

Champaign County Forest Preserve District



2023 Management Plan and Budget

Approved – December 15, 2022

Champaign County Forest Preserve District
Mahomet, Illinois

Principal Officials
January 1, 2023

BOARD OF COMMISSIONERS

William G. Goodman, President

Sarah Livesay, Secretary

Andrew J. Kerins, Vice President

Bobbie Herakovich, Treasurer

Wendy M. Hundley, Assistant Secretary / Treasurer



Budget Team

Lorrie Pearson, Executive Director

Michael Daab, Deputy Executive Director

John Baker, Business and Finance Director

Blair Balbach, Assistant Business and Finance Director

Lisa Sprinkle, Marketing Manager

Dara Edgington, Human Resources Manager

BOARD OF COMMISSIONERS



Table of Contents

Executive Director Introduction	5
2023 Budget Overview	7
All Funds Summary	10
2023 Revenues and Trends	11
2023 Expenditures and Trends.....	13
Program Budgeting	15
Botanical Garden	17
Camping.....	18
Capital Program	19
2023 Capital Projects List.....	20
Capital Equipment	21
Education	22
Facility Rentals	23
Forest Preserve Friends Foundation.....	24
Foundation Budget.....	25
Golf.....	26
Natural Resources	27
Site Operations.....	28
Appendix A – Strategic Plan 2020-2024	29
Appendix B – Program Area and Administration Objectives and Measures.....	35
Appendix C – Fund Descriptions.....	44
Appendix D – Administrative Support Services.....	51
Appendix E – Five Year Capital Project Planning	53
Appendix F – 2023 CCFPD Pay Scale	58
Appendix G – Full Time Equivalent Employees 2016-2023.....	60
Appendix H – 2023 Budget Detail.....	63
Appendix I – Property Tax Growth.....	128

January 1, 2023

Honorable Commissioners and Residents of Champaign County,

The Champaign County Forest Preserve District staff is pleased to present this 2023 Management Plan and Budget for your review. Organized in 1935 by public referendum, the Champaign County Forest Preserve District began operation in 1948. In 2023 the District celebrates its 75th anniversary with activities planned and budgeted to occur throughout the year.

The District is a special district unit of local government and exists as authorized by the State of Illinois Downstate Forest Preserve District statute. Presently the District owns and operates 4,028 acres of land, which includes prairies, forests, savannas and wetlands as well as gardens, and all of the District's facilities. Seven preserves are located across Champaign County with no county resident further than thirty minutes from one of the preserves.

This management plan and budget outlines District operational and capital project priorities for the 2023 fiscal (calendar) year. The Champaign County Forest Preserve District 2020-2024 strategic plan guides the agency's work and budget.

Vision: Protecting Nature | Creating Connections

Mission: Protect Champaign County's natural and cultural resources and inspire people to care for, enjoy, and explore their natural world.

Since its inception in 1948 the Forest Preserve District has provided for the citizens and guests of Champaign County through: 1) the conservation of the county's natural and cultural resources, 2) educational opportunities designed to increase the community's knowledge and appreciation of these resources, and 3) recreational opportunities consistent with conserving the natural qualities of the District's resources.

Over the years, the District's mission has provided exceptional experiences in nature for Champaign County's residents and visitors. Seven preserves – Heron View, Homer Lake, Lake of the Woods, Middle Fork River, River Bend, Sangamon River and the Kickapoo Rail Trail – belong to the residents of Champaign County. The strategic plan offers a broad framework for the protection of these green spaces, and the natural and cultural resources located within them, for present and future generations. This budget document outlines District plans and resource allocations to carry out its mission, and to meet its Strategic Plan goals and objectives. In this 2023 Management Plan and Budget, strategic objectives are described with each program area.

2022 Highlights – Major 2022 District capital accomplishments include restoration of the Middle Fork River Forest Preserve's Willow Pond and swimming beach, major rehabilitation of many of Lake of the Woods' roads, reroofing the Lake of the Woods Covered Bridge, completion of the Kickapoo Rail Trail in the Village of Ogden and amenities along the Urbana to St. Joseph trail portion, replacing the front 9 irrigation system for the Lake of the Woods Golf Course, and the creation of new office spaces at the District administration building.

The District's financial performance continues to be robust with golf, camping, and pavilion rental revenues continuing the strong trend that first appeared in 2021. The growth in property tax

revenues provide for many deferred capital projects while supporting District operations sufficiently to begin addressing employee wages that lag average market rates. Hiring and retention in 2022 significantly improved with full-time positions currently staffed and stable. Some concerns about recreation seasonal hiring continue, particularly for preserves further from population centers. Visitation at the forest preserves also continued to be strong and increasingly diverse. The Board of Commissioners adopted a Climate Commitment, which sets the forest preserves on a path to adopt green technology and reduce waste and greenhouse gas emissions.

2023 Changes and Future Outlook – The District’s proposed 2023 operating and capital budget includes \$13,203,531 in planned expenditures and revenues, while maintaining the District’s three-month operating reserves.

Compared with the 2022 budget, planned expenditures increased forty percent for the new year. This increase results from the District receiving three major grants awards for projects that will begin construction in 2023. The Illinois Department of Natural Resources awarded two grants: 1) a Public Museum grant for \$726,900 to replace the Botanical Garden greenhouse with another that includes classroom space and public restrooms and 2) an Open Space Land Acquisition and Development \$294,000 award for creating Dark Skies observation areas, an observatory, and campsites. We also expect the Illinois Department of Commerce and Economic Opportunity to award nearly \$3.2 million for the completion of the Kickapoo Rail Trail in Champaign County.

Fiscal year 2023 will also include significant efforts to reduce the District environmental impact: procurement of environmentally friendly goods and planning for a solar energy array to supply District electricity in support of the Climate Commitment. Another major task will be further unifying the Museum of the Grand Prairie and Homer Lake Interpretive Center staff, programs, and services to promote integrated education and improve communications and productivity.

The District will continue to make good progress reducing its deferred maintenance projects that accumulated prior to the November 2020 referendum. New 2023 capital projects are funded mostly through grants and Forest Preserve Friends Foundation contributions. Another continued focus for 2023 will be diversity, equity and inclusion efforts in programming, services, and infrastructure.

Fiscal and productivity challenges include employee recruitment, training, and communication; timely procurement of goods and services for capital projects and operating needs; and inflationary pressures in utilities, goods, and services. Additionally, the District’s tax levy was reduced because of statutory tax caps on its two primary operating funds: Corporate (General) and Improvements and Development (Construction).

Acknowledgements – This Management Plan and Budget was prepared by the Business and Finance Section, with particular thanks owed to Business and Finance Director John Baker, Assistant Finance Director Blair Balbach, the Deputy Executive Director Michael Daab, other members of the Budget Team, and those responsible for their program area and department budgets.

Respectfully Submitted,
Lorrie Pearson, Executive Director

2023 Budget Overview

The 2023 Champaign County Forest Preserve District budget anticipates \$13,203,531 in revenues and expenses. Operational and capital financials break down as follows:

	Revenues	Expenses	Net Transfers
CCFPD Operations	\$ 7,535,275	\$ 7,139,901	\$ 395,374
Capital Program	\$ 5,668,256	\$ 6,063,630	(\$ 395,374)
Totals	\$ 13,203,531	\$ 13,203,531	-

The 2023 budget is substantially larger than the 2022 budget mainly driven by three capital grant projects with total grant funding of \$4.2 million. In 2023 these projects are planned to:

- Complete the Kickapoo Rail Trail Connecting St. Joseph and Ogden, Illinois
- Replace and Upgrade the Mabery Gelvin Botanical Garden Greenhouse
- Create a Dark Sky Trail, Parking, and Observatory at Middle Fork River Forest Preserve

As a result of its successful 2020 limiting rate referendum and the District’s ability to secure grants, the Champaign County Forest Preserve District will continue to make progress in 2023 on major long-term initiatives to rehabilitate and replace aging facilities. These include:

- Lake of the Woods Spillway Renovation
- Homer Lake, Lake of the Woods and Middle Fork River Forest Preserve Pavilion Rehabilitation (kitchens, restrooms, lighting and sound)
- Lake of the Woods Shelter Replacements and Accessible Parking
- Middle Fork Campground Shower House Renovations
- Lake of the Woods Road and Parking Surfaces
- Protection of Trillium Drive from Erosion

Robust growth of the District’s tax base (See Appendix I) will support increasing employee wages to a more competitive position targeting the middle range of comparable positions within the labor market.

The District continues its focus on implementing its current five-year strategic plan. In addition to addressing facility rehabilitation and employee wages, District employees are taking major steps to address resource sustainability and inclusion in all District work, with particular foci on:

- Renewable energy and sustainable purchasing.
- Ensuring that all residents of Champaign County have access to and feel welcome at our forest preserves, and that our District stakeholders and employees increasingly reflect the diversity of our community.

2023 Strategic Goals

As part of budget preparation, staff evaluated how program areas and administration may further progress toward meeting the 2020-2024 strategic plan outcomes approved by the Board of Commissioners. The 2023 Strategic Goals listed below provide the District’s focus which is reflected in many of the program area and administration objectives for 2023. Appendix B details all 2023 objectives for the District.

District Strategic Objectives	2023 Strategic Goals
Connect Land & People	Nurture a welcoming environment by embracing diversity, equity, and inclusion; incorporating these values to guide decisions, policies, programs, practices and services.
Protect, Conserve, Preserve, Steward	Evaluate and improve facilities and services to meet evolving community interests and needs while maintaining our existing infrastructure and facilities.
Achieve Organizational Excellence	Support the employee experience through competitive pay and benefits, a safe and healthy working environment, and meaningful training and recognition initiatives.
Achieve Organizational Excellence	Demonstrate environmental leadership; reduce our impact on the environment by implementing sustainable practices; balance financial resources with environmental stewardship goals.
Educate, Inspire, Lead	Integrate Champaign County based natural and cultural education to provide positive learning experiences for all.

District Fund Budgeting

As a local government agency, the Champaign County Forest Preserve District budgets for eleven separate funds, as authorized by Illinois statute. All funds are accounted and audited according to the Government Accounting Standards Board. The District is subject to the Property Tax Extension Limitation Law, known as “tax caps”, which limits the amount of property taxes received annually. Eight funds provide for District operations, two for capital projects and acquisitions, and one for debt service. A description of these funds follows:

Funds that Receive Property Taxes

- The Corporate General Fund is the primary operating fund of the District. It is used to account for all activities except those legally or administratively required to be accounted for in other funds. Most District operations are supported by the General Fund.
- The Improvements and Development Fund provides for constructing, restoring, reconditioning, reconstructing, and acquiring improvements, and the development of District prairies, forests and lands. District operations involved in maintaining landscapes or planning and constructing capital projects are transacted from this fund.
- The Liability and Compensation Insurance Fund pays District liability insurance premiums and for the administrative and risk management services needed to secure and implement these insurance coverages.
- The Illinois Municipal Retirement Fund provides for District contributions to its employees’ retirement plan.
- The Public Accounts Audit Fund pays expenses of the state-mandated independent annual audit of the District’s financial statements and for the District’s financial accounting system.
- The Social Security Fund may be used only to pay the Social Security Administration for the employer contributions of the District’s employees.
- The Debt Service Fund accounts for the repayment of the District’s general obligation bond issues where repayment is financed by an annual property tax levy.

Proprietary (i.e. enterprise or business-like) and Other Funds

- The Golf Fund accounts for all Lake of the Woods Golf Course operations. The Golf Fund is a proprietary fund.
- The Museum General Store Fund is a proprietary fund accounting for the purchases and sales of the Museum’s gift shop.
- The Capital Projects Fund accounts for the District’s capital projects and capital equipment. In addition to considerable financial transfers from other funds, this account receives substantial grants and donations to support District capital endeavors.
- The Land Acquisition Fund provides for District land acquisition and related costs. Similar to the Capital Projects Fund, grants, donations, and interfund transfers provide the needed revenues for this fund.

The **All Funds Summary** on the following page outlines expected starting and ending balances, property tax and other revenues, as well as expenditures and planned transfers. Projected 2022 year-end balances are sufficient to maintain a three-month District minimum reserve.

For more background on the District’s funds refer to Appendix C.

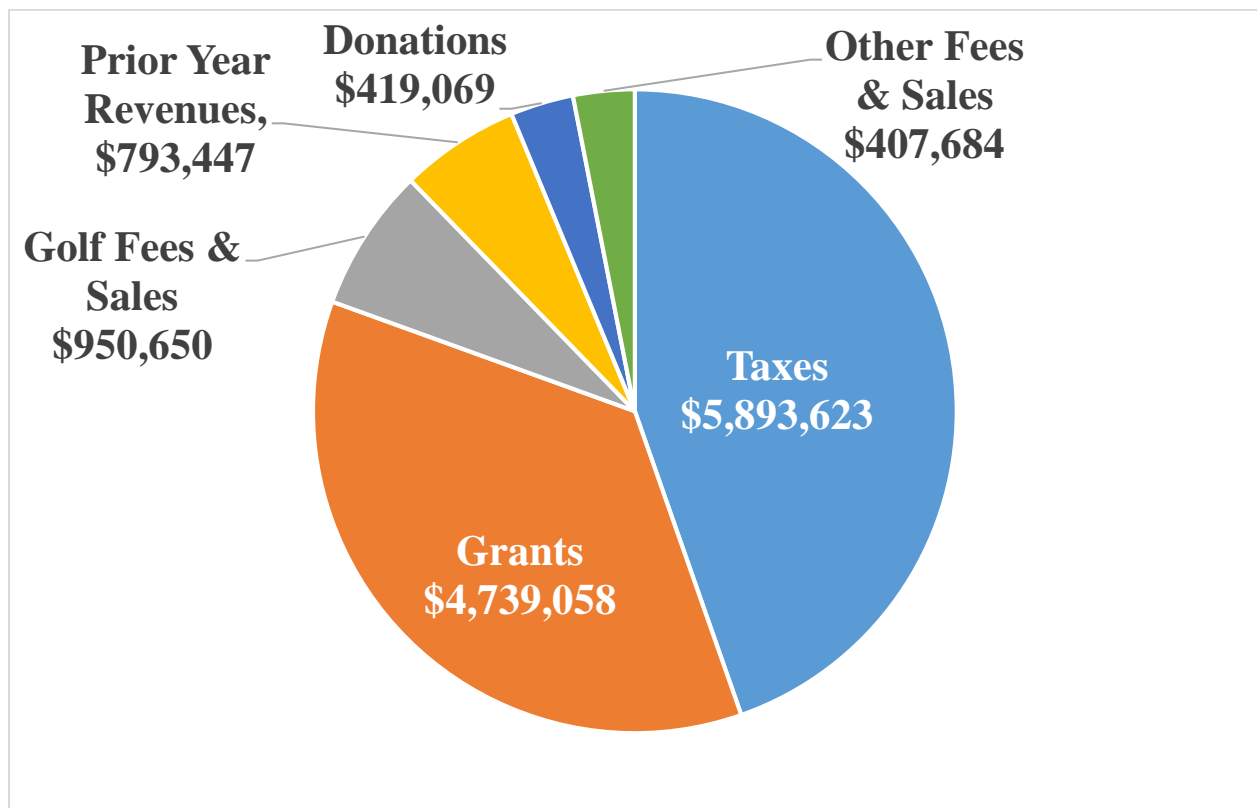
CHAMPAIGN COUNTY FOREST PRESERVE DISTRICT
SUMMARY OF ALL FUNDS -- FISCAL YEAR 2023

	PROJECTED BALANCE 12/31/2022	PROJECTED FY 2023 Taxes	Other FY 2023 Revenues	Prior Year Revenues	Expenditures FY 2023	2023 Transfer In	2023 Transfer Out	PROJECTED BALANCE 12/31/2023
CORPORATE FUND	\$ 2,986,928	\$ 3,509,343	\$ 341,707	\$ -	\$ 3,598,054	\$ 259,353	\$ 512,349	\$ 2,986,928
CONSTRUCTION FUND	\$ 746,100	\$ 1,241,364	\$ 152,000	\$ -	\$ 1,250,986	\$ -	\$ 142,378	\$ 746,100
INSURANCE FUND	\$ 333,770	\$ 447,127	\$ 112,000	\$ 195,636	\$ 754,763	\$ -	\$ -	\$ 138,134
IMRF (RETIREMENT FUND)	\$ 236,862	\$ 122,187	\$ 37,864	\$ -	\$ 160,051	\$ -	\$ -	\$ 236,862
AUDIT FUND	\$ 63,359	\$ 61,847	\$ 600	\$ -	\$ 62,447	\$ -	\$ -	\$ 63,359
SOCIAL SECURITY FUND	\$ 118,254	\$ 246,134	\$ 1,500	\$ -	\$ 247,634	\$ -	\$ -	\$ 118,254
GOLF COURSE FUND	\$ 682,910	\$ -	\$ 952,650	\$ 103,041	\$ 1,055,691	\$ -	\$ -	\$ 579,869
GENERAL STORE FUND	\$ 20,123	\$ -	\$ 10,275	\$ -	\$ 10,275	\$ -	\$ -	\$ 20,123
Operating Budget Subtotal	\$ 5,188,306	\$ 5,628,002	\$ 1,608,596	\$ 298,677	\$ 7,139,901	\$ 259,353	\$ 654,727	\$ 4,889,629
DEBT SERVICE (BOND) FUND	\$ 1,352	\$ 265,257	\$ 349	\$ -	\$ 6,253	\$ -	\$ 259,353	\$ 1,352
CAPITAL PROJECTS FUND	\$ 332,167	\$ -	\$ 4,187,130	\$ 332,167	\$ 5,083,167	\$ 563,870	\$ -	\$ -
LAND ACQUISITION FUND	\$ 163,317	\$ -	\$ 720,750	\$ 162,603	\$ 974,210	\$ 90,857	\$ -	\$ 714
Capital Budget Subtotal	\$ 496,836	\$ 265,257	\$ 4,908,229	\$ 494,770	\$ 6,063,630	\$ 654,727	\$ 259,353	\$ 2,066
ALL FUNDS	\$ 5,685,142	\$ 5,893,259	\$ 6,516,825	\$ 793,447	\$ 13,203,531	\$ 914,080	\$ 914,080	\$ 4,891,695
Total Revenues				\$ 13,203,531	\$ 13,203,531	Total Expenses		

2023 Revenues and Trends

As the Champaign County population and municipal developments continue to grow, Forest Preserve revenues also increase, particularly tax revenues. Total budgeted revenues of 13,203,531 are made up of \$12,410,084 in 2023 revenues (property taxes, user fees, grants, donations and the like) and \$793,447 in prior year revenues. Forty-five percent of the new revenues will be generated by the District’s property tax levy and Personal Property Replacement Taxes (PPRT). The chart below illustrates that taxes will make up the largest share of new District revenues. Grants revenues represent another 36% of the total. Nearly all of the grant revenues are slated for capital projects. Golf and other user fees and sales (camping, pavilion and other rentals, and merchandise sales are 10% of anticipated new revenues, with prior year revenues from user fees) and donations making up the final six percent.

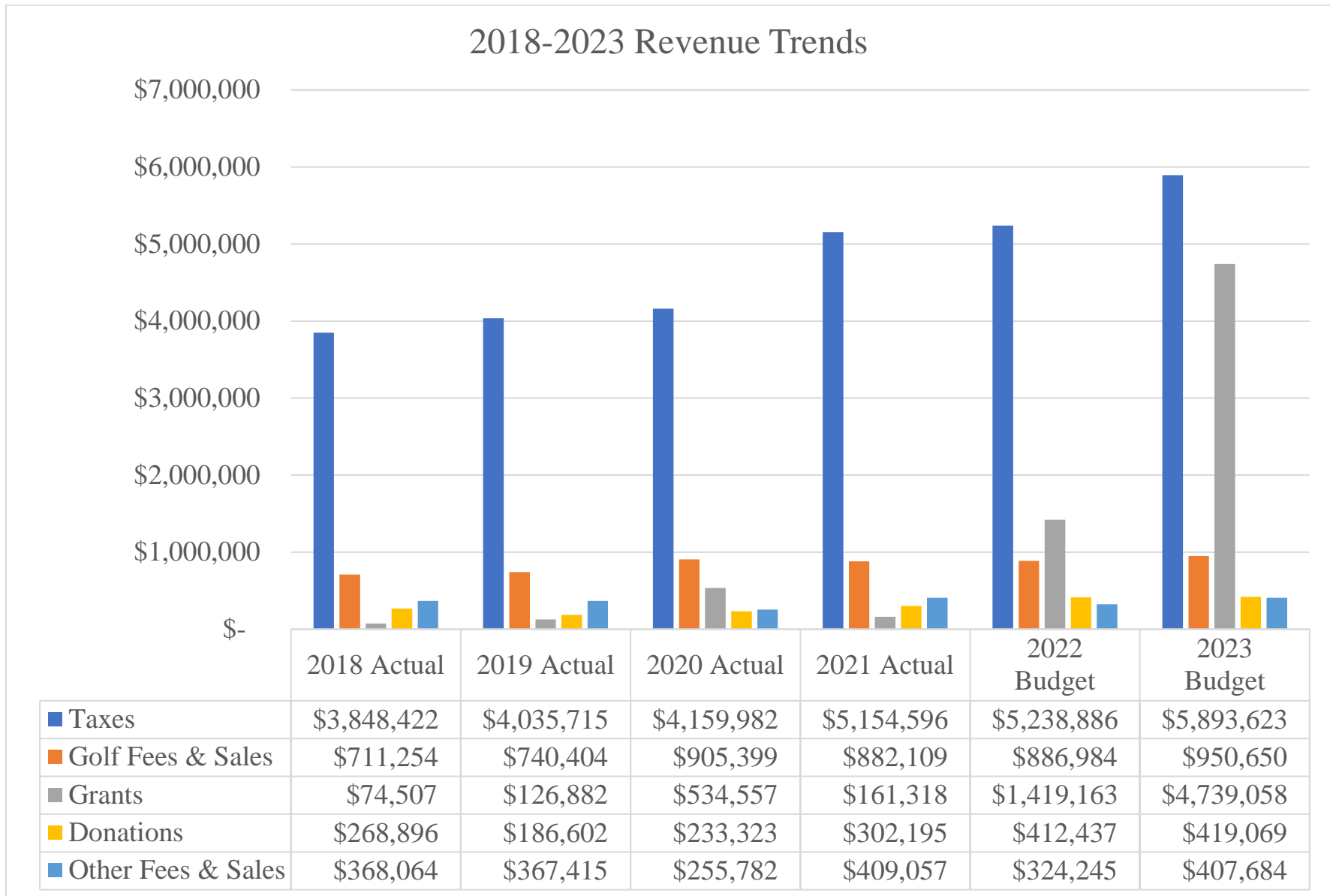
Champaign County Forest Preserve 2023 Revenues



For 2023 the Champaign County Forest Preserve District will be less dependent on property taxes than usual. In most years total taxes paid to the District comprise 70% of annual revenues. Grant funding in 2023 is expected to increase six-fold over the 2022 budget. While expecting healthy total increases, user fees for golf, camping, and pavilion rentals will be a lesser percentage of 2023 revenues because of the sizable increases in the grant and donation totals.

Large capital projects and economic uncertainty are the two primary revenue management challenges for 2023. The Kickapoo Rail Trail project requires District payment to contractors with State reimbursements to follow sometime later. The size of this grant and the reimbursement requirement will necessitate careful cash flow management for the District. Economic uncertainty as it affects property taxes (through assessed property valuation) and PPRT (corporate replacement taxes) may cause shortfalls in projected revenues.

Revenue trends from 2018-2023 show the large increase in capital grants and healthy growth in property and personal property replacement taxes..

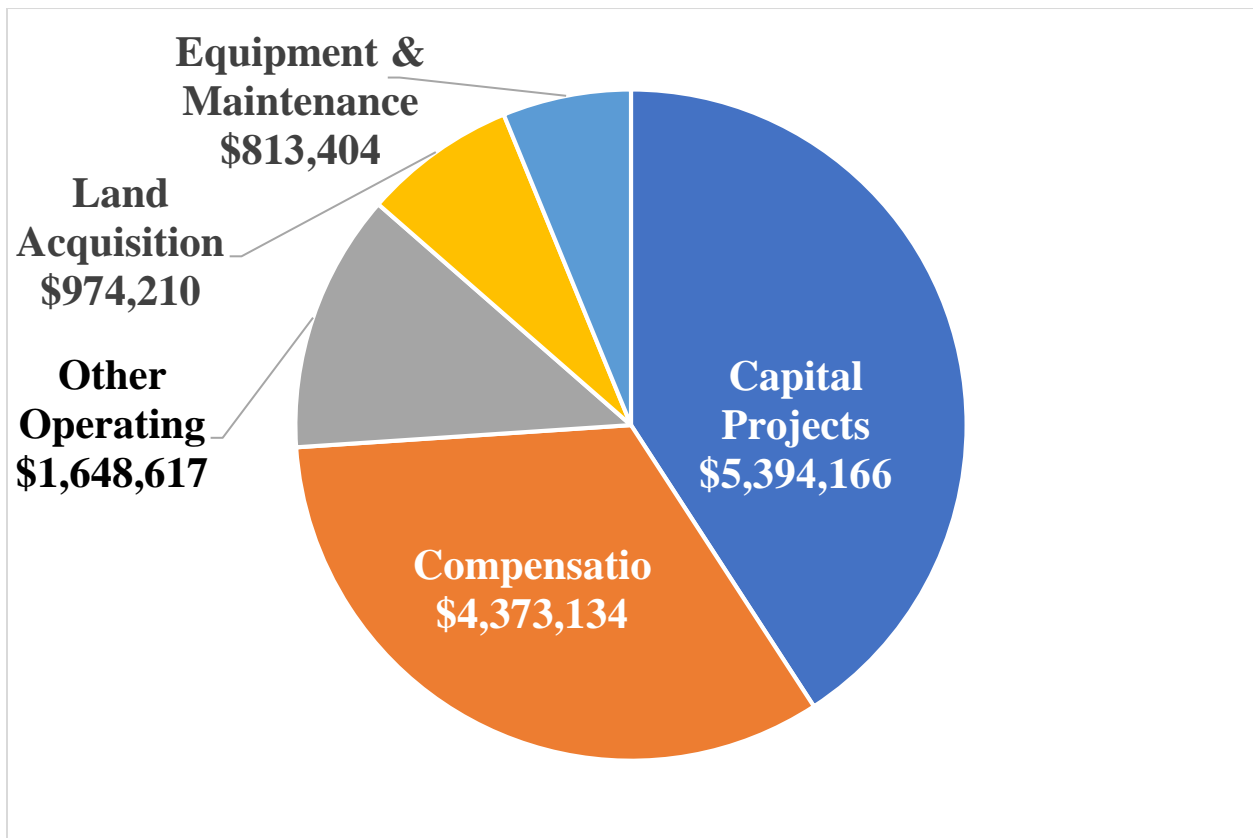


2023 Expenditures and Trends

Total 2023 expenditures are budgeted to be \$13,203,531 with significant capital grant work making up the largest portion of the budget. In past years employee compensation has been the largest driver of District expenses but for 2023 capital expenditures are expected to consume 41% of planned expenditures. As a percentage of budget, compensation costs are 36% of expected 2023 expenses. Other operating costs (supplies, utilities, and professional services) comprise 13% of the total 2023 budget and capital equipment; small equipment and facility maintenance costs make up the remaining six percent.

While capital projects grew substantially as result of the successful November 2020 referendum, grant awards are the primary driver of new capital project funding. From 2022 to 2023 this budget increases 134%, almost entirely attributable to State Capital Funding for completing the Kickapoo Rail Trail in Champaign County.

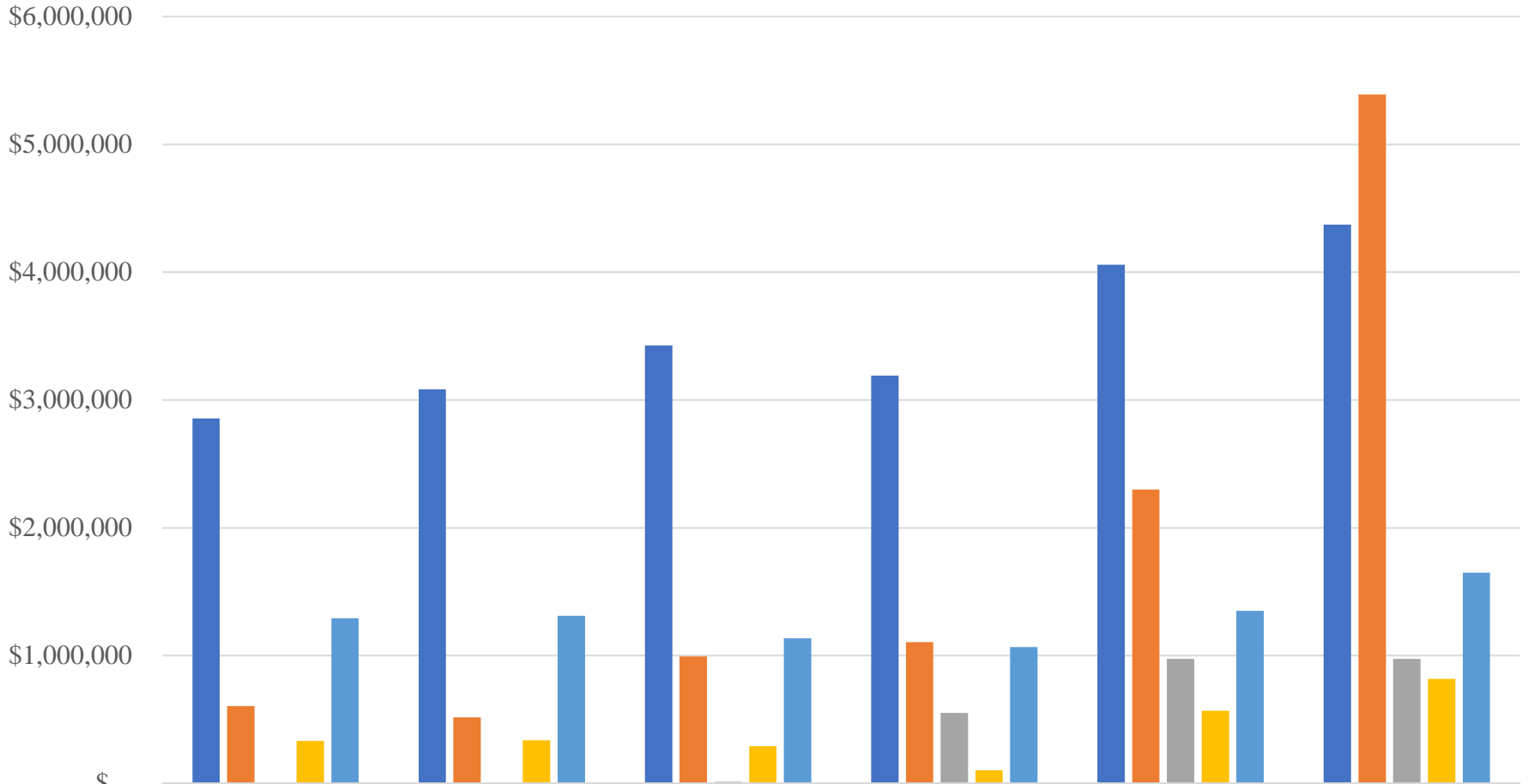
Champaign County Forest Preserve 2023 Expenses



Budgetary challenges on the expense side in 2023 include inflation, delays in supply and equipment purchases from supply chain failures, and the timing of grant agreements on planned grant project work. Reported utility inflation increases range from 22% to 53%. Purchasing electric vehicles requires multi-year planning and budgeting. Grant agreements could significantly affect project work timing as the weather window for construction and the scheduling of less expensive projects will depend on when agreements are finalized.

Expenditure trends from 2018-2023 show the increases in capital projects, employee compensation and other expenditure categories.

2018-2023 Expenditure Trend



	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actual	2022 Budget	2023 Budget
■ Compensation	\$2,854,913	\$3,082,741	\$3,426,595	\$3,191,834	\$4,059,564	\$4,373,134
■ Capital Projects	\$605,857	\$516,885	\$993,422	\$1,104,583	\$2,299,852	\$5,394,166
■ Land Acquisition	\$-	\$5,413	\$11,440	\$550,612	\$974,210	\$974,210
■ Equipment	\$333,070	\$336,206	\$291,876	\$101,810	\$568,304	\$813,404
■ Other Operating	\$1,293,093	\$1,311,223	\$1,136,341	\$1,066,462	\$1,350,941	\$1,648,617

2023 Program Budgeting

In 2023 District program budgeting will focus on the direct and indirect operating costs and revenues for nine program areas: botanical garden, camping, capital, education, facility rentals, foundation support, golf, natural resources and site operations. Direct costs are those incurred by the department(s) responsible for the program area. Nine program areas are a decrease from the ten in 2022 due to combining cultural education and environmental education into one category*.

The District’s program budgeting aims to capture the indirect administrative overhead costs associated with each program area, as well as the direct costs. Administrative staff time and expenses from the Administration, Construction, Marketing and Planning departments are allocated based on the staff time spent supporting each program area. In this way all District revenues and expenses are attributed to one of these programs.

The chart below shows the total program area expense with the direct and indirect cost breakdown.

Program	2023 Budgeted Expenditures			
	Total	Program Costs	Overhead Costs	Percent Overhead
Botanical Garden	\$398,644	\$302,973	\$95,671	24%
Camping	\$137,925	\$74,144	\$63,781	46%
Capital Program	\$7,154,773	\$6,063,630	\$1,091,143	15%
Education*	\$1,262,957	\$820,238	\$442,719	35%
Facility Rental	\$258,378	\$100,175	\$158,203	61%
Golf	\$1,594,706	\$1,055,691	\$539,015	34%
Natural Resources	\$632,388	\$412,277	\$220,111	35%
Site Operations	\$1,626,678	\$1,123,300	\$503,378	31%
Totals**	\$13,203,531	\$10,014,489	\$3,189,042	24%

* In prior years the Natural and Cultural Education programs were represented largely by the Homer Lake Interpretive Center and Museum of the Grand Prairie respectively. These program areas are integrating to provide education that often weaves together natural and cultural education.

** Total expenditures include the Foundation program area which is described on page 24.

Administrative overhead varies greatly across the program areas given the diverse nature of the work of the administrative, construction, marketing and planning departments. Each area and position for the 2021 fiscal year was reviewed for estimating program costs. Total district budgeted expenses (direct and indirect administrative costs) break down by program area as follows:

Botanical Garden	Camping	Capital Program	Education	Facility Rentals	Foundation	Golf	Natural Resources	Site Operations
3%	2%	34%	14%	5%	2%	17%	7%	16%

Program-generated (user fees, sales, grants and donations) revenues are compared below as a percentage of total program expenses. Tax revenues represent non-program generated revenues. Programs may be largely self-supporting, meaning that program revenues make up a large percentage of the total program expenses. Programs which appear as nearly self-supporting because revenues nearly cover expenditures are available to all County residents and supported by user fees (golf and camping). The Capital Program is highly self-supported because of District success in securing grants and donations for major projects. Programs may be highly supported by taxation for those facilities and activities available to the public at large.

Program	Total Expenses	Program Revenues	Tax Revenues	% Self Supported
Botanical Garden	\$ 398,644	\$ 3,000	\$ 395,644	1%
Camping	\$ 137,925	\$ 104,900	\$ 33,025	76%
Capital Program	\$ 7,154,773	\$ 4,702,500	\$ 2,452,273	66%
Education	\$ 1,262,957	\$ 51,470	\$ 1,211,487	4%
Facility Rental	\$ 258,378	\$ 126,600	\$ 131,778	49%
Golf	\$ 1,594,706	\$ 1,073,191	\$ 521,515	67%
Natural Resources	\$ 632,388	\$ 65,500	\$ 566,888	10%
Site Operations	\$ 1,626,678	\$ -	\$ 1,626,678	0%
Totals*	\$13,203,531	\$ 6,189,222	\$ 7,014,309	47%

* Total expenditures include the Foundation program area which is described on page 24.

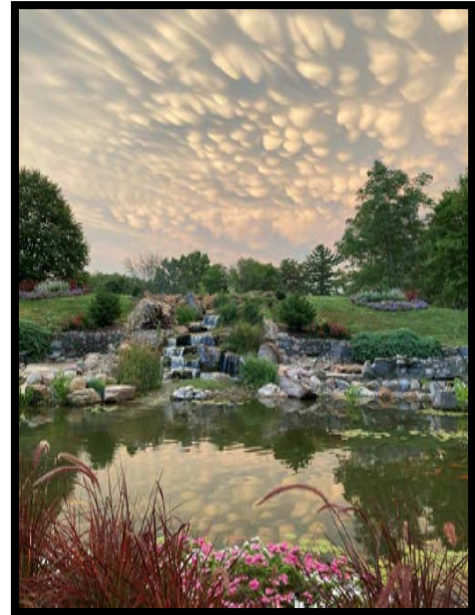
The nine program areas are described on the pages immediately following.

Champaign County Forest Preserve District Program Areas

In 2023 the District will measure its success by focusing on the District’s nine program areas explained in this section. Each program area delineates its strategic focus for the 2023 fiscal year. Details of the strategic focuses and performance measures appear in Appendix B.

Botanical Garden Program

The Botanical Garden Program maintains Lake of the Woods’ Mabery Gelvin Botanical Garden, pavilion and entrance flower beds, and trail maintenance at four preserves: Sangamon River, Heron View, Lake of the Woods and River Bend. Additionally, Botanical Garden staff maintain the landscaping for eighteen tee box garden beds on the golf course.



Botanical Garden staff is always looking for activities to increase attendance and attract new patrons to the preserves. Feeding koi fish at the garden pond and seasonal light displays are just a few examples of opportunities that have been popular with District patrons.

The strategic focus for 2023 will consist of improving and maintaining landscape beds with native plants in select locations to showcase homeowner scale engagement with native areas. During non-peak periods, staff work in conjunction with Natural Resources to improve high impact native areas through invasive removal and forest improvement practices. Another focus includes Botanical Garden staff assisting in the development and operation of the new greenhouse and Discovery Garden in conjunction with Museum & Education and Planning staff. Lastly, the Botanical Garden program plans to start an internship program to expose students to the preserves and the variety of job opportunities.

	Expenses	Program Revenues	Tax Revenues	Percent Tax
Botanical Garden	\$398,644	\$3,000	\$395,644	99%

Camping Program

The Camping Program consists of the Harry L. Swartz campground located at the Middle Fork River Forest Preserve. The campground currently entails 70 electric sites, including two group area sites, as well as primitive camping. Facilities include a shower house, host office, trail heads, shelter areas and four restroom facilities. Willow Pond and its swimming beach was reconstructed in 2022. The campground is open seasonally from April – October.



The 2023 strategic focus for the camping program involves emphasis on Dark Sky amenities and promoting the reopened swim beach and fishing access at Willow Pond. The Dark Sky project will add a trail providing multiple observation areas for viewing the night sky, Dark Sky-friendly campsites, and an observatory. An accessible path from the shower house along the pond will improve fishing opportunities for all campers.

	Expenses	Program Revenues	Tax Revenues	Percent Tax
Camping	\$137,925	\$104,900	\$33,025	24%

Capital Program

The Capital Program evaluates areas of facility wear and disrepair to prioritize improvements for public safety and enjoyment, as well as responds to the demands of the public for projects that increase the public’s ability to interact with the natural world. In 2022, the capital program allowed for improved efficiencies through the purchase of new equipment, enhanced outdoor recreational activities through campground upgrades, KRT amenities, and golf course enhancements.

The 2023 strategic focus for the Capital Program is to continue the District’s efforts to address deferred infrastructure issues as promised with referendum funding, while adding amenities that meet the current needs and desires of the public. Additionally, the capital program will improve the process of advertising bidding and quoting projects to disadvantaged business enterprises and include increased sustainability standards when purchasing building materials and equipment.



To honor the District’s Climate Commitment and increase sustainability efforts, the District will develop plans for solar array deployment and select a partner for implementation.

Lastly, the Capital Program will review and refresh new capital project and land acquisition priorities and strategies through a Comprehensive Plan to acquire land through a proactive, yet strategic planning process.

Capital

Expenses	Program Revenues	Tax Revenues	Percent Tax
\$7,154,773	\$4,702,500	\$2,452,273	34%

2023 Capital Projects

	Description	Program	Budget
District	HVAC Replacements	Golf	\$ 30,000
District	Sign Replacement	Marketing/Site Operations	\$ 15,000
District	Hazard Tree Removal	Site Operations	\$ 35,000
GC	Back 9 Irrigation Head Replacement	Golf	\$ 90,000
GC	Front 9 Bunker Renovation	Golf	\$ 35,000
GC	Cart Path Renovation	Golf	\$ 7,500
GC	Install Automated Gate at Entrance	Golf, Site Operations	\$ 30,500
HL	Salt Fork Center Improvements	Facility Rentals	\$ 11,500
HL	Collins Pond Fishing Dock	Site Operations	\$ 11,500
HV	Canoe & Kayak Access	Site Operations	\$ 55,000
KRT	PH 3 Construction St. Joseph - Ogden	Site Operations	\$ 2,780,166
LOW	Elks Lake Amenity Improvements	Facility Rentals	\$ 25,000
LOW	Sealcoat Roads at Golf, Peninsula, Parking	Golf, Site Operations	\$ 275,000
LOW	P1 Accessible Parking	Site Operations	\$ 5,000
LOW	Discovery Garden Greenhouse	Botanical Garden, Education	\$ 750,000
LOW	Buffalo Trace Hydrology/Wetland	Natural Resources	\$ 5,000
LOW	Install Stream Barbs Near Covered Bridge	Site Operations, Natural Resources	\$ 320,000
LOW	Storm Shelter	Site Operations	\$ 10,000
LOW	LOW Spillway Renovation	Site Operations, Natural Resources	\$ 150,000
LOW	Replace Hawthorne and Hickory Shelters	Site Operations	\$ 30,000
LOW	Sangamon River Residence Improvements	Site Operations	\$ 40,000
MF	Renovate Activity Center Kitchen	Facility Rentals	\$ 16,000
MF	Willow Pond Fishing Access	Site Operations	\$ 10,000
MF	Shower House Improvements	Campground	\$ 12,000
MF	Willow Pond Restoration	Natural Resources	\$ 7,000
MF	Dark Sky Parking, Trail, and Viewing	Site Operations	\$ 588,000
MU	Renovate Blacksmith Exhibit	Education	\$ 40,000
RB	Sidewalk Repairs and Adjustments	Site Operations	\$ 10,000
		2023 Budgeted Project Total =	\$ 5,394,166

Foundation Budgeted Projects

HL	Timberdoodle Trail	Education, Site Operations	\$ 34,000
HL	Shelter Replacement	Site Operations	\$ 5,500
LOW	Repaint Suspension Bridge	Site Operations	\$ 6,000
KRT	Construct Charging Station	Site Operations	\$ 14,158

Grant Projects* - Award Decisions Pending

LOW	LOW Story Walk	Site Operations, Education	\$ 35,000
HL	North Boat Ramp & Launch	Site Operations	\$ 126,100
MF	Convert Row Crop Field to Forest	Natural Resources	\$ 60,000

Potential 2023 Projects*

LOW	Irrigation System Rehab	Botanical Garden	\$ 80,000
RB	Canoe & Kayak Access	Site Operations	\$ 55,000

2023 Capital Equipment

Department	Equipment Description	Total Budget
Middle Fork	Electric Truck	\$ 54,000
Lake of the Woods	Ford F250 Truck 4x4	\$ 55,000
Lake of the Woods	E-Transit Electric Van	\$ 65,000
Golf Course	Greens Roller	\$ 20,000
Golf Course	Work Cart	\$ 35,000
Golf Course	Golf Cart Fleet Lease*	\$ 30,163
Botanical Garden	Polaris XP Electric UTV	\$ 38,000
Construction	Mini Excavator	\$ 70,000
Pro Shop	Pro Shop Vehicle	\$ 40,000
		\$ 407,163

*Payment #2 of 5.

Education Program

The Education Program, offered through the Museum and Education Department, is spearheaded by staff based at both the Museum of the Grand Prairie and the Homer Lake Interpretive Center (HLIC). The museum opened in 1968 and is located within the Lake of the Woods Forest Preserve. The Museum houses more than 12,000 square feet of exhibit space and the permanent collections hold more than 25,000 artifacts. The HLIC, located at the entrance of the Homer Lake Forest Preserve, offers interpretive exhibits and live animal displays. Opened in 1976, the HLIC houses about 730 square feet of exhibit and program space. Departmental staff offer exhibits, events, and activities throughout the preserves to tell Champaign County’s story. In 2022, the Museum and Education Department formalized its strategic plan and began to better integrate its cultural and natural education programming.



The 2023 strategic focus for the education program includes developing mechanisms to assess programs and projects as well as continued outreach and collaboration to expand reach and in the pursuit of inclusion, diversity, and equity.

	Expenses	Program Revenues	Tax Revenues	Percent Tax
Education	\$1,262,957	\$51,470	\$1,211,487	96%

Facility Rentals

The District Facility Rentals Program provides gathering places to enjoy friends and family, host meetings, and as a base for enjoying the natural spaces provided by the Champaign County Forest Preserves.



Enclosed pavilions and larger shelters provide patrons with reservable spaces whilst smaller shelters provide customers with “first-come, first-served” opportunities to gather. The District also provides pedal boat and kayak rentals at the Lake of the Woods Forest Preserve.

Preserve	Pavilion	Type
Homer Lake	Salt Fork Center	Enclosed with kitchen
Homer Lake	Walnut Hill	Open air
Lake of the Woods	Main Pavilion (P1)	Enclosed
Lake of the Woods	Elks Lake Pavilion (P2)	Enclosed
Lake of the Woods	Izaak Walton Cabin	Enclosed with kitchen
Lake of the Woods	Riverview Retreat	Enclosed with kitchen
Lake of the Woods	Lakeview Shelter	Open air
Lake of the Woods	Rotary Hill Shelter	Open air with kitchen
Lake of the Woods	Sycamore Hollow Shelter	Open air
Lake of the Woods	Botanical Gardens	Garden wedding space
River Bend Forest Preserve	River Bend Shelter	Open air
Middle Fork River	Activity Center	Enclosed with kitchen

The 2023 strategic focus for facility rentals consists of adding wi-fi access for renters, and forgoing deposit requirement to better maximize staff time and provide an easier interface for patrons. Additionally, the District plans to upgrade kitchen facilities at two pavilions (Elks Lake at Lake of the Woods Forest Preserve and the Activity Center at Middle Fork River Forest Preserve) and increase wedding rentals through targeted marketing.

	Expenses	Program Revenues	Tax Revenues	Percent Tax
Facility Rentals	\$258,378	\$126,600	\$131,778	51%

Forest Preserve Friends Foundation

The District includes a legally separate component unit, the Forest Preserve Friends Foundation (Foundation), which is a 501c3 non-profit. The Foundation program provides philanthropic support for projects and activities of the District, including acquiring land that meets its strategic restoration goals, maintaining and improving natural areas and facilities, and providing educational experiences. Its fundraising efforts have been essential to the District's success.



The 2023 strategic focus for the Foundation involves fundraising support for Champaign County Forest Preserve District projects. These include:

- Middle Fork River Forest Preserve Dark Skies Trail, Parking and Observatory
- Mabery Gelvin Botanical Garden Greenhouse Replacement and Upgrade
- Museum of the Grand Prairie Story Walk located at Lake of the Woods Forest Preserve
- Inaugural Three Rivers Donation Society for general Foundation support

Additionally, the Foundation will identify and engage fundraising and fundraising marketing training for supporting employees and continue to support District diversity, equity, and inclusion efforts.

The Forest Preserve Foundation budget, detailed on the following page, is separate from the District budget. However, of the Foundation's total

\$445,260 expenditures, \$380,869 in planned contributions are expected to fund District's capital projects, natural resources and education programs, and for operational costs, including staff support, that the Forest Preserve District provides to the Foundation. The Foundation and District collaboration for marketing and fundraising incurs \$137,082 in joint program area expenses, \$75,021 of which is a District in-kind contribution.

2023 Forest Preserve Friends Foundation Budget – *Approved November 3, 2022*

Proposed Revenues		
Source	Revenue Activity	Amount
Donations	Middle Fork Dark Skies	\$ 100,000
Donations	General Donations	\$ 60,000
Donations	Boat Ramps	\$ 20,000
Donations	Museum Story Walk	\$ 15,000
Donations	Homer Stewardship Challenge Grant	\$ 14,000
Donations	Memorial Bench	\$ 7,500
Donations	Freedom Fest Sponsorships	\$ 5,000
Donations	Memorial Trees	\$ 4,000
Donations	Concert Series Sponsors	\$ 3,000
Donations	Sustainability	\$ 2,050
Donations	Museum of the Grand Prairie	\$ 2,000
Donations	Museum Speaker Series	\$ 2,000
Donations	Nature Center Animal Advocates	\$ 1,000
Donations	Garden Holiday Lights Display	\$ 500
Grant	Conservation Reserve Program	\$ 45,916
Grant	Clean Energy - Timberdoodle Trail	\$ 27,000
Grant	Clean Energy – Homer Lake Shelter *	\$ 5,500
Grant	Clean Energy – Suspension Bridge *	\$ 5,500
Grant	Clean Energy–KRT Charging Station *	\$ 5,500
Other	General Interest @	\$ 12,000
Other	Noel/Gelvin Interest @	\$ 11,000
Other	Mumm Interest @	\$ 4,050
	Grand Total	\$ 352,716
	* Added Items Since October Meeting	
	@ Items Adjusted Since October Meeting	

Proposed Expenditures		
Type	Expense Item	Amount
Restricted	Middle Fork (Dark Skies) Contribution	\$ 100,000
Restricted	Habitat Restoration Contribution	\$ 41,000
Restricted	Blacksmith Exhibit *	\$ 40,000
Restricted	Clean Energy - Timberdoodle Trail @	\$ 34,000
Restricted	Botanical Garden Contribution	\$ 28,000
Restricted	Education Programs Contribution	\$ 20,151
Restricted	Museum Story Walk	\$ 15,000
Restricted	Memorials Contribution	\$ 11,500
Restricted	Conservation Reserve Program	\$ 10,000
Restricted	Diversity Equity & Inclusion	\$ 10,000
Restricted	Clean Energy – Homer Lake Shelter *	\$ 5,500
Restricted	Clean Energy – Suspension Bridge *	\$ 6,000
Restricted	Clean Energy–KRT Charging Station *	\$ 5,500
Restricted	HLIC Site Design Contribution	\$ 5,157
Restricted	Freedom Fest Contributions	\$ 5,000
Restricted	Land Acquisition Contribution @	\$ 500
Unrestricted	Shared Administrative Services	\$ 49,561
Unrestricted	Professional Services	\$ 28,200
Unrestricted	Promotions	\$ 9,848
Unrestricted	Conferences and Workshops	\$ 8,000
Unrestricted	Donor Stewardship	\$ 5,328
Unrestricted	FPPF Events	\$ 2,000
Unrestricted	Community Contributions	\$ 1,950
Unrestricted	Donation Processing Fees	\$ 1,560
Unrestricted	Administrative Supplies	\$ 1,505
	Grand Total	\$ 445,260

Golf Program

The Golf Program is led by the Lake of the Woods Golf Course, which is a full-service municipal golf operation consisting of an 18-hole course, a 9-hole par three course, which also doubles as a foot golf course, and a driving range. The course is Audubon-certified with an official season of March 1st through November 30th. The Pro Shop is a six-figure merchandise operation, open year-round. The course offers 2 golf simulators, for play or practice, during the offseason, typically November through March. In 2022, the golf program began leasing a fleet of electric golf carts to meet operational need and help the District with its sustainability efforts by replacing the aging gas-powered fleet.

The 2023 strategic foci for the golf program will be to continue offering an affordable recreation opportunity, and provide outreach and extensive lesson programs for juniors and adults at the course and within the community. Additionally, the program will improve the overall quality and playability of the golf course by completing the bunker renovation project and upgrading irrigation heads on the back 9 holes of the course.



Golf

Expenses	Program Revenues	Tax Revenues*	Percent Tax
\$1,594,706	\$1,073,191	\$521,515	33%

*Tax revenues for the golf course pay for District services for human resources, accounting, budgeting, purchasing, marketing, risk management, planning and executive management. Additionally, social security and pension expenses, as well as audit services and liability insurance (which are general to the District) are included in the tax revenue supported services provided for golf course operations.

Natural Resources Program



The Natural Resources Program restores and maintains historically-referenced, native biodiversity in Champaign County mainly by establishing native plant communities, which provide the habitat needed by pollinators and other wildlife. The program allocates time and resources to managing remnant ecosystems and ongoing ecological restoration projects. Main practices include integrated pest management for both invasive plant and nuisance wildlife species, prescribed burning, ecological

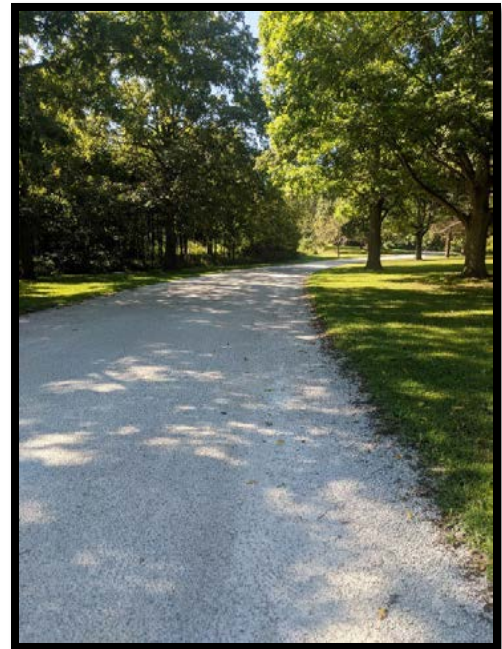
monitoring, seed collection and processing, and data analysis.

The 2023 strategic focus for the natural resources program will include expanded public outreach through talks, tours and presentations, as well as an emphasis on plant procurement through biodiverse and genetically diverse seed and plant sourcing. Additionally, Natural Resources staff will lead new wetland improvement and installation projects.

	Expenses	Program Revenues	Tax Revenues	Percent Tax
Natural Resources	\$632,388	\$65,500	\$566,888	90%

Site Operations

The Site Operations Program provides the basis for all visits to the Forest Preserves by maintaining the District’s recreational green spaces, roads and trails, and buildings, as well as assisting with natural resource management efforts. Seven forest preserves (Heron View, Homer Lake, Lake of the Woods, Middle Fork River, River Bend and Sangamon River Forest Preserves and the Kickapoo Rail Trail) and smaller land holdings such as the Riverview Retreat Center comprise the Champaign County Forest Preserve District.



Homer Lake Forest Preserve’s 764 acres contain a sledding hill, outdoor amphitheater, natural playscape, and 81-acre lake, as well as the Homer Lake Interpretive Center. Additionally, Homer Lake staff maintain Collins Pond (28 acres with a 3 acre pond), Hidden Acres (28 acres and a 1 acre pond) Sylvester Woods (7 acres) and Old Homer Park (33 acres). Homer Lake staff also partner with Natural Resources staff to maintain the **Kickapoo Rail Trail (KRT)** from Urbana to the eastern county line. The KRT consists of 12.5 linear miles and 144 acres with 9.1 miles already constructed.

Middle Fork River Forest Preserve located in the northeast corner of Champaign County, contains 1,712 acres of hardwood timber, floodplain forest, grassy meadows, expansive prairie restoration areas, three ponds with a swimming beach at Willow Pond, and campground. Additionally, Middle Fork River Forest Preserve is home to the State of Illinois’ only certified International Dark Sky Park. Middle Fork staff maintain the 16-acre historical Grandma Jane Patton Woods, the Point Pleasant Wetland, the 130 acre North and South Waterfowl Areas, and Tomlinson Cemetery, which is classified by the State of Illinois as a Nature Preserve.

Lake of the Woods Forest Preserve occupies 874 acres along the corridor of the Sangamon River in Mahomet. The Museum of the Grand Prairie, Mabery Gelvin Botanical Garden and Lake of the Woods Golf Course are located here. **River Bend Forest Preserve** is located on a 284-acre site in south Mahomet and contains approximately 130 acres of water in two lakes. The forest along the Sangamon River here is dedicated as a Land and Water Reserve by the State of Illinois due to its high quality. **Sangamon River Forest Preserve** consists of 160 acres of native prairie, savanna, and floodplain forest and is located just south of Fisher. **Heron View Forest Preserve** consists of 103 acres of floodplain and oak hickory forest situated between Lake of the Woods and Sangamon River Forest Preserves. The historic Hazen Bridge, listed in the National Register of Historic Places, is located on the south end of the preserve.

The 2023 strategic focus for site operations consists of maintaining, improving and enhancing user areas by heavily investing in green energy and technologies. Site operations’ emphasis on sustainability will improve the experience of District patrons, including through noise reduction and water bottle filling station installation. Additionally, site operations will focus on improving trails through the removal of invasive species and adding signage to heighten visitor enjoyment of the preserves.

	Expenses	Program Revenues	Tax Revenues	Percent Tax
Site Operations	\$1,626,678	-	\$1,626,678	100%

INTRODUCTION

Through a series of meetings and discussions beginning in autumn 2018, the Champaign County Forest Preserve District undertook a participatory strategic planning process which included board, staff, and the public. This new five-year plan builds on the work done by the District in 2014 when the 2015-2019 Strategic Plan was developed through an intensive, facilitator-led process.

Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, ensure that staff and other stakeholders are working toward common goals, and establish agreement around intended outcomes and results. A good strategic plan should serve as a road map that shapes and guides what an organization is, who it serves, what it does, and why it does it, with a focus on the future.

The Forest Preserve District has had a three-pronged mission since it opened its first preserve in 1948, which is to provide for the citizens and guests of Champaign County: 1) the conservation of the county's natural and cultural resources, 2) educational opportunities designed to increase the community's knowledge and appreciation of these resources, and 3) recreational opportunities consistent with conserving the natural qualities of the District's resource base.

Over the years, the District's mission has remained substantially the same. Our goal is still to provide exceptional experiences in nature for our county's residents and visitors. Our six preserves – Homer Lake, Lake of the Woods, Middle Fork River, River Bend, Sangamon River, and the Kickapoo Rail Trail – belong to you, the residents of Champaign County. This plan is our promise to you to protect them, and the natural and cultural resources located within them, to the best of our abilities.



VISION

Protecting Nature. Creating Connections.

MISSION

Protect Champaign County's natural and cultural resources and inspire people to care for, enjoy, and explore their natural world.

OUTCOMES [defining and expanding on the [vision](#)]

**Environmental
Benefits**

**Connection to
Nature**

**Appreciation for
Grand Prairie
Heritage**

**Organizational
Excellence**



Environmental benefits for the community and planet

- Large, landscape scale preserves
- Ecosystem services for the community and the planet
- Diverse habitats for wildlife
- Clean air and clean water



Connection to nature

- People of all ages, abilities, cultures, and ethnicities connect to the natural world
- Outdoor recreation at Champaign County's forest preserves offers a deeper immersion into the natural world
- Ecosystems support human existence and quality of life



Knowledge of and appreciation for the Grand Prairie landscape and heritage

- The story and evolution of the Grand Prairie landscape is interwoven with the stories of those who resided here throughout time; stories are told with both perspectives taken into account
- Thorough research, culturally sensitive interpretation, consideration of varying perspectives, and extensive outreach will govern our natural and cultural education efforts
- Throughout the district, we share the story of Champaign County through a variety of interpretive media, but with one consistent message
- Our museum collections afford greater discovery, communication, and interpretation of our natural and cultural heritage



Organizational excellence

- We have a conservation responsibility to Champaign County taxpayers
- We are a sustainable, ethical organization that lives within our financial means; we are good stewards of the community's trust
- We are innovative and seek opportunities to partner with other organizations to advance common goals
- Our organization reflects the changing composition of our Champaign County community
- Our human capital is our strongest organizational asset



STRATEGIC OBJECTIVES [defining and articulating the mission]

Protect Conserve Preserve Steward	Connect Land Connect People	Educate Inspire Lead	Promote Healthy Lifestyles through Recreation	Achieve Organizational Excellence
--------------------------------------------	--------------------------------	----------------------------	--------------------------------------------------------	-----------------------------------------



Protect | Conserve | Preserve | Steward

- Acquire land through a proactive, yet strategic, planning process
- Care for existing land by employing science-based land management practices
- Research, evaluate, and expand efforts to protect and promote resilient ecosystems so that they may continue to support biodiversity under the threat of changing climate conditions
- Broaden and expand land stewardship through volunteer programming and the use of available technology
- Maintain our existing infrastructure and improve facilities to meet community needs
- Use best industry practices to guide the care of our natural and cultural history collections



Connect Land | Connect People

- Deepen connections to Champaign County's forest preserves through an array of recreational, educational, and cultural experiences
- Pursue cultural competency in both our internal and external endeavors as an organization
- Nurture a welcoming environment by embracing diversity, equity, and inclusion; those values will guide our decisions, policies, and practices
- Provide information to the public about conservation efforts at Champaign County's forest preserves
- Identify and pursue projects that enhance regional connectivity of open space, trails
- Investigate and pursue all available resources to ensure public awareness of sites, facilities, programs
- Evaluate and adjust services as necessary to meet evolving community interests and needs



Educate | Inspire | Lead

- Provide positive learning experiences for people of all ages and abilities, following best practices, most current research, and innovative interpretive and educational techniques
- Interpret the interrelationship between the natural and cultural history of the Grand Prairie Region by highlighting the connections between plants, animals, and people
- Inspire visitors to make a connection between their own personal history and the history of the community and local environment through District collections, exhibits, and programs
- Invite visitors to enjoy recreational and educational experiences to inspire their engagement in conservation, preservation, and stewardship of natural and cultural resources
- Partner with community organizations to expand programming that reaches underserved audiences
- Provide leadership in educational, fact-based messaging to involve the public in climate resiliency efforts



Promote Healthy Lifestyles through Recreation

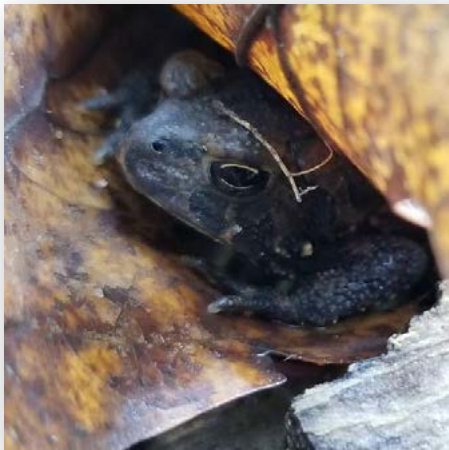
- Promote outdoor recreation that is compatible with our land management practices and natural beauty of the land
- Provide accessible recreation options and remove barriers to participation so that all individuals can experience nature, regardless of capability
- Promote the benefits of open space and access to nature for physical, emotional, mental, and spiritual health
- Develop recreation options that reflect diverse cultural relationships to the land



Achieve Organizational Excellence

- Increase financial resources to optimize the organizational mission
- Hire and retain high quality staff
- Pursue budget and audit excellence through government finance certification processes
- Invest in capacity to meet growing technology demands

- Enhance employee satisfaction, skills, and productivity through relevant and enriching training opportunities
- Support the employee experience through competitive pay and benefits, a safe and healthy working environment, and meaningful recognition initiatives
- Foster and facilitate active and transparent communication among staff at all levels and between the organization and the public at large
- Demonstrate environmental leadership; reduce our impact on the environment by implementing sustainable practices; balance financial resources with environmental stewardship goals



Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Botanical Garden	Care for existing land by employing science-based land management practices	Work collaboratively with Natural Resources to improve high impact native areas through invasive removal and forest improvement practices	\$ 10,560	Clear 5 acres dense of invasives. Provide timber stand improvements in 20 acres.
Botanical Garden/Sites	Hire and retain high quality staff	Start internship program for Botanical Gardens and Lake of the Woods Operations.	\$ 13,300	Develop intern program with HR and begin recruitment and evaluate program effectiveness.
Botanical Garden	Inspire visitors to make a connection between their own personal history and the history of the community and local environment through District collections, exhibits, and programs	Improve and maintain landscape beds with native plants in select locations to showcase homeowner scale engagement with native plants.	\$ 7,500	Convert 2 bed spaces near rental facilities to native plants. In collaboration with Marketing, provide 2 social media posts touting the change and in collaboration with Museum & Education, develop and install interpretive signage in one of the spaces.
Botanical Garden	Investigate and pursue all available resources to ensure public awareness of sites, facilities, programs	Assist with the development and operation of the new greenhouse and Discovery Garden	\$ 751,300	Develop plans for soft scape materials conservation and public engagement for Discovery Garden and classrooms, for 2024 implementation.
Business & Finance	Enhance employee satisfaction, skills, and productivity through relevant and enriching training opportunities	Support adequate funding for District training plans	\$ 63,924	Develop training baseline and 2024 training plan tied to District budget plans

Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Business & Finance	Pursue budget and audit excellence through government finance certification processes	Develop District performance measurement (PM) system to evaluate and report annual program area progress toward meeting Strategic Plan objectives	\$ 7,296	1) PM Training Plan integral to 2023 program area performance and 2024 Budget development. 2) 2023 Program Area reporting to include objectives progress report with dollars expended.
Business & Finance	Support the employee experience through competitive pay and benefits, a safe and healthy working environment, and meaningful recognition initiatives	Develop long term compensation projection and plan	\$ 1,765	Develop five-year compensation plan that achieves the fiftieth percentile market position for District employee roles.
Camping	Promote outdoor recreation that is compatible with our land management practices and natural beauty of the land	Add Dark Sky trail with multiple observation areas for night sky viewing and an observatory	\$ 600,000	Trail completion and 2024 marketing plan development, in collaboration with Marketing
Camping	Promote the benefits of open space and access to nature for physical, emotional, mental, and spiritual health	Provide Dark Sky friendly campsites	\$ 1,500	Employ Dark Sky standards
Capital	Deepen connections to Champaign County's forest preserves through an array of recreational, educational, and cultural experiences. Identify and pursue projects that enhance regional connectivity of open space trails.	Add amenities that meet the current needs and desires of the public	\$ 3,200,670	1) 2023 Projects Completion and Underway, with progression final phase of the Kickapoo Rail Trail 2) Projects are completed within budget
Capital	Nurture a welcoming environment by embracing diversity, equity, and inclusion; those values will guide our decisions, policies, and practices	Improve the process of advertising bidding and quoting projects to disadvantaged business enterprises	\$ 1,500	1) Establish standardized District procurement language for DBE vendor self-reporting. 2) Report DBE participation with contract approval recommendations.

Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Capital	Maintain our existing infrastructure and improve facilities to meet community needs. Provide accessible recreation options and remove barriers to participation so that all individuals can experience nature, regardless of capability	Address deferred infrastructure issues as promised with referendum funding	\$ 560,000	1) Projects are completed within budget 2) Kickapoo Rail Trail Construction Phase 3 underway.
Capital	Demonstrate environmental leadership; reduce our impact on the environment by implementing sustainable practices; balance financial resources with environmental stewardship goals	Implement new Purchasing Policy by including increased sustainability standards when purchasing building materials and equipment to provide guardrails about how we're increasing our sustainability standards.	\$ 1,500	1) Incorporate sustainability standards in specifications. 2) Report product performance with contract approval recommendations.
Capital	Acquire land through a proactive, yet strategic, planning process	Acquire land through a proactive, yet strategic, planning process. Review and refresh land acquisition priorities and strategies through Comprehensive Plan.	\$ 23,000	Track acres added annually to District. Develop funding plan to achieve priorities. Cultivate potential sellers/donors and legacy giving in collaboration with the Foundation.
Capital	Demonstrate environmental leadership; reduce our impact on the environment by implementing sustainable practices; balance financial resources with environmental stewardship goals	Develop plans for District solar array deployment and select partner for implementation.	\$ 3,000	Feasible solar plan developed, with funding plan for 2024 implementation. Percent of District electric included in solar project. Identified energy savings expected and time length for return on investment.
Facility Rentals	Evaluate and adjust services as necessary to meet evolving community interests and needs	Upgrade two kitchen facilities and other amenities at three District pavilions for visitor use during rentals.	\$ 52,500	Two added or upgraded kitchen facilities at District pavilions.
Facility Rentals/Marketing	Investigate and pursue all available resources to ensure public awareness of sites, facilities, programs	Increase wedding rentals through targeted marketing to visitors.	\$ 1,500	Ten percent increase in the number of wedding rentals. \$2,000 increase in wedding rental revenues.

Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Facility Rentals	Invest in capacity to meet growing technology demands	Add wireless connectivity to District pavilions for visitor use during rentals.	\$ 25,000	Add secure wireless connectivity service (segregated for public use) to three District rental sites.
Foundation	Enhance member and employee satisfaction, skills, and productivity through relevant and enriching training opportunities	Identify and engage fundraising and fundraising marketing training for supporting employees, and diversity, equity and inclusion training for Foundation members.	\$ 8,000	Develop and implement training plan to support Foundation inclusion efforts, fundraising abilities, and development marketing.
Foundation	Increase financial resources to optimize the organizational mission	Fundraise and support District projects including Dark Skies Trail and Observatory, Discovery Garden Greenhouse, Blacksmith Exhibit, and Natural Resources management.	\$ 240,657	Fundraise \$100,000 to support Dark Skies grant project.
Foundation	Increase financial resources to optimize the organizational mission	Increase unrestricted donations annual total by ten percent.	\$ 60,000	Institute Three Rivers Society, outreach to local estate attorneys regarding legacy giving to the Foundation, and evaluate value of an unrestricted endowment.
Golf	Increase financial resources to optimize the organizational mission	Continue offering an affordable and enjoyable recreation opportunity to visitors.	\$ 4,275	Report average cost of play against past years factored to include annual inflation rate in comparison. Offer the Anniversary Pass option once again, with 2 different price points, for the 2023-2024 golf seasons.
Golf	Maintain our existing infrastructure and improve facilities to meet community needs	Complete replacement of irrigation heads and bunker renovation project to improve overall golf course quality and playability.	\$ 125,000	Complete irrigation heads project. Survey customers on course quality after project completion.

Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Golf	Provide positive learning experiences for people of all ages and abilities, following best practices, most current research, and innovative interpretive and educational techniques	Extend outreach and lesson programming for both juniors and adults at the course and within the community	\$ 2,750	Expand the youth league/lesson offerings (PGA Junior League, SNAG Golf). Increase opportunities for adult clinics and leagues (changing parameters for Women's Associations). Continue to grow outreach in the community with after school programs and school programs at the course.
Human Resources	Foster and facilitate active and transparent communication among staff at all levels and between the organization and the public at large	Standardize and codify expectations for staff communication throughout the organization	\$ 44,225	Develop communication standards within and across program areas and departments. Implement training to empower staff to meet the communication standards
Human Resources	Hire and retain high quality staff	Establish & measure impact of best-practice recruiting standards for hiring managers	\$ 99,785	Document baseline recruitment and retention data; regularly communicate with hiring managers to identify recruiting strategies needed for District hiring.
Human Resources	Support the employee experience through competitive pay and benefits, a safe and healthy working environment, and meaningful recognition initiatives	Develop & implement employee recognition; this policy should include minimum "recognition expectations" for people managers as well.	\$ 2,500	Develop recognition policy and standards for all supervisors. Implement training to enable supervisors to understand and apply recognition standards. Establish regular recognition of employee service anniversaries.

Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Marketing	Deepen connections to Champaign County’s forest preserves through an array of recreational, educational, and cultural experiences	Develop and implement 75th CCFPD Anniversary celebration throughout 2023	\$ 10,000	Lead coordination of at least twelve events and programs celebrating and recognizing the District's history and contributions to the Champaign County community.
Marketing	Nurture a welcoming environment by embracing diversity, equity, and inclusion; those values will guide our decisions, policies, and practices. Promote the benefits of open space and access to nature for physical, emotional, mental, and spiritual health	Highlight District accessibility, benefits and hosting of diverse Champaign County residents.	\$ 8,000	Develop and implement marketing outreach plan to invite new visitors to the preserves from Champaign County's diverse citizenry.
Marketing	Provide information to the public about conservation efforts at Champaign County’s forest preserves. Promote outdoor recreation that is compatible with our land management practices and natural beauty of the land. Provide leadership in educational, fact-based messaging to involve the public in climate resiliency efforts	Communicate District sustainability leadership, highlighting successful activities reducing environmental impacts.	\$ 7,500	Highlight six sustainability initiatives or successful conservation efforts in District

Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Education	Invite visitors to enjoy recreational and educational experiences to inspire their engagement in conservation, preservation, and stewardship of natural and cultural resources. Evaluate and adjust services as necessary to meet evolving community interests and needs. Interpret the interrelationship between the natural and cultural history of the Grand Prairie Region by highlighting the connections between plants, animals, and people	Begin to create Program Plan that includes robust evaluation tools. Begin to work with department heads to provide programming at all sites. Expand program locations.	\$ 10,977	Develop at least one mechanism to assess programs or projects to ensure evolving community needs and interests are met.
Education	Nurture a welcoming environment by embracing diversity, equity, and inclusion; those values will guide our decisions, policies, and practices. Partner with community organizations to expand programming that reaches underserved audiences.	Explore collaborations.	\$ 5,000	Work with Visit Champaign County to enhance CCFPD involvement with the African American Heritage Trail in at least one significant way.
Education	Inspire visitors to make a connection between their own personal history and the history of the community and local environment through District collections, exhibits, and programs. Pursue cultural competency in both our internal and external endeavors as an organization.	Continue outreach efforts in programming	\$ 4,238	Develop at least one strategy to build program resiliency and expand reach.

Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Natural Resources	Inspire visitors to make a connection between their own personal history and the history of the community and local environment through District collections, exhibits, and programs	In collaboration with the Museum and Education Department, expand public understanding of natural environments and conservation through talks, tours and presentations.	\$ 1,316	Add NR Department 75th Anniversary Open House event for volunteers and members of the public
Natural Resources	Research, evaluate, and expand efforts to protect and promote resilient ecosystems so that they may continue to support biodiversity under the threat of changing climate conditions	Research plant procurement opportunities to ensure bio- and genetically- diverse seed and plant sourcing.	\$ 1,050	Identify and provide additional vendors with opportunity to supply native plants for restoration work.
Natural Resources	Research, evaluate, and expand efforts to protect and promote resilient ecosystems so that they may continue to support biodiversity under the threat of changing climate conditions	Increase wetland improvement and installation projects to promote water filtration and habitat quality.	\$ 13,316	Identify and seek additional partners to help design and fund our wetland installation/restoration projects
Site Operations	Demonstrate environmental leadership; reduce our impact on the environment by implementing sustainable practices; balance financial resources with environmental stewardship goals	Source materials and supplies that minimize environmental impact	\$ 3,000	Evaluate current janitorial product supply stock against new purchasing policy criteria and find alternative products where needed. Report net change in product cost to meet the new requirements.
Site Operations	Promote outdoor recreation that is compatible with our land management practices and natural beauty of the land. Broaden and expand land stewardship through volunteer programming and the use of available technology	Improve trails by removing invasive species	\$ 6,500	Remove invasives at Homer Lake's West Lake and Oak Ridge trails. Engage volunteers to contribute 100 hours removing these invasives in collaboration with the Volunteer Coordinator.

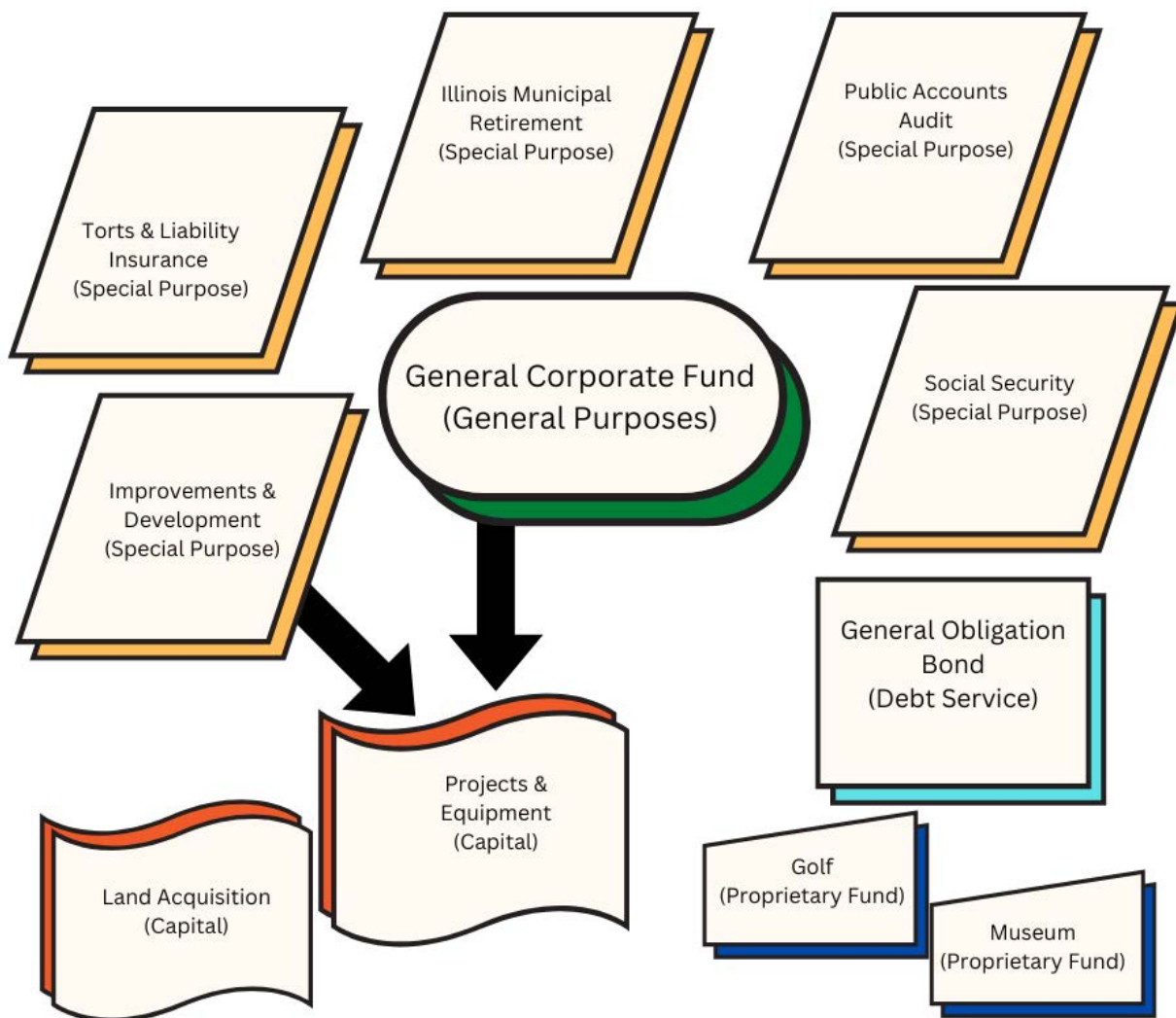
Appendix B - 2023 Program Area and Administration Objectives & Performance Measures

Area	Strategic Plan Goal	Program or Department Objective	Budget	Measure
Site Operations	Promote the benefits of open space and access to nature for physical, emotional, mental, and spiritual health	In collaboration with Marketing and the Sign Committee, improve trail and wayfinding signage to heighten visitor enjoyment of preserves.	\$ 1,500	Add six wayfinding signs for Homer Lake's Oak Ridge trail and other trail intersections. Add wayfinding signage at Buffalo Trace trails.

APPENDIX C - Fund Descriptions

The Champaign County Forest Preserve District maintains eleven funds in its financial accounting structure. Seven funds are authorized in Illinois statute: Corporate (General), Improvements and Development (Construction Operations), Tort Judgments and Liability Insurance, Illinois Municipal Retirement, Public Accounts Audit, Social Security, and Debt Service. Two are proprietary (business-type) funds: Golf and Museum Store. Two are capital related funds: Capital Projects & Equipment and Land Acquisition.

The Corporate, Improvements and Development, Golf, and Capital Projects are the District's major funds. The Corporate Fund is for general purposes and can be used for any type of financial transaction. The Improvements and Development, Tort Judgments and Liability Insurance, Illinois Municipal Retirement, Public Accounts Audit, and Social Security funds are special purpose funds, restricted in Illinois statute to specific financial activities. The District Board of Commissioners created the four proprietary and capital funds.



APPENDIX C - Fund Descriptions, continued

Corporate Fund

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

Description: The Corporate Fund provides for the annual operational costs for the following departments: Administration, Lake of the Woods, Homer Lake, Middle Fork, Museum and Education, Marketing, 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.

Corporate Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$2,769,987	\$2,784,389	\$3,349,492	\$3,268,741	\$3,598,054
Expenditure Totals	\$2,496,001	\$2,737,465	\$3,289,739	\$3,193,054	\$3,598,054

Improvements and Development (Construction) Fund

Purpose: Provide for annual operational costs for constructing and rehabbing District facilities.

Description: The Improvements and Development Fund pays for the operating 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 Botanical Gardens, Construction, Natural Resources, and Planning.

Construction Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$874,891	\$931,616	\$1,180,653	\$1,245,794	\$1,250,986
Expenditure Totals	\$748,335	\$889,251	\$1,105,264	\$1,108,936	\$1,250,986

Public Accounts Audit Fund

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

Description: The Downstate Forest Preserve Act mandates that forest preserve districts “...shall install and maintain a proper system of accounts for each fund, showing the amount received and disbursed... At least once each year, District will have such accounts audited and the report of this audit shall be open to the public for inspection at all times.” The Governmental Account Audit Act authorizes the district to levy an auditing tax not to exceed .005% of the value of all taxable property in the district. Funds received from the tax must be held in a special fund and used only for the payment of auditing expenses. CliftonLarsonAllen currently provides audit services for the District Board. For 2023 basic audit services are doubling in cost due to inflationary and staffing pressures experienced by the audit firm.

Public Accounts Audit Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$24,262	\$34,157	\$39,874	\$41,343	\$62,447
Expenditure Totals	\$22,915	\$21,091	\$25,661	\$30,372	\$62,447

APPENDIX C - Fund Descriptions, continued

Illinois Municipal Retirement Fund

Purpose: Provide employees a secure retirement pension.

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 amount must be used only for this fund, per 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 rate, 5.92% for 2023.
- IMRF investment income on the preceding year’s retirement reserves.

IMRF automatically credits 7.5% interest annually to the District’s 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 actuarial required contribution (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.

For 2023, the IMRF employer contribution is significantly reduced because strong market performance in 2021 greatly increased District pension reserves, allowing for the reduction in the employer contribution rate.

IMRF Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$181,970	\$212,477	\$255,874	\$226,207	\$160,051
Expenditure Totals	\$155,202	\$183,582	\$182,328	\$188,015	\$160,051

Social Security Fund

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

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. Both the District and its employees make federally-mandated contributions for Social Security and Medicare taxes. 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.

Social Security Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$164,134	\$183,031	\$247,549	\$246,297	\$247,634
Expenditure Totals	\$172,187	\$179,949	\$201,372	\$233,651	\$247,634

APPENDIX C - Fund Descriptions, continued

Torts & Liability Insurance (Risk Management) Fund

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

Description: According to Illinois statute, the District may levy and collect a tax sufficient to pay tort settlements or judgements, unemployment, and worker’s compensation claims; Liability insurance for protecting the District, its employees, property damage or loss; and the costs of risk management.

CCFPD risk management and insurance are provided through the Park District Risk Management Agency (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 the shared commitment to solid risk management and count on PDRMA to provide value to their organizations. PDRMA programs and services are expressly for the park and recreation industry, including forest preserve districts. PDRMA Risk Management Consultants hold a variety of safety certifications and share their expertise with members to help them manage risks and to guide them during loss-related crises.

CCFPD Insurance Coverage Limits

Scope of Coverage	Coverage Dates	Limits Each Occurrence	Millions (000,000)
General Liability *Commercial liability *Occurrence	1/1/2023-12/31/2023	Bodily Injury and Property Damage	\$3
		Personal Injury	\$3
Automobile Liability	1/1/2023-12/31/2023	Bodily Injury and Property Damage	\$3
Workers' Compensation	1/1/2023-12/31/2023		Statutory
Employer's Liability	1/1/2023-12/31/2023		\$3
Liquor Liability	1/1/2023-12/31/2023		\$3

Liability and Compensation Insurance – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$142,516	\$172,342	\$340,389	\$390,623	\$754,763
Expenditure Totals	\$158,699	\$155,349	\$171,724	\$341,369	\$754,763

Museum Store Fund

Purpose: Extend the Museum experience through the sale of quality merchandise to Museum of the Grand Prairie patrons and friends.

Description: The Fund provides for merchandise retailing at the Museum of the Grand Prairie. Store sales are intended to enhance and extend the educational and inspirational value of the Museum visit, providing tangible reminders of this experience. Annually, store merchandise is updated to reflect not only the Museum experience, but also the wide natural and recreational opportunities within the District.

Museum Store Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$12,813	\$ 3,634	\$8,484	\$8,250	\$10,275
Expenditure Totals	\$10,572	\$20,287	\$5,702	\$8,250	\$10,275

APPENDIX C - Fund Descriptions, continued

Golf Course Fund

Purpose: Provide for the annual operating costs of the Lake of the Woods Golf Course.

Description: The Golf Fund provides for the annual operating costs for the Lake of the Woods Golf Course and Pro Shop. Operations include an 18-hole municipal golf course, a 9-hole par 3 course, driving range, indoor golf simulator, and support equipment.

Golf Course Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$773,159	\$911,273	\$898,779	\$886,984	\$1,055,691
Expenditure Totals	\$692,492	\$683,360	\$757,797	\$886,984	\$1,055,691

Capital Projects and Equipment Fund

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

Description: The Capital Projects Fund accounts for all District capital expenditures except safety hazard mitigation projects in the Torts and Liability Insurance Fund. Fund revenues include proceeds from bond sales, grants, donations, and transfers from other funds.

See Capital Program for 2023 capital projects detail.

Capital Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$548,346	\$613,360	\$1,458,333	\$1,016,856	\$5,083,167
Expenditure Totals	\$438,391	\$933,647	\$1,104,903	\$2,396,503	\$5,083,167

APPENDIX C - Fund Descriptions, continued

Land Acquisition Fund

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

Description: 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.

From 2008 to 2020 the District secured grants and donations to fund 88% of land acquisition costs. At the end of 2022, the District held \$134,172 remaining in corporate mitigation funding originally provided in 2017. The District seeks to leverage these mitigation funds and its land acquisition fund balance for securing grants to protect a larger portion of the Salt Fork River watershed.

Land Acquisition Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$5,843	\$523,252	\$ 119	\$960,710	\$974,210
Expenditure Totals	\$2,413	\$541,152	\$21,540	\$960,710	\$974,210

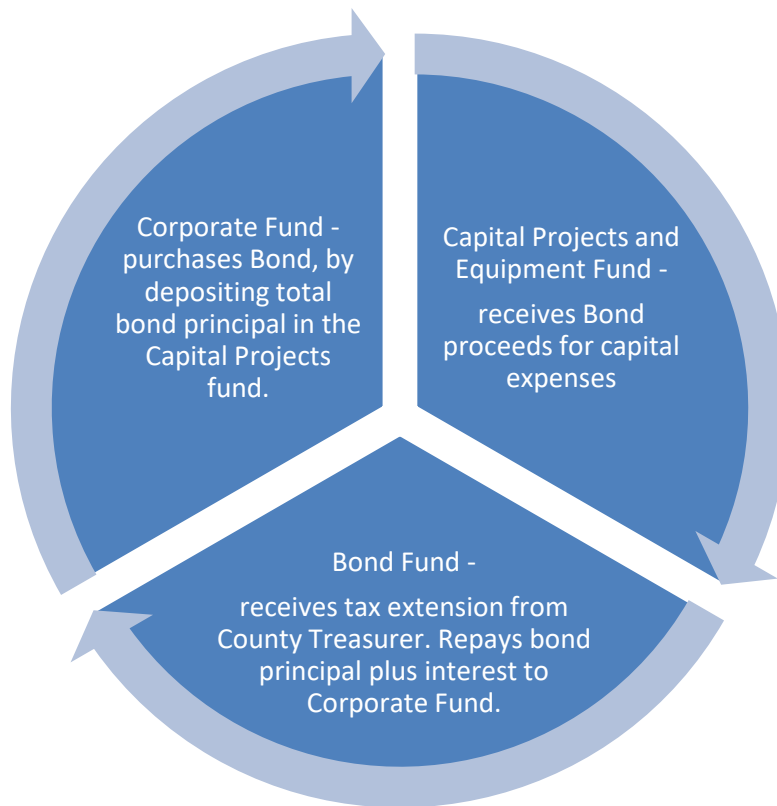
APPENDIX C - Fund Descriptions, continued

Debt Service (Bond) Fund

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

Description: Illinois statute permits districts to issue bonds up to but not exceeding the District’s debt service extension base. Absent voter approval via a referendum, the District may not issue limited tax bonds and notes beyond this base. Bond proceeds fund District capital projects not funded from other sources like grants, donations or transfers. The District’s bonded debt to begin 2023 will be \$254,267.

The District maximizes the use of its debt service extension by issuing and purchasing its own short-term two-year bond. The next internal bond purchase is expected in early 2024. These bond transfers and repayments may be depicted as follows:



Debt Service (Bond) Fund – 2019-2023 Financials

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Revenue Totals	\$232,617	\$242,664	\$247,477	\$253,213	\$265,606
Expenditure Totals	\$234,150	\$246,808	\$245,206	\$256,213	\$265,606

Appendix D - Administrative Support Services

Administrative support services costing for the District’s nine program areas are drawn from the four departments and four governmental funds listed below. Program budgeting is comprehensive, including all district costs, both those that are direct program costs, but also those for administrative and other support. This section outlines the entirety of these indirect costs for support services.

Departments

Funds

Administration

Audit

Marketing

Illinois Municipal Retirement

Planning & Construction

Liability and Risk Management

Volunteers

Social Security

Expense Trend	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Administration	\$ 554,099	\$ 561,891	\$ 1,070,304	\$ 1,020,223	\$ 1,176,482
Construction	\$ 202,328	\$ 223,438	\$ 219,179	\$ 240,353	\$ 259,123
Marketing	\$ 201,126	\$ 195,525	\$ 193,459	\$ 262,977	\$ 281,740
Planning	\$ 130,589	\$ 145,478	\$ 209,025	\$ 260,817	\$ 276,613
Volunteer	\$ 18,984	\$ 17,186	\$ 22,249	\$ 28,876	\$ 32,250
Audit	\$ 22,915	\$ 21,091	\$ 25,661	\$ 30,372	\$ 62,447
IMRF	\$ 155,202	\$ 183,582	\$ 182,328	\$ 188,014	\$ 160,051
Risk	\$ 158,827	\$ 131,971	\$ 171,724	\$ 340,892	\$ 754,763
Social Security	\$ 172,187	\$ 179,949	\$ 201,372	\$ 233,651	\$ 247,634
Support Totals	\$ 1,616,257	\$ 1,660,111	\$ 2,395,301	\$ 2,606,175	\$ 3,251,103

The **Administration Department** has three distinct sections: Executive Management, Business and Finance, and Human Resources and Risk Management:

Executive Management (EM) facilitates the execution of policies and long-range objectives as outlined by the District’s Board of Commissioners in its strategic plan and associated planning documents. The Executive Director leads the development of internal and external strategic initiatives, operational policies and procedures, and serves as a partner to the Forest Preserve Friends Foundation in development efforts to support Champaign County’s forest preserves.

The **Business and Finance (BF)** section prepares the District’s tax levy, bond and budget appropriation ordinances, the working budget, works with District auditors to prepare the annual audit, and monitors and reconciles District funds and bank/investment accounts, ensuring sufficient liquidity for all payments. All financial planning, transactions and reporting are handled through this section, including District purchasing and contracts.

The **Human Resources & Risk Management (HRRM)** section manages the District’s personnel recruitment, retention, training, and compensation; maintains and ensures compliance with District personnel policies, procedures, and programs; leads and coordinates the District’s safety and risk mitigation strategies; and fosters organizational excellence through timely training and employee development opportunities.

Appendix D - Administrative Support Services, continued



The **Planning and Construction Departments** 1) designs and ensures the maintenance of 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, and 2) provides major and minor construction services throughout all of the District properties and 3) assists other departments in the planning, estimating, and feasibility of future projects. Working with Planning and affected departments, Construction assists with specifications, design, and on-site

monitoring of contracted work.

The **Marketing Department** creates District publications and informational and promotional pieces, fields customer inquiries, manages facility rentals, communicates with the media, coordinates District special events, cultivates partnership opportunities, manages the District presence on social media, and oversees the District website.

The **Volunteer Department (VO)** recruits and engages volunteers in support of the District mission and operations. Volunteers may serve individually or in groups, large and small. The Volunteer Coordinator keeps records on volunteerism with the District, liaises with the Champaign County Master Naturalist program, and promotes and advertises District volunteer opportunities within the community.



Appendix E = CCFPD Five Year Capital Project Planning

2023 Capital Projects

	Description	Program	Budget
District	HVAC Replacements	Golf	\$ 30,000
District	Sign Replacement	Marketing/Site Operations	\$ 15,000
District	Hazard Tree Removal	Site Operations	\$ 35,000
GC	Back 9 Irrigation Head Replacement	Golf	\$ 90,000
GC	Front 9 Bunker Renovation	Golf	\$ 35,000
GC	Cart Path Renovation	Golf	\$ 7,500
GC	Install Automated Gate at Entrance	Golf, Site Operations	\$ 30,500
HL	Salt Fork Center Improvements	Facility Rentals	\$ 11,500
HL	Collins Pond Fishing Dock	Site Operations	\$ 11,500
HV	Canoe & Kayak Access	Site Operations	\$ 55,000
KRT	PH 3 Construction St. Joseph - Ogden	Site Operations	\$ 2,780,166
LOW	Elks Lake Amenity Improvements	Facility Rentals	\$ 25,000
LOW	Sealcoat Roads at Golf, Peninsula, Parking	Golf, Site Operations	\$ 275,000
LOW	P1 Accessible Parking	Site Operations	\$ 5,000
LOW	Discovery Garden Greenhouse	Botanical Garden, Education	\$ 750,000
LOW	Buffalo Trace Hydrology/Wetland	Natural Resources	\$ 5,000
LOW	Install Stream Barbs Near Covered Bridge	Site Operations, Natural Resources	\$ 320,000
LOW	Storm Shelter	Site Operations	\$ 10,000
LOW	LOW Spillway Renovation	Site Operations, Natural Resources	\$ 150,000
LOW	Replace Hawthorne and Hickory Shelters	Site Operations	\$ 30,000
LOW	Sangamon River Residence Improvements	Site Operations	\$ 40,000
MF	Renovate Activity Center Kitchen	Facility Rentals	\$ 16,000
MF	Willow Pond Fishing Access	Site Operations	\$ 10,000
MF	Shower House Improvements	Campground	\$ 12,000
MF	Willow Pond Restoration	Natural Resources	\$ 7,000
MF	Dark Sky Parking, Trail, and Viewing	Site Operations	\$ 588,000
MU	Renovate Blacksmith Exhibit	Education	\$ 40,000
RB	Sidewalk Repairs and Adjustments	Site Operations	\$ 10,000
		2023 Project Total =	\$ 5,394,166

Appendix E = CCFPD Five Year Capital Project Planning

2024 Capital Projects

Site	Description	Category	Cost Est
District	Native Plants, Trees, Seeds	Natural Resources	\$ 6,000
District	Integrated Pest Management	Natural Resources	\$ 8,000
District	Sign Replacement	Site Operations	\$ 10,000
District	Hazard Tree Removal	Site Operations	\$ 20,000
District	Solar Array	Site Operations	\$ 220,000
GC	Par 3 Irrigation Head Replacement	Golf	\$ 38,000
HL	ADA Sidewalk to Salt Fork Center	Facility Rentals	\$ 5,000
HL	Maple Grove Boat Launch Access	Site Operations	\$ 7,000
HL	Remove SFC Retaining Wall, Naturalize Lake Edge with Boulders & Rip Rap	Site Operations	\$ 35,000
HL	Nature Center Architecture and Engineering	Museum and Education	\$ 240,000
HQ	Renovate Existing Conference Room	Site Operations	\$ 15,000
KRT	Trail Surface Improvements	Site Operations	\$ 25,000
KRT	PH 3 Construction St. Joseph - Ogden	Site Operations	\$ 682,834
LOW	Accessible Parking	Site Operations	\$ 5,000
LOW	Renovate or Remove Riverview Retreat Center	Facility Rentals	\$ 35,000
LOW	Botanical Garden Rehab Irrigation System	Botanical Garden	\$ 80,000
LOW	Museum Sustainability	Museum and Education	\$ 750,000
LOW	Buffalo Trace OSLAD Project	Site Operations	\$ 800,000
LOW	Replace Retaining Wall at Covered Bridge	Site Operations	Needed
LOW	Upgrade Electrical Infrastructure	Site Operations	Needed
LOW	Museum Collections Floors	Museum and Education	\$ 12,000
LOW	Dark Sky Light Fixtures	Site Operations	\$ 15,000
LOW	Water Line Replacement	Site Operations	\$ 20,000
LOW	Replace LOW Pavilion Roof	Facility Rentals	\$ 85,000
MF	Row Crop to Forest Conversion - Trees	Natural Resources	\$ 10,000
MF	Automated Gates	Site Operations	\$ 50,000
MF	Sealcoat Roads	Site Operations	\$ 175,000
NR	Habitat Tree Removal	Natural Resources	\$ 15,000
RB	Canoe & Kayak Access	Site Operations	\$ 55,000
SR	Canoe & Kayak Access	Site Operations	\$ 55,000
MU	HVAC Replacements	Museum and Education	\$ 30,000
		2024 Project Total =	\$3,513,834

Appendix E = CCFPD Five Year Capital Project Planning

2025 Capital Projects

Site	Description	Category	Cost Est
District	HVAC Replacements	Site Ops/Facility Rentals	\$ 25,000
District	Native Plants, Trees, Seeds	Natural Resources	\$ 6,000
District	Integrated Pest Management	Natural Resources	\$ 8,000
District	Hazard Tree Removal	Site Operations	\$ 20,000
District	Habitat Tree Removal	Natural Resources	\$ 15,000
GC	Maintenance Shed Replacement	Golf	\$ 325,000
HL	Sealcoat Roads	Site Operations	\$ 200,000
HL	Replace Residence Roof	Site Operations	\$ 46,000
HL	Hydrology/Wetland Project	Natural Resources	\$ 60,000
HL	Prairie Species Enrichment	Natural Resources	\$ 60,000
HL	Nature Center Construction	Museum and Education	Needed
KRT	Trail Surface Improvements	Site Operations	\$ 25,000
LOW	Replace HQ Carpet	Site Operations	\$ 17,250
LOW	Gazebo Roof and Seat Wall	Botanical Garden	\$ 20,000
LOW	Accessible Parking	Site Operations	\$ 5,000
LOW	Replace Play Structure	Site Operations	\$ 50,000
LOW	Bike Path Maintenance A	Site Operations	\$ 165,000
LOW	LOW Pavilion Kitchen, Bathroom, & Storage	Facility Rentals	\$ 30,000
LOW	Accessible Parking	Site Operations	\$ 5,000
LOW	Replace Buffalo Trace Restroom Roof	Site Operations	\$ 10,000
LOW	Water Line Replacement	Site Operations	\$ 20,000
MF	Willow Pond Recreation Amenities	Campground	\$ 20,000
MF	Replace Amphitheater	Site Operations	\$ 20,000
LOW	Izaak Walton Cabin Deck	Facility Rentals	\$ 12,000
		2025 Project Total =	\$ 1,164,250

Appendix E = CCFPD Five Year Capital Project Planning

2026 Capital Projects

Site	Description	Category	Cost Est
District	HVAC Replacements	Facility Rentals	\$ 25,000
District	Native Plants, Trees, Seeds	Natural Resources	\$ 6,000
District	Integrated Pest Management	Natural Resources	\$ 8,000
District	Sign Replacement	Marketing/Education/Sites	\$ 10,000
District	Hazard Tree Removal	Site Operations	\$ 25,000
HL	Dam and Shoreline Improvements	Site Operations	\$ 15,000
HL	Canoe & Kayak Access	Site Operations	\$ 55,000
HL	Nature Center Construction	Museum and Education	Needed
KRT	Trail Surface Improvements	Site Operations	\$ 25,000
LOW	Bike Path Maintenance B	Site Operations	\$ 145,000
LOW	Stidham Woods Restoration	Natural Resources	\$ 34,000
LOW	Accessible Parking	Site Operations	\$ 5,000
LOW	Water Line Replacement	Site Operations	\$ 20,000
MF	Shower House and Activity Center Siding	Facility Rentals/Camping	Needed
MF	Maintenance Shed Replacement	Site Operations	\$ 375,000
MF	Replace Playground	Campground	\$ 80,000
MF	Prairie Species Enrichment	Natural Resources	\$ 54,000
NR	Habitat Tree Removal	Natural Resources	\$ 15,000
RB	Sealcoat Roads	Site Operations	\$ 90,000
RB	Repair Sunset Lake Drainage System	Site Operations	Needed
		2026 Project Total =	\$ 987,000

Appendix E = CCFPD Five Year Capital Project Planning

2027 Capital Projects

Site	Description	Category	Cost Est
District	HVAC Replacements	Site Operations	\$ 25,000
District	Habitat Tree Removal	Natural Resources	\$ 15,000
District	Native Plants, Trees, Seeds	Natural Resources	\$ 6,000
District	Integrated Pest Management	Natural Resources	\$ 8,000
District	Sign Replacement	Marketing-Site Operations	\$ 10,000
District	Hazard Tree Removal	Site Operations	\$ 20,000
GC	Cart Path Improvements/Expansion	Golf	\$ 25,000
HL	Canoe & Kayak Access	Site Operations	\$ 55,000
KRT	Trail Surface Improvements	Site Operations	\$ 25,000
LOW	Sealcoat Roads at Location TBD	Site Operations	\$ 250,000
LOW	Renovate or Remove Sycamore Hollow Shelter	Facility Rentals	\$ 35,000
MF	Replace Playground	Site Operations	\$ 100,000
		2027 Project Total =	\$ 574,000

Champaign County Forest Preserve District - 2023 Pay Scale

Grade	Job Title	Department	Annual (Based on 1.0 FTE)			Hourly Rate		
			Min	Mid	Max	Min	Mid	Max
Directors and Senior Managers								
11	Deputy Executive Director	Administration	\$82,656	\$99,187	\$115,718	\$39.74	\$47.69	\$55.63
10	Director of Business & Finance	Administration	\$71,875	\$86,250	\$100,625	\$34.56	\$41.47	\$48.38
10	Director of Museum & Education	Museum & Education	\$71,875	\$86,250	\$100,625	\$34.56	\$41.47	\$48.38
9	Construction Manager	Construction	\$62,500	\$75,000	\$87,500	\$30.05	\$36.06	\$42.07
9	Director of Natural Resources	Natural Resources	\$62,500	\$75,000	\$87,500	\$30.05	\$36.06	\$42.07
9	Planning Director	Planning	\$62,500	\$75,000	\$87,500	\$30.05	\$36.06	\$42.07
9	Golf Course General Manager	Pro Shop	\$62,500	\$75,000	\$87,500	\$30.05	\$36.06	\$42.07
9	Site Superintendent	HL, LW, MF	\$62,500	\$75,000	\$87,500	\$30.05	\$36.06	\$42.07
Supervisors and Advanced Technical								
8	Assistant Director of Business & Finance	Administration	\$54,050	\$66,165	\$78,281	\$25.99	\$31.81	\$37.63
8	Curator of Collections & Exhibits	Museum & Education	\$54,050	\$66,165	\$78,281	\$25.99	\$31.81	\$37.63
8	Youth Programs Manager	Museum & Education	\$54,050	\$66,165	\$78,281	\$25.99	\$31.81	\$37.63
8	Public Programs Manager	Museum & Education	\$54,050	\$66,165	\$78,281	\$25.99	\$31.81	\$37.63
8	HR Manager	Administration	\$54,050	\$66,165	\$78,281	\$25.99	\$31.81	\$37.63
8	Marketing Manager	Public Relations	\$54,050	\$66,165	\$78,281	\$25.99	\$31.81	\$37.63
7	Assistant Site Superintendent	HL, LW, MF	\$47,000	\$57,535	\$68,070	\$22.60	\$27.66	\$32.73
7	Garden & Trails Supervisor	Botanical Gardens	\$47,000	\$57,535	\$68,070	\$22.60	\$27.66	\$32.73
7	Education Program Specialist II	Museum & Education	\$47,000	\$57,535	\$68,070	\$22.60	\$27.66	\$32.73
7	Golf Course Superintendent	Golf	\$47,000	\$57,535	\$68,070	\$22.60	\$27.66	\$32.73
7	Grants and Development Officer	Administration	\$47,000	\$57,535	\$68,070	\$22.60	\$27.66	\$32.73
7	Head Golf Professional	Pro Shop	\$47,000	\$57,535	\$68,070	\$22.60	\$27.66	\$32.73
7	Natural Resources Specialist	Natural Resources	\$47,000	\$57,535	\$68,070	\$22.60	\$27.66	\$32.73
Administrative and Technical								
6	Assistant Golf Course Superintendent	Golf	\$36,750	\$44,987	\$53,225	\$17.67	\$21.63	\$25.59
6	Leadership in Conservation Fellow	Administration	\$36,750	\$44,987	\$53,225	\$17.67	\$21.63	\$25.59
6	Construction Worker II	Construction	\$36,750	\$44,987	\$53,225	\$17.67	\$21.63	\$25.59
6	HR Assistant/Risk Management Coordinator	Administration	\$36,750	\$44,987	\$53,225	\$17.67	\$21.63	\$25.59
6	Maintenance Worker III	HL, LW, MF	\$36,750	\$44,987	\$53,225	\$17.67	\$21.63	\$25.59
6	Natural Resources Technician	Natural Resources	\$36,750	\$44,987	\$53,225	\$17.67	\$21.63	\$25.59
5	Assistant Golf Course Professional	Golf	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Construction Worker I	Construction	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Marketing Specialist	Public Relations	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Planning Assistant	Planning	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Education Program Specialist I	Museum & Education	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37

5	Equipment Technician	Golf	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Landscape/Garden Worker II	Botanical Gardens	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Maintenance Worker II	HL, LW, MF	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Public Program Specialist	Museum & Education	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Registrar	Museum & Education	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
5	Volunteer Coordinator	Volunteers	\$35,000	\$42,845	\$50,690	\$16.83	\$20.60	\$24.37
Administrative and Seasonal/Part Time								
4	Administrative Assistant	Public Relations	\$28,894	\$35,371	\$41,848	\$15.05	\$18.43	\$21.80
4	Garden Program Specialist	Museum & Education	\$28,894	\$35,371	\$41,848	\$15.05	\$18.43	\$21.80
4	Interpretive Naturalist	Museum & Education	\$28,894	\$35,371	\$41,848	\$15.05	\$18.43	\$21.80
4	Fundraising & Accounts Payable Assistant	Administration	\$28,894	\$35,371	\$41,848	\$15.05	\$18.43	\$21.80
3	Activity Coordinantor	Museum & Education	\$27,518	\$33,687	\$39,855	\$14.33	\$17.55	\$20.76
3	Customer Service Retail Associate	Museum & Education	\$27,518	\$33,687	\$39,855	\$14.33	\$17.55	\$20.76
3	IT Technician	Administration	\$27,518	\$33,687	\$39,855	\$14.33	\$17.55	\$20.76
2	Campground Host - Clerical	Middle Fork	\$26,208	\$32,082	\$37,957	\$13.65	\$16.71	\$19.77
2	Campground Host - Maintenance	Middle Fork	\$26,208	\$32,082	\$37,957	\$13.65	\$16.71	\$19.77
2	Custodian	Museum & Education	\$26,208	\$32,082	\$37,957	\$13.65	\$16.71	\$19.77
2	Office Assistant	Museum & Education	\$26,208	\$32,082	\$37,957	\$13.65	\$16.71	\$19.77
2	Landscape/Garden Maintenance Worker I	Botanical Gardens	\$26,208	\$32,082	\$37,957	\$13.65	\$16.71	\$19.77
2	Maintenance Worker I	HL, LW, MF	\$26,208	\$32,082	\$37,957	\$13.65	\$16.71	\$19.77
2	Seasonal Construction Worker	Construction	\$26,208	\$32,082	\$37,957	\$13.65	\$16.71	\$19.77
1	Boat Rental Attendant	LOW	\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83
1	Day Camp Educator	Museum & Education	\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83
1	Golf Starter/Ranger	Pro Shop	\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83
1	Intern		\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83
1	Natural Resources Seasonal	Natural Resources	\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83
1	Pro Shop Cashier	Pro Shop	\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83
1	Seasonal Naturalist	Museum & Education	\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83
1	Snack Bar/Cart Attendant	Pro Shop	\$24,960	\$30,555	\$36,150	\$13.00	\$15.92	\$18.83

APPENDIX G - Full-Time Equivalent Employees 2016-2023

Administration								
<i>Current Positions</i>								
Position Title	<i>Budgeted</i>					2021	2022	2023
	2016	2017	2018	2019	2020			
Executive Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of Business & Finance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director of Business & Finance	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
HR Manager	1.00	1.00	1.00	0.94	1.00	1.00	1.00	1.00
HR Asst/Risk Management Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Grants & Development Officer	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Fundraising & Finance Assistant	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Leadership in Conservation Fellow	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
<i>Historical Positions</i>								
Financial Assistant	0.48	0.48	0.48	0.48	0.63	0.00	0.00	0.00
Executive Deputy Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Grants Coordinator	0.00	0.00	0.00	0.48	0.52	0.00	0.00	0.00
Accounts Payable Clerk	0.60	0.60	0.60	0.49	0.48	0.48	0.00	0.00
IT Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.48	0.00
Administrative Assistant - Donor Development	0.00	0.48	0.48	0.48	0.50	0.48	0.00	0.00
Totals	7.55	8.03	8.03	6.82	7.27	6.95	8.48	8.00

Botanical Gardens								
<i>Current Positions</i>								
Position Title	<i>Budgeted</i>					2021	2022	2023
	2016	2017	2018	2019	2020			
Gardens and Trails Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Landscape/Garden Worker II/III	0.00	0.00	0.00	0.00	0.00	0.85	2.00	2.00
Seasonal Landscape/Garden Workers	2.10	1.59	1.90	1.90	1.90	1.90	1.90	1.95
<i>Historical Positions</i>								
Assistant Site Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Totals	2.10	1.59	1.90	1.90	1.90	2.75	3.90	3.95

Construction								
<i>Current Positions</i>								
Position Title	<i>Budgeted</i>					2021	2022	2023
	2016	2017	2018	2019	2020			
Construction Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Construction Worker II	1.85	2.00	2.00	1.81	2.00	2.00	2.00	2.00
Construction Worker I	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
<i>Historical Positions</i>								
Seasonal Construction Workers	0.48	0.00	0.48	0.00	0.00	0.00	0.00	0.00
Totals	3.32	3.00	3.48	3.81	4.00	4.00	4.00	4.00

Golf Course								
<i>Current Positions</i>								
Position Title	<i>Budgeted</i>					2021	2022	2023
	2016	2017	2018	2019	2020			
Golf Course Superintendent	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Assistant Golf Course Superintendent	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Equipment Technician	0.00	0.00	0.00	0.80	0.78	0.78	1.00	1.00
Seasonal Golf Course Maintenance Workers	2.48	2.87	2.08	1.51	2.53	2.53	2.79	2.61
<i>Historical Positions</i>								
Director of Golf	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Totals	5.48	5.87	5.08	4.31	5.31	5.31	5.79	5.61

APPENDIX G - Full-Time Equivalent Employees 2016-2023

Homer Lake								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
HL Site Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HL Asst. Site Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.10	0.48	0.48	0.73	1.31	1.46	1.46
Seasonal Maintenance Workers	0.72	0.39	1.24	1.20	1.30	1.33	1.07	1.07
<i>Historical Positions</i>								
Maintenance Worker I	0.48	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Totals	3.72	3.49	3.72	3.67	4.03	4.63	4.52	4.52

Lake of the Woods								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
LW Site Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
LW Asst. Site Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	3.80	3.80	3.80	3.80	4.79	4.80	3.80	4.00
Maintenance Worker I	1.41	1.23	0.71	0.95	1.38	0.96	0.48	0.78
Seasonal Workers	0.55	0.68	0.57	1.16	0.63	1.19	1.56	1.80
Totals	7.76	7.70	7.08	7.92	8.80	8.95	7.84	8.58

Middle Fork								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
MF Site Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MF Asst. Site Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I/II/III	1.00	1.00	1.00	1.81	2.00	2.00	2.00	2.00
MF Seasonal Positions	0.87	1.30	1.58	1.58	1.49	1.78	1.50	1.72
Totals	3.87	4.30	4.58	5.39	5.49	5.78	5.50	5.72

Museum & Education								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
Director of Museum & Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Curator of Collections and Exhibits	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Registrar	0.46	0.46	0.46	0.46	0.46	0.48	0.67	0.67
Public Programs Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Youth Programs Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Education Program Specialist II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Education Program Specialist I	0.28	0.28	0.28	0.28	0.28	0.25	0.36	0.36
Garden Program Specialist	0.39	0.41	0.24	0.36	0.36	0.32	0.32	0.32
Public Program Specialist	0.75	1.75	0.75	0.80	1.00	1.00	1.00	1.00
Office Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.37	0.42
Custodian	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
Customer Service Retail Associate	1.32	1.32	1.32	1.32	1.32	1.30	1.75	1.44
Interpretive Naturalist	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Museum Intern	0.00	0.19	0.19	0.19	0.19	0.28	0.23	0.35
Seasonal Positions	1.06	0.98	0.84	0.98	0.95	0.96	1.41	1.13
Totals	10.26	11.39	10.08	10.39	10.56	10.58	12.10	12.69

APPENDIX G - Full-Time Equivalent Employees 2016-2023

Natural Resources								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
Director of Natural Resources	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
NR Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
NR Technician	3.00	2.00	2.00	2.81	3.00	3.00	3.00	3.00
Seasonal NR Technician	0.59	0.38	0.66	0.37	0.38	0.46	0.46	0.46
Totals	4.59	4.38	4.66	5.18	5.38	5.46	5.46	5.46

Planning								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
Deputy Executive Director	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Planning Director	0.00	0.00	0.00	0.00	0.96	1.00	1.00	1.00
Planning Assistant	0.00	0.00	0.00	0.19	0.20	0.00	1.00	1.00
<i>Historical Positions</i>								
Planning Director/Director of PN & Ops	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Special Projects Coordinator	1.00	1.00	1.00	1.00	0.18	0.00	0.00	0.00
Totals	2.00	2.00	2.00	2.19	2.34	2.00	3.00	3.00

Marketing								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
Marketing Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Marketing Specialist	0.48	0.48	0.00	0.00	0.00	0.00	1.00	1.00
Totals	2.48	2.48	2.00	2.00	2.00	2.00	3.00	3.00

Pro Shop								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
Golf Manager	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Golf Professional	0.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00
Assistant Golf Professional	0.90	1.67	1.63	1.83	0.88	0.85	0.87	0.87
Seasonal Positions	2.39	3.19	2.35	1.71	2.26	3.14	3.10	3.48
Snack Bar & Beverage Cart (seasonal)	1.33	1.33	1.05	1.19	0.97	0.67	1.00	0.86
<i>Historical Positions</i>								
Pro Shop Attendant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pro Shop Manager/Head Golf Professional	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Manager/Outing Coordinator	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals	6.63	9.19	6.03	5.73	6.10	6.66	6.97	7.21

Volunteers								
<i>Current Positions</i>								
Position Title	2016	2017	2018	2019	2020	2021	2022	2023
Volunteer Coordinator	0.48	0.48	0.45	0.45	0.52	0.48	0.63	0.63
Totals	0.48	0.48	0.45	0.45	0.52	0.48	0.63	0.63

All Positions	<i>Budgeted</i>							
Total FTE	60.24	63.91	59.09	59.76	63.71	65.56	71.19	72.36

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE					0	
General						
REVENUES						
Reserve						
General						
01-00-40-00-0000	Prior Year Reserves	638,520	0	0	0	(100%)
01-00-40-00-0002	2022 Bond Purchase	252,000	0	0	0	(100%)
TOTAL General		890,520	0	0	0	(100%)
TOTAL Reserve		890,520	0	0	0	(100%)
TOTAL REVENUES: General		890,520	0	0	0	(100%)
Administration						
REVENUES						
Taxes						
General						
01-01-41-00-4101	Property Taxes	848,024	449,324	864,525	950,795	12%
01-01-41-00-4102	Personal Prop Replacement Tax	225,393	332,057	596,181	469,836	108%
01-01-41-00-4103	TIFs PILOTs other Taxes	17,500	1,733	22,500	25,233	44%
TOTAL General		1,090,917	783,114	1,483,206	1,445,864	32%
TOTAL Taxes		1,090,917	783,114	1,483,206	1,445,864	32%
Grants						
General						
01-01-44-00-4004	COVID Relief Fund Assist Grant	0	8,137	8,137	0	0%
TOTAL General		0	8,137	8,137	0	0%
TOTAL Grants		0	8,137	8,137	0	0%
Grants & Donations						
Private						
01-01-48-52-0000	Foundation Contributions	2,000	0	0	0	(100%)
TOTAL Private		2,000	0	0	0	(100%)
Foundation						
01-01-48-53-0000	Diversity Equity and Inclusion	20,000	0	0	10,000	(50%)
01-01-48-53-5000	Foundation Staff Support	0	0	0	37,214	0%
TOTAL Foundation		20,000	0	0	47,214	136%
TOTAL Grants & Donations		22,000	0	0	47,214	114%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Administration						
Miscellaneous Revenues						
General						
01-01-49-00-4200	Interest Income	2,500	7,467	29,200	35,000	300%
01-01-49-00-4250	Miscellaneous Revenues	300	1,792	2,100	2,000	566%
TOTAL General		2,800	9,259	31,300	37,000	221%
Transfers						
01-01-49-99-9090	Debt Service Transfer	251,358	0	243,232	259,353	3%
TOTAL Transfers		251,358	0	243,232	259,353	3%
TOTAL Miscellaneous Revenues		254,158	9,259	274,532	296,353	16%
TOTAL REVENUES: Administration		1,367,075	800,510	1,765,875	1,789,431	30%
Marketing						
REVENUES						
Taxes						
General						
01-02-41-00-4101	Property Taxes	255,975	131,310	252,654	262,427	2%
TOTAL General		255,975	131,310	252,654	262,427	2%
TOTAL Taxes		255,975	131,310	252,654	262,427	2%
User Fees						
Events & Programs						
01-02-42-13-4320	Freedom Fest Fees	2,000	5,889	5,889	6,000	200%
TOTAL Events & Programs		2,000	5,889	5,889	6,000	200%
TOTAL User Fees		2,000	5,889	5,889	6,000	200%
Gifts & Donations						
Events & Programs						
01-02-48-13-4320	Freedom Fest Sponsorships	5,000	1,425	4,925	5,000	0%
TOTAL Events & Programs		5,000	1,425	4,925	5,000	0%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Marketing						
Gifts & Donations						
--- UNDEFINED CODE ---						
01-02-48-53-5000	Foundation Staff Support	0	0	0	12,347	0%

TOTAL --- UNDEFINED CODE ---		0	0	0	12,347	0%
TOTAL Gifts & Donations		5,000	1,425	4,925	17,347	246%
TOTAL REVENUES: Marketing		262,975	138,624	263,468	285,774	8%
Lake of the Woods FP						
REVENUES						
Taxes						
General						
01-03-41-00-4101	Property Taxes	408,356	209,483	403,057	418,648	2%

TOTAL General		408,356	209,483	403,057	418,648	2%
TOTAL Taxes		408,356	209,483	403,057	418,648	2%
User Fees						
Pavilions						
01-03-42-11-4600	Boat Rentals	5,600	3,413	8,795	10,000	78%
01-03-42-11-4900	Lake of the Woods P1 Pavilion	22,000	14,411	26,611	25,000	13%
01-03-42-11-4905	Elk's Lake P2 Pavilion	20,500	14,000	23,800	20,500	0%
01-03-42-11-4910	Lake View Shelter	1,600	640	1,200	1,200	(25%)
01-03-42-11-4915	Sycamore Hollow Shelter	1,200	540	1,180	1,200	0%
01-03-42-11-4920	Izaak Walton Cabin	6,000	2,700	6,390	6,000	0%
01-03-42-11-4925	Riverview Retreat Center	2,700	2,320	4,150	3,000	11%
01-03-42-11-4930	Rotary Hill Shelter	5,100	3,040	6,370	6,000	17%
01-03-42-11-4935	River Bend Shelter	400	140	140	200	(50%)

TOTAL Pavilions		65,100	41,204	78,636	73,100	12%
TOTAL User Fees		65,100	41,204	78,636	73,100	12%
Miscellaneous Revenues						
General						
01-03-49-00-4250	Recycling & Miscellaneous	1,000	275	675	800	(20%)

TOTAL General		1,000	275	675	800	(20%)
TOTAL Miscellaneous Revenues		1,000	275	675	800	(20%)
TOTAL REVENUES: Lake of the Woods FP		474,456	250,962	482,368	492,548	3%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Middle Fork Forest Preserve						
REVENUES						
Taxes						
General						
01-06-41-00-4101	Property Taxes	293,444	150,533	289,636	300,840	2%
TOTAL General		293,444	150,533	289,636	300,840	2%
TOTAL Taxes		293,444	150,533	289,636	300,840	2%
User Fees						
Pavilions						
01-06-42-11-4941	Activity Center	6,000	2,750	6,250	6,500	8%
TOTAL Pavilions		6,000	2,750	6,250	6,500	8%
Camping						
01-06-42-12-4940	Camping Fees	85,000	48,030	100,800	95,000	11%
TOTAL Camping		85,000	48,030	100,800	95,000	11%
TOTAL User Fees		91,000	50,780	107,050	101,500	11%
Merchandise & Sales						
Camping						
01-06-47-12-4950	Ice Cream	200	35	105	200	0%
01-06-47-12-4951	Ice	1,500	588	2,000	2,000	33%
01-06-47-12-4952	Worms	125	37	195	200	60%
01-06-47-12-4955	Firewood	5,000	2,479	8,250	7,500	50%
TOTAL Camping		6,825	3,139	10,550	9,900	45%
TOTAL Merchandise & Sales		6,825	3,139	10,550	9,900	45%
Miscellaneous Revenues						
General						
01-06-49-00-4250	Recycling & Miscellaneous	200	0	0	0	(100%)
TOTAL General		200	0	0	0	(100%)
TOTAL Miscellaneous Revenues		200	0	0	0	(100%)
TOTAL REVENUES: Middle Fork Forest Preserve		391,469	204,452	407,236	412,240	5%
Homer Lake Forest Preserve						
REVENUES						

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Homer Lake Forest Preserve						
Taxes						
General						
01-07-41-00-4101	Property Taxes	282,479	144,908	278,814	289,599	2%
TOTAL General		282,479	144,908	278,814	289,599	2%
TOTAL Taxes		282,479	144,908	278,814	289,599	2%
User Fees						
Pavilions						
01-07-42-11-4970	Walnut Hill Shelter	5,000	2,000	3,340	5,000	0%
01-07-42-11-4975	Salt Fork Center	25,000	17,400	28,550	27,000	8%
TOTAL Pavilions		30,000	19,400	31,890	32,000	6%
TOTAL User Fees		30,000	19,400	31,890	32,000	6%
Miscellaneous Revenues						
General						
01-07-49-00-4250	Recycling & Miscellaneous	200	367	400	500	150%
TOTAL General		200	367	400	500	150%
TOTAL Miscellaneous Revenues		200	367	400	500	150%
TOTAL REVENUES: Homer Lake Forest Preserve		312,679	164,675	311,104	322,099	3%
Museum and Education						
REVENUES						
Taxes						
General						
01-08-41-00-4101	Property Taxes	423,084	217,037	417,594	0	(100%)
TOTAL General		423,084	217,037	417,594	0	(100%)
TOTAL Taxes		423,084	217,037	417,594	0	(100%)
User Fees						
Events & Programs						
01-08-42-13-4300	Museum School Programs	2,000	130	1,200	0	(100%)
01-08-42-13-4305	Museum Summer Camps	300	1,340	1,370	0	(100%)
01-08-42-13-4310	Museum Public Programs	300	1,009	1,380	0	(100%)
TOTAL Events & Programs		2,600	2,479	3,950	0	(100%)
TOTAL User Fees		2,600	2,479	3,950	0	(100%)

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Museum and Education						
Grants						
Federal						
01-08-44-50-4484	Smithsonian NMAAHC	0	11,284	11,535	0	0%
TOTAL Federal		0	11,284	11,535	0	0%
State						
01-08-44-51-4481	ISHRAB Grant	2,000	0	4,158	0	(100%)
01-08-44-51-4482	Looking for Lincoln Grant	200	0	375	0	(100%)
01-08-44-51-4485	IHC Activate History	0	0	500	0	0%
TOTAL State		2,200	0	5,033	0	(100%)
TOTAL Grants		2,200	11,284	16,568	0	(100%)
Donations & Contributions						
Private						
01-08-48-52-4800	Donations on Site	2,000	1,581	4,350	0	(100%)
TOTAL Private		2,000	1,581	4,350	0	(100%)
Forest Preserve Friends Fndtn						
01-08-48-53-4801	Foundation Contributions	2,400	0	3,443	0	(100%)
TOTAL Forest Preserve Friends Fndtn		2,400	0	3,443	0	(100%)
TOTAL Donations & Contributions		4,400	1,581	7,793	0	(100%)
TOTAL REVENUES: Museum and Education		432,284	232,381	445,905	0	(100%)
Homer Lake Interpretive Center						
REVENUES						
Taxes						
General						
01-09-41-00-4101	Property Taxes	248,240	127,344	245,019	0	(100%)
TOTAL General		248,240	127,344	245,019	0	(100%)
TOTAL Taxes		248,240	127,344	245,019	0	(100%)

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Homer Lake Interpretive Center						
User Fees						
Events & Programs						
01-09-42-13-4300	HLIC School Programs	5,000	593	2,215	0	(100%)
01-09-42-13-4305	HLIC Summer Camps	7,630	3,545	3,615	0	(100%)
01-09-42-13-4310	HLIC Public Programs	1,615	705	1,275	0	(100%)
01-09-42-13-4330	HLIC Earth Skills	3,000	0	0	0	(100%)
01-09-42-13-4331	HLIC Migration Festival	300	0	0	0	(100%)
01-09-42-13-4333	HLIC Wilderness Living Skills	4,000	0	3,600	0	(100%)
TOTAL Events & Programs		21,545	4,843	10,705	0	(100%)
TOTAL User Fees		21,545	4,843	10,705	0	(100%)
Donations & Contributions						
Forest Preserve Friends Fndtn						
01-09-48-53-4801	Education Programs	500	0	0	0	(100%)
TOTAL Forest Preserve Friends Fndtn		500	0	0	0	(100%)
TOTAL Donations & Contributions		500	0	0	0	(100%)
Miscellaneous Revenues						
General						
01-09-49-00-4250	Miscellaneous Revenues	0	1	1	0	0%
TOTAL General		0	1	1	0	0%
TOTAL Miscellaneous Revenues		0	1	1	0	0%
TOTAL REVENUES: Homer Lake Interpretive Center		270,285	132,188	255,725	0	(100%)
Volunteers						
REVENUES						
Taxes						
General						
01-18-41-00-4101	Property Taxes	26,964	13,832	26,614	27,644	2%
TOTAL General		26,964	13,832	26,614	27,644	2%
TOTAL Taxes		26,964	13,832	26,614	27,644	2%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Volunteers						
Grants						
FPPF						
01-18-44-53-4449	Nature Conservancy	1,912	0	0	0	(100%)
TOTAL FPPF		1,912	0	0	0	(100%)
TOTAL Grants		1,912	0	0	0	(100%)
TOTAL REVENUES: Volunteers		28,876	13,832	26,614	27,644	(4%)
Museum and Education						
REVENUES						
Taxes						
General						
01-89-41-00-4101	Property Taxes	0	0	0	729,321	0%
TOTAL General		0	0	0	729,321	0%
TOTAL Taxes		0	0	0	729,321	0%
User Fees						
Public Programs						
01-89-42-06-4310	Public Program User Fees	0	0	0	5,650	0%
TOTAL Public Programs		0	0	0	5,650	0%
Youth Programs						
01-89-42-07-4300	Youth Program User Fees	0	0	0	3,000	0%
01-89-42-07-4305	Youth Camp User Fees	0	0	0	7,760	0%
TOTAL Youth Programs		0	0	0	10,760	0%
TOTAL User Fees		0	0	0	16,410	0%
Grants						
Federal						
01-89-44-50-4484	Smithsonian Grant	0	0	0	11,285	0%
TOTAL Federal		0	0	0	11,285	0%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Museum and Education						
Grants						
State						
01-89-44-51-4482	Looking for Lincoln Grant	0	0	0	500	0%
TOTAL State		0	0	0	500	0%
TOTAL Grants		0	0	0	11,785	0%
Contributions						
Private						
01-89-48-52-4800	Gifts & Donations	0	0	0	3,000	0%
TOTAL Private		0	0	0	3,000	0%
Foundation						
01-89-48-53-4801	Foundation Contributions	0	0	0	20,151	0%
TOTAL Foundation		0	0	0	20,151	0%
TOTAL Contributions		0	0	0	23,151	0%
TOTAL REVENUES: Museum and Education		0	0	0	780,667	0%
Administration						
EXPENSES						
Compensation						
Salary & Wages						
01-01-50-00-5000	Full-Time Personnel	469,324	215,777	465,242	540,902	15%
01-01-50-00-5010	Part-Time Personnel	16,430	0	0	0	(100%)
01-01-50-00-5099	Compensation Contingency	50,000	0	0	94,602	89%
TOTAL Salary & Wages		535,754	215,777	465,242	635,504	18%
Benefits						
01-01-50-01-5030	Health Insurance	50,688	21,444	40,496	42,888	(15%)
01-01-50-01-5031	Health Reimbursement	47,000	9,736	32,510	49,000	4%
01-01-50-01-5040	Dental Insurance	1,815	756	1,512	2,372	30%
01-01-50-01-5050	Life Insurance	216	103	189	378	75%
TOTAL Benefits		99,719	32,039	74,707	94,638	(5%)
TOTAL Compensation		635,473	247,816	539,949	730,142	14%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Administration						
Commodities & Supplies						
General						
01-01-51-00-5101	Supplies	11,328	3,200	7,250	13,618	20%
01-01-51-00-5120	Gasoline	250	393	875	1,000	300%
01-01-51-00-5190	Uniforms	300	0	300	400	33%
TOTAL General		11,878	3,593	8,425	15,018	26%
TOTAL Commodities & Supplies		11,878	3,593	8,425	15,018	26%
Utilities						
General						
01-01-52-00-5130	Heating Fuel	3,000	1,789	3,000	3,500	16%
01-01-52-00-5210	Electric	4,500	1,209	3,400	4,600	2%
01-01-52-00-5220	Telephone	8,700	4,167	8,334	8,400	(3%)
01-01-52-00-5240	Connectivity & IT Services	30,600	17,952	30,093	35,000	14%
TOTAL General		46,800	25,117	44,827	51,500	10%
TOTAL Utilities		46,800	25,117	44,827	51,500	10%
Other Services						
General						
01-01-53-00-5201	Contractual/Professional	22,570	13,700	24,350	59,125	161%
01-01-53-00-5204	Commissioner Travel Conference	13,009	7,566	15,132	14,763	13%
01-01-53-00-5305	Legal Advertising	1,500	274	725	1,000	(33%)
01-01-53-00-5400	Grant Fees	2,659	5,000	5,000	5,000	88%
TOTAL General		39,738	26,540	45,207	79,888	101%
Human Resources						
01-01-53-04-5330	HR Contractual Services	28,447	15,048	30,650	31,122	9%
01-01-53-04-5331	Employment Advertising	3,300	1,884	2,000	3,000	(9%)
01-01-53-04-5332	District Training&Recognition	16,950	5,833	7,500	15,804	(6%)
01-01-53-04-5333	HR Conferences Dues Workshops	1,348	721	1,070	1,839	36%
01-01-53-04-5334	Diversity, Equity & Inclusion	20,000	0	800	20,000	0%
TOTAL Human Resources		70,045	23,486	42,020	71,765	2%
Training						
01-01-53-05-5205	Conferences/Dues/Workshops	14,204	3,754	8,875	17,296	21%
TOTAL Training		14,204	3,754	8,875	17,296	21%
TOTAL Other Services		123,987	53,780	96,102	168,949	36%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Administration						
Maintenance & Equipment						
General						
01-01-55-00-5500	Facility Maintenance	0	0	0	0	0%
01-01-55-00-5505	Small Equipment	8,800	0	8,800	0	(100%)
01-01-55-00-5510	Equipment Repair & Parts	1,500	354	1,500	1,500	0%
01-01-55-00-5520	Technology Fund	172,200	27,300	138,504	197,760	14%
01-01-55-00-5530	eBay Equipment Fund	0	79	0	0	0%
TOTAL General		182,500	27,733	148,804	199,260	9%
TOTAL Maintenance & Equipment		182,500	27,733	148,804	199,260	9%
Miscellaneous Expenses						
General						
01-01-59-00-5950	Miscellaneous Expenses	11,613	12,266	12,690	11,613	0%
TOTAL General		11,613	12,266	12,690	11,613	0%
Transfers						
01-01-59-99-9100	Transfer to Other Funds	764,491	0	1,138,482	512,349	(32%)
01-01-59-99-9101	Bond Proceeds to Projects	510,000	492,729	492,729	0	(100%)
TOTAL Transfers		1,274,491	492,729	1,631,211	512,349	(59%)
TOTAL Miscellaneous Expenses		1,286,104	504,995	1,643,901	523,962	(59%)
TOTAL Administration		2,286,742	863,034	2,482,008	1,688,831	(26%)
Marketing EXPENSES						
Compensation						
Salary & Wages						
01-02-50-00-5000	Full-Time Personnel	117,719	43,979	109,250	142,706	21%
TOTAL Salary & Wages		117,719	43,979	109,250	142,706	21%
Benefits						
01-02-50-01-5030	Health Insurance	23,400	7,800	15,600	15,600	(33%)
01-02-50-01-5040	Dental Insurance	908	302	716	1,017	12%
01-02-50-01-5050	Life Insurance	81	31	68	108	33%
TOTAL Benefits		24,389	8,133	16,384	16,725	(31%)
TOTAL Compensation		142,108	52,112	125,634	159,431	12%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022		--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET
Marketing					
Commodities & Supplies					
General					
01-02-51-00-5101	Supplies	2,250	0	1,660	4,750 111%
01-02-51-00-5120	Gasoline	0	11	23	0 0%
01-02-51-00-5190	Uniforms	0	0	250	250 0%
TOTAL General		2,250	11	1,933	5,000 122%
TOTAL Commodities & Supplies		2,250	11	1,933	5,000 122%
Utilities					
General					
01-02-52-00-5240	Connectivity & IT Services	3,208	2,241	3,892	6,840 113%
TOTAL General		3,208	2,241	3,892	6,840 113%
TOTAL Utilities		3,208	2,241	3,892	6,840 113%
Other Services					
General					
01-02-53-00-5201	Contractual/Professional	12,175	1,305	5,500	17,750 45%
01-02-53-00-5300	Promotions/Advertising	61,900	35,099	59,900	68,650 10%
TOTAL General		74,075	36,404	65,400	86,400 16%
Training					
01-02-53-05-5205	Conferences/Dues/Workshops	3,574	1,721	1,876	3,809 6%
TOTAL Training		3,574	1,721	1,876	3,809 6%
TOTAL Other Services		77,649	38,125	67,276	90,209 16%
Miscellaneous Expenses					
Events & Programs					
01-02-59-13-4320	Freedom Fest	19,460	7,795	16,656	20,260 4%
TOTAL Events & Programs		19,460	7,795	16,656	20,260 4%
TOTAL Miscellaneous Expenses		19,460	7,795	16,656	20,260 4%
TOTAL Marketing		244,675	100,284	215,391	281,740 15%

Lake of the Woods FP
 EXPENSES

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			---2023---	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Lake of the Woods FP						
Compensation						
Salary & Wages						
01-03-50-00-5000	Full-Time Personnel	206,702	82,335	204,000	268,598	29%
01-03-50-00-5010	Part-Time Personnel	64,499	14,398	49,600	64,728	0%
TOTAL Salary & Wages		271,201	96,733	253,600	333,326	22%
Benefits						
01-03-50-01-5030	Health Insurance	46,800	20,896	44,296	46,800	0%
01-03-50-01-5040	Dental Insurance	1,815	756	1,664	2,033	12%
01-03-50-01-5050	Life Insurance	162	85	153	162	0%
TOTAL Benefits		48,777	21,737	46,113	48,995	0%
Pavilions & Boats						
01-03-50-11-5010	Part-Time Personnel	9,720	1,699	6,500	7,072	(27%)
TOTAL Pavilions & Boats		9,720	1,699	6,500	7,072	(27%)
TOTAL Compensation		329,698	120,169	306,213	389,393	18%
Commodities & Supplies						
General						
01-03-51-00-5101	Supplies	5,866	2,941	9,650	13,200	125%
01-03-51-00-5120	Gasoline	8,822	6,381	15,100	14,000	58%
01-03-51-00-5125	Diesel Fuel	4,789	3,284	10,900	9,500	98%
01-03-51-00-5190	Uniforms	1,500	680	1,500	1,750	16%
TOTAL General		20,977	13,286	37,150	38,450	83%
Pavilions & Boats						
01-03-51-11-5101	Supplies	17,589	521	2,500	10,100	(42%)
TOTAL Pavilions & Boats		17,589	521	2,500	10,100	(42%)
TOTAL Commodities & Supplies		38,566	13,807	39,650	48,550	25%
Utilities						
General						
01-03-52-00-5130	Heating Fuel	2,902	544	1,060	1,985	(31%)
01-03-52-00-5210	Electric	9,857	2,432	5,100	9,537	(3%)
01-03-52-00-5220	Telephone	799	476	960	1,000	25%
01-03-52-00-5230	Water/Sewer	1,593	406	1,805	2,000	25%
TOTAL General		15,151	3,858	8,925	14,522	(4%)

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Lake of the Woods FP						
Utilities						
Pavilions & Boats						
01-03-52-11-5130	Heating Fuel	5,891	5,635	10,800	12,200	107%
01-03-52-11-5210	Electric	4,638	2,078	6,000	8,100	74%
01-03-52-11-5230	WATER/SEWER	1,303	602	1,750	1,920	47%
TOTAL Pavilions & Boats		11,832	8,315	18,550	22,220	87%
TOTAL Utilities		26,983	12,173	27,475	36,742	36%
Other Services						
General						
01-03-53-00-5201	Contractual/Professional	13,003	5,278	12,040	21,019	61%
TOTAL General		13,003	5,278	12,040	21,019	61%
Training						
01-03-53-05-5205	Conferences/Dues/Workshops	4,699	0	65	4,419	(5%)
TOTAL Training		4,699	0	65	4,419	(5%)
Pavilions & Boats						
01-03-53-11-5201	Contractual/Professional	14,638	1,257	2,514	9,349	(36%)
TOTAL Pavilions & Boats		14,638	1,257	2,514	9,349	(36%)
TOTAL Other Services		32,340	6,535	14,619	34,787	7%
Maintenance and Equipment						
General						
01-03-55-00-5500	Facility Maintenance	0	1,173	3,250	4,250	0%
01-03-55-00-5505	Small Equipment	5,650	156	5,000	6,600	16%
01-03-55-00-5510	Equipment Repair & Parts	16,361	7,926	15,500	16,000	(2%)
TOTAL General		22,011	9,255	23,750	26,850	21%
Pavilions						
01-03-55-11-5500	Facility Maintenance	6,106	851	2,150	2,300	(62%)
TOTAL Pavilions		6,106	851	2,150	2,300	(62%)
TOTAL Maintenance and Equipment		28,117	10,106	25,900	29,150	3%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Lake of the Woods FP						
Merchandise Pavilions						
01-03-57-11-5716	ActiveNet Fees	6,732	4,088	7,500	7,800	15%
TOTAL Pavilions		6,732	4,088	7,500	7,800	15%
TOTAL Merchandise		6,732	4,088	7,500	7,800	15%
Miscellaneous Expenses						
General						
01-03-59-00-5950	Miscellaneous Expenses	0	0	100	100	0%
TOTAL General		0	0	100	100	0%
TOTAL Miscellaneous Expenses		0	0	100	100	0%
TOTAL Lake of the Woods FP		462,436	166,878	421,457	546,522	18%
Middle Fork Forest Preserve EXPENSES						
Compensation						
Salary & Wages						
01-06-50-00-5000	Full-time Personnel	200,220	78,574	186,750	212,002	5%
01-06-50-00-5010	Part-Time Personnel	36,825	4,678	14,800	26,071	(29%)
TOTAL Salary & Wages		237,045	83,252	201,550	238,073	0%
Benefits						
01-06-50-01-5030	Health Insurance	23,400	7,800	20,150	23,400	0%
01-06-50-01-5040	Dental Insurance	1,210	453	1,084	1,356	12%
01-06-50-01-5050	Life Insurance	108	46	86	108	0%
TOTAL Benefits		24,718	8,299	21,320	24,864	0%
Camping						
01-06-50-12-5010	Part-Time Personnel	20,916	4,989	21,144	22,659	8%
TOTAL Camping		20,916	4,989	21,144	22,659	8%
TOTAL Compensation		282,679	96,540	244,014	285,596	1%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Middle Fork Forest Preserve						
Commodities & Supplies						
General						
01-06-51-00-5101	Supplies	12,510	9,653	16,950	17,000	35%
01-06-51-00-5120	Gasoline	3,500	2,317	5,000	5,000	42%
01-06-51-00-5125	Diesel Fuel	3,000	3,095	4,500	5,000	66%
01-06-51-00-5190	Uniforms	800	120	800	1,000	25%
TOTAL General		19,810	15,185	27,250	28,000	41%
Activity Center						
01-06-51-11-5101	Supplies	2,640	888	1,250	2,600	(1%)
TOTAL Activity Center		2,640	888	1,250	2,600	(1%)
Camping						
01-06-51-12-5101	Supplies	11,350	2,977	5,955	10,000	(11%)
TOTAL Camping		11,350	2,977	5,955	10,000	(11%)
TOTAL Commodities & Supplies		33,800	19,050	34,455	40,600	20%
Utilities						
General						
01-06-52-00-5130	Heating Fuel	0	0	0	1,500	0%
01-06-52-00-5210	Electric	15,000	6,716	17,575	21,000	40%
01-06-52-00-5220	Telephone	2,500	1,326	2,400	2,500	0%
01-06-52-00-5240	Connectivity & IT Services	1,800	1,116	2,800	3,240	80%
TOTAL General		19,300	9,158	22,775	28,240	46%
Activity Center						
01-06-52-11-5210	Electric	250	0	0	0	(100%)
TOTAL Activity Center		250	0	0	0	(100%)
Camping						
01-06-52-12-5210	Electric	1,750	0	0	0	(100%)
TOTAL Camping		1,750	0	0	0	(100%)
TOTAL Utilities		21,300	9,158	22,775	28,240	32%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Middle Fork Forest Preserve						
Other Services						
General						
01-06-53-00-5201	Contractual/Professional	4,685	3,180	8,250	10,300	119%
TOTAL General		4,685	3,180	8,250	10,300	119%
Training						
01-06-53-05-5205	Conferences/Dues/Workshops	1,250	124	124	1,250	0%
TOTAL Training		1,250	124	124	1,250	0%
Activity Center						
01-06-53-11-5201	Contractual/Professional	1,050	0	0	1,600	52%
TOTAL Activity Center		1,050	0	0	1,600	52%
Camping						
01-06-53-12-5201	Contractual/Professional	11,565	4,707	7,400	7,000	(39%)
TOTAL Camping		11,565	4,707	7,400	7,000	(39%)
TOTAL Other Services		18,550	8,011	15,774	20,150	8%
Maintenance and Equipment						
General						
01-06-55-00-5500	Facility Maintenance	2,500	2,225	3,290	2,500	0%
01-06-55-00-5505	Small Equipment	13,000	972	13,000	13,000	0%
01-06-55-00-5510	Equipment Repair & Parts	4,000	1,045	7,000	6,000	50%
TOTAL General		19,500	4,242	23,290	21,500	10%
Pavilions						
01-06-55-11-5500	Facility Maintenance	2,500	2,680	2,680	0	(100%)
TOTAL Pavilions		2,500	2,680	2,680	0	(100%)
TOTAL Maintenance and Equipment		22,000	6,922	25,970	21,500	(2%)
Merchandise						
Pavilions						
01-06-57-11-5716	ActiveNet Fees	1,000	290	675	750	(25%)
TOTAL Pavilions		1,000	290	675	750	(25%)

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Middle Fork Forest Preserve						
Merchandise						
Camping						
01-06-57-12-5705	Reservation Friend Fees	1,500	737	2,445	2,500	66%
01-06-57-12-5715	Credit Card Charges	3,200	1,733	3,780	3,900	21%
01-06-57-12-5750	Ice Cream Sales	400	0	100	200	(50%)
01-06-57-12-5751	Ice Sales	1,400	92	1,350	1,600	14%
01-06-57-12-5752	Worm and Bait Sales	240	0	185	165	(31%)
01-06-57-12-5755	Firewood Sales	5,200	3,276	9,830	12,000	130%
TOTAL Camping		11,940	5,838	17,690	20,365	70%
TOTAL Merchandise		12,940	6,128	18,365	21,115	63%
TOTAL Middle Fork Forest Preserve		391,269	145,809	361,353	417,201	6%
Homer Lake Forest Preserve						
EXPENSES						
Compensation						
Salary & Wages						
01-07-50-00-5000	Full-Time Personnel	177,194	86,828	171,275	166,460	(6%)
01-07-50-00-5010	Part-Time Personnel	43,944	5,671	13,750	47,470	8%
TOTAL Salary & Wages		221,138	92,499	185,025	213,930	(3%)
Benefits						
01-07-50-01-5030	Health Insurance	23,400	11,700	23,400	23,400	0%
01-07-50-01-5040	Dental Insurance	908	453	883	1,017	12%
01-07-50-01-5050	Life Insurance	81	47	94	162	100%
TOTAL Benefits		24,389	12,200	24,377	24,579	0%
TOTAL Compensation		245,527	104,699	209,402	238,509	(2%)
Commodities & Supplies						
General						
01-07-51-00-5101	Supplies	20,500	8,169	12,500	22,500	9%
01-07-51-00-5120	Gasoline	2,300	1,385	4,200	4,500	95%
01-07-51-00-5125	Diesel Fuel	2,300	823	3,700	5,200	126%
01-07-51-00-5190	Uniforms	800	119	1,000	1,000	25%
TOTAL General		25,900	10,496	21,400	33,200	28%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Homer Lake Forest Preserve						
Commodities & Supplies						
Pavilions & Shelters						
01-07-51-11-5101	Supplies	5,000	3,893	5,000	5,500	10%
TOTAL Pavilions & Shelters		5,000	3,893	5,000	5,500	10%
TOTAL Commodities & Supplies		30,900	14,389	26,400	38,700	25%
Utilities						
General						
01-07-52-00-5130	Heating Fuel	1,400	562	1,800	2,000	42%
01-07-52-00-5210	Electric	7,200	3,409	6,250	6,600	(8%)
01-07-52-00-5220	Telephone	2,200	1,027	2,055	2,200	0%
01-07-52-00-5240	Connectivity & IT Services	2,100	1,225	2,100	1,320	(37%)
TOTAL General		12,900	6,223	12,205	12,120	(6%)
Pavilions & Shelters						
01-07-52-11-5130	Heating Fuel	1,000	983	2,400	2,800	180%
01-07-52-11-5210	Electric	2,100	842	1,900	2,300	9%
TOTAL Pavilions & Shelters		3,100	1,825	4,300	5,100	64%
TOTAL Utilities		16,000	8,048	16,505	17,220	7%
Other Services						
General						
01-07-53-00-5201	Contractual/Professional	3,304	2,928	4,500	6,195	87%
TOTAL General		3,304	2,928	4,500	6,195	87%
Training						
01-07-53-05-5205	Conferences/Dues/Workshops	1,750	1,490	2,000	5,218	198%
TOTAL Training		1,750	1,490	2,000	5,218	198%
Pavilions & Shelters						
01-07-53-11-5201	Contractual/Professional	2,000	817	1,600	2,084	4%
TOTAL Pavilions & Shelters		2,000	817	1,600	2,084	4%
TOTAL Other Services		7,054	5,235	8,100	13,497	91%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Homer Lake Forest Preserve						
Maintenance and Equipment						
General						
01-07-55-00-5500	Facility Maintenance	5,000	210	7,500	2,100	(58%)
01-07-55-00-5505	Small Equipment	0	0	0	10,870	0%
01-07-55-00-5510	Equipment Repair & Parts	4,200	2,056	4,000	5,000	19%
TOTAL General		9,200	2,266	11,500	17,970	95%
Pavillions						
01-07-55-11-5500	FACILITY MAINTENANCE	0	941	3,500	4,000	0%
01-07-55-11-5510	EQUIPMENT REPAIR	0	641	641	0	0%
TOTAL Pavillions		0	1,582	4,141	4,000	0%
TOTAL Maintenance and Equipment		9,200	3,848	15,641	21,970	138%
Merchandise						
Pavillions						
01-07-57-11-5716	ActiveNet Fees	4,000	1,917	3,500	4,000	0%
TOTAL Pavillions		4,000	1,917	3,500	4,000	0%
TOTAL Merchandise		4,000	1,917	3,500	4,000	0%
TOTAL Homer Lake Forest Preserve		312,681	138,136	279,548	333,896	6%
Museum and Education						
EXPENSES						
Compensation						
Salary & Wages						
01-08-50-00-5000	Full-Time Personnel	222,300	103,279	220,000	0	(100%)
01-08-50-00-5010	Part-Time Personnel	111,713	39,653	90,700	0	(100%)
TOTAL Salary & Wages		334,013	142,932	310,700	0	(100%)
Benefits						
01-08-50-01-5030	Health Insurance	32,916	16,744	31,678	0	(100%)
01-08-50-01-5040	Dental Insurance	1,210	605	1,210	0	(100%)
01-08-50-01-5050	Life Insurance	108	57	99	0	(100%)
TOTAL Benefits		34,234	17,406	32,987	0	(100%)
TOTAL Compensation		368,247	160,338	343,687	0	(100%)

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Museum and Education						
Commodities & Supplies						
General						
01-08-51-00-5101	Supplies	19,700	11,840	23,600	0	(100%)
01-08-51-00-5120	Gasoline	300	142	300	0	(100%)
01-08-51-00-5190	Uniforms	300	226	445	0	(100%)
TOTAL General		20,300	12,208	24,345	0	(100%)
TOTAL Commodities & Supplies		20,300	12,208	24,345	0	(100%)
Utilities						
General						
01-08-52-00-5130	Heating Fuel	8,000	3,547	5,100	0	(100%)
01-08-52-00-5210	Electric	7,000	3,495	10,100	0	(100%)
01-08-52-00-5230	Water/Sewer	600	273	750	0	(100%)
01-08-52-00-5240	Connectivity & IT Services	1,313	1,691	2,021	0	(100%)
TOTAL General		16,913	9,006	17,971	0	(100%)
TOTAL Utilities		16,913	9,006	17,971	0	(100%)
Other Services						
General						
01-08-53-00-5201	Contractual/Professional	12,575	3,016	11,850	0	(100%)
TOTAL General		12,575	3,016	11,850	0	(100%)
Training						
01-08-53-05-5205	Conferences/Dues/Workshops	5,425	3,050	4,500	0	(100%)
TOTAL Training		5,425	3,050	4,500	0	(100%)
TOTAL Other Services		18,000	6,066	16,350	0	(100%)
Grants						
Federal						
01-08-54-50-4484	Smithsonian NMAAHC	0	4,605	11,972	0	0%
TOTAL Federal		0	4,605	11,972	0	0%
State						
01-08-54-51-4481	ISHRAB Grant	2,000	0	0	0	(100%)
01-08-54-51-4482	Looking for Lincoln	0	375	375	0	0%
01-08-54-51-4483	IHC Innovation Grant	0	0	0	0	0%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Museum and Education						
EXPENSES						
Grants						
State						
01-08-54-51-4485	IHC Activate History	0	310	730	0	0%
TOTAL State		2,000	685	1,105	0	(100%)
TOTAL Grants		2,000	5,290	13,077	0	(100%)
Maintenance and Equipment						
General						
01-08-55-00-5500	Facility Maintenance	5,000	891	5,000	0	(100%)
01-08-55-00-5510	Equipment Repair & Parts	3,000	0	0	0	(100%)
TOTAL General		8,000	891	5,000	0	(100%)
TOTAL Maintenance and Equipment		8,000	891	5,000	0	(100%)
Merchandise						
Pavilions						
01-08-57-11-5716	ActiveNet Fees	200	127	200	0	(100%)
TOTAL Pavilions		200	127	200	0	(100%)
TOTAL Merchandise		200	127	200	0	(100%)
Miscellaneous Expenses						
General						
01-08-59-00-5950	PY 14-17 Electric Adjustment	0	0	0	0	0%
TOTAL General		0	0	0	0	0%
TOTAL Miscellaneous Expenses		0	0	0	0	0%
TOTAL Museum and Education		433,660	193,926	420,630	0	(100%)
Homer Lake Interpretive Center						
EXPENSES						
Compensation						
Salary & Wages						
01-09-50-00-5000	Full-Time Personnel	151,625	66,001	115,642	0	(100%)
01-09-50-00-5010	Part-Time Personnel	48,546	14,652	40,860	0	(100%)
TOTAL Salary & Wages		200,171	80,653	156,502	0	(100%)

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Homer Lake Interpretive Center						
Compensation						
Benefits						
01-09-50-01-5030	Health Insurance	23,400	9,750	18,300	0	(100%)
01-09-50-01-5040	Dental Insurance	908	378	707	0	(100%)
01-09-50-01-5050	Life Insurance	81	38	63	0	(100%)
TOTAL Benefits		24,389	10,166	19,070	0	(100%)
TOTAL Compensation		224,560	90,819	175,572	0	(100%)
Commodities & Supplies						
General						
01-09-51-00-5101	Supplies	11,350	8,404	14,005	0	(100%)
01-09-51-00-5120	Gasoline	1,800	616	1,050	0	(100%)
01-09-51-00-5190	Uniforms	800	95	800	0	(100%)
TOTAL General		13,950	9,115	15,855	0	(100%)
TOTAL Commodities & Supplies		13,950	9,115	15,855	0	(100%)
Utilities						
General						
01-09-52-00-5210	Electric	3,200	1,986	3,550	0	(100%)
01-09-52-00-5220	Telephone	1,494	725	1,450	0	(100%)
01-09-52-00-5240	Connectivity & IT Services	2,820	1,379	2,730	0	(100%)
TOTAL General		7,514	4,090	7,730	0	(100%)
TOTAL Utilities		7,514	4,090	7,730	0	(100%)
Other Services						
General						
01-09-53-00-5201	Contractual/Professional	4,481	4,680	5,500	0	(100%)
TOTAL General		4,481	4,680	5,500	0	(100%)
Training						
01-09-53-05-5205	Conferences/Dues/Workshops	6,305	674	3,000	0	(100%)
TOTAL Training		6,305	674	3,000	0	(100%)
TOTAL Other Services		10,786	5,354	8,500	0	(100%)

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Homer Lake Interpretive Center						
Maintenance and Equipment						
General						
01-09-55-00-5500	Facility Maintenance	1,000	87	1,000	0	(100%)
01-09-55-00-5505	Small Equipment	4,500	2,242	4,500	0	(100%)
01-09-55-00-5510	Equipment Repair & Parts	350	58	500	0	(100%)
TOTAL General		5,850	2,387	6,000	0	(100%)
TOTAL Maintenance and Equipment		5,850	2,387	6,000	0	(100%)
Merchandise Pavilions						
01-09-57-11-5716	ActiveNet Fees	600	248	640	0	(100%)
TOTAL Pavilions		600	248	640	0	(100%)
TOTAL Merchandise		600	248	640	0	(100%)
Miscellaneous Expenses						
General						
01-09-59-00-5950	Miscellaneous Expense	0	0	0	0	0%
TOTAL General		0	0	0	0	0%
Events & Programs						
01-09-59-13-4306	Teacher Workshops	150	0	0	0	(100%)
01-09-59-13-4330	Earth Skills Workshop	2,500	0	0	0	(100%)
01-09-59-13-4331	Migration Festival	782	0	0	0	(100%)
01-09-59-13-4332	Take Me Fishing Event	1,095	831	1,025	0	(100%)
01-09-59-13-4333	Wilderness Living Skills	2,500	0	0	0	(100%)
TOTAL Events & Programs		7,027	831	1,025	0	(100%)
TOTAL Miscellaneous Expenses		7,027	831	1,025	0	(100%)
TOTAL Homer Lake Interpretive Center		270,287	112,844	215,322	0	(100%)
Volunteers EXPENSES						
Compensation						

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Volunteers						
Compensation						
Salary & Wages						
01-18-50-00-5010	Part-Time Personnel	23,946	10,299	21,500	25,740	7%
TOTAL Salary & Wages		23,946	10,299	21,500	25,740	7%
TOTAL Compensation		23,946	10,299	21,500	25,740	7%
Commodities & Supplies						
General						
01-18-51-00-5101	Supplies	1,000	1,687	1,750	1,000	0%
01-18-51-00-5190	Uniforms	80	76	80	100	25%
TOTAL General		1,080	1,763	1,830	1,100	1%
TOTAL Commodities & Supplies		1,080	1,763	1,830	1,100	1%
Other Services						
General						
01-18-53-00-5201	Contractual/Professional	540	540	540	600	11%
01-18-53-00-5280	Volunteer Recognition	2,000	208	1,800	3,500	75%
01-18-53-00-5281	Master Naturalist Program	1,000	0	1,000	1,000	0%
TOTAL General		3,540	748	3,340	5,100	44%
Training						
01-18-53-05-5205	Conferences/Dues/Workshops	310	90	290	310	0%
TOTAL Training		310	90	290	310	0%
TOTAL Other Services		3,850	838	3,630	5,410	40%
TOTAL Volunteers		28,876	12,900	26,960	32,250	11%
Museum and Education						
EXPENSES						
Compensation						
General						
01-89-50-00-5000	Full Time Personnel	0	0	0	411,659	0%
TOTAL General		0	0	0	411,659	0%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Museum and Education						
Compensation						
Benefits						
01-89-50-01-5030	Health Insurance	0	0	0	56,316	0%
01-89-50-01-5040	Dental Insurance	0	0	0	2,372	0%
01-89-50-01-5050	Life Insurance	0	0	0	189	0%
TOTAL Benefits		0	0	0	58,877	0%
Public Programs						
01-89-50-06-5010	Part Time Personnel	0	0	0	65,499	0%
TOTAL Public Programs		0	0	0	65,499	0%
Youth Programs						
01-89-50-07-5010	Part Time Personnel	0	0	0	72,583	0%
TOTAL Youth Programs		0	0	0	72,583	0%
Collections & Exhibits						
01-89-50-16-5010	Part Time Personnel	0	0	0	38,368	0%
TOTAL Collections & Exhibits		0	0	0	38,368	0%
TOTAL Compensation		0	0	0	646,986	0%
Commodities & Supplies						
General						
01-89-51-00-5120	Gasoline	0	0	0	2,300	0%
01-89-51-00-5190	Uniforms	0	0	0	1,500	0%
TOTAL General		0	0	0	3,800	0%
Public Programs						
01-89-51-06-5101	Public Program Supplies	0	0	0	6,250	0%
TOTAL Public Programs		0	0	0	6,250	0%
Youth Programs						
01-89-51-07-5101	Youth Program Supplies	0	0	0	7,975	0%
TOTAL Youth Programs		0	0	0	7,975	0%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Museum and Education						
Commodities & Supplies						
Museum Facility						
01-89-51-08-5101	Museum Facility Supplies	0	0	0	8,000	0%
TOTAL Museum Facility		0	0	0	8,000	0%
Nature Center Facility						
01-89-51-09-5101	Nature Center Supplies	0	0	0	3,900	0%
TOTAL Nature Center Facility		0	0	0	3,900	0%
Collections & Exhibits						
01-89-51-16-5101	Supplies	0	0	0	12,200	0%
TOTAL Collections & Exhibits		0	0	0	12,200	0%
TOTAL Commodities & Supplies		0	0	0	42,125	0%
Utilities						
Museum Facility						
01-89-52-08-5130	Museum Heating Fuel	0	0	0	8,000	0%
01-89-52-08-5210	Museum Facility Electric	0	0	0	7,000	0%
01-89-52-08-5230	Museum Water/Sewer	0	0	0	600	0%
01-89-52-08-5240	MU Connectivity & IT Services	0	0	0	1,313	0%
TOTAL Museum Facility		0	0	0	16,913	0%
Nature Center Facility						
01-89-52-09-5210	Nature Center Electric	0	0	0	3,800	0%
01-89-52-09-5220	Nature Center Telephone	0	0	0	1,494	0%
01-89-52-09-5240	NC Connectivity & IT Services	0	0	0	2,460	0%
TOTAL Nature Center Facility		0	0	0	7,754	0%
TOTAL Utilities		0	0	0	24,667	0%
Other Services						
General						
01-89-53-00-5201	Contractual/Professional	0	0	0	9,450	0%
01-89-53-00-5205	Conferences/Dues/Workshops	0	0	0	13,000	0%
01-89-53-00-5520	Tech Applications	0	0	0	2,000	0%
TOTAL General		0	0	0	24,450	0%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Museum and Education						
Other Services						
Public Programs						
01-89-53-06-5201	Honoraria	0	0	0	9,300	0%
TOTAL Public Programs		0	0	0	9,300	0%
Nature Center Facility						
01-89-53-09-5201	Nature Center Contractual/Prof	0	0	0	6,000	0%
TOTAL Nature Center Facility		0	0	0	6,000	0%
Collections & Exhibits						
01-89-53-16-5201	Contractual/Professional	0	0	0	3,000	0%
TOTAL Collections & Exhibits		0	0	0	3,000	0%
TOTAL Other Services		0	0	0	42,750	0%
Grants						
Federal						
01-89-54-50-4484	Smithsonian Grant	0	0	0	11,285	0%
TOTAL Federal		0	0	0	11,285	0%
State						
01-89-54-51-4481	ISHRAB Grant	0	0	0	6,300	0%
01-89-54-51-4483	IL Humanities Council Grant	0	0	0	1,000	0%
TOTAL State		0	0	0	7,300	0%
TOTAL Grants		0	0	0	18,585	0%
Maintenance & Equipment						
General						
01-89-55-00-5505	Small Equipment	0	0	0	9,000	0%
01-89-55-00-5510	Equipment Repair & Parts	0	0	0	7,000	0%
TOTAL General		0	0	0	16,000	0%
Museum Facility						
01-89-55-08-5500	Museum Facility Maintenance	0	0	0	5,000	0%
TOTAL Museum Facility		0	0	0	5,000	0%

FUND: Corporate Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Museum and Education						
Maintenance & Equipment						
Nature Center Facility						
01-89-55-09-5500	Nature Center Facility Maint	0	0	0	10,000	0%
TOTAL Nature Center Facility		0	0	0	10,000	0%
TOTAL Maintenance & Equipment		0	0	0	31,000	0%
Merchandise						
Pavilions						
01-89-57-11-5716	ActiveNet Fees	0	0	0	1,000	0%
TOTAL Pavilions		0	0	0	1,000	0%
TOTAL Merchandise		0	0	0	1,000	0%
Miscellaneous Expenses						
General						
01-89-59-00-5950	Miscellaneous Expenses	0	0	0	2,850	0%
TOTAL General		0	0	0	2,850	0%
TOTAL Miscellaneous Expenses		0	0	0	2,850	0%
TOTAL Museum and Education		0	0	0	809,963	0%
TOTAL FUND REVENUES & BEG. BALANCE		4,430,619	1,937,624	3,958,295	4,110,403	(7%)
TOTAL FUND EXPENSES		4,430,626	1,733,811	4,422,669	4,110,403	(7%)
FUND SURPLUS (DEFICIT)		(7)	203,813	(464,374)	0	(100%)

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
BEGINNING BALANCE					0	
Botanic Garden						
REVENUES						
Property Taxes						
General						
02-10-41-00-4101	Property Taxes	239,587	122,904	236,479	245,626	2%
TOTAL General		239,587	122,904	236,479	245,626	2%
TOTAL Property Taxes		239,587	122,904	236,479	245,626	2%
User Fees						
Pavilions						
02-10-42-11-4936	Garden Weddings	14,925	10,230	14,000	15,000	0%
TOTAL Pavilions		14,925	10,230	14,000	15,000	0%
TOTAL User Fees		14,925	10,230	14,000	15,000	0%
Contributions						
Forest Preserve Friends Fndtn						
02-10-48-53-4810	Noel/Gelvin Contribution	4,600	5,000	5,000	5,000	8%
TOTAL Forest Preserve Friends Fndtn		4,600	5,000	5,000	5,000	8%
TOTAL Contributions		4,600	5,000	5,000	5,000	8%
Miscellaneous Revenues						
General						
02-10-49-00-4250	Miscellaneous Revenues	3,000	1,398	3,000	3,000	0%
TOTAL General		3,000	1,398	3,000	3,000	0%
TOTAL Miscellaneous Revenues		3,000	1,398	3,000	3,000	0%
TOTAL REVENUES: Botanic Garden		262,112	139,532	258,479	268,626	2%
Farm						
REVENUES						
Merchandise & Sales						
Farm						
02-11-47-15-4790	Crop Share	50,000	0	60,000	65,000	30%
TOTAL Farm		50,000	0	60,000	65,000	30%
TOTAL Merchandise & Sales		50,000	0	60,000	65,000	30%

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Farm						
Miscellaneous Revenues						
General						
02-11-49-00-4250	Miscellaneous Revenues	500	0	176	500	0%
TOTAL General		500	0	176	500	0%
TOTAL Miscellaneous Revenues		500	0	176	500	0%
TOTAL REVENUES: Farm		50,500	0	60,176	65,500	29%
Planning						
REVENUES						
Taxes						
General						
02-12-41-00-4101	Property Taxes	370,475	190,046	365,669	430,843	16%
02-12-41-00-4103	TIFs PILOTS other Taxes	1,500	0	0	0	(100%)
TOTAL General		371,975	190,046	365,669	430,843	15%
TOTAL Taxes		371,975	190,046	365,669	430,843	15%
Miscellaneous Revenues						
General						
02-12-49-00-4200	Interest Income	200	744	9,200	12,500	150%
TOTAL General		200	744	9,200	12,500	150%
TOTAL Miscellaneous Revenues		200	744	9,200	12,500	150%
TOTAL REVENUES: Planning		372,175	190,790	374,869	443,343	19%
Construction						
REVENUES						
Property Taxes						
General						
02-13-41-00-4101	Property Taxes	235,353	120,736	232,300	241,285	2%
TOTAL General		235,353	120,736	232,300	241,285	2%
TOTAL Property Taxes		235,353	120,736	232,300	241,285	2%

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Construction						
Contributions						
Forest Preserve Friends Fndtn						
02-13-48-53-4802	Memorial Benches	5,000	3,500	14,500	7,500	50%
TOTAL Forest Preserve Friends Fndtn		5,000	3,500	14,500	7,500	50%
TOTAL Contributions		5,000	3,500	14,500	7,500	50%
TOTAL REVENUES: Construction		240,353	124,236	246,800	248,785	3%
Natural Resources						
REVENUES						
Property Taxes						
General						
02-14-41-00-4101	Property Taxes	315,654	161,931	311,559	323,610	2%
TOTAL General		315,654	161,931	311,559	323,610	2%
TOTAL Property Taxes		315,654	161,931	311,559	323,610	2%
Contributions						
Forest Preserve Friends Fndtn						
02-14-48-53-0000	Foundation Contributions	0	0	0	29,000	0%
02-14-48-53-0001	Foundation Farm Management	0	0	0	10,000	0%
02-14-48-53-4802	Memorial Trees	5,000	2,520	3,620	4,000	(20%)
TOTAL Forest Preserve Friends Fndtn		5,000	2,520	3,620	43,000	760%
TOTAL Contributions		5,000	2,520	3,620	43,000	760%
Miscellaneous Revenue						
General						
02-14-49-00-4250	Miscellaneous Revenues	0	421	421	500	0%
TOTAL General		0	421	421	500	0%
TOTAL Miscellaneous Revenue		0	421	421	500	0%
TOTAL REVENUES: Natural Resources		320,654	164,872	315,600	367,110	14%
General						
EXPENSES						

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
General						
Reserves						
General						
02-00-60-00-0000	Year End Reserve	21,857	0	0	0	(100%)
TOTAL General		21,857	0	0	0	(100%)
TOTAL Reserves		21,857	0	0	0	(100%)
TOTAL General		21,857	0	0	0	(100%)
Botanic Garden						
EXPENSES						
Compensation						
Salary & Wages						
02-10-50-00-5000	Full-Time Personnel	123,355	57,401	126,929	141,390	14%
02-10-50-00-5010	Part-Time Personnel	48,546	16,455	38,600	55,241	13%
TOTAL Salary & Wages		171,901	73,856	165,529	196,631	14%
Benefits						
02-10-50-01-5030	Health Insurance	25,116	4,758	16,146	16,146	(35%)
02-10-50-01-5040	Dental Insurance	605	151	303	1,016	67%
02-10-50-01-5050	Life Insurance	81	31	54	135	66%
TOTAL Benefits		25,802	4,940	16,503	17,297	(32%)
TOTAL Compensation		197,703	78,796	182,032	213,928	8%
Commodities & Supplies						
General						
02-10-51-00-5101	Supplies	12,000	8,171	16,342	15,250	27%
02-10-51-00-5105	Discovery Garden Supplies	1,500	558	658	1,500	0%
02-10-51-00-5110	Landscaping Materials	14,000	5,986	9,005	20,000	42%
02-10-51-00-5115	Endowment Landscaping Material	4,600	3,008	4,600	5,000	8%
02-10-51-00-5120	Gasoline	1,700	1,440	2,500	2,200	29%
02-10-51-00-5125	Diesel Fuel	100	0	0	0	(100%)
02-10-51-00-5190	Uniforms	1,250	720	1,250	1,500	20%
TOTAL General		35,150	19,883	34,355	45,450	29%
TOTAL Commodities & Supplies		35,150	19,883	34,355	45,450	29%

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Botanic Garden						
Utilities						
General						
02-10-52-00-5130	Heating Fuel	4,111	3,640	5,500	10,285	150%
02-10-52-00-5210	Electric	10,578	191	750	1,500	(85%)
02-10-52-00-5230	Water/Sewer	300	138	550	600	100%
TOTAL General		14,989	3,969	6,800	12,385	(17%)
Weddings						
02-10-52-11-5210	Electric	0	3,329	10,500	14,200	0%
TOTAL Weddings		0	3,329	10,500	14,200	0%
TOTAL Utilities		14,989	7,298	17,300	26,585	77%
Other Services						
General						
02-10-53-00-5201	Contractual/Professional	4,275	665	3,550	2,300	(46%)
TOTAL General		4,275	665	3,550	2,300	(46%)
Training						
02-10-53-05-5205	Conferences/Dues/Workshops	1,435	438	508	2,210	54%
TOTAL Training		1,435	438	508	2,210	54%
TOTAL Other Services		5,710	1,103	4,058	4,510	(21%)
Maintenance and Equipment						
General						
02-10-55-00-5500	Facility Maintenance	3,700	792	4,000	4,000	8%
02-10-55-00-5505	Small Equipment	3,900	0	3,000	3,000	(23%)
02-10-55-00-5510	Equipment Repair & Parts	4,940	1,453	3,000	4,000	(19%)
TOTAL General		12,540	2,245	10,000	11,000	(12%)
TOTAL Maintenance and Equipment		12,540	2,245	10,000	11,000	(12%)
Merchandise						
Pavilions						
02-10-57-11-5716	ActiveNet Fees	1,544	661	1,450	1,500	(2%)
TOTAL Pavilions		1,544	661	1,450	1,500	(2%)
TOTAL Merchandise		1,544	661	1,450	1,500	(2%)

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
TOTAL Botanic Garden		267,636	109,986	249,195	302,973	13%
Farm						
EXPENSES						
Commodities & Supplies						
General						
02-11-51-00-5101	Supplies	25,000	18,194	40,000	40,000	60%
TOTAL General		25,000	18,194	40,000	40,000	60%
TOTAL Commodities & Supplies		25,000	18,194	40,000	40,000	60%
Miscellaneous Expenses						
Transfers						
02-11-59-99-9100	NR Projects Transfer	32,500	0	32,500	0	(100%)
TOTAL Transfers		32,500	0	32,500	0	(100%)
TOTAL Miscellaneous Expenses		32,500	0	32,500	0	(100%)
TOTAL Farm		57,500	18,194	72,500	40,000	(30%)
Planning						
EXPENSES						
Compensation						
Salary & Wages						
02-12-50-00-5000	Full-Time Personnel	168,427	66,988	167,300	213,982	27%
02-12-50-00-5010	Part-Time Personnel	0	213	213	0	0%
TOTAL Salary & Wages		168,427	67,201	167,513	213,982	27%
Benefits						
02-12-50-01-5030	Health Insurance	23,400	7,800	22,150	23,400	0%
02-12-50-01-5040	Dental Insurance	908	302	756	1,016	11%
02-12-50-01-5050	Life Insurance	81	33	68	162	100%
TOTAL Benefits		24,389	8,135	22,974	24,578	0%
TOTAL Compensation		192,816	75,336	190,487	238,560	23%

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Planning						
Commodities & Supplies						
General						
02-12-51-00-5101	Supplies	2,500	164	1,315	2,000	(20%)
02-12-51-00-5190	Uniforms	200	10	100	500	150%
TOTAL General		2,700	174	1,415	2,500	(7%)
TOTAL Commodities & Supplies		2,700	174	1,415	2,500	(7%)
Utilities						
General						
02-12-52-00-5240	Connectivity & IT Services	2,620	2,637	2,638	2,980	13%
TOTAL General		2,620	2,637	2,638	2,980	13%
TOTAL Utilities		2,620	2,637	2,638	2,980	13%
Other Services						
General						
02-12-53-00-5201	Contractual/Professional	5,000	0	5,000	15,000	200%
02-12-53-00-5305	Legal Advertising	800	746	1,300	1,200	50%
02-12-53-00-6010	Comprehensive Plan-Study	30,000	0	29,300	0	(100%)
TOTAL General		35,800	746	35,600	16,200	(54%)
Training						
02-12-53-05-5205	Conferences/Dues/Workshops	4,369	3,027	4,000	6,378	45%
TOTAL Training		4,369	3,027	4,000	6,378	45%
TOTAL Other Services		40,169	3,773	39,600	22,578	(43%)
Maintenance and Equipment						
General						
02-12-55-00-5500	Facility Maintenance	5,000	91	5,000	5,100	2%
02-12-55-00-5505	Small Equipment	0	0	28	0	0%
02-12-55-00-5525	Sustainability Initiatives	7,500	239	7,500	0	(100%)
TOTAL General		12,500	330	12,528	5,100	(59%)
TOTAL Maintenance and Equipment		12,500	330	12,528	5,100	(59%)

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Planning						
Miscellaneous Expenses						
General						
02-12-59-00-5950	Miscellaneous Expenses	4,280	4,279	4,280	4,895	14%
TOTAL General		4,280	4,279	4,280	4,895	14%
Transfers						
02-12-59-99-9100	Transfers to Other Funds	75,000	0	75,000	142,378	89%
TOTAL Transfers		75,000	0	75,000	142,378	89%
TOTAL Miscellaneous Expenses		79,280	4,279	79,280	147,273	85%
TOTAL Planning		330,085	86,529	325,948	418,991	26%
Construction EXPENSES						
Compensation						
Salary & Wages						
02-13-50-00-5000	Full-Time Personnel	190,604	71,620	165,694	201,790	5%
TOTAL Salary & Wages		190,604	71,620	165,694	201,790	5%
Benefits						
02-13-50-01-5030	Health Insurance	31,200	11,700	23,400	23,400	(25%)
02-13-50-01-5040	Dental Insurance	1,210	453	908	1,356	12%
02-13-50-01-5050	Life Insurance	108	44	74	108	0%
TOTAL Benefits		32,518	12,197	24,382	24,864	(23%)
TOTAL Compensation		223,122	83,817	190,076	226,654	1%
Commodities & Supplies						
General						
02-13-51-00-4802	Memorial Benches	3,000	1,831	7,815	7,500	150%
02-13-51-00-5101	Supplies	4,500	1,896	3,200	4,500	0%
02-13-51-00-5120	Gasoline	100	478	955	1,000	900%
02-13-51-00-5125	Diesel Fuel	1,500	1,613	3,582	3,600	140%
02-13-51-00-5190	Uniforms	800	154	800	850	6%
TOTAL General		9,900	5,972	16,352	17,450	76%
TOTAL Commodities & Supplies		9,900	5,972	16,352	17,450	76%

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Construction						
Utilities						
General						
02-13-52-00-5130	Heating Fuel	413	342	685	1,281	210%
02-13-52-00-5210	Electric	578	282	710	1,328	129%
TOTAL General		991	624	1,395	2,609	163%
TOTAL Utilities		991	624	1,395	2,609	163%
Other Services						
General						
02-13-53-00-5201	Contractual/Professional	290	350	518	560	93%
TOTAL General		290	350	518	560	93%
Training						
02-13-53-05-5205	Conferences/Dues/Workshops	1,050	0	1,000	2,350	123%
TOTAL Training		1,050	0	1,000	2,350	123%
TOTAL Other Services		1,340	350	1,518	2,910	117%
Maintenance and Equipment						
General						
02-13-55-00-5500	Facility Maintenance	5,000	873	5,000	5,000	0%
02-13-55-00-5505	Small Equipment	3,000	0	2,000	2,000	(33%)
02-13-55-00-5510	Equipment Repair & Parts	2,500	1,881	3,002	2,500	0%
TOTAL General		10,500	2,754	10,002	9,500	(9%)
TOTAL Maintenance and Equipment		10,500	2,754	10,002	9,500	(9%)
TOTAL Construction		245,853	93,517	219,343	259,123	5%
Natural Resources						
EXPENSES						
Compensation						
Salary & Wages						
02-14-50-00-5000	Full-Time Personnel	233,427	94,836	189,672	243,866	4%
02-14-50-00-5010	Part-Time Personnel	11,520	599	9,700	12,480	8%
TOTAL Salary & Wages		244,947	95,435	199,372	256,346	4%

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Natural Resources						
Compensation						
Benefits						
02-14-50-01-5030	Health Insurance	39,000	16,888	35,738	39,000	0%
02-14-50-01-5040	Dental Insurance	1,513	705	1,538	1,694	11%
02-14-50-01-5050	Life Insurance	135	70	127	162	20%
TOTAL Benefits		40,648	17,663	37,403	40,856	0%
TOTAL Compensation		285,595	113,098	236,775	297,202	4%
Commodities & Supplies						
General						
02-14-51-00-4802	Memorial Trees	2,000	1,343	3,680	4,240	112%
02-14-51-00-5101	Supplies	8,000	3,245	5,310	8,000	0%
02-14-51-00-5120	Gasoline	4,000	2,269	4,600	5,000	25%
02-14-51-00-5125	Diesel Fuel	2,000	509	1,020	1,000	(50%)
02-14-51-00-5190	Uniforms	1,000	195	600	1,000	0%
TOTAL General		17,000	7,561	15,210	19,240	13%
TOTAL Commodities & Supplies		17,000	7,561	15,210	19,240	13%
Utilities						
General						
02-14-52-00-5130	Heating Fuel	600	544	685	1,281	113%
02-14-52-00-5210	Electric	1,000	462	1,110	1,499	49%
02-14-52-00-5240	Connectivity & IT Services	1,100	581	1,000	1,100	0%
TOTAL General		2,700	1,587	2,795	3,880	43%
TOTAL Utilities		2,700	1,587	2,795	3,880	43%
Other Services						
General						
02-14-53-00-5201	Contractual/Professional	4,965	1,855	3,711	4,610	(7%)
TOTAL General		4,965	1,855	3,711	4,610	(7%)
Training						
02-14-53-05-5205	Conferences/Dues/Workshops	3,395	1,973	2,934	5,485	61%
TOTAL Training		3,395	1,973	2,934	5,485	61%
TOTAL Other Services		8,360	3,828	6,645	10,095	20%

FUND: Construction & Resources Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Natural Resources						
Maintenance and Equipment						
General						
02-14-55-00-5500	Facility Maintenance	2,500	1,145	2,500	2,500	0%
02-14-55-00-5505	Small Equipment	0	0	0	5,860	0%
02-14-55-00-5510	Equipment Repair & Parts	4,500	2,070	4,500	4,500	0%
TOTAL General		7,000	3,215	7,000	12,860	83%
Resource Management						
02-14-55-27-5530	Integrated Pest Management	0	0	0	8,000	0%
02-14-55-27-5540	Native Trees Plants Seeds	0	0	0	6,000	0%
TOTAL Resource Management		0	0	0	14,000	0%
TOTAL Maintenance and Equipment		7,000	3,215	7,000	26,860	283%
Capital						
Resource Management						
02-14-56-27-2330	Habitat Tree Removal	0	0	0	15,000	0%
TOTAL Resource Management		0	0	0	15,000	0%
TOTAL Capital		0	0	0	15,000	0%
TOTAL Natural Resources		320,655	129,289	268,425	372,277	16%
TOTAL FUND REVENUES & BEG. BALANCE		1,245,794	619,430	1,255,924	1,393,364	11%
TOTAL FUND EXPENSES		1,243,586	437,515	1,135,411	1,393,364	12%
FUND SURPLUS (DEFICIT)		2,208	181,915	120,513	0	(100%)

FUND: Golf Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			---2023---	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
-----					0	
BEGINNING BALANCE						
General						
REVENUES						
Reserve						
General						
03-00-40-00-0000	Reserve Contribution	0	0	0	103,041	0%

TOTAL General		0	0	0	103,041	0%
TOTAL Reserve		0	0	0	103,041	0%
TOTAL REVENUES: General		0	0	0	103,041	0%
Pro Shop						
REVENUES						
User Fees						
Golf						
03-15-42-10-4010	Core Season Passes	42,000	19,638	44,000	20,000	(52%)
03-15-42-10-4011	Anniversry Season Passes	150,000	802	182,000	118,000	(21%)
03-15-42-10-4035	Greens Fees 18 & 9 holes	175,524	86,807	270,000	220,000	25%
03-15-42-10-4040	Greens Fees Par 3	21,000	8,770	25,182	25,000	19%
03-15-42-10-4041	Greens Fees Coupons	1,000	346	1,000	700	(30%)
03-15-42-10-4042	Simulator Fees	4,000	4,833	5,900	5,500	37%
03-15-42-10-4055	Golf Car Rentals	215,000	100,373	280,000	260,000	20%
03-15-42-10-4056	Golf Car Coupons	100	153	450	300	200%
03-15-42-10-4060	Pull Cart Rentals	1,200	471	1,100	1,100	(8%)
03-15-42-10-4061	Clubs Rentals	1,200	1,000	2,200	1,800	50%
03-15-42-10-4062	Locker Rentals	600	250	475	500	(16%)
03-15-42-10-4070	Practice Range	27,500	16,985	39,000	38,000	38%
03-15-42-10-4080	Clubhouse Rental	2,000	800	900	1,000	(50%)
03-15-42-10-4085	Golf Lesson Income	5,000	7,210	7,833	7,000	40%
03-15-42-10-4090	Advertising Income	10,000	11,800	13,500	12,000	20%
03-15-42-10-4095	Foot Golf	2,500	712	2,292	2,250	(10%)

TOTAL Golf		658,624	260,950	875,832	713,150	8%
TOTAL User Fees		658,624	260,950	875,832	713,150	8%
Merchandise Sales						
Golf						
03-15-47-10-4000	Merchandise Income	110,000	62,124	140,000	125,000	13%

TOTAL Golf		110,000	62,124	140,000	125,000	13%
TOTAL Merchandise Sales		110,000	62,124	140,000	125,000	13%

FUND: Golf Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Pro Shop						
Contributions						
Forest Preserve Friends Fndtn						
03-15-48-53-4817	Tee Box Beautification	8,000	0	0	0	(100%)
TOTAL Forest Preserve Friends Fndtn		8,000	0	0	0	(100%)
TOTAL Contributions		8,000	0	0	0	(100%)
Miscellaneous Revenues						
General						
03-15-49-00-4250	Miscellaneous Revenues	11,200	117	750	0	(100%)
TOTAL General		11,200	117	750	0	(100%)
TOTAL Miscellaneous Revenues		11,200	117	750	0	(100%)
TOTAL REVENUES: Pro Shop		787,824	323,191	1,016,582	838,150	6%
Snack Bar						
REVENUES						
Merchandise & Sales						
Golf						
03-16-47-10-4001	Food Concession	19,000	9,348	28,000	25,000	31%
03-16-47-10-4002	Fountain Beverage	1,900	912	2,750	2,500	31%
03-16-47-10-4003	Beer and Wine	50,000	21,876	65,448	51,000	2%
03-16-47-10-4004	Beverage Cart	13,000	5,123	11,200	12,000	(7%)
03-16-47-10-4005	Vending	15,000	7,488	23,000	22,000	46%
TOTAL Golf		98,900	44,747	130,398	112,500	13%
TOTAL Merchandise & Sales		98,900	44,747	130,398	112,500	13%
TOTAL REVENUES: Snack Bar		98,900	44,747	130,398	112,500	13%
Course Maintenance & Admin						
REVENUES						
Miscellaneous Revenues						
General						
03-17-49-00-4200	Interest Income	250	394	1,225	2,000	700%
03-17-49-00-4250	Miscellaneous Revenues	10	0	0	0	(100%)
03-17-49-00-4603	Fixed Asset Sales	0	2,000	2,000	0	0%
TOTAL General		260	2,394	3,225	2,000	669%
TOTAL Miscellaneous Revenues		260	2,394	3,225	2,000	669%

FUND: Golf Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
TOTAL REVENUES: Course Maintenance & Admin		260	2,394	3,225	2,000	669%
EXPENSES						
Pro Shop						
Compensation						
Salary & Wages						
03-15-50-00-5000	Full-Time Personnel	113,773	52,301	113,600	118,896	4%
03-15-50-00-5010	Part-Time Personnel	107,796	40,607	107,796	126,642	17%
TOTAL Salary & Wages		221,569	92,908	221,396	245,538	10%
Benefits						
03-15-50-01-5030	Health Insurance	25,116	12,558	25,116	25,116	0%
03-15-50-01-5040	Dental Insurance	908	453	907	1,016	11%
03-15-50-01-5050	Life Insurance	81	47	81	81	0%
TOTAL Benefits		26,105	13,058	26,104	26,213	0%
TOTAL Compensation		247,674	105,966	247,500	271,751	9%
Commodities & Supplies						
General						
03-15-51-00-5101	Supplies	10,000	7,443	14,886	12,000	20%
03-15-51-00-5120	Gasoline	1,000	3,263	6,530	1,000	0%
03-15-51-00-5190	Uniforms	500	0	250	500	0%
TOTAL General		11,500	10,706	21,666	13,500	17%
TOTAL Commodities & Supplies		11,500	10,706	21,666	13,500	17%
Utilities						
General						
03-15-52-00-5130	Heating Fuel	5,700	4,635	5,950	6,500	14%
03-15-52-00-5210	Electric	11,000	2,115	12,300	16,605	50%
03-15-52-00-5220	Telephone	500	0	0	0	(100%)
03-15-52-00-5230	Water/Sewer	3,500	1,448	5,085	3,500	0%
TOTAL General		20,700	8,198	23,335	26,605	28%
TOTAL Utilities		20,700	8,198	23,335	26,605	28%

FUND: Golf Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Pro Shop						
Other Services						
General						
03-15-53-00-5201	Contractual/Professional	9,979	5,685	10,100	15,892	59%
03-15-53-00-5300	Promotions/Advertising	4,700	1,416	2,950	5,190	10%
TOTAL General		14,679	7,101	13,050	21,082	43%
Training						
03-15-53-05-5205	Conferences/Dues/Workshops	7,060	1,413	4,500	3,460	(50%)
TOTAL Training		7,060	1,413	4,500	3,460	(50%)
TOTAL Other Services		21,739	8,514	17,550	24,542	12%
Maintenance and Equipment						
General						
03-15-55-00-5500	Facility Maintenance	5,000	0	2,270	5,000	0%
03-15-55-00-5510	Equipment Repair & Parts	3,000	1,392	2,400	2,000	(33%)
03-15-55-00-5530	Equipment - E-Bay Fund	0	17,449	17,449	0	0%
TOTAL General		8,000	18,841	22,119	7,000	(12%)
TOTAL Maintenance and Equipment		8,000	18,841	22,119	7,000	(12%)
Capital						
General						
03-15-56-00-5501	Capital Equipment	0	0	0	30,163	0%
TOTAL General		0	0	0	30,163	0%
Rehab & PM						
03-15-56-25-2216	GC Upgrade Driving Range Turf	9,200	6,930	6,930	0	(100%)
03-15-56-25-2322	Front 9 Bunker Renovation	0	0	0	35,000	0%
TOTAL Rehab & PM		9,200	6,930	6,930	35,000	280%
TOTAL Capital		9,200	6,930	6,930	65,163	608%
Merchandise						
General						
03-15-57-00-5700	Merchandise for Resale	80,000	77,648	125,000	85,000	6%
03-15-57-00-5715	Credit Card Charges	16,000	7,147	21,500	16,000	0%
TOTAL General		96,000	84,795	146,500	101,000	5%
TOTAL Merchandise		96,000	84,795	146,500	101,000	5%

FUND: Golf Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
TOTAL Pro Shop		414,813	243,950	485,600	509,561	22%
Snack Bar						
EXPENSES						
Compensation						
Salary & Wages						
03-16-50-00-5010	Part-Time Personnel	16,280	4,089	13,770	14,642	(10%)
TOTAL Salary & Wages		16,280	4,089	13,770	14,642	(10%)
TOTAL Compensation		16,280	4,089	13,770	14,642	(10%)
Commodities & Supplies						
General						
03-16-51-00-5101	Supplies	50,000	24,145	65,550	50,000	0%
TOTAL General		50,000	24,145	65,550	50,000	0%
TOTAL Commodities & Supplies		50,000	24,145	65,550	50,000	0%
Maintenance and Equipment						
General						
03-16-55-00-5510	Equipment Repair & Parts	2,000	1,358	2,000	2,200	10%
TOTAL General		2,000	1,358	2,000	2,200	10%
TOTAL Maintenance and Equipment		2,000	1,358	2,000	2,200	10%
TOTAL Snack Bar		68,280	29,592	81,320	66,842	(2%)
Course Maintenance & Admin						
EXPENSES						
Compensation						
Salary & Wages						
03-17-50-00-5000	Full-Time Personnel	126,747	58,398	126,400	133,756	5%
03-17-50-00-5010	Part-Time Personnel	73,268	18,771	59,120	70,590	(3%)
TOTAL Salary & Wages		200,015	77,169	185,520	204,346	2%
Benefits						
03-17-50-01-5030	Health Insurance	23,400	11,700	23,400	23,400	0%
03-17-50-01-5040	Dental Insurance	908	453	907	1,016	11%
03-17-50-01-5050	Life Insurance	81	41	81	81	0%
TOTAL Benefits		24,389	12,194	24,388	24,497	0%
TOTAL Compensation		224,404	89,363	209,908	228,843	1%

FUND: Golf Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Course Maintenance & Admin						
Commodities & Supplies						
General						
03-17-51-00-5101	Supplies	108,889	56,200	69,500	59,000	(45%)
03-17-51-00-5120	Gasoline	5,000	3,129	10,150	5,000	0%
03-17-51-00-5125	Diesel Fuel	5,000	4,046	9,500	10,000	100%
03-17-51-00-5190	Uniforms	1,600	290	1,000	1,600	0%
TOTAL General		120,489	63,665	90,150	75,600	(37%)
TOTAL Commodities & Supplies		120,489	63,665	90,150	75,600	(37%)
Utilities						
General						
03-17-52-00-5130	Heating Fuel	2,500	2,938	4,500	4,800	92%
03-17-52-00-5210	Electric	4,500	1,045	6,750	9,115	102%
03-17-52-00-5220	Telephone	1,800	806	1,220	500	(72%)
03-17-52-00-5230	Water/Sewer	120	60	120	180	50%
TOTAL General		8,920	4,849	12,590	14,595	63%
TOTAL Utilities		8,920	4,849	12,590	14,595	63%
Other Services						
General						
03-17-53-00-5201	Contractual/Professional	7,310	5,619	8,435	7,900	8%
TOTAL General		7,310	5,619	8,435	7,900	8%
Training						
03-17-53-05-5205	Conferences/Dues/Workshops	1,320	25	125	3,150	138%
TOTAL Training		1,320	25	125	3,150	138%
TOTAL Other Services		8,630	5,644	8,560	11,050	28%
Maintenance and Equipment						
General						
03-17-55-00-5500	Course Maintenance Repairs	19,800	3,837	28,950	29,000	46%
03-17-55-00-5505	Small Equipment	3,650	447	1,500	4,700	28%
03-17-55-00-5510	Equipment Repair & Parts	18,000	16,307	22,500	18,000	0%
TOTAL General		41,450	20,591	52,950	51,700	24%
TOTAL Maintenance and Equipment		41,450	20,591	52,950	51,700	24%

FUND: Golf Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	

Course Maintenance & Admin						
Capital						
Rehab & PM						
03-17-56-25-2213	GC Cart Path Improvements	25,000	0	0	7,500	(70%)
03-17-56-25-2323	Back 9 Irrigation Head Replace	0	0	0	90,000	0%
		-----			-----	
TOTAL Rehab & PM		25,000	0	0	97,500	290%
TOTAL Capital		25,000	0	0	97,500	290%
TOTAL Course Maintenance & Admin		428,893	184,112	374,158	479,288	11%
TOTAL FUND REVENUES & BEG. BALANCE		886,984	370,332	1,150,205	1,055,691	19%
TOTAL FUND EXPENSES		911,986	457,654	941,078	1,055,691	15%
FUND SURPLUS (DEFICIT)		(25,002)	(87,322)	209,127	0	(100%)

FUND: Museum Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022		PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
		BUDGETED	6 MO. ACTUAL			
BEGINNING BALANCE					0	
General						
REVENUES						
Merchandise & Sales						
General						
04-00-47-00-4700	Merchandise Sales	8,215	6,512	16,000	10,000	21%
TOTAL General		8,215	6,512	16,000	10,000	21%
TOTAL Merchandise & Sales		8,215	6,512	16,000	10,000	21%
Miscellaneous Revenues						
General						
04-00-49-00-4200	Interest Income	10	10	30	250	400%
04-00-49-00-4250	Miscellaneous Revenues	25	6	15	25	0%
TOTAL General		35	16	45	275	685%
TOTAL Miscellaneous Revenues		35	16	45	275	685%
TOTAL REVENUES: General		8,250	6,528	16,045	10,275	24%
EXPENSES						
Merchandise						
General						
04-00-57-00-5700	Merchandise for Resale	7,000	4,236	12,000	8,025	14%
04-00-57-00-5716	Helcim Fees	750	0	750	750	0%
TOTAL General		7,750	4,236	12,750	8,775	13%
TOTAL Merchandise		7,750	4,236	12,750	8,775	13%
Miscellaneous Expenses						
General						
04-00-59-00-5950	Miscellaneous Expenses	500	859	1,750	1,500	200%
TOTAL General		500	859	1,750	1,500	200%
TOTAL Miscellaneous Expenses		500	859	1,750	1,500	200%
TOTAL General		8,250	5,095	14,500	10,275	24%
TOTAL FUND REVENUES & BEG. BALANCE		8,250	6,528	16,045	10,275	24%
TOTAL FUND EXPENSES		8,250	5,095	14,500	10,275	24%
FUND SURPLUS (DEFICIT)		0	1,433	1,545	0	0%

FUND: Risk Management

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
BEGINNING BALANCE					0	
General						
REVENUES						
Reserve						
General						
05-00-40-00-0000	Reserve Contribution	0	0	0	195,636	0%
TOTAL General		0	0	0	195,636	0%
TOTAL Reserve		0	0	0	195,636	0%
Taxes						
General						
05-00-41-00-4101	Property Taxes	280,423	150,098	288,793	447,127	59%
TOTAL General		280,423	150,098	288,793	447,127	59%
TOTAL Taxes		280,423	150,098	288,793	447,127	59%
Grants						
State						
05-00-44-51-4408	DCEO LOW Spillway	110,000	0	0	110,000	0%
TOTAL State		110,000	0	0	110,000	0%
TOTAL Grants		110,000	0	0	110,000	0%
Miscellaneous Revenues						
General						
05-00-49-00-4200	Interest Income	200	121	1,800	2,000	900%
05-00-49-00-4680	PDRMA Incentive	0	500	500	0	0%
TOTAL General		200	621	2,300	2,000	900%
TOTAL Miscellaneous Revenues		200	621	2,300	2,000	900%
TOTAL REVENUES: General		390,623	150,719	291,093	754,763	93%
EXPENSES						
Other Services						
General						
05-00-53-00-5000	RM Personnel Expenses	0	0	30,000	30,000	0%
05-00-53-00-5201	Contractual/Professional	0	0	17,055	20,000	0%
05-00-53-00-5360	Insurance Premiums	111,165	55,425	111,009	121,164	8%
TOTAL General		111,165	55,425	158,064	171,164	53%

FUND: Risk Management

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
General						
Other Services						
Human Resources						
05-00-53-04-5334	Safety & Risk Training	1,750	0	1,660	1,750	0%
05-00-53-04-5335	Unemployment Compensation	10,000	4,351	11,462	10,000	0%
05-00-53-04-5371	Safety Materials and Tests	555	0	850	1,000	80%
TOTAL Human Resources		12,305	4,351	13,972	12,750	3%
TOTAL Other Services		123,470	59,776	172,036	183,914	48%
Miscellaneous Expenses						
General						
05-00-59-00-5950	Miscellaneous Expenses	774	774	774	774	0%
TOTAL General		774	774	774	774	0%
TOTAL Miscellaneous Expenses		774	774	774	774	0%
Reserves						
General						
05-00-60-00-0000	Year End Reserve	36,190	0	0	0	(100%)
TOTAL General		36,190	0	0	0	(100%)
TOTAL Reserves		36,190	0	0	0	(100%)
TOTAL General		160,434	60,550	172,810	184,688	15%
Museum of the Grand Prairie						
EXPENSES						
Other Services						
General						
05-08-53-00-5370	MGP Sprinkler Inspection 5 yr	3,225	726	726	3,225	0%
TOTAL General		3,225	726	726	3,225	0%
TOTAL Other Services		3,225	726	726	3,225	0%
TOTAL Museum of the Grand Prairie		3,225	726	726	3,225	0%
Planning						
EXPENSES						

FUND: Risk Management

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022		--2023--		
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Planning						
Other Services						
General						
05-12-53-00-5370	Safety Inspections	4,400	50	360	1,350	(69%)
05-12-53-00-5371	Risk Management	10,000	931	10,000	10,000	0%
05-12-53-00-5372	Self Insurance	5,000	5,145	15,515	10,000	100%
TOTAL General		19,400	6,126	25,875	21,350	10%
TOTAL Other Services		19,400	6,126	25,875	21,350	10%
Capital						
Construction						
05-12-56-21-2301	GC Automated Entrance Gate	0	0	0	30,500	0%
05-12-56-21-6050	LW Storm Shelter	8,000	8,577	8,577	10,000	25%
TOTAL Construction		8,000	8,577	8,577	40,500	406%
Rehab & PM						
05-12-56-25-2305	LOW Spillway Renovation	0	0	0	150,000	0%
05-12-56-25-2306	LOW Stream Barbs Near CB	0	0	0	320,000	0%
05-12-56-25-6051	HQ Vestibule	0	6,051	6,051	0	0%
TOTAL Rehab & PM		0	6,051	6,051	470,000	0%
TOTAL Capital		8,000	14,628	14,628	510,500	281%
TOTAL Planning		27,400	20,754	40,503	531,850	841%
Natural Resources						
EXPENSES						
Capital						
Resource Management						
05-14-56-27-6065	Hazardous Tree Removal	49,564	13,676	49,564	35,000	(29%)
TOTAL Resource Management		49,564	13,676	49,564	35,000	(29%)
TOTAL Capital		49,564	13,676	49,564	35,000	(29%)
TOTAL Natural Resources		49,564	13,676	49,564	35,000	(29%)
TOTAL FUND REVENUES & BEG. BALANCE		390,623	150,719	291,093	754,763	93%
TOTAL FUND EXPENSES		240,623	95,706	263,603	754,763	213%
FUND SURPLUS (DEFICIT)		150,000	55,013	27,490	0	(100%)

FUND: IMRF

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
-----					0	
BEGINNING BALANCE						
General						
REVENUES						
Taxes						
General						
06-00-41-00-4101	Property Taxes	208,992	92,920	178,777	122,187	(41%)
06-00-41-00-4102	Personal Prop Replacement Tax	16,965	24,993	35,024	35,364	108%
TOTAL General		225,957	117,913	213,801	157,551	(30%)
TOTAL Taxes		225,957	117,913	213,801	157,551	(30%)
Miscellaneous Revenues						
General						
06-00-49-00-4200	Interest Income	250	173	1,000	2,500	900%
TOTAL General		250	173	1,000	2,500	900%
TOTAL Miscellaneous Revenues		250	173	1,000	2,500	900%
TOTAL REVENUES: General		226,207	118,086	214,801	160,051	(29%)
EXPENSES						
Salary & Wages						
Benefits						
06-00-50-01-5070	IMRF Contributions	187,005	83,010	166,021	159,040	(14%)
TOTAL Benefits		187,005	83,010	166,021	159,040	(14%)
TOTAL Salary & Wages		187,005	83,010	166,021	159,040	(14%)
Miscellaneous Expenses						
General						
06-00-59-00-5950	Miscellaneous Expenses	1,010	1,010	1,011	1,011	0%
TOTAL General		1,010	1,010	1,011	1,011	0%
TOTAL Miscellaneous Expenses		1,010	1,010	1,011	1,011	0%
Reserves						
General						
06-00-60-00-0000	Year End Reserve	38,193	0	0	0	(100%)
TOTAL General		38,193	0	0	0	(100%)
TOTAL Reserves		38,193	0	0	0	(100%)
TOTAL General		226,208	84,020	167,032	160,051	(29%)
TOTAL FUND REVENUES & BEG. BALANCE		226,207	118,086	214,801	160,051	(29%)
TOTAL FUND EXPENSES		226,208	84,020	167,032	160,051	(29%)
FUND SURPLUS (DEFICIT)		(1)	34,066	47,769	0	(100%)

FUND: Audit Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE					0	
General						
REVENUES						
Taxes						
General						
07-00-41-00-4101	Property Taxes	41,218	21,443	41,256	61,847	50%
TOTAL General		41,218	21,443	41,256	61,847	50%
TOTAL Taxes		41,218	21,443	41,256	61,847	50%
Miscellaneous Revenues						
General						
07-00-49-00-4200	Interest Income	125	49	460	600	380%
TOTAL General		125	49	460	600	380%
TOTAL Miscellaneous Revenues		125	49	460	600	380%
TOTAL REVENUES: General		41,343	21,492	41,716	62,447	51%
EXPENSES						
Other Services						
General						
07-00-53-00-5201	Contractual/Professional	30,200	23,649	30,409	62,275	106%
TOTAL General		30,200	23,649	30,409	62,275	106%
TOTAL Other Services		30,200	23,649	30,409	62,275	106%
Miscellaneous Expenses						
General						
07-00-59-00-5950	Miscellaneous Expenses	172	172	172	172	0%
TOTAL General		172	172	172	172	0%
TOTAL Miscellaneous Expenses		172	172	172	172	0%
Reserves						
General						
07-00-60-00-0000	Year End Reserve	10,971	0	0	0	(100%)
TOTAL General		10,971	0	0	0	(100%)
TOTAL Reserves		10,971	0	0	0	(100%)
TOTAL General		41,343	23,821	30,581	62,447	51%
TOTAL FUND REVENUES & BEG. BALANCE		41,343	21,492	41,716	62,447	51%
TOTAL FUND EXPENSES		41,343	23,821	30,581	62,447	51%
FUND SURPLUS (DEFICIT)		0	(2,329)	11,135	0	0%

FUND: Social Security Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)

BEGINNING BALANCE						0
General						
REVENUES						
Taxes						
General						
08-00-41-00-4101	Property Taxes	246,147	121,506	233,785	246,134	0%
-----		-----		-----		-----
TOTAL General		246,147	121,506	233,785	246,134	0%
TOTAL Taxes		246,147	121,506	233,785	246,134	0%
Miscellaneous Revenues						
General						
08-00-49-00-4200	Interest Income	150	79	1,220	1,500	900%
-----		-----		-----		-----
TOTAL General		150	79	1,220	1,500	900%
TOTAL Miscellaneous Revenues		150	79	1,220	1,500	900%
TOTAL REVENUES: General		246,297	121,585	235,005	247,634	0%
EXPENSES						
Salary & Wages						
Benefits						
08-00-50-01-5080	Social Security Contributions	232,727	94,674	205,000	246,709	6%
-----		-----		-----		-----
TOTAL Benefits		232,727	94,674	205,000	246,709	6%
TOTAL Salary & Wages		232,727	94,674	205,000	246,709	6%
Miscellaneous Expenses						
General						
08-00-59-00-5950	Miscellaneous Expenses	924	924	925	925	0%
-----		-----		-----		-----
TOTAL General		924	924	925	925	0%
TOTAL Miscellaneous Expenses		924	924	925	925	0%
Reserves						
General						
08-00-60-00-0000	Year End Reserve	12,646	0	0	0	(100%)
-----		-----		-----		-----
TOTAL General		12,646	0	0	0	(100%)
TOTAL Reserves		12,646	0	0	0	(100%)
TOTAL General		246,297	95,598	205,925	247,634	0%
TOTAL FUND REVENUES & BEG. BALANCE		246,297	121,585	235,005	247,634	0%
TOTAL FUND EXPENSES		246,297	95,598	205,925	247,634	0%
FUND SURPLUS (DEFICIT)		0	25,987	29,080	0	0%

FUND: General Obligation Bond Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)

BEGINNING BALANCE						0
General						
REVENUES						
Reserves						
General						
09-00-40-00-0000	Prior Year Reserves	3,000	0	0	0	(100%)

TOTAL General					3,000	0 (100%)
TOTAL Reserves					3,000	0 (100%)
Taxes						
General						
09-00-41-00-4101	Property Taxes	253,113	131,035	252,121	265,257	4%

TOTAL General					253,113	131,035 4%
TOTAL Taxes					253,113	131,035 4%
Miscellaneous Revenues						
General						
09-00-49-00-4200	Interest Income	100	98	225	349	249%

TOTAL General					100	98 249%
TOTAL Miscellaneous Revenues					100	98 249%
TOTAL REVENUES: General					256,213	131,133 3%
EXPENSES						
Other Services						
General						
09-00-53-00-5201	Bond Administrative Fees	3,000	4,500	4,500	500	(83%)
09-00-53-00-5364	2020 Bond Interest	630	2,385	4,770	5,086	707%

TOTAL General					3,630	6,885 53%
TOTAL Other Services					3,630	6,885 53%
Miscellaneous						
General						
09-00-59-00-5950	Miscellaneous Expenses	1,225	1,225	1,226	3,210	162%

TOTAL General					1,225	1,225 162%

FUND: General Obligation Bond Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	----- 2022 -----			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)

General						
Miscellaneous						
Transfers						
09-00-59-99-5360	Biannual Bond Transfer	251,358	0	240,847	256,810	2%

TOTAL Transfers		251,358	0	240,847	256,810	2%
TOTAL Miscellaneous		252,583	1,225	242,073	260,020	2%
TOTAL General		256,213	8,110	251,343	265,606	3%
TOTAL FUND REVENUES & BEG. BALANCE		256,213	131,133	252,346	265,606	3%
TOTAL FUND EXPENSES		256,213	8,110	251,343	265,606	3%
FUND SURPLUS (DEFICIT)		0	123,023	1,003	0	0%

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			2023	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
BEGINNING BALANCE					0	
General						
REVENUES						
Reserves						
General						
10-00-40-00-0000	Reserve Contribution	0	0	0	332,167	0%
10-00-40-00-0001	Prior Year Encumbrances	554,201	0	0	0	(100%)
10-00-40-00-0002	Dark Sky In Kind Contribution	0	0	0	40,000	0%
TOTAL General		554,201	0	0	372,167	(32%)
TOTAL Reserves		554,201	0	0	372,167	(32%)
User Fees						
Other User Fees						
10-00-42-14-4695	Kickapoo Rail Trail Leases	3,000	339	3,000	3,000	0%
TOTAL Other User Fees		3,000	339	3,000	3,000	0%
TOTAL User Fees		3,000	339	3,000	3,000	0%
Grants						
Federal						
10-00-44-50-4471	ITEP - KRT Ogden	160,162	0	160,162	0	(100%)
10-00-44-50-4473	IDOT Reimbursements - KRT DE2B	20,658	0	16,020	0	(100%)
10-00-44-50-4474	IDOT Reimburse - KRT Amenities	199,776	15,628	22,000	6,394	(96%)
TOTAL Federal		380,596	15,628	198,182	6,394	(98%)
State						
10-00-44-51-2317	PMC Discovery Garden Greenhouse	0	0	0	723,800	0%
10-00-44-51-2331	KRT Phase 3 Urbana-Ogden	0	0	0	2,674,829	0%
10-00-44-51-4400	DNR OSLAD - LOW Peninsula	33,680	0	33,680	294,000	772%
10-00-44-51-4410	Public Museum Grant	238,250	0	0	238,250	0%
TOTAL State		271,930	0	33,680	3,930,879	345%
Private						
10-00-44-52-4450	Clean Energy Grant Salt Fork	15,000	0	0	0	(100%)
10-00-44-52-4490	PDRMA Grants	0	0	0	0	0%
TOTAL Private		15,000	0	0	0	(100%)
TOTAL Grants		667,526	15,628	231,862	3,937,273	489%

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
General						
Contributions						
Private						
10-00-48-52-4800	NRDA Mitigation	10,000	0	0	0	(100%)
TOTAL Private		10,000	0	0	0	(100%)
Forest Preserve Friends Fndtn						
10-00-48-53-4803	Lake of the Woods Contribution	55,000	0	45,093	0	(100%)
10-00-48-53-4804	FPPF - LOW Peninsula	0	0	0	0	0%
10-00-48-53-4806	Middle Fork Contribution	86,480	8,659	8,659	100,000	15%
10-00-48-53-4807	Homer Lake Contribution	0	0	0	0	0%
10-00-48-53-4808	FPPF Museum Contribution	5,000	0	0	60,157	103%
10-00-48-53-4810	Botanical Garden Contribution	0	0	0	23,200	0%
10-00-48-53-4814	Natural Resources Contribution	0	0	0	12,000	0%
10-00-48-53-4871	FPPF - KRT Ogden	27,296	0	0	0	(100%)
TOTAL Forest Preserve Friends Fndtn		173,776	8,659	53,752	195,357	12%
TOTAL Contributions		183,776	8,659	53,752	195,357	6%
Miscellaneous Revenues						
General						
10-00-49-00-4200	Interest Income	250	348	696	1,500	500%
10-00-49-00-4603	Fixed Asset Sales	20,000	5,801	5,877	10,000	(50%)
TOTAL General		20,250	6,149	6,573	11,500	(43%)
Transfers						
10-00-49-99-9010	2022 Bond Proceeds	510,000	492,729	492,729	0	(100%)
10-00-49-99-9020	Farm Fund Transfer	32,500	0	32,500	0	(100%)
10-00-49-99-9101	Transfer from Corporate	628,482	0	628,482	421,492	(32%)
10-00-49-99-9102	Transfer from Construction	75,000	0	75,000	142,378	89%
TOTAL Transfers		1,245,982	492,729	1,228,711	563,870	(54%)
TOTAL Miscellaneous Revenues		1,266,232	498,878	1,235,284	575,370	(54%)
TOTAL REVENUES: General		2,674,735	523,504	1,523,898	5,083,167	90%
EXPENSES						
Capital						
General						
10-00-56-00-5501	Capital Equipment	218,647	51,180	155,600	377,001	72%
10-00-56-00-5530	Equipment - E-Bay Fund	0	5,537	18,477	0	0%
TOTAL General		218,647	56,717	174,077	377,001	72%
TOTAL Capital		218,647	56,717	174,077	377,001	72%

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
General						
Reserves						
General						
10-00-60-00-0002	2023 Bond Proceeds	258,000	0	0	0	(100%)
TOTAL General		258,000	0	0	0	(100%)
TOTAL Reserves		258,000	0	0	0	(100%)
TOTAL General		476,647	56,717	174,077	377,001	(20%)
Public Relations						
EXPENSES						
Capital						
Rehab & PM						
10-02-56-25-6002	Interpretive Sign Replacement	10,000	333	6,246	0	(100%)
TOTAL Rehab & PM		10,000	333	6,246	0	(100%)
TOTAL Capital		10,000	333	6,246	0	(100%)
TOTAL Public Relations		10,000	333	6,246	0	(100%)
Lake of the Woods						
EXPENSES						
Capital						
Construction						
10-03-56-21-2326	RB Sidewalk Improvements	0	0	0	10,000	0%
10-03-56-21-6001	LW Accessible Parking at P1/P2	5,000	0	5,000	5,000	0%
10-03-56-21-6130	OSLAD Peninsula Project	0	0	0	0	0%
TOTAL Construction		5,000	0	5,000	15,000	200%
Rehab & PM						
10-03-56-25-2060	West Maintenance Roof	15,000	0	15,000	0	(100%)
10-03-56-25-2201	LW Replace Gate Piers	5,000	0	5,000	0	(100%)
10-03-56-25-2214	SR Residence Improvements	11,000	0	11,000	40,000	263%
10-03-56-25-2309	P2 Kitchen, Bathroom, Storage	0	0	0	25,000	0%
10-03-56-25-2311	Replace Hawthorne & Hickory Sh	0	0	0	30,000	0%
10-03-56-25-6001	LW Sealcoating Roads	250,000	218,046	221,344	0	(100%)
10-03-56-25-6003	RB Sidewalk Repairs & Adjust	10,000	0	10,000	0	(100%)
10-03-56-25-6004	LW Replace Covered Bridge Roof	110,000	0	105,000	0	(100%)

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
Lake of the Woods						
EXPENSES						
Capital						
Rehab & PM						
10-03-56-25-6005	LW Replace Fisherman's Shelter	5,000	0	5,000	0	(100%)
10-03-56-25-6133	Canoe Access	0	1,583	1,583	0	0%
TOTAL Rehab & PM		406,000	219,629	373,927	95,000	(76%)
TOTAL Capital		411,000	219,629	378,927	110,000	(73%)
TOTAL Lake of the Woods		411,000	219,629	378,927	110,000	(73%)
Middle Fork						
EXPENSES						
Capital						
Construction						
10-06-56-21-2308	Dark Sky Parking, Trail, View	0	0	0	588,000	0%
TOTAL Construction		0	0	0	588,000	0%
Rehab & PM						
10-06-56-25-2101	MF Restore Willow Pond	671,397	427,867	680,674	0	(100%)
10-06-56-25-2202	MF Material Bays	7,500	0	0	0	(100%)
10-06-56-25-2203	MF Rehab AC Kitchen	8,000	0	0	0	(100%)
10-06-56-25-2312	Showerhouse Floor, Ceiling, Pl	0	0	0	12,000	0%
10-06-56-25-2313	AC Renovate Kitchen	0	0	0	16,000	0%
10-06-56-25-2314	Willow Pond Fishing Access	0	0	0	10,000	0%
10-06-56-25-6009	MF Campground Water Fountains	40,000	38,908	38,908	0	(100%)
10-06-56-25-6161	Replace Shower House Doors	0	0	0	0	0%
10-06-56-25-6162	Replace Shower House Sinks & F	0	9,804	9,804	0	0%
10-06-56-25-6163	Replace Residence Windows	0	8,963	8,963	0	0%
10-06-56-25-6164	Replace Residence Flooring	0	3,200	3,200	0	0%
TOTAL Rehab & PM		726,897	488,742	741,549	38,000	(94%)
TOTAL Capital		726,897	488,742	741,549	626,000	(13%)
TOTAL Middle Fork		726,897	488,742	741,549	626,000	(13%)
Homer Lake						
EXPENSES						

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Homer Lake						
Capital						
Rehab & PM						
10-07-56-25-2205	HL Replace Playscape Pump	30,000	0	30,000	0	(100%)
10-07-56-25-2310	HL Collins Pond Fishing Dock	0	0	0	11,500	0%
10-07-56-25-2315	SFC Sound & Light Improvements	0	0	0	11,500	0%
10-07-56-25-6005	HL Rehab Observation Shelter	15,000	0	15,000	0	(100%)
TOTAL Rehab & PM		45,000	0	45,000	23,000	(48%)
TOTAL Capital		45,000	0	45,000	23,000	(48%)
TOTAL Homer Lake		45,000	0	45,000	23,000	(48%)
Museum						
EXPENSES						
Capital						
Rehab & PM						
10-08-56-25-2065	Blacksmith Exhibit	10,000	0	0	40,000	300%
TOTAL Rehab & PM		10,000	0	0	40,000	300%
TOTAL Capital		10,000	0	0	40,000	300%
TOTAL Museum		10,000	0	0	40,000	300%
Botanic Garden						
EXPENSES						
Capital						
New Construction						
10-10-56-21-2317	Discovery Garden Greenhouse	0	0	0	750,000	0%
TOTAL New Construction		0	0	0	750,000	0%
Rehab & PM						
10-10-56-25-2208	BG EnablingGarden ShadesPlants	25,000	0	25,000	0	(100%)
10-10-56-25-6003	BG Upgrade Gravel Walks	25,000	0	25,000	0	(100%)
TOTAL Rehab & PM		50,000	0	50,000	0	(100%)
TOTAL Capital		50,000	0	50,000	750,000	400%
TOTAL Botanic Garden		50,000	0	50,000	750,000	400%
Planning						
EXPENSES						

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Planning						
Capital						
New Construction						
10-12-56-21-2331	KRT Phase 3 Urbana-Ogden	0	0	0	2,697,126	0%
10-12-56-21-6010	HLIC Architect/Engineering	50,000	0	4,064	0	(100%)
10-12-56-21-6102	HQ Basement Offices	10,000	0	75,100	0	(100%)
10-12-56-21-6103	HQ Renovate Conference Room	0	0	5,975	0	0%
10-12-56-21-6120	KRT Ogden	296,691	1,420	104,518	73,040	(75%)
10-12-56-21-6121	KRT Phase 1 Amenities	0	53,956	65,250	0	0%
10-12-56-21-6123	KRT Phase 2B Engineering	0	14,090	14,090	0	0%
TOTAL New Construction		356,691	69,466	268,997	2,770,166	676%
Rehab & PM						
10-12-56-25-0000	Grant Match Contingency	362,000	0	0	0	(100%)
10-12-56-25-2210	HQ Repl Heritage Hall Windows	6,000	0	6,000	0	(100%)
10-12-56-25-2319	HVAC Replacements	0	0	0	30,000	0%
10-12-56-25-2320	Sign Replacement	0	0	0	15,000	0%
10-12-56-25-2321	Sealcoat Golf, Penin, Parking	0	0	0	275,000	0%
10-12-56-25-6001	HVFP Parking	0	629	630	0	0%
10-12-56-25-6002	Entrance Sign Replacement-LOW	0	15,952	15,953	0	0%
10-12-56-25-6007	HVAC Contingency	20,000	0	20,000	0	(100%)
TOTAL Rehab & PM		388,000	16,581	42,583	320,000	(17%)
TOTAL Capital		744,691	86,047	311,580	3,090,166	314%
TOTAL Planning		744,691	86,047	311,580	3,090,166	314%
Construction						
EXPENSES						
Capital						
Construction						
10-13-56-21-6006	HV Canoe & Kayak Access	55,000	0	100	55,000	0%
TOTAL Construction		55,000	0	100	55,000	0%
TOTAL Capital		55,000	0	100	55,000	0%
TOTAL Construction		55,000	0	100	55,000	0%
Natural Resources						
EXPENSES						

FUND: Capital Projects Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022		--2023--		
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
Natural Resources						
Capital						
Resource Management						
10-14-56-27-2101	MF Plant Willow Pond Shoreline	20,000	537	537	0	(100%)
10-14-56-27-2215	HL Salt Fork Mitigation	25,000	0	0	0	(100%)
10-14-56-27-2327	Buffalo Trace Wetland	0	0	0	5,000	0%
10-14-56-27-2328	Willow Pond Restoration	0	0	0	7,000	0%
10-14-56-27-6067	Integrated Pest Management	6,500	2,159	6,500	0	(100%)
10-14-56-27-6068	Native Plants, Seeds, & Trees	6,000	640	6,000	0	(100%)
TOTAL Resource Management		57,500	3,336	13,037	12,000	(79%)
TOTAL Capital		57,500	3,336	13,037	12,000	(79%)
TOTAL Natural Resources		57,500	3,336	13,037	12,000	(79%)
Pro Shop						
EXPENSES						
Capital						
Rehab & PM						
10-15-56-25-6150	Bunker Renovation	35,000	31,909	31,909	0	(100%)
TOTAL Rehab & PM		35,000	31,909	31,909	0	(100%)
TOTAL Capital		35,000	31,909	31,909	0	(100%)
TOTAL Pro Shop		35,000	31,909	31,909	0	(100%)
Golf Course						
EXPENSES						
Capital						
Repair & PM						
10-17-56-25-2211	GC Replace F9 Irrigation Heads	38,000	87,500	87,500	0	(100%)
10-17-56-25-2213	GC Cart Path Improvements	25,000	0	6,000	0	(100%)
TOTAL Repair & PM		63,000	87,500	93,500	0	(100%)
TOTAL Capital		63,000	87,500	93,500	0	(100%)
TOTAL Golf Course		63,000	87,500	93,500	0	(100%)
TOTAL FUND REVENUES & BEG. BALANCE		2,674,735	523,504	1,523,898	5,083,167	90%
TOTAL FUND EXPENSES		2,684,735	974,213	1,845,925	5,083,167	89%
FUND SURPLUS (DEFICIT)		(10,000)	(450,709)	(322,027)	0	(100%)

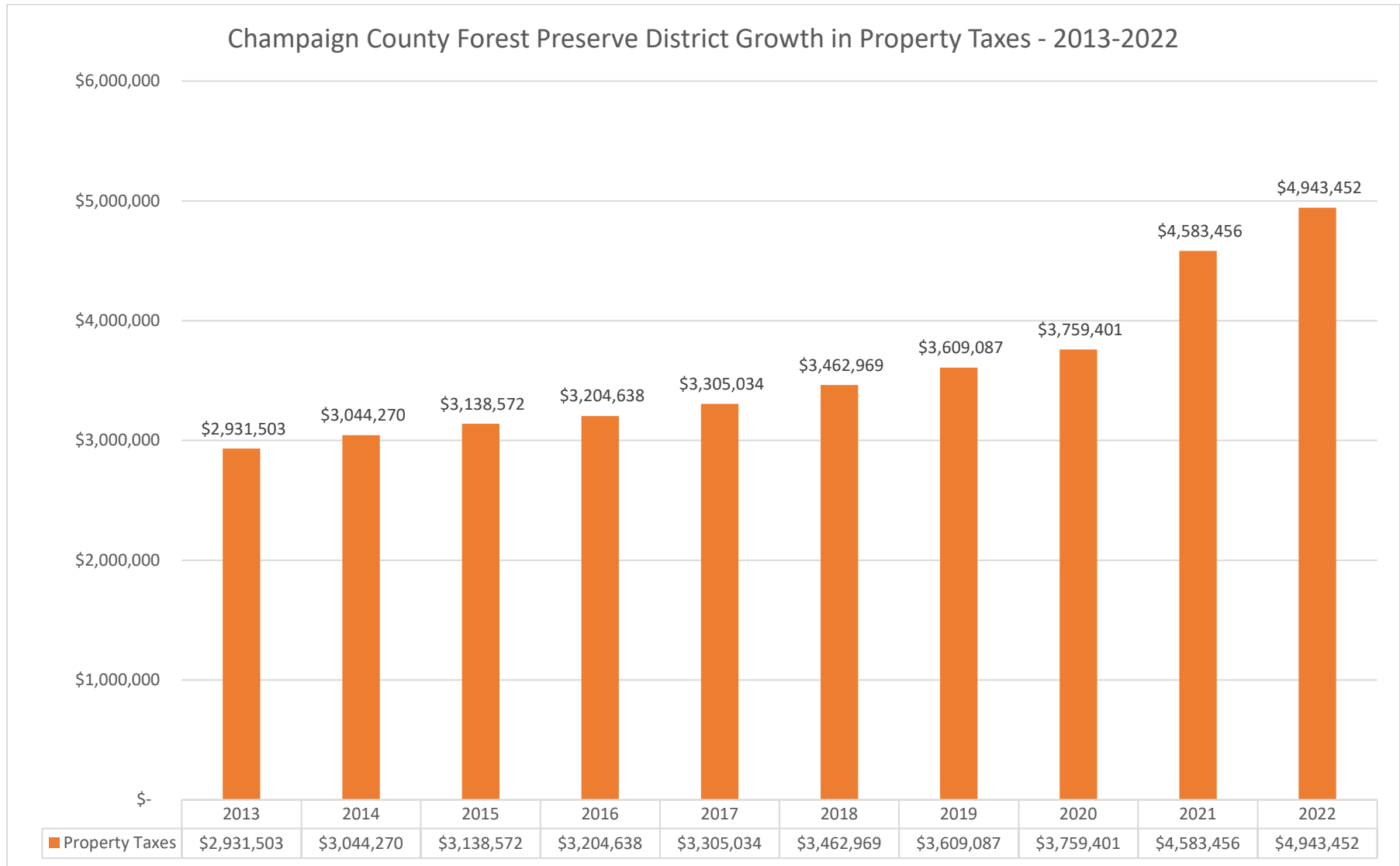
FUND: Land Acquisition Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	% INC (DEC)
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
BEGINNING BALANCE					0	
General						
REVENUES						
Reserve Spend						
General						
11-00-40-00-0000	Reserve Contribution	28,490	0	0	162,603	470%
TOTAL General		28,490	0	0	162,603	470%
TOTAL Reserve Spend		28,490	0	0	162,603	470%
Grants						
Private						
11-00-44-52-4450	Pending Grant Salt Fork	637,525	0	0	680,000	6%
TOTAL Private		637,525	0	0	680,000	6%
TOTAL Grants		637,525	0	0	680,000	6%
Contributions						
Private						
11-00-48-52-4899	Corporate Mitigation	172,161	0	0	40,000	(76%)
TOTAL Private		172,161	0	0	40,000	(76%)
Forest Preserve Friends Fndtn						
11-00-48-53-4401	Foundation Contributions	0	0	0	500	0%
TOTAL Forest Preserve Friends Fndtn		0	0	0	500	0%
TOTAL Contributions		172,161	0	0	40,500	(76%)
Miscellaneous Revenues						
General						
11-00-49-00-4200	Interest Income	25	456	912	250	900%
TOTAL General		25	456	912	250	900%
Other User Fees						
11-00-49-14-4690	Easements	0	700	700	0	0%
TOTAL Other User Fees		0	700	700	0	0%

FUND: Land Acquisition Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022			--2023--	
		BUDGETED	6 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC)
General						
Miscellaneous Revenues						
Transfers						
11-00-49-99-9010	Corporate Transfer	136,009	0	0	90,857	(33%)
TOTAL Transfers		136,009	0	0	90,857	(33%)
TOTAL Miscellaneous Revenues		136,034	1,156	1,612	91,107	(33%)
TOTAL REVENUES: General		974,210	1,156	1,612	974,210	0%
EXPENSES						
Other Services						
General						
11-00-53-00-5201	Contractual/Professional	20,000	1,464	3,500	19,500	(2%)
TOTAL General		20,000	1,464	3,500	19,500	(2%)
TOTAL Other Services		20,000	1,464	3,500	19,500	(2%)
Capital						
General						
11-00-56-00-6000	Land Acquisition	953,210	0	0	953,210	0%
TOTAL General		953,210	0	0	953,210	0%
TOTAL Capital		953,210	0	0	953,210	0%
Miscellaneous Expenses						
General						
11-00-59-00-5950	Miscellaneous Expenses	1,000	1,107	1,115	1,500	50%
TOTAL General		1,000	1,107	1,115	1,500	50%
TOTAL Miscellaneous Expenses		1,000	1,107	1,115	1,500	50%
TOTAL General		974,210	2,571	4,615	974,210	0%
TOTAL FUND REVENUES & BEG. BALANCE		974,210	1,156	1,612	974,210	0%
TOTAL FUND EXPENSES		974,210	2,571	4,615	974,210	0%
FUND SURPLUS (DEFICIT)		0	(1,415)	(3,003)	0	0%

Appendix I – Property Tax Growth 2013-2022



NOTE: In November 2020 Champaign County voters approved a limiting rate referendum which substantially increased the District’s received property taxes beginning with the 2021 fiscal year.