

Forest Preserves of Winnebago County
2024 – 2025 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 2024-2025 budget. The proposed budget will then be presented to the Board of Commissioners at the regular Board meeting on September 18, 2024 for review. The budget and levies will be laid over at the regular Board meeting on September 18, 2024 to October 23, 2024.

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 2023 is 3.40 %. The preliminary estimated equalized assessed valuation for Winnebago County is expected to be 12.20% higher than this year's. The limiting tax rate for 2025 is .08337.

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 2024 for taxes payable in 2025 is expected to be \$.08244. This means for a single family homeowner of a \$ 150,000 home assessed at 1/3 of its market value, less the \$ 6,000 owner-occupied exemption, gives us a taxable assessment of \$ 44,000. Therefore, the taxpayer would pay a total of \$ 36.27 in 2025 for access to all the land, facilities, and recreational opportunities we provide compared to \$ 40.17 in 2024.

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 \$ 945,000 in 2025, which is lower than what we will anticipate in 2024, which is estimated at \$ 1,138,000. The State is estimating a 33% drop in revenue from their 2024 estimate.

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 remained stable 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 2025 will be 9.34% for two months and 10.01% for ten months. Annual rate of 9.89%.

Employee Wages

The summer seasonal employees' wage schedule will increase based on a cost of living increase. Full-time employee wages were increased based on merit.

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. The 2025 budget includes \$2,300,000 for the construction of a new, centralized maintenance building at Severson Dells Forest Preserve, which will support the daily operations of the District's growing natural resource department. The total project cost is estimated at \$2,600,000, with the remaining \$300,000 to be paid out of the 2025-26 budget, depending on the timing of construction.

OTHER BUDGET CONSIDERATIONS

Budget for Board of Commissioners

The 2025 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 \$ 145,000, plus an hourly rate for information technology service.

Partner Organizations

Continue financial support to Klehm Arboretum with an allocation in the 2025 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, Burpee Museum 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 \$ 234,000.

DONATION 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. \$ 45,000 of the \$ 200,000 was spent on the improvements at Atwood Golf Course in 2020. The remaining \$ 155,000 is budgeted in the 2025 budget with \$ 30,000 allocated for the Atwood Preserve hazard tree removal and \$ 125,000 for improvements at the driving range. 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:

	Actual 10/31/23	Budget 2025
Corporate Fund	11,532,061	11,014,485
Improvement Development Fund	2,169,141	896,779
Botanical Garden Fund	4,958	4,958
2011 Debt Service Fund	418,287	391,250
2016 Debt Service Fund	44,397	65,397
Liability Reserve Fund	345,381	342,581
IMRF Fund	369,613	394,613
Social Security Fund	206,335	206,335
Health Insurance Fund	8,199	8,199
Endowment Fund	1,402,300	1,522,300

WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

**ANNUAL BUDGET AND APPROPRIATION
ORDINANCE**

11/1/2024 to 10/31/25
(\$000 omitted)

	Corp	Capital Impvmt	Bot Gardn	Health Insurance	Liab Resrv	Retire	Soc Sec	Endowmnt	Debt Serv 2011	Debt Serv 2016	TOTAL
REVENUES											
Property Taxes	2,565	1,158	230		295	191	193		322	63	5,017
Corp Pers Prop Repl Tx	831					57	57				945
Grants & Donations		460									460
Service Fees & Charges	190			582							772
Golf Fees and Charges	1,660	90									1,750
Sale of Merchandise	340										340
Interest	559							62			621
Rent		86									86
Sale of Assets	20										20
Reimbursements- Misc	15	0									15
Reimbursements- Liab	66	4									70
Transfer from Other Funds		1,925									1,925
TOTAL REVENUE	6,246	3,723	230	582	295	248	250	62	322	63	12,021
EXPENDITURES											
Personnel	3,230	392				248	250				4,120
Supplies & Services	2,224	234	230	582	295						3,565
Capital Outlay	0	4,020									4,020
Other (debt service)								346	45		391
Other Transfer Funds	1,925										1,925
TOTAL EXPENDITURES	7,379	4,646	230	582	295	248	250	0	346	45	14,020
Revenue over(under) expense	(1,133)	(923)	0	0	0	0	0	62	(24)	18	(1,999)
PROJECTED CASH OR FUND BALANCE, Beginning	12,147	1,820	5	8	342	395	206	1,460	415	47	16,846
PROJECTED CASH OR FUND BALANCE, 10/31/25	11,014	897	5	8	343	395	206	1,522	391	65	14,847

TAX RATES 0.04263 0.01925 0.00382 0.00490 0.00318 0.00321 0.00535 0.00010 0.08244

Tax for the owner of a \$150,000 house - 2025 \$36.27
Tax for the owner of a \$150,000 house - 2024 \$40.17

**WINNEBAGO COUNTY FOREST PRESERVE DISTRICT
ANALYSIS OF PROPERTY TAX LEVIES AND ESTIMATED TAX RATES
FISCAL YEAR ENDING OCTOBER 31, 2025**

	MAX. RATE	FISCAL YEAR 2024		ESTIMATE FISCAL YEAR 2025		
		EXTENSIONS	ACT. RATE	LEVY	RATE	EXTENSION
		Corporate	0.06000	\$ 2,540,470	0.04690	\$ 2,591,000
Improvement/Dev	0.02500	\$ 1,142,941	0.02110	\$ 1,170,000	0.01925	\$ 1,170,000
IMRF	No Limit	\$ 189,587	0.00350	\$ 193,000	0.00318	\$ 193,000
Social Security	No Limit	\$ 178,754	0.00330	\$ 195,000	0.00321	\$ 195,000
Liab. Reserve	No Limit	\$ 270,839	0.00500	\$ 298,000	0.00490	\$ 298,000
Botanical Gardens	0.00480	\$ 227,505	0.00420	\$ 232,000	0.00382	\$ 232,000
Bonds-2011	No Limit	\$ 346,674	0.00640	\$ 325,000	0.00535	\$ 325,000
Bonds-2016	No Limit	\$ 48,751	0.00090	\$ 63,800	0.00010	\$ 63,800
		<u>4,945,521</u>	<u>0.09130</u>	<u>5,067,800</u>	<u>0.08244</u>	<u>\$ 5,067,800</u>

FISCAL YEAR 2024 (2023 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 5,416,781,719

EST. FISCAL YEAR 2025 (2024 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 6,077,629,089
(12.20% INCREASE)

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 2025 FISCAL YEAR IS .08337 CENTS PER ONE HUNDRED DOLLARS.

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

	Actual	Original	Revised	Proposed
	2023	Budget	Estimate	Budget
		2024	2024	2025
REVENUE				
Property Taxes	2,520,030	2,475,000	2,520,000	2,565,000
Corp Personal Prop Repl Tax	1,853,070	1,220,000	1,020,000	831,000
Grants & donations	0	0	0	0
Service Fees and Charges	239,062	190,000	186,000	190,000
Golf Service Fees and Charges	1,997,461	1,550,000	1,735,000	1,660,000
Sale of Merchandise and Concessn	452,127	320,000	330,000	340,000
Interest	521,880	400,000	660,000	559,000
Sale of Assets	39,289	10,000	50,647	20,000
Reimbursements (insurance, etc.)	35,939	8,000	24,704	15,000
Reimbursement - liability admin	65,100	65,900	65,900	65,900
Total Revenue	<u>7,723,958</u>	<u>6,238,900</u>	<u>6,592,251</u>	<u>6,245,900</u>
EXPENSE				
Personnel	2,899,221	3,125,722	3,043,753	3,229,848
Supplies & Services	2,138,594	2,101,020	2,058,431	2,223,695
Capital Outlay	49,181	100,000	0	0
Transfer to Other Funds	475,000	875,000	875,000	1,925,000
Total Expense	<u>5,561,996</u>	<u>6,201,742</u>	<u>5,977,184</u>	<u>7,378,543</u>
REVENUE OVER (UNDER) EXPENSE	2,161,962	37,158	615,067	(1,132,643)
FUND BALANCE, BEGINNING	<u>9,370,099</u>	<u>10,897,416</u>	<u>11,532,061</u>	<u>12,147,128</u>
FUND BALANCE, ENDING	<u><u>11,532,061</u></u>	<u><u>10,934,574</u></u>	<u><u>12,147,128</u></u>	<u><u>11,014,485</u></u>

**CORPORATE FUND 3001
BUDGET SUMMARY**

EXPENSES 2025

	PERSONNEL	SUPPLIES AND SERVICES	CAPITAL OUTLAY	TRANSFER TO OTHER FUNDS	2024 BUDGET
Administration	727,790	424,860	0	1,925,000	3,077,650
Marketing	68,107	50,700			118,807
Preserve General	287,700	121,800			409,500
Law Enforcemnt	0	256,660			256,660
North Preserve Area	437,200	226,500			663,700
South Preserve Area	376,300	238,700			615,000
Board	0	3,400			3,400
Human Resources	83,561	20,775			104,336
Atwood	401,940	294,550			696,490
Macktown	293,600	252,050			545,650
Ledges	447,600	323,500			771,100
Golf General	106,050	10,200			116,250
Total	3,229,848	2,223,695	0	1,925,000	7,378,543

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 910**

**CORPORATE
ADMINISTRATION**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	596,329	615,000	612,350	610,000
411.20 TEMPORARY	31,666	41,000	36,000	38,500
411.30 OVERTIME	1,315	2,000	1,450	2,000
411.50 EARLY RETIREMENT INCENTIVE	-	9,670	9,670	9,670
412.11 HEALTH INS EMPLOYER CONTR	89,672	80,000	65,000	67,500
412.21 LIFE INS EMPLOYER CONTR	135	120	120	120
	<u>719,117</u>	<u>747,790</u>	<u>724,590</u>	<u>727,790</u>
SUPPLIES AND SERVICES				
421.10 STATIONERY & SUPPLIES	1,671	2,000	3,000	2,000
422.10 DATA PROCESSING SUPPLIES	6,281	1,500	1,500	1,700
422.40 GASOLINE & OIL	2,568	3,000	2,800	3,000
422.50 FOOD & BEVERAGE	485	500	350	500
422.90 OTHER DEPT SUPPLIES	16,626	10,000	3,500	8,000
423.20 EQUIPMENT REPAIR PARTS	-	300	300	300
431.10 ACCOUNTING & AUDITING	160,877	160,000	160,000	170,000
431.20 CONSULTING	150	600	200	600
431.40 LEGAL	35,983	20,000	22,300	22,000
431.60 DATA PROCESSING CONSULTING	6,420	10,000	7,500	10,000
431.61 BANK SERVICE FEES	50	-	-	9,000
431.62 CREDIT CARD MERCH FEES	631	-	67	76,000
432.10 TELEPHONE & INTERNET	8,606	7,500	7,350	6,500
432.20 POSTAGE	967	1,000	1,300	1,300
433.10 TRAVEL	70	250	860	1,000
434.10 PRINTING & BINDING	305	500	-	500
434.20 ADVERTISING	974	2,000	400	1,200
436.10 GAS & HEATING OIL	2,104	2,800	2,200	2,800
436.20 ELECTRICITY	3,704	4,000	3,300	4,000
437.10 BUILDING REPAIR & MAINT	6,556	6,000	8,350	8,500
437.32 OFFICE EQUIPMENT REPAIR & MAINT	31,361	27,000	28,500	30,000
438.30 OFFICE EQUIPMENT RENTAL	3,542	2,500	2,850	2,900
439.41 DUES & MEMBERSHIPS	4,312	4,500	4,278	4,500
439.42 INSTRUCTION & SCHOOLING	1,826	2,500	1,400	2,500
439.50 TAX & LICENSE FEE	-	-	40	60
439.51 ENVIRONMENTAL EDUCATION	66,000	71,000	47,250	36,000
439.90 OTHER UNCLASSIFIED	91,670	20,000	90,000	20,000
	<u>453,739</u>	<u>359,450</u>	<u>399,595</u>	<u>424,860</u>
CAPITAL OUTLAY				
461.10 LAND	49,181	100,000	-	-
	<u>49,181</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
OTHER EXPENSES				
491.10 TRANSFER TO OTHER FUNDS	475,000	875,000	875,000	1,925,000
	<u>475,000</u>	<u>875,000</u>	<u>875,000</u>	<u>1,925,000</u>
TOTAL ADMINISTRATION BUDGET	<u>1,697,037</u>	<u>2,082,240</u>	<u>1,999,185</u>	<u>3,077,650</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 911**

**CORPORATE
FP GENERAL**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	213,297	265,000	237,967	251,000
411.20 TEMPORARY	-	10,000	-	-
411.30 OVERTIME	826	1,000	800	1,000
412.11 HEALTH INS EMPLOYER CONTR	33,481	52,500	33,979	35,600
412.21 LIFE INS EMPLOYER CONTR	72	125	56	100
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	247,676	328,625	272,802	287,700
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	5,291	5,500	4,000	5,000
422.40 GASOLINE & OIL	16,515	25,000	17,700	24,000
422.70 CLOTHING	5,131	5,000	5,000	5,000
422.90 OTHER DEPT SUPPLIES	10,604	10,000	11,000	12,000
423.10 BUILDING MAINT SUPPLIES	5,404	4,000	4,000	4,000
423.20 EQUIPMENT REPAIR PARTS	22,508	22,000	20,000	20,000
423.90 OTHER REPAIR & MAINT SUPP	5,407	4,000	4,000	4,000
432.10 TELEPHONE & INTERNET	5,965	8,500	6,500	8,500
436.10 GAS & HEATING OIL	7,828	9,000	6,000	8,000
436.20 ELECTRICITY	6,295	6,000	6,000	6,000
436.40 WASTE REMOVAL	2,835	3,000	3,100	3,400
437.10 BUILDING REPAIR & MAINT	6,428	5,500	6,500	6,500
437.30 EQUIPMENT REPAIR & MAINT	21,141	8,000	8,000	8,000
438.90 OTHER RENTAL	40	1,000	1,000	1,000
439.41 DUES & MEMBERSHIP	-	200	-	200
439.42 INSTRUCTION & SCHOOLING	330	1,000	-	1,000
439.50 TAXES & LICENSE FEES	-	200	-	200
439.60 LAUNDRY & SANITATION	4,508	5,000	4,900	5,000
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	126,230	122,900	107,700	121,800
 TOTAL FP GENERAL BUDGET	 373,906	 451,525	 380,502	 409,500
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DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 912**

**CORPORATE
MARKETING**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	44,405	46,000	48,500	49,000
411.30 OVERTIME	1,693	2,500	1,500	2,000
412.11 HEALTH INS EMPLOYER CONTR	17,257	19,000	15,000	17,067
412.21 LIFE INS EMPLOYER CONTR	23	40	20	40
	<u>63,378</u>	<u>67,540</u>	<u>65,020</u>	<u>68,107</u>
SUPPLIES AND SERVICES				
421.10 STATIONERY & SUPPLIES	26	100	-	100
422.10 DATA PROCESSING SUPPLIES	-	500	-	500
422.50 FOOD & BEVERAGE	36	100	-	100
422.90 OTHER DEPT SUPPLIES	9,344	8,000	5,800	8,000
431.90 OTHER PROFESSIONAL SERVICES	7,019	9,000	8,500	11,000
432.10 TELEPHONE & INTERNET	557	1,000	560	1,000
433.10 TRAVEL	-	200	250	500
434.10 PRINTING & BINDING	10,298	12,000	6,000	8,000
434.20 ADVERTISING	12,428	16,000	15,000	18,000
439.42 INSTRUCTION & SCHOOLING	309	1,000	100	1,000
439.90 OTHER UNCLASSIFIED	1,245	2,500	1,800	2,500
	<u>41,262</u>	<u>50,400</u>	<u>38,010</u>	<u>50,700</u>
 TOTAL MARKETING BUDGET	 <u>104,640</u>	 <u>117,940</u>	 <u>103,030</u>	 <u>118,807</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 914**

**CORPORATE
LAW ENFORCEMENT**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.20 TEMPORARY	-	-	-	-
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	-	-	-	-
SUPPLIES AND SERVICES				
422.40 GASOLINE & OIL	8,303	9,000	8,500	9,000
423.20 EQUIPMENT REPAIR PARTS	3,737	6,000	4,200	6,000
432.10 TELEPHONE (MDT)	1,918	4,000	2,050	3,000
437.30 EQUIPMENT REPAIR & MAINT	2,572	3,000	2,000	3,000
437.31 AUTOMOTIVE REPAIR	-	2,000	2,000	2,000
439.30 INTERGOVERNMENTAL ADMIN	217,737	222,000	221,970	233,660
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	234,267	246,000	240,720	256,660
 TOTAL LAW ENFORCEMENT BUDGET	 234,267	 246,000	 240,720	 256,660
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DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 915**

**CORPORATE
FP NORTH**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	202,310	219,200	226,600	264,000
411.20 TEMPORARY	69,563	74,300	73,600	76,000
411.30 OVERTIME	5,122	4,000	4,500	5,000
412.11 HEALTH INS EMPLOYER CONTR	69,223	69,000	66,400	92,000
412.21 LIFE INS EMPLOYER CONTR	98	200	85	200
	<u>346,316</u>	<u>366,700</u>	<u>371,185</u>	<u>437,200</u>
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	4,964	6,000	5,500	6,000
422.40 GASOLINE & OIL	35,235	37,000	35,000	37,000
422.70 CLOTHING	-	-	-	5,000
422.82 AGGREGATE	3,080	5,000	3,500	5,000
422.84 TURF SUPPLIES	2,737	3,000	2,500	3,000
422.90 OTHER DEPT SUPPLIES	23,036	20,000	19,000	20,000
423.10 BUILDING MAINT SUPPLIES	31,189	22,000	18,000	22,000
423.20 EQUIPMENT REPAIR PARTS	33,331	32,000	32,000	32,000
423.90 OTHER REPAIR & MAINT SUPP	2,854	2,000	2,000	2,000
432.10 TELEPHONE & INTERNET	7,820	9,000	10,200	10,000
436.10 GAS & HEATING OIL	11,416	16,000	12,000	14,000
436.20 ELECTRICITY	23,528	16,000	16,000	16,000
436.40 WASTE DISPOSAL SERVICE	12,027	14,000	14,000	14,000
437.10 BUILDING REPAIR & MAINT	15,627	15,000	16,000	16,000
437.30 EQUIPMENT REPAIR & MAINT	4,588	6,000	3,500	5,000
438.90 OTHER RENTAL	969	1,000	500	1,000
439.41 DUES & MEMBERSHIP	135	500	500	500
439.42 INSTRUCTION & SCHOOLING	1,475	2,000	2,000	2,000
439.50 TAXES & LICENSE FEES	-	1,000	750	1,000
439.60 LAUNDRY & UNIFORM RENTAL	4,720	6,000	5,000	5,000
439.90 OTHER UNCLASSIFIED SERVICES	5,129	10,000	5,000	10,000
	<u>223,860</u>	<u>223,500</u>	<u>202,950</u>	<u>226,500</u>
TOTAL NORTH AREA BUDGET	<u>570,176</u>	<u>590,200</u>	<u>574,135</u>	<u>663,700</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 916**

**CORPORATE
FP SOUTH**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	225,391	245,800	237,250	236,000
411.20 TEMPORARY	34,772	64,400	47,000	62,000
411.30 OVERTIME	1,762	4,000	2,500	5,000
412.11 HEALTH INS EMPLOYER CONTR	68,375	55,000	73,820	73,200
412.21 LIFE INS EMPLOYER CONTR	99	200	85	100
	<u>330,399</u>	<u>369,400</u>	<u>360,655</u>	<u>376,300</u>
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	3,047	5,000	4,500	5,000
422.40 GASOLINE & OIL	43,207	42,000	42,000	42,000
422.70 CLOTHING	-	-	-	5,000
422.82 AGGREGATE	4,747	5,000	4,000	5,000
422.84 TURF SUPPLIES	1,690	3,000	2,000	3,000
422.90 OTHER DEPT SUPPLIES	15,690	19,000	18,000	19,000
423.10 BUILDING MAINT SUPPLIES	17,124	18,000	17,000	18,000
423.20 EQUIPMENT REPAIR PARTS	32,875	39,000	35,000	38,000
423.90 OTHER REPAIR & MAINT SUPP	1,473	3,500	3,500	3,500
432.10 TELEPHONE & INTERNET	6,317	7,000	6,000	7,000
436.10 GAS & HEATING OIL	14,277	12,000	10,000	11,000
436.20 ELECTRICITY	15,391	12,000	12,000	12,000
436.40 WASTE DISPOSAL SERVICE	17,387	13,000	13,000	13,000
437.10 BUILDING REPAIR & MAINT	14,808	10,000	15,000	14,000
437.30 EQUIPMENT REPAIR & MAINT	9,844	6,500	5,000	5,000
438.90 OTHER RENTAL	3,606	4,000	3,800	4,000
439.41 DUES & MEMBERSHIP	-	200	-	200
439.42 INSTRUCTION & SCHOOLING	1,548	2,500	1,000	2,000
439.50 TAXES & LICENSE FEES	15,887	30,000	35,300	16,000
439.60 LAUNDRY & UNIFORM RENTAL	5,124	7,000	6,000	6,000
439.90 OTHER UNCLASSIFIED SERVICES	10,225	10,000	8,000	10,000
	<u>234,267</u>	<u>248,700</u>	<u>241,100</u>	<u>238,700</u>
TOTAL SOUTH AREA BUDGET	<u>564,666</u>	<u>618,100</u>	<u>601,755</u>	<u>615,000</u>

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3001
CODE 919

CORPORATE
BOARD

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
SUPPLIES AND SERVICES				
422.50 FOOD & BEVERAGE	454	800	740	800
422.90 OTHER DEPARTMENT SUPPLIES	67	100	100	100
431.20 CONSULTING	-	500	-	500
433.10 TRAVEL	-	300	100	300
439.41 DUES AND MEMBERSHIPS	400	200	200	200
439.42 INSTRUCTION & SCHOOLING	-	1,000	3,000	1,000
439.90 OTHER UNCLASSIFIED SERVICES	187	500	-	500
	<u>1,108</u>	<u>3,400</u>	<u>4,140</u>	<u>3,400</u>
TOTAL BOARD BUDGET	<u>1,108</u>	<u>3,400</u>	<u>4,140</u>	<u>3,400</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 920**

**CORPORATE
HUMAN RESOURCES**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	67,201	71,000	71,878	75,000
412.11 HEALTH INSURANCE	8,942	8,857	8,406	8,531
412.21 LIFE INSURANCE	23	34	17	30
	<u>76,166</u>	<u>79,891</u>	<u>80,301</u>	<u>83,561</u>
SUPPLIES AND SERVICES				
422.50 FOOD & BEVERAGE	1,679	4,000	4,000	4,000
422.90 OTHER DEPT SUPPLIES	2,205	2,200	2,800	3,800
431.50 MEDICAL & DENTAL CONSULTING	2,455	3,255	2,500	3,000
431.60 DATA PROCESSING	868	5,300	-	-
431.90 OTHER PROFESSIONAL SERVICES	1,982	2,150	2,250	2,775
432.10 TELEPHONE & INTERNET	1,222	1,500	905	950
433.10 TRAVEL	-	120	471	400
434.20 ADVERTISING	377	450	-	450
439.41 DUES & MEMBERSHIPS	619	725	725	900
439.42 INSTRUCTION & SCHOOLING	1,965	1,470	925	4,500
	<u>13,372</u>	<u>21,170</u>	<u>14,576</u>	<u>20,775</u>
TOTAL HUMAN RESOURCES BUDGET	<u>89,538</u>	<u>101,061</u>	<u>94,877</u>	<u>104,336</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 980**

**GOLF COURSE
ATWOOD**

	ACTUAL	ORIGINAL	ESTIMATED	PROPOSED
	2023	2024	2024	2025
PERSONNEL				
411.10 REGULAR	135,865	138,100	140,500	145,500
411.20 TEMPORARY - GOLF MAINT	61,239	65,700	70,300	72,000
411.21 TEMPORARY - FOOD & BEV	22,495	40,000	35,400	40,000
411.22 TEMPORARY - CLUBHOUSE STAFF	70,623	75,400	104,400	105,840
411.30 OVERTIME	274	1,500	500	1,500
412.11 HEALTH INSURANCE	40,751	35,700	35,600	37,000
412.21 LIFE INSURANCE	46	100	40	100
	<hr/>	<hr/>	<hr/>	<hr/>
	331,293	356,500	386,740	401,940
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	1,267	2,000	1,500	2,000
422.40 GASOLINE & OIL	24,520	25,000	24,000	25,000
422.50 FOOD & BEVERAGE	54,937	44,000	45,000	47,000
422.70 CLOTHING	-	-	-	5,000
422.82 AGGREGATE	1,722	4,500	5,000	4,500
422.84 TURF SUPPLIES	52,289	50,000	48,000	52,000
422.86 MERCHANDISE	23,920	20,000	18,000	22,000
422.90 OTHER DEPT SUPPLIES	4,227	4,000	3,500	5,000
423.10 BUILDING MAINT SUPPLIES	4,820	4,000	5,000	4,500
423.20 EQUIPMENT REPAIR PARTS	39,702	36,000	33,000	35,000
432.10 TELEPHONE & INTERNET	7,816	10,000	8,800	10,000
436.10 GAS & HEATING OIL	7,056	8,000	7,500	8,000
436.20 ELECTRICITY	15,816	12,000	16,000	16,000
436.40 WASTE DISPOSAL SERVICE	3,042	4,000	3,500	4,000
437.10 BUILDING REPAIR & MAINT	5,866	10,000	8,000	10,000
437.30 EQUIPMENT REPAIR & MAINT	3,153	6,500	3,500	8,000
438.90 OTHER RENTAL	453	3,000	1,000	3,000
439.41 DUES & MEMBERSHIPS	47	200	240	250
439.42 INSTRUCTION & SCHOOLING	450	500	-	300
439.50 SALES TAX & LICENSE FEES	14,052	13,500	14,500	16,000
439.60 LAUNDRY & SANITATION	6,646	7,000	7,000	7,000
439.90 OTHER UNCLASSIFIED	12,605	10,000	5,000	10,000
	<hr/>	<hr/>	<hr/>	<hr/>
	284,406	274,200	258,040	294,550
 TOTAL ATWOOD BUDGET	 <u>615,699</u>	 <u>630,700</u>	 <u>644,780</u>	 <u>696,490</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 985**

**GOLF COURSE
MACKTOWN**

	ACTUAL	ORIGINAL	ESTIMATED	PROPOSED
	2023	2024	2024	2025
PERSONNEL				
411.10 REGULAR	88,897	92,100	94,000	94,000
411.20 TEMPORARY - GOLF MAINT	44,191	52,800	47,300	51,000
411.21 TEMPORARY - FOOD & BEV	33,590	42,000	39,600	42,000
411.22 TEMPORARY - CLUBHOUSE STAFF	62,364	65,700	80,100	80,000
411.30 OVERTIME	628	1,500	1,000	1,500
412.11 HEALTH INS EMPLOYER CONTR	30,504	24,600	24,600	25,000
412.21 LIFE INS EMPLOYER CONTR	46	100	50	100
	<u>260,220</u>	<u>278,800</u>	<u>286,650</u>	<u>293,600</u>
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	1,573	1,800	1,500	1,600
422.40 GASOLINE & OIL	18,883	22,000	20,000	22,000
422.50 FOOD & BEVERAGE	52,951	48,000	48,000	50,000
422.70 CLOTHING	-	-	-	5,000
422.82 AGGREGATE	2,622	1,000	2,850	1,000
422.84 TURF SUPPLIES	28,828	38,000	37,000	42,000
422.86 MERCHANDISE	23,924	18,000	19,000	20,000
422.90 OTHER DEPT SUPPLIES	4,644	4,000	3,500	5,000
423.10 BUILDING MAINT SUPPLIES	3,417	4,000	4,000	4,000
423.20 EQUIPMENT REPAIR PARTS	29,738	37,000	34,000	35,000
432.10 TELEPHONE & INTERNET	6,706	7,500	7,000	7,000
436.10 GAS & HEATING OIL	4,660	5,500	4,500	5,000
436.20 ELECTRICITY	13,256	12,000	12,000	12,000
436.40 WASTE DISPOSAL SERVICE	4,291	3,200	4,300	4,000
437.10 BUILDING REPAIR & MAINTENANCE	6,481	7,000	10,000	7,200
437.30 EQUIPMENT REPAIR & MAINTENANCE	3,631	5,000	4,500	5,000
438.90 OTHER RENTAL	622	3,000	2,500	3,000
439.41 DUES & MEMBERSHIPS	47	50	-	50
439.42 INSTRUCTION & SCHOOLING	450	200	200	200
439.50 SALES TAX & LICENSE FEES	12,519	13,000	13,000	15,000
439.60 LAUNDRY & SANITATION	4,598	4,500	4,500	4,500
439.90 OTHER UNCLASSIFIED	2,889	3,000	4,000	3,500
	<u>226,730</u>	<u>237,750</u>	<u>236,350</u>	<u>252,050</u>
TOTAL MACKTOWN BUDGET	<u>486,950</u>	<u>516,550</u>	<u>523,000</u>	<u>545,650</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 990**

**GOLF COURSE
LEDGES**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	129,831	183,500	160,500	186,000
411.20 TEMPORARY- GOLF MAINT	63,662	65,700	69,000	71,000
411.21 TEMPORARY - FOOD & BEV	36,006	45,300	46,000	48,000
411.22 TEMPORARY - CLUBHOUSE STAFF	85,155	75,400	94,000	94,000
411.30 OVERTIME	1,117	1,500	1,000	1,500
412.11 HEALTH INS EMPLOYER CONTR	28,844	59,000	23,000	47,000
412.21 LIFE INS EMPLOYER CONTR	46	100	50	100
	<u>344,661</u>	<u>430,500</u>	<u>393,550</u>	<u>447,600</u>
SUPPLIES AND SERVICES				
422.30 CLEANING SUPPLIES	1,422	1,800	1,500	1,800
422.40 GASOLINE & OIL	24,333	26,000	23,000	25,000
422.50 FOOD & BEVERAGE	67,279	62,000	68,000	68,000
422.70 CLOTHING	-	-	-	5,000
422.82 AGGREGATE	825	3,000	3,500	4,500
422.84 TURF SUPPLIES	46,638	47,000	46,500	49,000
422.86 MERCHANDISE	23,988	20,000	22,000	23,000
422.90 OTHER DEPT SUPPLIES	7,506	5,500	4,500	7,000
423.10 BUILDING MAINT SUPPLIES	4,013	5,000	6,000	6,000
423.20 EQUIPMENT REPAIR PARTS	39,895	45,000	42,000	43,000
432.10 TELEPHONE & INTERNET	7,849	15,000	9,500	15,000
436.10 GAS & HEATING OIL	8,101	8,000	7,200	8,000
436.20 ELECTRICITY	14,368	15,000	14,000	15,000
436.40 WASTE DISPOSAL SERVICE	2,182	4,000	3,500	4,000
437.10 BUILDING REPAIR & MAINT	8,637	9,000	16,000	11,000
437.30 EQUIPMENT REPAIR & MAINT	9,014	5,500	5,000	5,000
438.90 OTHER RENTAL	453	3,000	3,000	3,000
439.41 DUES & MEMBERSHIPS	47	500	250	400
439.42 INSTRUCTION & SCHOOLING	533	300	200	300
439.50 SALES TAX & LICENSE FEES	14,512	14,000	18,000	15,000
439.60 LAUNDRY & SANITATION	5,992	6,200	6,000	6,000
439.90 OTHER UNCLASSIFIED	5,740	5,000	7,500	8,500
	<u>293,327</u>	<u>300,800</u>	<u>307,150</u>	<u>323,500</u>
TOTAL LEDGES BUDGET	<u>637,988</u>	<u>731,300</u>	<u>700,700</u>	<u>771,100</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 995**

**GOLF COURSE
GENERAL**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	73,345	76,500	78,800	82,000
411.21 FP-FOOD&BEVERAGE STAFF	-	-	-	-
412.11 HEALTH INS EMPLOYER CONTR	20,495	23,426	23,430	24,000
412.21 LIFE INS EMPLOYER CONTR	23	50	30	50
	<u>93,863</u>	<u>99,976</u>	<u>102,260</u>	<u>106,050</u>
SUPPLIES AND SERVICES				
422.50 FOOD & BEVERAGES	-	500	500	500
422.90 OTHER DEPT SUPPLIES	411	3,500	3,000	3,500
432.10 TELEPHONE & INTERNET	-	500	-	-
434.20 ADVERTISING	3,766	7,500	4,500	6,000
439.41 DUES & MEMBERSHIPS	-	500	-	100
439.42 INSTRUCTION & SCHOOLING	15	250	100	100
439.90 OTHER UNCLASSIFIED	524	-	-	-
	<u>4,716</u>	<u>12,750</u>	<u>8,100</u>	<u>10,200</u>
TOTAL GOLF COURSE GENERAL BUDGET	<u>98,579</u>	<u>112,726</u>	<u>110,360</u>	<u>116,250</u>

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

	Actual 2023	Original Budget 2024	Revised Estimate 2024	Proposed Budget 2025
REVENUE				
Property Taxes	1,158,656	1,130,000	1,133,000	1,158,000
Rent	112,229	93,000	100,436	86,000
Golf Capital Fee	102,203	92,000	96,000	90,000
Reimbursements - Liability Fund	3,900	3,900	3,900	3,900
Reimbursements - Miscellaneous	286,518	262,000	34,627	-
Grants	-	450,000	50,042	460,000
Transfer from Other Funds	475,000	875,000	875,000	1,925,000
Total Revenue	<u>2,138,506</u>	<u>2,905,900</u>	<u>2,293,005</u>	<u>3,722,900</u>
EXPENSE				
Personnel	271,744	382,620	343,080	392,090
Supplies & Services	184,465	227,950	192,671	234,120
Capital Outlay	1,001,173	2,820,500	2,010,708	3,929,598
Golf Capital Fee	102,000	92,000	96,000	90,000
Total Expense	<u>1,559,382</u>	<u>3,523,070</u>	<u>2,642,459</u>	<u>4,645,808</u>
REVENUE OVER (UNDER) EXPENSES	579,124	(617,170)	(349,454)	(922,908)
FUND BALANCE, BEGINNING	<u>1,590,017</u>	<u>1,900,957</u>	<u>2,169,141</u>	<u>1,819,687</u>
FUND BALANCE, ENDING	<u>2,169,141</u>	<u>1,283,787</u>	<u>1,819,687</u>	<u>896,779</u>
FUND BALANCE (RESTRICTED)	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>	<u>-</u>
FUND BALANCE (UNRESTRICTED)	<u>2,014,141</u>	<u>1,128,787</u>	<u>1,664,687</u>	<u>896,779</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3302
CODE 965**

**CAPITAL
IMPROVEMENT**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
411.10 REGULAR	190,146	270,500	243,000	283,000
411.20 TEMPORARY	32,814	34,000	43,000	45,000
411.30 OVERTIME	4,854	5,000	5,000	6,000
412.11 HEALTH INS EMPLOYER CONTR	43,861	73,000	52,000	58,000
412.21 LIFE INS EMPLOYER CONTR	69	120	80	90
	<u>271,744</u>	<u>382,620</u>	<u>343,080</u>	<u>392,090</u>
SUPPLIES AND SERVICES				
422.40 GASOLINE & OIL	17,729	27,500	21,000	27,500
422.70 CLOTHING	-	-	-	5,000
422.82 AGGREGATE	1,124	1,500	1,200	1,500
422.84 TURF SUPPLIES	23,760	24,000	24,000	26,000
422.90 OTHER DEPT SUPPLIES	12,503	23,000	23,000	28,000
423.10 BUILDING MAINT SUPPLIES	15,172	18,000	15,000	18,000
423.20 EQUIPMENT REPAIR PARTS	41,982	41,400	40,000	41,400
423.90 OTHER REP & MAINT SUPPLIES	1,325	2,000	1,500	2,000
431.90 OTHER PROFESSIONAL SERV	10,289	27,800	15,000	30,000
432.10 TELEPHONE & INTERNET	6,345	8,000	6,500	8,500
436.10 GAS & HEATING OIL	5,209	1,500	1,300	1,500
437.10 BUILDING REPAIR & MAINT	-	2,000	1,000	1,000
437.30 EQUIPMENT REPAIR & MAINT	7,016	15,000	14,000	10,000
438.90 OTHER RENTAL	110	250	-	-
439.41 DUES & MEMBERSHIPS	259	300	245	1,000
439.42 INSTRUCTION & SCHOOLING	2,866	4,500	3,500	4,000
439.50 TAX & LICENSE FEES	270	400	426	720
439.60 LAUNDRY & SANITATION	4,508	5,800	5,000	3,000
439.90 OTHER UNCLASSIFIED	14,707	25,000	20,000	25,000
	<u>165,174</u>	<u>227,950</u>	<u>192,671</u>	<u>234,120</u>
CAPITAL OUTLAY				
461.10 LAND	750	-	-	-
463.10 LAND IMPROVEMENT	43,667	840,000	422,287	878,000
463.20 BUILDING IMPROVEMENTS	160,431	442,000	168,338	2,569,898
463.30 ROADWAY	388,264	272,000	168,214	90,000
463.40 SIGNS	19,290	-	-	-
464.20 TRUCKS	272,026	571,000	544,172	163,000
464.30 REPAIR & MAINT EQUIPMENT	155,958	508,500	527,944	214,000
464.32 GOLF EQUIPMENT	67,585	261,000	257,117	85,200
464.40 OTHER DEPT EQUIPMENT	14,492	18,000	18,636	19,500
	<u>1,122,463</u>	<u>2,912,500</u>	<u>2,106,708</u>	<u>4,019,598</u>
TOTAL CAPITAL IMPROVEMENT	<u>1,559,381</u>	<u>3,523,070</u>	<u>2,642,459</u>	<u>4,645,808</u>

Improvement Projects & Equipment 2025									
Location	Item	Land Improv	Bldg Improv	Roads	Trucks	Rep Mntc Equip	Golf Equip	Other Equip	Total
		463.10	463.20	463.30	464.20	464.30	464.32	464.40	
North Area	Front Deck Mower Replacement					30,000			51,000
	Heavy Duty Trailer Replacement					21,000			
South Area	Replacement of One (1) Furnace - Kish. Shop		4,500						200,500
	Asphalt Project - Pecatonica River	85,000							
	Pickup Truck & Plow Replacement				60,000				
	Front Deck Mower Replacement					30,000			
	Heavy Duty Trailer Replacement					21,000			
Klehm	Nature Play Area (C.O.)	372,000							372,000
Central Shop	Utility Trailer - Replacement #429					21,000			46,000
	Heavy Duty Trailer - Replacement #220					25,000			
Headquarters	Outside Drinking Fountain Fixture Replacement	6,000							56,000
	Pickup Truck Replacement				50,000				
Natural Resource	Natural Resource Shop		2,300,000						2,544,000
	Funderburg Drain Tile Removal	25,000							
	Kishwaukee Gorge UCF Project	50,000							
	Funderburg Seed Purchase	20,000							
	Hazardous Tree Removal - Atwood Homestead	30,000							
	1/2 Ton Super Cab Pickup Truck w/ Topper for Biologist				53,000				
	Forestry Mulching Head Replacement					44,000			
	Utility Vehicle - New					22,000			
Atwood Golf	Driving Range Renovations	150,000							268,250
	Irrigation Manifold	20,000							
	Asphalt Project - Path & Road Repairs			90,000					
	Clubhouse Beverage Cooler							3,000	
	Clubhouse Ice Storage Bin							2,250	
	John Deere Diagnostic Equipment						3,000		
Ledges Golf	Clubhouse Refrigerator & Freezer							12,000	183,000
	Tri-max Snake Progressive Contour Mower						51,000		
	Stream Bank Erosion Control - Holes 3 & 4	120,000							
Macktown Golf	Exterior Renovations (siding, soffit, & gutters) (C.O.)		85,000						118,450
	Clubhouse Ice Storage Bin							2,250	
	Progressive Contour Mower						31,200		
Roof Replacement	Various Roof Replacement and Repairs (C.O.)		180,398						180,398
	TOTALS	878,000	2,569,898	90,000	163,000	214,000	85,200	19,500	4,019,598

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

	Actual 2023	Original 2024	Estimate 2024	Proposed 2025
REVENUE				
Property Taxes	213,306	223,000	226,000	230,000
Total Revenue	<u>213,306</u>	<u>223,000</u>	<u>226,000</u>	<u>230,000</u>
EXPENSE				
Supplies & Services	215,737	223,000	226,000	230,000
Total Expense	<u>215,737</u>	<u>223,000</u>	<u>226,000</u>	<u>230,000</u>
REVENUE OVER (UNDER) EXPENSES	(2,431)	-	-	-
FUND BALANCE BEGINNING	7,389	5,439	4,958	4,958
	<u>4,958</u>	<u>5,439</u>	<u>4,958</u>	<u>4,958</u>
FUND BALANCE, ENDING	<u><u>4,958</u></u>	<u><u>5,439</u></u>	<u><u>4,958</u></u>	<u><u>4,958</u></u>

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

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3120
CODE 930**

**BOTANICAL
SERVICE**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
SUPPLIES & SERVICES				
431.90 OTHER PROFESSIONAL SERV	<u>215,737</u>	<u>223,000</u>	<u>226,000</u>	<u>226,000</u>
	215,737	223,000	226,000	226,000
 TOTAL BOTANICAL BUDGET	 <u>215,737</u>	 <u>223,000</u>	 <u>226,000</u>	 <u>226,000</u>



September 11, 2024

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 FY25 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 2025, 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. Thank you for the opportunity to request discretionary funding as a part of your FY25 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.

Best Regards,

A handwritten signature in cursive script that reads "Alexander S. Mills".

Alexander S. Mills, Executive Director
Klehm Arboretum & Botanic Garden
2715 S. Main St.
Rockford, IL 61102
Email: amills@klehm.org

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

	Actual 2023	Original 2024	Estimate 2024	Proposed 2025
REVENUE				
Charges on Services	591,819	600,000	542,000	582,000
Miscellaneous	58,000			
Total Revenue	<u>649,819</u>	<u>600,000</u>	<u>542,000</u>	<u>582,000</u>
EXPENSE				
Supplies & Services	<u>647,913</u>	<u>600,000</u>	<u>542,000</u>	<u>582,000</u>
Total Expense	647,913	600,000	542,000	582,000
REVENUE OVER (UNDER) EXPENSES	1,906	-	-	-
FUND BALANCE, BEGINNING	<u>6,293</u>	<u>6,293</u>	<u>8,199</u>	<u>8,199</u>
	8,199	6,293	8,199	8,199
FUND BALANCE, ENDING	<u>8,199</u>	<u>6,293</u>	<u>8,199</u>	<u>8,199</u>

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3185

CODE 934

HEALTH INSURANCE

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
SUPPLIES AND SERVICES				
431.50 OTHER PROFESSIONAL - Admin	647,913	600,000	542,000	582,000
431.51 VOLUNTARY VISION				
431.73 LIFE INSURANCE PREMIUM				
	<hr/>	<hr/>	<hr/>	<hr/>
	647,913	600,000	542,000	582,000
TOTAL HEALTH INSURANCE BUDGET	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	647,913	600,000	542,000	582,000

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

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
REVENUE				
Property Taxes	154,460	183,000	188,000	191,000
Corp Personal Prop Repl Tax	45,662	54,000	48,000	57,000
Total Revenue	<u>200,122</u>	<u>237,000</u>	<u>236,000</u>	<u>248,000</u>
EXPENSE				
Personnel	198,061	237,000	211,000	248,000
Total Expense	<u>198,061</u>	<u>237,000</u>	<u>211,000</u>	<u>248,000</u>
REVENUE OVER (UNDER) EXPENSES	2,061	-	25,000	-
FUND BALANCE, BEGINNING	<u>367,552</u>	<u>368,163</u>	<u>369,613</u>	<u>394,613</u>
FUND BALANCE, ENDING	<u><u>369,613</u></u>	<u><u>368,163</u></u>	<u><u>394,613</u></u>	<u><u>394,613</u></u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3193
CODE 935**

RETIREMENT

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
412.31 IMRF EMPLOYER CONTRIB	<u>198,061</u>	<u>237,000</u>	<u>211,000</u>	<u>248,000</u>
	198,061	237,000	211,000	248,000
TOTAL RETIREMENT BUDGET	<u>198,061</u>	<u>237,000</u>	<u>211,000</u>	<u>248,000</u>

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

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
REVENUE				
Property Taxes	144,802	174,000	177,000	193,000
Corp Personal Prop Repl Tax	46,035	51,000	46,000	57,000
Total Revenue	<u>190,837</u>	<u>225,000</u>	<u>223,000</u>	<u>250,000</u>
EXPENSE				
Personnel	<u>200,019</u>	<u>225,000</u>	<u>223,000</u>	<u>250,000</u>
Total Expense	200,019	225,000	223,000	250,000
REVENUE OVER (UNDER) EXPENSES	(9,182)	-	-	-
FUND BALANCE, BEGINNING	<u>215,517</u>	<u>207,761</u>	<u>206,335</u>	<u>206,335</u>
FUND BALANCE, ENDING	<u>206,335</u>	<u>207,761</u>	<u>206,335</u>	<u>206,335</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3192
CODE 936**

SOCIAL SECURITY

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
PERSONNEL				
412.41 FICA EMPLOYER CONTRIBUTION	<u>200,019</u>	<u>225,000</u>	<u>223,000</u>	<u>250,000</u>
	200,019	225,000	223,000	250,000
TOTAL SOCIAL SECURITY BUDGET	<u>200,019</u>	<u>225,000</u>	<u>223,000</u>	<u>250,000</u>

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

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
REVENUE				
Property Taxes	<u>213,316</u>	<u>265,000</u>	<u>268,000</u>	<u>295,000</u>
Total Revenue	213,316	265,000	268,000	295,000
EXPENSE				
Supplies & Services	<u>251,615</u>	<u>264,800</u>	<u>271,000</u>	<u>294,800</u>
Total Expense	251,615	264,800	271,000	294,800
REVENUE OVER (UNDER) EXPENSE	(38,299)	200	(3,000)	200
FUND BALANCE, BEGINNING	<u>383,680</u>	<u>343,268</u>	<u>345,381</u>	<u>342,381</u>
FUND BALANCE, ENDING	<u><u>345,381</u></u>	<u><u>343,468</u></u>	<u><u>342,381</u></u>	<u><u>342,581</u></u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3194
CODE 940**

**LIABILITY
RESERVE**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
SUPPLIES AND SERVICES				
431.90 OTHER PROFESSIONAL - Admin	69,000	69,800	69,800	69,800
435.10 LIABILITY INSURANCE	150,224	160,000	153,000	175,000
435.40 UNEMPLOYMENT INSURANCE	32,391	35,000	48,200	50,000
	<u>251,615</u>	<u>264,800</u>	<u>271,000</u>	<u>294,800</u>
TOTAL LIABILITY RESERVE BUDGET	<u>251,615</u>	<u>264,800</u>	<u>271,000</u>	<u>294,800</u>

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

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
REVENUE				
Interest	41,177	54,000	58,000	62,000
Donations	-	-	-	-
Total Revenue	<u>41,177</u>	<u>54,000</u>	<u>58,000</u>	<u>62,000</u>
EXPENSE				
Transfer to Other Funds	-	-	-	-
Total Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENSE	41,177	54,000	58,000	62,000
FUND BALANCE, BEGINNING	<u>1,361,123</u>	<u>1,396,123</u>	<u>1,402,300</u>	<u>1,460,300</u>
FUND BALANCE, ENDING	<u>1,402,300</u>	<u>1,450,123</u>	<u>1,460,300</u>	<u>1,522,300</u>

DEPARTMENT BUDGET AND APPROPRIATION

FUND 3194

CODE 945

ENDOWMENT

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
OTHER EXPENSES				
491.10 TRANSFER TO OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-
TOTAL ENDOWMENT BUDGET	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**FOREST PRESERVE DISTRICT
DEBT SERVICE FUND - 2011A BONDS
FUND EQUITY FORECAST 3206**

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
REVENUE				
Property Tax	344,213	343,900	344,000	322,000
Total Revenue	<u>344,213</u>	<u>343,900</u>	<u>344,000</u>	<u>322,000</u>
EXPENSE				
Debt Service	<u>345,750</u>	<u>345,750</u>	<u>345,750</u>	<u>345,750</u>
REVENUE OVER (UNDER) EXPENSE	(1,537)	(1,850)	(1,750)	(23,750)
FUND BALANCE, BEGINNING	<u>418,287</u>	<u>416,414</u>	<u>416,750</u>	<u>415,000</u>
FUND BALANCE, ENDING	<u>416,750</u>	<u>414,564</u>	<u>415,000</u>	<u>391,250</u>

DEPARTMENT BUDGET AND APPROPRIATIONS

FUND 3206

CODE 957 LLA - 2011A BOND ISSUE

DEBT SERVICE

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
DEBT SERVICE				
451.10 PRINCIPAL	160,439	151,914	151,914	143,703
452.10 INTEREST ON DEBT	184,561	193,086	193,086	201,297
453.10 COMMISSION & PREMIUMS	750	750	750	750
	<u>345,750</u>	<u>345,750</u>	<u>345,750</u>	<u>345,750</u>
TOTAL DEBT SERVICE BUDGET	<u>345,750</u>	<u>345,750</u>	<u>345,750</u>	<u>345,750</u>

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

	ACTUAL 2023	ORIGINAL 2024	ESTIMATED 2024	PROPOSED 2025
REVENUE				
Property Tax	48,476	43,800	48,000	63,000
Total Revenue	<u>48,476</u>	<u>43,800</u>	<u>48,000</u>	<u>63,000</u>
EXPENSE				
Debt Service	<u>45,675</u>	<u>45,225</u>	<u>45,225</u>	<u>44,775</u>
REVENUE OVER (UNDER) EXPENSES	2,801	(1,425)	2,775	18,225
FUND BALANCE, BEGINNING	<u>41,596</u>	<u>44,351</u>	<u>44,397</u>	<u>47,172</u>
FUND BALANCE, ENDING	<u><u>44,397</u></u>	<u><u>42,926</u></u>	<u><u>47,172</u></u>	<u><u>65,397</u></u>

DEPARTMENT BUDGET AND APPROPRIATIONS

FUND 3206

CODE 960 LLA - 2016A BOND ISSUE

**DEBT
SERVICE**

		ACTUAL	ORIGINAL	ESTIMATED	PROPOSED
		2023	2024	2024	2025
DEBT SERVICE					
451.10	PRINCIPAL	15,000	15,000	15,000	15,000
452.10	INTEREST ON DEBT	30,000	29,475	29,475	29,025
453.10	COMMISSION & PREMIUMS	675	750	750	750
		<u>45,675</u>	<u>45,225</u>	<u>45,225</u>	<u>44,775</u>
TOTAL	DEBT SERVICE BUDGET	<u>45,675</u>	<u>45,225</u>	<u>45,225</u>	<u>44,775</u>

September 18, 2024 – layover
October 23, 2024 – adoption
Rockford, Illinois

Forest Preserves of Winnebago County

BUDGET and APPROPRIATIONS ORDINANCE

No. 24-1002

for the fiscal period of November 1, 2024 through October 31, 2025

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, 2024 and ending October 31, 2025; and

WHEREAS, the said Annual Budget and Appropriation Ordinance was submitted to the District Board of Commissioners on September 18, 2024.

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, 2024 and ending October 31, 2025.

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, 2024 and ending October 31, 2025, from the following funds: Corporate, Capital Improvement, Botanical Garden, Liability Reserve, Social Security, Retirement, 2011 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 19, 2024.

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 23, 2024, 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 23rd day of October, 2024.

Jeff Tilly, President

Forest Preserves of Winnebago County

LEVY ORDINANCE

No. 24-1003

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, 2024 and ending October 31, 2025; and

WHEREAS, per the Truth in Taxation law, the aggregate levy listed below did not increase over 2023 by 3.40% 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 19, 2024; 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 ninety-one thousand dollars (\$2,591,000) on all taxable property in the County of Winnebago, State of Illinois, as a General Corporate Tax for the year 2024 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 2024-2025 appropriations; and

Section 2. That there be and is hereby levied the sum of one million, one hundred seventy thousand dollars (\$1,170,000) on all taxable property in the County of Winnebago, State of Illinois, as a Capital Improvement Tax for the year 2024, 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 2024-2025 appropriations; and

Section 3. That there be and is hereby levied the sum of two hundred thirty-two thousand dollars (\$232,000) on all taxable property in the County of Winnebago, State of Illinois, as a Botanical Garden Tax for the year 2024, 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 2024-2025 appropriations; and

Section 4. That there be and is hereby levied the sum of two hundred ninety-eight thousand dollars (\$298,000) on all taxable property in the County of Winnebago, State of Illinois, as a Liability Reserve Fund Tax for the year 2024 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 2024-2025 appropriations; and

Section 5. That there be and is hereby levied the sum of one hundred ninety-three thousand dollars (\$193,000) on all taxable property in the County of Winnebago, State of Illinois, as IMRF Tax for the year 2024 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 2024-2025 appropriations; and

Section 6. That there be and is hereby levied the sum of one hundred ninety-five thousand dollars (\$195,000) on all taxable property in the County of Winnebago, State of Illinois, as a Social Security Tax the year 2024 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 2024-2025 appropriations; and

Section 7. That there be and is hereby levied the sum of three hundred twenty-five thousand dollars (\$325,000) on all taxable property in the County of Winnebago, State of Illinois, as a Debt Service Tax for the year 2024, as set forth in the 2011 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 2011 Debt Service Fund 2024-2025 appropriations; and

Section 8. That there be and is hereby levied the sum of sixty-three thousand, eight hundred dollars (\$63,800) on all taxable property in the County of Winnebago State of Illinois as a 2016 Bond Debt Service Tax for the year 2024 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 2024-2025 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, 2024; 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

Jerry Paulson

Jerry Paulson

Jeff Tilly, President

Jeff Tilly, President

The above and foregoing Ordinance was adopted this 23rd day of October, 2024.

Jeff Tilly, President