



**CHAMPAIGN
PARK DISTRICT**

**AGENDA
REGULAR BOARD MEETING
Bresnan Meeting Center
706 Kenwood Rd., Champaign
AND VIA TELECONFERENCE**

Citizens may livestream or listen to the Public Hearing and/or Regular Board meeting by accessing the following web address or phone number:

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

Public comment is not available through online video or telephone conference at this time. For those who are interested in sharing public comment, please join the meetings in-person at the address, time, and date listed above.

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

Meeting ID: 869 4997 3253

Passcode: 123607

Alternatively, the meeting may be accessed by telephone at:

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

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

Password: 123607, followed by the # symbol

**Wednesday, December 13, 2023
6:00 p.m.**

A. AWARDS RECEPTION

**PUBLIC HEARING
7:00 p.m.**

B. OPEN PUBLIC HEARING

The Public Hearing is to receive comments on the proposed Property Tax Levy for the year commencing May 1, 2024, and ending April 30, 2025. A notice of the proposed 2024-2025 Tax Levy was published on the Park District's website and on December 5, 2023, in *The News-Gazette*. [Link](#)

C. PUBLIC COMMENTS REGARDING TAX LEVY

D. CLOSE THE PUBLIC HEARING

REGULAR MEETING TO IMMEDIATELY FOLLOW PUBLIC HEARING

A. CALL TO ORDER

B. PRESENTATIONS

1. National Gold Medal Finalist Award Presentation – Michael Klitzing, CPRE
2. Honorary Commissioner, Volunteer, and Staff Awards Ceremony

C. COMMENTS FROM THE PUBLIC

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.

D. COMMUNICATIONS

E. TREASURER'S REPORT

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

F. EXECUTIVE DIRECTOR'S REPORT

1. General Announcements

G. COMMITTEE REPORTS

1. Champaign Parks Foundation

H. REPORT OF OFFICERS

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

I. CONSENT AGENDA

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

1. Approval of Minutes of the Decennial Committee Meeting, November 8, 2023. [Link](#)
2. Approval of Minutes of the Regular Board Meeting, November 8, 2023. [Link](#)
3. Approval of Minutes of the Executive Session, November 8, 2023.
4. Approval of Adoption of Ordinance No. 675: An Ordinance Defining Meetings and Adopting Procedures for Electronic Attendance at Meetings of the Champaign Park District. [Link](#)
5. Approval of a Resolution Appointing Cindy Steward to the Board of Directors for the Champaign Parks Foundation. [Link](#)

J. NEW BUSINESS

1. Approval of Disbursements
Staff recommends approval of disbursements for the period beginning November 10, 2023, and ending December 13, 2023. *(Roll Call Vote)*
2. Approval of Adoption of Ordinance No. 674: Tax Levy Ordinance
Staff recommends adoption of Ordinance No. 674: An Ordinance to Levy Property Taxes in the amount not to exceed \$16,802,269.00 for fiscal year beginning May 1, 2024, and ending April 30, 2025. *(Roll Call Vote)* [Link](#)
3. Approval of Agreement with GovHR USA for Classification and Compensation Study
Staff recommends approval authorizing Executive Director to enter into an agreement with GovHR for Classification and Compensation Study. [Link](#)

Regular Board Meeting

December 13, 2023

Page 3

4. Approval of Health Insurance Plan with Health Alliance [Link](#)
5. Approval of Agreement with Quadient, Inc. for Postage Machine
Staff recommends the Board authorize the Executive Director to execute the three-year lease agreement with Quadient, Inc. pending legal counsel review as well as purchase of a new postage machine. [Link](#)
6. Approval of the FYE25 Capital Budget and the 2025-2034 Capital Improvement Plan
Staff recommends approval of the FYE25 Capital Budget and 2025-2034 Capital Improvement Plan. [Link](#)
7. Approval of an Agreement Between the Champaign Park District and I.A.T.S.E. Local 482
Staff recommends approval of the agreement between the Park District and Local #482 of the International Alliance of Theatrical State Employees, Moving Picture Technicians, Artists and Allied Crafts of the United States and Canada for a three-year term, effective through August 1, 2025.

K. DISCUSSION ITEMS

1. Annual Report for Summer Season Programs and Services [Link](#)
2. Champaign Parks Foundation – 2nd Quarter Financial Update [Link](#)
3. Champaign Park District – 2nd Quarter Financial Update [Link](#)

L. COMMENTS FROM COMMISSIONERS

M. EXECUTIVE SESSION

The Board will convene into Executive Session under the Illinois Open Meetings Act, specifically 5 ILCS 120/2 (c)(1) for the discussion of the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, or legal counsel for the public body; (5) The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

N. RETURN TO REGULAR MEETING

O. ADJOURN

**CHAMPAIGN PARK DISTRICT
MINUTES OF COMMITTEE MEETING
BOARD OF COMMISSIONERS
NOVEMBER 8, 2023**

The Champaign Park District held a Decennial Committee Meeting on Wednesday, November 8, 2023, at 6:00 p.m. at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, pursuant to published notice duly given. President Craig W. Hays presided over the meeting.

Present: President Craig W. Hays, Commissioners Barbara J. Kuhl, Jane L. Solon, and Michael R. Somers, Sarah Sandquist, Executive Director, Jarrod Scheunemann, Deputy Executive Director/Board Secretary, Attorney Guy Hall, and Committee Member Amy Durukan.

Excused with prior notice duly given: Vice President Timothy P. McMahon and Committee Member Brian Davidson.

Staff Present: Andrea Wallace, Director of Finance, Dan Olson, Director of Operations and Planning, Heather Miller, Director of Human Resources, and Jimmy Gleason, Director of Facilities.

Sarah Rocknowski, Clara Bright, and three additional online attendees also joined the meeting.

Call to Order

President Hays called the meeting to order at 6:00 p.m.

Public Comments

Ms. Sarah Rocknowski, a resident of Mahomet, shared public comments in favor of conservation and new park development. Ms. Rocknowski expressed her interest in converting private property located near the intersection of Town Center Boulevard and Neil Street into public park space. She highlighted recreation and wildlife amenities to include within the restoration project.

President Hays thanked Ms. Rocknowski for her comments.

Ms. Clara Bright addressed the Board regarding prayers at the Douglass and Hays Centers.

President Hays thanked Ms. Bright for her comments and responded regarding senior meeting formats to accommodate both reflection and prayer.

Discussion

The committee meeting proceeded with an overview of the requirements of the Decennial Committee on Local Government Efficiency Act (50 ILCS 70/1, et seq). The committee reviewed a draft report regarding the Park District's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State. Discussion and clarifications ensued regarding additional recommendations regarding accountability and efficiency that may be included within the final report. The third Decennial Committee on Local Government Efficiency meeting is tentatively scheduled for January 10, 2024, at 5:30 p.m.

There being no further business to come before the committee, Commissioner Kuhl made a motion to adjourn the meeting. The motion was seconded by Commissioner Solon. The motion was unanimously approved to adjourn at 6:25 p.m.

Approved:

Craig W. Hays, Chair & President

Jarrod Scheunemann, Secretary

**CHAMPAIGN PARK DISTRICT
MINUTES OF REGULAR MEETING
BOARD OF COMMISSIONERS
NOVEMBER 8, 2023**

The Champaign Park District Board of Commissioners held Regular Board Meeting on Wednesday, November 8, 2023, following the Decennial Committee Meeting at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, pursuant to published notice duly given. President Craig W. Hays presided over the meeting.

Present: President Craig W. Hays, Commissioners Barbara J. Kuhl, Jane L. Solon, and Michael R. Somers, Sarah Sandquist, Executive Director, Jarrod Scheunemann, Deputy Executive Director/Board Secretary, and Attorney Guy Hall.

Excused with prior notice duly given: Vice President Timothy P. McMahon

Staff Present: Andrea Wallace, Director of Finance, Dan Olson, Director of Operations and Planning, Heather Miller, Director of Human Resources, and Jimmy Gleason, Director of Facilities.

Jayne DeLuce and Tim Oravec from Experience Champaign-Urbana, Kelly White from 40North, Michael Comet and Gannon Ellett from Pepsi-Cola Champaign-Urbana Bottling Company, Clara Bright, Jeanette Donaldson, and three additional online attendees also joined the meeting.

Call to Order

President Hays called the meeting to order at 7:00 p.m.

Presentations

Mr. Michael Comet and Mr. Gannon Ellett presented an annual report about the Pepsi-Cola Champaign-Urbana Bottling Company's agreement with the Park District. Highlights included total sales as well as financial and product sponsorships.

President Hays thanked Messrs. Comet and Ellett for their presentation and partnership.

Ms. Jayne DeLuce, Ms. Kelly White, and Mr. Tim Oravec presented on behalf of the Champaign County African American Heritage Trail (CCAAHT) and their partnering organizations: Experience Champaign-Urbana and 40North. An Illinois Tourism Attractions and Festival Grant was recently awarded in support of five (5) wall or free-standing murals. The Board is requested to consider the installation of murals at three (3) locations in support of the CCAAHT at Wesley Park, Martin Luther King Jr. Trail, and Bridgewater Park. Mural examples were shared. The process will include a call for artists, contracting, wall preparation, mural creation, and celebratory unveiling to be completed by December 31, 2024.

Discussion and clarifications ensued regarding the longevity and durability of the murals, two (2) additional potential mural locations, and the possibility of rotating the locations of the murals. Ms. White stated that the murals are expected to last for twenty-five (25) years, will be coated to resist vandalism, and are intended to be permanent. Mr. Oravec added that two (2) additional Urbana locations are being considered for the two (2) additional mural installations.

The Commissioners thanked Ms. DeLuce, Ms. White, and Mr. Oravec for their presentation.

Public Comments

Ms. Jeanette Donaldson commented about a recent Douglass senior citizen meeting. She expressed her concerns about providing feedback on agendas and requested more information about reflection and prayer by group members.

President Hays thanked Ms. Donaldson for her comments and reiterated his previous response during the Committee meeting public comment.

Communications

None.

Treasurer's Report

Treasurer Lawson presented the Treasurer's Report for the month of October 2023 and informed the Board of the status of real estate taxes received and interest rates. There being no questions or comments from the Board, Commissioner Solon made a motion to accept the Treasurer's Report for the month of October 2023. The motion was seconded by Commissioner Somers. Upon roll call, the vote was as follows: Commissioner Kuhl – yes; Commissioner Solon – yes; President Hays – yes; and Commissioner Somers – yes. The motion passed 4-0.

Executive Director's Report

General Announcements

Ms. Sandquist reported about several upcoming noteworthy events including: Veterans Day holiday closures on November 10; ribbon cutting for the election box recently relocated from Douglass Park to the Martens Center on November 14; the Joint Distinguished Agency Accreditation meeting to approve the Park District's re-accreditation on November 20; potential Board visioning dates with Broken Compass; the Champaign Urbana Special Recreation joint board meeting on December 7; the all-staff holiday luncheon on December 15; the IPRA/IAPD conference award luncheon on January 25; and the IPRA/IAPD conference staff dinner on January 26.

Ms. Sandquist reminded the Board to complete the required online training by the end of November.

Ms. Sandquist highlighted a recent grant award that had been received for \$9,000 to support the purchase of trees for Johnston Park.

Committee and Liaison Reports

Champaign Parks Foundation

Mr. Scheunemann reported about the Foundation's hot cocoa giveaway at the Park District's Winter Nights program at Prairie Farm and a popcorn fundraiser for the Champaign Urbana Special Recreation scholarship fund.

Report of Officers

Attorney's Report

Mr. Hall reported that he has been working on several routine matters for the Park District including several easements and contracts.

President's Report

President Hays reported about his recent visit with Ms. Sandquist to the National Guard's surplus armory. He did not recommend the Park District consider purchasing the facility.

President Hays encouraged everyone to support Veterans throughout the year by honoring their service to our country.

Consent Agenda

President Hays stated that all items on the Consent Agenda are considered routine and shall be acted upon by one motion. If discussion is desired regarding any item, that item shall be removed

and discussed separately.

1. Approval of Minutes of the Public Hearing and Regular Board Meeting, October 11, 2023.
2. Approval of Minutes of the Special Board Meeting, October 25, 2023.
3. Approval of Inserting Michael R. Somers as Delegate, Sarah Sandquist as 1st Alternate, Jarrod Scheunemann as 2nd Alternate and Jeannie Robinson as 3rd Alternate to serve as delegates to the Annual Business Meeting of the Illinois Association of Park Districts to be held on January 27, 2023, at 3:30 p.m.
4. Approval of payment of the 2022 bond issue in the amount of \$1,295,379.63 due by November 30, 2023.
5. Approval of the low bid from CIBM Bank of 4.40% for the \$1,295,700 bond issue and to act as the bond registrar at no additional fee.

New Business

1. Approval of Disbursements

Commissioner Somers made a motion to approve the list of disbursements for the period beginning October 12, 2023, and ending November 8, 2023. The motion was seconded by Commissioner Kuhl. Upon roll call vote, the vote was as follows: Commissioner Solon – yes; President Hays – yes; Commissioner Somers – yes; and Commissioner Kuhl - yes. The motion passed 4-0.

2. Approval of a Resolution Estimating Taxes to be Levied for FY24-25

Ms. Wallace presented the report. She stated that the consumer price index (CPI) is currently at 6.5% and the Park District has new growth to capture, however it is tax capped at 5%. Ms. Wallace prepared several scenarios for the Board's consideration because several property tax appeals are still in progress and the outcome of these appeals will impact the tax levy. She also highlighted updates to specific funds as well as historical tax rates of other units of local government.

Discussion and clarifications ensued about current appeals, the appeal process, and the tax levy resolution, public hearing, and ordinance process.

Commissioner Kuhl made a motion to approve the proposed resolution setting the tax levy for fiscal year beginning May 1, 2024, and ending April 30, 2025 at \$16,802,269, or an amount authorized by law, and schedule a public hearing on the Tax Levy Ordinance for Wednesday, December 13, 2023, at 7:00 p.m. as required by the Truth in Taxation Act. The motion was seconded by Commissioner Somers. The motion passed 4-0.

3. Approval of Adoption of Ordinance No. 673: Bond Ordinance

Commissioner Solon made a motion to approve adoption Ordinance No. 673: AN ORDINANCE AUTHORIZING AND DIRECTING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION LIMITED TAX PARK BONDS, SERIES 2023, OF THE CHAMPAIGN PARK DISTRICT, CHAMPAIGN COUNTY, ILLINOIS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON SAID BONDS AS THEY BECOME DUE; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH. Commissioner Kuhl seconded the motion. Upon roll call, the vote was as follows: Commissioner Kuhl – yes; President Hays – yes; Commissioner Somers – yes; and Commissioner Solon – yes. The motion passed 4-0.

4. Approval of Meeting Dates for 2024

Ms. Sandquist recommended the Board consider updating its regular meeting times. Discussion ensued regarding the merits of meeting start times that best allow for public, Board, and staff attendance. The Board also reviewed meeting start times for other local government entities.

Commissioner Somers made a motion to approve the 2024 meeting dates, location, and times as well as updating the regular meeting start times to 5:30 p.m. The motion was seconded by Commissioner Kuhl. The motion passed 4-0.

5. Approval of Lease Agreement with Illinois Central Railroad for the Greenbelt Bikeway Trail
Staff recommends approval and Board President signature of lease agreement with Illinois Central Railroad for the Greenbelt Bikeway Trail. Discussion ensued.

Commissioner Solon made a motion to approve the lease agreement with Illinois Central Railroad for the Greenbelt Bikeway Trail subject to requested changes to sections 15(b) and 15(c). The motion was seconded by Commissioner Somers. The motion passed 4-0.

6. Approval of Bids for 2024 Bedding Plants
Mr. Olson recommended accepting the bids and authorizing the Executive Director to execute contracts to purchase 2024 bedding plants for each order to the respective lowest responsible bidders as follows: Park Flower Program Order with 1,834 flats to Ropp's Flower Factory for a total of \$48,995 and Flower Island Order with 1,567 flats to Connie's Country Greenhouse for a total of \$49,409. The total cost of the two recommended orders for 2024 will be \$98,404 with funds allocated in the FY24-25 operating budget.

Discussion ensued about raising fees to match inflation, outreach to plant providers to support future bids, and diversification of bid awards based on capacity of the bidders.

Commissioner Kuhl made a motion to approve the bedding plant bids and authorize the Executive Director to execute contracts to purchase 2024 bedding plants for each order to the respective lowest responsible bidders as follows: Park Flower Program Order with 1,834 flats to Ropp's Flower Factory for a total of \$48,995 and Flower Island Order with 1,567 flats to Connie's Country Greenhouse for a total of \$49,409. The total cost of the two recommended orders for 2024 will be \$98,404 with funds allocated in the FY24-25 operating budget. The motion was seconded by Commissioner Solon and thereafter unanimously passed.

Discussion

1. FY25 Capital Budget and the 2025-2034 Capital Improvement Plan
Ms. Sandquist and Mr. Olson's report focused on the FY25 capital budget. General maintenance objectives include roof replacement, improvements to Clark Park, resurfacing of tennis courts, and West Side Park pathway improvements. Mr. Olson also addressed the John Street pickleball complex and Dexter Field lighting projects.

Commissioner Kuhl addressed the Morrissey Park tennis and pickleball courts.

Commissioner Solon requested more information about the scope of work for the Clark Park improvements project. Mr. Olson responded that staff tentatively plan for the Board to consider ADA improvements, a new playground, basketball court resurfacing, lighting, sand play updates, and Fraker Fountain maintenance items.

Discussion and clarifications ensued regarding the need to include Sholem Aquatic Center's filters and boilers in the capital improvement plan as well as clarification about whether Unit 4 will share expenses for Spalding Park ballfield safety nets to protect patrons who use the nearby tennis courts and skate park. The Commissioners also requested a visual representation for the percentage of reserve funds that could be considered for capital improvements.

Comments from Commissioners

Commissioner Kuhl commented about the earlier mural presentation and expressed her support for placement within Bridgewater Park and Martin Luther King Jr. Trail.

Commissioner Solon added her support for the mural project and requested mural maintenance responsibilities to be specified within the final agreement.

Executive Session

Commissioner Kuhl moved pursuant to the bases set forth below to convene into Executive Session. The motion was seconded by Commissioner Somers. The motion passed 4-0. The Board convened into Executive Session under the Illinois Open Meetings Act, specifically 5 ILCS 120/2(c)(5) regarding the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

Return to Regular Meeting

Following the adjournment of the Executive Session, the Board reconvened in an open meeting.

Adjourn

There being no further business to come before the Board, Commissioner Solon made a motion to adjourn the meeting. The motion was seconded by Commissioner Somers. The motion passed 4-0 and the meeting was adjourned at 9:32 p.m.

Approved:

Craig W. Hays, President

Jarrod Scheunemann, Secretary



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 13, 2023

SUBJECT: Adoption of Ordinance No. 675: An Ordinance Defining Meeting and Adopting Procedures for Electronic Attendance at Meetings of the Champaign Park District.

Background

In 2007, Illinois' Open Meetings Act was amended by Public Act 94-1058 to amend the definition of a "meeting" to mean "Any gathering, whether in person or by video or audio conference, telephone call, electronic means (such as, without limitation, electronic mail, electronic chat and instant messaging), or other means of contemporaneous interactive communication, of a majority of a quorum of the members of a public body held for the purpose of discussing public business," and it permits attendance of members of the public body at public meetings by a means other than physical presence; and to permit attendance by a means other than physical presence, the Park District must adopt rules that conform to the requirements and restrictions of the Open Meetings Act, 5 ILCS 120/7. The Park District approved Ordinance No. 512 in 2007 to conform to these definitions and requirements.

On July 28, 2023, Public Act 103-0311 amending the Open Meetings Act, took effect and expands the permissible reasons for a member of a public body to attend a meeting electronically when statutory qualifications are met within section seven (7) of the Open Meetings Act to authorize a member of the public body to attend remotely if the absence is due to an unexpected childcare obligation.

Prior Board Action

On April 11, 2007, the Board adopted Ordinance No. 512. An Ordinance Defining Meeting and Adopting Procedures for Electronic Attendance at Meetings of the Champaign Park District.

Budget Impact

None.

Recommended Action

Staff recommend adoption of Ordinance No. 675: An Ordinance Defining Meeting and Adopting Procedures for Electronic Attendance at Meetings of the Champaign Park District.

Prepared by:

Jarrod Scheunemann
Deputy Executive Director

Reviewed by:

Sarah Sandquist, CPRE
Executive Director

ORDINANCE NO. 542675
CHAMPAIGN PARK DISTRICT

**AN ORDINANCE DEFINING MEETING AND ADOPTING
PROCEDURES FOR ELECTRONIC ATTENDANCE AT
MEETINGS OF THE CHAMPAIGN PARK DISTRICT
(hereinafter referred to as, "Park District").**

WHEREAS, on January 1, 2007, Public Act 94-1058, amending the Open Meetings Act, took effect and amended the definition of a "meeting" to mean "Any gathering, whether in person or by video or audio conference, telephone call, electronic means (such as, without limitation, electronic mail, electronic chat and instant messaging), or other means of contemporaneous interactive communication, of a majority of a quorum of the members of a public body held for the purpose of discussing public business," and it permits attendance of members of the public body at public meetings by a means other than physical presence;

WHEREAS, on July 28, 2023, Public Act 103-0311 amending the Open Meetings Act, took effect and expands the permissible reasons for a member of a public body to attend a meeting electronically when statutory qualifications are met within section seven (7) of the Open Meetings Act to authorize a member of the public body to attend remotely if the absence is due to an unexpected childcare obligation.

WHEREAS, to permit attendance by a means other than physical presence, the Park District must adopt rules that conform to the requirements and restrictions of the Open Meetings Act, 5 ILCS 120/7;

WHEREAS, the Board of Commissioners of the Park District desires to permit attendance of Commissioners of the Park District by means other than physical presence, in extraordinary and limited circumstances, and only as a result of personal illness, employment purposes of a Commissioner, business of the Park District, ~~or~~ a family or other emergency, or unexpected childcare obligation in compliance with the Open Meetings Act; it being the intent of the Park District

that public policy strongly encourages personal attendance in order to participate meaningfully in meetings and discourage the use of electronic attendance except in circumstances of unavoidable conflict;

WHEREAS, Ordinance No. 512 Procedures for Electronic Attendance at Meeting of the Champaign Park District was first adopted on April 11, 2007 and shall be repealed effective as of the date of the adoption of this Ordinance.

WHEREAS, the Board of Commissioners of the Park District finds that it is necessary that any existing ordinances, resolutions or policies be amended to conform with the term “meeting” to include electronic gatherings as defined in Section 120/1.02 of the Open Meetings Act.

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

Section 1. Recitals. The preliminary paragraphs set forth above are incorporated herein as part of this Ordinance.

Section 2. Electronic Attendance at Meetings Rules. The Park District hereby adopts the Electronic Attendance at Meetings Rules, attached hereto, that permit a Commissioner of the Park District to attend a meeting of the Park District via electronic means, under extraordinary circumstances as defined in the Open Meetings Act, and pursuant to the Electronic Attendance at Meetings Rules.

Section 3. Severability. In the event that any section, clause, provision, or part of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

Section 4. Repeal of Prior Ordinances: All prior ordinances and resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

Section 5. Effective Date. This Ordinance shall be in full force and effect after its passage and approval, and publication as provided by applicable law.

PASSED AND APPROVED this ____ day of _____, ~~2007~~2023.

Craig W. Hays, President

(Seal)

ATTEST:

Jarrod Scheunemann, Secretary

CHAMPAIGN PARK DISTRICT ELECTRONIC ATTENDANCE AT MEETINGS RULES

1. If a quorum of the members of the Board of Park Commissioners are present at any meeting of the Champaign Park District (hereinafter referred to as, "Park District"), any Commissioner of the Park District may attend electronically, if their physical attendance is prevented by one of the following:
 - a. Personal illness or disability; or
 - b. Employment or business – An employment or business related absence will be considered any absence specifically related to the employment of the Commissioner; or
 - c. Business of the Champaign Park District requiring the Commissioners non-physical attendance; and or
 - d. A family or other emergency; and or
 - ~~d.e.~~ Unexpected childcare obligation.
2. Attendance by electronic means shall occur under extraordinary circumstances only, and the desire by any Commissioner to attend a meeting by electronic means shall be made to the Secretary at least two (2) hours prior to the meeting of the Board of Park Commissioners.
3. Electronic Attendance shall be deemed to include attendance via audio conferencing, telephone, instant messaging, and e-mail.

**ORDINANCE NO. 675
CHAMPAIGN PARK DISTRICT**

**AN ORDINANCE DEFINING MEETING AND ADOPTING
PROCEDURES FOR ELECTRONIC ATTENDANCE AT
MEETINGS OF THE CHAMPAIGN PARK DISTRICT
(hereinafter referred to as, "Park District").**

WHEREAS, on January 1, 2007, Public Act 94-1058, amending the Open Meetings Act, took effect and amended the definition of a "meeting" to mean "Any gathering, whether in person or by video or audio conference, telephone call, electronic means (such as, without limitation, electronic mail, electronic chat and instant messaging), or other means of contemporaneous interactive communication, of a majority of a quorum of the members of a public body held for the purpose of discussing public business," and it permits attendance of members of the public body at public meetings by a means other than physical presence;

WHEREAS, on July 28, 2023, Public Act 103-0311 amending the Open Meetings Act, took effect and expands the permissible reasons for a member of a public body to attend a meeting electronically when statutory qualifications are met within section seven (7) of the Open Meetings Act to authorize a member of the public body to attend remotely if the absence is due to an unexpected childcare obligation.

WHEREAS, to permit attendance by a means other than physical presence, the Park District must adopt rules that conform to the requirements and restrictions of the Open Meetings Act, 5 ILCS 120/7;

WHEREAS, the Board of Commissioners of the Park District desires to permit attendance of Commissioners of the Park District by means other than physical presence, in extraordinary and limited circumstances, and only as a result of personal illness, employment purposes of a Commissioner, business of the Park District, a family or other emergency, or unexpected childcare obligation in compliance with the Open Meetings Act; it being the intent of the Park District that

public policy strongly encourages personal attendance in order to participate meaningfully in meetings and discourage the use of electronic attendance except in circumstances of unavoidable conflict;

WHEREAS, Ordinance No. 512 Procedures for Electronic Attendance at Meeting of the Champaign Park District was first adopted on April 11, 2007 and shall be repealed effective as of the date of the adoption of this Ordinance.

WHEREAS, the Board of Commissioners of the Park District finds that it is necessary that any existing ordinances, resolutions or policies be amended to conform with the term “meeting” to include electronic gatherings as defined in Section 120/1.02 of the Open Meetings Act.

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

Section 1. Recitals. The preliminary paragraphs set forth above are incorporated herein as part of this Ordinance.

Section 2. Electronic Attendance at Meetings Rules. The Park District hereby adopts the Electronic Attendance at Meetings Rules, attached hereto, that permit a Commissioner of the Park District to attend a meeting of the Park District via electronic means, under extraordinary circumstances as defined in the Open Meetings Act, and pursuant to the Electronic Attendance at Meetings Rules.

Section 3. Severability. In the event that any section, clause, provision, or part of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

Section 4. Repeal of Prior Ordinances: All prior ordinances and resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

Section 5. Effective Date. This Ordinance shall be in full force and effect after its passage and approval, and publication as provided by applicable law.

PASSED AND APPROVED this ____ day of _____, 2023.

Craig W. Hays, President

(Seal)

ATTEST:

Jarrod Scheunemann, Secretary

**CHAMPAIGN PARK DISTRICT
ELECTRONIC ATTENDANCE AT MEETINGS RULES**

1. If a quorum of the members of the Board of Park Commissioners are present at any meeting of the Champaign Park District (hereinafter referred to as, "Park District"), any Commissioner of the Park District may attend electronically, if their physical attendance is prevented by one of the following:
 - a. Personal illness or disability; or
 - b. Employment or business – An employment or business-related absence will be considered any absence specifically related to the employment of the Commissioner; or
 - c. Business of the Champaign Park District requiring the Commissioners non-physical attendance; or
 - d. A family or other emergency; or
 - e. Unexpected childcare obligation.
2. Attendance by electronic means shall occur under extraordinary circumstances only, and the desire by any Commissioner to attend a meeting by electronic means shall be made to the Secretary at least two (2) hours prior to the meeting of the Board of Park Commissioners.
3. Electronic Attendance shall be deemed to include attendance via audio conferencing, telephone, instant messaging, and e-mail.



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 13, 2023

SUBJECT: Foundation Board Member Appointee

Background

Currently there is one, three-year term vacancy on the Foundation Board of Directors. Staff and Board members have been actively seeking new members to serve—members who are willing to help fulfill the mission of providing philanthropic support for the Champaign Park District. Upon receiving a recommendation from Chair Holding, he, Board Member Sandquist and Laura Auteberry had the opportunity to meet with prospective board member, Cindy Steward, whose information is presented below.

Employer

University of Illinois, Clinical Assistant Professor

Boards and Committees

All service listed below is from over 10 years ago:

Sullivan Community Education Foundation - past president

Planned Giving Information Consortium of East Central Illinois - past treasurer

Leave a Legacy of East Central Illinois - former board member

University of Illinois College of Commerce Business Advisory Council - former member

Illinois Power Federal Political Action Committee - former Vice President

Visiting Nurse Association of Macon County - former board member

Education/Training/Certificates

MBA, Illinois State University 2006

BS Accountancy, University of Illinois, with highest honors 1980

Registered Illinois CPA 1980 - present

Northwestern University Kellogg School of Management Corporate Financial Strategy Program

Center for Creative Leadership Leadership Development Program

University of Michigan Human Resources Executive Program

Penn State University Management Program for Women

Skills/Experience and Interests

“I have a strong financial background and over 30 years of large corporate financial accounting and management experience. Combined with over ten years of teaching, these experiences have honed my ability to explain complex topics to others in an understandable way. I believe these skills can help me contribute, along with my board colleagues, to being a good steward of the Foundation's resources. In addition, I personally participate in several park district programs, and I am a huge fan. I believe the park district's programs play a vital role in the strength and quality of life in Champaign. I am excited about potential opportunities to be an ambassador for the Foundation.”

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.

Prior Board Action

N/A

Budget Impact

None

Recommended Action

During their November 13, 2023 regular meeting, the Champaign Parks Foundation Board of Directors voted unanimously to forward Cindy Steward's name to the Champaign Park District Board of Commissioners for consideration of appointment to the Champaign Parks Foundation Board of Directors, for the remainder of a three-year term expiring May, 2025.

Prepared by:

Laura C. Auteberry
Development Coordinator

Reviewed by:

Jarrod Scheunemann
Deputy Executive Director

**RESOLUTION
APPOINTING DIRECTOR
TO THE CHAMPAIGN PARKS FOUNDATION**

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the Champaign Park District Board of Commissioners hereby appoints Cindy Steward for the remainder of a two-year term expiring in May of 2025.

APPROVED by the Board of Commissioners of the Champaign Park District this 13th day of December 2023.

Craig W. Hays President

Jarrod Scheunemann, Secretary



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 1, 2023

SUBJECT: Adoption of Ordinance No. 674: An Ordinance to Levy Property Taxes in the amount of \$16,802,269 for Fiscal Year Beginning May 1, 2024 and Ending April 30, 2025

Background

Each year, the Board is required to pass a Resolution setting the tax levy for the following fiscal year (FY) 2025. Following the approval of the Resolution, staff published Notice of Public Hearing in *The News-Gazette* on December 5, 2023, and set the date for the public hearing with the intent to adopt such an increased tax levy for December 13, 2023. Once approved, staff will file with the Champaign County Clerk. The Ordinance must be filed no later than the last Tuesday in December.

Prior Board Action

On November 8, 2023, the Board adopted a Resolution setting the estimated tax levy for FY2025 at a total amount not to exceed \$16,802,269.00 and set the public hearing for December 13, 2023.

Budget Impact

The estimated levy approved will be incorporated into the fiscal year budget ending April 30, 2025.

Recommended Action

Staff recommend adoption of Ordinance No. 674: An Ordinance to Levy Property Taxes in the amount not to exceed \$16,802,269.00 for fiscal year beginning May 1, 2024, and ending April 30, 2025. **(ROLL CALL VOTE REQUIRED)**

Prepared by:

Reviewed by:

Andrea N. Wallace, CPA
Director of Finance

Sarah Sandquist, CPRE
Executive Director

TAX LEVY ORDINANCE No. 674

**AN ORDINANCE TO LEVY THE ANNUAL TAX FOR THE FISCAL
YEAR BEGINNING MAY 1, 2024 AND ENDING APRIL 30, 2025**

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

Pursuant to authority vested in them by the Park District Code, Article Five, the Commissioners of the Champaign Park District in meeting assembled do hereby find and declare that there will be required to be raised by general taxation in the amounts hereinafter set forth to be levied upon all of the taxable property in said Champaign Park District, in order to meet and defray all the necessary expenses and liabilities of the Champaign Park District as required by statute or voted by the people for uses and purposes as follows, to wit:

<u>FUND</u>	<u>CLASSIFICATION</u>	<u>2024-25 LEVY</u>
Fund 01 - GENERAL CORPORATE		
	SALARIES AND WAGES	\$ 2,950,000
	FRINGE BENEFITS	441,000
	CONTRACTUAL	1,000,000
	COMMODITIES/SUPPLIES	472,000
	UTILITIES	260,000
	ROUTINE/PERIODIC MAINTENANCE	316,000
	TRANSFERS TO OTHER FUNDS FOR CAPITAL OUTLAY	2,391,689
	TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 01 GENERAL CORPORATE	<u>7,830,689</u>
Fund 02 - RECREATION		
	SALARIES AND WAGES	1,770,635
	FRINGE BENEFITS	160,000
	CONTRACTUAL	275,000
	COMMODITIES/SUPPLIES	300,000
	UTILITIES	480,000
	ROUTINE/PERIODIC MAINTENANCE	50,000
	TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 02 RECREATION	<u>3,035,635</u>
Fund 03 - MUSEUM		
	SALARIES AND WAGES	1,014,825
	FRINGE BENEFITS	110,000
	CONTRACTUAL	575,000
	COMMODITIES/SUPPLIES	130,000
	UTILITIES	160,000
	ROUTINE/PERIODIC MAINTENANCE	45,000
	TRANSFERS TO OTHER FUNDS FOR CAPITAL	150,000
	TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 03 MUSEUM	<u>2,184,825</u>

Fund 04 - LIABILITY INSURANCE	
SALARIES AND WAGES	65,520
FRINGE BENEFITS	18,000
CONTRACTUAL	3,500
COMMODITIES/SUPPLIES	7,000
INSURANCE	260,000
CAPITAL OUTLAY	69,073
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 04 LIABILITY INSURANCE	<u>423,093</u>
Fund 06 - IMRF FUND	
FRINGE BENEFITS	233,510
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 06 IMRF	<u>233,510</u>
Fund 08 - AUDIT FUND	
CONTRACTUAL	39,304
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 08 AUDIT	<u>39,304</u>
Fund 09 - PAVING AND LIGHTING FUND	
ROUTINE/PERIODIC MAINTENANCE	115,599
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 09 PAVING AND LIGHTING	<u>115,599</u>
Fund 14 - SOCIAL SECURITY FUND	
FRINGE BENEFITS	561,812
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 14 SOCIAL SECURITY	<u>561,812</u>
Fund 15 - SPECIAL RECREATION FUND	
SALARIES AND WAGES	341,000
FRINGE BENEFITS	28,000
CONTRACTUAL	60,000
COMMODITIES/SUPPLIES	30,000
UTILITIES	40,000
INSURANCE	18,000
ROUTINE/PERIODIC MAINTENANCE	25,000
CAPITAL OUTLAY	376,851
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 15 SPECIAL RECREATION	<u>918,851</u>
Fund 19 - POLICE AND PUBLIC SAFETY AND SECURITY FUND	
CONTRACTUAL	106,240
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 19 POLICE AND PUBLIC SAFETY AND SECURITY FUND	<u>106,240</u>
Fund 21 - BOND AMORTIZATION FUND	
TRANSFERS TO OTHER FUNDS	1,352,711
TOTAL AMOUNT IS HEREBY LEVIED AS - FUND 21 BOND AMORTIZATION	<u>1,352,711</u>

TAX LEVY SUMMARY

The following are the total taxes to be levied for:

Fund 01 - GENERAL	\$ 7,830,689
Fund 02 - RECREATION	3,035,635
Fund 03 - MUSEUM	2,184,825
Fund 04 - LIABILITY INSURANCE	423,093
Fund 06 - IMRF FUND	233,510
Fund 08 - AUDIT FUND	39,304
Fund 09 - PAVING AND LIGHTING FUND	115,599
Fund 14 - SOCIAL SECURITY FUND	561,812
Fund 15 - SPECIAL RECREATION FUND	918,851
Fund 19 - POLICE AND PUBLIC SAFETY AND SECURITY FUND	106,240
Fund 21 - BOND AMORTIZATION FUND	<u>1,352,711</u>
TOTAL AMOUNT IS HEREBY LEVIED AS - ALL FUNDS	<u><u>\$ 16,802,269</u></u>

Making the aggregate not to exceed sum of Sixteen Million, Eight Hundred Two Thousand, Two Hundred Sixty-Nine Dollars (\$16,802,269) to be raised by taxation and levied on all of the taxable property in said Park District for the fiscal year beginning May 1, 2024 and ending April 30, 2025, in order to meet and defray all necessary expenses and liabilities of the Park District as required by statute of voted by the people in accordance with law, provided that the levy of such amounts does not cause the property tax rate to exceed 0.7273, including any revenue recapture. If the levy extension amount exceeds either the maximum amount of \$16,802,269 or produces a tax rate higher than 0.7273, then the amount to be levied and collected for all funds shall be reduced to an extension amount at or below \$16,802,269 or which produces the 0.7273 tax rate for all funds.

The Secretary of the Champaign Park District shall file with the County Clerk of the County of Champaign, State of Illinois, a certified copy of this Ordinance, no later than the last Tuesday of December 2023.

This Ordinance shall be in full force and effect immediately on and after its passage and approval.

Adopted this 13th day of December 2023, pursuant to a roll call vote as follows:

Ayes:

Absent:

Nays:

Abstain:

Craig W. Hays, President
Champaign Park District
Board of Commissioners

TRUTH IN TAXATION CERTIFICATE OF
COMPLIANCE (TAX YEAR 2023 LEVY)

I, the undersigned, hereby certify that I am the presiding officer of CHAMPAIGN
PARK DISTRICT,
(Legal Name of Taxing District)

and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the Truth in Taxation law.

Check One of the Choices Below:

- 1) The levy did exceed 105 percent of the prior year's extension. Therefore, the district published a notice in the newspaper and conducted a hearing. Notice is attached.
- 2) The levy did not exceed 105 percent of the prior year's extension. Therefore, a notice and a hearing were not necessary.
- 3) The proposed levy did not exceed 105 percent of the prior year's extension. Therefore, a hearing was not held. However, the adopted levy exceeded 105 percent of the prior year's extension and a notice was published within 15 days of its adoption. Notice is attached.
- 4) The adopted levy exceeded the amount stated in the initial published notice. A second notice was published within 15 days of the adoption. Notice is attached.

Presiding Officer:

Name Craig Hays

Title President

Phone _____

Email craig.hays@champaignparks.org

Date _____

35 ILCS 200/18-90: Along with their tax levy, EVERY taxing district is required to file a certification by the presiding officer of the district certifying compliance with or inapplicability of the provisions of Truth in Taxation law.

STATE OF ILLINOIS }
 }
COUNTY OF CHAMPAIGN }

S.S.

CERTIFICATE OF SECRETARY

I, Jarrold Scheunemann, hereby certify that I am the Secretary in and for the Champaign Park District, Champaign County, Illinois, and as such official, I am keeper of the records, ordinances, files and seals of this said Park District, and

I HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. 674: An Ordinance Levying Taxes of the Champaign Park District, Champaign County, Illinois for the Fiscal Year Commencing May 1, 2024 and Ending April 30, 2025, which was adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Champaign Park District, held at Champaign, Illinois, in said District at 7:00 p.m. on the 13th day of December 2023.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location at which said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Champaign, Illinois, this this 13th day of December, 2023.

[SEAL]

Jarrod Scheunemann
Secretary to the Board of Park Commissioners
Champaign Park District

**IN THE OFFICE OF THE COUNTY CLERK
CHAMPAIGN COUNTY, ILLINOIS**

**CERTIFICATE OF COMPLIANCE
WITH THE ILLINOIS TRUTH IN TAXATION LAW
35 ILCS 200/18-55 THROUGH 200/18-100**

CHAMPAIGN PARK DISTRICT

I, Craig W. Hays, being first duly sworn on oath, hereby certify that I am the duly elected President of the Champaign Park District, Champaign County, Illinois; and that attached hereto is a true and correct copy of the Annual Tax Levy Ordinance assessing taxes of the Champaign Park District for the fiscal year beginning on the 1st day of May, 2024 and ending on the 30th day of April, 2025.

I further certify that said Ordinance was adopted, pursuant to, and in all respects in compliance with, the provisions of Illinois Property Tax Code – Truth in Taxation Law, 35 ILCS 200/18-55 through 18-100.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of the Park Commissioners of the Champaign Park District at Champaign, Illinois this day 13th day of December, 2023.

Craig W. Hays
President of the Board of Park Commissioners
Champaign Park District

Subscribed and sworn to before me
this 13th day of December, 2023.

Notary Public

[SEAL]



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 13, 2023

SUBJECT: Recommendation to approve agreement with GovHR USA for Classification and Compensation Study

Background

Champaign Park District (Park District) last conducted a comprehensive classification and compensation study over ten (10) years ago. Since that time, the salary schedule has been updated with annual increases, including recent attempts to adjust for inflation but otherwise has seen little change. Given the current labor market, changes in the Park District's programs and services, and the length of time since the original class and compensation study was completed, staff believe it is time to conduct a comprehensive update.

Benefits to conducting a study include:

1. **Employee Satisfaction and Retention:** A content and motivated workforce is essential for the continued success of the Park District. By ensuring that staff are fairly compensated, it contributes to increased job satisfaction, which, in turn, enhances staff retention.
2. **Market Competitiveness:** The job market is dynamic, and salaries evolve over time. Conducting a salary study will allow the Park District to benchmark its compensation packages against industry standards, ensuring that the Park District remains competitive in attracting and retaining top talent.
3. **Equity and Fairness:** Fair compensation is a fundamental aspect of employee morale. A salary study will help identify and rectify any disparities that may exist within the current pay structure, promoting a culture of fairness and equity.
4. **Strategic Workforce Planning:** A salary study will provide valuable insights into the current market trends, enabling the Park District to make informed decisions regarding its compensation strategy. This, in turn, aligns with broader objectives for strategic workforce planning.

Staff interviewed two firms as part of the selection process. Both firms presented similar plans, however HR Source had a base price with a portion of the desired scope, and additional services would be an added cost.

GovHR USA \$26,550

HR Source \$33,075

Prior Board Action

\$75,000 was approved for a Classification and Compensation Study in the FY24 Capital Improvement Plan.

Recommendation

Staff recommends approval authorizing Executive Director to enter into an agreement with GovHR for Classification and Compensation Study.

Prepared by:

Sarah Sandquist, CPRE
Executive Director

Reviewed by:

Jarrod Scheunemann
Deputy Executive Director



CONTRACT

**CHAMPAIGN PARK DISTRICT, ILLINOIS
and
GovHR USA, LLC**

The Champaign Park District agrees to retain GovHR USA, LLC (“GovHR”) to conduct a Classification and Compensation Study in accordance with its proposal dated September 8, 2023 and revised November 9, 2023 to include FLSA classification review. The terms of the proposal are incorporated herein and shall become a part of this contract.

Total Cost: \$26,550

Payment Terms: 40% of the professional fees (\$10,620) will be due after the initial project meeting, 40% (\$10,620) due after delivery of the preliminary findings approximately 10 weeks into the Study, and the balance (\$5,310) will be billed after the Study is completed. Invoices will be sent to the Park District and are payable within 30 days of receipt.

ACCEPTED:

CHAMPAIGN PARK DISTRICT, ILLINOIS

By: _____
Title: _____
Date: _____

Contact Representative for Study (if different than above):

Name: _____
Telephone: _____
Email: _____

Billing Contact: _____
Billing Email: _____

GovHR USA

By: _____
Title: _____
Date: _____



CHAMPAIGN PARK DISTRICT, ILLINOIS
Proposal for a Classification and Compensation Study
September 8, 2023 (revised November 9, 2023)

GovHR USA, LLC (“GovHR”) is pleased to provide the Champaign Park District with this proposal for a comprehensive Classification and Compensation Study for approximately 84 employees in 78 positions in the organization. The Study will include an evaluation of the Park District’s overall employee compensation and pay structure to assure both internal and external (marketplace) equity, and a job audit for each position to determine appropriate classification. The Study conducted by GovHR will ensure that an equitable compensation system is in place that is both fair and competitive, enabling the Park District to recruit and retain qualified employees. The system will also be fairly easy to administer in an organized and consistent fashion, as well as sustainable for years to come.

FIRM QUALIFICATIONS AND EXPERIENCE

GovHR is a public management consulting firm serving municipal clients and other public-sector entities on a national basis. GovHR is led by Heidi Voorhees, President, and Joellen Cademartori, Chief Executive Officer. Our headquarters offices are at 630 Dundee Road, Suite 225, in Northbrook, Illinois. GovHR is a limited liability company and is a certified Female Business Enterprise in the State of Illinois, working exclusively in the public sector. The company was formed as Voorhees Associates in February 2009, and changed its name to GovHR USA in 2013.

GovHR provides service to jurisdictions and agencies in a variety of contemporary issues, including management, financial, and human resources assistance. GovHR has conducted more than 175 classification and compensation studies within the past ten years. Without fail, every pay plan recommended by GovHR has been successfully implemented by the client. A list of the firm’s studies and a complete list of GovHR’s clients is located on our website at www.govhrusa.com.

PROJECT TEAM

If selected to conduct this Study for the Park District, one of the following individuals will serve as Project Manager, depending on their commitments at the time the Park District is ready to begin the Study: Chief Executive Officer Joellen Cademartori, Senior Vice President Rachel Skaggs, Senior Vice President John Prejzner, or Senior Vice President Katy Yee. The Project Manager will be assisted with document preparation and data analysis by HR Specialists Alice Bieszczat and Julie Hawkins. Biographies for the Consultant Team are attached to this proposal. We may use additional staff consultants to assist with employee interviews, if needed. Biographies for all of our consultants are included on our website at www.govhrusa.com.

PROJECT APPROACH

The Park District would like a comprehensive review and update of its current classification and compensation system for approximately 84 employees in 78 positions in the organization. One of the

630 Dundee Road, Suite 225, Northbrook, IL 60062
Local: 847.380.3240 Toll Free: 855.68GovHR (855.684.6847) Fax: 866.401.3100 GovHRUSA.com

EXECUTIVE RECRUITMENT INTERIM STAFFING MANAGEMENT AND HUMAN RESOURCE CONSULTING

purposes of the Study is an evaluation of the labor market, and the Study data will allow the Park District to better understand its competitive pay position and to determine its strengths and weakness relative to the comparable labor market.

To accomplish these objectives, GovHR will perform the following steps (listed in the order that the work will be performed). Please note, we have specified those areas where we will need the Park District's input/assistance.

Meetings, Salary Survey, Job Analysis.

DELIVERABLE: Start Up Documents

DELIVERABLE: Job Analysis Questionnaire Form

- **Study preparation and project meeting (via telephone or video conference call).** Meet with Park District representatives to discuss study methods, review organization charts, personnel rules and regulations, and the current classification and pay plans. We will seek to determine problem areas, answer questions, and review the scope and schedule of work and the data and assistance GovHR will need from the Park District. Prior to the meeting, GovHR will require copies of the organization charts for each department, all pay plans, the current personnel manual and any other relevant information related to salaries to make for a more productive initial meeting.

- **Establishing comparables**

Working with Park District staff, and using our broad-based cohort methodology, we will determine a logical survey sample of "like" entities that impact the compensation market for the Park District. In selecting public employers, we normally use criteria such as population served, equalized value, budget size, proximity, etc., the purpose of which is to select jurisdictions that are most comparable to the Champaign Park District.

- **Employee Kickoff Meeting (Project Manager)**

Shortly after the initial project meeting with the Park District representatives, the Consultant will meet with employees virtually to explain the scope of the project and distribute Job Analysis Questionnaire (JAQ) forms. GovHR understands that many employees have not participated in this type of process before, and we take the time to carefully explain the purpose of the project to the employees and to answer any questions they may have. If any of the employees are not available when these first meetings are held, they can view a video presentation of the meeting. Employees will then be allowed two (2) weeks to complete the questionnaire. The questionnaires will also be reviewed by each employee's supervisor and returned to GovHR within three (3) weeks of distribution.

- **Prepare and send out salary surveys**

GovHR will design and send out the salary surveys (under Park District letterhead) to gather salary data for each of the classifications in the comparable entities. To accomplish this, the Project Manager will work with Park District representatives to select approximately 35 - 40 benchmark classifications from the Park District's 78 classifications covered in the Study. These classifications will be chosen on the criteria of those that are most common in all communities and that cover all the various pay grades in the Park District. In addition to job titles, brief position descriptions are

included in the survey to make sure we are receiving salary data for “like” positions in the comparable communities.

Note: While GovHR will prepare all the materials to be sent out for the salary surveys, we have found that sending out the survey under the client’s letterhead generates a better/faster response from the survey respondents than when it is sent out under our letterhead/name. In addition, the Park District *may* be asked to make one follow-up contact with those entities that do not initially respond to the survey request.

- **Job evaluation analysis and establishment of job classification system (Consultant Team).** Upon return of the JAQs by the Park District, GovHR will perform the following:

- Read each JAQ (up to 84) and corresponding Job Description (up to 78), in their entirety.
- Personally interview at least one (1) employee (via Zoom) from each job classification to further understand the scope of their job.
- Apply a measurement system of job evaluation factors, using nine (9) main factors used in our job evaluation instrument in order to evaluate the internal/comparable worth of each job classification. Upon completion of the job evaluation measurements, a new Classification Plan will be developed. It is important to emphasize that the job, not the qualifications or performance of the incumbents, is being evaluated. Part of this process will include the evaluation of current job titles and the recommendation for any changes to same, assuring that the job title and related recommended pay range matches what the employee is actually doing.

Note: A formal job evaluation system, such as the one utilized by GovHR, is an attempt to objectify the reasons that jobs are compensated differently. Most compensation practitioners agree that three (3) basic factors are important in determining compensation. These are: (1) skills required; (2) responsibility; and (3) working conditions. The Equal Employment Opportunity Commission recognizes these three (3) basic factors, along with seniority and performance, as valid determinants of compensation. The nine (9) factors used by GovHR are essentially subdivisions of the first three (3) factors mentioned above. In addition, it is GovHR’s practice that, under Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act (ADA), and the Age Discrimination of Employment Act (ADEA), it is illegal to discriminate in any aspect of employment. GovHR will not use discriminatory practices on the basis of race, color, religion, sex, national origin, disability, or age when performing a classification analysis. Decisions and recommendations will not be based on stereotypes or assumptions about the abilities, traits, or performance of individuals of a certain sex, race, age, religion, or ethnic group, or individuals with disabilities.

- Based on the results of the job evaluation process outlined above, assign all classifications to skill levels.

Note: Logical breaks in the continuum of points determine the skill levels used for determining the classification system. For example, skill level 1 might contain jobs that scored between 185 and 200 points, skill level 2 between 205 and 220 points, and so on.

- Review the results of the job evaluation exercise with Park District representatives and revise as necessary.
- Review current FLSA classifications and make recommendations for change to exempt/nonexempt status, if warranted.

II. Salary Survey Analysis

DELIVERABLE: Salary Survey Data

DELIVERABLE: New Salary Schedules

The following steps will be included in this component of the Study:

- Tabulate, summarize, and analyze comparative compensation information obtained through the surveys. Our pay tabulations compare the Park District's salaries for the surveyed positions with the average minimum and the average maximum of the survey data for each surveyed class, when possible. Data is displayed for each jurisdiction in each class and summarized in an overall table. This data is analyzed to determine the percentage difference between the Park District's present pay for each class and the survey data.

The Consultants will work with the Park District at the initial meeting to determine its policy with respect to compensation (i.e., 50th percentile; 75th percentile, etc.). Once this is determined, the Consultants will use the salary survey data to develop and recommend new salary schedules for the Park District's 78 classifications. This process will include a recommendation regarding how employees are inserted into the new plan and how they move through the proposed pay plan (either via a merit system or defined merit increment plan), with recommendations for a specific performance-oriented program with respect to salary advancement through the new salary ranges. The salary schedules will outline what the specific percentages are between ranges and grades. Note: GovHR always recommends that there be a merit component associated with the granting of wage adjustments and a recommendation for this will be included in the Park District's report.

III. Progress Reports (via email and video/conference calls)

GovHR prides itself on our attention to and communication with our clients as the project proceeds. As such, GovHR will strive to maintain regular contact with the Park District's representative and to be available to address the Client's questions, concerns and needs.

GovHR will make regular progress reports to the Park District as requested, particularly at critical points in the Study. Additionally, the Project Manager will meet with the Park District representative and other key staff such as department heads to participate in a question-and-answer session and to review the results of the job evaluation exercise and the proposed new salary schedules.

IV. Draft and Final Report Preparation

DELIVERABLE: Draft and Final Report

A draft report will be prepared by the Consultants and sent electronically to the Park District that includes:

- an Executive Summary highlighting the overall scope of the Study and the general observations, outcomes and recommendations contained within the Report;
- a summary of all aspects of the Study, including recommendations, methods and guidelines for achieving the overall aspects of the Study as well as recommendations for annual maintenance and review of the new plans;
- pay range options that are consistent with the Park District's pay policy, outlining the pros and cons of each option;

- assignment of each position to an appropriate classification and pay grade based on internal equity and marketplace considerations;
- recommendations on keeping the plan current, equitable and up to date over the next ten years.
- An implementation plan and cost estimates of implementing the Study's findings and recommendations.
- Recommendations regarding FLSA classifications.

Once the Park District representatives return review comments, a final report will be prepared and sent to the Park District.

V. Presentation of Findings (Project Manager)

The Project Manager will make a presentation of findings to the Board of Commissioners detailing the final results of the Study, if desired.

VI. Training

GovHR will provide the Park District with a procedure manual on the use of the system and will train designated staff on the maintenance and upkeep of the classification and compensation plan.

PROPOSED PROJECT TIMELINE

GovHR is available to start this project within four to six weeks of acceptance of its proposal. A Study of this size would normally take approximately 120 days. The timetable below is contingent upon the timely response from the comparable entities supplying the salary data, as well as the timely response of the Park District employees in returning the JAQs.

Following is a detailed breakdown of the work schedule:

- Week 1: Meet with Park District representatives to discuss Study methodology and expectations.
- Week 2: Prepare and distribute salary surveys to comparable entities.
- Week 3: Meet with employees to hand out JAQs and explain the purpose of the Study and the process.
- Week 4 to 6: Return of JAQs and salary surveys.
- Week 7: Reading of JAQs and job descriptions; interview employees.
- Week 8 and 9: Analyze data; prepare new classification and compensation plans.
- Week 10: Send draft findings to the Park District.
- Week 11: Meet with key Park District representatives to review preliminary findings.
- Week 12: Prepare Draft Report and send to the Park District.
- Week 13: Get return comments from the Park District.
- Week 14: Prepare Final Report.
- Week 15: Present Report to the Board of Commissioners.

GovHR is mindful of the Client's desire to have a finished quality product within a reasonable time after initiating a Study of this kind, and we pride ourselves in adhering to this timeframe. Our past clients will confirm our diligence in delivering our report and other deliverables on time.

REFERENCES

Park District of Highland Park, Illinois

Classification and Compensation Study (2022/23)

Brian Romes, Executive Director

847-579-3119

brianromes@pdhp.org

Urbana Park District, Illinois

Classification and Compensation Study (2020)

Alexandra Ivanova, HR Manager

217-367-1536

aivanova@UrbanaParks.Org

Oswegoland Park District, Illinois

Classification and Compensation Study (2019)

Contact: Keith Zalewski, Superintendent of Human Resources

630-554-4430

kzalewski@oswegolandpd.org

COST PROPOSAL

We have proposed that the entire Study be conducted virtually; however, if the Park District requests any in-person meetings, GovHR will provide the Park District with an additional estimate for travel and related expenses. GovHR has conducted several virtual studies since the start of the pandemic, resulting in significant cost savings to our clients. We estimate the fee for the entire study to be \$26,550 and will agree to complete the study for this **fixed fee of \$26,550**. Payment will be due as follows: 40% of the professional fees (\$10,620) will be due after the initial project meeting, 40% (\$10,620) due after delivery of the preliminary findings approximately 10 weeks into the Study, and the balance (\$5,310) will be billed after the Study is completed. Invoices will be sent to the Park District and are payable within 30 days of receipt.

<u>Study Phase Breakdown</u>	<u>Hour Breakdown</u>	<u>Cost</u>
I. Meetings, Salary Survey, Job Analysis		
Study preparation and project meeting (via conference call)	2 hours	\$300
Establishing comparables	10 hours	\$1,500
Employee kickoff meetings/distribute JAQs	2 hours	\$300
Prepare and send out salary surveys	14 hours	\$2,100
Job evaluation analysis and establishment of job classification system		
➤ reading of up to 84 JAQs/78 JDs	12 hours	\$1,800
➤ employee interviews via Zoom calls (Consultant Team)	44 hours	\$6,600
➤ analyzing data and establishing classes	8 hours	\$1,200
➤ assigning of skill levels	8 hours	\$1,200
➤ review and evaluation of preliminary analysis with Park District representatives (via email and conference calls)	8 hours	\$1,200

➤ review and recommendations regarding FLSA classifications	5 hours	\$750
II. Salary Survey Analysis		
Analyzing salary survey data	24 hours	\$3,600
Establishing new salary schedules	10 hours	\$1,500
III. Meetings with Park District representatives and Department Heads to Review Survey Data and Job Classifications (via conference calls)		
	8 hours	\$1,200
IV. Draft and Final Report Preparation		
Writing draft report	12 hours	\$1,800
Final report	6 hours	\$900
V. Presentation of Findings		
	2 hours	\$300
VI. Training on Use of System		
	2 hours	\$300
PROJECT HOUR AND COST TOTAL	177 Hours	\$26,550

NOTE: If the Park District accepts our proposal for this project, GovHR will for one (1) year from the date of the signature of this agreement, provide support services at no additional cost. This will include any telephone communication necessary by the staff with regard to any questions concerning the report.

OPTIONAL SERVICES/EXPENSES:

Progress Reports – It is customary to have periodic telephone conversations throughout the Study to give progress reports. There will be no charge for these periodic telephone updates.

Site Visits – If the Park District chooses to have the Consultants make any on-site visits for meetings, employee interviews and/or presentation of findings, there would be additional costs for consultant travel and related expenses.

Benefits Review – If the Park District would like a review of benefits in the comparable communities, there would be additional fees of \$3,000 for the benefits survey and analysis.

Job Descriptions – Updates to existing job descriptions cost \$200.00 each; new job descriptions, if needed, cost \$300.00 each. The job descriptions are done after the rest of the Study is complete and are billed separately.

Additional Services – any additional services not covered in this Proposal and requested by the Park District will be billed at the rate of \$150 an hour plus expenses.

This quote is good for a period of three months, after which prices may increase.

CONCLUDING REMARKS

In closing, GovHR is a public-sector management consulting firm devoted to assisting only public-sector entities. We believe that the team assembled to conduct the proposed study for the Champaign Park District is of the highest caliber and qualifications.

GovHR appreciates your consideration of this proposal and looks forward to the opportunity to work with you on this important project.

Sincerely,



Judith M. Schmittgens
Corporate Secretary and Compliance Manager

Attachments: Consultant Biographies



Joellen Cademartori



Joellen Cademartori is the chief executive officer and co-owner of GovHR USA and has nearly 30 years of cumulative experience working in the public sector as a municipal leader, and in human resources and management consulting. Joellen’s exceptional communication style has enabled her to develop and maintain strong relationships with her peers, elected and appointed officials, and related local government partners.

The public sector human resources and management projects Joellen has worked on have earned her respect in local governments across the country. Due to her commitment and dedication to local government, she is known an industry leader in executive recruiting, interim staffing, in addition to human resources and management consulting work.

Throughout her career, Joellen has been privileged to serve on numerous local, state and national committees. A personal and professional highlight for her was being on the International City/County Management Association (ICMA) Executive Board as a representative from the Northeast Region. Joellen regularly speaks in front of groups, and writes about a variety of local government topics, which include organizational analysis, generational diversity, succession planning, performance management, resume development and interviewing skills and techniques. She is dedicated to developing the next generation of managers and remains passionate about excellence in local government.

PROFESSIONAL EDUCATION

- Master of Public Administration, Northeastern University, Boston, MA
- Bachelor of Economics, Worcester State College, MA
- Senior Executive institute, Leading, Education & Developing (LEAD) Program, University of Virginia, Weldon Cooper Center for Public Service

PROFESSIONAL DEVELOPMENT AND SPEAKING ENGAGEMENTS

- Executive Recruiter Panel – Investing in the Next Generation of Leaders, NFBPA – Emerge 2020
- Re-Evaluating Your Employee Evaluation, MMA 2020
- Succession Planning for the Public Sector Webinar, NPELRA 2020
- What Does it Take – Landing Leadership Positions, ICMA 2019
- Achieving Your Leadership Potential Thinking Strategically About the Next Steps in Your Career, NFBPA 2019
- Succession Planning tips to Achieve Unity Through Diversity, MMA 2019
- Putting Your Best Foot Forward – Interview Skills for Women, including Posture, Presence and Bias, WCMA Women’s Leadership Seminar 2018
- Tips for a Successful Recruitment Process – MMA 2018
- Hire Hard, Manage Easy – Tips for Getting the Best Employees, IPELRA 2018
- Achieving Your Leadership Potential: Thinking Strategically About the Next Steps in Your Career, LGHN 2018

MEMBERSHIPS AND AFFILIATIONS

- International City and County Management Association (ICMA), Member
- ICMA – Task Force on Deputy/Assistant Managers 2017-2018, Current Member
- Illinois City and County Management Association (ILCMA), Current Member
- ICMA - Task Force on Women in the Profession 2012 – 2014, Member
- ICMA - Conference Planning Committee 2010 – 2011, Chair

PROFESSIONAL BACKGROUND

24 Years of Local Government Leadership and Management

- Evanston, IL
 - Director of Administrative Services 2009-2011
 - Director of Human Resources 2007-2009
- Catawba County, NC
 - Assistant County Manager 2004-2007
- Barnstable, MA
 - Assistant Town Manager 2000-2003
- Yarmouth, MA
 - Assistant Town Administrator 1993-2000
- Northborough, MA
 - Assistant Town Administrator 1992-1993
 - Acting Town Administrator 1991
 - Administrative Asst. to the Town Admin 1988-1990
- Holden, MA
 - Intern 1987

[Click here to view full biography at GovHRusa.com](http://www.govhrusa.com)





RACHEL SKAGGS



Rachel Skaggs is a Senior Vice President with GovHR USA and has over 10 years of experience in local government management. She has managed substantial capital and general budgets, developed utility policies, improved economic development initiatives, and handled multiple human resources functions.

Rachel Skaggs has over 10 years of experience in local government management in Illinois, including the Village of Montgomery, Village of Schaumburg and the City of Princeton. She has managed substantial capital and general budgets, developed utility policies, improved economic development initiatives, and handled all human resources tasks.

Rachel is a native of Walnut, Illinois and a graduate of Bureau Valley High School. She possesses a Master’s Degree in Public Administration from Northern Illinois University in DeKalb, Illinois.

Rachel served as the City Manager for Princeton from 2015 – 2019. Princeton is an active City located two hours west of Chicago on Interstate 80. Princeton is unique in that it provides all their own city services including electric, water, sewer, garbage, cemeteries, and a city-owned hospital (one of two left in the State of Illinois). For a town of 7,800 people the City has a budget of over \$25 million. The community is known for its significant historic buildings, with two downtown districts placed on the National Register of Historic Places. During Rachel’s tenure for the City of Princeton she completed numerous projects, including creating utility policies, developing operating and capital budgets, streamlining human resource operations, consolidating utility billing, refinancing debt and successfully negotiating multiple union contracts.

Prior to her time with the City of Princeton, Rachel served as the management analyst for the Village of Schaumburg and for the Village of Montgomery. During her time as management analyst she was responsible for human resources tasks, capital improvement planning, budgets, special events, and community outreach.

Rachel is passionate about community engagement, diversity inclusion and volunteerism. Rachel has co-authored two articles that focus on women in government and the history behind the low number of women in executive level positions in local government. Throughout her tenure as a City Manager, Rachel developed committees and commissions to help lead the City forward and to increase community engagement and volunteerism. Rachel believes that cities and towns all over can succeed with community interaction, citizen involvement, diversity inclusion and trust.

PROFESSIONAL EDUCATION

- Master of Public Administration, Northern Illinois University
- Bachelor of Arts - English and Political Science, Northern Illinois University

PROFESSIONAL DEVELOPMENT AND SPEAKING ENGAGEMENTS

- Presentation on Females in Local Government, ICMA Conference, Phoenix, Arizona (2012)
The Legacy Project
ILCMA
- Public Management Magazine article “Women Leading Government” co-authored with Heidi Voorhees
- Public Voices XIII No. 2. article “Advancing Women in Local Government: The Case in Illinois” co-authored with Dr. Kimberly Nelson

MEMBERSHIPS AND AFFILIATIONS

- International City and County Management Association
- Illinois City/County Management Association
- Illinois Public Employer Labor Relations Association
- The Legacy Project
- Princeton Rotary Club

PROFESSIONAL BACKGROUND

- City Manager, Princeton, IL 2015 - 2019
- Management Analyst, Village of Schaumburg, IL 2012 - 2015
- Management Analyst/HR Manager, Village of Montgomery, IL 2009 - 2012





JOHN PREJZNER



John Prejzner is a Senior Vice President with GovHR USA with over 15 years of experience in local government management. He has extensive experience in executive leadership, award winning public budgeting, collective bargaining, and software management and implementation. He has managed substantial capital and operating budgets, implemented process improvements, and engaged in multiple human resources initiatives.

John Prejzner has over 10 years of experience in local government management in Illinois, including the Village of Wilmette and the Village of Lincolnwood, and several years in the City of Westminster, Colorado.

John is a native of Park Ridge, Illinois and a graduate of Maine South High School. He possesses a Master's Degree in Public Administration from Northern Illinois University in DeKalb, Illinois.

GovHR clients can expect John to be engaging, , strategic, thoughtful, and resourceful in his approach. His vast experience in working with all municipal departments and successful track record in project management will be a tremendous asset to clients. John is dedicated to building relationships and providing high quality results.

PROFESSIONAL EDUCATION, TRAINING, AND INSTRUCTION

- Master of Public Administration (M.P.A.), Northern Illinois University, DeKalb, Illinois
- Bachelor of Science in Political Science, Northern Illinois University, DeKalb, Illinois
- Certified Professional (SHRM-CP), Society for Human Resource Management

MEMBERSHIPS AND AFFILIATIONS

- Colorado City/County Management Association (CCCMA)
- International City/County Management Association (ICMA)
- Government Finance Officers Association
- National Public Employer Labor Relations
- Society for Human Resources Management

PROFESSIONAL BACKGROUND

15 Years of Experience in Local Government

- City of Westminster, Illinois
 - Policy and Budget Manager 2022-2023
 - Policy and Budget Coordinator 2020-2021
- Village of Wilmette, Illinois
 - Assistant Director of Administrative Services 2017-2020
 - Assistant to the Village Manager 2011-2016
- Village of Lincolnwood, Illinois
 - Management Analyst 2010-2011
 - Administrative Intern 2008-2010





JOHN PREJZNER



John Prejzner is a Senior Vice President with GovHR USA with over 15 years of experience in local government management. He has extensive experience in executive leadership, award winning public budgeting, collective bargaining, and software management and implementation. He has managed substantial capital and operating budgets, implemented process improvements, and engaged in multiple human resources initiatives.

John Prejzner has over 10 years of experience in local government management in Illinois, including the Village of Wilmette and the Village of Lincolnwood, and several years in the City of Westminster, Colorado.

John is a native of Park Ridge, Illinois and a graduate of Maine South High School. He possesses a Master's Degree in Public Administration from Northern Illinois University in DeKalb, Illinois.

GovHR clients can expect John to be engaging, , strategic, thoughtful, and resourceful in his approach. His vast experience in working with all municipal departments and successful track record in project management will be a tremendous asset to clients. John is dedicated to building relationships and providing high quality results.

PROFESSIONAL EDUCATION, TRAINING, AND INSTRUCTION

- Master of Public Administration (M.P.A.), Northern Illinois University, DeKalb, Illinois
- Bachelor of Science in Political Science, Northern Illinois University, DeKalb, Illinois
- Certified Professional (SHRM-CP), Society for Human Resource Management

MEMBERSHIPS AND AFFILIATIONS

- Colorado City/County Management Association (CCCMA)
- International City/County Management Association (ICMA)
- Government Finance Officers Association
- National Public Employer Labor Relations
- Society for Human Resources Management

PROFESSIONAL BACKGROUND

15 Years of Experience in Local Government

- City of Westminster, Illinois
 - Policy and Budget Manager 2022-2023
 - Policy and Budget Coordinator 2020-2021
- Village of Wilmette, Illinois
 - Assistant Director of Administrative Services 2017-2020
 - Assistant to the Village Manager 2011-2016
- Village of Lincolnwood, Illinois
 - Management Analyst 2010-2011
 - Administrative Intern 2008-2010





KATY YEE



Katy brings over 25 years of experience in multiple public sector settings, focusing on human resources and administrative management. Katy's human resources areas of concentration have included organizational development, compensation, recruitment and retention and training and staff development.

The cornerstone of Katy's career is with DuPage County Government and the DuPage County Health Department. At those organizations, she coordinated and participated in several agency-wide compensation studies utilizing and applying the Korn-Ferry (formally Hay Group) methodology. While working in public health, as Director of Organizational Development, Katy was directly responsible for the areas of quality improvement, compliance, and accreditation. In addition, she led agency wide initiatives focused on integrating services and improving client access to care. Some of these initiatives included: redesigning client intake processes, supporting the implementation of an electronic medical record and ensuring compliance with ACA requirements.

Most recently, she worked with Elgin Community College and the Forest Preserve District of Kane County. Both of these opportunities highlight Katy's ability to engage and contribute to organizational effectiveness in a variety of public sector settings. Her broad depth of knowledge, professionalism, and approachable style have enabled her to build relationships at all levels within each organization and provide relevant, practical and valuable human resources support.

Katy's philosophy on human resources and organizational development has always been that of a "business partner", she truly enjoys working on solutions that help to support the operational needs of the organization.

PROFESSIONAL EDUCATION

- Bachelor of Arts degree in Urban Studies from Elmhurst College
- Certificate in Marketing Analytics from Udacity

MEMBERSHIPS AND AFFILIATIONS

- Society for Human Resources (SHRM)
- Illinois Park and Recreation Association (IPRA)

PROFESSIONAL TRAINING

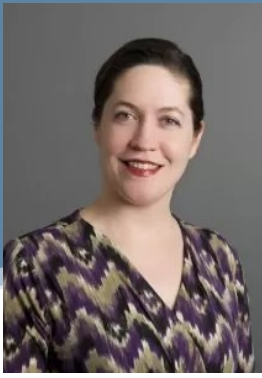
- SHRM-CP certified through the Society for Human Resources
- Certified Time Management Trainer
- Advanced Project Management

PROFESSIONAL BACKGROUND

Over 29 Years of Local Government Experience

- Forest Preserve District of Kane County, Geneva, IL
Director of Human Resources
- Elgin Community College, Elgin, IL
Director of Compensation and Talent Acquisition
- DuPage County Health Department, Wheaton, IL
Director of Organizational Development
Human Resources Manager
- DuPage County Government
Interim Director of Human Resources
Human Resources Manager
Human Resources Supervisor
Human Resources Generalist and Recruitment Specialist





ALICE BIESZCZAT



Alice Bieszcza is a Human Resources Specialist with GovHR USA, and brings over 20 years of experience spanning the private, non-profit and public sectors to the organization.

Ms. Bieszcza has provided human resources consulting services for both Voorhees Associates and the PAR Group, as well as non-profit consulting services for clients including the Ann & Robert H. Lurie Children’s Hospital of Chicago, the North Shore Senior Center, Aurora Healthcare and the Archdiocese of Milwaukee. Her most recent consulting assignments for GovHR USA have included Classification and Compensation Studies in Wisconsin, Indiana, Iowa, Illinois, Massachusetts and Michigan.

Ms. Bieszcza also worked for the Chaddick Institute of Metropolitan Development at DePaul University. During her tenure there she helped implement programs advancing the field of urban planning and design review for municipalities in metropolitan Chicago. Her research on transportation innovations was published in the Transportation Research Journal and featured in national media such as the New York Times, Atlantic Cities and Planning Magazine. She has lectured on transportation innovations in conference, seminar and university settings. At Lurie Children’s Hospital of Chicago, Ms. Bieszcza led the Foundation Gifts team in securing leadership gifts to support its community-based outreach programs and the construction of its new facility in downtown Chicago. Ms. Bieszcza began her career in telephony. As a Radio Frequency Engineer for Sprint Cellular and Alltel, she partnered with local maintenance technician teams to plan, design, implement and optimize cellular phone networks nationwide.

PROFESSIONAL EDUCATION

- Master’s in Public Service Management, DePaul University, IL
- Bachelor of Science in Mathematics, DePaul University, IL

PROFESSIONAL DEVELOPMENT AND SPEAKING ENGAGEMENTS

- Published research on transportation innovations in Transportation Research Journal and Transport Policy
- Lecturer on Transportation Innovations

PROFESSIONAL CONSULTING

- Aurora Healthcare and the Archdiocese of Milwaukee
- Ann & Robert H. Lurie Children’s Hospital of Chicago
- North Shore Senior Center
- Logan Square Neighborhood Association

PROFESSIONAL BACKGROUND

More Than 20 Years of Experience in Private, Non-Profit and Public Sectors

- | | | |
|---|-------|----------------|
| • GovHR USA/Voorhees Associates | 2008; | 2012 – Present |
| • Chaddick Institute of Metropolitan Development at DePaul University, IL | | 2009 – 2012 |
| • Lurie Children’s Hospital of Chicago | | 2005 – 2008 |
| • American Diabetes Association | | 2004 – 2005 |
| • Accelerated Fundraising Solutions | | 2000 – 2003 |
| • Sprint Cellular/Alltel | | 1996 – 2000 |





JULIE HAWKINS



Julie is a local government professional who has served municipalities for over 30 years in the areas of local government administration and human resources.

Julie has worked collaboratively with numerous elected and appointed officials in municipalities, park districts, library districts, water agencies, and the like. Julie's primary areas of expertise include classification and compensation studies, personnel policy and job description creation and updates, recruitment, and staffing studies. Julie has also written and presented on various human resource related training topics including hiring and onboarding, performance management, HR compliance in the public sector, I-9 compliance, and ethics programs.

Julie is familiar with and dedicated to the public sector and its impact on our daily lives. Julie has assisted many organizations over the years by serving on various boards and helping with annual conferences by speaking and organizing events. These organizations are listed below.

PROFESSIONAL EDUCATION, TRAINING, AND INSTRUCTION

- Master of Arts in Public Administration (M.P.A.), Northern Illinois University
- Bachelor of Arts in Public Administration & Political Science, Augustana College

MEMBERSHIPS AND AFFILIATIONS

- International City/County Management Association (ICMA) - Annual Conference Committee
- Illinois City/County Management Association (ILCMA)
- Illinois Association of Municipal Management Assistants (IAMMA) - Past President
- Society for Human Resource Management (SHRM)
- Illinois Public Employer Labor Relations Association (IPELRA)
- Illinois Association of Park Districts (IAPD/IPRA)
- Illinois Library Association (ILA)
- Illinois Government Finance Officers Association (IGFOA)

PROFESSIONAL BACKGROUND

37 Years of Experience in Local Government Administration & Human Resources

- Sikich LLP, Naperville, Illinois 2009-2017
- Human Resources Consultant
- CCF Consulting, Public Sector Human Resources Consulting Services, St. Charles, Illinois 1996-2009
- Owner
- Village of Carol Stream, Illinois 1989-1996
- Assistant to the Village Manager
- Village of Elk Grove, Illinois, 1987-1989
- Administrative Assistant, Village Manager's Office
- Administrative Assistant, Public Works
- Administrative Intern
- City of Rock Island, Illinois 1986-1987
- Administrative Intern





REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 6, 2023

SUBJECT: Approval of Health Insurance

Background

Historically, the Champaign Park District (Park District) collaborated with the City of Champaign (City) to leverage collective bargaining power for favorable health insurance rates. In the current health plan year, the Park District has undertaken an examination of the potential benefits of operating independently in securing insurance rates.

Choosing to operate independently from the City provides increased autonomy in negotiations and greater flexibility in tailoring insurance plans for employees. This exploration also allowed for an analysis of the Park District's claims data to determine the impact of continued affiliation with the City on overall benefit. The findings indicate that breaking away from the City is a prudent decision.

Moreover, this move not only relieves the Park District from a 1.7% administration fee but also frees the Park District from adhering strictly to the City's timetable for plan approval. Importantly, it grants a broader array of options and a more significant role in decision-making regarding insurance plans, enhancing the ability to choose what best suits the needs of Park District employees.

The Park District's current plans:

Current Health Alliance HMO				
Current Enrollment		Premium	CPD Cost	EE Cost
8	Employee only	\$819.70	\$704.78	\$114.92
4	Employee + Spouse	\$1,941.45	\$1,199.45	\$742.00
0	Employee + Child(ren)	\$1,521.43	\$1,031.44	\$489.99
0	Employee + Family	\$2,061.34	\$1,247.40	\$813.93
Monthly CPD Cost \$10,436.04				

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

Current Health Alliance POS				
Current Enrollment		Premium	CPD Cost	EE Cost
48	Employee only	\$704.78	\$704.78	\$0.00
3	Employee + Spouse	\$1,665.85	\$1,089.21	\$576.64
4	Employee + Child(ren)	\$1,304.81	\$944.79	\$360.02
7	Employee + Family	\$1,738.05	\$1,118.09	\$619.96
Monthly CPD Cost \$48,702.86				
Total CDP Monthly Cost \$59,138.90				

The Park District has a policy allowing full-time employees to opt-out of health insurance coverage if they can be covered elsewhere through a qualified health insurance plan. These employees receive an annual \$2,000 stipend.

Prior Board Action

History of increases over the last thirteen years is as follows:

Plan Year	% Increase	Comments
2009	12.75%	Dropped PPO option, increased out of pocket costs to employees and option is now an HMO only plan
2010	8.95%	No change to plan
2011	6.48%	No change to plan
2012	4.4%	No change to plan
2013	0.0%	Used risk share agreement to keep plan the same
2014	4.5%	No change to plan and used revenue share to drop original proposed increase of 11% proposed increase down to 4.5%
2015	0.5%	Changes to the plan and use of risk share
2016	0.0%	No change to the plan and use of a portion of the risk share
2017	4.9%	Increased employee paid copays for Doctor
2018	-2.64%	Decrease with no changes to the plan
2019	0.0%	No changes to the plan or cost, no risk share used.
2020	5.0%	No changes to the plan, nothing added to risk share
2021	0.0%	No changes to the plan or cost. (2 nd year rate cap of 6% if there are no changes to the plan)
2022	6%	No change to HMO plan Added 3 Tier POS plan option
2023	16%	No change to HMO or 3 Tier POS plan

New Plan Features

See attachment plan for comparison.

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

HMO

A Health Maintenance Organization (HMO) is a type of managed care health insurance plan with distinctive features and benefits compared to other options. An HMO operates on a network basis, where employees are restricted to a group of contracted doctors and hospitals for their care.

- 80% of in-network cost until out of pocket is met (same as current plan)
- \$0 deductible (same as current plan)
- \$1,500/\$3,000 out of pocket max (less than current plan)

POS

A Point-of-Service (POS) healthcare plan is a hybrid of an HMO and a PPO. This plan combines features from both types, providing employees with increased flexibility in choosing healthcare providers and managing costs. The network utilized is similar, if not identical, to an HMO, contributing to cost reduction when using these in-network providers. In contrast to an HMO, the POS plan allows for out-of-network coverage, albeit with higher associated costs. This provides employees with the option if needed.

- 80% of in-network cost after deductible is met until out-of-pocket is met (same as current plan)
- \$500/\$1,000 deductible (same as current plan)
- \$2,500/\$5,000 deductible (same as current plan)

Health Savings Account Medical Plan (HSA Plan) *New*

A Health Savings Account Medical Plan is a type of health insurance that integrates a high-deductible health plan with a Health Savings Account (HSA). Typically, it comes with a lower monthly premium compared to other health plans but entails a higher deductible, requiring individuals to cover more out-of-pocket healthcare costs before their insurance coverage takes effect. To mitigate these expenses, employees can contribute pre-tax dollars to an HSA. HSA funds can be utilized for qualified medical expenses such as deductibles, copayments, coinsurance, and even some dental, vision, and prescription costs. Notably different from a Flexible Spending Account (FSA), an HSA can be retained by the employee, rolled over from year to year, allowing for the accumulation of savings for future healthcare needs. Additionally, HSAs can be invested and offer a more extensive range of qualified medical expense coverage.

- Employee covers 100% of cost until out-of-pocket is met
- \$3,200/\$6,400 deductible
- \$3,200/\$6,400 out-of-pocket

Option 1:

Maintaining the status from the previous year:

- The Park District covers 100% of the Employee-only cost on the POS plan.
- The Park District covers the cost of the Employee-only from the POS plan for all other Employee-only plans.
- The Park District covers the Employee-only cost plus 40% for dependent plans.

Proposed Health Alliance HMO - option 1					
	Premium	CPD Cost	EE Cost	% Change EE Cost	% Change CPD Cost
Employee only	\$744.00	\$659.00	\$85.00	-26%	-6%
Employee + Spouse	\$1,458.00	\$978.60	\$479.40	-35%	-18%
Employee + Child(ren)	\$1,376.00	\$945.80	\$430.20	-12%	-8%
Employee + Family	\$2,381.00	\$1,347.80	\$1,033.20	27%	8%
Monthly CPD Cost \$9,186.40 Monthly CPD Cost Saving \$1,249.64					
Proposed Health Alliance POS - Option 1					
	Premium	CPD Cost	EE Cost	% Change EE Cost	% Change CPD Cost
Employee only	\$659.00	\$659.00	\$0.00		-6%
Employee + Spouse	\$1,292.00	\$912.20	\$379.80	-34%	-16%
Employee + Child(ren)	\$1,219.00	\$883.00	\$336.00	-7%	-7%
Employee + Family	\$2,109.00	\$1,239.00	\$870.00	40%	11%
Monthly CPD Cost \$46,573.60 Monthly CPD Cost Saving \$2,129.26					
Proposed Health Alliance HAS - Option 1					
	Premium	CPD Cost	EE Cost		
Employee only	\$558.00	\$558.00	\$0.00		
Employee + Spouse	\$1,094.00	\$833.00	\$261.00		
Employee + Child(ren)	\$1,032.00	\$808.20	\$223.80		
Employee + Family	\$1,786.00	\$1,109.80	\$676.20		
Monthly CPD Cost \$3,309.00					

Budget Impact:

- Total Monthly Park District Cost: \$55,760,00
- Total Monthly Park District Savings: \$3,378.90
- Total Annual Cost Savings: \$40,546.80
- 6% decrease
-

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

Option 2 Recommended:

Allocate a portion of the savings to offset the increased cost for the Employee plus Family plan, aiming to achieve a reduction in costs for this plan in the current year.

Proposed Health Alliance HMO - Option 2					
	Premium	CPD Cost	EE Cost	% Change EE Cost	% Change CPD Cost
Employee only	\$744.00	\$659.00	\$85.00	-26%	-6%
Employee + Spouse	\$1,458.00	\$978.60	\$479.40	-35%	-18%
Employee + Child(ren)	\$1,376.00	\$945.80	\$430.20	-12%	-8%
Employee + Family	\$2,381.00	\$1,606.10	\$774.90	-5%	29%
Monthly CPD Cost \$9,186.40 Monthly Cost Savings \$1,249.64					
Proposed Health Alliance POS - Option 2					
	Premium	CPD Cost	EE Cost	% Change EE Cost	% Change CPD Cost
Employee only	\$659.00	\$659.00	\$0.00	0	-6%
Employee + Spouse	\$1,292.00	\$912.20	\$379.80	-34%	-16%
Employee + Child(ren)	\$1,219.00	\$883.00	\$336.00	-7%	-7%
Employee + Family	\$2,109.00	\$1,500.00	\$609.00	-2%	34%
Monthly CPD Cost \$48,400.60 Monthly Cost Savings \$302.26					
Proposed Health Alliance HAS - Option 2					
	Premium	CPD Cost	EE Cost		
Employee only	\$558.00	\$558.00	\$0.00		
Employee + Spouse	\$1,094.00	\$833.00	\$261.00		
Employee + Child(ren)	\$1,032.00	\$808.20	\$223.80		
Employee + Family	\$1,786.00	\$1,109.80	\$676.20		
Monthly CPD Cost \$3,309.00					

Budget Impact:

- Total Monthly Park District Cost: \$57,587.00
- Total Monthly Park District Savings: \$1,551.90
- Total Annual Cost Savings: \$18,622.80
- 3% decrease

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

Option 3:

Utilize the savings to distribute improvements across all plans. Specifically, the Park District will increase its coverage from 40% to 55% for dependent plans.

Proposed Health Alliance HMO - Option 3					
	Premium	CPD Cost	EE Cost	% Change EE Cost	% Change CPD Cost
Employee only	\$744.00	\$659.00	\$85.00	-26%	-6%
Employee + Spouse	\$1,458.00	\$1,098.45	\$359.55	-52%	-8%
Employee + Child(ren)	\$1,376.00	\$1,053.35	\$322.65	-34%	2%
Employee + Family	\$2,381.00	\$1,606.10	\$774.90	-5%	29%
Monthly CPD Cost \$9,665.80 Monthly CPD Cost Saving \$770.24					
Proposed Health Alliance POS - Option 3					
	Premium	CPD Cost	EE Cost	% Change EE Cost	% Change CPD Cost
Employee only	\$659.00	\$659.00	\$0.00		-6%
Employee + Spouse	\$1,292.00	\$1,007.15	\$284.85	-51%	-8%
Employee + Child(ren)	\$1,219.00	\$967.00	\$252.00	-30%	2%
Employee + Family	\$2,109.00	\$1,456.50	\$652.50	5%	30%
Monthly CPD Cost \$48,716.95 Monthly CPD Cost Saving (\$14.09)					
Proposed Health Alliance HAS - Option 3					
	Premium	CPD Cost	EE Cost		
Employee only	\$558.00	\$558.00	\$0.00		
Employee + Spouse	\$1,094.00	\$833.00	\$261.00		
Employee + Child(ren)	\$1,032.00	\$808.20	\$223.80		
Employee + Family	\$1,786.00	\$1,109.80	\$676.20		
Monthly CPD Cost \$0.00					

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

Budget Impact:

- Total Monthly Park District Cost: \$58,382.75
- Total Monthly Park District Savings: \$756.15
- Total Annual Cost Savings: \$9,073.80
- 1% decrease

Recommendation:

The staff recommends proceeding with Option 2. Allocate a portion of the savings to offset the increased cost of the Employee+Family plan. This approach allows the Park District to achieve a 6% decrease in overall costs, with employees also experiencing a reduction in their individual expenses.

Prepared by:

Reviewed by:

Heather Miller, MHRIR
Director of Human Resources

Sarah Sandquist, CPRE
Executive Director

Champaign Park District
Health Alliance Medical Plan Comparison
Effective: January 1, 2024

	HAMP Platinum Alternate 1		HAMP Gold Alternate 1		HAMP HSA #2	
CARRIER	Health Alliance		Health Alliance		Health Alliance	
PLAN HIGHLIGHTS	HMO 80A 24 Rx230		POSC+ 500F 24 80 RX 230		HSA 24 3200 POS 100 Rx232 EMB	
Network	HMO/POS		HMO/POS		HMO/POS	
MEDICAL	In Network	Out of Network	In Network Tier 1	Out of Network	In Network	Out of Network
NETWORK %	80%	N/A	80%	60%	100%	80%
DEDUCTIBLE Single/Family	\$0/\$0	N/A	\$500/\$1,000	\$1,000/\$2,000	\$3,200/\$6,400	\$6,400/\$12,800
OUT OF POCKET MAX Single/Family	\$1,500/\$3,000	N/A	\$2,500/\$5,000	\$16,800/\$30,600	\$3,200/\$6,400	\$12,800/\$25,600
Preventive Care	No Charge	Not Covered	No Charge	Ded + 40%	No Charge	Ded + 20%
DR. OFFICE CO-PAY	\$25 Copay	Not Covered	\$25 copay	Ded + 40%	Ded + 0%	Ded + 20%
SPECIALIST CO-PAY	\$50 Copay	Not Covered	\$50 copay	Ded + 40%	Ded + 0%	Ded + 20%
Diagnostic Test (X-Ray, Blood)	20%	Not Covered	Ded + 20%	Ded + 40%	Ded + 0%	Ded + 20%
MRI/CT Scans	20%	Not Covered	\$500 per service	Ded + 40%	Ded + 0%	Ded + 20%
INPATIENT HOSPITAL	20%	Not Covered	\$500 per stay	Ded + 40%	Ded + 0%	Ded + 20%
OUTPATIENT SURGERY	20%	Not Covered	\$500 per procedure	Ded + 40%	Ded + 0%	Ded + 20%
URENT CARE	\$50 Copay		\$50 Copay		Ded + 0%	
EMERGENCY CARE	20%		\$150 Copay		Ded + 0%	
DRUG CARD	\$0/\$7/\$35 \$70/\$140/50%	Not Covered	\$0/\$7/\$35/ \$70/\$140/50%	Ded + 50%	Ded + 0%	Ded + 50%
Coverage Level	Final Rates		Final Rates		Final Rates	
EMPLOYEE ONLY	\$744.00		\$659.00		\$558.00	
EMPLOYEE + SPOUSE	\$1,458.00		\$1,292.00		\$1,094.00	
EMPLOYEE + CHILD/REN	\$1,376.00		\$1,219.00		\$1,032.00	
FAMILY	\$2,381.00		\$2,109.00		\$1,786.00	

** Any percentages outlined above come after the deductible has been fulfilled. The illustration above is used as a generic summary. Actual plan summary of benefits should be referenced for more detail.

InsureChampaign



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 6, 2023

SUBJECT: Approval to Enter into 3-Year Lease Agreement for Postage Machine

Background

The Park District has purchased postage machines in the past and rents the accompanying meter. The Park District currently pays \$46/month for rental of the postage meter. The annual maintenance fee to service the current machine is \$447. Staff request the Park District purchase a new postage machine (last purchase was in 2015) for \$2,381. The monthly fee to rent the postage meter will decrease to \$20/month and annual maintenance fee will decrease to \$312 per year.

Prior Board Action

October 14, 2015, Approval of agreement with Neopost USA, Inc. and its affiliate Mailroom Finance, Inc.

Budget Impact

Annual expenditures will decrease from \$999, to \$552 per year.

Recommended Action

Staff recommends the Board authorize the Executive Director to execute the agreement with Quadient, Inc. pending legal counsel review as well as purchase of a new postage machine.

Prepared by:

Reviewed by:

Andrea N. Wallace, CPA
Director of Finance

Sarah Sandquist, CPRE
Executive Director

Section (A) Office Information

Office Number: 6917	Office Name: WALZ LABEL AND MAILING SYSTEMS	Office Phone #: 309 698 1500	Date Submitted:
------------------------	--	---------------------------------	-----------------

Section (B) Billing Information

Company Name (Full legal name): Champaign Park District		
DBA:		
Billing Address: 706 Kenwood Road		
Billing City: Champaign	State: IL	ZIP Code + 4: 61821
Billing Contact Name: Andrea Wallace	Billing Contact Title:	
Billing Email Address: andrea.wallace@champaignparks.com		
Phone Number: 217 398 2550	Fax Number:	

Section (C) Installation Information

If different than billing information

Company Name (Full legal name): Champaign Park District		
Installation Address (No PO Boxes): 706 Kenwood Road		
Installation City: Champaign	State: IL	ZIP Code + 4: 61821
Installation Contact Name: Andrea Wallace	Installation Contact Title:	
Installation Contact Email Address: andrea.wallace@champaignparks.com		
Phone Number: 217 398 2550	Fax Number:	
Main Post Office / Mail Drop Off:	Post Office ZIP Code:	

Section (D) Postage Meter Rental/Services Payment Information

Monthly Meter Rental Payments \$ 20.00 for 36 months, thereafter \$ for months
Payment Frequency: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Annually <input checked="" type="checkbox"/> Tax Exempt (Attach Exemption Certificate) <input checked="" type="checkbox"/> Mail me a rental invoice <input type="checkbox"/> Bill my Quadient Postage Funding Account <input type="checkbox"/> Bill my credit card (Customer to submit authorization form) <input type="checkbox"/> ACH Direct Debit (Customer to submit authorization form)
Postage Funding Method: <input checked="" type="checkbox"/> Bill Me <input type="checkbox"/> Prepay By Check <input type="checkbox"/> ACH Debit (customer to submit authorization form) <input type="checkbox"/> OMAS <input type="checkbox"/> CPU (attach authorization form) Agency Code _____ Sub Agency Code _____
Postage Funding Account: <input checked="" type="checkbox"/> New <input type="checkbox"/> Existing Account POC Account # _____

Section (E) Postage Meter and Funding

Meter Model: IX3AI	Machine Model: IX3WP5
<p align="center">Service Products (Check all that apply)</p> <input checked="" type="checkbox"/> Online Postal Rates iMeter™ App (SP10) <input type="checkbox"/> Online Postal Expense Manager iMeter™ App (SP20/Neostats) <input type="checkbox"/> Online E-Services iMeter™ App (SP30) <input type="checkbox"/> Online E-Services with Electronic Return Receipt iMeter™ App (SP35) <input type="checkbox"/> Neoship BASIC – Requires Quadient Postage Funding (EP70) <input type="checkbox"/> Neoship PLUS – Requires Quadient Postage Funding (EP70PLUS) <input type="checkbox"/> Neoship ADVANCED - Requires Quadient Postage Funding (NEOSHIPADV) <input type="checkbox"/> Neoship Install & User Guide (EP70GUIDES) <input type="checkbox"/> RunMyMail <input type="checkbox"/> Supply – EasyInk® Order <input type="checkbox"/> Maintenance <input checked="" type="checkbox"/> Installation & Training	

Section (F) Approval

Existing customers who currently fund the Postage account by ACH Debit will not be converted to a Postage Funding Account unless initial here _____.

This document consists of a Postage Meter Rental Agreement and an Online Services and Software Agreement with Quadient, Inc. Your signature constitutes an offer to enter into such agreements, and acknowledges that you have received, read, and agree to all applicable terms and conditions (version Rental-Terms-V9-2020), which are also available at www.quadiant.com/Rental-Terms-V9-2020, and that you are authorized to sign the agreements on behalf of the customer identified above. The applicable agreements will become binding on the companies identified above only after an authorized individual accepts your offer by signing below, or when the equipment is shipped to you.

Guided by Quadient, Inc.'s Sustainable Design and Responsible Manufacturing Policy, our Products may contain reused components. For more information visit <https://www.quadiant.com/about-us/sustainable-design-and-manufacturing>.

Authorized Signature _____	Print Name and Title _____	Date Accepted _____
Accepted by Quadient, Inc. and its Affiliates _____		Date Accepted _____

POSTAGE METER RENTAL AGREEMENT

1. Postage Meter Rental. In this Postage Meter Rental Agreement (the “Rental Agreement”), the words “You” and “Your” mean the customer named on the Postage Meter Rental Agreement order form (“Order Form”). “We,” “Us” and “Our” mean Quadiant, Inc. You agree to rent from Us the postage meter identified on the Order Form, as well as any other products listed on the Order Form, together with all existing accessories, embedded software programs, attachments, replacements, additions and repairs, (the “Postage Meter”) upon the terms stated herein.

2. Provisions as to Use and Notice of Reused Components. You acknowledge that: (i) as required by United States Postal Service regulations, the Postage Meter(s) is being rented to You and that it is Our property; (ii) the Postage Meter will be surrendered by You upon demand by Us; (iii) You are responsible for the control and use of the Postage Meter; (iv) You will comply with all applicable laws regarding Your use or possession of the Postage Meter; (v) the use of the Postage Meter is subject to the conditions established from time to time by the United States Postal Service; and (vi) the Postage Meter is to be used only for generating an indicia to evidence the prepayment of postage and to account for postal funds. It is a violation of Federal law to misuse or tamper with the Postage Meter and, if You do so, We may terminate this Rental Agreement upon notice to You. GUIDED BY QUADIANT, INC.’S SUSTAINABLE DESIGN AND RESPONSIBLE MANUFACTURING POLICY, THE PRODUCTS MAY CONTAIN REUSED COMPONENTS. For more information visit <https://www.quadiant.com/about-us/sustainable-design-and-manufacturing>.

3. Rental Fee, Payment and Term. The initial rental term for the Postage Meter is set forth on the Order Form (“Initial Term”). The rental fee for the Initial Term is also set forth on the Order Form. The Initial Term of this Rental Agreement will begin on the earlier of either the date the Postage Meter is installed or five (5) days after the Postage Meter is shipped by Us. You promise to pay to Us the amounts shown on the Order Form in accordance with the payment schedule set forth thereon, plus all other amounts stated on the Order Form or in this Rental Agreement. You shall make all payments to the address indicated on Our invoice within thirty (30) days of the date of Our invoice. A late fee will be charged if the payment is not made within such period and an additional late fee will be charged for each subsequent thirty (30) days that the invoice remains unpaid. You agree to pay Us the then-current fee charged by Our financial institution for checks returned unpaid and for ACH direct debit transactions which are rejected. You also agree to pay all setting fees and charges incurred in connection with the download of funds to the Postage Meter. The Postage Meter rental fee does not include the cost of consumable supplies. This Rental Agreement is NON-CANCELABLE during the Initial Term and any Renewal Period (as defined below). Unless, at least ninety (90) days before the end of the Initial Term, You: (i) notify Us that You intend to return the Postage Meter at the end of the Initial Term by calling 1-800-636-7678; and (ii) send written notice to Us in the manner We instruct You when You call, this Rental Agreement will automatically renew on a quarter-to-quarter basis, except as prohibited by law, at the then-current payment amount for such Postage Meter (each a “Renewal Period”). We will not notify You that the Initial Term or any Renewal Term is ending. You may terminate this Rental Agreement at the conclusion of any Renewal Period by giving Us thirty (30) days prior written notice of Your intent to do so.

4. Return of Postage Meter and Products. Upon the termination of this Rental Agreement, unless directed otherwise by Us, You shall, after receiving an Equipment Return Authorization (“ERA”) number from Us, promptly send the Postage Meter and any other products, at Your

expense plus shipping and handling costs, to any location(s) that We designate in the contiguous United States. The Postage Meter must be properly packed for shipment with the ERA number clearly visible, freight prepaid and fully insured, and must be received in good condition, less normal wear and tear. Furthermore, You agree that if you fail to return a postage meter within thirty (30) days of receipt of the ERA from Us, then You will pay a postage meter replacement fee of one thousand dollars (\$1,000).

5. Postage Meter Maintenance, Inspections, and Location. We will keep the Postage Meter in good working condition during the term of this Rental Agreement. The United States Postal Service regulations may require Us to periodically inspect the Postage Meter. You agree to cooperate with Us regarding such inspections. We may, from time to time, access and download information from Your Postage Meter to provide Us with information about Your postage usage and We may share that information with Our distributors and other third parties and You hereby authorize Us to do so. You agree to promptly update Us whenever there is any change in Your name, address, telephone number, the licensing post office, or the location of the Postage Meter.

6. Loss; Damage; Insurance. You shall: (i) bear the risk of loss and damage to the Postage Meter and shall continue performing all of Your other obligations hereunder even if the Postage Meter becomes damaged or there is a loss, (ii) keep the Postage Meter insured against all risks of loss and damage in an amount at least equal to its full replacement cost.

7. Postage Advances. We do not sell postage. In the event You require an emergency advance for postage, We, at Our sole discretion, may advance You money to reset the Postage Meter. If We do provide such an advance, You agree to repay Us within five (5) days from the time of such advance: (i) the amount of the emergency advance; and (ii) the then-current advance fee.

8. Default. In the event You fail to perform in accordance with the terms set forth in this Rental Agreement, or any other Agreement with Us or any of Our affiliates, including, but not limited to Quadiant Finance USA, Inc., then We may, without notice: (i) repossess the Postage Meter(s); (ii) disable the Postage Meter; (iii) immediately terminate this Rental Agreement; and (iv) pursue any remedies available to Us at law or in equity. Furthermore, upon the return of the Postage Meter, You hereby authorize Us to offset any amount of postage remaining in the Postage Meter, prior to any refund to You, against any amount due to Us or any of Our affiliates. You shall also pay all of Our costs in enforcing Our rights under this Rental Agreement, including reasonable attorneys’ fees and expenses that We incur to take possession, store, or repair, the Postage Meter, as well as any other expenses that We may incur to collect amounts owed to Us. These remedies shall be cumulative and not exclusive, and shall be in addition to any and all other remedies available to Us.

9. Rate Updates.

- A. Maintenance of Postal Rates. It is Your sole responsibility to ensure that correct amounts are applied as payment for mailing and shipping services. We shall not be responsible for returns for delivery delays, refusals, or any other problems caused by applying the incorrect rate to mail or packages.
- B. Rate Updates with Online Services. If the Order Form indicates that You are enrolled in Our Online Services program, then We will make available periodic updates for Your covered products and/or Postage Meter, including updates to maintain accurate USPS rates for the USPS services that are compatible with such products or Postage Meter. **The rate updates that are offered with Our Online Services program are only available for products that are Integrated (as defined below) into Your mailing machine.**



For the purposes of this section, “Integrated” means that the covered hardware cannot properly operate on a stand-alone basis and it has been incorporated into the mail machine. Products that are not Integrated including, but not limited to, all Software and scales with “ST-77,” or “SE” in the model number will not receive updated rates as part of Our Online Services program (collectively “Excluded Products”).

- C. Rate Updates with Rate Change Protection and Software Advantage. If You have any of Our Excluded Products, You may have elected to purchase Rate Change Protection (“RCP”) from Us for Your hardware products or Software Advantage for Your Software. If the Order Form indicates that You have selected RCP or Software Advantage, We will make available the following updates for Your covered products or Software: (i) updates to maintain accurate rates for the services offered by the USPS and other couriers that are compatible with Your covered product or Software; and (ii) updates for major zip or zone changes that are compatible with Your covered product or Software. If any reprogramming is required because You have moved the products or Postage Meter to a new location, none of the services described in this Section cover the cost to do so. Customers with an outstanding Accounts Receivable balance may not receive a rate update until the open balance is resolved.

10. United States Postal Service Acknowledgement of Deposit Requirement. By signing this Postage Meter Rental Agreement, You acknowledge and agree that You have read the United States Postal Service Acknowledgement of Deposit (the “Acknowledgement”) and will comply with its terms and conditions, as it may be amended from time to time.

11. Additional United States Postal Service Terms.

- A. By signing this Postage Meter Rental Agreement, You acknowledge that You are also entering into an Agreement with the United States Postal Service (“USPS”) in accordance with the Domestic Mail Manual (“DMM”) 604.4, Postage Payment Methods, Postage Meters and PC Postage Products (collectively, “Postage Evidencing Systems” or “PES”) and accept responsibility for control and use of the PES contained therein.
- B. You also acknowledge You have read the DMM 604.4, Postage Payment Methods, Postage Meters and PC Postage Products (Postage Evidencing Systems) and agree to abide by all rules and regulations governing its use.
- C. Failure to comply with the rules and regulations contained in the DMM or use of the PES in any fraudulent or unlawful scheme or enterprise may result in the revocation of this Rental Agreement.
- D. You further acknowledge that any use of this PES that fraudulently deprives the USPS of revenue can cause You to be subject to civil and criminal penalties applicable to fraud and/or false claims against the United States. The submission of a false, fictitious or fraudulent statement can result in imprisonment of up to five (5) years and fines of up to \$10,000 (18 U.S.C. 1001). In addition, a civil penalty of up to \$5,000 and an additional assessment of twice the amount falsely claimed may be imposed (3 U.S.C. 3802).
- E. You further understand that the rules and regulations regarding use of this PES as documented in the USPS

Domestic Mail Manual may be updated from time to time by the USPS and it is Your obligation to comply with any current or future rules and regulations regarding its use.

- F. You are responsible for immediately reporting (within seventy-two hours or less) the theft or loss of the postage meter that is subject to this Rental Agreement. Failure to comply with this notification provision in a timely manner may result in the denial of refund of funds remaining on the postage meter at the time of the loss or theft.

12. Taxes. You agree to pay for all applicable taxes related to the sale or rental of any products or Postage Meter to You, as well as any taxes applicable to Your possession, and/or use of the products and/or Postage Meter. Furthermore, You agree to pay the applicable fee to cover Our expenses associated with the administration, billing and tracking of such charges and taxes.

13. Disclaimer of Warranties. EXCEPT AS EXPRESSLY STATED HEREIN, WE MAKE NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, REGARDING ANY MATTER WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, THE SUITABILITY OF ANY PRODUCTS OR POSTAGE METER, ITS CONDITION, ITS MERCHANTABILITY, ITS FITNESS FOR A PARTICULAR PURPOSE, ITS FREEDOM FROM INFRINGEMENT, OR OTHERWISE.

14. Limitation of Liability. IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL OR PUNITIVE DAMAGES OF ANY KIND ARISING OUT OF, OR IN CONNECTION WITH, THIS AGREEMENT, WHETHER OR NOT SUCH PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGE. NOTWITHSTANDING ANY OTHER PROVISION OF THIS RENTAL AGREEMENT, EXCEPT FOR DIRECT DAMAGES RESULTING FROM PERSONAL INJURY OR DAMAGE TO TANGIBLE PROPERTY CAUSED BY OUR GROSS NEGLIGENCE OR WILLFUL MISCONDUCT, THE MAXIMUM OUR LIABILITY TO YOU FOR DAMAGES HEREUNDER SHALL NOT EXCEED THE TOTAL OF THE AMOUNTS PAID TO US HEREUNDER BY YOU.

15. Assignment. No right or interest in this Rental Agreement may be assigned by You, without Our prior written consent.

16. Notice. All notices related to this Rental Agreement to Us shall be made by You, or an attorney representing You. Notice of non-renewal of this Rental Agreement shall be made as outlined in Section 3 herein by calling 1-800-636-7678. All other notices, requests and other communications hereunder shall be in writing, and shall be considered given when: (i) delivered personally, or (ii) sent by commercial overnight courier with written confirmation of delivery. Written notices to Us shall be sent to: Quadient, Inc., 478 Wheelers Farms Road, Milford, CT 06461 (“Notice Address”).

17. Integration. This Rental Agreement represents the final and only agreement between You and Us regarding Your acquisition of the Postage Meter and any other products or services. There are no unwritten oral agreements between You and Us. This Rental Agreement can be changed only by a signed, written agreement between You and Us.

18. Severability. In the event any provision of this Rental Agreement shall be deemed to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby. The parties agree to replace any invalid provision with a valid provision, which most closely approximates the intent and economic effect of the invalid provision.

19. Waiver or Delay. A waiver of any default hereunder or of any term or condition of this Rental Agreement shall not be deemed to be



a continuing waiver or a waiver of any other default or any other term or condition, but shall apply solely to the instance to which such waiver is directed. We may accept late payments, partial payments, checks or money orders marked "payment in full," or with a similar notation, without compromising any rights under this Rental Agreement.

20. Choice of Law; Venue; and Attorney's Fees. This Rental Agreement shall be governed under the laws of the State of Connecticut, without regard to conflicts of law, and jurisdiction shall lie exclusively in a court of competent jurisdiction in New Haven County, Connecticut. In any litigation or other proceeding by which one party either seeks to enforce its rights under this Rental Agreement (whether in contract, tort, or both) or seeks a declaration of any rights or obligations under this Rental Agreement, the prevailing party shall be awarded its reasonable attorney fees, and costs and expenses incurred.

POSTAGE FUNDING ACCOUNT AGREEMENT

1. Incorporation of Certain Terms. You acknowledge that You have entered a Postage Meter Rental Agreement with Quadient, Inc. (the "Rental Agreement"). If you have an eligible Postage Meter, then you will have access to a postage funding account and this Postage Funding Account Agreement ("Account Agreement") shall govern Your use of such account. Any defined terms in the Rental Agreement shall have the same meanings in this Account Agreement, except that "We," "Us," and "Our," refer to Quadient Finance USA, Inc., an affiliate of Quadient, Inc. Sections 10 through 19 of the Rental Agreement are hereby incorporated into this Account Agreement except that any reference in those sections to the "Rental Agreement" refers to this Account Agreement.

2. Establishment and Activation of Account. You hereby authorize Us, to establish an account in Your name ("Account") for funding the purchase of postage from the United State Postal Service ("USPS") for use in the Postage Meter. Your Account may also be used to purchase supplies, pay for the Postage Meter rental, and obtain certain other products and services from Quadient Inc. The establishment of Your Account shall be subject to Our approval of Your creditworthiness. Any use of the Account shall constitute Your acceptance of all the terms and conditions of this Account Agreement and all other documents executed or provided in connection with the Account. The Account may not be used for personal, family, or household purposes.

3. Operation of Account. Each time an employee or agent of Yours with the express, implied, or apparent authority to do so (each an "Authorized User") uses the Account to receive a postage meter reset or obtain other products or services that Quadient, Inc. is authorized to provide, Quadient, Inc. will notify Us of the amount to be applied to Your Account balance. If the Account is used to obtain postage, then We will transfer the requested amount of postage to the USPS on Your behalf and Your Account will be charged for the amount of postage requested and any related fees, if applicable. You can continue to pre-pay the USPS for postage and understand that pre-paid postage funds will be used first to pay for my postage meter resets. You further understand that the Account will provide additional available postage funds when Your pre-paid account balance is zero (\$0). When You request a Postage Meter reset, if You have the funds on account with the USPS, those funds automatically will be withdrawn first to pay for postage, and any additional amounts due for postage and related fees will be billed through the Account under the terms and conditions of this Account Agreement. If the Account is used to acquire products or services that Quadient Inc. is authorized to provide, then We shall pay

the applicable amount to Quadient, Inc. and add such amount to Your Account balance.

4. Payment Terms. You will receive a billing statement for each billing cycle in which You have any activity on Your Account. Payments are due on the due date shown on Your billing statement. You may pay the entire balance due or a portion of the balance, provided that You pay at least the minimum payment amount shown on Your statement. However, if You have exceeded the Account Limit, then You must pay the entire amount of any overage, as well as the minimum payment amount shown on Your statement. Whenever there is an unpaid balance outstanding on Your Account which is not paid in full by the due date shown on Your billing statement, We will charge You, and You agree to pay, interest on the unpaid balance of the Account for each day from the date the transaction is posted to Your Account until the date the unpaid balance is paid in full, at the Annual Percentage Rate (as defined below). The Account balance that is subject to a finance charge each day will include outstanding balances, minus any payments and credits received by Us on Your Account that day. The Annual Percentage Rate applicable to Your Account will be equal to the lesser of eighteen percent (18.00%) per annum or the maximum permitted by law. Each payment will be applied to reduce the outstanding balance of Your Account and replenish the amount available to You. We may refuse to extend further credit if the amount of a requested charge plus Your existing balance exceeds Your Account Limit.

5. Account Limit and Account Fees. You agree that We will establish a credit limit on Your Account (the "Account Limit"). The exact amount of the Account Limit will be indicated on Your invoice. We may, in Our sole discretion, allow Your balance to exceed the Account Limit. In the event We do so, You agree to pay Us an additional fee equal to one percent (1%) of the amount by which the Account Limit is exceeded for each transaction that You initiate after Your Account has reached the Account Limit. Such amount will be charged to Your Account on the date that the relevant transaction(s) occurs. Unless prohibited by applicable law, You agree to pay the amounts set forth in this Account Agreement, which may include, without limitation, the amounts specified above, a fee for a late payment, a fee for any checks that are returned as a result of insufficient funds, a fee for any ACH direct debit transactions which are rejected, and an annual account fee. All such fees shall be added to Your Account balance.

6. Cancellation and Suspension. We may at any time close or suspend Your Account or temporarily refuse to allow further charges to Your Account. You can cancel Your Account at any time by notifying Us in writing at the address provided on Your Account statement of Your desire to do so. No cancellation or suspension will affect Your obligation to pay any amounts You then owe under this Account Agreement. We will notify You of the Account balance in the event of any termination and all outstanding obligations will survive the termination of this Account Agreement by either party.

7. Default. We may declare You in default if You: (i) have made any misrepresentations to Us; (ii) at any time, have done or allowed anything that indicates to Us that You may be unable or unwilling to repay the balance of Your Account as required under this Account Agreement; or (iii) are in default under this Account Agreement or any lease, rental, or other agreement with Us, Quadient, Inc., or their affiliates. If You are in default, or upon any cancellation of Your Account, We shall not be obligated to continue to provide the Account service or extend further credit under this Account Agreement. If We are required to take collection action or any other legal action under this Account Agreement, You shall pay upon demand by Us all court and collection costs, along with reasonable attorney's fees. These



remedies shall be cumulative and not exclusive, and shall be in addition to any and all other remedies available to Us.

8. Remedies. If We have declared that You are in default under this Account Agreement, then We may: (i) declare all agreements You have with Us in default and due and payable at once without notice or demand; (ii) refuse to make further advances on Your behalf to reset Your Postage Meter; and (iii) exercise any other rights that We may have. In addition, You agree that any default under this Account Agreement shall constitute a default under any agreement You may have with any of Our affiliates, including, but not limited to, Quadiant, Inc., Quadiant Leasing USA, Inc.

9. Amendments. We may amend this Account Agreement, or any of its provisions, including without limitation any fees and charges and/or the Annual Percentage Rate, at any time by at least thirty (30) days written notice to You, and such written notice may be included in Your billing statement. Any such amendment will become effective on the date stated in the notice and will apply to any transactions after such date, as well as to any outstanding balance on Your Account.

10. Notice: Any notice required to be given under this Account Agreement by either party hereto shall be given if to You, at the address shown on Your Order Form, and if to Us at 478 Wheelers Farms Road, Milford, CT 06461.

11. Miscellaneous. You understand that We may obtain credit reports in connection with Your Account now and in the future. This Account Agreement shall be governed by and construed in accordance with the laws of the State of Texas, without reference to its conflict-of-laws rules, and any applicable federal laws. The sole jurisdiction and venue for actions related to the subject matter hereof shall be in a State or Federal Court within the State of Texas.

ONLINE SERVICES AND SOFTWARE AGREEMENT

1. Incorporation of Certain Terms. You acknowledge that You have entered a Postage Meter Rental Agreement with Quadiant, Inc. (the "Rental Agreement"). Any defined terms in the Rental Agreement shall have the same meanings in this Online Services and Software Agreement ("OSS Agreement"). Sections 12 through 20 of the Rental Agreement are hereby incorporated into this OSS Agreement, except that any reference in those sections to the "Rental Agreement" refers to this OSS Agreement.

2. License Grant and Additional Terms. In exchange for the license fees that are included in Your Rental Payment, We hereby grant to You a nonexclusive, nontransferable license to use the Software products, including related documentation, described on the Order Form solely for Your own use on or with the Postage Meter and other products. You warrant and represent that You will not sell, transfer, disclose or otherwise make available such Software products or copies thereof to third parties; provided, however, that the Software products may be used by Your employees or independent contractors using the Postage Meter and other products. No title or ownership of the Software products or any portion thereof is transferred to You. You acknowledge and agree that there may be additional terms and conditions that apply to Your use of any Software provided by Us. Such terms may be provided with the Software, or made available at www.quadiant.com/software-terms and may be supplemented by Us or third party licensors, from time to time, by notice to You. You acknowledge and agree that You have access to the appropriate

version(s) of the applicable terms provided at the address above and corresponding to Software described on the Order Form at the time you enter this OSS Agreement. Such terms are incorporated herein by this reference and You agree to be bound by such terms as if they were fully stated herein.

3. Software Support. Unless otherwise specified in the applicable Software terms, if You have purchased support for the Software, We will provide the following for a period of one (1) year: (i) software updates and, if applicable, carrier rate updates that keep You current and compliant with supported carrier rates, fees, zone schedules, label, barcode and forms changes; (ii) updates to the Software; (iii) corrective bug fixes as released; and (iv) technical support for the Software (collectively "Software Maintenance"). At the conclusion of each year of Software Maintenance, the Software Maintenance will automatically renew for additional one-year periods at Our then-current fee for such services unless you give us at least sixty (60) days prior written notice that you wish to cancel the Software Maintenance. You acknowledge that the Software may fail to comply with applicable regulations if you do not have Software Maintenance and that We shall not have any liability in connection with any such failure. If You allow the Software Maintenance to lapse, You may reinstate such services; provided that you pay all fees that would have been due from the expiration of Your last Software Maintenance period through the reinstatement date, plus a 15% administrative surcharge.

4. Use of Websites and SaaS Services. Quadiant, Inc. and/or any of Our affiliates, or suppliers, including, but not limited to, Quadiant Leasing USA, Inc. may, from time to time, make certain content and/or services available to You via the Internet ("Websites") in order to provide You with certain services, including, but not limited to, software as a service solutions. If You access any such Websites, You acknowledge and agree that Your use of the Website is subject to the terms of use and/or subscription terms in effect at the time You use the Website. Such terms are available on the Websites for Your review. You acknowledge and agree that such terms may be supplemented and modified from time to time ("Supplemental Terms"). Your use of a Website after Supplemental Terms have been issued will signify Your acceptance of those terms. In the event of a conflict between the terms of this OSS Agreement and the Supplemental Terms, the Supplemental Terms shall control.



604.3.6

3.6 Using High Value Stamps

If precanceled postage on a single piece is more than \$1.00, the precanceled stamps must be overprinted or handstamped in black ink with the mailer's initials and the numerical abbreviations of the month and year for use (e.g., "A. B. Co. 9-78"). These stamps are acceptable on mail during the month shown and through the 10th of the following month.

4.0 Postage Meters and PC Postage Products ("Postage Evidencing Systems")

4.1 Basic Information

4.1.1 Definitions

Postage meters and PC Postage products are collectively identified as "postage evidencing systems." A postage evidencing system is a device or system of components a customer uses to print evidence that postage required for mailing has been paid. Postage evidencing systems print indicia, such as meter imprints or information-based indicia (IBI), to indicate postage payment. Mailers print indicia directly on a mailpiece or on a label that is affixed to a mailpiece. Mailers must place indicia in the upper-right corner of the mailpiece or label, according to 4.3.3. When used to apply postage to commercial mailings, the postage evidencing system indicia must bear the numerical value of postage.

4.1.2 Product Categories

Product categories include postage meters and PC Postage products. Additional information on product categories and authorized providers is available online at www.usps.com/postagesolutions. The primary characteristics of postage meters and PC Postage products are described below.

- a. Postage meters are devices that allow download, storage, and accounting of postage in the device. Meters print indicia that may be IBI or non-IBI, to indicate postage payment. IBI are digitally generated indicia that include a two-dimensional barcode. Postage meters are available only through authorized providers. Meters may only be leased or rented and may not be sold or resold. Some components of metering systems may be purchased as authorized by the USPS.
- b. PC Postage products allow mailers to purchase and print postage with Information-Based Indicia (IBI) directly onto mailpieces, shipping labels, and USPS-approved customized labels.
- c. Click-N-Ship and USPS-approved commercial providers offer PC Postage products for mailers through subscription service agreements.

4.1.3 Authorized Meter Providers

The following providers are authorized:

DATA-PAC MAILING SYSTEMS CORP
1217 BAY RD
WEBSTER NY 14580-1958
800-355-1755
www.data-pac.com

FP MAILING SOLUTIONS
140 N MITCHELL CT STE 200
ADDISON IL 60101-5629
800-341-6052
www.fpusa.net

HASLER INC
478 WHEELERS FARMS RD
MILFORD CT 06461
800-995-2035
www.haslerinc.com

NEOPOST INC
478 WHEELERS FARMS RD
MILFORD CT 06461
800-624-7892
www.neopostinc.com

PITNEY BOWES INC
1 ELMCROFT RD
STAMFORD CT 06926-0700
800-322-8000
www.pitneybowes.com

4.1.4 Authorized PC Postage Providers

The following providers are authorized:

ENDICIA.COM
385 SHERMAN AVE
PALO ALTO CA 94306-1864
800-576-3279 x140
www.endicia.com

PITNEY BOWES INC
1 ELMCROFT RD
STAMFORD CT 06926-0700
800-322-8000
www.pitneybowes.com

STAMPS.COM
1990 E. GRAND AVE
EL SEGUNDO CA 90245-5013
888-434-0055
www.stamps.com



604.4.1.5

4.1.5 Authorized Classes of Mail

Mailers may use postage evidencing systems to affix or apply indicia on any class of mail except Periodicals and Bound Printed Matter and as follows:

- a. Metered indicia may not be used for First-Class Package Service commercial plus parcels.
- b. PC Postage products may be used for Standard Post only by USPS-Approved Shippers.

4.2 Authorization to Use Postage Evidencing Systems

4.2.1 Customer Agreement

Customers must enter into an agreement with the USPS for authorization to use postage evidencing systems. By entering into the agreement, the customer accepts responsibility for control and use of the system and agrees to abide by all rules and regulations governing its use. The following conditions apply to these agreements.

- a. Customers enter into an agreement with the USPS (e.g., via electronic click-through or contract signature) in conjunction with executing a separate agreement with the provider for rental, lease, or use of a postage evidencing system. Actual implementation of the agreement with the USPS varies by product category and provider and is typically facilitated by the provider on behalf of the USPS. Postage evidencing systems are rented or leased. They may not be purchased, sold, or resold.
- b. A meter lease or rental agreement with an authorized provider is required for postage meter use. Registration with an authorized provider is required for PC Postage system use.
- c. The customer must provide updated address information to the provider in the event of relocation.
- d. Postage meter manufacturers must conduct inspection of certain meters on a scheduled basis. The customer agrees to make the meter available for provider inspection or USPS examination when required.
- e. The customer agrees to promptly report a defective meter, or loss or theft of a meter, to the provider.

4.2.2 Authorized Possession

Only authorized customers may possess or use postage evidencing systems. Customers must surrender postage evidencing systems to the provider or its agent upon termination of the lease or rental agreement or device malfunction.

4.2.3 Use Outside the United States

The manager of Payment Technology must give specific approval to the provider before a provider may place a postage evidencing system for use outside the customs territory of the United States.

4.2.4 Denial of Use

The mailer authorized to use a postage evidencing system may be denied use when the mailer:

- a. Fails to comply with mailing standards.

- b. Submits false or incomplete information.
- c. Enters shortpaid or unpaid mailpieces into the mailstream.

4.2.5 Surrender of Postage Evidencing System

If authorization to use a Postage Evidencing System is denied, the mailer must surrender the systems, upon request, to the service provider, USPS, or USPS authorized agent.

4.2.6 Appeal Process

Appeals regarding standards in this section or on the basis of noncompliance may be filed as follows:

- a. IBI postage mailers must appeal under [4.4.8](#).
- b. All other appeals must be in writing to the manager, Payment Technology (see [608.8.1](#) for address).

4.3 Postage Payment

4.3.1 Paying for Postage

The numerical value of the postage displayed on each mailpiece must be equal to or greater than the amount due for the applicable price and any extra service fees, or another amount permitted by mailing standards. Payment options vary by provider and product category. Contact provider for authorized USPS payment options.

4.3.2 Legibility of Postage

Postage indicia must be legible (readable by USPS personnel and mail processing equipment). Illegible or unreadable (unscannable) indicia are not acceptable as payment of postage. Reflectance measurements of the indicia and the background material must meet the standards in [708.4.0](#).

4.3.3 Placement of Postage

Mailers must print or apply indicia in the upper-right corner of the envelope or, if postage is printed on an address label, the upper-right corner of that label. Mailers must meet the following additional standards when placing indicia on mailpieces. Position indicia at least 1/4 inch from the right edge of the mailpiece and 1/4 inch from the top edge of the mailpiece.

- a. Position indicia within the required boundaries. The boundaries of indicia are defined by the right edge of the envelope, the top edge of the envelope, and the bottom edge and the left edge of any USPS-required indicium element printed by the postage evidencing system.
- b. Maintain the required 1/2-inch clear zone to the left of and below all elements of the indicium, within which nothing must be printed or placed, except as follows:
 - 1. Indicia containing images obtained from a USPS-approved licensed vendor of customized PC Postage.
 - 2. For letterpress indicia only, advertising material may be printed with the indicia within space limitations. These advertising messages and slogans are known as “ad plates.” Customers must obtain the ad plates from their



604.4.3.3

authorized postage meter provider. Ad plate messages must be distinguished by the inclusion of the name of the mailer or words such as “Mailer's Message.”

- c. For postage evidencing systems that print digital indicia, an approved indicium must include within its boundaries only postal markings and text required or recommended by the USPS, except that the indicium may identify the provider. Other material may be printed only outside the boundaries of the clear zone identified in [4.3.3b](#).
- d. Any additional material printed by a postage evidencing system under [4.3.3b](#) and [4.3.3c](#) must comply with the following requirements:
 1. The material must be consistent with the Postal Service's intent to maintain neutrality on religious, social, political, legal, moral, or other public issues.
 2. The material must not be obscene, deceptive, or defamatory of any person, entity, or group and must not advocate unlawful action.
 3. The material must not emulate any form of valid postage, government, or other official indicia or payment of postage.
 4. The material must not harm the public image, reputation, or goodwill of the Postal Service and must not be otherwise derogatory or detrimental to the Postal Service's interest.
- e. Do not allow the indicia to infringe on the areas reserved for the FIM, POSTNET barcode, or optical character reader (OCR) clear zone.
- f. Orient indicia with the longest dimension parallel to the address.
- g. Single-piece, First-Class Mail letters must contain a mechanism so that the Postal Service can face the mailpiece during automated processing. Acceptable methods for a mailpiece produced by a postage meter or PC Postage system include:
 1. Printing postage meter indicia with fluorescent ink approved by the Postal Service. To determine if an ink has been approved by the Postal Service, send written requests to the Manager, Payment Technology (see [608.8.1](#) for address).
 2. Printing a postage meter or PC Postage indicia directly on a label containing fluorescence that has been approved by the Postal Service. To determine if a label has been approved by the Postal Service, send written requests to the Manager, PaymentTechnology.
 3. Printing a FIM D with the indicia or applying the indicia to an envelope containing a preprinted FIM. Position the FIM according to standards in [708.9.0](#).
- h. When placing multiple indicia on an envelope (e.g., for redate or postage correction) the indicia must not overlap each other. Overlapping indicia are not acceptable as payment of postage.

4.3.4 Postal Markings

Indicia are comprised of human-readable information. Information-based indicia (IBI) also contain machine-readable information that identifies the postage evidencing system, postage payment information, and mail service requested. There are particular data sets associated with different types of indicia, depending on the product and the type of mailing. Indicia may include postal markings related to the class of mail and presort level and an ancillary service endorsement. All words must be legible and in bold capital letters at least 1/4 inch high or 18-point type. See [202.3.0](#) for standards on markings and [202.4.0](#) for placing ancillary service endorsements on letter-size mailpieces. See [302.3.0](#) and [302.4.0](#) for corresponding standards for flat-size mailpieces; see [402.2.0](#) and [402.3.0](#) for parcels.

4.3.5 Refund Procedures

Refund procedures for unused printed postage, postage purchased but not printed, and postage lost due to postage evidencing system failure varies by product category. See [9.0](#) for refund procedures.

4.4 Shortpaid and Unpaid Information-Based Indicia (IBI)

4.4.1 Definitions

Mailpieces bearing shortpaid postage are those for which the total postage and fees affixed are less than the postage required for the applicable price and any extra services fees. Mailpieces bearing unpaid IBI are those for which the mailer has not paid the postage or additional fees due to the lack of affixed postage, the use of counterfeited, replicated, duplicated, falsified, otherwise modified IBI, or IBI with zero value.

4.4.2 Detection Process for Revenue Deficiency

For mailpieces with shortpaid or unpaid postage found in the mailstream, manual and automated processes are used to detect and verify the revenue deficiencies.

4.4.3 Handling of Mailpieces with IBI Postage Revenue Deficiencies

For confirmed shortpaid or unpaid IBI postage, corrective measures may include:

- a. Delivering the mailpiece to the addressee and collecting the revenue deficiency as postage due.
- b. Collecting the revenue deficiency from the sender as described in [4.4.4](#) through [4.4.9](#).
- c. Returning the mailpiece to the sender.

4.4.4 Electronic Notification of Revenue Deficiencies

Upon confirmation of a revenue deficiency with IBI postage, the Postal Service electronically notifies both the mailer and the postage evidencing system service provider of the revenue deficiency and delivers the mailpiece to the addressee. The notification provides a link to the web-based customer payment portal that permits the mailer to pay or dispute the revenue deficiency.

4.4.5 Resolution Process

A resolution process is provided through the web-based customer payment portal.



4.4.6 Payment Process

The mailer must make payment within 14 days from the date the Postal Service sends the electronic notification by accessing the web-based customer payment portal or choose another method identified in the notification. Any mailer disputes regarding the revenue deficiency must be made during this 14-day period. The postage evidencing system service provider may be notified to temporarily suspend the mailer's account under the following conditions:

- a. After 14 days, if a mailer has not paid or disputed a revenue deficiency.
- b. When an electronic notification to a mailer is undeliverable.
- c. When a mailer's cumulative revenue deficiency increases during the 14-day period due to additional mailpieces being identified as shortpaid or unpaid.

4.4.7 Dispute Process

Mailers wishing to dispute the deficiency payment must do so within 14 days by accessing the web-based customer payment portal or other method identified in the electronic notification and substantiate that the postage affixed was valid and sufficient for the postage and applicable fees. An electronic notification is sent to the mailer of the decision to uphold or deny the dispute. If the Postal Service upholds the dispute, the mailer is not required to take further action.

4.4.8 Denied Disputes and the Appeal Process

If a dispute of a revenue deficiency is denied, the mailer has 7 days from the date of the electronic notification to file an appeal, by accessing the web-based customer payment portal or choosing another method identified in the notification. The mailer must provide additional evidence to substantiate that the postage affixed was valid and sufficient for the postage and fees. If the appeal decision is upheld, the mailer takes no further action. The Postal Service may notify the postage evidencing system service provider to temporarily suspend the mailer's account under the following conditions:

- a. After 7 days, if a mailer has not paid or appealed the revenue deficiency.
- b. When an electronic notification to a mailer is undeliverable.
- c. When a mailer's cumulative revenue deficiency increases during the 7-day period due to additional mailpieces being identified as shortpaid or unpaid.

4.4.9 Denied Appeals

If the appeal is denied, the mailer must pay the revenue deficiency within 7 days from the date of the electronic notification by accessing the web-based customer payment portal or choosing another USPS-authorized method identified in the notification. The postage evidencing system service provider may be notified to suspend the mailer's account under the following conditions:

- a. After 7 days, if a mailer has not paid the revenue deficiency.
- b. When an electronic notification to a mailer is undeliverable.
- c. When a mailer's cumulative revenue deficiency increases during the 7-day period due to additional mailpieces being identified as shortpaid or unpaid.

4.5 Special Indicia

4.5.1 Date and Postage Corrections

Mailers may print a date correction or additional postage indicium directly on the mailpiece or on a USPS-approved label under the following conditions.

- a. A date correction indicium is required for any mailpiece not deposited by the date of mailing in the indicium. Only one date correction indicium is permitted on a mailpiece. For all postage evidencing systems except PC Postage systems, a date correction must show the actual date of deposit and zero postage value (“0.00”). Place the date correction as follows:
 1. On letter-size mail, place the date correction on the nonaddress side in the upper right corner or on the address side in the lower left corner.
 2. On flat-size mail or parcels, place the date correction next to the original indicium, except when applied by an ink jet printer on barcoded flats.
- b. Indicia for additional postage on shortpaid mailpieces must equal the total amount of required postage.

4.5.2 Reply Postage

Mailers may use indicia generated by any postage evidencing system to prepay reply postage on Priority Mail Express, on Priority Mail when the price is the same for all zones, on First-Class Mail, and on single-piece price Media Mail and Library Mail under the following conditions.

- a. The postage amount must be sufficient to prepay the full postage due.
- b. Print indicia directly on the mailpiece or on a label, and place indicia under [4.3.3](#).
- c. Indicia used to prepay reply postage must not show the date.
- d. Pre-address the mailpiece for return to the authorized user only.
- e. Print the words “NO POSTAGE STAMP NECESSARY POSTAGE HAS BEEN PREPAID BY” directly above the address.
- f. Mailers may use FIM A on barcoded letter-size First-Class Mail reply mail except when using PC Postage.
- g. When using PC Postage, mailers must use FIM D for prepaid reply mail when the indicium is printed directly on the mailpiece.
- h. The address side must appear as described in this section and shown in the illustration below. Nothing may be added except a return address, FIM, or barcode.



4.6 Mailings

4.6.1 Mailing Date Format

The mailing date in meter indicia must meet the format standards in this section. The year must be represented by all four digits or by the last two digits. Mailers may print the indicia directly onto mailpieces or onto separate labels or tape affixed to mailpieces. The mailing date format used in the indicia is also subject to the following conditions.

- a. Complete Date. Mailers must use a complete date for the following:
 1. All Priority Mail Express, Priority Mail, First-Class Mail, and First-Class Package Service pieces.
 2. All mailpieces with Insured Mail, COD, or Special Handling service.
 3. All mailpieces prepared with the indicia printed on nonadhesive paper (e.g., computer printer paper) and affixed to the mailpiece or used as part of an insert in a window envelope.
- b. Month and Year. Mailers may use a complete date or a mailing date consisting solely of the month and year in the indicia only for Standard Mail and Package Services pieces.
- c. No Date. Mailers must use indicia with no mailing date for prepaid metered reply postage. As an option, mailers may use indicia with no mailing date for Standard Mail and Package Services pieces not subject to [4.6.2a](#).

4.6.2 Mailing Date Accuracy and Mailing Periods

The date or period when mailers may deposit or present metered mail for mailing is controlled by the mailing date in the indicia under the following conditions.

- a. Complete Date. Mailpieces bearing a complete date in the indicia must be deposited or presented on that date, except that pieces entered after the day's last scheduled collection from the Post Office or collection box may bear the

actual date of entry or the date of the next scheduled collection from the Post Office or collection box. When authorized by USPS, presort mail accepted after midnight may bear the previous day's date. If the mailer knows that the mail is not to be deposited or presented on the date in the indicia, the mailer must use a date correction indicium under [4.5.1](#).

- b. Month and Year. Mailpieces bearing only the month and year in the indicia may be deposited or presented for mailing on any day during the month shown in the indicia and through the third day of the following month.
- c. No Date. Mailpieces bearing no date in the indicia may be deposited or presented for mailing on any date.

4.6.3 Deposit of Mail

Mailers must deposit or enter mailpieces with metered or PC Postage indicia according to the following conditions.

- a. Mailers may deposit Priority Mail Express, Flat Rate Priority Mail, Priority Mail weighing one pound or less, single-piece price First-Class Mail, single-piece price Media Mail, and single-piece price Library Mail items with a metered or PC Postage indicia at any postal facility, preferably within the area of the customer's local Post Office. Mailers may also deposit zone-priced Priority Mail pieces at any postal facility, provided the postage affixed to each mailpiece is calculated to include the amount due as specified in [4.3.1](#), taking into account the weight, shape, and the zone from the ZIP Code of the office where the mailpiece is deposited to the ZIP Code of the destination address.
- b. Mailers must deposit all mail not specified in [4.6.3a](#) as follows:
 - 1. At a postal facility within the ZIP Code shown in the indicia.
 - 2. For Presort price mail, at the authorized mailing office if not at a facility within the ZIP Code shown in the indicia.
- c. Mailers also may dropship metered mail according to standards in [705.19.0](#).

4.7 Authorization to Produce and Distribute Postage Evidencing Systems

Title 39, *Code of Federal Regulations*, part 501, contains information concerning authorization to produce and distribute postage evidencing systems. Additional information may be obtained from the manager, Payment Technology (see [608.8.1](#) for address).

5.0 Permit Imprint (Indicia)

5.1 General Standards

5.1.1 Definition

A mailer may be authorized to mail material without affixing postage when payment is made at the time of mailing from a permit imprint advance deposit account established with USPS. This payment method may be used for postage and extra service fees for Priority Mail Express ("eVS" only), Priority Mail, First-Class Mail,



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 13, 2023

SUBJECT: FY25 Capital Improvement Plan (CIP) Budget and CIP Plan 2025-2034

Background

At the November 13, 2023, Board meeting, *Draft One of the FY25 Capital Improvement (FY25 CIP) Budget* and ten-year plan was discussed by the Park Board. The agreed upon consensus and direction to staff was to reduce the amount of the FY25 budget to a total budget allocation of between \$4-4.2 million. Below is a list of recommendations from staff on reduction to the proposed FY25 CIP.

Additions

1. Recurring Maintenance section with blue header. Please note that these items will be funded in the Operating Budget and do not add to the overall Capital Budget.
2. Martens Center Floor Scrubber totaling \$6,100.

Removals and Reductions

1. Roadway in Recurring Projects and Purchases: \$108,000 removed. This will remove construction work on Parkland Way until a long-term agreement can be initiated.
2. Hessel Parking Improvements' total project estimate has been reduced from \$320,000 to \$100,000. A portion (\$220,000) has already been approved in the FY24 budget and will be rolled over. We are requesting \$100,000 of new money in FY25.
3. Mattis Park Adjacent Parking Lot reduced the total from \$52,000 to \$25,000 based on Board recommendation for project.
4. Parkland Way Engineering: \$89,000 removed. Parkland Way construction monies will be rolled over from FY24 to begin engineering.
5. Clark Park Renovation Construction: removed \$50,000. Reduced total from \$520,000 to \$470,000.
6. Sholem Aquatic Center Rope and Netting Replacement: \$15,000. Moved to FY26 Budget.
7. ADA Audit and Transition Plan \$150,000 reduced to \$80,000 when reviewing Urbana Park District's newest plan costs.
8. Douglass Baseball Improvements: \$400,000. This money was allotted in FY24 capital budget and will be rolled over. No additional new money is requested for FY25.
9. Prairie Farm Pavilion Design and Engineering: \$100,000. Removed because the Park District did not receive the PARC grant.

Summary

The total dollar amount added to the subsequent draft of the FY25 Capital Budget is \$6,100.

The total dollar amount reduced from the subsequent draft of the FY25 Capital Budget is \$1,079,000.

At this time, staff are requesting a total of \$853,300 in Recurring Capital Projects and Purchases and a total of \$2,745,092 for Individual Capital Projects and Purchases for a **grand total of \$3,598,392 requested for capital in FY25.**

Recommended Action

Staff recommends approval of the FY25 Capital Improvement Budget at \$3,598,392 and to accept the Capital Improvement Plan 2025-2034.

Prepared by:

Reviewed by:

Daniel J. Olson
Director of Operations and Planning

Sarah Sandquist, CPRE
Executive Director

Hessel Parking Improvements *	U-drive at pavilion, ADA parking along roadways	\$100,000
Mattis Parking Lot *	Agreement w/ neighbor to replace damaged spots add ADA	\$25,000
Tennis Court Resurfacing	Hessel (4 courts), Morrissey warranty work (4), Sunset Ridge (1)	\$24,500
Clark Park Renovation Engineering	Additional engineering on renovation	\$32,000
Clark Park Renovation Construction *	Playground, basketball, sand pit, ADA, sidewalks, Fraker Fountain	\$470,000
Dexter Field Lighting	Baseball field lights	\$305,000
Pickleball Complex Lighting	Court lights at Centennial	\$230,000
Pickleball Complex Shade Benches	Small benches and shade structures	\$39,000
Dodds Roofs	3-plex, 4-plex, Soccer	\$195,000
Zahnd Portable Pitch Mounds	Two total	\$11,000
Leonhard Chairs	Replacement of folding chairs and racks (Qty. 250)	\$14,140
Box Truck Wrap	Box truck wrap for sides and back	\$5,000
Martens Center Floor Scrubber	For BSW/janitorial use	\$6,100
Sholem Outdoor Public Address Sys.	Replacement of Public Address System	\$24,000
Sholem Defender Filter	Replaces Filtrex System brought from Spalding Pool	\$352,000
CUSR Street Pull-in Engineering *	Drop off/pick up lane for CUSR participants, busses, vans	\$67,000
CUSR Street Pull-In Construction *	Safety and efficiency issues with current drop off procedure	\$230,000
ADA Audit and Transition Plan *	Americans with Disabilities Act Audit and Plan	\$80,000
Strategic Plan	Replaces previous plan for 3 to 5 years	\$90,000
Springer Flooding	Projects to prevent flooding of basement	\$22,000
Contingency	Unexpected expenditures related to capital items. Five percent of total capital.	\$171,352
TOTAL FY24/25		\$2,745,092
GRAND TOTAL CAPITAL REQUEST FY24/25 (RECURRING AND INDIVIDUAL PROJECTS)		\$3,598,392

PROJECT NAME FY25/26	DESCRIPTION		FY 25/26
Hays Kitchen Remodel Design/Const.			\$200,000
Sholem Blue Slide Reseal			\$6,000
Dodds Tennis Center Exterior Walls	Wrap walls of building with new metal and insulation		
Sholem Interior Lockers	Replacement of locker set with possible new technologies		
Dodds Park Outdoor Sports Goals	Replacement of Dodds soccer goals.		\$14,000
Douglass Annex Roofing	Replacement		\$150,000
Douglass Community Center Roofing	Replacement		\$200,000
Zahnd Baseball Fields Lighting	Move to LED for both fields.		\$400,000
Springer Kitchen *	Renovation of kitchen, break and assembly area		\$80,900
Springer Basement Restroom	Renovation of two restrooms		\$80,900
Carle At the Fields Trail Node #3	One each year installed over four years.		\$25,000
Virginia Theatre Terra Cotta	Repair Terra Cotta on the facility façade. Some are broken		\$50,000
Virginia Theatre East Lobby Reno. ^*	Concessions expansion and improvements in room and kitchen		\$200,000
Leonhard Gym Curtain Replacement	Three total curtains.		\$10,900
West Side Bandshell Exclusion	Possibly do on an artist contract.		\$29,000
Commissioners Park Natural Area	Phase one of prairie planting		\$20,000
Sholem Rope and Netting	Rope and netting replacement throughout		\$15,000
Kaufman Boat House	Removal and Replacement of Boathouse		\$600,000
Contingency	Unexpected expenditures related to capital items. Five percent of total capital.		

TOTAL FY25/26				
----------------------	--	--	--	--

PROJECT NAME FY26/27	DESCRIPTION			FY 26/27
Hays Kitchen Remodel Construction *	Kitchen, pantry, Activity Room, ADA compliance, etc.			
Douglass Community Center Renov. *	Locker rooms, first floor restrooms, ADA compliance, stage, teen			\$600,000
Carle at the Fields Trail Node #4	One each year installed over four years.			\$25,000
Wesley Post-construction Reno. *	Improvements after City's Boneyard Upgrades (path, playground,etc)			
Virginia Theatre Interior Plaster	Wear, tear, humidity on plaster. Will need this amount every three years.			\$20,000
Bresnan Auto Back-up Generator	Server and emergency back-up			\$89,000
Hazel Park Path Extensions*~	Expansion and link to city sidewalks			\$150,000
Virginia Theatre Step Lighting	All stairs for safety. Possible Risk Management dollars?			\$15,000
Sholem Boiler Replacement				\$500,000
Boulware Trail Retaining Wall Replacement	Old ties are disintegrated. Will need neighbors involvement.			\$55,900
Centennial Pickleball Complex Restrooms	Restroom/Concessions Building			\$390,000
Virginia Theatre Tuckpoint Exterior	West side of building in bad shape.			\$50,000
TOTAL FY26/27				

PROJECT NAME FY27/28	DESCRIPTION				FY 27/28
Douglass Annex Kitchen Remodel*~	Upgrade cabinets and counter depths if possible. Maybe dishwasher. To meet public health and ADA, may need designer.				\$55,000
Powell Park Path Additions*~	Expansion of internal paths including linking existing connections to city sidewalks.				\$80,000
Lindsay Court Refurbish	Eight courts				\$40,000
Springer Upper Level Restrooms	Renovation of two restrooms				\$85,900
Bark District Fencing Replacement	Major replacements all or parts				\$20,900
Operations Painting/Skin North and East S	Painting or re-skin options. Overhead door trim replacement (currently aluminum)				\$80,900
Springer Kitchen Remodel (Instructional K	Remodel to an instructional kitchen and new appliances and ADA				\$68,000
TOTAL FY27/28					

PROJECT NAME FY28/29	DESCRIPTION					FY 28/29
Spalding Tennis	Refurbishment of six courts					\$24,000
Centennial Pickleball Complex	Refurbishment of eight courts.					\$20,000
Dodds Soccer Lighting	Fields 7 and 10. Uses two existing poles. Need four other new poles.					\$250,000
TOTAL FY28/29						

PROJECT NAME FY29/30	DESCRIPTION						FY29/30
Dodds 4-Plex Field Lighting	Move to LED						\$210,000

Prairie Farm House Interior *	Major renovation addressing aesthetics, electrical, user efficiency and ADA Transition Plan issues.																	\$80,000
Bresnan Roofing																		\$225,000
TOTAL FY29/30																		

PROJECT NAME FY30/31	DESCRIPTION																		FY30/31
Powell Park Sidewalk Linking	Connecting internal pathways to city's sidewalks through houses in two areas.																		\$25,000
Leonhard Kitchenette Replacement	Replace sink, counter, cabinet and refrigerator in the party room.																		\$18,000
TOTAL FY30/31																			

PROJECT NAME FY31/32	DESCRIPTION																		FY31/32
Dodds Tennis Curtains	Replaceme five curtains and mechanisms that separate courts.																		\$10,900
TOTAL FY31/32																			

PROJECT NAME FY32/33	DESCRIPTION																		FY32/33
Leonhard Walking Track Resurfacing																			\$11,000
TOTAL FY32/33																			

PROJECT NAME FY33/34	DESCRIPTION																			FY33/34
TOTAL FY33/34																				



**CHAMPAIGN
PARK DISTRICT**

Summer Stats

MAY-SEPTEMBER 2023

**Scholarships Used
\$58,312.50**

OVER 50 Virginia Theatre Events
21,602 Ticketed Patrons
\$690,029 Gross Ticket Sales

6,661 Summer Programs Participants

462 Prairie Farm Free Visitor Open Hours

16 Special Events
Estimated Attendance: 13,650

Pavilion/Shelter/Park Permits 269

5 Capital Projects Completed

753 Sports Field Rentals



98 Flower Islands Sponsored in the community

flower island



120 sessions of **Summer Youth Programs (SYP)** were offered in 2023 including the Creative Kids, Teen, and CUSR Camps! SYP keeps kids active & engaged with trips to parks and Sholem Aquatic Center, craft and science projects, and games with new friends.



Open Memorial Day through August, **Sholem Aquatic Center** had over 60,000 visits this summer. Our award-winning lifeguards reached Gold Audit Status with 3 "Exceeds" on surprise audits by Jeff Ellis & Associates.



CUSR successfully served 437 residents in 102 programs. Participation was up 54% from 2022 summer camp to 2023. 20 participants were supported in inclusive programs in Urbana and Champaign Park Districts.



CHAMPAIGN PARK DISTRICT

REPORT TO PARK BOARD

FROM: Sarah Sandquist Executive Director

DATE: December 6, 2023

SUBJECT: Champaign Parks Foundation (Foundation) 2nd Quarter Financial Analysis for Fiscal Year 2024

Background

Attached is the Foundation financial update for the six months ended October 31, 2023 for discussion purposes. To provide better communication and transparency on the sources and uses of funds, attached is the fiscal report as of and for the six months ended October 31, 2023 detailed by restriction.

The detailed report shows by purpose of restriction, 5/1 beginning balance, current month and year-to-date revenues and expenses, and the ending balance.

Year to date revenue is \$184,877 compared to \$321,188 in the prior year. Year to date expenses is \$109,373 compared to \$66,277 in the prior year.

See attached reports for further details.

Recommended Action

For discussion purposes only.

Prepared by:

Andrea N. Wallace, CPA
Director of Finance

Reviewed by:

Sarah Sandquist, CPRE
Executive Director

Revenue and Expenses
Quarter Ending 10/31/2023
Champaign Parks Foundation

ACCOUNT DESCRIPTION	YTD BALANCE 10/31/2023	YTD BALANCE 10/31/2022	YTD BALANCE DIFF 10/31/2023 10/31/2022
Revenues			
CONTRIBUTIONS/SPONSORSHIPS	160,264.12	320,469.04	(160,204.92) B
TICKET SALES TIES & TENNIS	10,200.00	0.00	10,200.00 A
INTEREST INCOME	14,275.07	719.21	13,555.86 C
REALIZED GAINS (LOSSES ON INVESTMENTS)	137.85	0.00	137.85
TOTAL REVENUES	184,877.04	321,188.25	(136,311.21)
Expenses			
CONTRACTUAL	22,759.95	20,197.35	2,562.60
COMMODITIES/SUPPLIES	65,621.70	35,880.10	29,741.60
CAPITAL OUTLAY	20,991.06	0.00	20,991.06
TRANSFERS TO PARK DISTRICT	0.00	10,200.00	(10,200.00)
TOTAL EXPENDITURES	109,372.71	66,277.45	43,095.26 D
TOTAL REVENUES - FUND 98	184,877.04	321,188.25	(136,311.21)
TOTAL EXPENDITURES - FUND 98	109,372.71	66,277.45	43,095.26
NET OF REVENUES & EXPENDITURES	75,504.33	254,910.80	(179,406.47) E

- A Gross Ticket Sales for Ties & Tennis year-to-date is \$10,200 with total year-to-date revenue of \$70,663.
- B Q1-2022 included a death benefit payout of \$122,793 benefitting the VT Restoration Fund. Sponsorships received through first quarter is \$34,100 for Ties & Tennis Gala, whereas prior year was \$0.
- C Increased interest rates over prior year.
- D Year-to-date expenses include \$20,095 for Ties & Tennis which is split between contractual and commodities and accounts for all the majority of the 2nd quarter expenses.
- E Of the year-to-date net income through October 31, 2023; approximately \$ will be transferred to the Park District for Scholarships from donatons and net proceeds from the special event.



REPORT TO PARK BOARD

FROM: Sarah Sandquist, Executive Director

DATE: December 6, 2023

SUBJECT: FY24 Quarter 2 Budget-to-Actual analysis

Background

This is a financial update for the six months ended October 31, 2023, with a comparison of budget versus actual for discussion purposes.

For purposes of analysis, the year-to-date budget is based on taking the annual budget distributed on the last 5-year history of actual activities by month except for full-time staff, which is based on the number of pay periods in a given month. These adjustments should prove more useful in the analysis of the budget to actual. See attached for variance discussions between the budget to the actual and prior year. Any further variance or other questions may be directed to the Executive Director.

Prior Board Action

None, other than as detailed within the attached document.

Budget Impact

None, other than as detailed within the attached document.

Recommended Action

For discussion purposes only.

Summary:

	<u>Annual Budget</u>	<u>Quarter 2 Budget</u>	<u>Quarter 2 Actual</u>
District Revenues	\$25,393,042	\$21,423,005	\$22,769,984
District Expenditures	\$20,980,805	\$12,521,366	\$11,571,680
Net	\$ 4,412,236	\$ 8,901,639	\$11,198,304

Prepared by:

Reviewed by:

Reviewed by:

Todd Blazaitis
Budget Manager

Andrea N. Wallace, CPA
Director of Finance

Sarah M. Sandquist, CPRE
Executive Director

REVENUE AND EXPENDITURE REPORT FOR CHAMPAIGN PARK DISTRICT
 PERIOD ENDING 10/31/2023
 % Fiscal Year Completed: 50.27

FUND ACCT	DESCRIPTION	FULL FISCAL YEAR			PERIOD TO DATE			NOTES	PRIOR PERIOD			VARIANCE TO PRIOR YEAR ACTUAL* 10/31/22 minus ACUTAL 10/31/22 Higher / (Lower)	
		% BDGT USED	2023-24 ORIGINAL BUDGET	AVAILABLE BUDGET BALANCE	BUDGET YEAR-TO-DATE THRU 10/31/23	10/31/2023 YTD ACTUAL plus ENCUMBRANCE*	VARIANCE TO BUDGET ACTUAL* 10/31/22023 minus YTD BUDGET Higher / (Lower)		PREV YEAR % BDGT USED	2022-23 AMENDED BUDGET	BUDGET PRIOR YEAR-TO-DATE THRU 10/31/22		10/31/2022 PRIOR YTD ACTUAL plus ENCUMBRANCE*
Fund 01 - GENERAL													
Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
01 41010	PROPERTY TAXES	99.47	7,286,000.00	38,871.02	6,878,854.28	7,247,128.98	368,274.70	Final Property Tax payments are coming in earlier than budgeted.	95.64	6,919,500.00	6,599,005.38	6,617,468.48	629,660.50
PROPERTY TAX REVENUE		99.47	7,286,000.00	38,871.02	6,878,854.28	7,247,128.98	368,274.70	5.05%	95.64	6,919,500.00	6,599,005.38	6,617,468.48	629,660.50
CHARGE FOR SERVICE REVENUE													
01 48120	VENDING MACHINE SALES	29.99	150.00	105.02	106.78	44.98	(61.80)		100.00	0.00	0.00	113.07	(68.09)
01 49115	PROGRAM FEES	99.18	146,360.00	1,201.54	145,596.88	145,158.46	(438.42)	Flower Island Rev	99.10	128,626.00	128,360.45	127,469.28	17,689.18
CHARGE FOR SERVICE REVENUE		99.11	146,510.00	1,306.56	145,703.66	145,203.44	(500.22)	-0.34%	99.19	128,626.00	128,360.45	127,582.35	17,621.09
INTEREST INCOME													
01 43030	INTEREST	90.97	361,549.00	32,654.41	139,325.79	328,894.59	189,568.80	Rates peaking at 5%+	190.83	281,549.00	20,012.19	95,415.54	233,479.05
INTEREST INCOME		90.97	361,549.00	32,654.41	139,325.79	328,894.59	189,568.80	52.43%	190.83	281,549.00	20,012.19	95,415.54	233,479.05
SPECIAL RECEIPTS													
01 44100	RENTAL INCOME	0.00	100.00	100.00	58.45	0.00	(58.45)		100.00	0.00	0.00	100.00	(100.00)
01 46150	SPECIAL RECEIPTS	1.49	16,600.00	16,352.20	7,702.90	247.80	(7,455.10)	No Ameren Incentive in FY24. Includes Recycling money	140.88	10,350.00	4,175.55	14,580.79	(14,332.99)
01 46160	OTHER REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00		100.00	0.00	0.00	680.00	(680.00)
SPECIAL RECEIPTS		1.48	16,700.00	16,452.20	7,761.35	247.80	(7,513.55)	-44.99%	148.41	10,350.00	4,175.55	15,360.79	(15,112.99)
Total Revenue:		98.86	7,810,759.00	89,284.19	7,171,645.08	7,721,474.81	549,829.73		96.45	7,340,025.00	6,751,553.57	6,855,827.16	865,647.65
TOTAL REVENUES		98.86	7,810,759.00	89,284.19	7,171,645.08	7,721,474.81	549,829.73	7.04%	96.45	7,340,025.00	6,751,553.57	6,855,827.16	865,647.65
Expenditures													
Account Type: Expenditure													
SALARIES AND WAGES													
01 70201	FULL-TIME SALARIES AND WAGES	45.56	2,585,964.00	1,407,745.14	1,292,981.96	1,178,218.86	(114,763.10)	Open Positions in Ops	43.19	2,411,016.00	1,205,508.00	1,041,392.97	136,825.89
01 70202	PART-TIME SEASONAL WAGES	75.50	376,098.00	92,162.35	201,437.16	283,935.65	82,498.49	Extra Time due to Open FT's in Ops	52.69	375,894.00	182,189.13	198,043.22	85,892.43
SALARIES AND WAGES		49.36	2,962,062.00	1,499,907.49	1,494,419.12	1,462,154.51	(32,264.61)	-1.09%	44.47	2,786,910.00	1,387,697.13	1,239,436.19	222,718.32
FRINGE BENEFITS													
01 53132	DENTAL INSURANCE	37.71	13,000.00	8,097.78	6,065.27	4,902.22	(1,163.05)		41.94	12,000.00	5,192.98	5,032.84	(130.62)
01 53133	MEDICAL HEALTH INSURANCE	45.17	361,600.00	198,266.95	194,845.31	163,333.05	(31,512.26)	Open Positions in Ops & Switch to POS plan	45.17	340,000.00	161,213.88	153,579.86	9,753.19
01 53134	LIFE INSURANCE	34.74	7,600.00	4,959.94	3,698.40	2,640.06	(1,058.34)		68.19	6,800.00	2,259.17	3,818.79	(1,178.73)
01 53137	EMPLOYEE ASSISTANCE PROGRAM	25.02	1,600.00	1,199.67	610.09	400.33	(209.76)		50.44	1,500.00	450.56	756.55	(356.22)
01 83003	ALLOWANCES/REIMBURSEMENTS	26.81	58,020.00	42,466.68	29,009.98	15,553.32	(13,456.66)	Open Positions in Ops	38.89	44,830.00	20,453.10	17,434.38	(1,881.06)
FRINGE BENEFITS		42.29	441,820.00	254,991.02	234,229.05	186,828.98	(47,400.07)	-10.73%	44.72	405,130.00	189,569.69	180,622.42	6,206.56
CONTRACTUAL													
01 54201	POSTAGE AND MAILING	16.31	5,170.00	4,327.00	3,009.36	843.00	(2,166.36)		33.68	5,125.00	2,765.69	1,726.22	(883.22)
01 54202	PRINTING AND DUPLICATING	39.50	4,750.00	2,873.76	2,230.10	1,876.24	(353.86)		27.58	5,340.00	2,345.01	1,472.68	403.56
01 54204	STAFF MEETINGS	14.91	1,300.00	1,106.16	796.83	193.84	(602.99)		52.67	1,300.00	336.57	368.67	(174.83)
01 54205	LEGAL PUBLICATIONS/NOTICES	18.07	3,600.00	2,949.60	1,681.57	650.40	(1,031.17)		11.01	5,100.00	2,470.84	561.60	94.00
01 54206	ADVERTISING/PUBLICITY	84.69	31,550.00	4,831.23	20,710.16	26,718.77	6,008.61	Annual payment of Smile Polity \$10K	47.26	25,650.00	17,668.86	12,122.89	14,595.88

01 54207	STAFF TRAINING	97.75	20,250.00	455.29	9,800.45	19,794.71	9,994.26	Not timing. Includes an annual payment for online sexual harassment trainings of \$13,968; plus staff sent to training by HR, as well as all staff trainings. Will need a budget amendment or budget line transfer to adjust.	60.00	15,200.00	4,199.47	6,720.27	13,074.44
01 54208	MEMBERSHIPS, DUES AND FEES	18.11	28,600.00	23,420.80	7,943.59	5,179.20	(2,764.39)		20.27	23,440.00	5,221.29	3,535.20	1,644.00
01 54209	CONFERENCE AND TRAVEL	66.59	50,192.00	16,767.84	24,351.91	33,424.16	9,072.25	NRPA in Oct. Budget will catch up.	90.78	34,400.00	8,050.48	17,611.79	16,022.37
01 54210	BOARD EXPENSE	20.44	5,000.00	3,977.89	1,784.88	1,022.11	(762.77)		24.71	4,000.00	1,400.43	988.25	129.86
01 54212	ATTORNEY FEES	39.38	150,000.00	90,934.03	73,984.37	59,065.97	(14,918.40)	Does not include October invoice due to timing.	29.55	125,000.00	55,653.99	36,940.06	22,125.91
01 54214	ARCHITECT AND ENGINEERING FEES	0.00	45,000.00	45,000.00	28,424.65	0.00	(28,424.65)	No service required to date.	45.30	10,000.00	5,396.75	4,530.00	(4,530.00)
01 54215	PROFESSIONAL FEES	59.15	87,800.00	35,862.00	53,402.93	51,938.00	(1,464.93)		54.99	85,365.00	44,022.48	46,946.25	(1,100.75)
01 54234	LANDFILL FEES	54.27	32,000.00	14,634.75	19,057.74	17,365.25	(1,692.49)		47.77	28,990.00	16,598.69	13,849.48	3,482.69
01 54236	AUTO ALLOWANCE	0.00	75.00	75.00	48.78	0.00	(48.78)		9.36	250.00	149.70	23.40	(23.40)
01 54240	OFFICE EQUIPMENT REPAIRS	0.00	200.00	200.00	100.00	0.00	(100.00)		0.00	0.00	0.00	0.00	0.00
01 54241	VEHICLE REPAIR	21.68	12,500.00	9,789.98	6,718.23	2,710.02	(4,008.21)		19.17	15,500.00	7,434.27	2,970.88	(260.86)
01 54242	EQUIPMENT REPAIR	11.71	28,700.00	25,338.91	14,090.03	3,361.09	(10,728.94)	Less service required to date.	177.46	24,800.00	3,154.44	13,842.08	(11,358.42)
01 54245	BUILDING REPAIR	44.79	12,700.00	7,011.94	7,432.57	5,688.06	(1,744.51)		145.72	12,250.00	2,995.99	9,107.38	(3,419.32)
01 54250	EQUIPMENT RENTAL	42.87	15,300.00	8,740.13	10,115.97	6,559.87	(3,556.10)		55.71	15,350.00	11,491.24	8,551.00	(1,991.13)
01 54253	PEST CONTROL	34.34	1,100.00	722.23	806.72	377.77	(428.95)		20.51	1,360.00	787.00	278.99	98.78
01 54254	SERVICE CONTRACTS	52.98	51,800.00	24,358.86	36,078.97	27,441.14	(8,637.83)		74.25	43,928.00	25,003.94	30,019.03	(2,095.02)
01 54255	LICENSE AND FEES	125.60	50,635.00	(12,962.17)	29,499.93	63,597.17	34,097.24	Timing -several annual payments. Variance will diminish over time. Open.gov \$18K, Debtbook \$10K, GASB \$6K, Knowbe4 \$6K, Trend Micro \$4K, Zoom \$3K, Logmein \$3K, Mail Machine, Caseware through end of December, Cloud Storage, Domain Renewal, Microsoft & Adobe Licensing.	70.49	37,295.00	21,024.72	26,289.22	37,307.95
01 54260	SERVICE CONTRACTS - FACILITIES	111.44	4,950.00	(566.20)	2,268.12	5,516.20	3,248.08	CPD portion of Douglass Branch Library utilities & R/M that is shared with the City.	48.33	8,700.00	1,588.61	4,204.31	1,221.89
01 54261	SERVICE CONTRACTS-GROUNDS	44.27	60,500.00	33,715.93	51,502.45	26,784.07	(24,718.38)	Chem Treatments, Park Walkers/Cleaners	51.02	74,000.00	59,033.44	35,714.64	(10,829.63)
01 54263	CONTRACTUAL MOWING	74.09	200,000.00	51,816.89	171,141.57	148,183.11	(22,958.46)	Drought reduced mowing	86.65	180,000.00	151,418.88	155,967.50	(11,759.39)
01 54264	CELL PHONE EXPENSE	33.75	3,500.00	2,318.79	2,225.85	1,181.21	(1,044.64)		22.61	8,500.00	4,901.11	1,921.65	(740.44)
01 54265	SUBSCRIPTIONS	40.97	1,350.00	796.93	1,020.12	553.07	(467.05)		117.71	1,520.00	772.20	1,318.36	(765.29)
01 54270	PERSONNEL COSTS	40.11	63,700.00	38,151.90	33,242.82	25,548.10	(7,694.72)		51.61	50,560.00	22,857.08	25,679.01	(456.91)
01 54271	PETTY CASH	100.00	0.00	(1,000.00)	0.00	1,000.00	1,000.00	To be closed out	0.00	0.00	0.00	0.00	1,000.00
01 54275	HEALTH AND WELLNESS	24.33	4,500.00	3,405.21	2,364.46	1,094.79	(1,269.67)		17.36	4,500.00	2,046.41	781.12	313.67
01 54280	OTHER CONTRACTUAL SERVICES	14.39	98,750.00	84,535.00	86,060.06	14,215.00	(71,845.06)	Salary Survey \$75K budgeted. But will only be about half that much.	151.06	32,500.00	10,071.31	26,435.00	(10,825.00)
01 54282	INTERN STIPEND (DO NOT USE AFTER 5/	0.00	600.00	600.00	300.00	0.00	(300.00)		100.00	1,000.00	0.00	600.00	(600.00)
01 54291	PARK AND RECREATION EXCELLENCE	46.13	3,000.00	1,616.13	1,050.42	1,383.87	333.45		26.46	3,000.00	812.66	793.80	590.07
01 59412	PROPERTY/SALES TAX	51.76	300.00	144.72	300.00	155.28	(144.72)		51.76	300.00	300.00	155.28	0.00
01 59414	CREDIT CARD FEES	39.81	400.00	240.77	260.34	159.23	(101.11)		20.70	800.00	482.43	165.61	(6.38)
CONTRACTUAL		51.27	1,079,772.00	526,191.30	703,805.95	553,580.70	(150,225.25)	-13.91%	60.64	885,023.00	492,455.98	492,191.62	50,285.08
COMMODITIES/SUPPLIES													
01 55301	OFFICE SUPPLIES	23.42	10,150.00	7,773.37	5,353.03	2,376.63	(2,976.40)		54.85	8,700.00	4,085.88	4,771.91	(2,395.28)

01 55302	ENVELOPES AND STATIONARY	0.00	800.00	800.00	682.12	0.00	(682.12)		89.40	800.00	616.34	715.16	(715.16)
01 55303	DUPLICATING SUPPLIES	33.99	1,650.00	1,089.11	910.71	560.89	(349.82)		64.70	1,550.00	689.21	841.05	(280.16)
01 55304	CHECKS AND BANK SUPPLIES	0.00	1,200.00	1,200.00	548.67	0.00	(548.67)		9.02	1,400.00	651.31	126.32	(126.32)
01 55305	PHOTOGRAPHIC SUPPLIES	0.00	750.00	750.00	367.46	0.00	(367.46)		3.73	750.00	351.48	27.99	(27.99)
01 55307	BOOKS AND MANUSCRIPTS	0.00	600.00	600.00	262.88	0.00	(262.88)		0.00	750.00	330.29	0.00	0.00
01 55308	FIRST AID/MEDICAL SUPPLIES	7.71	4,750.00	4,383.76	2,865.11	366.24	(2,498.87)		11.54	4,500.00	2,841.45	519.39	(153.15)
01 55309	SAFETY SUPPLIES	20.42	8,500.00	6,764.30	4,605.62	1,735.70	(2,869.92)		17.98	8,000.00	4,446.44	1,438.23	297.47
01 55315	STAFF UNIFORMS	89.43	18,000.00	1,901.84	8,973.32	16,098.16	7,124.84	Timing of Employee Clothing Purchases including front desk staff polos. Budget will cover.	59.70	16,050.00	6,266.53	8,865.40	7,232.76
01 55316	PARTICIPANT UNIFORMS	0.00	500.00	500.00	250.00	0.00	(250.00)		0.00	275.00	183.33	0.00	0.00
01 55319	MONTHLY RUNNING VENDOR EXPENSE	0.00	0.00	(1,500.00)	0.00	1,500.00	1,500.00		0.00	0.00	0.00	0.00	0.00
01 55320	BUILDING MAINTENANCE SUPPLIES	65.17	21,000.00	7,314.54	11,267.49	13,685.46	2,417.97		27.98	20,500.00	11,596.60	5,736.18	7,949.28
01 55321	LANDSCAPE SUPPLIES	42.19	33,200.00	19,193.42	17,650.44	14,006.58	(3,643.86)		49.95	35,400.00	16,399.66	17,681.93	(5,794.20)
01 55322	CLEANING / JANITORIAL SUPPLIES	86.00	6,100.00	853.91	4,405.56	5,246.09	840.53		83.46	6,030.00	3,780.00	4,615.24	725.45
01 55323	PLAYGROUND MAINTENANCE SUPPLIES	50.99	6,000.00	2,940.38	2,591.25	3,059.62	468.37		49.46	6,000.00	3,258.11	2,967.59	639.86
01 55324	PRESCRIBED BURN SUPPLIES	0.00	1,000.00	1,000.00	30.18	0.00	(30.18)		0.00	750.00	37.30	0.00	0.00
01 55325	EQUIPMENT AND TOOLS	26.02	24,000.00	17,756.15	12,911.93	6,243.85	(6,668.08)		29.79	16,200.00	9,021.10	4,825.50	1,418.35
01 55326	SHOP EQUIPMENT AND SUPPLIES	35.41	7,000.00	4,521.03	3,798.65	2,478.97	(1,319.68)		53.67	7,000.00	3,524.64	3,756.67	(1,277.70)
01 55327	VEHICLE/EQUIPMENT REPAIR PARTS	37.68	28,500.00	17,761.39	14,596.27	10,738.61	(3,857.66)		60.83	28,000.00	12,078.40	17,032.30	(6,293.69)
01 55328	AMENITY MAINTENANCE SUPPLIES	49.84	10,000.00	5,015.62	6,638.54	4,984.38	(1,654.16)		78.60	10,000.00	5,821.95	7,859.75	(2,875.37)
01 55329	OFFICE/ EQUIPMENT VALUE <\$10000	0.00	14,000.00	14,000.00	7,000.00	0.00	(7,000.00)		0.00	0.00	0.00	0.00	0.00
01 55330	GAS,FUEL,GREASE AND OIL	43.97	103,050.00	57,733.78	66,779.95	45,316.22	(21,463.73)	Lower fuel prices.	71.79	88,100.00	44,185.99	53,198.99	(7,882.77)
01 55331	CHEMICALS	21.80	14,500.00	11,338.29	10,365.58	3,161.71	(7,203.87)	Drought.	22.30	20,150.00	11,889.19	4,493.14	(1,331.43)
01 55332	PAINTS	24.82	1,550.00	1,165.26	860.55	384.74	(475.81)		139.17	1,550.00	329.74	765.45	(380.71)
01 55333	PLANT MATERIALS	81.97	125,000.00	22,543.68	118,041.61	102,456.32	(15,585.29)	Good bids for flowers.	84.36	136,300.00	126,609.72	114,978.03	(12,523.36)
01 55348	FLOWERS AND CARDS	24.78	1,800.00	1,354.04	847.21	445.96	(401.25)		98.13	2,000.00	389.19	981.27	(535.31)
01 55349	PLAQUES, AWARDS AND PRIZES	15.87	4,000.00	3,365.02	1,454.49	634.98	(819.51)		21.77	4,300.00	1,450.03	936.14	(301.16)
01 55350	RECREATION/PROGRAM SUPPLIES	63.77	5,500.00	1,992.51	3,340.78	3,507.49	166.71		68.87	4,000.00	2,297.43	2,754.65	752.84
01 55352	FISH RESTOCKING	0.00	3,000.00	3,000.00	2,250.00	0.00	(2,250.00)		30.75	5,000.00	3,750.00	1,537.50	(1,537.50)
01 55354	FOOD SUPPLIES	5.85	15,500.00	14,593.91	6,004.17	906.09	(5,098.08)		109.57	14,000.00	1,380.03	3,287.04	(2,380.95)
COMMODITIES/SUPPLIES		50.87	471,600.00	231,705.31	315,653.57	239,894.69	(75,758.88)	-16.06%	63.21	448,055.00	278,261.34	264,712.82	(27,796.20)
UTILITIES													
01 56230	SANITARY FEES AND CHARGES	11.45	12,800.00	11,334.69	3,688.67	1,465.31	(2,223.36)		9.76	11,180.00	2,813.65	1,091.72	373.59
01 56231	GAS AND ELECTRICITY	31.26	71,000.00	48,804.21	31,438.68	22,195.79	(9,242.89)	Gas use to increase.	37.12	69,000.00	27,480.89	25,614.29	(3,418.50)
01 56232	WATER	111.80	90,000.00	(10,622.28)	65,036.51	100,622.28	35,585.77	Water rate increase of approx. 30%. Also, higher usage due to drought. Budget will have to be amended.	60.69	83,000.00	48,333.62	42,485.28	58,137.00
01 56233	TELECOMM EXPENSE	40.60	34,544.00	20,520.83	17,271.96	14,023.17	(3,248.79)		44.85	34,198.00	17,084.66	15,338.71	(1,315.54)
UTILITIES		66.38	208,344.00	70,037.45	117,435.82	138,306.55	20,870.73	10.02%	45.85	197,378.00	95,712.82	84,530.00	53,776.55
ROUTINE/PERIODIC MAINTENANCE													
01 58001	PERIODIC MAINTENANCE	59.25	55,500.00	22,615.86	27,750.00	32,884.14	5,134.14		21.05	52,706.00	26,352.96	11,097.14	21,787.00
01 58002	ROUTINE MAINTENANCE	59.05	261,000.00	106,870.62	130,500.06	154,129.38	23,629.32	Timing: Martens Planters, Benches, Trash Cans. Budget will be sufficient.	40.74	240,799.00	120,399.42	98,103.59	72,273.16
ROUTINE/PERIODIC MAINTENANCE		59.09	316,500.00	129,486.48	158,250.06	187,013.52	28,763.46	9.09%	37.21	293,505.00	146,752.38	109,200.73	94,060.16
Total Expenditure:		50.51	5,480,098.00	2,712,319.05	3,023,793.57	2,767,778.95	(256,014.62)	-4.67%	48.39	5,016,001.00	2,590,449.34	2,370,693.78	399,250.47
Account Type: Transfers-Out													
TRANSFERS TO OTHER FUNDS													
01 59409	TRANSFERS TO OTHER FUNDS	100.00	300,000.00	0.00	180,000.00	300,000.00	120,000.00	Budget was allocated throughout the year, rather than all in October. Budget will cover transfers.	28.57	1,050,000.00	1,050,000.00	300,000.00	0.00
TRANSFERS TO OTHER FUNDS		100.00	300,000.00	0.00	180,000.00	300,000.00	120,000.00	40.00%	28.57	1,050,000.00	1,050,000.00	300,000.00	0.00
Total Transfers-Out:		100.00	300,000.00	0.00	180,000.00	300,000.00	120,000.00	40.00%	28.57	1,050,000.00	1,050,000.00	300,000.00	0.00
TOTAL EXPENDITURES		53.07	5,780,098.00	2,712,319.05	3,203,793.57	3,067,778.95	(136,014.62)	-2.35%	44.89	6,066,001.00	3,640,449.34	2,670,693.78	399,250.47

Fund 01 - GENERAL:												
TOTAL REVENUES	98.86	7,810,759.00	89,284.19	7,171,645.08	7,721,474.81	549,829.73	7.04%	96.45	7,340,025.00	6,751,553.57	6,855,827.16	865,647.65
TOTAL EXPENDITURES	53.07	5,780,098.00	2,712,319.05	3,203,793.57	3,067,778.95	(136,014.62)	-2.35%	44.89	6,066,001.00	3,640,449.34	2,670,693.78	399,250.47
NET OF REVENUES & EXPENDITURES	229.17	2,030,661.00	(2,623,034.86)	3,967,851.51	4,653,695.86	685,844.35	33.77%	361.01	1,274,024.00	3,111,104.23	4,185,133.38	466,397.18

Significantly higher net than budgeted.

Fund 02 - RECREATION

Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
02 41010	PROPERTY TAXES	97.98	2,854,000.00	57,792.69	2,694,516.90	2,796,207.31	101,690.41	Final Property Tax payments are coming in earlier than budgeted.	94.97	2,546,500.00	2,428,552.13	2,418,462.69	377,744.62
PROPERTY TAX REVENUE													
97.98	2,854,000.00	57,792.69	2,694,516.90	2,796,207.31	101,690.41	3.56%	94.97	2,546,500.00	2,428,552.13	2,418,462.69	377,744.62		
CHARGE FOR SERVICE REVENUE													
02 42100	SEASON TICKET SALES	64.49	158,100.00	56,134.00	134,019.28	101,966.00	(32,053.28)	Pool closed, deferred revenue of \$37,376 not yet reversed, completed 11/1/23	118.87	106,843.00	94,422.86	127,008.00	(25,042.00)
02 42105	DAILY ADMISSION SALES	106.19	252,121.50	(15,613.50)	249,113.87	267,735.00	18,621.13	Pool closed - Over for FY2024.	96.40	278,302.00	274,802.95	268,287.51	(552.51)
02 48110	BALL MACHINE USAGE	23.33	2,100.00	1,610.00	586.94	490.00	(96.94)		39.39	1,895.00	443.04	746.50	(256.50)
02 48111	RANDOM COURT TIME	43.78	104,000.00	58,470.00	34,556.08	45,530.00	10,973.92	Good start to season.	46.35	88,410.00	26,938.08	40,977.53	4,552.47
02 48112	PRIVATE LESSONS	26.50	22,000.00	16,170.50	8,061.98	5,829.50	(2,232.48)		23.11	37,325.00	11,235.05	8,624.00	(2,794.50)
02 48115	RACQUET STRINGING	30.53	1,500.00	1,042.00	340.31	458.00	117.69		12.65	1,795.00	465.00	227.00	231.00
02 48120	VENDING MACHINE SALES	78.69	3,150.00	671.12	1,654.14	2,478.88	824.74		100.00	0.00	0.00	1,711.12	767.76
02 49115	PROGRAM FEES	76.07	929,389.00	222,378.58	622,196.16	707,010.42	84,814.26	Douglass & Leonhard Day Camps \$53K over annual budget, Martens over \$4K, Pool over \$1k, LRC over \$10K. Adult Softball, Youth Soccer and Group Fitness Revenue in excess of mid-year budget.	55.47	971,653.00	636,317.01	538,979.10	168,031.32
02 49116	VENDOR PORTION OF INCOME	63.16	(41,158.00)	(15,164.40)	(24,344.22)	(25,993.60)	(1,649.38)		69.04	(44,488.00)	(24,319.89)	(30,715.47)	4,721.87
02 49175	SPECIAL EVENTS	26.67	750.00	550.00	260.55	200.00	(60.55)		95.71	350.00	158.76	335.00	(135.00)
02 49260	MEMBERSHIP FEES	83.17	145,975.00	24,573.66	93,910.09	121,401.34	27,491.25	LRC, MC & DTC @83% of annual. \$8K included that s/b deferred for DMBGC memberships.	51.94	156,060.00	87,557.63	81,059.77	40,341.57
CHARGE FOR SERVICE REVENUE													
77.77	1,577,927.50	350,821.96	1,120,355.18	1,227,105.54	106,750.36	6.77%	64.90	1,598,145.00	1,108,020.49	1,037,240.06	189,865.48		
CONTRIBUTIONS/SPONSORSHIPS													
02 47100	SPONSORSHIPS	106.15	3,250.00	(200.00)	1,998.00	3,450.00	1,452.00		100.00	0.00	0.00	4,000.00	(550.00)
02 47105	DONATIONS	64.25	400.00	143.00	199.98	257.00	57.02		100.00	0.00	0.00	25.00	232.00
CONTRIBUTIONS/SPONSORSHIPS													
101.56	3,650.00	(57.00)	2,197.98	3,707.00	1,509.02	41.34%	100.00	0.00	0.00	4,025.00	(318.00)		
MERCHANDISE/CONCESSION REV													
02 48100	CONCESSION REVENUE	75.38	136,100.00	33,509.65	129,970.24	102,590.35	(27,379.89)	Will end under budget. Potential Amendment.	75.52	143,800.00	134,374.25	108,596.00	(6,005.65)
02 48105	MERCHANDISE FOR RESALE	37.00	6,000.00	3,780.00	2,339.70	2,220.00	(119.70)		32.40	6,000.00	2,157.52	1,943.93	276.07
02 48239	MERCHANDISE FOR RESALE	0.00	500.00	500.00	500.01	0.00	(500.01)		8.00	500.00	500.00	40.00	(40.00)
MERCHANDISE/CONCESSION REV													
73.50	142,600.00	37,789.65	132,809.95	104,810.35	(27,999.60)	-19.64%	73.57	150,300.00	137,031.77	110,579.93	(5,769.58)		
OPERATING GRANTS													
02 47205	GRANT PROCEEDS - LOCAL	122.07	20,500.00	(4,525.00)	10,250.04	25,025.00	14,774.96	Unbudgeted MC "Arise" grant earned and expended.	166.81	8,950.00	4,474.98	14,929.13	10,095.87
OPERATING GRANTS													
122.07	20,500.00	(4,525.00)	10,250.04	25,025.00	14,774.96	72.07%	166.81	8,950.00	4,474.98	14,929.13	10,095.87		
INTEREST INCOME													
02 43030	INTEREST	77.94	183,808.00	40,552.57	92,524.25	143,255.43	50,731.18	Renewed CD's near 5%.	228.31	140,375.00	9,385.79	45,661.37	97,594.06

INTEREST INCOME	77.94	183,808.00	40,552.57	92,524.25	143,255.43	50,731.18	27.60%	228.31	140,375.00	9,385.79	45,661.37	97,594.06
SPECIAL RECEIPTS												
02 44100 RENTAL INCOME	55.46	183,911.00	81,920.01	108,457.01	101,990.99	(6,466.02)		41.83	185,721.00	98,803.26	77,685.49	24,305.50
02 46150 SPECIAL RECEIPTS	43.78	47,390.00	26,645.00	15,064.70	20,745.00	5,680.30	MC Rec Trac includes day passes sold to the facilities, including LRC.	30.57	44,461.00	15,118.78	13,593.07	7,151.93
02 46160 OTHER REIMBURSEMENTS	62.69	15,850.00	5,914.04	11,851.14	9,935.96	(1,915.18)		112.95	12,290.00	6,043.17	13,882.00	(3,946.04)
SPECIAL RECEIPTS	53.68	247,151.00	114,479.05	135,372.85	132,671.95	(2,700.90)	-1.09%	43.37	242,472.00	119,965.21	105,160.56	27,511.39
Total Revenue:	88.13	5,029,636.50	596,853.92	4,188,027.15	4,432,782.58	244,755.43		81.82	4,686,742.00	3,807,430.37	3,736,058.74	696,723.84
TOTAL REVENUES	88.13	5,029,636.50	596,853.92	4,188,027.15	4,432,782.58	244,755.43	4.87%	81.82	4,686,742.00	3,807,430.37	3,736,058.74	696,723.84
Expenditures												
Account Type: Expenditure												
SALARIES AND WAGES												
02 70201 FULL-TIME SALARIES AND WAGES	43.21	1,115,038.00	633,260.47	557,518.92	481,777.53	(75,741.39)	Open positions	38.60	1,111,280.00	549,913.37	428,921.80	52,855.73
02 70202 PART-TIME SEASONAL WAGES	78.31	1,317,071.00	285,611.40	794,264.57	1,031,459.60	237,195.03	Seasonal variance.	56.82	1,460,115.20	675,723.73	829,622.40	201,837.20
SALARIES AND WAGES	62.22	2,432,109.00	918,871.87	1,351,783.49	1,513,237.13	161,453.64	6.64%	48.94	2,571,395.20	1,225,637.10	1,258,544.20	254,692.93
FRINGE BENEFITS												
02 53132 DENTAL INSURANCE	38.63	5,000.00	3,068.55	2,546.47	1,931.45	(615.02)		33.56	5,767.00	2,522.34	1,935.46	(4.01)
02 53133 MEDICAL HEALTH INSURANCE	45.73	146,500.00	79,502.01	77,128.50	66,997.99	(10,130.51)	Open Positions & Switch to POS plan	39.04	159,811.00	73,357.49	62,388.51	4,609.48
02 53134 LIFE INSURANCE	31.46	3,300.00	2,261.81	1,682.70	1,038.19	(644.51)		70.06	3,400.00	993.67	1,681.52	(643.33)
02 53137 EMPLOYEE ASSISTANCE PROGRAM	31.03	600.00	413.80	228.28	186.20	(42.08)		44.15	660.00	197.85	291.36	(105.16)
02 83003 ALLOWANCES/REIMBURSEMENTS	42.71	19,640.00	11,252.25	9,820.00	8,387.75	(1,432.25)		50.41	19,790.00	9,911.55	9,975.62	(1,587.87)
FRINGE BENEFITS	44.87	175,040.00	96,498.42	91,405.95	78,541.58	(12,864.37)	-7.35%	40.48	189,428.00	86,982.90	76,272.47	2,269.11
CONTRACTUAL												
02 54201 POSTAGE AND MAILING	19.08	360.00	291.33	229.98	68.67	(161.31)		221.24	231.00	128.02	511.06	(442.39)
02 54202 PRINTING AND DUPLICATING	19.57	5,016.00	4,034.59	2,343.54	981.41	(1,362.13)		87.78	9,200.00	1,525.41	4,125.67	(3,144.26)
02 54204 STAFF MEETING	28.21	200.00	143.58	100.02	56.42	(43.60)		0.00	230.00	115.02	0.00	56.42
02 54205 LEGAL PUBLICATIONS/NOTICES	0.00	0.00	0.00	0.00	0.00	0.00		50.00	100.00	32.54	50.00	(50.00)
02 54206 ADVERTISING/PUBLICITY	18.02	10,452.00	8,568.73	4,448.04	1,883.27	(2,564.77)		35.20	8,985.00	3,233.57	3,162.93	(1,279.66)
02 54207 STAFF TRAINING	63.70	21,928.00	7,960.20	16,265.68	13,967.80	(2,297.88)		84.15	22,529.00	16,434.01	18,957.93	(3,196.38)
02 54208 MEMBERSHIPS, DUES AND FEES	71.06	14,560.00	4,214.00	13,190.64	10,346.00	(2,844.64)		106.13	15,538.00	12,780.60	16,490.00	(6,144.00)
02 54209 CONFERENCE AND TRAVEL	2.54	14,235.00	13,872.79	4,396.39	362.21	(4,034.18)		25.84	9,800.00	2,324.66	2,532.36	(2,170.15)
02 54234 LANDFILL FEES	76.89	5,520.00	1,275.80	3,781.59	4,244.20	462.61		98.10	5,375.00	1,926.96	2,820.30	1,423.90
02 54236 AUTO ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	500.00	342.02	0.00	0.00
02 54241 VEHICLE REPAIR	622.47	1,000.00	(5,224.71)	986.79	6,224.71	5,237.92		67.51	2,900.00	1,310.93	1,957.67	4,267.04
02 54242 EQUIPMENT REPAIR	22.85	33,832.00	26,101.06	18,374.19	7,730.94	(10,643.25)	Less than budgeted exp at SAC.	111.19	24,300.00	7,540.21	18,679.90	(11,651.76)
02 54245 BUILDING REPAIR	47.92	44,400.00	23,123.44	33,642.65	21,276.56	(12,366.09)	More than budgeted expense for Dodd's Drainage, but way under at SAC.	69.16	29,086.00	21,376.04	20,116.69	1,159.87
02 54250 EQUIPMENT RENTAL	46.07	9,485.75	5,115.23	4,459.17	4,370.52	(88.65)		51.76	6,919.00	4,225.62	3,581.17	723.35
02 54251 RENTAL FACILITIES	0.00	1,815.00	1,815.00	0.00	0.00	0.00		13.43	3,685.00	0.00	495.00	0.00
02 54253 PEST CONTROL	47.54	4,295.00	2,253.00	2,496.51	2,042.00	(454.51)		38.62	4,420.00	2,408.69	1,707.00	335.00
02 54254 SERVICE CONTRACTS	42.21	21,089.00	12,187.34	10,506.87	8,901.66	(1,605.21)		15.37	23,010.00	9,140.00	3,536.52	2,144.52
02 54255 LICENSE AND FEES	342.18	1,080.00	(2,615.50)	663.36	3,695.50	3,032.14		41.04	1,831.00	1,065.77	751.50	2,984.00
02 54260 SERVICE CONTRACTS-FACILITIES	85.75	49,726.00	7,087.60	28,283.36	42,638.40	14,355.04	No DTC Cleaning - out of season. But will resume. Added cleaning contracts at MC, CUSR Center and Hays.	117.87	46,311.00	19,442.20	54,586.33	6,360.07
02 54261 SERVICE CONTRACTS-GROUNDS	95.20	2,500.00	120.00	2,260.20	2,380.00	119.80		65.00	2,000.00	1,808.16	1,300.00	1,080.00
02 54264 CELL PHONE EXPENSE	20.77	3,078.00	2,438.82	2,099.08	639.18	(1,459.90)		50.94	3,156.00	2,037.03	1,607.54	(968.36)
02 54265 SUBSCRIPTIONS	0.00	275.00	275.00	275.00	0.00	(275.00)		39.40	670.00	519.84	264.00	(264.00)
02 54270 PERSONNEL COSTS	59.70	59,000.00	23,778.17	30,035.70	35,221.83	5,186.13	Paycom Fees ahead, but s/b OK by Yearend	74.20	53,200.00	11,935.60	29,458.13	5,763.70
02 54271 PETTY CASH	171.17	600.00	(427.00)	450.02	1,027.00	576.98		100.00	1,500.00	0.00	401.00	626.00
02 54280 OTHER CONTRACTUAL SERVICES	29.61	4,551.00	3,203.28	2,275.50	1,347.72	(927.78)		112.28	6,037.00	567.17	1,725.79	(378.07)

02 54281	CONTRACTUAL PERSONNEL	77.35	30,830.00	6,983.41	14,619.02	23,846.59	9,227.57	Timing. payments to summer sports officials. Variance will come down.	83.74	25,641.00	10,204.34	19,378.74	4,427.85
02 54282	INTERN STIPEND	0.00	3,000.00	3,000.00	0.00	0.00	0.00		0.00	5,400.00	583.78	0.00	0.00
02 54285	CONTRACTUAL ENTERTAINMENT	0.00	1,700.00	1,700.00	987.17	0.00	(987.17)		302.07	1,800.00	706.27	3,624.78	(3,524.78)
02 54299	FIELD/SPECIAL TRIPS	15.99	61,718.75	51,847.33	47,845.35	9,871.42	(37,973.93)	Douglass Seniors multi-day trip upcoming.	14.51	49,981.00	42,555.58	7,252.45	2,618.97
02 59412	PROPERTY/SALES TAX	96.83	12,519.00	397.01	11,692.66	12,121.99	429.33		64.95	17,098.00	15,421.75	11,105.64	1,016.35
02 59414	CREDIT CARD FEES	72.99	43,000.00	11,616.37	26,018.94	31,383.63	5,364.69	Special Events have driven up. If volume doesn't balance out, may have to be amended.	62.39	42,000.00	22,865.93	26,201.71	5,181.92
CONTRACTUAL		53.41	461,765.50	215,135.87	282,727.42	246,629.63	(36,097.79)	-7.82%	66.36	423,433.00	214,557.72	256,381.81	6,955.15
COMMODITIES/SUPPLIES													
02 55301	OFFICE SUPPLIES	37.10	7,695.00	4,840.37	3,839.12	2,854.63	(984.49)		44.90	5,800.00	2,962.68	2,604.05	250.58
02 55303	DUPLICATING SUPPLIES	19.49	2,875.00	2,314.55	1,525.30	560.45	(964.85)		13.43	3,025.00	1,489.87	406.15	154.30
02 55307	BOOKS AND MANUSCRIPTS	4.27	730.00	698.86	337.90	31.14	(306.76)		2.82	728.00	297.77	20.50	10.64
02 55308	FIRST AID/MEDICAL SUPPLIES-POOL SPE	31.90	3,030.00	2,063.48	1,850.22	966.52	(883.70)		86.64	2,700.00	1,648.71	2,339.38	(1,372.86)
02 55315	STAFF UNIFORMS	77.70	19,300.56	4,304.00	18,575.29	14,996.56	(3,578.73)		91.46	17,571.00	16,544.95	16,070.72	(1,074.16)
02 55316	PARTICIPANT UNIFORMS	55.67	16,492.50	7,310.70	8,921.84	9,181.80	259.96		56.41	17,147.00	6,087.12	8,262.72	919.08
02 55320	BUILDING MAINTENANCE SUPPLIES	79.32	35,015.00	7,240.25	20,094.25	27,774.75	7,680.50	DTC New Ice Machine and overall summer mtce pushing over budget to date. Should balance out.	74.45	33,450.00	18,474.00	24,902.45	3,620.30
02 55321	LANDSCAPE SUPPLIES	49.92	13,300.00	6,660.71	9,576.70	6,639.29	(2,937.41)		33.82	13,000.00	8,017.74	4,396.61	2,242.68
02 55322	CLEANING /JANITORIAL SUPPLIES	51.21	24,446.00	11,926.96	15,716.15	12,519.04	(3,197.11)		63.81	21,884.00	13,762.30	13,964.83	(1,875.79)
02 55325	EQUIPMENT AND TOOLS	3.29	7,000.00	6,769.39	4,163.56	230.61	(3,932.95)		46.65	2,200.00	963.38	1,026.22	(795.61)
02 55327	VEHICLE/EQUIPMENT REPAIR PARTS	53.44	2,500.00	1,163.93	1,523.32	1,336.07	(187.25)		105.36	3,500.00	969.48	2,107.11	(771.04)
02 55329	OFFICE/ EQUIPMENT VALUE <\$10000	133.12	4,000.00	(1,324.85)	1,999.98	5,324.85	3,324.87		0.00	8,000.00	4,000.02	0.00	5,324.85
02 55330	GAS,FUEL,GREASE AND OIL	45.26	14,050.00	7,691.03	10,123.81	6,358.97	(3,764.84)		57.48	13,750.00	8,442.40	7,041.75	(682.78)
02 55331	CHEMICALS	77.12	73,500.00	16,819.89	69,217.88	56,680.11	(12,537.77)	Less use due to hot dry summer.	99.91	62,500.00	55,805.63	60,942.83	(4,262.72)
02 55332	PAINTS	50.00	20,000.00	10,000.36	15,260.76	9,999.64	(5,261.12)		149.98	20,200.00	7,275.28	16,047.54	(6,047.90)
02 55333	PLANT MATERIALS	108.57	1,000.00	(85.72)	967.79	1,085.72	117.93		36.60	1,000.00	854.20	366.00	719.72
02 55348	FLOWERS AND GIFTS	3.80	500.00	480.98	250.00	19.02	(230.98)		0.00	600.00	300.00	0.00	19.02
02 55349	PLAQUES, AWARDS AND PRIZES	57.67	7,744.00	3,278.13	4,432.88	4,465.87	32.99		28.89	8,370.00	4,303.78	2,417.86	2,048.01
02 55350	RECREATION/PROGRAM SUPPLIES	44.32	79,560.00	44,297.86	40,324.09	35,262.14	(5,061.95)		46.89	68,230.00	30,043.25	31,995.10	3,459.86
02 55353	INNOVATION CENTER SUPPLIES	0.00	2,000.00	2,000.00	1,000.02	0.00	(1,000.02)		0.00	1,000.00	0.00	0.00	0.00
02 55354	FOOD SUPPLIES	65.56	21,332.00	7,346.10	10,898.76	13,985.90	3,087.14		46.12	21,714.00	10,048.07	10,014.07	3,971.83
02 55360	MERCHANDISE FOR RESALE	89.85	58,990.00	5,988.46	52,087.11	53,001.54	914.43		70.88	71,772.00	59,788.17	50,871.26	2,130.28
COMMODITIES/SUPPLIES		63.43	415,060.06	151,785.44	292,686.73	263,274.62	(29,412.11)	-7.09%	67.20	398,141.00	252,078.80	255,797.15	7,988.29
UTILITIES													
02 56230	SANITARY FEES AND CHARGES	200.03	8,120.00	(8,122.57)	3,571.53	16,242.57	12,671.04	Related to water use. See Water below.	40.30	8,262.00	2,984.62	3,329.81	12,912.76
02 56231	GAS AND ELECTRICITY	58.18	313,716.00	131,208.08	179,407.56	182,507.92	3,100.36		50.89	303,500.00	147,350.78	154,465.26	28,042.66
02 56232	WATER	124.71	105,014.00	(25,949.58)	83,261.05	130,963.58	47,702.53	Water rate increase of approx. 30%. Also, higher usage due to drought. Budget will have to be amended.	72.22	106,248.00	80,766.76	76,731.42	54,232.16
02 56233	TELECOMM EXPENSE	45.58	27,142.00	14,771.49	13,570.98	12,370.51	(1,200.47)		38.73	24,961.00	10,980.48	9,666.21	2,704.30
UTILITIES		75.35	453,992.00	111,907.42	279,811.12	342,084.58	62,273.46	13.72%	55.13	442,971.00	242,082.64	244,192.70	97,891.88
ROUTINE/PERIODIC MAINTENANCE													
02 58001	PERIODIC MAINTENANCE	95.00	20,000.00	1,000.00	10,000.02	19,000.00	8,999.98	PO for Body Slide Resurface and Seal \$19K	19.58	43,500.00	21,750.00	8,516.53	(8,516.53)
02 58002	ROUTINE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00		13.26	15,000.00	7,500.00	1,988.50	(1,988.50)
ROUTINE/PERIODIC MAINTENANCE		95.00	20,000.00	1,000.00	10,000.02	19,000.00	8,999.98	45.00%	17.96	58,500.00	29,250.00	10,505.03	(10,505.03)
Total Expenditure:		62.22	3,957,966.56	1,495,199.02	2,308,414.73	2,462,767.54	154,352.81	3.90%	52.17	4,083,868.20	2,050,589.16	2,101,693.36	359,292.33

Account Type: Transfers-Out

TRANSFERS TO OTHER FUNDS														
02 59409 TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	590,000.00	354,000.00	590,000.00	(590,000.00)		
TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	590,000.00	354,000.00	590,000.00	(590,000.00)		
Total Transfers-Out:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	590,000.00	354,000.00	590,000.00	(590,000.00)		
TOTAL EXPENDITURES	62.22	3,957,966.56	1,495,199.02	2,308,414.73	2,462,767.54	154,352.81		58.28	4,673,868.20	2,404,589.16	2,691,693.36	(230,707.67)		
Fund 02 - RECREATION:														
TOTAL REVENUES	88.13	5,029,636.50	596,853.92	4,188,027.15	4,432,782.58	244,755.43	4.87%	81.82	4,686,742.00	3,807,430.37	3,736,058.74	696,723.84		
TOTAL EXPENDITURES	62.22	3,957,966.56	1,495,199.02	2,308,414.73	2,462,767.54	154,352.81	3.90%	58.28	4,673,868.20	2,404,589.16	2,691,693.36	(230,707.67)		
NET OF REVENUES & EXPENDITURES	183.83	1,071,669.94	(898,345.10)	1,879,612.42	1,970,015.04	90,402.62	8.44%	2,012.22	12,873.80	1,402,841.21	1,044,365.38	927,431.51		

Higher net than budgeted.

Fund 03 - MUSEUM

Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
03 41010 PROPERTY TAXES	98.99	2,033,000.00	20,494.63	1,919,394.84	2,012,505.37	93,110.53	Final Property Tax payments are coming in earlier than budgeted.	94.98	1,866,700.00	1,780,238.90	1,772,912.66	239,592.71	
PROPERTY TAX REVENUE	98.99	2,033,000.00	20,494.63	1,919,394.84	2,012,505.37	93,110.53	4.58%	94.98	1,866,700.00	1,780,238.90	1,772,912.66	239,592.71	
CHARGE FOR SERVICE REVENUE													
03 42100 SEASON TICKET SALES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	3,600.00	0.00	0.00	0.00	
03 47111 RESTORATION FEE	100.00	0.00	0.00	0.00	0.00	0.00		100.00	0.00	0.00	3,927.00	1,390.00	
03 48120 VENDING MACHINE SALES	36.05	200.00	127.90	100.02	72.10	(27.92)		100.00	0.00	0.00	98.72	(26.62)	
03 49115 PROGRAM FEES	91.70	1,712,551.00	142,149.95	1,061,628.71	1,570,401.05	508,772.34	Timing -VT well over budget	65.16	1,637,633.00	996,865.99	1,067,097.15	503,303.90	
03 49116 VENDOR PORTION OF INCOME	83.80	(623,940.00)	(101,058.48)	(282,352.44)	(522,881.52)	(240,529.08)	Timing-VT well over budget	46.22	(524,420.00)	(200,230.69)	(242,398.15)	(280,483.37)	
CHARGE FOR SERVICE REVENUE	96.21	1,088,811.00	41,219.37	779,376.29	1,047,591.63	268,215.34	24.63%	74.20	1,116,813.00	796,635.30	828,724.72	224,183.91	
CONTRIBUTIONS/SPONSORSHIPS													
03 47100 SPONSORSHIPS	71.95	47,360.00	13,285.00	37,391.51	34,075.00	(3,316.51)		58.28	61,800.00	51,647.08	36,018.57	(1,943.57)	
03 47105 DONATIONS	0.00	2,000.00	2,000.00	1,000.02	0.00	(1,000.02)		0.00	0.00	0.00	0.00	0.00	
03 47258 DONATIONS	119.25	2,250.00	(433.05)	1,733.06	2,683.05	949.99		45.42	3,250.00	2,531.27	1,476.19	1,206.86	
CONTRIBUTIONS/SPONSORSHIPS	71.22	51,610.00	14,851.95	40,124.59	36,758.05	(3,366.54)	-6.52%	57.64	65,050.00	54,178.35	37,494.76	(736.71)	
MERCHANDISE/CONCESSION REV													
03 48100 CONCESSION REVENUE	60.34	110,007.50	43,633.75	67,018.85	66,373.75	(645.10)		41.10	120,625.00	69,504.00	49,579.75	16,794.00	
03 48239 MERCHANDISE FOR RESALE	46.44	8,500.00	4,553.00	4,417.85	3,947.00	(470.85)		73.28	6,500.00	1,666.13	4,763.25	(816.25)	
03 48257 MERCHANDISE FOR RESALE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	75.00	75.00	0.00	0.00	
MERCHANDISE/CONCESSION REV	59.34	118,507.50	48,186.75	71,436.70	70,320.75	(1,115.95)	-0.94%	42.72	127,200.00	71,245.13	54,343.00	15,977.75	
CAPITAL GRANTS													
03 47200 GRANT PROCEEDS	57.50	12,000.00	5,100.00	5,056.67	6,900.00	1,843.33		69.83	12,100.00	1,513.48	8,450.00	(1,550.00)	
CAPITAL GRANTS	57.50	12,000.00	5,100.00	5,056.67	6,900.00	1,843.33	15.36%	69.83	12,100.00	1,513.48	8,450.00	(1,550.00)	
INTEREST INCOME													
03 43030 INTEREST	73.72	244,031.00	64,126.93	122,243.14	179,904.07	57,660.93	Rates peaking at 5%+	207.18	210,000.00	11,759.04	52,157.24	127,746.83	
INTEREST INCOME	73.72	244,031.00	64,126.93	122,243.14	179,904.07	57,660.93	23.63%	207.18	210,000.00	11,759.04	52,157.24	127,746.83	
SPECIAL RECEIPTS													
03 44100 RENTAL INCOME	223.95	20,550.00	(25,472.75)	14,216.57	46,022.75	31,806.18	Timing-VT well over budget, more rentals than anticipated.	44.54	24,500.00	15,354.55	10,912.50	35,110.25	
03 46150 SPECIAL RECEIPTS	47.34	12,909.00	6,797.77	6,386.51	6,111.23	(275.28)		60.93	9,699.00	4,307.92	5,909.68	201.55	
SPECIAL RECEIPTS	155.81	33,459.00	(18,674.98)	20,603.08	52,133.98	31,530.90	94.24%	49.19	34,199.00	19,662.47	16,822.18	35,311.80	
Total Revenue:	95.11	3,581,418.50	175,304.65	2,958,235.31	3,406,113.85	447,878.54		85.33	3,432,062.00	2,735,232.67	2,770,904.56	640,526.29	
TOTAL REVENUES	95.11	3,581,418.50	175,304.65	2,958,235.31	3,406,113.85	447,878.54	12.51%	85.33	3,432,062.00	2,735,232.67	2,770,904.56	640,526.29	

Expenditures													
Account Type: Expenditure													
SALARIES AND WAGES													
03 70201	FULL-TIME SALARIES AND WAGES	42.42	704,316.00	405,534.90	352,158.02	298,781.10	(53,376.92)	Open Positions	47.80	659,141.00	329,570.48	315,072.47	(16,291.37)
03 70202	PART-TIME SEASONAL WAGES	63.82	476,519.00	172,396.83	261,625.39	304,122.17	42,496.78	Pfarm over budget \$40K. They have used most of FY2024 Budget at 6 mos.	47.44	497,774.00	235,266.55	236,123.54	67,998.63
SALARIES AND WAGES		51.06	1,180,835.00	577,931.73	613,783.41	602,903.27	(10,880.14)	-0.92%	47.64	1,156,915.00	564,837.03	551,196.01	51,707.26
FRINGE BENEFITS													
03 53132	DENTAL INSURANCE	31.96	4,000.00	2,721.53	2,091.25	1,278.47	(812.78)		55.05	4,500.00	1,346.93	1,651.52	(373.05)
03 53133	MEDICAL HEALTH INSURANCE	34.99	122,300.00	79,503.89	66,083.20	42,796.11	(23,287.09)	Open Positions & Switch to POS plan	57.53	97,500.00	42,199.24	51,780.77	(8,984.66)
03 53134	LIFE INSURANCE	27.02	2,400.00	1,751.58	1,200.67	648.42	(552.25)		86.19	2,925.00	606.88	1,228.14	(579.72)
03 53137	EMPLOYEE ASSISTANCE PROGRAM	17.07	600.00	497.59	226.85	102.41	(124.44)		61.51	1,160.00	122.21	252.19	(149.78)
03 83003	ALLOWANCES/REIMBURSEMENTS	62.82	5,780.00	2,148.96	2,940.83	3,631.04	690.21		94.71	8,150.00	2,693.32	5,351.22	(1,720.18)
FRINGE BENEFITS		35.87	135,080.00	86,623.55	72,542.80	48,456.45	(24,086.35)	-17.83%	59.97	114,235.00	46,968.58	60,263.84	(11,807.39)
CONTRACTUAL													
03 54201	POSTAGE AND MAILING	20.36	2,300.00	1,831.63	1,528.79	468.37	(1,060.42)		16.64	5,924.00	3,920.62	985.74	(517.37)
03 54202	PRINTING AND DUPLICATING	29.01	10,767.00	7,643.00	6,205.77	3,124.00	(3,081.77)		17.80	21,216.00	11,435.26	3,775.82	(651.82)
03 54205	LEGAL PUBLICATIONS/NOTICES	0.00	64.00	64.00	31.98	0.00	(31.98)		110.00	64.00	31.98	70.40	(70.40)
03 54206	ADVERTISING/PUBLICITY	45.52	53,577.00	29,189.72	27,876.53	24,387.28	(3,489.25)		53.63	55,207.00	25,785.23	29,609.26	(1,434.98)
03 54207	STAFF TRAINING	0.00	1,000.00	1,000.00	750.03	0.00	(750.03)		26.36	1,500.00	1,122.92	395.43	(395.43)
03 54208	MEMBERSHIPS, DUES AND FEES	286.10	1,000.00	(1,861.00)	491.42	2,861.00	2,369.58		74.24	2,505.00	1,797.08	1,859.73	1,001.27
03 54209	CONFERENCE AND TRAVEL	8.72	11,000.00	10,040.85	3,061.85	959.15	(2,102.70)		0.00	2,450.00	614.46	0.00	959.15
03 54215	PROFESSIONAL FEES	124.43	1,000.00	(244.29)	942.37	1,244.29	301.92		192.15	1,250.00	471.19	960.73	283.56
03 54234	LANDFILL FEES	54.54	7,325.00	3,330.21	5,077.95	3,994.79	(1,083.16)		85.35	7,973.00	3,625.77	4,671.40	(676.61)
03 54241	VEHICLE REPAIR	0.00	500.00	500.00	250.02	0.00	(250.02)		0.00	0.00	0.00	0.00	0.00
03 54242	EQUIPMENT REPAIR	44.97	10,920.00	6,009.70	6,799.16	4,910.30	(1,888.86)		76.68	9,500.00	3,125.99	3,833.92	997.38
03 54245	BUILDING REPAIR	96.81	12,250.00	391.24	6,938.59	11,858.76	4,920.17		16.04	13,250.00	7,242.84	2,125.88	9,732.88
03 54250	EQUIPMENT RENTAL	73.09	45,390.00	12,215.84	28,655.47	33,174.16	4,518.69		103.63	69,110.00	35,925.99	62,807.78	(28,698.45)
03 54251	RENTAL FACILITIES	48.80	39,375.00	20,160.60	18,121.72	19,214.40	1,092.68		48.98	38,205.00	14,875.23	18,714.40	500.00
03 54253	PEST CONTROL	44.42	1,580.00	878.21	774.95	701.79	(73.16)		49.49	1,935.00	599.99	710.22	(8.43)
03 54254	SERVICE CONTRACTS	62.51	5,560.00	2,084.69	2,617.00	3,475.31	858.31		25.00	6,260.00	2,675.15	1,564.91	813.72
03 54255	LICENSE AND FEES	113.94	8,215.00	(1,144.96)	5,295.94	9,359.96	4,064.02		63.09	19,900.00	12,329.13	12,554.89	(6,094.93)
03 54260	SERVICE CONTRACTS-FACILITIES	72.84	61,020.00	16,573.91	32,994.31	44,446.09	11,451.78	VT Cleaning \$26K to date. VT Elevator insp, mtce \$9K. This was underbudgeted. To be amended.	64.34	57,643.00	28,173.01	37,085.74	2,226.81
03 54265	SUBSCRIPTIONS	0.00	156.00	156.00	78.00	0.00	(78.00)		0.00	156.00	156.00	0.00	0.00
03 54270	PERSONNEL COSTS	51.00	26,000.00	12,740.42	12,484.41	13,259.58	775.17		63.22	23,000.00	6,153.84	11,378.97	1,880.61
03 54271	PETTY CASH	100.00	0.00	(100.00)	0.00	100.00	100.00		100.00	0.00	0.00	100.00	0.00
03 54280	OTHER CONTRACTUAL SERVICES	70.34	52,200.00	15,482.14	29,513.87	36,717.86	7,203.99		62.97	50,760.00	25,338.60	30,387.97	2,259.89
03 54281	CONTRACTUAL PERSONNEL	44.29	33,378.00	18,593.58	18,105.07	14,784.42	(3,320.65)		74.39	30,454.00	14,394.15	22,654.68	(7,870.26)
03 54285	CONTRACTUAL ENTERTAINMENT	23.19	271,630.00	208,641.64	196,475.74	62,988.36	(133,487.38)	VT house-produced events greatly reduced.	81.75	286,430.00	205,603.26	234,158.35	(178,369.99)
03 54299	FIELD/SPECIAL TRIPS	79.52	3,000.00	614.35	3,000.00	2,385.65	(614.35)		26.52	3,000.00	2,999.99	795.52	1,590.13
03 59412	PROPERTY/SALES TAX	65.38	10,000.00	3,461.77	6,245.04	6,538.23	293.19		43.85	11,460.00	6,661.85	5,025.24	1,512.99
03 59414	CREDIT CARD FEES	76.40	56,450.00	13,322.20	31,672.80	43,127.80	11,455.00	VT departments actual is near or above the annual budget after 6 mos. Coincides with increase in revenues. To be amended.	74.12	44,150.00	22,951.08	32,724.45	10,403.35
CONTRACTUAL		47.42	725,657.00	381,575.45	445,988.78	344,081.55	(101,907.23)	-14.04%	70.29	763,302.00	438,010.61	518,951.43	(190,626.93)
COMMODITIES/SUPPLIES													
03 55301	OFFICE SUPPLIES	31.62	2,450.00	1,675.20	1,332.94	774.80	(558.14)		16.56	2,950.00	1,472.04	488.38	286.42
03 55302	ENVELOPES AND STATIONARY	0.00	500.00	500.00	166.67	0.00	(166.67)		0.00	500.00	333.33	0.00	0.00
03 55303	DUPLICATING SUPPLIES	5.96	855.00	804.01	130.01	50.99	(79.02)		13.54	700.00	121.49	94.78	(43.79)
03 55305	PHOTOGRAPHIC SUPPLIES	0.00	50.00	50.00	49.99	0.00	(49.99)		0.00	70.00	69.99	0.00	0.00
03 55308	FIRST AID/MEDICAL SUPPLIES	54.83	600.00	271.04	596.84	328.96	(267.88)		69.37	800.00	795.79	554.96	(226.00)
03 55315	STAFF UNIFORMS	45.77	1,137.00	616.56	1,113.63	520.44	(593.19)		72.30	1,154.00	957.28	834.33	(313.89)
03 55316	PARTICIPANT UNIFORMS	71.92	1,904.00	534.66	1,312.48	1,369.34	56.86		69.57	2,580.00	1,743.97	1,794.79	(960.53)
03 55320	BUILDING MAINTENANCE SUPPLIES	33.37	16,250.00	10,827.81	9,728.96	5,422.19	(4,306.77)		34.23	18,425.00	10,635.85	6,306.82	(884.63)
03 55321	LANDSCAPE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	100.00	100.00	0.00	0.00

03 55322	CLEANING /JANITORIAL SUPPLIES	47.90	7,100.00	3,698.86	4,729.82	3,401.14	(1,328.68)		56.88	7,120.00	4,306.64	4,049.78	(735.87)
03 55327	VEHICLE/EQUIPMENT REPAIR PARTS	135.54	1,000.00	(355.43)	268.95	1,355.43	1,086.48		0.00	1,000.00	451.70	0.00	1,355.43
03 55329	OFFICE/ EQUIPMENT VALUE <\$10000	663.42	1,500.00	(8,451.33)	500.00	9,951.33	9,451.33	PO for new Pottery Kiln.	0.00	1,540.00	513.33	0.00	74.98
								Purchase paid in Nov. and covered by grant funding through Illinois Arts Council.					
03 55330	GAS,FUEL,GREASE AND OIL	127.39	1,500.00	(410.90)	1,066.46	1,910.90	844.44		100.00	4,000.00	0.00	1,617.13	293.77
03 55349	PLAQUES,AWARDS,PRIZES	12.25	10,021.00	8,793.19	4,360.54	1,227.81	(3,132.73)		13.71	7,521.00	2,788.08	1,030.90	196.91
03 55350	PROGRAM/RECREATION SUPPLIES	42.41	55,809.00	32,139.42	27,565.01	23,669.58	(3,895.43)		35.93	54,090.00	26,845.48	19,436.18	4,233.40
03 55351	ANIMAL SUPPLIES	147.27	1,500.00	(709.06)	1,499.99	2,209.06	709.07		59.06	1,250.00	1,250.00	738.21	1,470.85
03 55354	FOOD SUPPLIES	56.80	29,600.00	12,786.68	15,166.51	16,813.32	1,646.81		31.50	28,472.00	11,202.80	8,967.31	7,846.01
03 55355	ANIMAL FEED	107.57	2,000.00	(151.30)	1,895.98	2,151.30	255.32		53.62	2,500.00	2,367.93	1,340.57	810.73
03 55360	MERCHANDISE FOR RESALE	54.47	32,950.00	15,003.13	22,911.23	17,946.87	(4,964.36)		54.04	27,550.00	18,539.61	14,886.82	3,060.05
COMMODITIES/SUPPLIES		53.44	166,726.00	77,622.54	94,396.01	89,103.46	(5,292.55)	-3.17%	39.25	162,322.00	84,495.31	62,140.96	16,463.84
UTILITIES													
03 56230	SANITARY FEES	40.88	2,000.00	1,182.36	752.39	817.64	65.25		22.71	2,539.00	674.41	576.53	241.11
03 56231	GAS AND ELECTRICITY	43.75	113,731.00	63,973.94	52,010.61	49,757.06	(2,253.55)		46.34	113,731.00	46,353.20	52,697.33	(2,940.27)
03 56232	WATER	54.34	13,450.00	6,140.92	8,579.36	7,309.08	(1,270.28)		35.45	15,850.00	9,950.20	5,619.15	1,689.93
03 56233	TELECOMM EXPENSE	45.91	14,410.00	7,794.56	7,204.98	6,615.44	(589.54)		57.39	14,910.00	7,204.98	8,270.24	(1,654.80)
UTILITIES		44.92	143,591.00	79,091.78	68,547.34	64,499.22	(4,048.12)	-2.82%	45.84	147,030.00	64,182.79	67,163.25	(2,664.03)
ROUTINE/PERIODIC MAINTENANCE													
03 58001	PERIODIC MAINTENANCE	75.50	16,000.00	3,920.00	7,999.98	12,080.00	4,080.02	Springer Drainage Study A&E over budget.	18.96	48,778.00	24,388.98	9,250.00	2,830.00
ROUTINE/PERIODIC MAINTENANCE		75.50	16,000.00	3,920.00	7,999.98	12,080.00	4,080.02	25.50%	18.96	48,778.00	24,388.98	9,250.00	2,830.00
Total Expenditure:		49.04	2,367,889.00	1,206,765.05	1,303,258.32	1,161,123.95	(142,134.37)		54.01	2,392,582.00	1,222,883.30	1,268,965.49	(134,097.25)
TOTAL EXPENDITURES		49.04	2,367,889.00	1,206,765.05	1,303,258.32	1,161,123.95	(142,134.37)	-6.00%	54.01	2,392,582.00	1,222,883.30	1,268,965.49	(134,097.25)
Fund 03 - MUSEUM:													
TOTAL REVENUES		95.11	3,581,418.50	175,304.65	2,958,235.31	3,406,113.85	447,878.54	12.51%	85.33	3,432,062.00	2,735,232.67	2,770,904.56	640,526.29
TOTAL EXPENDITURES		49.04	2,367,889.00	1,206,765.05	1,303,258.32	1,161,123.95	(142,134.37)	-6.00%	54.01	2,392,582.00	1,222,883.30	1,268,965.49	(134,097.25)
NET OF REVENUES & EXPENDITURES		185.00	1,213,529.50	(1,031,460.40)	1,654,976.99	2,244,989.90	590,012.91	48.62%	167.27	1,039,480.00	1,512,349.37	1,501,939.07	774,623.54
								Higher net than budgeted.					
Fund 04 - LIABILITY INSURANCE													
Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
04 41010	PROPERTY TAXES	98.92	394,000.00	4,270.99	371,983.08	389,729.01	17,745.93	Final Property Tax payments are coming in earlier than budgeted.	94.98	364,900.00	347,998.53	346,578.84	43,150.17
PROPERTY TAX REVENUE		98.92	394,000.00	4,270.99	371,983.08	389,729.01	17,745.93	4.50%	94.98	364,900.00	347,998.53	346,578.84	43,150.17
INTEREST INCOME													
04 43030	INTEREST	62.85	28,683.00	10,654.46	13,812.57	18,028.54	4,215.97	Rates peaking at 5%+	550.38	20,000.00	493.13	6,054.18	11,974.36
INTEREST INCOME		62.85	28,683.00	10,654.46	13,812.57	18,028.54	4,215.97	14.70%	550.38	20,000.00	493.13	6,054.18	11,974.36
SPECIAL RECEIPTS													
04 46150	SPECIAL RECEIPTS	33.33	1,500.00	1,000.00	0.00	500.00	500.00	PDRMA Review Incentive	0.00	1,500.00	0.00	0.00	500.00
SPECIAL RECEIPTS		33.33	1,500.00	1,000.00	0.00	500.00	500.00	33.33%	0.00	1,500.00	0.00	0.00	500.00
Total Revenue:		96.25	424,183.00	15,925.45	385,795.65	408,257.55	22,461.90		95.95	386,400.00	348,491.66	352,633.02	55,624.53
TOTAL REVENUES		96.25	424,183.00	15,925.45	385,795.65	408,257.55	22,461.90	5.30%	95.95	386,400.00	348,491.66	352,633.02	55,624.53
Expenditures													
Account Type: Expenditure													
SALARIES AND WAGES													
04 70201	FULL-TIME SALARIES AND WAGES	47.13	33,600.00	17,765.20	16,800.02	15,834.80	(965.22)		48.29	33,500.00	16,749.98	16,175.87	(341.07)
SALARIES AND WAGES		47.13	33,600.00	17,765.20	16,800.02	15,834.80	(965.22)	-2.87%	48.29	33,500.00	16,749.98	16,175.87	(341.07)

FRINGE BENEFITS													
04 53132	DENTAL INSURANCE	25.38	500.00	373.12	247.85	126.88	(120.97)		46.23	308.00	129.16	142.39	(15.51)
04 53133	MEDICAL HEALTH INSURANCE	43.93	14,000.00	7,850.45	7,149.31	6,149.55	(999.76)		42.29	14,037.00	6,153.87	5,935.75	213.80
04 53134	LIFE INSURANCE	25.72	300.00	222.84	161.27	77.16	(84.11)		155.64	620.00	47.92	186.77	(109.61)
04 83003	ALLOWANCES/REIMBURSEMENTS	45.83	840.00	455.00	420.02	385.00	(35.02)		58.30	900.00	450.00	524.67	(139.67)
FRINGE BENEFITS		43.09	15,640.00	8,901.41	7,978.45	6,738.59	(1,239.86)	-7.93%	44.19	15,865.00	6,780.95	6,789.58	(50.99)
CONTRACTUAL													
04 54207	STAFF TRAINING	0.00	750.00	750.00	452.08	0.00	(452.08)		100.00	500.00	0.00	195.00	(195.00)
04 54209	CONFERENCE AND TRAVEL	0.00	750.00	750.00	640.97	0.00	(640.97)		100.00	1,000.00	0.00	579.00	(579.00)
04 54255	LICENSE AND FEES	0.00	2,000.00	2,000.00	1,000.00	0.00	(1,000.00)		100.00	2,095.00	506.72	1,595.00	(1,595.00)
04 54270	PERSONNEL COSTS	17.54	1,000.00	824.64	431.01	175.36	(255.65)		50.78	834.00	72.28	169.62	5.74
CONTRACTUAL		3.90	4,500.00	4,324.64	2,524.06	175.36	(2,348.70)	-52.19%	131.60	4,429.00	579.00	2,538.62	(2,363.26)
COMMODITIES/SUPPLIES													
04 55306	CPR BOOKS AND SUPPLIES (TORT FUND	100.79	4,600.00	(36.14)	3,099.76	4,636.14	1,536.38		24.39	4,600.00	2,267.97	1,122.00	3,514.14
04 55329	OFFICE/ EQUIPMENT VALUE <\$10000	21.91	2,000.00	1,561.82	1,000.00	438.18	(561.82)		60.79	2,000.00	1,000.00	1,215.72	(777.54)
COMMODITIES/SUPPLIES		76.88	6,600.00	1,525.68	4,099.76	5,074.32	974.56	14.77%	35.42	6,600.00	3,267.97	2,337.72	2,736.60
INSURANCE													
04 57131	WORKERS COMPENSATION	42.49	93,500.00	53,776.34	36,827.63	39,723.66	2,896.03		40.65	80,786.00	29,968.15	32,839.30	6,884.36
04 57137	UNEMPLOYMENT PREMIUM	38.76	2,500.00	1,530.95	1,026.42	969.05	(57.37)		7.52	10,000.00	2,796.78	752.02	217.03
04 57220	LIABILITY INSURANCE	28.88	51,700.00	36,767.86	21,155.42	14,932.14	(6,223.28)		40.65	42,836.00	16,660.76	17,411.45	(2,479.31)
04 57222	EMPLOYMENT PRACTICES	32.63	14,950.00	10,071.82	6,177.05	4,878.18	(1,298.87)		40.62	13,386.00	5,253.04	5,437.35	(559.17)
04 57224	PROPERTY INSURANCE	31.19	92,000.00	63,301.16	37,724.53	28,698.84	(9,025.69)		37.62	83,196.73	32,406.67	31,300.50	(2,601.66)
INSURANCE		35.03	254,650.00	165,448.13	102,911.05	89,201.87	(13,709.18)	-5.38%	38.11	230,204.73	87,085.40	87,740.62	1,461.25
Total Expenditure:		37.15	314,990.00	197,965.06	134,313.34	117,024.94	(17,288.40)	-5.49%	40.19	290,598.73	114,463.30	115,582.41	1,442.53
Account Type: Capital Outlay													
CAPITAL OUTLAY													
04 61515	REPAIR PROJECTS AND EQUIPMENT	76.56	190,000.00	44,530.00	95,000.00	145,470.00	50,470.00	Timing S2 Locks for Facilities more than half done. Budget s/b fine.	20.07	73,804.00	36,901.98	14,813.31	104,791.29
CAPITAL OUTLAY		76.56	190,000.00	44,530.00	95,000.00	145,470.00	50,470.00	26.56%	20.07	73,804.00	36,901.98	14,813.31	104,791.29
Total Capital Outlay:		76.56	190,000.00	44,530.00	95,000.00	145,470.00	50,470.00		20.07	73,804.00	36,901.98	14,813.31	104,791.29
TOTAL EXPENDITURES		51.98	504,990.00	242,495.06	229,313.34	262,494.94	33,181.60	6.57%	36.08	364,402.73	151,365.28	130,395.72	106,233.82
Fund 04 - LIABILITY INSURANCE:													
TOTAL REVENUES		96.25	424,183.00	15,925.45	385,795.65	408,257.55	22,461.90	5.30%	95.95	386,400.00	348,491.66	352,633.02	55,624.53
TOTAL EXPENDITURES		51.98	504,990.00	242,495.06	229,313.34	262,494.94	33,181.60	6.57%	36.08	364,402.73	151,365.28	130,395.72	106,233.82
NET OF REVENUES & EXPENDITURES		180.38	(80,807.00)	(226,569.61)	156,482.31	145,762.61	(10,719.70)	13.27%	3,644.87	21,997.27	197,126.38	222,237.30	(50,609.29)
BEG. FUND BALANCE								Net lower than budgeted due to timing of S2 Lock system expense. Budget s/b fine.					

Fund 06 - IMRF FUND

Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
06 41010	PROPERTY TAXES	99.12	217,000.00	1,907.14	204,873.93	215,092.86	10,218.93	Final Property Tax payments are coming in earlier than budgeted.	94.98	200,500.00	191,213.36	190,430.34	24,662.52
PROPERTY TAX REVENUE		99.12	217,000.00	1,907.14	204,873.93	215,092.86	10,218.93	4.71%	94.98	200,500.00	191,213.36	190,430.34	24,662.52
INTEREST INCOME													
06 43030	INTEREST	70.45	25,257.00	7,462.75	12,151.60	17,794.25	5,642.65	Rates peaking at 5%+	1,062.60	24,000.00	236.59	5,312.99	12,481.26
INTEREST INCOME		70.45	25,257.00	7,462.75	12,151.60	17,794.25	5,642.65	22.34%	1,062.60	24,000.00	236.59	5,312.99	12,481.26
Total Revenue:		96.13	242,257.00	9,369.89	217,025.53	232,887.11	15,861.58		97.38	224,500.00	191,449.95	195,743.33	37,143.78
TOTAL REVENUES		96.13	242,257.00	9,369.89	217,025.53	232,887.11	15,861.58	6.55%	97.38	224,500.00	191,449.95	195,743.33	37,143.78

Expenditures													
Account Type: Expenditure													
FRINGE BENEFITS													
06 53135	IMRF PAYMENTS	16.61	263,520.00	219,760.95	131,760.00	43,759.05	(88,000.95)	IMRF ER rate for the first time is less than the 4.5% employee rate thereby significantly reducing the expenditure.	52.01	204,500.00	100,500.01	104,533.65	(60,774.60)
FRINGE BENEFITS		16.61	263,520.00	219,760.95	131,760.00	43,759.05	(88,000.95)	-33.39%	52.01	204,500.00	100,500.01	104,533.65	(60,774.60)
Total Expenditure:		16.61	263,520.00	219,760.95	131,760.00	43,759.05	(88,000.95)		52.01	204,500.00	100,500.01	104,533.65	(60,774.60)
TOTAL EXPENDITURES		16.61	263,520.00	219,760.95	131,760.00	43,759.05	(88,000.95)	-33.39%	52.01	204,500.00	100,500.01	104,533.65	(60,774.60)
Fund 06 - IMRF FUND:													
TOTAL REVENUES		96.13	242,257.00	9,369.89	217,025.53	232,887.11	15,861.58	6.55%	97.38	224,500.00	191,449.95	195,743.33	37,143.78
TOTAL EXPENDITURES		16.61	263,520.00	219,760.95	131,760.00	43,759.05	(88,000.95)	-33.39%	52.01	204,500.00	100,500.01	104,533.65	(60,774.60)
NET OF REVENUES & EXPENDITURES		89.52	(21,263.00)	(210,391.06)	85,265.53	189,128.06	103,862.53	-48.47%	100.00	20,000.00	90,949.94	91,209.68	97,918.38

Fund 08 - AUDIT FUND

Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
08 41010	PROPERTY TAXES	103.42	35,000.00	(1,197.29)	33,044.17	36,197.29	3,153.12	Final Property Tax payments are coming in earlier than budgeted.	94.89	28,100.00	26,798.37	26,665.21	9,532.08
PROPERTY TAX REVENUE		103.42	35,000.00	(1,197.29)	33,044.17	36,197.29	3,153.12	9.01%	94.89	28,100.00	26,798.37	26,665.21	9,532.08
INTEREST INCOME													
08 43030	INTEREST	36.79	1,000.00	632.14	508.78	367.86	(140.92)		1,443.10	750.00	5.06	144.31	223.55
INTEREST INCOME		36.79	1,000.00	632.14	508.78	367.86	(140.92)	-14.09%	1,443.10	750.00	5.06	144.31	223.55
Total Revenue:		101.57	36,000.00	(565.15)	33,552.95	36,565.15	3,012.20		95.37	28,850.00	26,803.43	26,809.52	9,755.63
TOTAL REVENUES		101.57	36,000.00	(565.15)	33,552.95	36,565.15	3,012.20	8.37%	95.37	28,850.00	26,803.43	26,809.52	9,755.63
Expenditures													
Account Type: Expenditure													
CONTRACTUAL													
08 54217	AUDIT EXPENSES	108.12	34,500.00	(2,800.00)	23,553.84	37,300.00	13,746.16	\$32K to Lauterbach,\$5K to NyHart. Underbudgeted. To be amended.	80.40	30,000.00	25,787.33	24,120.00	31,450.00
CONTRACTUAL		108.12	34,500.00	(2,800.00)	23,553.84	37,300.00	13,746.16	39.84%	80.40	30,000.00	25,787.33	24,120.00	31,450.00
Total Expenditure:		108.12	34,500.00	(2,800.00)	23,553.84	37,300.00	13,746.16		80.40	30,000.00	25,787.33	24,120.00	31,450.00
TOTAL EXPENDITURES		108.12	34,500.00	(2,800.00)	23,553.84	37,300.00	13,746.16	39.84%	80.40	30,000.00	25,787.33	24,120.00	31,450.00
Fund 08 - AUDIT FUND:													
TOTAL REVENUES		101.57	36,000.00	(565.15)	33,552.95	36,565.15	3,012.20	8.37%	95.37	28,850.00	26,803.43	26,809.52	9,755.63
TOTAL EXPENDITURES		108.12	34,500.00	(2,800.00)	23,553.84	37,300.00	13,746.16	39.84%	80.40	30,000.00	25,787.33	24,120.00	31,450.00
NET OF REVENUES & EXPENDITURES		48.99	1,500.00	2,234.85	9,999.11	(734.85)	(10,733.96)	-715.60%	142.30	(1,150.00)	1,016.10	2,689.52	(21,694.37)
Negative Net. Budget to be amended.													

Fund 09 - PAVING AND LIGHTING FUND

Revenues												
Account Type: Revenue												
PROPERTY TAX REVENUE												

09 41010	PROPERTY TAXES	98.60	108,000.00	1,514.53	101,964.90	106,485.47	4,520.57	Final Property Tax payments are coming in earlier than budgeted.	94.93	100,300.00	95,654.25	95,215.19	11,270.28
PROPERTY TAX REVENUE		98.60	108,000.00	1,514.53	101,964.90	106,485.47	4,520.57	4.19%	94.93	100,300.00	95,654.25	95,215.19	11,270.28
INTEREST INCOME													
09 43030	INTEREST	57.49	19,215.00	8,168.29	9,390.05	11,046.71	1,656.66	Rates peaking at 5%+	1,293.90	13,500.00	136.42	3,881.70	7,165.01
INTEREST INCOME		57.49	19,215.00	8,168.29	9,390.05	11,046.71	1,656.66	8.62%	1,293.90	13,500.00	136.42	3,881.70	7,165.01
Total Revenue:		92.39	127,215.00	9,682.82	111,354.95	117,532.18	6,177.23		98.51	113,800.00	95,790.67	99,096.89	18,435.29
TOTAL REVENUES		92.39	127,215.00	9,682.82	111,354.95	117,532.18	6,177.23	4.86%	98.51	113,800.00	95,790.67	99,096.89	18,435.29
Expenditures													
Account Type: Expenditure													
ROUTINE/PERIODIC MAINTENANCE													
09 58002	ROUTINE MAINTENANCE	30.17	91,100.00	63,613.90	83,100.00	27,486.10	(55,613.90)	Concrete: WSP Fountain \$7K, Mattis Pk Bridge \$1K, Dodd's 3-Plex Drainage \$10K, LRC Parking Lot \$10K	2.40	86,000.00	1,032.25	2,064.50	25,421.60
ROUTINE/PERIODIC MAINTENANCE		30.17	91,100.00	63,613.90	83,100.00	27,486.10	(55,613.90)	-61.05%	2.40	86,000.00	1,032.25	2,064.50	25,421.60
Total Expenditure:		30.17	91,100.00	63,613.90	83,100.00	27,486.10	(55,613.90)	-61.05%	2.40	86,000.00	1,032.25	2,064.50	25,421.60
Account Type: Capital Outlay													
CAPITAL OUTLAY													
09 61508	PARK CONSTRUCTION/IMPROVEMENTS	14.05	100,000.00	85,950.00	100,000.00	14,050.00	(85,950.00)	Parkland Way budgeted. P-Way Traffic Study is only expense. Balance will be carried over to FY25.	0.00	100,000.00	0.00	0.00	0.00
CAPITAL OUTLAY		14.05	100,000.00	85,950.00	100,000.00	14,050.00	(85,950.00)	-85.95%	0.00	100,000.00	0.00	0.00	0.00
Total Capital Outlay:		14.05	100,000.00	85,950.00	100,000.00	14,050.00	(85,950.00)	-85.95%	0.00	100,000.00	0.00	0.00	0.00
TOTAL EXPENDITURES		21.74	191,100.00	149,563.90	183,100.00	41,536.10	(141,563.90)	-74.08%	1.11	186,000.00	1,032.25	2,064.50	25,421.60
Fund 09 - PAVING AND LIGHTING FUND:													
TOTAL REVENUES		92.39	127,215.00	9,682.82	111,354.95	117,532.18	6,177.23	4.86%	98.51	113,800.00	95,790.67	99,096.89	18,435.29
TOTAL EXPENDITURES		21.74	191,100.00	149,563.90	183,100.00	41,536.10	(141,563.90)	-74.08%	1.11	186,000.00	1,032.25	2,064.50	25,421.60
NET OF REVENUES & EXPENDITURES		118.96	(63,885.00)	(139,881.08)	(71,745.05)	75,996.08	147,741.13	-231.26%	113.62	(72,200.00)	94,758.42	97,032.39	(6,986.31)
								Net much higher than budgeted due to delay in Parkland Way work.					

Fund 11 - ACTIVITY AND AFFILIATES FUND

Revenues													
Account Type: Revenue													
INTEREST INCOME													
11 43030	INTEREST	100.00	0.00	(143.61)	0.00	143.61	143.61		100.00	0.00	0.00	35.78	107.83
INTEREST INCOME		100.00	0.00	(143.61)	0.00	143.61	143.61		100.00	0.00	0.00	35.78	107.83
Total Revenue:		100.00	0.00	(143.61)	0.00	143.61	143.61		100.00	0.00	0.00	35.78	107.83
TOTAL REVENUES		100.00	0.00	(143.61)	0.00	143.61	143.61		100.00	0.00	0.00	35.78	107.83
Fund 11 - ACTIVITY AND AFFILIATES FUND:													
TOTAL REVENUES		100.00	0.00	(143.61)	0.00	143.61	143.61		100.00	0.00	0.00	35.78	107.83
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		100.00	0.00	(143.61)	0.00	143.61	143.61		100.00	0.00	0.00	35.78	107.83

Fund 12 - SPECIAL DONATIONS FUND

Revenues
Account Type: Revenue

CONTRIBUTIONS/SPONSORSHIPS													
12 47105	DONATIONS	58.55	5,900.00	2,445.48	2,950.00	3,454.52	504.52	2 Qtrs payments for Carragher Endowment for VT	77.92	6,000.00	3,000.00	4,675.10	(1,220.58)
12 47115	SCHOLARSHIP DONATIONS	23.73	25,000.00	19,068.47	12,499.98	5,931.53	(6,568.45)		41.90	40,000.00	10,926.14	16,759.05	(10,827.52)
12 47116	CUSR SCHOLARSHIP DONATIONS	150.51	6,000.00	(3,030.30)	3,000.00	9,030.30	6,030.30		8.89	6,500.00	3,437.86	577.57	8,452.73
CONTRIBUTIONS/SPONSORSHIPS		49.91	36,900.00	18,483.65	18,449.98	18,416.35	(33.63)		41.93	52,500.00	17,364.00	22,011.72	(3,595.37)
INTEREST INCOME													
12 43030	INTEREST	59.56	7,035.00	2,845.05	3,080.25	4,189.95	1,109.70	Rates peaking at 5%+	1,523.35	4,000.00	46.73	1,523.35	2,666.60
INTEREST INCOME		59.56	7,035.00	2,845.05	3,080.25	4,189.95	1,109.70	15.77%	1,523.35	4,000.00	46.73	1,523.35	2,666.60
Total Revenue:		51.45	43,935.00	21,328.70	21,530.23	22,606.30	1,076.07		44.74	56,500.00	17,410.73	23,535.07	(928.77)
TOTAL REVENUES		51.45	43,935.00	21,328.70	21,530.23	22,606.30	1,076.07	2.45%	44.74	56,500.00	17,410.73	23,535.07	(928.77)
Expenditures													
Account Type: Expenditure													
CONTRACTUAL													
12 54292	SCHOLARSHIPS	97.01	65,000.00	1,944.50	32,500.02	63,055.50	30,555.48	More volume than budgeted. To be amended.	51.66	65,000.00	39,712.53	33,577.00	29,478.50
12 59415	TRANSFER TO PARKS FOUNDATION-RES	4.94	70,000.00	66,545.48	35,000.00	3,454.52	(31,545.48)	Only Carragher to Fdn	77.92	6,750.00	3,000.00	4,675.10	(1,220.58)
CONTRACTUAL		49.27	135,000.00	68,489.98	67,500.02	66,510.02	(990.00)	-0.73%	53.88	71,750.00	42,712.53	38,252.10	28,257.92
Total Expenditure:		49.27	135,000.00	68,489.98	67,500.02	66,510.02	(990.00)		53.88	71,750.00	42,712.53	38,252.10	28,257.92
TOTAL EXPENDITURES		49.27	135,000.00	68,489.98	67,500.02	66,510.02	(990.00)	-0.73%	53.88	71,750.00	42,712.53	38,252.10	28,257.92
Fund 12 - SPECIAL DONATIONS FUND:													
TOTAL REVENUES		51.45	43,935.00	21,328.70	21,530.23	22,606.30	1,076.07	2.45%	44.74	56,500.00	17,410.73	23,535.07	(928.77)
TOTAL EXPENDITURES		49.27	135,000.00	68,489.98	67,500.02	66,510.02	(990.00)	-0.73%	53.88	71,750.00	42,712.53	38,252.10	28,257.92
NET OF REVENUES & EXPENDITURES		48.21	(91,065.00)	(47,161.28)	(45,969.79)	(43,903.72)	2,066.07	-2.27%	79.98	(15,250.00)	(25,301.80)	(14,717.03)	(29,186.69)
BEG. FUND BALANCE			181,428.98		181,428.98			Net at Budget.		184,000.24		184,000.24	
END FUND BALANCE			90,363.98		135,459.19					168,750.24		158,698.44	
Fund 14 - SOCIAL SECURITY FUND													
Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
14 41010	PROPERTY TAXES	99.14	522,000.00	4,503.94	492,830.37	517,496.06	24,665.69	Final Property Tax payments are coming in earlier than budgeted.	94.96	415,100.00	395,873.58	394,186.43	123,309.63
PROPERTY TAX REVENUE		99.14	522,000.00	4,503.94	492,830.37	517,496.06	24,665.69	4.73%	94.96	415,100.00	395,873.58	394,186.43	123,309.63
INTEREST INCOME													
14 43030	INTEREST	67.04	10,364.00	3,416.03	4,180.45	6,947.97	2,767.52	Rates peaking at 5%+	156.20	8,500.00	527.76	1,874.41	5,073.56
INTEREST INCOME		67.04	10,364.00	3,416.03	4,180.45	6,947.97	2,767.52	26.70%	156.20	8,500.00	527.76	1,874.41	5,073.56
Total Revenue:		98.51	532,364.00	7,919.97	497,010.82	524,444.03	27,433.21		95.14	423,600.00	396,401.34	396,060.84	128,383.19
TOTAL REVENUES		98.51	532,364.00	7,919.97	497,010.82	524,444.03	27,433.21	5.15%	95.14	423,600.00	396,401.34	396,060.84	128,383.19
Expenditures													
Account Type: Expenditure													
FRINGE BENEFITS													
14 53136	FICA PAYMENTS	57.74	470,000.00	198,617.52	235,000.02	271,382.48	36,382.46	PT Sals are 159% of budget to date, which causes extra SS.	48.28	480,000.00	240,000.02	231,755.59	39,626.89
FRINGE BENEFITS		57.74	470,000.00	198,617.52	235,000.02	271,382.48	36,382.46	7.74%	48.28	480,000.00	240,000.02	231,755.59	39,626.89
Total Expenditure:		57.74	470,000.00	198,617.52	235,000.02	271,382.48	36,382.46		48.28	480,000.00	240,000.02	231,755.59	39,626.89
TOTAL EXPENDITURES		57.74	470,000.00	198,617.52	235,000.02	271,382.48	36,382.46	7.74%	48.28	480,000.00	240,000.02	231,755.59	39,626.89

Fund 14 - SOCIAL SECURITY FUND:

TOTAL REVENUES	98.51	532,364.00	7,919.97	497,010.82	524,444.03	27,433.21	5.15%	95.14	423,600.00	396,401.34	396,060.84	128,383.19
TOTAL EXPENDITURES	57.74	470,000.00	198,617.52	235,000.02	271,382.48	36,382.46	7.74%	48.28	480,000.00	240,000.02	231,755.59	39,626.89
NET OF REVENUES & EXPENDITURES	405.78	62,364.00	(190,697.55)	262,010.80	253,061.55	(8,949.25)	-14.35%	257.94	(56,400.00)	156,401.32	164,305.25	88,756.30

Very near budget, but PT
sals \$\$ expense causes net
to be lower.

Fund 15 - SPECIAL RECREATION FUND

Revenues

Account Type: Revenue

PROPERTY TAX REVENUE

15 41010	PROPERTY TAXES - CPD OPERATING	97.64	462,664.00	10,941.57	436,810.10	451,722.43	14,912.33	Final Property Tax payments are coming in earlier than budgeted.	95.80	431,125.00	411,156.52	413,005.36	38,717.07
15 41011	PROPERTY TAXES - CPD IMRF/FICA	97.95	21,900.00	449.48	20,676.20	21,450.52	774.32	"	77.31	20,000.00	19,073.58	15,462.95	5,987.57
15 41015	PROPERTY TAXES - CPD ADA	98.50	373,625.00	5,601.60	352,746.64	368,023.40	15,276.76	"	94.98	350,875.00	334,623.35	333,253.12	34,770.28
PROPERTY TAX REVENUE		98.02	858,189.00	16,992.65	810,232.94	841,196.35	30,963.41	3.61%	94.98	802,000.00	764,853.45	761,721.43	79,474.92

CHARGE FOR SERVICE REVENUE

15 49115	PROGRAM FEES	58.71	184,392.00	76,138.02	135,145.16	108,253.98	(26,891.18)	Budget Timing different than programs occurring. Annual Budget OK.	58.03	117,529.00	81,063.45	68,203.50	40,050.48
CHARGE FOR SERVICE REVENUE		58.71	184,392.00	76,138.02	135,145.16	108,253.98	(26,891.18)	-14.58%	58.03	117,529.00	81,063.45	68,203.50	40,050.48

CONTRIBUTIONS/SPONSORSHIPS

15 47100	SPONSORSHIPS	70.00	1,000.00	300.00	738.68	700.00	(38.68)		40.00	1,500.00	1,108.03	600.00	100.00
15 47105	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00		100.00	0.00	0.00	16.61	(16.61)
15 47106	CONTRIBUTIONS-UPD CUSR OPERATING	112.14	111,000.00	(13,470.74)	89,541.03	124,470.74	34,929.71	Receiving more and earlier than budgeted from Urbana.	94.89	117,000.00	90,269.23	111,016.60	13,454.14
15 47107	CONTRIBUTIONS_UPD CUSR OP FICA/IM	83.07	21,900.00	3,707.85	17,666.21	18,192.15	525.94		107.90	20,000.00	15,430.64	21,580.31	(3,388.16)
15 47108	CONTRIBUTIONS-UPD CUSR ADA PORTI	107.73	103,000.00	(7,963.07)	83,087.61	110,963.07	27,875.46	Receiving more and earlier than budgeted from Urbana.	97.69	105,560.00	81,442.90	103,125.71	7,837.36
15 47116	CUSR SCHOLARSHIP DONATIONS	100.00	0.00	(20.00)	0.00	20.00	20.00		0.00	0.00	0.00	0.00	20.00
CONTRIBUTIONS/SPONSORSHIPS		107.36	236,900.00	(17,445.96)	191,033.53	254,345.96	63,312.43	26.73%	96.84	244,060.00	188,250.80	236,339.23	18,006.73

MERCHANDISE/CONCESSION REV

15 48239	MERCHANDISE FOR RESALE	100.00	0.00	(40.00)	0.00	40.00	40.00		0.00	0.00	0.00	0.00	40.00
MERCHANDISE/CONCESSION REV		100.00	0.00	(40.00)	0.00	40.00	40.00		0.00	0.00	0.00	0.00	40.00

INTEREST INCOME

15 43030	INTEREST	73.30	106,306.00	28,380.88	50,037.83	77,925.12	27,887.29		688.30	76,000.00	1,612.37	22,025.68	55,899.44
INTEREST INCOME		73.30	106,306.00	28,380.88	50,037.83	77,925.12	27,887.29	26.23%	688.30	76,000.00	1,612.37	22,025.68	55,899.44

SPECIAL RECEIPTS

15 44100	RENTAL INCOME	100.00	0.00	(510.00)	0.00	510.00	510.00		0.00	0.00	0.00	0.00	510.00
15 46150	SPECIAL RECEIPTS	62.50	2,000.00	750.00	932.83	1,250.00	317.17		23.33	1,500.00	817.58	350.00	900.00
SPECIAL RECEIPTS		88.00	2,000.00	240.00	932.83	1,760.00	827.17	41.36%	23.33	1,500.00	817.58	350.00	1,410.00

Total Revenue:		92.49	1,387,787.00	104,265.59	1,187,382.29	1,283,521.41	96,139.12		93.18	1,241,089.00	1,036,597.65	1,088,639.84	194,881.57
----------------	--	-------	--------------	------------	--------------	--------------	-----------	--	-------	--------------	--------------	--------------	------------

TOTAL REVENUES		92.49	1,387,787.00	104,265.59	1,187,382.29	1,283,521.41	96,139.12	6.93%	93.18	1,241,089.00	1,036,597.65	1,088,639.84	194,881.57
----------------	--	-------	--------------	------------	--------------	--------------	-----------	-------	-------	--------------	--------------	--------------	------------

Expenditures

Account Type: Expenditure

SALARIES AND WAGES

15 70201	FULL-TIME SALARIES AND WAGES	47.03	214,200.00	113,466.97	107,099.98	100,733.03	(6,366.95)		36.42	209,300.00	104,650.00	76,227.81	24,505.22
----------	------------------------------	-------	------------	------------	------------	------------	------------	--	-------	------------	------------	-----------	-----------

15 70202	PART-TIME SEASONAL WAGES	90.55	205,427.00	19,403.34	124,334.20	186,023.66	61,689.46	Adult Programs & For Kids Only Camp PT Sals over budget. Able to add more camps than in prior year. Budget to be amended.	32.67	252,862.00	144,486.38	82,611.76	103,411.90
15 70204	INCLUSION ASSISTANTS 50% ADA	100.00	0.00	(18,702.57)	0.00	18,702.57	18,702.57	New account for this inclusion aids broken out. Budgeted as part of the part-time seasonal wages, will create budget line transfer to move funds.	0.00	0.00	0.00	0.00	18,702.57
SALARIES AND WAGES		72.79	419,627.00	114,167.74	231,434.18	305,459.26	74,025.08	17.64%	34.37	462,162.00	249,136.38	158,839.57	146,619.69
FRINGE BENEFITS													
15 53132	DENTAL INSURANCE	35.34	1,500.00	969.96	839.28	530.04	(309.24)		33.29	1,700.00	821.74	565.97	(35.93)
15 53133	MEDICAL HEALTH INSURANCE	39.53	41,900.00	25,337.67	22,059.30	16,562.33	(5,496.97)		34.92	51,000.00	23,401.06	17,807.21	(1,244.88)
15 53134	LIFE INSURANCE	42.93	600.00	342.40	299.96	257.60	(42.36)		65.62	945.00	189.98	292.01	(34.41)
15 53135	IMRF PAYMENTS	15.76	13,500.00	11,371.99	6,352.21	2,128.01	(4,224.20)		45.95	10,600.00	2,776.66	4,181.36	(2,053.35)
15 53136	FICA PAYMENTS	93.17	25,000.00	1,706.89	13,149.94	23,293.11	10,143.17	increase in part-time wages a direct impact to this increase.	35.05	34,000.00	11,979.27	11,916.90	11,376.21
15 53137	EMPLOYEE ASSISTANCE PROGRAM	23.03	200.00	153.94	100.00	46.06	(53.94)		45.39	665.00	82.50	74.90	(28.84)
15 83003	ALLOWANCES/REIMBURSEMENTS	262.47	1,000.00	(1,624.73)	499.98	2,624.73	2,124.75		40.00	500.00	249.99	200.00	2,424.73
FRINGE BENEFITS		54.29	83,700.00	38,258.12	43,300.67	45,441.88	2,141.21	2.56%	36.16	99,410.00	39,501.20	35,038.35	10,403.53
CONTRACTUAL													
15 54201	POSTAGE AND MAILING	17.66	2,000.00	1,646.71	1,238.02	353.29	(884.73)		33.69	2,000.00	1,077.14	673.73	(320.44)
15 54202	PRINTING AND DUPLICATING	22.83	5,000.00	3,858.37	1,751.28	1,141.63	(609.65)		39.10	4,850.00	1,301.19	1,603.00	(461.37)
15 54204	STAFF MEETING	0.00	620.00	620.00	338.50	0.00	(338.50)		0.00	210.00	210.00	0.00	0.00
15 54205	LEGAL PUBLICATIONS/NOTICES	0.00	500.00	500.00	418.78	0.00	(418.78)		0.00	0.00	0.00	0.00	0.00
15 54206	ADVERTISING/PUBLICITY	97.22	1,850.00	51.38	1,311.19	1,798.62	487.43		36.57	1,600.00	1,105.72	585.09	413.53
15 54207	STAFF TRAINING	44.12	2,850.00	1,592.50	2,083.27	1,257.50	(825.77)		89.00	2,200.00	1,486.81	1,958.01	(700.51)
15 54208	MEMBERSHIPS, DUES AND FEES	47.71	1,725.00	902.00	839.09	823.00	(16.09)		12.20	1,500.00	715.35	183.00	640.00
15 54209	CONFERENCE AND TRAVEL	(1.07)	340.00	343.63	80.00	(3.63)	(83.63)		0.00	9,000.00	1,283.37	0.00	(3.63)
15 54212	ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	100.00	44.82	0.00	0.00
15 54236	AUTO ALLOWANCE	0.00	250.00	250.00	250.00	0.00	(250.00)		0.00	0.00	0.00	0.00	0.00
15 54241	VEHICLE REPAIR	158.68	3,000.00	(1,760.33)	2,056.97	4,760.33	2,703.36		100.00	6,500.00	0.00	1,085.00	3,675.33
15 54245	BUILDING REPAIR	0.00	1,500.00	1,500.00	750.00	0.00	(750.00)		0.00	1,500.00	750.00	0.00	0.00
15 54250	EQUIPMENT RENTAL	0.00	525.00	525.00	0.00	0.00	0.00		0.00	225.00	0.00	0.00	0.00
15 54251	RENTAL FACILITIES	7.61	4,570.00	4,222.00	2,404.17	348.00	(2,056.17)		14.69	4,570.00	2,471.33	671.50	(323.50)
15 54253	PEST CONTROL	57.14	420.00	180.00	210.00	240.00	30.00		79.76	920.00	210.00	335.00	(95.00)
15 54254	SERVICE CONTRACTS	69.82	2,700.00	814.76	1,275.46	1,885.24	609.78		37.26	5,700.00	1,116.12	1,005.93	158.46
15 54255	LICENSE AND FEES	100.00	0.00	(22.17)	0.00	22.17	22.17		201.70	520.00	20.00	40.34	(18.17)
15 54260	SERVICE CONTRACTS-FACILITIES	283.51	5,400.00	(9,909.35)	2,700.00	15,309.35	12,609.35	ESS Clean not budgeted. Budget line transfer or budget amendment.	17.14	13,130.00	6,565.02	2,251.07	7,468.20
15 54264	CELL PHONE EXPENSE	13.59	400.00	345.63	240.70	54.37	(186.33)		35.95	380.00	216.76	136.62	(82.25)
15 54270	PERSONNEL COSTS	71.39	11,000.00	3,146.88	4,903.08	7,853.12	2,950.04		82.66	10,000.00	1,338.39	4,959.37	2,893.75
15 54280	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	3,435.00	26.94	0.00	0.00
15 54281	CONTRACTUAL PERSONNEL	15.42	3,881.00	3,282.50	2,406.78	598.50	(1,808.28)		82.00	3,500.00	1,770.36	2,870.05	(2,271.55)
15 54282	INTERN STIPENDS	0.00	1,200.00	1,200.00	646.15	0.00	(646.15)		100.00	2,000.00	0.00	700.00	(700.00)
15 54285	CONTRACTUAL ENTERTAINMENT	0.00	100.00	100.00	81.24	0.00	(81.24)		100.00	250.00	0.00	100.00	(100.00)
15 54299	FIELD/SPECIAL TRIPS	55.25	30,683.50	13,732.28	20,527.19	16,951.22	(3,575.97)		28.28	8,807.00	5,948.23	2,490.49	14,460.73
15 59414	CREDIT CARD FEES	87.59	1,400.00	173.73	731.59	494.68	494.68		56.54	1,300.00	700.54	491.25	491.25
CONTRACTUAL		66.68	81,914.50	27,295.52	47,243.46	54,618.98	7,375.52	9.00%	36.28	84,197.00	28,358.09	22,383.22	25,124.83
COMMODITIES/SUPPLIES													
15 55301	OFFICE SUPPLIES	26.14	1,500.00	1,107.86	856.13	392.14	(463.99)		94.65	1,250.00	493.36	946.45	(554.31)
15 55302	ENVELOPES AND STATIONARY	0.00	380.00	380.00	253.34	0.00	(253.34)		80.86	380.00	126.67	307.27	(307.27)
15 55303	DUPLICATING SUPPLIES	50.99	300.00	147.03	223.40	152.97	(70.43)		79.38	550.00	208.51	238.14	(85.17)
15 55315	STAFF UNIFORMS	39.62	3,700.00	2,234.04	3,049.73	1,465.96	(1,583.77)		85.61	1,869.00	1,008.88	1,300.39	165.57
15 55316	PARTICIPANT UNIFORMS	35.01	2,304.00	1,497.37	1,464.40	806.63	(657.77)		36.74	1,924.00	1,144.26	706.92	99.71
15 55320	BUILDING MAINTENANCE SUPPLIES	33.19	2,000.00	1,336.15	1,000.02	663.85	(336.17)		10.63	2,000.00	1,000.02	212.67	451.18
15 55322	CLEANING /JANITORIAL SUPPLIES	69.44	2,710.00	828.24	1,395.00	1,881.76	486.76		74.72	2,630.00	1,346.65	1,965.21	(30.53)
15 55327	VEHICLE/EQUIPMENT REPAIR PARTS	67.72	2,000.00	645.61	1,940.65	1,354.39	(586.26)		100.00	3,500.00	0.00	2,038.53	(684.14)

15 55329	OFFICE/ EQUIPMENT VALUE <\$10000	0.00	800.00	800.00	400.00	0.00	(400.00)		103.50	6,000.00	1,250.00	5,175.00	(5,175.00)
15 55330	GAS,FUEL,GREASE AND OIL	84.81	2,000.00	303.85	1,439.25	1,696.15	256.90		100.00	2,500.00	0.00	419.15	1,277.00
15 55348	FLOWERS AND CARDS	0.00	50.00	50.00	50.00	0.00	(50.00)		0.00	500.00	0.00	0.00	0.00
15 55349	PLAQUES, AWARDS AND PRIZES	40.91	6,350.00	3,752.34	5,257.37	2,597.66	(2,659.71)		87.96	7,000.00	2,908.24	3,078.68	(481.02)
15 55350	RECREATION/PROGRAM SUPPLIES	64.42	11,396.00	4,054.24	5,960.36	7,341.76	1,381.40		47.72	9,477.00	4,564.45	4,522.47	2,819.29
15 55354	FOOD SUPPLIES	29.93	18,648.00	13,067.32	10,631.13	5,580.68	(5,050.45)		61.65	6,510.00	2,877.29	4,013.67	1,567.01
COMMODITIES/SUPPLIES		44.21	54,138.00	30,204.05	33,920.78	23,933.95	(9,986.83)	-18.45%	72.79	46,090.00	16,928.33	24,924.55	(937.68)
UTILITIES													
15 56230	SANITARY FEES AND CHARGES	50.70	400.00	197.20	199.98	202.80	2.82		34.59	200.00	100.02	69.17	133.63
15 56231	GAS AND ELECTRICITY	32.57	16,000.00	10,789.38	7,999.98	5,210.62	(2,789.36)		18.17	28,800.00	14,400.00	5,234.26	(23.64)
15 56232	WATER	35.45	1,500.00	968.25	750.00	531.75	(218.25)		30.32	1,200.00	600.00	363.88	167.87
15 56233	TELECOMM EXPENSE	59.90	4,080.00	1,636.20	2,040.00	2,443.80	403.80		51.64	4,830.00	2,040.00	2,106.80	337.00
UTILITIES		38.17	21,980.00	13,591.03	10,989.96	8,388.97	(2,600.99)	-11.83%	22.68	35,030.00	17,140.02	7,774.11	614.86
INSURANCE													
15 57131	WORKERS COMPENSATION	59.32	1,500.00	610.26	676.66	889.74	213.08		34.51	1,800.00	726.15	621.25	268.49
15 57220	LIABILITY INSURANCE	12.30	5,000.00	4,385.24	2,019.86	614.76	(1,405.10)		38.54	4,500.00	1,610.74	1,734.15	(1,119.39)
15 57222	EMPLOYMENT PRACTICES	13.57	1,500.00	1,296.42	617.56	203.58	(413.98)		36.28	1,200.00	439.14	435.35	(231.77)
15 57224	PROPERTY INSURANCE	14.09	8,500.00	7,302.28	3,498.12	1,197.72	(2,300.40)		39.46	6,500.00	2,374.43	2,564.95	(1,367.23)
INSURANCE		17.61	16,500.00	13,594.20	6,812.20	2,905.80	(3,906.40)	-23.68%	38.26	14,000.00	5,150.46	5,355.70	(2,449.90)
ROUTINE/PERIODIC MAINTENANCE													
15 58003	ADA NON-CAPITAL EXPENDITURES	84.60	25,000.00	3,850.00	12,499.98	21,150.00	8,650.02		79.93	25,000.00	12,499.98	19,982.50	1,167.50
ROUTINE/PERIODIC MAINTENANCE		84.60	25,000.00	3,850.00	12,499.98	21,150.00	8,650.02	34.60%	79.93	25,000.00	12,499.98	19,982.50	1,167.50
Total Expenditure:		65.72	702,859.50	240,960.66	386,201.23	461,898.84	75,697.61	10.77%	37.66	765,889.00	368,714.46	274,298.00	180,542.83
Account Type: Capital Outlay													
CAPITAL OUTLAY													
15 61508	CPD - ADA	4.04	323,625.00	310,538.22	161,812.50	13,086.78	(148,725.72)	Only ADA website Mtce, ADA drinking fountain & pad, ADA picnic tables and Clark Park ADA updates.	21.08	347,803.00	173,901.48	73,318.02	(60,378.24)
15 61509	UPD CAPITAL ADA	0.00	306,262.00	306,262.00	153,132.00	0.00	(153,132.00)	Nothing submitted by UPD to date.	0.00	203,262.00	101,631.00	0.00	0.00
CAPITAL OUTLAY		2.08	629,887.00	616,800.22	314,944.50	13,086.78	(301,857.72)		13.30	551,065.00	275,532.48	73,318.02	(60,378.24)
Total Capital Outlay:		2.08	629,887.00	616,800.22	314,944.50	13,086.78	(301,857.72)		13.30	551,065.00	275,532.48	73,318.02	(60,378.24)
TOTAL EXPENDITURES		35.64	1,332,746.50	857,760.88	701,145.73	474,985.62	(226,160.11)	-16.97%	27.17	1,316,954.00	644,246.94	347,616.02	120,164.59
Fund 15 - SPECIAL RECREATION FUND:													
TOTAL REVENUES		92.49	1,387,787.00	104,265.59	1,187,382.29	1,283,521.41	96,139.12	6.93%	93.18	1,241,089.00	1,036,597.65	1,088,639.84	194,881.57
TOTAL EXPENDITURES		35.64	1,332,746.50	857,760.88	701,145.73	474,985.62	(226,160.11)	-16.97%	27.17	1,316,954.00	644,246.94	347,616.02	120,164.59
NET OF REVENUES & EXPENDITURES		1,468.98	55,040.50	(753,495.29)	486,236.56	808,535.79	322,299.23	585.57%	667.20	(75,865.00)	392,350.71	741,023.82	74,716.98
Net way higher than budgeted, due to very limited spending.													

Fund 16 - CAPITAL IMPROVEMENTS FUND

Revenues													
Account Type: Revenue													
PERSONAL PROPERTY REPLACEMENT TAXES													
16 41020	REPLACEMENT TAXES	33.68	850,000.00	563,714.84	363,698.98	286,285.16	(77,413.82)	Rev significantly lower than last year and budgeted amount. Anticipated that revenue for FY25 will be 50% less than current.	50.35	700,000.00	226,271.58	352,469.26	(66,184.10)
PERSONAL PROPERTY REPLACEMENT TAXES		33.68	850,000.00	563,714.84	363,698.98	286,285.16	(77,413.82)	-9.11%	50.35	700,000.00	226,271.58	352,469.26	(66,184.10)
CONTRIBUTIONS/SPONSORSHIPS													
16 47105	DONATIONS	0.00	550,000.00	550,000.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00

16 47168	CAPITAL DONATIONS	100.00	0.00	(2,500.00)	0.00	2,500.00	2,500.00	0.00	0.00	0.00	0.00	2,500.00	
	CONTRIBUTIONS/SPONSORSHIPS	0.45	550,000.00	547,500.00	0.00	2,500.00	2,500.00	0.45%	0.00	0.00	0.00	2,500.00	
CAPITAL GRANTS													
16 47202	GRANT PROCEEDS STATE CAPITAL	78.95	950,000.00	200,000.00	750,000.00	750,000.00	0.00		0.00	950,000.00	0.00	0.00	750,000.00
	CAPITAL GRANTS	78.95	950,000.00	200,000.00	750,000.00	750,000.00	0.00		0.00	950,000.00	0.00	0.00	750,000.00
INTEREST INCOME													
16 43030	INTEREST	102.83	96,744.00	(2,739.33)	48,451.26	99,483.33	51,032.07	Rates peaking at 5%+	301.78	82,000.00	2,728.89	18,106.92	81,376.41
	INTEREST INCOME	102.83	96,744.00	(2,739.33)	48,451.26	99,483.33	51,032.07	52.75%	301.78	82,000.00	2,728.89	18,106.92	81,376.41
SPECIAL RECEIPTS													
16 46150	SPECIAL RECEIPTS	0.00	72,075.00	72,075.00	29,120.75	0.00	(29,120.75)	Mattis TIF & Kraft payment not yet received. No proceeds from equipment sale.	22.99	58,000.00	21,287.95	13,334.00	(13,334.00)
	SPECIAL RECEIPTS	0.00	72,075.00	72,075.00	29,120.75	0.00	(29,120.75)	-40.40%	22.99	58,000.00	21,287.95	13,334.00	(13,334.00)
Total Revenue:		45.19	2,518,819.00	1,380,550.51	1,191,270.99	1,138,268.49	(53,002.50)	-2.10%	22.40	1,790,000.00	250,288.42	383,910.18	754,358.31
Account Type: Transfers-In													
TRANSFERS FROM OTHER FUNDS													
16 46500	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00		44.03	1,340,000.00	993,351.58	590,000.00	(590,000.00)
	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00		44.03	1,340,000.00	993,351.58	590,000.00	(590,000.00)
Total Transfers-In:		0.00	0.00	0.00	0.00	0.00	0.00		44.03	1,340,000.00	993,351.58	590,000.00	(590,000.00)
TOTAL REVENUES		45.19	2,518,819.00	1,380,550.51	1,191,270.99	1,138,268.49	(53,002.50)	-2.10%	31.89	3,130,000.00	1,243,640.00	973,910.18	164,358.31
Expenditures													
Account Type: Expenditure													
CONTRACTUAL													
16 54215	PROFESSIONAL SERVICES	100.00	0.00	(3,200.00)	0.00	3,200.00	3,200.00	Martin Hood AUP for Grants	0.00	0.00	0.00	0.00	3,200.00
	CONTRACTUAL	100.00	0.00	(3,200.00)	0.00	3,200.00	3,200.00		0.00	0.00	0.00	0.00	3,200.00
Total Expenditure:		100.00	0.00	(3,200.00)	0.00	3,200.00	3,200.00		0.00	0.00	0.00	0.00	3,200.00
Account Type: Capital Outlay													
CAPITAL OUTLAY													
16 61504	VEHICLES / EQUIPMENT	91.51	35,000.00	2,971.54	17,500.00	32,028.46	14,528.46	LRC - 3 ellipticals \$24K, SAC - garbage cans \$8K	62.29	26,000.00	13,000.00	16,196.50	(8,638.04)
16 61508	PARK CONSTRUCTION/IMPROVEMENTS	54.47	2,576,095.00	1,172,908.89	1,543,047.54	1,403,186.11	(139,861.43)		19.41	2,323,132.00	1,389,892.00	450,836.35	127,551.69
	CAPITAL OUTLAY	54.97	2,611,095.00	1,175,880.43	1,560,547.54	1,435,214.57	(125,332.97)	-4.80%	19.88	2,349,132.00	1,402,892.00	467,032.85	118,913.65
Total Capital Outlay:		54.97	2,611,095.00	1,175,880.43	1,560,547.54	1,435,214.57	(125,332.97)		19.88	2,349,132.00	1,402,892.00	467,032.85	118,913.65
TOTAL EXPENDITURES		55.09	2,611,095.00	1,172,680.43	1,560,547.54	1,438,414.57	(122,132.97)	-4.68%	19.88	2,349,132.00	1,402,892.00	467,032.85	122,113.65
Fund 16 - CAPITAL IMPROVEMENTS FUND:													
TOTAL REVENUES		45.19	2,518,819.00	1,380,550.51	1,191,270.99	1,138,268.49	(53,002.50)	-2.10%	31.89	3,130,000.00	1,243,640.00	973,910.18	164,358.31
TOTAL EXPENDITURES		55.09	2,611,095.00	1,172,680.43	1,560,547.54	1,438,414.57	(122,132.97)	-4.68%	19.88	2,349,132.00	1,402,892.00	467,032.85	122,113.65
NET OF REVENUES & EXPENDITURES		325.27	(92,276.00)	207,870.08	(369,276.55)	(300,146.08)	69,130.47	-74.92%	71.91	780,868.00	(159,252.00)	506,877.33	42,244.66

Fund 19 - POLICE PROTECTION

Revenues													
Account Type: Revenue													
PROPERTY TAX REVENUE													
19 41010	PROPERTY TAXES	101.41	42,000.00	(594.15)	39,653.02	42,594.15	2,941.13		94.95	38,100.00	36,335.41	36,175.69	6,418.46
	PROPERTY TAX REVENUE	101.41	42,000.00	(594.15)	39,653.02	42,594.15	2,941.13	7.00%	94.95	38,100.00	36,335.41	36,175.69	6,418.46
INTEREST INCOME													
19 43030	INTEREST	66.49	2,349.00	787.15	1,187.14	1,561.85	374.71	Rates peaking at 5%+	1,260.30	2,000.00	19.60	504.12	1,057.73
	INTEREST INCOME	66.49	2,349.00	787.15	1,187.14	1,561.85	374.71	15.95%	1,260.30	2,000.00	19.60	504.12	1,057.73

Total Revenue:	99.56	44,349.00	193.00	40,840.16	44,156.00	3,315.84		96.17	40,100.00	36,355.01	36,679.81	7,476.19
TOTAL REVENUES	99.56	44,349.00	193.00	40,840.16	44,156.00	3,315.84	7.48%	96.17	40,100.00	36,355.01	36,679.81	7,476.19
Expenditures												
Account Type: Expenditure												
CONTRACTUAL												
19 54281 CONTRACTUAL PERSONNEL	90.73	40,000.00	3,708.93	33,556.76	36,291.07	2,734.31		101.99	35,000.00	35,000.00	35,697.45	593.62
CONTRACTUAL	90.73	40,000.00	3,708.93	33,556.76	36,291.07	2,734.31	6.84%	101.99	35,000.00	35,000.00	35,697.45	593.62
Total Expenditure:	90.73	40,000.00	3,708.93	33,556.76	36,291.07	2,734.31		101.99	35,000.00	35,000.00	35,697.45	593.62
TOTAL EXPENDITURES	90.73	40,000.00	3,708.93	33,556.76	36,291.07	2,734.31		101.99	35,000.00	35,000.00	35,697.45	593.62
Fund 19 - POLICE PROTECTION:												
TOTAL REVENUES	99.56	44,349.00	193.00	40,840.16	44,156.00	3,315.84	7.48%	96.17	40,100.00	36,355.01	36,679.81	7,476.19
TOTAL EXPENDITURES	90.73	40,000.00	3,708.93	33,556.76	36,291.07	2,734.31	6.84%	101.99	35,000.00	35,000.00	35,697.45	593.62
NET OF REVENUES & EXPENDITURES	180.84	4,349.00	(3,515.93)	7,283.40	7,864.93	581.53	13.37%	31.29	5,100.00	1,355.01	982.36	6,882.57

Fund 21 - BOND AMORTIZATION FUND

Revenues												
Account Type: Revenue												
PROPERTY TAX REVENUE												
21 41010 PROPERTY TAXES	98.33	1,306,000.00	21,839.64	1,237,945.17	1,284,160.36	46,215.19		94.97	1,225,100.00	1,168,356.35	1,163,524.44	120,635.92
PROPERTY TAX REVENUE	98.33	1,306,000.00	21,839.64	1,237,945.17	1,284,160.36	46,215.19	3.54%	94.97	1,225,100.00	1,168,356.35	1,163,524.44	120,635.92
INTEREST INCOME												
21 43030 INTEREST	108.35	13,500.00	(1,127.78)	10,670.69	14,627.78	3,957.09	Rates peaking at 5%+	6,970.30	6,000.00	47.08	4,182.18	10,445.60
INTEREST INCOME	108.35	13,500.00	(1,127.78)	10,670.69	14,627.78	3,957.09	29.31%	6,970.30	6,000.00	47.08	4,182.18	10,445.60
Total Revenue:	98.43	1,319,500.00	20,711.86	1,248,615.86	1,298,788.14	50,172.28		95.31	1,231,100.00	1,168,403.43	1,167,706.62	131,081.52
TOTAL REVENUES	98.43	1,319,500.00	20,711.86	1,248,615.86	1,298,788.14	50,172.28	3.80%	95.31	1,231,100.00	1,168,403.43	1,167,706.62	131,081.52
Expenditures												
Account Type: Transfers-Out												
TRANSFERS TO OTHER FUNDS												
21 59409 TRANSFERS TO OTHER FUNDS	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37		95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79
TRANSFERS TO OTHER FUNDS	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37	3.43%	95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79
Total Transfers-Out:	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37		95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79
TOTAL EXPENDITURES	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37		95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79
Fund 21 - BOND AMORTIZATION FUND:												
TOTAL REVENUES	98.43	1,319,500.00	20,711.86	1,248,615.86	1,298,788.14	50,172.28	3.80%	95.31	1,231,100.00	1,168,403.43	1,167,706.62	131,081.52
TOTAL EXPENDITURES	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37	3.43%	95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79
NET OF REVENUES & EXPENDITURES	100.00	0.00	20,711.86	(25,606.77)	(20,711.86)	4,894.91		100.05	(15,624.00)	(34,312.64)	(21,574.59)	862.73

Fund 22 - BOND PROCEEDS FUND

Revenues												
Account Type: Revenue												
INTEREST INCOME												
22 43030 INTEREST	65.65	51,615.00	17,727.77	23,373.31	33,887.23	10,513.92	Rates peaking at 5%+	361.82	45,000.00	2,241.80	18,090.96	15,796.27
INTEREST INCOME	65.65	51,615.00	17,727.77	23,373.31	33,887.23	10,513.92	20.37%	361.82	45,000.00	2,241.80	18,090.96	15,796.27
Total Revenue:	65.65	51,615.00	17,727.77	23,373.31	33,887.23	10,513.92		361.82	45,000.00	2,241.80	18,090.96	15,796.27

Account Type: Transfers-In

TRANSFERS FROM OTHER FUNDS														
22 46500 TRANSFER IN	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37		95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79		
TRANSFERS FROM OTHER FUNDS	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37	3.43%	95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79		
Total Transfers-In:	100.00	1,319,500.00	0.00	1,274,222.63	1,319,500.00	45,277.37		95.39	1,246,724.00	1,202,716.07	1,189,281.21	130,218.79		
TOTAL REVENUES	98.71	1,371,115.00	17,727.77	1,297,595.94	1,353,387.23	55,791.29	4.07%	96.46	1,291,724.00	1,204,957.87	1,207,372.17	146,015.06		
Expenditures														
Account Type: Expenditure														
CONTRACTUAL														
22 54215 PROFESSIONAL FEES	7.78	5,500.00	5,072.00	2,749.98	428.00	(2,321.98)		12.49	5,928.00	428.00	428.00	0.00		
CONTRACTUAL	7.78	5,500.00	5,072.00	2,749.98	428.00	(2,321.98)	-42.22%	12.49	5,928.00	428.00	428.00	0.00		
Total Expenditure:	7.78	5,500.00	5,072.00	2,749.98	428.00	(2,321.98)		12.49	5,928.00	428.00	428.00	0.00		
Account Type: Capital Outlay														
CAPITAL OUTLAY														
22 61504 VEHICLES / EQUIPMENT	75.28	335,000.00	82,806.37	167,499.96	252,193.63	84,693.67	Kubota Mower \$32K, Repl F250 \$49K, & 2 F150's \$73K, Chevy 1500 \$35K, 2 F150's \$63K. Budget is OK.	41.57	250,531.00	125,265.54	104,155.06	(104,155.06)		
22 61508 PARK CONSTRUCTION/IMPROVEMENTS	46.49	1,005,000.00	537,754.81	502,499.94	467,245.19	(35,254.75)	-3.51%	109.38	912,306.00	565,635.48	986,976.98	(511,175.22)		
CAPITAL OUTLAY	53.69	1,340,000.00	620,561.18	669,999.90	719,438.82	49,438.92		94.65	1,162,837.00	690,901.02	1,091,132.04	(615,330.28)		
Total Capital Outlay:	53.69	1,340,000.00	620,561.18	669,999.90	719,438.82	49,438.92	3.69%	94.65	1,162,837.00	690,901.02	1,091,132.04	(615,330.28)		
Account Type: Debt Service														
DEBT SERVICE PRINCIPAL														
22 59405 BOND REDEMPTION	0.00	515,000.00	515,000.00	515,000.00	0.00	(515,000.00)	To be paid in Nov/Dec.	0.00	495,000.00	198,000.00	0.00	0.00		
DEBT SERVICE PRINCIPAL	0.00	515,000.00	515,000.00	515,000.00	0.00	(515,000.00)	-100.00%	0.00	495,000.00	198,000.00	0.00	0.00		
DEBT SERVICE INTEREST/FEES														
22 59407 INTEREST EXPENSE	34.67	45,000.00	29,400.00	45,000.00	15,600.00	(29,400.00)	Timing interest paid to date is the semi-annual interest on the pool bonds. Interest on annual rollover bond will post in November.	44.71	51,500.00	31,136.02	23,025.00	(7,425.00)		
DEBT SERVICE INTEREST/FEES	34.67	45,000.00	29,400.00	45,000.00	15,600.00	(29,400.00)	-65.33%	44.71	51,500.00	31,136.02	23,025.00	(7,425.00)		
Total Debt Service:	2.79	560,000.00	544,400.00	560,000.00	15,600.00	(544,400.00)	-97.21%	4.21	546,500.00	229,136.02	23,025.00	(7,425.00)		
TOTAL EXPENDITURES	38.60	1,905,500.00	1,170,033.18	1,232,749.88	735,466.82	(497,283.06)	-26.10%	65.46	1,715,265.00	920,465.04	1,114,585.04	(622,755.28)		
Fund 22 - BOND PROCEEDS FUND:														
TOTAL REVENUES	98.71	1,371,115.00	17,727.77	1,297,595.94	1,353,387.23	55,791.29	4.07%	96.46	1,291,724.00	1,204,957.87	1,207,372.17	146,015.06		
TOTAL EXPENDITURES	38.60	1,905,500.00	1,170,033.18	1,232,749.88	735,466.82	(497,283.06)	-26.10%	65.46	1,715,265.00	920,465.04	1,114,585.04	(622,755.28)		
NET OF REVENUES & EXPENDITURES	115.63	(534,385.00)	(1,152,305.41)	64,846.06	617,920.41	553,074.35	-103.50%	20.57	(423,541.00)	284,492.83	92,787.13	768,770.34		
							Higher than budgeted net due to unpaid interest.							

Fund 24 - LAND ACQUISITION FUND

Revenues													
Account Type: Revenue													
INTEREST INCOME													
24 43030 INTEREST INCOME	92.06	41,539.00	3,299.59	18,539.82	38,239.41	19,699.59	Rates peaking at 5%+	210.25	38,500.00	2,600.14	11,563.48	26,675.93	
INTEREST INCOME	92.06	41,539.00	3,299.59	18,539.82	38,239.41	19,699.59	47.42%	210.25	38,500.00	2,600.14	11,563.48	26,675.93	
SPECIAL RECEIPTS													
24 46150 SPECIAL RECEIPTS	100.00	0.00	(30,059.00)	0.00	30,059.00	30,059.00	Bannon Park Sale Proceeds	0.00	0.00	0.00	0.00	30,059.00	
SPECIAL RECEIPTS	100.00	0.00	(30,059.00)	0.00	30,059.00	30,059.00		0.00	0.00	0.00	0.00	30,059.00	
Total Revenue:	164.42	41,539.00	(26,759.41)	18,539.82	68,298.41	49,758.59	119.79%	210.25	38,500.00	2,600.14	11,563.48	56,734.93	

Account Type: Transfers-In

TRANSFERS FROM OTHER FUNDS

24 46500 TRANSFER IN	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00		100.00	100,000.00	75,000.00	100,000.00	0.00
TRANSFERS FROM OTHER FUNDS	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00%	100.00	100,000.00	75,000.00	100,000.00	0.00

Total Transfers-In:	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00%	100.00	100,000.00	75,000.00	100,000.00	0.00
---------------------	--------	------------	------	------------	------------	------	-------	--------	------------	-----------	------------	------

TOTAL REVENUES	118.91	141,539.00	(26,759.41)	118,539.82	168,298.41	49,758.59	35.16%	105.75	138,500.00	77,600.14	111,563.48	56,734.93
----------------	--------	------------	-------------	------------	------------	-----------	--------	--------	------------	-----------	------------	-----------

Fund 24 - LAND ACQUISITION FUND:

TOTAL REVENUES	118.91	141,539.00	(26,759.41)	118,539.82	168,298.41	49,758.59	35.16%	105.75	138,500.00	77,600.14	111,563.48	56,734.93
----------------	--------	------------	-------------	------------	------------	-----------	--------	--------	------------	-----------	------------	-----------

TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
--------------------	------	------	------	------	------	------	--	------	------	------	------	------

NET OF REVENUES & EXPENDITURES	118.91	141,539.00	(26,759.41)	118,539.82	168,298.41	49,758.59	35.16%	105.75	138,500.00	77,600.14	111,563.48	56,734.93
--------------------------------	--------	------------	-------------	------------	------------	-----------	--------	--------	------------	-----------	------------	-----------

BEG. FUND BALANCE		1,379,414.88		1,379,414.88					1,238,404.25	1,238,404.25		
-------------------	--	--------------	--	--------------	--	--	--	--	--------------	--------------	--	--

END FUND BALANCE		1,520,953.88		1,497,954.70					1,376,904.25	1,316,004.39		
------------------	--	--------------	--	--------------	--	--	--	--	--------------	--------------	--	--

Fund 25 - PARK DEVELOPMENT FUND

Revenues

Account Type: Revenue

CAPITAL GRANTS												
----------------	--	--	--	--	--	--	--	--	--	--	--	--

25 47202 GRANT PROCEEDS STATE CAPITAL	101.08	151,494.00	(1,637.85)	151,494.00	153,131.85	1,637.85		0.00	0.00	0.00	0.00	153,131.85
---------------------------------------	--------	------------	------------	------------	------------	----------	--	------	------	------	------	------------

CAPITAL GRANTS	101.08	151,494.00	(1,637.85)	151,494.00	153,131.85	1,637.85	1.08%	0.00	0.00	0.00	0.00	153,131.85
----------------	--------	------------	------------	------------	------------	----------	-------	------	------	------	------	------------

INTEREST INCOME

25 43030 INTEREST	94.51	27,031.00	1,483.93	13,794.17	25,547.07	11,752.90	Rates peaking at 5%+	211.90	22,000.00	1,674.41	7,416.65	18,130.42
-------------------	-------	-----------	----------	-----------	-----------	-----------	----------------------	--------	-----------	----------	----------	-----------

INTEREST INCOME	94.51	27,031.00	1,483.93	13,794.17	25,547.07	11,752.90	43.48%	211.90	22,000.00	1,674.41	7,416.65	18,130.42
-----------------	-------	-----------	----------	-----------	-----------	-----------	--------	--------	-----------	----------	----------	-----------

Total Revenue:	100.09	178,525.00	(153.92)	165,288.17	178,678.92	13,390.75	7.50%	211.90	22,000.00	1,674.41	7,416.65	171,262.27
----------------	--------	------------	----------	------------	------------	-----------	-------	--------	-----------	----------	----------	------------

Account Type: Transfers-In

TRANSFERS FROM OTHER FUNDS

25 46500 TRANSFER IN	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00		100.00	100,000.00	100,000.00	100,000.00	0.00
----------------------	--------	------------	------	------------	------------	------	--	--------	------------	------------	------------	------

TRANSFERS FROM OTHER FUNDS	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00		100.00	100,000.00	100,000.00	100,000.00	0.00
----------------------------	--------	------------	------	------------	------------	------	--	--------	------------	------------	------------	------

Total Transfers-In:	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00		100.00	100,000.00	100,000.00	100,000.00	0.00
---------------------	--------	------------	------	------------	------------	------	--	--------	------------	------------	------------	------

TOTAL REVENUES	100.06	278,525.00	(153.92)	265,288.17	278,678.92	13,390.75	4.81%	103.78	122,000.00	101,674.41	107,416.65	171,262.27
----------------	--------	------------	----------	------------	------------	-----------	-------	--------	------------	------------	------------	------------

Expenditures

Account Type: Capital Outlay

CAPITAL OUTLAY												
----------------	--	--	--	--	--	--	--	--	--	--	--	--

25 61508 PARK CONSTRUCTION/IMPROVEMENTS	54.16	66,900.00	30,667.70	33,450.00	36,232.30	2,782.30		1.29	138,000.00	138,000.00	1,776.66	13,590.80
---	-------	-----------	-----------	-----------	-----------	----------	--	------	------------	------------	----------	-----------

CAPITAL OUTLAY	54.16	66,900.00	30,667.70	33,450.00	36,232.30	2,782.30	4.16%	1.29	138,000.00	138,000.00	1,776.66	13,590.80
----------------	-------	-----------	-----------	-----------	-----------	----------	-------	------	------------	------------	----------	-----------

Total Capital Outlay:	54.16	66,900.00	30,667.70	33,450.00	36,232.30	2,782.30		1.29	138,000.00	138,000.00	1,776.66	13,590.80
-----------------------	-------	-----------	-----------	-----------	-----------	----------	--	------	------------	------------	----------	-----------

TOTAL EXPENDITURES	54.16	66,900.00	30,667.70	33,450.00	36,232.30	2,782.30	4.16%	1.29	138,000.00	138,000.00	1,776.66	13,590.80
--------------------	-------	-----------	-----------	-----------	-----------	----------	-------	------	------------	------------	----------	-----------

Fund 25 - PARK DEVELOPMENT FUND:

TOTAL REVENUES	100.06	278,525.00	(153.92)	265,288.17	278,678.92	13,390.75	4.81%	103.78	122,000.00	101,674.41	107,416.65	171,262.27
----------------	--------	------------	----------	------------	------------	-----------	-------	--------	------------	------------	------------	------------

TOTAL EXPENDITURES	54.16	66,900.00	30,667.70	33,450.00	36,232.30	2,782.30	4.16%	1.29	138,000.00	138,000.00	1,776.66	13,590.80
--------------------	-------	-----------	-----------	-----------	-----------	----------	-------	------	------------	------------	----------	-----------

NET OF REVENUES & EXPENDITURES	114.56	211,625.00	(30,821.62)	231,838.17	242,446.62	10,608.45	5.01%	306.20	(16,000.00)	(36,325.59)	105,639.99	157,671.47
--------------------------------	--------	------------	-------------	------------	------------	-----------	-------	--------	-------------	-------------	------------	------------

BEG. FUND BALANCE		886,722.96		886,722.96					762,109.02	762,109.02		
-------------------	--	------------	--	------------	--	--	--	--	------------	------------	--	--

END FUND BALANCE		1,098,347.96		1,118,561.13					746,109.02	725,783.43		
------------------	--	--------------	--	--------------	--	--	--	--	------------	------------	--	--

Fund 26 - TRAILS AND PATHWAYS FUND

Revenues

Account Type: Revenue

INTEREST INCOME												
-----------------	--	--	--	--	--	--	--	--	--	--	--	--

26 43030 INTEREST	67.28	25,568.00	8,366.84	11,221.94	17,201.16	5,979.22	Rates peaking at 5%+	386.76	18,400.00	529.79	4,641.10	12,560.06
-------------------	-------	-----------	----------	-----------	-----------	----------	----------------------	--------	-----------	--------	----------	-----------

INTEREST INCOME	67.28	25,568.00	8,366.84	11,221.94	17,201.16	5,979.22	23.39%	386.76	18,400.00	529.79	4,641.10	12,560.06
-----------------	-------	-----------	----------	-----------	-----------	----------	--------	--------	-----------	--------	----------	-----------

Total Revenue:	67.28	25,568.00	8,366.84	11,221.94	17,201.16	5,979.22		386.76	18,400.00	529.79	4,641.10	12,560.06
----------------	-------	-----------	----------	-----------	-----------	----------	--	--------	-----------	--------	----------	-----------

Account Type: Transfers-In

TRANSFERS FROM OTHER FUNDS

26 46500 TRANSFER IN	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00		100.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
TRANSFERS FROM OTHER FUNDS	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00		100.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00

Total Transfers-In:	100.00	100,000.00	0.00	100,000.00	100,000.00	0.00		100.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
---------------------	--------	------------	------	------------	------------	------	--	--------	------------	------------	------------	------------	------

TOTAL REVENUES	93.34	125,568.00	8,366.84	111,221.94	117,201.16	5,979.22	4.76%	103.40	118,400.00	100,529.79	104,641.10	104,641.10	12,560.06
----------------	-------	------------	----------	------------	------------	----------	-------	--------	------------	------------	------------	------------	-----------

Fund 26 - TRAILS AND PATHWAYS FUND:

TOTAL REVENUES	93.34	125,568.00	8,366.84	111,221.94	117,201.16	5,979.22	4.76%	103.40	118,400.00	100,529.79	104,641.10	104,641.10	12,560.06
----------------	-------	------------	----------	------------	------------	----------	-------	--------	------------	------------	------------	------------	-----------

TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
--------------------	------	------	------	------	------	------	--	------	------	------	------	------	------

NET OF REVENUES & EXPENDITURES	93.34	125,568.00	8,366.84	111,221.94	117,201.16	5,979.22	4.76%	103.40	118,400.00	100,529.79	104,641.10	104,641.10	12,560.06
--------------------------------	-------	------------	----------	------------	------------	----------	-------	--------	------------	------------	------------	------------	-----------

Fund 27 - MARTENS CENTER & HK PARK CAPITAL FUND

Revenues

Account Type: Revenue

CONTRIBUTIONS/SPONSORSHIPS

27 47105 DONATIONS	0.00	215,000.00	215,000.00	215,000.00	0.00	(215,000.00)	Pledges Receivable	33.82	340,000.00	340,000.00	115,000.00	115,000.00	(115,000.00)
--------------------	------	------------	------------	------------	------	--------------	--------------------	-------	------------	------------	------------	------------	--------------

CONTRIBUTIONS/SPONSORSHIPS	0.00	215,000.00	215,000.00	215,000.00	0.00	(215,000.00)	-100.00%	33.82	340,000.00	340,000.00	115,000.00	115,000.00	(115,000.00)
----------------------------	------	------------	------------	------------	------	--------------	----------	-------	------------	------------	------------	------------	--------------

CAPITAL GRANTS

27 47202 GRANT PROCEEDS STATE CAPITAL	0.00	163,072.00	163,072.00	163,072.00	0.00	(163,072.00)	Received in November.	0.00	184,943.00	184,943.00	0.00	0.00	0.00
---------------------------------------	------	------------	------------	------------	------	--------------	-----------------------	------	------------	------------	------	------	------

CAPITAL GRANTS	0.00	163,072.00	163,072.00	163,072.00	0.00	(163,072.00)	-100.00%	0.00	184,943.00	184,943.00	0.00	0.00	0.00
----------------	------	------------	------------	------------	------	--------------	----------	------	------------	------------	------	------	------

INTEREST INCOME

27 43030 INTEREST	0.00	0.00	0.00	0.00	0.00	0.00		187.40	10,500.00	2,482.86	9,370.17	9,370.17	(9,370.17)
-------------------	------	------	------	------	------	------	--	--------	-----------	----------	----------	----------	------------

INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00		187.40	10,500.00	2,482.86	9,370.17	9,370.17	(9,370.17)
-----------------	------	------	------	------	------	------	--	--------	-----------	----------	----------	----------	------------

Total Revenue:	0.00	378,072.00	378,072.00	378,072.00	0.00	(378,072.00)		23.47	535,443.00	527,425.86	124,370.17	124,370.17	(124,370.17)
----------------	------	------------	------------	------------	------	--------------	--	-------	------------	------------	------------	------------	--------------

TOTAL REVENUES	0.00	378,072.00	378,072.00	378,072.00	0.00	(378,072.00)	-100.00%	23.47	535,443.00	527,425.86	124,370.17	124,370.17	(124,370.17)
----------------	------	------------	------------	------------	------	--------------	----------	-------	------------	------------	------------	------------	--------------

Expenditures

Account Type: Expenditure

CONTRACTUAL

27 54202 PRINTING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	0.00		0.00	1,000.00	1,000.00	0.00	0.00	0.00
-----------------------------------	------	------	------	------	------	------	--	------	----------	----------	------	------	------

27 54214 ARCHITECT AND ENGINEERING FEES	100.00	0.00	(184.00)	0.00	184.00	184.00		100.00	30,000.00	0.00	19,926.10	19,926.10	(19,742.10)
---	--------	------	----------	------	--------	--------	--	--------	-----------	------	-----------	-----------	-------------

27 54215 PROFESSIONAL FEES	100.00	0.00	(3,200.00)	0.00	3,200.00	3,200.00		541.32	14,065.00	4,065.25	22,004.65	22,004.65	(1,827.82)
----------------------------	--------	------	------------	------	----------	----------	--	--------	-----------	----------	-----------	-----------	------------

CONTRACTUAL	100.00	0.00	(3,384.00)	0.00	3,384.00	3,384.00		827.85	45,065.00	5,065.25	41,930.75	41,930.75	(21,569.92)
-------------	--------	------	------------	------	----------	----------	--	--------	-----------	----------	-----------	-----------	-------------

Total Expenditure:	100.00	0.00	(3,384.00)	0.00	3,384.00	3,384.00		827.85	45,065.00	5,065.25	41,930.75	41,930.75	(21,569.92)
--------------------	--------	------	------------	------	----------	----------	--	--------	-----------	----------	-----------	-----------	-------------

Account Type: Capital Outlay

CAPITAL OUTLAY

27 61508 PARK CONSTRUCTION/IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00		108.30	1,363,679.00	1,363,679.00	1,476,855.42	1,476,855.42	(1,226,466.24)
---	------	------	------	------	------	------	--	--------	--------------	--------------	--------------	--------------	----------------

CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00		108.30	1,363,679.00	1,363,679.00	1,476,855.42	1,476,855.42	(1,226,466.24)
----------------	------	------	------	------	------	------	--	--------	--------------	--------------	--------------	--------------	----------------

Total Capital Outlay:	0.00	0.00	0.00	0.00	0.00	0.00		108.30	1,363,679.00	1,363,679.00	1,476,855.42	1,476,855.42	(1,226,466.24)
-----------------------	------	------	------	------	------	------	--	--------	--------------	--------------	--------------	--------------	----------------

TOTAL EXPENDITURES	100.00	0.00	(3,384.00)	0.00	3,384.00	3,384.00		110.96	1,408,744.00	1,368,744.25	1,518,786.17	1,518,786.17	(1,248,036.16)
--------------------	--------	------	------------	------	----------	----------	--	--------	--------------	--------------	--------------	--------------	----------------

Fund 27 - MARTENS CENTER & HK PARK CAPITAL FUND:

TOTAL REVENUES	0.00	378,072.00	378,072.00	378,072.00	0.00	(378,072.00)	-100.00%	23.47	535,443.00	527,425.86	124,370.17	124,370.17	(124,370.17)
----------------	------	------------	------------	------------	------	--------------	----------	-------	------------	------------	------------	------------	--------------

TOTAL EXPENDITURES	100.00	0.00	(3,384.00)	0.00	3,384.00	3,384.00		110.96	1,408,744.00	1,368,744.25	1,518,786.17	1,518,786.17	(1,248,036.16)
--------------------	--------	------	------------	------	----------	----------	--	--------	--------------	--------------	--------------	--------------	----------------

NET OF REVENUES & EXPENDITURES	0.90	378,072.00	381,456.00	378,072.00	(3,384.00)	(381,456.00)	-100.90%	166.24	(873,301.00)	(841,318.39)	(1,394,416.00)	(1,394,416.00)	1,123,665.99
--------------------------------	------	------------	------------	------------	------------	--------------	----------	--------	--------------	--------------	----------------	----------------	--------------

TOTAL REVENUES - ALL FUNDS	89.67	25,393,042.00	2,623,058.03	21,423,004.84	22,769,983.97	1,346,979.13	5.30%	85.95	24,540,835.00	19,867,748.55	20,341,264.53	20,341,264.53	2,434,036.44
----------------------------	-------	---------------	--------------	---------------	---------------	--------------	-------	-------	---------------	---------------	---------------	---------------	--------------

TOTAL EXPENDITURES - ALL FUNDS	55.15	20,980,805.06	9,409,124.94	12,521,366.38	11,571,680.12	(949,686.26)	-4.53%	45.09	22,678,922.93	13,541,383.52	10,084,934.05	10,084,934.05	606,933.26
--------------------------------	-------	---------------	--------------	---------------	---------------	--------------	--------	-------	---------------	---------------	---------------	---------------	------------

NET OF REVENUES & EXPENDITURES	253.80	4,412,236.94	(6,786,066.91)	8,901,638.46	11,198,303.85	2,296,665.39	52.05%	789.12	1,861,912.07	6,326,365.03	10,256,330.48	10,256,330.48	1,827,103.18
--------------------------------	--------	--------------	----------------	--------------	---------------	--------------	--------	--------	--------------	--------------	---------------	---------------	--------------

Net MUCH higher than
budgeted. Mostly Timing.