

Champaign County Forest Preserve District

2018 Budget

Approved – December 20, 2017

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Executive Summary – 2018 Budget

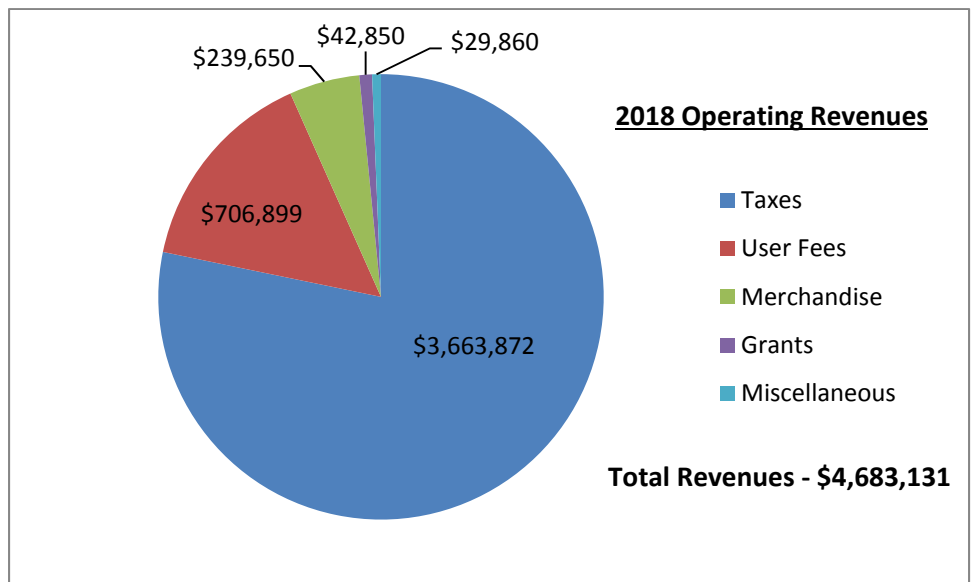
The 2018 proposed budget totals \$6.2 million in expenses and almost \$6 million in revenues. Expenses will outpace revenues by \$283,089, a planned reduction in the District’s overall funds balance.

	Revenue	Expense	Balance
2018 Operating	\$ 4,683,131	\$ 4,677,670	\$ 5,461
2018 Capital	\$ 1,278,361	\$ 1,566,911	(\$ 288,550)
Total	\$ 5,961,492	\$ 6,244,581	(\$ 283,089)

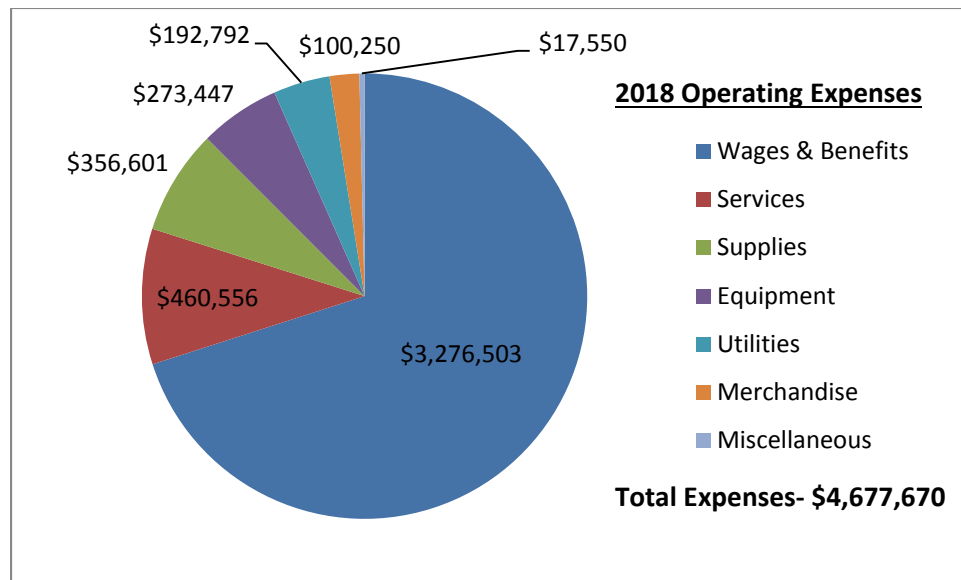
Operating Budget Highlights:

- Operating revenues are 6.5% greater than 2017, including a 5.8% increase in property taxes
- Budgeted operating expenses are 5% greater than the 2017 budget, including:
 - 8.5% increase in budgeted wages and benefit expenses, including two reclassified and two new part-time positions: Middle Fork (weekends) and Homer Lake (KRT).
 - 6.6% increase in utility expenses
 - **3.8% decrease** in other operating (services, supplies, equipment, etc.)
- The sustainability initiative is the one new initiative included in this budget
- Property taxes provide 78% of operating revenues
- User fees provide another 15% of operating revenues
- Employee wages and benefits are 70% of operating expenses

2018 CCFPD Budget Summary – Operating Revenues



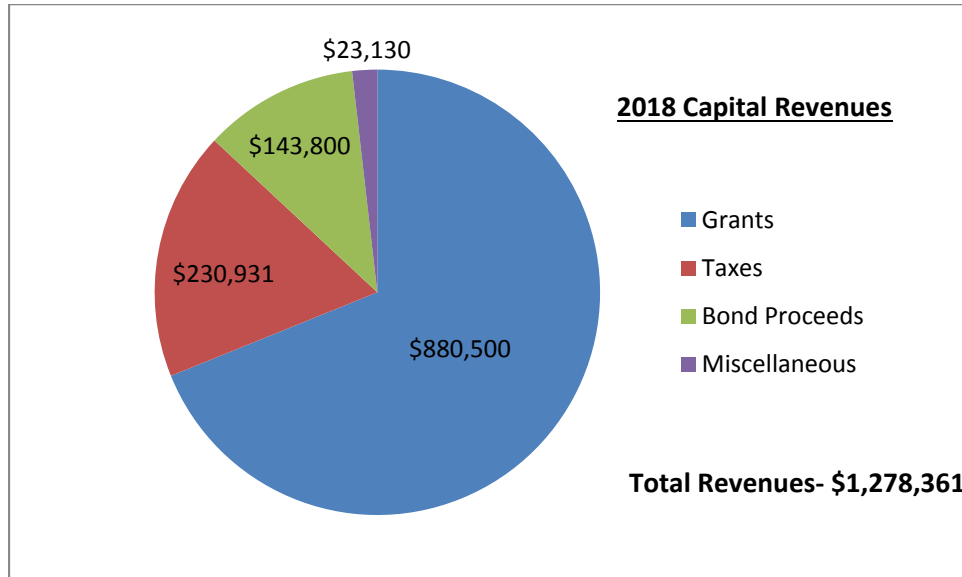
2018 CCFPD Budget Summary – Operating Expenses



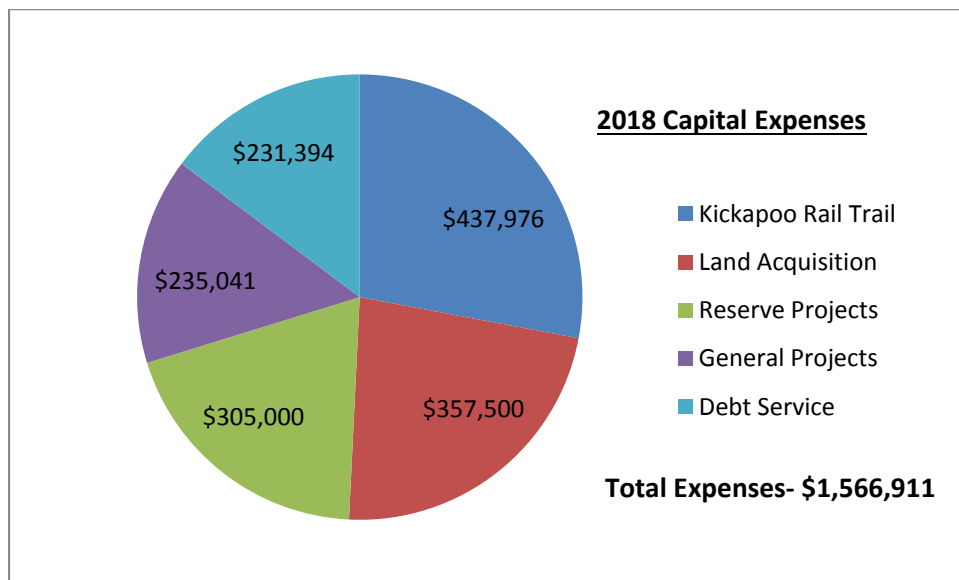
Capital Budget Highlights:

- Budgeted capital revenues are 3% greater than the 2017 budget
- Budgeted capital expenditures are 15.8% greater than the 2017 budget, because of four capital projects to be expended from the District’s overall balance. These projects are:
 - \$171,000 for mitigation project (land acquisition and/or habitat restoration)
 - \$ 75,000 for reroofing District Administration building
 - \$ 30,000 for Middle Fork Point Pleasant Hydrology Plan
 - \$ 15,000 for Lake of the Woods Spillway and Stream Barb Plan
- Grants and donations are expected to provide 69% of capital revenues, primarily funding:
 - 100% of the Kickapoo Rail Trail construction
 - 100% of mitigation project (land acquisition and/or habitat restoration)
 - 71% of Botanical Garden Pond and Waterfall rehabilitation
- Capital project expenditures can be broken down as follows:
 - 28% Kickapoo Rail Trail
 - 23% Land Acquisition
 - 20% Reserve Projects
 - 15% General Capital Projects
 - 14% Bond Debt Service

2018 CCFPD Budget Summary – Capital Revenues



2018 CCFPD Budget Summary – Capital Expenses



Lastly, the District’s equalized assessed valuation (EAV) is estimated at \$4 billion for 2017. The District’s limiting rate is expected to be 8.5 cents which translates into an approximate \$85 tax bill for a \$300,000 home (equivalent to \$100,000 EAV).

A few words about this document . . .

The 2018 budget is divided into three sections:

Operating fund budgets – Summarized budgets for two operating funds: Corporate, Construction, and detailed budgets for six operating funds: Golf, Museum Store, Liability Insurance, IMRF, Audit, and Social Security. The Corporate and Construction funds are summarized by department.

Capital funds and equipment budgets – Summarized budgets for three capital funds: General Obligation Bonds, Capital Projects, and Land Acquisition, and for capital and other equipment.

Department budgets – Detailed budgets for each District department, except Golf. The information summarized in the Corporate and Construction fund budgets are detailed in this section.

All budget information contained in these sections lists only direct revenues and expenses for each fund and department, no indirect costing or overhead is included. However, **direct and indirect costing for each of the District’s major focus areas is included in the appendix.** These major focus areas are:

2018 Budgeted Expenditures by Function - Funding Detail						
	2018 Funding					
	2018 Expenses	Property Tax	User Fees	Merchandise & FAB	Miscellaneous	Golf Reserve
Golf	\$ 1,052,691	\$ 306,630	\$ 494,900	\$ 174,000	\$ 10	\$ 77,151
Lake of the Woods	\$ 950,960	\$ 865,736	\$ 80,434	\$ -	\$ 4,790	\$ -
Museum of the Grand Prairie	\$ 615,878	\$ 599,442	\$ 8,750	\$ -	\$ 7,686	\$ -
Middle Fork	\$ 503,484	\$ 415,159	\$ 78,390	\$ 7,650	\$ 2,285	\$ -
Homer Lake	\$ 409,784	\$ 382,817	\$ 24,875	\$ -	\$ 2,092	\$ -
Natural Resources	\$ 406,770	\$ 397,469	\$ -	\$ -	\$ 9,301	\$ -
Interpretive Center	\$ 376,515	\$ 354,762	\$ 19,550	\$ -	\$ 2,203	\$ -
Kickapoo Rail Trail	\$ 142,492	\$ 141,692	\$ -	\$ -	\$ 800	\$ -
Totals	\$ 4,458,573	\$ 3,463,706	\$ 706,899	\$ 181,650	\$ 29,167	\$ 77,151

Finally, the Forest Preserve Friends Foundation budget is included in the appendix also.

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

2018 FINANCIAL OVERVIEW

In 2018 the District expects to receive revenues of \$6.0 million and expend \$6.2 million. The District's proposed financial revenues and expenses are generally outlined below:

2017 Operating Income and Expenses

Operating Revenues	2017 Projected	Percent of 2017 Total	2018 Budget	Percent of 2018 Total
Property Taxes	\$ 3,326,362	73.4%	\$ 3,493,771	74.6%
Golf	\$ 693,195	15.3%	\$ 669,410	14.4%
Other Fees	\$ 211,376	4.7%	\$ 211,999	4.5%
Investments	\$ 0	0.0%	\$ 0	0.0%
Replacement Taxes	\$ 180,330	3.9%	\$ 170,101	3.6%
Miscellaneous	\$ 123,150	2.7%	\$ 137,850	2.9%
Totals	\$ 4,534,413		\$ 4,683,131	

Operating Expenditures	2017 Projected	Percent of 2017 Total	2018 Budget	Percent of 2018 Total
Employee Wages	\$ 2,216,524	51.6%	\$ 2,486,867	53.2%
Employee Benefits	\$ 729,380	16.9%	\$ 789,612	16.8%
Equipment	\$ 290,492	6.8%	\$ 273,447	5.9%
Professional Services	\$ 414,379	9.7%	\$ 460,555	9.9%
Supplies	\$ 315,485	7.4%	\$ 356,101	7.6%
Utilities	\$ 176,955	4.1%	\$ 192,791	4.1%
Miscellaneous	\$ 149,105	3.5%	\$ 117,800	2.5%
Totals	\$ 4,292,320		\$ 4,677,173	

2017 Capital/Grants Income and Expenses (includes capital equipment)

Capital Revenues	2017 Projected	Percent of 2017 Total	2018 Budget	Percent of 2018 Total
Donations	\$ 442,145	50.5%	\$ 422,976	33.1%
Property Taxes	\$ 224,924	25.7%	\$ 230,931	18.0%
Grants	\$ 203,059	23.2%	\$ 457,524	35.8%
Miscellaneous	\$ 5,346	.6%	\$ 24,130	1.9%
Bond	\$ 0	0.0%	\$ 143,800	11.2%
Totals	\$ 875,474		\$ 1,279,361	

Capital Expenditures	2017 Projected	Percent of 2017 Total	2018 Budget	Percent of 2018 Total
Resource Management	\$ 24,297	3.14%	\$ 61,641	3.93%
Land	\$ 0	0.0%	\$ 352,000	22.47%
Other Projects	\$ 163,653	21.13%	\$ 293,400	18.72%
Kickapoo Trail Development	\$ 362,169	46.75%	\$ 437,976	27.95%
Garden Pond / Waterfall	\$ 0	0.0%	\$ 185,000	11.81%
Bond	\$ 224,163	28.94%	\$ 231,394	14.77%
Miscellaneous	\$ 293	.04%	\$ 5,500	.35%
Totals	\$ 774,575		\$ 1,566,911	

2017 BUDGETARY HIGHLIGHTS

The District's 2017 working budget originally projected \$5.8 million in expenditures and \$5.9 million in revenue. Current projections indicate that the District will pay approximately \$5.1 million and receive total receipts of \$5.4 million.

Expected 2017 District revenues will be under budget approximately \$400,000 primarily because of delays in KRT construction billing and FPFV donation match transfers. Expected District expenditures are \$800,000 less than anticipated because of projects cost and position vacancies savings, as noted here:

\$361,000	Land Acquisition / Restoration
\$163,500	Position Vacancies
\$230,000	Kickapoo Rail Trail delayed billing
\$60,000	Professional Services and Travel

CAPITAL ASSET AND DEBT ADMINISTRATION

At the beginning of 2017, the District had \$19.7 million invested in a broad range of capital assets (see Table 1 below). The net value of the District's assets will increase substantially to \$20.4 million because of Kickapoo Rail Trail nearly completed at 2017 year end.

Table 1 Capital Assets at 2017 Year End (in millions)

	2016 Totals	2017 Adjustments	2017 Totals
Land	\$ 8.9	\$ 0.0	\$ 8.9
Construction in Progress	\$ 2.1	\$ 1.1	\$ 3.2
Land Improvements	\$ 2.3	\$ -0.1	\$ 2.2
Building Improvements	\$ 3.4	\$ -0.1	\$ 3.3
Equipment and Vehicles	\$ 1.0	\$ -0.1	\$ 0.9
Infrastructure	\$ 2.0	\$ -0.1	\$ 1.9
Totals	\$ 19.7	\$ 0.7	\$ 20.4

This year's major capital projects or acquisitions included:

Kickapoo Rail Trail Construction	\$473,500
Kickapoo Rail Trail Construction Engineering	118,635
Greens Mowers	66,382
Dump Truck and Snow Blade	59,134
Homer Lake Sailboat Launch	41,700

Bonded Debt

At 2017 year-end, the District will have bonded debt as listed in the following table (in thousands).

	<u>Total</u>	<u>Golf</u>	<u>Government</u>
Capital Projects Bonded Indebtedness	\$ 406.3	\$ 96.3	\$ 310.0

As of December 31, 2017, the District’s outstanding debt included \$310,000 from the 2011 bond issue (Museum of the Grand Prairie Education / Collections Center) and \$96,333 for the lease purchase of 60 golf carts. These bond obligations will be paid off in 2021 and 2019 respectively.

The District will issue a biennial bond for 2018-2019 projects in early 2018. This bond issue will maximize the District’s debt service extension base for 2018 and 2019 projects. The bond proceeds are expected to total \$290,000.

2018 Budget

CCFPD’s 2018 budget anticipates revenues of \$5,961,492 and \$6,244,081 million in expenses. The 2018 operating budget is balanced, while the capital budget is planned to expend \$288,837 for land acquisitions and three 2018 reserve projects outlined on the next page. These projects will be expended from donations made or reserve surpluses built up in prior years.

Significant expenditures proposed for 2018 include:

- \$2,486,867 – Wages and Salaries
- 437,976 – Kickapoo Rail Trail Construction
- 408,646 – Employee Benefits
- 361,000 – Land Acquisition
- 273,447 – Equipment
- 231,394 – Bond Payment
- 201,658 – IMRF Pension Contributions
- 185,000 – Botanical Garden Pond and Waterfall
- 179,308 – Social Security Contributions

Financial Reserve

The CCFPD Financial Policy requires the District to maintain a three month operating reserve as its minimum fund balance. Because the District receives no property tax disbursements, (its primary revenue source), from December through late May, the required reserve at year end is equivalent to six months of operating expenditures. **At December 31, 2017 this minimum operating reserve is effectively \$2,494,886.**

Projected cash balance 12/31/2017	\$3,559,093
2017 Estimated Accruals *	236,750
Other Liabilities	143,281
IMRF Additional Contribution	<u>45,000</u>
Adjusted cash balance 12/31/2017	\$3,134,062

*Estimated accruals represent the obligated amount necessary to pay employees and vendors for goods and services rendered in 2017 that won't be paid until 2018.

District Restriction and Commitments

In addition to the District operating reserve requirement, the District holds restricted monies and has committed a portion of its fund balance to particular projects. At year end this restriction and these commitments are anticipated to be:

Tomlinson Prairie Restricted Donation	18,546
Freedom Fest Commitment	24,406
Equipment Commitment (from Fixed Asset Sales)	56,035
Kickapoo Rail Trail Habitat Restoration Commitment	72,359
Urbana TIF Contingency Commitment	87,753
Farm Commitment to Natural Resource Management	98,476
Total Restriction and Commitments	\$ 357,575

Financial Reserve Less District Restriction and Commitments

Adjusted cash balance 12/31/2017	\$3,134,062
Less 12/31/2017 Reserve	2,494,886
Less Restriction and Commitments	<u>357,575</u>
Cash and Investments Above 12/31/2017 Reserve	\$ 281,601

Proposed Reserve Projects	Reserved Expenditures	Fiscal Year
District Skid Steer Track Loader	\$88,000	2017
Reroof Administration Building	75,000	2018
Point Pleasant Hydrology Plan	30,000	2018
Lake of the Woods Spillway/Stream Bed Plan	15,000	2018
Botanical Garden Pond and Waterfall	<u>75,000</u>	2019
	\$283,000	

**CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT
SUMMARY OF ALL FUNDS -- FISCAL YEAR 2018**

	PROJECTED BALANCE 12/31/2017	PROPERTY TAXES FY 2018	OTHER REVENUE FY 2018	EXPENDITURES FY 2018	2018 TRANSFERS		PROJECTED BALANCE 12/31/2018
					INTO	OUT OF	
CORPORATE FUND	\$ 2,575,439	\$ 2,144,303	\$ 462,043	\$ 2,544,684	\$ -	\$ 179,151	\$ 2,457,950
IMPROVEMENTS FUND	\$ 381,296	\$ 799,647	\$ 59,300	\$ 838,797	\$ -	\$ 18,000	\$ 383,446
GOLF COURSE FUND	\$ 700	\$ -	\$ 669,410	\$ 746,561	\$ 77,151	\$ -	\$ 700
GENERAL STORE FUND	\$ 26,797	\$ -	\$ 13,150	\$ 11,850	\$ -	\$ -	\$ 28,097
INSURANCE FUND	\$ 89,153	\$ 132,187	\$ 2,125	\$ 134,312	\$ -	\$ -	\$ 89,153
IMRF (RETIREMENT FUND)	\$ 103,252	\$ 189,201	\$ 12,457	\$ 201,658	\$ -	\$ -	\$ 103,252
AUDIT FUND	\$ 19,830	\$ 19,860	\$ 140	\$ 20,000	\$ -	\$ -	\$ 19,830
SOCIAL SECURITY FUND	\$ 68,413	\$ 178,508	\$ 800	\$ 179,308	\$ -	\$ -	\$ 68,413
BOND FUND	\$ 3,143	\$ 230,431	\$ 1,250	\$ 231,394	\$ -	\$ -	\$ 3,430
PROJECTS FUND	\$ 90,901	\$ -	\$ 866,180	\$ 978,017	\$ 120,000	\$ -	\$ 99,064
LAND ACQUISITION FUND	\$ 200,169	\$ -	\$ 180,500	\$ 357,500	\$ -	\$ -	\$ 23,169
ALL FUNDS	\$ 3,559,093	\$3,694,137	\$ 2,267,355	\$6,244,081	\$197,151	\$ 197,151	\$ 3,276,504

Operating Funds

Corporate (General)

Improvements and Developments
(Construction)

Golf

Museum Store

Liability & Compensation Insurance
(Risk Management)

Illinois Municipal Retirement (IMRF)

Audit

Social Security

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 six 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 (the Kickapoo Rail Trail is included with Homer Lake), Middle Fork, Museum of the Grand Prairie, Homer Lake Interpretive Center, Public Relations and Volunteer. Together the Museum and Interpretive Center make up the Museum/Education Department, but are considered as separate facilities for purposes of the budget.

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

In 2018 the District will use this fund to purchase its own bonds to optimize the use of its debt service extension base.

Note: The Corporate Fund includes the budget for the District’s equipment needs, including capital equipment, technology, small equipment and the sustainability initiative. These items are summarized here under the Capital and Other Equipment heading and detailed later in this document.

Corporate Fund - 2018 Proposed Budget by Department

Corporate Fund - 2018 Proposed Budget by Department					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Administration	\$ 662,762	\$ 769,457	\$ 631,416	\$ 547,623	\$ 643,238
Public Relations	\$ 180,717	\$ 196,515	\$ 212,081	\$ 214,035	\$ 193,655
Lake of the Woods	\$ 405,793	\$ 361,508	\$ 405,540	\$ 403,042	\$ 392,598
Middle Fork	\$ 263,121	\$ 253,843	\$ 272,736	\$ 280,312	\$ 287,288
Homer Lake	\$ 214,874	\$ 213,228	\$ 221,231	\$ 219,031	\$ 243,407
Museum of the Grand Prairie	\$ 328,324	\$ 345,444	\$ 354,127	\$ 355,210	\$ 352,413
Homer Lake Interpretive Center	\$ 192,680	\$ 202,625	\$ 218,054	\$ 216,142	\$ 219,665
Volunteers	\$ 20,384	\$ 17,878	\$ 18,528	\$ 18,470	\$ 18,635
Capital and Other Equipment	\$ 179,176	\$ 227,841	\$ 268,364	\$ 265,087	\$ 255,447
Totals	\$ 2,447,831	\$ 2,588,339	\$ 2,602,077	\$ 2,518,952	\$ 2,606,346
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Administration	\$ 448,727	\$ 467,249	\$ 444,980	\$ 431,518	\$ 581,576
Public Relations	\$ 177,854	\$ 162,578	\$ 202,520	\$ 171,868	\$ 193,655
Lake of the Woods	\$ 348,097	\$ 326,784	\$ 395,540	\$ 362,407	\$ 392,598
Middle Fork	\$ 245,713	\$ 228,591	\$ 267,936	\$ 261,065	\$ 287,288
Homer Lake	\$ 194,670	\$ 188,994	\$ 223,501	\$ 193,986	\$ 243,407
Museum of the Grand Prairie	\$ 305,841	\$ 305,519	\$ 347,630	\$ 316,843	\$ 352,413
Homer Lake Interpretive Center	\$ 189,689	\$ 183,291	\$ 213,192	\$ 188,763	\$ 219,665
Volunteers	\$ 17,872	\$ 8,662	\$ 18,667	\$ 15,965	\$ 18,635
Capital and Other Equipment	\$ 179,176	\$ 206,506	\$ 268,364	\$ 265,087	\$ 255,447
Totals	\$ 2,107,639	\$ 2,078,174	\$ 2,382,330	\$ 2,207,502	\$ 2,544,684

Improvements and Development (Construction) Fund

- Purpose:** Provides in house labor 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 handling; internal project construction and rehabilitation; and restoration/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, Botanical Gardens, Construction, and Planning.

Construction Fund - 2018 Proposed Budget by Department						
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget	
Botanic Garden	\$ 119,661	\$ 104,456	\$ 126,846	\$ 126,688	\$ 123,593	
Farm	\$ 49,564	\$ 66,046	\$ 52,690	\$ 55,557	\$ 45,150	
Planning	\$ 207,477	\$ 186,802	\$ 112,817	\$ 110,150	\$ 224,788	
Construction	\$ 166,871	\$ 147,942	\$ 183,297	\$ 179,425	\$ 188,854	
Natural Resources	\$ 233,173	\$ 208,822	\$ 259,813	\$ 254,324	\$ 276,562	
Totals	\$ 776,746	\$ 714,068	\$ 735,463	\$ 726,144	\$ 858,947	
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget	
Botanic Garden	\$ 92,096	\$ 91,718	\$ 124,867	\$ 112,793	\$ 123,593	
Farm	\$ 54,756	\$ 27,353	\$ 25,000	\$ 15,921	\$ 42,000	
Planning	\$ 202,648	\$ 209,261	\$ 207,995	\$ 215,683	\$ 224,788	
Construction	\$ 158,914	\$ 157,212	\$ 178,472	\$ 175,129	\$ 188,854	
Natural Resources	\$ 235,703	\$ 230,927	\$ 259,212	\$ 239,169	\$ 276,562	
Totals	\$ 744,117	\$ 716,471	\$ 795,546	\$ 758,694	\$ 855,797	

Golf Course Fund

- Purpose:** Provide for the annual operation of the Lake of the Woods Golf Course.
- Objective:** Deliver a recreational golf experience that exceeds golfers' expectations.
- Changes for 2018:** Strengthen our position in the marketplace by using the most beneficial platforms for marketing and adding programs and options for our customers. Specifically, we plan to offer more opportunities for ladies and juniors in 2018 and become an elite option for club fitting in the area. We also plan to continue to incorporate National Golf Foundation recommendations in daily operations going forward.
- Description:** Each year the Pro Shop collects green fees and related purchases for an average of 25,000 rounds of golf including 5,000 rounds on the nine hole Par 3 course. Merchandise sales run year round even when the golf course is closed. The official "season" for season pass holders is March 1 through November 30. Men's and women's golf associations operate annually from April to September each Wednesday. Staff also coordinates approximately 20 golf outings and 8 tournaments annually. A full service snack bar operates and beverage cart service is an additional amenity.
- Included in the Pro Shop is a six figure golf merchandise operation. Both full-time staff and the assistant golf professional are involved with inventory purchasing and receiving, invoice management, inventory control, special orders, and product display and rotation.
- We offer an extensive lesson program throughout the season that covers juniors and adults. Customers have the option to choose a group program such as "Get Golf Ready" or an individual lesson from our golf professionals. Additionally, our staff conducts community outreach programs for juniors by attending PE classes and participating in after school programs in the Mahomet area. The Golf Course also performs all types of club repair from reshafting to simple grip installation to cover all our customer's needs.
- The Golf Course has an all grass tee driving range with synthetic mats, two practice putting greens, and one pitching and bunker green. These practice areas are open to the public and free of charge to whoever wants to improve their game.
- In 2014 the Golf Course added foot golf to its recreation menu. The nine-hole foot golf course is located along the Par 3 executive course.
- Indoor practice and play are also available year round in the clubhouse with the addition of two indoor golf simulators. Staff coordinates a winter league made up of 52 players by scheduling tee times and completing weekly results. Food and beverage also sees a spike due the increased activity in the winter months.
- Daily golf course maintenance comprises: golf course set up, moving tee locations, emptying trash, and changing cup locations, mowing all putting greens, and raking sand bunkers. Three times per week fairways, tees and approaches are mowed. Cutting height for putting greens is 5/32 of an inch; tees, approaches, and fairways 3/4 of an inch. Rough mowing takes place every day, with a mowing height of 2½ inches.

Since 2004, Lake of the Woods Golf Course has been a Certified Audubon Cooperative Sanctuary by Audubon International. To maintain this certification Golf employees must address six categories (Environmental Planning, Wildlife and Habitat Management, Outreach and Education, Chemical Reduction and Safety, Water Conservation, and Water Quality Management) annually.

Challenges:

Improve course conditions while remaining under budget constraints. Increase golf rounds played to remain a financially viable operation. Provide great customer experience with limited staffing.

Golf Fund - Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Greens Fees 18 & 9 holes	\$ 198,435	\$ 175,770	\$ 193,316	\$ 208,000	\$ 197,500
Golf Car Rentals	\$ 153,279	\$ 132,963	\$ 119,352	\$ 144,500	\$ 145,000
Merchandise Income	\$ 116,000	\$ 98,039	\$ 85,481	\$ 96,000	\$ 95,000
Season Passes	\$ 87,835	\$ 84,115	\$ 92,603	\$ 74,000	\$ 78,400
Beer and Wine	\$ 35,665	\$ 36,898	\$ 32,593	\$ 47,500	\$ 37,500
Food Concession	\$ 22,120	\$ 19,895	\$ 16,426	\$ 18,250	\$ 18,500
Golf Car Coupons	\$ 17,561	\$ 17,631	\$ 14,245	\$ 17,700	\$ 18,000
Practice Range	\$ 12,598	\$ 10,548	\$ 6,000	\$ 13,450	\$ 12,500
Greens Fees Par 3	\$ 14,329	\$ 12,480	\$ 11,592	\$ 12,450	\$ 12,200
Beverage Cart	\$ 14,881	\$ 11,176	\$ 10,483	\$ 14,640	\$ 10,500
Vending	\$ 9,943	\$ 9,407	\$ 12,000	\$ 11,200	\$ 10,500
Simulator Fees	\$ 10,498	\$ 7,058	\$ 7,500	\$ 10,500	\$ 9,000
Greens Fees Coupons	\$ 5,514	\$ 5,371	\$ 4,576	\$ 5,600	\$ 5,500
Golf Lesson Income	\$ 5,135	\$ 4,909	\$ 4,000	\$ 4,255	\$ 4,500
Foot Golf	\$ 6,626	\$ 3,880	\$ 4,000	\$ 3,900	\$ 4,000
Advertising Income	\$ 2,810	\$ 2,920	\$ 2,750	\$ 2,520	\$ 3,500
Clubhouse Rental	\$ 2,365	\$ 2,650	\$ 2,800	\$ 1,350	\$ 2,800
Fountain Beverage	\$ 2,524	\$ 2,418	\$ 2,150	\$ 2,070	\$ 2,000
Clubs Rentals	\$ 669	\$ 877	\$ 750	\$ 1,081	\$ 800
Pull Cart Rentals	\$ 750	\$ 366	\$ 600	\$ 648	\$ 600
Locker Rentals	\$ 990	\$ 610	\$ 700	\$ 500	\$ 600
Miscellaneous Revenues	\$ 197	\$ 601	\$ 350	\$ 3,080	\$ 500
Interest Income	\$ 1	\$ 10	\$ 10	\$ 1	\$ 10
Totals	\$ 720,724	\$ 640,592	\$ 624,277	\$ 693,195	\$ 669,410
Expenditures	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Full-Time Personnel	\$ 291,671	\$ 269,866	\$ 266,094	\$ 275,145	\$ 292,087
Part-Time Personnel	\$ 136,743	\$ 135,498	\$ 153,469	\$ 123,090	\$ 134,909
Health Insurance	\$ 39,540	\$ 30,102	\$ 36,060	\$ 38,464	\$ 38,760
Dental Insurance	\$ 1,992	\$ 1,726	\$ 2,560	\$ 1,851	\$ 2,133
Life Insurance	\$ 348	\$ 271	\$ 450	\$ 287	\$ 313
Uniforms	\$ 927	\$ 557	\$ 1,500	\$ 1,500	\$ 1,500
Supplies	\$ 96,450	\$ 96,720	\$ 102,800	\$ 98,000	\$ 104,000
Gasoline	\$ 3,158	\$ 6,954	\$ 8,000	\$ 10,181	\$ 7,200
Diesel Fuel	\$ 7,033	\$ 6,336	\$ 9,000	\$ 5,240	\$ 9,000
Connectivity & IT Services	\$ 1,359	\$ 1,881	\$ 1,540	\$ 2,006	\$ 2,488
Electric	\$ 18,175	\$ 18,029	\$ 18,000	\$ 19,800	\$ 19,000
Heating Fuel	\$ 5,918	\$ 4,499	\$ 6,000	\$ 4,724	\$ 6,000
Telephone	\$ 877	\$ 920	\$ 916	\$ 881	\$ 950
Water/Sewer	\$ 2,435	\$ 2,074	\$ 2,800	\$ 2,850	\$ 2,700
Contractual/Professional	\$ 5,399	\$ 4,068	\$ 7,325	\$ 5,243	\$ 6,675
Conferences/Dues/Workshops	\$ 7,004	\$ 8,077	\$ 14,434	\$ 6,212	\$ 9,846
Equipment Repair	\$ 17,245	\$ 19,845	\$ 17,500	\$ 26,531	\$ 18,000
Promotions & Advertising	\$ 10,769	\$ 12,854	\$ 10,000	\$ 12,500	\$ 10,000
Credit Card Charges	\$ 11,073	\$ 10,703	\$ 11,000	\$ 10,700	\$ 11,000
Merchandise for Resale	\$ 100,834	\$ 81,849	\$ 70,000	\$ 90,000	\$ 70,000
Miscellaneous Expenses	\$ 567	\$ -	\$ -	\$ -	\$ -
Totals	\$ 759,517	\$ 712,189	\$ 739,448	\$ 735,205	\$ 746,561

Museum Store Fund

- Goal:** Purchase, display and sale of quality merchandise to Museum of the Grand Prairie patrons for the purpose of extending the experience of visiting the museum and the CCFPD.
- Objective:** Provide gift shop items of interest to Museum patrons and relevant to the Museum's mission.
- Changes for 2018:** The Museum store will target marketing efforts to increase sales.
- 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 the amount needed for a three month reserve has been used only rarely for improvements at the Museum. The fund balance has averaged an annual increase of only \$2,100, requiring years to pass before sufficient funds were available for more than minor improvements.
- Assets as of December 2017 totaled \$34,940, including \$12,091 in inventory. The projected 2018 asset balance is \$36,497.

Museum Store - Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Merchandise Sales	\$ 12,367	\$ 15,110	\$ 12,000	\$ 13,364	\$ 13,000
Consignment Sales	\$ 1,238	\$ 204	\$ 500	\$ 11	\$ -
Interest Income	\$ 23	\$ 142	\$ 150	\$ 61	\$ 150
Miscellaneous Revenues	\$ 19	\$ 19	\$ -	\$ 22	\$ -
Totals	\$ 13,647	\$ 15,475	\$ 12,650	\$ 13,457	\$ 13,150
Expenditures	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
ActiveNet Fees	\$ -	\$ 302	\$ -	\$ 813	\$ 750
Promotions/Advertising	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Merchandise for Resale	\$ 8,342	\$ 8,997	\$ 8,500	\$ 9,143	\$ 8,500
Consignment Payments	\$ 488	\$ 100	\$ 325	\$ -	\$ -
Credit Card Charges	\$ 545	\$ 467	\$ 600	\$ 15	\$ 100
Miscellaneous Expenses	\$ 1,759	\$ 7,233	\$ 2,000	\$ 849	\$ 1,500
Totals	\$ 11,134	\$ 17,099	\$ 12,425	\$ 10,820	\$ 11,850

Liability and Compensation Insurance (Risk Management) Fund

Purpose: Pays District insurance premiums and for capital projects to correct impending safety hazards.

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.

CCFPD Insurance Coverage Limits

Scope of Coverage	Coverage Dates	Limits Each Occurrence	In Millions (000,000)
General Liability *Commercial liability *Occurrence	1/1/2018-12/31/2018	Bodily Injury and Property Damage Combined	3
		Personal Injury	3
Automobile Liability	1/1/2018-12/31/2018	Bodily Injury and Property Damage Combined	3
Workers' Compensation	1/1/2018-12/31/2018		Statutory
Employer's Liability	1/1/2018-12/31/2018		3
Liquor Liability	1/1/2018-12/31/2018		3

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, utilizes PDRMA training on-line, and attends 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. Training topics include 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.

The District's PRMA insurance premium for 2018 increased 6.5% over 2017.

Liability and Compensation Insurance - Proposed 2018 Budget					
Revenues	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Property Taxes	\$ 92,088	\$ 133,547	\$ 160,000	\$ 160,014	\$ 132,187
TIFs PILOTs other Taxes	\$ 161	\$ 276	\$ 50	\$ 250	\$ 275
Interest Income	\$ 46	\$ 247	\$ 500	\$ 450	\$ 350
PDRMA Incentive	\$ 1,500	\$ 3,000	\$ 1,500	\$ -	\$ 1,500
PDRMA Insurance Payments	\$ -	\$ 3,900	\$ -	\$ -	\$ -
Totals	\$ 93,795	\$ 140,970	\$ 162,050	\$ 160,714	\$ 134,312
Expenditures	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Insurance Premiums	\$ 88,822	\$ 99,614	\$ 100,047	\$ 100,047	\$ 106,512
Self Insurance	\$ 530	\$ -	\$ 1,000	\$ -	\$ -
Unemployment Compensation	\$ -	\$ 134	\$ -	\$ -	\$ -
Safety Inspections	\$ 1,600	\$ 3,415	\$ 6,275	\$ 2,004	\$ 4,800
Risk Management	\$ 16,055	\$ 15,183	\$ 14,500	\$ 12,273	\$ 5,000
Building Codes, Doors, Signage	\$ -	\$ -	\$ 10,000	\$ 15,405	\$ 10,000
Hazardous Tree Removal	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 8,000
Totals	\$ 107,007	\$ 118,346	\$ 141,822	\$ 139,729	\$ 134,312

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 2018 the rate has been preliminarily identified as 10.33%.
- 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 earnings below 7.5% will result in increased District ARC rates and pension payments in the future.

The District's level of pension funding for *current employees* is presently 80%. (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. NOTE: Prior to 2008's financial crash District pensions were also fully funded for *current* employees.

Between 2013 and 2016 the Board of Commissioners approved additional contributions totaling \$90,000 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 additional pension contribution.

At December 31, 2016 the District's actuarial value of its IMRF assets totaled \$4,078,575. The District's actuarial accrued liability for pensions totaled \$5,077,503. The total unfunded pension liability was \$998,928 at 2016 year end.

Champaign County Forest Preserve District Employer Contributions 2016 to 2023								
	Actual				Projected			
	2016	2017	2018	2019	2020	2021	2022	2023
Total Rate	11.45%	10.48%	10.33%	10.20%	10.14%	10.06%	9.91%	9.74%
Annual Assumptions	Market Return – 7.5%				Payroll Growth – 3.25%			

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
- **Taxable Allowances** – Included employee allowances for vehicle, cell phones and Internet in the calculated employee and employer contributions. Approved 2015

Illinois Municipal Retirement Fund - Proposed 2018 Budget						
Revenues	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget	
Property Taxes	\$ 205,602	\$ 219,964	\$ 190,000	\$ 220,856	\$ 189,201	
Personal Prop Replacement Tax	\$ 12,880	\$ 11,413	\$ 10,399	\$ 12,550	\$ 11,907	
TIFs PILOTs other Taxes	\$ 859	\$ 482	\$ 125	\$ 300	\$ 450	
Interest Income	\$ 277	\$ 276	\$ 300	\$ 525	\$ 100	
Totals	\$ 219,618	\$ 232,135	\$ 200,824	\$ 234,231	\$ 201,658	
Expenditures	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget	
IMRF Contributions	\$ 203,893	\$ 211,943	\$ 194,381	\$ 201,196	\$ 201,658	
Additional Pension Contributio	\$ -	\$ 40,000	\$ -	\$ 45,000	\$ -	
Totals	\$ 203,893	\$ 251,943	\$ 194,381	\$ 246,196	\$ 201,658	

Public Accounts Audit Fund

- Purpose:** Provide an independent annual audit of the District’s financial statements.
- Objective:** Assure the Board of Commissioners and taxpayers that District financial transactions are transparent, legal and that internal financial controls exist and are sufficient.
- 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 will 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. (50 ILCS 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 GAAP 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 separately audited but also reported within the District’s financial statements.

The audit focuses on the District’s financial position at December 31 annually and upon changes in the financial position from the preceding year. The District has used the modified accrual basis of accounting to present its 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.

One additional activity for 2018 will be seeking quotes for future audits. District policy is to select a new audit firm every three to five years.

District Auditors:

2013 – 2017	Sikich, LLC
2008 – 2012	Bray, Drake, Liles, and Richardson LLP
2005 – 2007	Clifton Gunderson
2002 – 2004	Martin Hood Friese

Audit Fund - Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Property Taxes	\$ 17,746	\$ 18,101	\$ 23,800	\$ 22,859	\$ 19,860
TIFs PILOTs other Taxes	\$ 34	\$ 40	\$ 10	\$ 30	\$ 40
Interest Income	\$ 23	\$ 105	\$ 100	\$ 100	\$ 100
Totals	\$ 17,803	\$ 18,246	\$ 23,910	\$ 22,989	\$ 20,000
Expenditures	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Contractual/Professional	\$ 22,200	\$ 21,250	\$ 19,500	\$ 19,500	\$ 20,000
Totals	\$ 22,200	\$ 21,250	\$ 19,500	\$ 19,500	\$ 20,000

Social Security Fund

Purpose: Provide employer Social Security contribution for each District employee.

Objective: Ensure employer social security contributions match federal requirements.

Activity: Payroll processing review and reconciliation.

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.

Since January 23, 2015 the District staff have processed payroll using Paylocity's HR and payroll application. Paylocity reports the District payroll totals and Social Security payments and transfers to the State of Illinois and the Federal Government for each payroll. Both employee and employer pay 7.65% of the employee wage subject to FICA tax to the IRS. The employee share is deducted from each bi-weekly pay check. The District share is paid from the Social Security fund. The Social Security fund is reviewed each payroll and annually to ensure financials are accurate and that it meets all federal legal requirements.

Social Security Fund - Proposed 2018 Budget					
Revenues	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Property Taxes	\$ 163,075	\$ 158,821	\$ 176,521	\$ 163,881	\$ 178,508
TIFs PILOTs other Taxes	\$ 267	\$ 355	\$ 100	\$ 225	\$ 300
Interest Income	\$ 103	\$ 360	\$ 300	\$ 625	\$ 500
Totals	\$ 163,445	\$ 159,536	\$ 176,921	\$ 164,731	\$ 179,308
Expenditures	2015 Actual	2016 Actual	2107 Budget	2017 Projections	2018 Budget
Social Security Contributions	\$ 161,905	\$ 163,364	\$ 171,843	\$ 161,675	\$ 179,308
Totals	\$ 161,905	\$ 163,364	\$ 171,843	\$ 161,675	\$ 179,308

Capital Program

Capital Projects Fund

Capital Equipment

Debt Service (Bond) Fund

Land Acquisition

Capital Projects Fund

Purpose: The Capital Projects Fund provides for District facility repair and rehabilitation, natural resource management, and construction of new facilities.

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

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

Description: The Capital Projects Fund accounts for all District capital expenditures except capital equipment purchases in the Corporate Fund and safety hazard mitigation projects in the Liability and Insurance Fund. Fund revenues include proceeds from bond sales, grants, donations, and transfers from other funds. Historically, fund revenues have come overwhelmingly from District bond sale, which are severely restricted by tax caps. See Debt Service Extension Chart that accompanies the Debt Services Fund narrative.

Capital Projects Fund Proposed Budget 2018					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Kickapoo Rail Trail Leases	\$ 6,421	\$ 7,164	\$ 3,350	\$ 2,921	\$ 3,380
KRT Reimbursements & Donations	\$ 96,563	\$ 248,596	\$ 667,370	\$ 474,204	\$ 657,736
Bond Proceeds	\$ 136,185	\$ 140,322	\$ 143,244	\$ 143,244	\$ 143,800
Interest Income	\$ 59	\$ 1,721	\$ 1,500	\$ 1,000	\$ 1,500
Miscellaneous Revenues	\$ 14,551	\$ 44	\$ -	\$ -	\$ 59,764
Totals	\$ 253,779	\$ 397,847	\$ 815,464	\$ 621,369	\$ 866,180
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Botanical Garden	\$ -	\$ -	\$ -	\$ -	\$ 185,000
District Small Projects & Signage	\$ -	\$ 34,226	\$ -	\$ 14,122	\$ 45,900
Golf Course Projects	\$ 6,617	\$ 43,229	\$ 25,000	\$ 19,688	\$ 30,000
HL Projects	\$ 8,410	\$ 41,700	\$ 50,000	\$ 49,975	\$ 15,000
HQ Reroof Administration Bldg	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Kickapoo Rail Trail	\$ 96,565	\$ 345,957	\$ 592,135	\$ 362,169	\$ 437,976
Lake of the Woods Projects	\$ 42,134	\$ 61,213	\$ -	\$ -	\$ 50,000
Middle Fork Projects	\$ 56,625	\$ 56,612	\$ 85,500	\$ 79,068	\$ 47,500
Museum of the Grand Prairie Projects	\$ 35,855	\$ -	\$ 35,000	\$ 5,300	\$ 25,000
Natural Resources Projects	\$ 34,154	\$ 83,034	\$ 41,000	\$ 42,297	\$ 66,641
Totals	\$ 280,360	\$ 665,971	\$ 828,635	\$ 572,619	\$ 978,017

2018 Capital Projects

Year	Dept	Site	Description	Category	Budget	Funding
2018	KRT	Kickapoo Rail Trail	Phase 1, 2A and 2B Design Engineering	New	\$ 437,976	Grants & Donations
2018	LOW	Botanical Garden	Pond / Waterfall Rehabilitation	Deferred / Foundation	\$ 185,000	Reserves
2018	LOW	Lake of the Woods	Reroof Administration Building, Repair HVAC, Gutters, Ventilation, Chimney, Bees	Deferred, Reserves, Sustainability	\$ 75,000	Reserves
2018	MF	Middle Fork	PH 3 - Electrical Infrastructure Replacements and Reconfigure Campgrounds B&C	Safety	\$ 42,500	Projects
2018	LOW	Lake of the Woods	Sealcoat Roads Near Covered Bridge & Hawthorne / Repair Bridge Approaches	Preventive	\$ 35,000	Projects
2018	NR	MF	Point Pleasant Wetland Hydrology Plan	Resource Management	\$ 30,000	Reserves
2018	M&ED	Museum	Replace Discovery Room Exhibit	Preventive	\$ 25,000	Donations
2018	GOLF	Pump House	Pump House Repairs	Preventive	\$ 25,000	Projects
2018	DIST	District	Small Projects	Deferred, Safety	\$ 20,000	Projects
2018	NR	Sangamon River Forest Preserve	Stream & Savanna Restoration	Resource Management	\$ 17,641	Grants & Donations
2018	HL	Homer Lake	Seal & Dehumidify Crawl Space in Residence	Preventive	\$ 15,000	Projects
2018	HQ	Basement	Secure & Climate Controlled Storage Room for Large Artifacts	Preventive	\$ 15,000	Projects
2018	LOW	Lake of the Woods	Spillway & Stream Barb Engineering	Deferred, Safety	\$ 15,000	Reserves
2018	SIGN	District	Replace MF & HL Entrance Signs, Odle Trailhead, 6 Interpretive Signs	Preventive	\$ 10,900	Projects
2018	NR	CCFPD	Native Plants and Seeds	Resource Management	\$ 8,000	Farm
2018	NR	CCFPD	Integrated Pest Management	Resource Management	\$ 6,000	Farm
2018	GC	Golf Course	Golf Course Maintenance / Bunker Removal on Holes 4, 14	Golf Study	\$ 5,000	Projects
2018	NR	LOW & MF	Field Tile Repair	Resource Management	\$ 5,000	Farm
2018	MF	Middle Fork	Dark Skies Lighting Replacements	Preventive	\$ 5,000	Projects
					\$ 978,017	

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 is expected to contain \$56,035 at December 31, 2017.

Capital and Other Equipment					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 26,990	\$ 67,563	\$ 117,706	\$ 79,807	\$ 53,753
Personal Prop Replacement T	\$ 149,961	\$ 151,632	\$ 138,158	\$ 167,780	\$ 158,194
Freedom Fest Contribution	\$ -	\$ -	\$ -	\$ -	\$ 5,000
KRT Habitat Contribution	\$ -	\$ -	\$ -	\$ -	\$ 26,000
Fixed Asset Sales (E-Bay)	\$ 2,225	\$ 8,646	\$ 12,500	\$ 17,500	\$ 12,500
Totals	\$ 179,176	\$ 227,841	\$ 268,364	\$ 265,087	\$ 255,447
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Capital Equipment	\$ 142,996	\$ 192,889	\$ 229,804	\$ 229,191	\$ 198,881
Technology Fund	\$ 33,603	\$ 22,892	\$ 23,560	\$ 23,560	\$ 21,990
Equipment - E-Bay Fund	\$ 2,577	\$ 12,060	\$ 15,000	\$ 12,336	\$ 10,000
Small Equipment	\$ -	\$ -	\$ -	\$ -	\$ 17,076
Sustainability Initiative	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Totals	\$ 179,176	\$ 227,841	\$ 268,364	\$ 265,087	\$ 255,447

2018 Capital Equipment – Detailed List

Department	Description	Unit Price *
As needed	HVAC Fund	\$7,500.00
NR & KRT	Boom Mower	\$26,000.00
NR	Ford F 150	\$32,000.00
MF	3 point equipment	\$8,000.00
HL	Utility Tractor	\$47,000.00
HL	Trailer	\$5,000.00
GC	Toro Workman HDX 2wd utility vehicle	\$22,500.00
GC	Golf Car Lease Payment	\$50,881.00
	Total	\$198,881.00
NR/District	Reserve Purchase - Skidsteer Track Loader	\$88,000.00
Potential Equipment Purchases from 2018 Savings		
HL	3pt blower/buffalo	\$5,200.00
GC	Toro Workman GTX utility vehicle	\$7,800.00
LOW/BG	Mule with winch	\$13,899.00
HL	Polaris side-by-side utility vehicle	\$19,802.00
	Total	\$46,701.00

Debt Service (Bond) Fund

Purpose: Payments to bondholders when bonds mature and to bond administrators for counsel and related bond issuance expenses.

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-referenda 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 twelve-month calendar year preceding the levy year. Bonds which are secured by the Debt Service Extension Base are called Limited Tax bonds. For the 2017 pay 2018 property tax extension the Debt Service Extension Base is \$230,431.

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.

Potential CCFPD Bond Issues - 2016 to 2023

	DSEB	Bond Series 2011	Bond Series 2014	Future Bond Issues**
RY2016 Amount	\$ 224,162	\$ 80,528	\$ 142,076	\$ -
RY2017 Amount	\$ 225,691	\$ 79,128	\$ 145,034	\$ -
RY2018 Amount	\$ 230,431	\$ 82,278	\$ 148,153	\$ -
RY2019 Amount*	\$ 235,039	\$ 81,228	\$ 153,811	\$ -
RY2020 Amount*	\$ 239,740	\$ 84,240	\$ -	\$ 155,500
RY2021 Amount*	\$ 244,535	\$ 82,120	\$ -	\$ 162,415
RY2022 Amount*	\$ 249,425	\$ -	\$ -	\$ 249,425
RY2023 Amount*	\$ 254,414	\$ -	\$ -	\$ 254,414

Actual Debt Service Extension Base

*Maximum DSEB - 2% projected - PTELL max is 5% increase

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

Bond Fund Proposed 2018 Budget					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 219,995	\$ 223,719	\$ 224,162	\$ 224,724	\$ 230,431
TIFs PILOTs other Taxes	\$ 357	\$ 497	\$ 120	\$ 200	\$ 500
Interest Income	\$ 255	\$ 399	\$ 400	\$ 1,150	\$ 750
Totals	\$ 220,607	\$ 224,615	\$ 224,682	\$ 226,074	\$ 231,681
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Bond Administrative Fees	\$ 475	\$ 475	\$ 515	\$ -	\$ 515
Bond Payments - 2011 Principal	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 75,000
Bond Payments - 2011 Interest	\$ 11,927	\$ 10,528	\$ 9,128	\$ 9,128	\$ 7,727
Bond Payments - District Purchased	\$ 136,185	\$ 140,322	\$ 143,244	\$ 143,244	\$ 145,640
Bond Payments - District Interest	\$ 2,724	\$ 1,754	\$ 1,791	\$ 1,791	\$ 2,512
Totals	\$ 221,311	\$ 223,079	\$ 224,678	\$ 224,163	\$ 231,394

Land Acquisition Fund

- Purpose:** Accounts for District purchases of property to add to Champaign County’s green space.
- Objective:** Secure adequate green space in Champaign County for conserving natural resources and providing recreational opportunities for the 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.
- Description:** The Land Acquisition fund 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)
Hidden Acres	(2014)

The Land Acquisition Fund is not supported by 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 Illinois Clean Energy Community Foundation 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 Kickapoo Rail Trail purchase.

From 2008 to 2014 the District secured grants and donations to fund 82 percent of land acquisitions costs. 2018 land acquisition anticipates securing land to preserve and restore land within the Salt Fork River watershed. The District received \$171,000 in corporate mitigation funding towards this purpose and is seeking additional grant funding in 2018 to leverage a larger mitigation project.

Land Acquisition Fund Proposed 2018 Budget					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Forest Preserve Friends Fnd	\$ -	\$ -	\$ 2,500	\$ -	\$ -
Clean Energy Grant	\$ -	\$ -	\$ 180,000	\$ -	\$ 180,000
Corporate Donations	\$ -	\$ -	\$ 170,000	\$ 171,000	\$ -
Interest Income	\$ 112	\$ 226	\$ 200	\$ 275	\$ 500
Easements	\$ 10,000	\$ 600	\$ 500	\$ -	\$ -
Totals	\$ 10,112	\$ 826	\$ 353,200	\$ 171,275	\$ 180,500
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Contractual/Professional	\$ 684	\$ -	\$ 8,500	\$ -	\$ 3,000
Permits and Fees	\$ -	\$ 2,160	\$ 2,500	\$ -	\$ 2,500
Land Acquisition	\$ -	\$ -	\$ 350,000	\$ -	\$ 352,000
Miscellaneous Expenses	\$ 292	\$ 145	\$ -	\$ 293	\$ -
Totals	\$ 976	\$ 2,305	\$ 361,000	\$ 293	\$ 357,500

Operating Departments

- Natural Resources
- Museum of the Grand Prairie
- Homer Lake Interpretive Center
- Lake of the Woods
- Botanic Garden
- Middle Fork
- Homer Lake
- Construction
- Planning
- Marketing
- Volunteers
- Administration
- Farm

Natural Resources Department

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

Objective: Increase historical native biodiversity through: management of invasive plants using integrated pest management; prairie, wetland, woodland and savanna restoration; prescribed burns; seed collection and dispersal; and serving as community resource regarding local flora and fauna and as DNR and EPA contact for fisheries, lake, river and pond management

Changes for 2018: The Natural Resources Department will continue to be highly involved in the on the ground ecological restoration efforts as well as increasing public awareness of these efforts. In 2018, we will continue efforts begun in 2017 to work with CCFPD staff to manage operations in order to minimize negative impact to our natural areas. This will be done through internal education and the development of opportunities through local resources. We will continue to seek grant opportunities, focusing on land acquisition and restoration as part of mitigation efforts, as well as wetland restoration at Point Pleasant. We will seek to inform the planning of Kickapoo Rail Trail Phase II construction, so that natural resource concerns are addressed clearly and appropriately within construction plans

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, a Natural Resource Specialist, and two Natural Resources Technicians. The director allots a majority of work time to administrative duties, including partnerships with local service groups and volunteers, agencies, and non-profits organizations. The specialist serves as a field supervisor, ensuring high quality ecological restoration, and also providing administrative assistance to the director as needed. 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. For 2018 the department has requested an additional seasonal position to be funded in part by the Forest Preserve Friends Foundation.

Minor annual activities include: managing research requests requiring access to District sites; development of education materials; managing the Honorary and Memorial Tree

program; leading coordination of hazardous and other tree removal; participating as a sponsor / leader with the East Central Illinois Master Naturalists; 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, seed collection or other specialized work.

Challenges:

A major challenge for 2018 and beyond will be securing funding for natural areas improvements that are outside the scope of a typical annual management tasks, including lake dredging and wetland restoration.

Maintaining past natural area improvements, while continually seeking to increase our acres under natural resource management regimes (including newly acquired acres), while utilizing a static staff size is a challenge that will require careful prioritization of activities.

Additional challenges come from the nature of dealing with the unknown. Weather will always be a potential challenge, as extremes can significantly affect restoration projects. For example, we experienced a drought in 2017 that could negatively affect projects, new plantings in particular, for years to come. Furthermore, projects that are in conversation, but have yet to be settled can have a major impact on staff time and resources.

Natural Resources Proposed 2018 Budget					
Revenue	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Property Taxes	\$ 233,172	\$ 208,822	\$ 259,813	\$ 254,324	\$ 269,412
FPPF-Kirby Contribution	\$ -	\$ -	\$ -	\$ -	\$ 7,150
Totals	\$ 233,172	\$ 208,822	\$ 259,813	\$ 254,324	\$ 276,562
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Full-Time Personnel	\$ 163,740	\$ 175,961	\$ 183,748	\$ 169,935	\$ 191,495
Part-Time Personnel	\$ 6,983	\$ 8,650	\$ 10,364	\$ 9,700	\$ 17,251
Health Insurance	\$ 30,973	\$ 26,544	\$ 28,848	\$ 30,050	\$ 31,008
Dental Insurance	\$ 1,594	\$ 1,594	\$ 1,707	\$ 1,488	\$ 1,707
Life Insurance	\$ 285	\$ 251	\$ 300	\$ 246	\$ 251
Uniforms	\$ 788	\$ 548	\$ 600	\$ 750	\$ 800
Supplies	\$ 9,547	\$ 9,767	\$ 9,500	\$ 8,000	\$ 9,000
Gasoline	\$ 4,396	\$ 3,094	\$ 4,500	\$ 3,500	\$ 4,500
Diesel Fuel	\$ 1,490	\$ 1,643	\$ 3,500	\$ 2,000	\$ 3,500
Heating Fuel	\$ 855	\$ 768	\$ 1,000	\$ 800	\$ 1,000
Electric	\$ 1,398	\$ 1,401	\$ 1,200	\$ 1,500	\$ 1,400
Telephone	\$ 35	\$ 7	\$ 35	\$ -	\$ -
Contractual/Professional	\$ 5,101	\$ 3,045	\$ 4,210	\$ 3,500	\$ 5,900
Conferences/Dues/Workshops	\$ 3,719	\$ 3,572	\$ 4,200	\$ 4,200	\$ 5,250
Equipment Repair	\$ 4,793	\$ 4,780	\$ 5,500	\$ 3,500	\$ 3,500
Totals	\$ 235,697	\$ 241,625	\$ 259,212	\$ 239,169	\$ 276,562

Museum and Education Department

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

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

Description: The Museum & Education (ME) Department serves more than 30,000 people annually (nearly double the number served just seven years ago!). It consists of two interpretive facilities, the Museum of the Grand Prairie and the Homer Lake Interpretive Center. The Museum cares for 25,000 objects in its permanent collections, while its education collections are used throughout the preserves. Staff work throughout the preserves with offices located at the Museum, Interpretive Center and Middle Fork. The ME Department enjoys the assistance of over 3,000 volunteer hours each year. Each day we bring people closer to their natural and cultural heritage, build lifetime memories, and increase awareness of the District.

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 also maintain 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.

The Department provides 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. The Department also routinely partners 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:

- Exhibits at the Museum and Interpretive Center that include permanent, annual, and special exhibits.
- Programs for schools and homeschoolers offered throughout the year. Teacher workshops are offered routinely.
- Public programs for all ages conducted throughout the year at District sites and offsite.
- Summer camps conducted each June-July. A recent new addition includes the Native American Camp.
- A Trailside Interpretive Plan (completed in 2011), guides the development of trailside exhibits throughout the District.

In summary, the Department provides 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.

Challenges: The Department strives to meet the growing demand for educational programming and interpretive experiences by evaluating, updating, and revising exhibits, program offerings, and other services it delivers to the public. Adequate program and exhibit space continues to be a challenge at the Homer Lake Interpretive Center, which cannot meet the service demands currently placed on it. At the Museum of the Grand Prairie, the renovation of Large Artifact Storage is on hold because state grant dollars are frozen. Meanwhile, artifacts are being stored in an unsuitable environment. Throughout the Department it is difficult to retain part time staff because higher paid positions or more hours are offered by like organizations.

As we look to 2018, the Department continues to investigate approaches to increase our program delivery to diverse and under-represented audiences. For instance, we are in the process of building connections with C-U Special Recreation, a local food bank, and a local ESL group to provide programs. It is hoped that providing a positive first experience with CCFPD will encourage repeat visitation.

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 49 years. As an American Alliance of Museums accredited institution since the program's inception in 1972, the museum has upheld the highest standards of professionalism in its exhibits and programs.

The Museum is open 7 days a week, 10 months per year with extended hours in the summer. The Museum sees over 10,000 visitors, and an additional 4,000 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 objects, archives, books, photographs, and archaeological collections. These pieces are housed in 7,000 square feet of storage space, employing optimum climactic conditions, and stewarded with a Collections Policy which determines what items will be collected, how incoming and outgoing loans are handled, and under what circumstances deaccessioning will take place. The collections are managed by the curator and registrar governed by a 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.

Museum of the Grand Prairie Proposed 2018 Budget

Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 291,821	\$ 319,718	\$ 340,977	\$ 339,914	\$ 339,263
Museum School Programs	\$ 14,736	\$ 8,005	\$ 6,750	\$ 6,750	\$ 6,750
Museum Summer Camps	\$ -	\$ -	\$ -	\$ 346	\$ -
Museum Public Programs	\$ 16,296	\$ 4,869	\$ 2,000	\$ 4,200	\$ 2,000
Gifts & Donations	\$ 3,962	\$ 4,417	\$ 4,000	\$ 4,000	\$ 4,000
Museum Friends Program	\$ 20	\$ 50	\$ 400	\$ 400	\$ 400
Miscellaneous Revenues	\$ 24	\$ 8,382	\$ -	\$ -	\$ -
Totals	\$ 326,859	\$ 345,441	\$ 354,127	\$ 355,610	\$ 352,413
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Full-Time Personnel	\$ 152,215	\$ 166,808	\$ 175,153	\$ 162,964	\$ 183,348
Part-Time Personnel	\$ 71,397	\$ 66,760	\$ 87,409	\$ 70,000	\$ 83,715
Health Insurance	\$ 29,655	\$ 25,991	\$ 28,848	\$ 30,050	\$ 31,008
Dental Insurance	\$ 1,494	\$ 1,528	\$ 1,707	\$ 1,559	\$ 1,707
Life Insurance	\$ 262	\$ 240	\$ 300	\$ 245	\$ 251
Uniforms	\$ 350	\$ 386	\$ 500	\$ 498	\$ 300
Supplies	\$ 16,881	\$ 16,713	\$ 18,900	\$ 18,900	\$ 18,900
Gasoline	\$ 540	\$ 429	\$ 500	\$ 200	\$ 300
Heating Fuel	\$ 5,938	\$ 5,359	\$ 8,000	\$ 6,000	\$ 8,000
Electric	\$ 8,124	\$ 7,231	\$ 6,759	\$ 6,759	\$ 7,000
Water/Sewer	\$ 775	\$ 567	\$ 500	\$ 550	\$ 500
Contractual/Professional	\$ 9,456	\$ 8,710	\$ 11,550	\$ 11,550	\$ 10,229
Conferences/Dues/Workshops	\$ 5,080	\$ 4,184	\$ 4,755	\$ 4,755	\$ 4,255
ActiveNet Fees	\$ -	\$ -	\$ -	\$ 63	\$ 150
Equipment Repair	\$ 3,669	\$ 3,089	\$ 2,750	\$ 2,750	\$ 2,750
Totals	\$ 305,836	\$ 307,995	\$ 347,631	\$ 316,843	\$ 352,413

Homer Lake Interpretive Center

Description: For 33 years, the Homer Lake Interpretive Center (HLIC) and its staff have aligned the programs, exhibits and other services with the evolving principles of interpretation. The HLIC staff serve in a variety of leadership positions and provide natural history and interpretive education expertise throughout the District and in similar local and statewide organizations.

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

The HLIC sees over 3,000 visitors each year, and an additional 3,000+ people participate in school and public programs at Homer Lake. The majority of general visitors are adults, and most come from Champaign County. In addition, staff serve over 5,000 people at other District sites and offsite. Visitation at the HLIC and the number of program participants served at Homer Lake and other sites has more than doubled in the past seven years.

The HLIC houses about 730 square feet of exhibit/program space including a small annual exhibit. The annual exhibit complements the museum's annual exhibit. The facility also holds most of the Department's natural history collections: over 450 'biofacts' (pelts, skulls, shells, live animals, etc.).

Many of the HLIC visitors incorporate a visit to the Natural Playscape, and many new visitors have come to visit HLIC as a result of the playscape.

For 32 years, the Homer Lake Interpretive Center (HLIC) and its staff have aligned the programs, exhibits and other services with the evolving principles of interpretation.

Homer Lake Interpretive Center Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 190,852	\$ 180,922	\$ 198,254	\$ 197,636	\$ 199,815
HLIC School Programs	\$ -	\$ 5,839	\$ 6,750	\$ 7,333	\$ 6,750
HLIC Nature Camps	\$ -	\$ 6,825	\$ 6,500	\$ 114	\$ -
HLIC Other Programs & Gifts	\$ 3,292	\$ 9,036	\$ 6,550	\$ 11,059	\$ 13,100
Totals	\$ 194,144	\$ 202,622	\$ 218,054	\$ 216,142	\$ 219,665
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Full-Time Personnel	\$ 87,979	\$ 91,703	\$ 94,376	\$ 91,503	\$ 100,533
Part-Time Personnel	\$ 60,260	\$ 55,523	\$ 65,392	\$ 58,568	\$ 65,983
Health Insurance	\$ 15,816	\$ 13,272	\$ 21,636	\$ 15,626	\$ 23,256
Dental Insurance	\$ 797	\$ 797	\$ 853	\$ 797	\$ 853
Life Insurance	\$ 139	\$ 125	\$ 150	\$ 125	\$ 125
Uniforms	\$ 253	\$ 341	\$ 600	\$ 692	\$ 600
Supplies	\$ 8,557	\$ 8,262	\$ 9,700	\$ 7,000	\$ 9,700
Gasoline	\$ 762	\$ 81	\$ 1,800	\$ 250	\$ 1,800
Electric	\$ 3,243	\$ 2,989	\$ 3,000	\$ 3,000	\$ 3,000
Telephone	\$ 1,124	\$ 1,132	\$ 1,140	\$ 900	\$ 1,140
Connectivity & IT Services	\$ 1,007	\$ 1,034	\$ 1,100	\$ 1,000	\$ 1,100
Contractual/Professional	\$ 2,109	\$ 2,265	\$ 2,900	\$ 2,300	\$ 3,080
Conferences/Dues/Workshops	\$ 3,804	\$ 3,347	\$ 4,820	\$ 4,100	\$ 3,085
ActiveNet Fees	\$ -	\$ 23	\$ -	\$ 15	\$ 10
Equipment Repair	\$ 213	\$ 153	\$ 350	\$ 50	\$ 350
Take Me Fishing Event	\$ 973	\$ 685	\$ 1,025	\$ 914	\$ 1,025
Migration Festival	\$ 314	\$ 279	\$ 475	\$ 323	\$ 475
Teacher Workshops	\$ 42	\$ 188	\$ 275	\$ -	\$ 150
Wilderness Living Skills	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Earth Skills Workshop	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 1,800
Raptors at the campground/CIG	\$ 290	\$ 4,845	\$ -	\$ -	\$ -
Totals	\$ 189,682	\$ 188,644	\$ 213,192	\$ 188,763	\$ 219,665

Lake of the Woods, Botanical Garden, River Bend and Sangamon River Forest Preserves Operations

Goal: To provide a safe and enjoyable setting for District staff and park patrons to work and recreate.

Changes for 2018: Throughout 2016, the department adapted to the changes implemented in the restructure of the maintenance and botanical garden divisions. Now that this consolidation is complete, the department will focus on the following Strategic Plan initiatives:

- *Customer Connection:* recruit and retain quality part-time and volunteer workers.
- *Operational Excellence:* implement internal education in regards to best operational practices and protection of natural resources.
- *Prepare and Innovate Workforce:* improve employee performance and accountability, and create a positive work culture with high employee morale.

Through addressing these initiatives, not only will the District benefit but staff will be better equipped to respond to the challenges of 2018.

Description: The Lake of the Woods operations department is responsible for the maintenance, service, and general upkeep of the facilities and public grounds throughout the Lake of the Woods, River Bend, and Sangamon River Forest Preserves.

Originating in 1948, Lake of the Woods Forest Preserve is the oldest preserve within the Champaign County Forest Preserve District. Consisting of 900 acres, Lake of the Woods provides a number of recreational opportunities, natural resources experiences, and educational activities. Operations inspects, services and upkeeps the following amenities: Lake of the Woods Pavilion (200 capacity enclosed rental facility); Elk's Lake Pavilion (200 capacity enclosed 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 Lake of the Woods (35 capacity enclosed rental facility w/kitchen); Swiss Valley Shelter (90 capacity rental facility); Rotary Hill shelter (116 capacity rental facility w/kitchen); Sycamore Hollow shelter (60 capacity rental facility w/kitchen); HI-Tower Bell Carillon; twelve landscaped areas, including Mabery Gelvin Botanical Garden, the Mindy Harrington Memorial Garden, and the Discovery Garden and greenhouse; six restroom facilities, including the Rayburn-Purnell restroom/bridal dressing room and Buffalo Trace restroom; five open-air shelters (Mahomet Rotary, 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 two lakes totaling 130 acres, 2.5 miles of forest along the Sangamon River as well as a one mile nature trail and 1.2 mile multipurpose trail. Amenities include: an open-air shelter; restroom facility; Possibility Pier; and the nature/multi-use trails.

Purchased in 2007, Sangamon River Forest Preserve provides a 160-acre area for a variety of natural resource related activities. In addition, it includes the historic residence built in 1919. Amenities include: an open-air shelter; accessible prairie overlook; restroom facility; and 2.25 mile trail system.

Challenges:

Being the original and oldest preserve throughout the District, Lake of the Woods has a number of infrastructure issues and maintenance demands that exceed the resources allocated within the department's operating budget. Among the more prominent areas in need of restoration or replacement are: the Lake of the Woods dam/spillway, Botanical Garden waterfall/pond area, and the rental boat dock. In addition, the septic systems and water lines throughout the preserve continue to require recurring maintenance. Even with an annual maintenance plan in place these utility related areas frequently require repair.

Botanical Garden Proposed 2018 Budget					
Revenue	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Property Taxes	\$ 114,827	\$ 101,114	\$ 120,846	\$ 118,293	\$ 119,343
Garden Weddings	\$ 4,833	\$ 5,122	\$ 6,000	\$ 8,095	\$ 4,250
Gifts & Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 300	\$ -
Totals	\$ 119,660	\$ 106,236	\$ 126,846	\$ 126,688	\$ 123,593
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Full-Time Personnel	\$ 23,133	\$ 33,695	\$ 35,062	\$ 34,106	\$ 36,533
Part-Time Personnel	\$ 29,718	\$ 17,545	\$ 33,493	\$ 26,197	\$ 37,083
Health Insurance	\$ 6,590	\$ 6,636	\$ 7,212	\$ 7,813	\$ 7,752
Dental Insurance	\$ 365	\$ 398	\$ 426	\$ 399	\$ 426
Life Insurance	\$ 47	\$ 63	\$ 75	\$ 63	\$ 63
Uniforms	\$ 604	\$ 446	\$ 500	\$ 500	\$ 500
Supplies	\$ 4,951	\$ 8,698	\$ 7,320	\$ 5,734	\$ 6,990
Discovery Garden	\$ 730	\$ 569	\$ 1,610	\$ 767	\$ 970
Landscaping Materials/Topsoil	\$ 12,927	\$ 13,637	\$ 19,250	\$ 15,510	\$ 14,323
Gasoline	\$ 769	\$ 1,282	\$ 1,500	\$ 1,500	\$ 750
Diesel Fuel	\$ -	\$ 130	\$ 100	\$ 1,000	\$ 130
Heating Fuel	\$ 4,358	\$ 3,884	\$ 5,000	\$ 4,576	\$ 4,319
Electric	\$ 5,964	\$ 6,497	\$ 5,900	\$ 7,594	\$ 6,696
Water/Sewer	\$ 451	\$ 486	\$ 600	\$ 859	\$ 515
Contractual/Professional	\$ 92	\$ 747	\$ 3,520	\$ 2,020	\$ 3,060
Conferences/Dues/Workshops	\$ 817	\$ 228	\$ 1,149	\$ 730	\$ 1,148
ActiveNet Fees	\$ -	\$ 20	\$ -	\$ 445	\$ 97
Equipment Repair	\$ 1,303	\$ 1,997	\$ 2,150	\$ 2,980	\$ 2,238
Totals	\$ 92,819	\$ 96,958	\$ 124,867	\$ 112,793	\$ 123,593

Lake of the Woods Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 338,656	\$ 303,633	\$ 337,544	\$ 336,492	\$ 328,414
Lake of the Woods P1 Pavilion	\$ 22,530	\$ 21,085	\$ 21,469	\$ 22,500	\$ 21,500
Elk's Lake P2 Pavilion	\$ 18,920	\$ 20,710	\$ 20,768	\$ 17,500	\$ 18,000
Swiss Valley Shelter	\$ 2,705	\$ 2,690	\$ 2,208	\$ 2,835	\$ 3,030
Sycamore Hollow Shelter	\$ 1,185	\$ 1,150	\$ 1,338	\$ 1,335	\$ 1,111
Izaak Walton Cabin	\$ 5,975	\$ 6,870	\$ 6,154	\$ 6,000	\$ 5,040
Riverview Retreat Center	\$ 4,245	\$ 2,495	\$ 3,959	\$ 3,215	\$ 3,128
Rotary Hill Shelter	\$ 5,000	\$ 4,290	\$ 5,062	\$ 5,045	\$ 4,675
Boat Rentals	\$ 6,267	\$ 5,699	\$ 6,538	\$ 7,920	\$ 7,200
Recycling & Miscellaneous	\$ 179	\$ 895	\$ 500	\$ 200	\$ 500
Totals	\$ 405,662	\$ 369,517	\$ 405,540	\$ 403,042	\$ 392,598
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Full-Time Personnel	\$ 145,716	\$ 168,248	\$ 171,090	\$ 164,589	\$ 178,093
Part-Time Personnel	\$ 68,060	\$ 46,998	\$ 62,731	\$ 52,926	\$ 62,254
Health Insurance	\$ 34,583	\$ 33,180	\$ 43,560	\$ 39,065	\$ 38,760
Dental Insurance	\$ 1,707	\$ 1,993	\$ 2,134	\$ 1,993	\$ 2,134
Life Insurance	\$ 308	\$ 313	\$ 375	\$ 313	\$ 313
Uniforms	\$ 1,871	\$ 709	\$ 1,352	\$ 1,250	\$ 1,100
Supplies	\$ 24,238	\$ 22,829	\$ 28,004	\$ 22,458	\$ 26,712
Gasoline	\$ 7,773	\$ 6,371	\$ 11,296	\$ 12,976	\$ 13,322
Diesel Fuel	\$ 5,232	\$ 4,135	\$ 9,050	\$ 5,989	\$ 5,904
Heating Fuel	\$ 8,012	\$ 3,684	\$ 9,365	\$ 4,942	\$ 6,671
Electric	\$ 13,901	\$ 14,907	\$ 13,902	\$ 14,840	\$ 14,840
Telephone	\$ 128	\$ 79	\$ 150	\$ 377	\$ 175
Water/Sewer	\$ 1,888	\$ 1,697	\$ 2,590	\$ 1,611	\$ 1,854
Contractual/Professional	\$ 18,826	\$ 17,283	\$ 25,785	\$ 19,648	\$ 24,633
Conferences/Dues/Workshops	\$ 2,173	\$ 2,460	\$ 1,728	\$ 1,710	\$ 1,249
ActiveNet Fees	\$ -	\$ 871	\$ -	\$ 2,734	\$ 2,177
Equipment Repair	\$ 13,669	\$ 11,925	\$ 12,828	\$ 14,986	\$ 12,407
Recycling & Miscellaneous	\$ -	\$ 10	\$ -	\$ -	\$ -
Totals	\$ 348,085	\$ 337,692	\$ 395,940	\$ 362,407	\$ 392,598

Middle Fork River Forest Preserve

Goal: Preserve, maintain, and operate the Middle Fork River 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 River Forest Preserve.

Changes for 2018: The District and its Citizens Advisory Committee plan to submit an application designated the Middle Fork River Forest Preserve as an International Dark Sky Park, the first such designation in the State of Illinois. A Dark Sky Park is a land possessing an exceptional or distinguished quality of starry nights and a nocturnal environment that is specifically protected for its scientific, natural, educational, cultural heritage, and public enjoyment.

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 area and a trail running along the berm and outlying areas. The South Waterfowl area, which is more secluded, lies due east and south of the North Waterfowl location, containing a maintenance drive for staff or special use permit holders. Both Waterfowl areas are closed to the public for several months in the spring for waterfowl nesting. The Pt Pleasant wetland area sits on the southernmost area of the preserve.

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 group sites are typically used by larger groups 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 reservations online. Staff will also assist the campground naturalist (a seasonal employee hired by the education staff) prepare and set up for programs as requested. 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 with our neighbors. We also strive to develop a great relationship with campground users and daily visitors, holding to our conservation values while providing excellence in parks and recreation.

Challenges:

Current challenges at the Middle Fork River Forest Preserve continue to focus on increasing the public's awareness of our preserve and all it has to offer. We have increased our user base for the past five years with better marketing and improving our facilities for the public, yet still face the challenge posed by a perceived remote Champaign County location. Campground expansion has been approved for the 2018 year and plans are underway, with expected completion by the beginning of the camping season in May. This project will add twelve more electric sites at 50amp capacity, the service most requested by campers. Other challenges include identifying the necessary funds to complete a needed restoration of Willow Pond. The pond experiences a continual drop in water level due to leaching, which can heavily affect the swim beach feature popular with campers and guests. The Pt. Pleasant restoration project will begin with the solicitation of an engineering plan in the 2018 year, with hope of project implementation and completion in the following year. ADA improvements continue throughout the user areas. In 2017, we completed the Activity Center entrance area, bringing it up to proper codes.

Middle Fork Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 193,652	\$ 177,608	\$ 202,261	\$ 201,630	\$ 200,998
Activity Center	\$ 7,165	\$ 7,850	\$ 6,500	\$ 6,600	\$ 7,110
Camping Fees	\$ 53,816	\$ 59,597	\$ 55,000	\$ 63,587	\$ 71,280
Ice Cream	\$ 998	\$ 658	\$ 700	\$ 473	\$ 700
Ice	\$ 1,032	\$ 1,949	\$ 2,000	\$ 2,242	\$ 1,500
Worms	\$ 208	\$ 260	\$ 275	\$ 338	\$ 250
Firewood	\$ 5,973	\$ 4,709	\$ 6,000	\$ 4,792	\$ 5,200
Recycling & Miscellaneous	\$ 274	\$ 21	\$ -	\$ 650	\$ 250
Totals	\$ 263,118	\$ 252,652	\$ 272,736	\$ 280,312	\$ 287,288
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Full-time Personnel	\$ 121,389	\$ 127,790	\$ 132,980	\$ 132,600	\$ 138,472
Part-time Personnel	\$ 20,320	\$ 20,178	\$ 32,160	\$ 34,450	\$ 44,517
Health Insurance	\$ 23,724	\$ 23,908	\$ 21,636	\$ 21,636	\$ 23,256
Dental Insurance	\$ 1,195	\$ 1,195	\$ 1,280	\$ 1,089	\$ 1,280
Life Insurance	\$ 209	\$ 188	\$ 225	\$ 172	\$ 188
Uniforms	\$ 643	\$ 637	\$ 600	\$ 600	\$ 600
Supplies	\$ 23,514	\$ 19,316	\$ 23,000	\$ 22,000	\$ 23,000
Gasoline	\$ 3,285	\$ 3,040	\$ 5,200	\$ 3,700	\$ 4,500
Diesel Fuel	\$ 2,644	\$ 2,331	\$ 3,200	\$ 2,700	\$ 3,200
Heating Fuel	\$ -	\$ 541	\$ 1,000	\$ 700	\$ 1,000
Electric	\$ 15,275	\$ 15,077	\$ 15,350	\$ 14,870	\$ 16,000
Telephone	\$ 3,051	\$ 3,185	\$ 3,200	\$ 2,946	\$ 3,200
Connectivity & IT Services	\$ 659	\$ 524	\$ 840	\$ 600	\$ 800
Contractual/Professional	\$ 11,892	\$ 7,853	\$ 12,000	\$ 13,750	\$ 12,000
Conferences/Dues/Workshops	\$ 2,568	\$ 2,887	\$ 2,600	\$ 1,115	\$ 2,800
ActiveNet Fees	\$ -	\$ 164	\$ -	\$ 435	\$ 425
Equipment Repair	\$ 7,731	\$ 2,979	\$ 2,800	\$ 2,750	\$ 2,900
Camping Reservation Fees	\$ 864	\$ 960	\$ 1,000	\$ 900	\$ 1,000
Merchandise for Resale	\$ 6,745	\$ 5,365	\$ 8,865	\$ 4,052	\$ 8,150
Totals	\$ 245,708	\$ 238,119	\$ 267,936	\$ 261,065	\$ 287,288

Homer Lake Operations

- Goal:** Preserve, maintain, and operate the Homer Lake Forest Preserve (including Old Homer Park, Collins Pond, Sylvester Woods, Hidden Acres and the Kickapoo Rail Trail) for patron enjoyment and recreation.
- Objective:** Protect, preserve and restore the flora, fauna, lands and waters in the Homer Lake Forest Preserve.
- Changes for 2018:** The year ahead will be the first full year of operation for Phase 1 of the Kickapoo Rail Trail. In addition, the second phase, a 1/3 mile section of trail in downtown St. Joseph will be under construction. Both of these new improvements are expected to draw on Homer Lake resources and staff capacity.
- 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 (28 acres with 5 acre pond), Hidden Acres (28 acres with a 1 acre pond), Sylvester Woods (7 acres), Old Homer Park (16 acres), and the Kickapoo Rail Trail (12.5 linear miles containing approximately 250 acres). 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; 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 volunteers; and coordination of preserve services for events sponsored by public service organizations.
- Homer Lake has been managed by the District since 1971, although the District did not take 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 has historically been 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; the park residence; Homer Lake (80-acre lake with a watershed of 7.5 square miles; IDNR stocks the lake annually); Oak Ridge picnic area has 2 small shelters open to the public; sailboat launch (newly naturalized and re-opened); 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; 8 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; six trail bridges; and one sled hill.

Challenges:

The popularity of the Natural Playscape and the Salt Fork Center rental facility, plus the recent increase in remote site acreage, has resulted in increased visitation and also challenges Homer Lake and its environs. This upward trend has resulted in greater staffing demands as requests for service increases while more mechanical problems and safety concerns arise. The Kickapoo Rail Trail, a 12 mile preserve, will present additional and unique challenges related to staffing because of the time that it will take to travel to the site to perform regular maintenance, provide oversight, and respond to additional issues that the visitors bring to our attention. Phase 1 of the trail, 6.7 miles between St. Joseph and Urbana, opened in late summer of the 2017. The coming year, 2018, will be the first full year of trail operation and the first opportunity to assess its full impact on the Homer Lake operations crew.

Homer Lake Proposed 2018 Budget					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 188,168	\$ 186,278	\$ 196,231	\$ 195,619	\$ 218,432
Walnut Hill Shelter	\$ 3,325	\$ 3,630	\$ 3,500	\$ 3,130	\$ 3,500
Salt Fork Center	\$ 23,055	\$ 24,585	\$ 21,500	\$ 19,982	\$ 21,375
Recycling & Miscellaneous	\$ 326	\$ 200	\$ -	\$ 300	\$ 100
Totals	\$ 214,874	\$ 214,693	\$ 221,231	\$ 219,031	\$ 243,407
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Full-Time Personnel	107624.5	111907.48	115637.6	112449.69	124694.4
Part-Time Personnel	22129	19938	31248	13700	40409
Health Insurance	15816	13272	14424	15626	15504
Dental Insurance	797	797	853	797	853
Life Insurance	139	125	150	125	125
Uniforms	364	409	600	525	600
Supplies	21387	22728	28232	25000	27600
Gasoline	1492	1515	2650	1993	2300
Diesel Fuel	1773	2270	2300	1683	2300
Heating Fuel	1343	1958	3500	1661	3200
Electric	9720	9189	9408	9192	9500
Telephone	1515	1544	1800	1570	1600
Connectivity & IT Services	1114	1151	1140	1083	1140
Contractual/Professional	3410	4504	5418	3592	6042
Conferences/Dues/Workshops	1794	1422	2640	2217	2640
ActiveNet Fees	0	325	0	1025	1100
Equipment Repair	4244	2802	3500	1747	3800
Totals	\$ 194,662	\$ 195,856	\$ 223,501	\$ 193,986	\$ 243,407

Construction Department

- Purpose:** The Construction Department provides District-wide professional services such as maintenance, repair, remodeling, and new construction to facilities, grounds, and related amenities.
- Objective:** To provide staff and preserve patrons with a safe, functional, and well maintained place to work and enjoy the District.
- Changes for 2018:** The Department will take an active role in expanding our capabilities. This will ensure that we are able to contribute to the long term strategic plan as it relates to sustainability and efficient operation of the District.
- Description:** The Construction Department responsibilities include all aspects of construction services. Drawing on our years of experience as skilled tradesmen, we have capabilities to complete projects from new construction to minor repairs. Some examples of the scope of our work include: Replacement of district sidewalks, trail repairs, and door and window installations.
- The Construction Department has an inventory of hand and power tools typically used by professional contractors. Additionally, we have an array of metal working equipment.
- The Construction Department draws on its experience to assist other departments in the planning, estimating, and feasibility of future projects. Working with the Planning Director, we assist with specifications, and on site monitoring of contracted work.
- Challenges:** The main challenges facing our department are manpower and project financing. Because of our experience, we have the capabilities to accomplish almost any task. We are a small department, so available hours can sometimes limit what we can take on. Working with the Planning Director and the Executive Director, we believe that overcoming any challenge is possible.

Construction Proposed 2018 Budget

Construction Proposed 2018 Budget					
Revenue	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Property Taxes	\$ 166,870	\$ 147,942	\$ 183,297	\$ 179,425	\$ 188,854
Total	\$ 166,870	\$ 147,942	\$ 183,297	\$ 179,425	\$ 188,854
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Full-Time Personnel	\$ 122,407	\$ 123,845	\$ 127,703	\$ 128,400	\$ 137,347
Part-Time Personnel	\$ -	\$ 2,633	\$ 10,335	\$ 8,025	\$ 10,539
Health Insurance	\$ 23,724	\$ 19,355	\$ 21,636	\$ 23,439	\$ 23,256
Dental Insurance	\$ 1,195	\$ 1,195	\$ 1,280	\$ 1,196	\$ 1,280
Life Insurance	\$ 228	\$ 188	\$ 225	\$ 188	\$ 188
Uniforms	\$ 606	\$ 639	\$ 700	\$ 700	\$ 700
Supplies	\$ 4,839	\$ 4,223	\$ 4,400	\$ 4,400	\$ 4,400
Gasoline	\$ 1,767	\$ 2,086	\$ 3,000	\$ 2,000	\$ 1,000
Diesel Fuel	\$ 183	\$ 297	\$ 1,000	\$ 1,000	\$ 3,000
Heating Fuel	\$ 855	\$ 768	\$ 1,225	\$ 800	\$ 1,225
Electric	\$ 1,398	\$ 1,401	\$ 1,500	\$ 1,400	\$ 1,500
Contractual/Professional	\$ 210	\$ 140	\$ 469	\$ 334	\$ 219
Conferences/Dues/Workshops	\$ 653	\$ 324	\$ 2,499	\$ 747	\$ 1,700
Equipment Repair	\$ 825	\$ 3,188	\$ 2,500	\$ 2,500	\$ 2,500
Total	\$ 158,890	\$ 160,282	\$ 178,472	\$ 175,129	\$ 188,854

Planning Department

Purpose: The Planning Department prepares estimates, maps, drawings, and specifications for internal construction projects, public bids, and grant applications; oversees and collaborates with the Construction Department; and acts as District liaison to consultants and contractors for large scale construction projects. The Planning Department aims to design infrastructure, facilities, and amenities that are safe, unique, cost-effective, low-maintenance, energy efficient, sustainable, consistent with District conservation efforts, and reflective of District history.

Changes for 2018: Continue implementation of sustainable designs and materials for building and site improvements. Upgrade light fixtures and HVAC systems to reduce energy usage and cost, consistent with applicable rebate programs. In 2016, the Planning Department worked with Museum & Education staff to apply for a 75% rebate to replace halogen track light bulbs with LED's throughout the Museum. In 2017 HVAC replacements at LOW qualified for a rebate of \$1,600.

Description: Project planning begins by reviewing previous studies, inventories, plans, and specifications; field verifying existing dimensions and elevations, then creating accurate as-built drawings; evaluating life expectancy and existing conditions of facilities, infrastructure, equipment, and building materials; developing a project scope and budget with contractors, consultants, staff, and public, as applicable; researching building codes, local ordinances, zoning requirements, safety considerations, energy efficient systems, environmentally conscious building materials, and ways to minimize the impact on natural resources.

Conceptual drawings and preliminary estimates are created and reviewed with the Construction Department, then presented to appropriate staff for discussion. The Planning Department takes comments and questions into consideration, and revises concepts and estimates as necessary.

Concept drawings are developed into detailed working construction documents, with dimensions, scales, and elevations. The planning and construction departments perform site visits to verify design accuracy. Project scope and specifications are precisely defined per construction industry standards and recommendations from industry leading manufacturers. This ensures durable, high-quality construction, and provides a fair and equal bidding process.

Projects are either completed in-house or advertised for public bid. If the latter is required, then bidding documents and draft contracts are prepared and issued to interested local contractors. A project schedule is determined in coordination with department heads and site superintendents to ensure that there are no conflicts with special events or facility rentals. The Planning Department reviews construction in progress and completes a punch list at project completion. The planning director coordinates payment schedule with the director of finance.

The Planning Department organizes and maintains a District Facilities Inventory and AutoCad Map Database, an electronic archive which provides scaled base maps and floor plans of District Preserves and buildings. Bridge and dam inspections are coordinated with consultants as required by the authorities having jurisdiction.

Challenges:

Several existing district facilities and infrastructure are in need of major repair, including but not limited to buildings, roads, parking lots, ponds, docks, spillways, and utilities. Completing the much needed large scale deferred maintenance projects while providing new high-quality improvements will prove difficult. The Planning Department recommends that projects be phased over multiple years whenever possible, while focusing on long-term sustainability and the implementation of green design initiatives as a district-wide standard.

Planning Proposed 2018 Budget					
Revenue	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Property Taxes	\$ 205,389	\$ 183,914	\$ 109,667	\$ 107,350	\$ 222,038
TIFs PILOTs other Taxes	\$ 1,168	\$ 1,469	\$ 400	\$ 1,500	\$ 1,500
Interest Income	\$ 796	\$ 3,245	\$ 2,750	\$ 1,300	\$ 1,250
Miscellaneous Revenues	\$ 124	\$ -	\$ -	\$ -	\$ -
Total	\$ 207,477	\$ 188,628	\$ 112,817	\$ 110,150	\$ 224,788
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projection	2018 Budget
Full-Time Personnel	\$ 102,450	\$ 117,537	\$ 118,075	\$ 115,536	\$ 121,456
Administrative Salaries	\$ 77,261	\$ 78,997	\$ 59,090	\$ 74,400	\$ 76,344
Health Insurance	\$ 14,498	\$ 13,272	\$ 14,424	\$ 15,626	\$ 15,504
Dental Insurance	\$ 730	\$ 797	\$ 853	\$ 797	\$ 853
Life Insurance	\$ 128	\$ 126	\$ 150	\$ 126	\$ 126
Uniforms	\$ 147	\$ 42	\$ 100	\$ -	\$ 100
Supplies	\$ 2,873	\$ 2,128	\$ 5,600	\$ 2,533	\$ 2,000
Gasoline	\$ 146	\$ 81	\$ 250	\$ 250	\$ 250
Connectivity & IT Services	\$ 1,847	\$ 725	\$ 1,447	\$ 1,446	\$ 1,594
Contractual/Professional	\$ 1,085	\$ 63	\$ 3,050	\$ 3,148	\$ 3,000
Conferences/Dues/Workshops	\$ 1,013	\$ 2,381	\$ 4,356	\$ 1,702	\$ 2,961
Legal Advertising	\$ 421	\$ 90	\$ 600	\$ 119	\$ 600
Total	\$ 202,600	\$ 216,239	\$ 207,995	\$ 215,683	\$ 224,788

Marketing Department

- Goal:** Market and communicate District preserves, programs and events.
- Objective:** Raise community awareness of District preserves, mission and initiatives.
- 2018 Changes:** The Marketing Department has a goal to develop and implement a branding campaign to raise local community awareness of Champaign County Forest Preserve District to at least 75% of the public.
- 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*, the District’s quarterly newsletter is mailed to 3,800 people. An online version of the Leaflet is also developed monthly and contains information that is happening throughout the current month.
- The District uses Instagram, 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 once a month 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.
- Monthly sandwich boards inserts are developed for public programs, educational programs, and summer camps. These are used in the sandwich boards at the Museum of the Grand Prairie and the Homer Lake Interpretive Center. Copies of these are posted around in rental facilities throughout the preserves and kiosks at Homer Lake.
- The Marketing Department provides substantial support to the District’s Citizen Advisory Committee’s considerable outreach efforts.

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

Challenges:

The greatest marketing challenge is identifying the variety of media that will reach our diverse community, while selecting options that are cost-effective yet have the wide reach we need to share our important message.

Public Relations Proposed 2018 Budget					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 168,063	\$ 180,244	\$ 200,581	\$ 199,955	\$ 181,155
Freedom Fest	\$ 12,653	\$ 16,271	\$ 11,500	\$ 14,080	\$ 12,500
Totals	\$ 180,716	\$ 196,515	\$ 212,081	\$ 214,035	\$ 193,655
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Full-Time Personnel	\$ 75,319	\$ 78,567	\$ 80,339	\$ 78,402	\$ 85,320
Part-Time Personnel	\$ 10,033	\$ 2,848	\$ -	\$ -	\$ -
Health Insurance	\$ 15,816	\$ 13,272	\$ 14,424	\$ 14,424	\$ 15,504
Dental Insurance	\$ 797	\$ 797	\$ 853	\$ 797	\$ 853
Life Insurance	\$ 139	\$ 125	\$ 150	\$ 125	\$ 125
Uniforms	\$ 404	\$ 198	\$ 250	\$ 300	\$ 250
Supplies	\$ 4,479	\$ 2,669	\$ 3,000	\$ 2,000	\$ 2,500
Connectivity & IT Services	\$ -	\$ 563	\$ 2,784	\$ 2,491	\$ 1,079
Contractual/Professional	\$ 1,276	\$ 11,581	\$ 17,500	\$ 5,500	\$ 18,500
Conferences/Dues/Workshops	\$ 1,660	\$ 2,336	\$ 2,920	\$ 920	\$ 2,999
Promotions/Advertising	\$ 56,751	\$ 44,905	\$ 69,300	\$ 55,000	\$ 55,525
Freedom Fest	\$ 11,175	\$ 11,118	\$ 11,000	\$ 11,909	\$ 11,000
Totals	\$ 177,849	\$ 168,979	\$ 202,520	\$ 171,868	\$ 193,655

Volunteer Program Department

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

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

Changes for 2018: The Volunteer Coordinator plans to update the District’s volunteer manual to reflect changes being made to the staff manual that Human Resources is currently updating.

Description: The Volunteer Department secures and coordinates individual volunteers, large and small volunteer groups, community service workers, scouting projects, and visiting groups to support the District mission and operations. In many cases, department supervisors and staff oversee the volunteers on the day of volunteering efforts. Over the past few years, large numbers of volunteers have come from Lincoln’s Challenge, the East Central Illinois Master Naturalist Chapter, Fraternities and Sororities, and CAC members.

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.

Volunteer Proposed 2018 Budget					
Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 20,384	\$ 17,878	\$ 18,528	\$ 18,470	\$ 18,635
Totals	\$ 20,384	\$ 17,878	\$ 18,528	\$ 18,470	\$ 18,635
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Part-Time Personnel	\$ 14,703	\$ 5,724	\$ 14,467	\$ 13,465	\$ 13,896
Uniforms	\$ -	\$ 72	\$ 100	\$ 100	\$ 100
Supplies	\$ 2,785	\$ 1,613	\$ 1,000	\$ 250	\$ 1,000
Contractual/Professional	\$ 15	\$ -	\$ 400	\$ 90	\$ 940
Conferences/Dues/Workshops	\$ 368	\$ 286	\$ 200	\$ -	\$ 200
Volunteer Recognition	\$ -	\$ 725	\$ 1,500	\$ 1,060	\$ 1,500
Master Naturalist Program	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Totals	\$ 18,871	\$ 9,420	\$ 18,667	\$ 15,965	\$ 18,635

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.

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 38 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, alarm 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.

Challenges: Challenges include continually promoting operational efficiencies and maintaining all financial and technology operations with minimal staffing.

Administration Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Property Taxes	\$ 538,150	\$ 653,355	\$ 577,138	\$ 575,339	\$ 603,838
TIFs PILOTs other Taxes	\$ 138,950	\$ 31,650	\$ 20,000	\$ 32,000	\$ 27,500
Interest Income	\$ 5,261	\$ 9,594	\$ 7,500	\$ 14,500	\$ 7,500
Investment Income	\$ 2,723	\$ 1,754	\$ 1,791	\$ 1,791	\$ 2,850
Miscellaneous Revenues	\$ 4,602	\$ 5,776	\$ 600	\$ 3,750	\$ 1,500
Fishing Licenses	\$ 61	\$ 48	\$ 50	\$ 50	\$ 50
Totals	\$ 689,747	\$ 702,177	\$ 607,079	\$ 627,430	\$ 643,238
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Full-Time Personnel	\$ 255,571	\$ 255,419	\$ 221,739	\$ 249,050	\$ 278,755
Part-Time Personnel	\$ 16,137	\$ 14,110	\$ 32,053	\$ 17,324	\$ 31,831
Health Insurance	\$ 39,540	\$ 30,968	\$ 36,060	\$ 33,681	\$ 38,760
Health Reimbursement	\$ -	\$ 29,219	\$ 72,000	\$ 55,257	\$ 70,400
Dental Insurance	\$ 1,993	\$ 1,959	\$ 2,134	\$ 1,607	\$ 2,134
Life Insurance	\$ 349	\$ 308	\$ 375	\$ 298	\$ 313
Employee Assistance Program	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950
Uniforms	\$ 378	\$ 705	\$ 600	\$ 225	\$ 600
Training and Recognition	\$ 3,989	\$ 3,321	\$ 6,700	\$ 3,225	\$ 6,625
Supplies	\$ 14,073	\$ 16,943	\$ 16,500	\$ 9,650	\$ 15,850
Gasoline	\$ 1,120	\$ 953	\$ 1,250	\$ 1,200	\$ 1,200
Heating Fuel	\$ 3,033	\$ 1,082	\$ 2,800	\$ 1,455	\$ 2,500
Electric	\$ 3,861	\$ 4,314	\$ 4,000	\$ 4,053	\$ 4,000
Telephone	\$ 11,920	\$ 4,139	\$ 2,035	\$ 6,700	\$ 8,905
Connectivity & IT Services	\$ 31,919	\$ 40,446	\$ 39,325	\$ 40,419	\$ 46,200
Contractual/Professional	\$ 27,388	\$ 31,685	\$ 29,465	\$ 25,475	\$ 34,808
Commissioner Travel Conference	\$ -	\$ 4,599	\$ 9,357	\$ 8,500	\$ 12,344
Conferences/Dues/Workshops	\$ 20,181	\$ 15,874	\$ 15,209	\$ 7,605	\$ 14,876
Grant Fees	\$ 259	\$ 757	\$ 1,929	\$ 2,180	\$ 1,929
ActiveNet Fees	\$ -	\$ 93	\$ 199	\$ 40	\$ 96
Legal Advertising	\$ 1,599	\$ 1,890	\$ 1,500	\$ 1,500	\$ 1,500
Employment Advertising	\$ 5,246	\$ 821	\$ 1,500	\$ 1,500	\$ 1,500
Equipment Repair	\$ 1,028	\$ 1,860	\$ 1,500	\$ 1,669	\$ 2,000
Credit Card Charges	\$ 3,073	\$ 2,806	\$ 3,000	\$ 2,000	\$ 1,500
Miscellaneous Expenses	\$ 3,120	\$ 28	\$ -	\$ 3,700	\$ -
Totals	\$ 448,727	\$ 467,249	\$ 504,180	\$ 481,263	\$ 581,576

District Farm Operations

Purpose: Support Natural Resource management of District lands through sustainable farm operations. Prevent invasive plant species from dominating fallow fields.

Objective: Increase restored District acreage for prairie, savanna, 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 2014 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 (CRP). Approximately 20% of total District acreage is considered to be farmland by the USDA.

Since 1991, Larry Roberts has farmed the 191.2 acres of row crop agriculture at Middle Fork Forest Preserve, grossing an average of \$51,038 from 2013 to 2017 with average expenses of \$22,490. The District's net revenue for this period equals \$150/acre. The Middle Fork Farm expenses and revenues are equally shared between Mr. Roberts and the District. For 2017 net revenue equaled \$171 per acre.

In 2009 the Board of Commissioners dedicated the farm and CRP revenues to support of District resource management. The Farm Reserve balance as of January 1, 2017 was \$71,306 and the year end 2017 balance is \$98,476.

2016 Farm Reserve:	\$71,306
2017 Revenues:	\$56,092 (Farm = \$48,368 CRP = \$7,190 Other = 535)
2017 Expenses:	\$15,922 for seed, fertilizer, and herbicide
	<u>\$13,000</u> estimated support for Natural Resource projects

2017 Farm Reserve: \$98,476

In 1997 the District enrolled 64 acres, also at Middle Fork, into the federal CRP. 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. The 2008 Farm Bill began phasing out funding for government entities enrolled in CRP. 2017 will be the last year the District receives CRP revenues.

Farm Proposed 2018 Budget

Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Crop Share	\$ 42,082	\$ 58,094	\$ 45,000	\$ 48,367	\$ 45,000
Conservation Reserve Program	\$ 7,190	\$ 7,190	\$ 7,190	\$ 7,190	\$ -
Miscellaneous Revenues	\$ 292	\$ 761	\$ 500	\$ -	\$ 150
Totals	\$ 49,564	\$ 66,045	\$ 52,690	\$ 55,557	\$ 45,150
Expenditures	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Supplies	\$ 21,478	\$ 27,353	\$ 25,000	\$ 15,921	\$ 25,000
Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Projects	\$ 33,277	\$ 49,922	\$ 13,000	\$ 13,000	\$ 17,000
Totals	\$ 54,755	\$ 77,275	\$ 38,000	\$ 28,921	\$ 42,000

2018 Budget Appendix

The following spreadsheets and chart provide information on program costing and funding for the District's eight primary program areas, including all direct and indirect costs.

2018 Budgeted Expenditures by Program

2018 Operating Expenses by Program

2018 Program Operating Budgets – How Funded?

CCFPD Program Costs per \$100,000 EAV

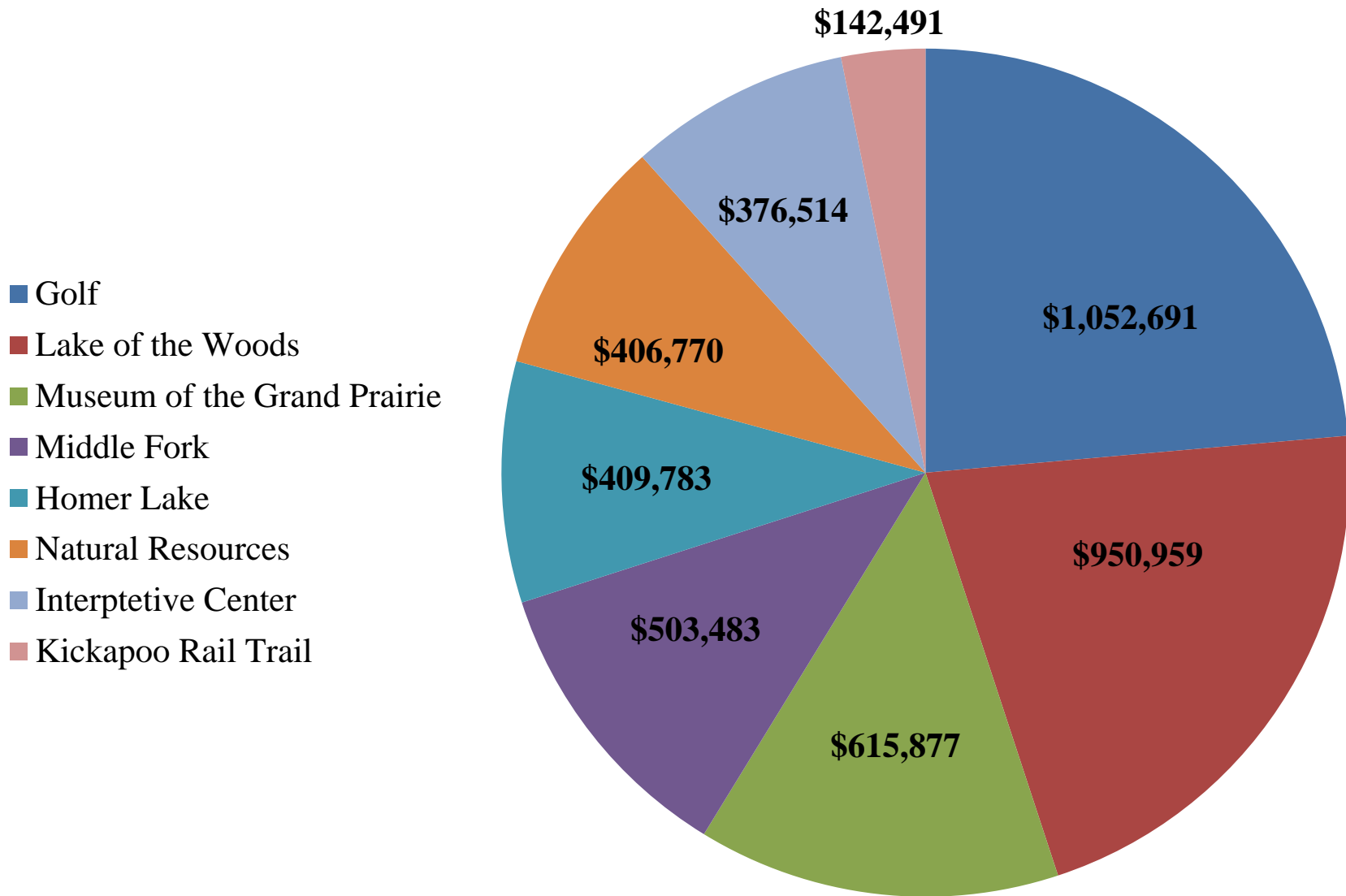
The Champaign County Forest Preserve District receives significant support from the Forest Preserves Friends Foundation, which is dedicated to supporting the District and its programs. The following information about the Foundation is included in this appendix.

2018 Forest Preserve Foundation Budget

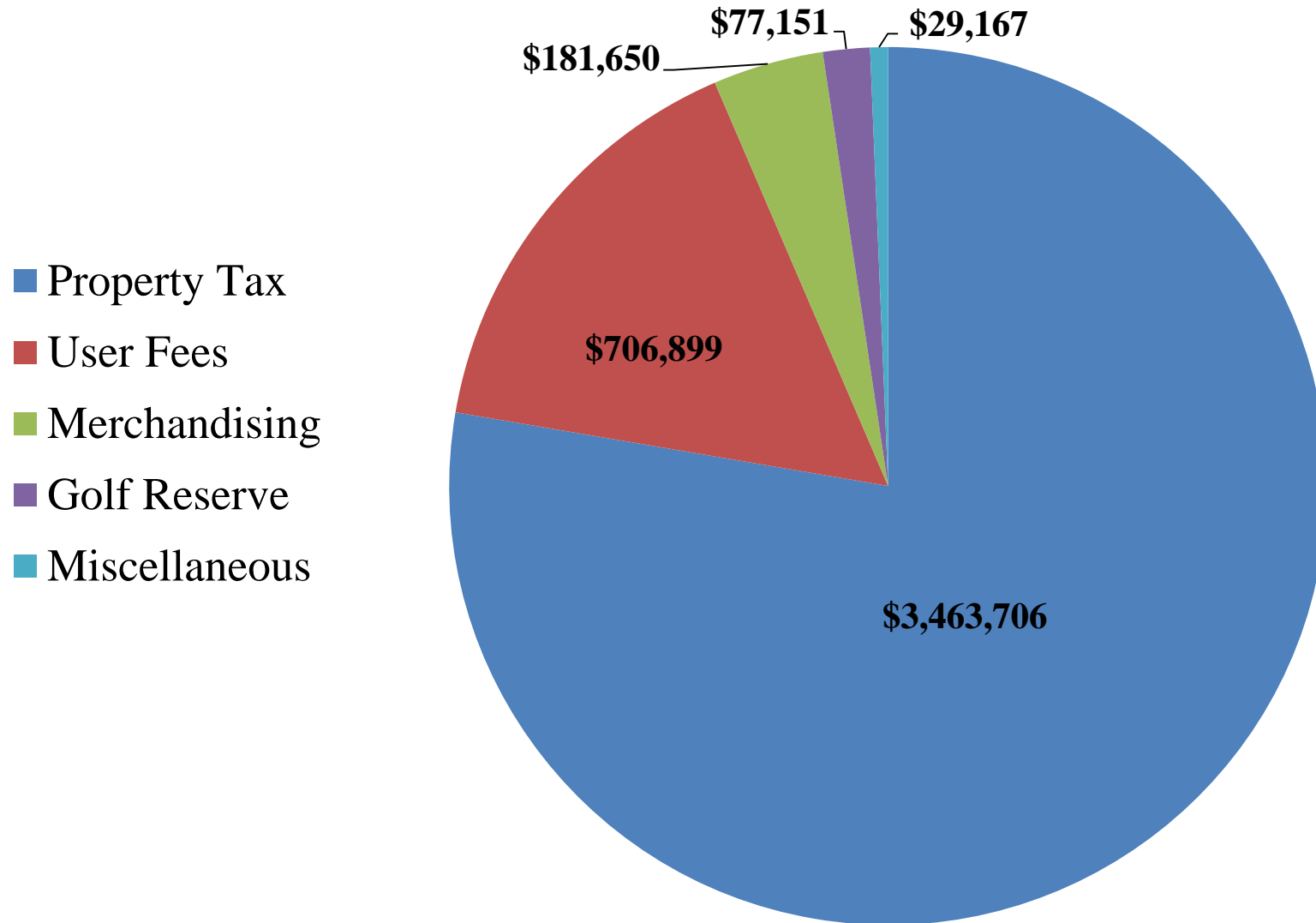
2018 Budgeted Expenditures by Program - Funding Detail

	2018 Funding					
	2018 Expenses	Property Tax	User Fees	Merchandise & FAB	Miscellaneous	Golf Reserve
Golf	\$ 1,052,691	\$ 306,630	\$ 494,900	\$ 174,000	\$ 10	\$ 77,151
Lake of the Woods	\$ 950,960	\$ 865,736	\$ 80,434	\$ -	\$ 4,790	\$ -
Museum of the Grand Prairie	\$ 615,878	\$ 599,442	\$ 8,750	\$ -	\$ 7,686	\$ -
Middle Fork	\$ 503,484	\$ 415,159	\$ 78,390	\$ 7,650	\$ 2,285	\$ -
Homer Lake	\$ 409,784	\$ 382,817	\$ 24,875	\$ -	\$ 2,092	\$ -
Natural Resources	\$ 406,770	\$ 397,469	\$ -	\$ -	\$ 9,301	\$ -
Interptetive Center	\$ 376,515	\$ 354,762	\$ 19,550	\$ -	\$ 2,203	\$ -
Kickapoo Rail Trail	\$ 142,492	\$ 141,692	\$ -	\$ -	\$ 800	\$ -
Totals	\$ 4,458,573	\$ 3,463,706	\$ 706,899	\$ 181,650	\$ 29,167	\$ 77,151
	2018 Funding Percentages					
	2018 Expenses	Property Tax	User Fees	Merchandise & FAB	Miscellaneous	Golf Reserve
Golf	\$ 1,052,691	29.1%	47.0%	16.5%	0.0%	7.3%
Lake of the Woods	\$ 950,960	91.0%	8.5%	0.0%	0.5%	0.0%
Museum of the Grand Prairie	\$ 615,878	97.3%	1.4%	0.0%	1.2%	0.0%
Middle Fork	\$ 503,484	82.5%	15.6%	1.5%	0.5%	0.0%
Homer Lake	\$ 409,784	93.4%	6.1%	0.0%	0.5%	0.0%
Natural Resources	\$ 406,770	97.7%	0.0%	0.0%	2.3%	0.0%
Interptetive Center	\$ 376,515	94.2%	5.2%	0.0%	0.6%	0.0%
Kickapoo Rail Trail	\$ 142,492	99.4%	0.0%	0.0%	0.6%	0.0%

2018 Operating Expenses by Program - Direct and Indirect Expenses



2018 Program Operating Budgets How Funded?



CCFPD Program Costs Compared with \$100,000 EAV

Program	Total	%	Limiting Rate by Program	2018 Ptax on 100,000 EAV
Golf	\$ 306,630	8.9%	0.0075	\$ 7.52
Homer Lake	\$ 865,736	25.0%	0.0212	\$ 21.24
Intepretive Center	\$ 599,442	17.3%	0.0147	\$ 14.71
Kickapoo Rail Trail	\$ 415,159	12.0%	0.0102	\$ 10.19
Lake of the Woods	\$ 382,817	11.1%	0.0094	\$ 9.39
Middle Fork	\$ 397,469	11.5%	0.0098	\$ 9.75
Museum	\$ 354,762	10.2%	0.0087	\$ 8.70
Natural Resources	\$ 141,692	4.1%	0.0035	\$ 3.48
RY2018 Tax Cap & Limiting Rate	\$ 3,463,706		0.08498	\$ 84.98

Forest Preserve Friends Foundation - 2018 Budget

Revenues	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
General Donations	\$ 11,872	\$ 10,288	\$ 6,000	\$ 7,754	\$ 7,500
River to Rail Event	\$ 6,719	\$ 6,098	\$ 5,000	\$ 2,632	\$ 5,000
Museum/Garden Event	\$ -	\$ 597	\$ -	\$ -	\$ 2,500
Miscellaneous KRT Events	\$ -	\$ 12,566	\$ -	\$ 7,958	\$ 8,000
Garden Concert Series	\$ 100	\$ -	\$ -	\$ -	\$ -
Kickapoo Trail	\$ 168,502	\$ 279,628	\$ 200,000	\$ 125,000	\$ 110,000
Freedom Fest Donations	\$ 7,491	\$ 7,238	\$ 8,000	\$ 5,450	\$ 6,000
Lumpkin Grant - Point Pleasant	\$ 14,000	\$ -	\$ -	\$ -	\$ 25,000
Sangamon Restoration	\$ 8,610	\$ 25,950	\$ -	\$ 118	\$ -
Museum of the Grand Prairie	\$ 2,311	\$ 133,657	\$ 2,500	\$ 1,896	\$ 27,000
Homer Lake Interpretive Center	\$ 918	\$ 525	\$ 500	\$ -	\$ 500
Botanic Garden	\$ 54,375	\$ 17,005	\$ 75,000	\$ 125,125	\$ 15,000
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ 250
Memorial Trees	\$ 550	\$ 800	\$ 500	\$ 1,100	\$ 1,000
Golf Donations	\$ 750	\$ 300	\$ -	\$ 300	\$ 300
Miscellaneous	\$ 674	\$ 1,150	\$ -	\$ 10,134	\$ -
Interest Income	\$ 1,698	\$ 1,555	\$ 1,000	\$ 515	\$ 10,000
Totals	\$ 278,570	\$ 497,357	\$ 298,500	\$ 287,982	\$ 218,050
Expenses	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Administration Costs	\$ 2,269	\$ 476	\$ 1,525	\$ 660	\$ 1,525
Donor Stewardship	\$ 3,728	\$ 2,450	\$ 10,748	\$ 5,626	\$ 11,326
Professional Services	\$ 3,482	\$ 5,522	\$ 10,000	\$ 7,879	\$ 12,450
Conferences and Workshops	\$ -	\$ 642	\$ 920	\$ 990	\$ 1,000
Promotions	\$ 2,528	\$ 2,115	\$ 11,119	\$ 1,429	\$ 11,119
Shared Administrative Services	\$ -	\$ -	\$ -	\$ 3,600	\$ 7,000
Events & Sponsorships	\$ 9,875	\$ 11,708	\$ 1,150	\$ 1,150	\$ 18,650
Kickapoo Rail Trail	\$ 8,082	\$ 8,071	\$ 295,000	\$ 271,145	\$ 167,500
CCFPD Contributions	\$ 16,395	\$ 62,673			
Botanical Garden Pond & Waterfall	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Education for the Underserved	\$ 764	\$ 199	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous	\$ 21	\$ 1,235			
Totals	\$ 47,145	\$ 95,091	\$ 331,462	\$ 293,479	\$ 281,570