



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

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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!

706 Kenwood Road, Champaign, IL 61821
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.

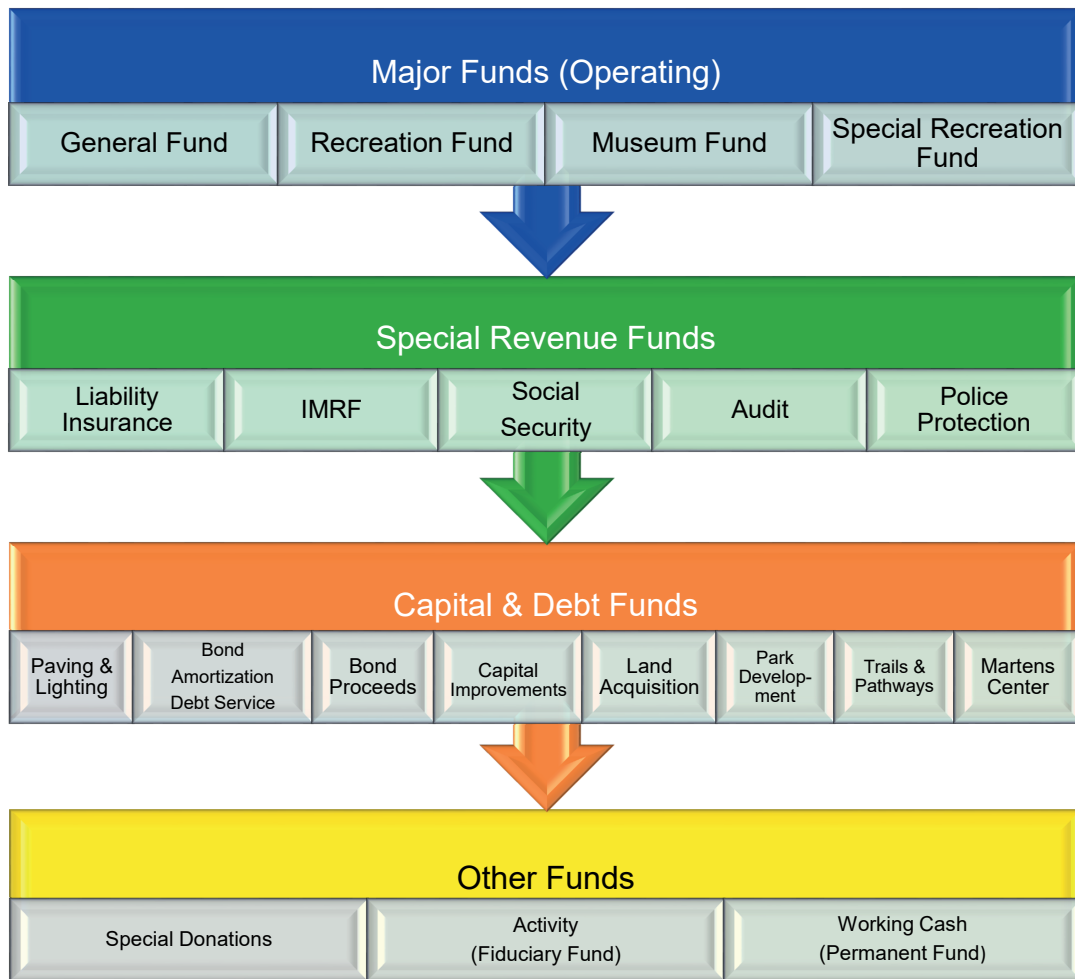
Capital Program

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 (Douglass 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 DUP 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 (CURSR), a joint program of the Park District and Urbana Park District (UPD). The Park District is the administrative district for CURSR. UPD also levies a tax for the operation of the program and ADA projects, which are included as

revenue in the overall budget. The Park District policies and procedures are followed for this specific fund.

Special Revenue Funds

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

5. **POLICE FUND** ± Property taxes are levied in this fund to contract with the City of Champaign for use of police officers when they are on site at the pools, parks, facilities and events during the year at the Virginia Theatre to help staff maintain safe facilities and events. The Park District also contracts with former police officers to assist in monitoring of parks and facilities as Park Ambassadors.

Capital & Debt Funds

1. **PAVING AND LIGHTING FUND** ± Property taxes are levied for this fund to be used for the construction, maintenance and lighting of streets, roadways, bike paths, sidewalks and parking lots within the parks and facilities maintained by the Park District.
2. **BOND AMORTIZATION FUND** ± Property taxes are levied in this fund to pay the principal, interest, and other professional fees associated with the bonds that have been issued for the Park District.
3. **BOND PROCEED FUNDS** - This fund is 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** ± The Capital Improvements Fund was established as a funding program for capital improvements and repair projects not covered by other funds. It accumulates a variety of ways, including in lieu of taxes, corporate replacement taxes, state and federal grants 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

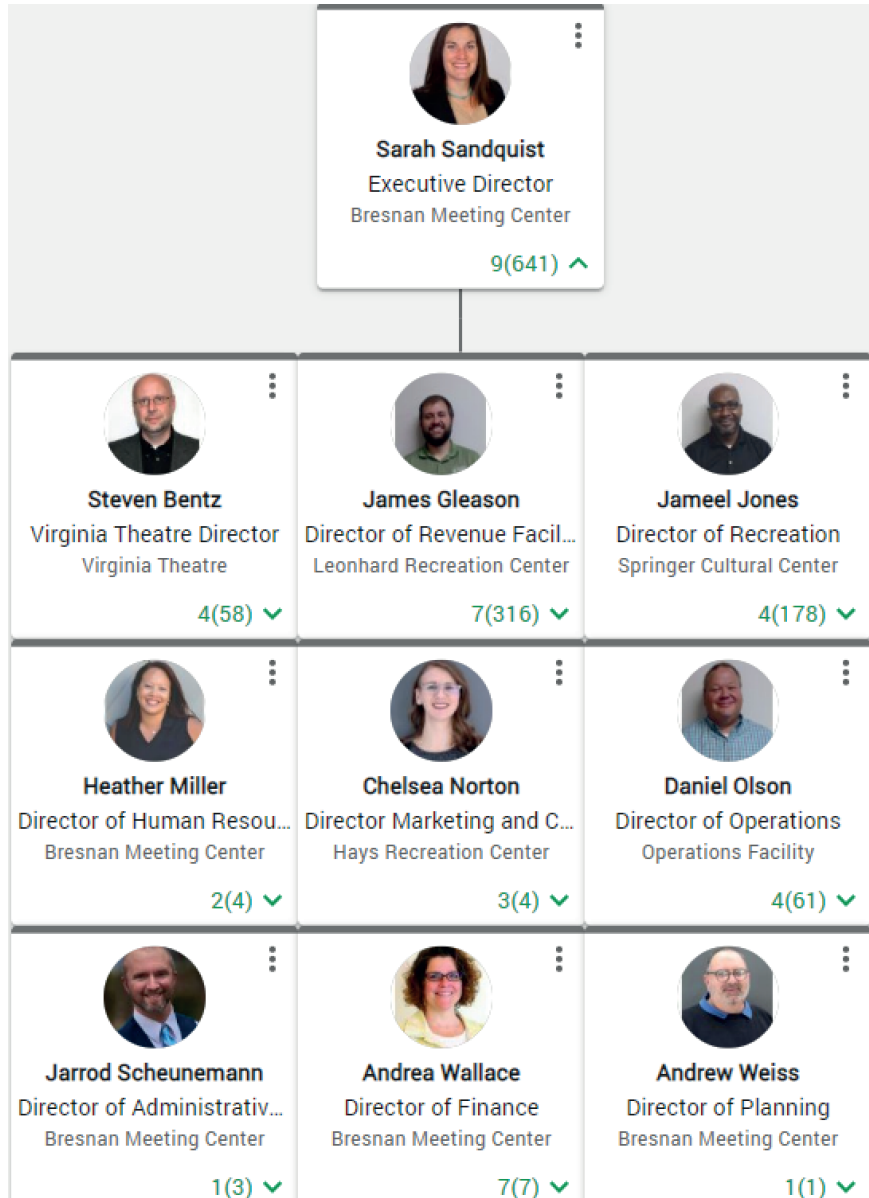
1. **ACTIVITY FUND** ± This fund accounts for special monies from Adopt-A-Park. The Park District administers the accounts, and they are audited with the other Park District funds. Each group is responsible for its own budget, but the administration of the accounts is done by Park District staff.
2. **SPECIAL DONATIONS FUND** ± The Special Donations Fund is used to account for donations and gifts that are given specifically to the Park District, and to keep track of scholarship revenue and expenditures. As of the end of the FY2008, a majority of the dollars in this fund were transferred over to the Parks Foundation.
3. **WORKING CASH FUND** ± The Working Cash Fund can only be used for temporary loans to other funds. The balance in this fund is maintained at \$250,000 with any excess from interest earned during the year credited to the General Fund. No budget is needed for this fund.

Department Fund Relationship

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

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

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

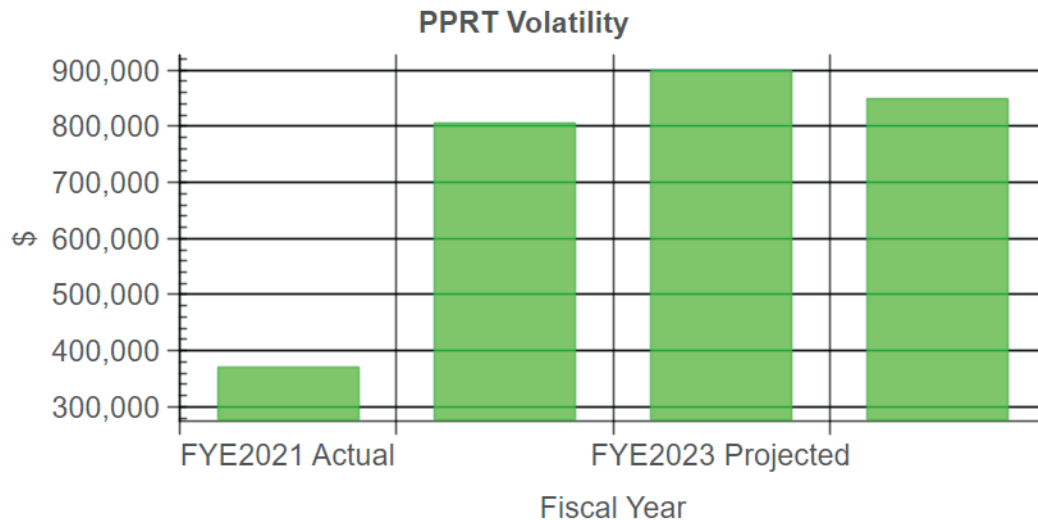
Revenues:

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.

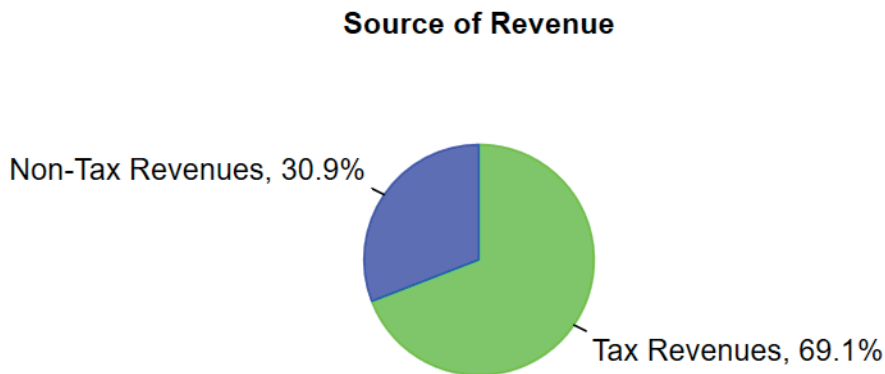
REPLACEMENT TAXES (PPRT)

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.



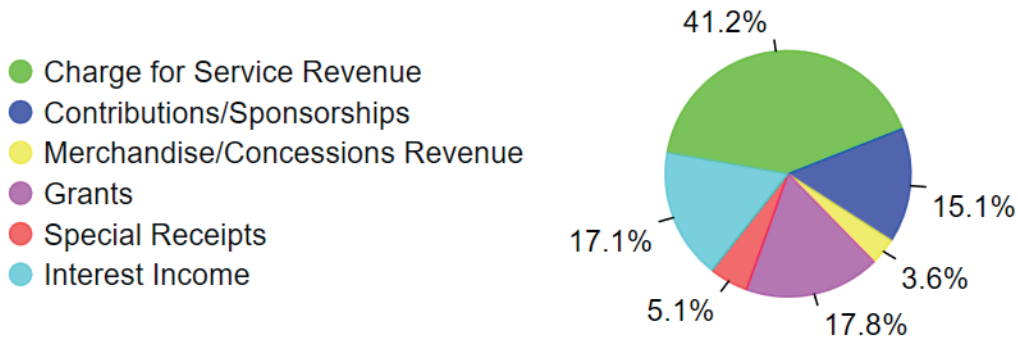
INTEREST INCOME

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)

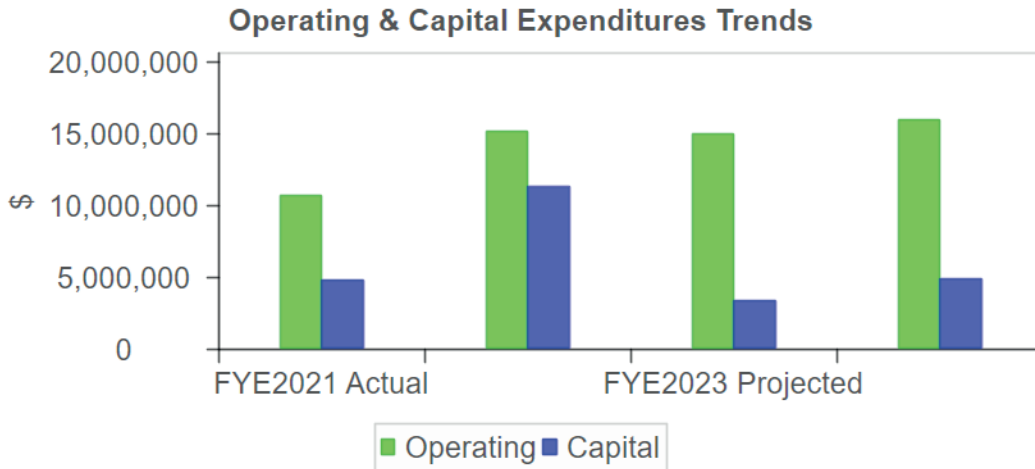
CAPITAL EXPENDITURES

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

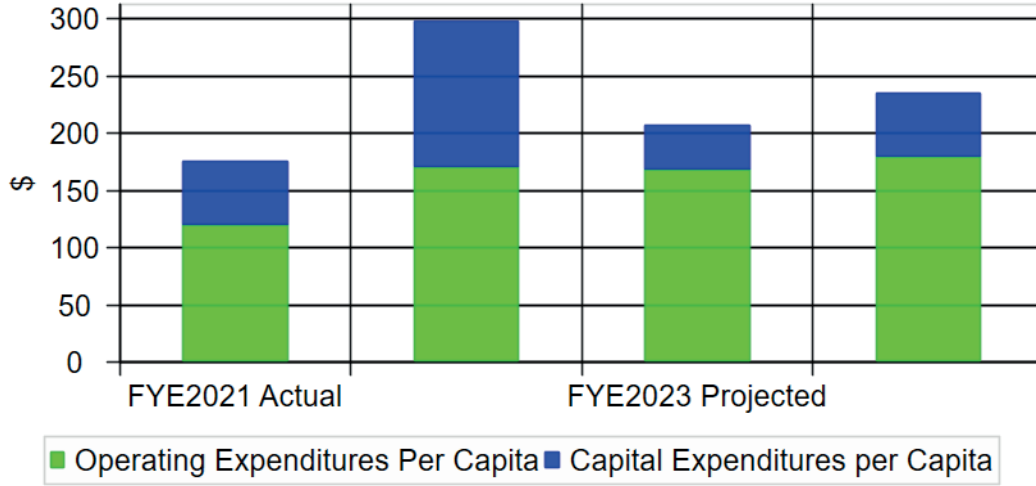
Total debt service for principal and interest in FYE2024 is 2.6% more than the prior year. As the principal payment increases annually, the interest expenditure is reduced, however not at a proportionate level. The amount paid is set by the bond amortization schedule in the loan documents, and further 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	FYE2022	FYE2023	FYE2023	FYE2024	%	%
	Actual	Actual	Budget	Projected	Proposed	Change	Change
						from	from
						PY Budget	PY Actual
Estimated Revenues							
Property Tax Revenue	13,385,617	13,955,388	14,506,800	14,612,674	15,655,189	7.9%	7.1%
Personal Property Replacement Tax	370,019	806,545	700,000	900,000	850,000	21.4%	-5.6%
Charge for Service Revenue	595,335	1,999,631	2,961,113	2,384,557	2,997,641	1.2%	25.7%
Contributions / Sponsorships	2,507,829	3,738,094	701,610	465,463	1,094,060	55.9%	135.0%
Mercdhandise/Concessions Rev	4,974	111,722	277,500	227,526	261,108	-5.9%	14.8%
Operating Grants	-	-	8,950	1,250	-	-100.0%	-100.0%
Grants	697,348	471,669	1,147,043	34,501	1,297,066	13.1%	3659.5%
Special Receipts	357,203	258,930	348,021	310,644	372,885	7.1%	20.0%
Interest Income	106,895	49,990	127,885	1,003,074	1,245,594	874.0%	24.2%
Transfers from Other Funds	2,239,379	4,346,748	2,886,724	2,875,963	1,619,500	-43.9%	-43.7%
Total Estimated Revenues	20,264,599	25,738,717	23,665,646	22,815,652	25,393,043	7.3%	11.3%
Appropriations							
Salary and Wages							
Ful-Time Salaries	3,636,714	3,976,899	4,424,237	3,904,263	4,688,118	6.0%	20.1%
Part-Time Salaries	570,047	1,551,335	2,586,645	2,062,380	2,345,115	-9.3%	13.7%
Subtotal: Salaries and Wages	4,206,761	5,528,234	7,010,882	5,966,643	7,033,233	0.3%	17.9%
Fringe Benefits	1,229,561	1,370,205	1,486,118	1,432,713	1,529,800	2.9%	6.8%
Contractual	1,169,146	1,657,688	2,144,477	2,086,422	2,618,610	22.1%	25.5%
Commodities / Supplies	436,376	781,212	998,558	991,206	1,114,125	11.6%	12.4%
Utilites	465,920	601,041	808,159	769,104	827,907	2.4%	7.6%
Insuranc e	239,631	210,871	244,205	150,252	271,150	11.0%	80.5%
Routine / Periodic Maintenance	215,511	175,753	511,783	215,886	468,600	-8.4%	117.1%
Captial Outlay	4,861,588	11,323,709	5,728,517	3,433,417	4,937,882	-13.8%	43.8%
Debt Service - Principal	460,000	480,000	495,000	495,000	515,000	4.0%	4.0%
Debt Service - Interest / Fees	84,998	64,801	51,500	51,000	45,000	-12.6%	-11.8%
Transfers to Other Funds	2,239,379	4,346,748	2,886,724	2,875,963	1,619,500	-43.9%	-43.7%
Total Appropriations	15,608,871	26,540,262	22,365,923	18,467,606	20,980,807	-6.2%	13.6%
Net Revenues Over / (Under)							
Appropriations	4,655,728	(801,545)	1,299,723	4,348,046	4,412,236	239.5%	1.5%
Beginning Fund Balance - All							
Funds	26,262,332	30,918,060	30,116,515	30,116,515	34,464,561	14.4%	14.4%
Ending Fund Balance - All Funds	30,918,060	30,116,515	31,416,238	34,464,561	38,876,797	23.7%	12.8%

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	<u>2,835,759</u>	<u>1,387,787</u>	<u>(1,332,747)</u>	<u>55,040</u>	<u>2,890,799</u>	<u>-</u>	<u>-</u>
Total Operating Funds	<u>\$25,649,127</u>	<u>\$17,809,602</u>	<u>\$13,438,702</u>	<u>\$ 4,370,900</u>	<u>\$30,020,027</u>	<u>\$3,881,410</u>	<u>\$23,247,818</u>
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	<u>54,827</u>	<u>44,349</u>	<u>(40,000)</u>	<u>4,349</u>	<u>59,176</u>	<u>-</u>	<u>-</u>
Total Other Special Revenue Funds	<u>\$ 1,435,431</u>	<u>\$ 1,279,153</u>	<u>\$ (1,313,010)</u>	<u>\$ (33,857)</u>	<u>\$ 1,401,574</u>	<u>\$ -</u>	<u>\$ -</u>
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	<u>(471,459)</u>	<u>378,072</u>	<u>-</u>	<u>378,072</u>	<u>(93,387)</u>		
Total Capital Funds	<u>\$ 7,005,551</u>	<u>\$ 6,260,353</u>	<u>\$ (6,094,095)</u>	<u>\$ 166,258</u>	<u>\$ 7,171,809</u>		
Special Donations Activity	<u>145,303</u> <u>(20,851)</u>	<u>43,935</u> <u>-</u>	<u>(135,000)</u> <u>-</u>	<u>(91,065)</u> <u>-</u>	<u>54,238</u> <u>(20,851)</u>		
Total Other Funds	<u>\$ 374,452</u>	<u>\$ 43,935</u>	<u>\$ (135,000)</u>	<u>\$ (91,065)</u>	<u>\$ 283,387</u>		
Total All Funds Combined	<u>\$34,464,561</u>	<u>\$25,393,043</u>	<u>\$20,980,807</u>	<u>\$ 4,412,236</u>	<u>\$38,876,797</u>	<u>\$3,881,410</u>	<u>\$23,247,818</u>

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	4,688,118
FULL-TIME SALARIES AND WAGES	3,636,714	3,976,899	3,904,263	4,688,118
S12.70202 Part-Time Seasonal Wages	570,047	1,551,335	2,062,380	2,345,115
PART-TIME SEASONAL WAGES	570,047	1,551,335	2,062,380	2,345,115
TOTAL SALARIES AND WAGES	4,206,761	5,528,234	5,966,643	7,033,233
S02.53132 Dental Insurance	19,477	20,539	22,259	24,000
S02.53133 Medical Health Insurance	593,243	613,618	591,622	631,300
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	1,529,800
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	111,930
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	2,618,610
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

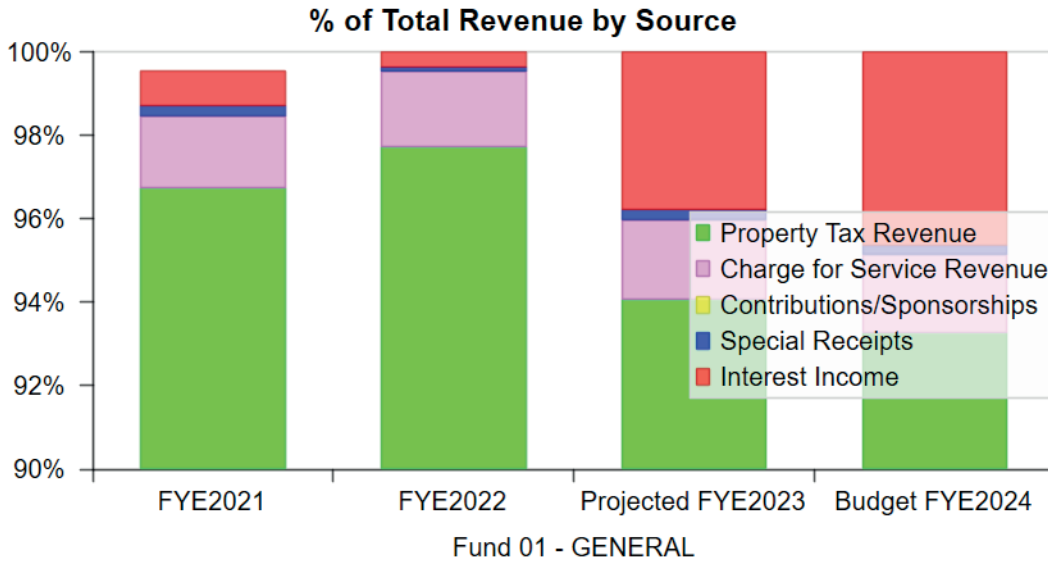
SUMMARY-7

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

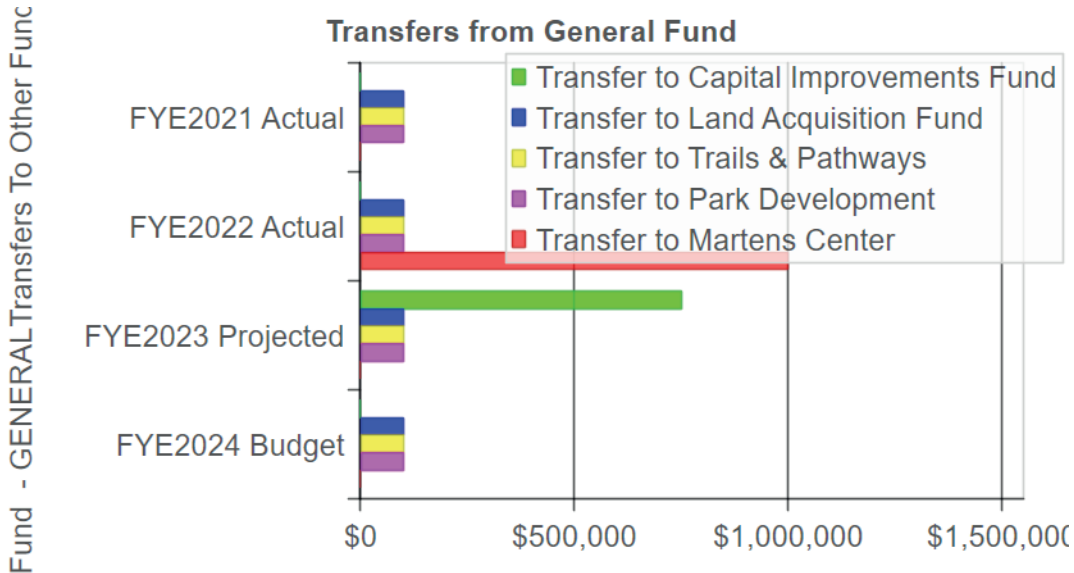
Principal Responsibilities

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.



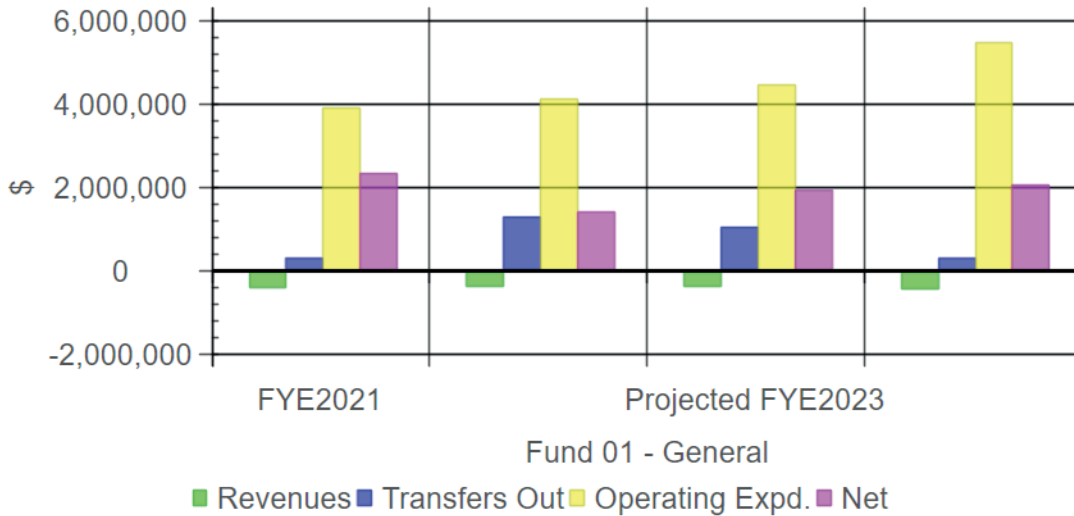
General Fund

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.

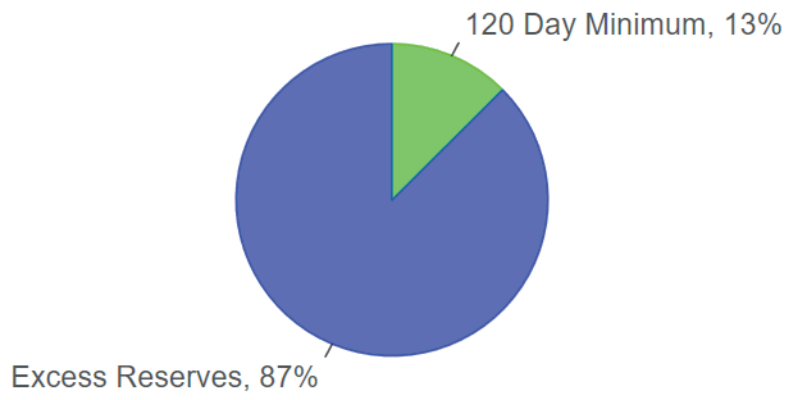
Utilities are projected to increase 7.16%, reflecting increased rates that went into effect during the prior fiscal year and not necessarily additional use.

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.

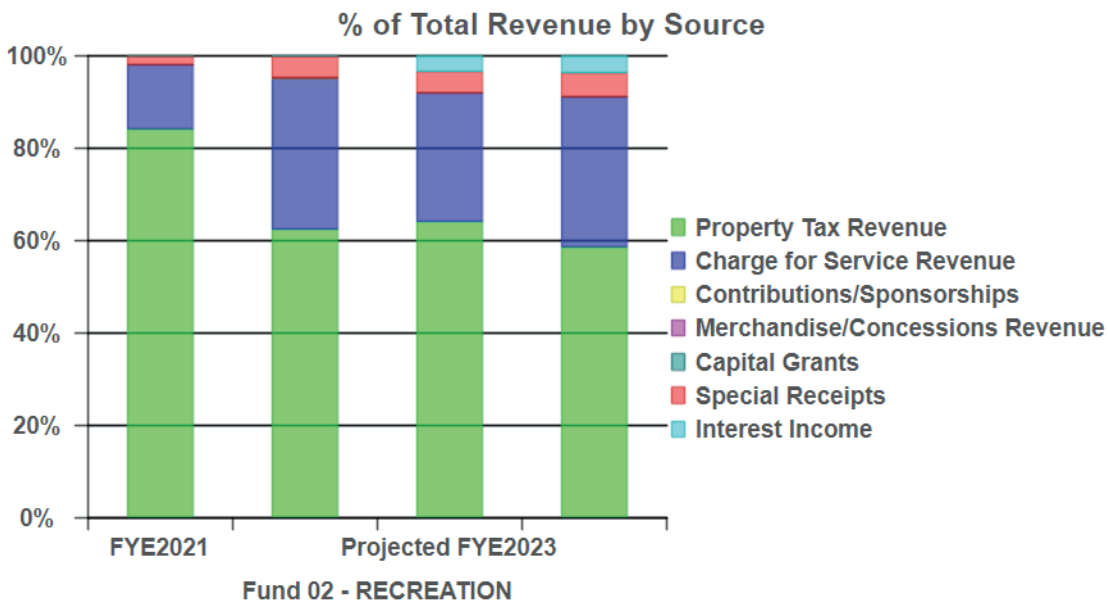
FACILITIES/BALL FIELDS – accounts for programs and activities at the newly-opened Martens Center, Hays Recreation Center, Douglass Community Center, Douglass Annex, Douglass Library, Leonhard Recreation Center, Kaufmann Lake, Dodds Tennis Center and recreation/cultural activities at Springer Cultural 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.

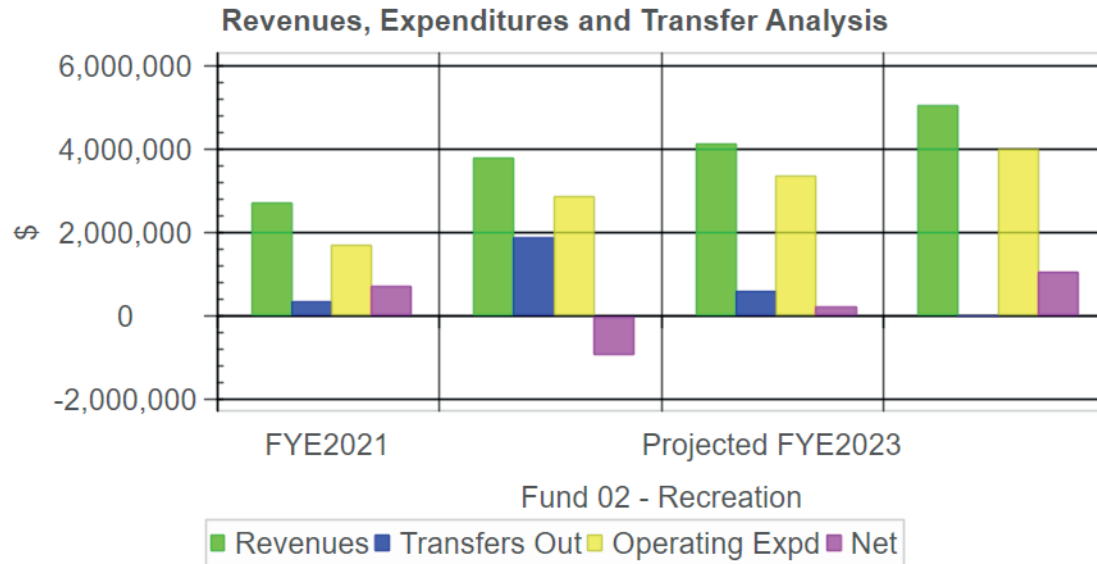
YOUTH PROGRAMS – accounts for summer youth, afterschool, school out days and the year-round preschool programs run by the Park District.

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.

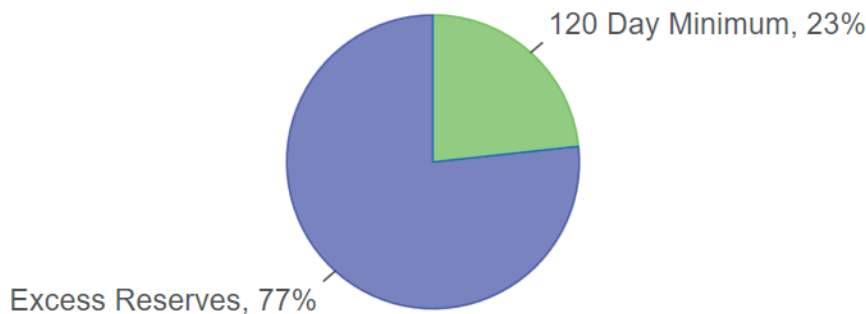
Commodities/Supplies increased 10.64%, specific to the restart of programming of summer youth programs, sports camps, chemicals for the pool, staff and participant uniforms, etc.

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.

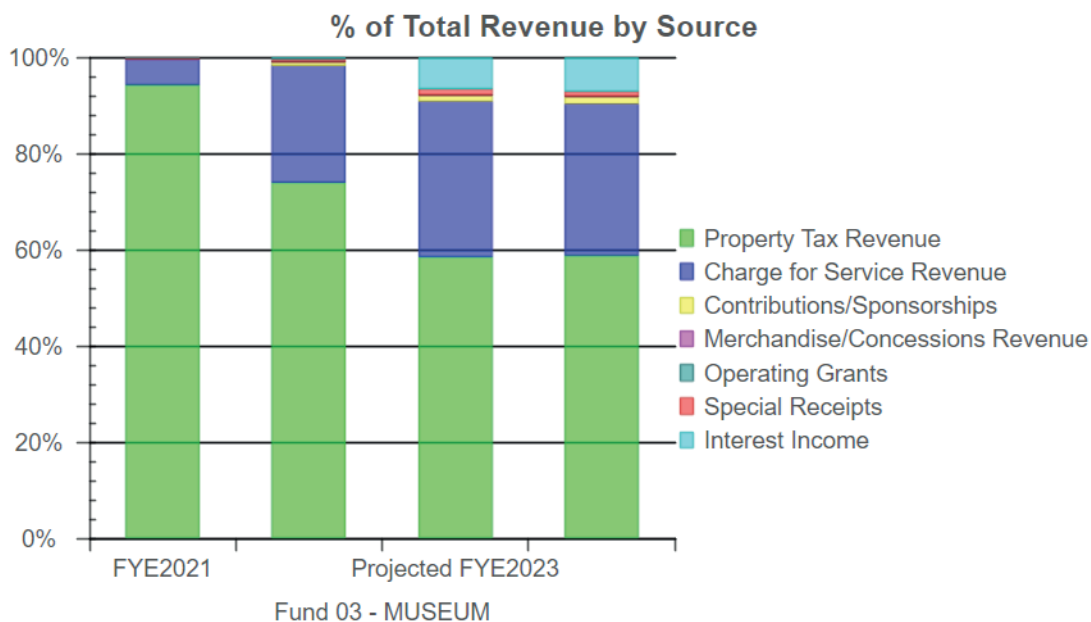
ADMINISTRATION – This was established to account for the administrative costs of the fund.

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.

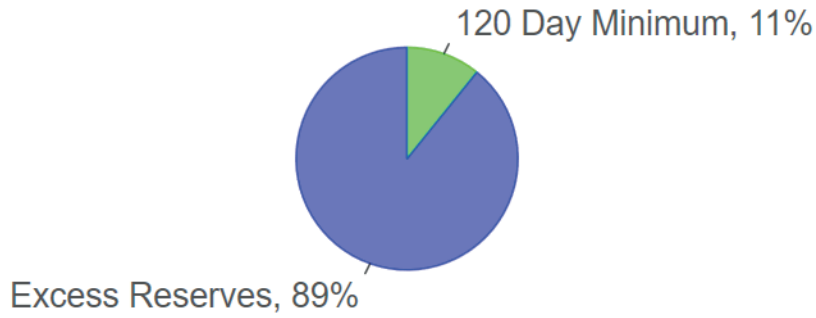
VIRGINIA THEATRE – covers all the activities at the historic Virginia Theatre. Events there range from national touring acts, both musical and comedy, as well as, local productions, films, national productions, and the internationally-recognized Roger Ebert film festival.



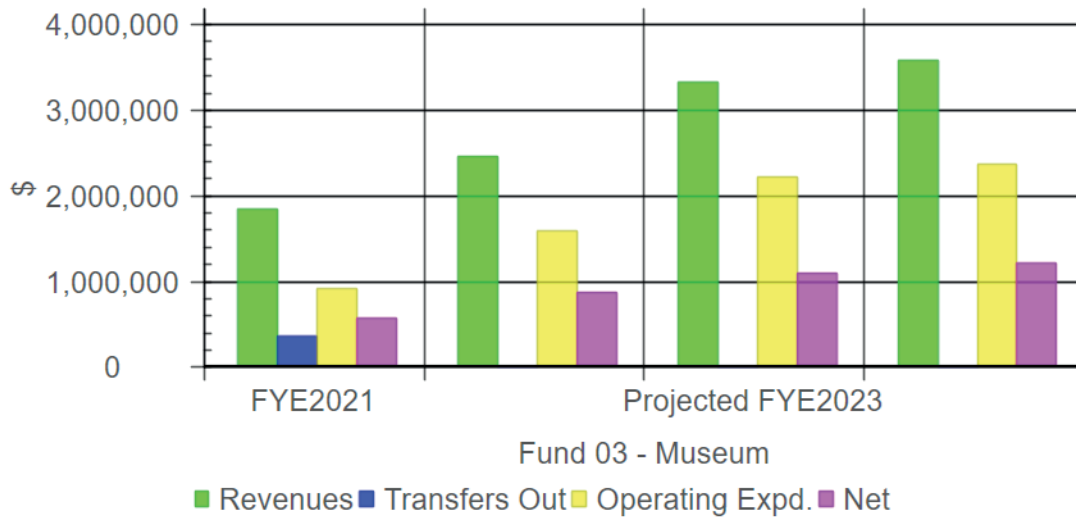
The Museum Fund has maintained \$778,484, the targeted 120 day reserve balance of operating expenditures, and is projected to have a reserve balance in excess of the target for the next fiscal year ending FYE2024 of \$6,414,664.

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.

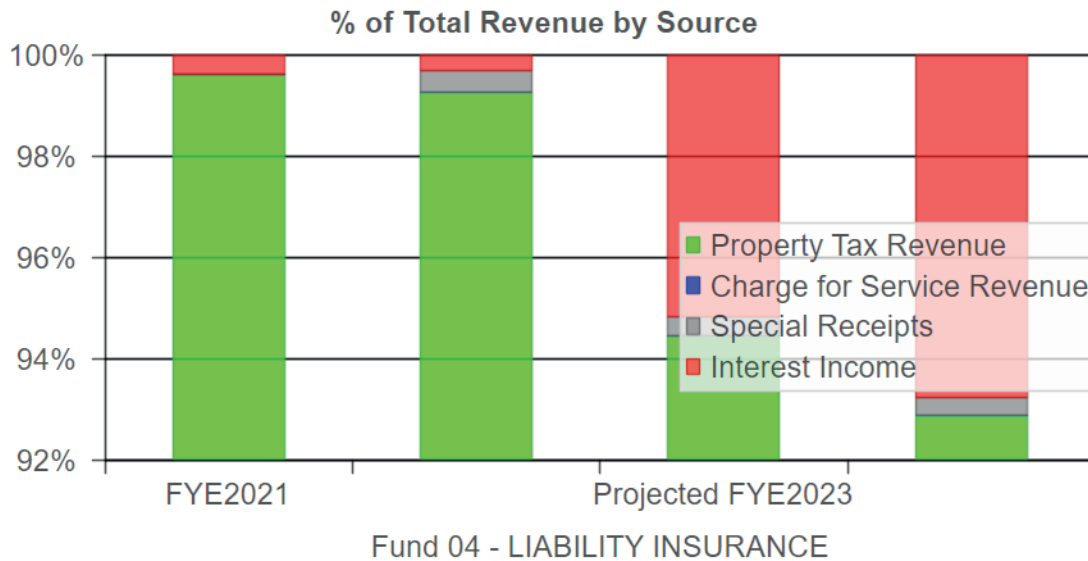
Museum Fund

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

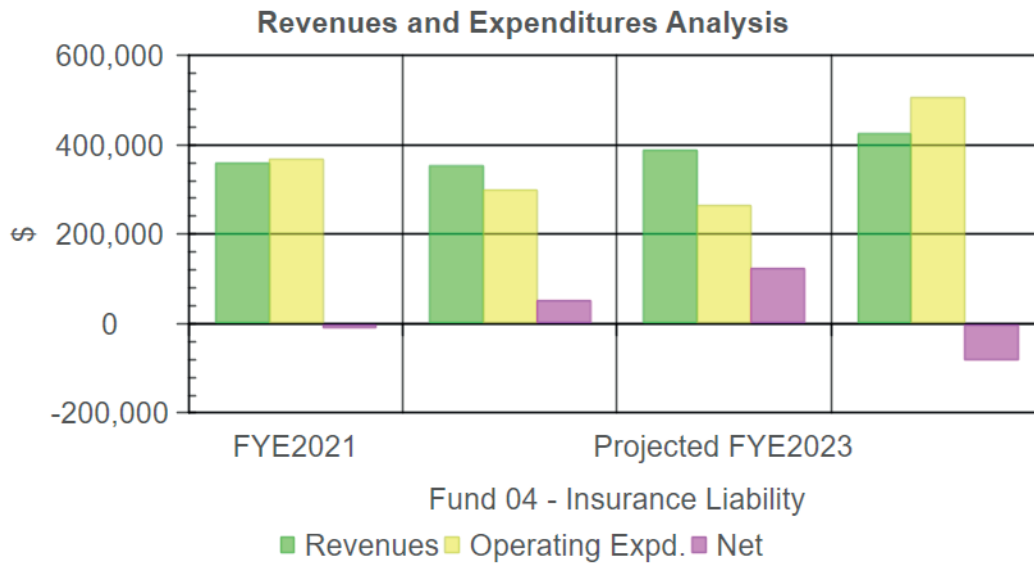
The Liability Insurance Fund covers the costs of insurance and the risk management program. Real estate taxes are levied in this fund to pay for and administer the Park District's required insurance coverage. The insurance coverage includes public officials' liability, general liability, property, workers' 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.

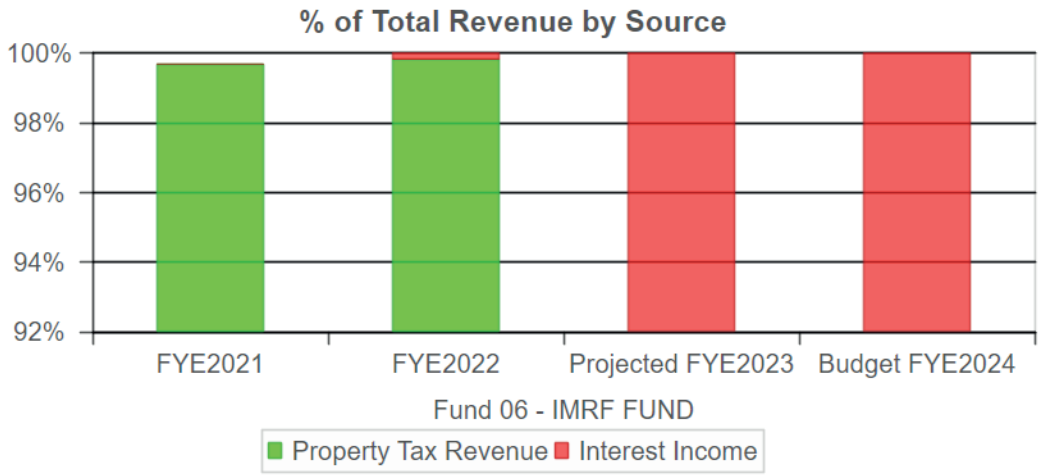
Insurance increased 86.9% based on actual salary and wage expenditures as well as experience ratings and the overall risk pool. These premiums are based on calendar year 2021 data and updated property values through PDRMA.

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.

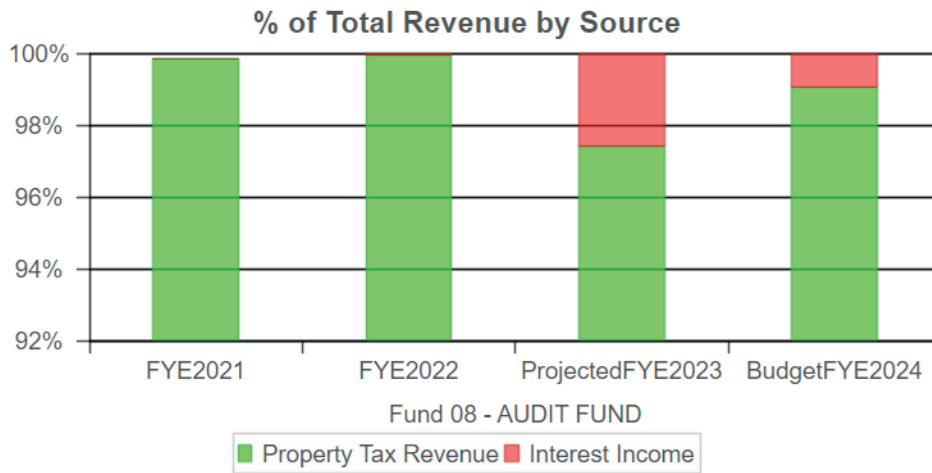
Fund 06 - IMRF FUND

	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>

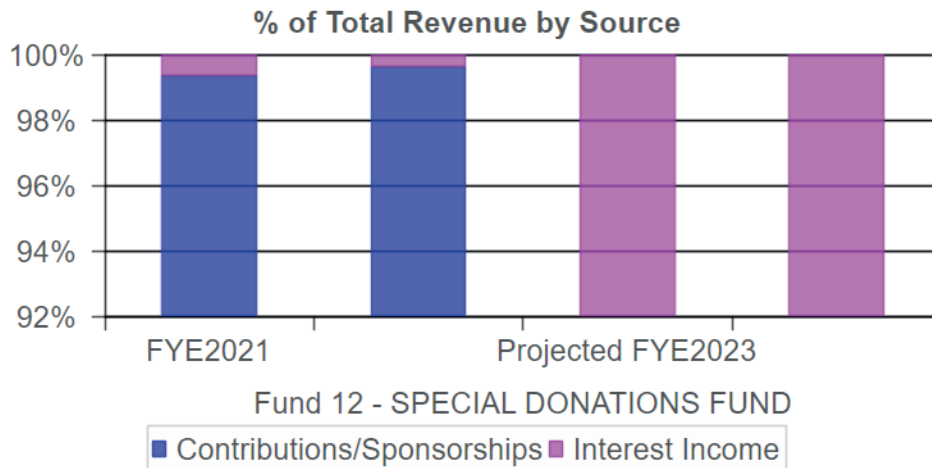
SPECIAL DONATIONS FUND

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

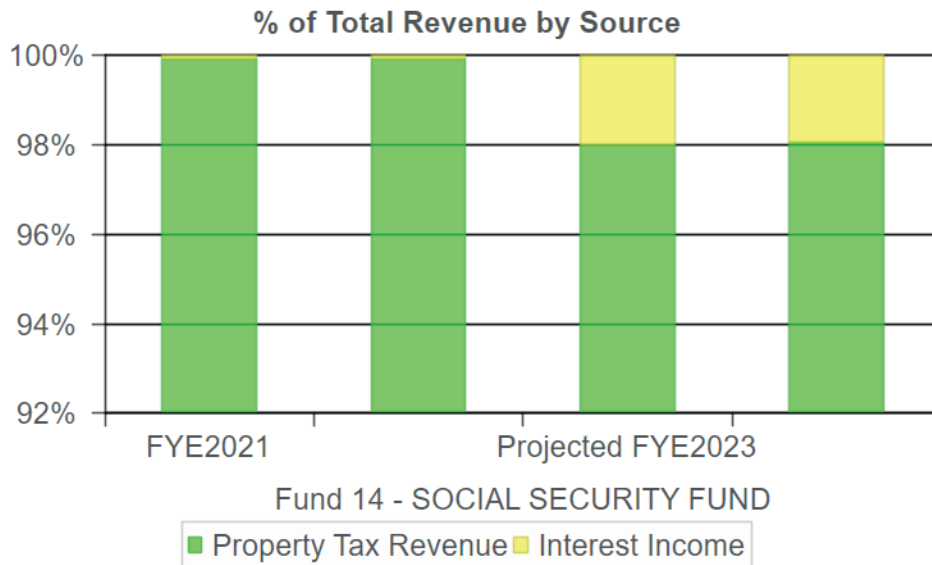
Fund 12 - SPECIAL DONATIONS FUND

	<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.



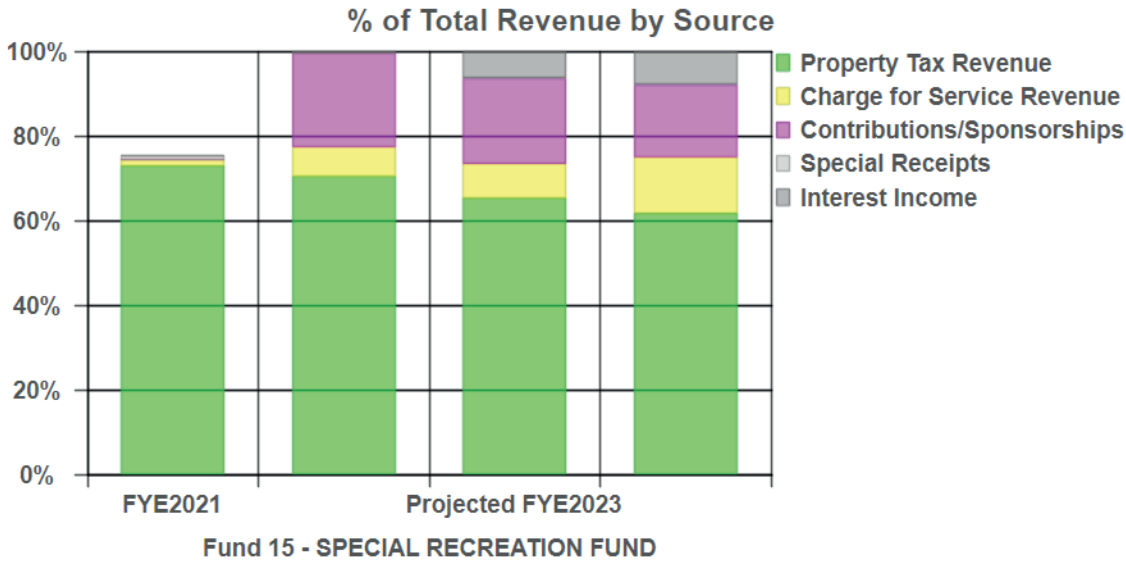
Fund 14 - SOCIAL SECURITY FUND

	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	<u>\$ 391,114</u>	<u>\$ 398,041</u>	<u>\$ 425,195</u>	<u>\$ 532,364</u>
Appropriations				
Fringe Benefits	\$ 310,081	\$ 393,139	\$ 450,000	\$ 470,000
Total Appropriations	<u>310,081</u>	<u>393,139</u>	<u>450,000</u>	<u>470,000</u>
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	<u>\$ 194,770</u>	<u>\$ 199,672</u>	<u>\$ 174,867</u>	<u>\$ 237,231</u>

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.



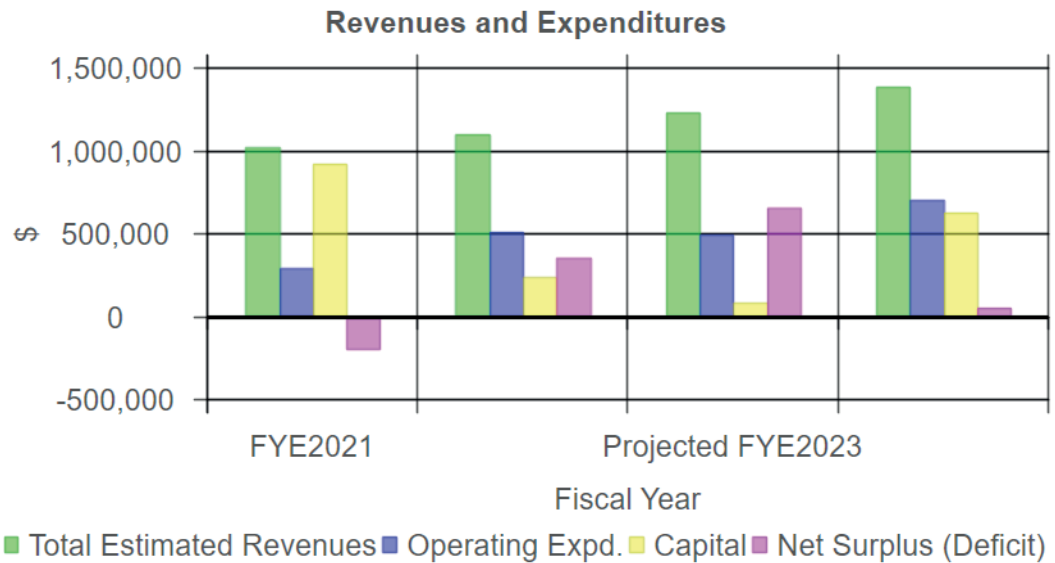
Champaign-Urbana Special Recreation (CUSR) serves people of varying ages and abilities by providing recreational programs and inclusion services, which enhance the quality of life for both Urbana and Champaign participants and residents. CUSR has an administrative four-member board composed of Champaign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

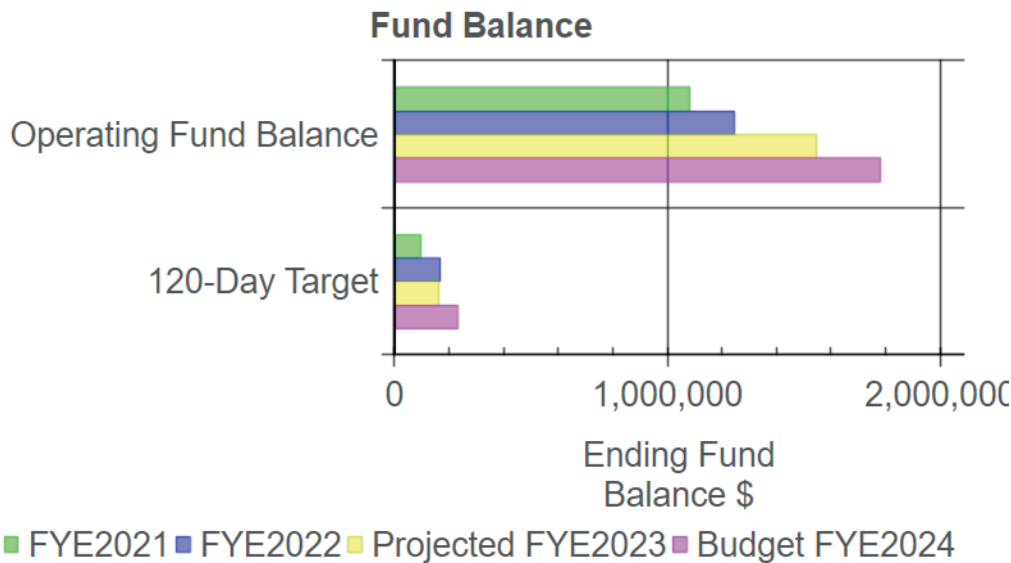
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Property Tax Revenue	\$ 744,375	\$ 776,059	\$ 805,217	\$ 858,189
Charge for Service Revenue	14,298	77,512	99,800	184,392
Contributions/Sponsorships	244,045	242,846	249,482	236,900
Merchandise/Concessions Revenue	-	-	60	-
Special 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



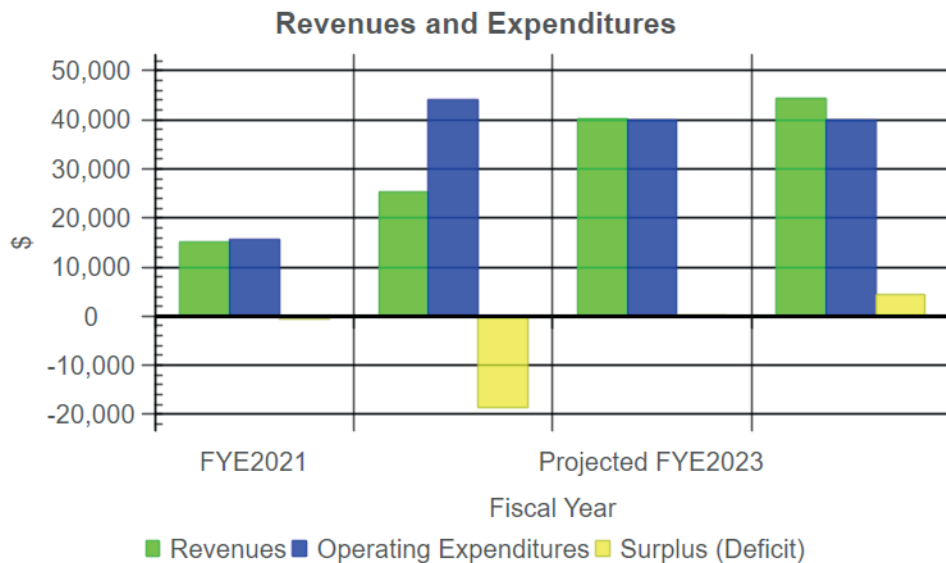
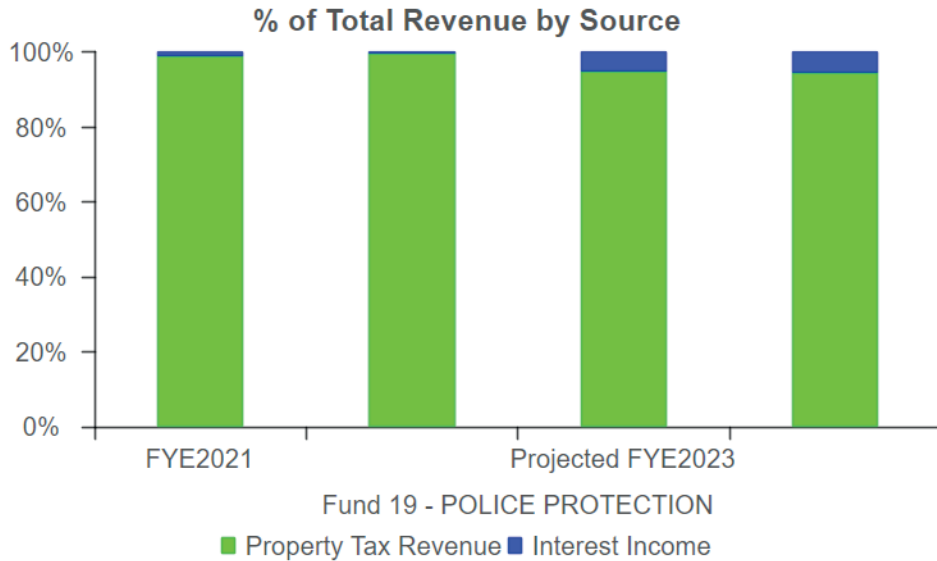
Overall expenditures increased 130.2% from projected. Of the total expenditures, \$306,262 is specific to UPD’s ADA fund balance that the Park District administers as requested. Other budgetary differences include:

- 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

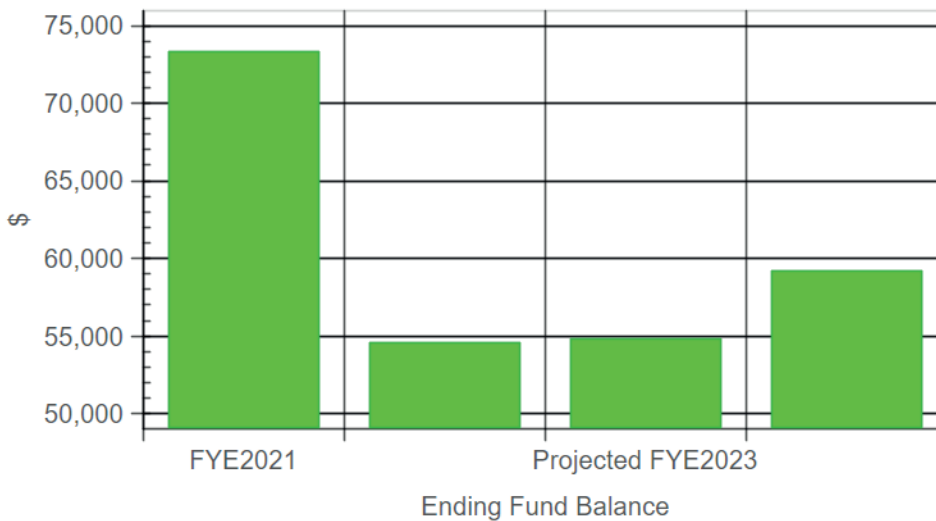
	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Target FYE2024</u>
Operating Expenditures Per Capita	\$ 0.17	\$ 0.49	\$ 0.45	\$ 0.45

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.

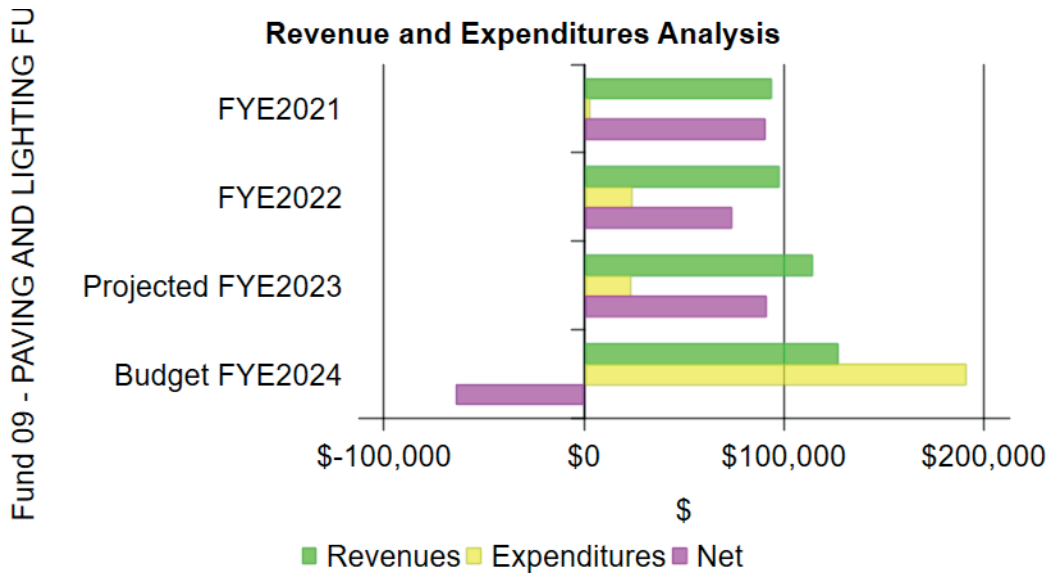
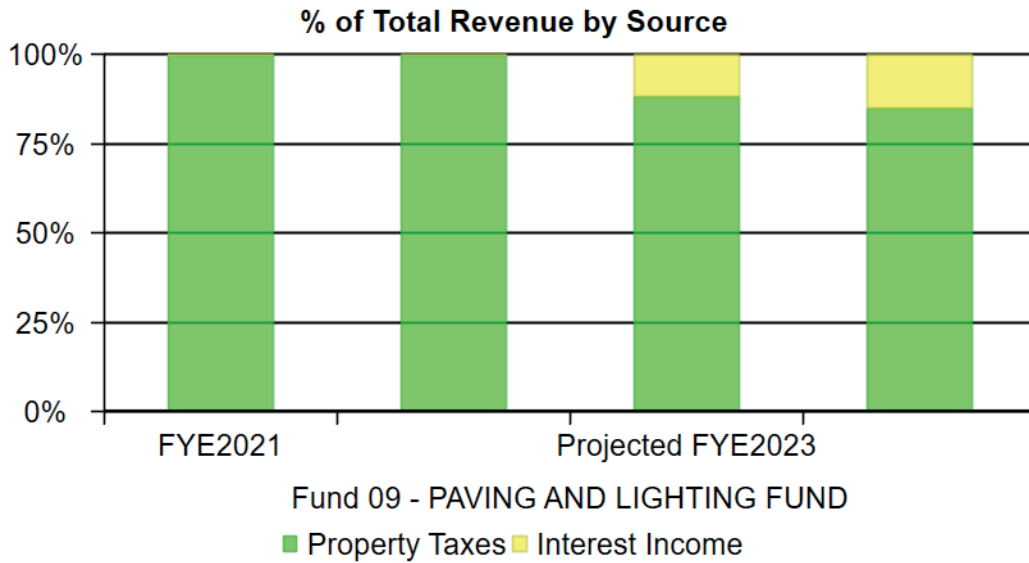
Fund Balance



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.

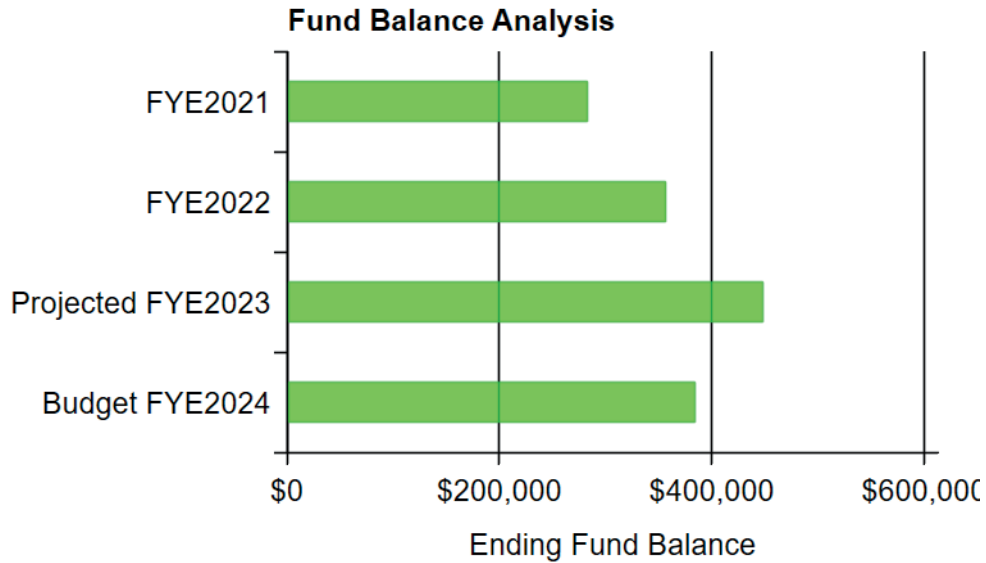


2023-2024 Goals

- 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

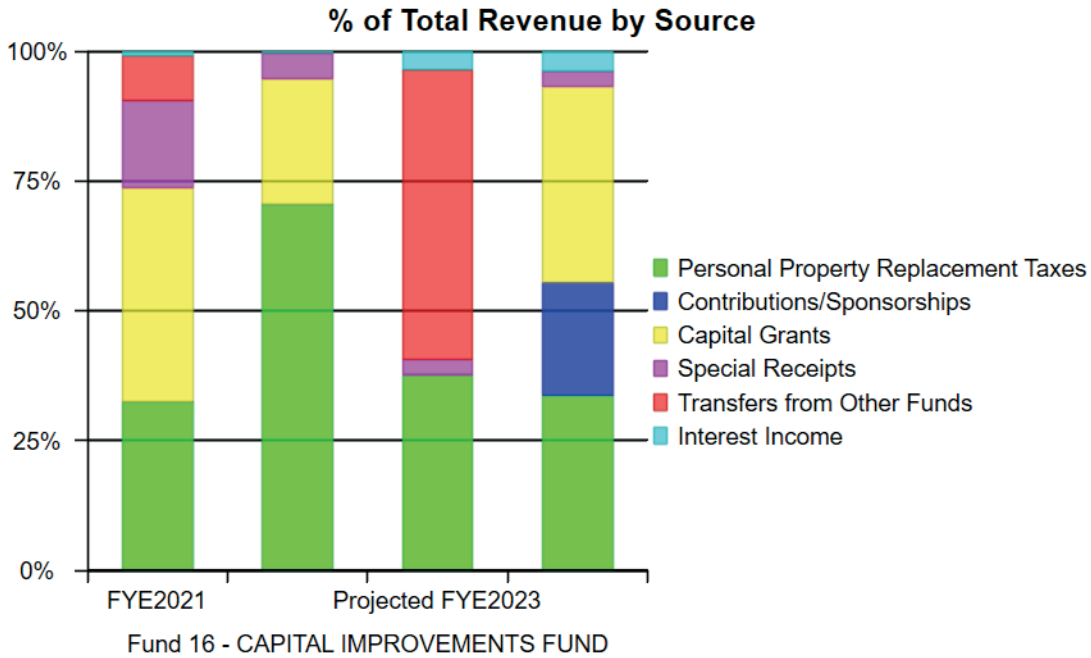
Listing of Projects for Budget Year by Category

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

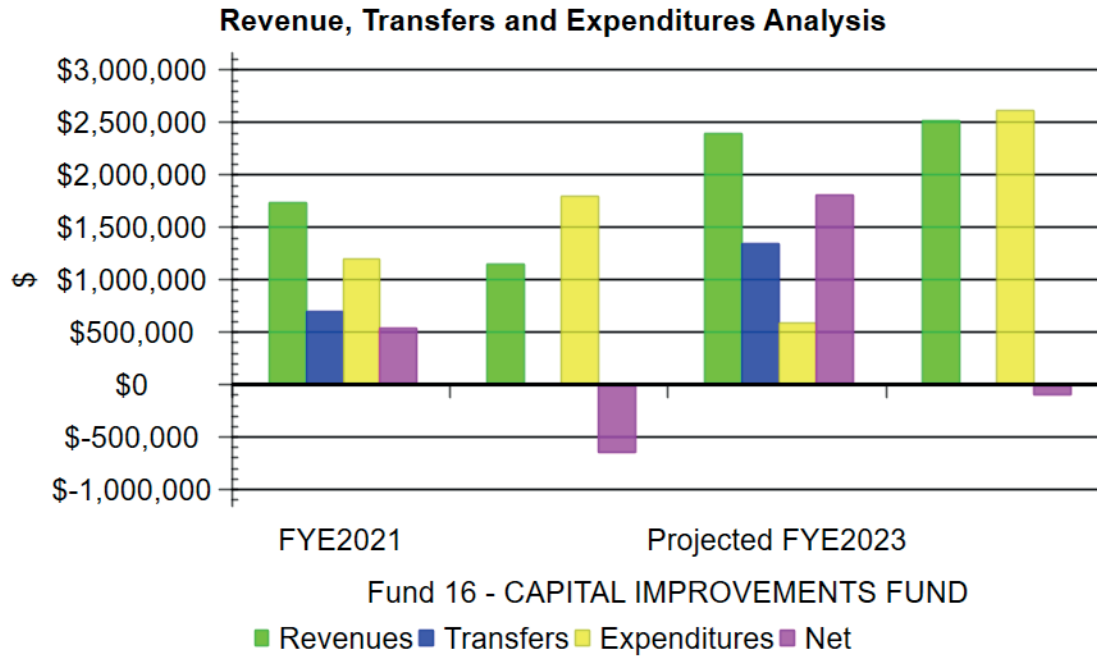
The Capital Improvement and Repairs fund was established for the development of a funding program for capital improvements and repair projects not funded by the Park District's other funds. Revenue is accumulated in this fund in a variety of ways, including corporate property replacement taxes; state, 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.

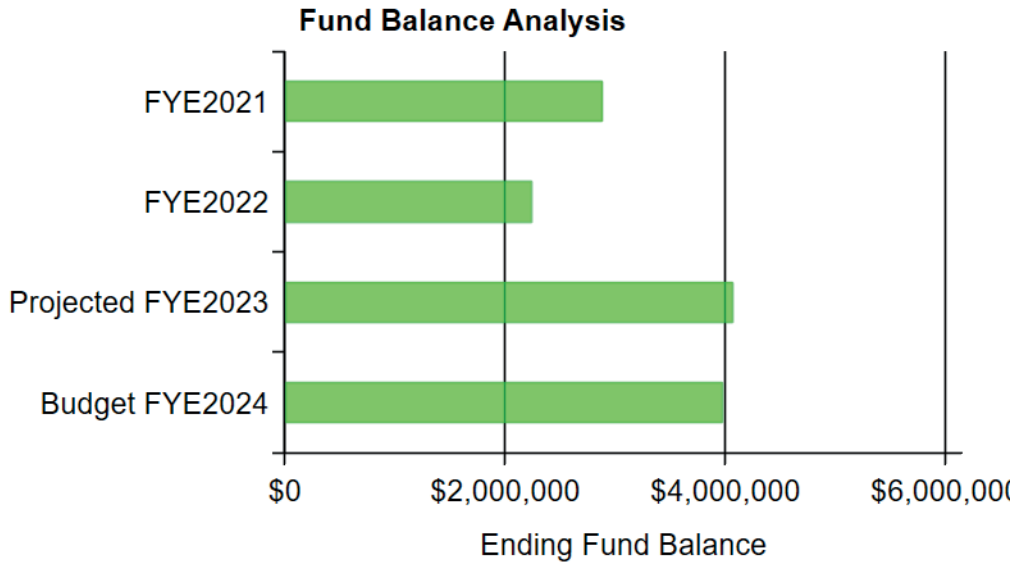


Capital expenditures include prior year carry-over of the following projects:

- 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>

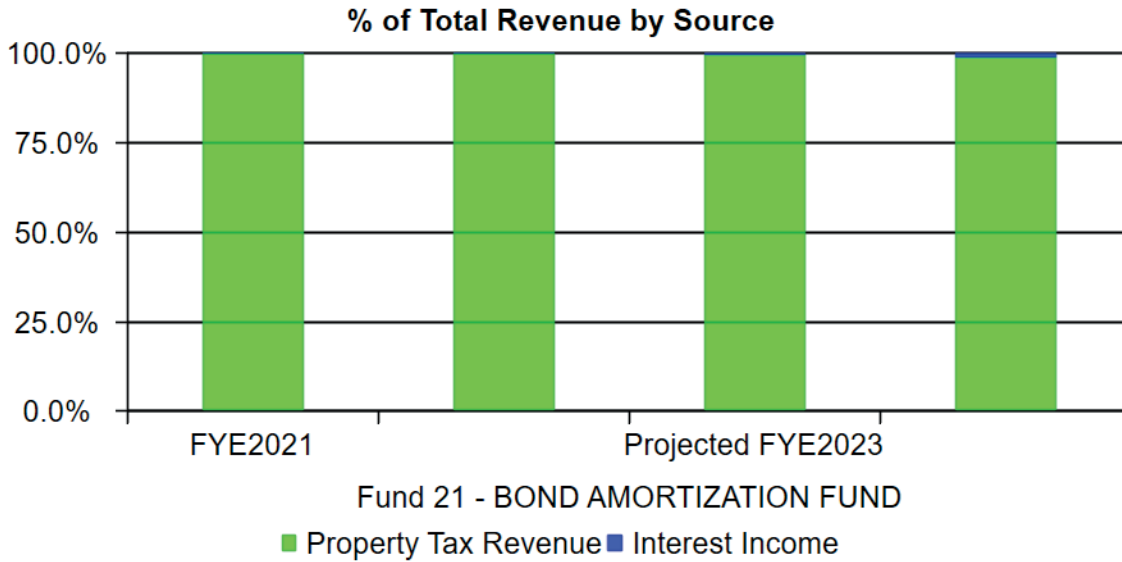
C/O = project carried over from prior year(s) approved budgets

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

BOND AMORTIZATION FUND

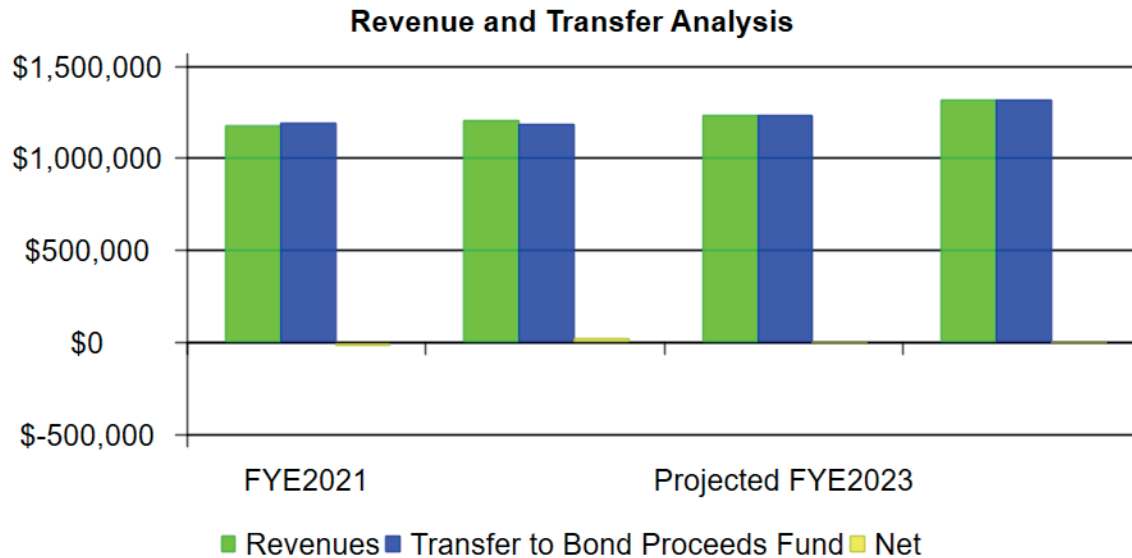
Principal Responsibilities

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

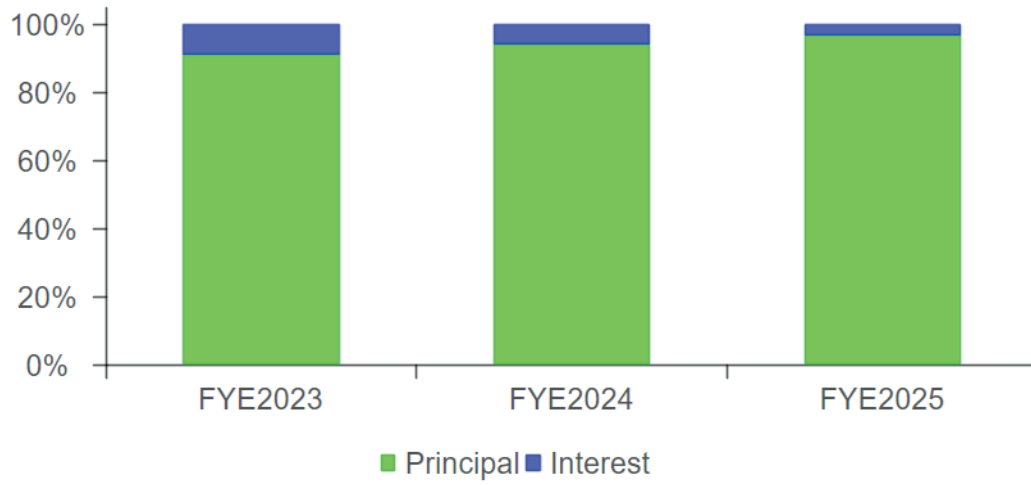
- Paid off the 2021 general obligation debt as required by the maturity date.
- Received the 2022 general obligation bond proceeds in December 2022.

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 %

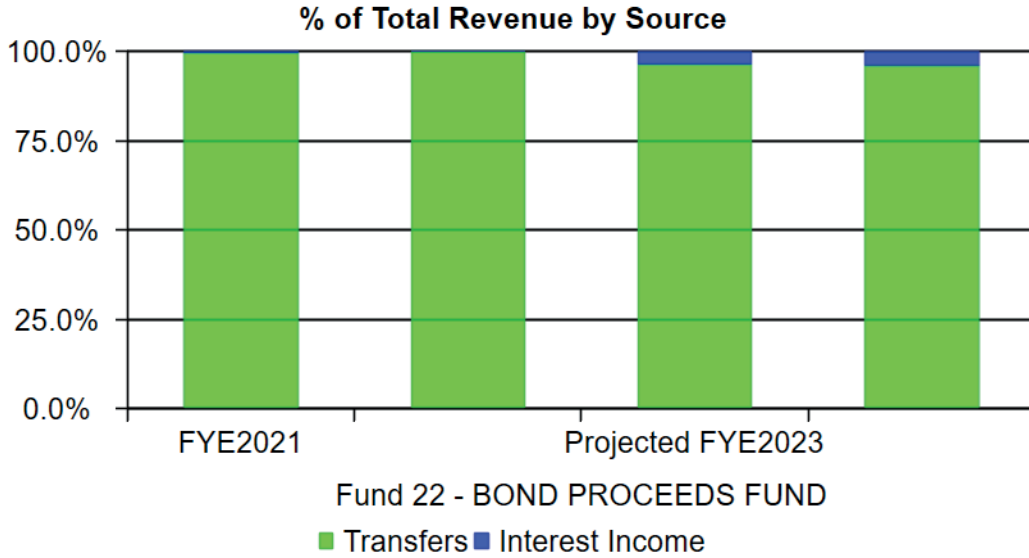
BOND AMORTIZATION FUND CONTINUEDChampaign Park District
Budget Category Totals by Fund

	<u>Fund 21 - BOND AMORTIZATION FUND</u>			
	<u>FYE2021</u>	<u>FYE2022</u>	<u>Projected FYE2023</u>	<u>Budget FYE2024</u>
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

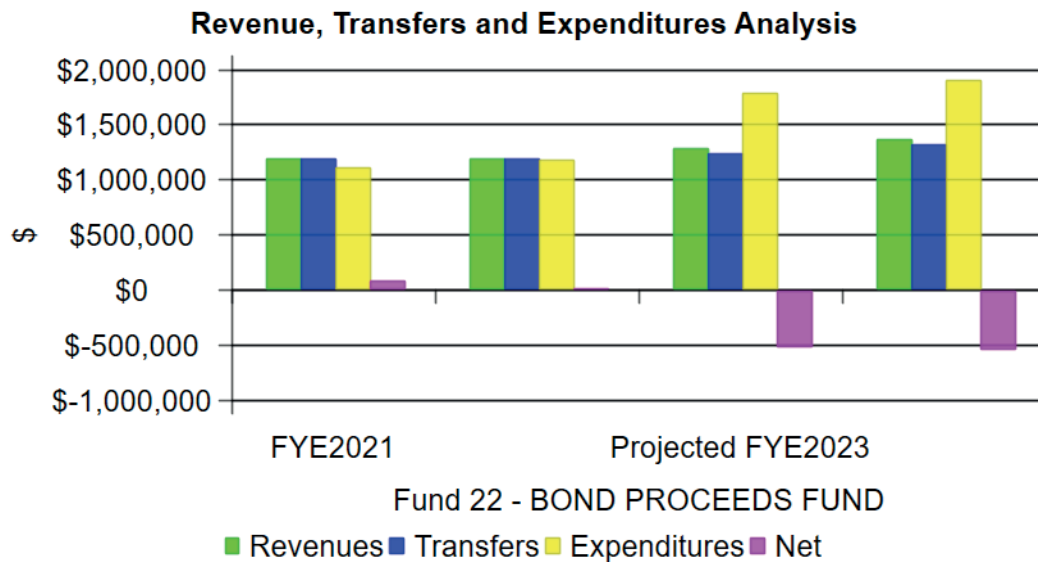
The Bond Proceeds fund is restricted to and used by the Park District for the purchase, development, renovation of land, facilities, buildings and equipment owned by the Park District. The proceeds from the General Obligation Bond are utilized to pay the debt service on the alternate revenue bonds, as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

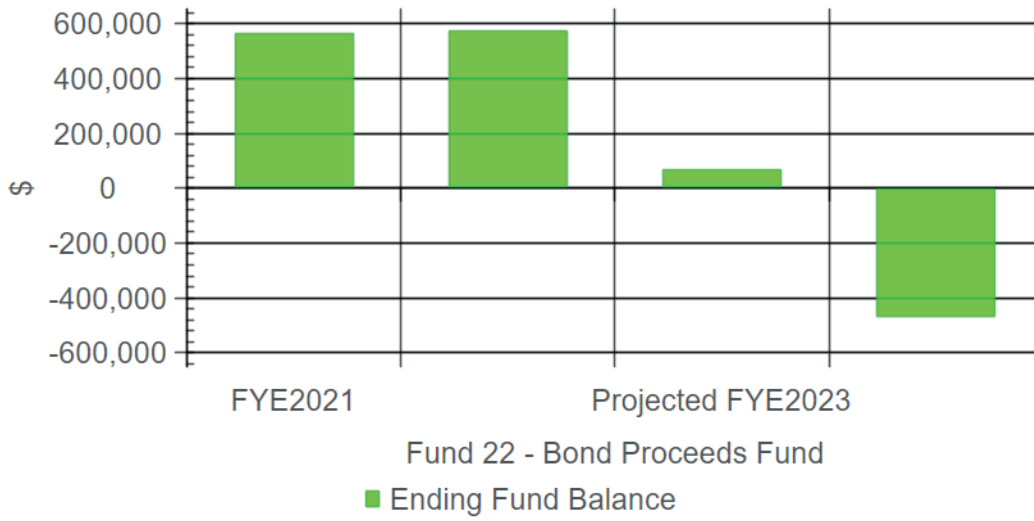
- Martens Center & HK playground completed and grand opening held.
- Completed section replacement at Parkland Way.
- Completed Pickleball Courts at Centennial Park.
- Operations building flooring

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

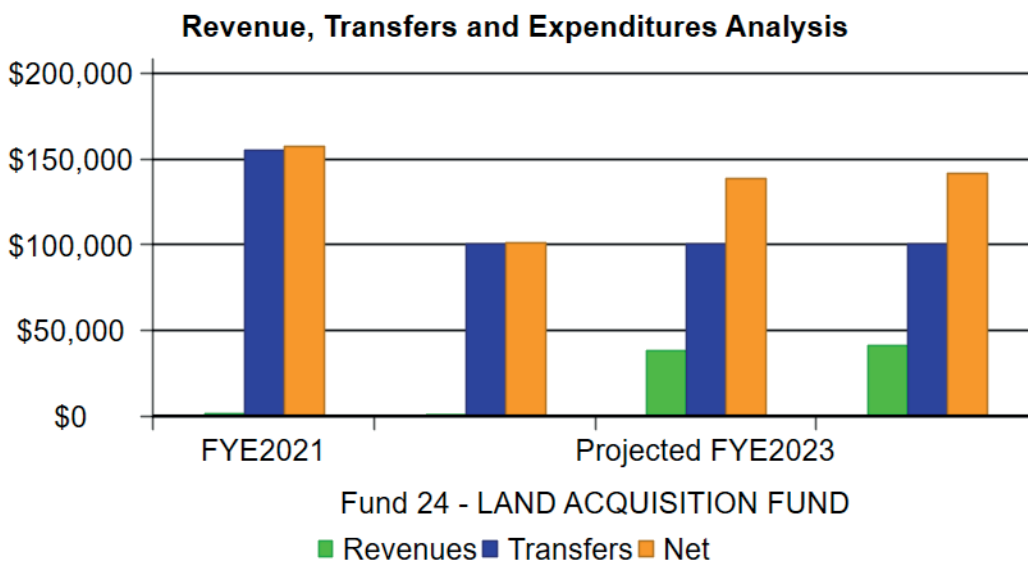
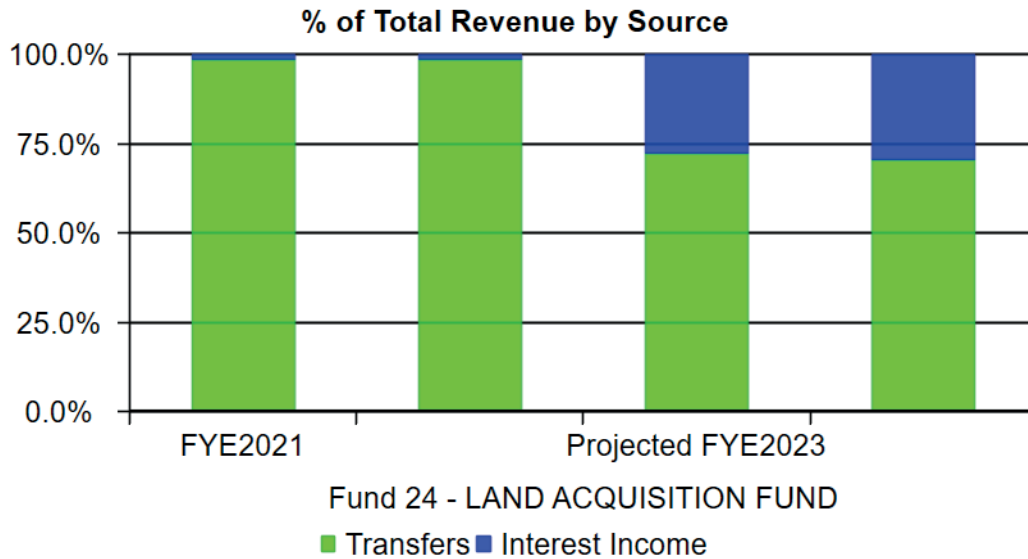
Project	Proposed 04/24
Capital Projects	
230004 Facilities - HVAC Replacement Hays	25,000.00 C/O
230005 Roof Replacement Dodds TC	450,000.00 C/O
230007 Playground Replacement Zahnd (Davidson)	75,000.00 C/O
230008 Mower Replacement	30,000.00 C/O
240003 Rolling Equipment Replacements	145,000.00
240004 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

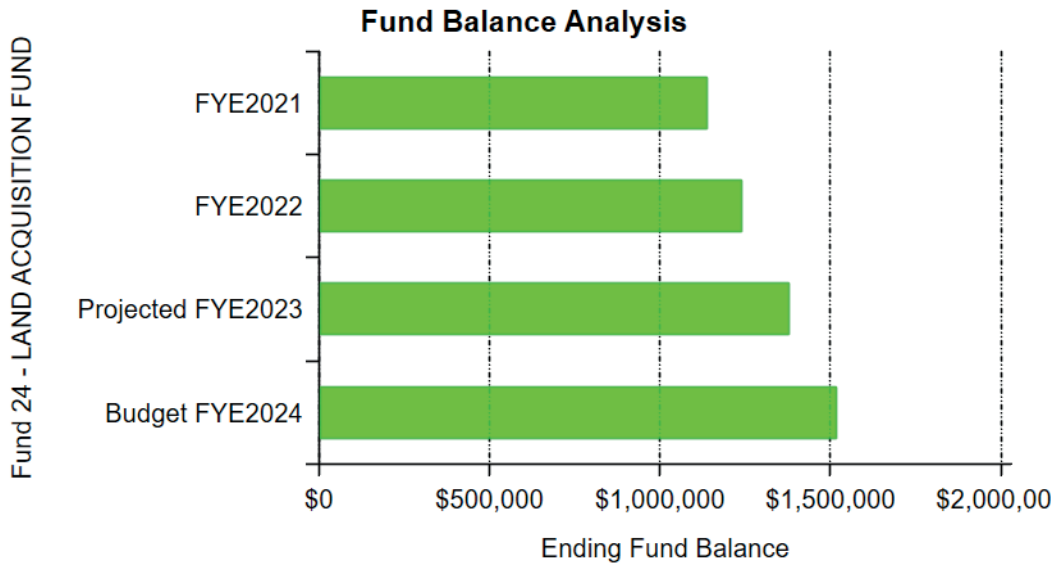
- Transferred \$100,000 excess fund balance from the General Fund into the Land Acquisition Fund for future purchases.

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.



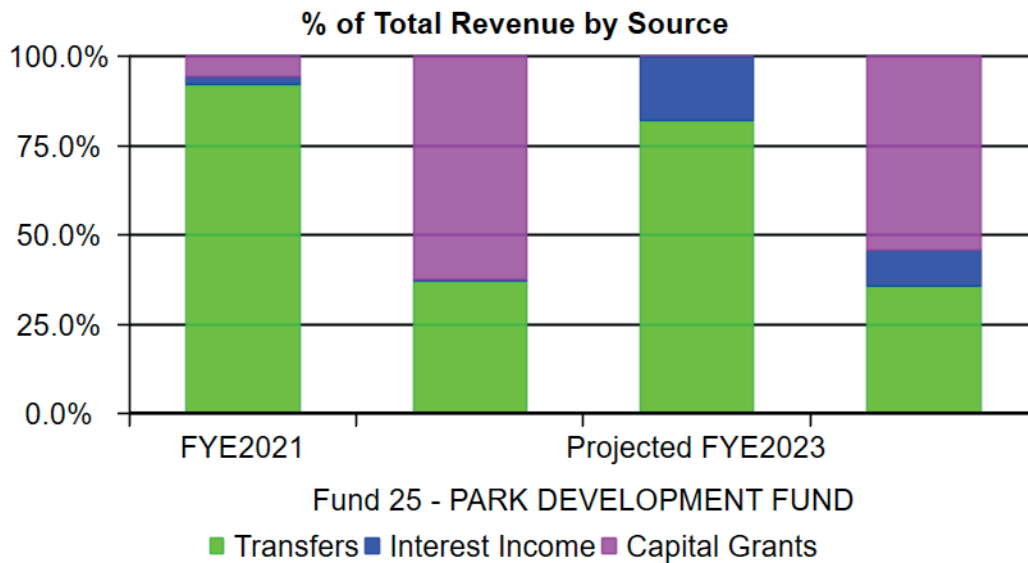
Champaign Park District
Budget Category Totals by Fund

	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.

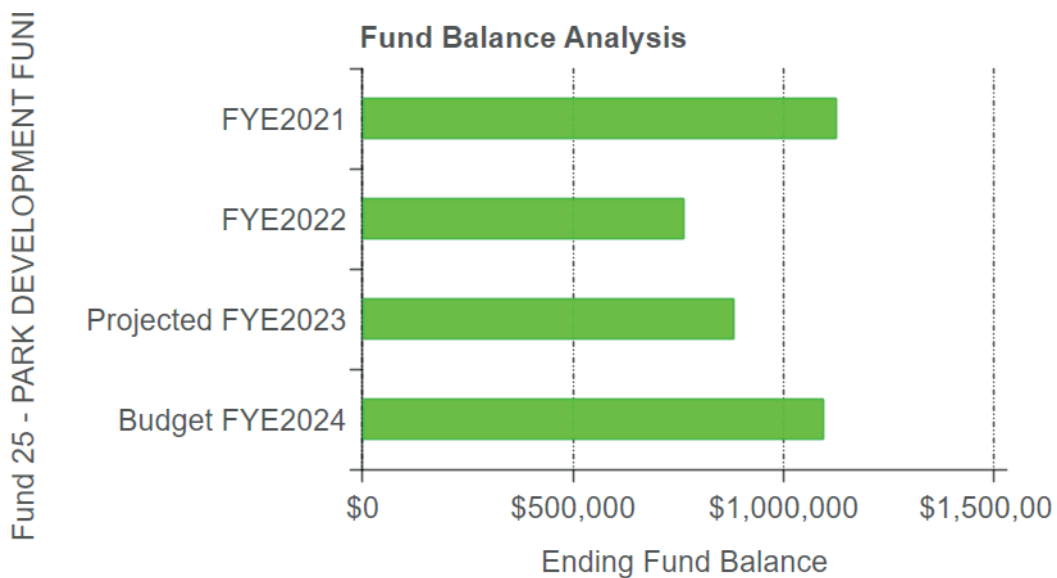


2022-2023 Accomplishments

- 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)

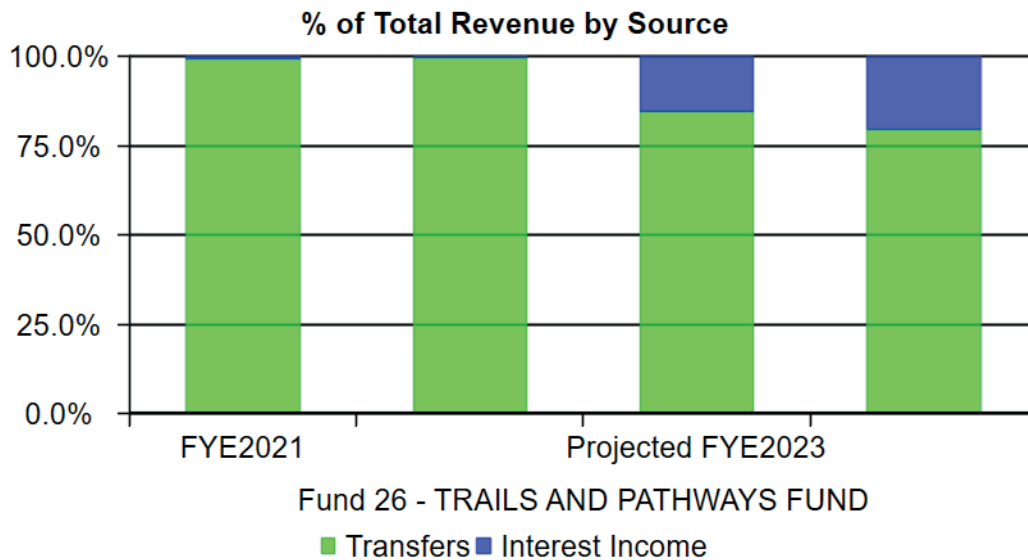
Champaign Park District
Budget Category Totals by Fund

	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

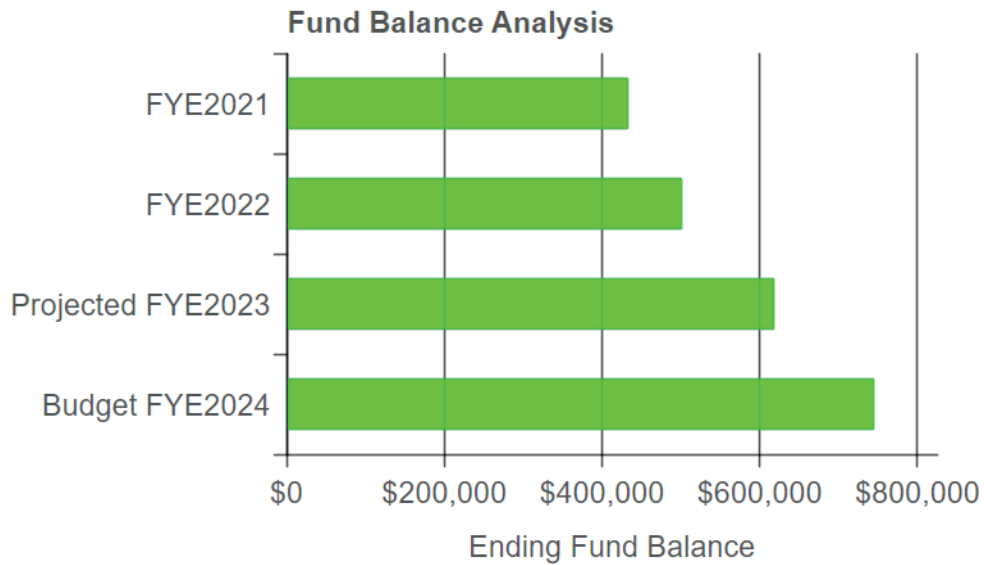
- Transferred \$100,000 into fund for future trails and pathways.
- Completed North Champaign Trail connecting path.

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

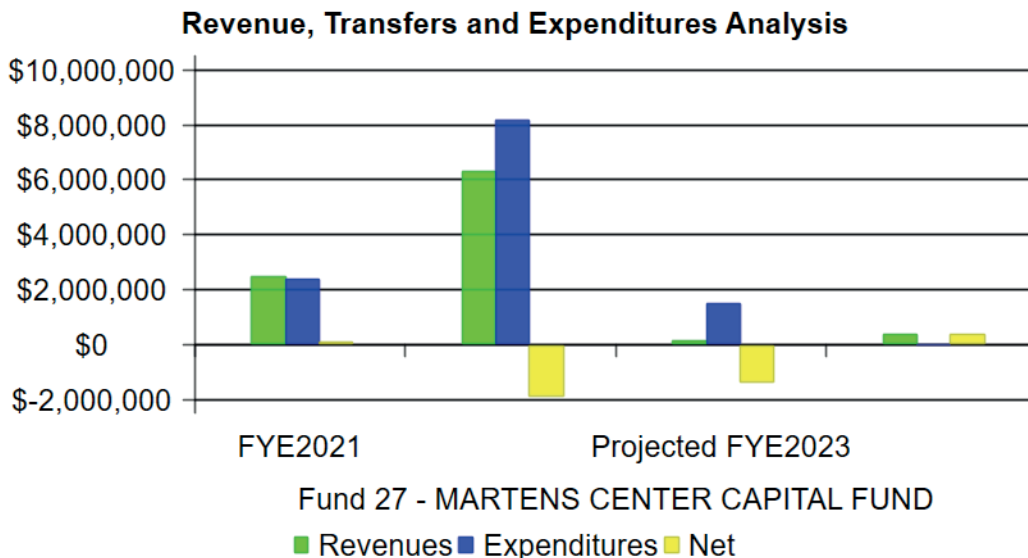
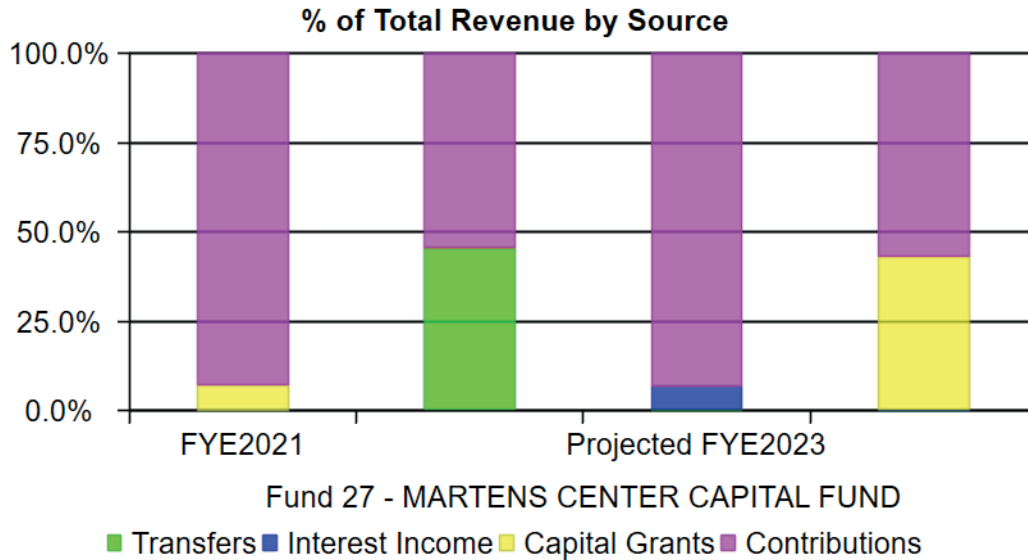
Fund 26 - TRAILS AND PATHWAYS FUND

	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.

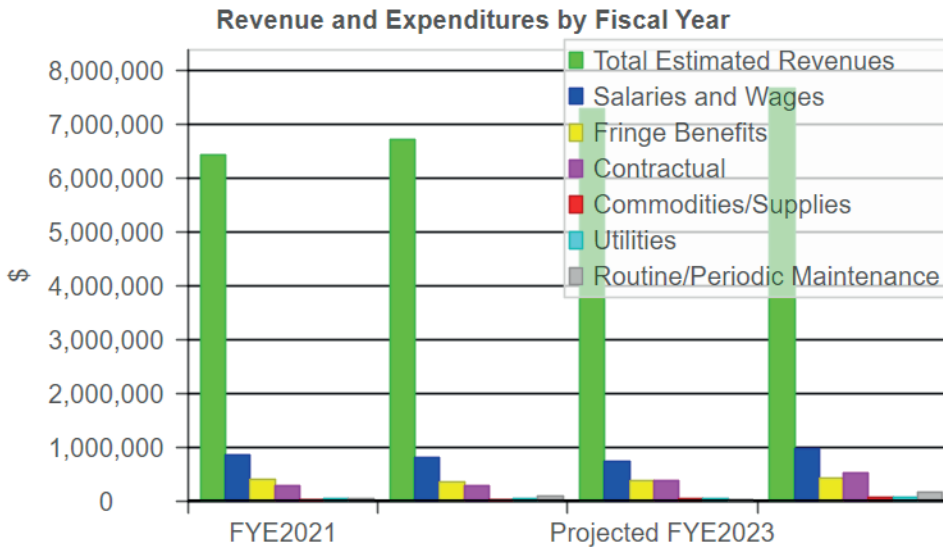
Employees Funded by General Fund: Administration - Positions and Numbers

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.

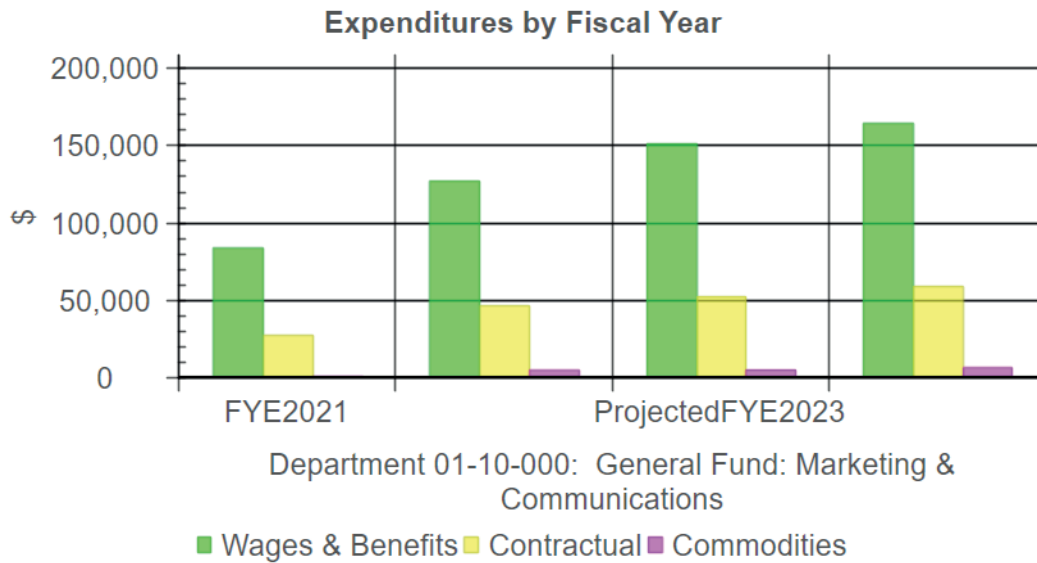
Employees Funded by General Fund: Marketing & Communications - Positions and Numbers

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

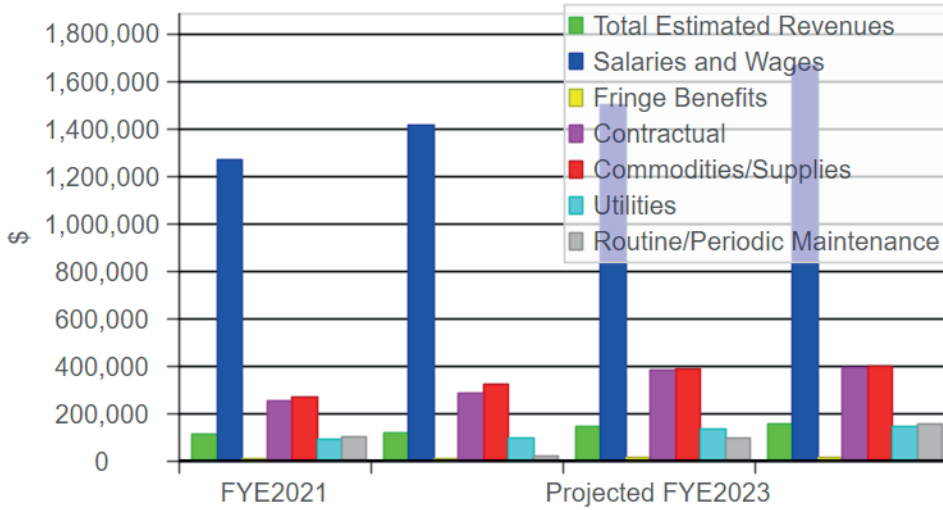
Employees Funded by General Fund: Operations - Positions and Numbers

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:

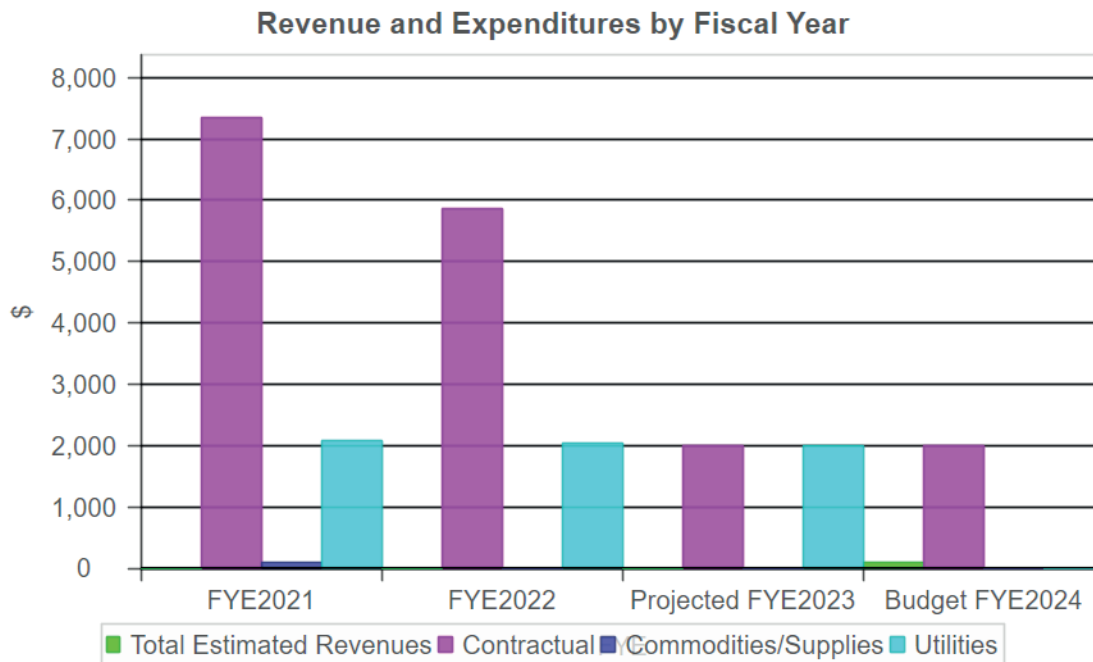
Total revenue budgeted for FYE2024 is \$10,431 or 7.3% more than the prior year and accounts for funds from the agreement for Carle at the Fields Trail, and the flower island revenues.

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

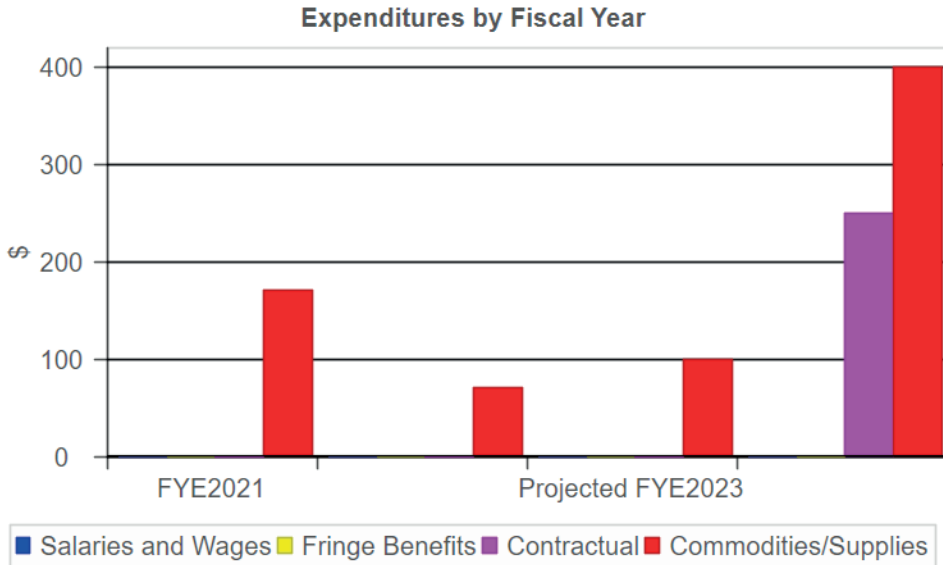
	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
Estimated Revenues				
Special Receipts	\$ -	\$ -	\$ -	\$ 100
Total Estimated Revenues	\$ -	\$ -	\$ -	\$ 100
Appropriations				
Contractual	7,348	5,860	2,000	2,000
Commodities/Supplies	102	-	-	-
Utilities	2,085	2,043	2,000	-
Total Appropriations	\$ 9,535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

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.

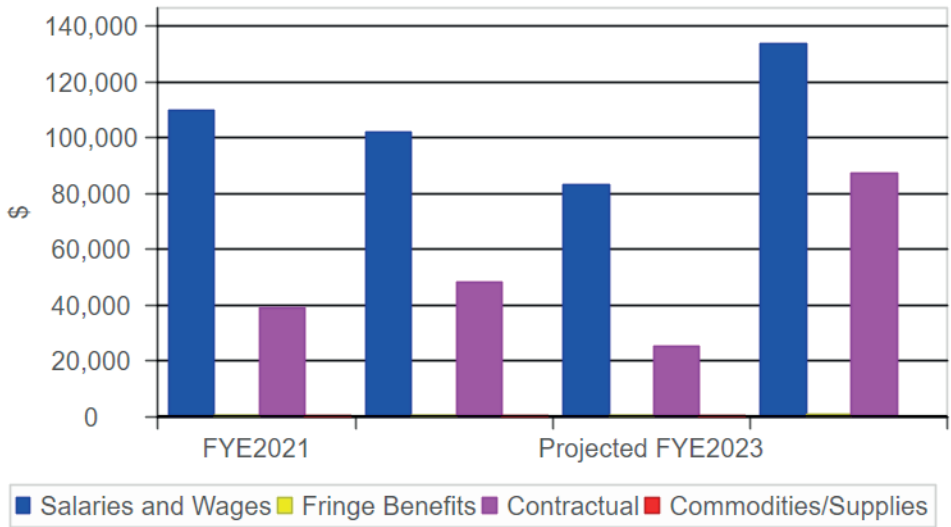
Employees Funded by General Fund: Planning - Positions and Numbers

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

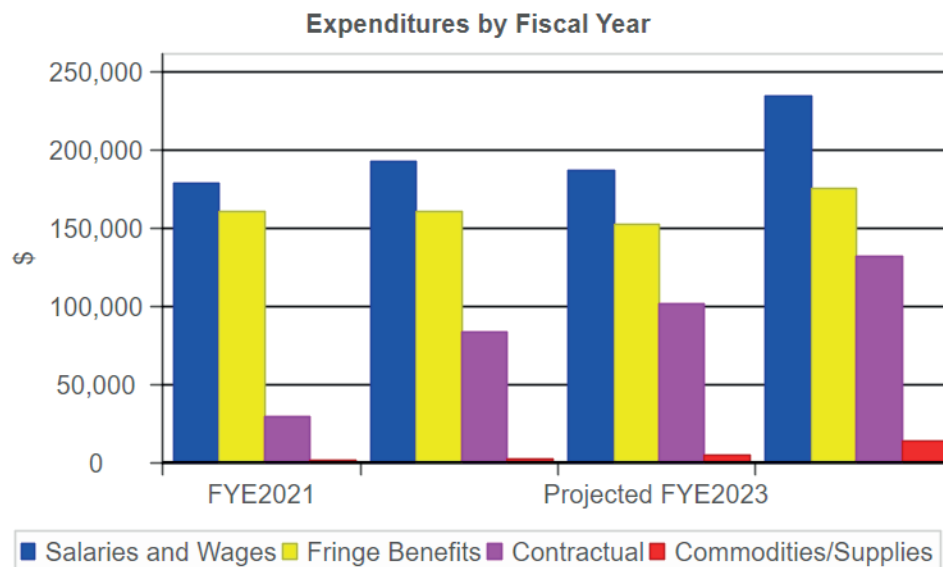
Principal Responsibilities

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

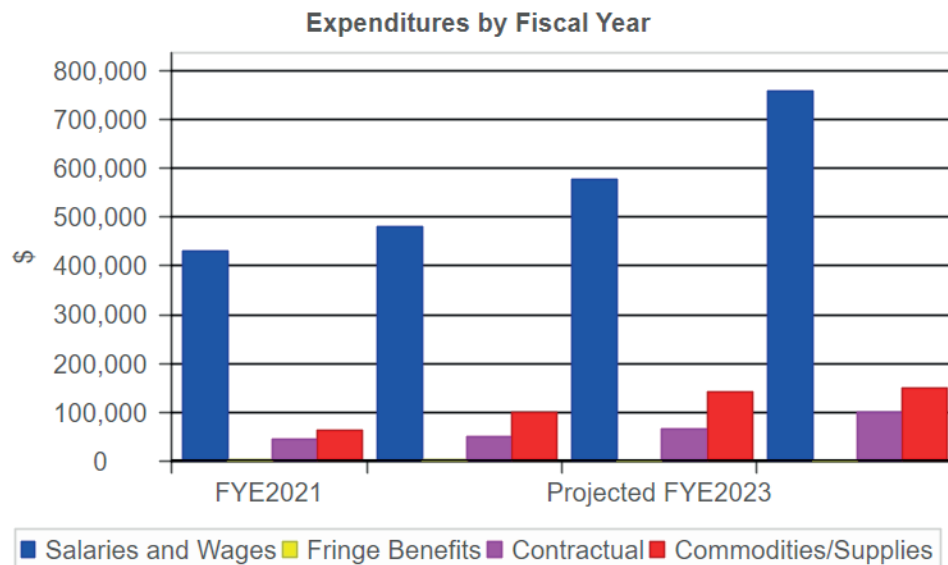
Principal Responsibilities

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

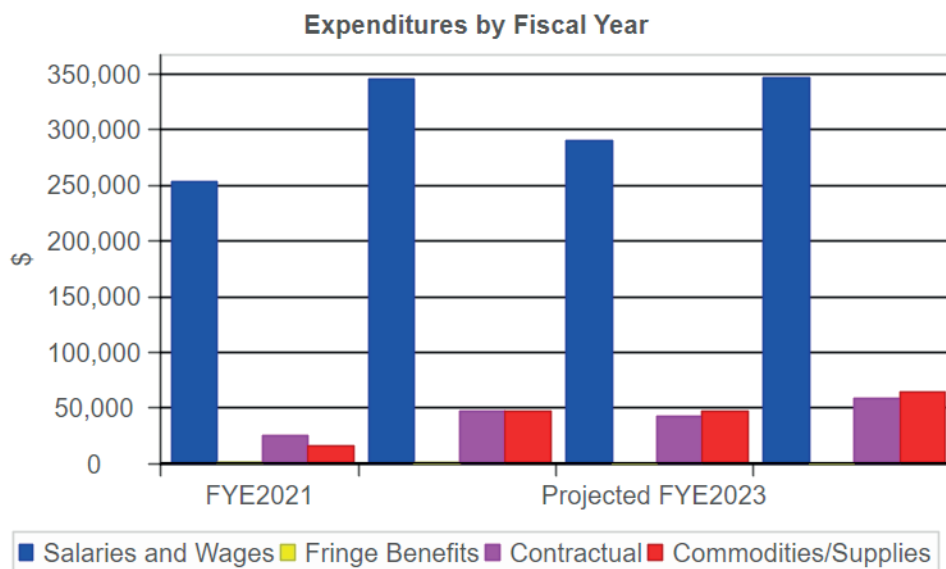
Principal Responsibilities

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	<u>\$ 247,821</u>	<u>\$ 506,985</u>	<u>\$ 448,216</u>	<u>\$ 546,959</u>
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	<u>\$ 309,390</u>	<u>\$ 463,448</u>	<u>\$ 403,996</u>	<u>\$ 493,988</u>
Net of Revenues Over (Under) Appropriations	<u>\$ (61,569)</u>	<u>\$ 43,537</u>	<u>\$ 44,220</u>	<u>\$ 52,971</u>

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

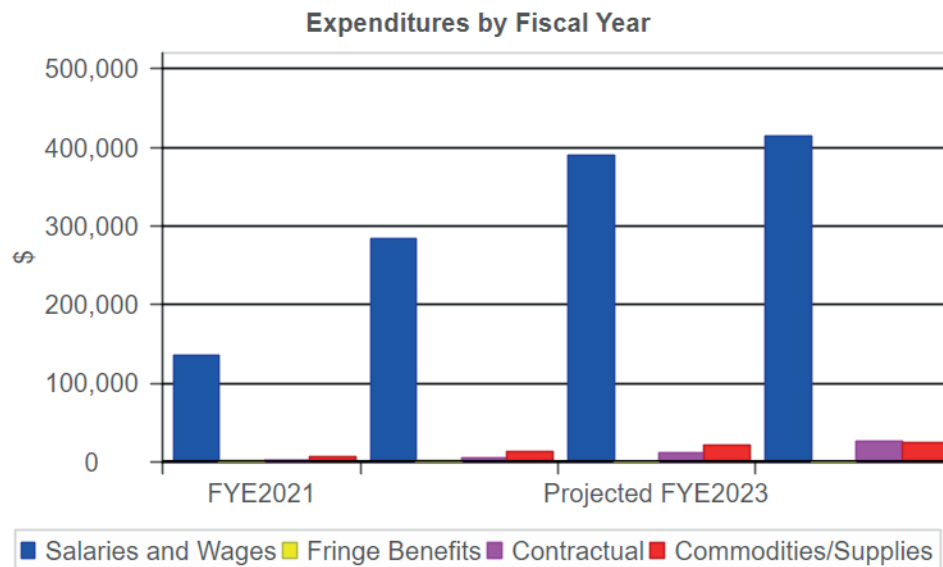
Principal Responsibilities

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

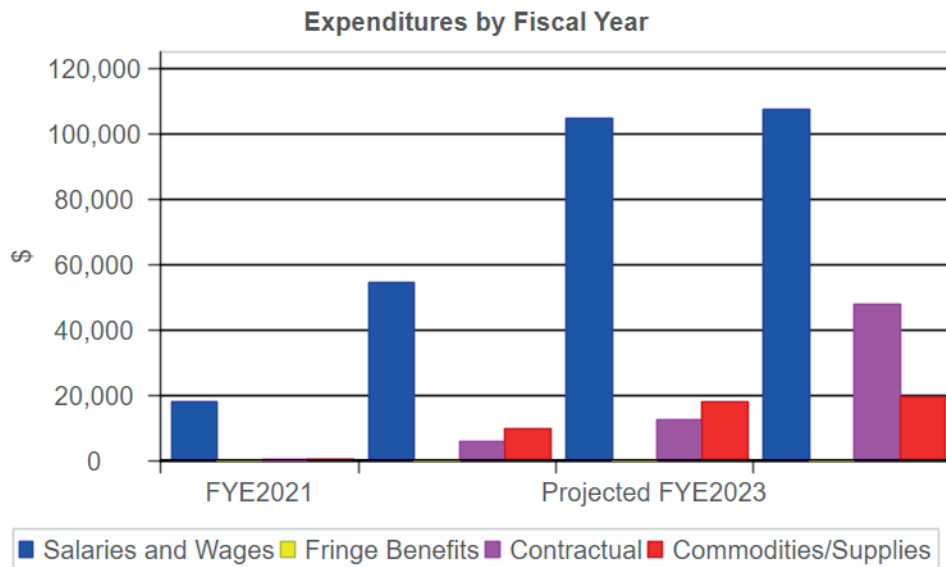
Principal Responsibilities

Other Programs consists of school's day out programming at Leonhard Rec Center, senior programming at Douglass and Hays facilities, Martens Center programs, Shoalem 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

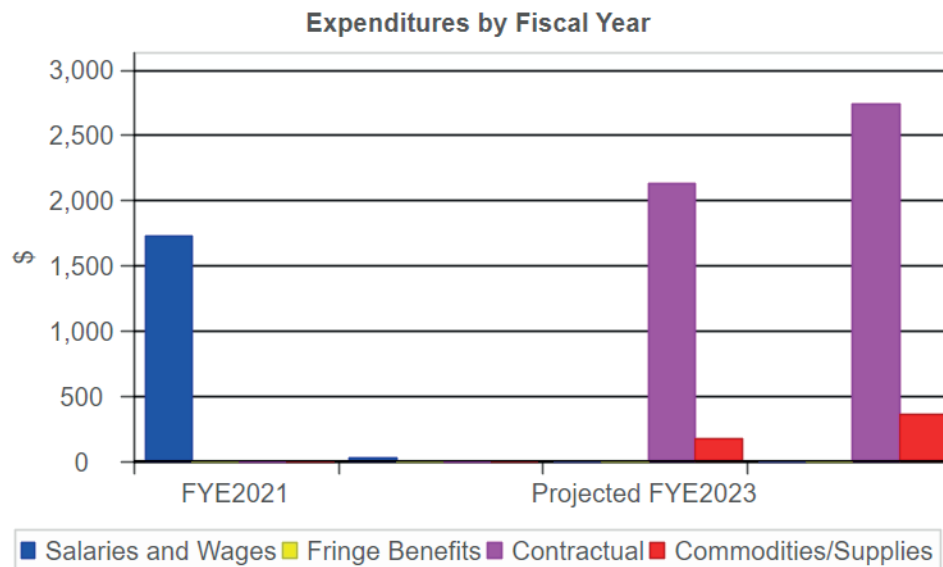
Principal Responsibilities

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

	FYE2021	FYE2022	Projected FYE2023	Budget FYE2024
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

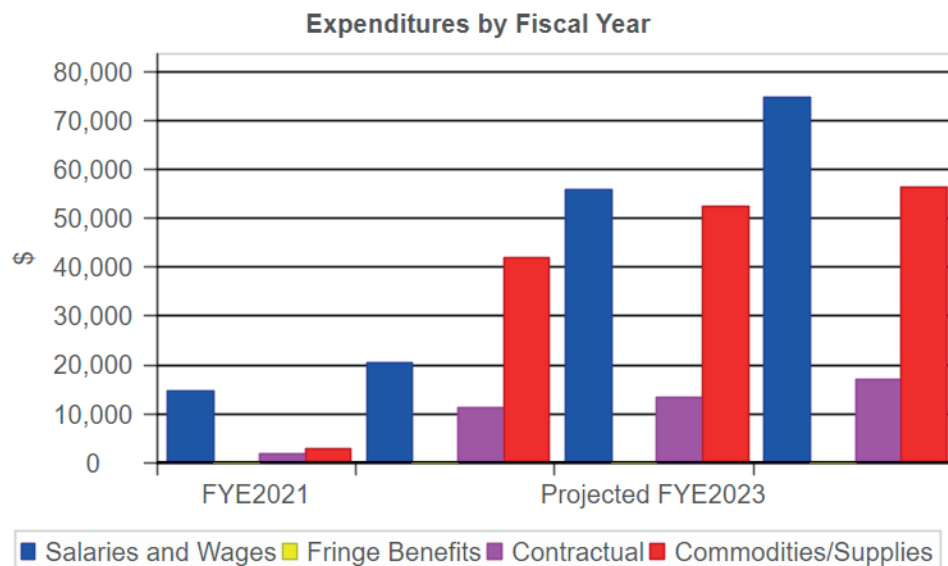
Principal Responsibilities

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

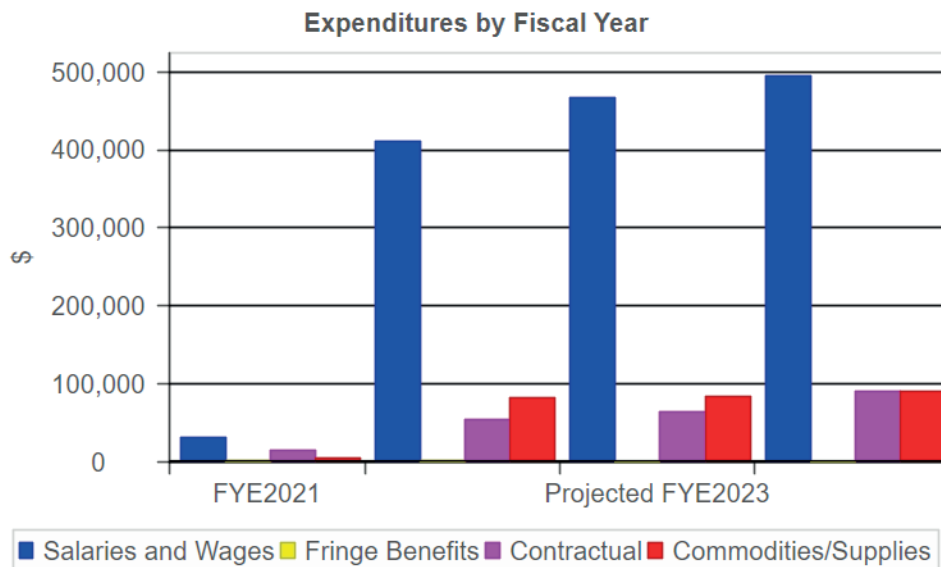
Principal Responsibilities

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	\$ -	\$ 405,645	\$ 224,121	\$ 512,562
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	\$ 87,049	\$ 651,250	\$ 738,700	\$ 814,613
Net of Revenues Under Appropriations	\$ (87,049)	\$ (245,605)	\$ (514,579)	\$ (302,051)

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

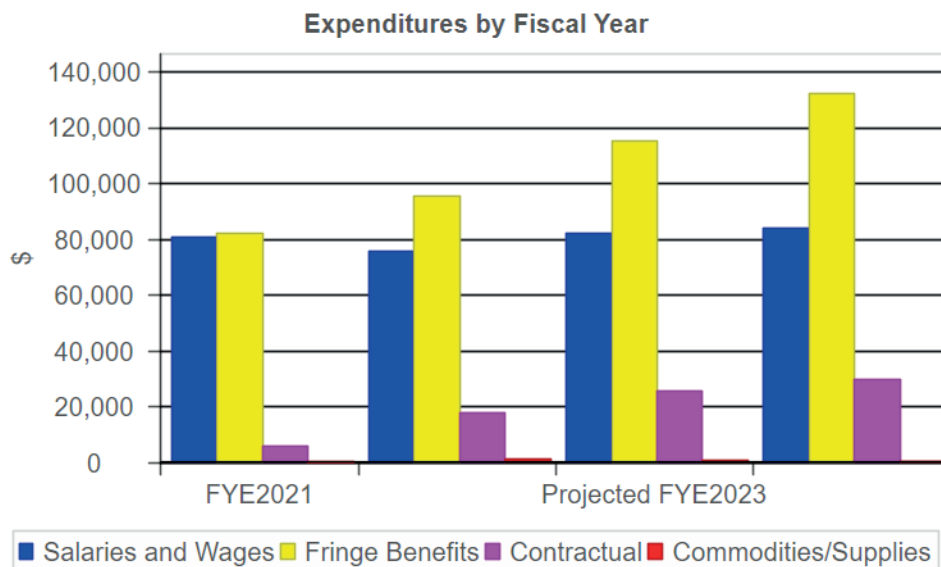
Principal Responsibilities

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

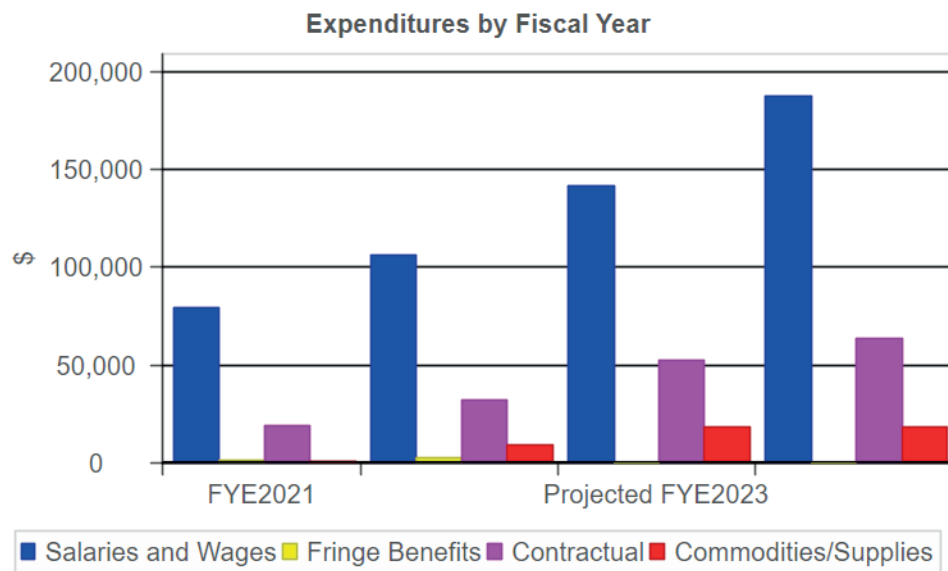
Principal Responsibilities

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

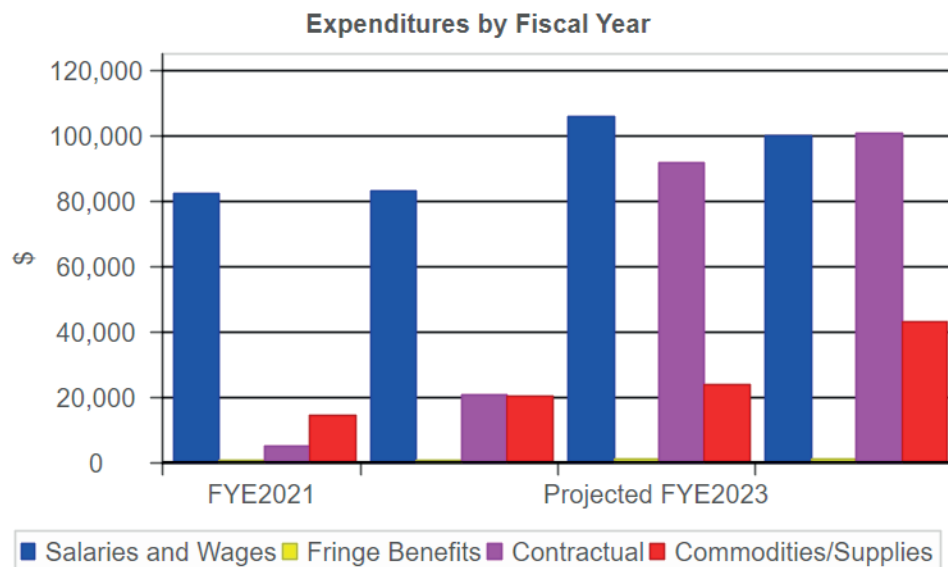
Principal Responsibilities

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

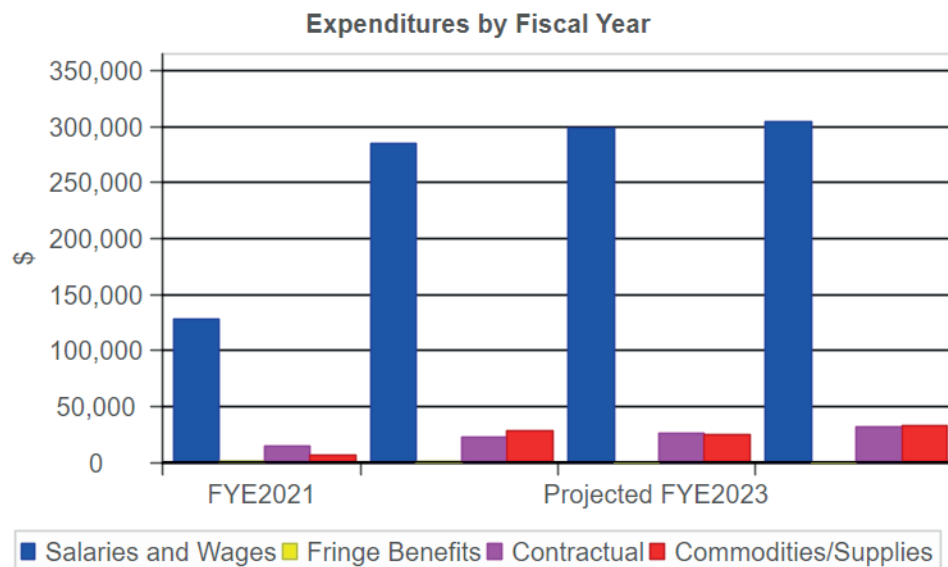
The Museum Fund facilities department accounts for all the expenditures required to maintain the building for programming such as staffing, maintenance supplies, contacts, etc. It also includes the pottery studio.

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

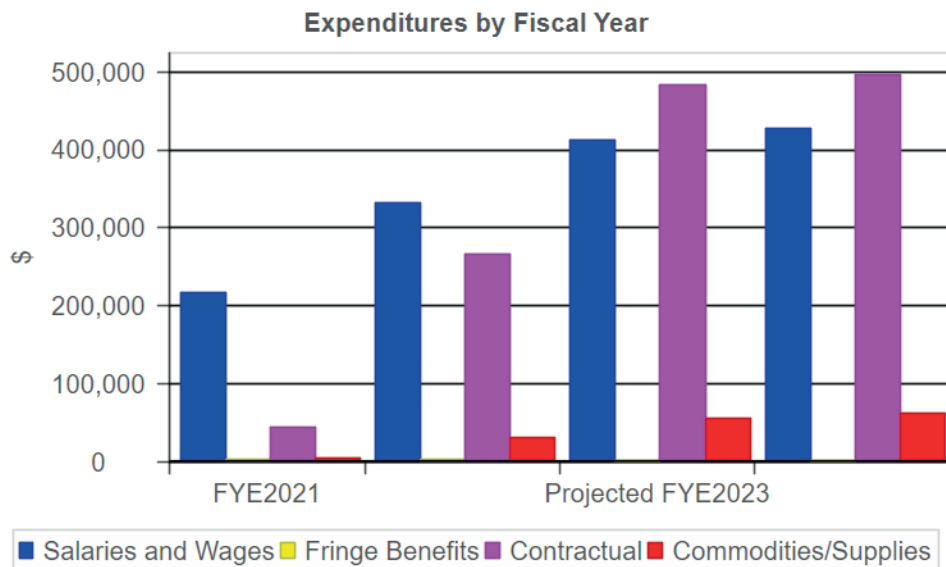
Principal Responsibilities

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

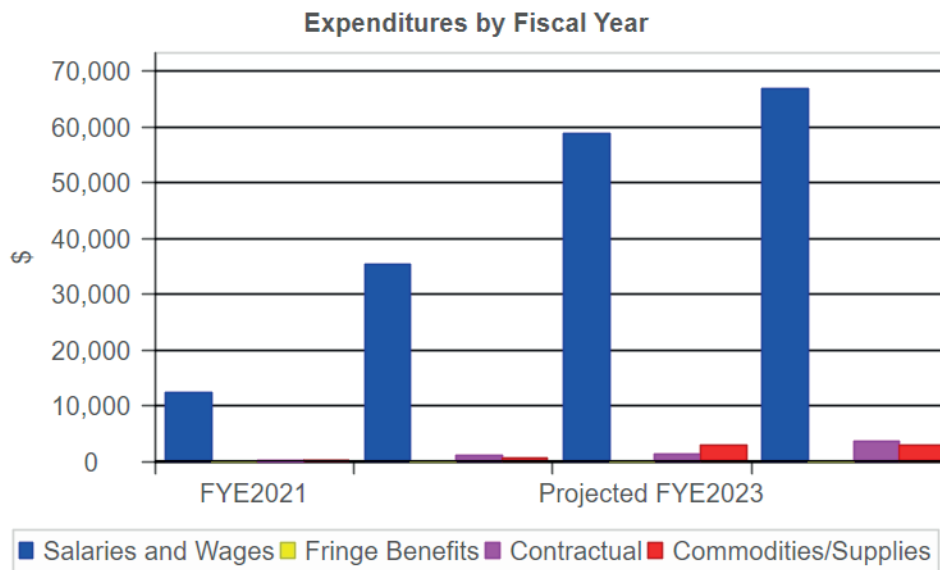
Principal Responsibilities

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	The Park District is affiliated with the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA).
Awards	<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	Champaign Park District 706 Kenwood Road Champaign, IL 61821 Phone: 217-398-2550 Fax: 217-355-8421 Website: www.champaignparks.com

SOCIAL MEDIA:



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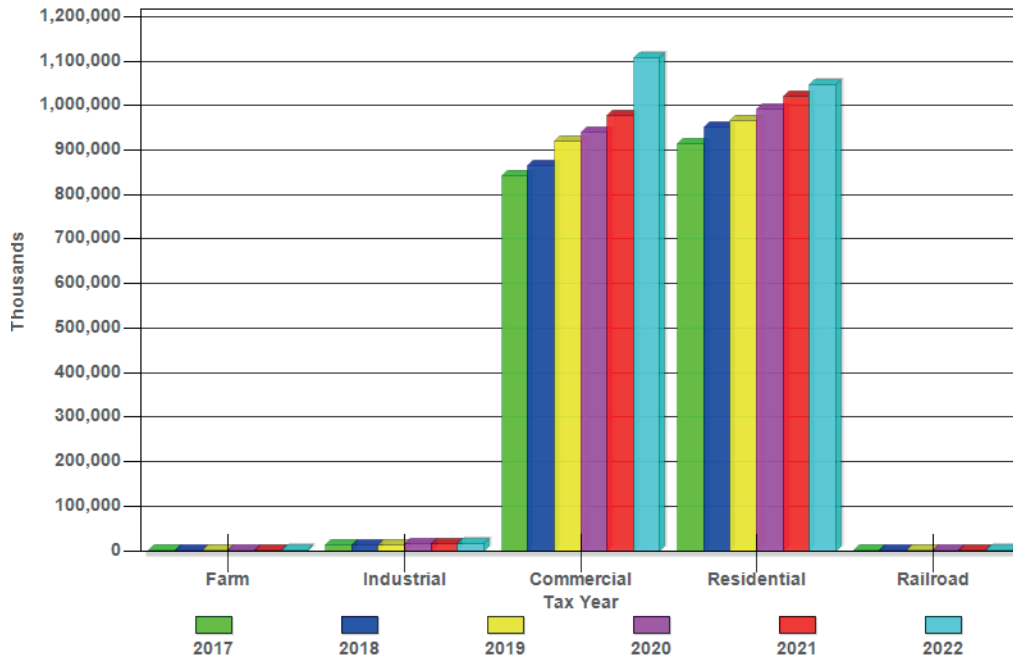


YouTube <https://www.youtube.com/user/ChampaignParkDist>

Assessed Valuation Comparisons

	RY 2017	RY 2018	RY 2019	RY 2020	RY 2021	RY 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	\$ 6,168,480
02	Recreation	3,979,968	4,310,467
03	Museum	2,367,889	2,521,522
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>\$ 23,608,393</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	2,595,964	2,699,803
70202	Part-Time Seasonal Wages	366,098	395,386
	Salaries and Wages	2,962,062	3,095,189
Fringe Benefits			
53132	Dental Insurance	13,000	14,300
53133	Medical Health Insurance	336,600	370,260
53134	Life Insurance	7,600	8,360
53137	Employee Assistance Program	1,600	1,760
83003	Allowances/Reimbursements	58,020	63,822
	Fringe Benefits	416,820	458,402
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	75,635	83,199
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	1,091,772	1,199,171

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	6,168,480

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	1,125,038	1,170,040
70202	Part-Time Seasonal Wages	1,297,071	1,426,778
Salaries and Wages		2,422,109	2,596,818
Fringe Benefits			
53132	Dental Insurance	5,000	5,500
53133	Medical Health Insurance	131,500	144,650
53134	Life Insurance	3,300	3,630
53137	Employee Assistance Program	600	660
83003	Allowances/Reimbursements	19,640	21,604
Fringe Benefits		160,040	176,044
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	26,080	28,688
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		499,766	549,746
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	4,310,467
Fund 03 - MUSEUM			
Salaries and Wages			
70201	Full-Time Salaries And Wages	714,316	735,745
70202	Part-Time Seasonal Wages	476,519	490,815
Salaries and Wages		1,190,835	1,226,560
Fringe Benefits			
53132	Dental Insurance	4,000	4,400
53133	Medical Health Insurance	112,300	123,530
53134	Life Insurance	2,400	2,640
53137	Employee Assistance Program	600	660
83003	Allowances/Reimbursements	5,780	6,358
Fringe Benefits		125,080	137,588
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	2,521,322
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	219,200	241,120
70202	Part-Time Seasonal Wages	205,427	225,970
		424,627	467,090
Fringe Benefits			
53132	Dental Insurance	1,500	1,650
53133	Medical Health Insurance	36,900	40,590
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
		78,700	86,570

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 **26th** 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