Food Supplies	1,408	0	1,020	2,970	
02-50-017-70201 02-50-017 Full-Time Salaries And Wages	13,049	18,104	19,395	10,935	
02-50-017-70202 02-50-017 Part-Time Seasonal Wages	32,640	627	28,316	38,182	
<b>Governmental Funds</b>	<b>49,656</b>	<b>18,565</b>	<b>52,568</b>	<b>56,586</b>	
<b>02-50-144 Preschool Class</b>	<b>4,022</b>	<b>2,907</b>	<b>10,195</b>	<b>10,925</b>	
02-50-144-55307 02-50-144 Books And Manuscripts	414	88	421	525	
02-50-144-55350 02-50-144 Recreation/Program Supplies	699	31	171	700	
02-50-144-55354 02-50-144 Food Supplies	41	0	26	200	
02-50-144-70201 02-50-144 Full-Time Salaries And Wages	159	1,020	5,568	6,000	
02-50-144-70202 02-50-144 Part-Time Seasonal Wages	2,709	1,306	3,471	3,500	

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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-50-144-83003 02-50-144 Allowances	0	462	538	0	
Governmental Funds	4,022	2,907	10,195	10,925	
<b>02-60-026 Sholem Swim Team</b>	<b>22,111</b>	<b>1,804</b>	<b>15,422</b>	<b>16,696</b>	
02-60-026-54208 02-60-026 Memberships, Dues And Fees	0	0	886	900	
02-60-026-54250 02-60-026 Equipment Rental	370	0	0	0	
02-60-026-55301 02-60-026 Office Supplies	122	0	0	0	
02-60-026-55316 02-60-026 Participant Uniforms	792	0	1,290	400	
02-60-026-55349 02-60-026 Plaques, Awards And Prizes	3,449	0	641	360	
02-60-026-55350 02-60-026 Recreation/Program Supplies	668	0	18	100	
02-60-026-55354 02-60-026 Food Supplies	200	0	198	240	
02-60-026-55360 02-60-026 Merchandise For Resale	1,510	0	0	212	
02-60-026-70201 02-60-026 Full-Time Salaries And Wages	2,032	1,804	60	1,293	
02-60-026-70202 02-60-026 Part-Time Seasonal Wages	12,968	0	12,329	13,191	
Governmental Funds	22,111	1,804	15,422	16,696	
<b>02-60-130 Douglass Seniors</b>	<b>82,750</b>	<b>9,935</b>	<b>27,956</b>	<b>110,070</b>	
02-60-130-54201 02-60-130 Postage And Mailing	24	0	0	25	
02-60-130-54202 02-60-130 Printing And Duplicating	115	0	42	260	
02-60-130-54206 02-60-130 Advertising/Publicity	0	0	17	200	
02-60-130-54236 02-60-130 Auto Allowance	151	0	0	500	
02-60-130-54245 02-60-130 Equipment Repair	0	0	60	500	
02-60-130-54250 02-60-130 Equipment Rental	994	0	0	1,065	
02-60-130-54251 02-60-130 Rental Facilities	2,772	0	2,200	2,200	
02-60-130-54265 02-60-130 Subscriptions	213	0	249	230	
02-60-130-54280 02-60-130 Other Contractual Services	0	0	0	200	
02-60-130-54281 02-60-130 Contractual Personnel	2,275	0	300	2,890	
02-60-130-54299 02-60-130 Field/Special Trips	28,391	0	141	36,000	
02-60-130-55315 02-60-130 Staff Uniforms	0	0	0	200	
02-60-130-55348 02-60-130 Flowers And Gifts	22	0	0	100	
02-60-130-55349 02-60-130 Plaques, Awards And Prizes	667	0	400	1,000	
02-60-130-55350 02-60-130 Recreation/Program Supplies	2,003	103	1,900	1,500	
02-60-130-55354 02-60-130 Food Supplies	4,304	0	1,615	5,000	
02-60-130-70201 02-60-130 Full-Time Salaries And Wages	29,650	9,781	12,686	43,200	
02-60-130-70202 02-60-130 Part-Time Seasonal Wages	11,169	51	8,346	15,000	
Governmental Funds	82,750	9,935	27,956	110,070	
<b>02-60-131 Hays Seniors</b>	<b>10,803</b>	<b>1,082</b>	<b>17,733</b>	<b>26,650</b>	
02-60-131-54202 02-60-131 Printing And Duplicating	0	13	13	350	
02-60-131-54206 02-60-131 Advertising/Publicity	0	0	0	200	
02-60-131-54245 02-60-131 Equipment Repair	0	0	0	100	
02-60-131-54250 02-60-131 Equipment Rental	0	0	0	200	
02-60-131-54265 02-60-131 Subscriptions	197	0	0	200	
02-60-131-54299 02-60-131 Field/Special Trips	521	0	1,036	1,500	
02-60-131-55348 02-60-131 Flowers And Gifts	0	0	0	500	
02-60-131-55349 02-60-131 Plaques, Awards And Prizes	207	0	69	500	
02-60-131-55350 02-60-131 Recreation/Program Supplies	173	68	1,773	3,500	
02-60-131-55354 02-60-131 Food Supplies	2,373	3	2,401	4,000	
02-60-131-70202 02-60-131 Part-Time Seasonal Wages	7,332	998	12,441	15,600	
Governmental Funds	10,803	1,082	17,733	26,650	

**Champaign Park District**  
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**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL--30**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>02-60-162 Martens Center Other Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	
02-60-162-54206 02-60-162 Advertising/Publicity	0	0	0	250	△
02-60-162-55350 02-60-162 Recreation/Program Supplies	0	0	0	1,300	△
02-60-162-70202 02-60-162 Part-Time Seasonal Wages	0	0	0	1,450	48△
Governmental Funds	0	0	0	3,000	
<b>02-60-241 School's Out Days</b>	<b>11,039</b>	<b>5,625</b>	<b>9,547</b>	<b>13,087</b>	
02-60-241-54206 02-60-241 Advertising/Publicity	0	0	0	60	
02-60-241-54299 02-60-241 Field/Special Trips	546	0	828	955	
02-60-241-55315 02-60-241 Staff Uniforms	74	0	0	0	
02-60-241-55350 02-60-241 Recreation/Program Supplies	191	165	125	570	
02-60-241-55354 02-60-241 Food Supplies	197	28	105	285	
02-60-241-70201 02-60-241 Full-Time Salaries And Wages	6,872	4,526	4,841	4,970	
02-60-241-70202 02-60-241 Part-Time Seasonal Wages	3,159	906	3,648	6,247	
Governmental Funds	11,039	5,625	9,547	13,087	
<b>02-65-123 Teens In Action</b>	<b>4,197</b>	<b>1,726</b>	<b>30</b>	<b>6,277</b>	
02-65-123-54201 02-65-123 Postage And Mailing	0	0	0	200	
02-65-123-54202 02-65-123 Printing And Duplicating	0	0	0	222	
02-65-123-54206 02-65-123 Advertising/Publicity	0	0	0	90	
02-65-123-54299 02-65-123 Field/Special Trips	0	0	0	2,625	
02-65-123-55350 02-65-123 Recreation/Program Supplies	32	0	0	200	
02-65-123-55354 02-65-123 Food Supplies	0	0	0	160	
02-65-123-70201 02-65-123 Full-Time Salaries And Wages	4,165	1,726	0	1,600	
02-65-123-70202 02-65-123 Part-Time Seasonal Wages	0	0	30	1,180	
Governmental Funds	4,197	1,726	30	6,277	
<b>02-68-092 Douglass Community Center</b>	<b>7,976</b>	<b>3,676</b>	<b>5,780</b>	<b>10,116</b>	
02-68-092-54202 02-68-092 Printing And Duplicating	0	0	65	390	
02-68-092-54206 02-68-092 Advertising/Publicity	50	0	272	300	
02-68-092-54285 02-68-092 Contractual Entertainment	500	0	328	1,200	
02-68-092-55349 02-68-092 Plaques, Awards And Prizes	344	13	356	730	
02-68-092-55350 02-68-092 Recreation/Program Supplies	2,351	935	3,296	2,115	
02-68-092-55354 02-68-092 Food Supplies	769	0	1,463	2,104	
02-68-092-70201 02-68-092 Full-Time Salaries And Wages	3,547	2,728	0	2,965	
02-68-092-70202 02-68-092 Part-Time Seasonal Wages	415	0	0	312	
Governmental Funds	7,976	3,676	5,780	10,116	
<b>02-69-024 Sholem Aquatic Center</b>	<b>78,892</b>	<b>5,049</b>	<b>53,723</b>	<b>98,103</b>	
02-69-024-54202 02-69-024 Printing and Duplicating	0	0	290	300	
02-69-024-54207 02-69-024 Staff Training	0	0	1,374	1,478	
02-69-024-54242 02-69-024 Equipment Repair	0	0	0	100	
02-69-024-54245 02-69-024 Building Repair	0	0	0	250	
02-69-024-54254 02-69-024 Service Contracts	0	22	0	0	
02-69-024-54255 02-69-024 License And Fees	529	22	0	0	
02-69-024-55301 02-69-024 Office Supplies	126	0	0	100	
02-69-024-55315 02-69-024 Staff Uniforms	0	0	0	120	
02-69-024-55320 02-69-024 Building Maintenance Supplies	209	0	0	0	
02-69-024-55322 02-69-024 Cleaning /Janitorial Supplies	34	0	36	290	
02-69-024-55350 02-69-024 Recreation/Program Supplies	130	0	762	700	
02-69-024-55360 02-69-024 Merchandise For Resale	42,272	(406)	28,616	38,400	

**Champaign Park District**  
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**DETAIL-ALL--31**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-69-024-59412 02-69-024 Property/Sales Tax	6,658	0	6,271	9,728	
02-69-024-70201 02-69-024 Full-Time Salaries And Wages	4,092	5,411	0	6,205	
02-69-024-70202 02-69-024 Part-Time Seasonal Wages	<u>24,842</u>	<u>0</u>	<u>16,374</u>	<u>40,432</u>	
Governmental Funds	78,892	5,049	<b>53,723</b>	<b>98,103</b>	
<b>02-69-041 Zahnd Park</b>	<b>1,729</b>	<b>2,671</b>	<b>4,407</b>	<b>7,508</b>	
02-69-041-54206 02-69-041 Advertising/Publicity	0	0	40	0	
02-69-041-54242 02-69-041 Equipment Repair	0	0	0	100	
02-69-041-54245 02-69-041 Building Repair	104	0	84	100	
02-69-041-54253 02-69-041 Pest Control	0	20	120	175	
02-69-041-54255 02-69-041 License And Fees	0	358	0	0	
02-69-041-54260 02-69-041 Service Contracts-Facilities	0	71	0	0	
02-69-041-55320 02-69-041 Building Maintenance Supplies	185	23	1,154	150	
02-69-041-55322 02-69-041 Cleaning /Janitorial Supplies	0	0	86	100	
02-69-041-55350 02-69-041 Recreation/Program Supplies	40	0	0	100	
02-69-041-55360 02-69-041 Merchandise For Resale	0	278	1,261	2,000	
02-69-041-56233 02-69-041 Telecomm Expenditures	128	0	0	0	
02-69-041-59412 02-69-041 Property/Sales Tax	0	0	194	507	
02-69-041-59414 02-69-041 Credit Card Fees	311	0	76	200	
02-69-041-70201 02-69-041 Full-Time Salaries And Wages	961	1,875	0	2,413	
02-69-041-70202 02-69-041 Part-Time Seasonal Wages	<u>0</u>	<u>46</u>	<u>1,392</u>	<u>1,663</u>	
Governmental Funds	1,729	2,671	<b>4,407</b>	<b>7,508</b>	
<b>02-69-080 Dodds Park</b>	<b>25,634</b>	<b>9,960</b>	<b>12,056</b>	<b>66,137</b>	
02-69-080-54206 02-69-080 Advertising/Publicity	0	0	20	0	
02-69-080-54242 02-69-080 Equipment Repair	0	0	0	1,000	
02-69-080-54245 02-69-080 Building Repair	104	0	149	500	
02-69-080-54253 02-69-080 Pest Control	120	20	120	140	
02-69-080-54255 02-69-080 License And Fees	279	716	261	1,021	
02-69-080-54260 02-69-080 Service Contracts-Facilities	0	149	0	0	
02-69-080-55315 02-69-080 Staff Uniforms	0	0	0	81	
02-69-080-55320 02-69-080 Building Maintenance Supplies	5	379	327	600	
02-69-080-55322 02-69-080 Cleaning /Janitorial Supplies	0	0	163	300	
02-69-080-55350 02-69-080 Recreation/Program Supplies	125	1,349	0	500	
02-69-080-55360 02-69-080 Merchandise For Resale	10,391	1,107	6,382	24,000	
02-69-080-56230 02-69-080 Sanitary Fees And Charges	1,813	329	0	600	
02-69-080-56233 02-69-080 Telecomm Expenditures	119	0	0	767	
02-69-080-59412 02-69-080 Property/Sales Tax	1,994	88	1,353	6,363	
02-69-080-59414 02-69-080 Credit Card Fees	608	400	795	1,800	
02-69-080-70201 02-69-080 Full-Time Salaries And Wages	5,243	5,387	0	7,085	
02-69-080-70202 02-69-080 Part-Time Seasonal Wages	<u>4,833</u>	<u>36</u>	<u>2,486</u>	<u>21,380</u>	
Governmental Funds	25,634	9,960	<b>12,056</b>	<b>66,137</b>	
<b>02-69-088 Dodds Soccer Complex</b>	<b>2,576</b>	<b>1,971</b>	<b>632</b>	<b>295</b>	
02-69-088-54206 02-69-088 Advertising/Publicity	0	0	20	0	
02-69-088-54245 02-69-088 Building Repair	104	0	149	150	
02-69-088-54253 02-69-088 Pest Control	0	20	120	120	
02-69-088-54255 02-69-088 License And Fees	75	0	0	0	
02-69-088-55315 02-69-088 Staff Uniforms	0	0	231	0	
02-69-088-55320 02-69-088 Building Maintenance Supplies	0	23	0	0	
02-69-088-55350 02-69-088 Recreation/Program Supplies	80	0	0	0	
02-69-088-56230 02-69-088 Sanitary Fees And Charges	101	22	24	25	

**Champaign Park District**  
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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
02-69-088-56233 02-69-088 Telecomm Expenditures	740	63	0	0	
02-69-088-59414 02-69-088 Credit Card Fees	496	0	0	0	
02-69-088-70201 02-69-088 Full-Time Salaries And Wages	961	1,843	0	0	
02-69-088-70202 02-69-088 Part-Time and Seasonal Wages	19	0	88	0	
<b>Governmental Funds</b>	<b>2,576</b>	<b>1,971</b>	<b>632</b>	<b>295</b>	
<b>02-70-022 Sholem Aquatics Center</b>	<b>504,840</b>	<b>87,049</b>	<b>654,734</b>	<b>731,850</b>	
02-70-022-54202 02-70-022 Printing And Duplicating	292	71	2,392	1,150	
02-70-022-54206 02-70-022 Advertising/Publicity	660	159	563	500	
02-70-022-54207 02-70-022 Staff Training	10,080	1,153	14,573	12,200	
02-70-022-54208 02-70-022 Memberships, Dues And Fees	0	988	295	295	
02-70-022-54209 02-70-022 Conference And Travel	892	193	1,200	300	
02-70-022-54234 02-70-022 Landfill Fees	975	0	812	975	
02-70-022-54242 02-70-022 Equipment Repair	11,328	5,486	11,107	10,770	
02-70-022-54245 02-70-022 Building Repair	8,820	1,252	9,988	12,700	
02-70-022-54250 02-70-022 Equipment Rental	0	1,995	2,155	2,504	
02-70-022-54251 02-70-022 Rental Facilities	0	0	1,355	1,485	
02-70-022-54253 02-70-022 Pest Control	90	0	340	575	
02-70-022-54260 02-70-022 Service Contracts-Facilities	1,884	2,934	2,883	2,882	
02-70-022-54265 02-70-022 Subscriptions	330	0	0	0	
02-70-022-55301 02-70-022 Office Supplies	649	344	791	800	
02-70-022-55303 02-70-022 Duplicating Supplies	0	0	156	150	
02-70-022-55308 02-70-022 First Aid/Medical Supplies-Pool	2,953	149	5,493	2,700	
02-70-022-55315 02-70-022 Staff Uniforms	7,325	0	5,909	14,460	
02-70-022-55320 02-70-022 Building Maintenance Supplies	7,884	1,156	13,500	8,000	
02-70-022-55322 02-70-022 Cleaning /Janitorial Supplies	1,840	72	7,042	2,556	
02-70-022-55330 02-70-022 Gas,Fuel,Grease And Oil	140	85	38	50	
02-70-022-55331 02-70-022 Chemicals	32,464	2,101	41,368	43,000	
02-70-022-55350 02-70-022 Recreation/Program Supplies	4,412	0	8,748	3,000	
02-70-022-55354 02-70-022 Food Supplies	184	0	639	700	
02-70-022-56230 02-70-022 Sanitary Fees And Charges	1,248	402	1,671	1,662	
02-70-022-56231 02-70-022 Gas And Electricity	52,859	19,429	67,000	60,000	
02-70-022-56232 02-70-022 Water	24,554	14,221	34,965	30,000	25
02-70-022-56233 02-70-022 Telecomm Expenditures	3,006	3,074	3,081	3,096	
02-70-022-59414 02-70-022 Credit Card Fees	4,854	718	5,840	6,000	
02-70-022-70201 02-70-022 Full-Time Salaries And Wages	26,555	26,863	57,390	38,967	
02-70-022-70202 02-70-022 Part-Time Seasonal Wages	281,242	4,099	352,990	469,923	
02-70-022-83003 02-70-022 Allowances/Reimbursements	0	105	450	450	
02-70-022-58001-20PM02 02-70-022 Periodic Maintenance	17,320	0	0	0	
<b>Governmental Funds</b>	<b>504,840</b>	<b>87,049</b>	<b>654,734</b>	<b>731,850</b>	
<b>03-01-001 Museum Fund - Administration</b>	<b>502,772</b>	<b>528,195</b>	<b>190,517</b>	<b>220,365</b>	
03-01-001-53132 03-01-001 Dental Insurance	3,110	2,522	2,771	3,000	
03-01-001-53133 03-01-001 Medical Health Insurance	90,767	74,401	85,581	90,000	
03-01-001-53134 03-01-001 Life Insurance	1,372	1,032	1,378	1,425	
03-01-001-53137 03-01-001 Employee Assistance Program	342	320	409	410	
03-01-001-54201 03-01-001 Postage And Mailing	9,518	50	120	2,500	
03-01-001-54202 03-01-001 Printing And Duplicating	19,591	0	1,656	4,800	
03-01-001-54207 03-01-001 Staff Training	50	225	105	1,000	
03-01-001-54208 03-01-001 Memberships, Dues And Fees	1,155	1,429	1,521	1,525	
03-01-001-54209 03-01-001 Conference And Travel	813	0	409	1,200	
03-01-001-54215 03-01-001 Professional Fees	300	0	300	0	
03-01-001-54241 03-01-001 Vehicle Repair	235	0	0	0	

**Champaign Park District**  
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**DETAIL-ALL--33**

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
03-01-001-54264 03-01-001 Cell Phone Expense	64	0	0	0	
03-01-001-54270 03-01-001 Personnel Costs	0	887	8,689	12,000	
03-01-001-55301 03-01-001 Office Supplies	98	19	24	0	
03-01-001-55330 03-01-001 Gas,Fuel,Grease And Oil	1,205	78	1,219	0	
03-01-001-59409 03-01-001 Transfers To Other Funds	280,000	358,800	0	0	
03-01-001-59414 03-01-001 Credit Card Fees	6,147	3,411	5,039	0	
03-01-001-70201 03-01-001 Full-Time Salaries And Wages	74,259	80,960	75,764	78,505	
03-01-001-83003 03-01-001 Allowances/Reimbursements	4,246	4,061	5,532	0	
03-01-001-58001-20PM03 03-01-001 Periodic Maintenance	0	0	0	10,000	C
03-01-001-58001-20PM04 03-01-001 Periodic Maintenance	9,500	0	0	0	
03-01-001-58001-21PM02 03-01-001 Periodic Maintenance	0	0	0	14,000	C
<b>Governmental Funds</b>	<b>502,772</b>	<b>528,195</b>	<b>190,517</b>	<b>220,365</b>	
<b>03-15-014 Bach's Lunch</b>	<b>2,724</b>	<b>0</b>	<b>0</b>	<b>3,981</b>	
03-15-014-54202 03-15-014 Printing And Duplicating	62	0	0	80	
03-15-014-54206 03-15-014 Advertising/Publicity	1,069	0	0	1,681	
03-15-014-54280 03-15-014 Other Contractual Services	0	0	0	140	
03-15-014-54285 03-15-014 Contractual Entertainment	1,400	0	0	1,600	
03-15-014-55354 03-15-014 Food Supplies	193	0	0	480	
<b>Governmental Funds</b>	<b>2,724</b>	<b>0</b>	<b>0</b>	<b>3,981</b>	
<b>03-15-015 Youth Theatre</b>	<b>77,264</b>	<b>28,726</b>	<b>65,874</b>	<b>91,784</b>	
03-15-015-54201 03-15-015 Postage And Mailing	44	0	0	24	
03-15-015-54202 03-15-015 Printing And Duplicating	2,116	0	375	1,420	
03-15-015-54206 03-15-015 Advertising/Publicity	1,784	13	475	1,000	
03-15-015-54250 03-15-015 Equipment Rental	1,125	0	0	0	
03-15-015-54251 03-15-015 Rental Facilities	9,221	9,340	9,340	8,830	
03-15-015-54255 03-15-015 License And Fees	3,449	1,968	3,307	16,240	50
03-15-015-54281 03-15-015 Contractual Personnel	1,250	0	0	0	
03-15-015-55307 03-15-015 Books And Manuscripts	1,240	281	232	0	
03-15-015-55315 03-15-015 Staff Uniforms	62	0	0	0	
03-15-015-55316 03-15-015 Participant Uniforms	909	0	178	720	
03-15-015-55350 03-15-015 Recreation/Program Supplies	8,230	59	1,925	3,500	
03-15-015-55354 03-15-015 Food Supplies	0	0	17	100	
03-15-015-56231 03-15-015 Gas And Electricity	1,238	1,256	1,024	1,330	
03-15-015-56232 03-15-015 Water	236	306	279	300	25
03-15-015-70201 03-15-015 Full-Time Salaries And Wages	27,168	13,901	34,472	35,360	51
03-15-015-70202 03-15-015 Part-Time Seasonal Wages	19,192	1,140	12,712	22,960	52
03-15-015-83003 03-15-015 Allowances/Reimbursements	0	462	1,538	0	53
<b>Governmental Funds</b>	<b>77,264</b>	<b>28,726</b>	<b>65,874</b>	<b>91,784</b>	
<b>03-15-031 Taste Of CU</b>	<b>89,983</b>	<b>7,316</b>	<b>0</b>	<b>0</b>	
03-15-031-54202 03-15-031 Printing And Duplicating	4,815	162	0	0	
03-15-031-54206 03-15-031 Advertising/Publicity	2,865	20	0	0	
03-15-031-54234 03-15-031 Landfill Fees	1,284	0	0	0	
03-15-031-54250 03-15-031 Equipment Rental	24,935	0	0	0	
03-15-031-54255 03-15-031 License And Fees	830	0	0	0	
03-15-031-54281 03-15-031 Contractual Personnel	12,788	0	0	0	
03-15-031-54285 03-15-031 Contractual Entertainment	10,561	0	0	0	
03-15-031-55350 03-15-031 Recreation/Program Supplies	3,331	13	0	0	
03-15-031-55354 03-15-031 Food Supplies	2,313	0	0	0	
03-15-031-55360 03-15-031 Merchandise For Resale	10,232	0	0	0	

**Champaign Park District**  
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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
03-15-031-59414 03-15-031 Credit Card Fees	1,413	0	0	0	
03-15-031-70201 03-15-031 Full-Time Salaries And Wages	8,567	7,121	0	0	
03-15-031-81503 03-15-031 PT General Staff	6,049	0	0	0	
Governmental Funds	89,983	7,316	0	0	
<b>03-15-032 Summer Concerts</b>	<b>13,994</b>	<b>4,039</b>	<b>6,064</b>	<b>10,746</b>	
03-15-032-54202 03-15-032 Printing And Duplicating	0	0	224	800	
03-15-032-54206 03-15-032 Advertising/Publicity	0	300	0	200	
03-15-032-54250 03-15-032 Equipment Rental	387	91	300	300	
03-15-032-54281 03-15-032 Contractual Personnel	0	0	600	200	
03-15-032-54285 03-15-032 Contractual Entertainment	7,940	800	3,040	6,500	
03-15-032-55350 03-15-032 Recreation/Program Supplies	0	0	1,727	700	
03-15-032-70201 03-15-032 Full-Time Salaries And Wages	3,427	2,848	0	0	54
03-15-032-70202 03-15-032 Part-Time Seasonal Wages	2,240	0	173	2,046	55
Governmental Funds	13,994	4,039	6,064	10,746	
<b>03-15-036 Art Exhibition Series</b>	<b>9,982</b>	<b>3,148</b>	<b>10,580</b>	<b>13,567</b>	
03-15-036-54202 03-15-036 Printing And Duplicating	333	0	0	536	
03-15-036-54206 03-15-036 Advertising/Publicity	358	0	0	412	
03-15-036-54281 03-15-036 Contractual Personnel	5,891	2,957	5,650	5,808	
03-15-036-55349 03-15-036 Plaques, Awards And Prizes	203	169	430	421	
03-15-036-55350 03-15-036 Recreation/Program Supplies	2,484	22	4,500	5,488	
03-15-036-55354 03-15-036 Food Supplies	713	0	0	902	
Governmental Funds	9,982	3,148	10,580	13,567	
<b>03-15-038 Ballet Programs</b>	<b>81,118</b>	<b>49,785</b>	<b>49,674</b>	<b>82,090</b>	
03-15-038-54202 03-15-038 Printing And Duplicating	0	14	0	422	
03-15-038-54206 03-15-038 Advertising/Publicity	0	0	0	79	
03-15-038-54242 03-15-038 Equipment Repair	62	0	0	530	
03-15-038-54250 03-15-038 Equipment Rental	1,905	1,920	1,970	2,040	
03-15-038-54265 03-15-038 Subscriptions	35	0	0	0	
03-15-038-54280 03-15-038 Other Contractual Services	90	75	95	320	
03-15-038-54281 03-15-038 Contractual Personnel	0	0	0	1,200	
03-15-038-55316 03-15-038 Participant Uniforms	0	0	0	106	
03-15-038-55350 03-15-038 Recreation/Program Supplies	497	0	702	1,000	
03-15-038-55354 03-15-038 Food Supplies	0	0	0	77	
03-15-038-70201 03-15-038 Full-Time Salaries And Wages	42,862	33,428	15,875	48,039	
03-15-038-70202 03-15-038 Part-Time Seasonal Wages	35,667	14,348	31,032	28,277	
Governmental Funds	81,118	49,785	49,674	82,090	
<b>03-15-067 Flannel Fest</b>	<b>14,600</b>	<b>0</b>	<b>14,273</b>	<b>57,200</b>	
03-15-067-54202 03-15-067 Printing And Duplicating	166	0	0	1,500	
03-15-067-54206 03-15-067 Advertising/Publicity	316	0	711	950	
03-15-067-54250 03-15-067 Equipment Rental	1,200	0	1,615	15,900	56
03-15-067-54255 03-15-067 License And Fees	155	0	0	800	57
03-15-067-54285 03-15-067 Contractual Entertainment	10,096	0	7,010	24,550	58
03-15-067-55349 03-15-067 Plaques, Awards And Prizes	994	0	38	1,800	
03-15-067-55350 03-15-067 Recreation/Program Supplies	584	0	1,231	2,900	
03-15-067-55354 03-15-067 Food Supplies	0	0	3,383	500	
03-15-067-55360 03-15-067 Merchandise For Resale	517	0	0	6,000	59
03-15-067-70202 03-15-067 Part-Time Seasonal Wages	0	0	285	2,300	



**Champaign Park District**  
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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
03-15-067-81503 03-15-067 Pt General Staff	572	0	0	0	
Governmental Funds	14,600	0	14,273	57,200	
<b>03-15-068 Special Events</b>	<b>54,790</b>	<b>72,891</b>	<b>101,982</b>	<b>114,350</b>	
03-15-068-54202 03-15-068 Printing And Duplicating	383	386	445	1,200	
03-15-068-54206 03-15-068 Advertising/Publicity	375	35	2,000	1,700	
03-15-068-54208 03-15-068 Memberships, Dues And Fees	0	15	86	200	
03-15-068-54250 03-15-068 Equipment Rental	107	0	1,500	4,500	60
03-15-068-54280 03-15-068 Other Contractual Services	0	0	0	1,800	61
03-15-068-54285 03-15-068 Contractual Entertainment	1,440	600	2,195	5,800	62
03-15-068-55301 03-15-068 Office Supplies	112	160	0	200	
03-15-068-55349 03-15-068 Plaques, Awards And Prizes	181	0	250	800	
03-15-068-55350 03-15-068 Recreation/Program Supplies	338	11,303	11,000	3,450	
03-15-068-55354 03-15-068 Food Supplies	116	316	1,100	850	
03-15-068-70201 03-15-068 Full-Time Salaries And Wages	50,601	56,124	85,365	93,000	54
03-15-068-70202 03-15-068 Part-Time Seasonal Wages	290	3,109	(2,809)	0	
03-15-068-83003 03-15-068 Allowances/Reimbursements	847	843	850	850	
Governmental Funds	54,790	72,891	101,982	114,350	
<b>03-15-078 VT Rentals</b>	<b>156,421</b>	<b>8,858</b>	<b>87,066</b>	<b>193,996</b>	
03-15-078-54201 03-15-078 Postage And Mailing	131	0	0	0	
03-15-078-54206 03-15-078 Advertising/Publicity	15,174	2,006	9,841	13,750	
03-15-078-54250 03-15-078 Equipment Rental	13,725	0	5,200	10,000	
03-15-078-54280 03-15-078 Other Contractual Services	22,838	796	15,700	20,000	
03-15-078-55350 03-15-078 Recreation/Program Supplies	332	0	0	500	
03-15-078-55354 03-15-078 Food Supplies	11,605	0	3,357	10,000	
03-15-078-59414 03-15-078 Credit Card Fees	18,674	333	20,335	22,000	
03-15-078-70201 03-15-078 Full-Time Salaries And Wages	7,204	5,684	3,593	59,506	63
03-15-078-70202 03-15-078 Part-Time Seasonal Wages	66,738	39	29,040	58,240	
Governmental Funds	156,421	8,858	87,066	193,996	
<b>03-15-140 Irish Dance</b>	<b>3,111</b>	<b>2,460</b>	<b>2,703</b>	<b>7,190</b>	
03-15-140-54202 03-15-140 Printing And Duplicating	0	0	0	168	
03-15-140-54206 03-15-140 Advertising/Publicity	0	0	0	91	
03-15-140-55316 03-15-140 Participant Uniforms	0	0	0	223	
03-15-140-55350 03-15-140 Recreation/Program Supplies	0	0	0	318	
03-15-140-70201 03-15-140 Full-Time Salaries And Wages	1,317	770	0	2,264	
03-15-140-70202 03-15-140 Part-Time Seasonal Wages	1,794	1,690	2,703	4,126	
Governmental Funds	3,111	2,460	2,703	7,190	
<b>03-15-141 Dance Performance</b>	<b>13,878</b>	<b>2,379</b>	<b>9,389</b>	<b>32,459</b>	
03-15-141-54202 03-15-141 Printing And Duplicating	412	0	950	1,373	
03-15-141-54206 03-15-141 Advertising/Publicity	147	0	1,413	1,641	
03-15-141-54250 03-15-141 Equipment Rental	891	(691)	0	1,325	
03-15-141-54281 03-15-141 Contractual Personnel	500	0	1,750	3,250	
03-15-141-55316 03-15-141 Participant Uniforms	0	0	120	381	
03-15-141-55350 03-15-141 Recreation/Program Supplies	3,200	0	595	3,914	
03-15-141-55354 03-15-141 Food Supplies	0	0	0	61	
03-15-141-70201 03-15-141 Full-Time Salaries And Wages	7,235	2,579	601	11,205	
03-15-141-70202 03-15-141 Part-Time Seasonal Wages	1,493	29	2,652	7,309	
03-15-141-83003 03-15-141 Allowances/Reimbursements	0	462	1,308	2,000	

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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
Governmental Funds	13,878	2,379	<b>9,389</b>	<b>32,459</b>	
<b>03-15-143 Other Cultural Arts Programs</b>	<b>27,516</b>	<b>12,347</b>	<b>8,116</b>	<b>39,836</b>	
03-15-143-54202 03-15-143 Printing And Duplicating	78	0	0	59	
03-15-143-54206 03-15-143 Advertising/Publicity	0	0	0	231	
03-15-143-54281 03-15-143 Contractual Personnel	13,911	3,569	7,029	13,996	
03-15-143-55350 03-15-143 Recreation/Program Supplies	199	0	0	1,300	
03-15-143-70201 03-15-143 Full-Time Salaries And Wages	12,733	7,575	0	13,457	
03-15-143-70202 03-15-143 Part-Time Seasonal Wages	595	1,203	1,087	10,793	
Governmental Funds	27,516	12,347	<b>8,116</b>	<b>39,836</b>	
<b>03-15-146 Other Dance Programs</b>	<b>6,206</b>	<b>2,302</b>	<b>5,136</b>	<b>10,116</b>	
03-15-146-54202 03-15-146 Printing And Duplicating	0	0	0	135	
03-15-146-54206 03-15-146 Advertising/Publicity	0	0	0	47	
03-15-146-55354 03-15-146 Food Supplies	0	0	0	52	
03-15-146-70201 03-15-146 Full-Time Salaries And Wages	476	257	0	602	
03-15-146-70202 03-15-146 Part-Time Seasonal Wages	5,730	2,045	5,136	9,280	
Governmental Funds	6,206	2,302	<b>5,136</b>	<b>10,116</b>	
<b>03-15-170 CU Days</b>	<b>16,769</b>	<b>2,728</b>	<b>719</b>	<b>11,565</b>	
03-15-170-54206 03-15-170 Advertising/Publicity	489	0	0	600	
03-15-170-54234 03-15-170 Landfill Fees	344	0	0	400	
03-15-170-54250 03-15-170 Equipment Rental	1,515	0	0	1,515	
03-15-170-54285 03-15-170 Contractual Entertainment	7,790	0	533	7,800	
03-15-170-55315 03-15-170 Staff Uniforms	189	0	0	200	
03-15-170-55350 03-15-170 Recreation/Program Supplies	605	0	0	1,000	
03-15-170-55354 03-15-170 Food Supplies	6	0	0	50	
03-15-170-70201 03-15-170 Full-Time Salaries And Wages	3,547	2,728	186	0	54
03-15-170-70202 03-15-170 Part-Time Seasonal Wages	2,284	0	0	0	
Governmental Funds	16,769	2,728	<b>719</b>	<b>11,565</b>	
<b>03-15-172 Family Dance</b>	<b>17,888</b>	<b>4,451</b>	<b>0</b>	<b>25,150</b>	
03-15-172-54202 03-15-172 Printing And Duplicating	522	0	0	400	
03-15-172-54206 03-15-172 Advertising/Publicity	75	0	0	300	
03-15-172-54251 03-15-172 Rental Facilities	9,744	0	0	20,000	64
03-15-172-54285 03-15-172 Contractual Entertainment	2,222	700	0	2,000	
03-15-172-55349 03-15-172 Plaques, Awards And Prizes	1,201	0	0	1,500	
03-15-172-55350 03-15-172 Recreation/Program Supplies	650	903	0	800	
03-15-172-59414 03-15-172 Credit Card Fees	47	0	0	150	
03-15-172-70201 03-15-172 Full-Time Salaries And Wages	3,427	2,848	0	0	54
Governmental Funds	17,888	4,451	<b>0</b>	<b>25,150</b>	
<b>03-15-173 Egg Hunts</b>	<b>4,903</b>	<b>5,093</b>	<b>6,446</b>	<b>6,000</b>	
03-15-173-54202 03-15-173 Printing And Duplicating	0	0	492	300	
03-15-173-54206 03-15-173 Advertising/Publicity	0	950	300	750	
03-15-173-54250 03-15-173 Equipment Rental	0	875	0	300	
03-15-173-54285 03-15-173 CONTRACTUAL ENTERTAINM	0	0	300	0	
03-15-173-55349 03-15-173 Plaques,Awards,Prizes	0	0	2,478	2,500	65
03-15-173-55350 03-15-173 Recreation/Program Supplies	359	60	636	650	
03-15-173-55354 03-15-173 Food Supplies	1,117	0	2,240	1,500	

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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
03-15-173-70201 03-15-173 Full-Time Salaries And Wages	3,427	3,208	0	0	54
Governmental Funds	4,903	5,093	6,446	6,000	
<b>03-15-174 Halloween Funfest</b>	<b>3,810</b>	<b>3,087</b>	<b>189</b>	<b>6,380</b>	
03-15-174-54202 03-15-174 Printing And Duplicating	35	132	166	600	66
03-15-174-54206 03-15-174 Advertising/Publicity	0	0	23	800	66
03-15-174-54250 03-15-174 Equipment Rental	0	0	0	500	
03-15-174-54285 03-15-174 Contractual Entertainment	590	0	0	880	
03-15-174-55349 03-15-174 Plaques,Awards,Prizes	156	317	0	500	
03-15-174-55350 03-15-174 Recreation/Program Supplies	1,155	1,214	0	1,100	
03-15-174-55354 03-15-174 Food Supplies	160	0	0	2,000	67
03-15-174-70201 03-15-174 Full-Time Salaries And Wages	1,714	1,424	0	0	54
Governmental Funds	3,810	3,087	189	6,380	
<b>03-15-177 Streetfest</b>	<b>21,781</b>	<b>2,848</b>	<b>0</b>	<b>24,211</b>	
03-15-177-54202 03-15-177 Printing And Duplicating	49	0	0	350	
03-15-177-54206 03-15-177 Advertising/Publicity	1,050	0	0	1,275	
03-15-177-54234 03-15-177 Landfill Fees	463	0	0	500	
03-15-177-54250 03-15-177 Equipment Rental	2,385	0	0	3,500	68
03-15-177-54281 03-15-177 Contractual Personnel	5,430	0	0	6,000	69
03-15-177-54285 03-15-177 Contractual Entertainment	7,515	0	0	10,000	70
03-15-177-55350 03-15-177 Recreation/Program Supplies	296	0	0	150	
03-15-177-55354 03-15-177 Food Supplies	54	0	0	200	
03-15-177-70202 03-15-177 Part-Time Seasonal Wages	0	0	0	2,236	71
03-15-177-71001 03-15-177 Program Facility Dir.	3,427	2,848	0	0	
03-15-177-81503 03-15-177 PT General Staff	1,112	0	0	0	
Governmental Funds	21,781	2,848	0	24,211	
<b>03-30-019 Pottery/Clay Studio</b>	<b>47,608</b>	<b>27,342</b>	<b>48,379</b>	<b>61,385</b>	
03-30-019-54202 03-30-019 Printing And Duplicating	12	12	0	323	
03-30-019-54206 03-30-019 Advertising/Publicity	100	0	0	200	
03-30-019-54242 03-30-019 Equipment Repair	0	0	1,421	970	
03-30-019-54265 03-30-019 Subscriptions	0	0	0	156	
03-30-019-55315 03-30-019 Staff Uniforms	0	0	52	52	
03-30-019-55329 03-30-019 Office/ Equipment Value <\$100	7,338	0	1,500	1,540	72
03-30-019-55350 03-30-019 Recreation/Program Supplies	4,902	1,854	5,237	6,875	72
03-30-019-70201 03-30-019 Full-Time Salaries and Wages	7,904	4,618	0	8,269	
03-30-019-70202 03-30-019 Part-Time Seasonal Wages	27,352	20,858	40,169	43,000	73
Governmental Funds	47,608	27,342	48,379	61,385	
<b>03-30-030 Springer Cultural Center</b>	<b>193,990</b>	<b>147,282</b>	<b>244,808</b>	<b>230,752</b>	
03-30-030-54234 03-30-030 Landfill Fees	772	735	908	1,123	
03-30-030-54242 03-30-030 Equipment Repair	79	0	183	250	
03-30-030-54245 03-30-030 Building Repair	4,272	717	257	5,000	
03-30-030-54251 03-30-030 Rental Facilities	6,026	6,026	6,026	6,027	
03-30-030-54253 03-30-030 Pest Control	865	865	865	865	
03-30-030-54254 03-30-030 Service Contracts	2,485	1,192	1,800	3,060	
03-30-030-54260 03-30-030 Service Contracts-Facilities	3,298	5,065	4,427	4,500	
03-30-030-55301 03-30-030 Office Supplies	756	567	881	1,050	
03-30-030-55303 03-30-030 Duplicating Supplies	671	0	258	400	
03-30-030-55315 03-30-030 Staff Uniforms	32	0	28	52	

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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
03-30-030-55320 03-30-030 Building Maintenance Supplies	6,429	1,734	9,531	8,925	
03-30-030-55322 03-30-030 Cleaning /Janitorial Supplies	3,585	1,963	2,438	3,200	
03-30-030-55350 03-30-030 Recreation/Program Supplies	735	0	927	1,000	
03-30-030-55354 03-30-030 Food Supplies	137	99	290	150	
03-30-030-56230 03-30-030 Sanitary Fees And Charges	842	438	449	989	
03-30-030-56231 03-30-030 Gas And Electricity	26,079	19,627	21,494	28,901	
03-30-030-56232 03-30-030 Water	3,457	3,031	3,236	3,600	25
03-30-030-56233 03-30-030 Telecomm Expenditures	5,225	6,177	7,197	7,560	
03-30-030-70201 03-30-030 Full-Time Salaries and Wages	81,177	73,220	135,543	85,000	
03-30-030-70202 03-30-030 Part-Time Seasonal Wages	46,221	25,130	48,070	63,100	
03-30-030-83003 03-30-030 Allowances/Reimbursements	847	696	0	0	
03-30-030-58001-22PM01 03-30-030 Periodic Maintenance	0	0	0	6,000	C
<b>Governmental Funds</b>	<b>193,990</b>	<b>147,282</b>	<b>244,808</b>	<b>230,752</b>	
<b>03-30-078 VT Facilities</b>	<b>394,109</b>	<b>281,633</b>	<b>355,990</b>	<b>306,249</b>	
03-30-078-54201 03-30-078 Postage And Mailing	3,948	404	199	2,500	
03-30-078-54202 03-30-078 Printing And Duplicating	11,433	0	42	5,000	
03-30-078-54205 03-30-078 Legal Publications/Notices	0	0	64	64	
03-30-078-54206 03-30-078 Advertising/Publicity	3,297	1,541	6,000	4,000	
03-30-078-54208 03-30-078 Memberships, Dues And Fees	1,393	276	198	780	
03-30-078-54209 03-30-078 Conference And Travel	2,124	0	900	500	
03-30-078-54234 03-30-078 Landfill Fees	2,471	2,201	2,334	2,450	
03-30-078-54242 03-30-078 Equipment Repair	1,435	499	6,105	2,500	
03-30-078-54245 03-30-078 Building Repair	6,061	1,568	5,327	7,500	
03-30-078-54251 03-30-078 Rental Facilities	3,348	3,348	3,348	3,348	
03-30-078-54253 03-30-078 Pest Control	480	480	480	480	
03-30-078-54254 03-30-078 Service Contracts	3,168	2,104	3,172	3,200	
03-30-078-54260 03-30-078 Service Contracts-Facilities	42,980	18,957	31,351	48,643	
03-30-078-54270 03-30-078 Personnel Costs	0	393	3,704	6,000	
03-30-078-55301 03-30-078 Office Supplies	820	56	1,075	1,500	
03-30-078-55302 03-30-078 Envelopes And Stationary	18	0	0	500	
03-30-078-55303 03-30-078 Duplicating Supplies	268	0	43	300	
03-30-078-55315 03-30-078 Staff Uniforms	0	0	284	300	
03-30-078-55320 03-30-078 Building Maintenance Supplies	4,376	3,545	6,028	5,500	
03-30-078-55322 03-30-078 Cleaning /Janitorial Supplies	2,499	507	3,298	3,250	
03-30-078-55350 03-30-078 Recreation/Program Supplies	3,068	142	2,359	2,000	
03-30-078-55354 03-30-078 Food Supplies	0	0	0	150	
03-30-078-56230 03-30-078 Sanitary Fees And Charges	803	451	800	950	
03-30-078-56231 03-30-078 Gas And Electricity	54,736	47,557	51,744	76,500	
03-30-078-56232 03-30-078 Water	2,700	2,097	2,508	3,050	25
03-30-078-56233 03-30-078 Telecomm Expenditures	6,806	6,976	6,813	6,850	
03-30-078-59414 03-30-078 Credit Card Fees	210	448	693	500	
03-30-078-70201 03-30-078 Full-Time Salaries And Wages	204,453	170,912	186,777	65,000	63
03-30-078-70202 03-30-078 Part-Time Seasonal Wages	27,923	5,353	25,568	31,356	
03-30-078-83003 03-30-078 Allowances/Reimbursements	3,225	3,318	2,776	2,800	
03-30-078-54205-200017 03-30-078 Legal Publications/Noti	66	0	0	0	
03-30-078-58001-20PM05 03-30-078 Periodic Maintenance	0	0	0	18,778	C
03-30-078-58001-21PM02 03-30-078 Periodic Maintenance	0	8,500	2,000	0	
<b>Governmental Funds</b>	<b>394,109</b>	<b>281,633</b>	<b>355,990</b>	<b>306,249</b>	
<b>03-30-095 Prairie Farm</b>	<b>98,570</b>	<b>17,591</b>	<b>88,877</b>	<b>129,924</b>	63
03-30-095-54202 03-30-095 Printing And Duplicating	0	0	0	300	
03-30-095-54206 03-30-095 Advertising/Publicity	0	0	0	250	

**Champaign Park District**  
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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
03-30-095-54215 03-30-095 Professional Fees	2,071	0	317	500	
03-30-095-54220 03-30-095 Insurance Expense	967	0	0	0	
03-30-095-54234 03-30-095 Landfill Fees	877	0	692	1,000	
03-30-095-54242 03-30-095 Equipment Repair	413	0	0	400	
03-30-095-54245 03-30-095 Building Repair	0	0	404	750	
03-30-095-54250 03-30-095 Equipment Rental	0	0	450	480	
03-30-095-54253 03-30-095 Pest Control	90	0	92	90	
03-30-095-54255 03-30-095 License And Fees	235	275	0	40	
03-30-095-54260 03-30-095 Service Contracts-Facilities	0	47	4,431	4,500	
03-30-095-54280 03-30-095 Other Contractual Services	5,500	0	0	0	
03-30-095-55301 03-30-095 Office Supplies	130	0	149	200	
03-30-095-55305 03-30-095 Photographic Supplies	2	0	61	70	
03-30-095-55308 03-30-095 First Aid/Medical Supplies	1,675	0	522	800	
03-30-095-55315 03-30-095 Staff Uniforms	141	0	248	270	
03-30-095-55316 03-30-095 Participant Uniforms	503	0	804	750	
03-30-095-55320 03-30-095 Building Maintenance Supplies	1,458	458	2,455	4,000	
03-30-095-55321 03-30-095 Landscape Supplies	0	0	99	100	
03-30-095-55322 03-30-095 Cleaning /Janitorial Supplies	614	0	321	600	
03-30-095-55350 03-30-095 Recreation/Program Supplies	1,088	8	1,129	1,000	
03-30-095-55351 03-30-095 Animal Supplies	1,392	0	797	1,250	
03-30-095-55354 03-30-095 Food Supplies	311	0	0	0	
03-30-095-55355 03-30-095 Animal Feed	5,766	121	1,626	2,500	
03-30-095-56230 03-30-095 Sanitary Fees	101	196	300	600	
03-30-095-56231 03-30-095 Gas And Electricity	5,223	4,653	5,234	7,000	
03-30-095-56232 03-30-095 Water	9,534	7,232	7,460	8,900	25
03-30-095-70201 03-30-095 Full-Time Salaries and Wages	9,378	3,804	1,363	21,434	
03-30-095-70202 03-30-095 Part-Time Seasonal Wages	51,101	797	59,923	72,140	
<b>Governmental Funds</b>	<b>98,570</b>	<b>17,591</b>	<b>88,877</b>	<b>129,924</b>	
<b>03-50-033 Art Smart Kids</b>	<b>6,658</b>	<b>575</b>	<b>4,341</b>	<b>9,451</b>	
03-50-033-54202 03-50-033 Printing And Duplicating	0	0	0	50	
03-50-033-55350 03-50-033 Recreation/Program Supplies	591	0	0	800	
03-50-033-55354 03-50-033 Food Supplies	72	0	0	150	
03-50-033-70201 03-50-033 Full-Time Salaries and Wages	1,241	575	0	0	
03-50-033-70202 03-50-033 Part-Time Seasonal Wages	4,754	0	4,341	8,451	
<b>Governmental Funds</b>	<b>6,658</b>	<b>575</b>	<b>4,341</b>	<b>9,451</b>	
<b>03-50-034 Creative Kids</b>	<b>54,416</b>	<b>12,071</b>	<b>32,706</b>	<b>76,820</b>	
03-50-034-54202 03-50-034 Printing And Duplicating	0	0	75	0	
03-50-034-54206 03-50-034 Advertising/Publicity	0	25	0	200	
03-50-034-54207 03-50-034 Staff Training	492	0	0	500	
03-50-034-54299 03-50-034 Field/Special Trips	2,472	0	978	3,000	
03-50-034-55315 03-50-034 Staff Uniforms	253	0	0	280	
03-50-034-55316 03-50-034 Participant Uniforms	320	0	0	400	
03-50-034-55350 03-50-034 Recreation/Program Supplies	1,211	309	668	1,450	
03-50-034-55354 03-50-034 Food Supplies	128	0	0	350	
03-50-034-70202 03-50-034 Part-Time Seasonal Wages	49,540	11,737	30,985	70,640	
<b>Governmental Funds</b>	<b>54,416</b>	<b>12,071</b>	<b>32,706</b>	<b>76,820</b>	
<b>03-60-078 VT Films</b>	<b>40,989</b>	<b>10,099</b>	<b>18,447</b>	<b>67,050</b>	
03-60-078-54201 03-60-078 Postage And Mailing	703	12	600	900	
03-60-078-54206 03-60-078 Advertising/Publicity	117	135	400	500	

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**DETAIL-ALL--40**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
03-60-078-54250 03-60-078 Equipment Rental	14,742	0	6,500	13,250	
03-60-078-54280 03-60-078 Other Contractual Services	4,305	0	2,779	8,500	
03-60-078-55350 03-60-078 Recreation/Program Supplies	18	0	126	200	
03-60-078-59414 03-60-078 Credit Card Fees	2,100	38	4,075	4,500	
03-60-078-70201 03-60-078 Full-Time Salaries And Wages	12,007	9,914	442	27,500	63
03-60-078-70202 03-60-078 Part-Time Seasonal Wages	6,997	0	3,525	11,700	
<b>Governmental Funds</b>	<b>40,989</b>	<b>10,099</b>	<b>18,447</b>	<b>67,050</b>	
<b>03-60-099 Showmobile</b>	<b>6,137</b>	<b>1,574</b>	<b>5,189</b>	<b>9,570</b>	63
03-60-099-55322 03-60-099 Cleaning /Janitorial Supplies	0	0	0	70	
03-60-099-55327 03-60-099 Vehicle/Equipment Repair Parts	229	0	720	1,000	
03-60-099-55350 03-60-099 Recreation/Program Supplies	0	0	0	3,500	
03-60-099-70202 03-60-099 Part-Time Seasonal Wages	4,194	150	4,469	5,000	
03-60-099-71001 03-60-099 Program/Facility Dir.	1,714	1,424	0	0	
<b>Governmental Funds</b>	<b>6,137</b>	<b>1,574</b>	<b>5,189</b>	<b>9,570</b>	
<b>03-68-078 VT House Events</b>	<b>186,286</b>	<b>25,107</b>	<b>215,829</b>	<b>420,745</b>	63
03-68-078-54202 03-68-078 Printing And Duplicating	0	0	247	750	
03-68-078-54206 03-68-078 Advertising/Publicity	14,545	300	16,000	22,500	
03-68-078-54250 03-68-078 Equipment Rental	4,692	0	6,632	6,500	
03-68-078-54280 03-68-078 Other Contractual Services	3,589	1,184	10,280	17,500	
03-68-078-54285 03-68-078 Contractual Entertainment	116,584	5,000	99,200	225,000	
03-68-078-55350 03-68-078 Recreation/Program Supplies	60	0	195	495	
03-68-078-55354 03-68-078 Food Supplies	4,684	0	3,440	10,500	
03-68-078-59414 03-68-078 Credit Card Fees	15,043	269	3,824	13,500	
03-68-078-70201 03-68-078 Full-Time Salaries And Wages	9,605	17,043	55,877	100,000	63
03-68-078-70202 03-68-078 Part-Time Seasonal Wages	17,484	1,311	20,134	24,000	
<b>Governmental Funds</b>	<b>186,286</b>	<b>25,107</b>	<b>215,829</b>	<b>420,745</b>	
<b>03-69-078 VT Concessions</b>	<b>54,754</b>	<b>7,743</b>	<b>23,086</b>	<b>70,060</b>	63
03-69-078-54242 03-69-078 Equipment Repair	160	433	250	350	
03-69-078-54255 03-69-078 License And Fees	2,518	0	1,770	2,820	
03-69-078-55350 03-69-078 Program/Recreation Supplies	44	38	900	1,000	
03-69-078-55360 03-69-078 Merchandise For Resale	19,984	789	10,010	21,550	
03-69-078-59412 03-69-078 Property/Sales Tax	6,399	230	2,590	11,460	
03-69-078-59414 03-69-078 Credit Card Fees	2,133	569	903	3,500	
03-69-078-70201 03-69-078 Full-Time Salaries And Wages	7,203	5,684	344	10,000	63
03-69-078-70202 03-69-078 Part-Time Seasonal Wages	16,313	0	6,319	19,380	
<b>Governmental Funds</b>	<b>54,754</b>	<b>7,743</b>	<b>23,086</b>	<b>70,060</b>	
<b>04-01-001 Insurance Liability Fund - Administration</b>	<b>310,599</b>	<b>367,150</b>	<b>317,110</b>	<b>361,403</b>	74
04-01-001-53132 04-01-001 Dental Insurance	251	311	307	308	
04-01-001-53133 04-01-001 Medical Health Insurance	9,128	12,769	12,834	14,037	
04-01-001-53134 04-01-001 Life Insurance	86	68	259	120	
04-01-001-54207 04-01-001 Staff Training	1,195	0	0	0	
04-01-001-54209 04-01-001 Conference And Travel	1,567	0	0	0	
04-01-001-54255 04-01-001 License And Fees	1,990	15	0	1,595	74
04-01-001-54270 04-01-001 Personnel Costs	0	95	221	334	
04-01-001-55306 04-01-001 CPR Books And Supplies (Tort	2,822	4,596	2,498	4,600	75
04-01-001-55309 04-01-001 Safety Supplies	54	0	266	0	
04-01-001-55329 04-01-001 Office/ Equipment Value <\$100	1,025	1,406	50	2,000	75

**Champaign Park District**  
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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
04-01-001-57131 04-01-001 Workers Compensation	92,227	87,671	76,779	80,786	
04-01-001-57137 04-01-001 Unemployment Premium	6,005	10,558	10,800	10,000	
04-01-001-57220 04-01-001 Liability Insurance	38,803	38,326	39,705	42,836	
04-01-001-57222 04-01-001 Employment Practices	17,322	17,163	15,723	13,386	
04-01-001-57224 04-01-001 Property Insurance	75,277	74,635	74,842	83,197	
04-01-001-70201 04-01-001 Full-Time Salaries And Wages	45,248	54,606	49,778	33,500	<sup>76</sup>
04-01-001-83003 04-01-001 Allowances/Reimbursements	1,242	844	905	900	
04-01-001-61515-190009 04-01-001 Repair Projects And Eq	8,487	0	0	0	
04-01-001-61515-200009 04-01-001 Repair Projects And Eq	7,870	25,820	14,646	0	
04-01-001-61515-210009 04-01-001 Repair Projects and Eq	0	38,267	1,447	0	
04-01-001-61515-220009 04-01-001 Repair Projects and Eq	0	0	16,050	18,804	<sup>77 C</sup>
04-01-001-61515-230009 04-01-001 Repair Projects and Eq	0	0	0	55,000	
<b>Governmental Funds</b>	<b>310,599</b>	<b>367,150</b>	<b>317,110</b>	<b>361,403</b>	
<b>06-01-001 IMRF Fund - Administration</b>	<b>210,515</b>	<b>213,540</b>	<b>242,609</b>	<b>201,000</b>	
06-01-001-53135 06-01-001 IMRF Payments	210,515	213,540	242,609	201,000	
<b>08-01-001 Audit Fund - Administration</b>	<b>22,300</b>	<b>23,780</b>	<b>30,000</b>	<b>30,000</b>	
08-01-001-54217 08-01-001 Audit Expenses	22,300	23,780	30,000	30,000	
<b>09-01-001 Paving &amp; Lighting Fund - Administration</b>	<b>70,540</b>	<b>2,632</b>	<b>26,136</b>	<b>186,000</b>	
09-01-001-58002-20RM02 09-01-001 Routine Maintenance	17,653	0	0	0	
09-01-001-58002-20RM04 09-01-001 Routine Maintenance	2,887	0	0	0	
09-01-001-58002-21RM02 09-01-001 Routine Maintenance	0	584	0	0	
09-01-001-58002-21RM04 09-01-001 Routine Maintenance	0	2,048	0	0	
09-01-001-58002-22RM02 09-01-001 Routine Maintenance	0	0	5,000	0	
09-01-001-58002-22RM04 09-01-001 Routine Maintenance	0	0	2,328	0	
09-01-001-58002-22RM09 09-01-001 Routine Maintenance	0	0	18,808	0	
09-01-001-58002-23RM02 09-01-001 Routine Maintenance	0	0	0	40,000	
09-01-001-58002-23RM04 09-01-001 Routine Maintenance	0	0	0	6,000	
09-01-001-58002-23RM09 09-01-001 Routine Maintenance	0	0	0	40,000	
09-01-001-61508-200010 09-01-001 Park Construction/Impr	50,000	0	0	0	
09-01-001-61508-210012 09-01-001 Park Construction/Impr	0	0	0	100,000	
<b>Governmental Funds</b>	<b>70,540</b>	<b>2,632</b>	<b>26,136</b>	<b>186,000</b>	
<b>12-01-001 Special Donations Fund - Administration</b>	<b>56,262</b>	<b>13,480</b>	<b>56,114</b>	<b>71,000</b>	
12-01-001-54292 12-01-001 Scholarships	50,901	8,284	50,000	65,000	<sup>78</sup>
12-01-001-59415 12-01-001 Transfer To Parks Foundation-F	5,361	5,196	6,114	6,000	<sup>9</sup>
<b>Governmental Funds</b>	<b>56,262</b>	<b>13,480</b>	<b>56,114</b>	<b>71,000</b>	
<b>14-01-001 Social Security Fund - Administration</b>	<b>395,405</b>	<b>310,081</b>	<b>393,139</b>	<b>480,000</b>	
14-01-001-53136 14-01-001 FICA Payments	395,405	310,081	393,139	480,000	
<b>15-25-001 CUSR - Administration</b>	<b>793,506</b>	<b>1,177,934</b>	<b>598,116</b>	<b>976,955</b>	
15-25-001-53132 15-25-001 Dental Insurance	1,150	1,165	1,510	1,700	
15-25-001-53133 15-25-001 Medical Health Insurance	40,080	29,160	49,657	51,000	
15-25-001-53134 15-25-001 Life Insurance	401	276	479	445	
15-25-001-53135 15-25-001 IMRF Payments	11,180	4,626	12,144	9,100	
15-25-001-53136 15-25-001 FICA Payments	33,106	6,897	24,924	34,000	

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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
15-25-001-53137 15-25-001 Employee Assistance Program	171	146	165	165	
15-25-001-54201 15-25-001 Postage And Mailing	2,085	440	600	2,000	
15-25-001-54202 15-25-001 Printing And Duplicating	5,640	394	221	4,100	
15-25-001-54205 15-25-001 Legal Publications/Notices	128	0	0	0	
15-25-001-54206 15-25-001 Advertising/Publicity	643	0	200	600	
15-25-001-54207 15-25-001 Staff Training	1,103	225	1,840	1,500	
15-25-001-54208 15-25-001 Memberships, Dues And Fees	1,133	852	4,610	1,500	
15-25-001-54209 15-25-001 Conference And Travel	509	0	25	4,000	
15-25-001-54212 15-25-001 Attorney Fees	0	0	92	100	
15-25-001-54251 15-25-001 Rental Facilities	21,000	0	0	0	
15-25-001-54254 15-25-001 Service Contracts	2,668	0	2,700	0	
15-25-001-54255 15-25-001 LICENSE AND FEES	18	743	19	20	
15-25-001-54260 15-25-001 SERVICE CONTRACTS-FACIL	0	18	0	2,700	
15-25-001-54264 15-25-001 Cell Phone Expense	412	284	271	380	
15-25-001-54270 15-25-001 Personnel Costs	0	389	5,774	6,000	79
15-25-001-55301 15-25-001 Office Supplies	489	588	2,490	1,000	
15-25-001-55302 15-25-001 Envelopes And Stationary	0	0	330	380	
15-25-001-55303 15-25-001 Duplicating Supplies	266	99	159	300	
15-25-001-55329 15-25-001 Office/ Equipment Value <\$100	2,418	5,237	588	5,000	80
15-25-001-55349 15-25-001 Plaques, Awards And Prizes	309	85	278	300	
15-25-001-55350 15-25-001 Recreation/Program Supplies	374	308	669	300	
15-25-001-55354 15-25-001 Food Supplies	6	0	553	200	
15-25-001-57131 15-25-001 Workers Compensation	3,024	2,311	595	1,800	
15-25-001-57220 15-25-001 Liability Insurance	3,212	3,288	3,100	4,500	
15-25-001-57222 15-25-001 Employment Practices	929	809	760	1,200	
15-25-001-57224 15-25-001 Property Insurance	5,643	4,870	4,600	6,500	
15-25-001-58003 15-25-001 ADA Non-Capital Expenditures	22,370	24,132	18,665	25,000	
15-25-001-59414 15-25-001 Credit Card Fees	1,356	763	894	1,300	
15-25-001-61508 15-25-001 CPD - ADA	98	0	36	0	
15-25-001-61509 15-25-001 UPD Capital ADA	122,328	23,188	142,390	203,262	
15-25-001-70201 15-25-001 Full-Time Salaries And Wages	174,016	145,771	199,792	209,300	
15-25-001-70202 15-25-001 Part-Time Seasonal Wages	49,646	24	15,507	49,000	
15-25-001-83003 15-25-001 Allowances/Reimbursements	0	550	600	500	
15-25-001-54205-190003 15-25-001 Legal Publications and	0	139	0	0	
15-25-001-54205-210002 15-25-001 Legal Publications and	0	139	0	0	
15-25-001-54214-190003 15-25-001 Architect And Engineeri	36,193	18,365	0	0	
15-25-001-54215-190003 15-25-001 Professional Services	0	451	0	0	
15-25-001-61508-180002 15-25-001 Park Construction/Impr	188,583	56,928	0	0	
15-25-001-61508-190003 15-25-001 CPD - ADA	21,623	812,971	82,665	0	
15-25-001-61508-200002 15-25-001 CPD - ADA	39,196	0	0	0	
15-25-001-61508-210002 15-25-001 CPD - ADA	0	31,303	3,214	0	
15-25-001-61508-220002 15-25-001 CPD - ADA	0	0	15,000	21,928	81 C
15-25-001-61508-230002 15-25-001 CPD - ADA	0	0	0	325,875	
<b>Governmental Funds</b>	<b>793,506</b>	<b>1,177,934</b>	<b>598,116</b>	<b>976,955</b>	
<b>15-25-050 Days Out Programs</b>	<b>8,008</b>	<b>472</b>	<b>2,485</b>	<b>5,370</b>	
15-25-050-54299 15-25-050 Field/Special Trips	21	0	0	180	
15-25-050-55350 15-25-050 Recreation/Program Supplies	274	86	100	360	
15-25-050-55354 15-25-050 Food Supplies	73	67	60	180	
15-25-050-70202 15-25-050 Part-Time Seasonal Wages	7,640	319	2,325	4,650	
<b>Governmental Funds</b>	<b>8,008</b>	<b>472</b>	<b>2,485</b>	<b>5,370</b>	
<b>15-25-051 Teen/Camp Spirit</b>	<b>53,824</b>	<b>23</b>	<b>43</b>	<b>0</b>	



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**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL-43**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
15-25-051-54207 15-25-051 Staff Training	176	0	0	0	
15-25-051-54299 15-25-051 Field/Special Trips	1,771	0	0	0	10
15-25-051-55315 15-25-051 Staff Uniforms	284	0	0	0	
15-25-051-55316 15-25-051 Participant Uniforms	88	0	0	0	
15-25-051-55350 15-25-051 Recreation/Program Supplies	926	0	0	0	
15-25-051-55354 15-25-051 Food Supplies	891	0	0	0	
15-25-051-70202 15-25-051 Part-Time Seasonal Wages	49,688	23	43	0	10
<b>Governmental Funds</b>	<b>53,824</b>	<b>23</b>	<b>43</b>	<b>0</b>	
<b>15-25-052 Transportation</b>	<b>9,592</b>	<b>884</b>	<b>491</b>	<b>0</b>	
15-25-052-55327 15-25-052 Vehicle/Equipment Repair Parts	175	857	491	0	
15-25-052-55330 15-25-052 Gas,Fuel,Grease And Oil	4,247	27	0	0	
15-25-052-70202 15-25-052 Part-Time Seasonal Wages	5,170	0	0	0	
<b>Governmental Funds</b>	<b>9,592</b>	<b>884</b>	<b>491</b>	<b>0</b>	
<b>15-25-054 Youth/Teen Programs</b>	<b>4,701</b>	<b>1,142</b>	<b>2,447</b>	<b>5,335</b>	
15-25-054-54281 15-25-054 Contractual Personnel	2,714	931	650	2,000	
15-25-054-54299 15-25-054 Field/Special Trips	0	0	0	100	
15-25-054-55350 15-25-054 Recreation/Program Supplies	35	64	92	350	
15-25-054-55354 15-25-054 Food Supplies	0	42	105	290	
15-25-054-70202 15-25-054 Part-Time Seasonal Wages	1,952	105	1,600	2,595	
<b>Governmental Funds</b>	<b>4,701</b>	<b>1,142</b>	<b>2,447</b>	<b>5,335</b>	
<b>15-25-056 Special Events</b>	<b>12,286</b>	<b>4,470</b>	<b>8,401</b>	<b>8,750</b>	
15-25-056-54206 15-25-056 Advertising/Publicity	933	331	460	1,000	
15-25-056-54250 15-25-056 Equipment Rental	150	0	225	225	
15-25-056-54251 15-25-056 Rental Facilities	0	0	0	250	
15-25-056-54280 15-25-056 Other Contractual Services	7,650	2,865	5,434	3,435	
15-25-056-55349 15-25-056 Plaques, Awards And Prizes	3,081	1,095	1,822	3,200	
15-25-056-55350 15-25-056 Recreation/Program Supplies	193	88	175	340	
15-25-056-55354 15-25-056 Food Supplies	279	91	285	300	
<b>Governmental Funds</b>	<b>12,286</b>	<b>4,470</b>	<b>8,401</b>	<b>8,750</b>	
<b>15-25-058 Dance</b>	<b>1,491</b>	<b>203</b>	<b>1,167</b>	<b>0</b>	
15-25-058-54285 15-25-058 Contractual Entertainment	450	0	600	0	
15-25-058-54299 15-25-058 Field/Special Trips	91	0	0	0	
15-25-058-55350 15-25-058 Recreation/Program Supplies	423	203	220	0	
15-25-058-55354 15-25-058 Food Supplies	421	0	247	0	
15-25-058-70202 15-25-058 Part-Time Seasonal Wages	106	0	100	0	
<b>Governmental Funds</b>	<b>1,491</b>	<b>203</b>	<b>1,167</b>	<b>0</b>	
<b>15-25-059 Adult Programs</b>	<b>21,824</b>	<b>1,156</b>	<b>15,821</b>	<b>36,033</b>	
15-25-059-54281 15-25-059 Contractual Personnel	1,500	0	1,000	1,500	
15-25-059-54299 15-25-059 Field/Special Trips	4,286	0	0	3,500	
15-25-059-55315 15-25-059 Staff Uniforms	820	0	820	820	
15-25-059-55350 15-25-059 Recreation/Program Supplies	1,686	763	970	4,213	
15-25-059-55354 15-25-059 Food Supplies	4,056	54	607	4,000	
15-25-059-70202 15-25-059 Part-Time Seasonal Wages	9,476	339	12,424	22,000	
<b>Governmental Funds</b>	<b>21,824</b>	<b>1,156</b>	<b>15,821</b>	<b>36,033</b>	

**Champaign Park District**  
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**DETAIL-ALL--44**

<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21</b>	<b>Projected 04/22</b>	<b>Proposed 04/23</b>	<b>Comment</b>
<b>15-25-060 Afterschool Program</b>	<b>68,666</b>	<b>27,307</b>	<b>40,133</b>	<b>79,837</b>	
15-25-060-54207 15-25-060 Staff Training	0	0	0	50	
15-25-060-54299 15-25-060 Field/Special Trips	0	0	0	65	
15-25-060-55315 15-25-060 Staff Uniforms	135	0	143	195	
15-25-060-55322 15-25-060 Cleaning/Janitorial Supplies	0	0	20	50	
15-25-060-55350 15-25-060 Recreation/Program Supplies	1,063	418	1,400	1,500	
15-25-060-55354 15-25-060 Food Supplies	618	253	570	500	
15-25-060-70202 15-25-060 Part-Time Seasonal Wages	66,850	26,636	38,000	77,477	
Governmental Funds	68,666	27,307	40,133	79,837	
<b>15-25-061 Overnight Trips</b>	<b>8,398</b>	<b>183</b>	<b>274</b>	<b>0</b>	
15-25-061-54299 15-25-061 Field/Special Trips	5,727	0	166	0	
15-25-061-55350 15-25-061 Recreation/Program Supplies	72	183	0	0	
15-25-061-55354 15-25-061 Food Supplies	1,891	0	108	0	
15-25-061-70202 15-25-061 Part-Time Seasonal Wages	708	0	0	0	
Governmental Funds	8,398	183	274	0	
<b>15-25-062 Special Olympics</b>	<b>21,281</b>	<b>263</b>	<b>5,744</b>	<b>38,566</b>	
15-25-062-54251 15-25-062 Rental Facilities	5,569	0	1,744	4,320	
15-25-062-54299 15-25-062 Field/Special Trips	2,215	0	0	2,000	
15-25-062-55316 15-25-062 Participant Uniforms	949	0	0	1,180	
15-25-062-55350 15-25-062 Recreation/Program Supplies	107	196	200	200	
15-25-062-55354 15-25-062 Food Supplies	266	0	0	240	
15-25-062-70202 15-25-062 Part-Time Seasonal Wages	12,175	67	3,800	30,626	
Governmental Funds	21,281	263	5,744	38,566	
<b>15-25-063 Sports &amp; Fitness</b>	<b>602</b>	<b>34</b>	<b>1,568</b>	<b>2,380</b>	
15-25-063-55316 15-25-063 Participant Uniforms	356	0	518	360	
15-25-063-55350 15-25-063 Recreation/Program Supplies	(161)	0	0	114	
15-25-063-70202 15-25-063 Part-Time Seasonal Wages	407	34	1,050	1,906	
Governmental Funds	602	34	1,568	2,380	
<b>15-25-064 For Kids Only Camp</b>	<b>48,296</b>	<b>0</b>	<b>42,905</b>	<b>72,298</b>	
15-25-064-54204 15-25-064 Staff Meeting	0	0	49	210	
15-25-064-54207 15-25-064 Staff Training	140	0	0	650	
15-25-064-54299 15-25-064 Field/Special Trips	794	0	221	2,962	
15-25-064-55315 15-25-064 Staff Uniforms	284	0	188	504	
15-25-064-55316 15-25-064 Participant Uniforms	88	0	235	384	
15-25-064-55322 15-25-064 Cleaning/Janitorial Supplies	0	0	3	80	
15-25-064-55350 15-25-064 Recreation/Program Supplies	1,335	0	1,952	2,100	
15-25-064-55354 15-25-064 Food Supplies	675	0	309	800	
15-25-064-70202 15-25-064 Part-Time Seasonal Wages	44,980	0	39,948	64,608	
Governmental Funds	48,296	0	42,905	72,298	
<b>15-25-093 CUSR Center</b>	<b>0</b>	<b>965</b>	<b>35,230</b>	<b>53,830</b>	
15-25-093-54245 15-25-093 Building Repair	0	0	1,600	1,500	<sup>82</sup>
15-25-093-54253 15-25-093 Pest Control	0	0	420	420	
15-25-093-54260 15-25-093 Service Contracts - Facilities	0	0	1,288	13,130	<sup>83</sup>
15-25-093-55320 15-25-093 Building Maintenance Supplies	0	0	4,248	2,000	

**Champaign Park District**  
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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
15-25-093-55322 15-25-093 Cleaning / Janitorial Supplies	0	965	2,211	2,500	
15-25-093-56230 15-25-093 Sanitary Fees and Charges	0	0	140	200	
15-25-093-56231 15-25-093 Gas and Electricity	0	0	17,500	28,800	84
15-25-093-56232 15-25-093 Water	0	0	955	1,200	25
15-25-093-56233 15-25-093 Telecomm Expenditures	0	0	2,889	4,080	85
15-25-093-70202 15-25-093 Part-Time Seasonal Wages	0	0	3,979	0	44
<b>Governmental Funds</b>	<b>0</b>	<b>965</b>	<b>35,230</b>	<b>53,830</b>	
<b>16-01-001 Capital Improvement Fund - Administration</b>	<b>3,983,271</b>	<b>1,198,110</b>	<b>1,773,814</b>	<b>2,349,132</b>	
16-01-001-59409 16-01-001 Transfers To Other Funds	74,723	55,107	0	0	
16-01-001-61508 16-01-001 Park Construction/Improvement	270	0	0	0	
16-01-001-54215-190011 16-01-001 Professional Fees	10,338	0	0	0	
16-01-001-54215-190015 16-01-001 Professional Fees	0	16,000	0	0	
16-01-001-61504-200017 16-01-001 Vehicles / Equipment	85,239	0	0	0	
16-01-001-61504-230013 16-01-001 Vehicles / Equipment	0	0	0	11,000	
16-01-001-61504-230015 16-01-001 Vehicles / Equipment	0	0	0	15,000	
16-01-001-61508-170011 16-01-001 Park Construction/Imp	4,436	0	0	0	
16-01-001-61508-170021 16-01-001 Park Construction/Imp	560,126	91,157	0	0	
16-01-001-61508-180001 16-01-001 Park Construction/Imp	0	0	0	6,312	
16-01-001-61508-180008 16-01-001 Park Construction/Imp	19,111	0	0	0	
16-01-001-61508-190006 16-01-001 Park Construction/Imp	2,000	0	23,072	767,928	
16-01-001-61508-190007 16-01-001 Park Construction/Imp	23,055	0	0	0	
16-01-001-61508-190010 16-01-001 Park Construction/Imp	447,295	10,733	0	0	
16-01-001-61508-190011 16-01-001 Park Construction/Imp	2,373,870	0	0	0	
16-01-001-61508-190014 16-01-001 Park Construction/Imp	13,460	0	17,500	0	
16-01-001-61508-190015 16-01-001 Park Construction/Imp	15,454	714,858	1,200	0	
16-01-001-61508-200001 16-01-001 Park Construction/Imp	26,952	0	12,222	0	
16-01-001-61508-200003 16-01-001 Park Construction/Imp	8,575	8,575	0	0	
16-01-001-61508-200007 16-01-001 Park Construction/Imp	0	0	0	110,000	
16-01-001-61508-200008 16-01-001 Park Construction/Imp	65,200	118,000	40,000	350,000	
16-01-001-61508-200010 16-01-001 Park Construction/Imp	55,513	0	0	0	
16-01-001-61508-200011 16-01-001 Park Construction/Imp	53,872	0	0	0	
16-01-001-61508-200014 16-01-001 Park Construction/Imp	74,283	0	0	0	
16-01-001-61508-210001 16-01-001 Park Construction/Imp	0	24,870	0	0	
16-01-001-61508-210003 16-01-001 Park Construction/Imp	0	21,375	0	0	
16-01-001-61508-210010 16-01-001 Park Construction/Imp	0	0	10,637	44,000	
16-01-001-61508-210018 16-01-001 Park Construction/Imp	0	0	474,219	0	
16-01-001-61508-210020 16-01-001 Park Construction/Imp	0	27,463	0	0	
16-01-001-61508-210021 16-01-001 Park Construction/Imp	0	109,972	1,159,043	0	
16-01-001-61508-220001 16-01-001 Park Construction/Imp	0	0	35,921	8,892	
16-01-001-61508-220012 16-01-001 Park Construction/Imp	0	0	0	750,000	
16-01-001-61508-230001 16-01-001 Park Construction/Imp	0	0	0	70,000	
16-01-001-61508-230003 16-01-001 Park Construction/Imp	0	0	0	25,000	
16-01-001-61508-230006 16-01-001 Park Construction/Imp	0	0	0	95,000	
16-01-001-61508-230011 16-01-001 Park Construction/Imp	0	0	0	26,000	
16-01-001-61508-230012 16-01-001 Park Construction/Imp	0	0	0	33,000	
16-01-001-61508-230014 16-01-001 Park Construction/Imp	0	0	0	25,000	
16-01-001-61508-230016 16-01-001 Park Construction/Imp	0	0	0	12,000	
16-01-001-61515-200013 16-01-001 Repair Projects And Eq	69,499	0	0	0	
<b>Governmental Funds</b>	<b>3,983,271</b>	<b>1,198,110</b>	<b>1,773,814</b>	<b>2,349,132</b>	
<b>19-01-001 Police Fund - Administration</b>	<b>16,141</b>	<b>15,508</b>	<b>43,962</b>	<b>35,000</b>	
19-01-001-54281 19-01-001 Contractual Personnel	16,141	15,508	43,962	35,000	

**Champaign Park District**  
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<b>Account</b>	<b>Rep 04/20</b>	<b>Rep 04/21 Projected</b>	<b>04/22Proposed</b>	<b>04/23</b>	<b>Comment</b>
<b>21-01-001 Bond Amortization Fund - Administration</b>	<b>1,167,900</b>	<b>1,191,272</b>	<b>1,187,200</b>	<b>1,246,724</b>	
21-01-001-59409 21-01-001 Transfers To Other Funds	1,167,900	1,191,272	1,187,200	1,246,724	
<b>22-01-001 Bond Proceeds Fund - Administration</b>	<b>1,006,847</b>	<b>1,113,115</b>	<b>1,190,236</b>	<b>1,702,765</b>	
22-01-001-54215 22-01-001 Professional Fees	3,428	3,428	3,428	3,428	
22-01-001-59405 22-01-001 Bond Redemption	445,000	460,000	480,000	495,000	
22-01-001-59407 22-01-001 Interest Expense	109,783	84,998	65,000	51,500	
22-01-001-61508 22-01-001 Park Construction/Improvement	0	0	19,091	0	
22-01-001-61504-200006 22-01-001 Vehicles / Equipment	13,395	0	0	0	
22-01-001-61504-200016 22-01-001 Vehicles / Equipment	27,760	46,211	0	0	
22-01-001-61504-210005 22-01-001 Vehicles / Equipment	0	15,918	0	0	
22-01-001-61504-210017 22-01-001 Vehicles / Equipment	0	0	0	14,000	C
22-01-001-61504-210019 22-01-001 Vehicles / Equipment	0	82,598	0	0	
22-01-001-61504-220003 22-01-001 Vehicles / Equipment	0	0	10,845	0	
22-01-001-61504-220006 22-01-001 Vehicles / Equipment	0	0	0	111,531	C
22-01-001-61504-230008 22-01-001 Vehicles / Equipment	0	0	0	30,000	
22-01-001-61504-230010 22-01-001 Vehicles / Equipment	0	0	0	95,000	
22-01-001-61508-180004 22-01-001 Park Construction/Imp	138,920	0	0	0	
22-01-001-61508-180006 22-01-001 Park Construction/Imp	480	0	0	0	
22-01-001-61508-190005 22-01-001 Park Construction/Imp	1,239	0	0	0	
22-01-001-61508-190007 22-01-001 Park Construction/Imp	103,202	0	0	0	
22-01-001-61508-190010 22-01-001 Park Construction/Imp	120,000	0	0	0	
22-01-001-61508-200004 22-01-001 Park Construction/Imp	5,346	168,759	0	0	
22-01-001-61508-200005 22-01-001 Park Construction/Imp	19,050	0	0	0	
22-01-001-61508-210006 22-01-001 Park Construction/Imp	0	107,980	0	0	
22-01-001-61508-210008 22-01-001 Park Construction/Imp	0	14,192	22,072	0	
22-01-001-61508-210011 22-01-001 Park Construction/Imp	0	33,843	0	0	
22-01-001-61508-210012 22-01-001 Park Construction/Imp	0	0	44,364	55,700	
22-01-001-61508-210013 22-01-001 Park Construction/Imp	0	0	89,089	0	
22-01-001-61508-210014 22-01-001 Park Construction/Imp	0	49,678	11,483	8,350	
22-01-001-61508-210015 22-01-001 Park Construction/Imp	0	13,290	0	0	
22-01-001-61508-210016 22-01-001 Park Construction/Imp	0	14,000	0	0	
22-01-001-61508-210018 22-01-001 Park Construction/Imp	0	0	78,000	0	
22-01-001-61508-210022 22-01-001 Park Construction/Imp	0	17,879	164,056	0	
22-01-001-61508-21PM02 22-01-001 Park Construction/Imp	0	0	30,772	0	
22-01-001-61508-220001 22-01-001 Park Construction/Imp	0	0	2,555	0	
22-01-001-61508-220004 22-01-001 Park Construction/Imp	0	0	35,335	53,625	
22-01-001-61508-220005 22-01-001 Park Construction/Imp	0	0	41,260	0	
22-01-001-61508-220007 22-01-001 Park Construction/Imp	0	0	2,000	76,800	
22-01-001-61508-220008 22-01-001 Park Construction/Imp	0	0	13,839	43,161	
22-01-001-61508-220010 22-01-001 Park Construction/Imp	0	0	19,210	33,420	
22-01-001-61508-220012 22-01-001 Park Construction/Imp	0	0	30,000	81,250	
22-01-001-61508-220013 22-01-001 Park Construction/Imp	0	0	27,837	0	
22-01-001-61508-230004 22-01-001 Park Construction/Imp	0	0	0	25,000	
22-01-001-61508-230005 22-01-001 Park Construction/Imp	0	0	0	450,000	
22-01-001-61508-230007 22-01-001 Park Construction/Imp	0	0	0	75,000	
22-01-001-61515-200012 22-01-001 Repair Projects And Eq	19,244	341	0	0	
Governmental Funds	1,006,847	1,113,115	1,190,236	1,702,765	
<b>25-01-001 Park Development Fund - Administration</b>	<b>0</b>	<b>12,228</b>	<b>520,000</b>	<b>138,000</b>	
25-01-001-61508-190012 25-01-001 Park Construction/Imp	0	12,228	520,000	138,000	

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Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
<b>26-01-001 Trails and Pathways Fund - Administration</b>	<b>53,500</b>	<b>29,650</b>	<b>32,725</b>	<b>0</b>	
26-01-001-61508-190008 26-01-001 Park Construction/Impr	53,500	0	0	0	
26-01-001-61508-200015 26-01-001 Park Construction/Impr	0	29,650	32,725	0	
Governmental Funds	53,500	29,650	32,725	0	
<b>27-01-001 Martens Center Fund - Administration Constr</b>	<b>537,373</b>	<b>2,396,331</b>	<b>8,195,123</b>	<b>1,368,744</b>	
27-01-001-54212 27-01-001 Attorney Fees	21,386	24,012	22,171	0	
27-01-001-54201-200018 27-01-001 Postage and Mailing	0	24	0	0	
27-01-001-54202-180012 27-01-001 Printing And Duplicatin	0	1,118	1,000	1,000	
27-01-001-54202-200018 27-01-001 Printing And Duplicatin	0	831	0	0	
27-01-001-54214-180012 27-01-001 Architect And Engineeri	84,600	0	14,075	0	
27-01-001-54214-200018 27-01-001 Architect And Engineeri	30,260	53,658	1,082	0	
27-01-001-54215-180012 27-01-001 Professional Fees	305	163,496	145,900	4,065	
27-01-001-54215-200018 27-01-001 Professional Fees	215	7,861	8,497	0	
27-01-001-55301-200018 27-01-001 Office Supplies	0	70	0	0	
27-01-001-59412-180012 27-01-001 Property / Sales Tax	5,592	5,720	0	0	
27-01-001-61508-180012 27-01-001 Park Construction/Impr	0	1,821,922	7,491,688	1,084,899	
27-01-001-61508-200018 27-01-001 Park Construction/Impr	0	317,619	450,614	8,036	
27-01-001-61520-180012 27-01-001 Land Acquisition/Develo	395,015	0	0	0	
27-30-161-54205-180012 27-30-161 Legal Publications/Notic	0	0	96	0	
27-30-161-61508-180012 27-30-161 Park Construction/Impr	0	0	60,000	270,744	
Governmental Funds	537,373	2,396,331	8,195,123	1,368,744	
<b>02-30-161 Martens Center Construction/Shared Costs</b>	<b>0</b>	<b>0</b>	<b>4,119</b>	<b>184,100</b>	
02-30-161-54242 02-30-161 Equipment Repair	0	0	0	1,000	△
02-30-161-54245 02-30-161 Building Repair	0	0	0	5,000	△
02-30-161-54250 02-30-161 Equipment Rental	0	0	0	2,000	△
02-30-161-54253 02-30-161 Pest Control	0	0	0	600	△
02-30-161-54260 02-30-161 Service Contracts-Facilities	0	0	0	7,500	△
02-30-161-55320 02-30-161 Building Maintenance Supplies	0	0	0	6,000	△
02-30-161-55322 02-30-161 Cleaning /Janitorial Supplies	0	0	0	6,000	△
02-30-161-56230 02-30-161 Sanitary Fees And Charges	0	0	0	1,500	△
02-30-161-56231 02-30-161 Gas And Electricity	0	0	0	60,000	△
02-30-161-56232 02-30-161 Water	0	0	0	6,000	△
02-30-161-56233 02-30-161 Telecomm Expense	0	0	0	6,000	△
02-30-161-70201 02-30-161 Full-Time Salaries and Wages	0	0	4,119	32,800	86△
02-30-161-70202 02-30-161 Part-Time Seasonal Wages	0	0	0	49,700	87△
Governmental Funds	0	0	4,119	184,100	
<b>03-15-100 Winter Nights</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,590</b>	<b>12</b>
03-15-100-54202 03-15-100 Printing And Duplicating	0	0	0	650	
03-15-100-54206 03-15-100 Advertising/Publicity	0	0	0	800	
03-15-100-54250 03-15-100 Equipment Rental	0	0	0	500	
03-15-100-54285 03-15-100 Contractual Entertainment	0	0	0	800	
03-15-100-55350 03-15-100 Recreation/Program Supplies	0	0	0	9,000	88
03-15-100-55354 03-15-100 Food Supplies	0	0	0	400	
03-15-100-70202 03-15-100 Part-Time Seasonal Wages	0	0	0	1,440	89
Governmental Funds	0	0	0	13,590	

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL-48**

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
<b>03-15-101 West Side Arts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,750</b>	<b>14</b>
03-15-101-54206 03-15-101 Advertising/Publicity	0	0	0	1,250	
03-15-101-54285 03-15-101 Contractual Entertainment	0	0	0	1,500	
Governmental Funds	0	0	0	<b>2,750</b>	
<b>02-30-162 Martens Center Admin Facility</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,728</b>	
02-30-162-54202 02-30-162 Printing And Duplicating	0	0	0	300	△
02-30-162-54204 02-30-162 Staff Meetings	0	0	0	200	△
02-30-162-54206 02-30-162 Advertising/Publicity	0	0	0	500	△
02-30-162-54207 02-30-162 Staff Training	0	0	0	500	△
02-30-162-54254 02-30-162 Service Contracts	0	0	0	2,000	△
02-30-162-54255 02-30-162 License And Fees	0	0	0	440	△
02-30-162-55301 02-30-162 Office Supplies	0	0	0	1,200	△
02-30-162-55303 02-30-162 Duplicating Supplies	0	0	0	1,000	△
02-30-162-55315 02-30-162 Staff Uniforms	0	0	0	500	△
02-30-162-55329 02-30-162 Office/ Equipment Value <\$100	0	0	0	8,000	△
02-30-162-55350 02-30-162 Recreation/Program Supplies	0	0	0	2,200	△
02-30-162-55354 02-30-162 Food Supplies	0	0	0	1,000	△
02-30-162-70201 02-30-162 Full-Time Salaries and Wages	0	0	0	83,400	90
02-30-162-70202 02-30-162 Part-Time Seasonal Wages	0	0	0	33,488	91
Governmental Funds	0	0	0	<b>134,728</b>	
<b>Total Expenditures</b>	<b>20,942,884</b>	<b>15,608,871</b>	<b>26,497,598</b>	<b>22,365,923</b>	
Net Rev (Over) Under Expd	<b>(2,341,232)</b>	<b>(4,600,621)</b>	<b>631,568</b>	<b>(1,299,723)</b>	
<b>*** Unassigned Accounts ***</b>	<b>(24,059,484)</b>	<b>(26,400,330)</b>	<b>(31,001,333)</b>	<b>(30,369,399)</b>	
01-00-000-31100 01-00-000 Unassigned Fund Balance	(6,752,256)	(6,603,163)	(8,933,087)	(10,326,790)	
02-00-000-30300 02-00-000 Assigned Fund Balance	(3,821,680)	(4,610,008)	(5,300,038)	(4,418,337)	
03-00-000-30300 03-00-000 Assigned Fund Balance	(2,995,199)	(3,562,558)	(4,134,767)	(5,093,083)	
04-00-000-30100 04-00-000 Restricted Fund Balance	(446,425)	(514,848)	(506,363)	(541,040)	
06-00-000-30100 06-00-000 Restricted Fund Balance	(285,787)	(402,247)	(464,999)	(521,749)	
08-00-000-30100 08-00-000 Restricted Fund Balance	(13,049)	(14,735)	(15,176)	(10,403)	
12-00-000-30100 12-00-000 Restricted Fund Balance	(139,475)	(161,247)	(196,376)	(186,364)	
14-00-000-30100 14-00-000 Restricted Fund Balance	(153,728)	(113,737)	(194,770)	(199,672)	
15-00-000-30120 15-00-000 Restricted_UPD ADA	(78,656)	(56,061)	(137,101)	(100,011)	
15-00-000-30121 15-00-000 Restricted_CPD ADA	(1,130,897)	(1,178,341)	(609,974)	(836,632)	
15-00-000-30300 15-00-000 Assigned Fund Balance	(744,266)	(791,190)	(1,083,064)	(1,242,710)	
19-00-000-30100 19-00-000 Restricted Fund Balance	(64,749)	(73,742)	(73,275)	(54,570)	
09-00-000-30100 09-00-000 Restricted Fund Balance	(167,958)	(192,422)	(283,259)	(354,477)	
16-00-000-30300 16-00-000 Assigned Fund Balance	(2,715,182)	(2,348,047)	(2,884,454)	(2,255,079)	
21-00-000-30100 21-00-000 Restricted Fund Balance	(9,627)	(16,753)	0	(21,564)	
22-00-000-30100 22-00-000 Restricted Fund Balance	(292,014)	(481,252)	(562,544)	(561,077)	
24-00-000-30200 24-00-000 Committed Fund Balance	(786,462)	(979,942)	(1,082,050)	(1,183,296)	
25-00-000-30200 25-00-000 Committed Fund Balance	(907,933)	(1,028,252)	(1,124,350)	(873,983)	
26-00-000-30200 26-00-000 Committed Fund Balance	(307,486)	(360,916)	(432,055)	(499,795)	
27-00-000-30200 27-00-000 Committed Fund Balance	(1,996,655)	(2,660,869)	(2,733,631)	(838,767)	
07-00-000-30000 07-00-000 Nonspendable Fund Balance	(250,000)	(250,000)	(250,000)	(250,000)	
Governmental Funds	(24,059,484)	(26,400,330)	(31,001,333)	(30,369,399)	
<b>Beginning Fund Balance</b>	<b>(24,059,484)</b>	<b>(26,400,330)</b>	<b>(31,001,333)</b>	<b>(30,369,399)</b>	

**Champaign Park District**  
 Year End: April 30, 2022  
 TB Budget Grouping Totals All Funds Combined

DETAIL-ALL.-49

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
Ending Fund Balance	<u>(26,400,716)</u>	<u>(31,000,951)</u>	<u>(30,369,765)</u>	<u>(31,669,122)</u>	

1. Increased \$5,994 to match actual receipts for summer 2022 flower island program received.
2. Illinois Arts council grant proceeds
3. Previously this was a one-day event and is being expanded into two-days for FYE2023.
4. Planning 1 title sponsor at \$6,000; 1 stage sponsor at \$6,000; and 4 friend sponors at \$500 each
5. Moving from a one-day to a two-day event similar to Taste of CU. Fees include vendor registration at \$5000, BBQ competition registration fees \$300, booth registration \$500 and ticket sales from beer & kids zone of \$15,000.
6. Includes \$10,000 sponsorship from Pepsi
7. Previously referred to as Daddy Daughter Dance / Mom Prom
8. Updated to include \$14,000 for City of Champaign contribution towards events that was received in June 2022.
9. Quarterly donations received from the Community Foundation of East Central Illinois related to funds designated for the Virginia Theatre through Michael Carragher's estate. These funds are paid to the Park District, and then transferred to the Foundation to retain in the Virginia Theatre funds until requested.
10. CUSR's teen camp/spirit has not had enough participation the last couple years so only the for kids only summer camp has been offered. This will also be the situation in FYE2023 where both camps will be combined.
11. DMBGC rent of \$1,333.33 + \$1994.41 per unsigned agreement starting August 1.
12. This event was grouped under special events 03-15-068 in the prior years and is now it's own budget to track the expenditures more accurately.
13. Estimated for a one title sponsor at \$5,000 and two friend sponors at \$500 each.
14. New event in FYE2023
15. Includes daily entrance fees, plus replacement key fobs for entrance.
16. Funds 1 & 4 - Risk manager position was reclassified to Assistant Director of Administrative Services during FYE2022 and oversees both risk and technology services. This position will now be split 50% to fund 4 and 50% to fund 1 general in FYE2023.  
  
01-01-001 Administration includes 11.5 full-time positions
17. 01-10-006 Volunteers: Previously this was covered by the full-time Special Events Coordinator. When this individual resigned, the position was reclassified into one full-time Special Events Coordinator and one part-time volunteer coordinator position.
18. 01-10-069 Marketing: Increase in advertising to allow for increase programming in FYE2023 and the addition of Martens Center.

**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL.-50**

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
19.01 10-069 Marketing:					1 employee for NRPA Annual Conference, 2 people for IPRA Annual Conference
20.01-10-069 Marketing:					Year round videographer contract up to 18 hours per month for 12 months.
21.					Monthly service fee for mobile Park District app with estimated 5% increase in January 2023.
22.01-10-069 Marketing:					Includes three full-time positions. The Graphic Designer is allocated 25% to general fund, and the rest is charged to Rec and Museum funds.
23.01-10-069 Marketing:					Part-time person reinstated post covid at 19 hours/week year-round; 0.48 full-time equivalent
24.01-20-001 Ops Admin:					Includes one staff person to attend annual IPRA conference and the legal symposium.
25.					Proposed rate increases if approved would not be effective until January 2023. The increases are estimated to range from 11.7% to 32.9% based on the number of gallons used monthly.
26.01-20-001 Ops Admin -					Includes Director and Assistant Director position which is new as of January 2021. Previously this position was being posted to 01-20-071 Maintenance. As this position oversees multiple departments within operations, the position was moved to Operations Admin.
27.01-20-071 Grounds -					Full-time staffing for seven employees
28.01-20-072 Facilities and Equipment -					seven full-time employees
29.01-20-072 Facilities and Equipment					coding issue in FYE2022 regarding the payroll accrual which caused the balance to go negative when reversed.
30.01-20-073 Park Maintenance -					one full time employee
31.01-20-073 Park Maintenance					part-time seasonal wages includes two seasonal employees to assist with trash pickup throughout the parks.
32.01-20-074/075					Five full-time staff are allocated 60% to park flowers and 40% to flower islands. Allocation was not setup in FYE2022 skewing the data for comparability.
33.01-20-074/075					Part-time seasonal employees are setup to allocate 60% to park flowers and 40% to flower islands in FYE2023. This was not established in the prior fiscal year.
34.01-20-079					Special Projects includes three full-time employees
35.					Approved as part of capital projects
36.					Includes 50% of a full-time position vacancy for a Park Planner. This position has been vacant since January 2022, and estimated to be filled mid-year FYE2023.
37.02-01-001 Admin Fringe Benefits -					includes additional benefits for 3 new full-time staff at Martens Center for ten months at the increased premium rate and at employee only coverage.
38.02-01-001 Admin					includes rec trac training and support fee for adding Martens Center additional users.
39.02-01-001 Admin					Includes IPRA conference for 6 employees, 1 employee for NRPA and various for CIRCLE meetings.



**Champaign Park District**  
**Year End: April 30, 2022**  
**TB Budget Grouping Totals All Funds Combined**

**DETAIL-ALL.-51**

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
40.02-01-001					Admin includes paycom fees for rec staff charged per pay period and per employee.
41.02-01-001					Admin added back intern stipends now that we are accepting interns as programming has returned to near normal levels before the pandemic.
42.02-01-001					transfer to capital improvement fund to cover pickleball court capital project.
43.02-01-001					Rec Admin Full Time Salaries & 02-30-160 Facility Leonhard Full Time Salaries - includes 50% of a newly reclassified position (Registration and Parks Reservations Manager) that was previously coded to LRC facility budget and BMC Pavilion rentals as a LRC Facility Coordinator II Park Reservations position. 02-30-160
44.					Difficulty hiring a part-time building service worker, this position has been vacant since mid-December 2021. Proposal to utilize Developmental Services Center jobs program to fill this position similar to the the park walkers contract. Will include 2-3 employees 3 days per week for cleaning services under the supervision of DSC.
45.02-30-021					Facilities Hays Part-Time Wages - previously the receptionist at Hays was filled by the CUSR Receptionist when CUSR was also in the building. When CUSR moved to a new space, there was no longer a receptionist to cover the front desk area therefore a two part-time positions with IMRF benefits were added to fulfill this responsibility.
46.02-30-097					Prior to FYE2021 the expenditures associated with this position was coded to 01-20-001 Operations Administration. This line includes 50% of the Registration and Parks Reservations Manager. The other 50% of the time is posted to 02-01-001 Rec Admin.
47.					Estimate for instructors to run programming. This is very limited and is subject to change as programming is added.
48.					Estimated for instructors to run various programming such as cultural arts, lego club, mini ballers skill development, creative play as examples.
49.					Wages for concession workers plus 40% of site managers time for leagues and tournaments
50.					Licensing fees to purchase and use scripts for each show.
51.					Position was previously classified as a full-time 2 and was reclassified to a full-time position in FYE20. This position is the youth theatre director full-time position.
52.					Part-time staff include a choreographer, assistant director and music director
53.					includes health insurance opt-out at \$2000 annually, cell phone allowance, car allowance, and \$50 impact awards as awarded by the Ex. Dir.
54.					Full-time special events staff is now posted 100% to the general special events budget 03-15-068 starting in FYE2022. This is for 2 full-time employees: Special Events Manager and Special Events Coordinator. In prior years special events staff time was allocated to the various events held throughout the year.
55.06-20-2022					REMOVED FROM BUDGET PER J JONES---Special events assistant at \$13/hour 6 hours per day, 3 days per week for 22 weeks \$5,148. This is a new part-time position in FYE2023
					Showmobile driver at \$31/hour 7 hours per day, 1 day per week for 11 weeks - \$2,046.
56.					Rental of tents, tables, chairs, generators, carnival, inflatables, golf carts, ice truck, etc. for the days of the event.

Champaign Park District  
 Year End: April 30, 2022  
 TB Budget Grouping Totals All Funds Combined

DETAIL-ALL.-52

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
57.					water meter and food/alcohol permits
58.					Expenditures include \$8,000 for security, lumberjacks \$7,250; stage performances \$5,000; Sound techs \$3,000; professional pumpkin carvers \$1000 and DJ services \$300.
59.					Purchase of alcohol for sales
60.					Includes \$3,000 for movie licensing fees with remaining to offset boneyard cleanup and touch a truck
61.					Video tech for movies in the park - scheduled 6 for FYE2023
62.					3 scheduled events for Touch a truck/day in the park include face painter, balloon artist, and bubbles and Koop - \$3,600 Holiday in Whoville and Santa Phone Calls, \$700 Day in the Park performers for 3 events \$1,500
63.					Department head has reverted back to allocating staff time to the program budgets rather than posting the majority of time to the facility budget.
64.					No longer have the partnership agreement with the hotel to provide discounted pricing. Now paying full price for the rentals.
65.					Increased to \$1,000 per event to purchase better prizes with increased attendance, also includes \$500 for small toy egg stuffers
66.					New event and will need to redo all the marketing materials.
67.					Increase due to a larger venue planned in FYE2023 and expect an increase in participants.
68.					Rental of tables and chairs. No longer have a discount rate since new management took over the rental company.
69.					sound tech \$3,000 per streetfest
70.					\$5000 for each streetfest in June and July
71.					Added to account for overtime wages paid for setting up and monitoring event by operations staff.
72.					Increases due to demand in programs.
73.					Added additional part-time pottery instructors to assist with the waitlist for pottery courses. In addition moved to paying the primary rate that an employee is hired in at for all work, rather than a different rate for meetings or trainings.
74.					Fund 4 - hazmat software was last contracted in FYE2019 under a 3-year agreement. This is up for renewal in FYE2023.
75.					Fund 4 \$2000 set aside for ergonomic items such as office chairs, stand up desks, other items. \$4,600 is specific to purchasing/replacing CPR training books and supplies for in-house CPR trainings.
76.					Funds 1 & 4 - Risk manager position was reclassified to Assistant Director of Administrative Services during FYE2022 and oversees both risk and technology services. This position will now be split 50% to fund 4 and 50% to fund 1 general in FYE2023.

**Champaign Park District**  
 Year End: April 30, 2022  
 TB Budget Grouping Totals All Funds Combined

DETAIL-ALL.-53

Account	Rep 04/20	Rep 04/21	Projected 04/22	Proposed 04/23	Comment
77.					Carryover from prior year capital projects
78.					Increased from prior years as programming is on the rise post COVID to utilize a portion of the excess accumulated funds from the last two years.
79.					paycom service & license fee for software
80.					Computer upgrades needed to comply with PDRMA continued insurability for cyber liability protection.
81.					dog park paths carried over from FYE2022
82.					FYE2022 replaced exterior front window and fire alarm service.
83.					Difficulty hiring a part-time building service worker, this position has been vacant since mid-December 2021. Proposal to utilize Developmental Services Center jobs program to fill this position similar to the park walkers contract. Will include 2-3 employees 3 days per week for cleaning services under the supervision of DSC budgeted at \$11,350.
84.					Gas prices increased from 0.33869/therm in May 2021 to 0.66389/therm in February 2022. This represents a 96% increase in gas prices from May 1. Proposed electricity rates are projected to increase
85.					i3 fiber service varies by location, CUSR Center currently pays \$339.40/month up from \$169.95 in May 2021.
86.					Pro-rated share of full-time building service worker at Martens Center. Started late June 2022.
87.					Pro-rated over 9 months. Includes 2 part-time building service workers and three site supervisors to monitor the patrons within the facility as well as oversight of outside areas.
88.					Purchase of additional lights, neon lights for display builds, supplies to build displays, and miscellaneous items.
89.					staffing to open and close the facility since volunteers cannot be utilized for this event
90.					Full-time wages updated to reflect actual filled positions and staffing assigned. Includes 2 full-time receptionists plus \$16,000 for managers/coordinators from other facility to cover programming in new space.
91.					Reflects 2 part-time receptionists to cover hours the facility is open.
△					NEW New since June 2022 Original Draft
C					C/O Carried Over from Prior Year(s)
⊗					COVID Programs suspended or reduced during COVID
⊗					Modified Modified from Original Draft Presented to Board
+					^ Added

## 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** – Americans with Disabilities Act of 1990.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Full-Time I (FT1) – Employee that works a minimum of 37.5 to 40.0 hours per week and receives full benefits from the Park District.

Full-Time II (FT2) – Employee that works a minimum of 30 hours up to 37.0 hours per week and receives health insurance, IMRF benefits and one-half of paid leave earned by a FTI.

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.

**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.

**PUBLIC MUSEUM GRANT** – Grant program awarded by the Illinois Department of Natural Resources.

**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.

**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

ACFR - Annual Comprehensive Financial Report

CAFR – Comprehensive Annual Financial Report is no longer referenced beginning March 2021 as requested by the GFOA.

CAPRA – Commission for Accreditation of Park and Recreation Agencies

CIP – Capital Improvement Plan

CPI – Consumer Price Index

CPRP - Certified Park and Recreation Professional

COA - Certificate of Achievement for Excellence in Financial Reporting

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

HK – Human Kinetics Park

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

MC – Martens 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

SYP – Summer Youth Program, formerly known as day camps

TIF – Tax Increment Financing District

TY – Tax Year