

Metropolitan Park District of the Toledo Area
2016 Budget





metroparks

TOLEDO AREA

Mission

The mission of Metroparks of the Toledo Area is to conserve the region's natural resources by creating, developing, improving, protecting, and promoting clean, safe, and natural parks and open spaces for the benefit, enjoyment, education, and general welfare of the public.

Vision

To preserve and protect the Natural Heritage of Northwest Ohio.

TABLE OF CONTENTS

INTRODUCTION AND OVERVIEW5

Transmittal Letter6

Board of Commissioners and Executive Director8

Strategic Plan9

Executive Summary10

FINANCIAL STRUCTURE, POLICY AND PROCESS12

Organizational Chart13

Chart of Accounts14

Budget Process20

Financial Policies.....22

Reporting Entity22

Basis of Presentation - Fund Accounting.....22

Budgetary Process.....23

Cash and Investments.....23

Investments.....23

Capital Assets and Depreciation23

Debt.....24

Fund Balance.....24

Purchasing25

Earned Revenue26

Multi-Year Forecast with Fund Balance.....27

Revenue Sources29

Capital Revenue30

Estimated Resources All Funds30

Certificate of Estimated Resources with Fund Balances30

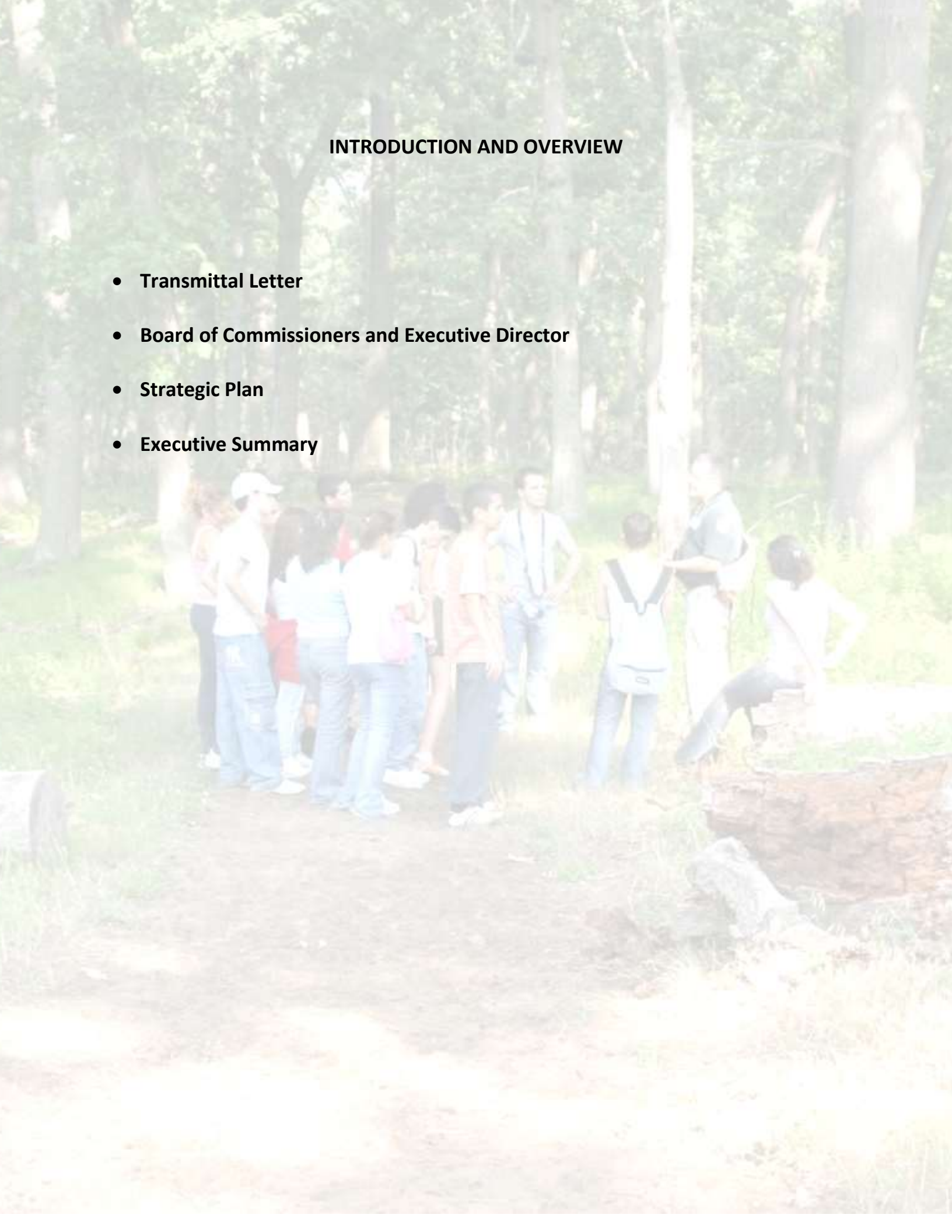
Earned Revenue32

Earned Revenue Estimates.....33

Earned Revenue Fees Schedules	34
EXPENDITURES	41
Expenditure Object Appropriations	42
Capital Projects and Land Acquisitions	43
2016-2018 Land Acquisition Plan	45
Expenditure Line Item Detail	45
DEPARTMENTAL INFORMATION	73
Staffing.....	74
Departmental Goals and Objectives.....	75
1000 Office of the Director.....	75
2000 Finance Division.....	75
3000 Division of Central Services and Volunteer Services.....	76
4000 Division of Marketing & Development	77
5000 Operations Division	78
6000 Park Services Division.....	79
7000 Natural Resources Division.....	79
8000 Programming Division	80
Performance Measures	81
ORGANIZATION and COMMUNITY	97
Metroparks Agency Overview	98
Community Overview.....	99
Glossary	100
Appendix A.....	101

INTRODUCTION AND OVERVIEW

- **Transmittal Letter**
- **Board of Commissioners and Executive Director**
- **Strategic Plan**
- **Executive Summary**



Transmittal Letter

November 18, 2015

Scott J. Savage president
Fritz Byers vice-president
Lera Doneghy vice-president

Dear Commissioners,

I am pleased to submit to you the Metropolitan Park District of the Toledo Area (Metroparks, the district) 2016 budget. The budget has multiple purposes which include planning, operational control and communication. Strategic planning as well as current and future initiatives of the park district are reviewed and incorporated in the budget development, making the budget an important part of the planning process. The level of appropriations allocated within the budget establish priority and control of the objectives for current year operations. In addition, the budget document serves as an important communication tool to the stakeholders of the park district, providing an understanding of the structure and operations of the organization. This budget document has been developed following guidelines established by the Government Finance Officers Association of the United States and Canada (GFOA) and it satisfies the requirement under Ohio Revised Code for the park district to adopt an annual appropriation measure.

The proposed budget supports the board adopted comprehensive Metroparks Plan: Today, Tomorrow and Our Future. Strategic planning initiatives and priorities have been carried forward from 2015 for continuation in 2016. These objectives are reflected in greater detail within divisional and departmental performance matrices. Basic objectives are to maintain or improve levels of public service and financial accountability in the provision of "Clean Safe Natural" park experiences. The successful expansion of programming and special events in 2015 will be continued in 2016 with increased environmental, interpretive and recreational programming in all parks resulting in increased engagement with park visitors, trail users and other targeted populations. The budget establishes 2016 rates for fees and charges as well as revenues associated with programs, reservations and rentals.

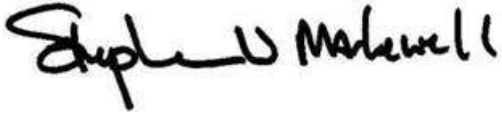
It enables the continuation of the "ten new parks in ten years" park development/improvement plan and supports staff growth as needed to meet these objectives. As part of this plan the district will see the implications of the first full year of operation for the new Fallen Timbers, Wiregrass and Westwinds Metroparks as well as the opening of Middlegrounds Metropark. Staffing and department budgets have been adjusted through the budget process to accommodate these new parks.

A commitment to the continuation of current or improved services, preservation of existing natural and developed resources, completion of existing park improvement projects and criteria driven land acquisition were all considered in the building of the 2016 budget as we work toward the vision of what Metroparks can aspire to be.

With operating revenues similar to those of 2015 a projected year end fund balance of \$5,013,443 is projected for 2016 following operations as directed by the 2016 budget. Taxpayer support, sound financial management and continuous focus on a long term financial plan that supports the strategic plan results in a strong fiscal position for Metroparks.

I would like to thank the management team for their participation and support for the budget and planning processes. In addition, the board of commissioners are to be commended for their continued support and fiscal integrity.

Sincerely,

A handwritten signature in black ink that reads "Stephen W. Madewell". The signature is written in a cursive style with a large, stylized 'S' at the beginning.

Stephen W. Madewell
Executive Director

(This space intentionally blank)

Board of Commissioners and Executive Director



Strategic Plan

Today, Tomorrow - The Future

The Comprehensive Plan of Metroparks of the Toledo Area represents a substantial effort on behalf of the Board of Park Commissioners, park district staff and a consulting team represented by the firms of URS, MKSK, and Leon Younger from PROS.

With the endorsement of the voters of Lucas County, Metroparks has been entrusted with both the opportunity and responsibility to move forward into a new chapter of the park district's history.

The plan will be executed in a manner that is both responsive to expectations and needs and carefully thought through to maximize value returned on public investment. Its successful implementation will not only affect park operations but will also have impacts on the region. It represents a vision for the agency to follow for the next several decades.

That vision will carry the organization through the celebration of its 100th anniversary in 2028. It will also create a foundation to begin planning for the park districts next one hundred years.

As a treasured public resource, Metroparks is committed to maintaining a sustainable future providing Clean, Safe and Natural parks, now and for the next generation.

Leon Younger of PROS, MKSK and URS were retained by Metroparks to work on specific planning challenges with the understanding that the three finished studies could stand alone but would be combined to create a comprehensive plan for the agency. The comprehensive plan includes: an operational service assessment and business sustainability plan (Today Plan), a collection of advanced concept plans for major new site-specific park developments (Tomorrow Plan) and a vision plan (Future Plan).

This plan was developed within the following parameters: The authorization of the legislation enabling the creation of park districts in Ohio, the mission statement as adopted by the Board of Park Commissioners and all existing board policies and procedures.

The expectations of Lucas County residents have been incorporated into this plan as reflected by a series of statistically valid surveys of registered voters, discussions with community and civic leaders, other conservation organizations and existing partners and dialog generated from a myriad of public presentations. It is also supported by park user evaluations, findings in the state comprehensive outdoor recreational plan and various sources for national outdoor recreation trends.

Combined, the three individual volumes of this comprehensive plan create a powerful planning tool that will ensure a commitment to excellence in the day to day operations of the park system, the completion of several major projects dispersed across the county and will set a course for completing a regional system of high quality trails open spaces and public parks.

The three chapters of the strategic plan are available at the following addresses:

http://issuu.com/mymetroparks/docs/2015_0601_visionplan-today

http://issuu.com/mymetroparks/docs/2015_0604_visionplan-tomorrow

http://issuu.com/mymetroparks/docs/2015_0626_visionplan-future_smaller

Executive Summary

2015 was a year of many successes for Metroparks Toledo. Three new parks, Wiregrass, Westwinds and Fallen Timbers, were opened to the public and two new trails were completed. The Wabash Trail was extended through Side Cut Metropark in collaboration with the City of Maumee and the Trail in the North section of Pearson Metropark was completed. These additions represent an increased level of service which requires thorough consideration in the budget process.

In spite of the strong growth of Metroparks with the opening of new parks, trails and expanded programming, the 2016 budget has been held within two percent of the 2015 budget. This is accomplished in part by addressing the district regionally rather than focusing solely on individual parks. The addition of new parks are resulting park supervisors and staff supporting multiple parks within a region which results in economies of scale.

Percent Change in Expense Appropriation

Expense Object	2015	2016	Percent Change
Salaries	6,068,700	6,363,612	4.86%
Fringe Benefits	2,181,454	2,221,054	1.82%
Materials & Supplies	772,327	888,788	15.08%
Utilities	802,763	798,101	-0.58%
Contract Services	2,807,599	2,665,361	-5.07%
Contingencies	135,000	128,900	-4.52%
TBG Operations	351,159	316,043	-10.00%
Capital Outlay	159,500	131,250	-17.71%
Other	9,650	9,530	-1.24%
	13,288,152	13,522,639	1.76%

Multiple initiatives have contributed to the modest increase in the appropriations for 2016. Negotiated salary increases for bargaining unit employees as well as increases for non-bargaining unit employees are approximately three percent. In the area of natural resources, new initiatives for woody tree production and wildlife management increase appropriations by approximately \$250,000. Although in a separate fund, continued growth in programming results in indirect expenses in the operating fund. And finally increased services, utilities and supplies associated with new services and initiatives such as the Fallen Timbers visitor center and other new parks. The ability to take on these additional services and associated expenses with an overall increase of less than two percent means taxpayers of Lucas County are not only receiving greater service, they are also receiving increased value.

Notable budget considerations that result in savings for 2016 are a return to 26 pays per year from the 27 that fell in the 2015 calendar and a decrease in requests for purchased services.

The fund balance for general operations has steadily declined since 2012. This is a result of the increased level of transfers to Capital Construction, Land Acquisition and Programming funds. Operating expenses and transfers have been allocated in the budget and forecast at levels that ensure a strong fiscal position for Metroparks. This is accomplished by setting expense allocations and transfers at sustainable level.

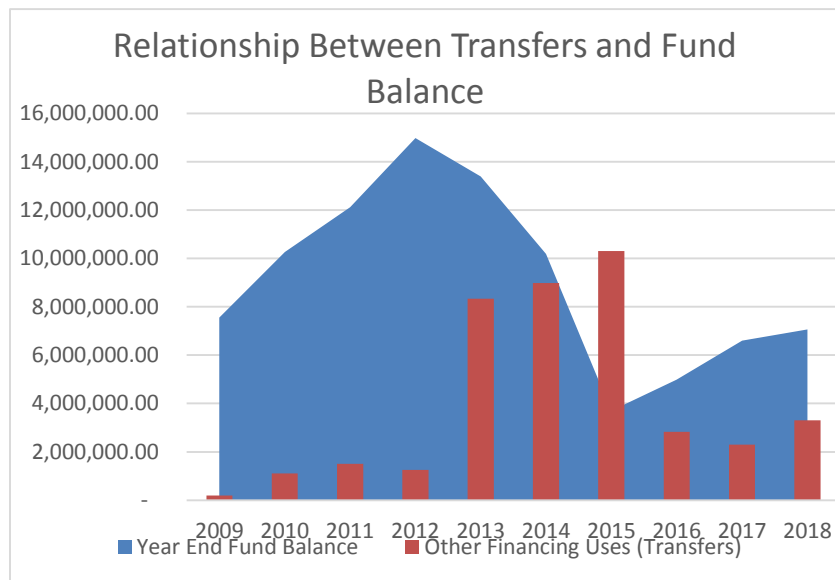
Increased revenue projections for 2016 further support the district's initiatives and fiscal position. The largest

source of revenue as well as the greatest source of increase for 2016 are Taxes. All remaining revenue sources are projected to increase a combined sum of approximately \$53,000.

Percent Change in Estimated Revenue

Revenue Object	2015	2016	Percent Change
Taxes	15,640,000	16,125,000	3.10%
Intergovernmental	910,731	890,268	-2.25%
Fines and Forfeitures	2,000	2,000	0.00%
Fees	311,938	350,647	12.41%
Sales	10,000	10,000	0.00%
Donations	500	500	0.00%
Interest Income	90,000	100,000	11.11%
All Other Revenue	150,000	175,000	16.67%
	17,115,169	17,653,415	3.14%

Consistent with the objective of maintaining a fund balance equal to one half year’s expense, the average fund balance projected over the next ten years beginning in 2016 is \$6,770,798. This average is right on target at one half of the 2016 operating expense appropriations.

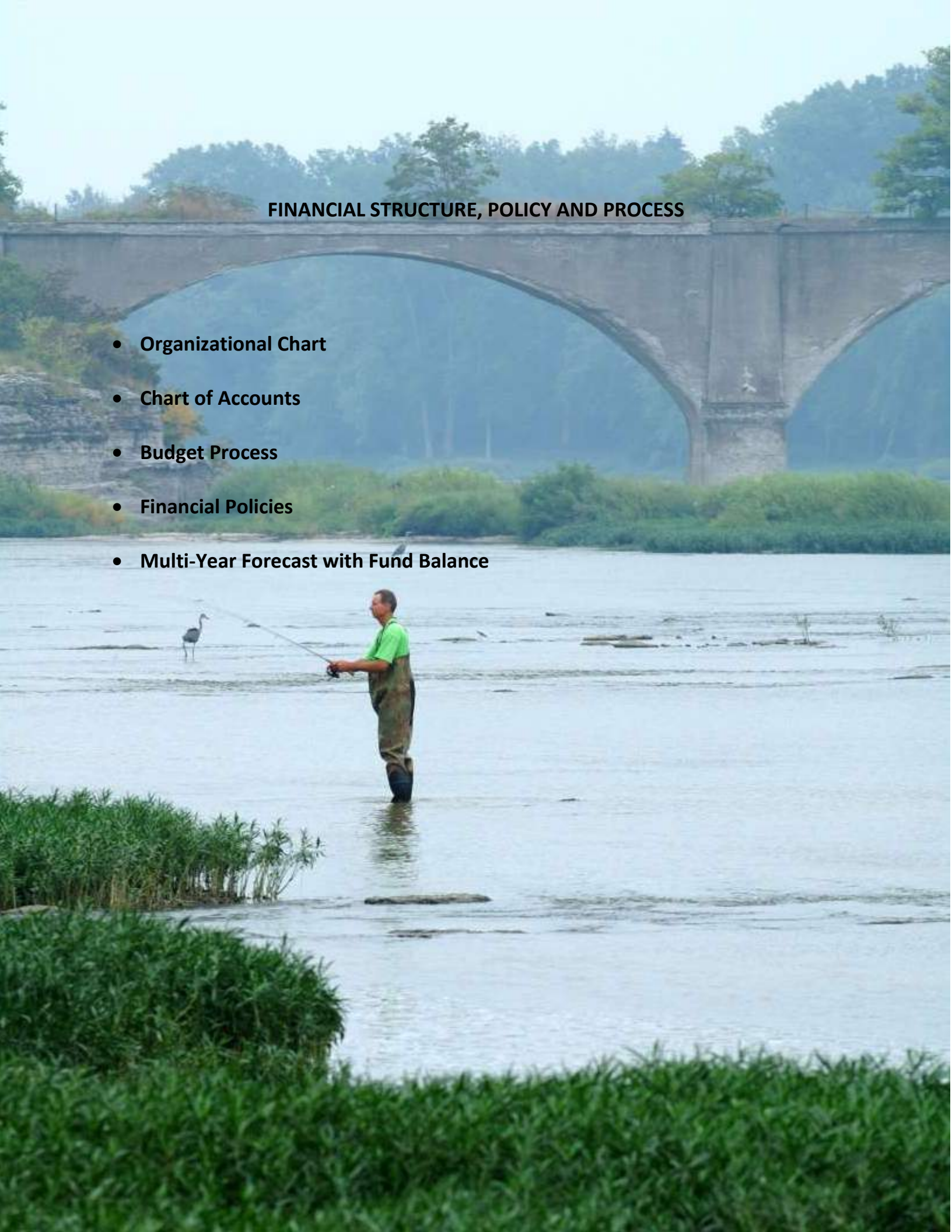


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Year End Fund Balance	7,551,780.00	10,274,123.00	12,126,765.00	14,978,280.00	13,386,157.20	10,187,050.36	3,707,667.36	4,986,488.74	6,601,188.02	7,059,216.65
Other Financing Uses (Transfers)	189,198.00	1,101,000.00	1,505,377.00	1,255,000.00	8,330,016.00	8,977,698.00	10,306,400.00	2,825,000.00	2,300,000.00	3,300,000.00

Middlegrounds and Brookwood Metroparks are under construction and set to open by the fall. Programming will be taking on additional new initiatives as they continue to grow. Natural Resources will begin woody tree production and wildlife management with the assistance of Operations. All departments will continue to measure progress through matrices tied to the strategic plan as Metroparks continues the momentum through 2016.

FINANCIAL STRUCTURE, POLICY AND PROCESS

- **Organizational Chart**
- **Chart of Accounts**
- **Budget Process**
- **Financial Policies**
- **Multi-Year Forecast with Fund Balance**



Organizational Chart

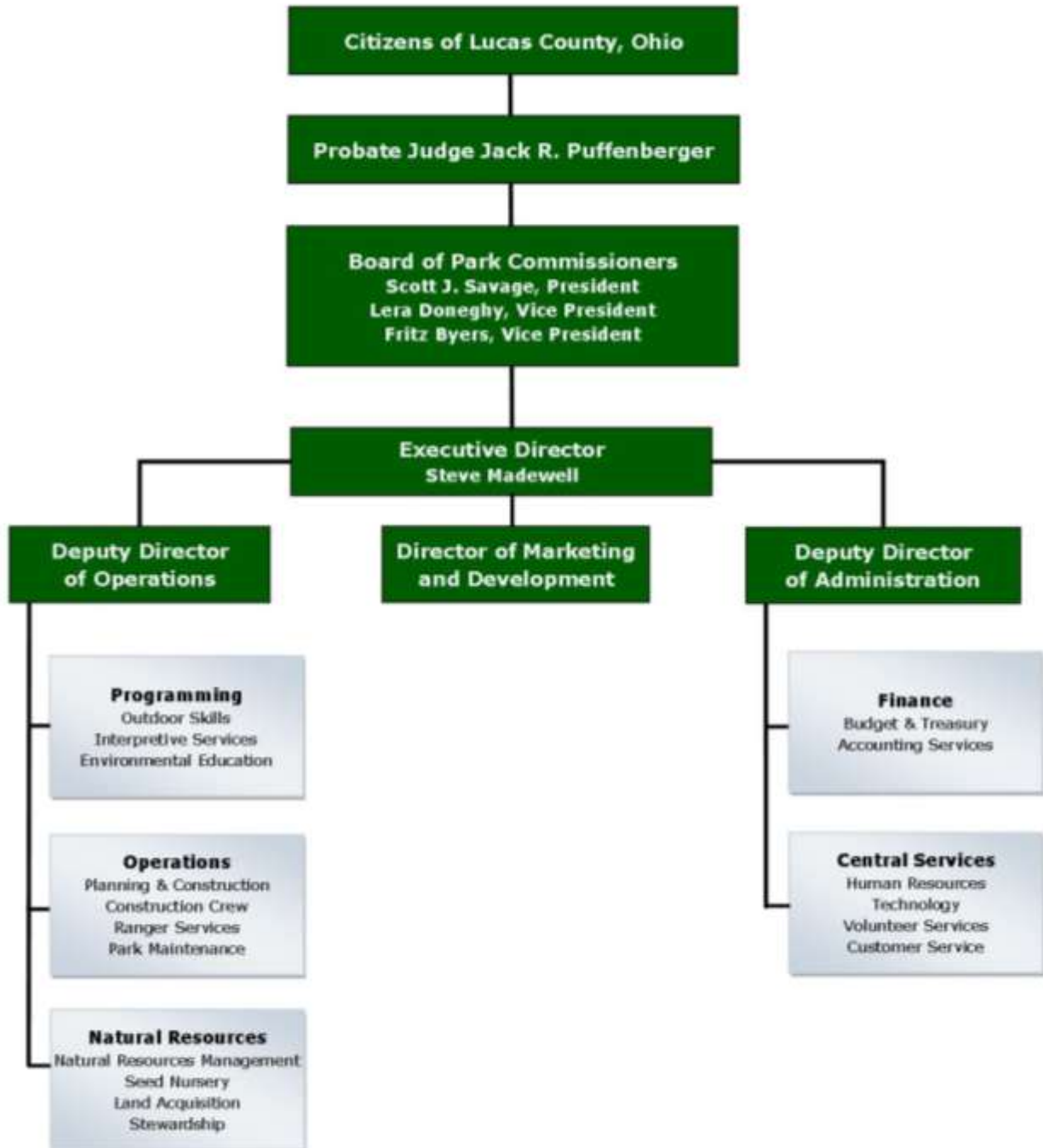


Chart of Accounts

The following tables describing funds and departments of Metroparks are taken from the Chart of Accounts. The complete chart of accounts is included with this document as appendix A.

Fund Descriptions

NOTE: The funds below reflect the funds after the fund restructuring per Board of Commissioners' Resolution #103-08 in December, 2008. See the corresponding Board Packet for details of the restructuring.

Governmental Funds (1xx – 5xx)

100 General Fund

The General Fund accounts for all revenues of the Metroparks which are not accounted for in other funds. The revenues received are for the general operations of the Metroparks.

Special Revenue Funds 2xx

Special Revenue Funds are used to account for revenues derived from specific federal and/or state programs, from other sources which are legally restricted (by condition of grant or statute) to expenditure for specific purposes, or for activities for which there is a desire to provide separate information on sources and uses.

The Metroparks maintains the following special revenue funds:

200 Land Acquisition Levy Fund

This fund is used to account for levy proceeds as well as grant monies which are to be used for the acquisition of land.

201 Cardinal Fund

This fund accounts for unrestricted gifts and donations of any amount which will be expended on specific projects as approved by the Metroparks. In addition, donations made to support employee recognition activities is recorded in this fund.

202 Buckeye Fund

This fund is used to account for restricted donations of any amount that are not appropriately accounted for in another fund and which will be expended on specific parks or projects per the restriction.

203 Law Enforcement Fund

This fund is used to account for resources derived from seized contraband, including vehicles, as a result of criminal activity through the course of Metroparks law enforcement activities. Resources can be used for investigations, training, matching grant funds that support law enforcement activities and free law enforcement prevention education activities.

204 Education Fund

This fund is used to account for grants, donations, fees and transfers to be used for educational activities.

205 Members Fund

This fund accounts for dues paid by Metroparks members, fees received for special activities and donations. Expenditures are for membership activities, programs and grants.

230-249 State Grant Funds

These funds account for state grant monies.

231 Ohio EPA Grants Fund

235 Recreational Trails Grant Program Fund

236 Ohio Department of Natural Resources Grants Fund

250-269 Federal Grant Funds

These fund account for federal grant monies.

250 Wildland Fire EAB Program Fund

This fund is an ARRA reimbursement grant funded through the US Forestry Service

251 GLRI Program Fund

252 GLRI II Program Fund

253 GLRI III NFWF

Debt Service Funds 3xx

Debt service funds are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt. Payments would include principal, interest and related costs.

The Metroparks does not currently maintain any Debt Service funds.

Capital Projects Funds 4xx

Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

The Metroparks maintains the following capital projects funds:

400 Capital Construction Fund

This fund is used to account for grants, donations, and transfers dedicated to new capital construction.

401 Land Development Fund

This fund is used to account for grants, donations, and transfers dedicated to the purchase and development of land.

402 Wetland Mitigation Fund

This fund is used to account for all funds received for wetland mitigation. Expenditures are restricted to the purchase, creation, or restoration of wetlands to be held in perpetuity by the Metroparks.

Permanent Funds 5xx

Permanent Funds are used to account for financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the Metroparks' programs.

500 Hankinson Endowment Fund

This fund is used to account for donations from the Hankinson Foundation. The earnings of the endowment may be used for Metroparks operations.

Proprietary Funds (6xx – 7xx)

Enterprise Funds 6xx

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Metroparks maintains the following enterprise fund:

600 Retail Operations Fund

This fund accounts for the retail operations at the Providence General Store.

Internal Service Funds (7xx)

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Metroparks or to other governments on a cost-reimbursement basis.

The Metroparks does not currently maintain any internal service funds.

Fiduciary Funds (8xx and 9xx)

Private Purpose Trust Funds (8xx)

Private purpose trust funds are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

The Metroparks does not currently maintain any private purpose trust funds.

Agency Funds (9xx)

Agency funds are used to report assets held in a trustee or agency capacity for others and that cannot be used to support the government's own programs.

The Metroparks maintains the following agency fund:

900 Citizens' Campaign for Metroparks Fund

This fund accounts for donations held on behalf of the Citizens Campaign Committee.

Department Descriptions

Office of the Director (1xxx)

1000 Director

Lead and direct the Park District to ensure achievement of its mission, financial viability, short and long-term growth and stability.

1003 Diversity

Ensure that Metroparks services are inclusive of the broader community and that park operations reflect the diversity of the community.

Finance Division (2xxx)

2000 District Wide

District Wide functions which include items such as taxes, insurance, bank services as well as transfers and advances.

2001 Treasury Operations

Treasury Operations preserve and maintain the financial integrity of revenue generating activities, grants and project management, and internal financial accounting and reporting.

2002 Business Services Office

The Business Services Office is responsible for processing and reporting payroll, accounts payable, and capital assets.

Central Services Division (3xxx)

3000 Central Services/Human Resources

Provide Metroparks staff, volunteers, and customers resources, support systems, policies, and procedures that make it easy for staff throughout the organization to manage their respective functions.

3001 Employee Involvement

Generate the highest levels of productivity and satisfaction within Metroparks staff through programs that support employee development and engagement.

3002 Volunteer Services

Provide and support volunteer programs that encourage and promote meaningful community participation in Metroparks.

3003 Information Systems

Ensure continuous operations of district-wide information systems, including voice and data technology and promote use of technology to enhance the operations of the park district.

3004 Customer Service

Ensure positive visitor experiences and provide customer access to services, resources, and programs through establishment of district wide customer service standards, rental and reservation systems, and commitment to excellent customer service.

Marketing and Development Division (4xxx)

4000 Director of Marketing and Development

Ensure Metroparks sustainability and connection with the community by promotion of Metroparks brand

throughout the region, cultivation of donors and alternative revenue streams, and management of special events that drive exposure and awareness of the park district.

4002 Membership Services

Connect the community with Metroparks through a comprehensive membership program that expands member giving and engages members.

4003 Marketing and Communication

Position Metroparks as the local leader in conservation and environmental education through park district communications, media relations, promotions and advertising.

Operations Division (5xxx, 6xxx)

5000 Construction Crew

Assist all parks with renovation of existing facilities and new construction of park amenities.

5001 Planning and Construction

Facilitate implementation of the capital improvement plan through preparation and oversight of all phases of major maintenance and capital improvement projects.

5002 Safety

Minimize accidents, injuries and health risks for Metroparks employees, volunteers, and visitors through administration of an effective safety program.

6000 Park Services Operations

Manage law enforcement and park maintenance operations to ensure Metroparks exceeds community expectations in delivery of clean, safe, natural parks and services.

6001 Pearson

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Pearson Metropark to the highest professional standards.

6002 Side Cut

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Side Cut Metropark to the highest professional standards.

6003 Farnsworth/Providence

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Farnsworth, Bend View and Providence Metroparks to the highest professional standards.

6004 Secor

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Secor Metropark to the highest professional standards.

6005 Oak Openings

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement

operations, park facilities, infrastructure, natural areas and grounds of Oak Openings Preserve to the highest professional standards.

6006 Swan Creek

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Swan Creek Metropark to the highest professional standards.

6007 Wildwood

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Wildwood Preserve to the highest professional standards.

6008 Blue Creek

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Blue Creek Metropark to the highest professional standards.

Natural Resources Division (7xxx)

7000 Natural Resources Administration

Ensure that the best representative examples of Northwest Ohio's natural areas are protected and conserved through land acquisition and adaptive natural resource management planning in order to sustain and enhance natural biological diversity.

7001 Natural Resources Management West

Restore and manage natural areas within the Oak Openings region through implementation of adaptive natural resource management practices to sustain high levels of native biological diversity.

7002 Land Acquisition

Acquire and preserve the best remaining examples of Northwest Ohio's natural areas and establish connections for people to enjoy them.

7003 Blue Creek Seed Nursery

Preserve and enhance native plant diversity within the Northwest Ohio region through the collection, propagation, and reintroduction of native seeds to the Northwest Ohio landscape.

7004 Natural Resources East

Restore and manage natural areas within Lucas County's central river corridors and eastern coastal plans through implementation of adaptive natural resource management practices to sustain high levels of native biological diversity.

7006 Wildlife and Fisheries Management

Evaluate, control, and maintain native wildlife and fish populations to achieve an ecological balance within lands and waters under Metroparks jurisdiction.

Programming Division (8xxx)

8000 Director of Programming

Develop and execute interpretive park and facility programming, outdoor education and skills programming, and

environmental education to provide a broad spectrum of interpretive and educational activities for residents and visitors to the Toledo area that connect people with Metroparks through quality experiences.

8001 Park Programming and Interpretation

Promote a greater understanding of the value of natural resources and the influence the region's natural resources have had on local history by development and implementation of interpretive plans including interpretive signage, displays, programs, activities, facilities and amenities, and providing a broad spectrum of interpretive and educational programs and activities for visitors to Metroparks.

8002 Outdoor Skills

Promote outdoor recreation activities compatible with and supportive of Metroparks' mission to introduce residents and visitors of the greater Toledo area to the many nature-based outdoor recreational opportunities and provide instructional experiences that develop the knowledge and skills required for participation in and enjoyment of an active, outdoor lifestyle.

8003 Environmental Education

Provide excellence in educational programming by inspiring an appreciation and greater understanding of the ecological services we steward. This branch of programming will also focus on Metroparks as places of learning about our natural heritage, scientific literacy and citizen stewardship.

Budget Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year.

All funds, other than the agency fund, are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The legal level of budgetary control is at the object level within each fund. Budgetary modifications may only be made by resolution of the District Board.

Building the budget begins with the strategic planning process. With a strategic plan in place, a long range financial plan consistent with and supportive of the strategic plan is developed. Metroparks refers to this financial plan as the multi-year forecast. The scale of the multi-year forecast is driven in large part by the Rates and Amounts resolution provided by the County and approved by the Board of Commissioners in September of each year and the certificate of estimated resources.

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the District by September 1 of each year. As part of the certification process, the District receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the District must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure.

In August worksheets are developed to begin the collection of department budget requests. Worksheets include instructions, a list of district initiatives, prior year actual expenditures, current year budget, and current year's year to date expenditures. Department budget directors are asked to review the district initiatives, which

includes reference to strategic plan items, for consideration of impact on their budgets and develop three year budget requests. The directors are also asked to provide narratives of their line item requests, staffing changes, future operational changes, future capital changes and a narrative of department goals and objectives. Specific initiatives affecting the 2016 budget include the first full year of operation for the new Fallen Timbers, Wiregrass Lake and Westwinds Metroparks as well as the opening of Middlegrounds and Brookwood Metroparks. In the natural resources area, woody tree production and wildlife management are initiatives that required additional budget consideration. The programming department also received significant budget review with attention paid to earned revenue.

In the months of September and October meetings are scheduled with department directors to both support the directors in the process and then to review budget requests. Department requests are then compiled with one another and with centrally developed budgets for staffing and fringe benefits. This newly compiled budget is then reviewed and compared with the multi-year financial forecast before completion. A draft of the completed budget and narrative document is provided to the Board of Commissioners allowing ample time for review and consideration.

The completed budget is presented to the Board for approval in November as the Annual Appropriation Measure with an effective date of January 1, of the following year. Approved budgets are then disseminated to department directors with explanation of variances from their budget requests. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriation resolution establishes spending controls at object level within each fund, and may be modified during the year by resolution of the District Board of Commissioners. Total fund appropriations may not exceed the current estimated resources as certified by the County Budget Commission. Expenditures may not legally exceed budgeted appropriations at the object level within each fund. The allocation of appropriations within a fund may be modified with the approval of the District Board Commissioners. Administrative control is maintained through the establishment of detailed line-item budgets.

On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or if actual receipts exceed current estimates.

In lieu of an approved annual budget, a temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31.

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the subsequent fiscal year and need not be re-appropriated.

Following the adoption of an annual appropriation measure, the District's budget may be amended as necessary throughout the year. Board approval of budget amendments based upon new receipts or additional revenue may occur at any Board meeting.

The District's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on a cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

Metroparks has a history of maintaining a balanced budget. Appropriations for expenditure are limited to the total of beginning fund balance plus revenues. A balanced budget and ending fund balance are planned and monitored through a multi-year financial forecast.

2016 Budget Build Timeline	
2016 Budget Date	Task
08/01/15	Department budget request materials developed
08/21/15	Budget request forms disseminated to department directors
09/14/15	Budget request forms due
8/31/2015 - 09/29/15	Budget meetings with department directors
10/01/15 - 10/15/15	Department budgets, staffing and fringe benefit budgets compiled into a complete operating budget. Grants, capital budgets and narrative materials are added to budget document.
10/21/15	Board approves 2016 tax rate resolution (Extension from September to October was granted to the Lucas County Auditor)
10/21/15	Draft budget provided to the Board
11/18/15	Board votes on 2016 budget
11/30/15	2016 budgets disseminated to department directors
12/15/2015	Certificate of estimated resources updated
01/01/2016	2016 budget effective date
01/01/16 - 12/31/16	Budget amended as necessary based on new receipts or additional revenue

Financial Policies

Reporting Entity

The Metropolitan Park District of the Toledo Area, Lucas County, Ohio (the District), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a three-member Board of Commissioners appointed by the probate judge of Lucas County.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District acquires lands for the conservation of significant natural, historical and cultural resources. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of same as the Board deems conducive to the general welfare.

The Board of Park Commissioners appoints a Director who is responsible for appointment of a Treasurer to act as fiscal agent for the District and custodian of all funds.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts

that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. The various funds are grouped into the categories governmental and proprietary.

Governmental Funds - These are funds through which most governmental functions typically are financed. The acquisition, use and balances of the District's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of "financial flow" (sources, uses and balances of financial resources). The following are the District's major governmental funds:

General Fund - The General Fund is used to account for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

New Capital Construction Fund - This fund is used to account for grants, donations, and transfers dedicated to new capital construction.

The other governmental funds of the District account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Fund - The proprietary fund is accounted for on a "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of the proprietary funds are included on the statement of net position. The proprietary fund operating statements present increases (i.e., revenues) and decreases (i.e. expenses) in net total position.

Retail Operations Fund - The retail operations fund accounts for the retail operations at the Wildwood Farmhouse and the Providence General Store. Retail operations are discontinued.

Budgetary Process

Described on page 20 under "Budget Process" heading.

Cash and Investments

Cash and cash equivalents include amounts in demand deposits and investments with original maturities of less than three months.

The District pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintained its own cash and investment account. See Note 3, "Cash, Cash Equivalents and Investments."

Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code.

Following Ohio statutes and Board Policy, interest is credited initially to the general fund and reallocated to all eligible funds on a quarterly basis.

Capital Assets and Depreciation

Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

1. Property, Plant and Equipment - Governmental Activities

Governmental activities capital assets are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years). These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Balance sheet of the governmental funds.

Contributed capital assets are recorded at fair market value at the date received. Infrastructure capital assets (e.g., driveways, fencing, retaining walls and other assets that are immovable and of value only to the District) are capitalized if the cost or estimated historical cost to purchase or construct equals or exceeds \$5,000. Governmental activities capital asset values were initially determined by identifying historical costs where such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

2. Depreciation

All capital assets, other than land, antiques and art, and construction in progress, are depreciated. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Governmental and Business-Type Activities Estimated Lives (in Years)
Buildings	40
Land Improvements	20
Machinery and Equipment	7 - 10
Infrastructure	20

Debt

Metroparks are permitted to issue bonds and incur debt if the proceeds are used to acquire and improve land. These bonds may be issued in anticipation of the collection of property taxes and shall not exceed one percent of the total tax valuation of the park district. The Board of Park Commissioners is also permitted to issue revenue bonds pledging repayment from revenue operations. Such bonds are limited to revenue operation funds and cannot be secured through taxation. According to statute, these bonds are not considered to be part of the total indebtedness of the District.

Debt service funds are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt. Payments would include principal, interest and related costs. The District does not currently maintain any Debt Service funds.

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned and unassigned.

Non-spendable – Non-spendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

Restricted – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the District to assess,

levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District’s highest level of decision making authority. For the District, these constraints consist of resolutions passed by District Board of Commissioners. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned – Assigned fund balance consists of amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use unrestricted resources first (committed, assigned and unassigned), then restricted resources as they are needed.

Purchasing

The establishment of strong internal controls for purchasing is necessary to prevent mishandling of funds and to safeguard against loss. Strong internal controls are also designed to protect employees from inappropriate charges of mishandling funds by defining responsibilities in the purchasing process.

Purchasing levels, authority to make purchases, and internal control procedures are determined by the Treasurer and/or her/his designee in conjunction with the Audit Committee and, as appropriate, the Board of Commissioners. Levels, authorities, and controls will be considered policy until revised. All personnel are expected to comply with Metroparks purchasing policies and procedures. Failure to do so may result in an employee being held personally responsible.

Metroparks is responsible for purchasing the highest quality materials, equipment and services at the most efficient price and in compliance with all local, state, and federal statutes to which it may be obligated.

It is Metroparks policy to:

- Maintain and practice at all times applicable laws, business ethics and professional courtesy.
- Display competence and business ethics in all dealings.
- Give fair and equal treatment to all suppliers and their representatives.
- Provide equal opportunity for all suppliers to make price and specification quotations.
- Remain free from obligations to any supplier.
- Establish, communicate, and adhere to strong internal controls.
- Audit internal practices for compliance.

The objectives of this policy include the following:

- Maintain, with a high degree of financial integrity, a continuous supply of products, equipment, and services necessary to support the quality of parks and recreation services common to Metroparks.
- Purchase materials, supplies, and services for Metroparks at the best and lowest price available.
- Provide standardization of materials, supplies, equipment, and services whenever possible.
- Ensure delivery at a designated time and a predetermined price.

- Resolve any complaints on purchased, leased, or rented goods and services and to maintain effective and professional relationships with suppliers.
- Project future needs of Metroparks for services, equipment, and materials.
- Consistently apply park district purchasing and budgetary policies and guidelines.
- Comply with the Ohio Revised Code and all other local and federal laws and regulations.

Earned Revenue

Metroparks charges fees for facility rental and programs. Memberships, sales and donations also provide supplemental revenue to park operations.

Membership rates begin at \$30.00 and are available to individuals, families and even dogs.

Facility rental and programming rates are approved by the board of commissioners through the budget approval process.

In support of equal opportunity for all county residents, differential pricing and transportation assistance is offered based upon pre-determined criteria.

There are core programs that tax-paying citizens expect for free or greatly reduced costs from Metroparks. Defining programming services in terms of general, core and value-added form the basis for program fees:

General Services – are tax supported and provided at no or very low cost to the user. These are non-exclusive services that include self-guided information, trailhead stations and trail signage, roving interpreters, some facility interpretive information, online educational resources and some drop-in programs or special events. In the case of some general services, a small fee may be charged to create perceived value to the users, while not excluding someone due to economic circumstances.

Core Services – are focused on specific program areas of greatest importance to the community, critical outreach as identified in the Programming Master Plan, or are a way to introduce the public to nature, to Metroparks and to each individual park. These core services and programs are prioritized throughout fluctuations in resources. Programs are categorized as “core” if they fit one of the following:

- The program is expected by the community as part of the Metropark experience; that expectation is tested through community programming needs surveys.
- The program is designed to introduce the public to natural areas.
- A program that is basic introduction to an outdoor skill.
- A general tour of a cultural site during regular operating hours.
- The program has wide demographic appeal.

Core programs have a fee policy and pricing strategy that recovers between zero to 10% of the cost of service (staffing, materials, and equipment replacement).

Expanded Services – include those where a consumer is charged the entire cost for services or facilities when the minimum number for enrollment is met. These services include programs that require more intense preparation, are at times requested to meet the customer’s needs, longer and more detailed instruction, require specialized equipment and/or immersive facilities.

Multi-Year Forecast with Fund Balance

The Multi-year forecast provides estimates of revenues, expenditures and fund balances of the general operating fund for two previous years, the current year and nine future years. Revenues are conservatively estimated based on trends and current information from and about their sources. Expenditures and other financing sources are based upon initiatives drawn from the strategic plan. The level of expenditures and other financing sources is managed with the goal of maintaining a fund balance equal to one half of expenses. The multi-year forecast is provided below.

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METROPOLITAN PARK DISTRICT OF THE TOLEDO AREA GENERAL (OPERATING) FUND MULTI-YEAR FINANCIAL PLAN FOR THE PERIOD 2014-2025 As of 11-18-2015												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
BEGINNING BALANCE												
<i>Unencumbered Fund Balance Beginning of Year</i>	13,386,157	10,187,050	3,707,667	5,013,443	6,655,914	7,142,554	7,466,400	7,597,932	7,551,416	7,318,530	6,929,331	6,377,053
REVENUES												
Taxes	15,755,672	15,640,000	16,125,000	16,286,250	16,449,113	16,613,604	16,779,740	16,947,537	17,117,012	17,288,183	17,461,064	17,635,675
Intergovernmental	747,099	910,731	890,268	890,268	890,268	890,268	868,568	868,568	868,568	868,568	868,568	868,568
Fines and Forfeitures	1,911	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fees	340,434	311,938	350,647	361,166	372,001	383,161	394,656	406,496	418,691	431,252	444,189	457,515
Sales	11,868	10,000	10,000	10,300	10,300	10,609	10,609	10,927	10,927	11,255	11,255	11,593
Donations	12,991	500	500	500	500	500	500	500	500	500	500	500
Interest Income	104,325	90,000	100,000	105,000	115,000	125,000	135,000	145,000	155,000	165,000	175,000	185,000
All Other Revenue	306,271	150,000	175,000	176,750	178,518	180,303	182,106	183,927	185,766	187,624	189,500	191,395
Total Revenues	17,280,571	17,115,169	17,653,415	17,832,234	18,017,699	18,205,445	18,373,179	18,564,955	18,758,465	18,954,381	19,152,077	19,352,246
EXPENDITURES												
Salaries	5,493,450	6,068,700	6,363,612	6,554,520	6,751,156	6,953,690	7,162,301	7,377,170	7,598,485	7,788,447	7,983,159	8,182,738
Fringe Benefits	1,823,441	2,181,454	2,221,054	2,287,686	2,356,316	2,427,006	2,499,816	2,574,810	2,652,055	2,731,616	2,813,565	2,897,972
Materials & Supplies	683,185	772,327	888,788	902,120	915,652	929,387	943,328	957,477	971,840	986,417	1,001,213	1,016,232
Utilities	725,088	802,763	798,101	810,073	822,224	834,557	847,075	859,781	872,678	885,768	899,055	912,541
Contract Services	2,236,351	2,807,599	2,665,361	2,705,342	2,745,922	2,787,110	2,828,917	2,871,351	2,914,421	2,958,137	3,002,510	3,047,547
Contingencies	0	135,000	128,900	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
TBG Operations	340,931	351,159	316,043	325,524	335,290	345,349	355,709	366,380	377,372	388,693	400,354	412,364
Capital Outlay	191,626	159,500	131,250	159,500	159,500	159,500	159,500	159,500	159,500	159,500	159,500	159,500
Other	7,908	9,650	9,530	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenditures	11,501,980	13,288,152	13,522,639	13,889,764	14,231,059	14,581,599	14,941,646	15,311,471	15,691,351	16,043,580	16,404,355	16,773,893
Excess of Revenues Over / (Under) Expenditures	5,778,591	3,827,017	4,130,776	3,942,470	3,786,640	3,623,846	3,431,532	3,253,484	3,067,114	2,910,801	2,747,721	2,578,352
OTHER FINANCING SOURCES/(USES)												
Proceeds from Sale of Fixed Assets												
Advances In	182,418	200,000	75,000									
Advances Out	(219,616)		(75,000)									
Transfers In												
Transfer Out -- Edn/Programming Fund	(825,000)	(1,000,000)	(825,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Transfer Out -- Land & Land Improvements	(3,405,000)	(2,056,400)	0	0	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Transfer Out (Cap. Construction)	(4,710,500)	(7,450,000)	(2,000,000)	(1,500,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Total Other Financing Sources (Uses)	(8,977,698)	(10,306,400)	(2,825,000)	(2,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)
Net Change in Fund Balance	(3,199,107)	(6,479,383)	1,305,776	1,642,470	486,640	323,846	131,532	(46,516)	(232,886)	(389,199)	(552,279)	(721,648)
"Cash" Fund Balance End of Year	10,187,050	3,707,667	5,013,443	6,655,914	7,142,554	7,466,400	7,597,932	7,551,416	7,318,530	6,929,331	6,377,053	5,655,405
Outstanding Encumbrances	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)	(371,958)
Available Fund Balance End of Year	\$ 9,815,092	\$ 3,335,709	\$ 4,641,485	\$ 6,283,955	\$ 6,770,595	\$ 7,094,441	\$ 7,225,974	\$ 7,179,458	\$ 6,946,572	\$ 6,557,373	\$ 6,005,094	\$ 5,283,447

Revenue Sources

The District has five major categories of revenue; property tax revenue, intergovernmental revenue, program revenue, interest revenue and other revenues.

Property Tax Revenue

The revenue for the park system is primarily derived from voted tax levies. There are currently two levies providing income for the organization, a 1.4 mill levy that will be up for renewal in 2017 and a .9 mill levy that may be renewed in 2022. The .9 mill levy was passed in 2012 replacing a .3 mill levy. As these two ten year levies are subject to renewal at five-year intervals the system has great stability with ample opportunity to anticipate and adjust as needed.

Intergovernmental Revenue

Local government revenue fund and personal property tax reimbursement are sources of intergovernmental revenue. Local government revenue fund is a percentage of general tax revenue the State government shares with local governments. Personal property tax values have been phased out by the State and now come back to the district as a State Reimbursement under Intergovernmental Revenue.

Program Revenue

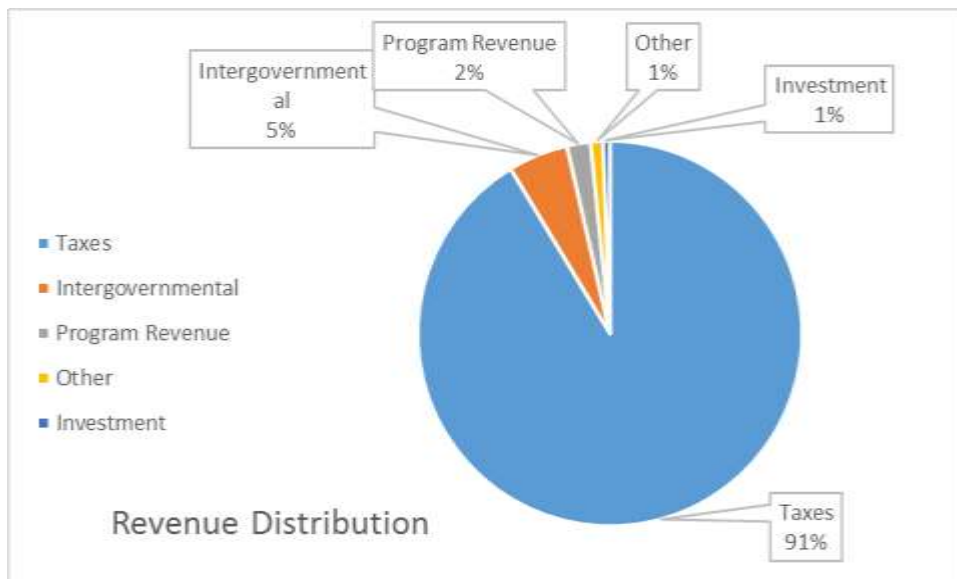
Also referred to as “earned revenue”, facility rental and park program fees paid by park visitors or grant programs comprise program revenue. 2016 sees a significant increase in estimates for program revenue.

Investment Revenue

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. Following Ohio statutes and Board Policy, interest is credited initially to the general fund and reallocated to all eligible funds on a quarterly basis.

Other Revenue

Other revenue includes any revenues not categorized above such as rental property, health insurance reimbursements, wage reimbursements and property surplus sales.



Capital Revenue

The primary source of capital revenue is transfers from the general operating fund into capital funds. Additional sources of revenue for capital projects are grants from various state and federal agencies such as National Oceanic and Atmospheric Administration, Environmental Protection Agency and Ohio Public Works Commission.

Estimated Resources All Funds

Certificate of Estimated Resources with Fund Balances

Prior to December 31, the District must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure.

As a guiding document for the budget, the certificate of estimated resources provides a summary of revenues, expenditures and fund balances for all funds. The interdependent nature of Metroparks funds dictates the need to consider the information contained in the certificate in addition to the commonly used multiyear forecast for the general operating fund. The certificate of estimated resources is provided below.

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METROPOLITAN PARK DISTRICT OF THE TOLEDO AREA
Certificate of Estimated Revenues and Appropriations Measure
 For 2016

	General	Education/ Programming	Grants	Land Acquisition/ Development	Capital Construction	All Other Funds	TOTAL ALL FUNDS
	Budget	Budget	Budget	Budget	Budget	Budget	Budget
BEGINNING BALANCE							
<i>Unencumbered Fund Bal. as of 1/1/2016</i>	3,707,667	536,644	62,067	6,941,409	500,000	4,386,370	16,134,157
ESTIMATED REVENUES							
Taxes	\$ 16,125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,125,000
Intergovernmental	890,268	-	429,250	3,916,484	-	-	5,236,002
Fines and Forfeitures	2,000	-	-	-	-	-	2,000
Charges for Services/Fees	-	292,660	-	-	-	-	292,660
Sales	350,647	56,350	-	-	-	-	406,997
Donations	10,000	84,500	-	-	-	75,000	169,500
Fees (Memberships)	500	-	-	-	-	80,000	80,500
Interest Income	100,000	-	-	-	-	-	100,000
All Other Revenue	175,000	13,500	-	-	-	1,000	189,500
Total Estimated Revenues	17,653,415	447,010	429,250	3,916,484	-	156,000	22,602,159
APPROPRIATIONS							
Salaries	6,363,612	1,045,349	167,638	-	-	30,810	7,607,409
Fringe Benefits	2,221,054	308,150	37,970	-	-	15,850	2,583,024
Materials & Supplies	888,788	123,665	16,292	-	-	113,900	1,142,645
Utilities	798,101	-	-	-	-	-	798,101
Contract Services	2,665,361	169,240	132,350	261,457	-	82,200	3,310,608
Contingencies	128,900	10,000	-	-	-	-	138,900
TBG Operations	316,043	-	-	-	-	-	316,043
Capital Outlay	131,250	50,000	-	9,805,931	2,000,000	1,275,000	13,262,181
Other	9,530	102,250	-	-	-	98,020	209,800
Total Appropriations	13,522,639	1,808,654	354,250	10,067,388	2,000,000	1,615,780	29,368,711
Excess of Estimated Revenues Over (Under) Appropriations	4,130,776	(1,361,644)	75,000	(6,150,904)	(2,000,000)	(1,459,780)	(6,766,552)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	825,000	-	-	2,000,000	-	2,825,000
Advances In	75,000	-	75,000	-	-	-	150,000
Transfers Out--Edn/Programming	(825,000)	-	-	-	-	-	(825,000)
Transfers Out--Land Development Fund	-	-	-	-	-	-	-
Transfers Out--Capital Construction	(2,000,000)	-	-	-	-	-	(2,000,000)
Advances Out	(75,000)	-	(75,000)	-	-	-	(150,000)
Total Other Financing Sources (Uses)	(2,825,000)	825,000	-	-	2,000,000	-	-
Net Change in Fund Balance	1,305,776	(536,644)	75,000	(6,150,904)	-	(1,459,780)	(6,766,552)
Est. Fund Balance as of 12/31/2016	\$ 5,013,443	\$ (0)	\$ 137,067	\$ 790,505	\$ 500,000	\$ 2,926,590	\$ 9,367,605

Earned Revenue

In 2015 significant staffing and organizational changes were made within the programming division of Metroparks. This is in support of an initiative to increase program offerings to park visitors and to move toward an enterprise model for supporting programs. Following is an example of initiatives provided by the programming division.

- Raise summer camp prices to \$8/hr; all 3 departments run their own camps.
- Provide before/after care for camps, supervised lunch time between 1/2 day camps.
- Raise rental fee for MH and make it more exclusive, market to high end meetings and events.
- Canal Site Interpreter frees up person to do Blueway Heritage programming starting 2016.
- Offer after-school options for parents, snow day adventures and holiday camps.
- Staff generate revenue, promote strategic plan each day they work- change mindset.
- Contractors offer new wellness and fitness programs, shift to contracted photo workshops.
- MH paid programming increases with addition of MH Coordinator.
- Implement fee changes- profit generated on expanded services.
- Build educational website- begin charging for banner ads as popularity grows.
- Write grants and pursues program sponsorships.
- Hold an annual fundraiser for youth scholarships.
- Seek ways to accept donations at free programs (Cube/tablet rather than cash).
- Presenting sponsor for Outdoor Expo, Autumn Adventure and other big events.
- Offer family camps and adult in-depth education programs.
- Rent canoes at Farnsworth on demand for Summer/Fall.
- Get contractor to rent cross country skis at Secor.
- Get underwriter to sponsor new trailhead info stations, charge yearly.
- Offer ecotours for 1 day trips- 10 trips in 2015 with mini bus.
- Haunted mill generates fees from contractor in 2016.
- Add interpretive program to major rentals in parks.

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Earned Revenue Estimates

The programming division growth plan will result in increased revenues with a three year goal of earned revenue equal to or exceeding 20 percent of expenses. The growth in earned revenue estimates is identified in the chart below.

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATE	2016 ESTIMATE	2017 ESTIMATE	2018 ESTIMATE
ENVIRON EDN FEES	64,646.50	51,585.50	57,294.00	100,866.75	80,120.00	140,000.00	150,000.00
PARK INTERP EDN FEES	5,698.00	6,431.80	7,316.00	5,169.00	66,340.00	83,000.00	85,000.00
NCNP EDN FEES	9,054.00	4,400.00	4,136.00	2,568.00	2,500.00	3,000.00	3,500.00
MANOR HOUSE EDN FEES	5,206.00	3,215.00	433.00	79.50	3,000.00	3,500.00	4,000.00
OUTDR SKILLS EDN FEES				-	100,500.00	140,000.00	148,000.00
CONTRACTED PROGRAM FEES				-	2,200.00	3,000.00	3,500.00
ADVERTISING FEES				-			4,500.00
ECOTOUR/ TRIP FEES				-	7,000.00	10,000.00	12,000.00
MISC EDN PROGRAM FEES	618.00	1,179.00	303.14	943.97	500.00	500.00	500.00
MANOR HOUSE RENTAL			25,200.00	-	30,000.00	35,000.00	45,000.00
FUTURE JOHLIN CABIN RENTAL FEES				-	500.00	1,550.00	2,000.00
OTHER RETAIL/ MISC SALES EDN	528.00	-	-	-		2,500.00	3,000.00
NCNP SALE	-	-	-	-	350.00	550.00	3,000.00
CANAL EXPERIENCE	42,623.00	51,907.00	53,074.00	29,223.00	50,000.00	55,000.00	60,000.00
BOAT RENTAL FEES				-	6,000.00	6,500.00	7,000.00
UNRESTR DONATIONS	-	30.00	50.00	-	1,500.00	2,000.00	2,500.00
UNRESTR FUNDRAISER	1,634.04	101.00	441.00	-			
NON GOV GRANTS	-	-	-	-			
RESTRIC DONATIONS	7,267.45	7,324.66	8,186.31	5,618.06	70,000.00	75,000.00	80,000.00
RESTRIC FUNDRAISER	6.97	-	20.00	-	8,000.00	11,000.00	14,000.00
RESTRIC NON GOV GRANTS	-	-	-	-	5,000.00	5,000.00	5,000.00
TOTAL	137,281.96	126,173.96	156,453.45	144,468.27	433,510.00	577,100.00	632,500.00

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Earned Revenue Fees Schedules

The following tables contain the 2016 rates for facility rentals and program fees. This schedule of fees supersedes all scheduling, pricing and receipt processes for all fee generated programs, facilities and events.

FACILITY RENTAL 2016 SUMMARY FEES

Park	Facility Name	Rate
Indoor Rental Facilities		
Fallen Timbers Battlefield	Visitor Center	\$250 Daily 9 am – 5 pm \$400 Daily 9 am – 11 pm
Farnsworth Metropark	Indianola Shelter	\$150 Daily 9 am – Sundown
	Roche de Bout Shelter	\$150 Daily 9 am – Sundown
Oak Openings Preserve Metropark	Oak Openings Lodge	\$250 Monday-Thursday 7 am-5 pm
		\$400 Monday-Thursday 7 am-11 pm
		\$500 Friday-Sunday 9 am – 5 pm
	Buehner Center	\$750 Friday-Sunday 9 am – 11 pm
		\$250 Monday-Thursday 7 am-5 pm
		\$400 Monday-Thursday 7 am-11 pm
Pearson Metropark	Macomber Lodge	\$250 Daily 9 am-5 pm, Extended \$400 9 am-11pm
	Packer-Hammersmith Center	\$150 Daily 9 am-5 pm; Extended \$300 9 am-11 pm
	Johlin Cabin	See Programming Division for Fees
Secor Metropark	Secor Room	\$250 Daily 9 am-5 pm, Extended \$400 9 am-11pm
Side Cut Metropark	Lamb Center	\$150 Daily 9 am-5 pm, Extended \$300 9 am-11 pm
Swan Creek Preserve Metropark	Yager Center	\$200 Daily 9 am-5 pm, Extended \$300 9 am-11 pm
Wildwood Preserve Metropark	Ward Pavilion	\$300 Monday-Thursday 8 am-5 pm
		\$450 Monday-Thursday 8 am-11 pm
		\$600 Friday 8 am-5 pm
		\$900 Friday-8 am-11 pm
		\$600 Saturday-Sunday 9 am-5 pm
		\$900 Saturday-Sunday 9 am-11 pm

Farmhouse	\$200 Monday-Thursday 9 am-5 pm; \$300 9 am -11 pm \$300 Friday-Sunday, 9 am-5 pm; \$400 9 am-11 pm
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Outdoor Rental Facilities

Bend View Metropark	
Bend View Shelter	\$80 Daily
Farnsworth Metropark	
Timber Shelter	\$80 Daily
Oak Openings Preserve	
Mallard Lake Shelter	\$100 Daily
Pearson Metropark	
Tennis Court Shelter	\$80 Daily
Ball Field Shelter	\$80 Daily
Playground Shelter	\$80 Daily
Homestead Shelter	\$150 Daily
Providence Metropark	
Picnic Shelter (near Dam Area)	\$80 Daily
Miami Shelter	\$80 Daily
Erie Shelter	\$80 Daily
Secor Metropark	
Walnut Grove Shelter	\$80 Daily
Lone Oak Shelter	\$80 Daily
Meadowview Shelter	\$80 Daily
Side Cut Metropark	
Maumee Rotary Pavilion	\$160 Daily
Riverview	\$ 80 Daily
Swan Creek Preserve	
Mary Jane Gill Shelter	\$80 Daily
Wildwood Preserve Metropark	
Whitetail Shelter #1	\$80 Daily
Trailside Shelter #2	\$80 Daily
Wiregrass Lake	
Meadowhawk Shelter	\$80 Daily

Outdoor Wedding Sites

Wildwood	See Programming Division
Side Cut	
Overlook	\$75 10 am-2 pm or 3 pm - dark

	Seigert Lake	\$75 10 am-2 pm or 3 pm - dark
	Peninsula	\$75 10 am-2 pm or 3 pm - dark
Oak Openings		
	Evergreen Lake	\$75 10 am-2 pm or 3 pm - dark
	Mallard Lake	\$100 per day includes shelter and dock
Secor		
	Shepherst Memorial	\$75 10 am-2 pm or 3 pm - dark
Pearson		
	Flagpole Area and Gazebo	\$75 10 am-2 pm or 3 pm - dark
Providence		
	Scenic Dam	\$80 per day includes shelter
Swan Creek		
	Blue Picnic Area	\$75 10 am-2 pm or 3 pm - dark

Camping and Overnight Accommodations

Oak Openings Preserve		
	White Oak Campground	\$20 Overnight Individual Sites/\$30 Overnight Group Sites
	Spring Brook Scout Camp	\$15 Overnight Scout Camping Sites/\$100 Overnight Rec Field
	Caretaker's Cottage	\$125 Overnight plus \$100 refundable damage deposit
Pearson Metropark		
	Johlin Cabin	See Programming Division
Farnsworth Metropark		
	Farnsworth Campsites	\$20 Overnight Individual Sites/\$30 Overnight Group Sites
Wiregrass Lake		
	Wiregrass Lake Campsites	\$20 Overnight Individual Sites

PROGRAMMING DIVISION 2016 SUMMARY FEES

Department	Program Name	Member Price	Non-Member Price
CORE SERVICES			
INTERPRETIVE SERVICES			
	Art and Nature	\$5-\$7	
	Build A Wigwam (group)	\$2-\$4	
	Historic/ Cultural Program with Park Interpreter	\$1-\$7	
	Historic/ Cultural Site Open Hours, Open House	Free	
	Intro. To Photography	\$5-\$8	
	Travel Circle	Free	
	Off-site program for group	\$25-\$40	
	RENTAL - Johlin Cabin (birding, hunting season)	10% or max \$10	\$75 - \$125
	RENTAL - Manor House (no frills)	10% or max \$10	\$2000 - \$3000
	RENTAL - Manor House Living Room and Solarium	10% or max \$10	\$800 - \$1500
	RENTAL- Manor House Lower Level	10% or max \$10	\$800 - \$1500
	RENTAL - Manor House Solarium	10% or max \$10	\$500 -\$1000
	RENTAL- Gazebo/Lawn or Garden Entry/Lawn	10% or max \$10	\$500 - \$1000
	RENTAL- Patio		
OUTDOOR SKILLS			
	Archery	\$3-\$15	
	Backpacking 101	\$7-\$27	
	Camping 101	\$6-\$22	
	Canoeing	\$7-\$28	
	Fire Building	\$2-\$7	
	Fishing	\$5-\$19	
	Geocaching	\$0-\$16	
	Kayaking	\$6-\$25	
	OO Backpack Trip	\$51-\$64	
	Orienteering	\$4-\$15	
	Paddlesport Adaptation	\$50	
	Shelter Building	\$1-\$5	
	Snowshoeing	\$6-\$23	
	Stand-up Paddleboarding	\$7-\$28	
	Star Struck	\$4-\$17	
	Summer Camping	\$31-\$39	
	Teambuilding	\$3-\$10	
	Winter Camping	\$41-\$51	
	Wellness and Fitness Programs (Contractor led)	Contractor sets prices	

Department	Program Name	Member Price	Non-Member Price
SCOUT PROGRAMS			
	Boy Scout Badge Programs	\$9-\$27	
	Cub Scout Badge Program	\$3-\$13	
	Girl Scout Badge Program	\$4-\$21	
ENVIRONMENTAL EDUCATION			
	Natural History/ Environmental Ed (Groups)	\$1-\$8	
	Career Exploration	Free or Mileage	
	Off Site Presentation for group'	\$30-\$40	
	Public Natural History Programs	\$0 - \$10	
	Teacher Professional Development	\$0 - \$10	
EXPANDED SERVICES			
OUTDOOR SKILLS CAMPS			
	Archery Camp, Westwinds	\$124	\$134
	Archery Camp, Side Cut	\$106	\$116
	1 day Archery Camp	\$29.7	\$33
	Paddling Camp	\$181	\$191
	Kayaking Camp	\$168	\$178
	Elite Fishing Camp	\$340	\$350
	Survival Camp	\$158	\$168
	1 Day Survival Day	\$45	\$50
	OS Sampler Day	\$23.4	\$26
	Family based camps	10% off, Max \$10	\$6-9/contact hour
OUTDOOR SKILLS			
	Archery 101, Adults	\$45.9	\$51
	Archery 201, Adults	\$52.2	\$58
	Archery 101, Kids	\$58.5	\$65
	Archery 201, Kids	\$45	\$50
	Backpack to Bluegrass Island	\$128	\$138
	Canoe/Camp on Maumee River Island (Food cost additional)	\$146	\$156
	2.5 hour Canoe Paddle	\$61.2	\$68
	3 hour Canoe class	\$61.2	\$68
	8 hour Canoe class	\$103	\$113
	2 session, 4 hour Canoe class	\$141	\$151
	2 session, 6 hour Canoe class	\$174	\$184
	Maumee River Night Paddle-Canoes	\$74.7	\$83
	Night Paddle-Canoes	\$17.1	\$19
	Geocaching, Advanced	\$27.9	\$31
	2.5 hour Kayak Paddle	\$58.5	\$65
	3 hour Kayak class	\$57.6	\$64

Department	Program Name	Member Price	Non-Member Price
	4 hour Kayak Float	\$72.9	\$81
	4 hour canoe float	\$70.2	\$78
	8 hour Kayak class	\$98.1	\$109
	2 session, 4 hour Kayak class	\$124	\$134
	2 session, 6 hour Kayak class	\$156	\$166
	Maumee River Night Paddle-Kayaks	\$72	\$80
	Night Paddle-Kayaks	\$25.2	\$28
	Park After Dark	\$11.7	\$13
	2 hour SUP class	\$49.5	\$55
	4 hour SUP class	\$59.4	\$66
	2 session, 4 hour SUP class	\$119	\$129
	Fitness and Wellness, Contracted Service	contractor sets	contractor sets
INTERPRETIVE SERVICES			
	Camp - Art of Nature		\$8/contact hour
	Camp - History		\$7/contact hour
	Camp - Park Adventure		\$7/contact hour
	Family based camps	10% off, Max \$10	\$6-9/contact hour
	Canal Experience	\$7 adults, \$6 seniors, \$4 children (3-12 yrs)	\$7 adults, \$6 seniors, \$4 children (3-12 yrs)
	Canal Experience for student groups	\$4/student	\$4/student
	Canal Boat Charter (group up to 65)	\$300/hr	\$300/hr
	Canal Boat Charter (out of county group up to 65)	\$400/hr	\$400/hr
	Canal History Paddle	\$13.50	\$15
	Fallen Timbers Hike + Reenactors	\$4.50	\$5
	Ghosts of Providence	\$4.50	\$5
	Manor House Teas	Set by volunteers	Set by volunteers
	Manor House Tours After Hours (special)	\$7.20	\$8
	Mill Tour (groups up to 65)	\$60/hr	\$60/hr
	Mill Tour (student groups up to 65)	\$50/hr	\$50/hr
	Music in the Grand Manor	\$10.80	\$12
	Native American Dress	\$22.50	\$25
	Photo Workshop (in-house, one shoot)	10% off, max \$10	\$10-15
	Photo Workshop (in-house, multiple days)	\$45	\$50
	Photo Workshop (instructor and off-site)	10% off, max \$10	varies
	Pontoon Tour of Maumee River	10% off, max \$10	\$10- \$20
	Side Cut Explorer (group)	10% off, max \$10	\$96-\$120
	Side Cut Explorer (out of county group)	10% off, max \$10	\$120-\$144
	Side Cut Explorer (public)	10% off, max \$10	\$3-\$5
	Underground Railroad	\$22.50	\$25

Department	Program Name	Member Price	Non-Member Price
	RENTAL - Manor House (Special Services Provided) Includes staff, tent, reserved parking plus shuttle for guests.	10% off, max \$10	\$3000 - \$5000
ENVIRONMENTAL EDUCATION			
	Advanced Adult Field Studies (4 sessions)	10% off, max \$10	\$10 - \$25
	Holiday, School Cancellation Activities	10% off, max \$10	\$7/contact hour
	Camps - Explorers (5 days, 9 to 2)	10% off, max \$10	\$7/contact hour
	Camps - Nature (5 days, 9 to 4)	10% off, max \$10	\$7/contact hour
	Camps - Wee Workshop (5 days, 10 - noon)	10% off, max \$10	\$8/contact hour
	Metroparks Connections Camps	10% off, max \$10	Underwritten
	Family based camps	10% off, max \$10	\$6-9/contact hour
	Ecotours	10% off, max \$10	\$10-\$25/contact hour
	Oak Openings Research Forum	10% off, max \$10	\$35
OTHER FEES/REVENUE			
	Fundraiser for youth scholarships and camps		\$35-\$50/ticket
	Sponsorships for Park Programs/Services		\$500 - \$10,000
	Canoe Rental		\$25-\$35/hr
	Misc Equipment Rental		\$10-\$35/hr
	Family Fun Kits		\$10-\$50
	Haunted Mill		Contractor determined

*Camps also require a supply fee.

*Before and after care for camps can be provided for \$5.00 per hour.

*Rates may vary based upon depth of program

EXPENDITURES

- Expenditure Object Appropriations
- Capital Projects and Land Acquisitions
- Expenditure Line Item Appropriations



Expenditure Object Appropriations

Personnel Services

The Personnel Services category of expenses is used to record the expenditure detail for both full-time and part-time employees of the Metroparks.

Fringe Benefits

The Personnel Services category of expenses is used to record the expenditure detail for both full-time and part-time employees of the Metroparks

Materials and Supplies

Expenditures for expendable or consumable goods.

Utilities

Expenditure of funds to utility companies for the provision of services.

Services

The Services category of expenses is used to record the expenditure of funds for labor, technical and professional contract services; service agreements (rents and leases); and payments resulting from the performance of a particular service.

Capital Outlay

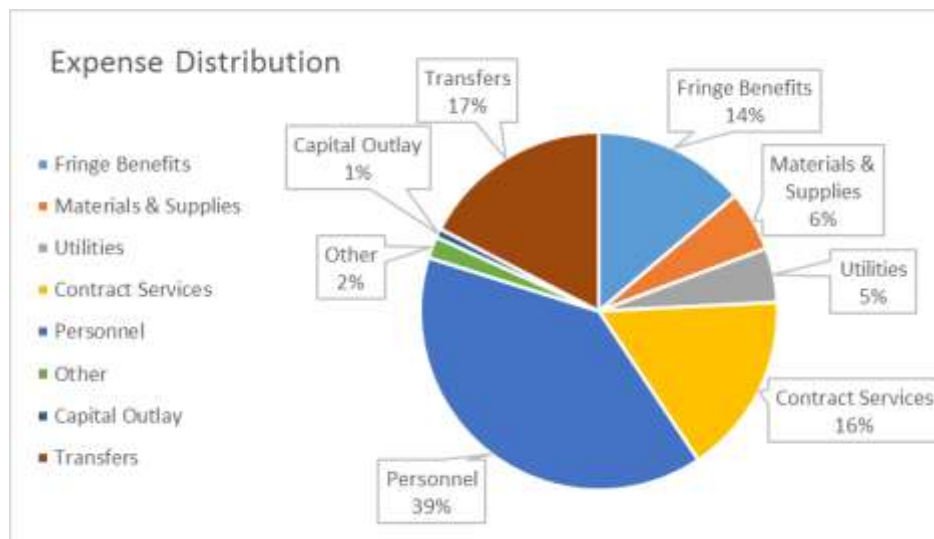
Expenditures for real and personal property of the Metroparks that costs \$5,000 or more per item and has a useful life of at least three (3) years.

Other Expenditures

These accounts are used to record non-annual operational expenditures that are not encompassed elsewhere.

Other Financing Uses

These accounts are used to record current financial expenditures that are reported separately from expenditures to avoid distorting expenditure trends. This is limited to items classified by GAAP. Transfers to support other funds is an example of other financing uses.



Capital Projects and Land Acquisitions

Capital projects and land acquisitions are funded through transfers from the general operating account to capital project funds (400, 401 and 402) , the remaining fund balance in the Land Acquisition Fund (200), Cardinal and Buckeye special revenue funds (201 and 202). Grant revenue and donations also contribute to capital projects and land acquisition. Provided below are a history and projection of transfers to capital projects funds, the capital projects plan for 2016 through 2018 and land acquisition plan for 2016 through 2018.

Transfers – Operating Fund to Capital Improvement Funds

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated	2017 Estimated	2018 Estimated
Land & Land Improvements	-	-	-	-	1,539,023	3,405,000	2,056,400	-	-	500,000
Capital Construction	1,156,971	1,333,000	1,275,000	1,255,000	6,145,000	4,710,500	7,450,000	2,000,000	1,500,000	2,000,000



2016-2018 Capital Plan

Project	Year	Park Code
Secor-Wiregrass multi-purpose trail	2016	OOC
Wildwood play area improvements	2016	WW
Oak Openings play area improvements	2016	OO
Oak Openings Corridor- Springer Farms day use area pond construction (priority 1), barn renovation, parking, picnic shelters, camping, dock	2016	OOC
Brookwood improvements	2016	BR
Chessie Circle Trail	2016	CCT
Providence Mill stabilization	2016	PR
Planning & Design	2016	All
ANNUAL TOTAL: \$3,325,000		
University Parks trail extension	2017	UPT
Providence play area improvements	2017	PR
Blue Creek gym renovations (Land Management, Nature's Nursery) Phase 1	2017	BC
Swan Creek Airport play area Improvements	2017	SW
Planning & Design	2017	All
ANNUAL TOTAL: \$1,995,000		
Manhattan Marsh boardwalks, overlooks & Trail	2018	MM
Blue Creek gym renovations, Phase 2	2018	BC
Blue Creek hog barn renovations	2018	BC
Manhattan Marsh canoe launch	2018	MM
Manhattan Marsh restroom facility	2018	MM
Manhattan Marsh parking area improvements	2018	MM
Planning & Design	2018	All
ANNUAL TOTAL: \$1,945,000		

2016-2018 Land Acquisition Plan

2016 Expenses	Fund	Purpose	Acres	Amount
Howard Farms Restoration	401/402	Park Development		(8,000,000)
Howard Farms Lease Buyout	401	Land Acquisition		(93,288)
Bettinger Farms	401	Land Acquisition	133	(1,030,000)
Blue Creek Expansion	200	Land Acquisition	97	(750,000)
Land Acquisition Expenses	200/401	Land Acquisition		(94,100)
2016 Outside Revenue	Fund	Purpose	Status	Amount
2016 Clean Ohio Fund	401	Blue Creek & Bettinger	projected	1,216,484
Ohio Division of Wildlife	401	Howard Farms Restoration	projected	200,000
NOAA GLRI	401	Howard Farms Restoration	projected	2,500,000

2017 Expenses	Fund	Purpose	Acres	Amount
Howard Farms Restoration	401	Park Development		(3,000,000)
Oak Openings Flatwoods Swamp	401	Land Acquisition	32	(351,000)
Land Acquisition Expenses	401	Land Acquisition		(15,500)
2017 Outside Revenue	Fund	Purpose	Status	Amount
Ohio Division of Wildlife	401	Howard Farms Phase I	projected	200,000
Ohio Division of Wildlife	401	Howard Farms Phase II	projected	1,250,000
WRRSP	401	OO Flatwoods Swamp		366,500

2018 Expenses	Fund	Purpose	Acres	Amount
2018 Outside Revenue	Fund	Purpose	Status	Amount
Ohio Division of Wildlife	401	Howard Farms Phase I	projected	\$200,000
Ohio Division of Wildlife	401	Howard Farms Phase II	projected	\$1,250,000

Expenditure Line Item Detail

The expenditure line item detail of appropriations is organized by department below. Actual expenditures for 2014 are provided alongside of 2015 and 2016 budget appropriations for each ledger account within the department budgets. There is also a variance column included that identifies the variance between 2015 and 2016 budget appropriations by line item and department totals. Multiple totals are provided where departments have budgets in multiple funds.



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.1000.510100	FT-NBU - DIRECTOR	309,693.06	433,000.00	465,814.10	32,814.10
100.1000.520800	MILEAGE - DIR. OFFICE	183.22	400.00	400.00	-
100.1000.530900	OTHER OP MTRLS/ SUPPLIES - DIR	-	50.00	100.00	50.00
100.1000.531100	OFFICE SUPPLIES_DIRECTOR	400.34	450.00	500.00	50.00
100.1000.531300	BOOKS/ PERIODICALS - DIRECTOR	329.00	300.00	300.00	-
100.1000.531600	COMPUTER SUPPLIES - DIRECTOR	93.99	100.00	300.00	200.00
100.1000.550100	CONFERENCES/ TRNG - DIRECTOR	2,715.45	7,800.00	9,000.00	1,200.00
100.1000.550200	MEMBERSHIP DUES - DIRECTOR	690.00	2,000.00	2,500.00	500.00
100.1000.551100	LEGAL SERVICES - DIRECTOR	77,191.03	100,000.00	-	(100,000.00)
100.1000.551900	MISC CONTRACT SVCS - DIRECTOR	122,375.55	374,500.00	75,000.00	(299,500.00)
100.1000.580800	OTHER NON-OP EXP -- DIRECTOR	-	5,700.00	5,700.00	-
100.1000.580900	OTHER EXP -- DIRECTOR	-	100.00	200.00	100.00
1000 Total	Director	513,671.64	924,400.00	559,814.10	(364,585.90)
201.1000.580900	OTHER OPERATIONAL EXP - DIRECT	5,868.52	5,000.00	5,000.00	-
1000 Total	Director	5,868.52	5,000.00	5,000.00	-



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.1001.510500	PT - SAF	-	43,000.00	-	(43,000.00)
1001 Total	Safety (inactive)	-	43,000.00	-	(43,000.00)
252.1002.510801	FT-NBU_GLRI-MC	45,415.39	-	-	-
252.1002.510805	PT_GLRI-MC	15,477.05	-	-	-
252.1002.510807	SEASONAL_GLRI-MC	15,855.94	-	-	-
1002 Total	Land Management (inactive)	76,748.38	-	-	-
	CONFERENCES/TRNG - DIV	580.00	3,000.00	3,000.00	-
100.1003.550100					
100.1003.551900	MISC CONTRACT SVCS - DIVERSITY	-	3,000.00	3,000.00	-
1003 Total	Diversity	580.00	6,000.00	6,000.00	-
401.1101.571000	CAP-PROF SERV	-	249,334.12	332,643.00	83,308.88
401.1101.572000	NEW PARK CONSTR (HF)	-	22,000.00	7,500,000.00	7,478,000.00
1101 Total	Land Development	-	271,334.12	7,832,643.00	7,561,308.88



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.2000.510800	PERFORMANCE PAY	-	-	60,000.00	60,000.00
100.2000.510900	SEVERANCE - DIR FIN	66,862.03	65,000.00	65,000.00	-
100.2000.511000	EMPLOYEE CONVERSION PYMTS_DIR	81,190.07	85,000.00	92,500.00	7,500.00
100.2000.520100	PERS - DIR FIN	536,670.02	624,962.00	655,000	30,038.00
100.2000.520200	PLAW - DIR FIN	269,968.30	280,000.00	280,000	-
100.2000.520300	HEALTH INSURANCE - DIR FIN	776,054.68	953,000.00	985,000	32,000.00
100.2000.520400	WORKERS COMP - DIR FIN	132,793.75	132,490.00	139,200	6,710.00
100.2000.520500	MEDICARE - DIR FIN	72,627.31	85,000.00	89,500	4,500.00
100.2000.520600	UNEMPLOYMENT - DIR FIN	21,706.26	56,000.00	50,000	(6,000.00)
100.2000.550200	MEMBERSHIP DUES - DISTRICT WIDE	12,609.98	12,000.00	15,000.00	3,000.00
100.2000.551100	LEGAL SERVICES - DIRECTOR	-	-	110,000.00	110,000.00
100.2000.551500	INSURANCE - DIR FIN	118,240.00	125,038.00	125,000.00	(38.00)
100.2000.551700	BANKING SVCS_DIST WIDE - DIST WII	11,325.71	7,500.00	7,500.00	-
100.2000.551900	MISC CONTRACT SVCS - DIRECTOR	-	-	100,000.00	100,000.00
100.2000.554200	DELINQUENT PROPERTY - DIR FIN	5,379.08	15,000.00	10,000.00	(5,000.00)
100.2000.554201	FORFEITED LAND EXP_CTY AUDITOR	-	1,000.00	500.00	(500.00)
100.2000.554300	CO/ STATE AUDIT/ TRES FEES - D	192,106.73	200,000.00	200,000.00	-
100.2000.554350	CTY LAND BANK REUTIL FEES - DIST V	39,385.36	50,000.00	45,000.00	(5,000.00)
100.2000.554400	OTHER INTERGOV BILLING - DIR F	-	500.00	500.00	-
100.2000.555200	CANAL LANDS RENTAL - DIR FIN	150.00	150.00	150.00	-
100.2000.556100	PROPERTY TAXES - DIR FIN	111,391.32	127,510.00	130,000.00	2,490.00
100.2000.556200	SALES TAX REMITTANCE - DIR FIN	21.79	150.00	100.00	(50.00)
100.2000.557200	OFFICIAL BOND - DIR FIN	1,557.00	1,500.00	1,750.00	250.00
100.2000.557300	REFUNDS - DIR FIN	262.03	5,000.00	5,000.00	-
100.2000.580200	CONTINGENCY - DIR FIN	-	68,880.00	96,900.00	28,020.00
100.2000.580600	PARK OPERATIONS - DIR FIN	340,931.00	351,159.00	316,043.00	(35,116.00)
100.2000.599800	TRANSF-OUT - DIR FIN	8,940,500.00	10,506,400.00	2,825,000.00	(7,681,400.00)
100.2000.599900	ADVANCES OUT - DIR FIN	219,615.75	-	75,000.00	75,000.00
2000 Total	District Wide	11,951,348.17	13,753,239.00	6,479,643.00	(7,273,596.00)
201.2000.570000	UNALLOCATED CAP. IMP_CFO ONLY			595,000.00	595,000.00
2000 Total	District Wide	-	-	595,000.00	595,000.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
202.2000.520100	OPERS_DIR FIN (202)	1,097.73	162.00	-	(162.00)
202.2000.520500	MEDICARE_DIR FIN (202)	126.16	17.00	-	(17.00)
202.2000.570000	UNALLOCATED CAP. IMP_CFO ONLY			590,000.00	590,000.00
202.2000.599900	ADVANCES OUT-DIR FIN	15,000.00	-	-	-
2000 Total	District Wide	16,223.89	179.00	590,000.00	589,821.00
204.2000.510900	SEVERANCE-FIN DIR	301.28	-	5,000.00	5,000.00
204.2000.511000	EMPLOYEE CONVERSION PYMTS_FIN	5,477.55	6,000.00	6,000.00	-
204.2000.520100	PERS_EDUCATION FUND	82,310.06	138,664.00	145,000	6,336.00
204.2000.520300	HEALTH INS_EDUCATION FUND	96,749.90	153,000.00	135,000	(18,000.00)
204.2000.520500	MEDICARE_EDUCATION FUND	7,488.66	14,000.00	14,500	500.00
204.2000.520600	UNEMPLOYMENT COMP_FIN DIR	1,130.72	1,000.00	2,000	1,000.00
2000 Total	District Wide	208,458.17	312,664.00	897,500.00	584,836.00
205.2000.520100	PERS_MEMBERS FUND	4,011.20	4,200.00	4,500	300.00
205.2000.520300	HEALTH INS_MEMBERS FUND	5,312.32	6,050.00	6,050	-
205.2000.520500	MEDICARE_MEMBERS FUND	382.80	450.00	450	-
2000 Total	Disrtrict Wide	9,706.32	10,700.00	11,000.00	300.00
231.2000.599900	ADVANCES-OUT	-	144,615.75	-	(144,615.75)
2000 Total	Disrtrict Wide	-	144,615.75	-	(144,615.75)
251.2000.599900	ADVANCES OUT - DIR FIN	167,418.00	-	-	-
2000 Total	Disrtrict Wide	167,418.00	-	-	-
252.2000.520100	OPERS_GLRI-MC	12,128.06	-	-	-
252.2000.520300	HEALTH INS_GLRI-MC	6,181.08	-	-	-
252.2000.520500	MEDICARE_GLRI-MC	1,104.66	-	-	-
252.2000.599900	ADVANCES OUT - DIR FIN	-	200,000.00	-	(200,000.00)
253.2000.520100	OPERS_GLRI III - NFWF	5,406.71	9,682.00	3,031	(6,651.00)
253.2000.520300	HEALTH INS_GLRI III - NFWF	3,563.44	5,951.00	-	(5,951.00)
253.2000.599900	ADVANCES OUT - DIR FIN	-	-	75,000	75,000.00
253.2000.520500	MEDICARE_GLRI III - NFWF	592.96	1,080.00	314	(766.00)
2000 Total	Disrtrict Wide	28,976.91	216,713.00	78,345.00	(138,368.00)
254.2000.520100	OPERS_GLRI	-	-	9,338.00	9,338.00
254.2000.520300	HEALTH INSURANCE_GLRI	-	-	6,035.00	6,035.00
254.2000.520500	MEDICARE_GLRI	-	-	967.00	967.00
2000 Total	Disrtrict Wide	-	-	16,340.00	16,340.00
255.2000.520100	PERS_GLRI	-	-	11,100.00	11,100.00
255.2000.520300	HEALTH INSURANCE_GLRI	-	-	6,035.00	6,035.00
255.2000.520500	MEDICARE_GLRI	-	-	1,150.00	1,150.00
2000 Total	Disrtrict Wide	-	-	18,285.00	18,285.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.2001.510100	FT-NBU - TREASURY OPS	140,857.06	154,000.00	158,251.20	4,251.20
100.2001.510200	FT-BU - TREASURY OPS	-	37,000.00	37,781.28	781.28
100.2001.510300	FT-BU SHIFT_TREAS OPS	-	-	-	-
100.2001.510400	FT-OT - TREASURY OPS	-	-	-	-
100.2001.520800	MILEAGE - TREASURY OPS	761.47	1,600.00	1,500.00	(100.00)
100.2001.530900	OTHER OP MTRLS/ SUPPLIES - TREAS	209.25	1,500.00	1,000.00	(500.00)
100.2001.531100	OFFICE SUPPLIES - TREASURY OPS	1,245.39	1,750.00	1,500.00	(250.00)
100.2001.531300	BOOKS/ PERIODICALS - TREASURY OF	-	400.00	-	(400.00)
100.2001.531600	COMPUTER SUPPLIES - TREASURY OF	411.12	500.00	500.00	-
100.2001.550100	CONFERENCES/ TRNG - TREASURY OI	3,410.54	13,000.00	10,000.00	(3,000.00)
100.2001.550200	MEMBERSHIP DUES - TREASURY OPS	1,400.00	1,800.00	3,225.00	1,425.00
100.2001.551800	ACTG/ AUDITING - TREASURY OPS	29,379.50	35,000.00	35,000.00	-
100.2001.551900	MISC CONTRACT SVCS - TREASURY O	6,025.00	9,700.00	7,500.00	(2,200.00)
100.2001.553100	LEGAL NOTICES - TREASURY OPS	117.37	500.00	250.00	(250.00)
100.2001.556900	OTHER TAX PAYMENTS - TREASURY C	673.85	1,000.00	1,000.00	-
100.2001.580200	CONTINGENCY - TREASURY OPS	-	5,000.00	5,000.00	-
100.2001.580800	OTHER NON-OP EXP -- DIR TREAS OP	-	2,500.00	1,000.00	(1,500.00)
100.2001.580900	OTHER EXP -- DIR TREAS OPS	507.62	250.00	250.00	-
2001 Total	Budget and Treasury Ops.	184,998.17	265,500.00	263,757.48	(1,742.52)
201.2001.580900	OTHER OPERATIONAL EXP-TREAS OP	2,413.00	52,500.00	-	(52,500.00)
2001 Total	Treasury Operations	2,413.00	52,500.00	-	(52,500.00)
400.2001.570000	UNALLOCATED CAP. IMP_CFO ONLY	-	1,270,137.00	2,000,000.00	729,863.00
2001 Total	Treasury Operations	-	1,270,137.00	2,000,000.00	729,863.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.2002.510100	FT-NBU - ASO	61,204.30	66,000.00	72,467.20	6,467.20
100.2002.510200	FT-BU - ASO	91,849.74	97,000.00	100,450.43	3,450.43
100.2002.510300	FT-BU SHIFT_BUS SERV	208.77	300.00	300.00	-
100.2002.510400	FT-OT - ASO	1,360.95	1,500.00	1,500.00	-
2002 Total	Accounting Services	154,623.76	164,800.00	174,717.63	9,917.63



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.2003.510100	FT-NBU - ISO	64,290.63	69,000.00	-	(69,000.00)
2003 Total	Information Systems (inactive)	64,290.63	69,000.00	-	(69,000.00)
100.3000.510100	FT-NBU - DIR HR_ADMIN SERV.	100,439.74	105,000.00	99,883.20	(5,116.80)
100.3000.510500	PT - DIR HR_ADMIN SERV.	52,859.00	65,000.00	36,255.80	(28,744.20)
100.3000.520800	MILEAGE - DIR HR_ADMIN SERV.	265.10	500.00	500.00	-
100.3000.531100	OFFICE SUPPLIES - DIR HR_ADMIN	4,912.48	6,240.00	3,900.00	(2,340.00)
100.3000.531200	POSTAGE - DIR HR_ADMIN SERV.	4,106.90	4,250.00	4,150.00	(100.00)
100.3000.531300	BOOKS/ PERIODICALS - DIR HR_AD	77.69	150.00	150.00	-
100.3000.531600	COMPUTER SUPPLIES - DIR HR_ADM	(46.99)	-	350.00	350.00
100.3000.550100	CONFERENCES/ TRNG - DIR HR_ADM	2,574.90	3,500.00	2,000.00	(1,500.00)
100.3000.550200	MEMBERSHIP DUES - DIR HR_ADMIN	835.00	1,030.00	830.00	(200.00)
100.3000.550300	TUITION - DIR HR_ADMIN SERV.	23,793.52	15,000.00	4,500.00	(10,500.00)
100.3000.551900	MISC CONTRACT SVCS - DIR HR_AD	31,210.25	20,460.00	28,975.00	8,515.00
100.3000.553100	LEGAL NOTICES - DIR HR_ADMIN S	15,468.95	14,000.00	19,500.00	5,500.00
100.3000.553200	AD/ PUBLCTNS - DIR HR_ADMIN SE	-	200.00	200.00	-
100.3000.580200	CONTINGENCY_DR HRVS	-	3,500.00	3,500.00	-
100.3000.580800	OTHER NON-OP EXP -- DIR HR	-	700.00	600.00	(100.00)
100.3000.580900	OTHER EXP -- DIR HR	-	60.00	-	(60.00)
3000 Total	Director of Central Svcs./Vol. Svcs.	236,496.54	239,590.00	205,294.00	(34,296.00)
201.3000.580900	OTHER OPERATIONAL EXP - DIR HR	1,138.17	3,500.00	4,000.00	500.00
3000 Total	Director of Central Svcs./Vol. Svcs.	1,138.17	3,500.00	4,000.00	500.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.3001.510100	FT-NBU - EI	62,610.83	67,000.00	64,961.60	(2,038.40)
100.3001.520800	MILEAGE - EI	419.64	504.00	504.00	-
100.3001.530900	OTHER OP MTRLS/ SUPPLIES - EI	298.05	400.00	1,300.00	900.00
100.3001.531100	OFFICE SUPPLIES - EI	166.48	100.00	100.00	-
100.3001.531300	BOOKS/ PERIODICALS - EI	55.34	60.00	60.00	-
100.3001.550100	CONFERENCES/ TRNG - EI	444.00	3,870.00	1,370.00	(2,500.00)
100.3001.550200	MEMBERSHIP DUES - EI	240.00	240.00	240.00	-
100.3001.551900	MISC CONTRACT SVCS - EI	13,187.68	19,883.00	19,765.00	(118.00)
100.3001.553200	AD/ PUBLCTNS - EXTERNAL - EI	84.75	90.00	100.00	10.00
3001 Total	Employee Involvement	77,506.77	92,147.00	88,400.60	(3,746.40)
201.3001.520700	MISC BENEFITS - EI	1,291.72	4,850.00	4,850.00	-
201.3001.580900	OTHER OPERATIONAL EXP - EI	8,780.12	9,000.00	8,050.00	(950.00)
3001 Total	Employee Involvement	10,071.84	13,850.00	12,900.00	(950.00)
100.3002.510100	FT NBU_VOL. SERV.	49,481.38	60,000.00	59,076.80	(923.20)
100.3002.510500	PT - VOL	108,603.37	120,000.00	107,750.00	(12,250.00)
100.3002.510700	SEASONAL - VOL	-	-	-	-
100.3002.520800	MILEAGE - VOL	3,613.35	3,500.00	5,000.00	1,500.00
100.3002.530100	SM EQUIP/FURN/FIXTURES - VOL	-	350.00	625.00	275.00
100.3002.530900	OTHER OP MTRLS/ SUPPLIES - VOL	257.78	525.00	525.00	-
100.3002.531100	OFFICE SUPPLIES - VOL	468.99	910.00	910.00	-
100.3002.531200	POSTAGE - VOL	851.65	2,500.00	1,000.00	(1,500.00)
100.3002.531300	BOOKS/ PERIODICALS - VOL	100.00	100.00	100.00	-
100.3002.531600	COMPUTER SUPPLIES - VOL	331.99	-	350.00	350.00
100.3002.550100	CONFERENCES/ TRNG - VOL	2,490.67	6,075.00	5,700.00	(375.00)
100.3002.550200	MEMBERSHIP DUES - VOL	85.00	850.00	250.00	(600.00)
100.3002.551900	MISC CONTRACT SVCS - VOL	9,237.40	24,100.00	21,200.00	(2,900.00)
100.3002.553200	AD/ PUBLCTNS - EXTERNAL - VOL	2,043.57	3,250.00	3,250.00	-
100.3002.557100	UNIFORMS - VOL	245.00	375.00	375.00	-
100.3002.580900	OTHER EXP -- VOL	-	50.00	-	(50.00)
3002 Total	Volunteer Services	177,810.15	222,585.00	206,111.80	(16,473.20)
201.3002.580900	OTHER OPERATIONAL EXP - VOL	17,723.69	44,000.00	40,220.00	(3,780.00)
3002 Total	Volunteer Services	17,723.69	44,000.00	40,220.00	(3,780.00)
202.3002.580900	OTHER OPERATIONAL EXP - VOL	2,553.82	3,250.00	3,250.00	-
3002 Total	Volunteer Services	2,553.82	3,250.00	3,250.00	-



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.3003.510100	FT-NBU - ISO	-	-	67,316.80	67,316.80
100.3003.520800	MILEAGE_ISO	-	100.00	150.00	50.00
100.3003.531600	COMPUTER SUPPLIES - ISO	83,411.95	157,771.00	195,245.00	37,474.00
100.3003.540100	DISPOSAL - ISO	100.00	200.00	200.00	-
100.3003.540700	TELEPHONE - ISO	144,323.59	161,672.00	173,840.00	12,168.00
100.3003.550100	CONFERENCES/ TRNG - ISO	2,746.26	1,000.00	2,950.00	1,950.00
100.3003.551900	MISC CONTRACT SVCS - ISO	13,563.62	19,500.00	24,500.00	5,000.00
100.3003.552100	COMPUTER - ISO	125,151.88	137,000.00	157,000.00	20,000.00
100.3003.552300	PHONE MAINTENANCE - ISO	19,028.04	19,100.00	24,000.00	4,900.00
100.3003.573400	TECHNOLOGY (NON CAPITAL) - ISO	85,049.68	103,313.00	81,145.00	(22,168.00)
3003 Total	Information Systems	473,375.02	599,656.00	726,346.80	126,690.80



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.3004.510100	FT-NBU - CS	54,106.83	60,000.00	59,779.20	(220.80)
100.3004.510200	FT-BU - CS	50,943.18	54,000.00	91,594.54	37,594.54
100.3004.510300	FT-BU SHIFT_CS	90.00	200.00	200.00	-
100.3004.510400	FT-OT - CS	-	-	-	-
100.3004.510500	PT_CUST SVCS	62,820.80	68,000.00	42,849.10	(25,150.90)
100.3004.510700	SEASONAL-CS	9,705.48	15,000.00	8,000.00	(7,000.00)
100.3004.520800	MILEAGE - CS	491.81	1,000.00	1,250.00	250.00
100.3004.531100	OFFICE SUPPLIES - CS	623.71	833.00	800.00	(33.00)
100.3004.531600	COMPUTER SUPPLIES - CS	129.96	200.00	200.00	-
100.3004.550100	CONFERENCES/ TRNG - CS	1,589.39	2,700.00	2,700.00	-
100.3004.550200	MEMBERSHIP DUES - CS	290.00	300.00	500.00	200.00
100.3004.551700	BANKING SVCS - CS	18,019.53	20,000.00	21,000.00	1,000.00
100.3004.551900	MISC CONTRACT SVCS - CS	4,383.00	4,070.00	5,000.00	930.00
100.3004.553200	AD/ PUBLCTNS - EXTERNAL - CS	1,665.90	5,799.00	4,000.00	(1,799.00)
100.3004.557100	UNIFORMS - CS	45.50	300.00	300.00	-
100.3004.557300	REFUNDS_CUSTOMER SERVICE	6,546.25	12,500.00	13,000.00	500.00
100.3004.580900	OTHER EXP -- CS	-	50.00	50.00	-
3004 Total	Customer Services	211,451.34	244,952.00	251,222.84	6,270.84
201.3004.530100	SM EQUIP/ FURN/ FIXTURES - DIR VS	58,290.68	56,000.00	56,000.00	-
201.3004.580900	OTHER OPERATIONAL EXP - CS	100.83	500.00	500.00	-
3004 Total	Customer Services	58,391.51	56,500.00	56,500.00	-



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.4000.510100	FT NBU_VISITOR SERV. - DIR VS	109,995.39	117,000.00	112,352.80	(4,647.20)
100.4000.510500	PT - SPEC. EVENTS COORDINATOR	31,049.97	34,000.00	34,137.60	137.60
100.4000.520800	MILEAGE_VS SALES - DIR VS	475.16	1,500.00	1,500.00	-
100.4000.530100	SMALL EQUIP/FURN/FIXTURES_VS	306.12	400.00	400.00	-
100.4000.530900	OTHER OP MTRLS & SUPPLIES_DIR	3,399.95	2,000.00	2,000.00	-
100.4000.531100	OFFICE SUPPLIES - DIR VS	1,442.07	1,000.00	1,000.00	-
100.4000.531200	POSTAGE_DIR VS - DIR VS	176.09	2,000.00	1,000.00	(1,000.00)
100.4000.531300	BOOKS/ PERIODICALS_DIR VS	-	100.00	100.00	-
100.4000.531400	PAPER/ PRINTING_DIR VS	564.61	5,500.00	8,000.00	2,500.00
100.4000.531600	COMPUTER SUPPLIES_DIR VS	246.43	200.00	200.00	-
100.4000.532300	EXHIBIT SUPPLIES_DIR VS	29,565.00	15,000.00	15,000.00	-
100.4000.550100	CONF/TRNG_DIR VS	5,028.19	6,000.00	4,000.00	(2,000.00)
100.4000.550200	MEMBER DUES_DIR VS	1,545.25	1,400.00	1,750.00	350.00
100.4000.551900	MISC CONTRACT SVCS_DIR VS	45,720.59	60,000.00	60,000.00	-
100.4000.553200	AD/ PUBLCTN_DIR VS	1,090.77	2,000.00	3,000.00	1,000.00
100.4000.580200	CONTINGENCY_DIR VS	-	5,000.00	5,000.00	-
100.4000.580800	OTHER NON-OP EXP -- DIR VS	-	500.00	500.00	-
100.4000.580900	OTHER EXP -- DIR VS	-	50.00	50.00	-
4000 Total	Director of Marketing & Develop.	230,605.59	253,650.00	249,990.40	(3,659.60)
201.4000.580900	OTHER OP EXP_DIR VS - DIR VS	6,768.83	15,000.00	15,000.00	-
4000 Total	Director of Marketing & Develop	6,768.83	15,000.00	15,000.00	-
202.4000.553400	COMMUNITY RELATIONS - DIR VS	19,469.16	34,500.00	34,500.00	-
4000 Total	Director of Marketing & Develop	19,469.16	34,500.00	34,500.00	-



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
202.4002.580900	OTHER OPERATIONAL EXP - CS	10,770.49	8,000.00	8,000.00	-
4002 Total	Membership Services	10,770.49	8,000.00	8,000.00	-
205.4002.510500	PT - MEM	28,511.47	30,000.00	30,809.80	809.80
205.4002.530900	OTHER OP MTRLS/ SUPPLIES - MEM	38,323.55	50,000.00	50,000.00	-
205.4002.531100	OFFICE SUPPLIES_MEM FUND	137.42	600.00	600.00	-
205.4002.531200	POSTAGE - MEM	5,581.46	15,000.00	7,300.00	(7,700.00)
205.4002.550100	CONFERENCES/ TRNG - MEM	710.87	1,200.00	1,200.00	-
205.4002.551900	MISC CONTRACT SVCS - MEM	303.00	15,000.00	20,000.00	5,000.00
205.4002.553200	AD/ PUBLCTNS - EXTERNAL - MEM	6,362.05	24,300.00	26,000.00	1,700.00
205.4002.557300	REFUNDS - MEM	-	200.00	200.00	-
205.4002.580900	OTHER OPERATIONAL EXP - MEM	3,069.68	3,000.00	4,000.00	1,000.00
4002 Total	Membership Services	82,999.50	139,300.00	140,109.80	809.80



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.4003.510100	FT-NBU_MKTG	139,972.00	149,000.00	144,279.20	(4,720.80)
100.4003.510300	FT-BU SHIFT_MKTG	-	-	-	-
100.4003.510400	FT-OT_MKTG	-	-	-	-
100.4003.510500	PT_MKTG	68,276.60	-	28,811.64	28,811.64
100.4003.520800	MILEAGE_MKTG	1,812.16	2,700.00	2,700.00	-
100.4003.530900	OTHER OP MTRLS/ SUPPLIES_MKTG	20,811.19	27,500.00	27,500.00	-
100.4003.531100	OFFICE SUPPLIES_MKTG	2,205.32	4,970.00	1,500.00	(3,470.00)
100.4003.531200	POSTAGE_MKTG	3,964.22	5,600.00	5,600.00	-
100.4003.550100	CONF/TRAIN_MKTG	1,323.50	1,800.00	1,800.00	-
100.4003.551900	MISC CONTRACT SVCS_MKTG	67,598.71	75,000.00	80,000.00	5,000.00
100.4003.553200	AD/ PUBLCTNS-EXT_MKTG	130,016.90	160,000.00	155,000.00	(5,000.00)
100.4003.553500	MKTG & EDN SIGNS_MKTG	5,644.60	10,700.00	10,700.00	-
100.4003.580900	OTHER EXP -- MKTG	-	30.00	30.00	-
4003 Total	Marketing and Communication	441,625.20	437,300.00	457,920.84	20,620.84



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.5000.510100	FT-NBU -- CC	33,651.16	80,000.00	76,400.00	(3,600.00)
100.5000.510200	FT-BU -- CC	95,043.73	188,000.00	249,512.76	61,512.76
100.5000.510300	FT-BU SHIFT - RS	0.22	100.00	100.00	-
100.5000.510400	FT-BU OT	501.05	3,000.00	3,000.00	-
100.5000.510700	SEASONAL	13,765.14	30,500.00	31,000.00	500.00
100.5000.530100	SM EQUIP/FURN/FIXTURES -- CC	-	5,000.00	5,000.00	-
100.5000.530900	OTHER OP M&S -- CC	-	12,294.00	12,000.00	(294.00)
100.5000.551900	MISC CONT SERV -- CC	-	2,433.00	2,400.00	(33.00)
100.5000.555100	EQUIP RENTAL -- CC	-	203.00	-	(203.00)
100.5000.580500	PROJECT SERVICE -- CC	-	-	10,000.00	10,000.00
100.5000.580900	OTHER EXP -- CC	-	70.00	-	(70.00)
5000 Total	Construction Crew	142,961.30	321,600.00	389,412.76	67,812.76



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.5001.510100	FT-NBU_P&C	169,337.67	195,000.00	189,219.03	(5,780.97)
100.5001.510500	PT - P&C	25,330.77	29,000.00	28,772.80	(227.20)
100.5001.520800	MILEAGE - P&C	223.44	3,000.00	3,000.00	-
100.5001.530100	SM EQUIP/ FURN/ FIXTURES - P&C	-	505.00	150.00	(355.00)
100.5001.531100	OFFICE SUPPLIES - P&C	4,980.95	5,425.00	2,981.29	(2,443.71)
100.5001.531600	COMPUTER SUPPLIES - P&C	-	1,500.00	1,374.05	(125.95)
100.5001.550100	CONFERENCES/ TRNG - P&C	1,253.42	2,400.00	500.00	(1,900.00)
100.5001.550200	MEMBERSHIP DUES - P&C	430.00	1,400.00	445.00	(955.00)
100.5001.551900	MISC CONTRACT SVCS - P&C	37,584.57	59,570.00	53,578.66	(5,991.34)
100.5001.552800	BUILDINGS - PAIR/MAINT/RENO_BUI	186,017.02	189,700.00	107,609.77	(82,090.23)
100.5001.552900	STRUCTURES_NON-BLDGS - PAIR/M/	156,134.10	231,800.00	185,770.68	(46,029.32)
100.5001.570200	LAND IMPROVEMENTS - P&C	94,262.89	57,000.00	50,104.66	(6,895.34)
5001 Total	Planning and Construction	675,554.83	776,300.00	623,505.94	(152,794.06)



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.5002.510500	PT - SAF	39,137.97	-	-	-
100.5002.520800	MILEAGE - SAF	498.40	300.00	0.01	(299.99)
100.5002.530100	SM EQUIP/ FURN/ FIXTURES - SAF	2,734.17	3,000.00	4,000.00	1,000.00
100.5002.530900	OTHER OP MTRLS/ SUPPLIES - SAF	7,401.14	6,500.00	6,500.00	-
100.5002.531100	OFFICE SUPPLIES - SAF	107.13	150.00	0.01	(149.99)
100.5002.550100	CONFERENCES/ TRNG - SAF	978.31	700.00	700.00	-
100.5002.550200	MEMBERSHIP DUES - SAF	297.40	400.00	400.00	-
100.5002.551900	MISC CONTRACT SVCS - SAF	5,946.46	6,300.00	6,500.00	200.00
100.5002.555100	EQUIP RENTAL - SAF	-	250.00	0.01	(249.99)
100.5002.557100	UNIFORMS - SAF	-	75.00	0.01	(74.99)
5002 Total	Safety	57,100.98	17,675.00	18,100.04	425.04



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
201.5057.575100	DW-MISC CAP O/L: SAFETY/SECURITY	-	-	15,000.00	15,000.00
5057 Total	Safety	-	-	15,000.00	15,000.00
201.5058.572900	DW-MISC INFRASTRUCTURE: SIGNAGE	-	-	75,000.00	75,000.00
5058 Total	Wayfinding/Interpretation	-	-	75,000.00	75,000.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6000.510100	FT-NBU - GM OPS	76,277.61	85,000.00	158,378.40	73,378.40
100.6000.510200	FT-BU - RS	918,704.67	976,000.00	956,755.28	(19,244.72)
100.6000.510300	FT-BU SHIFT - RS	4,281.51	5,000.00	5,000.00	-
100.6000.510400	FT-OT - RS	116,416.41	70,000.00	70,000.00	-
100.6000.510500	PT - RS	46,234.50	76,000.00	40,478.08	(35,521.92)
100.6000.510700	SEASONAL - GM OPS	13,610.07	30,000.00	20,000.00	(10,000.00)
100.6000.520800	MILEAGE - GM OPS	1,199.91	900.00	750.00	(150.00)
100.6000.530100	SM EQUIP/ FURN/ FIXTURES - GM	26,120.67	8,000.00	8,000.00	-
100.6000.530900	OTHER OP MTRLS/ SUPPLIES - RS	59,744.27	9,900.00	9,000.00	(900.00)
100.6000.531100	OFFICE SUPPLIES - RS	250.11	500.00	500.00	-
100.6000.531300	BOOKS/ PERIODICALS - PARK SERV &	15.00	100.00	100.00	-
100.6000.531600	COMPUTER SUPPLIES - GM OPS	319.79	100.00	100.00	-
100.6000.532200	PHOTO SUPPLIES - RS	-	400.00	400.00	-
100.6000.533200	REQ'D/ REGULATORY SIGNS - PARK S	2,772.91	4,000.00	4,000.00	-
100.6000.533300	ROAD SALT - GM OPS	31,958.80	20,000.00	23,000.00	3,000.00
100.6000.533400	PLAYGRND MATERIAL - PARK SERV &	7,283.74	6,110.00	6,000.00	(110.00)
100.6000.533500	Ops. M&S-Structures	-	18,000.00	18,000.00	-
100.6000.533600	Ops. M&S-Grounds	-	9,890.00	9,000.00	(890.00)
100.6000.533700	Ops. M&S-Equip.	-	8,511.00	8,500.00	(11.00)
100.6000.540100	DISPOSAL - GM OPS	41,786.72	44,000.00	40,710.00	(3,290.00)
100.6000.540500	GAS/ DIESEL - GM OPS	142,597.92	150,000.00	150,000.00	-
100.6000.550100	CONFERENCES/ TRNG - RS	17,149.43	28,365.00	30,000.00	1,635.00
100.6000.550200	MEMBERSHIP DUES - GM OPS	474.00	1,041.00	1,000.00	(41.00)
100.6000.551400	ALARM SYSTEMS - RS	36,664.64	40,000.00	40,000.00	-
100.6000.551900	MISC CONTRACT SVCS - GM OPS	59,246.39	16,654.00	16,500.00	(154.00)
100.6000.552200	RADIOS - RS	2,890.88	3,500.00	4,000.00	500.00
100.6000.552700	OTHER EQUIP REPAIR - GM OPS	12,798.28	5,202.45	5,000.00	(202.45)
100.6000.553200	AD/ PUBLCTNS - EXTERNAL - RS	1,362.82	2,000.00	1,000.00	(1,000.00)
100.6000.554100	FIRE CONTRACTS - RS	18,178.95	36,300.00	36,300.00	-
100.6000.554400	Inter/Intra Governmental Billing	-	4,959.00	3,000.00	(1,959.00)
100.6000.555300	RENTAL HOME PROP M&R_PARK SUI	402.79	9,134.00	10,000.00	866.00
100.6000.557100	UNIFORMS - GM OPS	30,834.61	31,000.00	43,000.00	12,000.00
100.6000.558100	Structural Services	-	18,000.00	18,000.00	-
100.6000.558200	Grounds M&R Services	-	20,000.00	20,000.00	-
100.6000.558300	Facility Systems Services	-	20,000.00	20,000.00	-
100.6000.558400	Fleet Veh. Repair	-	6,000.00	6,000.00	-
100.6000.558500	Rolling Stock Repair	-	970.00	1,000.00	30.00
100.6000.558600	Fixed Equip. Repair	-	1,000.00	1,000.00	-
100.6000.580200	CONTINGENCY - PARK SERV & OPS	-	2,297.55	5,000.00	2,702.45
100.6000.580900	OTHER EXP -- PARK SERVICES	-	100.00	100.00	-
6000 Total	Parks Services and Operations	1,669,577.40	1,768,934.00	1,789,571.76	20,637.76
100.6001.510100	FT NBU_PARK SERV. SUPER.	69,481.65	69,000.00	65,853.60	(3,146.40)
100.6001.510200	FT-BU - M - PE	96,322.05	104,000.00	126,616.99	22,616.99



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6001.510300	FT-BU SHIFT - M - PE	3.37	100.00	100.00	-
100.6001.510400	FT-OT - M - PE	1,703.30	3,000.00	3,000.00	-
100.6001.510700	SEASONAL - M - PE	54,869.24	54,300.00	55,930.00	1,630.00
100.6001.530100	SM EQUIP/ FURN/ FIXTURES - M -	3,731.02	5,500.00	5,650.00	150.00
100.6001.530900	OTHER OP MTRLS/ SUPPLIES - M -	30,260.28	24,580.00	25,317.00	737.00
100.6001.531100	OFFICE SUPPLIES - PE	262.09	600.00	600.00	-
100.6001.531800	CLEANING SUPPLIES - M - PE	4,664.48	6,785.00	6,988.00	203.00
100.6001.533500	Ops. M&S-Structures	-	1,000.00	1,000.00	-
100.6001.533600	Ops. M&S-Grounds	-	3,500.00	3,605.00	105.00
100.6001.533700	Ops. M&S-Equip.	-	1,500.00	1,500.00	-
100.6001.540200	SEPTIC - M - PE	-	1,800.00	1,640.79	(159.21)
100.6001.540300	WATER - M - PE	6,386.46	7,800.00	7,110.09	(689.91)
100.6001.540400	ELECTRIC - M - PE	20,641.06	17,500.00	15,952.13	(1,547.88)
100.6001.540500	GAS/ DIESEL - M - PE	5,078.83	5,500.00	5,013.53	(486.48)
100.6001.540600	HEATING FUEL - M - PE	14,023.38	16,000.00	15,045.00	(955.00)
100.6001.551900	MISC CONTRACT SVCS - M - PE	10,970.26	9,000.00	9,000.00	-
100.6001.552500	TREE WORK - M - PE	5,490.00	7,000.00	7,000.00	-
100.6001.552700	OTHER EQUIP REPAIR - M - PE	10,830.61	2,000.00	2,000.00	-
100.6001.555100	EQUIP RENTAL - M - PE	5,816.89	2,500.00	2,500.00	-
100.6001.558300	Facility Systems Services	-	5,500.00	5,500.00	-
100.6001.558400	Fleet Veh. Repair	-	2,000.00	2,000.00	-
100.6001.558500	Rolling Stock Repair	-	2,500.00	2,500.00	-
100.6001.558600	Fixed Equip. Repair	-	1,000.00	1,000.00	-
100.6001.580900	OTHER EXP -- PE	-	120.00	-	(120.00)
6001 Total	Pearson	340,534.97	354,085.00	372,422.12	18,337.12



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6002.510100	FT NBU_PARK SERV. SUPER.	71,879.70	80,000.00	76,512.80	(3,487.20)
100.6002.510200	FT-BU - M - SC	88,066.39	61,000.00	68,072.76	7,072.76
100.6002.510300	FT-BU SHIFT - M - SC	2.70	50.00	50.00	-
100.6002.510400	FT-OT - M - SC	1,209.58	2,000.00	2,000.00	-
100.6002.510500	PT - SC	-	-	21,706.30	21,706.30
100.6002.510700	SEASONAL - M - SC	49,438.39	44,900.00	50,000.00	5,100.00
100.6002.530100	SM EQUIP/ FURN/ FIXTURES - M -	9,806.59	8,000.00	8,000.00	-
100.6002.530900	OTHER OP MTRLS/ SUPPLIES - M -	22,018.68	11,900.00	14,000.00	2,100.00
100.6002.531100	OFFICE SUPPLIES - SC	299.89	500.00	500.00	-
100.6002.531800	CLEANING SUPPLIES - M - SC	5,478.16	2,500.00	3,500.00	1,000.00
100.6002.533500	Ops. M&S-Structures	-	5,000.00	5,000.00	-
100.6002.533600	Ops. M&S-Grounds	-	5,000.00	5,000.00	-
100.6002.533700	Ops. M&S-Equip.	-	1,000.00	1,500.00	500.00
100.6002.533800	Ops. M&S-Paper Products	-	2,000.00	2,250.00	250.00
100.6002.533900	Ops. M&S-Cleaning Supplies	-	1,500.00	1,500.00	-
100.6002.540200	SEPTIC - M - SC	1,777.67	1,600.00	3,717.00	2,117.00
100.6002.540300	WATER - M - SC	2,691.10	3,000.00	3,097.50	97.50
100.6002.540400	ELECTRIC - M - SC	11,022.54	12,000.00	14,160.00	2,160.00
100.6002.540500	GAS/ DIESEL - M - SC	5,190.00	6,000.00	5,310.00	(690.00)
100.6002.540600	HEATING FUEL - M - SC	13,578.79	20,000.00	20,355.00	355.00
100.6002.551900	MISC CONTRACT SVCS - M - SC	9,702.69	10,000.00	12,500.00	2,500.00
100.6002.552500	TREE WORK - M - SC	6,675.88	4,500.00	5,000.00	500.00
100.6002.552700	OTHER EQUIP REPAIR - M - SC	8,140.07	2,000.00	2,500.00	500.00
100.6002.555100	EQUIP RENTAL - M - SC	1,813.94	2,000.00	1,000.00	(1,000.00)
100.6002.558100	Structural Services	-	1,000.00	1,500.00	500.00
100.6002.558200	Grounds M&R Services	-	1,000.00	1,000.00	-
100.6002.558300	Facility Systems Services	-	1,000.00	1,500.00	500.00
100.6002.558400	Fleet Veh. Repair	-	3,000.00	3,000.00	-
100.6002.558500	Rolling Stock Repair	-	2,000.00	2,000.00	-
100.6002.558600	Fixed Equip. Repair	-	800.00	1,000.00	200.00
100.6002.580900	OTHER EXP -- SC	-	100.00	100.00	-
6002 Total	Side Cut	308,792.76	295,350.00	337,331.36	41,981.36



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6003.510100	FT NBU_PARK SERV. SUPER.	64,647.00	81,000.00	58,665.60	(22,334.40)
100.6003.510200	FT-BU - M - FA	146,763.67	163,000.00	168,502.31	5,502.31
100.6003.510300	FT-BU SHIFT - M - PR	9.91	100.00	100.00	-
100.6003.510400	FT-OT - M - FA	973.61	3,000.00	3,000.00	-
100.6003.510700	Seasonal - M - FA	74,785.18	70,000.00	70,000.00	-
100.6003.530100	SM EQUIP/ FURN/ FIXTURES - M -	9,948.70	6,479.00	6,479.00	-
100.6003.530900	OTHER OP MTRLS/ SUPPLIES - M -	38,581.53	26,400.00	27,000.00	600.00
100.6003.531100	OFFICE SUPPLIES - FA	490.32	500.00	600.00	100.00
100.6003.531800	CLEANING SUPPLIES - M - FA	4,804.04	3,500.00	4,200.00	700.00
100.6003.533500	Ops. M&S-Structures	-	5,000.00	5,000.00	-
100.6003.533600	Ops. M&S-Grounds	-	5,000.00	6,000.00	1,000.00
100.6003.533700	Ops. M&S-Equip.	-	2,000.00	2,400.00	400.00
100.6003.533900	Ops. M&S-Cleaning Supplies	-	2,000.00	2,200.00	200.00
100.6003.540200	SEPTIC - M - FA	2,792.85	3,000.00	2,898.38	(101.63)
100.6003.540300	WATER - M - PR	1,959.30	5,500.00	4,425.00	(1,075.00)
100.6003.540400	ELECTRIC - M - FA	11,625.86	16,500.00	15,930.00	(570.00)
100.6003.540500	GAS/ DIESEL - M - PR	3,858.34	6,000.00	3,982.50	(2,017.50)
100.6003.540600	HEATING FUEL - M - FA	20,390.37	24,000.00	21,240.00	(2,760.00)
100.6003.551900	MISC CONTRACT SVCS - M - PR	25,353.62	4,500.00	5,000.00	500.00
100.6003.552500	TREE WORK - M - PR	8,400.00	7,000.00	7,000.00	-
100.6003.552700	OTHER EQUIP REPAIR - M - PR	3,459.22	2,500.00	3,000.00	500.00
100.6003.554400	Inter/Intra Governmental Billing	-	600.00	300.00	(300.00)
100.6003.555100	EQUIP RENTAL - M - FA	412.24	3,000.00	3,600.00	600.00
100.6003.558100	Structural Services	-	6,000.00	6,000.00	-
100.6003.558200	Grounds M&R Services	-	6,000.00	6,000.00	-
100.6003.558300	Facility Systems Services	-	2,000.00	3,000.00	1,000.00
100.6003.558400	Fleet Veh. Repair	-	5,000.00	5,000.00	-
100.6003.558500	Rolling Stock Repair	-	1,000.00	1,000.00	-
100.6003.558600	Fixed Equip. Repair	-	500.00	500.00	-
100.6003.580900	OTHER EXP -- PR	-	100.00	100.00	-
6003 Total	Farnsworth/Providence	419,255.76	461,179.00	443,122.79	(18,056.22)
204.6003.551900	MISC CONTRACT SERVICES	10,259.75	-	-	-
6003 Total	Farnsworth/Providence	10,259.75	-	-	-



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6004.510100	FT NBU_PARK SERV. SUPER.	50,208.54	54,000.00	38,369.60	(15,630.40)
100.6004.510200	FT-BU - M - SE	120,396.46	76,000.00	78,823.69	2,823.69
100.6004.510300	FT-BU SHIFT - M - SE	14.73	150.00	100.00	(50.00)
100.6004.510400	FT-OT - M - SE	3,636.25	3,000.00	3,000.00	-
100.6004.510700	SEASONAL - M - SE	27,966.58	33,000.00	40,000.00	7,000.00
100.6004.530100	SM EQUIP/ FURN/ FIXTURES - M -	5,728.76	5,800.00	4,795.00	(1,005.00)
100.6004.530900	OTHER OP MTRLS/ SUPPLIES - M -	16,815.45	12,250.00	18,250.00	6,000.00
100.6004.531100	OFFICE SUPPLIES - SE	295.39	400.00	400.00	-
100.6004.531800	CLEANING SUPPLIES - M - SE	2,341.45	1,000.00	1,300.00	300.00
100.6004.533500	Ops. M&S-Structures	-	1,000.00	1,000.00	-
100.6004.533600	Ops. M&S-Grounds	-	2,000.00	2,000.00	-
100.6004.533700	Ops. M&S-Equip.	-	1,000.00	2,750.00	1,750.00
100.6004.533800	Ops. M&S-Paper Products	-	1,500.00	1,700.00	200.00
100.6004.533900	Ops. M&S-Cleaning Supplies	-	1,000.00	1,300.00	300.00
100.6004.540200	SEPTIC - M - SE	-	1,600.00	3,628.50	2,028.50
100.6004.540300	WATER - M - SE	523.33	8,300.00	8,300.00	-
100.6004.540400	ELECTRIC - M - SE	6,406.31	9,000.00	10,620.00	1,620.00
100.6004.540500	GAS/ DIESEL - M - SE	4,528.34	5,100.00	4,867.50	(232.50)
100.6004.540600	HEATING FUEL - M - SE	33,212.53	41,000.00	36,285.00	(4,715.00)
100.6004.551900	MISC CONTRACT SVCS - M - SE	4,764.13	2,000.00	4,000.00	2,000.00
100.6004.552500	TREE WORK - M - SE	193.97	2,500.00	2,500.00	-
100.6004.552700	OTHER EQUIP REPAIR - M - SE	6,164.16	2,000.00	2,000.00	-
100.6004.555100	EQUIP RENTAL - M - SE	3,171.33	2,900.00	2,900.00	-
100.6004.558100	Structural Services	-	3,000.00	3,000.00	-
100.6004.558200	Grounds M&R Services	-	2,500.00	2,500.00	-
100.6004.558300	Facility Systems Services	-	1,000.00	1,000.00	-
100.6004.558400	Fleet Veh. Repair	-	1,000.00	1,000.00	-
100.6004.558500	Rolling Stock Repair	-	1,200.00	1,200.00	-
100.6004.580900	OTHER EXP -- SE	-	100.00	100.00	-
6004 Total	Secor	286,367.71	275,300.00	277,689.29	2,389.29



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6005.510100	FT NBU_PARK SERV. SUPER.	72,569.13	81,000.00	52,827.20	(28,172.80)
100.6005.510200	FT-BU - M - OO	105,090.45	80,000.00	83,718.28	3,718.28
100.6005.510300	FT-BU SHIFT - M - OO	10.91	100.00	100.00	-
100.6005.510400	FT-OT - M - OO	2,134.91	3,000.00	3,000.00	-
100.6005.510500	PT - OO	-	-	11,994.24	11,994.24
100.6005.510700	SEASONAL - M - OO	35,118.73	49,350.00	49,500.00	150.00
100.6005.530100	SM EQUIP/ FURN/ FIXTURES - M -	6,823.87	2,000.00	2,000.00	-
100.6005.530900	OTHER OP MTRLS/ SUPPLIES - M -	36,483.11	32,200.00	32,200.00	-
100.6005.531100	OFFICE SUPPLIES - OO	467.57	300.00	300.00	-
100.6005.531800	CLEANING SUPPLIES - M - OO	1,562.40	3,000.00	3,000.00	-
100.6005.533500	Ops. M&S-Structures	-	1,000.00	3,200.00	2,200.00
100.6005.533600	Ops. M&S-Grounds	-	1,000.00	1,500.00	500.00
100.6005.533700	Ops. M&S-Equip.	-	1,000.00	1,000.00	-
100.6005.533800	Ops. M&S-Paper Products	1,797.38	2,000.00	2,000.00	-
100.6005.533900	Ops. M&S-Cleaning Supplies	1,308.97	2,000.00	2,000.00	-
100.6005.540200	SEPTIC - M - OO	3,080.00	3,000.00	2,655.00	(345.00)
100.6005.540300	WATER - M - OO	148.12	500.00	442.50	(57.50)
100.6005.540400	ELECTRIC - M - OO	17,118.74	16,500.00	14,602.50	(1,897.50)
100.6005.540500	GAS/ DIESEL - M - OO	2,239.99	6,000.00	5,310.00	(690.00)
100.6005.540600	HEATING FUEL - M - OO	42,377.13	45,000.00	39,825.00	(5,175.00)
100.6005.551900	MISC CONTRACT SVCS - M - OO	33,070.83	13,050.00	13,050.00	-
100.6005.552500	TREE WORK - M - OO	1,649.00	3,175.00	6,000.00	2,825.00
100.6005.552700	OTHER EQUIP REPAIR - M - OO	4,410.72	1,500.00	1,500.00	-
100.6005.554400	Inter/Intra Governmental Billing	1,410.90	1,000.00	1,000.00	-
100.6005.555100	EQUIP RENTAL - M - OO	4,305.13	3,277.00	3,277.00	-
100.6005.558300	Facility Systems Services	-	2,500.00	2,500.00	-
100.6005.558400	Fleet Veh. Repair	-	1,500.00	1,500.00	-
100.6005.558500	Rolling Stock Repair	-	1,500.00	1,500.00	-
100.6005.580900	OTHER EXP -- OO	-	100.00	100.00	-
6005 Total	Oak Openings	373,177.99	356,552.00	341,601.72	(14,950.28)



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6006.510100	FT NBU_PARK SERV. SUPER.	57,133.35	51,000.00	53,807.20	2,807.20
100.6006.510200	FT-BU - M - SW	88,148.82	92,000.00	122,993.47	30,993.47
100.6006.510300	FT-BU SHIFT - M - SW	3.48	50.00	50.00	-
100.6006.510400	FT-OT - M - SW	4,573.34	3,000.00	3,000.00	-
100.6006.510500	PT - SW	-	-	11,994.24	11,994.24
100.6006.510700	SEASONAL - M - SW	41,177.95	44,200.00	54,200.00	10,000.00
100.6006.530100	SM EQUIP/ FURN/ FIXTURES - M -	1,450.06	4,900.00	5,700.00	800.00
100.6006.530900	OTHER OP MTRLS/ SUPPLIES - M -	27,175.91	15,800.00	15,800.00	-
100.6006.531100	OFFICE SUPPLIES - SW	802.65	1,100.00	800.00	(300.00)
100.6006.531800	CLEANING SUPPLIES - M - SW	3,487.85	2,214.00	2,414.00	200.00
100.6006.533500	Ops. M&S-Structures	144.56	4,000.00	5,000.00	1,000.00
100.6006.533600	Ops. M&S-Grounds	182.30	4,000.00	4,000.00	-
100.6006.533700	Ops. M&S-Equip.	-	3,000.00	3,000.00	-
100.6006.533800	Ops. M&S-Paper Products	-	1,500.00	1,500.00	-
100.6006.533900	Ops. M&S-Cleaning Supplies	-	1,100.00	1,000.00	(100.00)
100.6006.540300	WATER - M - SW	7,996.18	7,000.00	6,903.00	(97.00)
100.6006.540400	ELECTRIC - M - SW	9,561.33	14,500.00	13,363.50	(1,136.50)
100.6006.540500	GAS/ DIESEL - M - SW	3,330.25	3,000.00	2,655.00	(345.00)
100.6006.540600	HEATING FUEL - M - SW	5,358.20	9,000.00	9,071.25	71.25
100.6006.551900	MISC CONTRACT SVCS - M - SW	6,448.05	5,846.00	5,000.00	(846.00)
100.6006.552500	TREE WORK - M - SW	4,200.00	3,000.00	4,000.00	1,000.00
100.6006.552700	OTHER EQUIP REPAIR - M - SW	2,494.85	1,000.00	1,000.00	-
100.6006.554400	Inter/Intra Governmental Billing	100.00	-	-	-
100.6006.555100	EQUIP RENTAL - M - SW	510.56	1,000.00	500.00	(500.00)
100.6006.558100	Structural Services	-	750.00	500.00	(250.00)
100.6006.558300	Facility Systems Services	-	1,500.00	1,500.00	-
100.6006.558400	Fleet Veh. Repair	-	1,150.00	1,900.00	750.00
100.6006.558500	Rolling Stock Repair	340.63	750.00	1,000.00	250.00
100.6006.580900	OTHER EXP -- SW	-	100.00	-	(100.00)
6006 Total	Swan Creek	264,620.32	276,460.00	332,651.66	56,191.66



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6007.510100	FT NBU_PARK SERV. SUPER.	62,083.46	69,000.00	68,188.80	(811.20)
100.6007.510200	FT BU_WW MAINT/GT	101,399.20	109,000.00	111,529.69	2,529.69
100.6007.510300	FT-BU SHIFT - M - WW	13.72	100.00	100.00	-
100.6007.510400	FT-OT - M - WW	569.42	4,000.00	4,000.00	-
100.6007.510500	PT - M - WW	39,919.85	49,000.00	61,206.34	12,206.34
100.6007.510700	SEASONAL - M - WW	49,744.01	53,000.00	53,000.00	-
100.6007.520800	MILEAGE_WW MAINT	-	100.00	100.00	-
100.6007.530100	SM EQUIP/ FURN/ FIXTURES - M -	979.22	5,500.00	8,000.00	2,500.00
100.6007.530900	OTHER OP MTRLS/ SUPPLIES - M -	37,584.62	24,700.00	25,000.00	300.00
100.6007.531100	OFFICE SUPPLIES - WW	676.97	500.00	800.00	300.00
100.6007.531800	CLEANING SUPPLIES - M - WW	357.68	11,000.00	11,000.00	-
100.6007.533500	Ops. M&S-Structures	8,863.78	8,000.00	8,000.00	-
100.6007.533600	Ops. M&S-Grounds	6,946.06	10,000.00	10,000.00	-
100.6007.533700	Ops. M&S-Equip.	2,169.43	5,000.00	5,000.00	-
100.6007.533800	Ops. M&S-Paper Products	7,759.11	-	1,000.00	1,000.00
100.6007.533900	Ops. M&S-Cleaning Supplies	881.53	2,000.00	2,000.00	-
100.6007.540200	SEPTIC - M - WW	590.57	1,700.00	1,504.50	(195.50)
100.6007.540300	WATER - M - WW	12,764.83	13,500.00	11,947.50	(1,552.50)
100.6007.540400	ELECTRIC - M - WW	57,124.87	51,731.00	45,781.94	(5,949.07)
100.6007.540500	GAS/ DIESEL - M - WW	6,228.50	5,000.00	5,310.00	310.00
100.6007.540600	HEATING FUEL - M - WW	42,223.48	40,000.00	35,400.00	(4,600.00)
100.6007.551900	MISC CONTRACT SVCS - M - WW	26,491.72	33,000.00	33,000.00	-
100.6007.552500	TREE WORK - M - WW	3,140.65	7,300.00	7,300.00	-
100.6007.552700	OTHER EQUIP REPAIR - M - WW	4,764.82	9,000.00	9,000.00	-
100.6007.554400	Inter/Intra Governmental Billing	151.50	800.00	800.00	-
100.6007.555100	EQUIP RENTAL - M - WW	3,160.81	2,000.00	3,000.00	1,000.00
100.6007.558100	Structural Services	290.00	3,000.00	3,000.00	-
100.6007.558200	Grounds M&R Services	690.00	3,000.00	3,000.00	-
100.6007.558300	Facility Systems Services	34,127.63	28,000.00	28,000.00	-
100.6007.558400	Fleet Veh. Repair	4,916.30	4,000.00	4,000.00	-
100.6007.558500	Rolling Stock Repair	2,346.47	4,000.00	4,000.00	-
100.6007.558600	Fixed Equip. Repair	1,258.04	1,000.00	1,000.00	-
100.6007.580900	OTHER EXP -- WW	-	100.00	100.00	-
6007 Total	Wildwood	520,218.25	558,031.00	565,068.77	7,037.76
202.6007.580900	OTHER OPERATIONAL EXP - M - WW	4,750.67	6,000.00	10,000.00	4,000.00
6007 Total	Wildwood	4,750.67	6,000.00	10,000.00	4,000.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.6008.510700	SEASONAL - M - BC	-	8,400.00	8,400.00	-
100.6008.530100	Small Equipment	N/A		1,500.00	1,500.00
100.6008.530900	OTHER OP MTRLS/ SUPPLIES - M -	2,789.11	4,000.00	4,000.00	-
100.6008.531800	CLEANING SUPPLIES - M - BC	499.20	700.00	1,200.00	500.00
100.6008.540200	Septic	N/A		486.75	486.75
100.6008.540400	ELECTRIC - M - BC	12,205.56	18,000.00	17,700.00	(300.00)
100.6008.540500	Heating Fuel	N/A		7,080.00	7,080.00
100.6008.551900	MISC CONTRACT SVCS - M - BC	2,366.26	5,000.00	5,500.00	500.00
100.6008.552500	TREE WORK - M - BC	294.00	1,000.00	1,000.00	-
100.6008.555100	EQUIP RENTAL - M - BC	-	500.00	500.00	-
100.6008.558100	Structural Services	-		2,000.00	2,000.00
100.6008.558200	Grounds M&R Services	-		1,200.00	1,200.00
100.6008.558300	Facility Systems Services	-		2,000.00	2,000.00
100.6008.558400	Fleet Veh. Repair	-		-	-
100.6008.558500	Rolling Stock Repair	-		-	-
100.6008.558600	Fixed Equip. Repair	-		-	-
6008 Total	Blue Creek	18,154.13	37,600.00	52,566.75	14,966.75



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.7000.510100	FT NBU_NR	196,787.82	241,000.00	283,177.82	42,177.82
100.7000.510300	FT-BU SHIFT - NR	-	-	-	-
100.7000.510400	FT-OT - NR	-	-	-	-
100.7000.510500	PT - NR	30,462.45	35,000.00	-	(35,000.00)
100.7000.510600	INTERN - NR	10,452.50	8,000.00	18,640.00	10,640.00
100.7000.510700	SEASONAL - NR	-	-	-	-
100.7000.520800	MILEAGE - NR	3,299.12	5,000.00	5,000.00	-
100.7000.530100	SM EQUIP/ FURN/ FIXTURES - NR	219.08	2,000.00	2,645.00	645.00
100.7000.530900	OTHER OP MTRLS/ SUPPLIES - NR	863.44	950.00	1,730.00	780.00
100.7000.531100	OFFICE SUPPLIES - NR	1,634.47	1,000.00	500.00	(500.00)
100.7000.531300	BOOKS/ PERIODICALS - NR	-	500.00	500.00	-
100.7000.531600	COMPUTER SUPPLIES - NR	573.31	1,000.00	2,605.00	1,605.00
100.7000.550100	CONFERENCES/ TRNG - NR	5,833.75	9,000.00	11,700.00	2,700.00
100.7000.550200	MEMBERSHIP DUES - NR	700.00	1,000.00	1,000.00	-
100.7000.551900	MISC CONTRACT SVCS - NR	22,218.71	28,000.00	14,300.00	(13,700.00)
100.7000.552600	NATURAL AREA RESEARCH - NR	-	10,000.00	10,500.00	500.00
100.7000.553100	LEGAL NOTICES - NR	-	500.00	500.00	-
100.7000.553200	AD/ PUBLCTNS - EXTERNAL - NR	-	500.00	500.00	-
100.7000.557100	UNIFORMS - NR	3,076.27	3,700.00	3,850.00	150.00
100.7000.580200	CONTINGENCY - DIR NR	-	3,500.00	3,500.00	-
100.7000.580800	OTHER NON-OP EXP -- DIR NR	-	500.00	500.00	-
100.7000.580900	OTHER EXP -- DIR NR	-	50.00	50.00	-
7000 Total	Director of Natural Resources	276,120.92	351,200.00	361,197.82	9,997.82



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.7001.510100	FT NBU_LM	82,299.76	54,000.00	52,827.20	(1,172.80)
100.7001.510200	FT-BU - LM	62,621.94	67,000.00	79,092.56	12,092.56
100.7001.510300	FT-BU SHIFT - LM	25.41	300.00	300.00	-
100.7001.510400	FT-OT - LM	429.84	2,000.00	2,000.00	-
100.7001.510500	PT - LND STEWARD	-	-	57,245.56	57,245.56
100.7001.510700	SEASONAL - LM	49,641.98	60,000.00	90,000.00	30,000.00
100.7001.530100	SM EQUIP/ FURN/ FIXTURES - LM	3,110.83	5,447.00	10,000.00	4,553.00
100.7001.530900	OTHER OP MTRLS/ SUPPLIES - LM	32,895.09	34,340.00	30,000.00	(4,340.00)
100.7001.531100	OFFICE SUPPLIES - LM	-	-	500.00	500.00
100.7001.540500	GAS/DIESEL - LM	7,677.58	9,600.00	9,735.00	135.00
100.7001.551900	MISC CONTRACT SVCS - LM	51,894.60	14,000.00	14,000.00	-
100.7001.552700	OTHER EQUIP REPAIR - LM	24,530.60	14,600.00	15,200.00	600.00
100.7001.580900	OTHER EXP -- LM	-	160.00	-	(160.00)
7001 Total	Land Management	315,127.63	261,447.00	360,900.32	99,453.32
253.7001.510801	FT-NBU_GLRI III - NFWF	25,317.92	24,695.00	-	(24,695.00)
253.7001.510807	SEASONAL_GLRI III - NFWF	15,900.89	49,740.00	21,655.00	(28,085.00)
253.7001.530900	OTHER OP MTRLS/SUPPLIES_GLRI III	8,880.83	11,737.00	-	(11,737.00)
253.7001.540500	GAS/ DIESEL_GLRI III - NFWF	889.39	1,000.00	-	(1,000.00)
253.7001.551900	MISC CONT SERV_GLRI III-NFWF	-	30,770.83	-	(30,770.83)
253.7001.555100	EQUIP RENTAL_GLRI III - NFWF	11,273.75	5,000.00	-	(5,000.00)
253.7001.557100	UNIFORMS_GLRI III - NFWF	102.00	346.17	-	(346.17)
7001 Total	Natural Resources Management We	62,364.78	123,289.00	21,655.00	(101,634.00)
254.7001.510801	FT-NBU_GLRI	-	-	36,693.00	36,693.00
254.7001.510805	PT-GLRI	-	-	-	-
254.7001.510807	SEASONAL_GLRI	-	-	30,009.00	30,009.00
254.7001.530100	SMALL EQUIPMENT	-	-	1,000.00	1,000.00
254.7001.530900	OTHER OP MTRLS/ SUPPLIES	-	-	5,058.00	5,058.00
254.7001.540500	GAS/DIESEL_GLRI	-	-	-	-
254.7001.551900	MISC. CONT. SERVICES	-	-	5,000.00	5,000.00
254.7001.555100	EQUIPMENT RENTAL	-	-	5,000.00	5,000.00
254.7001.557100	UNIFORMS_GLRI	-	-	900.00	900.00
7001 Total	Natural Resources Management We	-	-	83,660.00	83,660.00
255.7001.510801	FT-NBU_GLRI	-	-	36,693.00	36,693.00
255.7001.510807	SEASONAL_GLRI	-	-	42,588.00	42,588.00
255.7001.530100	SMALL EQUIPMENT	-	-	5,000.00	5,000.00
255.7001.530900	OTHER OP MTRLS/ SUPPLIES	-	-	5,234.00	5,234.00
255.7001.551900	MISC. CONT. SERVICES	-	-	104,200.00	104,200.00
255.7001.555100	EQUIPMENT RENTAL	-	-	17,250.00	17,250.00
7001 Total	Natural Resources Management We	-	-	210,965.00	210,965.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
200.7002.551900	MISC CONTRACT SVCS - LPA	-	-	42,025.00	42,025.00
200.7002.556100	PROPERTY TAXES - LPA	-	5,945.00	-	(5,945.00)
200.7002.570100	LAND PURCHASE - LPA	1,665,373.89	994,055.00	656,804.00	(337,251.00)
7002 Total	Land Acquisition	1,665,373.89	1,000,000.00	698,829.00	(301,171.00)
401.7002.551100	LEGAL SERVICES - LPA	-	12,000.00	12,000.00	-
401.7002.551200	APPRAISER/SURVEYOR - LPA	-	100,000.00	24,600.00	(75,400.00)
401.7002.551900	MISC CONTRACT SVCS - LPA	-	75,000.00	15,475.00	(59,525.00)
401.7002.570100	LAND PURCHASE - LPA	1,278,909.59	5,759,640.00	1,316,484.00	(4,443,156.00)
402.7002.551900	MISC CONTRACT SVCS - LPA	-	-	167,357.00	167,357.00
7002 Total	Land Acquisition	1,278,909.59	5,946,640.00	1,535,916.00	(4,410,724.00)



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.7003.510100	FT NBU- BCSN	39,551.91	43,000.00	42,177.60	(822.40)
100.7003.510400	FT-OT- BCSN	-	1,000.00	1,000.00	-
100.7003.510500	PT- BCSN	30,333.18	32,000.00	32,085.90	85.90
100.7003.510700	SEASONAL- BCSN	37,740.12	30,000.00	60,000.00	30,000.00
100.7003.530100	SM EQUIP/FURN/FIXTURES-BCSN	2,078.71	18,000.00	8,000.00	(10,000.00)
100.7003.530900	OTHER OP MTRLS/SUPPLIES-BCSN	16,958.65	16,940.00	30,240.00	13,300.00
100.7003.531100	OFFICE SUPPLIES - BCSN	-	-	500.00	500.00
100.7003.552700	OTHER EQUIP REPAIR-BCSN	3,678.86	3,000.00	3,000.00	-
100.7003.555100	EQUIP RENTAL-BCSN	-	500.00	500.00	-
100.7003.580900	OTHER EXP -- BCSN	-	60.00	-	(60.00)
7003 Total	Blue Creek Seed Nursery	130,341.43	144,500.00	177,503.50	33,003.50



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.7004.510100	FT NBU - LM EAST	43,917.78	52,000.00	51,123.20	(876.80)
100.7004.510700	SEASONAL - LM EAST	27,145.19	30,000.00	70,000.00	40,000.00
100.7004.530100	SM EQUIP/FURN/FIXTURES - LM EAST	3,400.10	2,000.00	2,000.00	-
100.7004.530900	OTHER OP MTRLS/SUPPLIES - LM EAST	9,897.28	12,729.00	22,000.00	9,271.00
100.7004.540400	ELECTRIC - NR - HF	-	-	-	-
100.7004.551900	MISC CONTRACT SVCS - LM	-	-	14,000.00	14,000.00
100.7004.552700	OTHER EQUIP REPAIR - LM EAST	1,247.34	2,232.00	3,000.00	768.00
100.7004.573300	NON-VEH MACHINERY & EQUIP	12,313.00	4,959.00	-	(4,959.00)
100.7004.580900	OTHER EXP -- LM EAST	-	50.00	-	(50.00)
7004 Total	Land Management East	97,920.69	103,970.00	162,123.20	58,153.20



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
100.7005.510500	PT - LND STEWARD	29,206.96	53,000.00	-	(53,000.00)
100.7005.510700	SEASONAL - LND STEWARD	-	30,000.00	-	(30,000.00)
7005 Total	Land Steward	29,206.96	83,000.00	-	(83,000.00)
100.7006.530100	SM EQUIP/FURN/FIXTURES - WM			31,500.00	31,500.00
100.7006.530900	OTHER OP MTRLS/SUPPLIES - WM			14,000.00	14,000.00
100.7006.551900	MISC CONTRACT SVCS - WM			103,150.00	103,150.00
7006 Total	Wildlife and Fisheries Management	-	-	148,650.00	148,650.00



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
204.8000.510100	FT-NBU -- DIV DIR PROG	-	101,000.00	95,000.00	(6,000.00)
204.8000.510200	FT-BU -- DIV DIR PROG	-	35,000.00	163,263.55	128,263.55
204.8000.510300	FT-BU SHIFT - PROGRAMMING	-	300.00	500.00	200.00
204.8000.510400	FT-OT - PROGRAMMING	-	500.00	2,450.00	1,950.00
204.8000.510600	INTERN - PROGRAMMING	-	-	3,000.00	3,000.00
204.8000.520800	MILEAGE -- DIV DIR PROG	-	5,000.00	5,000.00	-
204.8000.530100	SM EQUIP/ FURN/ FIXTURES - PROG	-	-	14,500.00	14,500.00
204.8000.530900	OTHER OP M&S -- PROG	-	3,350.00	3,350.00	-
204.8000.531100	OFFICE SUPPLIES -- PROG	-	-	1,800.00	1,800.00
204.8000.531200	POSTAGE- PROG	-	800.00	900.00	100.00
204.8000.531200	POSTAGE- PROG	-	-	-	-
204.8000.531200	POSTAGE- PROG	-	-	-	-
204.8000.531300	BOOKS/PERIODICALS -- PROG	-	500.00	500.00	-
204.8000.531400	PAPER/PRINTING -- PROG	-	500.00	3,500.00	3,000.00
204.8000.531500	INTERNAL TRAINING SUPP - PROG	-	-	100.00	100.00
204.8000.531600	COMPUTER SUPPLIES -- PROG	-	500.00	500.00	-
204.8000.531800	PAPER PRODUCTS - PROG	-	-	50.00	50.00
204.8000.531900	CLEANING SUPPLIES - PROG	-	-	75.00	75.00
204.8000.532100	ED ACTIVITY SUPPLIES - PROG	-	-	1,500.00	1,500.00
204.8000.532200	PHOTO SUPPLIES - PROG	-	-	150.00	150.00
204.8000.532300	EXHIBIT SUPPLIES- PROG	-	-	250.00	250.00
204.8000.532400	PAPER/ PRINTING - PROG	-	-	2,500.00	2,500.00
204.8000.550100	CONF/TRAINING - PROG	-	5,000.00	5,000.00	-
204.8000.550200	MEMBERSHIP DUES - PROG	-	2,500.00	2,500.00	-
204.8000.550500	DUES - PROG	-	-	50.00	50.00
204.8000.551700	BANK FEES_PROG	-	-	-	-
204.8000.551900	MISC CONTRACT SERV --PROG	-	5,000.00	7,000.00	2,000.00
204.8000.552400	CANAL BOAT_PROG	-	-	-	-
204.8000.552700	OTHER EQUIP REPAIR - PROG	-	-	250.00	250.00
204.8000.553200	AD/ PUBLCTNS - PROG	-	-	3,500.00	3,500.00
204.8000.553500	MKTG & ED SIGNS - PROG	-	-	500.00	500.00
204.8000.555100	EQUIPMENT RENTAL- PROG	-	-	450.00	450.00
204.8000.557100	UNIFORMS - PROG	-	-	1,500.00	1,500.00
204.8000.557300	REFUNDS - PROG	-	-	250.00	250.00
204.8000.558400	FLEET VEHICL REPAIR - PROG	-	-	250.00	250.00
204.8000.558600	FIXED EQUIP REPAIR - PROG	-	-	-	-
204.8000.580000	EQUIPMENT - PROG	-	-	4,000.00	4,000.00
204.8000.580200	CONTINGENCY - PROG	-	10,000.00	10,000.00	-
204.8000.580800	OTHER NON-OP EXP -- PROG	-	500.00	500.00	-
204.8000.580900	OTHER EXP - PROG	-	50.00	50.00	-
8000 Total	Director of Programming	-	170,500.00	334,688.55	164,188.55



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
202.8001.510600	INTERN_FT MIAMIS (202) -- PROG	8,701.87	-	-	-
202.8001.551900	MISC. CONTRACT SERV. (202) -- PRO	100.00	900.00	300.00	(600.00)
8001 Total	Park Programming and Interpretatic	8,801.87	900.00	300.00	(600.00)
204.8001.510100	FT-NBU - PROG	71,984.46	62,000.00	49,606.40	(12,393.60)
204.8001.510200	FT-BU - PROG	95,391.54	185,000.00	-	(185,000.00)
204.8001.510300	FT-BU SHIFT - PROGRAMMING	153.69	500.00	1,000.00	500.00
204.8001.510400	FT-BU OT - PROGRAMMING - INT	652.74	200.00	2,000.00	1,800.00
204.8001.510500	PT - PROG	172,336.91	185,000.00	187,420.10	2,420.10
204.8001.510600	INTERN - PROGRAMMING - INT	-	-	36,582.00	36,582.00
204.8001.510700	SEASONAL - PROGRAMMING - INT	71,976.69	85,000.00	106,500.00	21,500.00
204.8001.520800	MILEAGE -- DIV DIR PROG	7,763.87	5,000.00	3,450.00	(1,550.00)
204.8001.530100	SM EQUIP/ FURN/ FIXTURES - PROG	653.18	1,800.00	1,250.00	(550.00)
204.8001.530900	OTHER OP M&S -- PROG	1,881.15	4,850.00	19,800.00	14,950.00
204.8001.531100	OFFICE SUPPLIES -- PROG	838.67	850.00	400.00	(450.00)
204.8001.531200	POSTAGE- PROG	-	-	-	-
204.8001.531300	BOOKS/PERIODICALS -- PROG	-	500.00	475.00	(25.00)
204.8001.531400	PAPER/PRINTING -- PROG	383.92	400.00	1,500.00	1,100.00
204.8001.531500	INTERN TRAINING SUPP - PROG	-	300.00	-	(300.00)
204.8001.531600	COMPUTER SUPPLIES -- PROG	169.86	1,000.00	1,000.00	-
204.8001.531800	PAPER PRODUCTS - PROG	-	-	-	-
204.8001.531900	CLEANING SUPPLIES - PROG	-	-	-	-
204.8001.532100	ED ACTIVITY SUPPLIES - PROG	11,520.81	13,000.00	8,400.00	(4,600.00)
204.8001.532200	PHOTO SUPPLIES - PROG	-	150.00	1,000.00	850.00
204.8001.532300	EXHIBIT SUPPLIES- PROG	276.00	15,000.00	4,000.00	(11,000.00)
204.8001.532400	PAPER/ PRINTING - PROG	-	-	-	-
204.8001.550100	CONF/TRAINING - PROG	9,091.69	1,000.00	3,000.00	2,000.00
204.8001.550200	MEMBERSHIP DUES - PROG	255.00	2,930.00	750.00	(2,180.00)
204.8001.550500	DUES - PROG	-	-	-	-
204.8001.551700	BANK FEES_PROG	26.67	200.00	200.00	-
204.8001.551900	MISC CONTRACT SERV --PROG	5,119.53	16,000.00	30,000.00	14,000.00
204.8001.552400	CANAL BOAT_PROG	48,357.00	45,000.00	50,000.00	5,000.00
204.8001.552700	OTHER EQUIP REPAIR - PROG	-	-	-	-
204.8001.553200	AD/ PUBLCTNS - PROG	4,764.90	5,000.00	8,250.00	3,250.00
204.8001.553500	MKTG & ED SIGNS - PROG	669.22	1,000.00	-	(1,000.00)
204.8001.555100	EQUIPMENT RENTAL- PROG	-	-	-	-
204.8001.557100	UNIFORMS - PROG	2,523.04	4,000.00	3,000.00	(1,000.00)
204.8001.557300	REFUNDS - PROG (IPP)	790.00	1,500.00	1,000.00	(500.00)
204.8001.558400	FLEET VEHICL REPAIR - PROG	-	-	-	-
204.8001.558600	FIXED EQUIP REPAIR - PROG	-	-	-	-
204.8001.575100	DW-MISC CAP O/L: INTERPRETATION	-	-	50,000.00	50,000.00
204.8001.580000	EQUIPMENT - PROG	-	-	-	-
204.8001.580200	CONTINGENCY - PROG	-	-	-	-
204.8001.580800	OTHER NON-OP EXP -- PROG	-	-	-	-
204.8001.580900	OTHER EXP - PROG	-	150.00	1,500.00	1,350.00
8001 Total	Park Programming and Interpretatic	507,580.54	637,330.00	572,083.50	(65,246.50)



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
204.8002.510100	FT-NBU -- OS/REC EDN	-	62,000.00	46,536.00	(15,464.00)
204.8002.510300	FT-BU SHIFT - PROGRAMMING - OS	-	-	1,000.00	1,000.00
204.8002.510400	FT-BU OT - PROGRAMMING - OS	-	-	2,725.00	2,725.00
204.8002.510500	2015 Initial Appropriation Fund 204	-	48,000.00	-	(48,000.00)
204.8002.510500	PT - OS/REC EDN	51,665.38	-	77,340.20	77,340.20
204.8002.510700	SEASONAL - PROGRAMMING - OS	25,974.72	26,000.00	32,577.00	6,577.00
204.8002.520800	MILEAGE -- PROG	3,511.44	3,500.00	3,200.00	(300.00)
204.8002.530100	SM EQUIP/ FURN/ FIXTURES - PROG	-	400.00	19,500.00	19,100.00
204.8002.530900	OTHER OP M&S -- PROG	-	-	-	-
204.8002.531100	OFFICE SUPPLIES -- PROG	-	700.00	700.00	-
204.8002.531300	BOOKS/PERIODICALS -- PROG	-	-	-	-
204.8002.531400	PAPER/PRINTING -- PROG	-	100.00	100.00	-
204.8002.531500	INTERNAL TRAIN SUPP - PROG	-	-	-	-
204.8002.531600	COMPUTER SUPPLIES -- PROG	-	-	-	-
204.8002.531800	PAPER PRODUCTS - PROG	-	-	-	-
204.8002.531900	CLEANING SUPPLIES - PROG	-	-	-	-
204.8002.532100	ED ACTIVITY SUPPLIES - PROG	5,013.29	14,850.00	20,715.00	5,865.00
204.8002.532200	PHOTO SUPPLIES - PROG	-	-	-	-
204.8002.532300	EXHIBIT SUPPLIES- PROG	-	-	-	-
204.8002.532400	PAPER/ PRINTING - PROG	-	-	-	-
204.8002.550100	CONF/TRAINING - PROG	3,289.62	8,600.00	10,000.00	1,400.00
204.8002.550200	MEMBERSHIP DUES - PROG	-	1,500.00	920.00	(580.00)
204.8002.550500	DUES - PROG	-	-	-	-
204.8002.551700	BANK FEES_PROG	-	-	-	-
204.8002.551900	MISC CONTRACT SERV --PROG	25,050.93	10,550.00	14,580.00	4,030.00
204.8002.552400	CANAL BOAT_PROG	-	-	-	-
204.8002.552700	OTHER EQUIP REPAIR - PROG	-	-	-	-
204.8002.553200	AD/ PUBLCTNS - PROG	834.15	2,400.00	700.00	(1,700.00)
204.8002.553500	MKTG & ED SIGNS - PROG	816.16	1,000.00	400.00	(600.00)
204.8002.555100	EQUIPMENT RENTAL- PROG	-	-	-	-
204.8002.557100	UNIFORMS - PROG	-	-	2,000.00	2,000.00
204.8002.557300	REFUNDS - PROG (IPP)	-	-	-	-
204.8002.558400	FLEET VEHICL REPAIR - PROG	-	-	-	-
204.8002.558600	FIXED EQUIP REPAIR - PROG	-	-	-	-
204.8002.580000	EQUIPMENT - PROG	-	-	-	-
204.8002.580200	CONTINGENCY - PROG	-	-	-	-
204.8002.580800	OTHER NON-OP EXP -- PROG	-	-	-	-
204.8002.580900	OTHER EXP - PROG	-	150.00	1,700.00	1,550.00
8002 Total	Outdoor Skills	116,155.69	179,750.00	234,693.20	54,943.20
236.8002.530900	OTHER MATERIALS & SUPPLIES	-	482.00	-	(482.00)
236.8002.550100	CONFERENCES/TRAINING	-	1,958.00	-	(1,958.00)
236.8002.551900	MISC. CONTRACT SERVICES	-	1,770.00	-	(1,770.00)
236.8002.573500	OTHER EQUIPMENT	-	16,450.00	-	(16,450.00)
8002 Total	Outdoor Skills	-	20,660.00	-	(20,660.00)



Metroparks Toledo 2016 Budget

Account Number	Description	2014 Expense	2015 Budget	2016 Budget	15 - 16 Variance
204.8003.510100	FT-NBU -- SCO-EnvEdn	-	77,000.00	71,368.59	(5,631.41)
204.8003.510300	FT-BU SHIFT - PROGRAMMING - EE	-	-	1,000.00	1,000.00
204.8003.510400	FT-BU OT - PROGRAMMING - EE	-	-	3,523.00	3,523.00
204.8003.510500	PT - SCO-EnvEdn	40,572.47	48,000.00	96,673.50	48,673.50
204.8003.510700	SEASONAL - PROGRAMMING - EE	58,112.10	61,000.00	54,284.00	(6,716.00)
204.8003.530100	SM EQUIP/ FURN/ FIXTURES - PROG	344.82	250.00	750.00	500.00
204.8003.530900	OTHER OP M&S -- PROG				-
204.8003.531100	OFFICE SUPPLIES -- PROG	134.46	250.00	250.00	-
204.8003.531300	BOOKS/PERIODICALS -- PROG				-
204.8003.531400	PAPER/PRINTING -- PROG	-	200.00	250.00	50.00
204.8003.531500	INTERNAL TRAIN SUPP - PROG				-
204.8003.531600	COMPUTER SUPPLIES -- PROG				-
204.8003.531800	PAPER PRODUCTS - PROG				-
204.8003.531900	CLEANING SUPPLIES - PROG				-
204.8003.532100	ED ACTIVITY SUPPLIES - PROG	3,177.41	9,850.00	11,600.00	1,750.00
204.8003.532200	PHOTO SUPPLIES - PROG		300.00	300.00	-
204.8003.532300	EXHIBIT SUPPLIES- PROG		2,000.00	2,000.00	-
204.8003.532400	PAPER/ PRINTING - PROG				-
204.8003.550100	CONF/TRAINING - PROG	3,134.02	4,000.00	5,000.00	1,000.00
204.8003.550200	MEMBERSHIP DUES - PROG		70.00	1,190.00	1,120.00
204.8003.550500	DUES - PROG				-
204.8003.551700	BANK FEES_PROG				-
204.8003.551900	MISC CONTRACT SERV --PROG	6,585.47	14,000.00	9,500.00	(4,500.00)
204.8003.552400	CANAL BOAT_PROG				-
204.8003.552700	OTHER EQUIP REPAIR - PROG				-
204.8003.553200	AD/ PUBLCTNS - PROG	525.50	4,000.00	4,000.00	-
204.8003.553500	MKTG & ED SIGNS - PROG	-	1,000.00	1,000.00	-
204.8003.555100	EQUIPMENT RENTAL- PROG				-
204.8003.557100	UNIFORMS - PROG			2,500.00	2,500.00
204.8003.557300	REFUNDS - PROG (IPP)				-
204.8003.558400	FLEET VEHICL REPAIR - PROG				-
204.8003.558600	FIXED EQUIP REPAIR - PROG				-
204.8003.580000	EQUIPMENT - PROG				-
204.8003.580200	CONTINGENCY - PROG				-
204.8003.580800	OTHER NON-OP EXP -- PROG				-
204.8003.580900	OTHER EXP - PROG	7,630.39	13,350.00	94,500.00	81,150.00
8003 Total	Environmental Education	120,216.64	235,270.00	359,689.09	124,419.09

DEPARTMENTAL INFORMATION

- **Staffing**
- **Department Goals and Objectives**
- **Performance Measures**



Staffing

Staffing levels for 2015 and 2016 include the same number of employees; however there are fewer part time employees in the 2016 staffing. Seasonal employee levels are determined and budgeted in dollars rather than position budgeting. The seasonal employee count for 2016 is subject to change within the limitations of the seasonal employee budget. There is a slight increase in total dollars budgeted for seasonal employees in 2016.

	2014	2015	2016
Full Time Employee Count	85	89	92
Part Time Employee Count	32	36	33
Total	117	125	125

	2014	2015	2016
Seasonal Budget	\$871,260	\$839,750	\$853,391
Seasonal Employee Count	81	83	82

Staffing Changes 2016

Department	Position	Budget Impact (base pay)	Description
1001	Safety Officer	(42,000.00)	Cut position
1002	Land Mgmt Crew Leader 2	(35,700.00)	Cut position
1002	Land Mgmt Specialist	(25,000.00)	Cut position
3000	Administrat. Office Asst.	(28,000.00)	Cut position
3002	Volunteer Coordinator	4,000.00	Increase hours
3002	Volunteer Coordinator	(10,000.00)	Decrease hours
3002	Volunteer Coordinator	5,000.00	Increase hours
4001	Administrative Secretary	36,000.00	Add position
4001	Rental Facility and Event Spec	(27,000.00)	Cut position
4001	Logistics Coordinator	(41,800.00)	Cut position
4001	Customer Serv Suppt Spec	42,200.00	Add position
4003	Gallery & Exhibit Manager	(29,800.00)	Cut position
5000	Grounds Tech 1 or Seasonal	28,000.00	Add position
5000	Park Maint & Construction	(43,000.00)	Cut position
6000	Patrol Supervisor	76,500.00	Add Special Assignment Position
6000	Lead Patrol Ranger	55,000.00	Add Position
6001	Park Technician 3	45,000.00	Add position - Pearson

Department	Position	Budget Impact (base pay)	Description
6002	Building Serviceperson River	25,000.00	Add position
6004	Park Services Supervisor	(53,800.00)	Cut position - Secor
6004	Park Svs Asst Sup	38,400.00	Add position - Secor
6004	Park Technician 2	(30,000.00)	Cut position - Secor
6006	Wide Area Tech	25,000.00	Add position
6007	Ranger/Pk Svs	(45,000.00)	Cut position
6007	Park Technician 2	4,000.00	Increase to Tech 3
7000	GIS Analyst	(35,000.00)	Cut position
7000	GIS/Planning Coordinator	48,700.00	Add position
7001	Natural Res Technician 2	4,000.00	Increase to Tech 3
7001	Natural Res Technician 2	1,500.00	Add 5% for Howard Marsh project coverage
7003	Seed Nursery Coordinator	4,600.00	Increase hours
8000	Natural/Hist Interpreter	2,000.00	Change position to Chief Interpreter
8001	Manor House Coordinator	14,900.00	New pay classifications and increase hours
8001	Historical Prog Supervisr	8,000.00	New pay classifications and increase hours
8001	Program Production Spec	7,200.00	New pay classifications and increase hours
8001	Program Production Spec	13,500.00	New pay classifications and increase hours
8002	Program Production Spec	6,500.00	New pay classifications and increase hours
8002	Program Production Spec	5,400.00	New pay classifications and increase hours
8002	Program Production Spec	5,600.00	New pay classifications and increase hours
8003	Environ Educ Specialist	5,400.00	New pay classifications and increase hours
8003	Environ Educ Specialist	5,400.00	New pay classifications and increase hours
8003	Environ Educ Specialist	5,400.00	New pay classifications and increase hours
8003	Environ Educ Specialist	5,600.00	New pay classifications and increase hours

Departmental Goals and Objectives

1000 Office of the Director

The Office of the Director of Metroparks of the Toledo Area leads in driving all aspects with Metroparks throughout the region to ensure that the public will always consider the park district a valuable community asset.

The department oversees all facets within the agency ensuring that Metroparks' mission is followed in all daily activities. Additionally, this department is responsible for driving the comprehensive plans that were developed last year in order for our park system to continue growth and increase added value within the community.

2000 Finance Division

The Finance Division of the Metropolitan Park District of the Toledo Area will maintain high quality financial

management to monitor Metroparks annual budget and long-term financial forecasts to be achieved by sound fiscal analysis of operating and capital revenues and expenditures, compliance with federal, state, and local rules and regulations, adherence to the highest professional financial accounting and reporting standards, and excellent customer service.

District Wide Department is responsible for current and long-term budget and strategic forecasting services to all Metroparks departments and financial reporting services to internal and external customers. To aid in ensuring voter tax dollars are being used effectively and efficiently, this department is responsible for financial oversight and management of all Metroparks departments, funds, and internal/external accounts and investments.

In 2016, budget appropriations will be used to oversee the district wide treasury activities. This includes, but is not limited to, oversight and maintenance of park district operational obligations, employee benefits, workers' compensation, unemployment compensation, banking services, officials bonds, and TBG operations.

The Treasury Operations Department is responsible for providing oversight to all revenue-generating operations, grant activities, capital projects, and financial accounting and reporting services to all departments within the District and external customers and stakeholders.

In 2016, budget appropriations will be used to advance the reorganization of the district's cash deposit processes, basic operations, employee training, professional memberships, and licensing.

The Business Services Department is responsible for ensuring the park district's employees are compensated according to all legal and contractual requirements, accounts payable, and capital asset reporting services. This department is dedicated to preserving and maintaining the financial integrity of the accounts payable function of the district in accordance with applicable laws, ordinances, policies, rules, and regulations.

In 2016, budget appropriations will be used to advance an employee self-service information initiative, employee hiring and training aimed at providing "best practice" level services, and basic operational costs.

3000 Division of Central Services and Volunteer Services

The Central Services and Human Resources Department strives to increase the organization's value through generation of the highest levels of satisfaction and productivity within Metroparks staff and provides resources, support systems, policies, and procedures that make it easy for staff throughout the organization to manage their respective functions to achieve operational excellence and organizational objectives.

In 2016 the central services division will provide administrative support for analysis of employee compensation and benefit plans, review of work systems and management of employee performance utilizing district-wide performance measures and goals. The division will continue to provide support for hiring initiatives with a goal of attracting highly qualified, diverse candidates to join the Metroparks team. Budget appropriations will support employee development and training and provide resources to supervisors and staff that encourage the highest levels employee engagement and productivity.

While remaining responsive and flexible to the changing needs of the district, the Volunteer Services Department harnesses the strength of volunteers to achieve the strategic goals of Metroparks by providing recruitment, onboarding, administration, and recognition of volunteers. By providing meaningful volunteer opportunities for community engagement, the park district educates and builds strong advocates for the preservation of our natural resources. Continued support from community members such as corporations, universities, faith based organizations, and individuals is sustained and celebrated through volunteer services.

Budget appropriations will continue to strengthen these relationships within our community while meeting the operational goals of the district.

Volunteer services supports conservation of natural resources through monitoring, stewardship and native plant cultivation initiatives. Volunteer programs continue to support park operations and growth with programs such as Garden Keepers, Maintenance Aides, and Volunteer Trail Patrol. Program growth is being supported through new volunteer opportunities and in established volunteer programs focusing on outdoor skills and interpretation.

Additional support for park district goals is provided by volunteers at special events and community outreach events and through internships. Friends Groups provide fundraising, programmatic, and stewardship support.

The Employee Involvement Department is responsible for promoting programs and training that helps employees sustain a high level of employee engagement and productivity.

This department has oversight of district wide initiatives to support employee development and engagement. These initiatives include: Wellness, All Staff Meetings, Community Volunteer Leave, Training and Development, Gold Leaf Awards, Above and Beyond Awards and Employee Assistance Program.

In addition, this department manages district wide training and programming for staff that aligns with Metroparks strategic objectives. This allows employees to increase their knowledge of conservation and natural resources in order to better protect the land and provide education to our park visitors.

In 2016, budget appropriations for the employee involvement department will focus on maintaining an engaged workforce which contributes to the overall strategic objectives of the organization by ensuring staff receive training and programming that enhances their ability to positively impact the organization both internally and externally and by fostering a work environment in which employees choose to be motivated and contributory.

4000 Division of Marketing & Development

The Marketing Department of Metroparks of the Toledo Area leads in driving the Metroparks brand throughout the region to ensure that the public will always consider the park district a valuable community asset.

The department is responsible for all park district communications, promotions and advertising to position Metroparks as the local leader in conservation and environmental education. This includes, but is not limited to: park district publications, public website and intranet, all social media, general media relations, park signage and graphics standards.

In 2016, budget appropriation for the marketing department will advance the comprehensive branding campaign, which will include a new website, promotional printed materials, advertising and marketing to align with a planned levy campaign in 2017.

The Development and Community Outreach Department is responsible for donor cultivation to ensure alternate revenue streams for Metroparks sustainability. Development includes oversight of all initiatives that address relationship building with donors, establishing, maintaining and growing those relationships for long-term gifts and support of Metroparks.

These include, but are not limited to, major gifts, annual appeals, grants from individuals, foundations and other sources, as well as planned giving and capital campaigns.

In addition, management of Metroparks special events serves to enhance the visitor experience through a variety of offerings, to serve the public interest and drive exposure and awareness of the park district.

Both departments within the division work to drive park district strategic initiatives to connect the community with Metroparks and build life-long relationships with its visitors and supporters.

In 2016, budget appropriations for the development and community outreach department will focus on the establishment of a park foundation, the expansion of donor cultivation through a series of targeted events, meetings and receptions and the identification of long-range fundraising goals.

In 2016, special events will serve to advance outreach objectives in 2016 include, but are not limited to, Happy Trails 5K, Under the Moon running series, Outdoor Adventure Expo, Glass City Marathon, Great Black Swamp Festival of Races, Great American Campout, Bug Fest and Holidays in the Manor House.

The membership program is part of an overall development initiative that addresses relationship building with donors establishing, maintaining and growing those relationships for long term gifts and support of Metroparks.

Activities involved in the membership program include: all member correspondence via mail, email, telephone and in person; sending and processing member renewals; new member solicitations; lapsed member campaigns; member program planning and administration; and administration of the funds that are designated for the member grants.

The 2016 budget request ensures the continuation and growth of this program to increase the number of members and member dollars through a new member campaign and to continue to make connections and create long term donors to the Metroparks.

The Customer Service Department drives all initiatives related to providing and ensuring positive visitor experiences.

The Customer Service department manages areas including: the facility rental and public program reservation activities; Visitor Center daily activities including customer interactions, in person, via email and telephone; issuance of park use permits; customer service training; customer service guarantee program; customer service reporting; and facility open house activities .

The 2016 budget request for the department is designed to advance the overall purpose of the department to understand customers' needs and expectations to build long term relationships for Metroparks sustainability and develop products and services that satisfy customer requirements.

The request includes day to day operations of the Visitor Center including office supplies, printing of facility informational brochures and changes to the reservation system. The request includes items for the operations of the rental facilities including furnishings and replacement appliances to ensure our facilities meet Metroparks standards and those of our users.

5000 Operations Division

The Planning & Construction Department (P&C) is responsible for managing the design and construction of all Metropark projects, ranging from minor renovations and improvements to multi-million dollar, new park projects.

P&C works with stakeholders, external architectural consultants, engineering design consultants, and

construction contractors to develop and maintain the scope, schedule, and budget of major and mid-size renovations and new facility construction projects.

P&C also aids development and implements individual park General Management and Master Plans while working to support the mission of Metroparks by creating, developing, and improving parks and park facilities for the benefit, enjoyment, education, and general welfare of the public.

In 2016, budget appropriation for the P&C department will support park district efforts to maintain existing facilities to the highest standard while working to open ten new parks within a ten year timeframe.

6000 Park Services Division

The Park Services Department of Metroparks of the Toledo Area is the “face” of the park district. The goal of the department is to continually exceed the expectations of the public when they visit a Metropark. Whether it is through exceptionally maintained facilities and trails, a strong sense of safety in the parks, or exemplary customer service, Park Services strives to provide a high quality park experience through a cost effective operational design and team-based processes.

The department is responsible for the maintenance and renewal of all park district facilities, grounds, and equipment. Park Services also includes our rangers who have primary responsibility for the safety of our visitors. Additionally, Park Services provides support for all other departments with operational goals in the parks such as Programming, Special Events, and Natural Resources.

In 2016, the focus of our budget appropriation will be on regionalization of our work processes in order to expand our workload capacity. The park district is growing in terms of size, but also in terms of scope. In order for our department to continue to provide the level of service that our visitors and peers have come to expect, we will begin a shift from management of individual park units toward more of a regional management strategy. The funding requests submitted reflect this shift in strategy and will lay a foundation to allow Park Services to absorb the increased workload that comes with our expanded presence in the region.

7000 Natural Resources Division

The Metroparks Natural Resources Division is charged with preserving, restoring, and maintaining district-wide natural resources to the highest ecological standards and establishing connections for people to enjoy them. District-wide responsibilities for the Natural Resources Division include:

- Natural resources administration and planning.
- Geographic information systems (GIS) and park connectivity planning.
- Ecological research and monitoring.
- Land acquisition.
- Natural areas / habitat management (including restoration, maintenance, & enhancement).
- Wildlife and fisheries population management.

Continuation of ongoing natural resources initiatives:

Natural Resources Management: In 2016, resource management staff will continue to implement resource management prescriptions within 3,338 acres of actively management natural areas across the park district. Individual treatments include: removal of woody / herbaceous invasive plant species in targeted management units (1,862 acre), prescribed burning to sustain Oak Openings plant communities (465 acres), mowing to maintain prairies and meadows (498 acres), tree canopy reduction to improve oak savanna habitat (9 acres), prairie seed reintroduction to enhance habitat diversity (39 acres), and continued reforestation of Fallen Timbers Battlefield (60 acre). Additionally, staff will continue to implement district-wide tree planting and buffering projects with a focus on Pearson North and Middlegrounds. Staff will continue to conduct oak wilt

monitoring and management through trenching and sanitation of actively infected trees. Staff will continue to implement log jam removal based on established management standards to maintain flow within Swan Creek (Oak Openings Preserve and Swan Creek Preserve) and Tenmile Creek (Wildwood Preserve). Finally, staff will conduct fisheries management including fish stocking at Wiregrass Lake, Mallard Lake (Oak Openings Preserve), and Pearson Pond; and installation of aeration system at Springbrook Pond (Oak Openings Preserve).

Ecological Monitoring and Research: In 2016, natural resources staff will continue implementation of rapid habitat assessments across the park district to establish baseline scores and track progress towards meeting minimum habitat quality standards within individual management units. With assistance from University of Nevada Las Vegas and Ohio Division of Forestry, Metropark will complete an ecological evaluation of approx. 500 acres of pine plantations at Oak Openings Preserve which will include an assessment of current ecological condition and timber stand health and a model of future ecological condition under different management regimes. Metroparks will continue to foster collaborations with University of Toledo, Bowling Green State University, Black Swamp Bird Observatory, and other outside researchers on several ongoing research projects across the park district.

GIS and Connectivity Planning: In 2016, natural resources staff will finalize development of district-wide blue ways plans and watershed protection plans. Staff will continue to provide guidance and direction on regional bikeway plans and will provide support and coordination for ongoing capital improvement projects across the park district.

New Natural Resources Initiatives (supported through Metroparks general fund):

With assistance from USDA's Animal and Plant Health Inspection Service (APHIS) – Wildlife Service, Metroparks will begin implementation of wildlife management plans within established parks in the Oak Openings Region. This is the beginning of an ongoing multiyear initiative.

In 2016, the Blue Creek Native Seed Nursery will begin an initiative to expand production of woody plants with an emphasis on growing native tree and shrub stock not available through commercial nurseries. This initiative will be used to support district-wide tree planting and buffering projects across the district.

In 2016, Metroparks intends to purchase 230 acres of new parkland with assistance from the Clean Ohio Fund. Additionally, park development of Howard Marsh Metropark will begin with substantial grant support from National Oceanic and Atmospheric Administration (NOAA) and Ohio Division of Wildlife with an expected completion date of December 2017.

8000 Programming Division

The Vision of the Programming Division of Metroparks is to connect people to Metroparks and to immerse them in moments with Nature that leave them forever changed. We do that through self-guided, informal and formal natural history and environmental education and discovery of natural areas, classroom and on-line outreach, after school and summer camp programming, outdoor skill development and facilitating healthy lifestyles through use of the Metroparks. We interpret our local history in terms of the people and landscapes that influenced how historic events unfolded over time; and we tell the story of Metroparks which plays a large ecological and economic role in the lives of citizens of NW Ohio.

To facilitate the education and conversation to be had with our customers, the Programming Division is split into three branches on one tree: Park Programming and Interpretation, Environmental Education and Outdoor Skills. We come together for large programs and events and to coordinate and refine our skills and abilities to reach citizens. But focusing on the key areas above allows us to grow in areas of greatest need and to use our resources more effectively. The 2016 programming budget is aligned with the strategic plan and is supported with several revenue initiatives.

Performance Measures

In support of the strategic plan, a matrix of strategy recommendations and associated performance measures has been developed. Each division within the organization then identified key strategies, tactics and performance measures necessary to achieve these strategies.

CENTRAL SERVICES DIVISION

Central Services Vision: *Our Vision for Central Services is to continually increase the organization’s value through generation of the highest levels of satisfaction within Metroparks staff, volunteers, and customers, and to provide support systems, policies, and procedures that make it easy for staff throughout the organization to manage their respective functions to achieve operational excellence and organizational objectives.*

Strategy Recommendations		Tactics	Performance Measure
CS1	Work Systems - Support service delivery systems that enable Metroparks to meet demand and exceed expectations of users and the community.	1. Conduct operational assessments with other benchmark organizations and NRPA/ PRORAGIS.	Pass tax levy in 2017. High levels of customer satisfaction by survey – 86% very satisfied/somewhat satisfied in 2016 survey. (Establish baseline) Increase percentage of employees receiving satisfactory performance evaluations. (Establish baseline) Results of internal services survey demonstrate high levels of internal customer satisfaction with Central services.
		2. Help departments understand CAPRA standards and demonstrate compliance with assigned standards; ensure that Central Services has demonstrated compliance with assigned CAPRA standards.	
		3. Integrate customer service functions (facility reservations, program reservations) into Central Services.	
		4. Enhance cross-marketing between volunteers and members.	
		5. Evaluate and enhance volunteer programs to support organizational direction, such as - expand Garden Keepers, VTP, and Roving Interpreter to multiple parks. Develop Lead Maintenance, Outdoor skills and lead, Mascot and handler, rare species, and watershed monitoring. Increase number of Program Assistants, NCNP volunteers and Walk Leaders.	
		6. Create an internal services survey that effectively assesses and guides the Central Services division to achievement of high levels of internal customer support.	
CS2	Talent Acquisition – Attract and place skilled people to meet organizational needs.	1. Enhance the focus on appreciation/understanding of natural resources in our recruitment messages; develop recruitment video; incorporate Metroparks branding into recruitment efforts.	15% of total work hours in the district will be contributed by volunteers. (Establish baseline) Number of qualified applicants per external

		<p>2. Participate in special work programs, internships, and work study programs to enhance diversity and recruitment and engage participants with Metroparks mission.</p> <p>3. Strengthen the number of multi-tier volunteer opportunities in district operations</p> <p>4. Develop monthly volunteer orientation program to enhance recruitment and placement of volunteers</p>	posting.
CS3	<p>Training and Development – Provide an environment that encourages growth and development so that individuals are prepared to support organizational goals.</p>	<p>1. Provide staff training on customer service (internal/external) focusing on Metroparks objectives.</p> <p>2. Analyze and adjust core trainings to align with district goals and objectives.</p> <p>3. Provide regular user training on technology tools and systems for staff (records retention, Parkway, etc.)</p> <p>4. Train staff on working with volunteers and creating meaningful volunteer opportunities to maximize the volunteers' contribution to the district.</p> <p>5. Provide education to staff and volunteers on conservation and appreciation of natural resources</p> <p>6. Develop a leadership succession plan for key positions in the district.</p> <p>7. Promote Community Volunteer Leave opportunities for staff to understand and support community issues.</p>	<p>(Establish baseline) Increase percentage of employees who strongly agree/agree that they have the training needed to do their job successfully.</p> <p>Provide average of 20 hours of training per employee annually.</p>
CS4	<p>Total Rewards – Create a total rewards framework that will attract, motivate, and retain employees and volunteers.</p>	<p>1. Evaluate and improve compensation system and policies; create pay-for-performance program.</p> <p>2. Create employee special events that promote engagement and interdepartmental interaction.</p> <p>3. Review health insurance options to improve cost-effective employee benefits.</p> <p>4. Benchmark employee benefits with other Ohio park districts.</p>	<p>(Establish baseline) Employee turnover/retention.</p>
CS5	<p>Information Resources - Manage information resources to maximize communication and use/sharing of data</p>	<p>1. Create a district-wide system for document and policy storage and retention.</p> <p>2. Update and disseminate employee and volunteer policies.</p> <p>3. Create a user-friendly, branded employee intranet (the Parkway)</p>	<p>(Establish baseline) % network uptime.</p> <p>(Establish baseline) Results of internal services survey demonstrate high levels of internal customer satisfaction</p>

	and information throughout the organization.	4. Maximize effectiveness and establish best standards for data administration in volunteer services	with technology and information services.
		5. Keep volunteers and staff informed of district activities to gain support and advocacy through channels such as email, social media, staff meetings, volunteer meetings, the Update/Parkway; extend branding message throughout the organization.	
		6. Analyze software solutions to maximize organizational capability in areas such as program registrations, membership tracking, facility and resource reservations.	
		7. Analyze systems for maximum effectiveness – telephone systems and technology services	

FINANCE DIVISION

***Finance Vision:** Our Vision for finance is to provide well documented, accurate and timely finance information for the board and staff that meets all the state requirements for effective reporting and supports the financial principles determined in the Strategic Plan.*

Strategy Recommendations		Tactics	Performance Measure
F1	Develop and maintain a long term financial plan for the district this is consistent with the goals and objectives of Metroparks and support the initiatives and strategies as reflected in district approved plans. Agency goals and objectives, which affect park-operating funds needs to be consistent with fund availability and financial projections. (Marketing Plan, Strategic Plan, Asset Plan, Land	<p>1. Continue to use and enhance a system wide approach to developing the yearly operational budget involving key staff.</p> <ul style="list-style-type: none"> Enhance turnaround time to requests for assistance from budget holders. Material and Information distribution timelines established and adhered to. Material and information preparation complete for Division/Departmental meetings. Draft submission to ED by established timeline. Board submission for review on or before meeting prior to budget adoption. <p>1a. Consider developing a business development office to help staff implement business principles in each division</p> <ul style="list-style-type: none"> <i>Business development office set up in 2015, financial plan developed in 2015, staff are trained and have input into budget process in 2015</i> 	Completion, inclusive of adoption and passage, of budget process that includes District strategic plan, land acquisition plan, capital improvement plan, multi-year forecasts, and fee schedules.

	Acquisition Plan)	<ul style="list-style-type: none"> • Develop Business & Inclusion Policy to advance inclusion efforts <p>1b. Consider the development of a philanthropy office and components within the business office.</p> <ul style="list-style-type: none"> • Reactivate current Foundation. <p>2. Use a minimum of a three-year financial management plan for the general operations and capital funds. Total projections need to be up to 10 years.</p> <ul style="list-style-type: none"> • Maintain multi-year forecast for general fund. • Develop multi-year forecast for all "operating" areas and capital. <p>3. Metroparks budget will be developed as an operational based budget, ensuring the highest possible accuracy of revenue projections and the review and evaluation of budget expenditure requirements.</p> <ul style="list-style-type: none"> • Review budget expenditure requirements and compare to current policies for possible revision and/or update. <p>4. The annual operating budget will project and produce a positive cash balance for each fiscal year. A cost recovery commitment for the budget-planning year will be developed and integrated into the financial management plan.</p> <ul style="list-style-type: none"> • Develop a Financial Management Plan. <p>5. Develop formula for capital maintenance, life cycle maintenance, and cost recovery.</p> <ul style="list-style-type: none"> • Review and maintain capital maintenance, asset life cycles and cost recovery as currently established to determine they are still in accordance with current standards and benchmarks. 	
F2	Management of the General Operating Fund for budgeting purposes will be at a cost/profit center level so that each program and function is reviewed annually for revenue	<p>1. Where possible, each cost center will produce some income to keep expenditures to the lowest possible levels.</p> <ul style="list-style-type: none"> • Cost center set up for each division. True cost of delivery of services completed in 2015 budget year <p>2. A managed reserve will be maintained within the annual carryover at a sufficient level to allow yearly cash flow</p>	Completion, inclusive of adoption and passage, of budget process that includes District strategic plan, land acquisition plan, capital improvement plan, multi-year forecasts, and fee schedules.

projections and expenditure needs.	<p>requirements and to provide for financing unforeseen emergency needs. The reserve will be a minimum of six months of the approved annual general fund expenditure budget.</p> <ul style="list-style-type: none"> • Develop multi-year forecast for all "operating" areas and capital, ensuring operating reserve is maintained
	<p>3. Complete improvements toward how purchasing and capital systems are processed.</p> <ul style="list-style-type: none"> • Review current purchasing policies to identified best practices.
	<p>4. Develop a stronger full-time staff training program to improve more effective use of existing systems.</p> <ul style="list-style-type: none"> • Identify current human resources and needed training. • Determine most efficient processes in use and retrain staff in their use. • Hire additional staff as needed.
	<p>5. Help staff in the field to determine their true unit costs to produce a unit of service.</p> <ul style="list-style-type: none"> • Provide field staff with information, statistics and other metrics needed to determine their unit costs.
	<p>6. Net revenue generated from the fiscal year, above that is needed to sustain the reserve, and the general fund may be committed to special allocations as approved by the park district board as it applies to CIP, land acquisition and for support of educational programs.</p> <ul style="list-style-type: none"> • Develop and maintain multi-year forecast for all "operating" areas and capital, ensuring operating reserves are maintained and special allocations identified.

MARKETING AND PHILANTHROPIC DEVELOPMENT DIVISION

Marketing and Philanthropic Development Vision: *Our vision is to promote and protect Metroparks name and brand by offering opportunities for people to connect with Metroparks through quality experiences, and to ensure financial stability with a variety of revenue streams including levies, grants, donations and earned income.*

Strategy Recommendations	Tactics	Performance Measure
MD1	Develop effective marketing and brand presence of Metroparks regions, interpretive themes, programs, special events and facilities to reach targeted audiences both locally and nationally.	<p>1. Develop a systematic approach for marketing and a branding plan for the agency.</p> <p>Develop comprehensive marketing plan aligned with park district strategic initiatives that includes annual process for review and modifications.</p> <p>Increase special event participation by 5% over previous year.</p> <p>Increase special event revenue by 5-7% over previous year.</p> <p>Track special event attendee satisfaction through surveys with a goal of 3.5 on a 1-5 scale.</p> <p>Increase number of rentals by 5% annually.</p> <p>Increase number of people reached through rentals by 5% annually.</p> <p>Maintain rental satisfaction rate of 96% annually.</p>
	2. Work specifically with programming to ensure marketing initiatives are aligned with newly defined program interpretive regions.	
	3. Train staff how to effectively use marketing data to make good decisions when developing programming, evaluating facilities usage and managing their park sites.	
	4. Continue to improve system communication via the Daily Update and enhanced intranet.	
	5. Establish a communication network posting results of performance outcomes on a monthly and quarterly basis.	

		<p>6. Update annually the district's web site and use of social media through a community relations plan. Use digital communications for interpretive purposes.</p> <p>Development of new website with state-of-the-art video capability.</p> <p>Measure will be visits to website.</p>	Increase all measures (social media, unique visitors to site, earned media and page views) year over year.
		<p>7. Incorporate more exposure and enhance cross marketing between volunteers and members.</p>	
MD2	Develop a comprehensive program of special events within Metroparks system for regional economic and value-culture impact.	<p>1. Track regularly regional event providers to determine the types of events that satisfy a regional or national market demand and are appropriate for Metroparks facilities. Determine Metroparks role in providing the identified events and realign the organization accordingly.</p> <p>2. Identify appropriate community partners to fully maximize special events impact to the region.</p> <p>3. Track the economic impacts of regional and national events within the Metroparks system – methodology to be defined.</p>	
MD3	Explore the development of an Eco-Tourism Plan with the Convention and Visitors Bureau to enhance existing and potential eco-tourism opportunities.	<p>1. Set up a series of exploratory meetings with Destination Toledo.</p> <p>2. Identify collaborative community partners and initiate meetings to enhance outreach for eco-tourism opportunities.</p> <p>3. Identify national, regional and local trends that attract tourists.</p>	
		<p>4. Develop an outline for eco-tourism initiatives aligned with Metroparks mission and comprehensive plan.</p>	
MD4	Develop cross-functional committee to regularly review existing Metroparks rental facilities and evaluate future needs for use expansion, visitor demand and marketing opportunities.	<p>1. Identify key staff members to be involved in committee; redefine business standards and goals; establish a working document for use as an evaluation tool in facility use review.</p>	

MD5	Develop a comprehensive development/donor cultivation plan aligned with Metroparks short and long-term capital projects and park developments.	1. Activate Metroparks Foundation; establish a fundraising committee of community leaders, volunteers, etc.; identify priority fundraising projects tied to Metroparks comprehensive plan.	Begin work and complete development of comprehensive development and advancement plan for Metroparks.
MD6	Revamp Metroparks Membership Program to maximize outreach and revenue sources.	1. Evaluate program branding aligned with Metroparks brand initiatives; evaluate membership categories and benefits for effectiveness; engage in dedicated new member campaigns; enhance member connections.	Increase overall growth of membership by 5% annually. Maintain/increase member satisfaction on surveys with a goal of 3.5-4% on a 1-5 scale Increase membership revenue year over year.

NATURAL RESOURCES DIVISION

Natural Resources, Land Acquisition & Park Planning Vision: To preserve, restore, and maintain district-wide natural resources to the highest ecological standards and to establish connections for people to enjoy them.

Strategy Recommendations		Tactics	Performance Measure
NR1	Complete a network of greenway corridors, trails and blueways in Lucas County that connect population centers to regional parks, preserves and waterways.	1. Develop a district-wide greenways plan to link existing and new parklands with identified pedestrian and bicycle access.	
		2. Develop a district-wide blueways plan to link existing and new parklands with identified pedestrian access, parking areas and canoe/kayak launch points.	
		3. Develop view shed protection plans along river & streams, and adjacent to critical parkland areas to perpetuate scenic views and user enjoyment and the natural character of existing parks.	
		4. Develop a district-wide inventory of opportunities to expand park services delivery within existing undeveloped parklands.	
NR2	Sustain district-wide natural areas by implementing effective natural resources management using an	1. Develop and implement a district-wide comprehensive resource management plan with established priorities, performance measures, and identified best management practices.	

	adaptive management framework.	2. Implement a district-wide GIS-based tracking system to prioritize and track work performance, evaluate cost effectiveness of management prescriptions, and forecast future costs and staffing required to sustain district-wide natural resources.	Cost efficiency (\$ / acre, \$/ management prescription) Benchmarks needed
		3. Develop and implement district-wide wildlife management plans to effectively manage wildlife populations within established ecological, biological, and cultural carrying capacities.	Population indices for targeted nuisance species
		4. Develop and implement a district-wide inventory, research & monitoring program to assess ecological condition, determine status of heritage communities & species, and evaluate effectiveness of resource management prescriptions.	Ecological indicators based on status of heritage species, ecological assessments (OORAM, invasive species assessment, permanent monitoring plots, etc.), and condition indices
		5. Implement a successful land stewardship program to engage volunteers in meaningful stewardship activities to achieve stated resource management objectives.	
NR3	Protect the region's most significant natural resources for the benefit, enjoyment, and general welfare of the public through fee-simple acquisition of priority lands or by securing permanent interests in priority lands	1. Develop and implement a district-wide land acquisition plan based on available financial resources using the planning framework established within the Metroparks Vision Plan. 2. Aggressively pursue outside funding for priority land acquisition projects. 3. Complete an acquisition checklist for all land acquisition projects to ensure that legal due diligence is conducted, natural resources are sufficiently inventoried, environmental threats are adequately addressed, and opportunities for expanded park services delivery are identified.	Net cost per acre, successful completion of priority acquisition projects

OPERATIONS DIVISION

Operations Vision: *Our Vision for Operations is to provide clean, safe parks that are natural by design with maintenance that exceed the user's expectations and provides an enjoyable experience.*

Strategy Recommendations		Tactics	Performance Measure
OP1	Provide upgraded or new facilities to meet emerging market demands, contribute to public health and the regional economy, and help achieve financial sustainability (e.g., adventure/mountain biking, canoe/kayaking).	1. Broaden the definition of outdoor recreation to take into account the environmental, economic, and community components of green infrastructure and in meeting the goals and vision of the District.	Visitation will be tracked to verify the success of the new amenities.
		2. Identify needs for upgraded or new facilities to meet the demand identified in the program plan.	
		3. Allocate sufficient funding in the capital improvements program to address identified needs.	
		4. Monitor existing facility upgrade needs and new facility needs over time.	
		5. Develop a Capital schedule to guide the design and implementation of ten new parks in the next ten years. (moved here from the NR matrix)	
OP2	Utilize Asset Calc software to maintain and implement an asset management plan with a lifecycle replacement schedule to govern capital investment in existing park and facility infrastructure.	1. Inventory and assess all Metroparks facilities and amenities using a standardized GIS.	Facility Condition Index for the district and each park
		2. Develop cost-benefit criteria for investing in deferred maintenance and upgrades to existing facility infrastructure. Establish management schedules for maintenance standards to extend useful life of assets.	
		3. Allocate sufficient funding in the capital improvements and Major Maintenance budgets to address identified lifecycle needs.	
		4. Monitor existing facility investment needs over time.	
OP3	Establish facility/infrastructure design and maintenance standards to uphold quality of user experience and fiscal sustainability.	1. Compile and evaluate existing formal and informal design and maintenance standards.	Volunteer hours will total at least 15% of Operations staff paid man-hours. Audit scores- 90% compliance with established standards Criminal Statistics Ranger contacts with visitors Ranger Out of Vehicle time Staff Safety Statistics- Recordable injuries
		2. Based on the evaluation, develop comprehensive standards to address safety, signage, and environmental sustainability. Incorporate flexibility in designs to address different user experiences and site contexts.	
		3. The maintenance staff will create a true cost of service to maintain parks, trails, and amenities to determine unit costs. This will help to determine the level of productivity, efficiency and	

		management standards in place.	
		4. Develop and maintain a maintenance management plan for the district to focus on standards, costs, and staff levels needed.	
		5. Expand technology use into park operations.	
		6. Maintenance staff needs to support volunteers in their operations.	
		7. Staff in each park needs to know the budget they have to work with and then manage to it.	
		8. Consider contracting of services when costs are too high to provide a service.	
		9. The District should consider having regional managers over all services in the designated regions.	
		10. Continue with updated signage plan in the park to help guide users.	
		11. Develop a continuous improvement model for core services.	

PARK PROGRAMMING DIVISION

Park Programming Vision: Our vision is to connect park users to the Metroparks and immerse people in moments with nature that leave them forever changed.

Strategy Recommendations		Tactics	Performance Measure
PG1	Focus on enhancing program and educational opportunities, providing exceptional customer service, and ensure the long-term sustainability of the Metroparks.	1. Research each market segment of our customer base and develop/improve understanding about what programming they desire. Ensure that information is regularly assessed and relevant; connect Metroparks to our customer’s lives through programming. Train staff on the importance of using customer preference and market forces to drive program creation and pricing.	<p>Programming staff plan programs and interpretive materials based on user needs</p> <p>Programs are offered each quarter at every park</p> <p>The numbers of program participants increase at each park.</p> <p>The number of first time attendees increases in 2016 and 2017.</p> <p>The number of programs and program participants increases</p>


			steadily over the next 3 years.
		2. Benchmark, evaluate and compare our customer service, customer contact and customer program experiences on a regular basis. Create/update an improvement plan with goals and objectives in this area to implement in 3 year cycles.	Customer service improvement plan created and implemented in 3 year cycles: results include meeting and exceeding customer expectations, increasing numbers of people are interacting with interpreters and interpretive volunteers, customers rate programs highly, customers are choosing Metroparks due to quality and breadth of programming, the number of customers served annually is increasing, and customer suggestions are regularly implemented.
		3. Plan programs around customer segment, need and availability; integrate regional and national trends as they apply to programming at Metroparks. Offer programs across all areas of the park district and community to expand Metroparks' connection with residents' lives.	
		4. Create a cost recovery and programming division growth plan including definitions of core or essential programs, important programs and value-added programs. Base division growth on program revenues, partnerships, volunteers and contractors	Cost recovery plan created and implemented, resulting in revenues meeting 20% of expenses. Individual programming staff are generating at least 20% of their wage and fringe benefits through fees and charges. Division growth plan created and implemented: We are able to attract, train and keep good interpreters for 5 or more years.

		<p>5. Create a long-term Program Plan. Focus initial growth on these areas of programming: Outdoor Skills, Environmental Education, Interpretation, Health/Wellness, underserved populations, special needs customers, and older adults. Align staff program responsibilities to match the plan.</p>	<p>Program Plan created and implemented</p> <p>Targeted populations' participation in Metroparks programs increases 50% over 3 years.</p>
		<p>6. Begin and end each customer contact with messages reflecting the 3 pillars and importance of Metroparks. Encourage volunteerism, membership and a deeper relationship between park users and their park system. Tell the story of each park, using interpretive themes and sub-themes; always leave the participant with the thought that these parks are theirs and they exist because of the support of the residents of Lucas County.</p>	
		<p>7. Enhance program staff training and implement professional development plans so each person continues to grow in excellence and ability.</p>	
PG2	Incorporate consistent program guiding principles into all programs.	<p>1. Adopt the North American Association for Environmental Education (NAAEE) and the Environmental Education Council of Ohio (EECO) guidelines and best practices for program excellence.</p>	<p>100% of Programs meet the adopted standards by 2016.</p>
		<p>2. Provide staff training and development opportunities in national and regional program excellence; include benchmarking opportunities with other park systems.</p>	<p>Professional development plans are in place for all interpreters by 2016 and regularly reviewed.</p>
		<p>3. Track the life cycle of Metroparks programs and remove those that have entered the decline or saturation phase. Exhibit a pallet of established, growing and new programs. Value special events with an educational theme as a way to connect Metroparks to new users.</p>	
		<p>4. Develop strong performance measures to demonstrate the key outcomes of Metroparks programs.</p>	
PG3	Develop stronger marketing of programs	<p>1. Utilize Social Media, targeted Email and the Metroparks website to provide</p>	<p>Our program marketing strategies match the most</p>

	and services	program information and drive on-line registration with a simple click.	preferred forms of communication listed in customers surveys
		2. Ensure that Metroparks' marketing strategy includes effective ways to reach potential program participants	
		3. Develop a systematic, effective outreach program to home-school groups, public and private school districts, youth-serving organizations and local learning centers for in-class, after-school, special request and summer programs.	Ultimately, our efforts lead to a 25% increase in requested programs by end of 2015 and 25% growth in 2016 and 2017 respectively Off-site programs make up 20% of annual offerings by the end of 2016 and grow to 25% by the end of 2017.
		4. Develop a systematic, effective outreach program to organizations that work with older adults, underserved populations and those with special needs to market targeted Metroparks programs and services.	Ultimately, our efforts lead to the demographics of Metropark program participants matching the demographics of Lucas County as based on the latest census data.
		5. Develop an outreach program to local churches to promote Metropark programs and services related to family fun, education, and service opportunities.	
		6. Partner with local colleges and universities on programs and marketing that reach college-aged program participants.	
		7. Focus on expanding outreach and marketing to adult groups promoting targeted Metroparks programs and services.	Establish young professionals group in 2016 that creates events and programs in the parks
PG4	Develop a strong volunteer base for program expansion	1. Work closely with Volunteer management to expand opportunities and training for programming volunteers.	Increase requested programs by 25% annually, integrating more volunteers as program leaders and assistants
		2. Treat volunteers as part of our customer base and provide excellent customer service to them including: a welcoming atmosphere, clear and informative communication, mentoring, special program opportunities, verbal appreciation and other services for which they express a	

		need.	
		3. Create a volunteer expansion plan to focus on customer market segment and areas of targeted outreach, for example, Roving Interpreters who reach trail users with a goal of having an active contingent at each park available during peak visitation periods.	Volunteer recruitment by programming staff results in a 25% increase in interpretive volunteers by 2017.
		4. Provide at least a 30 day notice of the need for scheduled program, rental group outreach or event volunteers. Ensure requests include the number, location, time, date, audience and age group, topic, program staff if on-site, special skills and other information needed for a good volunteer experience. Never secure volunteers and then have staff do the tasks you asked them to do.	
		5. Provide 14 days' notice of the need for special request volunteers. Ensure requests include the number, location, time, date, audience and age group, topic, program staff if on-site, special skills and other information needed for a good volunteer experience. Never secure volunteers and then have staff do the tasks you asked them to do.	
PG5	Develop a broad partner base for program expansion; eliminate duplication of services whenever possible	1. Grow and enhance strong partnerships with the region's cultural organizations and create shared programming opportunities.	
		2. Grow and enhance strong partnerships with local churches and service groups to strengthen families through outdoor fun and provide meaningful learning and service opportunities.	Increase special request programs for church groups and related organizations by 20% annually over 3 years
		3. Establish strong partnerships with both formal and informal learning organizations and institutions to attract non-traditional, formal and informal learners and promote environmental literacy and lifelong	Metroparks partners with informal learning organizations to offer 20% more educational partner programs by end of 2016

		learning.	Metroparks is recognized as a leader in informal learning opportunities for the region as evidenced by on-line visitation and user surveys by the end of 2018.
		4. Form partnerships with fitness and wellness agencies, organizations that focus on older adults and those at-risk of health issues to promote outdoor exercise and a healthy lifestyle. Create agreements with certified individuals and organizations to assist in providing fitness and wellness programming in the Metroparks.	Walking groups, outdoor exercise equipment, fitness sessions and wellness programming increases in Metroparks 20% by end of 2016
		5. Forge new partnerships that enhance Metroparks' ability and/or resources to provide programs in the target areas of Outdoor Skills, Interpretation, Environmental Education, older adults, underserved populations and those with special needs.	Metroparks adds a dozen new partner agencies by the end of 2016 Underserved and active senior populations comprise 20% of Metroparks customers by end of 2016 as a result of community partnerships
		6. Strengthen and enhance partnerships with regional and local conservation, research and planning agencies that focus on improving our local watersheds, Midwest ecosystems protection and restoration, and Lake Erie water quality	



ORGANIZATION and COMMUNITY

- **Metroparks Agency Overview**
- **Community Overview**



Metroparks Agency Overview

Metroparks of the Toledo Area (Metroparks) is a regional system of parks and greenways preserving internationally significant natural areas and historical sites, primarily in Lucas County, Ohio. In 2012, the park system accommodated over 2.8 million visitors.

Metroparks was formed in 1928 as a special district under the Ohio Revised Code. The park district is governed by a three-member, volunteer Board of Park Commissioners appointed by the Lucas County probate court judge. The district is currently funded by two tax levies of 1.4 and 0.9 mills, with additional revenue from the Ohio Local Government Fund, grants, donations and fees. During the past 10 years, the district has acquired land holdings totaling more than 3,500 acres – more than in any similar period in its history. The additional acreage was acquired with funding from a 0.3 mill 10 year levy that expired at the end of 2012 with additional funding from state and federal grants. With current landholdings at more than 11,000 acres and funding from the 0.9 mill levy passed in 2012, Metroparks is positioned to open additional parks and greenways.

The park district preserves natural areas in the Toledo area within three distinct ecoregions:

- The Oak Openings Region of western Lucas County.
- The central river corridors of the Maumee River, Ottawa River I Ten-mile Creek, and Swan Creek.
- The eastern lake plains of Lake Erie's Maumee Bay.

The park system currently includes 11 parks, open daily, and free of charge, from 7:00 a.m. until dark. The parks include:

- Wildwood Preserve, Sylvania Township.
- Secor, Richfield and Sylvania Townships.
- Oak Openings Preserve, Swanton Township.
- Westwinds, Springfield Township.
- Wiregrass Lake, Spencer Township.
- Pearson, Oregon.
- Swan Creek Preserve, Toledo.
- Side Cut, Maumee.
- Farnsworth, Waterville.
- Bend View, Waterville.
- Providence, Providence Township.
- Ft. Miamis, Maumee.
- Fallen Timbers Battlefield*, Maumee and Monclova Township.

*Part of the Fallen Timbers Battlefield and Fort Miamis National Historic Site, an affiliate unit of the National Park Service.

The park district is the managing partner of two regional paved trails:

- The Wabash Cannonball Trail (north and south forks).
- The University I Parks Trail.

Other parklands and preserved natural areas not yet opened to the public include:

- Future Metropark (former Keil Farm), Toledo.
- Howard Marsh, Jerusalem Township.
- Middlegrounds, Toledo.
- Oak Openings Corridor, Townships of Monclova, Harding, Spencer, Springfield, and Swanton.
- Brookwood, Swan Creek Corridor, Toledo.
- Blue Creek Metropark, Whitehouse and Waterville Township.

Toledo Botanical Garden is a public/private partnership between Metroparks of the Toledo Area and the non-profit Toledo Botanical Garden Board, Inc. in collaboration with the City of Toledo.

Community Overview

The total population of Lucas County had a slight decrease of approximately 2.9% from 455,054 in 2000 to 441,815 in 2010. The current estimated population for 2012 is 439,195, and it is projected to fall to 432,521 in 2017, and total 419,294 by 2027.

According to the U.S. Census reports, the total number of households in the county has decreased by approximately 1.4%, from 182,847 in 2000 to 180,267 in 2010. The county is estimated to have 178,669 households in 2012, and is expected to grow to 174,022 households by 2027.

Lucas County's median household income (\$40,607) and per capita income (\$23,347) are well below both state and national averages. Based on the 2010 Census, the population of Lucas County is a little younger (36.9 years) than the median age of the U.S. (37.2 years). Projections show that by 2027 the county will continue to age, with the 55+ age group being the only age segment experiencing a growing trend, representing 33.4% of the total population.

Lucas County's income characteristics demonstrate steady growth trends. The median household income was \$38,078 in 2000 and \$40,607 in 2012. It is projected to grow to \$51,990 by 2027. The median household income represents the earnings of all persons age 16 years or older living together in a housing unit. The per capita income is also projected to increase from \$20,518 in 2000 and \$33,347 in 2012, to \$28,762 by 2027.

The county's median household income (\$40,607) is well below the state (\$48,071) and national (\$52,762) averages. Lucas County's per capita income (\$23,347) is also significantly lower than state (\$25,618) and national (\$27,915) averages. Future predictions expect that both median household income and per capita income for the area will increase to \$51,990 and \$25,618, respectively, by 2027.

In addition to Metroparks, Lucas County is also home to the Toledo Art Museum, the Toledo Zoo 5/3 Field that houses Toledo Mud Hens baseball and the Huntington Center, home of Toledo Walleye hockey. The Maumee River and Lake Erie are other attractions of the county.



Glossary

Appropriation – A budget amount devoted to a particular purpose.

Appropriation Measure – A budget document mandated by Ohio Revised Code which must be approved by the Board of Commissioners. This approved document grants authority for the organization to spend funds.

Board – Three volunteers appointed by probate judge with responsibility to govern the park district.

Board of Commissioners – Three volunteers appointed by probate judge with responsibility to govern the park district.

District – The Metropolitan Park District of the Toledo Area.

Department Director – An individual with responsibility for a unit of the organization. As referenced in this document the individual also has responsibility for the budget associated with that unit of the organization.

Encumbrance – Funds reserved through the purchase requisition/order process for the purchase of services, supplies and equipment.

Fund – A supply of money or monetary resource set for a specific purpose.

GAAP – Generally Accepted Accounting Principles. These principles are recognized by the Governmental Accounting Standards Board.

GFOA – Government Finance Officers Association. A professional organization representing public finance officials throughout the United States and Canada.

Mill – A unit of taxation equal to one tenth of one percent of an assessed value.

Object – A classification of a unit of revenue or expense. Examples are fringe benefits or utilities.

TBG (Toledo Botanical Gardens) - Toledo Botanical Garden is a public/private partnership between the Metroparks of the Toledo Area and the non-profit Toledo Botanical Garden Board, Inc. in collaboration with the City of Toledo.

Transfer – The movement of money from one fund to another. Transferred funds are not expected to be returned but are rather moved in permanent support of the receiving fund.

Appendix A

Metroparks of the Toledo Area Chart of Accounts

Contents

<u>CHAPTER ONE</u>	102
<u>Chart of Accounts</u>	102
<u>Fund Code Structure</u>	104
<u>Detail Fund Codes</u>	106
<u>Division/Department Account Code Structure</u>	107
<u>Revenue Account Code Structure</u>	109
<u>Expense Account Code Structure</u>	111
<u>Project Number Structure</u>	115
<u>CHAPTER TWO</u>	117
<u>Account Descriptions</u>	117
<u>Fund Descriptions</u>	14
<u>Department Descriptions</u>	16
<u>Revenue Account Definitions</u>	125
<u>Expenditure Account Definitions</u>	131

CHAPTER ONE

Chart of Accounts

Introduction

The Chart of Accounts is the essence of the governmental accounting system because it provides the means by which all accounting transactions are recorded. The chart of accounts also provides the framework within which accounting records are extracted, summarized and reported. Accordingly, the chart of accounts must provide for the classification of financial information in such a manner so as to:

1. Facilitate control of governmental assets and liabilities; and
2. Provide timely, useful and pertinent information to those individuals who are responsible for monitoring and evaluating the financial condition of the government; including management personnel, elected officials, investors, other governmental entities and the general public.

In order to fulfill these objectives, the chart of accounts must classify information in at least the same format and level of detail as that used to prepare, review and adopt the budget. The chart of accounts must be consistent with both the budget structure and the financial reporting requirements of the government's Basic Financial Statements (BFS) prepared in accordance with Generally Accepted Accounting Principles (GAAP).

Chapter one has been divided into the following major topics:

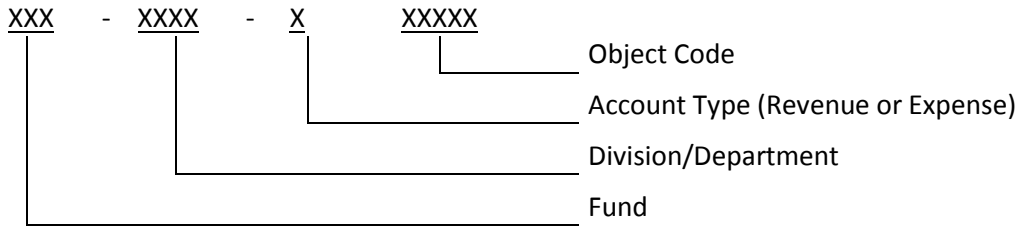
- Fund Code Structure
- Division/Department Account Code Structure
- Revenue Account Code Structure
- Expenditure Account Code Structure
- Project Number Structure

Coding the Chart of Accounts

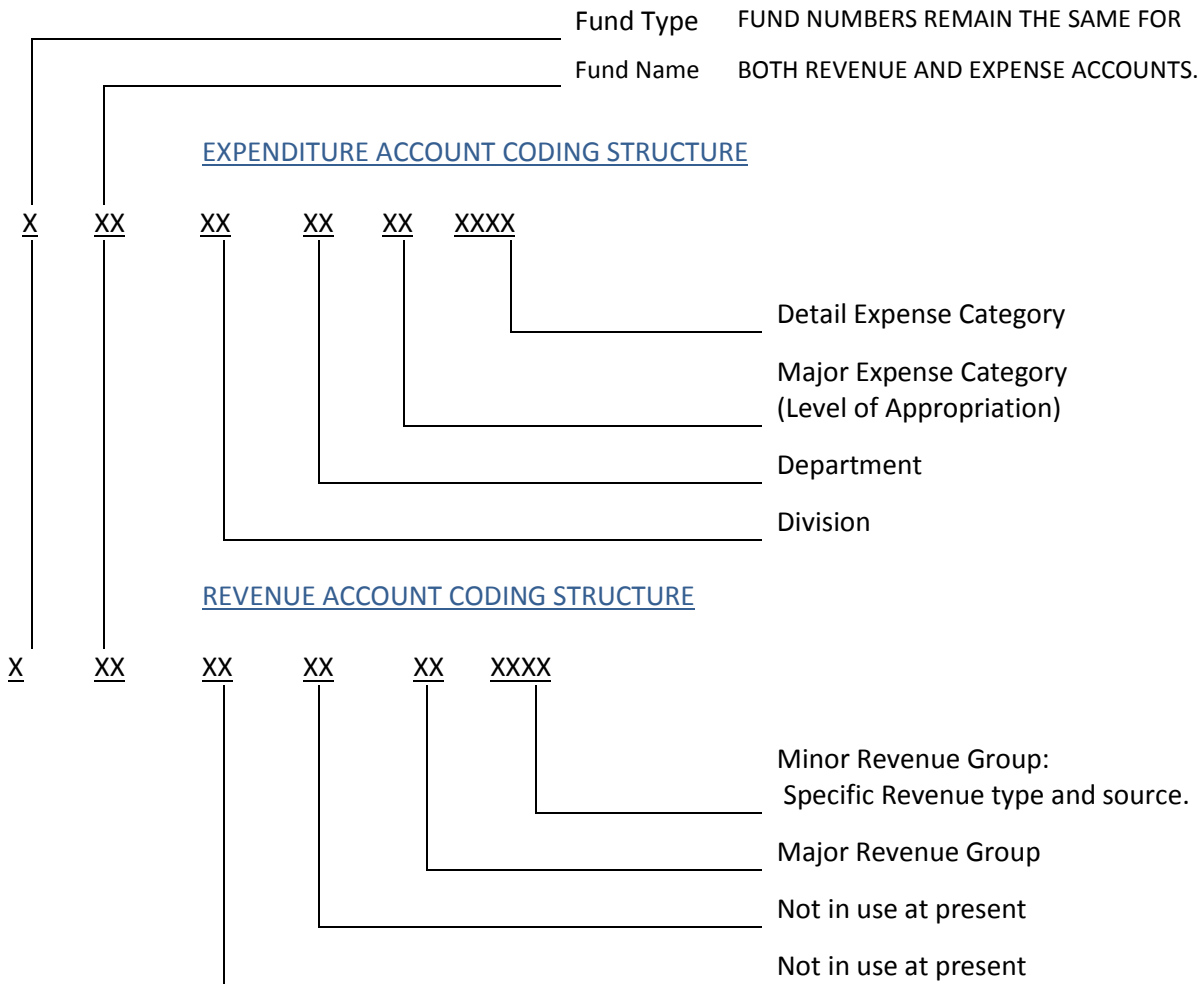
A set of codes must be established to uniquely identify each element in the chart of accounts. The precise number of elements to be included in each classification is dependent upon the size, complexity, financial reporting and management control requirements of the government.

The key in establishing a coding structure for the chart of accounts is to insure that it provides a unique, yet logically developed, classification for all elements of revenue and expenditure/expense that exist within the current structure, while also providing sufficient flexibility for the addition of new elements which may be necessary to meet expanded management information needs or future financial reporting requirements.

The general structure of the account code consists of thirteen (13) characters. The first three (3) characters designates the fund, the next four (4) characters will designate the Division/Department, and the final six (6) characters will comprise the account type and the object code. The general structure of the account code is as follows:



Account Code Structure



Fund Code Structure

Type of Fund

Principle 1 of GASB's 1996 "Codification of Governmental Accounting and Financial Reporting Standards" (Section 1100.101), "Accounting and Reporting Capabilities" requires that a government's accounting system should be capable of providing information for reporting in conformity with generally accepted accounting principles (GAAP) and permit the government to demonstrate legal compliance.

The 1996 Codification further states that:

"A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations."

The Metroparks of the Toledo Area maintains its financial records on a fund basis in compliance with the GASB Codification. All account codes begin with a two digit code, designating the fund in which the entry is to be recorded.

All funds are coded by fund type as follows:

Governmental Fund Types	
100's	General Fund
200's	Special Revenue Funds
300's	Debt Service Funds
400's	Capital Project Funds
500's	Permanent Funds
<u>Proprietary Fund Types</u>	
600's	Enterprise Funds
700's	Internal Service Funds
<u>Fiduciary Fund Types</u>	
800's	Private Purpose Trust Funds
900's	Agency Funds

Type of Fund (Continued)

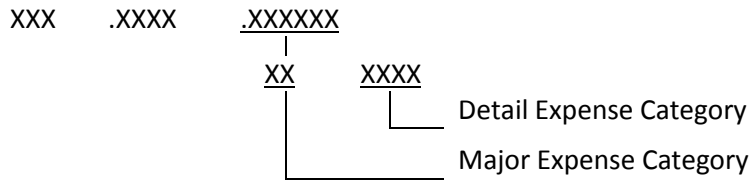
Summary of Characteristics of Generic Fund Types

Type of Fund		Most Common Revenue Sources	Type of Activity Supported
Governmental			
100	General Fund	Taxes, intergovernmental grants, licenses, fees, etc.	Any legal governmental purposes.
200	Special Revenue Funds	Taxes and other resources externally restricted to support specific activities.	Activities financed by externally restricted resources or activities for which there is a desire to provide separate information on sources and uses.
300	Debt Service Funds	Special tax levies. Transfers from other funds	Principal and interest payments on general long-term debt.
400	Capital Projects Funds	Bond proceeds, Revenue Sharing Entitlement, Transfers from other funds.	Acquisition of major capital assets not acquired through Trust/ Proprietary Funds.
500	Permanent Funds	Endowments and interest earnings	Any Metroparks programs.
Proprietary			
600	Enterprise Funds	User charges for goods and services	Business type organization or services provided.
700	Internal Service Funds	Charges levied against other departments or agencies of the governmental unit or other governmental units on a cost reimbursement basis.	Business type organization where services are for the benefit of other governmental activities.
Fiduciary Fund Types			
800	Private Purpose Trust Funds	Resources for which the government acts as a trustee.	Assets held in a trustee capacity for others which do not support the Metroparks' programs.
900	Agency Funds	Resources for which the government acts as a fiduciary agent	Assets held in an agency capacity for others which do not support the Metroparks' programs.

Division	Department	Account
Operations Division (50_, 60_, 70_, 80)	Construction Crew	5000
	Planning and Construction	5001
	Safety	5002
Park Services (60_)	Parks Services and Operations	6000
	Pearson	6001
	Side Cut	6002
	Farnsworth/Providence	6003
	Secor	6004
	Oak Openings	6005
	Swan Creek	6006
	Wildwood	6007
	Blue Creek	6008
Natural Resources Division (70_)	Director of Natural Resources	7000
	Land Management	7001
	Land Acquisition	7002
	Blue Creek Seed Nursery	7003
	Land Management East	7004
	Land Steward	7005
Programming Division (80_)	Director of Programming	8000
	Park Programming and Interpretation	8001
	Outdoor Skills	8002
	Environmental Education	8003

Major Revenue Group	Account	Minor Revenue Group
Sales (45____)	(450xxx)	<u>Miscellaneous Sales</u>
		450010 General Store Sales
		450020 Farmhouse Sales
		450090 Other Retail Sales
		450100 Mill Sales
		450200 Pop Sales
		450300 Firewood Sales
		450301 Logging Sales
		450400 NCNP Sales
		450500 Canal Boat Ticket Sales
		450600 Peddle Boat Ticket Sales
		450700 Artists' Sales Commission
Fees (46__)	(460xxx)	<u>Membership</u>
		460100 Annual Fees
Donations and Nongovtl Grants (47____)	(470xxx)	<u>Unrestricted Donations and Nongovernmental Grants</u>
		470000 Donations
		470100 Fundraisers
		470200 Nongovernmental grants
	(471xxx)	<u>Restricted Donations and Nongovernmental Grants</u>
		471000 Donations
		471010 Fundraisers
		471020 Nongovernmental grants
Investment Earnings (48____)	(48xxxx)	<u>Investment Earnings</u>
		480000 Interest Earnings
All Other Revenue (49____)	(490xxx)	<u>Miscellaneous Operating</u>
		490100 Miscellaneous Operating Revenue
		490700 Sales Tax Revenue
	(491xxx)	<u>Miscellaneous Non-operating</u>
		491100 Rental Property
		491200 Levy Campaign
		491300 Refunds
		491400 Reimbursements
		491500 Health Insurance Reimbursement
		491600 Reimburse MPDTA Wages Paid
		491900 Miscellaneous Non-operating Revenue
	(498xxx)	<u>Sale Of Assets</u>
		498100 Sale of Assets
	(499xxx)	<u>Transfers/Advances</u>
		499900 Advances In
		499800 Transfers In

Expense Account Code Structure



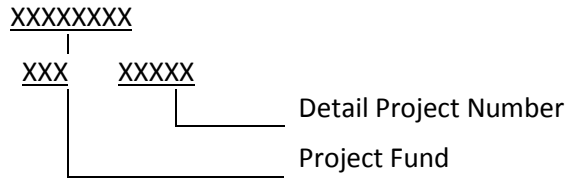
Major Expense Category	Detail Expense Category	Description
Personnel Services (51__)	(510xxx)	<u>Current Salaries and Wages</u>
		510100 Full-Time Employees – Non-bargaining
		510200 Full-Time Employees –Bargaining
		510300 Full-Time Employees – Bargaining (Shift)
		510400 Full-Time Employees – Overtime
		510500 Part-Time Employees
		510600 Intern
		510700 Seasonal
		5108xx Conditional
		510900 Severance
		511000 Employee Conversion Payments
Fringe Benefits (52__)	(520xxx)	<u>Other Benefits</u>
		520100 OPERS Pensions
		520200 OPERS Pensions Law Enforcement
		520300 Health Insurance
		520400 Workers’ Compensation
		520500 Medicare
		520600 Unemployment
		520700 Miscellaneous Benefits
		520800 Mileage Reimbursement
Materials and Supplies (53__)	(530xxx)	<u>Materials and Supplies for General Operations</u>
		530100 Small Equipment, Furniture and Fixtures
		530200 Material and Supplies for Resale
		530900 Other Operating Materials and Supplies
	(531xxx)	<u>Materials and Supplies for General Administration</u>
		531100 Office Supplies
		531200 Postage
		531300 Books and Periodicals
		531400 Paper and Printing
		531500 Internal Training Supplies
		531600 Computer Supplies
		531700 Draft Plan Supplies
		531800 Cleaning Supplies

Major Expense Category	Detail Expense Category	Description
Materials and Supplies	(continued)	
	532100	Educational Supplies
	532200	Photo Supplies
	532300	Exhibit Supplies
	532400	Consignment Commission Fees
(533xxx)		<u>Materials and Supplies for Field Operations</u>
	533100	Plants
	533200	Required/Regulatory Signs
	533300	Road Salt
	533400	Playground Material
	533500	Structures
	533600	Grounds
	533700	Equipment
	533800	Paper Products
	533900	Cleaning Supplies
Utilities (54__)	(540xxx)	<u>Utilities</u>
	540100	Disposal
	540200	Septic
	540300	Water
	540400	Electric
	540500	Gas Diesel
	540600	Heating Fuel
	540700	Telephone
Services (55__)	(550xxx)	<u>Professional Development</u>
	550100	Conferences/Training
	550200	Memberships Dues
	550300	Tuition Expense
(551xxx)		<u>Professional/Consultant Services</u>
	551100	Legal Services
	551200	Appraiser/Surveyor
	551300	Architect/Engineer
	551400	Alarm Systems
	551500	Insurance
	551600	Graphic Services
	551700	Banking Services
	551800	Accounting/Auditing
	551900	Miscellaneous Contract Services
(552xxx)		<u>Repair, Maintenance and Restoration</u>
	552100	Computer/Technology
	552200	Radios
	552300	Phone Maintenance
	552400	Canal Boat
	552500	Tree Work
	552600	Natural Area Research

Major Expense Category	Detail Expense Category	Description
Services	(continued)	
	552700	Other Equipment Repair
	552800	Buildings
	552850	Rental Property
	552900	Structures other than Buildings
(553xxx)	<u>Public Relations/Marketing</u>	
	553100	Legal Notices
	553200	Advertising and Publications-External
	553300	Advertising and Publications-Internal
	553400	Community Relations
	553500	Marketing and Educational Signs
(554xxx)	<u>Inter/Intra Governmental Billing</u>	
	554100	Fire Contracts
	554200	Delinquent Property
	554300	County Auditor/Treasurer Fees
	554350	County Land Bank Reutilization Fees
	554400	Other Intergovernmental
(555xxx)	<u>Rents/Leases</u>	
	555100	Equipment Rental
	555200	Canal Lands Rental
	555300	Rental Property Maintenance & Repair
(556xxx)	<u>Taxes</u>	
	556100	Property Taxes
	556200	Sales Tax Remittance
	556900	Other Tax Payments
(557xxx)	<u>Other Services</u>	
	557100	Uniforms
	557200	Official Bond
	557300	Refunds
(558xxx)	<u>Structural Services</u>	
	558100	Structural
	558200	Grounds M&R
	558300	Facility Systems
	558400	Fleet Vehicle Repair
	558500	Rolling Stock Repair
	558600	Fixed Equip. Repair
Debt Services		
(56__)	(560xxx)	<u>Debt Service</u>
	560100	Trustee Fees
(561xxx)	<u>Debt Service Payments-Principal Payment</u>	
	561100	Principal Payments-G.O. Notes
	561200	Principal Payments-G.O. Bonds

Major Expense Category	Detail Expense Category	Description
Debt Services (562xxx)	(continued) <u>Debt Service Payments-Interest Payment</u>	
	562100	Interest Payments-G.O. Notes
	562200	Interest Payments-G.O. Bonds
Capital Outlay (57____) (570xxx)	<u>Land and Land Improvements</u>	
	570000	Unallocated Capital Improvement
	570100	Land Purchase
	570200	Land Improvements
	570300	Land Improvements - Demolition
(571xxx)	<u>Building and Structures</u>	
	571100	New Buildings
	571110	Major Maintenance Existing Buildings
	571200	New Structures Other Than Buildings
(572xxx)	<u>Infrastructure</u>	
	572000	Holding Account
	572100	Waterlines
	572200	Sewer lines
	572300	Communication/Technology
	572400	Electric
	572500	Gas
	572600	Roadways and Parking Lots
	572700	Trails
	572800	Bridges
	572900	Miscellaneous
(573xxx)	<u>Equipment</u>	
	573100	Furniture and Fixtures
	573200	Vehicles
	573300	Machinery and Equipment
	573400	Technological Equipment
	573900	Other Equipment
(575xxx)	<u>Miscellaneous</u>	
	575100	Miscellaneous Capital Outlay Projects
Other (58____) (580xxx)	<u>Other Expenditures</u>	
	580200	Contingency
	580600	Park Operations
	580800	Hosting Other Non-Operational Director Expenses
	580900	Other Operational Expenditures
Other Financing Uses (59____) (599xxx)	<u>Transfers/Advance to Other Funds</u>	
	599900	Advance Out
	599800	Transfer Out

Project Number Structure



Project Fund	Detail Project Number	Description
Special Revenue Funds	(2xxxxxx)	<u>Special Revenue Funds</u>
	(201xxxx)	<u>Cardinal Fund</u>
		20100001 Unrestricted/Undesignated Donations
		20100005 Employee Involvement
		20100006 Volunteer Appreciation
		20100008 Customer Service Projects
		20100009 HR Projects
		20100011 Commissioner Donor Cultivation
		20101000 Miscellaneous
		20102100 Rental Renovation Projects
		20102101 Wildwood Visitor Center Improvements
		20102103 Community Sponsorship Projects
		20102106 DW Safety/Security Project
		20102107 DW Way Finding Project
	(202xxxx)	<u>Buckeye Fund</u>
		20201001 Audubon Islands
		20201002 Secor Metropark
		20201003 Pearson Metropark
		20201004 Side Cut Metropark
		20201005 Swan Creek Metropark
		20201006 Shipman Garden
		20201007 Fallen Timbers Metropark
		20201008 Isaac Ludwig Mill
		20201009 Bend View Metropark
		20201010 Oak Openings Metropark
		20201011 Wildwood Metropark
		20201012 Blue Creek Metropark
		20201013 Trails
		20201014 Middlegrounds
		20201015 Wildwood Visitor Center
		20201016 Pearson North - Johlin Cabin
		20201017 Providence Metropark/Heritage Center
		20202001 Volunteer Work Projects
		20202002 VTP

	20202003	Walleye Run - SE
	20202004	Land Management Projects (Donations)
	20203001	Anderson's Donations
	20203002	Piano Tuning (Dorothy Price)
	20203003	WW East Playground (D. Price)
	20203004	Catherine Johnson Scholarship
	20203005	WW VC Courtyard (Staelin)
	20203006	VIP's Donations
	20203007	BP Local Grant Funding
	20203008	PNC Sponsor
	20204001	Brick Memorials
	20204002	Lamp Post Memorials
	20204003	Bench Memorials
	20204004	Tile Memorials
	20204006	5K Run - Trails Fundraiser
(204xxxxx)	<u>Education</u>	
	20402001	Metroparks Express
	20402002	Manor House
	20402003	Environmental Education
	20402004	Historical Education
	20402005	NCNP
	20402006	Nature Camp
	20402007	Nature Camp Scholarships
(235xxxxx)	<u>Recreational Trails Grant Fund</u>	
	23502002	ODNR_RTP-Wabash Cannonball Trail (FT Restroom)
(236xxxxx)	<u>ODNR Program Fund</u>	
	23602001	Watercraft - Boat Safety 2015
	23602101	Nature Works - Walnut Grove RR 2015

CHAPTER TWO

Account Descriptions

Introduction

The account descriptions provide an explanation of the criteria used to establish the Account Codes established in Chapter One, the legislative or administrative basis for the account and representative samples (where appropriate) of items which should be included in a particular account. This chapter has been divided into the following major topics:

- Fund Definitions
- Department Descriptions
- Revenue Accounts
- Expenditure Accounts

Fund Descriptions

NOTE: The funds below reflect the funds after the fund restructuring per Board of Commissioners' Resolution #103-08 in December, 2008. See the corresponding Board Packet for details of the restructuring.

Governmental Funds (1xx – 5xx)

100 General Fund

The General Fund accounts for all revenues of the Metroparks which are not accounted for in other funds. The revenues received are for the general operations of the Metroparks.

Special Revenue Funds 2xx

Special Revenue Funds are used to account for revenues derived from specific federal and/or state programs, from other sources which are legally restricted (by condition of grant or statute) to expenditure for specific purposes, or for activities for which there is a desire to provide separate information on sources and uses.

The Metroparks maintains the following special revenue funds:

200 Land Acquisition Levy Fund

This fund is used to account for levy proceeds as well as grant monies which are to be used for the acquisition of land.

201 Cardinal Fund

This fund accounts for unrestricted gifts and donations of any amount which will be expended on specific projects as approved by the Metroparks. In addition, donations made to support employee recognition activities is recorded in this fund.

202 Buckeye Fund

This fund is used to account for restricted donations of any amount that are not appropriately accounted for in another fund and which will be expended on specific parks or projects per the restriction.

203 Law Enforcement Fund

This fund is used to account for resources derived from seized contraband, including vehicles, as a result of criminal activity through the course of Metroparks law enforcement activities. Resources can be used for investigations, training, matching grant funds that support law enforcement activities and free law enforcement prevention education activities.

204 Education Fund

This fund is used to account for grants, donations, fees and transfers to be used for educational activities.

205 Members Fund

This fund accounts for dues paid by Metroparks members, fees received for special activities and donations. Expenditures are for membership activities, programs and grants.

Fund Definitions (Continued)

230-249 State Grant Funds

These funds account for state grant monies.

231 Ohio EPA Grants Fund

235 Recreational Trails Grant Program Fund

236 Ohio Department of Natural Resources Grants Fund

250-269 Federal Grant Funds

These fund account for federal grant monies.

250 Wildland Fire EAB Program Fund

This fund is an ARRA reimbursement grant funded through the US Forestry Service

251 GLRI Program Fund

252 GLRI II Program Fund

253 GLRI III NFWF

Debt Service Funds 3xx

Debt service funds are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt. Payments would include principal, interest and related costs.

The Metroparks does not currently maintain any Debt Service funds.

Capital Projects Funds 4xx

Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

The Metroparks maintains the following capital projects funds:

400 Capital Construction Fund

This fund is used to account for grants, donations, and transfers dedicated to new capital construction.

401 Land Development Fund

This fund is used to account for grants, donations, and transfers dedicated to the purchase and development of land.

402 Wetland Mitigation Fund

This fund is used to account for all funds received for wetland mitigation. Expenditures are restricted to the purchase, creation, or restoration of wetlands to be held in perpetuity by the Metroparks.

Fund Definitions (Continued)

Permanent Funds 5xx

Permanent Funds are used to account for financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the Metroparks' programs.

500 Hankinson Endowment Fund

This fund is used to account for donations from the Hankinson Foundation. The earnings of the endowment may be used for Metroparks operations.

Proprietary Funds (6xx – 7xx)

Enterprise Funds 6xx

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Metroparks maintains the following enterprise fund:

600 Retail Operations Fund

This fund accounts for the retail operations at the Providence General Store.

Internal Service Funds (7xx)

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the Metroparks or to other governments on a cost-reimbursement basis.

The Metroparks does not currently maintain any internal service funds.

Fiduciary Funds (8xx and 9xx)

Private Purpose Trust Funds (8xx)

Private purpose trust funds are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

The Metroparks does not currently maintain any private purpose trust funds.

Agency Funds (9xx)

Agency funds are used to report assets held in a trustee or agency capacity for others and that cannot be used to support the government's own programs.

The Metroparks maintains the following agency fund:

900 Citizens' Campaign for Metroparks Fund

This fund accounts for donations held on behalf of the Citizens Campaign Committee.

Department Descriptions

Office of the Director (1xxx)

1000 Director

Lead and direct the Park District to ensure achievement of its mission, financial viability, short and long-term growth and stability.

1003 Diversity

Ensure that Metroparks services are inclusive of the broader community and that park operations reflect the diversity of the community.

Finance Division (2xxx)

2000 District Wide

District Wide functions which include items such as taxes, insurance, bank services as well as transfers and advances.

2001 Treasury Operations

Treasury Operations preserve and maintain the financial integrity of revenue generating activities, grants and project management, and internal financial accounting and reporting.

2002 Business Services Office

The Business Services Office is responsible for processing and reporting payroll, accounts payable, and capital assets.

Central Services Division (3xxx)

3000 Central Services/Human Resources

Provide Metroparks staff, volunteers, and customers resources, support systems, policies, and procedures that make it easy for staff throughout the organization to manage their respective functions.

3001 Employee Involvement

Generate the highest levels of productivity and satisfaction within Metroparks staff through programs that support employee development and engagement.

3002 Volunteer Services

Provide and support volunteer programs that encourage and promote meaningful community participation in Metroparks.

3003 Information Systems

Ensure continuous operations of district-wide information systems, including voice and data technology and promote use of technology to enhance the operations of the park district.

3004 Customer Service

Ensure positive visitor experiences and provide customer access to services, resources, and programs through establishment of district wide customer service standards, rental and reservation systems, and commitment to excellent customer service.

Department Descriptions (Continued)

Marketing and Development Division (4xxx)

4000 Director of Marketing and Development

Ensure Metroparks sustainability and connection with the community by promotion of Metroparks brand throughout the region, cultivation of donors and alternative revenue streams, and management of special events that drive exposure and awareness of the park district.

4002 Membership Services

Connect the community with Metroparks through a comprehensive membership program that expands member giving and engages members.

4003 Marketing and Communication

Position Metroparks as the local leader in conservation and environmental education through park district communications, media relations, promotions and advertising.

Operations Division (5xxx, 6xxx)

5000 Construction Crew

Assist all parks with renovation of existing facilities and new construction of park amenities.

5001 Planning and Construction

Facilitate implementation of the capital improvement plan through preparation and oversight of all phases of major maintenance and capital improvement projects.

5002 Safety

Minimize accidents, injuries and health risks for Metroparks employees, volunteers, and visitors through administration of an effective safety program.

6000 Park Services Operations

Manage law enforcement and park maintenance operations to ensure Metroparks exceeds community expectations in delivery of clean, safe, natural parks and services.

6001 Pearson

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Pearson Metropark to the highest professional standards.

6002 Side Cut

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Side Cut Metropark to the highest professional standards.

6003 Farnsworth/Providence

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Farnsworth, Bend View and Providence Metroparks to the highest professional standards.

Department Descriptions (Continued)

6004 Secor

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Secor Metropark to the highest professional standards.

6005 Oak Openings

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Oak Openings Preserve to the highest professional standards.

6006 Swan Creek

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Swan Creek Metropark to the highest professional standards.

6007 Wildwood

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Wildwood Preserve to the highest professional standards.

6008 Blue Creek

Promote high levels of visitor satisfaction through the management of maintenance and law enforcement operations, park facilities, infrastructure, natural areas and grounds of Blue Creek Metropark to the highest professional standards.

Natural Resources Division (7xxx)

7000 Natural Resources Administration

Ensure that the best representative examples of Northwest Ohio's natural areas are protected and conserved through land acquisition and adaptive natural resource management planning in order to sustain and enhance natural biological diversity.

7001 Natural Resources Management West

Restore and manage natural areas within the Oak Openings region through implementation of adaptive natural resource management practices to sustain high levels of native biological diversity.

7002 Land Acquisition

Acquire and preserve the best remaining examples of Northwest Ohio's natural areas and establish connections for people to enjoy them.

7003 Blue Creek Seed Nursery

Preserve and enhance native plant diversity within the Northwest Ohio region through the collection, propagation, and reintroduction of native seeds to the Northwest Ohio landscape.

Department Descriptions (Continued)

7004 Natural Resources East

Restore and manage natural areas within Lucas County's central river corridors and eastern coastal plans through implementation of adaptive natural resource management practices to sustain high levels of native biological diversity.

7006 Wildlife and Fisheries Management

Evaluate, control, and maintain native wildlife and fish populations to achieve an ecological balance within lands and waters under Metroparks jurisdiction.

Programming Division (8xxx)

8000 Director of Programming

Develop and execute interpretive park and facility programming, outdoor education and skills programming, and environmental education to provide a broad spectrum of interpretive and educational activities for residents and visitors to the Toledo area that connect people with Metroparks through quality experiences.

8001 Park Programming and Interpretation

Promote a greater understanding of the value of natural resources and the influence the region's natural resources have had on local history by development and implementation of interpretive plans including interpretive signage, displays, programs, activities, facilities and amenities, and providing a broad spectrum of interpretive and educational programs and activities for visitors to Metroparks.

8002 Outdoor Skills

Promote outdoor recreation activities compatible with and supportive of Metroparks' mission to introduce residents and visitors of the greater Toledo area to the many nature-based outdoor recreational opportunities and provide instructional experiences that develop the knowledge and skills required for participation in and enjoyment of an active, outdoor lifestyle.

8003 Environmental Education

Provide excellence in educational programming by inspiring an appreciation and greater understanding of the ecological services we steward. This branch of programming will also focus on Metroparks as places of learning about our natural heritage, scientific literacy and citizen stewardship.

Revenue Account Definitions

Taxes (41xxxx)

This major revenue group is used to accumulate receipt data on all tax revenues for the Metroparks whether collected directly by the Metroparks or collected by another governmental entity on behalf of the Metroparks and remitted to the Metroparks.

Property Taxes (410xxx)

410100 Real Estate and Public Utility Property Taxes

Taxes levied on real property located within the corporate limits of the Metroparks. The tax is collected by the County Treasurer semi-annually and remitted to the Metroparks by the County Auditor.

410200 Tangible Personal Property Tax

Taxes levied on tangible personal property of businesses located within the corporate limits of the Metroparks. The tax is collected by the County Treasurer and remitted to the Metroparks by the County Auditor.

410300 Manufactured Homes Tax

Taxes assessed on trailer (mobile) homes in lieu of property taxes, collected by the county and remitted to the Metroparks semi-annually.

Intergovernmental (42xxxx)

This major revenue group is used to accumulate receipt data on all intergovernmental revenues for the Metroparks whether collected directly by the Metroparks or collected by another governmental entity on behalf of the Metroparks and remitted to the Metroparks.

State Levied Shared Taxes (420xxx)

420100 Local Government Fund

Distribution of tax revenues collected by the state and county and returned to local communities based upon a formula.

420200 Intangible Tax

Distribution of intangible tax revenues collected by the state and county and returned to local communities based upon a formula.

420300 Real Property Tax – Rollback and Homestead

Tax revenues received from the State in lieu of 10% reduction on real property taxes and 2% reduction for homestead exemption.

420400 Tax Reimbursement Monies

Reimbursements received from the State for lost tangible personal property tax revenue due to a phase out of the tax.

Revenue Account Definitions (Continued)

Intergovernmental – Federal (421xxx)

421000 Federal Grants

Used to record the receipts of funds from various federal grant programs.

Intergovernmental – State (422xxx)

422000 State Grants

Used to record the receipts of funds from various state grant programs.

Intergovernmental – Local (423xxx)

423000 Local Grants

Used to record the receipts of funds from local sources.

Fines and Forfeitures (43xxxx)

This major revenue group is used to record the receipt of funds collected as penalties from individuals who are found guilty of violating the law or who make use of the Judicial System.

Fines and Forfeitures (430xxx)

430100 Fines and Forfeitures

Used to record the receipt of funds collected as penalties from individuals who are found guilty of violating the law or who make use of the Judicial System.

Charges For Service (44xxxx)

This major revenue group is used to account for the receipt of funds from various charges for service provided by the Metroparks.

Educational Service Fees (440xxx)

440100 Environmental Education Fees

Used for fees charged for environmental educational activities.

440200 Historical Education Fees

Used for fees charged for historical educational activities.

440300 Photo Center Education Fees

Used for fees charged for National Center for Nature Photography educational activities.

440400 Manor House Program Education Fees

Used for fees charged for Manor House Program educational activities.

440500 Outreach Programming

440600 Outdoor Skills Programming

Revenue Account Definitions (Continued)

440900 Miscellaneous Education Fees

Used for fees charged for miscellaneous educational activities not encompassed elsewhere.

Rental Fees (441xxx)

441100 Manor House Rental Fees

Revenue derived from rental of the Manor House.

441200 Open Air Shelter Rental Fees

Revenue derived from rental of the Metroparks' open air shelters.

441300 Enclosed Facility Rental Fees

Revenue derived from rental of the Metroparks' indoor facilities.

441400 Campground Rental Fees

Revenue derived from campground site rentals.

441900 Miscellaneous Rental Fees

Revenue derived from rentals other than those listed above. (Wedding Chairs, overnight rental – Caretaker's Cottage)

Miscellaneous (442xxx)

442090 Other Miscellaneous

This account is used to record the receipt of revenues from miscellaneous charges for service that are not accounted for elsewhere in the revenue account code structure.

Sales (45xxxx)

This major revenue group is used to account for the receipt of funds from various sales by the Metroparks.

Miscellaneous Sales (450xxx)

450010 General Store Sales

Revenue derived from sales at the General Store.

450020 Farmhouse Sales

Revenue derived from sales at the Farmhouse Gift shop.

450090 Other Retail Sales

Revenue derived from sales of retail merchandise at locations other than the Farmhouse or the General Store

450100 Mill Sales

Revenue derived from sales at the Ludwig Mill.

450200 Pop Sales

Commission revenue derived from the Metroparks' contract with soft drink vendors.

Revenue Account Definitions (Continued)

450300 Firewood Sales

Revenue derived from the sale of firewood.

450301 Logging Sales

Revenue derived from the sale of logs.

450400 NCNP Sales

To account for sales of merchandise at the National Center for Nature Photography not associated with retail fund operations.

450500 Canal Boat Ticket Sales

Revenue derived from Canal Boat ride ticket sales.

450600 Peddle Boat Ticket Sales

Revenue derived from paddle boat rentals at Pearson Park.

450700 Artists' Sales Commission

To account for commissions derived from sales of artists' merchandise.

Fees (46xxxx)

This major revenue group is used to account for fees charged by the Metroparks.

Membership (460xxx)

460100 Annual Fees

Revenue derived from annual membership fees.

Donations and Nongovernmental Grants (47xxxx)

This major revenue group is used to account for resources from donations, fundraisers and grant monies acquired through nongovernmental sources.

Unrestricted Donations and Nongovernmental Grants (470xxx)

470000 Donations

Revenue derived from donations which are not restricted in use.

470100 Fundraisers

Revenue derived from fundraising activities and which is not restricted in use.

470200 Nongovernmental Grants

To account for grant monies acquired from nongovernmental sources and which are not restricted in use.

Restricted Donations and Nongovernmental Grants (471xxx)

471000 Donations

Revenue derived from donations which are restricted in use.

Revenue Account Definitions (Continued)

471010 Fundraisers

Revenue derived from fundraising activities and which is restricted in use.

471020 Nongovernmental Grants

To account for grant monies acquired from nongovernmental sources and which are restricted in use.

Investment Earnings (48xxxx)

480000 Investment Earnings

Earnings from the investment of idle funds that are not immediately necessary for the payment of obligations incurred by the Metroparks.

All Other Revenue (49xxxx)

To account for the receipt of minor miscellaneous sources of income.

Miscellaneous Operating (490xxx)

490100 Miscellaneous Operating Revenue

Operating revenue not accounted for in any other account.

490700 Sales Tax Revenue

Sales Tax collected on sales of merchandise.

Miscellaneous Non-operating (491xxx)

491100 Rental Property

This account is used to record the receipt of funds from charges for the rental of real estate owned by the Metroparks.

491200 Levy Campaign

This account is used for donations to the levy campaign and is held for the Citizens Campaign Committee. These funds may not be used for Metroparks' expenditures.

491300 Refunds

To account for the return of overpayments.

491400 Reimbursements

To account for payments made to the Metroparks as reimbursement for costs incurred by the Metroparks.

491500 Health Insurance Reimbursement

To account for revenue derived from payroll deductions for employee portion of health care costs.

Revenue Account Definitions (Continued)

491600 Reimburse MPDTA Wages Paid

To account for wages paid by the Metroparks and reimbursed by an outside source.

491900 Miscellaneous Non-operating Revenue

Non-operating revenue not accounted for in any other account (i.e., vendor permit sales, deer management licenses/permits).

Sale of Assets (498xxx)

498100 Sale of Assets

This account is used to record the proceeds from the sale of Metroparks owned assets.

Transfers/Advances (499xxx)

499900 Advances In

This account is used to record the deposit of a temporary transfer of money from one fund to another, where the intent is to repay the amount to the originating fund.

499800 Transfers In

This account is used to record the receipt of money into a fund that has been transferred from another fund where the transfer is a routine transfer typically made annually.

Expenditure Account Definitions

Personnel Services (51xxxx)

The Personnel Services category of expenses is used to record the expenditure detail for both full-time and part-time employees of the Metroparks.

Current Salaries and Wages (510xxx)

510100 Full-Time Employees – Non-bargaining

Salaries and wages earned by full-time, non-bargaining employees who are neither temporary, nor seasonal, nor conditional, nor for a specific period of time.

510200 Full-Time Employees – Bargaining

Wages earned by full-time, bargaining unit employees who are neither temporary, nor seasonal, nor conditional, nor for a specific period of time.

510300 Full-Time Employees – Bargaining (Shift)

Wages earned by bargaining unit employees for shift work as defined in the collective bargaining agreement between the Metroparks and the bargaining unit.

510400 Full-Time Employees – Overtime

Premium wages paid for hours worked in excess of those specified as regular time by FLSA to any Metroparks employee.

510500 Part-Time Employees

Wages earned by employees who work less than 1,820 hours per year.

510600 Intern

Wages earned by employees who are hired for a specific time period, in accordance with an educational program, professional licensure, certification or course of study. These employees' hours may vary as needed.

510700 Seasonal

Wages earned by employees who are employed between March 1 and the last pay period of the year, not to exceed 1,680 hours per season. These employees' hours may vary as needed.

510800 Conditional

Salaries and wages earned by employees who are hired and paid out of a specific fund, i.e., grants, levies, etc. These employees can be full-time or part-time as indicated in the job description.

510801 Conditional Full-Time Employees

Salaries and wages earned by full-time conditional employees.

510804 Conditional Overtime

Premium wages paid for hours worked in excess of those specified as regular time by FLSA to any Metroparks employee.

Expenditure Account Definitions (Continued)

510805 Conditional Part-Time Employees

Salaries and wages earned by part-time conditional employees.

510807 Conditional Seasonal Employees

Wages earned by employees who are employed between March 1 and the last pay period of the year, not to exceed 1,680 hours per season. These employees' hours may vary as needed.

510900 Severance

Payments to employees upon severing employment relationship with Metroparks, represents final payouts of accumulated leave balance(s) and/or settlements, etc.

Fringe Benefits (52xxxx)

The Personnel Services category of expenses is used to record the expenditure detail for both full-time and part-time employees of the Metroparks.

Other Benefit (520xxx)

520100 OPERS Pensions

Amount of the Metroparks' contribution on behalf of all employees that are members of the Public Employee's Retirement System of Ohio except Ranger employees.

520200 OPERS Pensions Law Enforcement

Amount of the Metroparks' contribution on behalf of Ranger employees who are members of the Public Employee's Retirement System of Ohio.

520300 Health Insurance

Major medical insurance coverage provided as a fringe benefit to full-time Metroparks employees. The full cost of premiums is charged to this account including any portion of the benefit that is paid by the employee.

520400 Workers' Compensation

Assessments for mandatory insurance coverage required by the State of Ohio to cover income maintenance and medical costs for employee work-related injury or death. All payments are made by the Metroparks on behalf of the employee.

520500 Medicare

To record the Metroparks' share of FICA for employees who may be required to contribute to Social Security, as well as, payments for Medicare coverage required by federal legislation. Payments are required only for employees that were hired after June 30, 1986.

520600 Unemployment

Mandatory payments made to the Ohio Bureau of Employment Services for unemployment compensation coverage for Metroparks employees.

520700 Miscellaneous Benefits

Fringe benefits such as life insurance.

Expenditure Account Definitions (Continued)

520800 Mileage Reimbursement

Reimbursement for mileage costs for employees using their vehicles to conduct Metroparks business.

Materials and Supplies (53xxxx)

Expenditures for expendable or consumable goods.

Materials and Supplies for General Operations (530xxx)

530100 Small Equipment, Furniture and Fixtures

Expenditures for items under \$5,000 that have a useful life of more than a year such as hammers, pliers, wrenches, screwdrivers, shovels, rakes, picks, pry bars, calculators, filing cabinets, chairs, etc.,

530200 Material and Supplies for Resale

Expenditures for goods to be sold at the General Store, the Farmhouse or other miscellaneous retail sales locations.

530900 Other Materials and Supplies

Expenditures for materials or supplies that are not accounted for elsewhere in the account code structure.

Materials and Supplies for General Administration (531xxx – 532xxx)

531100 Office Supplies

Charges for materials and supplies used for general office operations.

531200 Postage

Expenditures for stamps, deposits for the postage meter and private delivery services (UPS, Federal Express, etc.)

531300 Books and Periodicals

Expenditures for professional development and research related literature.

531400 Paper and Printing

Expenditures for blank paper and print machine supplies.

531500 Internal Training Supplies

Expenditures for items specifically related to internal staff training not encompassed elsewhere.

531600 Computer Supplies

Expenditures for computer accessories and software.

531700 Draft Plan Supplies

Expenditures for drafting and planning equipment and supplies.

Expenditure Account Definitions (Continued)

531800 Cleaning Supplies

Expenditures for cleaning supplies.

532100 Educational Supplies

Expenditures for supplies specifically associated with external educational activities not encompassed elsewhere.

532200 Photo Supplies

Expenditures for photography equipment supplies.

532300 Exhibit Supplies

Expenditures for supplies specifically associated with external exhibits not encompassed elsewhere.

532400 Consignment Commission Fees

Expenditures for fees paid to artists whose work is sold on consignment by the Metroparks.

Materials and Supplies for Field Operations (533xxx)

533100 Plants

Expenditures for plants.

533200 Required/Regulatory Signs

Expenditures for signs not related to interpreting a park feature, an educational activity, or a public relations campaign, such as speed limit signs, parking signs, address/park identification signs, human resources employment law posters and signs communicating Metroparks codes (e.g. No Drinking, Dogs Must be on Leash).

533300 Road Salt

Expenditures for road salt/brine.

533400 Playground Material

Expenditures for playground related materials.

Utilities (54xxxx)

Utilities (540xxx)

These accounts are used to record the expenditure of funds to utility companies for the provision of services.

540100 Disposal

Payments for solid waste collection and disposal from Metroparks owned facilities.

540200 Septic

Payments for sewage services supplied to Metroparks facilities.

Expenditure Account Definitions (Continued)

540300 Water

Payments for water services supplied to Metroparks facilities.

540400 Electric

Payments for electrical services supplied to Metroparks facilities.

540500 Gas Diesel

Payments for gas and diesel to fuel the Metroparks on and off-road fleet.

540600 Heating Fuel

Payments for propane and natural gas supplied to Metroparks facilities.

540700 Telephone

Payments for telephone services supplied to Metroparks facilities.

Services (55xxxx)

The Services category of expenses is used to record the expenditure of funds for labor, technical and professional contract services; service agreements (rents and leases); and payments resulting from the performance of a particular service.

Professional Development (550xxx)

These accounts are used to record expenditures associated with the continuing education of personnel.

550100 Conferences/Training

The cost associated with training an employee, such as the cost for training employees on the operation of new equipment (computers, software applications) and the cost of registration to professional seminars, conferences and examination fees if required.

550200 Memberships Dues

The cost of joining and maintaining active status in professional organizations or associations.

550300 Tuition Expense

Reimbursement expenses for completing post-secondary coursework at an accredited college or university.

Professional/Consultant Services (551xxx)

These accounts are used to record expenditures for individual personal services performed on a contractual basis.

551100 Legal Services

Expenditures for attorneys. The individuals would be paid according to the terms of their contract for services rendered.

551200 Appraiser/Surveyor

Costs for appraisal and surveyor services.

Expenditure Account Definitions (Continued)

551300 Architect/Engineer

Expenditures for architects and/or engineers.

551400 Alarm Systems

Expenditures for alarm system monitoring.

551500 Insurance

Expenditures for general liability insurance and property/casualty insurance on Metroparks-owned assets.

551600 Graphic Services

Expenditures for external graphic art contractors and services.

551700 Banking Services

Expenditures for external banking services.

551800 Accounting/Auditing

Expenditures for accountants and/or auditors for services associated with the annual audit of financial statements or retained to assist in the preparation of the annual financial statements. Payments to the Auditor of State would be charged to this account.

551900 Miscellaneous Contract Services

Expenditures for contract services used in operations and that are not accounted for elsewhere in the account code structure.

Restoration, Maintenance, & Repair (552xxx)

These accounts are used to record expenditures for outside repair and maintenance services that are not performed by Metroparks employees, on buildings, machinery, vehicles, etc., and includes the cost of labor and materials.

552100 Computer/Technology

Contracts for the support and maintenance of computer systems.

552200 Radios

Contracts for the support and maintenance of radio systems.

552300 Phone Maintenance

Expenditures for individual phone maintenance.

552400 Canal Boat

Expenditures for canal boat improvements and maintenance.

552500 Tree Work

Expenditures for tree maintenance or removal.

552600 Natural Area Research

Expenditures for the support of the research of natural areas.

Expenditure Account Definitions (Continued)

552700 Other Equipment Repair

Expenditures for services that are performed by non-Metroparks employees on equipment.

552800 Buildings

Expenditures for maintenance and repairs on buildings.

552850 Rental Property

Expenditures for maintenance and repairs on Metroparks owned rental property.

552900 Structures other than Buildings

Expenditures for maintenance and repairs on structures other than buildings such as boat docks, playgrounds, fountains, retaining walls, fencing.

Public Relations/Marketing (553xxx)

These accounts are used to record public relations expenditures such as advertising, legal notices, and informational publications.

553100 Legal Notices

Expenditures for the publication of legally required public notices. Legally required employment law posters should be coded to Required/Regulatory Signs (533200).

553200 Advertising and Publications – External

To account for the costs of advertising and publishing informational Metroparks publications.

553300 Advertising and Publications – Internal

To account for the costs of advertising and publishing information for the benefit of Metroparks employees.

553400 Community Relations

Expenditures to support the development of positive relationships between the Metroparks and its supporting community.

553500 Marketing and Educational Signs

Expenditures for custom made informational and educational signs for park visitors includes interpretation displays and signage. Also see description of Required/Regulatory Signs (533200).

Inter/Intra Governmental Billing (554xxx)

Expenditures made to other governments for services rendered on behalf of the Metroparks.

554100 Fire Contracts

Expenditures for contracted services with the fire departments.

554200 Delinquent Property Taxes Advertising

Expenditures for the cost of advertising delinquent taxes due in the newspaper. The advertising is arranged by the County and deducted from the semi-annual property tax settlement.

Expenditure Account Definitions (Continued)

554300 County Auditor and Treasurer Fees

Fees paid to the County/State Auditor and/or Treasurer for collecting property taxes. The amounts are deducted from the property tax settlements.

554350 Land Reutilization Fees

Fees paid to the Lucas County Land Bank (a community improvement corporation to help return vacant and abandoned properties to productive use – *i.e.*, manage properties post-foreclosure) via the Lucas County/State Auditor and/or Treasurer to support its annual operations. The amounts are deducted from the property tax settlements.

554360 County Election Expense

Fees paid to Lucas County for election expense associated with Levy requests or renewals placed on the ballot.

554400 Other Intergovernmental

Miscellaneous billings and or deductions paid to other governmental agencies that are not properly accounted for above and do not represent a significant expenditure.

Rents/Leases (555xxx)

To record expenditures for temporary rentals or leases of machinery, equipment, real estate, etc.

555100 Equipment Rental

Rental of equipment used in Metroparks operations.

555200 Land/Real Estate Rental

Rental of land or real estate.

555300 Rental Property Maintenance & Repair

Expenditures made for the maintenance of rental properties.

Taxes (556xxx)

To account for the payment of property and sales tax.

556100 Property Taxes

Taxes and assessments on various Metroparks owned properties.

556200 Sales Tax Remittance

Remittance of sales tax to the State of Ohio for sales of goods in the General Store and Farmhouse.

556900 Other Tax Payments

Expenditures for taxes not covered in any other category.

Other Services (557xxx)

These accounts are used to record expenditures for services not properly accounted for in another category.

Expenditure Account Definitions (Continued)

557100 Uniforms

For uniform purchases and maintenance as approved by the union contract or Human Resources Department.

557200 Official Bond

Expenditures for surety bonds for officials of the Metroparks.

557300 Refunds

For entries to return monies which were previously recorded as revenue.

Debt Service (56xxxx)

Expenditures from the Debt Service group of accounts will be made only by the Finance Director. The expenditures are for principal and interest payments due on outstanding debt issues. Specific definitions for each account within this group of accounts are not provided since they are self-explanatory and are restricted in their use.

560100 Trustee Fees

Payments made to financial institutions which are acting as fiscal agents on behalf of the Metroparks.

Debt Service Payments – Principal Payment (561xxx)

The following accounts are used to record reductions of outstanding principal for various forms of debt as follows:

561100 Principal Payments – G.O. Notes

561200 Principal Payments – G.O. Bonds

Debt Service Payments – Interest Payment (562xxx)

The following accounts are used to record the payment of interest on outstanding debt as follows:

562100 Interest Payments – G.O. Notes

562200 Interest Payments – G.O. Bonds

Capital Outlay (57xxxx)

Expenditures for real and personal property of the Metroparks that costs \$5,000 or more per item and has a useful life of at least three (3) years.

Land and Land Improvements (570xxx)

Expenditures for land or land improvements.

570000 Unallocated Capital Improvement

Expenditures for land that will be utilized by the Metroparks.

570100 Land Purchase

Expenditures for land that will be utilized by the Metroparks.

Expenditure Account Definitions (Continued)

570200 Land Improvements

Expenditures for improvements to land that are not considered buildings or structures such as natural areas restoration.

570300 Land Improvements – Demolition

Expenditures for demolition of buildings and structures on land to prepare the land for its intended use.

Buildings and Structures (571xxx)

Expenditures for the construction or purchase of buildings or structures such as shelters, maintenance buildings, canal locks etc.

571000 Capital Professional Services Expenses

Expenditures for professional services associated with capital projects.

571100 New Buildings

Expenditures for the purchase or construction of new buildings.

571110 Capital Maintenance Existing Buildings

Expenditures for capital renovations to existing buildings.

571200 New Structures Other Than Buildings

Expenditures for the purchase or construction of structures other than buildings such as boat docks, playgrounds, fountains, retaining walls and fencing.

571210 Existing Structures Other Than Buildings – Major Maintenance

Expenditures for major maintenance (\$5,000 or more) on existing structures other than buildings.

Infrastructure (572xxx)

Expenditures for the construction, purchase, major maintenance (\$5,000 or more) or major improvement (\$5,000 or more) of Metroparks' infrastructure.

572000 Capital Outlay New Park Construction

Capital expenditures for the construction of new parks.

572100 Waterlines

Expenditures for capital outlay on assets used to provide the Metroparks' water service.

572200 Sewer lines

Expenditures for capital outlay on assets used to provide the Metroparks' sewer service.

572300 Communications/Technology

Expenditures for capital outlay on assets used to provide the Metroparks' communication and technology services.

Expenditure Account Definitions (Continued)

572400 Electric (Lighting)

Expenditures for capital outlay on assets used to provide the Metroparks' electric service.

572500 Gas

Expenditures for capital outlay on assets used to provide the Metroparks' natural gas service.

572600 Roadways and Parking Lots

Expenditures for paved and unpaved roadways and parking lots.

572700 Trails

Expenditures for paved and unpaved trails.

572800 Bridges

Expenditures for bridges.

572900 Miscellaneous Infrastructure

Expenditures for infrastructure not covered in any other category.

Equipment (573xxx)

Expenditures for machinery and equipment that meet the criteria to be considered a capital asset.

573100 Furniture and Fixtures

Expenditures for furniture and/or fixtures such as desks, tables, filing cabinets, counters, bookcases, etc. that cost \$5,000 or more per item and have a useful life of at least three (3) years.

573200 Vehicles

Expenditures for licensed and unlicensed vehicles including, trucks, trailers, tractors, motorized carts, etc.

573300 Machinery and Equipment

Expenditures for non-vehicular machinery and equipment such as mowers, chain saws, compressors, cement mixers, trenchers, etc.

573400 Technological Equipment

Expenditures for computers, network servers, modems, etc.

573500 Other Equipment

Expenditures on miscellaneous equipment and machinery that is not properly defined by any of the other categories noted above.

575100 Miscellaneous Capital

Expenditures for capital not covered in any other category.

Expenditure Account Definitions (Continued)

Other Expenditures (58xxxx)

These accounts are used to record non-annual operational expenditures that are not encompassed elsewhere.

Other Expenditures (580xxx)

Disbursements for non-annual expenditures.

580100 Replacement Fund

To account for expenditures established under ORC 1545.25 Replacement Fund.

580200 Contingency

To account for expenditures for unanticipated expenses occurring during the year as approved by senior leadership.

580300 Cost Savings Project Expenditures

Expenditures for investment and cost-saving measures that result in future operational savings.

580400 Major/Capital Technology Expenditures

Major and/or capital expenditures for hardware, software, and infrastructure to provide services.

580600 Park Operations

Expenditures to pay outside contractors for the management of park operations.

580900 Other Expenditures

To account for other non-annual expenditures not properly accounted for in another account.

Other Financing Uses (59xxxx)

These accounts are used to record current financial expenditures that are reported separately from expenditures to avoid distorting expenditure trends. This is limited to items classified by GAAP.

Transfers/Advances to Other Funds (599xxx)

These accounts are used to track the transfers between funds of the Metroparks.

599900 Advance Out

Accounting transfer of funds that are made on a temporary basis with the intent that the receiving fund will return the money thus transferred at a date in the future.

599800 Transfer Out

Routine accounting transfers between funds where the intent is not to return the money to the fund from which the money was originally taken, but rather to provide an ongoing subsidy.