



CHAMPAIGN PARK DISTRICT

AGENDA REGULAR BOARD MEETING REMOTE MEETING HELD VIA TELECONFERENCE (As permitted by Public Act 101-0640)

The President of the Board of Commissioners has determined that an in-person meeting or a meeting conducted pursuant to the Open Meetings Act is not practical or prudent because of the COVID-19 disaster.

Citizens may participate in the zoom meeting by going to the following web address:

<https://us02web.zoom.us/j/86949973253?pwd=djlHUmwvcFpZak9EZzZrU0pBaEtEQT09>

For online video access, please use the following Meeting ID and Password when prompted:

Meeting ID: 869 4997 3253

Password: 123607

Alternatively, the meeting may be accessed by telephone at:

1-312-626-6799, If prompted for the following items, please enter:

Meeting ID: 869 4997 3253, followed by the # symbol

Password: 123607, followed by the # symbol

Citizens will be offered an opportunity to speak to the Board during the public comment portion. To facilitate this and not have individuals speaking over one another, the Park District kindly requests that individuals wishing to address the Board via the conference line during public comment notify the Park District via email, as noted below, of their intent to address the Board. Alternatively, citizens may submit public comments by email prior to the Board meeting, to be announced by the Park Board President during the public comment portion of the meeting. Email submissions (notice of intent to speak or comment via email) should be submitted by Noon on Wednesday, April 12, 2023, and sent to sarah.sandquist@champaignparks.org.

**Wednesday, April 12, 2023
7:00 P.M.**

A. CALL TO ORDER

B. PRESENTATION

1. Visit Champaign County, Jayne DeLuce – Skelton Park Project Update

C. COMMENTS FROM THE PUBLIC: *Comments must be limited to not more than three (3) minutes.*

D. COMMUNICATIONS

E. TREASURER'S REPORT

1. Consideration of Acceptance of the Treasurer's Report for the Month of March 2023.
(Roll Call Vote)

F. EXECUTIVE DIRECTOR'S REPORT

G. COMMITTEE AND LIAISON REPORTS

1. Champaign Parks Foundation

H. REPORT OF OFFICERS

1. Attorney's Report
2. President's Report

I. CONSENT AGENDA

All items appearing below are considered routine by the Board and shall be enacted by one motion. If discussion is desired, that item shall be removed and discussed separately. **(Roll Call Vote)**

1. Approval of Minutes of the Regular Board Meeting, March 8, 2023
2. Approval of Adoption of Amended and Restated Ordinance No. 661: Annexing Territory
3. Approval of a Resolution Reappointing Patrick Harrington and Brian Holding to the Board of Directors of the Champaign Parks Foundation to Two-Year Terms That Expire in 2025
4. Approval of Bid for Playground Surfacing
5. Rejection of Bids for Gutter and Beam Replacement
6. Approval of Ratification of Amendment to Energy Supplier Agreement for Natural Gas

J. NEW BUSINESS

1. Approval of Disbursements
Staff recommends approval of disbursements for the period beginning March 9, 2023 and ending April 12, 2023. **(Roll Call Vote)**
2. Approval of FY22-FY23 Garment Bids
Staff recommends accepting bids for garments from the lowest responsible bidder for each item that meets specifications as follows in the amount of \$43,159.65 as follows: Original Watermen in the amount of \$6,966.00; The Dixon Graphics in the amount of \$4,775.31; Sunburst Sportswear in the amount of \$27,659.34; Leadaz Athletic Footwear in the amount of \$1,909.00; and Challenger Teamware, in the amount of \$1,850.00 as well as rejecting three (3) bids due to exceeding available budgeted funds. **(Roll Call Vote)**
3. Approval of Adoption of Ordinance No. 670: FY2023 Supplemental Budget and Appropriations Ordinance
Staff recommends adoption of Ordinance #670: Supplemental Budget and Appropriation Ordinance for FY23 in the amount of \$313,000. **(Roll Call Vote)**
4. Approval of Ordinance No. 667: Budget and Appropriations Ordinance
Staff recommends adoption of Ordinance No. 667 Budget and Appropriation Ordinance for FY24 in the amount of \$23,609,993. **(Roll Call Vote)**
5. Approval of FY2024 Budget Book
Staff recommends approval of the FY24 Budget Book. **(Roll Call Vote)**
6. Reconsider and Terminate Mower Purchase
Staff recommends the Board reconsider and terminate the purchase of the John Deere 1550 mower because the company has declined to perform delivery within the time requested and it is no longer a responsible and responsive bidder. **(Roll Call Vote)**

7. Approval of Purchase of Mower
Staff recommends the Board approve the purchase of a substitute Kubota F2690 mower for the total amount of \$32,007.63 and to authorize the Executive Director to complete the purchase.
(Roll Call Vote)
8. Approval of Bid for Johnston Park Playground Renovation
Staff recommends approval of the purchase and installation of the Johnston Park Playground and concrete improvements from Sourcewell in the amount of \$164,236.00 and to authorize the Executive Director enter into an agreement. **(Roll Call Vote)**
9. Approval of an Agreement with Nyhart for Actuarial Valuation Services for FY24-FY25
Staff recommends the Board authorize the Executive Director to execute the Service Agreement with The Howard E Nyhart Company for the two fiscal years ended April 30, 2024 and 2025.
(Roll Call Vote)
10. Approval of Bid for Retaining Wall at Hessel Park
Staff recommends accepting the lowest responsible bid from A & R Mechanical Services in the amount of \$22,542 and to authorize the Executive Director to enter into the contract.
(Roll Call Vote)
11. Approval of Agreements with Martin Hood to Complete Agreed Upon Procedures (AUP) for Three Illinois Department of Natural Resources (IDNR) Grants
Staff recommends approval of agreements with Martin Hood to complete the Agreed Upon Procedures for three (3) IDNR Grants in the total amount of \$9,600 and to authorize the Executive Director to enter into the agreements. **(Roll Call Vote)**

K. DISCUSSION ITEMS

1. Skelton Park Project
2. Strategic Plan – 3rd Quarter Update

L. COMMENTS FROM COMMISSIONERS

M. EXECUTIVE SESSION

The Board will convene into Executive Session under the Illinois Open Meetings Act, specifically 5 ILCS Par. 120/2 (c)(5) The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

N. RETURN TO REGULAR MEETING

O. ADJOURN

**CHAMPAIGN PARK DISTRICT
MINUTES OF THE PUBLIC HEARING AND REGULAR BOARD MEETING
BOARD OF PARK COMMISSIONERS
March 8, 2023**

The Champaign Park District Board of Commissioners held a Public Hearing on Wednesday, March 8, 2023 at 7:00 p.m. at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, and online due to President Miller's determination that an in-person hearing or a hearing conducted pursuant to the Open Meetings Act was not practical or prudent because of the COVID-19 disaster. The Public Hearing occurred pursuant to published notice duly given. President Miller presided over the hearing. Citizens were given the opportunity to participate in the teleconference at the web address:

<https://us02web.zoom.us/j/89438812005?pwd=bIVFTkVyKzVOcHk4bkhOS3hFK3N3dz09> or by calling 312-626-6799. Citizens were also offered the opportunity to submit comments or questions by email prior to the meeting. Those comments were to be announced by President Miller during the public comment portion of the meeting. Email submissions were solicited from the public through a notice of intent to speak or comment to be submitted by noon on Wednesday, March 8, 2023 to the Executive Director of the Park District at: sarah.sandquist@champaignparks.org. There were no email comments or questions submitted by citizens for consideration by the Board.

Present in-person: Commissioner Timothy P. McMahon, Attorney Guy C. Hall, Sarah Sandquist, Executive Director, and Jarrod Scheunemann, Secretary and Director of Administrative Services.

Present electronically: President Kevin J. Miller, Vice President Craig W. Hays, and Commissioner Jane L. Solon.

Excused absence with prior notice duly given: Commissioner Barbara J. Kuhl and Treasurer Brenda Timmons.

Staff present in-person: Andrea Wallace, Director of Finance, Andrew Weiss, Director of Planning, Chelsea Norton, Director of Marketing and Development, Dan Olson, Director of Operations, Heather Miller, Director of Human Resources, Steven Bentz, Director of the Virginia Theatre, Erin Dietmeier, Horticulture Supervisor, and Rachel Voss, Marketing Manager.

Staff present electronically: Jameel Jones, Director of Recreation, Jimmy Gleason, Director of Revenue Facilities, Bret Johnson, Assistant Director of Operations, Erin Dietmeier, Horticulture Supervisor, and Rachel Voss, Marketing Manager.

Bruce Knight and T.J. Blakeman from the City of Champaign, Joe Stovall and John Cooper from First String, and Mike Somers were also in-person attendees.

Public Hearing

Open the Public Hearing

President Miller opened the Public Hearing at 7:00 p.m.

Ordinance No. 667, Budget and Appropriation Ordinance

President Miller stated that the purpose of the public hearing was to discuss and receive comments about the Budget and Appropriation Ordinance for FY24. A notice of the public hearing was published in *The News-Gazette* on February 17, 2023 in compliance with state law.

Public Comments

President Miller called for comments from the public. There were no comments received.

Close the Public Hearing

Vice President Hays made a motion to adjourn the Public Hearing. The motion was seconded by Commissioner McMahon. Upon roll call, the vote was as follows: Commissioner Solon – yes; Vice President Hays – yes; President Miller – yes; and Commissioner McMahon - yes. The motion passed 4-0. The Public Hearing was adjourned at 7:02 p.m.

Regular Board Meeting

The Champaign Park District Board of Commissioners held a Regular Board Meeting on Wednesday, March 8, 2023 at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, and online due to President Miller's determination that an in-person meeting or a meeting conducted pursuant to the Open Meetings Act was not practical or prudent because of the COVID-19 disaster. The Regular Board Meeting occurred pursuant to published notice duly given. President Miller presided over the meeting. Citizens were given the opportunity to participate in the teleconference at the web address:

<https://us02web.zoom.us/j/86949973253?pwd=djJlUmwvcFpZak9EzZrU0pBaEtEQT09> or by calling 312-626-6799. Citizens were also offered the opportunity to submit comments or questions by email prior to the meeting. Those comments were to be announced by President Miller during the public comment portion of the meeting. Email submissions were solicited from the public through a notice of intent to speak or comment to be submitted by noon on Wednesday, March 8, 2023 to be sent to the Executive Director of the Park District at: sarah.sandquist@champaignparks.org. There were no email comments or questions submitted by citizens for consideration by the Board.

Present in-person: Commissioner Timothy P. McMahon, Attorney Guy C. Hall, Sarah Sandquist, Executive Director, and Jarrod Scheunemann, Secretary and Director of Administrative Services.

Present electronically: President Kevin J. Miller, Vice President Craig W. Hays, and Commissioner Jane L. Solon.

Excused absence with prior notice duly given: Commissioner Barbara J. Kuhl and Treasurer Brenda Timmons.

Staff present in-person: Andrea Wallace, Director of Finance, Andrew Weiss, Director of Planning, Chelsea Norton, Director of Marketing and Development, Dan Olson, Director of Operations, Heather Miller, Director of Human Resources, Steven Bentz, Director of the Virginia Theatre, Erin Dietmeier, Horticulture Supervisor, and Rachel Voss, Marketing Manager.

Staff present electronically: Jameel Jones, Director of Recreation, Jimmy Gleason, Director of Revenue Facilities, Bret Johnson, Assistant Director of Operations, Erin Dietmeier, Horticulture Supervisor, and Rachel Voss, Marketing Manager.

Bruce Knight and T.J. Blakeman from the City of Champaign, Joe Stovall and John Cooper from First String, and Mike Somers were also in-person attendees.

Call to Order

President Miller called the meeting to order at 7:02 p.m.

Presentation

Mr. Knight and Mr. Blakeman from the City of Champaign presented about the North Campustown TIF District. They requested the Board consider approval of a letter of support to extend this TIF District for twelve years beyond its expiration in 2025.

The Board thanked Mr. Knight and Mr. Blakeman for their presentation.

Comments from the Public

Mr. Joe Stovall from First String shared that its basketball program recently served 180 youth at the Douglass Community Center. He requested more information about the status of proposed Douglass Park concessions and baseball field projects as First String prepares for its youth baseball program kick off on Jackie Robinson Day (April 15, 2023).

President Miller responded that the Park District had recently received news that its OSLAD application to support this project had been denied and the Board would need to review its capital budget regarding the proposed Douglass Park concessions and ballfield projects.

Communications

None.

Treasurer's Report

Ms. Wallace presented the report. She stated the Park District's finances had been reviewed and were found to be in appropriate order.

Vice President Hays noted that several certificates of deposit (CDs) were receiving less than a 1/2% interest rate. He recommended investigating whether paying early withdrawal penalties would benefit the Park District if it received a better long-term interest rates with other CDs. Ms. Wallace responded that previous research indicated that the Park District would be required to pay a six (6) early withdrawal penalty. However, she stated she would explore other options as well.

Vice President Hays made a motion to accept the Treasurer's Report for the month of February 2023. The motion was seconded by Commissioner McMahon. Upon roll call, the vote was as follows: President Miller – yes; Commissioner McMahon – yes; Vice President Hays – yes; and Commissioner Solon - yes. The motion passed 4-0.

Executive Director's Report

Ms. Sandquist reported that staff were notified about a funding opportunity through Senator Duckworth's office. The Congressionally Directed Spending (CDS) grants will support economic development in underserved neighborhoods. Ms. Sandquist requested the Board consider directing staff to submit the Douglass Park concessions and baseball field project as an option for funding.

Discussion and clarifications ensued regarding potential grant restrictions, whether the project will be completed in a timely manner if the Park District chooses to wait for grant award notifications, and potential IDNR encumbrances.

The Board reached consensus to direct staff to apply for funding through Senator Duckworth's office for the Douglass Park concessions and ballfield project.

Committee and Liaison Reports

Champaign Parks Foundation

Mr. Scheunemann reported that the Foundation continues to plan for its 2023 gala. One event sponsorship totaling \$5,000 has been secured.

Report of Officers

Attorney's Report

Attorney Hall reported that he has been working on several matters for the Park District, including easement and property items.

President's Report

None.

Consent Agenda

President Miller stated that all items on the Consent Agenda are considered routine and shall be acted upon by one motion and if discussion is desired, that item shall be removed and discussed separately.

1. Approval of Minutes of the Regular Board Meeting, February 8, 2023
2. Approval of Minutes of the Executive Session, February 8, 2023
3. Approval of Minutes of the Special Board Meeting, February 22, 2023
4. Approval to Apply for the FY24 Illinois Arts Council Grant
5. Approval of the Disbursement of \$5,000 for 2023 Executive Committee of the Champaign County Community Coalition Membership Dues
6. Approval of Agreement with Micro Systems International, Inc. for a two (2) year period
7. Approval of Adoption of Ordinance No. 668: Prescribing Rules for the Conduct of Business of the Champaign Park District

Vice President Hays made a motion to approve the consent agenda with the following amendment to the February 8, 2023 Regular Board Meeting Minutes, New Business, Item 6: *"Commissioner Kuhl indicated she had visited the site of this proposed improvement and, while she supports improving the Lindsay Gardens, she is not in favor of adding a path in the back of the Gardens."* and amending the February 22, 2023 Special Board Meeting Minutes, New Business, Item 6: *"Commissioner Kuhl indicated that in reviewing the proposed salaries as presented by staff, she noted that the full-time salaries from 2019 to the proposed salary for 2024 would indicate an increase in the vicinity of 23% which seemed high. She requested clarification regarding the budgetary figures presented as well as in-depth impact on the budget prior to proceeding."* The motion was seconded by Commissioner Solon. Upon roll call, the vote was as follows: President Miller – yes, Commissioner Solon – yes, Vice President Hays – yes, and Commissioner McMahon. The motion passed 4-0.

New Business

1. Approval of Disbursements

Staff recommended approval of disbursements for the period beginning February 9, 2023, and ending March 8, 2023.

Commissioner Solon made a motion to approve the list of disbursements for the period beginning February 9, 2023 and ending March 8, 2023. The motion was seconded by Vice President Hays.

Upon roll call, the vote was as follows: Vice President Hays – yes, Commissioner Solon – yes; President Miller – yes, and Commissioner McMahon - yes. The motion passed 4-0.

2. Approval of Adoption of Ordinance No. 669: Annexing Territory

Attorney Hall reported that he had discovered a potential scrivener's error within the plat's legal description. He recommended the Board approve the Ordinance subject to legal counsel correction and updates to any scrivener's errors within the plat.

Vice President Hays made a motion to approve adoption of Ordinance No. 669 annexing territory pursuant to petition (1907 W. Curtis Road, Champaign) subject to legal counsel correction and updates to any scrivener's errors within the plat. The motion was seconded by Commissioner Solon. Upon roll call, the vote was as follows: Commissioner McMahon – yes; President Miller – yes; Vice President Hays – yes; and Commissioner Solon – yes. The motion passed 4-0.

3. Approval of Letter of Support for a TIF District

Staff recommended the Board approve a letter of support for the North Campustown TIF District.

Commissioner Solon made a motion to approve a letter of support for the proposed TIF District extension. The motion was seconded by Vice President Hays. Upon roll call, the vote was as follows: Vice President Hays – yes, President Miller – yes; Commissioner Solon – yes; and Commissioner McMahon - yes. The motion passed 4-0.

4. Approval of Amendment Number One (1) to Professional Services Agreement for Construction Administration of Greenbelt Bikeway Trail Connection Project

Mr. Weiss stated that staff recommend approval of an amendment to the Professional Services Agreement with Clark Dietz Engineers for construction management for the Greenbelt Bikeway Project with the amendment total not to exceed \$54,000.00.

Commissioner McMahon made a motion to approve Amendment Number One (1) to the Professional Services Agreement with Clark Dietz Engineers for construction management for the Greenbelt Bikeway Project with the amendment total not to exceed \$54,000.00. The motion was seconded by Commissioner Solon. Upon roll call, the vote was as follows: Vice President Hays – yes; Commissioner Solon – yes; Commissioner McMahon – yes; and President Miller - yes. The motion passed 4-0.

5. Approval of Bid for General Concrete Work

Mr. Olson presented the report. He reported that the general concrete work was previously approved in the capital improvement plan and he highlighted several projects such as sidewalk panel replacement and garden bed border updates.

Discussion and clarifications ensued regarding the location of the garden beds and the purpose for replacing timber borders with concrete.

Commissioner Solon commented that this project may not be an efficient use of resources if other materials could help the Park District stay under budget for the garden bed borders within this line item. She also expressed concern about the lifespan and aesthetic quality of the concrete borders.

Commissioner McMahon made a motion to approve awarding the contract to the lowest responsible bidder that meets all required specifications, A&R Mechanical Services, at the total bid amount of \$59,344.00 and authorizes the Executive Director to enter into the agreement. The motion was seconded by Vice President Hays. Upon roll call, the vote was as follows: President

Miller – yes, Commissioner McMahon – yes, Vice President Hays – yes; and Commissioner Solon - no. The motion passed 3-1.

Discussion Items

1. FY24 Annual Operating Budget

Staff presented the latest draft of the budget book. Discussion ensued regarding the Commissioners initial review of the budget book and methods for sending corrections and requests. Staff will present the final budget book for approval at the April 12, 2023 Regular Board Meeting.

2. Timberline Valley North HOA Request

Ms. Sandquist updated the Board about discussions with Mike Lowry and Heather Miller from the Timberline Valley North HOA to develop a pocket park in its neighborhood.

Discussion and clarifications ensued related to a proposal to purchase and replat a HOA owned parcel and the HOA's contribution toward the proposed playground amenities.

The Commissioners found consensus to proceed with exploring this pocket park partnership and to continue this discussion in executive session at a future meeting.

Comments from Commissioners

None.

Adjourn

There being no further business to come before the Board, Vice President Hays made a motion to adjourn the meeting. The motion was seconded by Commissioner Solon. Upon roll call, the vote was as follows: Commissioner Solon – yes, Vice President Hays – yes; President Miller – yes; and Commissioner McMahon - yes. The motion passed 4-0 and the meeting was adjourned at 7:45 p.m.

Approved:

Kevin J. Miller, President

Jarrod Scheunemann, Secretary



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 6, 2023

SUBJECT: Amended and Restated Ordinance 661: Annexing Territory to Champaign Park District

Background:

The City of Champaign recently annexed property as described in the attached document. The *Illinois Park District Code* Section 3-10 provides:

Whenever a Park District operating within territory predominantly in a city or village or two or more cities or villages would become coterminous or nearly coterminous with such city or village or two or more cities or villages upon the annexation of the additional territory within such municipalities but not incorporated within such a Park District, such Park District may annex such additional territory by the passage of an ordinance to that effect.

After receiving Board approval in September, the Ordinance was filed with the County Clerk's office. Upon review, a GIS specialist for the County found a scrivener's error in the legal description within the plat. Attorney Hall and staff notified the City's planning team. The City amended the plat, and the corresponding council bill was revised and refiled with the County Clerk's office on March 24, 2023 (CB2022-118 REVISED).

As a formality, the Park District Attorney and staff have prepared an Amended and Restated *Annexation Ordinance 661* to be signed, certified, and recorded with the County.

Prior Board Action:

September 14, 2022, Regular Meeting— The Board approved Ordinance 661: Annexing Territory to Champaign Park District.

Budget Impact:

None.

Recommendation:

Staff recommends signing and certifying the Amended and Restated Annexation Ordinance and recording it with the Champaign County Clerk.

Prepared by:
Andrew Weiss
Director of Planning

Reviewed by:
Sarah Sandquist
Executive Director

AMENDED AND RESTATED

IN PART

ORDINANCE NO. 661

**AN ORDINANCE ANNEXING TERRITORY
TO CHAMPAIGN PARK DISTRICT**

WHEREAS, Champaign Park District is a General Park District organized and existing under the provisions of the Park District Code approved May 17, 1951, as amended, and

WHEREAS, Section 3-10 of the Park District Code provides:

"Whenever a Park District operating within territory predominantly in a city or village or two or more cities or villages would become coterminous or nearly coterminous with such city or village or two or more cities or villages upon the annexation of the additional territory within such municipalities but not incorporated within such a Park District, such Park District may annex such additional territory by the passage of an ordinance to that effect."

and

WHEREAS, Champaign Park District is presently operating within a territory predominantly within the corporate limits of the City of Champaign, Illinois; and

WHEREAS, the tracts of land hereinafter described are located within the corporate boundaries of the City of Champaign, Illinois, but are not presently incorporated within the present corporate boundaries of Champaign Park District or any other park district; ~~and~~

WHEREAS, upon the annexation of said tracts of land hereinafter described by Champaign Park District, the boundaries of the City of Champaign, Illinois and of Champaign Park District will become coterminous or nearly coterminous;

WHEREAS, the Champaign Park District previously enacted and approved Ordinance No. 661;

WHEREAS, after enactment of Ordinance No. 661 and recording thereof, it was discovered that the surveyed legal description of a certain portion of territory was erroneously stated and misidentified; and;

WHEREAS, this partial amended and restated ordinance corrects such error and misidentification;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF CHAMPAIGN PARK DISTRICT:

Section 1. The following described tracts of land be and the same are hereby annexed to Champaign Park District, effective as of the date of passage of this ordinance and said tracts shall henceforth become and be a part of Champaign Park District the same as though originally included in said district.

Section 2. The territories hereby annexed are described as follows:

TERRITORY PURSUANT TO PETITION
(3602 W. Curtis Road, Champaign, Illinois)
Council Bill No. 2022-035

A PART OF THE SOUTHEAST QUARTER OF SECTION 29, TOWNSHIP 19 NORTH, RANGE 8-EAST OF THE THIRD PRINCIPAL MERIDIAN, CITY OF CHAMPAIGN, CHAMPAIGN-COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF LOT 128 OF THE LEGENDS OF CHAMPAIGN PHASE 1 SUBDIVISION PLAT, RECORDED FEBRUARY 14, 2008 AS DOCUMENT NUMBER 2008R03385 IN THE OFFICE OF THE CHAMPAIGN COUNTY RECORDER, THENCE SOUTH 00°36'18" EAST 177.78 FEET ALONG THE SOUTHERLY EXTENSION OF THE EAST LINE OF SAID LOT 128 TO THE POINT OF BEGINNING. FROM SAID POINT OF BEGINNING, THENCE NORTHEASTERLY 83.30 FEET ALONG THE ARC OF A NON-TANGENTIAL CURVE CONCAVE TO THE NORTH HAVING A RADIUS OF 333.00 FEET AND WHOSE 83.08 FOOT CHORD BEARS NORTH 73°43'21" EAST; THENCE SOUTH 00°36'13" EAST 116.50 FEET; THENCE SOUTH 87°32'24" EAST 40.92 FEET; THENCE SOUTH 02°27'36" WEST 142.00 FEET; THENCE SOUTH 89°23'47" WEST 33.28 FEET; THENCE SOUTH 00°36'13" EAST 647.89 FEET TO THE FORMER NORTH RIGHT OF WAY LINE OF CURTIS ROAD, SAID FORMER RIGHT OF WAY LINE BEING 33.00' NORTH OF AND PARALLEL WITH THE SOUTH LINE OF SAID SOUTHEAST QUARTER; THENCE NORTH 89°33'52" WEST 659.18 FEET ALONG SAID FORMER NORTH RIGHT OF WAY LINE; THENCE NORTH 00°37'18" WEST 687.10 FEET; THENCE SOUTH 89°33'52" EAST 579.40 FEET TO THE SOUTHERLY EXTENSION OF THE EAST LINE OF SAID LOT 128; THENCE NORTH 00°36'18" WEST 197.38 FEET ALONG SAID SOUTHERLY EXTENSION TO THE POINT OF BEGINNING, CONTAINING 10.900 ACRES, MORE OR LESS.

(PIN: 03-20-29-400-003)

Commonly known as: 3602 W. Curtis Road, Champaign, IL 61822

~~Together with any and all adjacent streets, highways, or parts thereof not now within the corporate limits of Champaign Park District, to the far side of said streets, highways or parts thereof.~~

TERRITORY PURSUANT TO PETITION
~~(407 Wallace Avenue, Champaign, Illinois)~~
~~Council Bill No. 2022-072~~

~~Lots 85, 86, 87, and 88 of Wilber Heights Subdivision in the Southwest Quarter of Section 31, Township 20 North, Range 9 East of the 3rd Principal Meridian Located in Champaign County, Illinois Recorded in Plat Book "E", Page 326 in the Champaign County Recorder's Office on October 8, 1924, encompassing 0.303 Acre, More or Less.~~

~~(PIN: 25-15-31-376-026)~~

~~Commonly known as: 407 Wallace Ave, Champaign, IL 61821~~

~~Together with any and all adjacent streets, highways, or parts thereof not now within the corporate limits of Champaign Park District, to the far side of said streets, highways or parts thereof.~~

TERRITORY PURSUANT TO PETITION
(A Portion of 401 Gerty Drive and a portion of 200 St. Mary's Road, Champaign, Illinois)
Council Bill No. 2022-118

A part of the Northwest Quarter of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian, and also part of the Northeast Quarter of Section 24, Township 19 North, Range 8 East of the Third Principal Meridian, Champaign County, Illinois, more particularly described as follows with bearings based on the Illinois State Plane Coordinate System, East Zone:

Commencing at the southwest corner of the northwest Quarter of afore described Section 19, thence along the west line of said Section 19, North 0 degrees 16 minutes 33 seconds West 1300.61 feet, to a point on the westerly extension of the St. Mary's back of curb line, said point also being the POINT OF BEGINNING; thence along said curb extension, South 89 degrees 45 minutes 6 seconds West 22.92 feet, to the southerly extension of the First Street back of curb line; thence along said west curb line extension, North 0 degrees 13 minutes 42 seconds West 284.77 feet, to a line parallel with and offset 264 feet northerly from the north line of the southwest Quarter and southeast Quarter of the northwest Quarter of aforesaid Section 19; thence along said 264 foot offset line, North 89 degrees 36 minutes 22 seconds East 2826.36 feet, to the east line of the northwest Quarter of said Section 19, said east line also being the Urbana City boundary line; thence along said east line of the northwest Quarter of Section 19, South 0 degrees 36 minutes 32 seconds East 297.00 feet, to the south St. Mary's Road existing right of way line; thence along said south right of way line, South 89 degrees 36 minutes 22 seconds West 1164.30 feet, to the approximate west edge of an existing gravel drive; thence along said edge of drive, North 11 degrees 33 minutes 13 seconds West 8.17 feet, to the easterly extension of the south St. Mary's Road back of curb line; thence along said back of curb line and it's extension, South 89 degrees 45 minutes 6 seconds West 1639.50 feet, to the POINT OF BEGINNING, encompassing 18.891 Acres, more or less, all in Champaign County, Illinois.

PIN 30-21-19-400-010 (part) multiple addresses

This property is commonly known as 200 Saint Mary's Road, Champaign, Illinois.

A part of the Southeast and Northeast Quarters of the Southwest Quarter of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian, and also part of the Northeast Quarter of the Northwest Quarter of Section 30, Township 19 North, Range 9 East of the Third Principal Meridian, Champaign County, Illinois, more particularly described as follows with bearings based on the Illinois State Plane Coordinate System, East Zone:

Commencing at the southwest corner of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian; thence along the south line of said Section 19, North 89 degrees 27 minutes 24 seconds East ~~2068.721~~, 1,546.46 feet, to the POINT OF BEGINNING; Thence along the East line of Parcel 1004 in the University of Illinois South Research Park, North 0 degrees 52 minutes 31 seconds West 2678.92 feet, to the north line of the Hazelwood existing R-O-W Easement, said line also being the easterly extension of the north line of said Parcel 1004; Thence along said easterly extension of Parcel 1004, North 89 degrees 25 minutes 12 seconds East 162.14 feet, to the approximate westerly edge of the existing gravel access drive; Thence along said approximate edge of the gravel access drive, South 0 degrees 2 minutes 29 seconds East 2613.99 feet, to the north Windsor Road right of way line; Thence at a right angle to said existing north Windsor Road right of way line, South 0 degrees 32 minutes 2 seconds East 195.00 feet, to the south Windsor Road right of way line; Thence along said south right of way line, South 89 degrees 27 minutes 58 seconds West 38.60 feet; Thence continuing along said south right of way line, North 82 degrees 56 minutes 21 seconds West 85.14 feet, to the southerly extension of the aforesaid East line of Parcel 1004 in the University of Illinois South Research Park; Thence along said southerly extension of the East line of Parcel 1004, North 0 degrees 52 minutes 31 seconds West 118.65 feet, to the POINT OF BEGINNING, encompassing 9.130 Acres, more or less, all in Champaign County, Illinois.

[PIN: 30-21-19-400-009 (part)]

Commonly known as 401 Gerty Drive, Champaign, Illinois

Together with any and all adjacent streets, highways, or parts thereof not now within the corporate limits of Champaign Park District, to the far side of said streets, highways or parts thereof.

Section 3. The Secretary of this Board is hereby authorized and directed to file a certified copy of this ordinance together with an accurate map of the territories hereby annexed, in the offices of the County Clerk and the Recorder of Deeds of Champaign County, Illinois.

Section 4. This ordinance shall be in full force from and after its passage and approval as required by law and all other terms of Ordinance #661, except as corrected herein, remain in full force and effect.

PASSED this _____ day of _____, ~~2023~~2022.

APPROVED this _____ day of _____, ~~2023~~2022.

Kevin J. Miller, President

ATTEST:

_____, Secretary

CERTIFICATE OF SECRETARY

I, _____, Secretary of Champaign Park District, do hereby certify that the foregoing is a true and correct copy of an Amended and Restated in Part Ordinance Annexing Territory to Champaign Park District duly adopted by the Board of Park Commissioners of said Park District at a regular meeting of said Board held the ____ day of _____ 20222023.

Dated this _____ day of _____ 20222023.

Secretary

_____, Jarrold Scheunemann,

Board of Park Commissioners
Champaign Park District

OFFICIAL SEAL

PREPARED BY AND RETURN TO:

Jarrold Scheunemann
Champaign Park District
706 Kenwood Road
Champaign, IL 61821

AMENDED AND RESTATED
IN PART
ORDINANCE NO. 661
AN ORDINANCE ANNEXING TERRITORY
TO CHAMPAIGN PARK DISTRICT

WHEREAS, Champaign Park District is a General Park District organized and existing under the provisions of the Park District Code approved May 17, 1951, as amended, and

WHEREAS, Section 3-10 of the Park District Code provides:

"Whenever a Park District operating within territory predominantly in a city or village or two or more cities or villages would become coterminous or nearly coterminous with such city or village or two or more cities or villages upon the annexation of the additional territory within such municipalities but not incorporated within such a Park District, such Park District may annex such additional territory by the passage of an ordinance to that effect."

and

WHEREAS, Champaign Park District is presently operating within a territory predominantly within the corporate limits of the City of Champaign, Illinois; and

WHEREAS, the tracts of land hereinafter described are located within the corporate boundaries of the City of Champaign, Illinois, but are not presently incorporated within the present corporate boundaries of Champaign Park District or any other park district;

WHEREAS, upon the annexation of said tracts of land hereinafter described by Champaign Park District, the boundaries of the City of Champaign, Illinois and of Champaign Park District will become coterminous or nearly coterminous;

WHEREAS, the Champaign Park District previously enacted and approved Ordinance No. 661;

WHEREAS, after enactment of Ordinance No. 661 and recording thereof, it was discovered that the surveyed legal description of a certain portion of territory was erroneously stated and misidentified; and;

WHEREAS, this partial amended and restated ordinance corrects such error and misidentification;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF CHAMPAIGN PARK DISTRICT:

Section 1. The following described tracts of land be and the same are hereby annexed to Champaign Park District, effective as of the date of passage of this ordinance and said tracts shall henceforth become and be a part of Champaign Park District the same as though originally included in said district.

Section 2. The territories hereby annexed are described as follows:

TERRITORY PURSUANT TO PETITION

(A Portion of 401 Gerty Drive and a portion of 200 St. Mary's Road, Champaign, Illinois)
Council Bill No. 2022-118

A part of the Northwest Quarter of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian, and also part of the Northeast Quarter of Section 24, Township 19 North, Range 8 East of the Third Principal Meridian, Champaign County, Illinois, more particularly described as follows with bearings based on the Illinois State Plane Coordinate System, East Zone:

Commencing at the southwest corner of the northwest Quarter of afore described Section 19, thence along the west line of said Section 19, North 0 degrees 16 minutes 33 seconds West 1300.61 feet, to a point on the westerly extension of the St. Mary's back of curb line, said point also being the POINT OF BEGINNING; thence along said curb extension, South 89 degrees 45 minutes 6 seconds West 22.92 feet, to the southerly extension of the First Street back of curb line; thence along said west curb line extension, North 0 degrees 13 minutes 42 seconds West 284.77 feet, to a line parallel with and offset 264 feet northerly from the north line of the southwest Quarter and southeast Quarter of the northwest Quarter of aforesaid Section 19; thence along said 264 foot offset line, North 89 degrees 36 minutes 22 seconds East 2826.36 feet, to the east line of the northwest Quarter of said Section 19, said east line also being the Urbana City boundary line; thence along said east line of the northwest Quarter of Section 19, South 0 degrees 36 minutes 32 seconds East 297.00 feet, to the south St. Mary's Road existing right of way line; thence along said south right of way line, South 89 degrees 36 minutes 22 seconds West 1164.30 feet, to the approximate west edge of an existing gravel drive; thence along said edge of drive, North 11 degrees 33 minutes 13 seconds West 8.17 feet, to the easterly extension of the south St. Mary's Road back of curb line; thence along said back of curb line and it's extension, South 89 degrees 45 minutes 6 seconds West 1639.50 feet, to the POINT OF BEGINNING, encompassing 18.891 Acres, more or less, all in Champaign County, Illinois.

PIN 30-21-19-400-010 (part) multiple addresses

This property is commonly known as 200 Saint Mary's Road, Champaign, Illinois.

A part of the Southeast and Northeast Quarters of the Southwest Quarter of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian, and also part of the Northeast Quarter of

the Northwest Quarter of Section 30, Township 19 North, Range 9 East of the Third Principal Meridian, Champaign County, Illinois, more particularly described as follows with bearings based on the Illinois State Plane Coordinate System, East Zone:

Commencing at the southwest corner of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian; thence along the south line of said Section 19, North 89 degrees 27 minutes 24 seconds East 1,546.46 feet, to the POINT OF BEGINNING; Thence along the East line of Parcel 1004 in the University of Illinois South Research Park, North 0 degrees 52 minutes 31 seconds West 2678.92 feet, to the north line of the Hazelwood existing R-O-W Easement, said line also being the easterly extension of the north line of said Parcel 1004; Thence along said easterly extension of Parcel 1004, North 89 degrees 25 minutes 12 seconds East 162.14 feet, to the approximate westerly edge of the existing gravel access drive; Thence along said approximate edge of the gravel access drive, South 0 degrees 2 minutes 29 seconds East 2613.99 feet, to the north Windsor Road right of way line; Thence at a right angle to said existing north Windsor Road right of way line, South 0 degrees 32 minutes 2 seconds East 195.00 feet, to the south Windsor Road right of way line; Thence along said south right of way line, South 89 degrees 27 minutes 58 seconds West 38.60 feet; Thence continuing along said south right of way line, North 82 degrees 56 minutes 21 seconds West 85.14 feet, to the southerly extension of the aforesaid East line of Parcel 1004 in the University of Illinois South Research Park; Thence along said southerly extension of the East line of Parcel 1004, North 0 degrees 52 minutes 31 seconds West 118.65 feet, to the POINT OF BEGINNING, encompassing 9.130 Acres, more or less, all in Champaign County, Illinois.

[PIN: 30-21-19-400-009 (part)]

Commonly known as 401 Gerty Drive, Champaign, Illinois

Together with any and all adjacent streets, highways, or parts thereof not now within the corporate limits of Champaign Park District, to the far side of said streets, highways or parts thereof.

Section 3. The Secretary of this Board is hereby authorized and directed to file a certified copy of this ordinance together with an accurate map of the territories hereby annexed, in the offices of the County Clerk and the Recorder of Deeds of Champaign County, Illinois.

Section 4. This ordinance shall be in full force from and after its passage and approval as required by law and all other terms of Ordinance #661, except as corrected herein, remain in full force and effect.

PASSED this _____ day of _____, 2023.

APPROVED this _____ day of _____, 2023.

Kevin J. Miller, President

ATTEST:

_____, Secretary

CERTIFICATE OF SECRETARY

I, _____, Secretary of Champaign Park District, do hereby certify that the foregoing is a true and correct copy of an Amended and Restated in Part Ordinance Annexing Territory to Champaign Park District duly adopted by the Board of Park Commissioners of said Park District at a regular meeting of said Board held the ____ day of _____ 2023.

Dated this _____ day of _____ 2023.

Jarrod Scheunemann, Secretary
Board of Park Commissioners
Champaign Park District




OFFICIAL SEAL

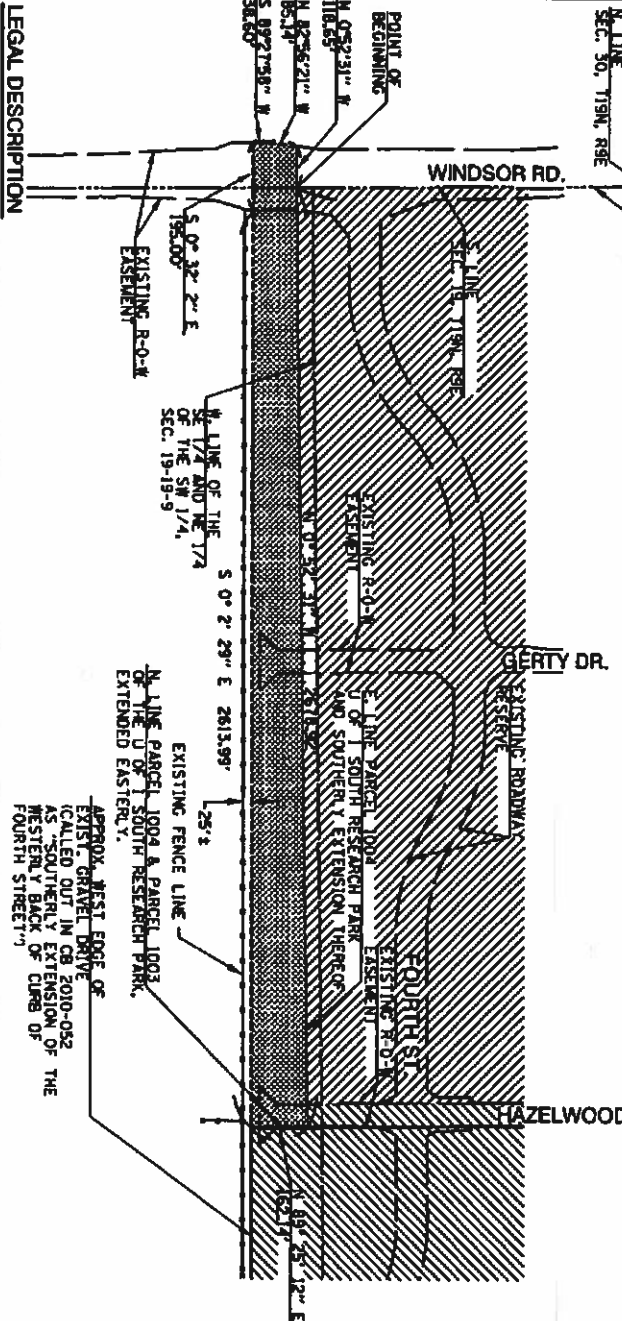
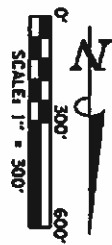
PREPARED BY AND RETURN TO:

Jarrod Scheunemann
Champaign Park District
706 Kenwood Road
Champaign, IL 61821

POINT OF COMMENCEMENT
 S.W. CORNER SEC. 19-19-9
 MONUMENT FOUND PER
 DOC. NO. 2010R1697

LEGEND

-  ANNEXATION AREA = 9.130 ACRES
-  PART OF AREA ANNEXED PER CB 2005-319
-  PART OF AREA ANNEXED PER CB 2010-052



LEGAL DESCRIPTION

A part of the Southwest and Northwest Quarters of the Southwest Quarter of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian, Champaign County, Illinois, and also more particularly described as follows with bearings based on the Illinois State Plane Coordinate System, East Zone:

Commencing at the southwest corner of Section 19, Township 19 North, Range 9 East of the Third Principal Meridian; thence along the south line of said Section 19, North 88 degrees 27 minutes 24 seconds East 1546.48 feet, to the POINT OF BEGINNING; thence along the East line of Parcel 1004 in the University of Illinois South Research Park, North 0 degrees 52 minutes 31 seconds West 2677.52 feet, to the north line of the Hazelwood existing R-O-W Easement, said line also being the easterly extension of the north line of said Parcel 1004; thence along said easterly extension of Parcel 1004, North 88 degrees 25 minutes 12 seconds East 162.14 feet, to the approximate westerly edge of the existing gravel access drive; thence along said approximate edge of the gravel access drive, South 0 degrees 27 minutes 48 seconds East 2613.99 feet, to the north Windsor Road right of way line; thence along said north Windsor Road right of way line, South 19 degrees 27 minutes 58 seconds West 38.60 feet, to the south Windsor Road right of way line; thence along said south right of way line, South 19 degrees 27 minutes 58 seconds West 38.60 feet, to the southerly extension of the gravel access drive; thence along said southerly extension of the gravel access drive, North 88 degrees 25 minutes 12 seconds West 162.14 feet, to the East line of Parcel 1004; North 0 degrees 52 minutes 31 seconds West 118.60 feet, to the POINT OF BEGINNING, encompassing 9.130 Acres, more or less, all in Champaign County, Illinois.

P.L.N. #30-21-19-400-008 (part)
 no address identified (part)

ANNEXATION PLAT OF
 A portion of the University of Illinois
 South Research Park.

City of Champaign
 Champaign County, Illinois
 Council Bill No.:
 Date Passed:

ClarkDietz

100 WEST CHERRY STREET
 CHAMPAIGN, ILLINOIS 61820
 PHONE: 219.244.0000 FAX: 219.244.0001

CENTRIQUE OF SURVEY
 STATE OF ILLINOIS
 COUNTY OF CHAMPAIGN

THIS IS TO CERTIFY THAT I, MARTHA
 TITZEL, AN ILLINOIS PROFESSIONAL
 LAND SURVEYOR, HAVE EXAMINED THE
 PLAT HEREIN SUBMITTED FOR AND
 ORIGINATOR AND DETECTOR AND THAT
 THE PROFESSIONAL SERVICE CONTAINS
 TO THE CLERK'S OFFICE, ILLINOIS
 STANDARDS FOR A BOUNDARY SURVEY
 MADE FOR THE CITY OF CHAMPAIGN, ILL.

SURVEY COMPLETED THIS 8TH DAY OF
 DECEMBER, 2019 A.D.
 REVISED: AUGUST 17, 2022 A.D.
 REVISED: JANUARY 13, 2023 A.D.



ILLINOIS PROFESSIONAL LAND SURVEYOR
 NO. 015, CHAMPAIGN COUNTY, ILLINOIS
 LICENSE EXPIRES 11/30/2023
 PROFESSIONAL DESIGNATION
 REGISTRATION NO. 1440980
 LICENSE EXPIRES 08/2023



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 12, 2023

SUBJECT: Foundation Board Member Appointees

Background

As of the May 8, 2023 meeting, the Champaign Parks Foundation will have four members whose terms are expiring, including Sheri Boberg, AJ Thoma, Patrick Harrington and Brian Holding. Due to other obligations, Board Members Boberg and Thoma will not be considering another term. The Foundation Board of Directors and staff appreciate all of the time and contributions made by these volunteer members and their presence on the board will be truly missed. Board Members Harrington and Holding have graciously agreed, pending approval by the Park District Board of Commissioners, to continue service on the Foundation Board of Directors for another two-year term.

With the resignation of Board Members Boberg and Thoma, four vacancies will become open on the Foundation Board of Directors.

Prior Board Action

Board Members Harrington and Holding have both previously been appointed to the Foundation Board of Directors by the Park District Board of Commissioners.

Budget Impact

None

Recommended Action

In the absence of a quorum for the regular meeting, per the bylaws of the Foundation, an electronic (email) vote of the Board of Directors of the Champaign Parks Foundation was taken on March 20, 2023. With a majority vote, the Foundation Board recommended that both Patrick Harrington and Brian Holding's names be forwarded to the Park District Board of Commissioners for consideration of appointment to the Champaign Parks Foundation Board of Directors, for two-year terms, expiring May, 2025.

Prepared by:

Laura C. Auteberry
Development Director

Reviewed by:

Sarah Sandquist
Executive Director

**RESOLUTION
REAPPOINTING DIRECTORS
TO THE CHAMPAIGN PARKS FOUNDATION**

WHEREAS, the Champaign Park District Board of Commissioners formed the Champaign Parks Foundation, a not for profit corporation, duly authorized to transact business in the State of Illinois;

WHEREAS, the Champaign Parks Foundation was formed for the purpose of creating and carrying out a capital campaign and accepting and managing donations and gifts for the benefit of the Champaign Park District, including without limitation, land, cash and marketable securities;

WHEREAS, the Champaign Park District's appointed Commissioner liaison and Executive Director serve on the Board of Directors as voting members in addition to the other appointed Board members;

WHEREAS, the Champaign Park District's Board of Commissioners is to appoint Champaign Parks Foundation Board members to serve terms as set forth in the bylaws; and

WHEREAS, the Board of Commissioners has contacted community members who have shown an interest in the success of the Champaign Park District, its facilities and services, as well as serving on the Champaign Parks Foundation Board of Directors.

NOW, THEREFORE, BE IT RESOLVED, that the Champaign Park District Board of Commissioners hereby reappoints Patrick Harrington and Brian Holding for two-year terms expiring in May of 2025.

APPROVED by the Board of Commissioners of the Champaign Park District this 12th day of April 2023.

Kevin J. Miller President

Jarrold Scheunemann, Secretary



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 12, 2023

SUBJECT: Playground Surfacing Mulch Bid

Background

This is a bid for the purchase of Playground Surfacing Mulch for the 2023/2024 fiscal year. This material is used within playgrounds as safety surfacing. This is a routine maintenance practice done yearly to assure adequate fall protection for playground users.

An invitation to bid was published in *The News-Gazette* and bids were opened and read aloud on Tuesday, April 4, 2023. The results are as follows:

<u>Prior</u>	BIDDER	BASE BID/YD³ DELIVERED
	J & L Morris Trucking	\$18.50
	Stillwater Mulch, Inc.	\$18.90

Board Action

The Park Board has approved this expenditure each fiscal year.

Previous year's bids:

Budget Impact

\$35,000 has been budgeted in the 2023/2024 Budget for Playground Surfacing.

Year	Distributor	Base Bid/Cu. Yd.
FY22-23	J & L Morris Trucking	\$18.25
FY21-22	J & L Morris Trucking	\$17.50
FY20-21	J & L Morris Trucking	\$17.50
FY19-20	Stillwater Mulch, Inc.	\$17.90
FY18-19	J & L Morris Trucking	\$16.30

Recommended Action

Staff recommends accepting the low, responsible bid and authorizing the Executive Director to purchase playground surfacing (Fibar) from J & L Morris Trucking at a bid price of \$18.50 per cubic yard delivered.

Prepared by:

Daniel J. Olson
Director of Operations

Reviewed by:

Sarah Sandquist
Executive Director



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 12, 2023

SUBJECT: Gutters and Exterior Beams Install and Replacement

Background

The West Operations Shop, does not have gutters on the west side and has sixteen roof beams that are rotting. This project would remove and replace the rotted beams and adds a gutter to control water from running towards the foundation and keep water off the ADA ramp. The add alternate includes downspout pieces and tile line to run five of the seven downspouts away from the building.

An invitation to bid was published in *The News-Gazette* and bids were opened and read aloud on Tuesday, April 4, 2023. The results are as follows:

BIDDER	BASE BID	ALTERNATE 1
Brothers Sheet Metal	\$39,401.00	--
CAD Construction, Inc	\$41,000.00	\$6,000.00

Prior Board Action

The Park Board has approved this expenditure for FY22-23 as part of the Capital Improvement Plan.

Budget Impact

\$18,000.00 has been budgeted in the 2022/2023 Capital Budget year.

Recommended Action

Staff recommends rejecting all bids and the add alternate due to bids exceeding available budgeted funds.

Prepared by:

Daniel J. Olson
Director of Operations

Reviewed by:

Sarah Sandquist
Executive Director



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 12, 2022

SUBJECT: Ratification of an Amendment to an Agreement for Natural Gas Rates

Background

The Park District has been a member of an energy co-operative through the consulting firm CQI Associates since April 2007. CQI has worked on behalf of the Park District to obtain the best natural gas rates over time, is the Park District's consultant on utility rates, and handles all the bidding requirements. Shelby Dupont from CQI recently reached out to staff about the Park District's natural gas rate.

The Park District had been utilizing a monthly portfolio program for its gas rate since 2010. Due to inflation, Ms. Dupont informed staff that this program is no longer beneficial and recommended immediate action to approve an 18-month fixed price of 0.558 per therm from Constellation. The Park District paid between 0.6 and 0.9 per therm this past winter season on the monthly portfolio program.

Prior Board Action

The Board of Commissioners authorized the Executive Director to enter a contract with Integrys for the purchase of natural gas in June of 2010.

November 2014: Integrys Energy Services joined the Exelon portfolio under the retail branch, Constellation.

Budget Impact

CQI estimates the Park District will annually save \$20,212 pursuant to the amended agreement terms.

CQI Associates

Market - Progress Report

4/7/2023

Report Date	4/7/2023
Service	Natural Gas
Region/ Market	Illinois
Distribution Company	Ameren

Champaign Park District

Current Supplier:	CNE		
Current Contract Term Dates:	Monthly now Fixed Rate	Estimated Annual Therms	Current Annual Cost
NEW Current Contract Rate:	\$0.55800	102,600	\$57,251

	Monthly Rate per therm	Estimated Annual therm	Estimated Annual Cost if on the Ameren WINTER Rate
Monthly - Winter Peak Average 2022-23	\$0.75500	102,600	\$77,463

Estimated Annual Savings Comparing Current Contract to Monthly

\$20,212

Savings Percentage

26.1%

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.

Recommended Action

Staff recommends the Board ratify the amendment to its energy agreement to fix the Park District's natural gas therm rates at 0.558 with Constellation for eighteen (18) months.

Prepared by:

Andrea N. Wallace, CPA
Director of Finance

Reviewed by:

Sarah Sandquist, CPRE
Executive Director

05/24/2010 10:58 FAX 217 355 8421

CHAMPAIGN PARK DISTRICT

002/008



RETAIL GAS SALES AGREEMENT

Integrus Energy Services – Natural Gas, LLC, a Wisconsin corporation, (hereinafter referred to as the "Seller") and Champaign Park District, (hereinafter referred to as the "Buyer") each a "Party" and collectively "Parties", hereto agree as of May 12, 2010 to the terms of this Retail Gas Sales Agreement, including the attachment A, if any (collectively the "Agreement"). Seller agrees to sell and schedule for delivery to Buyer, and Buyer agrees to purchase and receive from Seller, a quantity of Gas for the account number(s) identified below (the "Account Numbers") pursuant to the terms that follow:

- 1. QUANTITY:** Full Requirements for (i.e. the quantity of Gas consumed by) the Account Numbers.
- 2. PRICE:** *IL Co-Op 12 Balanced Procurement Program* (the "Program") prices. The IL Co-Op 12 Balanced Procurement Program price employs a purchasing strategy that establishes a fixed commodity price for a pre-determined percentage of the monthly forecasted quantity each month, such that by the delivery month approximately 50% of the forecasted quantity for the Program has an established fixed price for its commodity price component. The remainder of the forecasted use for the Program will be priced at prevailing market rates for the delivery month. The pre-determined percentage of the monthly forecasted quantity for which a fixed Commodity Component price is established each month will be approximately 4%.
- 3. OTHER CHARGES:** The Price will include the commodity component as detailed above, and basis/transportation price components, plus any administrative charges as well as any applicable charges or credits associated with mid-month supply adjustments to keep participant accounts balanced pursuant to the Balancing Section below. *The Price will not include other charges, if any, specifically itemized in the Agreement.* The Price is determined on an aggregated basis based on all costs to the Program and applied pro-rata based on monthly usage such that all participants in the Program for the applicable Service Level and Utility rate class shall receive the same Price. If Buyer's Use or operation increases the costs of managing the Program or the Price to Program participants such that Seller, in its sole discretion concludes that it would be inappropriate for other Program participants to bear the costs attributable to Buyer, then Buyer agrees to bear these incremental costs, which if applicable will be listed separately from the Price on the invoice. The Price and/or terms of the Agreement may be adjusted by Seller with thirty days written notice to Buyer, to reflect charges associated with any change in the administration of, a supplement to, a modification of, or a replacement of any law, statute, regulation, tariff, or any governmental permit or approval that impacts the manner in which Seller fulfills or the costs associated with Seller fulfilling its obligations under this Agreement.
- 4. SERVICE LEVEL:** Sales and purchase will be on a *Secondary Firm* basis such that either Party may interrupt its performance only if such performance is prevented by either (i) an event of Force Majeure, or (ii) a curtailment in firm transportation using secondary receipt or delivery points.
- 5. BALANCING:** Seller agrees to monitor and review all information provided to the Seller by Buyer and Utility regarding Buyer's gas Use. Based on such information, Seller shall use commercially reasonable effort to keep Buyer within the balancing parameters established by Utility and shall bear financial responsibility for all fees, penalties, costs or charges (In cash or in kind) assessed by Utility ("Imbalance Charges") resulting from Seller's failure to act in a commercially reasonable manner with respect to balancing and/or nominations. Buyer hereby appoints Seller as its agent for the purposes of balancing, including the receipt of current and historic Usage data from Utility. Buyer agrees to (i) assist Seller in the timely collection of data directly and through Utility, and (ii) notify Seller in advance of any material changes in expected usage patterns relative to historic usage patterns. If Usage data is unavailable electronically, Buyer shall obtain usage data manually and deliver that information weekly via electronic mail or facsimile, or as requested by Seller. When Buyer's Account Numbers are enrolled in the Program, Seller shall acquire any inventory of Gas allocated to Buyer's Account Number(s) ("Stored Gas") and credit Buyer for that inventory at prevailing market rates. During the term of this Agreement, any Stored Gas shall be Seller's until consumed and paid for by Buyer. If this Agreement is terminated, Seller shall have the right to credit Buyer's Account Number(s) with Stored Gas and/or charge Buyer prevailing market rates as adjusted for Fuel for Stored Gas, which will be listed separately from the Price on the invoice. If applicable, all LST fees shall be passed through to Buyer and itemized on the invoice.
- 6. DELIVERY POINT:** Ameren, (also the "Utility"). Seller shall schedule the Gas purchased and sold hereunder for delivery at the Delivery Point identified above, and title to all Gas purchased and sold hereunder shall pass from Seller to Buyer at the Delivery Point.
- 7. TERM AND RENEWAL:** Buyer's term will begin at the later of (i) day after the first meter read in August of 2010 or (ii) acceptance by the Utility of Seller as Buyer's gas supplier and will continue until either party exits the program as described below. *Exiting the program:* Either Party may terminate a service under this Agreement by providing twelve (12) months' written notice pursuant to Section 16 of the Agreement.
- 8. BILLING AND PAYMENT:** Seller shall submit to Buyer an Invoice setting forth the quantity of Gas purchased by Buyer during the preceding month and the total amount due. Billing will be based on actual Use plus applicable Fuel. Buyer will pay the amount due by the due date on the invoice. In the event the Buyer fails to pay the amount due to Seller when due, the unpaid amount shall accrue at a rate equal to one and one half percent (1 1/2%) per month, provided that in no event shall such rate exceed the maximum rate allowed by law, compounded daily from the date such payment is due until the same is paid. If Buyer fails to pay any invoice rendered hereunder beyond five (5) days after the due date of such invoice, then Buyer shall be in default and Seller, in addition to all other legal remedies available to it, shall have the right to (a) discontinue any service(s), (b) suspend further sales of Gas until such default has been cured, and/or (c) terminate this Agreement with at least two business days notice. Amounts due of \$50,000 or more shall be paid by wire or ACH. Seller will also receive an invoice from the Utility for the Utility's charges. Such invoice shall be a separate document from Seller's Invoice and will be subject to the Utility's billing and payment procedures.

05/24/2010 10:58 FAX 217 355 8421

CHAMPAIGN PARK DISTRICT

003/006

9. **FINANCIAL RESPONSIBILITY:** When reasonable grounds for insecurity of payment arise Seller may demand adequate assurance of performance. Adequate assurance of performance must be delivered to Seller no later than three (3) business days after the date of request, and must be in form, from an issuer, and in an amount, acceptable to Seller. If Buyer fails to provide adequate assurance of performance as provided in this Section, then Buyer shall be in default and Seller may terminate this Agreement with at least two business days' written notice. If Seller terminates this Agreement pursuant to this Section 8, Seller has the right to liquidate any or all of the Buyer's forward gas purchases and to set off all amounts due to Seller that Buyer is currently in arrears, if any, as provided in Section 13.1 below. Seller's damages shall include any losses suffered as a result of liquidating Seller's position(s) that support Buyer's fixed forward prices. In the event either Party shall (i) make an assignment or any general arrangement for the benefit of creditors; (ii) default in the payment obligation to the other Party; (iii) file a petition or otherwise commence, authorize, or acquiesce in the commencement of a proceeding or cause under any bankruptcy or similar law for the protection of creditors or have such petition filed or proceeding commenced against it; (iv) otherwise become bankrupt or insolvent (however evidenced); or (v) be unable to pay its debts as they fall due; then the other Party shall have the right to either withhold and/or suspend deliveries or payment, or terminate the Agreement without prior notice, in addition to any and all other remedies available hereunder.

10. **TITLE, TAXES:** Seller warrants title to all Gas delivered hereunder, that it has good and lawful authority to sell the same that said Gas is free from liens and adverse claims of every kind. Seller warrants that Gas delivered hereunder shall meet Utility specifications. Seller shall pay or cause to be paid all production, severance or similar taxes lawfully levied on Seller, on the gas, or on any transaction giving rise in taxes, and applicable to the Gas delivered hereunder which accrue prior to its delivery to Buyer at the Delivery Point(s), and Seller shall hold Buyer harmless therefrom. Buyer shall pay all taxes lawfully levied on Buyer applicable to such Gas at and after delivery to the Delivery Point and shall hold Seller harmless therefrom. Notwithstanding the foregoing, in the event that sale of Gas, or any of the transactions contemplated hereunder are subject to, or become subject to, any state or local gas revenue, utility, sales, use, gross receipts, commercial activity, excise, or ad valorem tax that Seller is obligated to remit to any taxing authority, Buyer shall reimburse Seller for any such taxes remitted by Seller in connection with this Agreement. Buyer shall provide Seller with evidence of any applicable exemption or exclusion from such taxes in the appropriate state(s) as applicable. Buyer and Seller agree that this Agreement is made in De Pere, WI.

11. **ASSIGNMENT:** This Agreement shall be binding upon and inure to the benefit of the respective heirs, representatives, successors, and assigns of the Parties hereto, provided however, this Agreement shall not be assigned or transferred by either Party without the prior written consent of the other Party, which consent shall not unreasonably be withheld. Notwithstanding the foregoing, Buyer and Seller each may assign this Agreement to its parent, affiliate, or subsidiary as long as notice is provided and the assigning party retains liability for the obligations thereunder.

12. **FORCE MAJEURE:** In the event either Party is rendered unable, wholly or in part, by Force Majeure to carry out its obligations under this Agreement, other than to make payments due hereunder, the obligations of each Party, so far as they are affected by such Force Majeure, shall be suspended during the period of Force Majeure.

13. **THIRD PARTY CLAIMS:** Seller shall have responsibility for and assume any liability with respect to claims arising prior to the delivery of Gas to Buyer at the specified Delivery Point(s). Buyer shall have responsibility for and any liability with respect to claims arising from or related to the delivery of Gas at and after the Delivery Point(s).

14. **REMEDIES:** Buyer's sole and exclusive remedy in the event Seller is unable to provide the Quantity is an amount equal to the positive difference, if any, between the purchase price paid by Buyer for replacement gas less the applicable Price, multiplied by that portion of the Quantity not delivered by Seller, plus any Imbalance Charges proximately caused by Seller's failure to deliver. Seller's sole and exclusive remedy in the event Buyer is unable to take the Quantity is an amount equal to the positive difference, if any, between the Price specified herein and the net price received by Seller from the resale of such Gas, adjusted for reasonable incremental transportation differential to the new delivery point, multiplied by the portion of the Quantity not bought by Buyer, plus any Imbalance Charges proximately caused by Buyer's failure to take. Any Gas price using a fixed price shall be considered the first Gas through the meter, provided that if (a) there are multiple fixed price tiers and (b) there is a partial performance for any reason, then the volumes shall be allocated on either a 'first-in first-out', 'last-in first-out', or pro-rata basis as determined by the performing Party in its sole discretion. If this Agreement is terminated as a result of default, Seller has the right to liquidate any or all of the Buyer's forward gas purchases and set off all amounts due to Seller, or add to the amounts due Seller in the event that the price at liquidation is less than Buyer's forward purchase price.

15. **LIMITATIONS:** EXCEPT AS PROVIDED IN SECTION 9 HEREIN, SELLER EXPRESSLY DISCLAIMS ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OF MERCHANTABILITY, AND FITNESS FOR PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALINGS OR USE OF TRADE. IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER THIS AGREEMENT, WHETHER IN CONTRACT, IN TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY), OR OTHERWISE, FOR INCIDENTAL, CONSEQUENTIAL, SPECIAL, OR PUNITIVE DAMAGES.

16. **MISCELLANEOUS:** Buyer acknowledges and agrees that Seller will be the sole entity supplying Gas for Use by Buyer's Account Numbers. The sale of Gas herein is subject to applicable federal and state laws, orders, rules and regulations and to the Federal Energy Regulatory Commission rules and regulations or successor agency having jurisdiction. Either Party shall have the right to question or contest any such law, ordinance, order, rule, or regulation. If any provision in this Agreement is determined to be invalid, void or unenforceable by any court having jurisdiction, such determination shall not invalidate, void, or make unenforceable any other provision, agreement or covenant of this Agreement. This Agreement sets forth all understandings between the Parties respecting the terms and conditions of any transaction herein described. All prior agreements, understandings and representations, whether consistent or inconsistent, oral or written, between the Parties are merged into and superseded by this written Agreement. This Agreement related hereto may be executed and delivered in counterparts (including by facsimile transmission or as an attachment to an e-mail transmission), each of which will be deemed an original and all of which constitute one and the same instrument. Buyer represents to Seller that (a) it has made its own independent decisions to enter the transaction and its decisions are based on its own judgment and upon advice from such advisors as it has deemed necessary; (b) Buyer is capable of assessing the merits and understands and accepts the terms, conditions and risks of the transaction; (c) Seller is not acting as a fiduciary for, or an advisor to, Buyer in respect to the transaction; (d) it understands that any corresponding futures hedge referenced by Seller is owned by Seller for Seller's price protection and that no representation has been made by Seller that a position in futures is held by Seller for Buyer's benefit; (e) it has the ability to make and take delivery of the commodity and is

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CHAMPAIGN PARK DISTRICT

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entering into transactions hereunder for purposes related to its business as such, and (f) it is a "forward contract merchant" and that this Agreement is a "forward contract" as such terms are defined in the U.S. Bankruptcy Code. The addresses for notices and billing are provided below as it may be amended from time to time. All notices required pursuant to this Agreement may be sent by facsimile, a nationally recognized overnight courier service, or first class mail. Notice shall be deemed effective when received on a business day by the addressee. No failure by either Party to enforce any right, obligation or remedy hereunder shall operate as a waiver of any of the foregoing, or the waiver of any future right, obligation or remedy, whether of like or different character or nature. Each Party consents to the recording of telephonic conversations with respect to transactions under this Agreement without further notice, agrees to provide to its employees such notice of recording that may be required by applicable law, regulation or tariff, and agrees that it will not contest the admissibility of any recording of such telephonic conversations. The headings throughout this Agreement are inserted for reference purposes only, and are not to be construed or taken into account in interpreting the terms and provisions of any Article, not to be deemed in any way to qualify, modify or explain the effects of any such term or provision. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF ILLINOIS. Each Party to this Agreement represents and warrants that it has full and complete authority to enter into and perform this Agreement. Each person who executes this Agreement on behalf of either Party represents and warrants that it has full and complete authority to do so and that such Party will be bound thereby. There are no Third Party Beneficiaries to this Agreement and none are intended. If telemetry applies to Buyer's Utility rate class during the term of this Agreement, Buyer acknowledges and agrees that it shall be responsible for installing and/or maintaining a proper meter and telephone line. As a convenience to Buyer, Seller may arrange for telemetry service or repairs to be provided and Buyer agrees it shall be responsible for any costs associated with such service and repairs. IN AMPLIFICATION, AND NOT LIMITATION, OF SECTION 14 OF THE AGREEMENT, SELLER MAKES NO WARRANTY OF, AND ASSUMES NO RESPONSIBILITY FOR, THE SATISFACTION OF PRICE ASSUMPTIONS A BUYER MIGHT HAVE FOR PRICES SECURED UNDER THIS PROGRAM AND AND/OR FOR PRICES SECURED UNDER THIS PROGRAM RELATIVE TO OTHER PURCHASING OPPORTUNITIES.

17. DEFINITIONS: Capitalized terms not otherwise defined herein, shall have the following meaning: "Fuel" shall mean the difference between the quantity scheduled to the applicable Delivery Point and the quantity received at the meter location as converted to a per unit charge; "Gas" shall mean natural gas, which is in conformance with the quality specifications of the Utility; "LST" is a rate class and term defined in Peoples Gas and North Shore Gas tariffs; "Usage or Use" shall mean for the applicable meter, the difference in meter readings recorded by Utility during a specific period of time. The difference in meter readings may be converted by Utility to a calorific measurement pursuant to the applicable Utility tariff.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement to be effective on the day and year first written above.

SELLER: INTEGRYS ENERGY SERVICES - NATURAL GAS, LLC.

BUYER: CHAMPAIGN PARK DISTRICT

BY: Daniel J. Verbanac

BY: Bobbie Herakovich

NAME: Daniel J. Verbanac

NAME: BOBBIE HERAKOVICH

TITLE: President

TITLE: EXECUTIVE DIRECTOR

DATE: 5/28/2010

DATE: 5/31/10

SELLER'S NOTICE ADDRESS:
IntegrYS Energy Services - Natural Gas, LLC,
Attn: Account Management
500 West Madison, Ste 3300
Chicago, IL 60661
Fax: 830-396-5200

BUYER ACCOUNT NUMBERS and SERVICE ADDRESSES:
 Check here if Attachment A is attached and made a part of this Agreement.

Please check one box each for the Billing and Notice address

(1) Account Number: 16750-64001
1405 Crescent Dr Aquatic Center
Champaign, IL Billing Address Notice Address

(2) Account Number: 44397-66097
2208 Sangamon Dr
Champaign IL Billing Address Notice Address

(3) Account Number: 77556-04976
2311 W John St
Champaign, IL Billing Address Notice Address

(4) Account Number: 38437-10899
36437-10899
Champaign, IL Billing Address Notice Address

THIS AGREEMENT IS NOT BINDING ON SELLER UNTIL EXECUTED BY SELLER.

Internal Use Only: AE:None Exclusive Agent: Nanie Ervey

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CHAMPAIGN PARK DISTRICT

005/000



ATTACHMENT A TO THE RETAIL GAS SALES AGREEMENT

This Attachment A is attached to and made a part of the Retail Gas Sales Agreement by and between Integrus Energy Services - Natural Gas, LLC. and Champaign Park District ("Buyer") dated May 12, 2010.

The terms of the Retail Gas Sales Agreement referenced above apply to Buyer's ACCOUNT NUMBERS indicated below. In addition, Buyer's billing address and notice address are indicated in the table below.

	Account Number	Service Address	<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
1	78241-2 0494	512 Grove St Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
2	96498-3 3007	910 Harris Ave Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
3	39358-1 2814	800 N Harris Ave Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
4	60450-2 8774	1311 W Church St Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
5	77692-C 2018	201 W Park Ave Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
6	25942-S 4416	2802 Farber Dr Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
7	78661-E 5139	301 N Randolph St Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
8	82797-S 8730	2500 W Springfield Ave Champaign, IL	<input type="checkbox"/> Billing Address	<input checked="" type="checkbox"/> Notice Address
9	BILLINC	706 Kenwood Rd Champaign, IL 61853	<input checked="" type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
10			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
11			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
12			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
13			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
14			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
15			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
16			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
17			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
18			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
19			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
20			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
21			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
22			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
23			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
24			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
25			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address
26			<input type="checkbox"/> Billing Address	<input type="checkbox"/> Notice Address

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CHAMPAIGN PARK DISTRICT

006/008

**AMEREN ENERGY FUELS AND SERVICES
GAS TRANSPORT CUSTOMER, AGENT/BROKER AUTHORIZATION FORM
(This form is required)**

By signing below the undersigned Customer agrees to the following terms:

1. The agent/broker listed below is authorized to make nominations with Ameren Energy Fuels and Services on behalf of Customer for the account(s) listed below with AmerenCILCO, AmerenCIPS, AmerenIP, or AmerenUE.
2. The agent/broker will be given access to all information that Ameren Energy Fuels and Services may provide from time to time on the USMS - Gas Transportation System regarding Customer's account(s).
3. The agent/broker has a relationship (contractual or otherwise) with Customer and is not necessarily a business party of AmerenCILCO, AmerenCIPS, AmerenIP, AmerenUE or Ameren Energy Fuels and Services. Ameren Energy Fuels and Services, AmerenCILCO, AmerenCIPS, AmerenIP, and AmerenUE's obligations are to their customers and not their customer's brokers.
4. Customer shall notify, in writing, Ameren Energy Fuels and Services in the event Customer terminates an existing relationship with the agent/broker.

Please list below the agent/broker that you are giving authorization.

Agent/broker's Company Name: Integrus Energy Services
 Address: 500 W. Madison St, Citicorp Center, 33rd Fl, Chicago, IL 60661
 Contact Name: Joel Ruetten
 Phone Number: (920) 617- 6421

I authorize this broker to include me in a pool group: Yes No (Circle One)
 I authorize this broker to make bank transfers: Yes No (Circle One)

THIS SECTION ONLY APPLIES TO ILLINOIS CUSTOMERS

A RG12 form must be submitted to Ameren if this agent/broker will be collecting gas revenue tax for your account(s). If no form is received, Ameren will apply Gas Use Tax to your account(s). If you are exempt from Gas Use Tax, a RG61 is required. Please send the completed RG12 or RG61 form to Bob Cecil, Ameren Corporation, P.O. Box 68149, St. Louis, MO 63103.

Customer Signature: [Signature] Date: 5/31/10
 Title: EXECUTIVE DIRECTOR
 Company: CHAMPAIGN PARK DISTRICT
 Account Number(s): SEE ATTACHED

Fax to: Mike Garrett: (317) 535-5006
 or Mail to: Ameren Energy Fuels and Services
 Attn: Mike Garrett
 607 East Adams Street
 Springfield, IL 62739

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CHAMPAIGN PARK DISTRICT

007/008



Non-Residential Gas Services Agreement for Natural Gas Customers

*Mandatory Fields

Date: 5-12-10

Requested Effective Date: August 1, 2010

*Customer: Champaign Park District

*Contact Person:

*Account No: See Attached

*Contact Phone: *Contact Fax:

*Contact Email Address:

Mark the applicable Ameren Illinois Utilities Gas Service the customer receives:

- AmerenCILCO AmerenCIPS AmerenIP

Mark the applicable rider: Rider 5 Rider 7

Enter the applicable rate: GDS 2 GDS 3 GDS 4 GDS 5

MDCQ:

MDCQ is the maximum number of Therms of gas Ameren Illinois Utilities shall be obligated to deliver to the Customer on any day. Usage on any day in excess of the MDCQ shall be subject to MDCQ Override Charges, if applicable.

Customer's Requested Maximum Daily Contract Quantity (MDCQ): (Therms)

Tax Information:

Gas Use Tax:

- Customer is exempt from Gas Use Tax? Yes No If yes, submit Form RG-61 and one of the following must be checked:
By a business located in an enterprise zone certified by the Department of Commerce and Economic Opportunity.
By a government body or entity organized and operated exclusively for charitable, religious, or educational purposes.
In the production of electric energy.
In a petroleum refinery operation.
In a liquefaction and fractionation processes that produce value-added natural gas by-products for resale.
In the production of anhydrous ammonia and downstream nitrogen fertilizer products for resale.

Gas Revenue Tax:

- Customer is Exempt from Gas Revenue Tax? Yes No If yes, one of the following must be checked:
Receipts from interstate commerce
Receipts from re-billable service (sale for resale)
Federal Government
Certified Enterprise Zone - Submit the certificate from DCEO and a letter from the IL-Dept of Revenue

NOTE: If you purchase gas from an Illinois broker or marketer and pay tax on the purchase, you must provide a completed Form RG-12 to your delivering supplier to prevent your delivering supplier from charging you Gas Use Tax.

Customer: Champaign Park District
By: (Authorized Customer Representative)
Date Accepted: 5/24/10

Ameren Illinois Utilities
AmerenCILCO AmerenCIPS AmerenIP
By: (AIU Representative)
Date Accepted:

Save as Print

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CHAMPAIGN PARK DISTRICT

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Champaign Park District
Account Number Rate Class
16750-64001 GDS 3
44397-86097 GDS 2
77556-04976 GDS 2
36437-10899 GDS 2
78241-20494 GDS 2
96499-33007 GDS 2
39358-12814 GDS 2
60450-29774 GDS 2
77692-02018 GDS 3
25942-94416 GDS 2
78661-85139 GDS 2
82797-98730 GDS 2



November 2014

SHANNON ACCOUNTS PAYABLE
CHAMPAIGN PARK DISTRICT
706 KENWOOD RD
CHAMPAIGN IL 61821-4100

Dear IntegrYS Energy Services Customer,

Today, IntegrYS Energy Services is joining the Exelon family of companies and will be operated as part of Constellation's retail business. Constellation is a leading competitive supplier of power, natural gas, renewable energy and energy management products and services for homes and businesses across the continental US. Together with IntegrYS, Constellation now serves more than 2.5 million residential, public sector and business customers, including more than two-thirds of the Fortune 100. The acquisition brings together two successful energy companies with a strong track record of delivering first in class value to customers. The combined company will offer customers a broader array of energy products and solutions to help customers manage their overall energy portfolio.

Over the next several months, we will be working to integrate the two systems, people and processes while ensuring a seamless and valuable customer experience for your company. In the near term, we will move to the Constellation brand but you may see both the IntegrYS and Constellation legal entities operating independently in the marketplace until we integrate the businesses. Existing customers of IntegrYS will be able to see immediate benefits from the increased scope and resources of the combined company.

IntegrYS Energy Services, going forward Constellation, will honor your existing contracts without changes. That means current pricing, terms and conditions will remain the same throughout the term of your contract. You will continue to receive your bills from IntegrYS Energy Services and remit your payments as you do today. There will be some changes after the two companies are fully integrated. We will keep you informed about any changes to your bill or payments.

As additional news relative to the integration becomes available, we will keep our customers informed. In the meantime, please visit www.integrYSenergy.com to view a listing of Frequently Asked Questions. If you have additional questions, please contact your IntegrYS representative or our dedicated account management team at 877-768-9995.

Thank you for your business and your trust in IntegrYS as your energy provider. We are excited about joining the Exelon family and bringing even more value to you and our customers across the country.

Sincerely,

Dan Verbanac
President, IntegrYS Energy Services

Mark Huston
President, Constellation Retail



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 5, 2023

SUBJECT: FY23-24 Garment Bids

Background

In order to be fiscally responsible with taxpayer money, staff requests bids for garment needs each year. Items requested each year in the garment bid include staff uniforms, staff garments, volunteer shirts, program awards, and participant garments.

Prior Board Action

At the March 9, 2022 Regular Board meeting, the Board approved awarding the FY 22-23 garment bids to various vendors in the amount of \$37,713.87.

Bid Results

The invitation to bid was published in the News-Gazette. Bids were sent to sixteen (16) vendors, including six (6) in Champaign County. Staff received five (5) back, two (2) of which were local. The bids were opened and acknowledged as being received on March 21, 2023. Staff requested bids for seventy-five (75) items, the same amount requested in FY 22-23. The bids were awarded based on the lowest responsible bid per item. The bid totals below represent the cumulative bid amounts for all items in which that bidder was the lowest responsible bid and staff propose accepting the bids. Eleven (11) items unfortunately had no bids and will need separate quotes for purchasing. Additionally, staff propose to reject three (3) bids for the following reasons:

Item #13: Staff propose to reject the bid and no longer order this item because it exceeds the Park District's budget for this item.

Item #52: Staff propose to reject the bid because the vendor substituted an alternative product that exceeded the budgeted amount.

Item #63: Staff propose to reject the bid because the item is no longer needed due to programmatic changes.

Bidder	Bid Total
Sunburst Sportswear, Glendale Heights, IL	\$27,659.34
Original Watermen, Vista, CA	\$6,966.00
Dixon Graphics, Champaign, IL	\$4,775.31
Leadaz Athletic Footwear, Champaign, IL	\$1,909.00
Challenger Teamware, Naperville, IL	\$1,850.00
Total:	\$43,159.65

Budget Impact

Staff budgeted \$43,822.06 for participant and staff uniforms across various budgets in the FY 22-23 program, facility budget, and administrative budgets. Eleven (11) items did not receive a bid. This indicates that garments totals will exceed the budget because additional quotes will be required. However, total expenses will vary depending on final orders and numbers.

Recommended Action

Staff recommends accepting bids for garments from the lowest responsible bidder for all items other than items 13, 52, and 63, in the amount of \$43,159.65. The quantities bid are approximations only and therefore final purchase may differ. The purchase order quantity will cover the actual needs of the District at the time the order is placed and final prices may change, but the companies awarded provided the lowest responsible bid should we chose to order.

Prepared by:

Jimmy Gleason
Director of Revenue Facilities

Reviewed by:

Sarah Sandquist
Executive Director

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
1	5/15/2023	CPD All Staff Shirts	T-shirts	ADULT S-XL: 220 2XL: 23 3XL: 14 4XL: 9 TOTAL: 266	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Royal Blue	White	Yes	1 - left crest; full-back	Gleason, Jimmy	\$1,395.30	\$2,335.78	No bid	No bid	No bid
2	9/1/2023	CPD All Staff Shirts	T-shirts	ADULT S-XL: 114 2XL: 17 3XL: 10 4XL: 9 TOTAL: 150	Long-Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Royal Blue	White	Yes	1 - left crest; full-back	Gleason, Jimmy	\$1,351.84	\$2,075.20	No bid	No bid	No bid
3	5/1/2023	Prairie Farm: Staff Shirts	T-shirt	ADULT S-XL: 46 2XL: 4 3XL: 0 4XL: 0 TOTAL: 50	Crew neck, 100% cotton preshrunk, 6 oz. or better	Forest Green	Yellow	Yes	1-left crest; 1- back	Galvin, David	\$257.44	\$602.13	No bid	No bid	No bid
4	5/23/2023	Prairie Farm: Pee Wee Farmers Shirts	T-shirt	TODDLER 2T - 5T: 60 YOUTH S-XL: 10 TOTAL: 70	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Red	White	Yes	1-full front	Galvin, David	No bid	\$577.06	No bid	No bid	No bid
5	5/23/2023	Prairie Farm: Farmhand Shirts	T-shirt	YOUTH S-XL:50 ADULT S-XL: 10 TOTAL: 60	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Orange	White	Yes	1-full front	Galvin, David	\$258.00	\$508.92	No bid	No bid	No bid
6	7/1/2023	Prairie Farm: Barnyard Fun Camp Shirts	T-shirt	YOUTH S-XL: 26 ADULT S-XL: 2 TOTAL: 28	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Navy Blue	White	Yes	1-full front	Galvin, David	\$140.16	\$301.28	No bid	No bid	No bid
7	6/1/2023	Dev Sports: Iddy Bidy Baseball	T-Shirts	YOUTH S-XL: 80 TOTAL: 80	Gildan 8000B- Gildan Dry Blend Youth T- shirt, 5.6oz or better, 50/50 cotton/poly GD120	Light Blue/Sky Blue	Gold	Yes	1 full front; 1 back center crest	Flowers,Cody	\$353.60	\$804.64	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
8	6/1/2023	Dev Sports: Mini Dribblers	T-shirts	YOUTH S-XL: 40 TOTAL: 40	Gildan 8000B- Gildan Dry Blend Youth T- Shirt, 5.6oz or better, 50/50 Cotton/Poly-- GD120	Orange	Navy	Yes	1 full front; 1 Back Center Crest	Flowers,Cody	\$200.80	\$499.20	No bid	No bid	No bid
9	10/1/2023	Dev Sports: Mini Dribblers	T-shirts	YOUTH S-XL: 40 TOTAL: 40	Gildan 8000B- Gildan Dry Blend Youth T- Shirt, 5.6oz, 50/50 Cotton/Poly-- GD120	Orange	Navy	Yes	1 full front; 1 Back Center Crest	Flowers,Cody	\$200.80	\$499.20	No bid	No bid	No bid
10	12/22/2023	Adult Sports: Volleyball Awards (Fall)	T-shirt	ADULT S-XL: 47 2XL: 2 3XL: 1 4XL: 0 TOTAL:50	Long Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Electric Green	White	Yes	Front	Flowers,Cody	\$423.30	\$690.59	No bid	No bid	No bid
11	12/30/2023	Youth Sports: Youth Hoops	Reversible Basketball Jersey	YOUTH S-XL: 60 ADULT S-XL: 40 2XL: 0 3XL: 0 4XL: 0 TOTAL: 100	Cool-Flex Premium Polyester,Athl etic Cut, samples required with bid submission	Royal Blue and White	Royal Blue on White & White on Royal Blue side.	Yes	4 total: 2 x one color logo (each side would have logo on center front); 2 x one large number (each side would have large number on back);	Flowers,Cody	No bid	No bid	No bid	Rocket - Alternate rejected due to quality Crossover - \$2,090	\$1,909.00
12	3/30/2024	Adult Sports: Volleyball Awards (Winter)	T-shirt	ADULT S-XL: 47 2XL: 2 3XL: 1 4XL: 0 TOTAL:50	Long Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Purple	White	Yes	Front	Flowers,Cody	\$423.30	\$690.59	No bid	No bid	No bid
13	3/1/2024	Sport Staff Hats	Mesh-Back trucker cap	20	80/20 Plyester/Cotto n Pre-curved visor, snapback or velcrow closure	Black/White	White	Yes	Embroidered front	Miller,Justice	No bid	\$547.00	No bid	No bid	No bid

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
14	5/1/2023	Sports Staff Shirts	T-shirts	ADULT S-XL: 70 2XL: 6 3XL: 6 4XL:0 TOTAL: 82	Gildan 8000 Dry Blend T-shirt, 5.5oz or better, 50/50 cotton/poly	Electric Green	White	Yes	1 - left crest; full-back	Miller,Justice	\$445.96	\$979.02	No bid	No bid	No bid
15	8/15/2023	Adult Sports: Softball Awards (Summer)	Sweatshirts	ADULT S-XL: 150 2XL: 16 3XL: 8 4XL: 1 TOTAL: 175	GILDAN Hoodie - 50/50 poly cotton blend	Various colors: Teams will pick from the following colors; Black, Navy, Dark Green, Cardinal Red, Orange, Purple, Yellow, grey, sand	White or Black	Yes	1 - left crest; 1 back	Miller,Justice	\$2,830.96	\$3,783.97	No bid	No bid	\$3,555.50
16	2/2/2024	Volunteer Coaching Shirts	T-shirts	ADULT S-XL: 86 2XL: 15 3XL: 15 4XL:0 TOTAL: 116	Gildan 8000 Dry Blend T-shirt, 5.5oz., 50/50 cotton/poly	Grey	Black or White depending on shirt color	Yes	1 - left crest; full-back	Miller,Justice	\$666.50	\$1,220.51	No bid	No bid	No bid
17	3/15/2024	Youth Sports: Girls Fast-Pitch Softball Uniforms	Softball Jersey	YOUTH S-XL: 90 ADULT S-XL:50 2XL: 0 3XL:0 4XL: 0 TOTAL: 140	Girls/Womens V-neck Sleeveless Racerback Cooling Softball Jersey, samples required at bid submission	Various: Black, White, Forest, Gold, Graphite, Grey, Maroon, Navy, Orange, Royal,Scarlet, pink	White or Black (depending on jersey color)	Yes	1 full front; 1 full back; 8" number on back	Miller,Justice	No bid	No bid	No bid	\$1,850.00	No bid
18	5/10/2023	LRC Daycamp Staff Shirts	T-shirts	ADULT S-XL: 135 2XL: 4 3XL: 2 4XL: 2 TOTAL: 143	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Orchid	Black	Yes	1 left crest; 1 back	Walter, Shannon	\$984.64	\$1,391.25	No bid	No bid	No bid
19	6/6/2023	LRC Daycamp Staff Sweatshirts	Crewneck Sweatshirt	ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 15	Jerzees NuBLend (50/50)	Charcoal or black heathered	White	Yes	1 left crest; 1 back	Walter, Shannon	\$233.10	\$468.39	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
20	9/1/2023	LRC Afterschool: Staff Crew Neck Sweatshirt	Crewneck Sweatshirt	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 TOTAL: 10	Jerzees NuBLend (50/50)	Olive Green	White	Yes	1 left crest; 1 back	Walter, Shannon	\$155.40	\$348.36	No bid	No bid	No bid
21	5/1/2023	Aquatics: LG	Men's Lifeguard Swim Trunks	ADULT S-XL: 34 2XL: 4 3XL: 0 4XL: 0 TOTAL: 38	Rise Guard Board Short, Alternatives considered w/ sample at bid submission	Red	NA	NA	NA	Ryan Hays	No bid	No bid	\$1,038.00	No bid	No bid
22	5/1/2023	Aquatics: LG	Suits	ADULT S-XL: 66 2XL: 4 3XL: 0 4XL: 0 TOTAL: 70	RISE Guard Poly Tri Color Bikini, Alternatives considered w/ sample at bid submission	Red	NA	NA	NA	Ryan Hays	No bid	No bid	\$2,524.00	No bid	No bid
23	5/1/2023	Aquatics: LG	1-piece swimsuit	ADULT 28: 2 30: 4 32: 6 34: 10 36: 4 38: 4 TOTAL: 30	RISE Guard H-Back Reversible, Alternatives considered w/ sample at bid submission	Red	N/A	N/A	N/A	Ryan Hays	No bid	No bid	\$1,080.00	No bid	No bid
24	5/1/2023	Aquatics: LG	Men's Shirts	ADULT S-XL: 214 2XL: 6 3XL: 0 4XL: 0 TOTAL: 220	Sport-Tek Adult Unisex Posicharge Competitor Tee	White	Red	Yes	1 left chest, 1 back	Ryan Hays	\$1,323.40	\$2,117.70	No bid	\$2,210.00	\$3,529.00
25	5/1/2023	Aquatics: LG	Visors	80	Port & Company CP45 Fashion Visor	Tan	Red	Yes	Embroidered front	Ryan Hays	No bid	\$1,113.04	\$800.00	No bid	\$1,220.00
26	5/1/2023	Aquatics: LG	Hat	40	Port Authority PWU Garment - Washed Cap	30 Red / 10 Navy Blue	White	Yes	Embroidered front	Ryan Hays	No bid	\$631.20	\$520.00	No bid	No bid
27	5/1/2023	Aquatics: Pool Manager	Women's Polos	ADULT S-XL: 12 2XL: 2 3XL: 0 TOTAL: 14	Sport-Tek Ladies Contrast Posicharge Tough Polo	Navy Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	No bid	\$672.03	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
28	5/1/2023	Aquatics: Pool Manager	Men's Polos	ADULT S-XL: 8 2XL: 2 TOTAL: 10	Sport-Tek Adult Posicharge Tough Polo	Navy Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	No bid	\$541.11	No bid	No bid	No bid
29	5/1/2023	Aquatics: Pool Manager	Sweatshirts	ADULT S-XL: 8 2XL:1 3XL: 1 TOTAL: 10	Port & Company Adult Core Fleece Pullover Hooded Sweatshirt	Navy Blue	White	Yes	1 left chest, 1 back	Ryan Hays	\$234.40	\$386.77	No bid	No bid	No bid
30	5/1/2023	Aquatics: Pool Manager	Women's Swimsuits	ADULT 30: 2 32: 2 34: 4 36: 2 TOTAL: 10	RISE Manager Poly H-Back, Alternatives considered w/ sample at bid submission	Navy Blue	White	N/A	N/A	Ryan Hays	No bid	No bid	\$360.00	No bid	No bid
31	5/1/2023	Aquatics: Pool Manager	Women's Swimsuits	ADULT S-XL: 8 2XL:1 3XL: 1 TOTAL: 10	RISE Manager Poly Tri Color Bikini, Alternatives considered w/ sample at bid submission	Navy Blue	White	N/A	N/A	Ryan Hays	No bid	No bid	\$365.00	No bid	No bid
32	5/1/2023	Aquatics: Pool Manager	Men's Swimsuits	ADULT S-XL: 8 2XL:1 3XL: 1 TOTAL: 10	Rise Manager Board Short, Alternatives considered w/ sample at bid submission	Navy Blue	White	N/A	N/A	Ryan Hays	No bid	No bid	\$279.00	No bid	No bid
33	5/1/2023	Aquatics: Pool Manager	Sweatpants	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 TOTAL: 10	Port&Compan y Adult Core Fleece Sweatpant with Pocket	Navy Blue	White	Yes	MANAGER down left leg	Ryan Hays	\$198.20	\$287.00	No bid	No bid	No bid
34	5/15/2023	Sholem: Swim Team Coach	Hats	10	Port Authority Garment Washed Cap	White	Dark Smoke Grey	Yes	Embroidered front	Ryan Hays	No bid	\$301.70	No bid	No bid	No bid
35	5/15/2023	Aquatics: Swim Instructors	Rashguards	ADULT XS-XL: 24 2XL: 4 3XL: 2 TOTAL 30	RISE Instructor Short Sleeve Crew Neck Rashguard, Alternatives considered w/ sample at bid submission	Black	White	N/A	N/A	Ryan Hays	No bid	No bid	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
36	5/15/2023	Aquatics: Swim Instructors	Hats	25	Sport-Tek Dry Zone Nylon Cap	Yellow	Black	Yes	Embroidered Front	Ryan Hays	No bid	\$464.50	No bid	No bid	No bid
37	5/15/2023	Aquatics: Swim Lesson Managers	Polos	ADULT: S-XL: 4 2XL: 0 3XL: 0 Total: 4	Sport-Tek Uni- sex Side Blocked Micropique Sport-Wick Polo	Black/Yellow	Yellow	Yes	1 embroidered left chest, 1 back	Ryan Hays	No bid	\$235.12	No bid	No bid	No bid
38	5/15/2023	Aquatics: Customer Service Manager	Men's Polos	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 Total: 10	Sport-Tek Dri- Mesh Pro Polo	Carolina Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	No bid	\$556.31	No bid	No bid	No bid
39	5/15/2023	Aquatics: Customer Service Manager	Women's Polos	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 Total: 10	Port Authority Ladies Dry Zone Ottoman Polo	Carolina Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	No bid	\$527.81	No bid	No bid	No bid
40	5/30/2023	Sholem: Swim Team Participant Shirts	T-shirt	YOUTH S-XL: 100 ADULT S-XL: 100 2XL: 10 3XL: 5 4XL: 0 TOTAL: 215	Gildan 8000B, dry blend, Short Sleeve, 50/50, preshrunk, 5.6 oz. or better	White	Black/Blue	Yes	2-front; 1-back	Ryan Hays	\$1,063.20	\$1,836.88	No bid	No bid	No bid
41	5/23/2023	SCC Creative Kids Daycamp Staff Shirts	T-shirts	ADULT S-XL: 79 2XL: 0 3XL: 2 4XL: 0 TOTAL: 79	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dyed	Black or White depending on shirt color	Yes	1 left crest; 1 back	Kahler, Melanie	\$705.50	\$1,263.10	No bid	No bid	No bid
42	8/1/2023	Cultural Arts: Dance Arts Participant Shirts	T-Shirts	YOUTH S-XL: 90 ADULT S-XL: 100 2XL: 9 3XL: 1 TOTAL: 200	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	Dark Purple	White, Green	Yes	1 front, 1 back, 1 sleeve	Olden, Michelle / Haley Gillespie	No bid	No bid	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
43	3/1/2024	Cultural Arts: Dance Performance	T-Shirts	YOUTH S-XL: 45 2XL: 5 ADULT S-XL: 65 2XL: 5 TOTAL: 120	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	Black	Three colors	Yes	1 left; 1 right; 1 front 1 back	Olden, Michelle / Haley Gillespie	No bid	No bid	No bid	No bid	No bid
44	7/18/2023	Youth Theatre: Play Gr. 3-5 (Fall)	T-Shirt	YOUTH S-XL: 40 ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 55	Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	TBD	TBD	Yes	Full Front and Full Back	Melanie Kahler	No bid	No bid	No bid	No bid	No bid
45	10/10/2023	Youth Theatre: Play Gr. 6-10 (Fall)	T-Shirt	YOUTH S-XL: 40 ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 55	Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	TBD	TBD	Yes	Full Front and Full Back	Melanie Kahler	No bid	No bid	No bid	No bid	No bid
46	2/20/2024	Youth Theatre: Play Gr. 5-8 (Spring)	T-Shirt	YOUTH S-XL: 40 ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 55	Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	TBD	TBD	Yes	Full Front and Full Back	Melanie Kahler	No bid	No bid	No bid	No bid	No bid
47	6/1/2022	Douglass Shirts	T-shirt	ADULT S-XL:15 2XL: 3 3XL: 0 4XL: 0 TOTAL: 18	Short sleeve crew neck, Gildan-Ultra Cotton 100% cotton, 6 ounce or better	Yellow	White	Yes	1 - left crest; full-back	Hicks, Katie	\$154.32	\$381.69	No bid	No bid	No bid
48	7/30/2022	CU Days Staff Shirts	T-Shirts	ADULT S-XL:25 2XL: 1 3XL: 1 4XL: 1 TOTAL: 27	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Gildan Galapagos Blue	2 Color TBD	yes	Full Front; Full Back	Hicks, Katie	\$203.92	\$532.14	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
49	8/1/2023	Douglass Annex Senior shirt	T-shirt	ADULT S-XL:30 2XL: 3 3XL: 2 4XL: 1 TOTAL: 36	Short Sleeve, Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	Gildan: Gold	White	Yes	1 left crest / 1 full back	White, Robert	No bid	No bid	No bid	No bid	No bid
50	9/1/2022	Douglass and Annex Staff	Fleece Full Zip Jacket	ADULT S-XL: 5 2XL: 2 3XL: 0 4XL: 0 Total: 4	Jerzees- NuBlend 1/4 zip Cadet Collar Sweatshirt	Royal	White	Yes	1 left crest	Hicks, Katie	\$198.30	\$230.58	No bid	No bid	No bid
51	9/1/2022	Douglass Shirts	T-shirt	ADULT S-XL:15 2XL: 3 3XL: 0 4XL: 0 TOTAL: 18	Long Sleeve Gildan Ultra Cotton 100% Cotton, crew neck, 6 ounce	kelly green	White	Yes	1 - left crest; full-back	Hicks, Katie	\$214.14	\$442.18	No bid	No bid	No bid
52	1/4/2023	DCC First String Basketball Participant Shirts	T-shirts	YOUTH S-XL:152 ADULT S-XL: 10 2XL: 4 3XL: 3 4XL: 3 TOTAL: 172	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Gildan shirts: Sport gray, Daisy, Irish green, Red, royal, sapphire, purple, orange, Navy, lime, forest, carolina blue	Black or White depending on shirt color	Yes	1 full front; 1 full back (will include team name and number on back)	Hicks, Katie	No bid	\$3,594.80	No bid	Seneca Jersey (alternate product) 2112.4	No bid
53	5/8/2023	DCC Teen & Daycamp Staff Shirts	T-shirts	ADULT S-XL: 30 2XL: 3 3XL:1 4XL: 1 5XL:1 TOTAL:70	Short Sleeve Crew neck, Gildan Ultra 100% cotton preshrunk, 6 oz. or better, product #2000	White	Black	Yes	1 left crest; 1 back	Franco, Lynne	\$195.30	\$478.95	No bid	No bid	No bid
54	5/8/2023	DCC Teen & Daycamp Staff Shirts	T-shirts	ADULT S-XL: 30 2XL: 3 3XL:1 4XL: 1 5XL:1 TOTAL:70	Short Sleeve Crew neck, Gildan Ultra 100% cotton preshrunk, 6 oz. or better, product #2000	Heliconia	Black	Yes	1 left crest; 1 back	Franco, Lynne	\$195.30	\$506.31	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
55	5/9/2023	CUSR: Camper	T- Shirt	YOUTH S-XL:25 ADULT S-XL: 26 2XL: 4 3XL: 0 4XL: 0 TOTAL: 55	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Antique Jade Dome	Icy Grey	Yes	1 left crest; 1 full back	Nikiaya Brandon		\$684.44	No bid	No bid	No bid
56	5/9/2023	CUSR Staff Shirts Short- Sleeved	T-shirts	ADULT S-XL: 136 2XL: 12 3XL: 4 4XL:0 TOTAL: 152	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Icy Grey	Antique Jade Dome	Yes	1 front; 1 full back	Nikiaya Brandon	\$272.14	\$1,433.27	No bid	No bid	No bid
57	5/22/2023	CUSR Mustang Staff Shirts	T-Shirts	ADULT S-XL: 25 2XL: 4 3XL: 2 4XL: 0 TOTAL: 31	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dye Yellow	Blue	Yes	1 left crest, 1 back	Nikiaya Brandon	\$309.32	\$678.05	No bid	No bid	No bid
58	5/22/2023	CUSR Mustang Athlete Shirts	T-Shirts	ADULT S-XL: 60 2XL: 10 3XL: 10 4XL: 0 TOTAL: 80	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dye Blue	Yellow	Yes	1 left crest, 1 back	Nikiaya Brandon	\$728.60	\$1,385.70	No bid	No bid	No bid
59	8/22/2023	CUSR Volunteer Shirts	T-Shirt	ADULT S-XL:15 2XL: 3XL: 0 4XL: 0 TOTAL: 15	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Berry	White	Yes	1 front	Nikiaya Brandon	\$123.90	\$238.80	No bid	No bid	No bid
60	9/4/2023	CUSR Staff Shirts long- Sleeved	Long-sleeved t-shirts	ADULT S-XL: 70 2XL: 3 3XL: 2 4XL: 0 TOTAL: 75	Long-Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Military Green	White	Yes	1 front; 1 full back	Nikiaya Brandon	\$630.94	\$1,136.71	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
61	10/13/2022	CUSR Cupcake 5K Shirts	Long-sleeved t-shirts	YOUTH S-XL: 40 ADULT S-XL: 295 2XL: 15 3XL: 0 4XL: 0 TOTAL: 350	Long-Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Irish Green	Multi-Color (2- 3 Colors)	Yes	2 front; 1 back	Niikiaya Brandon					
											\$2,893.10	\$4,133.50	No bid	No bid	No bid
62	11/28/2022	CUSR: Staff	hooded Sweatshirt	ADULT S-XL: 70 2XL: 5 3XL:2 4XL: 0 TOTAL: 77	Gildan Heavy Blend Hooded Sweatshirt	Cherry Red	White	Yes	1 left Chest ; 1 full back	Nikiaya Brandon					
											\$1,221.44	\$1,836.93	No bid	No bid	\$1,880.25
63	4/3/2023	CUSR Bowth- A-Thon Shirts Short-Sleeved	T-shirts	ADULT S-XL: 45 2XL: 10 3XL: 0 4XL: 0 TOTAL: 55	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dye	Multi-Color (2- 3 Colors)	Yes	2 front	Nikiaya Brandon					
											No bid	\$938.04	No bid	No bid	No bid
64	5/1/2023	Virginia Theater: Concessions Staff Polo	Long Sleeve Polo	ADULT S-XL: 13 4XL: 2 TOTAL:15	Long Sleeve Polo by Port Authority	Black	Gold/White	Yes	1 left crest	Headley, Jeff					
											No bid	\$442.67	No bid	No bid	No bid
65	4/1/2023	Virginia Theater: Ebertfest Volunteer Shirts	T-shirt	ADULT S-XL: 58 2XL: 0 3XL: 0 4XL: 0 TOTAL: 58	Crew neck, 100% cotton preshrunk, 6 oz., or better.	Black	Gold/White	Yes	1 left crest; 1 full back	Headley, Jeff					
											\$291.16	\$683.36	No bid	No bid	No bid
66	5/1/2023	Virginia Theatre: Box office Staff Sweatshirts	Hooded Sweatshirt	ADULT S-XL: 4 TOTAL: 4	Full Zipper Hooded Sweatshirt, Drawcord 50% cotton 50% polyester	Black	Gold/White	Yes	1 left crest	Hege, Stephanie					
											No bid	No bid	No bid	No bid	No bid
67	6/1/2023	Tennis: Tournaments Shirts	T-shirt	ADULT S-XL: 95 2XL: 5 3XL: 0 4XL: 0 TOTAL: 100	Short Sleeve, Crew neck, 100% cotton preshrunk, 6 oz. or better,	White	Black	Yes	2-front; 1-back	Sohn, Yuri					
											\$485.80	\$1,012.72	No bid	\$1,160.00	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
68	5/20/2023	Park Ambassador Shirts	T-Shirt	Adult S-XL: 25 2XL: 5 3XL: 2 4XL: 0 Total: 32	Short Sleeve, Team 365 Men's Zone Performance T-shirt or equivalent	Safety Yellow	Black	Yes	1 Front: 1 Back	Kearfott, Joe	\$218.42	\$555.96	No bid	No bid	No bid
69	5/20/2023	Park Ambassador Shirts	Long Sleeve T Shirt	Adult S-XL: 10 2XL: 2 3XL: 2 4XL: 0 Total: 14	Long Sleeve, Team 365 Men's Zone Performance Long Sleeve T- shirt or equivalent	Safety Yellow	Black	Yes	1 Front: 1 Back	Kearfott, Joe	\$174.12	\$407.22	No bid	No bid	No bid
70	9/15/2023	Travel Softball Team Uniform Top (1 Home/ 1 Away)	Softball Jersey	(28 Total 14 Home/14Awa y) YOUTH S-XL: 12 ADULT S-XL: 16 2XL: 0 3XL: 0 4XL: 0 TOTAL: 28	Amped Run 90 FP Jersey SS No-button V-neck - alternates considered w sample submission	Forest Green & Black	Black or White depending on shirt color	Yes	1 Front: 1 Back	Miller, Justice	No bid	No bid	No bid	No bid	No bid
71	7/1/2023	New Hire	Polo Shirt	Adult XS - 12 S - 20 M - 24 L - 24 XL - 24 2XL -20 3XL - 12 4XL - 12 Total - 148	Short Sleeve, 5-ounce, 65/35 poly/cotton pique, flat knit collar and cuggs, 3- button placket, metal buttons with dyed-to-match plastic rims, side vents	Navy Blue	White	Yes	1 left Chest	Heather Miller	\$1,949.00	\$2,578.58	No bid	No bid	No bid

Item #	Date Needed	Program/ Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Sunburst Bid Total	Dixon Graphics Bid Total	Original Watermen Bid Total	Challenger Teamware Bid Total	Leadaz Athletic Footwear Bid Total
72	7/1/2023	New Hire	Polo Shirt	Adult XS - 12 S - 20 M - 24 L - 24 XL - 24 2XL -20 3XL - 12 4XL - 12 Total - 148	Long Sleeve, 5oz, 65/35 poly/cotton pique, flat knit collar and cuffs, double- needle armhole seams and hem, 3-button placket, metal buttons with dyed-to-match plastic rims, side vents	Navy Blue	White	Yes	1 Left Chest	Heather Miller	\$2,597.92	\$3,260.40	No bid	No bid	No bid
73	5/1/2023	Concession Hats	Mesh-Back trucker cap	20	80/20 Polyester/Cotto n Pre-curved visor, snapback or velcrow closure	Black/White	White	Yes	Embroidered front	Ryan Hays	No bid	\$457.00	No bid	No bid	No bid
74	9/15/2023	Travel Softball Team Uniform Pants	Softball Pants	ADULT S-XL: 20 2XL: 0 3XL: 0 4XL: 0 TOTAL: 20	Alleson Athletic Girls Belt Loop Fast Pitch Pants - alternates considered w sample submission	Black	n/a	n/a	none	Miller, Justice	No bid	No bid	No bid	No bid	No bid
75	9/15/2023	Travel Softball Team Uniform belt	Softball belt	ADULT S-XL: 20 2XL: 0 3XL: 0 4XL: 0 TOTAL: 20	Synthetic Tab Softball (Baseball) Uniform belt - - alternates considered w sample submission	Black or Forest Green	n/a	n/a	none	Miller, Justice	No bid	No bid	No bid	No bid	No bid

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
1	5/15/2023	CPD All Staff Shirts	T-shirts	ADULT S-XL: 220 2XL: 23 3XL: 14 4XL: 9 TOTAL: 266	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Royal Blue	White	Yes	1 - left crest; full-back	Gleason, Jimmy	ADULT S-XL: 4.68 2XL: 7.04 3XL: 8.86 4XL: 8.86		\$1,395.30	Sunburst Sportswear	
2	9/1/2023	CPD All Staff Shirts	T-shirts	ADULT S-XL: 114 2XL: 17 3XL: 10 4XL: 9 TOTAL: 150	Long-Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Royal Blue	White	Yes	1 - left crest; full-back	Gleason, Jimmy	ADULT S-XL: 8.32 2XL: 9.98 3XL: 12.30 4XL: 12.30		\$1,351.84	Sunburst Sportswear	
3	5/1/2023	Prairie Farm: Staff Shirts	T-shirt	ADULT S-XL: 46 2XL: 4 3XL: 0 4XL: 0 TOTAL: 50	Crew neck, 100% cotton preshrunk, 6 oz. or better	Forest Green	Yellow	Yes	1-left crest; 1-back	Galvin, David	ADULT S-XL: 4.96 2XL: 7.32 3XL: 4XL:		\$257.44	Sunburst Sportswear	
4	5/23/2023	Prairie Farm: Pee Wee Farmers Shirts	T-shirt	TODDLER 2T - 5T: 60 YOUTH S-XL: 10 TOTAL: 70	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Red	White	Yes	1-full front	Galvin, David	TODDLER 2T - 5T: 8.22 YOUTH S-XL: 8.40 TOTAL: 70		\$577.06	Dixon Graphics	
5	5/23/2023	Prairie Farm: Farmhand Shirts	T-shirt	YOUTH S-XL:50 ADULT S-XL: 10 TOTAL: 60	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Orange	White	Yes	1-full front	Galvin, David	YOUTH S-XL:4.24 ADULT S-XL: 4.60		\$258.00	Sunburst Sportswear	
6	7/1/2023	Prairie Farm: Barnyard Fun Camp Shirts	T-shirt	YOUTH S-XL: 26 ADULT S-XL: 2 TOTAL: 28	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Navy Blue	White	Yes	1-full front	Galvin, David	YOUTH S-XL: 4.98 ADULT S-XL: 5.34		\$140.16	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
7	6/1/2023	Dev Sports: Iddy Biddy Baseball	T-Shirts	YOUTH S-XL: 80 TOTAL: 80	Gildan 8000B-Gildan Dry Blend Youth T-shirt, 5.6oz or better, 50/50 cotton/poly GD120	Light Blue/Sky Blue	Gold	Yes	1 full front; 1 back center crest	Flowers,Cody	YOUTH S-XL: 4.42		\$353.60	Sunburst Sportswear	
8	6/1/2023	Dev Sports: Mini Dribblers	T-shirts	YOUTH S-XL: 40 TOTAL: 40	Gildan 8000B-Gildan Dry Blend Youth T-Shirt, 5.6oz or better, 50/50 Cotton/Poly---GD120	Orange	Navy	Yes	1 full front; 1 Back Center Crest	Flowers,Cody	YOUTH S-XL: 5.02		\$200.80	Sunburst Sportswear	
9	10/1/2023	Dev Sports: Mini Dribblers	T-shirts	YOUTH S-XL: 40 TOTAL: 40	Gildan 8000B-Gildan Dry Blend Youth T-Shirt, 5.6oz, 50/50 Cotton/Poly---GD120	Orange	Navy	Yes	1 full front; 1 Back Center Crest	Flowers,Cody	YOUTH S-XL: 5.02		\$200.80	Sunburst Sportswear	
10	12/22/2023	Adult Sports: Volleyball Awards (Fall)	T-shirt	ADULT S-XL: 47 2XL: 2 3XL: 1 4XL: 0 TOTAL:50	Long Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Electric Green	White	Yes	Front	Flowers,Cody	ADULT S-XL: 8.32 2XL: 9.98 3XL: 12.30 4XL:		\$423.30	Sunburst Sportswear	
11	12/30/2023	Youth Sports: Youth Hoops	Reversible Basketball Jersey	YOUTH S-XL: 60 ADULT S-XL: 40 2XL: 0 3XL: 0 4XL: 0 TOTAL: 100	Cool-Flex Premium Polyester,Athletic Cut, samples required with bid submission	Royal Blue and White	Royal Blue on White & White on Royal Blue side.	Yes	4 total: 2 x one color logo (each side would have logo on center front); 2 x one large number (each side would have large number on back);	Flowers,Cody	YOUTH S-XL: 18.49 ADULT S-XL: 19.99 2XL: 19.99 3XL: 19.99 4XL: 21.99		\$1,909.00	Leadaz Athletic Footwear	
12	3/30/2024	Adult Sports: Volleyball Awards (Winter)	T-shirt	ADULT S-XL: 47 2XL: 2 3XL: 1 4XL: 0 TOTAL:50	Long Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Purple	White	Yes	Front	Flowers,Cody	ADULT S-XL: 8.32 2XL: 9.98 3XL: 12.30 4XL:		\$423.30	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
13	3/1/2024	Sport Staff Hats	Mesh-Back trucker cap	20	80/20 Polyester/Cotton Pre-curved visor, snapback or velcrow closure	Black/White	White	Yes	Embroidered front	Miller,Justice	27.35		\$547.00	Dixon Graphics	Propose to reject and no longer order due being over budget
14	5/1/2023	Sports Staff Shirts	T-shirts	ADULT S-XL: 70 2XL: 6 3XL: 6 4XL:0 TOTAL: 82	Gildan 8000 Dry Blend T-shirt, 5.5oz or better, 50/50 cotton/poly	Electric Green	White	Yes	1 - left crest; full-back	Miller,Justice	ADULT S-XL: 4.96 2XL: 7.32 3XL: 9.14 4XL:		\$445.96	Sunburst Sportswear	
15	8/15/2023	Adult Sports: Softball Awards (Summer)	Sweatshirts	ADULT S-XL: 150 2XL: 16 3XL: 8 4XL: 1 TOTAL: 175	GILDAN Hoodie - 50/50 poly cotton blend	Various colors: Teams will pick from the following colors; Black, Navy, Dark Green, Cardinal Red, Orange, Purple, Yellow, grey, sand	White or Black	Yes	1 - left crest; 1 back	Miller,Justice	ADULT S-XL: 15.56 2XL: 19.36 3XL: 20.80 4XL: 20.80		\$2,830.96	Sunburst Sportswear	
16	2/2/2024	Volunteer Coaching Shirts	T-shirts	ADULT S-XL: 86 2XL: 15 3XL: 15 4XL:0 TOTAL: 116	Gildan 8000 Dry Blend T-shirt, 5.5oz., 50/50 cotton/poly	Grey	Black or White depending on shirt color	Yes	1 - left crest; full-back	Miller,Justice	ADULT S-XL: 4.90 2XL: 7.26 3XL: 9.08 4XL:		\$666.50	Sunburst Sportswear	
17	3/15/2024	Youth Sports: Girls Fast-Pitch Softball Uniforms	Softball Jersey	YOUTH S-XL: 90 ADULT S-XL:50 2XL: 0 3XL:0 4XL: 0 TOTAL: 140	Girls/Womens V-neck Sleeveless Racerback Cooling Softball Jersey, samples required at bid submission	Various: Black, White, Forest, Gold, Graphite, Grey, Maroon, Navy, Orange, Royal,Scarlet, pink	White or Black (depending on jersey color)	Yes	1 full front; 1 full back; 8" number on back	Miller,Justice	YOUTH S-XL: 6.80 ADULT S-XL:6.80	1 center chest logo (\$3.50) and standard numbering = \$5.70 per garment.	\$1,850.00	Challenger Teamware	Calamity Jersey, \$100 shipping
18	5/10/2023	LRC Daycamp Staff Shirts	T-shirts	ADULT S-XL: 135 2XL: 4 3XL: 2 4XL: 2 TOTAL: 143	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Orchid	Black	Yes	1 left crest; 1 back	Walter, Shannon	ADULT S-XL: 4.88 2XL: 7.24 3XL: 9.06 4XL: 9.06		\$984.64	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
19	6/6/2023	LRC Daycamp Staff Sweatshirts	Crewneck Sweatshirt	ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 15	Jerzees NuBlend (50/50)	Charcoal or black heathered	White	Yes	1 left crest; 1 back	Walter, Shannon	ADULT S-XL: 15.54		\$233.10	Sunburst Sportswear	
20	9/1/2023	LRC Afterschool: Staff Crew Neck Sweatshirt	Crewneck Sweatshirt	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 TOTAL: 10	Jerzees NuBlend (50/50)	Olive Green	White	Yes	1 left crest; 1 back	Walter, Shannon	ADULT S-XL: 15.54		\$155.40	Sunburst Sportswear	
21	5/1/2023	Aquatics: LG	Men's Lifeguard Swim Trunks	ADULT S-XL: 34 2XL: 4 3XL: 0 4XL: 0 TOTAL: 38	Rise Guard Board Short, Alternatives considered w/ sample at bid submission	Red	NA	NA	NA	Ryan Hays	ADULT S-XL: 27.00 2XL: 30.00		\$1,038.00	Original Watermen	
22	5/1/2023	Aquatics: LG	Suits	ADULT S-XL: 66 2XL: 4 3XL: 0 4XL: 0 TOTAL: 70	RISE Guard Poly Tri Color Bikini, Alternatives considered w/ sample at bid submission	Red	NA	NA	NA	Ryan Hays	ADULT S-XL: 36.00 2XL: 39.00		\$2,524.00	Original Watermen	
23	5/1/2023	Aquatics: LG	1-piece swimsuit	ADULT 28: 2 30: 4 32: 6 34: 10 36: 4 38: 4 TOTAL: 30	RISE Guard H-Back Reversible, Alternatives considered w/ sample at bid submission	Red	N/A	N/A	N/A	Ryan Hays	ADULT S-XL: 36.00		\$1,080.00	Original Watermen	
24	5/1/2023	Aquatics: LG	Men's Shirts	ADULT S-XL: 214 2XL: 6 3XL: 0 4XL: 0 TOTAL: 220	Sport-Tek Adult Unisex Posicharge Competitor Tee	White	Red	Yes	1 left chest, 1 back	Ryan Hays	ADULT S-XL: 5.98 2XL: 7.28		\$1,323.40	Sunburst Sportswear	
25	5/1/2023	Aquatics: LG	Visors	80	Port & Company CP45 Fashion Visor	Tan	Red	Yes	Embroidered front	Ryan Hays	\$10		\$800.00	Original Watermen	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
26	5/1/2023	Aquatics: LG	Hat	40	Port Authority PWU Garment - Washed Cap	30 Red / 10 Navy Blue	White	Yes	Embroidered front	Ryan Hays	\$13.00		\$520.00	Original Watermen	
27	5/1/2023	Aquatics: Pool Manager	Women's Polos	ADULT S-XL: 12 2XL: 2 3XL: 0 TOTAL: 14	Sport-Tek Ladies Contrast Posicharge Tough Polo	Navy Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	ADULT S-XL: 47.73 2XL: 49.63		\$672.03	Dixon Graphics	
28	5/1/2023	Aquatics: Pool Manager	Men's Polos	ADULT S-XL: 8 2XL: 2 TOTAL: 10	Sport-Tek Adult Posicharge Tough Polo	Navy Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	ADULT S-XL: 53.73 2XL: 55.36		\$541.11	Dixon Graphics	
29	5/1/2023	Aquatics: Pool Manager	Sweatshirts	ADULT S-XL: 8 2XL: 1 3XL: 1 TOTAL: 10	Port & Company Adult Core Fleece Pullover Hooded Sweatshirt	Navy Blue	White	Yes	1 left chest, 1 back	Ryan Hays	ADULT S-XL: 22.76 2XL: 25.20 3XL: 27.12		\$234.40	Sunburst Sportswear	
30	5/1/2023	Aquatics: Pool Manager	Women's Swimsuits	ADULT 30: 2 32: 2 34: 4 36: 2 TOTAL: 10	RISE Manager Poly H-Back, Alternatives considered w/ sample at bid submission	Navy Blue	White	N/A	N/A	Ryan Hays	ADULT 30: 36.00 32: 36.00 34: 36.00 36: 36.00		\$360.00	Original Watermen	
31	5/1/2023	Aquatics: Pool Manager	Women's Swimsuits	ADULT S-XL: 8 2XL: 1 3XL: 1 TOTAL: 10	RISE Manager Poly Tri Color Bikini, Alternatives considered w/ sample at bid submission	Navy Blue	White	N/A	N/A	Ryan Hays	ADULT S-XL: 40.00 2XL: 44.00 3XL: N/A		\$364.00	Original Watermen	
32	5/1/2023	Aquatics: Pool Manager	Men's Swimsuits	ADULT S-XL: 8 2XL: 1 3XL: 1 TOTAL: 10	Rise Manager Board Short, Alternatives considered w/ sample at bid submission	Navy Blue	White	N/A	N/A	Ryan Hays	ADULT S-XL: 27.00 2XL: 30.00 3XL: 33.00		\$279.00	Original Watermen	
33	5/1/2023	Aquatics: Pool Manager	Sweatpants	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 TOTAL: 10	Port&Company Adult Core Fleece Sweatpant with Pocket	Navy Blue	White	Yes	MANAGER down left leg	Ryan Hays	ADULT S-XL: 19.82		\$198.20	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
34	5/15/2023	Sholem: Swim Team Coach	Hats	10	Port Authority Garment Washed Cap	White	Dark Smoke Grey	Yes	Embroidered front	Ryan Hays	30.17		\$301.70	Dixon Graphics	
35	5/15/2023	Aquatics: Swim Instructors	Rashguards	ADULT XS-XL: 24 2XL: 4 3XL: 2 TOTAL 30	RISE Instructor Short Sleeve Crew Neck Rashguard, Alternatives considered w/ sample at bid submission	Black	White	N/A	N/A	Ryan Hays	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
36	5/15/2023	Aquatics: Swim Instructors	Hats	25	Sport-Tek Dry Zone Nylon Cap	Yellow	Black	Yes	Embroidered Front	Ryan Hays	18.58		\$464.50	Dixon Graphics	
37	5/15/2023	Aquatics: Swim Lesson Managers	Polos	ADULT: S-XL: 4 2XL: 0 3XL: 0 Total: 4	Sport-Tek Unisex Side Blocked Micropique Sport-Wick Polo	Black/Yellow	Yellow	Yes	1 embroidered left chest, 1 back	Ryan Hays	ADULT: S-XL: 58.78 2XL: 60.68 3XL: 60.73		\$235.12	Dixon Graphics	
38	5/15/2023	Aquatics: Customer Service Manager	Men's Polos	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 Total: 10	Sport-Tek Dri-Mesh Pro Polo	Carolina Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	ADULT S-XL: 55.63 2XL: 53.91 3XL: 57.21 4XL: 58.86		\$556.31	Dixon Graphics	
39	5/15/2023	Aquatics: Customer Service Manager	Women's Polos	ADULT S-XL: 10 2XL: 0 3XL: 0 4XL: 0 Total: 10	Port Authority Ladies Dry Zone Ottoman Polo	Carolina Blue	White	Yes	1 embroidered left chest, 1 back	Ryan Hays	ADULT S-XL: 52.78 2XL: 54.68 3XL: 54.73 4XL: 56.38		\$527.81	Dixon Graphics	
40	5/30/2023	Sholem: Swim Team Participant Shirts	T-shirt	YOUTH S-XL: 100 ADULT S-XL: 100 2XL: 10 3XL: 5 4XL: 0 TOTAL: 215	Gildan 8000B, dry blend, Short Sleeve, 50/50, preshrunk, 5.6 oz. or better	White	Black/Blue	Yes	2-front; 1-back	Ryan Hays	YOUTH S-XL: 4.46 ADULT S-XL: 4.98 2XL: 7.34 3XL: 9.16		\$1,063.20	Sunburst Sportswear	
41	5/23/2023	SCC Creative Kids Daycamp Staff Shirts	T-shirts	ADULT S-XL: 79 2XL: 0 3XL: 2 4XL: 0 TOTAL: 79	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dyed	Black or White depending on shirt color	Yes	1 left crest; 1 back	Kahler, Melanie	ADULT S-XL: 8.62 2XL: 12.26		\$705.50	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
42	8/1/2023	Cultural Arts: Dance Arts Participant Shirts	T-Shirts	YOUTH S-XL: 90 ADULT S-XL: 100 2XL: 9 3XL: 1 TOTAL: 200	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	Dark Purple	White, Green	Yes	1 front, 1 back, 1 sleeve	Olden, Michelle / Haley Gillespie	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
43	3/1/2024	Cultural Arts: Dance Performance	T-Shirts	YOUTH S-XL: 45 2XL: 5 ADULT S-XL: 65 2XL: 5 TOTAL: 120	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	Black	Three colors	Yes	1 left; 1 right; 1 front 1 back	Olden, Michelle / Haley Gillespie	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
44	7/18/2023	Youth Theatre: Play Gr. 3-5 (Fall)	T-Shirt	YOUTH S-XL: 40 ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 55	Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	TBD	TBD	Yes	Full Front and Full Back	Melanie Kahler	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
45	10/10/2023	Youth Theatre: Play Gr. 6-10 (Fall)	T-Shirt	YOUTH S-XL: 40 ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 55	Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	TBD	TBD	Yes	Full Front and Full Back	Melanie Kahler	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
46	2/20/2024	Youth Theatre: Play Gr. 5-8 (Spring)	T-Shirt	YOUTH S-XL: 40 ADULT S-XL: 15 2XL: 0 3XL: 0 4XL: 0 TOTAL: 55	Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	TBD	TBD	Yes	Full Front and Full Back	Melanie Kahler	NO BIDS	NO BIDS	NO BIDS	NO BIDS	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
47	6/1/2022	Douglass Shirts	T-shirt	ADULT S-XL:15 2XL: 3 3XL: 0 4XL: 0 TOTAL: 18	Short sleeve crew neck, Gildan-Ultra Cotton 100% cotton, 6 ounce or better	Yellow	White	Yes	1 - left crest; full-back	Hicks, Katie	ADULT S-XL:8.18 2XL: 10.54		\$154.32	Sunburst Sportswear	
48	7/30/2022	CU Days Staff Shirts	T-Shirts	ADULT S-XL:25 2XL: 1 3XL: 1 4XL: 1 TOTAL: 27	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Gildan Galapagos Blue	2 Color TBD	yes	Full Front; Full Back	Hicks, Katie	ADULT S-XL:6.90 2XL: 9.26 3XL: 11.08		\$203.92	Sunburst Sportswear	
49	8/1/2023	Douglass Annex Senior shirt	T-shirt	ADULT S-XL:30 2XL: 3 3XL: 2 4XL: 1 TOTAL: 36	Short Sleeve, Crew neck, 100% cotton preshrunk, 6 oz. or better, samples required for sizing	Gildan: Gold	White	Yes	1 left crest / 1 full back	White, Robert	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
50	9/1/2022	Douglass and Annex Staff	Fleece Full Zip Jacket	ADULT S-XL: 5 2XL: 2 3XL: 0 4XL: 0 Total: 4	Jerzees-NuBlend 1/4 zip Cadet Collar Sweatshirt	Royal	White	Yes	1 left crest	Hicks, Katie	ADULT S-XL: 27.34 2XL: 30.80		\$198.30	Sunburst Sportswear	
51	9/1/2022	Douglass Shirts	T-shirt	ADULT S-XL:15 2XL: 3 3XL: 0 4XL: 0 TOTAL: 18	Long Sleeve Gildan Ultra Cotton 100% Cotton, crew neck, 6 ounce	kelly green	White	Yes	1 - left crest; full-back	Hicks, Katie	ADULT S-XL:11.62 2XL: 13.28		\$214.14	Sunburst Sportswear	
52	1/4/2023	DCC First String Basketball Participant Shirts	T-shirts	YOUTH S-XL:152 ADULT S-XL: 10 2XL: 4 3XL: 3 4XL: 3 TOTAL: 172	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Gildan shirts: Sport gray, Daisy, Irish green, Red, royal, sapphire, purple, orange, Navy, lime, forest, carolina blue	Black or White depending on shirt color	Yes	1 full front; 1 full back (will include team name and number on back)	Hicks, Katie	YOUTH S-XL: 5.50 ADULT S-XL: 5.50 2XL: 5.50 3XL: 5.50 4XL: 5.50	Left chest, back text, back number = \$6.20 per garment	\$2,112.40	Challenger Teamware	Propose to reject bid due to being alternate product that exceeded budget

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
53	5/8/2023	DCC Teen & Daycamp Staff Shirts	T-shirts	ADULT S-XL: 30 2XL: 3 3XL:1 4XL: 1 5XL:1 TOTAL:70	Short Sleeve Crew neck, Gildan Ultra 100% cotton preshrunk, 6 oz. or better, product #2000	White	Black	Yes	1 left crest; 1 back	Franco, Lynne	ADULT S-XL: 4.88 2XL: 7.24 3XL: 9.06 4XL: 9.06 5XL: 9.06		\$195.30	Sunburst Sportswear	
54	5/8/2023	DCC Teen & Daycamp Staff Shirts	T-shirts	ADULT S-XL: 30 2XL: 3 3XL:1 4XL: 1 5XL:1 TOTAL:70	Short Sleeve Crew neck, Gildan Ultra 100% cotton preshrunk, 6 oz. or better, product #2000	Heliconia	Black	Yes	1 left crest; 1 back	Franco, Lynne	ADULT S-XL: 4.88 2XL: 7.24 3XL: 9.06 4XL: 9.06 5XL: 9.06		\$195.30	Sunburst Sportswear	
55	5/9/2023	CUSR: Camper	T- Shirt	YOUTH S-XL:25 ADULT S-XL: 26 2XL: 4 3XL: 0 4XL: 0 TOTAL: 55	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Antique Jade Dome	Icy Grey	Yes	1 left crest; 1 full back	Nikiaya Brandon	YOUTH S-XL: 4.58 ADULT S-XL: 4.94 2XL: 7.30		\$272.14	Sunburst Sportswear	
56	5/9/2023	CUSR Staff Shirts Short-Sleeved	T-shirts	ADULT S-XL: 136 2XL: 12 3XL: 4 4XL:0 TOTAL: 152	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Icy Grey	Antique Jade Dome	Yes	1 front; 1 full back	Nikiaya Brandon	ADULT S-XL: 4.68 2XL: 7.04 3XL: 8.86		\$756.40	Sunburst Sportswear	
57	5/22/2023	CUSR Mustang Staff Shirts	T-Shirts	ADULT S-XL: 25 2XL: 4 3XL: 2 4XL: 0 TOTAL: 31	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dye Yellow	Blue	Yes	1 left crest, 1 back	Nikiaya Brandon	ADULT S-XL: 9.40 2XL: 12.06 3XL: 13.04		\$309.32	Sunburst Sportswear	
58	5/22/2023	CUSR Mustang Athlete Shirts	T-Shirts	ADULT S-XL: 60 2XL: 10 3XL: 10 4XL: 0 TOTAL: 80	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dye Blue	Yellow	Yes	1 left crest, 1 back	Nikiaya Brandon	ADULT S-XL: 8.32 2XL: 10.98 3XL: 11.96		\$728.60	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
59	8/22/2023	CUSR Volunteer Shirts	T-Shirt	ADULT S-XL:15 2XL: 3XL: 0 4XL: 0 TOTAL: 15	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Berry	White	Yes	1 front	Nikiaya Brandon	ADULT S-XL: 8.26		\$123.90	Sunburst Sportswear	
60	9/4/2023	CUSR Staff Shirts long-Sleeved	Long-sleeved t-shirts	ADULT S-XL: 70 2XL: 3 3XL: 2 4XL: 0 TOTAL: 75	Long-Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Military Green	White	Yes	1 front; 1 full back	Nikiaya Brandon	ADULT S-XL: 8.24 2XL: 9.90 3XL: 12.22		\$630.94	Sunburst Sportswear	
61	10/13/2022	CUSR Cupcake 5K Shirts	Long-sleeved t-shirts	YOUTH S-XL: 40 ADULT S-XL: 295 2XL: 15 3XL: 0 4XL: 0 TOTAL: 350	Long-Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Irish Green	Multi-Color (2-3 Colors)	Yes	2 front; 1 back	Nikiaya Brandon	YOUTH S-XL: 8.00 ADULT S-XL: 8.22 2XL: 9.88		\$2,893.10	Sunburst Sportswear	
62	11/28/2022	CUSR: Staff	hooded Sweatshirt	ADULT S-XL: 70 2XL: 5 3XL:2 4XL: 0 TOTAL: 77	Gildan Heavy Blend Hooded Sweatshirt	Cherry Red	White	Yes	1 left Chest ; 1 full back	Nikiaya Brandon	ADULT S-XL: 15.48 2XL: 19.28 3XL: 20.72		\$1,221.44	Sunburst Sportswear	
63	4/3/2023	CUSR Bowth-A-Thon Shirts Short-Sleeved	T-shirts	ADULT S-XL: 45 2XL: 10 3XL: 0 4XL: 0 TOTAL: 55	Short Sleeve Crew neck, 100% cotton preshrunk, 6 oz. or better	Tie Dye	Multi-Color (2-3 Colors)	Yes	2 front	Nikiaya Brandon	ADULT S-XL: 15.61 2XL: 23.58 3XL: 24.01		\$938.04	Dixon Graphics	Propose to reject bid, no longer planning to order
64	5/1/2023	Virginia Theater: Concessions Staff Polo	Long Sleeve Polo	ADULT S-XL: 13 4XL: 2 TOTAL:15	Long Sleeve Polo by Port Authority	Black	Gold/White	Yes	1 left crest	Headley, Jeff	ADULT S-XL: 28.88 2XL: 29.93 3XL: 31.73 4XL: 33.63		\$442.67	Dixon Graphics	
65	4/1/2023	Virginia Theater: Ebertfest Volunteer Shirts	T-shirt	ADULT S-XL: 58 2XL: 0 3XL: 0 4XL: 0 TOTAL: 58	Crew neck, 100% cotton preshrunk, 6 oz., or better.	Black	Gold/White	Yes	1 left crest; 1 full back	Headley, Jeff	ADULT S-XL: 5.02		\$291.16	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
66	5/1/2023	Virginia Theatre: Box office Staff Sweatshirts	Hooded Sweatshirt	ADULT S-XL: 4 TOTAL: 4	Full Zipper Hooded Sweatshirt, Drawcord 50% cotton 50% polyester	Black	Gold/White	Yes	1 left crest	Hege, Stephanie	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
67	6/1/2023	Tennis: Tournaments Shirts	T-shirt	ADULT S-XL: 95 2XL: 5 3XL: 0 4XL: 0 TOTAL: 100	Short Sleeve, Crew neck, 100% cotton preshrunk, 6 oz. or better,	White	Black	Yes	2-front; 1-back	Sohn, Yuri	ADULT S-XL: 4.74 2XL: 7.10		\$485.80	Sunburst Sportswear	
68	5/20/2023	Park Ambassador Shirts	T-Shirt	Adult S-XL: 25 2XL: 5 3XL: 2 4XL: 0 Total: 32	Short Sleeve, Team 365 Men's Zone Performance T-shirt or equivalent	Safety Yellow	Black	Yes	1 Front: 1 Back	Kearfott, Joe	Adult S-XL: 6.46 2XL: 7.76 3XL: 9.06		\$218.42	Sunburst Sportswear	
69	5/20/2023	Park Ambassador Shirts	Long Sleeve T-Shirt	Adult S-XL: 10 2XL: 2 3XL: 2 4XL: 0 Total: 14	Long Sleeve, Team 365 Men's Zone Performance Long Sleeve T-shirt or equivalent	Safety Yellow	Black	Yes	1 Front: 1 Back	Kearfott, Joe	Adult S-XL: 11.88 2XL: 13.18 3XL: 14.48		\$174.12	Sunburst Sportswear	
70	9/15/2023	Travel Softball Team Uniform Top (1 Home/ 1 Away)	Softball Jersey	(28 Total 14 Home/14Away) YOUTH S-XL: 12 ADULT S-XL: 16 2XL: 0 3XL: 0 4XL: 0 TOTAL: 28	Amped Run 90 FP Jersey SS No-button V-neck - alternates considered w sample submission	Forest Green & Black	Black or White depending on shirt color	Yes	1 Front: 1 Back	Miller, Justice	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
71	7/1/2023	New Hire	Polo Shirt	Adult XS - 12 S - 20 M - 24 L - 24 XL - 24 2XL -20 3XL - 12 4XL - 12 Total - 148	Short Sleeve, 5-ounce, 65/35 poly/cotton pique, flat knit collar and cuggs, 3-button placket, metal buttons with dyed-to-match plastic rims, side vents	Navy Blue	White	Yes	1 left Chest	Heather Miller	Adult XS - XL: 12.10 2XL -13.40 3XL - 16.00 4XL - 17.20		\$1,949.00	Sunburst Sportswear	

Item #	Date Needed	Program/Activity	Item	Approximate Sizes and Numbers Needed	Description	Garment Color	Ink Color	Camera Ready Art	# of Screens & Locations	Staff Responsible	Winning Unit Price	Extra Charges	Total Cost	Winning Organization	Notes
72	7/1/2023	New Hire	Polo Shirt	Adult XS - 12 S - 20 M - 24 L - 24 XL - 24 2XL -20 3XL - 12 4XL - 12 Total - 148	Long Sleeve, 5oz, 65/35 poly/cotton pique, flat knit collar and cuffs, double-needle armhole seams and hem, 3-button placket, metal buttons with dyed-to-match plastic rims, side vents	Navy Blue	White	Yes	1 Left Chest	Heather Miller	Adult XS - XL: 16.64 2XL -17.94 3XL - 20.54 4XL - 21.84		\$2,597.92	Sunburst Sportswear	
73	5/1/2023	Concession Hats	Mesh-Back trucker cap	20	80/20 Polyester/Cotton Pre-curved visor, snapback or velcrow closure	Black/White	White	Yes	Embroidered front	Ryan Hays	22.85		\$457.00	Dixon Graphics	
74	9/15/2023	Travel Softball Team Uniform Pants	Softball Pants	ADULT S-XL: 20 2XL: 0 3XL: 0 4XL: 0 TOTAL: 20	Alleson Athletic Girls Belt Loop Fast-Pitch Pants - - alternates considered w sample submission	Black	n/a	n/a	none	Miller, Justice	NO BIDS	NO BIDS	NO BIDS	NO BIDS	
75	9/15/2023	Travel Softball Team Uniform belt	Softball belt	ADULT S-XL: 20 2XL: 0 3XL: 0 4XL: 0 TOTAL: 20	Synthetic Tab Softball (Baseball) Uniform belt - - alternates considered w sample submission	Black or Forest Green	n/a	n/a	none	Miller, Justice	NO BIDS	NO BIDS	NO BIDS	NO BIDS	



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 3, 2023

SUBJECT: Ordinance #670: FYE2023 Supplemental Budget/Appropriations

Background

Interest rates continue to rise due to the Federal Reserve's action to mitigate inflation in the US economy. The Champaign Park District's interest-bearing accounts have grown accordingly. As a result, FY2023 interest income is projected to exceed the budget by just over \$1,000,000. Staff recommend the Board consider a supplemental budget to utilize \$313,000 of the \$875,189 in supplemental Interest Income, to increase the budget and appropriations for lines that are currently projected to exceed their approved appropriation.

Illinois Park District Code 70 ILCS 1205/4-4 states:

"However, during any fiscal year, the governing body of any Park District may adopt a supplemental appropriation ordinance subsequent to the adoption of the annual appropriation ordinance for that fiscal year in an amount not to exceed the aggregate of any additional revenue available to the Park District or estimated to be received by the Park District. The provisions of this Section regarding publication, notice, and public hearing shall not apply to the supplemental ordinance or to the budget document forming the basis of the ordinance. After the first 6 months of any fiscal year have elapsed the board may by two-thirds vote transfer from any appropriation item its anticipated unexpended funds to any other item of appropriation, theretofore made, and the item to which said transfer is made may be increased to the extent of the amount so transferred."

Ordinance #670 is presented for the Board to consider supplementing some appropriations. A summary and detailed listing of the Sources and Uses by which accounts will be supplemented is included in the ordinance.

Prior Board Action

FY2022-2023 Budget and Appropriation approved July 27, 2022.

Budget Impact

FY2022-2023 Budgeted Expenditures increased by \$313,000. FY2022-2023 Appropriations increased by \$338,348.

Recommended Action

Staff recommends adoption of Ordinance #670: Supplemental Budget and Appropriation Ordinance for FY23 in the amount of \$313,000.

Prepared by:

Andrea N. Wallace, CPA
Director of Finance

Reviewed by:

Sarah M. Sandquist, CPRE
Executive Director

Ordinance #670
FIRST SUPPLEMENTAL BUDGET AND APPROPRIATION ORDINANCE
For the Year Ended 2023

AN ORDINANCE CREATING AND ADOPTING THE SUPPLEMENTAL ANNUAL BUDGET AND APPROPRIATION OF FUNDS NECESSARY TO DEFRAY ALL NECESSARY EXPENDITURES AND LIABILITIES FOR THE CHAMPAIGN PARK DISTRICT, CHAMPAIGN COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1st) DAY OF MAY 2022, AND ENDING ON THE THIRTIETH DAY (30th) OF APRIL 2023, AND SPECIFYING THE SUPPLEMENTAL OBJECTS AND PURPOSES FOR WHICH SUCH SUPPLEMENTAL APPROPRIATION ARE MADE AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE.

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) Whereas FYE2023 results through January 31, 2023, show a positive variance-to-budget in Interest Income of \$648,672. Whereas that positive variance is projected to grow to \$875,189 by April 30, 2023, and whereas there are also a number of appropriations projected to exceed the legal limit by April 30, 2023, this Board has heretofore caused to be prepared a Supplemental Annual Budget and Appropriation, pursuant to 70 ILCS 1205/ Park District Code:

*...However, during any fiscal year, the governing body of any Park District may adopt a supplemental appropriation ordinance subsequent to the adoption of the annual appropriation ordinance for that fiscal year in an amount not to exceed the aggregate of any additional revenue available to the Park District or estimated to be received by the Park District. **The provisions of this Section regarding publication, notice, and public hearing shall not apply to the supplemental ordinance or to the budget document forming the basis of the ordinance.** After the first 6 months of any fiscal year have elapsed the board may by two-thirds vote transfer from any appropriation item its anticipated unexpended funds to any other item of appropriation, theretofore made, and the item to which said transfer is made may be increased to the extent of the amount so transferred.*

Therefore, the staff presents this requested ordinance, with an attached list of detailed line sources and uses of the supplemental budget.

(b) This ordinance is offered pursuant to 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, that have heretofore been performed.

Budget & Appropriations Totals & Supplemental Request by Fund
Budget & Appropriations Totals by Fund May 1, 2022, through April 30, 2023

Fund	Description	2022-23		2022-23	2022-23
		Final Budget	Appropriations	Proposed Supplemental Appropriation	Proposed Supplemented Appropriation
01	General Fund	\$5,758,098	\$6,168,980	116,800	\$6,285,780
02	Recreation Fund	3,979,968	4,311,067		4,366,667

03	Museum Fund	2,367,889	2,522,022	43,250	2,565,272.00
03	Liability Insurance Fund	504,990	555,489	3,000	558,489.00
06	IMRF Fund	263,520	316,224	3,500	319,724.00
08	Audit Fund	34,500	37,950	-	37,950.00
09	Paving And Lighting	191,100	202,210	-	202,210.00
12	Special Donations	135,000	151,750	750	152,500.00
14	Social Security	470,000	540,500	-	540,500.00
15	Special Recreation Fund	1,332,747	1,466,006	37,600	1,503,606.00
16	Capital Improvements Fund	2,611,095	2,872,205	-	2,872,205.00
19	Police Protection	40,000	46,000	-	46,000.00
21	Bond Amortization Fund	1,319,500	1,451,450	-	1,451,450.00
22	Bond Proceeds Fund	1,905,500	2,044,550	12,500	2,057,050.00
24	Land Acquisition Fund	-	750,000	-	750,000.00
25	Park Development Fund	66,900	73,590	-	73,590.00
26	Trails And Pathways Fund	-	100,000	-	100,000.00
27	Martens Center Fund	-	-	40,000	40,000.00
	Appropriations - All Funds	<u>\$20,980,807</u>	<u>\$23,609,993</u>	<u>\$ 313,000</u>	<u>\$ 23,922,993</u>

Detail by Line Item, by Fund Attached

This ordinance shall be in full force and effective immediately upon its passage. Passed this 12th day of April 2023.

AYES:

NAYS:

ABSENT:

ABSTAIN:

[SEAL]

CHAMPAIGN PARK DISTRICT

By

Kevin Miller, Board President

ATTEST:

Jarrod Scheunemann, Board Secretary

3/21/2023

Champaign Park District
 Supplemental Budget Proposal
 Summary by Fund

		FYE2023		Actual	Projected	Projected	SUPPLEMENTAL BUDGET REQUEST		SUPPLEMENTAL APPROPRIATIONS REQUEST		FINAL
		BUDGET	APPROPRIATION	Interest Income through 1/31/23	Interest Income through 4/30/23	Interest Income available for Supplement	Amounts to increase	FINAL SUPPLEMENTED BUDGET	Amounts to increase	Under-Appropriated	SUPPLEMENTED APPROPRIATION
							Under-Budgeted Lines		Under-Appropriated Lines		
Fund 01	General	5,949,201	6,376,122	50,000	208,163	281,549	231,549	116,800	6,066,001	128,073	6,504,195
Fund 02	Recreation	4,618,268	4,996,752	20,000	93,699	140,375	120,375	55,600	4,673,868	60,911	5,057,663
Fund 03	Museum	2,349,332	2,503,282	25,175	112,521	210,000	184,825	43,250	2,392,582	47,176	2,550,458
Fund 04	Liability	361,403	397,545	1,100	12,910	20,000	18,900	3,000	364,403	3,150	400,695
Fund 06	IMRF	201,000	241,200	500	11,349	24,000	23,500	3,500	204,500	4,200	245,400
Fund 08	Audit	30,000	33,000	10	353	750	740	-	30,000	-	33,000
Fund 09	Paving and Lighting	186,000	196,600	300	8,474	13,500	13,200	-	186,000	-	196,600
Fund 12	Special Donations	71,000	81,350	100	3,204	4,000	3,900	750	71,750	750	82,100
Fund 14	Social Security	480,000	552,000	1,200	4,351	8,500	7,300	-	480,000	-	552,000
Fund 15	Special Recreation	1,279,354	1,407,128	3,200	48,691	76,000	72,800	37,600	1,316,954	39,337	1,446,465
Fund 16	Capital Improvements	2,349,132	2,584,045	6,000	42,754	82,000	76,000	-	2,349,132	-	2,584,045
Fund 19	Police Protection	35,000	40,250	40	1,066	2,000	1,960	-	35,000	-	40,250
Fund 21	Bond Amortization	1,246,724	1,371,396	60	4,182	6,000	5,940	-	1,246,724	-	1,371,396
Fund 22	Bond Proceeds	1,702,765	1,823,542	5,000	34,367	45,000	40,000	12,500	1,715,265	13,750	1,837,292
Fund 24	Land Acquisition	-	750,000	5,500	25,166	38,500	33,000	-	-	-	750,000
Fund 25	Park Development	138,000	151,800	3,500	16,183	22,000	18,500	-	138,000	-	151,800
Fund 26	Trails & Pathways	-	100,000	1,200	10,733	18,400	17,200	-	-	-	100,000
Fund 27	Martens Center	1,368,744	1,573,803	5,000	10,506	10,500	5,500	40,000	1,408,744	41,001	1,614,804
Totals		22,365,923	25,179,815	127,885	648,672	1,003,074	875,189	313,000	22,678,923	338,348	25,518,163

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
Fund 01 - GENERAL							
53134	LIFE INSURANCE	5,600	6,160	1,200	6,800	7,480	Life and AD&D rates increased.
54204	STAFF MEETINGS	700	770	600	1,300	1,430	CEO Recruiting and meetings with community stakeholders
54207	STAFF TRAINING	11,200	12,320	4,000	15,200	16,720	Caseware, Easyllama-Harassment, GOFA, IPRA, Masterclass, TIPS Training (servers), UI Pesticide Testing, Parkland College, Il Green Industry Assoc
54208	MEMBERSHIPS, DUES AND FEES	17,440	19,184	6,000	23,440	25,784	Chamber, Roatry (2), Comm. Fdn of ECI, GOFA, IPRA, NRPA, Pkland Coll Fdn, Sam's, SurveyMonkey, U-Way, Ch Co Freedom Celeb., PayPay, Pride Parade, Adobe, Int'l Soc. of Arborists, ECI Master Naturalist, Am Soc. of Landscape Arch's.
54209	CONFERENCE AND TRAVEL	19,400	21,340	15,000	34,400	37,840	NRPA, American Airlines, Amtrak, Hyatt, IAPD/IPRA, Per Diem, Marriott, Southwest Airlines, Il Arborist Assoc, Master Naturalist, Wild Things Prairie History Conf, Stewardship Network, Holiday Inn,
54242	EQUIPMENT REPAIR	7,800	8,580	17,000	24,800	27,280	Lazer's Edge, Altec, Birkey's, Bobcat, Ford City, Heath's, MTI Dist., Sherman's Small Engine, Vermeer Sales, Il Oil Mktg, Bahrsn, A&R Mechanical, Pre-Pack Machinery
54245	BUILDING REPAIR	6,250	6,875	6,000	12,250	13,475	Bankco, A&R Mech, Schoonover Sewer, Davis-Houk, RC Lettering
54254	SERVICE CONTRACTS	40,428	44,471	3,500	43,928	48,321	BS&A Software, Confidential Shred, GFI Digital, VSI Rec Trac, Walz Mailing, Links Mobile App (ending), Safety Plus
54261	SERVICE CONTRACTS-GROUNDS	70,000	77,000	4,000	74,000	81,400	Kaboom Rigging, R&R Svcs, Trugreen, American Pest, C-U at Home, DSC
54265	SUBSCRIPTIONS	1,120	1,232	400	1,520	1,672	Vecteezy, Dremstime, Adobe, Hootsuite, Horticulture Mag
54270	PERSONNEL COSTS	49,760	54,736	800	50,560	55,616	Benefit Planning Consultants, Heart Tech, IPRA, ISP, Indeed, Il Labor Law Posters, Safeworks, Paycom
54280	OTHER CONTRACTUAL SERVICES	17,500	18,892	15,000	32,500	35,085	Paralympic Entertainment, ED search, IL Central for Greenbelt Beautification
54282	INTERN STIPEND (DO NOT USE AFTER	-	-	1,000	1,000	1,000	Charles Campbell
55303	DUPLICATING SUPPLIES	1,300	1,430	250	1,550	1,705	Rogards, Staples
55307	BOOKS AND MANUSCRIPTS	500	550	250	750	825	IAPD, Martin One, Amazon
55315	STAFF UNIFORMS	14,850	16,335	1,200	16,050	17,655	Sunburst, The Shirt Guy, Jim Wagner, Midwest Construction Rentals, Advanced Auto Parts, Farn & Fleet, Rural King
55322	CLEANING /JANITORIAL SUPPLIES	5,530	6,083	500	6,030	6,633	Ace Hdwr, Chemical Mtce, Rogards
55324	PRESCRIBED BURN SUPPLIES	650	715	100	750	825	Forestry Suppliers
55330	GAS,FUEL,GREASE AND OIL	74,100	81,510	14,000	88,100	96,910	Ace Hdwr, Advanced Auto Parts, Birkey's, Circle K Fleet, Frm & Fleet, Illini FS, MTI Distributing, Rural King, County Market, CU Hardware, Depke Welding, Rogers Supply Co
55332	PAINTS	550	605	1,000	1,550	1,705	Siteone, Menards, CU Hardware, Ace
55348	FLOWERS AND CARDS	1,000	1,100	1,000	2,000	2,200	Abbott's
55354	FOOD SUPPLIES	3,000	3,300	11,000	14,000	15,400	Ada's Southern Ckg, Common Ground, Co Mkt, Jeff Gilchrist, GFS, Harvest Time, Jet's Pizza, Jupiter's, Meijer's, Michael's, Niel Sst. Blues, Nothing Bundt Cakes, Sam's, Watson Shack & Rail, Wood n Hog BBQ, Baksin Robbins
56232	WATER	70,000	77,000	13,000	83,000	91,300	IL American Water
TOTALS		418,678	460,188	116,800	535,478	588,261	
					Increases:	116,800	128,073

				Proj'd Actvty 4/30/23			
43030	INTEREST	50,000	n/a	281,549	n/a	231,549	Interest Income YTD over Budget Available for Supplemental

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
Original Budget	Total Revenue	7,108,476			7,108,476		
Original Budget	Total Expense	5,949,201	6,376,122	116,800	6,066,001	6,504,195	
Original Budget	Total Net	1,159,275			1,042,475		
Fund 02 - RECREATION							
53134	LIFE INSURANCE	2,400	2,640	1,000	3,400	3,740	Life and AD&D rates increased.
54202	PRINTING AND DUPLICATING	4,700	5,170	4,500	9,200	10,120	GotPrint, Woodward Printing Svcs, Dean's Graphics, the Flag Makers, UpClose Graphics, Amazon, Fasprint
54234	LANDFILL FEES	2,875	3,163	2,500	5,375	5,913	Republic Services
54242	EQUIPMENT REPAIR	16,800	18,480	7,500	24,300	26,730	A&R Mechanical, Chem Mtce, Cox Electric, Direct Fitness, Entec, Litania, Berg Tanks, A&R Mechanical, Misdwst-Excelsior, Premier Sound, Spear
54270	PERSONNEL COST	39,700	43,670	13,500	53,200	58,520	Paycom
54271	PETTY CASH	-	-	1,500	1,500	1,500	Concession Stands, PFA
54280	OTHER CONTRACTUAL SERVICES	1,537	1,691	4,500	6,037	6,642	Pottery for DCC Sod Fall Fun Fest
54281	CONTRACTUAL PERSONNEL	23,141	25,455	2,500	25,641	28,205	Contractors: Racquet Stringing, Sports Officials, FuntoGo, Kona Ice, Caricaturing, Juneteenth Entertainers, Popcorn
54285	CONTRACTUAL ENTERTAINMENT	1,200	1,320	600	1,800	1,980	FuntoGo, Kona Ice, DJ Svc, Face Painter, Caricaturist, Pizza, Noon Yrs Eve
55316	PARTICIPANT UNIFORMS	14,647	16,112	2,500	17,147	18,862	Leadaz Athletic, YBA Shirts, Challenger Sports Teamware, Sunburst, Will Enterprises,
55327	VEHICLE/EQUIPMENT REPAIR PARTS	2,000	2,200	1,500	3,500	3,850	Ace Hardware, Advanced Auto Parts, Altorfer, Amazon, Arends, Awesome Machines, Birkey's, Bobcant, Ford City, CU Hardware, Dedicated Diesel, Depke, Dust & Son, Farm & Fleet, Fastenal, Graber, Home Depot, Illini FS, Interstate Battery, Kurland Steel, Lowe's, Menard's, MTI Distributing, NAPA Auto Parts, Pioneer Mfg, RP Lumber, Rental City, Sullivan-Parkhill, Rural King, Rush Truck Center, Schnuck's, Shaff Impelemnt, SiteOne, Tepper, Twin City Rubber industrial Hose, Urbana True Tires, Vermeer
55330	GAS,FUEL,GREASE AND OIL	12,250	13,475	1,500	13,750	15,125	Circle K Fleet, Advanced Auto Parts, Midwest Const. Rental, Rural King, Arends Hogan Walker
55331	CHEMICALS	61,000	67,100	1,500	62,500	68,750	CMI, Siteone Landscape, Rural King, Amazon, Menards
55332	PAINTS	10,700	11,770	9,500	20,200	22,220	Ace, Anderson's Outdoor, CU Hardware, Pioneer Mfg, Siteone
55353	INNOVATION CENTER SUPPLIES	-	-	1,000	1,000	1,000	Per KH, will be about \$500 in FY2023 and more in FY2024.
TOTALS		192,950	212,246	55,600	248,550	273,157	
				Increases:	55,600	60,911	

				Proj'd Actvty 4/30/23			Interest Income YTD over Budget Available for
43030	INTEREST	20,000	n/a	140,375	n/a	120,375	Supplemental

Original Budget	Total Revenue	4,566,367			4,566,367		
Original Budget	Total Expense	4,618,268	4,996,752	55,600	4,673,868	5,057,663	
Original Budget	Total Net	(51,901)			(107,501)		

Fund 03 - MUSEUM							
53132	DENTAL INSURANCE	3,000	3,300	1,500	4,500	4,950	Principal Ins.
53133	MEDICAL HEALTH INSURANCE	90,000	99,000	7,500	97,500	107,250	City of Champaign

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
53134	LIFE INSURANCE	1,425	1,568	1,500	2,925	3,219	Principal Ins.
53137	EMPLOYEE ASSISTANCE PROGRAM	410	451	750	1,160	1,276	Carle EAP Svcs
83003	ALLOWANCES/REIMBURSEMENTS	5,650	6,215	2,500	8,150	8,965	Impact Awards, Car and Cel Allowances
54209	CONFERENCE AND TRAVEL	1,700	1,870	750	2,450	2,695	NRPA, Amtrak, IAPD/IPRA Hyatt, Per Diem, Southwest Airlines.
54215	PROFESSIONAL FEES	500	550	750	1,250	1,375	Marx Vet Svc
54234	LANDFILL FEES	5,473	6,020	2,500	7,973	8,770	Republic Services, City of Champaign
54242	EQUIPMENT REPAIR	5,000	5,500	4,500	9,500	10,450	Neil Estrick Gallery, Altorfer, Shure, Buzard Pipe Organ, Elevator Safety, Schoonover Sewer, Pearl Tech
54250	EQUIPMENT RENTAL	60,610	66,671	8,500	69,110	76,021	Curtis Road Self-Storage, Battery Specialists, Brent's Bouncin Inflatables, Herriott's, Il Am Water, Illinois Portable Toilets, Midwest Construction Rentals, MMS Productions, Swank Motion Pictures, The Inflatable Guy, City of Champaign Parking, Media Service, MMS Productions & Pro Audio, A24 Films, Amazon, Harrold LLOYD Entertainment, Netflix, Paramounts, Park Circus, School Film, Sony Pictures, Swank Motion Pictures, Universal Film Exchange, Walt Disney Studios, Warner Bros, City of Champaign
54253	PEST CONTROL	1,435	1,579	500	1,935	2,129	American Pest Control, Farm & Fleet, Rural King
54270	PERSONNEL COSTS	18,000	19,800	5,000	23,000	25,300	Paycom
54280	OTHER CONTRACTUAL SERVICES	48,260	53,086	2,500	50,760	55,836	SCC Piano Tuning, VT Showare, VT Security, Marriott
55330	GAS,FUEL,GREASE AND OIL	-	-	4,000	4,000	4,000	Circle K Fleet
56233	TELECOMM EXPENSE	14,410	15,851	500	14,910	16,401	At&T, I3 Broadband, Crexendo, Peerless Network
TOTAL		255,873	281,461	43,250	299,123	328,637	
				Increases:	43,250	47,176	

				Proj'd Actvty 4/30/23			
43030	INTEREST	25,175	n/a	210,000	n/a	184,825	Interest Income YTD over Budget Available for Supplemental

Original Budget	Revenue	3,247,237			3,247,237	
Original Budget	Expense	2,349,332	2,503,282	43,250	2,392,582	2,550,458
Original Budget	Net	897,905			854,655	

Fund 04 - LIABILITY INSURANCE

53134	LIFE INSURANCE	120	132	500	620	682	Life and AD&D rates increased.
54207	STAFF TRAINING	-	-	500	500	500	PDRMA Institute
54209	CONFERENCE AND TRAVEL	-	-	1,000	1,000	1,000	IPRA
54255	LICENSE AND FEES	1,595	1,755	500	2,095	2,305	Cintas Safty Mgt Suite
54270	PERSONNEL COSTS	334	367	500	834	916	Paycom
TOTALS		2,049	2,254	3,000	5,049	5,404	
				Increases:	3,000	3,150	

				Proj'd Actvty 4/30/23			
43030	INTEREST	1,100		20,000		18,900	Interest Income over Budget Available for Supplemental

Original Budget	Revenue	367,500			367,500	
Original Budget	Expense	361,403	397,545	3,000	364,403	400,695

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
Original Budget	Net	6,097			3,097		
Fund 06 - IMRF FUND							
53135	IMRF PAYMENTS	201,000	241,200	3,500	204,500	245,400	IMRF
				Increases:	3,500	4,200	
43030	INTEREST	500		24,000		23,500	Interest Income over Budget Available for Supplemental
Original Budget	Revenue	201,000			201,000		
Original Budget	Expense	201,000	241,200	3,500	204,500	245,400	
Original Budget	Net	-			(3,500)		
Fund 08 - AUDIT FUND							
43030	INTEREST	10		750		740	Interest Income over Budget Available for Supplemental
Original Budget	Revenue	28,110			28,110		
Original Budget	Expense	30,000	33,000	-	30,000	33,000	
Original Budget	Net	(1,890)			(1,890)		
Fund 09 - PAVING AND LIGHTING FUND							
43030	INTEREST	300		13,500		13,200	Interest Income over Budget Available for Supplemental
Original Budget	Revenue	100,600			100,600		
Original Budget	Expense	186,000	196,600	-	186,000	196,600	
Original Budget	Net	(85,400)			(85,400)		
Fund 12 - SPECIAL DONATIONS FUND							
59415	TRANSFER TO PARKS FOUNDA	6,000	6,600	750	6,750	7,350	
				Increases:	750	750	
43030	INTEREST	100		4,000		3,900	Interest Income over Budget Available for Supplemental
Original Budget	Revenue	52,600			52,600		
Original Budget	Expense	71,000	81,350	750	71,750	82,100	
Original Budget	Net	(18,400)			(19,150)		

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
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Fund 14 - SOCIAL SECURITY FUND

				Proj'd Actvty 4/30/23			
43030	INTEREST	1,200		8,500	7,300		Interest Income over Budget Available for Supplemental
Original Budget	Revenue	416,300			416,300		
Original Budget	Expense	480,000	552,000	-	480,000	552,000	
Original Budget	Net	(63,700)			(63,700)		

Fund 15 - SPECIAL RECREATION FUND

53134	LIFE INSURANCE	445	490	500	945	1,041	Life and AD&D rates increased.
53135	IMRF PAYMENTS	9,100	10,010	1,500	10,600	11,660	IMRF
53137	EMPLOYEE ASSISTANCE PROGRAM	165	182	500	665	734	Carle EAP Svcs
54202	PRINTING AND DUPLICATING	4,100	4,510	750	4,850	5,335	Premiere, GotPrint,
54209	CONFERENCE AND TRAVEL	4,000	4,240	5,000	9,000	9,540	Amtrak, IAPD/IPRA Hyatt, Per Diem, CPI Training.
54241	VEHICLE REPAIR	-	-	6,500	6,500	6,500	Illini FS, Red's Muffler, Midwest Automotive & Diesel, Sullivan-Parkhill
54253	PEST CONTROL	420	462	500	920	1,012	American Pest Control
54255	LICENSE AND FEES	20	22	500	520	572	GoDaddy
54254	SERVICE CONTRACTS	-	-	3,000	3,000	3,000	Confidential Shred, GFI Digital
54270	PERSONNEL COSTS	6,000	6,600	4,000	10,000	11,000	Paycom
54282	INTERN STIPENDS	-	-	2,000	2,000	2,000	Cole Alvis, Erin Draska
54285	CONTRACTUAL ENTERTAINMENT			250	250	250	
55301	OFFICE SUPPLIES	1,000	1,100	250	1,250	1,375	Amazon, Staples, Walmart
55303	DUPLICATING SUPPLIES	300	330	250	550	605	Staples
55315	STAFF UNIFORMS	1,519	1,671	350	1,869	2,056	Sunburst, Amazon,
55327	VEHICLE/EQUIPMENT REPAIR PARTS	-	-	3,500	3,500	3,500	Ace Hardware, Midwest Transit Equipment, Shaff Implement, Urbana True Tires
55329	OFFICE/ EQUIPMENT VALUE <\$10000	5,000	5,500	1,000	6,000	6,600	Micro Systems Laptops, Amazon Docking Stations
55330	GAS,FUEL,GREASE AND OIL	-	-	2,500	2,500	2,500	Circle K Fleet
55348	FLOWERS AND CARDS	-	-	500	500	500	Nothing spent
55349	PLAQUES, AWARDS AND PRIZES	3,500	3,850	3,500	7,000	7,700	Running Awards & Apparel, Sunburst Sportswear, Trophytime
56233	TELECOMM EXPENSE	4,080	4,488	750	4,830	5,313	I3 Broadband, Crexendo
TOTALS		39,649	43,455	37,600	77,249	82,792	
				Increases:	37,600	39,337	

				Proj'd Actvty 4/30/23			
43030	INTEREST	3,200		76,000	72,800		Interest Income over Budget Available for Supplemental
Original Budget	Revenue	1,168,289			1,168,289		
Original Budget	Expense	1,279,354	1,407,128	37,600	1,316,954	1,446,465	
Original Budget	Net	(111,065)			(148,665)		

Fund 16 - CAPITAL IMPROVEMENTS FUND

Proj'd Actvty 4/30/23

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
43030	INTEREST	6,000		82,000		76,000	Interest Income over Budget Available for Supplemental
Original Budget	Revenue	3,054,000				3,054,000	
Original Budget	Expense	2,349,132	2,584,045	-		2,349,132	2,584,045
Original Budget	Net	704,868				704,868	

Fund 19 - POLICE PROTECTION

				Proj'd Actvty 4/30/23			
43030	INTEREST	40		2,000		1,960	Interest Income over Budget Available for Supplemental
Original Budget	Revenue	38,140				38,140	
Original Budget	Expense	35,000	40,250	-		35,000	40,250
Original Budget	Net	3,140				3,140	

Fund 21 - BOND AMORTIZATION FUND

				Proj'd Actvty 4/30/23			
43030	INTEREST	60		6,000		5,940	Interest Income over Budget Available for Supplemental
Original Budget	Revenue	1,225,160				1,225,160	
Original Budget	Expense	1,246,724	1,371,396	-		1,246,724	1,371,396
Original Budget	Net	(21,564)				(21,564)	

Fund 22 - BOND PROCEEDS FUND

61508	PARK CONSTRUCTION/IMPROVEMENT	902,306	992,537	10,000	912,306	1,003,537	Helitech (VT), Duce, Midwest Engineering & Tesing (Pkland Way), Midwest Construction Rental (Robeson Playground), Atlantic Svcs, Illini Concrete (SAC Concrete Work), Neverman Flooring (BMC Acctg Offc), CU Hrdwre, Tepper, Fastenal, Midwest Construction Rental (Hessel Lighting), Prairie Material, J&L Morris Trucking, Menards, Siteone (Robeson Playground), Prat Home Improvement (SAC West Entry Awning), Reliable Plumbing & Heating (DCC HVAC), Architectural Expressions, Bobcat of Champaign, Midwest Construction Rental, Midwest Engineering & Testing, Petry-Kuhne, Sunbelt Rentals (Pickleball Courts),
54215	PROFESSIONAL FEES	3,428	3,771	2,500	5,928	6,521	Bk of New York, Gilmore & Bell
TOTALS		905,734	996,308	12,500	918,234	1,010,058	
				Increases:	12,500	13,750	

				Proj'd Actvty 4/30/23			
43030	INTEREST	5,000		45,000		40,000	Interest Income over Budget Available for Supplemental

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
Original Budget Revenue		1,251,724			1,251,724		
Original Budget Expense		1,702,765	1,823,542	12,500	1,715,265	1,837,292	
Original Budget Net		(451,041)			(463,541)		

Fund 24 - LAND ACQUISITION FUND

43030	INTEREST INCOME	5,500		38,500		33,000	Interest Income over Budget Available for Supplemental
Original Budget Revenue		105,500			105,500		
Original Budget Expense		-	750,000	-	-	750,000	
Original Budget Net		105,500			105,500		

Fund 25 - PARK DEVELOPMENT FUND

43030	INTEREST	3,500		22,000		18,500	Interest Income over Budget Available for Supplemental
Original Budget Revenue		103,500			103,500		
Original Budget Expense		138,000	151,800	-	138,000	151,800	
Original Budget Net		(34,500)			(34,500)		

Fund 26 - TRAILS AND PATHWAYS FUND

43030	INTEREST	1,200		18,400		17,200	Interest Income over Budget Available for Supplemental
Original Budget Revenue		101,200			101,200		
Original Budget Expense		-	100,000	-	-	100,000	
Original Budget Net		101,200			101,200		

Fund 27 - MARTENS CENTER & HK PARK CAPITAL FUND

54214	ARCHITECT AND ENGINEERING FEES	-	-	30,000	30,000	30,000	Robbins Schwartz, Hitchcock Design
54215	PROFESSIONAL FEES	4,065	4,472	10,000	14,065	15,473	Ratio States, LLC
TOTALS		4,065	4,472	40,000	44,065	45,473	
				Increases:	40,000	41,001	

43030	INTEREST	5,000		10,500		5,500	Interest Income over Budget Available for Supplemental
Original Budget Revenue		529,943			529,943		
Original Budget Expense		1,368,744	1,573,803	40,000	1,408,744	1,614,804	
Original Budget Net		(838,801)			(878,801)		

03/08/2023

BUDGET REPORT FOR CHAMPAIGN PARK DISTRICT

ACCOUNT	DESCRIPTION	2022-23 ORIGINAL BUDGET	2022-23 ORIGINAL APPROPRIATION	PROPOSED SUPPLEMENTAL BUDGET per line	2022-23 SUPPLEMENTED BUDGET	2022-23 SUPPLEMENTED APPROPRIATION	Detail of Vendors Paid
TOTAL						875,189	Interest Income over Budget Available for Supplemental
TOTAL				Increases:	313,000	338,348	8.10%
Original Budget Revenue		23,665,646			23,665,646		
Original Budget Expense		22,365,923	25,179,815	313,000	22,678,923	25,518,163	
Original Budget Net		1,299,723			986,723		



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 12, 2023

SUBJECT: Approval of Ordinance No. 667 Budget and Appropriation Ordinance for FYE2024

Background

Annually the Champaign Park District Board of Commissioners must adopt a Budget and Appropriation Ordinance. The proposed budget was presented to the Board on February 8, 2023, along with the proposed budget and appropriation ordinance in the amount of \$23,609,093.

Prior Board Action

February 8, 2023 Budget for FYE2024 was presented.

Budget Impact

The proposed budget and appropriations Ordinance No. 667 for the fiscal year beginning May 1, 2023, and ending April 30, 2024, for the Champaign Park District sets total budgeted expenditures/transfers in the amount of \$20,980,807, and the legal appropriation as \$23,609,993.

Recommended Action

Staff recommends the Board approve Ordinance No. 667 Budget and Appropriation Ordinance for the fiscal year beginning May 1, 2023, and ending April 30, 2024, and file with the Champaign County Clerk's office.

Prepared by:

Reviewed by:

Andrea N. Wallace
Director of Finance

Sarah M. Sandquist, CPRE
Executive Director

Ordinance #667

**BUDGET AND APPROPRIATION ORDINANCE
For the Year Ended 2024**

**AN ORDINANCE ADOPTING THE COMBINED
ANNUAL BUDGET AND APPROPRIATION OF
FUNDS FOR THE CHAMPAIGN PARK DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
FIRST (1st) DAY OF MAY 2023, AND ENDING ON THE THIRTIETH DAY (30th) OF APRIL 2024**

**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 8th day of March 2023 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, 2023 and ending April 30, 2024 have heretofore been performed.

Section 2. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May 2023 and ending the thirtieth (30th) day of April 2024.

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, 2023 and ending April 30, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2023 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 \$34,464,561.

An estimate of the cash expected to be received during the fiscal year from all sources is \$25,393,043.

An estimate of the expenditures and transfers contemplated for the fiscal year is \$20,980,807.

An estimate of the cash expected to be on hand at the end of the first year is \$38,876,797.

An estimate of the amount of taxes to be received during the fiscal year is \$15,655,189.

Ordinance #667

**BUDGET AND APPROPRIATION ORDINANCE
For the Year Ended 2024**

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

**FOR THE FISCAL YEAR BEGINNING ON THE
FIRST (1st) DAY OF MAY 2023, AND ENDING ON THE THIRTIETH DAY (30th) OF APRIL 2024**

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

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

Section 6. This ordinance shall be full force and effective immediately upon its passage.

Passed this 12nd day of April 2023.

AYES:

NAYS:

ABSENT:

ABSTAIN:

[SEAL]

CHAMPAIGN PARK DISTRICT

By

Kevin Miller, Board President

ATTEST:

Jarrod Scheunemann, Board Secretary

Ordinance No. 667
Budget & Appropriations Totals by Fund
May 1,2023 through April 30, 2024

Fund	Description	2023-24	
		Final Budget	Appropriations
01	General	\$ 5,758,098	\$ 6,168,980
02	Recreation	3,979,968	4,311,067
03	Museum	2,367,889	2,522,022
04	Liability Insurance	504,990	555,489
06	IMRF FUND	263,520	316,224
08	Audit Fund	34,500	37,950
09	Paving And Lighting Fund	191,100	202,210
12	Special Donations Fund	135,000	151,750
14	Social Security Fund	470,000	540,500
15	Special Recreation Fund	1,332,747	1,466,006
16	Capital Improvements Fund	2,611,095	2,872,205
19	Police Protection	40,000	46,000
21	Bond Amortization Fund	1,319,500	1,451,450
22	Bond Proceeds Fund	1,905,500	2,044,550
24	Land Acquisition Fund	-	750,000
25	Park Development Fund	66,900	73,590
26	Trails And Pathways Fund	-	100,000
	Appropriations - All Funds	<u>\$ 20,980,807</u>	<u>\$ 23,609,993</u>

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Fund 01 - GENERAL			
Salaries and Wages			
70201	Full-Time Salaries And Wages	2,585,964	2,689,403
70202	Part-Time Seasonal Wages	376,098	406,186
Salaries and Wages		2,962,062	3,095,589
Fringe Benefits			
53132	Dental Insurance	13,000	14,300
53133	Medical Health Insurance	361,600	397,760
53134	Life Insurance	7,600	8,360
53137	Employee Assistance Program	1,600	1,760
83003	Allowances/Reimbursements	58,020	63,822
Fringe Benefits		441,820	486,002
Contractual			
54201	Postage And Mailing	5,170	5,687
54202	Legal Publications/Notices	4,750	5,225
54204	Staff Meetings	1,300	1,430
54205	Legal Publications/Notices	3,600	3,960
54206	Advertising/Publicity	31,550	34,705
54207	Staff Training	20,250	22,275
54208	Memberships, Dues And Fees	28,600	31,460
54209	Conference And Travel	50,192	55,211
54210	Board Expense	5,000	5,500
54212	Attorney Fees	150,000	165,000
54214	Architect And Engineering Fees	45,000	49,500
54215	Professional Fees	87,800	96,580
54234	Landfill Fees	32,000	35,200
54236	Auto Allowance	75	83
54240	Office Equipment Repairs	200	220
54241	Vehicle Repair	12,500	13,750
54242	Equipment Repair	28,700	31,570
54245	Building Repair	12,700	13,970
54250	Equipment Rental	15,300	16,830
54253	Pest Control	1,100	1,210
54254	Service Contracts	51,800	56,980
54255	License And Fees	50,635	55,699
54260	Service Contracts-Facilities	4,950	5,445
54261	Service Contracts-Grounds	60,500	66,550
54263	Contractual Mowing	200,000	220,000
54264	Cell Phone Expense	3,500	3,850
54265	Subscriptions	1,350	1,485
54270	Personnel Costs	63,700	70,070
54275	Health And Wellness	4,500	4,950
54280	Other Contractual Services	85,750	92,602
54282	Intern Stipend	600	654
54291	Park And Recreation Excellence	3,000	3,263
59412	Property/Sales Tax	300	306
59414	Credit Card Fees	400	451
Contractual		1,066,772	1,171,671

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Commodities/Supplies			
55301	Office Supplies	10,150	11,165
55302	Envelopes And Stationary	800	880
55303	Duplicating Supplies	1,650	1,815
55304	Checks And Bank Supplies	1,200	1,320
55305	Photographic Supplies	750	825
55307	Books And Manuscripts	600	660
55308	First Aid/Medical Supplies	4,750	5,225
55309	Safety Supplies	8,500	9,350
55315	Staff Uniforms	18,000	19,800
55316	Participant Uniforms	500	550
55320	Building Maintenance Supplies	21,000	23,100
55321	Landscape Supplies	33,200	36,520
55322	Cleaning /Janitorial Supplies	6,100	6,710
55323	Playground Maintenance Supplies	6,000	6,600
55324	Prescribed Burn Supplies	1,000	1,100
55325	Equipment And Tools	24,000	25,930
55326	Shop Equipment And Supplies	7,000	7,700
55327	Vehicle/Equipment Repair Parts	28,500	31,350
55328	Amenity Maintenance Supplies	10,000	11,000
55329	Office/ Equipment Value <\$10000	5,000	5,500
55330	Gas,Fuel,Grease And Oil	103,050	113,355
55331	Chemicals	14,500	15,950
55332	Paints	1,550	1,705
55333	Plant Materials	125,000	137,500
55348	Flowers And Cards	1,800	1,980
55349	Plaques, Awards And Prizes	4,000	4,400
55350	Recreation/Program Supplies	5,500	6,050
55352	Fish Restocking	3,000	3,300
55354	Food Supplies	15,500	17,050
Commodities/Supplies		462,600	508,390
Utilities			
56230	Sanitary Fees And Charges	12,800	14,080
56231	Gas And Electricity	71,000	78,100
56232	Water	90,000	99,000
56233	Telecomm Expenditures	34,544	37,998
Utilities		208,344	229,178
Routine/Periodic Maintenance			
58001	Periodic Maintenance	55,500	61,050
58002	Routine Maintenance	261,000	287,100
Routine/Periodic Maintenance		316,500	348,150
Transfers to Other Funds			
59409	Transfers To Other Funds	300,000	330,000
Appropriations - Fund 01		5,758,098	6,168,980

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Fund 02 - RECREATION			
Salaries and Wages			
70201	Full-Time Salaries And Wages	1,115,038	1,159,640
70202	Part-Time Seasonal Wages	1,317,071	1,448,778
	Salaries and Wages	2,432,109	2,608,418
Fringe Benefits			
53132	Dental Insurance	5,000	5,500
53133	Medical Health Insurance	146,500	161,150
53134	Life Insurance	3,300	3,630
53137	Employee Assistance Program	600	660
83003	Allowances/Reimbursements	19,640	21,604
	Fringe Benefits	175,040	192,544
Contractual			
54201	Postage And Mailing Expense	360	396
54202	Printing And Duplicating	5,016	5,518
54204	Staff Meetings	200	220
54206	Advertising/Publicity	10,452	11,497
54207	Staff Training	21,928	24,121
54208	Memberships, Dues And Fees	14,560	16,016
54209	Conference And Travel	14,235	15,659
54234	Landfill Fees	5,520	6,072
54241	Vehicle Repair	1,000	1,100
54242	Equipment Repair	33,832	37,215
54245	Building Repair	44,400	48,840
54250	Equipment Rental	9,486	10,435
54251	Rental Facilities	1,815	1,997
54253	Pest Control	4,295	4,725
54254	Service Contracts	21,089	23,198
54255	License And Fees	1,080	1,188
54260	Service Contracts-Facilities	49,726	54,699
54261	Service Contracts-Grounds	2,500	2,750
54264	Cell Phone Expense	3,078	3,386
54265	Subscriptions	275	303
54270	Personnel Costs	59,000	64,900
54271	Petty Cash	600	660
54280	Other Contractual Services	17,551	19,306
54281	Contractual Personnel	30,830	33,913
54282	Intern Stipend	3,000	3,300
54285	Contractual Entertainment	1,700	1,870
54299	Field/Special Trips	61,719	67,891
59412	Property/Sales Tax	12,519	13,771
59414	Credit Card Fees	43,000	47,300
	Contractual	474,766	522,246
Commodities/Supplies			
55301	Office Supplies	7,695	8,465
55303	Duplicating Supplies	2,875	3,163
55307	Books And Manuscripts	730	803
55308	First Aid Supplies	3,030	3,333

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
55315	Staff Uniforms	19,301	21,231
55316	Participant Uniforms	16,493	18,142
55320	Building Maintenance Supplies	35,015	38,517
55321	Landscape Supplies	13,300	14,630
55322	Cleaning /janitorial Supplies	24,446	26,891
55325	Equipment And Tools	7,000	7,700
55327	Vehicle/equip Repair Parts	2,500	2,750
55329	Office/ Equipment Value <\$10000	13,000	14,300
55330	Fuel Purchases	14,050	15,455
55331	Chemicals	73,500	80,850
55332	Paints	20,000	22,000
55333	Plant Materials	1,000	1,100
55348	Flowers And Cards	500	550
55349	Plaques, Awards And Prizes	7,744	8,518
55350	Recreation/program Supplies	79,560	87,516
55353	Innovation Center Supplies	2,000	2,200
55354	Food Supplies	21,332	23,465
55360	Merchandise For Resale	58,990	64,889
Commodities/Supplies		424,061	466,468
Utilities			
56230	Sanitary Fees And Charges	8,120	8,932
56231	Gas And Electricity	313,716	345,088
56232	Water	105,014	115,515
56233	Telecomm Expenditures	27,142	29,856
Utilities		453,992	499,391
Routine/Periodic Maintenance			
58001	Periodic Maintenance	20,000	22,000
Transfers to Other Funds			
Appropriations - Fund 02		3,979,968	4,311,067
Fund 03 - MUSEUM			
Salaries and Wages			
70201	Full-Time Salaries And Wages	704,316	725,445
70202	Part-Time Seasonal Wages	476,519	490,815
Salaries and Wages		1,180,835	1,216,260
Fringe Benefits			
53132	Dental Insurance	4,000	4,400
53133	Medical Health Insurance	122,300	134,530
53134	Life Insurance	2,400	2,640
53137	Employee Assistance Program	600	660
83003	Allowances/Reimbursements	5,780	6,358
Fringe Benefits		135,080	148,588
Contractual			
54201	Postage And Mailing	2,300	2,530
54202	Printing And Duplicating	10,767	11,844

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
54205	Legal Publications/Notices	64	70
54206	Advertising/Publicity	53,577	58,935
54207	Staff Training	1,000	1,100
54208	Memberships, Dues And Fees	1,000	1,100
54209	Conference And Travel	11,000	12,100
54215	Professional Fees	1,000	1,100
54234	Landfill Fees	7,325	8,058
54241	Vehicle Repair	500	550
54242	Equipment Repair	10,920	12,012
54245	Building Repair	12,250	13,475
54250	Equipment Rental	45,390	49,929
54251	Rental Facilities	39,375	43,313
54253	Pest Control	1,580	1,738
54254	Service Contracts	5,560	6,116
54255	License And Fees	8,215	9,037
54260	Service Contracts-facilities	61,020	67,122
54265	Subscriptions	156	172
54270	Personnel Costs	26,000	28,600
54280	Other Contractual Services	52,200	57,420
54281	Contractual Personnel	33,378	36,716
54285	Contractual Entertainment	271,630	298,793
54299	Field/special Trips	3,000	3,300
59412	Property/sales Tax	10,000	11,000
59414	Credit Card Fees	56,450	62,095
Contractual		725,657	798,225
Commodities/Supplies			
55301	Office Supplies	2,450	2,695
55302	Envelopes And Stationary	500	550
55303	Duplicating Supplies	855	941
55305	Photographic Supplies	50	55
55308	First Aid/Medical Supplies	600	660
55315	Staff Uniforms	1,137	1,251
55316	Participant Uniforms	1,904	2,094
55320	Building Maintenance Supplies	16,250	17,875
55322	Cleaning /Janitorial Supplies	7,100	7,810
55327	Vehicle/Equipment Repair Parts	1,000	1,100
55329	Office/ Equipment Value <\$10000	1,500	1,650
55330	Gas,Fuel,Grease And Oil	1,500	1,650
55349	Plaques, Awards And Prizes	10,021	11,023
55350	Recreation/Program Supplies	55,809	61,390
55351	Animal Supplies	1,500	1,650
55354	Food Supplies	29,600	32,560
55355	Animal Feed	2,000	2,200
55360	Merchandise For Resale	32,950	36,245
Commodities/Supplies		166,726	183,399
Utilities			
56230	Sanitary Fees And Charges	2,000	2,200
56231	Gas And Electricity	113,731	125,104
56232	Water	13,450	14,795
56233	Telecomm Expenditures	14,410	15,851

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Utilities		143,591	157,950
Routine/Periodic Maintenance			
58001	Periodic Maintenance	16,000	17,600
Transfers to Other Funds			
Appropriations - Fund 03		2,367,889	2,522,022
Fund 04 - LIABILITY INSURANCE			
Salaries and Wages			
70201	Full-Time Salaries And Wages	33,600	36,960
Fringe Benefits			
53132	Dental Insurance	500	550
53133	Medical Health Insurance	14,000	15,400
53134	Life Insurance	300	330
83003	Allowances/Reimbursements	840	924
Fringe Benefits		15,640	17,204
Contractual			
54207	Staff Training	750	825
54209	Conference And Travel	750	825
54255	License And Fees	2,000	2,200
54270	Personnel Costs	1,000	1,100
Contractual		4,500	4,950
Commodities/Supplies			
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
Insurance			
57131	Workers Compensation	93,500	102,850
57137	Unemployment Premium	2,500	2,750
57220	Liability Insurance	51,700	56,870
57222	Employment Practices	14,950	16,445
57224	Property Insurance	92,000	101,200
Insurance		254,650	280,115
Capital Outlay			
61515	Repair Projects And Equipment	190,000	209,000
Appropriations - Fund 04		504,990	555,489
Fund 06 - IMRF FUND			
Fringe Benefits			
53135	IMRF Payments	263,520	316,224
Appropriations - Fund 06		263,520	316,224

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Fund 08 - AUDIT FUND			
Fringe Benefits			
54217	Audit Expenses	34,500	37,950
Appropriations - Fund 08		34,500	37,950
Fund 09 - PAVING AND LIGHTING FUND			
Routine/Periodic Maintenance			
58002	Routine Maintenance	91,100	100,210
Capital Outlay			
61508	Park Construction/Improvements	100,000	102,000
Appropriations - Fund 09		191,100	202,210
Fund 12 - SPECIAL DONATIONS FUND			
Contractual			
54292	Scholarships	65,000	74,750
59415	Transfer To Parks Foundation-Restricted	70,000	77,000
		135,000	151,750
Appropriations - Fund 12		135,000	151,750
Fund 14 - SOCIAL SECURITY FUND			
Fringe Benefits			
53136	FICA Payments	470,000	540,500
Appropriations - Fund 14		470,000	540,500
Fund 15 - SPECIAL RECREATION FUND			
Salaries and Wages			
70201	Full-Time Salaries And Wages	214,200	235,620
70202	Part-Time Seasonal Wages	205,427	225,970
		419,627	461,590
Fringe Benefits			
53132	Dental Insurance	1,500	1,650
53133	Medical Health Insurance	41,900	46,090
53134	Life Insurance	600	660
53135	IMRF Payments	13,500	14,850
53136	FICA Payments	25,000	27,500
53137	Employee Assistance Program	200	220
83003	Allowances/Reimbursements	1,000	1,100
		83,700	92,070

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Contractual			
54201	Postage And Mailing	2,000	2,200
54202	Printing And Duplicating	5,000	5,500
54204	Staff Meeting	620	682
54205	Legal Publications And Notices	500	550
54206	Advertising/publicity	1,850	2,035
54207	Staff Training	2,850	3,135
54208	Memberships, Dues And Fees	1,725	1,898
54209	Conference And Travel	340	360
54236	Auto Allowance	250	275
54241	Vehicle Repair	3,000	3,300
54245	Building Repair	1,500	1,650
54250	Equipment Rental	525	578
54251	Rental Facilities	4,570	5,027
54253	Pest Control	420	462
54254	Service Contracts	2,700	2,970
54260	Service Contracts-facilities	5,400	5,940
54264	Cell Phone Expense	400	440
54270	Personnel Costs	11,000	12,100
54281	Contractual Personnel	3,881	4,269
54282	Intern Stipends	1,200	1,320
54285	Contractual Entertainment	100	110
54299	Field/special Trips	30,684	33,752
59414	Credit Card Fees	1,400	1,540
		81,915	90,093
Commodities/Supplies			
55301	Office Supplies	1,500	1,650
55302	Envelopes And Stationary	380	418
55303	Duplicating Supplies	300	330
55315	Staff Uniforms	3,700	4,070
55316	Participant Uniforms	2,304	2,534
55320	Building Maintenance Supplies	2,000	2,200
55322	Cleaning /janitorial Supplies	2,710	2,981
55327	Vehicle/equipment Repair Parts	2,000	2,200
55329	Office/ Equipment Value <\$10000	800	880
55330	Gas,fuel,grease And Oil	2,000	2,200
55348	Flowers And Cards	50	55
55349	Plaques, Awards And Prizes	6,350	6,985
55350	Recreation/program Supplies	11,396	12,536
55354	Food Supplies	18,648	20,513
		54,138	59,552
Utilities			
56230	Sanitary Fees And Charges	400	440
56231	Gas And Electricitiy	16,000	17,600
56232	Water	1,500	1,650
56233	Telecomm Expenditures	4,080	4,488
		21,980	24,178
Insurance			
57131	Workers Compensation	1,500	1,650

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
57220	Liability Insurance	5,000	5,500
57222	Employment Practices	1,500	1,650
57224	Property Insurance	8,500	9,350
		16,500	18,150
Routine/Periodic Maintenance			
58003	ADA Non-Capital Expenditures	25,000	27,500
Capital Outlay			
61508	CPD - ADA	323,625	355,988
61509	UPD Capital ADA	306,262	336,885
		629,887	692,873
Appropriations - Fund 15		1,332,747	1,466,006
Fund 16 - CAPITAL IMPROVEMENTS FUND			
Capital Outlay			
61504	Vehicles / Equipment	35,000	38,500
61508	Park Construction/Improvements	2,576,095	2,833,705
		2,611,095	2,872,205
Transfers to Other Funds			
Appropriations - Fund 16		2,611,095	2,872,205
Fund 19 - POLICE PROTECTION			
Contractual			
54281	Contractual Personnel	40,000	46,000
Appropriations - Fund 19		40,000	46,000
Fund 21 - BOND AMORTIZATION FUND			
Transfer To Other Funds			
59409	Transfers To Other Funds	1,319,500	1,451,450
Appropriations - Fund 21		1,319,500	1,451,450
Fund 22 - BOND PROCEEDS FUND			
Contractual			
54215	Professional Fees	5,500	6,050
Capital Outlay			
61504	Vehicles / Equipment	335,000	368,500
61508	Park Construction/Improvements	1,005,000	1,105,500
		1,340,000	1,474,000

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Debt Service Principal			
59405	Bond Redemption	515,000	515,000
Debt Service Interest/Fees			
59407	Interest Expenditure	45,000	49,500
Appropriations - Fund 22		1,905,500	2,044,550
Fund 24 - LAND ACQUISITION FUND			
Capital Outlay			
61504	Land Acquisition	-	750,000
Appropriations - Fund 24		-	750,000
Fund 25 - PARK DEVELOPMENT FUND			
Capital Outlay			
61508	Park Construction/Improvements	66,900	73,590
Appropriations - Fund 25		66,900	73,590
Fund 26 - TRAILS AND PATHWAYS FUND			
Capital Outlay			
61508	Park Construction/Improvements	-	100,000
Appropriations - Fund 26		-	100,000

**CERTIFICATION OF
ESTIMATE OF REVENUE
FISCAL YEAR 2024**

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, 2023 and ending on April 30, 2024 are estimated to be as follows:

Source of Revenue	ESTIMATE OF REVENUE	
	--	Amount
Property Taxes	\$	15,655,189
Personal Property Replacement Tax		850,000
Charges for Services		2,997,641
Contributions & Sponsorships		1,094,060
Concessions & Merchandise		261,108
Grants		1,297,066
Interest		1,245,594
Bond Proceeds (Reflected as a Transfer)		1,319,500
Special Receipts/Other		372,885
Transfer to Other Funds		<u>300,000</u>
Total Estimate of Revenue	\$	<u>25,393,043</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Champaign Park District this **22nd** day of March, 2023.

SEAL

Brenda Timmons, Treasurer



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 3, 2023

SUBJECT: Approval of FYE2024 Budget Book

Background

The formal FYE2024 budget book is presented to the Board for approval prior to submitting it to the Government Finance Officers Association (GFOA) for the distinguished budget award, due within 90 days of adoption of the budget and appropriations ordinance. The totals in the formal budget book are reflective of the Budget and Appropriation Ordinance No. 667 for FYE2024 as revised and presented to the Board on April 12, 2023. This document meets the criteria of the GFOA budget award program and this will be submitted for consideration this year. The District first applied for and received this award in FY2005.

Prior Board Action

On February 8, 2023, the Board set a date for the public hearing on the budget and appropriation ordinance. Ordinance No. 667: Budget and Appropriation Ordinance for FYE2024 will be presented for approval at the April 12, 2023 Regular Board meeting and will be filed with the Champaign County Clerk by July 31, 2023 pending Board approval.

Budget Impact

The Champaign Park District sets total expenditures/transfers in the amount of \$20,980,807 for the period beginning May 1, 2023 through April 30, 2024, and legal appropriation as \$23,609,993.

Recommended Action

Staff recommends the Board approve the FYE2024 budget book.

Prepared by:

Reviewed by:

Andrea N. Wallace
Director of Finance

Sarah M. Sandquist, CPRP
Executive Director



ANNUAL BUDGET

FYE 2024

MAY 1, 2023 – APRIL 30, 2024

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

Jarrold Scheunemann, Secretary
Brenda Timmons, Treasurer
Guy C. Hall, Attorney
Sarah Sandquist, Executive Director



CHAMPAIGN PARK DISTRICT

For the Year Ended April 30, 2024
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CHAMPAIGN --- PARK DISTRICT

For the Year Ended April 30, 2024

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BUDGET NAVIGATION GUIDE

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 the budget and appropriations ordinance, historical tax rates, equalized assessed values, glossary and a listing of acronyms.

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

Sarah Sandquist, Assistant Secretary
Guy C. Hall, Attorney
Brenda Timmons, Treasurer
Jarrod Scheunemann, Secretary

Administrative Staff

Executive Director: Sarah Sandquist, CPRE
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, CPRP
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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t 217-398-2550 f 217-355-8421
www.champaignparks.com

BUDGET OVERVIEW

Transmittal Letter and Budget Overview

TO: Board of Commissioners and Officers
FROM: Sarah Sandquist, Executive Director
SUBJECT: Fiscal Year Ended (FYE) 2024 Annual Budget
DATE: February 22, 2023

Staff is pleased to present to you the proposed Annual Budget of the Champaign Park District for the fiscal year beginning May 1, 2023 and ending April 30, 2024. 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 Appropriations Ordinance will be made available to the public following the Regular Board Meeting on February 22nd at the Bresnan Meeting Center, and officially considered for approval at the April 12, 2023 Regular Board Meeting. March 8, 2023 is the date set for the public hearing for comments on Ordinance No. 667 Budget and Appropriations Ordinance for FYE2024. 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 a solid, almost back to normal, year in FYE2023, the District is planning for a full year of normal operation. With that focus, the FYE2024 budget is geared for full programming and staffing. The long-term effects of the pandemic are primarily reflected in the inflation that resulted from the recovery. The proposed budget reflects dramatically higher costs in virtually all categories of expenditures, (food, fuel, utilities, salaries, benefits) and the related increase in interest rates the District earns on its invested surplus. Additionally, the large decline in workforce participation does seem to be easing. Although it continues to be challenging, we are filling positions that have been open for some time and expect that trend to continue. There remains a vast amount of full-time job openings throughout the country as employees adjust to a return from the remote workplace environment. We must continue to be innovative in our outreach for employees and nimble with our compensation plan.

As previously mentioned, the Federal Reserve is fighting inflation with increases in the Federal Funds rate. That rate has increased from near 0% in February of 2022, to 4.57% as of February of 2023. Additional small increases are expected until the inflation rate is at or below 2%. This is good news for interest earnings on excess funds. 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 FYE2024 budget plan. Staff are pleased to present to you the FYE2024 budget with anticipated revenues of \$25,393,043 and expenditures of \$20,979,807, leaving a net surplus for the year of \$4,412,236.

TENTATIVE BUDGET SCHEDULE

May 1, 2023

Start of Fiscal Year.

July 31, 2023

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.

August 8, 2023

BOARD ACTION: Discussion on setting the fees for FYE2025

September 13, 2023

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

BOARD ACTION: Approval of fee increases.

September 14, 2023

Staff begin working on the operating budget for FYE2025 (to be presented at the February 14, 2024 Regular Board meeting).

Staff begin review of the 2024-2033 capital plan, update and obtain cost estimates in preparation for FYE2025.

October 4, 2023

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

October 11, 2023

BOARD ACTION: Adopt Resolution of Estimate of Taxes to be Levied for FYE2025 and set the date for the public hearing.

BOARD ACTION: Public Hearing is held on the proposed bond issue.

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

October 16, 2023

Due date for Staff budgets to be entered into BS&A Accounting software.

Budget Manager to schedule individuals meetings with each department head and executive director to review data. All meetings will be completed by mid-December.

October 30, 2023

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

November 1, 2023

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

November 8, 2023

BOARD ACTION: Hold Public Hearing on proposed Tax Levy and Adopt Tax Levy Ordinance for FYE2025.

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

Present the Capital Improvement Plan for 2025-2034 for discussion.

November 30, 2023

Pay off the 2022 general obligation bond issue.

December 13, 2023

BOARD ACTION: Capital items and the 2025-2034 Capital Improvement Plan are presented for approval by the Board and incorporated into the FYE2025 budget document.

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 the last Tuesday in December).

January 10, 2024

Present the proposed part-time, seasonal rates for 2024-2025 and the proposed merit increase for full-time staff for discussion.

February 14, 2024

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.

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 part-time, seasonal rates effective January 1, 2024 and the merit increase for full-time staff effective May 1, 2024.

March 6, 2024

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).

March 13, 2024

BOARD ACTION: Public Hearing on the Budget and Appropriations Ordinance is held.

April 10, 2024

BOARD ACTION: Approval of Budget and Appropriations Ordinance for the year beginning May 1 2024 and ending April 30, 2025.

April 12, 2024

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.

File Budget and Appropriations Ordinance with the Champaign County Clerk's office (due no later than the July 31, 2024).



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, and generating outstanding value for all residents.

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 AND PROCESS

Budget Policies and Procedures

Overview

The Park District's annual budget for FYE2024 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, 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 located at <https://champaignparks.com/about-us/evaluation-planning/> .

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, however 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 February, 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 March, 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 March or April, 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, revenue, and expenditure trends. 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 via 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. RY2022 EAV growth of 10.19% could result in an increase to the overall tax rate, however the Board of Commissioners plans to not increase the rate for RY2022 from the current rate of 0.7259 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. 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 \$25,000 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 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 committed to offering and maintaining safe programs, events and facilities. The Park

District has a risk management program and employs a half-time Risk Manager to oversee it. 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 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 5.0%, 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 \$1,342,850.

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% (\$61,769,727) of assessed valuation for total debt issued and .575% (\$12,353,945) for non-referendum General Obligation Bonds. Currently, the Park District has \$1,255,000 of non-referendum General Obligation Bonded debt outstanding which will mature in November 2023 and \$1,040,000 of Alternate Revenue Bonds with the final payment due December 15, 2024.

The Park District is scheduled to issue approximately \$1,342,850 of one-year General Obligation Limited Bonds in November 2023. 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. The total number of full time employees remains unchanged for fiscal year 2024 at 84.

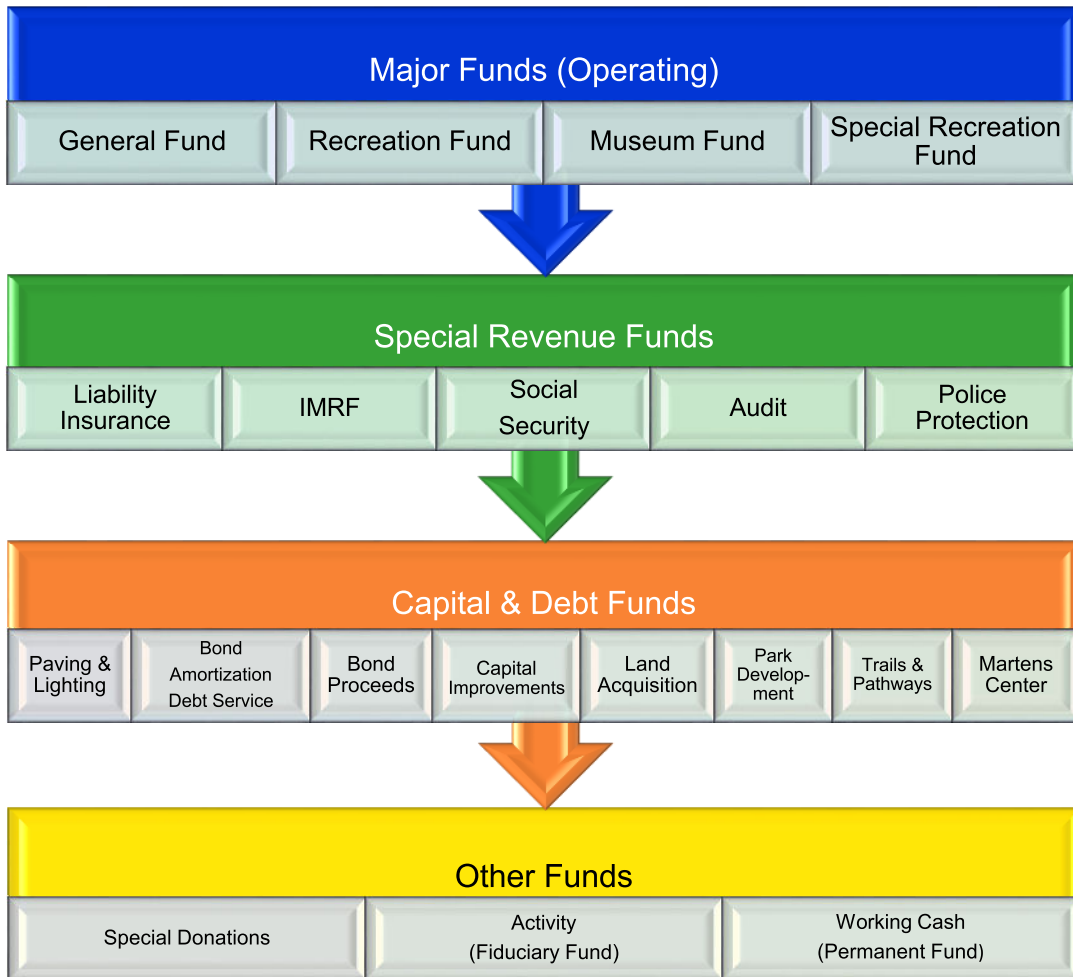
Capital Program

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. Please refer to the statistical section for the historical tax rate information with the capped rates noted by fund if applicable. 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 session fees at levels that will cover the programs' direct costs. This fund includes the following nine departments: Administration, Facilities, Sports Programs, Summer Youth Programs, Teen Programs, Aquatics, Concessions, Special Programs, and Douglas Community Center and Other Programs.
3. **MUSEUM FUND** ± The Museum Fund accounts for the cultural arts and special events and services such as 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 Center 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** ± The Special Recreation Fund 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 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 when they are on site at the pools, parks, facilities and events during the year. 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 is used for the activity of the bonds 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 on Alternate Revenue Bonds.
4. **CAPITAL IMPROVEMENTS FUND** ± This fund was established as a funding program for capital improvements and repair projects not covered by other funds. It is used for a variety of ways, including in lieu of taxes, corporate replacement taxes, state and federal grant and transfers of 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. The project was completed in September 2022, but remains active until all funds received.

Other Funds

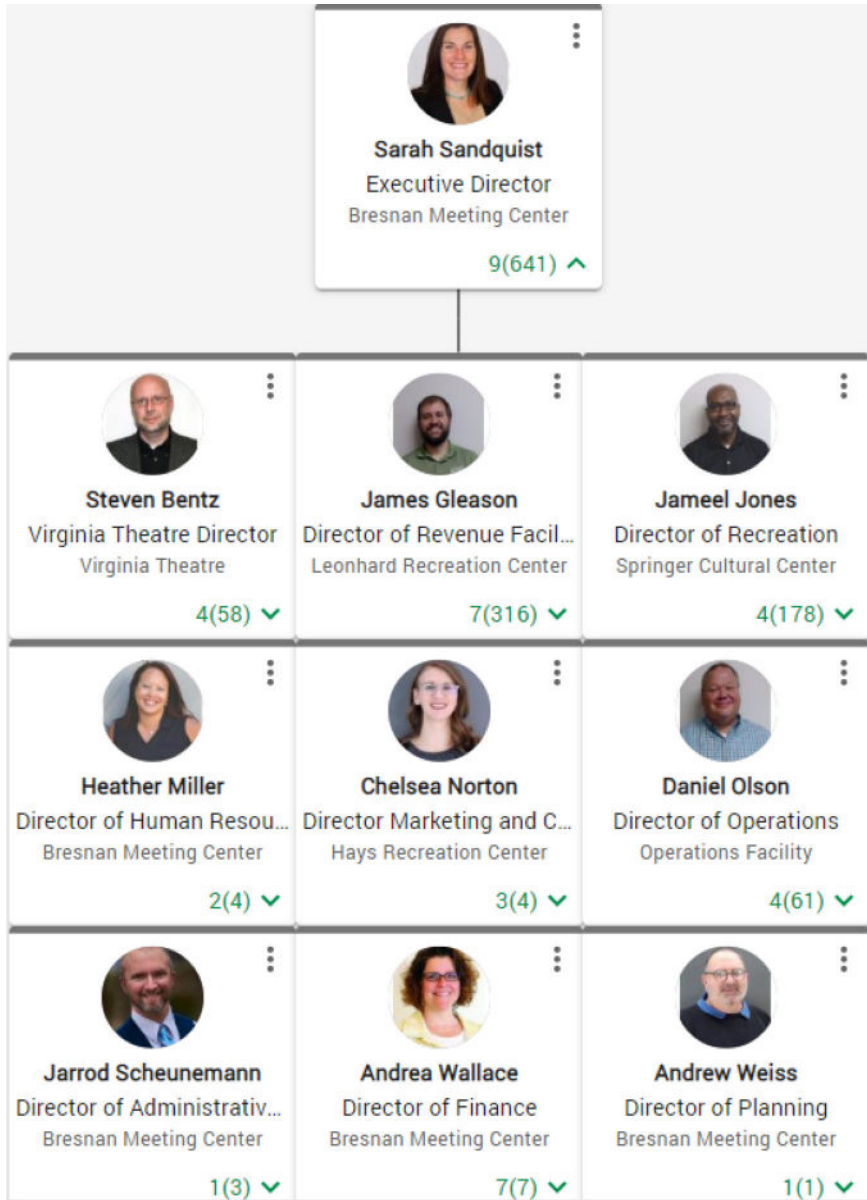
1. **ACTIVITY FUND** ± This fund accounts for special monies from Adopt-A-Park. The Park District administers the accounts, and they are audited with the other Park District funds. Each group is responsible for its own budget, but the administration of the accounts is done by Park District staff.
2. **SPECIAL DONATIONS FUND** ± This 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				

Organizational Chart FYE2024
 84 Full-Time Authorized Positions



FINANCIAL SUMMARIES
Combined Fund Analysis
Budget Analysis

The Park District has prepared a budget for FYE2024 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 exceed 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 annually for land acquisition, park development and trails/pathways. Excess funds are carried over from the prior year and/or assigned to capital development in FYE2024 for the following projects totalling \$1,347,500:

- Dodds Tennis Center Roof Replacement \$450,000
- Greenbelt Bikeway Connection \$400,000 (reduction from prior years as some items were excluded).
- Douglass Outdoor Basketball Courts \$110,000
- Parkland Way Replacement Section \$100,000
- Davidson Park Playground Replacement \$75,000
- Porter Park Electric Power \$33,000
- Mower Replacement \$30,000
- West Side Park Bandshell Renovation \$26,000
- Hays Center HVAC Replacement \$25,000
- Carle @ the Fields Trail Nodes \$25,000
- Website Upgrades \$25,000
- Operations "Shop" Gutters \$18,000
- Lindsay Garden Renovation \$12,500
- Dog Park Agility Stations \$12,000
- Springer Center Drainage Study & Plan \$6,000

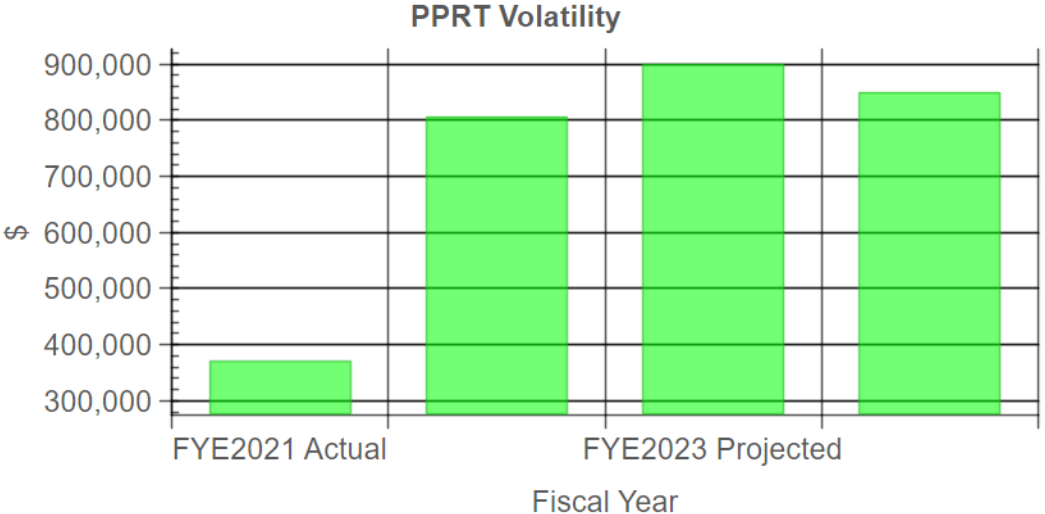
Revenues:

REAL ESTATE TAXES

Historically, real estate taxes average 70% of the Park District's total revenues excluding transfers. The current year portion is 69.4%, which is slightly lower than past years due to anticipation of additional programming fees and interest income. Tax revenues are budgeted at \$15,655,189, or 7.10% more than the prior year actual receipts. In calendar year 2022, also referred to as revenue year (RY), the assessed valuation of the Park District increased 6.5% from the previous year as a result of new construction and annexation of new properties into the City boundaries. It is anticipated that the property taxes will increase approximately 5.0% in calendar year 2023 which is the maximum amount allowed under PTELL, compared to the Consumer Price Index (CPI) of 4.7% as of December 2021. The CPI was 8.0% as of December 2022 and will impact RY2024 in FYE2025.

REPLACEMENT TAXES (PPRT)

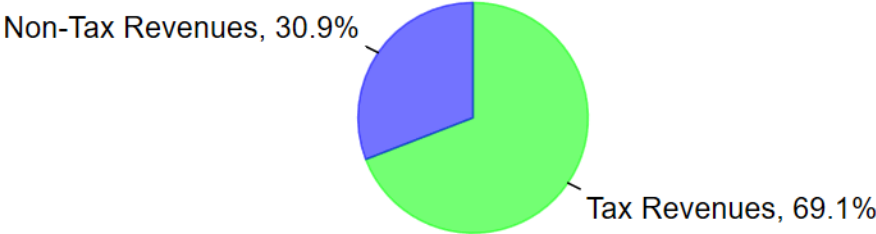
Due to the volatility of this revenue source in the last few years, and no current projections for FYE2024 revenue by the Illinois Department of Revenue, funding levels were reduced from current year projections for budget purposes. All receipts for this line item are credited to the Capital Improvements 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 32.01%. 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 budgeted figures indicate non-tax revenue will be 30.9% of total revenue.

Source of Revenue



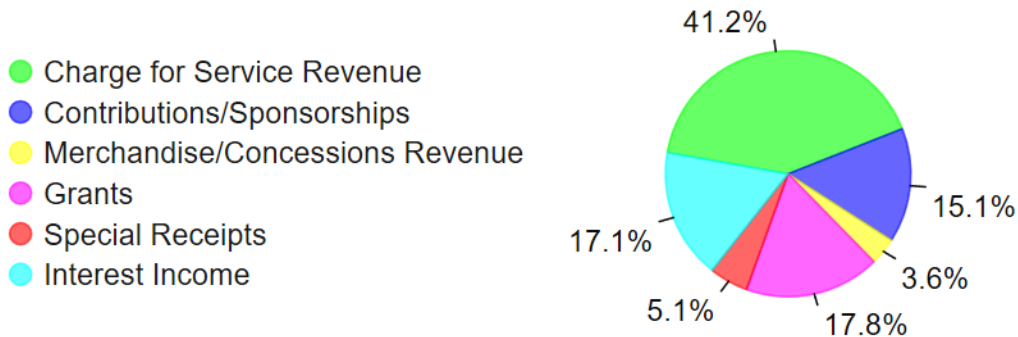
INTEREST INCOME

The Federal Reserve has been regularly increasing interest rates, with their most recent 0.25% increase on February 1, 2023. We are now at 4.58% reflecting an increase from 0.10% at February 1, 2022. The rapid rise in rates is intended to slow the economy to bring inflation to 2% or lower. The increases are having a very positive impact on the revenue in the upcoming budget year. Interest Income is projected to be just over \$1 million in FYE2023, and is increasing by almost 25%, to \$1,245,594 in FYE2024. The Park District invests reserves in a variety of financial institutions consisting of a few long-term CD’s with local banks, funds with the Illinois Metropolitan Investment Fund (IMET), the IPDLAF+ Fund which is specifically for park, conservation districts and forest preserves, and Illinois Funds, an investment pool of funds from government agencies across the state for municipalities and other taxing bodies. Reinvestments of those funds will likely be at 4% or higher throughout FYE2024.

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 \$613,083 or 25.71%. This primarily results from increases in program participation and upward adjustment of fee schedules in several programs; particularly Sholem Pool, Leonhard Recreation Center and Martens Center.

Source of Non-Tax Revenues



CONTRIBUTIONS/SPONSORSHIPS

This line item typically includes sponsorship money for various special events and programming. In addition, this is where Scholarship funds are received from program fees along with the fundraisers. Most contributions/donations/sponsorships come through the Parks Foundation, a 501(c)3 organization related to the District. Such contributions include the budgeted \$300,000 for improvements at the Douglass Park baseball fields, and \$250,000 for the Virginia Theatre restoration fund. In addition, scholarship funds are raised by the Parks Foundation, and forwarded to the Park District to use towards various program fees. Combined contributions/sponsorship revenues are budgeted to increase 135.0% from FYE2023 including the \$550,000 from the Foundation above.

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 14.8% driven by both increased volume and increases in the price of merchandise and concession items. The concessions for the Dodds Soccer Complex continues to be vending machine sales only.

GRANTS

Capital grant revenues increased \$1,262,565 for grant projects completed at the end of 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 FYE2024 with the exception of the Greenbelt bikeway grant.

The Park District has 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 for the first full year. These receipts increased by \$62,241 or 20.0% for FYE2024.

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	\$0	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	0	Non-Recurring	Capital
Bond Amortization	Bond Proceeds	1,319,500	Recurring	Debt Service Payment 2020 GO Bond
Total Transfers		<u>\$1,619,500</u>		

Summary Schedule of Effect of Interfund Transfers Per Fund

Fund	Amount Received	Amount Provided	Net Effect	Non-Recurring Amount
General	\$0	\$300,000	(\$300,000)	\$0
Recreation	0	0	0	0
Bond Amortization	1,319,500	0	1,319,500	0
Bond Proceeds	0	1,319,500	(1,319,500)	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
Total Net Effect			<u>\$0</u>	<u>\$0</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

FYE2024 includes 84 full-time positions with 5 of those open, but expected to be filled in the next few months. 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 December 2022 but there will be a surge of seasonal additions nearer spring. Overall salaries and wages are projected to increase 17.8% over the prior year actual. Typically, the Board approves a merit pool for eligible full-time staff in April. The board updated the wage classification schedule to better align with the increase in minimum wage and competitive forces for labor. Those classifications were approved at the December 2022 board meeting and are in effect from December 1, 2022 through April 30, 2024.

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 97 since April 2022 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 rate for January 2023 is 2.3%, down from the 5.46% rate in 2022. Staff anticipate the rate for calendar year 2024 will be higher than 2023 as there were a couple of retirements of long-term employees, coupled with the market performance not meeting expectations. 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 23.1% 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, contractual entertainment, and actuarial services required under the accounting standard related to other post-employment benefits. Limited printing of the program guide kept the increase in printing expense minimal. 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

An 12.4% increase is projected for FYE2024. Basic line items such as office supplies, building maintenance, landscape supplies, cleaning, janitorial supplies, and repair parts increased just above the rate of inflation. While Park District facilities, equipment and programs continue to grow and age. 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 7.6%. The Park District is part of an electric and gas cooperative which

helps to reduce costs. The electric cooperative renewed in FYE2022 with a substantial rate increase. The full year operation of the Martens Center has also added costs, as planned.

INSURANCE

Insurance expenditures increased 80.5% over the prior year. (This is misleading because the projected figure in the budget is only 1/2 the premium.) 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. 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, painting, HVAC repairs, etc. The following is a listing of the items included in the FYE2024 budget for this category.

Champaign Park District
Year End: April 30, 2023
Listing of Projects for Budget Year by Category

Project	Proposed 04/24
Routine & Periodic Maintenance	
000ADA ADA Operating	25,000.00
24RM01 General Painting	30,000.00
24RM02 General Concrete	40,000.00
24RM03 General Fencing	35,000.00
24RM04 General Roadway Patch	6,000.00
24RM05 Park Amenities	25,000.00
24RM06 General Flooring	11,000.00
24RM07 Playground Surfacing (Fibar)	35,000.00
24RM09 Sealcoating and Line Striping	45,100.00
24TECH Technology	125,000.00
Routine Maintenance	<u>377,100.00</u>
22PM01 Springer Cultural Center Drainage Study And Plan	6,000.00 C/O
23PM04 Gutters Back West Shop	18,000.00 C/O
23PM05 Lindsay Garden Renovation	12,500.00 C/O
24PM01 Website Upgrade CPD & CUSR	25,000.00
24PM02 Springer Drain Line Exploration	10,000.00
24PM03 Sholem Body Slide Reseal	20,000.00
Periodic Maintenance	<u>91,500.00</u>
Total Routine & Periodic Maintenance	<u>468,600.00</u>

C/O = Carry over from prior fiscal year(s)

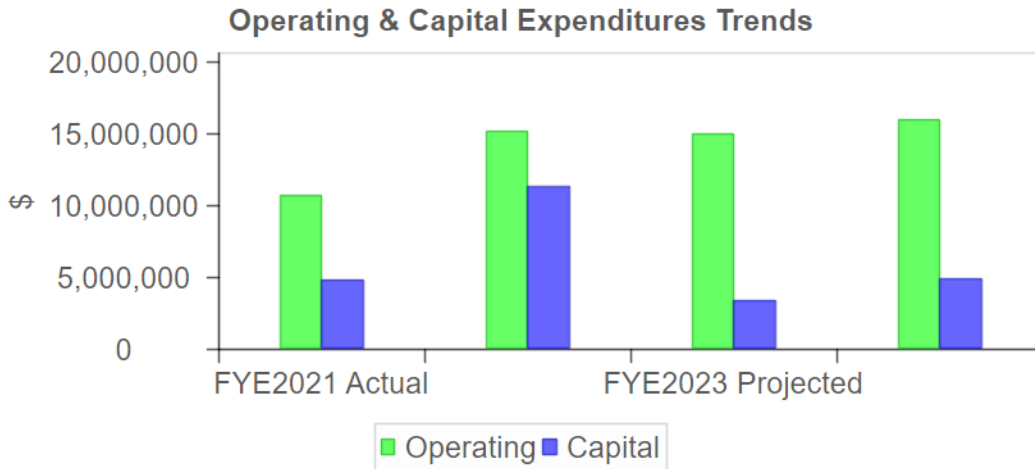
CAPITAL EXPENDITURES

The Park District has \$4,937,882 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 \$306,262.

DEBT SERVICE

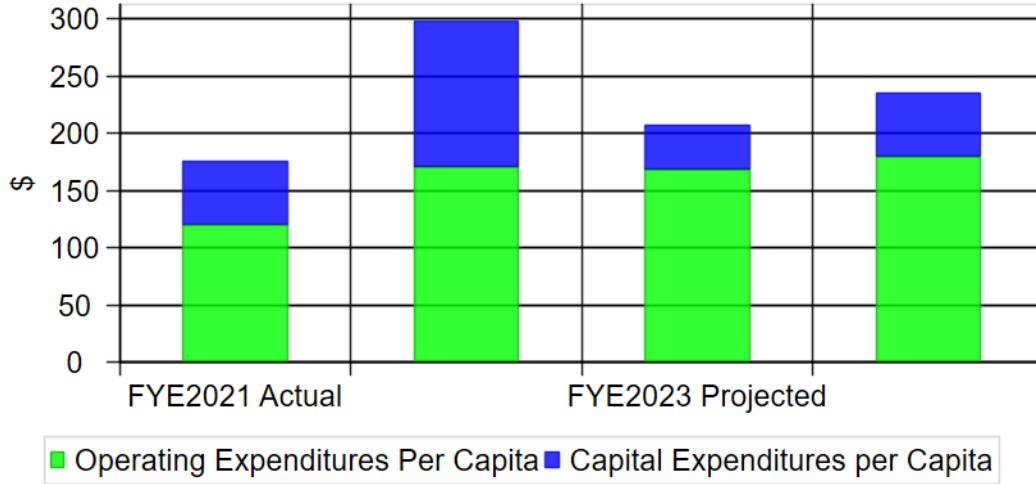
Total debt service for principal and interest in FYE2024 is 2.6% more than the prior year. As the principal payment increases annually, the interest expenditure is reduced, however not at a proportionate level. The amount paid is set by the bond amortization schedule in the loan documents, and further 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 FYE2024 at \$38,876,797 on a modified accrual basis of accounting, which far exceeds the 120-day reserve requirement for the three main operating funds by \$23,247,818.



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 FYE2021 through FYE2022 calculation is 88,909. The census estimate as utilized for FYE2023 and FYE2024 is 89,114. Based on this formula, the annual cost to each resident within the Park District’s taxing and FYE2024 is \$235.44 which breaks down to 76.5% operating and 23.5% capital. This benchmark is a useful measurement tool to compare the Park District to other park districts throughout the State. What is not reflected here, is that some of the excess funds accumulated in prior years are being utilized in FYE2024 to pay for various expenditures, mainly capital projects in the current year.

EXPENDITURES PER CAPITA



BUDGET SUMMARY ALL FUNDS COMBINED

	FYE2021 <u>Actual</u>	FYE2022 <u>Actual</u>	FYE2023 <u>Projected</u>	FYE2024 <u>Proposed</u>	% Change from PY
Estimated Revenues					
Property Tax Revenue	\$13,385,617	\$13,955,388	\$14,612,674	\$15,655,189	7.1 %
Personal Property Replacement Taxes	370,019	806,545	900,000	850,000	(5.6)%
Charge for Service Revenue	595,335	1,999,631	2,384,557	2,997,641	25.7 %
Contributions/Sponsorships	2,507,829	3,738,094	465,463	1,094,060	135.0 %
Merchandise/Concessions Revenue	4,974	111,722	227,526	261,108	14.8 %
Operating Grants	-	-	1,250	-	(100.0)%
Grants	697,348	471,669	34,501	1,297,066	3,659.5 %
Special Receipts	357,203	258,930	310,644	372,885	20.0 %
Interest Income	106,895	49,990	1,003,074	1,245,594	24.2 %
Transfers from Other Funds	<u>2,239,379</u>	<u>4,346,748</u>	<u>2,875,963</u>	<u>1,619,500</u>	<u>(43.7)%</u>
Total Estimated Revenues	20,264,599	25,738,717	22,815,652	25,393,043	11.3 %
Appropriations					
Salaries and Wages					
Full-Time Salaries & Wages	3,636,714	3,976,899	3,904,263	4,653,118	19.2 %
Part-Time and Seasonal Wages	<u>570,047</u>	<u>1,551,335</u>	<u>2,062,380</u>	<u>2,375,115</u>	<u>15.2 %</u>
Subtotal: Salaries and Wages	4,206,761	5,528,234	5,966,643	7,028,233	17.8 %
Fringe Benefits	1,229,561	1,370,205	1,432,713	1,584,800	10.6 %
Contractual	1,169,146	1,657,688	2,086,422	2,568,610	23.1 %
Commodities/Supplies	436,376	781,212	991,206	1,114,125	12.4 %
Utilities	465,920	601,041	769,104	827,907	7.6 %
Insurance	239,631	210,871	150,252	271,150	80.5 %
Routine/Periodic Maintenance	215,511	175,753	215,886	468,600	117.1 %
Capital Outlay	4,861,588	11,323,709	3,433,417	4,937,882	43.8 %
Debt Service - Principal	460,000	480,000	495,000	515,000	4.0 %
Debt Service - Interest/Fees	84,998	64,801	51,000	45,000	(11.8)%
Transfers to Other Funds	<u>2,239,379</u>	<u>4,346,748</u>	<u>2,875,963</u>	<u>1,619,500</u>	<u>(43.7)%</u>
Total Appropriations	15,608,871	26,540,262	18,467,606	20,980,807	10.9 %
Net Revenues Over (Under) Appropriations	4,655,728	(801,545)	4,348,046	4,412,236	1.5 %
Beginning Fund Balance-All Funds					
Subtotal: Beginning Fund Balance-All Funds	<u>26,262,332</u>	<u>30,918,060</u>	<u>30,116,515</u>	<u>34,464,561</u>	<u>14.4 %</u>
Ending Fund Balance-All Funds	<u><u>\$30,918,060</u></u>	<u><u>\$30,116,515</u></u>	<u><u>\$34,464,561</u></u>	<u><u>\$38,876,797</u></u>	<u><u>12.8 %</u></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	\$12,267,492	\$ 7,810,759	\$ (5,758,098)	\$ 2,052,661	\$14,320,153	\$1,794,443	\$12,525,710
Recreation	4,566,258	5,029,637	(3,979,968)	1,049,669	5,615,927	1,308,483	4,307,444
Museum	5,979,618	3,581,419	(2,367,889)	1,213,530	7,193,148	778,484	6,414,664
Special Recreation	2,835,759	1,387,787	(1,332,747)	55,040	2,890,799	-	-
Total Operating Funds	\$25,649,127	\$17,809,602	\$13,438,702	\$ 4,370,900	\$30,020,027	\$3,881,410	\$23,247,818
Liability Insurance	682,485	424,183	(504,990)	(80,807)	601,678	-	-
IMRF	513,828	242,257	(263,520)	(21,263)	492,565	-	-
Social Security	174,867	532,364	(470,000)	62,364	237,231	-	-
Audit	9,424	36,000	(34,500)	1,500	10,924	-	-
Police	54,827	44,349	(40,000)	4,349	59,176	-	-
Total Other Special Revenue Funds	\$ 1,435,431	\$ 1,279,153	\$ (1,313,010)	\$ (33,857)	\$ 1,401,574	\$ -	\$ -
Bond Amortization	21,564	1,319,500	(1,319,500)	-	21,564		
Bond Proceeds	67,059	1,371,115	(1,905,500)	(534,385)	(467,326)		
Paving and Lighting	448,133	127,215	(191,100)	(63,885)	384,248		
Capital Improvement	4,062,822	2,518,819	(2,611,095)	(92,276)	3,970,546		
Land Acquisition	1,376,903	141,539	-	141,539	1,518,442		
Park Development	882,334	278,525	(66,900)	211,625	1,093,959		
Trails and Pathways	618,195	125,568	-	125,568	743,763		
Martens Center	(471,459)	378,072	-	378,072	(93,387)		
Total Capital Funds	\$ 7,005,551	\$ 6,260,353	\$ (6,094,095)	\$ 166,258	\$ 7,171,809		
Special Donations Activity	145,303 (20,851)	43,935 -	(135,000) -	(91,065) -	54,238 (20,851)		
Total Other Funds	\$ 374,452	\$ 43,935	\$ (135,000)	\$ (91,065)	\$ 283,387		
Total All Funds Combined	\$34,464,561	\$25,393,043	\$20,980,807	\$ 4,412,236	\$38,876,797	\$3,881,410	\$23,247,818

Total FTE Positions by Fund

Fund / Position Title	Sum of 2021 FTE	Sum of 2022	Sum of 2023 FTE	Sum of 2024 FTE
01-General Fund	44.92	45.02	44.83	41.35
Accounting & Procurement Clerk		0.20	0.60	0.60
Accountant			0.00	1.00
Accounting Clerk	0.50			1.00
Accounts Payable Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	1.87	1.90	1.90	
Assistant Director of Administrative Services		0.50	0.50	0.50
Assistant Director Of Finance	1.00	1.00	1.00	
Assistant Director of Operations (new in 2021)	0.34	1.00	1.00	1.00
Assistant To The Executive Director	1.04	0.50		
Budget Manager			1.00	1.00
Building Service Worker @ BMC	1.00	1.00	1.00	1.00
Development Director	1.00	1.00	1.00	1.00
Director of Administrative Services		0.50	1.00	1.00
Director Of Finance	1.00	1.00	1.00	1.00
Director of HR, IT & Risk	1.00	0.50		
Director of HR		0.50	1.00	1.00
Director Of Marketing & Communications	1.00	1.00	1.00	1.00
Director Of Operations	1.00	1.00	1.00	1.00
Director Of Planning	1.00	1.00	1.00	1.00
Executive Director	1.00	1.00	1.08	1.00
Graphic Designer (Allocated)	0.25	0.25	0.25	0.25
Grounds Supervisor	1.00	1.00	1.00	1.00
Grounds Specialist	2.00	2.00	2.00	2.00
Grounds Arbor Specialist	1.00	1.00	1.00	1.00
Arborist	2.00	2.00	2.00	2.00
Grounds Worker I	1.00	1.00	1.00	1.00
Horticulture Supervisor	1.00	1.00	1.00	1.00
Horticulture Specialist	3.00	3.00	1.00	2.00
Horticulture Worker	1.00	1.00	3.00	2.00
Human Resources Coordinator	1.00	1.00		
Human Resources Manager			1.00	1.00
Maintenance Specialist	1.00	1.00		
Marketing Coordinator	1.00	0.20		
Marketing Manager		0.80	1.00	1.00
Natural Areas Coordinator	1.00			
Natural Areas Specialist		1.00	1.00	1.00
Park Planner II	1.00		1.00	1.00
Park Maintenance Specialist	2.00	2.00	2.00	2.00
Park Maintenance Worker	2.00	2.00	2.00	1.00
Park Maintenance Trash/Recycling Worker	1.00	1.00	1.00	1.00
Maintenance Supervisor	0.50	1.00	1.00	1.00
Planning Coordinator	1.00	0.67		
Special Projects Specialist	1.00	1.00	1.00	
Special Projects Supervisor	0.50	0.50	0.50	
Special Projects Worker	0.92	1.00		
Trade Specialist/Carpentry	1.00	1.00	1.00	1.00
Trade Specialist/Plumbing	1.00	1.00	1.00	1.00
Trade Specialist/Electrician	1.00	1.00	1.00	1.00

Total FTE Positions by Fund

Fund / Position Title	Sum of 2021 FTE	Sum of 2022	Sum of 2023 FTE	Sum of 2024 FTE
Trade Specialist/HVAC	1.00	1.00	1.00	1.00
Trade Specialist/Mechanic	1.00	1.00	1.00	1.00

02-Recreation Fund	15.53	16.03	19.82	23.00
Accounting & Procurement Clerk			0.40	0.40
Adult and Youth Sports Manager		0.38	1.00	1.00
Adult and Youth Sports Coordinator	1.00	0.37	-	1.00
Afterschool Program Manager - Leonhard				0.34
Aquatics & (Fitness) Tennis Manager		1.15	1.45	1.00
Aquatics & Tennis Coordinator	1.00	0.41		1.00
Building Service Worker @ LRC	1.00	1.00	1.00	1.00
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	1.00
Douglass Adult & Senior Coordinator	1.35	0.98	1.32	1.00
Douglass Park Manager	1.00	1.00	1.00	1.00
Douglass Park Program Coordinator	0.80	0.80	0.80	1.00
Graphic Designer (Allocated)	0.45	0.45	0.45	0.45
LRC Program Coordinator	1.00	1.00	1.00	1.00
LRC Facility Coordinator	1.00	0.40	2.00	1.00
LRC Facility Manager	0.70	0.70	0.70	0.70
LRC Receptionist	1.28	1.20	0.80	1.00
Martens Building Service Worker				1.00
Preschool Supervisor -- Springer	0.75	0.75	0.75	0.75
Receptionist - Martens				1.16
Registration and Parks Reservation Manager				1.00
Sports Field Worker	1.00	1.00	1.00	1.00
Sports Field Foreman (Operations)	1.00	1.00	1.00	1.00
Sports Manager		0.75	1.00	1.00
Tennis & Sports Concessions Manager	-	0.49	0.95	
Tennis Pro Coordinator	1.00	1.00	1.00	1.00

03-Museum Fund	13.55	13.95	13.85	14.15
Accounting & Procurement Clerk				0.40
Accounting Clerk	0.40	0.40	0.40	
Building Service Worker-SRC	1.00	1.00	0.90	1.00
Cultural Arts Coordinator	1.00	1.00	1.00	1.00
Cultural Arts Manager	0.30	0.30	0.30	0.30
Dance Arts Director	0.80	1.00	1.00	1.00
Director Of Recreation	0.50	0.50	0.50	0.50
Director Of The Virginia Theatre	1.00	1.00	1.00	1.00
Douglass Park Program Coordinator	0.10	0.10	0.10	0.10
Graphic Designer (Allocated)				0.30
Leonhard Recreation Center Facility Manager	0.40	0.40	0.40	0.30
Preschool Supervisor	0.25	0.25	0.25	0.25
Special Events & Volunteer Coordinator	1.00	1.00		
Special Events Coordinator			1.00	1.00
Special Events Manager	1.00	1.00	1.00	1.00
Springer Cultural Center Facilities Coordinator	1.00	1.00	1.00	1.00
VT Box Office Manager	1.00	1.00	1.00	1.00

Total FTE Positions by Fund

Fund / Position Title	Sum of 2021 FTE	Sum of 2022	Sum of 2023 FTE	Sum of 2024 FTE
VT Front Of House Coordinator	1.00	1.00	1.00	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
Youth Theatre Program Director	0.80	1.00	1.00	1.00
04-Liability Fund	1.00	1.00	0.50	0.50
Risk Manager	1.00	1.00		
Assistant Director of Administrative Services			0.50	0.50
15-CUSR	5.00	5.00	5.00	5.00
CUSR Adult Program Coordinator	1.00	1.00	1.00	1.00
CUSR Athletics & Volunteer Coordinator	1.00	1.00	1.00	1.00
CUSR Manager	-	1.00	1.00	1.00
CUSR Program Director	1.00	-	-	
CUSR Receptionist	1.00	1.00	1.00	1.00
CUSR Recreation Inclusion Coordinator	1.00			
CUSR Youth & Teen Prq Coordinator		1.00	1.00	1.00
Grand Total	80.00	81.00	84.00	84.00

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

SUMMARY

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
REVENUES				
R01.41010 Property Taxes	(13,044,842)	(13,600,108)	(14,244,046)	(15,259,664)
R01.41011 Property Taxes - CPD-IMRF/FICA	(15,111)	(15,754)	(16,346)	(21,900)
R01.41015 Property Taxes - CPD ADA	(325,664)	(339,526)	(352,282)	(373,625)
PROPERTY TAXES	<u>(13,385,617)</u>	<u>(13,955,388)</u>	<u>(14,612,674)</u>	<u>(15,655,189)</u>
R100.41020 Replacement Taxes	(370,019)	(806,545)	(900,000)	(850,000)
REPLACEMENT TAXES	<u>(370,019)</u>	<u>(806,545)</u>	<u>(900,000)</u>	<u>(850,000)</u>
R02.42100 Season Ticket Sales	0	(84,069)	(127,008)	(158,100)
R02.42105 Daily Admission Sales	0	(243,654)	0	(252,122)
R02.48110 Ball Machine Usage	(1,142)	(2,078)	(2,100)	(2,100)
R02.48111 Random Court Time	(49,434)	(107,031)	(103,000)	(104,000)
R02.48112 Private Lessons	(53,958)	(46,597)	(15,000)	(22,000)
R02.48115 Racquet Stringing	(1,826)	(2,557)	(1,500)	(1,500)
R02.48120 Vending Machine Sales	0	0	(3,500)	(3,500)
R02.49115 Program Fees	(440,795)	(1,969,080)	(2,708,899)	(2,972,692)
R02.49116 Vendor Portion Of Income	7,520	539,364	689,905	665,098
R02.49175 Special Events	(50)	(595)	(955)	(750)
R02.49260 Membership Fees	(55,468)	(83,565)	(112,500)	(145,975)
R02.47111 Restoration Fee	(182)	231	0	0
CHARGES FOR SERVICES	<u>(595,335)</u>	<u>(1,999,631)</u>	<u>(2,384,557)</u>	<u>(2,997,641)</u>
R03.47100 Sponsorships	(1,815)	(25,946)	(42,700)	(51,610)
R03.47105 Donations	(2,222,384)	(3,430,278)	(148,495)	(773,300)
R03.47106 Contributions-UPD CUSR Operating	(118,827)	(112,652)	(117,199)	(111,000)
R03.47107 Contributions_UPD CUSR Op IMRF/FICA	(15,175)	(22,728)	(22,782)	(21,900)

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

SUMMARY-1

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
R03.47108 Contributions-UPD CUSR ADA Portion	(104,228)	(105,300)	(108,868)	(103,000)
R03.47115 Scholarship Donations	(44,105)	(36,233)	(19,000)	(25,000)
R03.47116 CUSR Scholarship Donations	(328)	(1,237)	(4,169)	(6,000)
R03.47258 Donations	(967)	(3,720)	(2,250)	(2,250)
CONTRIBUTIONS/SPONSORSHIPS	(2,507,829)	(3,738,094)	(465,463)	(1,094,060)
R04.48100 Concession Revenue	(3,125)	(102,273)	(213,001)	(246,108)
R04.48105 Merchandise For Resale	(1,849)	(5,690)	(6,000)	(6,000)
R04.48239 Merchandise For Resale	0	(3,759)	(8,525)	(9,000)
MERCHANDISE/CONCESSION REVENUE	(4,974)	(111,722)	(227,526)	(261,108)
R06.47201 Grant Proceeds - Federal Capital	2,500	0	0	0
R06.47200 Grant Proceeds - Operating Local	(34,825)	(6,325)	(6,250)	(6,250)
R06.47203 Grant Proceeds - Operatng State	(11,700)	(5,100)	(6,000)	(5,750)
R06.47205 Grant Proceeds - Local	(5,197)	0	(23,501)	(20,500)
R06.47202 Grant Proceeds - State Capital	(648,126)	(460,244)	0	(1,264,566)
GRANTS	(697,348)	(471,669)	(35,751)	(1,297,066)
R08.43030 Interest Income	(106,895)	(49,990)	(1,003,074)	(1,245,594)
INTEREST INCOME	(106,895)	(49,990)	(1,003,074)	(1,245,594)
R09.44100 Facility Rental	(42,871)	(142,636)	(153,031)	(204,561)
R09.46150 Special Receipts	(224,997)	(107,033)	(143,051)	(152,474)
R09.46160 Other Reimbursements	(89,335)	(9,261)	(14,562)	(15,850)
SPECIAL RECEIPTS	(357,203)	(258,930)	(310,644)	(372,885)
RT1.46500 Transfer In from Other Funds	(2,239,379)	(4,346,748)	(2,875,963)	(1,619,500)
TRANSFERS FROM OTHER FUNDS	(2,239,379)	(4,346,748)	(2,875,963)	(1,619,500)
TOTAL REVENUES	(20,264,599)	(25,738,717)	(22,815,652)	(25,393,043)

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

SUMMARY-2

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
APPROPRIATIONS				
SALARIES AND WAGES				
S11.70201 Full-Time Salaries and Wages	3,636,714	3,976,899	3,904,263	4,653,118
FULL-TIME SALARIES AND WAGES	3,636,714	3,976,899	3,904,263	4,653,118
S12.70202 Part-Time Seasonal Wages	570,047	1,551,335	2,062,380	2,375,115
PART-TIME SEASONAL WAGES	570,047	1,551,335	2,062,380	2,375,115
TOTAL SALARIES AND WAGES	4,206,761	5,528,234	5,966,643	7,028,233
S02.53132 Dental Insurance	19,477	20,539	22,259	24,000
S02.53133 Medical Health Insurance	593,243	613,618	591,622	686,300
S02.53134 Life Insurance	6,679	8,036	13,538	14,200
S02.53135 IMRF Expenditures	218,166	244,024	254,954	277,020
S02.53136 Fica Payments	316,978	418,063	474,000	495,000
S02.53137 Employee Assistance Program	2,496	2,536	3,000	3,000
S02.83003 Allowances/Reimbursements	72,522	63,389	73,340	85,280
FRINGE BENEFITS	1,229,561	1,370,205	1,432,713	1,584,800
S03.54201 Postage And Mailing Expense	3,649	8,055	8,761	9,830
S03.54202 Printing And Duplication	8,001	16,969	23,504	25,533
S03.54204 Staff Meetings	63	662	1,610	2,120
S03.54205 Legal Publications/Notices	4,288	1,971	2,227	4,164
S03.54206 Advertising/Publicity	18,795	65,329	79,181	97,429
S03.54207 Staff Training	8,325	25,519	33,795	46,778
S03.54208 Memberships, Dues And Fees	27,758	35,252	32,287	45,885
S03.54209 Conference And Travel	4,388	16,916	49,155	76,517
S03.54210 Board Expense	518	1,548	4,000	5,000

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

SUMMARY-3

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
S03.54212 Attorney Fees	148,809	130,832	125,000	150,000
S03.54214 Architect And Engineering Fees	74,938	36,552	35,600	45,000
S03.54215 Professional Services	264,231	241,686	75,928	94,300
S03.54217 Audit Expenditures	23,780	29,920	30,000	34,500
S03.54234 Landfill Fees	32,871	33,609	40,800	44,845
S03.54236 Auto Allowance	415	279	125	325
S03.54240 Office Equipment Repairs	0	0	0	200
S03.54241 Vehicle Repair	9,014	15,566	16,525	17,000
S03.54242 Equipment Repair	10,762	28,151	58,450	73,452
S03.54245 Building Repair	13,069	39,005	45,850	70,850
S03.54250 Rental Equipment	15,802	41,324	90,360	70,701
S03.54251 Rental Facilities	18,714	24,250	35,224	45,760
S03.54253 Pest Control	5,255	6,376	5,736	7,395
S03.54254 Service Contracts	60,424	60,670	58,636	81,149
S03.54255 License And Fees	43,807	38,202	59,045	61,930
S03.54260 Service Contracts-Facilities	71,455	88,944	113,220	121,096
S03.54261 Service Contracts-Grounds	28,764	31,267	82,000	63,000
S03.54263 Contractual Mowing	153,308	166,834	188,000	200,000
S03.54264 Cell Phone Expense	8,911	9,616	6,500	6,978
S03.54265 Subscriptions	1,161	887	1,904	1,781
S03.54270 Personnel Costs	17,269	87,763	145,850	160,700
S03.54271 Petty Cash	100	50	600	600
S03.54275 Health And Wellness	1,410	1,660	2,500	4,500
S03.54280 Other Contractual Services	8,360	41,683	92,523	155,501

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

SUMMARY-4

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
S03.54281 Contractual Personnel	27,711	75,775	100,501	108,089
S03.54282 Intern Stipends	1,200	200	2,900	4,800
S03.54285 Contractual Entertainment	7,100	113,006	242,173	273,430
S03.54291 Park And Recreation Excellence	3,239	1,437	1,500	3,000
S03.54292 Scholarships	8,284	51,002	65,000	65,000
S03.54299 Field/Special Trips	(50)	6,933	16,548	95,403
S03.59412 Property/Sales Tax	6,346	11,029	20,804	22,819
S03.59414 Credit Card Fees	21,706	72,522	85,100	101,250
S03.59415 Transfer To Parks Foundation-Restricted	5,196	6,114	7,000	70,000
S03.90000 Extraordinary Loss-Investment	0	(7,677)	0	0
CONTRACTUAL	1,169,146	1,657,688	2,086,422	2,568,610
S04.55301 Office Supplies	10,402	18,632	15,720	21,795
S04.55302 Envelopes And Stationary	771	1,056	1,560	1,680
S04.55303 Duplicating Supplies	1,043	2,756	3,700	5,680
S04.55304 Checks And Bank Supplies	1,425	951	1,000	1,200
S04.55305 Photographic Supplies	0	61	700	800
S04.55306 CPR Books And Supplies (Tort Fund)	4,596	2,498	4,600	4,600
S04.55307 Books And Manuscripts	780	1,208	903	1,330
S04.55308 First Aid/Medical Supplies-Pool Specific	433	13,293	4,600	8,380
S04.55309 Safety Supplies	10,176	6,732	6,000	8,500
S04.55315 Staff Uniforms	11,592	24,170	37,418	42,138
S04.55316 Participant Uniforms	3,421	19,163	20,920	21,201
S04.55320 Building Maintenance Supplies	49,795	73,155	68,601	74,265
S04.55321 Landscape Supplies	23,870	37,276	49,900	46,500

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

SUMMARY-5

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
S04.55322 Janitorial Supplies	14,821	29,973	34,850	40,356
S04.55323 Playground Maintenance Supplies	5,262	2,380	5,000	6,000
S04.55324 Prescribed Burn Supplies	0	643	750	1,000
S04.55325 Equipment And Tools	8,530	18,377	15,900	31,000
S04.55326 Shop Equipment And Supplies	5,882	5,440	6,000	7,000
S04.55327 Vehicle/Equipment Repair Parts	38,495	31,446	34,200	34,000
S04.55328 Amenity Maintenance Supplies	8,356	12,218	10,000	10,000
S04.55329 Office/ Equipment Value <\$10000	6,643	1,385	8,790	22,300
S04.55330 Gas,Fuel,Grease And Oil	42,039	75,565	113,000	120,100
S04.55331 Chemicals	20,726	73,283	80,650	88,000
S04.55332 Paints	2,456	10,841	21,300	21,550
S04.55333 Plant Materials	110,465	121,938	140,800	126,000
S04.55348 Flowers And Gifts	1,080	664	1,650	2,350
S04.55349 Plaques,Awards,Prizes	3,497	14,314	20,130	28,115
S04.55350 Recreation/Program Supplies	43,946	95,154	130,894	152,765
S04.55351 Animal Supplies	0	797	1,000	1,500
S04.55352 Fish Restocking	1,528	0	3,000	3,000
S04.55354 Food Supplies	1,371	30,166	61,170	85,080
S04.55355 Animal Feed	121	1,626	1,500	2,000
S04.55360 Merchandise For Resale	2,854	54,051	84,500	91,940
COMMODITIES/SUPPLIES	436,376	781,212	990,706	1,112,125
S05.56230 Sanitary Fees And Charges	15,127	21,584	17,660	23,320
S05.56231 Gas And Electricity	243,189	343,762	477,651	514,447
S05.56232 Water	141,387	166,628	198,349	209,964

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

SUMMARY-6

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
S05.56233 Telecomm Expenditures	66,217	69,067	75,444	80,176
UTILITIES	465,920	601,041	769,104	827,907
S06.57131 Workers Compensation	89,982	71,119	1,000	95,000
S06.57137 Unemployment Premium	10,558	10,739	752	2,500
S06.57220 Liability Insurance	41,614	39,920	47,000	56,700
S06.57222 Employment Practices	17,972	15,220	14,000	16,450
S06.57224 Property Insurance	79,505	73,873	87,500	100,500
INSURANCE	239,631	210,871	150,252	271,150
S07.58001 Periodic Maintenance	36,317	13,101	68,098	91,500
S07.58002 Routine Maintenance	155,062	143,987	122,788	352,100
S07.58003 ADA Non-Capital Expenditures	24,132	18,665	25,000	25,000
ROUTINE/PERIODIC MAINTENANCE	215,511	175,753	215,886	468,600
S08.59405 Bond Redemption	460,000	480,000	495,000	515,000
DEBT SERVICE PRINCIPAL	460,000	480,000	495,000	515,000
S09.59407 Interest Expense	84,998	64,801	51,000	45,000
DEBT SERVICE INTEREST/FEES	84,998	64,801	51,000	45,000
S15.61504 Vehicles / Equipment	144,727	10,845	256,500	370,000
S15.61508 Park Construction/Improvements	4,629,245	11,139,695	3,106,917	4,071,620
S15.61509 UPD Capital ADA	23,188	142,390	0	306,262
S15.61515 Repair Projects And Equipment	64,428	30,779	70,000	190,000
CAPITAL OUTLAY	4,861,588	11,323,709	3,433,417	4,937,882
S10.59409 Transfers To Other Funds	2,239,379	4,346,748	2,875,963	1,619,500
TRANSFERS TO OTHER FUNDS	2,239,379	4,346,748	2,875,963	1,619,500
TOTAL APPROPRIATIONS	15,608,871	26,540,262	18,467,106	20,980,807

Champaign Park District
Year End: April 30, 2023
TB Budget Grouping with Account Totals - All Funds

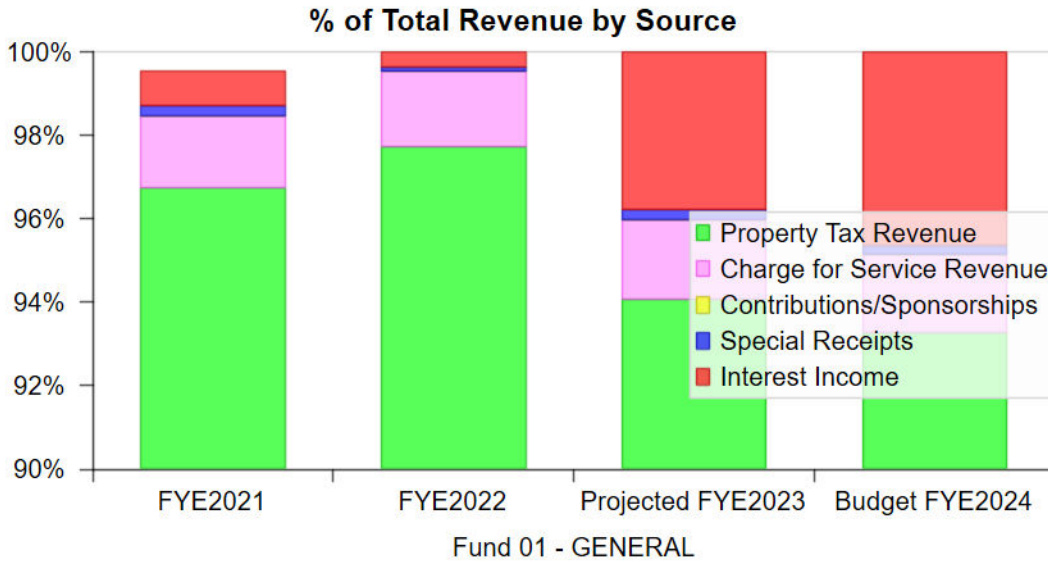
SUMMARY-7

Budget Group/Account	Rep 04/21	Rep 04/22	Projected 04/23	Proposed 04/24
NET REVENUE (OVER) UNDER APPROPRIATIONS	<u>(4,655,728)</u>	<u>801,545</u>	<u>(4,348,046)</u>	<u>(4,412,236)</u>

General Fund

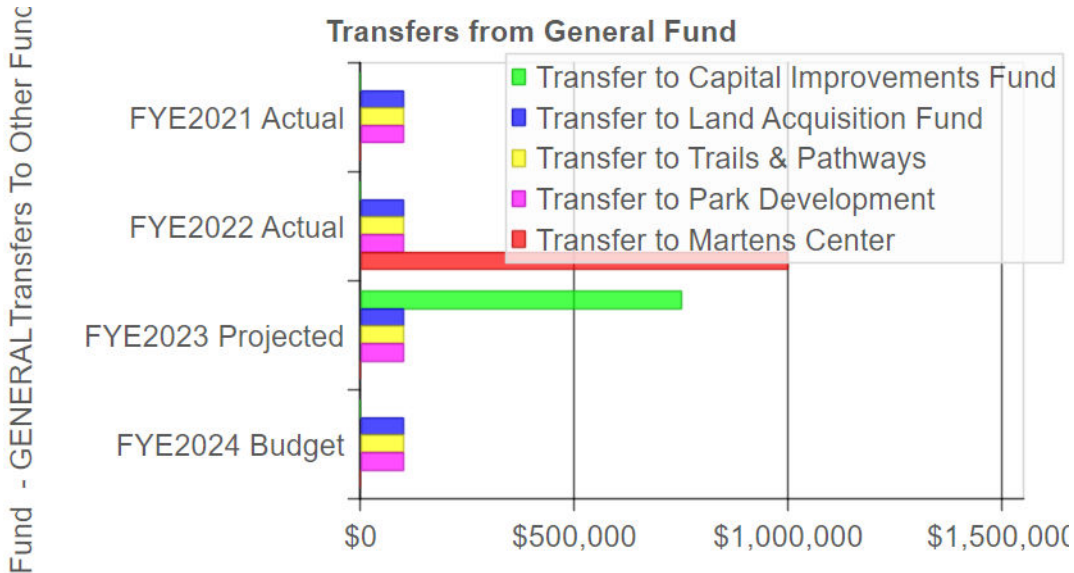
Principal Responsibilities

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, and Maintenance.



Revenues are budgeted at \$7,810,759, an increase from prior year projected of \$375,275 or 5.05%. Property tax revenues increased 4.16% which offsets some of the inflationary increases in operating costs. Charges for services revenues remained unchanged from prior year. Interest Income increased \$80,000 or 28.41% as a result of increasing rates and balances.

Expenditures, including transfers, are budgeted at \$5,758,098, which represents an overall increase of \$252,154 from prior year projected, or 4.58%. The only recurring transfers include \$100,000 each for land acquisition, trails and pathways, and park development as it has been and continues to be a Board priority.



General Fund

Fund 01 - GENERAL

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Estimated Revenues				
Property Tax Revenue	\$ 6,330,861	\$ 6,674,067	\$ 6,995,336	\$ 7,286,000
Charge for Service Revenue	113,173	122,383	141,819	146,510
Capital Grants	30,000	-	-	-
Special Receipts	15,273	7,327	16,780	16,700
Interest Income	54,238	24,257	281,549	361,549
Total Estimated Revenues	<u>\$ 6,543,545</u>	<u>\$ 6,828,034</u>	<u>\$ 7,435,484</u>	<u>\$ 7,810,759</u>
Appropriations				
Salaries and Wages	\$ 2,315,013	\$ 2,448,967	\$ 2,479,282	\$ 2,962,062
Fringe Benefits	399,220	376,815	380,603	441,820
Contractual	607,494	679,202	849,331	1,066,772
Commodities/Supplies	296,304	362,825	441,200	462,600
Utilities	140,894	153,806	194,420	208,344
Routine/Periodic Maintenance	154,700	101,550	111,108	316,500
Transfers to Other Funds	300,000	1,300,000	1,050,000	300,000
Total Appropriations	<u>4,213,625</u>	<u>5,423,165</u>	<u>5,505,944</u>	<u>5,758,098</u>
Net of Revenues Over Appropriations	2,329,920	1,404,869	1,929,540	2,052,661
Beginning Fund Balance	<u>6,603,163</u>	<u>8,933,083</u>	<u>10,337,952</u>	<u>12,267,492</u>
Ending Fund Balance	<u>\$ 8,933,083</u>	<u>\$10,337,952</u>	<u>\$12,267,492</u>	<u>\$14,320,153</u>

General Fund

Revenues, Expenditures and Transfer Analysis



Excluding transfers, total expenditures are budgeted to increase 22.49%.

Salaries and wages increased 19.47%. This results from budgeting all full-time positions and a majority of the part-time/seasonal positions filled as well. Also, an increase in part-time/seasonal workers' hourly rate, and the projected 5% partial merit increase to qualified full-time salaries.

Fringe benefits increased 16.08% partially due to the filling of vacant positions across the District, plus an increase in health insurance premiums anticipated to be 16% for the March 2023 renewal. Also, projected increases in other insurance product premiums.

Contractual expenditures increased 25.60%, due to an increase in the number of conferences and the number attending each. Attorney and Professional services increased 18.75% reflecting anticipated use and general inflationary rate increases. A marketing contract for videography services at \$750/mo. to capture video footage for promotional work surrounding programming. Contractual expenditures also include personnel costs for recruiting and onboarding employees, paycom payroll fees, staff training; a salary survey; and license fees for the ever-expanding universe of software needs.

Commodities/Supplies increased 4.85% reflecting price increases from historically high inflation and increased participation in programming.

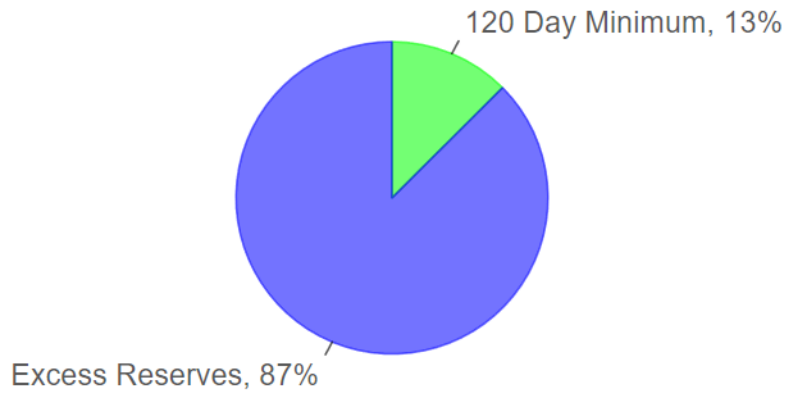
Utilities are projected to increase 7.16%, reflecting increased rates that went into effect during the prior fiscal year and not necessarily additional use.

Periodic and Routine maintenance costs are projected to increase 184.86%, to \$468,600; however it should be noted these expenditures are approved as part of the capital plan, and may come in under budget or less than planned for various reasons. This line includes: \$6,000 for Springer Cultural Center's drainage study and plan, \$18,000 for gutters for the back (West) side of shop, \$12,500 for Lindsay Garden renovation, \$10,000 for Springer drain line exploration, \$20,000 for Sholem body slide reseal, \$25,000 for website upgrades, \$11,000 for Shop Flooring, \$125,000 for technology, \$30,000 for general painting, \$35,000 for general fencing, \$25,000 for park amenities and \$35,000 for playground resurfacing (FIBAR), \$40,000 for general concrete, \$6,000 for general roadway patch, and \$45,100 for seal coating and line striping..

The General Fund has continued to exceed \$1,794,443, 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 FYE2024 of \$12,525,710.

General Fund

FYE2024 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's goal is service to the citizens of Champaign. If feasible, program and admission fees are set at levels that will cover the direct costs of the programs being offered. However, this is not possible in all programs.

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.

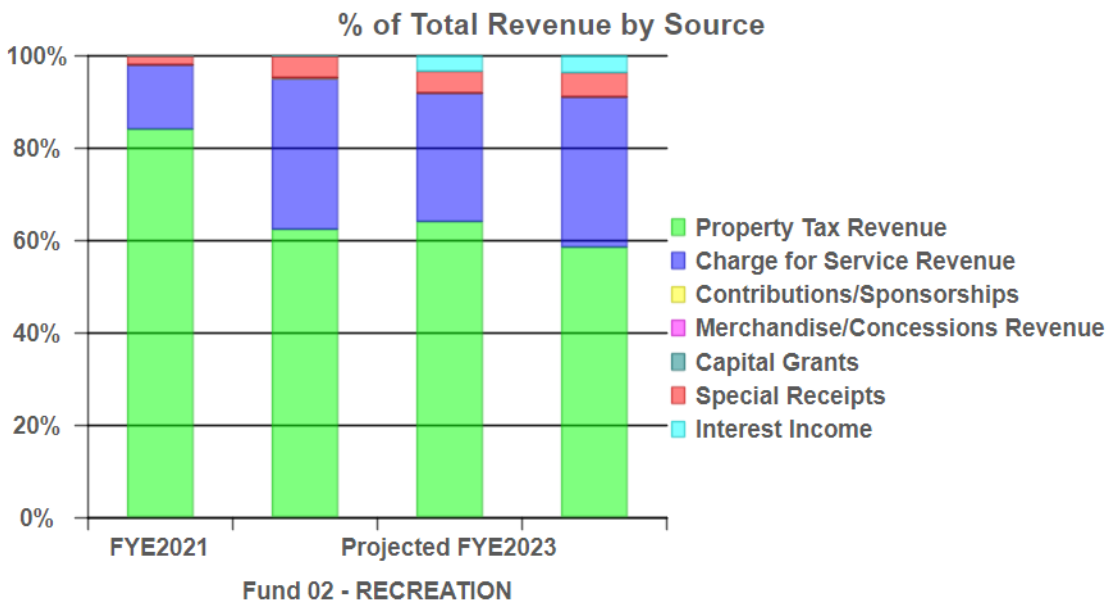
FACILITIES/BALL FIELDS – accounts for programs and activities at the newly-opened Martens Center, Hays Recreation Center, Douglass Community Center, Douglass Annex, Douglass Library, Leonhard Recreation Center, Kaufmann Lake, Dodds Tennis Center and recreation/cultural activities at Springer Cultural Center; and accounts for expenditures to maintain Park District ball fields. Martens Center programming is budgeted for the first full year in FYE2024.

SPORTS – This covers the various adult and youth sports 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.

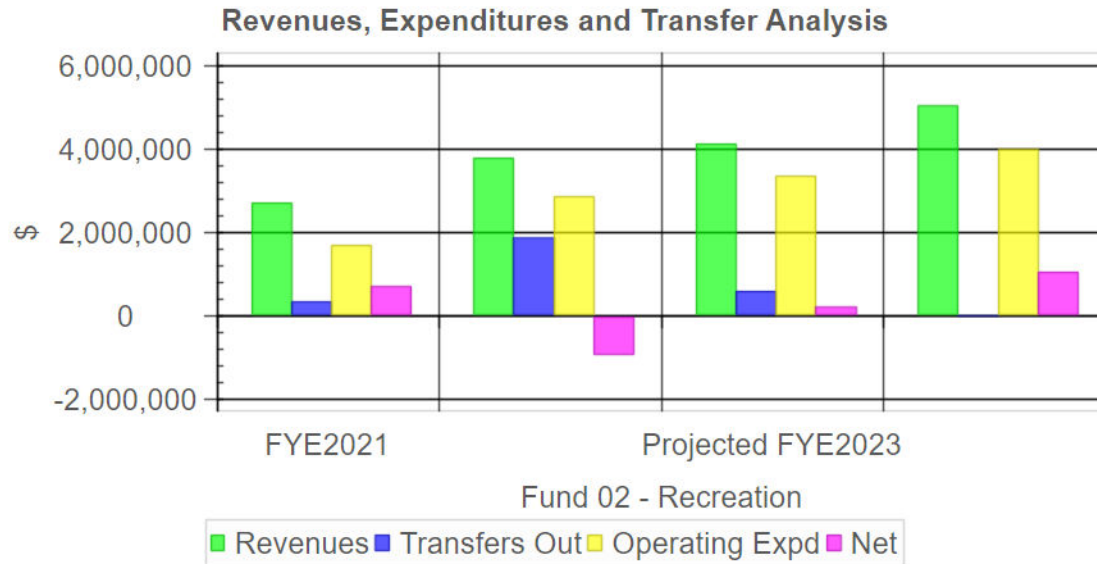
YOUTH PROGRAMS – accounts for summer youth, afterschool, school out days and the year-round preschool programs run by the Park District.

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

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



Recreation Fund



Fund 02 - RECREATION

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 2,266,600	\$ 2,310,705	\$ 2,556,560	\$ 2,854,000
Charge for Service Revenue	373,431	1,210,132	1,108,394	1,577,928
Contributions/Sponsorships	-	4,490	4,108	3,650
Merchandise/Concessions Revenue	2,719	82,421	114,100	142,600
Capital Grants	7,297	-	23,501	20,500
Special Receipts	51,568	174,804	179,945	247,151
Interest Income	9,703	5,022	140,375	183,808
Total Estimated Revenues	\$ 2,711,318	\$ 3,787,574	\$ 4,126,983	\$ 5,029,637
Appropriations				
Salaries and Wages	\$ 1,063,388	\$ 1,787,979	\$ 2,070,836	\$ 2,432,109
Fringe Benefits	161,791	161,916	152,321	175,040
Contractual	116,581	258,002	315,277	474,766
Commodities/Supplies	95,127	299,660	375,142	424,061
Utilities	225,029	319,232	414,143	453,992
Routine/Periodic Maintenance	25,547	29,906	14,000	20,000
Transfers to Other Funds	334,200	1,859,548	590,000	-
Total Appropriations	2,021,663	4,716,243	3,931,719	3,979,968

Recreation Fund

Fund 02 - RECREATION

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Net of Revenues Over (Under) Appropriations	689,655	(928,669)	195,264	1,049,669
Beginning Fund Balance	4,610,008	5,299,663	4,370,994	4,566,258
Ending Fund Balance	<u>\$ 5,299,663</u>	<u>\$ 4,370,994</u>	<u>\$ 4,566,258</u>	<u>\$ 5,615,927</u>

Excluding transfers, total expenditures are estimated to increase 18.44% from the prior year projected. This reflects inflation, a continued increase in programming and participation from FYE2023, and Sholem Pool is expected to continue to see its usage increase. Kid, Teen and Senior programs are planning trips again. Staff are anticipating a return to normal operation for the fiscal year ending 4/30/2024..

Salaries and wages increased 17.45%. In addition to anticipating near full staffing in the District, Martens Center is operating for a full year in FYE2024. Fringe benefits increased 14.92% which reflects the inflationary premium increases and higher participation.

Contractual expenditures increased 50.59% specific to the restart of programming, such as field trips, contracted sports officials, and credit card fees associated with online sales.

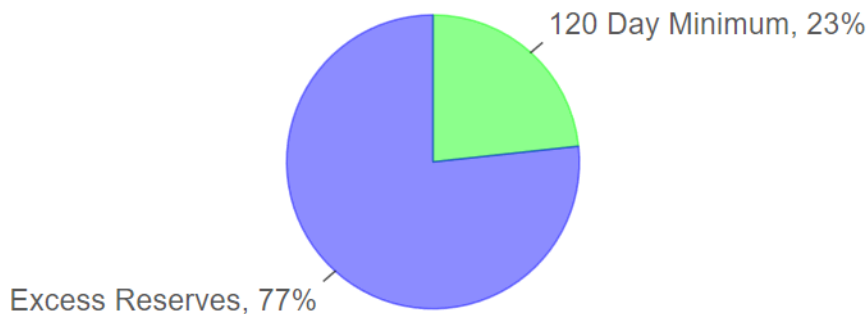
Commodities/Supplies increased 10.64%, specific to the restart of programming of summer youth programs, sports camps, chemicals for the pool, staff and participant uniforms, etc.

Utilities are projected to increase 9.62% with planned rate increases expected for electric and water. Routine and periodic maintenance are projected to increase 42.86% as approved by the board in the capital improvement plan for 2024-2033.

Transfers to other funds decreased 100.00% With Martens Center complete, no transfers out to other funds are anticipated in Fund 02 in FYE2024.

The Recreation Fund has exceeded \$1,308,483, 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 FYE2024 of \$4,307,444.

FYE2024 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.

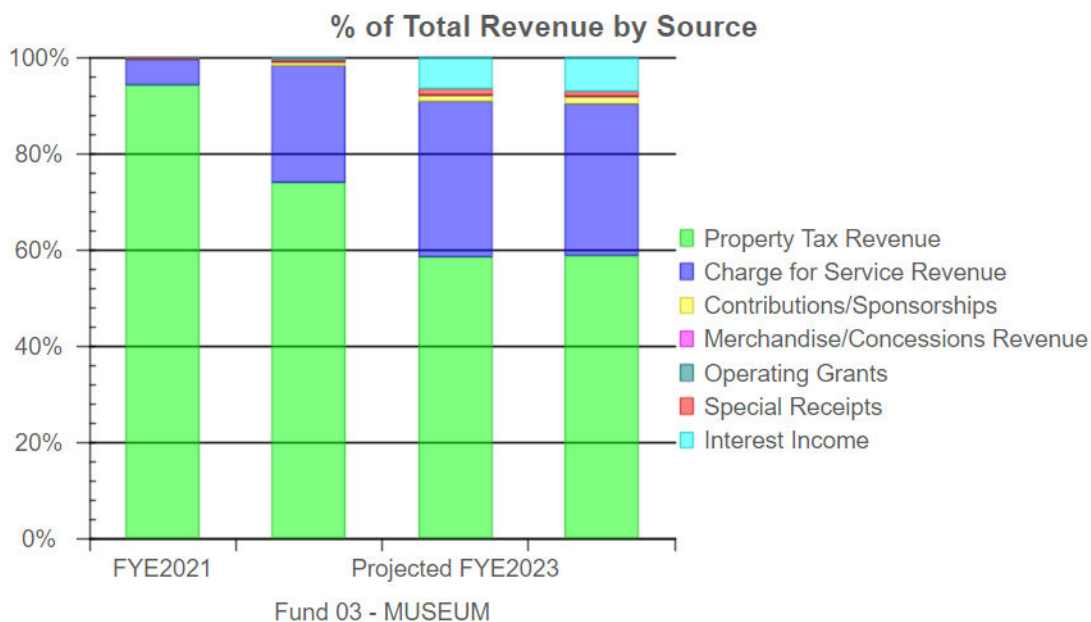
ADMINISTRATION – This was established to account for the administrative costs of the fund.

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.

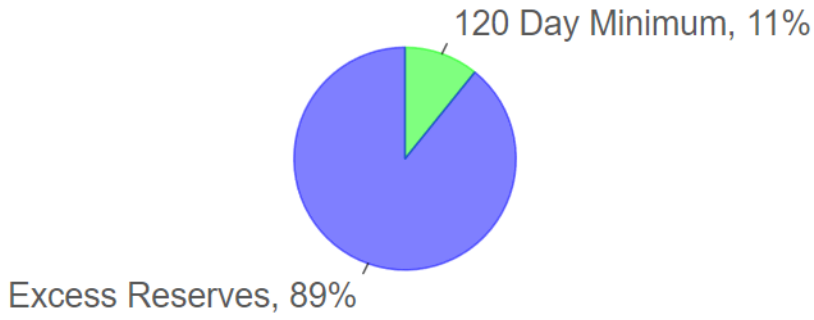
VIRGINIA THEATRE – covers all the activities at the historic Virginia Theatre. Events there range from national touring acts, both musical and comedy, as well as, local productions, films, national productions, and the internationally-recognized Roger Ebert film festival.



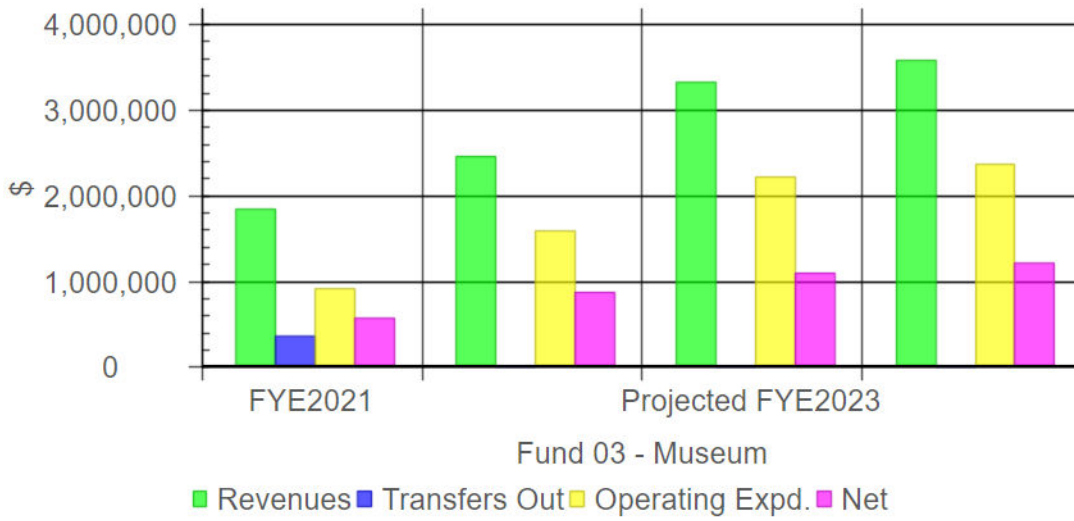
The Museum Fund has maintained \$778,484, the targeted 120 day reserve balance of operating expenditures, and is projected to have a reserve balance in excess of the target for the next fiscal year ending FYE2024 of \$6,414,664.

Museum Fund

FYE2024 Ending Fund Balance



Revenues, Expenditures and Transfer Analysis



Museum Fund

	Fund 03 - MUSEUM			
	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Estimated Revenues				
Property Tax Revenue	\$ 1,713,908	\$ 1,792,681	\$ 1,874,149	\$ 2,033,000
Charge for Service Revenue	94,433	589,604	1,034,544	1,088,811
Contributions/Sponsorships	1,967	23,010	42,570	51,610
Merchandise/Concessions Revenue	2,255	29,301	113,366	118,508
Operating Grants	-	-	1,250	-
Grants	14,425	11,425	11,000	12,000
Special Receipts	6,699	14,226	38,344	33,459
Interest Income	10,192	5,403	210,000	244,031
Total Estimated Revenues	<u>\$ 1,843,879</u>	<u>\$ 2,465,650</u>	<u>\$ 3,325,223</u>	<u>\$ 3,581,419</u>
Appropriations				
Salaries and Wages	\$ 600,436	\$ 921,716	\$ 1,107,506	\$ 1,180,835
Fringe Benefits	88,117	101,756	118,695	135,080
Contractual	88,716	361,042	680,930	725,657
Commodities/Supplies	27,104	91,546	130,638	166,726
Utilities	99,997	108,776	140,641	143,591
Routine/Periodic Maintenance	8,500	2,000	42,778	16,000
Transfers to Other Funds	358,800	-	-	-
Total Appropriations	<u>1,271,670</u>	<u>1,586,836</u>	<u>2,221,188</u>	<u>2,367,889</u>
Net of Revenues Over Appropriations	572,209	878,814	1,104,035	1,213,530
Beginning Fund Balance	<u>3,424,560</u>	<u>3,996,769</u>	<u>4,875,583</u>	<u>5,979,618</u>
Ending Fund Balance	<u>\$ 3,996,769</u>	<u>\$ 4,875,583</u>	<u>\$ 5,979,618</u>	<u>\$ 7,193,148</u>

Salaries and wages increased 6.6% due to the adjustments to hourly wages and a 5% anticipated increase in full-time salaries.

Fringe benefits increased 13.8% from the prior year. This reflects greater staffing and premium increases in benefit products..

Contractual expenditures increased 6.6% for inflationary increases throughout programs.

Routine and periodic maintenance will decrease 62.6% as projects in the prior year were completed and less is anticipated in FYE2024.

Commodities/Supplies increased 27.6% to fund the events previously mentioned.

Utilities are projected to increase 2.1% as programs occur in existing facilities where there is much history for projecting cooling and heating costs.

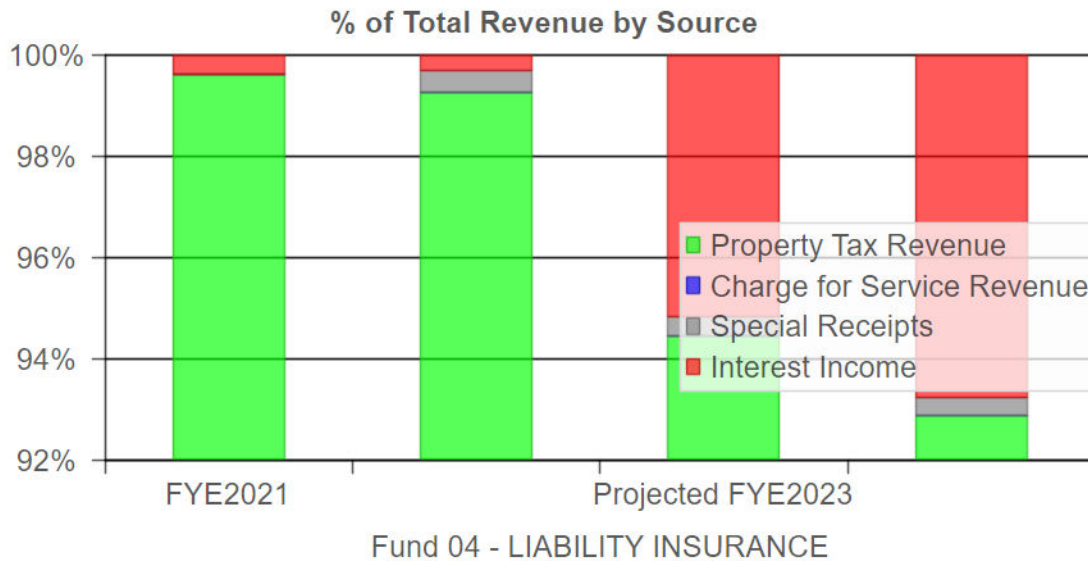
Museum Fund

Total expenditures are planned to increase 6.60%. FYE2023 had the return of live entertainment throughout the Virginia Theatre and special events. The post-pandemic surge experienced in FYE2023 marks the new normal. Therefore, for FYE2024 both revenues and expenditures only increased at near the level of inflation (8%). Events such as Neighborhood block parties, CU Days, summer concerts in the park, Virginia Theatre live shows, Prairie Farm, and other in-person classes are expected to continue with full participation..

Liability Insurance Fund

Principal Responsibilities

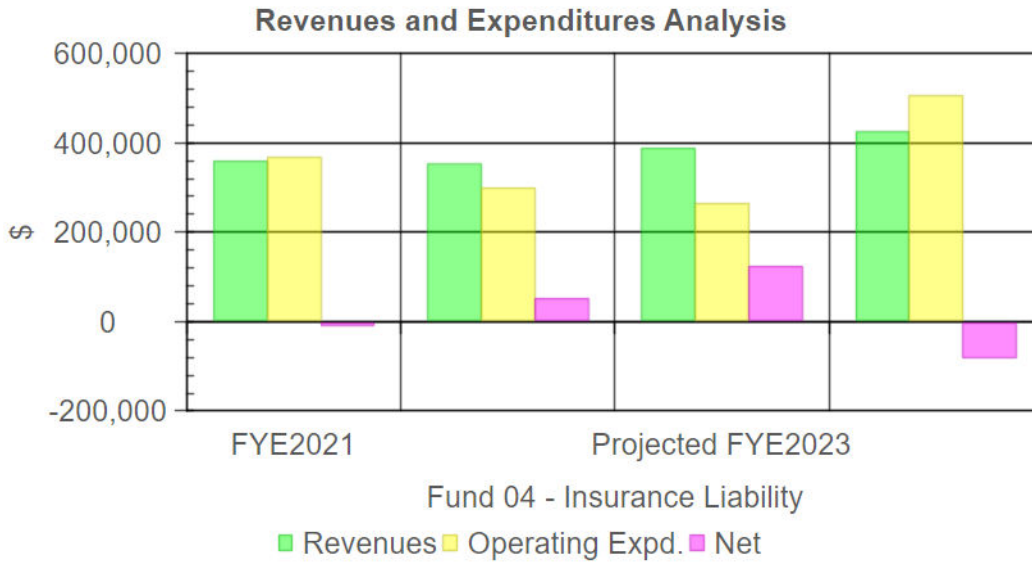
The Liability Insurance Fund covers the costs of insurance and the risk management program. Real estate taxes are levied in this fund to pay for and administer the Park District's required insurance coverage. The insurance coverage includes public officials' liability, general liability, property, workers' compensation, unemployment insurance, employment practices, pollution and other coverage. The Park District employs a 50% Risk Manager with that portion of his salary charged to this fund. He is also 50% Assistant Director of Administrative Services. This position administers and trains staff on the Park District's safety and risk policies and procedures. 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

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Operating Expenditures Per Capita	\$ 3.41	\$ 2.64	\$ 2.18	\$ 3.53

Liability Insurance Fund



Fund 04 - LIABILITY INSURANCE

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 357,302	\$ 349,220	\$ 366,369	\$ 394,000
Special Receipts	-	1,500	1,500	1,500
Interest Income	1,363	1,067	20,000	28,683
Total Estimated Revenues	\$ 358,665	\$ 351,787	\$ 387,869	\$ 424,183
Appropriations				
Salaries and Wages	\$ 54,606	\$ 49,778	\$ 35,000	\$ 33,600
Fringe Benefits	13,992	14,124	13,667	15,640
Contractual	110	221	3,300	4,500
Commodities/Supplies	6,002	2,814	5,850	6,600
Capital Outlay	64,087	30,779	70,000	190,000
Insurance	228,353	201,749	136,252	254,650
Total Appropriations	367,150	299,465	264,069	504,990
Net of Revenues Over (Under) Appropriations	(8,485)	52,322	123,800	(80,807)
Beginning Fund Balance	514,848	506,363	558,685	682,485
Ending Fund Balance	\$ 506,363	\$ 558,685	\$ 682,485	\$ 601,678

Revenues are budgeted at \$424,183, an increase from prior year projected of \$36,314 or 9.4%. Property tax revenues increased increased 7.5%. Expenditures are budgeted at \$504,990 which represents a \$240,921

Liability Insurance Fund

increase from prior year projected, or 91.2%. These expenditure changes are a result of several items:

Fringe benefits increased 14.4% reflecting the anticipated 16% increase in health insurance costs and lesser increases in other benefits.

Contractual expenditures increased \$1,200 or 36.4%, reflecting staff attending more conferences, additional staff training and personnel expenses such as Paycom payroll fees.

Commodities/Supplies increased 12.8% reflecting anticipated replacement of small office equipment.

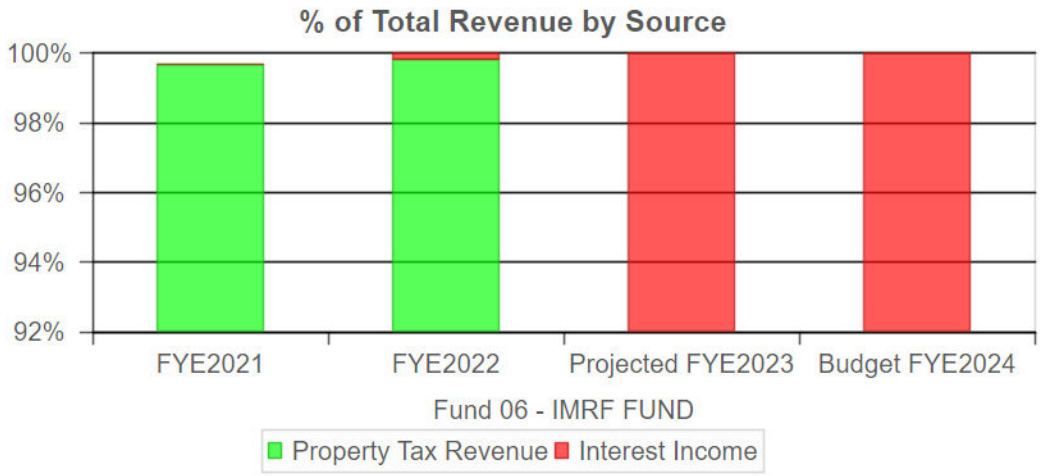
Insurance increased 86.9% based on actual salary and wage expenditures as well as experience ratings and the overall risk pool. These premiums are based on calendar year 2021 data and updated property values through PDRMA.

Capital outlay is projected to increase \$120,000 or 171.43%. This includes \$125,000 for risk management and safety equipment and \$65,000 for installation and implementation of the S2 lock systems at Douglass Community Center and Springer Cultural Center.

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 2023 is 5.46% and for calendar year 2024 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.



Revenues, from Property Taxes and Interest Income only, are budgeted to increase \$16,953 or 7.52%. Expenditures are budgeted at \$263,520 which represents a \$19,566 or 8.02% increase from the prior year projected.

There were two Park District employees that retired in the past year. There are twelve employees with more than twenty years, including three over thirty 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 there are any retirements in future years.

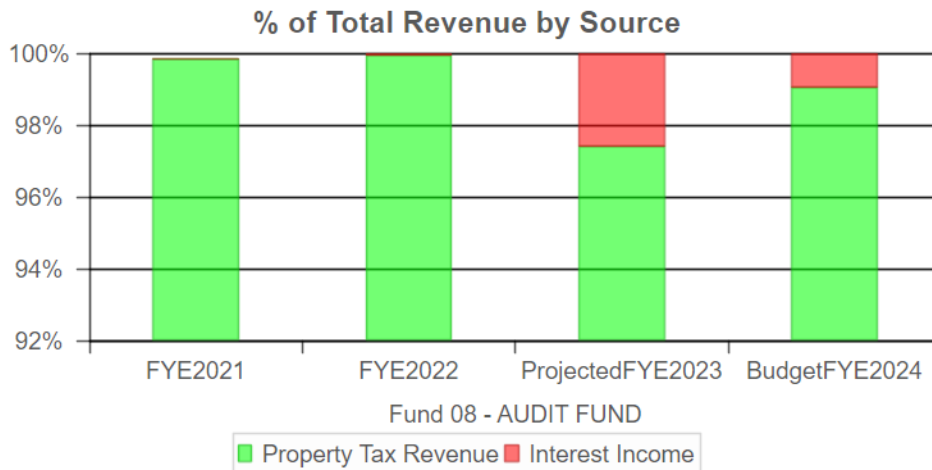
Fund 06 - IMRF FUND

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 275,422	\$ 298,785	\$ 201,304	\$ 217,000
Interest Income	870	574	24,000	25,257
Total Estimated Revenues	\$ 276,292	\$ 299,359	\$ 225,304	\$ 242,257
Appropriations				
Fringe Benefits	\$ 213,540	\$ 231,880	\$ 243,954	\$ 263,520
Total Appropriations	213,540	231,880	243,954	263,520
Net of Revenues Over (Under) Appropriations	62,752	67,479	(18,650)	(21,263)
Beginning Fund Balance	402,247	464,999	532,478	513,828
Ending Fund Balance	\$ 464,999	\$ 532,478	\$ 513,828	\$ 492,565

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 interest income.



Goals and Accomplishments

- Awarded the Government Finance Officers Association for the Annual Comprehensive Financial Report (ACFR) Award for FYE April 30, 2022.
- Received an unmodified (clean) audit opinion on the annual financial audit for FYE2022.
- Projected fund balance at April 30, 2023 is \$9,424 or 31.4% of actual expenditures, target is 25%.
- Obtained updated actuarial calculation for other post-employment benefits required under GASB Statement No.75.
- 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 \$36,000 an increase from prior year projected of \$7,062 or 24.4% from last year. Property tax revenues increased 24.2% and Interest Income increasing \$250 or 33.33%. Expenditures are budgeted at \$34,500, up \$4,500 or 15.0% reflecting increasing rates and procedures from audit firm.

Performance Indicators

	FYE2021	FYE2022	Projected FYE2023	Target FYE2024
Received GFOA award for ACFR	YES	YES	YES	YES
Unmodified Opinion Received	YES	YES	YES	YES

Fund 08 - AUDIT FUND

FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
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Estimated Revenues

AUDIT FUND

Fund 08 - AUDIT FUND

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Property Tax Revenue	\$ 24,188	\$ 25,217	\$ 28,188	\$ 35,000
Interest Income	33	13	750	1,000
Total Estimated Revenues	<u>\$ 24,221</u>	<u>\$ 25,230</u>	<u>\$ 28,938</u>	<u>\$ 36,000</u>
Appropriations				
Contractual	\$ 23,780	\$ 29,920	\$ 30,000	\$ 34,500
Total Appropriations	<u>23,780</u>	<u>29,920</u>	<u>30,000</u>	<u>34,500</u>
Net of Revenues Over (Under)				
Appropriations	441	(4,690)	(1,062)	1,500
Beginning Fund Balance	<u>14,735</u>	<u>15,176</u>	<u>10,486</u>	<u>9,424</u>
Ending Fund Balance	<u>\$ 15,176</u>	<u>\$ 10,486</u>	<u>\$ 9,424</u>	<u>\$ 10,924</u>

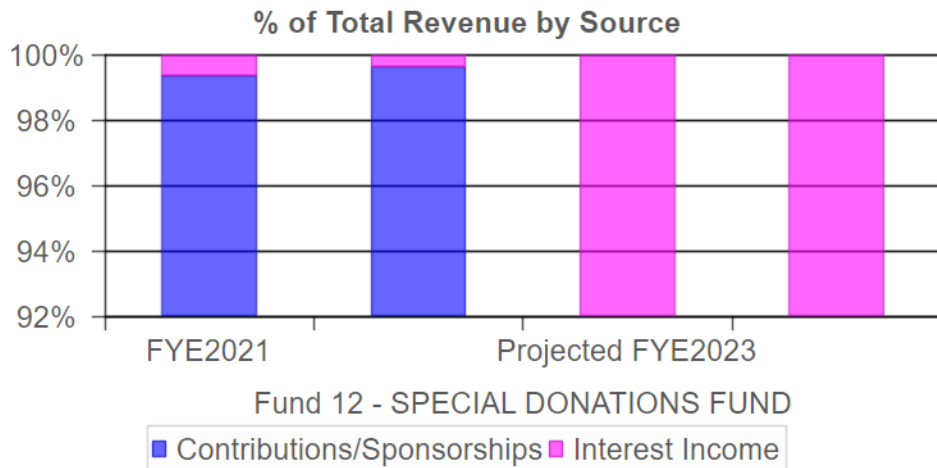
SPECIAL DONATIONS FUND

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 the next budget year. The process for awarding scholarships allows the recipient of funds to decide whether 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, 2023 for the next fiscal year are comprised as follows:

- Champaign-Urbana Special Recreation – 4%
- Douglass Daycamp and Swim Lessons – 0.5%
- General Scholarships – 92.5%
- Shadowwood residents for Martens Center 2.5%
- Teens In Action – .5%



Fund 12 - SPECIAL DONATIONS FUND

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Contributions/Sponsorships	\$ 48,304	\$ 44,578	\$ 29,303	\$ 36,900
Interest Income	305	162	4,000	7,035
Total Estimated Revenues	\$ 48,609	\$ 44,740	\$ 33,303	\$ 43,935
Appropriations				
Contractual	\$ 13,480	\$ 57,116	\$ 72,000	\$ 135,000
Total Appropriations	13,480	57,116	72,000	135,000

SPECIAL DONATIONS FUND

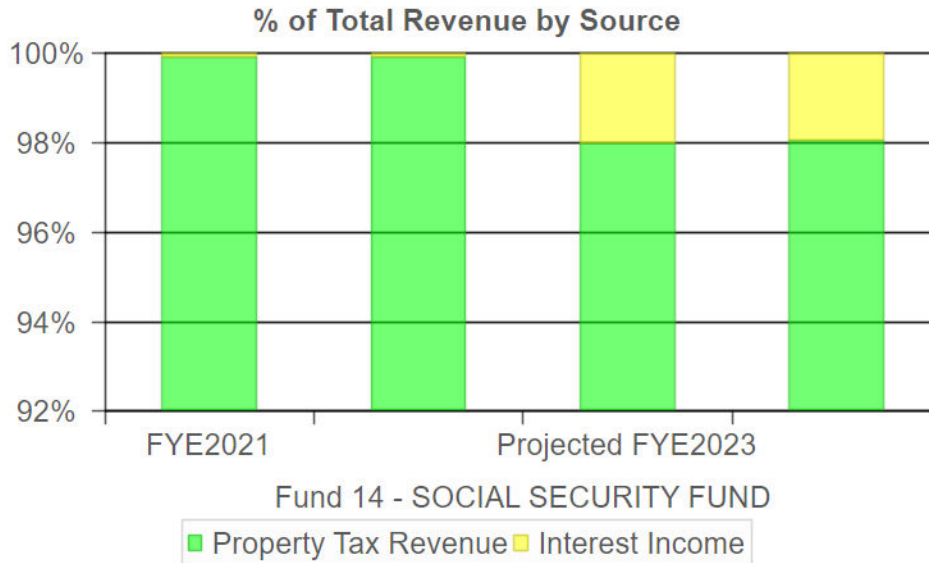
Fund 12 - SPECIAL DONATIONS FUND

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Net of Revenues Over (Under) Appropriations	35,129	(12,376)	(38,697)	(91,065)
Beginning Fund Balance	161,247	196,376	184,000	145,303
Ending Fund Balance	<u>\$ 196,376</u>	<u>\$ 184,000</u>	<u>\$ 145,303</u>	<u>\$ 54,238</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 paid out of the CUSR fund using the 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.



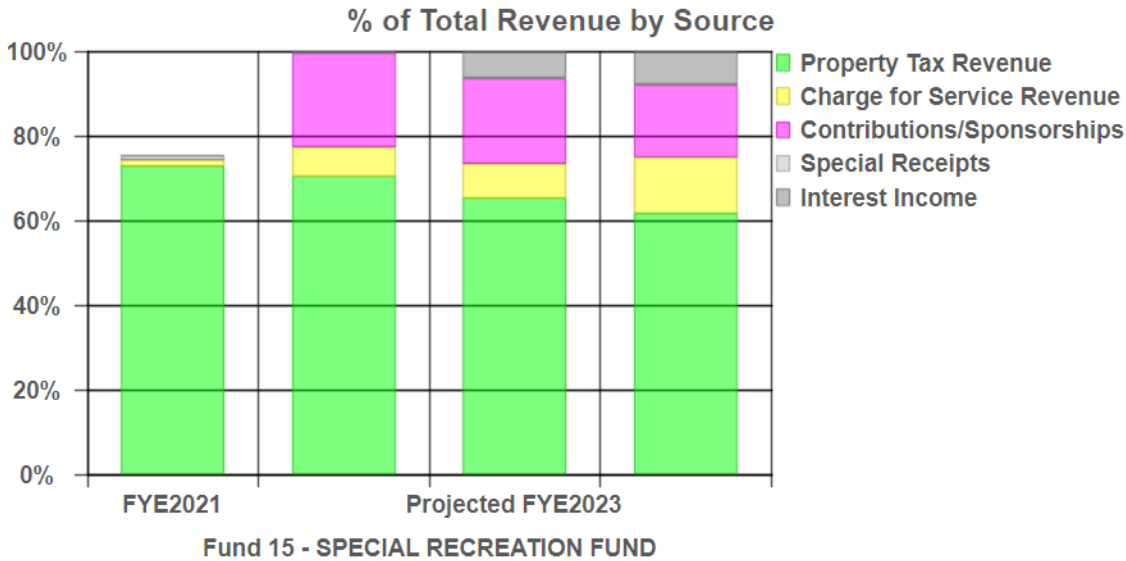
Fund 14 - SOCIAL SECURITY FUND

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 390,793	\$ 397,729	\$ 416,695	\$ 522,000
Interest Income	321	312	8,500	10,364
Total Estimated Revenues	\$ 391,114	\$ 398,041	\$ 425,195	\$ 532,364
Appropriations				
Fringe Benefits	\$ 310,081	\$ 393,139	\$ 450,000	\$ 470,000
Total Appropriations	310,081	393,139	450,000	470,000
Net of Revenues Over (Under) Appropriations	81,033	4,902	(24,805)	62,364
Beginning Fund Balance	113,737	194,770	199,672	174,867
Ending Fund Balance	\$ 194,770	\$ 199,672	\$ 174,867	\$ 237,231

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.



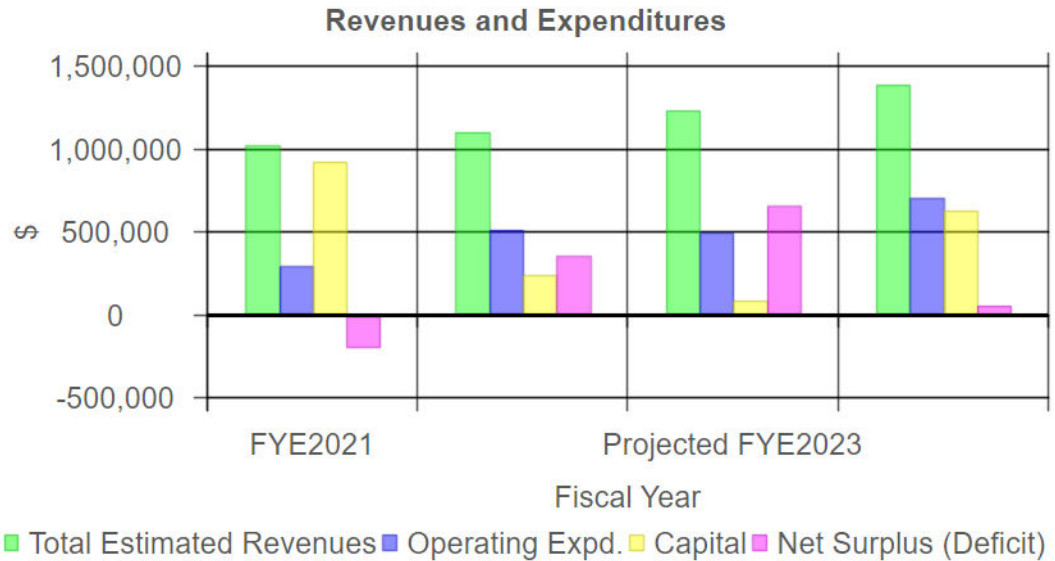
Champaign-Urbana Special Recreation (CUSR) serves people of varying ages and abilities by providing recreational programs and inclusion services, which enhance the quality of life for both Urbana and Champaign participants and residents. CUSR has an administrative four-member board composed of Champaign 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.

The organizational chart for the next budget year includes 5 full-time employees and 57 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:	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating	\$ 1,083,061	\$ 1,245,481	\$ 1,546,966	\$ 1,780,268
Restricted Fund Balance - CPD ADA	609,974	836,632	1,079,914	1,104,914
Restricted Fund Balance - UPD ADA	137,101	100,011	208,879	5,617
Fund Balance, Ending	<u>\$ 1,830,136</u>	<u>\$ 2,182,124</u>	<u>\$ 2,835,759</u>	<u>\$ 2,890,799</u>

Fund 15 - SPECIAL RECREATION FUND

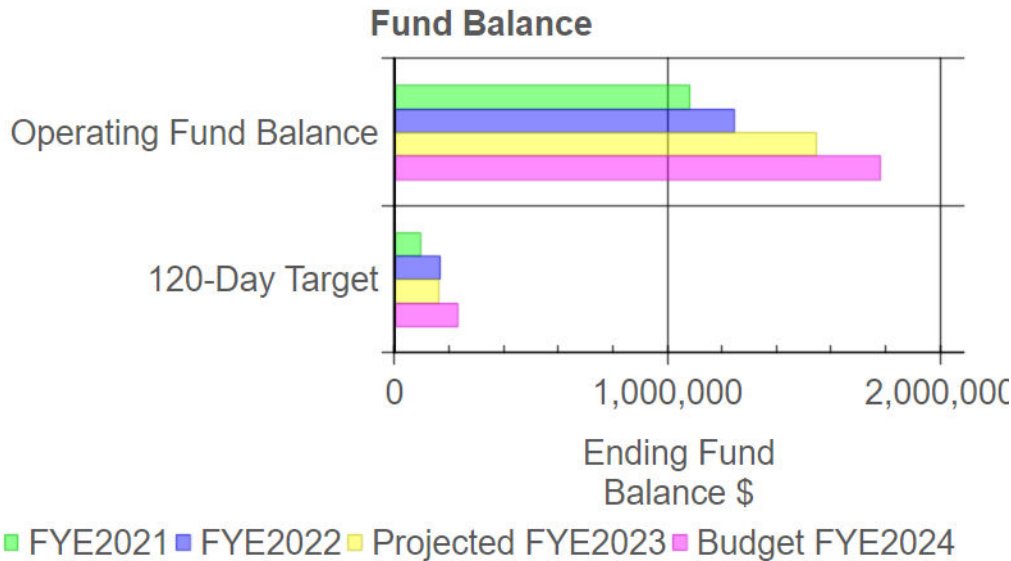
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 744,375	\$ 776,059	\$ 805,217	\$ 858,189
Charge for Service Revenue	14,298	77,512	99,800	184,392
Contributions/Sponsorships	244,045	242,846	249,482	236,900
Merchandise/Concessions Revenue	-	-	60	-
Special Receipts	10,093	1,900	2,000	2,000
Interest Income	6,769	3,773	76,000	106,306
Total Estimated Revenues	<u>\$ 1,019,580</u>	<u>\$ 1,102,090</u>	<u>\$ 1,232,559</u>	<u>\$ 1,387,787</u>

Appropriations

SPECIAL RECREATION FUND

Fund 15 - SPECIAL RECREATION FUND

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Salaries and Wages	\$ 173,318	\$ 319,794	\$ 274,019	\$ 419,627
Fringe Benefits	42,820	90,575	73,473	83,700
Contractual	27,329	31,759	50,156	81,915
Commodities/Supplies	11,769	24,367	38,376	54,138
Utilities	-	19,227	19,900	21,980
Routine/Periodic Maintenance	24,132	18,665	25,000	25,000
Capital Outlay	924,390	236,593	84,000	629,887
Insurance	11,278	9,122	14,000	16,500
Total Appropriations	1,215,036	750,102	578,924	1,332,747
Net of Revenues Over (Under) Appropriations	(195,456)	351,988	653,635	55,040
Beginning Fund Balance	2,025,592	1,830,136	2,182,124	2,835,759
Ending Fund Balance	\$ 1,830,136	\$ 2,182,124	\$ 2,835,759	\$ 2,890,799



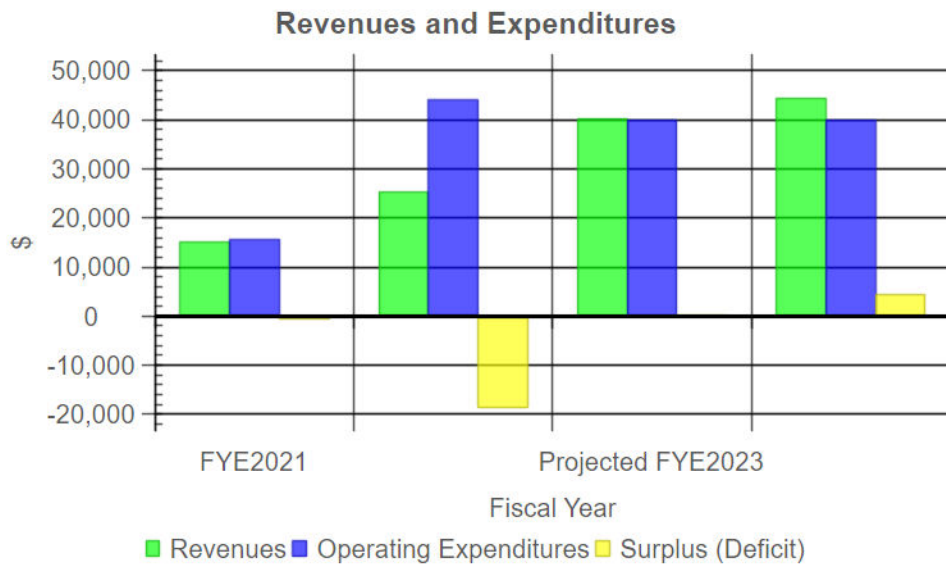
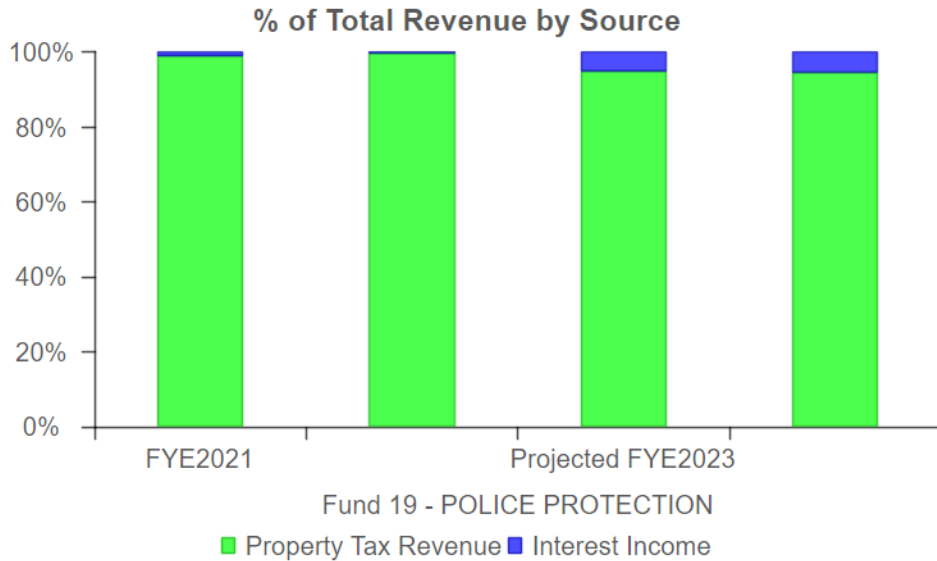
Overall expenditures increased 130.2% from projected. Of the total expenditures, \$306,262 is specific to UPD’s ADA fund balance that the Park District administers as requested. Other budgetary differences include:

- Fringe benefits increased 13.9% as insurance rates are anticipated to increase significantly.
- Contractual increased 63.3% as programming fully resumed after a year of alternative programming and no travel or fieldtrips.
- Commodities increased 41.1% to accommodate the restart of some programming and increased cost from inflation..
- Utilities increased 10.5% due to projected increases in water as well as electricity rates.
- PDRMA Insurance premiums are anticipated to increase 17.9%

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. The District contracts directly with the City of Champaign for the use of City police officers, when available, 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

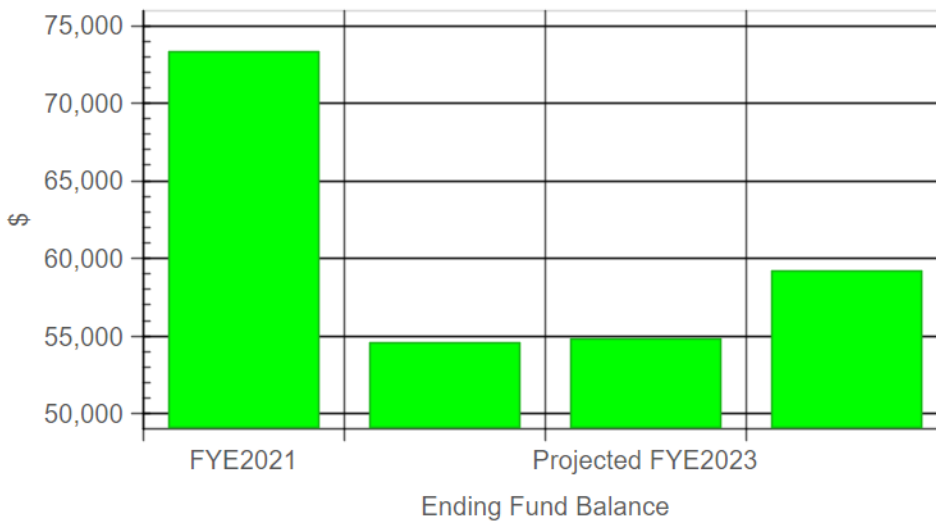
	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Target FYE2024</u>
Operating Expenditures Per Capita	\$ 0.17	\$ 0.49	\$ 0.45	\$ 0.45

Fund 19 - POLICE PROTECTION

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Estimated Revenues				
Property Tax Revenue	\$ 14,885	\$ 25,217	\$ 38,241	\$ 42,000
Interest Income	156	56	2,000	2,349
Total Estimated Revenues	\$ 15,041	\$ 25,273	\$ 40,241	\$ 44,349
Appropriations				
Contractual	15,508	43,962	40,000	40,000
Total Appropriations	15,508	43,962	40,000	40,000
Net of Revenues Over (Under) Appropriations	(467)	(18,689)	241	4,349
Beginning Fund Balance	73,742	73,275	54,586	54,827
Ending Fund Balance	\$ 73,275	\$ 54,586	\$ 54,827	\$ 59,176

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 by the Virginia Theatre 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.

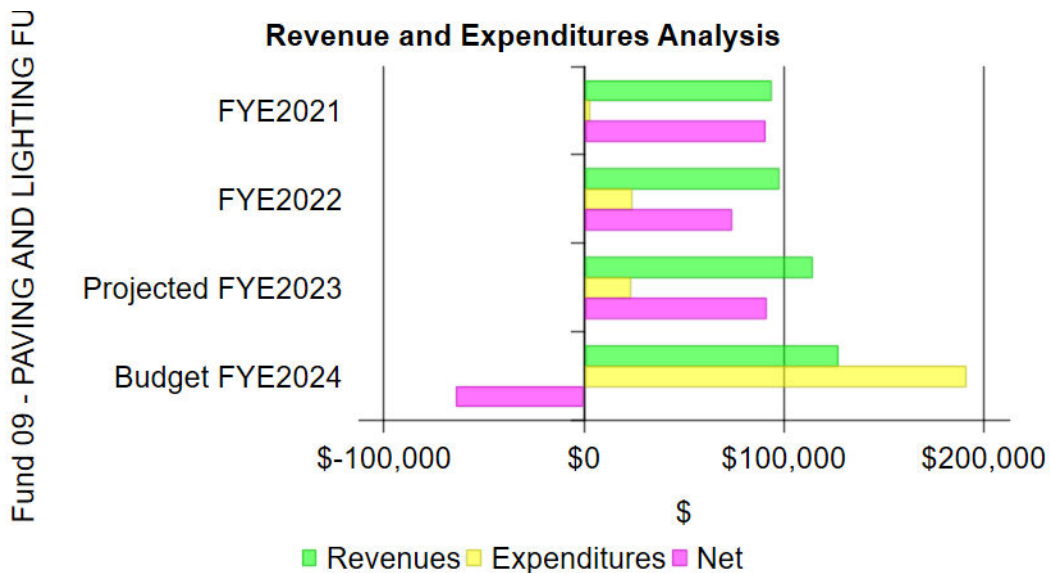
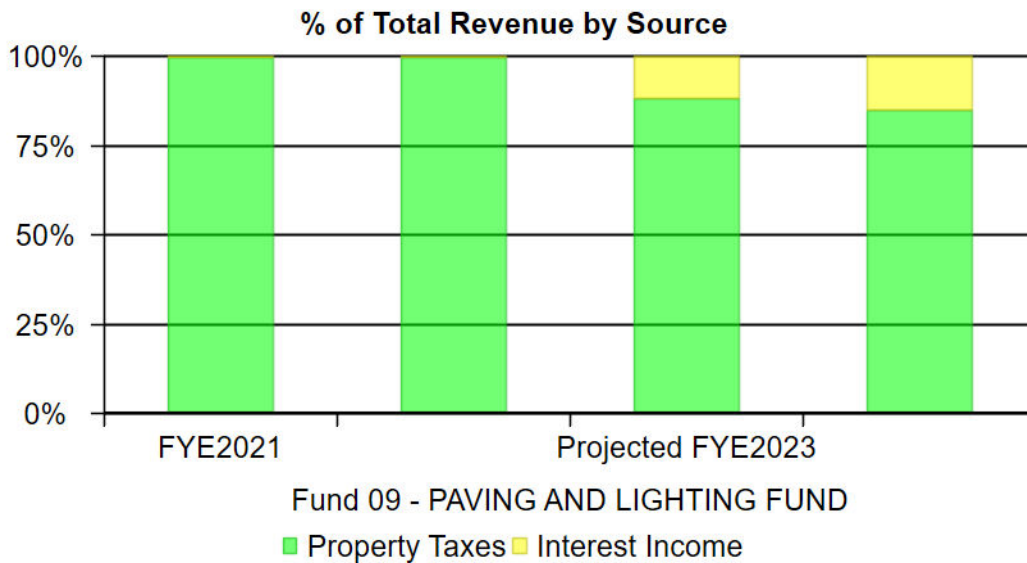
Fund Balance



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.

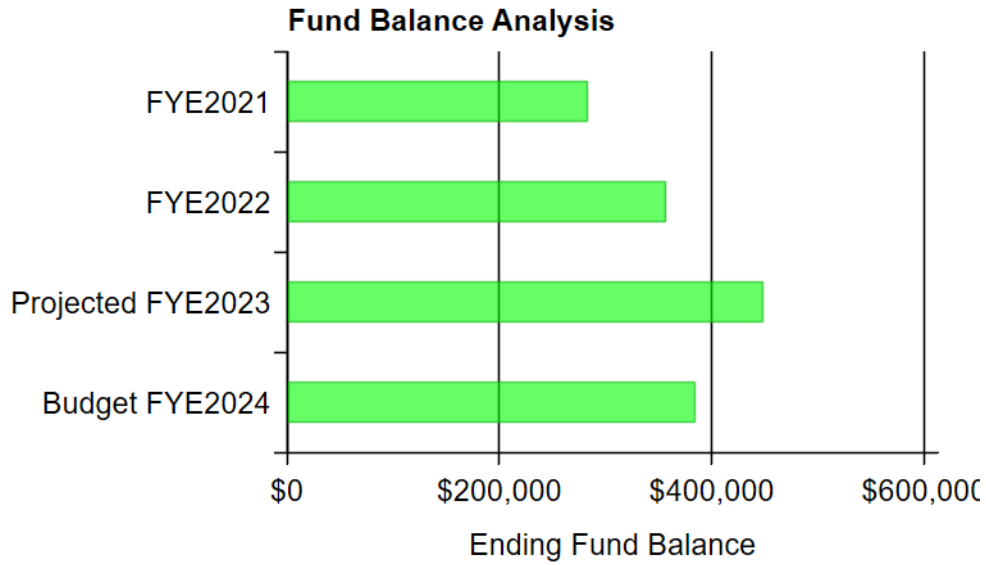


2023-2024 Goals

- 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

Fund 09 - PAVING AND LIGHTING FUND



Champaign Park District
Budget Category Totals by Fund

	Fund 09 - PAVING AND LIGHTING FUND			
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 93,043	\$ 97,004	\$ 100,652	\$ 108,000
Interest Income	426	350	13,500	19,215
Total Estimated Revenues	\$ 93,469	\$ 97,354	\$ 114,152	\$ 127,215
Appropriations				
Routine/Periodic Maintenance	\$ 2,632	\$ 23,632	\$ 23,000	\$ 91,100
Capital Outlay	-	-	-	100,000
Total Appropriations	\$ 2,632	\$ 23,632	\$ 23,000	\$ 191,100
Net of Revenues Over (Under) Appropriations	90,837	73,722	91,152	(63,885)
Beginning Fund Balance	192,422	283,259	356,981	448,133
Ending Fund Balance	\$ 283,259	\$ 356,981	\$ 448,133	\$ 384,248

Champaign Park District: PAVING AND LIGHTING FUND

Year End: April 30, 2024

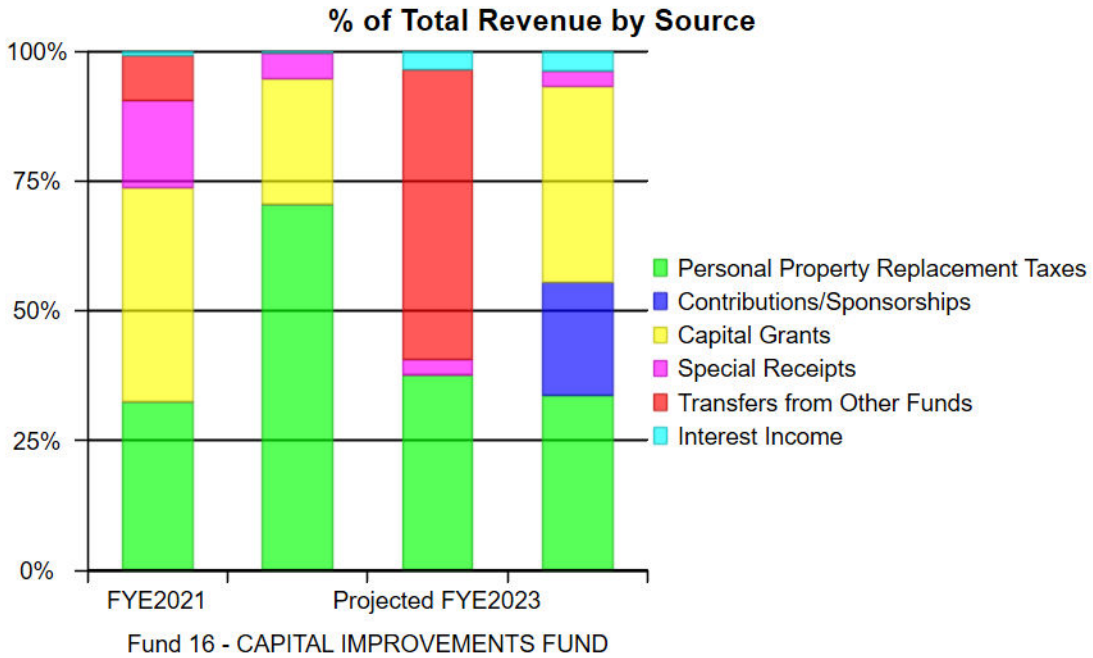
Listing of Projects for Budget Year by Category

Project	Proposed 04/24
210012 Parkland Way Replacement Section	100,000.00
24RM02 General Concrete	40,000.00
24RM04 General Roadway Patch	6,000.00
24RM09 Sealcoating and Line Striping	45,100.00
	<u>191,100.00</u>

CAPITAL IMPROVEMENTS FUND

Principal Responsibilities

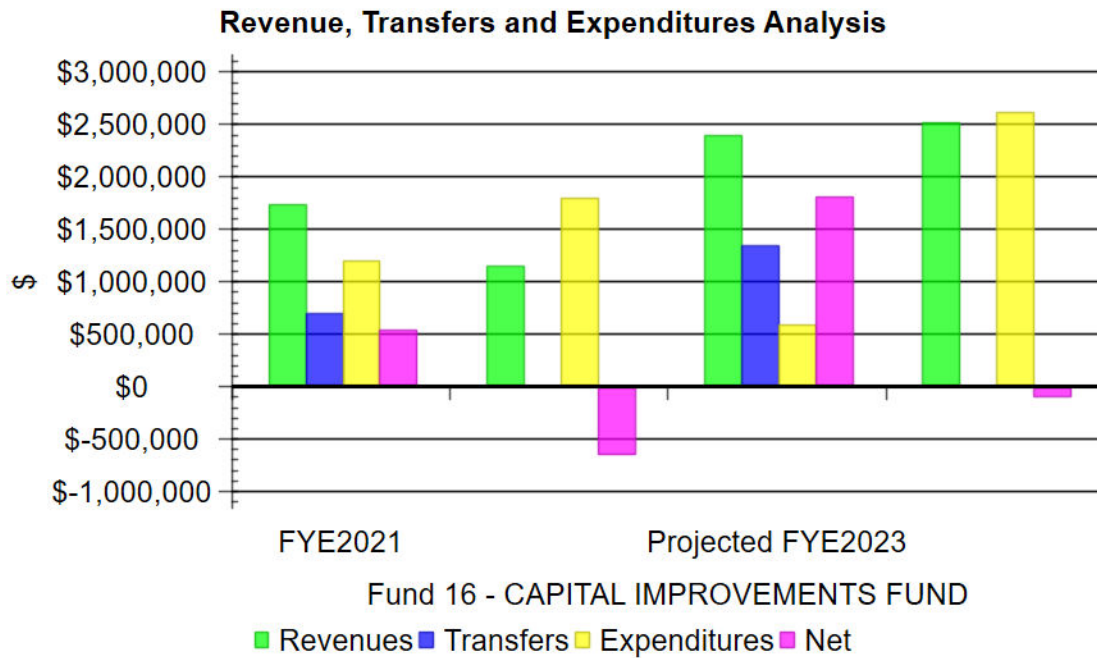
The Capital Improvement and Repairs fund was established for the development of a funding program for capital improvements and repair projects not funded by the Park District's other funds. Revenue is accumulated in this fund in a variety of ways, including corporate property replacement taxes; state, 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 by the City of Champaign; 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 prior year to provide funding from current year revenues for capital projects and did not recur in FYE2024.

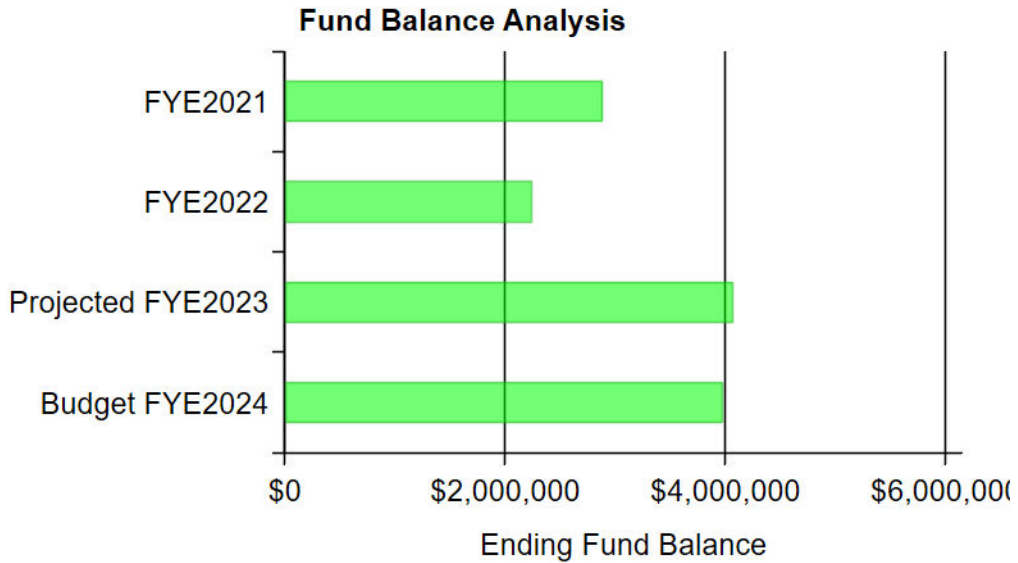


Capital expenditures include prior year carry-over of the following projects:

- Greenbelt Bikeway Connection - \$400,000
- Outdoor basketball court improvement \$110,000
- West Side Park Bandshell Renovaton \$26,000
- Electric Power into Porter Park \$33,000
- Carle at the Fields Trail Nodes \$25,000
- Dog Park Agility Stations \$12,000

CAPITAL IMPROVEMENTS FUND CONTINUED

Fund 16 - CAPITAL IMPROVEMENTS FU



Champaign Park District
Budget Category Totals by Fund

	Fund 16 - CAPITAL IMPROVEMENTS FUND			
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Personal Property Replacement Taxes	\$ 370,019	\$ 806,545	\$ 900,000	\$ 850,000
Contributions/Sponsorships	-	-	-	550,000
Capital Grants	472,199	277,801	-	950,000
Special Receipts	190,448	57,873	72,075	72,075
Interest Income	8,851	2,220	82,000	96,744
Transfers from Other Funds	693,000	-	1,340,000	-
Total Estimated Revenues	\$ 1,734,517	\$ 1,144,439	\$ 2,394,075	\$ 2,518,819
Appropriations				
Contractual	\$ 16,000	\$ -	\$ -	\$ -
Capital Outlay	1,127,003	1,794,675	586,332	2,611,095
Transfers to Other Funds	55,107	-	-	-
Total Appropriations	\$ 1,198,110	\$ 1,794,675	\$ 586,332	\$ 2,611,095
Net of Revenues Over (Under) Appropriations	536,407	(650,236)	1,807,743	(92,276)
Beginning Fund Balance	2,348,047	2,884,454	2,255,079	4,062,822
Ending Fund Balance	\$ 2,884,454	\$ 2,234,218	\$ 4,062,822	\$ 3,970,546

Champaign Park District: CAPITAL IMPROVEMENTS FUND

Year End: April 30, 2024

Listing of Projects for Budget Year by Category

Project	Proposed 04/24
Capital Projects	
190006 Greenbelt Bikeway Connection Path	400,000.00 C/O
200007 Outdoor Basketball Courts Replacement Douglass	110,000.00 C/O
230011 West Side Park Bandshell Renovation	26,000.00 C/O
230012 Electric Power into Porter Park	33,000.00 C/O
230014 Carle @ the Fields Trail Nodes	25,000.00 C/O
230016 Dog Park Agility Stations	12,000.00 C/O
240001 Contingency Funds FYE2024	132,095.00
240005 Fitness Equipment	25,000.00
240008 Hessel Park Retaining Wall at Splashpad Shelter	35,000.00
240010 Virginia Theatre Lighting Console	75,000.00
240011 Sholem Outdoor Trashcan Replacement	10,000.00
240013 Sholem Shade Cloth Structures (Foundation to cover	28,000.00
240015 Prairie Farm Roofing	28,000.00
240016 Operations Building Roofing	150,000.00
240017 Douglass Park Baseball Improvements	1,100,000.00 1
240018 Washington Park Basketball court	72,000.00
240019 West Side Sidewalk Improvements Phase 1	50,000.00
240020 Douglass CC Gym B Risers Replacement Ph1	50,000.00
240021 Virginia Theatre Stage Automation	250,000.00
Capital Projects	<u>2,611,095.00</u>

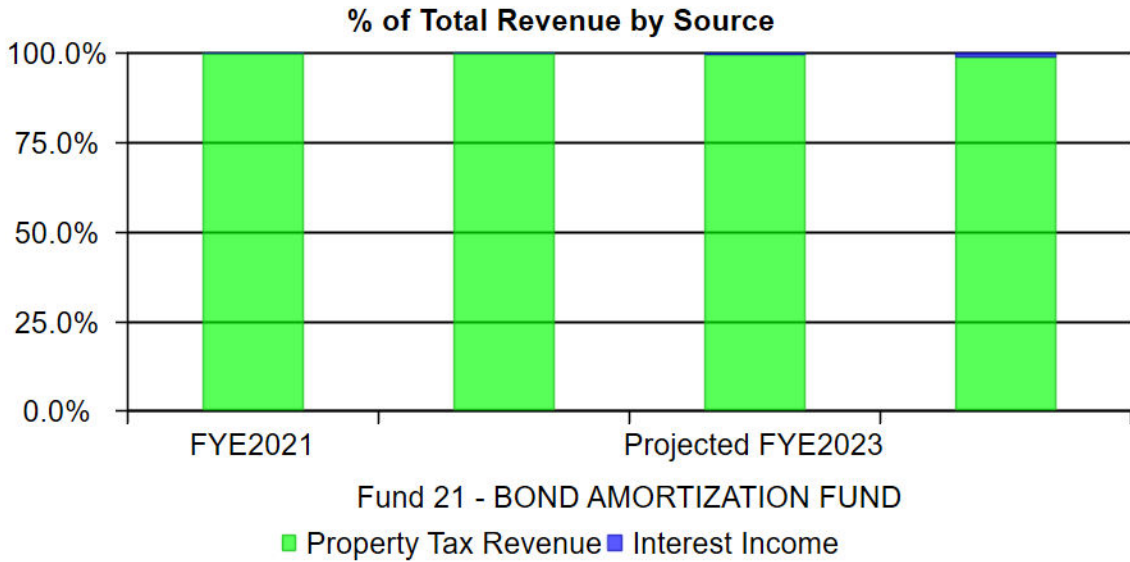
C/O = project carried over from prior year(s) approved budgets

1. \$300,000 for Douglass Ballfields through private donation and balance for an OSLAD grant application for Douglass Park Improvements,

BOND AMORTIZATION FUND

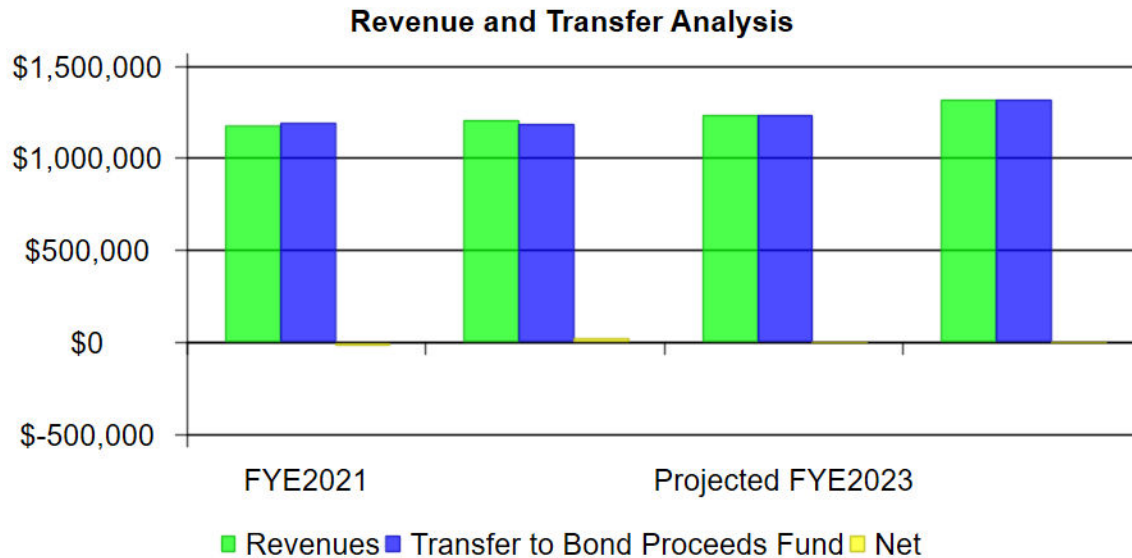
Principal Responsibilities

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, 2023 the Park District has \$1,255,000 plus total interest in non-referendum General Obligation Bonds outstanding that is due to be paid November 30, 2023. 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 \$1,040,000 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 \$546,200. 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.

2022-2023 Accomplishments

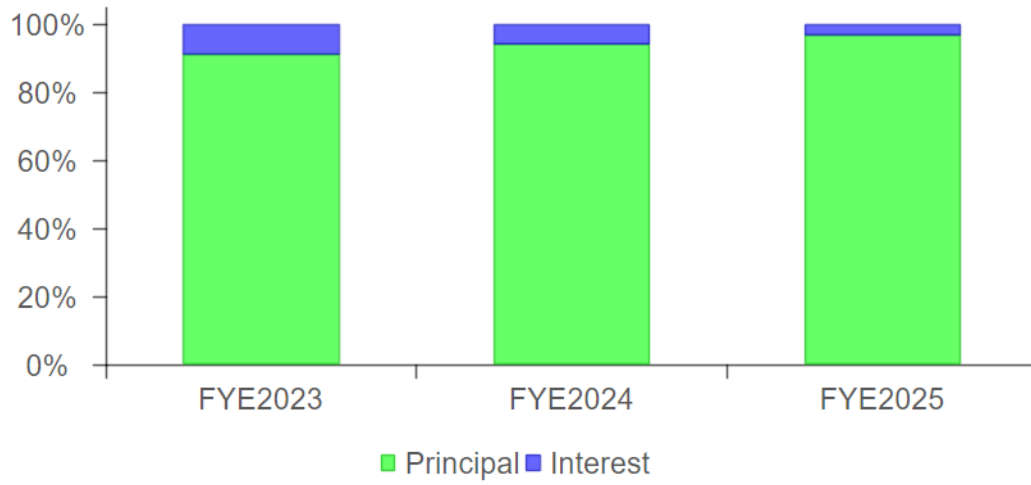
- Paid off the 2021 general obligation debt as required by the maturity date.
- Received the 2022 general obligation bond proceeds in December 2022.

2023-2024 Goals

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

BOND AMORTIZATION FUND CONTINUED

**Annual Debt Service Payments Alternate Revenue
Bonds, Series 2013**



BOND AMORTIZATION FUND CONTINUED

Debt Service Schedule

Type	Payment Due Date	Rate	Principal (P)	Interest (I)	Total P&I
Alternate Revenue Bonds, Series 2013					
	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>\$ 1,040,000</u>	<u>\$ 46,950</u>	<u>\$ 1,086,950</u>

BOND AMORTIZATION FUND CONTINUED

Legal Debt Margin

Assessed Value (2022 Levy Year)	\$	2,172,376,600
Legal Debt Margin		
Debt Limitation - 2.875% of Total Assessed Value		62,455,827
Total Debt Application to the Debt Limit		
General Obligation Bond Series 2022		1,212,500
Alternate Revenue Bonds		0
Total Debt Applicable to Debt Limit		1,212,500
Legal Debt Margin		61,243,327
Total Net Debt Applicable to the Debt Limit as a % of the Debt Limit		1.94 %
Historical Debt Limit %		
FYE2023		2.09 %
FYE2021		2.14 %
FYE2020		2.28 %
FYE2019		2.51 %
FYE2018		2.51 %
FYE2017		2.48 %
FYE2016		2.39 %
FYE2015		2.39 %

BOND AMORTIZATION FUND CONTINUED

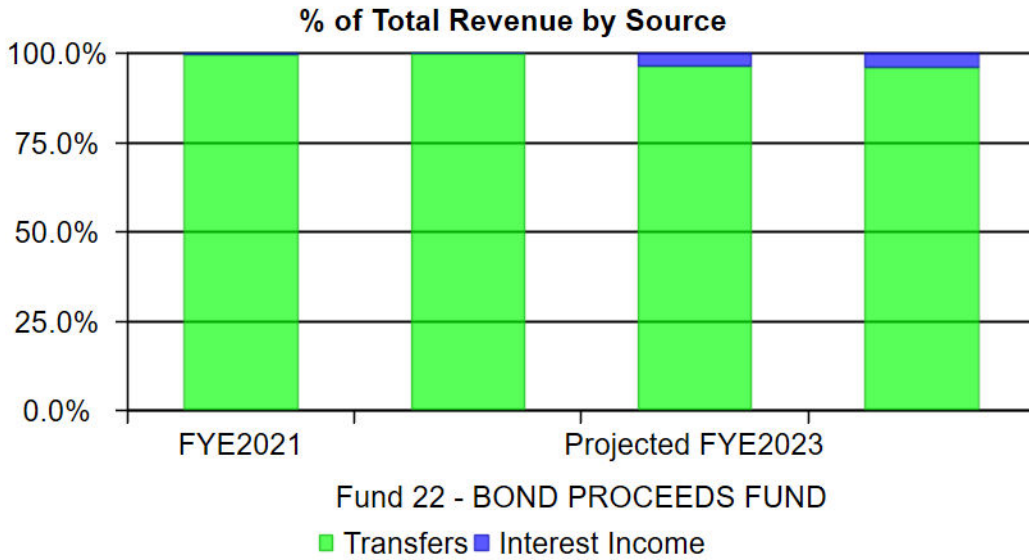
Champaign Park District
Budget Category Totals by Fund

	Fund 21 - BOND AMORTIZATION FUND			
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 1,174,240	\$ 1,208,704	\$ 1,229,963	\$ 1,306,000
Interest Income	279	70	6,000	13,500
Total Estimated Revenues	<u>1,174,519</u>	<u>1,208,774</u>	<u>1,235,963</u>	<u>1,319,500</u>
Appropriations				
Transfers to Other Funds	<u>\$ 1,191,272</u>	<u>\$ 1,187,200</u>	<u>\$ 1,235,963</u>	<u>\$ 1,319,500</u>
Total Appropriations	<u>1,191,272</u>	<u>1,187,200</u>	<u>1,235,963</u>	<u>1,319,500</u>
Net of Revenues Over (Under) Appropriations	(16,753)	21,574	0	0
Beginning Fund Balance	16,753	0	21,564	21,564
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 21,574</u>	<u>\$ 21,564</u>	<u>\$ 21,564</u>

BOND PROCEEDS FUND

Principal Responsibilities

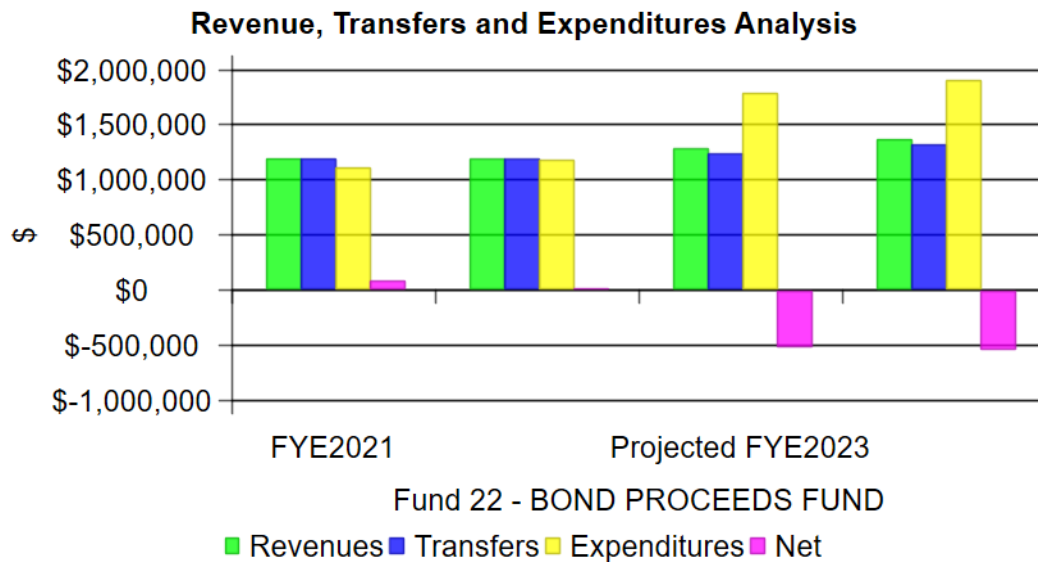
The Bond Proceeds fund is restricted to and used by the Park District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the Park District. The proceeds from the General Obligation Bond are utilized to pay the debt service on the alternate revenue bonds, as 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(s) as follows:

- Dodds Tennis Center Roof \$450,000
- Zahnd Park (formerly Davidson Park) Playground replacement \$75,000
- Mower Replacement \$30,000
- Hays HVAC nter, \$25,000



2022-2023 Projects Completed

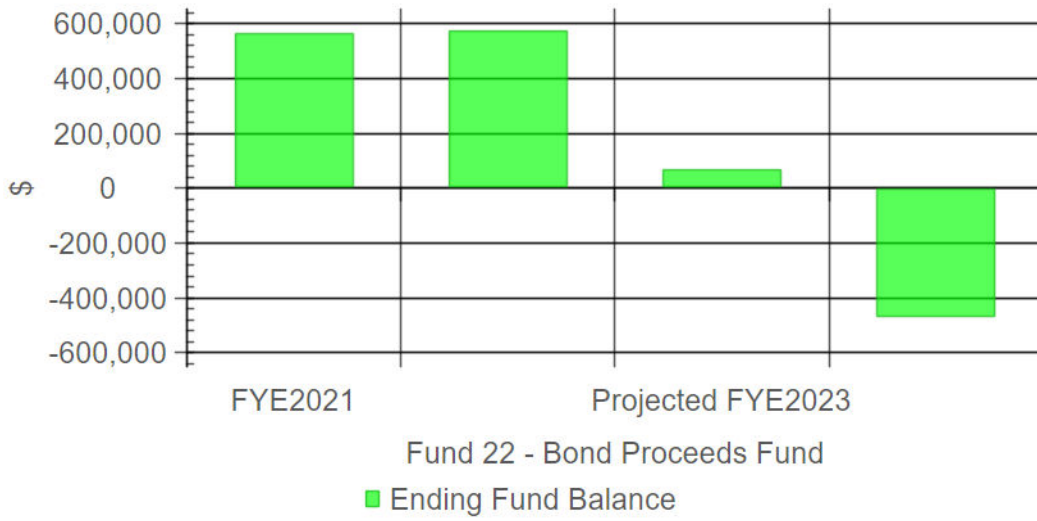
- Martens Center & HK playground completed and grand opening held.
- Completed section replacement at Parkland Way.
- Completed Pickleball Courts at Centennial Park.
- Operations building flooring

2023-2024 Projects

- Hessel Park Parking Lot A renovation \$220,000
- General playground replacement \$210,000
- Vehicle replacements \$160,000
- Operations rolling equipment replacement \$145,000
- Dodds Tennis Center HVAC \$25,000

BOND PROCEEDS FUND CONTINUED

Fund Balance Analysis



BOND PROCEEDS FUND CONTINUEDChampaign Park District
Budget Category Totals by Fund

	Fund 22 - BOND PROCEEDS FUND			
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Interest Income	\$ 3,135	\$ 1,569	\$ 45,000	\$ 51,615
Transfers from Other Funds	<u>1,191,272</u>	<u>1,187,200</u>	<u>1,235,963</u>	<u>1,319,500</u>
Total Estimated Revenues	<u>\$ 1,194,407</u>	<u>\$ 1,188,769</u>	<u>\$ 1,280,963</u>	<u>\$ 1,371,115</u>
Appropriations				
Contractual	\$ 3,428	\$ 3,428	\$ 5,428	\$ 5,500
Capital Outlay	564,689	629,752	1,235,808	1,340,000
Debt Service - Principal	460,000	480,000	495,000	515,000
Debt Service - Interest/Fees	<u>84,998</u>	<u>64,801</u>	<u>51,000</u>	<u>45,000</u>
Total Appropriations	<u>\$ 1,113,115</u>	<u>\$ 1,177,981</u>	<u>\$ 1,787,236</u>	<u>\$ 1,905,500</u>
Net of Revenues Over (Under) Appropriations	81,292	10,788	(506,273)	(534,385)
Beginning Fund Balance	<u>481,252</u>	<u>562,544</u>	<u>573,332</u>	<u>67,059</u>
Ending Fund Balance	<u>\$ 562,544</u>	<u>\$ 573,332</u>	<u>\$ 67,059</u>	<u>\$ (467,326)</u>

Champaign Park District: BOND PROCEEDS FUND
Year End: April 30, 2024
Listing of Projects for Budget Year by Category

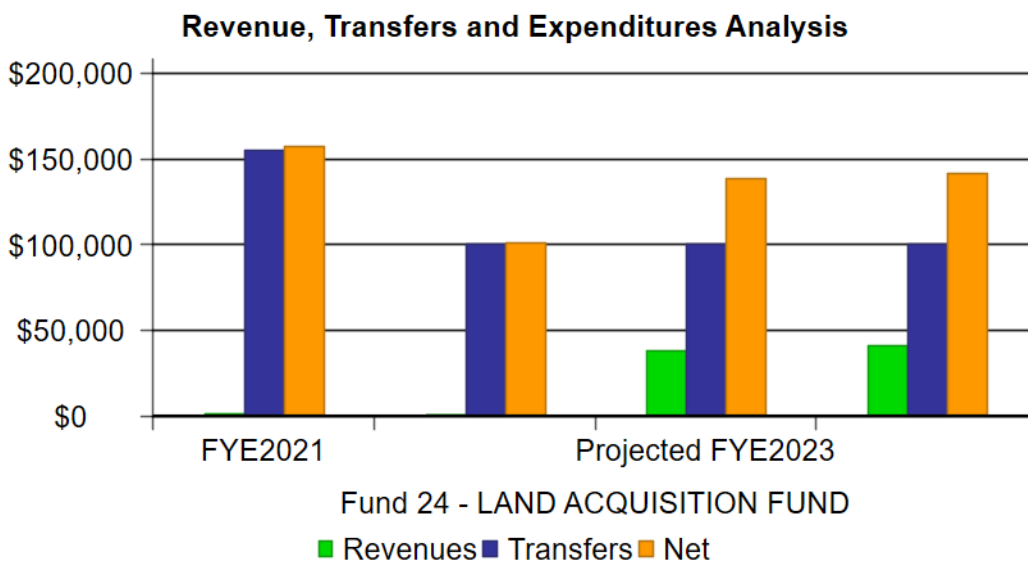
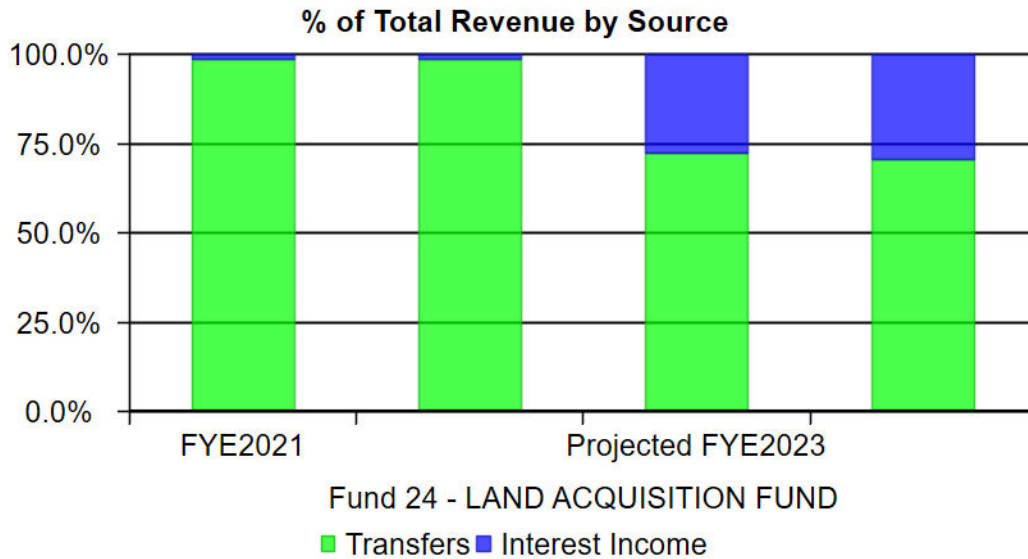
Project	Proposed 04/24
Capital Projects	
230004 Facilities - HVAC Replacement Hays	25,000.00 C/O
230005 Roof Replacement Dodds TC	450,000.00 C/O
230007 Playground Replacement Zahnd (Davidson)	75,000.00 C/O
230008 Mower Replacement	30,000.00 C/O
240003 Rolling Equipment Replacements	145,000.00
240004 Vehicle Replacements	160,000.00
240006 HVAC Dodds Tennis Center	25,000.00
240007 Playground Replacement	210,000.00
240022 Parking Lot renovation Hessel Lot A	220,000.00
Capital Projects	<u>1,340,000.00</u>

C/O = carry over project approved in prior year

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.



2022-2023 Accomplishments

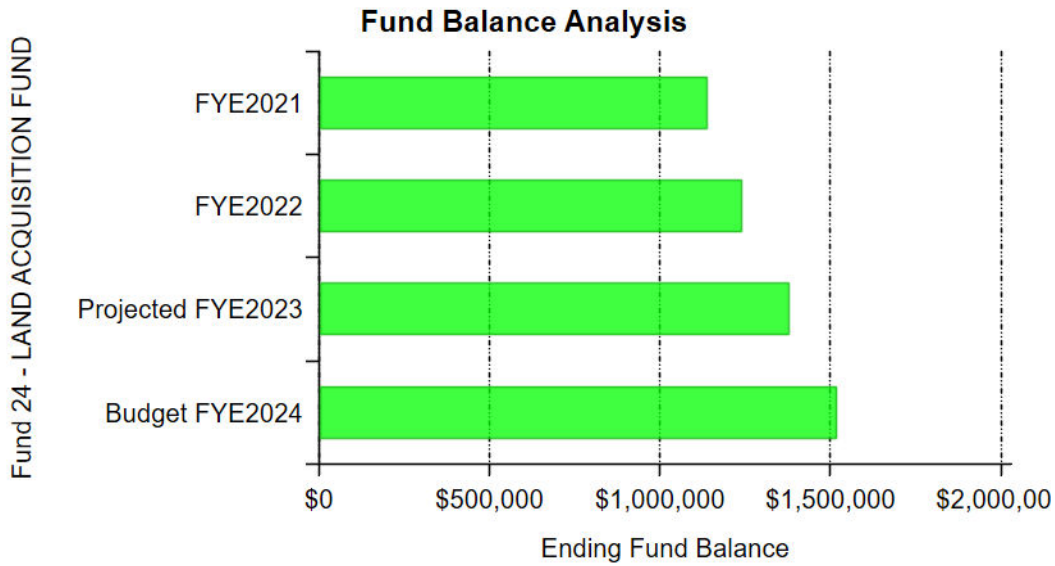
- Transferred \$100,000 excess fund balance from the General Fund into the Land Acquisition Fund for future purchases.

2023-2024 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.



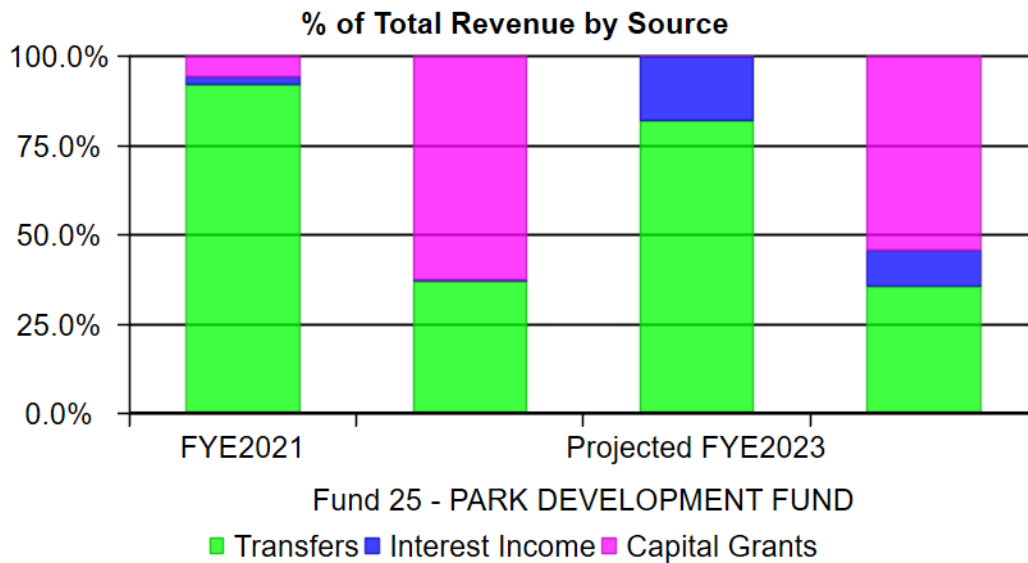
Champaign Park District
Budget Category Totals by Fund

	Fund 24 - LAND ACQUISITION FUND			
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Interest Income	\$ 2,108	\$ 1,246	\$ 38,500	\$ 41,539
Transfers from Other Funds	155,107	100,000	100,000	100,000
Total Estimated Revenues	\$ 157,215	\$ 101,246	\$ 138,500	\$ 141,539
Appropriations				
Total Appropriations	\$ -	\$ -	\$ -	\$ -
Net of Revenues Over (Under) Appropriations	\$ 157,215	\$ 101,246	\$ 138,500	\$ 141,539
Beginning Fund Balance	979,942	1,137,157	1,238,403	1,376,903
Ending Fund Balance	\$ 1,137,157	\$ 1,238,403	\$ 1,376,903	\$ 1,518,442

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.

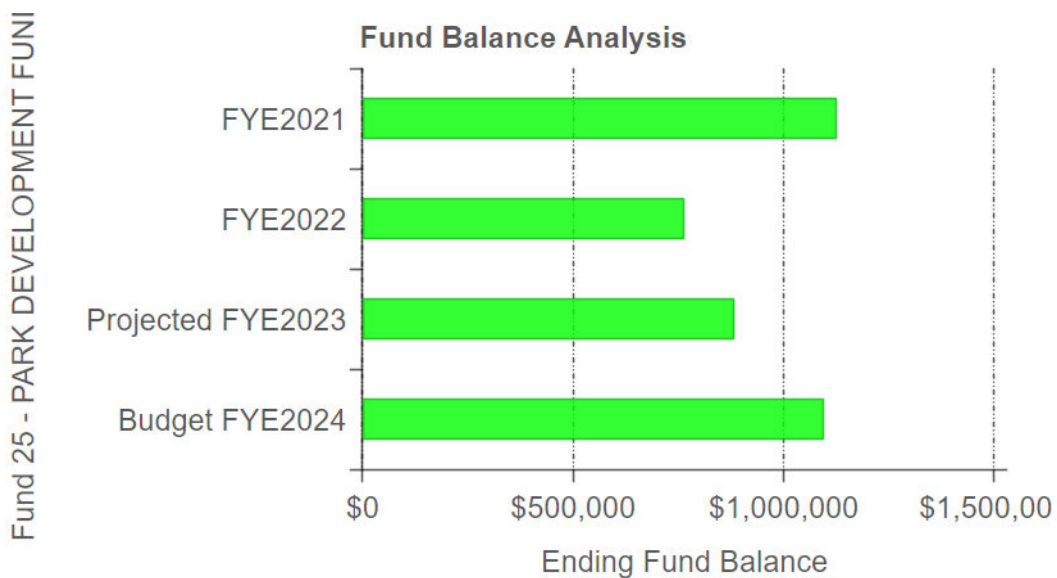


2022-2023 Accomplishments

- Transferred \$100,000 for future projects deemed priorities by the Board of Commissioners.
- Completed Spalding Park Improvements partially funded with an OSLAD grant.

2023-2024 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

Schedule of Expenses
For the Years Ended April 30, 2023
(Unaudited)

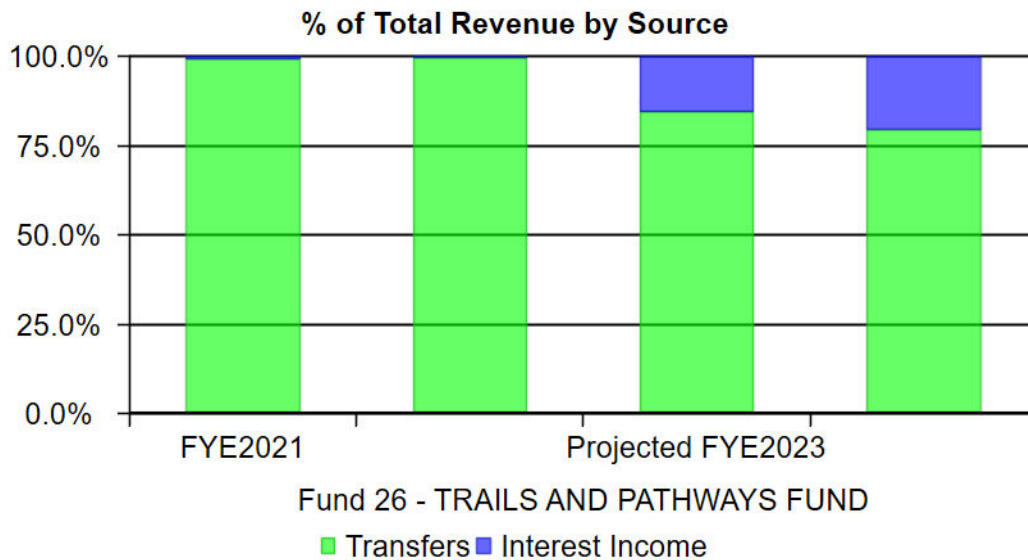
Champaign Park District
Budget Category Totals by Fund

	Fund 25 - PARK DEVELOPMENT FUND			
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Capital Grants	\$ 6,114	\$ 167,386	\$ -	\$ 151,494
Special Receipts	-	1,300	-	-
Interest Income	2,212	947	22,000	27,031
Transfers from Other Funds	100,000	100,000	100,000	100,000
Total Estimated Revenues	<u>\$ 108,326</u>	<u>\$ 269,633</u>	<u>\$ 122,000</u>	<u>\$ 278,525</u>
Appropriations				
Capital Outlay	\$ 12,228	\$ 631,872	\$ 1,777	\$ 66,900
Total Appropriations	<u>12,228</u>	<u>631,872</u>	<u>1,777</u>	<u>66,900</u>
Net of Revenues Over (Under) Appropriations	96,098	(362,239)	120,223	211,625
Beginning Fund Balance	1,028,252	1,124,350	762,111	882,334
Ending Fund Balance	<u>\$ 1,124,350</u>	<u>\$ 762,111</u>	<u>\$ 882,334</u>	<u>\$ 1,093,959</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.



2022-2023 Accomplishments

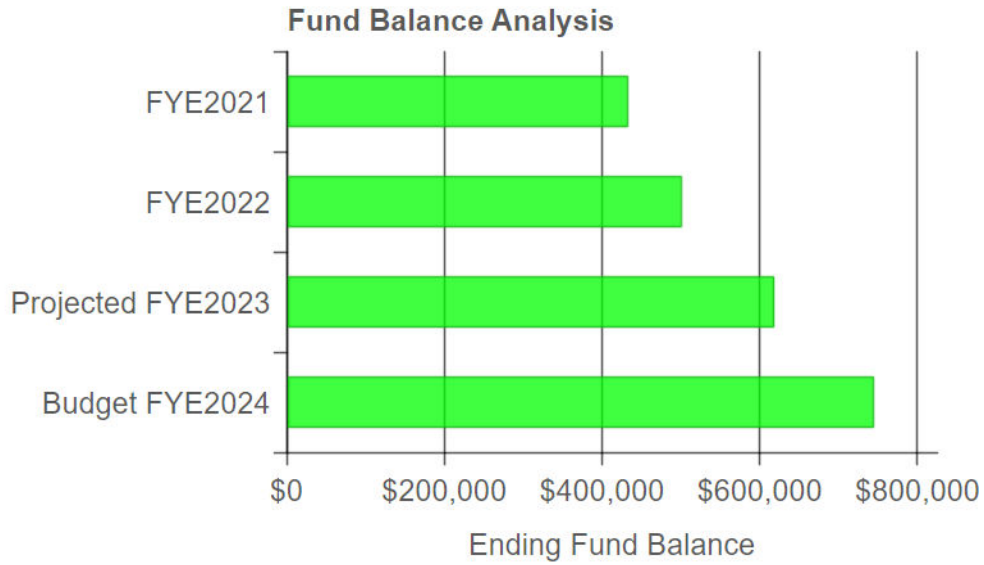
- Transferred \$100,000 into fund for future trails and pathways.
- Completed North Champaign Trail connecting path.

2023-2024 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

Fund 26 - TRAILS AND PATHWAYS FUND



Champaign Park District
Budget Category Totals by Fund

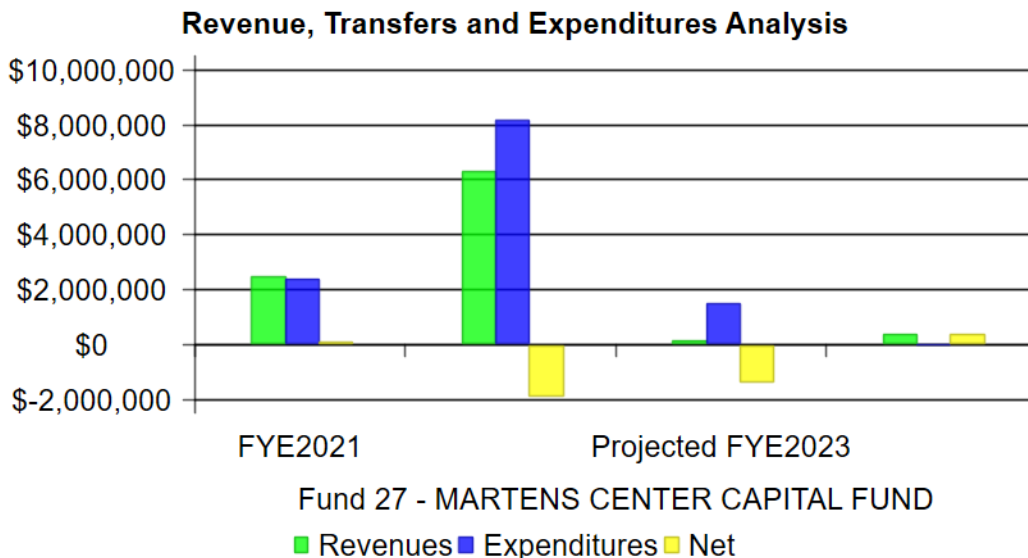
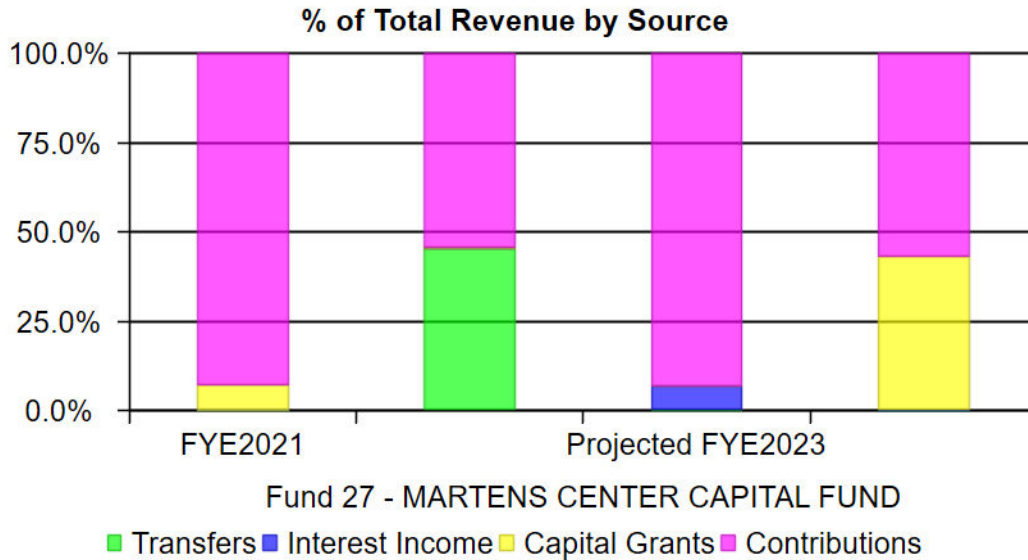
Fund 26 - TRAILS AND PATHWAYS FUND

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Interest Income	\$ 789	\$ 465	\$ 18,400	\$ 25,568
Transfers from Other Funds	100,000	100,000	100,000	100,000
Total Estimated Revenues	\$ 100,789	\$ 100,465	\$ 118,400	\$ 125,568
Appropriations				
Capital Outlay	\$ 29,650	\$ 32,725	\$ -	\$ -
Total Appropriations	29,650	32,725	-	-
Net of Revenues Over (Under) Appropriations	71,139	67,740	118,400	125,568
Beginning Fund Balance	360,916	432,055	499,795	618,195
Ending Fund Balance	\$ 432,055	\$ 499,795	\$ 618,195	\$ 743,763

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 for start-up costs. Receipts from this fund include anticipated donations, grant funding, and transfers which will be used for contractual expenditures to develop the existing park. FYE2024 includes grant revenue awarded for the completion of the Human Kinetics Park Outdoor improvements. There remains outstanding pledges to be collected after FYE2024 which will alleviate the deficit balance that exists at April 30. In addition, there are remaining pledges to be collected from the Foundation that will also transfer over to the District estimated at just over \$105,000.



2022-2023 Accomplishments

- Construction completed and Grand Opening held in October 2022. New programming and activities are now occurring in the Martens Center facility.

MARTENS CENTER CAPITAL FUND CONTINUED

- Completed Human Kinetics Park outdoor improvements under the OSLAD grant award.
- Board approved three new full-time positions for Martens Center which will be part of the Recreation Fund operating budget.

2023-2024 Goals

- Martens Center will continue to operate and grow its programming and participant count.

Champaign Park District
Budget Category Totals by Fund

	Fund 27 - MARTENS CENTER CAPITAL FUND			
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Contributions/Sponsorships	\$ 2,213,513	\$ 3,423,170	\$ 140,000	\$ 215,000
Capital Grants	167,313	15,057	-	163,072
Special Receipts	83,122	-	-	-
Interest Income	5,145	2,484	10,500	-
Transfers from Other Funds	-	2,859,548	-	-
Total Estimated Revenues	\$ 2,469,093	\$ 6,300,259	\$ 150,500	\$ 378,072
Appropriations				
Contractual	\$ 256,720	\$ 193,036	\$ 40,000	\$ -
Commodities/Supplies	70	-	-	-
Capital Outlay	2,139,541	7,967,313	1,455,500	-
Total Appropriations	2,396,331	8,160,349	1,495,500	-
Net of Revenues Over (Under) Appropriations	72,762	(1,860,090)	(1,345,000)	378,072
Beginning Fund Balance	2,660,869	2,733,631	873,541	(471,459)
Ending Fund Balance	\$ 2,733,631	\$ 873,541	\$ (471,459)	\$ (93,387)

General Fund: Administration

Principal Responsibilities

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.

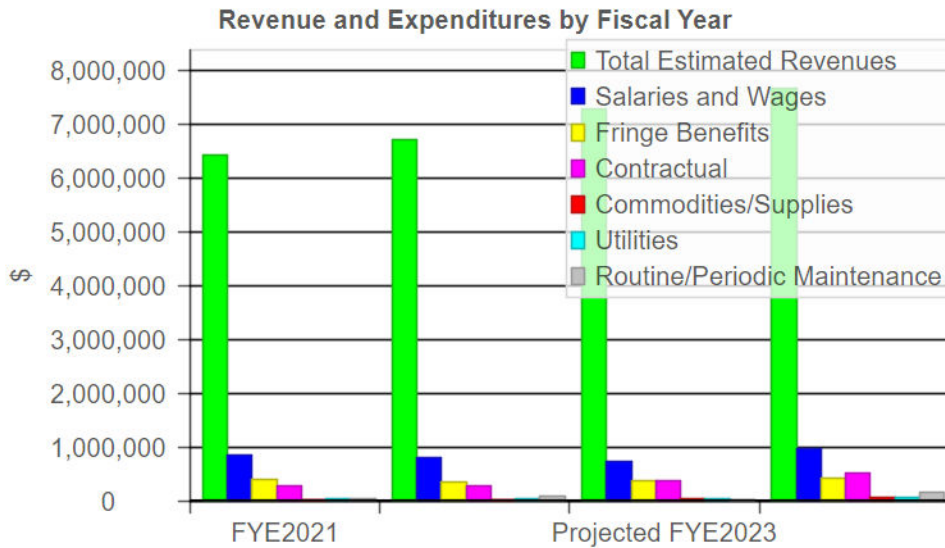
Employees Funded by General Fund: Administration - Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
General Fund Administration				
Administration				
Executive Director	1.00	1.00	1.08	1.00
Director of Administrative Services	-	0.50	1.00	1.00
Assistant Director of Administrative Services	-	0.50	0.50	0.50
Assistant to the Executive Director	1.04	0.50	0.08	-
	2.04	2.50	2.66	2.50
	-	-	-	-
Finance				
Director of Finance	1.00	1.00	1.00	1.00
Assistant Director of Finance	1.00	1.00	0.17	N/A
Accountant	N/A	N/A	0.25	1.00
Budget Manager	N/A	N/A	0.75	1.00
Accounts Payable Coordinator	1.00	1.00	1.00	1.00
Accounting and Procurement Clerk (Allocated)	N/A	0.20	0.60	0.60
Administrative Assistant	0.87	0.90	0.25	N/A
Accounting Clerk	0.50	-	-	N/A
Accounting Clerk/Facility Coordinator	-	-	0.25	1.00
Building Service Worker @ BMC	1.00	1.00	1.00	1.00
Development Director (Now in Marketing)	1.00	1.00	-	-
	6.37	6.10	5.27	6.60
Human Resources				
Director of Human Resources	-	0.50	1.00	1.00
Human Resources Manager	-	1.00	0.75	1.00
Human Resources Coordinator	1.00	-	-	-
IT (Risk under Fund 04)				
Director of HR, IT, and Risk	1.00	0.50	-	-
Administrative Assistant (Finance)	N/A	0.10	N/A	N/A
Total FTE's	10.41	10.70	9.68	11.10

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 18.45	\$ 18.17	\$ 17.91	\$ 24.82
Total Acres	689	689	708	708

General Fund: Administration

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
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 01-01-000 General Fund: Administration**

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 6,330,861	\$ 6,674,067	\$ 6,995,336	\$ 7,286,000
Charge for Service Revenue	285	1,044	650	650
Capital Grants	30,000	-	-	-
Special Receipts	9,658	7,037	3,680	3,000
Interest Income	54,238	24,257	281,549	361,549
Total Estimated Revenues	\$ 6,425,042	\$ 6,706,405	\$ 7,281,215	\$ 7,651,199
Appropriations				
Salaries and Wages	\$ 848,907	\$ 800,752	\$ 729,866	\$ 980,536
Fringe Benefits	389,772	363,303	366,303	425,540
Contractual	277,747	293,079	385,870	526,277

General Fund: Administration

General Fund
Department 01-01-000 General Fund: Administration

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Commodities/Supplies	23,630	31,112	46,350	57,200
Utilities	46,216	50,229	53,208	61,544
Routine/Periodic Maintenance	<u>53,787</u>	<u>80,808</u>	<u>14,788</u>	<u>161,000</u>
Total Appropriations	<u>\$ 1,640,059</u>	<u>\$ 1,619,283</u>	<u>\$ 1,596,385</u>	<u>\$ 2,212,097</u>
Net of Revenues Over (Under) Appropriations	<u>\$ 4,784,983</u>	<u>\$ 5,087,122</u>	<u>\$ 5,684,830</u>	<u>\$ 5,439,102</u>

Highlights:

Total revenue budgeted for FYE2024 is \$369,984 or 5.1% more than the prior year.

FYE2024 budgeted expenditures are \$615,712 or 38.6% more than the prior year. FYE2024 includes \$75,000 for a salary compensation study.

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 89,000 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. In FYE2024 the Development Director and her efforts will be part of the Marketing and Communications Team.

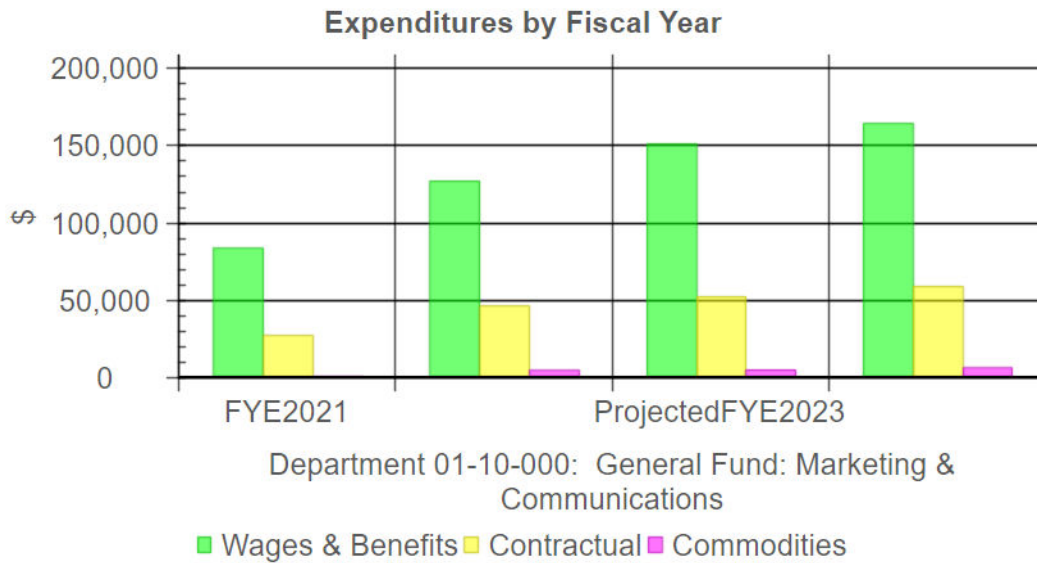
Employees Funded by General Fund: Marketing & Communications - Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 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	0.20	-	-
Marketing Manager	-	0.80	1.00	1.00
Part-Time Marketing Assistant	-	0.25	0.48	0.48
Director of Development (previously in Finance)	-	0.25	0.48	1.00
Total FTE's	2.25	2.75	3.21	3.73

Performance Indicators

	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
CPD Website Visits	365,872	534,032	545,000	560,000
CPD Facebook Followers	10,249	11,950	12,000	12,500
CPD Twitter Followers	6,105	6,197	6,225	6,280
CPD Instagram Followers	3,831	4,077	4,090	5,050
CUSR Facebook Followers	10,249	11,350	11,700	12,000
CUSR Website Visits	12,739	19,573	20,500	22,000

General Fund: Marketing & Communications



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

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Total Estimated Revenues	\$ -	\$ -	\$ -	\$ -
Appropriations				
Salaries and Wages	\$ 82,953	\$ 126,471	150,402	\$ 163,381
Fringe Benefits	844	805	800	840
Contractual	27,618	46,852	52,898	59,325
Commodities/Supplies	1,214	5,088	5,750	6,650
Total Appropriations	<u>\$ 112,629</u>	<u>\$ 179,216</u>	<u>\$ 209,850</u>	<u>\$ 230,196</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (112,629)</u>	<u>\$ (179,216)</u>	<u>\$ (209,850)</u>	<u>\$ (230,196)</u>

Highlights:

Total expenditures increased \$20,346 or 9.7% more than the prior year projected. That reflects wage increase and additional costs for Contractual work.

Increase in contractual includes year-round videography services plus additional advertising costs to promote expanded programming throughout the District.

General Fund: Operations

Principal Responsibilities

Oversees the enhancement, maintenance and daily operations of all Park District facilities, parks, grounds, equipment, park features, and trails. Responsible for bidding, and contractual oversight for capital projects. 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 trash removal and recycling collection.
- **Grounds Division** - manages the Park District’s turf, trees, ball fields, and natural areas. Responsibilities include oversight of all contractual mowing, 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 the community-wide Flower Island Program, all beds within the parks, and ornamental plantings. In addition, the division oversees building and maintenance on park signs and planters.
- **Special Projects** - This department was recently absorbed into the Maintenance Division and falls under the maintenance supervisor, but we have retained the Special Projects budget in its previous form to help us track expenditures over the next year.

Employees Funded by General Fund: Operations - Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operations				
Operations Administration				
Director of Operations	1.00	1.00	1.00	1.00
Assistant Director of Operations	0.34	1.00	1.00	1.00
Admin Assistant & Reservations Coordinator	0.66	-	N/A	N/A
Subtotal Operations Admin	2.00	2.00	2.00	2.00
Maintenance				
Grounds & Maintenance Supervisor (Promoted to Assistant Director of Operations)	0.66	-	N/A	N/A
Supervisor of Maintenance (new in 2021)	0.34	1.00	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	1.00	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	-
Part-Time Operations Worker	-	0.48	0.48	-
Subtotal Maintenance	8.00	8.48	8.48	7.00
Grounds				
Arborist	2.00	2.00	2.00	-
Fabricator	0.63	-	-	-
Grounds Arbor Specialist	1.00	1.00	1.00	3.00

General Fund: Operations

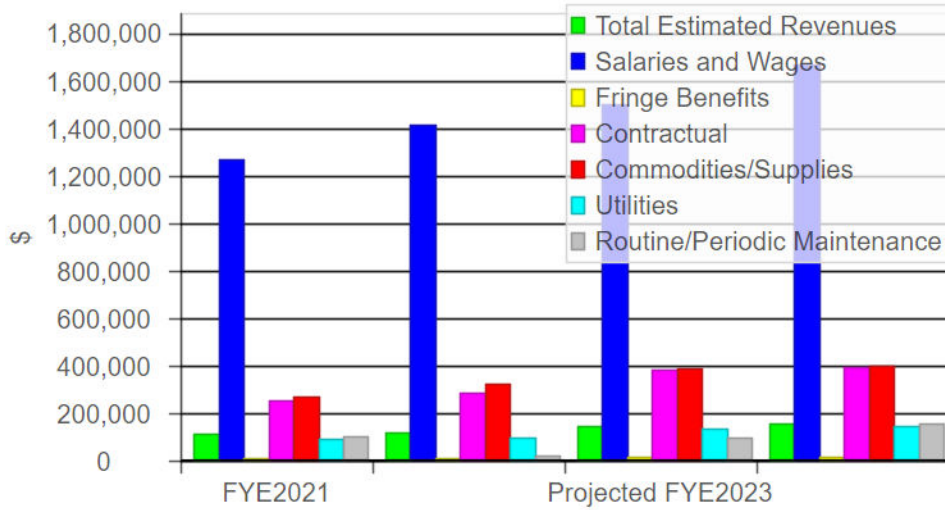
Employees Funded by General Fund: Operations - Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Grounds Specialist	2.00	2.00	2.00	2.00
Grounds Worker	2.00	1.00	1.00	1.00
Horticulture & Natural Areas Supervisor	-	N/A	N/A	N/A
Natural Areas Coordinator	1.00	-	-	-
Natural Areas Specialist	-	1.00	1.00	1.00
Part-Time Grounds Worker Tree Inventory	0.48	0.48	0.48	-
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)	1.00	1.00	1.00	1.00
Park Maintenance Specialist	2.00	2.00	2.00	2.00
Park Maintenance Worker	1.00	1.00	1.00	1.00
Parks Maintenance Trash/Recycling Worker	1.00	1.00	1.00	1.00
Subtotal Grounds	16.11	14.48	14.48	14.00
Horticulture				
Horticulture Supervisor	1.00	1.00	1.00	1.00
Horticulture Specialist	3.00	3.00	1.00	2.00
Horticulture Worker	1.00	1.00	3.00	2.00
Subtotal Horticulture	5.00	5.00	5.00	5.00
Special Projects (Moved under Grounds in FYE2023)				
Parks Maintenance Supervisor (allocated prior to 2023)	0.50	0.50	0.50	-
Special Projects Specialist	1.00	1.00	1.00	-
Special Projects Worker	0.92	1.00	-	-
Subtotal Special Projects	2.42	2.50	1.50	-
Total FTE's	33.53	32.46	31.46	28.00

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 22.45	\$ 24.23	\$ 28.24	\$ 31.08

General Fund: Operations

Revenue and Expenditures by Fiscal Year



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

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Charge for Service Revenue	\$ 108,158	\$ 116,479	\$ 130,069	\$ 140,000
Special Receipts	5,615	290	13,100	13,600
Total Estimated Revenues	\$ 113,773	\$ 116,769	\$ 143,169	\$ 153,600
Appropriations				
Salaries and Wages	\$ 1,270,328	\$ 1,416,450	\$ 1,498,672	\$ 1,668,840
Fringe Benefits	8,181	12,304	13,000	14,520
Contractual	255,619	284,983	383,128	391,380
Commodities/Supplies	270,853	325,654	388,950	396,450
Utilities	89,935	99,005	136,165	143,300
Routine/Periodic Maintenance	100,913	20,742	96,320	155,500
Total Appropriations	\$ 1,995,829	\$ 2,159,138	\$ 2,516,235	\$ 2,769,990
Net of Revenues Over (Under) Appropriations	\$(1,882,056)	\$(2,042,369)	\$(2,373,066)	\$(2,616,390)

Highlights:

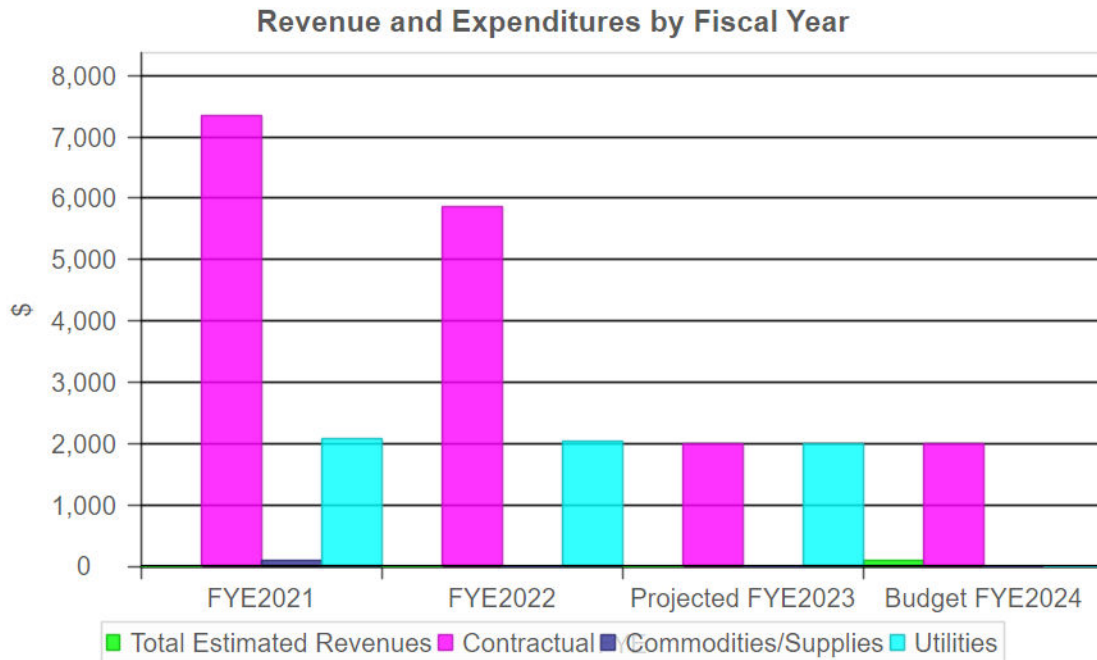
Total revenue budgeted for FYE2024 is \$10,431 or 7.3% more than the prior year and accounts for funds from the agreement for Carle at the Fields Trail, and the flower island revenues.

FYE2024 budgeted expenditures are \$253,855 or 10.1% more than prior year. The budgeted increase reflects the proposed salary program, and additional Periodic and Routine Maintenance as the District's infrastructure ages.

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

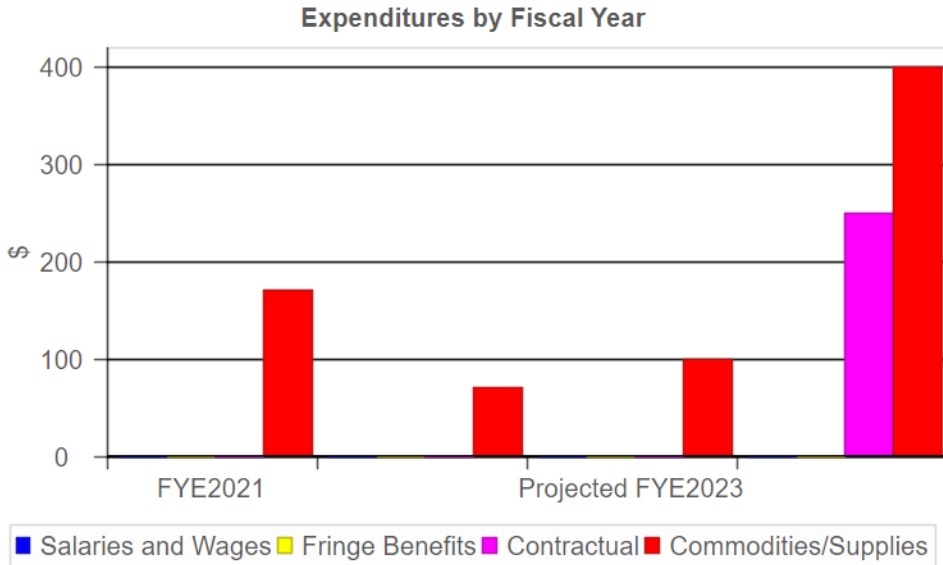
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Special Receipts	\$ -	\$ -	\$ -	\$ 100
Total Estimated Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>
Appropriations				
Contractual	7,348	5,860	2,000	2,000
Commodities/Supplies	102	-	-	-
Utilities	2,085	2,043	2,000	-
Total Appropriations	<u>\$ 9,535</u>	<u>\$ 7,903</u>	<u>\$ 4,000</u>	<u>\$ 2,000</u>
Net of Revenues Under Appropriations	<u>\$ (9,535)</u>	<u>\$ (7,903)</u>	<u>\$ (4,000)</u>	<u>\$ (1,900)</u>

General Fund: Other Programs

Principal Responsibilities

This department is responsible for school's day out programming, senior programming at Douglass and Hays facilities, as well as Sholem Sharks Swim Team.

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 0.11	\$ 0.09	\$ 0.04	\$ 0.02



**General Fund
Department 01-60-000 General Fund: Other Programs**

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Charge for Service Revenue	\$ 4,730	\$ 4,860	\$ 11,100	\$ 5,860
Appropriations				
Contractual	-	-	-	250
Commodities/Supplies	171	71	100	400
Utilities	2,599	2,491	3,047	3,500
Total Appropriations	\$ 2,770	\$ 2,562	\$ 3,147	\$ 4,150
Net of Revenues Over (Under) Appropriations	\$ 1,960	\$ 2,298	\$ 7,953	\$ 1,710

Highlights:

Total revenue budgeted for FYE2024 is \$5,240 or 47.2% less than the prior year.

FYE2024 budgeted expenditures are \$1,003 or 31.9% more than the prior year.

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.

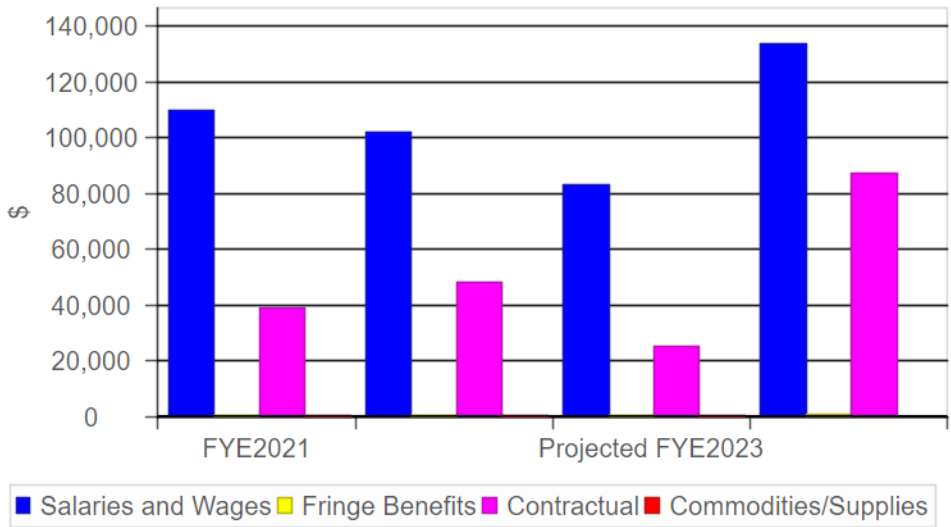
Employees Funded by General Fund: Planning - Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Planning				
Director of Planning	1.00	1.00	1.00	1.00
Park Planner partially vacant	1.00	-	0.75	1.00
Planning Coordinator (reclassified)	1.00	0.67	-	-
Total FTE's	<u>3.00</u>	<u>1.67</u>	<u>1.75</u>	<u>2.00</u>

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 1.68	\$ 1.70	\$ 1.22	\$ 2.49

Department 01-20-300 General Fund: Planning

Expenditures by Fiscal Year



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

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Appropriations				
Salaries and Wages	\$ 109,977	\$ 102,160	\$ 83,000	\$ 133,705
Fringe Benefits	423	403	500	920
Contractual	39,162	48,379	25,210	87,290
Commodities/Supplies	122	131	50	200
Total Appropriations	\$ 149,684	\$ 151,073	\$ 108,760	\$ 222,115
Net of Revenues Over (Under) Appropriations	\$ (149,684)	\$ (151,073)	\$ (108,760)	\$ (222,115)

Highlights:

FYE2024 budgeted expenditures are \$113,355 or 104.22% more than the prior year. This reflects the budgeted proposed salary program and the full-time position of the Park Planner, plus, additional spending for Contractual services such as Architectural and Engineering fees for regular park activities.

Recreation Fund: Administration

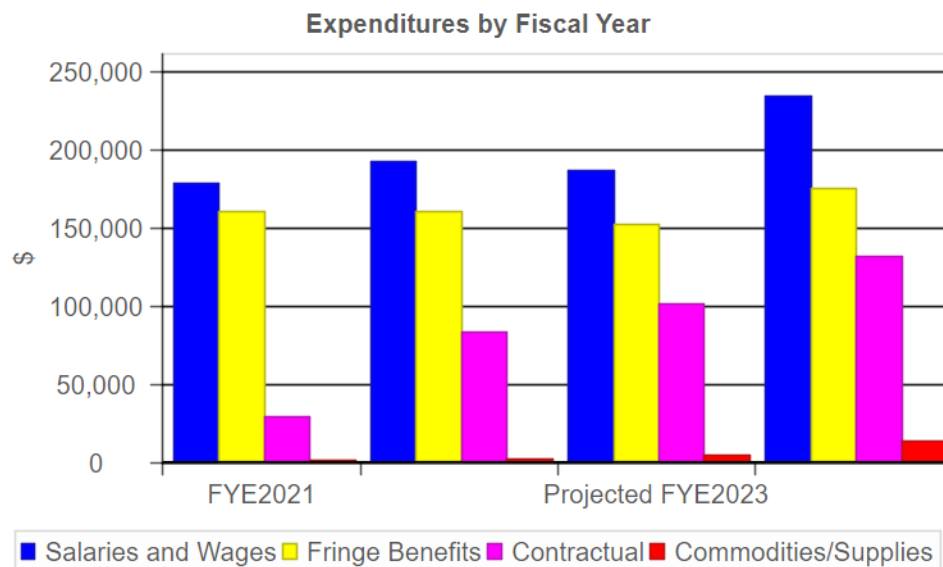
Principal Responsibilities

This department is responsible 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 Fund: Administration - Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Recreation Administration				
Director of Recreation	0.50	0.50	0.50	0.50
Director of Revenue Facilities	-	-	1.00	1.00
Cultural Arts Manager	0.70	0.70	0.70	0.70
Accounting and Procurement Clerk (Allocated)	-	-	0.40	0.40
Graphic Designer (Allocated)	-	-	0.45	0.45
Total FTE's	1.20	1.20	3.05	3.05

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 4.32	\$ 4.93	\$ 4.99	\$ 6.23



Recreation Fund: Administration

Recreation Fund
Department 02-01-001 Recreation Administration

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Estimated Revenues				
Property Tax Revenue	\$ 2,266,600	\$ 2,310,705	\$ 2,556,560	\$ 2,854,000
Special Receipts	6,027	1,345	495	250
Interest Income	9,703	5,022	140,375	183,808
Total Estimated Revenues	<u>\$ 2,282,330</u>	<u>\$ 2,317,072</u>	<u>\$ 2,697,430</u>	<u>\$ 3,038,058</u>
Appropriations				
Salaries and Wages	\$ 178,941	\$ 192,386	\$ 186,800	\$ 234,650
Fringe Benefits	160,613	160,495	152,321	175,040
Contractual	29,434	83,629	101,325	131,594
Commodities/Supplies	1,129	2,075	4,600	13,850
Routine/Periodic Maintenance	14,301	793	-	-
Total Appropriations	<u>\$ 384,418</u>	<u>\$ 439,378</u>	<u>\$ 445,046</u>	<u>\$ 555,134</u>
Net of Revenues Over Appropriations	<u>\$ 1,897,912</u>	<u>\$ 1,877,694</u>	<u>\$ 2,252,384</u>	<u>\$ 2,482,924</u>

Highlights:

Property Tax Revenue is expected to increase 11.63%.

No large fund transfers are anticipated in FYE2024. (Previous year included a large amount of fund transfers for the Martens Center project.)

Total revenue budgeted for FYE2024 is \$340,628 or 12.6% more than the prior year.

FYE2024 budgeted expenditures are \$88,088 or 19.8% more than the prior year.

Recreation Fund: Facilities

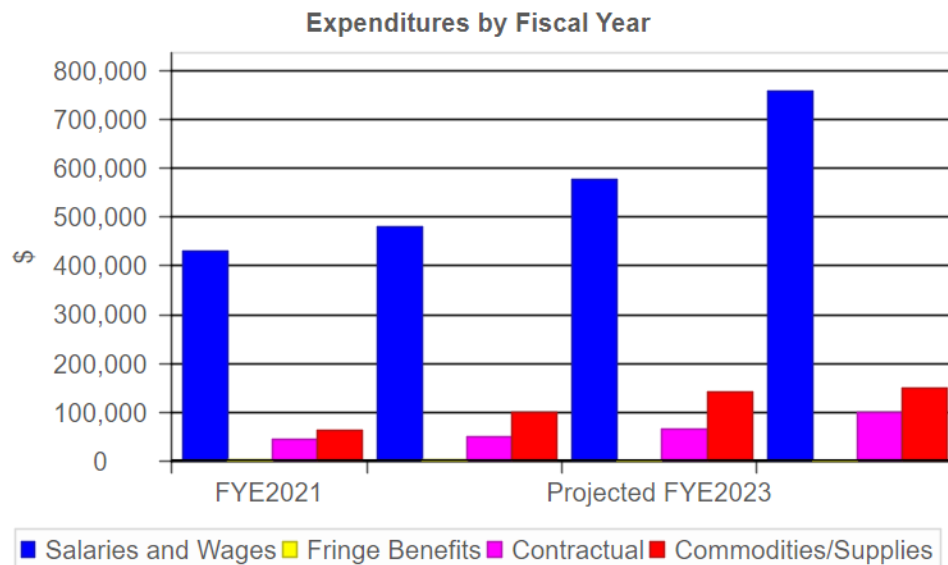
Principal Responsibilities

This department is responsible for all expenditures required to maintain the building for programming such as: staffing, maintenance, supplies, contracts, etc.

Employees Funded by Recreation Fund: Facilities - Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Building Service Worker - Leonhard	1.00	1.00	1.00	1.00
Facility Coordinator - Leonhard	1.00	0.40	2.00	1.00
Registration and Parks Reservation Manager	-	-	-	0.50
Facility Manger - Leonhard	1.00	1.30	1.00	0.70
Program Coordinator - Leonhard	-	0.10	-	-
Receptionist - Leonhard	1.60	1.20	0.80	-
Afterschool Program Manager - Leonhard	-	-	-	0.34
Manager - Douglass Park	-	-	-	1.00
Building Services Worker - Martens	-	-	-	1.00
Receptionist - Martens	-	-	-	2.00
Total FTE's	4.60	4.00	4.80	7.54

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 8.11	\$ 9.55	\$ 11.93	\$ 14.76



Recreation Fund: Facilities

Recreation Fund Department 02-30-000 Recreation Fund: Facilities

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Estimated Revenues				
Charge for Service Revenue	\$ 78,110	\$ 115,072	\$ 146,538	\$ 188,432
Contributions/Sponsorships	-	500	-	-
Special Receipts	18,225	104,978	116,387	150,805
Total Estimated Revenues	<u>\$ 96,335</u>	<u>\$ 220,550</u>	<u>\$ 262,925</u>	<u>\$ 339,237</u>
Appropriations				
Salaries and Wages	\$ 428,899	\$ 481,221	\$ 577,274	\$ 759,160
Fringe Benefits	158	77	-	-
Contractual	44,848	49,821	64,760	98,530
Commodities/Supplies	63,509	99,470	142,281	148,305
Utilities	172,631	191,523	271,129	308,899
Routine/Periodic Maintenance	11,246	29,113	8,000	-
Total Appropriations	<u>\$ 721,291</u>	<u>\$ 851,225</u>	<u>\$ 1,063,444</u>	<u>\$ 1,314,894</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (624,956)</u>	<u>\$ (630,675)</u>	<u>\$ (800,519)</u>	<u>\$ (975,657)</u>

Highlights:

FYE20214 budgeted for all full-time and part-time staff, but department experienced a large number of vacancies during FYE2023.

Total revenue budgeted for FYE2024 is \$76,312 or 29.0% more than the prior year.

FYE2024 budgeted expenditures are \$251,450 or 23.6% more than the prior year.

Recreation Fund: Sports Programs

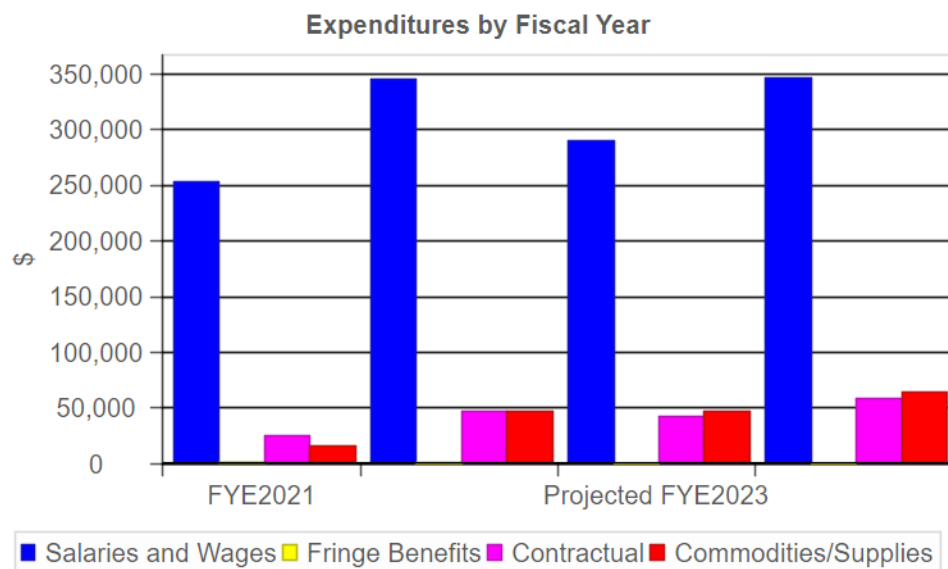
Principal Responsibilities

This department is responsible for the various youth and adult 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 Recreation Fund: Sports Programs- Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Sports Coordinator (Adult & Youth)	0.75	0.28	-	1.00
Aquatics & Tennis (Fitness) Manager	-	0.11	0.25	0.32
Aquatics & Tennis Coordinator	0.75	0.41	-	0.55
Douglass Park Program Coordinator	0.25	0.25	0.25	-
Leonhard Recreation Center Program Coordinator	0.13	0.07	-	-
Program Manager	-	0.06	0.13	0.12
Sports Manager (Adult & Youth)	-	0.38	1.00	0.88
Tennis & Sports Concession Manager	-	0.34	0.75	-
Tennis Pro Coordinator	1.00	1.00	1.00	1.00
Youth Sports Coordinator	1.00	0.54	-	-
Total FTE's	3.88	3.44	3.38	3.87

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 3.48	\$ 5.20	\$ 4.53	\$ 5.54



Recreation Fund: Sports Programs

Recreation Fund				
Department 02-40-000 Recreation Fund: Sports Programs				
	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Recreation Fund				
Department 02-40-000 Recreation Fund: Sports Programs				
	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>

Estimated Revenues

Charge for Service Revenue	\$ 216,556	\$ 452,291	\$ 398,133	\$ 464,703
Contributions/Sponsorships	-	3,990	1,533	2,500
Merchandise/Concessions Revenue	1,849	5,690	6,000	6,000
Capital Grants	2,100	-	-	-
Special Receipts	27,316	45,014	42,550	73,756
Total Estimated Revenues	\$ 247,821	\$ 506,985	\$ 448,216	\$ 546,959

Appropriations

Salaries and Wages	\$ 252,916	\$ 344,881	\$ 289,666	\$ 346,322
Fringe Benefits	453	403	-	-
Contractual	24,660	46,750	42,458	58,665
Commodities/Supplies	16,503	47,242	47,208	63,864
Utilities	14,858	24,172	24,664	25,137
Total Appropriations	\$ 309,390	\$ 463,448	\$ 403,996	\$ 493,988
Net of Revenues Over (Under) Appropriations	\$ (61,569)	\$ 43,537	\$ 44,220	\$ 52,971

Highlights:

Anticipating being fully staffed, current FYE had a number of FT vacancies for large duration (e.g. Dodds Tennis Center).

Added pickleball clinics and tournaments at the new complex

Youth Softball has seen a significant increase in registration over the past few seasons, anticipating new registration highs

Added a U14 Fall Travel Fast Pitch Softball Team

Soccer Registration is on the rise and anticipated to be higher than current FYE

Total revenue budgeted for FYE2024 is \$98,743 or 22.0% more than the prior year.

FYE2024 budgeted expenditures are \$89,992 or 22.3% more than the prior year.

Recreation Fund: Youth Programs

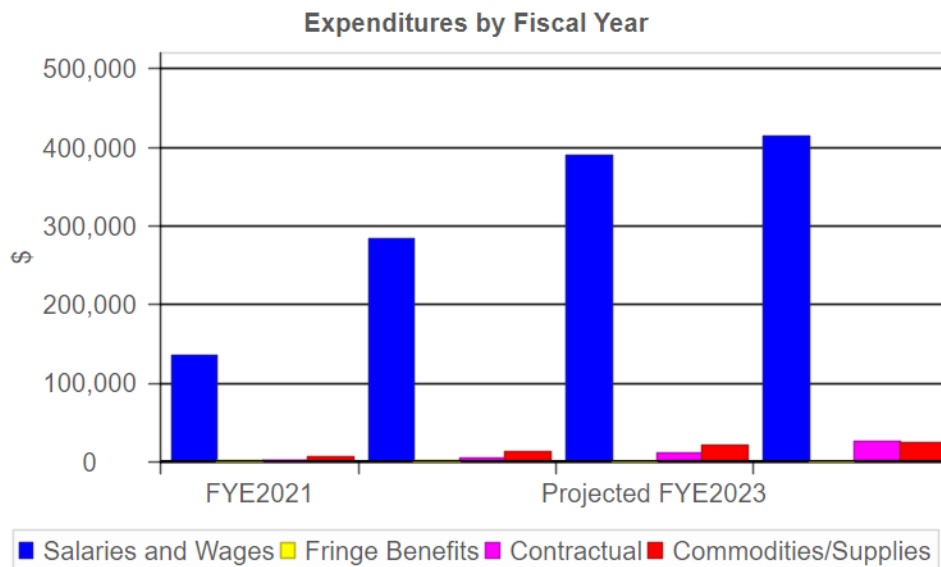
Principal Responsibilities

This department accounts for summer youth programs, afterschool and year-round preschool programs run by the Park District. That includes Leonhard Recreation Center Day Camp and the Douglass Day Camp.

Employees Funded by Youth Programs Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Program Coordinator - Douglass	0.55	0.55	0.55	1.00
Adult and Senior Coordinator - Douglass	-	-	-	1.00
Program Coordinator - Leonhard	0.50	0.27	0.27	-
Preschool Supervisor - Springer	-	-	-	1.00
Program Manager - Springer	-	-	-	0.54
Total FTE's	1.05	0.82	0.82	3.54

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 1.60	\$ 3.39	\$ 4.73	\$ 5.23



**Recreation Fund
Department 02-50-000 Recreation Fund: Youth Programs**

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Charge for Service Revenue	\$ 75,731	\$ 231,341	\$ 313,765	\$ 371,711
Capital Grants	5,197	-	23,501	20,500

Recreation Fund: Youth Programs

Recreation Fund
Department 02-50-000 Recreation Fund: Youth Programs

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Special Receipts	-	171	-	-
Total Estimated Revenues	<u>\$ 80,928</u>	<u>\$ 231,512</u>	<u>\$ 337,266</u>	<u>\$ 392,211</u>
Appropriations				
Salaries and Wages	\$ 134,552	\$ 284,206	\$ 388,833	\$ 414,874
Fringe Benefits	462	538	-	-
Contractual	791	5,376	11,812	26,340
Commodities/Supplies	6,011	12,028	21,169	24,892
Total Appropriations	<u>\$ 141,816</u>	<u>\$ 302,148</u>	<u>\$ 421,814</u>	<u>\$ 466,106</u>
Net of Revenues Under Appropriations	<u>\$ (60,888)</u>	<u>\$ (70,636)</u>	<u>\$ (84,548)</u>	<u>\$ (73,895)</u>

Highlights:

Increased capacity for LRC SYP (Day camp). Had a large waitlist in current FYE, but not enough staff. Also increased fees by 11% to cover staff raises and inflationary costs

Membership dues for Hays Seniors increased. This will be offset by inflationary increases in expenses for fuel and food and, staff wages.

Total revenue budgeted for FYE2024 is \$54,945 or 16.3% more than the prior year.

FYE2024 budgeted expenditures are \$44,292 or 10.5% more than the prior year.

Recreation Fund: Other Programs

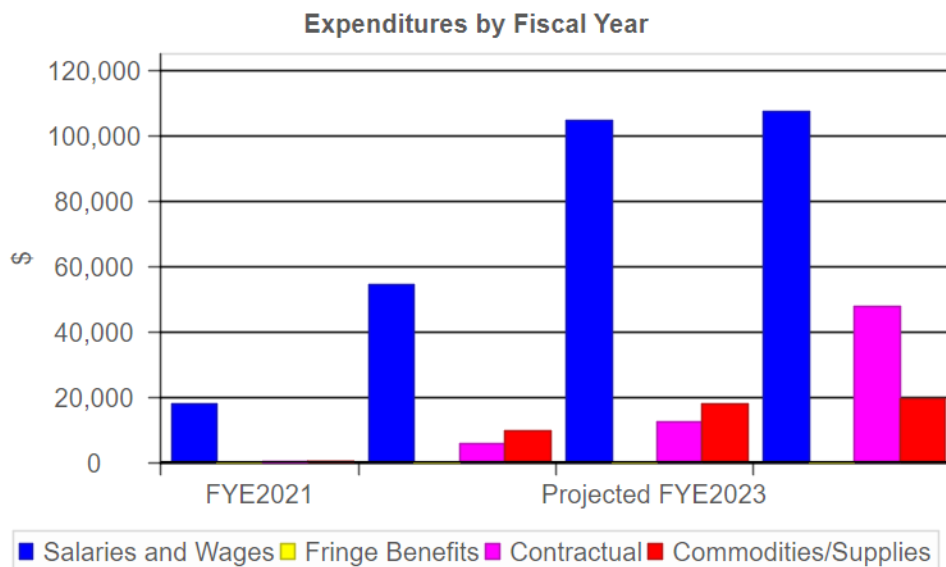
Principal Responsibilities

Other Programs consists of school's day out programming at Leonhard Rec Center, senior programming at Douglass and Hays facilities, Martens Center programs, Sholem Sharks Swim Team.

Employees Funded by Recreation Fund: Other Programs - Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Aquatics & Tennis Manager	-	0.02	-	0.15
Aquatics Coordinator	0.05	-	-	0.30
Douglass Adult & Senior Coordinator	0.85	0.71	0.85	-
Leonhard Recreation Center Program Coordinator	0.20	0.11	-	-
Program Manager	-	0.09	0.20	-
Sports Manager	-	-	-	0.12
Total FTE's	1.10	0.93	1.05	0.57

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 0.21	\$ 0.79	\$ 1.52	\$ 1.97



Recreation Fund
Department 02-60-000 Recreation Fund: Other Programs

FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
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Estimated Revenues

Recreation Fund: Other Programs

Recreation Fund Department 02-60-000 Recreation Fund: Other Programs

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Charge for Service Revenue	\$ 3,034	\$ 28,979	\$ 47,000	\$ 56,670
Contributions/Sponsorships	-	-	25	400
Merchandise/Concessions Revenue	-	-	100	500
Special Receipts	-	100	200	-
Total Estimated Revenues	\$ 3,034	\$ 29,079	\$ 47,325	\$ 57,570
Appropriations				
Salaries and Wages	\$ 18,066	\$ 54,351	\$ 104,821	\$ 107,751
Contractual	13	5,986	12,593	47,911
Commodities/Supplies	367	9,768	18,205	19,535
Total Appropriations	\$ 18,446	\$ 70,105	\$ 135,619	\$ 175,197
Net of Revenues Over (Under) Appropriations	\$ (15,412)	\$ (41,026)	\$ (88,294)	\$ (117,627)

Highlights:

Raised Sholem Shark fees by 10% as board approved.

Total revenue budgeted for FYE2024 is \$10,245 or 21.6% more than the prior year.

FYE2024 budgeted expenditures are \$39,578 or 29.2% more than the prior year.

Recreation Fund: Teen Programs

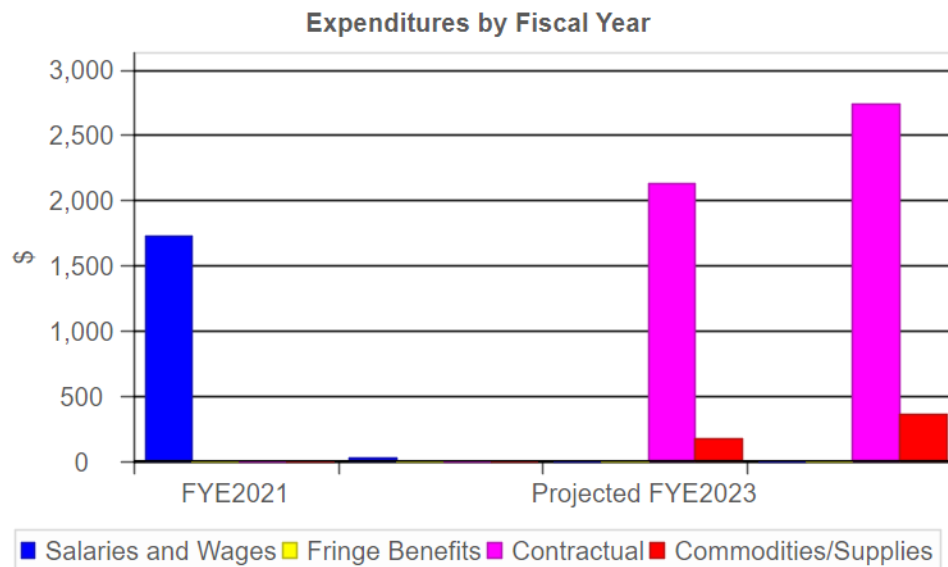
Principal Responsibilities

Connecting 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 Programs. Staff also offer the TIA (Teens in Action) program.

Employees Funded by Other Programs- Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Douglass Park Adult & Senior Program Coordinator	-	-	0.10	0.20
Total FTE's	-	-	0.10	0.20

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 0.02	\$ -	\$ 0.03	\$ 0.03



**Recreation Fund
Department 02-65-000 Recreation Fund: Teen Programs**

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Charge for Service Revenue	\$ -	\$ -	\$ -	\$ 5,040
Appropriations				
Salaries and Wages	\$ 1,726	\$ 30	\$ -	\$ -

Recreation Fund: Teen Programs

Recreation Fund
Department 02-65-000 Recreation Fund: Teen Programs

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Contractual	-	-	2,135	2,737
Commodities/Supplies	-	-	180	360
Total Appropriations	<u>\$ 1,726</u>	<u>\$ 30</u>	<u>\$ 2,315</u>	<u>\$ 3,097</u>
Net of Revenues Under Appropriations	<u>\$ (1,726)</u>	<u>\$ (30)</u>	<u>\$ (2,315)</u>	<u>\$ 1,943</u>

Highlights:

Total revenue budgeted for FYE2024 is \$5,040 as the teen program is re-introduced for programming.

FYE2024 budgeted expenditures are \$782 or 33.8% more than the prior year,

Recreation Fund: Concessions

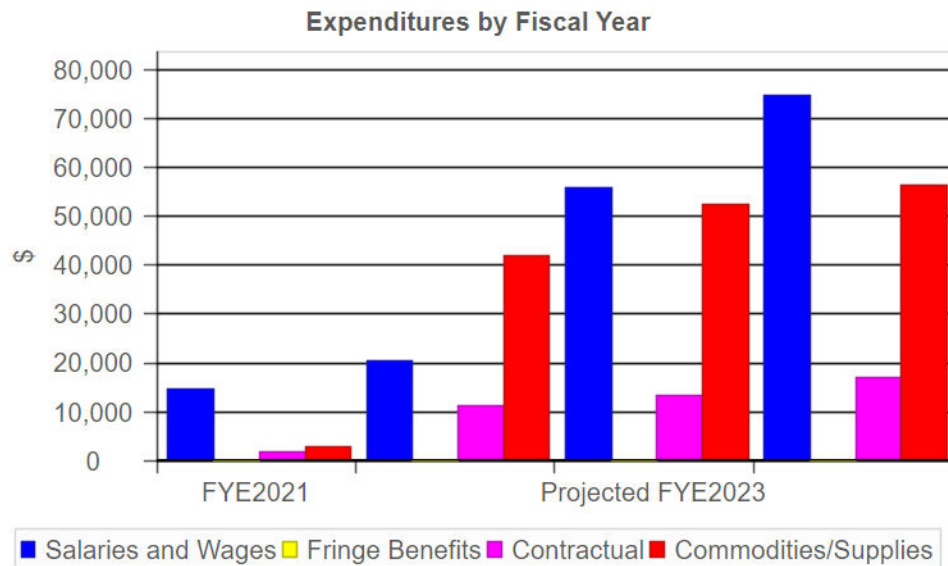
Principal Responsibilities

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

Employees Funded by Recreation Fund Concessions- Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Adult Sports Coordinator	0.25	0.09	-	-
Aquatics & Tennis Manager	-	0.02	0.20	0.15
Aquatics & Tennis Coordinator	0.05	-	-	0.30
Sports Manager	-	-	-	0.12
Total FTE's	0.30	0.11	0.20	0.57

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 0.22	\$ 0.83	\$ 1.37	\$ 1.67



**Recreation Fund
Department 02-69-000 Recreation Fund: Concessions**

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Charge for Service Revenue	\$ -	\$ -	\$ 150	\$ 150
Merchandise/Concessions Revenue	870	76,731	108,000	136,100

Recreation Fund: Concessions

Recreation Fund
Department 02-69-000 Recreation Fund: Concessions

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Total Estimated Revenues	<u>\$ 870</u>	<u>\$ 76,731</u>	<u>\$ 108,150</u>	<u>\$ 136,250</u>
Appropriations				
Salaries and Wages	\$ 14,598	\$ 20,524	\$ 55,727	\$ 74,613
Contractual	1,886	11,178	13,404	17,127
Commodities/Supplies	2,753	42,051	52,400	56,460
Utilities	414	24	150	800
Total Appropriations	<u>\$ 19,651</u>	<u>\$ 73,777</u>	<u>\$ 121,681</u>	<u>\$ 149,000</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (18,781)</u>	<u>\$ 2,954</u>	<u>\$ (13,531)</u>	<u>\$ (12,750)</u>

Highlights:

Raising food prices to cover increased costs due to inflation and salary program.

Total revenue budgeted for FYE2024 is \$28,100 or 26.0% more than the prior year.

FYE2024 budgeted expenditures are \$27,319 or 22.5% more than the prior year.

Recreation Fund: Aquatics

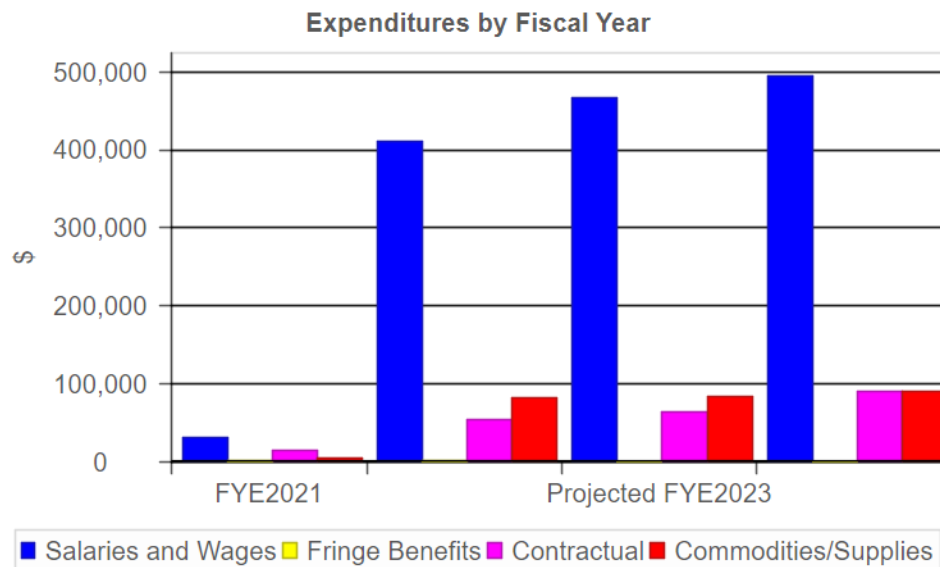
Principal Responsibilities

This department accounts for the activities at Sholem Aquatic Center. The Sholem Aquatic Center is a family water park 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, childrens' 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 and Associates certified staff.

Employees Funded by Aquatics Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Aquatics & Fitness Manager	0.34	1.00	-	-
Aquatics & Tennis Manager	0.33	-	1.00	0.15
Aquatics Coordinator	0.90	-	-	0.30
Sports Manager	-	-	-	0.12
Total FTE's	1.57	1.00	1.00	0.57

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 0.98	\$ 7.31	\$ 8.29	\$ 9.14



Recreation Fund: Aquatics

Recreation Fund Department 02-70-000 Recreation Fund: Aquatics

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Estimated Revenues				
Charge for Service Revenue	\$ -	\$ 382,449	\$ 202,008	\$ 490,222
Contributions/Sponsorships	-	-	1,800	-
Special Receipts	-	23,196	20,313	22,340
Total Estimated Revenues	<u>\$ -</u>	<u>\$ 405,645</u>	<u>\$ 224,121</u>	<u>\$ 512,562</u>
Appropriations				
Salaries and Wages	\$ 30,962	\$ 410,380	\$ 467,000	\$ 494,739
Fringe Benefits	105	403	-	-
Contractual	14,949	54,597	64,400	89,972
Commodities/Supplies	3,907	82,357	83,100	90,746
Utilities	37,126	103,513	118,200	119,156
Routine/Periodic Maintenance	-	-	6,000	20,000
Total Appropriations	<u>\$ 87,049</u>	<u>\$ 651,250</u>	<u>\$ 738,700</u>	<u>\$ 814,613</u>
Net of Revenues Under Appropriations	<u>\$ (87,049)</u>	<u>\$ (245,605)</u>	<u>\$ (514,579)</u>	<u>\$ (302,051)</u>

Highlights:

Anticipating full staffing in full-time positions, contrary to FYE2023.

As the Board approved, Sholem Pool season to close August 14th (when Unit #4 returns to school). Shorter season will help offset inflationary increases in costs and market-driven increases in part-time wages.

Total revenue budgeted for FYE2024 is \$288,441 or 128.7% more than the prior year.

FYE2024 budgeted expenditures are \$75,913 or 10.3% more than the prior year.

Museum Fund: Administration

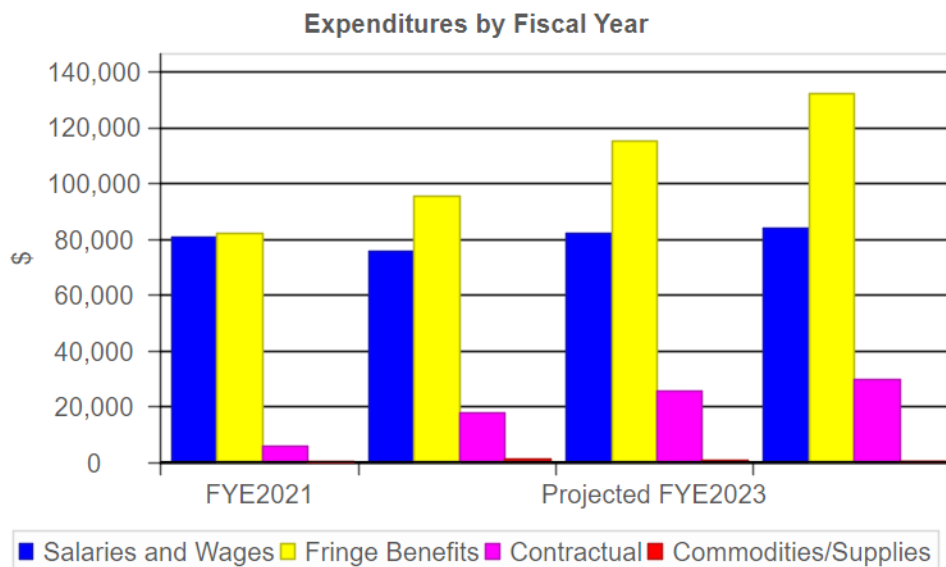
Principal Responsibilities

This Museum Fund Administration department accounts for all the administrative costs associated with the fund, including personnel, benefits, contractual services, supplies, etc.

Employees Funded by Museum Fund: Administration - Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Director of Recreation	0.50	0.50	0.50	0.50
Cultural Arts Manager	0.30	0.30	0.30	0.30
Graphic Designer (Allocated)	-	-	-	0.30
Total FTE's	0.80	0.80	0.80	1.10

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 1.91	\$ 2.13	\$ 2.79	\$ 2.77



Museum Fund
Department 03-01-001 Museum Administration

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 1,713,908	\$ 1,792,681	\$ 1,874,149	\$ 2,033,000
Special Receipts	118	-	-	-
Interest Income	10,192	5,403	210,000	244,031
Total Estimated Revenues	\$ 1,724,218	\$ 1,798,084	\$ 2,084,149	\$ 2,277,031

Museum Fund: Administration

Museum Fund
Department 03-01-001 Museum Administration

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Appropriations				
Salaries and Wages	\$ 80,960	\$ 75,764	\$ 82,000	\$ 84,096
Fringe Benefits	82,336	95,374	115,435	132,120
Contractual	6,002	17,636	25,830	30,000
Commodities/Supplies	97	1,243	1,000	500
Routine/Periodic Maintenance	-	-	24,000	-
Total Appropriations	<u>\$ 169,395</u>	<u>\$ 190,017</u>	<u>\$ 248,265</u>	<u>\$ 246,716</u>
Net of Revenues Over Appropriations	<u>\$ 1,554,823</u>	<u>\$ 1,608,067</u>	<u>\$ 1,835,884</u>	<u>\$ 2,030,315</u>

Highlights:

Total revenue budgeted for FYE2024 is \$192,882 or 9.3% more than the prior year.

FYE2024 budgeted expenditures are \$1,549 or .6% less than than the prior year.

Museum Fund: Cultural Arts

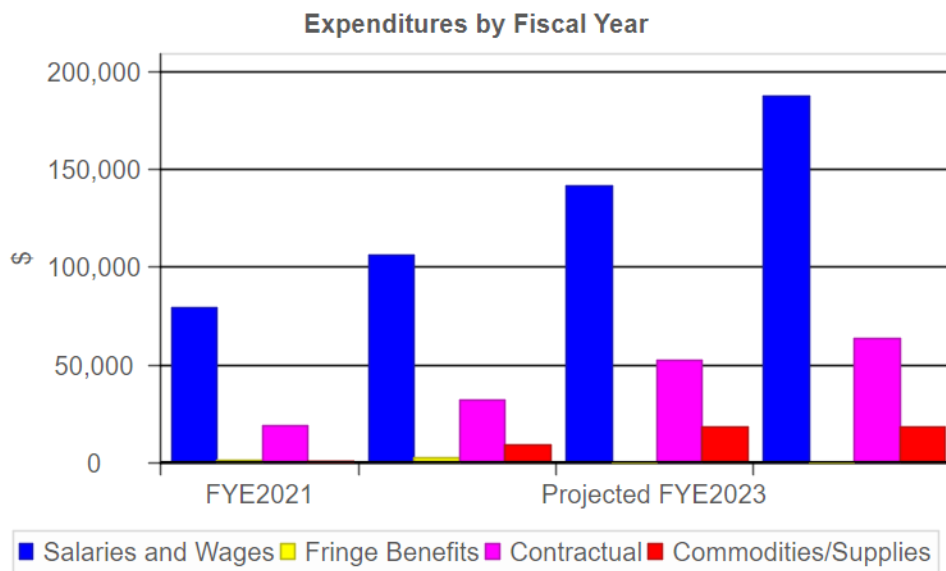
Principal Responsibilities

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 and workshops.

Employees Funded by Museum Fund: Cultural Arts - Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Cultural Arts Coordinator	0.80	0.80	0.80	0.41
Dance Arts Supervisor	0.80	1.00	1.00	0.72
Youth Theatre Director/Producer	0.80	1.00	1.00	1.00
Receptionist	-	-	-	1.00
	-	-	-	-
Total FTE's	2.40	2.80	2.80	3.13

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 1.14	\$ 1.70	\$ 2.39	\$ 3.04



**Museum Fund
Department 03-15-000 Museum Fund: Cultural Arts**

Estimated Revenues	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
	Charge for Service Revenue	\$ 62,398	\$ 139,792	\$ 165,324
Contributions/Sponsorships	-	-	400	8,860

Museum Fund: Cultural Arts

Museum Fund
Department 03-15-000 Museum Fund: Cultural Arts

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Capital Grants	7,325	6,325	5,250	6,500
Special Receipts	1,319	2,504	2,744	3,484
Total Estimated Revenues	<u>\$ 71,042</u>	<u>\$ 148,621</u>	<u>\$ 173,718</u>	<u>\$ 214,388</u>
Appropriations				
Salaries and Wages	\$ 78,965	\$ 106,270	\$ 141,405	\$ 187,240
Fringe Benefits	924	2,769	-	-
Contractual	19,165	32,110	52,687	63,421
Commodities/Supplies	531	9,017	17,970	18,281
Utilities	1,562	1,403	1,300	1,630
Total Appropriations	<u>\$ 101,147</u>	<u>\$ 151,569</u>	<u>\$ 213,362</u>	<u>\$ 270,572</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (30,105)</u>	<u>\$ (2,948)</u>	<u>\$ (39,644)</u>	<u>\$ (56,184)</u>

Highlights:

Total revenue budgeted for FYE2024 is \$40,670 or 23.4% more than the prior year.

FYE2024 budgeted expenditures are \$57,210 or 26.8% more than the prior year.

Museum Fund: Special Events

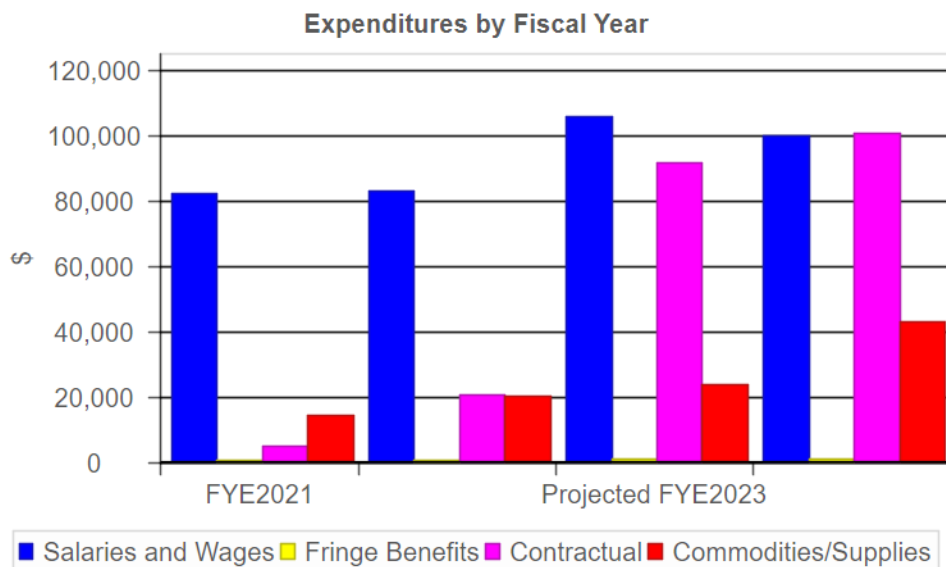
Principal Responsibilities

The Special Events Fund produces community-wide events and manages the Park District's volunteer program. Responsibilities include: summer concerts in the parks, Halloween Funfest, Eggstravaganza, Nite Lite egg Pursuit, Streetfest (prior to FYE2024), Flannelfest, Block Parties, Touch-a-Truck and other smaller events throughout the year. For FYE 2023, the Winter Lights at Prairie Farm and Flannelfest events were expanded and a new event for West Side Arts was added.

Employees Funded by Museum Fund: Special Events - Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Special Events Manager	0.80	1.00	1.00	1.00
Special Events Coordinator	-	0.20	0.20	1.00
Special Events & Volunteer Coordinator (under general fund)	1.00	0.80	-	-
Total FTE's	1.80	2.00	1.20	2.00

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 1.15	\$ 1.40	\$ 2.50	\$ 2.75



**Museum Fund
Department 03-15-002 Museum Fund: Special Events**

Estimated Revenues	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
	Charge for Service Revenue	\$ 2,369	\$ 4,835	\$ 17,020
Contributions/Sponsorships	1,000	13,565	39,900	35,500

Museum Fund: Special Events

Museum Fund
Department 03-15-002 Museum Fund: Special Events

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Capital Grants	4,100	2,100	5,750	4,000
Total Estimated Revenues	<u>\$ 7,469</u>	<u>\$ 20,500</u>	<u>\$ 62,670</u>	<u>\$ 77,200</u>
Appropriations				
Salaries and Wages	\$ 82,258	\$ 83,200	\$ 106,087	\$ 100,114
Fringe Benefits	843	805	1,260	1,260
Contractual	5,066	20,816	91,958	100,610
Commodities/Supplies	14,286	20,259	23,735	43,060
Total Appropriations	<u>\$ 102,453</u>	<u>\$ 125,080</u>	<u>\$ 223,040</u>	<u>\$ 245,044</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (94,984)</u>	<u>\$ (104,580)</u>	<u>\$ (160,370)</u>	<u>\$ (167,844)</u>

Highlights:

Increase in Personnel due to Volunteer Coordinator wages. This is a new position that has been active for less than a year.

All events, Touch a Truck, Boneyard Creek Community Day, Holiday in Whooville, Zoom with Santa, Thursday Night Flix, Day in the Park are planned. FlannelFest will be a shorter length and have less expensive entertainment. Due to the increased wages, all events are planned to include more and/or larger sponsorships. Day in the Park will feature additional entertainment. Halloween FunFest will continue to operate as a partnership with the Urbana Park District. The Showmobile was budgeted for new stage lighting, but will be moved to the capital improvement plan as bids came back over \$5,000.

Total revenue budgeted for FYE2024 is \$14,530 or 23.2% more than the prior year.

FYE2024 budgeted expenditures are \$22,004 or 9.9% more than the prior year.

Museum Fund: Facilities

Principal Responsibilities

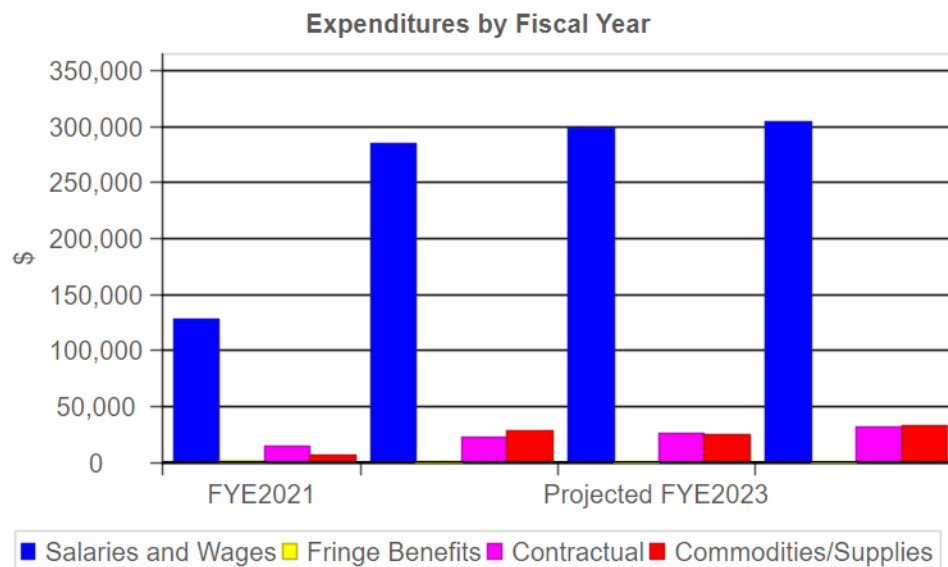
The Museum Fund facilities department accounts for all the expenditures required to maintain the building for programming such as staffing, maintenance supplies, contacts, etc. It also includes the pottery studio.

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, but donations are welcome.

Employees Funded by Museum Fund: Facilities - Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Building Service Worker - Springer	1.00	0.90	1.00	1.00
Cultural Arts Coordinator	0.18	0.18	0.18	0.19
Receptionist - Douglass	1.00	1.00	1.00	-
Facility Manager - Leonhard	-	0.20	-	0.30
Facility Coordinator - Springer	1.00	1.00	1.00	1.00
Total FTE's	3.18	3.28	3.18	2.49

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 2.16	\$ 4.29	\$ 4.51	\$ 4.93



Museum Fund: Facilities

Recreation Fund
Department 03-30-000 Museum Fund: Facilities

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Charge for Service Revenue	\$ 19,214	\$ 57,266	\$ 59,200	\$ 76,507
Contributions/Sponsorships	967	3,720	2,250	2,250
Capital Grants	3,000	3,000	-	1,500
Special Receipts	-	3,914	4,500	7,475
Total Estimated Revenues	<u>\$ 23,181</u>	<u>\$ 67,900</u>	<u>\$ 65,950</u>	<u>\$ 87,732</u>
Appropriations				
Salaries and Wages	\$ 128,427	\$ 285,068	\$ 298,083	\$ 304,574
Fringe Benefits	696	32	-	-
Contractual	14,934	22,897	26,527	31,709
Commodities/Supplies	6,804	28,571	25,238	32,760
Utilities	41,354	45,630	51,941	54,561
Routine/Periodic Maintenance	-	-	-	16,000
Total Appropriations	<u>\$ 192,215</u>	<u>\$ 382,198</u>	<u>\$ 401,789</u>	<u>\$ 439,604</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (169,034)</u>	<u>\$ (314,298)</u>	<u>\$ (335,839)</u>	<u>\$ (351,872)</u>

Highlights:

Rentals at Hays Center have increased, but staffing is still an issue. Therefore, some uncertainty exists as to whether the program can generate the same revenue as in prior years. Also, expenses have increased due to the increase in staff wages.

Total revenue budgeted for FYE2024 is \$21,782 or 33.0% more than the prior year.

FYE2024 budgeted expenditures are \$37,815 or 9.4% more than the prior year.

Museum Fund: Virginia Theatre

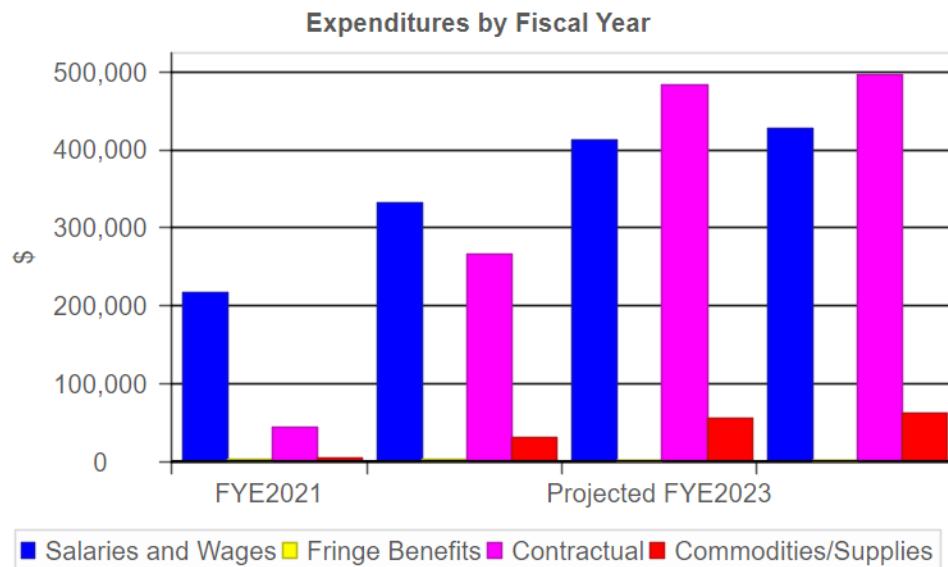
Principal Responsibilities

The Virginia Theatre offers a 1,463 seat historic venue for performing arts programs including community partnerships, concerts, event coordination, event production, movies, plays, recitals, rentals and The News-Gazette Film Services. The Virginia Theatre was closed for all of FY21, it reopened September 25, 2021.

Employees Funded by Museum Fund: Virginia Theatre - Positions and Numbers

Position	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Director of Virginia Theatre	1.00	1.00	1.00	1.00
Box Office Manager	0.80	1.00	1.00	1.00
Front of House Coordinatore	1.00	1.00	1.00	1.00
Sales & Public Relations Manager	1.00	1.00	1.00	1.00
Technical Manager	1.00	1.00	1.00	1.00
Total FTE's	4.80	5.00	5.00	5.00

Performance Indicators	FYE2021	FYE2022	FYE2023	FYE2024
	Actual	Actual	Projected	Budget
Operating Expenditure Per Capita	\$ 3.75	\$ 7.81	\$ 11.89	\$ 12.07



Museum Fund
Department 03-15-003 Museum Fund: Virginia Theatre

Estimated Revenues	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
	Charge for Service Revenue	\$ (5,694)	\$ 325,404	\$ 733,500
Contributions/Sponsorships	-	5,725	20	5,000

Museum Fund: Virginia Theatre

Museum Fund
Department 03-15-003 Museum Fund: Virginia Theatre

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Merchandise/Concessions Revenue	2,255	29,301	113,366	118,508
Special Receipts	4,382	400	15,000	14,500
Total Estimated Revenues	<u>\$ 943</u>	<u>\$ 360,830</u>	<u>\$ 861,886</u>	<u>\$ 853,568</u>
Appropriations				
Salaries and Wages	\$ 215,940	\$ 331,619	\$ 412,633	\$ 427,911
Fringe Benefits	3,318	2,776	2,000	1,700
Contractual	43,524	266,530	482,678	495,667
Commodities/Supplies	5,077	31,068	56,245	62,545
Utilities	57,081	61,743	87,400	87,400
Routine/Periodic Maintenance	8,500	2,000	18,778	-
Total Appropriations	<u>\$ 333,440</u>	<u>\$ 695,736</u>	<u>\$ 1,059,734</u>	<u>\$ 1,075,223</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (332,497)</u>	<u>\$ (334,906)</u>	<u>\$ (197,848)</u>	<u>\$ (221,655)</u>

Highlights:

Total revenue budgeted for FYE2024 is \$8,318 or 1.0% less than the prior year.

FYE2024 budgeted expenditures are \$15,489 or 1.5% more than the prior year.

Museum Fund: Youth Programs

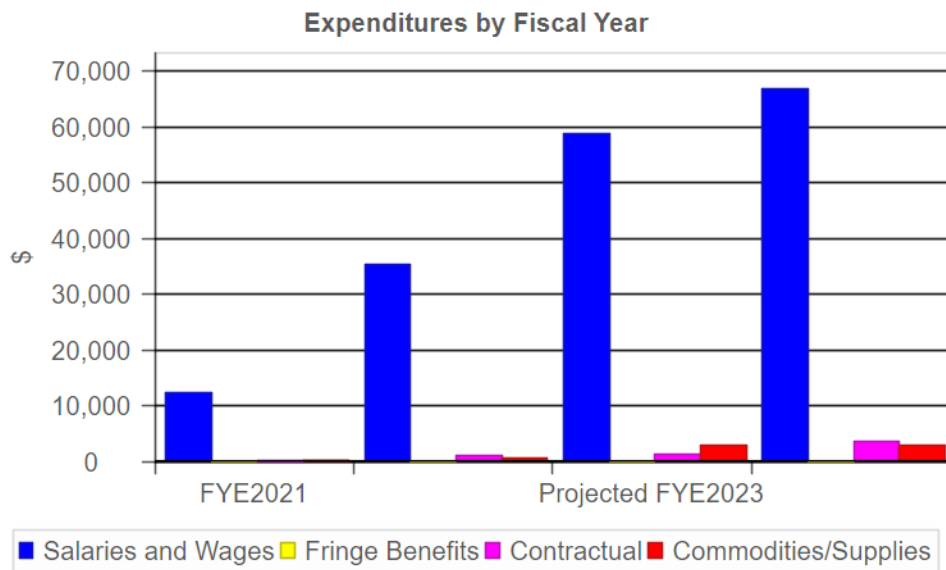
Principal Responsibilities

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

Employees Funded by Museum Fund: Youth Programs - Positions and Numbers

Position	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Preschool Supervisor	0.75	0.75	1.00	-
Dance Arts Supervisor	-	-	-	0.28
Cultural Arts Coordinator	-	-	-	0.40

Performance Indicators	FYE2021 Actual	FYE2022 Actual	FYE2023 Projected	FYE2024 Budget
Operating Expenditure Per Capita	\$ 0.14	\$ 0.42	\$ 0.71	\$ 0.83



Museum Fund
Department 03-50-000 Museum Fund: Youth Programs

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Charge for Service Revenue	\$ 16,146	\$ 62,307	\$ 59,500	\$ 63,500
Appropriations				
Salaries and Wages	\$ 12,312	\$ 35,326	\$ 58,837	\$ 66,900
Contractual	25	1,053	1,250	3,750

Museum Fund: Youth Programs

Museum Fund
Department 03-50-000 Museum Fund: Youth Programs

	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
Commodities/Supplies	309	668	2,950	3,030
Total Appropriations	<u>\$ 12,646</u>	<u>\$ 37,047</u>	<u>\$ 63,037</u>	<u>\$ 73,680</u>
Net of Revenues Over (Under) Appropriations	<u>\$ 3,500</u>	<u>\$ 25,260</u>	<u>\$ (3,537)</u>	<u>\$ (10,180)</u>

Highlights:

Total revenue budgeted for FYE2024 is \$4,000 or 6.7% more than the prior year.

FYE2024 budgeted expenditures are \$10,643 or 16.9% more than the prior year.

SUPPLEMENTAL INFORMATION

Park District Profile

Organization Date	Organized in 1911, the Park District was established as a separate unit of local government in 1955 by referendum.
Government Type	Five elected Commissioners serve as the Board of Commissioners for the Park District. Commissioners are elected to serve six-year terms and receive no compensation.
Officers	The Commissioners elect a President and Vice President, appoint a Treasurer, Board Secretary and Assistant Secretary annually in May.
Location	Park District is located in East Central Illinois.
Boundaries	The boundaries of the Park District are nearly coterminous with the City of Champaign and encompass approximately 25 square miles.
Population	The Park District's population per the 2020 census is 89,114, and is estimated as of July, 2022 at 89,114. The Park District also serves the University of Illinois population and the City of Urbana.
Assessed Value	The equalized assessed valuation (EAV) for real estate located within Park District boundaries estimated for RY2022 is 2,172,376,600.
Tax Rate	The property tax rate for 2023 payable in 2024 is estimated to be 0.7259 per \$100 of EAV, an increase of 0.0066 or 0.92%
Current Budget	The Park District's total budget for FYE2024 is \$20,980,807 (including transfers). The fiscal year begins May 1 and ends April 30.
Park Resources	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.
Program Services	The Park District offers over 1,400 programs and activities per year including but not limited to: athletics, group fitness, fitness events, music, dance, drama, day camps, cultural and performing arts, preschool and youth programs, swimming, tennis, senior programs, special events and trips.
Staff	The Park District has an appointed executive director responsible for the administration of the Park District. The Park District 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

Affiliations	<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>
Awards	<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-six consecutive years (1995-2021). The Park District also received the Distinguished Budget Presentation Award for FYE2022, which marks the fifteenth consecutive year. The District did not apply in FYE2023.</p> <p>For the past several years, the Park District's aquatics staff has earned Ellis & Associates Platinum and Gold International Aquatic Safety Awards – these awards recognize the top performing lifeguard staffs in the world.</p>
Contact Information	<p>Champaign Park District 706 Kenwood Road Champaign, IL 61821 Phone: 217-398-2550 Fax: 217-355-8421 Website: www.champaignparks.com</p>

SOCIAL MEDIA:



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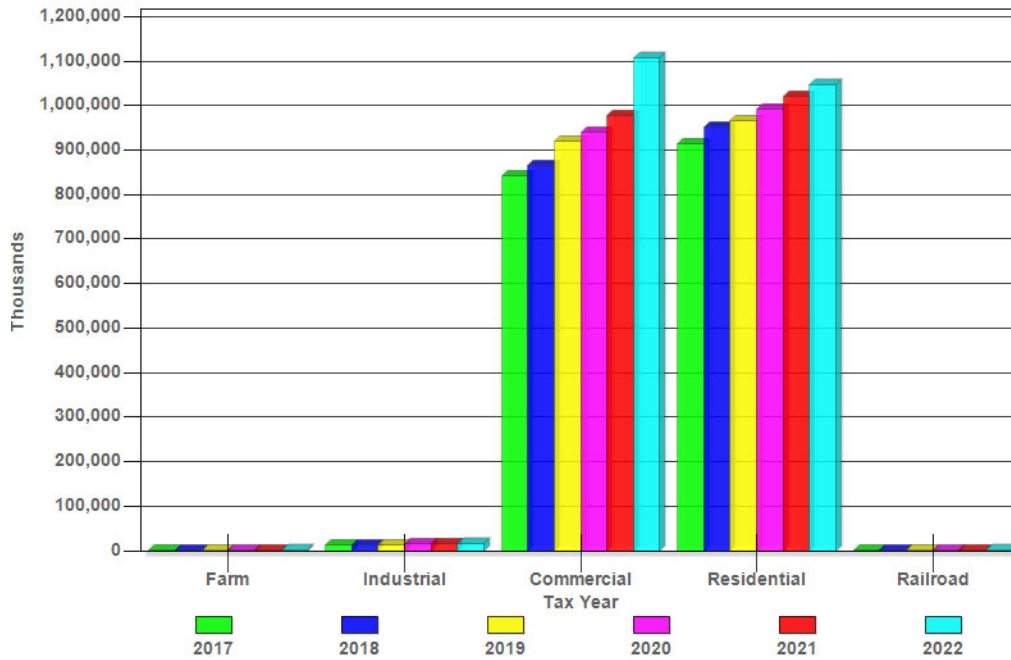


[YouTube](https://www.youtube.com/user/ChampaignParkDist) <https://www.youtube.com/user/ChampaignParkDist>

Assessed Valuation Comparisons

	R.Y. 2017	R.Y. 2018	R.Y. 2019	R.Y. 2020	R.Y. 2021	R.Y. 2022
Farm	837,790	841,840	1,002,800	1,055,900	1,100,220	1,150,000
Industrial	13,952,270	14,018,940	14,372,090	14,601,770	14,671,850	15,950,330
Commercial	842,786,406	865,720,994	918,888,016	941,817,753	978,654,973	1,107,732,488
Residential	915,894,920	951,343,567	967,542,759	991,453,168	1,021,639,469	1,046,489,524
Railroad	1,024,136	1,185,438	1,009,588	938,767	1,053,738	1,054,258
TOTAL	1,774,495,522	1,833,110,779	1,902,815,253	1,949,867,358	2,017,120,250	2,172,376,600

EAV BY TYPE AND YEAR



Tax Rates, Levies, and Collections

Historical Tax EAV, Rates, and Collections			
Year	Assessed Valuation	Tax Rate	Taxes Collected
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	14,581,341
2022 Estimated	2,172,376,600	0.7259	-

Current Year Tax Rate Detail				
Fund	Rate	Assessed Valuation	Tax Extension	
			Estimated	Rate Limit
General	0.3392	2,172,376,600	\$ 7,368,748	0.3500
Bond Amortization	0.0598	2,172,376,600	1,299,051	-
IMRF	0.0101	2,172,376,600	218,683	-
Police	0.0020	2,172,376,600	42,450	0.0250
Audit	0.0016	2,172,376,600	35,616	0.0050
Liability Insurance	0.0183	2,172,376,600	398,003	-
Social Security	0.0243	2,172,376,600	527,674	-
Museum	0.0946	2,172,376,600	2,055,938	0.1500
Recreation	0.1314	2,172,376,600	2,855,273	0.3700
Paving and Lighting	0.0050	2,172,376,600	108,441	0.0050
Special and Recreation	0.0396	2,172,376,600	859,405	0.0400
Revenue Recapture	-	2,172,376,600	-	-
Total	0.7259		\$ 15,769,282	

Ordinance #667

**BUDGET AND APPROPRIATION ORDINANCE
For the Year Ended 2024**

**AN ORDINANCE ADOPTING THE COMBINED
ANNUAL BUDGET AND APPROPRIATION OF
FUNDS FOR THE CHAMPAIGN PARK DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
FIRST (1st) DAY OF MAY 2023, AND ENDING ON THE THIRTIETH DAY (30th) OF APRIL 2024**

**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 8th day of March 2023 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, 2023 and ending April 30, 2024 have heretofore been performed.

Section 2. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May 2023 and ending the thirtieth (30th) day of April 2024.

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, 2023 and ending April 30, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2023 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 \$34,464,561.

An estimate of the cash expected to be received during the fiscal year from all sources is \$25,393,043.

An estimate of the expenditures and transfers contemplated for the fiscal year is \$20,980,807.

An estimate of the cash expected to be on hand at the end of the first year is \$38,876,797.

An estimate of the amount of taxes to be received during the fiscal year is \$15,655,189.

Ordinance #667

**BUDGET AND APPROPRIATION ORDINANCE
For the Year Ended 2024**

**AN ORDINANCE ADOPTING THE COMBINED
ANNUAL BUDGET AND APPROPRIATION OF
FUNDS FOR THE CHAMPAIGN PARK DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
FIRST (1st) DAY OF MAY 2023, AND ENDING ON THE THIRTIETH DAY (30th) OF APRIL 2024**

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

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

Section 6. This ordinance shall be full force and effective immediately upon its passage.

Passed this 12nd day of April 2023.

AYES:

NAYS:

ABSENT:

ABSTAIN:

[SEAL]

CHAMPAIGN PARK DISTRICT

By

Kevin Miller, Board President

ATTEST:

Jarrod Scheunemann, Board Secretary

Ordinance No. 667
Budget & Appropriations Totals by Fund
May 1, 2023 through April 30, 2024

Fund	Description	2023-24	
		Final Budget	Appropriations
01	General	\$ 5,758,098	\$ 6,168,980
02	Recreation	3,979,968	4,311,067
03	Museum	2,367,889	2,522,022
04	Liability Insurance	504,990	555,489
06	IMRF FUND	263,520	316,224
08	Audit Fund	34,500	37,950
09	Paving And Lighting Fund	191,100	202,210
12	Special Donations Fund	135,000	151,750
14	Social Security Fund	470,000	540,500
15	Special Recreation Fund	1,332,747	1,466,006
16	Capital Improvements Fund	2,611,095	2,872,205
19	Police Protection	40,000	46,000
21	Bond Amortization Fund	1,319,500	1,451,450
22	Bond Proceeds Fund	1,905,500	2,044,550
24	Land Acquisition Fund	-	750,000
25	Park Development Fund	66,900	73,590
26	Trails And Pathways Fund	-	100,000
	Appropriations - All Funds	<u>\$ 20,980,807</u>	<u>\$ 23,609,993</u>

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Fund 01 - GENERAL			
Salaries and Wages			
70201	Full-Time Salaries And Wages	2,585,964	2,689,403
70202	Part-Time Seasonal Wages	376,098	406,186
	Salaries and Wages	2,962,062	3,095,589
Fringe Benefits			
53132	Dental Insurance	13,000	14,300
53133	Medical Health Insurance	361,600	397,760
53134	Life Insurance	7,600	8,360
53137	Employee Assistance Program	1,600	1,760
83003	Allowances/Reimbursements	58,020	63,822
	Fringe Benefits	441,820	486,002
Contractual			
54201	Postage And Mailing	5,170	5,687
54202	Legal Publications/Notices	4,750	5,225
54204	Staff Meetings	1,300	1,430
54205	Legal Publications/Notices	3,600	3,960
54206	Advertising/Publicity	31,550	34,705
54207	Staff Training	20,250	22,275
54208	Memberships, Dues And Fees	28,600	31,460
54209	Conference And Travel	50,192	55,211
54210	Board Expense	5,000	5,500
54212	Attorney Fees	150,000	165,000
54214	Architect And Engineering Fees	45,000	49,500
54215	Professional Fees	87,800	96,580
54234	Landfill Fees	32,000	35,200
54236	Auto Allowance	75	83
54240	Office Equipment Repairs	200	220
54241	Vehicle Repair	12,500	13,750
54242	Equipment Repair	28,700	31,570
54245	Building Repair	12,700	13,970
54250	Equipment Rental	15,300	16,830
54253	Pest Control	1,100	1,210
54254	Service Contracts	51,800	56,980
54255	License And Fees	50,635	55,699
54260	Service Contracts-Facilities	4,950	5,445
54261	Service Contracts-Grounds	60,500	66,550
54263	Contractual Mowing	200,000	220,000
54264	Cell Phone Expense	3,500	3,850
54265	Subscriptions	1,350	1,485
54270	Personnel Costs	63,700	70,070
54275	Health And Wellness	4,500	4,950
54280	Other Contractual Services	85,750	92,602
54282	Intern Stipend	600	654
54291	Park And Recreation Excellence	3,000	3,263
59412	Property/Sales Tax	300	306
59414	Credit Card Fees	400	451
	Contractual	1,066,772	1,171,671

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Commodities/Supplies			
55301	Office Supplies	10,150	11,165
55302	Envelopes And Stationary	800	880
55303	Duplicating Supplies	1,650	1,815
55304	Checks And Bank Supplies	1,200	1,320
55305	Photographic Supplies	750	825
55307	Books And Manuscripts	600	660
55308	First Aid/Medical Supplies	4,750	5,225
55309	Safety Supplies	8,500	9,350
55315	Staff Uniforms	18,000	19,800
55316	Participant Uniforms	500	550
55320	Building Maintenance Supplies	21,000	23,100
55321	Landscape Supplies	33,200	36,520
55322	Cleaning /Janitorial Supplies	6,100	6,710
55323	Playground Maintenance Supplies	6,000	6,600
55324	Prescribed Burn Supplies	1,000	1,100
55325	Equipment And Tools	24,000	25,930
55326	Shop Equipment And Supplies	7,000	7,700
55327	Vehicle/Equipment Repair Parts	28,500	31,350
55328	Amenity Maintenance Supplies	10,000	11,000
55329	Office/ Equipment Value <\$10000	5,000	5,500
55330	Gas,Fuel,Grease And Oil	103,050	113,355
55331	Chemicals	14,500	15,950
55332	Paints	1,550	1,705
55333	Plant Materials	125,000	137,500
55348	Flowers And Cards	1,800	1,980
55349	Plaques, Awards And Prizes	4,000	4,400
55350	Recreation/Program Supplies	5,500	6,050
55352	Fish Restocking	3,000	3,300
55354	Food Supplies	15,500	17,050
Commodities/Supplies		462,600	508,390
Utilities			
56230	Sanitary Fees And Charges	12,800	14,080
56231	Gas And Electricity	71,000	78,100
56232	Water	90,000	99,000
56233	Telecomm Expenditures	34,544	37,998
Utilities		208,344	229,178
Routine/Periodic Maintenance			
58001	Periodic Maintenance	55,500	61,050
58002	Routine Maintenance	261,000	287,100
Routine/Periodic Maintenance		316,500	348,150
Transfers to Other Funds			
59409	Transfers To Other Funds	300,000	330,000
Appropriations - Fund 01		5,758,098	6,168,980

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Fund 02 - RECREATION			
Salaries and Wages			
70201	Full-Time Salaries And Wages	1,115,038	1,159,640
70202	Part-Time Seasonal Wages	1,317,071	1,448,778
Salaries and Wages		2,432,109	2,608,418
Fringe Benefits			
53132	Dental Insurance	5,000	5,500
53133	Medical Health Insurance	146,500	161,150
53134	Life Insurance	3,300	3,630
53137	Employee Assistance Program	600	660
83003	Allowances/Reimbursements	19,640	21,604
Fringe Benefits		175,040	192,544
Contractual			
54201	Postage And Mailing Expense	360	396
54202	Printing And Duplicating	5,016	5,518
54204	Staff Meetings	200	220
54206	Advertising/Publicity	10,452	11,497
54207	Staff Training	21,928	24,121
54208	Memberships, Dues And Fees	14,560	16,016
54209	Conference And Travel	14,235	15,659
54234	Landfill Fees	5,520	6,072
54241	Vehicle Repair	1,000	1,100
54242	Equipment Repair	33,832	37,215
54245	Building Repair	44,400	48,840
54250	Equipment Rental	9,486	10,435
54251	Rental Facilities	1,815	1,997
54253	Pest Control	4,295	4,725
54254	Service Contracts	21,089	23,198
54255	License And Fees	1,080	1,188
54260	Service Contracts-Facilities	49,726	54,699
54261	Service Contracts-Grounds	2,500	2,750
54264	Cell Phone Expense	3,078	3,386
54265	Subscriptions	275	303
54270	Personnel Costs	59,000	64,900
54271	Petty Cash	600	660
54280	Other Contractual Services	17,551	19,306
54281	Contractual Personnel	30,830	33,913
54282	Intern Stipend	3,000	3,300
54285	Contractual Entertainment	1,700	1,870
54299	Field/Special Trips	61,719	67,891
59412	Property/Sales Tax	12,519	13,771
59414	Credit Card Fees	43,000	47,300
Contractual		474,766	522,246
Commodities/Supplies			
55301	Office Supplies	7,695	8,465
55303	Duplicating Supplies	2,875	3,163
55307	Books And Manuscripts	730	803
55308	First Aid Supplies	3,030	3,333

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24	
		Budget	Appropriations
55315	Staff Uniforms	19,301	21,231
55316	Participant Uniforms	16,493	18,142
55320	Building Maintenance Supplies	35,015	38,517
55321	Landscape Supplies	13,300	14,630
55322	Cleaning /janitorial Supplies	24,446	26,891
55325	Equipment And Tools	7,000	7,700
55327	Vehicle/equip Repair Parts	2,500	2,750
55329	Office/ Equipment Value <\$10000	13,000	14,300
55330	Fuel Purchases	14,050	15,455
55331	Chemicals	73,500	80,850
55332	Paints	20,000	22,000
55333	Plant Materials	1,000	1,100
55348	Flowers And Cards	500	550
55349	Plaques, Awards And Prizes	7,744	8,518
55350	Recreation/program Supplies	79,560	87,516
55353	Innovation Center Supplies	2,000	2,200
55354	Food Supplies	21,332	23,465
55360	Merchandise For Resale	58,990	64,889
Commodities/Supplies		424,061	466,468
Utilities			
56230	Sanitary Fees And Charges	8,120	8,932
56231	Gas And Electricity	313,716	345,088
56232	Water	105,014	115,515
56233	Telecomm Expenditures	27,142	29,856
Utilities		453,992	499,391
Routine/Periodic Maintenance			
58001	Periodic Maintenance	20,000	22,000
Transfers to Other Funds			
Appropriations - Fund 02		3,979,968	4,311,067
Fund 03 - MUSEUM			
Salaries and Wages			
70201	Full-Time Salaries And Wages	704,316	725,445
70202	Part-Time Seasonal Wages	476,519	490,815
Salaries and Wages		1,180,835	1,216,260
Fringe Benefits			
53132	Dental Insurance	4,000	4,400
53133	Medical Health Insurance	122,300	134,530
53134	Life Insurance	2,400	2,640
53137	Employee Assistance Program	600	660
83003	Allowances/Reimbursements	5,780	6,358
Fringe Benefits		135,080	148,588
Contractual			
54201	Postage And Mailing	2,300	2,530
54202	Printing And Duplicating	10,767	11,844

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
54205	Legal Publications/Notices	64	70
54206	Advertising/Publicity	53,577	58,935
54207	Staff Training	1,000	1,100
54208	Memberships, Dues And Fees	1,000	1,100
54209	Conference And Travel	11,000	12,100
54215	Professional Fees	1,000	1,100
54234	Landfill Fees	7,325	8,058
54241	Vehicle Repair	500	550
54242	Equipment Repair	10,920	12,012
54245	Building Repair	12,250	13,475
54250	Equipment Rental	45,390	49,929
54251	Rental Facilities	39,375	43,313
54253	Pest Control	1,580	1,738
54254	Service Contracts	5,560	6,116
54255	License And Fees	8,215	9,037
54260	Service Contracts-facilities	61,020	67,122
54265	Subscriptions	156	172
54270	Personnel Costs	26,000	28,600
54280	Other Contractual Services	52,200	57,420
54281	Contractual Personnel	33,378	36,716
54285	Contractual Entertainment	271,630	298,793
54299	Field/special Trips	3,000	3,300
59412	Property/sales Tax	10,000	11,000
59414	Credit Card Fees	56,450	62,095
Contractual		725,657	798,225
Commodities/Supplies			
55301	Office Supplies	2,450	2,695
55302	Envelopes And Stationary	500	550
55303	Duplicating Supplies	855	941
55305	Photographic Supplies	50	55
55308	First Aid/Medical Supplies	600	660
55315	Staff Uniforms	1,137	1,251
55316	Participant Uniforms	1,904	2,094
55320	Building Maintenance Supplies	16,250	17,875
55322	Cleaning /Janitorial Supplies	7,100	7,810
55327	Vehicle/Equipment Repair Parts	1,000	1,100
55329	Office/ Equipment Value <\$10000	1,500	1,650
55330	Gas,Fuel,Grease And Oil	1,500	1,650
55349	Plaques, Awards And Prizes	10,021	11,023
55350	Recreation/Program Supplies	55,809	61,390
55351	Animal Supplies	1,500	1,650
55354	Food Supplies	29,600	32,560
55355	Animal Feed	2,000	2,200
55360	Merchandise For Resale	32,950	36,245
Commodities/Supplies		166,726	183,399
Utilities			
56230	Sanitary Fees And Charges	2,000	2,200
56231	Gas And Electricity	113,731	125,104
56232	Water	13,450	14,795
56233	Telecomm Expenditures	14,410	15,851

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Utilities		143,591	157,950
Routine/Periodic Maintenance			
58001	Periodic Maintenance	16,000	17,600
Transfers to Other Funds			
Appropriations - Fund 03		2,367,889	2,522,022
Fund 04 - LIABILITY INSURANCE			
Salaries and Wages			
70201	Full-Time Salaries And Wages	33,600	36,960
Fringe Benefits			
53132	Dental Insurance	500	550
53133	Medical Health Insurance	14,000	15,400
53134	Life Insurance	300	330
83003	Allowances/Reimbursements	840	924
Fringe Benefits		15,640	17,204
Contractual			
54207	Staff Training	750	825
54209	Conference And Travel	750	825
54255	License And Fees	2,000	2,200
54270	Personnel Costs	1,000	1,100
Contractual		4,500	4,950
Commodities/Supplies			
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
Insurance			
57131	Workers Compensation	93,500	102,850
57137	Unemployment Premium	2,500	2,750
57220	Liability Insurance	51,700	56,870
57222	Employment Practices	14,950	16,445
57224	Property Insurance	92,000	101,200
Insurance		254,650	280,115
Capital Outlay			
61515	Repair Projects And Equipment	190,000	209,000
Appropriations - Fund 04		504,990	555,489
Fund 06 - IMRF FUND			
Fringe Benefits			
53135	IMRF Payments	263,520	316,224
Appropriations - Fund 06		263,520	316,224

**Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024**

Account	Description	2023-24 Budget	Appropriations
Fund 08 - AUDIT FUND			
Fringe Benefits			
54217	Audit Expenses	34,500	37,950
Appropriations - Fund 08		34,500	37,950
Fund 09 - PAVING AND LIGHTING FUND			
Routine/Periodic Maintenance			
58002	Routine Maintenance	91,100	100,210
Capital Outlay			
61508	Park Construction/Improvements	100,000	102,000
Appropriations - Fund 09		191,100	202,210
Fund 12 - SPECIAL DONATIONS FUND			
Contractual			
54292	Scholarships	65,000	74,750
59415	Transfer To Parks Foundation-Restricted	70,000	77,000
		135,000	151,750
Appropriations - Fund 12		135,000	151,750
Fund 14 - SOCIAL SECURITY FUND			
Fringe Benefits			
53136	FICA Payments	470,000	540,500
Appropriations - Fund 14		470,000	540,500
Fund 15 - SPECIAL RECREATION FUND			
Salaries and Wages			
70201	Full-Time Salaries And Wages	214,200	235,620
70202	Part-Time Seasonal Wages	205,427	225,970
		419,627	461,590
Fringe Benefits			
53132	Dental Insurance	1,500	1,650
53133	Medical Health Insurance	41,900	46,090
53134	Life Insurance	600	660
53135	IMRF Payments	13,500	14,850
53136	FICA Payments	25,000	27,500
53137	Employee Assistance Program	200	220
83003	Allowances/Reimbursements	1,000	1,100
		83,700	92,070

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
Contractual			
54201	Postage And Mailing	2,000	2,200
54202	Printing And Duplicating	5,000	5,500
54204	Staff Meeting	620	682
54205	Legal Publications And Notices	500	550
54206	Advertising/publicity	1,850	2,035
54207	Staff Training	2,850	3,135
54208	Memberships, Dues And Fees	1,725	1,898
54209	Conference And Travel	340	360
54236	Auto Allowance	250	275
54241	Vehicle Repair	3,000	3,300
54245	Building Repair	1,500	1,650
54250	Equipment Rental	525	578
54251	Rental Facilities	4,570	5,027
54253	Pest Control	420	462
54254	Service Contracts	2,700	2,970
54260	Service Contracts-facilities	5,400	5,940
54264	Cell Phone Expense	400	440
54270	Personnel Costs	11,000	12,100
54281	Contractual Personnel	3,881	4,269
54282	Intern Stipends	1,200	1,320
54285	Contractual Entertainment	100	110
54299	Field/special Trips	30,684	33,752
59414	Credit Card Fees	1,400	1,540
		81,915	90,093
Commodities/Supplies			
55301	Office Supplies	1,500	1,650
55302	Envelopes And Stationary	380	418
55303	Duplicating Supplies	300	330
55315	Staff Uniforms	3,700	4,070
55316	Participant Uniforms	2,304	2,534
55320	Building Maintenance Supplies	2,000	2,200
55322	Cleaning /janitorial Supplies	2,710	2,981
55327	Vehicle/equipment Repair Parts	2,000	2,200
55329	Office/ Equipment Value <\$10000	800	880
55330	Gas,fuel,grease And Oil	2,000	2,200
55348	Flowers And Cards	50	55
55349	Plaques, Awards And Prizes	6,350	6,985
55350	Recreation/program Supplies	11,396	12,536
55354	Food Supplies	18,648	20,513
		54,138	59,552
Utilities			
56230	Sanitary Fees And Charges	400	440
56231	Gas And Electrictiy	16,000	17,600
56232	Water	1,500	1,650
56233	Telecomm Expenditures	4,080	4,488
		21,980	24,178
Insurance			
57131	Workers Compensation	1,500	1,650

Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024

Account	Description	2023-24 Budget	Appropriations
57220	Liability Insurance	5,000	5,500
57222	Employment Practices	1,500	1,650
57224	Property Insurance	8,500	9,350
		<u>16,500</u>	<u>18,150</u>
Routine/Periodic Maintenance			
58003	ADA Non-Capital Expenditures	25,000	27,500
Capital Outlay			
61508	CPD - ADA	323,625	355,988
61509	UPD Capital ADA	306,262	336,885
		<u>629,887</u>	<u>692,873</u>
Appropriations - Fund 15		1,332,747	1,466,006
Fund 16 - CAPITAL IMPROVEMENTS FUND			
Capital Outlay			
61504	Vehicles / Equipment	35,000	38,500
61508	Park Construction/Improvements	2,576,095	2,833,705
		<u>2,611,095</u>	<u>2,872,205</u>
Transfers to Other Funds			
Appropriations - Fund 16		2,611,095	2,872,205
Fund 19 - POLICE PROTECTION			
Contractual			
54281	Contractual Personnel	40,000	46,000
Appropriations - Fund 19		40,000	46,000
Fund 21 - BOND AMORTIZATION FUND			
Transfer To Other Funds			
59409	Transfers To Other Funds	1,319,500	1,451,450
Appropriations - Fund 21		1,319,500	1,451,450
Fund 22 - BOND PROCEEDS FUND			
Contractual			
54215	Professional Fees	5,500	6,050
Capital Outlay			
61504	Vehicles / Equipment	335,000	368,500
61508	Park Construction/Improvements	1,005,000	1,105,500
		<u>1,340,000</u>	<u>1,474,000</u>

**Ordinance No. 667
Budget & Appropriations Details by Fund
May 1, 2023 through April 30, 2024**

Account	Description	2023-24 Budget	Appropriations
Debt Service Principal			
59405	Bond Redemption	515,000	515,000
Debt Service Interest/Fees			
59407	Interest Expenditure	45,000	49,500
Appropriations - Fund 22		1,905,500	2,044,550
Fund 24 - LAND ACQUISITION FUND			
Capital Outlay			
61504	Land Acquisition	-	750,000
Appropriations - Fund 24		-	750,000
Fund 25 - PARK DEVELOPMENT FUND			
Capital Outlay			
61508	Park Construction/Improvements	66,900	73,590
Appropriations - Fund 25		66,900	73,590
Fund 26 - TRAILS AND PATHWAYS FUND			
Capital Outlay			
61508	Park Construction/Improvements	-	100,000
Appropriations - Fund 26		-	100,000

**CERTIFICATION OF
ESTIMATE OF REVENUE
FISCAL YEAR 2024**

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, 2023 and ending on April 30, 2024 are estimated to be as follows:

Source of Revenue	Amount
Property Taxes	\$ 15,655,189
Personal Property Replacement Tax	850,000
Charges for Services	2,997,641
Contributions & Sponsorships	1,094,060
Concessions & Merchandise	261,108
Grants	1,297,066
Interest	1,245,594
Bond Proceeds (Reflected as a Transfer)	1,319,500
Special Receipts/Other	372,885
Transfer to Other Funds	300,000
Total Estimate of Revenue	\$ 25,393,043

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Champaign Park District this **12th** day of April, 2023.

SEAL

Brenda Timmons, Treasurer

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

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 municipal government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.

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 revenue 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



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 12, 2023

SUBJECT: Reconsider, Terminate, and Approve Purchase of Substitute Mower

Introduction

The Park Board previously approved the purchase of a John Deere 1550 mower through the cooperative purchasing agreement with Sourcewell. When staff proceeded with ordering the unit, the sales rep informed the District that John Deere had suspended the ordering of that model and that it may not open back up for several months. Production of John Deere equipment remains very slow for various reasons.

Staff is requesting approval to purchase a Kubota F2690 mower through the cooperative purchasing agreement with Sourcewell. This mower will replace a 2002 Kubota F2560 that currently has 1639 hours on it and is in need of a substantial hydraulic repair.

This unit is a 72" out front deck mower with a cab. The cab will allow staff to use this piece of equipment late in the fall for mulching leaves and snow removal during the winter months.

The existing Kubota mower will be declared surplus and sold on a local auction site or by sealed bids after the new mower has been received.

Prior Board Action

The Park Board approved a resolution on October 14, 2020, authorizing the Park District to participate in cooperative purchasing agreements, including Sourcewell.

The Park Board approved the FY23 Capital budget at the February 23, 2022 Special Board Meeting.

The Park Board approved the purchase of a John Deere 1550 (\$27,737.04) at the February 8, 2023 regular Board meeting, however that approval had to be rescinded due to manufacturing issues.

Budget Impact

\$30,000 has been allocated in the FY23 Capital improvement plan. The overage will be covered by the sale of the existing unit, along with contingency funds, if needed.

Recommended Action

Staff recommends the following:

1. The Board reconsider and terminate the purchase of the John Deere 1550 mower because the company has declined to perform delivery within the time requested and it is no longer a responsible and responsive bidder.
2. Staff recommends the Board approve the purchase of a substitute Kubota F2690 mower for the total amount of \$32,007.63 and to authorize the Executive Director to complete the purchase.

Prepared by:
Tommy Buhr
Grounds Supervisor

Reviewed by:
Bret Johnson
Assistant Director of Operations

Reviewed by:
Dan Olson
Director of Operations



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 12, 2023

SUBJECT: Johnston Park Playground Replacement

Background

The Johnston Park playground is in need of replacement (installed 2003). When replaced, the Park District will also be addressing ADA audit deficits on the playground as well as some that were found elsewhere in the Park.

The purchase and installation of the playground will be completed through Sourcewell, the Park District's cooperative purchasing agency. Through this agency, three brands of playgrounds were examined, and eight different playground designs were considered. Staff selected Landscape Structures for Board consideration and the contract will be managed by NuToys Leisure Products, an Illinois based company. The contract provides for removal of existing equipment and surfacing, installation of new equipment, and sidewalk additions to meet ADA standards. The Park District will provide the playground audit, new Fibar surfacing and border.

The new playground includes climbing equipment (ages 3 to 12), swings, and several ground components.

The total cost for the project is \$164,236.

Prior Board Action

The Park Board has approved this Capital expenditure for FY 2023-24.

Budget Impact

\$210,000 has been budgeted in the 2023/2024 Capital Budget for Playground Replacement.

\$22,000 has been budgeted from ADA funding for this project to address Transition Plan deficits.

\$232,000

-\$164,236

\$ 67,764 Remaining in Playground Replacement

Recommended Action

Staff recommends the Board authorize the purchase and installation of the Johnston Park Playground and concrete improvements from Sourcewell in the amount of \$164,236.00 and authorize the Executive Director enter into a contract to complete the work.

Prepared by:

Daniel J. Olson
Director of Operations

Reviewed by:

Sarah Sandquist
Executive Director

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.



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: March 29, 2023

SUBJECT: Authorization to Execute a Two-Year Service Agreement with Nyhart for Actuarial Services

Background

The Park District offers health insurance to retirees and their spouses once they retire from the Park District. The retiree can continue coverage until they are Medicare eligible, at which time they have the option of selecting the Medicare supplemental plan offered through the Park District, or they go off the plan altogether. Regardless of the plan chosen, the individual pays 100% of the cost, with no funding from the Park District. However, although there is no current expenditure for the Park District, there could be an added liability to the Park District as the rates offered for these separate plans are the same as the current health insurance offered to full-time employees; in essence, the rates are most likely less than the rate the retiree can obtain on their own for the same coverage.

For the fiscal year that ended April 30, 2019, the Park District implemented Governmental accounting standard (GASB) No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, commonly referred to as OPEB. This requires an annual valuation of the plan to be conducted by an actuarial service firm similar to the calculations done for the pension plan noted in the audit report each year. The first year is a full valuation and is required every other year. The interim years require an update for enrollment, premiums, etc., and is at a reduced rate. There are currently three individuals on the Medicare supplemental plan, and two on the regular plan as of March 2023.

Prior Board Action

May 26, 2021 Approved a two-year agreement with The Howard E Nyhart Company in the amount Of \$4,100 with a subsequent year fee of \$2,100.

Budget Impact

The FYE2024 budget includes funds to cover this expenditure, and the amount will be added to the FYE2025 budget as well to cover this cost. The fee for FYE2023 is \$4,500 and the FYE2023 update is \$2,350.

Recommended Action

Staff recommends the Board authorize the Executive Director to execute the Service Agreement with The Howard E Nyhart Company for the two fiscal years ended April 30, 2023, and 2024.

Prepared by:

Andrea N. Wallace, CPA
Director of Finance

Reviewed by:

Sarah M. Sandquist, CPRE
Executive Director



THE HOWARD E. NYHART COMPANY, INC. ("NYHART")
SERVICE AGREEMENT ("AGREEMENT")

Agreement Between Nyhart, and:

Client Name: Champaign Park District

Primary Contact Name: Andrea N. Wallace, CPA

Primary Contact Address: Bresnan Meeting Center; 706
Kenwood Road, Champaign, IL 61821

Primary Contact Phone: 217-819-3826

Primary Contact Fax:

Primary Contact Email: andrea.wallace@champaignparks.org

Services to be provided by Nyhart

All services to be provided by Nyhart are subject to your full cooperation and prompt submission of complete and accurate information. Nyhart will rely on any and all information that you provide pursuant to this Agreement and on file at our office as to accuracy and completeness. Nyhart will have no responsibility to verify such information and no liability for errors or omissions as a result of relying on such information, except to the extent required by generally accepted professional standards and practices. Nyhart is not a law firm or a public accounting firm and does not provide legal or tax advice.

For the fiscal year ending April 30, 2023, Nyhart will provide the following actuarial services:

- Data collection, review, and analysis. Feedback and commentary for inaccurate or unexpected data will be provided as necessary
- Preparation of a comprehensive annual report / actuarial valuation
- Disclosures as required by GASB 75

For the fiscal year ending April 30, 2024, Nyhart will provide the following actuarial services:

- Interim GASB 75 report

Fees for services provided by Nyhart

<u>Service</u>	<u>Fee</u>
FYE 4/30/23 – Full GASB 75 Actuarial Update	\$4,500
FYE 4/30/24 – Interim GASB 75 Actuarial Update	\$2,350

If a GASB results breakdown by employee groups is required additional fees will apply. The additional cost will be a 10% of project fee increase for a two group breakdowns plus an additional 1% for each extra group breakdown requested. The additional fee will be limited to 1/3 of the current year's fees.



The fee for the interim GASB 75 report will be revised if there have been any significant events subsequent to our last full update. Examples of significant events include, but are not limited to, large premium rate and enrollment changes, material benefit design amendments, and participant contribution policy modification.

Client will be invoiced prior to the beginning of the project for 50% of the estimated fees for services outlined above. Once the labor accrued towards completion of the services exceeds 50% of the estimated fees, billing will occur monthly until the completion of the project. Each invoice is due upon receipt. If any invoice remains unpaid for longer than 90 days from the date of the invoice, Nyhart may either suspend the provision of the Services until payment is received, or terminate this Agreement with immediate effect. Failure of Nyhart to exercise any remedy set forth above shall not prevent Nyhart from doing so with respect to any future unpaid invoice or taking any other actions available to Nyhart under law.

Please select the method of delivery of your invoice:

- I would like my invoice sent electronically to the primary contact's email address.
- I would like my invoice sent via regular mail to the attention of the primary contact at the address shown on the first page.

For an alternative invoice recipient, please provide their information below. If this section is left blank, we will send the invoice to the primary contact's email address on file or address shown above.

Invoice recipient name _____

Invoice recipient email address _____

Invoice recipient address _____

There will be additional fees for revisions to preliminary or final results that are due to:

- Incorrect information provided to us, typical examples include material changes to census data, changes to eligibility requirements or employer subsidies. The additional fee will be limited to 1/3 of the current year's fee for this type of revision.
- Changes to actuarial assumptions requested by the client that are expected to need more than four hours of labor to update the results. The additional fee will be based on billed labor in excess of four hours at our current hourly rates.

Additional services available if requested by Client

In addition to GASB 75 services, Nyhart offers the following additional services. Fee estimates will be provided upon request. Please visit www.nyhart.com or contact your Nyhart consultant for more information.

- Health Care Reform financial impact consulting
- Actuarial Value and Minimum Value determination
- Section 105(h) non-discrimination testing
- Calculation of self-funded and COBRA premium rates
- Incurred But Not Reported (IBNR) Reserve calculations
- Medicare Part D Attestation
- What-if Modeling for health plan design and carrier changes
- Defined Benefit & Pension consulting and administration
- Defined Contribution, 401(k) & 403(b)
- Flex Accounts – FSA, HRA, & HSA consulting and administration

Relationship of the Parties

The legal relationship between Client and Nyhart shall be exclusively that of principal and agent. The parties hereto specifically agree and acknowledge that Nyhart shall not:

- Have discretionary authority over any aspect of the Plan;
- Be a fiduciary;
- Be responsible for ensuring that the Plan complies with any requirement to which the Plan is subject, or be liable to the Plan, Client, or any person if the Plan fails to comply with any such requirement;
- Have any duty or authority to enforce the payment of any contribution owed under the Plan;
- Be responsible for the adequacy of the trust established as part of the Plan, or be liable for any benefits owed under the Plan;
- Exercise discretion as to any Plan function; or
- Have any obligation to perform any service not specified in this Agreement or otherwise agreed to in writing by the parties (regardless of whether such service may be considered "customary" services to be provided by Nyhart).

Client agrees that Nyhart shall use all information and data supplied by or on behalf of the Client without having independently verified the accuracy or completeness of it except to the extent required by generally accepted professional standards and practices. If any documentation or information supplied to Nyhart at any time is incomplete, inaccurate or not up-to-date, or its provision is unreasonably delayed, Nyhart will not be responsible for any delays or liability arising therefrom, and will be entitled to charge the Client in respect of any resulting additional work actually carried out.

The Client further understands that the failure to provide, or cause to provide, complete, accurate, up-to-date, and timely documentation and information to Nyhart, whether intentional or by error, could result in an impairment of Nyhart's services.

Client Responsibilities and Representations

The Client has general responsibilities with respect to the Plan, including

- Providing all information required by Nyhart to perform its services under this Agreement on a timely basis;
- Serving as fiduciary for the Plan;
- Communicating Plan details to employees and answering employee questions;
- Ensuring adequate funding of the Plan; and
- Authorizing plan disbursements and ensuring accuracy of information provided.

Dispute Resolution

Nyhart and Client agree that before commencing any action or proceeding with respect to any dispute between the parties arising out of or relating to this Agreement or the Services they first shall attempt to settle such dispute through consultation and negotiation in good faith and in a spirit of mutual cooperation. Any such dispute will be submitted in writing to a panel of one (1) senior executive or official of each of Nyhart and Client, who will promptly meet and confer in an effort to resolve such dispute. Each party's representative will be identified by notice to the other, and may be changed at any time thereafter by notice to the other. Any mutually agreed decisions of the executives will be final and binding on the parties. In the event the executives are unable to resolve any dispute within thirty (30) days after submission to them, either party may then refer such dispute to mediation by a mutually acceptable mediator to be chosen by Nyhart and Client within forty-five (45) days after written notice by either party demanding mediation. Neither party may unreasonably withhold consent to the selection of a mediator. All communications and discussions in



furtherance of this paragraph shall be treated as confidential settlement negotiations, which are not subject to discovery. The costs of the mediator shall be shared equally, but each party shall pay its own attorneys' fees.

Any dispute which cannot be resolved between the parties through negotiation, mediation or other form of alternative dispute resolution within six months of the date of the initial demand for mediation by one of the parties may then be submitted to a court of competent jurisdiction. To facilitate an expeditious and economical judicial resolution of such dispute, Nyhart and Client agree to waive and not to demand a trial by jury, and not to include any employee, officer, director or trustee of either as a party, in any action, proceeding or counterclaim relating to such dispute. Nothing in this section will prevent either party from resorting to judicial proceedings if interim relief from a court is necessary to prevent serious and irreparable injury to that party or to others. Any claim, action or proceeding against Nyhart will be barred unless Client initiates the dispute resolution procedures outlined below within one year of first discovering the act, error or omission that is the basis for such claim.

Indemnification and Limitation of Liability

The liability of Nyhart, in tort, contract or otherwise, to Client, a Plan and the officers, directors, trustees, employees or shareholders of any of them, and to any other third party, for all claims arising in connection with or contributed to by this Agreement and the Services (including without limitation multiple claims arising out of or based upon the same act, error or omission, or series of continuous, interrelated or repeated acts, errors or omissions) shall not include loss of profit or incidental, consequential, indirect, punitive or similar damages and shall be further limited to the amount of fees for Services received by Nyhart under this Agreement for the twelve (12) months immediately preceding the act, error or omission upon which such liability is based. Nothing in this paragraph shall apply to any liability which has been finally determined to have arisen from willful misconduct or fraud on the part of Nyhart or which cannot lawfully be limited, modified or excluded.

Client shall indemnify Nyhart from and against any and all claim, loss, liability or damage (including attorney's fees) which Nyhart may incur by reason of its good faith service delivery to Client.

Nyhart shall indemnify the Client from and against any and all claim, loss, liability or damage (including attorney's fees) which the Client may incur: (i) arising out of any material breach by Nyhart of any of its material obligations, representations or warranties contained in this Agreement; or (ii) arising out of Nyhart's negligence, gross negligence or willful, fraudulent, or criminal misconduct associated with its performance of services under this Agreement. The parties further recognize that clerical errors and variations may occur. When discovered, they will be corrected or adjusted by Nyhart, in accordance with its normal procedures, to the extent reasonable and possible.



Acceptance

The items and conditions of this Agreement are agreed to and accepted by Client on behalf of the Plan. This Agreement is effective only when signed by all parties.

Champaign Park District

By: _____

Printed Name: _____

Date: _____

Nyhart

By: _____

Printed Name: _____

Date: _____



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 4, 2022

SUBJECT: Hessel Park Retaining Wall

Background

Since the 2018 Hessel Park Splashpad and Restroom project, pedestrian traffic and erosive effects of water cause silt to accumulate between the pavilion and the splashpad. A retaining/seating wall design improves safety, aesthetics, and circulation at this popular park area while providing better protection for one of the only remaining ash trees within the Park District.

Prior Board Action

January 11, 2023 Regular Board Meeting—Board approved FYE 24 Capital Budget.

Bid Results

Sealed bids were opened 10:30am Thursday 9 March 2023 with results as shown:

Bidding Contractor	Bid (\$)
A and R Services	22,542
Mid Illinois Concrete and Excavation	28,290
Duce Construction Company	25,750

Budget Impact

FYE 24 project budget is \$35,000. Operations/Horticulture Division will also be purchasing and installing adjacent ground cover plant material.

Recommendation

Staff recommends awarding the construction contract to A and R Services in the amount of \$22,542 and to authorize the Executive Director to enter into the contract. *Timeline*—Start construction in April with project completion by 26 May 2023.

Prepared by:

Kayla Myers
Park Planner

Reviewed by:

Andrew Weiss
Director of Planning



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: April 3, 2023

SUBJECT: Approval of Agreements with Martin Hood to Complete Agreed Upon Procedures (AUP) for Three (3) Illinois Department of Natural Resources (IDNR) Grants.

Background

The District was awarded three grants from IDNR.

Board Approves	Application	Agency	Div	Number	Amt	Term	Executed	End	Purpose
	7/25/2018	IDNR	OSLAD	#OS 19-1989 & A	400,000	24 Mos.	5/24/2019	5/28/2023	Human Kinetics Park Development
	7/10/2019	IDNR	OSLAD	#OS 20-2076	347,000	24 Mos.	5/1/2020	4/30/2022	Spalding Park Improvements
	3/11/2020	IDNR	OGMA	#MC 20-321	750,000	24 Mos.	12/9/2020	12/8/2022	Virginia Theatre HVAC

The District has completed and paid for all three projects. We must now file for reimbursement. IDNR requires that a CPA firm provide an “Independent Billing Attestation” for each award. Therefore, staff bring the three Agreed Upon Procedures (AUP) agreements with Martin Hood, LLC of Champaign, to the Board for its consideration.

The agreements propose a charge of \$3,200 each for these additional procedures or a total of \$9,600. In addition, if any delays occur in the District’s provision of the required documentation for Martin Hood’s agreed-upon procedures, there can be additional charges.

Prior Board Action

July 10, 2019: Board approved the application for the IDNR Spalding Park award, OS 20-2076
 On May 1, 2020: Executive Director executes the IDNR Spalding Improvements grant agreement,
 Grant period: 5/1/20 - 4/30/22

March 11, 2020: Board approved the application for the IDNR HVAC award, MC 20-321
 December 9, 2020: Executive Director executes the IDNR HVAC grant agreement.
 Grant period: 1/1/2021 – 12/31/22

July 25, 2018: Board approved the application for the IDNR Human Kinetics Park award.
 May 24, 2019: Executive Director executes the IDNR Human Kinetics Park grant agreement,
 OS-1989. Grant period: 5/24/19 - 5/23/2021
 July 8, 2022: Executive Director executes IDNR grant agreement OS-1989a to extend the grant period until May 28, 2023.

Budget Impact

The fee for Martin Hood is proposed at \$3,200 x 3, or \$9,600 total. That amount is predicated upon the timely provision of materials from the District.

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.

Recommended Action

Staff recommends approval of agreements with Martin Hood to complete the Agreed Upon Procedures for three (3) IDNR Grants in the total amount of \$9,600 and to authorize the Executive Director to enter into the agreements.

Prepared by:

Reviewed by:

Andrea N. Wallace
Director of Finance

Sarah M. Sandquist, CPRE
Executive Director

March 31, 2023

Board of Commissioners and
Ms. Sarah Sandquist, Executive Director
Champaign Park District
706 Kenwood Road
Champaign, Illinois 61821

We are pleased to confirm our understanding of the procedures the Champaign Park District (the District) has asked our firm to perform. Please read this letter carefully because it is important that all parties understand and accept the terms under which we have agreed to perform our services as well as the responsibilities of the respective parties under this agreement.

Nature of the Engagement

The objective of our engagement is to apply specific procedures to the Development Project Billing Form for Project OS 19-1989 and OS 19-1989A (Human Kinetics Park Development) for the grant period from May 30, 2019 to May 28, 2023, issue a report for the District and the Illinois Department of Natural Resources (IDNR) detailing the procedures applied and our findings without providing an opinion or conclusion and communicate further as required by professional standards or as we deem appropriate. This engagement is required by your grant number OS 19-1989 and OS 19-1989A with the IDNR, the procedures that we will perform are prescribed by IDNR, you agree to the procedures and acknowledge that the procedures performed are sufficient and appropriate for the intended purpose of the engagement, and no other party will be requested to agree to the procedures and acknowledge that the procedures performed are sufficient and appropriate for their purposes other than the District and IDNR. Our report is intended solely for the information and use of the District and IDNR and is not intended to be, and should not be, used by anyone other than the specified parties.

Our Services

We will apply the agreed-upon-procedures listed in the attached schedule to assist you and IDNR with respect to the eligibility of costs claimed on the Development Project Billing Form for Project OS 19-1989 and OS 19-1989A by the District for the period from May 30, 2019 to May 28, 2023. Our engagement to apply agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The appropriateness and sufficiency of the procedures for the intended purpose of the engagement is solely the responsibility of the specified users of the report, and we will require written acknowledgment of that responsibility. Consequently, we make no representation regarding the appropriateness or sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the

procedures, we will describe any restrictions on the performance of the procedures in our report or will withdraw without issuing a report as a result of this engagement. Such circumstances that will require a withdrawal include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

Our engagement will be designed to perform the agreed-upon procedures in the attached schedule.

By your signature below, you acknowledge that our engagement is limited in scope and will be confined to our agreed-upon procedures. Because these procedures do not constitute an examination or review, we will not express an opinion or conclusion on these procedures, nor the sufficiency or appropriateness of these procedures for your intended purpose.

Our engagement cannot be relied upon to disclose errors, irregularities, or noncompliance with laws and regulations, including fraud or defalcations that may exist. We will inform you of any material errors that come to our attention, however, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

As this engagement is not designed to be a fraud audit, you understand and accept the inherent limitations of the services described in this agreement.

Greg Douglas, CPA, is the engagement director and responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the report.

Written Report

At the end of our engagement, we will present the results of applying the agreed-upon procedures in the form of our findings in a report. Our report will be addressed to the District and IDNR and will list the procedures performed and our findings; will indicate that no parties other than the District and IDNR acknowledge the sufficiency and appropriateness of the procedures for their purposes; will indicate that we make no representations regarding the sufficiency or appropriateness of the procedures performed; will indicate the report is not intended for any other uses; and that we have no responsibility to update our report.

Our report should be used only by the originally intended users and will include a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. As such, using this report for anything other than the original intent of the agreed-upon procedures could mislead the readers. You must notify us immediately if the original users of the report change.

Your Responsibilities

You will provide us with the basic information required for our services and you are responsible for the accuracy and completeness of that information. This responsibility includes providing us with access to all records relevant to the subject matter and the agreed-upon procedures, and any information that we may request to perform the procedures you have agreed upon; as well as allowing us unrestricted access to individuals within the District to whom we determine we require access.

By your signature below, you acknowledge and understand that you are responsible for the presentation of the eligibility of costs claimed on the Development Project Billing Form for Project OS 19-1989 and OS 19-1989A and for determining the sufficiency and appropriateness of the procedures for your intended purpose. You are also responsible for and agree to provide us with written representations acknowledging the sufficiency and appropriateness of the procedures for the intended purpose of the engagement, as well as informing us of all known matters contradicting the subject matter, including any communications you have had with regulatory agencies or others affecting the subject matter; communications received subsequent to the period addressed in the subject matter, stating that you are not aware of any material misstatements in the subject matter, and any other representations we deem necessary.

In addition, you are responsible for all management decisions and functions. This includes all management responsibilities and for overseeing our consultation on the application of U.S. generally accepted accounting principles, various business planning and consulting, and any other non-attest services that we provide by designating an individual, preferably within senior management, who possess suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

At the conclusion of our engagement, you agree to provide us with a management representation letter that will confirm your understanding of your responsibilities as defined in this letter, which includes your responsibility for the presentation of the eligibility of costs claimed on the Development Project Billing Form for Project OS 19-1989 and OS 19-1989A, and for determining that the agreed-upon procedures are sufficient and appropriate for your particular purpose.

Other Matters

We expect to begin our agreed-upon procedures engagement in April 2023 and issue our report thereafter.

In accordance with the terms and conditions of this agreement, the District shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written

management representations to the effective performance of our services, the District releases and agrees to indemnify and hold harmless our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

Our fees for these services will be based upon the scope of our work, how much risk and responsibility the work entails, the experience and professional expertise of the personnel assigned, plus out-of-pocket expenses. **The fee related to the agreed upon procedures engagement is expected to be \$3,200 and is subject to adjustment if any items requested in the Agreed-Upon Procedures Request List are not available on or before the indicated dates. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. The fee will be subject to adjustments based on changes in the scope of our work due to incomplete information provided to us by your personnel.** Our invoices for these fees will be rendered each month as work progresses. All invoices are due and payable upon receipt and interest is charged at the rate of .75 percent for every month the invoice is not paid. The annual percentage rate is 9 percent. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended, for any costs associated with collection due to non-payment, and to reimburse us for all out-of-pocket expenditures through the date of termination.

We assume that unexpected circumstances will not be encountered. If significant additional time is necessary, we will discuss it with you prior to incurring additional costs.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we will still employ policies and procedures related to confidentiality and security of your information. Accordingly, we maintain internal policies and procedures related to the confidentiality of your personal information. In addition, we will attempt to secure service providers who agree to maintain the confidentiality of your information and to employ their own reasonable precautions to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will attempt to share your information securely with third parties, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered to and read only by the addressee. Therefore, this firm does not represent, promise, or guarantee that it can or will prevent, detect, or remedy (nor does this firm otherwise accept the responsibility, duty, or liability to prevent, detect, or remedy) the interception or unintentional disclosure or communication of email transmissions, or for the

unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is our policy to keep records related to this engagement for seven years. The working papers for this engagement are the property of Martin Hood LLC and constitute confidential information. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. We do not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period the Firm shall be free to destroy our records related to this engagement.

The District understands and acknowledges that the Firm has spent and will continue to spend considerable resources on the selection and development of its personnel, such that the personnel constitute valuable "assets" of the firm. Furthermore, professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, you must inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity.

The District further recognizes that it would be detrimental to the Firm if the District were to convert such assets of the Firm by inducing away the firm's personnel. In recognition that said detriment would be substantial and real, although that detriment would be difficult to measure, and in consideration of this agreement and the services provided under it, the District agrees to pay compensation to the Firm for any such detriment. Accordingly, until six (6) months have elapsed since the firm last performed services, the District will not solicit for employment any personnel of the Firm who assisted in providing services to the District at any time in the prior year without first obtaining the written consent of the Firm. The District will not be considered to have breached its obligations hereunder by generally advertising available positions and hiring personnel who respond to such advertisements on their own initiative without direct or indirect solicitation, inducement, or encouragement from the District. In the event the District materially breaches any provision of this agreement and hires a firm employee without the prior written consent of the Firm, the District shall pay the firm liquidated damages. The parties agree to liquidated damages in recognition that lost profits from the solicitation of a firm employee are difficult to ascertain and that the parties prefer to avoid costly litigation over the amount of lost profits. Thus, the parties agree to set liquidated damages in the amount of 60 percent of the solicited employee's average weekly salary in the year prior to the employee's separation from the Firm, multiplied by the number of weeks that remain in the 6-month non-solicitation period at the time when the solicited employee separates from the Firm or begins working for the District, whichever is earlier. The parties agree that such liquidated damages are intended to be a reasonable forecast of just compensation in advance and that they are not

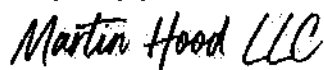
intended to be a penalty. If the Firm prevails in collecting any damages related to the District's breach of this provision, then the Firm will be entitled to recover its collection costs, attorneys' fees, and any other recoverable costs from the District. If any portion of this non-solicitation clause is deemed unenforceable for any reason, the parties agree that a court of competent jurisdiction may sever that portion and revise this clause to the maximum extent necessary to render it enforceable. If the non-solicitation agreement or liquidated damages figure is not enforceable for any reason, the unavailability of that specific right or remedy will not prevent the Firm from seeking to enforce any other right or remedy available at law or equity, including but not limited to any appropriate claim for the full measure of its lost profits due to the District's solicitation of its employee.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association (or other association only if agreed to at that time by both parties) under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

District and the Firm both agree that any dispute over fees charged by the Firm to the District will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association (or other association only if agreed to at that time by both parties). Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will consider whether they need to acknowledge in writing their agreement with the procedures performed or to be performed and their acknowledgment that the procedures are appropriate for their purposes.

Very truly yours,



Martin Hood LLC

RESPONSE:

This letter correctly sets forth the understanding of the Champaign Park District.

Signature of Agent authorized to sign on behalf
of Champaign Park District

Title

Date

Champaign Park District
Agreed-upon Procedures

Based on both 1) the “Schedule of Professional Services (A/E) and publicly bid Project Contracts” and 2) the “Schedule of Project Expenditures” provided by the local project sponsor (Champaign Park District) as supporting documentation for the Development Project Billing Form, perform the following procedures and provide a report detailing the results. The report should include copies of the aforementioned schedules and the signed Development or Combination Project Billing Form provided by the local project sponsor (Champaign Park District).

- A. Confirm that all contracts listed on the schedule(s) were for work germane to the scope of the approved OSLAD project as described on the signed Project Agreement and any amendments thereto, and, with the exception of project Professional Services (A/E) contracts, were executed after the project start date indicated on the signed Project Agreement. Identify and report any exceptions.
- B. With the exception of Professional Services (A/E) contracts, confirm that the local project sponsor (grantee) has complied with applicable state statues and applicable local ordinances concerning bidding requirements for construction contracts, and equipment/material purchases. Identify and report any exceptions.
- C. Confirm that all publicly bid construction and material/equipment purchase contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach a written justification from local project sponsor (grantee) for their awarding any contract to someone other than the low bidder.
- D. Confirm that all change orders to the construction and material/equipment purchase contracts are germane to the approved OSLAD project scope and that any change orders of \$10,000 or more were approved by IDNR. Identify and report any exceptions and attach a copy of any change order noted as an exception.
- E. Sample a minimum of 25% of the project expenditures listed on the “Schedule of Expenditures” (sample shall represent at least 50% of total project expenditure value) and trace to the local project sponsor’s accounting record system and confirm the costs are germane to the project scope and, with the exception of project professional services (A/E fees), were incurred during the project period specified on the signed Project Agreement. Identify and report any noted exceptions.

- F. If Force Account labor (use of project sponsor's own staff to complete project construction) is listed/claimed on the "Schedule of Expenditures", sample a minimum of 20% of the listed Force Account labor charges (minimum 35% of FA labor value) to determine if the charges are allowable and germane to the project scope AND can be traced to supporting Project Sponsor time keeping records. Identify and report any unsupported charges.

March 31, 2023

Board of Commissioners and
Ms. Sarah Sandquist, Executive Director
Champaign Park District
706 Kenwood Road
Champaign, Illinois 61821

We are pleased to confirm our understanding of the procedures the Champaign Park District (the District) has asked our firm to perform. Please read this letter carefully because it is important that all parties understand and accept the terms under which we have agreed to perform our services as well as the responsibilities of the respective parties under this agreement.

Nature of the Engagement

The objective of our engagement is to apply specific procedures to the Development Project Billing Form for Project OS 20-2076 (Spalding Park Development) for the grant period from July 30, 2020 to July 31, 2022, issue a report for the District and the Illinois Department of Natural Resources (IDNR) detailing the procedures applied and our findings without providing an opinion or conclusion and communicate further as required by professional standards or as we deem appropriate. This engagement is required by your grant number OS 20-2076 with the IDNR, the procedures that we will perform are prescribed by IDNR, you agree to the procedures and acknowledge that the procedures performed are sufficient and appropriate for the intended purpose of the engagement, and no other party will be requested to agree to the procedures and acknowledge that the procedures performed are sufficient and appropriate for their purposes other than the District and IDNR. Our report is intended solely for the information and use of the District and IDNR and is not intended to be, and should not be, used by anyone other than the specified parties.

Our Services

We will apply the agreed-upon-procedures listed in the attached schedule to assist you and IDNR with respect to the eligibility of costs claimed on the Development Project Billing Form for Project OS 20-2076 (Spalding Park Development) for the grant period from July 30, 2020 to July 31, 2022. Our engagement to apply agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The appropriateness and sufficiency of the procedures for the intended purpose of the engagement is solely the responsibility of the specified users of the report, and we will require written acknowledgment of that responsibility. Consequently, we make no representation regarding the appropriateness or sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the

procedures, we will describe any restrictions on the performance of the procedures in our report or will withdraw without issuing a report as a result of this engagement. Such circumstances that will require a withdrawal include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

Our engagement will be designed to perform the agreed-upon procedures in the attached schedule.

By your signature below, you acknowledge that our engagement is limited in scope and will be confined to our agreed-upon procedures. Because these procedures do not constitute an examination or review, we will not express an opinion or conclusion on these procedures, nor the sufficiency or appropriateness of these procedures for your intended purpose.

Our engagement cannot be relied upon to disclose errors, irregularities, or noncompliance with laws and regulations, including fraud or defalcations that may exist. We will inform you of any material errors that come to our attention, however, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

As this engagement is not designed to be a fraud audit, you understand and accept the inherent limitations of the services described in this agreement.

Greg Douglas, CPA, is the engagement director and responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the report.

Written Report

At the end of our engagement, we will present the results of applying the agreed-upon procedures in the form of our findings in a report. Our report will be addressed to the District and IDNR and will list the procedures performed and our findings; will indicate that no parties other than the District and IDNR acknowledge the sufficiency and appropriateness of the procedures for their purposes; will indicate that we make no representations regarding the sufficiency or appropriateness of the procedures performed; will indicate the report is not intended for any other uses; and that we have no responsibility to update our report.

Our report should be used only by the originally intended users and will include a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. As such, using this report for anything other than the original intent of the agreed-upon procedures could mislead the readers. You must notify us immediately if the original users of the report change.

Your Responsibilities

You will provide us with the basic information required for our services and you are responsible for the accuracy and completeness of that information. This responsibility includes providing us with access to all records relevant to the subject matter and the agreed-upon procedures, and any information that we may request to perform the procedures you have agreed upon; as well as allowing us unrestricted access to individuals within the District to whom we determine we require access.

By your signature below, you acknowledge and understand that you are responsible for the presentation of the eligibility of costs claimed on the Development Project Billing Form for Project OS 20-2076 and for determining the sufficiency and appropriateness of the procedures for your intended purpose. You are also responsible for and agree to provide us with written representations acknowledging the sufficiency and appropriateness of the procedures for the intended purpose of the engagement, as well as informing us of all known matters contradicting the subject matter, including any communications you have had with regulatory agencies or others affecting the subject matter; communications received subsequent to the period addressed in the subject matter, stating that you are not aware of any material misstatements in the subject matter, and any other representations we deem necessary.

In addition, you are responsible for all management decisions and functions. This includes all management responsibilities and for overseeing our consultation on the application of U.S. generally accepted accounting principles, various business planning and consulting, and any other non-attest services that we provide by designating an individual, preferably within senior management, who possess suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

At the conclusion of our engagement, you agree to provide us with a management representation letter that will confirm your understanding of your responsibilities as defined in this letter, which includes your responsibility for the presentation of the eligibility of costs claimed on the Development Project Billing Form for Project OS 20-2076, and for determining that the agreed-upon procedures are sufficient and appropriate for your particular purpose.

Other Matters

We expect to begin our agreed-upon procedures engagement in April 2023 and issue our report thereafter.

In accordance with the terms and conditions of this agreement, the District shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written

management representations to the effective performance of our services, the District releases and agrees to indemnify and hold harmless our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

Our fees for these services will be based upon the scope of our work, how much risk and responsibility the work entails, the experience and professional expertise of the personnel assigned, plus out-of-pocket expenses. **The fee related to the agreed upon procedures engagement is expected to be \$3,200 and is subject to adjustment if any items requested in the Agreed-Upon Procedures Request List are not available on or before the indicated dates. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. The fee will be subject to adjustments based on changes in the scope of our work due to incomplete information provided to us by your personnel.** Our invoices for these fees will be rendered each month as work progresses. All invoices are due and payable upon receipt and interest is charged at the rate of .75 percent for every month the invoice is not paid. The annual percentage rate is 9 percent. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended, for any costs associated with collection due to non-payment, and to reimburse us for all out-of-pocket expenditures through the date of termination.

We assume that unexpected circumstances will not be encountered. If significant additional time is necessary, we will discuss it with you prior to incurring additional costs.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we will still employ policies and procedures related to confidentiality and security of your information. Accordingly, we maintain internal policies and procedures related to the confidentiality of your personal information. In addition, we will attempt to secure service providers who agree to maintain the confidentiality of your information and to employ their own reasonable precautions to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will attempt to share your information securely with third parties, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered to and read only by the addressee. Therefore, this firm does not represent, promise, or guarantee that it can or will prevent, detect, or remedy (nor does this firm otherwise accept the responsibility, duty, or liability to prevent, detect, or remedy) the interception or unintentional disclosure or communication of email transmissions, or for the

unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is our policy to keep records related to this engagement for seven years. The working papers for this engagement are the property of Martin Hood LLC and constitute confidential information. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. We do not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period the Firm shall be free to destroy our records related to this engagement.

The District understands and acknowledges that the Firm has spent and will continue to spend considerable resources on the selection and development of its personnel, such that the personnel constitute valuable "assets" of the firm. Furthermore, professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, you must inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity.

The District further recognizes that it would be detrimental to the Firm if the District were to convert such assets of the Firm by inducing away the firm's personnel. In recognition that said detriment would be substantial and real, although that detriment would be difficult to measure, and in consideration of this agreement and the services provided under it, the District agrees to pay compensation to the Firm for any such detriment. Accordingly, until six (6) months have elapsed since the firm last performed services, the District will not solicit for employment any personnel of the Firm who assisted in providing services to the District at any time in the prior year without first obtaining the written consent of the Firm. The District will not be considered to have breached its obligations hereunder by generally advertising available positions and hiring personnel who respond to such advertisements on their own initiative without direct or indirect solicitation, inducement, or encouragement from the District. In the event the District materially breaches any provision of this agreement and hires a firm employee without the prior written consent of the Firm, the District shall pay the firm liquidated damages. The parties agree to liquidated damages in recognition that lost profits from the solicitation of a firm employee are difficult to ascertain and that the parties prefer to avoid costly litigation over the amount of lost profits. Thus, the parties agree to set liquidated damages in the amount of 60 percent of the solicited employee's average weekly salary in the year prior to the employee's separation from the Firm, multiplied by the number of weeks that remain in the 6-month non-solicitation period at the time when the solicited employee separates from the Firm or begins working for the District, whichever is earlier. The parties agree that such liquidated damages are intended to be a reasonable forecast of just compensation in advance and that they are not

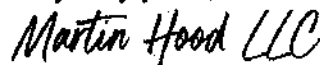
intended to be a penalty. If the Firm prevails in collecting any damages related to the District's breach of this provision, then the Firm will be entitled to recover its collection costs, attorneys' fees, and any other recoverable costs from the District. If any portion of this non-solicitation clause is deemed unenforceable for any reason, the parties agree that a court of competent jurisdiction may sever that portion and revise this clause to the maximum extent necessary to render it enforceable. If the non-solicitation agreement or liquidated damages figure is not enforceable for any reason, the unavailability of that specific right or remedy will not prevent the Firm from seeking to enforce any other right or remedy available at law or equity, including but not limited to any appropriate claim for the full measure of its lost profits due to the District's solicitation of its employee.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association (or other association only if agreed to at that time by both parties) under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

District and the Firm both agree that any dispute over fees charged by the Firm to the District will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association (or other association only if agreed to at that time by both parties). Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the Firm, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will consider whether they need to acknowledge in writing their agreement with the procedures performed or to be performed and their acknowledgment that the procedures are appropriate for their purposes.

Very truly yours,



Martin Hood LLC

RESPONSE:

This letter correctly sets forth the understanding of the Champaign Park District.

Signature of Agent authorized to sign on behalf
of Champaign Park District

Title

Date

Champaign Park District
Agreed-upon Procedures

Based on both 1) the “Schedule of Professional Services (A/E) and publicly bid Project Contracts” and 2) the “Schedule of Project Expenditures” provided by the local project sponsor (Champaign Park District) as supporting documentation for the Development Project Billing Form, perform the following procedures and provide a report detailing the results. The report should include copies of the aforementioned schedules and the signed Development or Combination Project Billing Form provided by the local project sponsor (Champaign Park District).

- A. Confirm that all contracts listed on the schedule(s) were for work germane to the scope of the approved OSLAD project as described on the signed Project Agreement and any amendments thereto, and, with the exception of project Professional Services (A/E) contracts, were executed after the project start date indicated on the signed Project Agreement. Identify and report any exceptions.
- B. With the exception of Professional Services (A/E) contracts, confirm that the local project sponsor (grantee) has complied with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts, and equipment/material purchases. Identify and report any exceptions.
- C. Confirm that all publicly bid construction and material/equipment purchase contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach a written justification from local project sponsor (grantee) for their awarding any contract to someone other than the low bidder.
- D. Confirm that all change orders to the construction and material/equipment purchase contracts are germane to the approved OSLAD project scope and that any change orders of \$10,000 or more were approved by IDNR. Identify and report any exceptions and attach a copy of any change order noted as an exception.
- E. Sample a minimum of 25% of the project expenditures listed on the “Schedule of Expenditures” (sample shall represent at least 50% of total project expenditure value) and trace to the local project sponsor’s accounting record system and confirm the costs are germane to the project scope and, with the exception of project professional services (A/E fees), were incurred during the project period specified on the signed Project Agreement. Identify and report any noted exceptions.

- F. If Force Account labor (use of project sponsor's own staff to complete project construction) is listed/claimed on the "Schedule of Expenditures", sample a minimum of 20% of the listed Force Account labor charges (minimum 35% of FA labor value) to determine if the charges are allowable and germane to the project scope AND can be traced to supporting Project Sponsor time keeping records. Identify and report any unsupported charges.

March 29, 2023

Board of Commissioners and
Ms. Sarah Sandquist, Executive Director
Champaign Park District
706 Kenwood Road
Champaign, Illinois 61821

We are pleased to confirm our understanding of the procedures the Champaign Park District (the District) has asked our firm to perform. Please read this letter carefully because it is important that all parties understand and accept the terms under which we have agreed to perform our services as well as the responsibilities of the respective parties under this agreement.

Nature of the Engagement

The objective of our engagement is to apply specific procedures to the Project Billing Form for Project MC 20-321 (Virginia Theatre HVAC & System Access Upgrade) for the period from March 16, 2021 to March 16, 2023, issue a report for the District and the Illinois Department of Natural Resources (IDNR) detailing the procedures applied and our findings without providing an opinion or conclusion and communicate further as required by professional standards or as we deem appropriate. This engagement is required by your grant number MC 20-321 with the IDNR, the procedures that we will perform are prescribed by IDNR, you agree to the procedures and acknowledge that the procedures performed are sufficient and appropriate for the intended purpose of the engagement, and no other party will be requested to agree to the procedures and acknowledge that the procedures performed are sufficient and appropriate for their purposes other than the District and IDNR. Our report is intended solely for the information and use of the District and IDNR and is not intended to be, and should not be, used by anyone other than the specified parties.

Our Services

We will apply the agreed-upon-procedures listed in the attached schedule to assist you and IDNR with respect to the eligibility of costs claimed on the Project Billing Form for Project MC 20-321 by the District for the period from March 16, 2021 to March 16, 2023. Our engagement to apply agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The appropriateness and sufficiency of the procedures for the intended purpose of the engagement is solely the responsibility of the specified users of the report, and we will require written acknowledgment of that responsibility. Consequently, we make no representation regarding the appropriateness or sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the

Our report should be used only by the originally intended users and will include a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. As such, using this report for anything other than the original intent of the agreed-upon procedures could mislead the readers. You must notify us immediately if the original users of the report change.

Your Responsibilities

You will provide us with the basic information required for our services and you are responsible for the accuracy and completeness of that information. This responsibility includes providing us with access to all records relevant to the subject matter and the agreed-upon procedures, and any information that we may request to perform the procedures you have agreed upon; as well as allowing us unrestricted access to individuals within the District to whom we determine we require access.

By your signature below, you acknowledge and understand that you are responsible for the presentation of the eligibility of costs claimed on the Project Billing Form for Project MC 20-321 and for determining the sufficiency and appropriateness of the procedures for your intended purpose. You are also responsible for and agree to provide us with written representations acknowledging the sufficiency and appropriateness of the procedures for the intended purpose of the engagement, as well as informing us of all known matters contradicting the subject matter, including any communications you have had with regulatory agencies or others affecting the subject matter; communications received subsequent to the period addressed in the subject matter, stating that you are not aware of any material misstatements in the subject matter, and any other representations we deem necessary.

In addition, you are responsible for all management decisions and functions. This includes all management responsibilities and for overseeing our consultation on the application of U.S. generally accepted accounting principles, various business planning and consulting, and any other non-audit services that we provide by designating an individual, preferably within senior management, who possess suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

At the conclusion of our engagement, you agree to provide us with a management representation letter that will confirm your understanding of your responsibilities as defined in this letter, which includes your responsibility for the presentation of the eligibility of costs claimed on the Project Billing Form for Project MC 20-321, and for determining that the agreed-upon procedures are sufficient and appropriate for your particular purpose.

Other Matters

We expect to begin our agreed-upon procedures engagement in March of 2023 and issue our report thereafter.

In accordance with the terms and conditions of this agreement, the District shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written

unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is our policy to keep records related to this engagement for seven years. The working papers for this engagement are the property of Martin Hood LLC and constitute confidential information. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. We do not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period the Firm shall be free to destroy our records related to this engagement.

The District understands and acknowledges that the Firm has spent and will continue to spend considerable resources on the selection and development of its personnel, such that the personnel constitute valuable "assets" of the firm. Furthermore, professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, you must inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity.

The District further recognizes that it would be detrimental to the Firm if the Client were to convert such assets of the Firm by inducing away the firm's personnel. In recognition that said detriment would be substantial and real, although that detriment would be difficult to measure, and in consideration of this agreement and the services provided under it, the Client agrees to pay compensation to the Firm for any such detriment. Accordingly, until six (6) months have elapsed since the firm last performed services, the Client will not solicit for employment any personnel of the Firm who assisted in providing services to the Client at any time in the prior year without first obtaining the written consent of the Firm. The Client will not be considered to have breached its obligations hereunder by generally advertising available positions and hiring personnel who respond to such advertisements on their own initiative without direct or indirect solicitation, inducement, or encouragement from the Client. In the event the Client materially breaches any provision of this agreement and hires a firm employee without the prior written consent of the Firm, the Client shall pay the firm liquidated damages. The parties agree to liquidated damages in recognition that lost profits from the solicitation of a firm employee are difficult to ascertain and that the parties prefer to avoid costly litigation over the amount of lost profits. Thus, the parties agree to set liquidated damages in the amount of 60 percent of the solicited employee's average weekly salary in the year prior to the employee's separation from the Firm, multiplied by the number of weeks that remain in the 6-month non-solicitation period at the time when the solicited employee separates from the Firm or begins working for the Client, whichever is earlier. The parties agree that such liquidated damages are intended to be a reasonable forecast of just compensation in advance and that they are not intended to be a

RESPONSE:

This letter correctly sets forth the understanding of the Champaign Park District.

Signature of Agent authorized to sign on behalf
of Champaign Park District

Title

Date

- F. Confirm that local matching dollars (if applicable) for the project did not include federal or other state funds. Identify and report any exceptions.

- G. Confirm that "Prevailing Wage" language was included in any/all construction contracts. Identify and report any exceptions.

	A	B	C	D	E	F	G	H	I
1	Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments	
2	Customer & Community Focus (2022-2023)	Engage the community	Determine and implement methods and best practices to receive, evaluate, and respond to community communications.	Create social media policy for social media communication record retention		Chelsea Norton		Researching best practices	
3		Develop diverse programs for all residents	Evaluate local language barriers and determine appropriate responses (i.e., bilingual staff, ESL programming, marketing and scholarship material translation).	Create survey to determine language barriers & recommendations from public		Chelsea Norton		In progress.	
4		Develop diverse programs for all residents	Identify new teen programming to support the efforts to reduce violence in the community.	Working with community and partners to identify current needs/trends for Teens	Establish new programs/events that follow current trends to the interest of Teens	Jameel Jones	Rec. Dept. Team	Researching to identify options with Rec Dept Team; current Coalition partners and Interns	
5		Encourage customer loyalty	Investigate the effectiveness of current retention efforts (i.e., messaging, targeted sales, segmentation), analyze registration experience, and survey repeat and non-returning customers.	Determine current efforts & review current survey responses	List of current methods and survey results	Jimmy Gleason	Rev. Fac. Team, Marketing	In progress.	
6				Design a new survey	New survey complete and sent out	Jimmy Gleason			
7				Analyze new survey	Graphs and data	Jimmy Gleason			
8				Report about findings	Report and recommend	Jimmy Gleason			
9		Ensure participant/user safety	Utilize the safety committee to assess the safety of CPD parks and facilities and make recommendations.	Review current practices and evaluative tools to assess the safety of parks/facilities	Safety evaluation process	Jarrod Scheunemann	Safety Committee, Facility Managers, OPS staff	Presented active intruder training. Team is working on next steps.	
10				Document ideas and concerns for current process	Assessment database	Jarrod Scheunemann			
11				Analyze data	Graphs and data	Jarrod Scheunemann			
12				Report about findings	Report and recommendations	Jarrod Scheunemann			
13		Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
14	Customer & Community Focus (2023-2024)	Engage the community	Develop and implement a plan to increase staff's involvement with community service organizations.	Work with Volunteer Coordinator to create list of organizations, determine best way to reach them		Chelsea Norton		Drafting list with Volunteer Coordinator and HR	
15		Develop diverse programs for all residents	Identify underserved populations and develop strategies to create opportunities for their participation in programs, facilities, and services.	Evaluate options including community needs assessment		Chelsea Norton			
16		Develop diverse programs for all residents	Implement new programs and services that enhance the diversity of the offerings of the Park District. Develop a customer loyalty program that includes a reward system to recognize, reward, and encourage extraordinary program service.	Researching options for next FY.	Establish new programs/events that follow current trends to the interest of Teens	Jameel Jones	Rec. Dept. Team & DEI Chairs for CPD	Researching to identify options with Rec Dept Team and Interns	
17				Examine current efforts	Compiled finding of efforts	Jimmy Gleason	Team of Rev Facilities and Rec staff	Prepared action steps and deliverables for FY24.	
18				Research/brainstorm opportunities and rewards	List of opportunities/options	Jimmy Gleason			
19		Ensure participant/user safety	Implement recommendations from interdepartmental safety evaluation team	Develop District plan	Finalized plan for District	Jimmy Gleason	Safety Committee	Prepared action steps and deliverables for FY24.	
20				Identify goals and action steps to address recommendations	One year action plan	Jarrod Scheunemann			
21				Assign a lead for each goal to create a proposal to implement goals and action steps	Adhoc safety teams	Jarrod Scheunemann			
22				Team leads present proposals to Department Heads	Proposals and presentation	Jarrod Scheunemann			
23		Executive Director approves, denies, or forwards requests	Review with justification for approval or denial	Jarrod Scheunemann	Safety Committee				
24		Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
25		Customer & Community Focus (2024-2025)	Engage the community	Create opportunities for our residents to reach out to our Board members.	Survey public and board to determine barriers/need		Chelsea Norton		
26	Develop diverse programs for all residents		Identify future opportunities for programs and services; based on demographic changes, performance of existing programs and services, financial feasibility and industry trends.	Evaluate registration records, survey public on needs		Chelsea Norton			
27	Develop diverse programs for all residents		Evaluate and build on community partnerships for diversity.	Will review qualifying (current/future) partnerships with intent to identify potential partners and build upon existing	Program evaluations; public/staff recommendations	Jameel Jones	Rec. Dept. Team & DEI Chairs for CPD	Researching to identify options with Rec Dept Team and Interns	
28				Formulate team	Team assembled	Jimmy Gleason			
29	Encourage customer loyalty		Create a team to evaluate current datasets	Examine current efforts and data	Compiled efforts and data	Jimmy Gleason	Rev. Fac. Team, Marketing	Prepared action steps and deliverables for FY25.	
30				Brainstorm and list opportunities	Compiled list of preferred methods	Jimmy Gleason			
31				Formulate engagement and loyalty plan	Finalized plan for District	Jimmy Gleason			
32	Ensure participant/user safety		Track and provide supporting evidence of success or failure.	Develop measures to assess approved project completion status, post-project success, and denied project safety status threat level	Evaluative tool	Jarrod Scheunemann	Safety Committee	Prepared action steps and deliverables for FY25.	
33				Utilize measures to track success or failure	Assessment database	Jarrod Scheunemann			
34				Analyze data	Graphs and data	Jarrod Scheunemann			
35		Report about findings		Report and recommendations	Jarrod Scheunemann				

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
Financial Strength (2022-2023)	Efficiently align resources	Align all rental operations under one set of uniform procedures, one central contact, and sales strategies.	Compile various contracts	Contracts compiled on S Drive	Jimmy Gleason	Jarrod, Jameel, Misty, Sean, Joe K	Done
			Examine variances in contracts and determine uniformity that is necessary	Variances found to address, standardization agreed upon by team	Jimmy Gleason		Done. Variances found, working on final step of standardized contracts.
			Form central contract	Finalized standard contracts	Jimmy Gleason		In Progress.
	Efficiently align resources	Develop and implement signage sponsorship program throughout the Park District.	Assess opportunities and create signage policy		Chelsea Norton		Sponsorship packet created, additional signage options in progress
	Maximize funding opportunities	Engage all grant opportunities.	Pursue available public and private grants.	Successful grant applications.	Andrew Weiss	Kayla Myers	Staff is discussing possible projects for Board approval to apply for current round of IDNR grant funding.
	Ensure financial stewardship	Ensure PayCom and other software efficiently and effectively help staff complete necessary tasks.		In Progress	Andrea Wallace	Heather Miller	1. GL Import is not functioning at 100% yet. Therefore, payroll expense had to be input into the BS&A Accounting Software manually for Dec, Jan, Feb and now March. This is very time consuming. And particularly difficult while the Director of Finances is out on medical leave.out. But, it is done . 2. We are evaluating new budget software used to prepare budget book to determine now that there is a full-time budget manager on staff.
Enhance Parks Foundation	Align Parks Foundation goals, strategies, and efforts to support updated Park District plans.	Work with Foundation Board to set goals/strategies/priorities		Chelsea Norton		Foundation Strategic Plan being drafted, working with Foundation Board to increase funding for Capital Projects	
Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
Financial Strength (2023-2024)	Efficiently align resources	Develop new budget manual and training.			Andrea Wallace	Todd Blazaitis	Contingent upon decision about new Budgeting Book Software.
	Efficiently align resources	Develop plan for funding long-term capital projects (i.e., Sholem Aquatic Center) and align grant requests to support these efforts.	Develop FY23-24 Capital, Operational, and CIP Budget for Board Approval by 5/1/2023.	FY23-24 Budget	Andrea Wallace	Andrew Weiss, Dan Olson	In Progress.
	Maximize funding opportunities	Create a plan to study district-wide purchasing standards and policies.			Andrea Wallace		
	Ensure financial stewardship	Align bidding and selection of professional contractual services with the budgeting process and seasonal timing for projects.			Andrea Wallace		
	Enhance Parks Foundation	Evaluate the effectiveness of the Parks Foundation to enhance current initiatives and test new strategies.	Assess progress of newly determined Foundation goals/strategies		Chelsea Norton		
Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
			Determine current mix	Status determined	Jimmy Gleason	Various Rev	
			Examine current revenue streams and successes	Data on current status compiled	Jimmy Gleason		

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
Financial Strength (2024-2025)	Efficiently align resources	Strive to achieve a 60/40 tax/revenue budget mix.	Determine current areas that can improve	Current areas of shortcoming reported with strategies to improve	Jimmy Gleason	Fac, Rec, and VT Staff	Action steps and deliverables determined for FY 25
			Research new opportunities	New opportunities and strategies to implement compiled	Jimmy Gleason		
	Efficiently align resources	Monitor and identify ways to optimize cost recovery (i.e., programs, services, and Virginia Theatre shows/events).	Set standards for cost recovery	Formalized standards to achieve	Jimmy Gleason	Various Rev. Fac, Rec, and VT Staff	Action steps and deliverables determined for FY 25
			Evaluate programs, services, events to determine if they meet cost recovery standards	Report on findings	Jimmy Gleason		
			Develop plan to address current cost recovery short comings	Report on findings including plans for addressing areas of concern	Jimmy Gleason		
			Develop plan to track and analyze cost recovery annually	Tracking system in place for future years	Jimmy Gleason		
Maximize funding opportunities	Assess outside contractual services to enhance cost efficiencies.	Organize outside contractual service potential by type and Departmental relevance.	<i>Outside Contractual Services Directory</i>	Andrea Wallace	Andrew Weiss, Dan Olson	In Progress.	
Ensure financial stewardship	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.			Andrea Wallace			
Enhance Parks Foundation	Implement and scale strategies and events to grow donor engagement and giving.			Chelsea Norton			

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Status Update & Comments
Organizational Excellence (2022-2023)	Evaluate current partnerships and develop new partnerships	Evaluate all partnerships to make sure they are win-win.	Reviewing current partner structure(s); Sponsorship meeting scheduled 11/1/22 with Marketing & Development team(JJ)	Identify new partners & affiliates/update sponsorship information(JJ)	Steven Bentz, Jameel Jones, Jimmy Gleason	In progress as part of the budget review/requests/program evaluation phase for this FY. (JJ) Have renewed some partnerships at higher cut for CPD in past few months - working to evaluate CPD's cuts on all program partnerships (JG)
	Continue to strive to be innovative and creative	Develop a training program to foster creativity and innovation in CPD programs, parks, and services.			Heather Miller	Evaluate current training for SNL/PT positions as summer hiring continues. Start to develop a cohesive plan across facilities
	Further develop a culture that helps employees excel	Develop training programs that focus on improving workplace culture.	Research options to provide training on improving culture		Sarah Sandquist	Full calendar of training, focus team, and all staff meetings has been prepared. Created several interdepartmental committees to provide for more
	Board and staff working effectively and efficiently	Evaluate how effectively and efficiently the Board and staff are working together.	Current ED retiring in December 2022, work on developing goal options for the new Ed and Board members		Sarah Sandquist	Initial goal document sent to Board for review. ED has established a reoccurring meeting schedule with Board members.
Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Status Update & Comments
Organizational Excellence (2023-2024)	Evaluate current partnerships and develop new partnerships	Explore new partnerships with a variety of organizations that meet or compliment the mission of the Park District.	Reviewing current partner structure(s)(JJ)	Identify new partners & affiliates/update sponsorship information(JJ)	Steven Bentz, Jameel Jones, Jimmy Gleason	In progress as part of the budget review/requests/program evaluation phase for this FY. (JJ)
	Continue to strive to be innovative and creative	Create a method to reward staff for being innovative and creative.			Heather Miller	FY24
	Further develop a culture that helps employees excel	Create programs to implement key takeaways from cultural standards trainings.			Sarah Sandquist	FY24
	Board and staff working effectively and efficiently	Update technology hardware and software for Board members.			Sarah Sandquist	FY24
Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Status Update & Comments
Organizational Excellence (2024-2025)	Evaluate current partnerships and develop new partnerships	Create a cross-departmental team to evaluate the success of partnerships over the last two years.	Identify members for the Team (JJ)	Launch Team in FY24(JJ)	Steven Bentz, Jameel Jones, Jimmy Gleason	FY24(JJ)
	Continue to strive to be innovative and creative	Promote and celebrate staff efforts to be more creative and innovative.			Heather Miller	FY24
	Further develop a culture that helps employees excel	Effectively communicate successful outcomes of programs focused on improving culture.			Sarah Sandquist	FY25
	Board and staff working effectively and efficiently	Develop Board specific yearly goals for the Executive Director and Department Heads.			Sarah Sandquist	FY25

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Status Update & Comments
Staff Excellence (2022-2023)	Lead, develop, and offer training to staff	Develop and implement additional year-round training program for new employees.			Heather Miller	In progress.
	Lead, develop, and offer training to staff	Explore opportunities to expand benefits (non-healthcare) to part-time staff to incentivize part-time positions. (i.e., classes, activities).	Research other organization offerings, determine CPD viability and ideal options	Report on preferred expanded benefits to ED	Jimmy Gleason	In progress.
	Lead, develop, and offer training to staff	Maximize the use of Paycom for training and onboarding.			Heather Miller	All new hire/rehire onboarding is completed and tracked through Paycom
	Attract and retain quality staff	Develop a process to evaluate wages and benefits with other similar sized agencies in Central Illinois.	Determine criteria for comparative analysis	Comparative standards	Jarrod Scheunemann	Board approved salary adjustments, classifications, and salary study.
			Engage with potential study partners/agencies	Contact partners, list interested agencies	Jarrod Scheunemann	
			Develop method to collect data & collect data	Create database	Jarrod Scheunemann	
			Prepare report about data	Report/Presentation	Jarrod Scheunemann	
Welcoming and inclusive environment	Follow up on Equity, Inclusion, and Diversity committee recommendations.			Heather Miller	FY24	
Create a responsive staffing plan	Review and analyze labor allocations to evaluate the best use of CPD resources: staff time and taxpayer dollars.	Evaluate position for Finance and evaluate Martens Center staff to see if current staff can assist.		Sarah Sandquist, Jarrod Scheunemann	Promoted internally for accounting position and enhanced facility manager position with new hire who has finance skills. HR position will focus on hiring manager skillset with Finance position retaining HR benefits role. Globally, ED is meeting with all full-time staff and developing a comprehensive staffing plan.	
Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Status Update & Comments
Staff Excellence (2023-2024)	Lead, develop, and offer training to staff	Develop and implement a Supervisor's Management Training program for all supervisors.			Heather Miller	In progress.
		Create a cross-departmental team to develop and implement a high-quality onboarding program.	Identify members	Team assembled	Jimmy Gleason	Action steps and deliverables determined for FY24
			Research effective onboarding programs	Compiled research	Jimmy Gleason	
			Determine necessity of onboarding for both FT and PT	Plans set and individuals assigned areas to complete	Jimmy Gleason	
	Develop formal plan	Plan compiled, reviewed, and finalized	Jimmy Gleason			
	Develop ongoing year-round training programs for staff.			Heather Miller		
Attract and retain quality staff	Establish a process for staff to advance within the Park District through training and education.	Consult with staff to determine professional development needs. Coordinate with the leads for other training goals.		Summary Report	Jarrod Scheunemann	FY24
		Schedule, enhance, and incentivize lunch & learn and micro-learning opportunities to grow staff soft skills		Plan and Schedule	Jarrod Scheunemann	
		Encourage certifications and create a program to fill gaps/supplement certification process	Identify and establish standards, budget, and program for professional development	Jarrod Scheunemann		

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Status Update & Comments
			Establish evaluative measures for advancement and training	Create database and performance measures	Jarrod Scheunemann	
	Welcoming and inclusive environment	Celebrate and develop programs to make new staff feel welcome.			Heather Miller	Put together a small welcome package to hand out at orientation
	Create a responsive staffing plan	Create a system to measure organizational and departmental performance.			Sarah Sandquist, Jarrod Scheunemann	FY24
Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Status Update & Comments
Staff Excellence (2024-2025)	Lead, develop, and offer training to staff	Expand opportunities for staff to achieve certifications and attend conferences, trainings, and seminars related to their specific job functions.			Heather Miller	
	Lead, develop, and offer training to staff	Update training for part-time and seasonal staff.	Determine areas for standardized training, standards set, trainings developed for implementation	Standard trainings finalized for core areas such as day camp, front desk, etc.	Jimmy Gleason	Action steps and deliverables determined for FY24
	Lead, develop, and offer training to staff	Develop a leadership training program for staff.			Heather Miller	
	Attract and retain quality staff	Establish a staff mentorship program.	Research current status of staff mentorship. Coordinate wth other cross-departmental goals.	Report about study findings	Jarrod Scheunemann	FY25
			Set goals for the program	Goals and measures	Jarrod Scheunemann	
			Develop and launch pilot test program	Pilot test program	Jarrod Scheunemann	
			Assess, adjust, and launch program	Program	Jarrod Scheunemann	
Welcoming and inclusive environment	Continue to enhance opportunities to listen to staff input.				Heather Miller	Working with Marketing to develop an anonyms feedback website for staff
Create a responsive staffing plan	Develop a process to measure employee satisfaction on an ongoing basis.				Sarah Sandquist, Jarrod Scheunemann	FY25

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments	
Quality Infrastructure Management (2022-2023)	Update and maintain our maintenance standards	Evaluate current standards and update as needed.			Dan Olson		Approximately 50% done with draft 1 of Operations Standards Manual	
	Evaluate and develop future projects	Finalize the plan for the future of Prairie Farm.	Revise, update, and combine extant Prairie Farm Master Plan and Prairie Farm Operational Plan for Board Approval.	2023 <i>Prairie Farm Comprehensive Plan</i>	Andrew Weiss, Jimmy Gleason	Kayla Myers, David Galvin, Dan Olson	In Progress.	
	Evaluate and develop future projects	Evaluate adding an outdoor adventure park (bike pump track, climbing boulders, RC vehicles, etc.).	Investigate recent builds and complete site visits	Identify potential sites and possible amenities	Report of findings	Jarrod Scheunemann		Visited Evergreen build in Vernon Hills. Concrete shallow bowl is well used by bikers, skaters and roller blade users. Five site visits and four vendor reviews have been completed. Scheduling visit to see Spohn Ranch and Pump Trax USA builds at additional
			Create rough conceptual designs and cost estimates	Prepare memo for presentation and discussion	Report of findings	Jarrod Scheunemann		
			Create rough conceptual designs and cost estimates		Create rough conceptual designs and cost estimates	Jarrod Scheunemann		
					Presentation and memo	Jarrod Scheunemann		
	Evaluate and develop future projects	Evaluate the feasibility of the Champaign Park District taking a leadership role in establishing a children's museum.	Evaluating Childrens Museum vs a History Museum			Sarah Sandquist		Met with TJ Blakeman to discuss working on new History Museum that can host a childrens area
	Be a leader in sustainability	Monitor electricity, natural gas, water, and fuel consumption.				Dan Olson		Reached out to Shannon Clarkson for training. Need to restart again.
	Be a leader in sustainability	Evaluate Park District recycling programs.				Dan Olson		Updated District Recycling Capabilities and distributed to all staff on Nov. 15, 22. Title: Recycling - The CPD Way.
	Leverage technology	Continue to add cameras throughout the Park District.	Evaluate current inventory and coverage	Coordinate with safety committee's safety evaluation results	Database and site maps	Jarrod Scheunemann	Tech Team	Structured cabling project at Springer to enhance security will be complete when data rack can be removed/restored during a scheduled Holiday. Structured cabling project at DCC and DAX is scheduled to proceed in fall 2024.
			Establish priorities with cost estimates	Prepare memo for presentation and discussion	Review evaluation and discuss findings	Jarrod Scheunemann	Tech Team	
					Action plan	Jarrod Scheunemann	Tech Team	
					Presentation and memo	Jarrod Scheunemann	Tech Team	
	Leverage technology	Evaluate options for a new phone system for the Park District.	Investigate new phone system options	Request Quotes from qualified vendors.	Reach out to select vendors for quotes	Jarrod Scheunemann	Tech Team	The Crexendo phone system has been launched. The tech team continues to troubleshoot minor issues as they develop.
Build out new phone system and train staff			Launch new phone system and troubleshoot issues	Board approves new vendor.	Jarrod Scheunemann	Tech Team		
				New phone system	Jarrod Scheunemann	Tech Team		
				New phone system	Jarrod Scheunemann	Tech Team		
Leverage technology	Evaluate various software for success: MainTrac, RecTrac, Purchasing software, etc.	Complete situation analysis of current software (i.e., usability, fees, satisfaction levels, weaknesses)	Review findings and determine if there are any software issues that need to be addressed	Report on findings	Jarrod Scheunemann		Jimmy Gleason is currently working with SmartRec to prepare an estimate for services and has been assessing registration software.	
		Find and evaluate replacement software (if needed).	Develop action plan for items that need to be addressed.	Priorities matrix	Jarrod Scheunemann			
				Proposals	Jarrod Scheunemann			
				Action plan	Jarrod Scheunemann			
Improve Trail System	Review and update 2017 <i>Park District Trail Plan</i> .	Review 2011 and 2017 Trails Plan agency objectives; revise.	2024 <i>Champaign Park District Trails Plan</i>	Andrew Weiss	Kayla Myers		FY24	
Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments	
	Update and maintain our maintenance standards	Evaluate parks, facilities and amenities for improvements (i.e., report card assessments).			Dan Olson		FY24	

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments	
Quality Infrastructure Management (2023-2024)	Evaluate and develop future projects	Evaluate sports fields, lights, turf, usage and make recommendations.	Gather data and analyze	Formal report with results and recommendations	Jimmy Gleason	Andrew Weiss	FY24	
	Evaluate and develop future projects	Create a committee to evaluate and recommend land purchases for parks to the Board for review and prioritization.	Identify committee members and form team Establish goals for evaluation and develop evaluative measures to achieve goals. Evaluate current property and community needs Memo and presentation highlighting current state of Park District land holdings and recommendations for the future	Committee and meeting schedule Goals and evaluation form Report on findings Memo and presentation	Jarrold Scheunemann Jarrod Scheunemann Jarrod Scheunemann Jarrod Scheunemann		FY24	
	Evaluate and develop future projects	Evaluate establishing an outdoor ice-skating rink.			Sarah Sandquist		FY24	
	Be a leader in sustainability	Track waste of recyclable materials and trash.			Dan Olson		FY24	
	Be a leader in sustainability	Evaluate solar energy for Park District energy needs			Dan Olson		FY24	
	Leverage technology	Continue to add WIFI throughout the parks and facilities.	Evaluate current inventory and coverage Data analysis Establish priorities with cost estimates Prepare memo for presentation and discussion	Database and site maps Report on findings Action plan Presentation and memo	Jarrold Scheunemann Jarrod Scheunemann Jarrod Scheunemann Jarrod Scheunemann	Tech Team Tech Team Tech Team Tech Team	FY24	
	Leverage technology	Evaluate the effectiveness of the Park District APP's communication with residents.	Complete situation analysis of current APP (i.e., usability, fees, satisfaction levels, weaknesses) Review findings and determine where the APP and related processes can be improved or leveraged Develop action plan for items that need to be addressed. Prepare memo for presentation and discussion	Report on findings Priorities matrix Action plan Presentation and memo	Chelsea Norton Chelsea Norton Chelsea Norton Chelsea Norton		Done - eliminated APP	
	Leverage technology	Evaluate and update websites (i.e., CPD, CUSR, Virginia Theatre).	Develop evaluation tool for current websites (i.e., usability, satisfaction levels, weaknesses, current content) Review findings and set priorities Develop action plan for items that need to be addressed. Prepare memo for presentation and discussion	Report on findings Priorities matrix Action plan Presentation and memo	Chelsea Norton Chelsea Norton Chelsea Norton Chelsea Norton		VT website redesign complete, CUSR & CPD website redesign in FY 24	
	Improve Trail System	Review and update 2017 Park District Trail Plan .	Review 2011 and 2017 Trails Plan agency objectives; revise.	2024 Champaign Park District Trails Plan	Andrew Weiss	Kayla Myers	FY24	
	Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
	Quality Infrastructure Management (2024-2025)	Update and maintain our maintenance standards	Develop a long-range plan for ongoing annual maintenance of facilities, parks and amenities.			Dan Olson		FY25
		Evaluate and develop future projects	Evaluate adding a recreation center in NW Champaign.	Evaluate success of current rec centers; market research on possible NW center	Report with findings and recommendation	Jimmy Gleason	Andrew Weiss, Jameel Jones	FY25
		Evaluate and develop future projects	Evaluate adding a nature center and environmental programs.	Assess previous plans and review regional competition/coverage Research other nature center locations, square footage, amenities, programming, staffing and budgets Develop cost estimates and budget Prepare memo for presentation and discussion	Memo on findings Memo on findings Cost estimates and budget Presentation and memo	Jarrold Scheunemann Jarrod Scheunemann Jarrod Scheunemann Jarrod Scheunemann		FY25
		Evaluate and develop future projects	Evaluate potential improvements at Sholem Aquatic Center.			Sarah Sandquist		FY25
Be a leader in sustainability		Evaluate the conversion to electric vehicles/charging stations.			Dan Olson		FY25	
Be a leader in sustainability		Investigate converting impervious surfaces to pervious paving materials.			Dan Olson		FY25	
			Develop system to collect and assess new opportunities	System and process for vetting new technologies	Chelsea Norton			

Strategic Priorities	Agency Goal	Department/Cross-Departmental Goal	Action Steps	Deliverable	Lead	Assist	Status Update & Comments
	Leverage technology	Evaluate and implement new technologies to improve services (i.e. social media).	Deploy system and collect information	Deploy system and collect information	Chelsea Norton		FY25
			Review data, return on investment and complete cost/time savings analysis	Data analysis	Chelsea Norton		
			Prepare memo for presentation and discussion, Implement high priority items	Presentation, memo, implementation plan	Chelsea Norton		
	Leverage technology	Evaluate ticket software at the Virginia Theatre.			Steven Bentz		FY24
Leverage technology	Evaluate the effectiveness of social media channels and investigate any new opportunities.				Chelsea Norton		FY25
Improve Trail System	Review and update <i>2017 Park District Trail Plan</i> .	Review 2011 and 2017 Trails Plan agency objectives; revise.		<i>2024 Champaign Park District Trails Plan</i>	Andrew Weiss	Kayla Myers	FY24