



Three Rivers

PARK DISTRICT



2023 General Fund Operating Budget



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2023 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 2023 General Fund Operating Budget is centered around its mission and System Plan and provides a road map for 2023 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 2023 General Fund Budget provides an outline of how the Park District intends to meet these conflicting goals.

Priorities of the 2023 General Fund Operating Budget

The Park District's 2023 General Fund Operating Budget totals \$48,725,797 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 2023 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 167 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 2023 was given to those budget initiatives that maintain and support the level of service provided in past years including increased funding for regular and seasonal staff wages and benefits and funding for increased costs of goods and services resulting from higher inflation.

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 2023 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.

Continue to 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 2023 budget funds these efforts through staff dedicated to offering these services and reaching out to new groups as they are identified.

Position the Park District to meet the challenges and unknowns associated with current economic conditions.

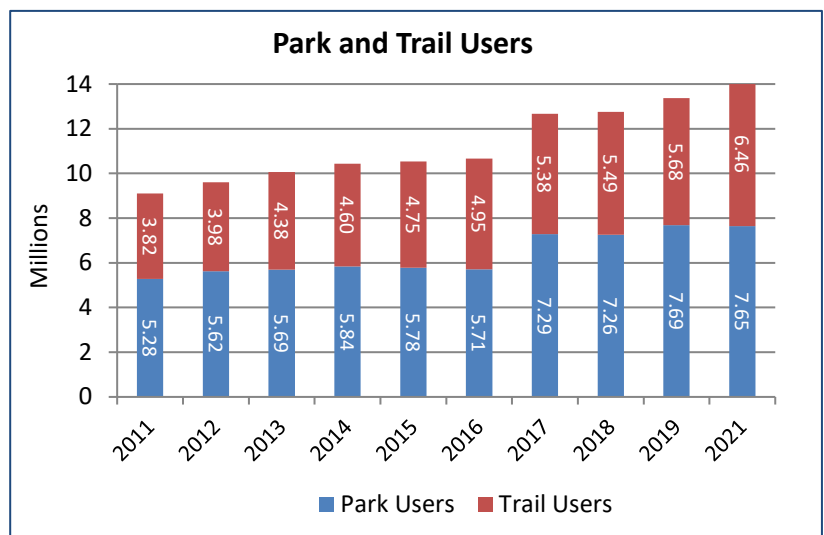
Over the past 18 months the economy has gone through drastic changes. The combination of high inflation, rising salaries, and record low unemployment has required the Park District to make changes to its compensation program for both regular and seasonal employees. In addition, increasing costs for supplies and services have put a strain on budgets and operational plans. These conditions are expected to continue for the remainder of 2022 and into at least the first half of 2023. By adjusting compensation for regular and seasonal staff, including inflationary increases in supply and service accounts, and re-establishing the budget contingency to handle unforeseen issues as they arise during 2023, the Park District believes that future inflation and the continued strain on employment costs can be handled within budgeted amounts.

Challenges Facing the Park District in 2023 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. Counts for 2021 continue to show an increase in trail usage with park usage remaining steady.



Park and trail usage has increased each year for more than a decade and it appears that this trend will continue for the foreseeable future.

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, wages offered by others, etc.) making it an annual challenge to stay competitive in the labor market. The 2023 budget was exceptionally challenging as rapid growth in seasonal wage rates, inflation driven wage growth from other employers and record low unemployment required the Park District to take extraordinary steps to remain competitive. The 2023 Budget contains major increases in seasonal rates, wage adjustments for all employees in lower pay grades and higher than usual growth in all pay grades to respond to the wage pressures that are being experienced. The District expects these challenges to continue 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 2023 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 2023 is \$46.2 million while the actual operating levy is \$40.3 million. 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
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%
2023	47.66	4.8%

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 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 2013 and 2023, the annual tax levy increase has averaged \$738,000 (1.83%) 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. The 4.8% property tax increase for 2023

results in a \$4.14 per year increase in the taxes for a homeowner in suburban Hennepin County with a home valued at \$403,000 (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.

Economic Conditions

Economic conditions have changed drastically over the last 18 months as record inflation combined with rapid wage growth and record low unemployment has driven operating costs substantially higher than usual. These conditions, which began in early 2022, have forced the Park District to focus all of its budget discussions on maintaining existing levels of service. Over the past decade most budget discussions have included funding on-going operations and either improving services or adding new services for park guests. This was not true for the 2023 budget as all new funding is associated with maintaining existing service levels and customer expectations.

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 2023 General Fund Operating Budget

Funding for the 2023 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	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2023 Budget Over/(Under) 2022 Budget	
					Dollars	%
Property Taxes	\$34,458,155	\$35,937,829	\$37,629,011	\$39,589,211	\$1,960,200	5.21%
Park Use	4,873,842	7,129,004	6,614,013	7,345,406	731,393	11.06%
Grants-Met Council	1,154,893	1,168,043	1,139,146	1,139,146	---	---
Grants-Other	1,440,744	230,677	120,000	120,000	---	---
Interfund Transfers	33,697	23,546	76,732	76,732	---	---
Interest Income	126,241	-93,487	200,000	200,000	---	---
Other Revenue	331,864	300,767	255,302	255,302	---	---
Total Revenue	\$42,419,436	\$44,696,379	\$46,032,704	\$48,725,797	\$2,693,093	5.85%

The increase in property tax revenue is due to the 4.8% property tax levy increase discussed above. The percentage shown is more than the 4.8% increase since the information in the above table only includes the operating portion of the levy, which accounts for 84% of the total levy.

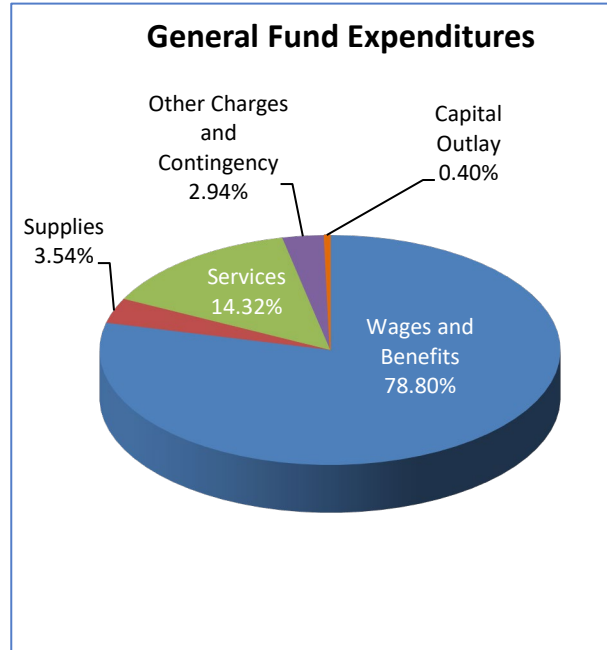
The budget for park use revenue includes both fee increases and revenue estimate increases. Fee increases are planned for daily and annual permits, equipment rental and individual and group camping. These fee increases are the first major increases since 2016. Generally, daily permits are increasing by \$1 to \$2, annual passes are increasing \$5, equipment rental is increasing \$2, individual camping is increasing by \$3 per day and group camping is increasing by \$10 per day. Fees for all the above items can be found on the Park District’s website.

A more detailed listing of revenues in the 2023 budget can be found on the Revenue Summary by Source table included on page 7.

Expenses included in the 2023 General Fund Operating Budget

Expenses contained in the 2023 General Fund Operating Budget are related to the costs for wages and benefits, supplies, services, and other charges required to conduct the Park District’s day to day operations. Major changes from 2023 include the following:

- Increased wage costs due to 2023 salary adjustments including a 1.5% general wage increase, changes required by union contracts, and the continuation of performance and step-based pay systems (\$1,320,015).
- Elimination of two vacant positions whose workload has been reassigned resulting in a savings of \$188,499 which is being used to fund other changes in wages and benefits.
- Increased hourly rates for most employees whose primary responsibility is serving the public to help with retention and recruitment (\$127,754).
- Increased seasonal staffing hourly rates based on economic conditions and union contract requirements (\$684,294).
- Increased health, life and dental insurance premiums that are shared between the Park District and its employees (\$371,176).
- Increased contribution from the General Fund to manage the costs of operating and maintaining the District's fleet of vehicles and equipment (\$125,000).
- Increased costs for a variety of operating expenses that are increasing due to inflation (\$199,726)
- Reallocation of 2022 one-time costs for a new programming van and park police safety equipment to fund a variety of non-staff budget requests designed to fund initiatives that are already in place or will be started to improve customer service.
- Re-established the contingency in the budget to provide funds for unforeseen issues that may arise during 2023 (\$30,000).



**2023 GENERAL FUND OPERATING BUDGET
REVENUE SUMMARY BY SOURCE**

Source of Revenue	2020 Actual	2021 Actual	2022 Amended Budget	2023 Budget	2023 Budget Over/(Under) 2022 Budget	
					Dollars	%
Property Taxes						
Current	\$34,379,753	\$35,880,892	\$37,511,363	\$39,471,563	\$1,960,200	5.23%
Delinquent	78,402	56,937	117,648	117,648	--	--
Total Property Taxes	34,458,155	35,937,829	37,629,011	39,589,211	1,960,200	5.22%
Park Use						
Special Use Fees	1,070,344	1,311,975	1,174,568	1,340,324	165,756	14.11%
Public Programming	237,296	746,974	730,294	734,003	3,709	.51%
Group Education	96,163	268,750	416,843	421,843	5,000	1.20%
Reservations	72,971	277,686	215,007	193,163	(21,844)	(10.16%)
Equipment Rental	419,700	516,997	356,723	446,477	89,754	25.16%
Camping	448,071	658,497	473,100	581,798	108,698	22.98%
Tubing	538,746	342,457	567,409	628,403	60,994	10.75%
Cross Country Ski Fees	813,852	941,527	575,000	827,052	252,052	43.84%
Facility Use Fees	178,292	638,304	664,482	709,756	45,274	6.81%
Concessions	379,700	542,029	652,198	632,198	(20,000)	(3.07%)
Other	618,707	883,808	788,389	830,389	42,000	5.33%
Total Park Use	4,873,842	7,129,004	6,614,013	7,345,406	731,393	11.06%
Intergovernmental						
Federal - CARES Act	1,021,168	--	--	--	--	--
State - Oper. & Maint	676,803	685,834	661,056	661,056	--	--
State - PERA Aid	22,955	--	--	--	--	--
State - Public Safety	114,311	106,351	120,000	120,000	--	--
State - Lottery In Leiu of	478,090	478,090	478,090	478,090	--	--
Other Grants	282,310	128,445	--	--	--	--
Total Intergovernmental	2,595,637	1,398,720	1,259,146	1,259,146	--	--
Transfers						
Operating Transfers From:						
Noerenberg Trust Fund	33,697	23,546	42,936	42,936	--	--
Donations Fund	--	--	33,796	33,796	--	--
Park Maintenance Fund	--	--	--	--	--	--
Total Transfers	33,697	23,546	76,732	76,732	--	--
Other						
Interest Income	112,665	46,233	200,000	200,000	--	--
Unrealized Gain/(Loss) on Investments	13,576	(139,720)	--	--	--	--
Charges for Services	116,858	136,203	106,836	106,836	--	--
Fines and Forfeitures	26,787	53,807	25,000	25,000	--	--
Miscellaneous Revenue	188,219	110,757	123,466	123,466	--	--
Total Other	458,105	207,280	455,302	455,302	--	--
Total Revenue	\$42,419,436	\$44,696,379	\$46,034,204	\$48,725,797	\$2,691,593	5.85%

**2023 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY TYPE**

Type of Expenditure	2020 Actual	2021 Actual	2022 Amended Budget	2023 Budget	2023 Budget Over (Under) 2022 Budget	
					Dollars	Percent
Personal Services	\$ 31,930,511	\$ 34,148,409	\$ 36,083,431	\$ 38,394,931	\$ 2,311,500	6.41%
Commodities and Supplies	1,688,350	1,554,918	1,673,467	1,723,073	49,606	2.96%
Contracted Services	6,067,781	5,981,675	6,664,541	6,979,460	314,919	4.73%
Other Charges	1,173,741	1,224,052	1,374,760	1,370,328	(4,432)	(0.32%)
Capital Outlay	157,859	82,256	206,600	196,600	(10,000)	(4.84%)
Contingency	--	--	--	30,000	30,000	100.00%
Transfers to Other Funds	422,075	19,650	31,405	31,405	--	--
TOTAL	<u>\$ 41,440,317</u>	<u>\$ 43,010,960</u>	<u>\$ 46,034,204</u>	<u>\$ 48,725,797</u>	<u>\$ 2,691,593</u>	5.85%

**2023 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2020 Actual	2021 Actual	2022 Amended Budget	2023 Budget	2023 Budget Over/(Under)	
					2022 Budget	
					Dollars	Percent
Park Maintenance						
Park and Trail Maintenance	\$ 9,465,796	\$10,332,967	\$ 10,927,883	\$ 11,775,898	\$ 848,015	7.76%
Park Maintenance Management	475,032	443,721	377,625	393,812	16,187	4.29%
Carpentry	751,624	751,994	744,829	791,086	46,257	6.21%
Central Services	784,622	774,269	838,704	877,390	38,686	4.61%
	11,477,074	12,302,951	12,889,041	13,838,186	949,145	7.36%
Public Safety	1,920,680	1,895,443	2,301,127	2,305,178	4,051	0.18%
Recreation, Education and Natural Resources						
Park Facility Services	2,963,248	3,458,433	3,784,600	4,145,632	361,032	9.54%
Park Facility Management	817,795	820,807	815,631	815,033	(598)	(0.07%)
Nature and Outdoor Education	5,716,589	6,406,889	7,033,860	7,658,451	624,591	8.88%
Outdoor Education Management	136,652	293,558	382,834	426,198	43,364	11.33%
Recreation Programming	900,166	933,427	1,047,873	1,104,187	56,314	5.37%
Forestry and Horticulture	1,907,645	2,045,019	2,198,111	2,340,759	142,648	6.49%
Wildlife	636,910	749,230	802,627	861,316	58,689	7.31%
Water Resources	638,261	632,525	693,238	723,817	30,579	4.41%
Natural Resources Management	243,331	194,167	264,015	277,550	13,535	5.13%
Division Administration	800,713	455,213	636,954	655,231	18,277	2.87%
Total Recreation, Education and Natural Resources	14,761,310	15,989,268	17,659,743	19,008,174	1,348,431	7.64%
Park Design, Planning and Technology						
Design/Development	739,124	772,859	636,938	680,213	43,275	6.79%
Planning	692,565	741,829	758,220	805,790	47,570	6.27%
Research	242,559	265,624	313,234	350,367	37,133	11.85%
Technology	2,367,229	2,339,333	2,470,004	2,548,778	78,774	3.19%
Division Administration	296,308	311,259	314,124	337,622	23,498	7.48%
Total Park Design and Planning	4,337,785	4,430,904	4,492,520	4,722,770	230,250	5.13%

**2023 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2020 Actual	2021 Actual	2022 Amended Budget	2023 Budget	2023 Budget Over/(Under) 2022 Budget	
					Dollars	Percent
Administration						
Board of Commissioners	188,677	190,560	222,980	234,186	11,206	5.03%
Office of the Superintendent	778,783	853,365	833,124	766,996	(66,128)	(7.94%)
Total Administration	967,460	1,043,925	1,056,104	1,001,182	(54,922)	(5.20%)
General Government Functions						
Finance	2,521,275	2,381,055	1,726,839	1,813,126	86,287	5.00%
Communications Community Engagement/Outreach	980,060	1,084,442	1,272,363	1,337,829	65,466	5.15%
Guest Relations	636,914	748,428	867,112	954,085	86,973	10.03%
Human Resources	643,592	820,547	893,145	949,158	56,013	6.27%
Administration	2,165,105	1,770,184	2,227,439	2,194,700	(32,739)	(1.47%)
Total General Government Functions	449,128	441,907	410,766	343,404	(67,362)	(16.40%)
Capital Outlay	7,396,074	7,246,563	7,397,664	7,592,302	194,638	2.63%
Operating Transfers	157,859	82,256	206,600	196,600	(10,000)	(4.84%)
Contingency	422,075	19,650	31,405	31,405	--	--
Contingency	--	--	--	30,000	30,000	100.00%
TOTAL EXPENDITURES	<u>\$ 41,440,317</u>	<u>\$43,010,960</u>	<u>\$46,034,204</u>	<u>\$48,725,797</u>	<u>\$2,691,593</u>	<u>5.85%</u>

THREE RIVERS PARK DISTRICT COMPARISON OF ACTUAL 2022 AND 2023 PROPERTY TAX LEVY

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2022	2023	2022	2023	2022	2023
Gross amount required from Property Tax	\$37,511,563	\$39,471,563	\$7,195,069	\$7,382,389	\$44,706,632	\$46,853,952
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	\$38,277,105	\$40,277,105	\$7,195,069	\$7,382,389	\$45,472,174	\$47,659,494
Percent Increase						4.80%
Less: Fiscal Disparities	(2,986,009)	(2,943,194)	(561,290)	(539,458)	(3,547,299)	(3,482,652)
LOCAL LEVY NEEDED	\$35,291,096	\$37,333,911	\$6,633,779	\$6,842,931	\$41,924,875	\$44,176,842
Value used for levy rate	\$1,504,374,911	\$1,788,912,475	\$1,504,374,911	\$1,788,912,475	\$1,504,374,911	\$1,788,912,475
(x) Net Tax Capacity Rate	0.02346	0.02087	0.00441	0.00383	0.02787	0.02470
LEVY BY HENNEPIN COUNTY	\$35,292,635	\$37,334,603	\$6,634,293	\$6,851,535	\$41,926,929	\$44,186,138

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Tax Levy for Operations Limit	
Total Market Value	\$143,368,415,507
Percentage	0.03224%
	46,221,977
2022 Property Tax Levy	40,277,105
Unused Tax Levy Authority	\$5,944,872

**THREE RIVERS PARK DISTRICT
COMPARISON OF 2022 AND 2023 PROPERTY TAX AMOUNTS
FOR SELECTED RESIDENTIAL PROPERTIES**

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2022	2023	2022	2023	2022	2023
If market value = \$250,000 in 2022	\$250,000	\$290,000	\$250,000	\$290,000	\$250,000	\$290,000
Market Value Exclusion	\$14,740	\$11,140	\$14,740	\$11,140	\$14,740	\$11,140
Tax Capacity @ 1.00%	\$2,353	\$2,789	\$2,353	\$2,789	\$2,353	\$2,789
(x) Net Tax Capacity Rate (decimal)	0.02346	0.02087	0.00441	0.00383	0.02787	0.02470
Three Rivers Park District Tax	\$55.20	\$58.21	\$10.38	\$10.68	\$65.58	\$68.89
If market value = \$325,000 in 2022	\$325,000	\$377,000	\$325,000	\$377,000	\$325,000	\$377,000
Market Value Exclusion	\$7,990	\$3,310	\$7,990	\$3,310	\$7,990	\$3,310
Tax Capacity @ 1.00%	\$3,171	\$3,737	\$3,171	\$3,737	\$3,171	\$3,737
(x) Net Tax Capacity Rate (decimal)	0.02346	0.02087	0.00441	0.00383	0.02787	0.02470
Three Rivers Park District Tax	\$74.39	\$77.99	\$13.98	\$14.31	\$88.37	\$92.30
If market value = \$400,000 in 2021	\$400,000	\$464,000	\$400,000	\$464,000	\$400,000	\$464,000
Market Value Exclusion	\$1,240	\$0	\$1,240	\$0	\$1,240	\$0
Tax Capacity @ 1.00%	\$3,988	\$4,640	\$3,988	\$4,640	\$3,988	\$4,640
(x) Net Tax Capacity Rate (decimal)	0.02346	0.02087	0.00441	0.00383	0.02787	0.02470
Three Rivers Park District Tax	\$93.56	\$96.84	\$17.59	\$17.77	\$111.15	\$114.61

For each example, it is assumed that the market value of the property from 2022 to 2023 will increase by 16% 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.

2023 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

PARK AND TRAIL MAINTENANCE		
Positions	Full-Time Equivalents	
	2022	2023
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 (12)	11.00	11.00
Park Technician (20)	17.35	18.35
Park Keeper (14)	13.00	13.00
Park Worker (15)	15.00	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
Senior Project Technician (1)	1.00	1.00
Custodian (14)	13.50	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
Total – Regular Full Time Equivalent Positions	92.45	92.45
Total – Temporary/Intermittent Hours	62,645	62,645

PUBLIC SAFETY		
Positions	Full-Time Equivalents	
	2022	2023
Director of Public Safety (1)	1.00	1.00
Administrative Assistant (1)	1.00	1.00
Sergeant (2)	2.00	2.00
Police Officers (18)	11.05	11.05
Total – Regular Full Time Equivalent Positions	15.05	15.05
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.

2023 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES		
Positions	Full-Time Equivalents	
	2022	2023
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 (6)	5.75	5.75
Shift Leader (3)	1.55	1.55
Lead Facility Attendant (3)	1.80	1.80
Facility Attendant (1)	0.67	0.67
Facility Coordinator (4)	4.00	4.00
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 Supervisor (1)	1.00	1.00
Park Service Assistant (8)	7.80	7.80
Park Security Supervisor (1)	1.00	1.00
Division Office Assistants (3)	2.00	2.00
Recreation Supervisor (1)	1.00	1.00
Outdoor Recreation Coordinator (1)	1.00	1.00
Recreation Program Specialist 56)	3.70	3.70
Outdoor Recreation Educator (2)	1.30	1.30
Office Support Assistant (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
Garden Operations Specialist (1)	1.00	1.00
Landscape Specialist (1)	1.00	1.00
Forestry Operations Manager (1)	1.00	1.00
Natural Resources Supervisor – Forestry (1)	1.00	1.00
Forestry Operations 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 of Wildlife (1)	1.00	1.00
Natural Resources Supervisor – 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 of Water Resources (1)	1.00	1.00
Water Resources Supervisor (1)	1.00	1.00
Water Resources Specialist (3)	2.00	2.00
Water Resources Technician (1)	1.00	1.00
Office Support Assistant (1)	1.00	1.00

**2023 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES (Continued)		
Positions	Full-Time Equivalents	
	2022	2023
Director of Outdoor Education (1)	1.00	1.00
Program and Facility Coordinator (1)	1.00	1.00
Outdoor Education Supervisor (5)	5.00	5.00
Education Coordinator (1)	1.00	1.00
Interpretive Naturalist (28)	25.75	25.75
Naturalist Programmer (1)	0.50	0.50
Environmental Educator (1)	1.70	1.70
Office Support Assistant (8)	6.05	6.05
Administrative Assistant (1)	1.00	1.00
Food Service Supervisor (1)	0.60	0.60
Historical Program Supervisor (1)	1.00	1.00
Historical Interpreter (5)	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
Art Program Coordinator (1)	1.00	1.00
Art Educator (6)	4.40	4.40
Interpretive Naturalist (2)	1.50	1.50
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
Event Host (1)	0.60	0.60
Farm Educator (4)	3.80	3.80
Community Supported Agriculture Coordinator (1)	0.80	0.80
Office Support Assistant (3)	1.80	1.80
Total - Regular Full Time Equivalent Positions	146.02	146.02
Total - Temporary/Intermittent Hours	172,776	176,431

Division of Administration		
Positions	Full-Time Equivalents	
	2022	2023
Commissioners (7)		
Superintendent (1)	1.00	1.00
Executive Assistant (1)	1.00	0.00
Administrative Assistant (1)	1.00	1.00
Legal Counsel (1)	0.75	0.75
Total - Regular Full Time Equivalent Positions	3.75	2.75
Total - Temporary/Intermittent Hours	0.00	0.00

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

2023 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

DIVISION OF PARK DESIGN AND PLANNING		
Positions	Full-Time Equivalents	
	2022	2023
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 (2)	2.00	2.00
Senior Engineering Technician (1)	1.00	1.00
Director of Planning (1)	1.00	1.00
Principal Planner (1)	1.00	1.00
Associate 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 Analyst (1)	1.00	1.00
Planning and Research Coordinator (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
Senior Manager of GIS/ Business Applications (1)	1.00	1.00
GIS Technician (2)	2.00	2.00
Enterprise Applications Administrator (2)	2.00	2.00
IT Support Analyst (2)	2.00	2.00
IT Support Technician (2)	2.00	2.00
Office Support Assistant (1)	0.50	0.50
Total – Regular Full Time Equivalent Positions	27.00	27.00
Total – Temporary/Intermittent Hours	4,012	4,012
GENERAL GOVERNMENT FUNCTIONS		
Positions	Full-Time Equivalents	
	2022	2023
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 (1)	1.00	1.00
Accountant II (1)	1.00	1.00
Records Management Technician (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.

2023 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

GENERAL GOVERNMENT FUNCTIONS - Continued		
Positions	Full-Time Equivalents	
	2022	2023
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 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 (3)	3.00	3.00
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/Events Manager (1)	1.00	1.00
Guest Services Sales and Event Specialist (1)	1.00	1.00
Guest Services Representative (5)	3.80	3.80
Event and Sponsorship Coordinator (1)	1.00	1.00
Event Specialist (2)	2.00	2.00
Office Support 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	0.00
Organizational Development Manager (1)	1.00	1.00
Organizational Development Coordinator (1)	1.00	1.00
Total - Regular Full Time Equivalent Positions	50.80	49.80
Total - Temporary/Intermittent Hours	5,327	5,327

TOTAL GENERAL FUND 2023 OPERATING BUDGET		
Positions	Full-Time Equivalents	
	2022	2023
Total - Regular Full Time Equivalent Positions	335.07	333.07
Total - Temporary/Intermittent Hours	244,760	248,415



Three Rivers
PARK DISTRICT