

CHAMPAIGN COUNTY
FOREST PRESERVE DISTRICT
Headquarters, Lake of the Woods Forest Preserve
Mahomet, Illinois

ORDINANCE 2021-01
ANNUAL TAX LEVY ORDINANCE OF THE CHAMPAIGN
COUNTY FOREST PRESERVE DISTRICT,
IN THE COUNTY OF CHAMPAIGN, OF THE STATE OF ILLINOIS
FOR THE 2021 TAXES DUE IN 2022

WHEREAS, the Board of Commissioners of the Champaign County Forest Preserve District, in the County of Champaign, Illinois at a Public Hearing on the 18th day of November 2021 at 6:00 p.m. at the Museum of the Grand Prairie, Lake of the Woods Forest Preserve, Mahomet, Illinois, did conduct said Hearing for the purpose of presenting to the public and receiving public input on Ordinance No. # 2021-01 the “ANNUAL TENTATIVE TAX LEVY ORDINANCE OF THE CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT, IN THE COUNTY OF CHAMPAIGN, OF THE STATE OF ILLINOIS FOR THE 2021 TAXES DUE IN 2022”;

WHEREAS, the Board of Commissioners of the Champaign County Forest Preserve District, in the County of Champaign, Illinois, during its regularly scheduled Business meeting on the 18th day of November 2021 immediately following the Public Hearing, at the Museum of the Grand Prairie, Lake of the Woods Forest Preserve, Mahomet, Illinois, approved Ordinance #2021-01 ,the “ANNUAL TAX LEVY ORDINANCE OF THE CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT, IN THE COUNTY OF CHAMPAIGN, IN THE STATE OF ILLINOIS FOR THE 2021 TAXES DUE IN 2022”; and;

NOW THEREFORE, for the purposes of supplying revenue to meet the obligations and the liabilities of the District;

BE IT ORDAINED, by the Board of Commissioners of the Champaign County Forest Preserve District:

Section 1 That the aggregate sum of \$5,426,633 to be hereby levied and assessed for the fiscal year beginning January 1, 2022 and ending December 31, 2022; for general corporate purposes, the amount of \$3,438,678; for development and construction purposes, the amount of \$1,251,015; for public account audit purposes, the amount of \$39,484; for contributions to the Illinois Municipal Retirement Fund, the amount of \$176,790; for contributions to the Social Security Fund, the amount of \$231,003; and for liability and compensation insurance purposes, the amount of \$289,663; upon all property subject to taxation within said Champaign County Forest Preserve District as the same is equalized and assessed for the State and County purposes, in purposes set here forth:

Paragraph 1. For the necessary and current expenses for the general corporate uses and purposes of the Champaign County Forest Preserve District for the fiscal year beginning January 1, 2022 and ending December 31, 2022.

Corporate Fund

<u>Description</u>	<u>Levy</u>
Personnel: Salaries and Wages	\$1,921,255
Personnel: Fringe Benefits	276,903
Commodities	154,000
Services	293,757
Utilities	214,077
Capital Project Transfers	578,686
TOTAL TAX LEVY FOR GENERAL CORPORATE PURPOSE	\$3,438,678

Paragraph 2. For the necessary and current expenses for development and construction uses and purposes of the Champaign County Forest Preserve District for the fiscal year beginning January 1, 2022 and ending December 31, 2022.

Development and Construction Fund

<u>Description</u>	<u>Levy</u>
Personnel: Salaries and Wages	\$ 728,398
Personnel: Fringe Benefits	98,575
Commodities	80,845
Services	50,830
Utilities	18,453
Capital Project Transfers	273,914
TOTAL TAX LEVY FOR DEVELOPMENT AND CONSTRUCTION PURPOSES	\$1,251,015

Paragraph 3. For the necessary and current expenses to audit the Financial Records of the Champaign County Forest Preserve District as required by Illinois State Statute for the fiscal year beginning January 1, 2022 and ending December 31, 2022.

Public Accounts Audit Fund

<u>Description</u>	<u>Levy</u>
Professional – Audit and Accounting	\$ 39,484
TOTAL TAX LEVY FOR PUBLIC ACCOUNTS AUDIT PURPOSES	\$ 39,484

Paragraph 4. For contributions to the Illinois Municipal Retirement Fund purposes of the Champaign County Forest Preserve District for the fiscal year beginning January 1, 2022 and ending December 31, 2022.

Illinois Municipal Retirement Fund

<u>Description</u>	<u>Levy</u>
Personnel: Pension Benefits	\$ 176,790
TOTAL TAX LEVY FOR CONTRIBUTIONS TO ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 176,790

Paragraph 5. For contributions to the Social Security Fund purposes of the Champaign County Forest Preserve District for the fiscal year beginning January 1, 2022 and ending December 31, 2022.

Social Security Fund

<u>Description</u>	<u>Levy</u>
Personnel: Social Security	\$231,003
TOTAL TAX LEVY FOR SOCIAL SECURITY FUND	\$231,003

Paragraph 6. For the payment of premiums of member's contribution for risk management pool, unemployment compensation insurance, risk management services, self insurance, legal services, professional services and costs associated with the administration of same for the Champaign County Forest Preserve District for the fiscal year beginning January 1, 2022 and ending December 31, 2022.

Liability and Compensation Insurance Fund

<u>Description</u>	<u>Levy</u>
Services: Insurance & Risk Management	\$201,663
Services: Safety & Risk Mitigation	\$ 88,000
TOTAL TAX LEVY FOR LIABILITY AND COMPENSATION INSURANCE FUND	\$289,663

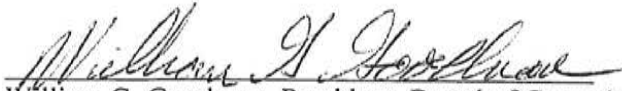
making the aggregate sum of \$5,426,633 to be raised by taxation and levies on all the taxable property in said District in order to meet and defray all the necessary expenses and liabilities of the District as required by statute or voted by the people in accordance with law.

Section 2 That the Secretary of the Board of Commissioners of the Champaign County Forest Preserve District be, and is hereby directed to file a certified copy of the final Ordinance in the Office of the County Clerk of Champaign County, Illinois as provided by law.

Section 3 That the Final Ordinance shall be in full force and effect from and after its passage and approval.

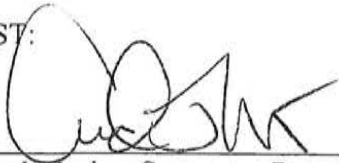
Duly adopted and approved by the Board of Commissioners on this 18th Day of November 2021.

APPROVED:



William G. Goodman, President, Board of Commissioners
Champaign County Forest Preserve District

ATTEST:




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

201 FOREST PRESERVE

SUMMARY SHEET OF 2021
TAX LEVY PAYABLE IN 2022

Rate Limit		Fund	Levy Amount
.0600	1	General	\$3,438,678
	3	Bond	Assigned by County Clerk
	5	IMRF	\$176,790
	27	Audit	\$39,484
.0050	35	Liability Insurance	\$289,663
	47	Social Security	\$231,003
.0250	137	Improvement & Development	\$1,251,015


 William G. Goodman
 President, Board of Commissioners
 Champaign County Forest Preserve District


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

Date: November 18, 2021

CHAMPAIGN COUNTY
FOREST PRESERVE DISTRICT

Headquarters, Lake of the Woods
Mahomet, Illinois

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the Champaign County Forest Preserve District and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of "The Truth in Taxation Act." The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the Truth in Taxation Law.

This certificate applies to the 2021 levy payable in 2022.

DATE: November 18, 2021



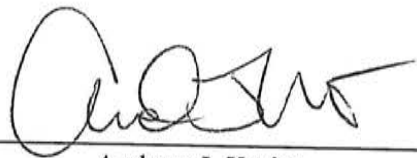
William G. Goodman
President, Board of Commissioners
Champaign County Forest Preserve
District

CHAMPAIGN COUNTY
FOREST PRESERVE DISTRICT
Headquarters, Lake of the Woods Forest Preserve
Mahomet, IL

CERTIFICATE

The undersigned, Andrew Kerins, hereby certifies that he is the duly elected and acting Secretary of the Board of Commissioners of the Champaign County Forest Preserve District and that the attached is a true and correct copy of Ordinance #2021-01 entitled "ANNUAL TAX LEVY ORDINANCE OF THE CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT, IN THE COUNTY OF CHAMPAIGN, OF THE STATE OF ILLINOIS FOR THE 2021 TAXES DUE IN 2022".

The undersigned further certifies that said Ordinance No. 2021-01 was duly adopted by the Board of Commissioners during its regularly scheduled meeting after a Truth-in-Taxation Public Hearing on said Ordinance No. 2021-01 which said Public Hearing and Regular Meeting were held pursuant to proper notice; the Public Hearing being held at 6:00 P.M. and the Regular Meeting being held immediately following on November 18, 2021, in accordance with law, at the Museum of the Grand Prairie, Lake of the Woods Forest Preserve, Mahomet, Illinois.



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

Date: November 18, 2021

TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the Champaign County Forest Preserve District, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation" law.

Check one of the choices below:

- 1) The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the "Truth in Taxation Law."
- 2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.
- 3) The *proposed* aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The *adopted* aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the "Truth in Taxation Law."
- 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the "Truth in Taxation Law."

DATE: November 18, 2021

Presiding Officer: William G. Goodman

William G. Goodman
President, Board of Commissioners
Champaign County Forest Preserve District

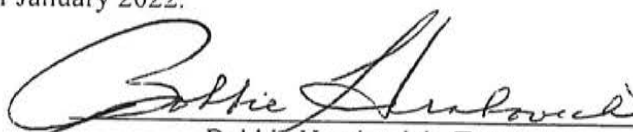
**CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR 2022**

I, Bobbie Herakovich, do hereby certify that I am the duly appointed Treasurer of the Champaign County Forest Preserve District. As such I do further certify that the revenues, by source, anticipated to be received by the Forest Preserve District for the fiscal year beginning January 1, 2022 and ending December 31, 2022 are estimated to be as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT
Property Taxes	\$4,977,528
Grants and Donations	2,095,138
User Fees	888,874
Merchandising and Concessions	283,940
Personal Property Replacement Taxes	242,398
Miscellaneous	59,455
TOTAL	\$8,537,253

IN WITNESS WHEREOF, I have hereunto set my hand affixed the seal of the Champaign Forest Preserve District this 20th day of January 2022.



Bobbie Herakovich, Treasurer
Champaign County Forest Preserve District

Comparison of Budget and Appropriations 2022 versus 2021

Corporate Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Full Time Personnel	\$ 1,629,711	\$ 1,955,653	\$ 1,441,516	\$ 1,729,819
Part Time Personnel	\$ 375,074	\$ 450,089	\$ 341,436	\$ 409,723
Employee Benefits	\$ 281,172	\$ 309,288	\$ 343,586	\$ 377,945
Supplies and Fuel	\$ 151,724	\$ 197,241	\$ 157,505	\$ 204,757
Utilities	\$ 142,718	\$ 185,533	\$ 145,420	\$ 189,046
Contractual Professional Services	\$ 304,416	\$ 395,741	\$ 250,915	\$ 326,190
Maintenance & Equipment	\$ 243,667	\$ 316,767	\$ 264,458	\$ 343,795
Miscellaneous	\$ 64,572	\$ 113,001	\$ 55,573	\$ 97,253
Transfers	\$ 1,271,810	\$ 1,693,578	\$ 364,124	\$ 546,186
	\$ 4,464,864	\$ 5,616,892	\$ 3,364,533	\$ 4,224,713

Improvements and Development Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Full Time Personnel	\$ 722,546	\$ 867,055	\$ 599,321	\$ 719,185
Part Time Personnel	\$ 62,277	\$ 93,416	\$ 59,560	\$ 89,340
Employee Benefits	\$ 115,619	\$ 127,181	\$ 125,216	\$ 137,738
Supplies and Fuel	\$ 89,250	\$ 102,638	\$ 83,300	\$ 95,795
Utilities	\$ 21,302	\$ 31,953	\$ 21,775	\$ 32,663
Contractual Professional Services	\$ 55,079	\$ 82,619	\$ 26,439	\$ 39,659
Maintenance & Equipment	\$ 37,040	\$ 48,152	\$ 24,077	\$ 31,300
Miscellaneous	\$ 5,824	\$ 29,120	\$ 10,580	\$ 52,900
Transfers	\$ 328,000	\$ 574,001	\$ 214,912	\$ 376,096
	\$ 1,436,937	\$ 1,956,134	\$ 1,165,180	\$ 1,574,675

Museum Store Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Merchandising	\$ 8,250	\$ 9,900	\$ 8,250	\$ 9,900

Comparison of Budget and Appropriations 2022 versus 2021

Golf Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Full Time Personnel	\$ 240,521	\$ 264,573	\$ 198,527	\$ 218,380
Part Time Personnel	\$ 197,338	\$ 269,650	\$ 189,344	\$ 246,147
Employee Benefits	\$ 50,583	\$ 60,700	\$ 65,272	\$ 78,326
Supplies and Fuel	\$ 181,989	\$ 236,586	\$ 135,983	\$ 176,778
Utilities	\$ 29,620	\$ 44,430	\$ 31,490	\$ 47,235
Contractual Professional Services	\$ 30,282	\$ 39,367	\$ 28,720	\$ 37,336
Maintenance & Equipment	\$ 51,450	\$ 61,740	\$ 36,625	\$ 43,950
Merchandising	\$ 105,201	\$ 131,501	\$ 87,000	\$ 134,850
	\$ 886,984	\$ 1,108,546	\$ 772,961	\$ 983,002

Liability & Compensation Insurance Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Liability Insurance	\$ 146,869	\$ 161,556	\$ 118,189	\$ 130,008
Safety & Risk Mitigation Projects	\$ 194,500	\$ 272,300	\$ 206,000	\$ 288,400
	\$ 341,369	\$ 433,856	\$ 324,189	\$ 418,408

Illinois Municipal Retirement Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Pension Contributions	\$ 188,015	\$ 235,019	\$ 188,043	\$ 235,054

Audit Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Contractual/Professional	\$ 30,372	\$ 42,521	\$ 30,422	\$ 42,591

Social Security Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Social Security Contributions	\$ 233,651	\$ 245,334	\$ 217,340	\$ 228,207

Comparison of Budget and Appropriations 2022 versus 2021

Bond Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Contractual Professional	\$ 4,870	\$ 6,331	\$ 83,846	\$ 88,038
Transfers	\$ 251,358	\$ 263,926	\$ 161,385	\$ 169,454
	\$ 256,228	\$ 270,257	\$ 245,231	\$ 257,493

Capital Projects Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Capital Equipment	\$ 188,484	\$ 235,605	\$ 400,189	\$ 440,208
Engineering Design	\$ 50,000	\$ 55,000	\$ -	\$ -
Capital Grant Projects	\$ 362,000	\$ 1,415,800	\$ -	\$ -
Kickapoo Rail Trail Development	\$ 296,637	\$ 355,964	\$ 1,700,900	\$ 2,041,080
New Construction	\$ 62,500	\$ 78,125	\$ 30,000	\$ 250,000
Repair and Rehab	\$ 708,000	\$ 885,000	\$ 450,000	\$ 562,500
Resource Management	\$ 728,882	\$ 1,093,323	\$ 26,650	\$ 39,975
	\$ 2,396,503	\$ 4,118,817	\$ 2,607,739	\$ 3,333,763

Land Acquisition Fund	2022		2021	
	2022 BUDGET	APPROPRIATION	2021 BUDGET	APPROPRIATION
Services	\$ 7,500	\$ 45,000	\$ 7,500	\$ 45,000
Land Acquisition	\$ 953,210	\$ 2,097,062	\$ 854,000	\$ 1,878,800
	\$ 960,710	\$ 2,142,062	\$ 861,500	\$ 1,923,800

Totals	\$ 11,203,883	\$ 16,179,337	\$ 9,785,388	\$ 13,231,605
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