



Three Rivers

PARK DISTRICT



2024 General Fund Operating Budget



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2024 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 2024 General Fund Operating Budget is centered around its mission and System Plan and provides a road map for 2024 operations and how the Park District will manage 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 2024 General Fund Budget provides an outline of how the Park District intends to meet these conflicting goals.

Priorities of the 2024 General Fund Operating Budget

The Park District's 2024 General Fund Operating Budget totals \$50,841,662 and provides funding for the goals and priorities identified below through a combination of property taxes, Metropolitan Council grants, park guest fees, and other revenue sources.

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

The 2024 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 175 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 2024 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.

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 2024 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 implementation of the System Plan by providing a wide range of services to Park District users both within existing park locations and in resident's local communities.

The Park District's System Plan calls 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 Park District continues to invest 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, programs as part of school curriculums and collaborating with other partners to reach targeted populations. The 2024 budget funds these efforts through staff dedicated to offering these services and reaching out to new groups as they are identified.

Use non-property tax revenue to fund needed budget increases.

After a decade of little to no property tax increases, the Park District finds itself in a period of increasing total property tax levies. The Park District believes the total property tax increase, which includes both the operating and debt service levy, is what should be measured since this is the impact the property owner sees. The Park District is committed to using grants and user fees to maintain a low annual property tax increase.

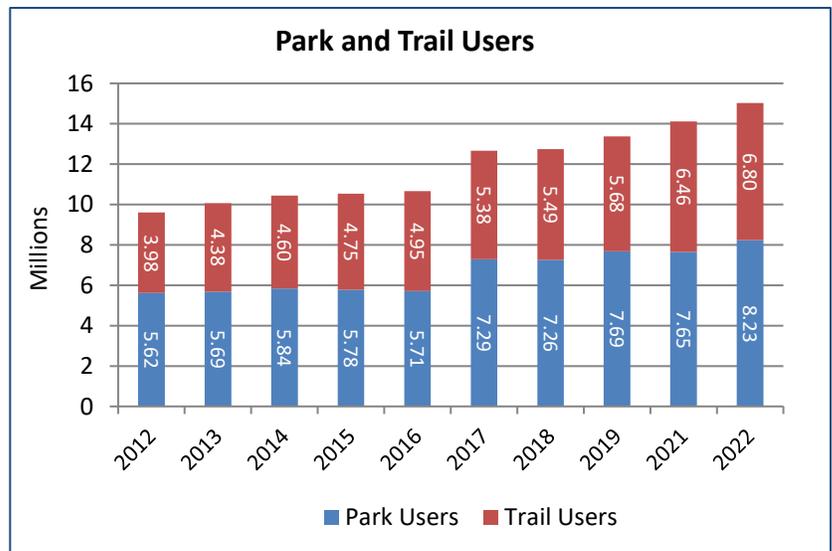
The 2024 budget uses \$1.16 million in increases from Metropolitan Council grants and park user revenue to fund fifty-five percent of the total budget increase.

Challenges Facing the Park District in 2024 and Beyond

Increased Park Visitation

Park users continue to enjoy the District's parks and trails in record numbers. Visitation increased to more than 15.1 million in 2022 as the popularity of parks and trails continues to grow. The Park District anticipates annual visitation will continue to increase for the foreseeable future.

The Park District is one of ten park agencies that make up the Metropolitan Regional Park System (the "System"), which is monitored and partially funded by the Metropolitan Council. The Park District historically accounts for more than 20% of the System's total visitation and both the Park District's and System's usage increased by 6.4% in 2022.



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

Park staff and the services they provide play an important part in attracting and retaining park users. For that reason, the hiring and retaining of highly qualified, creative, and dedicated 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. Changes to compensation and benefits during 2023 has helped the Park District recruit and retain staff, but the District needs to continue to review and change budget parameters to remain competitive. The 2024 Budget contains additional increases in seasonal rates, wage adjustments for targeted positions where employee retention is an issue and benefit changes designed to keep the District competitive within the local economy.

Natural Resources Management

Natural resource management is a principal element of the District's mission. The District needs to be proactive in protecting natural resources from aquatic, forest and prairie invasive species in order to meet its mission and provide high quality natural resources experiences for park visitors. Meeting this need requires the ability to identify potential invasives, to control their spread, effectively treat the invasive and replace the invasive with native materials. In addition, since management practices within Park District properties and throughout the area have the ability to impact natural resources, working with and educating the public and cooperating with other interested groups is absolutely necessary to be successful in managing natural resources. The 2024 budget includes more than \$4.425 million dedicated to the management of natural resources. 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 2024 is \$57.6 million while the actual operating levy is \$41.2 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
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%
2024	49.33	3.5%

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 2014 and 2024, the annual tax levy increase has averaged \$903,000 (2.25%) with five years showing an increase of less than one percent. As the table shows, 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 3.5%

property tax increase for 2024 results in a \$1.77 per year increase in the taxes for a homeowner in suburban Hennepin County with a home valued at \$417,350 (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 3% and 5% 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.

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 2024 General Fund Operating Budget

Funding for the 2024 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	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2024 Budget Over/(Under) 2023 Budget	
					Dollars	%
Property Taxes	\$35,937,829	\$38,036,512	\$39,589,211	\$40,540,536	\$ 951,325	2.40%
Park Use	7,129,004	7,529,268	7,345,406	7,370,622	25,216	0.34%
Grants-Met Council	1,163,924	1,168,043	1,139,146	2,271,470	1,132,324	99.40%
Grants-Other	234,796	297,648	120,000	120,000	---	---
Interfund Transfers	23,546	57,614	76,732	76,732	---	---
Interest Income	-93,487	-677,044	200,000	200,000	---	---
Other Revenue	300,767	291,679	255,302	262,302	7,000	2.74%
Total Revenue	\$44,696,379	\$46,703,720	\$48,725,797	\$50,841,662	\$2,115,865	4.34%

The increase in property tax revenue is due to the 3.5% property tax levy increase discussed above. The percentage shown is less than the 3.5% increase since the information in the above table only includes the operating portion of the levy, which accounts for 83.6% of the total levy.

The budget for park use revenue is increasing as a result of changes in the revenue estimates for a variety of park locations and revenue sources. The estimate changes include reductions in revenues at Mississippi Gateway Regional Park due to reconstruction of the park and its amenities that is occurring in 2024 and The Landing resulting from changes in operations.

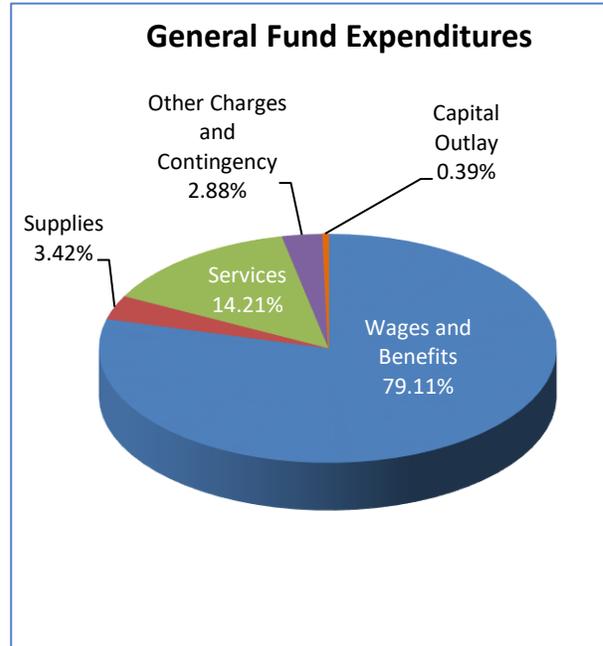
The increase in Met Council grants comes from an increase in annual funding of \$411,000, a repurposing of Lottery-in-Lieu-of funding from the Asset Management Program to the operating budget of \$321,000 and the first of four allocations from a new \$1.6 million state grant for operations.

A more detailed listing of revenues in the 2024 budget can be found on the Revenue Summary by Source table included on page 7.

Expenses included in the 2024 General Fund Operating Budget

Expenses contained in the 2024 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 2024 include the following:

- Increased wage costs due to 2024 salary adjustments including a 1.5% general wage increase, changes required by union contracts, and the continuation of performance and step-based pay systems (\$1,063,809).
- Increased seasonal staffing hourly rates based on economic conditions and union contract requirements (\$265,417).
- Increased health, life and dental insurance premiums that are shared between the Park District and its employees (\$372,508).
- Increased contribution from the General Fund to manage the costs of operating and maintaining the District's fleet of vehicles and equipment (\$104,000).
- Increased utility and contractual costs whose increases are based on rising prices and are beyond the District's control (\$157,532)
- Wage increases for selected positions that have been subject to repeated staff turnover due to lower than market wages (\$71,646)
- Increased contributions to health insurance costs for employees with high deductible plans to offset increases in the deductible maximum over the past four years (\$45,005).
- Increased operating costs required for Mississippi Gateway Regional Park (\$17,810).
- Increases in a variety of operating costs including training, supplies and contractual services (\$15,638).
- Maintain three vacant positions to allow the flexibility to react to staffing needs as 2024 unfolds.
- Increase the contingency in the budget to provide funds for unforeseen issues that may arise during 2024 (\$2,500).



**2024 GENERAL FUND OPERATING BUDGET
REVENUE SUMMARY BY SOURCE**

Source of Revenue	2021 Actual	2022 Actual	2023 Amended Budget	2024 Budget	2024 Budget Over/ (Under) 2023 Budget	
					Dollars	%
Property Taxes						
Current	\$35,880,892	\$38,019,809	\$39,471,563	\$40,422,888	\$951,325	2.41%
Delinquent	56,937	16,703	117,648	117,648	--	--
Total Property Taxes	35,937,829	38,036,512	39,589,211	40,540,536	951,325	2.41%
Park Use						
Special Use Fees	1,311,975	1,123,700	1,340,324	1,341,324	1,000	.07%
Public Programming	746,974	873,713	734,003	699,722	(34,281)	(4.67%)
Group Education	268,750	393,725	421,843	391,993	(29,850)	(7.08%)
Reservations	277,686	256,563	193,163	208,263	15,100	7.82%
Equipment Rental	516,997	404,189	446,477	461,477	15,000	3.36%
Camping	658,497	689,696	581,798	596,698	14,900	2.56%
Tubing	342,457	630,474	628,403	628,403	--	--
Cross Country Ski Fees	941,527	888,648	827,052	827,052	--	--
Facility Use Fees	638,304	726,302	709,756	724,103	14,347	2.02%
Concessions	542,029	657,696	632,198	633,198	1,000	.16%
Other	884,223	884,562	830,389	858,389	28,000	3.37%
Total Park Use	7,129,419	7,529,268	7,345,406	7,370,622	25,216	.34%
Intergovernmental						
State - Oper. & Maint	685,834	689,953	661,056	671,470	10,414	1.58%
State - Public Safety	106,351	120,869	120,000	120,000	--	--
State - Lottery In Lieu of	478,090	478,090	478,090	1,200,000	721,910	151.00%
Other Grants	128,445	176,779	--	400,000	400,000	100.00%
Total Intergovernmental	1,398,720	1,465,691	1,259,146	2,391,470	1,132,324	89.93%
Transfers						
Operating Transfers From:						
Noerenberg Trust Fund	23,546	57,614	42,936	42,936	--	--
Donations Fund	--	--	33,796	33,796	--	--
Park Maintenance Fund	--	--	--	--	--	--
Total Transfers	23,546	57,614	76,732	76,732	--	--
Other						
Interest Income	46,233	171,743	200,000	200,000	--	--
Unrealized Gain/(Loss) on Investments	(139,720)	(848,787)	--	--	--	--
Charges for Services	136,203	127,311	106,836	106,836	--	--
Fines and Forfeitures	53,807	30,960	25,000	30,000	5,000	20.00%
Miscellaneous Revenue	110,757	133,408	123,466	125,466	2,000	1.62%
Total Other	207,280	(385,365)	455,302	462,302	7,000	1.54%
Total Revenue	\$44,696,794	\$46,703,720	\$48,725,797	\$50,841,662	\$2,115,865	4.34%

**2024 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY TYPE**

Type of Expenditure	2021 Actual	2022 Actual	2023 Amended Budget	2024 Budget	2024 Budget Over (Under) 2023 Budget	
					Dollars	Percent
Personal Services	\$ 34,148,409	\$ 35,291,815	\$ 38,394,931	\$ 40,218,756	\$ 1,823,825	4.75%
Commodities and Supplies	1,554,918	1,831,272	1,723,073	1,737,875	14,802	0.86%
Contracted Services	5,981,675	6,690,731	6,979,460	7,222,787	243,327	3.49%
Other Charges	1,224,052	1,301,958	1,370,328	1,401,739	31,411	2.29%
Capital Outlay	82,256	289,715	196,600	196,600	--	--
Contingency	--	--	30,000	32,500	2,500	8.33%
Transfers to Other Funds	19,650	30,412	31,405	31,405	--	--
TOTAL	<u>\$ 43,010,960</u>	<u>\$ 45,435,903</u>	<u>\$ 48,725,797</u>	<u>\$ 50,841,662</u>	<u>\$ 2,115,865</u>	4.34%

**2024 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2021 Actual	2022 Actual	2023		2024 Budget Over/(Under)	
			Amended Budget	2024 Budget	2023 Budget	
					Dollars	Percent
Park Maintenance						
Park and Trail Maintenance	\$10,332,967	\$10,875,762	\$ 11,775,898	\$ 12,073,611	\$ 297,713	2.53%
Park Maintenance Management	443,721	406,443	393,812	478,488	84,676	21.50%
Carpentry	751,994	780,801	791,086	865,867	74,781	9.45%
Central Services	774,269	819,596	877,390	916,904	39,514	4.50%
	<u>12,302,951</u>	<u>12,882,602</u>	<u>13,838,186</u>	<u>14,334,870</u>	<u>496,684</u>	<u>3.59%</u>
Public Safety	1,895,443	2,089,191	2,305,178	2,380,636	75,458	3.27%
Recreation, Education and Natural Resources						
Park Facility Services	3,458,433	3,529,820	4,145,632	4,383,468	237,836	5.74%
Park Facility Management	820,807	767,592	815,033	917,591	102,558	12.58%
Nature and Outdoor Education	6,406,889	7,106,784	7,658,451	7,958,728	300,277	3.92%
Outdoor Education Management	293,558	340,432	426,198	469,796	43,598	10.23%
Recreation Programming	933,427	827,320	1,104,187	1,064,488	(39,699)	(3.60%)
Forestry and Horticulture	2,045,019	2,215,126	2,340,759	2,454,317	113,558	4.85%
Wildlife	749,230	810,699	861,316	936,943	75,627	8.78%
Water Resources	632,525	595,262	723,817	746,251	22,434	3.10%
Natural Resources Management	194,167	254,456	277,550	291,043	13,493	4.86%
Division Administration	455,213	597,797	655,231	675,841	20,610	3.15%
Total Recreation, Education and Natural Resources	<u>15,989,268</u>	<u>17,045,288</u>	<u>19,008,174</u>	<u>19,898,466</u>	<u>890,292</u>	<u>4.68%</u>
Park Design, Planning and Technology						
Design/Development	772,859	833,565	680,213	715,845	35,632	5.24%
Planning	741,829	788,086	805,790	856,344	50,554	6.27%
Research	265,624	288,529	350,367	370,404	20,037	5.72%
Technology	2,339,333	2,404,432	2,548,778	2,685,626	136,848	5.37%
Division Administration	311,259	330,029	337,622	248,549	(89,073)	(26.38%)
Total Park Design and Planning	<u>4,430,904</u>	<u>4,644,641</u>	<u>4,722,770</u>	<u>4,876,768</u>	<u>153,998</u>	<u>3.26%</u>

**2024 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2021 Actual	2022 Actual	2023 Amended Budget	2024 Budget	2024 Budget Over/(Under) 2023 Budget	
					Dollars	Percent
Administration						
Board of Commissioners	190,560	192,390	234,186	156,142	(78,044)	(33.33%)
Office of the Superintendent	853,365	881,940	766,996	1,105,675	338,679	44.16%
Total Administration	1,043,925	1,074,330	1,001,182	1,261,817	260,635	26.03%
General Government Functions						
Finance	2,381,055	2,356,036	1,813,126	1,839,474	26,348	1.45%
Communications Community Engagement/Outreach	1,084,442	1,071,426	1,337,829	1,403,866	66,037	4.94%
Guest Relations	748,428	859,119	954,085	992,466	38,381	4.02%
Human Resources	820,547	873,304	949,158	997,594	48,436	5.10%
Administration	1,770,184	1,758,698	2,194,700	2,229,518	34,818	1.59%
Total General Government Functions	441,907	461,141	343,404	365,682	22,278	6.49%
	7,246,563	7,379,724	7,592,302	7,828,600	236,298	3.11%
Capital Outlay	82,256	289,715	196,600	196,600	--	--
Operating Transfers	19,650	30,412	31,405	31,405	--	--
Contingency	--	--	30,000	32,500	2,500	8.33%
TOTAL EXPENDITURES	<u>\$ 43,010,960</u>	<u>\$45,435,903</u>	<u>\$48,725,797</u>	<u>\$50,841,662</u>	<u>\$2,115,865</u>	4.34%

THREE RIVERS PARK DISTRICT COMPARISON OF ACTUAL 2023 AND 2024 PROPERTY TAX LEVY

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2023	2024	2023	2024	2023	2024
Gross amount required from Property Tax	\$39,471,563	\$40,422,888	\$7,382,389	\$8,081,772	\$46,853,952	\$48,504,660
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	\$40,277,105	\$41,247,845	\$7,382,389	\$8,081,772	\$47,659,494	\$49,329,617
Percent Increase						3.50%
Less: Fiscal Disparities	(2,943,445)	(2,716,422)	(539,504)	(532,234)	(3,482,949)	(3,248,656)
LOCAL LEVY NEEDED	<u>\$37,333,660</u>	<u>\$38,531,423</u>	<u>\$6,842,885</u>	<u>\$7,549,538</u>	<u>\$44,176,545</u>	<u>\$46,080,961</u>
Value used for levy rate	\$1,786,736,647	\$1,924,258,481	\$1,786,736,647	\$1,924,258,481	\$1,786,736,647	\$1,924,258,481
(x) Net Tax Capacity Rate	0.02089	0.02002	0.00383	0.00392	0.02472	0.02394
LEVY BY HENNEPIN COUNTY	<u>\$37,324,929</u>	<u>\$38,523,655</u>	<u>\$6,843,201</u>	<u>\$7,543,093</u>	<u>\$44,168,130</u>	<u>\$46,066,748</u>

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Tax Levy for Operations Limit	
Total Market Value	\$178,820,081,588
Percentage	0.03224%
	<u>57,651,594</u>
2024 Property Tax Levy	<u>41,247,845</u>
Unused Tax Levy Authority	<u>\$16,403,749</u>

**THREE RIVERS PARK DISTRICT
COMPARISON OF 2023 AND 2024 PROPERTY TAX AMOUNTS
FOR SELECTED RESIDENTIAL PROPERTIES**

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2023	2024	2023	2024	2023	2024
If market value = \$300,000 in 2023	\$300,000	\$314,400	\$300,000	\$314,400	\$300,000	\$314,400
Market Value Exclusion	\$10,240	\$8,944	\$10,240	\$8,944	\$10,240	\$8,944
Tax Capacity @ 1.00%	\$2,898	\$3,055	\$2,898	\$3,055	\$2,898	\$3,055
(x) Net Tax Capacity Rate (decimal)	0.02090	0.02002	0.00383	0.00392	0.02473	0.02394
Three Rivers Park District Tax	\$60.57	\$61.16	\$11.10	\$11.98	\$71.67	\$73.14
If market value = \$400,000 in 2023	\$400,000	\$419,200	\$400,000	\$419,200	\$400,000	\$419,200
Market Value Exclusion	\$1,240	\$0	\$1,240	\$0	\$1,240	\$0
Tax Capacity @ 1.00%	\$3,988	\$4,192	\$3,988	\$4,192	\$3,988	\$4,192
(x) Net Tax Capacity Rate (decimal)	0.02090	0.02002	0.00383	0.00392	0.02473	0.02394
Three Rivers Park District Tax	\$83.35	\$83.92	\$15.27	\$16.43	\$98.62	\$100.35
If market value = \$500,000 in 2023	\$500,000	\$524,000	\$500,000	\$524,000	\$500,000	\$524,000
Market Value Exclusion	\$0	\$0	\$0	\$0	\$0	\$0
Tax Capacity @ 1.00%	\$5,000	\$5,240	\$5,000	\$5,240	\$5,000	\$5,240
(x) Net Tax Capacity Rate (decimal)	0.02090	0.02002	0.00383	0.00392	0.02473	0.02394
Three Rivers Park District Tax	\$104.50	\$104.90	\$19.15	\$20.54	\$123.65	\$125.44

For each example, it is assumed that the market value of the property from 2023 to 2024 will increase by 4.8% 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.

2024 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

PARK AND TRAIL MAINTENANCE		
Positions	Full-Time Equivalents	
	2023	2024
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)	12.00	12.00
Park Technician (20)	17.35	17.35
Park Keeper (13)	13.00	13.00
Park Worker (14)	14.00	14.00
Dam Operations Specialist (1)	1.00	1.00
Golf Specialist (1)	0.20	0.20
Ski Area 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	
	2023	2024
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)	11.25	11.25
Total – Regular Full Time Equivalent Positions	15.25	15.25
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.

**2024 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES		
Positions	Full-Time Equivalents	
	2023	2024
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)	3.00	3.00
Recreation Supervisor (1)	1.00	1.00
Recreation Program Specialist (5)	3.90	3.90
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
Nursery 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 (0)	1.00	0.00
Wildlife Specialist (3)	2.00	3.00
Senior Manager of Water Resources (1)	1.00	1.00
Water Resources Supervisor (1)	1.00	1.00
Water Resources Specialist (2)	2.00	2.00
Water Resources Technician (1)	1.00	1.00
Office Support Assistant (1)	1.00	1.00

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

**2024 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES (Continued)		
Positions	Full-Time Equivalents	
	2023	2024
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)	25.25	25.25
Naturalist Programmer (1)	0.50	0.50
Environmental Educator (2)	1.70	1.70
Historical Interpreter (4)	2.90	2.90
Recreation Specialist (1)	1.00	1.00
Office Support Assistant (8)	6.05	6.05
Administrative Assistant (1)	1.00	1.00
Food Service Supervisor (1)	0.60	0.60
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)	4.60	4.60
Interpretive Naturalist (2)	1.50	1.50
Event Host (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 Educator (5)	4.80	4.80
Historical Interpreter (1)	1.00	1.00
Garden Operations Coordinator (1)	0.80	0.80
Office Support Assistant (3)	1.80	1.80
Total - Regular Full Time Equivalent Positions	145.92	145.92
Total - Temporary/Intermittent Hours	176,431	175,323

Division of Administration		
Positions	Full-Time Equivalents	
	2023	2024
Commissioners (7)		
Superintendent (1)	1.00	1.00
Executive Assistant (1)	1.00	1.00
Legal Counsel (1)	0.75	0.75
Vacant Position on Hold		
Historical Program Supervisor	1.00	1.00
Administrative Assistant-Planning, Design and IT	1.00	1.00
Organizational Developmet Coordinator	1.00	1.00
Total - Regular Full Time Equivalent Positions	5.75	5.75
Total - Temporary/Intermittent Hours	0.00	0.00

2024 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

DIVISION OF PARK DESIGN AND PLANNING		
Positions	Full-Time Equivalents	
	2023	2024
Associate Superintendent for Design, Planning and IT (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	26.00	26.00
Total – Temporary/Intermittent Hours	4,012	4,012
GENERAL GOVERNMENT FUNCTIONS		
Positions	Full-Time Equivalents	
	2023	2024
Chief Financial Officer (1)	1.00	1.00
Senior Finance Manager (1)	1.00	1.00
Accountant II (1)	1.00	1.00
Accountant I (2)	2.00	2.00
Treasury Manager (1)	1.00	1.00
Accountant III (1)	1.00	1.00
Accountant II (1)	1.00	1.00
Accountant I (1)	1.00	1.00
Accountant I - Insurance (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.

2024 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

GENERAL GOVERNMENT FUNCTIONS - Continued		
Positions	Full-Time Equivalents	
	2023	2024
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 Coordinator (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
Organizational Development Manager (1)	1.00	1.00
Total – Regular Full Time Equivalent Positions	48.80	48.80
Total – Temporary/Intermittent Hours	5,327	4,577

TOTAL GENERAL FUND 2024 OPERATING BUDGET		
Positions	Full-Time Equivalents	
	2023	2024
Total – Regular Full Time Equivalent Positions	334.17	334.17
Total – Temporary/Intermittent Hours	248,415	246,557



Three Rivers

PARK DISTRICT