Date: December 12, 2014

To: Board of Commissioners

From: Dan Olson, Executive Director
John Baker, Business and Finance Director

Re: 2015 Working Budget

Action
Staff requests that the Board of Commissioners approve the 2015 Working Budget allotting $4,440,610 for all funds except the Golf Fund.

Background
The District's proposed 2015 Working Budget (***less the Golf Fund***) anticipates $4,107,051 in revenues and $4,440,610 in expenditures. (See attached Funds Summary) Revenues are less than expenditures by $333,379. This planned reduction in District outstanding fund balances will provide:

$289,044 for general Capital Projects

60,000 for Willow Pond Engineering

Commissioners received a draft working budget at the November meeting. Significant changes since that draft include:

Net Impact	Item
$135,000 reduction	Delayed Homer Lake Sailboat Boardwalk project
$ 37,112 increase	25% increase in District health insurance premiums
$ 22,000 reduction	Removed Museum Floor Refinishing project from 2015 Budget
$ 8,544 reduction	Savings on Lake of the Woods Garbage Contract
$ 8,500 reduction	Delayed upgrade of LOW Maintenance Worker position

The Homer Lake Sailboat Boardwalk project requires planning and design before actual costs can be adequately estimated. This project may yet come forward in 2015 as a supplemental budget requests once plans and costing have been firmed up. The Museum Floor Refinishing project was originally budgeted in 2014 but concerns about costs, phasing and timing threatened to delay it until 2015. This has now been resolved and this floor project may still be expended against the 2014 budget.

The **Golf Fund** is not included in this approval request. Staff initially set up the golf budget to reflect the National Golf Foundation recommendations, which indicated 1) operating costs could not be reduced any further without degrading golf operations and course conditions, and 2) increased revenues to cover 2015 operating costs are possible. Therefore that initial budget includes $740,680 apiece for both revenues and expenditures. However, concerns about a potential $87,323 operating shortfall in 2014 golf revenues and golf projections for December revenues require a closer look at the proposed budget. The golf budget will be reconsidered and proposed for approval at the January meeting.

The District's proposed 2015 Working Budget ***including the initial Golf budget proposal*** would anticipate $4,847,911 in revenues and $5,181,290 in expenditures. You will see these numbers in summarized budget information included in the draft Working Budget. These figures will be updated and shared with the proposed Golf budget at the January meeting

Champaign County Forest Preserve District

2015 Working Budget

For Board Approval – December 18, 2014

Table of Contents

I. 2015 Financial Overview
- A. Management's Discussion and Analysis – Page 3
- B. Summary of All Funds – Page 7

II. Major Operating Funds
- A. Corporate Fund – Page 12
- B. Improvements & Development (Construction) Fund – Page 17
- C. Golf Fund – Page 20

III. Operating Departments - Sites
- A. Natural Resources – Page 22
- B. Farm – Page 25
- C. Museum and Education
  1. Museum of the Grand Prairie – Page 27
  2. Homer Lake Interpretive Center – Page 31
  3. Museum Store – Page 34
- D. Site Operations
  1. Lake of the Woods Forest Preserve – Page 37
  2. Botanic Garden – Page 42
  3. Middle Fork Forest Preserve – Page 46
  4. Homer Lake Forest Preserve – Page 50

IV. Operating Departments - Support
  1. Construction – Page 56
  2. Planning – Page 59
  3. Marketing – Page 62
  4. Volunteer Program – Page 65
  5. Administration – Page 68

V. Special Revenue Funds
- A. Liability and Insurance (Risk Management) Fund – Page 74
- B. Illinois Municipal Retirement Fund (IMRF) – Page 77
- C. Audit Fund – Page 80
- D. Social Security Fund – Page 82

VI. Capital Program
- A. Capital Projects – Page 85
- B. Capital Equipment – Page 92
- C. Land Acquisition – Page 94
- D. Debt Service (Bond) Fund – Page 97

VII. Appendices

CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

2015 FINANCIAL OVERVIEW

In 2015 the District expects to receive revenues of $4.8 million and expend $5.2 million*. The District's proposed financial revenues and expenses are generally outlined below:

2015 Operating Income and Expenses

Operating Revenues	2014 Projected	Percent of 2014 Total	2015 Proposed	Percent of 2015 Total
Property Taxes	$ 3,058,680	70.7%	$ 3,135,738	71.5%
Golf (NGF Estimate)	$ 686,013	17.7%	$ 740,860	18.4%
Other Fees	$ 203,169	4.3%	$ 189,368	3.9%
Replacement Taxes	$ 172,558	4.1%	$ 167,397	3.7%
Miscellaneous	$ 92,853	3.2%	$ 89,657	2.5%
Totals	**$ 4,213,273**		**$ 4,323,020**	

Operating Expenditures	2014 Projected	Percent of 2014 Total	2015 Proposed	Percent of 2015 Total
Employee Wages	$ 2,014,563	55.1%	$ 2,277,563	53.0%
Employee Benefits	$ 666,774	15.5%	$ 737,025	16.3%
Professional Services	$ 419,320	11.4%	$ 421,405	13.3%
Supplies	$ 355,158	9.6%	$ 376,160	10.4%
Utilities	$ 161,983	4.1%	$ 172,300	4.4%
Miscellaneous	$ 274,177	4.4%	$ 112,750	2.6%
Totals	**$ 4,091,974**		**$ 4,097,203**	

*****Financials include an estimated $740,860 each for 2015 Golf revenues and expenditures. The Golf budget will be revisited and presented separately as a budget request at the January Board meeting.

2015 Capital/Grants Income and Expenses (includes capital equipment)

Capital Revenues	2014 Projected	Percent of 2014 Total	2015 Proposed	Percent of 2015 Total
Grants	$ 372,524	71.9%	$ 278,244	39.5%
Property Taxes	$ 224,031	24.4%	$ 220,837	20.7%
Donations	$ 124,770	3.7%	$ 25,800	18.4%
Bond	$ 144,700	0.0%	$ 0	14.3%
Miscellaneous	$ 77,167	0.0%	$ 10	7.2%
Totals	**$ 943,192**		**$ 524,891**	

Capital Expenditures	2014 Projected	Percent of 2014 Total	2015 Proposed	Percent of 2015 Total
Non-Grant Projects	$ 268,910	21.9%	$ 379,062	34.9%
Grant Projects	$ 348,762	28.5%	$ 248,865	22.9%
Equipment	$ 223,699	18.3%	$ 222,613	20.5%
Bond	$ 212,263	17.4%	$ 220,827	20.4%
Land	$ 169,358	13.9%	$ 12,700	1.2%
Totals	**$ 1,222,992**		**$ 1,084,087**	

THE DISTRICT'S FUNDS

As of 2014 year-end, the District's funds are expected to report a combined balance of $2.59 million, which is an increase over 2013's total of $2.22 million. The specific breakdown by fund:

Government-Wide Funds Balances	2014 Projected	2015 Projected
General (Corporate)	$1,562,972	$1,562,972
Improvements & Development (Construction)	500,445	446,481
Capital Projects	267,954	14,061
Illinois Municipal Retirement	59,136	61,805
Liability & Compensation Insurance	59,576	46,337
Social Security	71,520	61,450
Land Acquisition	22,701	25,001
Public Accounts Audit	23,708	15,739
Total	**2,568,167**	**2,234,028**

Proprietary Enterprise Funds – Working Capital	2014 Projected	2015 Projected
Golf*	TBD	TBD
Museum of the Grand Prairie Store	23,999	24,759
Total	**TBD**	**TBD**

2014 BUDGETARY HIGHLIGHTS

The District's 2014 working budget originally projected $5.4 million in expenditures and $5.4 million. Projections as of December 10, 2014 indicated that the District will pay approximately $5.3 million and receive total receipts of $5.1 million.

Expected District revenues will be under budget approximately $300,00 primarily because of an expected $110,000 shortfall in 2014 golf revenues versus expenditures, $92,640 Kickapoo match donations that did not matchup and $57,571 in a delayed grant reimbursement for the Museum of the Grand Prairie.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the beginning of 2014, the District had $16.7 million invested in a broad range of capital assets (see Table 1 below). The net value of the District's assets is expected to increase as below:

Table 1 Capital Assets at 2014 Year End

(Net of Depreciation, in Millions)

	2013 Totals	2014 Adjustments	2014 Totals
Land	$ 8.9	$ 0.1	$ 9.0
Land Improvements	$ 1.4	$ 0.1	$ 1.5
Building Improvements	$ 3.4	$ 0.1	$ 3.5
Equipment and Vehicles	$ 0.8	$ -	$ 0.8
Infrastructure	$ 2.2	$ -0.1	$ 2.1
Totals	**$ 16.7**	**$ 0.2**	**$ 16.9**

This year's major capital projects or acquisitions included (in thousands)

Sylvester Woods Addition	165.00

Bonded Debt
At 2014 year-end, the District will have bonded debt as listed in the following table.

Table 2 Outstanding Debt at Year-end
(In Thousands)

	Governmental Activities	Business-type Activities	Total Primary Government
Capital Projects Bonded Indebtednes	656.1	-	$ 656.1

The District 2011 Bond issue funded the Museum of the Grand Prairie Education/Collections Center and for general District-wide capital projects for the 2012-2014 fiscal years. The District paid the third principal payment of $191,000 with $15,748 debt service in 2014. From FY2015 to FY2021 bond payments for the Museum bond will total approximately $80,000 annually.

In 2014 the District issued a general obligation bond that generated $144,600 in bond proceeds. Debt service for 2014 on this bond totaled $8520 with the balance due in 2015.

2015 Budget
CCFPD's 2015 budget anticipates expenditures of $5,181,290 on $4,847,911 million in revenues.* Therefore the 2015 working budget expends $333,379 more than its revenues. District reserves are planned to be reduced by $267,954 to expend the Projects Fund this year, $60,000 for Willow Pond Engineering and $50,000 for the Kickapoo Rail Trail master plan. The Projects Fund will be replenished in January 2016 with bond proceeds for the 2016 and 2017 fiscal years. The Willow Pond Engineering project costs will be reimbursed by the Farm Fund. Projects and the balances that will carry over into the 2015 fiscal year are:

$ 50,000 – Kickapoo Master Plan
35,162 – Kickapoo Rail Trail Engineering

Significant expenditures proposed for 2015 include:
$2,227,563 - Wages and Salaries 72 FTE
300,504 - Health Insurance
238,200 - Museum Large Artifact Storage
222,613 - Capital Equipment
220,837 - Bond Payment
214,346 - IMRF Pension Contributions
88,820 - Park District Risk Management – Insurance
65,000 - Pt. Pleasant ADA Trail Shop Expansion
60,000 - Willow Pond Engineering
60,000 - Middle Fork Sealcoating
50,000 - Kickapoo Trail Master Plan

*****Financials include an estimated $740,860 each for 2015 Golf revenues and expenditures. The Golf budget will be revisited and presented separately as a budget request at the January Board meeting.

CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT
SUMMARY OF ALL FUNDS -- FISCAL YEAR 2015

CASH BASIS

	FUND BALANCES 1/1/2014	Projected BALANCE 12/31/2014	PROJECTED PROPERTY TAXES FY 2015	PROJECTED Other REVENUE FY 2015	PROJECTED EXPENDITURES FY 2015	2015 TRANSFERS INTO	2015 TRANSFERS OUT OF	PROJECTED BALANCE 12/31/2015
CORPORATE FUND	$ 1,239,649	$ 1,562,955	$ 2,061,143	$ 198,470	$ 2,259,596	$ -	$ -	$ 1,562,972
IMPROVEMENTS FUND	$ 455,134	$ 500,445	$ 750,654	$ 63,230	$ 782,848	$ -	$ 85,000	$ 446,481
GOLF COURSE FUND *	$ 868	$ -	$ -	$ 740,860	$ 740,860	$ -	$ -	$ -
GENERAL STORE FUND *	$ 21,130	$ 23,999	$ -	$ 13,760	$ 13,000	$ -	$ -	$ 24,759
INSURANCE FUND	$ 49,504	$ 59,576	$ 93,073	$ 3,510	$ 109,822	$ -	$ -	$ 46,337
IMRF (RETIREMENT FUND)	$ 86,767	$ 59,136	$ 205,087	$ 11,928	$ 214,346	$ -	$ -	$ 61,805
AUDIT FUND	$ 17,213	$ 23,708	$ 17,226	$ 5	$ 25,200	$ -	$ -	$ 15,739
SOCIAL SECURITY FUND	$ 51,702	$ 71,520	$ 164,049	$ 25	$ 174,144	$ -	$ -	$ 61,450
BOND FUND	$ -	$ 172	$ 220,837	$ 10	$ 220,837	$ -	$ -	$ 182
PROJECTS FUND	$ 275,700	$ 267,954	$ -	$ 289,044	$ 627,937	$ 85,000	$ -	$ 14,061
LAND ACQUISITION FUND	$ 23,676	$ 22,701	$ -	$ 15,000	$ 12,700	$ -	$ -	$ 25,001
ALL FUNDS	**$2,221,343**	**$ 2,592,166**	**$3,512,069**	**$1,335,842**	**$ 5,181,290**	**$ 85,000**	**$ 85,000**	**$ 2,258,787**

* Enterprise (or Proprietary) Funds are for businesses operated by the District and do not receive tax support for their operations. Golf and the Museum General Store are Enterprise Funds. All other funds are Government-Wide.

Funds Summary - updated 12/11/2014

FUND DESCRIPTION	2013 BUDGETED	2013 ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
REVENUES						
Corporate Fund	1,972,915	2,116,829	2,119,803	2,055,659	2,154,465	2,259,613
Construction & Resources Fund	769,544	801,917	795,978	715,532	775,564	813,884
Golf Fund	789,604	709,516	779,937	534,398	701,957	740,860
Museum Fund	8,055	12,995	13,010	9,070	12,337	13,760
Risk Management	127,719	74,414	118,515	112,359	115,829	96,583
IMRF	175,515	224,378	220,039	217,446	223,439	217,015
Audit Fund	25,069	24,546	32,505	27,295	27,948	17,231
Social Security Fund	175,486	108,048	170,025	166,947	169,742	164,074
General Obligation Bond Fund	207,809	204,342	217,624	218,046	223,583	220,847
Capital Projects Fund	523,365	108,963	635,342	453,800	522,231	289,044
Land Acquisition Fund	57,195	533,899	272,699	364,322	488,342	15,000
TOTAL REVENUE	4,832,276	4,919,847	5,375,477	4,874,874	5,415,437	4,847,911

FUND DESCRIPTION	2013 BUDGETED	2013 ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
EXPENDITURES						
Corporate Fund	2,148,950	1,746,652	2,117,079	1,610,166	2,114,827	2,259,596
Construction & Resources Fund	759,691	732,827	823,702	517,577	690,870	782,848
Golf Fund	881,615	829,225	778,258	601,960	786,558	740,860
Museum Fund	8,530	9,541	13,000	7,515	11,461	13,000
Risk Management	86,276	110,742	118,500	80,549	99,050	109,822
IMRF	193,804	179,373	216,664	173,899	223,859	214,346
Audit Fund	19,988	22,519	21,400	21,500	21,500	25,200
Social Security Fund	143,983	145,676	162,543	110,013	150,213	174,144
General Obligation Bond Fund	495	515	209,848	12,873	212,648	220,837
Capital Projects Fund	49,079	132,826	641,439	343,720	567,264	627,937
Land Acquisition Fund	91,271	639,459	300,500	170,298	171,260	12,700
TOTAL EXPENDITURES	4,383,682	4,549,355	5,402,933	3,650,070	5,049,510	5,181,290

FUND DESCRIPTION	2013 BUDGETED	2013 ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
TOTAL REVENUE	4,832,276	4,919,847	5,375,477	4,874,874	5,415,437	4,847,911
TOTAL EXPENDITURES	4,383,682	4,549,355	5,402,933	3,650,070	5,049,510	5,181,290
SURPLUS (DEFICIT)	448,594	370,492	(27,456)	1,224,804	365,927	(333,379)

Major Operating Funds

Corporate (General) Fund

Improvements and Developments (Construction) Fund

Golf Fund

Corporate (General) Fund

Purpose: The Corporate (General) fund is the primary operating fund of the District.

Objective: Provide for the operating costs of District preserves, Museum and Education and administrative and support programs.

Activity: Recreational activities on five forest preserves, grounds and facility maintenance, and access to District natural and cultural resources and education

Description: Regarding the Corporate Fund, the Downstate Forest Preserve Act specifies:

> "In forest preserve districts with a population of less than 3,000,000, the amount of taxes levied for general corporate purposes for a fiscal year may not exceed the rate of .06% of the value, as equalized or assessed by the Department of Revenue, of the taxable property therein."
>
> "The district has the power to levy and collect taxes on all the taxable property in the district for any corporate purpose. As an example, the board may collect funds to make building repairs and improvements. The district also has the authority to levy taxes in excess of what the anticipated cost is to fund such projects. Taxes must be levied by an ordinance, a certified copy of which must be filed with the county clerk no later than the last Tuesday in December of each year. A failure to file the tax levy ordinance on time may result in the clerk refusing to extend the district's levy. The aggregate amount of taxes levied for corporate purposes in any year must not exceed the rate of .06% (70 ILCS 805/13.1)"

The Corporate Fund provides for the annual operational costs for the following departments: Administration, Lake of the Woods, Homer Lake, Middle Fork, Museum of the Grand Prairie, Home Lake Interpretive Center, Public Relations and Volunteer Program.

This fund is used to account for all District activities except those legally or administratively required to be accounted for in other funds.

Cost: $2,259,596 including 23 full – time, 12 part – time, and approximately 25 seasonal employees

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE							0
REVENUES							
Taxes							
01-01-41-00-0101	Property Taxes	524,827	576,087	571,496	572,377	579,654	518,780
01-01-41-00-0102	Personal Prop Replacement Tax	141,146	155,884	146,331	126,995	152,394	155,494
TOTAL Taxes		665,973	731,971	717,827	699,372	732,048	674,274
Grants & Donations							
01-01-48-52-0300	Donations	0	0	0	0	0	10,000
TOTAL Grants & Donations		0	0	0	0	0	10,000
Miscellaneous Revenues							
01-01-49-00-0200	Interest Income	1,896	1,251	250	457	549	550
01-01-49-00-0450	Miscellaneous Revenues	845	162	100	789	0	200
01-01-49-00-0451	Misc Prior Year Revenues	0	0	0	527	633	0
01-01-49-00-0455	Fishing Licenses	54	45	50	48	57	50
01-01-49-00-0603	Fixed Asset Sales	0	31,858	21,500	12,096	11,096	12,500
TOTAL Miscellaneous Revenues		2,795	33,316	21,900	12,339	12,335	13,300
Taxes							
01-02-41-00-0101	Property Taxes	88,986	139,599	143,478	139,365	143,478	166,699
TOTAL Taxes		88,986	139,599	143,478	139,365	143,478	166,699
User Fees							
01-02-42-13-0400	Freedom Fest	0	0	11,000	10,141	10,141	11,000
TOTAL User Fees		0	0	11,000	10,141	10,141	11,000
Taxes							
01-03-41-00-0101	Property Taxes	328,798	281,858	282,019	273,934	282,019	325,044
TOTAL Taxes		328,798	281,858	282,019	273,934	282,019	325,044
User Fees							
01-03-42-11-0900	Lake of the Woods P1 Pavilion	16,730	22,126	19,857	15,650	18,780	19,722
01-03-42-11-0905	Elk's Lake P2 Pavilion	14,855	13,904	15,814	17,155	20,586	14,572
01-03-42-11-0910	Swiss Valley Shelter	2,430	2,260	2,115	2,385	2,862	2,160
01-03-42-11-0915	Sycamore Hollow Shelter	765	1,535	1,215	1,570	1,884	1,536
01-03-42-11-0920	Izaak Walton Cabin	4,795	7,350	5,930	4,560	5,472	6,573
01-03-42-11-0925	Riverview Retreat Center	2,936	2,120	2,285	3,115	3,738	2,331
01-03-42-11-0930	Rotary Hill Shelter	4,085	4,565	4,615	4,930	5,916	5,050
01-03-42-14-0600	Boat Rentals	2,604	7,147	5,669	6,900	8,280	5,460
TOTAL User Fees		49,200	61,007	57,500	56,265	67,518	57,404

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Merchandise & Sales							
01-03-47-00-0860	Vending	568	217	389	280	336	266
TOTAL Merchandise & Sales		568	217	389	280	336	266
Miscellaneous Revenues							
01-03-49-00-0450	Miscellaneous Revenues	1,152	567	800	808	969	500
TOTAL Miscellaneous Revenues		1,152	567	800	808	969	500
Taxes							
01-06-41-00-0101	Property Taxes	153,305	160,848	167,395	162,596	167,395	196,316
TOTAL Taxes		153,305	160,848	167,395	162,596	167,395	196,316
User Fees							
01-06-42-11-0950	Activity Center	6,330	6,070	5,000	2,115	2,538	5,000
01-06-42-12-0700	Camping Fees	43,192	48,860	37,800	48,883	58,659	45,090
TOTAL User Fees		49,522	54,930	42,800	50,998	61,197	50,090
Merchandise & Sales							
01-06-47-12-0850	Camp Store	1,786	1,538	1,600	1,104	1,325	1,400
01-06-47-12-0855	Wood & Ice Sales	2,902	3,983	4,000	4,822	5,786	3,900
01-06-47-12-0860	Vending	175	0	150	0	0	0
TOTAL Merchandise & Sales		4,863	5,521	5,750	5,926	7,111	5,300
Miscellaneous Revenues							
01-06-49-00-0450	Miscellaneous Revenues	16	7	0	7	9	0
TOTAL Miscellaneous Revenues		(16)	7	0	7	9	0
Taxes							
01-07-41-00-0101	Property Taxes	163,908	174,375	176,280	171,226	176,280	190,064
TOTAL Taxes		163,908	174,375	176,280	171,226	176,280	190,064
User Fees							
01-07-42-11-0970	Walnut Hill Shelter	2,860	3,190	3,000	3,375	4,050	3,500
01-07-42-11-0975	Salt Fork Center	16,995	17,210	16,000	16,335	19,602	17,500
TOTAL User Fees		19,855	20,400	19,000	19,710	23,652	21,000
Merchandise & Sales							
01-07-47-00-0860	Vending	252	289	200	189	226	200
TOTAL Merchandise & Sales		252	289	200	189	226	200

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Miscellaneous Revenues							
01-07-49-00-0450	Miscellaneous Revenues	506	203	0	148	178	0
TOTAL Miscellaneous Revenues		506	203	0	148	178	0
Taxes							
01-08-41-00-0101	Property Taxes	235,413	236,612	240,719	233,818	240,719	295,610
TOTAL Taxes		235,413	236,612	240,719	233,818	240,719	295,610
User Fees							
01-08-42-13-0405	School Programs	12,694	13,960	12,500	7,474	8,968	13,000
01-08-42-13-0410	Take Me Fishing Event	0	200	200	0	0	0
01-08-42-13-0415	Migration Festival	250	450	450	250	300	0
01-08-42-13-0425	Prairie Stories	0	200	200	0	0	0
01-08-42-13-0430	Other Program Fees	10,960	15,297	10,000	11,048	13,258	10,500
01-08-42-13-0435	Raptors at Campground	0	0	260	0	0	0
01-08-42-13-0445	Concert Series	0	200	200	0	0	0
01-08-42-13-0460	Wilderness Living Skills	0	1,750	1,750	0	0	0
TOTAL User Fees		23,904	32,057	25,560	18,772	22,526	23,500
Grants & Donations							
01-08-48-52-0300	Gifts & Donations	6,787	3,687	4,000	3,831	4,597	4,000
01-08-48-52-0310	Friends Program	275	0	500	25	30	0
01-08-48-52-0440	CFECI - Teacher Workshop	0	2,700	0	0	0	0
01-08-48-52-4010	Natural Playscape Prgrms Mktg	0	0	0	0	0	0
TOTAL Grants & Donations		7,062	6,387	4,500	3,856	4,627	4,000
Miscellaneous Revenues							
01-08-49-00-0450	Miscellaneous Revenues	315	76	0	45	55	0
TOTAL Miscellaneous Revenues		315	76	0	45	55	0
Taxes							
01-09-41-00-0101	Property Taxes	160,774	161,191	182,767	177,527	182,767	192,748
TOTAL Taxes		160,774	161,191	182,767	177,527	182,767	192,748
User Fees							
01-09-42-13-0465	Earth Skills Registration	0	0	0	0	0	2,000
TOTAL User Fees		0	0	0	0	0	2,000
Taxes							
01-18-41-00-0101	Property Taxes	15,780	13,608	18,879	18,337	18,879	20,384
TOTAL Taxes		15,780	13,608	18,879	18,337	18,879	20,384

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Grants & Donations							
01-18-48-52-4010	Natural Playscape Stewards	0	1,790	1,040	0	0	0
TOTAL Grants & Donations		0	1,790	1,040	0	0	0
TOTAL REVENUE		1,972,915	2,116,829	2,119,803	2,055,659	2,154,465	2,259,699
EXPENSES							
Administration		887,967	518,242	737,010	606,577	772,870	697,472
Public Relations		87,575	139,382	154,477	124,347	157,075	177,699
Lake of the Woods FP		372,119	319,043	340,707	245,438	327,131	383,214
Middle Fork Forest Preserve		201,253	203,505	215,944	155,292	205,929	251,706
Homer Lake Forest Preserve		169,605	181,387	195,479	138,364	192,443	211,263
Museum and Education		262,226	213,471	270,777	193,034	264,290	323,110
Homer Lake Interpretive Center		158,426	162,568	182,766	133,719	177,183	194,748
Volunteers		9,779	9,054	19,919	13,395	17,906	20,384
TOTAL EXPENSES -- ALL DEPARTMENTS		2,148,950	1,746,652	2,117,079	1,610,166	2,114,827	2,259,596
TOTAL FUND REVENUES & BEG. BALANCE		1,972,915	2,116,829	2,119,803	2,055,659	2,154,465	2,259,699
TOTAL FUND EXPENSES		2,148,950	1,746,652	2,117,079	1,610,166	2,114,827	2,259,596
FUND SURPLUS (DEFICIT)		(176,035)	370,177	2,724	445,493	39,638	103

Improvements and Development (Construction) Fund

Purpose: Provides for constructing, restoring, reconditioning, reconstructing, and acquiring improvements and the development of the forests and lands for the District.

Objective: Provide for the annual operational costs that support construction and rehabilitation of District facilities.

Activity: Capital project plans, cost estimating, specifications, bid handing, internal project construction, rehabilitation and restoration and preservation of District lands and waters.

Description: The Improvements and Development Fund is established in the Downstate Forest Preserve District Act, which states:

> "…in forest preserve districts having a population of 100,000 or more but less than 3,000,000, the board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements and for the development of the forests and lands of such district, the amount of which tax each fiscal year shall be extended at a rate not to exceed .025% of the assessed value of all taxable property..."

This fund is differentiated from the Capital Projects Fund in that the Improvements and Development Fund pays for the labor and support expenses for departments engaged in constructing, restoring, reconditioning, reconstructing and acquiring improvements and the development of the District lands and facilities.

Departments comprising this fund are Natural Resources, Botanic Gardens, Construction, and Planning.

Cost: $782,848 including ten full-time, two part–time and four seasonal employees

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE							0
REVENUES							
Property Taxes							
02-10-41-00-0101	Property Taxes	131,941	138,042	142,201	138,254	141,490	118,754
TOTAL Property Taxes		131,941	138,042	142,201	138,254	141,490	118,754
User Fees							
02-10-42-14-0610	Garden Weddings	5,649	4,919	5,880	5,989	7,186	6,948
TOTAL User Fees		5,649	4,919	5,880	5,989	7,186	6,948
Grants & Donations							
02-10-48-52-0300	Gifts & Donations	5,000	0	0	130	0	0
TOTAL Grants & Donations		5,000	0	0	(130)	0	0
Miscellaneous Revenues							
02-10-49-00-0450	Miscellaneous Revenues	50	0	50	0	0	0
TOTAL Miscellaneous Revenues		50	0	50	0	0	0
Merchandise & Sales							
02-11-47-15-0890	Crop Share	61,086	55,689	55,000	0	35,000	51,032
TOTAL Merchandise & Sales		61,086	55,689	55,000	0	35,000	51,032
Grants & Donations							
02-11-48-50-0475	Conservation Reserve Program	24,028	8,792	5,000	0	7,190	5,000
TOTAL Grants & Donations		24,028	8,792	5,000	0	7,190	5,000
Miscellaneous Revenues							
02-11-49-00-0450	Miscellaneous Revenues	0	0	0	0	0	0
TOTAL Miscellaneous Revenues		0	0	0	0	0	0
Taxes							
02-12-41-00-0101	Property Taxes	184,587	234,574	203,041	197,504	202,026	211,840
TOTAL Taxes		184,587	234,574	203,041	197,504	202,026	211,840
Miscellaneous Revenues							
02-12-49-00-0200	Interest Income	407	102	250	32	39	250
02-12-49-00-0450	Miscellaneous Revenues	0	0	0	0	0	0
TOTAL Miscellaneous Revenues		407	102	250	32	39	250

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2012-- ACTUAL	--2013-- ACTUAL	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Property Taxes							
02-13-41-00-0101	Property Taxes	155,325	154,483	159,035	154,621	158,240	175,290
02-14-41-00-0101	Property Taxes	201,471	205,316	225,521	219,262	224,393	244,766
TOTAL Property Taxes		356,796	359,799	384,556	373,883	382,633	420,056
TOTAL REVENUE		769,544	801,917	795,978	715,532	775,564	813,880
EXPENSES							
Botanic Garden		126,482	121,234	148,131	94,965	129,187	125,702
Farm		85,113	58,401	77,000	24,221	24,221	25,000
Planning		198,199	189,301	214,018	128,661	163,771	212,090
Construction		153,516	149,628	159,033	115,964	159,528	175,290
Natural Resources		196,381	214,263	225,520	153,766	214,163	244,766
TOTAL EXPENSES -- ALL DEPARTMENTS		759,691	732,827	823,702	517,577	690,870	782,848
TOTAL FUND REVENUES & BEG. BALANCE		769,544	801,917	795,978	715,532	775,564	813,880
TOTAL FUND EXPENSES		759,691	732,827	823,702	517,577	690,870	782,848
FUND SURPLUS (DEFICIT)		9,853	69,090	(27,724)	197,955	84,694	31,032

Golf Course Fund

The proposed working budget for the Golf Course fund will be submitted for review and approval at the January Board meeting.

Operating Departments – Sites

Natural Resources

- Natural Resources
- Farm

Museum and Education

- Museum of the Grand Prairie
- Homer Lake Interpretive Center
- Museum Store

Site Departments

- Lake of the Woods
- Botanic Garden
- Middle Fork
- Homer Lake

Natural Resources Department

Goal: Stewardship and conservation of Champaign County's natural resources, particularly the public open spaces at Homer Lake, Lake of the Woods, Middle Fork, River Bend, Sangamon River Forest Preserves, and along the Kickapoo Rail Trail corridor.

Objective: Management of invasive plants; prairie and savanna restoration; reforestation; prescribed burns, seed collection, herbicide application; and serving as community resource regarding local flora and fauna and as DNR contact for fisheries, lake, river and pond management

Changes for 2015: Natural Resources will engage an engineering vendor to design rehabilitation specifications for Middle Fork's Willow Pond.

Description: The Natural Resources Department is based at Lake of the Woods Forest Preserve in Mahomet and operates at all Champaign County Forest Preserve sites. The department is comprised of four full-time staff members: the Director of Natural Resources and three Natural Resources Technicians. The director allots a majority of work time to administrative duties, while the technicians are primarily responsible for field work. Staff education and experience in fields such as forestry, wildlife biology, parks and recreation, and human dimensions of natural resources contribute to dynamic decision making regarding best management practices for the conservation, restoration, and recreation of ecologically and culturally important natural areas of Champaign County.

In addition to the full time staff, the Natural Resources Department regularly fills a part time position. This position may be a season worker, intern, or related to a special project. Past special projects have included mapping, assessment of sustainable practices, and tree inventories.

Minor annual activities include: managing research requests requiring access to District sites; development of education materials; managing the Honorary and Memorial Tree program: Assisting with hazardous and other tree removal; Participating as a sponsor / leader with the East Central Illinois master naturalist; and working with volunteers, schools and the public to promote effective stewardship of Champaign County green space.

At least once a year, the Natural Resources Department contracts with a company or individual to complete arborist work, exotic species removal, seed collection or other specialized work.

Cost: $244,766 for stewardship and conservation of District lands and waters, including four full-time positions and one part-time position.

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Natural Resources					
REVENUES					
Property Taxes					
General					
02-14-41-00-0101	Property Taxes	225,521	219,262	224,393	244,766
TOTAL General		225,521	219,262	224,393	244,766
TOTAL Property Taxes		225,521	219,262	224,393	244,766
TOTAL REVENUES: Natural Resources		225,521	219,262	224,393	244,766
EXPENSES					
Salary & Wages					
General					
02-14-50-00-1000	Full-Time Personnel	153,210	103,871	145,568	166,584
02-14-50-00-1010	Part-Time Personnel	9,232	8,181	9,232	9,056
02-14-50-00-1030	Health Insurance	25,296	18,445	23,188	31,632
02-14-50-00-1040	Dental Insurance	1,782	1,280	1,536	1,594
02-14-50-00-1050	Life Insurance	300	151	285	300
02-14-50-00-1065	Voluntary Benefit Deductions	0	119	0	0
02-14-50-00-1090	Uniforms	800	446	800	800
TOTAL General		190,620	132,493	180,609	209,966
TOTAL Salary & Wages		190,620	132,493	180,609	209,966
Commodities & Supplies					
General					
02-14-51-00-0101	Supplies	10,000	5,098	7,500	9,000
02-14-51-00-0120	Gasoline	4,500	3,479	4,175	4,500
02-14-51-00-0125	Diesel Fuel	4,500	2,967	3,560	4,500
TOTAL General		19,000	11,544	15,235	18,000
TOTAL Commodities & Supplies		19,000	11,544	15,235	18,000
Utilities					
General					
02-14-52-00-0130	Heating Fuel	1,200	1,462	1,754	1,750
02-14-52-00-0210	Electric	1,400	950	1,340	1,200
02-14-52-00-0220	Telephone	300	22	26	50
TOTAL General		2,900	2,434	3,120	3,000
TOTAL Utilities		2,900	2,434	3,120	3,000

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Natural Resources					
Other Services					
General					
02-14-53-00-0201	Contractual/Professional	5,000	2,824	3,389	5,000
02-14-53-00-0205	Conferences/Dues/Workshops	3,500	1,800	3,500	3,800
02-14-53-00-0500	Equipment Repair	4,500	2,671	8,310	5,000
TOTAL General		13,000	7,295	15,199	13,800
TOTAL Other Services		13,000	7,295	15,199	13,800
TOTAL Natural Resources		225,520	153,766	214,163	244,766
TOTAL REVENUES		225,521	219,262	224,393	244,766
TOTAL EXPENSES		225,520	153,766	214,163	244,766
SURPLUS (DEFICIT)		1	65,496	10,230	0

District Farm Operations

Goals: Support Natural Resource management through sustainable farm operations.
Prevent invasive plant species from dominating fallow fields.

Objective: Increase restored District acreage for prairie, savannah, woodlands and wetlands.

Description: The District began managing and operating farmland during the 1980s after purchasing acreage that became the Middle Fork Forest Preserve. In its 2013 report to the Farm Services Agency, the District reported a total of 788 farm acres across three District preserves, including 230 acres of mixed forage, 191 acres planted in corn and soybeans, 184 acres of mixed grasses, and 182 acres in the Conservation Reserve Program. Approximately 20% of total District acreage is considered to be farmland by the US Department of Agriculture.

Since 1991, Larry Roberts has farmed the 191.2 acres of row crop agriculture at Middle Fork Forest Preserve. This operation has grossed an average of $53,865 from 2009 to 2012. Average expenses for the same time period were $19,178. The District's net revenue for this period equals $182/acre. The Middle Fork Farm expenses and revenues are equally shared between Mr. Roberts and the District. For 2013 net revenue equals $186 per acre.

In 2009 the Board of Commissioners dedicated the farm and Conservation Reserve Program (CRP) revenues to support of District resource management. The Farm Reserve balance as of January 1, 2014 was $92,760 and the projected year end 2014 balance is $89,683. Higher expenses in 2013 (more Natural Resources projects and repayment of 9,263 for a 2012 Farm Services Agency error) are the reason the reserve will decrease slightly.

2014 Farm Reserve	**$92,760**
2014 Revenues:	$58,144 **(**Farm = $50,954 CRP = $7,190)
2014 Expenses:	$24,221 for seed, fertilizer, and herbicide
	37,000 estimated support Natural Resource Projects
	-$ 3,077 Total 2014 Transactions
Projected 2015 Farm Reserve:	**$89,683**

In 1997 the District enrolled 64 acres, also at Middle Fork, into the federal Conservation Reserve Program. This voluntary program pays farmers to remove environmentally sensitive land from agriculture production and plant species that will improve environmental health and quality. The CRP long-term goals are to re-establish valuable land cover, improve water quality, prevent soil erosion, and reduce loss of wildlife habitat. In 2002 the District enrolled 59 acres in CRP at River Bend and Middle Fork. In 2008 the purchase of the Cook property (now Sangamon River Forest Preserve) added another 59 acres which Mr. Cook had previously enrolled in CRP. Since 1996 CRP payments to the District have averaged $11,871 each year. Expired CRP tracts are the reason for the decrease in CRP payments. Staff have made application to renew the lapsed Middle Fork and Sangamon River tracts.

Cost: $25,000 for seed, fertilizer and herbicide for 2015 farm operations.

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
Farm					
REVENUES					
Merchandise & Sales					
Farm					
02-11-47-15-0890	Crop Share	55,000	0	35,000	51,032
TOTAL Farm		55,000	0	35,000	51,032
TOTAL Merchandise & Sales		55,000	0	35,000	51,032
Grants & Donations					
Federal					
02-11-48-50-0475	Conservation Reserve Program	5,000	0	7,190	5,000
TOTAL Federal		5,000	0	7,190	5,000
TOTAL Grants & Donations		5,000	0	7,190	5,000
Miscellaneous Revenues					
General					
02-11-49-00-0450	Miscellaneous Revenues	0	0	0	0
TOTAL General		0	0	0	0
TOTAL Miscellaneous Revenues		0	0	0	0
TOTAL REVENUES: Farm		60,000	0	42,190	56,032
EXPENSES					
Commodities & Supplies					
General					
02-11-51-00-0101	Supplies	25,000	24,221	24,221	25,000
TOTAL General		25,000	24,221	24,221	25,000
TOTAL Commodities & Supplies		25,000	24,221	24,221	25,000
Miscellaneous Expenses					
General					
02-11-59-00-0450	Miscellaneous Expenses	0	0	0	0
02-11-59-00-9999	Transfer to Projects	52,000	0	0	0
TOTAL General		52,000	0	0	0
TOTAL Miscellaneous Expenses		52,000	0	0	0
TOTAL Farm		77,000	24,221	24,221	25,000
TOTAL REVENUES		60,000	0	42,190	56,032
TOTAL EXPENSES		77,000	24,221	24,221	25,000
SURPLUS (DEFICIT)		(17,000)	(24,221)	17,969	31,032

Museum and Education Department

Goal: Collect, preserve and interpret the natural and cultural history of Champaign County and East Central Illinois.

Objective: Inspire our audiences with a sense of connectedness and stewardship of their natural and cultural world.

Changes for 2015: This 2015 Budget request transfers the Garden Educator position and it's seasonal to the Museum budget, having been within the HLIC budget for several years. There is a small increase in the HLIC's part-time budget; to allow us to combine 3 short-term seasonal positions into one position that works May-Nov. There are small increases in the supply budget to cover new educational initiatives and exhibit expenses incurred with the opening of the Grand Prairie Story. There is a small increase ($500) in the honorarium budget as well, to cover the cost of two concerts at Homer Lake.

Description: The Museum & Education Department serves over 26,000 people annually. It consists of staff and volunteers, facilities, and collections throughout the preserves. Each day, we teach someone something new, inspire a new passion or hobby, and bring people closer to their natural and cultural heritage – building lifetime memories as well as an understanding of the District's mission.

The Department is committed to following recognized best practices in its field. The Museum of the Grand Prairie has been accredited by the American Alliance of Museums since 1972, and the Department regularly references best practices from organizations such as the National Association for Interpretation, the National Association for Museum Exhibitions and the National Park Service. Staff alsomaintain professional certifications and regularly attend professional development in their subject areas. In addition, school programs are aligned to the latest state and national learning standards.

We provide integrated interpretation across disciplines, as guided by the Interpretive Plan. A unified mission and vision that incorporates natural and cultural history enables us to collaborate closely among staff, sharing expertise. We also routinely partner with like-minded organizations. These efforts have strengthened exhibits and programs throughout the department and expanded the District's reach into the community. These include:

- Programs for schools and homeschoolers are offered throughout the year. Teacher workshops are offered routinely.
- Public programs for all ages are conducted throughout the year at District sites and offsite.
- Summer camps are conducted each June-July. Recent new additions include Shutterbugs and Archaeology camps.
- Exhibits at the Museum and Interpretive Center include permanent, annual, and special exhibits.

- A Trailside Interpretive Plan (completed in 2011), guides the development of trailside exhibits throughout the District.

In sum, we provide a range of services, including interpretation through a variety of media (e.g. indoor and outdoor exhibits, programs, trailside signage, web-based materials, etc.), loan resources, research opportunities, volunteer opportunities, internships, and continuing professional development opportunities. Taken as a whole, these services integrate the natural and cultural history of the Grand Prairie region to tell a cohesive and compelling story.

Museum of the Grand Prairie

Description: The Museum of the Grand Prairie, opened in 1968, has provided cultural and historical interpretation and educational programs to the people of Champaign County and beyond through the CCFPD for 45 years. In 2011, the name and scope of the museum's interpretation expanded to include natural history as well.

The Museum is open 7 days a week, 10 months per year with extended hours in the summer. We see over 8000 visitors, and an additional 4000 schoolchildren per year who enjoy our exhibits and programs. The museum runs a Gift Shop, the proceeds of which support the educational programming of the Museum and Education Department. Both attendance and proceeds have been on the increase for the last two years. The museum houses over 12,000 square feet of exhibit space with three permanent exhibits, several small temporary exhibits, and an annual special exhibit. Special exhibits provide an opportunity for community collaborations and focused study of a particular aspect of local natural and cultural history.

The museum's collection holds over 25,000 objects, archives, books, photographs and archaeological collections. These pieces are housed in optimum climactic conditions, and stewarded with a Collections Policy which determines what items will be collected and how how incoming and outgoing loans are handled; under what circumstances deaccessioning will take place. The collections are managed by our registrar governed with our Collections Procedures Manual, which lays out how items are to be accessioned, handled, numbered, catalogued, and photographed. A Museum Advisory Committee, made up of community members and museum professionals, assists the museum in making decisions about the collections process including offers to the collection and deaccessioning from the collection.

Cost: $323,110 for Museum of the Grand Prairie operations includes four full – time, two professional part-time, and seasonal staff. NOTE: This 2015 Budget request transfers the Garden Educator position to the Museum budget, having been within the HLIC budget for several years.

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
Museum and Education					
REVENUES					
Taxes					
General					
01-08-41-00-0101	Property Taxes	240,719	233,818	240,719	295,610
TOTAL General		240,719	233,818	240,719	295,610
TOTAL Taxes		240,719	233,818	240,719	295,610
User Fees					
Events & Programs					
01-08-42-13-0405	School Programs	12,500	7,474	8,968	13,000
01-08-42-13-0410	Take Me Fishing Event	200	0	0	0
01-08-42-13-0415	Migration Festival	450	250	300	0
01-08-42-13-0425	Prairie Stories	200	0	0	0
01-08-42-13-0430	Other Program Fees	10,000	11,048	13,258	10,500
01-08-42-13-0435	Raptors at Campground	260	0	0	0
01-08-42-13-0445	Concert Series	200	0	0	0
01-08-42-13-0460	Wilderness Living Skills	1,750	0	0	0
TOTAL Events & Programs		25,560	18,772	22,526	23,500
TOTAL User Fees		25,560	18,772	22,526	23,500
Grants & Donations					
Private					
01-08-48-52-0300	Gifts & Donations	4,000	3,831	4,597	4,000
01-08-48-52-0310	Friends Program	500	25	30	0
01-08-48-52-0440	CFECI - Teacher Workshop	0	0	0	0
01-08-48-52-4010	Natural Playscape Prgrms Mktg	0	0	0	0
TOTAL Private		4,500	3,856	4,627	4,000
TOTAL Grants & Donations		4,500	3,856	4,627	4,000
Miscellaneous Revenues					
General					
01-08-49-00-0450	Miscellaneous Revenues	0	45	55	0
TOTAL General		0	45	55	0
TOTAL Miscellaneous Revenues		0	45	55	0
TOTAL REVENUES: Museum and Education		270,779	256,491	267,927	323,110
EXPENSES					

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Museum and Education					
Salary & Wages					
General					
01-08-50-00-1000	Full-Time Personnel	140,153	96,769	139,800	158,816
01-08-50-00-1010	Part-Time Personnel	57,441	41,775	59,103	78,739
01-08-50-00-1030	Health Insurance	24,242	19,499	23,398	31,632
01-08-50-00-1040	Dental Insurance	1,708	1,335	1,602	1,594
01-08-50-00-1050	Life Insurance	287	94	113	300
01-08-50-00-1065	Voluntary Benefit Deductions	0	217	260	0
01-08-50-00-1090	Uniforms	300	0	0	850
TOTAL General		224,131	159,689	224,276	271,931
TOTAL Salary & Wages		224,131	159,689	224,276	271,931
Commodities & Supplies					
General					
01-08-51-00-0101	Supplies	17,000	11,303	13,563	18,200
01-08-51-00-0120	Gasoline	400	326	391	600
TOTAL General		17,400	11,629	13,954	18,800
TOTAL Commodities & Supplies		17,400	11,629	13,954	18,800
Utilities					
General					
01-08-52-00-0130	Heating Fuel	6,600	6,583	7,900	6,600
01-08-52-00-0210	Electric	9,000	4,607	5,528	7,000
01-08-52-00-0220	Telephone	96	46	55	96
01-08-52-00-0230	Water/Sewer	360	311	373	500
TOTAL General		16,056	11,547	13,856	14,196
TOTAL Utilities		16,056	11,547	13,856	14,196
Other Services					
General					
01-08-53-00-0201	Contractual/Professional	5,430	6,366	7,639	9,648
01-08-53-00-0205	Conferences/Dues/Workshops	4,760	2,470	2,965	5,535
01-08-53-00-0500	Equipment Repair	3,000	1,333	1,600	3,000
TOTAL General		13,190	10,169	12,204	18,183
TOTAL Other Services		13,190	10,169	12,204	18,183
TOTAL Museum and Education		270,777	193,034	264,290	323,110
TOTAL REVENUES		270,779	256,491	267,927	323,110
TOTAL EXPENSES		270,777	193,034	264,290	323,110
SURPLUS (DEFICIT)		2	63,457	3,637	0

Homer Lake Interpretive Center

Description: The Homer Lake Interpretive Center (HLIC) and its staff are integral to the District's interpretive efforts and serves Homer Lake visitors (we are excited to say that both have seen growth in the past 5 years). For 32 years, the center and its staff have aligned our programs, exhibits and other services with the evolving principles of interpretation.

Staff conduct programs and interpretive projects at all District sites, while also serving visitors to Homer Lake. The Campground Naturalist (since 2007) reports to Middle Fork River Forest Preserve.

Visitation at the HLIC has more than doubled in the past five years; in 2013, visitation reached all-time record numbers, and 2014 trends are similar. The majority of visitors are adults, and most come from Champaign County. Program participants served, at Homer Lake and other sites, have also substantially increased (almost 3,000 added in the past few years).

Many of our visitors incorporate a visit to the Natural Playscape, and we have seen many new visitors come to us as a result of the playscape. By incorporating both in their visit to the preserve, visitors can plan a fun day for all ages that includes free play in nature to stoke their enthusiasm and curiosity, and opportunities to connect deeper with nature at the HLIC.

Looking ahead to the next museum accreditation cycle, in which the HLIC may participate as a satellite facility of the museum, we recently developed a database for the center's natural history collections, and numbered each item. Over 450 'biofacts' are housed at the HLIC.

Cost: $194,748 for Interpretive Center operations, including two full-time, two part-time and four seasonal staff.

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Homer Lake Interpretive Center					
REVENUES					
Taxes					
General					
01-09-41-00-0101	Property Taxes	182,767	177,527	182,767	192,748
TOTAL General		182,767	177,527	182,767	192,748
TOTAL Taxes		182,767	177,527	182,767	192,748
User Fees					
Events & Programs					
01-09-42-13-0465	Earth Skills Registration	0	0	0	2,000
TOTAL Events & Programs		0	0	0	2,000
TOTAL User Fees		0	0	0	2,000
TOTAL REVENUES: Homer Lake Interpretive Center		182,767	177,527	182,767	194,748
EXPENSES					
Salary & Wages					
General					
01-09-50-00-1000	Full-Time Personnel	75,789	53,720	75,789	87,541
01-09-50-00-1010	Part-Time Personnel	66,776	49,718	62,573	60,631
01-09-50-00-1030	Health Insurance	12,648	10,540	12,648	15,816
01-09-50-00-1040	Dental Insurance	891	671	805	797
01-09-50-00-1050	Life Insurance	150	199	150	150
01-09-50-00-1065	Voluntary Benefit Deductions	0	(44)	0	0
01-09-50-00-1090	Uniforms	600	96	96	600
TOTAL General		156,854	114,900	152,061	165,535
TOTAL Salary & Wages		156,854	114,900	152,061	165,535
Commodities & Supplies					
General					
01-09-51-00-0101	Supplies	9,944	6,143	9,944	10,160
01-09-51-00-0120	Gasoline	1,800	1,223	1,900	1,800
TOTAL General		11,744	7,366	11,844	11,960
TOTAL Commodities & Supplies		11,744	7,366	11,844	11,960

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Homer Lake Interpretive Center					
Utilities					
General					
01-09-52-00-0210	Electric	4,000	2,496	3,300	3,000
01-09-52-00-0220	Telephone	1,140	753	904	1,200
01-09-52-00-0240	Connectivity & IT Services	240	190	240	240
TOTAL General		5,380	3,439	4,444	4,440
TOTAL Utilities		5,380	3,439	4,444	4,440
Other Services					
General					
01-09-53-00-0201	Contractual/Professional	2,108	1,837	2,205	2,218
01-09-53-00-0205	Conferences/Dues/Workshops	3,095	2,722	3,095	4,295
01-09-53-00-0500	Equipment Repair	350	388	466	350
TOTAL General		5,553	4,947	5,766	6,863
TOTAL Other Services		5,553	4,947	5,766	6,863
Miscellaneous Expenses					
Events & Programs					
01-09-59-13-0410	Take Me Fishing Event	1,000	901	901	1,000
01-09-59-13-0415	Migration Festival	375	301	302	475
01-09-59-13-0430	Raptors Campground Program	260	265	265	275
01-09-59-13-0440	Teacher Workshops	0	0	0	600
01-09-59-13-0460	Wilderness Living Skills	1,600	1,600	1,600	1,600
01-09-59-13-0465	Earth Skills Workshop	0	0	0	2,000
TOTAL Events & Programs		3,235	3,067	3,068	5,950
TOTAL Miscellaneous Expenses		3,235	3,067	3,068	5,950
TOTAL Homer Lake Interpretive Center		182,766	133,719	177,183	194,748
TOTAL REVENUES		182,767	177,527	182,767	194,748
TOTAL EXPENSES		182,766	133,719	177,183	194,748
SURPLUS (DEFICIT)		1	43,808	5,584	0

Museum of the Grand Prairie Museum Store Fund

Goal: Accounts for sales and purchases at the Museum Store.

Objective: Provide gift shop items of interest to Museum patrons and relevant to the Museum's mission.

Changes for 2015: Purchase, display and sale of quality merchandise to Museum patrons.

Description: The Museum Store is the gift shop located in the Museum of the Grand Prairie.

The Museum Store Fund originally was operated by the Harvesters, the predecessor of the Forest Preserve Friends Foundation until 1983 when the District assumed responsibility. Museum Store assets then totaled $4,536 including cash on hand and store inventory.

The stated purpose of the Museum Store is to enhance and extend the visit *to* and thereby the educational and inspirational purpose *of* the museum visit by providing tangible objects related to the museum's mission for sale.

Under Generally Accepted Accounting Principles this fund is identified and operates as an Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the District is to have the costs of providing goods or services to the general public on a continuing basis financed or recovered primarily through user charges.

Any Museum Store cash surplus beyond that needed for a three month reserve has periodically been used for inexpensive improvements at the Museum. Because the fund balance has averaged an annual increase of only $2,174, insufficient for any significant operational support, the Museum Store Fund balance grew to $69,117 in 2011. In 2012 $40,000 of this balance was expended toward the purchase of the new collections storage system for the District.

Assets as of December 2013 totaled $32,224, including $11,0944 in inventory.

Cost: $13,000 for merchandise, promotions, payments to consignment artists and credit card services.

FUND: Museum Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Merchandise & Sales					
General					
04-00-47-00-0800	Merchandise Sales	12,250	8,997	12,250	13,000
04-00-47-00-0810	Consignment Sales	750	60	72	750
TOTAL General		13,000	9,057	12,322	13,750
TOTAL Merchandise & Sales		13,000	9,057	12,322	13,750
Miscellaneous Revenues					
General					
04-00-49-00-0200	Interest Income	10	2	2	10
04-00-49-00-0450	Miscellaneous Revenues	0	11	13	0
TOTAL General		10	13	15	10
TOTAL Miscellaneous Revenues		10	13	15	10
TOTAL REVENUES: General		13,010	9,070	12,337	13,760
EXPENSES					
Other Services					
General					
04-00-53-00-0300	Promotions/Advertising	2,000	0	2,000	2,000
TOTAL General		2,000	0	2,000	2,000
TOTAL Other Services		2,000	0	2,000	2,000
Merchandise					
General					
04-00-57-00-0800	Merchandise for Resale	7,500	6,199	7,439	7,900
04-00-57-00-0805	Specialty Merchandise	0	0	0	0
04-00-57-00-0810	Consignment Payments	500	48	500	500
04-00-57-00-0815	Credit Card Charges	500	449	539	600
TOTAL General		8,500	6,696	8,478	9,000
TOTAL Merchandise		8,500	6,696	8,478	9,000
Miscellaneous Expenses					
General					
04-00-59-00-0450	Miscellaneous Expenses	2,500	819	983	2,000
TOTAL General		2,500	819	983	2,000
TOTAL Miscellaneous Expenses		2,500	819	983	2,000

FUND: Museum Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
TOTAL General		13,000	7,515	11,461	13,000
TOTAL FUND REVENUES & BEG. BALANCE		13,010	9,070	12,337	13,760
TOTAL FUND EXPENSES		13,000	7,515	11,461	13,000
FUND SURPLUS (DEFICIT)		10	1,555	876	760

Operations and Maintenance for Lake of the Woods, River Bend and Sangamon River Forest Preserves

Purpose: Preserve, maintain, and operate the Lake of the Woods Forest Preserve Complex (including River Bend and Sangamon River) and its facilities for the patron enjoyment and recreation.

Objective: Protect, preserve and restore the flora, fauna, lands and waters in the Lake of the Woods Forest Preserve Complex (including River Bend and Sangamon River).

Description: The duties and responsibilities of the Operations and Maintenance (OPS) department include the general maintenance, service, and upkeep of the District's facilities and grounds at the Lake of the Woods (LOW), River Bend (RB) and Sangamon River (SR) preserves. This also includes the facility and grounds at the Riverview Retreat Center. Normal recurring duties include; Opening and closing procedures of grounds and facilities; Trash pickup, grill clean up and general housekeeping of offices and common areas; Mowing, trimming, and spraying of common areas and trails; Tree pruning and removal; Trail maintenance and development; Snow and ice removal on roads and sidewalks; Janitorial duties at rental facilities, free shelters, restrooms, and office buildings; Rental facility and Special Use Permits preparation and clean up (seven facilities); Administration of boat rental program; Monthly playground and facility inspections; Vehicle service and maintenance (27 vehicles) and Patrolling preserve, communicating District ordinances and answering patron questions.

Originating in 1948, Lake of the Woods Forest Preserve is the oldest preserve within the Champaign County Forest Preserve District. It consists of 900 acres that provide a number of natural resources, educational opportunities, and recreations activities. The OPS department inspects, services and upkeeps the following amenities: Lake of the Woods Pavilion (200 capacity enclosed rental facility); Elk's Lake Pavilion (200 capacity enclosed rental facility); Izaak Walton Cabin (32 capacity enclosed rental facility); River View Retreat Center – located at 428 Country Rd 2500 N, approximately 2 miles north of LOW (35 capacity enclosed rental facility with kitchen); Swiss Valley Shelter (90 capacity rental facility); Rotary Hill shelter (116 capacity rental facility with kitchen); Sycamore Hollow shelter (60 capacity rental facility with kitchen); Hi-Tower Bell Carillon; Six restroom facilities, including the Rayburn – Purnell RR / Bridal Dressing Room and Buffalo Trace RR; Four open shelters (Peninsula, Old Hickory, Fisherman, Hawthorn, and Rayburn-Purnell); Four playgrounds; Four volleyball sand pits; Two fishing piers; and Nine and a quarter miles of bike paths and nature / multi use trails.

Developed in 2001, the River Bend Forest Preserve is a 280 acre site, containing 130 acres of lake water, 2.5 miles of forest along the Sangamon River as well as a 1 mile nature trail and 1.2 mile multipurpose trail. Amenities maintained by the OPS department include: River Bend open shelter; One restroom facility; Possibility Pier; and Two and quarter miles of nature / multi use trails.

Purchased in 2007, Sangamon River Forest Preserve provides a 160 acre area for a variety of natural resource activities. In addition, it includes the historic residence that was built in 1919. The OPS department cares for the following amenities: Sangamon River open shelter; One restroom facility; and Two and a quarter miles of nature / multi use trails.

Cost: $383,214 including five full–time, one part–time, and eight seasonal employees.

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Lake of the Woods FP					
REVENUES					
Taxes					
General					
01-03-41-00-0101	Property Taxes	282,019	273,934	282,019	325,044
TOTAL General		282,019	273,934	282,019	325,044
TOTAL Taxes		282,019	273,934	282,019	325,044
User Fees					
Pavilions					
01-03-42-11-0900	Lake of the Woods P1 Pavilion	19,857	15,650	18,780	19,722
01-03-42-11-0905	Elk's Lake P2 Pavilion	15,814	17,155	20,586	14,572
01-03-42-11-0910	Swiss Valley Shelter	2,115	2,385	2,862	2,160
01-03-42-11-0915	Sycamore Hollow Shelter	1,215	1,570	1,884	1,536
01-03-42-11-0920	Izaak Walton Cabin	5,930	4,560	5,472	6,573
01-03-42-11-0925	Riverview Retreat Center	2,285	3,115	3,738	2,331
01-03-42-11-0930	Rotary Hill Shelter	4,615	4,930	5,916	5,050
TOTAL Pavilions		51,831	49,365	59,238	51,944
Other User Fees					
01-03-42-14-0600	Boat Rentals	5,669	6,900	8,280	5,460
TOTAL Other User Fees		5,669	6,900	8,280	5,460
TOTAL User Fees		57,500	56,265	67,518	57,404
Merchandise & Sales					
General					
01-03-47-00-0860	Vending	389	280	336	266
TOTAL General		389	280	336	266
TOTAL Merchandise & Sales		389	280	336	266
Miscellaneous Revenues					
General					
01-03-49-00-0450	Miscellaneous Revenues	800	808	969	500
TOTAL General		800	808	969	500
TOTAL Miscellaneous Revenues		800	808	969	500
TOTAL REVENUES: Lake of the Woods FP		340,708	331,287	350,842	383,214

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Lake of the Woods FP					
EXPENSES					
Salary & Wages					
General					
01-03-50-00-1000	Full-Time Personnel	132,989	93,507	130,911	167,096
01-03-50-00-1010	Part-Time Personnel	60,434	46,817	58,349	61,716
01-03-50-00-1030	Health Insurance	25,296	21,080	25,296	39,540
01-03-50-00-1040	Dental Insurance	1,782	1,527	1,832	1,993
01-03-50-00-1050	Life Insurance	300	154	300	375
01-03-50-00-1065	Voluntary Benefit Deductions	0	332	0	0
01-03-50-00-1090	Uniforms	1,100	594	713	1,300
TOTAL General		221,901	164,011	217,401	272,020
TOTAL Salary & Wages		221,901	164,011	217,401	272,020
Commodities & Supplies					
General					
01-03-51-00-0101	Supplies	32,778	15,032	23,314	27,681
01-03-51-00-0120	Gasoline	11,547	11,557	13,868	14,091
01-03-51-00-0125	Diesel Fuel	7,475	7,469	8,963	8,051
TOTAL General		51,800	34,058	46,145	49,823
TOTAL Commodities & Supplies		51,800	34,058	46,145	49,823
Utilities					
General					
01-03-52-00-0130	Heating Fuel	7,000	7,691	9,229	9,000
01-03-52-00-0210	Electric	12,880	9,447	12,880	13,040
01-03-52-00-0220	Telephone	939	651	781	250
01-03-52-00-0230	Water/Sewer	2,484	1,364	2,053	2,246
TOTAL General		23,303	19,153	24,943	24,536
TOTAL Utilities		23,303	19,153	24,943	24,536
Other Services					
General					
01-03-53-00-0201	Contractual/Professional	27,316	19,649	22,607	20,667
01-03-53-00-0205	Conferences/Dues/Workshops	3,064	1,248	2,668	2,668
01-03-53-00-0500	Equipment Repair	13,323	7,378	13,438	13,500
TOTAL General		43,703	28,275	38,713	36,835
TOTAL Other Services		43,703	28,275	38,713	36,835

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Lake of the Woods FP					
Miscellaneous Expenses					
General					
01-03-59-00-0450	Miscellaneous Expenses	0	(59)	(70)	0
TOTAL General		0	(59)	(70)	0
TOTAL Miscellaneous Expenses		0	(59)	(70)	0
TOTAL Lake of the Woods FP		340,707	245,438	327,132	383,214
TOTAL REVENUES		340,708	331,287	350,842	383,214
TOTAL EXPENSES		340,707	245,438	327,132	383,214
SURPLUS (DEFICIT)		1	85,849	23,710	0

Botanical Garden Department

Purpose: The Botanical Garden staff is responsible for the operation, maintenance, seasonal plantings, and renovations of the Mabery Gelvin Botanical Garden and the landscaped areas within the Lake of the Woods Forest Preserve.

Objective: Well maintained and colorful landscaping at Lake of the Woods for patrons.

Description: The Mabery Gelvin Botanical Garden was dedicated to H.I. Gelvin' wife in 1947. Located along IL Rt. 47 and adjacent to the Museum of the Grand Prairie, the Botanical Garden is made up of smaller gardens and landscaped areas with a garden pond and 12 foot waterfall as its focal point. Other structures include an award winning Enabling Garden, octagonal gazebo, and greenhouse adjacent to a Discovery Garden. The iconic feature of the Botanical Garden is the waterfall and pond, and not only attracts visitors from Champaign County but the entire region. This is the most requested site in the Botanical Garden for garden weddings.

In addition to the Botanical Garden, maintained areas include the main preserve entrance beds, Lake of the Woods and Elks Pavilions landscapes, the Mindy Harrington Memorial Garden, landscapes at the CCFPD Headquarters, Rotary Hill Pavilion, and Rayburn / Purnell restrooms landscape. Each of these sites within the preserve is comprised of multiple landscaped beds.

Botanical Garden staff maintains power equipment and infrastructure (including greenhous) and supervises 10 to 20 garden weddings each year.

Winter is a time for designing a new season's floral displays, ordering plant material and horticultural supplies, and planning inter – departmental projects. The propagation and greenhouse work includes rooting cuttings, planting flower and vegetable seed, transplanting and repotting plant material.

Spring work includes applying turf fertilizer with pre - emergent herbicide and finishing up winter tree pruning.

Summer activities include mowing, string trimming, weed control (hand pulling and herbicide), irrigation (landscapes, flower beds, raised beds and containers, turf, etc.), dead heading, mulching, removing and treating volunteer trees, and repairing irrigation leaks.

Fall is the time to ready the Botanical Garden for winter. Mowing continues into November. The month ends with taking cuttings from high value tender plants for propagation in the greenhouse, fencing annually for protection from hungry animals, winterizing the waterfall pump and irrigation system, and reseeding and renovating turf.

Cost: $125,702 including one full–time and three seasonal employees.

Botanical Garden Department

Purpose: The Botanical Garden staff is responsible for the operation, maintenance, seasonal plantings, and renovations of the Mabery Gelvin Botanical Garden and the landscaped areas within the Lake of the Woods Forest Preserve.

Objective: Well maintained and colorful landscaping at Lake of the Woods for patrons.

Description: The Mabery Gelvin Botanical Garden was dedicated to H.I. Gelvin' wife in 1947. Located along IL Rt. 47 and adjacent to the Museum of the Grand Prairie, the Botanical Garden is made up of smaller gardens and landscaped areas with a garden pond and 12 foot waterfall as its focal point. Other structures include an award winning Enabling Garden, octagonal gazebo, and greenhouse adjacent to a Discovery Garden. The iconic feature of the Botanical Garden is the waterfall and pond, and not only attracts visitors from Champaign County but the entire region. This is the most requested site in the Botanical Garden for garden weddings.

In addition to the Botanical Garden, maintained areas include the main preserve entrance beds, Lake of the Woods and Elks Pavilions landscapes, the Mindy Harrington Memorial Garden, landscapes at the CCFPD Headquarters, Rotary Hill Pavilion, and Rayburn / Purnell restrooms landscape. Each of these sites within the preserve is comprised of multiple landscaped beds.

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Spring work includes applying turf fertilizer with pre - emergent herbicide and finishing up winter tree pruning.

Summer activities include mowing, string trimming, weed control (hand pulling and herbicide), irrigation (landscapes, flower beds, raised beds and containers, turf, etc.), dead heading, mulching, removing and treating volunteer trees, and repairing irrigation leaks.

Fall is the time to ready the Botanical Garden for winter. Mowing continues into November. The month ends with taking cuttings from high value tender plants for propagation in the greenhouse, fencing annually for protection from hungry animals, winterizing the waterfall pump and irrigation system, and reseeding and renovating turf.

Cost: $125,702 including one full–time and three seasonal employees.

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Botanic Garden					
REVENUES					
Property Taxes					
General					
02-10-41-00-0101	Property Taxes	142,201	138,254	141,490	118,754
TOTAL General		142,201	138,254	141,490	118,754
TOTAL Property Taxes		142,201	138,254	141,490	118,754
User Fees					
Other User Fees					
02-10-42-14-0610	Garden Weddings	5,880	5,989	7,186	6,948
TOTAL Other User Fees		5,880	5,989	7,186	6,948
TOTAL User Fees		5,880	5,989	7,186	6,948
Grants & Donations					
Private					
02-10-48-52-0300	Gifts & Donations	0	(130)	0	0
TOTAL Private		0	(130)	0	0
TOTAL Grants & Donations		0	(130)	0	0
Miscellaneous Revenues					
General					
02-10-49-00-0450	Miscellaneous Revenues	50	0	0	0
TOTAL General		50	0	0	0
TOTAL Miscellaneous Revenues		50	0	0	0
TOTAL REVENUES: Botanic Garden		148,131	144,113	148,676	125,702
EXPENSES					
Salary & Wages					
General					
02-10-50-00-1000	Full-Time Personnel	43,715	28,125	43,715	44,568
02-10-50-00-1010	Part-Time Personnel	49,580	28,779	36,502	25,365
02-10-50-00-1030	Health Insurance	6,324	4,743	5,691	7,908
02-10-50-00-1040	Dental Insurance	445	303	348	398
02-10-50-00-1050	Life Insurance	75	29	75	75
02-10-50-00-1065	Voluntary Benefit Deductions	0	259	0	0
02-10-50-00-1090	Uniforms	500	525	515	600
TOTAL General		100,639	62,763	86,846	78,914
TOTAL Salary & Wages		100,639	62,763	86,846	78,914

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Botanic Garden					
Commodities & Supplies					
General					
02-10-51-00-0101	Supplies	10,023	9,030	10,073	10,150
02-10-51-00-0105	Discovery Garden	2,750	2,632	2,750	2,750
02-10-51-00-0110	Landscaping Materials/Topsoil	15,000	8,482	15,000	15,000
02-10-51-00-0120	Gasoline	1,709	1,046	1,256	1,743
02-10-51-00-0125	Diesel Fuel	100	25	30	100
TOTAL General		29,582	21,215	29,109	29,743
TOTAL Commodities & Supplies		29,582	21,215	29,109	29,743
Utilities					
General					
02-10-52-00-0130	Heating Fuel	4,500	4,379	5,255	5,500
02-10-52-00-0210	Electric	6,500	4,171	5,005	5,500
02-10-52-00-0220	Telephone	200	13	15	200
02-10-52-00-0230	Water/Sewer	480	404	485	480
TOTAL General		11,680	8,967	10,760	11,680
TOTAL Utilities		11,680	8,967	10,760	11,680
Other Services					
General					
02-10-53-00-0201	Contractual/Professional	750	45	170	2,500
02-10-53-00-0205	Conferences/Dues/Workshops	2,890	568	568	890
02-10-53-00-0500	Equipment Repair	2,590	1,407	1,734	1,975
TOTAL General		6,230	2,020	2,472	5,365
TOTAL Other Services		6,230	2,020	2,472	5,365
Miscellaneous Expenses					
General					
02-10-59-00-9999	Transfer to Projects	0	0	0	0
TOTAL General		0	0	0	0
TOTAL Miscellaneous Expenses		0	0	0	0
TOTAL Botanic Garden		148,131	94,965	129,187	125,702
TOTAL REVENUES		148,131	144,113	148,676	125,702
TOTAL EXPENSES		148,131	94,965	129,187	125,702
SURPLUS (DEFICIT)		0	49,148	19,489	0

Homer Lake Operations

Purpose: Preserve, maintain, and operate the Homer Lake Forest Preserve (including Old Homer Park, Collins Pond and Sylvester Woods) for patron enjoyment and recreation.

Objective: Protect, preserve and restore the flora, fauna, lands and waters in the Homer Lake Forest Preserve.

Description: The staff is responsible for the general maintenance, service and upkeep of the District's facilities, grounds and waters at Homer Lake, Collins Pond, Sylvester Woods, and Old Homer Park. Normal recurring duties include; opening and closing of the park and facilities; trash pickup and removal; mowing, trimming, spraying of common areas and trails; maintenance of landscape areas, shrub beds, and prairie plots; tree planting, pruning and removal; trail maintenance and development; snow and ice removal on roads and sidewalks; janitorial duties at rental facilities, pit toilets, and maintenance building; rental facility, Special Use Permit and special program preparation and clean up; monthly playground and facility inspections; vehicle equipment service and maintenance; providing excellent customer service to patrons; responding to requests from patrons; and coordination preserve services for events sponsored by public service organizations.

Homer Lake has been managed by the District since 1971, although the District did not have ownership until 1992 when the land was acquired from the Illinois Department of Natural Resources. The site contains 828 acres of forest, wetland and prairie, as well as an 80 acre lake and its more than 5 miles of shoreline. The staff maintains, services, and inspects the following park features: Homer Lake Interpretive Center; Salt Fork Center rental facility (115 capacity) which is the most rented facility in the District; Salt Fork Center Amphitheater – used mainly for weddings and photography; Walnut Hill shelter rental facility (60 capacity) an open air shelter with indoor rest rooms; Walnut Hill playground and sand volleyball court; Park residence; Homer Lake (80 acre lake with a watershed of 7.5 square miles. IDNR is responsible for stoking the lake; Oak Ridge picnic area has 2 small shelters open to the public; Sailboat launch shelter open to the public; Sailboat launch concrete boardwalk (300'); Natural playscape and stream; Observation tower overlooking a prairie restoration site; Lincoln wayside exhibit; 900 foot dam and spillway; One and half miles of Salt Fork River frontage; Three rest rooms; Four boat ramps; Five fishing piers; Ten picnic areas with tables, grills and benches; Ten plus miles of hiking / multi use trails with one interpretive trail system; Four trail bridges; One sled hill: and Three swinging benches.

In 2015 Homer Lake will begin patrolling and possibly maintaining portions of the Kickapoo Trail.

Cost: $211,264 including two full – time, one ¾ time and two seasonal employees.

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
Homer Lake Forest Preserve					
REVENUES					
Taxes					
General					
01-07-41-00-0101	Property Taxes	176,280	171,226	176,280	190,064
TOTAL General		176,280	171,226	176,280	190,064
TOTAL Taxes		176,280	171,226	176,280	190,064
User Fees					
Pavilions					
01-07-42-11-0970	Walnut Hill Shelter	3,000	3,375	4,050	3,500
01-07-42-11-0975	Salt Fork Center	16,000	16,335	19,602	17,500
TOTAL Pavilions		19,000	19,710	23,652	21,000
TOTAL User Fees		19,000	19,710	23,652	21,000
Merchandise & Sales					
General					
01-07-47-00-0860	Vending	200	189	226	200
TOTAL General		200	189	226	200
TOTAL Merchandise & Sales		200	189	226	200
Miscellaneous Revenues					
General					
01-07-49-00-0450	Miscellaneous Revenues	0	148	178	0
TOTAL General		0	148	178	0
TOTAL Miscellaneous Revenues		0	148	178	0
TOTAL REVENUES: Homer Lake Forest Preserve		195,480	191,273	200,336	211,264
EXPENSES					
Salary & Wages					
General					
01-07-50-00-1000	Full-Time Personnel	98,008	69,035	98,608	107,676
01-07-50-00-1010	Part-Time Personnel	27,910	20,549	27,147	29,864
01-07-50-00-1030	Health Insurance	12,648	10,540	12,648	15,816
01-07-50-00-1040	Dental Insurance	891	872	891	797
01-07-50-00-1050	Life Insurance	150	201	150	150
01-07-50-00-1065	Voluntary Benefit Deductions	0	(282)	0	0
01-07-50-00-1090	Uniforms	800	94	500	550
TOTAL General		140,407	101,009	139,944	154,853
TOTAL Salary & Wages		140,407	101,009	139,944	154,853

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Homer Lake Forest Preserve					
Commodities & Supplies					
General					
01-07-51-00-0101	Supplies	24,694	16,551	23,000	24,694
01-07-51-00-0120	Gasoline	2,500	2,571	3,086	3,000
01-07-51-00-0125	Diesel Fuel	5,000	2,516	3,600	4,500
TOTAL General		32,194	21,638	29,686	32,194
TOTAL Commodities & Supplies		32,194	21,638	29,686	32,194
Utilities					
General					
01-07-52-00-0130	Heating Fuel	2,720	3,048	3,658	3,800
01-07-52-00-0210	Electric	8,610	7,222	8,666	8,868
01-07-52-00-0220	Telephone	1,800	1,003	1,204	1,800
01-07-52-00-0240	Connectivity & IT Services	400	260	312	400
TOTAL General		13,530	11,533	13,840	14,868
TOTAL Utilities		13,530	11,533	13,840	14,868
Other Services					
General					
01-07-53-00-0201	Contractual/Professional	3,473	2,934	3,473	3,473
01-07-53-00-0205	Conferences/Dues/Workshops	2,375	734	2,000	2,375
01-07-53-00-0500	Equipment Repair	3,500	516	3,500	3,500
TOTAL General		9,348	4,184	8,973	9,348
TOTAL Other Services		9,348	4,184	8,973	9,348
TOTAL Homer Lake Forest Preserve		195,479	138,364	192,443	211,263
TOTAL REVENUES		195,480	191,273	200,336	211,264
TOTAL EXPENSES		195,479	138,364	192,443	211,263
SURPLUS (DEFICIT)		1	52,909	7,893	1

Middle Fork River Forest Preserve

Goal: Preserve, maintain, and operate the Middle Fork Forest Preserve (including Patton Woods) for patron enjoyment and recreation.

Objective: Protect, preserve and restore the flora, fauna, lands and waters in the Middle Fork Forest Preserve.

Description: The Middle Fork River Forest Preserve consists of more than 1,700 acres, making up almost half of the District's holdings in Champaign County. Within its boundaries are two waterfowl management areas which were built in conjunction with Ducks Unlimited and the Illinois Department of Natural Resources. The North Waterfowl area has a viewing platform with parking located on the west side of the waterfowl, with a trail running along the berm and outlying areas. The South Waterfowl, which is more secluded, lies due east and south of the North Waterfowl, containing a maintenance drive for staff or special user permit holders. Both Waterfowl areas are closed to the public for several months in the spring for waterfowl nesting.

Four miles of the Middle Fork River runs through the middle of the preserve, feeding the waterfowl areas seasonally, and hosting kayaks and canoes.

Within the main user areas of the preserve are three ponds, Willow Pond, Cypress, Pond, and Emerald Pond. Surrounding each body of water are shelter areas and open mowed areas for the public. The Harry L. Swartz Campground is located in the center of the preserve. The campground consists of 50 electrical sites, 12 primitive sites, and 10 overflow sites. Two group camp areas, Bur Oak Group Area, and Indian Ridge Group Area, sit on each end of the campground. These groups' sties are typically used by larger clients such as Boy Scout and Girl Scout troops. Facilities include a shower house (seasonal), the campground host office, trail heads and shelter areas for the public, and four restroom facilities. The swimming beach is also located directly inside the campground located at Willow Pond, with swimming times running May through September.

Rental areas include the Activity Center, an enclosed rental building located at the east end of Willow Pond. This building is available all year and maintained by staff. Sugar Creek shelter is an open air shelter located due south of the Cypress Pond area and is available on a first-come, first-served basis.

Duties and responsibilities of Middle Fork staff include routine maintenance throughout the preserve user areas and properties. Also, full-time staff handles campground reservations throughout the year using the Reservation Friend software which was started in 2009, making the campground reservation and booking process much more efficient for staff and campground users. This software also gives the camper the ability to make reservation online. Staff will

also assist the campground naturalist (a seasonal employee hired by the education staff) with any task he or she may need help with. Other duties and responsibilities include: mowing, trimming, and pesticide application in user areas throughout the preserve; trash collection, campground and user area grill clean up; tree maintenance, hazardous removals, new plantings; landscaping throughout the user area; administration of campground reservation software – bookings, cancellations, money transfers; and patrolling campground, enforcing campground ordinances and policies.

Staff is in constant contact with the visitors and users of the Middle Fork River Forest Preserve and with that contact we uphold and educate our users on the District's mission of recreation, education, and conservation. With such a vast area to manage, staff continues to grow a great bond between ourselves and our neighbors. This bond is also upheld with our campground users and daily visitors, holding to our conservation values while providing excellence in parks and recreation.

Cost: $251,706 for the three full – time and two seasonal employees.

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
Middle Fork Forest Preserve					
REVENUES					
Taxes					
General					
01-06-41-00-0101	Property Taxes	167,395	162,596	167,395	196,316
TOTAL General		167,395	162,596	167,395	196,316
TOTAL Taxes		167,395	162,596	167,395	196,316
User Fees					
Pavilions					
01-06-42-11-0950	Activity Center	5,000	2,115	2,538	5,000
TOTAL Pavilions		5,000	2,115	2,538	5,000
Camping					
01-06-42-12-0700	Camping Fees	37,800	48,883	58,659	45,090
TOTAL Camping		37,800	48,883	58,659	45,090
TOTAL User Fees		42,800	50,998	61,197	50,090
Merchandise & Sales					
Camping					
01-06-47-12-0850	Camp Store	1,600	1,104	1,325	1,400
01-06-47-12-0855	Wood & Ice Sales	4,000	4,822	5,786	3,900
01-06-47-12-0860	Vending	150	0	0	0
TOTAL Camping		5,750	5,926	7,111	5,300
TOTAL Merchandise & Sales		5,750	5,926	7,111	5,300
Miscellaneous Revenues					
General					
01-06-49-00-0450	Miscellaneous Revenues	0	7	9	0
TOTAL General		0	7	9	0
TOTAL Miscellaneous Revenues		0	7	9	0
TOTAL REVENUES: Middle Fork Forest Preserve		215,945	219,527	235,712	251,706
EXPENSES					

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Middle Fork Forest Preserve					
Salary & Wages					
General					
01-06-50-00-1000	Full-time Personnel	102,040	68,770	93,682	122,922
01-06-50-00-1010	Part-time Personnel	20,322	20,332	25,252	23,880
01-06-50-00-1030	Health Insurance	17,391	12,648	15,177	23,724
01-06-50-00-1040	Dental Insurance	1,225	839	1,007	1,195
01-06-50-00-1050	Life Insurance	206	175	211	225
01-06-50-00-1065	Voluntary Benefit Deductions	0	576	0	0
01-06-50-00-1090	Uniforms	400	169	400	700
TOTAL General		141,584	103,509	135,729	172,646
TOTAL Salary & Wages		141,584	103,509	135,729	172,646
Commodities & Supplies					
General					
01-06-51-00-0101	Supplies	25,500	13,956	24,000	25,000
01-06-51-00-0120	Gasoline	6,400	4,358	6,400	6,600
01-06-51-00-0125	Diesel Fuel	3,250	3,761	4,513	3,500
TOTAL General		35,150	22,075	34,913	35,100
TOTAL Commodities & Supplies		35,150	22,075	34,913	35,100
Utilities					
General					
01-06-52-00-0130	Heating Fuel	1,200	0	900	1,000
01-06-52-00-0210	Electric	14,500	11,946	14,335	14,500
01-06-52-00-0220	Telephone	3,200	1,833	2,200	3,200
01-06-52-00-0240	Connectivity & IT Services	750	494	593	660
TOTAL General		19,650	14,273	18,028	19,360
TOTAL Utilities		19,650	14,273	18,028	19,360
Other Services					
General					
01-06-53-00-0201	Contractual/Professional	12,360	4,129	4,955	12,400
01-06-53-00-0205	Conferences/Dues/Workshops	1,200	519	1,100	2,600
01-06-53-00-0500	Equipment Repair	3,600	3,826	3,826	4,300
TOTAL General		17,160	8,474	9,881	19,300
TOTAL Other Services		17,160	8,474	9,881	19,300

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Middle Fork Forest Preserve					
Merchandise					
General					
01-06-57-00-0800	Merchandise for Resale	2,400	4,391	2,000	2,200
01-06-57-00-0805	Camping Reservation Fees	0	482	578	600
TOTAL General		2,400	4,873	2,578	2,800
Camping					
01-06-57-12-0855	Bundled Firewood	0	2,088	4,800	2,500
TOTAL Camping		0	2,088	4,800	2,500
TOTAL Merchandise		2,400	6,961	7,378	5,300
TOTAL Middle Fork Forest Preserve		215,944	155,292	205,929	251,706
TOTAL REVENUES		215,945	219,527	235,712	251,706
TOTAL EXPENSES		215,944	155,292	205,929	251,706
SURPLUS (DEFICIT)		1	64,235	29,783	0

Operating Departments – Support

- Construction
- Planning
- Marketing
- Volunteers
- Administration

Construction Department

Purpose: The Construction Department provides new construction, maintenance, and repair services to the five forest preserves within the Champaign County Forest Preserve.

Objective: Well maintained District facilities that are energy efficient, accessible and cost effective to maintain.

Changes for 2015: Construction will undertake Lake of the Woods bike trail repairs using staff expertise and suitable equipment for optimal and efficient rehabilitation of the trail.

Description: The Construction Department responsibilities include, providing all phases of construction services from concrete work to roofing, from the construction of new facilities to remodeling of existing facilities, construction of small facilities such as the Natural Playscape at the Homer Lake Forest Preserve, installation of new doors and windows and insulating facilities, constructing sidewalks throughout the District and regular maintenance on District facilities including patching roofs, walls, and caulking windows.

In addition to hand and power tools customarily found in a well-equipped construction department, we have tools for woodworking, sandblasting, and welding projects.

The Construction Manager assists other departments as requested in obtaining estimates for future projects including projects that are to be completed in house and contracted out. Construction also assist other departments in planning their projects and scheduling those projects around planned activities for the public and others.

The Construction Department works with the Planning Department on both in-house and contracted projects by offering assistance with contract and design specifications. The Construction Department assists with construction projects designed outside the District by monitoring those contracts and acting as a coordinator between the District and the contractors.

Cost: $175,290 including three full – time and one part – time position

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Construction					
REVENUES					
Property Taxes					
General					
02-13-41-00-0101	Property Taxes	159,035	154,621	158,240	175,290
TOTAL General		159,035	154,621	158,240	175,290
TOTAL Property Taxes		159,035	154,621	158,240	175,290
TOTAL REVENUES: Construction		159,035	154,621	158,240	175,290
EXPENSES					
Salary & Wages					
General					
02-13-50-00-1000	Full-Time Personnel	112,104	82,141	114,362	122,500
02-13-50-00-1010	Part-Time Personnel	9,120	7,874	13,649	9,411
02-13-50-00-1030	Health Insurance	18,972	15,008	18,010	23,724
02-13-50-00-1040	Dental Insurance	1,337	899	1,079	1,195
02-13-50-00-1050	Life Insurance	225	112	135	225
02-13-50-00-1065	Voluntary Benefit Deductions	0	106	0	0
02-13-50-00-1090	Uniforms	700	247	500	650
TOTAL General		142,458	106,387	147,735	157,705
TOTAL Salary & Wages		142,458	106,387	147,735	157,705
Commodities & Supplies					
General					
02-13-51-00-0101	Supplies	4,000	1,747	2,096	4,000
02-13-51-00-0120	Gasoline	3,000	3,333	4,000	4,000
02-13-51-00-0125	Diesel Fuel	1,500	548	657	1,500
TOTAL General		8,500	5,628	6,753	9,500
TOTAL Commodities & Supplies		8,500	5,628	6,753	9,500
Utilities					
General					
02-13-52-00-0130	Heating Fuel	1,100	1,462	1,754	1,100
02-13-52-00-0210	Electric	1,400	950	1,140	1,400
02-13-52-00-0220	Telephone	15	15	18	25
TOTAL General		2,515	2,427	2,912	2,525
TOTAL Utilities		2,515	2,427	2,912	2,525

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Construction					
Other Services					
General					
02-13-53-00-0201	Contractual/Professional	260	93	93	260
02-13-53-00-0205	Conferences/Dues/Workshops	2,800	577	1,012	2,800
02-13-53-00-0500	Equipment Repair	2,500	852	1,023	2,500
TOTAL General		5,560	1,522	2,128	5,560
TOTAL Other Services		5,560	1,522	2,128	5,560
TOTAL Construction		159,033	115,964	159,528	175,290
TOTAL REVENUES		159,035	154,621	158,240	175,290
TOTAL EXPENSES		159,033	115,964	159,528	175,290
SURPLUS (DEFICIT)		2	38,657	(1,288)	0

Planning Department

Purpose: The Planning Department prepares specifications, bids, and contracts for District projects, plans, landscaping and small scale projects, manages the District facility inventory, including Auto CAD databases.

Objective: Well planned facilities and landscapes enjoyed by patrons and easily maintained and operated by employees.

Changes for 2015: The Planning Department will implement a project management system in 2015.

Description: For each contstruction project, the planning process involves a series of steps, beginning with project scope development and site development planning, moving through specification development, transitioning through the bidding and construction process, and finally, ending with billing and reporting procedures.

Developing the scope of a project begins with staff discussions and community participants, if applicable, into a construction project that can be taken into the site development phase. Site development planning consists simply of fitting a project onto a site so that it works with minimal environmental impact.

The specification development phase of the project takes the design, finalizes it, puts it into a very clear drawing with dimensions and scale, and includes it as part of the specifications for the project. In addition, through communications with engineers and contractors, the design is determined and laid out clearly in the specifications. The goal of specification development is to define a project in detail so that everyone who bids on it knows exactly what the District wants.

The one set of data that is in process of completion for the inventory, is a map of all District utilities – water, sewer, power and gas lines.

The AutoCad Map Database is basically an electronic map archive which provides scaled base maps of the District parks and floor plans of all District buildings. Both the Facilities Inventory and AutoCAD Database are updated as facilites and sites change.

Cost: $212,090 including 2 full – time employees

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Planning					
REVENUES					
Taxes					
General					
02-12-41-00-0101	Property Taxes	203,041	197,504	202,026	211,840
TOTAL General		203,041	197,504	202,026	211,840
TOTAL Taxes		203,041	197,504	202,026	211,840
Miscellaneous Revenues					
General					
02-12-49-00-0200	Interest Income	250	32	39	250
02-12-49-00-0450	Miscellaneous Revenues	0	0	0	0
TOTAL General		250	32	39	250
TOTAL Miscellaneous Revenues		250	32	39	250
TOTAL REVENUES: Planning		203,291	197,536	202,065	212,090
EXPENSES					
Salary & Wages					
General					
02-12-50-00-1000	Full-Time Personnel	107,423	65,954	80,196	95,645
02-12-50-00-1005	Administrative Salaries	69,682	50,462	70,010	91,902
02-12-50-00-1010	Part-Time Personnel	0	0	0	0
02-12-50-00-1030	Health Insurance	12,648	9,991	11,045	15,816
02-12-50-00-1040	Dental Insurance	891	834	901	797
02-12-50-00-1050	Life Insurance	150	58	70	150
02-12-50-00-1065	Voluntary Benefit Deductions	0	68	0	0
02-12-50-00-1090	Uniforms	100	0	0	200
TOTAL General		190,894	127,367	162,222	204,510
TOTAL Salary & Wages		190,894	127,367	162,222	204,510
Commodities & Supplies					
General					
02-12-51-00-0101	Supplies	5,000	147	176	2,500
02-12-51-00-0120	Gasoline	150	0	0	150
TOTAL General		5,150	147	176	2,650
TOTAL Commodities & Supplies		5,150	147	176	2,650

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Planning					
Utilities					
General					
02-12-52-00-0220	Telephone	30	20	20	30
02-12-52-00-0240	Connectivity & IT Services	900	897	1,077	900
TOTAL General		930	917	1,097	930
TOTAL Utilities		930	917	1,097	930
Other Services					
General					
02-12-53-00-0201	Contractual/Professional	1,000	230	276	1,000
02-12-53-00-0205	Conferences/Dues/Workshops	1,000	0	0	1,000
02-12-53-00-0305	Legal Advertising	0	0	0	2,000
TOTAL General		2,000	230	276	4,000
TOTAL Other Services		2,000	230	276	4,000
Miscellaneous Expenses					
General					
02-12-59-00-9999	Transfer to Other Funds	15,044	0	0	0
TOTAL General		15,044	0	0	0
TOTAL Miscellaneous Expenses		15,044	0	0	0
TOTAL Planning		214,018	128,661	163,771	212,090
TOTAL REVENUES		203,291	197,536	202,065	212,090
TOTAL EXPENSES		214,018	128,661	163,771	212,090
SURPLUS (DEFICIT)		(10,727)	68,875	38,294	0

Marketing Department

Goal: Market and communicate District preserves, programs and events.

Objective: Raise community awareness of District preserves, mission and initiatives.

Changes for 2015: The Marketing Department will undertake a golf marketing plan to optimize 2015 golf revenues.

Description: The Marketing Department creates all of the District publications and promotional pieces, handles customer inquiries and rentals, communicates with the media, coordinates preserve grand openings and District special events, cultivates partnership opportunities, and oversees our website.

The District creates and maintains brochures for each preserve, annual fees, weddings, Mabery Botanical Garden, Museum of the Grand Prairie, Homer Lake Interpretive Center, Homer Lake Natural Playscape, Middle Fork Campground, and a District – wide brochure.

The Leaflet, our quarterly newsletter is mailed to 5,200 people. *The Prairie Breeze* is the e-newsletter developed monthly and contains information that is happening throughout the current month.

The District uses Facebook and Twitter as avenues to promote public events, programs, summer camps, news from various departments (Natural Resources, Botanical Garden, Operations, etc.).

The District appears on WICD's Sunrise This Morning every week, usually on Thursday or Friday at 6:40 a.m. and once a month the District appears on WICA's CiLiving. These appearances are another way to promote public events, programs, summer camps, news from various departments (Natural Resources, Botanical Garden, Operations, etc.).

The most common method for promoting the District's activities is through printed advertisements. General ads for the District, Lake of the Woods Golf Course are submitted to several annual publications with custom ads designed for newspapers and specialty publications (golf, wedding, and park districts) to promote programs, lectures, open houses, and grand openings. More than 50% of the marketing budget is spent on print advertising.

Flyers are developed for public programs, educational programs, and summer camps. These are posted around in rental facilities throughout the preserves, Museum of the Gran Prairie and Homer Lake Interpretive Center. There is also an extensive list of area libraries and businesses.

The Marketing Department updates the CCFPD public website and a secure – private website for staff, Board of Commissioners, Foundation and Citizen Advisory Committee members.

Cost: $177,699 including two full – time and one part – time employee

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Marketing					
REVENUES					
Taxes					
General					
01-02-41-00-0101	Property Taxes	143,478	139,365	143,478	166,699
TOTAL General		143,478	139,365	143,478	166,699
TOTAL Taxes		143,478	139,365	143,478	166,699
User Fees					
Events & Programs					
01-02-42-13-0400	Freedom Fest	11,000	10,141	10,141	11,000
TOTAL Events & Programs		11,000	10,141	10,141	11,000
TOTAL User Fees		11,000	10,141	10,141	11,000
TOTAL REVENUES: Marketing		154,478	149,506	153,619	177,699
EXPENSES					
Salary & Wages					
General					
01-02-50-00-1000	Full-Time Personnel	68,348	48,604	66,117	74,075
01-02-50-00-1010	Part-Time Personnel	11,890	9,155	11,890	13,123
01-02-50-00-1030	Health Insurance	12,648	11,594	12,648	15,816
01-02-50-00-1040	Dental Insurance	891	407	489	797
01-02-50-00-1050	Life Insurance	150	58	150	150
01-02-50-00-1065	Voluntary Benefit Deductions	0	72	0	0
01-02-50-00-1090	Uniforms	250	158	250	250
TOTAL General		94,177	70,048	91,544	104,211
TOTAL Salary & Wages		94,177	70,048	91,544	104,211
Commodities & Supplies					
General					
01-02-51-00-0101	Supplies	5,000	3,836	5,000	5,000
01-02-51-00-0120	Gasoline	300	0	300	300
TOTAL General		5,300	3,836	5,300	5,300
TOTAL Commodities & Supplies		5,300	3,836	5,300	5,300

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Marketing					
Utilities					
General					
01-02-52-00-0220	Telephone	0	2	3	0
01-02-52-00-0240	Connectivity & IT Services	0	0	0	0
TOTAL General		0	2	3	0
TOTAL Utilities		0	2	3	0
Other Services					
General					
01-02-53-00-0201	Contractual/Professional	2,500	1,126	2,500	5,800
01-02-53-00-0205	Conferences/Dues/Workshops	1,500	889	889	1,500
01-02-53-00-0300	Promotions/Advertising	40,000	37,596	45,989	49,888
TOTAL General		44,000	39,611	49,378	57,188
TOTAL Other Services		44,000	39,611	49,378	57,188
Miscellaneous Expenses					
Events & Programs					
01-02-59-13-0400	Freedom Fest	11,000	10,850	10,850	11,000
TOTAL Events & Programs		11,000	10,850	10,850	11,000
TOTAL Miscellaneous Expenses		11,000	10,850	10,850	11,000
TOTAL Marketing		154,477	124,347	157,075	177,699
TOTAL REVENUES		154,478	149,506	153,619	177,699
TOTAL EXPENSES		154,477	124,347	157,075	177,699
SURPLUS (DEFICIT)		1	25,159	(3,456)	0

Volunteer Program Department

Goal: Identify, motivate and secure local volunteers to support and extend District activities.

Objective: Ensure that District operations are provided with adequate support for department identified priorities.

Changes for 2015: The Volunteer Department continues to systematize tracking of volunteer hours and contacts for potential volunteers.

Description: The Volunteer Department secures and coordinates large and small volunteer groups, community service workers, and individual volunteers to support District operations. The Volunteer Coordinator networks with local and visiting volunteer groups. Local groups include various departments and fraternities and sororities at the University of Illinois. Visiting groups have included the Catholic Heart Work camp and visiting Ohio State students on UI / OSU football weekends in Champaign.

The Volunteer Coordinator keeps statistics on volunteerism with the District, liaises with the Champaign County Master Naturalist program and promotes and advertises District volunteer opportunities within the community.

Cost: $20,384 including one part – time employee

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
Volunteers					
REVENUES					
Taxes					
General					
01-18-41-00-0101	Property Taxes	18,879	18,337	18,879	20,384
TOTAL General		18,879	18,337	18,879	20,384
TOTAL Taxes		18,879	18,337	18,879	20,384
Grants & Donations					
Private					
01-18-48-52-4010	Natural Playscape Stewards	1,040	0	0	0
TOTAL Private		1,040	0	0	0
TOTAL Grants & Donations		1,040	0	0	0
TOTAL REVENUES: Volunteers		19,919	18,337	18,879	20,384
EXPENSES					
Salary & Wages					
General					
01-18-50-00-1010	Part-Time Personnel	14,814	10,818	14,814	15,044
01-18-50-00-1090	Uniforms	125	30	36	50
TOTAL General		14,939	10,848	14,850	15,094
TOTAL Salary & Wages		14,939	10,848	14,850	15,094
Commodities & Supplies					
General					
01-18-51-00-0101	Supplies	2,540	2,546	3,055	3,540
TOTAL General		2,540	2,546	3,055	3,540
TOTAL Commodities & Supplies		2,540	2,546	3,055	3,540
Utilities					
General					
01-18-52-00-0220	Telephone	240	1	1	0
TOTAL General		240	1	1	0
TOTAL Utilities		240	1	1	0

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Volunteers					
Other Services					
General					
01-18-53-00-0201	Contractual/Professional	2,000	0	0	1,250
01-18-53-00-0205	Conferences/Dues/Workshops	200	0	0	500
TOTAL General		2,200	0	0	1,750
TOTAL Other Services		2,200	0	0	1,750
TOTAL Volunteers		19,919	13,395	17,906	20,384
TOTAL REVENUES		19,919	18,337	18,879	20,384
TOTAL EXPENSES		19,919	13,395	17,906	20,384
SURPLUS (DEFICIT)		0	4,942	973	0

Administration Department

Goal: Ensure that District meets legal and financial requirements (state and federal) while providing needed resources, guidance and priorities for District operations and personnel.

Objective: Ensure smooth operation of District operations through timely and effective support of Departments and their personnel.

Changes for 2015: Administration will implement the Paylocity Human Resources and Payroll system, develop and revise existing personnel policies, and upgrade District servers, copier and information services.

Description: Annually, the Administration Department prepares the District's tax levy and budget appropriation ordinances and the working budget, as well as working with our auditors to prepare the District's annual audit.

On a weekly basis Administration monitors District funds and bank/investment accounts, transferring funds as needed to District checking to make weekly payroll and vendor payments. State and federal payroll taxes are transferred biweekly when payroll is processed. Sales taxes and Illinois Municipal Retirement Fund (IMRF) pension contributions are calculated and transferred monthly. Bank accounts are monitored on a daily basis as well as being reconciled at the close of each month. Summarized and detailed budget reports are provided to each department monthly as well. Fund projections are updated regularly.

In addition, Administration coordinates the annual budget preparation process, maintains and implements the District's financial policies; manages investments and district indebtedness, making bond payments, coordinating bond issues with financial and legal counsel, reporting financials; and maintains appropriate internal financial controls to meet audit standards and ensure prudent handling of District funds.

Administration maintains the recruiting, hiring, evaluation, and termination records for 35 full-time and approximately 85 seasonal and part time staff annually and prepares IRS and IMRF payroll reports, advises employees and supervisors about training opportunities, benefits, and personnel laws and District policies and maintains the District's benefits.

Administration provides a variety of accounts payable services to District departments and also provides support to departments for information technology services, including software and hardware purchasing, maintaining the District's internal Voice over IP network, and providing a common shared network for departments to provide information and collaborate on cross-department projects.

The District vendor for IT services is MicroSystems International located in Champaign.

Risk Management includes reporting District accidents and incidents, unemployment and worker's compensation cases, requesting training and managing field reviews.

Employee training is offered District wide, and by departments as needed. Training is provided to staff by PDRMA, in-house and contracted outside agencies.

Other risk management support at the District include fire extinguisher annual servicing, alarms system checks, first aid kit supplies, CDL testing/tracking, alcohol servers training (golf course staff), driver review/abstracts, criminal background checks and state police sex offender checks and public health reviews.

Administration provides other services to the District and the public, including: Maintaining the District's asset inventory; Arranging and providing support for Board and Foundation meetings, including minutes, agenda and official record keeping; Responding to legal requirements including providing the Public Funds Statement and Open Meetings Act Compensation reports; Providing the list of staff / Board members required to file Economic Interest; Preparing the annual Prevailing Wage Ordinance; Responding to survey and public information requests; Providing Financial information on the District's public and secure websites as well as the Lake of the Woods internal network for public and staff; Maintaining the District's retention schedule; Administering the District farm leases, including the Conservation Reserve Program; and Planning and prioritizing grant applications and reporting.

Cost: $697,472 including five full – time and two part – time employees.

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
Administration					
REVENUES					
Taxes					
General					
01-01-41-00-0101	Property Taxes	571,496	572,377	579,654	518,780
01-01-41-00-0102	Personal Prop Replacement Tax	146,331	126,995	152,394	155,494
TOTAL General		717,827	699,372	732,048	674,274
TOTAL Taxes		717,827	699,372	732,048	674,274
Grants & Donations					
Private					
01-01-48-52-0300	Donations	0	0	0	10,000
TOTAL Private		0	0	0	10,000
TOTAL Grants & Donations		0	0	0	10,000
Miscellaneous Revenues					
General					
01-01-49-00-0200	Interest Income	250	457	549	550
01-01-49-00-0450	Miscellaneous Revenues	100	(789)	0	200
01-01-49-00-0451	Misc Prior Year Revenues	0	527	633	0
01-01-49-00-0455	Fishing Licenses	50	48	57	50
01-01-49-00-0603	Fixed Asset Sales	21,500	12,096	11,096	12,500
TOTAL General		21,900	12,339	12,335	13,300
TOTAL Miscellaneous Revenues		21,900	12,339	12,335	13,300
TOTAL REVENUES: Administration		739,727	711,711	744,383	697,574
EXPENSES					
Salary & Wages					
General					
01-01-50-00-1000	Full-Time Personnel	234,446	157,147	210,589	265,118
01-01-50-00-1010	Part-Time Personnel	15,591	10,304	17,619	20,458
01-01-50-00-1030	Health Insurance	31,093	26,410	31,692	39,540
01-01-50-00-1040	Dental Insurance	2,191	2,495	2,994	1,993
01-01-50-00-1050	Life Insurance	368	378	453	375
01-01-50-00-1060	Employee Assistance Program	2,950	2,402	2,883	2,950
01-01-50-00-1065	Voluntary Benefit Deductions	0	196	235	0
01-01-50-00-1090	Uniforms	700	837	1,004	600
01-01-50-00-1095	Training and Recognition	8,500	697	836	18,390
TOTAL General		295,839	200,866	268,305	349,424
TOTAL Salary & Wages		295,839	200,866	268,305	349,424

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Administration					
Commodities & Supplies					
General					
01-01-51-00-0101	Supplies	17,000	10,790	17,000	15,500
01-01-51-00-0120	Gasoline	1,750	709	915	1,250
TOTAL General		18,750	11,499	17,915	16,750
TOTAL Commodities & Supplies		18,750	11,499	17,915	16,750
Utilities					
General					
01-01-52-00-0130	Heating Fuel	3,500	2,183	4,183	4,175
01-01-52-00-0210	Electric	4,000	2,563	3,407	3,750
01-01-52-00-0220	Telephone	9,160	6,754	9,916	9,160
01-01-52-00-0240	Connectivity & IT Services	25,472	16,048	18,170	29,025
TOTAL General		42,132	27,548	35,676	46,110
TOTAL Utilities		42,132	27,548	35,676	46,110
Other Services					
General					
01-01-53-00-0201	Contractual/Professional	23,015	31,902	25,500	23,015
01-01-53-00-0202	Planning/Study Contracts	126,564	10,208	53,564	0
01-01-53-00-0203	Upgrade Financial System	0	0	0	2,000
01-01-53-00-0205	Conferences/Dues/Workshops	21,200	11,039	31,200	25,810
01-01-53-00-0206	Grant Fees	0	2,682	2,682	5,000
01-01-53-00-0305	Legal Advertising	1,500	2,109	2,531	1,500
01-01-53-00-0310	Employment Advertising	1,500	1,250	1,500	1,500
01-01-53-00-0500	Equipment Repair	1,500	374	449	750
TOTAL General		175,279	59,564	117,426	59,575
TOTAL Other Services		175,279	59,564	117,426	59,575
Capital					
General					
01-01-56-00-0601	Capital Equipment	161,075	137,441	152,284	174,613
01-01-56-00-0602	Computer Fund	20,735	11,769	20,735	33,000
01-01-56-00-0603	Equipment - E-Bay Fund	15,000	10,925	13,110	15,000
TOTAL General		196,810	160,135	186,129	222,613
TOTAL Capital		196,810	160,135	186,129	222,613

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Administration					
Merchandise					
General					
01-01-57-00-0815	Credit Card Charges	1,200	2,062	2,475	2,500
TOTAL General		1,200	2,062	2,475	2,500
TOTAL Merchandise		1,200	2,062	2,475	2,500
Miscellaneous Expenses					
General					
01-01-59-00-0450	Miscellaneous Expenses	1,000	203	244	500
01-01-59-00-0451	Prior Year Misc Expenses	0	0	0	0
01-01-59-00-0500	Bond Purchase Series 2014	0	144,700	144,700	0
01-01-59-00-9999	Transfer to Other Funds	6,000	0	0	0
TOTAL General		7,000	144,903	144,944	500
TOTAL Miscellaneous Expenses		7,000	144,903	144,944	500
TOTAL Administration		737,010	606,577	772,870	697,472
TOTAL REVENUES		739,727	711,711	744,383	697,574
TOTAL EXPENSES		737,010	606,577	772,870	697,472
SURPLUS (DEFICIT)		2,717	105,134	(28,487)	102

Special Revenue Funds

Liability and Insurance (Risk Management)

Illinois Municipal Retirement Fund (IMRF)

Public Agency Audit Fund

Social Security Fund

Liability and Compensation Insurance (Risk Management) Fund

Purpose: Pays District insurance premiums and a portion of the administrative and risk management services needed to secure and implement this insurance coverage.

Objective: Provide insurance coverage for District facilities and activities.

Activity: Park District Risk Management Association (PDRMA) Premium Payments and Accreditation

Description: According to Illinois statute, the District may levy and collect a tax for the amount sufficient to pay:

- The costs of settlements or judgments for tort, unemployment and worker's compensation claims;
- The costs of protecting itself or its employees against liability, property damage or loss (including costs and reserves of being a member of an insurance pool);
- The costs of principal and interest on bonds issued to pay tort judgments or settlements; and
- The costs of risk management

CCFPD risk management and insurance are provided through PDRMA, which the District joined in 1993.

PDRMA is a self-governed risk pool, and all members share the responsibility for PDRMA's ongoing stability and growth. Members benefit from the collective strength of our shared commitment to solid risk management and count on PDRMA to provide value to their organizations. PDRMA programs and services are expressly for the park and recreation industry, including forest preserve districts. PDRMA Risk Management Consultants hold a variety of safety certifications and share their expertise with members to help them manage risks and to guide them during loss-related crises.

Since the mid-1990s, new Property/Casualty Program members have saved an average of 35 percent over the commercial market, getting higher coverage limits and broader services. Insurance includes, but is not limited to, general liability, umbrella liability, fire and extended coverage, burglary, theft, employee and commissioner bonds, worker's compensation, unemployment compensation, and insurance on District vehicles and equipment.

PDRMA's philosophy is to prevent loss instead of paying for losses. PDRMA educates members about risk management best practices, helps protect their assets, and provides comprehensive coverage at a competitive price. PDRMA has maintained stable rates year after year. They also offer assurance of knowing they are there to defend against frivolous lawsuits and to counsel when needed.

Staff attends the annual Risk Management Institute, utilize PDRMA training on-line, off site workshops, and training held on-site, or with sister sites like the Champaign Park District, Decatur Park District and the Peoria Park District. Topics cover safety, personnel/supervisory, chain saw/equipment use, back safety/health and many other sessions.

Every four years the District undergoes a risk management accreditation review. The District's 2014 review achieved the highest rating ever for the District, 98.38 out of 100. Participating in these activities has helped the District to maintain its annual insurance cost at an acceptable expense level. Coverage costs in 2010 were $84,600 compared with a projected $88,980 in 2014.

Cost: $109,822 – consisting of $88,822 for insurance payments and $21,000 for inspections, unemployment compensation and risk management.

CCFPD Insurance Coverage Limits

Scope of Coverage	Coverage Dates	Limits Each Occurrence	In Millions (000,000)
General Liability *Commercial general liability	1/1/2015-12/31/2015	Bodily Injury and Property Damage Combined	3
*Occurrence		Personal Injury	3
Automobile Liability	1/1/2015-12/31/2015	Bodily Injury and Property Damage Combined	3
Workers' Compensation	1/1/2015-12/31/2015		Statutory
Employer's Liability	1/1/2015-12/31/2015		3
Liquor Liability	1/1/2015-12/31/2015		3

FUND: Risk Management

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Taxes					
General					
05-00-41-00-0101	Property Taxes	115,000	112,356	115,826	93,073
TOTAL General		115,000	112,356	115,826	93,073
TOTAL Taxes		115,000	112,356	115,826	93,073
Miscellaneous Revenues					
General					
05-00-49-00-0200	Interest Income	15	3	3	10
05-00-49-00-0480	PDRMA Incentive	1,500	0	0	1,500
05-00-49-00-0485	PDRMA Insurance Payments	2,000	0	0	2,000
TOTAL General		3,515	3	3	3,510
TOTAL Miscellaneous Revenues		3,515	3	3	3,510
TOTAL REVENUES: General		118,515	112,359	115,829	96,583
EXPENSES					
Other Services					
General					
05-00-53-00-2060	Insurance Premiums	90,000	73,985	88,980	88,822
05-00-53-00-2061	Self Insurance	5,000	79	79	2,000
05-00-53-00-2065	Unemployment Compensation	4,000	3,281	3,938	4,000
05-00-53-00-2070	Safety Inspections	5,000	875	875	5,000
05-00-53-00-2071	Risk Management	14,500	2,329	5,178	10,000
TOTAL General		118,500	80,549	99,050	109,822
TOTAL Other Services		118,500	80,549	99,050	109,822
TOTAL General		118,500	80,549	99,050	109,822
TOTAL FUND REVENUES & BEG. BALANCE		118,515	112,359	115,829	96,583
TOTAL FUND EXPENSES		118,500	80,549	99,050	109,822
FUND SURPLUS (DEFICIT)		15	31,810	16,779	(13,239)

Illinois Municipal Retirement Fund

Purpose: Provide employees a secure retirement pension that is fiscally sustainable.

Objective: Attain and maintain 100% funding of employee pensions.

Activity: Illinois Municipal Retirement Fund (IMRF) Pension Contributions

Description: The District may levy and collect a tax not to exceed the amount appropriated for the district's contribution to the Illinois Municipal Retirement Fund. The revenue derived from the tax must be used only for this fund. 40 ILCS 5/7-171.

The District joined IMRF on January 1, 1953. All full time employees participate in IMRF, as do part time employees who are expected to work 1000 or more hours annually. Each year the following are credited to the District's retirement reserve held by IMRF:

- Employee contributions that represent 4.5% of eligible earnings.
- Employer contributions at the actuarially required contribution (ARC) rate. For 2015 the rate has been preliminarily identified as 11.21%. (The 12.2% rate for 2014 was the highest employer contribution rate the District has paid.)
- IMRF investment income on the preceding year's retirement reserves.

IMRF automatically credits 7.5% interest annually to the retirement reserve. Actual investment earnings above 7.5% are also credited to the reserve. Any shortfall in investment earnings below 7.5% must be made up for by future employer contributions. Hence, IMRF investment earning below 7.5% will result in increased District ARC rates and pension payments in the future.

Provided that IMRF projections of 7.5% growth in its investments and 4% payroll growth hold true, the District's employer rate will reduce by approximately one percentage point per year nearly halving the 12.2% rate from 2014 to 6.72% by 2020.

The District's level of pension funding for ***current employees*** is presently 79%. (NOTE: IMRF's plan requires that the pension reserves for all District ***retirees*** are fully funded). As employees retire, the amount necessary to fund their pensions (for their actuarial life expectancy) is removed from the District's retirement reserves to a general retirement account managed by IMRF. Several retirements in 2011/2012 reduced the District's IMRF reserves causing the funding ratio to drop from 2010's 84%. NOTE: Prior to 2008's financial crash District pensions were also fully funded for ***current*** employees.

In 2013 the Board of commissioners approved the contribution of $25,000 from the IMRF Fund towards reduction of the District's unfunded pension liability. Staff annually reviews IMRF balances and projected cash flows to determine an appropriate potential pension contribution.

At December 31, 2013 the District's retirement reserve for current employees totaled $2,787,461, an increase of $646,676 over the prior year. The total unfunded pension liability was $935,461 at 2013 year end.

IMRF resolutions approved by the CCFPD Board of Commissioners:

- **1000 hour standard** – increased CCFPD hourly standard from 600 hours to 1000 hours. Approved January 1, 1982
- **Tax-Deferred Member Contributions** – Approved January 1, 1984
- **Military Service** – allows employees with military service to buy up to two years of creditable service. Approved October 16, 1997
- **Early Retirement Incentive** – Approved June 1, 2003 and rescinded June 1, 2004
- **Cafeteria Plans** – included flexible savings plans, and employee health and dental insurance payments in the calculated employee and employer contributions. Approved August 21, 2008.

Cost: $214,346 to pay the ARC rate for 38 full-time and 6 part-time employees

Champaign County Forest Preserve District

	Actual		Projected				
	2014	2015	2016	2017	2018	2019	2020
Total Rate	12.20%	11.21%	10.27%	9.20%	8.11%	7.13%	6.72%

Annual Assumptions

Market Return	7.50%
Payroll Growth	4.00%

FUND: IMRF

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Taxes					
General					
06-00-41-00-0101	Property Taxes	209,000	207,885	211,732	205,087
06-00-41-00-0102	Personal Prop Replacement Tax	11,014	9,558	11,703	11,903
TOTAL General		220,014	217,443	223,435	216,990
TOTAL Taxes		220,014	217,443	223,435	216,990
Miscellaneous Revenues					
General					
06-00-49-00-0200	Interest Income	25	3	4	25
TOTAL General		25	3	4	25
TOTAL Miscellaneous Revenues		25	3	4	25
TOTAL REVENUES: General		220,039	217,446	223,439	217,015
EXPENSES					
Salary & Wages					
General					
06-00-50-00-1070	IMRF Contributions	216,664	173,899	223,859	214,346
TOTAL General		216,664	173,899	223,859	214,346
TOTAL Salary & Wages		216,664	173,899	223,859	214,346
TOTAL General		216,664	173,899	223,859	214,346
TOTAL FUND REVENUES & BEG. BALANCE		220,039	217,446	223,439	217,015
TOTAL FUND EXPENSES		216,664	173,899	223,859	214,346
FUND SURPLUS (DEFICIT)		3,375	43,547	(420)	2,669

Public Accounts Audit Fund

Purpose: Pays the expense of the independent annual audit of the District's financial statements.

Objective: Assure taxpayers that District financial transactions are transparent and legal.

Activity: Annual preparation, audit and reporting of District financial statements.

Description: The Downstate Forest Preserve Act mandates that forest preserve districts "…shall install and maintain a proper system of accounts for each fund, showing the amount received and disbursed….At least once each year, District have such accounts audited and the report of this audit shall be open to the public for inspection at all times."

The Governmental Account Audit Act authorizes the district to levy an auditing tax not to exceed .005% of the value of all taxable property in the district. Funds received from the tax must be held in a special fund and used only for the payment of auditing expenses. (50ILCS 310/9).

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GASP for state and local governments through its pronouncements (Statements and Interpretations). For the audit, the District includes all funds relevant to the operations of the primary government, the Champaign County Forest Preserve District. The Forest Preserve Friends Foundation, a legally separate component unit, is not audited but only generally reviewed.

The audit focus is upon determination of the District's financial position at December 31 annually and upon changes in the financial position from the preceding year. The modified accrual basis of accounting is used to present the District financial statements since 2002.

The District audit is a major activity for Administrative staff, requiring approximately three months time to prepare District financials, assist the auditors with their field work review for the audit, and then to report the results to the Board, State, County and other parties interested in District funds.

District Auditors:

2013 – 2015	Sikich, LLC
2008 – 2012	Bray, Drake, Liles, and Richardson LLP
2005 – 2007	Clifton Gunderson
2002 – 2004	Martin Hood Friese

Cost: $25,200 for District General Audit and Grant related audits.
(Federal single audit, Illinois Capital Grant audit)

FUND: Audit Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Taxes					
General					
07-00-41-00-0101	Property Taxes	32,500	27,294	27,947	17,226
TOTAL General		32,500	27,294	27,947	17,226
TOTAL Taxes		32,500	27,294	27,947	17,226
Miscellaneous Revenues					
General					
07-00-49-00-0200	Interest Income	5	1	1	5
TOTAL General		5	1	1	5
TOTAL Miscellaneous Revenues		5	1	1	5
TOTAL REVENUES: General		32,505	27,295	27,948	17,231
EXPENSES					
Commodities & Supplies					
General					
07-00-51-00-0101	Supplies	0	0	0	0
TOTAL General		0	0	0	0
TOTAL Commodities & Supplies		0	0	0	0
Other Services					
General					
07-00-53-00-0201	Contractual/Professional	21,400	21,500	21,500	25,200
TOTAL General		21,400	21,500	21,500	25,200
TOTAL Other Services		21,400	21,500	21,500	25,200
TOTAL General		21,400	21,500	21,500	25,200
TOTAL FUND REVENUES & BEG. BALANCE		32,505	27,295	27,948	17,231
TOTAL FUND EXPENSES		21,400	21,500	21,500	25,200
FUND SURPLUS (DEFICIT)		11,105	5,795	6,448	(7,969)

Social Security Fund

Purpose: Provide employer share of each employee's Social Security contribution.

Objective: Ensure that employer social security contributions match federal requirements.

Activity: Payroll Processing and Reconciliation and Funds Transfer to Internal Revenue Service.

Description: The District may levy and collect a tax for the amount necessary to meet the cost of participating in the Federal Social Security Insurance and Medicare programs. 40 ILCS 5/21-110

Every two weeks as part of the payroll procedures, District staff calculates both the employee and employer share of Social Security (6.2%) and Medicare taxes (1.45%) due the federal government. The employee share is figured as a payroll deduction while the employer share is charged to the Social Security fund. Both employee and employer pay a total of 7.65% to the IRS. District staff also electronically transfers the total due and reports these deductions for every District employee.

District employees make mandatory contributions to the Social Security System as a payroll withholding, and the District as employer makes matching contributions.

The Social Security fund is reviewed annually to ensure that all federal legal requirements are met by the District.

Cost: $174,144 for all District employees.

FUND: Social Security Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Taxes					
General					
08-00-41-00-0101	Property Taxes	170,000	166,944	169,739	164,049
TOTAL General		170,000	166,944	169,739	164,049
TOTAL Taxes		170,000	166,944	169,739	164,049
Miscellaneous Revenues					
General					
08-00-49-00-0200	Interest Income	25	3	3	25
TOTAL General		25	3	3	25
TOTAL Miscellaneous Revenues		25	3	3	25
TOTAL REVENUES: General		170,025	166,947	169,742	164,074
EXPENSES					
Salary & Wages					
General					
08-00-50-00-1080	Social Security Contributions	162,543	110,013	150,213	174,144
TOTAL General		162,543	110,013	150,213	174,144
TOTAL Salary & Wages		162,543	110,013	150,213	174,144
TOTAL General		162,543	110,013	150,213	174,144
TOTAL FUND REVENUES & BEG. BALANCE		170,025	166,947	169,742	164,074
TOTAL FUND EXPENSES		162,543	110,013	150,213	174,144
FUND SURPLUS (DEFICIT)		7,482	56,934	19,529	(10,070)

Capital Program

Capital Projects Fund

Capital Equipment

Land Acquisition

Debt Service (Bond) Fund

Capital Projects Fund

Purpose: The Capital Projects Fund provides for District construction and rehabilitation projects.

Objective: Provide and maintain District facilities in good condition for public and employee use.

Activity: Identifying annual project priorities, potential funding, determining specifications, cost estimating, justifying most pressing projects, implementing and monitoring annual capital plan.

Description: The Capital Projects Fund accounts for all District capital expenditures except capital equipment purchases in the Corporate Funds. Fund revenues include proceeds from bond sales, grants, donations and transfers from other funds. Historically, fund revenues have come overwhelmingly from District bond sales which are limited annually. See Debt Service Extension Chart that accompanies the Debt Services Fund narrative.

For 2015 major projects include the ADA Trail at Middle Fork's Point Pleasant wetland, Renovation of Willow Pond at the campground, road sealcoating at Middle Fork, and grant projects rehabbing the Large Artifact Storage at the Museum of the Grand Prairie, Engineering at the Kickapoo Rail Trail, and construction of a multiuse path from downtown Mahomet which will run adjacent to Buffalo Trace Prairie before terminating at the Briar Cliff subdivision entrance. Another project which may begin in 2015, depending on planning and whether the project may possibly be phased, is the repair or replacement of the Homer Lake Sailboat Boardwalk. This project will be brought to the Board in the future as a supplemental budget request. The attached project list includes five projects (below red line) that were under consideration for the 2015 project list, but funding and available labor was not sufficient at present to include these items. However, should approved projects come in under budget sufficiently, one or more of these second tier projects may be accomplished in 2015. A comprehensive list of 2015 projects follows on the next page.

Cost: $627,937

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Grants & Donations					
Federal					
10-00-48-50-1006	Kickapoo Bike Trail	118,442	57,018	118,442	40,044
TOTAL Federal		118,442	57,018	118,442	40,044
State					
10-00-48-51-0303	HLIC Exhibits Grant	0	2,000	2,000	0
10-00-48-51-2012	OSLAD SRFP	115,424	102,746	102,746	0
TOTAL State		115,424	104,746	104,746	0
Private					
10-00-48-52-0300	Gifts & Donations	0	0	0	6,800
10-00-48-52-0301	CCDC Donations	51,632	71,000	71,000	4,000
10-00-48-52-0302	FPFF Natural Playscape	4,000	0	4,000	0
10-00-48-52-0303	Public Museum Grant	57,571	0	0	238,200
10-00-48-52-0304	LOW Running Club	4,000	0	3,000	0
TOTAL Private		117,203	71,000	78,000	249,000
TOTAL Grants & Donations		351,069	232,764	301,188	289,044
Miscellaneous Revenues					
General					
10-00-49-00-0150	Bond Proceeds	150,173	144,700	144,700	0
10-00-49-00-0200	Interest Income	100	36	43	0
10-00-49-00-0450	Miscellaneous Revenues	0	0	0	0
10-00-49-00-8000	IDOT Easement	76,000	76,300	76,300	0
10-00-49-00-9000	Transfer from Corporate	0	0	0	0
10-00-49-00-9001	Transfer Tomlinson Prairie Fnd	6,000	0	0	0
10-00-49-00-9002	Transfer from Construction	0	0	0	0
10-00-49-00-9003	Transfer from Farm Fund	52,000	0	0	0
TOTAL General		284,273	221,036	221,043	0
TOTAL Miscellaneous Revenues		284,273	221,036	221,043	0
TOTAL REVENUES: General		635,342	453,800	522,231	289,044
EXPENSES					

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
General					
Capital					
Construction					
10-00-56-21-1006	Kickapoo Bike Trail	163,507	128,058	163,507	35,162
TOTAL Construction		163,507	128,058	163,507	35,162
TOTAL Capital		163,507	128,058	163,507	35,162
TOTAL General		163,507	128,058	163,507	35,162
Lake of the Woods					
EXPENSES					
Capital					
Construction					
10-03-56-21-1016	Buffalo Trace Shelter	0	641	641	0
10-03-56-21-1143	Multipurpose Path - LOW Road	22,457	29,525	52,902	0
10-03-56-21-1504	BG Accessible Walkways	0	0	0	6,000
10-03-56-21-1505	Route 47 Bikepath Match	0	0	0	40,700
10-03-56-21-1506	5 Trailside Interpretive Signs	0	0	0	3,875
10-03-56-21-6046	Computer Closet & Office Add'n	7,500	4,154	7,500	0
10-03-56-21-6051	Buff Trace Trailhead Signs (2)	4,000	0	4,000	0
TOTAL Construction		33,957	34,320	65,043	50,575
Rehab & PM					
10-03-56-25-6050	Buffalo Trace Bikepath Repairs	10,000	0	0	0
10-03-56-25-6071	Mulch Bin Apron	0	0	0	2,000
TOTAL Rehab & PM		10,000	0	0	2,000
ADA					
10-03-56-28-6048	Misc ADA Projects	5,889	694	5,889	0
TOTAL ADA		5,889	694	5,889	0
TOTAL Capital		49,846	35,014	70,932	52,575
TOTAL Lake of the Woods		49,846	35,014	70,932	52,575
Middle Fork					
EXPENSES					

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Middle Fork					
Capital					
Construction					
10-06-56-21-1511	Rehab Shower House Shower Stal	0	0	0	10,000
10-06-56-21-6058	Point Pleasant Trailside Signs	2,100	0	2,100	0
10-06-56-21-6059	Residence Addition	65,000	48,039	68,880	0
TOTAL Construction		67,100	48,039	70,980	10,000
Rehab & PM					
10-06-56-25-1508	MF Roads Sealcoating	0	0	0	60,000
10-06-56-25-6023	MF Signage	0	905	905	0
10-06-56-25-6036	MF Odle Trail & Signage	0	1,859	1,859	0
10-06-56-25-6056	Re-Roof Shower House	19,000	0	23,770	0
10-06-56-25-6057	Beach Shower Tower/Fountains	11,915	0	11,915	0
10-06-56-25-6060	Sugar Creek Shelter Facing	3,000	859	859	0
TOTAL Rehab & PM		33,915	3,623	39,308	60,000
ADA					
10-06-56-28-1509	Point Plesant ADA Trail	0	0	0	65,000
10-06-56-28-6055	ADA Trail Odle Property	35,000	8,135	8,135	0
TOTAL ADA		35,000	8,135	8,135	65,000
TOTAL Capital		136,015	59,797	118,423	135,000
TOTAL Middle Fork		136,015	59,797	118,423	135,000
Homer Lake					
EXPENSES					
Capital					
New Construction					
10-07-56-21-1503	Residence Patio	0	0	0	3,500
10-07-56-21-6044	Playscape Signage	4,000	0	4,000	0
TOTAL New Construction		4,000	0	4,000	3,500
Rehab & PM					
10-07-56-25-1501	Repair Sailboat Boardwalk	0	0	0	0
10-07-56-25-6011	NP - Seating, Safety, Landscpe	0	100	120	0
10-07-56-25-6042	Water Intake - Nat'l Playscape	6,500	0	6,500	0

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
Homer Lake					
EXPENSES					
Capital					
Rehab & PM					
10-07-56-25-6043	Trailside Interpretive Signage	1,500	0	1,500	0
TOTAL Rehab & PM		8,000	100	8,120	0
Resource Management					
10-07-56-27-6045	Property Access (New Property)	6,000	0	6,000	0
TOTAL Resource Management		6,000	0	6,000	0
ADA					
10-07-56-28-1502	SFC Accessible Parking	0	0	0	4,000
10-07-56-28-6041	Temp Repair - Sailboat Launch	5,000	0	5,000	0
TOTAL ADA		5,000	0	5,000	4,000
TOTAL Capital		23,000	100	23,120	7,500
TOTAL Homer Lake		23,000	100	23,120	7,500
Museum					
EXPENSES					
Capital					
Rehab & PM					
10-08-56-25-1507	Replace Large Artifact Storage	0	0	0	238,200
10-08-56-25-6027	Glacier Exhibit	2,100	1,364	1,855	0
10-08-56-25-6052	Repl Museum Roof/Chimney Tuck	50,000	54,168	54,168	0
10-08-56-25-6053	Refinish Museum Floors	17,000	0	0	0
10-08-56-25-6054	Repl Main Gallery Exhibits	57,571	46,270	69,344	0
TOTAL Rehab & PM		126,671	101,802	125,367	238,200
TOTAL Capital		126,671	101,802	125,367	238,200
Grants					
Federal					
10-08-58-50-2303	Museum Storage/Preservation	0	0	0	0
TOTAL Federal		0	0	0	0
TOTAL Grants		0	0	0	0

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
TOTAL Museum		126,671	101,802	125,367	238,200
Botanic Garden					
EXPENSES					
Capital					
New Construction					
10-10-56-21-6049	NR/BG Shop Expansion	80,000	0	15,000	0
TOTAL New Construction		80,000	0	15,000	0
ADA					
10-10-56-28-1231	Repair Concrete at Pool	10,400	7,901	7,901	0
TOTAL ADA		10,400	7,901	7,901	0
TOTAL Capital		90,400	7,901	22,901	0
TOTAL Botanic Garden		90,400	7,901	22,901	0
Planning					
EXPENSES					
Other Services					
General					
10-12-53-00-0310	Kickapoo RailTrail Master Plan	0	0	0	50,000
10-12-53-00-0320	BG Pond Waterfall Eng Study	0	0	0	10,000
TOTAL General		0	0	0	60,000
TOTAL Other Services		0	0	0	60,000
TOTAL Planning		0	0	0	60,000
Natural Resources					
EXPENSES					
Capital					
Resource Management					
10-14-56-27-1512	Conservation Restoration	0	0	0	20,000
10-14-56-27-1513	Exotics Control	0	0	0	5,000
10-14-56-27-1514	MF WP - Drain & Core Samples	0	0	0	60,000
10-14-56-27-6032	RB Understory Restoration	0	281	281	0
10-14-56-27-6033	BT Reforestation	0	1,631	1,631	0

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
Natural Resources					
EXPENSES					
Capital					
Resource Management					
10-14-56-27-6034	Invasive Species Control	5,000	4,491	5,000	0
10-14-56-27-6035	Shrubs and Trees	1,000	544	1,000	0
10-14-56-27-6061	Lake & Pond Consultation	30,000	0	24,000	0
10-14-56-27-6063	Prairie Restoration Cover	2,000	0	0	0
10-14-56-27-6065	Collins Savannah/Woodland Rest	3,000	0	3,000	0
10-14-56-27-6066	Collins Shoreline Restoration	2,000	2,276	2,277	0
10-14-56-27-6067	Northeast Savannah Restoration	3,000	0	3,000	0
10-14-56-27-6068	Tomlinson Prairie Planting	500	0	500	0
10-14-56-27-6069	Tomlinson Lane Planting	500	0	500	0
10-14-56-27-6070	Tomlinson Fencing	5,000	1,825	1,825	0
TOTAL Resource Management		52,000	11,048	43,014	85,000
TOTAL Capital		52,000	11,048	43,014	85,000
TOTAL Natural Resources		52,000	11,048	43,014	85,000
Golf Course					
EXPENSES					
Capital					
Repair & PM					
10-17-56-25-1515	Repair Leaking Pro Shop Roof	0	0	0	10,500
10-17-56-25-1516	Bunker Renovation	0	0	0	4,000
TOTAL Repair & PM		0	0	0	14,500
TOTAL Capital		0	0	0	14,500
TOTAL Golf Course		0	0	0	14,500
TOTAL FUND REVENUES & BEG. BALANCE		635,342	453,800	522,231	289,044
TOTAL FUND EXPENSES		641,439	343,720	567,264	627,937
FUND SURPLUS (DEFICIT)		(6,097)	110,080	(45,033)	(338,893)

Approved Capital Projects for 2015

Dept	Project	Estimated Cost	Fund
HL	Accessible Parking at Salt Fork Center	$ 4,000	Projects
HL	Residence Patio	$ 3,500	Projects
HL	Kickapoo Rail Trail Engineering	$ 35,162	Projects
LW	Route 47 Bikepath Match	$ 40,700	Projects
LW	Accessible walkways	$ 6,000	Projects
LW	Mulch Bin Apron	$ 2,000	Projects
M&E	Replace Large Artifact Storage facility	$ 238,200	Projects
MF	Roads Sealcoating	$ 60,000	Projects
MF	ADA Trail at Pt. Pleasant work	$ 65,000	Projects
MF	Rehab Shower House Shower Stalls	$ 10,000	Projects
NR	Willow Pond Renovation	$ 60,000	Farm Fund
NR	Exotics Control	$ 5,000	Farm Fund
NR	Conservation Restoration	$ 20,000	Farm Fund
Planning	Kickapoo Rail Trail Master Plan	$ 50,000	Projects
Planning	Botanic Garden Pond/Waterfall Engineering	$ 10,000	Projects
SIGN	Trailside Interpretive Signs (5) - LW per TIP	$ 3,875	Projects
Golf	Repair Leaking Pro Shop Roof	$ 10,500	Projects
Golf	Bunker Renovation	$ 4,000	Projects
	2015 Total	**$ 627,937**	

Dept	Potential Reserve Project	Estimated Cost	Fund
HL	Repair of Replace Sailboat Boardwalk	$ 135,000	Reserves

Potential 2015 Projects (Second Tier)

Dept	Project	Estimated Cost	Fund
MU	Museum Chmney Tuckpointing	TBD	Projects
HL	Replace Second Shelter at Oak Ridge	$ 28,000	Projects
SIGN	Trailside Interpretive Signs (5) - per TIP	$ 3,875	Projects
LW	Remove Old Residence	$ 13,000	Farm Fund
LW	Pond / Waterfall Contingency	$ 50,000	Projects

Capital Equipment

Purpose: Provide employees with the tools necessary to complete their work effectively and at reasonable cost.

Objective: Ensure that District operations and capital projects goals and objectives are met, particularly that employee travel, grounds keeping, and facility and landscape maintenance are provided for.

Activity: Identifying annual and long term equipment needs, potential funding, determining specifications, cost estimating, justifying most pressing needs, procuring and maintaining equipment.

Description: Each July supervisors meet to discuss equipment needs. The Special Planning Assistant maintains an aggregate equipment inventory including general replacement schedule, while supervisors maintain their department's inventory. Additionally, the Business and Finance Director maintains fixed asset information to calculate annual depreciation and retained value of District equipment.

Equipment repair is one of the most common potential "budget-busting" concerns for supervisors and is factored into equipment replacement if a particular item has a long and expensive repair record.

The District also maintains an Equipment Fund which is made up of annual e-Bay sales of surplus equipment. This fund contained $55,806 at December 31, 2013. Each year a portion of this fund is budgeted for emergency equipment purchases that may arise during the fiscal year.

Cost: $189,613, including:

$174,613 for capital equipment purchases
$ 15,000 for emergency equipment replacement

2015 Proposed Capital Equipment

Priority	Dept	Equipment Item	Estimate
2015	GC	Rough Mower (Toro)	$ 57,000
2015	MF	Fuel efficient car	$ 24,588
2015	MGP	Large Artifact Storage shelving	$ 20,000
2015	HQ	Fireproof file cabinets	$ 10,400
2015	CCFPD	HVAC Replace Failing Units	$ 10,000
2015	MF	8 ton trailer	$ 9,800
2015	GC	Satellite Controls for Irrigation system	$ 9,680
2015	HL	Post Driver for Bobcat	$ 7,800
2015	NR	Replace Bobcat Tracks	$ 7,000
2015	GC	Practice Range Improvements	$ 6,000
2015	LW	Blade for Kubota	$ 4,300
2015	HLIC	Outdoor Classroom Seating	$ 3,200
2015	MGP	Meeting Room Chairs	$ 2,600
2015	LW	Traffic Counter	$ 2,245
		2015 Total	**$ 174,613**

Land Acquisition Fund

Purpose: Accounts for District purchases of property to add to Champaign County's green space. This includes related legal and appraisal expenses.

Objective: Secure adequate green space in Champaign County for conserving natural resources and providing recreational opportunities for our community.

Activity: Identifying land tracts with significant tree, plant or animal species, or geologic features to preserve for our community. Negotiating purchase price and securing funding for the same.

Description: The Land Acquisition fund is one of the oldest District funds, going back to at least the mid 1970's. In recent years, it has served to purchase the following tracts, among others:

River Bend Forest Preserve	(2002)
Sangamon River Forest Preserve	(2008)
Middle Fork Additions	(2009 – 2013)
Sylvester Woods	(2012)
Kickapoo Rail Trail	(2013)
Sylvester Woods Addition	(2014)

The Land Acquisition Fund is not supported through the District's tax levy but depends on land acquisition grants, donations and transfers from other funds if needed . The Open Space Lands Acquisition and Development (OSLAD) and Clean Energy grant programs were instrumental in most purchases since 2008, with the Recreational Trails Program and Illinois Transportation Enhancement program grants providing the bulk of funding for the Rail Trail.

From 2008 to 2012 the District has secured grants and donations to fund 80 percent of the cost of our land acquisitions. Only 20% of land acquisition costs have impacted District fund balances. The 2013 Kickapoo Trail purchase was 85% grant funded, with a pending donation that may cover the remainder. In 2014 the Sylvester Woods addition was paid entirely through donations.

No land acquisition purchases are anticipated for 2015.

Cost: $12,700 for appraisals and legal expenses.

FUND: Land Acquisition Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Grants & Donations					
General					
11-00-48-00-2014	Forest Preserve Friends Fnd	41,000	0	0	0
TOTAL General		41,000	0	0	0
State					
11-00-48-51-2010	OSLAD Grant	0	0	0	0
11-00-48-51-2012	Kickapoo Grants/Reimbursements	0	318,420	318,420	0
TOTAL State		0	318,420	318,420	0
Private					
11-00-48-52-0300	Gifts & Donations	0	100	120	15,000
11-00-48-52-0301	CCDC Kickapoo Donations	92,640	0	0	0
11-00-48-52-0302	Clean Energy Grant	124,000	0	124,000	0
11-00-48-52-0303	InBridge Donation	0	45,000	45,000	0
TOTAL Private		216,640	45,100	169,120	15,000
TOTAL Grants & Donations		257,640	363,520	487,540	15,000
Miscellaneous Revenues					
General					
11-00-49-00-0200	Interest Income	15	2	2	0
11-00-49-00-8000	Easements	0	800	800	0
11-00-49-00-9000	Transfer from Corporate	0	0	0	0
11-00-49-00-9001	Transfer from Construction	15,044	0	0	0
TOTAL General		15,059	802	802	0
TOTAL Miscellaneous Revenues		15,059	802	802	0
TOTAL REVENUES: General		272,699	364,322	488,342	15,000
EXPENSES					
Other Services					
General					
11-00-53-00-0201	Contractual/Professional	16,500	553	1,515	12,500
11-00-53-00-0250	Land Acquisition	165,000	164,539	164,539	0
11-00-53-00-2012	Kickapoo Trail Acquisition	0	0	0	0
TOTAL General		181,500	165,092	166,054	12,500
TOTAL Other Services		181,500	165,092	166,054	12,500

FUND: Land Acquisition Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	2015 REQUESTED BUDGET
General					
Miscellaneous Expenses					
General					
11-00-59-00-0450	Miscellaneous Expenses	0	5,206	5,206	200
11-00-59-00-2013	Pt Pleasant OSLAD Contingency	119,000	0	0	0
TOTAL General		119,000	5,206	5,206	200
TOTAL Miscellaneous Expenses		119,000	5,206	5,206	200
TOTAL General		300,500	170,298	171,260	12,700
TOTAL FUND REVENUES & BEG. BALANCE		272,699	364,322	488,342	15,000
TOTAL FUND EXPENSES		300,500	170,298	171,260	12,700
FUND SURPLUS (DEFICIT)		(27,801)	194,024	317,082	2,300

Debt Service (Bond) Fund

Purpose: Payment of bondholders when bonds mature and related bond issuance costs.

Objective: Accurately account for bond payments and debt service tax levy.

Activity: Bond Ordinance and Issuance; Principal and Interest Payments.

Description: According to the Downstate Forest Preserve District Act, a district may issue bonds or notes and pledge its property and credit to an amount, including the existing principle indebtedness, not exceeding 2.3% of the value of the district's taxable property. The proceeds may only be used for: land acquisition, constructing, restoring, reconditioning, reconstructing and acquiring improvements for the District.

In 1995 an amendment to the tax cap statute (30 ILCS 200 / 18 – 185) authorized forest preserve districts to issue bonds only up to the amount levied in 1994 for non-referendum debt (the Debt Service Extension Base). The tax cap locked the District's debt service at $199,057 from 1995 to 2009. Upon the enactment of Pubic Acts 96 – 501 and 96 – 1202, the value of the Debt Service Extension Base began to increase at the same rate described for tax levies generally; by the lesser of 5% or the percentage increase in the Consumer Price Index during the 12 – month calendar year preceding the levy year. Bonds which are secured by the Debt Service Extension Base are called Limited Tax bonds. For the 2014 pay 2015 property tax extension the Debt Service Extension Base is $220,837.

The District must pass an ordinance to authorize any issuance of bonds or notes. The District board must have its secretary properly certify and file a copy of the ordinances with the clerk of each county in which the district lies.

Bonds and notes of a district must be issued in the name of the district, signed by the president and secretary, and counter – signed by the treasurer, with the seal of the district affixed. All districts, at or before the time of issuance of bonds or notes, must levy taxes to generate sufficient revenue to pay the principal and interest upon the bonds or notes as they become due. The district must file a certified copy of the ordinance or ordinances providing for the levy of the taxes with the County Clerk.

Absent voter approval via a referendum, the District may not issue limited tax bonds and notes beyond its debt service extension base.

In 2014 the District purchased its own bonds to optimize the use of its debt service extension base. Because the 2015 DSEB has been already fully utilized, no bond issues are anticipated before January 2016.

Cost: $220,837 comprised of

$ 81,928 for Series 2011 Debt Service (Museum bond)

$138,909 Series 2014 Debt Service (general obligation bond)

DSEB Projections 2014 – 2021

		DSEB	Bond Series 2011	Bond Series 2014	Future Bond Issues**
RY2015	**Amount**	$ 220,837	$ 81,928	$ 138,909	$ -
RY2016	**Amount***	$ 224,150	$ 80,528	$ -	$ 143,622
RY2017	**Amount***	$ 228,633	$ 79,128	$ -	$ 149,505
RY2018	**Amount***	$ 233,205	$ 82,278	$ -	$ 150,927
RY2019	**Amount***	$ 237,869	$ 81,228	$ -	$ 156,641
RY2020	**Amount***	$ 242,627	$ 84,240	$ -	$ 158,387
RY2021	**Amount***	$ 247,479	$ 82,120	$ -	$ 165,359

*2% DSEB increases estimated for annual increases from 2016 to 2021

**Amounts available for Future Bond Issues. Represents the difference between DSEB and bonds previously issued.

FUND: General Obligation Bond Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 BUDGETED	2014 10 MO. ACTUAL	2014 PROJECTED	--2015-- REQUESTED BUDGET
BEGINNING BALANCE					0
General					
REVENUES					
Taxes					
General					
09-00-41-00-0101	Property Taxes	217,574	218,043	223,580	220,837
TOTAL General		217,574	218,043	223,580	220,837
TOTAL Taxes		217,574	218,043	223,580	220,837
Miscellaneous Revenues					
General					
09-00-49-00-0200	Interest Income	50	3	3	10
TOTAL General		50	3	3	10
TOTAL Miscellaneous Revenues		50	3	3	10
TOTAL REVENUES: General		217,624	218,046	223,583	220,847
EXPENSES					
Other Services					
General					
09-00-53-00-0201	Bond Administrative Fees	3,200	5,000	6,000	950
09-00-53-00-7000	Bond Payments - 2011 Principal	191,000	0	191,000	70,000
09-00-53-00-7001	Bond Payments - 2011 Interest	15,648	7,873	15,648	11,927
09-00-53-00-7002	Bond Payments - 2014 Principal	0	0	0	135,280
09-00-53-00-7003	Bond Payments - 2014 Interest	0	0	0	2,680
09-00-53-00-7005	Bond Administrative Fees	0	0	0	0
TOTAL General		209,848	12,873	212,648	220,837
TOTAL Other Services		209,848	12,873	212,648	220,837
TOTAL General		209,848	12,873	212,648	220,837
TOTAL FUND REVENUES & BEG. BALANCE		217,624	218,046	223,583	220,847
TOTAL FUND EXPENSES		209,848	12,873	212,648	220,837
FUND SURPLUS (DEFICIT)		7,776	205,173	10,935	10