

**Champaign County  
Forest Preserve  
District**

**2019 Working  
Budget**

*Approved – December 20, 2018*

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# Executive Summary – 2019 Budget

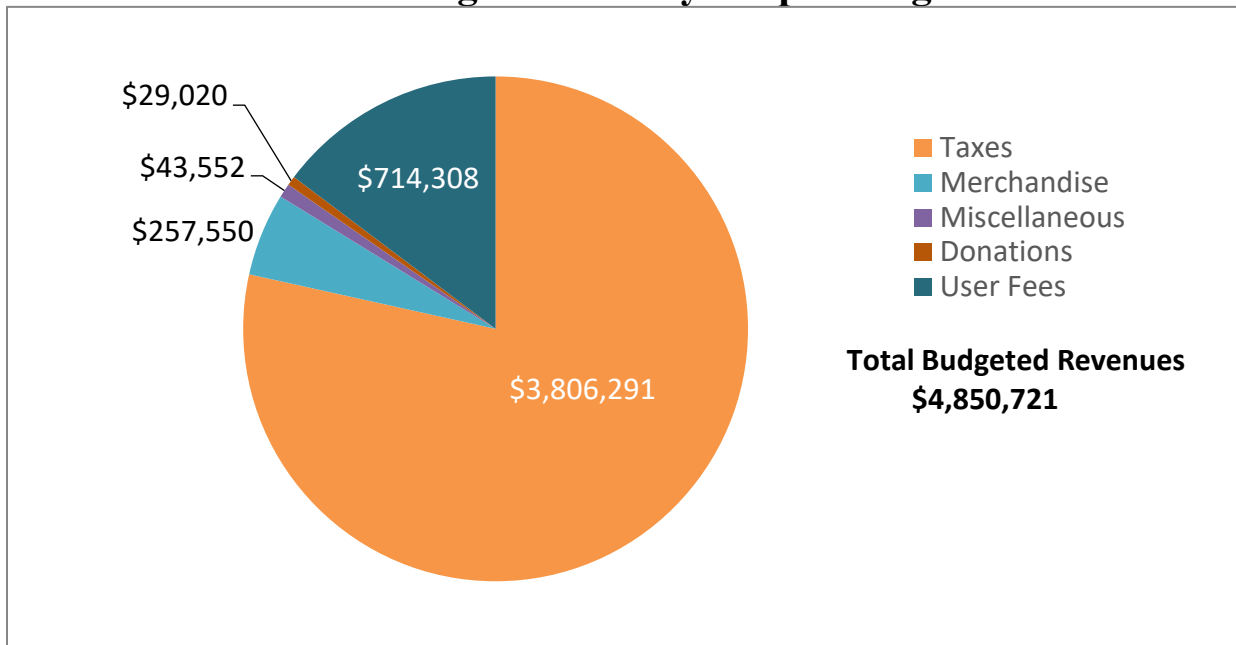
The 2019 proposed budget totals \$5.7 million in expenses and \$5.6 million in revenues. Expenses will outpace revenues by \$40,810, a planned reduction in the District’s capital projects fund balance.

	Revenue	Expense	Balance
<b>2019 Operating</b>	\$ 4,850,721	\$ 4,804,682	\$ 11,039
<b>2019 Capital</b>	\$ 784,336	\$ 871,185	(\$ 51,849)
<b>Total</b>	\$ 5,635,057	\$ 5,675,867	(\$ 40,810)

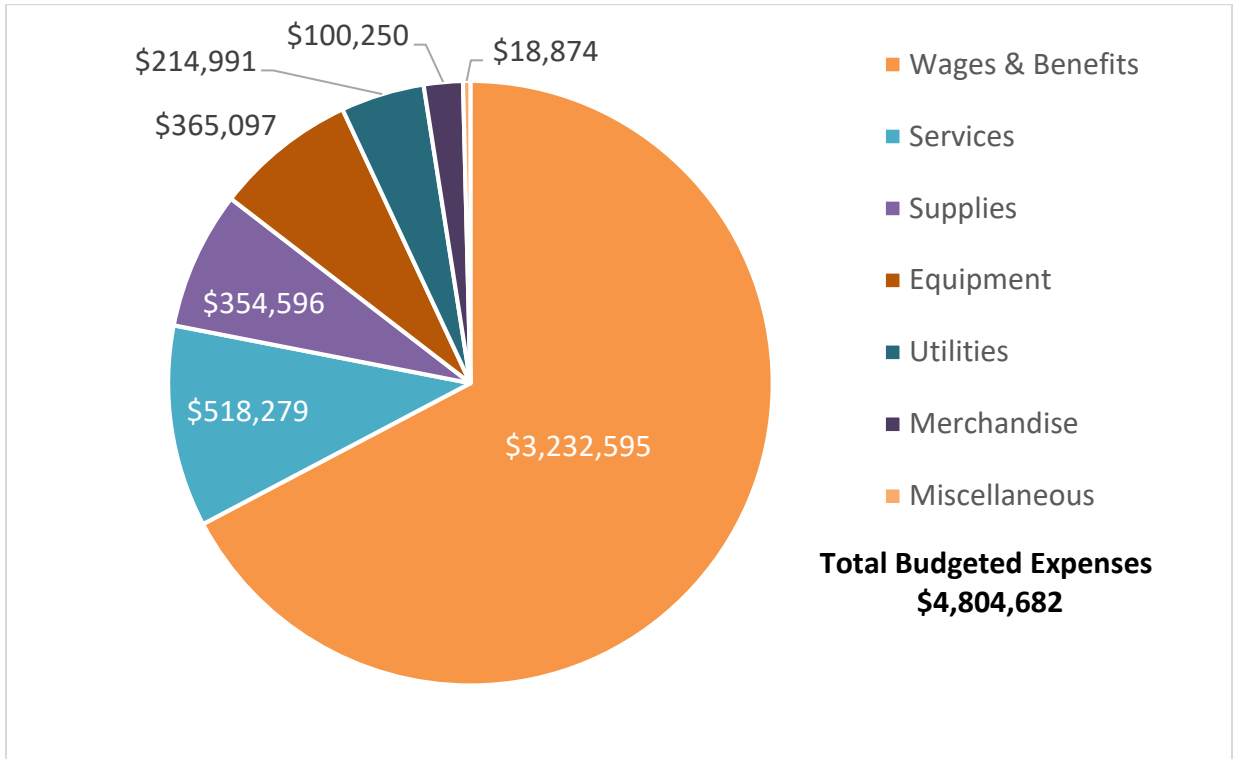
## Operating Budget Highlights:

- Operating revenues are 4.0% greater than 2018, including a 3.9% increase in property taxes
- Budgeted operating expenses are 3% greater than the 2018 budget, including:
  - Non-retirement wage and benefit expenses will increase less than one-half percent, even though this includes reclassifying four part-time positions to full-time and increasing the maintenance employee wage scale.
  - Illinois Municipal Retirement Fund contributions will decrease more than 25% because of strong investment performance in 2017. This decrease is expected to be a one year anomaly because of poor investment performance in 2018.
  - 15% increase in professional services expenses, primarily for golf marketing and information technology.
- Strengthening technology services and security is the one new initiative included in this budget.
- Property taxes provide 79.2% of operating revenues.
- User fees provide another 14.9% of operating revenues.
- Employee wages and benefits are 67% of operating expenses.

## 2019 CCFPD Budget Summary – Operating Revenues



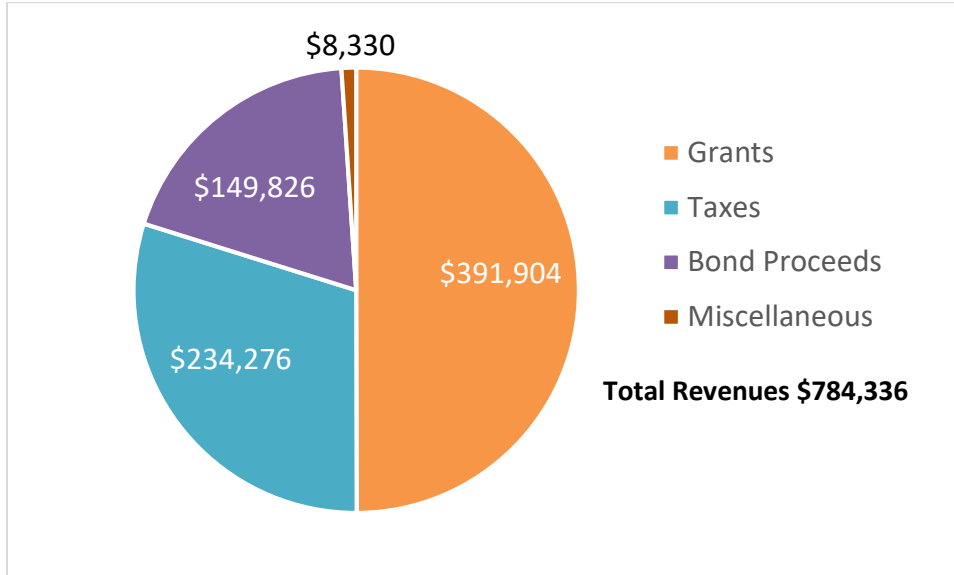
## 2019 CCFPD Budget Summary – Operating Expenses



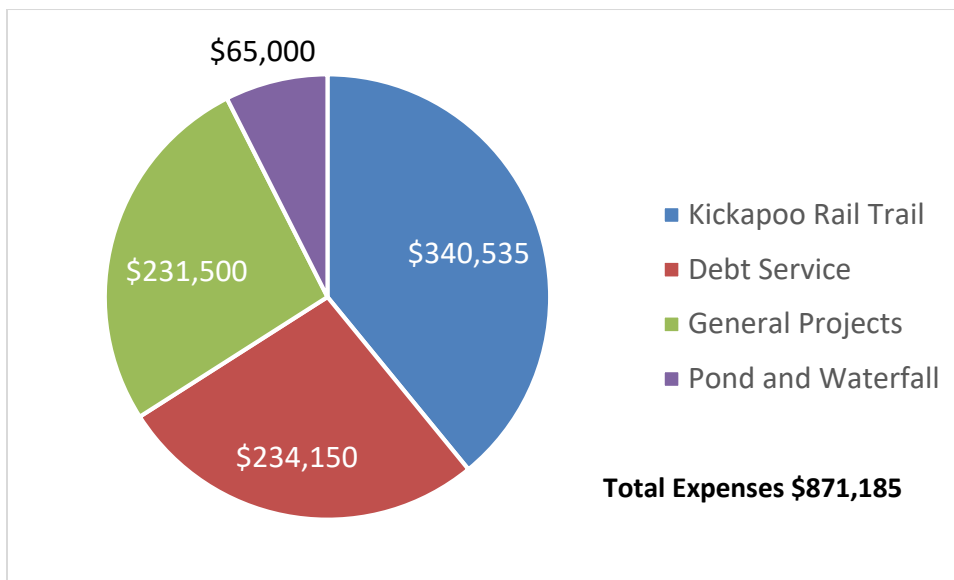
**Capital Budget Highlights:**

- 2019 budgeted capital revenues are 27% less and capital expenditures are 28% less than the 2018 budget because the Phase 1 and 2A KRT and the Botanical Garden Pond and Waterfall projects are winding down and fewer reserve projects are proposed for 2019.
- Grants and donations are expected to provide 49% of capital revenues, primarily funding 100% of the Kickapoo Rail Trail engineering and construction.
- Capital project expenditures can be broken down as follows:
  - 39% Kickapoo Rail Trail
  - 27% General Capital Projects
  - 27% Bond Debt Service
  - 7% Botanical Pond and Waterfall

## 2019 CCFPD Budget Summary – Capital Revenues



## 2019 CCFPD Budget Summary – Capital Expenses



Lastly, the District’s equalized assessed valuation (EAV) is estimated at \$4.1 billion for 2018. The District’s limiting rate is expected to be 9.3 cents which translates into an approximate \$93 tax bill for a \$300,000 home (equivalent to \$100,000 EAV).

**A few words about this document . . .**

The 2019 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 equipment.

**Department budgets** – Detailed budgets for each District department, except. 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 operating program areas is included in the appendix.** These major program areas are:

**2018 Projected Expenditures by Program - Funding Detail**

**2018 Funding**

	<b>2018 Expenses</b>	<b>Property Tax</b>	<b>User Fees</b>	<b>Merchandise &amp; FAB</b>	<b>Miscellaneous</b>
Golf	\$1,022,905	\$ 301,698	\$543,788	\$ 175,410	\$ 2,009
Lake of the Woods	\$ 963,129	\$ 890,646	\$ 70,187	\$ -	\$ 2,296
Museum of the Grand Prairie	\$ 627,222	\$ 594,408	\$ 11,531	\$ 12,500	\$ 8,783
Middle Fork	\$ 484,253	\$ 98,669	\$ 78,160	\$ 7,323	\$ 101
Homer Lake	\$ 389,649	\$ 64,342	\$ 25,081	\$ -	\$ 226
Natural Resources	\$ 390,236	\$ 384,899	\$ -	\$ -	\$ 5,337
Interpretive Center	\$ 370,439	\$ 349,707	\$ 20,372	\$ -	\$ 360
Kickapoo Rail Trail	\$ 215,994	\$ 215,994	\$ -	\$ -	\$ -
Totals	\$4,463,828	\$3,500,364	\$749,119	\$ 195,233	\$ 19,112

## CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT SUMMARY OF ALL FUNDS -- FISCAL YEAR 2019

	Projected Ending BALANCE 12/31/2018	PROPERTY TAXES FY 2019	Other REVENUE FY 2019	PROJECTED EXPENDITURES FY 2019	2019 TRANSFERS INTO	2019 TRANSFERS OUT OF	PROJECTED BALANCE 12/31/2019
CORPORATE FUND	\$ 2,429,043	\$ 2,247,647	\$ 444,547	\$ 2,669,607	\$ -	\$ 21,082	\$ 2,430,548
IMPROVEMENTS FUND	\$ 414,402	\$ 875,706	\$ 66,330	\$ 872,206	\$ -	\$ 35,000	\$ 449,232
GOLF COURSE FUND	\$ 19,838	\$ -	\$ 699,498	\$ 740,418	\$ 21,082	\$ -	\$ -
GENERAL STORE FUND	\$ 26,766	\$ -	\$ 13,620	\$ 11,250	\$ -	\$ -	\$ 29,136
INSURANCE FUND	\$ 102,971	\$ 140,478	\$ 3,150	\$ 161,528	\$ -	\$ -	\$ 85,071
IMRF (RETIREMENT FUND)	\$ 52,934	\$ 139,654	\$ 12,956	\$ 150,991	\$ -	\$ -	\$ 54,553
AUDIT FUND	\$ 22,661	\$ 23,000	\$ 235	\$ 21,750	\$ -	\$ -	\$ 24,146
SOCIAL SECURITY FUND	\$ 84,327	\$ 182,750	\$ 1,150	\$ 176,932	\$ -	\$ -	\$ 91,295
<b>Operating Budget Subtotal</b>	<b>\$ 3,152,942</b>	<b>\$ 3,609,235</b>	<b>\$ 1,241,486</b>	<b>\$ 4,804,682</b>	<b>\$ 21,082</b>	<b>\$ 56,082</b>	<b>\$ 3,163,981</b>
BOND FUND	\$ -	\$ 233,676	\$ 2,800	\$ 234,150	\$ -	\$ -	\$ 2,326
PROJECTS FUND	\$ 57,446	\$ -	\$ 546,610	\$ 631,535	\$ 35,000	\$ -	\$ 7,521
LAND ACQUISITION FUND	\$ 203,580	\$ -	\$ 1,250	\$ 5,500	\$ -	\$ -	\$ 199,330
<b>Capital Budget Subtotal</b>	<b>\$ 261,026</b>	<b>\$ 233,676</b>	<b>\$ 550,660</b>	<b>\$ 871,185</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 209,177</b>
<b>ALL FUNDS</b>	<b>\$ 3,413,968</b>	<b>\$ 3,842,911</b>	<b>\$ 1,792,146</b>	<b>\$ 5,675,867</b>	<b>\$ 56,082</b>	<b>\$ 56,082</b>	<b>\$ 3,373,158</b>

# 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.
- Changes for 2019:** The Corporate Fund will support upgraded new positions in 2019, Middle Fork Maintenance Worker and Homer Lake Public Programs Specialist. Both are upgrades from part-time to full-time positions. A new committee for technology, beginning in 2019, will address IT services and security issues. Funding to work with IT vendors to secure District systems and enhance basic computer services included is the 2019 budget.
- Description:** Regarding the Corporate Fund, the Downstate Forest Preserve Act specifies:
- “In forest preserve districts with a population of less than 3,000,000, the amount of taxes levied for general corporate purposes for a fiscal year may not exceed the rate of .06% of the value, as equalized or assessed by the Department of Revenue, of the taxable property therein.”
- “The district has the power to levy and collect taxes on all the taxable property in the district for any corporate purpose. As an example, the board may collect funds to make building repairs and improvements. The district also has the authority to levy taxes in excess of what the anticipated cost is to fund such projects. Taxes must be levied by an ordinance, a certified copy of which must be filed with the county clerk no later than the last Tuesday in December of each year. A failure to file the tax levy ordinance on time may result in the clerk refusing to extend the district’s levy. The aggregate amount of taxes levied for corporate purposes in any year must not exceed the rate of .06% (70 ILCS 805/13.1)”
- The Corporate Fund provides for the annual operational costs for the following departments: Administration, Lake of the Woods, Homer Lake, Middle Fork, Museum of the Grand Prairie, Homer Lake Interpretive Center, Public Relations, and Volunteer Program.
- This fund is used to account for all District activities except those legally or administratively required to be accounted for in other funds.
- 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 in the expense chart below under the Capital and Other Equipment heading and detailed later in this document.

**Corporate Fund - 2019 Proposed Budget by Department**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Administration	\$ 861,101	\$ 837,144	\$ 867,685	\$ 871,657	\$ 893,480
Public Relations	\$ 196,515	\$ 213,783	\$ 193,655	\$ 192,423	\$ 202,512
Lake of the Woods	\$ 369,518	\$ 406,013	\$ 392,598	\$ 395,556	\$ 412,065
Middle Fork	\$ 252,655	\$ 279,514	\$ 287,288	\$ 286,582	\$ 313,688
Homer Lake	\$ 214,694	\$ 219,826	\$ 243,407	\$ 243,739	\$ 246,355
Museum of the Grand Prairie	\$ 345,444	\$ 355,760	\$ 352,413	\$ 359,577	\$ 369,660
Homer Lake Interpretive Center	\$ 202,624	\$ 215,770	\$ 219,665	\$ 220,547	\$ 235,852
Volunteers	\$ 17,878	\$ 18,470	\$ 18,635	\$ 18,635	\$ 18,582
<b>Totals</b>	<b>\$ 2,461,783</b>	<b>\$ 2,546,280</b>	<b>\$ 2,575,346</b>	<b>\$ 2,588,716</b>	<b>\$ 2,692,194</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Administration	\$ 449,365	\$ 445,316	\$ 579,980	\$ 842,547	\$ 580,811
Public Relations	\$ 168,983	\$ 172,542	\$ 193,655	\$ 192,860	\$ 202,712
Lake of the Woods	\$ 344,060	\$ 361,185	\$ 392,598	\$ 364,957	\$ 412,065
Middle Fork	\$ 238,129	\$ 245,428	\$ 287,288	\$ 247,896	\$ 305,456
Homer Lake	\$ 195,864	\$ 203,895	\$ 243,407	\$ 210,480	\$ 246,355
Museum of the Grand Prairie	\$ 315,520	\$ 319,683	\$ 352,413	\$ 336,643	\$ 369,660
Homer Lake Interpretive Center	\$ 188,650	\$ 190,082	\$ 219,665	\$ 199,484	\$ 234,952
Volunteers	\$ 9,421	\$ 16,574	\$ 18,635	\$ 14,360	\$ 18,582
Capital and Other Equipment	\$ 218,566	\$ 294,294	\$ 255,447	\$ 327,061	\$ 320,098
<b>Totals</b>	<b>\$ 2,128,558</b>	<b>\$ 2,284,999</b>	<b>\$ 2,543,088</b>	<b>\$ 2,736,288</b>	<b>\$ 2,690,691</b>

## Improvements and Development (Construction) Fund

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

**Changes for 2019:** The Improvements and Development Fund will support two new positions in 2019: Natural Resources Technician and Construction Maintenance Worker.

**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 - 2019 Proposed Budget by Department**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Botanical Garden	\$ 106,236	\$ 131,393	\$ 123,593	\$ 122,796	\$ 137,689
Farm	\$ 65,908	\$ 48,367	\$ 45,150	\$ 52,578	\$ 50,150
Planning	\$ 188,628	\$ 112,699	\$ 224,788	\$ 218,993	\$ 227,595
Construction	\$ 147,943	\$ 179,424	\$ 188,854	\$ 186,184	\$ 214,456
Natural Resources	\$ 208,822	\$ 254,324	\$ 276,562	\$ 265,241	\$ 312,146
<b>Totals</b>	<b>\$ 717,537</b>	<b>\$ 726,207</b>	<b>\$ 858,947</b>	<b>\$ 845,792</b>	<b>\$ 942,036</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Botanical Garden	\$ 97,118	\$ 121,203	\$ 123,593	\$ 106,587	\$ 137,689
Farm	\$ 77,274	\$ 32,000	\$ 25,000	\$ 43,927	\$ 25,525
Planning	\$ 257,942	\$ 222,121	\$ 224,788	\$ 209,431	\$ 224,463
Construction	\$ 161,335	\$ 176,690	\$ 188,854	\$ 184,989	\$ 207,414
Natural Resources	\$ 241,632	\$ 240,504	\$ 276,562	\$ 260,188	\$ 312,116
<b>Totals</b>	<b>\$ 835,302</b>	<b>\$ 792,518</b>	<b>\$ 838,797</b>	<b>\$ 805,122</b>	<b>\$ 907,207</b>

### Golf Course Fund

- Purpose:** Provide for the annual operating costs of the Lake of the Woods Golf Course.
- Changes for 2019:** Strengthen our market position by using the most beneficial marketing platforms and adding programs and opportunities for our customers, particularly for ladies and juniors. Become an elite option for lessons and club fitting in the area. Continue to incorporate NGF recommendations in daily operations going forward.
- Description:** The Golf Course Maintenance (GCM) department is housed at the east maintenance complex of the Lake of the Woods Preserve. The duties and responsibilities of the department include the general maintenance, service, and upkeep of the District’s 18-hole municipal golf course, a 9-hole par-3 course, driving range, and support equipment. In 2014, staff introduced a Footgolf course that shares the par-3 course.
- 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 twenty golf outings and eight tournaments annually. A full service snack bar is available for golfers and other visitors, and beverage cart service is an additional amenity on the course.
- Included in the Pro Shop is a six-figure golf merchandise operation. Both full-time staff (General Manager and 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 customers’ 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 50-60 players, by scheduling tee times and completing weekly results. Food and beverage also sees a spike due the increased activity in the winter months.
- Challenges:** Improve course conditions while remaining under budget constraints. Retain current golfers and attract new and returning business after losing golfers in 2018 to course condition issues. Increase golf rounds played to remain a financially viable operation. Provide great customer experience with limited staffing.

**Golf Fund - 2019 Proposed Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Greens Fees 18 & 9 holes	\$ 175,770	\$ 208,502	\$ 197,500	\$ 151,915	\$ 180,000
Golf Car Rentals	\$ 132,963	\$ 145,984	\$ 145,000	\$ 109,534	\$ 140,000
Merchandise Income	\$ 98,039	\$ 101,475	\$ 95,000	\$ 103,633	\$ 105,000
Casual Season Passes	\$ -	\$ -	\$ -	\$ 132,462	\$ 65,538
Season Passes	\$ 84,115	\$ 72,570	\$ 78,400	\$ 84,900	\$ 52,000
Beer and Wine	\$ 36,898	\$ 35,557	\$ 37,500	\$ 36,250	\$ 41,500
Food Concession	\$ 19,895	\$ 17,512	\$ 18,500	\$ 14,452	\$ 18,000
Golf Car Coupons	\$ 17,631	\$ 17,584	\$ 18,000	\$ 9,167	\$ 16,500
Practice Range	\$ 10,548	\$ 13,544	\$ 12,500	\$ 13,271	\$ 15,000
Simulator Fees	\$ 7,058	\$ 11,640	\$ 9,000	\$ 15,420	\$ 12,500
Beverage Cart	\$ 11,176	\$ 14,640	\$ 10,500	\$ 11,000	\$ 11,500
Vending	\$ 9,407	\$ 8,814	\$ 10,500	\$ 8,500	\$ 10,500
Advertising Income	\$ 2,920	\$ 2,530	\$ 3,500	\$ 6,620	\$ 7,250
Golf Lesson Income	\$ 4,909	\$ 4,205	\$ 4,500	\$ 4,954	\$ 5,000
Greens Fees Par 3	\$ 12,480	\$ 12,550	\$ 12,200	\$ 7,555	\$ 4,750
Greens Fees Coupons	\$ 5,371	\$ 5,476	\$ 5,500	\$ 2,320	\$ 4,500
Clubhouse Rental	\$ 2,650	\$ 1,450	\$ 2,800	\$ 2,400	\$ 3,000
Foot Golf	\$ 3,880	\$ 3,907	\$ 4,000	\$ 1,535	\$ 2,500
Fountain Beverage	\$ 2,418	\$ 2,043	\$ 2,000	\$ 1,575	\$ 2,000
Clubs Rentals	\$ 877	\$ 1,046	\$ 800	\$ 700	\$ 750
Pull Cart Rentals	\$ 366	\$ 648	\$ 600	\$ 485	\$ 600
Locker Rentals	\$ 610	\$ 650	\$ 600	\$ 550	\$ 600
Miscellaneous Revenues	\$ 601	\$ 15,318	\$ 500	\$ 2,008	\$ 500
Interest Income	\$ 9	\$ -	\$ 10	\$ 1	\$ 10
<b>Totals</b>	<b>\$ 640,591</b>	<b>\$ 697,645</b>	<b>\$ 669,410</b>	<b>\$ 721,207</b>	<b>\$ 699,498</b>

**Golf Fund - 2019 Proposed Budget, continued**

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 269,866	\$ 280,554	\$ 292,087	\$ 201,238	\$ 225,300
Part-Time Personnel	\$ 135,498	\$ 123,734	\$ 134,909	\$ 122,489	\$ 143,401
Health Insurance	\$ 30,102	\$ 35,459	\$ 38,760	\$ 34,884	\$ 46,648
Dental Insurance	\$ 1,726	\$ 1,850	\$ 2,133	\$ 1,814	\$ 1,388
Life Insurance	\$ 271	\$ 287	\$ 313	\$ 256	\$ 250
Uniforms	\$ 557	\$ 1,101	\$ 1,500	\$ 1,802	\$ 1,500
Supplies	\$ 96,720	\$ 90,498	\$ 104,000	\$ 110,500	\$ 106,680
Gasoline	\$ 6,954	\$ 8,005	\$ 7,200	\$ 7,507	\$ 7,500
Diesel Fuel	\$ 6,336	\$ 5,240	\$ 9,000	\$ 6,644	\$ 7,245
Connectivity & IT Services	\$ 1,881	\$ 2,341	\$ 2,488	\$ 2,353	\$ 2,200
Electric	\$ 18,029	\$ 18,855	\$ 19,000	\$ 15,605	\$ 19,000
Heating Fuel	\$ 4,499	\$ 5,840	\$ 6,000	\$ 6,135	\$ 5,750
Telephone	\$ 920	\$ 970	\$ 950	\$ 924	\$ 1,025
Water/Sewer	\$ 2,074	\$ 2,946	\$ 2,700	\$ 4,920	\$ 2,450
Contractual/Professional	\$ 8,077	\$ 7,050	\$ 9,846	\$ 29,386	\$ 40,201
Conferences/Dues/Workshops	\$ 4,068	\$ 5,572	\$ 6,675	\$ 4,762	\$ 6,430
Equipment Repair	\$ 19,845	\$ 23,722	\$ 18,000	\$ 21,984	\$ 22,200
Promotions/Advertising	\$ 12,854	\$ 11,215	\$ 10,000	\$ 24,091	\$ 20,250
Credit Card Charges	\$ 10,703	\$ 10,806	\$ 11,000	\$ 11,000	\$ 11,000
Merchandise for Resale	\$ 81,849	\$ 85,932	\$ 70,000	\$ 80,000	\$ 70,000
Miscellaneous Expenses	\$ -	\$ 4,300	\$ -	\$ 189	\$ -
<b>Totals</b>	<b>\$ 712,829</b>	<b>\$ 726,277</b>	<b>\$ 746,561</b>	<b>\$ 688,483</b>	<b>\$ 740,418</b>

## Museum Store Fund

- Purpose:** Extend the Museum visitation experience, through the sale of quality merchandise to Museum of the Grand Prairie patrons and friends.
- Changes for 2019:** The Museum Store continues to select merchandise for its inventory that supports the mission and content of the department's exhibits and programming, while meeting the demands of the casual museum store consumer.
- Description:** The Museum Store is the gift shop located to the west side of the entrance hall to 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. In recent years, as the Museum and Education Department became merged, the merchandise within the store has also reflected a desire to enrich the experience of visiting the botanical gardens and the Lake of the Wood Preserve.
- Under Generally Accepted Accounting Principles this fund is identified and operates as a Proprietary Fund, which is 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 2018 totaled \$40,385, including \$14,578 in inventory. The projected 2019 fund balance is \$25,798.
- Challenges:** A great deal of revenue was generated in the past through the visits by schoolchildren on field trips. Most field trips no longer visit the museum store to protect those students who cannot afford even the smallest item, although we do still carry \$.25 items. We've offered holiday merchandise, and more merchandise directed at adult buyers in the past few years to compensate for this.

**Museum Store - 2019 Proposed Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Merchandise Sales	\$ 15,109	\$ 13,784	\$ 13,000	\$ 12,100	\$ 13,000
Consignment Sales	\$ 204	\$ 8	\$ -	\$ 7	\$ -
Interest Income	\$ 142	\$ 181	\$ 150	\$ 400	\$ 600
Miscellaneous Revenues	\$ 18	\$ 21	\$ -	\$ 13	\$ 20
<b>Totals</b>	<b>\$ 15,473</b>	<b>\$ 13,994</b>	<b>\$ 13,150</b>	<b>\$ 12,520</b>	<b>\$ 13,620</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
ActiveNet Fees	\$ 302	\$ 849	\$ 750	\$ 700	\$ 750
Promotions/Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Merchandise for Resale	\$ 8,997	\$ 6,958	\$ 8,500	\$ 9,350	\$ 9,000
Miscellaneous Expenses	\$ 7,233	\$ 764	\$ 1,500	\$ 1,503	\$ 1,500
<b>Totals</b>	<b>\$ 16,532</b>	<b>\$ 8,571</b>	<b>\$ 10,750</b>	<b>\$ 11,553</b>	<b>\$ 11,250</b>



# **Liability and Compensation Insurance (Risk Management) Fund**

**Purpose:** Provide District Liability insurance and address and manage District risks for property loss.

**Changes for 2019:** Increased funding to remove hazardous trees because of the emerald ash borer.

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

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

CCFPD risk management and insurance are provided through PDRMA, which the District joined in 1993. PDRMA is a self-governed risk pool, and all members share the responsibility for PDRMA's ongoing stability and growth. Members benefit from the collective strength of our shared commitment to solid risk management and count on PDRMA to provide value to their organizations. PDRMA programs and services are expressly for the park and recreation industry, including forest preserve districts. PDRMA Risk Management Consultants hold a variety of safety certifications and share their expertise with members to help them manage risks and to guide them during loss-related crises.

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

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

Staff attends the annual Risk Management Institute, 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 2018 review achieved the second highest rating for the District, 98.10 out of 100. Participating in these activities has helped the District to maintain its annual insurance cost at an acceptable expense level.

**CCFPD Insurance Coverage Limits**

Scope of Coverage	Coverage Dates	Limits Each Occurrence	In Millions (000,000)
<b>General Liability</b> *Commercial liability *Occurrence	1/1/2019-12/31/2019	Bodily Injury and Property Damage Combined	3
		Personal Injury	3
<b>Automobile Liability</b>	1/1/2019-12/31/2019	Bodily Injury and Property Damage Combined	3
<b>Workers' Compensation</b>	1/1/2019-12/31/2019		Statutory
<b>Employer's Liability</b>	1/1/2019-12/31/2019		3
<b>Liquor Liability</b>	1/1/2019-12/31/2019		3

**Liability and Compensation Insurance - 2019 Proposed Budget**

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Property Taxes	\$ 133,547	\$ 160,013	\$ 132,187	\$ 134,775	\$ 140,478
TIFs PILOTs other Taxes	\$ 276	\$ 417	\$ 275	\$ 400	\$ 400
Interest Income	\$ 247	\$ 871	\$ 350	\$ 1,750	\$ 1,250
PDRMA Incentive	\$ 3,000	\$ -	\$ 1,500	\$ 3,000	\$ 1,500
<b>Totals</b>	<b>\$ 137,070</b>	<b>\$ 161,301</b>	<b>\$ 134,312</b>	<b>\$ 139,925</b>	<b>\$ 143,628</b>

Expenditure	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Insurance Premiums	\$ 99,614	\$ 100,047	\$ 106,512	\$ 106,238	\$ 104,428
Self Insurance	\$ -	\$ 30	\$ -	\$ 3,000	\$ -
Unemployment Compensation	\$ 133	\$ -	\$ -	\$ -	\$ -
Safety Inspections	\$ 3,415	\$ -	\$ 4,800	\$ 5,850	\$ 2,100
Risk Management	\$ 15,183	\$ -	\$ 5,000	\$ 9,930	\$ 10,000
Building Codes, Doors, Signage	\$ -	\$ 16,404	\$ 10,000	\$ -	\$ 10,000
Hazardous Tree Removal	\$ -	\$ 10,000	\$ 8,000	\$ 8,000	\$ 35,000
<b>Totals</b>	<b>\$ 118,345</b>	<b>\$ 126,481</b>	<b>\$ 134,312</b>	<b>\$ 133,018</b>	<b>\$ 161,528</b>

## Illinois Municipal Retirement Fund

- Purpose:** Provide employees a secure retirement pension while ensuring District funding for employee pensions.
- Changes for 2019:** None
- 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 2019 the rate has been preliminarily identified as 7.78%.
  - IMRF investment income on the preceding year's retirement reserves.
- IMRF automatically credits 7.5% interest annually to the retirement reserve. Actual investment earnings above 7.5% are also credited to the reserve. Any shortfall in investment earnings below 7.5% must be made up for by future employer contributions. Hence, IMRF investment earning below 7.5% will result in increased District ARC rates and pension payments in the future.
- The District's level of pension funding on a *market basis* for **current employees** is presently 102%. (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: 2018 stock market and other investment performances are expected to reduce pension funding to less than 100%. IMRF will report its investment performance in March or April 2019.
- In past years the Board of Commissioners approved additional contributions from the IMRF Fund towards reduction of the District's unfunded pension liability. Staff annually reviews IMRF balances and projected cash flows to determine an appropriate potential pension contribution.
- At December 31, 2017 the District's retirement reserve for current employees totaled \$4,438,538. The District's actuarial accrued liability for pensions totaled \$4,915,245. The total unfunded pension liability (*on the actuarial basis*) was \$476,707 at 2017 year end.

**IMRF resolutions approved by the CCFPD Board of Commissioners:**

- **1000 Hour Standard** – increased CCFPD hourly standard from 600 hours to 1000 hours. Approved January 1, 1982
- **Tax-Deferred Member Contributions** – Approved January 1, 1984
- **Military Service** – allows employees with military service to buy up to two years of creditable service. Approved October 16, 1997
- **Early Retirement Incentive** – Approved June 1, 2003 and rescinded June 1, 2004
- **Cafeteria Plans** – included flexible savings plans, and employee health and dental insurance payments in the calculated employee and employer contributions. Approved August 21, 2008.
- **Taxable Allowances** – Included employee allowances for vehicle, cell phones and Internet in the calculated employee and employee contributions. Approved 2015.

**Illinois Municipal Retirement Fund - 2019 Proposed Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 219,964	\$ 220,856	\$ 189,201	\$ 190,079	\$ 139,654
Personal Prop Replacement Tax	\$ 11,413	\$ 12,052	\$ 11,907	\$ 11,026	\$ 11,381
TIFs PILOTs other Taxes	\$ 482	\$ 594	\$ 450	\$ 575	\$ 575
Interest Income	\$ 276	\$ 827	\$ 100	\$ 1,150	\$ 1,000
<b>Totals</b>	<b>\$ 232,135</b>	<b>\$ 234,329</b>	<b>\$ 201,658</b>	<b>\$ 202,830</b>	<b>\$ 152,610</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
IMRF Contributions	\$ 211,943	\$ 199,718	\$ 201,658	\$ 193,650	\$ 150,991
Additional Pension Contributio	\$ 40,000	\$ 45,000	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 251,943</b>	<b>\$ 244,718</b>	<b>\$ 201,658</b>	<b>\$ 193,650</b>	<b>\$ 150,991</b>

## Public Accounts Audit Fund

**Purpose:** Provide for the independent annual audit of the District’s financial statements.

**Changes for 2019:** The District welcomes CliftonLarsonAllen as its new auditor.

**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 will be separately audited beginning in 2016.

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 has used the modified accrual basis of accounting to present its financial statements.

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

### **District Auditors:**

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

**Audit Fund - 2019 Proposed Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 18,101	\$ 22,859	\$ 19,860	\$ 23,805	\$ 23,000
TIFs PILOTs other Taxes	\$ 40	\$ 59	\$ 40	\$ 60	\$ 60
Interest Income	\$ 105	\$ 171	\$ 100	\$ 410	\$ 175
<b>Totals</b>	<b>\$ 18,246</b>	<b>\$ 23,089</b>	<b>\$ 20,000</b>	<b>\$ 24,275</b>	<b>\$ 23,235</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Contractual/Professional	\$ 21,250	\$ 19,500	\$ 20,000	\$ 21,500	\$ 21,750
<b>Totals</b>	<b>\$ 21,250</b>	<b>\$ 19,500</b>	<b>\$ 20,000</b>	<b>\$ 21,500</b>	<b>\$ 21,750</b>

## Social Security Fund

**Purpose:** Provide employer share of Social Security contribution for every District employee.

**Changes for 2019:** None

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

Since January 23, 2015 the District staff have processed payroll using Paylocity's HR and payroll application. Paylocity then reports the District payroll totals and Social Security payments and transfers to the State of Illinois and the Federal Government for each payroll. Both the District and its employees make federally mandated contributions for Social Security and Medicare taxes, totaling 7.65% of each employee's total wage. The employee share is deducted from each bi-weekly pay check. The District share is paid from the Social Security fund. Both employee and employer pay 7.65% of the employee wage subject to FICA tax to the IRS.

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

### Social Security Fund - 2019 Proposed Budget

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Property Taxes	\$ 158,821	\$ 163,881	\$ 178,508	\$ 166,274	\$ 182,750
TIFs PILOTs other Taxes	\$ 355	\$ 438	\$ 300	\$ 600	\$ 400
Interest Income	\$ 360	\$ 614	\$ 500	\$ 840	\$ 750
<b>Totals</b>	\$ 159,536	\$ 164,933	\$ 179,308	\$ 167,714	\$ 183,900

Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Social Security Contributions	\$ 163,364	\$ 166,254	\$ 179,308	\$ 152,658	\$ 176,933
Medicare Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	\$ 163,364	\$ 166,254	\$ 179,308	\$ 152,658	\$ 176,933

# Capital Program

Capital Projects Fund

Capital Equipment

Land Acquisition

Debt Service (Bond) Fund



## Capital Projects Fund

**Purpose:** The Capital Projects Fund provides for District natural resource management, construction, ADA and rehabilitation projects.

**Changes for 2019:** The Botanical Garden Pond and Waterfall and Kickapoo Rail Trail Phase 1 and 2A projects will be completed, with all related expenses paid in full

**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 sales which are limited annually. See Debt Service Extension Chart that accompanies the Debt Services Fund narrative.

### Capital Projects Fund - 2019 Proposed Budget

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Bond Proceeds	\$ 140,322	\$ 143,244	\$ 143,800	\$ 142,063	\$ 149,826
Botanical Garden Donations	\$ -	\$ -	\$ 185,000	\$ 191,811	\$ 10,000
Kickapoo Grants and Donations	\$ 203,773	\$ 353,166	\$ 476,116	\$ 326,760	\$ 360,284
Other Grants and Contributions	\$ -	\$ 8,026	\$ 42,764	\$ 698	\$ 25,000
Miscellaneous and Transfers	\$ 91,664	\$ 12,689	\$ 17,000	\$ 154,579	\$ 35,000
Interest Income	\$ 1,720	\$ 1,451	\$ 1,500	\$ 2,450	\$ 1,500
<b>Totals</b>	\$ 437,479	\$ 518,576	\$ 866,180	\$ 818,361	\$ 581,610

Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Botanical Garden	\$ -	\$ -	\$ 185,000	\$ 190,000	\$ 65,000
District Signage	\$ 5,963	\$ 2,122	\$ 10,900	\$ 4,622	\$ 10,000
District Small Projects	\$ -	\$ -	\$ 20,000	\$ 689	\$ -
Golf Course	\$ 8,950	\$ 12,116	\$ 30,000	\$ 46,248	\$ 17,500
Homer Lake	\$ -	\$ 49,975	\$ 15,000	\$ 8,927	\$ 30,000
Interpretive Center	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Kickapoo Rail Trail	\$ 345,955	\$ 331,618	\$ 437,976	\$ 284,762	\$ 340,535
Lake of the Woods	\$ 56,235	\$ -	\$ 50,000	\$ 52,018	\$ 7,000
Middle Fork	\$ 17,065	\$ 57,419	\$ 47,500	\$ 68,405	\$ 50,000
Museum	\$ -	\$ 5,300	\$ 25,000	\$ 3,270	\$ 61,000
Natural Resources	\$ 53,790	\$ 25,789	\$ 61,641	\$ 45,149	\$ 35,000
Planning	\$ -	\$ 1,516	\$ 90,000	\$ 120,982	\$ 10,500
<b>Totals</b>	\$ 487,958	\$ 485,855	\$ 973,017	\$ 825,072	\$ 631,535

## 2019 Proposed Capital Projects List

Dept	Site	Description	Est	Category	Funding
KRT	PH 2B	Design Engineering - St. Joseph to County Line	\$281,250	Grant/FPFF funded	Grant awarded
KRT	KRT	Design / Construct Amenities	\$ 43,785	Grant/FPFF funded	Grant awarded
KRT	PH 2A	Complete Phase 2A St. Joseph Main to Seventh Streets	\$ 15,500	Grant/FPFF funded	Grant awarded
LOW	BG	Complete Pond and Waterfall Project	\$ 60,000	Deferred	Reserve
MF	Middle Fork	Sealcoat Roads on Main Entrance Drive	\$ 50,000	Preventive	Projects
HL	Entrance	Catch bBasins, Culverts, and Drain Tiles	\$ 30,000	Deferred	Projects
M&ED	Museum	Discovery Room (2017 carry over)	\$ 25,000	Exhibit	Projects
M&ED	Museum	Relocate HVAC/Revise Blacksmith Wing - Prep for LAC	\$ 20,000	Deferred	Projects
M&ED	Museum	Replace Roof Shingles, Repair Rotten Wood & Re-Paint Schoolhouse	\$ 11,000	Repair	Projects
District	Shelters	Replace LOW Rayburn Purnell and one at MF Ponds	\$ 10,500	Natural Disaster	Projects
District	Multiple	Replace MF and HL Entrance Signs and 2007 Interpretive Panels	\$ 10,000	Signage	Projects
GOLF	GC/PS	Parking Lot Improvements, Lighting, Accessible Pro Shop Ramp	\$ 7,500	Deferred	Projects
LOW	LOW	Demolish Residence	\$ 7,000	Safety, demolition	Projects
GOLF	Golf Course	Connect GC Cart Barn & Maintenance, Upgrade Security	\$ 5,000	Security	Projects
GC	Golf Course	Golf Course Maintenance	\$ 5,000	Deferred	Projects
LOW	LOW	Pergola and Planters at Enabling Garden	\$ 5,000	Deferred, safety	Projects
M&ED	Museum	Roof Fascia Repairs, Extend Drain Tile Lines	\$ 5,000	Deferred	Projects
HL	HLIC	Accessible Parking and Sidewalks, Renovate Bird Viewing Area	\$ 5,000	ADA	Projects
ALL	District	Hazard Tree Removal	\$ 35,000	Safety	Risk Management
PLAN	District	Egress Door, Hardware Replacement (GC, HLIC, HQ)	\$ 10,000	Safety, Code	Risk Management
LOW	Rotary Hill	Replace Ceiling Fans	\$ 5,000	Safety	Risk Management
LOW	B-Trace	Buffalo Trace Prairie Restoration	\$ 12,500	Natural Resources	Farm
LOW	Stidham	Stidham Pond Prairie Restoration	\$ 12,000	Natural Resources	Farm
ALL	District	Integrated Pest Management	\$ 6,000	Natural Resources	Farm
ALL	District	Native Plants, Seeds, & Trees	\$ 4,500	Natural Resources	Farm
			\$681,535		

### 2019 Pending Capital Projects List

LOW	Peninsula	Shelters, Dock, Walks (Pending OSLAD)	\$303,000	Deferred	Grant dependent
M&ED	Museum	Large Artifact Collections	\$238,200	Deferred	Grant dependent
MF	Point Pleasant	Pt. Pleasant Wetland Restoration	TBD	Nat. Resources	Foundation
HL	HL	Salt Fork Wetland/Prairie Restoration (pending land acquisition through IDNR mitigation)	\$ 40,000	Natural Resources	Mitigation

## Capital Equipment

**Purpose:** Ensure that District operations and capital projects goals and objectives are met; particularly that tools for access to, between and within sites; grounds keeping; and facility and landscape maintenance are provided.

**Changes for 2019:** Limited resources allow for funding only a portion of capital equipment needs each year, no change for 2019.

**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 \$51,801 at December 31, 2018.

### 2019 Capital Equipment

Department	Description	Unit Price
BG	Kawasaki Mule with Winch	\$ 13,899.00
BG	EZ 100 Soil Screener	\$ 5,900.00
CN	Bobcat Mounted Trencher	\$ 6,177.00
GC	Generator - Pro Shop Roof	\$ 7,500.00
GC	Greens Mowers Kits for Toro 3250D Mowers	\$ 6,500.00
GC	Fairway Mower	\$ 48,000.00
HQ	Copier	\$ 5,640.00
HQ	Crossover Utility Vehicle	\$ 30,000.00
LW	Repair Stake Bed Truck	\$ 5,000.00
MF	Diesel Tractor, Cab Loader	\$ 50,000.00
MF	Finish Mower - Diesel	\$ 18,000.00
GC	Golf Carts Lease Purchase – Final	\$ 50,881.00
<b>TOTAL</b>		<b>\$ 247,497.00</b>

**Potential Capital Equipment Purchases from 2019 Savings**

GC	Verti-Drain Aerator	\$ 15,000.00
MU	Large Artifact Shelving (may not be needed until 2020)	\$ 23,000.00
HL	Back Hoe Hydro and Thumb	\$ 12,000.00
MF	Utility Vehicle with Dump Bed	\$ 20,000.00

**Note:** Capital equipment expenses are budgeted under the following account codes:

01-01-56-00-0601 Capital Equipment

01-01-56-00-0603 e-Bay Equipment

Non-capitalized equipment expenses are budgeted under the following account codes:

01-01-56-00-0602 Technology

01-01-56-00-0604 Small Equipment

## Debt Service (Bond) Fund

**Purpose:** Accounting for bond payments and debt service tax levy.

**Changes for 2019:** None.

**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 1996 for non-referenda debt, the Debt Service Extension Base (DSEB). The tax cap locked the District’s debt service at \$199,057 from 1995 to 2009. Upon the enactment of Public 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 2018 pay 2019 property tax extension the Debt Service Extension Base is \$233,676.

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.

### Bond Fund - 2019 Proposed Budget

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Property Taxes	\$ 223,718	\$ 224,723	\$ 230,431	\$ 225,606	\$ 233,676
TIFs PILOTs other Taxes	\$ 496	\$ 604	\$ 500	\$ 600	\$ 600
Interest Income	\$ 399	\$ 1,143	\$ 750	\$ 2,125	\$ 2,200
<b>Totals</b>	\$ 224,613	\$ 226,470	\$ 231,681	\$ 228,331	\$ 236,476

**Bond Fund - 2019 Proposed Budget, continued**

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Bond Administrative Fees	\$ -	\$ 475	\$ 515	\$ 3,975	\$ 475
Bond Payments - 2011 Principal	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000
Bond Payments - 2011 Interest	\$ 10,527	\$ 9,127	\$ 7,727	\$ 7,727	\$ 6,227
Bond Payments - 2018 Principal	\$ 140,322	\$ 143,244	\$ 145,640	\$ 142,063	\$ 149,826
Bond Payments - 2018 Interest	\$ 1,754	\$ 1,791	\$ 2,512	\$ 4,078	\$ 2,622
<b>Totals</b>	\$ 222,603	\$ 224,637	\$ 231,394	\$ 232,843	\$ 234,150

<b>Debt Service Extension Base Projections 2017 – 2024</b>				
	<b>DSEB</b>	<b>Bond Series 2011</b>	<b>Bond Series/Fees 2016/2018</b>	<b>Future Bond Issues**</b>
RY2017	\$224,162	\$ 79,128	\$ 145,034	\$ 0
RY2018	\$225,691	\$ 82,278	\$ 146,142	\$ (2,729)
RY2019	\$228,870	\$ 81,228	\$ 152,448	\$ (4,806)
RY2020	\$233,676	\$ 84,240	\$ -	\$ 149,436
RY2021	\$237,181	\$ 82,120	\$ -	\$ 155,061
RY2022	\$240,739	\$ -	\$ -	\$ 240,739
RY2023	\$244,350	\$ -	\$ -	\$ 244,350
RY2024	\$248,015	\$ -	\$ -	\$ 248,015

\*1.5% projected increases see Bond CPI Increase tab.

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

## Land Acquisition Fund

**Purpose:** Secure adequate green space in Champaign County for conserving natural resources and providing mission-driven recreational opportunities for the community.

**Changes for 2019:** Potential purchase of land through mitigation settlement.

**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. 2019 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 2019 to leverage a larger mitigation project. As the project could entail either land acquisition and/or a capital restoration project, the 2019 budget does not yet include an allotment for land acquisition. Staff intends to propose a budget amendment to the Board of Commissioners to allot the mitigation and potential grant dollars to either the Capital Projects or Land Acquisition fund as appropriate.

### Land Acquisition Fund - 2019 Proposed Budget

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Clean Energy Grant	\$ -	\$ -	\$ 180,000	\$ -	\$ -
Corporate Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 226	\$ 1,333	\$ 500	\$ 3,770	\$ 1,250
Easements	\$ 600	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	\$ 826	\$ 1,333	\$ 180,500	\$ 3,770	\$ 1,250
Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Contractual/Professional	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
Permits and Fees	\$ 2,160	\$ -	\$ 2,500	\$ -	\$ 2,500
Land Acquisition	\$ -	\$ -	\$ 352,000	\$ -	\$ -
Miscellaneous Expenses	\$ 145	\$ 293	\$ -	\$ 359	\$ -
<b>Totals</b>	\$ 2,305	\$ 293	\$ 357,500	\$ 359	\$ 5,500



# Operating Departments

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

## Natural Resources Department

- Goal:** Restoring and stewarding Champaign County's natural areas to provide diverse wildlife habitat, ecosystem services, and recreation and educational opportunities.
- Changes for 2019:** 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 2019, we will begin addressing the impending demise of ash trees at an increased pace, as tree mortality has rapidly increased. 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. After a year of focusing on management of existing restoration projects, prairie expansion will recommence at Buffalo Trace. 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. Finally, we have secured the addition of a full time NR Technician to help address the land management needs that have come with the addition of acres at Homer Lake, Middle Fork, and especially the KRT over the last several years.
- 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 responsible for increasing 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. NR 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-profit 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 and restoration 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 seasonal worker or intern, or hired primarily to manage a special project. Past special projects have included mapping, assessment of sustainable practices, and tree inventories.
- Minor annual activities include: managing research requests requiring access to District sites; education materials development; managing the 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:**

The biggest challenge facing the Natural Resources Department in 2019 is staffing. Newer land acquisitions requiring NR management, including now full control of management along Phase I of the KRT, mean that we will be managing significantly more acreage in 2019.

The rapid decline of ash trees throughout the District is a second significant challenge. Lake of the Woods and the LOW Golf Course, in particular, have a high number of ash trees in potential conflict with public use of the Preserves, but the issue is important for each Preserve. In addition to the user areas we have been monitoring and managing for dying ash trees, there are now trails with hazards that need to be addressed. With current staffing, the work to mitigate hazard trees has kept us from accomplishing the natural areas restoration work we would otherwise be performing over the fall and winter months. Over the next few years, we hope to have adequately addressed the multitude of hazard trees in order to focus more diligently on our goal of natural areas restoration management.

**Natural Resources Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 220,147	\$ 254,324	\$ 269,412	\$ 259,904	\$ 304,996
Memorial Tree Contributions	\$ -	\$ -	\$ -	\$ 1,837	\$ -
FPPF-Kirby Contribution	\$ -	\$ -	\$ 7,150	\$ 3,500	\$ 7,150
<b>Totals</b>	<b>\$ 220,147</b>	<b>\$ 254,324</b>	<b>\$ 276,562</b>	<b>\$ 265,241</b>	<b>\$ 312,146</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 175,961	\$ 176,493	\$ 191,495	\$ 181,651	\$ 225,201
Part-Time Personnel	\$ 8,650	\$ 9,801	\$ 17,251	\$ 12,010	\$ 9,016
Health Insurance	\$ 26,544	\$ 27,646	\$ 31,008	\$ 31,609	\$ 39,788
Dental Insurance	\$ 1,595	\$ 1,487	\$ 1,707	\$ 1,707	\$ 1,678
Life Insurance	\$ 251	\$ 235	\$ 251	\$ 251	\$ 303
Uniforms	\$ 548	\$ 788	\$ 800	\$ 800	\$ 800
Supplies	\$ 9,768	\$ 7,866	\$ 9,000	\$ 8,000	\$ 8,000
Gasoline	\$ 3,095	\$ 2,913	\$ 4,500	\$ 2,950	\$ 4,500
Diesel Fuel	\$ 1,643	\$ 594	\$ 3,500	\$ 2,000	\$ 2,500
Heating Fuel	\$ 768	\$ 792	\$ 1,000	\$ 830	\$ 1,000
Electric	\$ 1,410	\$ 1,330	\$ 1,400	\$ 1,360	\$ 1,500
Contractual/Professional	\$ 3,046	\$ 3,106	\$ 5,900	\$ 5,900	\$ 6,080
Conferences/Dues/Workshops	\$ 3,573	\$ 4,157	\$ 5,250	\$ 5,502	\$ 6,250
Equipment Repair	\$ 4,780	\$ 3,296	\$ 3,500	\$ 3,578	\$ 5,500
Memorial Trees	\$ -	\$ -	\$ -	\$ 2,040	\$ -
<b>Totals</b>	<b>\$ 241,631</b>	<b>\$ 240,504</b>	<b>\$ 276,562</b>	<b>\$ 260,188</b>	<b>\$ 312,116</b>

**Botanical Gardens Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 101,114	\$ 118,293	\$ 119,343	\$ 115,745	\$ 132,939
Garden Weddings	\$ 5,122	\$ 12,085	\$ 4,250	\$ 6,465	\$ 4,250
Noel/Gelvin Contribution	\$ -	\$ -	\$ -	\$ 521	\$ 500
Miscellaneous Revenues	\$ -	\$ 1,015	\$ -	\$ 65	\$ -
<b>Totals</b>	<b>\$ 106,236</b>	<b>\$ 131,393</b>	<b>\$ 123,593</b>	<b>\$ 122,796</b>	<b>\$ 137,689</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 33,695	\$ 35,230	\$ 36,533	\$ 36,014	\$ 37,950
Part-Time Personnel	\$ 17,545	\$ 25,481	\$ 37,084	\$ 21,880	\$ 45,550
Health Insurance	\$ 6,636	\$ 7,212	\$ 7,752	\$ 7,752	\$ 8,232
Dental Insurance	\$ 398	\$ 398	\$ 426	\$ 427	\$ 347
Life Insurance	\$ 63	\$ 62	\$ 62	\$ 63	\$ 62
Uniforms	\$ 446	\$ 393	\$ 500	\$ 246	\$ 550
Supplies	\$ 8,698	\$ 17,726	\$ 6,990	\$ 6,990	\$ 8,685
Discovery Garden	\$ 569	\$ 1,205	\$ 970	\$ 970	\$ 1,000
Landscaping Materials/Topsoil	\$ 13,637	\$ 13,957	\$ 14,323	\$ 14,323	\$ 14,494
Noel/Gelvin Endowment	\$ -	\$ -	\$ -	\$ 787	\$ -
Gasoline	\$ 1,282	\$ 1,275	\$ 750	\$ 1,641	\$ 1,475
Diesel Fuel	\$ 130	\$ -	\$ 130	\$ -	\$ 130
Heating Fuel	\$ 3,884	\$ 4,847	\$ 4,319	\$ 4,220	\$ 4,582
Electric	\$ 6,497	\$ 7,369	\$ 6,696	\$ 3,803	\$ 7,165
Water/Sewer	\$ 486	\$ 857	\$ 515	\$ 585	\$ 885
Contractual/Professional	\$ 747	\$ 1,320	\$ 3,060	\$ 3,125	\$ 3,139
Conferences/Dues/Workshops	\$ 228	\$ 1,027	\$ 1,148	\$ 1,139	\$ 1,245
ActiveNet Fees	\$ 20	\$ 444	\$ 97	\$ 384	\$ 400
Equipment Repair	\$ 1,997	\$ 2,400	\$ 2,238	\$ 2,238	\$ 1,798
<b>Totals</b>	<b>\$ 96,958</b>	<b>\$ 121,203</b>	<b>\$ 123,593</b>	<b>\$ 106,587</b>	<b>\$ 137,689</b>

## **Museum and Education Department**

- Goal:** Collect, preserve and interpret the natural and cultural history of Champaign County and east-central Illinois.
- Changes for 2019:** The Museum and Education Department strives to continue their success of our public and school programming. We have secured an upgrade to the Public Program Specialist at Homer Lake Interpretive Center making it a full time position. We have also secured a slight uptick in hours for the Garden Program Specialist to meet a continued rise in demand for cross-over school programs. Additionally, the Museum of the Grand Prairie (MGP) experimented last year with opening the museum during weekends in February with much success and will do that again this year. In the Spring of 2019, the MGP will open a newly redesigned Discovery Area. We are in the process of developing a Departmental Strategic Plan, and plan to develop a conceptual plan for a new Interpretive Center that can be shared with potential donors.
- Description:** The Museum and Education (ME) Department’s mission statement, aligned with that of the District is “to collect, preserve and interpret the natural and cultural history of Champaign County and east-central Illinois.” The Department consists of two interpretive facilities: the Museum of the Grand Prairie and the Homer Lake Interpretive Center. Staff works throughout the preserves with offices located at the Museum, Interpretive Center, and Middle Fork River Forest Preserve. The 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.
- We are committed to following recognized best practices in our field. The Museum of the Grand Prairie has been accredited by the American Alliance of Museums since 1972, and staff regularly reference best practices from organizations such as the National Association for Interpretation (NAI), the National Association for Museum Exhibitions, and the National Park Service. Staff also maintains professional certifications, such as NAI’s Certified Interpretive Guide, and regularly attends 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, to tell a cohesive and compelling story of the Grand Prairie region. 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.
- The Trailside Interpretive Plan guides the development of trailside exhibits throughout the District.

**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 severe limitation 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, while state grant dollars have been unfrozen, the legislation was not precisely written and needs to be corrected in the Illinois State legislature. Throughout the Department it is difficult to retain part time staff because higher pay, more hours and better benefits are often offered by like organizations.

As we look to 2019, the Department continues to implement approaches to increase our program delivery to diverse and under-represented audiences. For instance, we are in the process of building connections with the New American Welcome Center, Welcoming Week Committee, the YWCA Women in Leadership Program, and others; in addition Department staff lead the Parks and Diversity Working Group, made up of CCFPD, UPD, and CPD leaders. 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, which opened in 1968, has provided cultural and historical interpretation and educational programs to the people of Champaign County and beyond through the CCFPD for 50 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, school and public programs, collections care, governance, security, and outreach.

The Museum is open 7 days a week, 10 months per year with extended hours in the summer. The Museum sees over 12,000 visitors, and an additional 8000 schoolchildren per year who enjoy our exhibits and programs. In addition over 6000 are served in public 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 six 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 cares for 25,000 objects in its permanent collections, while its education collections are used throughout the preserves. The museum's collection holds objects, archives, books, photographs and archaeological collections. These pieces are housed in 7000 square feet of storage space, employing optimum climate conditions, and stewarded with a Collections Policy which determines what items will be collected and how incoming and outgoing loans are handled; under what circumstances deaccessioning will take place. The collections are managed by the curator and registrar governed with our Collections Procedures Manual, which lays out how items are to be accessioned, handled, numbered, catalogued, and photographed. A Museum Advisory Committee, made up of community members and museum professionals, assists the museum in making decisions about the collections process including offers to the collection and deaccessioning from the collection.

#### **Museum of the Grand Prairie Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 319,718	\$ 339,913	\$ 339,263	\$ 339,263	\$ 353,610
Museum School Programs	\$ 8,006	\$ 8,038	\$ 6,750	\$ 6,169	\$ 7,000
Museum Summer Camps	\$ -	\$ 346	\$ -	\$ 2,040	\$ -
Museum Public Programs	\$ 4,870	\$ 3,494	\$ 2,000	\$ 3,322	\$ 2,000
Grants	\$ 8,382	\$ -	\$ -	\$ 2,713	\$ -
Gifts & Donations	\$ 4,418	\$ 3,969	\$ 4,000	\$ 6,000	\$ 4,000
Foundation Contributions	\$ -	\$ -	\$ -	\$ -	\$ 2,650
Museum Friends Program	\$ 50	\$ -	\$ 400	\$ -	\$ 400
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 70	\$ -
<b>Totals</b>	<b>\$ 345,444</b>	<b>\$ 355,760</b>	<b>\$ 352,413</b>	<b>\$ 359,577</b>	<b>\$ 369,660</b>

**Museum of the Grand Prairie Proposed 2019 Budget, continued**

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 166,809	\$ 168,773	\$ 183,348	\$ 177,907	\$ 190,912
Part-Time Personnel	\$ 66,760	\$ 70,180	\$ 83,715	\$ 72,636	\$ 89,240
Health Insurance	\$ 26,460	\$ 27,646	\$ 31,008	\$ 31,008	\$ 32,928
Dental Insurance	\$ 1,528	\$ 1,558	\$ 1,707	\$ 1,707	\$ 1,389
Life Insurance	\$ 241	\$ 245	\$ 251	\$ 251	\$ 251
Uniforms	\$ 386	\$ 498	\$ 300	\$ -	\$ 300
Supplies	\$ 16,713	\$ 21,865	\$ 18,900	\$ 18,900	\$ 18,900
Gasoline	\$ 430	\$ 141	\$ 300	\$ 560	\$ 200
Heating Fuel	\$ 5,360	\$ 6,085	\$ 8,000	\$ 5,950	\$ 8,000
Electric	\$ 7,243	\$ 6,565	\$ 7,000	\$ 6,219	\$ 7,000
Water/Sewer	\$ 568	\$ 689	\$ 500	\$ 735	\$ 500
Contractual/Professional	\$ 8,699	\$ 8,955	\$ 10,229	\$ 12,060	\$ 12,075
Conferences/Dues/Workshops	\$ 4,184	\$ 4,146	\$ 4,255	\$ 5,302	\$ 4,815
ActiveNet Fees	\$ -	\$ 66	\$ 150	\$ 300	\$ 150
Equipment Repair	\$ 3,089	\$ 2,271	\$ 2,750	\$ 2,750	\$ 3,000
Grants	\$ -	\$ -	\$ -	\$ 358	\$ -
<b>Totals</b>	<b>\$ 315,520</b>	<b>\$ 319,683</b>	<b>\$ 352,413</b>	<b>\$ 336,643</b>	<b>\$ 369,660</b>

**Homer Lake Interpretive Center**

**Description:**

For more than 30 years, the Homer Lake Interpretive Center (HLIC) staff have been recognized as leaders throughout the District and in local and statewide organizations.

Staff conduct programs and interpretive projects at all District sites on a weekly basis, while at the same time serving Homer Lake visitors. In addition, the Campground Naturalist serves patrons at Middle Fork River Forest Preserve.

The HLIC houses about 730 square feet of exhibit/program space including a small 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. We expect even more visibility as the Kickapoo Rail Trail project continues. The HLIC serves 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.



Taken together, those served are more than double the number served in 2009. We have been able to do this despite limitations on space and staffing; we look forward to greater potential as we convert a  $\frac{3}{4}$  time Public Program Specialist position to fulltime, and develop a conceptual plan for a facility that will meet current and future needs.

### Homer Lake Interpretive Center Proposed 2019 Budget

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 180,922	\$ 197,635	\$ 199,815	\$ 199,815	\$ 215,257
HLIC School Programs	\$ 5,840	\$ 7,333	\$ 6,750	\$ 7,628	\$ 6,750
HLIC Nature Camps	\$ 6,825	\$ 114	\$ -	\$ 96	\$ -
HLIC Other Programs & Gifts	\$ 9,038	\$ 10,688	\$ 13,100	\$ 13,008	\$ 13,845
<b>Totals</b>	<b>\$ 202,625</b>	<b>\$ 215,770</b>	<b>\$ 219,665</b>	<b>\$ 220,547</b>	<b>\$ 235,852</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 91,703	\$ 94,572	\$ 100,533	\$ 97,845	\$ 134,477
Part-Time Personnel	\$ 55,523	\$ 56,386	\$ 65,983	\$ 61,154	\$ 46,144
Health Insurance	\$ 13,272	\$ 14,424	\$ 23,256	\$ 15,504	\$ 22,638
Dental Insurance	\$ 797	\$ 797	\$ 853	\$ 853	\$ 955
Life Insurance	\$ 125	\$ 125	\$ 125	\$ 125	\$ 173
Uniforms	\$ 341	\$ 692	\$ 600	\$ 712	\$ 600
Supplies	\$ 8,262	\$ 7,829	\$ 9,700	\$ 7,500	\$ 9,700
Gasoline	\$ 81	\$ 201	\$ 1,800	\$ 544	\$ 1,800
Electric	\$ 2,989	\$ 2,960	\$ 3,000	\$ 2,982	\$ 3,000
Telephone	\$ 1,132	\$ 1,133	\$ 1,140	\$ 1,122	\$ 1,140
Connectivity & IT Services	\$ 1,034	\$ 1,054	\$ 1,100	\$ 1,081	\$ 1,100
Contractual/Professional	\$ 2,265	\$ 2,935	\$ 3,080	\$ 3,400	\$ 3,740
Conferences/Dues/Workshops	\$ 3,347	\$ 4,085	\$ 3,085	\$ 3,285	\$ 3,310
ActiveNet Fees	\$ 23	\$ 20	\$ 10	\$ 250	\$ 150
Equipment Repair	\$ 153	\$ 32	\$ 350	\$ 350	\$ 350
Take Me Fishing Event	\$ 686	\$ 914	\$ 1,025	\$ 475	\$ 1,025
Migration Festival	\$ 279	\$ 323	\$ 475	\$ 302	\$ 500
Teacher Workshops	\$ 188	\$ -	\$ 150	\$ -	\$ 150
Wilderness Living Skills	\$ 1,600	\$ 1,600	\$ 1,600	\$ 2,000	\$ 2,000
Earth Skills Workshop	\$ 4,845	\$ -	\$ 1,800	\$ -	\$ 2,000
<b>Totals</b>	<b>\$ 188,650</b>	<b>\$ 190,082</b>	<b>\$ 219,665</b>	<b>\$ 199,484</b>	<b>\$ 234,952</b>

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

**Goal:** Provide a safe and enjoyable setting for preserve patrons and District staff to work and recreate.

**Changes for 2019:** The department will continue to 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.
- *Prepared and Innovative Workforce:* improve employee performance and accountability, and create a positive work culture with high employee morale.

Capital projects at Lake of the Woods include the completion of the Pond and Waterfall project in the Botanical Garden, including landscaping areas adjacent to the project. Demolition of the dilapidated superintendent residence, and improving accessibility in the Botanical Garden to connect the Enabling Garden to the existing network of accessible walkways.

**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.

The Operations Department inspects, services and maintains 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; four open-air shelters (Mahomet Rotary, Peninsula, Old Hickory, Fisherman, and Hawthorn); 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, the Covered Bridge and the rental boat dock/house. In addition, the septic systems and water lines throughout the preserve continue to require recurring repairs. Even with an annual maintenance plan in place these utility related areas periodically fail.

**Lake of the Woods Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 303,633	\$ 336,491	\$ 328,414	\$ 330,124	\$ 348,945
Lake of the Woods P1 Pavilion	\$ 21,085	\$ 24,205	\$ 21,500	\$ 22,265	\$ 21,650
Elk's Lake P2 Pavilion	\$ 20,710	\$ 18,131	\$ 18,000	\$ 17,425	\$ 17,425
Swiss Valley Shelter	\$ 2,690	\$ 2,930	\$ 3,030	\$ 2,120	\$ 2,640
Sycamore Hollow Shelter	\$ 1,150	\$ 1,335	\$ 1,111	\$ 1,180	\$ 1,192
Izaak Walton Cabin	\$ 6,870	\$ 5,936	\$ 5,040	\$ 7,400	\$ 5,428
Riverview Retreat Center	\$ 2,495	\$ 3,465	\$ 3,128	\$ 2,610	\$ 3,302
Rotary Hill Shelter	\$ 4,290	\$ 5,210	\$ 4,675	\$ 5,370	\$ 4,675
Boat Rentals	\$ 5,699	\$ 7,920	\$ 7,200	\$ 5,352	\$ 6,308
Recycling & Miscellaneous	\$ 896	\$ 390	\$ 500	\$ 1,710	\$ 500
<b>Totals</b>	<b>\$ 369,518</b>	<b>\$ 406,013</b>	<b>\$ 392,598</b>	<b>\$ 395,556</b>	<b>\$ 412,065</b>

**Lake of the Woods Proposed 2019 Budget, continued**

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 168,248	\$ 171,610	\$ 178,093	\$ 173,665	\$ 188,625
Part-Time Personnel	\$ 46,998	\$ 54,184	\$ 62,254	\$ 55,388	\$ 71,130
Health Insurance	\$ 39,542	\$ 36,060	\$ 38,760	\$ 38,760	\$ 41,160
Dental Insurance	\$ 1,993	\$ 1,993	\$ 2,134	\$ 2,134	\$ 1,736
Life Insurance	\$ 314	\$ 313	\$ 313	\$ 313	\$ 313
Uniforms	\$ 710	\$ 1,014	\$ 1,100	\$ 1,227	\$ 1,100
Supplies	\$ 22,829	\$ 25,191	\$ 26,712	\$ 20,000	\$ 23,741
Gasoline	\$ 6,371	\$ 6,052	\$ 13,322	\$ 8,500	\$ 12,450
Diesel Fuel	\$ 4,135	\$ 4,410	\$ 5,904	\$ 5,107	\$ 4,855
Heating Fuel	\$ 3,684	\$ 5,709	\$ 6,671	\$ 5,400	\$ 5,810
Electric	\$ 14,907	\$ 14,835	\$ 14,840	\$ 13,550	\$ 15,250
Telephone	\$ 79	\$ 238	\$ 175	\$ 55	\$ 124
Water/Sewer	\$ 1,697	\$ 1,699	\$ 1,854	\$ 2,214	\$ 1,835
Contractual/Professional	\$ 17,284	\$ 20,411	\$ 24,633	\$ 22,162	\$ 26,793
Conferences/Dues/Workshops	\$ 2,461	\$ 2,157	\$ 1,249	\$ 825	\$ 1,839
ActiveNet Fees	\$ 871	\$ 2,679	\$ 2,177	\$ 3,116	\$ 2,222
Equipment Repair	\$ 11,926	\$ 12,630	\$ 12,407	\$ 12,541	\$ 13,082
Recycling & Miscellaneous	\$ 10	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 344,054</b>	<b>\$ 361,185</b>	<b>\$ 392,598</b>	<b>\$ 364,957</b>	<b>\$ 412,065</b>

## Middle Fork River Forest Preserve

- Goal:** Protect, preserve, restore, and maintain the lands and waters within the Middle Fork River Forest Preserve while holding the highest standards of recreation for public use.
- Changes for 2019:** Changes or improvements being made at the Middle Fork River Forest Preserve will include road repair, the continuation of our light retrofitting to further the Dark Sky Initiative, and continued study and advocacy for the Willow Pond rehabilitation project. The Pt. Pleasant wetland project presents a 2019 challenge as we work to restore that area to its prior functioning position. For the first time in several years we will have a new campground host helping with the operations of the campground, along with an additional full time staff member.
- 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 that were built in cooperation 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. A newer addition to the preserve, the Point Pleasant wetland area sits at the southernmost area of the preserve. Middle Fork also holds the Tomlinson Cemetery, designated a nature preserve by the State Of Illinois, where 1.5 acres of natural area offer a wonderful example of our natural heritage since 1846.
- 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 only campground owned by the District, it consists of 62 electric sites, 12 of which were recently upgraded with full electric capability, plus 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 at Willow Pond, with swimming open to the public from May through September.

Middle Fork features a fully-enclosed rental pavilion, the Activity Center, located at the east end of Willow Pond. This building is available all year and maintained by department 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 first implemented in 2009, making the campground reservation and booking process much more efficient for staff and campground users. This software gives the camper the ability to make reservations online, an expectation in today's camping industry. 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; patrolling the campground; and enforcing campground ordinances and policies.

Staff is in constant contact with the visitors and users of the Middle Fork River Forest Preserve allowing us to educate our users on the District's mission of recreation, education, and conservation. With such a large 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 services.

**Challenges:**

Our primary challenge for the upcoming year will be securing funding to restore and rehabilitate Willow Pond, our largest and most visited body of water at Middle Fork. Willow Pond is the only swim beach in the county, and was once a popular amenity for our campers and visitors from all over the area. Few grant opportunities exist for a project like this, so the focus has shifted to donors and fundraising. The ponds poor condition will affect our visitation to the preserve and cause the potential loss in campground revenue. The Pt. Pleasant rehabilitation project is another challenge. Plans have been drawn in 2018 with several grants awarded to the project. Additional funding is still needed to accomplish our goal to restore this once beautiful and important wetland ecosystem.

### Middle Fork Proposed 2019 Budget

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Property Taxes	\$ 177,608	\$ 201,630	\$ 200,998	\$ 200,998	\$ 230,058
Activity Center	\$ 7,850	\$ 7,340	\$ 7,110	\$ 5,710	\$ 6,000
Camping Fees	\$ 59,597	\$ 63,537	\$ 71,280	\$ 72,450	\$ 71,280
Ice Cream	\$ 659	\$ 797	\$ 700	\$ 563	\$ 600
Ice	\$ 1,950	\$ 2,242	\$ 1,500	\$ 2,227	\$ 1,700
Worms	\$ 260	\$ 338	\$ 250	\$ 352	\$ 250
Firewood	\$ 4,710	\$ 3,226	\$ 5,200	\$ 4,181	\$ 3,500
Recycling & Miscellaneous	\$ 21	\$ 404	\$ 250	\$ 101	\$ 300
<b>Totals</b>	<b>\$ 252,655</b>	<b>\$ 279,514</b>	<b>\$ 287,288</b>	<b>\$ 286,582</b>	<b>\$ 313,688</b>

Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Full-time Personnel	\$ 127,791	\$ 120,564	\$ 138,472	\$ 134,437	\$ 164,117
Part-time Personnel	\$ 20,178	\$ 33,924	\$ 44,517	\$ 25,316	\$ 32,094
Health Insurance	\$ 23,908	\$ 19,833	\$ 23,256	\$ 15,504	\$ 23,324
Dental Insurance	\$ 1,196	\$ 1,089	\$ 1,280	\$ 1,281	\$ 1,331
Life Insurance	\$ 188	\$ 172	\$ 188	\$ 172	\$ 240
Uniforms	\$ 638	\$ 455	\$ 600	\$ 718	\$ 600
Supplies	\$ 19,316	\$ 21,842	\$ 23,000	\$ 21,331	\$ 24,000
Gasoline	\$ 3,040	\$ 3,533	\$ 4,500	\$ 2,967	\$ 4,500
Diesel Fuel	\$ 2,332	\$ 2,310	\$ 3,200	\$ 3,105	\$ 3,300
Heating Fuel	\$ 542	\$ -	\$ 1,000	\$ -	\$ 1,000
Electric	\$ 15,077	\$ 15,412	\$ 16,000	\$ 15,586	\$ 17,000
Telephone	\$ 3,185	\$ 3,067	\$ 3,200	\$ 3,140	\$ 3,200
Connectivity & IT Services	\$ 524	\$ 479	\$ 800	\$ 507	\$ 800
Contractual/Professional	\$ 7,854	\$ 13,711	\$ 12,000	\$ 12,000	\$ 13,000
Conferences/Dues/Workshops	\$ 2,888	\$ 934	\$ 2,800	\$ 231	\$ 3,100
ActiveNet Fees	\$ 165	\$ 434	\$ 425	\$ 425	\$ 500
Equipment Repair	\$ 2,980	\$ 2,574	\$ 2,900	\$ 2,900	\$ 3,100
Camping Reservation Fees	\$ 961	\$ 910	\$ 1,000	\$ 930	\$ 1,000
Credit Card Charges	\$ -	\$ -	\$ -	\$ 1,950	\$ 1,800
Merch For Resale - Ice Cream	\$ 5,365	\$ 4,185	\$ 8,150	\$ 5,396	\$ 7,450
<b>Totals</b>	<b>\$ 238,129</b>	<b>\$ 245,428</b>	<b>\$ 287,288</b>	<b>\$ 247,896</b>	<b>\$ 305,456</b>

## 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.
- Changes for 2019:** Anticipated infrastructure additions include the completion of the second phase of the Kickapoo Rail Trail from Main Street to 7<sup>th</sup> street in St Joseph. We are looking forward to the replacement of the metal picnic shelters and improving accessibility at the Oak Ridge picnic area. Also, drainage issues near the park entrance will be addressed so that visitors can safely drive in the park after heavy rain events. Currently access to the southwest side of the park is limited when the road is flooded. We have an opportunity to acquire additional acreage with IDNR mitigation funds, or at the very least the money will assist the Natural Resources Department in their restoration efforts here at Homer Lake.
- 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 have ownership until 1992 when the land was acquired from the Illinois Department of Natural Resources. The site contains 828 acres of forest, wetland and prairie, as well as an 80-acre lake and its more than 5 miles of shoreline. The staff maintains, services, and inspects the following park features: Homer Lake Interpretive Center; Salt Fork Center rental facility (115 capacity) which 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 with 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; eight 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:**

Visitation continues to increase with the addition of the Kickapoo Rail Trail phase one, as well as the Sylvester Woods and Hidden Acres remote sites. Both the Salt Fork Center and Natural Playscape continue to be popular attractions. Increased service requests, visitor needs and maintenance for the recent facilities strain staff's ability to respond. Requests for additional full-time staff have not been realized yet, though hours for part-time staff have increased.

**Homer Lake Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 186,278	\$ 195,619	\$ 218,432	\$ 218,432	\$ 221,380
Walnut Hill Shelter	\$ 3,630	\$ 3,130	\$ 3,500	\$ 3,935	\$ 3,500
Salt Fork Center	\$ 24,585	\$ 20,798	\$ 21,375	\$ 21,146	\$ 21,375
Recycling & Miscellaneous	\$ 200	\$ 279	\$ 100	\$ 226	\$ 100
<b>Totals</b>	<b>\$ 214,693</b>	<b>\$ 219,826</b>	<b>\$ 243,407</b>	<b>\$ 243,739</b>	<b>\$ 246,355</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 111,907	\$ 116,205	\$ 124,694	\$ 121,688	\$ 131,288
Part-Time Personnel	\$ 19,939	\$ 13,854	\$ 40,409	\$ 21,276	\$ 38,523
Health Insurance	\$ 13,272	\$ 14,424	\$ 15,504	\$ 15,504	\$ 16,464
Dental Insurance	\$ 797	\$ 797	\$ 853	\$ 864	\$ 694
Life Insurance	\$ 126	\$ 125	\$ 125	\$ 115	\$ 125
Uniforms	\$ 409	\$ 526	\$ 600	\$ 500	\$ 600
Supplies	\$ 22,729	\$ 32,231	\$ 27,600	\$ 22,020	\$ 27,132
Gasoline	\$ 1,516	\$ 1,992	\$ 2,300	\$ 1,722	\$ 2,300
Diesel Fuel	\$ 2,270	\$ 1,683	\$ 2,300	\$ 2,600	\$ 2,300
Heating Fuel	\$ 1,959	\$ 1,261	\$ 3,200	\$ 2,200	\$ 3,000
Electric	\$ 9,190	\$ 8,949	\$ 9,500	\$ 8,448	\$ 9,500
Telephone	\$ 1,544	\$ 1,573	\$ 1,600	\$ 1,608	\$ 1,600
Connectivity & IT Services	\$ 1,152	\$ 1,182	\$ 1,140	\$ 1,219	\$ 1,185
Contractual/Professional	\$ 4,504	\$ 3,652	\$ 6,042	\$ 6,031	\$ 4,104
Conferences/Dues/Workshops	\$ 1,423	\$ 2,960	\$ 2,640	\$ 1,668	\$ 2,640
ActiveNet Fees	\$ 326	\$ 1,034	\$ 1,100	\$ 980	\$ 1,100
Equipment Repair	\$ 2,802	\$ 1,447	\$ 3,800	\$ 2,037	\$ 3,800
<b>Totals</b>	<b>\$ 195,863</b>	<b>\$ 203,895</b>	<b>\$ 243,407</b>	<b>\$ 210,480</b>	<b>\$ 246,355</b>

**Construction Department**

**Goal:** Provide District patrons and staff with a safe, functional, and well maintained place to work and enjoy the District.

**Changes for 2019:** The Department will add a full-time Construction Maintenance Worker position in 2019. Major projects in 2019 will include completion of Botanical Garden pond and waterfall renovation, addressing drainage issues at Homer Lake entrance, replacing Discovery Room exhibit, and revising the HVAC in the Museum’s blacksmith wing. Several lesser projects and regular facility maintenance are also planned.

**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 major and minor repairs. Some examples of the scope of our work include: Botanical Gardens pond and waterfall rebuild, ADA improvements, Dark Sky light installations and campground electric expansion.

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 number and variety of construction tasks strain the District budget, with time being an additional constraint. Weather conditions often dictate the extent to which our project list can be addressed.

**Construction Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 147,943	\$ 179,424	\$ 188,854	\$ 182,189	\$ 214,456
Memorials Contributions	\$ -	\$ -	\$ -	\$ 3,995	\$ -
<b>Totals</b>	<b>\$ 147,943</b>	<b>\$ 179,424</b>	<b>\$ 188,854</b>	<b>\$ 186,184</b>	<b>\$ 214,456</b>

**Construction Proposed 2019 Budget, continued**

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 123,845	\$ 132,555	\$ 137,347	\$ 133,794	\$ 158,117
Part-Time Personnel	\$ 2,633	\$ 7,999	\$ 10,539	\$ 8,953	\$ -
Health Insurance	\$ 20,402	\$ 21,636	\$ 23,256	\$ 23,256	\$ 31,556
Dental Insurance	\$ 1,196	\$ 1,195	\$ 1,280	\$ 1,280	\$ 1,331
Life Insurance	\$ 188	\$ 188	\$ 188	\$ 188	\$ 241
Uniforms	\$ 640	\$ 692	\$ 700	\$ 700	\$ 800
Supplies	\$ 4,224	\$ 5,482	\$ 4,400	\$ 4,400	\$ 4,400
Gasoline	\$ 2,086	\$ 1,479	\$ 1,000	\$ 951	\$ 1,000
Diesel Fuel	\$ 297	\$ 937	\$ 3,000	\$ 3,250	\$ 3,000
Heating Fuel	\$ 768	\$ 792	\$ 1,225	\$ 830	\$ 1,250
Electric	\$ 1,406	\$ 1,330	\$ 1,500	\$ 1,360	\$ 1,500
Contractual/Professional	\$ 135	\$ 347	\$ 219	\$ 219	\$ 219
Conferences/Dues/Workshops	\$ 324	\$ 1,066	\$ 1,700	\$ 522	\$ 1,500
Equipment Repair	\$ 3,188	\$ 992	\$ 2,500	\$ 2,500	\$ 2,500
Memorial Benches/Structures	\$ -	\$ -	\$ -	\$ 2,786	\$ -
<b>Totals</b>	<b>\$ 161,334</b>	<b>\$ 176,690</b>	<b>\$ 188,854</b>	<b>\$ 184,989</b>	<b>\$ 207,414</b>

## Planning Department

- Goal:** 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 2019:** The Planning Department will continue to phase projects over multiple years whenever possible, while focusing on long-term sustainability and the implementation of green design initiatives as a district-wide standard.
- Description:** Project planning begins by reviewing previous studies, inventories, plans, and specifications; field verifying existing conditions, then creating accurate as-built drawings; evaluating life expectancy 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. Project scope and specifications are defined per construction industry standards and recommendations from manufacturers. This ensures durable, high-quality construction, and provides a fair and equal bidding process. Construction documents are developed as required.
- 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. A project schedule is determined in coordination with department heads and site superintendents to minimize conflicts with programs and facility rentals. The planning director reviews construction in progress and coordinates payment schedule with the director of finance.
- Challenges:** Existing facilities and infrastructure across the district are in need of major repair, including but not limited to buildings, roads, bridges, parking lots, ponds, docks, spillways, and utilities. Completing the much needed large scale deferred maintenance projects while providing high-quality improvements with limited resources will prove difficult.

**Planning Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 183,914	\$ 107,350	\$ 222,038	\$ 214,202	\$ 223,345
TIFs PILOTs other Taxes	\$ 1,469	\$ 1,766	\$ 1,500	\$ 1,600	\$ 1,750
Interest Income	\$ 3,245	\$ 3,583	\$ 1,250	\$ 3,191	\$ 2,500
<b>Totals</b>	<b>\$ 188,628</b>	<b>\$ 112,699</b>	<b>\$ 224,788</b>	<b>\$ 218,993</b>	<b>\$ 227,595</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 117,537	\$ 115,535	\$ 121,457	\$ 120,417	\$ 127,107
Administrative Salaries	\$ 78,998	\$ 75,969	\$ 76,344	\$ 61,853	\$ 30,811
Part-Time Personnel	\$ -	\$ 4,477	\$ -	\$ 1,925	\$ 4,512
Health Insurance	\$ 13,272	\$ 14,424	\$ 15,504	\$ 15,504	\$ 16,464
Dental Insurance	\$ 797	\$ 797	\$ 853	\$ 853	\$ 694
Life Insurance	\$ 126	\$ 125	\$ 125	\$ 125	\$ 125
Uniforms	\$ 42	\$ -	\$ 100	\$ 153	\$ 100
Supplies	\$ 2,128	\$ 3,710	\$ 2,000	\$ 2,000	\$ 2,000
Gasoline	\$ 95	\$ -	\$ 250	\$ -	\$ 250
Connectivity & IT Services	\$ 726	\$ 1,716	\$ 1,594	\$ 2,000	\$ 2,300
Contractual/Professional	\$ 50	\$ 3,148	\$ 3,000	\$ 2,506	\$ 3,000
Conferences/Dues/Workshops	\$ 2,381	\$ 2,101	\$ 2,961	\$ 1,881	\$ 1,500
Legal Advertising	\$ 90	\$ 119	\$ 600	\$ 214	\$ 600
<b>Totals</b>	<b>\$ 216,242</b>	<b>\$ 222,121</b>	<b>\$ 224,788</b>	<b>\$ 209,431</b>	<b>\$ 189,463</b>

# Marketing Department

**Goal:** Raise community awareness of and support for District preserves, mission and initiatives.

**Changes for 2019:** The Marketing Department will continue implementing the branding campaign to raise local community awareness of Champaign County Forest Preserve. Specifically, community contacts through existing and social media will increase by 50% .

**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, the Mabery Gelvin Botanical Garden, Museum of the Grand Prairie, Homer Lake Interpretive Center, Middle Fork Campground, and a District-wide brochure.

*The Leaflet*, the District's quarterly newsletter is mailed to more than 4,000 households. An online version of *The Leaflet* is also developed bi-monthly and contains information that is happening throughout those months.

The District uses Instagram, Facebook and Twitter as avenues to promote public events, programs, summer camps, and current news from various departments. We also appear once a month on WICA's CiLiving. These appearances are another way to promote public events, programs, summer camps, and current District news.

The most common method for promoting the District's activities is through printed advertisements. Custom ads are designed for newspapers and specialty publications (golf, wedding, and park districts) to promote programs, lectures, open houses, and grand openings. General ads for the District are submitted to several annual publications. Close to 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 displayed 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. We are also responsible for maintenance and updates to the CCFPD public website.

**Challenges:** Promotional expenditures continue to increase. Social media is evolving quickly requiring Marketing employees to remain abreast of the constantly changing ways of reaching new audiences.

### Marketing Proposed 2019 Budget

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Property Taxes	\$ 180,244	\$ 199,955	\$ 181,155	\$ 181,155	\$ 190,012
Freedom Fest	\$ 16,271	\$ 13,828	\$ 12,500	\$ 11,268	\$ 12,500
<b>Totals</b>	<b>\$ 196,515</b>	<b>\$ 213,783</b>	<b>\$ 193,655</b>	<b>\$ 192,423</b>	<b>\$ 202,512</b>

Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Full-Time Personnel	\$ 78,568	\$ 80,922	\$ 85,320	\$ 82,591	\$ 89,629
Part-Time Personnel	\$ 2,848	\$ -	\$ -	\$ -	\$ -
Health Insurance	\$ 13,272	\$ 13,222	\$ 15,504	\$ 15,504	\$ 16,464
Dental Insurance	\$ 797	\$ 797	\$ 853	\$ 853	\$ 694
Life Insurance	\$ 126	\$ 125	\$ 125	\$ 125	\$ 125
Uniforms	\$ 198	\$ 495	\$ 250	\$ 250	\$ 250
Supplies	\$ 2,669	\$ 1,179	\$ 2,500	\$ 2,500	\$ 3,000
Connectivity & IT Services	\$ 564	\$ 2,770	\$ 1,079	\$ 2,880	\$ 3,000
Contractual/Professional	\$ 11,582	\$ 5,895	\$ 18,500	\$ 12,500	\$ 18,500
Conferences/Dues/Workshops	\$ 2,336	\$ 1,432	\$ 2,999	\$ 3,275	\$ 3,900
Promotions/Advertising	\$ 44,906	\$ 53,796	\$ 55,525	\$ 59,972	\$ 55,550
Freedom Fest	\$ 11,118	\$ 11,909	\$ 11,000	\$ 12,410	\$ 11,600
<b>Totals</b>	<b>\$ 168,984</b>	<b>\$ 172,542</b>	<b>\$ 193,655</b>	<b>\$ 192,860</b>	<b>\$ 202,712</b>

## Volunteer Program Department

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

**Changes for 2019:** The Volunteer Department will focus heavily on recruitment for 2019 and strengthening and expanding our youth volunteer program. Additionally, to provide networking and continuing education, the Volunteer Department will begin hosting quarterly brown bag learning lunches starting in February 2019.

**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 to name a few.

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.

**Challenges:** The District as a whole can always use more volunteers than are available. One of the biggest concerns is to focus on recruiting volunteers who have flexible, day-time hours to help with some of the educational programming that happens mid-week. Retaining volunteers can be difficult due to the nature of our volunteer pool in the area. Numerous student volunteers move on after school and fewer people are retiring early and therefore not freeing their time to volunteer.

### Volunteer Proposed 2019 Budget

Revenues	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Property Taxes	\$ 17,878	\$ 18,470	\$ 18,635	\$ 18,635	\$ 18,582
<b>Totals</b>	<b>\$ 17,878</b>	<b>\$ 18,470</b>	<b>\$ 18,635</b>	<b>\$ 18,635</b>	<b>\$ 18,582</b>

Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Part-Time Personnel	\$ 5,724	\$ 13,932	\$ 13,895	\$ 11,290	\$ 14,242
Uniforms	\$ 72	\$ 21	\$ 100	\$ 100	\$ 100
Supplies	\$ 1,613	\$ 437	\$ 1,000	\$ 876	\$ 1,000
Contractual/Professional	\$ -	\$ 1,090	\$ 940	\$ -	\$ 540
Conferences/Dues/Workshops	\$ 286	\$ -	\$ 200	\$ 495	\$ 200
Volunteer Recognition	\$ 725	\$ 1,057	\$ 1,500	\$ 599	\$ 1,500
Master Naturalist Program	\$ 1,000	\$ 37	\$ 1,000	\$ 1,000	\$ 1,000
<b>Totals</b>	<b>\$ 9,420</b>	<b>\$ 16,574</b>	<b>\$ 18,635</b>	<b>\$ 14,360</b>	<b>\$ 18,582</b>



# Administration Department

- Goal:** Provide needed resources, guidance and priorities for District operations and personnel, while ensuring the District meets legal and financial requirements (state and federal).
- Changes for 2019:** In 2018 Administration eliminated the Deputy Director role, added a part-time Grants Coordinator position and the human resources section was reorganized to clarify roles and responsibilities. For 2019 a new committee led by the Business and Finance Director will address technology services and security and the Human Resources section will complete an update of District personnel policies. The administrative team is poised for achieving greater efficiencies and optimizing funding opportunities through strong staff collaborations.
- Description:** Annually, the Business and Finance section 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. In addition, Business and Finance 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.
- Human Resources is responsible for the management of the District's personnel policies, procedures, and programs, including recruiting and staffing logistics, employee orientation, training, and development, performance management, compensation and benefits administration, employee relations, policy development and documentation, and ensuring compliance with all applicable federal, state, and local regulations.
- On a weekly basis Business and Finance 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.
- The department 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.
- The Risk Management staff within the department manages the reporting of District accidents and incidents, unemployment and worker's compensation cases, and risk preventive field reviews.

Other risk management support at the District includes 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 data monitoring.

The administration department provides other services to the District and the public, including: coordinating Volunteer services across the District; 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 Statements; preparing the annual Prevailing Wage Ordinance; maintaining the District's retention schedule; administering District farm leases, including the Conservation Reserve Program, and supporting the Forest Preserve Friends Foundation.

**Challenges:**

Achieving and maintaining cybersecurity for District operations; maintaining financial and technology operations with minimal staffing; promoting operational efficiencies for time and fiscal savings; maintaining all administrative policies and procedures in compliance with ever-changing state and federal statutes and regulations.

**Administration Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Property Taxes	\$ 653,355	\$ 575,338	\$ 657,591	\$ 661,422	\$ 669,603
TIFs PILOTs other Taxes	\$ 183,282	\$ 214,412	\$ 185,694	\$ 178,500	\$ 182,660
Foundation Contributions	\$ 0	\$ 0	\$ 0	\$ 500	\$ 7,020
Interest Income	\$ 9,591	\$ 22,576	\$ 7,500	\$ 23,100	\$ 17,500
Investment Income	\$ 1,754	\$ 895	\$ 2,850	\$ 2,039	\$ 2,622
Miscellaneous Revenues	\$ 13,072	\$ 23,874	\$ 14,000	\$ 6,033	\$ 14,000
Fishing Licenses	\$ 48	\$ 49	\$ 50	\$ 63	\$ 75
<b>Totals</b>	<b>\$ 861,102</b>	<b>\$ 837,144</b>	<b>\$ 867,685</b>	<b>\$ 871,657</b>	<b>\$ 893,480</b>

**Administration Proposed 2019 Budget, continued**

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Full-Time Personnel	\$ 255,419	\$ 255,227	\$ 278,755	\$ 202,764	\$ 243,135
Part-Time Personnel	\$ 14,110	\$ 17,449	\$ 31,831	\$ 34,662	\$ 59,672
Health Insurance	\$ 30,968	\$ 33,681	\$ 38,760	\$ 28,397	\$ 32,928
Health Reimbursement	\$ 11,428	\$ 9,146	\$ 70,400	\$ 17,550	\$ 41,000
Dental Insurance	\$ 1,960	\$ 1,605	\$ 2,134	\$ 1,637	\$ 1,389
Life Insurance	\$ 309	\$ 298	\$ 313	\$ 241	\$ 251
Employee Assistance Program	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950
Uniforms	\$ 706	\$ 246	\$ 600	\$ 300	\$ 300
Training and Recognition	\$ 3,321	\$ 3,266	\$ 6,625	\$ 4,600	\$ 8,250
Supplies	\$ 16,944	\$ 13,621	\$ 15,850	\$ 12,840	\$ 15,834
Gasoline	\$ 954	\$ 930	\$ 1,200	\$ 1,035	\$ 1,200
Heating Fuel	\$ 1,082	\$ 1,926	\$ 2,500	\$ 2,157	\$ 3,500
Electric	\$ 4,315	\$ 4,143	\$ 4,000	\$ 3,982	\$ 4,200
Telephone	\$ 4,139	\$ 7,692	\$ 8,905	\$ 7,968	\$ 9,100
Connectivity & IT Services	\$ 40,446	\$ 38,292	\$ 46,200	\$ 40,900	\$ 63,540
Contractual/Professional	\$ 31,685	\$ 29,874	\$ 34,808	\$ 29,808	\$ 38,685
KRT User Survey	\$ 0	\$ 0	\$ 0	\$ 13,732	\$ 0
Commissioner Travel Conference	\$ 4,600	\$ 9,048	\$ 12,344	\$ 9,354	\$ 12,500
Conferences/Dues/Workshops	\$ 15,874	\$ 7,968	\$ 14,876	\$ 12,945	\$ 15,070
Grant Fees	\$ 757	\$ 2,159	\$ 1,929	\$ 119	\$ 2,125
Legal Advertising	\$ 1,891	\$ 1,691	\$ 1,500	\$ 1,375	\$ 1,500
Employment Advertising	\$ 821	\$ 1,421	\$ 1,500	\$ 217	\$ 1,000
Equipment Repair	\$ 1,860	\$ 1,699	\$ 2,000	\$ 420	\$ 1,500
Equipment	\$ 218,568	\$ 294,294	\$ 247,947	\$ 318,330	\$ 320,098
Credit Card Charges	\$ 2,807	\$ 748	\$ 480	\$ 480	\$ 0
Sustainability Initiative	\$ 0	\$ 0	\$ 7,500	\$ 8,731	\$ 0
Miscellaneous Expenses	\$ 28	\$ 236	\$ 0	\$ 705	\$ 100
<b>Totals</b>	<b>\$ 667,942</b>	<b>\$ 739,610</b>	<b>\$ 835,427</b>	<b>\$ 758,199</b>	<b>\$ 879,827</b>

## District Farm Operations

- Goal:** Support Natural Resource management through sustainable farm operations. Prevent invasive plant species from dominating fallow fields.
- Changes for 2019:** The District will work towards sustainable Farm practices with its row crop farm operator, using the STAR (Savings Tomorrow's Agriculture Resources) program as a guide. The District also will seek a partnership with the Forest Preserve Friends Foundation to act as its farm operator to manage acreage enrolled in the Conservation Reserve Program and other natural resource management programs.

**Description:** The District began managing and operating farmland during the 1980s after purchasing acreage that became the Middle Fork River Forest Preserve. The District reports to the Farm Services Agency a total of 788 farm acres across three District preserves, including 230 acres of mixed forage, 188 acres planted in corn and soybeans, 187 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 row crop agriculture at Middle Fork Forest Preserve, grossing an average of \$50,374 from 2014 to 2018 with average expenses of \$23,843. The District's net revenue for this period equals \$139/acre. The Middle Fork Farm expenses and revenues are equally shared between Mr. Roberts and the District. For 2018 net revenue equaled \$134 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, 2018 was \$98,890 and the projected year end 2018 balance is \$107,024.

<b>2017 Farm Reserve</b>	<b>\$98,890</b>
<b>2018 Revenues:</b>	\$52,578 (Farm = \$52,370 Other = 208)
<b>2018 Expenses:</b>	\$26,927 for seed, fertilizer, and herbicide <u>\$19,000</u> est support for Natural Resource Projects
<b>2018 YE Farm Reserve:</b>	<b>\$107,024</b>

In 1997 the District enrolled 64 acres, also at Middle Fork, into the federal Conservation Reserve Program (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 was the last year the District received CRP revenues. The District intends to continue in the program for conservation purposes.

**Challenges:** Implementing sustainable farm practices may in the short term reduce farm revenues that support natural resource management. The Conservation Reserve Program documentation and coordination will increase with designating the Foundation as the farm operator for CRP acreage.

**Farm Proposed 2019 Budget**

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Crop Share	\$ 58,094	\$ 48,367	\$ 45,000	\$ 52,370	\$ 50,000
Conservation Reserve Program	\$ 7,190	\$ 7,190	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ 761	\$ -	\$ 150	\$ 208	\$ 150
<b>Totals</b>	<b>\$ 66,045</b>	<b>\$ 48,367</b>	<b>\$ 45,150</b>	<b>\$ 52,578</b>	<b>\$ 50,150</b>

<b>Expenditures</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Supplies	\$ 27,353	\$ 15,921	\$ 25,000	\$ 26,927	\$ 25,525
Miscellaneous Expenses	\$ -	\$ 3,390	\$ -	\$ -	\$ -
Transfer to Projects	\$ 49,922	\$ 12,689	\$ -	\$ 17,000	\$ -
<b>Totals</b>	<b>\$ 77,275</b>	<b>\$ 32,000</b>	<b>\$ 25,000</b>	<b>\$ 43,927</b>	<b>\$ 25,525</b>

# 2019 Budget Appendix

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

Projected 2018 Operating Expenditures by Program Area

Projected 2018 Operating Expenses by Program Area

Projected 2018 Operating Program 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.

2019 Proposed Forest Preserve Foundation Budget

The 2019 budget entire is the last portion of the appendix.

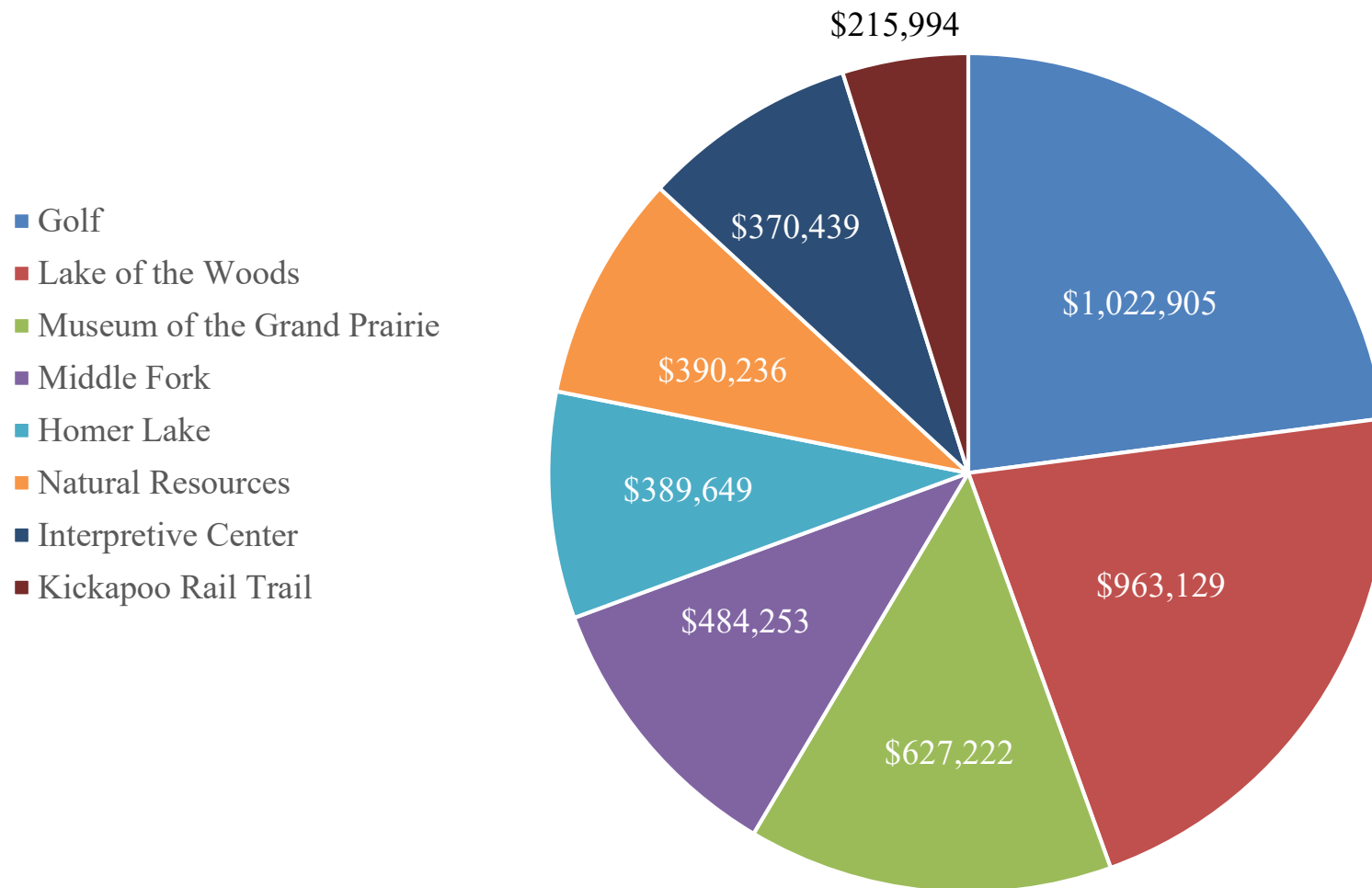
## Projected 2018 Operating Expenditures by Program Area - Funding Detail

	2018 Expenses	2018 Funding			
		Property Tax	User Fees	Merchandise Food & Beverage	Miscellaneous
Golf	\$ 1,022,905	\$ 301,698	\$ 543,788	\$ 175,410	\$ 2,009
Lake of the Woods	\$ 963,129	\$ 890,646	\$ 70,187	\$ -	\$ 2,296
Museum of the Grand Prairie	\$ 627,222	\$ 594,408	\$ 11,531	\$ 12,500	\$ 8,783
Middle Fork	\$ 484,253	\$ 398,669	\$ 78,160	\$ 7,323	\$ 101
Homer Lake	\$ 389,649	\$ 364,342	\$ 25,081	\$ -	\$ 226
Natural Resources	\$ 390,236	\$ 384,899	\$ -	\$ -	\$ 5,337
Interpretive Center	\$ 370,439	\$ 349,707	\$ 20,372	\$ -	\$ 360
Kickapoo Rail Trail*	\$ 215,994	\$ 215,994	\$ -	\$ -	\$ -
Totals	\$ 4,463,828	\$ 3,500,364	\$ 749,119	\$ 195,233	\$ 19,112

	2018 Expenses	2018 Funding Percentages			
		Property Tax	User Fees	Merchandise, Food & Beverage	Miscellaneous
Golf	\$ 1,022,905	29.5%	53.2%	17.1%	0.2%
Lake of the Woods	\$ 963,129	92.5%	7.3%	0.0%	0.2%
Museum of the Grand Prairie	\$ 627,222	94.8%	1.8%	2.0%	1.4%
Middle Fork	\$ 484,253	82.3%	16.1%	1.5%	0.0%
Homer Lake	\$ 389,649	93.5%	6.4%	0.0%	0.1%
Natural Resources	\$ 390,236	98.6%	0.0%	0.0%	1.4%
Interpretive Center	\$ 370,439	94.4%	5.5%	0.0%	0.1%
Kickapoo Rail Trail*	\$ 215,994	100.0%	0.0%	0.0%	0.0%

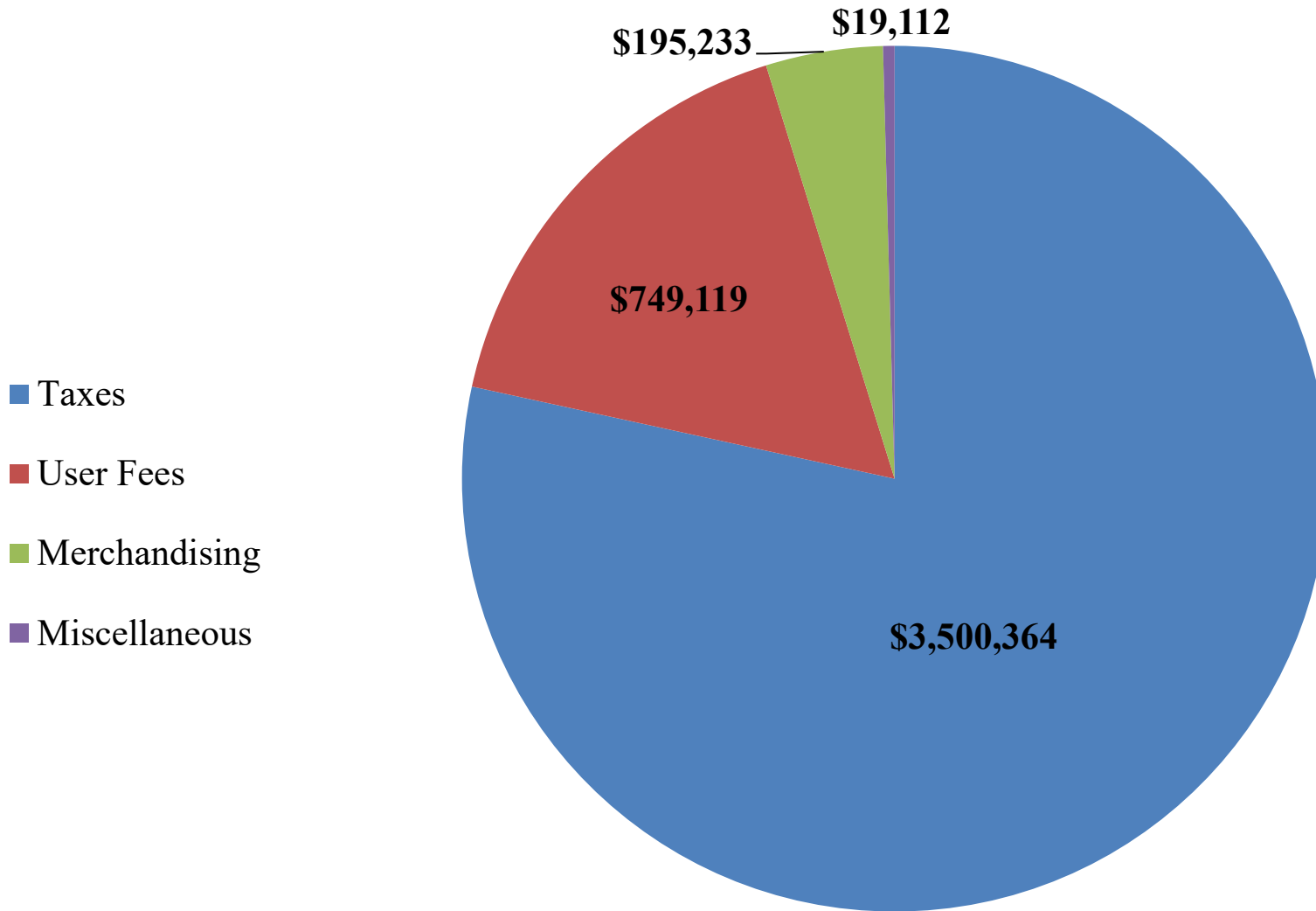
\*Estimates based on Staff time spent during the planning and construction process.

# Projected 2018 Operating Expenses by Program Direct and Indirect Expenses





## Projected 2018 Operating Program Budgets - How Funded?



## CCFPD Program Costs Compared with \$100,000 EAV

Program	Total	%	Limiting Rate by Program	2018 Ptax on 100,000 EAV
Golf	\$ 298,459	8.6%	0.0073	\$ 7.32
Homer Lake	\$ 360,429	10.4%	0.0088	\$ 8.84
Interpretive Center	\$ 345,951	10.0%	0.0085	\$ 8.49
Kickapoo Rail Trail	\$ 213,674	6.2%	0.0052	\$ 5.24
Lake of the Woods	\$ 881,080	25.4%	0.0216	\$ 21.62
Middle Fork	\$ 394,387	11.4%	0.0097	\$ 9.68
Museum	\$ 588,961	17.0%	0.0144	\$ 14.45
Natural Resources	\$ 380,765	11.0%	0.0093	\$ 9.34

**RY2018 Tax Cap &  
Limiting Rate**

**\$3,463,706**

**0.08498**

**\$ 84.98**

## Forest Preserve Friends Foundation – 2019 Proposed Budget

<b>Revenues</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Budget</b>
Middle Fork Dark Skies	\$ -	\$ 1,755	\$ -	\$ 6,940	\$ 5,500
Clean Energy Amenities	\$ -	\$ 8,026	\$ -	\$ 3,146	\$ 21,000
General Donations	\$ 10,187	\$ 11,935	\$ 7,500	\$ 7,500	\$ 5,000
Miscellaneous KRT Events	\$ 18,665	\$ 10,590	\$ 8,000	\$ 3,577	\$ -
Kickapoo Trail	\$ 273,465	\$ 73,924	\$ 100,000	\$ 30,060	\$ 50,000
Freedom Fest Sponsorships	\$ 7,238	\$ 5,450	\$ 6,000	\$ 5,432	\$ 6,500
Lake of the Woods/Buffalo Trace	\$ -	\$ 750	\$ -	\$ 70	\$ 25,000
Sangamon Restoration	\$ 450	\$ 940	\$ -	\$ 127	\$ 700
Restore Point Pleasant Wetland	\$ 14,000	\$ -	\$ 25,000	\$ 7,000	\$ 28,000
Restore Willow Pond	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Middle Fork General/ Accessibility	\$ 20	\$ -	\$ 5,000	\$ 4,800	\$ -
Museum of the Grand Prairie	\$ 133,721	\$ 2,957	\$ 27,000	\$ 2,500	\$ 2,000
Education for the Underserved	\$ -	\$ -	\$ 1,000	\$ 220	\$ -
MGP Collections Care	\$ -	\$ -	\$ -	\$ 500	\$ 500
Homer Lake Interpretive Center	\$ 525	\$ 150	\$ 500	\$ 250	\$ 250
HLIC Site Plan	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Botanical Garden	\$ 17,602	\$ 7,512	\$ 15,000	\$ 500	\$ 15,000
Noel Botanic Garden Endowment	\$ -	\$ 250,000	\$ -	\$ 100,521	\$ 500
Memorial Bench	\$ 1,130	\$ 1,500	\$ -	\$ 1,800	\$ 3,000
Public Art Donation	\$ -	\$ 1,100	\$ -	\$ -	\$ -
Land Acquisition	\$ 1,200	\$ 100	\$ 250	\$ 150	\$ 250
Memorial Trees	\$ 800	\$ 1,210	\$ 1,000	\$ 4,000	\$ 3,000
Habitat Restoration	\$ -	\$ 1,599	\$ -	\$ 1,500	\$ 1,500
Golf Donations	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Interest Income	\$ 20,105	\$ 17,152	\$ 10,000	\$ 15,000	\$ 10,000
	<b>\$ 499,408</b>	<b>\$ 396,950</b>	<b>\$ 206,550</b>	<b>\$ 195,893</b>	<b>\$ 303,000</b>

## Forest Preserve Friends Foundation – 2019 Proposed Budget

Expenses	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
Administration Costs	\$ 476	\$ 859	\$ 1,525	\$ 750	\$ 1,525
Donor Stewardship	\$ 3,699	\$ 4,327	\$ 11,326	\$ 5,500	\$ 11,046
Professional Services	\$ 5,522	\$ 13,031	\$ 12,450	\$ 15,000	\$ 15,900
Conferences and Workshops	\$ 643	\$ 879	\$ 1,000	\$ 500	\$ 2,709
Promotions	\$ 2,115	\$ 4,642	\$ 11,119	\$ 1,999	\$ 4,174
Shared Administrative Services	\$ -	\$ 1,303	\$ 7,000	\$ 4,400	\$ 6,603
Community Sponsorships	\$ 390	\$ 500	\$ 1,150	\$ 1,200	\$ 1,050
Point Pleasant Restoration	\$ -	\$ -	\$ -	\$ -	\$ 28,000
Clean Energy Amenities	\$ -	\$ 8,026	\$ -	\$ 3,146	\$ 21,000
Freedom Fest Contributions	\$ 7,445	\$ 5,600	\$ 8,000	\$ 5,234	\$ 6,500
Kickapoo Rail Trail	\$ 8,072	\$ 275,012	\$ 212,976	\$ 221,000	\$ 105,535
Museum Contribution	\$ 500	\$ 874	\$ -	\$ 500	\$ 27,157
Garden Concert Series	\$ 1,100	\$ 1,500	\$ 1,150	\$ 1,150	\$ 1,500
Education for the Underserved	\$ 199	\$ -	\$ 1,000	\$ 60	\$ -
HLIC Education Programs	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Botanical Garden Contribution	\$ 1,773	\$ -	\$ -	\$ 521	\$ 500
Botanical Garden Pond Waterfal	\$ -	\$ -	\$ 185,000	\$ 191,811	\$ 10,000
Botanic Garden Art	\$ -	\$ 1,100	\$ -	\$ -	\$ -
Memorials	\$ 1,235	\$ 1,500	\$ -	\$ 6,000	\$ 3,000
Kirby Scholarship Contribution	\$ -	\$ -	\$ -	\$ 3,500	\$ 7,150
Other CCFPD Contributions	\$ 62,573	\$ 241	\$ -	\$ 4,870	\$ -
	<b>\$ 96,242</b>	<b>\$ 319,894</b>	<b>\$ 453,696</b>	<b>\$ 467,641</b>	<b>\$ 253,849</b>