



Forest Preserve District of DuPage County
DuPage County, Illinois
FISCAL YEAR 2023 BUDGET

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Forest Preserve District of DuPage County

3S580 Naperville Rd
Wheaton, IL 60189

December 20, 2022

To the Honorable President, Board of Commissioners, and Residents of DuPage County:

On behalf of the Forest Preserve District of DuPage County (FPDDC) it is my privilege to present the 2023 Annual Budget. The budget is the fiscal plan for District operations, capital investment, and infrastructure improvements for the 2023 fiscal year. This document is an annual culmination of diligent work completed by District staff with public input on the projects and initiatives the FPDDC undertakes. The District's strategic plan, master plan, and regular public engagement throughout each fiscal year shape the proposals from staff and decisions made by the Board of Commissioners. The budget document prioritizes core services, operational needs, and District wide improvements in a financial responsible manner that allocates resources to meet the strategic goals each fiscal year.

Life-saving vaccines and public health initiatives to keep people safe and healthy have allowed users to utilize the preserves throughout the pandemic and provided the District the opportunity to re-introduce programming and events during 2022 and continue this in 2023. The current budget is a commitment from the District Board and staff to return to a full menu of programming, festivals, classes, events, and activities across all District Preserves and properties.

The 2023 budget continues to build on the District's momentum providing equity to the residents of DuPage County through access to open space, sanctuary in nature, high levels of service and programming at preserves and educational sites in a safe environment. The financial plan for the District institutes policy and procedures that will allow the Forest Preserve District to meet the needs of current users and evolve to meet the need of future users. District staff regularly seeks ways to eliminate silos in operations and share resources inside and outside of the organization. The District partners with other Forest Preserve Districts, DuPage County, municipalities, and other units of government to achieve its goals that have regional impacts. Some of those works include rehabilitating native areas, improving open space uses, provide stormwater relief, and increase access and services for residents of DuPage County.

Annually the scope of work, short-term and long-term goals are evaluated during the budget process and compared to the allocation of resources in the organizational structure. This allows District leadership and administration to ensure the organization is right sized and provides the appropriate level of support to its departments and divisions. The utilization of resources are measured by performance indicators that provide feedback and information to the Board, administration, and directors. This information is the basis to evaluate allocated resources, review service delivery models, or set or amend policy to ensure that the appropriate level of support is provided to staff to accomplish the goals and initiatives of the District.

The District has not been immune to inflationary impacts and the tight labor market the last two fiscal years. In 2022 the District underwent a full evaluation of employee health benefits and a compensation study. The health insurance review considered current and new options and the cost structures around those plans. The findings proved that the current program is competitive and cost effective. Administrative staff will continue to explore other health insurance options and programs to provide a sustainable, high-quality benefit for employees. The compensation study is still on

going and District leadership is working through what, if any, changes will be instituted. The FY 2023 budget includes dollars to implement the findings and associated changes to compensation structures. The District's employees are the single most important resource available to see through its mission.

The master plan projects, capital investment, infrastructure improvements, and strategic initiatives of the FPDDC is the single largest outlay in the FY 2023 budget. These expenditures represent \$60.3 million or 46.4 percent of the total budget (excluding transfers), this out paces operations (\$44.9 million) by 34.5 percent. The driving force behind the investment in capital in 2023 is the Willowbrook Wildlife Center construction. This state of the art facility accounts for over one third of the capital expenditures for FY 2023. This facility will provide animal care, rehabilitation, an educational component, public viewing areas, and administrative offices. This is a one of a kind facility in the country, right here at the Forest Preserve District of DuPage County. The District has resources dedicated to complete the exterior restoration of the Mayslake Peabody Estate that will include master planning for future year round programming at the site. The District has also identified that the Danada House and Atrium is ready for a fresh look and will begin the planning phases of that project, with the majority of the construction in FY 2024. Other projects earmarked for planning and development include Maple Meadows Golf Club and the Graue Mill.

The District has set aside significant funding to continue its work connecting, improving, and maintaining trails, paths, washrooms, and bridges throughout all its preserves. Get live updates on construction projects, trail availability and other information on the District's new interactive map available on the District website at Dupageforest.org! The District has also set aside funding for technology upgrades to continue to provide high quality services for residents and users to connect with the District preserves, education centers, and events. It's an exciting time to be part of the Forest Preserve District of DuPage County.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Karie Friling". The signature is written in a cursive style with a large, stylized "K" and "F".

Karie Friling
Executive Director

ORGANIZATION OVERVIEW





Mission

The Forest Preserve District of DuPage County's mission is "to acquire and hold lands containing forests, prairies, wetlands and associated plant communities or lands capable of being restored to such natural conditions for the purpose of protecting and preserving the flora, fauna and scenic beauty for the education, pleasure and recreation of its citizens."

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY ELECTED OFFICIALS



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Vision

The Forest Preserve District of DuPage County is a nationally recognized conservation agency that envisions a community in which all citizens share a connection with nature and an appreciation for cultural history.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY LEADERSHIP TEAM



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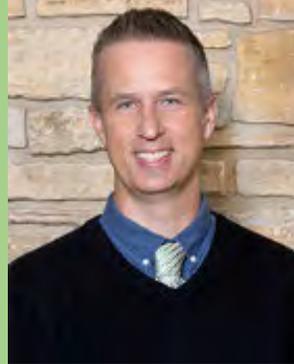


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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY LEADERSHIP TEAM



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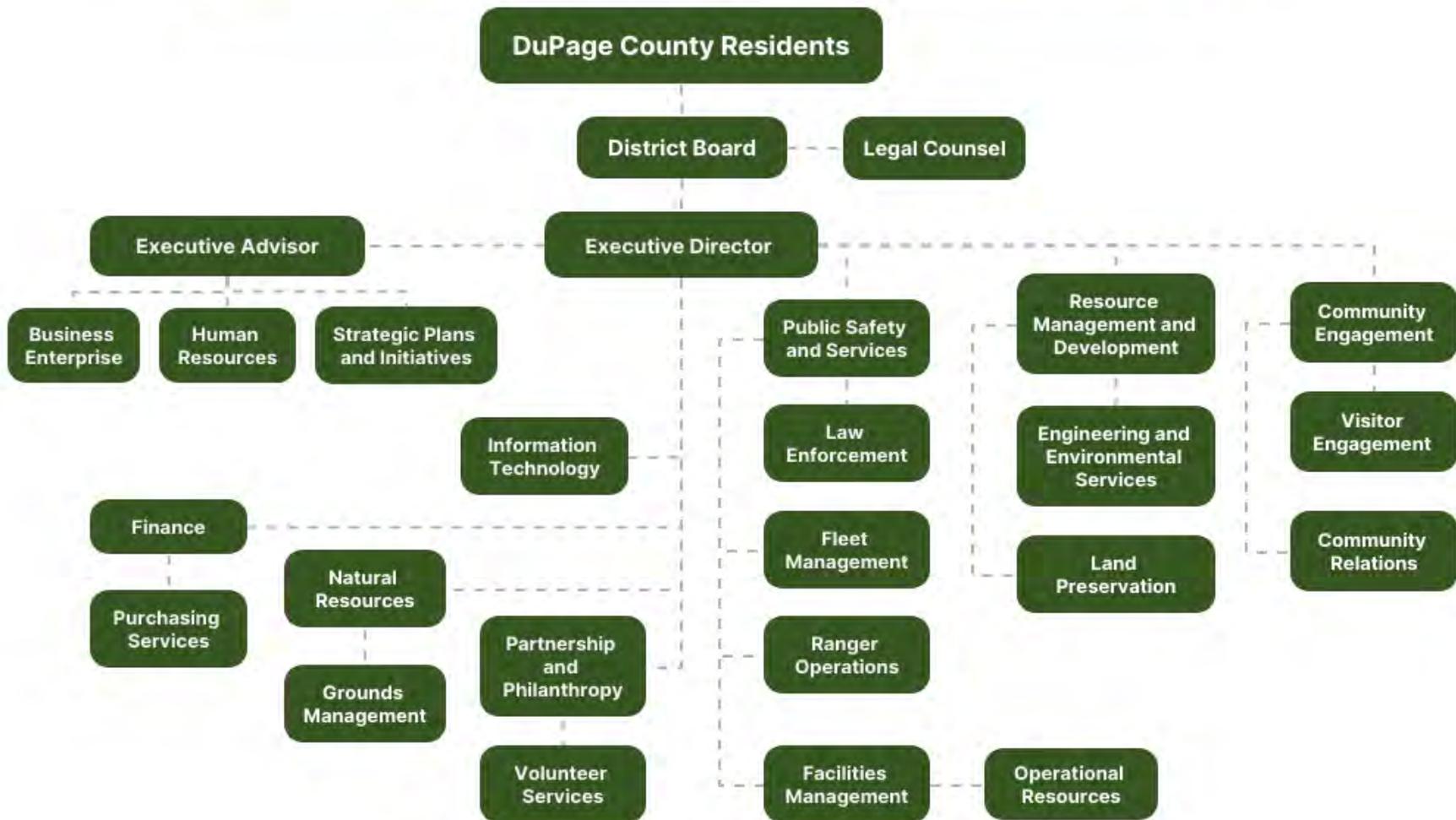


Purpose

Our purpose is to acquire, preserve, protect and restore the natural resources in DuPage County while providing opportunities for people to connect with nature.

Organizational Chart

Forest Preserve District of DuPage County



District Profile

The Forest Preserve District of DuPage County is a local government agency in DuPage County headquartered in Wheaton IL. The District is governed by the Downstate Forest Preserve District Act (70 ILCS 805).

The District has coterminous boundaries with DuPage County and is a separate unit of government with its own seven member Commission comprised of the District President and six Commissioners. Each Commissioner represents one of the six Districts that the Forest Preserve is divided into.

The boundaries of the Forest Preserve District of DuPage County is home for approximately 924,885 residents (estimated 2021) and contains all or part of thirty-nine municipalities, nine townships, forty-two school districts, and fifty-one special districts. The District's boundary is the second largest of its kind in the state of Illinois.

DuPage County has a robust, diversified economy with a highly educated workforce. The economic make up of the area includes healthcare, social assistance, retail trade, construction, professional, scientific, and technical services.



Household median income (\$94,930) in DuPage County exceeds Illinois average by 38.7 percent and the national average by 40.6 percent, per the 2020 census data. The data provided provides why the Districts boundary is thriving, with a diverse labor force that provides opportunities for

companies and industries alike to locate in the region.



For over a century, the Forest Preserve District has been acquiring land in support of its mission “to acquire and hold lands containing forests, prairies, wetlands and associated plant communities or lands capable of being restored to such natural conditions for the purpose of protecting and preserving the flora, fauna and scenic beauty for the education, pleasure and recreation of its



citizens.”

In the mid-1900s, undeveloped land in DuPage County was the norm and not the exception, but Forest Preserve District board members recognized early on these conditions would not hold. To guarantee future residents the benefits of a healthy balance between urban development and natural

areas, they established a target ratio of 25 acres of forest preserve land for every 1,000 residents.

With a successful ratio between preserves and people and the judicious use of tax dollars more important than ever, we are now focusing our resources on improving the land already in our care. We continue to restore hundreds of acres of native habitats and offer new trails and other amenities to bring residents closer to those vibrant areas.



In February of 2014 the District launched its first strategic planning process in 100 years. The strategic planning process was aimed at identifying and addressing organizational development issues to support its sustainability and long term mission-related goals. The anticipated outcome of this strategic planning process was the development of a comprehensive, strategic framework setting the District's direction and providing guidance for its evolution over the next three years.



A four-member strategic planning committee comprised of senior staff worked with consultants to develop statistically valid public research based on a series of surveys, research questions, and

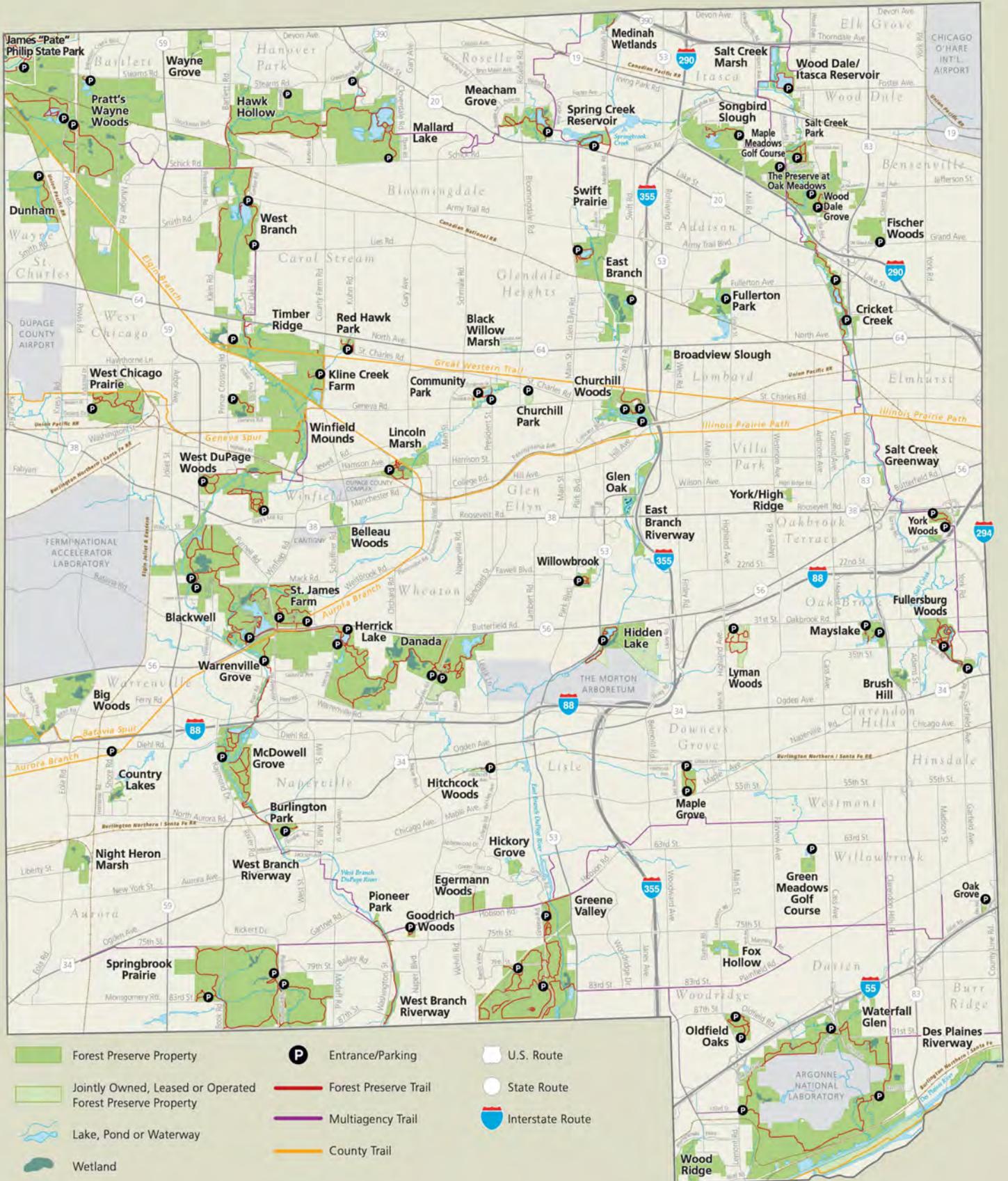
stakeholder interviews. This allowed the District to develop a vision, mission, principles and organizational goals, strategic priorities, and action steps to achieve them.

To help guide resources in the improvement of its land, in late 2017 the Forest Preserve District began a robust planning process. It inventoried its current holdings and compared them against similar agencies. It held meetings for the public, volunteers, staff, commissioners, and special-interest groups and conducted surveys. In all, the District gathered input from more than 6,500 people. It looked at national, state and regional trends. From this extensive research the Forest Preserve District identified key priorities to guide it over the next five years: protect and restore natural resources; provide and improve nature experiences and outdoor recreation; maintain and improve trails; and invest in existing mission-aligned facilities.



Based on these priorities the Forest Preserve District formulated a list of certified projects and other initiatives to fulfill its goals and objectives and continue to support its mission. Today, with an estimated county population of 925,000 and nearly 26,000 acres of forest preserve prairies, woodlands and wetlands — 12 percent of the county as a whole — the Forest Preserve District has surpassed those expectations. In addition to being the county's largest landholder, the District also maintains 60 forest preserves, 166 miles of trails, 30 lakes, 8 ponds, 47.7 miles of rivers and streams, six education centers, three golf preserves, and hundreds of recreational programs.

FOREST PRESERVE OF DUPAGE COUNTY



Strategic Plan Summary

The District began its first strategic plan process in 2014 to identify and address organizational development, sustainability, and long-term mission-related goals. The strategic plan document is a comprehensive, strategic framework to provide the District direction and guidance into the future. The District further formalized its mission, vision, and purpose statements as part of the strategic planning process.

The planning process included a review of operations, meetings with the District Board and staff, market research, community outreach, and other methods to collect relevant data and understand the needs of all stakeholders of the District. The District team developed guiding principles to further define how the organization would make decisions and take actions. Those principles included stewardship, sustainability, community engagement, innovation, empowerment, and diversity and inclusion. Those principles helped the team define how the Forest Preserve can benefit DuPage County.

The District boiled down the inputs from the process and developed five organizational goals as the foundation of the strategic plan. The strategic plan goals have been associated with the individual departments, divisions, and functional units of the District. Each budget section includes the current year goals and objectives and the synergy with the strategic plan goals. The full strategic plan document can be found in appendix A of the budget document.

Strategic Plan Goals

1. **Leader/Model Organization** - The District will be recognized as a model of organizational effectiveness and a leader in the industry.
2. **Sustainability** - The District will operate in a manner that is both financially and environmentally sustainable.
3. **Community/Public Outreach and Engagement** - The District will proactively provide and promote opportunities to engage communities, affinity groups and individuals in ongoing dialogue to foster greater collaboration, trust, accountability and alignment among the District, the public and its partners.
4. **Natural and Cultural Stewardship** - The District will continue to maintain and improve upon its legacy as responsible stewards of DuPage County's natural and cultural resources, through effective resource management, responsible and strategic acquisition, proactive maintenance and appropriate allocation of financial and human resources.
5. **Connecting People to Nature** - The District will actively engage people of all ages, backgrounds, and walks of life in opportunities to connect with nature in order to improve the quality of life and health in DuPage County and foster a lifelong appreciation of nature among its citizens.

Master Plan Summary

The District began the Master Planning process in 2017 taking inventory of its forest preserves, trails, lakes and ponds, rivers and streams, natural and cultural centers, native plants, mammals, birds, reptiles, amphibians, and visitors that come to utilize the District amenities in a variety of different ways through four seasons experienced here in the greater Chicago area.

The input process was extensive including public meetings at a location in each of the Forest Preserves six districts, public surveys, employee surveys, volunteer surveys, meetings with special interest groups, and other components to elicit stakeholder input. The process included comparing the District to peer and like agencies at the local, state, regional, and national level.

The master plan identified 32 certified projects to be completed over five years using the goals, objectives and tactics developed through the planning process. Certified projects are one time infrastructure improvements to restoration projects that will need future and continued maintenance. The projects in the plan can range up to \$20 million in cost!

Master plan goals have been incorporated to each department, division, and functional unit of the organization to draw the synergy to what the District does annually and how it connects to each part of the District and what it does. Below are the master plan goals, each goal has objectives and tactics that further define and support each goal and the intended outcomes of achieving these goals. The full master plan document can be found in appendix B of the budget document.

Master Plan Goals

1. **Preserve, protect and restore open spaces.**
2. **Help people cultivate life long enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences.**
3. **Improve preserves to increase access, use, efficiency and productivity.**
4. **Refocus resources by reducing infrastructures and tasks not related to the mission.**
5. **Foster community engagement and increase awareness of the Forest Preserve District.**
6. **Use effective and innovative methods to execute the master plan while continuing on sound financial footing.**

BUDGET OVERVIEW



2023 Budget Message

The Forest Preserve District of DuPage County (FPDDC) is excited to deliver the Fiscal Year 2023 budget to the Residents of DuPage County, Board of Commissioners, and District staff. The budget has been expanded and formatted to embrace a detailed level of transparency while providing financial information in a manner that is useful to those with a high financial acumen and provide the 2023 fiscal plan in a non-technical format that can be understood by those interested in the FPDDC that are not familiar with accounting or finance processes. The budget document is prepared to be inclusive in its audience and provide all persons the opportunity to learn and participate in the continued growth and fiscal success of the District.

The District's fiscal year begins on January 1 and ends on December 31 of each year. The Budget is developed over six months and is adopted prior to the start of the fiscal year by the Board of Commissioners. Each year the budget takes into account the District's strategic plan goals, master plan projects and initiatives, and public engagement and stakeholder. These inputs are analyzed and prioritized to develop the spending plan. The District's public engagement initiatives include meetings held at District preserves and facilities to focus on specific needs and more broad topics about current and future plans. Staff supplements in-person meetings with surveys and social media engagement to seek additional input from residents and preserve users.

As protective public health measures and restrictions lifted in FY 2022 the District worked to normalize programming and events. Inflation was a challenge across all sections of the District. Utilities, commodities, services, fuels, and other expenditure increases impacted all budgets adversely. Staff made strategic reductions throughout the fiscal year and absorbed other increases when deferrals were not an option. The 2023 budget process picked up in the same, difficult environment of significant inflationary effects. Initial 2023 budget preparation required District staff to evaluate service levels and associated impacts of cost increases. Even with these challenges the District maintained its service levels, fees, and tax levy. Each section of the budget provides graphics and narrative that addresses variances greater than 10%, above or below the prior year budgeted revenue and expenditure.

District Priorities

Each fiscal year the District has far more needs than resources to complete them. The District has developed multi-year plans, the strategic plan (2014) and master plan (2019), to help navigate and prioritize the choices made each fiscal year by allocating resources that fund operations, capital outlay, and infrastructure improvements.

The District's strategic plan, implemented in 2014, guides the vision, mission, and principles of operations and strives to improve the health and quality of life of DuPage County residents and preserve users. The strategic plan identifies organizational goals that guide decision making to ensure the Forest Preserve District is sustainable, engaging, diverse and inclusive. The plan also provides a framework of natural stewardship and connecting people to nature. These goals translate into operational goals and objectives across all departments and divisions in the District.

The master plan was developed as a five year plan that would accomplish 32 certified master plan projects that were identified and prioritized in many meetings and forums that included members of the public, volunteers, staff, commissioners, and special interest groups to shape the future of the FPDDC. These work groups identified the projects that aligned best with the goals and objectives of the District and would be critical to the continued operation of the FPDDC. Master plan certified projects and initiatives are identified throughout the budget document in the funds, departments, or divisions that funding has been allocated.

Budget Summary

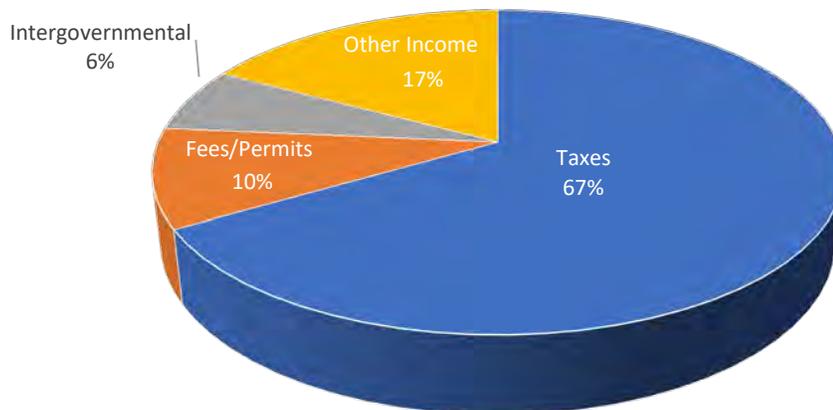
The District utilizes a forward looking financial projection model to anticipate operating, capital, infrastructure and management needs. The District produced its first operating fund financial forecast in 2022. This report (included in Appendix E) is the basis for strategically budgeting the operations plan. The District's fund balances and reserves are a critical piece of managing the budget process and provides stability to major revenue sources and serves as the foundation for capital and infrastructure replacement. The District Board has practiced responsible property tax management by minimizing impacts to DuPage County residents property tax increases by supplementing the budget annually from other funding sources on hand. This has allowed the District Board and staff to strategically layer in debt service issues and utilize fund balances for eligible initiatives and projects. This strategy lead to three consecutive years of property taxes extended to tax payers with zero increase.

The District completes many projects and improvements through planned uses and funding models. Fiscal year 2023 is no different as this budget includes funding for the Willowbrook Wildlife Center, Mayslake Peabody Estate exterior restoration, and other capital outlays using the proceeds on hand from the Series 2022 bond issuance. The District will also use prior year and current year Construction and Development funding for capital and Master Plan projects outlined in the Capital Improvement Funds, section 12. Many of these are one time costs as outlined in that section.

The District has also included certain funds, departments and divisions that have no budgeted outlay in FY 2023 for historical purposes, each are noted in their respective section or subsection. All funds included in the FY 2023 budget are appropriated, per ordinance 22-319, under the District's annual appropriation ordinance. The fund structure and relationship charts provide a summary of the appropriated funds for the FY 2023 Budget.

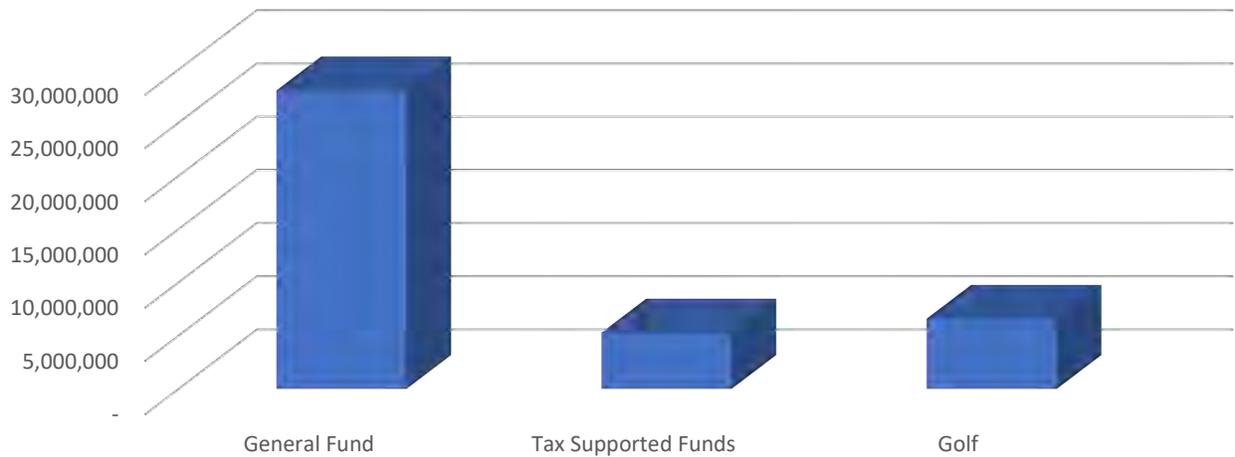
Revenues

The FPDDC revenue profile is straight forward and reliant on the property tax levy to raise the majority of the revenue needed each fiscal year to accomplish the missions and goals of the Board of Commissioners and District staff. The property tax levy accounts for two thirds of all revenue budgeted in the FY 2023 budget excluding transfers. The District can not raise as much funding as needed through the property tax levy. The District must comply with the Property Tax Extension Limit Law (PTELL). This law puts provisions in place that limit how much certain levy items may increase in a certain year and imposes caps on levy lines that can not be exceeded. This is enforced by the County in which the government entity resides. The District is also limited in what and how it can charge user fees and other operational income can be handled per the Downstate Forest Preserve District Act. Below is a break down of District revenues by category.



One third of District revenue is generated by fees and permits, intergovernmental, and other income. Fees and permits are charges collected for services at sites, equipment, rental space, participation, and other use charges. This revenue source also includes golf fund (enterprise) revenue activities like greens and range fees, cart rentals, pro shop, food, and beverage sales. Intergovernmental revenue covers federal, state, and local shared revenues and grants. Other income is a variety of revenue sources for the District, some one time revenues and other regular revenues. This category records cropland conversion fees, court fines, easement fees, landfill royalties, and Investment income. Investment income is the most significant revenue in this category. Revenue generated in the Operating funds totals \$39.9 mil for FY 2023.

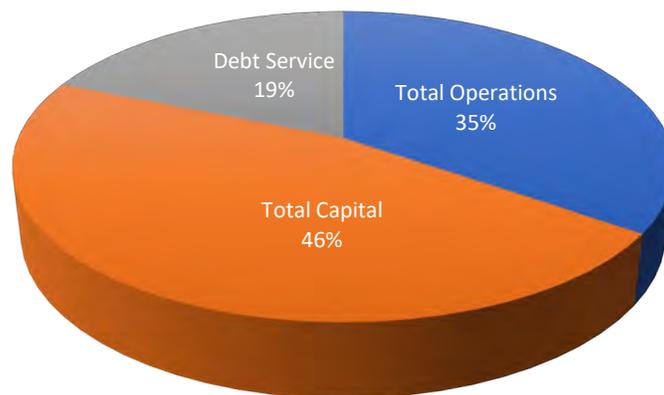
FY 23 Total Revenue - Operations



Tax supported funds rely heavily on the collection of property tax levy revenue, or 94.7 percent of the budgeted revenue in those funds. Investments impact the other income category significantly, accounting for 50.1 percent. Investment income is forecasted based on cash flow projections and the invested balance, anticipated draw-downs, and known interest rates. The investment earnings are utilized annually to bridge the deficit of operating expenditures that exceed revenues raised.

Expenditures

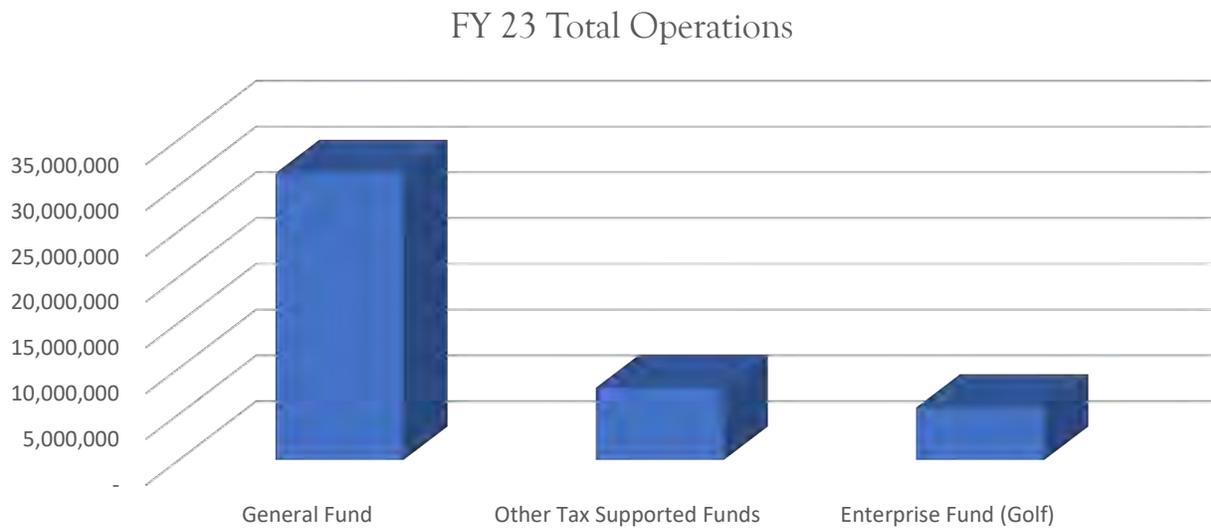
The 2023 spending plan is \$129.5 mil for FY 2023 excluding transfers and contingency funds. The budget increased \$11.8 mil from FY 2022. The District looks at three major areas for outlay as displayed below.



This simplification of the total budget reflects the three largest priorities that the District has to accomplish its mission. A case could be made to roll the debt service payments into the “Total Capital” as the debt service issue proceeds are used for capital purposes throughout the District when issued. Effectively, the District allocates one third of its resources to operations and two thirds for capital improvements.

Operational Funding

The District’s operations funds allocate resources for the day to day type activities that fund most departments direct activities. The allocation of expenditures to these funds include The General Fund and other tax supported funds. Operations also includes the Golf Enterprise ,less the capital outlay in that fund.



Other Tax Supported funds includes pension funds (IMRF and FICA), Liability fund, Audit fund, and Zoological Fund, which supports the Willowbrook Wildlife Center and its activities.

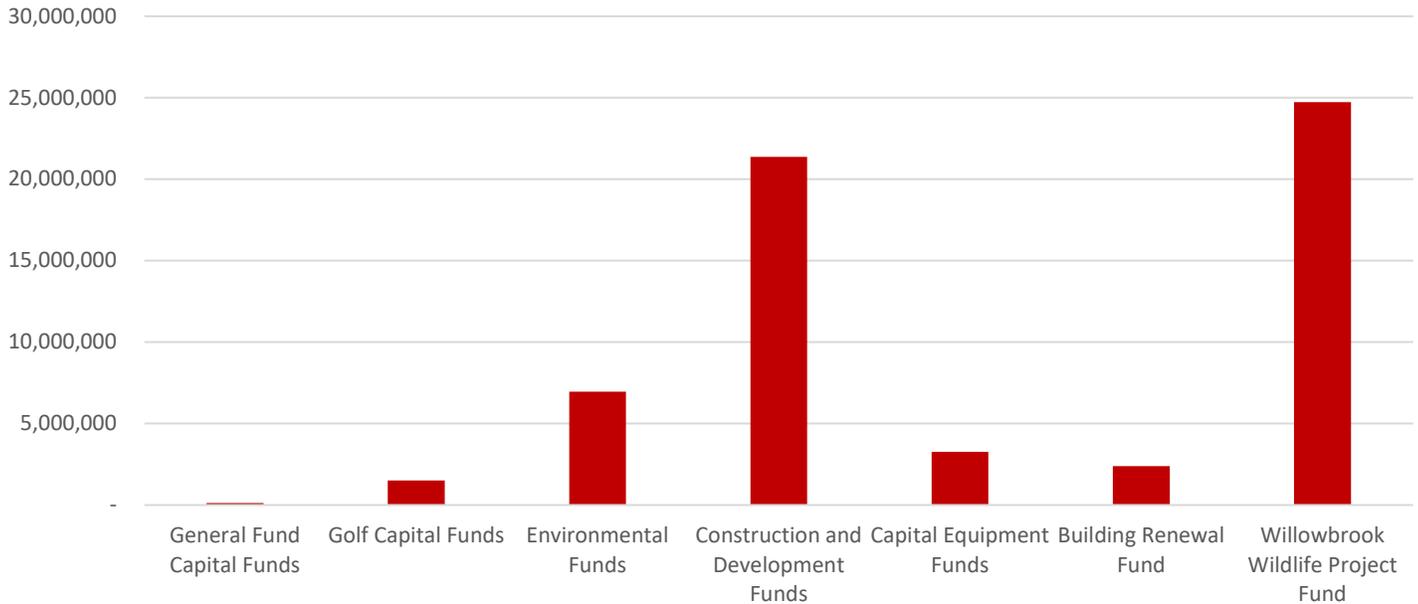
Capital Funding

Capital Funds include capital outlay in the operations funds as well as activities in the Environmental Funds, Construction and Development Funds, Building Renewal Fund, Zoological (Willowbrook Wildlife) Fund, and other Capital Funds.

Construction and Development funds are levied each fiscal year and expanded over the life of the fund, five fiscal years or less. Willowbrook Wildlife Project Fund looks to spend a majority of the bond proceeds in FY 2023 to complete the new facility.

Many of the FY 2022 impacts of inflation and supply chain shortages required the District to reconsider projects due to timing and cost benefit analysis conducted. A significant amount of one time, capital outlays were deferred. The District rejected bids far in excess of the engineers estimates or other project budgets. Certain projects could not move forward as materials, labor, or other adverse conditions simply prevented a project from starting. Many of these projects were carried over, along with the funding source provided, to the FY 2023 budget. The Capital Improvement Plan, section 12, of the budget addresses this in more detail.

FY 23 Total Capital



Debt Service

The Debt Service funds are levied annually to set aside funds for the District’s obligations as they come due. The District has passed an abatement each of the last two fiscal years which has saved the taxpayers of DuPage County over \$4.7 mil. The abatement pays portions of the debt service with funds on hand instead of extending the amount to the taxpayers of DuPage County through the property tax extension process.

Debt Service Levy	Debt Svc Obligations	Abatement	Total Debt Svc Extension
2020	\$22,239,025	\$ -	\$22,239,025
2021	22,549,250	716,225	21,833,025
2022	\$24,314,850	\$3,951,025	\$20,363,825

The District has four open debt issues; Series 2015, 2015A, 2022, and 2022A. In February of 2022 the District finalized the 2022 bond series and issued just over \$32.5 mil in bonds to fund master plan projects and initiatives. This included the Willowbrook Wildlife Center, Mayslake Peabody Estate exterior renovation, and the Waterfall Glen Parking lot to name a few. In August District staff brought the Board a refunding opportunity for the 2012 bond issue that would save the District about \$175,000 over the remaining four years of the debt service obligations. The 2012 series was retired and the 2022A series took its place with less debt exposure through 2025.

The District actively manages debt to ensure it complies with all statutory requirements and utilizes this funding mechanism to complete major projects and initiatives District wide that historically include land acquisition, infrastructure improvements, facility construction, capital outlay, and vehicle and equipment purchases. The District is AAA rated with a stable outlook by Standard and Poors (re-affirmed in 2022). This is the highest rating achievable by any organization, public or private, for credit worthiness.

A further dive into the 2023 budgeted expenditures allows the same dollars as shown by fund. Each fund has a specific purpose or function for the District and has specific rules around the funds and use. A description of each fund is provided in section 11. Below is a breakdown of expenditures by fund, excluding transfers and contingencies.

Fund	FY 23 Budget (in \$)	% of FY 23 Budget
General Fund	\$31,422,278	18.04%
Liability Fund	1,280,500	0.73%
IMRF Fund	3,222,070	1.85%
Social Security Fund	1,628,685	0.93%
Audit Fund	67,858	0.04%
Zoological Fund	1,653,072	0.95%
District wide Environmental Fund	5,399,282	3.10%
Mallard Lake Landfill Fund	342,200	0.20%
Greene Valley Landfill Fund	360,000	0.21%
Golf Enterprises Fund	7,198,181	4.13%
WARP Fund	864,674	0.50%
C & D Funds	21,369,675	12.27%
Debt Service Funds	24,314,850	13.96%
Capital Outlay Fund	3,266,014	1.87%
Building Renewal Fund	2,381,630	1.37%
Willowbrook Wildlife Project Fund	24,725,407	14.19%

Personnel and Benefits

Personnel and Benefits saw increases across all departments and divisions. This area is the largest outlay of operational resources at more than two-thirds of the budget, like many public and private entities. The District performed a comprehensive compensation study for non-represented employees to examine the District’s total compensation package, including benefits, to the market. Staff set aside of \$500k to allocate dollars so the results of the compensation study can be implemented in FY 2023 in the Human Resources Department Budget and will be allocated during the fiscal year based on the distribution of those funds. The District also budgeted over \$600k in the merit pool for District staff annual wage increases. The merit increases are budgeted in each department or division salary line items for salary and wages, the compensation study dollars are budgeted in the Human Resources Department budget to be distributed as directed by the Board upon completion of the study. This is an additional \$1.1. million budgeted for FY 2023.

The District participates in the Intergovernmental Public Benefit Cooperative (IPBC) for benefit services. Benefits were increased commensurate with anticipated, historical, participation of the District and the rates provided by the IPBC resulting in an increase to the budget of 12%.

Eligible District employees participate in the Illinois Municipal Retirement Fund (IMRF) and Social Security (FICA). The District has two separate funds that track the activity of these two pension obligations. Certain activities, like the Enterprise Fund (Golf) have these items budgeted in that fund. The District is required to fund both pension obligations as set forth by the US Department of Treasury and Illinois state statute. The FY 2023 budget increased 25% for pension obligations reflecting the budgeted increases associated with District salaries and market impacts on the IMRF employer rate.

Supplies and Services

As detailed above, the District like many other entities are managing record breaking inflationary impacts. The FY 2023 budget is a reflection of those impacts and the District's ability to thrive during a time of economic uncertainty while continuing to provide the high level of service DuPage County residents and preserve users are accustomed to. The District increased the supplies budget about 12% and the services budget 6% for FY 2023. This increase, \$1.2 million overall, is less than 3% of the operational budget for 2023, but is critical for operational continuity. Some of these costs are expected to be ingrained and continue to be budgeted at this level in future years. Other commodities are expected to normalize in future years as supply chains normalize and products are not as scarce to consumers like the District.

Acknowledgments

The District Board of Commissioners and staff pride themselves on the open spaces, facilities, programing, and services that are provided to the residents of DuPage County and other forest preserve enthusiasts. This would not be possible without a plan to fund the initiatives year in and year out. The annual budget process serves as the framework to create the plan and allocate resources so that the Forest Preserve District can meet the needs of DuPage County. The energy, talent, and time committed from all staff to develop the fiscal year 2023 budget was remarkable and reflects the devotion of all involved to complete this endeavor.

I am honored and privileged to serve such an outstanding organization. I want to extend a special thank you to the Board of Commissioners, Executive Team, Department Heads, and Finance Department, without your dedication this would not have been possible.

Thank you



Andrew Brown
Director of Finance

Basis of Budgeting

The Forest Preserve District of DuPage County accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). The District uses fund accounting to organize and operate its financial resources. The governmental practice of fund accounting is intended to help assure that government spending activities are in accordance with legal restrictions on the use of resources, established purposes and limitations, and management objectives. Resources are allocated and accounted for in separate funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

A fund is defined as a separate accounting entity with a self-balancing set of accounts, which includes its assets, liabilities, equities, revenues, and expenditures. Funds are classified into three broad categories; governmental, proprietary, and fiduciary.

The District uses two fund types: Governmental & Proprietary

Governmental Funds: There are five types of Governmental Funds: General, Special Revenue, Capital Projects, Debt Service, and Permanent. The District uses the modified accrual basis of accounting whereby revenues are recognized when they are “measurable and available” and expenditures are recorded when the related fund liability is incurred. Governmental funds usually account for tax-supported activities.

Governmental funds are further subdivided as follows:

- **General Fund** is the primary operating fund of the District and accounts for all financial resources not required to be accounted for in another fund.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes, and for which separate accounting is required.
- **Capital Projects Funds** are used to account for financial resources to be used for the acquisition of land, equipment, or construction of major capital facilities used under governmental activities (not proprietary).
- **Debt Service Funds** are used to account for the accumulation of resources and for the payment of principal and interest related to long-term debt. Typically, a separate individual fund is used for each bond issue.
- **Permanent Funds** are used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support District programs. Permanent funds do not include private-purpose trust funds.

Proprietary Funds: There are two types of Proprietary Funds: Enterprise and Internal Service and use the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds are used to account for business-type activities.

- **Enterprise Funds** are used to report any activity for which a fee is charged to external users for goods or services. The District’s Enterprise funds are operated with business model that is self-sustaining in nature. That is, the enterprise fund establishes its activity fees/charges to recover operational and capital costs.

- **Internal Service Funds** are used to report any activity that provides goods or services to other funds, departments or agencies of the District, or to other governments, on a cost-reimbursement basis. Internal service funds are only used if the District is the predominant participant in the activity.

Fiduciary Funds: There are four types of Fiduciary Funds; Investment Trust, Pension, Private Purpose Trust, and Custodial and are accounted for on a full accrual basis. These funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. They share common features with both the governmental and proprietary categories and accordingly the measurement focus most closely associated with the activity is used.

- **Investment Trust Funds** are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in a trust that are administered through a trust in which the District itself is not a beneficiary, dedicated to providing benefits to recipients in accordance with the benefit terms, and legally protected from the creditors of the District.
- **Pension Funds** are used to report pension and other post-employment benefit (OPEB) plans that meet the criteria as set forth by GASB Statements 67 or 74.
- **Private-Purpose Trust Funds** are used to report all fiduciary activities that are not required to be reported in pension, OPEB, or investment trust funds, and are held in a trust that meets the following criteria: the assets are administered through a trust in which the District itself is not a beneficiary, dedicated to providing benefits to recipients in accordance with the benefit terms, and legally protected from the creditors of the District.
- **Custodial Funds** are used to report all fiduciary activities that are not required to be reported in pension, OPEB, investment trusts, or private-purpose trust funds. In certain circumstances external investment pools should be held in a separate fund under the custodial funds classification.

Annual Budget vs. Financial Statements

With the exception of the treatment of depreciation, the budget basis is consistent with GAAP. Depreciation is not shown in the annual budget, nor is it budgeted for in any fund. The full purchase price of capital expenditures are budgeted in the appropriate fund and charged to those funds when incurred during the fiscal year. A reconciliation of the difference is provided in the District's Annual Comprehensive Financial Report.

Budget Process

This budget document is the result of the District's financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from the public, Board of Commissioners, department directors, and departmental staff in order to shape the District's allocation of resources to meet its goals and objectives in the current and future fiscal years.

Staff begins preparing the next year's budget nearly six months prior to its adoption. Finance staff provide departments with guidelines and a calendar for the budget process. Each department is provided a target as a parameter to develop their budgets and the calendar assists staff by providing milestones to keep the process measured and manageable.

Directors kick off the budget process with a review of their program's services, goals, and objectives to ensure alignment with the organization as a whole before allocating resources. Departments submit their proposed revenues and expenditures for the next fiscal year and current fiscal year estimated actuals electronically through the District's budget portal.

The Finance Department then reviews and consolidates all budget requests to analyze the entire budget. After the initial analysis, meetings are held between the department directors, Finance Department, and Executive Director. The meetings are an opportunity for discussions around major operational changes, objectives, and capital project requests. The results of these meetings fine tune the budget across all departments and divisions with clear direction for approved projects, allocation of resources, and reductions in operational spending and deferral of capital projects.

Simultaneously, as budgets are being developed and reviewed, the Finance department continues its analysis of the current fiscal year. Each month financial reports are provided to senior staff so they can monitor their fiscal year performance. Finance staff prepares a formal mid-year and nine-month report for the Board and Executive Director that provides a higher level of analysis than the monthly financial distributions.

The mid-year report gives a snapshot of the District's performance at the six month mark. This allows for trend analysis and departmental reviews to occur ensuring that the District is operating with-in the constraints of the budget. Items of concern are quantified, discussed, and plans are developed as needed moving forward.

This review is the first step to identify any changes that need to be made intermittently to spending due to unforeseen emergencies, problems, unanticipated reductions in revenue or cash flow. Any identified issues would result in recommendations by the Finance Director to make changes to the approved budget, spending pattern, or deferral of projects and services to remedy the issue and preserve the fiscal integrity of the District.

In addition to the mid-year review, the Finance Department also distributes a nine-month report. This report is another important step to ensure the opportunity to identify any adjustments in spending and/or service delivery and execute those plans or reductions to efficiently accomplish district-wide and departmental goals.

Once the meetings and analysis are completed the Finance staff compile the line-item budget document and distribute it to the District Board for comment and discussion. A significant amount of input is contributed between each Commissioner, Executive Director, and Finance Director to provide the final allocation of resources for the coming fiscal year.

The proposed budget is made available to the public 30 days in advance of its adoption. It is available in hardcopy format at District headquarters and the DuPage County Clerk's office, and in electronic format on the District's website, www.dupageforest.org.

The Finance Director presents the budget to the public and Board of Commissioners at a Planning session meeting allowing for additional public and Board input to address any issues or concerns prior to adoption, which typically occurs at the following week's Commission meeting of that meeting cycle. After the presentation at the public meeting, the budget may be further revised and passed without further public inspection, notice or hearing. Once approved, the budget is the official spending document for the upcoming fiscal year.

The Budget process does not end after the budget's adoption. Finance staff, department directors and other staff continue to monitor the District's revenues and expenditures to assure a healthy financial condition. Any spending that exceeds an individual fund budget must be cured with a budget amendment. Budget amendments are prepared by staff and presented to the Board for approval. This is a critical step in the process to ensure the District staff have the appropriate authority to expend funds, specifically funds above the approved budget each fiscal year.

FY 2023 Budget Calendar

Date	Milestone	Action
Wednesday, May 25, 2022	FY 2023 Budget Formatting Instructions	Finance Distributes Instructions and Meet with Senior Staff
Friday, June 10, 2022	Department Summaries and Goals	Provide Summaries and Goals to Finance
Friday, June 17, 2022	Review Performance Measures	Finance Reviews with Departments
Friday, July 1, 2022	Personnel Requests	Provide Requests to Finance
Friday, July 8, 2022	FY 2023 Capital Improvement Plan and 5 year plan	Capital Requests Due to Finance
Friday, July 8, 2022	Fee and Fine Recommendations	Recommendations Due to Finance
Friday, July 15, 2022	FY 2023 Budget Initialized	Finance Opens Budget Portal
Friday, July 15, 2022	FY 2023 Contract Renewals and RFP/Bid Calendar	Provide Contract Renewals to Finance
Tuesday, July 26, 2022	FY 2022 Six Month Financial Review	Staff Provides Financial Update
Friday, August 5, 2022	Wage and Benefit Discussion	Finance Reviews with Executive Director and HR
Friday, August 5, 2022	Capital Expenditure Discussion	Finance Reviews with Executive Director
Friday, August 12, 2022	Revenue Estimates	Finance Provides Analysis
Friday, August 19, 2022	Salary and Benefits Entered	Finance Provides to Departments
Friday, August 19, 2022	Preliminary FY 2023 Budget and Est Actual FY 2022	Data Entered by Department Staff
Week of August 22 - 26, 2022	Preliminary Budget Review	Department Directors Review with Finance and Executive Director
Tuesday, September 6, 2022	Budget Guidelines Communication	Memo from Board President
Friday, September 9, 2022	Final Draft Budget Entries	Departments Make Changes from Budget Meeting in Budget Portal
Friday, September 16, 2022	Detail Budget Distributed to District Board	Draft Budget in Line Item Format Distributed to Board
Week of October 3 - 7, 2022	Draft Budget Review Meetings	Finance Conducts Budget Meetings
Tuesday, October 18, 2022	Proposed Tax Levy	Finance Informational - Proposed Tax Levy
Monday, October 31, 2022	Draft Budget Distributed to District Board	Draft Budget Distributed by Finance Department
Tuesday, November 1, 2022	Truth in Taxation	Board Action
Tuesday, November 1, 2022	Draft Budget Available to Public	Finance Informational - Budget Available for Public Inspection
Friday, November 4, 2022	Notice of Public Hearing - Appropriation Ord.	Published in Daily Herald
Friday, November 4, 2022	Tentative Appropriation Ord. Public Inspection	Tentative Appropriation on File with DuPage County Clerks Office for Public Inspection
Tuesday, November 15, 2022	Adoption of Tax Levy	Tax Levy to be Adopted Between First Monday in October and December
Tuesday, November 22, 2022	Budget Presentation	Informational - District Budget Presentation
Tuesday, December 6, 2022	Public Hearing for Appropriation Ordinance	Conduct Public Hearing
Tuesday, December 6, 2022	Adoption Appropriation Ordinance	Board Action
Monday, December 12, 2022	File Truth in Taxation	Must be Filed with County Clerk Before Last Tuesday in December
Monday, December 12, 2022	File Tax Levy	Must be Filed with County Clerk Before last Tuesday in December
Monday, December 12, 2022	File Appropriation Ordinance	Must be Filed with County Clerk within 30 Days of Adoption
Monday, December 12, 2022	File Certificate of Estimated Revenues	Must be Filed with County Clerk within 30 Days of Adoption

Fund Descriptions

The following funds are used by the District and are grouped by category and type. References to specific Illinois Compiled Statutes (ILCS) or District Ordinances are included where applicable.

GOVERNMENTAL FUND TYPES

General Fund

General Fund (010) – This is the general operating fund of the District. It accounts for all revenues and expenditures which are not required to be accounted for in another fund (70 ILCS 805/13.1 - Maximum Levy).

Special Revenue Funds

Liability Insurance Fund (020) – A fund supported by a separate tax levy to account for revenues legally restricted for the payment of workers compensation, unemployment and liability insurance (745 ILCS 10/9-107 - no maximum levy).

Illinois Municipal Retirement Fund (030) – A fund supported by a separate tax levy to account for revenues legally restricted for payment of the District's contribution to the Illinois Municipal Retirement Fund for pension and retirement commitments (40 ILCS 5/7-171 - no maximum levy).

Social Security Tax Fund (035) – A fund supported by a separate tax levy to account for revenues legally restricted for payment of the District's share of Social Security Insurance and Medicare taxes (40 ILCS 5/7-172.2 - no maximum levy).

Audit Fund (040) – A fund supported by a separate tax levy to account for revenues legally restricted for the payment of the costs of an annual audit (50 ILCS 310/9 Maximum Levy).

Zoological Fund (050) – A fund supported by a separate tax levy to account for revenues legally restricted to pay for the costs associated with the erection, operation and maintenance of a zoological park (70 ILCS 835/2 - Maximum Levy).

Environmental Responsibility Fund (070) – A special non-tax revenue fund established as the result of a court order and restricted to pay liabilities imposed by the agreed judgement and by statutes and regulations applicable to landfills (requires Commission action prior to commitment for expenditure). The fund has reached the \$2,000,000 maximum required by the court order and no additional revenues are being deposited to the fund. In addition, investment earnings on the fund are transferred to the District-Wide Environmental Fund annually (Agreed Judgment, Ordinances #83-1451 and #94-238).

District-Wide Environmental Fund (075) – A special non-tax revenue fund established to pay costs associated with environmental responsibilities at any of the District's inactive landfill sites or any other property presently owned or acquired in the future. Ordinance #04-075 provides that monies comprising the fund may be transferred for other purposes identified in the Annual Appropriation Ordinance.

Landfill Expense – Mallard Lake Fund (080) – A special non-tax revenue fund to account for surcharges imposed by the District upon the users of the Mallard Lake Landfill. The revenues are restricted to pay for

present costs, post-closure maintenance, improvements, restoration and environmental expenses (including response costs and costs incurred to third parties for the site). The fund is to be maintained for a period of forty years after closure of the Mallard Lake Landfill. Ordinance #04-077 provides that ten years after closure or after \$58,000,000 has accumulated in the fund, that interest earned may be transferred to the General Fund or for other purposes identified in the Annual Appropriation Ordinance.

Mallard Lake Preserve Non-Landfill Improvement Fund (081) – A special non-tax revenue fund to account for monies restricted for non-landfill related improvements for the Mallard Lake Preserve in accordance with the consent order for Case No. 90MR549. Expenditures are restricted to non-landfill related improvements such as landscaping, restoration, development of natural amenities, and development of improvements including but not limited to parking lots and upgrading trails (defined by Ordinance #95-191).

Landfill Expense – Greene Valley Fund (085) – A special non-tax revenue fund to account for surcharges imposed by the District upon the users of the Greene Valley Landfill. The revenues are restricted to pay for present costs, post-closure maintenance, improvements, restoration and environmental expenses (including response costs and costs incurred to third parties for this site). The fund is to be maintained for a period of forty years after closure of the Greene Valley Landfill. Ordinance #04-076 provides that ten years after closure or after \$50,000,000 has accumulated in the fund, that interest earned may be transferred to the General Fund or for other purposes identified in the Annual Appropriation Ordinance.

Greene Valley Preserve Non-Landfill Improvement Fund (086) – A special non-tax revenue fund to account for monies restricted for non-landfill related improvements for the Greene Valley Preserve in accordance with the consent order for Case No. 90MR549. Expenditures are restricted to non-landfill related improvements such as landscaping, restoration, development of natural amenities and development of improvements including but not limited to parking lots and upgrading trails (defined by Ordinance #95-191).

Endowment Fund (152) – This is an expendable trust fund established in accordance with 70 ILCS 805/13.7 and Ordinance #95-298. Revenues deposited in the fund must come from private sources except for those received from government sources as a result of agreements obligating the District to long-term maintenance of improvements constructed on District lands. The purpose of the fund is to pay all costs and expenses incurred or anticipated for long-term maintenance and improvement of facilities, for land, and for the future purchase of property.

Wetland Riparian and Aquatic Program Fund (156) – A special fund to account for the grant revenue and allowable expenditures for the Wetland Riparian and Aquatic Improvement project.

Capital Projects Funds

Land Acquisition Funds (140-147) – To account for the proceeds of general obligation bonds legally restricted to pay costs for the acquisition and development of land (see Bond Issue Prospectus for limitations).

Capital Improvement Repair or Replacement Fund (500) – To account for assets accumulated for the purpose of specific capital improvements, repairs, or replacement of District equipment or other tangible property (70 ILCS 805/13.8).

Construction and Development Funds (215-293) – To account for revenues legally restricted for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of the forests and lands of the District. In accordance with 70 ILCS 805/13.2, the

appropriations for these funds do not lapse for a period of five years, and therefore, these funds are maintained separately by year of tax levy.

Oak Meadows Preserve and Improvement Project Fund (510) – To account for resources used for construction and improvements at the Oak Meadows Preserve, including improvement of storm water retention, development of wetlands, increasing the overall quality of the preserve, and reducing the golf ‘footprint’.

Fleet Management Building Fund (520) – To account for resources set aside to build a new facility for the District’s Fleet Management operations.

Building Renewal Fund (530) – To account for resources set aside for building renewal and the replacement of all District infrastructure components.

Willowbrook Site Improvements Fund (540) - The Willowbrook Site Improvements Fund was created for the construction of a 27,000-square-foot addition to the existing visitor center for exhibits, learning labs and a rehabilitation clinic

Debt Service Funds

Debt Service Funds (300-397) – To account for the revenues legally restricted to the payment of interest, fiscal agent fees and the serial retirement of the general obligation bonds of the District. Each debt issue constitutes a separate obligation, and therefore, these funds are maintained separately for each individual bond issue.

PROPRIETARY FUND TYPES

Enterprise Funds

Golf Fund (131) – To account for the revenue and expenses associated with the golf and clubhouse facilities of the three District run golf courses – Green Meadows, Maple Meadows, and Oak Meadows.

FIDUCIARY FUND TYPES

Pension Funds – The District participates in the Illinois Municipal Retirement Fund for all eligible employees and does not administer a pension fund for employees or public safety in-house.

Agency Funds – Agency funds are used to account for situations where the District’s role is custodial.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY FUND STRUCTURE

Fund	DESCRIPTION	TYPE Major	Governmental				Proprietary	Fiduciary	
			General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Enterprise Fund	Pension Fund	Agency Fund
010	General	X	X						
020	Liability			X					
030	IMRF	X		X					
035	Social Security			X					
040	Audit			X					
050	Zoological (Willowbrook Wildlife Center)			X					
070	Environmental Responsibility			X					
075	District-Wide Environmental	X		X					
080	Mallard lake - Landfill	X		X					
081	Mallard lake - Non-Landfill			X					
085	Greene Valley - Landfill	X		X					
086	Greene Valley - Non-Landfill			X					
131	Golf Enterprises						X		
142	Land Acquisition 2008			X					
145	Land Acquisition 1987			X					
147	Land Acquisition 1997			X					
152	Endowment			X					
156	WARP			X					
215	Construction and Development 2018				X				
220	Construction and Development 2019				X				
221	Construction and Development 2020				X				
222	Construction and Development 2021				X				
223	Construction and Development 2022				X				
273	Construction and Development 2014				X				
283	Construction and Development 2015				X				
293	Construction and Development 2016/17				X				
322	Bond Series 2022	X				X			
350	Bond Series 2015 Refunding	X				X			
375	Bond Series 2015A Refunding	X				X			
397	Bond Series 2022A Refunding	X				X			
500	Capital Improvement and Repair				X				
510	Oak Meadows Project	X			X				
520	Fleet Management Building Project				X				
530	Building Renewal				X				
540	Willowbrook Wildlife Project	X			X				

DEPARTMENT/FUND RELATIONSHIP

Dept	Description	FUND													
		010 Gen	020 Liab	030 IMRF	035 FICA	040 Audit	050 Zoo	070-086 Landfill	131 Golf	140-150 Land Aq	152 Endwmnt	156 WARP	215-293 C & D	300-399 Debt Svc	500-540 Capital
A00	Commissioners & Officers	X		X	X										
B00	Core Management	X		X	X						X				
C00	Finance	X		X	X	X								X	
D00	Natural Resources	X		X	X							X			
D11	Grounds Management	X		X	X										
E00	Human Resources	X		X	X										
ED1	Community Engagement	X		X	X										
F00	Land Preservation	X		X	X					X					
FLD	Operational Resources	X		X	X										
G00	Ranger Operations	X		X	X										
GLF	Golf - General Overhead								X						
GM1	Green Meadows - Revenue								X						
GMD	Green Meadows - Grounds Maint.								X						
GMK	Green Meadows - Administration								X						
GMT	Green Meadows - Facilities Serv.								X						
H00	Danada Equestrian Center	X		X	X										
I00	Environmental Services	X		X	X			X							
J00	Facilities Management	X		X	X										X
J01	Fleet Management	X		X	X										X
K00	General Overhead	X	X	X	X										
LEG	Partnership & Philanthropy	X		X	X										
L00	Kline Creek Farm	X		X	X										
M00	Procurement Services	X		X	X										
MAY	Mayslake Peabody Estate	X		X	X										
MM1	Maple Meadows - Revenue								X						
MMD	Maple Meadows - Grounds Maint.								X						
MMK	Maple Meadows - Administration								X						
MMS	Maple Meadows - Clubhouse Bus.								X						
MMT	Maple Meadows - Facilities Serv.								X						
N00	Community Relations	X		X	X										
N01	Visitor Engagement	X		X	X										
N02	Volunteer Services	X		X	X										
OM1	Oak Meadows - Revenue								X						
OMD	Oak Meadows - Grounds Maint.								X						
OMK	Oak Meadows - Administration								X						
OMS	Oak Meadows - Clubhouse Bus.								X						
OMT	Oak Meadows - Facilities Serv.								X						
P00	Planning			X	X					X			X		X
PSS	Public Safety & Services	X		X	X										
Q00	Information Technology	X		X	X										
R00	Fullersburg Woods Campus	X		X	X										
RMD	Resource Management & Development	X		X	X										
SJF	St. James Farm	X		X	X										
U00	Law Enforcement	X		X	X										
Z00	Zoological (Willowbrook Wildlife Center)			X	X		X								

Combined Funds by Category*

Revenues	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
Property Taxes	\$51,189,200	\$51,973,643	\$51,279,025	\$51,693,584	\$51,279,025
Other Taxes	1,401,732	2,460,760	1,900,000	4,796,874	2,494,000
Fees/Permits	5,058,494	6,844,539	7,717,940	7,448,825	7,940,283
Intergovernmental	1,979,177	2,538,521	2,606,454	1,187,735	5,200,193
Investment Income	17,096,722	(3,784,978)	6,264,000	(27,638,641)	6,939,750
Debt Service Proceeds	-	-	-	40,392,235	-
Other Income	2,083,236	1,591,086	5,055,191	2,107,894	6,910,752
Transfers In	20,860,877	13,974,356	39,810,225	25,153,450	44,206,161
Total	\$99,669,439	\$75,597,926	\$114,632,835	\$105,141,956	\$124,970,164

Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
Personnel Services	\$27,392,290	\$29,066,253	\$30,516,140	\$29,618,692	\$34,194,889
Supplies	3,348,465	3,728,594	4,162,871	4,104,084	4,661,207
Operational Services	9,763,675	7,160,510	12,266,091	10,085,104	13,004,598
Capital - Land/Structures	1,086,640	2,878,518	4,717,900	2,086,740	3,967,645
Capital - Equipment	2,001,393	1,116,912	1,928,827	867,321	2,239,214
Capital - Recreation	7,390,114	7,252,079	39,012,815	12,300,540	43,633,873
Capital - Conservation/Mgmt	204,788	318,141	-	154,309	385,100
Capital - Landfill	292,059	34,947	2,580,000	560,000	3,060,000
Contingency	-	-	500,000	-	535,000
Debt Service	17,900,550	22,054,325	22,549,250	24,256,973	24,314,850
Transfers Out	20,878,877	13,974,356	6,416,000	25,153,449	44,224,161
Total	\$90,258,851	\$87,584,634	\$124,649,893	\$109,187,212	\$174,220,537

*All rounding in each category to the nearest dollar including totals.

Budget by Fund Type and Category

Revenues	General Fund	Special Revenue Funds	Enterprise Funds	Capital Projects Funds	Debt Service Funds
Property Taxes	\$23,933,520	\$4,882,035	\$ -	\$2,639,800	\$20,363,670
Other Taxes	1,840,000	114,000	-	-	-
Fees/Permits	1,384,783	17,000	6,538,500	-	-
Intergovernmental	227,193	823,000	-	4,150,000	-
Investment Income	120,000	6,098,250	25,000	242,500	454,000
Debt Service Proceeds	-	-	-	-	-
Other Income	524,752	500,000	13,000	5,873,000	-
Transfers In	5,685,145	1,267,315	-	37,253,701	-
Total	\$33,715,394	\$13,701,600	\$6,576,500	\$50,159,001	\$20,817,670

Expenditures	General Fund	Special Revenue Funds	Enterprise Funds	Capital Projects Funds	Debt Service Funds
Personnel Services	\$23,176,217	\$6,955,967	\$3,300,317	\$762,388	\$ -
Supplies	3,063,249	333,170	1,257,588	7,200	-
Operational Services	5,064,137	4,349,204	1,132,276	2,458,981	-
Capital - Land/Structures	20,000	120,000	1,170,000	2,657,645	-
Capital - Equipment	98,675	-	338,000	1,802,539	-
Capital - Recreation	-	-	-	43,633,873	-
Capital - Conservation/Mgmt	-	-	-	385,100	-
Capital - Landfill	-	3,060,000	-	-	-
Debt Service	-	-	-	-	24,314,850
Contingency	500,000	-	-	35,000	-
Transfers Out	2,000,000	15,120,032	-	250,000	26,854,129
Total	\$33,922,278	\$29,938,373	\$7,198,181	\$51,992,726	\$51,168,979

Revenue by Fund

Fund	Description	2020 Actual	2021 Actual	2220 Budget	2022 Est Actual	2023 Budget
General Fund						
010	General	\$26,560,872	\$29,672,662	\$29,514,085	\$28,675,489	\$33,715,393
Special Revenue Funds						
020	Liability	335,701	243,850	325,000	303,352	799,420
030	IMRF	2,758,112	2,019,115	2,029,000	1,993,165	2,597,665
035	Social Security	1,472,673	1,292,734	1,270,000	1,256,618	1,337,375
040	Audit	3,146	42,830	16,000	44,000	1,250
050	Zoological (Willowbrook Wildlife)	1,155,576	1,294,415	1,379,000	1,520,678	1,455,890
070	Environmental Responsibility	113,687	(28,617)	52,000	(108,655)	60,000
075	District-Wide Environmental	4,392,203	39,124	1,518,000	(2,012,574)	1,950,000
080	Mallard Lake - Landfill	6,176,676	(1,464,615)	2,099,000	(8,605,465)	2,200,000
081	Mallard Lake - Non-Landfill	14,169	(407)	10,000	-	12,000
085	Greene Valley - Landfill	5,364,193	(1,279,204)	1,973,000	(7,470,570)	2,050,000
086	Greene Valley - Non-Landfill	11,813	-	-	-	-
140	Land Acquisition 2007	69,569	-	-	-	-
142	Land Acquisition 2008	67,006	(370)	-	-	-
145	Land Acquisition 1987	32,139	24,190	-	-	-
147	Land Acquisition 1997	33,888	(2,404)	-	-	-
152	Endowment	434,807	584,449	379,000	554,937	382,000
156	WARP	1,867,997	1,778,648	1,155,300	669,090	856,000
	Total Special Revenue Funds	24,303,355	4,543,738	12,205,300	(11,855,424)	13,701,600
Enterprise Funds						
131	Golf Enterprises	4,667,744	5,661,407	6,376,200	6,123,973	6,576,500
Capital Project Funds						
215	Construction and Development 2018	117,753	(15,169)	-	33,944	1,048,278
220	Construction and Development 2019	2,308,188	2,002,981	-	671,317	574,295
221	Construction and Development 2020	-	5,253,196	-	6,048	-
222	Construction and Development 2021	-	-	12,640,000	6,952,394	5,576,999
223	Construction and Development 2022	-	-	-	-	9,139,800
263	Construction and Development 2013	6,238	-	-	-	-
273	Construction and Development 2014	26,890	(4,743)	-	-	-
283	Construction and Development 2015	27,467	14,355	-	-	-
293	Construction and Development 16/17	30,442	351,633	-	126,113	-
500	Capital Improvements and Repairs	2,138,820	2,801,327	2,009,000	1,645,786	2,210,000
510	Oak Meadows Project	9,158,350	2,115,220	38,000	256,328	40,000
520	Fleet Management Building Project	11,486	(361)	2,000	-	2,500
530	Building Renewal	8,383,520	(11,124)	150,000	-	425,000
540	Willowbrook Wildlife Project	-	-	29,115,000	4,150,000	31,142,129
	Total Capital Project Funds	22,209,154	12,507,315	43,954,000	13,841,930	50,159,001

Debt Service Funds

322	Bond Series 2022	-	-	-	41,982,292	2,077,250
340	Bond Series 2016 Refunding	679	-	-	-	-
350	Bond Series 2015 Refunding	7,253,050	7,586,708	7,831,500	7,800,269	7,634,250
375	Bond Series 2015A	5,893,896	7,241,756	5,854,625	5,822,247	5,974,000
380	Bond Series 2000	21,582	-	-	-	-
397	Bond Series 2022A Refunding	8,961,690	8,375,757	8,897,125	12,751,180	5,132,170
Total Debt Service Funds		22,130,897	23,204,221	22,583,250	68,355,988	20,817,670

**Total Forest Preserve District of DuPage
County**

\$99,872,019	\$75,589,343	\$114,632,835	\$105,141,956	\$124,970,164
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Expenditures by Fund

Fund	Description	2020 Actual	2021 Actual	2220 Budget	2022 Est Actual	2023 Budget
General Fund						
010	General	\$26,349,630	\$29,842,069	\$29,157,931	\$28,462,830	\$33,922,279
Special Revenue Funds						
020	Liability	378,005	707,614	990,000	1,029,626	1,280,500
030	IMRF	2,796,180	2,633,970	2,359,710	2,249,902	3,222,070
035	Social Security	1,318,249	1,395,151	1,510,018	1,409,091	1,628,685
040	Audit	35,250	35,000	40,000	36,835	67,858
050	Zoological (Willowbrook Wildlife)	1,264,682	1,418,228	1,505,513	1,465,299	1,671,072
070	Environmental Responsibility	222,507	51,000	35,000	-	-
075	District-Wide Environmental	3,085,639	7,978,502	10,975,420	10,348,396	16,151,314
080	Mallard lake - Landfill	64,269	1,046,981	1,367,200	1,105,600	2,342,200
081	Mallard lake - Non-Landfill	-	-	-	-	-
085	Greene Valley - Landfill	74,199	1,102,412	1,505,000	1,290,500	2,360,000
086	Greene Valley - Non-Landfill	240,095	-	-	-	-
140	Land Acquisition 2007	4,971,805	-	-	-	-
142	Land Acquisition 2008	4,030,733	11,860	-	-	-
145	Land Acquisition 1987	-	-	-	-	-
147	Land Acquisition 1997	-	-	-	-	-
150	Land Acquisition 2012	4,023	-	-	-	-
152	Endowment	-	1,024,492	350,000	350,000	350,000
156	WARP	3,623,462	1,226,673	854,021	774,081	864,674
	Total Special Revenue Funds	22,109,098	18,631,883	21,491,882	20,059,330	29,938,373
Enterprise Funds						
131	Golf Enterprises	11,730,415	3,309,553	5,864,325	4,758,659	7,198,181
Capital Project Funds						
215	Construction and Development 2018	301,226	583,426	-	523,778	1,441,816
220	Construction and Development 2019	868,525	1,267,927	-	1,191,893	1,555,133
221	Construction and Development 2020	-	718,265	-	1,415,837	3,142,002
222	Construction and Development 2021	-	-	12,501,490	5,663,130	6,866,263
223	Construction and Development 2022	-	-	-	-	8,476,095
263	Construction and Development 2013	300,660	-	-	-	-
273	Construction and Development 2014	135,057	784,000	-	-	-
283	Construction and Development 2015	37,635	466,076	-	1,426	-
293	Construction and Development 16/17	120,331	180,108	-	772,221	138,366
500	Capital Improvements and Repairs	10,310,839	3,398,110	2,883,775	1,463,214	3,266,014
510	Oak Meadows Project	6,831,097	4,983,310	610,000	46,719	-
520	Fleet Management Building Project	9,274	7,601	-	-	-
530	Building Renewal	843,435	1,388,003	1,390,000	595,000	2,381,630
540	Willowbrook Wildlife Project	-	-	28,201,240	3,812,980	24,725,407
	Total Capital Project Funds	19,758,079	13,776,826	45,586,505	15,486,198	51,992,726

Debt Service Funds

322	Bond Series 2022	-	-	-	11,696,974	28,481,379
340	Bond Series 2016 Refunding	136,539	-	-	-	-
350	Bond Series 2015 Refunding	2,902,600	7,038,975	7,689,875	13,313,077	7,634,250
375	Bond Series 2015A	5,951,975	5,962,975	5,972,250	5,972,250	5,970,000
380	Bond Series 2000	1,281,105	-	-	-	-
397	Bond Series 2022A Refunding	9,045,975	9,052,375	8,887,125	9,349,525	9,083,350
Total Debt Service Funds		19,318,194	22,054,325	22,549,250	40,331,826	51,168,979
Total Forest Preserve District of DuPage County		\$99,265,413	\$87,614,655	\$124,649,894	\$109,098,843	\$174,220,537

Fund Balance by Fund

Fund	Description	Est Beginning Fund Bal 2023	2023 Revenues	2023 Expenditures	Est Ending Fund Bal 2023
General Fund					
010	General	\$4,263,651	\$33,715,394	\$33,922,279	\$4,056,766
Special Revenue Funds					
020	Liability	1,207,354	799,420	1,280,500	726,274
030	IMRF	1,256,201	2,597,665	3,222,070	631,796
035	Social Security	1,378,666	1,337,375	1,628,685	1,087,356
040	Audit	78,761	1,250	67,858	12,153
050	Zoological (Willowbrook Wildlife Center)	1,061,410	1,455,890	1,671,072	846,228
070	Environmental Responsibility	1,920,383	60,000	-	1,980,383
075	District-Wide Environmental	54,095,006	1,950,000	16,151,314	39,893,692
080	Mallard lake - Landfill	88,005,124	2,200,000	2,342,200	87,862,924
081	Mallard lake - Non-Landfill	512,298	12,000	-	524,298
085	Greene Valley - Landfill	71,784,475	2,050,000	2,360,000	71,474,475
086	Greene Valley - Non-Landfill	0	-	-	0
142	Land Acquisition 2008	(12,230)	-	-	(12,230)
145	Land Acquisition 1987	275,955	-	-	275,955
147	Land Acquisition 1997	1,098,122	-	-	1,098,122
152	Endowment	2,171,505	382,000	350,000	2,203,505
156	WARP	2,248,370	856,000	864,674	2,239,696
	Total Special Revenue Funds	227,081,400	13,701,600	29,938,373	210,844,627
Enterprise Funds					
131	Golf Enterprises	3,466,279	6,576,500	7,198,181	2,844,598
Capital Project Funds					
215	Construction and Development 2018	1,005,111	1,048,278	1,441,816	611,573
220	Construction and Development 2019	2,174,731	574,295	1,555,133	1,193,893
221	Construction and Development 2020	4,564,932	-	3,142,002	1,422,930
222	Construction and Development 2021	-	5,576,999	6,866,263	(1,289,264)
223	Construction and Development 2022	-	9,139,800	8,476,095	663,705
273	Construction and Development 2014	(62,259)	-	-	(62,259)
283	Construction and Development 2015	566,523	-	-	566,523
293	Construction and Development 16/17	1,137,345	-	138,366	998,979
500	Capital Improvements and Repairs	1,330,682	2,210,000	3,266,014	274,668
510	Oak Meadows Project	-	40,000	-	40,000
520	Fleet Management Building Project	389,778	2,500	-	392,278
530	Building Renewal	6,140,958	425,000	2,381,630	4,184,328
540	Willowbrook Wildlife Project	-	31,142,129	24,725,407	6,416,722
	Total Capital Project Funds	17,247,801	50,159,001	51,992,726	15,414,076

Debt Service Funds

322	Bond Series 2022	-	2,077,250	28,481,379	(26,404,129)
340	Bond Series 2016 Refunding	-	-	-	-
350	Bond Series 2015 Refunding	7,217,997	7,634,250	7,634,250	7,217,997
375	Bond Series 2015A	2,286,020	5,974,000	5,970,000	2,290,020
380	Bond Series 2000	-	-	-	-
397	Bond Series 2022A Refunding	73,943	5,132,170	9,083,350	(3,877,237)
Total Debt Service Funds		9,577,960	20,817,670	51,168,979	(20,773,349)
Total Forest Preserve District of DuPage County		\$261,637,091	\$124,970,164	\$174,220,537	\$212,386,718

FY 2023 Transfers

Fund	Description	General 010	Liability 020	IMRF 030	District- Wide Env 075	C & D 2018 215	C & D 2019 220	C & D 2021 222	C & D 2022 223	Capital Imprvmt and Repair 500	Building Renewal 530	Willowbrook Wildlife Bldg Improvement 540	Total Transfers Out
General Fund													
010	General									\$2,000,000			\$2,000,000
Special Revenue Funds													
050	Zoological	18,000											18,000
075	District- Wide Env	1,685,145	454,450	462,865		1,048,278	574,295	1,426,999	5,100,000				10,752,032
080	Mallard lake - Landfill	2,000,000											2,000,000
085	Greene Valley - Landfill	2,000,000											2,000,000
152	Endowmen t				350,000								350,000
Capital Project Funds													
223	C&D 2022										250,000		250,000
Debt Service Funds													
322	Bond Series 2022							4,150,000	650,000			22,054,129	26,854,129
Total Transfers In		\$5,703,145	\$454,450	\$462,865	\$350,000	\$1,048,278	\$574,295	\$5,576,999	\$5,750,000	\$2,000,000	\$250,000	\$22,054,129	\$44,224,161

GENERAL FUND SUMMARY



General Fund

The General Fund is the main operating fund for the Forest Preserve District's service delivery to the residents of DuPage County. The General Fund accounts for 19.5 percent of the total budget, but accounts for 69.8 percent of total operational costs of the District. These services include public safety provided by District Law Enforcement and Ranger Operations, as appropriate. Natural Resources and Grounds Management maintain and restore preserves and District properties. Facilities, Operational Resources, and Fleet Management maintain the District's assets: buildings, barns, education centers, other related infrastructure, equipment, and vehicles. Land Preservation and Environmental Services plan for current and future needs of the preserves and properties, while always being mindful of acquisitions or expansions of preserves and property.

Community Engagement oversees educational programming at all properties and preserves, Community Relations and Visitors Engagement throughout the District. These sites and centers each have their own budgets each fiscal year. Detailed information can be found in the sections dedicated to Danada Equestrian Center, Kline Creek Farm, Mayslake, Fullersburg Woods, and St. James Farm. These functions are critical to communicate with residents and users of the preserves.

District administrative services are more than the Executive Director's office and Human Resources. Information Technology, Finance, Procurement, Partnership and Philanthropy, and Volunteer Services are all included in the General Fund as well. These functions support all operations of the District, not just General Fund operations. It is critical that the support and communication of administrative service functions work seamlessly with the other departments and divisions to accomplish the District's goals and objectives annually.

General Fund revenue is primarily property tax driven with the \$23.9 million budgeted in FY 2023 accounting for 85 percent of the total General Fund revenue, excluding transfers. The remaining 15 percent is comprised of Corporate Personal Property Replacement Tax, Permits and Fees, Intergovernmental revenues, and other income. All non-tax revenues are budgeted by department to align revenues with the programs and services that generate the income. In some cases its fees and charges associated with the services rendered. Intergovernmental revenues represent grants and other allocations from federal, state, or local governmental units for projects or operations.

In the coming section you will find summary and detail information for all departments and divisions within the General Fund and the fiscally responsible allocation of resources for the 2023 fiscal year. The budget requests exceeded what has been allocated, no different than prior fiscal years, in the current budget cycle. Many difficult decisions and evaluations of services and processes were examined to ensure operations and services would be provided at the levels that residents and outdoor enthusiasts of the District's preserve have come to know. Many increases in budget line items are attributed to inflationary increases experienced in 2022 that are anticipated to carryover into 2023 and potentially 2024.

FY 2023 General Fund Summary by Category

Revenues	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
Property Taxes	\$21,725,332	22,779,418	22,781,000	22,597,200	\$23,933,520
Other Taxes	1,089,145	1,774,036	1,372,000	3,465,000	1,840,000
Fees/Permits	636,692	1,208,508	1,357,740	1,314,593	1,384,783
Intergovernmental	112,251	597,769	331,154	123,366	227,193
Investment Income	88,579	(84,602)	116,000	(4,626,837)	120,000
Other Income	1,244,727	613,534	556,191	886,571	524,752
Transfers In	1,664,145	2,784,000	3,000,000	4,915,596	5,685,145
Total	\$26,560,872	\$29,672,662	\$29,514,085	\$28,675,489	\$33,715,394

Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
Personnel Services	\$19,991,279	\$20,836,160	\$21,023,779	\$21,038,050	\$23,176,217
Supplies	2,408,768	2,519,626	2,665,047	2,725,519	3,063,249
Operational Services	3,717,079	3,706,289	4,888,106	4,573,316	5,064,137
Capital - Land/Structures	7,398	8,213	24,000	66,740	20,000
Capital - Equipment	4,495	15,748	57,000	59,205	98,675
Contingency	-	-	500,000	-	500,000
Transfers Out	220,610	2,756,033	-	-	2,000,000
Total	\$26,349,629	\$29,842,070	\$29,157,932	\$28,462,830	\$33,922,279

FY 2023 General Fund Budget Summary by Department

Revenues

Fund	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
010	General	\$26,560,872	\$29,672,662	\$29,514,085	\$28,675,489	\$33,715,394

Expenditures by Department/Division

Dept Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
A00	Commissioners and Officers	\$528,983	\$555,961	\$550,081	\$544,241	\$522,779
B00	Core Management	621,887	683,777	1,013,635	890,909	998,836
C00	Finance	842,773	880,109	976,548	871,038	923,218
D00	Natural Resources	3,015,159	3,062,217	3,386,939	3,071,746	3,551,361
D11	Grounds Management	3,488,618	3,835,768	4,049,867	3,898,588	4,073,715
E00	Human Resources	548,714	565,990	715,469	720,153	1,181,883
ED1	Community Engagement	312,898	271,550	301,366	287,381	342,007
F00	Land Preservation	288,835	309,150	332,243	396,394	338,550
FLD	Operational Resources	313,457	292,913	389,552	348,565	413,196
G00	Ranger Operations	2,133,907	2,359,006	2,392,673	2,276,389	2,435,620
H00	Danada Equestrian Center	437,426	483,200	554,278	505,791	566,776
I00	Environmental Services	491,676	506,633	523,182	501,679	730,359
J00	Facilities Management	2,330,553	2,322,257	2,580,714	2,483,676	2,795,561
J01	Fleet Management	2,014,005	2,310,241	2,249,666	2,361,593	2,675,738
K00	General Overhead	744,283	3,043,952	90,825	495,084	1,933,487
L00	Kline Creek Farm	645,390	637,295	736,588	689,086	780,532
LEG	Partnership & Philanthropy	1,741	4,268	27,600	266,938	292,060
M00	Procurement Services	244,009	249,177	273,678	247,093	327,066
MAY	Mayslake Peabody Estate	418,301	336,545	386,802	306,378	435,306
N00	Community Relations	919,901	796,790	768,777	519,114	603,068
N01	Visitor Engagement	264,489	672,356	772,810	675,315	802,773
N02	Volunteer Services	181,821	205,797	251,043	233,172	269,211
PSS	Public Safety & Services	-	-	-	70,000	179,718
Q00	Information Technology	1,512,543	1,426,360	1,538,720	1,532,710	1,737,184
R00	Fullersburg Woods Campus	514,491	311,238	436,947	323,166	498,901
RMD	Resource Mgmt & Dvlpmt	239,618	246,708	245,086	249,647	282,198
SJF	St. James Farm	432,045	461,313	522,404	476,874	635,447
U00	Law Enforcement	2,862,111	3,011,494	3,090,439	3,220,110	3,595,699
	TOTAL	\$26,349,630	\$29,842,069	\$29,157,932	\$28,400,713	\$33,922,279

FY2023 General Fund Detail Revenue Budget

General Fund 010

Account Number	Taxes	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
1100	Current Levy	\$21,714,785	\$22,765,530	\$22,781,000	\$22,577,000	\$23,933,520
1110	Prior Levies	1,993	13,888	-	20,200	-
1130	Other Property Taxes	8,554	-	-	-	-
1200	Personal Property Replacement Tax	1,089,145	1,774,036	1,372,000	3,465,000	1,840,000
	Taxes Total	\$22,814,477	\$24,553,454	\$24,153,000	\$26,062,200	\$25,773,520

Account Number	Fees and Permits	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
2100	Picnic	\$49,760	\$119,250	\$116,000	\$110,500	\$116,000
2110	Camping	33,874	89,405	84,000	78,000	84,000
2120	Special Use	27,479	45,435	50,120	48,000	50,320
2151	Model Aircraft	6,046	6,583	6,500	5,500	6,000
2160	Other/Add-ons (Tents, Grills, etc.)	(1,925)	5,335	5,150	3,600	5,150
2500	Boat (Annual & Daily)	46,265	45,465	47,000	39,500	42,000
2510	Replacement/Amended Permits (Any Type)	1,355	1,440	1,500	950	1,500
2710	Dog (Annual & Daily)	355,765	438,264	413,000	401,000	413,000
2715	Tubing/Snow Shoes Rental	4,580	16,050	10,600	30,820	26,000
2720	Firewood	6,195	8,323	7,500	8,700	8,500
2725	Other Fees	145	390	400	2,600	600
2735	Summer Camp	7,340	100,410	138,390	137,243	145,390
2740	Educational Programs	77	23,146	63,950	34,500	58,450
2745	Equestrian Program	2,602	20,455	35,985	39,000	37,840
2755	Hayrides	700	7,665	8,850	25,000	10,950
2765	Participation Fees	12,585	25,107	64,010	47,375	44,718
2841	Facilities Rental	(15,510)	18,830	41,950	30,445	45,800
2849	Other	99,864	94,762	127,735	144,795	163,565
2850	Cash Over & Short	(414)	(197)	-	-	-
2855	Boats Rentals	-	142,240	135,000	127,065	125,000
2862	Equipment Rental Fees	(90)	150	100	-	-
	Fees & Permits Total	\$636,693	\$1,208,508	\$1,357,740	\$1,314,593	\$1,384,783

Account Number	Intergovernmental	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
3310	State	\$35,020	\$455,197	\$325,000	\$57,003	\$47,467
3320	Local	77,231	48,408	-	60,032	21,112
3330	Federal	-	94,164	-	-	100,000
3400	Other	-	-	6,154	6,331	58,614
	Intergovernmental Revenues Total	\$112,251	\$597,769	\$331,154	\$123,366	\$227,193

Account Number	Other Income	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
4100	Cropland Conversions	\$89,925	\$93,263	\$71,925	\$71,925	\$68,925
4200	Easement Fees & Defaults	504,185	121,986	120,000	260,000	50,000
4300	Court Fines	74,608	49,524	57,000	39,000	40,000
4400	Investment Income	88,579	(84,602)	116,000	(4,626,837)	120,000
4505	Landfill Gas Royalties	34,446	53,953	42,000	80,000	65,000
4531	Guard Residence Maintenance Fees	33,540	36,873	33,000	36,120	36,120
4600	Interfund Transfers In - Services Provided	18,000	-	18,000	18,000	18,000
4900	Other Nontaxable	293,283	162,962	158,657	271,303	207,218
4920	Donations	196,740	94,974	55,609	110,223	39,489
	Other Income Total	\$1,333,306	\$528,932	\$672,191	(\$3,740,266)	\$644,752

Account Number	Transfers	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget
6400	Transfers	\$1,664,145	\$2,784,000	\$3,000,000	\$4,915,596	\$5,685,145
	Total Transfers	\$1,664,145	\$2,784,000	\$3,000,000	\$4,915,596	\$5,685,145

	Total General Fund Revenue	\$26,560,871	\$29,672,663	\$29,514,085	\$28,675,489	\$33,715,393
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Commissioners & Officers

The District operates under the Commission form of government with a President and a six member Board of Commissioners. Each Commissioner represents one of the six Districts of the Forest Preserve. It is the role of the Board of Commissioners, as representatives of DuPage County citizens, to ensure the District’s vision, mission and purpose are being met. The Commissioners & Officers guide the District through policy development, determine future strategic direction, and ensure necessary resources are allocated annually to accomplish their goals and objectives.

In 2021 the Commissioners recruited and hired a new Executive Director, approved a bond issuance yielding \$40 million in proceeds to finance master plan projects and initiatives, infrastructure improvements, and capital projects without raising property taxes. The District’s AAA bond rating from Standard & Poor’s was also reaffirmed in recognition of its fiscally responsible management of taxpayer resources.

In 2023, the Board seeks to continue its momentum with the continued progress of large capital projects, including renovations of the Mayslake Peabody Mansion, construction of a new Willowbrook Wildlife Center, various natural restoration work, and other public infrastructure projects.

Department Goals & Objectives

1. Create a culture of service excellence with measurable outcomes for performance and efficiency.
Strategic Plan Goal 1, Master Plan Goal 1 and 2

2. Operate in a manner that is both financially and environmentally sustainable.
Strategic Plan Goal 2, Master Plan Goal 1 and 6

3. Continue responsible stewardship of DuPage County’s natural and cultural resources through effective resource management, responsible and strategic acquisitions, proactive maintenance, and appropriate allocation of resources.
Strategic Plan Goal 4, Master Plan Goal 1, 3, and 4

Performance Measures

Number of regional, state, and national awards and recognitions

Number of Informational and Commissioner-attended, District sponsored events

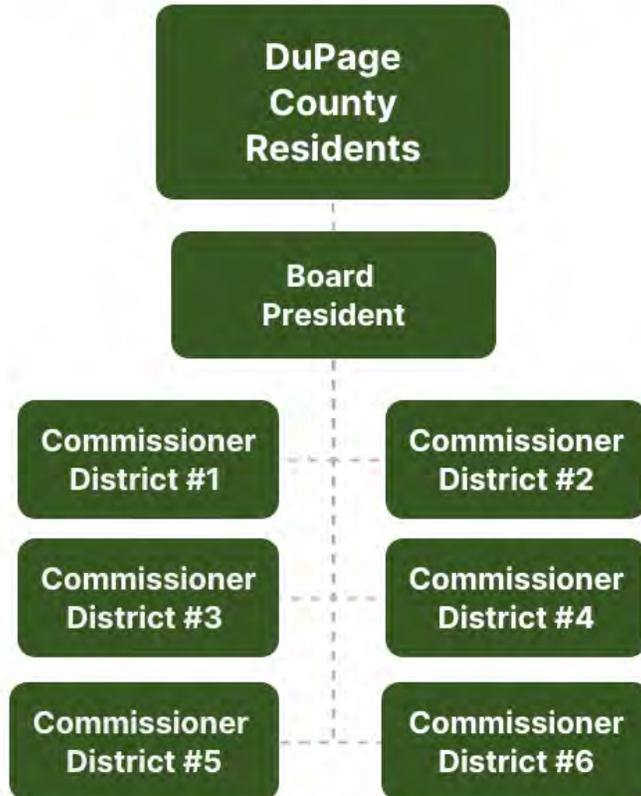
Number of certified projects and initiatives authorized for commencement by the Board

Miles of trail added

Acres of land acquired (including conservation easements) for open space

	2021	2022	2023
Benchmark	Actual	Est Actual	Budget
6	4	6	7
57	51	62	59
8	16	4	3
2.48	3.60	2.35	1.50
7.50	12.02	3.07	5.00

Commissioners & Officers



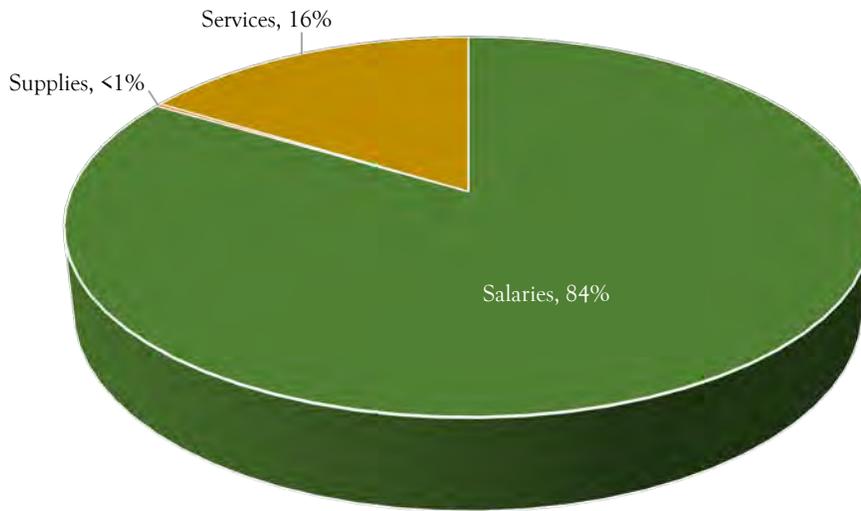
FY2023 Commissioners & Officers Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$ 466,477	\$ 473,796	\$ 465,546	\$ 468,399	\$ 436,684	-6.20%
Supplies	1,177	1,326	1,250	930	1,410	12.80%
Services	61,328	80,839	83,285	74,913	84,685	1.68%
Total	\$ 528,983	\$ 555,961	\$ 550,081	\$ 544,242	\$ 522,779	-4.96%

FY2023 Commissioners & Officers Variances >10%

- Operating Supplies are anticipated to increase for logo wear, which will be offset by revenue generated from those sales.

Commissioners Expenditure Summary



FY 2023 Commissioners & Officers Detail Budget

Fund & Department# 010 - A00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1210	COMMISSIONERS AND OFFICERS	\$ 374,999	\$ 382,210	\$ 375,000	\$ 374,999	\$ 375,000	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	91,478	91,586	90,546	93,400	61,684	-31.88%
2100	OFFICE SUPPLIES	522	516	600	600	610	1.67%
2200	OPERATING SUPPLIES	655	810	650	330	800	23.08%
3100	PROFESSIONAL SERVICES	50,000	70,000	63,000	60,000	63,000	0.00%
3400	UTILITIES	4,245	4,013	4,920	3,124	3,600	-26.83%
3900	OTHER SERVICES & CHARGES	5,748	5,558	8,550	8,500	8,865	3.68%
3902	COMMISSIONER'S EXPENSES	1,335	1,268	6,815	3,288	7,720	13.28%
3903	TRAINING & DEVELOPMENT	-	-	-	-	1,500	100.00%
	Total Commissioners & Officers	\$ 528,982	\$ 555,961	\$ 550,081	\$ 544,241	\$ 522,779	-4.96%

Core Management

Core Management is responsible for ensuring the District’s mission, goals, and objectives, as set forth by the President and Board of Commissioners, are accomplished in a cost-effective, efficient, and responsible manner. Core Management supports every aspect of District operations and strategic management. The department directly oversees the Executive Office, Human Resources, Legal, Philanthropy & Partnership, Strategic Plans & Initiatives District-wide. Core management provides additional support coordinating and complying with Freedom of Information Act requests, the Open Meetings Act for public meetings, and public records retention act.

Department Goals & Objectives

1. Master Plan implementation & coordination, including identification of future funding sources, Board advisement, and regular public engagement.
Strategic Plan Goal 2, Master Plan Goal 4, 5, and 6

2. District-wide professional development and strategic partnership strengthening.
Strategic Plan Goals 1, 2, and 3, Master Plan Goal 5

3. Transparent and compliant governance.
Strategic Plan Goal 1, Master Plan Goal 6

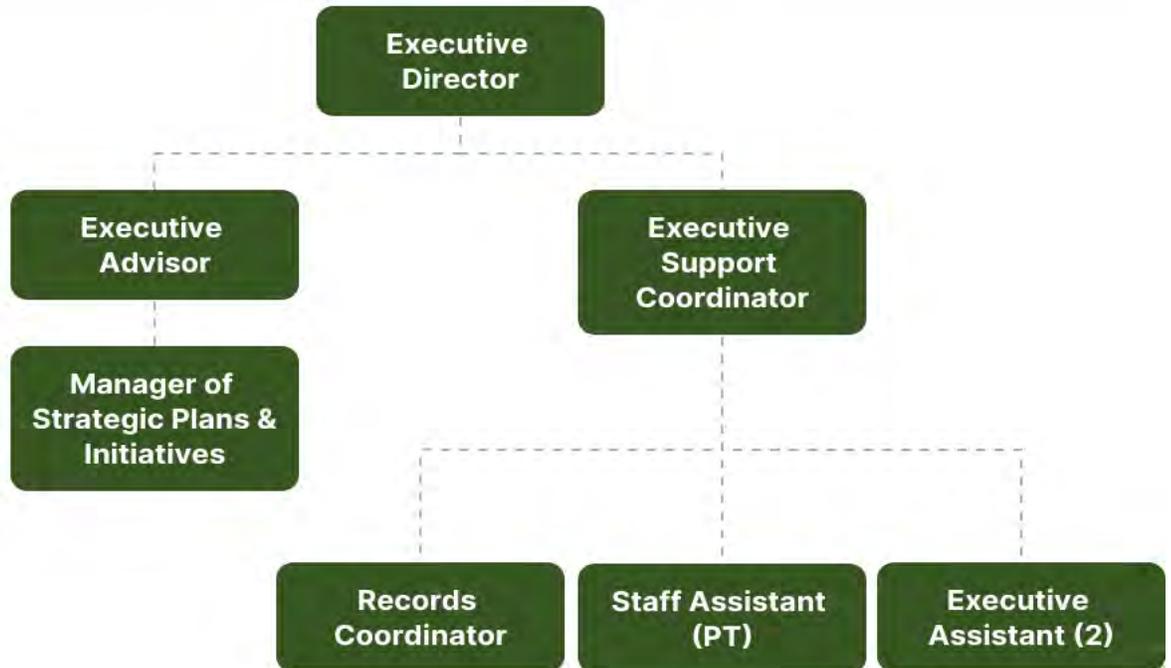
Performance Measures

Master Plan Projects and Initiatives completed by year
 Master Plan updates to the Board
 Number of employee development engagements
 Percentage of FOIA requests completed within statutory requirements

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
6	3	4	12
2	1	2	3
20	N/A	22	20
100%	99.20%	100%	100%

Department Structure

Core Management



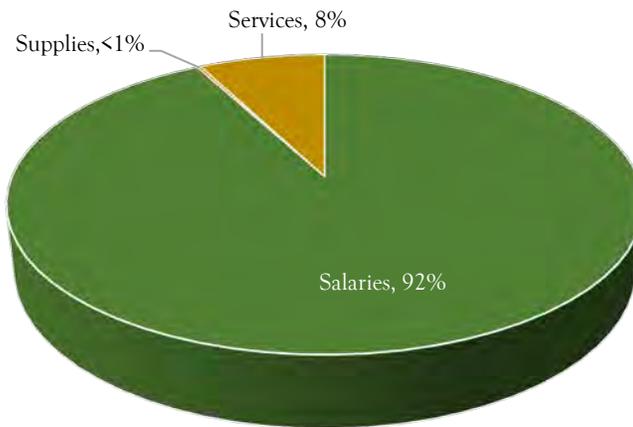
FY2023 Core Management Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$603,892	\$670,877	\$973,463	\$850,673	\$920,416	-5.45%
Supplies	9,834	695	1,430	1,075	2,334	63.22%
Services	8,161	12,205	38,742	39,161	76,086	96.39%
Total	\$621,887	\$683,777	\$1,013,635	\$890,909	\$996,836	-1.46%

FY2023 Core Management Variances >10%

- Supplies are anticipated to increase in the Executive Director Office and Caucus room.
- Services increased for organizational training.

Core Management Expenditure Summary



FY2023 Core Management Detail Budget

Fund & Department# 010 - B00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$453,902	\$597,461	\$869,982	\$747,092	\$773,240	-11.12%
1120	OVERTIME	10	83	-	100	100	100.00%
1250	VACATION LEAVE PAYMENTS	9,269	7,915	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	140,711	65,418	103,481	103,481	147,076	42.13%
2100	OFFICE SUPPLIES	71	59	150	75	150	0.00%
2200	OPERATING SUPPLIES	316	610	980	780	1,205	22.96%
2700	SMALL TOOLS & MINOR EQUIPMENT	9,447	26	300	220	979	226.33%
3400	UTILITIES	-	604	1,320	1,775	1,200	-9.09%
3500	RENTS & LEASES	4,759	4,945	4,980	4,652	4,082	-18.03%
3900	OTHER SERVICES & CHARGES	2,969	6,088	6,075	6,075	8,640	42.22%
3903	TRAINING & DEVELOPMENT	433	568	26,367	26,659	62,164	135.76%
	TOTAL	\$621,887	\$683,777	\$1,013,635	\$890,909	\$998,836	-1.46%

Human Resources

Human Resources supports all District operational needs through the recruitment and retention of talent, managing employee and labor relations, administering benefits, and wellness programs. The department coordinates performance review processes, provides professional development opportunities, facilitates required trainings, manages self-insured workers compensation program, and retains employee files and documents.

Human Resources continually pursues and maintains connections with the District’s human capital. The District’s employees are its most valuable resource and Human Resources is focused on fostering organizational health and total wellbeing (community, career, physical, social/emotional, financial). The department seeks to engage employees in a sustainable manner that creates a high-performing workforce and optimal environment for internal and external stakeholders.

Department Goals & Objectives

1. Retain and recruit human capital that has the appropriate skill set to contribute and achieve organizational goals and objectives.
Strategic Plan Goal 2, Master Plan Goal 2 and 5

2. Enhance and expand District-wide professional training and programs that provide employees the opportunity to hone ability, learn new skills, and foster a culture of growth in the organization.
Strategic Plan Goal 1 and 2, Master Plan Goal 2 and 6

3. Provide access to resources that educate, inform, and holistically support total wellbeing for all employees.
Strategic Plan Goal 2 and 5, Master Plan Goal 2

Performance Measures

% of employees retained annually

Evaluate programs to provide organization wide as additional resources for employee groups.

Provide internal training sessions

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
90%	N/A	N/A	90%
3	N/A	5	3
8	N/A	10	8

Human Resources



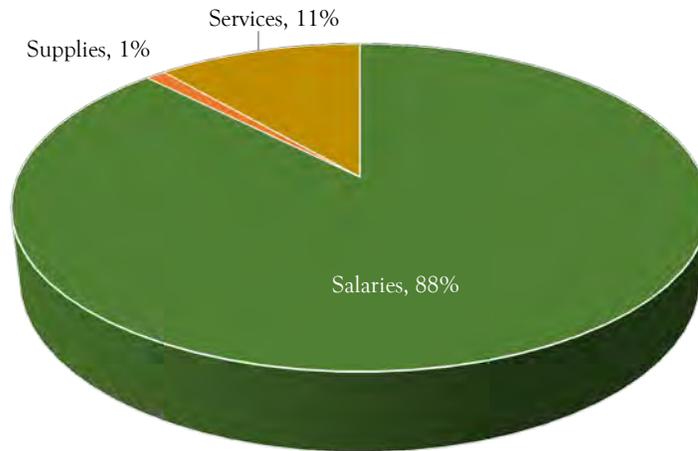
FY2023 Human Resources Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$402,092	\$417,845	\$448,116	\$481,160	\$1,022,878	128.26%
Supplies	97,889	52,339	69,030	58,500	13,800	-80.01%
Services	48,733	95,806	198,323	180,493	145,205	-26.78%
Total	\$548,714	\$565,990	\$715,469	\$720,153	\$1,181,883	65.19%

FY2023 Human Resources Variances >10%

- Salaries increased for budgeted funds tied to the compensation study.
- Supplies decreased as safety supplies moved to Fleet and Procurement budgets.
- Services decreased in Professional Services line item for completed work in 2022 related to the policy manual and compensation study consultants.

Human Resources Expenditure Summary



FY2023 Human Resources Detail Budget

Fund & Department# 010 - E00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$333,763	\$328,882	\$336,116	\$382,384	\$393,455	17.06%
1120	OVERTIME	6	2,042	-	100	250	100.00%
1130	TEMPORARY SALARIES & WAGES	-	7,480	11,000	16,000	10,000	-9.09%
1140	PART-TIME HELP	-	-	36,324	18,000	38,250	5.30%
1250	VACATION LEAVE PAYMENTS	2,981	14,023	-	-	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	-	-	-	507,101	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	65,342	65,418	64,676	64,676	73,822	14.14%
2100	OFFICE SUPPLIES	759	346	1,655	1,500	1,075	-35.05%
2200	OPERATING SUPPLIES	68,656	20,478	31,580	21,000	12,525	-60.34%
2600	BLDG & OTHER MAINT SUPPLIES	28,474	31,515	35,795	36,000	200	-99.44%
3100	PROFESSIONAL SERVICES	19,915	68,525	143,250	145,000	77,630	-45.81%
3400	UTILITIES	182	1,156	1,248	1,493	1,800	44.23%
3900	OTHER SERVICES & CHARGES	24,355	22,390	28,825	21,000	40,775	41.46%
3903	TRAINING & DEVELOPMENT	4,281	3,735	25,000	13,000	25,000	0.00%
	TOTAL	\$548,714	\$565,990	\$715,469	\$720,153	\$1,181,883	65.19%

Partnership & Philanthropy

The Partnership & Philanthropy team coordinates grant-seeking for the District and creates giving opportunities for the community to advance the District's mission, priorities, and initiatives. The revenue generated by the team supplements the District's annual tax revenue. The department will continue to build a culture of philanthropy, grow and strengthen relationships, and create donation opportunities for those interested in partnering with the District for current and future projects or into perpetuity.

The team works in collaboration with the Friends of the Forest Preserve of DuPage County, a 501(c)(3) nonprofit organization with appointed board members, to plan and execute fundraising campaigns and cultivate and manage donor relations. The Friends' network includes DuPage residents, community members, and corporate partners, through philanthropic engagement and investment.

Department Goals & Objectives

1. Develop a grant strategy in collaboration with other District departments to prioritize and secure funding for District programs, projects, and initiatives to supplement District revenue.
Strategic Plan Goal 3 and 4, Master Plan Goal 5 and 6

2. Expand the community partnership program to raise awareness about the organization's mission, nonprofit's purpose, and build relationships with businesses and civic groups to partner for the environment and sustainable operations for our greater community.
Strategic Plan Goal 3 and 4, Master Plan Goal 5 and 6

3. Lead campaigns in cooperation with Friends of the Forest Preserve District of DuPage County and District staff and increase the sustainability of fundraising initiatives.
Strategic Plan Goal 3 and 4, Master Plan Goal 5 and 6

Performance Measures

Percent of Ambassador Circle donors retained year over year
 Corporations, Business & Community Groups engaged and retained
 Percent of grants received that correlate to District planned projects/programs

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
40%	51%	40%	50%
20	15	27	30
100%	N/A	100%	100%

Partnership and Philanthropy



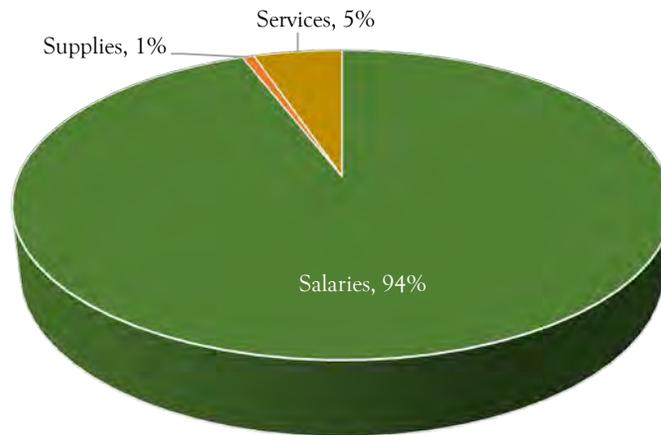
FY2023 Partnership & Philanthropy Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$(127)	\$ -	\$ -	\$251,438	\$275,110	100.00%
Supplies	85	327	15,900	5,800	2,000	-87.42%
Services	1,783	3,941	11,700	9,700	14,950	27.78%
Total	\$1,741	\$4,268	\$27,600	\$266,938	\$292,060	958.19%

FY2023 Partnership & Philanthropy Variances >10%

- Salaries & Benefits are new to the department and were previously budgeted in Core Management.
- Supplies FY2023 budget reduced the FY2022 budget of \$15,000 for donation boxes at six educational sites to \$1,000 for donation boxes at two educational sites and increased the Office Supplies budget by \$100.
- Services increased for catering various events, dues & memberships previously budgeted in Community Relations, and training & development.

Partnership & Philanthropy Expenditure Summary



FY2023 Partnership & Philanthropy Detail Budget
Fund & Department# 010 - LEG

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$ -	\$251,438	\$260,238	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	(127)	-	-	-	14,872	100.00%
2100	OFFICE SUPPLIES	85	327	200	350	300	50.00%
2200	OPERATING SUPPLIES	-	-	700	450	700	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	15,000	5,000	1,000	-93.33%
3100	PROFESSIONAL SERVICES	138	1,251	7,200	7,200	7,500	4.17%
3400	UTILITIES	-	-	-	-	600	100.00%
3900	OTHER SERVICES & CHARGES	-	-	3,000	1,000	3,850	28.33%
3903	TRAINING & DEVELOPMENT	1,645	2,690	1,500	1,500	3,000	100.00%
	TOTAL	\$1,741	\$4,268	\$27,600	\$266,938	\$292,060	958.19%

Volunteer Services

Volunteer services coordinates assistance for operations throughout the District. The volunteers perform many different tasks across departments and divisions that help the District meet goals and objectives. Volunteers are a critical initiative that support staff and the service delivery of programs, events, and other District services.

Under the direction of the Chief Partnership and Philanthropy Officer, Volunteer Services recruits over 200 people annually to support the District. Volunteer Services provides people focused solutions and support to optimize operating goals and initiatives. The District continues to expand the volunteer program to pre-pandemic levels and beyond by offering more opportunities at sites, programs, events, and other services.

Department Goals & Objectives

1. Recruit, retain and support volunteers to assist staff complete goals, objectives, projects and initiatives each fiscal year to fulfill the mission of the District.
Strategic Plan Goal 3 and 5, Master Plan Goal 2 and 5

2. Evaluate the needs of volunteers to provide appropriate training and resources, and coordinate opportunities and initiatives safely and efficiently.
Strategic Plan Goal 3 and 5, Master Plan Goal 2 and 5

Performance Measures

Provide Volunteer trainings courses
% of volunteers retained each year

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
6	N/A	N/A	6
33%	N/A	N/A	33%

Department Structure

Volunteer Services



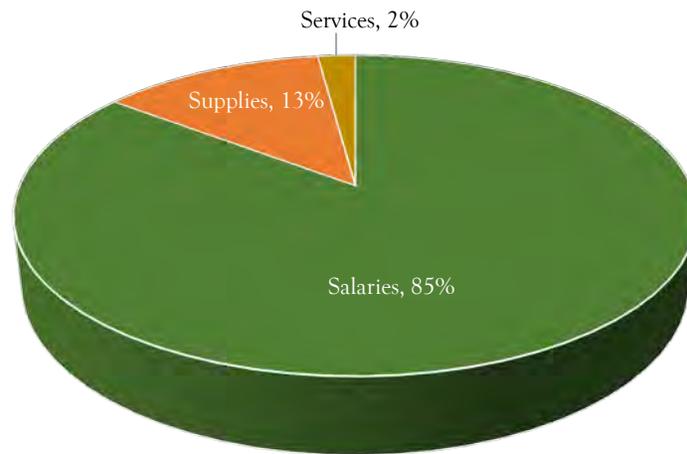
FY2023 Volunteer Services Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$162,973	\$188,625	\$212,603	\$214,129	\$229,621	8.00%
Supplies	12,977	11,806	31,725	14,300	33,875	6.78%
Services	5,871	5,366	6,715	4,743	5,715	-14.89%
Total	\$181,821	\$205,797	\$251,043	\$233,172	\$269,211	7.24%

FY2023 Volunteer Services Variances >10%

- Services are decreasing due to volunteer insurance being moved to the Liability Fund.

Volunteer Services Expenditure Summary



FY2023 Volunteer Services Detail Budget
Fund & Department# 010 - N02

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$124,031	\$133,207	\$173,788	\$175,291	\$184,997	6.45%
1120	OVERTIME	-	27	-	33	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	-	-	-	10,000	100.00%
1140	PART-TIME HELP	11,394	29,224	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	1,412	-	-	-	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	-	10	-	-	-100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,136	26,167	38,805	38,805	34,624	-10.77%
2100	OFFICE SUPPLIES	100	33	300	300	300	0.00%
2200	OPERATING SUPPLIES	9,335	10,664	30,000	14,000	32,050	6.83%
2600	BLDG & OTHER MAINT SUPPLIES	50	-	225	-	325	44.44%
2700	SMALL TOOLS & MINOR EQUIPMENT	3,492	1,109	1,200	-	1,200	0.00%
3100	PROFESSIONAL SERVICES	1,599	3,591	4,475	3,850	4,475	0.00%
3300	INSURANCE SERVICES & PREMIUMS	3,982	1,521	1,000	602	-	-100.00%
3900	OTHER SERVICES & CHARGES	140	197	385	291	385	0.00%
3903	TRAINING & DEVELOPMENT	150	57	855	-	855	0.00%
	TOTAL	\$181,821	\$205,797	\$251,043	\$233,172	\$269,211	7.24%

Information Technology

The Information Technology (IT) Department of the District is a critical internal service function that serves all departments, divisions, and aspects of the organization and ensures the integrity of the network, communication, and reliability of devices and programs. IT is focused on identifying and responding to the changing needs of the organization through fiscally responsible collaboration and innovation. The department maintains and updates the intranet site, cloud security application, and integration modules.

IT regularly reviews and evaluates available technological advancements in hardware, software, systems, and other opportunities to make meaningful upgrades and increase efficiency in processes and procedures.

Department Goals & Objectives

1. Redesign and revamp of District Voice and Data Network. Seek to consolidate, modernize, and reduce operating costs of voice and data services.

Strategic Plan Goal 1 and 2, Master Plan Goal 3 and 6

2. Evaluate and analyze the current finance application and compare to current programs available. Provide staff with a robust financial system that provides self-service integrated modules with the ability to scan and attach documents to be stored electronically.

Strategic Plan Goal 1 and 2, Master Plan Goal 3 and 6

3. Provide an integrated repository for security related software by deploying an aggregator to collect logs from our security products in an efficient manner. We collect data and log files from multiple applications and services both on premise and on the web.

Strategic Plan Goal 3, Master Plan Goal 3

Performance Measures

Annual review and analyze network utilization and consumption reports

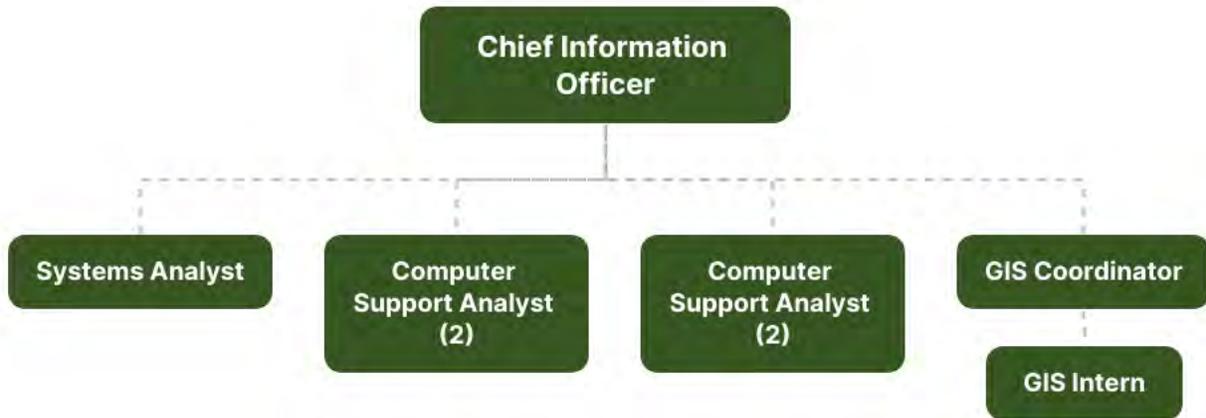
% of work orders responded to in 1 business day

Annual review of disaster recovery plans

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
40	N/A	N/A	40
90%	N/A	N/A	90%
3	N/A	N/A	3

Department Structure

Information Technology



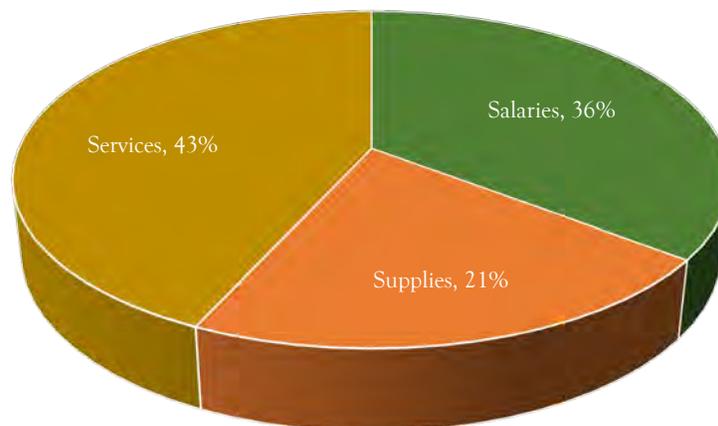
FY2023 Information Technology Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$564,315	\$596,111	\$582,268	\$593,915	\$615,059	5.63%
Supplies	269,297	230,739	267,607	261,450	371,550	38.84%
Services	678,931	599,510	688,845	677,345	750,575	8.96%
Total	\$1,512,543	\$1,426,360	\$1,538,720	\$1,532,710	\$1,737,184	12.90%

FY2023 Information Technology Department Variances >10%

- The increase in Supplies is attributed to network routers for remote office servicing over 20 locations.

Information Technology Expenditure Summary



FY2023 Information Technology Detail Budget
Fund & Department# 010 - Q00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$483,231	\$500,984	\$495,857	\$507,504	\$525,268	5.93%
1130	TEMPORARY SALARIES & WAGES	-	9,296	7,200	7,200	8,400	16.67%
1250	VACATION LEAVE PAYMENTS	2,675	7,329	1,600	1,600	-	-100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	78,409	78,502	77,611	77,611	81,391	4.87%
2100	OFFICE SUPPLIES	727	365	2,000	1,200	2,000	0.00%
2200	OPERATING SUPPLIES	507	363	250	250	250	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	268,063	230,011	265,357	260,000	369,300	39.17%
3100	PROFESSIONAL SERVICES	165,565	65,960	80,000	80,000	65,000	-18.75%
3400	UTILITIES	7,709	7,110	7,000	7,000	9,000	28.57%
3500	RENTS & LEASES	43,356	35,117	48,000	36,500	37,000	-22.92%
3800	EQUIP REPAIR & MAINT SERVICES	413,815	434,921	498,845	498,845	580,075	16.28%
3900	OTHER SERVICES & CHARGES	36,447	42,143	42,500	42,500	47,500	11.76%
3903	TRAINING & DEVELOPMENT	12,039	14,259	12,500	12,500	12,000	-4.00%
	TOTAL	\$1,512,543	\$1,426,360	\$1,538,720	\$1,532,710	\$1,737,184	12.90%

Finance

The Finance Department is responsible for the sound fiscal management and integrity of all financial processes and reports. The department is charged with administration of the annual budget, annual comprehensive financial report, and intermittent and monthly financial analysis and reporting. Finance oversees procurement, maintains debt service covenants, risk management and insurance activities, and oversees the investment portfolio.

The Finance Department is the backbone of District operations providing a high level of service within the organization including accounts payable, payroll, monthly financial reporting, and other services. The Department is particularly proud of maintaining the District’s AAA bond rating from Standard and Poors in 2022. The department provides exemplary service to the public, vendors, and citizen engagement groups. Finance staff regularly makes recommendations to the Executive Director and District Board on policies and procedures ensuring the District’s stable financial management and condition.

Department Goals & Objectives

1. Provide professional and timely services to all District departments, divisions, and employees that support operations and maintain the highest responsible financial management of District assets.
Strategic Plan Goal 1, 2, and 3, Master Plan Goal 3 and 6

2. Enhance policy and procedures related to fiscal management and accounting processes.
Strategic Plan Goal 1 and 2, Master Plan Goal 6

3. Produce high quality financial documents for internal and external use.
Strategic Plan Goal 2 and 3, Master Plan Goal 6

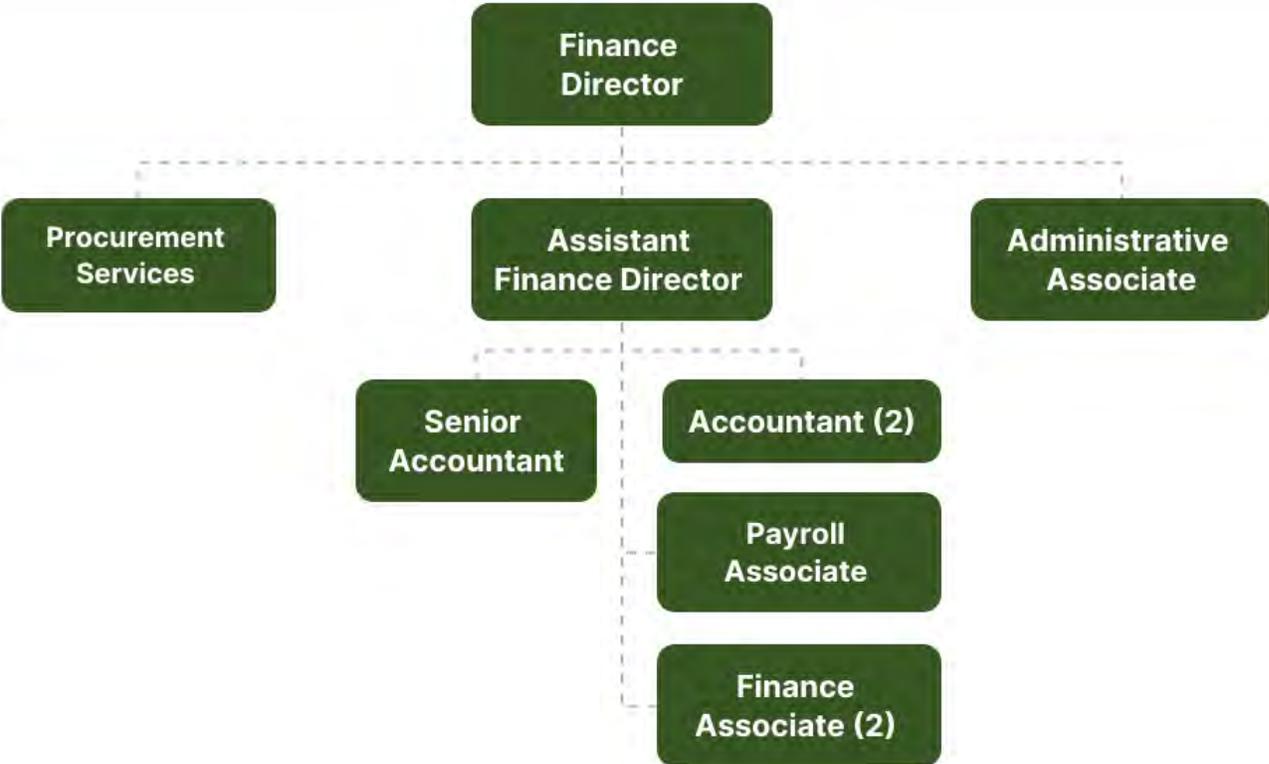
Performance Measures

- # of Financial Documents made available for public inspection annually
- Monthly financial report to department directors by the 15th of the following month
- % Invoices paid within 30 days of receipt
- Annual Review of Policies and Procedures

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
3	2	3	4
12	N/A	7	12
95%	N/A	N/A	95%
3	N/A	4	3

Department Structure

Finance

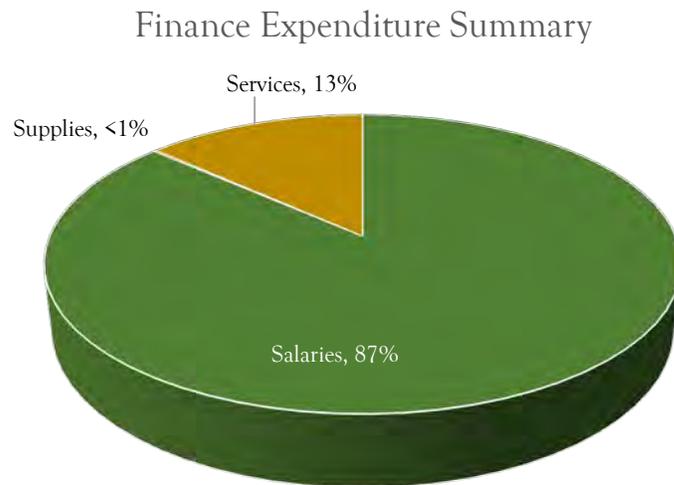


FY2023 Finance Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$707,790	\$715,879	\$739,263	\$662,380	\$798,923	8.07%
Supplies	1,334	2,519	1,740	1,458	1,650	-5.17%
Services	133,649	161,711	235,545	207,200	122,645	-47.93%
Total	\$842,773	\$880,109	\$976,548	\$871,038	\$923,218	-5.46%

FY2023 Finance Variances >10%

- Services are anticipated to decrease with the Document Management Software Initiative budgeted for 2023.



FY2023 Finance Detail Budget

Fund & Department# 010 - C00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$577,427	\$581,805	\$635,782	\$540,838	\$664,940	4.59%
1120	OVERTIME	-	474	-	100	100	100.00%
1130	TEMPORARY SALARIES & WAGES	5,520	3,010	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	-	-	-	9,977	-	0.00%
1250	VACATION LEAVE PAYMENTS	7,356	25,921	-	7,984	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	117,487	104,669	103,481	103,481	133,883	29.38%
2100	OFFICE SUPPLIES	839	1,398	1,000	450	1,000	0.00%
2200	OPERATING SUPPLIES	354	452	240	100	150	-37.50%
2700	SMALL TOOLS & MINOR EQUIPMENT	141	669	500	908	500	0.00%
3100	PROFESSIONAL SERVICES	131,297	157,952	230,000	200,000	109,965	-52.19%
3400	UTILITIES	-	163	-	1,200	1,200	100.00%
3900	OTHER SERVICES & CHARGES	2,267	3,596	2,795	3,500	4,095	46.51%
3903	TRAINING & DEVELOPMENT	85	-	2,750	2,500	7,385	168.55%
	TOTAL	\$842,773	\$880,109	\$976,548	\$871,038	\$923,218	-5.46%

Procurement Services

The Procurement Services Department supports all district operations with administrative procurement and purchasing resources. Procurement Services resides under the direction of the Finance Department and focuses on managing vendors, suppliers, contracts, bid processes, inventories, and other tasks and responsibilities. The department also manages the messenger services that handles all District mail related activities, copying, printing, and distributions. The team assists all District staff and serves as a resource regarding the purchasing policy, contractual obligations, managing inventories, and assists with the request for qualifications/proposal processes.

Department Goals & Objectives

1. Procure supplies efficiently and cost effectively.
Strategic Plan Goal 2, Master Plan Goal 6
2. Oversee compliance with the District Purchasing Policy.
Strategic Plan Goal 1 and 2, Master Plan Goal 6
3. Analyze and review District purchasing trends and expenditures seeking synergies with bulk, consolidated, or other purchasing strategies that will lead to cost savings.
Strategic Plan Goal 1 and 2, Master Plan Goal 6

Performance Measures

- % of monthly purchase cards filed on time
- % of request for proposal/qualification processes completed within 30 days
- # of departments analyzed annually

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
95%	N/A	N/A	95%
90%	N/A	N/A	90%
2	N/A	2	2

Department Structure

Procurement Services



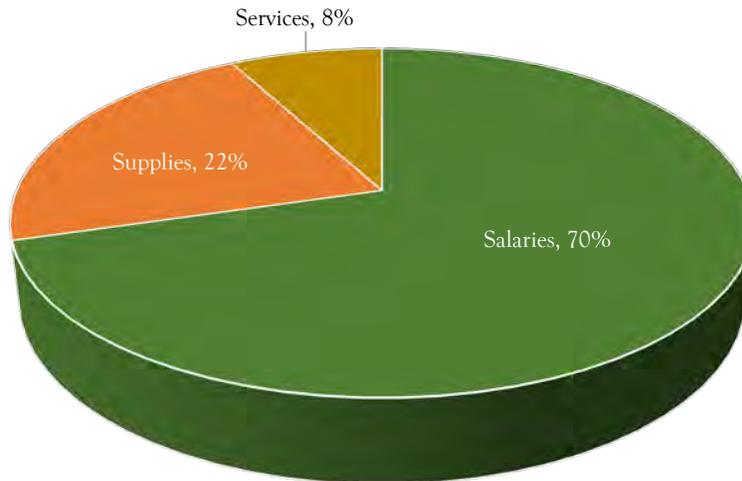
FY2023 Procurement Services Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$176,930	\$187,610	\$187,553	\$170,889	\$237,466	26.61%
Supplies	37,547	49,523	57,325	56,500	62,900	9.73%
Services	29,532	12,044	28,800	19,704	26,700	-7.29%
Total	\$244,009	\$249,177	\$273,678	\$247,093	\$327,066	19.51%

FY2023 Procurement Services Variances >10%

- Salaries are anticipated to increase due to the change in accounting for medical insurance based on actual usage.
- Supplies are anticipated to increase with the cost of materials increasing.

Procurement Services Expenditure Summary



FY2023 Procurement Services Detail Budget

Fund & Department# 010 - M00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$137,710	\$148,346	\$148,748	\$128,003	\$166,938	12.23%
1120	OVERTIME	15	13	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	-	-	-	4,081	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	39,205	39,251	38,805	38,805	70,528	81.75%
2100	OFFICE SUPPLIES	9,623	11,584	10,000	10,000	10,000	0.00%
2200	OPERATING SUPPLIES	1,812	3,432	4,325	3,500	4,000	-7.51%
2500	GROUNDS MAINT SUPPLIES	2,565	5,857	8,000	8,000	8,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	23,547	28,650	35,000	35,000	40,900	16.86%
3100	PROFESSIONAL SERVICES	3,177	3,730	4,000	3,800	4,000	0.00%
3400	UTILITIES	1,237	1,289	2,000	1,154	1,200	-40.00%
3500	RENTS & LEASES	5,407	6,921	7,800	8,000	8,000	2.56%
3800	EQUIP REPAIR & MAINT SERVICES	1,712	2,036	2,500	2,000	2,500	0.00%
3900	OTHER SERVICES & CHARGES	17,999	(2,186)	10,000	3,500	7,500	-25.00%
3903	TRAINING & DEVELOPMENT	-	254	2,500	1,250	3,500	40.00%
	TOTAL	\$244,009	\$249,177	\$273,678	\$247,093	\$327,066	19.51%

General Overhead

General Overhead is a function within the General Fund that operates as “District-wide Administrative Expenditure Department.” Under the direction of the finance department, funding for professional services, legal fees, insurance services & premiums, utilities, contingencies, and transfers are allocated here. This department does not have any personnel.

Some of the expenditures here, specifically salaries and benefits, are contra accounts to offset the full budgeting of salaries and benefits for the fiscal year across all departments and divisions of the General Fund. The District historically has not been at full staff and maximum benefit exposure for all 12 months of a fiscal year. These entries are made to right size the allocation of resources annually. This gives the District flexibility to otherwise control the total budget and fund other expenditures.

Department Goals & Objectives

1. Review legal costs, liabilities, and related expenditures based on the District’s exposure of open or pending litigation.
Strategic Plan Goal 2, Master Plan Goal 6

2. Assess General Fund staffing needs of the organization and compare with hiring, retention, open enrollment, and other benefit trends to budget the appropriate resources each fiscal year.
Strategic Plan Goal 2, Master Plan Goal 6

3. Annually evaluate health and life insurance costs to employee groups.
Strategic Plan Goal 2, Master Plan Goal 6

Performance Measures

Annual review legal exposure and expenditures
 Evaluate open positions annually
 Review health and life insurance benefit costs

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
4	N/A	2	4
3	N/A	3	3
2	N/A	2	2

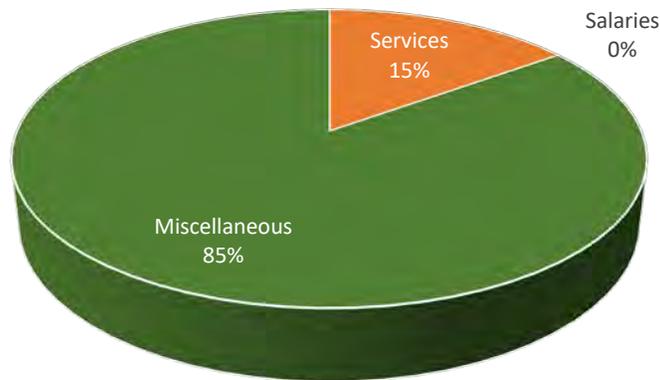
FY2023 General Overhead Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$ -	\$ -	\$(710,000)	\$ -	\$(1,010,000)	42.25%
Services	523,673	287,919	300,825	495,084	443,487	47.42%
Miscellaneous	220,610	2,756,033	500,000	-	2,500,000	400.00%
Total	\$744,283	\$3,043,952	\$90,825	\$495,084	\$1,933,487	2028.80%

FY2023 General Overhead Variances >10%

- Salaries are anticipated to have a credit with the change from 2021 being a credit to employee medical & dental insurance.
- Services are anticipated to increase due to the anticipated utilities increase.

General Overhead Expenditure Summary



FY2023 General Overhead Detail Budget

Fund & Department# 010 - K00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$(500,000)	\$ -	\$(500,000)	0.00%
1130	TEMPORARY SALARIES & WAGES	-	-	(150,000)	-	(150,000)	0.00%
1140	PART-TIME HELP	-	-	(60,000)	-	(60,000)	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	-	-	(300,000)	-100.00%
3100	PROFESSIONAL SERVICES	5,428	2,926	(195,000)	2,031	-	-100.00%
3105	LEGAL	125,330	157,594	150,000	160,000	160,000	6.67%
3300	INSURANCE SERVICES & PREMIUMS	175,524	10,612	165,825	178,000	-	-100.00%
3400	UTILITIES	217,391	116,787	180,000	155,000	283,487	57.49%
3900	OTHER SERVICES & CHARGES	-	-	-	53	-	0.00%
9000	CONTINGENCY	-	-	500,000	-	500,000	0.00%
9300	TRANSFERS OUT	220,610	2,756,033	-	-	2,000,000	100.00%
	TOTAL	\$744,283	\$3,043,952	\$90,825	\$495,084	\$1,933,487	2028.80%

Natural Resources

The mission of the Natural Resources Department is to preserve, protect, and manage the District’s native terrestrial and aquatic ecosystems capable of providing habitats for all associated wildlife and plant species. Natural Resources focuses on conservation, regulation, and scientific assessment and management that builds relationships with citizens, educational communities, federal, state, municipal, park districts, conservation, and not-for-profit agencies. The department oversees Natural Resources, Grounds Management, Urban Stream Research Center (USRC), and Wetland Aquatic and Riparian Program (WARP). The WARP Fund is found in section six. Natural Resources looks to continue repopulating and preserving native lands, rivers, and streams with native plants and animal species in partnership with other agencies.

Department Goals & Objectives

1. Provide restoration and conservation services to identified District properties to a natural state that creates ecological conditions to support prairies, wetlands, and woodlands.
Strategic Plan Goal 2 and 4, Master Plan Goal 1
2. Develop wildlife augmentation programs that focuses on sustainability of native species to the District.
Strategic Plan Goal 2 and 4, District’s Master Plan Goal 1
3. Maintain the ecosystems of the District’s natural areas throughout its preserves and properties by identifying efficiencies and providing appropriate services and support.
Strategic Plan Goal 2 and 4, District’s Master Plan Goal 6

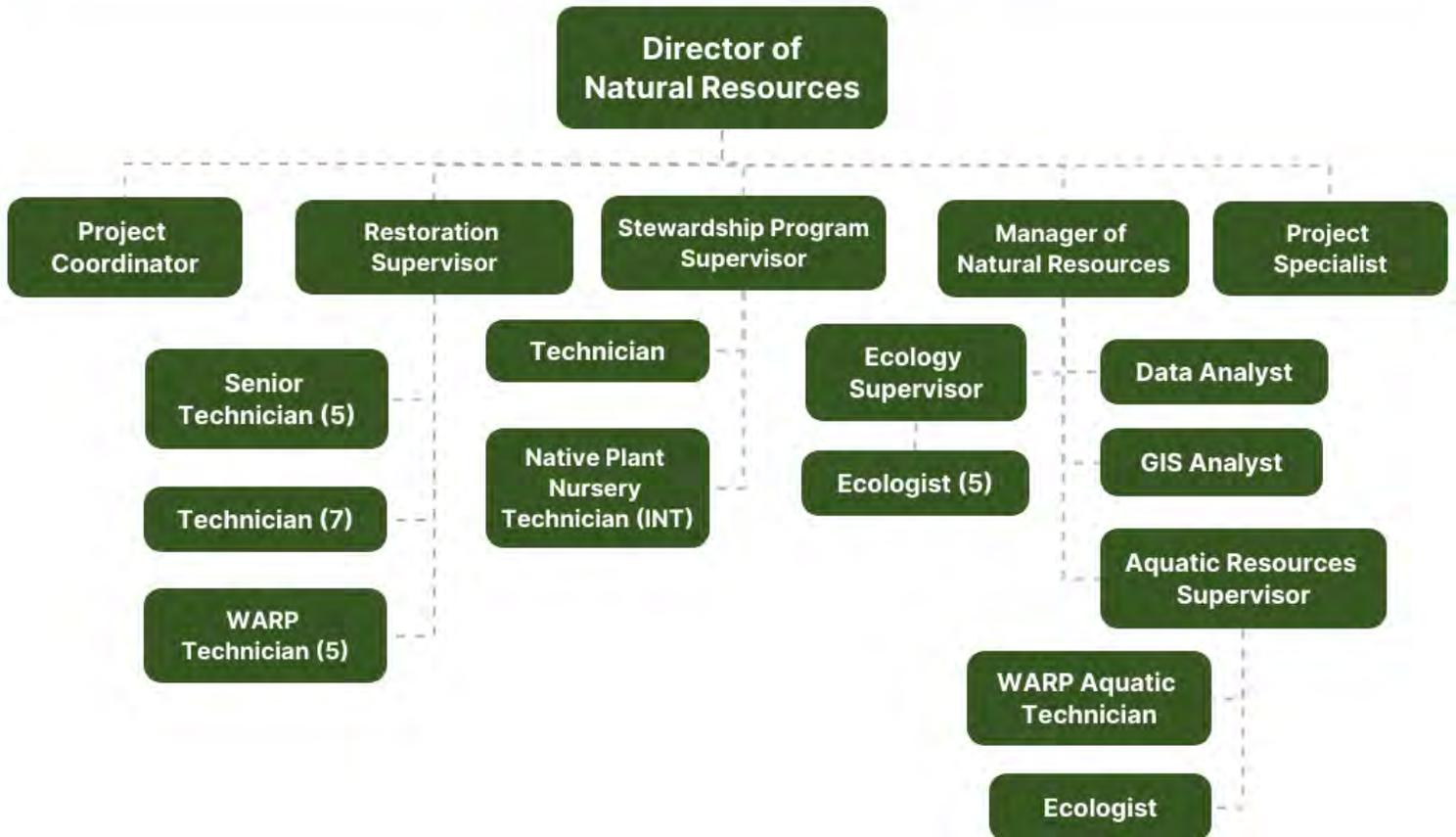
Performance Measures

of acres of prescribed burns
 # of acres of non-native (undesirable) brush removal – Various Preserves
 Propagate and release freshwater mussels in county rivers and streams – USRC
 Blanding’s Turtles hatchlings collected
 Maintain Dragonfly larvae for release in core population areas

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
2,500	1,897	2,200	2,500
100	125	75	100
5,000	500	3,275	5,000
250	230	167	250
350	129	160	350

Department Structure

Natural Resources



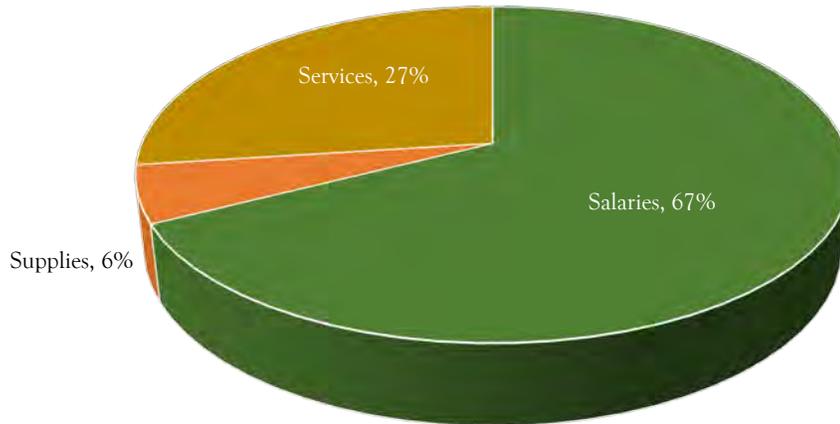
FY2023 Natural Resources Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$2,098,931	\$2,173,567	\$2,231,527	\$2,050,926	\$2,400,558	7.57%
Supplies	232,392	207,345	209,782	276,919	194,004	-7.52%
Services	683,836	681,305	945,630	743,901	956,799	1.18%
Total	\$3,015,159	\$3,062,217	\$3,386,939	\$3,071,746	\$3,551,361	4.85%

FY2023 Natural Resources Variances >10%

- N/A

Natural Resources Expenditure Summary



FY2023 Natural Resources Detail Budget

Fund & Department# 010 - D00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$1,717,777	\$1,686,230	\$1,746,378	\$1,565,303	\$1,870,136	7.09%
1120	OVERTIME	10,333	10,881	8,500	5,000	8,500	0.00%
1130	TEMPORARY SALARIES & WAGES	13,857	72,907	120,160	99,834	113,920	-5.19%
1140	PART-TIME HELP	1,663	19,465	20,175	20,200	20,907	3.63%
1150	HOLIDAY PAY	-	172	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	-	4,594	-	7,081	-	0.00%
1250	VACATION LEAVE PAYMENTS	15,525	39,143	-	17,194	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	339,776	340,175	336,314	336,314	387,095	15.10%
2100	OFFICE SUPPLIES	585	2,835	1,875	1,280	1,625	-13.33%
2200	OPERATING SUPPLIES	100,342	101,785	99,025	96,950	104,025	5.05%
2300	FUEL & LUBRICANTS	912	-	-	-	-	0.00%
2400	EQUIPMENT PARTS	-	82	200	50	1,800	800.00%
2500	GROUNDS MAINT SUPPLIES	56,191	38,958	35,500	35,000	35,500	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	21,089	24,774	24,050	23,413	24,400	1.46%
2700	SMALL TOOLS & MINOR EQUIPMENT	53,273	38,911	49,132	120,226	26,654	-45.75%
3100	PROFESSIONAL SERVICES	597,445	83,757	137,460	141,444	138,585	0.82%
3400	UTILITIES	51,799	50,502	53,500	58,199	121,548	127.19%
3500	RENTS & LEASES	22,015	23,948	37,378	23,500	36,500	-2.35%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	2,750	512,229	680,096	498,096	623,096	-8.38%
3800	EQUIP REPAIR & MAINT SERVICES	897	2,059	2,050	4,200	2,100	2.44%
3900	OTHER SERVICES & CHARGES	5,526	7,209	7,296	6,794	8,735	19.72%
3903	TRAINING & DEVELOPMENT	3,404	1,601	27,850	11,668	26,235	-5.80%
	TOTAL	\$3,015,159	\$3,062,217	\$3,386,939	\$3,071,746	\$3,551,361	4.85%

Grounds Management

The Grounds Management department is tasked with maintaining all general use area, access points, and natural areas for preserve patrons so they may enjoy aesthetically pleasing and safe open spaces. Each Grounds Management crew; Roads, Trails and Streams, Forestry, and Landscape provide critical professional services that support the health and beautification across all District properties.

These crews provide seal coating to roadways and trails, plant about 1,000 trees annually, manage the District’s nursery, restore woods, stream and river banks, complete over 6,000 acres of mowing while overseeing fertilization and mulching throughout all preserves. In certain circumstances the District does not have the resources or equipment to complete certain operations, projects or other initiatives. In those cases, the Grounds team manages contracted service providers and ensures the vendor provides the same high level of service that the Grounds teams are known for. These private companies utilize much larger equipment that it is not economically feasible for the District to purchase or own to accomplish certain tasks and projects much more efficiently.

Department Goals & Objectives

1. Provide high-quality, cost-effective maintenance services on District property, preserves, roads, trails, and general use areas.

District’s Strategic Plan Goal 4, Master Plan Goal 3

2. Manage and evaluate outsourced services needed to complete annual operational, master plan projects and other initiatives as needed.

District’s Strategic Plan Goal 2 and 4, Master Plan Goal 6

3. Assess and manage riverbank restoration/repair, clearing of invasive and non-native woody vegetation, and herbicide application.

District’s Strategic Plan Goal 2 and 4, Master Plan Goal 1

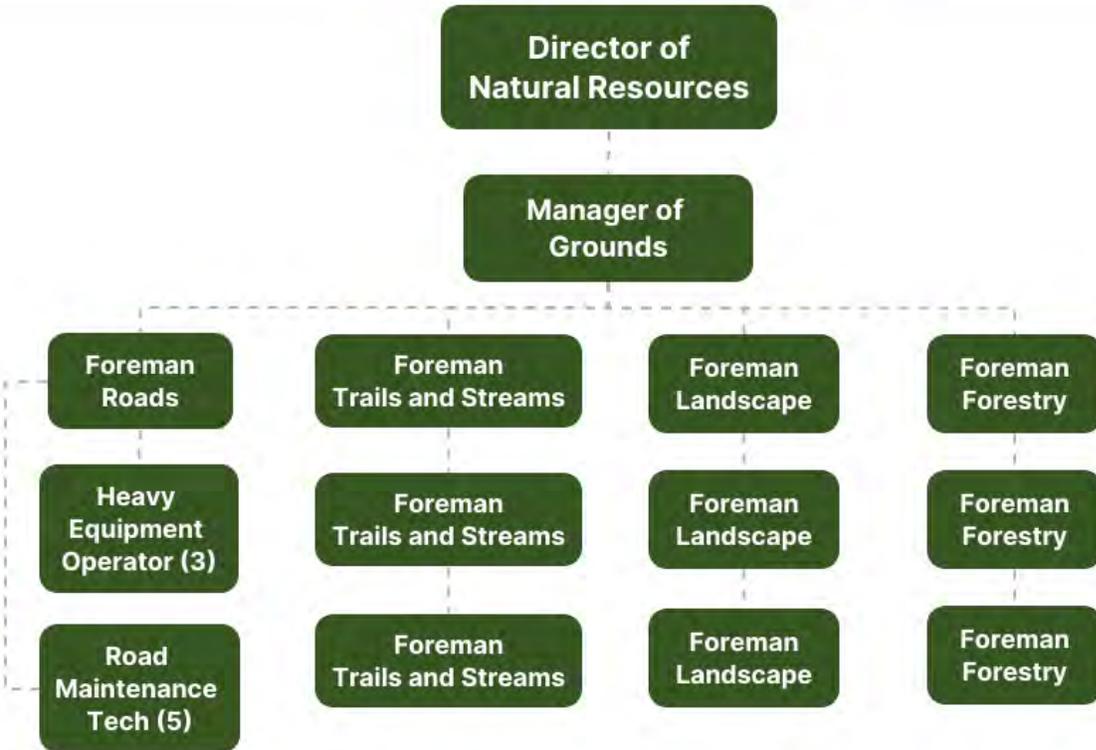
Performance Measures

Trails resurfaced annually (miles)
 Seal coating pavement maintained (square yards)
 Seal coating pavement maintained (in gallons)
 # of Trees planted per year
 Miles of streambank maintained annually

	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
20	18	19.50	20.00
125,000	128,750	125,000	129,000
30,000	30,000	30,000	28,500
1000	900	1100	1100
5	5	5	5

Department Structure

Natural Resources



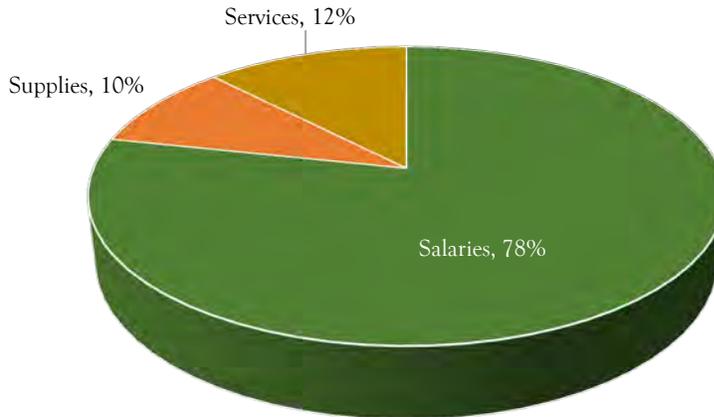
FY2023 Grounds Management Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$2,859,404	\$3,037,579	\$3,067,567	\$2,937,170	\$3,193,867	4.12%
Supplies	365,171	302,916	335,200	318,368	380,800	13.60%
Services	264,043	495,272	647,100	643,050	499,048	-22.88%
Total	\$3,488,619	\$3,835,768	\$4,049,867	\$3,898,588	\$4,073,715	0.59%

FY2023 Grounds Management Variances >10%

- Supplies are anticipated to continue to exceed the historical cost due to inflation.
- Services decreased due to a reduction in scope of asphalt work in the coming fiscal year.

Grounds Management Expenditure Summary



FY2023 Grounds Management Detail Budget

Fund & Department# 010 - D11

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$2,243,886	\$2,379,691	\$2,442,921	\$2,240,002	\$2,543,272	4.11%
1120	OVERTIME	8,684	13,340	12,500	13,000	1,500	-88.00%
1130	TEMPORARY SALARIES & WAGES	-	28,758	43,000	32,500	51,500	19.77%
1150	HOLIDAY PAY	-	287	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	-	-	-	26,490	-	0.00%
1250	VACATION LEAVE PAYMENTS	31,708	26,739	-	25,000	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	-	-	31,032	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	575,126	588,765	569,146	569,146	597,595	5.00%
2100	OFFICE SUPPLIES	934	493	500	568	500	0.00%
2200	OPERATING SUPPLIES	38,633	15,863	20,300	17,800	20,300	0.00%
2400	EQUIPMENT PARTS	16,986	6,945	7,800	5,900	8,000	2.56%
2500	GROUNDS MAINT SUPPLIES	255,972	229,119	258,500	246,000	304,000	17.60%
2600	BLDG & OTHER MAINT SUPPLIES	22,544	24,786	25,000	26,000	29,500	18.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	30,102	25,710	23,100	22,100	18,500	-19.91%
3100	PROFESSIONAL SERVICES	9,971	8,047	8,000	6,800	8,000	0.00%
3400	UTILITIES	41,581	44,382	48,400	53,000	87,048	79.85%
3500	RENTS & LEASES	46,359	73,163	70,700	63,700	59,700	-15.56%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	160,608	356,745	507,000	505,500	326,100	-35.68%
3800	EQUIP REPAIR & MAINT SERVICES	1,462	1,599	3,000	3,000	3,000	0.00%
3900	OTHER SERVICES & CHARGES	1,388	4,815	3,500	3,350	3,100	-11.43%
3903	TRAINING & DEVELOPMENT	2,674	6,521	6,500	7,700	12,100	86.15%
	TOTAL	\$4,307,121	\$4,871,270	\$5,230,413	\$3,898,588	\$4,073,715	-22.11%

Resource Management and Development

The Resource Management and Development (RMD) division oversees Land Preservation, Engineering and Environmental Services, and the Planning Department. This includes oversight of the District’s property related land acquisition, intergovernmental agreements, and conservation easements.

RMD also oversees the management of former landfills on District property. The District works closely with external parties to monitor and manage the landfill conditions and continue to decommission them appropriately.

The Planning arm of RMD develops master plans for preserves, infrastructure, and other capital improvement projects. The projects include new or replacement structures, historic preservation, recreational facilities, trails, and water resource management. The completion of the restoration of Mayslake and Willowbrook Wildlife Center headline the projects for fiscal year 2023.

Department Goals & Objectives

1. Plan, design and build energy efficient buildings, structures, and sites that rely on renewable energy.
Strategic Plan Goal 1 and 2, Master Plan Goal 3 and 4
2. Develop a district-wide sustainability plan that incorporates “green” thinking into the District’s everyday culture.
Strategic Plan Goal 1 and 2, Master Plan Goal 3
3. Manage and report to the District Board and staff on Master Plan certified projects, strategic initiatives, and capital improvements.
Strategic Plan Goal 1 and 3, Master Plan 1 and 4

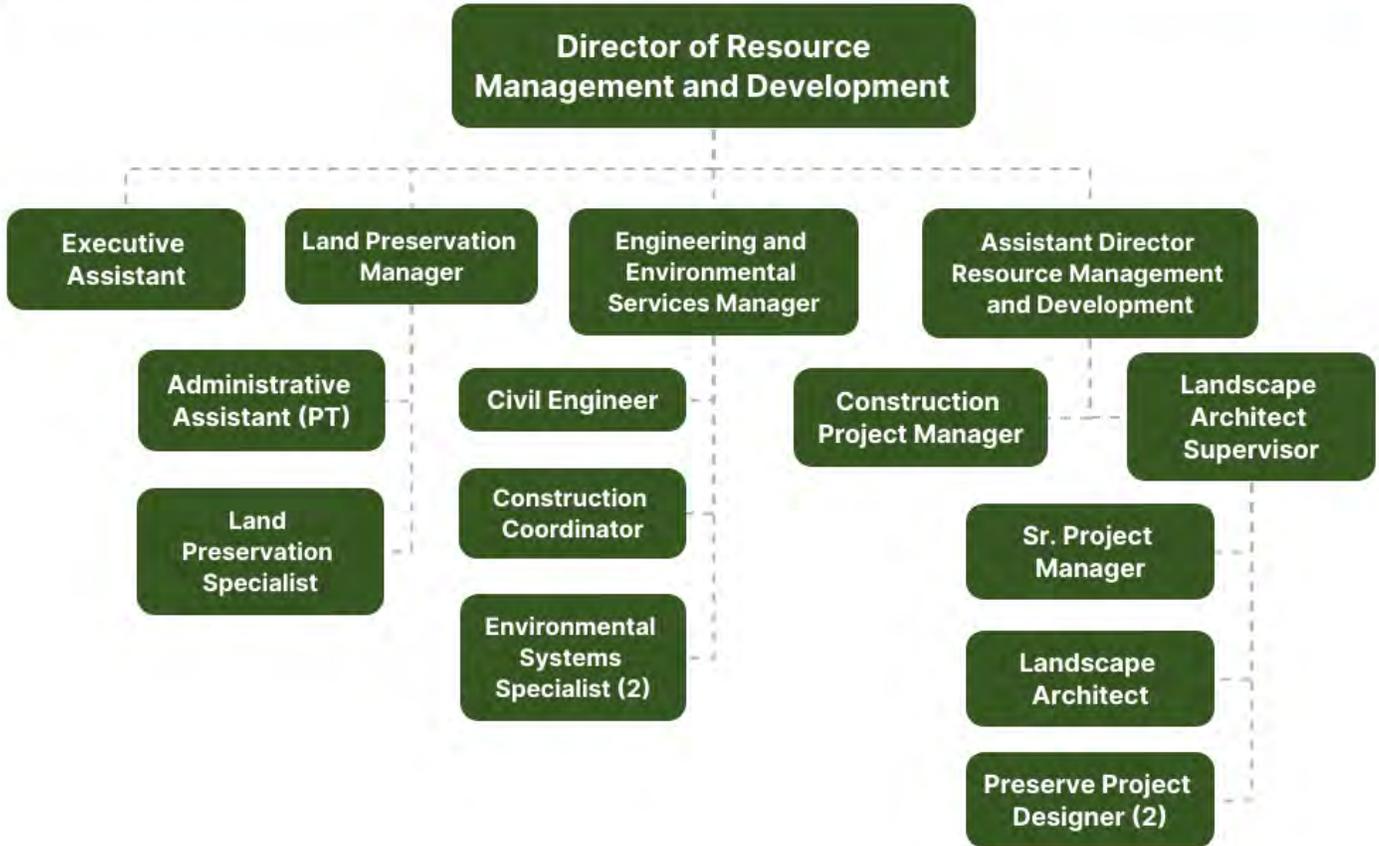
Performance Measures

Meetings to discuss status updates and project progress
Annual attendance of managers and stakeholders in the planning process
of project updates presented at an open meeting annually

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
12	12	12	12
85%	100%	90%	100%
6	N/A	10	6

Department Structure

Resource Management and Development



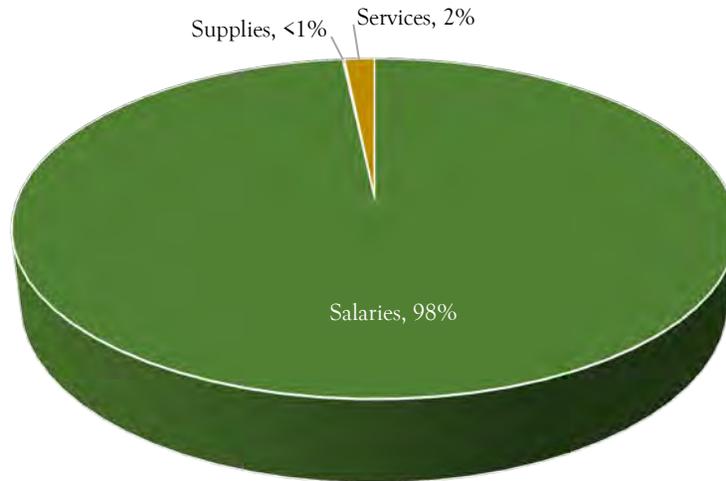
FY2023 Resource Management and Development Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$238,561	\$245,782	\$240,301	\$245,437	\$277,418	15.45%
Supplies	148	282	300	300	300	0.00%
Services	909	644	4,485	3,910	4,480	-0.11%
Total	\$239,618	\$246,708	\$245,086	\$249,647	\$282,198	15.14%

FY2023 Resource Management and Development Variances >10%

- Salaries anticipated to increase due to merit increases.

Resource Management and Development Expenditure Summary



FY2023 Resource Management and Development Detail Budget

Fund & Department# 010 - RMD

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$208,417	\$216,649	\$214,431	\$211,567	\$227,731	6.20%
1120	OVERTIME	-	44	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	-	-	-	500	-	0.00%
1250	VACATION LEAVE PAYMENTS	4,008	2,922	-	7,500	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,136	26,167	25,870	25,870	49,687	92.06%
2200	OPERATING SUPPLIES	148	242	150	150	150	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	40	150	150	150	0.00%
3100	PROFESSIONAL SERVICES	-	-	100	100	100	0.00%
3900	OTHER SERVICES & CHARGES	356	61	810	810	810	0.00%
3903	TRAINING & DEVELOPMENT	553	583	3,575	3,000	3,570	-0.14%
	TOTAL	\$239,618	\$246,708	\$245,086	\$249,647	\$282,198	15.14%

Engineering and Environmental Services

Engineering and Environmental Services manages the District’s regulatory landfills and other impacted sites throughout the County, manages capital improvement projects, and serves as in-house engineers for the District. The team focuses on restoration and replacement, landfill gas and leachate extraction systems improvement projects, and road, trail, drainage, and site restoration and replacement projects throughout the District.

A significant amount of identification, planning, and design goes into the replacement, restoration, and construction of the projects and initiatives undertaken by Engineering and Environmental Services that are centered around multi-year plans laid out over multiple fiscal years, and phased in to maximize resources and efficiencies. Some of the projects open include Hidden Lake Bridge and Cenacle Bridge, Fullersburg Woods York Road Underpass, regulatory objectives at Blackwell and Mallard North landfills, and other infrastructure and nature-based improvements throughout District sites and preserves.

Department Goals & Objectives

1. Evaluate, design, and execute planned improvements throughout the District that improve the health, safety, and beautification of the Forest Preserve properties and sites.

Strategic Plan Goal 1 and 4, Master Plan Goal 1 and 3

2. Operate landfills responsibly by committing appropriate resources to management and site improvements that incorporates best practices, environmental responsibility, and “green” technologies.

Strategic Plan Goal 1 and 2, Master Plan Goal 1 and 3

3. Evaluate District-owned stormwater management facilities and regulatory dams to achieve optimal operations in order to protect the health, safety and property of DuPage County residents.

Strategic Plan Goal 1 and 2, Master Plan Goal 1 and 3

Performance Measures

% of purchasing processes that meet state statutory standards/requirements
 % of stormwater management facilities and regulatory dams in compliance with regulations
 Landfills monitored annually

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100%	100%	100%	100%
100%	100%	100%	100%
7	7	7	7

Engineering and Environmental Services



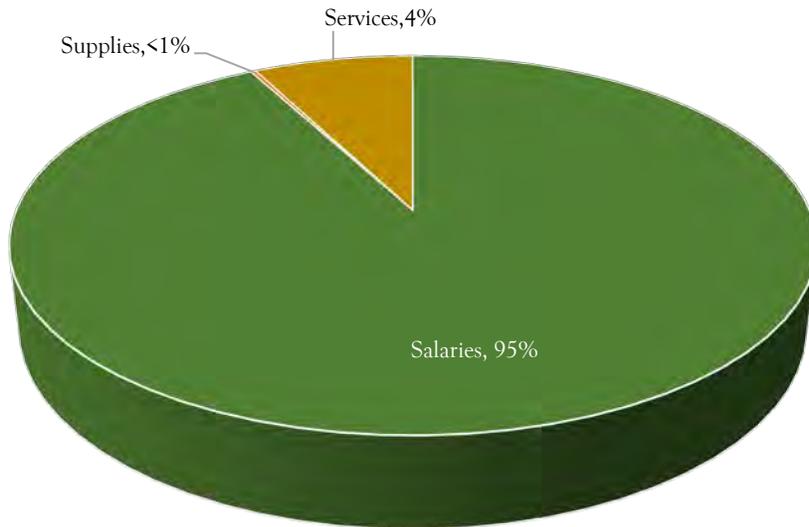
FY2023 Engineering and Environmental Services Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$462,359	\$478,304	\$488,737	\$475,349	\$695,069	42.22%
Supplies	2,295	3,729	4,890	2,900	5,015	2.56%
Services	27,022	24,600	29,555	23,430	30,275	2.44%
Total	\$491,676	\$506,633	\$523,182	\$501,679	\$730,359	39.60%

FY2023 Engineering and Environmental Services Variances >10%

- Salaries are anticipated to increase due to the rebalancing of health insurance and additional positions.

Engineering and Environmental Services Expenditure Summary



FY2023 Engineering and Environmental Services Detail Budget

Fund & Department# 010 - I00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$397,016	\$412,886	\$408,661	\$403,673	\$558,714	36.72%
1130	TEMPORARY SALARIES & WAGES	-	-	15,400	7,000	15,400	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	65,343	65,418	64,676	64,676	120,955	87.02%
2100	OFFICE SUPPLIES	368	904	1,200	500	1,200	0.00%
2200	OPERATING SUPPLIES	1,396	1,896	2,290	1,500	2,290	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	250	200	100	200	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	531	679	1,200	800	1,325	10.42%
3400	UTILITIES	20,197	20,519	16,000	16,000	16,000	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	1,650	1,650	1,650	1,650	1,650	0.00%
3900	OTHER SERVICES & CHARGES	2,400	124	780	780	900	15.38%
3903	TRAINING & DEVELOPMENT	2,775	2,307	11,125	5,000	11,725	5.39%
	TOTAL	\$491,676	\$506,633	\$523,182	\$501,679	\$730,359	39.60%

Land Preservation

Land Preservation manages the District’s real estate portfolio and related responsibilities. The team acquires and disposes of property, leads land encumbrances and conveyances, reviews life or term estates, annexations, and Intergovernmental agreements (IGA) related to District property. The team also negotiates and executes acquisition of properties and coordinates easement and license agreements identified to be in the District’s best interest.

Land Preservation also oversees the District’s real estate GIS data and updates, monitoring and coordinating responses on impacts to District property, public hearing notices, property tax transactions, and database management of critical land related information.

Department Goals & Objectives

1. Evaluate and implement land acquisition and disposition plan.
Strategic Plan Goal 2, Master Plan Goal 1

2. Collect and analyze data for all land owned, operated, or considered by the District and impacts to actions taken on said properties.
Strategic Plan Goal 2, Master Plan Goal 1

3. Coordinate and execute IGA’s, estates, easements, conveyances, encumbrances and licenses for the District.
Strategic Plan Goal 2, Master Plan Goal 1

Performance Measures

- # of Days to update GIS when a change occurs in the District’s Land portfolio.
- # of Days to provide a license
- # of IGA’s maintained annually

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
3	5	4	3
45	40	40	40
2	1	5	2

Department Structure

Land Preservation



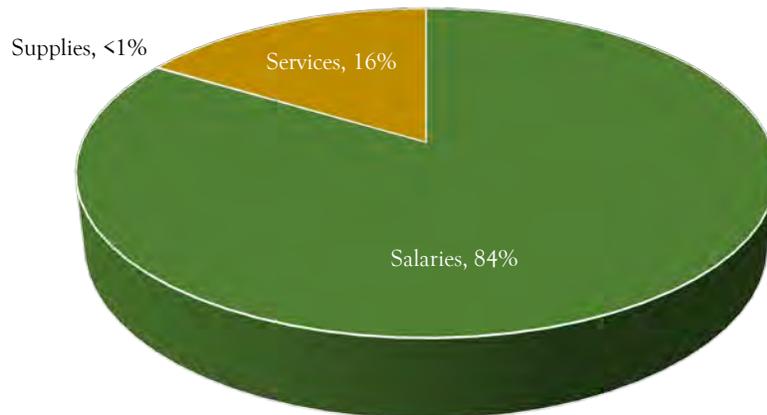
FY2023 Land Preservation Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$247,781	\$256,448	\$251,633	\$256,689	\$28,470	12.65%
Supplies	155	95	200	200	300	50.00%
Services	40,899	52,607	80,410	87,765	54,810	-31.84%
Capital	-	-	-	51,740	-	0.00%
Total	\$288,835	\$309,150	\$332,243	\$396,394	\$338,580	1.91%

FY2023 Land Preservation Variances >10%

- Salaries are increasing due to the change of recording employee medical and dental insurance based on actual expenses.
- Supplies are increasing due the addition of budgeting for district apparel that had not previously been budgeted for within the department.
- Services are decreasing due to the elimination of property tax payments.

Land Preservation Expenditure Summary



FY2023 Land Preservation Detail Budget

Fund & Department# 010 - F00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$187,837	\$195,209	\$193,211	\$193,672	\$201,588	4.34%
1140	PART-TIME HELP	31,790	32,888	32,552	33,347	34,514	6.03%
1250	VACATION LEAVE PAYMENTS	2,142	2,184	-	3,800	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,012	26,167	25,870	25,870	44,575	72.30%
2100	OFFICE SUPPLIES	155	16	200	200	200	0.00%
2200	OPERATING SUPPLIES	-	-	-	-	100	100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	79	-	-	-	0.00%
3100	PROFESSIONAL SERVICES	36,000	36,000	44,000	44,000	42,000	-4.55%
3105	LEGAL	-	-	-	185	-	0.00%
3400	UTILITIES	-	-	-	-	600	0.00%
3900	OTHER SERVICES & CHARGES	4,585	16,607	35,610	42,780	11,410	-67.96%
3903	TRAINING & DEVELOPMENT	314	-	800	800	800	0.00%
	TOTAL	\$288,835	\$309,151	\$332,243	\$344,654	\$335,787	1.07%

Public Safety and Services

Public Safety & Services Department was developed as part of the District’s reorganization plan to create more efficiencies between departments. The creation of the Public Safety and Services Department brings together Law Enforcement, Site Operations (Rangers), Facilities Maintenance, and Fleet Services under one director. These critical functions align to maintain a safe environment on District properties, provide upkeep for all District assets, and assist in the District’s ability to carry out it’s mission and purpose on a daily basis.

Each division of Public Safety and Services has a critical role serving the District. The Law Enforcement division operates 365 days of the year maintaining a safe and orderly environment at all District properties. Site Operations (Rangers) is the primary steward of the District performing critical functions including opening, closing, inspecting, and education in District properties while simultaneously keeping them clean and safe for visitors. Facilities Maintenance manages and maintains all District structures including buildings, bridges, and signage. Fleet Services is responsible for the maintenance of vehicles, equipment, fuel, and safety programs.

Department Goals & Objectives

1. Develop and implement safety standards across the District utilizing resources from multiple divisions.
Strategic Plan Goal 2, Master Plan 3 Goal
2. Maintain preserves, facilities, equipment, and District properties so that all visitors and users can fully experience and utilize District amenities.
Strategic Plan Goal, 2, Master Plan Goal 1
3. Coordinate and manage department resources to sustainably deliver services within the organization, providing safe and functional environments at all District sites.
Strategic Plan Goal 1 and 2, Master Plan Goal 1

Performance Measures

Speed monitored sites and # of locations
AED's maintained at District Facilities
Planning meetings for shared services

	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
5	N/A	N/A	5
12	N/A	N/A	12
4	N/A	N/A	4

Department Structure

Public Safety and Services



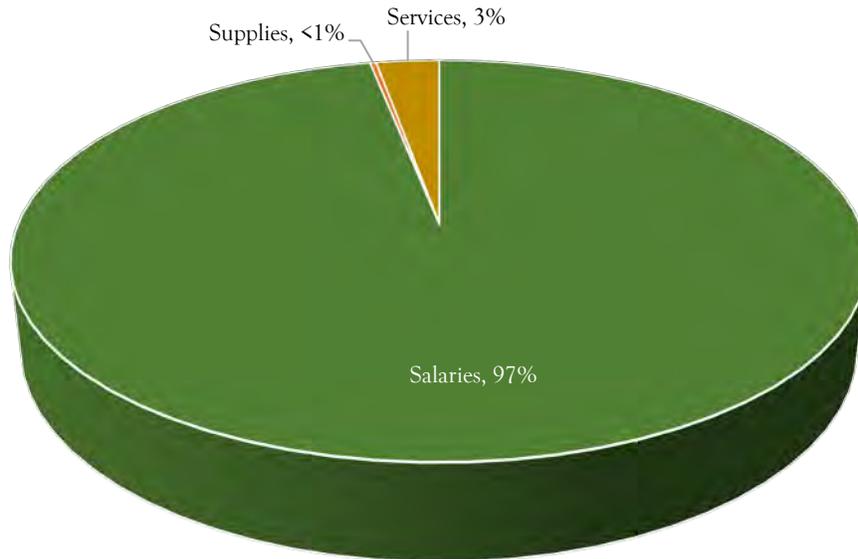
FY2023 Public Safety and Services Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$ -	\$ -	\$ -	\$70,000	\$174,118	100.00%
Supplies	-	-	-	-	500	100.00%
Services	-	-	-	-	5,100	100.00%
Total	\$ -	\$ -	\$ -	\$70,000	\$179,718	100.00%

FY2023 Public Safety and Services Variances >10%

- The Public Safety and Services Department was developed during 2022 and is budgeted for the first time for the 2023 budget.

Public Services and Safety Expenditure Summary



FY2023 Public Safety and Services Detail Budget

Fund & Department# 010 - PSS

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$ -	\$70,000	\$144,900	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	-	-	29,218	100.00%
2100	OFFICE SUPPLIES	-	-	-	-	500	100.00%
3400	UTILITIES	-	-	-	-	600	100.00%
3903	TRAINING & DEVELOPMENT	-	-	-	-	4,500	100.00%
	TOTAL	\$ -	\$ -	\$ -	\$70,000	\$179,718	100.00%

Law Enforcement

Law Enforcement’s primary role is to enforce laws, District ordinances, and manage public safety by reducing the risk of injury and crime. The Department takes a balanced approach to enforcement and education, while focusing on protecting preserve users, physical properties, and natural resources. The team is committed to serve the residents and visitors to DuPage County with courtesy and compassion.

The department is recognized by the Commission on Accreditation for Law Enforcement Agencies (CALEA) since 2001 and a member of the DuPage MERIT task force. Law enforcement regularly evaluates and implements measures to make safety a priority across all District properties. The team deployed license plate readers (2022) in areas throughout the District to deter burglaries, vandalism, and improve overall safety. The system doubles as a resource that assists with missing persons, sex offenders, stolen vehicles, and active warrants. The department budgeted to deploy body-worn cameras and tasers this fiscal year. Both initiatives require additional funding, training, and management for a successful implementation.

Department Goals & Objectives

1. Enforce state, local and conservation laws and District Ordinances and provide a safe environment at all District properties.

Strategic Plan Goal 1, Master Plan Goal 1

2. Ensure staff are well trained & properly equipped to serve the public and as leaders in the law enforcement community.

Strategic Plan Goal 1, Master Plan Goal 1

3. Engage and educate preserve users how to connect with nature in a safe manner and the role that the Law Enforcement Department plays in public safety.

Strategic Plan Goal 3 and 5, Master Plan Goal 1 and 5

Performance Measures

Officers compliance with Illinois Training & Standards Board mandates, requirements, and CALEA standards
 % of community engagement interactions, calls for service and special events identified as “positive”
 Law Enforcement engagement opportunities with the public

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100%	100%	100%	100%
15%	N/A	N/A	15%
15	14	13	15

Department Structure

Law Enforcement



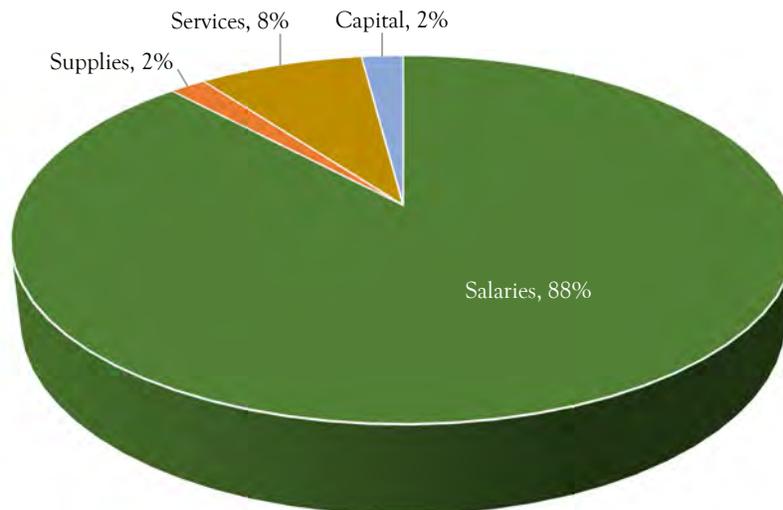
FY2023 Law Enforcement Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$2,616,634	\$2,743,552	\$2,748,308	\$2,878,272	\$3,166,892	15.23%
Supplies	51,127	51,200	54,500	50,850	64,062	17.54%
Services	194,350	216,742	254,631	255,783	291,070	14.31%
Capital	-	-	33,000	35,205	73,675	123.26%
Total	\$2,862,111	\$3,011,494	\$3,090,439	\$3,220,110	\$3,595,699	16.35%

FY2023 Law Enforcement Variances >10%

- Salaries are increasing due to the addition of staff beginning July 1, 2023 to accommodate the body camera requirement from the State of Illinois.
- Supplies increased for additional body armor budgeted that has been previously delayed.
- Services increased in the intergovernmental agreement for dispatch services, the use of rental equipment for 2023, and the increased focus on training and development across the District.
- Capital is increasing due to fulfilling the State of Illinois's requirement for body cameras.

Law Enforcement Expenditure Summary



FY2023 Law Enforcement Detail Budget

Fund & Department# 010 - U00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$2,092,464	\$2,205,081	\$2,285,335	\$2,250,165	\$2,425,929	6.15%
1120	OVERTIME	58,388	69,911	55,000	95,000	75,000	36.36%
1130	TEMPORARY SALARIES & WAGES	-	5,663	13,500	12,000	13,500	0.00%
1140	PART-TIME HELP	22,569	23,464	23,224	23,500	24,542	5.68%
1150	HOLIDAY PAY	20,296	18,868	22,000	22,000	22,500	2.27%
1245	SICK LEAVE PAYMENTS	71,581	34,999	-	27,671	-	0.00%
1250	VACATION LEAVE PAYMENTS	24,884	32,307	-	14,689	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	-	-	83,998	86,098	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	326,452	353,259	349,249	349,249	519,323	48.70%
2100	OFFICE SUPPLIES	3,704	1,550	1,650	1,650	1,850	12.12%
2200	OPERATING SUPPLIES	34,837	39,086	43,450	42,500	45,300	4.26%
2600	BLDG & OTHER MAINT SUPPLIES	1,342	1,787	2,550	2,500	2,550	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	11,244	8,777	6,850	4,200	14,362	109.66%
3100	PROFESSIONAL SERVICES	136,401	147,851	158,813	161,633	169,866	6.96%
3105	LEGAL	21,135	23,976	26,000	20,000	22,000	-15.38%
3400	UTILITIES	26,658	27,888	28,800	26,500	28,800	0.00%
3500	RENTS & LEASES	-	-	8,250	15,750	21,750	163.64%
3800	EQUIP REPAIR & MAINT SERVICES	916	813	1,500	1,500	1,700	13.33%
3900	OTHER SERVICES & CHARGES	5,456	6,023	8,136	7,400	9,358	15.02%
3903	TRAINING & DEVELOPMENT	3,784	10,191	23,132	23,000	37,596	62.53%
4300	EQUIPMENT	-	-	33,000	35,205	73,675	123.26%
	TOTAL	\$2,862,111	\$3,011,494	\$3,090,439	\$3,220,110	\$3,595,699	16.35%

Ranger Operations

Ranger Operations ensures that patrons visit safe and clean sites and preserves. The sites and preserves are managed by staff who have skill sets that are very versatile. Each day presents itself with known and unknown tasks alike, a balance of routine maintenance and inspections and opportunities to find solutions for assignments that were not known to need attention. Many aspects of the daily tasks that the Rangers oversee involve a high level of collaboration throughout the District with other departments and their teams like Facilities Management, Fleet, Law Enforcement, and others to accomplish operational goals and objectives.

Ranger Staff are 365 days a year operation opening preserves each day, serving as the first line of response for non-emergency situations and assisting with logistical support in emergency situations. Rangers play a key role in public interactions for recreational programming, general permit check-ins, and patron feedback. The team assists with snow and ice control, trail grooming, snow tube rentals, prescribed burns, and coordinates with other departments and divisions as needed. The Ranger Operations department hosts and manages the Ranger Adventure Camps, “Just for Kids Fishing Derby,” Archery Open House, boat rentals, family campground.

Department Goals & Objectives

1. Evaluate and prioritize Ranger Operations tasks and responsibilities in alignment with the District’s goals and objectives for each site and preserve as set forth each fiscal year.
Strategic Goal 2, Master Plan Goal 3, 4, and 6
2. Review and provide Ranger Operations processes, procedures, activities, and programming each fiscal year and communicate clear expectations for outcomes.
Strategic Goal 2 and 5, Master Plan Goal 3, and 4
3. Develop a training plan that promotes engagement and fosters growth for employees in their role.
Strategic Goal 1 and 2, Master Plan Goal 2

Performance Measures

of services evaluated
of programs offered in conjunction
% of staff that attends training in the fiscal year

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
4	4	2	4
40	18	43	40
20%	0%	38%	50%

Department Structure

Ranger Operations



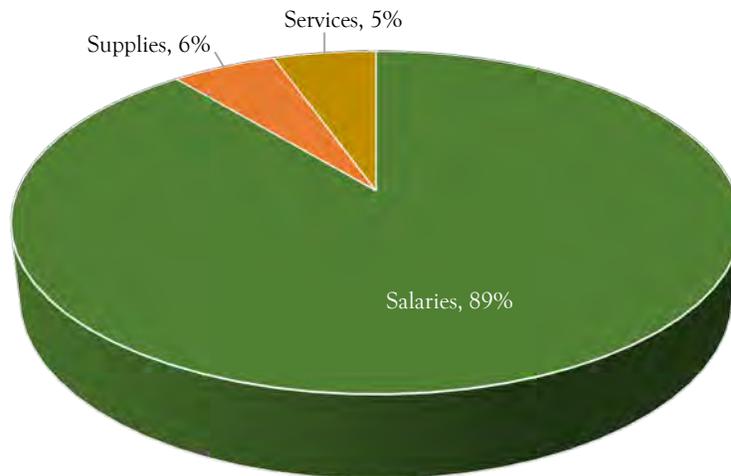
FY2023 Ranger Operations Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$1,987,463	\$2,181,041	\$2,156,681	\$2,075,571	\$2,168,339	0.54%
Supplies	67,220	93,600	118,485	109,600	134,655	13.65%
Services	79,224	84,365	117,507	91,218	132,626	12.87%
Total	\$2,133,907	\$2,359,006	\$2,392,673	\$2,276,389	\$2,435,620	1.79%

FY2023 Ranger Operations Variances >10%

- Supplies are anticipated to increase due to the market increase in supplies as well as the one-time purchase for three dumpsters.
- Services are anticipated to increase due to the increase in utility costs.

Ranger Operations Expenditure Summary



FY2023 Ranger Operations Detail Budget
Fund & Department# 010 - G00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$1,498,473	\$1,504,334	\$1,467,138	\$1,455,623	\$1,477,851	0.73%
1120	OVERTIME	(667)	2,324	2,000	5,000	7,000	250.00%
1130	TEMPORARY SALARIES & WAGES	71,220	220,634	247,500	160,000	243,600	-1.58%
1140	PART-TIME HELP	50,270	84,862	98,729	98,634	102,086	3.40%
1150	HOLIDAY PAY	3,607	2,694	3,000	5,000	5,200	73.33%
1250	VACATION LEAVE PAYMENTS	11,720	12,934	-	13,000	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	352,840	353,259	338,314	338,314	332,602	-1.69%
2100	OFFICE SUPPLIES	939	521	555	500	555	0.00%
2200	OPERATING SUPPLIES	12,776	13,328	32,500	28,000	33,600	3.38%
2250	SUMMER CAMP EXPENSES	-	1,406	-	1,400	1,600	100.00%
2300	FUEL & LUBRICANTS	890	200	2,000	800	950	-52.50%
2400	EQUIPMENT PARTS	4,113	714	1,300	1,100	1,100	-15.38%
2500	GROUNDS MAINT SUPPLIES	18,626	31,436	36,600	36,300	48,700	33.06%
2600	BLDG & OTHER MAINT SUPPLIES	7,508	9,343	10,080	10,000	13,600	34.92%
2700	SMALL TOOLS & MINOR EQUIPMENT	22,368	36,652	35,450	31,500	34,550	-2.54%
3100	PROFESSIONAL SERVICES	13,187	7,714	18,600	9,000	12,000	-35.48%
3400	UTILITIES	63,970	60,861	63,652	64,018	87,626	37.66%
3500	RENTS & LEASES	-	14,090	22,000	13,700	20,000	-9.09%
3900	OTHER SERVICES & CHARGES	1,276	1,533	3,155	1,500	3,000	-4.91%
3903	TRAINING & DEVELOPMENT	791	167	10,100	3,000	10,000	-0.99%
	TOTAL	\$2,133,907	\$2,359,006	\$2,392,673	\$2,276,389	\$2,435,620	1.79%

Fleet Management

The Fleet Management Department manages and maintains the District’s vehicles and equipment. The team also manages fueling sites that dispense multiple types of fuel including CNG, LPG, E85, B20, and Regular gasoline. The District’s Fleet Management team was recognized in 2022 with the “Leading Fleets” award as a top fleet (ranked #4 overall) presented by the American Public Works Association (APWA). The team was also the recipient of the 2022 “100 Best Fleets” award (ranked #34 overall) and as a “Green Garage (#5 overall) by the NAFA Fleet Management Association.

The District’s Safety program is operated out of Fleet Management by the Field Safety Coordinator. The District views the safety function in-the-field critical to protect employees and serve the entire organization and patrons. The safety coordinator focuses on developing procedures and providing training District-Wide including AED, CPR, First Aid, and Blood Borne Pathogens. The District is committed to provide training to existing personnel to reinforce safety protocols in an effort to reduce the liability of adverse situations.

Department Goals & Objectives

1. Procure vehicles and equipment utilizing the most efficient, cost effective, and sustainable operational sources of power.
Strategic Plan Goal 2, Master Plan Goal 6

2. Promote safe working environments District-Wide and provide appropriate safety training to all District staff.
Strategic Plan Goal 1, Master Plan Goal 1 and 3

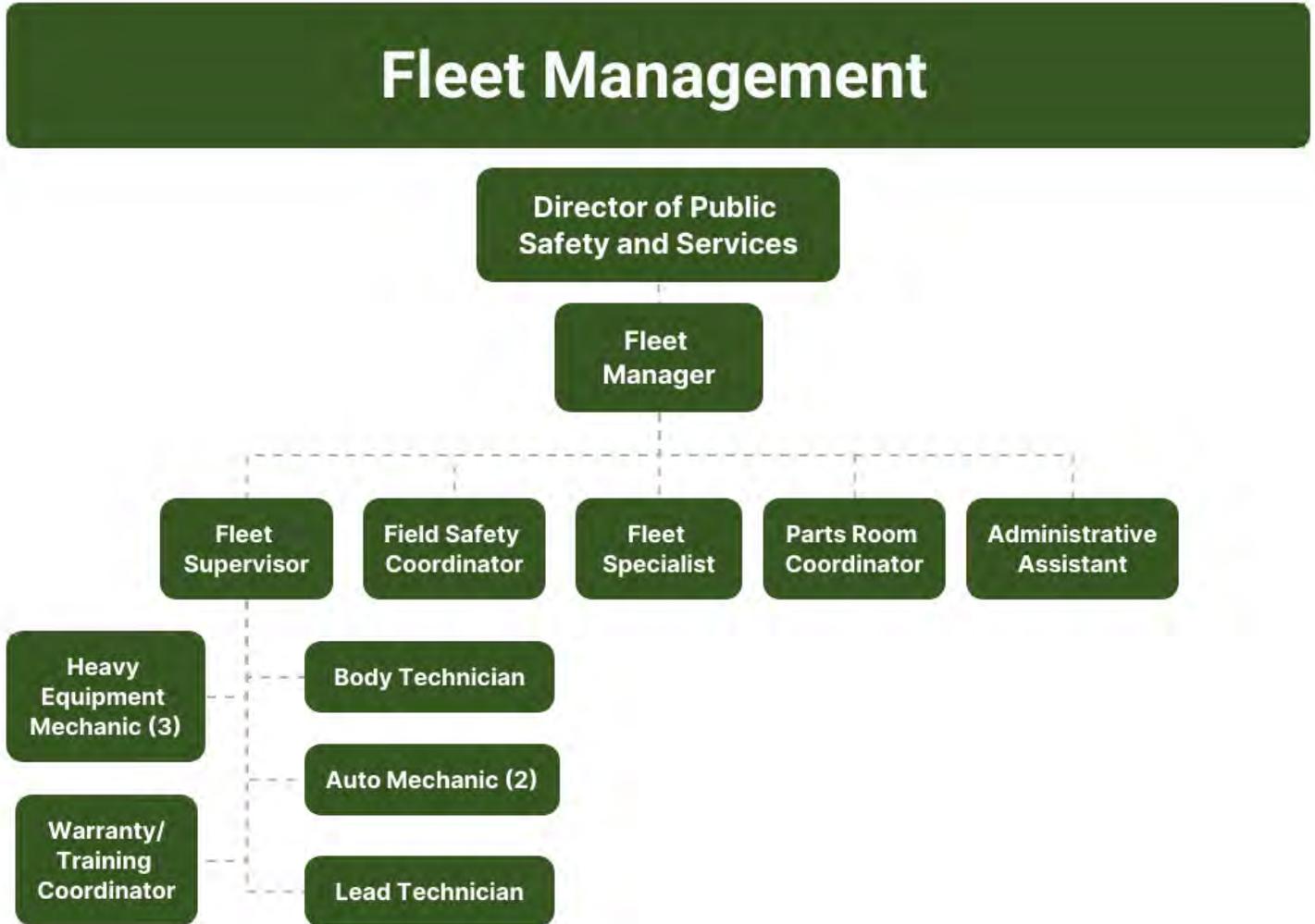
3. Perform vehicle upfitting, certifications, and inspections in an efficient and effective manner by Fleet Management staff and evaluate the sustainability of that program.
Strategic Plan Goal 2, Master Plan Goal 3 and 6

Performance Measures

- % of District vehicles operate on alternative fuel
- % of technician direct labor vs indirect labor
- # of employees participating in safety trainings

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
98%	93%	95%	96%
80%	72%	74%	76%
400	N/A	300	400

Department Structure



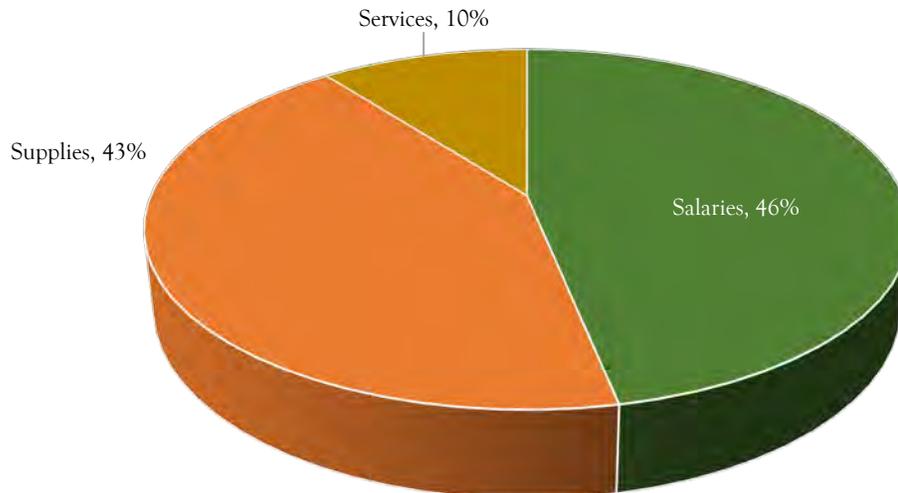
FY2023 Fleet Management Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$1,076,808	\$1,113,529	\$1,087,666	\$1,100,387	\$1,221,367	13.21%
Supplies	798,246	1,050,801	928,500	1,053,100	1,126,000	21.27%
Services	131,553	121,950	185,500	169,106	273,371	47.37%
Capital	7,398	23,961	48,000	39,000	45,000	-6.25%
Total	\$2,014,005	\$2,310,241	\$2,249,666	\$2,361,593	\$2,675,738	18.94%

FY2023 Fleet Management Department Variances >10%

- Salaries are anticipated to increase with eligible merit increases.
- Supplies are anticipated to increase with the market increase in cost of supplies.
- Services are anticipated to increase mainly due to the increase in the cost for utilities.

Fleet Management Expenditure Summary



FY2023 Fleet Management Detail Budget

Fund & Department# 010 - J01

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$897,703	\$875,366	\$895,909	\$913,310	\$1,027,826	14.72%
1120	OVERTIME	824	1,057	1,200	800	1,200	0.00%
1130	TEMPORARY SALARIES & WAGES	1,449	3,891	22,400	12,000	18,000	-19.64%
1245	SICK LEAVE PAYMENTS	-	8,831	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	6,947	20,145	-	6,120	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	34,151	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	169,885	170,088	168,157	168,157	184,341	9.62%
2100	OFFICE SUPPLIES	5,184	6,961	12,500	12,500	15,000	20.00%
2200	OPERATING SUPPLIES	13,234	5,108	9,000	8,600	9,000	0.00%
2300	FUEL & LUBRICANTS	407,981	578,326	490,000	620,000	650,000	32.65%
2400	EQUIPMENT PARTS	350,340	441,460	395,000	390,000	420,000	6.33%
2600	BLDG & OTHER MAINT SUPPLIES	10,489	13,727	14,000	14,000	24,000	72.43%
2700	SMALL TOOLS & MINOR EQUIPMENT	11,018	5,219	8,000	8,000	8,000	0.00%
3100	PROFESSIONAL SERVICES	6,619	3,151	33,800	25,000	43,035	27.32%
3400	UTILITIES	78,364	67,284	83,900	81,906	148,641	77.16%
3500	RENTS & LEASES	550	220	500	400	400	-20.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	3,195	-	-	-	-	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	29,195	42,643	50,000	45,000	45,000	-10.00%
3900	OTHER SERVICES & CHARGES	10,457	7,246	11,500	11,000	12,000	4.35%
3903	TRAINING & DEVELOPMENT	3,173	1,406	5,800	5,800	24,295	318.88%
4200	OPER IMPROVEMENTS & STRUCTURES	7,398	8,213	24,000	15,000	20,000	-16.67%
4300	EQUIPMENT	-	15,748	24,000	24,000	25,000	4.17%
	TOTAL	\$2,014,005	\$2,310,241	\$2,249,666	\$2,361,593	\$2,675,738	18.94%

Facilities Management

Facilities Management includes a team of diverse skill sets, disciplines, trades, and expertise that maintain the complex building systems at all sites and preserves District-Wide. The division maintains over 2,000 structural assets to ensure the District’s workforce and patrons have serviceable conditions and facilities. The division strives to ensure the integrity, safety, functionality, and aesthetics of the structural features. The team works on projects like bridge rail systems and repairs, shelter repairs and replacements, bench installations, energy efficient upgrades, compliance and annual maintenance services.

The management team develops and oversees condition standards, inventory, preventative maintenance program, and asset management. They are tasked with prioritizing and planning the workflows each fiscal year. The entire team works to complete scheduled tasks and provide service as needed to work tickets that are placed for unplanned service. The Management group is working towards a technology solution for Asset Management to increase efficiency throughout the District.

Facilities Management also oversees Operational Resources and the project management and funding for the District’s Building Renewal Fund. Operational Resources is the next section, the Building Renewal Fund is located in the Capital Section of the Budget under fund 530.

Department Goals & Objectives

1. Maintain and replace assets to specifications, standards, and expectations that minimizes operation and cost impacts.
Strategic Plan Goal 2, Master Plan Goal 3

2. Evaluate resources available and services provided to identify the most efficient and effective support Facilities Management provides to the District preserves, properties, and infrastructure.
Strategic Plan Goal 2, Master Plan Goal 3

3. Develop and implement an asset management and renewal program that addresses long term planning needs of the District including life cycles and associated costs.
Strategic Plan Goal 2, Master Plan Goal 3 and 6

Performance Measures

of Preventative Maintenance inspections completed
 Total number of work orders originated vs completed
 Event Support (By Completed Work Order)

	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
1500	1686	1435	1500
3,200	3,344	3,050	3,200
300	227	280	300

Department Structure

Facilities Management



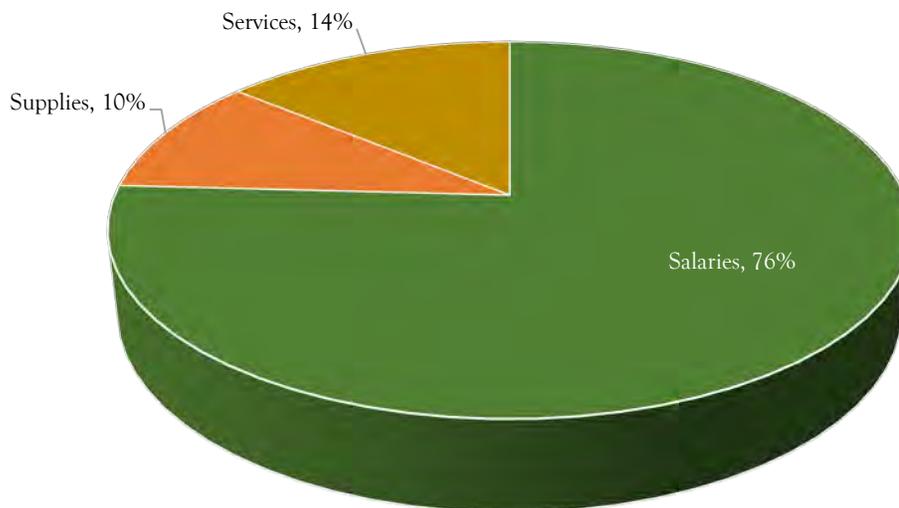
FY2023 Facilities Management Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$1,810,965	\$1,798,967	\$1,942,049	\$1,862,939	\$2,121,414	9.24%
Supplies	258,188	268,732	288,200	291,275	283,599	-1.60%
Services	256,905	254,558	350,465	329,462	390,548	11.44%
Capital	4,495	-	-	-	-	11.44%
Total	\$2,330,553	\$2,322,257	\$2,580,714	\$2,483,676	\$2,795,561	8.33%

FY2023 Facilities Management Variances >10%

- Services are anticipated to increase due to an increase in vehicle rentals and portable restrooms as well as the District's initiative for increased training and development.

Facilities Management Expenditure Summary



FY2023 Facilities Management Detail Budget

Fund & Department# 010 - J00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$1,501,834	\$1,437,068	\$1,585,670	\$1,505,494	\$1,651,506	4.15%
1120	OVERTIME	1,692	2,637	3,000	2,500	3,000	0.00%
1130	TEMPORARY SALARIES & WAGES	1,035	-	30,000	23,000	29,280	-2.40%
1245	SICK LEAVE PAYMENTS	5,967	7,957	-	3,566	-	0.00%
1250	VACATION LEAVE PAYMENTS	-	-	-	5,000	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	24,213	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	300,437	327,092	323,379	323,379	437,628	35.33%
2100	OFFICE SUPPLIES	-	-	200	200	200	0.00%
2200	OPERATING SUPPLIES	7,190	8,647	8,800	12,175	9,300	5.68%
2300	FUEL & LUBRICANTS	155	421	350	350	350	0.00%
2400	EQUIPMENT PARTS	4,483	1,785	3,800	3,500	3,500	-7.89%
2500	GROUNDS MAINT SUPPLIES	21,274	17,556	19,800	19,800	18,949	-4.30%
2600	BLDG & OTHER MAINT SUPPLIES	208,179	221,563	239,300	239,300	240,000	0.29%
2700	SMALL TOOLS & MINOR EQUIPMENT	16,907	18,760	15,950	15,950	11,300	-29.15%
3100	PROFESSIONAL SERVICES	17,417	17,842	24,200	24,200	22,900	-5.37%
3400	UTILITIES	102,859	107,325	165,400	145,897	171,629	3.77%
3500	RENTS & LEASES	42,608	52,435	63,600	63,600	91,926	44.54%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	76,006	60,299	80,900	70,900	73,500	-9.15%
3602	GUARD RESIDENCES	5,094	3,879	-	8,500	10,000	100.00%
3800	EQUIP REPAIR & MAINT SERVICES	83	233	500	500	500	0.00%
3900	OTHER SERVICES & CHARGES	8,046	8,434	9,415	9,415	9,343	-0.76%
3903	TRAINING & DEVELOPMENT	4,792	4,111	6,450	6,450	10,750	66.67%
4300	EQUIPMENT	4,495	-	-	-	-	0.00%
	TOTAL	\$2,330,553	\$2,322,257	\$2,580,714	\$2,483,676	\$2,795,561	8.33%

Operational Resources

The Operational Resources Department supports District operations by maintaining clean, safe, aesthetic, and functional building environments and supports services. Over seen by Facilities Management, the department coordinates sites, rooms and spaces for District and public meetings and events, undertakes special projects and initiatives and conducts scheduled and impromptu inspections District-wide. The team is also in charge of the functionality and upkeep of disparate, remote and specialty resources.

The District continues to adapt and facilitate support its response to COVID-19 for staff and public alike. Operational Resources is instrumental executing the public health initiatives District wide. Staff oversees routine cleanings and site disinfection utilizing EPA List N recommended chemicals effective against the virus with manual and electrostatic sprayers to deep clean buildings, office spaces, vehicles and equipment.

Department Goals & Objectives

1. Coordinate an efficient and cost-effective blend of in-house and contracted services to provide clean, safe, aesthetic and functional building environments at assigned District Facilities.
Strategic Plan Goal 2, Master Plan Goal 3
2. Evaluate, analyze and propose solutions that improve efficiency, environmental and organizationally, to maximize productivity of District operations and the life cycles of facilities and building systems.
Strategic Plan Goal 2, Master Plan Goal 4
3. Provide safe, high-quality facilities for employees and visitors.
Strategic Plan Goal 2 and 5, Master Plan Goal 4

Performance Measures

% of work orders responded to within 2 working days
 % of buildings inspected annually
 # of building systems evaluated for efficiency & effectiveness annually

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
95%	N/A	N/A	95%
100%	N/A	N/A	100%
3	N/A	N/A	3

Department Structure

Operational Resources

**Director of Safety
and Public Service**

Facilities Manager

**Assistant Facilities
Manager**

Custodian (4)

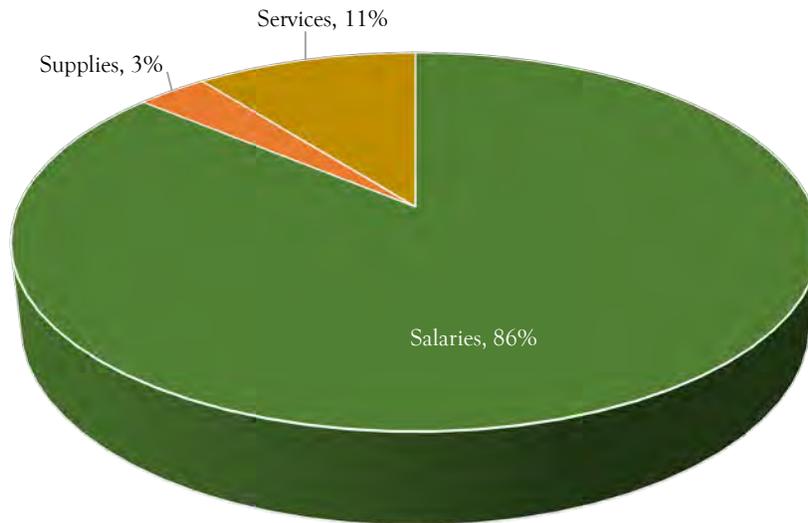
FY2023 Operational Resources Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$287,819	\$263,527	\$336,438	\$297,301	\$355,716	5.73%
Supplies	3,124	3,637	9,740	9,665	13,946	43.18%
Services	22,514	25,749	43,374	41,599	43,534	0.37%
Total	\$313,457	\$292,913	\$389,552	\$348,565	\$413,196	6.07%

FY2023 Operational Resources Variances >10%

- Supplies budget increased due to the cost of and need for additional de-icing materials.

Operational Resources Expenditure Summary



FY2023 Operational Resources Detail Budget

Fund & Department# 010 - FLD

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$229,851	\$188,598	\$271,162	\$223,458	\$269,558	-0.59%
1120	OVERTIME	36	617	600	2,000	1,500	150.00%
1245	SICK LEAVE PAYMENTS	-	2,902	-	2,902	-	0.00%
1250	VACATION LEAVE PAYMENTS	5,781	5,992	-	4,265	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	52,151	65,418	64,676	64,676	84,658	30.90%
2100	OFFICE SUPPLIES	25	96	190	190	200	5.26%
2200	OPERATING SUPPLIES	1,336	1,032	1,175	1,175	1,275	8.51%
2500	GROUNDS MAINT SUPPLIES	167	36	1,000	1,000	1,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	1,138	1,977	3,875	3,800	7,971	105.70%
2700	SMALL TOOLS & MINOR EQUIPMENT	458	496	3,500	3,500	3,500	0.00%
3400	UTILITIES	-	537	3,300	2,365	3,000	-9.09%
3500	RENTS & LEASES	-	-	500	500	500	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	22,514	25,212	34,800	34,800	34,800	0.00%
3900	OTHER SERVICES & CHARGES	-	-	734	734	744	1.36%
3903	TRAINING & DEVELOPMENT	-	-	4,040	3,200	4,490	11.14%
	TOTAL	\$313,457	\$292,913	\$389,552	\$348,565	\$413,196	6.07%

Community Engagement

Community Engagement continuously engages communities and individuals the District serves. The ongoing dialogue is intended to develop partnerships, improve relationships, collaborate around common goals, and provide services to residents, businesses and visitors to DuPage County that improve quality of life. This budget supports the administrative functions associated with the annual native plant sales and partial expenses for Take Your Kids to Work Day.

The division oversees Community Relations, Danada Equestrian Center, Fullersburg Woods Campus, Kline Creek Farm, Mayslake Peabody Estate, St. James Farm, and Visitor Engagement. These functions all have their own general fund budget provided in the pages that follow. Community Engagement also oversees the Willowbrook Wildlife Center, found in section five of this document.

Department Goals & Objectives

1. Engage the communities and individuals to provide events, programing, and education opportunities that add value and improve quality of life.
Strategic Plan Goal 3 and 5, Master Plan Goal 2 and 5

2. Review and administer processes and procedures that humanize customer service experiences, promote self-service, increase efficiency, and increase customer advocacy and satisfaction.
Strategic Plan Goal 2 and 3, Master Plan Goal 2 and 5

3. Enhance the spring and fall Native Plant Sale experience. Continually create opportunities to engage audiences with educational opportunities related to plants native to DuPage County.
Strategic Plan Goal 3 and 5, Master Plan Goal 2, 5 and 6

Performance Measures

Evaluate new species for the Native Plant Sale plant list based on customer interest and nursery availability
Align Permit processes across District

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
5	16	14	5
1	N/A	N/A	1

Department Structure*

Community Engagement



*All sites shown in this chart have a manager that reports to the Director of Community Engagement.

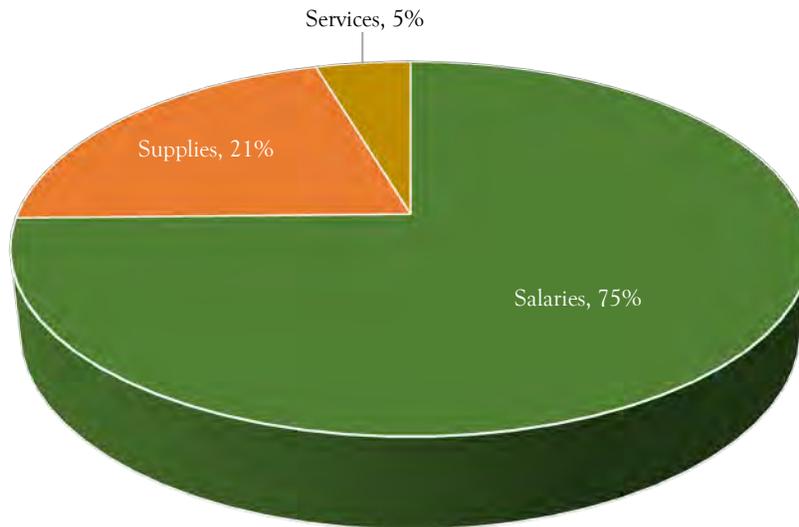
FY2023 Community Engagement Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$255,259	\$220,899	\$219,109	\$221,834	\$255,352	16.54%
Supplies	47,881	39,230	69,265	53,563	70,990	2.49%
Services	9,758	11,421	12,992	11,984	15,665	20.57%
Total	\$312,898	\$271,550	\$301,366	\$287,381	\$342,007	13.49%

FY2023 Community Engagement Variances >10%

- Salaries & Benefits are anticipated to increase due to the medical & dental insurance expense allocation.
- Services include Training & Development increases for professional development.

Community Engagement Expenditure Summary



FY2023 Community Engagement Budget Detail

Fund & Department# 010 - ED1

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$227,053	\$194,732	\$192,739	\$195,964	\$215,241	11.67%
1120	OVERTIME	476	-	500	-	-	-100.00%
1250	VACATION LEAVE PAYMENTS	1,593	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,137	26,167	25,870	25,870	40,111	55.05%
2100	OFFICE SUPPLIES	384	120	365	190	190	-47.95%
2200	OPERATING SUPPLIES	548	405	16,200	1,000	4,200	-74.07%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	73	300	180	600	100.00%
2800	PURCHASES FOR RESALE	46,949	38,632	52,400	52,193	66,000	25.95%
3100	PROFESSIONAL SERVICES	5,774	5,371	8,935	6,048	9,835	10.07%
3400	UTILITIES	2,603	4,401	1,440	3,960	1,200	-16.67%
3900	OTHER SERVICES & CHARGES	429	702	1,017	1,000	869	-14.55%
3903	TRAINING & DEVELOPMENT	952	947	1,600	976	3,761	135.06%
	TOTAL	\$ 312,898	\$271,550	\$301,366	\$287,381	\$342,007	13.49%

Community Relations

The Community Relations department manages internal/external communications and marketing activity Districtwide. Communication is a major component of the department and the team serves as a resource that supports programs and project managers providing optimal communication strategies, plans, designs, content, and implements the strategy for key master plan projects, initiatives, and achievements for all components of the District.

Community Relations manages and continues to expand the District’s social media foot print by adding value-added channels to its arsenal. The team launched a TikTok channel that reaches 250,000 subscribers which is more followers than any other DuPage County entity. The number of followers also exceeds many landmark Chicago cultural entities too! The District’s combined social media channels garnered more than 70 million views in 2022. Community Relations also manages the website and employee intranet.

Department Goals & Objectives

1. Increase public engagement utilizing multiple platforms and mediums to reach all stakeholders in DuPage County and those interested in the Forest Preserve District which are not residents.
Strategic Plan Goal 3, Master Plan Goal 5
2. Continue to develop and strengthen the District’s brand.
Strategic Plan Goal 5, Master Plan Goal 2
3. Align the District’s mission and messaging for operations, projects, and initiatives that is communicated outside the organization.
Strategic Plan Goal 1, Master Plan Goal 3

Performance Measures

Use of social media channels for audience engagement
 Brand evaluation meetings (annually)
 % increase of in all digital content provided to public (annually)

	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
4	4	6	4
3	N/A	N/A	3
10%	N/A	N/A	10%

Community Relations



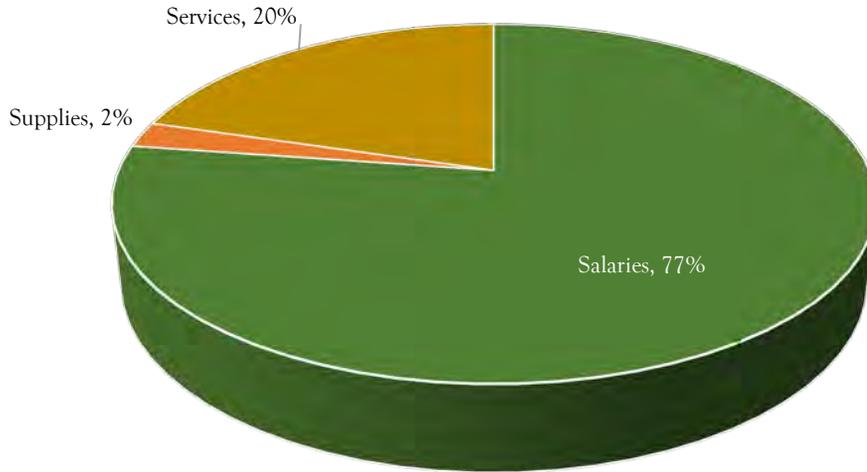
FY2023 Community Relations Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$744,246	\$705,906	\$602,008	\$440,274	\$467,378	-22.36%
Supplies	14,719	9,264	16,264	8,750	13,820	-15.03%
Services	160,936	81,620	150,505	70,090	121,870	-19.03%
Total	\$919,901	\$796,790	\$768,777	\$519,114	\$603,068	-21.55%

FY2023 Community Relations Variances >10%

- All expense categories are projected to decrease due to changes in allocation of resources.

Community Relations Expenditure Summary



FY2023 Community Relations Detail Budget

Fund & Department# 010 - N00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$624,450	\$588,832	\$506,962	\$349,728	\$379,060	-25.23%
1120	OVERTIME	62	287	-	-	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	-	4,500	-	9,600	113.33%
1250	VACATION LEAVE PAYMENTS	1,992	12,118	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	117,742	104,669	90,546	90,546	78,718	-13.06%
2100	OFFICE SUPPLIES	2,040	1,389	1,330	1,250	970	-27.07%
2200	OPERATING SUPPLIES	1,818	439	1,084	200	1,000	-7.75%
2700	SMALL TOOLS & MINOR EQUIPMENT	9,344	5,485	6,850	5,800	6,850	0.00%
2750	PURCHASES FOR RESALE	1,517	1,951	7,000	1,500	5,000	-28.57%
3100	PROFESSIONAL SERVICES	146,104	62,724	123,000	57,000	100,000	-18.70%
3400	UTILITIES	3,653	1,750	1,320	840	1,200	-9.09%
3900	OTHER SERVICES & CHARGES	7,568	10,947	16,550	7,800	10,170	-38.55%
3903	TRAINING & DEVELOPMENT	3,611	6,199	9,635	4,450	10,500	8.98%
	TOTAL	\$919,901	\$796,790	\$768,777	\$519,114	\$603,068	-21.55%

Visitor Engagement

The Visitor Engagement department is made up of two visitor-facing teams: Visitor Services and Visitor Engagement. Visitor Services provides high quality customer service by answering questions about preserves, registering patrons for programs, and selling permits. This team is the initial point of contact for visitors at preserves. Visitor Services staff is committed to going above and beyond to provide a “pathway to yes” for all.

The Visitor Engagement team is comprised of Environmental Interpreters who rotate through the county, offering programs across the preserves and develop collaborative programs with other interpretive staff. They ensure there is a wide distribution of world-class, in-person and virtual, program opportunities for residents in all areas of DuPage County.

The team plays a key role in planning and executing the Native Plant Sale, 9 weeks of summer camps, year-round school field trips, , and piloted multiple new ways to engage our visitors – including Cocktails and Conservation programs at the Preserve at Oak Meadows. Visitor Services continues to focus on serving and connecting visitors to nature, anticipating visitor needs, and providing access to program and recreation opportunities for all residents.

Department Goals & Objectives

1. Provide a seamless, easy, and consistent end-to-end visitor experience.
Strategic Plan Goal 5, Master Plan Goal 2
2. Provide diverse experiences that are accessible and enjoyable by all.
Strategic Plan Goal 5, Master Plan Goal 3
3. Be a leading voice in DuPage County on environmental issues and education.
Strategic Plan Goal 1, Master Plan Goal 5

Performance Measures

Provide annual customer service trainings to key public-facing staff

Review and deliver the Recreational Accessibility Plan

New customer experience improvements integrated into Visitor Services procedures.

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
2	2	1	2
1	1	1	1
2	2	3	2

Department Structure

Visitor Engagement



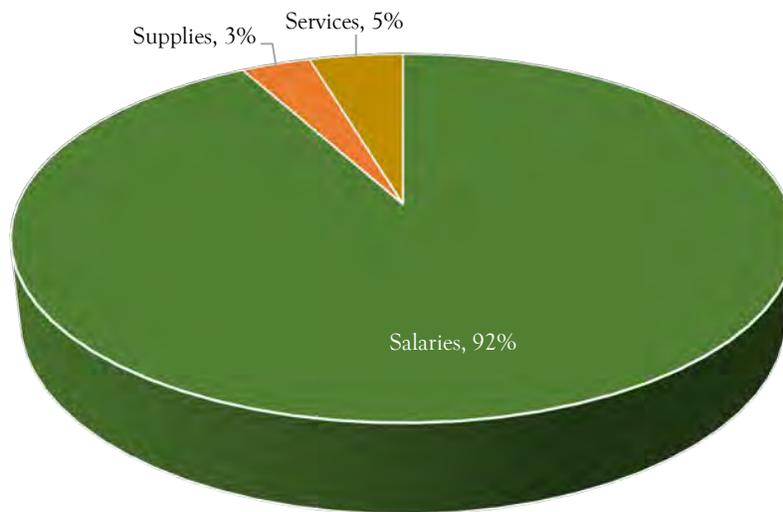
FY2023 Visitor Engagement Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$254,544	\$655,288	\$717,018	\$644,165	\$738,483	2.99%
Supplies	439	666	27,300	11,550	27,300	0.00%
Services	9,506	16,402	28,492	19,600	36,990	29.83%
Total	\$264,489	\$672,356	\$772,810	\$675,315	\$802,773	3.88%

FY2023 Visitor Engagement Variances >10%

- Services are anticipated to increase with the increased utilities cost.

Visitor Engagement Expenditure Summary



FY2023 Visitor Engagement Detail Budget

Fund & Department# 010 - N01

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$189,117	\$505,230	\$540,966	\$490,513	\$585,311	8.20%
1120	OVERTIME	86	65	300	300	300	0.00%
1130	TEMPORARY SALARIES & WAGES	-	12,048	46,400	24,000	49,840	7.41%
1140	PART-TIME HELP	-	5,287	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	-	1,821	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	65,341	130,837	129,352	129,352	103,032	-20.35%
2100	OFFICE SUPPLIES	439	235	2,150	1,000	2,150	0.00%
2200	OPERATING SUPPLIES	-	431	22,700	5,000	15,500	-31.72%
2250	SUMMER CAMP EXPENSES	-	-	-	5,500	7,200	100.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	-	1,900	50	1,900	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	550	-	550	0.00%
3100	PROFESSIONAL SERVICES	4,282	5,898	6,582	5,500	6,410	-2.61%
3400	UTILITIES	-	2,767	5,760	2,100	14,350	149.13%
3900	OTHER SERVICES & CHARGES	5,224	7,220	10,550	8,000	10,630	0.76%
3903	TRAINING & DEVELOPMENT	-	517	5,600	4,000	5,600	0.00%
	TOTAL	\$264,489	\$672,356	\$772,810	\$675,315	\$802,773	3.88%

Danada Equestrian Center

The Danada Equestrian Center is operated out of the former property of Daniel and Ada Rice and 1965 Kentucky Derby winner Lucky Debonair. The Department and its operations are strongly rooted in equestrian history and provides diverse programs offerings and opportunities for DuPage County residents and visitors to enjoy.

The Danada Equestrian Center provides services to visitors that are both educational, recreational, and grounded in the equestrian field. The team expanded obstacle play dates and the Equine Trail Sports events in the most recent fiscal year. Staff also hosted heads up “Horsin’ Around Days,” providing an event to the public that includes horse drawn wagon rides, a two-day Fall Fest, and a full summer camp schedule. The Danada Equestrian center seeks to engage the public with content of interest to equestrians and nature lovers.

Department Goals & Objectives

1. Provide a menu of equestrian recreation and education experiences for multiple audiences.
Strategic Plan Goal 5, Master Plan Goal 2 and 5

2. Evaluate and plan to increase offerings that individuals of all degrees of accessibility can experience throughout the site.
Strategic Plan Goal 1 and 5, Master Plan Goal 2 and 5

3. Create and execute plans to integrate equestrian activity with other events, activities, and information from other District sites, preserves, programing and special event opportunities.
Strategic Plan Goal 3 and 5, Master Plan Goal 2 and 5

Performance Measures

Evaluate and replace interpretive panels that provide inclusive and accessible information for all patrons

Evaluate and plan a “Self-guided” tour program for sites, preserves and their amenities annually.

Review and plan new partnership opportunities for activities and events

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
2	0	0	2
1	0	0	1
2	0	3	2

Department Structure

Danada Equestrian Center



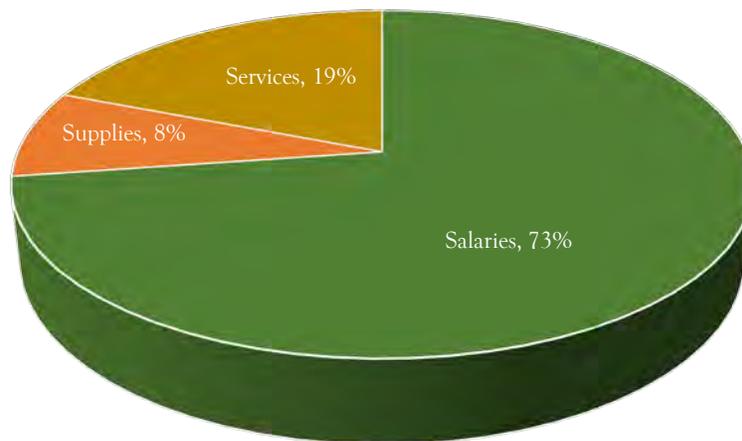
FY2023 Danada Equestrian Center Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$310,711	\$367,569	\$426,268	\$378,154	\$412,229	-3.29%
Supplies	48,802	37,463	37,930	40,735	46,360	22.23%
Services	77,913	78,168	90,080	86,902	108,187	20.10%
Total	\$437,426	\$483,200	\$554,278	\$505,791	\$566,776	2.25%

FY2023 Danada Equestrian Center Variances >10%

- Supplies are anticipated to increase for the Summer Camp Expenses, Building & Other Maintenance Supplies, and Small Tools & Minor Equipment.
- Services are anticipated to increase with the purchase of a horse and increased utilities costs.

Danada Equestrian Center Expenditure Summary



FY2023 Danada Equestrian Center Detail Budget

Fund and Department# 010 - H00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$169,354	\$186,037	\$203,042	\$196,213	\$215,386	6.08%
1120	OVERTIME	470	2,062	-	2,200	2,000	100.00%
1130	TEMPORARY SALARIES & WAGES	8,499	21,719	33,800	28,000	39,800	17.75%
1140	PART-TIME HELP	78,213	104,570	137,685	100,000	119,402	-13.28%
1250	VACATION LEAVE PAYMENTS	1,901	846	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	52,274	52,335	51,741	51,741	35,641	-31.12%
2100	OFFICE SUPPLIES	254	1,014	860	800	860	0.00%
2200	OPERATING SUPPLIES	45,636	32,538	32,025	31,125	34,895	8.96%
2250	SUMMER CAMP EXPENSES	-	288	-	1,855	1,340	100.00%
2400	EQUIPMENT PARTS	115	33	100	115	100	0.00%
2500	GROUNDS MAINT SUPPLIES	1,269	810	2,740	2,740	2,900	5.84%
2600	BLDG & OTHER MAINT SUPPLIES	841	2,006	980	2,000	1,980	102.04%
2700	SMALL TOOLS & MINOR EQUIPMENT	687	475	325	1,200	3,385	941.54%
2800	PURCHASES FOR RESALE	-	299	900	900	900	0.00%
3100	PROFESSIONAL SERVICES	47,000	50,535	50,425	50,425	62,735	24.41%
3300	INSURANCE SERVICES & PREMIUMS	1,539	635	1,600	635	-	-100.00%
3400	UTILITIES	25,018	24,286	27,200	24,902	32,557	19.69%
3500	RENTS & LEASES	125	-	5,800	5,800	7,500	29.31%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	3,300	2,575	3,900	3,900	3,900	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	27	100	360	360	260.00%
3900	OTHER SERVICES & CHARGES	333	110	205	190	395	92.68%
3903	TRAINING & DEVELOPMENT	598	-	850	690	740	-12.94%
	TOTAL	\$437,426	\$483,200	\$554,278	\$505,791	\$566,776	2.25%

Kline Creek Farm

Kline Creek Farm at Timber Ridge Forest Preserve in West Chicago is an 1890s living history site. Visitors can stroll through restored farmstead structures and meet the historically costumed interpreters operating the farm using the tools and techniques of the past. Activities and events at the farm re-create the seasonal rhythms that have governed farm life for centuries. For the safety of the farm animals, pets are not allowed at the site.

Kline Creek Farm promotes programming that provides patrons with an understanding of the agricultural heritage in DuPage County and operates the Farmhands Day Camp, maple sugaring demonstrations, sheep shearing and other programs. The Farm practices land ethics and stewardship of the property to preserve heritage livestock breeds and create more effective operations. The programming and demonstrations are linked to the mission of the District and attract new audiences and engagement.

Department Goals & Objectives

1. Provide high quality programming that engages the public through outdoor recreation and learning experiences.
Strategic Plan Goal 3, Master Plan Goal 2
2. Expand engagement and communication through marketing, promotion, and social media content.
Strategic Plan Goal 1, Master Plan Goal 2
3. Increase attendance and public participation through a refined calendar of program and demonstration offerings.
Strategic Plan Goal 3, Master Plan Goal 2

Performance Measures

Capacity of the Farmhands Day Camp
(Participants over 7 weeks)
Offer additional program and demonstration opportunities
for public participation and engagement
% of participants that complete experience survey

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
168	147	115	168
2	1	1	2
10%	0%	0%	10%

Department Structure

Kline Creek Farm



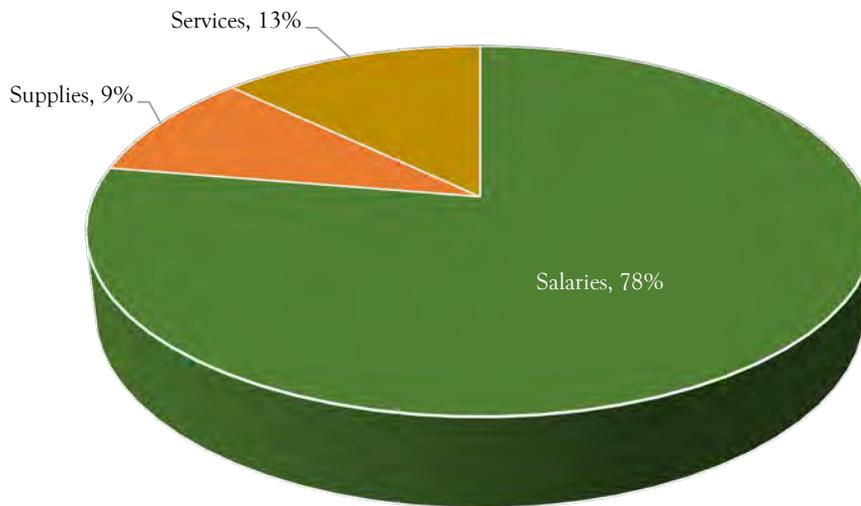
FY2023 Kline Creek Farm Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$511,756	\$523,598	\$572,583	\$540,416	\$606,383	5.90%
Supplies	68,187	55,410	64,235	64,120	73,870	15.00%
Services	65,447	58,287	99,770	84,550	100,279	0.51%
Total	\$645,390	\$637,295	\$736,588	\$689,086	\$780,532	5.97%

FY2023 Kline Creek Farm Variances >10%

- Supplies are increasing for materials to replace the aging orchard fencing.

Kline Creek Farm Expenditure Summary



FY2023 Kline Creek Farm Detail Budget

Fund & Department# 010 - L00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$370,251	\$334,352	\$366,717	\$351,822	\$387,167	5.58%
1120	OVERTIME	1,693	2,519	-	600	600	100.00%
1130	TEMPORARY SALARIES & WAGES	-	8,744	30,200	12,000	30,480	0.93%
1140	PART-TIME HELP	59,540	98,638	98,055	98,383	101,825	3.84%
1245	SICK LEAVE PAYMENTS	-	366	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	1,863	477	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	78,409	78,502	77,611	77,611	86,311	11.21%
2100	OFFICE SUPPLIES	2,672	1,376	620	620	655	5.65%
2200	OPERATING SUPPLIES	42,589	27,259	38,515	34,000	36,015	-6.49%
2250	SUMMER CAMP EXPENSES	-	426	-	1,500	3,400	100.00%
2400	EQUIPMENT PARTS	-	405	-	-	-	0.00%
2500	GROUNDS MAINT SUPPLIES	6,364	4,709	5,300	5,000	11,300	113.21%
2600	BLDG & OTHER MAINT SUPPLIES	2,587	6,514	3,600	4,000	3,600	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	10,590	5,467	3,400	4,000	3,900	14.71%
2800	PURCHASES FOR RESALE	3,385	9,254	12,800	15,000	15,000	17.19%
3100	PROFESSIONAL SERVICES	31,033	21,752	56,170	49,000	56,500	0.59%
3400	UTILITIES	26,965	25,437	28,400	28,400	36,829	29.68%
3500	RENTS & LEASES	-	3,714	2,050	2,050	2,050	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	2,500	5,800	7,000	-	-	-100.00%
3800	EQUIP REPAIR & MAINT SERVICES	2,721	194	650	-	-	-100.00%
3900	OTHER SERVICES & CHARGES	1,149	1,266	2,410	2,000	2,000	-17.01%
3903	TRAINING & DEVELOPMENT	1,079	124	3,090	3,100	2,900	-6.15%
	TOTAL	\$645,390	\$637,295	\$736,588	\$689,086	\$780,532	5.97%

Mayslake Peabody Estate

Mayslake Peabody Estate is one of the District’s seven education centers and provides nature-related experiences and programs. Mayslake Peabody Estate is a place for people to connect to nature through the arts, culture, and history. The property offers a one-mile trail that connects to an off-leash dog area, fishing on the north shore of Trinity Lake, and many scenic spots to picnic. The District continues to restore the nationally registered historic landmark that serves as a venue for architectural tours, lectures, exhibits, classes and artistic performances.

Mayslake Peabody Estate closed to the public for exterior restoration in late 2022 and throughout the first half of calendar year 2023. The development of a vision for future program goals and public engagement continues; moving closer to a preserve-wide master plan that addresses trails, amenities, restoration and accessibility to the preserve and off leash dog area.

Department Goals & Objectives

1. Provide recreation, education, and interpretive programming and experiences at Mayslake Peabody Estate and surrounding forest preserve campus.
Strategic Plan Goal 3, Master Plan Goal 2
2. Facilitate and develop a master plan for the Mayslake Peabody Estate and forest preserve campus.
Strategic Plan Goal 2, Master Plan Goal 2
3. Promote the exhibits, programs, and offerings for reopening of Mayslake Hall
Strategic Plan Goal 3, Master Plan Goal 2

Performance Measures

of programs offered annually at Mayslake*

Host public input sessions for initial Master Plan guidance

of marketing methods utilized to promote Mayslake

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
5	N/A	N/A	N/A
3	0	0	3
5	5	5	5

*Mayslake currently under rehabilitation, no programing available in FY 2023

Department Structure

Mayslake Peabody Estate



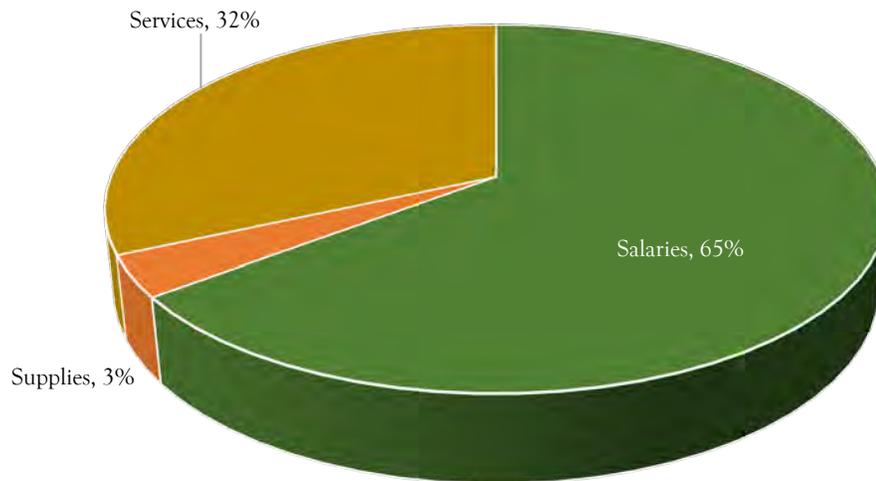
FY2023 Mayslake Peabody Estate Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$333,784	\$236,665	\$278,482	\$225,678	\$281,650	1.14%
Supplies	4,481	6,705	14,365	5,800	15,655	8.98%
Services	80,036	93,175	93,955	74,900	138,001	46.88%
Total	\$418,301	\$336,545	\$386,802	\$306,378	\$435,306	12.54%

FY2023 Mayslake Peabody Estate Variances >10%

- Services are anticipating an increase in the cost of utilities.

Mayslake Peabody Estate Expenditure Summary



FY2023 Mayslake Peabody Estate Detail Budget

Fund & Department# 010 - MAY

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$206,042	\$115,022	\$119,188	\$115,460	\$180,048	51.06%
1120	OVERTIME	66	773	-	1,000	1,000	100.00%
1130	TEMPORARY SALARIES & WAGES	1,544	4,433	13,000	2,306	10,300	-20.77%
1140	PART-TIME HELP	60,349	76,865	120,424	80,712	51,606	-57.15%
1150	HOLIDAY PAY	-	321	-	330	200	100.00%
1245	SICK LEAVE PAYMENTS	6,811	-	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	6,699	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	52,273	39,251	25,870	25,870	38,496	48.81%
2100	OFFICE SUPPLIES	116	1,015	700	600	2,105	200.71%
2200	OPERATING SUPPLIES	1,920	1,789	6,600	2,000	4,950	-25.00%
2500	GROUNDS MAINT SUPPLIES	316	3,070	800	600	5,000	525.00%
2600	BLDG & OTHER MAINT SUPPLIES	1,168	399	3,875	2,000	1,400	-63.87%
2700	SMALL TOOLS & MINOR EQUIPMENT	91	63	1,000	450	400	-60.00%
2800	PURCHASES FOR RESALE	870	369	1,390	150	1,800	29.50%
3100	PROFESSIONAL SERVICES	5,290	31,240	15,250	5,400	13,300	-12.79%
3400	UTILITIES	68,293	57,013	69,700	68,000	116,046	66.49%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	5,500	4,799	7,000	-	7,000	0.00%
3900	OTHER SERVICES & CHARGES	339	123	705	200	255	-63.83%
3903	TRAINING & DEVELOPMENT	614	-	1,300	1,300	1,400	7.69%
	TOTAL	\$418,301	\$336,545	\$386,802	\$306,378	\$435,306	12.54%

Fullersburg Woods Campus

Fullersburg Woods Campus engages, educates, and seeks to inspire all generations to explore, value and protect nature. Fullersburg Woods Campus programming allows patrons to experience Graue Mill and House, Ben Fuller house, and the Fullersburg Woods Nature Education Center. The team hosts events like, “S’mores Winter Fun,” wildflower walks, and nature hikes through the woodlands and surrounding area. The site also includes an extensive trail system along Salt Creek and through the adjacent woodlands. Fullersburg utilizes social media as a tool to engage the public and spur interest in programming through “Find it at Fullersburg” which engages the community and attracts visitors to the preserve.

The team at Fullersburg is excited to prepare a program plan for the Graue Mill and House this fiscal year. Enhancements will include self-guided tours utilizing QR codes between the nature education center and the mill. Fullersburg will continue moving towards being a “four seasons” preserve that offers unique programming all year round.

Department Goals & Objectives

1. Develop opportunities and programming for visitors to connect nature with the Fullersburg campus through history, multimedia, self-guided tours and other offerings.
Strategic Plan Goal 5, Master Plan Goal 2 and 3
2. Ensure Fullersburg Woods Campus staff and volunteers receive appropriate training and skills to efficiently and effectively operate and educate the patrons to the preserve.
Strategic Plan Goal 1, Master Plan Goal 3
3. Plan for site and program improvement that are accessible and available to patrons of all ability levels.
Strategic Plan Goal 5, Master Plan Goal 2 and 3

Performance Measures

Develop and increase in pop-up program opportunities
 Develop and offer ADA accessible programs
 Develop a program plan for Graue Mill & House

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
3	N/A	N/A	3
2	2	4	2
1	N/A	N/A	1

Department Structure

Fullersburg Woods Campus



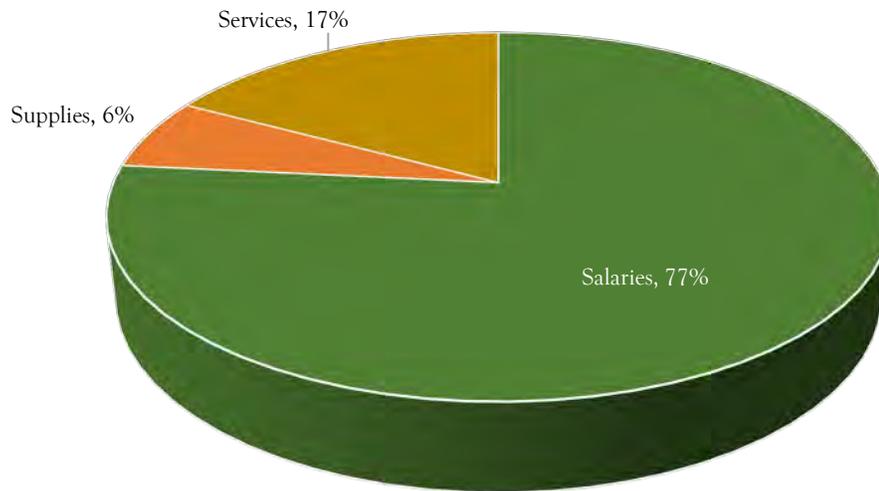
FY2023 Fullersburg Woods Campus Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$457,677	\$219,075	\$337,147	\$250,141	\$381,968	13.29%
Supplies	9,137	27,098	21,950	11,081	31,350	42.82%
Services	47,677	65,065	77,850	61,944	85,583	9.93%
Total	\$514,490	\$311,238	\$436,947	\$323,166	\$498,901	14.18%

FY2023 Fullersburg Woods Campus Variances >10%

- Salaries are anticipated to increase due to increasing staffing.
- Supplies are anticipated to increase due to increased costs.
- Supplies increased for \$10,000 in adaptive recreation equipment budgeted funded by a grant from Chamberlain Group.

Fullersburg Woods Campus Expenditure Summary



FY2023 Fullersburg Woods Campus Detail Budget

Fund & Department# 010 - R00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$358,384	\$122,709	\$218,278	\$170,528	\$237,604	8.85%
1120	OVERTIME	193	185	-	153	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	-	80,064	30,432	80,064	0.00%
1140	PART-TIME HELP	4,341	-	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	-	10,317	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	3,281	17,376	-	-	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	42,321	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	91,478	26,167	38,805	49,028	64,300	65.70%
2100	OFFICE SUPPLIES	905	8,390	450	607	450	0.00%
2200	OPERATING SUPPLIES	6,551	12,148	15,600	7,400	25,600	64.10%
2250	SUMMER CAMP EXPENSES	-	4,589	-	-	-	0.00%
2500	GROUNDS MAINT SUPPLIES	-	54	600	600	400	-33.33%
2600	BLDG & OTHER MAINT SUPPLIES	991	801	1,450	1,078	1,750	20.69%
2700	SMALL TOOLS & MINOR EQUIPMENT	690	1,116	1,850	1,396	1,150	-37.84%
2800	PURCHASES FOR RESALE	-	-	2,000	-	2,000	0.00%
3100	PROFESSIONAL SERVICES	15,239	18,505	34,851	31,886	43,851	25.82%
3400	UTILITIES	29,528	27,566	40,803	29,688	39,652	-2.82%
3900	OTHER SERVICES & CHARGES	2,362	18,511	496	170	380	-23.39%
3903	TRAINING & DEVELOPMENT	548	483	1,700	200	1,700	0.00%
	TOTAL	\$514,491	\$311,238	\$436,947	\$323,166	\$498,901	14.18%

St. James Farm

St. James Farm is a special preserve that showcases restoration and conservation in one site. Visitors learn about the origins of the farm, its equestrian roots and the role St. James Farm played shaping local culture. It is a popular preserve for weddings, corporate workdays, and larger special use permitted events providing an expansive space and ample parking. The events hosted at the preserve engage dozens to hundreds of residents and local employees each year in mission-based restoration, programs, camps, and site improvement activities.

St. James Farm operates many programs and camps offering a variety of nature programs including bird walks and forest hikes. Self-guided visitors to the preserve encounter a variety of sculpture throughout the property as well as interpretive panels including two new signs installed in 2022 highlighting McCormick Woods and Springbrook Creek. Staff is excited for the renovations of the picnic pavilion, installation of an ADA accessible bocce ball court, and multi-sized grills. The completion of the Indoor Riding Arena opened up new opportunities for equestrian education and recreation grounded in District-driven programs and expanded opportunities for horse owners with more dates for open-ride time, obstacle play dates, “Horsin’ Around Days,” and an Equine Trail Sports event.

Department Goals & Objectives

1. Continue to offer innovative equestrian recreation and education experiences.
Strategic Plan Goal 5, Master Plan Goal 2

2. Finalize interpretive plan for the site.
Strategic Plan Goal 5, Master Plan Goal 2 and 3

3. Use the caboose and Pavilion for District-driven public engagement
Strategic Plan Goal 3, Master Plan Goal 2 and 5

Performance Measures

Develop mobility-friendly self-guided tour
 Number of Programs reviewed and developed annually
 Develop ADA component to Horsin’ Around Days

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
1	0	0	1
5	N/A	N/A	5
1	0	0	1

Department Structure

St. James Farm



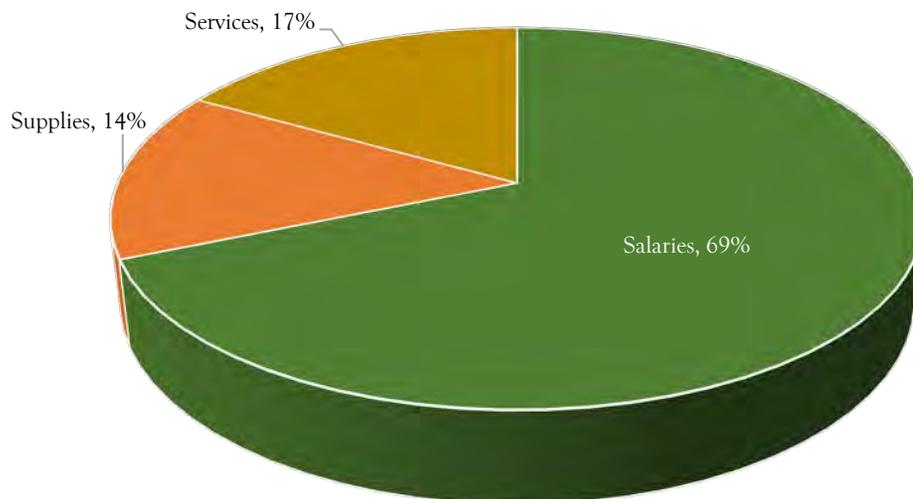
FY2023 St. James Farm Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$352,237	\$364,117	\$421,445	\$394,364	\$438,390	4.02%
Supplies	6,919	12,174	17,934	16,730	91,204	408.55%
Services	72,889	85,022	83,025	65,780	105,853	27.50%
Total	\$432,045	\$461,313	\$522,404	\$476,874	\$635,447	21.64%

FY2023 St. James Farm Variances >10%

- Supplies are increasing due to temporary flooring, wheeled chairs, railings, and a projector screen.
- Services are anticipated to increase due to the increased cost in utilities.

St. James Farm Expenditure Summary



FY2023 St. James Farm Detail Budget

Fund & Department# 010 - SJF

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$259,196	\$270,258	\$314,529	\$284,688	\$327,476	4.12%
1120	OVERTIME	546	1,900	-	3,000	3,000	100.00%
1130	TEMPORARY SALARIES & WAGES	15,109	24,670	42,240	42,000	52,800	25.00%
1140	PART-TIME HELP	20,978	12,770	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	4,135	2,184	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	52,273	52,335	64,676	64,676	55,114	-14.78%
2100	OFFICE SUPPLIES	222	408	400	225	200	-50.00%
2200	OPERATING SUPPLIES	2,393	3,575	7,675	5,000	3,525	-54.07%
2250	SUMMER CAMP EXPENSES	-	418	-	1,021	1,120	100.00%
2300	FUEL & LUBRICANTS	977	1,479	1,844	1,844	1,844	0.00%
2400	EQUIPMENT PARTS	300	22	425	422	425	0.00%
2500	GROUNDS MAINT SUPPLIES	847	3,074	5,140	5,000	3,640	-29.18%
2600	BLDG & OTHER MAINT SUPPLIES	386	1,696	1,400	2,000	74,400	5214.29%
2700	SMALL TOOLS & MINOR EQUIPMENT	1,794	1,502	1,050	1,218	6,050	476.19%
3100	PROFESSIONAL SERVICES	13,666	22,650	18,479	14,000	11,579	-37.34%
3400	UTILITIES	53,398	58,940	51,536	51,000	82,014	59.14%
3500	RENTS & LEASES	-	-	751	-	1	-99.87%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	5,500	3,000	10,800	-	10,800	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	200	180	200	0.00%
3900	OTHER SERVICES & CHARGES	325	123	636	300	636	0.00%
3903	TRAINING & DEVELOPMENT	-	309	623	300	623	0.00%
	TOTAL	\$432,045	\$461,313	\$522,404	\$476,874	\$635,447	21.64%

ZOOLOGICAL FUND



Willowbrook Wildlife Center

Willowbrook Wildlife Center at Willowbrook Forest Preserve in Glen Ellyn is a native wildlife rehabilitation facility that provides care and medical treatment to injured and orphaned wild animals native to DuPage County. The center also serves as an educational resource about living in harmony with local wildlife. The team provides in-person programming as well as virtual programming with high demand from schools and education-based groups. Willowbrook staff collaborates with Natural Resources to captive-rear Great Plains Mudbugs on-site to support the reproduction of the Federally endangered Hine’s emerald dragonfly and the District’s multi-agency Blanding’s turtle “head start” program.

The District will undertake the majority of the expansion and construction of the new Willowbrook Wildlife Center in 2023. District staff designed a new clinic, visitor center, enclosures, and other areas of the property to enhance the care profile at the center and create new experiences and exhibits for all to enjoy. This exciting project will shut down all of the public facing activities at the Wildlife center in 2023 as the team continues to manage and develop the preserve for its re-opening in FY 2024.

Department Goals & Objectives

1. Develop and make engaging content available for all visitors to Willowbrook Wildlife Center.
Strategic Plan Goal 3 and 5, Master Plan Goal 2, 3, and 5

2. Partner with schools and organizations to educate about native species, animal habitats, climate change, and the interconnectivity of natural systems.
Strategic Plan Goal 3 and 5, Master Plan Goal 2 and 5

3. Evaluate and implement best practices for animal care and rehabilitation providing a high level of service utilizing resources efficiently.
Strategic Plan Goal 1, Master Plan Goal 6

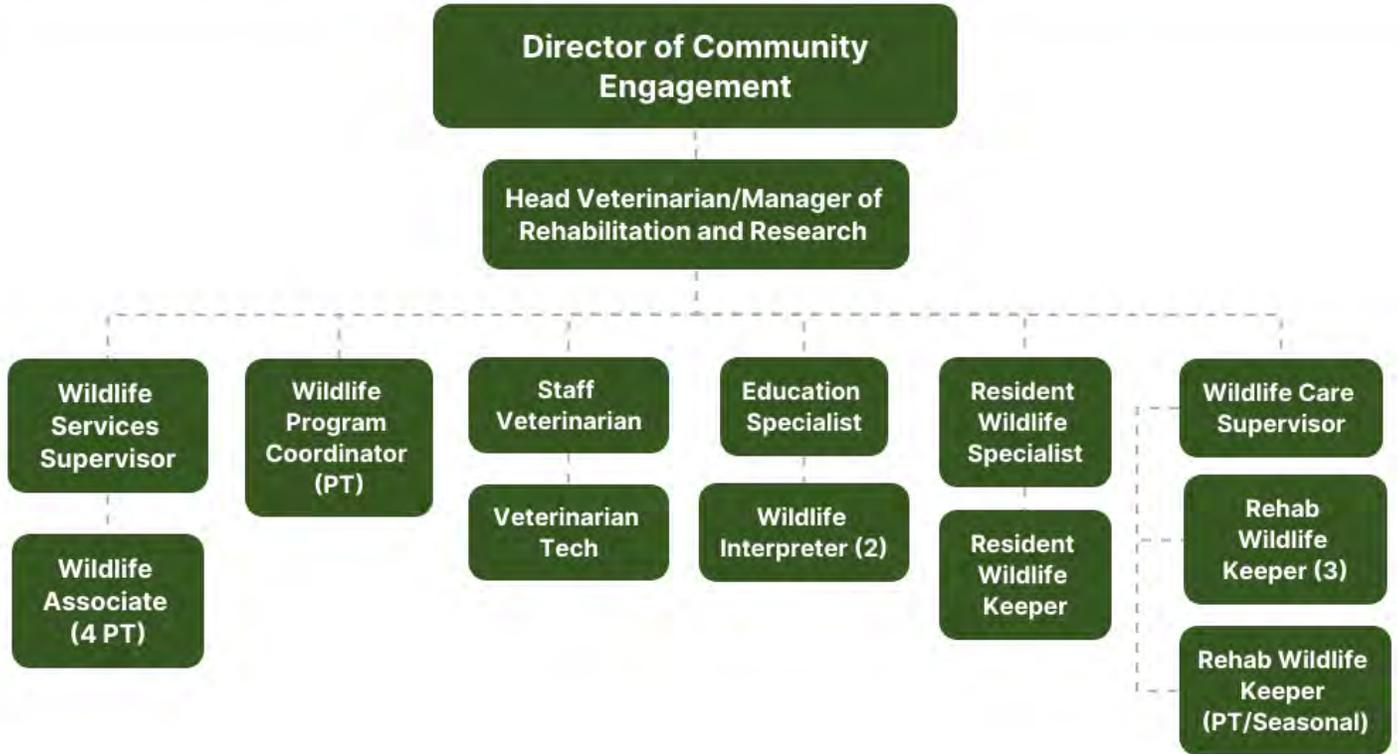
Performance Measures

Develop/review program content annually to ensure engaging and relevant education is provided
 Maintain partnerships with schools and organizations
 Crosstrain staff to provide multiple levels of care and rehabilitation

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
4	0	3	4
90%	N/A	N/A	90%
25%	N/A	N/A	25%

Department Structure

Willowbrook Wildlife Center



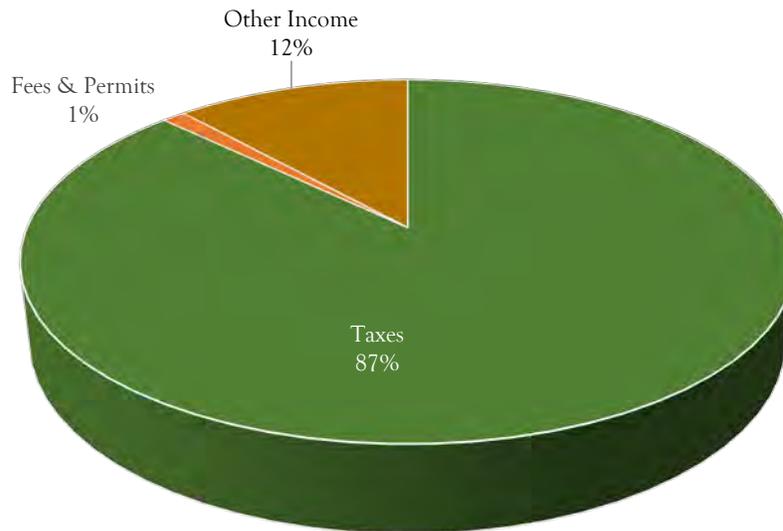
FY2023 Willowbrook Wildlife Center Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Taxes	\$961,242	\$1,148,984	\$1,188,000	\$1,306,213	\$1,268,890	6.81%
Fees & Permits	5,070	17,908	25,000	29,465	17,000	-32.00%
Other Income	189,264	127,523	166,000	185,000	170,000	2.41%
Total	\$1,155,576	\$1,294,415	\$1,379,000	\$1,520,678	\$1,455,890	5.58%

FY2023 Willowbrook Wildlife Center Revenue Variances >10%

- Decrease in Permits and Fees is due to closures for construction, District anticipates a rebound and potential expansion when new facility is fully operational.

Willowbrook Wildlife Center Revenue Summary



FY2023 Willowbrook Wildlife Center Detail Revenue Budget

Fund# 050

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
1100	CURRENT LEVY	\$906,484	\$1,034,530	\$1,100,000	\$1,083,401	\$1,154,890	4.99%
1110	PRIOR LEVIES	86	-	-	-	-	0.00%
1130	OTHER PROPERTY TAXES	4	-	-	-	-	0.00%
1200	PERSONAL PROPERTY REPLACEMENT TAX	54,668	114,454	88,000	222,812	114,000	29.55%
2735	SUMMER CAMP	(1,225)	9,110	10,000	13,665	12,000	20.00%
2740	EDUCATIONAL PROGRAMS	3,035	7,147	10,000	13,000	-	-100.00%
2849	OTHER	3,317	1,706	5,000	2,800	5,000	0.00%
2850	CASH OVER & SHORT	(57)	(55)	-	-	-	0.00%
4400	INVESTMENT INCOME	29,525	(1,727)	16,000	-	20,000	25.00%
4920	DONATIONS	159,739	129,250	150,000	185,000	150,000	0.00%
	TOTAL	\$1,155,576	\$1,294,415	\$1,379,000	\$1,520,678	\$1,455,890	5.58%

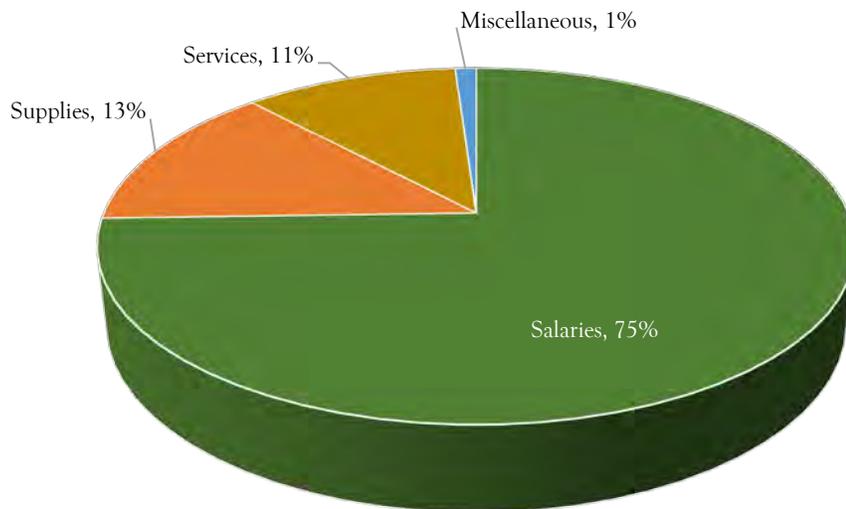
FY2023 Willowbrook Wildlife Center Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$880,565	\$1,095,173	\$1,154,479	\$1,077,383	\$1,245,438	7.88%
Supplies	223,056	218,105	198,250	265,800	225,300	13.64%
Services	107,334	96,573	134,784	114,000	182,334	35.28%
Capital	35,727	8,377	-	8,116	-	0.00%
Miscellaneous	18,000	-	18,000	-	18,000	0.00%
Total	\$1,264,682	\$1,418,228	\$1,505,513	\$1,465,299	\$1,671,072	11.00%

FY2023 Willowbrook Wildlife Center Expenditure Variances >10%

- Supplies are increasing due to the market increase in supplies cost.
- Services are increasing due to the increase in outsourced laundry service and increase cost for utilities.
- Miscellaneous is increasing due to an internal transfer budgeted for 2023.

Willowbrook Wildlife Center Expenditure Summary



FY2023 Willowbrook Wildlife Center Detail Expenditure Budget

Fund# 050

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$498,638	\$634,985	\$647,378	\$592,578	\$700,714	8.24%
1120	OVERTIME	2,813	10,548	12,000	12,000	12,000	0.00%
1130	TEMPORARY SALARIES & WAGES	43,673	116,228	125,000	125,000	153,920	23.14%
1140	PART-TIME HELP	180,820	158,734	201,944	171,648	176,798	-12.45%
1150	HOLIDAY PAY	531	2,157	-	3,000	-	0.00%
1245	SICK LEAVE PAYMENTS	12,318	-	-	500	-	0.00%
1250	VACATION LEAVE PAYMENTS	7,064	1,681	-	4,500	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	134,708	170,840	168,157	168,157	202,006	20.13%
2100	OFFICE SUPPLIES	725	1,195	1,000	1,000	1,200	20.00%
2200	OPERATING SUPPLIES	113,902	183,687	137,750	210,000	159,500	15.79%
2250	SUMMER CAMP EXPENSES	-	752	-	600	-	0.00%
2400	EQUIPMENT PARTS	75	-	400	-	400	0.00%
2500	GROUNDS MAINT SUPPLIES	-	1,898	3,550	2,000	1,700	-52.11%
2600	BLDG & OTHER MAINT SUPPLIES	7,849	10,108	32,250	30,000	48,500	50.39%
2700	SMALL TOOLS & MINOR EQUIPMENT	97,797	19,699	21,800	21,000	12,500	-42.66%
2800	PURCHASES FOR RESALE	2,708	766	1,500	1,200	1,500	0.00%
3100	PROFESSIONAL SERVICES	27,651	29,745	42,684	30,000	67,684	58.57%
3300	INSURANCE SERVICES & PREMIUMS	6,640	500	3,700	500	-	-100.00%
3400	UTILITIES	61,934	54,469	60,700	60,000	86,350	42.26%
3500	RENTS & LEASES	393	517	500	1,000	1,000	100.00%
3800	EQUIP REPAIR & MAINT SERVICES	665	1,663	1,500	1,500	1,500	0.00%
3900	OTHER SERVICES & CHARGES	3,513	1,840	6,800	5,000	6,800	0.00%
3903	TRAINING & DEVELOPMENT	6,538	7,839	18,900	16,000	19,000	0.53%
4300	EQUIPMENT	35,727	8,377	-	8,116	-	0.00%
9200	INTERFUND TRANSFERS OUT	18,000	-	18,000	-	18,000	0.00%
	TOTAL	\$1,264,682	\$1,418,228	\$1,505,513	\$1,465,299	\$1,671,072	11.00%

WETLAND AQUATIC & RIPARIAN PROGRAM FUND



Wetland Aquatic & Riparian Program (WARP)

The Wetland Aquatic & Riparian (rivers and streams) Program (WARP), under the direction of the Natural Resources department, preserves, protects, and manages the District’s native terrestrial and aquatic ecosystems. These ecosystems can provide habitats for all associated wildlife and plant species. The program is funded through an endowment (2015) and continued revenue from local and state funding sources that support wetland, aquatic, and riparian habitat restorations.

Department Goals & Objectives

1. Perform restoration of ecosystems containing wetland, aquatic, and riparian communities.
Restoration includes mitigation programs established on District lands for like agencies.
Strategic Plan Goal 2 and 4, Master Plan Goal 1

2. Collaborate with outside agencies on restoration projects aligned with the District’s mission.
Strategic Plan Goal 3 and 4, Master Plan Goal 1 and 6

3. Supplement and expand the District’s management and restoration of WARP areas throughout DuPage County utilizing a self-sustaining funding and labor resource model.
Strategic Plan Goal 2 and 4, Master Plan Goal 1 and 6

Performance Measures

Annual maintenance of mitigation for Blackwell - Springbrook Phase 2 (in acres)
 Annual maintenance of mitigation for West Branch Project (in acres)
 Streambank Stabilization of Salt Creek at the Preserve at Oak Meadows (in linear feet)

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
97	97	97	97
100	N/A	N/A	100
750	800	1,000	750

Department Structure

WARP



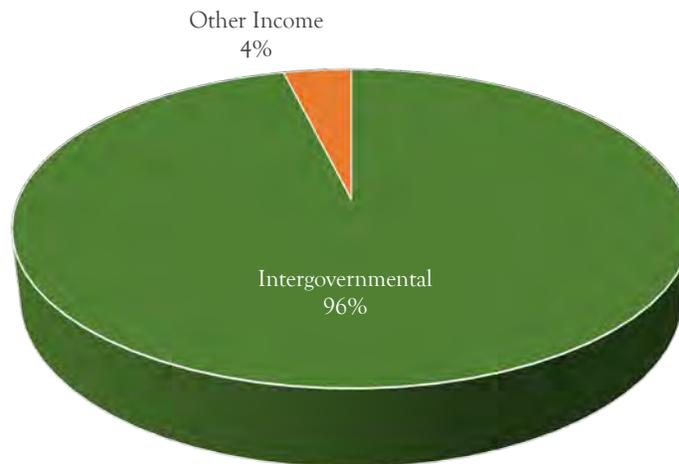
FY2023 WARP Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Intergovernmental	\$1,761,751	\$1,774,818	\$1,125,300	\$669,090	\$823,000	-26.86%
Other Income	106,246	3,830	30,000	-	33,000	10.00%
Total	\$1,867,997	\$1,778,648	\$1,155,300	\$669,090	\$856,000	-25.91%

FY2023 WARP Revenue Variances >10%

- Decrease in anticipated revenue stream.

WARP Revenue Summary



FY2023 WARP Detail Revenue Budget

Fund# 156

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
3310	STATE	\$1,601,201	\$1,002,681	\$352,800	\$656,590	\$392,000	11.11%
3320	LOCAL	160,550	-	12,500	12,500	431,000	3348.00%
3330	FEDERAL	-	772,137	760,000	-	-	-100.00%
4400	INVESTMENT INCOME	106,246	3,830	30,000	-	33,000	10.00%
	TOTAL	\$1,867,997	\$1,778,648	\$1,155,300	\$669,090	\$856,000	-25.91%

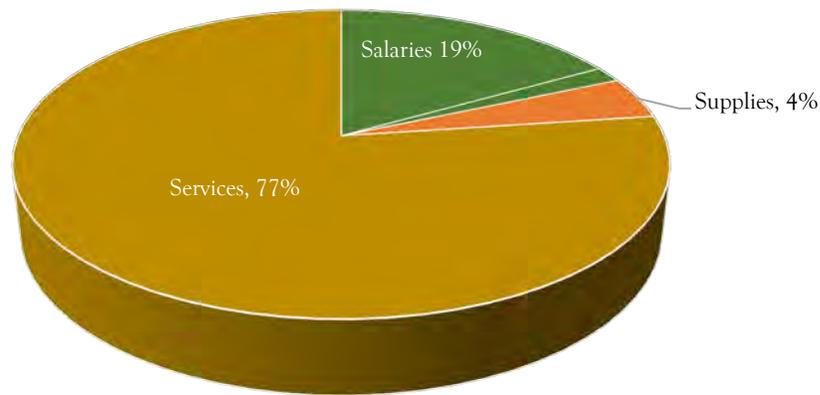
FY2023 WARP Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$163,808	\$170,609	\$241,221	\$107,179	\$159,774	-33.76%
Supplies	40,185	15,721	40,000	18,667	38,000	-5.00%
Services	3,419,470	1,040,343	572,800	648,235	666,900	16.43%
Total	\$3,623,463	\$1,226,673	\$854,021	\$774,081	\$864,674	1.25%

FY2023 WARP Expenditure Variances >10%

- Salaries reflects two Full-Time Equivalent staff members for FY2023.
- Services have an additional \$100,000 allocated to Springbrook No. 1 Phase 2 Contract # 19-114 for FY2023.

Wetland Aquatic Riparian Program Expenditure Summary



FY2023 WARP Detail Expenditure Budget

Fund# 156

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$130,685	\$60,695	\$156,336	\$63,374	\$87,839	-43.81%
1120	OVERTIME	1,123	868	-	-	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	29,540	46,080	5,000	57,600	25.00%
1250	VACATION LEAVE PAYMENTS	3,322	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	28,678	79,506	38,805	38,805	14,335	-63.06%
2500	GROUNDS MAINT SUPPLIES	40,185	15,721	35,000	9,000	35,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	-	-	7,167	-	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	5,000	2,500	3,000	-40.00%
3100	PROFESSIONAL SERVICES	3,415,015	1,027,593	557,800	631,000	651,900	16.87%
3500	RENTS & LEASES	4,455	12,650	15,000	15,700	15,000	0.00%
3900	OTHER SERVICES & CHARGES	-	100	-	1,535	-	0.00%
	TOTAL	\$3,623,463	\$1,226,673	\$854,021	\$774,081	\$864,674	1.25%

BUSINESS ENTERPRISE FUND



Golf Enterprises

The Golf Enterprises manages three public golf courses for the purpose of connecting people to nature through golf recreation. The properties provide community benefits through the ecological value and function of the “golf preserves.” Collectively, operating as a single enterprise fund, the revenues generated by the enterprise activities pay for the operating expenses at Green Meadows, Maple Meadows, and The Preserve at Oak Meadows. Golf fee revenues pay for ecological restoration and maintenance of environmental areas within the golf preserves relieving the burden on other funds which can be reallocated to other restoration projects across the Districts non-golf properties and preserves.

Golf Operations continued its planned expansion in fiscal year 2022 to include the first full season of operation of the new clubhouse and amenities at The Preserve at Oak Meadows. That included full-service food & beverage, a banquet space for special events, and non-golf /nature-based District education programs. The current budget includes professional services further develop and advance a master plan for Maple Meadows that will re-fresh the golf and non-golf portions of the properties. The golf preserves continue to operate in a manner that is both financially and environmentally sustainable and contribute to the District’s purpose and mission.

Department Goals & Objectives

1. Develop strategies for sustainability as an enterprise and engage in long-term planning for all 3 golf preserves to identify opportunities for recreational and ecological improvements.
Strategic Plan Goal 2, Master Plan Goal 2 and 6

2. Collaborate and utilize other District resources to continue utilization of golf preserves for non-golf, nature-based programing and experiences.
Strategic Plan Goal 1, 3, and 5, Master Plan Goal 1, 2, and 3

3. Evaluate and implement maintenance and operational practices that demonstrate environmental stewardship and ecological management of naturalized areas at all golf preserves.
Strategic Plan Goal 4, Master Plan Goal 1 and 6

Performance Measures

Subsidization of restoration and ecological maintenance (in thousand \$)

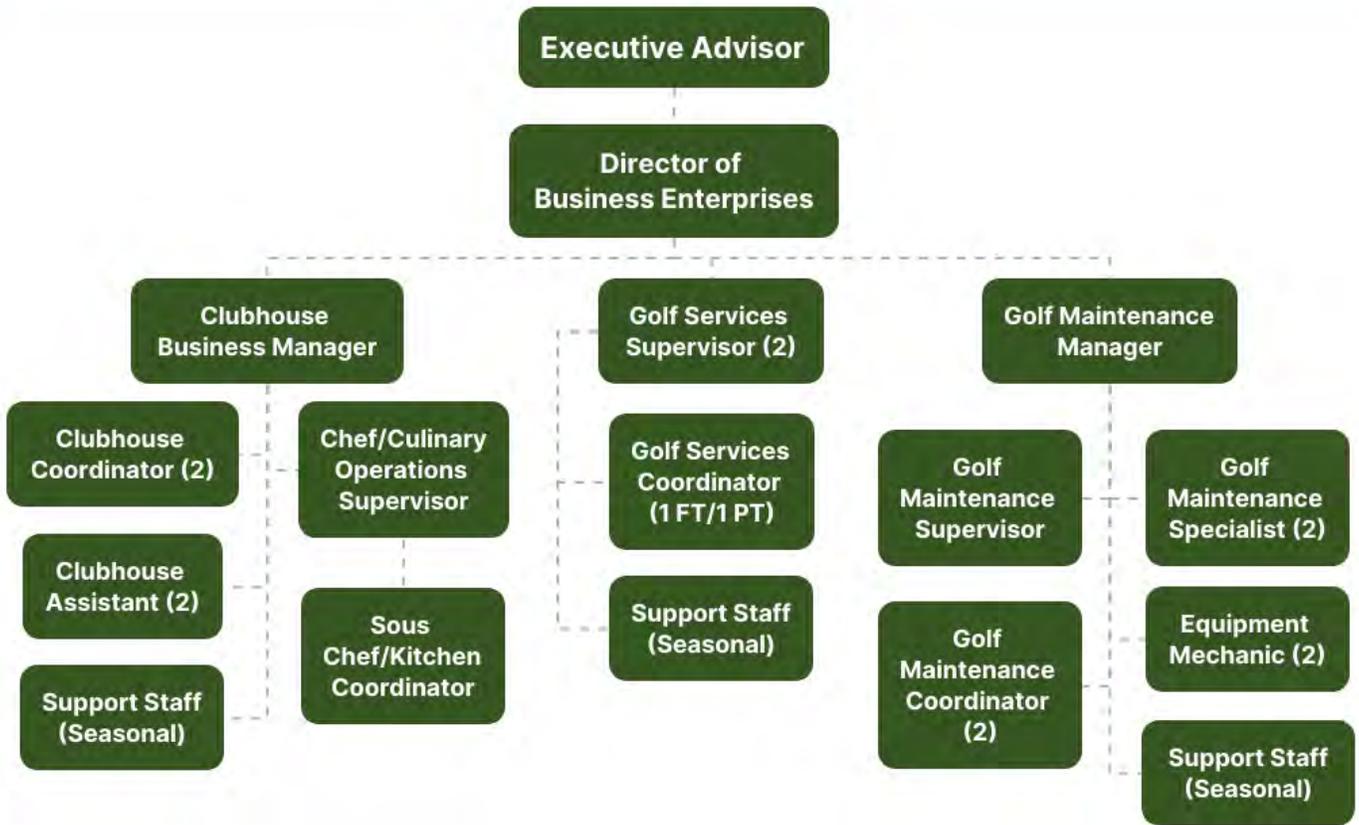
Number of Nature-Based Programs at Golf Preserves

Ecosystem Ratings for Golf Preserves

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100	50	50	100
5	1	5	5
Class III/IV	N/A	N/A	Class III/IV

Department Structure

Golf Enterprise



FY2023 Golf Enterprises Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 23
Fees & Permits	\$4,416,732	\$5,618,122	\$6,335,200	\$6,104,767	\$6,538,500	3.21%
Intergovernmental	24,533	24,533	-	-	-	0.00%
Other Income	226,478	18,751	41,000	19,206	38,000	-7.32%
Total	\$4,667,744	\$5,661,407	\$6,376,200	\$6,123,973	\$6,576,500	3.14%

FY2023 Golf Enterprises Revenue Variances >10%

- N/A

Golf Enterprise Revenue Summary



FY2023 Golf Enterprises Detail Revenue Budget

Fund# 131 – All Divisions

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
2845	FACILITIES RENTAL	\$350	\$50	\$ -	\$ -	\$ -	0.00%
2845	FOOD	67,990	158,365	591,200	381,619	561,500	-5.02%
2846	NON-ALCOHOLIC BEVERAGES	72,302	87,659	125,000	93,086	115,000	-8.00%
2847	BEER/WINE	332,609	436,607	671,000	499,000	638,000	-4.92%
2848	LIQUOR	59,734	124,842	185,000	175,000	180,000	-2.70%
2849	OTHER	-	2,933	-	-	-	0.00%
2850	CASH OVER & SHORT	452	2,595	-	-	-	0.00%
2860	RANGE FEES	-	-	110,000	120,000	135,000	22.73%
2861	GREENS FEES	2,953,397	3,531,088	3,390,000	3,530,000	3,585,000	5.75%
2862	EQUIPMENT RENTAL FEES	806,287	1,078,721	1,070,000	1,044,000	1,085,000	1.40%
2864	PRO SHOP SALES	122,932	182,432	178,000	225,000	224,000	25.84%
2866	RESIDENTIAL CARDS	40	120	-	62	-	0.00%
2867	SERVICE CHARGE	640	12,711	15,000	37,000	15,000	0.00%
3320	LOCAL	24,533	24,533	-	-	-	0.00%
4400	INVESTMENT INCOME	202,449	(7,282)	20,000	-	25,000	25.00%
4900	OTHER NONTAXABLE	2,206	89	-	-	-	0.00%
6100	SALE OF GENERAL FIXED ASSETS	21,097	25,497	21,000	16,000	13,000	-38.10%
6300	COMPENSATION - LOSS OF GENERAL FIXED ASSETS	726	447	-	3,206	-	0.00%
	TOTAL	\$4,667,744	\$5,661,407	\$6,376,200	\$6,123,973	\$6,576,500	3.14%

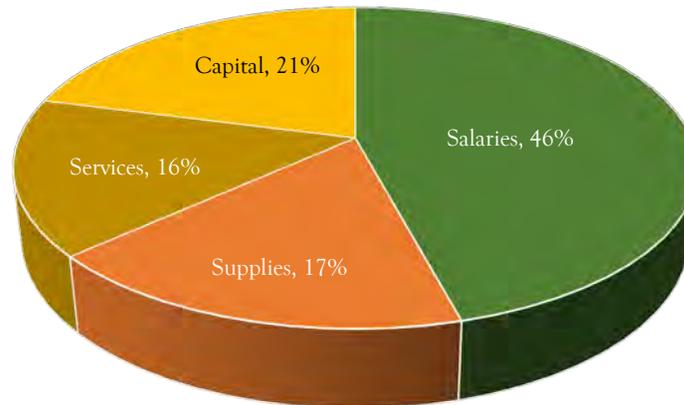
FY2023 Golf Enterprises Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$1,464,855	\$1,734,356	\$2,949,273	\$2,549,424	\$3,300,317	11.90%
Supplies	647,105	940,905	1,156,404	1,049,898	1,257,588	8.75%
Services	609,192	622,338	1,080,821	883,337	1,132,276	4.76%
Capital	296,243	11,954	677,827	276,000	1,508,000	122.48%
Transfers	8,713,020	-	-	-	-	0.00%
Total	\$11,730,415	\$3,309,553	\$5,864,325	\$4,758,659	\$7,198,181	22.75%

FY2023 Golf Enterprises Expenditure Variances >10%

- Salaries are increasing due to the change in recording employee medical and dental insurance based on actual and the proposed addition of the golf services coordinator position at Maple Meadows.
- Capital is increasing due to the increase in cost for the fairway mowers, Maple Meadows project renovation, and fuel tank replacements.

Golf Enterprises Expenditure Summary



FY2023 Golf Enterprises Detail Expenditure Budget

Fund# 131 - All Divisions

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$724,868	\$394,174	\$1,145,655	\$941,477	\$1,267,120	10.60%
1120	OVERTIME	31,025	45,177	29,250	52,426	51,000	74.36%
1130	TEMPORARY SALARIES & WAGES	657,777	754,748	1,131,275	966,750	1,157,400	2.31%
1140	PART-TIME HELP	64,070	65,824	29,836	29,119	31,620	5.98%
1245	SICK LEAVE PAYMENTS	4,215	4,215	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	21,447	15,139	-	6,448	-	0.00%
1310	PENSION AND SOCIAL SECURITY COSTS	(176,702)	297,768	378,360	324,011	469,403	24.06%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	131,273	157,004	219,897	229,193	308,774	40.42%
1340	UNEMPLOYMENT COMPENSATION INSURANCE	6,880	306	15,000	-	15,000	0.00%
2100	OFFICE SUPPLIES	811	988	1,950	740	1,350	-30.77%
2200	OPERATING SUPPLIES	19,128	151,426	39,290	36,949	46,403	18.10%
2300	FUEL & LUBRICANTS	25,163	38,450	39,900	50,500	56,400	41.35%
2400	EQUIPMENT PARTS	753	2,384	5,400	6,845	5,600	3.70%
2500	GROUNDS MAINT SUPPLIES	317,962	325,711	347,195	351,290	389,920	12.31%
2600	BLDG & OTHER MAINT SUPPLIES	11,956	24,747	34,950	32,424	46,530	33.13%
2700	SMALL TOOLS & MINOR EQUIPMENT	41,347	41,121	82,719	67,150	90,385	9.27%
2800	PURCHASES FOR RESALE	229,985	356,078	605,000	504,000	621,000	2.64%
3100	PROFESSIONAL SERVICES	177,420	224,480	526,917	368,177	485,127	-7.93%
3300	INSURANCE SERVICES & PREMIUMS	13,260	1,517	14,800	14,700	100	-99.32%
3400	UTILITIES	136,605	132,767	174,300	167,310	254,686	46.12%
3500	RENTS & LEASES	188,374	161,771	206,130	199,645	213,938	3.79%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	64,237	60,561	80,400	79,600	102,500	27.49%
3800	EQUIP REPAIR & MAINT SERVICES	19,145	27,374	48,259	33,500	44,822	-7.12%
3900	OTHER SERVICES & CHARGES	9,651	12,773	21,235	17,290	22,613	6.49%
3903	TRAINING & DEVELOPMENT	499	1,095	8,780	3,115	8,490	-3.30%
4100	LAND	266,055	-	-	-	-	0.00%
4102	LAND PURCHASE FEES	9,645	-	-	-	-	0.00%
4200	OPER IMPROVEMENTS & STRUCTURES	2,703	-	460,000	130,000	1,170,000	154.35%
4300	EQUIPMENT	-	94	217,827	146,000	338,000	55.17%
5201	STRUCTURES - MCDOWELL GROVE	17,840	11,860	-	-	-	0.00%
6400	TRANSFERS	8,713,020	-	-	-	-	0.00%
	TOTAL	\$11,730,415	\$3,309,553	\$5,864,325	\$4,758,659	\$7,198,181	22.75%

LIABILITY INSURANCE FUND



Liability Insurance

The Liability Insurance Fund provides for the District’s risk management. The risk management portfolio includes general liability, workers compensation, and all other insurance or mitigation policies. These coverages exist to provide the District ample coverage in the event of a weather incident, property damage, accidents, personal injury or other situation that would require monetary remediation. These coverages reduce the District’s exposure in the event of an unforeseen incident.

This fund also accounts for the District’s unemployment insurance costs, legal services, and professional services associated with insurance related undertakings.

Department Goals & Objectives

1. Annual review of Districtwide risk and liability insurance policies, workers compensation insurance policies, and other risk related activities to provide the District with the appropriate coverage for risk mitigation.

Strategic Plan Goal 1 and 2, Master Plan Goal 6

2. Analyze liability and workers compensation premiums, deductibles, and stop loss amounts based on experience, history, and marketplace value to ensure the proper cost equilibrium.

Strategic Plan Goal 2, Master Plan Goal 6

3. Maintain an adequate fund balance to address any claim(s) that are extraordinary to protect the District appropriating additional resources to satisfy the cost(s).

Strategic Plan Goal 2, Master Plan Goal 6

Performance Measures

Review liability and workers compensation claims annually

Insurance policies reviewed annually

Fund balance of prior year expenditures

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
4	N/A	N/A	4
2	2	4	2
>15%	Yes	Yes	Yes

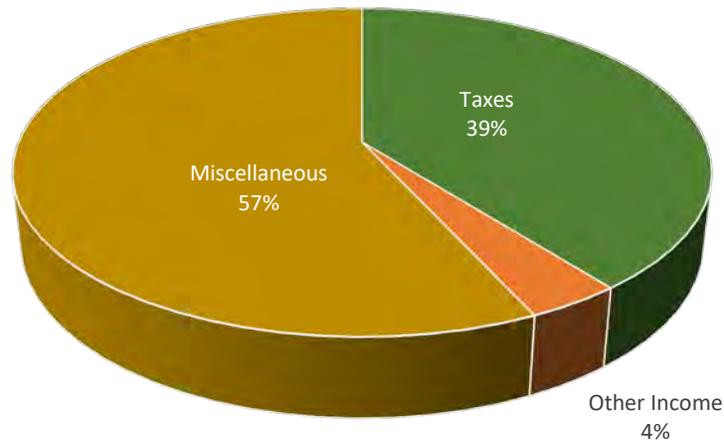
FY2023 Liability Insurance Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Taxes	\$288,366	\$258,765	\$300,000	\$303,352	\$314,970	4.99%
Other Income	47,335	(14,915)	25,000	-	30,000	20.00%
Miscellaneous	-	-	-	-	454,450	100.00%
Total	\$335,701	\$243,850	\$325,000	\$303,352	\$799,420	145.98%

FY2023 Liability Insurance Revenue Variances >10%

- Anticipated increase in other income investment returns
- Budgeted transfer in FY 2023

Liability Insurance Revenue Summary



FY2023 Liability Insurance Detail Revenue Budget

Fund# 020

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
1100	CURRENT LEVY	\$288,315	\$258,765	\$300,000	\$303,352	\$314,970	4.99%
1110	PRIOR LEVIES	49	-	-	-	-	0.00%
1130	OTHER PROPERTY TAXES	2	-	-	-	-	0.00%
4400	INVESTMENT INCOME	47,335	(14,915)	25,000	-	30,000	20.00%
6400	TRANSFERS IN	-	-	-	-	454,450	100.00%
	TOTAL	\$335,701	\$243,850	\$325,000	\$303,352	\$799,420	145.98%

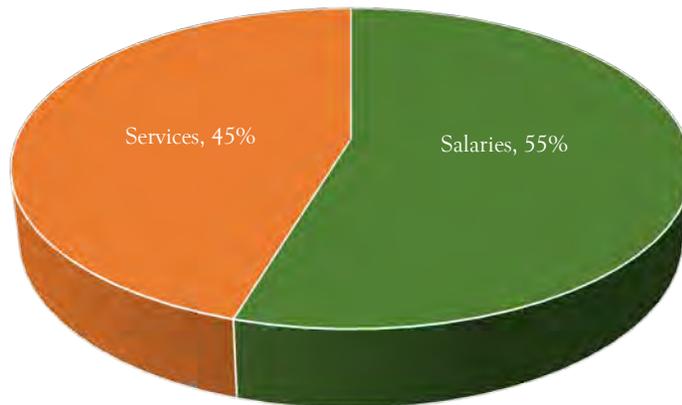
FY2023 Liability Insurance Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$194,418	\$609,279	\$680,000	\$655,000	\$700,000	2.94%
Services	183,587	98,335	310,000	374,626	580,500	87.26%
Total	\$378,005	\$707,614	\$990,000	\$1,029,626	\$1,280,500	29.34%

FY2023 Liability Insurance Expenditure Variances >10%

- Services are increasing due to adjusting all insurance expenditures through the Liability Insurance Fund.

Liability Insurance Expenditure Summary



FY2023 Liability Insurance Detail Expenditure Budget

Fund# 020

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1330	WORKMEN'S COMPENSATION INSURANCE	\$180,632	\$580,198	\$650,000	\$600,000	\$650,000	0.00%
1340	UNEMPLOYMENT COMPENSATION INSURANCE	13,786	29,081	30,000	55,000	50,000	66.67%
3100	PROFESSIONAL SERVICES	-	16,450	16,000	6,000	16,000	0.00%
3105	LEGAL	34,312	44,798	50,000	62,000	70,000	40.00%
3300	INSURANCE SERVICES & PREMIUMS	149,275	37,087	244,000	306,626	494,500	102.66%
	TOTAL	\$378,005	\$707,614	\$990,000	\$1,029,626	\$1,280,500	29.34%

IMRF & FICA FUNDS



Illinois Municipal Retirement Fund (IMRF)

The IMRF Fund reflects the District’s contributions for employer portion of eligible employees pensions. IMRF is organized under the laws of the State of Illinois (Illinois Pension Code 40 ILCS 5/7) to provide a uniform program of death, disability, and retirement benefits for the employees of eligible governmental agencies. IMRF is a defined benefit plan designed to be 100% funded and requires the amortization of any unfunded liabilities over the remainder of the period allowable under generally accepted accounting principles (GAAP) for purposes of annual financial reporting.

Department Goals & Objectives

1. Meet employer funding requirements as set forth by the IMRF each fiscal and submit monthly contributions.
Strategic Plan Goal 2, Master Plan Goal 6

2. Analyze and evaluate all new or reclassified positions annually to ensure IMRF eligible positions are categorized appropriately.
Strategic Plan Goal 2, Master Plan Goal 6

3. Annually review IMRF eligibility requirements of filled positions to ensure the appropriate service credit is provided to employees that meet standards and those that do not are removed from that benefit category.
Strategic Plan Goal 2, Master Plan Goal 6

Performance Measures

Monthly employer and employee contributions submitted to IMRF by the 10th each month
 Annual review of all employee hours to meet IMRF thresholds
 IMRF employer contribution rates analyzed annually

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100%	100%	100%	100%
1	1	1	2
2	2	2	2

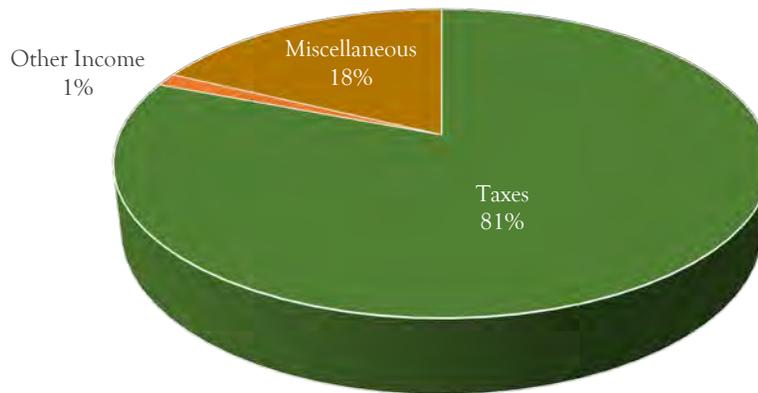
FY2023 IMRF Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Taxes	\$2,720,552	\$2,029,034	\$2,000,000	\$1,993,165	\$2,099,800	4.99%
Other Income	37,560	(9,919)	29,000	-	35,000	20.69%
Miscellaneous	-	-	-	-	462,865	100.00%
Total	\$2,758,112	\$2,019,115	\$2,029,000	\$1,993,165	\$2,597,665	28.03%

FY2023 IMRF Revenue Variances >10%

- Anticipated increase in other income for investment earnings.
- Transfer in budgeted for increase in Districtwide Compensation Study.

IMRF Revenue Summary



FY2023 IMRF Detail Revenue Budget

Fund# 030

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
1100	CURRENT LEVY	\$2,719,555	\$2,029,034	\$2,000,000	\$1,993,165	\$2,099,800	4.99%
1110	PRIOR LEVIES	236	-	-	-	-	0.00%
1130	OTHER PROPERTY TAXES	760	-	-	-	-	0.00%
4400	INVESTMENT INCOME	37,560	(9,919)	29,000	-	35,000	20.69%
6400	TRANSFERS IN	-	-	-	-	462,865	100.00%
	TOTAL	\$2,758,112	\$2,019,115	\$2,029,000	\$1,993,165	\$2,597,665	28.03%

FY2023 IMRF Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$2,796,180	\$2,633,970	\$2,359,710	\$2,249,902	\$3,222,070	36.55%
Total	\$2,796,180	\$2,633,970	\$2,359,710	\$2,249,902	\$3,222,070	36.55%

FY2023 IMRF Expenditure Variances >10%

- Salaries are increasing due to the anticipated compensation study.

IMRF Expenditure Summary



FY2023 IMRF Detail Expenditure Budget

Fund# 030

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1310	PENSION AND SOCIAL SECURITY COSTS	\$2,796,180	\$2,633,970	\$ 2,359,710	\$2,249,902	\$3,222,070	36.55%
	TOTAL	\$2,796,180	\$2,633,970	\$2,359,710	\$2,249,902	\$3,222,070	36.55%

Federal Insurance Contributions Act (FICA)

The FICA Fund reflects the District’s employer contributions for Social Security and Medicare. The current contribution rates for fiscal year 2023 are 6.20% and Medicare 1.45% for both the employee and employer. These retirement funding costs and rates are set and imposed by the federal government on both private and governmental employers. This fund was created to serve as the mechanism to make those payments on a bi-weekly basis and reconciled quarterly and annually with the Internal Revenue Service and Department of Treasury.

Department Goals & Objectives

1. Collect, Contribute and file accurate Social Security and Medicare withholdings.
Strategic Plan Goal 1, Master Plan Goal 6

Performance Measures

Employee and Employer contributions made next business day

IRS Quarterly Report filings on time

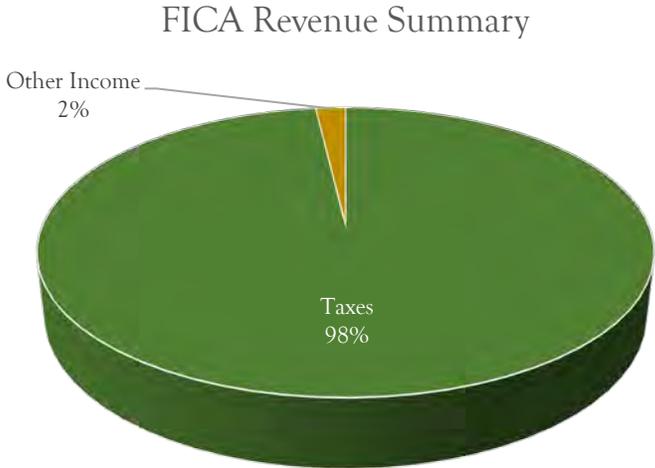
Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100%	100%	100%	100%
100%	100%	100%	100%

FY2023 FICA Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Taxes	\$1,442,303	\$1,294,166	\$1,250,000	\$1,256,618	\$1,312,375	4.99%
Other Income	30,370	(1,432)	20,000	-	25,000	25.00%
Total	\$1,472,673	\$1,292,734	\$1,270,000	\$1,256,618	\$1,337,375	5.31%

FY2023 FICA Revenue Variances >10%

- Anticipated increase in other income from investment earnings.



FY2023 FICA Detail Revenue Budget

Fund# 035

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
1100	CURRENT LEVY	\$1,442,164	\$1,294,166	\$1,250,000	\$1,256,618	\$1,312,375	4.99%
1110	PRIOR LEVIES	132	-	-	-	-	0.00%
1130	OTHER PROPERTY TAXES	7	-	-	-	-	0.00%
4400	INVESTMENT INCOME	30,370	(1,432)	20,000	-	25,000	25.00%
	TOTAL	\$1,472,673	\$1,292,734	\$1,270,000	\$1,256,618	\$1,337,375	5.31%

FY2023 FICA Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$1,318,249	\$1,395,151	\$1,510,018	\$1,409,091	\$1,628,685	7.86%
Total	\$1,318,249	\$1,395,151	\$1,510,018	\$1,409,091	\$1,628,685	7.86%

FY2023 FICA Expenditure Variances >10%

- Not applicable.

FICA Expenditure Summary



FY2023 FICA Detail Expenditure Budget

Fund# 035

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1310	PENSION AND SOCIAL SECURITY COSTS	\$1,318,249	\$1,395,151	\$1,510,018	\$1,409,091	\$1,628,685	7.86%
	TOTAL	\$1,318,249	\$1,395,151	\$1,510,018	\$1,409,091	\$1,628,685	7.86%

AUDIT FUND



Audit

The Audit Fund provides financial resources to prepare and publish a Annual Comprehensive Financial Report (ACFR) that encompasses all funds and component units of the District. The ACFR communicates to the public and those interested in the District the financial performance, like a bond rating agency. The report is a presentation of the most recent completed fiscal year and provides insight to financial stability in the short and long term. The report provides comparative data from the prior fiscal year and actual performance versus the approved budget for the audit year under review. The financial statements contain information about the District’s financial position, operations, cash balances, and meet its accountability obligations. The use of external financial auditors assures users of District financial statements that an objective evaluation of the statements was performed by an independent third party.

The audit report is prepared under the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34 Financial Reporting Model. It focuses on government-wide reporting, major individual funds and reporting like private-sector accounting. The increased fees take into account the potential requirement of a Single Audit as part of the requirements if the District expends more than \$750,000 in federal grant funds and the potential fees for audits required for state grants.

Department Goals & Objectives

1. Complete an ACFR that fairly presents the financial statements, receives an unmodified opinion, and is eligible for the GFOA’s excellence in financial reporting program.

Strategic Plan Goal 2 and 3, Master Plan Goal 5

2. Make the ACFR available to the public through multiple mediums and file with appropriate agencies to satisfy statutory requirements and transparency best practices.

Strategic Plan Goal 1 and 3, Master Plan Goal 5

3. Evaluate and implement accounting standards, process improvements, and other suggestions from the auditors to create an accounting and internal control environment that is transparent and accurate.

Strategic Plan Goal 2, Master Plan Goal 6

Performance Measures

ACFR is available to public by June 30

% of GASB implementations completed as required

% of grant funds reviewed for single audit purpose

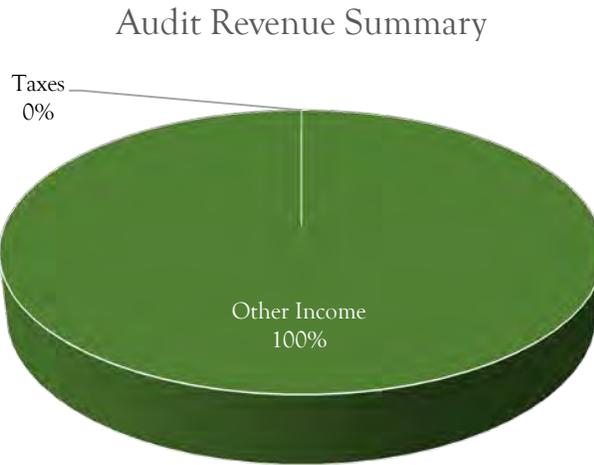
	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
Yes	Yes	Yes	Yes
100%	100%	100%	100%
100%	100%	100%	100%

FY2023 Audit Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Taxes	\$ -	\$42,987	\$15,000	\$44,000	\$ -	-100.00%
Other Income	3,146	(157)	1,000	-	1,250	25.00%
Total	\$3,146	\$42,830	\$16,000	\$44,000	\$1,250	-92.19%

FY2023 Audit Revenue Variances >10%

- Services are increasing due to the County's minimum limit for the tax levy.



FY2023 Audit Detail Revenue Budget

Fund# 040

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
1100	CURRENT LEVY	\$ -	\$42,987	\$15,000	\$44,000	\$ -	-100.00%
4400	INVESTMENT INCOME	3,146	(157)	1,000	-	1,250	25.00%
	TOTAL	\$3,146	\$42,830	\$16,000	\$44,000	\$1,250	-92.19%

FY2023 Audit Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Services	\$35,250	\$35,000	\$40,000	\$36,835	\$67,858	69.65%
Total	\$35,250	\$35,000	\$40,000	\$36,835	\$67,858	69.65%

FY2023 Audit Expenditure Variances >10%

- Services are increasing due to the County's minimum limit for the tax levy.

Audit Expenditure Summary



FY2023 Audit Detail Expenditure Budget

Fund# 040

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
3100	PROFESSIONAL SERVICES	\$35,250	\$35,000	\$40,000	\$36,835	\$67,858	69.65%
	TOTAL	\$35,250	\$35,000	\$40,000	\$36,835	\$67,858	69.65%

DEBT SERVICE FUNDS



Debt Service

The Debt Service Funds collect revenue and pay principal and interest on all outstanding debt issuances. The fund also pays fees to fiscal agents servicing the debt of the District. Bonds are issued by the District to fund infrastructure, land acquisitions, capital improvement, master plan projects and capital expenditures Districtwide. Debt Service payments are funded by the annual property tax levy or other funds on hand. The District is limited to how much debt it can extend by the Downstate Forest Preserve Act (70 ILCS 805/13) that the total indebtedness, in aggregate, can not exceed 2.3 percent of the value of taxable property of DuPage County. This limit is just under \$1 billion dollars. The District is quite far below that threshold with \$76.4 million outstanding as of January 1, 2023.

The District is AAA rated by Standard and Poors. This is the highest rating attainable from any rating agency regarding indebtedness. The rating reflects the District's strong reserve balances and responsible financial management.

As of January 1, 2023 the District has four outstanding debt issues; Series 2015, 2015A, 2022, and 2022A. The Debt Service section includes six bond issuances, for historical and comparative purposes. The series 2000 and 2016 were outstanding in one of the past three fiscal years, and the 2012 series was refunded by the 2022A in FY 2022. Each Bond section includes a descriptions and financial performance.

Department Goals & Objectives

1. Recommend, issue, and track all debt service issuances for essential and necessary capital and master plan projects for the District.
Strategic Plan Goal 1 and 4, Master Plan Goal 3 and 6

2. Annually assess, budget, and levy appropriate amounts to satisfy all outstanding debt payments each fiscal year.
Strategic Plan Goal 1 and 2, Master Plan Goal 6

3. Maintain and file all post-issuance compliance and regulatory reporting requirements.
Strategic Plan Goal 1, Master Plan Goal 6

Performance Measures

% of Bond Principal and Interest payments made on time.

% of Bond Principal and Interest payments levied for fiscal year 2023*

*After any abatement passed by the Board if Applicable

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100%	N/A	100%	100%
100%	N/A	100%	100%

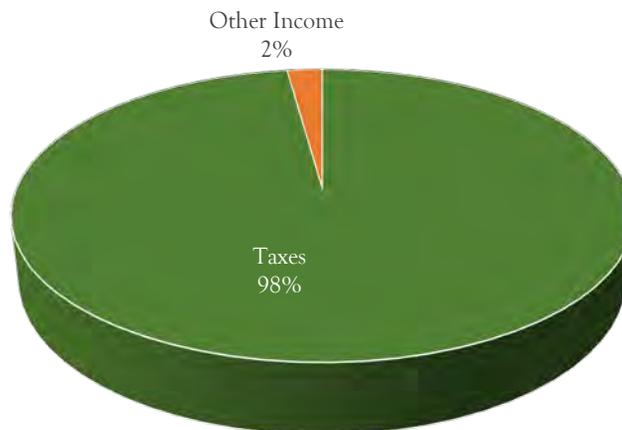
FY2023 Debt Service Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Taxes	\$22,086,905	\$22,507,980	\$21,833,025	\$22,422,516	\$20,363,670	-6.73%
Other Income	43,992	(19,986)	15,000	39,957,270	454,000	2926.67%
Miscellaneous	-	716,225	735,225	5,976,202	-	-100.00%
Total	\$22,130,897	\$23,204,219	\$22,583,250	\$68,355,988	\$20,817,670	-7.82%

FY2023 Debt Service Revenue Variances >10%

- Anticipated increase in investment earnings
- No abatement budgeted for FY 23, this will be discussed with the District Board during the tax levy process beginning in September 2023

Debt Revenue Summary



FY2023 Debt Service Detail Revenue Budget

All Bond Funds

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
1100	CURRENT LEVY	\$22,084,350	\$22,507,980	\$21,833,025	\$22,422,516	\$20,363,670	-6.73%
1110	PRIOR LEVIES	2,449	-	-	-	-	0.00%
1130	OTHER PROPERTY TAXES	107	-	-	-	-	0.00%
4400	INVESTMENT INCOME	43,992	(19,986)	15,000	(434,965)	454,000	2926.67%
6500	BOND PROCEEDS	-	-	-	32,545,000	-	0.00%
6510	PREMIUM ON BONDS SOLD	-	-	-	7,847,235	-	0.00%
6400	TRANSFERS IN	-	716,225	735,225	5,976,202	-	-100.00%
	TOTAL	\$22,130,897	\$23,204,220	\$22,583,250	\$68,355,988	\$20,817,670	-7.82%

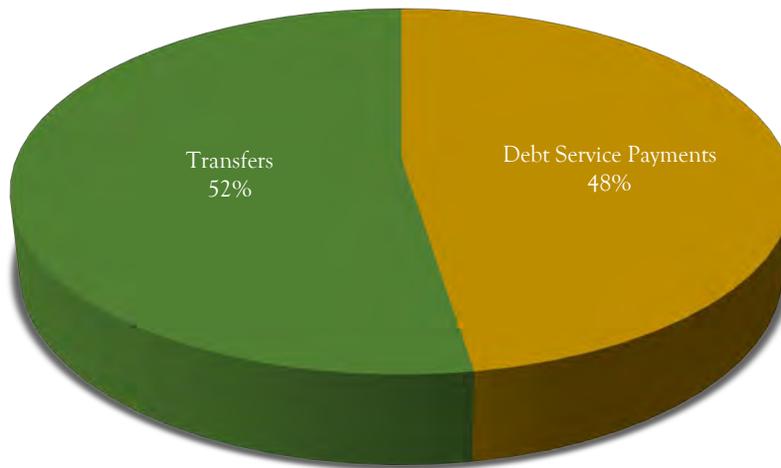
FY2023 Debt Service Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Debt Service Payments	\$19,318,194	\$22,054,325	\$22,549,250	\$24,256,973	\$24,314,850	7.83%
Issuance/Defeasance Costs	-	-	-	679,601	-	0.00%
Transfers	1,417,644	-	-	16,074,853	26,854,129	100.00%
Total	\$19,318,194	\$22,054,325	\$22,549,250	\$40,331,826	\$51,168,979	126.92%

FY2023 Debt Service Expenditure Variances >10%

- Transfer of bond proceeds to fund projects

Debt Service Expenditure Summary



FY2023 Debt Service Detail Expenditure Budget

All Bond Funds

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9101	BOND PRINCIPAL	\$13,495,000	\$18,335,000	\$19,500,000	\$19,500,000	\$20,740,000	6.36%
9102	INTEREST ON BONDS	4,404,125	3,717,900	3,049,250	4,076,422	3,574,850	17.24%
9103	FISCAL AGENT FEES	1,425	1,425	-	950	-	0.00%
9104	TRANS REFUND/DEFEASANCE ESCROW	-	-	-	292,675	-	0.00%
9105	COSTS OF ISSUANCE	-	-	-	386,926	-	0.00%
9300	TRANSFERS OUT	1,417,644	-	-	16,074,853	26,854,129	100.00%
	TOTAL	\$19,318,194	\$22,054,325	\$22,549,250	\$40,331,826	\$51,168,979	7.83%

2000 Debt Service Series

The 2000 Debt Service Series Fund provided for the payment of principal, interest, and fiscal agent fees on Corporate Purpose General Obligation Bonds. All bonds were issued to fund various capital development and construction projects in the District. This fund was closed in 2021 and has been included for historical reference.

FY2023 2000 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Miscellaneous	\$1,281,105	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$1,281,105	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 2000 Debt Service Series Detail Expenditure Budget

Fund# 380

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9300	TRANSFERS OUT	\$1,281,105	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$1,281,105	\$ -	\$ -	\$ -	\$ -	0.00%

2015 Debt Service Series

The 2015 Debt Service Series was issued for \$29.3 million in 2015 refunding the series 2008 referendum issuance. All bonds were issued to fund various capital development and construction projects in the District. This series will be defeased no later than January 1, 2024. The remaining repayment schedule is below.

Issue: GO Refunding 2015			
Bond #1855715002			
Date	Interest	Principal	Total Due per Date
January 1, 2023	\$370,500	\$7,070,000	\$7,440,500
May 1, 2023	-	-	-
July 1, 2023	193,750	-	193,750
November 1, 2023	-	-	-
January 1, 2024	193,750	7,750,000	7,943,750
Total	\$758,000	\$14,820,000	\$15,578,000

FY2023 2015 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Debt Service Payments	\$2,902,600	\$7,038,975	\$7,689,875	\$7,336,875	\$7,634,250	-0.72%
Transfers	-	-	-	5,976,202	-	0.00%
Total	\$2,902,600	\$7,038,975	\$7,689,875	\$13,313,077	\$7,634,250	-0.72%

FY2023 2015 Debt Service Series Expenditure Variances >10%

- Not applicable.

2015 Debt Service Series Expenditure Summary



FY2023 2015 Debt Service Series Detail Expenditure Budget

Fund# 350

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9101	BOND PRINCIPAL	\$1,525,000	\$5,830,000	\$6,435,000	\$6,435,000	\$7,070,000	9.87%
9102	INTEREST ON BONDS	1,377,125	1,208,500	1,254,875	901,875	564,250	-55.04%
9103	FISCAL AGENT FEES	475	475	-	-	-	0.00%
9300	TRANSFERS OUT	-	-	-	5,976,202	-	0.00%
	TOTAL	\$2,902,600	\$7,038,975	\$7,689,875	\$13,313,077	\$7,634,250	-0.72%

2015A Debt Service Series

The 2015A Debt Service Series was issued for \$31.7 million in 2015 refunding of the series 2005A non-referendum issuance. All bonds were issued to fund various capital development and construction projects in the District. This issuance will be defeased no later than November 1, 2024. The remaining repayment schedule is included below.

Issue: GO Refunding 2015A (Fund 375) BNT *2489			
Bond #1855842008			
Date	Interest	Principal	Total Due per Date
January 1, 2023	\$ -	\$ -	\$ -
May 1, 2023	442,500	-	442,500
July 1, 2023	-	-	-
November 1, 2023	442,500	5,085,000	5,527,500
January 1, 2024	-	-	-
May 1, 2024	319,375	-	319,375
July 1, 2024	-	-	-
November 1, 2024	319,375	12,775,000	13,094,375
Total	\$1,523,750	\$17,860,000	\$19,383,750

FY2023 2015A Debt Service Series Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Debt Service Payments	\$5,951,975	\$5,962,975	\$5,972,250	\$5,972,250	\$5,970,000	-0.04%
Total	\$5,951,975	\$5,962,975	\$5,972,250	\$5,972,250	\$5,970,000	-0.04%

FY2023 2015A Debt Service Series Expenditure Variances >10%

- Not applicable.

Debt Service Series 2015A Expenditure Summary



FY2023 2015A Debt Service Series Detail Expenditure Budget

Fund# 375

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9101	BOND PRINCIPAL	\$4,380,000	\$4,605,000	\$4,845,000	\$4,845,000	\$5,085,000	4.95%
9102	INTEREST ON BONDS	1,571,500	1,357,500	1,127,250	1,127,250	885,000	-21.49%
9103	FISCAL AGENT FEES	475	475	-	-	-	0.00%
	TOTAL	\$5,951,975	\$5,962,975	\$5,972,250	\$5,972,250	\$5,970,000	-0.04%

2016 Debt Service Series

The 2016 Debt Service Series refunded the 2007 bond issuance. All both bond issuance funded land acquisition, and capital development and construction projects District-wide. This fund was closed in 2021, and only shown for historical purposes.

FY2023 2016 Debt Service Series Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Transfers	\$136,539	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$136,539	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 2016 Debt Service Series Detail Budget

Fund# 340

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9300	TRANSFERS OUT	\$136,539	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$136,539	\$ -	\$ -	\$ -	\$ -	0.00%

2022 Debt Service Series

The 2022 Debt Service Series Fund was established in 2022 for certified master plan projects, capital expenditures, land acquisition, and other infrastructure needs. The District issued bond series in February 2022. The February 2022 Bonds had an original principal amount of \$41.5 million with proceeds used for capital projects and will be defeased no later than November 2031. The repayment schedule is below. Please refer to the Bond Ordinance for annual tax levy requirements.

Issue: GO 2022			
Bond #1857744003			
Date	Interest	Principal	Total Due per Date
January 1, 2023	\$ -	\$ -	\$ -
May 1, 2023	813,625	-	813,625
July 1, 2023	-	-	-
November 1, 2023	813,625	-	813,625
January 1, 2024	-	-	-
May 1, 2024	813,625	-	813,625
July 1, 2024	-	-	-
November 1, 2024	813,625	2,985,000	3,798,625
May 1, 2025	739,000	-	739,000
November 1, 2025	739,000	2,765,000	3,504,000
May 1, 2026	669,875	-	669,875
November 1, 2026	669,875	3,925,000	4,594,875
May 1, 2027	571,750	-	571,750
November 1, 2027	571,750	4,130,000	4,701,750
May 1, 2028	468,500	-	468,500
November 1, 2028	468,500	4,340,000	4,808,500
May 1, 2029	360,000	-	360,000
November 1, 2029	360,000	4,565,000	4,925,000
May 1, 2030	245,875	-	245,875
November 1, 2030	245,875	4,795,000	5,040,875
May 1, 2031	126,000	-	126,000
November 1, 2031	126,000	5,040,000	5,166,000
Total	\$9,616,500	\$32,545,000	\$42,161,500

FY2023 2022 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Debt Service Payments	\$ -	\$ -	\$ -	\$1,211,397	\$1,627,250	100.00%
Issuance/Defeasance Costs	-	-	-	386,926	-	0.00%
Transfers	-	-	-	10,098,657	26,854,129	100.00%
Total	\$ -	\$ -	\$ -	\$11,696,974	\$28,481,379	100.00%

FY2023 2022 Debt Service Series Variances >10%

- increasing due to issuance of general obligation bonds in 2022 and transfer of funds for project completion.

Debt Service Series 2022 Expenditure Summary



FY2023 2022 Debt Service Series Detail Expenditure Budget

Fund# 322

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9102	INTEREST ON BONDS	\$ -	\$ -	\$ -	\$1,211,397	\$1,627,250	100.00%
9105	COSTS OF ISSUANCE	-	-	-	386,926	-	0.00%
9300	TRANSFERS OUT	-	-	-	10,098,657	26,854,129	100.00%
	TOTAL	\$ -	\$ -	\$ -	\$11,696,974	\$28,481,379	100.00%

2022A Debt Service Series

The 2022A Debt Service Series Fund was established in 2012 as a refinancing of the 2005A non-referendum issued bonds, it has since been refinanced during 2022. The Debt Service Funds provides for the payment of principal, interest, and fiscal agent fees on Corporate Purpose General Obligation Bonds. All bonds were issued to fund various capital development and construction projects in the District. This bond will be defeased on November 1, 2025. The remaining repayment schedule is included below.

Issue: GO Refunding 2022A			
Bond #1857870009			
Date	Interest	Principal	Total Due per Date
January 1, 2023	\$ -	\$ -	\$ -
May 1, 2023	249,175	-	249,175
July 1, 2023	-	-	-
November 1, 2023	249,175	8,585,000	8,834,175
January 1, 2024	-	-	-
May 1, 2024	56,013	-	56,013
July 1, 2024	-	-	-
November 1, 2024	56,013	1,570,000	1,626,013
May 1, 2025	20,688	-	20,688
November 1, 2025	20,688	975,000	995,688
Total	\$651,750	\$11,130,000	\$11,781,750

FY2023 2022A Debt Service Series Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Debt Service Payments	\$9,045,975	\$9,052,375	\$8,887,125	\$9,056,850	\$9,083,350	2.21%
Issuance/Defeasance Costs	-	-	-	292,675	-	0.00%
Total	\$9,045,975	\$9,052,375	\$8,887,125	\$9,349,525	\$9,083,350	2.21%

FY2023 2022A Debt Service Series Expenditure Variances >10%

- Miscellaneous is increasing due to the refinancing of unbudgeted general obligation bonds in 2022.

2022A Debt Service Series Expenditure Summary



FY2023 2022A Debt Service Series Detail Expenditure Budget

Fund# 397

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9101	BOND PRINCIPAL	\$7,590,000	\$7,900,000	\$8,220,000	\$8,220,000	\$8,585,000	4.44%
9102	INTEREST ON BONDS	1,455,500	1,151,900	667,125	835,900	498,350	-25.30%
9103	FISCAL AGENT FEES	475	475	-	950	-	0.00%
9104	TRANS REFUND/DEFEASANCE ESCROW	-	-	-	292,675	-	0.00%
	TOTAL	\$9,045,975	\$9,052,375	\$8,887,125	\$9,349,525	\$9,083,350	2.21%

CAPITAL IMPROVEMENT FUNDS



Capital Improvement Program (CIP)

The Forest Preserve District of DuPage County has prepared its first Capital Improvement Program (CIP) for the FY 2023 budget. The CIP outlines the projects and initiatives the District has appropriated for in the current fiscal year and future CIP estimates. A capital expenditure is the acquisition or major improvement of tangible personal property not consumed in first use, with a life expectancy exceeding one year, and a unit cost of \$5,000 or more.

The CIP is comprised of expenditures across many funds and is a single location within the budget document to highlight the outlays in the current budget cycle and future planning and forecast information for future fiscal years. The CIP is driven by the District’s Master Plan, summarized in the first section of the budget document and in detail in appendix B. The Master Plan is highly collaborative with the public, Board of Commissioners, and all departments. Each department and division contain the capital expenditures included in the CIP, all expenditures have been appropriated through the budget process by the District Board of Commissioners. Certain projects and initiatives straddle multiple fiscal years and may require changes in scope or delivery model. These are handled on a case by case basis and reviewed with the Board of Commissioners.

District staff regularly update the Board of Commissioners with status of major projects and overall progress of other initiatives. The CIP items included in this section are all one-time expenditures. CIP budgets fluctuate annually based on need and ability to fund. CIP projects and initiatives occur in many funds for the District, some of those funds are operating funds others only exist for the needs of Capital expenditures. Below is a summary of the CIP by fund for fiscal year 2023:

Fund	FY 2023 Budget
General	\$118,675
Golf Enterprise	1,508,000
Capital Improvements	3,266,014
Building Renewal	1,355,000
Willowbrook Site Improvement	23,413,559
Construction and Development	20,444,584
Environmental	3,180,000
Total	\$53,285,832

The District puts forth a significant amount of its annual spend in infrastructure, replacement, maintenance, and equipment. The result is providing forest preserve users with the highest quality preserves, experiences, and programming. The above chart provided capital outlay by fund, below you will find the outlay provided by category. This view of appropriated capital investment can give budget users or those interested in the Forest Preserve District of DuPage County the ability to compare expenditure dollars allocated for FY 2023 with a lens of purpose.

Category	FY 2023 Budget
Operational Improvements and Structures	\$3,867,645
Machinery and Equipment	2,239,214
Land	100,000
Preserve Structures	30,435,486
Trails	6,943,811
Restoration	3,218,562
Roads and Parking lots	1,103,700
Water Management	385,100
Leachate and Groundwater Systems	3,000,000
Stabilization	60,000
Other Capital Improvements	1,932,314
Total	\$53,285,832

Each category supports the mission and operation of the District. These expenditures are nonrecurring in nature and are replaced by other nonrecurring capital projects and expenditures in future budget years. Recurring expenditures are reflected in the operating budgets of each fund.

The District funds capital projects and initiatives in a variety of ways. Each fund that accounts for capital outlay must have a revenue component to support those expenditures. The District funds capital through the tax levy, bond proceeds, grants, donations, endowments, interest earned on environmental funds, or other planned transfers of funds. Below is a breakdown of how capital projects and initiatives are funded for the 2023 fiscal year.

Fund	FY 2023 Budget
Tax Levy	\$2,099,800
Fund Balance	9,025,656
Bond Proceeds	22,054,129
Grants	3,400,000
Endowments/Donations	6,438,000
Interest from Environmental Funds	10,268,247
Total	\$53,285,832

The funding can change significantly year to year. Bond proceeds are available from the fiscal year 2022 issuance and are expected to be fully spent no later than fiscal year 2025. Grant revenue fluctuates from year to year as well, many times grants are awarded within the same fiscal year they are utilized. In these cases, especially for capital projects and initiatives, the other funding is reallocated to other projects on a need's basis.

Below is a detail by account number of each capital project and initiative approved by the District Board and the budgeted amount.

Capital Projects and Initiatives Fiscal Year 2023

Account	Description	Budget
22-010-J01---4200	General Fleet Infrastructure Improvements	\$20,000
22-010-J01---4300	Plasma CNC Board	25,000
22-010-U00---4300	Body Cameras	54,955
22-010-U00---4300	Tasers	18,720
22-075-I00---4100	Districtwide Non-Landfill Stormwater Management	50,000
22-075-I00---4100	Churchill Fleet Tank Remediation	30,000
22-075-I00---4100	Unanticipated Remediation Sites	10,000
22-075-I00---4100	Districtwide Lab Pack	4,000
22-075-I00---4100	Fly Dump Special Disposal	6,000
22-075-I00---8021	Blackwell New Gas & Leachate Improvement Construction	3,000,000
22-075-I00---8493	Mallard Lake North River Restoration Construction	50,000
22-075-I00---8493	Mallard Lake North River Construction Quality Assurance	10,000
22-085-I00---4200	Flow Meters	20,000
22-131-GMD---4200	Irrigation Plan	20,000
22-131-GMD---4200	Natural Area Pollinator Prairie Project (west side)	25,000
22-131-GMD---4200	Irrigation Pond Bio-Mass Project	30,000
22-131-MMD---4300	5-Plex Fairway Mower	75,000
22-131-MMD---4300	5-Plex Fairway Mower	75,000
22-131-MMK---4200	Clubhouse Renovation	150,000
22-131-MMK---4200	Fuel Tank Replacement	100,000
22-131-MMK---4200	HVAC Replacement Project	75,000
22-131-MMK---4200	Site Master Plan Professional Services	350,000
22-131-OMD---4300	Tri-Plex Mower	58,000
22-131-OMD---4300	5-Plex Fairway Mower	75,000
22-131-OMD---4300	Mini Excavator	55,000
22-131-OMK---4200	FF&E and Landscaping	150,000
22-131-OMK---4200	Phase II Cart Path Curbing Project	40,000
22-131-OMK---4200	Architectural Services	60,000
22-131-OMK---4200	Course Improvements (tee boxes, bunkers, boundary fence)	70,000
22-131-OMK---4200	Fuel Tank Replacement	100,000
22-215-P00---5072	Danada Herrick Lake Regional Trail: Cromwell Connector	270,500
22-215-P00---5232	North Central DuPage Regional Trail - Pratt's Wayne Woods	123,582
22-215-P00---5452	East Branch DuPage River Trail	75,000
22-215-P00---5452	West Branch DuPage River Trail; Blackwell to West DuPage Woods	464,604
22-215-P00---5454	District Wide Masterplan Initiatives	353,050
22-215-P00---5771	St. James Farm Picnic Pavilion Improvements	15,080
22-215-P00---5774	St. James Farm Indoor Arena Portable Flooring and Railing	80,000
22-215-P00---6450	Storm Water Permit Compliance	60,000

22-220-P00---5232	Pratt's Wayne Segment	300,000
22-220-P00---5452	Winfield Mounds to West DuPage Woods	9,326
22-220-P00---5454	District Wide Masterplan Initiatives	1,020,707
22-220-P00---6130	Fullerton Park Industrial Dam Repair	160,100
22-220-P00---6450	Districtwide Stormwater Management Compliance	40,000
22-220-P00---6590	Mayslake Upper and Lower Lake Improvements	25,000
22-221-P00---5022	Blackwell to West DuPage Woods	500,000
22-221-P00---5072	Danada Herrick Lake Regional Trail: Cromwell Connector	41,730
22-221-P00---5093	Egerman Woods Restoration	225,000
22-221-P00---5113	Fisher Woods Restoration	430,000
22-221-P00---5123	Butler Woods Restoration	375,000
22-221-P00---5163	Herrick Lake Restoration	475,000
22-221-P00---5232	Pratt's Wayne Segment	97,905
22-221-P00---5232	Pratt's Wayne Woods Regional Trail Project	300,000
22-221-P00---5252	Springbrook Prairie Trail: Brighton Ridge Connector	224,000
22-221-P00---5282	Waterfall Glen Parking Lot at Cass Avenue and Bluff Rd.	45,055
22-221-P00---5283	Waterfall Glen Restoration Bluff Savana	272,570
22-221-P00---5323	West Chicago Prairie Restoration	49,189
22-221-P00---6450	District Wide Water Management Phase VI	100,000
22-222-P00---5021	Blackwell Solar Project	575,000
22-222-P00---5021	Blackwell Grounds and Natural resource Management Facility	300,000
22-222-P00---5022	Blackwell to West DuPage Woods	1,000,000
22-222-P00---5163	Restoration Herrick Lake Phase II	553,263
22-222-P00---5282	Waterfall Glen Parking Lot and Trailhead Improvements	750,000
22-222-P00---5442	Salt Creek Marsh Trail Replacement	225,000
22-222-P00---5454	District Wide Interpretive Signs	25,000
22-222-P00---5591	Mayslake Peabody Estate Exterior Repairs	3,400,000
22-222-P00---5773	St. James Farm Show Stable Courtyard Landscaping	20,000
22-223-P00---5124	Fullersburg Woods Graue Mill Amenities	283,557
22-223-P00---5232	Pratts Wayne Woods Trail	75,000
22-223-P00---5241	Salt Creek Park Bridge and Trail Preliminary Engineering	50,000
22-223-P00---5252	Springbrook Trail	75,000
22-223-P00---5281	Waterfall Glen Sawmill Creek Bridge	650,000
22-223-P00---5302	Klein Road - Preliminary Engineering Phase I	52,000
22-223-P00---5362	Wood Dale Grove Trail Improvements	75,000
22-223-P00---5451	Greene Valley Natural Resources Program Support Building	1,500,000
22-223-P00---5451	District Wide Restrooms	3,600,000
22-223-P00---5454	District Wide Stormwater Phase VII	250,000
22-223-P00---5591	Mayslake Hall Exterior Improvements	750,000
22-293-P00---5022	Blackwell Mack Road Trail	40,000
22-293-P00---5241	Salt Creek Park Bridge Replacement	13,718

22-293-P00---5451	District Wide Historical Building Assessments	49,648
22-500-J00---4200	ERP System	800,000
22-500-J01---4300	Vehicle and Equipment Replacement Schedule	1,802,539
22-500-P00---5022	Blackwell Mack Road Trail	103,558
22-500-P00---5121	Fullersburg York Road Underpass	75,000
22-500-P00---5241	Salt Creek Park Bridge Replacement	13,718
22-500-P00---5352	Winfield Mounds to West DuPage Woods	62,014
22-500-P00---5451	Maple Grove Bridge Replacement	75,000
22-500-P00---5451	District Wide Historical Assessments	49,648
22-500-P00---5452	Winfield Mounds to West DuPage Woods Trails	90,000
22-500-P00---5752	Dunham Woods Parking Lot and Trail Construction	150,000
22-500-P00---5752	Dunham Woods Parking Lot and Trail Improvements	44,537
22-530-J00---4200	Danada Horse Barn Roofing	40,000
22-530-J00---4200	MLB Bridge Deck Repairs	60,000
22-530-J00---4200	Danada Model Farm Barn Improvements	250,000
22-530-J00---4200	York Woods Shelter Rehabilitation	350,000
22-530-J00---4200	Blackwell Cenacle Bridge Rehabilitation	515,000
22-530-J00---4200	Surplus Infrastructure Demolitions	100,000
22-530-J00---4200	Asbestos Abatements	40,000
22-540-P00---4200	Phase D - Species Recovery Building Conversion	62,645
22-540-P00---4200	Screen Wall Fencing for Parking Lot\	25,000
22-540-P00---4200	Rainwater Harvesting System	380,000
22-540-P00---4200	EV Charging Station	35,000
22-540-P00---5341	Phase A Outdoor Rehabilitation Phase I	1,383,419
22-540-P00---5341	Phase B1 Clinic and Visitor Center	13,364,879
22-540-P00---5341	Phase C Outdoor Rehabilitation Phase II	1,748,961
22-540-P00---5341	Construction Management Costs	1,721,415
22-540-P00---5341	Cost Items	450,000
22-540-P00---5341	Contingency	650,000
22-540-P00---5342	Phase B2 Site Development	1,750,000
22-540-P00---5343	Phase B2 Landscape Restoration	418,540
22-540-P00---5343	Wildlife Observation and Interpretive Nodes and Restoration	400,000
22-540-P00---5344	Generator	270,000
22-540-P00---5344	Interior Interpretive Exhibits	503,700
22-540-P00---5344	Enhanced Outdoor Interpretive Exhibits	250,000
	Total	\$53,285,832

Many capital projects and initiatives have been identified or deferred to future fiscal years. The below chart forecasts the District's capital outlays as of the fiscal year 2023 budget process. All items are subject to Board approval in a future fiscal year and may occur sooner or later than projected based on funding and priority.

Five Year Capital Improvement Forecast Detail

Description	2024	2025	2026	2027	2028	Total
General Fund						
Conference Room Equipment	\$10,000	\$10,000	\$0	\$0	\$0	\$20,000
	150,000		-			150,000
Switching infrastructure for HQ		-		-	-	
Azure Cloud Services (Identity Services, Server, Disaster Recovery)	45,000		-			45,000
Azure Cloud Services - (Consolidate Backup, GIS, Azure AD)	40,000		-			40,000
	40,000		-			40,000
MFP Replacement		-				
	35,000		-			35,000
Switching infrastructure for Remote Sites		-				
	-		-			32,000
UPS remote deployment for Remote Sites		32,000				
Computer Replacement Policy	60,000	60,000	60,000	60,000	60,000	300,000
	49,645					198,580
Body Cameras/Tasers		49,645	49,645	49,645		
	22,500					90,000
License Plate Readers		22,500	22,500	22,500		
	15,774		-			15,774
Trailer Radar Sign		-				
Fund 010 Total	\$467,919	\$174,145	\$132,145	\$132,145	\$60,000	\$966,354
Zoological Fund						
Ophthalmoscope	\$10,000	\$0	\$0	\$0	\$0	\$10,000
	-		-			20,000
Snyder ICU Bank Cage		20,000				

HVM Hyperbaric Chamber	40,000		-			80,000
		40,000		-		
Other Equipment and Needs			50,000	5,000	5,000	60,000
Fund 050 Total	\$50,000	\$60,000	\$50,000	\$5,000	\$5,000	\$170,000

Districtwide Environmental Fund

Songbird Slough Storm Sewer Cleaning & Televising	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	250,000					1,250,000
Clean Energy Projects - Landfill		250,000	250,000	250,000	250,000	
	2,000,000					10,000,000
Land Acquisition		2,000,000	2,000,000	2,000,000	2,000,000	
Fund 075 Total	\$2,270,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$11,270,000

Golf Enterprise Fund

Turf Equipment Replacement Oak Meadows	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Turf Equipment Replacement Maple Meadows	75,000	75,000	75,000	75,000	75,000	375,000
Turf Equipment Replacement Green Meadows	25,000	25,000	25,000	25,000	25,000	125,000
Maple Golf Preserve Renovation	2,000,000	3,500,000	2,500,000	-	-	8,000,000
Maple Clubhouse Renovation	-	1,750,000	-	-	-	1,750,000
Rebuild Irrigation Pumps and Controller Green Meadows	80,000	-	-	-	-	80,000
Replace Well Pump / Repair Irrigation Well Green Meadows	50,000	-	-	-	-	50,000
Renovate old Pro Shop as Learning Center Oak Meadows	600,000	-	-	-	-	600,000
Fund 131 Total	\$2,980,000	\$5,500,000	\$2,750,000	\$250,000	\$250,000	\$11,730,000

Construction and Development Fund						
East Branch DuPage River Trail (6/15/20-12/31/29 \$15MM)	\$2,142,857	\$2,142,857	\$2,142,857	\$2,142,857	\$2,142,857	\$10,714,285
NR & Grounds Maintenance Facility (12/15/20-12/31/25 \$18MM)	2,500,000	16,000,000	5,500,000	-	-	24,000,000
West Chicago Prairie Restoration	750,000	750,000	-	-	-	1,500,000
Districtwide Restrooms	650,000	650,000	650,000	650,000	650,000	3,250,000
Egermann Woods Grove Restoration	25,000	25,000	-	-	-	50,000
Mayslake Peabody Estate Interior Renovations/Adaptive Reuse	-	3,500,000	2,500,000	500,000	500,000	7,000,000
Herrick Lake Forest Preserve Habitat Improvement Project	418,750	418,750	418,750	-	-	1,256,250
Hickory Grove Savanna Restoration	56,250	56,250	56,250	-	-	168,750
Salt Creek Park Bridge and Trail	220,000	220,000	-	-	-	440,000
Fullersburg Woods Butler Woods Restoration	131,250	131,250	131,250	-	-	393,750
Fischer Woods Dunklees Grove Restoration	100,000	100,000	100,000	-	-	300,000
Maple Grove Maple Woods Restoration	100,000	100,000	100,000	100,000	-	400,000
Danada Rice Lake Prairie Restoration	375,000	375,000	375,000	375,000	-	1,500,000
Timber Ridge Klein Creek Restoration	600,000	600,000	600,000	600,000	600,000	3,000,000
Hidden Lake King's Grove Restoration	125,000	125,000	125,000	125,000	125,000	625,000
Springbrook Prairie and Grassland Restoration	550,000	550,000	550,000	550,000	550,000	2,750,000

ADA Transition Plan	50,000	150,000	250,000	250,000	250,000	950,000
Clean Energy Projects	1,500,000	1,500,000	750,000	750,000	750,000	5,250,000
Infrastructure Management Plan	227,027	-	-	-	-	227,027
Mallard Lake Master Plan	112,500	-	-	-	-	112,500
Hawk Hollow Master Plan	112,500	-	-	-	-	112,500
West Branch Master Plan	112,500	-	-	-	-	112,500
Salt Creek Park Master Plan	112,500	-	-	-	-	112,500
Churchill Woods Master Plan	112,500	-	-	-	-	112,500
Fullersburg Woods Master Plan	150,000	-	-	-	-	150,000
Cultural Resource Management Plan	53,279	98,361	98,360	-	-	250,000
Site Operations Work Site Consolidation Plan	87,838	162,162	-	-	-	250,000
Headquarters Workspace Efficiency Improvement Plan	52,703	97,297	-	-	-	150,000
Hidden Lake Master Plan	25,000	125,000	-	-	-	150,000
Maple Grove Master Plan	25,000	125,000	-	-	-	150,000
Oldfield Oaks Master Plan	25,000	125,000	-	-	-	150,000
Fullersburg Woods Visitor Center HVAC, Exterior & Exhibit Improvements	-	450,000	450,000	600,000	-	1,500,000
Timber Ridge Kline Creek Farm Master Plan	-	150,000	-	-	-	150,000

Winfield Mounds Master Plan	-	12,500	137,500	-	-	150,000
West DuPage Woods Master Plan	-	12,500	137,500	-	-	150,000
Warrenville Grove Master Plan	-	12,500	137,500	-	-	150,000
Danada Master Plan	-	-	150,000	-	-	150,000
St. James Farm Master Plan	-	-	150,000	-	-	150,000
Herrick Lake Master Plan	-	-	150,000	-	-	150,000
Cricket Creek Master Plan	-	-	-	150,000	-	150,000
Wood Dale Grove Master Plan	-	-	-	150,000	-	150,000
Songbird Slough Master Plan	-	-	-	150,000	-	150,000
Fischer Woods Master Plan	-	-	-	150,000	-	150,000
York Woods Master Plan	-	-	-	150,000	-	150,000
McDowell Grove Master Plan	-	-	-	-	150,000	150,000
Springbrook Prairie Master Plan	-	-	-	-	150,000	150,000
Burlington Park Master Plan	-	-	-	-	150,000	150,000
Goodrich Woods Master Plan	-	-	-	-	150,000	150,000
Pioneer Park Master Plan	-	-	-	-	150,000	150,000
West Branch Riverway Master Plan	-	-	-	-	150,000	150,000
Fund 2XX Total	\$11,502,454	\$28,764,427	\$15,659,967	\$7,392,857	\$6,467,857	\$69,787,562

500 - Capital Improvement Fund						
Light Duty Vehicle	\$431,000	\$349,000	\$602,000	\$621,000	\$750,000	\$2,753,000
Med/Heavy Duty Vehicle	335,000	-	-	140,000	-	475,000
Equipment - ALL	607,000	796,000	561,000	829,000	700,000	3,493,000
EV Vehicle Replacements	-	200,000	300,000	300,000	300,000	1,100,000
EV Charging (District Vehicles)	500,000	1,200,000	1,200,000	500,000	500,000	3,900,000
Fund 500 Total	\$1,873,000	\$2,545,000	\$2,663,000	\$2,390,000	\$2,250,000	\$11,721,000
530 - Building Renewal Fund						
Districtwide Projects and Improvements	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Fund 540 Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
540 - Willowbrook Site Improvement Fund						
Willowbrook Ph. 2 (Overages, additional grants, Capital Campaign)	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000
Fund 540 Total	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000
Five Year Capital Improvement Program Total	\$32,143,373	\$40,293,572	\$24,505,112	\$13,420,002	\$12,282,857	\$122,644,916

Capital Improvement Fund

The Capital Improvement Fund was established as permitted by the Downstate Forest Preserve Act for the purpose of specific capital improvements, repairs, or replacements of district equipment or other tangible property. The fund accounts for revenues restricted for the acquisition of replacement capital equipment and expenditures for capital improvement projects and major repair projects not budgeted in existing or new Construction and Development (C&D) or bond funds.

At the completion or abandonment of any object, any surplus funds remaining are transferred to the General Fund or allocated to future projects. The Capital Improvement fund is managed by the Finance Department in collaboration with other departments to ensure planning and funding meet budgetary needs.

Department Goals & Objectives

1. Support the District efforts to complete capital projects, infrastructure improvements, and other eligible initiatives annually.
Strategic Plan Goal 2 and 4, Master Plan Goal 3 and 4

2. Fund the replacement of strategic fleet and equipment replacements for the District
Strategic Plan Goal 1 and 2, Master Plan Goal 3 and 6

Performance Measures

% of Closed C&D funds transferred to Capital projects funds annually

% of Fleet vehicles budgeted that were replaced in the fiscal year

	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
100%	100%	100%	100%
80%	N/A	N/A	25%

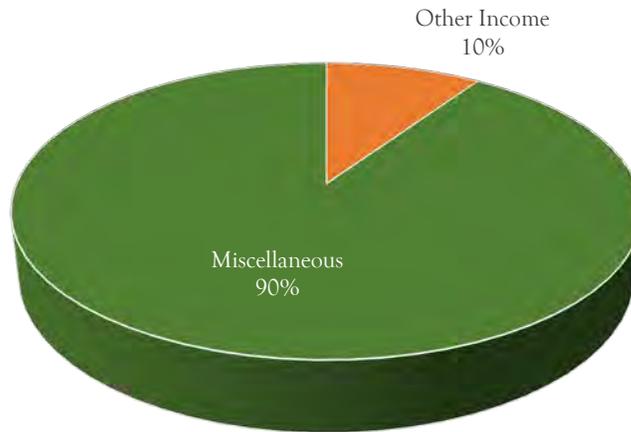
FY2023 Capital Improvement Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Intergovernmental	\$5,642	\$92,273	\$ -	\$6,790	\$ -	0.00%
Other Income	203,158	209,054	196,000	(174,004)	210,000	7.14%
Miscellaneous	1,930,020	2,500,000	1,813,000	1,813,000	2,000,000	10.31%
Total	\$2,138,820	\$2,801,327	\$2,009,000	\$1,645,786	\$2,210,000	10.00%

FY2023 Capital Improvement Revenue Variances >10%

- Anticipated increase in transfers to Capital Improvement Fund

Capital Improvement Revenue Summary



FY2023 Capital Improvement Detail Revenue Budget

Fund# 500

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
3330	FEDERAL	\$5,642	\$92,273	\$ -	\$6,790	\$ -	0.00%
4400	INVESTMENT INCOME	(49,590)	(5,005)	21,000	(486,184)	25,000	19.05%
4900	OTHER NONTAXABLE	986	-	-	-	-	0.00%
6100	SALE OF GENERAL FIXED ASSETS	251,762	214,059	175,000	189,706	185,000	5.71%
6300	COMPENSATION - LOSS OF GENERAL FIXED ASSETS	-	-	-	122,474	-	0.00%
6400	TRANSFERS IN	1,930,020	2,500,000	1,813,000	1,813,000	2,000,000	10.31%
	TOTAL	\$2,138,820	\$2,801,327	\$2,009,000	\$1,645,786	\$2,210,000	10.00%

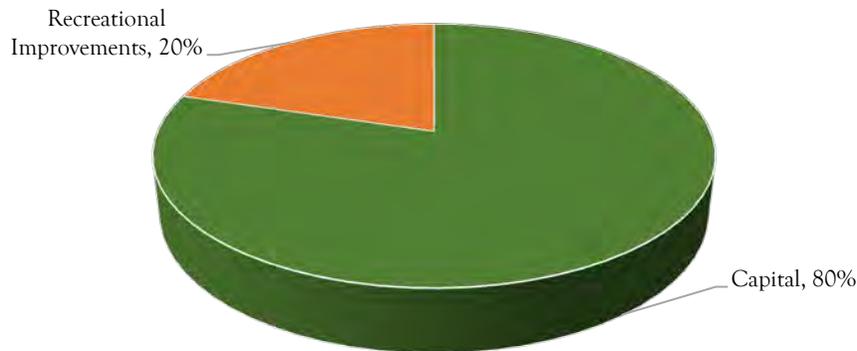
FY2023 Capital Improvement Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Capital	\$1,961,171	\$1,092,693	\$1,654,000	\$654,000	\$2,602,539	57.35%
Recreational Improvements	190,477	251,967	1,229,775	809,214	663,475	-46.05%
Planning/Conservation	122,260	53,450	-	-	-	0.00%
Miscellaneous	8,036,931	2,000,000	-	-	-	0.00%
Total	\$10,310,839	\$3,398,110	\$2,883,775	\$1,463,214	\$3,266,014	13.25%

FY2023 Capital Improvement Expenditure Variances >10%

- Capital increased for equipment purchases that have been delayed due to supply chain as well as deferred purchases to mitigate budget constraints. An ERP system was also included in the FY2023 budget due to the end of support and limitations on the current ERP system.
- Recreational Improvements decreased the district wide trails budget while focusing on structures for FY2023.

Capital Improvement Expenditure Summary



FY2023 Capital Improvement Detail Expenditure Budget

Fund# 500

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
4200	OPER IMPROVEMENTS & STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$800,000	100.00%
4300	EQUIPMENT	1,961,171	1,092,693	1,654,000	654,000	1,802,539	8.98%
5022	TRAILS - BLACKWELL	-	-	28,558	-	103,558	262.62%
5121	STRUCTURES - FULLERSBURG WOODS	-	-	-	-	75,000	100.00%
5171	STRUCTURES - HIDDEN LAKE	-	-	465,839	465,839	-	-100.00%
5241	STRUCTURES - SALT CREEK PARK	-	-	-	-	13,718	100.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	-	-	112,321	57,469	-	-100.00%
5332	TRAILS-WEST DUPAGE WOODS	11,592	-	-	-	-	0.00%
5352	TRAILS-WINFIELD MOUNDS	9,009	9	62,014	-	62,014	0.00%
5451	STRUCTURES - DISTRICT WIDE	-	-	-	-	124,648	100.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	-	-	365,000	275,000	90,000	-75.34%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	77,000	98,371	-	-	-	0.00%
5752	TRAILS - DUNHAM WOODS	92,876	145,099	196,043	1,506	194,537	-0.77%
5754	ROADS & PARKING LOTS-DUNHAM	-	8,487	-	-	-	0.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	-	-	-	9,400	-	0.00%
6263	WATER MGMT TIMBER RIDGE	122,260	53,450	-	-	-	0.00%
9300	TRANSFERS OUT	8,036,931	2,000,000	-	-	-	0.00%
	TOTAL	\$10,310,839	\$3,398,110	\$2,883,775	\$1,463,214	\$3,266,014	13.25%

Oak Meadows Improvements

The Oak Meadows Improvements Fund was established in 2015 for the redesign and buildout of the golf course and clubhouse. The 18,018 square foot building features a restaurant with indoor and outdoor seating areas, a multipurpose event room with an outdoor terrace, a pro shop, locker rooms, kitchen, and office space. The clubhouse design is a reinterpretation of midcentury modern architecture with angled flat roofs, transition spaces to blend the inside and outside, and large expanses of windows to feature views of the course. Environmentally friendly features of the building include a green roof, bird-safe glass to reduce the number of birds flying into windows, sustainably sourced wood, LED light systems, and compliance with Commonwealth Edison’s energy efficiency program. The fund has no goals, objectives, performance measure or expenditure budget for FY 2023 but has been included for historical purpose.

FY2023 Oak Meadows Improvements Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Intergovernmental	\$ -	\$ -	\$ -	\$256,328	\$ -	0.00%
Other Income	151,075	75,691	38,000	-	40,000	5.26%
Miscellaneous	9,007,275	2,039,529	-	-	-	0.00%
Total	\$9,158,350	\$2,115,220	\$38,000	\$256,328	\$40,000	5.26%

FY2023 Oak Meadows Improvements Detail Revenue Budget

Fund# 510

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
3320	LOCAL	\$ -	\$ -	\$ -	\$256,328	\$ -	0.00%
4400	INVESTMENT INCOME	151,075	75,691	38,000	-	40,000	5.26%
6400	TRANSFERS IN	9,007,275	2,039,529	-	-	-	0.00%
	TOTAL	\$9,158,350	\$2,115,220	\$38,000	\$256,328	\$40,000	5.26%

FY2023 Oak Meadows Improvements Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Services	\$434,749	\$131,200	\$ -	\$1,400	\$ -	0.00%
Recreational Improvements	6,355,601	4,720,075	610,000	-	-	-100.00%
Planning/Conservation	40,747	132,035	-	45,319	-	0.00%
Total	\$6,831,097	\$4,983,310	\$610,000	\$46,719	\$ -	-100.00%

FY2023 Oak Meadows Improvements Detail Expenditure Budget

Fund# 510

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
3100	PROFESSIONAL SERVICES	\$434,749	\$131,200	\$ -	\$1,400	\$ -	0.00%
5391	STRUCTURES - OAK MEADOWS CLUBHOUSE	6,355,601	4,720,075	610,000	-	-	-100.00%
6390	WATER MGMT - OAK MEADOWS	40,747	132,035	-	45,319	-	0.00%
	TOTAL	\$6,831,097	\$4,983,310	\$610,000	\$46,719	\$ -	-100.00%

Fleet Building Construction

The Fleet Building Construction Fund was created in 2017 for the 16 bay, 28,500 square foot project located on Mack Road at Blackwell Forest Preserve in Warrenville. The District had quadrupled its fleet over the past 30 years to better manage, improve, and maintain the District property. The centralized facility supports structural, grounds and fleet maintenance operations, natural resource management and visitor services. The cost was funded by O'Hare mitigation fees and investment earnings on landfill environmental funds. The fund has no goals, objectives, expenditure budget or performance measures and has been included for historical purposes only.

FY2023 Fleet Building Construction Budget Revenue Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$11,486	\$(361)	\$2,000	\$-	\$2,500	25.00%
Total	\$11,486	\$(361)	\$2,000	\$-	\$2,500	25.00%

FY2023 Fleet Building Construction Detail Revenue Budget

Fund# 520

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
4400	INVESTMENT INCOME	\$11,486	\$(361)	\$2,000	\$ -	\$2,500	25.00%
	TOTAL	\$11,486	\$(361)	\$2,000	\$ -	\$2,500	25.00%

Fleet Building Construction Budget Expenditure Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Recreational Improvements	\$9,274	\$7,601	\$ -	\$ -	\$ -	0.00%
Total	\$9,274	\$7,601	\$ -	\$ -	\$ -	0.00%

FY2023 Fleet Building Construction Detail Expenditure Budget

Fund# 520

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
5021	STRUCTURES - BLACKWELL	\$9,274	\$7,601	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$9,274	\$7,601	\$ -	\$ -	\$ -	0.00%

Building Renewal

The Building Renewal fund is managed by the Facilities Management team with guidance from Resource Management and Development and the Finance departments. The fund is designed to build, replace, assess, and monitor all District infrastructure components. The District strives to ensure the integrity, safety, functionality and aesthetics of all infrastructure and its structural, mechanical, and aesthetic features. The District departments collaborate to develop condition standards and prioritize needs throughout each fiscal year.

Data is gathered and boiled down to drive decisions for planned replacements, and preventative maintenance and asset management programs. Certain unforeseen needs arise during the fiscal year that requires staff to be nimble and reallocate resources and, in some cases, defer planned work to the next fiscal year.

Department Goals & Objectives

1. Manage and replace assets to District condition standards and maintenance schedules to ensure efficient working specifications to minimize adverse budgetary and operational impacts.
Strategic Plan Goal 2 and 4, Master Plan Goal 3 and 4

2. Develop and implement an asset management program to provide the framework for a long-term plan for asset maintenance and replacement and evaluate District infrastructure needs.
Strategic Plan Goal 2, Master Plan Goal 4 and 6

Performance Measures

Response to work order requests in 1 business day
 Number of preventative maintenance inspections completed
 Annual bridge inspections

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
80%	N/A	N/A	80%
1,800	1,686	1,435	1,800
91	71	91	91

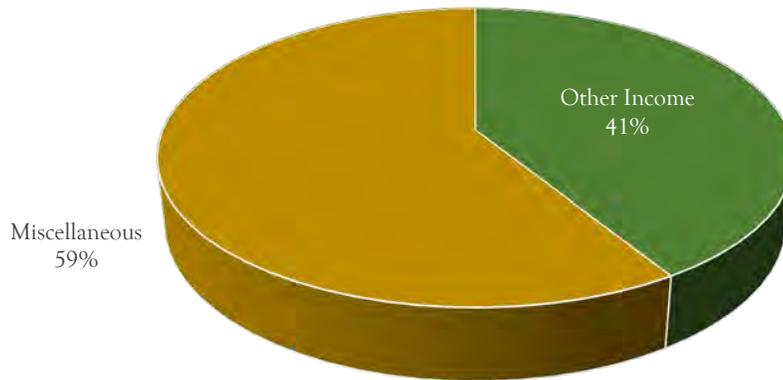
FY2023 Building Renewal Budget Revenue Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$346,589	\$(11,124)	\$150,000	\$ -	\$175,000	16.67%
Miscellaneous	8,036,931	-	-	-	250,000	100.00%
Total	\$8,383,520	\$(11,124)	\$150,000	\$ -	\$425,000	183.33%

FY2023 Building Renewal Fund Revenue Variances >10%

- Anticipate increase in other income from investment earnings.
- Budgeted a transfer for FY 2023

Building Renewal Revenue Summary



FY2023 Building Renewal Detail Revenue Budget

Fund# 530

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$346,589	\$(11,124)	\$150,000	\$ -	\$175,000	16.67%
6400	TRANSFERS IN	8,036,931	-	-	-	250,000	100.00%
	TOTAL	\$8,383,520	\$(11,124)	\$150,000	\$ -	\$425,000	183.33%

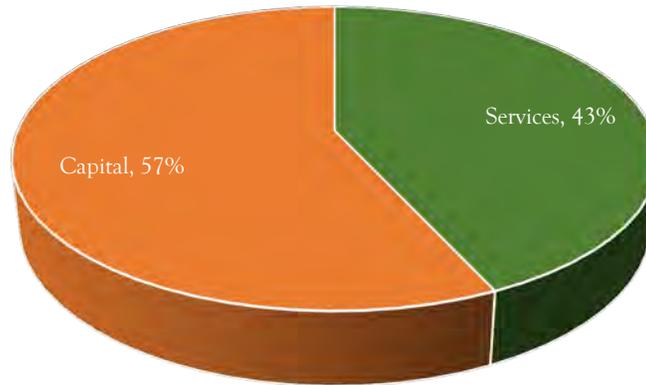
FY2023 Building Renewal Budget Expenditure Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Services	\$114,260	\$203,549	\$603,000	\$410,000	\$1,026,630	70.25%
Capital	729,175	1,184,454	787,000	185,000	1,355,000	72.17%
Total	\$843,435	\$1,388,003	\$1,390,000	\$595,000	\$2,381,630	71.34%

FY2023 Building Renewal Fund Expenditure Variances >10%

- Services, which consists of consultants and professional services for projects.
- Capital increased for projects that have been delayed due to supply chain as well as deferred purchases to mitigate budget constraints.

Building Renewal Expenditure Summary



FY2023 Building Renewal Detail Expenditure Budget

Fund# 530

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
3100	PROFESSIONAL SERVICES	\$114,260	\$203,549	\$603,000	\$410,000	\$1,026,630	70.25%
4200	OPER IMPROVEMENTS & STRUCTURES	729,175	1,184,454	787,000	185,000	1,355,000	72.17%
	TOTAL	\$843,435	\$1,388,003	\$1,390,000	\$595,000	\$2,381,630	71.34%

Willowbrook Site Improvements

The Willowbrook Site Improvements fund is the project fund for the construction of the 27,000 square foot Willowbrook Wildlife Center visitor center addition for exhibits, enclosures, learning labs and rehabilitation clinic. Permanently disabled animals that previously lived along the outdoor exhibit trails will be relocated to new enclosures that provide more naturalized habitats.

Willowbrook Wildlife Center has experienced a dramatic increase in the number of injured and orphaned animals admitted for care each year. The site has an aging visitor center and other facilities that are not meeting the needs of the District to keep up with the demand for services. This state-of-the-art project is designed to transform Willowbrook Wildlife Center into a 21st Century facility and meet the current and future needs of animals and patrons alike.

Department Goals & Objectives

1. Improve the preserve experience by modernizing amenities, maintain existing high-quality natural areas and create new ones, promote the recovery of threatened and endangered species, collaborate with other organizations to further countywide restoration of natural areas.

Strategic Plan Goal 2 and 4, Master Plan Goal 1 and 2

- Improve education centers and recreational sites, evaluate, and invest in maintenance and operations buildings as well as infrastructure, modify forest preserve facilities to accommodate a diverse range of users.

Strategic Plan Goal 3 and 5, Master Plan Goal 2 and 5

- Evaluate and eliminate infrastructures that do not actively support significant operations, refine programs to reflect the Forest Preserve District’s mission, research in natural resources and expertise.

Strategic Plan Goal 2, Master Plan Goal 3 and 4

Performance Measures

% of resident animals moved to more conducive enclosures for better quality of life

% of energy needed produced onsite (net zero)

	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
100%	N/A	N/A	100%
100%	N/A	N/A	100%

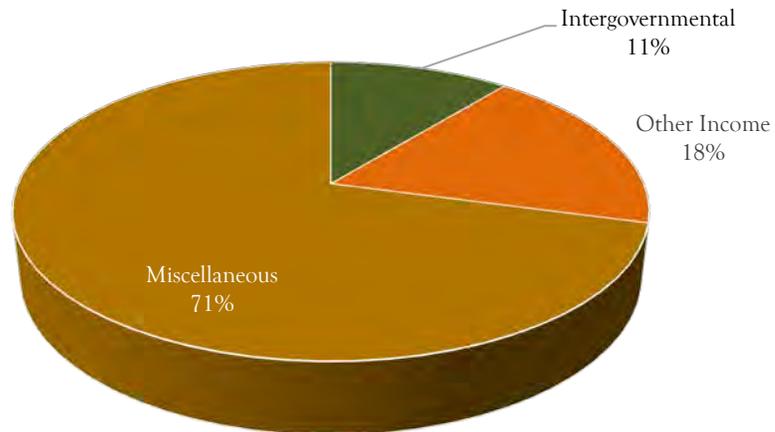
FY2023 Willowbrook Site Improvements Budget Revenue Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Intergovernmental	\$ -	\$ -	\$1,150,000	\$ -	\$3,400,000	195.65%
Other Income	-	-	3,903,000	150,000	5,688,000	45.73%
Miscellaneous	-	-	24,062,000	4,000,000	22,054,129	-8.34%
Total	\$ -	\$ -	\$29,115,000	\$4,150,000	\$31,142,129	6.96%

FY2023 Willowbrook Site Improvements Revenue Variances >10%

- Transfers from bond proceeds, grants, donations, endowments, and the Friends of the Forest Preserve represent the increase in revenue to support the project in FY 2023.

Willowbrook Wildlife Site Improvements Revenue Summary



FY2023 Willowbrook Site Improvements Detail Revenue Budget

Fund# 540

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
3310	STATE	\$ -	\$ -	\$1,150,000	\$ -	\$1,150,000	0.00%
3330	FEDERAL	-	-	-	-	2,250,000	100.00%
4400	INVESTMENT INCOME	-	-	100,000	-	-	-100.00%
4900	OTHER NONTAXABLE	-	-	2,125,000	-	2,160,000	1.65%
4920	DONATIONS	-	-	1,678,000	150,000	3,528,000	110.25%
6400	TRANSFERS IN	-	-	24,062,000	4,000,000	22,054,129	-8.34%
	TOTAL	\$ -	\$ -	\$29,115,000	\$4,150,000	\$31,142,129	6.96%

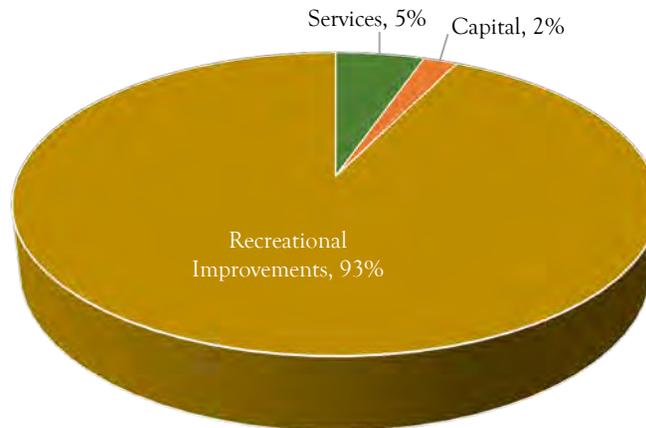
FY2023 Willowbrook Site Improvements Budget Expenditure Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Services	\$ -	\$ -	\$2,226,300	\$1,247,980	\$1,311,848	-41.07%
Capital	-	-	621,900	-	502,645	-19.18%
Recreational Improvements	-	-	25,353,040	2,565,000	22,910,914	-9.63%
Total	\$ -	\$ -	\$28,201,240	\$3,812,980	\$24,725,407	-12.33%

FY2023 Willowbrook Site Improvements Expenditure Variances >10%

- Services are decreasing due to the anticipated Phase B architectural and engineering services completed during 2022.
- Capital is decreasing due to the progress on the Screen Wall Fencing during 2022.

Willowbrook Site Improvements Expenditure Summary



FY2023 Willowbrook Site Improvements Detail Expenditure Budget

Fund# 540

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
3100	PROFESSIONAL SERVICES	\$ -	\$ -	\$2,226,300	\$1,247,980	\$1,311,848	-41.07%
4200	OPER IMPROVEMENTS & STRUCTURES	-	-	621,900	-	502,645	-19.18%
5341	STRUCTURES - WILLOWBROOK	-	-	21,881,890	2,565,000	19,318,674	-11.71%
5342	TRAILS, ROADS, PARKING LOTS	-	-	2,002,610	-	1,750,000	-12.61%
5343	GROUND RESTORATION-WILLOWBROOK	-	-	328,540	-	818,540	149.14%
5344	ROADS & PARKING LOTS-WILLOWBROOK	-	-	1,140,000	-	1,023,700	-10.20%
	TOTAL	\$ -	\$ -	\$28,201,240	\$3,812,980	\$24,725,407	-12.33%

Construction and Development

Construction and Development (C&D) Funds are levied and expended for the purpose of constructing, restoring, reconditioning, reconstructing or acquiring improvements in the development of forests and lands of the District. These funds have a five fiscal year life cycle to be expended on eligible purposes. If the project, purpose, or intended use remains uncommenced or incomplete, the funds become part of the general corporate purpose. The District sets these funds aside and completes the intended project or purpose as designated, notwithstanding changes amendments or reallocation of funds to serve the highest priorities for the District as set forth by the Board of Commissioners. Below are the funds included in the FY 2023 Budget document; not all funds have budgeted amounts, as shown in the chart below.

C&D Fund	Levy Year	Expiration Year	Budget for FY 2023	Operational Fund FY
263	2013	2019	⊘	2014/15
273	2014	2020	⊘	2015/16
283	2015	2021	⊘	2016/17
293	2016 & 2017	2022	✓	2017/18
215	2018	2023	✓	2019
220	2019	2024	✓	2020
221	2020	2025	✓	2021
222	2021	2026	✓	2022
223	2022	2027	✓	2023

Each C&D fund has the same primary revenue source, the property tax levy. Each tax levy year supports a single C&D fund. These funds can receive other revenue like interest earnings, grants, or donations. The decisions on how C&D funds are used an support the District’s missions is the same process other resources are appropriated; the annual budget process. Fund 293 received two levy distributions as fiscal year 2017/18 was 18 months moving the District to a calendar year fiscal year. The District uses the budget process to evaluate and review all C&D funds to ensure appropriate resources are allocated and modifications to scope can be addressed.

Each fiscal year one C&D fund supports the operations for all C&D operational expenditures. The operating fund for 2023 is 223. The fund is funded primarily from the 2022 tax levy and includes resource, planning, and project management salaries, benefits, and related operating expenditures to support and complete master plan projects, strategic plan initiatives, infrastructure improvements, and capital outlay. The salaries and operating costs are budgeted and expended in fund 223 for one fiscal year. Future fiscal year budgets for fund 223 will only include project expenditures, notwithstanding a review and modification of those projects or plans.

Department Goals & Objectives

1. Plan, manage, and facilitate District master plan certified projects, initiatives, and other considerations while incorporating strategic plan goals, objectives and tactics.

Strategic Plan Goal 1, 2, and 4,, Master Plan Goal 1 thru 6

2. Assign and utilize resources to complete, manage, gather data, and plan for the current and future Construction and Development Fund projects, initiatives, and needs of the District using input from DuPage County residents.

Strategic Plan Goal 1, 2, 3, and 4, Master Plan Goal 1, 3, 4, 5, and 6

3. Maintain and update a list of projects, initiatives, infrastructure, and other capital improvements that provide a financial map of the future that allows District staff to identify future fiscal needs to accomplish the mission of the District and continue to connect people to nature, outdoor recreation, and educational experiences.

Strategic Plan Goal 1 thru 5, Master Plan Goal 1 thru 6

Performance Measures

Annual Master Plan Project presentations and/or updates to the District board

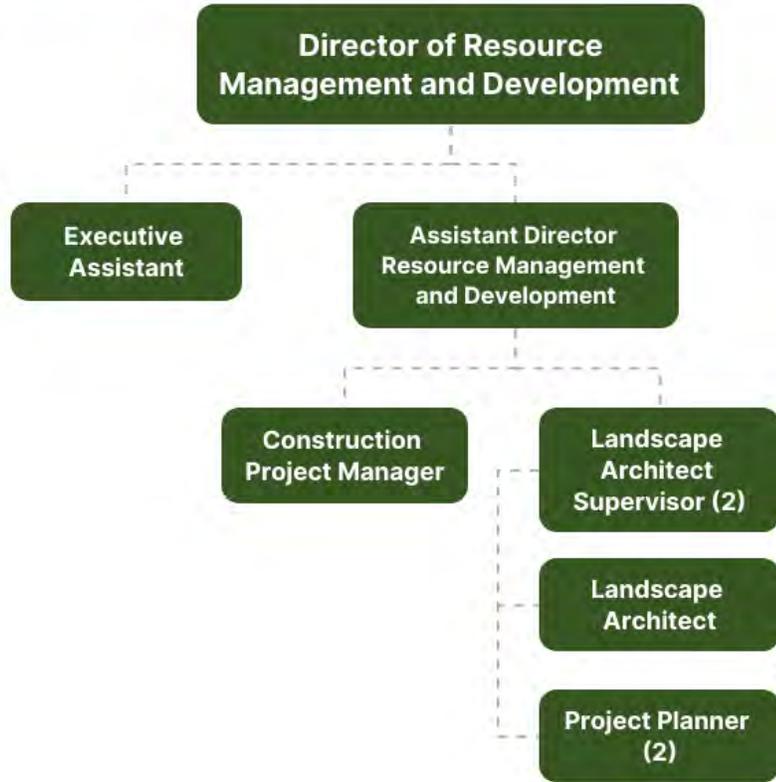
Annually evaluate current and future Master Plan certified projects, initiatives, and other considerations

C&D operating costs are less than 20% of annual spend

	2021	2022 Est	2023
Benchmark	Actual	Actual	Budget
6	14	9	6
3	N/A	5	3
<20%	16%	7%	5%

Department Structure

2022 Construction and Development



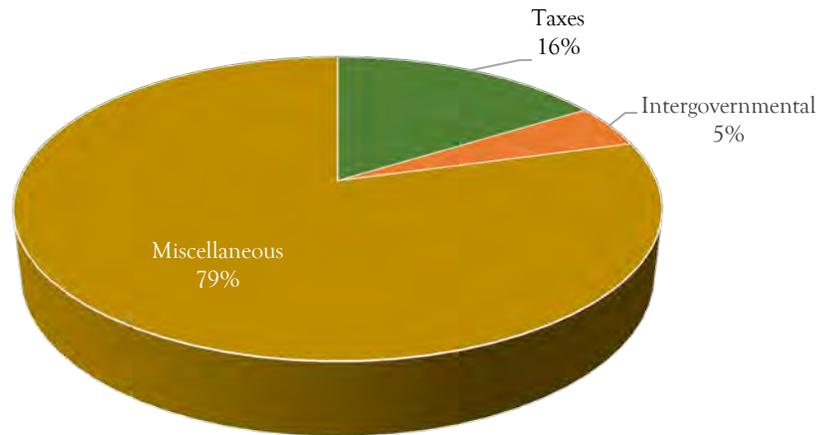
FY2023 Construction & Development Budget Revenue Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Taxes	\$2,277,086	\$2,599,033	\$2,440,000	\$3,102,394	\$2,639,800	8.19%
Intergovernmental	75,000	49,128	-	132,161	750,000	100.00%
Other Income	164,911	(20,264)	-	-	-	0.00%
Miscellaneous	-	5,004,356	10,200,000	4,555,261	12,949,572	26.96%
Total	\$2,516,997	\$7,632,253	\$12,640,000	\$7,789,816	\$16,339,372	29.27%

FY2023 Construction & Development Revenue Variances >10%

- Anticipated grant funding in FY 2023.
- Transfers from other funds and sources to fund FY 2023 projects from all C&D funds.

Construction & Development Revenue Summary



FY2023 Construction & Development Detail Revenue Budget

All Funds

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
1100	CURRENT LEVY	\$2,019,022	\$2,026,764	\$2,000,000	\$1,993,332	\$2,099,800	4.99%
1110	PRIOR LEVIES	137	-	-	-	-	0.00%
1130	OTHER PROPERTY TAXES	9	-	-	-	-	0.00%
1200	PERSONAL PROPERTY REPLACEMENT TAX	257,919	572,270	440,000	1,109,062	540,000	22.73%
3310	STATE	75,000	4,652	-	6,048	750,000	100.00%
3330	FEDERAL	-	44,476	-	126,113	-	0.00%
4400	INVESTMENT INCOME	139,911	(35,264)	-	-	-	0.00%
4920	DONATIONS	25,000	15,000	-	-	-	0.00%
6400	TRANSFERS IN	-	5,004,356	10,200,000	4,555,261	12,949,572	26.96%
	TOTAL	\$2,516,997	\$7,632,253	\$12,640,000	\$7,789,816	\$16,339,372	29.27%

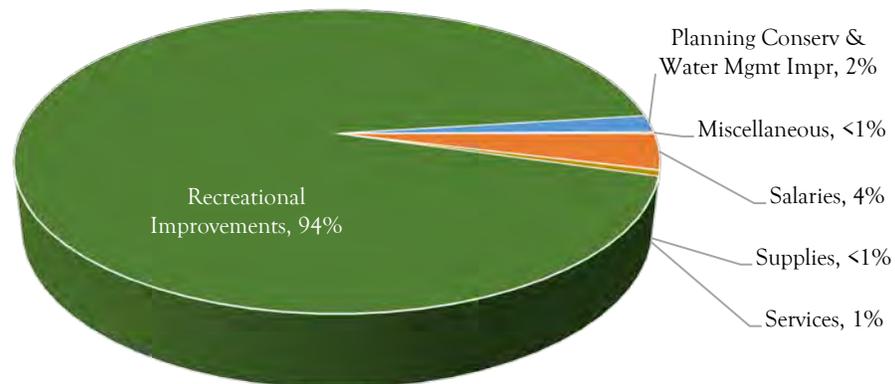
FY2023 Construction & Development Budget Expenditure Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$582,937	\$591,556	\$597,660	\$532,663	\$762,388	27.56%
Supplies	236	2,845	8,200	7,900	7,200	-12.20%
Services	20,894	51,179	75,630	80,775	120,503	59.33%
Recreational Improvements	816,922	2,260,576	11,820,000	8,926,326	20,059,484	69.71%
Planning Conservation/Mgmt	41,781	132,655	-	108,990	385,100	100.00%
Miscellaneous	300,660	942,831	-	-	285,000	100.00%
Total	\$1,763,431	\$3,981,642	\$12,501,490	\$9,656,654	\$21,619,675	72.94%

FY2023 Construction & Development Expenditure Variances >10%

- Salaries are anticipated to increase due to the change in recording employee medical and dental insurance based on actual expenditures.
- Supplies are anticipated to decrease due to the one-time budgeted purchase of hand augers in 2022.
- Services are anticipated to increase due to the carryforward of previous years construction & development projects as well as district wide surveying and construction material testing for 2023.
- Recreational Improvements are anticipated to increase due to district wide flush washrooms, Greene Valley’s natural resources program support building, and carryforward of previous years construction & development projects.
- Planning Conservation & Water Management improvement is anticipated to increase due to Fullerton Park Industrial Dam Repair, District Wide Stormwater management, Mayslake upper and lower lake improvements, and District Wide wetland, bioswale, and stormwater facility landscape restoration management.
- Miscellaneous is anticipated to increase due to budgeting for project contingency.

Construction & Development Expenditure Summary



FY2023 Construction & Development Detail Expenditure Budget

All Funds

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$488,872	\$500,045	\$507,249	\$449,052	\$622,312	22.68%
1130	TEMPORARY SALARIES & WAGES	-	4,461	12,800	-	12,800	0.00%
1250	VACATION LEAVE PAYMENTS	7,279	8,548	-	6,000	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	86,787	78,502	77,611	77,611	127,276	63.99%
2100	OFFICE SUPPLIES	266	495	1,750	1,750	1,700	-2.86%
2200	OPERATING SUPPLIES	(333)	1,640	4,300	4,200	4,250	-1.16%
2600	BLDG & OTHER MAINT SUPPLIES	229	-	750	700	950	26.67%
2700	SMALL TOOLS & MINOR EQUIPMENT	74	711	1,400	1,250	300	-78.57%
3100	PROFESSIONAL SERVICES	14,090	47,027	40,000	51,945	84,553	111.38%
3400	UTILITIES	-	-	3,960	3,960	5,400	36.36%
3800	EQUIP REPAIR & MAINT SERVICES	175	-	400	370	500	25.00%
3900	OTHER SERVICES & CHARGES	4,375	3,061	7,590	6,500	7,900	4.08%
3903	TRAINING & DEVELOPMENT	2,254	1,091	23,680	18,000	22,150	-6.46%
5021	STRUCTURES - BLACKWELL	-	-	1,350,000	627,000	875,000	-35.19%
5022	TRAILS - BLACKWELL	-	-	1,000,000	-	1,540,000	54.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	-	17,853	-	40,417	312,230	100.00%
5093	RESTORATION EGERMAN WOODS	-	-	-	200,000	225,000	100.00%
5113	RESTORATION FISCHER WOODS	-	-	-	11,146	430,000	100.00%
5123	RESTORATION FBD BUTLER WOODS	-	-	-	-	375,000	100.00%
5124	OTHER IMPROVEMENTS - FULLERSBURG	-	-	-	-	283,557	100.00%
5163	RESTORATION HERRICK LAKE	-	-	1,200,000	1,496,737	1,028,263	-14.31%
5171	STRUCTURES - HIDDEN LAKE	-	228,315	-	880,000	-	0.00%
5191	STRUCTURES - MAPLE GROVE	-	-	-	255,041	-	0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	63,538	284,613	-	106,719	896,487	100.00%
5241	STRUCTURES - SALT CREEK PARK	-	-	-	-	63,718	100.00%
5252	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK PRAIRIE	-	1,000	-	-	299,000	100.00%
5281	STRUCTURES - WATERFALL GLEN	-	-	-	-	650,000	100.00%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	-	-	2,000,000	1,304,945	795,055	-60.25%
5283	RESTORATION WFG BLUFF SAVANA	-	-	-	-	272,570	100.00%

5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	-	-	-	-	52,000	100.00%
5323	RESTORATION WEST CHICAGO	-	74,811	-	26,000	49,189	100.00%
5341	STRUCTURES - WILLOWBROOK	12,975	6,966	-	145,234	-	0.00%
5362	TRAILS, ROADS, PARKING LOTS - WOOD DALE	-	-	-	-	75,000	100.00%
5391	STRUCTURES - OAK MEADOWS CLUBHOUSE	-	-	-	35,611	-	0.00%
5442	TRAILS-SALT CREEK MARSH	-	-	225,000	-	225,000	0.00%
5451	STRUCTURES - DISTRICT WIDE	2,037	-	-	-	5,149,648	100.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	10,836	67,159	-	235,396	548,930	100.00%
5453	GROUNDS RESTORATION-273 - CONST & DEV 2014 LEVY	21,514	-	-	-	-	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	188,156	1,180,653	25,000	866,371	1,648,757	6495.03%
5591	STRUCTURES - MAYSLAKE	-	-	6,000,000	2,600,000	4,150,000	-30.83%
5592	TRAILS, ROADS, PARKING LOTS - MAYSLAKE	165,338	139,297	-	95,365	-	0.00%
5771	STRUCTURES - ST. JAMES	46,654	264,636	-	344	15,080	100.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	305,876	(4,728)	-	-	-	0.00%
5773	GROUNDS RESTORATION-ST JAMES FARM	-	-	20,000	-	20,000	0.00%
5774	ROADS & PARKING LOTS - ST. JAMES FARM	-	-	-	-	80,000	100.00%
6130	WATER MANAGEMENT - FULLERSBURG	-	80,910	-	8,990	160,100	100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	41,781	51,745	-	100,000	200,000	100.00%
6590	WATER MANAGEMENT - MAYSLAKE	-	-	-	-	25,000	100.00%
9000	CONTINGENCY	-	-	-	-	35,000	100.00%
9300	TRANSFERS OUT	300,660	942,831	-	-	250,000	100.00%
	TOTAL	\$1,763,431	\$3,981,642	\$12,501,490	\$9,656,654	\$21,619,675	72.94%

2013 Construction & Development

The 2013 Construction and Development Fund projects include Fullersburg Graue Mill structural repairs, St. James Farm dairy barn roof replacement, Oldfield Oaks dog park project, St. James Farm trail north bridge project, water management at Cricket Creek, and water management for Fullersburg Woods floodwall project. This fund has been included for historical purposes only and has no Budget for FY 2023.

FY2023 2013 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Miscellaneous	\$300,660	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$300,660	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 2013 C&D Detail Expenditure Budget

Fund & Department# 263

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9300	TRANSFERS OUT	\$300,660	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$300,660	\$ -	\$ -	\$ -	\$ -	0.00%

2014 Construction & Development

The 2014 Construction and Development Fund projects include Fullersburg Graue Mill structural repairs, St. James Farm dairy barn roof replacement, Oldfield Oaks dog park project, St. James Farm trail north bridge project, water management at Cricket Creek, and water management for Fullersburg Woods floodwall project. This fund has been included for historical purposes only and has no Budget for FY 2023.

FY2023 2014 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Recreational Improvements	\$135,056	\$(18,160)	-	\$ -	\$ -	0.00%
Miscellaneous	-	784,000	-	-	-	0.00%
Total	\$135,056	\$765,840	\$ -	\$ -	\$ -	0.00%

FY2023 2014 C&D Detail Expenditure Budget

Fund & Department# 273

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
5453	GROUNDS RESTORATION-273 - CONST & DEV 2014 LEVY	\$21,514	\$ -	\$ -	\$ -	\$ -	0.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	113,543	(18,160)	-	-	-	0.00%
9300	TRANSFERS OUT	-	784,000	-	-	-	0.00%
	TOTAL	\$135,056	\$765,840	\$ -	\$ -	\$ -	0.00%

2015 Construction & Development

The 2015 Construction and Development fund projects include Blackwell and Herrick Lake ADA boat dock, Hidden Lake bridge replacement, Pratts Wayne Woods connection, Waterfall Glen bridge removal, West Branch DuPage River trail, St. James Farm indoor arena, St. James Farm water and sewer project, St. James Farm horse trough fountain restoration, North Central DuPage Regional trail, and Kline Road trail. This fund has been included for historical purposes only and has no Budget for FY 2023.

FY2023 2015 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Services	\$4,590	\$1,165	\$ -	\$ -	\$ -	0.00%
Recreational Improvements	33,045	306,080	-	-	-	0.00%
Miscellaneous	-	158,831	-	-	-	0.00%
Total	\$37,635	\$466,076	\$ -	\$ -	\$ -	0.00%

FY2023 2015 C&D Detail Expenditure Budget

Department# 283

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
3100	PROFESSIONAL SERVICES	\$4,590	\$1,165	\$ -	\$ -	\$ -	0.00%
5171	STRUCTURES - HIDDEN LAKE	-	228,315	-	-	-	0.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	10,836	1,485	-	-	-	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	150	76,280	-	-	-	0.00%
5771	STRUCTURES - ST. JAMES	22,059	-	-	-	-	0.00%
9300	TRANSFERS OUT	-	158,831	-	-	-	0.00%
	TOTAL	\$37,635	\$466,076	\$ -	\$ -	\$ -	0.00%

2016 and 2017 Construction & Development

The 2016 Construction and Development Fund projects include Blackwell Mack Road trail, Danada Paddock fencing replacement, Hidden Lake bridge replacement, Maple Grove bridge replacement, McDowell Grove bridge replacement and trail improvement project, Salt Creek Park bridge replacement, Willowbrook Wildlife Center ambassador housing, The Preserve at Oak Meadows Clubhouse, Districtwide historical structures assessment, Districtwide natural areas management, St. James Farm sewer and water improvements, St. James Farm indoor arena plaza and site improvements, Districtwide stormwater management compliance, North Central DuPage Regional trail, and Timber Ridge shoreline stabilization.

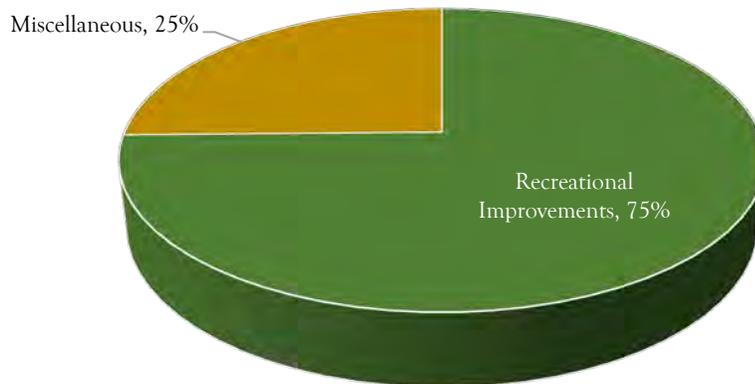
FY2023 2016 and 2017 C&D Expenditure Budget Summary

Expenditure Summary	2020	2021	2022	2022 Est	2023	% Change
	Actual	Actual	Budget	Actual	Budget	FY23 - FY22
Services	\$ -	\$11,403	\$ -	\$1,445	\$ -	0.00%
Recreational Improvements	78,550	128,394	-	770,776	103,366	100.00%
Planning/Conservation	41,781	40,311	-	-	-	0.00%
Miscellaneous	-	-	-	-	35,000	100.00%
Total	\$120,330	\$180,108	\$ -	\$772,221	\$138,366	100.00%

FY2023 2016 and 2017 C&D Expenditure Variances >10%

- Recreational Improvements are increasing due to budgeting for carryforward projects.
- Miscellaneous is increasing due to budgeting for carryforward projects.

2016 and 2017 C&D Expenditure Summary



FY2023 2016 and 2017 C&D Detail Expenditure Budget

Department# 293

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
3100	PROFESSIONAL SERVICES	\$ -	\$11,403	\$ -	\$ -	\$ -	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	-	1,445	-	0.00%
5022	TRAILS - BLACKWELL	-	-	-	-	40,000	100.00%
5171	STRUCTURES - HIDDEN LAKE	-	-	-	480,000	-	0.00%
5191	STRUCTURES - MAPLE GROVE	-	-	-	255,041	-	0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	63,538	128,394	-	124	-	0.00%
5241	STRUCTURES - SALT CREEK PARK	-	-	-	-	13,718	100.00%
5341	STRUCTURES - WILLOWBROOK	12,975	-	-	-	-	0.00%
5391	STRUCTURES - OAK MEADOWS CLUBHOUSE	-	-	-	35,611	-	0.00%
5451	STRUCTURES - DISTRICT WIDE	2,037	-	-	-	49,648	100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	41,781	40,311	-	-	-	0.00%
9000	CONTINGENCY	-	-	-	-	35,000	100.00%
	TOTAL	\$120,330	\$180,108	\$ -	\$772,221	\$138,366	100.00%

2018 Construction & Development

The 2018 Construction and Development fund projects includes the North Central DuPage Regional Trail, Willowbrook Ambassador Housing, Districtwide Trails, Blackwell to West DuPage Woods, St. James Farm Flooring, Districtwide Stormwater Permit Compliance, Danada/Herrick Lake Regional Trail, St. James Farm Mack Road Trail, and St. James Farm Picnic Pavilion Improvements.

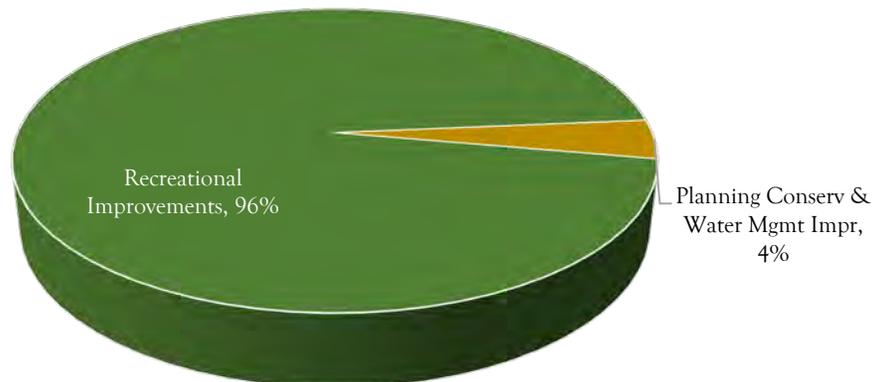
FY2023 2018 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Supplies	(\$768)	\$ -	\$ -	\$ -	\$ -	0.00%
Services	9,500	2,827	-	-	-	0.00%
Recreational Improvements	292,494	569,165	-	571,573	1,381,816	100.00%
Planning/Conservation	-	11,434	-	40,000	60,000	100.00%
Total	\$301,226	\$583,426	\$ -	\$611,573	\$1,441,816	100.00%

FY2023 2018 C&D Expenditure Variances >10%

- Recreational Improvements are increasing due to budgeting for carryforward projects.
- Planning Conservation & Water Management Improvements are increasing due to budgeting for carryforward projects.

2018 C&D Expenditure Summary



FY2023 2018 C&D Detail Expenditure Budget

Fund & Department# 215

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
2200	OPERATING SUPPLIES	(\$768)	\$ -	\$ -	\$ -	\$ -	0.00%
3100	PROFESSIONAL SERVICES	9,500	2,827	-	-	-	0.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	-	-	-	-	270,500	100.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	-	156,219	-	104,500	123,582	100.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	-	-	-	235,396	539,604	100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	75,566	134,878	-	231,333	353,050	100.00%
5771	STRUCTURES - ST. JAMES	24,595	264,636	-	344	15,080	100.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	192,333	13,432	-	-	-	0.00%
5774	OTHER IMPROVEMENTS - ST. JAMES FARM	-	-	-	-	80,000	100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	-	11,434	-	40,000	60,000	100.00%
	TOTAL	\$301,226	\$583,426	\$ -	\$611,573	\$1,441,816	100.00%

2019 Construction & Development

The 2019 Construction and Development fund projects include Districtwide construction material testing, Hidden Lake bridge replacements, Pratts Wayne, Mayslake Hall West parking lot improvements, Fullerton Park industrial dam repair, Districtwide stormwater management compliance, Mayslake upper and lower lake improvements, Willowbrook solar project, and Winfield Mounds to West DuPage Woods.

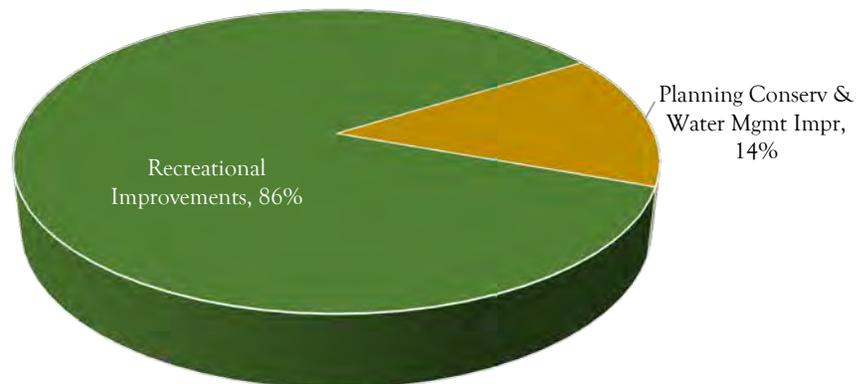
FY2023 2019 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$582,937	\$ -	\$ -	\$ -	\$ -	0.00%
Supplies	1,004	-	-	-	-	0.00%
Services	6,804	14,553	-	7,500	-	0.00%
Recreational Improvements	277,777	1,172,464	-	1,117,403	1,330,033	100.00%
Planning/Conservation	-	80,910	-	68,990	225,100	100.00%
Total	\$868,523	\$1,267,927	\$ -	\$1,193,893	\$1,555,133	100.00%

FY2023 2019 C&D Expenditure Variances >10%

- Recreational Improvements are increasing due to budgeting for carryforward projects.
- Planning Conservation & Water Management Improvements are increasing due to budgeting for carryforward projects.

2019 C&D Expenditure Summary



FY2023 2019 C&D Detail Expenditure Budget

Department# 220

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$488,872	\$ -	\$ -	\$ -	\$ -	0.00%
1250	VACATION LEAVE PAYMENTS	7,279	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	86,787	-	-	-	-	0.00%
2100	OFFICE SUPPLIES	266	-	-	-	-	0.00%
2200	OPERATING SUPPLIES	436	-	-	-	-	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	229	-	-	-	-	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	74	-	-	-	-	0.00%
3100	PROFESSIONAL SERVICES	-	13,250	-	7,500	-	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	175	-	-	-	-	0.00%
3900	OTHER SERVICES & CHARGES	4,375	659	-	-	-	0.00%
3903	TRAINING & DEVELOPMENT	2,254	644	-	-	-	0.00%
5171	STRUCTURES - HIDDEN LAKE	-	-	-	400,000	-	0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	-	-	-	-	300,000	100.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	-	65,674	-	-	9,326	100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	112,440	967,493	-	622,038	1,020,707	100.00%
5592	TRAILS, ROADS, PARKING LOTS - MAYSLAKE	165,338	139,297	-	95,365	-	0.00%
6130	WATER MANAGEMENT AND OTHER IMPROVEMENTS -FUL	-	80,910	-	8,990	160,100	100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	-	-	-	60,000	40,000	100.00%
6590	WATER MANAGEMENT & OTHER IMPROVEMENTS - MAY	-	-	-	-	25,000	100.00%
	TOTAL	\$868,523	\$1,267,927	\$ -	\$1,193,893	\$1,555,133	100.00%

2020 Construction & Development

The 2020 Construction and Development funds receive projects include Districtwide topographic surveying, Blackwell archery range protective barrier improvements, Blackwell to West DuPage Woods, Egerman Woods restoration, Fischer Woods restoration, Fullersburg Woods Butler Woods restoration, Herrick Lake restoration, Waterfall Glen parking lot and trailhead improvements, Willowbrook animal care rehabilitation enclosure improvements, Pratts Wayne Woods trail, and Springbrook Prairie Brighton Ridge Trail connector.

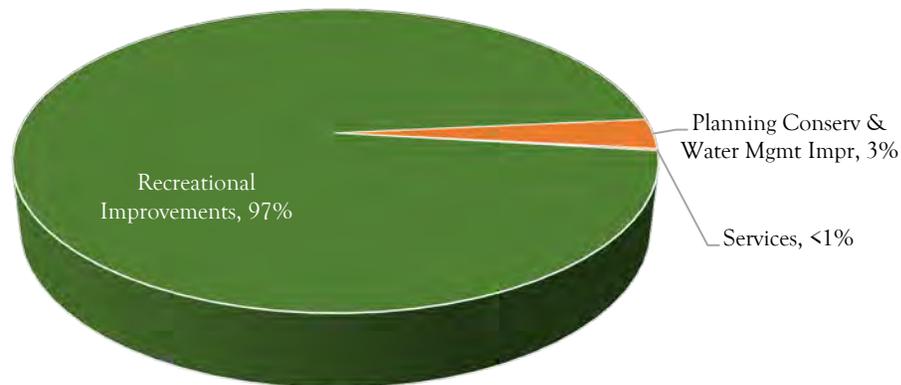
FY2023 2020 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$ -	\$591,556	\$ -	\$ -	\$ -	0.00%
Supplies	-	2,845	-	-	-	0.00%
Services	-	21,231	-	21,000	6,553	100.00%
Recreational Improvements	-	102,632	-	1,394,837	3,035,449	100.00%
Planning/Conservation	-	-	-	-	100,000	100.00%
Total	\$ -	\$718,265	\$ -	\$1,415,837	\$3,142,002	100.00%

FY2023 2020 C&D Expenditure Variances >10%

- Services are increasing due to budgeting for carryforward projects.
- Recreational Improvements are increasing due to budgeting for carryforward projects.
- Planning Conservation & Water Management Improvements are increasing due to budgeting for carryforward projects.

2020 C&D Expenditure Summary



FY2023 2020 C&D Detail Expenditure Budget

Fund & Department# 221

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$ -	\$500,045	\$ -	\$ -	\$ -	0.00%
1130	TEMPORARY SALARIES & WAGES	-	4,461	-			0.00%
1250	VACATION LEAVE PAYMENTS	-	8,548	-			0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	78,502	-			0.00%
2100	OFFICE SUPPLIES	-	495	-			0.00%
2200	OPERATING SUPPLIES	-	1,640	-			0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	711	-			0.00%
3100	PROFESSIONAL SERVICES	-	18,382	-	21,000	6,553	100.00%
3900	OTHER SERVICES & CHARGES	-	2,402	-			0.00%
3903	TRAINING & DEVELOPMENT	-	447	-			0.00%
5021	STRUCTURES - BLACKWELL	-	-	-	52,000	-	0.00%
5022	TRAILS - BLACKWELL	-	-	-	-	500,000	100.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	-	17,853	-	40,417	41,730	100.00%
5093	RESTORATION EGERMAN WOODS	-	-	-	200,000	225,000	100.00%
5113	RESTORATION FISCHER WOODS	-	-	-	11,146	430,000	100.00%
5123	RESTORATION FBD BUTLER WOODS	-	-	-	-	375,000	100.00%
5163	RESTORATION HERRICK LAKE	-	-	-	850,000	475,000	100.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	-	-	-	2,095	397,905	100.00%
5252	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK PRAIRIE	-	1,000	-	-	224,000	100.00%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	-	-	-	54,945	45,055	100.00%
5283	RESTORATION WFG BLUFF SAVANA	-	-	-	-	272,570	100.00%
5323	RESTORATION WEST CHICAGO	-	74,811	-	26,000	49,189	100.00%
5341	STRUCTURES - WILLOWBROOK	-	6,966	-	145,234	-	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	-	2,002	-	13,000	-	0.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	-	-	-	-	100,000	100.00%
	TOTAL	\$ -	\$718,265	\$ -	\$1,415,837	\$3,142,002	100.00%

2021 Construction & Development

The 2021 Construction and Development fund projects include Districtwide wetland delineations, Blackwell solar project, Blackwell grounds and natural resource management facility, Blackwell to West DuPage Woods project, Herrick Lake restoration, Waterfall Glen parking lot and trailhead improvements, Salt Creek Marsh trail replacement, Districtwide interpretive signs, Districtwide asphalt maintenance, Mayslake Peabody Estate exterior repairs, and St. James Farm show stable courtyard landscaping.

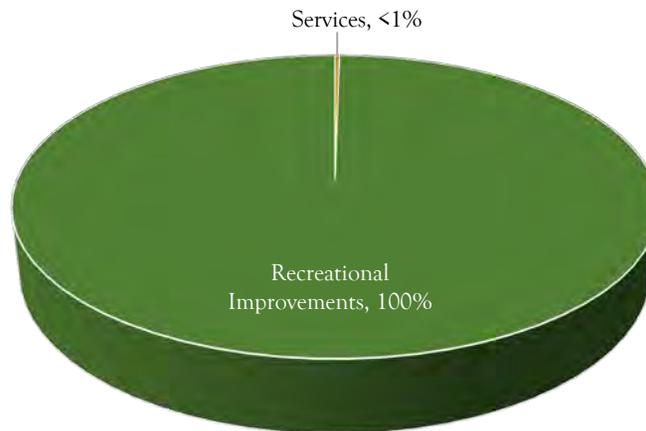
FY2023 2021 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$ -	\$ -	\$597,660	\$532,663	\$ -	-100.00%
Supplies	-	-	8,200	7,900	-	-100.00%
Services	-	-	75,630	50,830	18,000	-76.20%
Recreational Improvements	-	-	11,820,000	5,071,737	6,848,263	-42.06%
Total	\$ -	\$ -	\$12,501,490	\$5,663,130	\$6,866,263	-45.08%

FY2023 2021 C&D Expenditure Variances >10%

- Salaries, supplies, services, and recreational improvements are decreasing due to the tax levy year closing.

2021 C&D Expenditure Summary



FY2023 2021 C&D Detail Expenditure Budget

Fund & Department# 222

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$507,249	\$449,052	\$ -	-100.00%
1130	TEMPORARY SALARIES & WAGES	-	-	12,800	-	-	-100.00%
1250	VACATION LEAVE PAYMENTS	-	-	-	6,000	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	77,611	77,611	-	-100.00%
2100	OFFICE SUPPLIES	-	-	1,750	1,750	-	-100.00%
2200	OPERATING SUPPLIES	-	-	4,300	4,200	-	-100.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	-	750	700	-	-100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,400	1,250	-	-100.00%
3100	PROFESSIONAL SERVICES	-	-	40,000	22,000	18,000	-55.00%
3400	UTILITIES	-	-	3,960	3,960	-	-100.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	400	370	-	-100.00%
3900	OTHER SERVICES & CHARGES	-	-	7,590	6,500	-	-100.00%
3903	TRAINING & DEVELOPMENT	-	-	23,680	18,000	-	-100.00%
5021	STRUCTURES - BLACKWELL	-	-	1,350,000	575,000	875,000	-35.19%
5022	TRAILS - BLACKWELL	-	-	1,000,000	-	1,000,000	0.00%
5163	RESTORATION HERRICK LAKE	-	-	1,200,000	646,737	553,263	-53.89%
5282	TRAILS, ROADS, PARKING LOTS - WFG	-	-	2,000,000	1,250,000	750,000	-62.50%
5442	TRAILS-SALT CREEK MARSH	-	-	225,000	-	225,000	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	-	-	25,000	-	25,000	0.00%
5591	STRUCTURES - MAYSLAKE	-	-	6,000,000	2,600,000	3,400,000	-43.33%
5773	GROUND RESTORATION-ST JAMES FARM	-	-	20,000	-	20,000	0.00%
	TOTAL	\$ -	\$ -	\$12,501,490	\$5,663,130	\$6,866,263	-45.08%

2022 Construction & Development

The 2022 Construction and Development Fund projects for include Districtwide surveying, construction and material, flush washrooms, and stormwater improvements. Graue Mill site improvements, Blackwell grounds facility, Pratts Wayne Woods West trail to the Lake, Springbrook Prairie Brighton Ridge Trail, Waterfall Glen bridge replacement, Klein Creek Farm roads and trails and Mayslake exterior improvements.

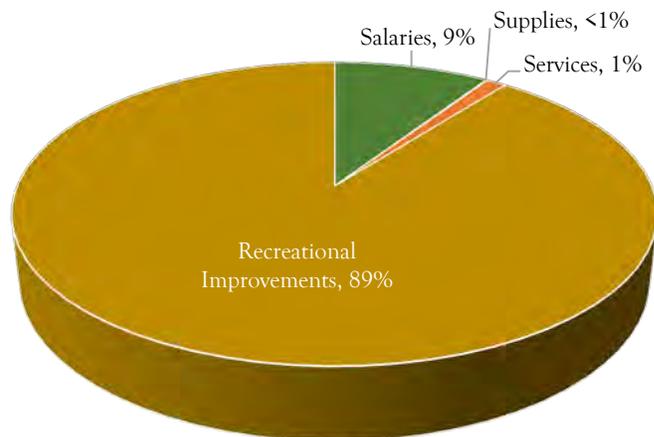
FY2023 2022 C&D Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Salaries	\$ -	\$ -	\$ -	\$ -	\$762,388	100.00%
Supplies	-	-	-	-	7,200	100.00%
Services	-	-	-	-	95,950	100.00%
Recreational Improvements	-	-	-	-	7,360,557	100.00%
Transfers	-	-	-	-	250,000	100.00%
Total	\$ -	\$ -	\$ -	\$ -	\$8,476,095	100.00%

FY2023 2022 C&D Expenditure Variances >10%

- Salaries, Supplies, Services, and Recreational Improvements are increasing due to the new tax levy year.

Construction & Development Levy 2022 Expenditure Summary



FY2023 2022 C&D Detail Expenditure Budget

Department# 223

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$622,312	100.00%
1130	TEMPORARY SALARIES & WAGES	-	-	-	-	12,800	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	-	-	127,276	100.00%
2100	OFFICE SUPPLIES	-	-	-	-	1,700	100.00%
2200	OPERATING SUPPLIES	-	-	-	-	4,250	100.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	-	-	-	950	100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	300	100.00%
3100	PROFESSIONAL SERVICES	-	-	-	-	60,000	100.00%
3400	UTILITIES	-	-	-	-	5,400	100.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	-	-	500	100.00%
3900	OTHER SERVICES & CHARGES	-	-	-	-	7,900	100.00%
3903	TRAINING & DEVELOPMENT	-	-	-	-	22,150	100.00%
5124	OTHER IMPROVEMENTS - FULLERSBURG WOODS	-	-	-	-	283,557	100.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	-	-	-	-	75,000	100.00%
5241	STRUCTURES-SALT CREEK PARK	-	-	-	-	50,000	100.00%
5252	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK PRAIRIE	-	-	-	-	75,000	100.00%
5281	STRUCTURES-WATERFALL GLEN	-	-	-	-	650,000	100.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	-	-	-	-	52,000	100.00%
5362	TRAILS, ROADS, PARKING LOTS - WOOD DALE	-	-	-	-	75,000	100.00%
5451	STRUCTURES - DISTRICT WIDE	-	-	-	-	5,100,000	100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	-	-	-	-	250,000	100.00%
5591	STRUCTURES - MAYS LAKE	-	-	-	-	750,000	100.00%
9300	TRANSFERS OUT	-	-	-	-	250,000	100.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$8,476,095	100.00%

ENVIRONMENTAL FUNDS



Environmental Responsibility

The Environmental Responsibility Fund was created in 1981 as a result of a lawsuit brought forth by the District, Illinois Environmental Protection Agency (IEPA) and State of Illinois Attorney General against the former operator of the Mallard Lake Landfill. The site was poorly operated and maintained by a contracted company, the District tried working with the company to improve field operations to reduce liability and risk associated with the site.

The Agreed Judgment stipulated the District establish an Environmental Responsibility Fund (ERF) to accumulate \$2 million for the payment of expenditures, associated with the landfill to ensure regulatory requirements are met and the site is appropriately administered. The fund shall be maintained into perpetuity or until otherwise ordered by the Court maintain a minimum balance of \$2 million. Interest and gains from the ERF currently support the replenishment of the funds. The District does have the ability to transfer investment earnings above \$2 million to the Districtwide Environmental Fund (075).

The Environmental Responsibility is managed by the Resource Management and Development and Finance Department to ensure regular reconciliation, compliance, and analysis. The expenditures eligible from this fund are budgeted and expended from the landfill funds for FY 2023. There are no budgeted expenditures for FY 2023 in this fund.

Department Goals & Objectives

1. Maintain an appropriate fund balance and support the regulatory, infrastructure, and project expenditures related to the Mallard Lake Landfill.
Strategic Plan Goal 2 and 4; Master Plan Goal 1, 4, and 6
2. Analyze and evaluate the Environmental Responsibility Fund as a going concern and fund balance, transferring the appropriate funds to the Districtwide Environmental Fund.
Strategic Plan Goal 2 and 4; Master Plan Goal 6

Performance Measures

Reconcile the Environmental Funds Monthly by the 15th of the following month
% of Expenditures and Transfers that are compliant with the fund restrictions

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
12	12	12	12
100%	100%	100%	100%

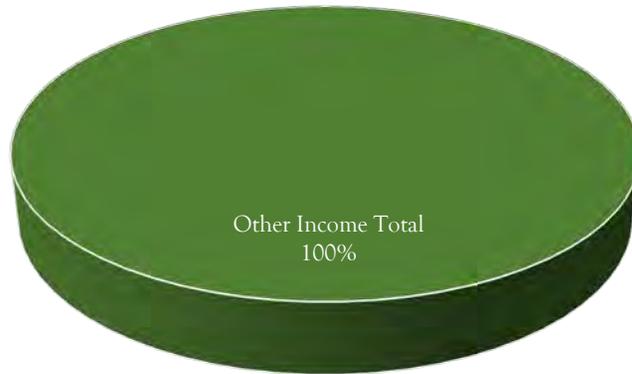
FY2023 Environmental Responsibility Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$113,687	\$(28,617)	\$52,000	\$(108,655)	\$60,000	15.38%
Total	\$113,687	\$(28,617)	\$52,000	\$(108,655)	\$60,000	15.38%

FY2023 Districtwide Environmental Revenue Variances >10%

- Anticipated increase in other income from investment returns.

Environmental Responsibility Revenue Summary



FY2023 Environmental Responsibility Detail Revenue Budget

Fund# 070

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
4400	INVESTMENT INCOME	\$113,687	\$(28,617)	\$52,000	\$(108,655)	\$60,000	15.38%
	TOTAL	\$113,687	\$(28,617)	\$52,000	\$(108,655)	\$60,000	15.38%

FY2023 Environmental Responsibility Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Miscellaneous	\$222,507	\$51,000	\$ -	\$ -	\$ -	0.00%
Total	\$222,507	\$51,000	\$ -	\$ -	\$ -	0.00%

FY2023 Districtwide Environmental Expenditure Variances >10%

- N/A

FY2023 Environmental Responsibility Detail Expenditure Budget

Fund# 070

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9300	TRANSFERS OUT	\$222,507	\$51,000	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$222,507	\$51,000	\$ -	\$ -	\$ -	0.00%

Districtwide Environmental

The Districtwide Environmental Fund is a special, non-tax, revenue fund established to pay costs associated with environmental requirements at any of the District’s inactive landfill sites or any other property presently owned or acquired in the future. The funds are available for transfer to the General Fund to subsidize the annual tax levy and fund capital projects, infrastructure, and other expenditures. Investment income and transfers from other funds support the replenishment and continuation of this fund.

Planning and budgeted outlays are managed by the Engineering and Environmental Services department. A significant amount of the funding from the Districtwide Environmental fund supports strategic initiatives, infrastructure, and capital improvement projects, all of which are supported by Engineering and Environmental Services and the project management teams of the District.

Department Goals & Objectives

1. Evaluate, design, and execute planned improvements throughout the District that improve the health, safety, and beautification of the Forest Preserve properties and sites.
Strategic Plan Goal 2 and 4, Master Plan Goal 3 and 4

2. Demonstrate the District as a leader within the landfill industry through efficient operations and site improvements while incorporating “green” technologies.
Strategic Plan Goal 1 and 2, Master Plan Goal 4 and 6

Performance Measures

Ensure that landfill gas and leachate collection systems at District-controlled sites are performing such that no degradation of conditions is observed

Perform landfill gas and leachate collection system monitoring at District-controlled sites consistent with target schedule

Evaluate fund sustainability, analyze current fiscal year projects, and identify future initiatives annually.

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100%	100%	100%	100%
75%	80%	80%	80%
3	N/A	N/A	3

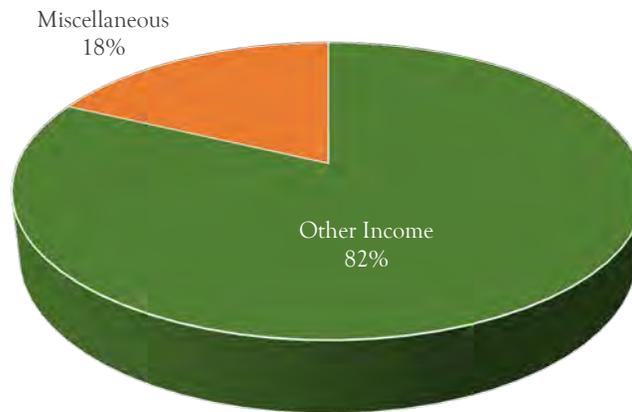
FY2023 Districtwide Environmental Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$4,169,696	\$(890,843)	\$1,518,000	\$(5,905,965)	\$1,600,000	5.40%
Miscellaneous	222,507	929,967	-	3,893,391	350,000	100.00%
Total	\$4,392,203	\$39,124	\$1,518,000	\$(2,012,574)	\$1,950,000	28.46%

FY2023 Districtwide Environmental Revenue Variances >10%

- Transfer from other fund per District ordinance to support operations.

Districtwide Environmental Revenue Summary



FY2023 Districtwide Environmental Detail Revenue Budget

Fund# 075

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$4,169,696	\$(890,843)	\$1,518,000	\$(5,905,965)	\$1,600,000	5.40%
6400	TRANSFERS IN	222,507	929,967	-	3,893,391	350,000	100.00%
	TOTAL	\$4,392,203	\$39,124	\$1,518,000	\$(2,012,574)	\$1,950,000	28.46%

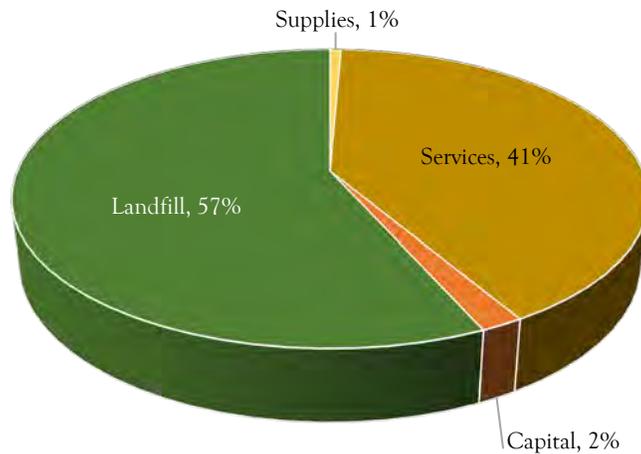
FY2023 Districtwide Environmental Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Supplies	\$28,578	\$31,392	\$61,570	\$35,200	\$36,470	-40.77%
Services	984,585	1,026,313	1,515,850	1,324,600	2,202,812	45.32%
Capital	71,007	1,685,850	2,805,000	1,700,000	100,000	-96.43%
Landfill	292,059	34,947	2,580,000	560,000	3,060,000	18.60%
Miscellaneous	1,709,410	5,200,000	4,013,000	6,728,596	10,752,032	167.93%
Total	\$3,085,639	\$7,978,502	\$10,975,420	\$10,348,396	\$16,151,314	47.15%

FY2023 Districtwide Environmental Expenditure Variances >10%

- Supplies are anticipated to decrease due to the one-time purchase of the Trimble R12 GPS unit cost-share with Operational Natural Resources in 2022 and reducing costs in maintenance supplies.
- Services are anticipated to increase due to the increase in districtwide structural & grounds repair & maintenance services.
- Capital is anticipated to decrease due to moving the 2022 St. James Farm Phase two main farm drainage improvements.
- Landfill is anticipated to increase due to increasing the budget for Blackwell new gas & leachate improvement construction

Districtwide Environmental Expenditure Summary



FY2023 Districtwide Environmental Detail Expenditure Budget

Fund# 075

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
2100	OFFICE SUPPLIES	\$ -	\$129	\$ -	\$ -	\$ -	0.00%
2200	OPERATING SUPPLIES	548	876	2,430	3,000	2,430	0.00%
2400	EQUIPMENT PARTS	675	145	2,500	1,000	2,000	-20.00%
2500	GROUNDS MAINT SUPPLIES	20,606	16,114	36,800	13,000	22,800	-38.04%
2600	BLDG & OTHER MAINT SUPPLIES	630	-	1,000	200	3,000	200.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	6,119	14,128	18,840	18,000	6,240	-66.88%
3100	PROFESSIONAL SERVICES	252,192	468,175	758,000	600,000	603,000	-20.45%
3105	LEGAL	12,984	18,708	14,000	14,000	16,000	14.29%
3300	INSURANCE SERVICES & PREMIUMS	100	-	100	100	-	-100.00%
3400	UTILITIES	34,713	30,888	40,000	40,000	63,562	58.91%
3500	RENTS & LEASES	1,062	1,778	7,600	500	7,000	-7.89%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	176,771	293,893	367,000	200,000	1,026,000	179.56%
3800	EQUIP REPAIR & MAINT SERVICES	14,009	14,281	24,000	20,000	24,000	0.00%
3900	OTHER SERVICES & CHARGES	492,754	198,590	305,150	450,000	463,250	51.81%
4100	LAND	71,007	1,685,850	2,805,000	1,700,000	100,000	-96.43%
8021	LEACHATE & GROUNDWATER SYSTEMS-BLACKWELL	-	-	2,500,000	500,000	3,000,000	20.00%
8491	GROUNDWATER MONITORING WELLS - MLN	58,769	-	25,000	5,000	-	-100.00%
8493	OTHER LANDFILL IMPROVEMENTS - MLN	233,290	34,947	55,000	55,000	60,000	9.09%
9300	TRANSFERS OUT	1,709,410	5,200,000	4,013,000	6,728,596	10,752,032	167.93%
	TOTAL	\$3,085,639	\$7,978,502	\$10,975,420	\$10,348,396	\$16,151,314	47.15%

Mallard Lake Landfill

The Mallard Lake Landfill Fund was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements, restorations, and environmental-type expenditures for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund is created under the Downstate Forest Preserve Act, 70 ILCS 805/18.6a.

All landfill funds are managed by the Engineering and Environmental Services department to maintain the District’s regulatory obligations, compliance, capital projects, infrastructure, and other outlays of resources related to the landfill property.

Department Goals & Objectives

1. Demonstrate the District as a leader within the landfill industry through efficient operations and site improvements while incorporating “green” technologies.
Strategic Plan Goal 1 and 2, Master Plan Goal 1 and 4
2. Oversee the landfill to meet the appropriate regulatory standards, in collaboration with the associated waste management group, to ensure the post closure and site plans are being implemented and completed.
Strategic Plan Goal 2 and 4, Master Plan Goal 1 and 3

Performance Measures

Perform weekly inspection and data gathering March - November
 Meet with Browning-Ferris Industries (BFI)/Republic representatives annually to discuss landfill status and planning
 Comply with Landfill and impacted Sites Vegetation Management Plan

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
27	27	27	27
4	N/A	N/A	4
100%	100%	100%	100%

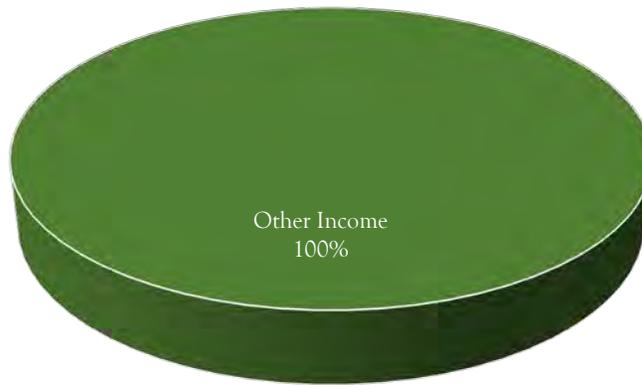
FY2022 Mallard Lake Landfill Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$6,176,676	\$(1,464,615)	\$2,099,000	\$(8,605,465)	\$2,200,000	4.81%
Total	\$6,176,676	\$(1,464,615)	\$2,099,000	\$(8,605,465)	\$2,200,000	4.81%

FY2023 Mallard Lake Landfill Revenue Variances >10%

- Not applicable

Mallard Lake Landfill Revenue Summary



FY2023 Mallard Lake Landfill Detail Revenue Budget

Fund# 080

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$6,176,676	\$(1,464,615)	\$2,099,000	\$(8,605,465)	\$2,200,000	4.81%
	TOTAL	\$6,176,676	\$(1,464,615)	\$2,099,000	\$(8,605,465)	\$2,200,000	4.81%

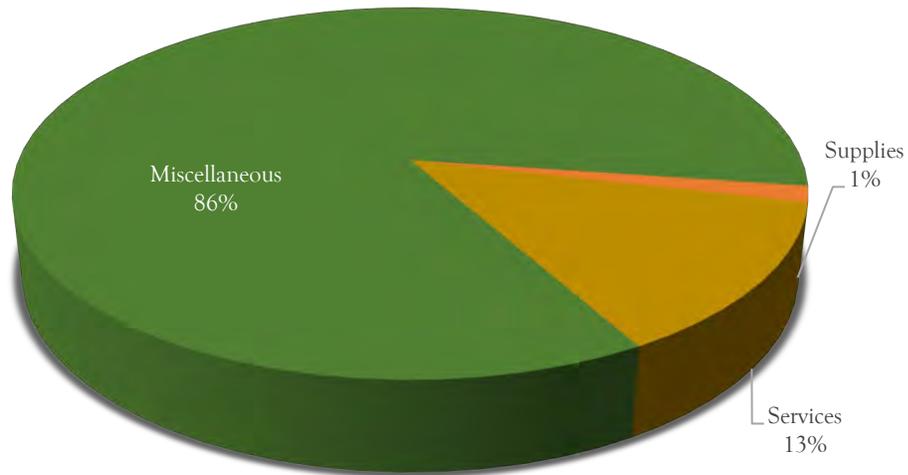
FY2022 Mallard Lake Landfill Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Supplies	\$ -	\$ -	\$32,200	\$600	\$32,200	0.00%
Services	64,269	46,981	335,000	105,000	310,000	-7.46%
Miscellaneous	-	1,000,000	1,000,000	1,000,000	2,000,000	100.00%
Total	\$64,269	\$1,046,981	\$1,367,200	\$1,105,600	\$2,342,200	71.31%

FY2023 Mallard Lake Landfill Expenditure Variances >10%

- Increase transfer to fund Master Plan projects and District initiatives in other funds

Mallard Lake Landfill Expenditure Summary



FY2023 Mallard Lake Landfill Detail Expenditure Budget

Fund# 080

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
2500	GROUNDS MAINT SUPPLIES	\$ -	\$ -	\$31,000	\$ -	\$31,000	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,200	600	1,200	0.00%
3100	PROFESSIONAL SERVICES	19	-	40,000	15,000	30,000	-25.00%
3105	LEGAL	1,518	-	10,000	10,000	30,000	200.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	62,732	46,981	285,000	80,000	250,000	-12.28%
9300	TRANSFERS OUT	-	1,000,000	1,000,000	1,000,000	2,000,000	100.00%
	TOTAL	\$64,269	\$1,046,981	\$1,367,200	\$1,105,600	\$2,342,200	71.31%

Mallard Lake Non-Landfill

The Mallard Lake Preserve Non-Landfill Improvement Fund is used to account for a special non-tax revenue established in accordance with the consent order for Case 90MR549. Expenditures are restricted to non-landfill improvements such as landscaping, restoration, development of natural amenities and improvements at the Mallard Lake Preserve. This fund is managed by the Engineering and Environmental Services Department in the same manner as other District landfill funds.

The Mallard Lake Non-Landfill Expense Fund is included for historical purposes only. There are no goals, objectives, performance measures, or expenditures budgeted for the fund in FY 2023. The fund balance is anticipated to have investment earnings as outlined below.

FY2023 Mallard Lake Non-Landfill Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$14,169	\$(407)	\$10,000	\$ -	\$12,000	20.00%
Total	\$14,169	\$(407)	\$10,000	\$ -	\$12,000	20.00%

FY2023 Mallard Lake Non-Landfill Revenue Variances >10%

- Anticipated increase in other income from investment earnings.

Mallard Lake Non-Landfill Revenue Summary



FY2023 Mallard Lake Non-Landfill Detail Revenue Budget

Fund# 081

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$14,169	\$(407)	\$10,000	\$ -	\$12,000	20.00%
	TOTAL	\$14,169	\$(407)	\$10,000	\$ -	\$12,000	20.00%

Greene Valley Landfill

The Greene Valley Landfill Fund was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements, restorations, and environmental-type expenditures for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund is created under the Downstate Forest Preserve Act, 70 ILCS 805/18.6a.

All landfill funds are managed by the Engineering and Environmental Services department to maintain the District’s regulatory obligations, compliance, capital projects, infrastructure, and other outlays of resources related to the landfill property.

Department Goals & Objectives

1. Demonstrate the District as a leader within the landfill industry through efficient operations and site improvements while incorporating “green” technologies.
Strategic Plan Goal 1 and 2, Master Plan Goal 1 and 4

2. Oversee the landfill to meet the appropriate regulatory standards, in collaboration with the associated waste management group, to ensure the post closure and site plans are being implemented and completed.
Strategic Plan Goal 2 and 4, Master Plan Goal 1 and 3

Performance Measures

Perform weekly inspection and data gathering March - November

Meet with Waste Management representatives annually to discuss landfill status and planning

Comply with Landfill and impacted Sites Vegetation Management Plan

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
27	27	9	27
4	N/A	N/A	4
100%	100%	100%	100%

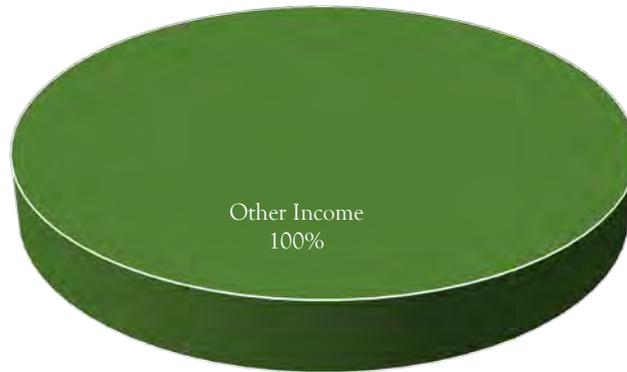
FY2023 Greene Valley Landfill Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$5,364,193	\$(1,279,204)	\$1,973,000	\$(7,470,570)	\$2,050,000	3.90%
Total	\$5,364,193	\$(1,279,204)	\$1,973,000	\$(7,470,570)	\$2,050,000	3.90%

FY2023 Greene Valley Landfill Revenue Variances >10%

- Not applicable

Greene Valley Landfill Revenue Summary



FY2023 Greene Valley Landfill Detail Revenue Budget

Fund# 085

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$5,364,193	\$(1,279,204)	\$1,973,000	\$(7,470,570)	\$2,050,000	3.90%
	TOTAL	\$5,364,193	\$(1,279,204)	\$1,973,000	\$(7,470,570)	\$2,050,000	3.90%

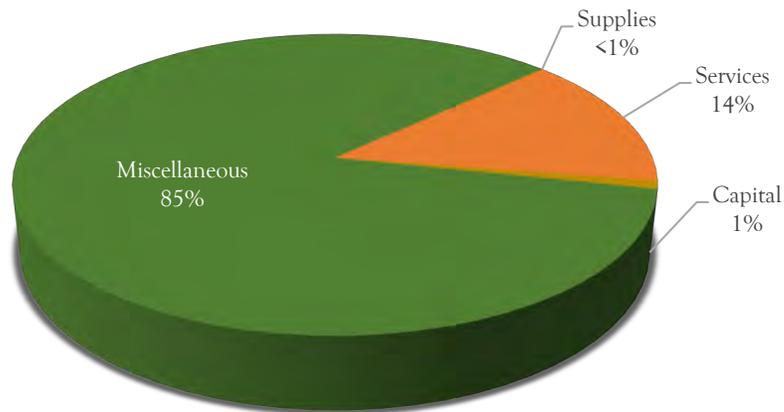
FY2023 Greene Valley Landfill Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Supplies	\$537	\$ -	\$1,200	\$500	\$1,200	0.00%
Services	73,005	102,412	483,800	285,000	338,800	-29.97%
Capital	657	-	20,000	5,000	20,000	0.00%
Miscellaneous	-	1,000,000	1,000,000	1,000,000	2,000,000	100.00%
Total	\$74,199	\$1,102,412	\$1,505,000	\$1,290,500	\$2,360,000	56.81%

FY2023 Greene Valley Landfill Expenditure Variances >10%

- Services are anticipated to decrease due to the 2022 Greene Valley Operational Natural Resources program support building architectural services.

Greene Valley Landfill Expenditure Summary



FY2023 Greene Valley Landfill Detail Expenditure Budget

Fund# 085

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
2700	SMALL TOOLS & MINOR EQUIPMENT	\$537	\$ -	\$1,200	\$500	\$1,200	0.00%
3100	PROFESSIONAL SERVICES	-	-	171,300	130,000	36,300	-78.81%
3105	LEGAL	-	3,192	7,500	5,000	7,500	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	73,005	99,220	305,000	150,000	295,000	-3.28%
4200	OPER IMPROVEMENTS & STRUCTURES	657	-	20,000	5,000	20,000	0.00%
9300	TRANSFERS OUT	-	1,000,000	1,000,000	1,000,000	2,000,000	100.00%
	TOTAL	\$74,199	\$1,102,412	\$1,505,000	\$1,290,500	\$2,360,000	56.81%

Greene Valley Non-Landfill

The Greene Valley Preserve Non-Landfill Improvement Fund is used to account for a special non-tax revenue established in accordance with the consent order for Case 90MR549. Expenditures are restricted to non-landfill improvements such as landscaping, restoration, development of natural amenities and development of improvements at the Greene Valley Preserve. This fund is managed by the Engineering and Environmental Services Department in the same manner as other District landfill funds.

The Greene Valley Non-Landfill Expense Fund was included for historical purposes only. There are no goals, objectives, performance measures, or FY 2023 budget for the fund. Summary and Detail information for Revenues and Expenditures have been included for historical purposes.

FY2023 Greene Valley Non-Landfill Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$11,813	\$(279)	\$ -	\$ -	\$ -	0.00%
Miscellaneous	-	279	-	-	-	0.00%
Total	\$11,813	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Greene Valley Non-Landfill Detail Revenue Budget

Fund# 086

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$5,606	\$(279)	\$ -	\$ -	\$ -	0.00%
4505	LANDFILL GAS ROYALTIES	6,207	-	-	-	-	0.00%
6400	TRANSFERS IN	-	279	-	-	-	0.00%
	TOTAL	\$11,813	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Greene Valley Non-Landfill Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Miscellaneous	\$240,095	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$240,095	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Greene Valley Non-Landfill Detail Expenditure Budget

Fund# 086

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9300	TRANSFERS OUT	\$240,095	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$240,095	\$ -	\$ -	\$ -	\$ -	0.00%

LAND ACQUISITION FUNDS



Land Acquisition Series 1987

The 1987 Land Acquisition fund supported a general obligation that generated proceeds used for the purpose of property acquisition. The fund also serviced the general obligation principal and interest for the duration of the issuance collecting tax levy revenue to annual bond expenditures. There are no goals, objectives, performance measures, or other related data. The Land Acquisition funds below have a fund balance and/or activity in the past three fiscal years and have been included for historical purpose only.

FY2023 Land Acquisition Series 1987 Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Intergovernmental	\$24,533	\$24,533	\$ -	\$ -	\$ -	0.00%
Other Income	7,605	(343)	-	-	-	0.00%
Total	\$32,138	\$24,190	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 1987 Detail Revenue Budget

Fund# 145

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
3320	LOCAL	\$24,533	\$24,533	\$-	\$-	\$-	0.00%
4400	INVESTMENT INCOME	7,605	(343)	-	-	-	0.00%
	TOTAL	\$32,138	\$24,190	\$-	\$-	\$-	0.00%

Land Acquisition Series 1997

The 1997 Land Acquisition fund supported a general obligation that generated proceeds used for the purpose of property acquisition. The fund also serviced the general obligation principal and interest for the duration of the issuance collecting tax levy revenue to annual bond expenditures. There are no goals, objectives, performance measures, or other related data. The Land Acquisition funds below have a fund balance and/or activity in the past three fiscal years and have been included for historical purpose only.

FY2023 Land Acquisition Series 1997 Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$33,888	\$(2,404)	\$ -	\$ -	\$ -	0.00%
Total	\$33,888	\$(2,404)	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 1997 Detail Revenue Budget

Fund# 147

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$33,888	\$(2,404)	\$-	\$-	\$-	0.00%
	TOTAL	\$33,888	\$(2,404)	\$-	\$-	\$-	0.00%

Land Acquisition Series 2007

The 2007 Land Acquisition fund supported a general obligation that generated proceeds used for the purpose of property acquisition. The fund also serviced the general obligation principal and interest for the duration of the issuance collecting tax levy revenue to annual bond expenditures. There are no goals, objectives, performance measures, or other related data. The Land Acquisition funds have a fund balance and/or activity in the past three fiscal years and have been included for historical purpose only.

FY2023 Land Acquisition Series 2007 Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$69,569	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$69,569	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 2007 Detail Revenue Budget

Fund# 140

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$69,569	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$69,569	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 2007 Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Capital	\$223,100	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	4,748,705	-	-	-	-	0.00%
Total	\$4,971,805	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 2007 Detail Expenditure Budget

Fund# 140

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
4100	LAND	\$223,100	\$ -	\$ -	\$ -	\$ -	0.00%
9300	TRANSFERS OUT	4,748,705	-	-	-	-	0.00%
	TOTAL	\$4,971,805	\$ -	\$ -	\$ -	\$ -	0.00%

Land Acquisition Series 2008

The 2008 Land Acquisition fund supported a general obligation that generated proceeds used for the purpose of property acquisition. The fund also serviced the general obligation principal and interest for the duration of the issuance collecting tax levy revenue to annual bond expenditures. There are no goals, objectives, performance measures, or other related data. The Land Acquisition funds have a fund balance and/or activity in the past three fiscal years and have been included for historical purposes only.

FY2023 Land Acquisition Series 2008 Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$67,006	\$(370)	\$ -	\$ -	\$ -	0.00%
Total	\$67,006	\$(370)	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 2008 Detail Revenue Budget

Fund# 142

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
4400	INVESTMENT INCOME	\$67,006	\$(370)	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$67,006	\$(370)	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 2008 Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Capital	\$52,601	\$ -	\$ -	\$ -	\$ -	0.00%
Recreational Improvements	17,840	11,860	-	-	-	0.00%
Miscellaneous	3,960,292	-	-	-	-	0.00%
Total	\$4,030,733	\$11,860	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 2008 Detail Expenditure Budget

Fund# 142

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
4100	LAND	\$21,721	\$ -	\$ -	\$ -	\$ -	0.00%
4101	PROPERTY PURCHASES	21,234	-	-	-	-	0.00%
4102	LEGAL	9,646	-	-	-	-	0.00%
5201	STRUCTURES - MCDOWELL GROVE	17,840	11,860	-	-	-	0.00%
9300	TRANSFERS OUT	3,960,292	-	-	-	-	0.00%
	TOTAL	\$4,030,733	\$11,860	\$ -	\$ -	\$ -	0.00%

Land Acquisition Series 2012

The 2012 Land Acquisition fund supported a general obligation that generated proceeds used for the purpose of property acquisition. The fund also serviced the general obligation principal and interest for the duration of the issuance collecting tax levy revenue to annual bond expenditures. There are no goals, objectives, performance measures, or other related data. The Land Acquisition funds below have a fund balance and/or activity in the past three fiscal years and have been included for historical purposes only.

FY2023 Land Acquisition Series 2012 Expenditure Budget Summary

Expenditure Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Miscellaneous	\$4,023	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$4,023	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Land Acquisition Series 2012 Detail Expenditure Budget

Fund# 150

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9300	TRANSFERS OUT	\$4,023	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$4,023	\$ -	\$ -	\$ -	\$ -	0.00%

ENDOWMENT FUND



Endowment

The Endowment Fund exists to enable receiving funds for which a specific purpose has been designated. Revenues must be non-tax donations from private sources. Revenues have included annual distributions for St. James Farm and American Water’s annual easement payment. These funds are an additional resource the District can use, within the guidelines of the restrictions to support eligible expenditures as the District sees fit and funds are available.

Department Goals & Objectives

1. Plan, manage, and evaluate eligible uses of endowment funding annually.

Strategic Plan Goal 2, Master Plan Goal 6

Performance Measures

% all expenditures comply with endowment restrictions and purpose.

Benchmark	2021 Actual	2022 Est Actual	2023 Budget
100%	100%	100%	100%

FY2023 Endowment Revenue Budget Summary

Revenue Summary	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
Other Income	\$434,807	\$584,449	\$379,000	\$554,937	\$382,000	0.79%
Total	\$434,807	\$584,449	\$379,000	\$554,937	\$382,000	0.79%

FY2023 Endowment Revenue Variances >10%

- Anticipated increase in other income investment returns

Endowment Revenue Summary



FY2023 Endowment Detail Revenue Budget

Fund# 152

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY 22
4400	INVESTMENT INCOME	\$64,021	\$(8,761)	\$29,000	\$-	\$32,000	10.34%
4850	PRIVATE SECTOR SUPPORT	370,245	577,705	350,000	417,021	350,000	0.00%
4900	OTHER NONTAXABLE	541	15,505	-	137,916	-	0.00%
	TOTAL	\$434,807	\$584,449	\$379,000	\$554,937	\$382,000	0.79%

FY2023 Endowment Expenditure Budget Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
Miscellaneous	\$ -	\$1,024,492	\$350,000	\$350,000	\$350,000	0.00%
Total	\$ -	\$1,024,492	\$350,000	\$350,000	\$350,000	0.00%

FY2023 Endowment Expenditure Variances >10%

- Support to St. James Farm

Endowment Expenditure Summary



FY2023 Endowment Detail Expenditure Budget

Fund# 152

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23 - FY22
9300	TRANSFERS OUT	\$ -	\$1,024,492	\$350,000	\$350,000	\$350,000	0.00%
	TOTAL	\$ -	\$1,024,492	\$350,000	\$350,000	\$350,000	0.00%

APPENDIX A:
Forest Preserve District of DuPage County
STRATEGIC PLAN





STRATEGIC PLAN 2014

Executive Summary





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Strategic Plan 2014

Executive Summary

October 14, 2014

1. Introduction

In February of 2014 the Forest Preserve District of DuPage County (“the District”) launched its first strategic planning process in 100 years. The strategic planning process was aimed at identifying and addressing organizational development issues to support its sustainability and long term mission-related goals. The anticipated outcome of this strategic planning process was the development of a comprehensive, strategic framework setting the District’s direction and providing guidance for its evolution over the next three years. To aid in this process, the District enlisted the support of Davidoff Communications, a Chicago-based national Mission-Driven™ Strategy and Marketing firm. The process was led by Lynette Morris, Director of Client Services & Strategy, with support from John Davidoff, CEO and Founder, Davidoff Communications. Statistically valid public research, including an opt-in online survey, an online survey conducted with a market research panel and a county-wide random digit dial phone survey was designed, implemented and analyzed by Carol White, Principal, CBWhite. CBWhite is a Chicago-based market research firm that was subcontracted by Davidoff Communications.

A four-member strategic planning committee comprised of senior staff to provide additional support throughout the strategic planning process. The strategic planning committee was engaged at different points in the process leading up to, including and following the strategic planning retreat held on August 14, 2014, to provide input and perspective on research questions and direction; stakeholder interviews; retreat structure; vision, mission, principles and organizational goals; and strategic priorities and action steps.

Board of Commissioners

President D. “Dewey” Pierotti Jr.

Commissioner Marsha Murphy – District 1

Commissioner Joseph Cantore – District 2

Commissioner Linda Painter – District 3

Commissioner Tim Whelan – District 4

Commissioner Mary Lou Wehrli – District 5

Commissioners Shannon Burns/Al Murphy – District 6

Strategic Planning Committee

Susan Olafson, Director, Office of Communications and Marketing

Jack Hogan, Director, Office of Finance

Andrea Hoyt, Director, Office of Planning

Joe Potenza, Director, Office of Technology

The Board of Commissioners for the District was also engaged at strategic points throughout the process to keep them informed of progress and to ensure that its perspective was included in the project planning, implementation and strategic plan development.

Strategic Planning Process

Davidoff Communications led the District through its *Mission-Driven Strategic Planning* process, which is a comprehensive process designed to engage the organization’s various stakeholders in a dialogue about the direction of the organization. Mission-driven strategic planning is based on articulating a data-driven assessment of the current state of an organization, defining the ideal state using vision, purpose and

values, and creating a strategy and pathways to get from current to ideal state.

The process was divided into the following phases:

1. **Discovery:** During this phase, Davidoff conducted a kick-off meeting with the strategic planning committee and department directors, in addition to a review of existing programs/services, marketing, business and financial documents, to better understand the current state of the District.
2. **Market Research & Analysis:** Using a combination of one-on-one interviews and focus groups Davidoff interviewed a total of 26 internal stakeholders (comprised of representatives from leadership, rangers, visitor services, site managers, law enforcement and commissioners) and 53 external stakeholders (including representatives from the County board, DuPage area city mayors and managers, conservation groups, park districts, school superintendents, and local business). Davidoff also facilitated a community dialogue in each of the six districts in DuPage County. These community dialogues were open to the public and promoted through a variety of District marketing channels. A total of 93 residents of DuPage County participated in the community dialogues. Additionally, a quantitative survey was fielded to gather statistically valid data from the general public regarding their perceptions of the District. The quantitative survey was conducted in two phases: a general population survey targeting randomly selected residents of DuPage County and an online opt-in survey that was posted on the District website and promoted heavily through a variety of channels. A paper copy of the opt-in survey was also made available to the public, in both English and Spanish. Over 2,000 responses were tallied from the opt-in survey. The general population survey consisted of a sample size of 800 residents, gathered via an online market panel (n=400) and a random digit dial telephone survey (n=400, cell phone and landline). The general population study was conducted in such a way that demographics of respondents matched DuPage County demographics. Finally, Davidoff researched five peer organizations and conducted additional secondary research to ascertain industry best practices that may inform the direction of the District going forward. The research from this phase was summarized, analyzed and presented to the steering committee as part of the retreat design phase.
3. **Commissioner Debrief:** In a series of two sessions, Davidoff presented an executive summary of the research that was presented to the strategic planning committee and engaged the Commissioners in a dialogue regarding their perspective on the District's mission, vision and strategic directions, as well as strengths, weaknesses, opportunities and threats to consider as the District plans for its future.
4. **Retreat Design & Facilitation:** Working with the strategic planning committee, Davidoff designed and facilitated a one-day staff strategic planning retreat engaging 60+ staff representing a cross-section of the organization in dialogue about the District's vision, mission, guiding principles, organizational goals and strategic priorities within each goal areas. A complete list of staff retreat participants is included in the appendix.
5. **Strategic Plan Development:** Following the strategic planning retreat, Davidoff developed a draft of the strategic plan framework to review with the strategic planning committee in two follow-up meetings during which the vision, mission, principles and goals were further refined. The draft of the strategic plan framework was then presented to the Board of Commissioners for review and approval in a series of two meetings on September 16th and 23rd. Feedback from the strategic planning committee and Commissioners was integrated into the strategic plan framework, which formed the foundation of the strategic plan. A draft of the strategic plan was reviewed with the strategic planning committee on October 15, 2014. The strategic planning committee then partnered with key staff to provide feedback and additional direction on milestone timing. A revised draft of the plan was developed and presented to the Board of Commissioners on November 18, 2014. Input from the Board will be integrated into the final version of the strategic plan, which will be delivered by December 1, 2014.

2. Vision, Mission & Purpose

Vision

The vision of an organization is tied to its mission and purpose and reflects long-term outcomes the organization is invested in achieving. A vision statement should be a concise and compelling ideal state towards which the organization can orient. It should articulate an ideal state of the organization and the communities the organization serves that is ambitious, yet attainable in long term.

Vision Statement

The Forest Preserve District of DuPage County is a nationally recognized conservation agency that envisions a community in which all citizens share a connection with nature and an appreciation for cultural history.

Mission

The mission of an organization describes why it exists and what it does to achieve its vision. It should be unique to that particular organization and written in a way that is clear, concise and easy to communicate to others. Along with the vision, the mission statement guides an organization's actions and decisions. The current mission of the District is mandated by the Illinois Downstate Forest Preserve Act. It has guided the organization successfully through its first 100 years and will continue to guide the District going forward.

Mission Statement

(Mandated by the Illinois Downstate Forest Preserve Act)

The mission of the Forest Preserve District of DuPage County is "to acquire and hold lands containing forests, prairies, wetlands, and associated plant communities or lands capable of being restored to such natural conditions for the purpose of protecting and preserving the flora, fauna and scenic beauty for the education, pleasure and recreation of its citizens."

Purpose Statement

The purpose of the Forest Preserve District of DuPage County is to acquire, preserve, protect and restore the natural resources in DuPage County while providing opportunities for people to connect with nature.

3. Guiding Principles



Guiding principles are precepts that guide an organization’s decisions and actions. They establish the fundamental norms, rules, or ethics that represent what is desirable (values) and affirmative for the organization and help determine the rightfulness or wrongfulness of decisions and actions. Principles are more explicit than values, and are meant to govern actions.

Guiding Principles

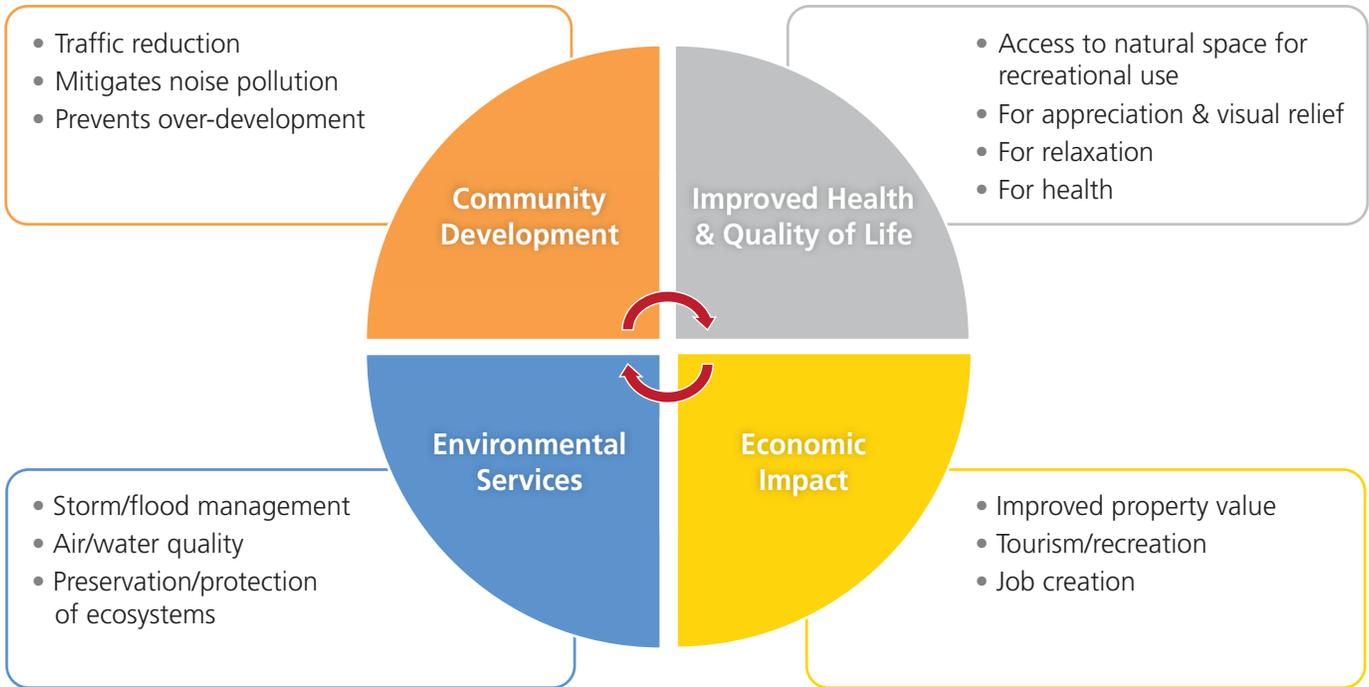
The Forest Preserve District is committed to the following principles that guide its actions and decisions:

- **Stewardship:** The District serves as a responsible steward of the financial, and natural resources that have been entrusted to it by the citizens of DuPage County. We adhere to the principle of excellence in all we do and our actions are guided by a basic respect for nature, one another and the communities we serve.
- **Sustainability:** The District values sustainability from an organizational and environmental perspective. To ensure its long-term ability to continue its mission, the District is guided by a commitment to financial and operational sustainability. The District is also committed to the responsible and sustainable preservation and use of the natural lands, waterways, plant and animal life under its protection for current and future generations.
- **Community Engagement:** We strive to continuously engage the communities and individuals we serve in an ongoing dialogue and partnership to improve our relationships and foster greater trust and collaboration around common goals.
- **Innovation:** As a leader in our field we seek innovative ways to integrate new technology, engage our public, respond to changing needs and advance our mission and vision.
- **Empowerment:** We will provide a supportive working environment that respects and relies upon each individual’s expertise, skills and diversity while encouraging teamwork, creativity and professional development.
- **Diversity & Inclusion:** We seek to honor and represent the growing diversity within our community in our practices, programs & services, communications and the accessibility of our preserves.

4. Benefit to DuPage County

The Forest Preserve District of DuPage County provides a variety of benefits to the citizens of DuPage County, as well as to those who come from neighboring counties and states to enjoy the District's preserves, education centers, historical sites

and recreational opportunities. In interviews with internal and external stakeholders and from community dialogues the following benefits were highlighted.



5. Organizational Goals

Strategic directions and goals outline what the Forest Preserve District of DuPage County will accomplish over the next three years. The corresponding priorities are broad plans that outline how the District will achieve its objectives. Action steps represent more specific tasks and timing associated with each strategic direction.

Through the stakeholder interviews, focus groups and feedback collected in the research phase of the strategic planning process a set of strategic directions emerged on which the District chose to focus during the strategic planning retreat. Retreat participants worked in small groups to review each strategic direction and outline related objectives, priorities, and action steps.

Overview of Organizational Goals

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
Leader/Model Organization	Sustainability	Community/Public Outreach and Engagement	Natural & Cultural Stewardship	Connecting People to Nature

Over the next three years the District will work towards accomplishing the following goals:

1. **Leader/Model Organization:** The District will be recognized as a model of organizational effectiveness and a leader in the industry.
2. **Sustainability:** The District will operate in a manner that is both financially and environmentally sustainable.
3. **Community/Public Outreach and Engagement:** The District will proactively provide and promote opportunities to engage communities, affinity groups and individuals in ongoing dialogue to foster greater collaboration, trust, accountability and alignment among the District, the public and its partners.
4. **Natural & Cultural Stewardship:** The District will continue to maintain and improve upon its legacy as responsible stewards of DuPage County's natural and cultural resources, through effective resource management, responsible and strategic acquisition, proactive maintenance and appropriate allocation of financial and human resources.
5. **Connecting People to Nature:** The District will actively engage people of all ages, backgrounds, and walks of life in opportunities to connect with nature in order to improve the quality of life and health in DuPage County, and foster a lifelong appreciation of nature among its citizens

Detail: Strategic Priorities, and Milestone Action Steps

Goal 1: Leadership

The District will be recognized as a model of organizational effectiveness and a leader in its field.

In order to do this the District will:

Priority 1

Invest in Technology: Invest in technology to improve its internal efficiency, enhance its ability to communicate with and serve citizens, increase accessibility and equip District personnel with the tools they need to effectively manage and maintain preserves as a benefit for all DuPage County.

- Year 1**
- A. Conduct an annual reassessment of internal and external technology needs and prioritize need based on mission.
 - B. Implement technological advancements related to district objectives while being cost effective and efficient.
 - C. Identify opportunities where technology can have a positive impact to our citizens.

Year 2 Develop management tools related to reporting, forecasting and measuring information.

Year 3 Create a culture of service excellence with measurable outcomes for performance and efficiency.

Priority 2

Improve Governance Systems: Develop better systems for orienting new Commissioners to the mission, vision and values of the District; transferring knowledge prior to Board and organizational leadership succession; facilitating greater communication and alignment

between Board and staff, among Board members and between Board and external stakeholders; and providing ongoing training and Board development.

- Year 1**
- A. Develop a formal program to better orient Commissioners about the District and its functions.
 - B. Facilitate leadership training opportunities for commissioners and key staff.
 - C. Develop an internal communications plan to ensure important initiatives are effectively communicated to commissioners and external stakeholders.
 - D. Launch a platform by which commissioners are effectively debriefed on key issues and topics.
 - E. Develop an internal leadership succession plan to ensure information is efficiently and effectively shared.
 - F. Establish and execute a media training program for Commissioners and key staff.

Year 2 Coordinate a board retreat to talk about key District issues and communicate with staff the future direction of the agency.

Year 3 Coordinate annual board retreats to talk about key District issues and agency direction.

Priority 3

Promote Innovation & Thought Leadership:

Articulate and proactively seek opportunities in key

areas in which the District can position itself as an innovator and thought leader among environmental and conservation organizations.

- Year 1**
- A. Solicit ideas from staff to help identify areas in which the District can claim leadership and subject matter expertise that supports its vision, mission, purpose and values.
 - B. Identify and train appropriate District personnel to represent the District's thought leadership in key areas.
 - C. Build a content library of thought leadership pieces: e.g. public speaking opportunities, white papers, opinion pieces, position papers, etc.
 - D. Develop an editorial calendar for media relations and article placement related to thought leadership areas.

- Year 2**
- A. Actively solicit and provide information to the media and others requiring industry expertise in thought leadership areas.
 - B. Encourage and support innovation within the organization that improves the District's ability to accomplish its mission.
 - C. Plan community seminars and/or conferences to draw together thought-leader expertise to showcase real-world applications of best practices.

- Year 3**
- A. Challenge staff to continue to embrace new methodologies to reach new audiences and communicate expertise.
 - B. Schedule, coordinate and implement community seminars and conferences. Invite local regional leaders and agencies to present and participate.

Priority 4

Create a Culture of Collaboration: Create an organizational culture in which District values are actively promoted, along with communication, respect, open-mindedness and collaboration.

- Year 1**
- A. Improve the relationship between board and staff by creating opportunities for communication, interaction and understanding.
 - B. Build a platform and process to improve communication and an exchange of ideas between field staff and management to foster greater philosophical alignment, empowerment and coordination.
 - C. Develop a method by which to ensure all staff commits and participates in the District's Centennial celebration.

- Year 2**
- A. Develop a system for cross-departmental collaboration, integrated planning, budgeting, and information sharing. (This would include the design and implementation of a process for creating integrated department work plans shared throughout the District. It would also include interdepartmental committees to facilitate communication and collaboration around District-wide projects.)

- Year 3**
- A. Establish District standards and expectations for quality of work, improved operations, evaluation of program procedures and processes, implementation of new practices, and training programs for employees.
 - B. Update District policies and gain by Board of Commissioners approval.

Priority 5

Invest in Staff Training and Professional Development: Implement a professional development and training program for staff at different levels throughout the organization to foster a culture of empowerment and innovation.

- Year 1**
- A. Develop a policy for continuing education relating to professional capacity (i.e. advanced training in environmental sciences, business & administration, leadership, etc.)
 - B. Design a professional development program to provide a clear pathway for career advancement within the District and chosen fields. The pathways will focus on team leadership, departmental leadership and organizational leadership roles.
 - C. Ensure directors research and support professional development for departmental staff and are able to articulate expectations for staff to advance within the organization.

- Year 2**
- Identify and design on-going training for staff and leadership in critical areas

- Year 3**
- A. Develop a mentor program by which rising star employees can be encouraged and supported in their professional development endeavors at the District.
 - B. Develop an orientation program and seminar series for entry-level and/or seasonal employees to "show the ladder" for career succession at the District.

Goal 2: Sustainability

The District will operate in a manner that is both financially and environmentally sustainable.

In order to accomplish this the District will:

Priority 1

Engage in organization-wide financial planning:

Focused on ensuring sustainable funding, prioritizing current activities, and finding other areas of funding.

- Year 1**
- A. Identify and recommend needed financial policy changes that improve the District's ability to function effectively and efficiently.
 - B. Create a formal operations and financial management strategy that prioritizes District activities and aligns with the District's vision, mission and purpose.
 - C. Develop a training program to provide a financial overview to staff, commissioners and interested others to ensure a better understanding of the District's financial dynamics.
 - D. Evaluate, recommend and execute a method by which the District consistently assesses fees.
 - E. Develop a fundraising plan for the District.
 - F. Educate District administration about philanthropic opportunities.
- Year 2**
- A. Develop and execute a long-range financial plan that aligns with the District's vision, mission, and purpose.
 - B. Identify and recommend financial policy changes.
- Year 3**
- Develop a plan to better engage staff in financial planning process.

Priority 2

Re-engineer and re-focus the organization (across the agency and by department) to align with the goals & priorities of the strategic plan to support sustainability.

- Year 1**
- A. Engage staff in identifying areas where the District could function and operate in a more efficient manner. (completed)
 - B. Engage the services of a reorganization consultant to analyze operations and identify efficiencies. (completed)
 - C. Develop and execute a District-wide reorganization plan.
- Year 2**
- A. Evaluate the intended and unintended outcomes of the reorganization plan and make recommendations to fill gaps.

- B. Develop a platform by which to effectively communicate District principles to all employees.

- Year 3**
- A. Work to develop a platform and/or program to formally engage staff in evaluating District operations and further identify additional efficiencies.

Priority 3

Engage in ongoing, collaborative, organization-wide assessment and planning:

- Year 1**
- A. Initiate the District-wide master planning process.
 - B. Require all department heads to create annual department work plans with goals that align with the District's strategic plan along with measurable objectives.
 - C. Develop a platform by which department work plans are shared with other staff and commissioners.
 - D. Routinely evaluate and update District-wide policies and practices.
- Year 2**
- A. Execute the District-wide master plan.
 - B. Develop an agency-wide system to communicate organizational direction.
- Year 3**
- A. Require all departments to establish key metrics to share and report project status on a monthly basis.
 - B. Develop a monthly financial statement to help department heads identify budgetary standing.
 - C. Develop a system to evaluate District success against strategic, master, and financial plans.
 - D. Begin the process of reviewing and creating an enhanced strategic plan.

Priority 4

Exceed standards for reducing the District's environmental footprint, energy efficiency and waste management.

- Year 1**
- A. Identify major capital expenses not contained in the ARCADIS Report.
 - B. Identify deficiencies in the District's landfill operating agreements.
 - C. Determine need/begin design of river bank stabilization adjacent to the Mallard North Landfill.

- D. Assess the District’s current “green” technology practices as it relates to the District’s carbon footprint.
 - E. Conduct an asset evaluation towards the District’s carbon footprint.
- Year 2**
- A. Evaluate the District’s “green” technology practices to demonstrate a carbon footprint reduction.
 - B. Recommend improvements to the District’s assets for carbon footprint reduction.
 - C. Complete needs assessment/design of river bank adjacent to Mallard North Landfill and submit for permitting to U.S. ACE and DPC. (2-6 year process)
 - D. Recommend changes to landfill operating agreements and potential additional District expenses associated with these changes.
 - E. Begin permitting process for any major capital landfill projects identified in Year

- Year 3** A. Continue permitting/implementation of any major capital projects identified in Year 1
- B. Continue permitting/implementation of river bank adjacent to the Mallard North Landfill.

Priority 5

Achieve a state in which all assets are revitalized, with a plan for meeting the future maintenance/infrastructure needs for each asset.

- Year 1** Continue all preventative and routine maintenance programs for all District assets.
- Year 2** Evaluate the current state of District assets and determine future needs including those of structures, cultural assets, infrastructure, vehicles and equipment.
- Year 3** A. Prioritize assets to ensure they align with the completed master and long-term financial plans.
- B. Create and implement a plan for ongoing management and evaluation of assets.

Goal 3: Community/Public Outreach and Engagement

The District will proactively provide and promote opportunities to engage communities, affinity groups and individuals in ongoing dialogue to foster greater collaboration, trust, accountability and alignment among the District, the public and its partners.

In order to do this the District will:

Priority 1

Build Strategic Partnerships: With mission-aligned municipal, corporate and academic organizations to further the District’s reach, impact and efficiency.

- Year 1** A. Evaluate the District’s portfolio of program offerings to align programs and service strategies to the District’s strategic priorities and customer/visitor needs.
- B. Build strategic partnerships with municipal, corporate and academic organizations to advance the District’s mission, support its positioning as a thought leader and community resource and explore alternative funding streams.
- C. Identify the municipal, corporate and academic organizations where the District can extend technical support and program services to expand community engagement.
- D. Build stronger connections to local and regional conservation groups to establish program partnerships that address the strategic goals of the District.

- E. Identify and work to establish more intergovernmental cost-sharing agreements with other local agencies.
- Year 2** A. Develop event sponsorship relationships with businesses.
- B. Develop programmatic and equipment support from corporations through grants and corporate work days.
- C. Identify key relationships with local, state, and national grantors, starting with existing relationships. Build a regular schedule of applying, reporting, and stewarding these granting organizations.
- D. Continue to grow the Friends of the FPDDC Ambassadors’ Circle to be a key group of engaged donors interested in supporting priority projects of the District.
- E. Cultivate and steward generous donors to the District and the Friends.
- F. Evaluate and refresh training of District volunteers to continue to provide excellent customer service to the public and respect with District staff and leadership

- G. Establish a community advisory group of DuPage residents who are also frequent preserve visitors who can participate in focus groups, and become advocates on District projects, tax levies, etc.
- Year 3**
- A. Work with local hospitals and health professionals on health initiatives to become a health and wellness resource and locations within the county.
 - B. Establish a Land Steward and Preserve Restoration Partner program taught by our naturalists and ecologists.
 - C. Participate in panels, seminars, or classes at local colleges, community colleges, and universities
 - D. Identify and grow relationships with volunteer contacts
 - E. Hold town hall meetings in each Commissioner's District annually to continue to reach out to the community on a regular basis
 - F. Grow relationships with other constituent groups such as clubs and organizations (Rotary, Jaycees, Lions, etc.) to spread our message
 - G. Utilize community advisory groups, companies, and community organizations as advocates for capital campaigns as part of the District's capital improvement plan.

Priority 2

Improve Opportunities for Public Interaction and Dialogue: Improve existing opportunities and provide innovative ways for two-way interaction and dialogue between the public and the District to improve understanding, trust and accountability

- Year 1** Develop a plan by which to engage key influencers to participate in District programs and events.
- Year 2** Balance the District's portfolio of programs and services to ensure multiple opportunities for target audience engagement.
- Year 3** Measure and evaluate target audience engagement and outcomes.

Priority 3

Proactively Provide Community Education Related to District Initiatives & Services: Focused on helping the community become better educated about the value of the District

- Year 1**
 - A. Educate the public about issues and initiatives relating to natural resource management and engage them in the services the District offers.
 - B. Continue to integrate the preservation and conservation of nature message into District programs.
 - C. Develop a plan by which the District can turn casual users of District's facilities, preserves and services into advocates of the District.
 - D. Create an interdepartmental focus group to address environmental issues that may have a long-term impact on the DuPage community and the District.
- Year 2** Improve informational exhibits at the education centers to establish consistent messaging and promotion of District initiatives and opportunities.
- Year 3** Articulate the environmental/ecosystem services the District provides to further citizens' appreciation of how the District benefits the county.

Goal 4: Natural & Cultural Stewardship

The District will continue to maintain and improve upon its legacy as responsible stewards of DuPage County's natural and cultural resources through effective resource management, responsible and strategic acquisition, proactive maintenance and appropriate allocation of financial and human resources.

In order to do this the District will:

Priority 1

Evaluate Current Assets, Infrastructure and Environmental Footprint, including an assessment of the financial impact on the agency of each natural asset, in order to effectively prioritize resource management

projects based intended use and accurately plan for long-term maintenance and management.

- Year 1**
 - A. Reassess the acquisition and disposition of land to determine what fits within the District's overriding vision, mission and purpose.
 - B. Evaluate the financial implications of the District's properties to inform the District's

- long-term plans and decision-making processes.
- Year 2** Prioritize ecosystem assets and identify and secure funding sources to ensure the creation of functional, diverse and sustainable communities.
- Year 3** Continue the management of prioritized ecosystem assets and work to secure funding sources.

Priority 2

Develop a Natural Resource Plan for the District that will identify priority initiatives, areas of focus and long-term investment, based on financial resources and intended use of natural assets.

- Year 1**
 - A. Reevaluate the current land management policy to determine if or where changes are required.
 - B. Integrate the agreed upon policy into the upcoming District-wide master plan.
- Year 2** Provide a platform to educate the board and interested others about natural resource policies and regional natural resource planning.
- Year 3** Integrate resource management, recreation development and education costs into the planning process and find efficiencies to help decrease operational costs.

Priority 3

Develop a Cultural Resource Plan for the District that will identify priority initiatives, areas of focus and long-term investment, based on financial resources and intended use of cultural and historical assets.

- Year 1** Finalize and move to have approved the policy developed by the cultural resources committee.
- Year 2** Evaluate the District’s current investment in cultural resources and assess future investment based on significance, need, viability and the mission-alignment.
- Year 3** Complete a historical asset plan that identifies internal and external funding sources, and present to the board for approval.

Priority 4

Create a Plan for Strategic Acquisition of Land in DuPage County taking into consideration financial resources

- Year 1**
 - A. Evaluate and update land acquisition policies, with particular consideration given to the current state of available land in DuPage County.
 - B. Develop a comprehensive land acquisition plan by which we will collaborate with other entities to develop ways to protect and preserve natural areas.
 - C. Re-evaluate criteria for our land acquisition program
- Year 2**
 - A. Prepare a comprehensive land acquisition plan that will enhance the connectivity of green corridors.
 - B. Develop funding strategies for the land acquisition program.
- Year 3** Finalize the comprehensive land acquisition plan. Integrate capital, natural resources and operation and maintenance costs into land acquisition decisions.

Goal 5: Connecting People to Nature

The District will actively engage people of all ages, backgrounds, and walks of life in opportunities to connect with nature, in order to improve the quality of life and health in DuPage County and foster a lifelong appreciation of nature among its citizens

In order to do this the District will:

Priority 1

Improve Access to the District and its Programs, Services and Sites: by fostering a sense of approachability, and removing barriers to accessing and enjoying the District’s resources.

- Year 1**
 - A. Upgrade to an online registration system where the public can register for all District-facilitated activities and services

(i.e. licenses, program enrollment, camping site reservations, etc.)

- B. Link the online registration system to the finance department to improve registration efficiencies and program performance tracking
- C. Continue to invest in the District’s website.
- D. Initiate the District-wide master planning process.

- Year 2**
 - A. Execute the District-wide master plan.

- B. Conduct an online survey of District website users to determine online attitude and interests.
- C. Develop a program and communication strategy by which the district begins to focus on new and underserved audiences.

- Year 3**
- A. Using online research surveys, evaluate and update website strategy to launch a possible website redesign.
 - B. Integrate Usage of Mobile /App Platforms: The creation of an app may prove useful as a communication, education and engagement tool for constituents.

Priority 2

Promote the Health Benefits of Being in Nature:

Through its marketing and communications, the District will promote the image of a health-conscious organization as well as the health benefits of an active, outdoor lifestyle.

- Year 1**
- A. Develop and execute a measurable plan to leverage health and wellness and improved quality of life messaging to drive citizen engagement with the District while also reaching new audiences.
 - B. Inventory the health-related opportunities available within the District and develop a measurable plan that helps lead employees to a healthier lifestyle.

- Year 2**
- A. Evaluate and fine-tune health and wellness messaging plan.
 - B. Evaluate and fine-tune plan to improve employee health.

- Year 3**
- A. Assess health and wellness messaging to determine success.
 - B. Assess success of plan to improve employee health.

Priority 3

Strengthen District Branding and Marketing: to better distinguish the District and its assets from other similar nonprofit or municipal organizations in support of increasing visibility, awareness and, ultimately, loyalty to the District

- Year 1**
- A. Leverage the strategic planning survey work to begin to develop a branding campaign complete with brand promise. Hire an outside research firm to fill in gaps where needed.
 - B. Develop and execute a plan that will begin to promote the District's 100-year anniversary.

- C. Develop an online content strategy that reflects a persona that resonates with the District's users while developing a plan to capture new users.
- D. Leverage traditional, social media and networking opportunities to generate increase in awareness of the District, its facilities and initiatives.
- E. Conduct research to determine satisfaction with current outreach methods.
- F. Conduct surveys to better assess the needs and preferences of underserved populations including youth/young adults and Millennials.
- G. Develop an internal communications plan that engages all staff.

- Year 2**
- A. Using survey results, re-evaluate editorial direction for e-newsletters and the Conservationist.
 - B. Proactively develop and promote programs and events to underserved and untapped audiences including youth/young adults and Millennials.
 - C. Optimize current communication channels and integrated messages used in District marketing as well as marketing for specific programs and initiatives

- Year 3**
- A. Continue to proactively expand the District's reach by promoting programs and events to seniors, special needs groups, and ethnically and culturally diverse audiences.
 - B. Create strategic marketing partnerships with affinity organizations to continue to extend the District's reach.

Priority 4

Integrate a Customer/Visitor-Service Mindset Throughout the Organization: Throughout each department the District is operating with a customer-centric mindset focused on creating a positive overall visitor experience.

- Year 1**
- A. Hire a consultant to assist in the development of a quantitative survey to help better understand customer expectations and needs.
 - B. Determine peak and low-traffic flow at District facilities. Adjust customer service and/or front desk hours of operation to provide more convenience to patrons.
 - C. Work with IT to ensure updated technology is implemented.
 - D. Provide necessary insight and support to IT to ensure e-commerce is effectively added to our purchasing and permitting processes.

- E. Provide two in-house seminars facilitated by customer-service experts to begin to outline standards and expectations for enhancing the District's customer-centric mindset.
- F. Develop a plan that standardizes customer service standards across the District. Ensure consistency across all sites.

- Year 2** Roll out new customer service standardization plan to ensure all sites servicing patrons understand expectations.
- Year 3** Measure success of new customer service philosophy.

Priority 5

Redefine and re-invigorate the District's Approach to Educating, inspiring and engaging the public through multiple learning disciplines (i.e. classroom, experiential, new technologies, etc.)

- Year 1**
 - A. Develop goals and measurable objectives for current District education initiatives.
 - B. Develop and promote the idea of forest preserves as living landscapes for learning and for engaging classrooms, teachers and residents in natural and cultural history explorations and experiences.
- Year 2**
 - A. Using research results from the attitude and interest survey (see priority 6), develop an educational plan that aligns to target audience needs and interests for programs and services.
 - B. Focusing on "place," develop unique messaging for all sites.
 - C. Create strategic partnerships with municipal agencies, corporations, schools, and nonprofit organizations through which the District can extend its reach.
- Year 3** Begin executing the education plan that integrates the findings from the attitude and interest survey and also incorporates the ideas of do-it-yourself conservation practices, sustainability initiatives, ecosystem/environment services, and incorporation of native-species within local landscapes.

Priority 6

Provide Programs & Recreation that respond to audience interests and needs, within the context of its mission.

- Year 1**
 - A. Evaluate the current education portfolio to better align with the District's strategic plan.
 - B. Survey and study the District's target audiences in terms of program and recreation needs/interests.
 - C. Reframe relevant programs in terms of healthy life-style, quality of life and increased opportunities to connect with families and communities in nature.
- Year 2** Conduct an attitude and interest survey that aligns with the direction provided by the District's master plan.
- Year 3** Execute a refreshed education program that aligns with the District's strategic priorities.

Priority 7

Engage and Empower Volunteers: by establishing training opportunities for residents and volunteers to participate in natural and cultural resource management projects, administrative functions, and public engagement programs.

- Year 1**
 - A. Evaluate existing volunteer opportunities to identify ways to improve offerings, policies and utilization of volunteers.
 - B. Develop a technological component that allows volunteers to access and exchange information with each other and the District.
- Year 2** Evaluate the need to expand the variety of volunteer opportunities at each location, the frequency and time of day. Execute as appropriate.
- Year 3** Develop an advanced volunteer training program for those who wish to participate in more intensive and highly specialized engagements.

6. Conclusion & Next Steps

The strategic plan document provides organizational goals, strategic priorities and initial action steps to carry the District forward in alignment over the next three years. The goals and priorities identified in this document should be used to guide departmental priorities and work plans to ensure all areas of the

organization are ultimately working towards the same overarching goals. It is recommended that, once the plan is finalized, a process is put in place to review progress against the organizational goals and strategic priorities on a regular basis.

7. Appendices

Research Reports

The following additional documents provide comprehensive summaries of primary and secondary research:

Executive Summary Slides

FPDDC_ResearchPresentation_ExecutiveSummary_070814_v4_1005Am_ltm

Peer Review Research

FPDDC_MASTERResearch_PeerReview_revised_07.02.14.pptx

Stakeholder Interviews & Community Dialogue

FPDDC_ResearchPresentation_Interviews & Community Dialogue_062014_MASTER_ltm.pptxsl

Quantitative Study

FPDDC Report 6.12.14_Client_Ready.pptx

Research Tools

Final Quantitative Survey

FPDDC_Survey_structure_APPROVEDFINAL_040814_ltm_CleanCopy.docx

Strategic Plan Survey.414 (1).pdf

Interview Discussion Guide

Davidoff_FPDDC_StakeholderInterviewGuide_v3_032114_ltm.doc

FPDDC_StakeholderChart_v8_04.16.14_ltm.xlsx

Community Dialogue Discussion Guide

Davidoff_FPDDC_CommunityDialogue_DiscussionGuide_v2_042814.doc

Retreat Materials

Participant Workbook

FPDDC_ParticipantWorkbook_FINAL_08.13.14_ltm.pdf

Participant List

FPDDC_ParticipantList_08.13.14_ltm.xlsx

Presentation

FPDDC_MASTR_RetreatPresentationDeck_08.11.14_ltm.pptx

Facilitator Guide

FPDDC_Retreat_DETAILED_FACILITATOR_GUIDE_08.13.14_ltm.docx

Retreat Participants

Team 1

1. Susan Olafson
2. Jayne Bohner
3. Keith McClow
4. Dan Zinnen
5. Jeff Burhop
6. Brock Lovelace
7. Christina Watson
8. Susan King
9. Mike Webster
10. Phil Gunnell

Team 2

1. Tom Wakolbinger
2. Kevin Horsfall
3. Erik Neidy
4. Dave Pederson
5. Jason Berger
6. Justin Frederick
7. Diane Joorfetz
8. Beth Schirott
9. David Guritz
10. Wayne Zaininger

Team 3

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3. Jack Hogan
4. Tina Ward
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6. Kathy Gorman
7. Debbi Gayon
8. Howard Oller
9. John Oldenburg
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11. Jessica Ortega

Team 4

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3. James Marshall
4. Shelli Jandura
5. Jay Johnson
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5. Mike Palazzetti
6. Cindy Hedges
7. Mary Ellen Weller
8. Joe Benedict
9. Noelle Bergenthal
10. Mark Dyer
11. Austin Kopp

Team 6

1. Audra Bonnet
2. Kate Garrett
3. Keriann Dubina
4. Joe Potenza
5. Kate Herrera-Glezen
6. Bob Vick
7. Nick Fuller
8. Laura Capizzano
9. Jennifer Meyer
10. Scott Meister

APPENDIX B:
Forest Preserve District of DuPage County
MASTER PLAN (2019)





Forest Preserve District of DuPage County
2019 Master Plan



Forest Preserve District of DuPage County



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Executive Summary

Certified Projects, Initiatives and Other Considerations

“Certified projects” refer to the 32 in this master plan document that the Forest Preserve District Board of Commissioners has decided to prioritize, schedule and fund over the next five years.

“Initiatives and other considerations” are items brought up during the master planning process that were not addressed in the certified projects but that warrant further study and possible action.

The remaining sections of this document describe how the Forest Preserve District arrived at both groups via the master planning process.

The Forest Preserve District Today

The Forest Preserve District of DuPage County is made up of 26,000 acres (about 13% of the county’s land area), which contain 60 forest preserves, 166 miles of trails, 31 lakes and ponds, 47 miles of rivers and streams, six nature and cultural centers, 931 types of native plants, and 456 types of mammals, birds, reptiles, and amphibians. Each year 4 million people visit the preserves to hike, bike, picnic, fish, boat, camp, golf, and attend naturalist- and ranger-led programs.

Need for a 2019 Master Plan

The Forest Preserve District completed its last master plan in 1992. Since then the agency acquired 3,300 additional acres; completed major natural resource restoration projects; improved its five nature and cultural centers and added a sixth; renovated two golf courses; and added new trails, parking lots, shelters, and other amenities. After 27 years the Forest Preserve District needed an updated master plan to address this changed environment.

The Planning Process

In late 2017 the Forest Preserve District began a robust planning process. It inventoried its current holdings and held opinion meetings for the public, volunteers, staff, commissioners and special-interest groups. It conducted surveys and analyzed peer agencies as well as national, state and regional trends.

Goals, Objectives and Tactics

From this extensive research the Forest Preserve District identified key priorities to guide it over the next five years: protect and restore natural resources; provide and improve nature experiences and outdoor recreation; maintain and improve trails; and invest in existing mission-aligned facilities.



Certified Projects

Certified Projects

The term “certified project” refers to one the Forest Preserve District plans to prioritize, schedule and fund over the next five years.

The workgroup identified projects that aligned best with the approved goals and objectives, had the greatest positive effect on the public, and were most critical to the continued operation of the Forest Preserve District. To do so, each member identified specific projects for evaluation (see appendix A). The group then assessed and ranked those projects by linking each to related master plan goals and objectives. In this way it collaboratively identified projects most critical to operations.

The resulting list of 33 proposed natural resource, infrastructure maintenance and capital projects then went to the Board of Commissioners. After reviews and discussions, the board directed the workgroup to make revisions, ultimately agreeing on 32 certified projects to include in the master plan.

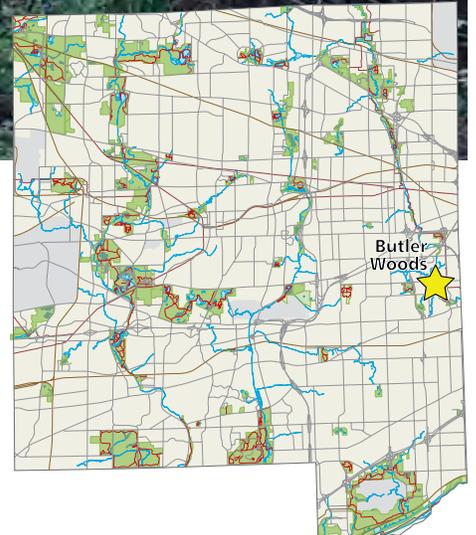
The projects are divided into four cost categories, conservatively assuming each is implemented to the full extent as conceptually envisioned.

\$	\$0 – \$500,000
\$\$	\$501,000 – \$2,000,000
\$\$\$	\$2,000,001 – \$5,000,000
\$\$\$\$	\$5,000,001 – \$20,000,000

As directed by the board, the Forest Preserve District will develop and refine all project plans, cost estimates and subsequent project implementations.

Fullersburg Woods

Butler Woods Restoration



Restoration of highly visible mesic woodland, diverse marsh, vernal ponds and bluff communities surrounding the nature education center

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin native woody plants, augment native species, stabilize the bluff area, and provide follow-up management

Estimated Cost \$

Description

Butler Woods is a 62-acre Class IV mesic woodland with portions of diverse marsh, vernal ponds and bluff communities. It has 336 native plant species including eight of special concern. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, stabilize the bluff area, and provide follow-up management.

Project Need

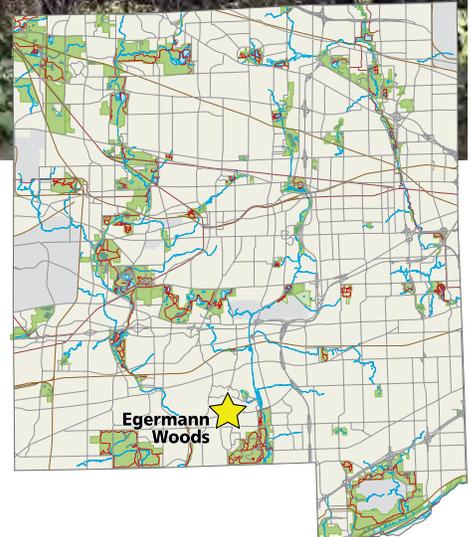
The highly visible site surrounds the Fullersburg Woods Nature Education Center and is used for educational programming year-round. There has been some work at the site, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

- Goal 1 Preserve, protect and restore open spaces
 - Objective 1.1 Allocate additional resources to maintain existing high quality natural areas and create new ones
 - Objective 1.2 Promote the recovery of threatened and endangered species
 - Objective 1.3 Collaborate with other organizations to further countywide restoration of natural areas
- Goal 2 Help people to cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
 - Objective 2.4 Enhance and promote unstructured nature exploration
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.3 Refine programs to reflect the Forest Preserve District's mission, research in natural resources and expertise

Egermann Woods

Grove Restoration



Restoration of mesic woodland with portions of wet-mesic woodland, wet-mesic upland forest and vernal ponds

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin abundant woody native plants, augment native species, and provide follow-up management

Estimated Cost \$

Description

The grove is a 77-acre Class IV mesic woodland with portions of wet-mesic woodland, wet-mesic upland forest and vernal ponds. It contains 297 native plants species including six of special concern. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, and provide follow-up management.

Project Need

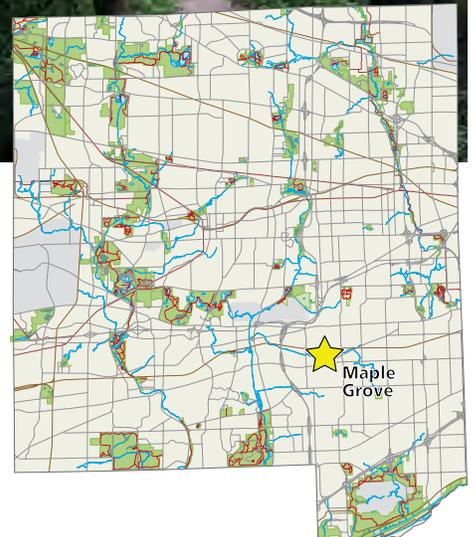
There has been some work at the site, which has a volunteer steward, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

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Maple Grove

Maple Woods Restoration



Restoration of Illinois Natural Areas Inventory-recognized mesic upland forest with portions of wet-mesic upland forest, immature upland forest, vernal ponds, and stream communities

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin woody native plants (primarily overabundant sugar maples), augment native species, and provide follow-up management

Estimated Cost \$

Description

Maple Woods is a 65-acre Class IV mesic upland forest with portions of wet-mesic upland forest, immature upland forest, vernal ponds and stream communities. It contains 258 native plant species including one state-endangered and 17 of special concern. The three-to five-year project will remove invasive woody plants, thin abundant woody native plants (primarily sugar maples), herbicide invasive woody and herbaceous plants, augment native species, and provide follow-up management.

Project Need

There has been some work at this site, which has an active volunteer steward, but it needs additional management, especially to remove the overabundant sugar maples. This project will greatly benefit this Class IV ecosystem, which is recognized by the Illinois Natural Areas Inventory and offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

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 - Objective 1.2 Promote the recovery of threatened and endangered species
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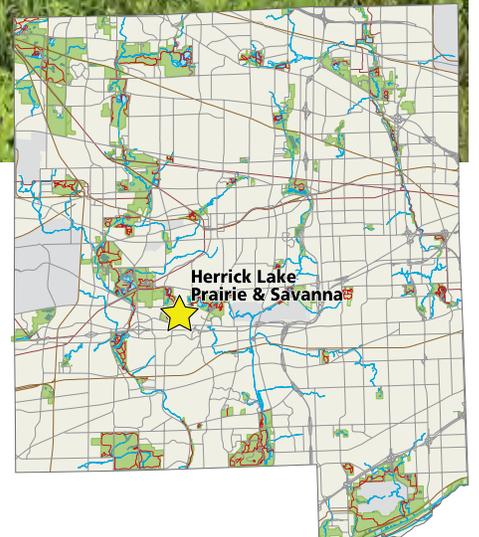
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Herrick Lake

Prairie and Savanna Restoration



Restoration of Forest Preserve District's largest intact natural area with mesic woodland, shrub meadow, marsh, immature upland forest, tall-grass meadow, and re-created prairie

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin woody native plants, seed native species, and provide follow-up management

Estimated Cost \$\$\$

Description

This 600-acre project site is the Forest Preserve District's largest intact block of natural areas and is dominated by Class IV, III and II ecosystems with a number of communities, such as mesic woodland, shrub meadow, marsh, immature upland forest, tall-grass meadow and re-created prairie. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, seed native species, and provide follow-up management.

Project Need

This project will reconnect fragmented natural areas to create a showpiece of natural habitat. It will disable buried agricultural drain tiles to restore wetland hydrology, remove buckthorn tree lines along Warrenville Road and weedy invasive plants, and seed with native grasses and flowers.

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Fischer Woods

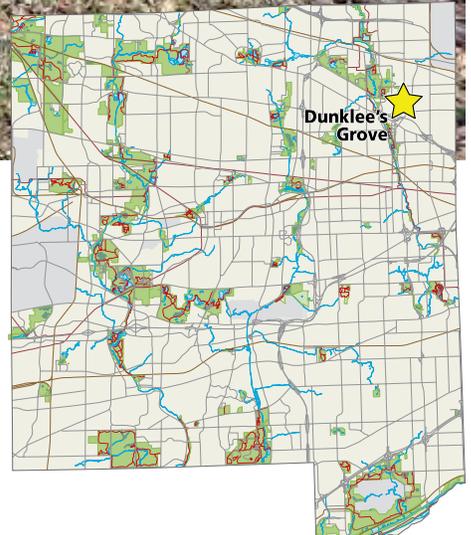
Dunklee's Grove Restoration



Restoration of wet-mesic upland forest with portions of wet-mesic savanna, immature upland forest, diverse marsh, vernal pond, and stream communities

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin woody native plants, seed native species, and provide follow-up management

Estimated Cost \$



Description

Dunklee's Grove is a 75-acre Class IV wet-mesic upland forest with portions of wet-mesic savanna, immature upland forest, diverse marsh, vernal pond and stream communities. It contains 340 native plant species including one state-endangered, one state-threatened and 18 of special concern. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, and provide follow-up management.

Project Need

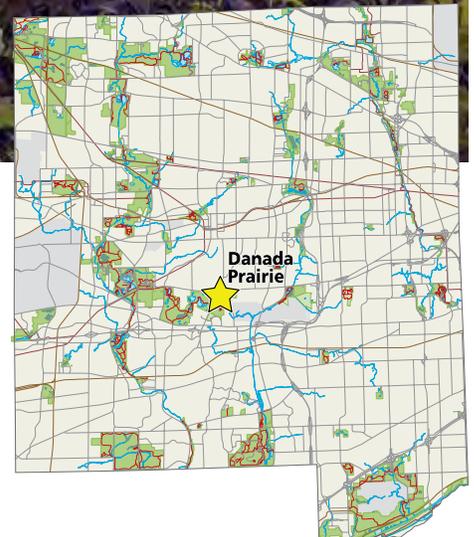
There has been some work at this site, primarily from dedicated volunteer stewards, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

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Danada

Rice Lake Prairie Restoration



Replacement of Eurasian meadow and invasive plants with native grasses and wildflowers at busy intersection to showcase prairie-restoration efforts

Three- to five-year project to remove or herbicide invasive woody and herbaceous plants, convert existing meadow to native prairie species, and provide follow-up management

Estimated Cost \$\$

Description

This site currently contains a tall grass meadow that has had some supplemental prairie seeding and tree planting. The three- to five-year project will remove or herbicide invasive woody plants and herbaceous plants, convert existing meadow vegetation to native prairie species, and provide follow-up management.

Project Need

At the corner of Naperville and Butterfield roads, Rice Lake and its surrounding fields and rolling hills dominate the landscape. The project will convert the Eurasian meadows into a native vibrant prairie. It will replace existing vegetation with native grasses and wildflowers by removing nonnative invasive woody and herbaceous plants and introducing the appropriate native species. The site will be a showcase for prairie restoration at one of the busiest intersections in DuPage County.

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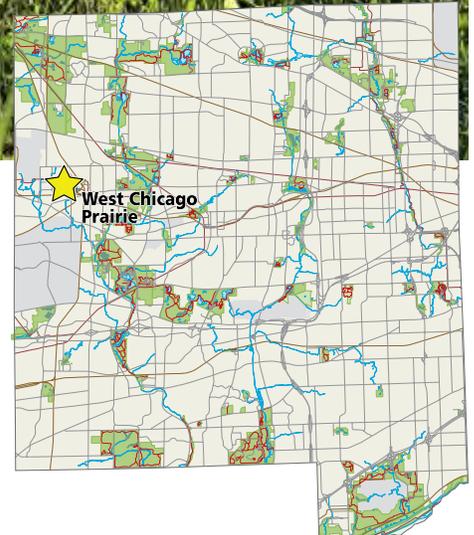
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West Chicago Prairie

Restoration



Additional management of diverse prairie ecosystem within the state-designated Truitt-Hoff Nature Preserve

Three- to five-year project to remove or herbicide invasive woody and herbaceous plants, seed with native prairie species, and provide follow-up management

Estimated Cost \$\$

Description

West Chicago Prairie is an incredibly diverse 125-acre Class IV ecosystem that contains the finest prairie remnants in the county. It contains 616 native plant species, including one federally threatened, two state-endangered, one state-threatened and 56 of special concern. The three- to five-year project will remove or herbicide invasive woody and herbaceous plants, seed with native species, and provide follow-up management.

Project Need

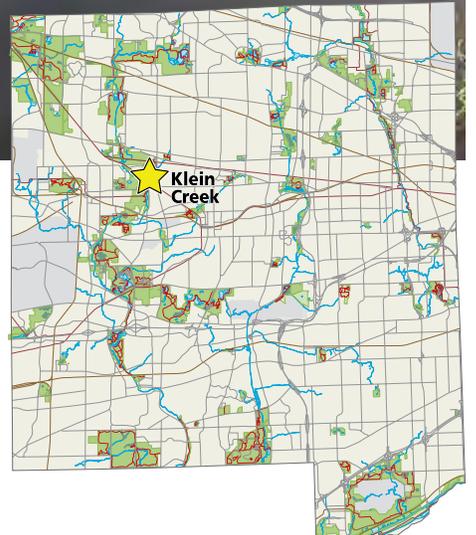
This site is home to the state-designated Truitt-Hoff Nature Preserve and is recognized by the Illinois Natural Areas Inventory. It's one of the region's premier natural areas. Thanks in part to a very active volunteer stewardship group, there's been much work at the site, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

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|---------------|--|
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Timber Ridge

Klein Creek Restoration



Restoration of Klein Creek between Kline Creek Farm and the Timber Ridge Visitor Center

Three- to five-year project to stabilize and restore the creek, in-stream habitat and floodplain, and provide follow-up management

Estimated Cost \$\$\$

Description

This three- to five-year project at this Class IV savanna ecosystem will stabilize and restore the meandering Klein Creek between County Farm and Geneva roads, restore in-stream habitat along the entire reach of the creek and the surrounding floodplain, and provide follow-up management.

Project Need

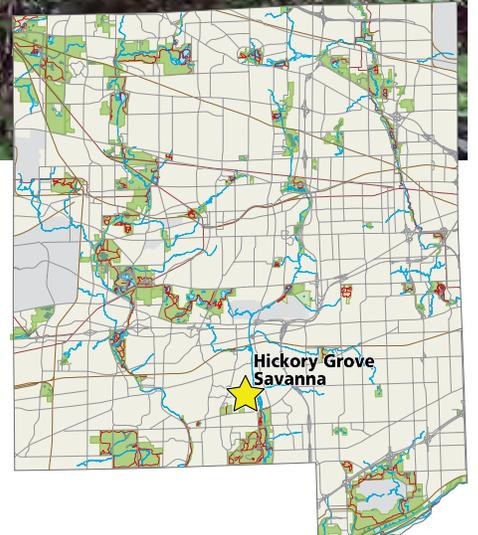
This section of the creek flows directly between Kline Creek Farm and the Timber Ridge Visitor Center and offers picturesque moments and excellent opportunities for educational programming. There is potential cost-sharing and a leverage of funds with DuPage River Salt Creek Workgroup and Carol Stream.

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Hickory Grove

Savanna Restoration



Restoration of regionally important woodland site with mesic woodland, immature upland forest, shrub meadow, tall grass meadow, and stream communities

Three- to five-year project to remove or herbicide invasive woody and herbaceous plants, seed native species, and provide follow-up management

Estimated Cost \$

Description

The savanna is a 31-acre Class IV mesic woodland with portions of immature upland forest, shrub meadow, tall grass meadow and stream communities. It contains 243 native plant species, including three of special concern. The three-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, seed native species, and provide follow-up management.

Project Need

Its open structure and lack of dominance by aggressive nonnative species make this one of the most important woodland restoration sites in the northeastern morainal division. There has been some work at this site, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

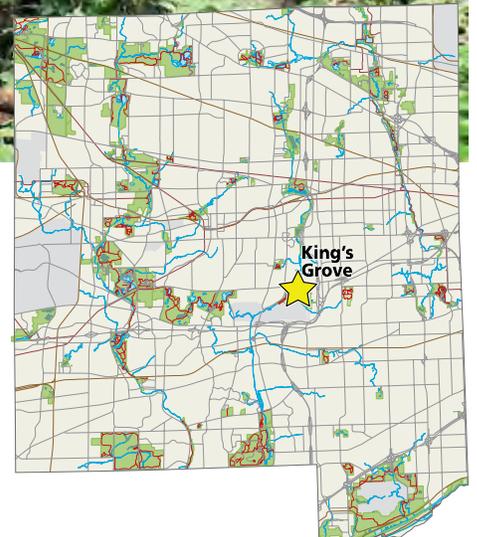
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Hidden Lake

King's Grove Restoration



Restoration of dry-mesic savanna, immature upland forest, diverse marsh, shrub marsh, and vernal ponds adjacent to The Morton Arboretum

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin abundant woody native plants, augment native species, and provide follow-up management

Estimated Cost \$\$

Description

King's Grove is a 125-acre Class IV dry-mesic woodland with portions of dry-mesic savanna, immature upland forest, diverse marsh, shrub marsh and vernal ponds. It contains 321 native plant species including one state-threatened and nine of special concern. The three-to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native plant species, and provide follow-up management.

Project Need

The site is adjacent to The Morton Arboretum. There has been some work at the site by arboretum volunteers and staff, but it needs additional management. This project will greatly capitalize on restoration work at the arboretum and compound the benefits of this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

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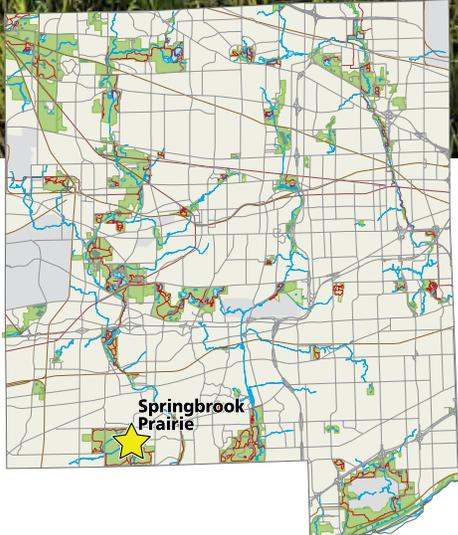
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Springbrook Prairie

Prairie and Grassland Restoration



Restoration of fragmented natural areas to create showpiece natural habitat

Three- to five-year project to remove and herbicide nonnative woody and herbaceous plants and overseed with native grasses and flowers

Estimated Cost \$\$

Description

This project area includes a number of communities including mesic and wet prairies, grasslands, wetlands, fens, and re-created prairie. The three- to five-year project will remove invasive and exotic woody plants, herbicide invasive woody and herbaceous plants, and overseed native plant species in previous agricultural areas that have gone fallow.

Project Need

This is the largest intact block of natural prairie in DuPage County. As an Illinois nature preserve, Springbrook Prairie is dominated by Class IV, III and II ecosystems. Work on the 1,800-acre site will reconnect fragmented natural areas to create a showpiece of natural habitat. Efforts will include removing nonnative tree lines throughout the preserve to maintain an open landscape; removing weedy invasive plants and shrubs; and seeding with native grasses and flowers. It will help ensure the perseverance of no less than seven endangered and threatened species.

Master Plan Alignment

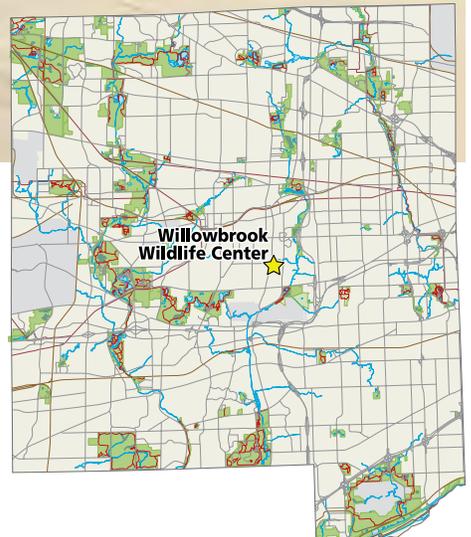
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Willowbrook Wildlife Center

Improvements Phase II



Renovated and expanded rehabilitation clinic

Addition to visitor center for exhibits and learning labs

Animal enclosures along the outdoor exhibit trail

Estimated Cost \$\$\$\$

Description

As part of the second phase of Willowbrook Wildlife Center's 2010 master plan, the project will construct a 16,850-square-foot addition to the existing visitor center for exhibits, learning labs and a rehabilitation clinic. For the permanently disabled animals that live along the outdoor exhibit trails, new enclosures will create more naturalized habitats.

Project Need

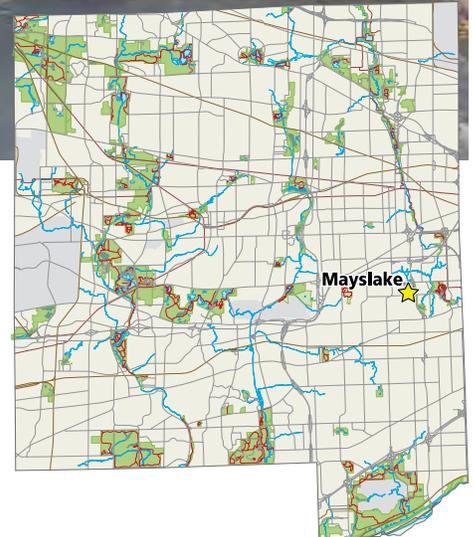
Willowbrook Wildlife Center is a nationally recognized wildlife rehabilitation center that not only serves DuPage but also assists the surrounding collar counties. Its educational programs have introduced tens of thousands of schoolchildren and other visitors to the wild animals that share their backyards. Over the decades the center has seen a dramatic increase in the number of injured and orphaned animals it admits for care each year, and the aging visitor center has been unable to keep up with the growing needs of visitors and programs. This project will transform Willowbrook Wildlife Center into 21st century facility.

Master Plan Alignment

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| Goal 2 | Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences |
| Objective 2.1 | Improve the preserve experience by modernizing amenities |
| Objective 2.3 | Complement and expand existing recreational offerings with increasing participation rates and more social interaction |
| Objective 2.4 | Enhance and promote unstructured nature exploration |
| Goal 3 | Improve preserves to increase access, use, efficiency and productivity |
| Objective 3.1 | Improve education centers and recreational sites |
| Objective 3.2 | Evaluate and invest in maintenance and operations buildings as well as infrastructure |
| Objective 3.3 | Modify forest preserve facilities to accommodate a diverse range of users |
| Goal 4 | Refocus resources by reducing infrastructures and tasks not related to the mission |
| Objective 4.1 | Evaluate and eliminate infrastructures that do not actively support significant operations |
| Objective 4.3 | Refine programs to reflect the Forest Preserve District's mission, research in natural resources and expertise |

Mayslake Peabody Estate

Exterior Restoration and Parking Improvements



Restoration of exterior masonry, windows and
woodwork to protect historic materials

Expanded interior space for cultural
and educational programming

Perimeter drainage system

Renovated parking lots

Estimated Cost \$\$\$\$

Description

The project will restore all of the exterior masonry, windows and woodwork to protect historical materials and expand interior space for cultural and educational programming. A new perimeter foundation drainage system will ensure the interior of the hall remains dry. The project will also renovate the retreat wing parking lot and front parking lot to improve accessibility and address runoff concerns.

Project Need

Designed by renowned Chicago architect Benjamin H. Marshal, the Tudor Revival style Mayslake Hall is on the National Register of Historic Places and is one of the last remaining examples of the country estates that dotted DuPage between 1880 and 1924. It serves as an education center, connecting people to nature through art and providing space for exhibits, adult-education classes, teacher trainings, tours, theatrical presentations, concerts, community events and private rentals. Because Mayslake Hall is almost 100 years old, many of the original materials used in its construction need to be repaired or replaced. This project will protect the historical character of the structure and the millions of dollars in restoration already invested in the hall's interior. It will ensure the entire exterior above and below grade, including windows and doorways, will be sealed water-tight to control humidity; increase energy efficiencies; exclude water, pests, and unwanted wildlife; and minimize further deterioration of the structure.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission
 - Objective 4.4 Evaluate and make recommendations for historic holdings

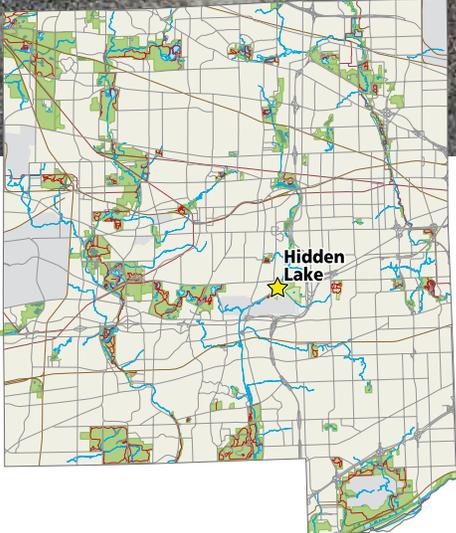
Hidden Lake

Bridge Replacements



Bridge replacements on looped trails around Round Meadow and Eagle lakes

Estimated Cost \$



Description

The project will cover anticipated shortfalls in funding to replace bridges #17-9131 and #17-B-001.

Bridge #17-9131 is an 80-foot prefabricated bridge with a steel truss and reinforced concrete abutments. It's part of a 0.9-mile looped trail around Round Meadow Lake. The project will replace the structure with a 50-foot prefabricated single-span bridge with a steel truss and reinforced concrete deck and abutments. The shorter span will not affect the lake.

Bridge #17-B-001 is part of a 1-mile looped trail around Eagle Lake. The project will replace the structure with a 14-foot-wide prefabricated single-span bridge with a steel truss and reinforced concrete substructure.

Both bridges will have a 20-ton vehicle load capacity and a 90 pounds-per-square-foot pedestrian load capacity.

Project Need

Recent inspections determined the two bridges are structurally deficient, but both give anglers, hikers, bicyclists and dog walkers access to well-used forest preserve trails. Their permanent removal would limit visitors' access to amenities at this popular preserve and staff's ability to maintain those amenities.

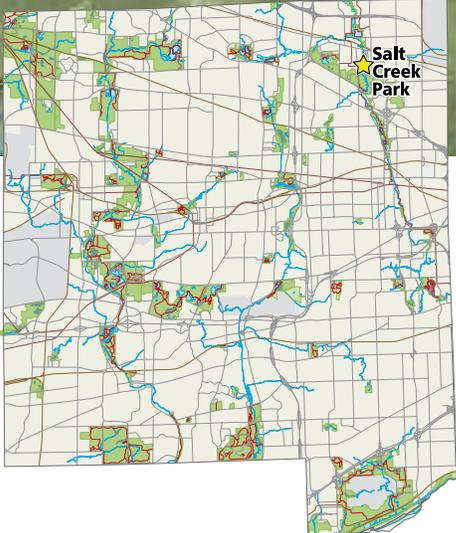
Master Plan Alignment

Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences

Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

Salt Creek Park

Bridge Replacement



Bridge replacement on trail from Addison Road

Estimated Cost \$\$

Description

This project will replace bridge #24-B-001.

Project Need

Recent inspections determined the bridge is structurally deficient. Floodwaters frequently flow over the deck and rails, increasing maintenance and repair costs. Its low profile within the floodplain causes debris to continually build on its piers, restricting the flow of Salt Creek and contributing to scouring, erosion and sedimentation downstream. Forest Preserve District maintenance vehicles can no longer cross it.

This structure primarily provides pedestrian access and connects neighborhoods along Addison Road with the preserve. It also connects the Salt Creek Greenway Trail with the trailhead at the main parking lot. Its permanent removal would limit visitors' access to this popular preserve.

Master Plan Alignment

Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences

Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

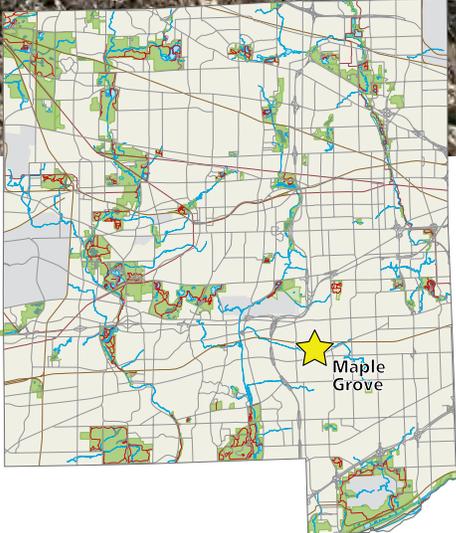
Maple Grove

Bridge Replacement



Bridge and sanitary sewer pipe replacements along north-south trail between Gilbert Park and adjacent neighborhoods

Estimated Cost \$



Description

The project will cover anticipated shortfalls in funding to replace bridge #19-B-001.

Project Need

Recent inspections determined the bridge, which crosses St. Joseph's Creek, is structurally deficient.

The bridge provides north-south access through Maple Grove and between ballfields at Gilbert Park and neighborhoods along Gilbert Avenue and Maple Roads. It also carries a significant sanitary sewer overflow pipe for the Downers Grove Sanitary District. Its permanent removal would eliminate the only north-south pedestrian route in the preserve and minimize the sanitary district's service area.

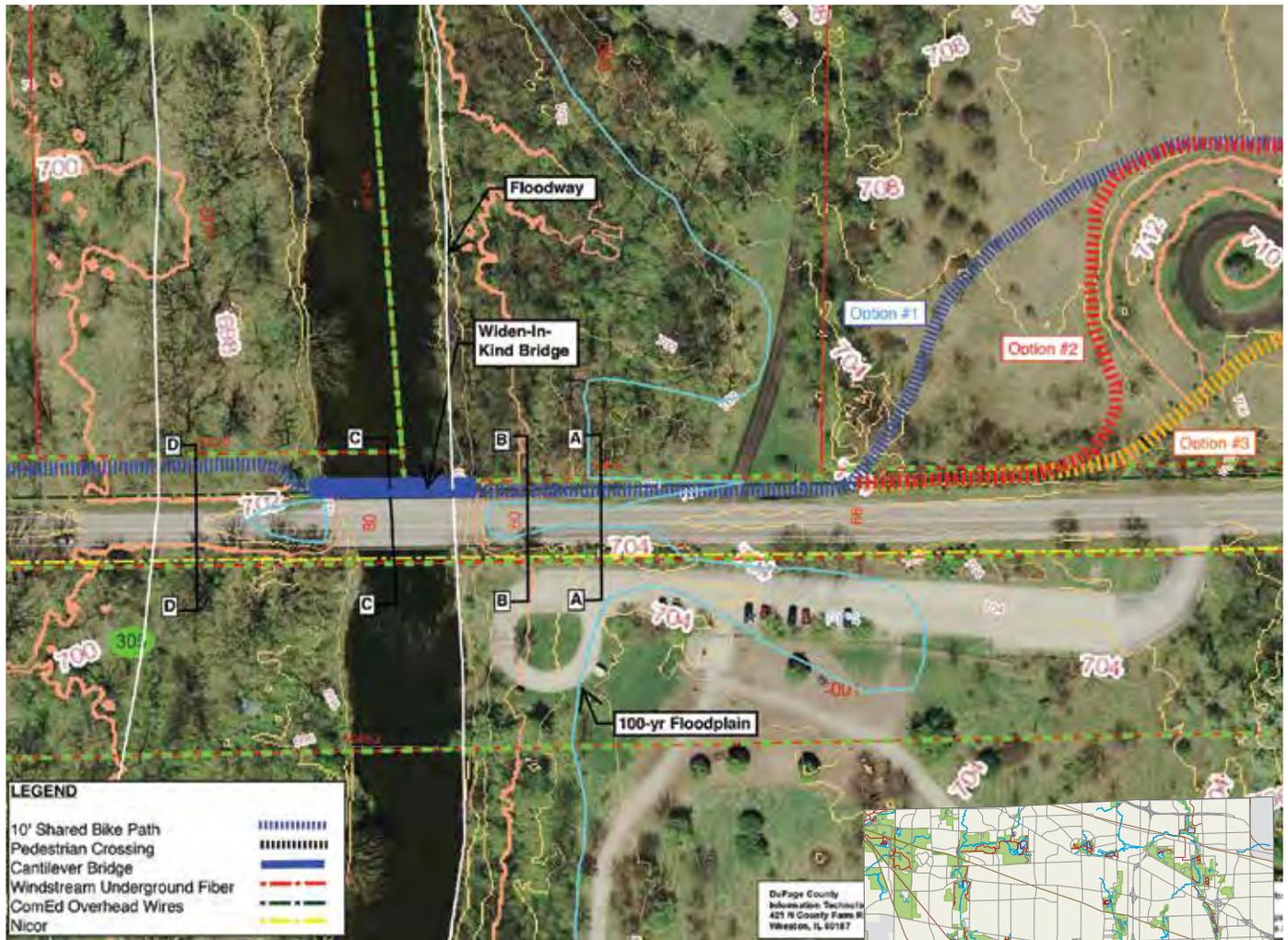
Master Plan Alignment

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Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

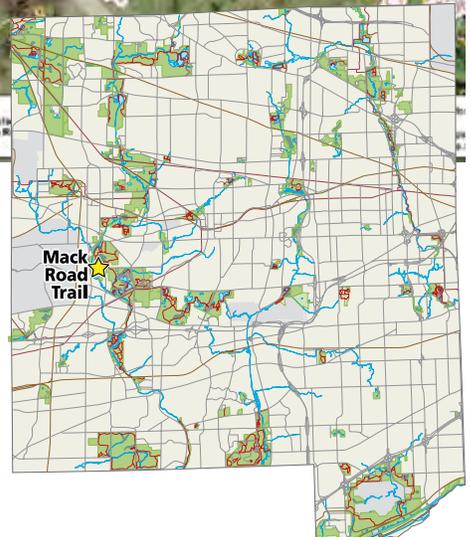
Blackwell

Mack Road Trail



1-mile trail along Mack Road connecting neighborhoods west of Route 59 to the McKee Marsh parking lot

Estimated Cost \$



Description

The project will construct a 1-mile-long, 10-foot-wide multipurpose asphalt path within the right-of-way on the north side of Mack Road between Route 59 and the turnaround at the McKee Marsh parking lot. It will also modify the pedestrian signal at Route 59 to connect the trail to sidewalks and trails within the Fox Hollow subdivision. Warrenville will expand and upgrade the bridge on Mack Road to accommodate an elevated path.

Project Need

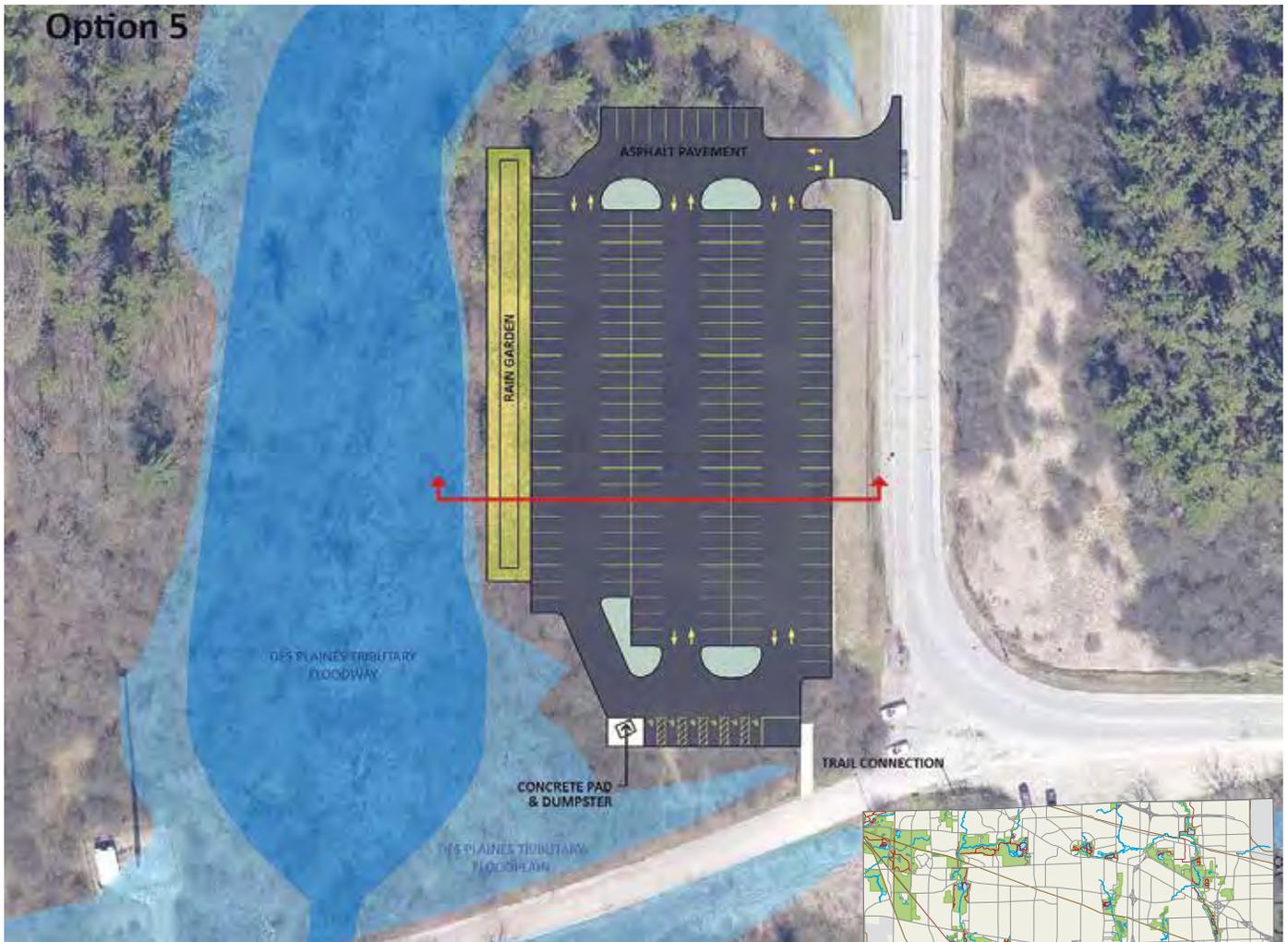
Blackwell is the hub of a trail network that connects the Illinois Prairie Path to the West Branch DuPage River Trail. Per a 2016 intergovernmental agreement, the Forest Preserve District has committed to work with Warrenville to construct this trail to increase access to the West Branch DuPage River Trail and thousands of acres of open space, especially for residents of the Fox Hollow and Maple Hill subdivisions.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

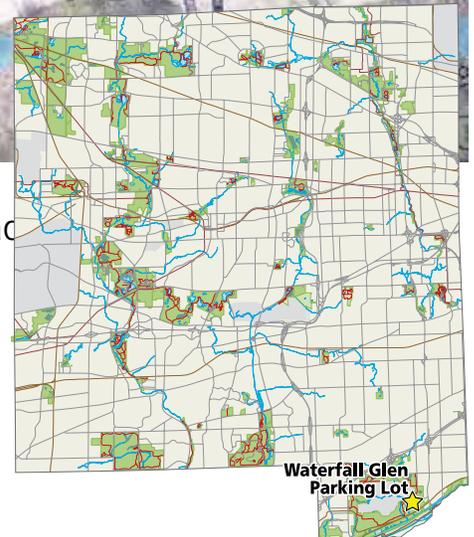
Waterfall Glen

Cass Avenue and Bluff Road Parking Lot



175 – 200 car parking lot near Cass Avenue and Bluff Road to serve the Rocky Glen area

Estimated Cost \$\$



Description

The project will construct an asphalt parking lot for 175 – 200 cars near the intersection of Cass Avenue and Bluff Road. It will make minor adjustments to the intersection to improve visibility, deter parking on roadway shoulders, and create a trailhead and a connector trail to the Rocky Glen Trail. Overall, it will enhance safety and access to a highly popular destination.

Project Need

On weekends when the existing lot is at capacity, visitors heading to the Rocky Glen area park along the shoulders of Cass and Bluff. In nice weather, there can be up to 300 cars in no-parking areas or areas reserved for the youth-group campground. These visitors walk or bike into oncoming traffic and are often hidden by parked cars. Some vehicles prevent groups from parking at their sites at the youth-group campground.

This informal parking arrangement presents safety concerns for pedestrians and motorists, and the 90-degree bend at the intersection of Bluff and Cass further limits visibility. Because the intersection has multiple jurisdictions (the Forest Preserve District, Argonne National Laboratory and the Downers Grove Highway Township Road District) law enforcement efforts are a challenge.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
 - Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
- Goal 4 Refocus resources by reducing infrastructures that do not actively support significant operations
 - Objective 4.1 Evaluate and eliminate infrastructures that do not actively support significant operations
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission

Districtwide Restroom Improvements



Evaluate needs and locations for modern public restrooms with toilet and hand-washing conveniences, giving particular consideration to critical high-use recreational areas

Estimated Cost \$\$\$

Description

The project will first evaluate and identify locations that need modern restroom facilities and then identify which types of facilities would best serve each location. A follow-up analysis will determine which locations are in highest need. A primary goal will be to remove and replace pit latrines, which are unpopular with the public. Modern facilities with toilet and hand-washing conveniences would be portable units regularly serviced by outside vendors or new masonry buildings, which would have municipal sewer and water connections or wells and septic fields as required by local codes. Grading, paving and landscaping will comply with accessibility requirements and stormwater best management practices.

Project Need

Restrooms at many of the Forest Preserve District's most popular preserves are more than 30 years old and consist of portable or pit toilets with no potable water. A steady increase in use has put a strain on these aging facilities. Modern restrooms with toilets and hand-washing conveniences will better accommodate visitors, improve accessibility, and reduce annual operational and maintenance costs.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
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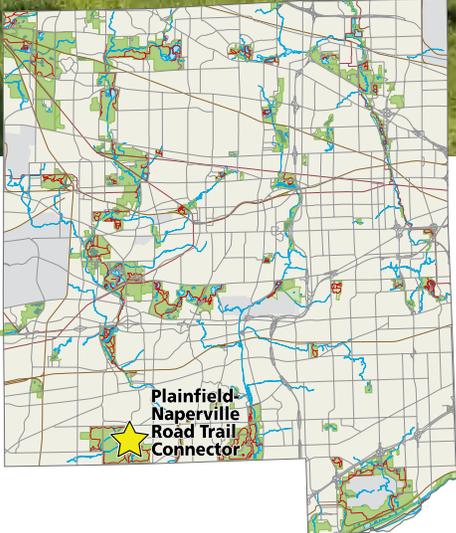
Springbrook Prairie

Trail Link to Regional Trail



0.25-mile trail connecting a trailhead to the Southern DuPage Regional Trail

Estimated Cost \$



Description

The preliminary vision of the project includes the construction of a 10-foot-wide, 0.25-mile-long limestone pedestrian and bicycle trail along the forest preserve right-of-way on the east side of Naperville-Plainfield Road. The trail will connect a municipal sidewalk along the Brighton Ridge subdivision to a limestone trailhead parking lot in the preserve. The project will also modify the trailhead and remove select trees and shrubs within the right-of-way and preserve.

Project Need

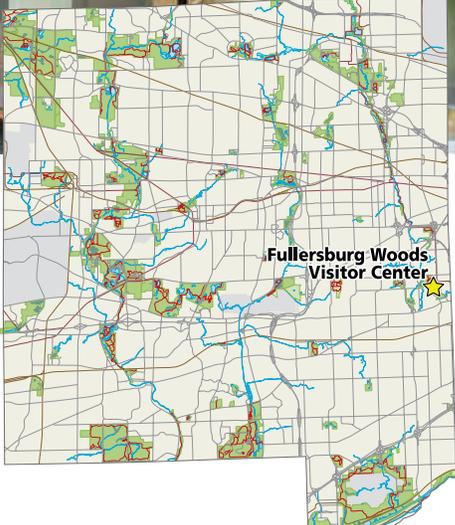
Residents of the densely populated Brighton Ridge subdivision currently cross five commercial entrances and the busy intersection of Naperville-Plainfield Road and 75th Street to reach trails within Springbrook Prairie. A municipal sidewalk on the east side of Naperville-Plainfield Road runs from the subdivision's Bailey Road south to the edge of the preserve but stops 0.25 mile short of the trailhead. The new trail segment will connect the end of the sidewalk with the trailhead, which links to the Henslow's and Sunflower trails and a trail underpass below Naperville-Plainfield Road. This will give residents safer access to Springbrook Prairie, the Southern DuPage Regional Trail and thousands of acres of open space.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

Fullersburg Woods

Visitor Center HVAC, Exterior and Exhibit Improvements



New HVAC and mechanical systems

Replaced or repaired exterior woodwork
and tuck-pointed limestone masonry

Updated lighting

Updated educational exhibits

Estimated Cost \$\$

Description

This project will replace and relocate the HVAC and mechanical systems, replace or repair deteriorated exterior woodwork, and tuck-point the building's limestone masonry. It will redesign and replace outdated educational exhibits, provide cases for sensitive artifacts, update lighting to increase energy efficiencies and reduce ultraviolet effects on exhibits and artifacts, and address accessibility concerns.

Project Need

The visitor center at the Fullersburg Woods Nature Education Center attracts approximately 45,000 preserve users a year of which about 21,000 are children from schools within the larger 6 County Chicagoland metropolitan area.

The HVAC and mechanical systems are at the end of their useful life and need to be relocated for easier access.

During major rains the lower level continues to flood, requiring extensive clean up and creating problems with humidity. After years of such wear, the exterior woodwork needs to be replaced or repainted, and the interior and exterior limestone masonry needs tuck-pointing and minor repairs.

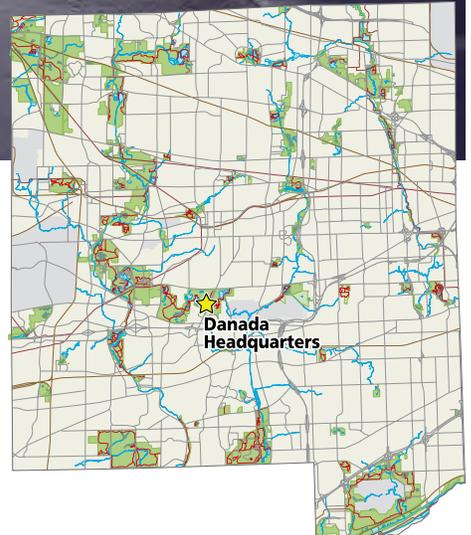
The exhibits have not been significantly changed over the past 15 years and need to be refreshed to better enhance visitors' experiences.

Master Plan Alignment

- Goal 1 Preserve, protect and restore open spaces
 - Objective 1.2 Promote the recovery of threatened and endangered species
- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
 - Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
 - Objective 2.4 Enhance and promote unstructured nature exploration
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.3 Refine programs to reflect the Forest Preserve District's mission, research in natural resources and expertise
 - Objective 4.4 Evaluate and make recommendations for historic holdings

Headquarters

Building Roof Replacement



New roof to replace existing materials at the end of their useful life

Estimated Cost \$

Description

The project will replace the 49,883-square-foot roof of the headquarters building using materials similar to the existing roof, which is 68.5% asphalt shingle and 31.5% EPDM low slope. There is \$275,000 in the current capital budget for the project.

Project Need

Although not a primary destination for visitors, the headquarters building houses the Forest Preserve District's administrative offices, which serve DuPage County taxpayers. The roofing system is a primary component that protects the building's infrastructure and interior from damage.

The building was completed in 2000, and sections of the asphalt roof are at the end of their useful life and require many repairs. The low-slope roof requires annual visits by contractors to keep it water-tight.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Tactic 3.2a Make structures more energy efficient

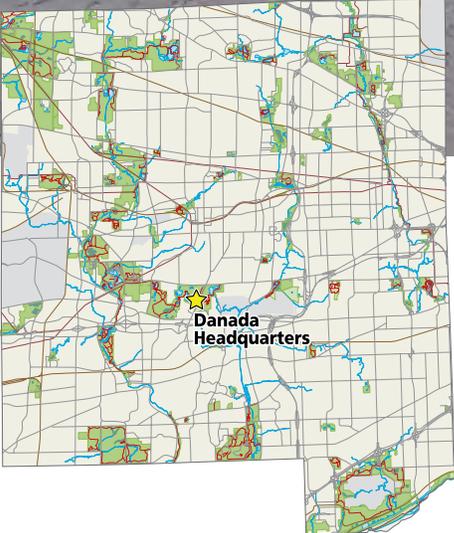
Headquarters

Building HVAC Replacement



New energy-efficient, cost-effective system to replace existing unit at the end of its useful life

Estimated Cost \$\$



Description

The project will replace the building's HVAC system. A price range has been provided because there are several replacement options.

Project Need

Although not a primary destination for visitors, the headquarters building houses the Forest Preserve District's administrative offices, which serve DuPage County taxpayers.

The building was completed in 2000, and the current HVAC and mechanical systems are at the end of their useful life. They continue to demand maintenance and repairs, and some of their components are becoming obsolete. The system has five rooftop units that provide gas heating and electric compressor cooling to 35 controlled zones. Perimeter baseboards and supplemental hydronic heaters provide additional heat through a single boiler. An automated system monitors, adjusts, manages performance, troubleshoots and issues alerts.

A Smart Energy Design Assistance Center survey of the headquarters building showed opportunities for increased energy efficiencies, comfort and control with a new system. With newer technologies and incentives for using energy-efficient systems, staff will be able to choose a replacement that will balance the highest level of efficiency with cost. A new system may also be able to address special ventilation requirements, such as the Law Enforcement evidence storage room and the IT server room.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Tactic 3.2a Make structures more energy efficient

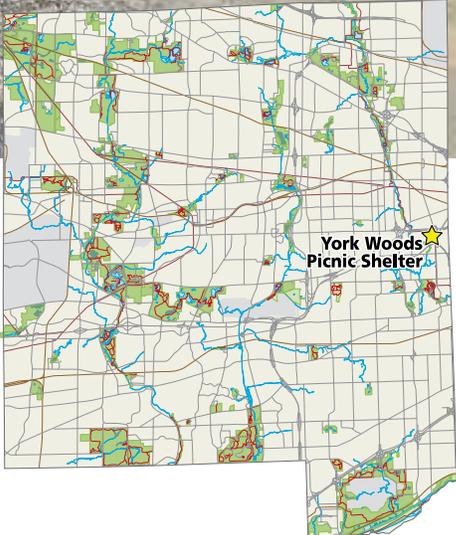
York Woods

South Shelter Reconstruction



Repairs to major structural deficiencies and new roof, respecting the cultural value of the Civilian Conservation Corps structure

Estimated Cost \$



Description

The project will correct several structural deficiencies. The log post and lateral post construction points of termination are failing, and the roof needs to be replaced. Substructure improvements also need to be addressed. Because the structure has a high cultural value, staff will develop a thorough reconstruction plan.

Project Need

The shelter was constructed in the 1930s by the Civilian Conservation Corps and was in the central part of the forest preserve until 1981. It's now on the west side of the south parking lot. It's the only high-capacity amenity at York Woods, a forest preserve that offers great experiences on the east side of DuPage.

The shelter is deteriorating rapidly and has deficiencies beyond routine maintenance. The Forest Preserve District has suspended maintenance beyond immediate repairs until it determines how to reconstruct the shelter but continues to inspect it to ensure it remains safe to use.

Master Plan Alignment

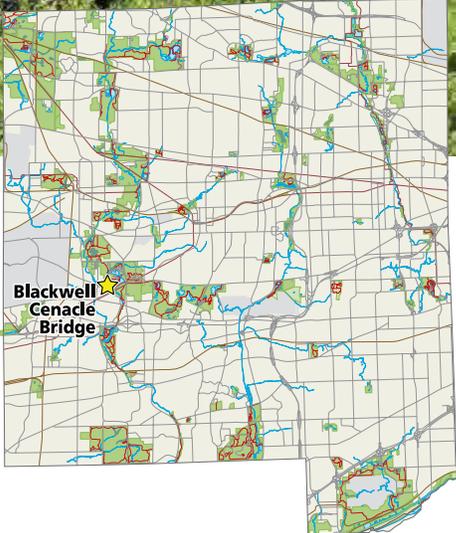
- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
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 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.4 Evaluate and make recommendations for historic holdings

Blackwell Cenacle Bridge



Determine the best option to maintain preserve access levels in this area and make needed improvements

Estimated Cost \$



Description

This project will assess the needs of the current bridge and determine whether to repair, replace, relocate or eliminate the deteriorating structure. The estimated cost would return the existing bridge to the design's original capacity and condition, if that ended up as the decision.

Project Need

Former property owners built the bridge to access a retreat house on the east side of the West Branch DuPage River. After purchasing the land, the District reinforced the stringers and floor beams in 2009 to obtain a 25-ton load rating but did not make improvements to the decking, stringers, railings or abutments. The reinforcements were more cost-effective than demolition.

Today, the abutments, wing walls, wooden stringers, decking and railings are rapidly deteriorating beyond general maintenance. If the bridge remains, it will require substantial repairs.

The bridge is used by hikers and bikers, but trail users can also reach the southwest corner of the preserve via a link off Butterfield Road, access made easier after improvements to the controlled crosswalks at Batavia and Butterfield roads and the addition of a pedestrian lane on the Butterfield bridge over the West Branch DuPage River.

Forest Preserve District maintenance vehicles occasionally use the bridge, but most access the east side of the river via the Urban Stream Research Center.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure

- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.1 (Potential) Evaluate and eliminate infrastructure and buildings that do not actively support significant operations
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission
 - Objective 4.4 Evaluate and make recommendations for historic holdings

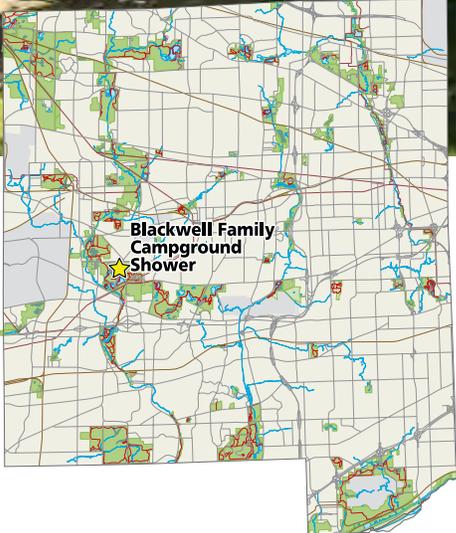
Blackwell Family Campground

Shower Building Improvements



Interior remodel and HVAC improvements

Estimated Cost \$



Description

The project will renew the interior of the shower building using sustainable materials and fixtures that will make it easier to maintain, reduce future repairs, and improve aesthetics and the overall experience for users. HVAC improvements will reduce the rate of deterioration of finishes and improve the climate and air quality, especially in high-use conditions.

Project Need

Opened in 1999, the building has been a major enhancement and convenience, attracting and retaining local campers. Rangers often receive positive comments from visitors.

The building is not climate-controlled, though, and ventilation is limited to minimal exhaust systems and passive air movement. High humidity and the adverse nature of the building's overall function have made maintenance a challenge. Many of the finishes used in its initial construction were likely not designed to handle current conditions and as a result are deteriorating.

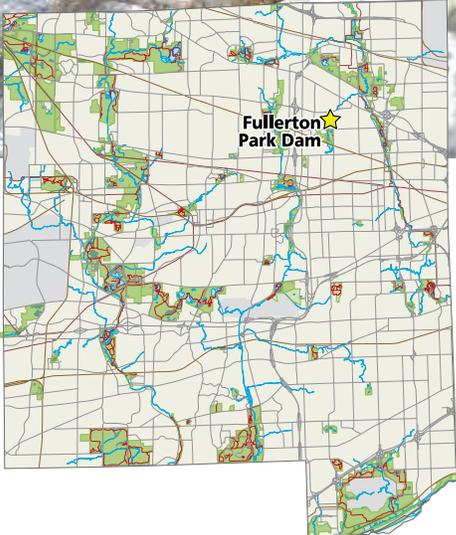
Master Plan Alignment

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 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users

Fullerton Park

Industrial Dam Replacement



Replacement of the state-regulated dam's failing outlet structure

Estimated Cost \$

Description

The project will replace the dam's failing outlet control structure. The dam is one of six that the Forest Preserve District owns and the state regulates.

Project Need

Recent inspections noted a significant section loss in the flowline of the pipe, causing a potential loss of structural integrity. The outlet, a 36-by-58-inch corrugated metal pipe, appears to be original, and staff is evaluating options such as lining the pipe in place or fully replacing it.

The dam provides flood-control benefits for homes immediately downstream in the Westwood Creek floodplain. It can hold over 135 million gallons of stormwater from the 2.6-square-mile watershed.

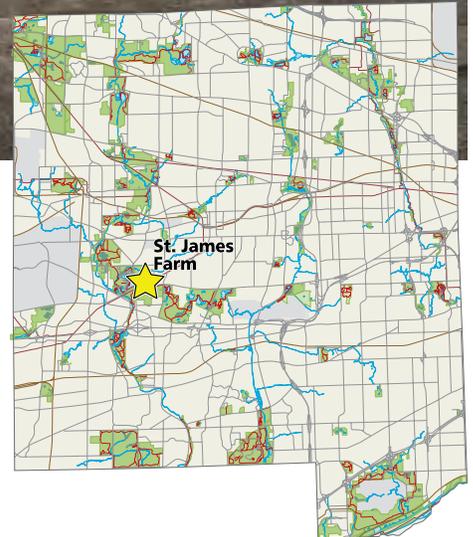
It was built in 1968 before the District acquired the preserve and had improvements made to the outlet structure in the late 1980s.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission

St. James Farm

Exterior Building Improvements



Replacement or upgrades for windows, ventilation, roofing, siding, trim, gutters, stormwater drainage, tuck-pointing and painting as needed at the east barn, show stables, yellow block stables, dairy barn, red brick stables, coach house, dairy barn, breeding barns and guard residences

Estimated Cost \$\$

Description

The project will make one or more improvements to several buildings at the preserve. Many require new windows, ventilation, roofing, siding, trim, gutters, stormwater drainage, tuck-pointing or painting. Those in most need are the east barn, show stables, yellow block stables, dairy barn, red brick stables, coach house, dairy House, breeding barns and guard residences.

Project Need

As St. James Farm continues to develop programming and increase public use of its facilities, improvements to the buildings' exteriors are critical. Properly maintained exteriors ensure building materials do not deteriorate and keep the interiors sound. Since taking possession of the property, the Forest Preserve District has replaced the roofs on all but three structures and has painted each at least once, but many deficiencies present at the time of possession remain.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.1 Evaluate and eliminate infrastructures and buildings that do not actively support significant operations
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission
 - Objective 4.4 Evaluate and make recommendations for historic holdings

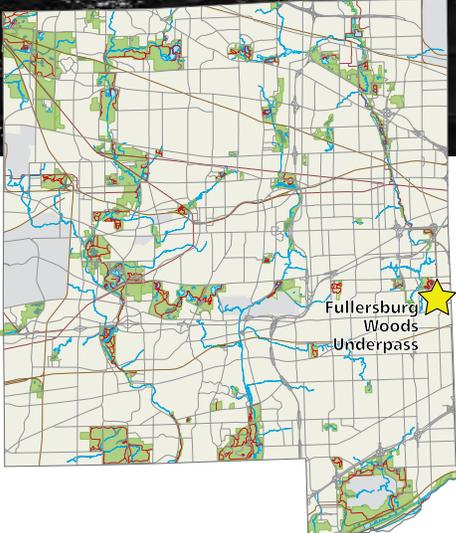
Fullersburg Woods

York Road Pedestrian Bridge



Repair or replace wooden walkway under York Road connecting the parking lot to Graue Mill and the Fullersburg Woods trail system

Estimated Cost \$



Description

The wooden pedestrian bridge below York Road has several deficiencies that require extensive reconstruction.

Project Need

For visitors who park on York Road, the pedestrian bridge that runs under the road along Salt Creek is the primary way to reach Graue Mill, Graue House and the forest preserve trail system. However, the high-maintenance structure is frequently filled with fast-moving flood waters and littered with trees, limbs and other debris, including debris that constricts the flow of Salt Creek. The bridge is closed several times a year because of flooding, requiring visitors to cross at the traffic light until the water subsides and repairs are completed.

Because of insufficient sunlight and poor air circulation, the high-moisture environment cannot dry sufficiently between floods, and its fasteners, joist hangers, lumber and finishes are not designed for this level of saturation. Several of the concrete pilings that secure the support posts in Salt Creek are spalling and deteriorating and require repair.

The project will first need to explore different solutions, such as removing the wooden bridge and improving the pedestrian traffic signal at York and Spring roads, repairing the bridge using higher-quality materials, or constructing a new bridge that would require less maintenance. Costs would vary based on the chosen option.

Master Plan Alignment

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Districtwide Tree Trimming



One-year contract for routine tree maintenance to allow staff to focus on hazardous trees and urgent issues

Estimated Cost \$

Description

The project will provide for a one-year professional services contract for tree maintenance.

Project Need

As forest preserve infrastructure continues to develop (new picnic and off-leash dog areas, 70 new miles of trails over the past 18 years, etc.) more trees require scheduled maintenance to meet Forest Preserve District standards. This coupled with a spike in tree mortality from emerald ash borers, severe storms, oak wilt and other causes has shifted crew responsibilities from planned maintenance schedules to day-to-day scheduling to address hazardous trees and other urgent issues as they arise.

The project will allow the Forest Preserve District to ensure pending tree maintenance is completed so its high standards can continue to be met.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
 - Objective 2.4 Enhance and promote unstructured nature exploration
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
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Districtwide Asphalt Maintenance



One-year contract for routine asphalt maintenance to allow staff to focus on urgent issues

Estimated Cost \$

Description

The project will provide for a one-year professional services contract for asphalt maintenance.

Project Need

As forest preserve infrastructure continues to develop (a 21% increase in hardscaped surface maintenance and 1 square mile of new asphalt surface since 2000, for example) more areas require scheduled maintenance to meet Forest Preserve District standards. This increase, however, has shifted crew responsibilities from planned maintenance schedules to day-to-day scheduling to address urgent issues in these areas as they arise. Already, the established four-year cycle of patching, seal coating, filling and striping has been extended to a five-year cycle.

The project will allow the Forest Preserve District to ensure pending asphalt maintenance is completed so its high standards can continue to be met.

Master Plan Alignment

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 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission

Districtwide Demolitions



Removal of underused structures to allow staff to focus on the maintenance of high-priority assets

Estimated Cost \$\$

Description

The project will allow the Forest Preserve District to identify and demolish underused structures, allowing crews to focus on maintaining high-priority assets.

Project Need

As part of its core infrastructure, the Forest Preserve District maintains 60 shelters, 87 bridges, 394 gates, 229 buildings, 230 benches, 60 latrines and 80 well systems. It adds to or improves this list annually.

Because infrastructure requires continuous inspection, maintenance and repair (and eventually renewal), the Forest Preserve District works to identify assets for decommissioning, those with low use or little effect on visitors, operations or the District's mission. With headcount at a 25-year low, reducing unneeded assets is one way the District can operate without significantly increasing cost or decreasing standards and structural conditions of its remaining assets. In some cases, it can even create new open spaces.

Master Plan Alignment

- | | |
|---------------|--|
| Goal 1 | Preserve, protect and restore open spaces |
| Objective 1.1 | Allocate additional resources to maintain existing high-quality natural areas and create new ones |
| Goal 4 | Refocus resources by reducing infrastructures and tasks not related to the mission |
| Objective 4.1 | Evaluate and eliminate infrastructures and buildings that do not actively support significant operations |
| Objective 4.2 | Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission |
| Objective 4.4 | Evaluate and make recommendations for historic holdings |



Initiatives and Other Considerations

Throughout the master planning process, the Forest Preserve District heard of issues in need of development but not addressed in the certified projects. In most cases, these issues warrant further study before recommendations can be made on how to address them.

Land Acquisition Plan

With few large undeveloped tracts of land remaining in DuPage County, the Forest Preserve District should reassess its land acquisition strategy and create a new plan for the future. The plan should address the Forest Preserve District's strategic plan, which states that acquisitions should align with the agency's mission, vision and purpose. The Forest Preserve District should also explore beneficial land swaps and streamline utility easements.

ADA Transition Plan

The Americans with Disabilities Act was enacted in 1992. That same year the Forest Preserve District created its ADA transition plan. Since then, the agency's made many improvements as regulated under the act, but it should now reevaluate sites and buildings to confirm compliance with the act and identify areas for improvement.

Landfill End-Use Plans: Environmental Controls and Monitoring, Habitat Development, and Cultural and Recreational Uses

The Forest Preserve District owns and stewards a number of closed landfills and other sites affected by the nondiscriminatory disposal or release of waste and potentially harmful materials by former landowners. A principal responsibility of the Forest Preserve District is to maintain these lands to protect and conserve human health and the natural environment.

Although these lands pose risks, when carefully planned they also offer opportunities for valuable natural habitat as well as recreational and cultural uses. However, the most recent end-use plans are over 20 years old and include features incompatible with modern systems required for the sites' long-term care.

It's imperative that the Forest Preserve District update its end-use plans to cement its commitment to the enduring operation, maintenance and monitoring of these sites and to identify the most appropriate secondary uses, such as natural habitat or compatible recreational space. Plans should also identify long-term costs and funding.

Education Center Master Plans

Many quality nature and learning experiences start at the Forest Preserve District's six education centers: Danada Equestrian Center, Fullersburg Woods Nature Education Center, Kline Creek Farm, Mayslake Peabody Estate, St. James Farm and Willowbrook Wildlife Center. Most master plans for these sites are over 10 years old; some are much older. All six should be refreshed to evaluate changes and address new issues and challenges.

Individual Forest Preserve Master Plans

With the exception of a few forest preserves, the last site-specific master plan for each was completed in 1992. Since then the Forest Preserve District acquired several new preserves and added to others.

All of the forest preserves would benefit from refreshed individual plans to address existing conditions, changes in visitors' needs and preferences, and features that could advance the Forest Preserve District's mission. Forest preserves with the highest visitation such as Blackwell, Herrick Lake and Greene Valley should take priority.

East Branch DuPage River Trail

The Forest Preserve District is partnering with DuPage County and Glen Ellyn to evaluate the feasibility of adding a segment of the East Branch DuPage River Trail from Churchill Woods to Hidden Lake. Pending the completion of a feasibility study, these partnering agencies will need to arrange for engineering and agreements so they can move forward with funding, construction and plans for long-term maintenance.

Green Energy Study

To further strategic plan priorities to increase energy efficiencies and reduce the agency's carbon footprint, the Forest Preserve District should study ways to use solar and other renewable or sustainable energy sources. The study should consider restraints while formulating a plan and schedule and identifying funding sources.

Natural Resources and Grounds Maintenance Operations Assessment and Facility Provisions

Throughout the year 60 to 75 natural resources and grounds employees maintain and restore natural areas and infrastructure across 26,000 acres, 166 miles of trails, 31 lakes, and 47 miles of waterways within 60 preserves.

In 2007 an outside consultant assessed the operational and infrastructure needs of these crews. It found the Forest Preserve District's facilities undersized, aged, in marginal states of repair and usefulness, and substandard as compared to similar facilities used by peer agencies. A 2019 reexamination by outside consultants again found facilities inadequate, obsolete and in poor condition.

For crews to continue to achieve the high level of service the public has come to expect, the Forest Preserve District needs to evaluate its land maintenance and restoration needs and practices, identify target levels of service, and then determine the optimal means for reaching and maintaining those levels.



Sign Plan

The Forest Preserve District has thousands of posted signs in various conditions. To ensure consistent branding and the communication of accurate, legible, aesthetically pleasing information, the Forest Preserve District needs to develop a plan that outlines standards and schedules for replacement. It also should consider the development of a comprehensive regional trail sign system in coordination with the county, municipalities and other agencies.

Trail Plan

The Forest Preserve District has added hundreds of miles of trails over the past few decades. As such, it needs to summarize existing conditions and outline opportunities for improvements and enhancements to guide future development decisions.

Cultural Resource Management Plan

The Forest Preserve District has numerous structures with potentially significant cultural value. To guide any future protections, the Forest Preserve District needs to develop a plan to identify these structures; the goals for their operation and preservation; potential partnerships; and funding sources. It should take into consideration current or potential partnerships for sites such as the Danada House, Danada Model Farm, Graue Mill, Frederick Graue House and Greene Farm Barn. Additionally, it should update its policy for the management of historic and cultural resources.

Site Operations Work Site Consolidation Plan

With the ongoing consolidation and reorganization of site operations staff, the Forest Preserve District should develop a plan to identify surpluses or deficiencies in office, work and equipment-storage spaces and make appropriate adjustments to meet future operational needs.

Headquarters Workspace Efficiency Improvement Plan

Recent reorganization efforts have changed the way space is used within the Forest Preserve District's headquarters building. The Forest Preserve District should reevaluate its needs to optimize use of the facility.

Infrastructure Management Plan

The Forest Preserve District contains hundreds of buildings and other structures. It needs to develop a comprehensive plan to identify conditions, the status of regular or deferred maintenance, and plans for the continued routine maintenance or revitalization of principal structures. This will ensure continued efficient operations and delivery of services. Establishing an infrastructure management funding mechanism based on the Sherman-Dergis formula should be explored.

Special Needs Recreation Plan

The Forest Preserve District needs to develop a plan for special-needs audiences that includes camps, adventure days, and other opportunities and programs.



The Forest Preserve District Today

Demographics

At 336 square miles, DuPage County is the smallest in the seven-county Chicago metropolitan area, but as of 2019 it has the second-largest county population in the state at 929,980. Between 2010 and 2019 its population increased 1.42% as the state’s overall population decreased by 0.46%.

The median age in DuPage County is 39.8, slightly older than the state median of 38.5.

Compared to Chicago metropolitan area averages, DuPage County has a larger white and Asian population but a smaller black population. Of its 25.73% minority population, 14.77% are Hispanic or Latino; the area average is 21.9%.

The average household size in DuPage is 2.66. That number is slightly larger than the state average of 2.56 but is the second lowest in the metropolitan area next to Cook County. In DuPage 35.42% of households have children; 33.45% do statewide.

In the Chicagoland area DuPage residents have the highest levels of education, rates of employment and percentages of owner-occupied housing units. Compared to the state median of \$66,487, the median household income in DuPage is \$91,357.

Over 40 local government park districts provide DuPage residents with open-space and recreational opportunities, but the single largest agency to do so is the Forest Preserve District.

Land Use

According to the U.S. Environmental Protection Agency, DuPage County is in the Valparaiso-Wheaton Morainial Complex of the Central Corn Belt Plains within the Eastern Temperate Forest Ecoregion. This hilly, hummocky, rolling complex contains moraines, kames, eskers, rolling till plains, outwash plains, kettle holes and ravines. Its soil is largely derived from thick late-Wisconsinian glacial drift. Bedrock is generally deep below this glacial drift, but some outcroppings occur near streams.

In the 19th century, prairies and forests dominated the moraines; poorly drained areas contained swamp white oak forests and marshes. Prairie covered more than half the region. As European settlers suppressed natural fires and installed drainage tiles for crops, open prairies and wetlands dwindled. Today, the urban landscape contains only scatterings of pasturelands, wooded areas, lakes and wetlands.

Currently 19.4% of the county is open space. The largest land uses are single-family residences (34.5%) and transportation or other (20.0%).

Forest Preserve Land

In 1915 Illinois passed the Downstate Forest Preserve Act, which authorized the establishment of forest preserve districts “to acquire and hold lands containing forests, prairies, wetlands and associated plant communities or lands capable of being restored to such natural conditions for the purpose of protecting and preserving the flora, fauna and scenic beauty for the education, pleasure and recreation of its citizens.”

That same year DuPage voters approved the organization of the Forest Preserve District of DuPage County. The agency acquired its first preserve – York Woods in Oak Brook – in 1917.

Over the next few decades growth was slow, but as the county’s population skyrocketed between 1950 and 1970, the Forest Preserve District began to aggressively acquire land. Between 1963 and 1969 it acquired three times as many acres as it had during its first 50 years.

Land acquisition slowed in the 1980s and 90s, but bond-issue referendums in 1987, 1991, 1992, 1997 and 2006 allowed the Forest Preserve District to increase its holdings. Today it covers 26,000 acres and 60 forest preserves.

Habitat Restoration and Wildlife Conservation

In 1988 the Forest Preserve District revised its land management policy and established a goal of preserving 90% of its holdings in a natural state without active development. That number is currently at 89%. Of that 89%, 22% is Class IV habitat, the highest of ecological value. Over 2,600 acres receive additional protection as state-designated nature preserves or land and water reserves.

To reduce and control the spread of invasive terrestrial plants in these natural areas, crews use prescription burns, selective clearing, and mowing. To control invasive aquatic plants they use physical, mechanical, and chemical means.

The Forest Preserve District’s native plant nursery grows 90 different kinds of flowers and grasses using seed harvested from remnant areas throughout the county. It also grows 50

to 60 different types of native trees. Each year crews plant 700 to 1,200 trees from this stock in natural areas or around educational and recreational sites.

At its Urban Stream Research Center – the only facility of its kind in the state – the Forest Preserve District augments populations of common native freshwater mussels by propagating and rearing juveniles before releasing them into historical watersheds. In addition, the center supports the incubation of state-endangered Blanding’s turtle eggs and the rearing of federally endangered Hine’s emerald dragonfly larvae. It is also the hub of the Forest Preserve District’s aquatic invasive species program, which monitors lakes and streams for nonnative zebra mussels.

The Forest Preserve District also owns and operates Willowbrook Wildlife Center, a popular nature center and rehabilitation facility, which provides care and medical treatment to injured and orphaned native wild animals.

Visitor Resources

Each year the Forest Preserve District welcomes more than 4 million visitors. It is the county leader in outdoor recreation but is fundamentally different from a park district. It does not provide playgrounds, athletic fields or aquatic centers but focuses instead on nature-based outdoor recreational facilities such as trails, fishing piers, off-leash dog areas, campgrounds and picnic areas.

The Forest Preserve District has 166 miles of trails; most allow hiking, biking, cross-country skiing and horseback riding. Leashed dogs are welcome in most preserves, and Blackwell, East Branch, Greene Valley, Hawk Hollow, Mayslake, Oldfield Oaks and Springbrook Prairie have off-leash areas.

There are 25 reservable picnic shelters, over 100 parking lots, one family and seven youth-group camping areas, five canoe launches, six model craft areas, an archery range and a snow-tubing hill. Visitors can rent rowboats, kayaks and canoes at Blackwell and Herrick Lake or use their own on select lakes at Blackwell, Hidden Lake, Mallard Lake and West Branch. The Forest Preserve District also operates three golf courses: 9 holes at Green Meadows, 18 at Maple Meadows and 18 at The Preserve at Oak Meadows.



The Forest Preserve District's 30 lakes and 47 miles of rivers and tributaries are open for fishing (unless posted), and it stocks select lakes with bluegill, channel catfish, crappie, large- and smallmouth bass, muskie, northern pike, perch, walleye, or rainbow trout.

Each year more than 100,000 people join guided and self-guided programs at six education centers: Danada Equestrian Center, St. James Farm, Mayslake Peabody Estate, Kline Creek Farm, Willowbrook Wildlife Center and Fullersburg Woods Nature Education Center. The programs translate key agency expertise in habitat restoration, land preservation and wildlife conservation. Experiences range from passive recreation to special events, family-friendly activities, summer camps, and in-depth special-interest programs on natural and cultural history. Students and Scouts join tailored field trips and in-class presentations, and teachers benefit from professional-development and extension programs.

There are also locations for business meetings, conferences, seminars, weddings, receptions, and casual lunches, such as the Danada House, Frederick Graue House, Maple Meadows Grill and Pub, Mayslake Peabody Estate and St. James Farm's indoor arena.

Infrastructure and Maintenance Obligations

General Use Areas

The Forest Preserve District maintains 9 million square feet of paved parking lots and access roads and 166 miles of trails, which take visitors through natural areas and around recreational sites and education centers. It mows 300 acres of turf and maintains 15,000 trees and 13 acres of landscape bedding in developed areas. It also actively manages the 47 miles of rivers and creeks within its boundaries, mostly by removing debris that blocks their flow.

Structures

The Forest Preserve District actively maintains 230 buildings, 60 shelters, 87 bridges, 450 gates, 60 latrines, 80 wells and 230 benches in various states of repair with fewer employees than in 1992. Each year it adds new infrastructure through its capital improvement program, the acquisition of new property, or intergovernmental agreements.

Numerous structures have historical significance, the most notable being Mayslake Peabody Estate, Graue Mill and the Frederick Graue House, the Danada House and Danada Farm, and buildings at St. James Farm. It has active agreements with the nonprofit Graue Mill Corporation and Friends of Danada and agreements in place for other historic structures. However, many are unused due to a lack of resources to restore or operate them, such as the Greene Farm Barn, McKee House and Mains House.



Stormwater Facilities

The Forest Preserve District owns hundreds of wetlands, ponds and lakes as well as 14% of the county's regulatory floodplain, maintaining all as open space. These areas serve a valuable stormwater management function by holding and retaining runoff, thereby reducing urban flooding. While the majority are natural features, some were built cooperatively with municipalities, the county, and state and federal agencies specifically to mitigate flooding. Additionally, the Forest Preserve District owns or manages six state-regulated dams that hold stormwater to lessen downstream flooding.

Landfills

When the county and Forest Preserve District were governed by the same board, several forest preserve sites contained landfills, which accepted residential and commercial refuse and served the county's solid-waste disposal needs. One operated at Blackwell from 1965 to 1973, one at Greene Valley from 1974 to 1996 and one at Mallard Lake from 1975 to 1999. Over the years the Forest Preserve District acquired additional smaller dumpsites.

Today, none of the landfills on Forest Preserve District property are operational, but the Forest Preserve District still oversees their management as well as the cleanup of contaminated parcels it has acquired over time.

Human Resources

Board of Commissioners

For 87 years the Forest Preserve District was managed by the same board as the county, but in 1996 the state amended the Downstate Forest Preserve Act to allow counties like DuPage to create separate governing bodies. The intent was to mitigate conflicts of interest between development and land preservation.

In 2002 DuPage voters elected their first independent Forest Preserve District board, seven members with one commissioner elected from each of the county's six districts and one president elected by the county at large. That same system of government oversees operations today.

Employees

Ten departments manage the Forest Preserve District's natural areas, facilities, centers, daily operations and administrative responsibilities: Natural Resources, Resource Management & Development, Community Services & Education, Golf Operations, Law Enforcement, Executive, Community Relations, Finance & Administration, Human Resources and Information Technology.

On average the Forest Preserve District employs 312 people; about 40 are part-time. Approximately 150 seasonal or intermittent employees supplement this headcount. Over 900 volunteers assist staff in various departments.

Financial Resources

Funding for Forest Preserve District operations comes primarily from real estate taxes, but there are multiple long-term funding sources, such as endowments, nonendowment earmarked funds, proceeds from bonds, and landfill and environmental funds. About 6% of revenues are from visitor permits and fees.

Revenues for fiscal year 2019 include \$50.8 million in property tax revenues; \$8.8 million in grants, intergovernmental reimbursements, and other sources; \$5.3 million from permits and fees; and \$6 million in interest earnings on investments. The operating budget for calendar year 2019 is \$40,222,225.

Standard & Poor's gave the Forest Preserve District a AAA-bond rating on new debt issuance and reaffirmed the agency's AAA rating on existing bonded debt. Under this assessment, the Forest Preserve District has maintained a "strong" rating – the highest possible – defined by Standard & Poor's as indicative of "practices that are strong, well embedded and likely sustainable."

In the past, the Forest Preserve District issued bonds to acquire land, restore native habitats, and maintain and develop trails and other recreational facilities. The most recent voter-approved referendum in 2006 authorized the sale of \$68 million in bonds, which contributed to the purchase of 360 acres at 14 locations.





Need for a 2019 Master Plan

Overview

The last time the Forest Preserve District completed a master plan was 27 years ago in 1992. Before then the agency was guided by its 1966 Land Acquisition Master Plan, which it amended in 1976.

The 1992 plan recognized that continued county development meant the era of major land acquisitions was drawing to a close. It instead focused on developing recreational facilities; rehabilitating existing facilities; and restoring, operating, and maintaining natural areas.

Improvements, changes and investments over the past 27 years have created an early 21st century Forest Preserve District now in need of a master plan of its own.

Land Acquisitions

Since 1992 the Forest Preserve District has grown by 3,300 acres, increasing almost every preserve and introducing the 103-acre Oldfield Oaks, 135-acre Night Heron Marsh, 595-acre St. James Farm, 120-acre Des Plaines Riverway, 50-acre Brush Hill, 57-acre Medinah Wetlands and 375-acre Dunham forest preserves. In 2016 Goodrich Woods, Pioneer Park, Burlington Park, and West Branch Riverway, all owned by the Forest Preserve District but operated by Naperville Park District, returned to Forest Preserve District control.

Natural Resource Restoration

In addition to routine natural resource management efforts, there have been multiple major endeavors.

The Forest Preserve District removed or modified dams at Churchill Woods, Warrenville Grove, McDowell Grove, and The Preserve at Oak Meadows, which not only improved water quality but also created wetlands and restored surrounding floodplains, providing better habitat for wildlife and stormwater management features for county residents. The dam removal at McDowell Grove in particular was the result of the larger multiyear Kerr-McGee Kress Creek/West Branch DuPage River Region 5 Superfund Site cleanup.

To return natural twists and turns to waterways deepened and straightened by farmers decades ago, the Forest Preserve District remeandered 2 miles of Spring Brook at Springbrook Prairie and 2.3 miles of Spring Brook at St. James Farm and Blackwell. It restored valuable wetlands along Brewster Creek at Pratt's Wayne Woods and at the West Branch DuPage River and Klein Road fen at West Branch.

At Waterfall Glen, the Forest Preserve District created critical rivulet habitat for the federally endangered Hine's emerald dragonfly and returned kettles – rare seasonally wet breeding habitats for salamanders and other amphibians – at Kettle Woods.

As a result of its natural resource efforts, the Forest Preserve District received state nature preserve designation at Pratt's Wayne Woods, Des Plaines Riverway, Meacham Grove, Swift Prairie, and Springbrook Prairie and state land and water reserve designation at Springbrook Prairie and Belleau Woods.

To support some of the rare wildlife that relies on the high-quality natural areas it maintains, the Forest Preserve District has hatched over 3,000 state-endangered Blanding's turtles for release into the wild and raised 4,000 freshwater mussels for release into the West Branch DuPage River and its tributaries.

Access

Since 1992 the Forest Preserve District increased access to several preserves by constructing or expanding trails and parking lots.

A boon to trail fans, the Forest Preserve District added over 100 miles of trails for hikers, bikers, horseback riders and cross-country skiers at Blackwell, Churchill Woods, Cricket Creek, Danada, East Branch, Fullersburg Woods, Greene Valley, Hawk Hollow, Herrick Lake, Hidden Lake, McDowell Grove, Mallard Lake, Mayslake, Medinah Wetlands, Meacham Grove, Oak Meadows, Oldfield Oaks, Pratt's Wayne Woods, St. James Farm, Salt Creek Park, Salt Creek Marsh, Songbird Slough, Spring Creek Reservoir, Springbrook Prairie, Timber Ridge, Warrenville Grove, Waterfall Glen, West Branch, West Branch Riverway, West DuPage Woods, Willowbrook, Winfield Mounds, Wood Dale Grove and York Woods.

Much of its work focused on completing regional trails, such as the Danada-Herrick Lake Regional Trail, Salt Creek Greenway Trail, Southern DuPage Regional Trail, Centennial Trail and Veteran's Memorial Trail. It also built segments of the East Branch DuPage River Trail, North Central DuPage Regional Trail and West Branch DuPage River Trail.

To accommodate an increase in trail users and visitors in general, the Forest Preserve District built parking lots at Cricket Creek, Danada, Greene Valley, Mallard Lake, Mayslake, Meacham Grove, Oldfield Oaks, Pratt's Wayne Woods, St. James Farm, Spring Creek Reservoir, Springbrook Prairie, Timber Ridge, Waterfall Glen and West Branch and expanded existing lots at Blackwell, East Branch, Fullersburg Woods, Green Meadows, Herrick Lake, Hidden Lake and Willowbrook.

Recreational Amenities

Blackwell, Hidden Lake, Herrick Lake, Mallard Lake, Spring Creek Reservoir and Springbrook Prairie all received new picnic shelters. Blackwell became the site of the Forest Preserve District's first permanent archery range and received a new youth-group campground and major improvements to its family campground.

The Forest Preserve District built a model airfield at Springbrook Prairie and relocated the Pratt's Wayne Woods field to Stearns Road. After closing the landfill at Greene Valley, improvements at the hill gave visitors a scenic overlook and a airfield for model gliders and sailplanes. Cricket Creek gained a model-boating area.

Developments for water-based activities included new canoe launches at Churchill Woods, Cricket Creek, Fullersburg Woods, Salt Creek Greenway, Salt Creek Park, McDowell Grove and Warrenville Grove. A boat launch was built at Blackwell, and boat-rental buildings were constructed at both Blackwell and Herrick Lake.

The Forest Preserve District once operated several dog "training" areas, but as the interest in dog parks grew it converted the sites to general "off-leash" areas. Today it operates seven. It completed improvements at Blackwell and East Branch and built new areas at Mayslake and Oldfield Oaks. It relocated the off-leash areas at Springbrook Prairie and Greene Valley to other locations within those preserves, and moved the Pratt's Wayne Woods area to Hawk Hollow.

Education Centers

Shortly after acquiring Mayslake Forest Preserve in 1992, the Forest Preserve District installed life-safety improvements and expanded parking. It later converted part of the third floor of the retreat wing into a storage area for its artifacts collection. After numerous attempts to repurpose the vacant friary, the Forest Preserve District demolished the structure. At Mayslake Hall itself, it completed restorations of the library, solarium, spiral staircase, dining room, breakfast porch and courtyard facade.

At Kline Creek Farm the Forest Preserve District constructed an award-winning visitor center and later a honey processing building and several sheds. At Fullersburg Woods it remodeled the teacher resource center and installed new exhibits in the visitor center. Downstream along Salt Creek, it restored the Graue House and completed major structural improvements at Graue Mill.

The Forest Preserve District renovated several animal habitats and rehabilitation spaces at Willowbrook Wildlife Center and built an enclosure specifically for sandhill cranes. As part of the first phase of the center's 2011 master plan, it constructed a new support building and expanded the parking lot. It also added a flight cage for rehabilitating birds.

At the Danada House, the Forest Preserve District renovated the interior, constructed an atrium and installed ornamental gardens. It built a modular office at the Danada Equestrian Center as well.

After taking possession of St. James Farm in 2007, the Forest Preserve District added an entrance drive, parking lot, and municipal water and sewer connections for improved public access. The completion of renovations at the indoor riding arena in 2018 allowed for additional programming at the site.

Golf

The Forest Preserve District expanded the parking lot at Green Meadows in 2004 but left the remainder of the site relatively unchanged. At Maple Meadows, it completely reconfigured the course and built a new clubhouse.

Oak Meadows received a new cart storage building in 2002 but lost its clubhouse to a lightning-ignited fire in 2009. In 2016 the Forest Preserve District began a major two-year renovation of the course, taking land from Maple Meadows' adjacent "East 9" to create a reconfigured award-winning 18-hole layout renamed "The Preserve at Oak Meadows." It built a new halfway house in 2018 and began work on a new clubhouse in 2019, which it expects to open in 2020.

Support Buildings

In 2000, the Forest Preserve District moved its administrative headquarters from Glen Oak to a new building at Danada.

At Blackwell, it added a sign shop to its facilities management operations in 2003 and opened a new fleet services building in 2017 to replace the one at Churchill Woods. In 2011 it built the one-of-a-kind Urban Stream Research Center near the West Branch DuPage River.

Guard residences were common at several preserves, but since 1992 the number has dropped from 17 to eight to increase operational efficiencies.

Landfills

As a legacy from the days when the Forest Preserve District and county boards were combined, the Forest Preserve District oversees the management of several closed landfills, two that were still in operation in 1992.

It recently undertook several major environmental projects to remove landfill gases and leachate more effectively, stabilize streambanks, and improve cover systems to better protect human health and the environment.





The Master Planning Process

In 2017, after the Forest Preserve District experienced 25 years of dramatic changes, the Board of Commissioners approved the development of a new master plan.

A workgroup of 12 employees with a combined 196 years of experience with the Forest Preserve District helped guide the process. Its members were from Resource Management & Development, Community Services & Education, Natural Resources, and Community Relations. The group met regularly and was integral in designing the planning process; coordinating meetings; developing surveys; analyzing results; and eventually formulating the plan's final goals, objectives, tactics, projects, initiatives, and other considerations for board approval.

In the end, the workgroup received comments and opinions from more than 6,500 people.

Meetings

Between August and November 2017 with assistance from a consultant, the workgroup held meetings and workshops for the public, volunteers, employees, commissioners and special-interest groups.

Public Opinion Meetings

Public meetings brought residents into the planning process, promoted surveys and additional components, and provided a quick overview of community concerns.

Dates and Locations

After developing a format and hosting two test meetings, the Forest Preserve District hosted one meeting in each of the county's six voting districts using the same agenda.

District 1		
Sept. 19, 2017	7 - 8:30 p.m.	Itasca Community Library in Itasca
District 2		
Sept. 26, 2017	7 - 8:30 p.m.	Mayslake Peabody Estate in Oak Brook
District 3		
Oct. 30, 2017	7 - 8:30 p.m.	Indian Prairie Public Library in Darien
District 4		
Oct. 25, 2017	7 - 8:30 p.m.	College of DuPage in Glen Ellyn
District 5		
Oct. 18, 2017	7 - 8:30 p.m.	Naperville Municipal Center in Naperville
District 6		
Oct. 3, 2017	7 - 8:30 p.m.	West Chicago Park District ARC Center in West Chicago

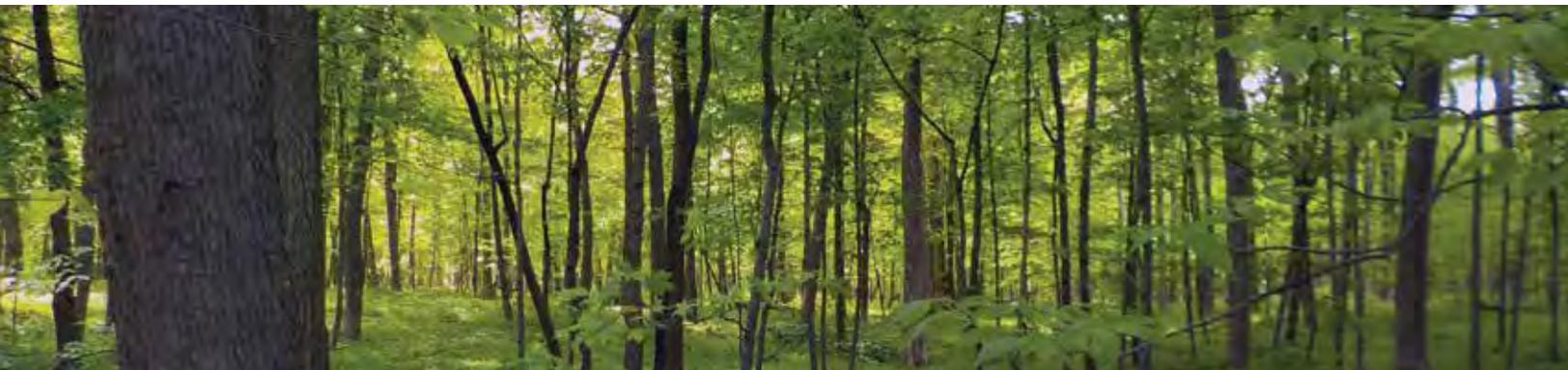
Agenda

- Arrival greetings and refreshments
- Request to participate in cumulative voting activity before the group discussion
- Welcome and introduction by the Forest Preserve District president and the commissioner from the relevant district
- Staff explanation of the master plan process
- Staff-moderated discussion of four questions with replies written and displayed on flip charts for participants' review
- Opportunity for general comments (also displayed on flip charts)
- Reminder to call or email Forest Preserve District staff with comments and ideas not expressed at the meeting

Results

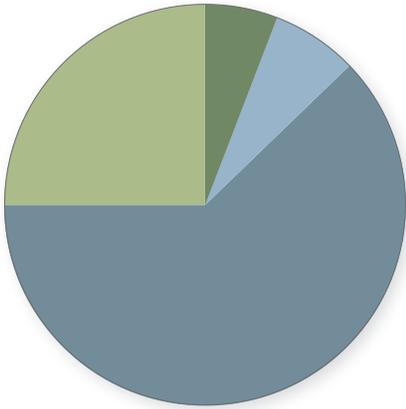
The meetings had 188 attendees, who gave 911 comments related to the four discussion questions, as summarized in the pie charts on the next page. In addition, at the end of each meeting, participants could share comments on any topic. The five categories below summarize those comments.

	Percent of All Comments
Better communication, outreach and transparency	29
Preserve improvements, programs and amenities	23
General, favorable comments about the Forest Preserve District	20
More collaboration, cooperation and coordination	15
More land acquisition and natural resource restoration	13



Question 1

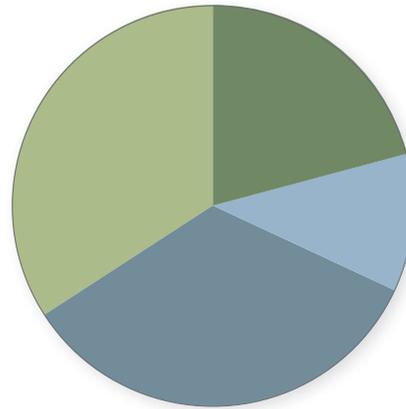
How do you use the forest preserves?



- 62% To participate in an outdoor activity
- 25% To visit an education site, attend a program or event
- 7% To volunteer or spend time with family and friends
- 6% To spend time in nature or passively enjoy the benefits of open space

Question 2

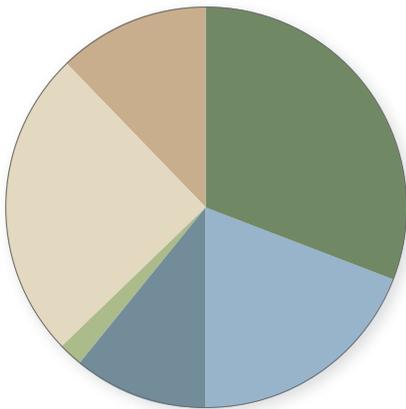
What do you like about the forest preserves?



- 34% Good sites, amenities, programs, events and outdoor activities
- 34% Protection or restoration of open space or natural resources and broader community benefits
- 21% Ease of access, good distribution and equity, safe and well maintained
- 11% Aspects about the Forest Preserve District as an organization

Question 3

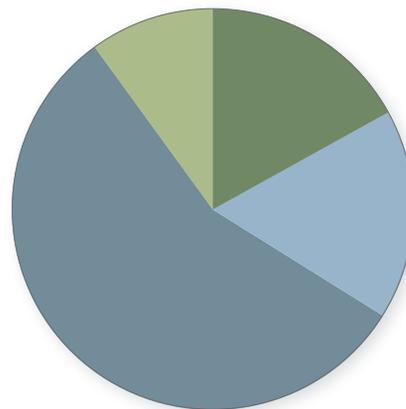
What don't you like about the forest preserves?



- 31% Not enough or need improved recreation facilities, sites, amenities, access and programs
- 25% Aspects about the Forest Preserve District as an organization, its policies and restrictions
- 19% Insufficient or unclear communication, outreach and public information
- 12% Not enough maintenance or specific maintenance procedures
- 11% Too much development or not enough natural resource restoration
- 2% Conflicts between user groups

Question 4

What would you like to see in the future at the forest preserves?



- 56% Better access, preserve improvements, amenities, maintenance, programs and security
- 17% Better outreach, communication and promotion
- 17% More land acquisition, natural resource restoration and scientific research
- 10% Better transparency, collaboration, partnerships and policy changes

Volunteer Opinion Meetings

Because its volunteers are highly engaged individuals quite familiar with the agency, the Forest Preserve District felt it was important to provide separate meetings so they could be involved in the planning process. The meetings allowed volunteers to share their ideas and experiences; highlighted surveys and other additional components; and gave the Forest Preserve District additional insight into community concerns.

Dates and Locations

The Forest Preserve District hosted three volunteer meetings using an agenda similar to that from the public meetings.

- Nov. 13, 2017 1 p.m. Mayslake Peabody Estate in Oak Brook
- Nov. 14, 2017 1 p.m. and 6 p.m. Forest Preserve District Headquarters in Wheaton

Results

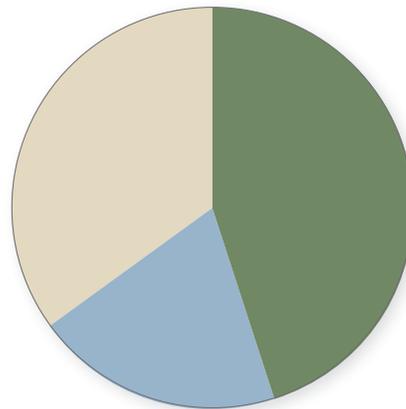
Sixty-two volunteers attended the meetings and provided 559 comments on three discussion questions, as summarized in the pie charts on this and the following page. The 18 volunteers who participated in the public test meetings provided an additional 128 comments.

Similar to the public meetings, at the end of each meeting participants could comment on any topic. The four categories below summarize those comments.

	Percent of All Comments
Better communication, policies and procedures, staff and volunteer concerns	58
More land acquisition and natural resource restoration	22
Preserve improvements, programs and events	13
General, favorable comments about the Forest Preserve District	7

Question 1

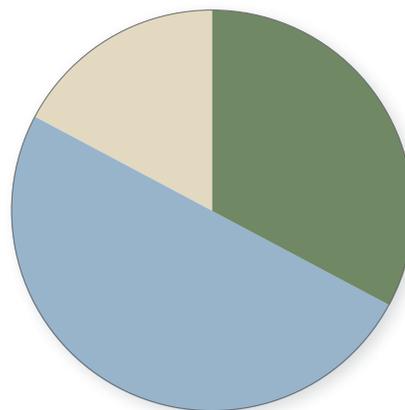
What do you like about the forest preserves?



- 45% Protecting open space and improving the environment
- 35% Facilities, amenities and activities
- 20% Aspects of the Forest Preserve District as an organization and particular individuals within and supporting it

Question 2

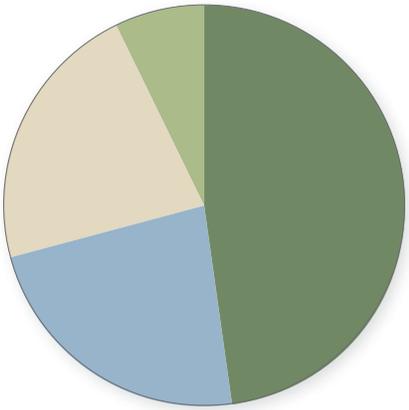
What don't you like about the forest preserves?



- 50% Aspects of the Forest Preserve District as an organization and particular individuals within and supporting it
- 33% Lack of access, development, amenities, activities and maintenance
- 17% Too much development and not enough natural resource restoration

Question 3

What would you like to see in the future at the forest preserves?



- 48% New or restoration of existing facilities, trails, programs and amenities
- 23% More land acquisition, natural resource restoration and less development
- 22% Improved forest preserve administrative practices, collaboration and clear direction
- 7% Other uncategorized comments



Staff Workshop

On Aug. 24, 2017, 51 employees attended a workshop at Mayslake Peabody Estate from 8 to 11:30 a.m. They were divided into six groups and asked to provide their thoughts on four questions, as summarized below.

Question 1

What do I really value about being a staff member at the District? How does that translate into overall District values?

- The mission of the District
- Being a public servant
- Working conditions and fellow employees
- Fulfillment of my professional goals

Question 2

What are the opportunities for staff to contribute to make the District stand out to county residents?

- Customer service/daily interactions with the public
- Improved marketing
- Community outreach
- Collaboration between agencies
- Good appearances/high level of maintenance/public perception
- Assess, improve and innovate
- Internal cooperation

Question 3

What are the upcoming challenges for the District and how can staff help?

- How to maintain more with less
- Need better technology
- Need better external communications
- Need better internal communications
- Be cutting edge and proactive
- Low staff morale and changing leadership
- Need to stay on mission
- Better implementation of 90/10 policy
- No “park district” type development
- Potential consolidation with the county

Question 4

What priorities should we as staff hold in high importance moving into the future?

- Conservation
- Stay on mission
- Educate the public
- Staff development/improve morale
- Internal communications
- High level of facility and infrastructure maintenance
- Customer service
- Be innovative
- Improve technology
- Improve efficiency
- Community outreach
- Make the forest preserves more accessible



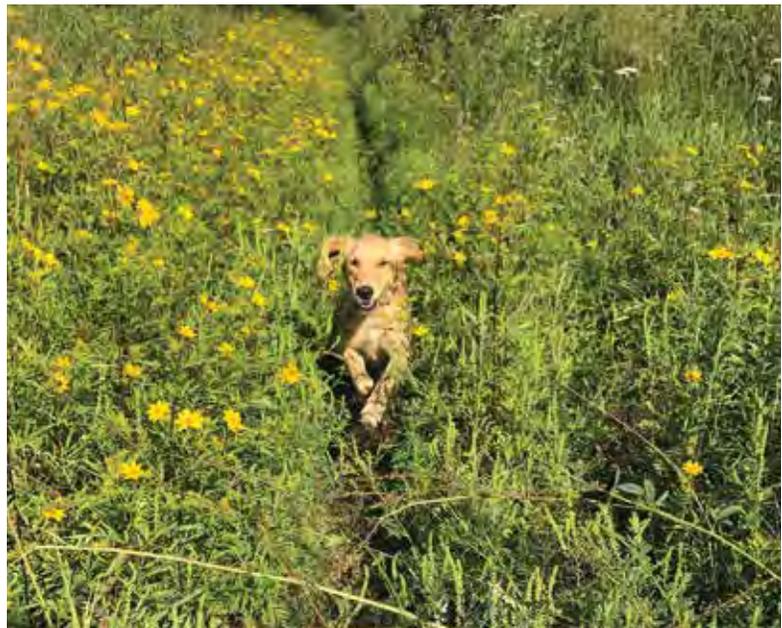
Commissioner Vision Sessions

A series of sessions allowed Forest Preserve District commissioners to give individual opinions and name short-term priorities. Commissioners have a keen awareness of the Forest Preserve District as a whole as well as vested interests in the individual districts they represent. Discussions centered on trail expansion, the desire to finish projects before launching new ones, and the need to keep the Forest Preserve District on solid financial ground. Commissioners also wanted the agency to focus on increasing visitation and evaluating existing structures to improve use and efficiencies.

Meetings for Special-Interest Groups

To gather additional anecdotal information, the Forest Preserve District held nine meetings for people interested in off-leash dog areas, historic and cultural resources, outdoor recreation, programs for visitors with special needs, and other special aspects.

Fifty-one people attended, and almost every group stressed the need for the Forest Preserve District to provide natural resources for the physical and psychological well-being of county residents and visitors. Other suggestions included continuing and improving partnerships; increasing and improving programs, amenities, and trail connectivity; and improving accessibility.



Surveys

Public Surveys

The Forest Preserve District conducted a random-sample survey and a community survey using questions crafted by the workgroup and other employees. It produced and promoted the survey materials and collected the responses.

For the random-sample survey, the Forest Preserve District randomly pulled 5,000 addresses from all DuPage County households and then recruited volunteers to collate and prepare materials for mailing. It also purchased 5,000 emails associated with DuPage County residents and sent surveys to those individuals as well.

Anyone could complete the community survey, which the Forest Preserve District posted on its website and provided as printed copies at its education centers.

Public Research Group's *Community Survey and Assessment Report* (see appendix B) summarized the responses.

- Ninety percent of respondents believe the protection of natural areas is the most important purpose of the Forest Preserve District.
- Nearly one out of two visits a preserve at least once a month. Only 11% have never been to a forest preserve.
- The most common activities are using the trails (76%), enjoying nature (63%), and sitting or relaxing (40%).
- Most are happy with the way forest preserves are now and prefer the Forest Preserve District focus on maintaining what it already has.
- The majority (83%) drive to a forest preserve. Of those, 65% drive 3 to 10 miles.
- The top reason the Forest Preserve District should acquire more land is to protect sensitive natural areas. The second is to preserve open space. The top type of land the Forest Preserver District should acquire is high-quality natural areas.

Respondents also ranked what they thought the Forest Preserve District should focus on over the next five years.

1. Restore existing prairies, woods, wetlands, lakes or streams
2. Maintain or improve existing forest preserve buildings, parking lots or outdoor recreation areas
3. Build new connections between existing trails
4. Acquire more land
5. Build new trails
6. Maintain or restore historic buildings or structures
7. Build new forest preserve buildings, parking lots or outdoor recreation areas

Volunteer Survey

The Forest Preserve District crafted another survey to gather opinions from its more than 900 volunteers. The format was similar to the community survey but contained more open-ended questions plus one on volunteers' perceptions of forest preserve visitor interests.

It sent the survey to all volunteers on Nov. 17, 2017, emailing most but sending paper copies to people without email addresses on file. It received 172 completed surveys (163 online and nine mailed). Public Research Group's *Community Survey and Assessment Report*, which is part of the master plan appendix, summarized the responses.

- There were three top responses to the question, "What would you like to do, see or see more of in DuPage forest preserves?"

Restoration of natural areas	54%
Trails	38%
Flush restrooms	27%
- The top reason the Forest Preserve District should acquire more land is to preserve historic buildings. The second is to preserve open space. The top type of land the Forest Preserver District should acquire is high-quality natural areas.
- Volunteer survey respondents also ranked what they thought the Forest Preserve District should focus on over the next five years.
 1. Restore existing prairies, woods, wetlands, lakes or streams
 2. Maintain or improve existing forest preserve buildings, parking lots or outdoor recreation areas
 3. Build new connections between existing trails
 4. Acquire more land
 5. Maintain or restore historic buildings and structures
 6. Build new trails
 7. Build new forest preserve buildings, parking lots or outdoor recreation areas

Employee Survey

Recognizing the distinct perspective dedicated staff brings to any master planning process, the Forest Preserve District crafted a survey specifically for its 300 employees. The format was similar to the community survey but contained more open-ended questions plus one on employees' perceptions of forest preserve visitor interests.

The Forest Preserve District sent the survey to all employees on Nov. 17, 2017. It emailed most but sent paper copies to employees who did not have email access. It received 178 completed surveys (171 online and seven printed). Public Research Group's *Community Survey and Assessment Report* (see appendix B) summarized the responses.

- There were three top responses to the question, "What would you like to do, see or see more of in DuPage forest preserves?"

Restoration of natural areas	54%
Flush restrooms	34%
Drinking water	31%

- There were three top responses to the question, "If you have regular interactions with visitors, what do they tell you they'd like to see more of at DuPage forest preserves?"

Flush restrooms	39%
Restoration of natural areas	34%
Drinking water	29%

- The top reason the Forest Preserve District should acquire more land was to preserve open space. The second was to preserve historic buildings. The top type of land the Forest Preserve District should acquire was high-quality natural areas.
- Employee survey respondents also ranked what they thought the Forest Preserve District should focus on over the next five years.
 1. Restore existing prairies, woods, wetlands, lakes or streams
 2. Maintain or improve existing forest preserve buildings, parking lots or outdoor recreation areas
 3. Build new connections between existing trails
 4. Acquire more land
 5. Build new trails
 6. Maintain or restore historic buildings and structures
 7. Build new forest preserve buildings, parking lots or outdoor recreation areas



Cumulative Voting

Over a 10-week period, the Forest Preserve District held cumulative voting activities to engage the public and gauge which categories people felt it should focus on over the next five years: trails; the preservation of historic buildings and sites; prairie, woodland and wetland restoration; nature centers and programs; and recreation.

Each participant received 10 tokens and “voted” by placing the tokens in ballot boxes representing each category. The participant could place all 10 chips in one box to show strong support for a single category or could divide them among the boxes in any way. The master plan workgroup tested the activity twice before its formal rollout.

Dates and Locations

People could participate at the meetings in September, October and November and at six public events.

Kline Creek Farm Country Fair		
Sept. 2 and 3, 2017		10 a.m. – 4 p.m.
St. James Farm Dairy Day		
Sept. 9, 2017		10 a.m. – 2 p.m.
Graue Mill Corn Fest		
Sept. 10, 2017		10 a.m. – 4 p.m.
Mayslake Peabody Estate		
Sept. 23, 2017		9 a.m. – 2 p.m.
Danada Fall Festival		
Oct. 8, 2017		11 a.m. – 4 p.m.
Fullersburg Woods Halloween Walks		
Oct. 29, 2017		11 a.m. – 4 p.m.

Results

The summary below is of the 3,016 individuals who participated in the activity.

Trails	24%
Prairies, Woodlands, and Wetland Restoration	22%
Nature Centers and Programs	18%
Recreation	18%
Preservation of Historic Buildings and Sites	18%

Emails

To receive comments from people unable to participate in any other master plan outreach activities, the Forest Preserve District set up a special email address and posted it on the master plan page of its website. It accepted emails through April 30, 2018. Responses fell into five main categories.

	Emails	Percent of All Received
Miscellaneous (spam, duplicates, test emails, questions or comments about meetings or surveys, etc.)	17	39
Trail development or improvements	14	32
Off-leash dog area improvements	6	14
Outdoor recreation facility improvements	4	9
More land acquisition or natural resource restoration	3	7



Peer Agency Comparisons

The master plan workgroup studied Cook, Kane, Lake and Will county forest preserve districts to gain an overview of their offerings and to identify possible areas improvement in DuPage forest preserves.

Protecting and Conserving Land

- DuPage is at or near the forefront when measuring protected acreage; 13% of county land is forest preserve.
- Along with Kane, DuPage has the most restrictive land management policy; 90% of protected land must be undeveloped.
- DuPage is below average in the percent of forest preserve land protected as a state nature preserve or land and water reserve; only 11% of DuPage forest preserve land has that designation.

Education and Recreation

- DuPage forest preserves rank second highest after Lake for miles of trail per square mile of land at 0.5 mile per square mile.
- DuPage forest preserves have the most off-leash dog areas.
- DuPage forest preserve equipment rentals align with those of its peers.
- Although Cook has the most golf courses at 10, DuPage aligns with Kane and Lake with three each.
- Although DuPage does not offer single-track mountain biking trails, neither does Lake or Will. (Cook and Kane do.)
- DuPage forest preserve camping options align with those of its peers, although Cook also offers cabins.
- The number of DuPage forest preserve education sites and centers aligns with its peers. DuPage, Cook and Will each have six; Kane and Lake both have four.

Distinctive Features

- The Forest Preserve District has several offerings that its peers do not, including an archery range, a wildlife rehabilitation center (Willowbrook Wildlife Center), a historic farmstead operated as a living history farm (Kline Creek Farm) and a board separate from the county.



National Trends and State and Regional Priorities

National Trends

To gain a broader perspective about recreational trends across the country, the master plan workgroup reviewed research on participation rates in outdoor recreation activities: which are highly ranked, which are growing or decreasing in popularity, who participates in each, and why they do. These metrics helped formulate the master plan’s goals and objectives.

Outdoor Foundation Research

The Outdoor Foundation is a nonprofit established by the Outdoor Industry Association, which, according its website, is “a membership-driven trade organization for the outdoor industry” and “a force for the industry in recreation and trade policy, sustainable business innovation and increasing outdoor participation.”

2018 Outdoor Participation Report

Between 2016 and 2017, the number of outdoor participants grew by 1.7 million. In 2017, 146.1 million Americans (49.0% of the population) participated in an outdoor activity at least once. Of those, 20% did so at least twice a week. The biggest motivator was exercise.

Adults with children in their households participated in outdoor activities at higher levels than those without.

Sixty-three percent of outdoor participants traveled 10 miles or less for outdoor recreation.

Eighty percent of people who participated in outdoor activities wanted to do so more often.

When considering outdoor activities alone, running, jogging and trail running were the most popular followed by freshwater, saltwater, and fly fishing; road, mountain, and

BMX biking; hiking; and car, backyard, backpacking, and RV camping. For youth between the ages of 6 and 17, the most popular activities were road, mountain, and BMX biking; running, jogging, and trail running; freshwater, saltwater, and fly fishing; car, backyard, backpacking, and RV camping; and hiking.

Sports and Fitness Industry Association Research

The Sports and Fitness Industry Association is a trade association of leading industry sports and fitness brands, suppliers, retailers and partners. Its mission is to “promote sports and fitness participation and industry vitality” by focusing on core product areas for the industry.

The master plan work group looked at two of the association’s reports.

2016 State of the Industry Report

Nationally, walking for fitness and running or jogging were the two most popular fitness activities but were trending downward. This decline correlated with increased interest in alternatives such as hiking, yoga, and swimming, which all saw significant increases because they “fit well with Americans’ desires for flexible fitness.”

Running and jogging were most popular among Generation X and Millennials, but their popularity dropped off dramatically with Baby Boomers.

The top aspirational activities across all ages took place outside (camping, fishing, biking, birding, wildlife watching, etc.)

According to the report, “Generational physical activity rates appear to understandably be geared toward different ends as people age; we see a notable contrast among Boomers’ relatively strong participation rates in well-being-focused fitness outlets to Gen Z’s more team- and socially-focused sports.”

The greatest increase in participation between 2012 and 2015 was in water sports with Millennials most likely to participate in stand-up paddleboarding, sailing, and surfing. Stand-up paddleboarding and adventure racing were the top



two fastest-growing sports, and the top 10 fastest-growing revealed “a robust interest in class-based fitness activities with strong social aspects.”

Winter sports (cross-country and downhill skiing, sledding or tubing, snowboarding and snowshoeing) showed the second-greatest participation increase, gaining the most in all age categories between 2016 and 2017.

The top two barriers to trying a new activity were not having someone to try it with and not having a friend to take the person along. “First time participation really depends on who you are doing it with more than if you have the time.”

2017 Tracking the Fitness Movement

Americans tended to be their most active when young. Those activity levels tapered as people aged, but only a small percentage of the active population had a tendency to drop out entirely, indicating that activity levels established in youth tended to persist over a lifetime. (Supporting research from the Outdoor Foundation showed that people introduced to the outdoors as children were more likely to participate in outdoor activities as adults than those who were not.)

Participation in sports in general was higher among people with higher incomes, largely due to available leisure time, high equipment costs, and participation fees, but outdoor sports remained highly popular across all income levels because they are relatively accessible from a financial point of view.

Conclusion

Based on this research by Outdoor Foundation and the Sports and Fitness Industry Association, it is important for the Forest Preserve District to reach users when they are young so they can build affinities that will last a lifetime. By continuing to provide outdoor activities with growing popularity – hiking, trail running, biking, camping, fishing and water sports – the Forest Preserve District can position itself as an increasingly important community asset.

State and Regional Priorities

Illinois’ 2015 – 2019 Statewide Comprehensive Outdoor Recreation Plan states that forest preserves are important because they provide outdoor recreation opportunities near the state’s most populated areas. They complement the state’s offerings because they provide places for outdoor recreation while preserving natural resources and having strong conservation- and education-based missions.

The plan also outlines priorities for recreational providers, such as promoting physical activity, providing access to outdoor recreation, stewarding natural resources, providing conservation education, developing greenways, and revitalizing land for open space.

The Chicago Metropolitan Agency for Planning’s ONTO 2050 encourages agencies to use sustainable management practices on agricultural land and to protect and expand open space to enhance stormwater management. It encourages voluntary buyouts from property owners in high-risk flood areas and the acquisition of high-quality natural areas. It also urges raising funds through open space referenda and working with stakeholders to establish land reserves and land trusts to protect open space and natural resources.

To improve mobility, the plan encourages investing in safe bike and pedestrian pathways that lead to desired destinations by completing the agency’s Regional Greenways and Trails Plan.

In 2015 the DuPage County Division of Transportation started to create its Long Range Transportation Plan, and as outlined in public-meeting exhibit boards, several preliminary goals of the plan affect the county’s forest preserves. For instance, the plan calls for improving connectivity between bus, rail, and bike paths; promoting access to these improvements; and increasing economic vitality by promoting local and countywide first- and last-mile network improvements.

Analysis

Public outreach and survey efforts and reviews of research, national trends, and state and regional priorities indicate strongly that the Forest Preserve District should invest in and improve existing natural resources and mission-aligned facilities and experiences.

Natural Resources

In public, volunteer, and special-interest meetings, a recurring theme was a desire for the increased restoration and protection of land and natural resources. In surveys, the top priority was the restoration of existing prairies, woodlands, wetlands, lakes and streams. Anecdotal information from the employee survey related that visitors often express a desire for additional restored natural areas. All measuring devices revealed communitywide support for the Forest Preserve District’s mission.

In line with public opinion, state and regional agencies recognize the role forest preserve districts play in stewarding natural resources and revitalizing open spaces. These agencies consider it a priority, as noted particularly by the Chicago Metropolitan Agency for Planning and the state’s Illinois Statewide Comprehensive Outdoor Recreation Plan.

Nature and Outdoor Recreational Experiences

Improved nature and outdoor recreation experiences was a recurring theme in public, volunteer, and special-interest meetings, and all surveys ranked “maintain or improve existing forest preserve buildings, parking lots, or outdoor recreation areas” just behind the restoration of natural resources. (Support for new facilities was not as strong.) Anecdotal information from the employee survey in particular related visitor interest in improvements such as flush restrooms and drinking water.

A review of research by the Outdoor Foundation showed that 49% of Americans participate in outdoor activities

throughout the year and that people introduced to the outdoors as children were more likely to participate in outdoor activities as adults. Illinois’ Statewide Comprehensive Outdoor Recreation Plan recognized the role forest preserve districts play in providing outdoor recreational opportunities.

Trails

Prominent components of nature and outdoor recreational experiences were maintained and improved trails. In surveys, connecting existing trails was the third-highest priority for the community and employees and second-highest for volunteers.

In a review of national research, the highest-ranked sports were running, jogging and walking for fitness. Running, jogging and trail running were the most popular outdoor activities overall. The Statewide Comprehensive Outdoor Recreation Plan cited trails along greenways in particular, which the Forest Preserve District is positioned to provide, and the Chicago Metropolitan Agency for Planning touted bike and pedestrian pathways as key to increased mobility regionwide. DuPage County’s Long Range Transportation Plan recognized bike and pedestrian paths as important components when offering residents options for transportation.





Goals, Objectives and Tactics

After analyzing existing Forest Preserve District conditions; information from the robust opinion-gathering process; national, state, and regional trends; and peer agencies, the master plan workgroup drafted a set of goals, objectives and tactics that will serve as the decision-making framework over the next five years.

After incorporating feedback from the Forest Preserve District's Board of Commissioners, the workgroup crafted a final version, which was approved by the Board of Commissioners on Feb. 12, 2019.

Goal 1

Preserve, protect and restore open spaces

- Objective 1.1 Allocate additional resources to maintain existing high-quality natural areas and create new ones
 - Tactic 1.1a Focus on priority projects that will have the greatest positive effects on natural areas
 - Tactic 1.1b Use volunteer support to restore natural areas
 - Tactic 1.1c Focus law enforcement training and responsibilities on protecting high-quality natural areas
 - Tactic 1.1d Continue to reduce mowed turf areas by converting them into natural ones
- Objective 1.2 Promote the recovery of threatened and endangered species
 - Tactic 1.2a Continue to propagate threatened and endangered species, partnering with organizations where appropriate
 - Tactic 1.2b Provide the public with information on threatened and endangered species and related recovery programs and integrate that information into educational programs
 - Tactic 1.2c Increase efforts to find and record threatened and endangered species in new locations
 - Tactic 1.2d Maximize existing and pursue additional laboratory space available for the species recovery program
- Objective 1.3 Collaborate with other organizations to further countywide restoration of natural areas
 - Tactic 1.3a Pursue partnerships and agreements with government agencies, advocacy groups and other organizations to restore natural areas and promote the importance of restoration efforts
 - Tactic 1.3b Pursue management partnerships with organizations that neighbor the forest preserves
 - Tactic 1.3c Pursue partnerships that create stewardship sites suitable for long-term management by volunteers
 - Tactic 1.3d Communicate with landowners adjacent to the forest preserves to promote the fact that flora, fauna and hydrologic systems do not have boundaries
- Objective 1.4 Focus future potential land-acquisition efforts on high-quality natural areas from willing sellers
 - Tactic 1.4a Identify and characterize all public land and privately held natural areas
 - Tactic 1.4b Create a new framework for evaluation

Goal 2

Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences

- Objective 2.1 Improve the preserve experience by modernizing amenities
 - Tactic 2.1a Develop a plan that identifies new and refurbished amenities and ones to be removed
 - Tactic 2.1b Provide new amenities for convenience or comfort
- Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas
 - Tactic 2.2a Develop an overarching vision for the Forest Preserve District's trail system
 - Tactic 2.2b Create a trail plan that identifies and prioritizes opportunities for trail connections, partnerships and funding
- Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
 - Tactic 2.3a Increase and improve places for water-based activities, where appropriate
 - Tactic 2.3b Improve existing campgrounds
 - Tactic 2.3c Develop agreements with other organizations to deliver recreational programs to an expanded audience
 - Tactic 2.3d Use nontraditional buildings as centers for educational nature programs and for expanded, more diverse recreational activities
 - Tactic 2.3e Develop a special needs recreational plan
- Objective 2.4 Enhance and promote unstructured nature exploration
 - Tactic 2.4a Develop web content and signs to support the value of unstructured outdoor play
 - Tactic 2.4b Explore options for creating designated nature play spaces in the preserves
 - Tactic 2.4c Promote the forest preserve system as a destination for nature play

Goal 3

Improve preserves to increase access, use, efficiency and productivity

- Objective 3.1 Improve education centers and recreational sites
 - Tactic 3.1a Evaluate existing plans for education centers and recreational sites to capitalize on opportunities and remedy deficiencies
 - Tactic 3.1b Create a comprehensive identification, regulatory, wayfinding and interpretive sign plan
 - Tactic 3.1c Develop a vision and plan to renew exhibits at the education centers
- Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Tactic 3.2a Make structures more energy efficient
 - Tactic 3.2b Improve program support buildings and structures to increase efficiencies
 - Tactic 3.2c Manage nonlandfill-related disturbed areas and regional infrastructure obligations (dams, storm sewers, detention basins, reservoirs, etc.)
- Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
 - Tactic 3.3a Update ADA Transition Plan and identify priorities, schedules and required resources
 - Tactic 3.3b Provide amenities for people with special needs
- Objective 3.4 Maintain environmental protections at landfill sites and implement compatible uses for related open spaces when feasible
 - Tactic 3.4a Protect human health and the environment at the landfills by effectively managing leachate, landfill gases and cover systems
 - Tactic 3.4b Prepare long-term maintenance and end-use plans for each landfill
 - Tactic 3.4c Prepare a feasibility study of recreational opportunities for each site
 - Tactic 3.4d Complete required tasks for projects under regulatory oversight
 - Tactic 3.4e Provide annual reports for each landfill



Goal 4

Refocus resources by reducing infrastructures and tasks not related to the mission

- | | |
|---|--|
| <p>Objective 4.1 Evaluate and eliminate infrastructures and buildings that do not actively support significant operations</p> <p>Tactic 4.1a Inventory and evaluate all nonhistoric buildings and create an end-use plan for each</p> <p>Tactic 4.1b Prepare annual reports on all Forest Preserve District-owned, -operated or -leased buildings and facilities</p> <p>Tactic 4.1c Evaluate land holdings and identify ways to reduce nonmission-driven maintenance and operations at each</p> <p>Tactic 4.1d Evaluate infrastructures and eliminate or retool surpluses to minimize maintenance and operations</p> <p>Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission</p> <p>Tactic 4.2a Explore cooperative agreements to increase efficiency, productivity and reduce maintenance</p> <p>Tactic 4.2b Increase or reconfigure deficient parking areas and remove or repurpose surplus ones</p> <p>Tactic 4.2c Reevaluate standard design guidelines and modify to balance cost, benefits, aesthetics and energy efficiencies</p> <p>Tactic 4.2d Continue using procedures and technologies to find or increase efficiencies that improve productivity</p> <p>Tactic 4.2e Develop a long-term maintenance plan to address building and facility deficiencies that identifies priorities, schedules, funding strategies and needed resources</p> <p>Tactic 4.2f Create a storage plan that consolidates items in storage and eliminates buildings where appropriate</p> <p>Tactic 4.2g Reevaluate, modify and develop maintenance standards based on use, visibility and cost</p> | <p>Objective 4.3 Refine programs to reflect the Forest Preserve District’s mission, research in natural resources and expertise</p> <p>Tactic 4.3a Increase STEM program presence within local and regional learning communities</p> <p>Tactic 4.3b Eliminate or refocus programs also offered by neighboring agencies or groups</p> <p>Tactic 4.3c Partner with local park districts and businesses to offer recreational and learning programs</p> <p>Tactic 4.3d Evaluate programs at Willowbrook Wildlife Center to refocus them on the rehabilitation of conservative, rare or less-common species, not common, overpopulated or invasive ones</p> <p>Tactic 4.3e Increase the number of nature-based programs at the golf preserves</p> <p>Objective 4.4 Evaluate and make recommendations for historic holdings</p> <p>Tactic 4.4a For each historic holding, assess its value to the Forest Preserve District’s mission; the effects of its projected revenues and maintenance and operations costs; and any interest it receives from support groups</p> <p>Tactic 4.4b Reevaluate and propose changes to the Policy for the Management of Historical and Cultural Resources to define a decision-making process</p> <p>Tactic 4.4c Identify and evaluate structures over 50 years old and develop an end-use goal for each</p> |
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Goal 5

Foster community engagement and increase awareness of the Forest Preserve District

- Objective 5.1 Engage and seek continual feedback from the public and internal and external stakeholders
 - Tactic 5.1a Foster community engagement by being a leader in the restoration of natural resources, protection of open space and preservation of native wildlife
 - Tactic 5.1b Expand and evolve use of social media
 - Tactic 5.1c Explore and implement new technologies to enhance audience insights and communicate with visitors
 - Tactic 5.1d Annually share the progress of the master plan with internal and external stakeholders
 - Tactic 5.1e Increase dialog between the Forest Preserve District and the public about on successes, initiatives, ongoing projects and public safety
 - Tactic 5.1f Give greater weight to projects that affect the public most when considering major changes or expenditures
 - Tactic 5.1g Host meetings with key communicator groups to cultivate relationships
 - Tactic 5.1h Increase the presence and visibility of staff at Forest Preserve District and community events and in professional organizations
- Objective 5.2 Evaluate marketing strategies and promote consistent branding
 - Tactic 5.2a Evaluate the cost, use and effectiveness of printed materials
 - Tactic 5.2b Employ creative marketing campaigns and methods
 - Tactic 5.2c Use web analytics to reorganize website content based on viewership and evaluate new ways to present printed content online
 - Tactic 5.2d Conduct communication surveys for all stakeholders
 - Tactic 5.2e Promote and package fee-based, instructor-led experiences
 - Tactic 5.2f Explore ways to engage culturally diverse audiences

Goal 6

Use effective and innovative methods to execute the master plan while continuing on sound financial footing

- Objective 6.1 Develop a long-term financial plan consistent with funding availability and financial projections to implement the master plan
 - Tactic 6.1a Seek alternative sources of revenue
 - Tactic 6.1b Continue responsible spending
 - Tactic 6.1c Update the capital improvement plan
 - Tactic 6.1d Establish a dedicated fund for building and infrastructure maintenance
 - Tactic 6.1e Annually reassess the amount of funds needed to cover landfill maintenance and potential future liabilities
 - Tactic 6.1f Minimize the reliance on landfill interest earnings to subsidize the annual operating budget
 - Tactic 6.1g Utilize existing bond fund proceeds and consider reasonable and responsible issuance of new debt to fund major capital and natural resource management projects when appropriate to achieve objectives
 - Tactic 6.1h Develop strategies to use future golf operations profits and landfill interest earnings to supplement capital and natural resource management initiatives
 - Tactic 6.1i Consider cost recoveries and effects on the public, operations and maintenance when prioritizing projects
- Objective 6.2 Formulate short-term financial plans that incrementally implement master plan goals
 - Tactic 6.2a Create and approve three-year budgets that take master plan priorities into consideration
- Objective 6.3 Monitor the implementation of master plan goals
 - Tactic 6.3a Revisit plan goals regularly to remain focused on priority projects
 - Tactic 6.3b Recognizing the dynamic nature of outside funding opportunities, reprioritize master plan initiatives as needed
 - Tactic 6.3c Use a tracking mechanism to measure performance against approved goals and regularly update commissioners and senior staff



Appendix A

Prospective Projects List

Prospective Natural Resource Projects

1. Belleau Woods Restoration
2. Big Woods Butterfield Road Woods Restoration
3. Big Woods West Woods Restoration
4. Big Woods South Swamp Restoration
5. Blackwell River Savanna North Restoration
6. Blackwell South Mack Meadow Restoration
7. Blackwell Mack Road Marsh Restoration
8. Blackwell Spring Brook Woods Restoration
9. Blackwell Kame Restoration
10. Blackwell Cenacle Grounds Restoration
11. Churchill Woods Churchill Prairie Restoration
12. Churchill Woods Babcock Grove Restoration
13. Churchill Woods Shop Marsh Restoration
14. Churchill Woods East Branch Floodplain Restoration
15. Danada West Meadows Restoration
16. Danada Swamp Restoration
17. Danada Rice Lake Prairie Restoration
18. Danada Parson's Grove Restoration
19. Des Plaines Riverway Floodplain Woods Restoration
20. Des Plaines Riverway Santa Fe Woods Restoration
21. Eggerman Woods The Grove Restoration
22. Eggerman Woods East Grove Restoration
23. Fullersburg Woods Butler Woods Restoration
24. Fullersburg Woods Adams Road Woods Restoration
25. Fullersburg Woods Salt Creek Floodplain Restoration
26. Fullersburg Woods Salt Creek Savanna Restoration
27. Fullersburg Woods East Glen Woods Restoration
28. Fischer Woods Dunklee's Grove Restoration
29. Fischer Woods Kingery Woods Restoration
30. Fullerton Park Fullerton Prairie Restoration
31. Greene Valley County Line Savanna Restoration
32. Greene Valley Central Grove Restoration
33. Greene Valley Pond Woods Restoration
34. Greene Valley Thunderbird Woods Restoration
35. Herrick Lake Scout Woods Restoration
36. Herrick Lake Arrowhead Woods Restoration
37. Herrick Lake Central Woods Restoration
38. Herrick Lake Herrick Meadows Restoration
39. Herrick Lake South Savanna Restoration
40. Hickory Grove Savanna Restoration
41. Hawk Hollow Gilbert Grove Restoration
42. Hawk Hollow Schick Road Fen Restoration
43. Hidden Lake King's Grove Restoration
44. Lyman Woods Northwest Savanna Restoration
45. Lyman Woods Kame Restoration
46. Lyman Woods Lyman Woods Restoration
47. Mcdowell Grove Big Maple Woods Restoration
48. Mcdowell Grove Papaw Woods Restoration
49. Mcdowell Grove Maple Woods Restoration
50. Mcdowell Grove Butternut Island Woods Restoration
51. Mcdowell Grove Floodplain Woods Restoration
52. Mcdowell Grove Dam Woods Restoration
53. Meacham Grove West Grove Restoration
54. Meacham Grove East Grove Restoration
55. Meacham Grove Circle Savanna Restoration
56. Mayslake Friary Savanna Restoration
57. Maple Grove Maple Woods Restoration
58. Maple Grove Savannah Restoration
59. Pratt's Wayne Woods Camp Prairie Restoration
60. Pratt's Wayne Woods Brewster Creek Marsh Restoration
61. Pratt's Wayne Woods Norton Creek Marsh Restoration
62. Pratt's Wayne Woods Triangle Prairie Restoration
63. Pratt's Wayne Woods Fern Marsh North Restoration
64. Pratt's Wayne Woods Fern Savanna West Restoration
65. Pratt's Wayne Woods Fern Marsh South Restoration
66. Springbrook Prairie Springbrook Fen Restoration
67. Springbrook Prairie Savanna Restoration
68. St. James Farm McCormick Woods Restoration
69. Swift Prairie Swift Prairie Restoration
70. Swift Prairie Creek Marsh Restoration
71. Timber Ridge Ancient Oaks Savanna Restoration
72. Timber Ridge Ancient Oaks Prairie Restoration
73. Timber Ridge Klein Creek Restoration
74. Timber Ridge Klein Savanna Restoration
75. Timber Ridge River Swamp Restoration
76. Timber Ridge Prairie Path Meadows Restoration
77. Timber Ridge Spring Lake Woods Restoration
78. Warrenville Grove North Floodplain Woods Restoration
79. Warrenville Grove Bremme Woods Restoration
80. Warrenville Grove North Fens Restoration
81. Warrenville Grove Warrenville Fen South Restoration
82. West Chicago Prairie North Swamp Restoration
83. West Chicago Prairie North Marsh Restoration
84. West Chicago Prairie Oak Savanna Restoration
85. West Chicago Prairie North Prairie Restoration
86. West Chicago Prairie Northeast Marsh Restoration
87. West Chicago Prairie Central Prairie Restoration
88. West Chicago Prairie West Prairie Restoration
89. West Chicago Prairie East Savanna Restoration
90. West Chicago Prairie Central Savanna Restoration
91. West Chicago Prairie Kress Creek Marsh Restoration
92. West DuPage Woods West Du Page Woods Restoration
93. West DuPage Woods West Du Page Fens Restoration
94. West DuPage Woods Elsen's Hill Woods Restoration
95. West DuPage Woods Elsen's Hill Fen Restoration
96. West DuPage Woods East Ravine Woods Restoration

97. West DuPage Woods Elsen's Hill Prairie Restoration
98. Waterfall Glen Northeast Woods Restoration
99. Waterfall Glen Old Glen Woods Restoration
100. Waterfall Glen Pine Plantation Restoration
101. Waterfall Glen Big Cottonwood Swamp Restoration
102. Waterfall Glen Tulip Woods Restoration
103. Waterfall Glen Sawmill Swamp Restoration
104. Waterfall Glen Bluff Savanna Restoration
105. Waterfall Glen Des Plaines Marsh Restoration
106. Waterfall Glen Dolomite Prairie Restoration
107. Waterfall Glen Poverty Prairie Restoration
108. Waterfall Glen Emerald Marsh Restoration
109. Waterfall Glen Kettle Woods Restoration
110. Waterfall Glen Sawmill Creek West Marsh Restoration
111. Waterfall Glen Kearny Road Woods Restoration
112. Waterfall Glen Trailhead Marsh Restoration
113. West Branch Klein Road Fens South Restoration
114. West Branch Prince Crossing Savanna Restoration
115. Winfield Mounds Floodplain Swamp Restoration
116. Winfield Mounds Highlake Savanna Restoration
117. Wooddale Grove West Grove Restoration
118. Wooddale Grove Third Avenue Prairie Restoration
119. Wooddale Grove South Woods Restoration
120. Woodridge Savanna Restoration
121. Woodridge East Prairie Restoration
122. Wayne Grove Housier's Grove Restoration
123. York Woods York Woods Restoration
124. Springbrook Prairie Harrier Meadow Restoration
125. Springbrook Prairie Springbrook Marsh Restoration
126. Springbrook Prairie Central Prairie Restoration
127. Springbrook Prairie Crooked Slough Restoration
128. Springbrook Prairie Recreational Areas Restoration
129. Springbrook Prairie Plainfield Woods Restoration
130. Springbrook Prairie Springbrook South Restoration
131. Springbrook Prairie South Fields Restoration
132. Springbrook Prairie Northeast Meadow Restoration
133. Springbrook Prairie East Meadow Restoration
134. Springbrook Prairie Plainfield Meadow Restoration
135. Springbrook Prairie Springbrook Fen Restoration
136. Springbrook Prairie Egret Pond Restoration
137. Springbrook Prairie Spring Brook Restoration
138. Springbrook Prairie Naper/Plainfield Wetland Restoration
139. Springbrook Prairie Western Prairie Restoration
140. Willowbrook Willowbrook Prairie Restoration
141. Willowbrook Outback Restoration

Prospective Capital Improvement Projects

1. Blackwell Archery Range (Concession Building, Storage and Flush Washroom)
2. Blackwell Boat Launch Improvements
3. Blackwell Boat Rental House and Kayak Storage
4. Blackwell Facilities Management Support Building
5. Blackwell Family Campground Shower Building Improvements
6. Blackwell Grounds Management Building
7. Blackwell Mack Road Trail Improvements (Warrenville Trail IGA)
8. Blackwell Nursery Parking Lot Lighting
9. Blackwell Sewer Main for Facilities Management and Grounds Management Campus
10. Blackwell Trail (Internal Trail Connecting Archery Range, Boat Launch and Campground)
11. Blackwell Wash Bay Building Paving and Drainage Improvements
12. Blackwell West Ranger Shop
13. Blackwell/Herrick Lake ADA Kayak Launches
14. Churchill Woods (McKee House Rehabilitation) Option 1
15. Churchill Woods (McKee House Stabilization) Option 2
16. Churchill Woods East Ranger Shop Complex Replacement
17. Churchill Woods Fleet Building Demolition and Site Restoration
18. Community Park
19. Cricket Creek Parking and Picnic Area Improvements (Parking and Canoe Launch)
20. Danada / Herrick Lake Cromwell Trail Connector
21. Danada Atrium Banquet Hall and Kitchen Improvements
22. Danada Front Barn Hayloft Structural Loading Assessment
23. Danada Headquarters Parking Lot Replacement (Permeable Surfacing)
24. Danada Headquarters Evidence Storage Improvements
25. Danada Kentucky Barn Ceiling and Stall Improvements
26. Danada Visitor Gardens (Phase II Formal Garden and Interpretive Signage)
27. District Wide ADA Improvements (Barrier Removal, Accessible Amenities, Program Accessibility)
28. District Wide Barn Assessments (Springbrook Prairie, Pratts, Schwarz, Danada)
29. District Wide Bridge Inventory and Analysis Phase II
30. Districtwide Core Historical Building Assessments Structural Analysis, Environmental Assess and Business Plan
31. Districtwide Flush Restroom Facilities (Pre-Fab Concrete Structures)
32. Districtwide Management of Low Priority Assets

33. Districtwide Off-Leash Dog Facility Drinking Water Fountains
34. Districtwide Portable Toilets Demolish Latrines, New Concrete Pads, Walks, and Enclosures
35. Districtwide BMPs Phase III
36. Districtwide BMPs Phase III (Supplemental Funding)
37. Districtwide BMPs Phase V (CIP Stormwater Permit Obligations)
38. Districtwide BMPs Phase V (CIP Stormwater Permit Obligations) (Supplemental Funding)
39. Dunham Parking Lot and Trail Improvements - Construction and Phase III Construction Engineering
40. Dunham Trails (Regional Trail Along Army Trail)
41. East Branch Regional Trail-Benedictine Connector
42. East Branch Regional Trail-Missing Section Includes Bridge Over Roosevelt and Four Over East Branch
43. Fullersburg Woods Graue Mill ADA Lift and Deck Replacement
44. Fullersburg Environmental Museum Floodwall Replacement (Engineering)
45. Fullersburg Woods Ben Fuller House Rehabilitation Option 1
46. Fullersburg Woods Ben Fuller House Stabilization Option 2
47. Fullersburg Woods Environmental Museum Floodwall Replacement (Construction)
48. Fullersburg Woods Environmental Museum Site Lighting Phase II
49. Fullersburg Woods Graue House Floor Replacement
50. Fullersburg Woods Graue Mill Addition (Classroom, Gift Shop, Exhibit Space, Elevator and Public Washrooms)
51. Fullersburg Woods Graue Mill Structural Improvements Phase Ii
52. Fullersburg Woods York Road Underpass Rehabilitation (Graue Mill)
53. Fullerton Park Industrial Dam Pipe Replacement
54. Green Meadows Clubhouse/Maintenance Building
55. Greene Valley Greene Farm Barn Improvements (Renovations for Public Use and Occupancy)
56. Greene Valley Greene Farm House Stabilization
57. Greene Valley Parking and Picnic Area Improvements (Entrance, Parking, ADA Improvements, Flush Washroom)
58. Greene Valley Trail-Connection to Will County (Paxson Drive)
59. Greene Valley Trail-Connection to Will County Identified On Regional Trail Plans
60. Hawk Hollow Off-Leash Dog Facility (Amenities - Drinking Fountain, Benches, and Mini-Shelters)
61. Herrick Lake Boat Launch Improvements
62. Herrick Lake Shoreline and Boardwalk Improvements
63. Herrick Lake South Shelter (CCC) Rehabilitation
64. Herrick Lake-Cabin Replacement
65. Herrick Lake-Curb and Gutter Improvements
66. Hidden Lake Bridge Replacement (17-1931)
67. Hidden Lake Bridge Replacement (17-B-001)
68. Hidden Lake Carry-In Boat Launch and ADA Fishing Pier
69. Mallard Lake Boat Launch and Recreational Improvements
70. Maple Grove Bridge Replacement (19-B-001) (Engineering)
71. Maple Grove Bridge Replacement (19-B-001) (Construction)
72. Mayslake Courtyard Patio Restoration
73. Mayslake Dining Room and Kitchen Exterior Elevation Restoration
74. Mayslake Front Parking Lot Improvements
75. Mayslake Hall Exterior Restoration and Drainage Improvements
76. Mayslake Hall Interior Restoration
77. Mayslake Portunicula Mosaic Restoration
78. Mayslake Retreat Wing (1st Floor North Renovations)
79. Mayslake Retreat Wing (1st Floor/Basement Renovations)
80. Mayslake Retreat Wing (2nd Floor South Renovations)
81. Mayslake Retreat Wing Parking Lot (Remove and Replace)
82. Mayslake Sleeping Porch Restoration
83. Mayslake Theater (Chapel Renovations)
84. Mayslake Trail (Connect Mansion to Off-Leash Dog Lot)
85. Mcdowell Grove Bridge
86. Pioneer Park Monument Restoration
87. Pratts Wayne Model Airfield Picnic Shelter
88. Pratts Wayne Ncdrt Phase II Engineering and Construction
89. Pratts Wayne Ncdrt Phase III Engineering and Construction
90. Salt Creek Park Bridge Replacement (24-B-001)
91. Springbrook Prairie Trail (East Side Book Road From 83rd Street to 75th Street)
92. Springbrook Prairie Trail (East Side Naperville/Plainfield Parking Lot to Sidewalk)
93. St James Farm Show Stable Improvements (Renovations for Public Use and Occupancy)
94. St. James Farm Dairy Barn Improvements
95. St. James Farm Deering Wall Restoration
96. St. James Farm Galusha House Stabilization
97. St. James Farm Indoor Arena and Courtyard Improvements
98. St. James Farm Mack Road Trail (Cantigny Trail Connection) Contracted Portion Between Winfield Road and Mack Road Service Drive
99. St. James Farm Pavilion and Landscaping Improvements

100. St. James Farm Red Brick/Yellow Block Stable Improvements (Renovations for Public Use and Occupancy)
101. St. James Farm Sewer and Water
102. St. James Farm Trail (Cantigny Trail Connection)
103. Timber Ridge Shoreline Stabilization (Along Trail Near Dyers Riverwoods Farm Park)
104. Timber Ridge-Kline Creek Farm (Municipal Water and Sewer Connections to Structures)
105. Timber Ridge-Kline Creek Farm Support Barn Restoration or Replacement
106. Timber Ridge-Kline Creek Farm Visitor Enhancements, Trail and Pollinator Garden
107. Timber Ridge-Kline Creek Farm Washroom and Picnic Shelter
108. Timber Ridge-Mains Environmental Cultural Center
109. The Preserve at Oak Meadows- Wood Dale Grove Trail Connection With Tunnel
110. The Preserve at Oak Meadows- Clubhouse and Education Facility Architectural Design
111. The Preserve at Oak Meadows- Clubhouse and Education Facility Construction Manager Pre-Construction
112. The Preserve at Oak Meadows- Clubhouse and Education Facility Construction
113. Warrenville Grove Trail Improvement (Warrenville Trail IGA)
114. Waterfall Glen Natural Resources Program Support Building - Demolish Existing Facility, Relocate and Build New
115. Waterfall Glen Parking Improvements
116. WBDRT: Blackwell to West DuPage Woods Phase II Engineering
117. WBDRT: Blackwell to West DuPage Woods Phase III Engineering and Construction Engineering
118. WBDRT: Blackwell to West DuPage Woods Phase III Engineering and Construction Engineering
119. WBDRT: Winfield Mounds to West DuPage Phase III Engineering
120. Willowbrook Wildlife Center Improvements Phase II (Rehabilitation Clinic, Visitor Center, and Outdoor Exhibits) (Architectural /Engineering Design)
121. Willowbrook Wildlife Center Improvements Phase II Design (Rehabilitation Clinic, Visitor Center, and Outdoor Exhibits) (Construction)
122. Willowbrook Wildlife Center Raptor Dormitory
123. York Woods Picnic Shelter Rehabilitation

Prospective Maintenance Projects

1. Blackwell Cenacle Bridge Demolition or Rehabilitation
2. Blackwell Facilities Management and West Ranger Office Building Bathroom Vanity and Counter Replacements
3. Blackwell Facilities Management Office and Shop City Water Connection
4. Blackwell Facilities Management Sign Shop HVAC Replacement
5. Blackwell Family Camp Shower Facility Interior Renewal
6. Blackwell Flush Washroom Interior Renewal
7. Blackwell Grounds Nursery Office Roof Replacement and Insulation
8. Blackwell Grounds Nursery Office Septic Field and Tank Resize
9. Blackwell Grounds Nursery Office Septic Tank Resize
10. Blackwell Grounds Service Shop Two Stalls Overhead Door Replacements
11. Blackwell Grounds Storage and Old Fleet Building HVAC Multiple Replacements
12. Blackwell Grounds Storage and Old Fleet Building Overhead Door Replacements
13. Blackwell Grounds Storage and Old Fleet Building Roof Replacement
14. Blackwell Grounds Cold Storage Metal Building Roof Replacement
15. Blackwell Grounds Vehicle and Equipment Storage Area Storage Area Improvements
16. Blackwell Grounds Wash Bay HVAC Replacements
17. Blackwell Guard Residence Garage Roof Replacement
18. Blackwell Guard Residence Roofing Replacement
19. Blackwell West Ranger Shop Septic Tank and Field Resized for Operations
20. Churchill Woods East Rangers West Annex Office Flooring Replacement
21. Churchill Woods East Rangers Workshop Carpet and Flooring Replacements
22. Danada Atrium HVAC Replacement
23. Danada Atrium, Banquet Hall, and Kitchen All Exterior Double Doors Replacements
24. Danada Atrium, Banquet Hall, and Kitchen Roof Replacement
25. Danada Equestrian Kentucky Barn Building Windows Painting and Glazing
26. Danada Equestrian Kentucky Barn Electrical Panel Upgrades
27. Danada Headquarters Carpeting Replacement
28. Danada Headquarters Council Ring Masonry Floor Improvements
29. Danada Headquarters Backup Generator Natural Gas Supply Increase
30. Danada Mansion Atrium, Banquet Hall, and Kitchen Exterior Painting and Siding Replacement

31. Danada Mansion Masonry Exterior Tuck-Pointing and Repairs
32. Danada Mansion Upper Level Window Replacements
33. Danada Mansion Well Pit Electrical Panel Removal
34. Danada Model Farm Barn Roof Replacement
35. Danada Model Farm Barn Upper Doors and Siding Improvements
36. District Headquarters HVAC Replacement
37. District Headquarters Kitchen Remodel
38. District Headquarters Roofing Replacements
39. Districtwide Asphalt Maintenance
40. Districtwide Flush Washroom Facilities and Latrine Floor Improvements
41. Districtwide Lighting to Led Throughout Upgrade
42. Districtwide Signage All Title and Boundary Signs Replaced
43. Districtwide Tree Trimming
44. East Branch Blue Pole Barn Electrical Upgrade
45. Fullersburg Ben Fuller House Roof Replacement
46. Fullersburg Ccc Bridge Entrance Area Bridges Demolition or Rehabilitation
47. Fullersburg Cold Garage Overhead Door Replacement
48. Fullersburg Graue House Exterior Painting
49. Fullersburg Graue House Flooring Refinishing or Replacement
50. Fullersburg Graue House Window Replacements
51. Fullersburg Graue Mill Bridge Under York Road Repair, Demolish or Rehabilitate
52. Fullersburg Graue Mill Copper Gutter System Re Pair
53. Fullersburg Graue Millrace Race Wall Repair and Rehabilitation
54. Fullersburg Rainbow Bridge Steel Component and Concrete Repairs
55. Fullersburg Visitor Center Carpentry of Fireplace Mantel Replacement
56. Fullersburg Visitor Center Loft HVAC Improvements
57. Fullersburg Visitor Center Exterior Improvements, Painting, and Repairs
58. Fullersburg Visitor Center Flood Wall Cap Replacement
59. Fullersburg Willow Island Bridge Rail System Replacement
60. Fullersburg Workshop Garage Door Replacement
61. Fullerton Park Industrial Dam Replacement
62. Green Meadows Clubhouse Exterior Repairs Rehabilitation
63. Green Meadows Clubhouse Roof Repaint or Replacement
64. Green Meadows City Water Service Installation
65. Greene Valley Barn Electrical Service Lighting and Outlet Installation
66. Greene Valley Guard Residence Electrical Panel Upgrade
67. Greene Valley Guard Residence Garage Exterior Painting and Repairs
68. Greene Valley Guard Residence Interior Painting
69. Greene Valley Guard Residence Select Window Replacements
70. Greene Valley Shelter Roof Replacement
71. Greene Valley Shelter Roof Replacement
72. Herrick Lake Boardwalk Repairs or Removal
73. Herrick Lake Cabin Rehabilitation
74. Herrick Lake Concession and Boat House Roof Replacement
75. Herrick Lake Latrine Exterior Replacement
76. Herrick Lake Latrine Roof and Exterior Finish Replacement
77. Herrick Lake Latrine Roof and Exterior Replacement
78. Herrick Lake Latrine Roof and Exterior Replacement
79. Herrick Lake Shelter and Fireplace Masonry and Concrete Repair
80. Herrick Lake Shelter Fireplace Entire Roof, Chimney, and Framing Rehabilitation
81. Herrick Lake Women Flush Washroom Repairs and Interior Panel Replacements
82. Mallard Lake Boardwalk Demolition or Repair
83. Mallard Lake Landfill North Bridge Repair
84. Maple Grove Flag Pole Replacement
85. Maple Meadows Clubhouse Buildings HVAC Units Replacement
86. Maple Meadows Pump House Roof Replacement
87. Maple Meadows Pump House Roof Replacement
88. Mayslake Garage Overhead Door Replacement
89. Mayslake Mansion Exterior Repairs and Restoration
90. Mayslake Mansion Hall Panels Electrical Upgrades
91. Mayslake Mansion and Retreat Building HVAC Assessment
92. Mayslake Portunicula Chapel Exterior Tuck-Pointed, Stonework, and Mosaic Restoration
93. Mayslake Roof Flat Roof Replacements
94. Oak Meadows Maintenance Facility Buildings Epoxy Flooring Installation
95. Oak Meadows Pro Shop Tuck-Pointing
96. Pratt's Wayne Woods Barn Siding, Exterior Doors, Windows and Roof Replacement or Demolition
97. Pratt's Wayne Woods Round Concrete Shed Exterior Painting and Tree Removal or Demolition
98. Pratt's Wayne Woods Yellow Pole Barn Exterior Painting or Demolition
99. Pratt's Wayne Woods Yellow Pole Barn Roof Painting or Demolition
100. Springbrook Prairie Model Airfield Building Rehabilitation and Asbestos Testing for Abatement
101. St. James Farm Brick Stable Exterior Tuck-Point, Windows, Doors, Trim, Repairs and Replacements

102. St. James Farm Brick Stable Roof Replacement, Cupola, Trim, Exterior Painting, and Tuck-Pointing
103. St. James Farm Coach House Exterior Windows, Siding, Trim Repair and Replacement
104. St. James Farm Coach House Four Overhead Door Replacements
105. St. James Farm Dairy Barn Exterior Window, Siding, and Structural Improvements
106. St. James Farm Deering Co. Reaper Wall Water Sealing and Tuck-Pointing
107. St. James Farm Four-Car Garage Electrical Subpanel Installation
108. St. James Farm Galusha House Demolition or Stabilization
109. St. James Farm Grain Dryer Disposition or Demolition
110. St. James Farm Hawthorne Cottage Exterior Painting
111. St. James Farm Hawthorne Cottage Fire Place Damper Repairs
112. St. James Farm Hawthorne Cottage Select Window Replacements
113. St. James Farm Several Buildings' Siding Repairs and Replacements
114. St. James Farm Shelter Electrical Panel Upgrade
115. St. James Farm Shelter Rehabilitation and Post Replacement
116. St. James Farm Shelter Roof Replacement
117. St. James Farm Show Stable Roof Replacement
118. St. James Farm Stables, Shops and Barns Electrical Service Upgrade
119. St. James Farm Wooden Bridge Repairs, Painting, and Rehabilitation
120. St. James Farm Yellow Brick Stable Exterior Painting
121. St. James Farm Yellow Brick Stable Roof Replacement
122. Timber Ridge Kline Creek Farm Barn Sills, Header, Boards and Batten Repairs
123. Timber Ridge Mains House and Cabin Demolition or Exterior Painting
124. Timber Ridge Mains House Roof Replacement
125. Timber Ridge Support Center Barn Demolition, Assessment, or Stabilization
126. Timber Ridge Support Center Small Barn Exterior Painting
127. Timber Ridge Support Center Small Barn Roof Replacement
128. Timber Ridge Visitor Center and Honey House City Water and Sanitary Connection
129. Warrenville Grove Concrete Arch Bridge Repair
130. Warrenville Grove Raceway Restoration
131. Waterfall Glen Deer Management Building Exterior Painting
132. Waterfall Glen Deer Management Building Exterior Painting and Trim Repair
133. Waterfall Glen Deer Management Building Interior Painting
134. Waterfall Glen Deer Management Building Overhead Electrical Repairs or Replacement
135. Waterfall Glen Deer Management Building Painting
136. Waterfall Glen Deer Management Buildings 4 Roof Replacements
137. Waterfall Glen Deer Management Office Kitchen Floor Replacement
138. Waterfall Glen Ekins Apartment and Garage Heaters and Boiler Replacements
139. Waterfall Glen Ekins House and Garage Interior and Exterior Painting
140. Waterfall Glen Ekins House HVAC Boiler Replacement or Demolition
141. Waterfall Glen Ekins House Roof Replacement or Demolition
142. Waterfall Glen Ekins Smoke Shed Demolition
143. Waterfall Glen Guard Residence Building Window Replacements
144. West Branch Baker House Historic Homestead Masonry Tuck-Point
145. West Branch Baker House Historic Homestead Roof Replacement
146. Willowbrook All Exhibit Fencing and Gates Replacement
147. Willowbrook Animal Hospital HVAC Replacement
148. Willowbrook Animal Hospital Roof Replacement
149. Willowbrook Cages Hardware and Service Cage Door Improvements
150. Willowbrook Outdoor Animal Rehabilitation Electrical Replacement
151. York Woods Shelter Rehabilitation

APPENDIX C:
Forest Preserve District of DuPage County
STATISTICAL TABLES



FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Net Position by Component - Last Ten Fiscal Years

December 31, 2021 (Unaudited)

	2012	2013	2014
Governmental Activities			
Net Invested in Capital Assets	\$ 432,513,540	455,557,496	457,884,644
Restricted			
Environmental Concerns	209,421,462	190,181,140	192,890,597
Wetland Restoration	—	—	—
Debt Service	1,302,736	1,125,412	1,258,460
Construction & Development	36,212,416	31,180,465	37,684,997
Insurance Purposes	147,702	497,850	764,534
Personnel Benefits	1,277,452	947,315	836,317
Audit	21,447	26,984	63,496
Zoological	302,087	390,430	503,328
Specified Capital Projects	2,376,276	3,357,483	—
Unrestricted (Deficit)	(78,225,251)	(79,251,513)	(69,924,925)
Total Governmental Activities Net Position	605,349,867	604,013,062	621,961,448
Business-Type Activities			
Net Invested in Capital Assets	25,661,647	24,737,209	24,107,744
Unrestricted (Deficit)	2,399,312	2,470,672	2,855,974
Total Business-Type Activities Net Position	28,060,959	27,207,881	26,963,718
Primary Government			
Net Invested in Capital Assets	458,175,187	480,294,705	481,992,388
Restricted			
Environmental Concerns	209,421,462	190,181,140	192,890,597
Wetland Restoration	—	—	—
Debt Service	1,302,736	1,125,412	1,258,460
Construction & Development	36,212,416	31,180,465	37,684,997
Insurance Purposes	147,702	497,850	764,534
Personnel Benefits	1,277,452	947,315	836,317
Audit	21,447	26,984	63,496
Zoological	302,087	390,430	503,328
Specified Capital Projects	2,376,276	3,357,483	—
Unrestricted (Deficit)	(75,825,939)	(76,780,841)	(67,068,951)
Total Primary Government Net Position	633,410,826	631,220,943	648,925,166

Data Source: Audited Financial Statements

2015	2016	2017	2018	2019	2020	2021
478,857,266	470,970,014	491,843,799	528,001,306	538,131,724	553,114,029	578,817,808
188,493,284	178,576,262	167,983,774	159,195,696	170,117,049	182,717,195	169,804,988
1,138,589	3,048,660	2,854,481	2,275,717	3,421,307	1,663,762	2,200,493
1,383,467	222,038	576,070	2,671,097	4,410,561	7,332,708	8,719,392
35,873,609	43,432,391	33,900,629	29,839,521	26,846,476	20,272,993	19,044,542
807,468	1,014,704	1,208,530	1,574,876	1,647,047	1,532,625	720,826
631,984	1,135,435	1,276,854	2,894,669	3,235,783	3,352,139	2,634,867
26,429	54,998	90,916	136,350	103,036	70,932	78,762
599,641	703,263	825,110	1,267,917	1,237,218	1,110,707	946,938
—	—	—	—	—	—	—
(74,624,848)	(44,654,283)	(36,128,157)	(34,818,058)	(24,393,713)	(10,607,513)	(4,218,440)
633,186,889	654,503,482	664,432,006	693,039,091	724,756,488	760,559,577	778,750,176
23,325,569	22,693,444	22,334,662	39,016,586	19,658,955	38,553,523	38,585,661
2,982,597	2,660,800	1,404,161	224,095	19,066,414	1,582,699	3,466,279
26,308,166	25,354,244	23,738,823	39,240,681	38,725,369	40,136,222	42,051,940
502,182,835	493,663,458	514,178,461	567,017,892	557,790,679	591,667,552	617,403,469
188,493,284	178,576,262	167,983,774	159,195,696	170,117,049	182,717,195	169,804,988
1,138,589	3,048,660	2,854,481	2,275,717	3,421,307	1,663,762	2,200,493
1,383,467	222,038	576,070	2,671,097	4,410,561	7,332,708	8,719,392
35,873,609	43,432,391	33,900,629	29,839,521	26,846,476	20,272,993	19,044,542
807,468	1,014,704	1,208,530	1,574,876	1,647,047	1,532,625	720,826
631,984	1,135,435	1,276,854	2,894,669	3,235,783	3,352,139	2,634,867
26,429	54,998	90,916	136,350	103,036	70,932	78,762
599,641	703,263	825,110	1,267,917	1,237,218	1,110,707	946,938
—	—	—	—	—	—	—
(71,642,251)	(41,993,483)	(34,723,996)	(34,593,963)	(5,327,299)	(9,024,814)	(752,161)
659,495,055	679,857,726	688,170,829	732,279,772	763,481,857	800,695,799	820,802,116

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Net Position - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

	2012	2013	2014	2015	2016	2017	2018*	2019	2020	2021
Expenses										
Governmental Activities										
General Government	\$ 8,256,087	7,739,315	8,401,680	10,148,461	15,681,010	2,086,587	21,108,614	7,655,155	3,509,319	1,681,776
Conservation and Recreation	22,861,460	30,465,668	29,657,565	27,431,935	28,565,101	31,642,636	37,182,014	25,133,090	25,206,943	27,189,182
Public Works	2,329,332	1,536,247	1,732,148	1,603,581	1,081,275	1,567,776	1,938,895	1,970,823	2,071,510	1,886,466
Public Safety	3,262,758	3,302,125	3,473,578	3,588,547	3,179,358	3,317,927	4,913,893	3,230,058	3,701,305	3,853,837
Interest on Long-Term Debt	12,161,761	11,896,942	11,013,984	9,709,000	9,706,180	6,800,309	8,949,425	4,323,056	3,756,702	2,943,128
Total Governmental Activities Expenses	48,871,398	54,940,297	54,278,955	52,481,524	58,212,924	45,415,235	74,092,841	42,312,182	38,245,779	37,554,389
Business-Type Activities										
Golf-Courses	4,702,109	4,509,811	3,886,803	3,644,310	2,963,198	3,529,144	6,163,168	4,130,563	3,054,291	3,724,273
Total Primary Government Expenses	53,573,507	59,450,108	58,165,758	56,125,834	61,176,122	48,944,379	80,256,009	46,442,745	41,300,070	41,278,662
Program Revenues										
Governmental Activities										
Charges for Services	1,476,273	1,351,401	1,285,346	1,565,219	1,348,059	1,196,692	1,663,969	1,192,800	638,917	1,224,962
Operating Grants/Contributions	748,192	1,551,473	7,152,286	2,021,830	901,364	1,322,047	1,503,347	4,243,814	2,124,758	2,421,715
Capital Grants/Contributions	875,981	1,677,812	1,563,331	954,405	3,793,924	28,000	298,386	410,056	5,642	92,273
Total Governmental Activities Program Revenues	3,100,446	4,580,686	10,000,963	4,541,454	6,043,347	2,546,739	3,465,702	5,846,670	2,769,317	3,738,950
Business-Type Activities										
Charges for Services	3,559,548	3,442,848	3,289,752	2,896,112	1,973,037	1,906,466	4,909,700	3,602,044	4,440,762	5,644,155
Total Primary Government Program Revenues	6,659,994	8,023,534	13,290,715	7,437,566	8,016,384	4,453,205	8,375,402	9,448,714	7,210,079	9,383,105

	2012	2013	2014	2015	2016	2017	2018*	2019	2020	2021
Net (Expenses) Revenues										
Governmental Activities	\$ (45,770,952)	(50,359,611)	(44,277,992)	(47,940,070)	(52,169,577)	(42,868,496)	(70,627,139)	(36,465,512)	(35,476,462)	(33,815,439)
Business-Type Activities	(1,142,561)	(1,066,963)	(597,051)	(748,198)	(990,161)	(1,622,678)	(1,253,468)	(528,519)	1,386,471	1,919,882
Total Primary Government Net (Expenses) Revenues	(46,913,513)	(51,426,574)	(44,875,043)	(48,688,268)	(53,159,738)	(44,491,174)	(71,880,607)	(36,994,031)	(34,089,991)	(31,895,557)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	53,158,009	53,008,197	53,073,684	54,192,021	54,783,420	54,911,731	104,536,291	50,977,083	51,189,200	51,973,644
Replacement Taxes	1,253,688	1,326,897	1,390,627	1,455,548	1,169,442	1,659,100	1,708,236	1,568,382	1,401,732	2,460,760
Investment Earnings	16,596,135	(4,514,204)	6,673,537	5,735,037	15,670,329	(5,519,204)	4,263,433	14,751,283	17,072,354	(3,780,815)
Gain on Sale of Capital Assets	90,044	74,539	175,207	160,958	—	—	—	—	—	—
Miscellaneous	692,215	464,054	484,552	439,680	1,862,979	1,745,393	2,289,075	851,161	1,616,265	1,352,449
Transfers	(183,500)	(183,500)	(323,266)	(63,500)	—	—	(16,817,503)	35,000	—	—
Total Governmental Activities	71,606,591	50,175,983	61,474,341	61,919,744	73,486,170	52,797,020	95,979,532	68,182,909	71,279,551	52,006,038
Business-Type Activities										
Investment Income	19,188	14,800	28,458	29,146	36,239	7,257	34,227	48,207	24,382	(4,164)
Gain on Sale of Capital Assets	17,856	15,585	—	—	—	—	—	—	—	—
Extraordinary Items										
Insurance Recoveries	—	—	1,164	—	—	—	—	—	—	—
Transfers	183,500	183,500	323,266	63,500	—	—	16,817,503	(35,000)	—	—
Total Business-Type Activities	220,544	213,885	352,888	92,646	36,239	7,257	16,851,730	13,207	24,382	(4,164)
Total Primary Government	71,827,135	50,389,868	61,827,229	62,012,390	73,522,409	52,804,277	112,831,262	68,196,116	71,303,933	52,001,874
Changes in Net Position										
Governmental Activities	25,835,639	(183,628)	17,196,349	13,979,674	21,316,593	9,928,524	25,352,393	31,717,397	35,803,089	18,190,599
Business-Type Activities	(922,017)	(853,078)	(244,163)	(655,552)	(953,922)	(1,615,421)	15,598,262	(515,312)	1,410,853	1,915,718
Total Primary Government	24,913,622	(1,036,706)	16,952,186	13,324,122	20,362,671	8,313,103	40,950,655	31,202,085	37,213,942	20,106,317

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years

December 31, 2021 (Unaudited)

	2012	2013	2014
General Fund			
Nonspendable	\$ 685,875	860,704	693,280
Unassigned	3,414,221	3,768,580	3,425,987
Total General Fund	4,100,096	4,629,284	4,119,267
All Other Governmental Funds			
Unreserved, Reported in:			
Nonspendable	1,142,121	1,178,901	142,216
Restricted	286,685,302	270,349,596	280,001,729
Committed	2,376,276	3,357,483	4,769,939
Total All Other Governmental Funds	290,203,699	274,885,980	284,913,884
Total All Government Funds	294,303,795	279,515,264	289,033,151

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2015	2016	2017	2018*	2019	2020	2021
663,725	991,468	1,041,104	1,047,140	1,295,619	1,111,931	1,293,060
3,653,476	3,414,858	2,818,324	2,894,185	2,926,197	3,321,127	2,970,591
4,317,201	4,406,326	3,859,428	3,941,325	4,221,816	4,433,058	4,263,651
153,869	125,254	113,516	198,421	208,953	306,794	726,279
274,954,471	275,694,904	256,068,574	247,075,348	258,223,277	265,148,419	251,009,375
3,534,145	2,050,196	2,420,023	2,285,780	2,176,742	2,611,548	2,171,506
278,642,485	277,870,354	258,602,113	249,559,549	260,608,972	268,066,761	253,907,160
282,959,686	282,276,680	262,461,541	253,500,874	264,830,788	272,499,819	258,170,811

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

	2012	2013	2014
Revenues			
Taxes	\$ 53,158,009	53,008,197	53,073,684
Permits and Fees	1,254,026	1,039,241	1,030,708
Intergovernmental	2,439,488	3,270,781	9,893,973
Investment Income	16,593,244	(4,514,204)	6,673,537
Donations	20	14,779	—
Miscellaneous	1,405,706	2,096,836	1,101,461
Total Revenues	74,850,493	54,915,630	71,773,363
Expenditures			
General Government	8,533,620	7,413,825	7,824,046
Conservations and Recreation	22,973,199	22,112,525	25,367,954
Public Works	2,320,342	1,533,493	1,706,631
Public Safety	3,237,192	3,220,283	3,391,996
Capital Outlay	7,853,269	6,855,697	7,937,724
Debt Service			
Principal	20,740,000	20,920,000	20,350,000
Interest and Fiscal Charges	7,084,596	7,546,877	7,033,867
Cost of Issuance	434,760	—	—
Total Expenditures	73,176,978	69,602,700	73,612,218
Excess of Revenues Over (Under) Expenditures	1,673,515	(14,687,070)	(1,838,855)
Other Financing Sources (Uses)			
Transfers In	17,965,458	6,199,591	8,491,838
Transfers Out	(18,148,958)	(6,383,091)	(8,815,104)
Restructuring/Bond Proceeds	35,610,000	—	—
Transfer to Refunded Bond Escrow	(38,131,779)	—	—
Premium (Discounts) on Bonds Issued	5,005,095	—	—
Payment to Escrow Agent	—	—	—
Proceeds from the Sale of Capital Assets	98,897	82,039	187,114
	2,398,713	(101,461)	(136,152)
Net Change in Fund Balances	4,072,228	(14,788,531)	(1,975,007)
Debt Service as a Percentage of Noncapital Expenditures	43.54%	43.70%	45.37%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2015	2016	2017	2018*	2019	2020	2021
54,192,021	54,783,420	54,911,731	104,536,291	50,977,083	51,189,200	51,973,644
1,143,540	1,182,997	1,196,692	1,663,969	1,192,800	638,917	1,224,962
4,119,116	6,134,090	3,183,680	3,809,035	6,246,785	3,556,665	4,999,281
5,735,036	15,670,329	(5,519,204)	4,263,433	14,751,283	17,072,354	(3,780,815)
40,000	147,062	—	—	166,165	409,740	297,974
965,094	1,786,152	1,745,393	2,289,075	684,996	1,206,525	1,054,475
66,194,807	79,704,050	55,518,292	116,561,803	74,019,112	74,073,401	55,769,521
9,837,147	14,477,098	7,800,492	11,488,462	7,340,466	7,524,352	8,095,401
26,617,402	29,173,774	32,545,009	47,183,519	26,863,735	33,168,469	31,687,082
1,737,877	1,036,289	1,521,194	7,258,472	2,112,718	2,091,219	3,518,523
3,565,453	3,150,638	3,288,188	4,866,524	3,197,343	3,668,555	3,820,366
2,941,798	4,903,553	2,551,665	8,039,205	2,378,442	2,302,987	1,136,891
20,995,000	14,472,408	14,515,392	23,636,466	7,721,129	13,495,000	18,335,000
6,676,945	13,572,439	13,353,038	23,894,497	13,254,341	4,405,550	3,719,325
365,141	—	—	—	—	—	—
72,736,763	80,786,199	75,574,978	126,367,145	62,868,174	66,656,132	70,312,588
(6,541,956)	(1,082,149)	(20,056,686)	(9,805,342)	11,150,938	7,417,269	(14,543,067)
10,448,080	27,765,834	36,631,142	20,521,972	3,201,221	21,475,433	13,974,356
(10,511,580)	(27,765,834)	(36,631,142)	(19,961,972)	(3,166,221)	(21,475,433)	(13,974,356)
29,270,000	31,690,000	9,090,000	—	—	—	—
(34,529,257)	—	—	—	—	—	—
5,624,398	5,478,680	259,896	—	—	—	—
—	(36,935,250)	(9,241,265)	—	—	—	—
166,850	158,720	139,909	284,675	143,976	251,762	214,059
468,491	392,150	248,540	844,675	178,976	251,762	214,059
(6,073,465)	(689,999)	(19,808,146)	(8,960,667)	11,329,914	7,669,031	(14,329,008)
40.78%	40.58%	42.62%	48.59%	37.89%	33.65%	36.91%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years
December 31, 2021 (Unaudited)**

Tax Levy Year	Residential Property	Farm	Commercial Property
2011	\$ 28,623,124	\$ 2,146	\$ 6,222,622
2012	26,243,231	2,110	5,800,696
2013	24,789,518	2,217	5,497,444
2014	24,551,674	2,167	5,468,065
2015	25,583,305	2,149	5,728,648
2016	27,412,792	2,310	6,018,321
2017	29,065,554	2,361	6,271,488
2018	30,406,986	2,513	6,485,948
2019	31,496,325	2,603	6,746,739
2020	32,823,894	2,813	6,896,819

Data Source: Office of the County Clerk

Industrial Property	Total	Railroad	Total Direct Tax Rate	Total Direct Tax Rate	Estimated Actual Taxable Value
\$ 2,821,860	\$ 37,669,752	\$ 24,504	\$ 37,694,256	0.1414	\$ 113,082,768
2,591,123	34,637,160	25,943	34,663,103	0.1418	103,989,309
2,469,577	32,758,756	32,525	32,791,281	0.1657	98,373,843
2,448,068	32,469,974	34,599	32,504,573	0.1691	97,513,719
2,546,925	33,861,027	39,270	33,900,297	0.1622	101,700,891
2,703,608	36,137,031	42,278	36,179,309	0.1514	108,537,927
2,866,147	38,205,550	42,427	38,247,977	0.1306	114,743,931
3,018,680	39,914,127	44,892	39,959,019	0.1278	119,877,057
3,165,669	41,411,336	48,742	41,460,078	0.1242	124,380,234
3,274,859	42,998,385	53,789	43,052,174	0.1205	129,156,522

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2021 (Unaudited)**

	2011	2012	2013
Forest Preserve District of DuPage County Corporate	0.1414	0.1418	0.1657
Overlapping Rates			
County	0.1773	0.1929	0.2040
Cities and Villages	0.6498	0.6543	0.7653
High Schools	1.0714	1.1155	1.3061
Unit Districts	1.8319	1.8983	2.2509
Grade Schools	1.6539	1.7139	2.0184
Junior Collages	0.2579	0.2551	0.3092
Townships	0.1112	0.1092	0.1326
Sanitary Districts	0.0028	0.0029	0.0035
Park Districts	0.3364	0.3467	0.4083
Libraries	0.0723	0.0753	0.0877
Fire Protection	0.2698	0.2767	0.3255
Service Areas	0.0181	0.0177	0.0233
Special Districts	0.0196	0.0183	0.0212
Total Overlapping Tax Rate	6.4724	6.6768	7.8560
Total Direct and Overlapping Tax Rates	6.6138	6.8186	8.0217

Note: Tax rates calculated are based on total County assessed valuation in the year indicated, per \$100 of Assessed Value.

Data Source: DuPage County Clerks Office

2014	2015	2016	2017	2018	2019	2020
0.1691	0.1622	0.1514	0.1306	0.1278	0.1242	0.1205
0.2057	0.1971	0.1848	0.1749	0.1673	0.1655	0.1485
0.7909	0.7680	0.7288	0.7093	0.6956	0.6985	0.6776
1.3445	1.3112	1.2438	1.2034	1.1852	1.1957	1.1847
2.2676	2.2324	2.1176	2.0663	2.0328	2.0095	1.9799
2.0638	2.0082	1.9117	1.8593	1.8315	1.8056	1.7762
0.3043	0.2882	0.2714	0.2517	0.2409	0.2204	0.2193
0.1355	0.1318	0.1261	0.1239	0.1203	0.1163	0.1124
0.0036	0.0035	0.0033	0.0032	0.0031	0.0030	0.0030
0.4172	0.4094	0.3889	0.3764	0.3713	0.3664	0.3585
0.0904	0.0874	0.0916	0.0867	0.0839	0.0819	0.0957
0.3362	0.3296	0.3099	0.3029	0.3011	0.3005	0.3031
0.0242	0.0234	0.0229	0.0228	0.0232	0.0218	0.0159
0.0219	0.0201	0.0188	0.0180	0.0160	0.0151	0.0159
8.0058	7.8103	7.4196	7.1988	7.0722	7.0002	6.8907
8.1749	7.9725	7.5710	7.3294	7.2000	7.1244	7.0112

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)
December 31, 2021 (Unaudited)**

Taxpayer	Tax Levy Year 2020			Tax Levy Year 2011		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Prologics	\$ 256,298	1	0.60%	\$ 129,245	1	0.34%
Oakbrook Shopping Center	113,235	2	0.26%	116,028	3	0.31%
SLK Global Solutions	57,312	3	0.13%			
BRE Group	54,310	4	0.13%			
BPRE	47,697	5	0.11%			
Duke Realty	43,206	6	0.10%			
Navistar	40,000	7	0.09%			
Liberty Property	37,709	8	0.09%			
Hamilton Partners, Inc	103,049	9	0.24%	125,086	2	0.33%
Butterfield Country Club	33,939	10	0.08%			
Wells Real Estate Funds				68,803	4	0.18%
AMLI				61,901	5	0.16%
Elmhurst Memorial Healthcare				61,656	6	0.16%
Arden Realty, Inc				61,586	7	0.16%
AIMCO				53,355	8	0.14%
UBS Realty Investors LLC				38,562	9	0.10%
NS-MPG Inc (Alcate-Lucent)				36,934	10	0.10%
	<u>786,755</u>		<u>1.83%</u>	<u>753,156</u>		<u>1.98%</u>

Data Source: Office of County Clerk

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 53,299,678	\$ 52,979,718	99.40%	N/A	\$ 52,979,718	99.40%
2013	53,450,503	53,042,519	99.24%	N/A	53,042,519	99.24%
2014	54,335,152	54,099,737	99.57%	N/A	54,099,737	99.57%
2015	54,965,232	54,766,959	99.64%	N/A	54,766,959	99.64%
2016	54,986,281	54,853,004	99.76%	N/A	54,853,004	99.76%
2017	54,775,475	54,667,834	99.80%	N/A	54,667,834	99.80%
2018	49,951,858	49,832,351	99.76%	N/A	49,832,351	99.76%
2019	51,067,627	50,929,683	99.73%	N/A	50,929,683	99.73%
2020	51,493,417	50,932,561	98.91%	N/A	50,932,561	98.91%
2021	51,877,870	51,174,677	98.64%	N/A	51,174,677	98.64%

Note: Property in DuPage County is reassessed each year. Property is assessed at 33% of actual value.

Data Source: Audited Financial Statements and DuPage County Collector Statements

N/A - Not Available

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Governmental Activities	Total Primary Government
	General Obligation Bonds	
2012	\$ 243,163,283	\$ 243,163,283
2013	233,321,462	233,321,462
2014	216,146,058	216,146,058
2015	201,820,799	201,820,799
2016	181,884,431	181,884,431
2017	159,885,684	159,885,684
2018*	120,024,849	120,024,849
2019	102,445,805	102,445,805
2020	87,546,659	87,546,659
2021	67,807,513	67,807,513

Note: Details of the Forest Preserve District of DuPage County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population.

* For the Eighteen Months Ended December 31, 2018

N/A - Not Available

Total Equalized Assessed Value (EAV) (in Thousands)	Percentage of EAV	Personal Income (1)	Percentage of Personal Income	Population (1)	Per Capita
\$ 37,694,256	0.65%	\$ 52,971,536	459.05%	927,987	\$ 262.03
34,663,103	0.67%	54,123,390	431.09%	932,126	250.31
32,791,281	0.66%	56,600,761	381.88%	932,708	231.74
32,504,573	0.62%	59,813,856	337.41%	933,736	216.14
33,900,297	0.54%	61,404,832	296.21%	929,368	195.71
36,179,309	0.44%	64,516,281	247.82%	930,662	171.80
38,247,977	0.31%	67,684,237	177.33%	928,589	129.26
39,959,019	0.26%	69,345,500	147.73%	922,921	111.00
41,460,078	0.21%	N/A	N/A	924,885	94.66
43,052,174	0.16%	N/A	N/A	N/A	N/A

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Total General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Net General Bonded Debt Outstanding	Percentage of Equalized Assessed Value (1)	Per Capita (2)
2012	\$ 243,163,283	\$ 1,302,736	\$ 241,860,547	0.64%	\$ 260.63
2013	233,321,462	1,125,412	232,196,050	0.67%	249.10
2014	216,146,058	1,258,460	214,887,598	0.66%	230.39
2015	201,820,799	1,383,467	200,437,332	0.62%	214.66
2016	181,884,431	222,038	181,662,393	0.54%	195.47
2017	159,885,684	576,070	159,309,614	0.44%	171.18
2018*	120,024,849	2,671,097	117,353,752	0.31%	126.38
2019	102,445,805	4,410,561	98,035,244	0.25%	106.22
2020	87,546,659	7,332,708	80,213,951	0.19%	86.73
2021	67,807,513	8,719,392	59,088,121	0.14%	N/A

Note: Details of the Forest Preserve District of DuPage County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2021 (Unaudited)**

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 67,807,513	100.00%	\$ 67,807,513
DuPage County	113,593,149	100.00%	113,593,149
Cities and Villages	10,675,561,767 (1)	7.56%	807,072,470
Parks	1,509,202,019 (1)	17.95%	270,901,762
Fire Protection	32,630,000	100.00%	32,630,000
Libraries	54,270,000	36.86%	20,003,922
Special Service Districts	19,654,500	97.27%	19,117,932
Grade Schools	405,708,478	98.43%	399,338,855
High Schools	469,919,077	97.14%	456,479,391
Unit Schools	648,916,951	67.87%	440,419,935
Community Colleges	311,255,000 (1)	49.43%	153,853,347
Total Overlapping Debt	14,240,710,941		2,713,410,763
Total Direct and Overlapping Debt	14,308,518,454		2,781,218,276

Notes: Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity, lies within DuPage County.

(1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

(2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion is in DuPage County. Percentages have been rounded to the nearest hundredth.

(3) Represents general obligation debt, as reported by various governments. Overlapping governments without general obligation debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the multiplying this rate by the overlapping governments' outstanding debt. An overlapping government unit DuPage County Clerk.

Data Source: DuPage County Clerk's Office

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years

December 31, 2021 (Unaudited)

	2012	2013	2014	2015
Legal Debt Limit	\$ 866,967,884	797,251,353	754,199,448	747,605,170
Total Net Debt Applicable to Limit	243,163,283	226,803,168	210,548,895	191,729,636
Legal Debt Margin	623,804,601	570,448,185	543,650,553	555,875,534
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	28.05%	28.45%	27.92%	25.65%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2016	2017	2018*	2019	2020	2021
779,706,826	832,124,126	879,703,477	919,057,446	953,581,802	990,200,013
175,824,600	148,669,500	111,227,569	95,140,000	81,645,000	63,310,000
603,882,226	683,454,626	768,475,908	823,917,446	871,936,802	926,890,013
22.55%	17.87%	12.64%	10.35%	8.56%	6.39%

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed Value	<u>\$ 43,052,174,491</u>
Bonded Debt Limit - 2.30% of Assessed Value	990,200,013
Amount of Debt Applicable to Limit	<u>63,310,000</u>
Legal Debt Margin	<u><u>926,890,013</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Debt Service Extension Base
December 31, 2021 (Unaudited)**

Levy Year	Existing Debt Service (1)	General Obligation Limited Tax Bonds, Series 2022			
		Principal	Assumed Coupon	Assumed Yield	Interest
2020	\$ 22,239,025	\$ —	0.000%	0.000%	\$ —
2021	22,549,250	—	0.000%	0.000%	1,724,000
2022	22,874,563	—	0.000%	0.000%	1,379,200
2023	14,741,075	3,220,000	4.000%	0.530%	1,314,800
2024	995,688	3,095,000	4.000%	0.720%	1,188,500
2025	—	4,235,000	4.000%	0.930%	1,041,900
2026	—	4,410,000	4.000%	1.110%	869,000
2027	—	4,590,000	4.000%	1.260%	689,000
2028	—	4,780,000	4.000%	1.390%	501,600
2029	—	4,975,000	4.000%	1.450%	306,500
2030	—	<u>5,175,000</u>	4.000%	1.530%	<u>103,500</u>
Totals	<u>83,399,601</u>	<u>34,480,000</u>			<u>9,118,000</u>

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

(1) Includes the District's outstanding Series 2012, Series 2015 and Series 2015A.

(2) Current debt service extension base of \$19,281,772 in levy year 2021 with assumed no growth thereafter.

Data Source: District Records

<u>Total Debt Service</u>	<u>Aggregate New Debt Service</u>	<u>Transfer Required from Other Funds</u>	<u>Debt Service Extension Base (2)</u>	<u>New Limited Tax Debt Service</u>	<u>Available Debt Service Extension Base</u>
\$ —	\$ 22,239,025	\$ —	\$ 19,015,554	\$ 14,741,275	\$ 4,274,279
1,724,000	24,273,250	1,724,000	19,281,772	16,462,250	2,819,522
1,379,200	24,253,763	1,379,200	19,281,772	16,116,263	3,165,509
4,534,800	19,275,875	—	19,281,772	19,275,875	5,897
4,283,500	5,279,188	—	19,281,772	5,279,188	14,002,584
5,276,900	5,276,900	—	19,281,772	5,276,900	14,004,872
5,279,000	5,279,000	—	19,281,772	5,279,000	14,002,772
5,279,000	5,279,000	—	19,281,772	5,279,000	14,002,772
5,281,600	5,281,600	—	19,281,772	5,281,600	14,000,172
5,281,500	5,281,500	—	19,281,772	5,281,500	14,000,272
5,278,500	5,278,500	—	19,281,772	5,278,500	14,003,272
<u>43,598,000</u>	<u>126,997,601</u>	<u>3,103,200</u>			

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years

December 31, 2021 (Unaudited)

Fiscal Year	(1) Population*	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2012	927,987	\$ 52,971,536	57,082	158,270	7.3%
2013	932,126	54,123,390	58,064	156,715	7.5%
2014	932,708	56,600,761	60,684	156,000	6.9%
2015	933,736	59,813,856	64,059	155,545	4.7%
2016	929,368	61,404,832	66,072	155,124	4.8%
2017	930,662	64,516,281	69,323	155,124	3.9%
2018	928,589	67,684,237	72,889	155,124	3.2%
2019	922,921	69,345,500	75,137	155,124	3.3%
2020	924,885	N/A	N/A	145,738	4.5%
2021	N/A	N/A	N/A	N/A	N/A

N/A - Not Available

*Estimated

Data Sources:

- (1) U.S. Census Bureau, Population Division
- (2) Bureau of Economic Analysis, U.S. Department of Commerce
- (3) DuPage County Regional Superintendent of Schools
- (4) Illinois Department of Employment Security

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2021 (Unaudited)**

Employer	2021			2012		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Alexian Brothers - Alis Midwest	8,000	1	1.00%			
Finkl Outdoor Services	5,000	2	0.62%			
Continental Leasing Management, Inc	5,000	3	0.62%			
Advocate Health Care	4,000	4	0.50%			
Giraffe Holding Inc.	4,000	5	0.50%			
Samuel Holdings, Inc	3,500	6	0.44%			
All State Corporation	3,500	7	0.44%			
Footprint Acquisition LLC	3,200	8	0.40%			
The University of Chicago	3,000	9	0.37%			
DuPage County	2,887	10	0.36%	2,949	7	0.42%
Edward Hospital & Health Services				5,286	1	0.75%
College of DuPage				4,905	2	0.69%
BP America, Inc.				4,676	3	0.66%
Argonne National Labs				3,456	4	0.49%
Advocate Good Samaritan Hospital				3,300	5	0.47%
McDonald's Coproation				3,186	6	0.45%
Ace Hardware				2,635	8	0.37%
Elmhurst Memorial Hospital				2,150	9	0.30%
Navistar International Corp				1,800	10	0.25%
	<u>42,087</u>		<u>5.3%</u>	<u>34,343</u>		<u>4.9%</u>

The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis.

Data Sources:

Nielsen Claritas Business-Facts ®

Equifax

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Full-Time Equivalent District Employees by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014	2015
General Government				
Core Management	7.0	7.0	7.0	13.5
Finance	13.0	13.0	13.0	9.0
Human Resources (2)	10.0	10.0	10.0	6.5
Fundraising and Development	2.0	2.0	2.0	1.0
Administrative Services	3.0	3.0	3.0	2.5
Communications and Marketing	6.5	6.5	7.5	6.5
Volunteer Services (2)	—	—	—	3.0
Information Technology	11.0	11.0	9.0	7.0
Total General Governmental	52.5	52.5	51.5	49.0
Conservation and Recreation				
Natural Resources	26.5	26.5	26.0	32.5
Grounds Management	43.5	43.5	43.5	43.5
Community Services & Education Admin.	5.5	5.5	5.5	5.0
Land Preservation	5.5	5.5	5.5	3.5
Visitor Services & Experiences (1)	—	—	—	3.5
Site Operations (1)	40.0	40.0	40.0	31.0
Danada Equestrian Center	7.5	7.5	7.5	7.0
Facilities Management	32.0	32.0	32.0	27.5
Fleet Management	14.0	14.0	14.0	14.0
Kline Creek Farm	7.5	7.5	7.5	8.0
Fullersburg Nature Center	6.5	6.5	6.5	7.5
Mayslake	4.5	4.5	5.0	6.0
St. James Farm	4.0	4.0	4.0	4.5
Willowbrook Wildlife Center	11.0	11.0	11.5	11.0
Golf Business Enterprises	16.0	16.0	15.0	11.0
Resource Management & Development Planning	—	—	—	—
	15.0	15.0	15.0	11.0
Total Conservation and Recreation	239.0	239.0	238.5	226.5
Public Safety				
Law Enforcement	30.5	30.5	30.5	28.5
Public Works				
Environmental Services	6.0	6.0	6.0	5.0
Totals	328.0	328.0	326.5	309.0

Data Source: District Records

Forest Preserve District of DuPage County budget documents:

- (1) Visitor Services was separated from Site Operations during FY 2015.
- (2) Volunteer Services was separated from Human Resources during FY 2015.

2016	2017	2018	2019	2020	2021
9.5	5.5	5.5	5.5	5.5	5.0
10.0	11.0	10.0	10.0	10.0	8.0
6.5	6.0	6.0	6.0	6.0	5.0
1.0	1.0	1.0	—	—	—
2.5	2.5	3.5	3.5	3.5	3.0
7.0	7.0	8.0	9.0	9.0	8.0
2.5	2.5	2.5	2.5	2.5	2.0
8.0	6.0	6.0	6.0	6.0	6.0
47.0	41.5	42.5	42.5	42.5	37.0
32.5	32.5	32.5	32.5	32.5	32.0
43.5	43.5	43.5	43.5	44.5	45.0
5.0	2.0	2.0	2.0	2.0	2.0
3.5	3.5	3.5	2.5	2.5	2.0
4.0	5.5	5.0	5.0	5.0	10.0
31.0	31.0	30.0	30.0	30.0	27.0
7.0	7.0	7.0	7.0	7.0	4.0
30.0	30.0	30.0	30.0	30.0	30.0
14.0	14.0	14.5	13.0	13.0	13.0
8.0	8.0	8.5	8.5	8.5	6.0
6.0	5.0	7.5	7.5	7.5	2.0
5.0	7.0	5.5	5.5	5.5	3.0
4.5	4.5	4.5	4.5	4.5	4.0
11.5	11.5	11.5	12.5	13.5	13.0
12.0	13.0	13.0	13.0	13.0	12.0
—	4.0	2.0	2.0	2.0	2.0
11.0	8.0	8.0	7.0	7.0	6.0
228.5	230.0	228.5	226.0	228.0	213.0
26.5	27.5	27.5	27.5	27.5	27.0
4.0	3.0	3.0	5.0	5.0	5.0
306.0	302.0	301.5	301.0	303.0	282.0

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014
General Government			
Number of Volunteer Hours	86,102	74,007	72,009
Number of Full-time Volunteers	992	907	922
Education Center - Program and Event Participants			
Kline Creek Farms	29,704	26,090	23,220
Fullersburg Woods	16,315	13,748	24,449
Danada	21,182	10,587	16,864
Willowbrook Wildlife Center	11,101	10,000	12,383
Mayslake Peabody Estate	33,080	32,850	34,168
Site Operations Programs	11,516	14,152	5,988
Maintenance and Development			
Prescribed Burn Acres	1,326	1,541	805
Lbs. Seed Collection	1,240	676	1,021
Fish Stocked	117,719	49,319	85,752
Trail Miles	147	150	158
Grounds Maint. - Work Orders Completed	450	468	404
Trees Planted During Fall Tree Program	800	971	1,333
Structure Maintenance - Work Orders Completed	2,696	3,007	3,239
Visitor Services Permits Issues	14,385	13,556	12,786
Public Safety			
Arrests	60	45	167
Citations	776	676	536
Warnings	3,712	3,665	2,913
Golf Courses			
Daily Golf Rounds	92,139	85,451	88,022
Rounds of Cart Rentals	58,599	54,979	57,102
Resident Cards Sold	1,970	1,682	1,661

N/A - Not Applicable

Data Source: Various Forest Preserve Departments

* For the Eighteen Months Ended December 31, 2018

**COVID-19 affected the FY2020 operating indicators as noted above.

2015	2016	2017	2018*	2019	2020**	2021
64,224	64,606	59,449	88,510	60,500	26,307	54,722
868	884	870	940	799	567	743
24,443	26,701	25,706	36,989	8,778	837	3,055
21,768	14,990	15,262	45,304	10,192	1,541	2,294
13,413	15,800	13,550	10,870	4,746	143	906
11,124	11,868	13,190	11,881	3,928	1,147	2,036
39,489	33,077	36,004	53,078	22,581	815	1,095
6,126	4,080	7,312	8,200	3,007	151	1,315
2,111	1,259	1,237	2,481	1,675	1,932	1,700
1,087	727	1,169	2,363	1,233	1,305	1,800
31,017	36,000	60,209	158,345	31,509	68,421	175,960
160	150	150	158	161	161	175
328	245	341	281	128	152	115
1,110	1,200	837	1,056	1,425	858	900
3,114	3,400	3,141	3,867	2,419	2,913	2,875
13,531	13,238	14,111	20,560	12,138	16,275	19,427
575	722	279	221	28	6	6
669	596	916	1,070	522	1,278	457
3,448	3,029	2,989	4,099	1,425	2,462	2,520
78,806	53,736	49,405	107,690	71,367	85,369	94,845
50,687	34,057	33,060	70,306	38,504	52,489	64,511
1,311	1,175	1,083	1,324	1,352	—	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014
General Government			
Total Acres	25,426	25,123	25,133
Buildings	286	275	265
Other Structures/Amenities (1)	2,716	2,722	2,885
Number of Computers Supported	380	386	418
Golf Courses			
Number of Golf Courses	3	3	3

(1) - Includes Benches, bike racks, bridges, fences, gates, latrines, shelters and wells.

N/A - Not Available

Data Source: District Records.

* For the Eighteen Months Ended December 31, 2018

2015	2016	2017	2018*	2019	2020	2021
25,147	25,210	25,218	25,243	25,251	25,262	25,274
267	266	256	240	242	236	229
2,896	2,875	N/A	N/A	N/A	N/A	N/A
450	377	357	356	361	363	369
3	3	3	3	3	3	3

APPENDIX D:
Forest Preserve District of DuPage County
STAFFING TABLE



Position Chart Summary

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

	2022			2023		
	FT	PT	Seasonals	FT	PT	Seasonals
Commissioners	7	0	0	7	0	0
Executive Directors Office	8	1	0	7	0	0
Partnership & Philanthropy	0	0	0	3	0	0
Human Resources	5	2	0	5	1	0
Volunteer Services	2	1	0	2	1	0
Information Technology	6	0	0	6	0	1
Finance	8	0	0	9	0	0
Purchasing	3	0	0	3	0	0
Natural Resources	26	0	1	26	0	8
Natural Resources/Grounds Management	44	0	0	44	0	5
Resource Management & Development	2	0	0	2	0	0
Land Preservation	3	1	0	2	1	0
Environmental Services	5	0	0	6	0	2
Public Safety & Services	0	0	0	1	0	0
Law Enforcement	27	1	0	28	1	2
Site Operations	27	0	6	26	0	7
Facilities Management	25	0	0	25	0	0
Field Operations	4	0	0	5	0	0
Fleet Management	13	0	0	14	0	0
Community Engagement Services	2	0	0	2	0	0
Community Relations	7	0	0	5	0	0
Danada Equestrian Center	4	1	6	4	0	5
Fullersburg	3	0	1	3	0	7
Kline Creek Farm	6	1	4	6	2	3
Mayslake	2	3	1	2	2	1
St. James Farm	4	1	0	5	0	5
Visitor Services	10	0	0	10	0	0
Willowbrook	13	6	1	11	6	2
WARP	6	0	0	2	0	0
Green Meadows	0	2	0	1	2	4
Maple Meadows	7	0	0	7	1	12
Oak Meadows	8	1	0	10	0	30
Planning	7	0	0	7	0	0
	294	21	20	296	17	94
	335			407		

Position Chart by Department Detail

Fiscal Year 2023

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Commissioners	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Commissioners	6	0	0	0	6	6	0	0	0	6
President	1	0	0	0	1	1	0	0	0	1
Total	7	0	0	0	7	7	0	0	0	7

Executive Director Office	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Records Coordinator	1	0	0	0	1	1	0	0	0	1
Executive Support Coordinator	1	0	0	0	1	1	0	0	0	1
Executive Director	1	0	0	0	1	1	0	0	0	1
Chief Partnership & Philanthropy Officer	1	0	0	0	1	0	0	0	0	0
Executive Assistant	2	0	0	0	2	2	0	0	0	2
Manager of Strategic Plan & Initiatives	0	0	0	0	0	1	0	0	0	1
Director of Community Relations - Vacant	1	0	0	0	1	0	0	0	0	0
Staff Assistant - Vacant	0	1	0	0	1	0	0	0	0	0
Executive Advisor	1	0	0	0	1	1	0	0	0	1
Total	8	1	0	0	9	7	0	0	0	7

Partnership & Philanthropy	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Corporate & Community Giving Officer	0	0	0	0	0	1	0	0	0	1
Chief Partnership & Philanthropy Officer	0	0	0	0	0	1	0	0	0	1
Donor Relations Coordinator	0	0	0	0	0	1	0	0	0	1
Total	0	0	0	0	0	3	0	0	0	3

Human Resources	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Human Resources Generalist	0	0	0	0	0	1	0	0	0	1
Senior Human Resources Generalist	0	0	0	0	0	1	0	0	0	1
Human Resources Assistant	2	0	0	0	2	1	0	0	0	1
HRIS and Employee Programs Coordinator	0	0	0	0	0	1	0	0	0	1
Human Resources & Benefits Specialist	1	0	0	0	1	0	0	0	0	0
Safety & WC Specialist - Vacant	1	0	0	0	1	0	0	0	0	0
Human Resource Recruiter - Vacant	0	1	0	0	1	0	0	0	0	0
Safety Coordinator - Vacant	0	1	0	0	1	0	0	0	0	0
Human Resources Coordinator - Vacant	0	0	0	0	0	0	1	0	0	1
Human Resources Manager	1	0	0	0	1	1	0	0	0	1
Total	5	2	0	0	7	5	1	0	0	6

Volunteer Services	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Volunteer Services Field Liaison	0	1	0	0	1	0	1	0	0	1
Volunteer Services Coordinator	1	0	0	0	1	1	0	0	0	1
Volunteer Services Specialist	1	0	0	0	1	1	0	0	0	1
Total	2	1	0	0	3	2	1	0	0	3

Information Technology	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Telecom/Network Analyst	1	0	0	0	1	1	0	0	0	1
Computer Support Analyst	2	0	0	0	2	2	0	0	0	2
Systems Analyst	1	0	0	0	1	1	0	0	0	1
Chief Information Officer	1	0	0	0	1	1	0	0	0	1
GIS Intern	0	0	0	0	0	0	0	1	0	1
GIS Coordinator	1	0	0	0	1	1	0	0	0	1
Total	6	0	0	0	6	6	0	1	0	7

Finance	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Director of Finance	1	0	0	0	1	1	0	0	0	1
Payroll Clerk	1	0	0	0	1	1	0	0	0	1
Executive Assistant	1	0	0	0	1	0	0	0	0	0
Administrative Assistant	0	0	0	0	0	1	0	0	0	1
Assistant Director of Finance	1	0	0	0	1	1	0	0	0	1
Financial Analyst	1	0	0	0	1	0	0	0	0	0
Senior Accountant	0	0	0	0	0	1	0	0	0	1
Accounting Coordinator	1	0	0	0	1	0	0	0	0	0
Accountant	1	0	0	0	1	2	0	0	0	2
Senior Account Clerk	1	0	0	0	1	2	0	0	0	2
Total	8	0	0	0	8	9	0	0	0	9

Purchasing	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Messenger	1	0	0	0	1	1	0	0	0	1
Purchasing Services Assistant	1	0	0	0	1	1	0	0	0	1
Purchasing Services Supervisor	1	0	0	0	1	1	0	0	0	1
Total	3	0	0	0	3	3	0	0	0	3

Natural Resources	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Natural Resource Technician (N)	1	0	0	0	1	2	0	0	0	2
Natural Resource Technician	5	0	0	0	5	4	0	2	0	6
GIS Analyst	1	0	0	0	1	1	0	0	0	1
Senior Natural Resource Technician	2	0	0	0	2	2	0	0	0	2
Natural Resource Project Coordinator	1	0	0	0	1	2	0	0	0	2
Natural Resources Seasonal	0	0	0	0	0	0	0	3	0	3
Ecologist	5	0	0	0	5	6	0	0	0	6
Stewardship Program Coordinator	1	0	0	0	1	1	0	0	0	1
Natural Resources Restoration Coordinator	1	0	0	0	1	1	0	0	0	1
Aquatic Technician	1	0	0	0	1	0	0	0	0	0
Aquatic Research Center Coordinator - Vacant	1	0	0	0	1	1	0	0	0	1
Executive Assistant - Vacant	1	0	0	0	1	0	0	0	0	0
Stewardship Technician	1	0	0	0	1	1	0	0	0	1
Resource Data Analyst	1	0	0	0	1	1	0	0	0	1
Manager of Natural Resources	1	0	0	0	1	1	0	0	0	1
Director Natural Resources	1	0	0	0	1	1	0	0	0	1
Native Plant Nursery Technician (INT)	0	0	0	1	1	0	0	0	1	1
Natural Resources Project Team Crew Leader	1	0	0	0	1	1	0	0	0	1
Ecology Entomology	0	0	0	0	0	0	0	2	0	2
Ecology Coordinator	1	0	0	0	1	1	0	0	0	1
Total	26	0	0	1	27	26	0	7	1	34

Grounds Management	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Maintenance Worker	24	0	0	0	24	25	0	0	0	25
Maintenance Forestry Seasonal	0	0	0	0	0	0	0	1	0	1
Grounds Maintenance Crew Leader	2	0	0	0	2	2	0	0	0	2
Heavy Equipment Operator	6	0	0	0	6	6	0	0	0	6
Grounds Maintenance Foreman	4	0	0	0	4	3	0	0	0	3
Trails Streams Seasonal	0	0	0	0	0	0	0	2	0	2
Forestry Worker	6	0	0	0	6	6	0	0	0	6
Maintenance PP	0	0	0	0	0	0	0	1	0	1
Administrative Assistant	1	0	0	0	1	1	0	0	0	1
Grounds Manager	1	0	0	0	1	1	0	0	0	1
Clerical Seasonal	0	0	0	0	0	0	0	1	0	1
Total	44	0	0	0	44	44	0	5	0	49

Resource Management & Development	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Executive Assistant-1	1	0	0	0	1	1	0	0	0	1
Director of Resource Management & Development	1	0	0	0	1	1	0	0	0	1
Total	2	0	0	0	2	2	0	0	0	2

Land Preservation	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Administrative Assistant - Part-time	0	1	0	0	1	0	1	0	0	1
Land Preservation Specialist	2	0	0	0	2	1	0	0	0	1
Land Preservation Manager	1	0	0	0	1	1	0	0	0	1
Total	3	1	0	0	4	2	1	0	0	3

Environmental Services	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Construction Coordinator	1	0	0	0	1	1	0	0	0	1
Environmental Systems Specialist	2	0	0	0	2	2	0	0	0	2
Engineering Environmental Services Manager	1	0	0	0	1	1	0	0	0	1
Landfill/Remedial Sites Professional	0	0	0	0	0	1	0	0	0	1
Civil Engineer	1	0	0	0	1	1	0	0	0	1
Landscape Seasonal	0	0	0	0	0	0	0	2	0	2
Total	5	0	0	0	5	6	0	2	0	8

Public Safety & Services	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Director of Public Safety & Services	0	0	0	0	0	1	0	0	0	1
Total	0	0	0	0	0	1	0	0	0	1

Law Enforcement	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Police Strds/Records Coordinator	1	0	0	0	1	1	0	0	0	1
Ranger Police Officer	18	0	0	0	18	18	0	0	0	18
Seasonal Boundary Inspector	0	0	0	0	0	0	0	2	0	2
Ranger Police Sergeant	4	0	0	0	4	5	0	0	0	5
Ranger Police Lieutenant	1	0	0	0	1	1	0	0	0	1
Staff Assistant - Part-time	0	1	0	0	1	0	1	0	0	1
Executive Assistant	1	0	0	0	1	1	0	0	0	1
Chief of Law Enforcement	1	0	0	0	1	1	0	0	0	1
Police Records/Evidence Coordinator	1	0	0	0	1	1	0	0	0	1
Total	27	1	0	0	28	28	1	2	0	31

Site Operations	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Senior Ranger	11	0	0	0	11	11	0	0	0	11
Ranger	8	0	0	0	8	8	0	0	0	8
Ranger PP	0	0	0	0	0	0	0	1	0	1
Assistant Manager of Site Operations	5	0	0	0	5	4	0	0	0	4
Rec Field Assistant (INT)	0	0	0	6	6	0	0	0	6	6
Manager of Site Operations	1	0	0	0	1	1	0	0	0	1
Staff Assistant	2	0	0	0	2	2	0	0	0	2
Total	27	0	0	6	33	26	0	1	6	33

Facilities Management	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Facilities Manager	1	0	0	0	1	1	0	0	0	1
Painter	1	0	0	0	1	1	0	0	0	1
Administrative Assistant	1	0	0	0	1	1	0	0	0	1
HVACR Technician	1	0	0	0	1	1	0	0	0	1
Facilities Maint Worker	5	0	0	0	5	5	0	0	0	5
Master Plumber/Pipefitter	2	0	0	0	2	2	0	0	0	2
Sign Coordinator	1	0	0	0	1	1	0	0	0	1
Construction/Maintenance Laborer - Masonry	1	0	0	0	1	1	0	0	0	1
Field Technician	1	0	0	0	1	1	0	0	0	1
Carpenter	3	0	0	0	3	3	0	0	0	3
Facilities Management Supervisor	1	0	0	0	1	2	0	0	0	2
Assistant Facilities Manager	1	0	0	0	1	1	0	0	0	1
Heavy Equipment Operator	1	0	0	0	1	1	0	0	0	1
Electrician	2	0	0	0	2	2	0	0	0	2
Bricklayer/Stone Mason	1	0	0	0	1	1	0	0	0	1
Tradesman	1	0	0	0	1	0	0	0	0	0
Sign Technician	1	0	0	0	1	1	0	0	0	1
Total	25	0	0	0	25	25	0	0	0	25

Field Operations	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Operational Resources Manager	1	0	0	0	1	1	0	0	0	1
Custodian	3	0	0	0	3	4	0	0	0	4
Total	4	0	0	0	4	5	0	0	0	5

Fleet Management	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Parts Room Coordinator	1	0	0	0	1	1	0	0	0	1
Fleet Specialist	1	0	0	0	1	1	0	0	0	1
Warranty and Training Coordinator	0	0	0	0	0	1	0	0	0	1
Heavy Equipment Mechanic	3	0	0	0	3	3	0	0	0	3
Fleet Body Technician	1	0	0	0	1	1	0	0	0	1
Fleet Lead Technician	0	0	0	0	0	1	0	0	0	1
Auto Mechanic	4	0	0	0	4	2	0	0	0	2
Field Safety Coordinator	0	0	0	0	0	1	0	0	0	1
Administrative Assistant - Vacant	1	0	0	0	1	1	0	0	0	1
Fleet Supervisor	1	0	0	0	1	1	0	0	0	1
Fleet Manager	1	0	0	0	1	1	0	0	0	1
Total	13	0	0	0	13	14	0	0	0	14

Community Engagement Services	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Director of Community Services and Education	1	0	0	0	1	1	0	0	0	1
Executive Assistant-1	1	0	0	0	1	1	0	0	0	1
Total	2	0	0	0	2	2	0	0	0	2

Community Relations	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Executive Assistant-1	1	0	0	0	1	1	0	0	0	1
Creative Lead	1	0	0	0	1	1	0	0	0	1
Donor Relations Coordinator	1	0	0	0	1	0	0	0	0	0
Community Engagement Specialist	1	0	0	0	1	0	0	0	0	0
Communications Lead	1	0	0	0	1	1	0	0	0	1
Multimedia Content Coordinator	1	0	0	0	1	1	0	0	0	1
Digital Communications Specialist	1	0	0	0	1	1	0	0	0	1
Total	7	0	0	0	7	5	0	0	0	5

Danada Equestrian Center	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Equestrian Program Coordinator	2	0	0	0	2	2	0	0	0	2
Equestrian Program Assistant (INT)	0	0	0	1	1	0	0	0	1	1
Equestrian Assistant	0	1	0	0	1	0	0	0	0	0
Equestrian Assistant (INT)	0	0	0	5	5	0	0	0	4	4
Equestrian Program Assistant	1	0	0	0	1	1	0	0	0	1
Staff Assistant	1	0	0	0	1	1	0	0	0	1
Total	4	1	0	6	11	4	0	0	5	9

Fullersburg Woods	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Fullersburg Woods Campus Coordinator	0	0	0	0	0	1	0	0	0	1
Clerical Seasonal	0	0	0	0	0	0	0	1	0	1
Heritage Site Logistics Manager	1	0	0	0	1	1	0	0	0	1
Custodian - Vacant	1	0	0	0	1	0	0	0	0	0
Staff Assistant	1	0	0	0	1	1	0	0	0	1
STEM/School Outreach Coordinator (INT)	0	0	0	1	1	0	0	0	0	0
Seasonal Summer Camp Education	0	0	0	0	0	0	0	5	0	5
Seasonal Summer Camp Pre-professional	0	0	0	0	0	0	0	1	0	1
Total	3	0	0	1	4	3	0	7	0	10

Kline Creek Farm	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Heritage Interpreter	2	0	0	0	2	2	0	0	0	2
Interpreter PP	0	0	0	0	0	0	0	0	0	0
Historical Farming Program Coordinator	1	0	0	0	1	1	0	0	0	1
Staff Assistant	1	0	0	0	1	1	0	0	0	1
Historical Farming Program Specialist	1	0	0	0	1	1	0	0	0	1
Historical Farming Program Assistant (INT)	0	0	0	2	2	0	0	0	2	2
Heritage Interpreter (INT)	0	0	0	1	1	0	0	0	1	1
Heritage Experience Manager	1	0	0	0	1	1	0	0	0	1
Heritage Interpreter (PT)	0	1	0	0	1	0	1	0	0	1
Historical Farming Program Assistant	0	0	0	1	1	0	1	0	0	1
Total	6	1	0	4	11	6	2	0	3	11

Mayslake Peabody Estate	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Public Program Coordinator	1	0	0	0	1	1	0	0	0	1
Heritage Interpretation and Collections Coordinator	1	0	0	0	1	1	0	0	0	1
Education Program Coordinator (PT)	0	1	0	0	1	0	0	0	0	0
Heritage Interpreter (PT)	0	2	0	0	2	0	2	0	0	2
Public Program Coordinator (INT)	0	0	0	1	1	0	0	0	1	1
Total	2	3	0	1	6	2	2	0	1	5

St. James Farm	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Preserve Maintenance	1	1	0	0	2	2	0	0	0	2
Landscape Seasonal	0	0	0	0	0	0	0	2	0	2
Public Program Coordinator	2	0	0	0	2	2	0	0	0	2
Event Attendant Seasonal	0	0	0	0	0	0	0	3	0	3
Equestrian Education Manager	1	0	0	0	1	1	0	0	0	1
Total	4	1	0	0	5	5	0	5	0	10

Visitor Services	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Visitor Services Specialist	2	0	0	0	2	3	0	0	0	3
Environmental Interpreter	4	0	0	0	4	4	0	0	0	4
Heritage Interpreter	1	0	0	0	1	1	0	0	0	1
Visitor Services Supervisor	1	0	0	0	1	1	0	0	0	1
Receptionist/Staff Assistant - Vacant	1	0	0	0	1	0	0	0	0	0
Manager of Visitor Engagement Services	1	0	0	0	1	1	0	0	0	1
Total	10	0	0	0	10	10	0	0	0	10

Willowbrook Wildlife Center	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Process Improvement Coordinator	0	1	0	0	1	0	1	0	0	1
Resident Wildlife Specialist	1	0	0	0	1	1	0	0	0	1
Seasonal Rehab Keeper	0	0	0	0	0	0	0	2	0	2
Wildlife Services Assistant - Part-time	0	4	0	0	4	0	4	0	0	4
Wildlife Interpreter	2	0	0	0	2	1	0	0	0	1
Rehab Wildlife Keeper	3	0	0	0	3	3	1	0	0	4
Resident Wildlife Keeper	1	0	0	0	1	1	0	0	0	1
Office Coordinator	1	0	0	0	1	1	0	0	0	1
Head Veterinarian & Mngr of Rehabilitation & Rsrch	1	0	0	0	1	1	0	0	0	1
Wildlife Care Supervisor	1	0	0	0	1	1	0	0	0	1
Wildlife Veterinary Technician	1	0	0	0	1	0	0	0	0	0
Staff Veterinarian	1	0	0	0	1	1	0	0	0	1
Wildlife Keeper INT	0	0	0	1	1	0	0	0	0	0
Wildlife Services Assistant (Willowbrook)	0	1	0	0	1	0	0	0	0	0
Education Specialist	1	0	0	0	1	1	0	0	0	1
Total	13	6	0	1	20	11	6	2	0	19

Wetland Aquatic & Riparian Program	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Aquatic Technician	1	0	0	0	1	1	0	0	0	1
Natr'l Resource Tech (WARP)	5	0	0	0	5	1	0	0	0	1
Total	6	0	0	0	6	2	0	0	0	2

Construction and Development Planning	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Project Planner	2	0	0	0	2	2	0	0	0	2
Senior Project Manager	0	0	0	0	0	1	0	0	0	1
Administrative Assistant - Vacant	1	0	0	0	1	0	0	0	0	0
Landscape Architect-HazMat Coordinator	1	0	0	0	1	1	0	0	0	1
Landscape Architect Supervisor	1	0	0	0	1	1	0	0	0	1
Manager of Planning	1	0	0	0	1	0	0	0	0	0
Assistant Director of Resource Mngmt & Development	0	0	0	0	0	1	0	0	0	1
Construction Project Manager	1	0	0	0	1	1	0	0	0	1
Total	7	0	0	0	7	7	0	0	0	7

Green Meadows	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	0	0	0	0	0	2	0	2
Golf Maintenance Coordinator	0	1	0	0	1	1	0	0	0	1
Pro Shop Attendant	0	0	0	0	0	0	2	2	0	4
Golf Services Coordinator - Part-time	0	1	0	0	1	0	0	0	0	0
Total	0	2	0	0	2	1	2	4	0	7

Maple Meadows	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	0	0	0	0	0	10	0	10
Golf Maintenance Supervisor	1	0	0	0	1	1	0	0	0	1
Golf Maintenance Specialist	1	0	0	0	1	1	0	0	0	1
Equipment Mechanic	1	0	0	0	1	1	0	0	0	1
Golf Bar and Grill Attendant Ent	0	0	0	0	0	0	0	1	0	1
Clubhouse Assistant	1	0	0	0	1	1	0	0	0	1
Clubhouse Business Manager	1	0	0	0	1	1	0	0	0	1
Golf Services Supervisor	1	0	0	0	1	1	0	0	0	1
Golf Services Coordinator	0	0	0	0	0	0	1	0	0	1
Pro Shop Attendant	0	0	0	0	0	0	0	1	0	1
Director of Business Enterprises - Vacant	1	0	0	0	1	1	0	0	0	1
Total	7	0	0	0	7	7	1	12	0	20

Oak Meadows	2022					2023				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	0	0	0	0	0	15	0	15
Equipment Mechanic	0	1	0	0	1	1	0	0	0	1
Golf Maintenance Coordinator	1	0	0	0	1	1	0	0	0	1
Golf Maintenance Manager	1	0	0	0	1	1	0	0	0	1
Golf Maintenance Specialist	1	0	0	0	1	1	0	0	0	1
Sous Chef/Kitchen Coordinator	0	0	0	0	0	1	0	0	0	1
Clubhouse Food & Beverage Supervisor	1	0	0	0	1	0	0	0	0	0
Clubhouse Maintenance Specialist	1	0	0	0	1	0	0	0	0	0
Clubhouse Coordinator	0	0	0	0	0	2	0	0	0	2
Clubhouse Assistant	1	0	0	0	1	1	0	0	0	1
Chef & Culinary Operations Supervisor	1	0	0	0	1	1	0	0	0	1
Golf Assistant	0	0	0	0	0	0	0	15	0	15
Golf Services Supervisor	1	0	0	0	1	1	0	0	0	1
Total	8	1	0	0	9	10	0	30	0	40

APPENDIX E:
Forest Preserve District of DuPage County
FINANCIAL FORECAST





Memo

Date: November 7, 2022

To: Board of Commissioners
Karie Friling, Executive Director

From: Andrew Brown - Director of Finance

RE: FY 2022 BUDGET - NINE MONTH STATUS UPDATE

The nine-month budget report provides an overview of current year performance at the three quarter mark of the year measured against the approved 2022 budget. This report serves as another check point in the fiscal year to ensure revenues and expenditures are performing as expected and serves as a critical step in finalizing the 2023 budget document. The nine month report provides a final analytical review of potential impacts on the 2023 fiscal year.

Inflationary impacts across all departments from supplies, commodities, and services is still being felt each expenditure cycle. The District's staff are monitoring these costs and being as flexible as possible to mitigate impacts and exploring other strategies.

Investment income impacts are significant and will continue to be so. Unrealized losses are expected to be more than \$25 million in FY 2022. The severely increasing interest rate situation has put undue stress on the District's investment portfolio and painted our financial situation much dire than actual. The District holds over 90 percent of its portfolio to maturity utilizing funds on hand as they come due for operations and capital alike. The unrealized losses reported will dissipate over time as investment instruments come due and interest is collected as intended and those funds are reinvested at a higher rate of return. The District's pooled cash approach has allowed the District to avoid selling any investments for cash flow needs and realize losses.

The Finance Department will continue to evaluate and monitor revenues and expenditures through the end of the fiscal year, working with departments to ensure the budget parameters are met for 2022. The District's overall fiscal operations are consistent with budget assumptions for the 2022 fiscal year. Any excess spending over the adopted FY 2022 departmental/fund budget will require a budget amendment and be communicated to the District Board.

Included with the 9 month report is a financial forecast for the operating fund for FY 2023 thru 2027. This forecast provides some insight as to where operations are and the sustainability based on the current approach. The forecast outlines that the District needs to consider making some changes in the coming fiscal years to eliminate the subsidy of operations by the landfill funds as that strategy may not be sufficient moving forward.

General Fund Revenue Highlights

Nearly 86 percent of the General Fund's revenue are comprised of property tax. Provided below is a chart of total General Fund Revenue collected to date.

Revenues	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
CURRENT LEVY	22,500,000	22,218,795	98.75%	22,781,000	22,318,795	97.97%
PRIOR LEVIES	-	12,860	100.00%	-	20,018	100.00%
PERSONAL PROPERTY REPLACEMENT TAX	775,000	1,219,387	157.34%	1,372,000	2,660,431	193.91%
PERMITS/PROGRAMS	1,232,355	1,054,874	85.60%	1,357,740	1,133,323	83.47%
STATE	80,240	259,849	323.84%	325,000	57,003	17.54%
LOCAL	3,953	25,071	634.22%	-	35,357	100.00%
FEDERAL GRANTS & REIMBURSEMENTS	-	94,164	100.00%	-	-	0.00%
OTHER	-	-	0.00%	6,154	642	10.43%
CROPLAND CONVERSIONS	73,875	72,375	97.97%	71,925	36,750	51.09%
EASEMENT FEES AND DEFAULTS	460,000	78,074	16.97%	120,000	259,892	216.58%
COURT FINES	65,500	40,635	62.04%	57,000	29,735	52.17%
INVESTMENT INCOME	123,000	(64,451)	-52.40%	116,000	(5,315,930)	-4582.70%
LANDFILL GAS ROYALTIES	48,000	36,711	76.48%	42,000	63,441	151.05%
GUARD RESIDENCE MAINTENANCE FEES	36,120	27,090	75.00%	33,000	26,338	79.81%
INTERFUND TRANSFERS IN	18,000	-	0.00%	18,000	-	0.00%
PRIVATE SECTOR SUPPORT	2,000	-	0.00%	-	-	0.00%
OTHER NONTAXABLE	157,732	95,666	60.65%	158,657	186,535	117.57%
DONATIONS	69,930	72,589	103.80%	55,609	97,390	175.13%
Total	25,645,705	25,243,958	98.43%	26,514,085	21,609,719	81.50%

General Fund revenues are trending at 81.50 percent, behind last year by 16.93 percent. General fund revenues are up about \$1.5 million year over year when factoring out unrealized losses in investments.

Zoological Fund Revenue Highlights

Nearly 80 percent of the Zoological Fund's revenue are comprised of property tax. Provided below is a chart of total Zoological Fund Revenue collected to date.

Revenues	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
CURRENT LEVY	1,000,000	1,009,672	100.97%	1,100,000	1,071,008	97.36%
PERSONAL PROPERTY REPLACEMENT TAX	50,000	78,670	157.34%	88,000	170,640	193.91%
SUMMER CAMP	9,000	9,110	101.22%	10,000	13,665	136.65%
EDUCATION PROGRAMS	10,000	4,922	49.22%	10,000	11,386	113.86%
OTHER TAXABLE SALES	15,000	921	6.14%	5,000	2,525	50.50%
INVESTMENT INCOME	17,000	2,377	13.98%	16,000	310,830	1942.69%
DONATIONS	188,000	120,351	64.02%	150,000	130,946	87.30%
Total	1,290,000	1,225,965	95.04%	1,379,000	1,711,001	124.08%

Zoological Fund revenues are trending at 124.08 percent to budget, about 30 percent higher than fiscal year 2021. Revenues increased in FY 22 across board. Camps and programming is up as those activities are back on line nearing pre-Covid offerings. Investment earnings are inflated and will be smoothed for the year end financial statements.

Golf Enterprise Fund Revenue Highlights

Nearly 54 percent of the Golf Enterprise Fund's revenue are comprised of green fees. Provided below is a chart of total Golf Enterprise Fund Revenue collected to date.

Revenues	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
FACILITIES RENTAL	250	50	20.00%	-	-	0.00%
FOOD	181,200	136,629	75.40%	591,200	357,196	60.42%
NON-ALCOHOLIC BEVERAGES	80,000	82,214	102.77%	125,000	78,051	62.44%
BEER AND WINE	336,000	397,436	118.28%	671,000	475,212	70.82%
LIQUOR	73,000	102,165	139.95%	185,000	147,309	79.63%
OTHER TAXABLE SALES	877,000	-	0.00%	-	-	0.00%
CASH OVER AND UNDER	-	2,037	100.00%	-	207	100.00%
RANGE FEES	85,000	-	0.00%	110,000	116,391	105.81%
GREENS FEES	2,605,000	3,180,926	122.11%	3,390,000	3,289,041	97.02%
EQUIPMENT RENTAL FEES	835,000	977,702	117.09%	1,070,000	951,841	88.96%
PRO SHOP SUPPLIES & EQUIPMENT	137,500	162,559	118.23%	178,000	219,379	123.25%
DUPAGE GOLF CARDS	-	120	100.00%	-	62	100.00%
SERVICE CHARGE	25,000	9,287	37.15%	15,000	33,558	223.72%
INVESTMENT INCOME	25,000	3,057	12.23%	20,000	544,382	2721.91%
OTHER NONTAXABLE	-	43	100.00%	-	-	0.00%
SALE OF GENERAL FIXED ASSETS	14,000	19,644	140.31%	21,000	1,197	5.70%
COMP FOR LOSS OF GENL FIXED ASSETS	-	447	100.00%	-	3,206	100.00%
Total	5,273,950	5,074,316	96.21%	6,376,200	6,217,032	97.50%

Golf Enterprise Fund revenues are trending at 97.50 percent, ahead of last year by 1.29 percent. Major revenue categories like greens fees, food and beverage are up dollar for dollar over the previous fiscal year. Continued revenue growth is projected as the Greenway Tap continues to establish itself as a destination in the region.

All Other District Fund Revenues

Nearly 68 percent of All Other District Fund’s revenue are comprised of property taxes. Provided below is a chart of All Other Funds Revenue collected to date.

Revenues	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
CURRENT LEVY	27,779,025	27,483,690	98.94%	27,398,025	27,030,299	98.66%
PERSONAL PROPERTY REPLACEMENT TAX	250,000	393,351	157.34%	440,000	853,199	193.91%
STATE	1,401,000	1,007,333	71.90%	1,502,800	204,638	13.62%
LOCAL	5,000	-	0.00%	12,500	256,328	2050.62%
FEDERAL GRANTS & REIMBURSEMENTS	760,000	63,636	8.37%	760,000	132,903	17.49%
INVESTMENT INCOME	6,435,500	(4,017,577)	-62.43%	6,112,000	(21,658,813)	-354.37%
PRIVATE SECTOR SUPPORT	550,000	577,705	105.04%	350,000	417,021	119.15%
OTHER NONTAXABLE	-	13,253	100.00%	2,125,000	134,249	6.32%
DONATIONS	-	15,000	100.00%	1,678,000	150,000	8.94%
SALE OF GENERAL FIXED ASSETS	150,000	161,297	107.53%	175,000	189,419	108.24%
COMP FOR LOSS OF GENL FIXED ASSETS	-	-	0.00%	-	122,474	100.00%
INTERFUND OPERATING TRANSFERS IN	-	4,833,323	100.00%	-	2,025,022	100.00%
GENERAL OBLIGATION BOND PROCEEDS	-	-	0.00%	-	32,545,000	100.00%
PREMIUM ON BONDS SOLD	-	-	0.00%	-	7,847,235	100.00%
Total	37,330,525	30,531,012	81.79%	40,553,325	50,248,975	123.91%

All Other Funds revenues are trending at 123.91 percent, ahead last year by 42.12 percent or \$19.7 mil. The largest deviations from budget projections are investments and bond proceeds. Other lines are not meeting budget expectations, however certain local, state, and federal revenue sources expected to be captured in FY 22 are being sought again in FY 2023 in connection with projects and grants available.

The District most reliable revenue source, the tax levy, is performing as expected. Corporate Personal Property Replacement tax is up significantly over historical averages and is expected to start normalizing in FY 2023 and 2024. Donations are performing as expected and will ramp up with targeted support campaigns planned for 2023. All the bond proceeds collected are expected to be spent by spring of 2024. The majority of those expenditures are expected to occur in FY 2023 related to the Willowbrook project. Some funds have been spent in 2023 on the Waterfall Glen parking lot project and the start of the Mayslake project.

General Fund Expenditure Review

Expenditures to date total \$22.2 mil or 76.08 percent of the approved budget, up \$2.8 mil from FY 2021. The general fund has performed much as expected in FY 22 commodity line items were exposed to inflationary impacts like many of the supply lines, fuel and lubricants, and utilities.

Description	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
REGULAR SALARIES & WAGES	15,891,162	11,292,781	71.06%	16,133,510	11,396,149	70.64%
OVERTIME	85,600	69,543	81.24%	83,600	122,407	146.42%
TEMPORARY SALARIES & WAGES	625,580	332,256	53.11%	610,364	373,826	61.25%
PART-TIME HELP	561,989	366,117	65.15%	507,168	333,346	65.73%
HOLIDAY PAY	25,000	11,361	45.44%	25,000	15,682	62.73%
COMMISSIONERS AND OFFICERS	375,000	274,038	73.08%	375,000	266,826	71.15%
SICK LEAVE PAYMENTS	-	34,021	100.00%	-	74,688	100.00%
VACATION LEAVE PAYMENTS	2,800	122,976	4392.00%	1,600	93,718	5857.35%
EMPLOYEE RETENTION PAYMENTS	-	100,684	100.00%	10	115,030	100.00%
EMPLOYEE MEDICAL & DENTAL INSURANCE	3,304,772	2,521,949	76.31%	3,287,527	2,557,322	77.79%
OFFICE SUPPLIES	45,321	19,432	42.88%	41,650	23,834	57.23%
OPERATING SUPPLIES	432,789	179,547	41.49%	425,814	156,981	36.87%
SUMMER CAMP EXPENSES	-	6,677	100.00%	-	9,021	100.00%
FUEL & LUBRICANTS	453,644	433,624	95.59%	494,194	537,788	108.82%
EQUIPMENT PARTS	364,375	312,654	85.81%	408,625	283,033	69.26%
GROUNDS MAINT SUPPLIES	411,087	232,648	56.59%	373,980	281,372	75.24%
BLDG & OTHER MAINT SUPPLIES	378,180	290,642	76.85%	403,280	321,448	79.71%
SMALL TOOLS & MINOR EQUIPMENT	409,704	223,447	54.54%	441,014	253,960	57.59%
PURCHASES FOR RESALE	68,200	45,382	66.54%	76,490	55,972	73.18%
PROFESSIONAL SERVICES	1,032,847	607,671	58.83%	1,075,590	622,870	57.91%
LEGAL	176,000	132,333	75.19%	176,000	101,237	57.52%
INSURANCE SERVICES & PREMIUMS	116,407	3,384	2.91%	168,425	3,412	2.03%
UTILITIES	807,044	488,481	60.53%	885,599	595,430	67.23%
RENTS & LEASES	229,142	168,736	73.64%	272,309	147,597	54.20%
STRCTRL & GRDS REPAIR & MAINT SVCS	1,267,431	520,330	41.05%	1,331,496	660,590	49.61%
GUARD RESIDENCES	-	3,879	100.00%	-	4,396	100.00%
EQUIP REPAIR & MAINT SERVICES	516,039	358,629	69.50%	560,995	465,705	83.01%
OTHER SERVICES & CHARGES	196,496	127,722	65.00%	215,635	100,753	46.72%
COMMISSIONER'S EXPENSES	2,350	190	8.09%	6,815	1,338	19.64%
TRAINING & DEVELOPMENT	139,205	25,240	18.13%	195,242	79,843	40.89%
LAND	-	-	0.00%	-	51,740	100.00%
OPER IMPROVEMENTS & STRUCTURES	25,000	4,893	19.57%	24,000	3,287	13.70%
EQUIPMENT	15,500	15,748	101.60%	57,000	47,093	82.62%
CONTINGENCY	500,000	-	0.00%	500,000	-	0.00%
TRANSFERS OUT	-	-	0.00%	-	2,025,022	100.00%
Total	28,458,664	19,327,014	67.91%	29,157,932	22,182,713	76.08%

Many of the inflationary increases are expected to continue into FY 2023 and 2024. The increase in overtime is substantially in law enforcement due to staffing circumstances that should be resolved in the coming fiscal year. Just over \$2 mil of the total expenses in the general fund is related to the 2022 debt service, sans that transfer total expenditures are up about \$900k year over year.

Zoological Fund Expense Review

Expenditures to date total \$1.1 mil or 74.55 percent of the approved budget, about \$65,000 more than the prior year. The Zoological fund supports Willowbrook Wildlife Center and expenditures are trending as expected. Operating supplies are up significantly and staff is working to contain those costs without impacting the level of service provided by the team at the Wildlife center.

Description	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
REGULAR SALARIES & WAGES	657,931	448,945	68.24%	647,378	433,996	67.04%
OVERTIME	2,500	9,815	392.60%	12,000	10,746	89.55%
TEMPORARY SALARIES & WAGES	97,360	98,304	100.97%	125,000	103,281	82.62%
PART-TIME HELP	172,085	111,091	64.56%	201,944	126,557	62.67%
HOLIDAY PAY	-	909	100.00%	-	3,121	100.00%
VACATION LEAVE PAYMENTS	-	-	0.00%	-	3,982	100.00%
EMPLOYEE MEDICAL & DENTAL INSURANCE	170,484	130,101	76.31%	168,157	130,255	77.46%
OFFICE SUPPLIES	750	976	130.17%	1,000	709	70.85%
OPERATING SUPPLIES	102,150	137,482	134.59%	137,750	180,402	130.96%
SUMMER CAMP EXPENSES	-	367	100.00%	-	579	100.00%
EQUIPMENT PARTS	400	-	0.00%	400	-	0.00%
GROUNDS MAINT SUPPLIES	2,600	554	21.31%	3,550	-	0.00%
BLDG & OTHER MAINT SUPPLIES	27,750	7,672	27.65%	32,250	16,914	52.45%
SMALL TOOLS & MINOR EQUIPMENT	20,300	18,615	91.70%	21,800	15,909	72.98%
PURCHASES FOR RESALE	10,000	766	7.66%	1,500	859	57.24%
PROFESSIONAL SERVICES	38,200	22,107	57.87%	42,684	23,542	55.15%
INSURANCE SERVICES & PREMIUMS	3,700	-	0.00%	3,700	-	0.00%
UTILITIES	60,700	41,995	69.18%	60,700	42,486	69.99%
RENTS & LEASES	500	270	54.07%	500	1,008	201.60%
EQUIP REPAIR & MAINT SERVICES	1,500	1,382	92.11%	1,500	946	63.06%
OTHER SERVICES & CHARGES	6,700	1,251	18.67%	6,800	2,976	43.77%
TRAINING & DEVELOPMENT	17,650	2,874	16.28%	18,900	10,678	56.50%
EQUIPMENT	7,500	8,377	111.70%	-	-	0.00%
TRANSFERS OUT	-	-	100.00%	-	-	0.00%
RESERVES	-	-	0.00%	-	-	0.00%
Total	1,400,760	1,043,854	74.52%	1,487,513	1,108,945	74.55%

Golf Enterprise Fund Expense Review

Expenditures to date total \$3.6 mil or 61.15 percent of the approved budget. This compares to \$3.7 mil or 62.73 percent in FY 2021. The performance of the entire fund is on track to generate a surplus for the fiscal year. The Fund is experiencing impacts from the market inflation in supplies, fuel and lubricants, equipment, and utilities. All are trending above the prior year but within estimates based on market conditions. Finance staff will continue to work with the enterprise fund staff to continue the fiscally responsible approach that has historically been utilized. The chart below provides expenditure performance.

Expenditures	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
REGULAR SALARIES & WAGES	870,696	570,793	65.56%	1,145,655	660,805	57.68%
OVERTIME	25,510	35,974	141.02%	29,250	49,418	168.95%
TEMPORARY SALARIES & WAGES	839,300	604,199	71.99%	1,131,275	765,704	67.69%
PART-TIME HELP	397,522	49,712	12.51%	29,836	22,635	75.87%
SICK LEAVE PAYMENTS	-	4,215	100.00%	-	6,490	0.00%
VACATION LEAVE PAYMENTS	-	-	0.00%	-	6,447	100.00%
PENSION AND SOCIAL SECURITY COSTS	330,407	218,999	66.28%	378,360	237,604	62.80%
EMPLOYEE MEDICAL & DENTAL INSURANCE	157,368	120,093	76.31%	219,897	150,294	68.35%
UNEMPLOYMENT COMPENSATION INSURANCE	15,000	306	2.04%	15,000	-	0.00%
OFFICE SUPPLIES	1,900	525	27.65%	1,950	394	20.20%
OPERATING SUPPLIES	278,280	31,385	11.28%	39,290	33,579	85.47%
FUEL & LUBRICANTS	41,000	27,846	67.92%	39,900	49,253	123.44%
EQUIPMENT PARTS	5,550	2,244	40.43%	5,400	5,205	96.40%
GROUNDS MAINT SUPPLIES	325,330	307,145	94.41%	347,195	317,585	91.47%
BLDG & OTHER MAINT SUPPLIES	24,150	20,158	83.47%	34,950	36,242	103.70%
SMALL TOOLS & MINOR EQUIPMENT	70,704	31,044	43.91%	82,719	45,577	55.10%
PURCHASES FOR RESALE	280,500	306,637	109.32%	605,000	438,043	72.40%
PROFESSIONAL SERVICES	527,967	175,817	33.30%	526,917	230,738	43.79%
INSURANCE SERVICES & PREMIUMS	14,800	100	0.68%	14,800	100	0.68%
UTILITIES	203,460	96,481	47.42%	174,300	108,159	62.05%
RENTS & LEASES	217,880	129,863	59.60%	206,130	167,400	81.21%
STRCTRL & GRDS REPAIR & MAINT SVCS	78,000	49,652	63.66%	80,400	57,780	71.87%
EQUIP REPAIR & MAINT SERVICES	43,538	17,408	39.98%	48,259	10,559	21.88%
OTHER SERVICES & CHARGES	17,326	11,642	67.19%	21,235	12,846	60.49%
TRAINING & DEVELOPMENT	9,306	545	5.86%	8,780	1,776	20.23%
OPER IMPROVEMENTS & STRUCTURES	834,000	323,021	38.73%	460,000	88,874	19.32%
EQUIPMENT	248,500	193,313	77.79%	217,827	82,623	37.93%
DEPRECIATION	-	345,396	100.00%	-	-	0.00%
TRANSFERS OUT	-	-	0.00%	-	-	0.00%
Total	5,857,994	3,674,514	62.73%	5,864,325	3,586,130	61.15%

All Other District Fund Expenditures/Expenses

The performance for all other funds is included below, including capital projects construction and development, Liability, and other operational and project funds. These funds can have less traditional spending trends as each fund can serve a specific purpose that may be short or long term depending on the need or resources available in that fiscal year.

Expenditure Summary	2021 Budget	2021 as of Sept 30	2021 Budget to Actual %	2022 Budget	2022 as of Sept 30	2022 Budget to Actual %
Salaries	5,444,615	3,869,452	71.07%	5,388,609	3,642,077	67.59%
Supplies	198,020	33,233	16.78%	143,170	38,498	26.89%
Services	4,989,785	2,075,745	41.60%	6,162,380	2,389,245	38.77%
Capital	3,493,200	2,251,568	64.46%	5,887,900	925,339	15.72%
Recreational Improvements	11,579,633	5,938,392	51.28%	39,012,815	4,194,327	10.75%
Planning Conserv & Water Mgmt Impr	382,552	270,630	70.74%	-	78,932	0.00%
Landfill	2,515,000	95,933	3.81%	2,580,000	652	0.03%
Miscellaneous	22,764,025	13,128,218	57.67%	22,549,250	8,999,476	39.91%
Total	51,366,830	27,663,171	53.85%	81,724,124	20,268,546	24.80%

The capital outlay and project funds experienced a down year in certain areas due to the inflationary impacts on labor, materials, and services. Many bids for projects came in significantly above engineers estimates. The District prudently rejected projects that had excessive bid prices and will revisit the market once the impacts of supply chain and labor shortages subside. The District experienced other supply chain issues related to vehicles and equipment that is anticipated to impact the fleet budget negatively over the next few fiscal cycles. Since vehicles and equipment are not readily available due to shortages in the marketplace this will require the District to keep capital equipment longer than desired and incur greater maintenance costs to keep the capital on the road or in service at a capacity that is safe to operate. As supply chain opens up and costs decrease strategic equipment and vehicles will be replaced first to ensure the best use of the District's dollars in all cases.

Revenue versus Expenditures by Fund

Below is a snapshot of the fiscal year 2022 performance providing the surplus or deficit experienced at the three quarter point of the fiscal year. Finance staff continues to see the fiscal year performance impacted by market conditions related to inflation and staff continues to monitor, defer, or forgo spending in other areas to mitigate those unforeseen increases. This flexibility has already provided a solid base to make budgetary space in departments and funds for the overages that are being experienced and are unavoidable. Please note deficit spending is budgeted for utilization of funds on hand and support of projects and initiatives.

Fund	Revenue	Expenses	Surplus/(Deficit)
General Fund	21,613,455	22,182,713	(569,258)
Liability Insurance	553,430	538,487	14,943
IL Municipal Retirement	2,469,336	1,706,304	763,032
Social Security Tax	1,607,446	1,014,740	592,706
Audit	70,407	36,835	33,572
Zoological	1,711,001	1,108,945	602,056
Environmental Responsibility	(112,035)	-	(112,035)
District-Wide Environmental	(6,435,335)	1,021,671	(7,457,006)
Mallard Lake Landfill	(9,392,709)	52,743	(9,445,452)
Mallard Lake Non-Landfill	49,387	-	49,387
Greene Valley Landfill	(8,166,609)	98,993	(8,265,602)
Greene Valley Non-Landfill	279	-	279
Golf Enterprise	6,217,032	3,586,130	2,630,902
Acquisition & Development	23,629	-	23,629
Acquisition & Development	80,427	-	80,427
Endowment	1,282,551	-	1,282,551
Wetland/Aquatic Riparian Program	240,029	558,508	(318,479)
Construction Development	17,869	371,735	(353,866)
Construction Development	125,382	370,734	(245,352)
Construction Development	123,390	1,072,232	(948,841)
Construction Development	2,823,739	2,095,340	728,399
Construction Development	107,071	1,426	105,644
Construction Development	233,556	1,334	232,222
Debt Service	42,063,067	386,926	41,676,141
Debt Service	7,711,064	7,336,875	374,189
Debt Service	5,763,214	563,625	5,199,589
Debt Service	8,049,673	712,050	7,337,623
Capital Improvement Repair/Replace	(356,305)	1,338,555	(1,694,860)
Oak Meadows Improvement Project	610,247	46,719	563,528
Fleet Building Construction	72,836	-	72,836
Building Renewal Fund	483,940	113,998	369,942
Willowbrook	150,000	828,717	(678,717)
Total	79,790,462	47,146,333	32,644,129

2023-2027 General Fund Operating Forecast

Overview and Summary

The purpose of the Five-Year Operating Forecast is to help the Forest Preserve District of DuPage County make informed, operational decisions by better anticipating future revenues and expenditures. Using the forecasted data, the District can plan strategies for providing a consistent, appropriate level of service to preserve users while ensuring the revenues and expenditures remain in a sustainable balance. The primary objective of the forecast is to provide the District Board and related stakeholders with an early financial assessment and identify significant issues that should be addressed in the budget development process. For the purposes of constructing the forecast, operating revenues are measured against operating expenditures without including any prior period fund balance to subsidize revenue.

The forecast intends to assess the District's ability to maintain current service levels by projecting revenue and expenditure growth over the next five fiscal years. It is important to stress that this forecast is not a budget. It does not dictate expenditure decisions; rather it identifies the need to prioritize allocations of District resources. The forecast sets the stage for the budget process and aids both staff and the District Board in establishing priorities and allocating resources appropriately.

Over time priorities, strategy, and direction may change. The change may be the effect of completed goals, needs of preserve users, legislation, leadership, or other driving forces. In all cases the District should be flexible to realign resource allocation to meet those needs. The financial forecast is designed to provide a framework that outlines the District's financial health in the short term and serve as a planning tool. As new significant data or trends emerge the document will be revised, at minimum, on an annual basis.

In each of the five years, budgeted expenses are anticipated to exceed average annual revenue. This illustrates the need to continue efforts to finance capital improvements, as well as operating efficiently and review revenue sources for adequacy, efficiency, and diversification.

FORECAST METHODOLOGIES AND ASSUMPTIONS

REVENUES

The General Fund is the main operating fund and accounts for the core services provided by the District including natural resources, planning, public safety and services, and administrative functions of the District. With the exception of debt service bond funding, the General Fund holds the greatest portion of revenues. The District relies heavily on the property tax levy to fund its operations. The general fund revenue budget for FY 2023 will seek 86 percent of its funding from the property tax levy. The remaining 14 percent is a combination of personal property replacement tax, grants, permits, program income, fees, fines, royalties and other income lines. The District utilizes historical revenue data and projected indices information to forecast revenues in the 5 year outlook. Revenues are estimated based on anticipated growth and does not consider increases in revenues generated by new fees or increases in fees, new development, or charges beyond what is prescribed by current ordinance.

EXPENDITURES

Expenditures assumed in the forecast are based on current service levels. No additional staffing has been included in the estimates. Estimated 2022 expenditures set the baseline for analysis blended with available or known information for FY 2023. The General Fund is the primary focus of the forecast as it represents more than half of the total District Budget. The second largest District Fund is the Construction & Development Fund with the Willowbrook Site

Improvements Fund beginning to increase spending during FY 2023. In the absence of any known service level modifications, the forecast assumes the continuation of current service levels and the costs projected over five years.

ECONOMIC OUTLOOK

In the development of a long-term financial forecast, the District reviews external and internal factors that could impact either the collection of revenue or the price of acquiring goods or providing services. Evaluating how the regional impact of the national economy (macro) influences the local economy (micro) is an important step in the process.

The District, like many others, suffered an economic decline following the onset of the COVID-19 pandemic in March 2020. A financial plan to reduce operating expenses to mitigate the use of financial reserves was implemented. FY 2022 began re-introducing various programs that had been canceled due to the COVID-19 pandemic in previous years. The District is seeing increased interest in the various programs and events with growth anticipated for FY 2023.

The national economy affects both state and local economies, although this impact varies by jurisdiction and may actually have an inverse effect on a community. Some of the economic indicators the District uses in financial analysis include: inflation, stock market returns, employment, housing starts, vehicle sales, interest rates, and manufacturing activity.

ECONOMIC INDICATORS - NATIONAL

Inflation – The Consumer Price Index (CPI), commonly referred to as the inflation rate, measures the average price change for a market basket of consumer goods and services. The Bureau of Labor Statistics classifies each expenditure item in the basket into more than 200 categories catalogued into eight major groups. The Consumer Price Index is used as the inflationary factor for specific non-personnel services.

As inflation goes up, the cost of goods sold go up, increasing retail sales tax revenue. As prices rise, so will business income tax receipts. Conversely, the District will have to pay more for goods and services as we already have been experiencing. The September 2022 Consumer Price Index is at 8.7 percent.

Stock Market Returns – Stock market returns are a leading indicator and will change before the economy changes. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. The management of the portfolio shall be designed with the objective of regularly meeting or exceeding various performance benchmarks, such as the average return on three-month U.S. Treasury bills, the state investment pool, a money market fund, the average rate on overnight Fed Funds, or various other designated benchmarks.

Employment – Currently the United States is experiencing historically low unemployment rates. This tight labor market has driven up the cost of labor. This is another significant factor as to why inflation is unwilling to come down. Traditionally, unemployment often spills over into the residential real estate market which may affect the equalized assessed values (EAVs) of the county.

Housing Market – This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries. Housing costs skyrocketed over the past few years with low interest rates, now that the Federal Reserve is trying to curb inflation by raising interest rates, the housing market may be collateral damage as we've already seen a severe pull

back on home sales since the rate hikes began earlier this calendar year. IF the housing market starts to tumble EAV could be in jeopardy as county assessors adjusted EAV down during the last recession.

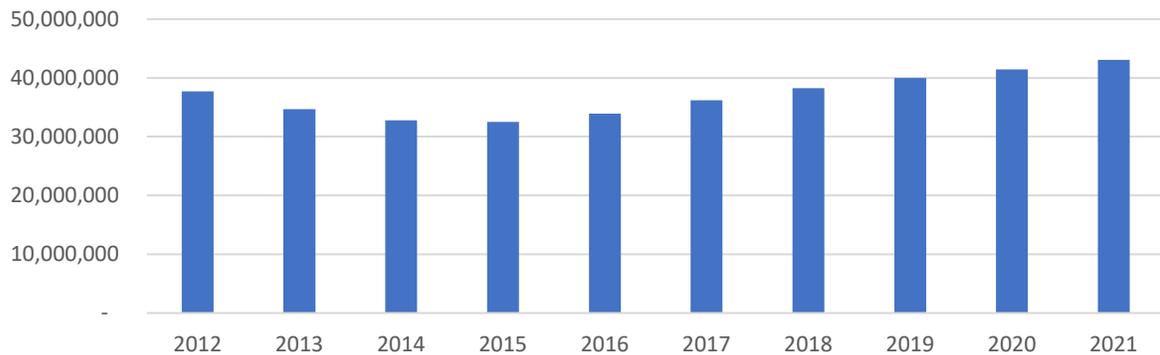
Interest rates - The District feels the impacts of interest rate movement in investment income revenue and also experiences it when issuing or re-finances debt. Low rates, provide low returns but make borrowing ideal, high rates provide greater returns and at the same time increase the cost of a debt service issue. It is expected that interest rates will continue to rise over the coming months and remain high for at least the next year to 18 months, thereby decreasing development plans and discretionary spending in the region.

ECONOMIC INDICATORS - LOCAL

Although national economic indicators do have some trickle-down impact on the District Budget, there are regional and local economic factors that have a direct influence over revenues and expenditures. Some of those factors that have been considered moving into the next five year update include:

- Impact of the Real Estate Market and Assessed Valuations. Assessed values for taxable property continue with positive growth. DuPage County property values are estimated to increase by 2 percent for the 2022 tax levy. See the chart below for the ten-year county history of equalized assessed values.

Total Equalized Assessed Value (EAV) (in thousands) 2012 - 2021



- State of Illinois Legislation. As the State of Illinois has experienced financial difficulties over the last decade that were exacerbated by the COVID-19 pandemic, staff continues to monitor legislative discussions that could have a direct financial impact on District revenues.
- Impact of Employer Pension Costs. The tax levy for the pension system accounts for 4 percent of the property tax levy. Additional pressure on the tax levy to support pension obligations will impact the ability to increase taxes for core services. Bond rating agencies site pension obligations as a downward pressure for Aaa rating with S&P.
- Health Care Inflation. After wages, health care costs are the single largest expenditure category in the fund and the District continually reviews the structure of the plan to limit the amount of growth on an annual basis. The District is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC). This insurance pool helps to dilute risk and helps to leverage purchasing power.

- *Commercial/Retail Development.* The economy’s impact on development or redevelopment continues to be an important cog to economic development. Development or redevelopment may affect the equalized assessed values (EAVs) of the county.
- *Infrastructure.* The ability to keep pace with maintenance needs of District owned assets continues to be a significant financial challenge. The District owns and maintains \$763 million in capital assets, excluding depreciation, across all activities.

FORECAST STRUCTURE

The forecast depicts the General Fund’s ability to meet day-to-day expenditures. The highlighted row (Operating Surplus/Deficit) is an indicator of whether anticipated revenues support operating expenditures. In all five years of the forecast, revenues will not support current services. Currently, the District utilizes interest earnings from the landfill and environmental funds to bridge the operating deficit.

General Fund Five-Year Forecast - Operating						
Revenues	2023	2024	2025	2026	2027	Growth
CURRENT LEVY	23,933,521	24,531,859	25,145,156	25,773,784	26,418,129	2.50%
PERSONAL PROPERTY REPLACEMENT TAX	1,840,000	1,858,400	1,876,984	1,895,754	1,914,711	1.00%
PERMITS	763,770	801,959	842,056	884,159	928,367	5.00%
FEES	215,768	215,768	215,768	215,768	215,768	0.00%
PROGRAMS	241,680	247,722	253,915	260,263	266,769	2.50%
GIFT SHOP	163,565	163,565	163,565	163,565	163,565	0.00%
INTERGOVERNMENTAL AGREEMENTS	227,193	227,193	227,193	227,193	227,193	0.00%
CROPLAND CONVERSIONS	68,925	68,925	68,925	68,925	68,925	0.00%
EASEMENT FEES AND DEFAULTS	50,000	50,000	50,000	50,000	50,000	0.00%
COURT FINES	40,000	40,000	40,000	40,000	40,000	0.00%
LANDFILL GAS ROYALTIES	45,000	45,000	45,000	45,000	45,000	0.00%
GUARD RESIDENCE MAINTENANCE FEES	36,120	36,120	36,120	36,120	36,120	0.00%
OTHER NONTAXABLE	207,218	207,218	207,218	207,218	207,218	0.00%
DONATIONS	39,489	40,279	41,084	41,906	42,744	2.00%
Total Revenues	27,872,250	28,534,008	29,212,985	29,909,656	30,624,511	
Annual Increase		2.4%	2.4%	2.4%	2.4%	
Expenditure Summary	2023	2024	2025	2026	2027	Growth
Salaries	20,178,126	20,783,470	21,406,974	22,049,183	22,710,659	3.00%
Employee Medical and Dental Insurance	3,907,279	4,219,862	4,557,451	4,922,047	5,315,810	8.00%
Supplies	3,063,249	3,139,830	3,218,326	3,298,784	3,381,254	2.50%
Services	3,759,960	3,853,959	3,950,308	4,049,066	4,150,292	2.50%
Utilities	1,272,567	1,304,381	1,336,991	1,370,415	1,404,676	2.50%
Contingency	500,000	500,000	500,000	500,000	500,000	0.00%
Total Expenditures	32,681,182	33,801,502	34,970,049	36,189,495	37,462,691	
Operating Surplus/(Deficit)	(4,808,932)	(5,267,494)	(5,757,065)	(6,279,839)	(6,838,180)	
Annual Increase		3.4%	3.5%	3.5%	3.5%	

Long term sustainability is measured through the District’s ability to invest in infrastructure including funding reserves for vehicles, buildings, equipment, technology, and projects in the Capital Improvement Plan. The District annual

levies construction and development funds to assess part of the capital and infrastructure needs. The majority of the funding comes from environmental and landfill funds or debt service issuances.

The current budgeting strategy is to contribute to capital reserve programs in order to remain on a pay-as-you-go basis of capital asset financing. In 2022, the District successfully issued \$32.5 million and refunded \$19.4 million in general obligation bonds. Managing debt issuance has been a successful tool for the District to provide funding for needed capital and infrastructure expenditures while maintaining a level total tax levy. In future years the total tax levy extended will need to increase or the District will need to cut services. The current operational procedures are not sustainable.

RESERVES

Budgeting for reserves to maintain a strong reserve level is important. Healthy reserve balances allow the District to react and respond to revenue threats created by economic conditions, withstand any unfunded legislative mandates that will create additional/unbudgeted expenditure obligations without corresponding revenue, and fund unforeseen infrastructure/capital asset costs. Temporary spend downs of reserve balances allows the District time to reallocate resources within the budget and restructure service levels to react to the fiscal environment. After drawing down on the balance to respond to emergency conditions, it is important to rebuild those reserves in order to remain flexible to respond to the next threat. Fund balance should never be used to support day-to-day operations. Absent an unforeseen economic crisis, the use of reserves to support operating expenditures represents a budget that is structurally unbalanced.

The General Fund balance level at the end of FY 2021 is \$4.3 million or 9.3 percent of the FY 2022 operating budget and 15 percent of the FY 2020 expenditures, per the District's fiscal policy. The District plans to designate a portion of the unassigned fund balance as a debt stabilization fund to mitigate increases in the property tax levy for debt service.

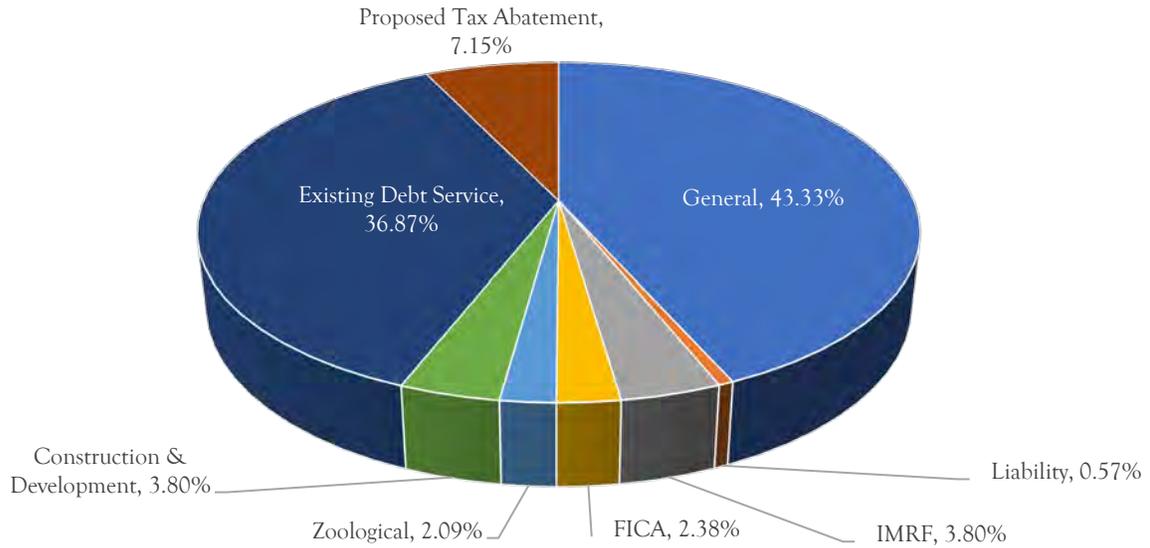
GENERAL FUND REVENUES

Approximately 80 percent of all General Fund revenue is generated from the property tax levy which is considered inelastic revenue as collections are stable and predictable. The District continues to seek opportunities to add revenue streams.

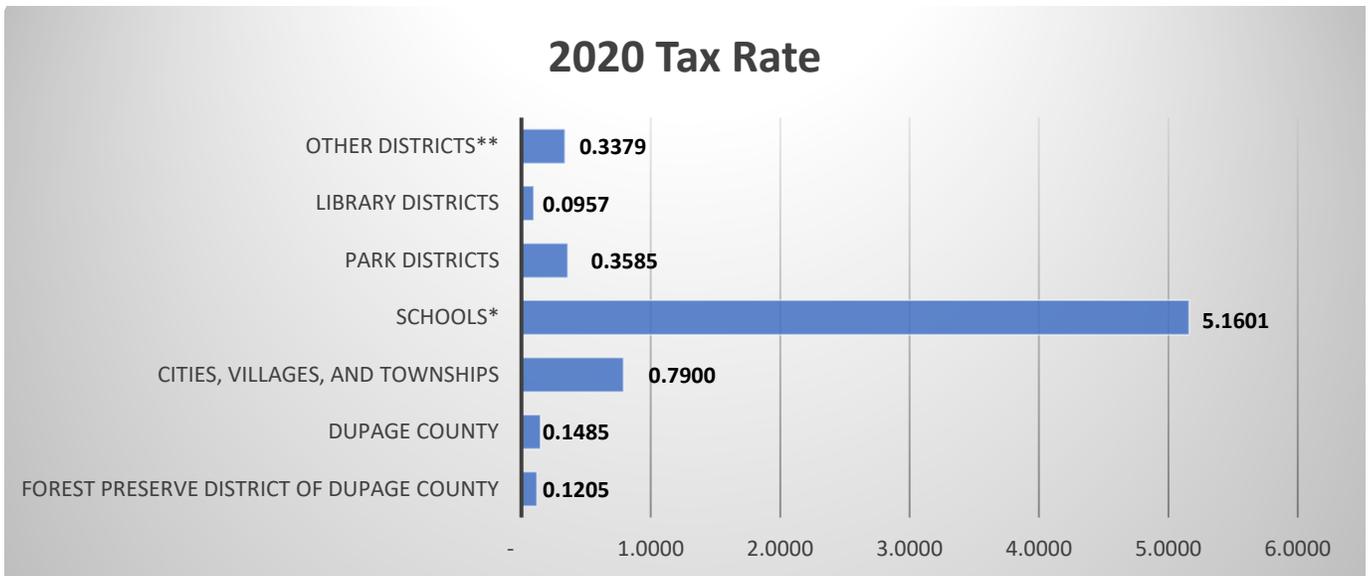
PROPERTY TAX

The components of the District's property tax levy include the Corporate levy, Bond & Interest, Bond & Interest - Limited, IMRF Pension, Audit, Tort Judgments/Liability, Social Security, Zoological Park, Development/Construction, and Aggregate Refunds. Each year the District determines its levy amount. Since debt service payments are mandatory as are pension contributions, the amount of control the District has over the tax levy is limited to the Corporate levy. Future ability to raise property tax revenue to support General Fund operations is challenging as the corporate levy must compete for tax dollars with pension and debt service levies. See the chart below to see where property tax dollars are allocated. Please note that the 7.15 percent abatement reflects funds on hand the District is utilizing to reduce the existing debt service levy. If the abatement was not proposed, existing debt service would be 44.02 percent of the tax levy. The abated amount is not extended to property taxpayers in DuPage County.

Property Tax Dollar Distribution



The total equalized assessed value of property in DuPage County is estimated to be \$44,939,285,378 for 2022, representing growth of 2.0 percent from the previous year. Below is a graphic representation of where property tax dollars go in DuPage County and at what rate.

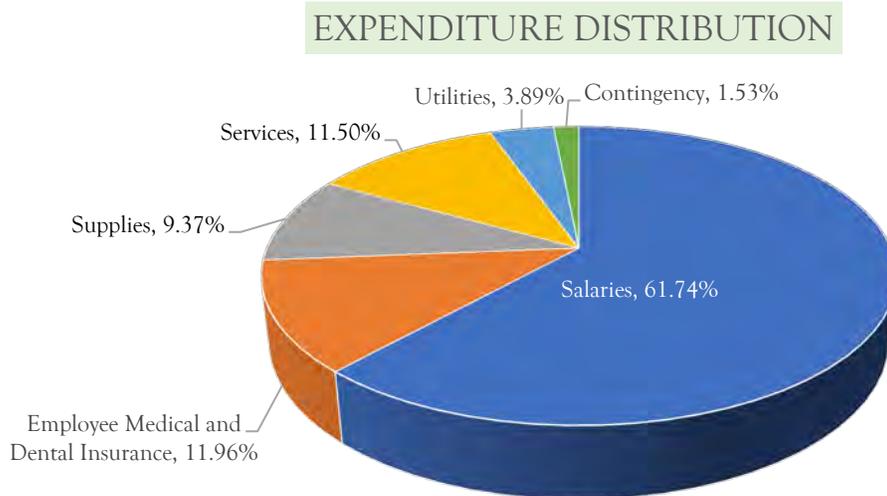


*Schools includes grade schools, high schools, unit districts, and junior colleges

**Other Districts include Sanitary, Fire Protection, Special Service Area, and Other Special Districts.

EXPENDITURE REVIEW

The average annual increase in operating expenditures over the next five years is 3.5 percent. In each of the next five years, wages and benefits account for about 73 percent of all operating expenditures. The next largest expenditure account group is for services (11 percent). The FY 2023 budget distribution of General Fund expenditures is shown in the table below.



SALARIES

Salaries are anticipated to increase by a factor of three percent each year on average. The salaries forecast anticipates the general wage increases plus merit based pay range adjustments of 3.5 to 5 percent. The forecast assumes retirements with a replacement hired lower in the salary range. The Rangers, Law Enforcement, and Facilities Maintenance personnel are covered by collective bargaining agreements and the District has less flexibility when addressing salaries within those departments. Budgeted full-time staffing is at 292 employees. District staff is undergoing a compensation study to ensure competitive employment. The ability to advance employees through their pay range based upon performance is critical in maintaining an effective and motivated work force.

EMPLOYEE MEDICAL AND DENTAL INSURANCE

The largest single expenditure within personnel benefits is for health insurance. The District is a member of the Intergovernmental Professional Benefits Cooperative (IPBC). As a member of IPBC, the District is better able to stabilize medical costs through risk pooling and provide for a mechanism to help establish positive cash flow and rebuild services. The forecast calls for five percent growth each year in annual premium expense.

The employees' contribution is set at 15 percent of the premium in FY 2023. Continued efforts will be made to maintain costs. A renewed emphasis on wellness programs and evaluating data will be critical in the next few years to help stabilize experience.

SUPPLIES

Within the Supplies category is the Fuel and Lubricants line item that has seen a significant increase during FY 2022. This line item is the largest of the Supplies category estimating to come in over budget by \$128,800 or 26 percent.

The next largest line item in the supplies category is small tools and minor equipment. This line item is estimated to come in over budget by \$45,784 or 10 percent. All other categories are estimating to come in at or under budget for FY 2022. An increase of 12 percent is budgeted for the supplies category as the cost of materials continue to rise and be available for purchase.

SERVICES

Structural & Grounds Repair & Maintenance in addition to Professional Services account for more than half of the Services category at 29 percent and 28 percent respectively. As a category, Services expenses are estimated to come in under budget, but with rising costs, the District is anticipating an increase to the FY 2023 Budget. Also included in the FY 2023 Budget is a significant increase to the Training and Development line with the District's emphasis on professional growth and development.

UTILITIES

Commonwealth Edison which bills for the District's electric is the largest portion of the Utilities category budgeted at 41 percent of the General Fund's utilities. A new contract begins in November 2022 at \$0.08377 per kwh which is a significant increase from the District's previous contracted rate of \$0.02953. In November 2023 the rate drops down to \$0.05987 through November 2026. The second largest portion in Utilities is Northern Illinois Gas Co. which bills for the District's natural gas and is budgeted for 17% of the General Fund's utilities. Along with the new electric contract, a new gas contract begins in November 2022 at \$0.76400 per therm which is a significant increase from the District's previous contracted rate at \$0.29500. In November 2023 the rate drops down to \$0.58710.

CONTINGENCY

Consistent with Budgets previous fiscal year budgets, 2023 allocated \$0.5 mil for contingency purposes. These funds require board approval prior to release even though they are allocated as part of the budget and appropriations processes annually. During the previous three fiscal years, the District has not used the contingency and reduced the amount from \$1 million to \$0.5 million for Budget FY 2021. The District remains committed to budgeting a contingency plan for any aberrations.

FINANCIAL RESULTS

OPERATING BUDGET OUTLOOK

In each of the five years, revenues fall short of operating expenses. Historically operating expenditures regularly outpace revenue growth. Revenues are expected to grow on average 2.4 percent per year while operating expenditures are expected to grow by 3.5 percent. District staff continually will evaluate revenue strategies to help bridge the gap of growing expenditures. Every opportunity to grow revenue should continue to be considered. Services, programs, and other resource reliant functions will be evaluated to ensure that the District is allocating funding on the priorities set forth in the strategic and master plan initiatives. This trend needs to be continually analyzed to ensure staff are judicious in their acquisition of goods and services.

This report will be used as a guide for the development of the FY 2023 Budget and will help shape the discussion about how the District adapts to the current and future financial landscape.

APPENDIX F:
Forest Preserve District of DuPage County
FISCAL POLICIES



Fund Balance Policy

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

The Forest Preserve District of DuPage County established and maintains a fund balance policy for all tax supported funds. In determining adequate fund balances, the District reviews the following factors:

- Reliability of revenue sources
- Timing of cash inflows and outflows
- Resources available in other funds
- Historic reliance on fund balances to mitigate revenue shortfalls and unanticipated expenditures

Upon the foregoing factors, the District has set the following fund balance policies.

General Fund - balance will be equal to will 15% of the last known actual fiscal year expenditures

IMRF - balance will be equal to 16 $\frac{2}{3}$ % of the last known actual fiscal year expenditures

FICA - balance will be equal to 16 $\frac{2}{3}$ % of the last known fiscal year expenditure

Audit - balance will be equal to will 15% of the last known actual fiscal year expenditures

Zoological - balance will be equal to will 25% of the last known actual fiscal year expenditures

Construction & Development - because of its unique nature, the fund will not have a defined fund balance but instead will strive to reach a zero fund balance by the end of the fifth year as provided for by law

Balanced Budget - The District identifies a balanced budget as one where revenues and fund balance are sufficient to cover expenditures for the fiscal year. The District regularly approves budgets that rely on fund balances accumulated to cover expenditures above the amount of recurring revenues collected to minimize the need to increase the tax levy and other revenue sources to fund all expenditures on an annual basis while maintaining the fund balances as designated above to ensure financial stability.

Investment Policy

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

I. Governing Authority

This Investment Policy is established pursuant to the requirements set forth in the Public Funds Investment Act, 30 ILCS 235/0.001 *et seq.* (hereinafter the “Investment Act”). The investment program shall be operated in conformance with all applicable federal and state laws, rules and regulations, and with all other applicable legal requirements.

II. Scope

This policy applies to the investment of all funds for the Forest Preserve District of DuPage County (hereinafter the “District”), except as noted below. The funds covered by this policy are accounted for in the District’s Comprehensive Annual Financial Report and include the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Enterprise Funds, Trust and Agency Funds and any new funds created by the District.

A. In the event bond covenants or arbitrage rules and regulations are more restrictive than this policy, bond proceeds shall be invested in full compliance with those restrictions.

o Financial assets held by fiscal agents and trustees shall be invested in accordance with the contractual and statutory requirements governing those funds.

B. Except for cash in certain restricted and special funds, the District will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order of investment activities shall be safety, liquidity, and yield.

A. Safety

Safety of principal is the foremost objective of Investment Policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio by mitigating interest rate risk and credit risk.

1. **Interest Rate Risk** is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. The District will minimize interest rate risk by:

- Investing operating funds primarily in shorter-term securities, money market mutual fund(s), or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy; and
- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding as best as possible the need to sell securities on the open market prior to maturity.

2. **Credit Risk** is the risk of loss due to the failure of the security issuer or backer. The District will minimize credit risk by:

- Limiting investments to the safest types of securities;
- Pre-qualifying the financial institutions, brokers, intermediaries and advisers with which the District will do business; and
- Diversifying the investment portfolio so that the impact of potential losses on any one type of security or from any one issuer will be minimized.

B. Liquidity

The District's investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements which may be reasonably anticipated. The District will maintain sufficient liquidity by:

- Structuring the portfolio so that securities mature concurrent with the cash needs to meet anticipated demands (static liquidity);
- Since all possible cash needs cannot be anticipated, the District portfolio will consist largely of securities with active secondary or resale markets (dynamic liquidity); and
- Utilizing qualifying money market mutual funds or local government investment pools which offer same-day liquidity for short-term investment.

C. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. The management of the portfolio shall be designed with the objective of regularly meeting or exceeding various performance benchmarks, such as the average return on three-month U.S. Treasury bills, the state investment pool, a money market fund, the average rate on overnight Fed Funds, or various other designated benchmarks.

IV. Authorized Financial Institutions, Depositories, and Broker/Dealers

A list of financial institutions and depositories authorized to provide investment services will be maintained. In addition, a list will be maintained of approved security broker/dealers. These may include: primary dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (Uniform Net Capital Rule).

Unless transacted by the Investment Manager, all financial institutions and broker dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines;
- Proof of National Association of Security Dealers (NASD) certification;
- Proof of state registration;
- Certification of having read, understood and agreeing to comply with this Investment Policy; and
- Any other information deemed appropriate by the Director of Finance and Administration.

An annual review of the financial condition and registration of all qualified financial institutions and broker/ dealers will be conducted.

V. Safekeeping and Custody

A. Delivery versus Payment

All trades of marketable securities shall be executed by delivery versus payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

B. Safekeeping

Securities shall be held in custody by an independent third-party institution selected by the District as evidenced by safekeeping receipts in the District's name. The safekeeping institution shall annually provide a copy of their most recent financial report.

C. Internal Controls

The Director of Finance and Administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse. Details of the internal controls system shall be documented in writing and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management.

VI. Standards of Care

A. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market prices changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. Any investment advisor (professional money manager) shall accept the responsibility to act as a fiduciary in the investment of the funds.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

B. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal

investment transactions with the same individual with whom business is conducted on behalf of the District.

C. Delegation of Authority

Authority to implement and manage this Investment Policy is hereby granted to the Director of Finance and Administration. In connection therewith, responsibility for the operation of the investment program is hereby delegated to the Director of Finance and Administration, who shall establish written procedures and internal controls for the operation of the investment program consistent with this Investment Policy. The procedures shall include references to safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and Administration. The Director of Finance and Administration shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates. The written procedures may be amended from time to time in a manner not inconsistent with this policy or applicable law.

VII. Suitable and Authorized Investments

A. Investment Types

Investments purchased under this policy shall be guided by the Investment Act and all amendments thereto as may be made by the Illinois General Assembly. Below is a summary of acceptable investment types permitted by this policy, a restricted selection of the State authorized investments:

1. U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government as to principal and interest and are considered to be the most secure instruments available;
2. U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value;
3. Interest bearing savings accounts, interest bearing certificates of deposit, interest bearing time deposits or any other investment constituting direct obligations of any bank as defined by the Illinois Banking Act, 205 ILCS 5/1 *et seq.*, and insured by the FDIC;
4. Interest bearing bonds of state, local governments and political subdivisions or agencies of a state with a credit rating of A or higher from one nationally recognized credit rating agency, or bonds which are insured to a AAA rating.
5. Short-term discount obligations of the Federal National Mortgage association;
6. Securities legally issued by state or federal savings and loan associations which are insured by the FDIC;
7. Repurchase agreements through any bank or other financial institution or authorized investment pool with underlying purchased securities consisting of allowable securities designated in this policy;
8. Money market mutual funds registered under the amended Investment Company Act of 1940 regulated by FINRA and with portfolios consisting of only dollar-denominated securities described in #1 and #2 above and to agreements to repurchase such obligations;

9. Local government investment pools, either administered by the State of Illinois or developed through joint powers statutes and other intergovernmental agreement legislation; and
10. U. S. Treasury obligations and U.S. government agency and instrumentality obligations (#1 & #2 above) that bear call features, step-up coupons and floating rates that float on a recognized market index, such as effective federal funds rate, 3-month Libor or resets on a predetermined basis will not be defined as derivatives for the purpose of this policy.
11. Short Term Obligations of Corporations organized in the United States with assets exceeding \$500,000,000 and if:
 - a. Such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services; and
 - b. Such obligations must mature no later than 3 years from the date of purchase; and
 - c. Such purchases do not exceed 10% of the corporation's outstanding obligations; and
 - d. No more than one-third of the District's funds may be invested in short-term obligations of corporations.

Other types of investments may be added to the foregoing list based upon changes to existing law. It is the policy of the District that agency structured notes, index amortizing notes, Collateralized Mortgage Obligations (CMO's) and other derivative securities are declared to be prohibited investments.

B. Collateralization

It is the policy of the District, and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, that District funds on deposit in excess of FDIC limits, including demand deposit accounts, checking accounts and non-negotiable certificates of deposit, be secured by some form of collateral or separate insurance, witnessed by a written agreement approved by the board of directors of the depository or its loan committee and held by an independent third-party institution in the name of the District.

C. Repurchase Agreements

Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements. Master repurchase agreements will be employed and must be in place before any repurchase transactions take place. Collateral with approved securities in accordance with this policy is required and shall be marked to market on a timely basis, and exposure to any one counterparty is to be monitored at all times. Safekeeping shall be performed by a third-party custodian in accordance with a written agreement.

Investment Parameters

D. Diversification

It is the policy of the District to diversify its investment portfolio. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the Director of Finance and Administration for all funds.

In establishing specific diversification strategies, the following general policies and constraints shall apply:

- Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector; and
- Maturities selected shall provide for stability of income and reasonable liquidity.

E. Maximum Maturities

Maturities of investments of all funds, except as noted below, shall not exceed three (3) years, unless a temporary extension of maturities is approved by the Board of Commissioners.

Maturities of the exempted funds shall not exceed 30 years unless special approval is granted by the Board of Commissioners. These funds include:

1. Environmental Responsibility Fund;
2. District Wide Environmental Fund;
3. Landfill Expense Mallard Lake Fund; and
4. Landfill Expense Greene Valley Fund.

F. Competitive Bids

Competitive bids shall be obtained whenever possible from at least two brokers or financial institutions (three is preferable) on all purchases of investment instruments purchased on the secondary market.

VIII. External Professional Investment Managers

A. Funds for Professional Portfolio Management

The Director of Finance and Administration shall manage the investment of bond funds, funds projected to be needed over the next two to four weeks, and funds for which an investment plan has not yet been determined. All other funds of the District will be subject to management by external professional investment managers with expertise in the areas of treasury, cash and investment management.

The external managers will have discretionary authority to execute trades without prior approval of each transaction, thus enabling staff resources to be directed to other duties, giving the external manager the ability to execute investment strategies more quickly, and allowing the District to hold the external manager totally responsible for the performance of the portfolio. All activities must comply with the guidelines of the District's Investment Policy, investment objectives, governing laws and written and oral instructions.

The Director of Finance and Administration (or his or her designee) shall determine a liquidity reserve for each fund in the managed portfolio based upon anticipated funds required to meet monthly expenses. These funds shall be invested in a money market mutual fund or equivalent. For investments in excess of the liquidity reserve, the Director of Finance and Administration (or his or her designee) shall establish a maximum duration for the investments. The Director of Finance and Administration (or his or her designee) shall review and revise these directions at least quarterly.

The Director of Finance and Administration (or his or her designee) shall give specific direction to the external investment managers regarding the need to add or remove money from the manager's portfolio based upon cash flow needs of the District.

B. Selection of Investment Managers

The responsibilities of the investment manager shall be clearly defined before the selection process. The President shall appoint an internal review committee to conduct the search process. The members of the Committee shall consist of the President, Treasurer and Director of Finance and Administration. The members shall be independent of any interest in or relationship with any investment management firm. The review committee will determine the criteria to be used in the selection process, provided that the criteria shall include the following:

1. The investment manager's background, including experience, resources and qualifications of the firm in general, and of the individuals that will be assigned to handle the District's account, and the firm's experience in managing state and local government operating funds.
2. The investment manager's understanding of the District's investment program, objectives and constraints.
3. The investment manager's recommended approach to management of the District's portfolio.
4. Fees and fee basis.

Following the recommendation of the review committee, the Board of Commissioners shall vote on the approval of an Investment Advisory Agreement appointing the investment manager. The agreement shall contain specific instructions concerning objectives, restrictions and benchmarks, allowable investments, strategies, required reporting procedures and fiduciary responsibilities.

C. Performance Standards

The investment portfolio should achieve a market rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken and the benchmarks shall have a similar weighted average maturity as the portfolio.

D. On-Going Review

The Director of Finance and Administration shall review the investment portfolio at least quarterly. Such review shall examine the general performance of the portfolio against the established benchmarks. In addition, the Director of Finance and Administration shall determine if the current levels of safety, liquidity, rate of return and diversification meet or exceed the minimum levels established.

E. Investment Managers Review and Evaluation

Investment managers shall be reviewed at least annually regarding performance, personnel, strategy, research capabilities, organizational and business matters, and other factors that may impact their ability to achieve the desired investment results.

IX. Reporting

A. Methods

The Director of Finance and Administration shall periodically provide an investment report to the Board of Commissioners. The report shall be broken down as to internally managed investments and professionally managed investments. The report shall include information regarding the securities

in the portfolio by class or type, and the book value and market value as of the end of the reporting period. The report shall include a management summary that includes comments on recent market conditions and investment strategies employed during the quarter. The report shall indicate any areas of policy concern and suggested or planned revision of investment strategies.

B. Marking to Market

The market value of the portfolio shall be calculated monthly, and a statement of the market value of the portfolio shall be issued monthly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on “Mark-to Market Practices for State and Local Government Investment Portfolios and Investment Pools.”

X. Policy Considerations

A. Amendments

At a minimum, the Director of Finance and Administration, and the Treasurer, shall review this Investment Policy prior to the second anniversary of the date of passage and prior to each second anniversary thereafter and shall recommend any necessary changes to the Board of Commissioners for consideration and approval.

Purchasing Policy

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

1. PURCHASING POLICY ADOPTED. The following purchasing policy is hereby adopted by the Forest Preserve District of DuPage County. It shall apply to all supplies, materials, or work except those requiring personal confidence or necessary supplies under the control of monopolies where competitive bidding is impossible. This Policy shall not apply in any instance where legislation requires or provides an alternative purchasing method. Staff shall exercise sound discretion in determining whether to purchase through the bidding specifications set forth herein or whether to use a cooperative purchasing contract established by competitive or negotiated bidding procedures aligned with this Policy.

2. DEFINITIONS

2.1. Severability

If any article, part, section, subsection, clause, or phrase of this Ordinance or application thereof to any person or circumstances is held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of the Ordinance.

2.2. Singular-Plural.

Words in the singular number include the plural, and those in the plural include the singular.

2.3. Gender.

Words of a particular gender include any gender and the neuter, and when the sense so indicates, words of the neuter gender may refer to any gender.

3. PURCHASING POLICIES BY CONTRACT AMOUNT.

The following policy shall be applied to District Contracts based on the cost of the supplies, materials, and work sought.

3.1. 70 ILCS 805/8 et seq

3.1.1. 70 ILCS 805/8 et seq shall apply to all purchases of the supplies, materials, and work sought that equals or exceeds the statutory amount set forth in 70 ILCS 805/8 at the time of bid advertisement.

3.1.2. Staff in making its recommendation for the “lowest responsible bidder” shall take into consideration all elements within the law including factors associated with the bid that may impact the overall cost to the District.

3.1.3. Cooperative purchasing agreements pursuant to the Governmental Joint Purchasing Act 30 ILCS 525/3 shall be deemed to satisfy 70 ILCS 805/8 et seq’s requirements.

3.1.4. District bids:

3.1.4.1. a notice inviting bids shall be published at least once in a newspaper circulating within the District no less than one week preceding the last day set for the receipt of proposals.

3.1.4.2. The newspaper notice shall include a general description of the supplies, articles, works, or materials to be purchased, identify where bid blanks and specifications may be secured and the time and place for the opening of bids.

3.1.4.3. Certain bid circumstances are exempt from advertising as per Paragraph 1.

3.2. CONTRACTS FOR SUPPLIES, MATERIALS OR WORK INVOLVING EXPENDITURES OF LESS THAN THE DOWNSTATE FOREST PRESERVE ACT THRESHOLD BUT GREATER THAN \$10,000

Contracts for supplies, materials or work involving an expenditure less than the Downstate Forest Preserve Act Threshold but greater than \$10,000 may be:

- a. let without advertising for bids.
- b. when practical, at least three competitive proposals shall be obtained before letting contracts.
- c. Staff shall use open market procedures to solicit bids of supplies, materials or work.
- d. District staff may solicit quotes by any one or more of the following methods:
 - i. direct mail request to prospective bidders; (b) telephone call; (c) posted notice on the District's website;
 - ii. publication in a newspaper;
 - iii. e-mail, internet quote, or other electronic posting on the District's website; and
 - iv. any method that is generally used for these types of contracts.

3.3. CONTRACTS FOR \$10,000 OR LESS

Responsible management staff of the District may enter into a contract or a work order for supplies, materials or work having a value of \$10,000 or less where the money for the supplies, materials or work have previously been budgeted by the President and Board of Commissioners.

3.4. CHANGE IN LAW

If the Illinois legislature changes the advertising requirements, or otherwise amends statutory requirements for contracting for Forest Preserve District's, staff is authorized to apply the amended statutes for purchasing without amendment of this Purchasing Policy.

4. PROCEDURE MANUAL

A procedure manual will provide requirements and guidance to District staff for all purchase types. The manual will be designed to further detail statutory requirements, the policy established by the board of commissioners in this ordinance, and administrative requirements that establish best practices and efficient procurement of supplies, materials, and services for the District.

5. BIDDER LIST

The District staff shall maintain a "bidder's" list. For any contract, District staff may solicit sealed bids from all prospective bidders who have requested that their names be on the "bidder's list. District staff may solicit persons on the bidder's list by sending them a copy of the newspaper notice described above.

6. PROHIBITION AGAINST SUBDIVIDING OR STACKING CONTRACTS

No contract shall be subdivided, nor shall contracts be stacked, in order to avoid the requirements of this Ordinance. This prohibition shall not prevent the repetitive purchase of routine supplies, materials or work where such purchases are customarily purchased in bulk over periods of time as needed based upon consumption.

7. RECORDS

District staff shall keep a record of all open market purchase quotations submitted by any bidder and such records shall be open to public inspection.

8. BONDS

District staff shall require performance, payment, and/or maintenance bonds where prescribed by law. The District may also require performance, payment, and maintenance bonds where such bonds are deemed necessary and in the best interest of the District as determined by the Executive Director or designee, or the District's corporate counsel.

9. EMERGENCY PURCHASES

9.1. An emergency purchase shall mean a situation in which delay caused by adherence to the requirements of this Ordinance would eminently threaten the public health, safety or welfare, structural integrity of an asset, and where the immediate purchase of supplies, materials or work is necessary in order to prevent, mitigate, or minimize a threat or disruption of District services and/or operations.

9.2. In the case of an emergency purchase, the Executive Director, or designee, is empowered to procure supplies, materials or work at the lowest obtainable price and only to the extent necessary to relieve the emergency. Thereafter, as soon as is reasonably possible, the President or Executive Director shall communicate the purchase and situation to the Board of Commissioners.

10. RESPONSIBLE BIDDER REQUIREMENTS

10.1. Responsible bidder for construction contracts means a bidder for construction contracts advertised, awarded, and financed, in whole or in part, with District public funds, regardless of cost, excluding projects on private property; and who meets all of the job specifications, the following applicable criteria, and submits documents of such compliance:

10.1.1. All applicable laws prerequisite to doing business in Illinois, and all local ordinances; and not in conflict with any federal law.

10.1.2. Federal Employer Tax Identification Number or Social Security Number (for individuals)

10.1.3. Provision of Section 2000(e) of Chapter 21, Title 42 of the United States Code and Federal Executive Order No. 11246 as amended by Executive Order No. 11375 (known as the Equal Opportunity Employer provisions)

10.1.4. Certificates of insurance indicating the following coverages: general liability, workers' compensation, completed operations, and automobile.

10.1.5. Compliance with all provisions and exemptions of the Illinois Prevailing Wage Act, including wages, medical and hospitalization insurance and retirement for those trades covered in the Act.

10.1.6. Disclosure of the name and address of each subcontractor from whom the contractor has accepted a bid and/or intends to hire on any part of the project prior to the subcontractor commencing work on the project.

- 10.1.7. The bidder and all bidder's sub-contractors must participate in active apprenticeship and training programs approved and registered with the United States Department of Labor's Office of Apprenticeship for each of the trades of work contemplated under the awarded contract.
- 10.1.8. Bidder and bidder's sub-contractors shall produce:
- 10.1.8.1. Document(s) of participation in apprenticeship training programs applicable to the work to be performed on the project, which are approved by and registered with the United States Department of Labor's Office of Apprenticeship, or its successor organization.
 - 10.1.8.2. Document(s) that any applicable apprenticeship program has graduated at least five apprentices in each of the construction crafts the bidder will perform on the project. Documentation of graduation rates are not required for apprenticeship crafts dedicated exclusively to the transportation of material and equipment to and from the project.
 - 10.1.8.3. The required documents include but is not limited to a copy of all applicable apprenticeship standards and Apprenticeship Agreement(s) for any apprentice(s) who will perform work on the project.
- 10.1.9. All contractors and sub-contractors are required to turn in certified payrolls as specified in Illinois Public Act 94-0515, and follow all provisions of the Employee Classification Act, 820 ILCS 185/1 et seq.
- 10.1.10. All bidders must identify projects of a similar nature which they are performed in the immediate past years with the name, address and telephone number of the contact person having knowledge of the project or three references (name, address, and telephone number) with knowledge of the integrity and business practices of the bidder.

GRANT/AWARD POLICY

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

I. Purpose:

1. The Forest Preserve District of DuPage County (District) sets forth this grant policy to establish the policies and procedures by which the District will procure or accept grant/award funding or resources.
 - a. Grant/Award funding and resources includes monetary, material, staff, assets, or other tangible or intangible element that would otherwise be procured by the District with a cost or outlay of resources.
 - b. The type of grants/awards the District receive are, but not limited to;
 - i. Federal and State disbursements
 - ii. Earmarked funds by local and state representatives
 - iii. Resource awards from not-for-profit, private, or public entities

II. Authorization:

1. New or existing grants/awards that are known to staff during the District's annual budget process will be communicated to the Board of Commissioners through the budget process and will be authorized by the approval of the budget and appropriation ordinance.
2. Outside of the District's annual budget process time, the Executive Director or their designee may approve pursuit of additional grant/award opportunities that meet the following criteria:
 - a. Any grant/award that supplements a project, initiative, or operation within the District that is in process, budgeted, or appropriated in the current fiscal year and does not require short- or long-term matching resources is eligible for approval by the Executive Director, or their designee.
 - b. Any grant/award that supplements a project, initiative, or operation within the District that is in process, budgeted, or appropriated in the current fiscal year and requires matching resources is eligible for approval by the Executive Director, or their designee, if the District's matching resources are identified as resources approved in the current or future year budget and appropriation ordinance.
3. Any grant/award that requires a budget adjustment(s), matching resources or future obligations that exceed the purchasing authority of the Executive Director will be proposed to the Board of Commissioners for approval prior to the application process commencing.
 - a. Grants/Awards that require a budget adjustment(s), matching resources or future obligations that are at, or below, the purchasing authority of the Executive Director may be approved to apply for the grant(s)/award(s) with authorization from the Executive Director or their designee.
 - b. In certain circumstances where the internal submission process is not feasible due to time constraints, staff may complete the formal application process with approval from the Executive Director or their designee. However, the grant/award may not be accepted by the District without Commission approval.

III. Administration of the Grant/Award:

1. The Executive Director is authorized to establish, review, and revise as necessary the specific practices and procedures required to administer the District's grant program in support of this policy. Each department/division is responsible for the grant/award process(es) they engage in. It is their responsibility to comply with the District's policy and procedures, terms of the grant/award agreement and the District's grant program and procedures.

a. If the grant/award agreement conflicts with the District's policy and/or procedures, the department/division must amend the grant/award agreement or seek the Board of Commissioners approval for the departure from the established policy and/or procedure.

2. Staff will provide updates on the District's grant activity to the Board of Commissioners biannually. The update will be provided by the Chief Partnership & Philanthropy Officer (CPPO) and the Finance Director, or their designee(s).

3. The Finance Department will support the department/division and their staff to fulfill the reporting requirements specific to the grant(s)/award(s) as related to the requirements of the Office of Management and Budget (OMB), the Grant Accountability and Transparency Act (GATA), and other applicable grant/award oversight requirements related to financial filings.

4. The department/division will be required to comply with the District's grant program and procedures throughout the term of the grant/award, including but not limited to, grants/awards that require additional reporting, sustainability of the funded program or asset, or other current/future obligation(s) set forth in the grant/award agreement.

a. Amendments and updates to the grant program and procedures can be executed by the Executive Director or their designee.

APPENDIX G:
Forest Preserve District of DuPage County
ORIGINAL BUDGET VS FINAL BUDGET



Revenue by Fund

Fund	Description	Original Draft 2023 Budget	2023 Proposed Budget	2023 Adopted Budget
General Fund				
010	General	\$27,872,250	\$33,715,393	\$33,715,393
Special Revenue Funds				
020	Liability	344,970	799,420	799,420
030	IMRF	2,134,800	2,597,665	2,597,665
035	Social Security	1,337,375	1,337,375	1,337,375
040	Audit	1,250	1,250	1,250
050	Zoological	1,465,890	1,455,890	1,455,890
070	Environmental Responsibility	60,000	60,000	60,000
075	District-Wide Environmental	1,600,000	1,950,000	1,950,000
080	Mallard lake - Landfill	2,200,000	2,200,000	2,200,000
081	Mallard lake - Non-Landfill	12,000	12,000	12,000
085	Greene Valley - Landfill	2,050,000	2,050,000	2,050,000
086	Greene Valley - Non-Landfill	-	-	-
140	Land Acquisition 2007	-	-	-
142	Land Acquisition 2008	-	-	-
145	Land Acquisition 1987	-	-	-
147	Land Acquisition 1997	-	-	-
152	Endowment	382,000	382,000	382,000
156	WARP	856,000	856,000	856,000
	Total Special Revenue Funds	12,444,285	13,701,600	13,701,600
Enterprise Funds				
131	Golf Enterprises	6,576,500	6,576,500	6,576,500
Capital Project Funds				
215	Construction and Development 2018	1,048,278	1,048,278	1,048,278
220	Construction and Development 2019	574,295	574,295	574,295
221	Construction and Development 2020	4,676	-	-
222	Construction and Development 2021	-	5,576,999	5,576,999
223	Construction and Development 2022	9,139,800	9,139,800	9,139,800
263	Construction and Development 2013	-	-	-
273	Construction and Development 2014	-	-	-
283	Construction and Development 2015	-	-	-
293	Construction and Development 2016/17	-	-	-
500	Capital Improvement and Repair	210,000	2,210,000	2,210,000
510	Oak Meadows Project	40,000	40,000	40,000
520	Fleet Management Building Project	2,500	2,500	2,500
530	Building Renewal	175,000	425,000	425,000
540	Willowbrook Wildlife Project	31,142,129	31,142,129	31,142,129
	Total Capital Project Funds	42,336,678	50,159,001	50,159,001
Debt Service Funds				
322	Bond Series 2022	2,077,250	2,077,250	2,077,250
340	Bond Series 2016 Refunding	-	-	-
350	Bond Series 2015 Refunding	7,634,250	7,634,250	7,634,250
375	Bond Series 2015A	5,974,000	5,974,000	5,974,000
380	Bond Series 2000	-	-	-
397	Bond Series 2022A Refunding	7,006,100	5,132,170	5,132,170
	Total Debt Service Funds	22,691,600	20,817,670	20,817,670
Total Forest Preserve District of DuPage County		111,921,313	\$124,970,164	\$124,970,164

Expenditures by Fund

Fund	Description	Original Draft 2023 Budget	2023 Proposed Budget	2023 Adopted Budget
General Fund				
010	General	\$32,308,940	\$33,922,278	\$33,922,278
Special Revenue Funds				
020	Liability	1,280,500	1,280,500	1,280,500
030	IMRF	2,985,868	3,222,070	3,222,070
035	Social Security	1,624,578	1,628,685	1,628,685
040	Audit	67,858	67,858	67,858
050	Zoological	1,648,765	1,671,072	1,671,072
070	Environmental Responsibility	-	-	-
075	District-Wide Environmental	5,596,282	16,151,314	16,151,314
080	Mallard lake - Landfill	507,200	2,342,200	2,342,200
081	Mallard lake - Non-Landfill	-	-	-
085	Greene Valley - Landfill	360,000	2,360,000	2,360,000
086	Greene Valley - Non-Landfill	-	-	-
140	Land Acquisition 2007	-	-	-
142	Land Acquisition 2008	-	-	-
145	Land Acquisition 1987	-	-	-
147	Land Acquisition 1997	-	-	-
150	Land Acquisition 2012	-	-	-
152	Endowment	-	350,000	350,000
156	WARP	887,219	864,674	864,674
Total Special Revenue Funds		14,958,270	29,938,373	29,938,373
Enterprise Funds				
131	Golf Enterprises	7,013,176	7,198,181	7,198,181
Capital Project Funds				
215	Construction and Development 2018	1,441,816	1,441,816	1,441,816
220	Construction and Development 2019	1,555,133	1,555,133	1,555,133
221	Construction and Development 2020	3,142,002	3,142,002	3,142,002
222	Construction and Development 2021	6,995,816	6,866,263	6,866,263
223	Construction and Development 2022	9,826,981	8,476,095	8,476,095
263	Construction and Development 2013	-	-	-
273	Construction and Development 2014	-	-	-
283	Construction and Development 2015	-	-	-
293	Construction and Development 2016/17	138,366	138,366	138,366
500	Capital Improvement and Repair	3,062,014	3,266,014	3,266,014
510	Oak Meadows Project	-	-	-
520	Fleet Management Building Project	-	-	-
530	Building Renewal	2,973,630	2,381,630	2,381,630
540	Willowbrook Wildlife Project	24,725,407	24,725,407	24,725,407
Total Capital Project Funds		53,861,165	51,992,726	51,992,726
Debt Service Funds				
322	Bond Series 2022	1,627,250	28,481,379	28,481,379
340	Bond Series 2016 Refunding	-	-	-
350	Bond Series 2015 Refunding	7,634,250	7,634,250	7,634,250
375	Bond Series 2015A	5,970,000	5,970,000	5,970,000
380	Bond Series 2000	-	-	-
397	Bond Series 2022A Refunding	9,083,350	9,083,350	9,083,350
Total Debt Service Funds		24,314,850	51,168,979	51,168,979
Total Forest Preserve District of DuPage County		132,456,401	\$174,220,537	\$174,220,537

APPENDIX H:
Forest Preserve District of DuPage County
Glossary of Terms and Acronyms



GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in understanding some of the terms.

Appropriation – A legal authorization granted by a legislative body to make expenditures and incur obligations for designated purposes. An appropriation is usually limited in the time and amount it may be expended.

Assessed Valuation – A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. In DuPage County, the nine Township Assessors are responsible for the initial assessed valuation calculation. The County Supervisor of Assessments acts as an equalization authority, a statutory clerk of the Board of Review, and correlates the work of the nine Township Assessors.

Assets – Property owned by a government.

Audit – A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the District's financial statements. The audit tests the District's accounting system to determine whether the internal accounting controls are both available and being used.

Balance Sheet – That portion of the District's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

Bond – A written promise to pay a sum of money on a specified date or dates at a specified rate. The interest payments and the repayment of principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

Budget – A plan of district financial operation that includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and Appropriation Ordinance – A legal document adopted by the Board authorizing expenditures for specific purposes within a specific period of time.

Budget Message – The opening section of the budget, which provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget and changes from the current fiscal years.

Calendar Year – A 12 month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of operations. The District's calendar year is January 1 to December 31 of that following year.

Capital Outlay – The amount budgeted and appropriated for the purchase of land, buildings, equipment, improvements, software and furniture which individually amounts to expenditure of \$5,000 or more and having an expected life of longer than one year.

Capital Projects – The amount budgeted and appropriated for the acquisition, construction, or development of facilities.

Cash Management – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest earnings and return, liquidity and minimal risk with the cash balances.

Charges for Service – User charges for services provided by the District to those specifically benefiting from those services.

Debt – A financial obligation resulting from borrowing money. Debts of the District include bonds and installment contracts.

Deficit – The excess of expenditures or expenses over revenues or income during a single accounting period.

Department/Agency – A major administrative division of the District that indicates overall management responsibility for an operation.

Depreciation – The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Designated Fund Balance – Net financial resources of a government fund that are spendable or available for appropriation, but which have been earmarked by the Board for some specific purpose.

Encumbrance – Commitments related to unperformed contracts for goods and services.

Enterprise Fund – A fund established to account for operations (a) that are financed in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses – Charges incurred, whether paid or unpaid, resulting from the delivery of District services.

Fixed Asset – Assets of a long-term character intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds – Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Fund Types – Funds used to account for the acquisition, use and balances of expendable financial resources and related current liabilities, except for those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Income – A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by the District.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available” to finance expenditures of the current period: “available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

Property Tax – Property taxes are levied on real property according to the property’s assessed valuation and tax rate.

Proprietary Fund Types– The classification used to account for ongoing organizations and activities similar to those often found in the private sector (i.e. enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government’s business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on the determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by those pronouncements.

Reserve Funds – A portion of a fund restricted for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of the District’s Proprietary funds.

Revenues – Funds the government receives as income, including such times as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and investment income.

Salaries and Benefits – The amount budgeted and appropriated for salaries, wages, health and life insurance premiums, pension costs, and other fringe benefits.

Salary Vacancy Factor – Dollar savings recognized from the lag time between position vacancies and actual hiring.

Tax Levy – The total amount raised by general property taxes for operating and debt service payments.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Truth In Taxation Act – Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a tax levy exceeding the property taxes extended for the previous year by more than five percent.

Unreserved Fund Balance – In governmental or private-purpose trust fund, the balance of net financial resources that are spendable or available for appropriation.

ACRONYMS

ACFR – Annual Comprehensive Financial Report

APWA – American Public Works Association

CAFR – Comprehensive Annual Financial Report

CALEA – Commission on Accreditation for Law Enforcement Agencies

CIP - Capital Improvement Plan

COVID-19 – 2019 Novel Coronavirus

C&D – Construction & Development

EAV - Equalized Assessed Valuation

ERF – Environmental Responsibility Fund

FFCRA – Families First Coronavirus Response Act

FOIA – Freedom of Information Act (5 ILCS 140/1)

FPDDC – Forest Preserve District of DuPage County

FICA – Federal Insurance Contributions Act

FTE – Full Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIMS – Green Infrastructure Model & Strategy

GIS – Geographic Information Systems

GO – General Obligation

GPS – Global Positioning Satellite

ICECF – Illinois Clean Energy Community Foundation

IDNR - Illinois Department Natural Resources

IDOT – Illinois Department of Transportation

IEPA – Illinois Environmental Protection

IGA – Intergovernmental Agreement

ILCS – Illinois Compiled Statutes

IT – Information Technology

IMRF – Illinois Municipal Retirement Fund

ISTHA – Illinois State Toll Highway Authority

OMA – Open Meetings Act (5 ILCS 120/1)

ORD - Ordinance

OSLAD – Open Space Land Acquisition and Development

MERIT – Metropolitan Emergency Response and Investigation Team

PO – Purchase Order

PPE - Personal Protective Equipment

PTELL - Property Tax Extension Limitation Law

PY – Prior Year

RFP – Request for Proposal

RFQ – Request for Quote

ROW - Right of Way

RTP - Regional Trails Program

TIF - Tax Increment Financing

USACE - United States Army Corps of
Engineers

USRC - Urban Stream Research Center

WARP - Wetland Aquatic & Riparian
Program