

December 11, 2018

MEMORANDUM

To: Board of Commissioners
From: John Baker, Business and Finance Director
Re: Ordinance 2018-04: Annual Final Budget & Appropriation for 2019

Action Requested

Staff requests the Board of Commissioners approve Ordinance 2018-04 the Annual Final Budget and Appropriation for the 2019 fiscal year.

Background

By Illinois statute, the budget and appropriation ordinance must be annually adopted by local governments no later than the end of the first quarter of each fiscal year. The budget and appropriation ordinance establishes legal appropriation limits for each major category of the District's funds and also notifies the public of District's general spending plans for the subsequent fiscal year. This ordinance appropriates the monies necessary to cover projected expenses and liabilities that the District *may* incur during its fiscal year. Appropriations are established to allow for unanticipated expenditures which will possibly occur during the year.

Appropriations set the maximum limits for planned fiscal year District expenditures, but also make allowance for potential emergencies and also opportunities that may arise. Therefore, appropriations incorporate potential grant work and land acquisition and allow for increases not known, but possible at the time of budget preparation. Operating appropriations are typically 5% to 30% higher than actual expenditures. For the capital projects and land acquisition fund, potential major purchases are considered when proposing appropriations.

The District may not exceed the aggregate, fund, or expense category limits without either passing another appropriation ordinance OR transferring appropriations. In either case Board action is required before the end of the fiscal year. For these reasons the total appropriation amount is generally substantially higher than the allotted budget.

The final appropriations ordinance was scheduled for a public hearing and adoption at the December 20, 2018 Board meeting to allow the public the statutorily mandated thirty days for public inspection prior to the public hearing. The ordinance was posted at various sites across the county with availability advertised in the News-Gazette.

The 2018 allotted budget is included in the ordinance in a summarized form using the same general categories as for the appropriations.

CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT

Headquarters, Lake of the Woods Mahomet, Illinois

ORDINANCE NO. 2018-4

ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT,
IN THE COUNTY OF CHAMPAIGN, OF THE STATE OF ILLINOIS,
FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

WHEREAS, the Board of Commissioners of the Champaign County Forest Preserve District had prepared in tentative form this Appropriation Ordinance, and the Secretary of said Board has made said Ordinance conveniently available to public inspection for more than thirty days prior to final action thereon; and

WHEREAS, a public hearing was held on this Budget and Appropriation Ordinance on the 20th day of December 2018, notice of which was given thirty days prior thereto by publication in the News-Gazette which is a newspaper published in said Forest Preserve District, and other legal requirements being complied with;

WHEREAS, the following determinations have been made and are hereby made a part of the tentative budget:

- (a) Cash on hand at the beginning of the fiscal year is estimated to be \$3,411,157
- (b) Cash to be received during FY 2018 from all sources is estimated to be \$5,635,057.
- (c) Estimated expenditure amount for the fiscal year is \$5,675,867.
- (d) Cash estimated to be on hand at the end of the fiscal year is \$3,370,347.
- (e) Property taxes to be received during the fiscal year are estimated to be \$3,842,911.

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of the Champaign County Forest Preserve District, County of Champaign, and State of Illinois as follows:

SECTION 1. The following sums of money for the objects and purposes outlined below, are hereby appropriated for the fiscal year beginning January 1, 2019 and ending December 31, 2019. Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2019 and ending December 31, 2019 for the respective purposes set forth.

Statement of Estimated Expenditure Appropriations

Corporate Fund	2019 BUDGET	APPROPRIATION
Full Time Personnel	\$ 1,142,183	\$ 1,370,409
Part Time Personnel	\$ 351,045	\$ 460,639
Employee Benefits	\$ 251,622	\$ 398,739
Supplies and Fuel	\$ 156,212	\$ 203,075
Utilities	\$ 164,383	\$ 213,699
Contractual Professional Services	\$ 256,440	\$ 333,373
Equipment	\$ 320,098	\$ 422,965
Concessions	\$ 10,250	\$ 15,375
Miscellaneous	\$ 17,374	\$ 30,406
Transfers	\$ 21,082	\$ 325,000
	\$ 2,690,689	\$ 3,773,680

Improvements and Development Fund	2019 BUDGET	APPROPRIATION
Full Time Personnel	\$ 579,186	\$ 707,240
Part Time Personnel	\$ 59,078	\$ 76,802
Employee Benefits	\$ 103,071	\$ 154,600
Supplies and Fuel	\$ 76,958	\$ 107,742
Utilities	\$ 20,182	\$ 30,273
Contractual Professional Services	\$ 33,731	\$ 50,596
Miscellaneous	\$ -	\$ 10,000
Transfers	\$ 35,000	\$ 150,000
	\$ 907,206	\$ 1,287,253

Golf Fund	2019 BUDGET	APPROPRIATION
Full Time Personnel	\$ 225,300	\$ 348,489
Part Time Personnel	\$ 143,401	\$ 186,421
Employee Benefits	\$ 49,786	\$ 63,037
Supplies and Fuel	\$ 121,425	\$ 157,852
Utilities	\$ 30,425	\$ 45,637
Contractual Professional Services	\$ 89,081	\$ 121,005
Miscellaneous	\$ -	\$ 5,000
Merchandising	\$ 81,000	\$ 125,550
	\$ 740,418	\$ 1,052,991

Statement of Estimated Expenditure Appropriations

Museum Store Fund	2019 BUDGET	APPROPRIATION
Merchandising	\$ 11,250	\$ 21,937
Liability & Compensation Insurance Fund		
Liability Insurance	\$ 104,428	\$ 114,870
Risk Management	\$ 57,100	\$ 85,650
	\$ 161,528	\$ 200,520
Illinois Municipal Retirement Fund		
Pension Contributions	\$ 150,991	\$ 228,613
Audit Fund		
Contractual/Professional	\$ 21,750	\$ 32,625
Social Security Fund		
Social Security Contributions	\$ 176,932	\$ 220,253
Bond Fund		
Bond Payments	\$ 234,150	\$ 245,858
Capital Projects Fund		
Kickapoo Trail Development	\$ 340,535	\$ 851,338
Botanic Garden Waterfall & Pond	\$ 65,000	\$ 105,000
New Construction	\$ -	\$ 52,500
Repair and Rehab	\$ 191,000	\$ 411,600
Resource Management	\$ 35,000	\$ 87,500
	\$ 631,535	\$ 1,507,938
Land Acquisition Fund		
Services	\$ 5,500	\$ 30,250
Land Acquisition	\$ -	\$ 1,200,000
	\$ 5,500	\$ 1,230,250
Totals	\$ 5,731,949	\$ 9,801,918

The above Statement of Estimated Expenditures designated for the respective funds constitute the appropriations for the fiscal year 2019 as provided in Section 2.

SECTION 2. That there is hereby appropriated for the use of this Forest Preserve District for said fiscal year the following amounts: from the Corporate Fund a total of \$3,773,680; from the Improvement and Development Fund a total of \$1,287,253; from the Golf Course Fund a total of \$1,052,991; from the General Store Fund a total of \$21,937; from the Liability and Compensation Insurance Fund a total of \$200,520; from the Illinois Municipal Retirement Fund a total of \$228,613; from the Public Accounts Audit Fund a total of \$32,625; from the Social Security Fund a total of \$220,253; from the Bond fund a total of \$245,858; from the Projects Fund a total of \$1,507,938; and from the Land Acquisition Fund a total of \$1,230,250 making an aggregate amount appropriated of \$9,801,918 such a total being divided amongst and appropriated for the several objects and purposes specified and enumerated and in the amounts stated for such funds respectively specified in Section 1 above, under Statements of Estimated Expenditures, and the Statement in Section 1 reading as follows: "The above Statements of Estimated Expenditures designated for the respective funds constitute the appropriations for the fiscal year 2019, as provided in Section 2 with the same effect as if said statement was repeated in its entirety and that this Section 2 shall be and is the Annual Budget and Appropriation Ordinance of this Forest Preserve District for said fiscal year passed by the Board of Commissioners thereof as required by law and shall be in full force and effective from and after ten days after its final passage and publication as provided by law."

PASSED, ADOPTED, AND APPROVED THIS 20th DAY
OF DECEMBER 2018

Sarah Livesay, President
Board of Commissioners
Champaign County Forest Preserve District
Champaign County, Illinois

ATTEST:

Andrew Kerins, Secretary
Board of Commissioners
Champaign County Forest Preserve District
Champaign County, Illinois

**CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR 2019**

I, Scott Hays, do hereby certify that I am the duly appointed Treasurer of the Champaign County Forest Preserve District. As such I do further certify that the revenues, by source, anticipated to be received by the Forest Preserve District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 are estimated to be as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT
Property Taxes	\$3,842,911
Grants and Donations	420,924
User Fees	717,688
Bond Proceeds	149,826
Merchandising and Concessions	257,550
Personal Property Replacement Taxes	170,521
Miscellaneous	75,637
TOTAL	\$5,635,057

IN WITNESS WHEREOF, I have hereunto set my hand affixed the seal of the Champaign Forest Preserve District this 20th day of December 2018.

Scott Hays, Treasurer
Champaign County Forest Preserve District