



**2023-2024**

Annual Budget &  
Appropriation Ordinance

# THE FOREST PRESERVES OF WINNEBAGO COUNTY

## Purpose Statement

*For the purpose of protecting and preserving the flora, fauna, and scenic beauties within such district and to restore, restock, protect, and preserve the natural forests and such lands, together with their flora and fauna, as nearly as may be, in their natural state and condition, for the purpose of the education, pleasure, and recreation of the public.*

## Our Mission

*The Forest Preserve District is dedicated to protecting, conserving, enhancing, and promoting Winnebago County's natural heritage for the environmental, educational, and recreational benefit of present and future generations.*

## Our Vision

- The public is well informed and confident that the District's natural resources are stable and protected.
- People feel safe in the forest preserves, and public safety systems effectively respond to their needs.
- An active land acquisition program meets future recreation, preservation, and open space needs.
- Well-maintained properties are designed to meet the needs of future constituents.
- Well-established partnerships enhance the District programs.
- All communications and responses are open and effective.
- The President and Board of Commissioners are well informed and confident that the staff is administering and implementing established policies.
- The district attracts, trains, retains, and rewards skilled, competent employees.
- Adequate financing insures the delivery of high-quality, cost-effective services.
- An effective information system is utilized both internally and externally as an educational tool.

*FOREST PRESERVES OF WINNEBAGO COUNTY*  
*BOARD of COMMISSIONERS*

Jeff Tilly, President

Judith Barnard  
Audrey Johnson  
Cheryl Maggio

Mike Eickman  
Gloria Lind  
Jerry Paulson

*ADMINISTRATIVE STAFF*

Michael Holan  
Vaughn Stamm  
Mike Brien  
Steve Chapman  
Kristy Knapp  
Sherry Winebaugh  
Renee Pixler

Executive Director  
Director of Operations  
Director of Natural Resources  
Finance Director  
Administrative Services Manager  
Human Resources Manager  
Communications Coordinator

Forest Preserves of Winnebago County  
5500 Northrock Drive  
Rockford, Illinois 61103

Tel: 815-877-6100  
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[www.winnebagoforest.org](http://www.winnebagoforest.org)

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## **Forest Preserves of Winnebago County**

### **2023 – 2024 Budget Budget Assumptions & Guidelines**

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 2023-2024 budget. The proposed budget will then be presented to the Board of Commissioners at the regular Board meeting on September 20, 2023 for review. The budget and levies will be laid over at the regular Board meeting on September 20, 2023 to October 25, 2023.

#### **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 2022 is 5.00 %. The preliminary estimated equalized assessed valuation for Winnebago County is expected to be 10.25% higher than this year's. The limiting tax rate for 2024 is .09492.

#### **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 2023 for taxes payable in 2024 is expected to be \$.09084. This means for a single family homeowner of a \$ 120,000 home assessed at 1/3 of its market value, less the \$ 6,000 owner-occupied exemption, gives us a taxable assessment of \$ 34,000. Therefore, the taxpayer would pay a total of \$ 30.89 for access to all the land, facilities, and recreational opportunities we provide compared to \$ 33.76 in 2023.

##### **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 \$ 1,325,000 in 2024, which is lower than what we will anticipate in 2023, which is estimated at \$ 1,840,000. The State is estimating a 30% drop in revenue.

##### **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 increased from the previous years.

## **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 changes in type of coverage available to certain employees costs to the employee and Forest Preserve have been reduced.

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

The District is required by law to participate in the IMRF program. The employer portion in 2024 will be 8.25% for two months and 9.34% for ten months. Annual rate of 9.13%.

### **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 2024 budget included a \$ 3,400 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 \$ 140,000, plus an hourly rate for information technology service.

### **Partner Organizations**

Continue financial support to Klehm Arboretum with an allocation in the 2024 budget of \$ 36,000. 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. Liability insurance has increased due to market conditions. Workers compensation has also increased due to increased wages and worker classifications.

### **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 \$ 222,000.

### **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**

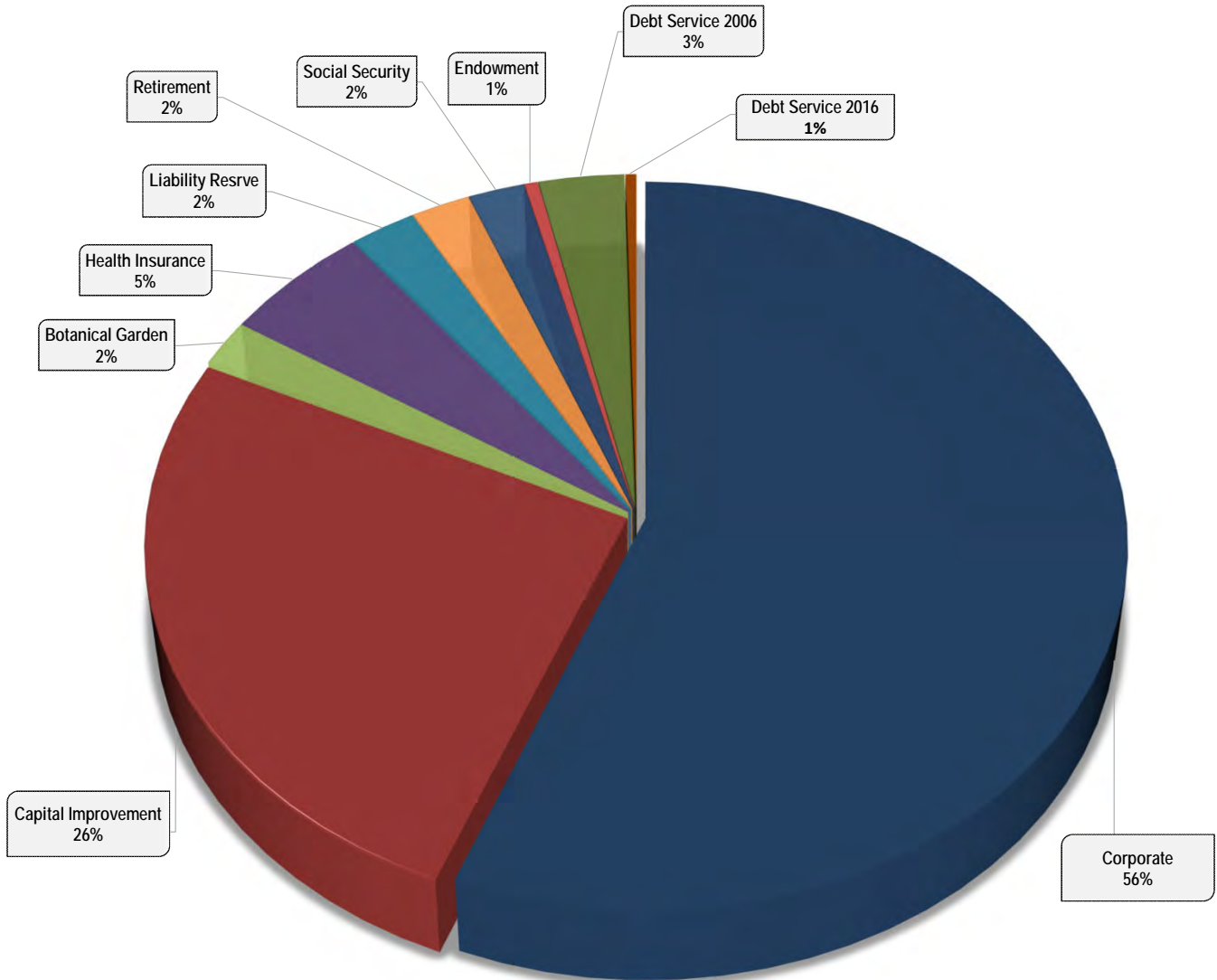
In order for the District to financially operate on a year-round basis, it is necessary to have reserves, or fund balances, to meet expenses. Our revenues come into the District twice a year when property taxes are received and revenues from fees, charges, or Corporate Personal Property Tax and grant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

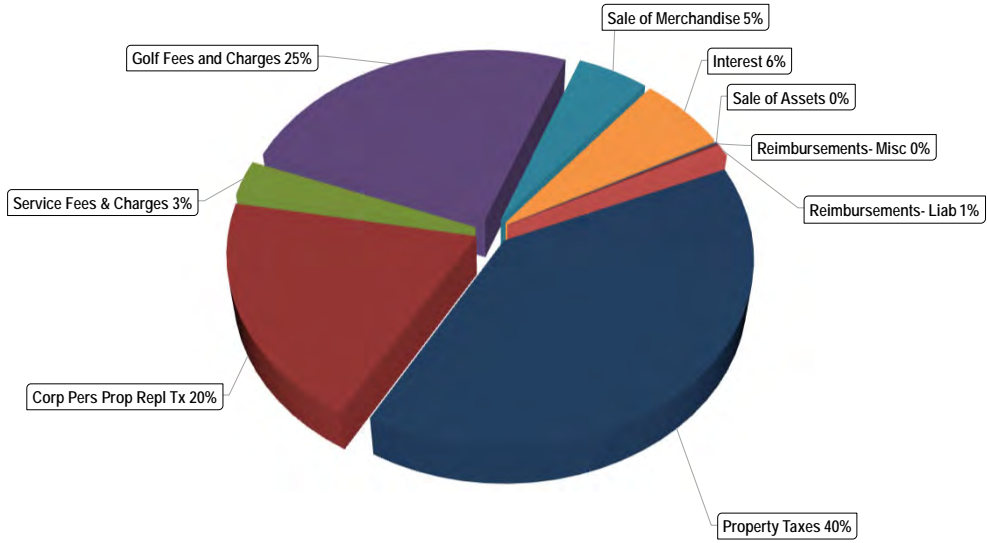
	<b>Actual 10/31/22</b>	<b>Budget 2024</b>
Corporate Fund	9,370,099	10,934,574
Improvement Development Fund	1,435,017	1,283,787
Botanical Garden Fund	7,389	5,439
2006 Debt Service Fund	418,287	414,564
2016 Debt Service Fund	41,596	42,926
Liability Reserve Fund	383,680	343,468
IMRF Fund	367,552	368,163
Social Security Fund	215,517	207,761
Health Insurance Fund	6,293	6,293
Endowment Fund	1,361,123	1,450,123



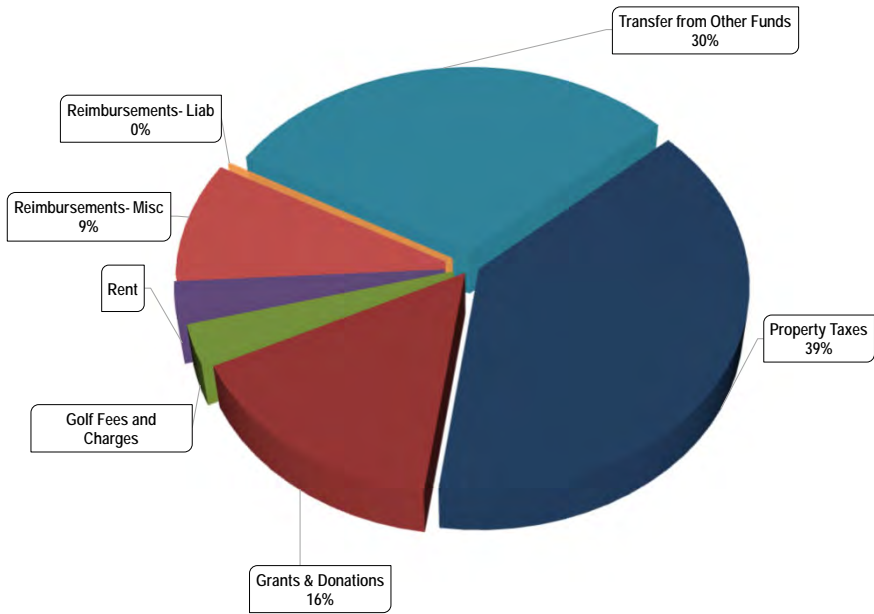
# TOTAL REVENUES



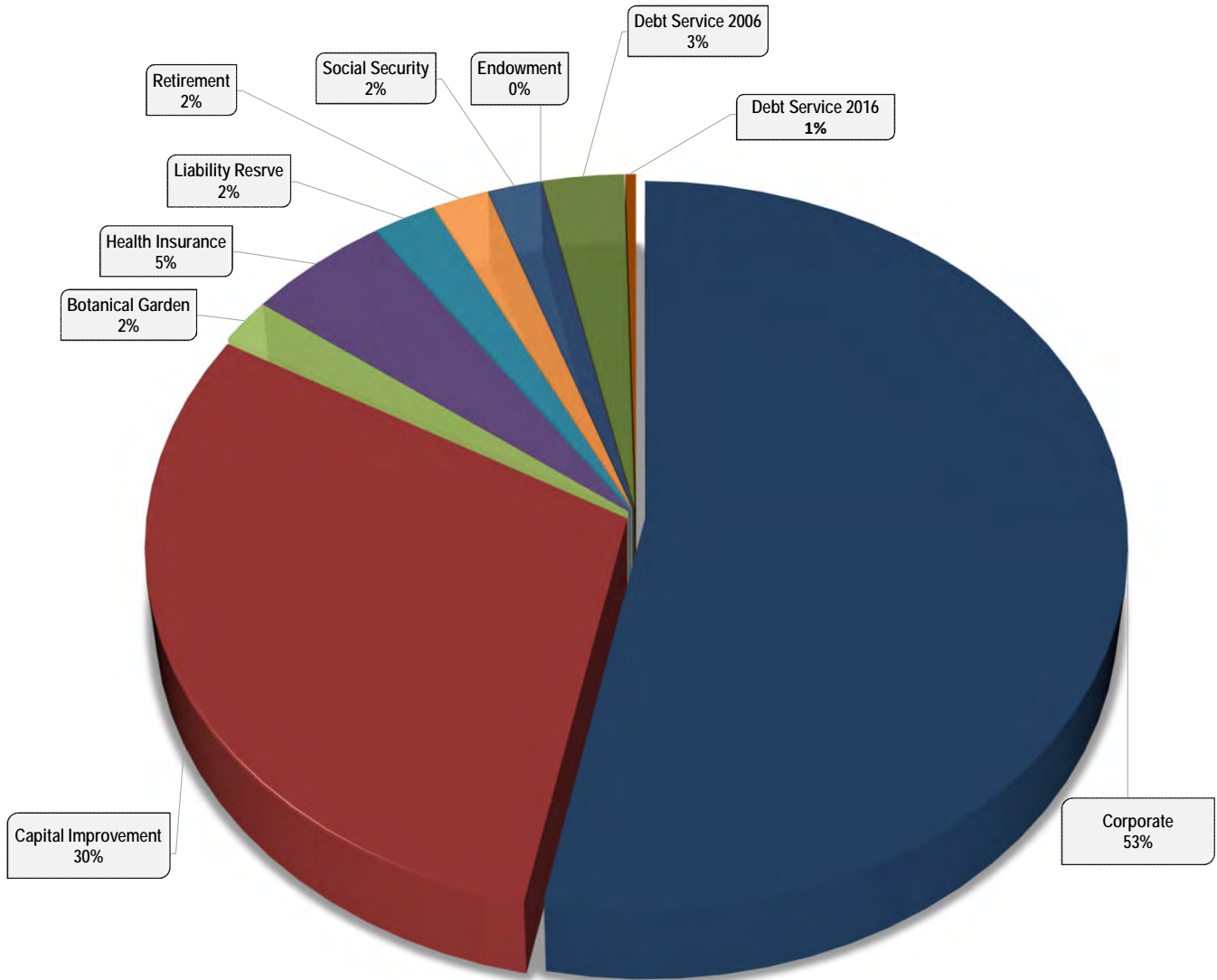
## CORPORATE REVENUES



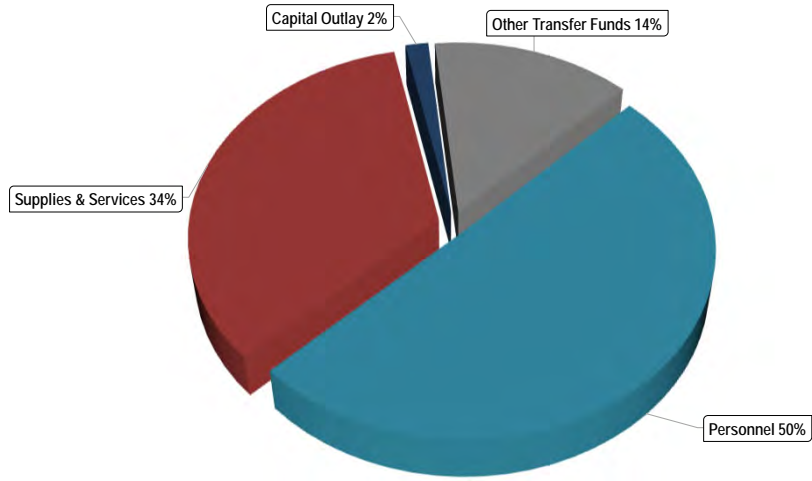
## CAPITAL REVENUES



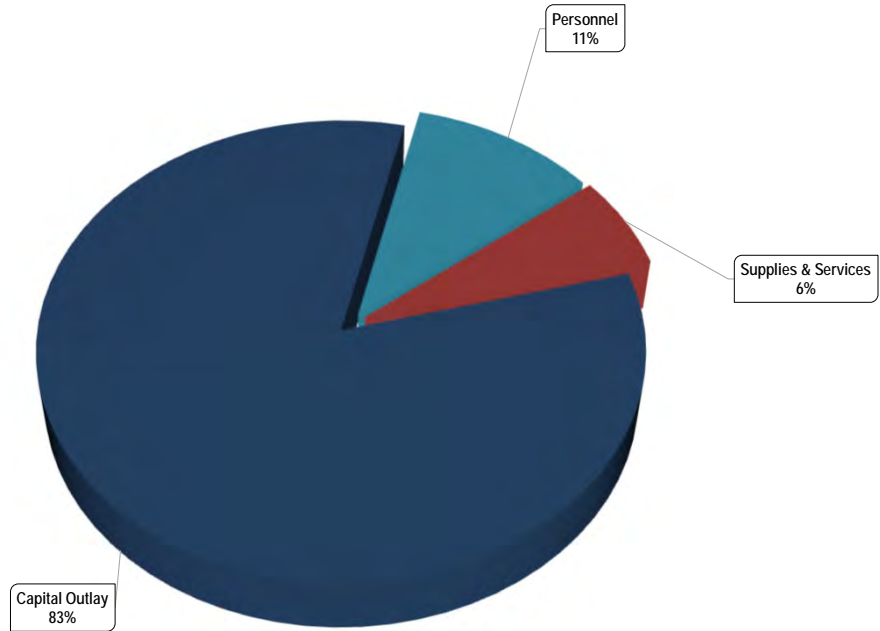
# TOTAL EXPENDITURES



## CORPORATE EXPENDITURES



## CAPITAL EXPENDITURES



WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

ANNUAL BUDGET AND APPROPRIATION  
ORDINANCE

11/1/2023 to 10/31/24  
(\$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	2,475	1,130	223		265	183	174		344	44	4,838	
Corp Pers Prop Repl Tx	1,220					54	51				1,325	
Grants & Donations		450									450	
Service Fees & Charges	190			600							790	
Golf Fees and Charges	1,550	92									1,642	
Sale of Merchandise	320										320	
Interest	400							54			454	0
Rent		93									93	
Sale of Assets	10										10	
Reimbursements- Misc	8	262									270	
Reimbursements- Liab	66	4									70	
Reimbursements- Educ	0					0	0				0	
Transfer from Other Funds		875									875	
<b>TOTAL REVENUE</b>	<b>6,239</b>	<b>2,906</b>	<b>223</b>	<b>600</b>	<b>265</b>	<b>237</b>	<b>225</b>	<b>54</b>	<b>344</b>	<b>44</b>	<b>11,137</b>	<b>0</b>
<b>EXPENDITURES</b>												
Personnel	3,126	383				237	225				3,970	
Supplies & Services	2,101	228	223	600	265						3,417	
Capital Outlay	100	2,913									3,013	0
Other (debt service)									346	45	391	
Other Transfer Funds	875										875	
<b>TOTAL EXPENDITURES</b>	<b>6,202</b>	<b>3,523</b>	<b>223</b>	<b>600</b>	<b>265</b>	<b>237</b>	<b>225</b>	<b>0</b>	<b>346</b>	<b>45</b>	<b>11,666</b>	<b>0</b>
Revenue over(under) expense	37	(617)	0	0	0	0	0	54	(2)	(1)	(529)	0
<b>PROJECTED CASH OR FUND BALANCE, Beginning</b>	<b>10,897</b>	<b>1,901</b>	<b>5</b>	<b>6</b>	<b>343</b>	<b>368</b>	<b>208</b>	<b>1,396</b>	<b>416</b>	<b>44</b>	<b>15,586</b>	<b>0</b>
<b>PROJECTED CASH OR FUND BALANCE, 10/31/22</b>	<b>10,935</b>	<b>1,284</b>	<b>5</b>	<b>6</b>	<b>343</b>	<b>368</b>	<b>208</b>	<b>1,450</b>	<b>414</b>	<b>43</b>	<b>15,057</b>	<b>0</b>

TAX RATES 0.04650 0.02123 0.00419 0.00498 0.00343 0.00327 0.00642 0.00082 0.09084

Tax for the owner of a \$120,000 house - 2024  
Tax for the owner of a \$120,000 house - 2023

\$30.89  
\$33.76

**WINNEBAGO COUNTY FOREST PRESERVE DISTRICT  
ANALYSIS OF PROPERTY TAX LEVIES AND ESTIMATED TAX RATES  
FISCAL YEAR ENDING OCTOBER 31, 2024**

	MAX. RATE	FISCAL YEAR 2023		ESTIMATE FISCAL YEAR 2024		
		EXTENSIONS	ACT. RATE	LEVY	RATE	EXTENSION
		Corporate	0.06000	\$ 2,550,166	0.05230	\$ 2,500,000
Improvement/Dev	0.02500	\$ 1,165,372	0.02390	\$ 1,141,900	0.02123	\$ 1,141,900
IMRF	No Limit	\$ 156,033	0.00320	\$ 184,800	0.00343	\$ 184,800
Social Security	No Limit	\$ 146,281	0.00300	\$ 175,800	0.00327	\$ 175,800
Liab. Reserve	No Limit	\$ 214,545	0.00440	\$ 267,700	0.00498	\$ 267,700
Botanical Gardens	0.00480	\$ 214,545	0.00440	\$ 225,000	0.00419	\$ 225,000
Bonds-2006	No Limit	\$ 346,198	0.00710	\$ 345,000	0.00642	\$ 345,000
Bonds-2016	No Limit	\$ 48,760	0.00100	\$ 44,250	0.00082	\$ 44,250
		4,841,900	0.09930	4,884,450	0.09084	\$ 4,884,450

FISCAL YEAR 2023 (2022 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 4,876,031,918

EST. FISCAL YEAR 2024 (2023 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 5,375,825,190  
(10.25% INCREASED VALUE)

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 2024 FISCAL YEAR IS .09492 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>2022</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
		<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>REVENUE</b>				
Property Taxes	2,428,126	2,500,000	2,532,564	2,475,000
Corp Personal Prop Repl Tax	2,135,613	1,000,000	1,750,000	1,220,000
Grants & donations	0	0	0	0
Service Fees and Charges	211,516	170,000	196,000	190,000
Golf Service Fees and Charges	1,840,801	1,200,000	1,617,000	1,550,000
Sale of Merchandise and Concessn	392,695	250,000	383,000	320,000
Interest	20,317	50,000	320,000	400,000
Sale of Assets	46,387	7,000	34,600	10,000
Reimbursements (insurance, etc.)	22,929	8,000	5,000	8,000
Reimbursement - liability admin	65,100	65,900	65,900	65,900
Reimbursement - Educ	187,824	180,000	0	0
<b>Total Revenue</b>	<b>7,351,308</b>	<b>5,430,900</b>	<b>6,904,064</b>	<b>6,238,900</b>
<b>EXPENSE</b>				
Personnel	2,870,509	3,219,956	2,899,751	3,125,722
Supplies & Services	1,922,720	2,069,095	1,951,996	2,101,020
Capital Outlay	0	0	50,000	100,000
Transfer to Other Funds	100,000	475,000	475,000	875,000
<b>Total Expense</b>	<b>4,893,229</b>	<b>5,764,051</b>	<b>5,376,747</b>	<b>6,201,742</b>
<b>REVENUE OVER (UNDER) EXPENSE</b>	<b>2,458,079</b>	<b>(333,151)</b>	<b>1,527,317</b>	<b>37,158</b>
<b>FUND BALANCE, BEGINNING</b>	<b>6,912,020</b>	<b>8,549,134</b>	<b>9,370,099</b>	<b>10,897,416</b>
<b>FUND BALANCE, ENDING</b>	<b>9,370,099</b>	<b>8,215,983</b>	<b>10,897,416</b>	<b>10,934,574</b>

**CORPORATE FUND 3001  
BUDGET SUMMARY**

**EXPENSES 2024**

	PERSONNEL	SUPPLIES AND SERVICES	CAPITAL OUTLAY	TRANSFER TO OTHER FUNDS	2024 BUDGET
Administration	747,790	359,450	100,000	875,000	2,082,240
Marketing	67,540	50,400			117,940
Preserve General	328,625	122,900			451,525
Law Enforcemnt	0	246,000			246,000
Education	0	0			0
North Preserve Area	366,700	223,500			590,200
South Preserve Area	369,400	248,700			618,100
Board	0	3,400			3,400
Human Resources	79,891	21,170			101,061
Atwood	356,500	274,200			630,700
Macktown	278,800	237,750			516,550
Ledges	430,500	300,800			731,300
Golf General	99,976	12,750			112,726
<b>Total</b>	<b>3,125,722</b>	<b>2,101,020</b>	<b>100,000</b>	<b>875,000</b>	<b>6,201,742</b>



Dept: Corporate Administration  
Fund: 3001 Code: 910



## **ADMINISTRATIVE SERVICES MISSION**

Deliver the finest quality service and assistance to both external and internal customers by means of customer friendly staff and quick and correct response to inquiries while continually promoting the services and facilities operated by the Forest Preserves of Winnebago County.

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 910**

**CORPORATE  
ADMINISTRATION**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	495,127	602,000	595,645	615,000
411.20 TEMPORARY	29,830	38,775	35,500	41,000
411.30 OVERTIME	1,859	2,000	1,145	2,000
411.50 EARLY RETIREMENT INCENTIVE	0	0	0	9,670
412.11 HEALTH INS EMPLOYER CONTR	97,167	115,800	77,268	80,000
412.21 LIFE INS EMPLOYER CONTR	142	166	167	120
	<u>624,126</u>	<u>758,741</u>	<u>709,725</u>	<u>747,790</u>
<b>SUPPLIES AND SERVICES</b>				
421.10 STATIONERY & SUPPLIES	1,968	2,000	1,755	2,000
422.10 DATA PROCESSING SUPPLIES	2,704	1,500	1,715	1,500
422.40 GASOLINE & OIL	3,405	3,000	2,300	3,000
422.50 FOOD & BEVERAGE	920	500	300	500
422.90 OTHER DEPT SUPPLIES	5,262	10,000	10,000	10,000
423.20 EQUIPMENT REPAIR PARTS	0	300	100	300
431.10 ACCOUNTING & AUDITING	123,233	130,000	128,000	160,000
431.20 CONSULTING	600	600	600	600
431.40 LEGAL	22,191	20,000	32,000	20,000
431.60 DATA PROCESSING CONSULTING	13,280	10,000	5,600	10,000
432.10 TELEPHONE & INTERNET	8,808	9,000	6,500	7,500
432.20 POSTAGE	988	900	1,100	1,000
433.10 TRAVEL	256	500	100	250
434.10 PRINTING & BINDING	59	500	200	500
434.20 ADVERTISING	391	2,500	900	2,000
436.10 GAS & HEATING OIL	2,221	2,600	2,800	2,800
436.20 ELECTRICITY	2,411	3,000	4,100	4,000
437.10 BUILDING REPAIR & MAINT	6,571	6,500	5,200	6,000
437.32 OFFICE EQUIPMENT REPAIR & MAINT	28,459	27,000	27,000	27,000
438.30 OFFICE EQUIPMENT RENTAL	2,898	2,500	2,540	2,500
439.41 DUES & MEMBERSHIPS	5,343	5,000	4,300	4,500
439.42 INSTRUCTION & SCHOOLING	3,157	2,500	2,000	2,500
439.51 ENVIRONMENTAL EDUCATION	66,000	66,000	66,000	71,000
439.90 OTHER UNCLASSIFIED	74,791	20,000	28,000	20,000
	<u>375,915</u>	<u>326,400</u>	<u>333,110</u>	<u>359,450</u>
<b>CAPITAL OUTLAY</b>				
461.10 LAND	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
<b>OTHER EXPENSES</b>				
491.10 TRANSFER TO OTHER FUNDS	<u>100,000</u>	<u>475,000</u>	<u>475,000</u>	<u>875,000</u>
<b>TOTAL ADMINISTRATION BUDGET</b>	<u><u>1,100,041</u></u>	<u><u>1,560,141</u></u>	<u><u>1,517,835</u></u>	<u><u>2,082,240</u></u>

Dept: Corporate General  
Fund: 3001 Code: 911



## **FOREST PRESERVE GENERAL MISSION**

Function as the service, repair and construction center for the Forest Preserves of Winnebago County, providing service and repair of vehicles, equipment facilities and buildings as well as construction expertise on special projects to facilitate timely service, repairs and construction while saving the agency money.

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 911**

**CORPORATE  
FP GENERAL**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	203,058	243,800	224,000	265,000
411.20 TEMPORARY	10,087	25,000	0	10,000
411.30 OVERTIME	375	1,000	1,000	1,000
412.11 HEALTH INS EMPLOYER CONTR	46,543	57,500	33,400	52,500
412.21 LIFE INS EMPLOYER CONTR	92	125	125	125
	<u>260,154</u>	<u>327,425</u>	<u>258,525</u>	<u>328,625</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	3,085	4,000	5,500	5,500
422.40 GASOLINE & OIL	23,842	25,000	23,000	25,000
422.70 CLOTHING	2,956	4,000	4,500	5,000
422.90 OTHER DEPT SUPPLIES	10,293	10,000	9,000	10,000
423.10 BUILDING MAINT SUPPLIES	5,509	4,000	4,000	4,000
423.20 EQUIPMENT REPAIR PARTS	23,620	20,000	20,000	22,000
423.90 OTHER REPAIR & MAINT SUPP	2,611	4,000	4,000	4,000
432.10 TELEPHONE & INTERNET	6,399	7,500	8,500	8,500
436.10 GAS & HEATING OIL	6,910	9,000	8,500	9,000
436.20 ELECTRICITY	3,828	6,000	6,000	6,000
436.40 WASTE REMOVAL	1,512	2,000	2,900	3,000
437.10 BUILDING REPAIR & MAINT	4,861	5,500	5,500	5,500
437.30 EQUIPMENT REPAIR & MAINT	4,194	8,000	8,000	8,000
438.90 OTHER RENTAL	0	1,000	1,000	1,000
439.41 DUES & MEMBERSHIP	0	200	0	200
439.42 INSTRUCTION & SCHOOLING	0	1,000	1,000	1,000
439.50 TAXES & LICENSE FEES	0	200	200	200
439.60 LAUNDRY & SANITATION	3,952	5,000	4,600	5,000
	<u>103,572</u>	<u>116,400</u>	<u>116,200</u>	<u>122,900</u>
<b>TOTAL FP GENERAL BUDGET</b>	<b><u>363,726</u></b>	<b><u>443,825</u></b>	<b><u>374,725</u></b>	<b><u>451,525</u></b>

Dept: Marketing

Fund: 3001 Code: 912



## **MARKETING MISSION**

Market the value and impact of Forest Preserves of Winnebago County to create a high level of public confidence in Forest Preserves of Winnebago County as the stewards of our natural heritage, thus cultivating a strong base of public support.



**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 912**

**CORPORATE  
MARKETING**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	36,482	44,000	43,524	46,000
411.30 OVERTIME	673	1,000	2,352	2,500
412.11 HEALTH INS EMPLOYER CONTR	3,208	13,150	17,439	19,000
412.21 LIFE INS EMPLOYER CONTR	16	40	32	40
	<hr/>	<hr/>	<hr/>	<hr/>
	40,379	58,190	63,347	67,540
<b>SUPPLIES AND SERVICES</b>				
421.10 STATIONERY & SUPPLIES	390	100	50	100
422.10 DATA PROCESSING SUPPLIES	499	500	0	500
422.50 FOOD & BEVERAGE	331	100	0	100
422.90 OTHER DEPT SUPPLIES	11,539	12,000	5,000	8,000
431.90 OTHER PROFESSIONAL SERVICES	2,033	9,000	5,000	9,000
432.10 TELEPHONE & INTERNET	542	1,000	556	1,000
433.10 TRAVEL	0	200	0	200
434.10 PRINTING & BINDING	8,789	10,000	1,200	12,000
434.20 ADVERTISING	6,282	11,000	13,574	16,000
439.42 INSTRUCTION & SCHOOLING	0	500	500	1,000
439.90 OTHER UNCLASSIFIED	1,711	2,500	0	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
	32,116	46,900	25,880	50,400
 <b>TOTAL MARKETING BUDGET</b>	 <b><u>72,495</u></b>	 <b><u>105,090</u></b>	 <b><u>89,227</u></b>	 <b><u>117,940</u></b>

A close-up photograph of a yarrow plant (Achillea millefolium) in bloom. The image shows several large, flat-topped clusters of tiny white flowers. The background is a soft-focus green with some yellow flowers visible. A white rounded rectangular box is overlaid in the upper left quadrant, containing text.

Dept: Corporate Education  
Fund: 3001 Code: 913

## **EDUCATION MISSION**

Connecting people to nature through education and research

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 913**

**CORPORATE  
EDUCATION**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	210,916	223,890	69,112	
411.20 TEMPORARY	29,174	35,122	10,810	
411.30 OVERTIME	0	0	0	
411.50 EARLY RETIREMENT INCENTIVE	0	0	0	
412.11 HEALTH INS EMPLOYER CONTR	59,013	47,351	12,802	
412.21 LIFE INS EMPLOYER CONTR	112	110	27	
	<hr/>	<hr/>	<hr/>	<hr/>
	299,215	306,473	92,751	0
<b>SUPPLIES AND SERVICES</b>				
432.10 TELEPHONE & INTERNET	3,582	4,000	2,122	
433.10 TRAVEL	0	0	0	
437.10 BUILDING REPAIRS & MAINT	0	0	0	
439.42 INSTRUCTION & SCHOOLING	0	450	175	
	<hr/>	<hr/>	<hr/>	<hr/>
	3,582	4,450	2,297	0
<b>TOTAL EDUCATION BUDGET</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>302,797</b>	<b>310,923</b>	<b>95,048</b>	<b>0</b>

Dept: Law Enforcement  
Fund: 3001 Code: 914



## **LAW ENFORCEMENT MISSION**

Provide secure and safe preserves via regular patrols, and interpretation and enforcement of laws and ordinances so the general public feels confident and safe in their use of the forest preserves within Winnebago County.

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 914**

**CORPORATE  
LAW ENFORCEMENT**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</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	10,610	9,000	8,200	9,000
422.90 OTHER DEPT SUPPLIES	0	0	0	0
423.20 EQUIPMENT REPAIR PARTS	4,907	6,000	4,900	6,000
431.90 OTHER PROFESSIONAL SERVICES	0	0	0	0
432.10 TELEPHONE (MDT)	1,692	5,000	3,000	4,000
437.30 EQUIPMENT REPAIR & MAINT	415	3,000	2,800	3,000
437.31 AUTOMOTIVE REPAIR	0	2,000	2,000	2,000
439.30 INTERGOVERNMENTAL ADMIN	231,743	228,000	217,200	222,000
	<u>249,367</u>	<u>253,000</u>	<u>238,100</u>	<u>246,000</u>
<b>TOTAL LAW ENFORCEMENT BUDGET</b>	<b><u>249,367</u></b>	<b><u>253,000</u></b>	<b><u>238,100</u></b>	<b><u>246,000</u></b>

Dept: Corporate North & South  
Fund: 3001 Code: 915, 916





## **NORTH & SOUTH AREAS PRESERVE MAINTENANCE MISSION**

Function as the custodians for the public land-use areas and facilities for 44 forest preserves in Winnebago County, by providing for the day to day maintenance of public use areas and facilities with an emphasis on safety and cleanliness in order to provide for a pleasurable user experience for preserve users.

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 915**

**CORPORATE  
FP NORTH**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	189,821	208,800	199,250	219,200
411.20 TEMPORARY	48,649	69,000	67,800	74,300
411.30 OVERTIME	3,423	4,000	4,000	4,000
412.11 HEALTH INS EMPLOYER CONTR	72,361	67,000	63,315	69,000
412.21 LIFE INS EMPLOYER CONTR	129	200	200	200
	<u>314,383</u>	<u>349,000</u>	<u>334,565</u>	<u>366,700</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	3,489	5,000	5,500	6,000
422.40 GASOLINE & OIL	37,659	34,000	34,000	37,000
422.82 AGGREGATE	2,586	5,000	0	5,000
422.84 TURF SUPPLIES	2,589	3,000	2,500	3,000
422.90 OTHER DEPT SUPPLIES	17,179	18,000	20,000	20,000
423.10 BUILDING MAINT SUPPLIES	19,442	22,000	17,000	22,000
423.20 EQUIPMENT REPAIR PARTS	26,743	32,000	30,000	32,000
423.90 OTHER REPAIR & MAINT SUPP	1,010	1,500	2,000	2,000
432.10 TELEPHONE & INTERNET	7,059	9,000	8,200	9,000
436.10 GAS & HEATING OIL	16,066	16,000	15,000	16,000
436.20 ELECTRICITY	13,589	16,000	15,000	16,000
436.40 WASTE DISPOSAL SERVICE	10,831	14,500	13,500	14,000
437.10 BUILDING REPAIR & MAINT	15,083	15,000	14,000	15,000
437.30 EQUIPMENT REPAIR & MAINT	2,686	6,000	6,000	6,000
438.90 OTHER RENTAL	572	1,000	500	1,000
439.41 DUES & MEMBERSHIP	100	500	500	500
439.42 INSTRUCTION & SCHOOLING	827	1,500	1,800	2,000
439.50 TAXES & LICENSE FEES	120	1,500	1,000	1,000
439.60 LAUNDRY & UNIFORM RENTAL	4,359	7,000	5,500	6,000
439.90 OTHER UNCLASSIFIED SERVICES	6,435	10,000	5,000	10,000
	<u>188,425</u>	<u>218,500</u>	<u>197,000</u>	<u>223,500</u>
<b>TOTAL NORTH AREA BUDGET</b>	<b><u>502,808</u></b>	<b><u>567,500</u></b>	<b><u>531,565</u></b>	<b><u>590,200</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 916**

**CORPORATE  
FP SOUTH**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	217,356	234,100	226,000	245,800
411.20 TEMPORARY	49,838	56,000	43,800	64,400
411.30 OVERTIME	2,031	4,000	3,000	4,000
412.11 HEALTH INS EMPLOYER CONTR	80,579	62,500	60,840	55,000
412.21 LIFE INS EMPLOYER CONTR	140	200	200	200
	<u>349,944</u>	<u>356,800</u>	<u>333,840</u>	<u>369,400</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	3,679	5,000	5,000	5,000
422.40 GASOLINE & OIL	47,673	40,000	41,000	42,000
422.82 AGGREGATE	4,319	5,000	5,000	5,000
422.84 TURF SUPPLIES	1,888	3,000	3,000	3,000
422.90 OTHER DEPT SUPPLIES	12,975	17,000	17,000	19,000
423.10 BUILDING MAINT SUPPLIES	16,528	18,000	16,000	18,000
423.20 EQUIPMENT REPAIR PARTS	31,173	39,000	36,000	39,000
423.90 OTHER REPAIR & MAINT SUPP	765	1,500	1,500	3,500
432.10 TELEPHONE & INTERNET	6,313	8,500	7,000	7,000
436.10 GAS & HEATING OIL	14,530	16,000	14,500	12,000
436.20 ELECTRICITY	10,735	15,000	12,000	12,000
436.40 WASTE DISPOSAL SERVICE	11,577	13,000	12,000	13,000
437.10 BUILDING REPAIR & MAINT	26,218	20,000	18,000	10,000
437.30 EQUIPMENT REPAIR & MAINT	10,490	6,500	6,500	6,500
438.90 OTHER RENTAL	3,620	4,000	3,600	4,000
439.41 DUES & MEMBERSHIP	0	200	200	200
439.42 INSTRUCTION & SCHOOLING	51	1,500	2,000	2,500
439.50 TAXES & LICENSE FEES	14,742	28,000	15,500	30,000
439.60 LAUNDRY & UNIFORM RENTAL	5,243	7,500	6,500	7,000
439.90 OTHER UNCLASSIFIED SERVICES	9,197	10,000	10,000	10,000
	<u>231,714</u>	<u>258,700</u>	<u>232,300</u>	<u>248,700</u>
<b>TOTAL SOUTH AREA BUDGET</b>	<u><u>581,659</u></u>	<u><u>615,500</u></u>	<u><u>566,140</u></u>	<u><u>618,100</u></u>

Dept: Corporate Board  
Fund: 3001 Code: 919



## **BOARD OF COMMISSIONERS MISSION**

Fiscal stability, environmental sustainability and community engagement through empowered leadership.

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 919**

**CORPORATE  
BOARD**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>SUPPLIES AND SERVICES</b>				
422.50 FOOD & BEVERAGE	542	800	600	800
422.90 OTHER DEPARTMENT SUPPLIES	26	100	0	100
431.20 CONSULTING	0	500	0	500
433.10 TRAVEL	0	300	0	300
439.41 DUES AND MEMBERSHIPS	200	500	200	200
439.42 INSTRUCTION & SCHOOLING	250	500	0	1,000
439.90 OTHER UNCLASSIFIED SERVICES	500	500	0	500
	<u>1,518</u>	<u>3,200</u>	<u>800</u>	<u>3,400</u>
<b>TOTAL BOARD BUDGET</b>	<b><u>1,518</u></b>	<b><u>3,200</u></b>	<b><u>800</u></b>	<b><u>3,400</u></b>



Dept: Human Resources  
Fund: 3001 Code: 920

## **HUMAN RESOURCES MISSION**

Dedicated to partnering with agency departments to maximize the potential of our greatest asset - our employees and volunteers and to provide consistent and cooperative services achieved through a philosophy of teamwork that is inspired through effective organizational skills, best practices, and a balance between professionalism and the ability to have fun!



**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3001  
CODE 920**

**CORPORATE  
HUMAN RESOURCES**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	51,136	65,520	66,806	71,000
412.11 HEALTH INSURANCE	5,360	8,551	8,753	8,857
412.21 LIFE INSURANCE	10	31	32	34
	<u>56,505</u>	<u>74,102</u>	<u>75,591</u>	<u>79,891</u>
<b>SUPPLIES AND SERVICES</b>				
422.50 FOOD & BEVERAGE	2,499	3,700	2,820	4,000
422.90 OTHER DEPT SUPPLIES	1,753	2,205	1,883	2,200
431.50 MEDICAL & DENTAL CONSULTING	2,101	3,100	2,461	3,255
431.60 DATA PROCESSING	2,404	2,700	1,323	5,300
431.90 OTHER PROFESSIONAL SERVICES	362	1,050	1,770	2,150
432.10 TELEPHONE & INTERNET	1,382	2,140	1,172	1,500
433.10 TRAVEL	0	120	0	120
434.20 ADVERTISING	180	450	0	450
439.41 DUES & MEMBERSHIPS	409	380	354	725
439.42 INSTRUCTION & SCHOOLING	1,442	1,100	1,401	1,470
	<u>12,532</u>	<u>16,945</u>	<u>13,184</u>	<u>21,170</u>
<b>TOTAL HUMAN RESOURCES</b>				
<b>BUDGET</b>	<u><u>69,037</u></u>	<u><u>91,047</u></u>	<u><u>88,775</u></u>	<u><u>101,061</u></u>

Dept: Golf Course Operations  
Fund: 3402 Code: 980, 985, 990



## **ATWOOD HOMESTEAD/MACKTOWN/LEDGES MISSION**

Function as the custodians and operators for the three 18-hole public golf courses within the Forest Preserves by providing a variety of courses where each course is unique to the area and offered at a competitive rate for the public to enjoy.

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 980**

**GOLF COURSE  
ATWOOD**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	125,843	133,000	131,500	138,100
411.20 TEMPORARY - GOLF MAINT	50,852	58,000	61,000	65,700
411.21 TEMPORARY - FOOD & BEV	27,832	38,000	37,000	40,000
411.22 TEMPORARY - CLUBHOUSE STAFF	65,225	58,000	70,000	75,400
411.30 OVERTIME	371	1,500	1,500	1,500
412.11 HEALTH INSURANCE	41,887	41,900	38,500	35,700
412.21 LIFE INSURANCE	57	100	100	100
	<u>312,068</u>	<u>330,500</u>	<u>339,600</u>	<u>356,500</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	878	1,800	1,800	2,000
422.40 GASOLINE & OIL	26,126	26,000	24,000	25,000
422.50 FOOD & BEVERAGE	46,194	36,000	40,000	44,000
422.82 AGGREGATE	1,312	6,000	4,500	4,500
422.84 TURF SUPPLIES	45,480	55,000	50,000	50,000
422.86 MERCHANDISE	19,055	18,000	18,000	20,000
422.90 OTHER DEPT SUPPLIES	2,628	4,000	4,000	4,000
423.10 BUILDING MAINT SUPPLIES	2,069	5,000	4,000	4,000
423.20 EQUIPMENT REPAIR PARTS	32,137	40,000	35,000	36,000
432.10 TELEPHONE & INTERNET	10,285	10,000	10,000	10,000
436.10 GAS & HEATING OIL	11,169	8,000	8,000	8,000
436.20 ELECTRICITY	8,338	15,000	10,000	12,000
436.40 WASTE DISPOSAL SERVICE	3,396	4,000	3,800	4,000
437.10 BUILDING REPAIR & MAINT	4,159	11,000	8,500	10,000
437.30 EQUIPMENT REPAIR & MAINT	4,159	6,500	6,000	6,500
438.90 OTHER RENTAL	307	3,000	3,000	3,000
439.41 DUES & MEMBERSHIPS	0	200	200	200
439.42 INSTRUCTION & SCHOOLING	0	500	500	500
439.50 SALES TAX & LICENSE FEES	13,601	12,000	13,000	13,500
439.60 LAUNDRY & SANITATION	6,459	7,500	6,500	7,000
439.90 OTHER UNCLASSIFIED	8,014	10,000	10,000	10,000
	<u>245,765</u>	<u>279,500</u>	<u>260,800</u>	<u>274,200</u>
<b>TOTAL ATWOOD BUDGET</b>	<b><u>557,833</u></b>	<b><u>610,000</u></b>	<b><u>600,400</u></b>	<b><u>630,700</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 985**

**GOLF COURSE  
MACKTOWN**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	71,306	79,300	87,700	92,100
411.20 TEMPORARY - GOLF MAINT	35,345	49,000	49,000	52,800
411.21 TEMPORARY - FOOD & BEV	37,708	39,000	39,000	42,000
411.22 TEMPORARY - CLUBHOUSE STAFF	58,397	55,000	61,000	65,700
411.30 OVERTIME	1,078	1,500	1,500	1,500
412.11 HEALTH INS EMPLOYER CONTR	28,952	23,000	28,800	24,600
412.21 LIFE INS EMPLOYER CONTR	46	100	100	100
	<u>232,832</u>	<u>246,900</u>	<u>267,100</u>	<u>278,800</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	1,007	1,600	1,800	1,800
422.40 GASOLINE & OIL	21,290	20,000	21,000	22,000
422.50 FOOD & BEVERAGE	50,503	40,000	46,000	48,000
422.82 AGGREGATE	290	2,000	1,000	1,000
422.84 TURF SUPPLIES	25,027	41,500	36,000	38,000
422.86 MERCHANDISE	16,461	15,000	17,000	18,000
422.90 OTHER DEPT SUPPLIES	2,256	4,500	3,500	4,000
423.10 BUILDING MAINT SUPPLIES	2,393	4,000	4,000	4,000
423.20 EQUIPMENT REPAIR PARTS	25,453	38,000	36,000	37,000
432.10 TELEPHONE & INTERNET	8,737	7,500	7,500	7,500
436.10 GAS & HEATING OIL	4,488	6,000	5,000	5,500
436.20 ELECTRICITY	11,428	13,000	12,000	12,000
436.40 WASTE DISPOSAL SERVICE	2,846	3,500	3,200	3,200
437.10 BUILDING REPAIR & MAINTENANCE	4,919	8,000	7,000	7,000
437.30 EQUIPMENT REPAIR & MAINTENANCE	1,906	4,500	4,500	5,000
438.90 OTHER RENTAL	0	2,500	2,500	3,000
439.41 DUES & MEMBERSHIPS	0	0	50	50
439.42 INSTRUCTION & SCHOOLING	0	200	200	200
439.50 SALES TAX & LICENSE FEES	13,346	11,000	13,000	13,000
439.60 LAUNDRY & SANITATION	3,974	4,500	4,500	4,500
439.90 OTHER UNCLASSIFIED	8,149	3,500	3,500	3,000
	<u>204,472</u>	<u>230,800</u>	<u>229,250</u>	<u>237,750</u>
<b>TOTAL MACKTOWN BUDGET</b>	<b><u>437,304</u></b>	<b><u>477,700</u></b>	<b><u>496,350</u></b>	<b><u>516,550</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 990**

**GOLF COURSE  
LEDGES**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	122,752	135,100	129,000	183,500
411.20 TEMPORARY- GOLF MAINT	63,678	62,000	61,000	65,700
411.21 TEMPORARY - FOOD & BEV	20,813	43,500	42,000	45,300
411.22 TEMPORARY - CLUBHOUSE STAFF	60,138	58,000	70,000	75,400
411.30 OVERTIME	878	1,500	1,500	1,500
412.11 HEALTH INS EMPLOYER CONTR	26,612	23,000	29,000	59,000
412.21 LIFE INS EMPLOYER CONTR	57	75	75	100
	<u>294,928</u>	<u>323,175</u>	<u>332,575</u>	<u>430,500</u>
<b>SUPPLIES AND SERVICES</b>				
422.30 CLEANING SUPPLIES	726	1,600	1,700	1,800
422.40 GASOLINE & OIL	26,173	24,000	26,000	26,000
422.50 FOOD & BEVERAGE	60,972	48,000	60,000	62,000
422.82 AGGREGATE	2,336	12,000	3,500	3,000
422.84 TURF SUPPLIES	29,580	52,000	45,000	47,000
422.86 MERCHANDISE	18,293	18,000	19,000	20,000
422.90 OTHER DEPT SUPPLIES	2,414	5,500	5,500	5,500
423.10 BUILDING MAINT SUPPLIES	3,354	6,000	4,500	5,000
423.20 EQUIPMENT REPAIR PARTS	37,297	45,000	43,000	45,000
432.10 TELEPHONE & INTERNET	13,018	15,000	15,000	15,000
434.20 ADVERTISING	0	0	325	0
436.10 GAS & HEATING OIL	8,864	8,000	7,500	8,000
436.20 ELECTRICITY	13,404	16,000	15,000	15,000
436.40 WASTE DISPOSAL SERVICE	4,620	3,200	4,000	4,000
437.10 BUILDING REPAIR & MAINT	8,228	10,000	8,500	9,000
437.30 EQUIPMENT REPAIR & MAINT	4,116	6,000	5,000	5,500
438.90 OTHER RENTAL	1,961	3,000	3,000	3,000
439.41 DUES & MEMBERSHIPS	130	500	500	500
439.42 INSTRUCTION & SCHOOLING	0	300	300	300
439.50 SALES TAX & LICENSE FEES	14,050	12,000	14,000	14,000
439.60 LAUNDRY & SANITATION	5,254	6,200	6,000	6,200
439.90 OTHER UNCLASSIFIED	11,864	5,000	5,000	5,000
	<u>266,655</u>	<u>297,300</u>	<u>292,325</u>	<u>300,800</u>
<b>TOTAL LEDGES BUDGET</b>	<b><u>561,583</u></b>	<b><u>620,475</u></b>	<b><u>624,900</u></b>	<b><u>731,300</u></b>

Dept: Golf Course General  
Fund: 3402 Code: 995



## **GOLF COURSE GENERAL MISSION**

Function as the daily management for golf course and food & beverage operations at all three golf courses, serving the golf customers by providing for good customer service and facilitating their golfing experience in the most efficient and effective manner possible.



**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3402  
CODE 995**

**GOLF COURSE  
GENERAL**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2022</b>	<b>2023</b>	<b>#</b>	<b>2023</b>
				<b>2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	68,403	72,200		72,800
411.21 FP-FOOD&BEVERAGE STAFF	0	0		0
411.22 FP-TEMP CLUBHSE STAFF	0	0		0
412.11 HEALTH INS EMPLOYER CONTR	18,400	16,400		19,282
412.21 LIFE INS EMPLOYER CONTR	28	50		50
	<hr/>	<hr/>		<hr/>
	86,831	88,650		92,132
<b>SUPPLIES AND SERVICES</b>				
422.50 FOOD & BEVERAGES	0	500		500
422.90 OTHER DEPT SUPPLIES	0	5,000		3,500
432.10 TELEPHONE & INTERNET	0	500		500
434.20 ADVERTISING	5,850	8,000		7,500
439.41 DUES & MEMBERSHIPS	930	2,500		500
439.42 INSTRUCTION & SCHOOLING	0	500		250
439.90 OTHER UNCLASSIFIED	170	0		0
	<hr/>	<hr/>		<hr/>
	6,950	17,000		12,750
 <b>TOTAL GOLF COURSE GENERAL</b>				
<b>BUDGET</b>	<hr/> <hr/>	<hr/> <hr/>		<hr/> <hr/>
	93,781	105,650		104,882
				112,726

A close-up photograph of a field of Black-eyed Susans. The flowers have bright yellow petals and dark brown, almost black, centers. The green leaves and stems are visible in the background, creating a dense, natural setting. The lighting is soft, highlighting the texture of the petals and the vibrant colors of the flowers.

Dept: Capital Improvement  
Fund: 3302 Code: 965

## **CAPITAL DEVELOPMENT & IMPROVEMENT MISSION**

To restore and manage the natural environment in the forest preserves. To plan, develop and maintain the land and supporting facilities so that they complement the landscape while protecting the health, safety and welfare of the public. Identify land suitable to add the forest preserve system for permanent protection. Develop and maintain maps of the forest preserves.

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

	<b>Actual 2022</b>	<b>Original Budget 2023</b>	<b>Revised Estimate 2023</b>	<b>Proposed Budget 2024</b>
<b>REVENUE</b>				
Property Taxes	1,105,292	1,150,000	1,157,218	1,130,000
Rent	114,635	85,000	88,000	93,000
Golf Capital Fee	99,997	80,000	96,000	92,000
Reimbursements - Liability Fund	3,900	3,900	3,900	3,900
Reimbursements - Miscellaneous	9,123	0	29,400	262,000
Grants	2,149	50,000	0	450,000
Transfer from Other Funds	100,000	475,000	475,000	875,000
<b>Total Revenue</b>	<u>1,435,096</u>	<u>1,843,900</u>	<u>1,849,518</u>	<u>2,905,900</u>
<b>EXPENSE</b>				
Personnel	233,865	298,190	265,031	382,620
Supplies & Services	201,855	177,600	170,389	227,950
Capital Outlay	395,690	1,860,000	1,023,158	2,820,500
Golf Capital Fee	80,000	80,000	80,000	92,000
<b>Total Expense</b>	<u>911,410</u>	<u>2,415,790</u>	<u>1,538,578</u>	<u>3,523,070</u>
REVENUE OVER (UNDER) EXPENSES	523,686	(571,890)	310,940	(617,170)
FUND BALANCE, BEGINNING	<u>1,066,331</u>	<u>1,536,521</u>	<u>1,590,017</u>	<u>1,900,957</u>
<b>FUND BALANCE, ENDING</b>	<u><b>1,590,017</b></u>	<u><b>964,631</b></u>	<u><b>1,900,957</b></u>	<u><b>1,283,787</b></u>
<b>FUND BALANCE (RESTRICTED)</b>	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>
<b>FUND BALANCE (UNRESTRICTED)</b>	<u>1,435,017</u>	<u>809,631</u>	<u>1,745,957</u>	<u>1,128,787</u>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3302  
CODE 965**

**CAPITAL  
IMPROVEMENT**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
411.10 REGULAR	155,262	205,600	184,000	270,500
411.20 TEMPORARY	22,441	34,000	29,245	34,000
411.30 OVERTIME	1,854	3,500	3,700	5,000
412.11 HEALTH INS EMPLOYER CONTR	54,223	55,000	48,000	73,000
412.21 LIFE INS EMPLOYER CONTR	85	90	86	120
	<u>233,865</u>	<u>298,190</u>	<u>265,031</u>	<u>382,620</u>
<b>SUPPLIES AND SERVICES</b>				
422.40 GASOLINE & OIL	24,478	24,000	25,000	27,500
422.82 AGGREGATE	602	1,500	1,500	1,500
422.84 TURF SUPPLIES	21,489	24,000	24,000	24,000
422.90 OTHER DEPT SUPPLIES	10,242	10,000	13,000	23,000
423.10 BUILDING MAINT SUPPLIES	15,792	16,000	16,000	18,000
423.20 EQUIPMENT REPAIR PARTS	60,395	36,000	36,000	41,400
423.90 OTHER REP & MAINT SUPPLIES	1,125	2,000	1,200	2,000
431.30 ENGINEERING & ARCHITEC	0	-	-	-
431.90 OTHER PROFESSIONAL SERV	9,665	8,000	11,000	27,800
432.10 TELEPHONE & INTERNET	5,300	6,500	6,000	8,000
436.10 GAS & HEATING OIL	1,166	1,800	1,500	1,500
437.10 BUILDING REPAIR & MAINT	1,275	2,000	1,300	2,000
437.30 EQUIPMENT REPAIR & MAINT	11,212	15,000	8,000	15,000
438.90 OTHER RENTAL	0	100	-	250
439.41 DUES & MEMBERSHIPS	0	200	289	300
439.42 INSTRUCTION & SCHOOLING	475	1,200	2,900	4,500
439.50 TAX & LICENSE FEES	120	300	200	400
439.60 LAUNDRY & SANITATION	3,952	4,000	5,000	5,800
439.90 OTHER UNCLASSIFIED	18,774	25,000	17,500	25,000
	<u>186,061</u>	<u>177,600</u>	<u>170,389</u>	<u>227,950</u>
<b>CAPITAL OUTLAY</b>				
463.10 LAND IMPROVEMENT	118,180	295,000	42,270	840,000
463.20 BUILDING IMPROVEMENTS	36,922	164,000	100,646	442,000
463.30 ROADWAY	161,509	470,500	388,466	272,000
463.40 SIGNS	15,793	25,000	19,290	-
464.20 TRUCKS	55,586	400,000	269,605	571,000
464.30 REPAIR & MAINT EQUIPMENT	43,192	215,500	200,388	508,500
464.32 GOLF EQUIPMENT	60,301	364,500	67,585	261,000
464.40 OTHER DEPT EQUIPMENT	0	5,500	14,908	18,000
	<u>491,483</u>	<u>1,940,000</u>	<u>1,103,158</u>	<u>2,912,500</u>
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b><u>911,409</u></b>	<b><u>2,415,790</u></b>	<b><u>1,538,578</u></b>	<b><u>3,523,070</u></b>

<b>Improvement Projects &amp; Equipment 2024</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>	DRW Dump Truck Replacement (#138)					75,000				<b>184,000</b>
	3/4 Ton Truck Replacement (#419)					50,000				
	Tractor w/ Loader Replacement						55,000			
	Skid Steer Log Splitter Attachment						4,000			
<b>South Area</b>	Ext. Cab Truck Replacement (#418)					58,000				<b>304,000</b>
	Tractor w/ Loader Replacement						55,000			
	Replacement of One (1) Furnace - Kish. Shop		6,000							
	Replacement of One (1) Furnace - Pec. Shop		6,000							
	Staining & Painting Shelterhouse - Pec. Wetlands		24,000							
	Asphalt Parking Lot Re-Paving - Four Lakes			70,000						
	Demolition & Removal of Four (4) Houses (County Line FP)		85,000							
<b>Klehm</b>	Carpet Replacement - Visitor's Center		25,000							<b>497,000</b>
	Irrigation Plumbing Valve Replacements	20,000								
	Asphalt Re-Paving - ClarCor Building			52,000						
	Nature Play Area	400,000								
<b>Central Shop</b>	3/4 Ton Truck Replacement (#142)					50,000				<b>353,000</b>
	Skid Loader Auger w/24 "x36" Replacement						8,000			
	Backhoe Replacement (#357)						165,000			
	5 Yard Dump Truck Ordered in 2023 (#133) (C.O.)					130,000				
<b>Headquarters</b>	Replacement of One (1) HVAC Unit		10,000							<b>10,000</b>
<b>Natural Resource</b>	Funderburg Forestry Mowing	100,000								<b>483,500</b>
	Super Cab Dual R.W.Truck Replacement (#417)					70,000				
	Additional Truck for Natural Resource Director (1/2 ton)					46,000				
	Replacement Truck for Volunteer Coordinator (1/2 ton)					46,000				
	15' Batwing Mower						33,000			
	Pendulum Spreader						5,000			
	ATV Replacement						23,500			
	Forestry Compact Track Loader						130,000			
	Gooseneck Trailer						30,000			
<b>Atwood Golf</b>	Irrigation Control System Replacement	30,000								<b>109,000</b>
	Service Counter Cabinets Replacement								6,000	
	1/2 Ton Truck Replacement (#134)					46,000				
	Tow Behind Rough Mower							27,000		
<b>Ledges Golf</b>	Service Counter Cabinets Replacement								6,000	<b>296,000</b>
	Irrigation Pump Station Replacement	290,000								
<b>Macktown Golf</b>	Service Counter Cabinets Replacement								6,000	<b>420,000</b>
	Exterior Renovations (siding, soffit, & gutters)		30,000							
	Asphalt Cart Path & Cart Parking Lot Re-Paving			150,000						
	Golf Carts Ordered in 2023(x50) (C.O.)							234,000		
<b>Roof Replacement</b>	Various Roof Replacement and Repairs		256,000							<b>256,000</b>
	<b>TOTALS</b>	<b>840,000</b>	<b>442,000</b>	<b>272,000</b>	<b>0</b>	<b>571,000</b>	<b>508,500</b>	<b>261,000</b>	<b>18,000</b>	<b>2,912,500</b>

**FOREST PRESERVE DISTRICT  
 BOTANICAL GARDEN FUND  
 FUND EQUITY FORECAST 3120**

	<b>Actual 2022</b>	<b>Original 2023</b>	<b>Estimate 2023</b>	<b>Proposed 2024</b>
<b>REVENUE</b>				
Property Taxes	198,529	210,500	213,050	223,000
Total Revenue	<u>198,529</u>	<u>210,500</u>	<u>213,050</u>	<u>223,000</u>
<b>EXPENSE</b>				
Supplies & Services	203,896	213,500	215,000	223,000
Total Expense	<u>203,896</u>	<u>213,500</u>	<u>215,000</u>	<u>223,000</u>
REVENUE OVER (UNDER) EXPENSES	(5,367)	(3,000)	(1,950)	0
FUND BALANCE BEGINNING	12,756	7,756	7,389	5,439
	<u>7,389</u>	<u>4,756</u>	<u>5,439</u>	<u>5,439</u>
<b>FUND BALANCE, ENDING</b>	<b><u><u>7,389</u></u></b>	<b><u><u>4,756</u></u></b>	<b><u><u>5,439</u></u></b>	<b><u><u>5,439</u></u></b>

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

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3120  
CODE 930**

**BOTANICAL  
SERVICE**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>	0	0	0	0
<b>SUPPLIES &amp; SERVICES</b>				
431.90 OTHER PROFESSIONAL SERV	<u>203,896</u>	<u>213,500</u>	<u>215,000</u>	<u>223,000</u>
	203,896	213,500	215,000	223,000
 <b>TOTAL BOTANICAL BUDGET</b>	 <b><u><u>203,896</u></u></b>	 <b><u><u>213,500</u></u></b>	 <b><u><u>215,000</u></u></b>	 <b><u><u>223,000</u></u></b>



August 9, 2023

Forest Preserves of Winnebago County  
5500 Northrock Drive  
Rockford, IL 61103

To the Commissioners of the Forest Preserves of Winnebago County,

As a 501c3 non-profit organization proud to partner with the Forest Preserves of Winnebago County, Klehm Arboretum & Botanic Garden strives to deliver upon our mission “To Maintain a Living Museum for the Enjoyment, Education, and Inspiration of All People”. To that end, we consistently offer quality recreational and educational programs, activities, and exhibits to the residents of Winnebago county (along with tourists and other regional visitors) that are directly related to nature, horticulture, and the environment, and are overall well-aligned with your organization’s mission.

Our organization is requesting \$36,000 in discretionary funding from the Forest Preserves of Winnebago County as a part of your FY24 budget for the purposes of marketing and promoting our organization’s programs, events, exhibits, and other activities that provide educational and recreational benefit to the public.

Our organization does not employ a marketing professional in-house, and contracts out marketing duties to professional firms within the region. We have found that the expertise gained in this arrangement has increased the visibility of our organization, and has helped drive public interest, attendance, engagement and participation. We therefore intend to continue forward in this manner in 2024, and the specific methods of marketing would include but not be limited to digital, print, radio, television, on-site and off-site promotion, and social media advertisements.

Klehm Arboretum & Botanic Garden is well-suited as a community resource and tourist destination to address education needs due to our large audience and the demographics we serve. Through Klehm’s continued voluntary participation in the Smithsonian Institute’s Museums For All Initiative, guests who hold a LINK/EBT card are granted complimentary admission and are able to view and participate in our exhibit offerings and many other activities. In this manner, our organization’s educational and recreational offerings will continue to be accessible to all within the community, regardless of monetary means or socioeconomic status.

Thank you for the opportunity to request discretionary funding as a part of your FY24 budget. We continue to be grateful for the successful partnership our organization maintains with the Forest Preserves of Winnebago County, and we look forward to what the future holds. Please do not hesitate to contact me with any questions you may have regarding this funding proposal at the contact information below.

Best Regards,

A handwritten signature in black ink that reads "Alexander S. Mills". The signature is written in a cursive, flowing style.

Alexander S. Mills, Executive Director  
Klehm Arboretum & Botanic Garden  
2715 S. Main St.  
Rockford, IL 61102  
Direct Office Line: 815-420-3887  
Cell: 815-297-2086  
Email: [amills@klehm.org](mailto:amills@klehm.org)

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

	<b>Actual 2022</b>	<b>Original 2023</b>	<b>Estimate 2023</b>	<b>Proposed 2024</b>
<b>REVENUE</b>				
Charges on Services	<u>691,055</u>	<u>680,000</u>	<u>645,000</u>	<u>600,000</u>
Total Revenue	<u>691,055</u>	<u>680,000</u>	<u>645,000</u>	<u>600,000</u>
<b>EXPENSE</b>				
Supplies & Services	<u>691,606</u>	<u>680,000</u>	<u>645,000</u>	<u>600,000</u>
Total Expense	<u>691,606</u>	<u>680,000</u>	<u>645,000</u>	<u>600,000</u>
REVENUE OVER (UNDER) EXPENSES	(551)	0	0	0
FUND BALANCE, BEGINNING	<u>6,844</u>	<u>6,844</u>	<u>6,293</u>	<u>6,293</u>
	6,293	6,844	6,293	6,293
<b>FUND BALANCE, ENDING</b>	<b><u><u>6,293</u></u></b>	<b><u><u>6,844</u></u></b>	<b><u><u>6,293</u></u></b>	<b><u><u>6,293</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3185**

**CODE 934**

**HEALTH INSURANCE**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>SUPPLIES AND SERVICES</b>				
431.50 OTHER PROFESSIONAL - Admin	691,066	680,000	645,000	600,000
431.51 VOLUNTARY VISION		0		
431.73 LIFE INSURANCE PREMIUM		0		
	<u>691,066</u>	<u>680,000</u>	<u>645,000</u>	<u>600,000</u>
<b>TOTAL HEALTH INSURANCE BUDGET</b>	<b><u>691,066</u></b>	<b><u>680,000</u></b>	<b><u>645,000</u></b>	<b><u>600,000</u></b>

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

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>REVENUE</b>				
Property Taxes	215,892	150,000	155,211	183,000
Corp Personal Prop Repl Tax	64,139	53,000	45,400	54,000
Reimbursement from Educ	20,400	20,400	0	0
Total Revenue	<u>300,431</u>	<u>223,400</u>	<u>200,611</u>	<u>237,000</u>
<b>EXPENSE</b>				
Personnel	279,296	231,000	200,000	237,000
Total Expense	<u>279,296</u>	<u>231,000</u>	<u>200,000</u>	<u>237,000</u>
REVENUE OVER (UNDER) EXPENSES	21,135	(7,600)	611	0
FUND BALANCE, BEGINNING	<u>346,417</u>	<u>364,817</u>	<u>367,552</u>	<u>368,163</u>
<b>FUND BALANCE, ENDING</b>	<b><u><u>367,552</u></u></b>	<b><u><u>357,217</u></u></b>	<b><u><u>368,163</u></u></b>	<b><u><u>368,163</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3193  
CODE 935**

**RETIREMENT**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
412.31 IMRF EMPLOYER CONTRIB	<u>279,296</u>	<u>231,000</u>	<u>200,000</u>	<u>237,000</u>
	279,296	231,000	200,000	237,000
<b>TOTAL RETIREMENT BUDGET</b>	<b><u>279,296</u></b>	<b><u>231,000</u></b>	<b><u>200,000</u></b>	<b><u>237,000</u></b>

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

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>REVENUE</b>				
Property Taxes	130,420	144,000	145,244	174,000
Corp Personal Prop Repl Tax	42,970	49,000	45,000	51,000
Reimbursement from Educ	15,103	12,500	0	0
Total Revenue	<u>188,493</u>	<u>205,500</u>	<u>190,244</u>	<u>225,000</u>
<b>EXPENSE</b>				
Personnel	<u>187,418</u>	<u>216,000</u>	<u>198,000</u>	<u>225,000</u>
Total Expense	<u>187,418</u>	<u>216,000</u>	<u>198,000</u>	<u>225,000</u>
REVENUE OVER (UNDER) EXPENSES	1,075	(10,500)	(7,756)	0
FUND BALANCE, BEGINNING	<u>214,442</u>	<u>211,942</u>	<u>215,517</u>	<u>207,761</u>
<b>FUND BALANCE, ENDING</b>	<b><u>215,517</u></b>	<b><u>201,442</u></b>	<b><u>207,761</u></b>	<b><u>207,761</u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3192  
CODE 936**

**SOCIAL SECURITY**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>PERSONNEL</b>				
412.41 FICA EMPLOYER CONTRIBUTION	187,418	216,000	198,000	225,000
	<u>187,418</u>	<u>216,000</u>	<u>198,000</u>	<u>225,000</u>
<b>TOTAL SOCIAL SECURITY BUDGET</b>	<b><u>187,418</u></b>	<b><u>216,000</u></b>	<b><u>198,000</u></b>	<b><u>225,000</u></b>



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

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>REVENUE</b>				
Property Taxes	221,113	210,000	213,138	265,000
Other Revenue	0	0	0	0
Total Revenue	<u>221,113</u>	<u>210,000</u>	<u>213,138</u>	<u>265,000</u>
<b>EXPENSE</b>				
Supplies & Services	<u>232,500</u>	<u>224,000</u>	<u>253,550</u>	<u>264,800</u>
Total Expense	<u>232,500</u>	<u>224,000</u>	<u>253,550</u>	<u>264,800</u>
REVENUE OVER (UNDER) EXPENSE	(11,387)	(14,000)	(40,412)	200
FUND BALANCE, BEGINNING	<u>395,067</u>	<u>400,641</u>	<u>383,680</u>	<u>343,268</u>
<b>FUND BALANCE, ENDING</b>	<b><u><u>383,680</u></u></b>	<b><u><u>386,641</u></u></b>	<b><u><u>343,268</u></u></b>	<b><u><u>343,468</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3194  
CODE 940**

**LIABILITY  
RESERVE**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>SUPPLIES AND SERVICES</b>				
431.90 OTHER PROFESSIONAL - Admin	69,000	69,000	69,800	69,800
435.10 LIABILITY INSURANCE	135,500	127,000	148,750	160,000
435.40 UNEMPLOYMENT INSURANCE	28,000	28,000	35,000	35,000
	<u>232,500</u>	<u>224,000</u>	<u>253,550</u>	<u>264,800</u>
<b>TOTAL LIABILITY RESERVE BUDGET</b>	<b><u>232,500</u></b>	<b><u>224,000</u></b>	<b><u>253,550</u></b>	<b><u>264,800</u></b>

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

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>REVENUE</b>				
Interest	3,492	13,000	35,000	54,000
Donations	0	0	0	0
Total Revenue	<u>3,492</u>	<u>13,000</u>	<u>35,000</u>	<u>54,000</u>
<b>EXPENSE</b>				
Transfer to Other Funds	0	0	0	0
Total Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUE OVER (UNDER) EXPENSE	3,492	13,000	35,000	54,000
FUND BALANCE, BEGINNING	<u>1,357,631</u>	<u>1,360,631</u>	<u>1,361,123</u>	<u>1,396,123</u>
<b>FUND BALANCE, ENDING</b>	<b><u><u>1,361,123</u></u></b>	<b><u><u>1,373,631</u></u></b>	<b><u><u>1,396,123</u></u></b>	<b><u><u>1,450,123</u></u></b>

**DEPARTMENT BUDGET AND APPROPRIATION**

**FUND 3194**

**CODE 945**

**ENDOWMENT**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</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 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>REVENUE</b>				
Property Tax	347,432	341,550	343,877	343,900
Total Revenue	347,432	341,550	343,877	343,900
<b>EXPENSE</b>				
Debt Service	345,750	346,000	345,750	345,750
REVENUE OVER (UNDER) EXPENSE	1,682	(4,450)	(1,873)	(1,850)
FUND BALANCE, BEGINNING	416,605	413,855	418,287	416,414
<b>FUND BALANCE, ENDING</b>	<b>418,287</b>	<b>409,405</b>	<b>416,414</b>	<b>414,564</b>

**DEPARTMENT BUDGET AND APPROPRIATIONS**

**FUND 3206**

**CODE 957 LLA - 2006 BOND ISSUE**

**DEBT SERVICE**

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>DEBT SERVICE</b>				
451.10 PRINCIPAL	121,178	160,439	160,439	151,914
452.10 INTEREST ON DEBT	223,822	184,561	184,561	193,086
453.10 COMMISSION & PREMIUMS	750	1,000	750	750
	<u>345,750</u>	<u>346,000</u>	<u>345,750</u>	<u>345,750</u>
<b>TOTAL DEBT SERVICE</b>	<b><u>345,750</u></b>	<b><u>346,000</u></b>	<b><u>345,750</u></b>	<b><u>345,750</u></b>
<b>BUDGET</b>				

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

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</b>
<b>REVENUE</b>				
Property Tax	49,628	44,253	48,430	43,800
Total Revenue	<u>49,628</u>	<u>44,253</u>	<u>48,430</u>	<u>43,800</u>
<b>EXPENSE</b>				
Debt Service	<u>46,125</u>	<u>45,725</u>	<u>45,675</u>	<u>45,225</u>
REVENUE OVER (UNDER) EXPENSES	3,503	(1,472)	2,755	(1,425)
FUND BALANCE, BEGINNING	<u>38,093</u>	<u>40,968</u>	<u>41,596</u>	<u>44,351</u>
<b>FUND BALANCE, ENDING</b>	<b><u>41,596</u></b>	<b><u>39,496</u></b>	<b><u>44,351</u></b>	<b><u>42,926</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>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>DEBT SERVICE</b>				
451.10 PRINCIPAL	15,000	15,000	15,000	15,000
452.10 INTEREST ON DEBT	30,375	29,925	29,925	29,475
453.10 COMMISSION & PREMIUMS	750	800	750	750
	<u>46,125</u>	<u>45,725</u>	<u>45,675</u>	<u>45,225</u>
 <b>TOTAL DEBT SERVICE</b>				
<b>BUDGET</b>	<u><u>46,125</u></u>	<u><u>45,725</u></u>	<u><u>45,675</u></u>	<u><u>45,225</u></u>



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

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATE 2023</b>	<b>PROPOSED 2024</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	0	56,332	56,332	0
Transfer to Other Funds	0	0	0	0
Total Expense	<u>0</u>	<u>56,332</u>	<u>56,332</u>	<u>0</u>
REVENUE OVER (UNDER) EXPENSES	0	(56,332)	(56,332)	0
FUND BALANCE, BEGINNING	<u>56,332</u>	<u>56,332</u>	<u>56,332</u>	<u>0</u>
<b>FUND BALANCE, ENDING</b>	<u><b>56,332</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

**DEPARTMENT BUDGET AND APPROPRIATIONS**

**FUND 3204  
CODE 950**

**LAND  
ACQUISITION**

	<b>ACTUAL 2022</b>	<b>ORIGINAL 2023</b>	<b>ESTIMATED 2023</b>	<b>PROPOSED 2024</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	0	56,332	56,332	
461.10 LAND (encumbered)	0	0	0	
491.10 TRANSFER TO OTHER FUNDS	0	0	0	
	<u>0</u>	<u>56,332</u>	<u>56,332</u>	<u>0</u>
<b>TOTAL LAND ACQUISITION</b>	<u><u>0</u></u>	<u><u>56,332</u></u>	<u><u>56,332</u></u>	<u><u>0</u></u>

September 20, 2023 – layover  
October 25, 2023 – adoption  
Rockford, Illinois

**Forest Preserves of Winnebago County**

**BUDGET and APPROPRIATIONS ORDINANCE**

**No. 23-1002**

for the fiscal period of November 1, 2023 through October 31, 2024

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, 2023 and ending October 31, 2024; and

WHEREAS, the said Annual Budget and Appropriation Ordinance was submitted to the District Board of Commissioners on September 20, 2023.

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, 2023 and ending October 31, 2024.

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, 2023 and ending October 31, 2024, from the following funds: Corporate, Capital Improvement, Botanical Garden, Liability Reserve, Social Security, Retirement, 2006 Debt Service, 2016 Debt Service, and Health Insurance.

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 21, 2023.

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 25, 2023, 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.

Section 8. That the \$35,000 for the Environmental Education Budget be earmarked for partner groups.

**Voting Yes**



Judith Barnard



Mike Eickman

Audrey Johnson



Gloria Lind



Cheryl Maggio

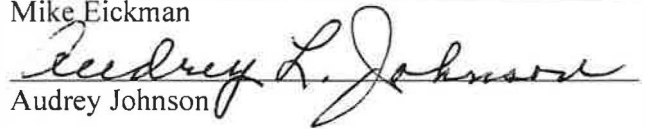
Jerry Paulson

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 25th day of October, 2023.

  
Jeff Tilly, President

**Forest Preserves of Winnebago County**

**LEVY ORDINANCE**

**No. 23-1003**

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, 2023 and ending October 31, 2024; 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 21, 2023; 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 thousand dollars (\$2,500,000) on all taxable property in the County of Winnebago, State of Illinois, as a General Corporate Tax for the year 2023 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 2023-2024 appropriations; and

Section 2. That there be and is hereby levied the sum of one million, one hundred forty-one thousand, nine hundred dollars (\$1,141,900) on all taxable property in the County of Winnebago, State of Illinois, as a Capital Improvement Tax for the year 2023, 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 2023-2024 appropriations; and

Section 3. That there be and is hereby levied the sum of two hundred twenty-five thousand dollars (\$225,000) on all taxable property in the County of Winnebago, State of Illinois, as a Botanical Garden Tax for the year 2023, 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 2023-2024 appropriations; and

Section 4. That there be and is hereby levied the sum of two hundred sixty-seven thousand, seven hundred dollars (\$267,700) on all taxable property in the County of Winnebago, State of Illinois, as a Liability Reserve Fund Tax for the year 2023 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 2023-2024 appropriations; and

Section 5. That there be and is hereby levied the sum of one hundred eighty-four thousand, eight hundred dollars (\$184,800) on all taxable property in the County of Winnebago, State of Illinois, as IMRF Tax for the year 2023 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 2023-2024 appropriations; and

Section 6. That there be and is hereby levied the sum of one hundred seventy-five thousand, eight hundred dollars (\$175,800) on all taxable property in the County of Winnebago, State of Illinois, as a Social Security Tax the year 2023 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 2023-2024 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 2023, 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 2023-2024 appropriations; and


Section 8. That there be and is hereby levied the sum of forty-four thousand, two hundred fifty dollars (\$44,250) on all taxable property in the County of Winnebago State of Illinois as a 2016 Bond Debt Service Tax for the year 2023 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 2023-2024 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, 2023; 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.

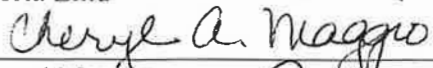
Section 11. That this Ordinance shall take effect and be in full force and effect from and after its adoption by this Board of Commissioners.

**Voting Yes**  
  
\_\_\_\_\_  
Judith Barnard  
  
\_\_\_\_\_  
Mike Eickman  
  
\_\_\_\_\_  
Audrey Johnson

**Voting No**  
  
\_\_\_\_\_  
Judith Barnard  
  
\_\_\_\_\_  
Mike Eickman  
  
\_\_\_\_\_  
Audrey Johnson

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

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

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

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

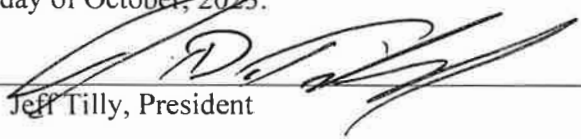
  
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Jerry Paulson

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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 25th day of October, 2023.

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