

**Forest Preserves of Winnebago County**  
**2022 – 2023 Budget**  
**Budget Assumptions & Guidelines**

**DRAFT**  
**9/14/22 BOARD**

The Forest Preserve District's fiscal year is from November 1 through October 31. The following budget planning assumptions and guidelines provide the framework by which the staff will develop the 2022-2023 budget. The proposed budget will then be presented to the Board of Commissioners at the regular Board meeting on September 14, 2022 for review. The budget and levies will be laid over at the regular Board meeting on September 14, 2022 to October 19, 2022.

**TAX CAP and ASSESSED VALUATION**

Under the Tax Limitation Act (Tax Cap), our property tax revenue increases are limited to the Consumer Price Index (CPI) or 5%, whichever is lower, plus any new growth. The limit for 2021 is 5.00 %. The preliminary estimated equalized assessed valuation for Winnebago County is expected to be 7.30% higher than this year's. The limiting tax rate for 2023 is .10112.

**REVENUE**

**Real Estate Property Tax**

The District has one of the lowest tax rates of all public taxing bodies in Winnebago County. The final tax rate for 2022 for taxes payable in 2023 is expected to be \$.09930. This means for a single family homeowner of a \$100,000 home assessed at 1/3 of its market value, less the \$ 6,000 owner-occupied exemption, gives us a taxable assessment of \$ 27,300. Therefore, the taxpayer would pay a total of \$27.11 for access to all the land, facilities, and recreational opportunities we provide compared to \$ 28.42 in 2022.

**Corporate Personal Property Replacement Tax**

This is money that comes to the District from a business tax in Illinois and is used in three funds: Corporate Fund, IMRF Fund and Social Security Fund. It is estimated that we will receive \$ 1,102,000 in 2023, which is lower than what we will anticipate in 2022, which is estimated at \$ 1,897,000.

**Fees and Charges**

In addition to property tax revenue, our other major source of revenue is fees and charges for various services, such as camping, shelterhouse reservations, golf, equestrian permits, etc. Demand for camping and shelter reservations have decreased from the previous years as users are doing other activities.

## **EXPENSES**

### **Health Benefits**

Health insurance benefits are provided for full-time District employees through an agreement with Intergovernmental Personnel Benefit Cooperative (IPBC). Employees co-share the premium cost at a 15:85 ratio. Based on estimates provided by IPBC, rates will increase for the District.

### **Illinois Municipal Retirement Fund (IMRF)**

The District is required by law to participate in the IMRF program. The employer portion in 2023 will be 13.06% for two months and 8.25% for ten months.

### **Employee Wages**

The summer seasonal employees' wage schedule will increase due to the minimum wage law change. Full-time employee wages were increased based on the anticipated cost of living increase and merit component.

### **Supplies and Contractual Services**

The District purchases a variety of supplies, such as fertilizers and chemicals, plant material, building and equipment repair parts. Repair parts have seen increased pricing due to inflation. Fuel and energy-related commodities have increased significantly during the year. Utility cost have also increased due to increased natural gas rates. Efficiencies through County joint purchasing, State of Illinois bids, and other savings are used whenever possible. Contractual services for heating and electrical repairs, roofing, and other trade-related services require prevailing wage and will continue to be bid out per our purchasing policies as needed.

### **Capital Improvements**

Since the District levies a tax for capital improvements, the budget process will provide an opportunity to review recommended projects for capital additions, capital repair and replacement, and for vehicles and equipment, subject to available funds. Acquisition of capital equipment has been difficult due to shortages of certain equipment and increased pricing.

## **OTHER BUDGET CONSIDERATIONS**

### **Budget for Board of Commissioners**

The 2023 budget included a \$ 3,200 budget for the Board of Commissioners.

### **Administrative Services**

Continue our intergovernmental agreement with Winnebago County for a variety of administrative support such as payroll, accounting, finance, and other related services. Currently we are contracting with the County for an annual cost of \$ 110,210, plus an hourly rate for information technology service.

### **Partner Organizations**

Continue financial support of our key partner organizations with allocations in the 2022 budget of Klehm Arboretum \$ 36,000 and Severson Dells \$ 30,000. Continue support of our other partner organizations with in-kind operational and maintenance, along with capital projects to facilities owned by the District. These include the Macktown Living History Education Center, Colored Sands Bird Observatory, and conservation-related agencies.

### **Property and Liability Insurance**

Continued membership in the IParks Riskpool since December 1, 2020 for property and liability insurance, legal representation, Workers Compensation, and risk management training.

### **Public Safety**

The revised agreement with the Winnebago County Sheriff's Department is for three years starting October 2022 with the two years subject to adjustment each year for personnel costs adjustments. It provides for the current level of service. The budget is \$ 228,000.

### **ENDOWMENT RECEIVED**

The District received a \$ 1,515,989 donation from an anonymous donor on December 19, 2018. At the request of the donor, \$ 200,000 of the donation can be used for Atwood Homestead Forest Preserve projects for both the Preserve and the Atwood Golf Course. The \$ 200,000 has been recorded in the Capital Improvement Fund as a Restricted Asset. The \$ 45,000 of the \$ 200,000 was spent on the improvements at Atwood Golf Course in 2020. The remaining \$ 1,315,989 was established as an Endowment in a Restricted Fund with proceeds from the fund to be used for future improvements and maintenance of Atwood Homestead Forest Preserve. No funds have been spent from the Endowment at this time.

### **PROPOSED FUND BALANCES**

In order for the District to financially operate on a year-round basis, it is necessary to have reserves, or fund balances, to meet expenses. Our revenues come into the District twice a year when property taxes are received and revenues from fees, charges, or Corporate Personal Property Tax and grant reimbursements come in at various months of the fiscal year.

Therefore, based on our District Finance Director Steve Chapman's recommendations, the following fund balances will be budgeted:

	<b>Actual 10/31/21</b>	<b>Budget 2023</b>
Corporate Fund	6,912,000	8,215,983
Improvement Development Fund	1,066,331	964,631
Botanical Garden Fund	12,756	4,756
2006 Debt Service Fund	416,605	409,405
2016 Debt Service Fund	38,073	39,496
Liability Reserve Fund	395,067	386,641
IMRF Fund	346,417	357,217
Social Security Fund	214,442	201,442
Health Insurance Fund	6,844	6,844
Endowment Fund	1,357,631	1,373,631

WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

ANNUAL BUDGET AND APPROPRIATION  
ORDINANCE

11/1/2022 to 10/31/23  
(\$000 omitted)

	Corp	Capital Impvmt	Bot Gardn	Health Insurance	Liab Resrv	Retire	Soc Sec	Endowmnt	Debt Serv 2006	Debt Serv 2016	TOTAL	Land Acq 2016
<b>REVENUES</b>												
Property Taxes	2,500	1,150	211		210	150	144		342	44	4,750	
Corp Pers Prop Repl Tx	1,000					53	49				1,102	
Grants & Donations		50									50	
Service Fees & Charges	170			680							850	
Golf Fees and Charges	1,200	80									1,280	
Sale of Merchandise	250										250	
Interest	50							13			63	0
Rent		85									85	
Sale of Assets	7										7	
Reimbursements- Misc	8										8	
Reimbursements- Liab	66	4									70	
Reimbursements- Educ	180					20	13				213	
Transfer from Other Funds		475									475	
<b>TOTAL REVENUE</b>	<b>5,431</b>	<b>1,844</b>	<b>211</b>	<b>680</b>	<b>210</b>	<b>223</b>	<b>206</b>	<b>13</b>	<b>342</b>	<b>44</b>	<b>9,203</b>	<b>0</b>
<b>EXPENDITURES</b>												
Personnel	3,220	298				231	216				3,965	
Supplies & Services	2,069	178	214	680	224						3,364	
Capital Outlay		1,940									1,940	56
Other (debt service)									346	46	392	
Other Transfer Funds	475										475	
<b>TOTAL EXPENDITURES</b>	<b>5,764</b>	<b>2,416</b>	<b>214</b>	<b>680</b>	<b>224</b>	<b>231</b>	<b>216</b>	<b>0</b>	<b>346</b>	<b>46</b>	<b>10,136</b>	<b>56</b>
Revenue over(under) expense	(333)	(572)	(3)	0	(14)	(8)	(11)	13	(4)	(1)	(933)	(56)
<b>PROJECTED CASH OR FUND BALANCE, Beginning</b>	<b>8,549</b>	<b>1,537</b>	<b>8</b>	<b>7</b>	<b>401</b>	<b>365</b>	<b>212</b>	<b>1,361</b>	<b>414</b>	<b>41</b>	<b>12,893</b>	<b>56</b>
<b>PROJECTED CASH OR FUND BALANCE, 10/31/22</b>	<b>8,216</b>	<b>965</b>	<b>5</b>	<b>7</b>	<b>387</b>	<b>357</b>	<b>201</b>	<b>1,374</b>	<b>409</b>	<b>39</b>	<b>11,960</b>	<b>0</b>

TAX RATES 0.05226 0.02403 0.00440 0.00439 0.00314 0.00301 0.00714 0.00093 0.09930

Tax for the owner of a \$100,000 house - 2023  
Tax for the owner of a \$100,000 house - 2022

\$27.11  
\$28.42

**WINNEBAGO COUNTY FOREST PRESERVE DISTRICT  
ANALYSIS OF PROPERTY TAX LEVIES AND ESTIMATED TAX RATES  
FISCAL YEAR ENDING OCTOBER 31, 2023**

	MAX. RATE	FISCAL YEAR 2022		ESTIMATE FISCAL YEAR 2023		
		EXTENSIONS	ACT. RATE	LEVY	RATE	EXTENSION
		Corporate	0.06000	\$ 2,422,493	0.05380	\$ 2,525,000
Improvement/Dev	0.02500	\$ 1,103,180	0.02450	\$ 1,161,000	0.02403	\$ 1,161,000
IMRF	No Limit	\$ 216,133	0.00480	\$ 151,500	0.00314	\$ 151,500
Social Security	No Limit	\$ 130,581	0.00290	\$ 145,500	0.00301	\$ 145,500
Liab. Reserve	No Limit	\$ 220,636	0.00490	\$ 212,000	0.00439	\$ 212,000
Botanical Gardens	0.00480	\$ 198,122	0.00440	\$ 212,585	0.00440	\$ 212,585
Bonds-2006	No Limit	\$ 346,714	0.00770	\$ 345,000	0.00714	\$ 345,000
Bonds-2016	No Limit	\$ 49,531	0.00110	\$ 44,700	0.00093	\$ 44,700
		<u>4,687,390</u>	<u>0.10410</u>	<u>4,797,285</u>	<u>0.09930</u>	<u>\$ 4,797,285</u>

FISCAL YEAR 2022 (2021 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 4,502,776,092

EST. FISCAL YEAR 2023 (2022 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 4,831,478,747

NOTE:  
UNDER THE PROPERTY TAX EXTENSION LIMITATION LAW (PTELL) THE FOREST PRESERVE RATE CANNOT EXCEED THE LIMITING RATE. THE ESTIMATED LIMITING RATE FOR THE FOREST PRESERVE FOR 2023 FISCAL YEAR IS .10112 CENTS PER ONE HUNDRED DOLLARS.

**FOREST PRESERVE DISTRICT  
CORPORATE FUND 3001  
FUND EQUITY FORECAST**

	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Proposed</b>
	<b>2021</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
		<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>REVENUE</b>				
Property Taxes	2,376,513	2,436,000	2,403,000	2,500,000
Corp Personal Prop Repl Tax	1,007,128	570,000	1,795,000	1,000,000
Grants & donations	0	0		
Service Fees and Charges	232,781	166,000	172,000	170,000
Golf Service Fees and Charges	1,832,614	1,200,000	1,425,000	1,200,000
Sale of Merchandise and Concessn	362,142	259,000	275,000	250,000
Interest	4,442	4,000	6,000	50,000
Sale of Assets	21,253	7,000	19,000	7,000
Reimbursements (insurance, etc.)	6,954	7,000	12,000	8,000
Reimbursement - liability admin	65,900	65,900	65,900	65,900
Reimbursement - Educ	182,989	180,000	180,000	180,000
<b>Total Revenue</b>	<b>6,092,716</b>	<b>4,894,900</b>	<b>6,352,900</b>	<b>5,430,900</b>
<b>EXPENSE</b>				
Personnel	2,681,670	3,099,991	2,875,363	3,219,956
Supplies & Services	1,694,959	1,740,378	1,740,423	2,069,095
Capital Outlay	261,165	0	0	0
Transfer to Other Funds	160,000	100,000	100,000	475,000
<b>Total Expense</b>	<b>4,797,794</b>	<b>4,940,369</b>	<b>4,715,786</b>	<b>5,764,051</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>1,294,922</b>	<b>(45,469)</b>	<b>1,637,114</b>	<b>(333,151)</b>
<b>FUND BALANCE, BEGINNING</b>	<b>5,617,098</b>	<b>6,186,897</b>	<b>6,912,020</b>	<b>8,549,134</b>
<b>FUND BALANCE, ENDING</b>	<b>6,912,020</b>	<b>6,141,428</b>	<b>8,549,134</b>	<b>8,215,983</b>

**CORPORATE FUND 3001  
BUDGET SUMMARY**

**EXPENSES 2023**

	<b>PERSONNEL</b>	<b>SUPPLIES AND SERVICES</b>	<b>TRANSFER TO OTHER FUNDS</b>	<b>2023 BUDGET</b>
<b>Administration</b>	758,741	326,400	475,000	1,560,141
<b>Marketing</b>	58,190	46,900		105,090
<b>Preserve General</b>	327,425	116,400		443,825
<b>Law Enforcemnt</b>	0	253,000		253,000
<b>Education</b>	306,473	4,450		310,923
<b>North Preserve Area</b>	349,000	218,500		567,500
<b>South Preserve Area</b>	356,800	258,700		615,500
<b>Board</b>	0	3,200		3,200
<b>Human Resources</b>	74,102	16,945		91,047
<b>Atwood</b>	330,500	279,500		610,000
<b>Macktown</b>	246,900	230,800		477,700
<b>Ledges</b>	323,175	297,300		620,475
<b>Golf General</b>	88,650	17,000		105,650
<b>Total</b>	<b>3,219,956</b>	<b>2,069,095</b>	<b>475,000</b>	<b>5,764,051</b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 910**

**CORPORATE  
ADMINISTRATION**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	469,873	560,592	517,760	602,000
411.20 TEMPORARY	30,463	33,750	33,600	38,775
411.30 OVERTIME	1,776	1,800	1,765	2,000
412.11 HEALTH INS EMPLOYER CONTR	100,528	117,700	94,500	115,800
412.21 LIFE INS EMPLOYER CONTR	136	152	147	166
	<u>602,776</u>	<u>713,994</u>	<u>647,772</u>	<u>758,741</u>
<b>SUPPLIES AND SERVICES</b>				
421.10 STATIONERY & SUPPLIES	1,686	2,000	1,870	2,000
422.10 DATA PROCESSING SUPPLIES	1,267	1,350	2,600	1,500
422.40 GASOLINE & OIL	2,204	1,600	2,700	3,000
422.50 FOOD & BEVERAGE	253	500	500	500
422.90 OTHER DEPT SUPPLIES	1,751	5,000	5,000	10,000
423.20 EQUIPMENT REPAIR PARTS	0	300	200	300
431.10 ACCOUNTING & AUDITING	119,675	122,000	122,500	130,000
431.20 CONSULTING	600	600	-	600
431.40 LEGAL	9,380	10,000	22,000	20,000
431.60 DATA PROCESSING CONSULTING	6,202	6,500	11,500	10,000
432.10 TELEPHONE & INTERNET	8,709	9,000	6,030	9,000
432.20 POSTAGE	980	900	600	900
433.10 TRAVEL	0	500	250	500
434.10 PRINTING & BINDING	24	500	100	500
434.20 ADVERTISING	176	2,500	400	2,500
436.10 GAS & HEATING OIL	1,300	2,200	2,250	2,600
436.20 ELECTRICITY	2,916	3,900	2,400	3,000
437.10 BUILDING REPAIR & MAINT	6,478	6,500	5,700	6,500
437.32 OFFICE EQUIPMENT REPAIR & MAIN	20,072	18,000	26,600	27,000
438.30 OFFICE EQUIPMENT RENTAL	2,973	3,100	1,100	2,500
439.41 DUES & MEMBERSHIPS	4,123	4,000	5,300	5,000
439.42 INSTRUCTION & SCHOOLING	225	2,500	1,500	2,500
439.51 ENVIRONMENTAL EDUCATION	66,000	66,000	66,000	66,000
439.90 OTHER UNCLASSIFIED	62,858	20,000	33,642	20,000
	<u>319,852</u>	<u>289,450</u>	<u>320,742</u>	<u>326,400</u>
<b>OTHER EXPENSES</b>				
491.10 TRANSFER TO OTHER FUNDS	160,000.00	100,000	100,000	475,000
<b>TOTAL ADMINISTRATION BUDGET</b>	<u><u>1,082,628</u></u>	<u><u>1,103,444</u></u>	<u><u>1,068,514</u></u>	<u><u>1,560,141</u></u>



**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 911**

**CORPORATE  
FP GENERAL**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	171,466	230,000	206,000	243,800
411.20 TEMPORARY	18,549	20,000	11,000	25,000
411.30 OVERTIME	777	1,000	1,000	1,000
412.11 HEALTH INS EMPLOYER CONTR	44,793	61,890	45,663	57,500
412.21 LIFE INS EMPLOYER CONTR	80	100	100	125
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	235,665	312,990	263,763	327,425
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	3,067	3,200	3,500	4,000
422.40 GASOLINE & OIL	15,841	14,000	24,000	25,000
422.70 CLOTHING	3,105	3,500	3,500	4,000
422.90 OTHER DEPT SUPPLIES	5,802	8,000	8,500	10,000
423.10 BUILDING MAINT SUPPLIES	1,133	2,500	3,500	4,000
423.20 EQUIPMENT REPAIR PARTS	11,945	11,000	20,000	20,000
423.90 OTHER REPAIR & MAINT SUPP	1,795	3,500	3,500	4,000
432.10 TELEPHONE & INTERNET	6,636	7,000	7,200	7,500
436.10 GAS & HEATING OIL	7,021	7,200	7,500	9,000
436.20 ELECTRICITY	4,109	5,500	5,500	6,000
436.40 WASTE REMOVAL	1,176	1,500	1,600	2,000
437.10 BUILDING REPAIR & MAINT	3,777	3,500	5,000	5,500
437.30 EQUIPMENT REPAIR & MAINT	2,289	7,000	7,000	8,000
438.90 OTHER RENTAL	0	1,000	500	1,000
439.41 DUES & MEMBERSHIP	0	200	0	200
439.42 INSTRUCTION & SCHOOLING	0	1,000	0	1,000
439.50 TAXES & LICENSE FEES	8	200	100	200
439.60 LAUNDRY & SANITATION	4,094	4,000	4,000	5,000
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	71,797	83,800	104,900	116,400
 <b>TOTAL FP GENERAL BUDGET</b>	 <b>307,461</b>	 <b>396,790</b>	 <b>368,663</b>	 <b>443,825</b>
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**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 912**

**CORPORATE  
MARKETING**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	15,988	40,560	41,600	44,000
411.30 OVERTIME	688	1,000	250	1,000
412.11 HEALTH INS EMPLOYER CONTR	0	0	0	13,150
412.21 LIFE INS EMPLOYER CONTR	4	30	10	40
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	16,680	41,590	41,860	58,190
<b>SUPPLIES AND SERVICES</b>				
421.10 STATIONERY & SUPPLIES	12	100	15	100
422.10 DATA PROCESSING SUPPLIES	1,236	500	250	500
422.50 FOOD & BEVERAGE	0	100	20	100
422.90 OTHER DEPT SUPPLIES	307	11,000	9,000	12,000
431.90 OTHER PROFESSIONAL SERVICES	1,223	8,000	4,832	9,000
432.10 TELEPHONE & INTERNET	657	1,000	560	1,000
433.10 TRAVEL	0	200	0	200
434.10 PRINTING & BINDING	2,024	9,000	8,720	10,000
434.20 ADVERTISING	3,608	10,000	4,500	11,000
439.42 INSTRUCTION & SCHOOLING	27	500	0	500
439.90 OTHER UNCLASSIFIED	0	2,000	1,800	2,500
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	9,093	42,400	29,697	46,900
 <b>TOTAL MARKETING BUDGET</b>	 <b><u>25,774</u></b>	 <b><u>83,990</u></b>	 <b><u>71,557</u></b>	 <b><u>105,090</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 913**

**CORPORATE  
EDUCATION**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	205,227	214,240	213,220	223,890
411.20 TEMPORARY	23,526	31,000	37,604	35,122
411.30 OVERTIME	0	0	0	0
411.50 EARLY RETIREMENT INCENTIVE	0	0	0	0
412.11 HEALTH INS EMPLOYER CONTR	57,009	57,750	54,550	47,351
412.21 LIFE INS EMPLOYER CONTR	110	110	110	110
	<u>285,871</u>	<u>303,100</u>	<u>305,484</u>	<u>306,473</u>
<b>SUPPLIES AND SERVICES</b>				
432.10 TELEPHONE & INTERNET	3,736.34	5,000	3,600	4,000
433.10 TRAVEL	0	0	0	0
437.10 BUILDING REPAIRS & MAINT	0	0	0	0
439.42 INSTRUCTION & SCHOOLING	0	300	0	450
	<u>3,736</u>	<u>5,300</u>	<u>3,600</u>	<u>4,450</u>
<b>TOTAL EDUCATION BUDGET</b>	<b><u><u>289,608</u></u></b>	<b><u><u>308,400</u></u></b>	<b><u><u>309,084</u></u></b>	<b><u><u>310,923</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 914**

**CORPORATE  
LAW ENFORCEMENT**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.20 TEMPORARY	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>SUPPLIES AND SERVICES</b>				
422.40 GASOLINE & OIL	6,874	9,000	7,800	9,000
422.90 OTHER DEPT SUPPLIES	248	0	0	0
423.20 EQUIPMENT REPAIR PARTS	3,631	6,000	4,200	6,000
431.90 OTHER PROFESSIONAL SERVICES	0	0	0	0
432.10 TELEPHONE (MDT)	1,846	5,500	4,500	5,000
437.30 EQUIPMENT REPAIR & MAINT	3,286	4,000	3,000	3,000
437.31 AUTOMOTIVE REPAIR	858	2,000	1,500	2,000
439.30 INTERGOVERNMENTAL ADMIN	215,366	220,440	229,701	228,000
	<u>232,110</u>	<u>246,940</u>	<u>250,701</u>	<u>253,000</u>
 <b>TOTAL LAW ENFORCEMENT BUDGET</b>	 <b><u>232,110</u></b>	 <b><u>246,940</u></b>	 <b><u>250,701</u></b>	 <b><u>253,000</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 915**

**CORPORATE  
FP NORTH**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	184,167	196,980	182,000	208,800
411.20 TEMPORARY	16,558	68,500	55,000	69,000
411.30 OVERTIME	3,510	4,000	3,400	4,000
411.50 EARLY RETIREMENT INCENTIVE	0	0	0	0
412.11 HEALTH INS EMPLOYER CONTR	72,960	72,800	66,500	67,000
412.21 LIFE INS EMPLOYER CONTR	125	200	200	200
	<hr/>	<hr/>	<hr/>	<hr/>
	277,319	342,480	307,100	349,000
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	3,782	4,000	4,500	5,000
422.40 GASOLINE & OIL	28,501	24,000	28,000	34,000
422.82 AGGREGATE	4,126	4,000	4,000	5,000
422.84 TURF SUPPLIES	868	2,000	2,500	3,000
422.90 OTHER DEPT SUPPLIES	16,340	16,000	18,000	18,000
423.10 BUILDING MAINT SUPPLIES	14,949	17,000	17,000	22,000
423.20 EQUIPMENT REPAIR PARTS	23,697	25,000	21,000	32,000
423.90 OTHER REPAIR & MAINT SUPP	1,008	1,000	1,200	1,500
432.10 TELEPHONE & INTERNET	6,838	9,000	6,200	9,000
436.10 GAS & HEATING OIL	11,517	11,000	14,000	16,000
436.20 ELECTRICITY	10,589	15,000	13,000	16,000
436.40 WASTE DISPOSAL SERVICE	11,787	10,000	10,000	14,500
437.10 BUILDING REPAIR & MAINT	14,135	12,500	9,753	15,000
437.30 EQUIPMENT REPAIR & MAINT	2,441	5,000	5,000	6,000
438.90 OTHER RENTAL	335	1,000	500	1,000
439.41 DUES & MEMBERSHIP	355	400	400	500
439.42 INSTRUCTION & SCHOOLING	240	1,500	1,400	1,500
439.50 TAXES & LICENSE FEES	240	500	300	1,500
439.60 LAUNDRY & UNIFORM RENTAL	5,194	6,500	5,500	7,000
439.90 OTHER UNCLASSIFIED SERVICES	8,646	8,000	8,000	10,000
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	165,587	173,400	170,253	218,500
 <b>TOTAL NORTH AREA BUDGET</b>	 <hr/> <hr/>	 <hr/> <hr/>	 <hr/> <hr/>	 <hr/> <hr/>
	<b>442,906</b>	<b>515,880</b>	<b>477,353</b>	<b>567,500</b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 916**

**CORPORATE  
FP SOUTH**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	208,376	220,800	211,000	234,100
411.20 TEMPORARY	45,974	58,800	52,000	56,000
411.30 OVERTIME	1,400	4,000	3,500	4,000
411.50 EARLY RETIREMENT INCENTIVE	0	0	0	0
412.11 HEALTH INS EMPLOYER CONTR	63,139	64,640	73,740	62,500
412.21 LIFE INS EMPLOYER CONTR	133	200	200	200
	<u>319,022</u>	<u>348,440</u>	<u>340,440</u>	<u>356,800</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	2,844	3,500	4,500	5,000
422.40 GASOLINE & OIL	34,527	26,000	40,000	40,000
422.82 AGGREGATE	3,000	4,500	5,000	5,000
422.84 TURF SUPPLIES	194	2,500	2,500	3,000
422.90 OTHER DEPT SUPPLIES	13,604	15,000	14,000	17,000
423.10 BUILDING MAINT SUPPLIES	12,359	14,000	20,000	18,000
423.20 EQUIPMENT REPAIR PARTS	26,383	30,000	28,062	39,000
423.90 OTHER REPAIR & MAINT SUPP	1,134	1,000	1,200	1,500
432.10 TELEPHONE & INTERNET	5,754	7,500	7,500	8,500
436.10 GAS & HEATING OIL	7,549	10,000	14,000	16,000
436.20 ELECTRICITY	13,445	13,000	10,000	15,000
436.40 WASTE DISPOSAL SERVICE	8,232	11,000	11,000	13,000
437.10 BUILDING REPAIR & MAINT	28,041	17,500	18,000	20,000
437.30 EQUIPMENT REPAIR & MAINT	7,077	3,500	4,000	6,500
438.90 OTHER RENTAL	4,218	4,000	4,000	4,000
439.41 DUES & MEMBERSHIP	0	200	0	200
439.42 INSTRUCTION & SCHOOLING	121	1,200	500	1,500
439.50 TAXES & LICENSE FEES	27,013	23,000	19,000	28,000
439.60 LAUNDRY & UNIFORM RENTAL	4,654	6,000	6,000	7,500
439.90 OTHER UNCLASSIFIED SERVICES	6,188	8,000	8,000	10,000
	<u>206,338</u>	<u>201,400</u>	<u>217,262</u>	<u>258,700</u>
<b>TOTAL SOUTH AREA BUDGET</b>	<u><u>525,360</u></u>	<u><u>549,840</u></u>	<u><u>557,702</u></u>	<u><u>615,500</u></u>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 919**

**CORPORATE  
BOARD**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>SUPPLIES AND SERVICES</b>				
422.50 FOOD & BEVERAGE	285	800	478	800
422.90 OTHER DEPARTMENT SUPPLIES	0	100	100	100
431.20 CONSULTING	0	500	500	500
433.10 TRAVEL	0	300	0	300
439.41 DUES AND MEMBERSHIPS	0	500	200	500
439.42 INSTRUCTION & SCHOOLING	0	500	250	500
439.90 OTHER UNCLASSIFIED SERVICES	0	500	500	500
	<u>285</u>	<u>3,200</u>	<u>2,028</u>	<u>3,200</u>
 <b>TOTAL BOARD BUDGET</b>	 <b><u>285</u></b>	 <b><u>3,200</u></b>	 <b><u>2,028</u></b>	 <b><u>3,200</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 920**

**CORPORATE  
HUMAN RESOURCES**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	59,073	55,000	48,057	65,520
412.11 HEALTH INSURANCE	7,306	22,500	5,398	8,551
412.21 LIFE INSURANCE	0	30	14	31
	<u>66,378</u>	<u>77,530</u>	<u>53,469</u>	<u>74,102</u>
<b>SUPPLIES AND SERVICES</b>				
422.50 FOOD & BEVERAGE	1,342	3,500	2,146	3,700
422.90 OTHER DEPT SUPPLIES	376	2,100	1,425	2,205
431.50 MEDICAL & DENTAL CONSULTING	1,594	3,000	1,929	3,100
431.60 DATA PROCESSING	1,007	2,600	2,560	2,700
431.90 OTHER PROFESSIONAL SERVICES	278	1,000	698	1,050
432.10 TELEPHONE & INTERNET	1,455	2,038	1,449	2,140
433.10 TRAVEL	0	100	25	120
434.20 ADVERTISING	0	200	100	450
439.41 DUES & MEMBERSHIPS	219	350	150	380
439.42 INSTRUCTION & SCHOOLING	15	400	862	1,100
	<u>6,285</u>	<u>15,288</u>	<u>11,344</u>	<u>16,945</u>
<b>TOTAL HUMAN RESOURCES</b>				
<b>BUDGET</b>	<u><u>72,663</u></u>	<u><u>92,818</u></u>	<u><u>64,813</u></u>	<u><u>91,047</u></u>



**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 980**

**GOLF COURSE  
ATWOOD**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	121,615	125,400	125,700	133,000
411.20 TEMPORARY - GOLF MAINT	46,813	62,000	52,000	58,000
411.21 TEMPORARY - FOOD & BEV	34,887	35,400	34,000	38,000
411.22 TEMPORARY - CLUBHOUSE STAFF	58,605	53,000	54,000	58,000
411.30 OVERTIME	535	1,500	1,000	1,500
412.11 HEALTH INSURANCE	38,630	40,420	38,200	41,900
412.21 LIFE INSURANCE	55	100	100	100
	<u>301,140</u>	<u>317,820</u>	<u>305,000</u>	<u>330,500</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	706	1,600	1,500	1,800
422.40 GASOLINE & OIL	19,917	19,800	24,000	26,000
422.50 FOOD & BEVERAGE	43,391	34,000	33,000	36,000
422.82 AGGREGATE	1,951	9,000	0	6,000
422.84 TURF SUPPLIES	43,470	44,000	39,000	55,000
422.86 MERCHANDISE	17,732	15,000	11,000	18,000
422.90 OTHER DEPT SUPPLIES	2,937	3,000	3,000	4,000
423.10 BUILDING MAINT SUPPLIES	2,725	4,000	3,500	5,000
423.20 EQUIPMENT REPAIR PARTS	26,676	34,000	31,000	40,000
432.10 TELEPHONE & INTERNET	8,348	9,000	9,500	10,000
436.10 GAS & HEATING OIL	1,869	5,000	9,200	8,000
436.20 ELECTRICITY	12,294	14,500	10,000	15,000
436.40 WASTE DISPOSAL SERVICE	2,803	3,000	3,000	4,000
437.10 BUILDING REPAIR & MAINT	10,123	10,000	4,000	11,000
437.30 EQUIPMENT REPAIR & MAINT	530	5,000	3,500	6,500
438.90 OTHER RENTAL	2,227	2,000	2,000	3,000
439.41 DUES & MEMBERSHIPS	0	500	200	200
439.42 INSTRUCTION & SCHOOLING	0	500	0	500
439.50 SALES TAX & LICENSE FEES	12,325	11,000	9,448	12,000
439.60 LAUNDRY & SANITATION	6,602	6,500	7,000	7,500
439.90 OTHER UNCLASSIFIED	6,011	10,000	3,000	10,000
	<u>222,635</u>	<u>241,400</u>	<u>206,848</u>	<u>279,500</u>
<b>TOTAL ATWOOD BUDGET</b>	<u><u><b>523,776</b></u></u>	<u><u><b>559,220</b></u></u>	<u><u><b>511,848</b></u></u>	<u><u><b>610,000</b></u></u>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 985**

**GOLF COURSE  
MACKTOWN**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	44,482	74,750	70,000	79,300
411.20 TEMPORARY - GOLF MAINT	39,109	51,000	45,000	49,000
411.21 TEMPORARY - FOOD & BEV	31,367	35,400	35,000	39,000
411.22 TEMPORARY - CLUBHOUSE STAFF	56,649	48,000	50,000	55,000
411.30 OVERTIME	213	2,000	1,500	1,500
412.11 HEALTH INS EMPLOYER CONTR	21,870	39,920	28,000	23,000
412.21 LIFE INS EMPLOYER CONTR	27	50	50	100
	<u>193,717</u>	<u>251,120</u>	<u>229,550</u>	<u>246,900</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	1,135	1,500	1,400	1,600
422.40 GASOLINE & OIL	15,657	14,000	18,000	20,000
422.50 FOOD & BEVERAGE	43,946	36,000	36,000	40,000
422.82 AGGREGATE	1,293	1,500	1,000	2,000
422.84 TURF SUPPLIES	29,623	32,000	34,000	41,500
422.86 MERCHANDISE	14,482	12,700	13,000	15,000
422.90 OTHER DEPT SUPPLIES	3,455	3,500	3,500	4,500
423.10 BUILDING MAINT SUPPLIES	3,415	2,500	2,500	4,000
423.20 EQUIPMENT REPAIR PARTS	30,242	28,000	30,000	38,000
432.10 TELEPHONE & INTERNET	6,376	6,500	8,000	7,500
436.10 GAS & HEATING OIL	3,947	4,200	4,200	6,000
436.20 ELECTRICITY	10,915	12,500	12,000	13,000
436.40 WASTE DISPOSAL SERVICE	3,049	2,200	2,400	3,500
437.10 BUILDING REPAIR & MAINTENANCE	7,349	7,000	7,000	8,000
437.30 EQUIPMENT REPAIR & MAINTENANCE	742	4,000	4,000	4,500
438.90 OTHER RENTAL	4,912	1,000	1,500	2,500
439.42 INSTRUCTION & SCHOOLING	0	200	0	200
439.50 SALES TAX & LICENSE FEES	10,879	10,000	10,000	11,000
439.60 LAUNDRY & SANITATION	4,910	3,500	3,500	4,500
439.90 OTHER UNCLASSIFIED	1,390	3,000	3,000	3,500
	<u>197,717</u>	<u>185,800</u>	<u>195,000</u>	<u>230,800</u>
<b>TOTAL MACKTOWN BUDGET</b>	<b><u>391,434</u></b>	<b><u>436,920</u></b>	<b><u>424,550</u></b>	<b><u>477,700</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 990**

**GOLF COURSE  
LEDGES**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	118,367	127,400	123,000	135,100
411.20 TEMPORARY- GOLF MAINT	58,137	59,000	59,000	62,000
411.21 TEMPORARY - FOOD & BEV	38,538	40,000	38,500	43,500
411.22 TEMPORARY - CLUBHOUSE STAFF	61,274	53,000	53,000	58,000
411.30 OVERTIME	1,378	1,400	1,200	1,500
412.11 HEALTH INS EMPLOYER CONTR	21,009	22,700	22,300	23,000
412.21 LIFE INS EMPLOYER CONTR	911	75	75	75
	<u>299,615</u>	<u>303,575</u>	<u>297,075</u>	<u>323,175</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	873	1,500	1,200	1,600
422.40 GASOLINE & OIL	18,978	13,000	24,000	24,000
422.50 FOOD & BEVERAGE	53,977	43,000	43,000	48,000
422.82 AGGREGATE	2,165	7,500	7,500	12,000
422.84 TURF SUPPLIES	39,336	42,000	27,998	52,000
422.86 MERCHANDISE	15,277	14,000	10,000	18,000
422.90 OTHER DEPT SUPPLIES	4,542	4,500	4,500	5,500
423.10 BUILDING MAINT SUPPLIES	4,589	5,000	4,600	6,000
423.20 EQUIPMENT REPAIR PARTS	43,119	34,000	28,000	45,000
432.10 TELEPHONE & INTERNET	16,378	14,000	12,000	15,000
436.10 GAS & HEATING OIL	6,008	6,000	6,500	8,000
436.20 ELECTRICITY	13,526	15,000	15,000	16,000
436.40 WASTE DISPOSAL SERVICE	3,390	2,000	2,200	3,200
437.10 BUILDING REPAIR & MAINT	7,515	10,000	7,000	10,000
437.30 EQUIPMENT REPAIR & MAINT	4,355	6,000	4,500	6,000
438.90 OTHER RENTAL	1,302	1,500	2,500	3,000
439.41 DUES & MEMBERSHIPS	455	500	500	500
439.42 INSTRUCTION & SCHOOLING	0	300	0	300
439.50 SALES TAX & LICENSE FEES	12,092	11,000	11,000	12,000
439.60 LAUNDRY & SANITATION	6,082	4,000	5,000	6,200
439.90 OTHER UNCLASSIFIED	3,666	5,000	4,500	5,000
	<u>257,625</u>	<u>239,800</u>	<u>221,498</u>	<u>297,300</u>
<b>TOTAL LEDGES BUDGET</b>	<b><u>557,240</u></b>	<b><u>543,375</u></b>	<b><u>518,573</u></b>	<b><u>620,475</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 995**

**GOLF COURSE  
GENERAL**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2021</b>	<b>2022</b>	<b>#</b>	<b>2022</b>
				<b>2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	64,891	68,100		67,000
411.21 FP-FOOD&BEVERAGE STAFF	0	0		0
411.22 FP-TEMP CLUBHSE STAFF	0	0		0
411.50 EARLY RETIREMENT INCENTIVE	0	0		0
412.11 HEALTH INS EMPLOYER CONTR	18,567	19,202		16,800
412.21 LIFE INS EMPLOYER CONTR	27	50		50
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	83,486	87,352		83,850
<b>SUPPLIES AND SERVICES</b>				
422.50 FOOD & BEVERAGES	0	500		500
422.90 OTHER DEPT SUPPLIES	109	1,000		0
432.10 TELEPHONE & INTERNET	127	600		600
434.20 ADVERTISING	6,448	7,500		4,000
439.41 DUES & MEMBERSHIPS	1,200	2,100		1,000
439.42 INSTRUCTION & SCHOOLING	0	500		0
439.90 OTHER UNCLASSIFIED	0	0		0
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	7,883	12,200		6,100
<b>TOTAL GOLF COURSE GENERAL</b>				
<b>BUDGET</b>	<hr/>	<hr/>		<hr/>
	91,369	99,552		89,950
				<hr/>
				105,650

**FOREST PRESERVE DISTRICT  
IMPROVEMENT and DEVELOPMENT FUND  
FUND EQUITY FORECAST 3302**

	<b>Actual 2021</b>	<b>Original Budget 2022</b>	<b>Revised Estimate 2022</b>	<b>Proposed Budget 2023</b>
<b>REVENUE</b>				
Property Taxes	1,046,246	1,108,000	1,093,000	1,150,000
Rent	117,478	82,000	95,000	85,000
Golf Capital Fee	98,802	80,000	80,000	80,000
Reimbursements - Liability Fund	3,100	3,900	3,900	3,900
Reimbursements - Miscellaneous	10,300	0	2,100	0
Grants	10,962	50,000	0	50,000
Transfer from Other Funds	160,000	100,000	100,000	475,000
<b>Total Revenue</b>	<b>1,446,888</b>	<b>1,423,900</b>	<b>1,374,000</b>	<b>1,843,900</b>
<b>EXPENSE</b>				
Personnel	232,124	251,590	242,046	298,190
Supplies & Services	155,193	165,200	169,315	177,600
Capital Outlay	591,239	1,100,000	412,449	1,860,000
Golf Capital Fee	75,000	80,000	80,000	80,000
<b>Total Expense</b>	<b>1,053,556</b>	<b>1,596,790</b>	<b>903,810</b>	<b>2,415,790</b>
REVENUE OVER (UNDER) EXPENSES	393,332	(172,890)	470,190	(571,890)
FUND BALANCE, BEGINNING	672,999	1,008,412	1,066,331	1,536,521
<b>FUND BALANCE, ENDING</b>	<b>1,066,331</b>	<b>835,522</b>	<b>1,536,521</b>	<b>964,631</b>
<b>FUND BALANCE (RESTRICTED)</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>
<b>FUND BALANCE (UNRESTRICTED)</b>	<b>911,331</b>	<b>680,522</b>	<b>1,381,521</b>	<b>809,631</b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3302  
CODE 965**

**CAPITAL  
IMPROVEMENT**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
411.10 REGULAR	153,309	161,000	156,200	205,600
411.20 TEMPORARY	25,483	34,000	24,600	34,000
411.30 OVERTIME	1,359	3,500	2,300	3,500
411.50 EARLY RETIREMENT INCENTIVE	0	-	-	-
412.11 HEALTH INS EMPLOYER CONTR	51,890	53,000	58,854	55,000
412.21 LIFE INS EMPLOYER CONTR	83	90	92	90
	<u>232,124</u>	<u>251,590</u>	<u>242,046</u>	<u>298,190</u>
<b>SUPPLIES AND SERVICES</b>				
422.40 GASOLINE & OIL	14,776	17,000	22,500	24,000
422.82 AGGREGATE	2,760	1,500	1,500	1,500
422.84 TURF SUPPLIES	16,397	24,000	22,000	24,000
422.90 OTHER DEPT SUPPLIES	11,207	10,000	9,500	10,000
423.10 BUILDING MAINT SUPPLIES	15,245	15,000	14,600	16,000
423.20 EQUIPMENT REPAIR PARTS	39,564	33,000	42,000	36,000
423.90 OTHER REP & MAINT SUPPLIES	2,387	2,000	1,300	2,000
431.30 ENGINEERING & ARCHITEC	0	-	-	-
431.90 OTHER PROFESSIONAL SERV	6,362	6,500	9,665	8,000
432.10 TELEPHONE & INTERNET	6,042	6,500	4,200	6,500
436.10 GAS & HEATING OIL	0	1,800	1,800	1,800
437.10 BUILDING REPAIR & MAINT	2,788	2,200	1,000	2,000
437.30 EQUIPMENT REPAIR & MAINT	2,928	15,000	9,000	15,000
438.90 OTHER RENTAL	0	100	100	100
439.41 DUES & MEMBERSHIPS	0	200	200	200
439.42 INSTRUCTION & SCHOOLING	0	1,500	800	1,200
439.50 TAX & LICENSE FEES	290	300	300	300
439.60 LAUNDRY & SANITATION	4,467	3,600	3,850	4,000
439.90 OTHER UNCLASSIFIED	12,096	25,000	25,000	25,000
	<u>137,308</u>	<u>165,200</u>	<u>169,315</u>	<u>177,600</u>
<b>CAPITAL OUTLAY</b>				
463.10 LAND IMPROVEMENT	19,800	183,000	109,130	295,000
463.20 BUILDING IMPROVEMENTS	130,834	67,500	36,922	164,000
463.30 ROADWAY	0	252,000	190,973	470,500
463.40 SIGNS	17,884	24,000	15,793	25,000
464.20 TRUCKS	180,781	455,000	55,586	400,000
464.30 REPAIR & MAINT EQUIPMENT	53,112	71,500	45,766	215,500
464.32 GOLF EQUIPMENT	254,660	127,400	38,279	364,500
464.40 OTHER DEPT EQUIPMENT	27,052			5,500
	<u>684,123</u>	<u>1,180,400</u>	<u>492,449</u>	<u>1,940,000</u>
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b><u>1,053,554</u></b>	<b><u>1,597,190</u></b>	<b><u>903,810</u></b>	<b><u>2,415,790</u></b>

<b>Improvement Projects &amp; Equipment 2023</b>										
<b>Location</b>	<b>Item</b>	<b>Land Improv</b>	<b>Bldg Improv</b>	<b>Roads</b>	<b>Signs</b>	<b>Trucks</b>	<b>Rep Mntc Equip</b>	<b>Golf Equip</b>	<b>Other Equip</b>	<b>Total</b>
		<b>463.10</b>	<b>463.20</b>	<b>463.30</b>	<b>463.40</b>	<b>464.20</b>	<b>464.30</b>	<b>464.32</b>	<b>464.40</b>	
<b>North Area</b>	Front Deck Mower Replacement (#335)						32,000			<b>147,000</b>
	ATV Replacement (#367)						18,000			
	Radiant Heaters Replacement (x2)		15,000							
	Hononegah Road Shoulder Re-build			7,500						
	Campground Attendant/Host Carts (x3)						27,000			
	Preserve Welcome Signs				7,500					
	4x4 Pickup Truck Replacement (#155) (C.O.)					40,000				
<b>South Area</b>	Blackhawk Springs Asphalt Replacement			75,000						<b>279,500</b>
	Trask Bridge Asphalt Replacement			50,000						
	Espenscheid Asphalt Roadway Section Replcmnt			26,000						
	Campground Attendant/Host Cart						9,000			
	Entrance & Welcome Signs				17,500					
	Deer Run Asphalt Parking Lot Entrance Replacement			32,000						
	Front Deck Mower Replacement (#372) (C.O.)						30,000			
	4x4 Pickup Truck Replacement (#406) (C.O.)					40,000				
<b>Klehm</b>	Walking Path & Garden Path Asphalt Replcmnt			210,000						<b>219,000</b>
	Visitor's Center Bathroom Renovation		9,000							
<b>Central Shop</b>	Filter Crusher						7,500			<b>232,000</b>
	Skid Loader Replacement (#300)						65,000			
	DumpTrailer Replacement						16,000			
	Diagnostic Scan Tool Replacement						3,500			
	5 Yard Dump Truck Replcmnt (#133) (C.O.)					100,000				
	4x4 Pickup Truck Replacement (#142) (C.O.)					40,000				
<b>Headquarters</b>	Gutter & Downspout Replacement		4,000							<b>29,000</b>
	Roadway, Path, & Parking Lots Sealcoat			25,000						
<b>Natural Resource</b>	4x4 Pickup Truck Replacement (#419) (C.O.)					40,000				<b>40,000</b>
<b>Atwood Golf</b>	Root Grapple Rake						7,500			<b>116,500</b>
	Golf Cart Storage Bldg Roof Replacement		15,000							
	Maintenance Shop Roof Replacement		54,000							
	4x4 Pickup Truck Replacement (#134) (C.O.)					40,000				
<b>Ledges Golf</b>	Irrigation Pumps & Motors Service	35,000								<b>312,500</b>
	Bridge Replacement at Hole#3	160,000								
	Golf Irrigation Isolation Valves	30,000								
	Clubhouse Event Chairs Replacement								5,500	
	Clubhouse HVAC Replacement (x3)		45,000							
	Greens Mower (C.O.)						37,000			
<b>Macktown Golf</b>	Golf Carts(x50)							300,000		<b>464,500</b>
	Clubhouse Roof Replacement		22,000							
	Extending City Water to Clubhouse	70,000								
	Golf Maintenance Asphalt Replacement			45,000						
	Golf Course Heavy Duty Utility Vehicle (C.O.)						27,500			
<b>Law Enforcement</b>	SUV Squad Replacement (x2) (C.O.)					100,000				<b>100,000</b>
	<b>TOTALS</b>	<b>295,000</b>	<b>164,000</b>	<b>470,500</b>	<b>25,000</b>	<b>400,000</b>	<b>215,500</b>	<b>364,500</b>	<b>5,500</b>	<b>1,940,000</b>

## 2022/2023 BUDGET REQUEST SUMMARY - PROJECTS

DEPARTMENT:

DIRECTOR:

Fund Type:            Corporate                            Capital

PRIORITY #	BUDGET REQUEST TITLE	ONE TIME (Y/N)	FUND #	ESTIMATED COST (If personnel, total salary plus benefits)
1	Ledges Irrigation Pumps and Motors Service	Y		\$35,000.00
2	Sugar River Maint. Shop Radiant Heaters Replmnt (x2)	Y		\$15,000.00
3	Headquarters Gutter & Downspout Replacement	Y		\$4,000.00
4	Macktown Golf Clubhouse Roof Replacement	Y		\$22,000.00
5	Blackhawk Springs Asphalt Replacement	Y		\$75,000.00
6	Headquarters Roadway, Path, & Parking Lots Sealcoat	Y		\$25,000.00
7	Atwood Golf Cart Storage Building Roof Replacement	Y		\$15,000.00
8	Ledges Bridge Replacement at Hole #3	Y		\$160,000.00
9	Macktown Golf Maintenance Asphalt Replacement	Y		\$45,000.00
10	Ledges Golf Irrigation Isolation Valves	Y		\$30,000.00
11	Hononegah Preserve Road Shoulder Re-build	Y		\$7,500.00
12	Ledges Golf Clubhouse Event Chairs replacement	Y		\$5,500.00
13	Trask Bridge Asphalt Replacement	Y		\$50,000.00
14	Espenscheid Asphalt Roadway Section Replacement	Y		\$26,000.00
15	Preserve Entrance (x3) & Welcome Signs (x 8)	Y		\$25,000.00
16	Ledges Clubhouse HVAC replacement (x3)	Y		\$45,000.00
17	Klehm Walking Path & Garden Path Asphalt Replacement	Y		\$210,000.00
18	Atwood Golf Maintenance Shop Roof Replacement	Y		\$54,000.00
19	Klehm Arboretum Visitor's Center Bathroom Renovation	Y		\$9,000.00
20	Deer Run Asphalt Parking Lot & Entrance Replacement	Y		\$32,000.00
			<b>GRAND TOTAL:</b>	<b>\$890,000.00</b>



## 2022/2023 BUDGET REQUEST SUMMARY - EQUIPMENT

DEPARTMENT:

DIRECTOR:

Fund Type:            Corporate                            Capital

PRIORITY #	BUDGET REQUEST TITLE	ONE TIME (Y/N)	FUND #	ESITMATED COST <i>(If personnel, total salary plus benefits)</i>
1	Central Shop Filter Crusher	Y		\$7,500.00
2	Central Shop Diagnostic Scan Tool Replacement	Y		\$3,500.00
3	Central Shop Dump Trailer Replacement	Y		\$16,000.00
4	Central Shop Skid Loader Replacement (#300)	Y		\$65,000.00
5	North Area Front Deck Mower Replacement (#335)	Y		\$32,000.00
6	North Area ATV Replacement (#367)	Y		\$18,000.00
7	Atwood Golf Maintenance Root Grapple Rake	Y		\$7,500.00
8	Campground Attendant/Host Carts (x4)	Y		\$36,000
9	Macktown Golf Course Golf Carts (x50)	Y		\$300,000.00

<b>GRAND TOTAL:</b>	<b>\$485,500.00</b>
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## 2022 CAPITAL EQUIPMENT BUDGET CARRY OVER

DEPARTMENT:

DIRECTOR:

Fund Type:            Corporate                            Capital

PRIORITY #	BUDGET REQUEST TITLE	ONE TIME (Y/N)	FUND #	ESTIMATED COST <i>(If personnel, total salary plus benefits)</i>
1	Law Enforcement SUV Squad Replacement ( x 2)	Y		\$100,000.00
2	Central Shop 4 x 4 Pickup Truck Replacement (#142)	Y		\$40,000.00
3	Atwood Golf 4x4 Pickup Truck Replacement (#134)	Y		\$40,000.00
4	Natural Resource 4 x 4 Pickup Truck Replacement (#419)	Y		\$40,000.00
6	North Area Preserves 4 x 4 Pickup Tr Replacement (#155)	Y		\$40,000.00
7	South Preserves 4 x 4 Pickup Truck Replacement (#406)	Y		\$40,000.00
8	South Preserves Front Deck Mower Replacement (#372)	Y		\$30,000.00
10	Central Shop 5 yard Dump Truck Replacement (#133)	Y		\$100,000.00
11	Macktown Golf Course Heavy Duty Utility Vehicle	Y		\$27,500.00
12	Ledges Greens Mower	Y		\$37,000.00

<b>GRAND TOTAL:</b>	<b>\$494,500.00</b>
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**FOREST PRESERVE DISTRICT  
 BOTANICAL GARDEN FUND  
 FUND EQUITY FORECAST 3120**

	Actual 2021	Original 2022	Estimate 2022	Proposed 2023
<b>REVENUE</b>				
Property Taxes	197,270	196,000	196,000	210,500
Total Revenue	<u>197,270</u>	<u>196,000</u>	<u>196,000</u>	<u>210,500</u>
<b>EXPENSE</b>				
Supplies & Services	196,357	201,000	201,000	213,500
Total Expense	<u>196,357</u>	<u>201,000</u>	<u>201,000</u>	<u>213,500</u>
REVENUE OVER (UNDER) EXPENSES	913	(5,000)	(5,000)	(3,000)
FUND BALANCE BEGINNING	11,843	10,843	12,756	7,756
	<u>12,756</u>	<u>5,843</u>	<u>7,756</u>	<u>4,756</u>
<b>FUND BALANCE, ENDING</b>	<b><u>12,756</u></b>	<b><u>5,843</u></b>	<b><u>7,756</u></b>	<b><u>4,756</u></b>

A fund balance of \$ 5,000 is recommended in this fund.

The Forest Preserve anticipates providing a tax levy of .0044 which is \$ 210,500 after uncollectibles.

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3120  
CODE 930**

**BOTANICAL  
SERVICE**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>	0	0	0	0
<b>SUPPLIES &amp; SERVICES</b>				
431.90 OTHER PROFESSIONAL SERV	<u>196,357</u>	<u>201,000</u>	<u>201,000</u>	<u>213,500</u>
	196,357	201,000	201,000	213,500
 <b>TOTAL BOTANICAL BUDGET</b>	 <b><u><u>196,357</u></u></b>	 <b><u><u>201,000</u></u></b>	 <b><u><u>201,000</u></u></b>	 <b><u><u>213,500</u></u></b>

**FOREST PRESERVE DISTRICT  
HEALTH INSURANCE FUND  
FUND EQUITY FORECAST 3185**

	<b>Actual 2021</b>	<b>Original 2022</b>	<b>Estimate 2022</b>	<b>Proposed 2023</b>
<b>REVENUE</b>				
Charges on Services	692,752	728,000	683,000	680,000
Total Revenue	<u>692,752</u>	<u>728,000</u>	<u>683,000</u>	<u>680,000</u>
<b>EXPENSE</b>				
Supplies & Services	691,677	728,000	683,000	680,000
Total Expense	<u>691,677</u>	<u>728,000</u>	<u>683,000</u>	<u>680,000</u>
REVENUE OVER (UNDER) EXPENSES	1,075	0	0	0
FUND BALANCE, BEGINNING	5,769	5,769	6,844	6,844
	<u>6,844</u>	<u>5,769</u>	<u>6,844</u>	<u>6,844</u>
<b>FUND BALANCE, ENDING</b>	<b><u>6,844</u></b>	<b><u>5,769</u></b>	<b><u>6,844</u></b>	<b><u>6,844</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3185**

**CODE 934**

**HEALTH INSURANCE**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>SUPPLIES AND SERVICES</b>				
431.50 OTHER PROFESSIONAL - Admin	691,677	728,000	683,000	680,000
431.51 VOLUNTARY VISION		0		
431.73 LIFE INSURANCE PREMIUM		0		
	<u>691,677</u>	<u>728,000</u>	<u>683,000</u>	<u>680,000</u>
<b>TOTAL HEALTH INSURANCE BUDGET</b>	<b><u>691,677</u></b>	<b><u>728,000</u></b>	<b><u>683,000</u></b>	<b><u>680,000</u></b>

**FOREST PRESERVE DISTRICT  
IMRF FUND  
FUND EQUITY FORECAST 3193**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>REVENUE</b>				
Property Taxes	231,636	210,000	214,000	150,000
Corp Personal Prop Repl Tax	70,664	71,000	64,000	53,000
Reimbursement from Educ	20,400	20,400	20,400	20,400
Total Revenue	<u>322,700</u>	<u>301,400</u>	<u>298,400</u>	<u>223,400</u>
<b>EXPENSE</b>				
Personnel	311,056	314,000	280,000	231,000
Total Expense	<u>311,056</u>	<u>314,000</u>	<u>280,000</u>	<u>231,000</u>
REVENUE OVER (UNDER) EXPENSES	11,644	(12,600)	18,400	(7,600)
FUND BALANCE, BEGINNING	<u>334,773</u>	<u>343,173</u>	<u>346,417</u>	<u>364,817</u>
<b>FUND BALANCE, ENDING</b>	<b><u><u>346,417</u></u></b>	<b><u><u>330,573</u></u></b>	<b><u><u>364,817</u></u></b>	<b><u><u>357,217</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3193  
CODE 935**

**RETIREMENT**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
412.31 IMRF EMPLOYER CONTRIB	<u>311,056</u>	<u>314,000</u>	<u>280,000</u>	<u>231,000</u>
	311,056	314,000	280,000	231,000
<b>TOTAL RETIREMENT BUDGET</b>	<b><u>311,056</u></b>	<b><u>314,000</u></b>	<b><u>280,000</u></b>	<b><u>231,000</u></b>



**FOREST PRESERVE DISTRICT  
SOCIAL SECURITY FUND  
FUND EQUITY FORECAST 3192**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>REVENUE</b>				
Property Taxes	128,734	125,000	129,000	144,000
Corp Personal Prop Repl Tax	39,731	44,000	43,000	49,000
Reimbursement from Educ	13,143	12,500	12,500	12,500
Total Revenue	<u>181,608</u>	<u>181,500</u>	<u>184,500</u>	<u>205,500</u>
<b>EXPENSE</b>				
Personnel	<u>174,915</u>	<u>194,000</u>	<u>187,000</u>	<u>216,000</u>
Total Expense	<u>174,915</u>	<u>194,000</u>	<u>187,000</u>	<u>216,000</u>
REVENUE OVER (UNDER) EXPENSES	6,693	(12,500)	(2,500)	(10,500)
FUND BALANCE, BEGINNING	<u>207,749</u>	<u>209,049</u>	<u>214,442</u>	<u>211,942</u>
<b>FUND BALANCE, ENDING</b>	<b><u>214,442</u></b>	<b><u>196,549</u></b>	<b><u>211,942</u></b>	<b><u>201,442</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3192  
CODE 936**

**SOCIAL SECURITY**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>PERSONNEL</b>				
412.41 FICA EMPLOYER CONTRIBUTION	174,915	194,000	187,000	216,000
	<u>174,915</u>	<u>194,000</u>	<u>187,000</u>	<u>216,000</u>
<b>TOTAL SOCIAL SECURITY BUDGET</b>	<b><u>174,915</u></b>	<b><u>194,000</u></b>	<b><u>187,000</u></b>	<b><u>216,000</u></b>

**FOREST PRESERVE DISTRICT  
LIABILITY RESERVE FUND  
FUND EQUITY FORECAST 3194**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>REVENUE</b>				
Property Taxes	227,422	215,000	218,000	210,000
Other Revenue	0	0	6,000	0
Total Revenue	<u>227,422</u>	<u>215,000</u>	<u>224,000</u>	<u>210,000</u>
<b>EXPENSE</b>				
Supplies & Services	<u>218,477</u>	<u>225,000</u>	<u>218,426</u>	<u>224,000</u>
Total Expense	<u>218,477</u>	<u>225,000</u>	<u>218,426</u>	<u>224,000</u>
REVENUE OVER (UNDER) EXPENSE	8,945	(10,000)	5,574	(14,000)
FUND BALANCE, BEGINNING	<u>386,122</u>	<u>392,522</u>	<u>395,067</u>	<u>400,641</u>
<b>FUND BALANCE, ENDING</b>	<b><u><u>395,067</u></u></b>	<b><u><u>382,522</u></u></b>	<b><u><u>400,641</u></u></b>	<b><u><u>386,641</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3194  
CODE 940**

**LIABILITY  
RESERVE**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>SUPPLIES AND SERVICES</b>				
431.90 OTHER PROFESSIONAL - Admin	69,000	69,000	69,000	69,000
435.10 LIABILITY INSURANCE	128,357	126,000	123,426	127,000
435.40 UNEMPLOYMENT INSURANCE	21,120	30,000	26,000	28,000
	<u>218,477</u>	<u>225,000</u>	<u>218,426</u>	<u>224,000</u>
<b>TOTAL LIABILITY RESERVE</b>	<b><u>218,477</u></b>	<b><u>225,000</u></b>	<b><u>218,426</u></b>	<b><u>224,000</u></b>
<b>BUDGET</b>				

**FOREST PRESERVE DISTRICT  
 ENDOWMENT FUND  
 FUND EQUITY FORECAST 3501**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>REVENUE</b>				
Interest		1,000	3,000	13,000
Donations		0		
Total Revenue	<u>0</u>	<u>1,000</u>	<u>3,000</u>	<u>13,000</u>
<b>EXPENSE</b>				
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUE OVER (UNDER) EXPENSE	0	1,000	3,000	13,000
FUND BALANCE, BEGINNING	<u>1,357,631</u>	<u>1,358,931</u>	<u>1,357,631</u>	<u>1,360,631</u>
<b>FUND BALANCE, ENDING</b>	<b><u><u>1,357,631</u></u></b>	<b><u><u>1,359,931</u></u></b>	<b><u><u>1,360,631</u></u></b>	<b><u><u>1,373,631</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3194**

**CODE 945**

**ENDOWMENT**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>OTHER EXPENSES</b>				
491.10 TRANSFER TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0
<b>TOTAL ENDOWMENT BUDGET</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**FOREST PRESERVE DISTRICT  
DEBT SERVICE FUND - 2006 BONDS  
FUND EQUITY FORECAST      3206**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>REVENUE</b>				
Property Tax	347,247	341,550	343,000	341,550
Total Revenue	<u>347,247</u>	<u>341,550</u>	<u>343,000</u>	<u>341,550</u>
<b>EXPENSE</b>				
Debt Service	<u>345,750</u>	<u>346,000</u>	<u>345,750</u>	<u>346,000</u>
REVENUE OVER (UNDER) EXPENSE	1,677	(4,450)	(2,750)	(4,450)
FUND BALANCE, BEGINNING	<u>414,928</u>	<u>412,178</u>	<u>416,605</u>	<u>413,855</u>
<b>FUND BALANCE, ENDING</b>	<b><u>416,605</u></b>	<b><u>407,728</u></b>	<b><u>413,855</u></b>	<b><u>409,405</u></b>

DEPARTMENT BUDGET AND APPROPRIATIONS

FUND 3206

CODE 957 LLA - 2006 BOND ISSUE

DEBT SERVICE

	ACTUAL 2021	ORIGINAL 2022	ESTIMATED 2022	PROPOSED 2023
<b>DEBT SERVICE</b>				
451.10 PRINCIPAL	128,927	121,178	121,178	160,439
452.10 INTEREST ON DEBT	216,073	223,822	223,822	184,561
453.10 COMMISSION & PREMIUMS	750	1,000	750	1,000
	<u>345,750</u>	<u>346,000</u>	<u>345,750</u>	<u>346,000</u>
<b>TOTAL DEBT SERVICE BUDGET</b>	<b><u>345,750</u></b>	<b><u>346,000</u></b>	<b><u>345,750</u></b>	<b><u>346,000</u></b>



**FOREST PRESERVE DISTRICT  
DEBT SERVICE FUND - 2016A BOND ISSUE  
FUND EQUITY FORECAST 3206**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>REVENUE</b>				
Property Tax	47,195	44,700	49,000	44,253
Total Revenue	<u>47,195</u>	<u>44,700</u>	<u>49,000</u>	<u>44,253</u>
<b>EXPENSE</b>				
Debt Service	<u>45,825</u>	<u>46,175</u>	<u>46,125</u>	<u>45,725</u>
REVENUE OVER (UNDER) EXPENSES	1,370	(1,475)	2,875	(1,472)
FUND BALANCE, BEGINNING	<u>36,723</u>	<u>36,664</u>	<u>38,093</u>	<u>40,968</u>
<b>FUND BALANCE, ENDING</b>	<b><u>38,093</u></b>	<b><u>35,189</u></b>	<b><u>40,968</u></b>	<b><u>39,496</u></b>

**DEPARTMENT BUDGET AND APPROPRIATIONS**

**FUND 3206**

**CODE 960 LLA - 2016A BOND ISSUE**

**DEBT  
SERVICE**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>DEBT SERVICE</b>				
451.10 PRINCIPAL	15,000	15,000	15,000	15,000
452.10 INTEREST ON DEBT	30,825	30,375	30,375	29,925
453.10 COMMISSION & PREMIUMS	<u>0</u>	<u>800</u>	<u>750</u>	<u>800</u>
	45,825	46,175	46,125	45,725
<b>TOTAL DEBT SERVICE BUDGET</b>	<b><u>45,825</u></b>	<b><u>46,175</u></b>	<b><u>46,125</u></b>	<b><u>45,725</u></b>

**FOREST PRESERVE DISTRICT  
LAND ACQUISITION FUND - 2016A  
FUND EQUITY FORECAST 3204**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATE 2022</b>	<b>PROPOSED 2023</b>
<b>REVENUE</b>				
Interest	0	0	0	0
Grants & Donations	0	0	0	0
Bond Proceeds	0	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENSE</b>				
Supplies & Services	0	0	0	0
Capital Outlay	111,632	36,964	0	56,332
Transfer to Other Funds	0	0	0	0
Total Expense	<u>111,632</u>	<u>36,964</u>	<u>0</u>	<u>56,332</u>
REVENUE OVER (UNDER) EXPENSES	(111,632)	(36,964)	0	(56,332)
FUND BALANCE, BEGINNING	<u>167,964</u>	<u>36,964</u>	<u>56,332</u>	<u>56,332</u>
<b>FUND BALANCE, ENDING</b>	<u><b>56,332</b></u>	<u><b>0</b></u>	<u><b>56,332</b></u>	<u><b>0</b></u>

**DEPARTMENT BUDGET AND APPROPRIATIONS**

**FUND 3204  
CODE 950**

**LAND  
ACQUISITION**

	<b>ACTUAL 2021</b>	<b>ORIGINAL 2022</b>	<b>ESTIMATED 2022</b>	<b>PROPOSED 2023</b>
<b>SUPPLIES AND SERVICES</b>				
422.90 OTHER DEPT SUPPLIES	0	0	0	0
431.30 ENGINEERING & ARCHIT	0	0	0	0
431.40 LEGAL SERVICES	0	0	0	0
431.90 OTHER PROF SERV	0	0	0	0
439.50 TAXES & LICENSE FEES	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>CAPITAL OUTLAYS</b>				
461.10 LAND	111,632	36,964	0	56,332
461.10 LAND (encumbered)	0	0	0	0
491.10 TRANSFER TO OTHER FUNDS	0	0	0	0
	<u>111,632</u>	<u>36,964</u>	<u>0</u>	<u>56,332</u>
<b>TOTAL LAND ACQUISITION</b>	<b><u>111,632</u></b>	<b><u>36,964</u></b>	<b><u>0</u></b>	<b><u>56,332</u></b>

September 14, 2022 – layover  
October 19, 2022 – adoption  
Rockford, Illinois

## Forest Preserves of Winnebago County

# BUDGET and APPROPRIATIONS ORDINANCE

## No. 22-1002

for the fiscal period of November 1, 2022 through October 31, 2023

WHEREAS, the District staff in compliance with the provisions of the Illinois Municipal Budget Law, Illinois Revised Statutes, Section 70, paragraph 805 *et seq.*, has prepared an Annual Budget and Appropriation Ordinance for the District fiscal year beginning November 1, 2022 and ending October 31, 2023; and

WHEREAS, the said Annual Budget and Appropriation Ordinance was submitted to the District Board of Commissioners on September 14, 2022.

NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of the Forest Preserves of Winnebago County as follows:

Section 1. That the attached schedules, containing the estimated cash on hand at the beginning of the fiscal year, the estimate of the cash expected to be received during the fiscal year from all sources, the estimate of the expenditures contemplated for said fiscal year, and the estimated cash expected to be on hand at the end of said fiscal year, be, and they are hereby approved as, the budget for the District fiscal year beginning November 1, 2022 and ending October 31, 2023.

Section 2. That the amounts stated for the objects and purposes specified in the attached schedules, or so much thereof as may be authorized by law, or as may be needed are hereby appropriated for the fiscal year beginning November 1, 2022 and ending October 31, 2023, from the following funds: Corporate, Capital Improvement, Botanical Garden, Liability Reserve, Social Security, Retirement, 2006 Debt Service, 2016 Debt Service, Health Insurance, and 2016 Land Acquisition.

Section 3. That, except as otherwise provided by law, no personnel shall be added other than specifically stated in each department budget, and no further appropriation shall be made at any other time within said fiscal year; however, the Board of Commissioners may from time to time make transfers between object classifications in any fund not exceeding, in the aggregate, 10% of the total amount appropriated in said Fund, and the Board of Commissioners may amend said Budget and Appropriation Ordinance from time to time by following the same procedure employed in the adoption of this Ordinance.

Section 4. That the District Secretary is hereby directed to provide two copies of this laid-over budget available in the Forest Preserve District office for public review by Thursday, September 15, 2022.

Section 5. That the District Executive Director is, by way of layover, hereby directed to advertise and hold a public hearing at the District Headquarters at 5:15 PM Wednesday, October 19, 2022, to receive public testimony regarding this proposed budget.

Section 6. That the District Secretary is hereby directed to make publication of this Ordinance in a newspaper having general circulation in the District within ten days of adoption of this Ordinance; and said Ordinance shall take effect ten days following the date of said publication.

Section 7. That the Secretary of the Forest Preserve District is hereby authorized and directed to deliver copies of this Ordinance to the District Director, Treasurer, Director of Finance, and County Clerk.

**Voting Yes**

\_\_\_\_\_  
Judith Barnard

\_\_\_\_\_  
Mike Eickman

\_\_\_\_\_  
Audrey Johnson

\_\_\_\_\_  
Gloria Lind

\_\_\_\_\_  
Cheryl Maggio

\_\_\_\_\_  
Jerry Paulson

\_\_\_\_\_  
Jeff Tilly, President

**Voting No**

\_\_\_\_\_  
Judith Barnard

\_\_\_\_\_  
Mike Eickman

\_\_\_\_\_  
Audrey Johnson

\_\_\_\_\_  
Gloria Lind

\_\_\_\_\_  
Cheryl Maggio

\_\_\_\_\_  
Jerry Paulson

\_\_\_\_\_  
Jeff Tilly, President

The above and foregoing Ordinance was adopted this 19th day of October, 2022.

\_\_\_\_\_  
Jeff Tilly, President

## Forest Preserves of Winnebago County

# LEVY ORDINANCE

### No. 22-1003

WHEREAS, the Board of Commissioners of the Forest Preserves of Winnebago County, pursuant to the requirements set forth in the Illinois Municipal Budget Law, adopted an Annual Budget and Appropriation Ordinance for the fiscal year beginning November 1, 2022 and ending October 31, 2023; and

WHEREAS, per the Truth in Taxation law, the aggregate levy listed below did not increase over 2022 by 5% or more; and

WHEREAS, the District Executive Director did cause said Budget and Appropriation Ordinance to be made conveniently available for public inspection on and after September 14, 2022; and

WHEREAS, all legal requirements in connection with the preparation, public display, public hearings and adoption of the Annual Budget and Appropriation Ordinance have been complied with; and

WHEREAS, said Ordinance will become effective ten days after its publication.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Forest Preserves of Winnebago County as follows:

Section 1. That there be and is hereby levied the sum of two million, five hundred twenty-five thousand, (\$2,525,000) on all taxable property in the County of Winnebago, State of Illinois, as a General Corporate Tax for the year 2022 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Corporate 2022-2023 appropriations; and

Section 2. That there be and is hereby levied the sum of one million, one hundred sixty-one thousand, (\$1,161,000) on all taxable property in the County of Winnebago, State of Illinois, as a Capital Improvement Tax for the year 2022, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Capital Improvement Fund 2022-2023 appropriations; and

Section 3. That there be and is hereby levied the sum of two hundred twelve thousand five hundred eighty-five dollars (\$212,585) on all taxable property in the County of Winnebago, State of Illinois, as a Botanical Garden Tax for the year 2022, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Botanical Garden Fund 2022-2023 appropriations; and

Section 4. That there be and is hereby levied the sum of two hundred twelve thousand dollars (\$212,000) on all taxable property in the County of Winnebago, State of Illinois, as a Liability Reserve Fund Tax for the year 2022 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Liability Reserve Fund 2022-2023 appropriations; and

Section 5. That there be and is hereby levied the sum of one hundred fifty-one thousand, five hundred dollars (\$151,500) on all taxable property in the County of Winnebago, State of Illinois, as IMRF Tax for the year 2022 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Retirement Fund 2022-2023 appropriations; and

Section 6. That there be and is hereby levied the sum of one hundred forty-five thousand, five hundred dollars (\$145,500) on all taxable property in the County of Winnebago, State of Illinois, as a Social Security Tax the year 2022 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Social Security Fund 2022-2023 appropriations; and

Section 7. That there be and is hereby levied the sum of three hundred forty-five thousand dollars (\$345,000) on all taxable property in the County of Winnebago, State of Illinois, as a Debt Service Tax for the year 2022, as set forth in the 2006 Land Acquisition Bond Ordinance, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the 2006 Debt Service Fund 2022-2023 appropriations; and

Section 8. That there be and is hereby levied the sum of forty-four thousand, seven hundred dollars (\$44,700) on all taxable property in the County of Winnebago State of Illinois as a 2016 Bond Debt Service Tax for the year 2022 as set forth in the 2016 Land Acquisition Bond Ordinance, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purpose as set forth in the 2016 Debt Service fund 2022-2023 appropriations; and

Section 9. That the Secretary of the Board of Commissioners of the Forest Preserves of Winnebago County is hereby directed to make a certified copy of this Ordinance and file such certified copy with the County Clerk of Winnebago County, Illinois, no later than October 31, 2022; and

Section 10. That the Secretary of the Board of Commissioners of the Forest Preserves of Winnebago County is hereby directed to deliver certified copies of this Ordinance to the District Executive Director, District Treasurer, and County Clerk.

Section 11. That this Ordinance shall take effect and be in full force and effect from and after its adoption by this Board of Commissioners.

**Voting Yes**

\_\_\_\_\_  
Judith Barnard

\_\_\_\_\_  
Mike Eickman

\_\_\_\_\_  
Audrey Johnson

**Voting No**

\_\_\_\_\_  
Judith Barnard

\_\_\_\_\_  
Mike Eickman

\_\_\_\_\_  
Audrey Johnson



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Gloria Lind

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Gloria Lind

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Cheryl Maggio

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Cheryl Maggio

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Jerry Paulson

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Jerry Paulson

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Jeff Tilly, President

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Jeff Tilly, President

The above and foregoing Ordinance was adopted this 19th day of October, 2022.

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Jeff Tilly, President