

FILED

DEC 27 2004

Mark A. Holman
CHAMPAIGN COUNTY CLERK

December 15, 2004

TO: Board of Commissioners
FROM: Jan Plotner
RE: 2005 Budget and Appropriations Ordinance

Each year the District is required to pass and file with the county clerk a combined annual budget and appropriation ordinance. This ordinance appropriates the monies, which are deemed necessary to defray all necessary expenses and liabilities of the District. The ordinance is based on the proposed approved 2005 working budget with an approximate increase of 30% to cover possible unanticipated expenditures.

The ordinance must be passed and approved within or before the first quarter of each fiscal year. The ordinance is first prepared in tentative form and made available for public inspection for at least 30 days prior to final action. At least one public hearing must be held as to the ordinance prior to final action by the Board. Notice of the public hearing must be given in a newspaper published in the District at least one week before the time of the hearing.

The attached serves as a copy of the Annual Final Combined Budget and Appropriations Ordinance. On December 16th, the Board will hold a Public Hearing at 5:50 p.m. to hear input for the Tentative Ordinance and immediately following, hold a Special Meeting to pass the Final Budget and Appropriations Ordinance.

The changes made to the Tentative Budget and Appropriations Ordinance are only in the **Corporate Fund** and represent an increase of \$4,500 to expenditures. The increases of \$4,500 are represented in the following line item: Capital Equipment, Part-Time Payroll, Conferences and Contractual Services.

CHAMPAIGN COUNTY
FOREST PRESERVE DISTRICT

Headquarters, Lake of the Woods
Mahomet, Illinois

ORDINANCE NO 04-6

ANNUAL COMBINED BUDGET AND APPROPRIATION
ORDINANCE OF THE CHAMPAIGN COUNTY FOREST PRESERVE
DISTRICT, IN THE COUNTY OF CHAMPAIGN, OF THE STATE OF
ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2005,
AND ENDING DECEMBER 31, 2005

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

WHEREAS, a public hearing was held on this Budget and Appropriation Ordinance on the 16th day of December, 2004, notice of which was given at least 30 days prior thereto by publication in the News-Gazette which is a newspaper published in said Forest Preserve District, and other legal requirements being complied with; NOW THEREFORE,

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

SECTION 1. That the following Budget containing a Statement of Estimated Cash and Revenue (A) and a Statement of Estimated Expenditures (B) (Constituting the appropriation for the fiscal year beginning January 1, 2005 and ending December 31, 2005, as provided in Section 2 of the Ordinance) of the District for the Corporate Fund; the Improvements and Development Fund; the Public Accounts Audit Fund; the Social Security Fund; the Illinois Municipal Retirement Fund; Bond and Interest Fund; Liability and Compensation Insurance Fund; Golf Course Fund; Projects Fund; General Store Fund; and the Land Acquisition Fund; be and the same is hereby adopted as the Budget of the Champaign County Forest Preserve District for the fiscal year beginning January 1, 2005, and ending December 31, 2005, and shall be in full force from and after this date, as provided by law.

FUND I - CORPORATE FUND

A -- STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION

Beginning Cash Balance January 1, 2005 \$1,352,118.00

REVENUE:

Tax Revenue	\$1,547,225.00
Personal Property Replacement Tax	\$109,200.00
Facility Rental	\$97,781.00
Campground	\$48,100.00
Boat Rental	\$772.00
Museum Fees	\$27,950.00
Gardens	\$13,260.00
Educational programs	\$26,650.00
Vending/Store Income	\$8,772.00
Special Events	\$10,400.00
Farm Income	\$33,540.00
Miscellaneous Income	\$17,857.00
Interest Income	\$26,000.00
Grant Revenue	\$288,600.00
Total Revenue	\$2,256,107.00
Total Transfers From Insurance Fund/Golf Course Fund	\$84,317.00
Total Revenue and Transfers	\$2,340,424.00
Total Cash Available	\$3,692,542.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$1,352,118.00
Total Estimated Revenues	\$2,256,107.00
Total Transfers In From Insurance/Golf Course Fund	\$84,317.00
Total Cash Available	\$3,692,542.00
Total Estimated Expenditures	\$1,951,774.00
Total Transfer to Projects Fund	\$386,100.00
Cash Balance December 31, 2005	\$1,354,668.00

FUND I – CORPORATE FUND

B – STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES:

Payroll Full-Time	\$745,857.00
Payroll Part-Time	\$263,357.00
Supplies	\$206,044.00
Equipment Repair	\$27,235.00
Fuel	\$24,235.00
Utilities	\$104,030.00
Telephone	\$34,394.00
Promotions/Advertising	\$46,150.00
Contractual/Professional Services	\$111,512.00
Conferences/Dues/Workshops	\$38,086.00
Insurance	\$101,971.00
Uniforms	\$3,933.00
Capital Equipment/Projects	\$152,410.00
Market Adjustments/Merit Pool/Employee Incentive	\$81,900.00
Events	\$10,400.00
Sales Taxes	\$260.00
Total Expenditures	\$1,951,774.00
Transfer to Projects Fund	\$386,100.00
Total Expenditures and Transfers	\$2,337,874.00

SUMMARY

Total Income	\$2,256,107.00
Total Incoming Transfer From Insurance/Golf Fund	\$84,317.00
Total Expenditures	\$1,951,774.00
Total Transfer to Special Projects	\$386,100.00
Balance For Fiscal Year 2005	\$2,550.00

FUND II – IMPROVEMENT AND DEVELOPMENT FUND

STATEMENT OF ESTIMATED CASH AND REVENUE

Beginning Cash Balance January 1, 2005 \$494,257.00

REVENUE:

2005 Tax Revenue \$534,179.00

Interest Income \$10,400.00

Total Revenue \$544,579.00

TOTAL REVENUE AVAILABLE \$1,038,836.00

RECAPITULATION

Total Beginning Funds \$494,257.00

Total All Revenues \$544,579.00

Total Cash Available \$1,038,836.00

Total Expenditures \$544,579.00

Cash Balance December 31, 2005 \$494,257.00

FUND II – IMPROVEMENT AND DEVELOPMENT FUND

STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES:

Payroll Full-Time \$351,889.00

Payroll Part-Time \$37,024.00

Supplies \$26,689.00

Equipment Repair \$6,500.00

Fuel \$7,410.00

Utilities \$11,180.00

Telephone \$5,330.00

Contractual/Professional Services \$9,945.00

Conferences/Dues/Workshops \$7,150.00

Insurance \$49,537.00

Uniforms \$2,015.00

Capital Outlay \$650.00

Market Adjustments/Merit Pool \$29,260.00

Total Expenditures \$544,579.00

SUMMARY

Total Income \$544,579.00

Total Expenditures \$544,579.00

Balance For Fiscal Year 2005 \$0.00

FUND III – PUBLIC ACCOUNTS AUDIT FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$2,825.00
REVENUE	
Collection of the 2005 Real Estate Tax Levy	\$16,900.00
Interest Income	\$13.00
Total Estimated Revenue	\$16,913.00
Total Revenue Available	\$19,738.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	
Professional Services	\$16,900.00
Total Estimated Expenditures	\$16,900.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$2,825.00
Total Estimated Revenue	\$16,913.00
Total Estimated Cash Available For Expenditure	\$19,738.00
Total Estimated Expenditures	\$16,900.00
Cash Balance December 31, 2005	\$2,838.00

FUND IV – SOCIAL SECURITY FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$61,611.00
REVENUE	
Collection of the 2005 Real Estate Tax Levy	\$159,900.00
Interest Income	\$650.00
Total Estimated Revenue	\$160,550.00
Total Revenue Available	\$222,161.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	AMOUNT
Contributions of Employees	\$160,550.00
Total Estimated Expenditures	\$160,550.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$61,611.00
Total Estimated Revenue	\$160,550.00
Total Estimated Cash Available for Expenditure	\$222,161.00
Total Estimated Expenditures	\$160,550.00
Cash Balance December 31, 2005	\$61,611.00

FUND V – ILLINOIS MUNICIPAL RETIREMENT FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$73,123.00
REVENUE	
Collection of the 2005 Real Estate Tax Levy	\$146,900.00
PPRT Tax Revenue	\$7,800.00
Interest Income	\$1,300.00
Total Estimated Revenue	\$156,000.00
Total Revenue Available	\$229,123.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	AMOUNT
Contributions of Employees	\$156,000.00
Total Estimated Expenditures	\$156,000.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$73,123.00
Total Estimated Revenue	\$156,000.00
Total Estimated Cash Available for Expenditure	\$229,123.00
Total Estimated Expenditures	\$156,000.00
Cash Balance December 31, 2005	\$73,123.00

FUND VI – BOND AND INTEREST FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$72,744.00
REVENUE	
Collection of the 2005 Real Estate Tax Levy	\$258,830.00
Interest Income	\$1,170.00
Total Estimated Revenue	\$260,000.00
Total Revenue Available	\$332,744.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	AMOUNT
Payment on 2005 Series	\$259,350.00
Service Charges	\$650.00
Total Estimated Expenditures	\$260,000.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$72,744.00
Total Estimated Revenue	\$260,000.00
Total Estimated Cash Available for Expenditure	\$332,744.00
Total Estimated Expenditures	\$260,000.00
Cash Balance December 31, 2005	\$72,744.00

FUND VII – LIABILITY AND COMPENSATION INSURANCE FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$81,103.00
REVENUE	
Collection of the 2005 Real Estate Tax Levy	\$158,444.00
Interest Income	\$2,600.00
Total Estimated Revenue	\$161,044.00
Total Revenue Available	\$242,147.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	AMOUNT
Insurance Premiums/Pool	\$96,044.00
Unemployment Compensation	\$3,900.00
Risk Management	\$3,250.00
Legal Fees	\$650.00
Self Insurance	\$5,200.00
Administration**	\$52,000.00
Total Estimated Expenditure	\$161,044.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$81,103.00
Total Estimated Revenue	\$161,044.00
Total Estimated Cash Available for Expenditure	\$242,147.00
Total Estimated Expenditures	\$161,044.00
Cash Balance December 31, 2005	\$81,103.00

**The expenditure line called "Administration" is recorded as an expense to the Insurance Fund; the actual paperwork flow is a transfer of \$40,000 from the Insurance Fund to the Corporate Fund for reimbursement of that portion of salaries attributable to Risk Management.

FUND VIII – GOLF COURSE FUND

A - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$120,581.00
REVENUE	
Green Fees	\$514,800.00
Season Pass Sales	\$143,000.00
Golf Car Rentals	\$250,900.00
Food Service	\$131,806.00
Miscellaneous	\$216,256.00
Total Estimated Revenue 2005	\$1,256,762.00
Total Revenue Available	\$1,377,343.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	AMOUNT
Payroll Full-Time	\$374,372.00
Payroll Part-Time	\$205,452.00
Supplies	\$162,240.00
Equipment Repair	\$30,680.00
Fuel	\$14,300.00
Utilities	\$49,075.00
Telephone	\$6,760.00
Promotions/Advertising	\$6,500.00
Contractual/Professional Services	\$13,000.00
Conferences/Dues/Workshops	\$13,000.00
Insurance	\$48,401.00
Uniforms	\$1,950.00
Other:	\$0.00
Capital Expenditures	\$222,396.00
Assistant Lesson Expense	\$650.00
Credit Card Charges	\$9,100.00
Sales Taxes	\$17,205.00
Merchandise for Resale	\$110,500.00
Market Adjustments/Merit Pool	\$36,140.00
Total Expenditures	\$1,321,721.00
Transfer to Corporate Fund(Funding of Environmental Ed. Position)	\$32,316.00
Total Expenditures and Transfers	\$1,354,037.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$120,581.00
Total Estimated Revenue	\$1,256,762.00
Total Estimated Cash Available for Expenditure	\$1,377,343.00
Total Estimated Expenditures	\$1,321,721.00
Total Transfer to Corporate Fund	\$32,316.00
Cash Balance December 31, 2005	\$23,306.00

FUND IX – PROJECT FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$342,398.00
REVENUE	
Bond Proceeds	\$252,200.00
Interest Income	\$4,550.00
Transfer from Other Funds	\$386,100.00
Total Estimated Revenue	\$642,850.00
Total Estimated Cash Available for Expenditures	\$985,248.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	AMOUNT
Projects	\$851,500.00
Contractual Services	\$3,250.00
Total Estimated Expenditures	\$854,750.00
RECAPITULATION	
Beginning Cash Balance January 1, 2005	\$342,398.00
Total Estimated Revenue	\$642,850.00
Total Estimated Cash Available for Expenditures	\$985,248.00
Total Estimated Expenditures	\$854,750.00
Cash Balance December 31, 2005	\$130,498.00

FUND X - GENERAL STORE FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION	AMOUNT
Beginning Cash Balance January 1, 2005	\$38,610.00
REVENUE	
Merchandise Sales	\$19,825.00
Sales Tax	\$1,235.00
Interest Income	\$260.00
Total Revenue Available	\$59,930.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES	AMOUNT
General/Specialty Merchandise	\$11,375.00
Sales Tax	\$1,235.00
Miscellaneous	\$650.00
Total Estimated Expenditures	\$13,260.00

RECAPITULATION

Beginning Cash Balance January 1, 2005	\$38,610.00
Total Estimated Revenue	\$21,320.00
Total Estimated Cash Available for Expenditure	\$59,930.00
Total Estimated Expenditures	\$13,260.00
Cash Balance December 31, 2005	\$46,670.00

FUND XI – LAND ACQUISITION FUND

A - - STATEMENT OF ESTIMATED CASH AND REVENUE

DESCRIPTION

Beginning Cash Balance January 1, 2005 \$2,675.00

REVENUE

Total Cash Available \$2,675.00

B - - STATEMENT OF ESTIMATED EXPENDITURES

EXPENDITURES

Land Acquisition Expense \$2,675.00

Total Estimated Expenditures \$2,675.00

RECAPITULATION

Beginning Cash Balance January 1, 2005 \$2,675.00

Total Estimated Revenue \$2,675.00

Total Estimated Cash Available for Expenditure \$2,675.00

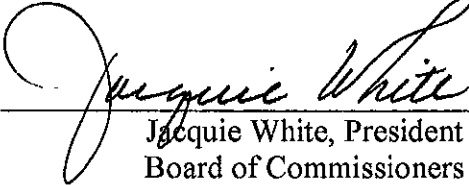
Total Estimated Expenditures \$2,675.00

Cash Balance December 31, 2005 \$0.00


The above Statement of Estimated Expenditures designated for the respective funds constitute the appropriations for the fiscal year 2005 as provided in Section 2.

Section 2. That there is hereby appropriated for the use of this Forest Preserve District for said fiscal year the following amounts: from the Corporate Fund a total of \$2,337,874.00; from the Improvement and Development Fund a total of \$544,579.00; from the Public Accounts Audit Fund a total of \$16,900.00; from the Social Security Fund a total of \$160,550.00; from the Illinois Municipal Retirement Fund a total of \$156,000.00; from the Bond and Interest Fund a total of \$260,000.00; from the Liability and Compensation Insurance Fund a total of \$161,044.00; from the Golf Course Fund a total of \$1,354,037.00; from the Projects Fund a total of \$854,750.00; from the General Store Fund a total of \$13,260.00; and from the Land Acquisition Fund a total of \$2,675.00 making an aggregate amount appropriated of \$5,861,669.00, such a total being divided amongst and appropriated for the several objects and purposes specified and enumerated and in the amounts stated for such funds respectively specified in Section 1 above, under Statements of Estimated Expenditures, and the Statement in Section 1 reading as follows: "The above Statements of Estimated Expenditures designated for the respective funds constitute the appropriations for the fiscal year 2005, as provided in Section 2 with the same effect as if said statement was repeated in its entirety and that this Section 2 shall be and is the Annual Tentative Combined Budget and Appropriation Ordinance of this Forest Preserve District for said fiscal year passed by the Board of Commissioners thereof as required by law and shall be in full force and effective from and after ten days after its final passage and publication as provided by law."

PASSED, ADOPTED, AND APPROVED
THIS 16th DAY OF DECEMBER, 2004



Jacquie White, President
Board of Commissioners
Champaign County Forest Preserve District
Champaign County, Illinois

ATTEST: 

Ruth Wene, Secretary
Board of Commissioners
Champaign County Forest Preserve District
Champaign County, Illinois

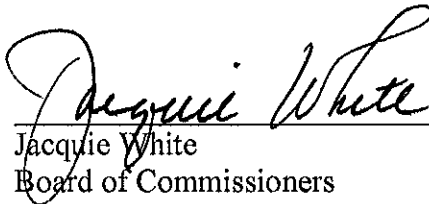
CHAMPAIGN COUNTY
FOREST PRESERVE DISTRICT

HEADQUARTERS, LAKE OF THE WOODS
MAHOMET, ILLINOIS

CERTIFICATE

I, **JACQUIE WHITE**, hereby certify that I am the duly appointed and acting **PRESIDENT** of the **CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT**, Champaign County Illinois, and further certify that the revenues, by source, shown for each fund of the District in the attached certified copy of the **ANNUAL COMBINED BUDGET AND APPROPRIATION ORDINANCE** of the Champaign County Forest Preserve District in the County of Champaign, of the State Of Illinois, for the Fiscal Year Beginning January 1, 2005 and Ending December 31, 2005, are the revenues anticipated for the Fiscal Year 2005.

Dated this 16TH Day of December, 2004



Jacquie White
Board of Commissioners
Champaign County Forest Preserve District

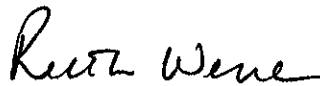
CHAMPAIGN COUNTY
FOREST PRESERVE DISTRICT

HEADQUARTERS, LAKE OF THE WOODS
MAHOMET, ILLINOIS

CERTIFICATE

I, **RUTH WENE**, hereby certify that I am the duly appointed and acting **SECRETARY** of the **CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT**, Champaign County, Illinois, and further certify that the attached **ANNUAL COMBINED BUDGET AND APPROPRIATION ORDINANCE** of the Champaign County Forest Preserve District in the County of Champaign, of the State of Illinois, for the Fiscal Year Beginning January 1, 2005 and Ending December 31, 2005, is a true and correct copy of the Budget and Appropriation Ordinance duly adopted by the Board of Commissioners and said District on December 16, 2004.

Dated this 16th Day of December, 2004.



Ruth Wene
Board of Commissioners
Champaign County Forest Preserve District