



# 2019

## PEORIA PARK DISTRICT **BUDGET**



# 2019 BUDGET

## PEORIA PARK DISTRICT

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# BUDGET MESSAGE





November 7, 2018

Dear Board of Trustees and Citizens of the Pleasure Driveway and Park District of Peoria, Illinois:

The Peoria Park District's mission is to contribute to a healthy and vibrant Peoria community by responsibly using our District resources to offer high quality parks and recreation experiences to those who live, work and play in the District.

The Peoria Park District owns or manages almost 8,900 acres of open space and conservation areas including ten major parks, numerous smaller parks, and a wide range of recreation and cultural facilities. For many years, the District expanded its landholdings and facilities with the help of capital grants and generous donors. Yet, with this growth came increased operating costs, which were not grant or donor supported. Furthermore, as we grew, the new parks and facilities that came online worked almost as separate entities. When times were plentiful, they each were able to maintain independent operations, without much connection to our larger District.

During lean times, grant dollars to support operations are more difficult to access and duplication of resources is not sustainable. As a result, since 2011, the organization has seen deficit spending, closures, and contraction as necessary steps to try to "right size" the District.

As the District is forced to be more conservative with its financial resources and as competition for alternate revenue and participants becomes greater in the region, it is critical that the organization moves toward a clear and consistent model where the larger District mission, brand, and support of the Peoria area community is the driver for its work.

As part of comprehensive strategic planning efforts that began in early 2017, District staff has worked to eliminate internal duplication and increase opportunities for collaboration and cross-promotion in all parts of the organization. With economic challenges, innovation is imperative, but also difficult with limited resources to fund new approaches to problem solving and updates to aging systems. As a result, in 2019, District focus must look inward and center on breaking down remaining barriers to internal collaboration and better connectedness that allows us to clearly articulate to our residents and our regional users just how the Peoria Park District is an essential part of this community and the immense value that we bring to quality of life and vibrancy in our community.

## **BUDGET PROCESS**

The budget process is more than simply a function of financial planning; it's an organization's method of reaffirming commitment to its mission, values, and priorities. For the District, this annual process includes a review of the District's financial policies as they support the strategic plan and provide the basic principles for sound financial management. The District's financial policies, as approved by the Board, are provided in Appendix A.

With the Board's review of financial policies and guidance on mission, staff typically begins budget planning for the upcoming fiscal year in late summer or early fall. However, staff was forced to make several budget cuts in mid-2018, in order to address shortfalls in replacement tax revenues, lower than anticipated revenues in golf and at Peoria Zoo, and increased expenses associated with a refrigeration system breakdown at Owens Center. The mid-year 2018 budget cuts targeted expense controls, and through attrition, forced management to eliminate three full-time positions. These 2018 mid-year adjustments allowed for some correction of our overall position. However, in preparation for the 2019 budget process, District staff consulted with County and City officials and is anticipating the District's

equalized assessed value (EAV) to decline by 2.50% in 2019. Furthermore, given the State of Illinois's projections for replacement tax collections, it's anticipated that the District's 2019 replacement tax revenue will decrease by 8%. These revenue impacts alone are greater than a \$450,000 loss in revenue.

With this negative tax revenue projection, District management asked staff to thoughtfully approach their budget forecasts. Even with staff's diligence and the mid-2018 employee eliminations, when management assessed the initial 2019 budget numbers, the identified shortfall was approximately \$525,000. To close the budget gap, management focused on the District's priorities and goals, which are listed below, to determine recommendations for 2019 operational changes.

### ***Priorities and Goals:***

**We will be responsible stewards of all District resources.**

Be financially sustainable.

Take care of what we have/figure out what we can take care of.

Prioritize environmental stewardship.

Develop succession strategies at all levels of our organizations/Build our institutional knowledge bank.

**We will focus on services that make the greatest impact.**

Better understand who our users are and where they come from.

Adapt our resources so that they are accessible to all who live, work, and play in our District.

Develop outcome-based evaluation methods for everything that we do.

Collaborate, rather than compete (internally and externally).

**We will create a culture that values and supports each other, those we serve, and our community.**

Be accountable in our actions and transparent in our process.

Strengthen our relationship with our users.

Provide excellent customer service.

Improve communications internally and externally. Support employees at all levels of our organization.

Use our experience and expertise to be a valued contributor to efforts to improve our community.

### **KEY PROPOSED MODIFICATIONS FOR 2019**

While recent budgets have featured recommendations that forced facility closure and program eliminations, this year's budget focuses on working our strategic goals in a more nuanced way. Staff has emphasized increased collaboration/decreased competition and sustainable resource allocation (take care of what we have/figure out what we can take care of) as emphasized priorities for our recommendations. The key proposed modifications to District service levels and their ties to the strategic plan are as follows:

**PROPOSED MODIFICATION:** Restructuring of our Environmental and Interpretive Services (EIS) department to include reduction of scope at the Trailhead Nature Store and improved focus on coordination and collaboration of programming across environmental facilities.

**CONNECTION TO STRATEGIC PLAN:** We will be responsible stewards of all District resources. Be financially sustainable. We will focus on services that make the greatest impact. Collaborate, rather than compete (internally and externally).





Total Annual Operational Savings to the District if Nature Store is closed and EIS department is restructured: \$75,000

**PROPOSED MODIFICATION:** Cuts to part-time payroll in Zoo, Peoria PlayHouse Children's Museum, Golf Maintenance, and Parks (including elimination of 1 part-time seasonal laborer position).

**CONNECTION TO STRATEGIC PLAN:** We will be responsible stewards of all District resources. Be financially sustainable. Take care of what we have/figure out what we can take care of.

Total Annual Financial Savings to the District: \$133,500

**PROPOSED MODIFICATION:** Elimination of Family Flicks movie series

**CONNECTION TO STRATEGIC PLAN:** We will be responsible stewards of all District resources. Be financially sustainable. Collaborate, rather than compete (internally and externally).

Total Annual Financial Savings to the District: \$5,000

**PROPOSED MODIFICATION:** Eliminate four additional (Business, Luthy Botanical Garden, Aquatics, FRC maintenance) full-time positions across the District's functions.

**CONNECTION TO STRATEGIC PLAN:** We will be responsible stewards of all District resources. Be financially sustainable. Take care of what we have/figure out what we can take care of.

Total Annual Financial Savings to the District: \$217,000

## FINANCIAL INFORMATION

For your convenience, staff has worked to streamline the budget book to more concisely layout the role and financial health of each Fund and the program functions within the funds. This will help both staff and trustees better focus on how the District's revenue streams affect individual funds and the overall financial health of the organization.

## REVENUES

The two primary sources of revenue that support the District's operating budget are taxes and fees and charges collected for services performed by the District. Below is a summary of the District's total revenues by source.

TOTAL REVENUES BY SOURCE					Variance - 2019 Budget to 2018 Revised
	2017 Actual	2018 Budget	2018 Revised	2019 Budget	
<b>Fees, Charges &amp; Other</b>	\$ 15,895,365	\$ 15,289,734	\$ 14,962,356	\$ 14,893,710	\$ (68,646)
<b>Operating Fund Taxes</b>	11,615,029	11,192,497	11,139,377	10,678,797	(460,580)
<b>Non Operating Fund Taxes</b>	8,411,766	8,378,079	8,469,870	8,753,966	284,096
<b>Revenue Subtotal</b>	\$ 35,922,160	\$ 34,860,310	\$ 34,571,603	\$ 34,326,473	\$ (245,130)
<b>Donations, Grants &amp; Debt</b>					
<b>Certificates</b>	1,349,979	2,917,775	2,505,660	945,007	(1,560,653)
<b>Internal Reimbursements</b>	8,972,421	9,250,098	8,991,612	9,064,007	72,395
<b>Total Revenues</b>	\$ 46,244,560	\$ 47,028,183	\$ 46,068,875	\$ 44,335,487	\$ (1,733,388)

As opposed to other municipalities, the District is only able to collect property tax and replacement tax. These taxes are a vital revenue stream for the District, as approximately 57% of the District's operating revenues come from taxes. Of the total tax revenue 93% comes from property taxes. The amount of property tax revenue the District is



able to levy is driven by the equalized assessed value (EAV) of homes within the District and the levy rates. For funds that do not have a maximum tax rate, commonly referred to as non-operating funds, the District levies the dollars needed for its operations. But, unfortunately, the District is already taxing at the maximum levy rate in six of its primary operating funds. Therefore, without the ability to increase the tax rate, a 2.50% decrease to the EAV requires the District to find other sources of revenue or curtail its operating fund spending in order to balance the budget.

Part of the District's strategic planning effort is to find new ways to generate fees and charges for services and develop innovative strategies to generate other sources of revenue. Inopportunately, these efforts are often stymied by the downward pressures of the local economy and population loss, which has required the District to close or limit the operations of facilities and lay off staff. The 2019 decline in fees and charges revenue is due to the recognition of declining participation in many District programs and lost revenue associated with reductions in services that were required to cut the expenses associated with those services. The locations that are struggling most with declining fees and charges revenue are the District's largest divisions/facilities: the Peoria Zoo, the Golf Division, and the RiverPlex Fitness Center.

These three divisions/facilities receive tax support from the Recreation levies. So, balancing the declining fees and charges revenue against falling tax revenues makes allocating tax levies difficult. The chart at right shows each of the District's fourteen levies, if the District is taxing at the maximum tax rate, which fund(s) are receiving the property taxes collected from each levy, the percentage, and corresponding dollar amount of the tax levy allocated to the fund in the 2019 proposed budget.

PROPERTY TAX ALLOCATION BY LEVY 2019 Proposed Budget				
<u>Levy</u>	<u>Taxing at Maximum Rate</u>	<u>Fund Allocation</u>	<u>Percent of Levy Allocated</u>	<u>Budgeted Property Tax Allocation</u>
General - Corporate	Yes	General Fund	100%	\$2,122,933
General - Operations/Building	Yes	General Fund	100%	\$1,326,833
Recreation - Municipal	Yes	Recreation Fund	60%	\$1,145,660
		Golf Fund	33%	\$627,796
		RiverFront Fund	7%	\$137,184
		Total Recreation - Municipal Levy Allocation	100%	\$1,910,640
Recreation Centers & Programs	Yes	Recreation Fund	97%	\$1,532,477
		RiverPlex Fund	3%	\$54,212
		Total Recreation Centers & Programs Levy Allocation	100%	\$1,586,689
Museum	Yes	Museum Fund	100%	\$1,486,053
Police	Yes	Police Fund	100%	\$530,733
Paving & Lighting	Yes	Paving & Lighting Fund	100%	\$86,000
Audit	No	Audit Fund	100%	\$34,745
IMRF	no maximum rate	IMRF Fund	100%	\$960,000
Liability	no maximum rate	Liability Fund	100%	\$610,519
Social Security	no maximum rate	FICA Fund	100%	\$820,875
Special Recreation Association	No	Heart of IL SRA Fund	100%	\$428,600
Workers' Compensation	no maximum rate	Workers' Comp Fund	100%	\$437,164
Bond & Interest	no maximum rate	Bond & Interest Fund	100%	<u>\$5,753,163</u>
Estimated Property Tax Received at 99% Collection Rate (Assumes 2.50% decrease in the equalized assessed valuation.)				\$18,094,947





Please note that as a unit of local government, the District budgets by fund as opposed to a single entity. These funds are required in order to ensure that the taxes levied for specific purposes are only used for those purposes. Appendix B contains a description of each of the District's funds.

In 2019, the District is also projecting a drop in donation, grant and debt certificate revenue. The largest portion of this revenue category is capital grants and debt certificates issued to fund capital projects. These capital revenues ebb and flow depending on the capital project schedule. The reason for the large decrease in 2019 is that the two year Lakeview Recreation Center remodel project, which was funded through a State PARC Grant, completed in the fall of 2018.

The internal reimbursements revenue is generated through the District's cost recovery system, which allocates Districtwide support costs to each facility or program. This allows the District to match the fees paid for a service to the cost of delivering that service. The General Administration budget includes the internal service revenues and expenses needed to support the cost recovery system. Since this function operates similarly to an internal service fund, the revenues (internal reimbursements) and expenses (internal services) are equal.

## EXPENSES

Since capital projects funded through grants and donations are included in the annual expense budget, there can be significant increases or decreases from year to year depending upon the projects that have received funding. In order to provide a more true comparison of expenses from year to year, the chart on the next page provides the District's expenses by source.

The District's largest expenses are wages and employee benefits. The District's proposed percentage increase to wages is only .88% over its 2018 revised wages budget. This modest increase is the net of decreased personnel (full-time and part-time) and a cost of living increase for full-time personnel and pay rate adjustments for some of the District's seasonal positions. Staff believes some part-time rate adjustments are needed in order to continue to attract quality staff to vital positions, such as camp counselors and lifeguards.

The District's employee benefit expenses include costs associated with the IMRF employee pension, Social Security and Medicare taxes, workers compensation insurance, unemployment benefits, and the health, vision, dental, and life insurance premiums. The 2019 increase in the expense type is mostly associated with an estimated increase in unemployment benefit payments, workers compensation insurance, and IMRF costs due to increased part-time pension participation. In 2019, the District is projecting only a .66% increase in the group health plan; despite a 7% premium increase in the HMO plan. The ability to control the health benefit expense was due to layoffs in full-time staff and switching the 2019 PPO plan offering from a \$250 deductible to a \$500 deductible.

The debt service expenses cover the principal and interest payments associated with the District's outstanding general obligation park bonds. The maximum limit for outstanding general obligation park bonds is .575 percent of the District's EAV. In 2019 the District is projecting to issue a total of \$5,000,000 in general obligation park bonds. Given market projections, the District is anticipating a slight increase in interest costs associated with the 2019 issue. In addition, in order to preserve the District's bonding authority during a period of declining EAV, the District has increased its general obligation bond principal payments for 2019 by \$275,000. But, in total, the District is still utilizing less than 20% of its overall debt limit.



### TOTAL EXPENSES BY SOURCE

	2017 Actual	2018 Budget	2018 Revised	2019 Budget	Variance - 2019 Budget to 2018 Revised
<b>Wages</b>	\$ 12,965,211	\$ 13,078,692	\$ 12,657,716	\$ 12,769,398	\$ 111,682
<b>Employee Benefits</b>	5,775,738	6,151,466	5,881,122	6,029,217	148,095
<b>Utilities</b>	1,745,630	1,715,372	1,650,784	1,659,373	8,589
<b>Debt Service</b>	5,247,432	5,371,805	5,375,387	5,779,663	404,276
<b>Contractual Services</b>	3,749,398	3,933,643	3,722,247	3,677,862	(44,385)
<b>Supplies &amp; Equipment</b>	4,452,899	4,262,156	4,328,646	4,327,928	(718)
<b>Other</b>	651,406	633,071	664,297	666,797	2,500
<b>Expense Subtotal</b>	\$ 34,587,714	\$ 35,146,205	\$ 34,280,199	\$ 34,910,238	\$ 630,039
<b>Capital Projects</b>	639,847	2,840,847	2,134,020	486,427	(1,647,593)
<b>Internal Services</b>	8,972,421	9,250,098	8,991,612	9,064,007	72,395
<b>Total Expenses</b>	\$ 44,199,981	\$ 47,237,150	\$ 45,405,831	\$ 44,460,672	\$ (945,159)

### FUND BALANCES

The 2019 budget as presented is balanced with operating revenues equaling operating expenses. For a full listing of the Districts total revenues and expenses by fund, please refer to Appendix C. Note that the deficit shown in the general fund is the result of debt certificate proceeds that were received in prior years, but are being expended in 2019 on the capital projects for which the debt certificates were sold.

However, the 2019 budget does not include any revenues needed in order to rebuild the District's reserves or fund balances after prior years of deficit spending. At the close of fiscal year 2017, the District's unassigned reserves in its operating funds were in a deficit position of \$14,680, which meant that the District was borrowing from designated reserves, such as its other post-employment benefits (OPEB) reserve, in order to pay all of its operating expenses. Due to the significant cost controls put in place mid-2018, the District's projected unassigned operating fund reserves are projected to be \$403,865 at December 31, 2019, which is a positive trend. But, the District must remain budget conscious and ultimately establish a plan to rebuild sufficient undesignated reserves in all operating funds.

The chart below outlines the operating fund unassigned reserves and the projected fund balances for all non-operating funds as of December 31, 2019. Since the non-operating funds rely almost exclusively on property taxes for their revenue, the fund balances shown in these funds are restricted and cannot be used to pay operating fund expenses. In addition, these fund balances are needed to provide the cash flow required by these funds prior to the collection of property taxes.

OPERATING FUND UNASSIGNED RESERVES			PROJECTED FUND BALANCES	
	As of 12/31/2017	Projected to 12/31/2019	As of December 31, 2019	
<b>Operating Funds</b>			<b>Non-Operating Funds</b>	
General	\$2,650,550	\$2,830,347	Audit	\$55,268
Recreation	150,802	23,357	Liability	473,614
Museum	(43,539)	(40,012)	IMRF	741,462
Police	235,425	263,713	Workers' Compensation	577,346
Golf	(2,782,819)	(2,395,237)	Paving & Lighting	269,706
RiverFront Events	(226,699)	(247,404)	Social Security	748,368
RiverPlex Operations	1,600	(30,899)	<b>Non-Operating Fund Total</b>	<b>\$2,865,764</b>
<b>Operating Funds Total</b>	<b>(\$14,680)</b>	<b>\$403,865</b>		



## CONCLUSION

City officials have shared that the downtown was built out in the 1980's and '90's at levels to support 400,000 people. The City is now home to 112,000. In a similar vein, the Peoria Park District is comparable to parks and recreation agencies in cities much larger than this.

With no clear end in sight to the city's current financial downturn, the District must work both internally and with local partners to find ways to balance vibrancy and quality of life concerns with sustainability in a shrinking market. One clear way to do this is to focus on two targets: maximizing the impact of its current resource levels while also considering more opportunities for collaboration and partnership to ensure that Peoria residents are not negatively impacted by contraction of the Peoria Park District.

In 2019, District staff will focus on those efforts, while continuing to work our strategic planning process to ensure that the District operates with sound financial philosophies targeting innovative ways to serve those who live, work, and play in the Peoria Park District at the highest levels.

## ACKNOWLEDGEMENT

The District is fortunate to have a dedicated publicly elected Board of Trustees and staff who are committed to serving the residents in our District and surrounding areas. The leadership provided by the Board of Trustees and the full time staff is essential to conducting the financial operations of the District in a responsible and prudent manner while continuing to serve the changing needs of our citizens.

The proposed balanced budget provides the opportunity to continue to work toward sustainability while maximizing mission-driven efforts that support our community... now and in the future... and is recommended for your consideration.

Respectfully submitted,



Emily Cahill  
Executive Director of Parks and Recreation



Karrie Ross  
Superintendent of Finance and Administrative Services



# RECREATION FUND

RECREATION FUND



# RECREATION FUND

The Recreation Fund is the Peoria Park District's second largest Fund. It includes a diverse range of programming and facility offerings focused on providing a wide variety of options for sports and activities targeting people of all ages who live, work and play in the District.

Departments included in the Recreation Fund are as follows:

- \* Administration-Recreation
- \* Arts and Leisure
- \* Athletics and Recreation Services
- \* Environmental and Interpretive Services – Camp Wokanda and Sommer Park
- \* Owens Recreation Center
- \* Moonlight Coalition for Adult Learning
- \* Community Outreach
- \* Aquatics
- \* Peoria PlayHouse Children's Museum
- \* Peoria Zoo

# TAXING AT MAXIMUM RATE?

Yes

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	49.09	48.54	46.27
<b>Part Time</b>	73.98	71.82	69.41

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

- \* **ADVENTURE CAMP FOR EARLY LEARNERS**
  - Due to declining enrollments, Adventure Camp will not be offered in 2019.
- \* **AMPHITHEATRE**
  - Family Flicks will not be offered in 2019.
- \* **CAMP WOKANDA**
  - Dining hall rental fee will increase from \$900 per day to \$1,000 per weekday and from \$1,800 per weekend to \$2,000 per weekend.
  - The rental fee for the entire valley will increase from \$2,000 per weekend to \$2,200 per weekend.
  - The OA Lodge rental pricing will increase between \$50 and \$30 for each day, depending on the type of rental and number of guests.
- \* **DRAMA**
  - Camp on Stage will become a three week camp instead of two weeks. The fee will increase by \$140 per session (\$395 per session resident / \$415 per session non-resident).
  - Fine Arts Camp fee \$5 increase per week (\$135 resident/\$145 non-resident).
- \* **ENVIRONMENTAL PROGRAMMING**
  - This is a new department in 2019; it brings together the programming staff that was specifically assigned to facilities in order to allow the environmental programmers to work collaboratively together, rather than just at a specific facility. This department will report to the Deputy Director.



- \* FRANCISCAN RECREATION COMPLEX
  - In the fall, winter, and spring (September through May) the facility will close at noon on Tuesdays and Thursdays, and in the summer (June through August) the facility will be closed on Tuesdays and Thursdays.
  - The District will outsource the custodial maintenance of this facility.
- \* LAKEVIEW RECREATION CENTER
  - Summer day camps will increase \$5 per week (\$135 resident / \$145 non-resident).
  - The 2019 budget contemplates a full 12 months of activity in the newly renovated Lakeview Recreation Center.
- \* MUSIC
  - The 10 week piano lesson fee will increase from \$138 per person to \$150 per person.
- \* NOBLE CENTER
  - The auditorium rental fee structure change from pricing based on headcount to \$100 per hour, which is more consistent with the rental structure at other recreation facilities.
  - The classroom rental fee will reduce from \$75 per hour to \$40 per hour to better align with the pricing of other classroom rental space in the District.
- \* OWENS RECREATION CENTER
  - The pro shop will only sell custom orders and soft goods.
- \* PEORIA PLAYHOUSE
  - Field trips fees will increase by \$.50, making Adventure & Field Guide field trip fees \$3.50 per student and Spotlight and Explore Challenge trip fees \$5.50 per student.
  - Homeschool program fees will increase from \$5 per child to \$6 member/\$12 non-member.
  - The Maker Workshop fees will increase from \$10 for members / \$12 for non-members to \$12 for members / \$18 for non-members.
  - Annual membership fees will adjust as follows: Family or Grandparent Memberships will increase from \$90 to \$95; Premium Memberships will increase from \$130 to \$135; Non-Resident Explorer Memberships will increase from \$15 to \$25; and Supporter Memberships will increase from \$250 to \$300.
  - The Tot Time program fee will increase from \$1 per child to \$2 per child.

\* PEORIA ZOO

- The daily admission fees will increase by \$.25. The resulting daily admission fee structure will be: Adults \$9.75; Children \$6.75; and Seniors or Military \$8.75.
- The education department's breakfast learning programs will increase their fee by \$1 (\$10 member adult / \$7 member child and \$19 non-member adult / \$13 non-member child).
- Homeschool programs will increase by \$1 (\$7 member / \$14 non-member).
- The Zoomobile fee will increase from \$110 to \$125.
- The ZooCamp fees will increase slightly, prices will range from \$115 - \$170 per week for members and \$120 - \$185 per week for non-members. The pricing varies, depending on the program week and age group selected.

\* RECREATION BICYCLE SAFETY TOWN

- Group safety program fees will be reduced from \$80 per group to \$60 per group.

\* SOCCER

- Soccer fees will increase \$5 (Mighty Mites & Pee Wee \$48 resident / \$53 non-resident; 1<sup>st</sup> – 5<sup>th</sup> Grades \$53 resident / \$58 non-resident; 6<sup>th</sup> to 8<sup>th</sup> Grades \$58 resident / \$63 non-resident).

\* SOMMER PARK

- Chapel rental fee will increase from \$450 per day to \$500 per day.
- The Ancient Oaks Day Camp fee will increase \$7 per week (\$137 resident / \$147 non-resident).
- The wedding reception venue fee will increase from \$900 per day to \$950 per day.

\* SPECIAL EVENTS

- Due to saturation in the marketplace and declining participation, the Northtrail Easter Egg Hunt will not be offered in 2019.

\* YOUTH BASEBALL

- Youth baseball fee will increase by \$5 (Tee Ball \$48 resident / \$53 non-resident; Coach Pitch \$53 resident / \$58 non-resident; Minors \$58 resident / \$63 non-resident; Majors \$58 resident / \$63 non-resident).

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
Administration-Recreation	\$ (588,783)	-	*	\$ (652,501)	-	*	\$ (660,913)	-	*
Adult Sports	(3,136)	940	(3.34)	-	-	*	-	-	*
Adventure Camp	(18,775)	350	(53.64)	(8,339)	121	(68.92)	-	-	*
Amphitheatre	(20,235)	35,000	(0.58)	(16,944)	41,500	(0.41)	(8,877)	42,000	(0.21)
Aquatics Special	(15,788)	-	*	(15,478)	-	*	(6,416)	-	*
Athletic Administration	(29,332)	-	*	(17,859)	-	*	(16,969)	-	*
Book Court	12,209	23,000	*	7,181	23,000	0.31	10,916	25,000	0.44
Camp Wokanda	(105,351)	22,000	(4.79)	(104,312)	23,000	(4.54)	(79,916)	23,180	(3.45)
Central Park Pool	(52,147)	-	*	(48,977)	-	*	(48,481)	-	*
Community Outreach	(93,910)	130	(722.38)	(96,832)	157	(616.76)	(99,889)	157	(636.24)
Community Outreach Re-Entry	(20,083)	90	(223.14)	(15,591)	90	(173.23)	(15,161)	90	(168.46)
Community Recreation	(342)	550	(0.62)	(14,222)	47	(302.60)	(21,387)	320	(66.83)
Dance	(14,826)	650	(22.81)	(18,509)	625	(29.61)	(21,766)	625	(34.83)
Drama	(9,722)	987	(9.85)	(17,020)	550	(30.95)	(1,341)	347	(3.86)
Environmental Programming	-	-	*	-	-	*	(78,026)	11,249	(6.94)
Franciscan Recreation Complex	(142,415)	19,190	(7.42)	(131,092)	18,000	(7.28)	(98,540)	17,500	(5.63)
Gwynn Family Aquatics Center	(119,732)	5,474	(21.87)	(145,538)	6,889	(21.13)	(152,898)	7,225	(21.16)
Lakeview Family Aquatics Center	(107,994)	15,842	(6.82)	(3,990)	-	*	-	-	*
Lakeview Recreation Center	(95,276)	23,564	(4.04)	(117,422)	16,704	(7.03)	(124,551)	29,694	(4.19)
Leisure Services	(70,066)	108,000	(0.65)	(58,286)	81,000	(0.72)	(60,561)	81,000	(0.75)
Logan Recreation Center	(126,395)	19,500	(6.48)	(121,732)	24,000	(5.07)	(117,490)	27,000	(4.35)
Moonlight Coalition	8,587	278	30.89	(4,348)	280	(15.53)	(8,258)	300	(27.53)
Moonlighting at PIA Shop	15,191	-	*	1,460	-	*	476	-	*
Morton Square Soccer	(14,027)	260	(53.95)	(13,659)	260	(52.53)	(15,520)	260	(59.69)
Music	(2,495)	178	(14.02)	1,265	120	10.54	105	130	0.81
Noble Center	(173,315)	5,350	(32.40)	(35,103)	6,400	(5.48)	(52,497)	5,050	(10.40)
Owens Recreation Center	(76,778)	215,000	(0.36)	(73,141)	218,000	(0.34)	(77,725)	215,000	(0.36)
Peoria PlayHouse	(96,471)	77,783	(1.24)	(113,438)	70,000	(1.62)	(106,440)	70,000	(1.52)

Continued

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
Peoria Zoo	160,247	*	*	(382,633)	*	*	(244,217)	*	*
Peoria Zoological Society	-	-	*	-	-	*	-	-	*
Proctor Recreation	(476,595)	70,000	(6.81)	(493,438)	72,000	(6.85)	(490,033)	75,000	(6.53)
Recreation Safety Town	(36,933)	2,400	(15.39)	(25,422)	3,510	(7.24)	(28,502)	4,000	(7.13)
Recreation Security	-	-	*	(42,319)	-	*	(42,299)	-	*
Senior Olympics	(0)	140	(0.00)	-	-	*	-	-	*
Senior Programs	(40,525)	7,000	(5.79)	(5,598)	3,500	(1.60)	-	-	*
Soccer	(62,596)	8,250	(7.59)	(48,816)	8,500	(5.74)	(64,046)	8,525	(7.51)
Softball	(30,831)	3,062	(10.07)	(28,293)	3,330	(8.50)	(32,553)	3,600	(9.04)
Sommer Park	(134,399)	24,250	(5.54)	(121,251)	24,000	(5.05)	(98,798)	18,108	(5.46)
Special Events	(26,943)	26,000	(1.04)	(47,576)	20,000	(2.38)	(41,685)	22,000	(1.89)
Tennis	(23,366)	4,927	(4.74)	(16,092)	4,630	(3.48)	(17,833)	4,655	(3.83)
Vagabond	(16,255)	3,072	(5.29)	6,239	2,951	2.11	5,752	3,100	1.86
Youth Baseball	(43,521)	1,449	(30.04)	(41,147)	1,451	(28.36)	(47,340)	1,471	(32.18)
Youth Basketball	(6,889)	170	(40.52)	(6,153)	90	(68.37)	(7,268)	120	(60.57)
<b>Tax Support</b>	<b>\$(3,211,786)</b>	<b>874,748</b>		<b>\$(2,959,481)</b>	<b>811,025</b>		<b>\$(2,970,947)</b>	<b>833,026</b>	
<b>Surplus (Deficit) After Taxes</b>	<b>\$ 511,776</b>			<b>\$ (127,445)</b>			<b>\$ -</b>		

\* NOTE: Peoria Zoo is funded by both the Recreation Fund and the Museum Fund. The Peoria Zoo total operating tax subsidy, excluding memorial donations received and capital projects funded with memorial donations, is provided below.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
Peoria Zoo	\$ (1,296,951)	149,912	\$ (8.65)	(1,360,555)	136,320	(9.98)	\$ (1,287,377)	136,320	\$ (9.44)

# ***Recreation Fund Summary***

## ***2019 Budget***

### ***Fund Description***

*The Recreation Fund is the Peoria Park District's second largest Fund. It includes a diverse range of programming and facility offerings focused on providing a wide variety of options for sports and activities targeting people of all ages who live, work and play in the District.*

### ***Fund Changes***

*Please refer to the Fund overview for proposed changes.*

### ***Personnel Requirements:***

	<i><b>2017</b></i>	<i><b>2018</b></i>	<i><b>2019</b></i>
<i><b>Full Time</b></i>	49.09	48.54	46.27
<i><b>Part Time</b></i>	73.98	71.82	69.41

<i><b>Revenues</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Aquatics Special	\$82,756.75	\$50,095	\$63,857	\$70,301	10%
Central Park Pool	\$3,568.90	\$0	\$1	\$1	0%
Gwynn Family Aquatics Center	\$14,007.65	\$24,175	\$14,772	\$18,750	27%
Lakeview Family Aquatics Center	\$75,176.75	\$0	\$0	\$0	0%
Adventure Camp	\$6,032.21	\$13,100	\$7,700	\$0	-100%
Amphitheatre	\$13,805.51	\$15,500	\$23,100	\$25,550	11%
Book Court	\$32,824.63	\$34,000	\$30,250	\$34,000	12%
Community Recreation	\$3,745.05	\$9,113	\$11,550	\$23,100	100%
Leisure Services	\$2,816.29	\$8,700	\$8,800	\$8,700	-1%
Logan Recreation Center	\$2,079.83	\$2,000	\$3,905	\$4,100	5%
Noble Center	\$19,896.69	\$25,031	\$33,250	\$15,550	-53%
Proctor Recreation Center	\$76,674.54	\$100,000	\$75,335	\$84,390	12%
Recreation Bicycle Safety Town	\$4,302.25	\$6,800	\$6,000	\$5,975	0%
Senior Olympics	\$471.59	\$0	\$0	\$0	0%
Senior Programs	\$18,988.40	\$21,885	\$14,351	\$0	-100%
Special Events	\$23,178.34	\$38,825	\$23,415	\$30,200	29%
Vagabond Tours	\$1,138,504.90	\$953,000	\$1,027,000	\$973,000	-5%
Adult Sports	\$8,221.50	\$0	\$0	\$0	0%
Athletic Administration	\$10,026.00	\$11,485	\$10,400	\$10,400	0%
Dance	\$45,156.57	\$43,982	\$40,038	\$41,170	3%
Drama	\$60,637.87	\$67,031	\$51,263	\$60,473	18%
Franciscan Recreation Complex	\$132,303.73	\$139,223	\$106,995	\$84,550	-21%

Lakeview Rec Ctr	\$187,675.05	\$108,511	\$133,031	\$244,450	84%
Music	\$13,399.13	\$23,632	\$15,922	\$15,657	-2%
Soccer	\$85,713.20	\$109,174	\$105,877	\$103,907	-2%
Softball	\$84,583.45	\$90,200	\$78,031	\$82,510	6%
Tennis	\$19,181.12	\$20,970	\$21,364	\$20,830	-2%
Youth Baseball	\$30,765.25	\$37,567	\$31,242	\$33,220	6%
Youth Basketball	\$5,305.50	\$9,870	\$6,809	\$6,686	-2%
Community Outreach	\$59,849.40	\$43,000	\$79,475	\$101,500	28%
Community Outreach Re-Entry	\$7,008.00	\$11,000	\$11,000	\$16,000	45%
Camp Wokanda	\$92,327.19	\$103,200	\$106,250	\$107,000	1%
Enviromental Programming	\$0.00	\$0	\$0	\$223,630	0%
Sommer Park	\$145,301.03	\$149,915	\$153,308	\$19,000	-88%
Moonlight Coalition	\$108,342.78	\$126,780	\$196,394	\$195,284	-1%
Moonlight Gift Shop	\$160,083.05	\$145,500	\$153,908	\$153,000	-1%
Owens Recreation Center	\$892,263.91	\$956,395	\$914,847	\$800,300	-13%
Peoria PlayHouse	\$601,634.61	\$656,222	\$674,695	\$670,850	-1%
Peoria Zoo	\$2,004,248.32	\$1,603,909	\$1,326,293	\$1,409,235	6%
PZS Contract	\$407,980.23	\$424,907	\$444,930	\$455,970	2%
Administration Recreation	\$3,213,422.70	\$2,975,634	\$2,962,892	\$2,972,687	0%
Security	\$0.00	\$107,099	\$63,300	\$69,740	10%
<b>Total Revenues</b>	\$9,894,259.87	\$9,267,430	\$9,031,550	\$9,191,666	2%
<b>Expenditures</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Revised</b>	<b>2019 Proposed</b>	<b>% Change</b>
Aquatics Special	\$98,544.51	\$70,767	\$79,335	\$76,717	-3%
Central Park Pool	\$55,716.27	\$52,164	\$48,978	\$48,482	-1%
Gwynn Family Aquatics Center	\$133,739.55	\$145,496	\$160,310	\$171,648	7%
Lakeview Family Aquatics Center	\$183,170.44	\$0	\$3,990	\$0	-100%
Adventure Camp	\$24,807.09	\$19,936	\$16,039	\$0	-100%
Amphitheatre	\$34,040.38	\$31,297	\$40,044	\$34,427	-14%
Book Court	\$20,615.32	\$24,536	\$23,069	\$23,084	0%
Community Recreation	\$4,086.77	\$9,113	\$25,772	\$44,487	73%
Leisure Services	\$72,882.25	\$81,808	\$67,086	\$69,261	3%
Logan Recreation Center	\$128,474.59	\$132,939	\$125,637	\$121,590	-3%
Noble Center	\$193,211.86	\$104,366	\$68,353	\$68,047	0%
Proctor Recreation Center	\$553,269.46	\$574,071	\$568,773	\$574,423	1%



Recreation Bicycle Safety Town	\$41,235.22	\$35,407	\$31,422	\$34,477	10%
Senior Olympics	\$471.62	\$0	\$0	\$0	0%
Senior Programs	\$59,513.24	\$52,931	\$19,949	\$0	-100%
Special Events	\$50,121.21	\$69,185	\$70,991	\$71,885	1%
Vagabond Tours	\$1,154,759.71	\$959,955	\$1,020,761	\$967,248	-5%
Adult Sports	\$11,357.91	\$0	\$0	\$0	0%
Athletic Administration	\$39,358.10	\$40,544	\$28,259	\$27,369	-3%
Dance	\$59,982.27	\$59,990	\$58,547	\$62,936	7%
Drama	\$70,359.74	\$76,454	\$68,283	\$61,814	-9%
Franciscan Recreation Complex	\$274,718.26	\$277,102	\$238,087	\$183,090	-23%
Lakeview Rec Ctr	\$282,950.72	\$260,716	\$250,453	\$369,001	47%
Morton Sq. Soccer	\$14,026.61	\$16,334	\$13,659	\$15,520	14%
Music	\$15,894.13	\$23,334	\$14,657	\$15,552	6%
Soccer	\$148,309.01	\$164,435	\$154,693	\$167,953	9%
Softball	\$115,414.19	\$121,106	\$106,324	\$115,063	8%
Tennis	\$42,547.10	\$45,295	\$37,456	\$38,663	3%
Youth Baseball	\$74,286.11	\$88,837	\$72,389	\$80,560	11%
Youth Basketball	\$12,194.49	\$13,586	\$12,962	\$13,954	8%
Community Outreach	\$153,759.02	\$146,943	\$176,307	\$201,389	14%
Community Outreach Re-Entry	\$27,090.92	\$39,043	\$26,591	\$31,161	17%
Camp Wokanda	\$197,678.16	\$206,241	\$210,562	\$186,916	-11%
Enviromental Programming	\$0.00	\$0	\$0	\$301,656	0%
Sommer Park	\$279,700.18	\$285,889	\$274,559	\$117,798	-57%
Moonlight Coalition	\$99,755.39	\$126,123	\$200,742	\$203,542	1%
Moonlight Gift Shop	\$144,892.00	\$146,157	\$152,448	\$152,524	0%
Owens Recreation Center	\$969,042.40	\$983,829	\$987,988	\$878,025	-11%
Peoria PlayHouse	\$698,106.04	\$744,253	\$788,133	\$777,290	-1%
Peoria Zoo	\$1,844,001.75	\$1,783,590	\$1,708,926	\$1,653,452	-3%
PZS Contract	\$407,980.23	\$424,907	\$444,930	\$455,970	2%
Administration Recreation	\$590,419.72	\$679,277	\$655,912	\$662,653	1%
Security	\$0.00	\$149,474	\$105,619	\$112,039	6%
<b>Total Expenditures</b>	<b>\$9,382,483.94</b>	<b>\$9,267,430</b>	<b>\$9,158,995</b>	<b>\$9,191,666</b>	<b>0%</b>
<b>Revenues Exceeding Expenditures</b>	<b>\$511,775.93</b>	<b>\$0</b>	<b>(\$127,445)</b>	<b>\$0</b>	

# PROGRAM SUMMARIES

## \* ADMINISTRATION-RECREATION

- Recreation Administration - As the "umbrella" for Recreation Division, this budget includes all Recreation Fund taxes, expenses for the Deputy Director, support staff and a percentage of expenses for Supervisors.
- Noble Center for Park District Administration - The Noble Center houses the Park District administration offices, provides an auditorium and three classroom areas that are available for programming or private rental.
- Security – The Security personnel assist with money courier services and security at District facilities, parks and special events. The non-badged Security personnel were moved to the Recreation Fund from the Police Fund in 2018.

## \* ARTS AND LEISURE

- Adventure Camp – The Adventure Camp for Early Learners was a day camp for four and five year olds. This camp will not be offered in 2019.
- Amphitheatre - The Glen Oak Amphitheatre provides a varied program of performing arts, entertainment, and special events from May to October. The Peoria Municipal Band also plays at the Amphitheatre in the summer.
- Book Court - The Book Court accepts used books from the community and then they are resold through the book store at the Noble Center, our semi-annual book sale, and online through Amazon and EBay.
- Community Recreation – Community Recreation programs focus on social equity and outreach in areas of need. The program works with area agencies to provide supplemental programming and offer family activity nights in different geographic areas of need in the District.
- Leisure Services - The Leisure Services budget provides for playbook printing and distribution.

- Logan Recreation Center - Logan Recreation Center and the surrounding park offer a variety of amenities and programs, such as an afterschool program that includes homework help and field trips, lighted basketball courts, a water playground, rentals, adult Spanish classes, art classes, and GED classes. Peoria Public Schools also utilizes this building during the school day for its programming.
- Proctor Recreation Center - Proctor Center offers an auditorium, two gyms, a lounge, weight room, game room, basketball courts, playground and swimming pool. Programs include after school programs, Summer Fun Academy, basketball, GED class and chess club, aerobic classes, and baseball in the summer.
- Recreation Bicycle Safety Town - Bicycle Safety Town provides children and their families a safe place to learn to ride a bicycle and to practice safe riding. Youth and school groups can attend safety programs geared toward primary school ages.
- Senior Olympics - The Heart of Illinois 50+ Games and Arts is a collaboration between Pekin, Fondulac, Washington, Hollis, Chillicothe, Peoria, and Morton Park Districts. In January of 2017, the HISO Board decided to discontinue Senior Olympics.
- Senior Programs - The 50+ program offerings have been integrated into the District's general programs and are being overseen by program coordinators with expertise in the specific program offering type (i.e. sports, arts, fitness).
- Special Events – The Special Events budget includes: the Clyde West Fishing Derby at Glen Oak Park, 3<sup>rd</sup> of July Fireworks, and PNC World Wide Day of Play.
- Vagabond Tours - Vagabond Tours is a travel program that offers regional, national, and international excursions to people of all ages.

\* **ATHLETICS AND RECREATION SERVICES**

- Adult Sports - The programs in Adult Sports were moved to the Athletic Administration and Soccer budgets in 2018.
- Athletic Administration - This budget includes the Annual Sports Auction, Turkey Trot, and a sponsor donation for the Steamboat Classic.
- Dance - Dance Program provides progressive dance and fitness classes for kids and adults. Dance styles include: ballet, tap, hip-hop, and ballroom. Kids' dance programs include an annual dance recital with costumes.
- Drama – This budget includes Camp on Stage and Fine Arts Camp.
- Franciscan Recreation Complex - Franciscan Recreation Complex (FRC) features a gymnasium, multi-purpose room with kitchenette, community room, dance studio, soccer field, two baseball fields, and a playground. FRC is available for private rentals. Programs/events include an Easter Egg Hunt, a community garage sale, Motor Mites, volleyball and pickleball.
- Lakeview Recreation Center - Lakeview Recreation Center was newly renovated in 2018; it is a multipurpose facility located in Lakeview Park. This facility operates summer day camp, open gyms, youth basketball leagues, pickleball, and is available for private rentals.
- Morton Square Soccer - Morton Square Soccer is a 6 week soccer program provided in collaboration with First United Methodist Church at Morton Square Park. This budget maintains the park and fields, buys supplies, and pays officials.
- Music - The music budget provides classes in guitar technique for kids & adults as well as piano lessons. Pops Orchestra is also offered as an affiliated club.
- Soccer - This budget includes youth and adult soccer programs at Mossville, Detweiller, and Franciscan Recreation Complex, as well as programs offered

by outside organizations: Parochial League, Peoria Soccer Club, Bradley Soccer Camps, Bradley IM/Club, Happy Feet, and FC Peoria.

- Softball - This budget provides field maintenance, umpires, and softballs for the adult softball program at the Peoria Stadium. Also provides fields for Peoria Public School's sports program and various rentals.
- Tennis - Tennis instruction for ages 4 and up at Bradley, Northtrail, Sommer Park, and Richwoods High School. This budget includes tournaments, the Sweney Program, outdoor pickleball, and rentals.
- Youth Baseball - This budget provides instructors, umpires, and field maintenance for youth baseball programs. The program provides uniforms, equipment, and other supplies essential for all youth baseball leagues; administers the District's Tee Ball and Coach Pitch Leagues; and provides Pony "house" leagues.
- Youth Basketball - This budget includes Youth Basketball Skills Camp for kids age 5 through 4<sup>th</sup> grade at Lakeview Recreation Center and basketball leagues for kids age 5 through 6<sup>th</sup> grade at Lakeview Recreation Center and the RiverPlex.

**\* ENVIRONMENTAL AND INTERPRETIVE SERVICES**

- Camp Wokanda - Camp Wokanda is a 275-acre camp with 11 rental facilities and 7 group campsites. The camp has a 2 acre lake, about 5 miles of hiking trails, and is the northern trailhead for the IL River Bluff Hiking Trail.
- Environmental Programming - This is a new department in 2019; it brings together the programming staff that was specifically assigned to facilities in order to allow the environmental programmers to work collaboratively to offer environmental programming at multiple District facilities, rather than just at a specific facility. This department will report to the Deputy Director.

- Sommer Park - Sommer Park's 320 acres provides a rural atmosphere for weddings, shelter rentals, Ancient Oaks Summer Camp, and living history/environmental education programs.
- \* **OWENS RECREATION CENTER** - Owens Recreation Center is an indoor arena boasting two full-size rinks and a double multi-purpose room. The facility provides year round skating lessons, hosts recreational and competitive hockey, figure skating, public skating, birthday parties, competitions and skating exhibitions.
- \* **MOONLIGHT COALITION FOR ADULT LEARNING –**
  - Moonlight Coalition Program - Moonlight Coalition offers free drop-in GED tutoring sessions at District facilities. This program is allows people of all ages and ability levels the opportunity to work toward obtaining their high school equivalency degree.
  - Moonlight Gift Shop - The Moonlight Gift Shop operates out of the Peoria Airport. The shop features local goods, including Peoria Park District themed items. Proceeds benefit the Moonlight Coalition Program.
- \* **COMMUNITY OUTREACH**
  - Community Outreach Youth Program - Community Outreach will continue to build on the existing ELITE model and will enrich current Park District programming with elements of the ELITE model.
  - Community Outreach Re-Entry - The ELITE RE-Entry program focuses on providing soft skills training opportunities to ex-offenders creating a bridge for participants to re-enter the workforce.
- \* **AQUATICS**
  - Aquatics Special - This budget provides for purchases of lifeguard licenses, books, uniforms, and other supplies used by all aquatic facilities.
  - Central Park Pool - The Central Park Pool is an indoor aquatic facility that includes an eight lane pool with separate diving well, an open observatory



balcony, and a small fitness center. PAWW, Inc. currently leases the facility from the Peoria Park District.

- Gwynn Family Aquatics Center - Gwynn Family Aquatics Center is an outdoor facility that provides a zero-depth entry, water slide, interactive spray equipment, wet sand play area, snack/beverage service, sand volleyball, grassy sun area, and family changing area.
- Lakeview Family Aquatics Center – Lakeview Family Aquatics Center closed in 2018.
- \* **PEORIA PLAYHOUSE CHILDREN’S MUSEUM** - The Peoria PlayHouse Children's Museum provides children with the tools and inspiration they need to be explorers and creators of the world.
- \* **PEORIA ZOO** - The Peoria Zoo’s mission is to create connections that inspire an appreciation for the natural world. The Zoo’s programs focus on raising public awareness and commitment to conservation. A portion of the Peoria Zoo's budget is also expensed in the Museum Fund.
- \* **PEORIA ZOOLOGICAL SOCIETY CONTRACT** - This budget records expenses for services provided to the Peoria Zoological Society (PZS) by the Park District and the reimbursement received from PZS for those services.

# MUSEUM FUND



MUSEUM FUND



# MUSEUM FUND

Park Districts in Illinois are authorized to levy taxes specifically to support “collections, exhibitions, programming, and associated initiatives” focused on “furthering human knowledge and understanding, educating and inspiring the public, and expanding recreational and cultural resources and opportunities.”

As part of the requirements of this fund, any facility that receives support from this fund must provide free access to Illinois students (and teachers) who visit on a field trip and must also be open with no admission fee at least 52 days per year, 6 of which must be between June and August each year.

This fund includes budgets for the following:

- \* Administration-Museum
- \* Forest Park Nature Center
- \* Luthy Botanical Garden
- \* Portions of Peoria Zoo
- \* Tawny Oaks

# TAXING AT MAXIMUM RATE?

Yes

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	7.30	7.30	4.16
<b>Part Time</b>	2.28	2.17	1.24

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

### \* FOREST PARK NATURE CENTER

- The Trail Head Nature Store will downsize to an outlet for birdseed and feeders only, beginning in 2019. This contraction will result in reduction of full and part time hours that were dedicated to the store. The Environmental Programming Department will be housed in the Nature Center, and will manage the birdseed and feeder sales.
- The Nature Center's hours of operation will adjust seasonally. From April through October the exhibit area of the Nature Center will be open Tuesday – Sunday 9:00 am – 5:00 pm. From November through March the exhibit area of the Nature Center will be open Tuesday – Saturday 9:00 am – 5:00 pm. Staff will assess and strive to make the facility's restrooms available to hikers outside of the exhibit area hours.

### \* LUTHY BOTANICAL GARDEN

- Luthy's program planning will be incorporated into the Environmental Programming Department's efforts.
- The volume of greenhouse plantings, landscaping, and conservatory collections will be assessed for opportunities to scale back to a volume that can be handled by two horticulturalists and one manager.

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
Administration-Museum	-	-	*	-	-	*	-	-	*
Forest Park Nature Center	\$ (242,703)	116,000	(2.09)	\$ (244,641)	116,000	(2.11)	\$ (153,416)	115,200	(1.33)
Luthy Botanical Garden	\$ (330,811)	28,000	(11.81)	\$ (317,754)	28,000	(11.35)	\$ (256,481)	27,463	(9.34)
* Peoria Zoo	(938,268)	-	*	(977,922)	-	*	(1,043,160)	-	*
Tawny Oaks/Stewardship	(35,102)	4,000	*	(40,313)	6,000	*	(42,297)	6,000	*
<b>Tax Support</b>	<b>\$(1,549,810)</b>	<b>148,000</b>		<b>\$(1,584,157)</b>	<b>150,000</b>		<b>\$(1,495,354)</b>	<b>148,663</b>	
<b>Surplus (Deficit) After Taxes</b>	<b>\$ 2,926</b>			<b>\$ 3,527</b>			<b>\$ -</b>		

\* NOTE: Peoria Zoo is funded by both the Recreation Fund and the Museum Fund. Peoria Zoo facility per user subsidy/visit totals are provided in the Recreation Fund Overview.

# ***Museum Fund Summary***

## ***2019 Budget***

### ***Fund Description***

The Museum Fund is a special revenue fund used to account for the operations of the District's museums, which are: Forest Park Nature Center, Luthy Botanical Garden, a portion of Peoria Zoo, and Tawny Oaks.

### ***Fund Changes***

Please refer to the Fund overview for proposed changes.

### ***Personnel Requirements:***

	<i><b>2017</b></i>	<i><b>2018</b></i>	<i><b>2019</b></i>		
<i><b>Full Time</b></i>	7.3	7.3	4.16		
<i><b>Part Time</b></i>	2.28	2.17	1.24		

  

<i><b>Revenues</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Administration Museum	\$1,549,810.24	\$1,596,390	\$1,584,157	\$1,495,354	-6%
Forest Park Nature Center	\$131,409.04	\$135,900	\$140,535	\$8,120	-94%
Luthy Botanical Garden	\$86,912.98	\$79,700	\$83,263	\$86,470	4%
Tawny Oaks/Stewardship	\$877.00	\$1,700	\$6,805	\$575	-92%
<i><b>Total Revenues</b></i>	\$1,769,009.26	\$1,813,690	\$1,814,760	\$1,590,519	-12%
<i><b>Expenditures</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Forest Park Nature Center	\$374,112.26	\$390,290	\$385,176	\$161,536	-58%
Luthy Botanical Garden	\$417,723.87	\$406,467	\$401,017	\$342,951	-14%
Peoria Zoo	\$938,267.51	\$975,098	\$977,922	\$1,043,160	7%
Tawny Oaks/Stewardship	\$35,978.76	\$41,835	\$47,118	\$42,872	-9%
<i><b>Total Expenditures</b></i>	\$1,766,082.40	\$1,813,690	\$1,811,233	\$1,590,519	-12%
<i><b>Revenues Exceeding Expenditures</b></i>	\$2,926.86	\$0	\$3,527	\$0	

# PROGRAM SUMMARIES

- \* **ADMINISTRATION-MUSEUM** – The Administration-Museum budget includes all Museum Fund taxes received.
- \* **FOREST PARK NATURE CENTER** - Forest Park Nature Center is a dedicated 540 acre Illinois State Nature Preserve with over 7 miles of hiking trails, an interpretive center, and a nature store. This property is owned by the Forest Park Foundation; Peoria Park District manages the property on the Foundation's behalf.
- \* **LUTHY BOTANICAL GARDEN** - Luthy Botanical Garden strives to promote the understanding & appreciation of botany & horticulture. In addition, the Botanical Garden provides interactive recreational & education opportunities for all ages.
- \* **PORTIONS OF THE PEORIA ZOO** - A portion of the Peoria Zoo's budget is expensed in the Museum Fund. The main section of the Peoria Zoo budget is provided in the Peoria Zoo Department in the Recreation Fund.
- \* **TAWNY OAKS** - The Tawny Oaks budget reflects the operation of the Field Station and the maintenance of the grounds, all buildings, and five mile trail system in Singing Woods Nature Preserve.

# RIVERPLEX RECREATION AND WELLNESS CENTER

RIVERPLEX RECREATION  
AND WELLNESS CENTER





# RIVERPLEX RECREATION AND WELLNESS CENTER

The RiverPlex Recreation and Wellness Center operates in cooperation with OSF Saint Francis Medical Center.

This fund includes budgets for the following:

- \* RiverPlex Fitness Operations
- \* RiverPlex Recreation
- \* RiverPlex Grounds

## TAXING AT MAXIMUM RATE?

Yes

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	12.30	12.30	11.70
<b>Part Time</b>	46.99	44.65	44.32

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

# KEY CHANGES PROPOSED FOR 2019

- \* RIVERPLEX RECREATION OPERATION

- The RiverPlex summer, winter, and spring break day camps will increase \$5.00 per week per participant. This fee increase will keep the RiverPlex Camp pricing consistent with the District-wide day camp pricing strategy.

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
RiverPlex-Fitness Operations	\$ -	282,000	*	\$ -	274,000	*	\$ -	280,000	*
RiverPlex-PPD Recreation	-	200,000	*	(64,003)	185,000	(0.35)	(54,212)	220,000	(0.25)
RiverPlex Grounds	-	-	*	-	-	*	-	-	*
<b>Tax Support</b>	<b>\$ -</b>	<b>482,000</b>		<b>\$ (31,504)</b>	<b>459,000</b>		<b>\$ (54,212)</b>	<b>500,000</b>	
<b>Surplus (Deficit) After Taxes</b>	<b>\$ -</b>			<b>\$ (32,499)</b>			<b>\$ -</b>		

# ***RiverPlex Fund Summary***

## ***2019 Budget***

### ***Fund Description***

The RiverPlex Recreation and Wellness Center is a joint effort between OSF Saint Francis Medical Center and the Peoria Park District. The facility is made up of three separate operations; fitness, recreation, and OSF phase II and III cardiac rehabilitation. Descriptions of both the fitness and recreation operations are included in the department overviews. The third component, OSF Saint Francis, provides a myriad of health and wellness options along with their cardiac rehabilitation function.

### ***Fund Changes***

Please refer the the Fund overview for proposed changes.

### ***Personnel Requirements:***

	<i><b>2017</b></i>	<i><b>2018</b></i>	<i><b>2019</b></i>		
<i><b>Full Time</b></i>	12.3	12.3	11.7		
<i><b>Part Time</b></i>	46.99	44.65	44.32		

  

<i><b>Revenues</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
RiverPlex - Fitness Operations	\$3,759,371.14	\$3,941,964	\$3,818,485	\$3,812,621	0%
RiverPlex - PPD Rec	\$1,408,733.90	\$1,445,376	\$1,441,006	\$1,473,127	2%
RiverPlex Grounds	\$16,069.40	\$16,380	\$16,336	\$16,335	0%
<i><b>Total Revenues</b></i>	\$5,184,174.44	\$5,403,720	\$5,275,827	\$5,302,083	0%
<i><b>Expenditures</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
RiverPlex - Fitness Operations	\$3,759,371.14	\$3,941,964	\$3,818,485	\$3,812,621	0%
RiverPlex - PPD Rec	\$1,408,733.90	\$1,445,376	\$1,473,505	\$1,473,127	0%
RiverPlex Grounds	\$16,069.40	\$16,380	\$16,336	\$16,335	0%
<i><b>Total Expenditures</b></i>	\$5,184,174.44	\$5,403,720	\$5,308,326	\$5,302,083	0%
<i><b>Revenues Exceeding Expenditures</b></i>	\$0.00	\$0	(\$32,499)	\$0	

# PROGRAM SUMMARIES

- \* **RIVERPLEX-FITNESS OPERATIONS** – The Fitness Operation has a fully equipped fitness center with cardiovascular and strength-training equipment, an elevated 1/8 mile walking/jogging track, a members-only gymnasium, two group exercise studios, sauna, steam room, Kidz Korner supervised playroom, on-site cardiopulmonary rehabilitation and physical therapy, personal training, and massage therapy. The indoor AquaPlex features a zero-depth splash pool, lazy river, therapy-pool, lap-pool, and whirlpool.
- \* **RIVERPLEX-PPD OPERATIONS** – Arena activities include the rock climbing wall, open basketball, open volleyball, basketball leagues, volleyball leagues, flag football leagues, special events, birthday parties, day camps, and much more. The purchase of a RiverPlex membership is not needed in order to participate in any of the aforementioned arena activities.
- \* **RIVERPLEX GROUNDS** – The RiverPlex Grounds includes the costs associated with landscaping and maintenance of the grounds outside of the facility.

# RIVERFRONT



# RIVERFRONT

The RiverFront Fund supports activities managed by the Peoria Park District on the Peoria Riverfront. Many of the activities hosted on the Peoria Riverfront are focused on concerts offered by local promoters, while others are collaborative efforts with various community organizations, which help to enrich the Riverfront experience.

Departments include:

- \* Erin Feis
- \* Fine Arts Fair
- \* Fireworks (Red, White and Boom)
- \* Gateway Building
- \* Oktoberfest
- \* RiverFront Administration
- \* Soul Fest
- \* The Landing

## TAXING AT MAXIMUM RATE?

Yes

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	4	4	4
<b>Part Time</b>	4.52	3.76	3.25

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

- \* There are no proposed changes for 2019.



# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
Administration-RiverFront	\$ (117,809)	260,000	(0.45)	\$ (187,384)	250,000	(0.75)	\$ (194,725)	250,000	(0.78)
Erin Feis	(19,253)	7,500	(2.57)	2,360	8,000	0.30	\$ 2,513	8,000	0.31
Fine Art Fair	1,127	5,500	0.20	1,270	6,500	0.20	\$ 1,020	6,500	0.16
Fireworks	7,455	100,000	0.07	2,705	100,000	0.03	\$ 84	100,000	0.00
Gateway Building	-	-	*	-	-	*	\$ -	-	*
Gateway Building Maintenance	-	-	*	-	-	*	\$ -	-	*
Oktoberfest	(3,171)	8,200	(0.39)	(1,789)	9,000	(0.20)	\$ (1,685)	8,500	(0.20)
Soul Fest	22,071	4,500	4.90	(12,789)	4,000	(3.20)	\$ (5,407)	3,500	(1.54)
The Landing	111,075	75,000	1.48	66,713	70,000	0.95	\$ 61,016	70,000	0.87
<b>Tax Support</b>	<b>\$ (98,198)</b>	<b>460,700</b>	<b>\$ -</b>	<b>\$ (108,209)</b>	<b>447,500</b>	<b>\$ (0.29)</b>	<b>\$ (137,184)</b>	<b>446,500</b>	<b>\$ (0.31)</b>
<b>Surplus (Deficit) After Taxes</b>	<b>\$ 99,693</b>			<b>\$ (20,705)</b>			<b>\$ -</b>		

# ***RiverFront Events Fund Summary***

## ***2019 Budget***

### ***Fund Description***

The RiverFront Events Fund is a special revenue fund used to account for the programs provided on Peoria's riverfront. This fund includes the management of the Gateway Building for the City of Peoria. Revenues are primarily generated through event admission fees, food and beverage sales, event sponsorships, and facility rentals. Some property taxes levied for municipal recreation purposes are included as revenues for this fund.

### ***Fund Changes***

Please refer to the Fund overview for proposed changes.

### ***Personnel Requirements:***

	<i><b>2017</b></i>	<i><b>2018</b></i>	<i><b>2019</b></i>		
<i><b>Full Time</b></i>	4	4	4		
<i><b>Part Time</b></i>	4.52	3.76	3.25		

  

<i><b>Revenues</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Administration Riverfront	\$271,016.69	\$260,857	\$257,444	\$281,384	9%
Erin Feis	\$208,690.01	\$193,500	\$179,500	\$179,500	0%
Fine Art Fair	\$90,233.37	\$124,300	\$40,300	\$40,300	0%
Fireworks	\$49,936.19	\$23,400	\$35,604	\$28,400	-20%
Gateway Building	\$102,422.53	\$113,000	\$99,643	\$103,641	4%
Gateway Building Maintenance	\$10,104.36	\$11,550	\$9,251	\$11,550	25%
Oktoberfest	\$137,780.78	\$133,800	\$130,300	\$130,300	0%
Soul Fest	\$90,279.01	\$56,000	\$73,218	\$76,300	4%
The Landing	\$1,103,582.85	\$690,500	\$920,960	\$902,500	-2%
<i><b>Total Revenues</b></i>	\$2,064,045.79	\$1,606,907	\$1,746,220	\$1,753,875	0%
<i><b>Expenditures</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Administration Riverfront	\$290,627.46	\$320,910	\$336,619	\$338,925	1%
Erin Feis	\$227,942.97	\$197,889	\$177,140	\$176,987	0%
Fine Art Fair	\$89,106.87	\$112,673	\$39,030	\$39,280	1%
Fireworks	\$42,481.53	\$24,814	\$32,899	\$28,316	-14%
Gateway Building	\$102,422.53	\$113,000	\$99,643	\$103,641	4%
Gateway Building Maintenance	\$10,104.36	\$11,550	\$9,251	\$11,550	25%
Oktoberfest	\$140,951.47	\$133,916	\$132,089	\$131,985	0%
Soul Fest	\$68,207.87	\$65,562	\$86,007	\$81,707	-5%
The Landing	\$992,507.89	\$626,593	\$854,247	\$841,484	-1%
<i><b>Total Expenditures</b></i>	\$1,964,352.95	\$1,606,907	\$1,766,925	\$1,753,875	-1%
<i><b>Revenues Exceeding Expenditures</b></i>	\$99,692.84	\$0	(\$20,705)	\$0	

# PROGRAM SUMMARIES

- \* **ERIN FEIS** – This event was rebranded as Peoria Irish Fest in 2017, it is an annual three day Irish festival on the RiverFront. The festival is a collaboration between the Peoria Park District and the St. Patrick Society of Peoria, and showcases Irish heritage through song, dance, food, drink, and cultural exhibits.
- \* **FINE ART FAIR** – The Fine Art Fair is a three-day event on the Peoria Riverfront featuring 150 local and national juried artists. This event is organized and run in collaboration with the Peoria Art Guild.
- \* **FIREWORKS (RED, WHITE AND BOOM)** – The annual Red, White, and Boom! Fourth of July fireworks show is a joint effort between the Peoria Park District, the City of Peoria, Alpha Media, and Unity Point Health.
- \* **GATEWAY BUILDING** – The City of Peoria owns the Gateway Building, and it is through a partnership with the City that the Park District provides programming and management of the Gateway Building. The Gateway Building is a focal point of Peoria's RiverFront, and is available for private rental.
- \* **GATEWAY BUILDING MAINTENANCE** – Gateway Maintenance budget is a contract service with the City of Peoria for building custodial maintenance. The budget consists of supplies and maintenance needed to operate the Gateway Building and outdoor restrooms.
- \* **OKTOBERFEST** – The Park District & the German American Society work in partnership to organize Oktoberfest. The 3-day event showcases German heritage through song, dance, food, drink and cultural exhibits. The District and German American Society also continue to partner with Peoria Jaycees to host the Das Bier Run 5K at Oktoberfest.
- \* **RIVERFRONT ADMINISTRATION** – The RiverFront Administration budget includes property tax revenue, miscellaneous event proceeds, and support. In addition, this budget covers wages and benefits, division-wide supplies, equipment, services and event expenses for RiverFront staff and functions.

- \* **SOUL FEST** – River City Soul Fest is a music festival that features live Gospel and R&B music, as well as merchants, and food.
- \* **THE LANDING** – The Landing budget consists of the management and programming of the CEFCU Center Stage at The Landing. The events offered at the Landing include The CEFCU Jazz Series, concerts, and rental events. The Landing budget also includes concerts that were facilitated through private promoters on the Riverfront.

GOLF

GOLF



# GOLF



The Peoria Park District's Golf Fund includes the revenues and expenses associated with the operations and maintenance of the following programs of the District's golf system:

- \* Administration/Operations-Golf
- \* Detweiller Golf Course
- \* Golf Equipment Maintenance
- \* Golf Learning Center
- \* Kellogg Golf Course
- \* Madison Golf Course
- \* Newman Golf Course

## TAXING AT MAXIMUM RATE?

Yes

# PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	9.91	8.93	8.95
<b>Part Time</b>	28.57	25.45	25.50

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

- \* **ADMINISTRATION/OPERATIONS-GOLF**
  - In 2019, season passes will increase \$50 for all pass categories and the continuation of a single rate for residents and non-residents.
  - 18 hole leagues have historically paid 9 hole green fee and 9 hole cart fees will be increased to an 18 hole league rate.
- \* **GOLF LEARNING CENTER**
  - A \$.50 increase is budgeted for the medium, large and extra-large range ball buckets.

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Rounds of Golf	Per Round Subsidy	Revenue Over Expenses (Deficit)	Rounds of Golf	Per Round Subsidy	Revenue Over Expenses (Deficit)	Rounds of Golf	Per Round Subsidy
Administration/Operations-Golf	\$ (212,337)	-	*	\$ (271,944)	-	*	\$ (302,345)	-	*
Detweiller Golf Course	(33,596)	5,258	(6.39)	(821)	-	*	-	-	*
Golf Equipment Maintenance	(232,832)	-	*	(170,926)	-	*	(184,301)	-	*
Golf Learning Center	10,655	-	*	(4,750)	-	*	(7,475)	-	*
Kellogg Golf Course	(22,578)	50,920	(0.44)	18,050	45,611	0.40	40,508	45,611	0.89
Madison Golf Course	(232,723)	17,987	(12.94)	(109,531)	16,322	(6.71)	(106,709)	16,322	(6.54)
Newman Golf Course	(128,379)	23,123	(5.55)	(85,958)	21,701	(3.96)	(67,474)	21,701	(3.11)
<b>Tax Support</b>	<b>\$(1,058,710)</b>	<b>97,288</b>	<b>\$ (8.76)</b>	<b>\$(1,013,462)</b>	<b>83,634</b>	<b>\$ (7.48)</b>	<b>\$(627,796)</b>	<b>83,634</b>	<b>\$ (7.51)</b>
<b>Surplus (Deficit) After Taxes</b>	<b>\$ 206,920</b>			<b>\$ 387,582</b>			<b>\$ -</b>		



# ***Golf Fund Summary 2019 Budget***

## ***Fund Description***

The Peoria Park District's Golf Fund includes the revenues and expenses associated with the operations and maintenance of the following programs of the District's golf system: Detweiller Golf Course, Golf Operations/Administration, Golf Equipment Maintenance, Golf Learning Center, Kellogg Golf Course, Madison Golf Course, and Newman Golf Course.

## ***Fund Changes***

Please refer to the Fund overview for proposed changes.

## ***Personnel Requirements:***

	<i><b>2017</b></i>	<i><b>2018</b></i>	<i><b>2019</b></i>		
<i><b>Full Time</b></i>	9.91	8.93	8.95		
<i><b>Part Time</b></i>	28.57	25.45	25.5		

  

<i><b>Revenues</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Administration Golf	\$1,075,280.46	\$1,037,281	\$1,028,674	\$641,196	-38%
Detweiller Operation	\$72,034.37	\$0	\$0	\$0	0%
Equipment Maintenance	\$1,151.53	\$0	\$784	\$0	-100%
Golf Learning Center-Maint	\$8,818.04	\$0	\$0	\$0	0%
Golf Learning Center-Oper	\$279,809.53	\$258,125	\$264,835	\$289,600	9%
Kellogg Maintenance	\$119.99	\$0	\$270	\$0	-100%
Kellogg Operation	\$939,560.87	\$944,462	\$976,540	\$1,031,096	6%
Madison Maintenance	\$770.00	\$0	\$0	\$0	0%
Madison Operation	\$341,716.66	\$336,470	\$357,194	\$380,050	6%
Newman Maintenance	\$33,740.02	\$0	\$31,186	\$27,000	-13%
Newman Operation	\$474,304.20	\$462,593	\$489,554	\$518,459	6%
Shea Stadium Contract	\$45,608.25	\$33,300	\$44,205	\$45,000	2%
<i><b>Total Revenues</b></i>	<i><b>\$3,272,913.92</b></i>	<i><b>\$3,072,231</b></i>	<i><b>\$3,193,242</b></i>	<i><b>\$2,932,401</b></i>	<i><b>-8%</b></i>
<i><b>Expenditures</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Administration Golf	\$228,907.57	\$343,237	\$287,156	\$315,745	10%
Detweiller Maintenance	\$79,420.88	\$0	\$821	\$0	-100%
Detweiller Operation	\$26,209.50	\$0	\$0	\$0	0%
Equipment Maintenance	\$233,983.35	\$220,284	\$171,710	\$184,301	7%
Golf Learning Center-Maint	\$105,252.32	\$117,538	\$107,788	\$114,016	6%
Golf Learning Center-Oper	\$172,719.91	\$168,813	\$161,797	\$183,059	13%

Kellogg Maintenance	\$717,272.79	\$747,349	\$709,055	\$744,360	5%
Kellogg Operation	\$244,986.35	\$249,618	\$249,705	\$246,228	-1%
Madison Maintenance	\$465,804.17	\$436,000	\$366,002	\$379,472	4%
Madison Operation	\$109,405.67	\$102,652	\$100,723	\$107,287	7%
Newman Maintenance	\$455,275.90	\$470,674	\$434,030	\$436,207	1%
Newman Operation	\$181,196.76	\$182,766	\$172,668	\$176,726	2%
Shea Stadium Contract	\$45,558.75	\$33,300	\$44,205	\$45,000	2%
<b><i>Total Expenditures</i></b>	\$3,065,993.92	\$3,072,231	\$2,805,660	\$2,932,401	5%
<b><i>Revenues Exceeding Expenditures</i></b>	\$206,920.00	\$0	\$387,582	\$0	

# PROGRAM SUMMARIES

- \* **GOLF OPERATIONS/ADMINISTRATION** – Golf Administration is responsible for the management of the entire Golf Division including special projects, capital improvements, tournaments, outings, marketing, and other administrative expenses. Property tax support is also included in the Golf Administration budget.
- \* **DETWEILLER GOLF COURSE** – Detweiller Golf Course was a 9 hole course that closed in 2018.
- \* **GOLF EQUIPMENT MAINTENANCE** – The Golf Equipment Maintenance budget is responsible for administrative expenses, purchasing, maintaining, repairing and replacing golf course equipment and golf cars. Preventative maintenance schedules have been developed to ensure maximum usable life.
- \* **GOLF LEARNING CENTER** – The Golf Learning Center includes indoor and outdoor practice facilities, allowing golfers to practice the game year-round. The outdoor area offers a 9-hole Pitch & Putt Course, practice putting greens and sand bunker, and a driving range consisting of re-created hole layouts and all-weather tees. The indoor Center provides an indoor putting green, a practice area with nets, a full-service pro shop, and food service. The Golf Learning Center budget is responsible for Golf Learning Center grounds, equipment, pro shop operation, snack shop operation, driving range, and Pitch and Putt Course.
- \* **KELLOGG GOLF COURSE** – Kellogg Golf Course offers a 6,399 yard, 18 hole course with bent grass fairways and greens. The facility also offers an Executive 9 Hole, 2,744 yard course. Kellogg's budget is responsible for Kellogg Golf Course grounds, equipment, pro shop operation, and snack shop operation.
- \* **MADISON GOLF COURSE** – Madison Golf Course is a 5,332 yard, 18 hole course and is conveniently located near West Peoria. It offers level terrain and very few hazards, making it a favorite of senior golfers and those looking for a care-free and relaxing round. The Madison budget is responsible for Madison Golf Course grounds, equipment, pro shop operation, and snack shop operation.
- \* **NEWMAN GOLF COURSE** – Newman Golf Course is a scenic, irrigated, 6,467 yard, 18 hole course that provides challenging steep terrain, moderate ravines, deep bunkers and numerous mature trees, and is popular with low to medium handicap golfers. Newman Golf Course budget is responsible for Newman Golf Course grounds, equipment, pro shop operation, and snack shop operation.

# DETWEILLER MARINA



# DETWEILLER MARINA

The Peoria Park District operates the Detweiller Marina and an adjacent park through an operating agreement with Detweiller Playground, Incorporated, an entity that represents the Detweiller Trust.

Any annual operating shortfalls are covered by the trust and no tax dollars are used to support the operation of the marina or the park.

## TAXING AT MAXIMUM RATE?

Not Applicable

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	1.04	1.04	0
<b>Part Time</b>	1.21	1.16	0

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

- \* In the fall of 2018, the Detweiller Playground, Incorporated Board voted to close the marina operations at the end of 2018, and discontinue their operating agreement with Peoria Park District to manage the marina.

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy
Detweiller Marina	\$ -	21	*	\$ -	21	*	\$ -	21	*
<b>Tax Support</b>	\$ -			\$ -			\$ -		
<b>Surplus (Deficit) After Taxes</b>	\$ -			\$ -			\$ -		

# ***Detweiller Marina Fund Summary***

## ***2019 Budget***

### ***Fund Description***

For over 50 years, the Peoria Park District has had a contract with the Detweiller Playground Inc. to operate Detweiller Marina and North Playground. The Detweiller Marina Fund accounts for all of the revenues generated and expenses associated with operating the Marina and Playground. No property tax dollars are included in this fund.

### ***Fund Changes***

Please refer to the Fund overview for proposed changes.

### ***Personnel Requirements:***

	<i><b>2017</b></i>	<i><b>2018</b></i>	<i><b>2019</b></i>		
<i><b>Full Time</b></i>	1.04	1.04	0		
<i><b>Part Time</b></i>	1.21	1.16	0		

  

<i><b>Revenues</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Detweiller Marina	\$207,577.33	\$219,683	\$226,536	\$0	-100%
<i><b>Total Revenues</b></i>	\$207,577.33	\$219,683	\$226,536	\$0	-100%

  

<i><b>Expenditures</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Detweiller Marina	\$207,577.33	\$219,683	\$226,536	\$0	-100%
<i><b>Total Expenditures</b></i>	\$207,577.33	\$219,683	\$226,536	\$0	-100%

  

<i><b>Revenues Exceeding Expenditures</b></i>	\$0.00	\$0	\$0	\$0	
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# GENERAL FUND



GENERAL FUND





# GENERAL FUND

The General Fund focuses on the general operation of our District. The fund supports the maintenance of the District's parks, including more than 50 miles of trails, numerous scenic areas and picnic areas, and many playgrounds. All of these amenities are provided at no cost to our users and provide enjoyment and wellness opportunities for those who live, work and play in our District.

This fund also supports services that assist in the maintenance and development of facilities, as well as providing marketing services, human resources, business administration, and other supports necessary to operate at a high level.

The divisions included in the General Fund are:

- \* Administration and Business
- \* Human Resources
- \* Marketing and Public Relations
- \* Planning, Design and Construction
- \* Parks

Please note that capital projects that are donation, grant, or debt certificate funded are also included in the Administration and Business Department in the General Fund. Since these sources of revenue and the timing of capital project expenses can vary from year to year, the General Fund can experience significant increases or decreases in fund totals.

# TAXING AT MAXIMUM RATE?

Yes

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	63.11	63.34	61.13
<b>Part Time</b>	33.10	27.02	25.87

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

- \* **ADMINISTRATION-GENERAL**
  - The Administration and Business Division is budgeting to cut one full-time position in 2019.
- \* **MARKETING AND PUBLIC RELATIONS**
  - Marketing budget decrease of \$20,000
- \* **PARKS**
  - In 2019, the park maintenance part-time payroll budgets are budgeted to decrease nearly 1%.

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy
Administration General	\$ 811,013	-	*	\$ 702,083	-	*	\$ 733,653	-	*
Administration Office Maintenance	-	-	*	(123,145)	-	*	(109,813)	-	*
Administration Parks	(325,423)	-	*	(354,331)	-	*	(402,602)	-	*
Arborist	(98,956)	-	*	(87,154)	-	*	(92,614)	-	*
Bradley Park	(293,878)	140	(2,099.13)	(318,087)	140	(2,272.05)	(340,312)	140	(2,430.80)
Carpenters	(64,889)	-	*	(72,645)	-	*	(69,045)	-	*
County Complex	-	-	*	-	-	*	-	-	*
Courthouse	-	-	*	-	-	*	-	-	*
Debt Certificates	(149,606)	-	*	(149,935)	-	*	(125,304)	-	*
Detweiller Park	(326,591)	760	(429.72)	(326,767)	760	(429.96)	(335,768)	760	(441.80)
Donovan Park	(108,708)	135	(805.25)	(124,430)	135	(921.70)	(119,481)	135	(885.04)
Equipment Service	(275,833)	-	*	(322,469)	-	*	(323,077)	-	*
Glen Oak Park	(306,140)	117	(2,616.58)	(325,586)	117	(2,782.79)	(332,405)	117	(2,841.07)
Grand View Drive Park	(232,375)	180	(1,290.97)	(241,837)	180	(1,343.54)	(255,075)	180	(1,417.08)
Hanna City	19	-	*	-	-	*	-	-	*
Heavy Equipment	(201,139)	-	*	(227,192)	-	*	(225,147)	-	*
Horticulture Services	-	-	*	-	-	*	-	-	*
Human Resources	(222,703)	-	*	(223,517)	-	*	(225,540)	-	*
Information Technology	-	-	*	(120,077)	-	*	(191,324)	-	*
John H. Gwynn, Jr. Park	(16,130)	17	(948.83)	(15,712)	17	(924.24)	(26,368)	17	(1,551.06)
Lakeview Park	(147,705)	40	(3,692.63)	(120,234)	40	(3,005.85)	(119,574)	40	(2,989.35)
Landscape Construction	(188,783)	-	*	(182,735)	-	*	(196,147)	-	*
Maintenance & Repair	(161,678)	-	*	(143,827)	-	*	(126,215)	-	*
Marketing & Public Relations	(161,814)	-	*	(149,962)	-	*	(129,314)	-	*
Park Forestry	(207,784)	-	*	(160,489)	-	*	(178,669)	-	*
Peoria Players	(121)	-	*	15	-	*	69	-	*
Planning, Design and Construction	(251,287)	-	*	(280,768)	-	*	(258,485)	-	*
Purchasing	(343,189)	-	*	(377,727)	-	*	(376,051)	-	*

Continued

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy	Revenue Over Expenses (Deficit)	Acres	Per Acre Subsidy
Recreation Maintenance	(45,767)	-	*	(50,537)	-	*	(61,132)	-	*
RiverFront Park	6,245	-	*	-	-	*	-	-	*
Robinson Park	(28,788)	675	(42.65)	(26,051)	675	(38.59)	(26,355)	675	(39.04)
Small Parks	(523,978)	2,199	(238.23)	(489,830)	2,199	(222.75)	(529,478)	2,199	(240.78)
Trewyn Park & Pavilion	(84,815)	21	(4,038.79)	(78,269)	21	(3,727.10)	(79,436)	21	(3,782.67)
Unallocated Costs	(2,071)	-	*	(22,145)	-	*	(23,463)	-	*
<b>Tax Support</b>	<b>\$(4,633,291)</b>			<b>\$(4,443,222)</b>			<b>\$(4,419,168)</b>		
<b>Surplus (Deficit) After Taxes</b>	<b>\$ 830,023</b>			<b>\$ 179,797</b>			<b>\$ -</b>		

\* Note: Surplus (Deficit) After Taxes excludes the Debt Certificates Department, as these funds are reserved for specific capital projects

# *General Fund Summary*

## *2019 Budget*

### *Fund Description*

*The General Fund focuses on the general operation of our District. The fund supports the maintenance of the District's parks, including more than 50 miles of trails, numerous scenic areas and picnic areas, and many playgrounds. All of these amenities are provided at no cost to our users and provide enjoyment and wellness opportunities for those who live, work and play in our District.*

*This fund also supports services that assist in the maintenance and development of facilities, as well as providing marketing and print services, human resources, business administration, and other supports necessary to operate at a high level.*

### *Fund Changes*

*Please refer to the key changes section of the overview for proposed changes.*

### *Personnel Requirements:*

	<i>2017</i>	<i>2018</i>	<i>2019</i>
<i>Full Time</i>	63.11	63.34	61.13
<i>Part Time</i>	33.1	27.02	25.87

<i>Revenues</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2018 Revised</i>	<i>2019 Proposed</i>	<i>% Change</i>
Administration General	\$10,697,268.13	\$12,604,704	\$11,770,236	\$10,224,946	-13%
Debt Certificates	\$764.96	\$500	\$500	\$300	-40%
Information Technology	\$0.00	\$88,415	\$80,000	\$75,000	-6%
Purchasing	\$384,875.95	\$386,000	\$340,250	\$340,000	0%
Unallocated Costs	\$150,607.75	\$156,460	\$172,780	\$190,459	10%
County Complex	\$22,493.05	\$26,931	\$22,744	\$23,281	2%
Courthouse	\$19,767.22	\$18,592	\$17,358	\$17,750	2%
Hanna City	\$15,689.50	\$16,629	\$12,396	\$12,662	2%
Horticulture Services	\$14,001.65	\$10,196	\$9,965	\$9,965	0%
RiverFront Park	\$346,159.15	\$315,488	\$254,466	\$255,383	0%
Human Resources Administration	\$32,985.00	\$33,000	\$33,747	\$34,325	2%
Arborist	\$50,220.34	\$47,169	\$51,167	\$52,319	2%
Carpenters	\$124,789.11	\$116,566	\$127,285	\$130,456	2%
Equipment Service	\$223,030.52	\$230,265	\$233,005	\$238,240	2%
Heavy Equipment	\$130,836.55	\$134,216	\$104,800	\$133,482	27%
Landscape Construction	\$173,873.43	\$170,467	\$140,000	\$173,873	24%
Maintenance and Repair	\$275,981.23	\$280,083	\$267,055	\$269,379	1%
Park Forestry	\$205,508.14	\$210,459	\$200,000	\$200,000	0%
Peoria Players	\$17,609.97	\$15,027	\$15,288	\$15,555	2%
Marketing & Public Relations Admin	\$17,103.50	\$20,350	\$1,285	\$0	-100%

Administration Office Maintenance	\$0.00	\$16,003	\$8,100	\$7,200	-11%
Administration Parks	\$0.00	\$0	\$188	\$0	-100%
Bradley Park	\$15,174.21	\$11,539	\$9,734	\$11,575	19%
Detweiller Park	\$28,740.40	\$38,603	\$37,408	\$40,468	8%
Donovan Park	\$3,664.14	\$1,123	\$13,525	\$26,700	97%
Glen Oak Park	\$10,465.63	\$8,026	\$4,700	\$5,630	20%
Grand View Drive Park	\$6,371.75	\$6,019	\$7,534	\$6,451	-14%
John H. Gwynn, Jr. Park	\$13,820.35	\$13,454	\$14,180	\$3,950	-72%
Lakeview Park	\$71,927.29	\$35,092	\$35,977	\$39,785	11%
Recreation Maintenance	\$72,662.25	\$60,431	\$65,511	\$60,000	-8%
Robinson Park	\$2,125.00	\$1,500	\$1,750	\$2,300	31%
Small Parks	\$102,405.56	\$110,192	\$106,231	\$94,779	-11%
Trewyn Park	\$26,827.11	\$25,561	\$29,915	\$29,981	0%
Planning, Design, and Construction	\$155,459.53	\$165,000	\$138,000	\$169,000	22%
<b>Total Revenues</b>	\$13,413,208.37	\$15,374,060	\$14,327,080	\$12,895,194	-10%
<b>Expenditures</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Revised</b>	<b>2019 Proposed</b>	<b>% Change</b>
Administration General	\$5,252,963.88	\$7,411,531	\$6,624,931	\$5,072,125	-23%
Debt Certificates	\$150,371.38	\$266,541	\$150,435	\$125,604	-17%
Information Technology	\$0.00	\$211,961	\$200,077	\$266,324	33%
Purchasing	\$728,065.29	\$770,153	\$717,977	\$716,051	0%
Unallocated Costs	\$152,679.18	\$181,927	\$194,925	\$213,922	10%
County Complex	\$22,493.05	\$26,931	\$22,744	\$23,281	2%
Courthouse	\$19,767.22	\$18,592	\$17,358	\$17,750	2%
Hanna City	\$15,670.50	\$16,629	\$12,396	\$12,662	2%
Horticulture Services	\$14,001.65	\$10,196	\$9,965	\$9,965	0%
RiverFront Park	\$339,913.92	\$315,488	\$254,466	\$255,383	0%
Human Resources Administration	\$255,687.68	\$260,425	\$257,264	\$259,865	1%
Arborist	\$149,176.30	\$141,508	\$138,321	\$144,933	5%
Carpenters	\$189,677.79	\$197,943	\$199,930	\$199,501	0%
Equipment Service	\$498,863.24	\$574,368	\$555,474	\$561,317	1%
Heavy Equipment	\$331,975.54	\$366,816	\$331,992	\$358,629	8%
Landscape Construction	\$362,656.08	\$348,631	\$322,735	\$370,020	15%
Maintenance and Repair	\$437,658.84	\$473,378	\$410,882	\$395,594	-4%

Park Forestry	\$413,292.59	\$411,959	\$360,489	\$378,669	5%
Peoria Players	\$17,731.28	\$15,027	\$15,273	\$15,486	1%
Marketing & Public Relations Admin	\$178,917.94	\$157,682	\$151,247	\$129,314	-15%
Administration Office Maintenance	\$0.00	\$129,899	\$131,245	\$117,013	-11%
Administration Parks	\$325,423.41	\$349,476	\$354,519	\$402,602	14%
Bradley Park	\$309,052.57	\$357,358	\$327,821	\$351,887	7%
Detweiller Park	\$355,331.00	\$362,071	\$364,175	\$376,236	3%
Donovan Park	\$112,372.44	\$134,913	\$137,955	\$146,181	6%
Glen Oak Park	\$316,605.88	\$338,733	\$330,286	\$338,035	2%
Grand View Drive Park	\$238,747.16	\$241,789	\$249,371	\$261,526	5%
John H. Gwynn, Jr. Park	\$29,950.45	\$33,137	\$29,892	\$30,318	1%
Lakeview Park	\$219,632.37	\$190,959	\$156,211	\$159,359	2%
Recreation Maintenance	\$118,428.96	\$129,997	\$116,048	\$121,132	4%
Robinson Park	\$30,912.87	\$28,283	\$27,801	\$28,655	3%
Small Parks	\$626,383.52	\$630,319	\$596,061	\$624,257	5%
Trewyn Park	\$111,641.71	\$109,383	\$108,184	\$109,417	1%
Planning, Design, and Construction	\$406,746.14	\$426,098	\$418,768	\$427,485	2%
<b>Total Expenditures</b>	<b>\$12,732,791.83</b>	<b>\$15,640,101</b>	<b>\$14,297,218</b>	<b>\$13,020,498</b>	<b>-9%</b>
<b>Revenues Exceeding Expenditures</b>	<b>\$680,416.54</b>	<b>(\$266,041)</b>	<b>\$29,862</b>	<b>(\$125,304)</b>	

# PROGRAM SUMMARIES

## \* ADMINISTRATION AND BUSINESS

- ADMINISTRATION GENERAL – The Administration and Business Department includes the operating expenses for the Park Board, Executive Director's office, and the business division staff located in the Noble Center. This department reports grant revenues and expenses, reimbursements from other departments for maintenance services, administrative expenses, district wide health plan expenses, and provides centralized purchasing activities.
- DEBT CERTIFICATES – This department records the debt certificate proceeds and project costs for the debt certificates sold in 2014 and 2015. The Lakeview Recreation Center and erosion control projects, funded by these debt certificates, are still under construction.
- INFORMATION TECHNOLOGY – This budget is responsible for the costs associated with the Information Technology Department.
- PURCHASING – This budget is responsible for the costs associated with the Purchasing Department including the purchase and reimbursement of warehouse stock.
- UNALLOCATED COSTS – The unallocated costs budget is responsible for gasoline and diesel fuel costs that are allocated to specific budgets when dispensed. This budget also includes the fees paid by the District for the landfill and park housing rent and expenses.

\* **HUMAN RESOURCES** – The Human Resources Department provides the full scope of human resource services for the District and coordinates the District's volunteer program.

\* **MARKETING AND PUBLIC RELATIONS** – The Marketing and Public Relations Department provides funding for the District-wide development and



implementation of marketing plans, strategy, placement, design, and production of marketing materials and media.

- \* **PLANNING, DESIGN & CONSTRUCTION** – The Planning Design & Construction Department is involved in the planning and design of new District facilities, renovation of existing parks and facilities, and long range capital planning for the District.

- \* **PARKS**

- ADMINISTRATION OFFICE MAINTENANCE – The Administration Office Maintenance budget is responsible for the general maintenance and utilities at the Bonnie W. Noble Center for Park Administration, which houses the District's general and recreation administration staff.
- ADMINISTRATION PARKS – The Parks Administration budget is responsible for the administration and supervision of the Parks Division.
- ARBORIST – Park arborists provide District-wide turf and tree care, which includes growing, planting, fertilizing, mulching, watering, and insect and disease control.
- BRADLEY PARK – Bradley Park is a 130-acre park that includes three playground areas, a picnic shelter, two sand volleyball courts, a tennis center, an 18-hole disc golf course, the Japanese Garden Area, Corn Stock Theatre, two dog parks, one baseball field and Bradley University's softball field.
- CARPENTERS – The Carpenters are responsible for general building construction, roof maintenance, glazing, hardware installation, cabinet making, and construction of some park signs. The carpenters are also involved in remodeling projects at many Park District facilities.
- COUNTY COMPLEX – The County Complex budget provides landscape maintenance for the County Jail, the former Bel-Wood Nursing Home, and

the Juvenile Detention Center grounds. These services are performed under an intergovernmental agreement with the County of Peoria.

- COURTHOUSE – The Courthouse budget provides landscape maintenance work at the Courthouse Plaza and Grounds. These services are performed under an intergovernmental agreement with the County of Peoria.
- DETWEILLER PARK – Detweiller Park is a 785-acre park that includes woods and trails, 12 soccer fields, a rugby field and a football field, a sand volleyball court, a X-Country course, 2 playgrounds, picnic shelters, a sled hill, and a BMX and an RC track. Staff also maintains Green Valley Camp, Galena Marina, Detweiller Riverside, and the north end of the RI Greenway.
- DONOVAN PARK – Donovan Park is a 143-acre park that currently offers walking trails, a native prairie planting, a cross country course utilized by local schools and Bradley University, and is home to the Peoria Astronomical Society's Northmoor Observatory. Staff continues to develop and assess a master plan for the park.
- EQUIPMENT SERVICE – Equipment Service is responsible for maintenance and repair of the District's 26 cars, 78 trucks, 89 tractors/utility vehicles, 87 riding mowers, and hundreds of miscellaneous equipment and small power tools.
- GLEN OAK PARK – Glen Oak Park is the home of the Glen Oak Amphitheatre, Peoria Zoo, Luthy Botanical Garden, and the Peoria PlayHouse Children's Museum. The Park also offers a rentable picnic shelter, the Kinsey Picnic shelter, six tennis courts, fishing in the lagoon, and three playgrounds.
- GRAND VIEW DRIVE PARK – Grand View Drive Park includes flower displays, a picnic shelter, a baseball field, panoramic views of the IL River Valley, a sand volleyball court, and two playgrounds. Grand View Drive staff also provides maintenance for the Central Section of the Rock Island Greenway.

- HANNA CITY – The Hanna City budget provides landscape maintenance work at the Hanna City site, which is owned by Peoria County. These services are performed under an intergovernmental agreement with the County of Peoria.
- HEAVY EQUIPMENT – The Heavy Equipment Crew is responsible for the Park District's snow removal, roadway maintenance, welding, hauling, erosion control work, grading and construction.
- HORTICULTURE SERVICES – The Horticulture Services budget provides planting and maintenance services associated with the City of Peoria's downtown summer flower baskets. The number and type of baskets planted and serviced is determined by the City in the spring.
- JOHN H. GWYNN, JR. PARK – John H. Gwynn, Jr. Park is a 17-acre urban park. The Park offers a baseball field, a soccer field, four lighted basketball courts, a picnic shelter, two playgrounds, a community garden and walking trails.
- LAKEVIEW PARK – Lakeview Park is a special use park that is home to the Noble Center for Park District Administration, Peoria Players Theatre, Girl Scouts, Owens Center, Lakeview Recreation Center and the Lakeview Branch Library.
- LANDSCAPE CONSTRUCTION – Landscape Construction is responsible for the District's landscape work, concrete work, playground maintenance work, and other projects as assigned.
- MAINTENANCE & REPAIR – The Maintenance & Repair crew is responsible for the maintenance and repair of the District's plumbing fixtures and systems, irrigation equipment, and the pool filtration systems. Crew members also maintain electrical and lighting systems for the Park District.

- PARK FORESTRY – Park Forestry's primary function is to preserve and protect the health of the Park District's forests. The park forestry crew prunes, uplifts and removes dead, diseased or dangerous trees.
- PEORIA PLAYERS – The Peoria Players budget provides for building and mechanical system repairs at the Peoria Players Theatre.
- RECREATION MAINTENANCE – The Recreation Maintenance staff provides athletic field maintenance for Recreation Division programs, and support services for other programs.
- RIVERFRONT PARK – The RiverFront Park budget provides general park landscape maintenance for the Peoria RiverFront Park area. These services are performed under an intergovernmental agreement with the City of Peoria.
- ROBINSON PARK – Robinson Park is a 630-acre conservation/recreational park site, which is maintained by Detweiller Park maintenance staff. The Park includes 6 miles of IL River Bluffs Trail, a dedicated nature preserve, a trailhead area, a picnic area and shelter, and a swing set.
- SMALL PARKS – Small Parks Crew is responsible for the operation and landscape maintenance of 27 neighborhood parks and the mowing of various athletic fields on Peoria Public School District sites.
- TREWYN PARK – Trewyn Park is one of the four original Peoria Park District park locations. The park contains the Trewyn Pavilion, picnic areas, a spray fountain, 2 playgrounds, a garden site and a Head Start Program site.

# POLICE FUND



POLICE FUND



# POLICE FUND

The Peoria Park District Police Department is responsible for the protection of the general public, prevention of crime and the protection of the natural resources and facilities of the Park District. Park Police Officers provide district-wide daily patrols, saturation patrols, money courier services, crowd control, special details, traffic control and general security assistance at many special events.

Departments include:

- \* Police Administration
- \* Police Explorer Program

## TAXING AT MAXIMUM RATE?

Yes

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	6.20	5.50	5.50
<b>Part Time</b>	2.79	1.75	1.75

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

- \* There are no changes proposed for 2019.

# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
Police Administration	\$ (590,893)	-	*	\$ (522,554)	-	*	\$ (544,736)	-	*
Police Explorer	\$ 3,248	-	*	1,500	-	*	\$ (800)	-	*
<b>Tax Support</b>	<b>\$ (623,705)</b>	<b>-</b>		<b>\$ (549,342)</b>	<b>-</b>		<b>\$ (545,536)</b>	<b>-</b>	
<b>Surplus (Deficit) After Taxes</b>	<b>\$ 36,060</b>			<b>\$ 28,288</b>			<b>\$ -</b>		



# ***Police Fund Summary***

## ***2019 Budget***

### ***Fund Description***

The Peoria Park District Police Department is responsible for the protection of the general public, prevention of crime and the protection of the natural resources and facilities of the Park District. Park Police Officers provide district-wide daily patrols, saturation patrols, money courier services, crowd control, special details, traffic control and general security assistance at many special events. The Police Fund also includes the Police Explorer program.

### ***Fund Changes***

Please refer to the Fund overview for proposed changes.

### ***Personnel Requirements:***

	<i><b>2017</b></i>	<i><b>2018</b></i>	<i><b>2019</b></i>		
<i><b>Full Time</b></i>	6.2	5.5	5.5		
<i><b>Part Time</b></i>	2.79	1.75	1.75		

  

<i><b>Revenues</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Administration	\$725,200.37	\$617,920	\$595,992	\$596,186	0%
Explorer	\$3,600.00	\$3,000	\$3,500	\$1,200	-66%
<i><b>Total Revenues</b></i>	\$728,800.37	\$620,920	\$599,492	\$597,386	0%
<i><b>Expenditures</b></i>	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
Administration	\$692,388.43	\$612,620	\$569,204	\$595,386	5%
Explorer	\$352.00	\$8,300	\$2,000	\$2,000	0%
<i><b>Total Expenditures</b></i>	\$692,740.43	\$620,920	\$571,204	\$597,386	5%
<i><b>Revenues Exceeding Expenditures</b></i>	\$36,059.94	\$0	\$28,288	\$0	

# PROGRAM SUMMARIES

- \* **POLICE ADMINISTRATION** – The Park Police Officers provide district-wide routine daily patrols, saturation patrols, money courier services, crowd control, special details, traffic control, and general security assistance for Park District special events.
- \* **POLICE EXPLORER** – The Park District Explorer Post 464 is a career education program that provides young adults between the ages of 15 and 20 years old, the opportunity to increase their knowledge of the law enforcement field while improving leadership skills and promoting teamwork and responsibility.

# NON-OPERATING FUNDS

NON-OPERATING FUNDS



# NON-OPERATING FUNDS

The Illinois Park District Code also provides taxing authority to support the non-operating functions of the District.

These functions include:

- \* **Audit:** covers the costs associated with the annual audit of the District's financial statements.
- \* **Bond and Interest:** principal and interest payments for outstanding general obligation park bonds.
- \* **FICA:** District's portion of Social Security and Medicare for all employees.
- \* **IMRF:** District's contribution to the Illinois Municipal Retirement Fund.
- \* **Liability:** Risk management program and the quarterly contributions to the Park District Risk Management Agency (PDRMA) for general liability.
- \* **Paving and Lighting:** street and parking lot lighting within parks and some roadway and/or parking improvements.
- \* **Workers' Compensation and Unemployment:** Workers' compensation coverage and unemployment compensation costs

# TAXING AT MAXIMUM RATE?

Audit Fund - No

Bond & Interest Fund – Not Applicable

FICA Fund – Not Applicable

IMRF Fund – Not Applicable

Liability Fund – Not Applicable

Paving & Lighting Fund – Yes

Workers' Comp. & Unemployment Fund – Not Applicable

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b><u>Audit Fund</u></b>			
Full Time	-	-	-
Part Time	-	-	-
<b><u>Bond &amp; Interest Fund</u></b>			
Full Time	-	-	-
Part Time	-	-	-
<b><u>FICA Fund</u></b>			
Full Time	-	-	-
Part Time	-	-	-
<b><u>IMRF Fund</u></b>			
Full Time	-	-	-
Part Time	-	-	-
<b><u>Liability Fund</u></b>			
Full Time	2.05	2.05	2.30
Part Time	.43	.39	.39
<b><u>Paving &amp; Lighting Fund</u></b>			
Full Time	-	-	-
Part Time	-	-	-
<b><u>Workers' Comp. &amp; Unemployment Fund</u></b>			
Full Time	-	-	-
Part Time	-	-	-

# KEY CHANGES PROPOSED FOR 2019

## \* AUDIT FUND

- The annual audit fee for 2019 is increasing to \$34,750 (\$1,000 or 2.9% increase from 2018).

## \* BOND & INTEREST FUND

- The 2019 budget assumes a total of \$5 million in general obligation bond issues in March 2019 (\$3,500,000 in Non-Taxable GO and \$1,500,000 in Taxable GO). The estimated maturity schedules are as follows: Non-Taxable GO: \$1,000,000 on December 1, 2019, \$2,500,000 on December 1, 2020; and Taxable GO: \$1,500,000 on December 1, 2019.

## \* IMRF FUND

- The Park District's contribution rate for 2019 will decrease from 10.24% to 7.87%.

## \* LIABILITY FUND

- The Park District's liability coverages are expected to increase by 2% and property coverage is anticipated to increase by 3%.

## \* PAVING & LIGHTING FUND

- The 2018 budget includes \$18,000 for a curb and gutter project in Glen Oak Park.

## \* WORKERS' COMPENSATION & UNEMPLOYMENT

- In 2018, the District is anticipating a 3.5% increase in workers' compensation & unemployment expenses.

# FINANCIAL SUMMARY

Following is a three year breakdown of the revenues over expenses or deficit per non-operating fund.

Fund	2017 Actual Revenue Over Expenses (Deficit)	2018 Revised Budget Revenue Over Expenses (Deficit)	2019 Proposed Budget Revenue Over Expenses (Deficit)
Audit	\$ (38)	\$ 1,559	\$ -
Bond & Interest	518	38,208	-
FICA	93,774	62,160	-
IMRF	130,021	80,123	-
Liability	83,734	27,009	-
Paving & Lighting	39,479	63,868	-
Workers' Comp. & Unemployment	100,314	87,691	-

# ***Audit Fund Overview***

## ***2019 Budget***

### ***Division***

*Business*

### ***Fund Description***

*The Audit Fund provides the funding for the annual audit of the District's financial statements. This fund is fully supported by tax revenue. The Audit Fund does have a maximum tax rate, but is not currently taxing at maximum rate.*

### ***Fund Changes***

*Please refer to the Fund overview for proposed changes.*

	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
<i><b>Revenues</b></i>	\$32,761.62	\$33,750	\$35,714	\$34,750	-3%
<i><b>Expenditures</b></i>	\$32,800.00	\$33,750	\$34,155	\$34,750	2%
<i><b>Revenues Exceeding Expenditures</b></i>	(\$38.38)	\$0	\$1,559	\$0	



# ***Bond & Interest Fund Overview***

## ***2019 Budget***

### ***Division***

*Business*

### ***Fund Description***

*The Bond and Interest Fund pays the principal and interest payments for outstanding general obligation park bonds. This fund is fully supported by tax revenue. Illinois State Statute limits the amount of general obligation bonds the Park District may have outstanding, there is no maximum tax rate for the principal and interest payment of the outstanding general obligation bonds.*

### ***Fund Changes***

*Please refer to the Fund overview for proposed changes.*

	<b><i>2017 Actual</i></b>	<b><i>2018 Budget</i></b>	<b><i>2018 Revised</i></b>	<b><i>2019 Proposed</i></b>	<b><i>% Change</i></b>
<b><i>Revenues</i></b>	\$5,242,307.17	\$5,371,805	\$5,413,595	\$5,779,663	7%
<b><i>Expenditures</i></b>	\$5,241,789.17	\$5,371,805	\$5,375,387	\$5,779,663	8%
<b><i>Revenues Exceeding Expenditures</i></b>	\$518.00	\$0	\$38,208	\$0	

# ***FICA Fund Overview***

## ***2019 Budget***

### ***Division***

*Business*

### ***Fund Description***

*This fund pays for the District's (employer's) portion of Social Security and Medicare for all employees. This fund does not have a maximum tax rate.*

### ***Fund Changes***

*The employer's rate will remain 7.65% for Social Security and Medicare.*

	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
<i><b>Revenues</b></i>	\$1,061,439.37	\$1,013,500	\$1,042,160	\$1,000,000	-4%
<i><b>Expenditures</b></i>	\$967,665.68	\$1,013,500	\$980,000	\$1,000,000	2%
<i><b>Revenues Exceeding Expenditures</b></i>	\$93,773.69	\$0	\$62,160	\$0	

# ***IMRF Fund Overview***

## ***2019 Budget***

***Division***

*Business*

***Fund Description***

*This fund pays the Park District's contribution to the Illinois Municipal Retirement Fund (IMRF) for the provision of pension and disability benefits for qualifying employees. This fund does not have a maximum tax rate.*

***Fund Changes***

*Please refer to the Fund overview for proposed changes.*

	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
<i><b>Revenues</b></i>	\$1,140,171.76	\$1,037,000	\$1,070,123	\$1,067,000	0%
<i><b>Expenditures</b></i>	\$1,010,150.76	\$1,037,000	\$990,000	\$1,067,000	8%
<i><b>Revenues Exceeding Expenditures</b></i>	\$130,021.00	\$0	\$80,123	\$0	

# ***Liability Fund Overview***

## ***2019 Budget***

### ***Division***

*Business*

### ***Fund Description***

*The Liability Fund provides funding for the District's risk management program and the quarterly contributions to the Park District Risk Management Agency (PDRMA) for general liability, auto liability, public officials liability, employment practices liability, law enforcement liability, pollution liability, and property coverages. This fund does not have a maximum tax rate.*

### ***Fund Changes***

*Please refer to the Fund overview for proposed changes.*

	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
<i><b>Revenues</b></i>	\$650,226.64	\$602,379	\$616,382	\$653,319	6%
<i><b>Expenditures</b></i>	\$566,492.81	\$602,379	\$589,373	\$653,319	11%
<i><b>Revenues Exceeding Expenditures</b></i>	\$83,733.83	\$0	\$27,009	\$0	

# ***Paving & Lighting Fund Overview 2019 Budget***

***Division***

*Business*

***Fund Description***

*The Paving and Lighting Fund pays for street and parking lot lighting within the parks and some roadway and/or parking improvements. The Paving and Lighting Fund does have a maximum tax rate, and is currently taxing at the maximum rate.*

***Fund Changes***

*Please refer to the Fund overview for proposed changes.*

	<i><b>2017 Actual</b></i>	<i><b>2018 Budget</b></i>	<i><b>2018 Revised</b></i>	<i><b>2019 Proposed</b></i>	<i><b>% Change</b></i>
<i><b>Revenues</b></i>	\$108,478.12	\$110,000	\$108,868	\$86,000	-21%
<i><b>Expenditures</b></i>	\$68,999.15	\$78,000	\$45,000	\$86,000	91%
<i><b>Revenues Exceeding Expenditures</b></i>	\$39,478.97	\$32,000	\$63,868	\$0	

# ***Workers' Comp. & Unemployment Fund Overview 2019 Budget***

## ***Division***

*Business*

## ***Fund Description***

*This fund pays for the Park District's workers' compensation coverage and unemployment compensation costs. The Park District Risk Management Agency (PDRMA) provides the District's workers' compensation coverage. This fund does not have a maximum tax rate.*

## ***Fund Changes***

*Please refer to the Fund overview for proposed changes.*

	<b><i>2017 Actual</i></b>	<b><i>2018 Budget</i></b>	<b><i>2018 Revised</i></b>	<b><i>2019 Proposed</i></b>	<b><i>% Change</i></b>
<b><i>Revenues</i></b>	\$529,961.15	\$518,890	\$536,133	\$476,664	-11%
<b><i>Expenditures</i></b>	\$429,646.77	\$518,890	\$448,442	\$476,664	6%
<b><i>Revenues Exceeding Expenditures</i></b>	\$100,314.38	\$0	\$87,691	\$0	

**HISRA**



# HISRA

The Heart of Illinois Special Recreation Association (HISRA) is a special revenue fund and is a cooperative programming effort provided by the Peoria Park District, Morton Park District, Chillicothe Park District, and Washington Park District. Each District provides property tax support at a tax rate of 2 cents annually. Since HISRA is a special revenue fund cooperative, it utilizes its operating budget net revenues to fund capital expenditures, which includes building improvements and vehicles.

## TAXING AT MAXIMUM RATE?

No

## PERSONNEL REQUIREMENTS

	2017	2018	2019
<b>Full Time</b>	4	4	4
<b>Part Time</b>	13.02	12.23	13.00

Note: Part time is reflected as full time equivalents (FTE), calculated by dividing annual part time hours worked by the number of annual hours a full time employee would be expected to work (2,080 hours).

## KEY CHANGES PROPOSED FOR 2019

\* There are no proposed changes for 2019.



# FINANCIAL SUMMARY

Following is a three year breakdown of (tax support) or surplus and the resulting per user (subsidy) by program.

Facility/Program	2017 Actual			2018 Revised Budget			2019 Proposed Budget		
	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy	Revenue Over Expenses (Deficit)	Annual Participants/ Visits	Per Participant Subsidy
HISRA Administration	\$ (271,210)	2,212	*	\$ (314,536)	2,225	*	\$ (333,314)	2,300	*
HISRA Camp Free To Be	(109,332)	133	*	(101,648)	120	*	(95,167)	130	*
<b>Peoria Tax Support</b>	<b>\$ (439,528)</b>			<b>\$ (450,000)</b>			<b>\$ (428,600)</b>		
<b>Surplus (Deficit) After Taxes</b>	<b>\$ 58,985</b>		<b>\$ (162.28)</b>	<b>\$ 33,816</b>		<b>\$ (177.48)</b>	<b>\$ 119</b>		<b>\$ (176.33)</b>

# *Heart of Illinois SRA Fund Summary*

## *2019 Budget*

### *Fund Description*

The Heart of Illinois SRA is a cooperative extension of the Chillicothe, Morton, Peoria, and Washington Park Districts. A broad range of programs and services provide appropriate, adapted and accessible recreation opportunities for individuals with disabilities and special needs. The Heart of Illinois SRA also provides inclusion services for its member districts.

### *Fund Changes*

Please refer to the Fund overview for proposed changes.

### *Personnel Requirements:*

	<i>2017</i>	<i>2018</i>	<i>2019</i>		
<i>Full Time</i>	4	4	4		
<i>Part Time</i>	13.02	12.23	13		

  

<i>Revenues</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2018 Revised</i>	<i>2019 Proposed</i>	<i>% Change</i>
Administration	\$835,495.60	\$846,218	\$920,885	\$854,967	-7%
Camp Free To Be	\$109,729.04	\$116,000	\$110,308	\$120,000	9%
<b>Total Revenues</b>	\$945,224.64	\$962,218	\$1,031,193	\$974,967	-5%
<i>Expenditures</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2018 Revised</i>	<i>2019 Proposed</i>	<i>% Change</i>
Administration	\$667,177.72	\$721,637	\$785,421	\$759,681	-3%
Camp Free To Be	\$219,061.50	\$215,507	\$211,956	\$215,167	2%
<b>Total Expenditures</b>	\$886,239.22	\$937,144	\$997,377	\$974,848	-2%
<b>Revenues Exceeding Expenditures</b>	\$58,985.42	\$25,074	\$33,816	\$119	

# PROGRAM SUMMARIES

- \* **HISRA ADMINISTRATION** - The Administration budget includes all full time staff costs as well as all costs associated with HISRA's general recreation programming, special events, Special Olympics, Adapted Sports, member district general recreation inclusion costs, the operation of the HISRA facility, vehicles and offices.
- \* **HISRA CAMP FREE TO BE** - The Camp budget includes all staff, supply and other costs associated with operating HISRA's camp programs as well as all member district inclusion costs associated with participation in day camps and related activities.

# APPENDICES



# Appendix A

## Financial Policies

Peoria Park District's financial policies support the District's mission, values and priorities and provide a framework for the budget process and day to day operations. In order to ensure the sound financial management of the District, the following financial policies have been adopted by the Peoria Park District.

### **Sources of Revenue-**

1. **Property Taxes** – Illinois Statutes limit the amount of total property tax that can be levied by the District. In complying with these requirements, the levy for each fund shall be based upon an evaluation of its fiscal health, non-property tax revenues and the opportunities for non-levy revenue growth, the level of planned expenditures, and cash flow requirements. Property tax revenues shall be projected using conservative estimates based on historical information, current levels of collection, and equalized assessed valuation estimates.
2. **User Fees** - The District establishes fees and charges for services which benefit specific users more than the general public. To the maximum extent feasible and appropriate, fees and charges shall be established to recover the total cost of delivering the service.
3. **Alternative Funding Sources** – For both the operating budget and the capital budget, the District shall work to establish partnerships with other public and private entities and to secure grants to recover some of our annual operating expenses and capital expenses for facility acquisition and improvement projects. When evaluating prospective partnerships or grant applications, the amount of matching funds required, the in-kind services to be provided, and the on-going operating and capital costs shall be considered.
4. **Revenue Diversification and Stabilization** - The District will work to develop additional revenue sources to limit the impact of lower revenues from any single revenue source.

### **Operating Budget –**

1. The District shall adopt a balanced budget with annual revenues sufficient to pay all expected annual expenditures.
2. One time revenues shall not be used to pay annual operating expenses. The District shall differentiate between on-going or annual operating revenues and one-time revenues in order to provide the assurance that one-time revenues are not budgeted to pay annual operating expenses.
3. The District shall maintain a cost recovery system to ensure that to the maximum extent feasible, the costs of a service are matched to the fees received for this service. Matching the fees paid for a service to the cost to deliver that service assists the District in identifying areas where increased operational efficiencies would be most beneficial, enhanced revenues may be possible, or a change in the allocation of District resources should be considered.

4. The annual operating budget shall provide for compliance with all applicable local, state, and federal statutory requirements. Examples include Illinois Park District Code, minimum wage increases, Patient Protection and Affordable Care Act (Health Care Reform), United States Department of Agriculture, Illinois Department of Public Health, Illinois Accessibility Code, and Clean Water Act.
5. The annual operating budget shall comply with all Park District policies. Examples include the District's policies for historical preservation, scholarships, and purchasing.
6. The annual operating budget shall provide for meeting the requirements of certifying or sanctioning agencies. Examples include Association of Zoos and Aquariums, Payment Card Industry Data Security Standards, Government Accounting Standards Board, Consumer Product Safety Commission, National Fire Protection Association, Ellis and Associates, and Park District Risk Management Agency.
7. District staff shall continually monitor economic conditions, revenue sources, and expenses in order to make adjustments as necessary to end the year as close to breakeven as possible. If District staff anticipates a significant variation from budget, the Park Board will be advised of the cause and possible adjustments that could be made to limit any negative financial impact on the District.
8. District staff is responsible for maintaining a budgetary control system to monitor adherence to the approved budget. This system shall include monthly reports comparing actual revenues and expenditures to the approved budget.

#### **Capital Budget –**

1. Capital projects are prioritized for funding on the following basis:
  - a. Capital improvements or equipment needed for the safety of the District's employees and users.
  - b. Contractual commitments such as alternate revenue source bond payments.
  - c. Capital projects necessary to comply with statutory or regulatory requirements.
  - d. Capital projects that ensure proper maintenance of District facilities.
  - e. Capital projects that reduce or help to control annual operating costs.
  - f. Capital projects that improve service delivery or enhance service levels.
2. A five year capital improvement plan shall be maintained and submitted to the Park Board annually as part of the budget process. The capital improvement plan should provide sufficient funds for the regular repair and maintenance of District capital assets and endeavor to schedule projects so that total capital expenditures do not fluctuate significantly from one year to the next.
3. Capital projects are primarily funded through the sale of general obligation park bonds. Capital projects may also be funded through grants, donations, annual or one-time revenues, and the sale of alternative revenue source bonds or debt certificates.

#### **Debt Financing –**

1. Debt financing shall generally be utilized only for capital projects that have a useful life that will exceed the term of the financing.
2. The District annually issues general obligation park bonds for capital projects. The projects to be funded by the annual bond issue shall be submitted to the Park Board for approval during the budget process along with the five year capital improvement plan.

3. Illinois Statutes limit the amount of outstanding general obligation park bonds to .575 percent of the District's equalized assessed valuation.
4. Illinois statutes limit the District's total debt outstanding to 2.875 percent of the District's equalized assessed valuation. Alternate Revenue Source bonds do not count towards the District's total debt limitation.
5. Prior to the sale of debt, a funding or revenue source(s) must be designated to make the principal and interest payments throughout the term of the financing.

#### **Fund Balances –**

1. At least annually the District will review the fund balances including restricted, committed, assigned and unassigned balances to determine if any changes should be considered.
2. For fund balances that are committed, Park Board action is required to establish, modify or rescind the specific purpose for which funds have been committed. This action may be in accordance with restrictions requested by external third parties. Example of a committed fund balance account is the Peoria Zoo memorial reserve account for zoo improvements.
3. For fund balances that are assigned, District staff may establish or make changes to these accounts with the concurrence of the Finance Committee. Examples of assigned fund balance accounts are land acquisition reserve, roadway improvements reserve, and OPEB (Other Post Employment Benefit) reserve.
4. Funds where property taxes have been levied for a restricted purpose have restricted fund balance accounts. The amounts shall be maintained separately to ensure compliance with the specific purpose for which property taxes were levied.
5. The total of restricted fund balance accounts, unassigned fund balance accounts, and the assigned account in the general fund for building repairs and improvements shall be sufficient to meet the District's cash flow requirements. This includes sufficient funding to pay expenses prior to the collection of property taxes without short term borrowing.

#### **Financial Management and Reporting –**

1. District staff shall maintain a comprehensive system of internal controls designed to protect the District's assets from loss, theft, or misuse and to compile reliable information for the preparation of the District's financial statements in conformity with Generally Accepted Accounting Principles.
2. The District shall prepare its comprehensive annual financial report in compliance with the standards established by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Award program.

# Appendix B

## Fund Descriptions

In governmental accounting, all financial transactions are organized within funds. A fund contains a group of accounts segregated for specific purposes. All financial transactions related to these purposes are recorded in the accounts of the fund. Each fund is self-balancing and are often established for a specific purpose that is required by state statute and cannot be used for any other purpose.

The Peoria Park District maintains the following funds:

**Audit Fund** – The Audit Fund is a special revenue fund that accounts for the expenses related to the audit of the District’s Comprehensive Annual Financial Report. This is a requirement under Illinois State Statutes. The funding source for this requirement is property taxes.

**Bond and Interest Fund** – The Bond and Interest Fund accounts for the payment of principal and interest payments due on general obligation park bonds that were issued to finance capital improvements. Property taxes levied at the time of the issuance of general obligation park bonds are the primary source of revenue for this fund.

**Detweiller Marina Fund** – For over 50 years, the Peoria Park District has had a contract with the Detweiller Playground Inc. to operate Detweiller Marina. The Detweiller Marina Fund accounts for all of the revenues generated and expenses associated with operating the marina. No property tax dollars are included in this fund.

**Federal Insurance Contribution Act (FICA) Fund** – This fund is a special revenue fund that accounts for the employer’s contribution to social security. Property taxes levied for paying social security expenses are the primary source of revenue for this fund.

**General Fund** – The General Fund is a major fund and is the general operating fund of the District. This fund accounts for administration, maintenance of parks, internal service charges, and capital projects funded through grants and donations. The property taxes received for corporate purposes as well as the operation and maintenance of park buildings and roadways are included in the General Fund.

**Golf Fund** – The Golf Fund is a special revenue fund used to account for the operations and maintenance of the District’s four golf courses and the golf learning center. Revenues are generated primarily through fees received for services provided. This includes season ticket sales, green fees, golf car fees, food and beverage sales, merchandise sales and various golf outings and tournaments. Some property taxes levied for municipal recreation purposes are included as revenues for this fund.



**Heart of Illinois SRA** – The Heart of Illinois Special Recreation Association is a special revenue fund and is a cooperative programming effort provided by the Peoria Park District, Morton Park District, Chillicothe Park District, and Washington Park District. Each District provides property tax support at a tax rate of 2 cents annually. The SRA provides a broad range of recreation programs and services for individuals with disabilities and special needs as well as inclusion services for its member Park Districts.

**Illinois Municipal Retirement Fund (IMRF)** – IMRF is a special Revenue fund that accounts for the District's contributions to IMRF as required by Illinois State Statutes for the provision of employee pension and disability benefits. Property taxes levied for IMRF purposes are the primary source of revenue for this fund.

**Liability Fund** – The Liability Fund is a special revenue fund that accounts for the District's liability and property insurance expenses as well as the District's risk management activities. Property taxes levied for liability purposes are the primary source of revenue for these expenses.

**Museum Fund** – The Museum Fund is a special revenue fund used to account for the operations of the District's museums. These include Forest Park Nature Center, Tawny Oaks, Luthy Botanical Garden, and Peoria Zoo. Revenues are generated through grants, admission fees, class fees, membership fees, special event fees, rentals, and merchandise sales. Property taxes levied for museum purposes are a primary source of revenue for these facilities.

**Paving and Lighting Fund** – The Paving and Lighting Fund is a special revenue fund that accounts for the District's expenses for street lighting and some roadway projects. Property taxes levied for paving and lighting purposes are the primary source of revenue for this fund.

**Police Fund** – The Police Fund is a special revenue fund that accounts for the operation of the Peoria Park District Park Police. Property taxes levied for police purposes are the primary source of revenue for this fund.

**Recreation Fund** – The Recreation Fund is a major special revenue fund used to account for the operations of most of the District's recreation programs and facilities. Revenues are generated primarily from fees and charges for specific activities. Municipal recreation and recreation centers property taxes also provide a major source of revenue for this fund. As part of the District's cost recovery system, the fund is organized into various departments and program or facility budgets in order to match the revenues received for participation in specific activities to the expenses or cost to provide those specific activities.

**RiverFront Events Fund** – The RiverFront Events Fund is a special revenue fund used to account for the programs provided on Peoria's riverfront. This fund includes the management of the Gateway Building for the City of Peoria. Revenues are primarily generated through the admission fees to attend the events, food and beverage sales, event sponsorships, and facility rentals. Some property taxes levied for municipal recreation purposes are included as revenues for this fund.

**RiverPlex Recreation and Wellness Center** – The RiverPlex Fund is used to account for the operation of the RiverPlex Recreation and Wellness Center. The only source of operating revenues for this facility is fees and charges. No property tax dollars are included in this fund.

**Workers' Compensation and Unemployment Fund** – The Workers' Compensation and Unemployment Fund is a special revenue fund that accounts for District's workers' compensation coverage expense and unemployment costs. Property taxes levied for paying workers' compensation and unemployment expenses are the primary source of revenue for this fund.

# Appendix C

## Total Revenues and Expenses by Fund

REVENUES BY FUND	2017 Actual	2018 Budget	2018 Revised	2019 Proposed
Audit	\$32,762	\$33,750	\$35,714	\$34,750
Bond & Interest	5,242,307	5,371,805	5,413,595	5,779,663
Detweiller Marina	207,577	219,683	226,536	0
FICA	1,061,439	1,013,500	1,042,160	1,000,000
General	13,413,208	15,374,060	14,327,080	12,895,194
Golf	3,272,914	3,072,231	3,193,242	2,932,401
Heart of Illinois SRA	945,225	962,218	1,031,193	974,967
IMRF	1,140,172	1,037,000	1,070,123	1,067,000
Liability	650,227	602,379	616,382	653,319
Museum	1,769,009	1,813,690	1,814,760	1,590,519
Paving and Lighting	108,478	110,000	108,868	86,000
Police	728,800	620,920	599,492	597,386
Recreation	9,894,260	9,267,430	9,031,550	9,191,666
RiverFront	2,064,046	1,606,907	1,746,220	1,753,875
RiverPlex	5,184,174	5,403,720	5,275,827	5,302,083
Workers' Compensation	529,961	518,890	536,133	476,664
<b>Total Revenues</b>	<b>\$46,244,560</b>	<b>\$47,028,183</b>	<b>\$46,068,875</b>	<b>\$44,335,487</b>

EXPENSES BY FUND	2017 Actual	2018 Budget	2018 Revised	2019 Proposed
Audit	\$32,800	\$33,750	\$34,155	\$34,750
Bond & Interest	5,241,789	5,371,805	5,375,387	5,779,663
Detweiller Marina	207,577	219,683	226,536	0
FICA	967,666	1,013,500	980,000	1,000,000
General	12,732,792	15,640,101	14,297,218	13,020,498
Golf	3,065,994	3,072,231	2,805,660	2,932,401
Heart of Illinois SRA	886,239	937,144	997,377	974,848
IMRF	1,010,151	1,037,000	990,000	1,067,000
Liability	566,493	602,379	589,373	653,319
Museum	1,766,082	1,813,690	1,811,233	1,590,519
Paving and Lighting	68,999	78,000	45,000	86,000
Police	692,740	620,920	571,204	597,386
Recreation	9,382,484	9,267,430	9,158,995	9,191,666
RiverFront	1,964,353	1,606,907	1,766,925	1,753,875
RiverPlex	5,184,174	5,403,720	5,308,326	5,302,083
Workers' Compensation	429,647	518,890	448,442	476,664
<b>Total Expenses</b>	<b>\$44,199,981</b>	<b>\$47,237,150</b>	<b>\$45,405,831</b>	<b>\$44,460,672</b>

<b>REVENUES EXCEEDING EXPENSES</b>	<b>\$2,044,580</b>	<b>(\$208,967)</b>	<b>\$663,044</b>	<b>(\$125,185)</b>
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Notes: In 2014 and 2015, the District sold debt certificates primarily for erosion control work on Grandview Drive and in Detweiller Park. These debt certificate proceeds were received in prior years, but the projects will be completed in the following years. This gives the appearance of deficit spending in 2018 and 2019 proposed budgets while in reality the funds were actually received in a prior year.

In addition, because the Heart of Illinois SRA (HISRA) is not able to issue general obligation bonds, they typically propose a surplus budget, in order to fund future capital purchases. Surplus or deficit amounts associated with this fund do not impact the Peoria Park District's operating budget; since, Peoria Park District is simply the Administrator for HISRA.