



# *Three Rivers*

## PARK DISTRICT



# 2022 General Fund Operating Budget

*November 4, 2021*



# *Three Rivers*

## PARK DISTRICT

### **2022 GENERAL FUND OPERATING BUDGET**

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## **Introduction**

An annual budget is often viewed as a set of numbers showing what resources are available and how an organization is planning to use them. However, the real value of a budget comes from understanding the organization's goals, priorities and planned actions that helped determine the budget amounts. The Park District's 2022 General Fund Operating Budget is centered around its mission and System Plan and provides a road map for 2022 operations and how the Park District will handle the challenges it faces.

Three Rivers Park District was created in 1957 and is responsible for managing approximately 27,000 acres of parkland and hundreds of miles of trails in the suburbs of Minneapolis. The Park District's mission is to "promote environmental stewardship through recreation and education in a natural resource based park system." This mission requires the Park District to consider how best to manage and preserve natural resources while providing unique recreational and educational opportunities. Inclusion of these two core values in the mission statement is meant to ensure the Park District considers both issues financially and philosophically as decisions are made. The 2022 General Fund Budget provides an outline of how the Park District intends to meet these conflicting goals.

### **Priorities of the 2022 General Fund Operating Budget**

The Park District's 2022 General Fund Operating Budget totals \$46,034,204 and provides funding for the goals and priorities identified below through a combination of property taxes, park guest fees, and other revenue sources.

#### **Continue to provide high quality facilities, programs and recreational opportunities.**

The 2022 General Fund Operating Budget continues to provide the public with the high-quality facilities, programs and recreational opportunities for which the Park District is known and respected. The Park District's facilities, including visitor centers, nature centers, play areas, picnic shelters and trails, provide users with unique opportunities to learn about and interact with their surroundings. Educational programs led by highly skilled naturalists and recreation staff provide wonderful opportunities to recreate and/or learn about the natural world. And, through a variety of casual recreation opportunities, including picnicking surrounded by nature, biking and hiking on more than 165 miles of regional trails, swimming in a lake or a chlorinated swim pond, and cross-country skiing just to name a few, the Park District is dedicated to meeting the desires of its users.

Priority for funding in 2022 was given to those budget initiatives that maintain and support the level of service provided in past years including the appropriate compensation for staff, well maintained tools and equipment to allow staff to work effectively and efficiently and adequate staffing levels to meet the needs and expectations of park guests.

#### **Continue to manage natural resources, be a leader in natural resource management issues and educate the public on natural resource management issues.**

Management of open space and natural resources and the education of natural resources issues continues to grow in importance. Invasive species, both aquatic and land based, continue to impact natural resources and the Park District maintains its leadership role and works closely with state and local partners in managing and controlling these threats. The 2022 General Fund Operating Budget will continue to provide the resources necessary for water quality testing and studies, wildlife study and management, forest and prairie restoration and maintenance of landscaped areas by funding the hiring and retention of highly qualified staff, many of whom are viewed as experts in their fields and providing them with the funding needed to efficiently and effectively do their jobs.

Provide services to Park District users both within existing park locations and in resident’s local communities.

The Park District serves 44 municipalities and has long identified the need to provide services in the communities lacking regional parks. Over the last several years, the Park District has invested in programs and partnerships to increase our presence in many communities through visits to community festivals and parks, collaborative educational programming at a variety of sites outside of our parks, development of recreation and educational nodes along regional trails, programs as part of school curriculums and working with other partners to reach targeted populations. The ultimate goal is for Park District facilities and programs to be welcoming, provide a variety of activities throughout the recreation spectrum and reach out to underrepresented communities and groups. The 2022 budget funds these efforts through ways to make people more aware of the Park District and its programs, expanding programs and focusing resources aimed at underrepresented groups and continuing to attend various city festivals and city parks.

Implement operational changes to position the Park District to meet future challenges.

While the past several years have resulted in operational changes as the Park District reacted to COVID-19 issues, the 2022 Budget begins to deal with long-term challenges facing the Park District. These challenges including the ability to hire seasonal staff to help operate and maintain all parks, provide fair pricing for value added services for park guests and begin staffing changes needed as the planning and construction of Mississippi Gateway Regional Park continues. Mississippi Gateway is a total rebuild of the park formerly known as Coon Rapids Dam Regional Park and will be a site that attracts park guests from a larger area and be the hub of the Park District’s educational outreach program. The 2022 budget provides additional funding for seasonal wages in recognition of the economic conditions that will require a higher hourly rate for seasonal staff. During 2022 the Park District will be looking at a variety of pricing options for services for both residents and non-residents of suburban Hennepin County. Finally, the budget also adds two new positions for Mississippi Gateway to maintain and operate the park as it begins its expansion.

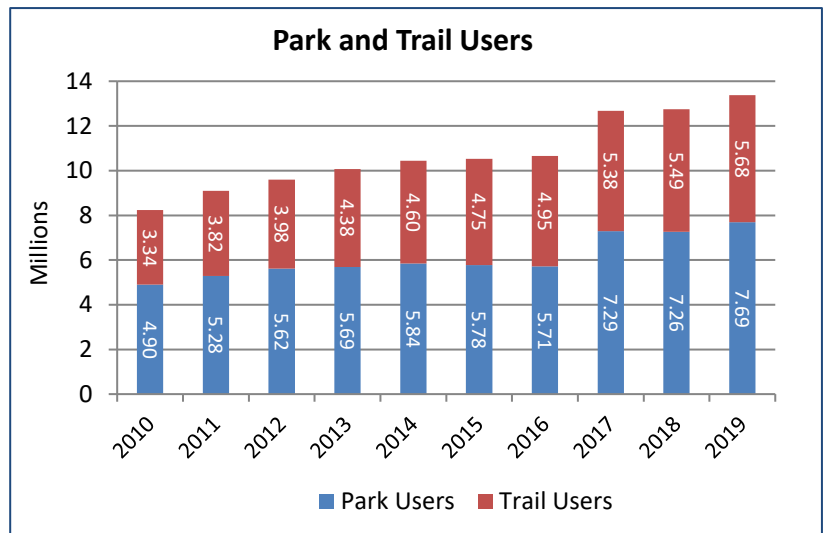
**Challenges Facing the Park District in 2022 and Beyond**

Increased Park Visitation

Park users continue to enjoy the District’s parks and trails in record numbers. Visitation continues to increase, and the Park District anticipates annual visitation increases to continue for the foreseeable future.

Official park and trail counts are done by the Metropolitan Council in conjunction with the Park District. Due to COVID-19, no official park counts were done in 2020. However, the Park District estimates that visitation increased by more than 2 million users in 2020 as people began to recreate outside for their mental and physical health.

While 2021 counts are not complete at the time of budget review and approval, it appears that this increased usage is not waning and 2021 will once again show a record number of users.



Increased visitation, combined with the high quality of service the District provides, will continue to impact the costs of operating and maintaining both parks and trails. Increased visitation requires more maintenance costs, increased cleaning costs and ultimately, additional staff to meet park user's needs.

### Wages and Benefits

The Park District competes to attract users with other recreational and entertainment options. Park staff and the services they provide play a key component in attracting and retaining park users. For that reason, the hiring and retaining of highly qualified and creative staff is an annual priority. Wages and benefits account for 79% of the General Fund Budget. Increases in wages and benefits are influenced by internal factors (such as contracts, insurance premiums etc.) and external factors (labor market, state mandated minimum wage etc.) making it a challenge to continue to offer a high level of service while limiting property taxes. The 2022 budget certainly faced this challenge and made funding for wages and benefits a high priority. The District expects to face this challenge when developing future budgets and how the District reacts will impact future operations.

### Natural Resources Management

The increased need to be proactive in protecting natural resources from invasive species and contamination continues to grow. Aquatic invasive species have infiltrated many water bodies in the Park District's jurisdiction. Treatment to eliminate invasives along with efforts to prevent their spreading can be effective but are also expensive. Forest and prairie invasive species also continue to need attention to preserve those ecosystems. While the Park District can be a leader in controlling invasive species, educating the public and cooperating with other interested groups is absolutely necessary to be successful. The 2022 budget addresses these issues and contains plans to engage the public and other partners. Future budgets will need to continue to include these efforts and the costs associated with them.

### Property Taxes

The Park District's largest revenue stream comes from the property tax levied against all property in suburban Hennepin County. The property tax levy has two components; an operating levy and a debt service levy. The operating levy is used to fund daily operations and the Board of Commissioners has the responsibility for setting the operating levy each year. The operating levy is limited by state statute to .03224% of taxable market value. The Park District monitors its levy compared to this limit annually, but has always been well below the limit. The levy limit for 2022 is \$45,858,813 while the actual operating levy is \$38,277,105. The second component, the debt service levy, must be used to pay the principal and interest on debt issued for park acquisition and improvements. This amount can be decreased if adequate funds are on hand to help pay principal and interest costs.

Property Tax Levy History		
Year	Levy Amount (in millions)	Percent Change
2012	40.28	0.3%
2013	40.28	--
2014	40.30	--
2015	41.21	2.3%
2016	41.47	0.6%
2017	41.46	--
2018	41.44	--
2019	41.43	--
2020	42.63	2.9%
2021	43.74	2.6%
2022	45.47	4.0%

The combined impact of the two components of the tax levy are what the taxpayer sees and hence, the overall tax levy is the amount the Park District has worked extremely hard to control. As the table to the left shows, the Park District has avoided large annual tax increases. During the same period, the District has continued to provide core services while adding trails and new services. Decreases to the debt service levy have often resulted in corresponding changes to the operating levy in an effort to not increase the tax burden of suburban Hennepin County residents. In fact between 2012 and 2022, the annual tax levy increase has averaged \$519,000 with five years showing no increase at all. The ability to convert debt service levy decreases into operating levy increases is no longer a mechanism available to continue to fund operational increases. Therefore, 2022 represents the first time in the last decade

where the tax levy has increased in three consecutive years. The 3.96% property tax increase (shown as 4.0% on the table due to rounding) for 2022 results in a \$4.20 per year increase in the taxes for a homeowner in suburban Hennepin County with a home valued at \$341,000 (the median residential value for suburban Hennepin County).

In an effort to plan for the future, the Park District has used a model which projects potential property tax increases five years into the future. The model, which allows for operational growth and anticipated future debt service costs, projects property tax increases for the next 5 years to be between 4% and 6% each year. This model provides a starting point for future budgets and the actual tax levy increase will be determined annually based on priorities and the District's ability to use other strategies to balance the budget including reallocating resources to higher priority activities and increasing user fees.

#### Mississippi Gateway Regional Park

The redevelopment of the regional park along the Mississippi River began with various site improvements and will culminate in replacing all existing buildings, adding new amenities and expanding the park through a partnership with the City of Brooklyn Park. These improvements will require operational changes in maintenance, facility operations and educational services which will include staffing and associated cost increases over the next four to five years.

#### Park District System Plan

The Park District System Plan identifies the Park District's vision and goals for the future and will guide decision making and budget priorities. The vision of the 2040 system plan is to make nature easily accessible for all people to experience and appreciate on a regular basis, foster connections to nature through high quality education programs and recreational offerings and inspire curiosity, promote stewardship and improve the quality of life while preserving natural resources for future generations.

Achieving this vision will require the Park District to continue looking at how and where recreational services are provided and will need to include searching for partners to help provide services. Currently the Park District partners with a number of cities, school districts and other organizations to provide recreational and educational services. Future partnerships will be needed if the Park District is to continue to meet the user's and taxpayer's recreational and educational needs and desires while facing increasing costs driven by market conditions and continued increase in the number of park visits and requested services.

**Funding for the 2022 General Fund Operating Budget**

Funding for the 2022 General Fund Operating Budget is provided by property taxes, user fees, intergovernmental revenues and other miscellaneous revenues. The following table summarizes the sources of funding over the last 4 years:

Source of Revenue	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022 Budget Over/(Under) 2021 Budget	
					Dollars	%
Property Taxes	\$30,946,186	\$34,458,155	\$35,480,227	\$37,629,011	\$2,148,784	6.06%
Park Use	7,265,890	4,873,917	6,340,513	6,614,013	273,500	4.31%
Grants-Met Council	1,135,617	1,154,893	1,139,146	1,139,146	---	---
Grants-Other	222,462	1,217,991	165,910	120,000	(45,910)	27.67%
Interfund Transfers	65,496	33,697	76,732	76,732	---	---
Interest Income	200,224	126,241	200,000	200,000	---	---
Other Revenue	523,107	331,864	253,802	255,302	1,500	0.59%
<b>Total Revenue</b>	<b>\$40,358,982</b>	<b>\$42,196,758</b>	<b>\$43,656,330</b>	<b>\$46,034,204</b>	<b>\$2,377,874</b>	<b>5.45%</b>

The increase in property tax revenue is due to the 3.96% property tax levy increase discussed above. The percentage shown is more than the 3.96% increase since the information in the above table does not include the debt service levy which is decreasing by \$457,414 for 2022.

The budget for park use revenue includes a variety of increases that reinstate revenue decreases associated with the impact of COVID-19 that were included in the 2021 budget. Many revenue streams have returned to normal levels while some remain depressed due to COVID restriction and changes to guest behavior. The Park District is hopeful that park use revenues can return and surpass pre-COVID-19 levels over the next several years.

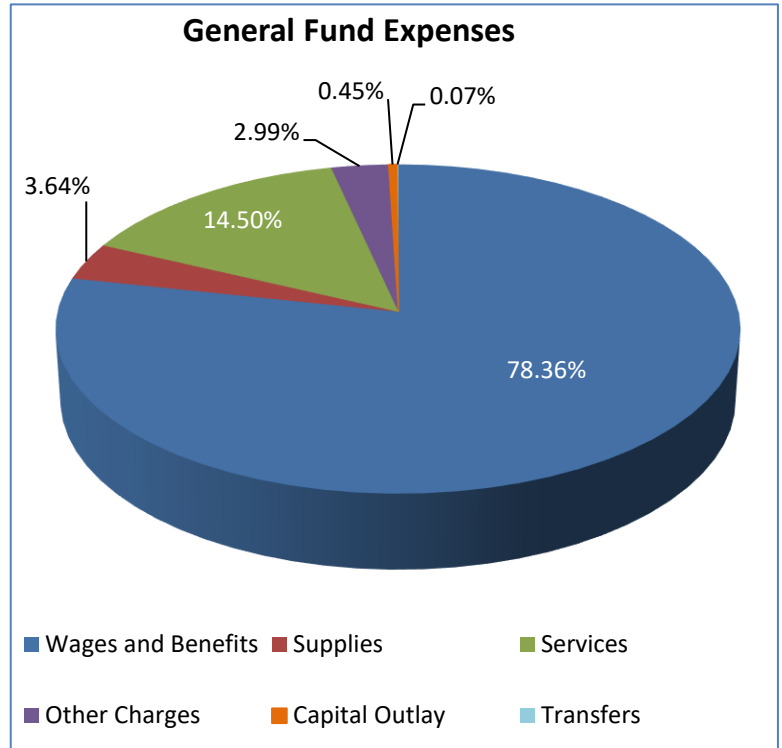
The expiration of a state grant program tied to increases in pension contributions accounts for the decrease in grant revenue.

A more detailed listing of revenues in the 2022 budget can be found on the Revenue Summary by Source table included on page 7.

**Expenses included in the 2022 General Fund Operating Budget**

Expenses contained in the 2022 General Fund Operating Budget are related to the costs for wages and benefits, supplies, services and other charges required to carry out the Park District’s day to day operations. Major changes from 2021 include the following:

- Increased wage costs due to 2022 salary adjustments including a 1.5% general wage increase, changes required by union contracts, and the continuation of performance and step-based pay systems (\$1,286,972).
- Increased seasonal staffing hourly rates based on economic conditions and union contract requirements (\$275,000).
- Addition of two new positions (Park Maintenance Technician and Education Coordinator) at Mississippi Gateway Regional Park to handle the increased usage as amenities are added and begin implementation of an expanded outreach program (\$181,237).
- Increased health, life and dental insurance premiums that are shared between the Park District and its employees (\$75,087).
- Increased contribution from the General Fund to manage the costs of operating and maintaining the District's fleet of vehicles and equipment. This was the final year of a three year plan to return to full funding of maintaining and operating the District's fleet (\$334,783).
- Increased costs for various contractual services (\$71,991).
- Increase in capital outlay budgeted to reinstate a portion of the budget reduction enacted in 2020 (\$15,000).
- Addition of one-time costs for a new programming van and park police safety equipment funded through a one-time increase in the property tax levy (\$175,804).
- Elimination of the contingency amount in the budget (decrease of \$20,000).



Summaries of expenses by type and by function can be found in the following section starting on page 8.



**2022 GENERAL FUND OPERATING BUDGET  
REVENUE SUMMARY BY SOURCE**

Source of Revenue	2019 Actual	2020 Actual	2021 Amended Budget	2022 Budget	2022 Budget Over/(Under) 2021 Budget	
					Dollars	%
<b>Property Taxes</b>						
Current	30,966,950	34,379,753	35,362,579	37,511,363	\$2,148,784	6.08%
Delinquent	(20,764)	78,402	117,648	117,648	--	--
Total Property Taxes	30,946,186	34,458,155	35,480,227	37,629,011	2,148,784	6.07%
<b>Park Use</b>						
Special Use Fees	1,015,871	1,070,344	1,174,568	1,174,568	--	--
Public Programming	969,253	237,296	578,275	730,295	152,020	26.29%
Group Education	593,326	96,163	442,330	416,843	(25,487)	(5.76%)
Reservations	198,985	72,971	204,507	215,007	10,500	5.13%
Equipment Rental	452,801	419,700	359,925	356,722	(3,203)	(.89%)
Camping	515,087	448,071	471,480	473,100	1,620	.34%
Tubing	635,501	538,746	567,409	567,409	--	--
Cross Country Ski Fees	714,073	813,852	575,000	575,000	--	--
Facility Use Fees	683,159	178,292	568,732	664,482	95,750	16.84%
Concessions	639,841	379,700	609,898	652,198	42,300	6.94%
Other	847,993	618,782	788,389	788,389	--	--
Total Park Use	7,265,890	4,873,917	6,340,513	6,614,013	273,500	4.31%
<b>Intergovernmental</b>						
Federal - CARES Act	--	1,021,168	--	--	--	--
State - Oper. & Maint	657,526	676,803	661,056	661,056	--	--
State - PERA Aid	45,910	22,955	45,910	--	(45,910)	(100.00%)
State - Public Safety	129,035	114,311	120,000	120,000	--	--
State - Lottery In Leiu of	478,090	478,090	478,090	478,090	--	--
Other Grants	47,518	59,557	--	--	--	--
Total Intergovernmental	1,358,079	2,372,884	1,305,056	1,259,146	(45,910)	(3.52%)
<b>Transfers</b>						
Operating Transfers From:						
Noerenberg Trust Fund	39,154	33,697	42,936	42,936	--	--
Donations Fund	26,342	--	33,796	33,796	--	--
Park Maintenance Fund	--	--	--	--	--	--
Total Transfers	65,496	33,697	76,732	76,732	--	--
<b>Other</b>						
Interest Income	200,224	112,665	200,000	200,000	--	--
Unrealized Gain/(Loss)						
on Investments	142,344	13,576	--	--	--	--
Charges for Services	143,432	116,858	106,836	106,836	--	--
Fines and Forfeitures	30,600	26,787	25,000	25,000	--	--
Miscellaneous Revenue	206,731	188,219	121,966	123,466	1,500	1.23%
Total Other	723,331	458,105	453,802	455,302	1,500	.33%
Total Revenue	<u>\$40,358,982</u>	<u>\$42,196,758</u>	<u>\$43,656,330</u>	<u>\$46,034,204</u>	<u>\$2,377,874</u>	5.45%

**2022 GENERAL FUND OPERATING BUDGET  
EXPENDITURE SUMMARY BY TYPE**

Type of Expenditure	2019 Actual	2020 Actual	2021 Amended Budget	2022 Budget	2022 Budget Over (Under) 2021 Budget	
					Dollars	Percent
Personal Services	\$ 31,151,479	\$ 31,930,511	\$ 34,274,421	\$ 36,072,717	\$ 1,798,296	5.25%
Commodities and Supplies	1,627,635	1,680,125	1,622,112	1,673,467	51,355	3.17%
Contracted Services	5,518,588	6,066,681	6,190,332	6,675,255	484,923	7.83%
Other Charges	1,309,225	1,173,741	1,362,460	1,374,760	12,300	0.90%
Capital Outlay	139,250	240,859	155,600	206,600	51,000	32.78%
Contingency	--	--	20,000	--	(20,000)	(100.00%)
Transfers to Other Funds	16,174	422,075	31,405	31,405	--	--
<b>TOTAL</b>	<u>\$ 39,762,351</u>	<u>\$ 41,513,992</u>	<u>\$ 43,656,330</u>	<u>\$ 46,034,204</u>	<u>\$ 2,377,874</u>	5.45%

**2022 GENERAL FUND OPERATING BUDGET  
EXPENDITURE SUMMARY BY FUNCTION**

	2019 Actual	2020 Actual	2021 Amended Budget	2022 Budget	2022 Budget Over/(Under)	
					2021 Budget	
					Dollars	Percent
<b>Park Maintenance</b>						
Park and Trail Maintenance	\$ 8,928,716	\$ 9,465,796	\$ 10,196,837	\$ 10,867,929	\$ 671,092	6.58%
Park Maintenance Management	444,298	475,032	448,188	457,079	8,891	1.98%
Carpentry	714,642	751,624	748,624	744,829	(3,795)	(0.51%)
Central Services	709,267	784,622	787,973	819,204	31,231	3.96%
	10,796,923	11,477,074	12,181,622	12,889,041	707,419	5.81%
<b>Public Safety</b>	1,896,928	1,920,680	1,981,425	2,301,127	319,702	16.13%
<b>Recreation, Education and Natural Resources</b>						
Park Facility Services	3,237,811	2,963,248	3,473,065	3,749,069	276,004	7.95%
Park Facility Management	851,170	817,795	921,842	851,162	(70,680)	(7.67%)
Nature and Outdoor Education	5,898,673	5,716,589	6,706,262	7,069,860	363,598	5.42%
Outdoor Education Management	148,737	136,652	330,871	346,834	15,963	4.82%
Recreation Programming	914,282	900,166	999,225	1,047,873	48,648	4.87%
Forestry and Horticulture	1,967,145	1,854,880	2,074,435	2,198,111	123,676	5.96%
Wildlife	618,383	636,910	790,472	802,627	12,155	1.54%
Water Resources	578,633	638,261	667,838	693,238	25,400	3.80%
Natural Resources Management	236,096	296,096	261,267	264,015	2,748	1.05%
Division Administration	577,633	804,404	580,219	636,954	56,735	9.78%
Total Recreation, Education and Natural Resources	15,028,563	14,765,001	16,805,496	17,659,743	854,247	5.08%
<b>Park Design, Planning and Technology</b>						
Design/Development	674,007	739,124	604,315	636,938	32,623	5.40%
Planning	646,149	692,565	728,621	758,220	29,599	4.06%
Research	269,029	242,559	302,887	313,234	10,347	3.42%
Technology	2,227,853	2,367,229	2,398,039	2,470,004	71,965	3.00%
Division Administration	292,517	296,308	307,107	314,124	7,017	2.28%
Total Park Design and Planning	4,109,555	4,337,785	4,340,969	4,492,520	151,551	3.49%

**2022 GENERAL FUND OPERATING BUDGET  
EXPENDITURE SUMMARY BY FUNCTION**

	2019 Actual	2020 Actual	2021 Amended Budget	2022 Budget	2022 Budget Over/(Under) 2021 Budget	
					Dollars	Percent
<b>Administration</b>						
Board of Commissioners	180,702	188,677	221,857	222,980	1,123	0.51%
Office of the Superintendent	853,883	778,783	782,935	833,124	50,189	6.41%
Total Administration	1,034,585	967,460	1,004,792	1,056,104	51,312	5.11%
<b>General Government Functions</b>						
Finance	2,075,376	2,521,275	1,680,174	1,726,839	46,665	2.78%
Communications	996,346	980,060	1,230,807	1,272,363	41,556	3.38%
Community Engagement/Outreach	646,836	636,914	840,473	867,112	26,639	3.17%
Guest Relations	599,831	643,592	764,288	835,231	70,943	9.28%
Special Events	--	--	57,914	57,914	--	--
Human Resources	1,988,746	2,165,105	2,158,285	2,227,439	69,154	3.20%
Administration	433,968	449,128	403,080	410,766	7,686	1.91%
Total General Government Functions	6,741,103	7,396,074	7,135,021	7,397,664	262,643	3.68%
<b>Capital Outlay</b>	139,250	240,859	155,600	206,600	51,000	32.78%
<b>Operating Transfers</b>	16,174	422,075	31,405	31,405	--	--
<b>Contingency</b>	--	--	20,000	--	(20,000)	(100.00%)
<b>TOTAL EXPENDITURES</b>	<u>\$ 39,763,081</u>	<u>\$41,527,008</u>	<u>\$43,656,330</u>	<u>\$46,034,204</u>	<u>\$2,377,874</u>	5.45%

**THREE RIVERS PARK DISTRICT  
COMPARISON OF ACTUAL 2021 AND 2022 PROPOSED PROPERTY TAX LEVY**

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2021	2022	2021	2022	2021	2022
Gross amount required from Property Tax	\$35,362,579	\$37,511,563	\$7,656,693	\$7,195,069	\$43,019,272	\$44,706,632
Divided by collection rate of 98.0% (Operating Budget only)	98%	98%	N/A	N/A	N/A	N/A
Amount required from Property Tax Levy	\$36,084,264	\$38,277,105	\$7,656,693	\$7,195,069	\$43,740,957	\$45,472,174
Percent Increase (Operating Budget=75.29%) (Debt Service=24.71%)						3.96%
Less: Fiscal Disparities	(2,746,973)	(2,986,009)	(582,878)	(561,290)	(3,329,851)	(3,547,299)
<b>LOCAL LEVY NEEDED</b>	<b>\$33,337,291</b>	<b>\$35,291,096</b>	<b>\$7,073,815</b>	<b>\$6,633,779</b>	<b>\$40,411,106</b>	<b>\$41,924,875</b>
Value used for levy rate	\$1,447,499,958	\$1,508,494,227	\$1,447,499,958	\$1,508,494,227	\$1,447,499,958	\$1,508,494,227
(x) Net Tax Capacity Rate	0.02304	0.02339	0.00489	0.00440	0.02793	0.02779
<b>LEVY BY HENNEPIN COUNTY</b>	<b>\$33,350,399</b>	<b>\$35,283,680</b>	<b>\$7,078,275</b>	<b>\$6,637,375</b>	<b>\$40,428,674</b>	<b>\$41,921,055</b>

**Tax Levy for Operations Limit**

Total Market Value	\$142,241,976,107
Percentage	0.03224%
	45,858,813
2020 Property Tax Levy	38,277,105
Unused Tax Levy Authority	\$7,581,708

**THREE RIVERS PARK DISTRICT  
COMPARISON OF 2021 AND 2022 PROPERTY TAX AMOUNTS  
FOR SELECTED RESIDENTIAL PROPERTIES**

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2021	2022	2021	2022	2021	2022
If market value = \$250,000 in 2021	\$250,000	\$261,250	\$250,000	\$261,250	\$250,000	\$261,250
Market Value Exclusion	\$14,740	\$13,728	\$14,740	\$13,728	\$14,740	\$13,728
Tax Capacity @ 1.00%	\$2,353	\$2,476	\$2,353	\$2,476	\$2,353	\$2,476
(x) Net Tax Capacity Rate (decimal)	0.02304	0.02339	0.00489	0.00440	0.02793	0.02779
Three Rivers Park District Tax	<b>\$54.21</b>	<b>\$57.91</b>	<b>\$11.51</b>	<b>\$10.89</b>	<b>\$65.72</b>	<b>\$68.79</b>
If market value = \$325,000 in 2021	\$325,000	\$339,625	\$325,000	\$339,625	\$325,000	\$339,625
Market Value Exclusion	\$7,990	\$6,674	\$7,990	\$6,674	\$7,990	\$6,674
Tax Capacity @ 1.00%	\$3,171	\$3,330	\$3,171	\$3,330	\$3,171	\$3,330
(x) Net Tax Capacity Rate (decimal)	0.02304	0.02339	0.00489	0.00440	0.02793	0.02779
Three Rivers Park District Tax	<b>\$73.06</b>	<b>\$77.89</b>	<b>\$15.51</b>	<b>\$14.65</b>	<b>\$88.57</b>	<b>\$92.54</b>
If market value = \$400,000 in 2021	\$400,000	\$418,000	\$400,000	\$418,000	\$400,000	\$418,000
Market Value Exclusion	\$1,240	\$0	\$1,240	\$0	\$1,240	\$0
Tax Capacity @ 1.00%	\$3,988	\$4,180	\$3,988	\$4,180	\$3,988	\$4,180
(x) Net Tax Capacity Rate (decimal)	0.02304	0.02339	0.00489	0.00440	0.02793	0.02779
Three Rivers Park District Tax	<b>\$91.88</b>	<b>\$97.77</b>	<b>\$19.50</b>	<b>\$18.39</b>	<b>\$111.38</b>	<b>\$116.16</b>

For each example, it is assumed that the market value of the property from 2021 to 2022 will increase by 5.5% which is the increase in valuation for the Park District as a whole.

The Market Value Exclusion is a method used by the state to subsidize residential property taxes by decreasing their taxable value. It is a graduated system providing greater relief for lower valued properties. It is calculated as 40% of a home's value if the home is valued under \$76,000. For properties over \$76,000, the exclusion is \$30,400 minus 9% of the value over \$76,000.

**2022 GENERAL FUND OPERATING BUDGET  
FULL TIME EQUIVALENT POSITIONS**

<b>PARK AND TRAIL MAINTENANCE</b>		
Positions	Full-Time Equivalents	
	2021	2022
Director of Maintenance (1)	0.50	0.50
Senior Manager of Parks and Trails Maintenance (1)	1.00	1.00
Park Maintenance Supervisor (6)	6.00	6.00
Golf Maintenance Supervisor (1)	0.20	0.20
Crew Chief (11)	11.00	11.00
Park Technician (19)	16.35	17.35
Park Keeper (13)	12.00	13.00
Park Worker (15)	15.00	15.00
Dam Operations Specialist (1)	1.00	1.00
Golf Specialist (1)	0.20	0.20
Ski Hill Specialist - (1)	1.00	1.00
Project Technician (1)	1.00	1.00
Custodian (15)	14.50	13.50
Administrative Specialist (1)	1.00	1.00
Central Services Coordinator (1)	1.00	1.00
Electric/Building Supervisor (1)	1.00	1.00
Electrician (1)	1.00	1.00
HVAC Specialist - (1)	1.00	1.00
Construction Services Supervisor (1)	1.00	1.00
Carpenter (6)	5.70	5.70
<b>Total – Regular Full Time Equivalent Positions</b>	<b>91.45</b>	<b>92.45</b>
<b>Total – Temporary/Intermittent Hours</b>	<b>62,645</b>	<b>62,645</b>

<b>PUBLIC SAFETY</b>		
Positions	Full-Time Equivalents	
	2021	2022
Director of Public Safety (1)	1.00	1.00
Administrative Assistant (1)	1.00	1.00
Sergeant (2)	2.00	2.00
Police Officers (13)	10.95	10.95
<b>Total – Regular Full Time Equivalent Positions</b>	<b>14.95</b>	<b>14.95</b>
<b>Total – Temporary/Intermittent Hours</b>	<b>0</b>	<b>0</b>

Note: Positions shown are for the General Fund Operating Budget Only. Some positions may be split between the General Fund Operating Budget and other budgets.

**2022 GENERAL FUND OPERATING BUDGET  
FULL TIME EQUIVALENT POSITIONS**

<b>DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES</b>		
Positions	Full-Time Equivalents	
	2021	2022
Associate Superintendent for Recreation, Education and Natural Resources (1)	1.00	1.00
Golf Operations Supervisor (1)	0.25	0.25
Program and Facility Coordinator (1)	1.00	1.00
Director of Facility Services (1)	1.00	1.00
Park Operations Supervisor (5)	5.00	5.00
Alpine Patrol Supervisor (1)	0.10	0.10
Golf Operations Supervisor (1)	0.20	0.20
Facility Supervisor (7)	5.50	5.50
Shift Leader (3)	1.55	1.55
Lead Facility Attendant (4)	2.30	2.30
Facility Attendant (2)	1.42	1.42
Facility Coordinator (3)	2.70	2.70
Ski School Supervisor (1)	1.00	1.00
Golf Program Supervisor (1)	0.20	0.20
Food Service Supervisor (1)	0.70	0.70
Public Service Officer Supervisor (1)	1.00	1.00
Park Service Assistant (8)	7.80	7.80
Park Security Supervisor (1)	1.00	1.00
Division Support Assistants (3)	3.00	3.00
Recreation Supervisor (1)	1.00	1.00
Recreation Program Specialist (6)	5.20	5.20
Outdoor Recreation Educator (2)	1.30	1.30
Program Secretary (1)	1.00	1.00
Director of Natural Resources Management (1)	1.00	1.00
Senior Manager of Forestry (1)	1.00	1.00
Horticulture Operations Supervisor (1)	1.00	1.00
Landscape Specialist (1)	1.00	1.00
Gardener (1)	1.00	1.00
Forestry Operations Manager (1)	1.00	1.00
Natural Resources Specialist – Forestry (1)	1.00	1.00
Forestry Specialist (1)	1.00	1.00
Nursery Operations Specialist (1)	1.00	1.00
Propagation Specialist (1)	1.00	1.00
Technicians (4)	4.00	4.00
Forestry Keepers (3)	3.00	3.00
Senior Manager for Wildlife (1)	1.00	1.00
Natural Resources Specialist – Wildlife (1)	1.00	1.00
Invasive Species Coordinator (1)	1.00	1.00
Wildlife Biologist (1)	1.00	1.00
Wildlife Specialist (2)	2.00	2.00
Senior Manager for Water Resources (1)	1.00	1.00
Water Resources Supervisor (1)	1.00	1.00
Natural Resources Specialist-Water Resources (3)	2.00	2.00
Water Resources Technician (1)	1.00	1.00
Secretary (1)	1.00	1.00

Note: Positions shown are for the General Fund Operating Budget Only.



**2022 GENERAL FUND OPERATING BUDGET  
FULL TIME EQUIVALENT POSITIONS**

<b>DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES (Continued)</b>		
Positions	Full-Time Equivalents	
	2021	2022
Director of Outdoor Education (1)	1.00	1.00
Division Coordinator (1)	1.00	1.00
Nature Center Education Supervisor (5)	5.00	5.00
Education Coordinator (1)	0.00	1.00
Interpretive Naturalist (28)	24.25	24.25
Naturalist Programmer (4)	1.30	1.30
Environmental Educator (1)	1.00	1.00
Office Support Assistant (10)	6.45	6.45
Administrative Assistant (1)	1.00	1.00
Food Service Supervisor (1)	0.60	0.60
Landing/Cultural Heritage Manager (1)	1.00	1.00
Cultural Heritage Intrepreter (6)	3.90	3.90
Office Support Assistant (1)	1.00	1.00
Silverwood Park Supervisor (1)	1.00	1.00
Facility Supervisor (1)	1.00	1.00
Café Supervisor (1)	0.60	0.60
Lead Barista (5)	3.00	3.00
Farm and Art Educator (1)	0.50	0.50
Art Program Coordinator (1)	1.00	1.00
Art Educator (5)	3.80	3.80
Art Programmer (2)	1.10	1.10
Interpretive Naturalist (1)	0.60	0.60
Office Support Assistant (1)	1.00	1.00
Gale Woods Farm Supervisor (1)	1.00	1.00
Farm Operators Specialist (1)	1.00	1.00
Farm Program Coordinator (1)	1.00	1.00
Farm and Art Educator (1)	0.50	0.50
Farm Educator (5)	3.80	3.80
Community Supported Agriculture Coordinator (1)	0.80	0.80
Office Support Assistant (3)	1.40	1.40
<b>Total - Regular Full Time Equivalent Positions</b>	<b>144.82</b>	<b>145.82</b>
<b>Total - Temporary/Intermittent Hours</b>	<b>172,776</b>	<b>172,776</b>

<b>Division of Administration</b>		
Positions	Full-Time Equivalents	
	2021	2022
Commissioners (7)		
Superintendent (1)	1.00	1.00
Executive Assistant (1)	1.00	1.00
Adminstrative Assistant (1)	1.00	1.00
Legal Counsel (1)	0.75	0.75
<b>Total - Regular Full Time Equivalent Positions</b>	<b>3.75</b>	<b>3.75</b>
<b>Total - Temporary/Intermittent Hours</b>	<b>0.00</b>	<b>0.00</b>

**2022 GENERAL FUND OPERATING BUDGET  
FULL TIME EQUIVALENT POSITIONS**

<b>DIVISION OF PARK DESIGN AND PLANNING</b>		
Positions	Full-Time Equivalents	
	2021	2022
Associate Superintendent for Design, Planning and IT (1)	1.00	1.00
Administrative Assistant (1)	1.00	1.00
Director of Design (1)	1.00	1.00
Senior Manager of Engineering (1)	1.00	1.00
Project Manager (1)	1.00	1.00
Senior Engineering Technician (1)	1.00	1.00
Landscape Architect (1)	1.00	1.00
Director of Planning (1)	1.00	1.00
Principal Planner (1)	1.00	1.00
Planner (1)	0.50	0.50
Landscape Architect (1)	1.00	1.00
Senior Manager of Regional Trails (1)	1.00	1.00
Senior Manager of Research (1)	1.00	1.00
Research and Evaluation Coordinator (1)	1.00	1.00
Administrative Specialist (1)	1.00	1.00
Director of Information Technology (1)	1.00	1.00
Senior Manager of Technology Infrastructure (1)	1.00	1.00
IT Network Administrator (1)	1.00	1.00
Computer Network Technician (1)	1.00	1.00
Recreation Software Administrator	1.00	1.00
Senior Manager of GIS/ Business Applications (1)	1.00	1.00
GIS Technician (2)	2.00	2.00
Enterprise Applications Administrator (1)	1.00	1.00
IT Support Analyst (2)	2.00	2.00
IT Support Technician (1)	1.00	1.00
Information Technology Clerk (1)	0.50	0.50
<b>Total – Regular Full Time Equivalent Positions</b>	<b>27.00</b>	<b>27.00</b>
<b>Total – Temporary/Intermittent Hours</b>	<b>3,950</b>	<b>3,812</b>
<b>GENERAL GOVERNMENT FUNCTIONS</b>		
Positions	Full-Time Equivalents	
	2021	2022
Chief Financial Officer (1)	1.00	1.00
Senior Finance Manager (1)	1.00	1.00
Accountant I (1)	1.00	1.00
Accounting Technician (2)	2.00	2.00
Treasury Manager (1)	1.00	1.00
Senior Revenue Analyst (2)	2.00	2.00
Revenue Analysts (3)	1.00	1.00
Accountant II (1)	1.00	1.00
Records Management Clerk (1)	1.00	1.00

Note: Positions shown are for the General Fund Operating Budget Only. Some positions may be split between the General Fund Operating Budget and other budgets.

**2022 GENERAL FUND OPERATING BUDGET  
FULL TIME EQUIVALENT POSITIONS**

<b>GENERAL GOVERNMENT FUNCTIONS - Continued</b>		
Positions	Full-Time Equivalents	
	2021	2022
Director of Marketing and Community Engagement (1)	1.00	1.00
Media and Intergovernmental Relations Specialist (1)	1.00	1.00
Communications Manager (1)	1.00	1.00
Marketing and Communications Coordinator (1)	1.00	1.00
Senior Graphic Designer (2)	2.00	2.00
Photo/Video Media Specialist (1)	1.00	1.00
Marketing Specialist (1)	1.00	1.00
Web Coordinator (1)	1.00	1.00
Digital Marketing Assistant (1)	1.00	1.00
Media Relations Specialist (1)	1.00	1.00
Community Engagement Supervisor (1)	1.00	1.00
Community Engagement Coordinator (2)	2.00	2.00
Community Engagement Specialist (1)	0.70	0.70
Volunteer and Donor Relations Supervisor (1)	1.00	1.00
Volunteer Resources Coordinator (2)	2.00	2.00
Office Support Assistant (2)	2.00	2.00
Guest Services Manager (1)	1.00	1.00
Guest Services Sales Specialist (1)	1.00	1.00
Guest Services Representative (4)	2.50	2.50
Event and Sponsorship Coordinator (1)	1.00	1.00
Event Specialist (1)	1.00	1.00
Sales and Event Specialist (1)	1.00	1.00
Sales and Event Assistant (1)	0.80	0.80
Office Support Assistant (1)	1.00	1.00
Administrative Assistant (1)	1.00	1.00
Director of Human Resources (1)	1.00	1.00
Human Resources Manager (1)	1.00	1.00
Human Resources Generalist (1)	1.00	1.00
Human Resources Partner (3)	3.00	3.00
Payroll and Benefits Coordinator (1)	1.00	1.00
Safety Videographer/Producer (1)	1.00	1.00
Organizational Development Manager (1)	1.00	1.00
Organizational Development Coordinator (1)	1.00	1.00
<b>Total – Regular Full Time Equivalent Positions</b>	<b>51.00</b>	<b>51.00</b>
<b>Total – Temporary/Intermittent Hours</b>	<b>4,862</b>	<b>5,327</b>

<b>TOTAL GENERAL FUND 2022 OPERATING BUDGET</b>		
Positions	Full-Time Equivalents	
	2021	2022
<b>Total – Regular Full Time Equivalent Positions</b>	<b>332.97</b>	<b>334.97</b>
<b>Total – Temporary/Intermittent Hours</b>	<b>244,233</b>	<b>244,560</b>



*ThreeRivers*  
PARK DISTRICT