



Three Rivers

PARK DISTRICT



2020 General Fund Operating Budget

November 14, 2019



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2020 GENERAL FUND OPERATING BUDGET

TABLE OF CONTENTS

	<u>Page</u>
Introduction.....	1
Priorities of the 2020 General Fund Operating Budget	1
Challenges Facing the Park District in 2020 and Beyond	2
Funding for the 2020 General Fund Operating Budget	3
Expenses included in the 2020 General Fund Operating Budget	4-5
Financial Summaries	
Revenue Summary by Source.....	6
Expenditure Summary by Type	7
Expenditure Summary by Function	8-9
Comparison of Actual 2019 and Estimated 2020 Property Tax Levy	10
Comparison of 2019 and Estimated 2020 Property Tax Amounts for Selected Residential Properties	11
Full Time Equivalent Positions by Division	12-16

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 and priorities that helped determine how the resources would be used, as well as how the organization plans to react to various external factors. By viewing the Park District's 2020 General Fund Operating Budget in this manner, readers can gain insight into what the Park District is attempting to accomplish and 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 2020 General Fund Budget provides an outline of how the Park District intends to meet these conflicting goals.

Priorities of the 2020 General Fund Operating Budget

The Park District's 2020 General Fund Operating Budget totals \$43,208,806 and provides funding for the priorities identified below through a combination of property taxes, park guest fees, and other sources.

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

The 2020 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 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 2020 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 2020 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 value and equity to the taxpayers of Three Rivers Park District.

Three Rivers Park District receives funding from residents of suburban Hennepin County through a property tax levy. The Park District has always valued the taxpayer's support and continually works to minimize tax increases. Past budgets have included the elimination or reallocation of costs associated with lower priorities as well as seeking new or increased revenues from other sources. The 2020 General Fund Operating Budget continues these priorities. In addition, operational changes, including relocating existing staff for a portion of the year, will be made to maximize the benefits to suburban Hennepin County taxpayers.

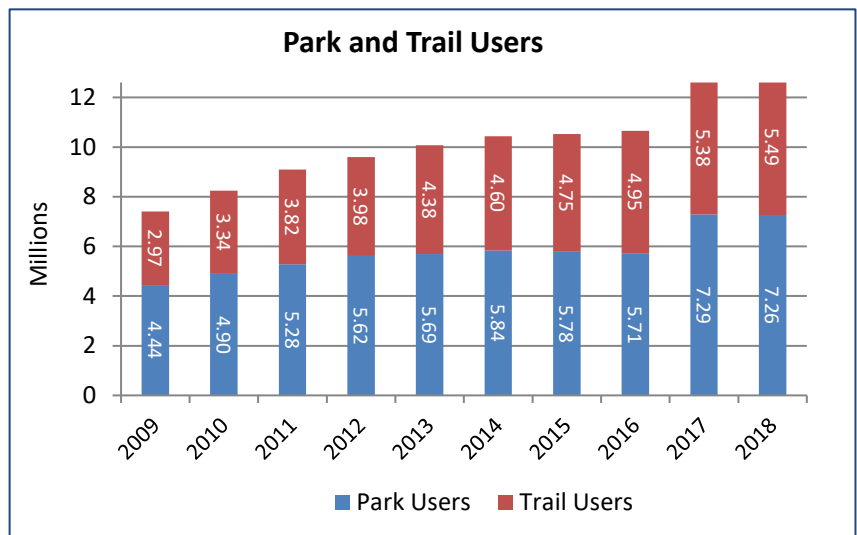
Provide services to Park District users both within existing park locations and in resident's local communities.

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 2020 budget continues these efforts by funding ways to make people more aware of the Park District and its programs, expanding outreach programs aimed at underrepresented groups and providing more options outside of park facilities.

Challenges Facing the Park District in 2020 and Beyond

Park users continue to enjoy the District's parks and trails in record numbers. Visitation continues to increase, albeit very slightly for 2018, and the District anticipates annual visitation increases to continue for the foreseeable future.

Increased visitation, combined with the high quality of service the District provides, is having an impact on the 2020 budget and will continue to impact the costs of operating and maintaining both parks and trails. Wages and benefits account for 76% 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 2020 budget certainly faced this challenge and the District expects to deal with this challenge when developing future budgets.

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 park users and cooperating with other interested groups is absolutely necessary to be successful. The 2020 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.

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 2020 is \$41,933,653 while the actual operating levy is \$34,620,957. 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
2010	40.97	3.0%
2011	40.17	(2.0%)
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%

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 2010 and 2019, the total tax levy increased by \$460,000, or 1.1% with no increase in the overall tax levy since 2016. 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, 2020 represents the first tax levy increase for the Park

District in the last four years.

In an effort to plan for the future, the Park District put together a plan to limit property tax increases while still allowing for operational growth and anticipated future debt service costs. This plan projects property tax increases for the next 5 years to be between 3 and 4% each year. This plan 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. These other strategies, which were used while constructing the 2020 budget, include reallocating resources to higher priority activities and increasing user fees and will continue to be part of the annual budget process.

The Park District has been reviewing its' role in providing services to the public in an ever changing world. The completion of the District's 2040 System Plan identifies the Park District's vision and goals for the next 20 years 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 2020 General Fund Operating Budget

Funding for the 2020 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	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020 Budget Over/(Under) 2019 Budget	
					Dollars	%
Property Taxes	\$28,521,005	\$31,159,542	\$30,684,641	\$34,046,186	\$3,361,545	10.95%
Park Use	6,525,731	7,540,804	7,325,530	7,325,530	---	---
Grants-Met Council	942,831	919,831	1,139,146	1,139,146	---	---
Grants-Other	409,261	447,810	165,910	165,910	---	---
Interfund Transfers	65,040	54,092	76,732	76,732	---	---
Interest Income	177,238	188,208	200,000	200,000	---	---
Other Revenue	394,066	418,395	246,302	255,302	9,000	3.65%
Total Revenue	\$37,035,172	\$40,728,682	\$39,838,261	\$43,208,806	\$3,370,545	8.46%

The increase in property tax revenue is a large amount, however, it is also a deceiving number. The increase has the following three components that make up the amount.

1. A permanent increase to finance ongoing operations - \$1,366,545. This amount is an increase to the tax levy in 2020.
2. An increase that is offset by a similar decrease in the debt service levy - \$895,000. This amount is an increase in the operating budget but not an increase in the overall tax levy since it was included as part of the debt service levy in prior years. It will remain as part of the operating budget and levy in future years.
3. An increase that is a one year decrease in the debt service levy - \$1,100,000. This amount is being used to fund one-time expenditures including capital equipment and park improvements in 2020 that will not be a part of the 2021 operating budget since this amount will be needed for the debt service levy in 2021.

In other words, the operating budget has a permanent increase of \$2,261,545 with \$1,366,545 being generated by an increase in taxes and \$895,000 being attributable to a reallocation of taxes from the debt service levy.

As mentioned earlier, the Park District’s total tax levy for 2020 will be \$42,630,464, an 2.9% increase over the 2019 levy.

The budget does not include any changes to park use revenue, but this does not mean that things are staying the same. During 2020, the District intends to do a review of fees to determine if the existing fee structure and fee amounts are appropriate and meet the goal of providing value and

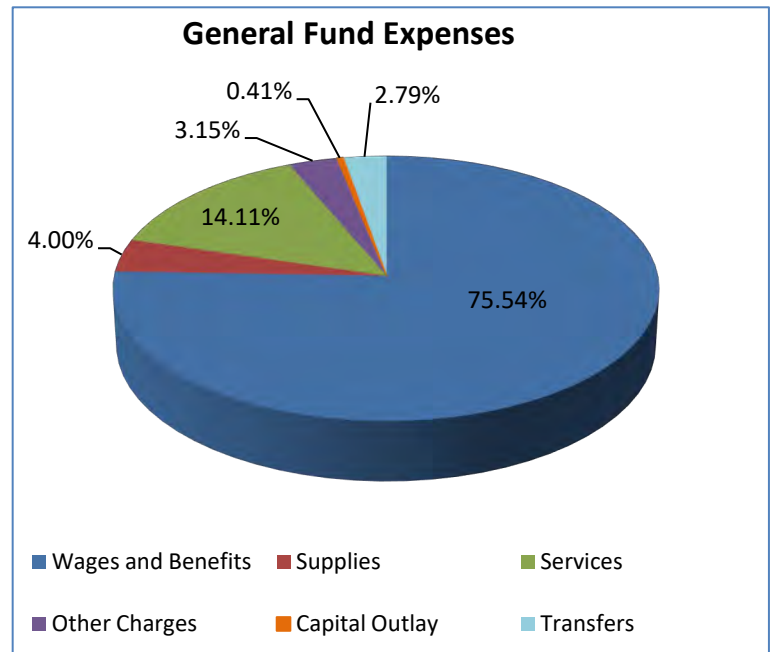
equity to taxpayers. Any budget impact of this review will be reflected in the 2021 General Fund Budget.

A more detailed listing of revenues in the 2020 budget can be found on the Revenue Summary by Source table included on page 6.

Expenses included in the 2020 General Fund Operating Budget

Expenses contained in the 2020 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 2019 include the following:

- Increased wage costs due to 2020 salary adjustments including a 1.5% general wage increase and the continuation of performance and step-based pay systems. (\$952,258)
- Increased health insurance premiums that are shared between the Park District and its employees (\$435,336).
- Changes to staffing to realign staff resources with the goals and priorities of the District (reduction of \$17,267).
- Changes to seasonal staffing to increase staffing levels at various sites and increase budgeted pay rates to account for the increase in the state mandated minimum wage and market driven wages (\$141,256).
- Additional seasonal staffing to expand programming and interaction opportunities with underserved groups (\$26,273).
- Increased the contribution from the General Fund to manage the costs of operating and maintaining the District’s fleet of vehicles and equipment. This was the first increase in the General Fund’s contribution in five years (\$300,000).
- Increased costs of utilities based on usage and increasing costs (\$45,000).
- Increased cost of credit card fees based on card usage by park guests (\$45,000).
- A decrease in the budgeted contingency, reducing the amount budgeted to \$20,000 (reduction of \$67,066).
- One-time transfer to the Equipment Fund for the replacement of nine vehicles and other equipment that are overdue for replacement but were delayed due to funding issues (\$400,000).
- A one-time transfer to the Asset Management Program to fund park improvements (\$775,000).
- A variety of one-time signage and equipment costs (\$325,000)



Summaries of expenses by type and by function can be found in the following section starting on page 7.

**2020 GENERAL FUND OPERATING BUDGET
REVENUE SUMMARY BY SOURCE**

Source of Revenue	2017 Actual	2018 Actual	2019 Amended Budget	2020 Budget	2020 Budget Over/(Under) 2019 Budget	
					Dollars	%
Property Taxes						
Current	28,580,153	31,213,854	30,566,993	33,928,538	\$3,361,545	11.00%
Delinquent	(59,148)	(54,312)	117,648	117,648	--	--
Total Property Taxes	28,521,005	31,159,542	30,684,641	34,046,186	3,361,545	10.97%
Park Use						
Special Use Fees	1,072,236	1,070,565	1,274,568	1,274,568	--	--
Public Programming	942,797	1,031,545	955,563	963,275	7,712	.81%
Group Education	658,947	650,007	735,242	727,330	(7,912)	(1.08%)
Reservations	128,243	229,079	206,007	206,007	--	--
Rental	251,129	373,715	311,725	311,925	200	.06%
Camping	481,936	546,304	481,480	481,480	--	--
Tubing	373,102	733,431	567,409	567,409	--	--
Cross Country Ski Fees	573,412	698,958	575,000	575,000	--	--
Facility Use Fees	723,313	621,757	705,232	705,232	--	--
Concessions	578,450	654,535	664,610	664,610	--	--
Other	742,166	930,909	848,694	848,694	--	--
Total Park Use	6,525,731	7,540,805	7,325,530	7,325,530	--	--
Intergovernmental						
State - Oper. & Maint	684,059	661,056	661,056	661,056	--	--
State - PERA Aid	45,910	45,910	45,910	45,910	--	--
State - Public Safety	133,909	132,792	120,000	120,000	--	--
State - Lottery In Leiu of	258,772	258,772	478,090	478,090	--	--
Other State Grants	157,294	152,680	--	--	--	--
Local Grants	72,148	116,431	--	--	--	--
Total Grants	1,352,092	1,367,641	1,305,056	1,305,056	--	--
Transfers						
Operating Transfers From:						
Noerenberg Trust Fund	34,044	32,085	56,732	56,732	--	--
Donations Fund	30,996	22,007	20,000	20,000	--	--
Park Maintenance Fund	--	--	--	--	--	--
Total Transfers	65,040	54,092	76,732	76,732	--	--
Other						
Interest Income	170,682	157,632	200,000	200,000	--	--
Unrealized Gain/(Loss)						
on Investments	6,556	30,576	--	--	--	--
Charges for Services	99,577	87,492	106,836	106,836	--	--
Fines and Forfeitures	53,618	49,841	25,000	25,000	--	--
Miscellaneous Revenue	240,871	281,061	114,466	123,466	9,000	7.86%
Total Other	571,304	606,602	446,302	455,302	9,000	2.02%
Total Revenue	<u>\$37,035,172</u>	<u>\$40,728,682</u>	<u>\$39,838,261</u>	<u>\$43,208,806</u>	<u>\$3,370,545</u>	8.46%

**2020 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY TYPE**

Type of Expenditure	2017 Actual	2018 Actual	2019 Amended Budget	2020 Budget	2020 Budget Over (Under) 2019 Budget	
					Dollars	Percent
Personal Services	\$ 28,767,927	\$ 29,960,954	\$ 31,088,515	\$ 32,639,919	\$ 1,551,404	4.99%
Commodities and Supplies	1,630,986	1,532,695	1,609,019	1,728,405	119,386	7.42%
Contracted Services	5,369,763	5,577,575	5,522,929	6,097,197	574,268	10.40%
Other Charges	1,367,929	1,359,735	1,318,727	1,361,280	42,553	3.23%
Capital Outlay	538,267	545,701	180,600	155,600	(25,000)	(13.84%)
Contingency	--	--	87,066	20,000	(67,066)	(77.03%)
Transfers to Other Funds	<u>2,784,757</u>	<u>1,017,947</u>	<u>31,405</u>	<u>1,206,405</u>	<u>1,175,000</u>	3,741.44%
TOTAL	<u>\$ 40,459,629</u>	<u>\$ 39,994,607</u>	<u>\$ 39,838,261</u>	<u>\$ 43,208,806</u>	<u>\$ 3,370,545</u>	8.46%

**2020 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2017 Actual	2018 Actual	2019 Amended Budget	2020 Budget	2020 Budget Over/(Under)	
					2019 Budget	
					Dollars	Percent
Park Maintenance						
Park and Trail Maintenance	\$ 8,211,253	\$ 8,713,958	\$ 9,027,388	\$ 9,613,492	\$ 586,104	6.49%
Park Maintenance Management	631,243	364,221	424,378	441,931	17,553	4.14%
Carpentry	575,281	620,015	681,638	712,088	30,450	4.47%
Central Services	678,578	703,101	711,181	753,732	42,551	5.98%
	10,096,355	10,401,295	10,844,585	11,521,243	676,658	6.24%
Public Safety	1,970,708	1,910,529	1,856,848	1,887,411	30,563	1.65%
Recreation, Education and Natural Resources						
Park Facility Services	2,791,536	3,044,716	3,138,164	3,343,299	205,135	6.54%
Park Facility Management	840,387	880,286	889,357	916,505	27,148	3.05%
Nature and Outdoor Education	5,611,435	5,958,398	6,104,153	6,472,962	368,809	6.04%
Outdoor Education Management	44,281	82,750	137,888	462,831	324,943	235.66%
Recreation Programming	765,459	883,691	947,286	991,352	44,066	4.65%
Forestry and Horticulture	1,863,906	1,875,348	1,969,097	2,026,163	57,066	2.90%
Wildlife	663,978	739,623	633,948	678,334	44,386	7.00%
Water Resources	551,708	522,956	599,053	647,534	48,481	8.09%
Natural Resources Management	179,505	156,108	240,530	253,373	12,843	5.34%
Division Administration	632,306	407,652	581,528	546,957	(34,571)	(5.94%)
Total Recreation, Education and Natural Resources	13,944,501	14,551,528	15,241,004	16,339,310	1,098,306	7.21%
Park Design, Planning and Technology						
Design/Development	579,189	555,639	546,579	569,394	22,815	4.17%
Planning	580,701	600,750	659,942	693,868	33,926	5.14%
Research	264,237	276,097	268,034	290,487	22,453	8.38%
Technology	1,914,998	2,155,983	2,224,550	2,298,849	74,299	3.34%
Division Administration	265,638	282,816	293,391	295,315	1,924	0.66%
Total Park Design and Planning	3,604,763	3,871,285	3,992,496	4,147,913	155,417	3.89%

**2020 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2017 Actual	2018 Actual	2019 Amended Budget	2020 Budget	2020 Budget Over/(Under) 2019 Budget	
					Dollars	Percent
Administration						
Board of Commissioners	165,899	171,640	199,126	202,423	3,297	1.66%
Office of the Superintendent	890,951	814,438	775,865	759,258	(16,607)	(2.14%)
Total Administration	1,056,850	986,078	974,991	961,681	(13,310)	(1.37%)
General Government Functions						
Finance	1,896,026	1,999,310	1,555,587	1,610,357	54,770	3.52%
Communications	1,123,064	1,028,197	1,141,373	1,346,168	204,795	17.94%
Community Engagement/Outreach	677,733	674,983	816,002	778,549	(37,453)	(4.59%)
Guest Relations	484,993	531,756	602,358	729,199	126,841	21.06%
Human Resources	2,001,457	2,059,276	2,152,126	2,121,805	(30,321)	(1.41%)
Administration	280,155	416,722	361,820	383,165	21,345	5.90%
Total General Government Functions	6,463,428	6,710,244	6,629,266	6,969,243	339,977	5.13%
Capital Outlay	538,267	545,701	180,600	155,600	(25,000)	(13.84%)
Operating Transfers	2,784,757	1,017,947	31,405	1,206,405	1,175,000	3,741.44%
Contingency	--	--	87,066	20,000	(67,066)	(77.03%)
TOTAL EXPENDITURES	<u>\$ 40,459,629</u>	<u>\$39,994,607</u>	<u>\$39,838,261</u>	<u>\$43,208,806</u>	<u>\$2,506,874</u>	6.29%

THREE RIVERS PARK DISTRICT COMPARISON OF ACTUAL 2019 AND ESTIMATED 2020 PROPERTY TAX LEVY

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2019	2020	2019	2020	2019	2020
Gross amount required from Property Tax	\$30,566,993	\$33,928,538	\$10,234,712	\$8,009,507	\$40,801,705	\$41,938,045
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	\$31,190,809	\$34,620,957	\$10,234,712	\$8,009,507	\$41,425,521	\$42,630,464
Percent Increase (Operating Budget=75.29%) (Debt Service=24.71%)						2.91%
Less: Fiscal Disparities	(2,468,152)	(2,672,018)	(809,880)	(809,961)	(3,278,032)	(3,481,979)
LOCAL LEVY NEEDED	<u>\$28,722,657</u>	<u>\$31,948,939</u>	<u>\$9,424,832</u>	<u>\$7,199,546</u>	<u>\$38,147,489</u>	<u>\$39,148,485</u>
Value used for levy rate	\$1,288,863,127	\$1,378,733,464	\$1,288,863,127	\$1,378,733,464	\$1,288,863,127	\$1,378,733,464
(x) Net Tax Capacity Rate	0.02229	0.02317	0.00732	0.00522	0.02961	0.02839
LEVY BY HENNEPIN COUNTY	<u>\$28,728,759</u>	<u>\$31,945,254</u>	<u>\$9,434,478</u>	<u>\$7,196,989</u>	<u>\$38,163,237</u>	<u>\$39,142,243</u>

Tax Levy for Operations Limit

Total Market Value	\$130,067,162,383
Percentage	0.03224%
	<u>41,933,653</u>
2020 Property Tax Levy	<u>34,620,957</u>
Unused Tax Levy Authority	<u><u>\$7,312,696</u></u>

**THREE RIVERS PARK DISTRICT
COMPARISON OF 2019 AND ESTIMATED 2020 PROPERTY TAX AMOUNTS
FOR SELECTED RESIDENTIAL PROPERTIES**

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2019	2020	2019	2020	2019	2020
If market value = \$250,000 in 2019	\$250,000	\$265,500	\$250,000	\$265,500	\$250,000	\$265,500
Market Value Exclusion	\$14,740	\$13,345	\$14,740	\$13,345	\$14,740	\$13,345
Tax Capacity @ 1.00%	\$2,353	\$2,522	\$2,353	\$2,522	\$2,353	\$2,522
(x) Net Tax Capacity Rate (decimal)	0.02229	0.02317	0.00732	0.00522	0.02961	0.02839
Three Rivers Park District Tax	\$52.45	\$58.43	\$17.22	\$13.16	\$69.67	\$71.58
If market value = \$325,000 in 2020	\$325,000	\$345,150	\$325,000	\$345,150	\$325,000	\$345,150
Market Value Exclusion	\$7,990	\$6,177	\$7,990	\$6,177	\$7,990	\$6,177
Tax Capacity @ 1.00%	\$3,171	\$3,390	\$3,171	\$3,390	\$3,171	\$3,390
(x) Net Tax Capacity Rate (decimal)	0.02229	0.02317	0.00732	0.00522	0.02961	0.02839
Three Rivers Park District Tax	\$70.68	\$78.55	\$23.21	\$17.70	\$93.89	\$96.25
If market value = \$400,000 in 2018	\$400,000	\$424,800	\$400,000	\$424,800	\$400,000	\$424,800
Market Value Exclusion	\$1,240	\$0	\$1,240	\$0	\$1,240	\$0
Tax Capacity @ 1.00%	\$3,988	\$4,248	\$3,988	\$4,248	\$3,988	\$4,248
(x) Net Tax Capacity Rate (decimal)	0.02229	0.02317	0.00732	0.00522	0.02961	0.02839
Three Rivers Park District Tax	\$88.89	\$98.43	\$29.19	\$22.17	\$118.08	\$120.60

For each example, it is assumed that the market value of the property from 2019 to 2020 will increase by 6.2% 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.

2020 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

PARK AND TRAIL MAINTENANCE		
Positions	Full-Time Equivalents	
	2019	2020
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
Ski and Golf Maintenance Supervisor (1)	0.35	0.35
Golf Maintenance Supervisor (1)	0.20	0.20
Crew Chief (11)	11.00	11.00
Park Technician (19)	16.15	15.95
Park Keeper (12)	12.00	12.00
Park Worker (14)	14.00	14.00
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
Golf Technician (1)	0.40	0.40
Custodian (15)	14.50	14.50
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
Total – Regular Full Time Equivalent Positions	91.00	90.80
Total – Temporary/Intermittent Hours	61,493	61,685

PUBLIC SAFETY		
Positions	Full-Time Equivalents	
	2019	2020
Director of Public Safety (1)	1.00	1.00
Administrative Assistant (1)	1.00	1.00
Sergeant (2)	2.00	2.00
Police Officers (12)	10.00	10.00
Total – Regular Full Time Equivalent Positions	14.00	14.00
Total – Temporary/Intermittent Hours	0	0

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.

**2020 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES		
Positions	Full-Time Equivalents	
	2019	2020
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 (5)	5.50	5.50
Shift Leader (6)	2.35	2.35
Lead Facility Attendant (4)	2.30	2.30
Facility Attendant (3)	1.43	1.43
Facility Coordinator (2)	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
Invasive Species Coordinator	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
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 (2)	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.

**2020 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

**DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES
(Continued)**

Positions	Full-Time Equivalents	
	2019	2020
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
Interpretive Naturalist (28)	24.10	24.10
Naturalist Programmer (3)	1.30	1.30
Environmental Educator	1.00	1.00
Office Support Assistant (9)	5.70	5.70
Nature Center Secretary/ Receptionist (1)	0.80	0.80
Food Service Supervisor (1)	0.60	0.60
Landing/Cultural Heritage Manager (1)	1.00	1.00
Cultural Heritage Intrepreter (6)	4.10	4.10
Office Support Assistant (1)	1.00	1.00
Silverwood Park Supervisor (1)	1.00	1.00
Facility Supervisor (1)	1.00	1.00
Farm and Art Educator (1)	0.50	0.50
Café Supervisor (1)	0.60	0.60
Lead Barista (5)	3.00	3.00
Art Program Coordinator (1)	1.00	1.00
Art Educator (5)	4.05	4.05
Art Programmer (2)	1.10	1.10
Interpretive Naturalist (2)	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)	1.60	1.60
Total - Regular Full Time Equivalent Positions	145.18	145.18
Total - Temporary/Intermittent Hours	164,170	169,958

Division of Administration

Positions	Full-Time Equivalents	
	2019	2020
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
Total - Regular Full Time Equivalent Positions	3.75	3.75
Total - Temporary/Intermittent Hours	0.00	0.00

**2020 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

DIVISION OF PARK DESIGN AND PLANNING		
Positions	Full-Time Equivalents	
	2019	2020
Associate Superintendent for Design and Planning (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
Total – Regular Full Time Equivalent Positions	27.00	27.00
Total – Temporary/Intermittent Hours	3,670	3,950
GENERAL GOVERNMENT FUNCTIONS		
Positions	Full-Time Equivalents	
	2019	2020
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
Revenue Analysts (3)	3.80	3.00
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.

2020 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

GENERAL GOVERNMENT FUNCTIONS - Continued		
Positions	Full-Time Equivalents	
	2019	2020
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 Communciations 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	1.00	1.00
Web Coordinator (1)	1.00	1.00
Digital Marketing Assistant	1.00	1.00
Media Relations Specialist (1)	1.00	1.00
Community Engagement Supervisor (1)	1.00	1.00
Community Engagement Specialist (2)	2.50	2.50
Volunteer and Donor Relations Supervisor (1)	1.00	1.00
Volunteer Resources Coordinator (2)	2.00	2.00
Office Support Assistant (2)	1.50	1.50
Guest Services Manager (1)	1.00	1.00
Guest Services Sales Specialist (1)	1.00	1.00
Lead Guest Services Representative (1)	1.00	1.00
Guest Services Representative (2)	2.30	2.30
Event and Sponsorship Coordinator (1)	1.00	1.00
Sales and Event Coordinator (1)	1.00	1.00
Sales and Event Assistant (1)	0.70	0.70
Office Support Assistant (2)	1.25	1.25
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
Total – Regular Full Time Equivalent Positions	51.05	50.25
Total – Temporary/Intermittent Hours	8,455	4,862

TOTAL GENERAL FUND 2020 OPERATING BUDGET		
Positions	Full-Time Equivalents	
	2019	2020
Total – Regular Full Time Equivalent Positions	331.98	330.98
Total – Temporary/Intermittent Hours	238,068	240,455