



### **GOVERNMENT FINANCE OFFICERS ASSOCIATION**

# Distinguished Budget Presentation Award

PRESENTED TO

### Forest Preserve District of DuPage County Illinois

For the Fiscal Year Beginning

January 01, 2024

**Executive Director** 

Christopher P. Morrill

Table of Contents	Page
GFOA Budget Award	i
Table of Contents	ii - v
Letter of Transmittal	1
Organization Overview	3
Mission	4
Elected Officials	5
Vision	6
Leadership Team	7
Purpose	9
Org Chart	10
District Profile	11
District Map	13
Strategic Plan Summary	14
Master Plan Summary	15
Budget Overview	16
Budget Message	17
Basis of Budgeting	24
Budget Process	26
Budget Calendar	28
Funds Overview	29
Fund Descriptions	30
Fund Structure	33
Department/Fund Relationship	34
Combined Funds by Category	35
Budget by Fund Type and Category	36
Combined Fund Revenue	37
Combined Fund Expenditures	38
Combined Funds with Beginning and Ending Cash Balances	39
Schedule of Fund Transfers	40
General Fund	41
General Fund Summary	42

General Fund Departments	47
Commissioners & Officers	48
Core Management	52
Human Resources	56
Land Preservation	60
Partnership & Philanthropy	64
Volunteer Services	68
IT	72
Finance	76
Procurement Services	80
General Overhead	84
Natural Resources	87
Grounds Management	91
Planning & Development	95
Engineering	99
Environmental Services	103
Public Safety & Services	107
Ranger Operations	111
Fleet Management	115
Facilities Management	119
Operational Resources	123
Law Enforcement	127
Community Engagement	131
Community Relations	135
Visitor Engagement	139
Danada Equestrian Center	143
Kline Creek Farm	147
Mayslake Peabody Estate	151
Fullersburg Woods	155
St. James Farm	159
Zoological Fund	163
DuPage Wildlife Conservation Center	164
Wetland Aquatic & Riparian Program Fund	170
Wetland Aquatic & Riparian Program	171
Business Enterprise Fund	177

Golf Enterprises	178
Liability Insurance Fund	184
Liability Insurance	185
IMRF & FICA Funds	190
Illinois Municipal Retirement Fund	191
Federal Insurance Contributions Act	196
Audit Fund	201
Audit	202
Debt Service Funds	207
Debt Service Funds Summary	208
2015 Debt Service Series	213
2015A Debt Service Series	215
2022 Debt Service Series	217
2022A Debt Service Series	220
2025 Debt Service	222
Capital Improvement Program (CIP)	225
Capital Improvement Program	226
Capital Project and Initiative Profiles	229
Capital Improvement Funds	251
Capital Improvement	252
Oak Meadows Improvements	257
Fleet Management Building	259
Building Renewal	261
Willowbrook Site Improvements	266
Grounds NR Complex	271
Construction & Development Funds	276
Construction & Development Summary	277
2015 Construction & Development	285
2016 and 2017 Construction & Development	287
2018 Construction & Development	289
2019 Construction & Development	291

2020 Construction & Development	293
2021 Construction & Development	295
2022 Construction & Development	297
2023 Construction & Development	299
2024 Construction & Development	301
Environmental Funds	303
Environmental Responsibility	304
District-Wide Environmental	309
Mallard Lake Landfill	314
Mallard Lake Non-Landfill	319
Greene Valley Landfill	321
Endowment Fund	326
Endowment	327
Appendix A: Strategic Plan	332
Appendix B: Master Plan (2019)	349
Appendix C: Detailed Capital Projects and Initiatives	455
Appendix D: Staffing Table	466
Appendix E: Revenue Forecast	482
Appendix F: Fiscal Policies	501
Appendix G: Original Budget vs. Final Budget	517
Appendix H: Statistical Tables	520
Appendix I: Glossary of Terms and Acronyms	550

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March 1, 2025

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 2025 Annual Budget. The budget is the fiscal plan for District operations, capital investment, and infrastructure improvements for the 2025 fiscal year. This document has been developed in a collaborative effort amongst key members of our staff and is a commitment to responsible financial management while prioritizing our organizational goals. The budget is guided by public policies set by the Board of Commissioners. Additionally, 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 capital improvements that promote and accomplish the District's mission and purpose, in a financially responsible manner.

In 2024, voters overwhelmingly approved a referendum to increase the limiting rate of the District. The tax increase will provide additional funding for the District for the purposes of preserving, restoring and maintaining forests, open spaces and water quality as well as acquiring lands, providing nature education and outdoor opportunities, increasing access and safety and improving recreational amenities such as trails and campgrounds. As residents and patrons turn to nature for recreation, the demand on and usage of District resources is apparent. The proposed 2025 Budget balances these demands against available resources and delivers on the promises we've made to our community.

The 2025 budget continues to build on the District's strength as a leader in the environmental and conservation field. The budget focuses on supporting daily operations and investing in much-needed capital improvements. High prioritization has also been given to the completion of certified projects and initiatives approved in the 2019 Master Plan. Additionally, the proposed Budget continues to support and promote the District's organizational culture. District staff regularly evaluate organizational operations and share resources. The District partners with other Forest Preserve Districts, DuPage County, municipalities, and other units of government to achieve mutual goals that have regional positive impacts, including restoration projects, preservation of open space, stormwater relief, and educational programming.

Master plan projects, capital investment, infrastructure improvements, and strategic initiatives of the FPDDC continues to be a top priority in the FY 2025 budget. These expenditures represent \$53.4 million or 37.0 percent of the total budget. The construction of a new grounds and natural resources management and maintenance campus will be the main catalyst in 2025. Additional support is provided for land acquisition, interior restoration work at Mayslake Peabody Estate, course updates and ecological restoration at Maple Meadows Golf Preserve, habitat restoration projects as well as expansion of green energy and sustainability initiatives.

The proposed 2025 budget promotes the important mission of the District; to preserve, protect and restore the natural resources in DuPage County while providing opportunities for our residents to connect with nature. Thank you for the opportunity to prepare the 2025 fiscal plan and serve the Forest Preserve District of DuPage County.

Respectfully Submitted,

Karie Friling

Executive Director

### ORGANIZATION OVERVIEW





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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## FOREST PRESERVE DISTRICT OF DUPAGE COUNTY LEADERSHIP TEAM



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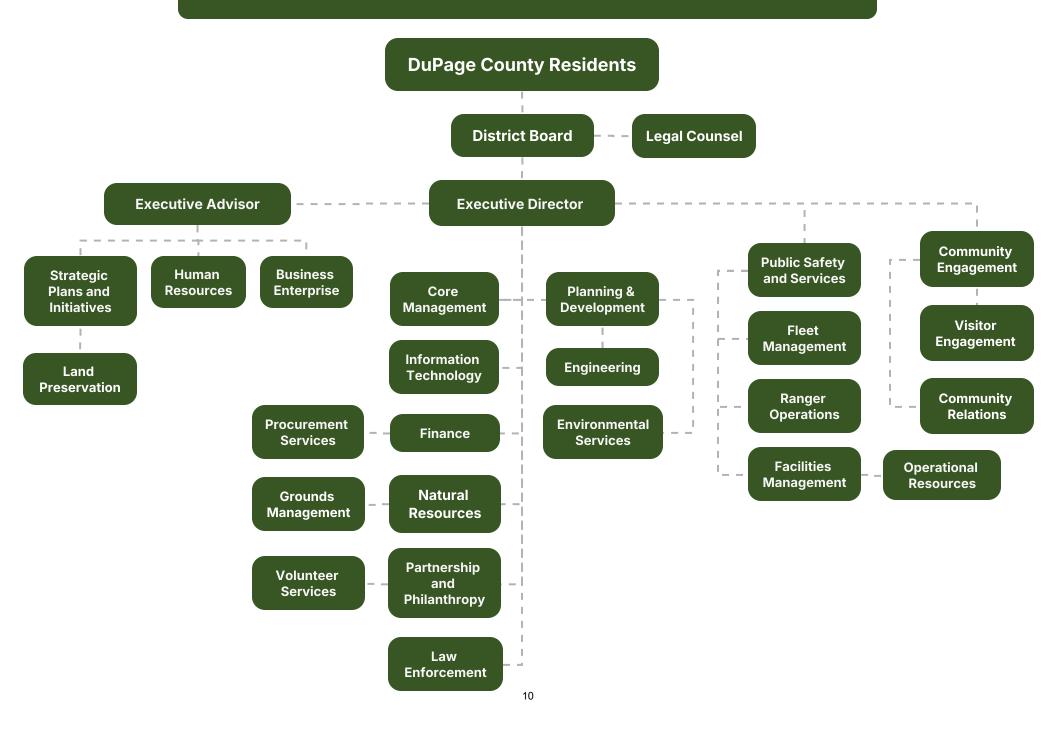
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### **Forest Preserve District of DuPage County**



### 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 937,142 residents (estimated 2024) 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 (\$110,502) in DuPage County exceeds the Illinois average (\$81,702) and the national average (\$78,538), per the United States Census Bureau. The data above 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.



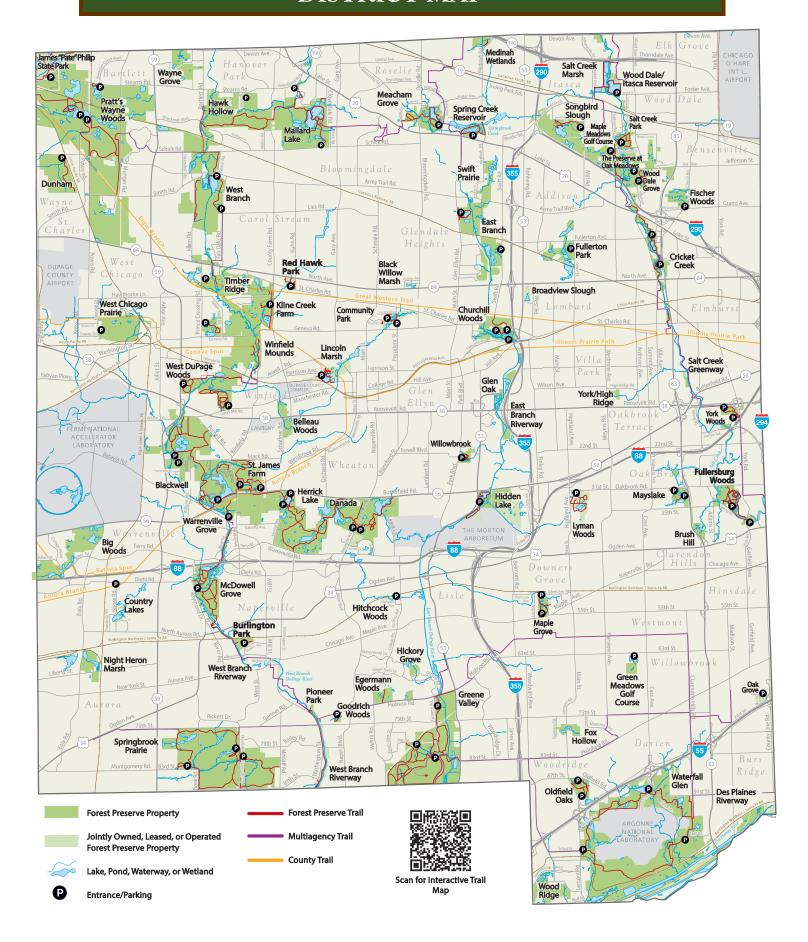
A four-member strategic planning committee comprised of senior staff worked with consultants to develop statistically valid public research based on a series of surveys, research questions, and stakeholder interviews. This allowed the District to develop a vision, mission, principles and organizational 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 specialinterest 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 missionaligned 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 937,142 and 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, 175 miles of trails, 30 lakes, 8 ponds, 47.7 miles of rivers and streams, seven education centers, three golf preserves, and hundreds of recreational programs.

### **DISTRICT MAP**



### 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



### 2025 Budget Message

The Forest Preserve District of DuPage County (FPDDC) is excited to deliver the Fiscal Year 2025 budget to the Residents of DuPage County, Board of Commissioners, and District staff. The budget is 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 those interested in the FPDDC that are not familiar with governmental accounting or finance best practices. The District is committed to producing high quality financial documents and information to keep the residents of DuPage County and those interested in the FPDDC informed. 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 considers the District's strategic plan goals, master plan projects and initiatives, and public engagement and stakeholder feedback. These inputs are analyzed and prioritized to develop the spending plan. The District regularly seeks public engagement through surveys, questionnaires, online feedback portals, public hearings, social media outlets, and public meetings hosted at Preserve sites throughout DuPage County. The public meetings are designed to be collaborative platforms that focus on current and future planning.

The District Board and staff successfully allocated resources to maintain current service levels and expand programming Districtwide in FY 2025. This was made possible by the overwhelming support of a referendum passed by residents to increase the limiting rate of the District tax levy. Each section of the budget details the resources utilized through informational graphics, charts, tables, and narratives that detail the purpose, goals, and operations of the District.

### **District Priorities**

Each fiscal year the District has far more needs than resources available. The District has developed multi-year plans, (strategic plan, 2014 and master plan, 2019) to help navigate and prioritize the choices made each fiscal year. Resources are allocated by aligning priorities with the planning documents and initiatives to fund operations, capital outlay, and infrastructure improvements.

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

The master plan is a five-year plan that was designed to accomplish 32 certified projects that were identified and prioritized in many public meetings and forums. The gatherings included the general public, volunteers, staff, commissioners, and special interest groups. The input and participation shaped the master plan and the future of the District. These work groups identified 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 where funding has been allocated.

### **Budget Summary**

The District utilizes forward looking financial projection models to anticipate operating, capital, infrastructure, and management needs. The District produces an annual financial forecast (included herein as Appendix E) which serves as the base line for strategically budgeting operations and other financial needs. The District's fund balances and

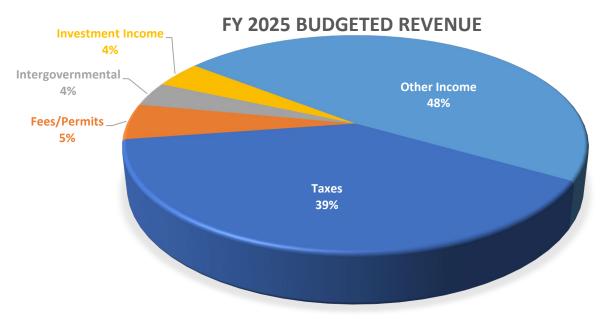
reserves are a critical piece of managing the budget process. Funds on hand provide stability to annual funding sources and serves as the foundation for capital and infrastructure outlays. The District Board has practiced responsible property tax management by minimizing the impact on DuPage County residents' property taxes. The District supplements the budget annually from other funding sources which allows for active tax levy management. This District Board and staff strategically layer in grants, donations, debt service, and available fund balances to complete capital projects and initiatives.

The District completes many projects and improvements through planned uses and funding models. Fiscal year 2024 includes funding for the completion of the Willowbrook Wildlife Center, Danada Atrium, House, and Model Barn, Districtwide Flush Washrooms, and other capital outlays. The District is also slated to complete the Fullersburg York Woods Underpass and Maple Grove Bridge replacement. Preserve patrons will also see restoration and trail improvements Districtwide. These projects and many more are further detailed in the Capital Improvement section of this document.

In the spirit of transparency, the budget includes certain funds, departments, and/or divisions that have no budgeted outlay in FY 2025 but instead inserted for historical purposes. Each section or subsection is noted therein. All funds included in the FY 2025 budget are appropriated, Ord. 24-501, under the District's annual appropriation ordinance which is filed with DuPage County.

#### Revenues

The FPDDC revenue profile is straight forward and reliant on the property tax levy to raise much of the revenue each fiscal year to accomplish the missions and goals of the Board of Commissioners and District staff. The property tax levy typically accounts for two thirds of all revenue. In the FY 2025 budget excluding transfers and bond proceeds, this figure is around three quarters of all revenue. Due to an \$85 million dollar bond issuance in early 2025, the tax levy is accounting for more than one third of total revenues. The District is unable to raise enough revenue to fund the budget through the property tax levy. The District is required by law to comply with the Property Tax Extension Limit Law (PTELL). This law puts provisions in place that limits the annual levy increase each year and imposes limits on levy lines that cannot be exceeded. PTELL is enforced by the County in which the governmental entity resides. The District is also limited in what and how user fees and other operational income can be handled per the Downstate Forest Preserve District Act. Below is a breakdown of District revenues by category.



Roughly 60 percent of District revenue is generated by fees and permits, intergovernmental, interest, 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 usually the most significant revenue in this category with the exception of bond proceeds in 2025. Revenue generated in the operating funds totals \$51.4 mil for FY 2025.

### 35,000,000 30,000,000 25,000,000 15,000,000 5,000,000 General Fund Tax Supported Funds Golf

FY 2025 Operating Revenue

Tax supported funds rely heavily on the collection of property taxes, 97.7 percent of budgeted revenue in those funds. Golf income is driven by fees which account for 99.3 percent of revenue. Golf's major revenue drives in the fees category are greens fees, cart rentals, food, and beverage. Investment earnings are generated from the fund balances in each fund, with the majority being related to the environmental funds. The investment revenue from the environmental funds are utilized to bridge the deficit of operating expenditures and provide funding for capital and infrastructure that exceed revenues raised in each fiscal period. Intergovernmental revenue is comprised of grants from the federal, state, and other like agencies. The District regularly seeks grant funds and partners in projects that require intergovernmental collaboration.

#### **Expenditures**

The 2025 spending plan is \$126.2 million, excluding transfers and contingency funds. The District looks at three major areas for outlay, as displayed below. This simplification of the total budget reflects total outlay in three major priorities for the District to accomplish its mission. Debt service payments are separate from total capital to emphasize the amount the District has budgeted for capital purposes in FY 2025 and total debt represents the amount the District is obligated to repay for previously issued and utilized debt service proceeds. Effectively, the District allocates about forty five percent of its resources to operations and fifty five percent for current or previous capital and infrastructure improvements.

The expenditures budgeted for fiscal year 2025 are presented by fund and department to increase the transparency to the reader. Each fund has a specific purpose and function for the District. Certain funds have specific rules around purpose and use. A description of each fund is provided in the Budget Overview section. Each fund and department section provides a narrative that includes a summary, goals, and performance measures. Below is a breakdown of expenditures by fund and allocation percentage of the total budget. These figures exclude transfers and contingency funds.

Fund	FY 25 Budget	% of FY 25 Budget
General Fund	\$36,337,943	28.68%
Liability Fund	1,664,500	1.31%
FICA & IMRF Funds	4,278,233	3.38%
Audit Fund	64,000	0.05%
Zoological Fund	2,075,153	1.64%
Environmental Funds	3,288,090	2.60%
Golf Funds	7,538,251	5.95%
WARP Fund	2,316,636	1.83%
C&D Funds	9,387,340	7.41%
Debt Service Funds	6,374,598	5.03%
Capital Improvement Fund	2,513,866	1.98%
Building Renewal Fund	2,365,000	1.87%
Willowbrook Wildlife Facility	4,558,216	3.60%
NR Grounds Complex	43,940,000	34.68%

#### 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 operating budget, like many public and private entities. The District performed a comprehensive compensation study for non-represented employees in FY 2023. The compensation study implemented in FY 2023 continues to be evaluated and adjusted as needed to maintain a competitive compensation structure. The FY 2025 budget allocated dollars for step movement in each Department's budget and set aside an additional \$408,000 for compensation plan maintenance to ensure the District stays competitive for human capital in the employment market.

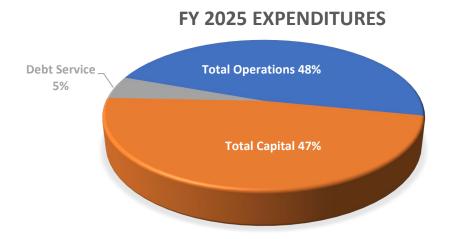
The District participates in the Intergovernmental Public Benefit Cooperative (IPBC) for benefit services. Benefits were increased commensurate with anticipated, historical, participation of the District and the rates provided by the IPBC. Increases in benefits continue to be higher than historical averages because the District now budgets the full cost of each insurance plan for employees.

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 2025 budget saw an increase in expenses as IMRF rates saw a combined total increase of 3.42 percent for pension obligations.

#### Supplies and Services

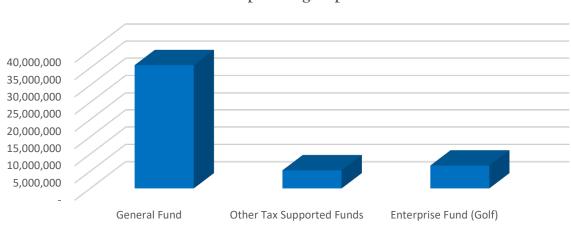
As detailed above, the District like many other entities, are managing inflationary impacts. The FY 2025 budget reflects the continued impacts of ingrained inflation on goods and services. The District departments continue to absorb the increased costs without reducing the level of service for DuPage County residents and preserve users. The District increased the supplies budgets by about 1 percent, which is about 10 percent over two fiscal years. The services budgets also continued to increase, another 1.2 percent, bringing the two-year total to 9.2 percent. That is an additional \$7

million dollars that will be spent in FY 2025 by the District than in FY 2023 actual expenditures to maintain the same programming, preserve amenities, and services. The District's actual revenue, from 2023 actual compared to 2025 budget does see roughly a \$12 million dollar increase due to the recently passed limiting rate tax referendum. The District must evaluate revenue and funding strategies to maintain operational continuity. Staff believes that the cost escalations experienced in the last few fiscal years are here to stay as supply chains and the labor market continue to stay tight. FY 2025 will be an optimal time for staff to evaluate funding models, mission-based services, and the future of the District's financial help to ensure long term sustainability.



### **Operational Funding**

The District's operational funds allocate resources that fund each departments direct activities. The allocation of expenditures to these funds include the General Fund, Other Tax Supported Funds, Golf Enterprise less capital outlay in that fund.



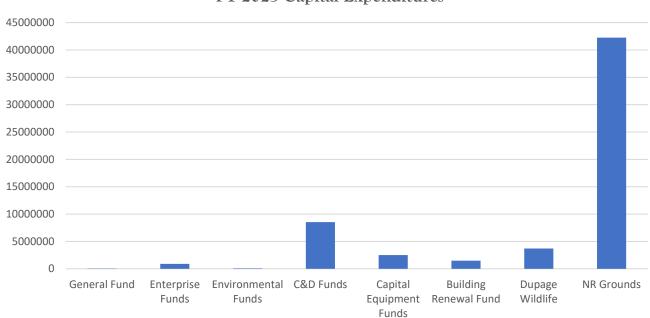
FY 2025 Operating Expenditures

Other Tax Supported Funds include 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 (C&D) Funds, Building Renewal Fund, Willowbrook Wildlife Project Fund, and other capital funds.

The District continued to weigh costs and benefits before moving forward on projects that come in above budgeted amounts or estimates. Many projects that were above cost were moved forward as the inflation in construction projects and capital equipment has been ingrained in the sector for good. Many of these projects were carried forward, along with the funding sources, in the FY 2025 budget process. The Capital Improvement Plan (CIP), section 12, of the budget addresses this in more detail.



FY 2025 Capital Expenditures

C&D funds are levied each fiscal year and expended over the life of the fund, five fiscal years or less. C&D funds also receive grant funds and transfers from other funds to fully fund projects that exceed the levy amount. Each fiscal year a new C&D fund is created and budgeted.

The DuPage Wildlife Conservation Center Fund was created for the construction of the new facility and it will be closed upon completion of the project and final payment. The majority of funding was provided from the 2022 bond proceeds. The remaining funding will be received from donations and grant funds. Estimated completion is Spring 2025.

The Building Renewal Fund is a perpetual fund to take care of the District's infrastructure assets. Items budgeted here include current and future repair, maintenance, and replacement. The intention of the fund is to capture all direct and indirect costs. The seed revenue is sustaining the fund now with a small annual contribution from C&D. Once a larger, sustainable revenue source is dedicated more expenditures will be moved from the General Fund to the Building Renewal Fund.

### **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 four fiscal years which has saved the taxpayers of DuPage County over \$8.3 million dollars. 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 Extention
2021	\$22,549,250	\$716,225	\$21,833,025
2022	\$24,447,961	\$4,084,292	\$20,363,669
2023	\$18,820,993	\$402,767	\$18,418,226
2024	\$16,863,756	\$3,163,979	\$13,699,777

The District actively manages debt to ensure it complies with all statutory requirements and utilizes this funding mechanism to complete major projects and initiatives Districtwide 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 2025). This is the highest rating achievable by any organization, public or private, for creditworthiness.

The District has three open debt issues: Series 2022, 2022A and 2025 in fiscal year 2025. The 2022A series will be retired with the debt service payments due on November 1, 2025, and the 2022 series will be retired with the final interest and principal payments scheduled for November 1, 2031. The 2025 bonds will be on the rolls until 2033. As these issuances fall off the tax rolls the District will explore utilizing debt moving forward as it serves a critical role in accomplishing large dollar, capital needs and provide a funding source that is reliable and predictable. The appropriate utilization of debt and abatements has played a significant factor of the District keeping the extended tax levy flat for the property owners in DuPage County.

### <u>Acknowledgements</u>

The Board of Commissioners and District staff pride themselves on the open spaces, facilities, programming, and services provided to the residents and businesses of DuPage County and forest preserve enthusiasts. This would not be possible without a plan to fund operations, projects, and initiatives year in and year out. The annual budget process serves as the framework to allocate resources so that the Forest Preserve District can meet the needs of DuPage County. The energy, talent, and time committed from the Board and staff to develop the fiscal year 2025 budget is remarkable and a testament of their devotion to the mission, purpose, and vision of the District.

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 Director, Department Heads, and Finance Department, without your dedication this would not be possible.

Thank you,

Brian Kuszewski

Interim 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 costreimbursement 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, <a href="https://www.dupageforest.org">www.dupageforest.org</a>.

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 2025 Budget Calendar

Date	Milestone	Action
Friday, June 7, 2024	FY 2025 Budget Formatting and Instructions	Finance distributes instructions and meets with senior staff
Friday June 28, 2024	Department Summaries, Goals and Performance Measures	Review, update, and return to Finance department
Friday, June 28, 2024	FY 2025 Budget Initialized	Finance opens budget portal
Friday, July 5, 2024	FY 2025 Fee and Fine Recommendations	Recommendations due to Finance
Friday, July 12, 2024	FY 2025 Contract Renewals and RFP/Bid Calendar	Provide contract renewals to Finance
Friday, July 19, 2024	FY 2025 Capital Improvement Plan and 5 year plan	Capital requests due to Finance
Tuesday, July 23, 2024	FY 2025 Six Month Financial Review	Staff provides financial update
Friday July 26, 2024	FY 2025 Staffing Table(s)	Provide confirmed staffing recommendation to Finance
Friday, August 2, 2024	Wage and Benefit Discussion	Finance reviews with EDO and HR
Friday, August 2, 2024	Capital Expenditure Discussion	Finance reviews with EDO
Friday, August 9, 2024	Revenue Estimates	Staff and Finance provides analysis
Friday, August 16, 2024	Salary and Benefits Entered	Finance provides to departments
Friday, August 16, 2024	Preliminary FY 2025 Budget and Est Actual FY 2024	Data entered by department staff
Week of August 19 - 23, 2024	Budget Review and Discussion	Department directors discuss budget with Finance and EDO
Tuesday, September 3, 2024	Budget Guidelines Communication	Memo From Board President
Friday, September 6, 2024	Final Draft Budget Entries	Departments make changes in budget portal
Between November 6-12, 2024	Notice of Public Hearing - Truth in Taxation (Tax Levy)	Published in Daily Herald (Black Box)
Monday, November 11, 2024	Detail Draft Budget Distributed to District Board	Draft budget in line item format distributed to Board
Tuesday, November 12, 2024	Proposed Tax Levy	Informational - District tax levy presentation
Tuesday, November 19, 2024	Public Hearing - Truth in Taxation (Tax Levy)	Required prior to adopting levy, increase >105% of prior year
Tuesday, November 19, 2024	Adoption of Tax Levy	Tax levy to be adopted between first Monday in October and December
Week of November 18-22, 2024	Draft Budget Review Meetings	Finance conducts budget meetings
Tuesday, December 3, 2024	Appropriation Ord. Public Inspection	Appropriation on file with DuPage County Clerks Office for Public Inspection
Tuesday, December 3, 2024	Draft Budget Available to Public	Budget available for public inspection
Wednesday, December 4, 2024	Notice of Public Hearing - Appropriation Ord.	Published in Daily Herald
Tuesday, December 10, 2024	Budget Presentation	Informational - District budget presentation
Tuesday, December 17, 2024	Public Hearing for Appropriation Ordinance/Budget	Conduct public hearing
Tuesday, December 17, 2024	Adoption Appropriation Ordinance/Budget	Board action
Tuesday, December 17, 2024	Adoption Capital Equipment/Vehicles	Board action
Tuesday, December 17, 2024	Adoption Certificate of Revenues	Board action
Wednesday, December 18, 2024	File Truth in Taxation	Must be filed with County Clerk before last Tuesday in December (12/24/24)
Wednesday, December 18, 2024	File Tax Levy	Must be filed with County Clerk before last Tuesday in December (12/24/24)
Wednesday, December 18, 2024	File Appropriation Ordinance	Must be filed with County Clerk within 30 days of adoption (1/2/25)
Wednesday, December 18, 2024	File Certificate of Estimated Revenues	Must be filed with County Clerk within 30 days of adoption (1/2/25)

### FUNDS OVERVIEW



### **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 (IMRF) (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 (FICA) (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, also referred to as the Willowbrook Wildlife Center, 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 Districtwide Environmental Fund annually (agreed judgment, Ordinances #83-1451 and #94-238).

Districtwide 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.

Mallard Lake Landfill Expense 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).

Greene Valley Landfill Expense 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.

**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

Capital Improvements, 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 stormwater 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

Grounds & Natural Resources Management Maintenance Campus (550) - To account for the construction of a 122,000 square-foot facility which will accommodate an equipment and maintenance garage, administrative space, as well as a separate greenhouse a seed processing facility.

#### **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

		Type	Governmental		Proprietary	Fiduciary			
Fund	Description	Major	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			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				
224	Construction and Development 2023				X				
225	Construction and Development 2024				X				
283	Construction and Development 2015				X				
293	Construction and Development 2016/17				X				
322	Bond Series 2022	X				X			
323	Bond Series 2025	X							
324	Bond Series 2024	X				X			
350	Bond Series 2015 Refunding	X				X			
375	Bond Series 2015A	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				
550	Grounds & Natural Resources Management Maintenance Campus	X			X				

#### DEPARTMENT/FUND RELATIONSHIP

									FUN						
		010	020	030	035	040	050	070-086		140-150 Land		156	215-293	300-399	500-550
Dept	Description	Gen	Liab	IMRF	FICA	Audit	Zoo	Landfill	Golf	Aq	Endwmnt	WARP	C&D	Debt Svc	Capital
A00	Commissioners & Officers	X			X										
B00	Core Management	X		X	X						X				
C00	Finance	X		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 Services	X		X	X										
F00	Land Preservation	X		X	X					X				X	
FLD	Field Operations Administation	X		X	X										
G00	Site 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										
100	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										
LOO	Kline Creek Farm	X		X	X										
M00	Purchasing Services	X		X	X										
MAY	Mayslake	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 Engaagement Services	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										
ROO	Fullersburg Nature Center	X		X	X										
RMD	Resource Mgmt & Dev	X		X	X										
SJF	St. James Farm	X		X	X										
U00	Law Enforcement	X		X	X										
Z00	Zoological	/\/		X	X		X								
200	Loological			Λ	Λ		Λ								

#### Combined Funds by Category\*

Revenues	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
Property Taxes	\$51,790,306	\$51,610,465	\$51,279,027	\$51,279,027	\$68,351,256
Other Taxes	4,978,982	4,149,661	2,981,601	3,159,116	2,878,249
Fees/Permits	7,701,249	8,972,073	9,173,130	9,432,423	9,644,648
Intergovernmental	1,348,033	984,796	4,274,058	3,648,993	6,552,619
Investment Income	(23,808,117)	11,927,144	7,519,000	7,697,271	7,164,750
Debt Service Proceeds	40,392,235	,	,		85,000,000
Other Income	2,029,128	1,820,647	7,814,377	10,281,408	1,541,815
Transfers In	25,367,937	52,295,862	39,104,954	25,693,052	79,790,512
Total	\$109,799,752	\$131,760,649	\$122,146,147	\$111,191,290	\$260,923,849

Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
Personnel Services	\$30,447,420	\$32,671,759	\$37,298,196	\$34,871,472	\$38,650,608
Supplies	4,153,332	4,493,171	5,140,703	5,076,026	5,411,341
Operational Services	9,377,019	10,087,822	13,407,995	11,172,141	16,235,407
Capital - Land/Structures	1,941,062	1,580,693	3,684,645	13,768,537	3,372,645
Capital - Equipment	793,239	1,298,011	2,674,304	2,007,598	2,218,435
Capital - Recreation	8,658,648	16,261,490	42,346,320	30,525,768	53,993,197
Capital - Conservation/Mgmt	83,374	101,971	209,555	43,985	550,000
Capital - Landfill	30,479	85,765	3,118,000	5,040,367	70,000
Contingency		,	500,000		500,000
Debt Service	23,978,812	24,240,960	27,582,504	27,582,267	5,700,193
Transfers Out	25,367,937	52,295,862	39,104,954	25,693,052	79,790,512
Total	\$104,831,321	\$143,117,504	\$175,067,176	\$155,781,212	\$206,492,338

<sup>\*</sup>All rounding in each category to the nearest dollar including totals.

Budget by Fund Type and Category

		Special Revenue		Capital Projects	
Revenues	General Fund	Funds	Enterprise Funds	Funds	Debt Service Funds
Property Taxes	\$27,300,000	\$10,950,000		\$11,280,263	\$18,820,993
Other Taxes	2,126,732	131,765		619,752	
Fees/Permits	1,377,648	22,000	8,245,000		,
Intergovernmental	303,219	1,866,900		4,382,500	
Investment Income	120,000	6,554,750	50,000	390,000	50,000
Debt Service Proceeds					85,000,000
Other Income	523,815	510,000	8,000	500,000	,
Transfers In	7,048,954	13,584,688		59,156,870	
Total	\$38,800,368	\$33,620,103	\$8,303,000	\$76,329,385	\$103,870,993

		Special Revenue		Capital Projects	
Expenditures	General Fund	Funds	Enterprise Funds	Funds	Debt Service Funds
Personnel Services	\$27,254,886	\$6,790,658	\$3,876,694	\$728,370	,
Supplies	3,380,825	334,450	1,683,456	12,610	
Operational Services	5,151,037	6,356,504	1,085,766	3,542,100	100,000
Capital - Land/Structures	20,000	70,000	595,000	2,112,645	575,000
Capital - Equipment	30,600	65,000	297,335	1,825,500	,
Capital - Recreation				53,993,197	,
Capital - Conservation/Mgmt				550,000	,
Capital - Landfill		70,000			
Contingency	500,000				
Debt Service	595				5,699,598
Transfers Out	11,358	2,691,330		22,100,324	54,987,500
Total	\$36,349,301	\$16,377,942	\$7,538,251	\$84,864,746	\$61,362,098

Revenue by Fund

		2022	2023	2024	2024 Est	2025
	Description	Actual	Actual	Budget	Actual	Budget
	ral Fund					
010	General	\$32,679,701	\$34,506,296	\$36,925,034	\$33,399,979	\$38,800,36
Specia	al Revenue Funds					
020	Liability	143,643	1,438,059	1,529,017	930,687	3,400,000
030	IMRF	2,331,557	2,425,797	2,254,580	2,254,580	2,890,000
035	Social Security	1,465,897	1,234,153	1,417,863	1,417,863	2,236,000
040	Audit	84,474	6,132	1,500	1,500	12,608
050	Zoological	1,687,165	1,471,146	1,528,307	3,038,411	2,816,265
070	Environmental Responsibility	79,617	2,348,335	75,000	75,000	75,000
075	District-Wide Environmental	(2,886,710)	2,959,159	2,150,000	2,266,976	15,373,330
080	Mallard Lake - Landfill	(8,880,457)	3,727,672	2,500,000	2,500,000	2,500,000
081	Mallard Lake - Non-Landfill	93,185	45,805	15,000	15,000	15,000
085	Greene Valley - Landfill	(6,942,172)	3,316,310	2,250,000	2,250,000	2,000,000
142	Land Acquisition 2008	12,230	-	-	-	
145	Land Acquisition 1987	89,418	-	-	-	
147	Land Acquisition 1997		-		-	-
152	Endowment	1,498,249	757,205	400,000	530,000	400,000
156	WARP	1,057,538	639,982	335,000	485,000	1,901,900
	Total Special Revenue Funds	-\$10,166,366	\$20,369,755	\$14,456,267	\$15,765,017	\$33,620,103
Enter	prise Funds					
131	Golf Enterprises	\$6,905,584	\$7,781,327	\$7,750,900	\$8,145,462	\$8,303,000
191	Con Enterprises	ψ0,703,301	ψ1,101,321	ψ1,130,200	ψ0,115,102	ψ0,303,000
Capit	al Projects Funds					
215	C&D 2018	73,051	1,834,656	824,810	-	-
220	C&D 2019	1,433,467	683,881	-	-	-
221	C&D 2020	234,787	190,735	-	-	-
222	C&D 2021	4,422,072	5,650,655	2,900,000	-	1,630,516
223	C&D 2022	•	8,747,844	5,117,353	750,000	-
224	C&D 2023	•	-	12,279,574	21,479,017	14,408,854
225	C&D 2024	•	-	,	•	12,860,015
273	C&D 2014	62,259	-		-	-
283	C&D 2015	2,565	-		-	
293	C&D 2016/2017	481,334	-		-	-
500	Capital Improvements/Repairs	1,422,238	2,320,369	3,787,136	6,362,530	190,000
510	Oak Meadows Project	256,328	-		-	-
520	Fleet Management Building		-	-	-	-
530	Building Renewal	860,585	623,834	450,000	450,000	450,000
540	Willowbrook Wildlife Facility	2,802,000	22,054,129	18,581,579	5,328,000	2,850,000
550	Grounds & NR Complex	•	-	-	-	43,940,000
	Total Capital Project Funds	\$12,050,686	\$42,106,103	\$43,940,452	\$34,369,547	\$76,329,385
Deht	Service Funds					
322	Bond Series 2022	42,354,168	2,912,163	4,787,625	4,787,625	4,173,875
323	Bond Series 2025	12,55 1,100	2,712,103	1,101,023	1,101,023	98,703,819
350	Bond Series 2025  Bond Series 2015 Refunding	7,917,490	12,330,011	-	1,758	70,103,017
375	Bond Series 2015 Retunding  Bond Series 2015A	5,926,501	5,982,858	13,096,875	13,096,875	•
397	Bond Series 2022A Refunding	12,233,638	5,772,133	1,188,994	1,625,027	993,299
<i>,,</i> (	Total Debt Service Funds	\$68,431,797	\$26,997,166	\$19,073,494	\$19,511,285	\$103,870,993
m . 1						
1 otal	FPDDC	\$109,901,402	\$131,760,648	\$122,146,146	\$111,191,290	\$260,923,849

Expenditures by Fund

Expenditures by Fund		2022	2024	2024 E	2025
Fund Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
General Fund	*** :	400 175	006.005.55	000 000	40.00.
010 General	\$32,099,762	\$33,453,601	\$36,285,534	\$33,065,134	\$36,349,301
Special Revenue Funds					
020 Liability	1,349,190	1,230,308	1,529,017	1,120,500	3,162,830
030 IMRF	2,348,171	1,827,041	2,061,824	2,528,352	2,380,760
035 Social Security	1,428,894	1,555,730	1,831,312	1,742,453	1,897,473
040 Audit	36,835	36,140	69,000	37,200	64,000
050 Zoological (Willowbrook Wildlife)	1,491,280	1,657,028	2,118,231	1,957,299	2,843,153
070 Environmental Responsibility			135,000	2,423,334	75,000
075 District-Wide Environmental	9,356,781	20,927,319	30,291,316	25,564,959	2,398,290
080 Mallard Lake - Landfill	1,112,508	2,167,458	417,200	366,200	502,500
081 Mallard Lake - Non-Landfill			,		
085 Greene Valley - Landfill	1,236,559	2,141,463	435,000	307,400	387,300
142 Land Acquisition 2008			,	,	
145 Land Acquisition 1987	365,373	-	-	-	-
147 Land Acquisition 1997	1,098,122	-	-	-	-
152 Endowment	350,000	350,000	350,000	350,000	350,000
156 WARP	730,227	716,810	920,782	882,363	2,316,636
Total Special Revenue Funds	\$20,903,940	\$32,609,297	\$40,158,682	\$37,280,060	\$16,377,942
Enterprise Funds	******	******	********	** ***	*=
131 Golf Enterprises	\$6,006,885	\$5,202,409	\$8,038,161	\$7,182,565	\$7,538,251
Capital Projects Funds					
215 C&D 2018	611,088	682,913	824,810	1,618,814	
220 C&D 2019	731,889	1,148,580	554,705	2,411,610	
221 C&D 2020	1,327,621	870,492	2,098,719	698,850	2,093,492
222 C&D 2021	3,921,954	4,804,224	2,900,000	1,027,062	1,950,000
223 C&D 2022	3,721,731	1,375,456	5,964,903	5,814,346	679,375
224 C&D 2023		1,515,150	12,279,574	21,479,017	14,408,854
225 C&D 2024			12,217,511	21,117,011	12,355,943
273 C&D 2014					12,555,715
283 C&D 2015	569,088				
293 C&D 2016/2017	1,618,679				
500 Capital Improvements/Repairs	1,760,209	1,412,191	3,857,790	2,378,319	2,513,866
510 Oak Meadows Project	256,328	1, 112,171	3,031,170	2,570,517	2,515,000
520 Fleet Management Building	389,778				
530 Building Renewal	465,199	1,372,992	2,159,500	627,000	2,365,000
540 Willowbrook Wildlife Facility	2,801,753	8,935,419	18,581,579	14,169,256	4,558,216
550 NR Grounds Complex	2,001,199	0,733,117	10,501,577	11,102,230	43,940,000
Total Capital Project Funds	\$14,453,587	\$20,602,267	\$49,221,580	\$50,224,274	\$84,864,746
Total Capital Floject Funds	Ψ1 1, 199,901	Ψ20,002,201	Ψ17,221,300	Ψ30,221,211	ψο 1,00 1,7 10
Debt Service Funds					
322 Bond Series 2022	6,498,974	28,504,413	18,393,440	4,673,724	4,243,000
323 Bond Series 2025	, · · · · · · ·	, ,,,	, ,	, , , <del>, .</del>	56,162,500
350 Bond Series 2015 Refunding	11,288,055	7,767,361	7,944,106	8,329,783	, ,-
375 Bond Series 2015A	5,972,250	5,970,000	13,413,750	13,413,750	-
397 Bond Series 2022A Refunding	9,071,364	9,008,154	1,611,923	1,611,923	956,598
Total Debt Service Funds	\$32,830,643	\$51,249,928	\$41,363,219	\$28,029,180	\$61,362,098
Total FPDDC	\$106,294,818	\$143,117,502	\$175,067,176	\$155,781,213	\$206,492,338
			· · ·		

Fund Balance by Fund

Fund	Description	Est Beginning Fund Bal 2025	2025 Revenues	2025 Expenditures	Est Ending Fund Bal 2025
Genera	al Fund				
010	General	\$5,645,919	\$38,800,368	\$36,349,301	\$8,096,986
Special	Revenue Funds				
020	Liability	,	3,400,000	3,162,830	237,170
030	IMRF	1,550,074	2,890,000	2,380,760	2,059,314
035	Social Security	834,605	2,236,000	1,897,473	1,173,132
040	Audit	24,010	39,990	64,000	-,,
050	Zoological	549,159	2,816,265	2,843,153	522,271
070	Environmental Responsibility	2,000,001	75,000	75,000	2,000,001
075	District-Wide Environmental	6,333,984	15,373,330	2,398,290	19,309,024
080	Mallard Lake - Landfill	82,163,759	2,500,000	502,500	84,161,259
081	Mallard Lake - Non-Landfill	632,482	15,000	,	647,482
085	Greene Valley - Landfill	67,303,644	2,000,000	387,300	68,916,344
142	Land Acquisition 2008	-	, ,		, , ,
145	Land Acquisition 1987	-	-		
147	Land Acquisition 1997		-		-
152	Endowment	3,463,716	400,000	350,000	3,513,716
156	WARP	2,010,873	1,901,900	2,316,636	1,596,137
	Total Special Revenue Funds	\$166,866,307	\$33,647,485	\$16,377,942	\$184,135,850
T-	. 7. 1				
	orise Funds	¢5.160.124	<b>#0.202.000</b>	<b>AT 520 251</b>	¢5 024 056
131	Golf Enterprises	\$7,160,124	\$8,303,000	\$7,538,251	\$7,924,873
Capita	l Projects Funds				
215	C&D 2018	-	,		
220	C&D 2019	1,266,058			1,266,058
221	C&D 2020	327,285	1,766,207	2,093,492	, ,
222	C&D 2021	405,116	1,630,516	1,950,000	85,632
223	C&D 2022	120,000	559,375	679,375	
224	C&D 2023	-	14,408,854	14,408,854	
225	C&D 2024	-	12,860,015	12,355,943	504,072
273	C&D 2014	-	,	-	
283	C&D 2015	-	-	,	-
293	C&D 2016/2017	-	,	-	,
500	Capital Improvements	-	2,513,862	2,513,866	,
510	Oak Meadows Project	-			
520	Fleet Management Building				-
530	Building Renewal	3,838,844	450,000	2,365,000	1,923,844
540	Willowbrook Wildlife Facility		2,850,000	4,558,216	-
550	NR Grounds Complex	-	43,940,000	43,940,000	-
	Total Capital Project Funds	\$5,957,307	\$80,978,829	\$84,864,746	\$3,779,606
Doba S	amica Funda				
	ervice Funds	10 (00 544	A 172 07E	4 2 4 2 0 0 0	10 627 410
322	Bond Series 2022	10,696,544	4,173,875	4,243,000	10,627,419
323	Bond Series 2025	,	98,703,819	56,162,500	42,541,319
350	Bond Series 2015 Refunding	021 220	•	-	021 220
375 397	Bond Series 2015A  Pand Series 2022A Refunding	831,329	002 200	056 500	831,329
J9 [	Bond Series 2022A Refunding Total Debt Service Funds	13,300 \$11,541,173	993,299 \$103,870,993	956,598 \$61,362,098	50,001 \$54,050,068
	Total Debt Service Fullds	φ11,341,173	φ103,010,993	ψ01,302,098	φ <b>υ<del>1</del>,υυυ,υο</b> δ
Total I	Forest Preserve District of DuPage County	\$197,170,830	\$265,600,675	\$206,492,338	\$257,987,383

FY 2025 Transfers

Fund	Description	General 10	District- Wide Env 75	C & D Funds* 215-225	Building Renewal 530	NR Grounds Complex 550	Total Transfers Out	
Special	Revenue Funds						_	
20	Liability		1,498,330				1,498,330	
40	Audit	11,358					11,358	
50	Zoological	768,000					768,000	
70	Environmental Responsibility		75,000				75,000	
152	Endowment	350,000					350,000	
Capita	l Project Funds							
221	C&D 2020			765,461			765,461	
224	C&D 2023		12,000,000				12,000,000	
225	C&D 2024	5,930,954		3,153,909	250,000		9,334,863	
Debt S	Debt Service Funds							
323	Bond Series 2025			12,000,000		42,987,500	54,987,500	
Total 7	Transfers In	\$7,060,312	\$13,573,330	\$15,919,370	\$250,000	\$42,987,500	\$79,790,512	

\*FY 2025 C&D Transfers Out Detail

		C & D 2021	C & D 2023	Total Transfer
Fund	Description	222	224	Out
Capita	l Project Funds			
221	C&D 2020	765,461		765,461
225	C&D 2024	865,055	2,288,854	3,153,909
Debt 8	Service Funds			
323	Bond Series 2025		12,000,000	12,000,000
Total '	Transfers In	\$1,630,516	\$14,288,854	\$15,919,370

# GENERAL FUND



# 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 roughly 28 percent of the total budget, but accounts for nearly 59 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 programing 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 \$27.3 million budgeted in FY 2025 accounting for 86 percent of the total General Fund revenue, excluding transfers. The remaining 14 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 2025 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 over the last few years that are anticipated to carry over into 2025 and potentially 2026.

FY 2025 General Fund Summary by Category

Revenues	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
Property Taxes	\$22,936,949	\$24,031,356	\$25,127,804	\$25,132,165	\$27,300,000
Other Taxes	3,595,349	3,056,062	2,199,738	2,363,035	2,126,732
Fees/Permits	1,288,584	1,355,862	1,457,730	1,334,737	1,377,648
Intergovernmental	260,778	269,788	1,144,058	664,533	303,219
Investment Income	(6,634,967)	(863,464)	150,000	150,000	120,000
Other Income	908,735	971,546	545,363	3,387,509	523,815
Transfers In	10,324,272	5,685,146	6,300,341	368,000	7,048,954
Total	\$32,679,701	\$34,506,296	\$36,925,034	\$33,399,979	\$38,800,368

Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
Personnel Services	\$21,461,789	\$23,693,592	\$26,451,065	\$24,916,979	\$27,254,886
Supplies	2,706,026	2,815,654	3,220,260	3,154,903	3,380,825
Operational Services	4,314,094	4,408,468	5,985,245	4,920,621	5,151,037
Capital -					
Land/Structures	16,744	15,589	25,000	17,430	20,000
Capital - Equipment	57,920	85,400	53,964	54,607	30,600
Capital - Recreation	-	-	50,000		-
Contingency	-	-	500,000	-	500,000
Debt Service	-	831	•	594	595
Transfers Out	3,543,189	2,434,067	-	-	11,358
Total	\$32,099,762	\$33,453,601	\$36,285,534	\$33,065,134	\$36,349,301

FY 2025 General Fund Budget Summary by Department

#### Revenues

Fund	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
010	General	\$32,679,701	\$34,506,296	\$36,925,034	\$33,399,979	\$38,800,368

Expenditures by Department/Division

Dept Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
A00	Commissioners and Officers	\$537,588	\$515,095	\$525,148	\$534,510	\$525,347
B00	Core Management	1,144,384	976,932	935,891	925,942	990,102
C00	Finance	790,205	825,838	1,065,399	891,269	1,083,477
D00	Natural Resources	3,130,854	3,297,094	4,540,652	3,427,959	3,723,713
D11	Grounds Management	3,944,706	4,060,347	4,463,806	4,283,127	4,564,373
E00	Human Resources	673,253	611,288	1,710,749	965,040	1,757,630
ED1	Community Engagement	296,859	440,435	503,529	524,033	550,326
F00	Land Preservation	370,660	344,973	348,055	341,512	351,481
FLD	Operational Resources	328,412	390,474	440,630	451,090	459,540
G00	Ranger Operations	2,140,253	2,573,986	2,547,683	2,560,819	2,746,236
H00	Danada Equestrian Center	518,411	562,454	699,089	588,507	625,594
IOO	Environmental Services	510,535	622,208	972,298	751,846	907,946
J00	Facilities Management	2,468,981	2,875,534	3,071,510	3,025,685	3,058,071
J01	Fleet Management	2,438,307	2,520,413	2,535,581	2,469,446	2,610,923
K00	General Overhead	3,976,761	2,851,021	1,218,431	662,231	1,139,958
LOO	Kline Creek Farm	711,434	807,785	792,300	795,684	809,904
LEG	Partnership & Philanthropy	13,689	325,476	344,036	332,117	348,812
M00	Procurement Services	213,405	229,502	404,281	213,800	416,809
MAY	Mayslake Peabody Estate	339,717	402,190	434,184	411,832	438,779
N00	Community Relations	527,938	506,280	600,486	875,366	619,398
N01	Visitor Engagement Services	695,285	667,174	729,390	692,700	728,980
N02	Volunteer Services	252,588	179,584	269,089	197,839	256,782
PSS	Public Safety & Services	72,773	183,937	323,968	268,982	326,439
Q00	Information Technology	1,550,756	1,806,862	1,913,930	1,911,470	2,127,510
R00	Fullersburg Woods Campus	303,347	448,315	498,293	432,736	471,650
RMD	Planning & Development	246,778	266,836	266,117	266,942	306,684
SJF	St. James Farm	546,903	621,572	559,751	567,380	602,796
U00	Law Enforcement	3,354,980	3,540,006	3,571,259	3,695,271	3,800,041
	Total	\$32,099,762	\$33,453,611	\$36,285,535	\$33,065,135	\$36,349,301

# FY2025 General Fund Detail Revenue Budget

#### General Fund 010

Account		2022	2023	2024	2024 Est	2025
Number	Taxes	Actual	Actual	Budget	Actual	Budget
1100	Current Levy	\$22,916,138	\$24,023,988	\$25,127,804	\$25,127,804	\$27,300,000
1110	Prior Levies	20,811	7,368		4,361	
1200	Personal Property Replacement Tax	3,595,349	3,056,062	2,199,738	2,363,035	2,126,732
	Taxes Total	\$26,532,299	\$27,087,418	\$27,327,542	\$27,495,200	\$29,426,732

Account Number	Fees & Permits	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget
2100	Picnic	\$87,785	\$80,860	\$95,000	\$84,700	\$85,000
2110	Camping	82,820	90,210	85,000	84,932	85,000
2120	Special Use	45,535	94,070	49,145	44,807	45,345
2130	Archery Permit	24,340	25,600	27,000	28,386	27,000
2151	Model Aircraft	5,908	5,904	5,500	5,490	5,500
2160	Other/Add-ons (Tents, Grills, etc.)	2,480	3,955	4,150	4,790	4,350
2500	Boat (Annual & Daily)	40,185	38,120	37,000	37,840	38,000
2510	Replacement/Amended Permits (Any Type)	1,010	1,092	1,000	1,082	1,000
2710	Dog (Annual & Daily)	381,895	362,024	410,000	367,379	370,000
2715	Tubing/Snow Shoes Rental	25,205	10,580	21,000	11,290	12,250
2720	Firewood	8,491	8,981	8,500	7,959	8,500
2725	Other Fees	2,520	210	200	80	100
2735	Summer Camp	132,863	141,115	158,770	149,495	163,565
2740	Educational Programs	40,776	52,799	56,600	56,235	53,290
2745	Equestrian Program	38,289	35,735	42,988	42,000	47,588
2755	Hayrides	22,116	15,335	11,925	11,925	11,925
2765	Participation Fees	44,328	42,889	48,025	41,449	46,880
2841	Facilities Rental	33,020	47,040	74,950	57,350	58,450
2849	Other	142,441	180,487	195,867	190,069	193,905
2850	Cash Over & Short	(532)	(818)	-	(1,000)	
2855	Boat Rentals	127,065	119,629	125,000	108,479	120,000
2862	Equipment Rental Fees	45	45			
2872	Books & Brochures Sales	-	-	110	-	
	Fees & Permits Total	\$1,288,584	\$1,355,862	\$1,457,730	\$1,334,737	\$1,377,648

Account		2022	2023	2024	2024 Est	2025
Number	Intergovernmental	Actual	Actual	Budget	Actual	Budget
3310	State	\$57,003	\$85,963	\$176,017	\$4,319	\$151,017
3320	Local	199,398	165,393	113,694	113,783	66,948
3330	Federal		,	821,260	519,293	73,362
3200	Law Enforcement Reimbursements	3,736	,	33,087	,	11,892
3400	Other	642	18,432	•	27,138	
	Intergovernmental Revenues Total	\$260,778	\$269,788	\$1,144,058	\$664,533	\$303,219

Account		2022	2023	2024	2024 Est	2025
Number	Other Income	Actual	Actual	Budget	Actual	Budget
4100	Cropland Conversions	\$56,925	\$55,425	\$68,925	\$68,925	\$68,475
4200	Easement Fees & Defaults	261,392	35,375	50,000	400,000	50,000
4300	Court Fines	39,205	55,215	40,000	75,387	50,000
4400	Investment Income	(6,634,967)	(863,464)	150,000	150,000	120,000
4505	Landfill Gas Royalties	95,960	67,301	60,000	50,000	60,000
4531	Guard Residence Maintenance Fees	36,120	34,938	36,120	25,585	36,120
4600	Interfund Transfers In - Services Provided			18,000		
4850	Private Sector Support				9,999	
4900	Other Nontaxable	299,425	338,345	205,395	225,461	200,400
4920	Donations	119,708	384,947	66,923	2,532,152	58,820
	Other Income Total	(\$5,726,232)	\$108,082	\$695,363	\$3,537,509	\$643,815

Account		2022	2023	2024	2024 Est	2025
Number	Transfers	Actual	Actual	Budget	Actual	Budget
6400	Transfers	\$10,324,272	\$5,685,146	\$6,300,341	\$368,000	\$7,048,954
	Transfers Total	\$10,324,272	\$5,685,146	\$6,300,341	\$368,000	\$7,048,954
	Total General Fund Revenue	\$32,679,701	\$34,506,296	\$36,925,034	\$33,399,979	\$38,800,368

# GENERAL FUND DEPARTMENTS



# 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 the District's goals and objectives.

In 2024, the Commission continued funding and implementation of the adopted Master Plan, which has resulted in the completion of 10 certified projects and the commencement of 10 additional certified projects and various initiatives. The District, under the leadership of President Hebreard, led the Illinois Association of Conservation and Forest Preserve Districts (IACFPD) as incoming president, which is a group of state-wide conservation and forest preserve districts.

The Commission also approved an Ordinance placing a ballot referendum on the November 5, 2024 election to increase the tax levy of the District by an additional amount equal to 0.0350% above the previous limiting rate for levy year 2023. This increase is expected to yield an additional \$17,072,231 in FY-2025 operating revenue.

In 2025, the Commission seeks to continue its momentum with the completion of capital projects, including the grand opening of the new DuPage Wildlife Conservation Center and the renovated Danada House & Atrium. Policy objectives also include continued 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, capital re-investment projects, 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 Commissionerattended, District sponsored events

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

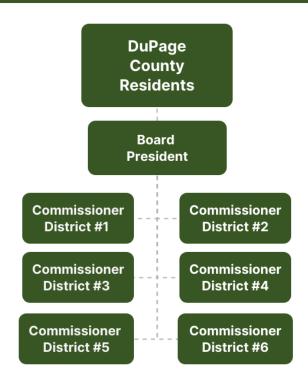
Miles of trail added

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

	Benchmark	2023 Actual	2024 Est Actual	2025 Budget
l	6	12	10	7
,	57	66	62	64
l	8	8	4	3
	2.48	.8	.6	.9
1	5,000	5,500	7,000	7,500

## Department Structure

# **Commissioners & Officers**



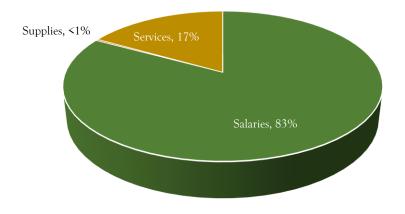
FY2025 Commissioners & Officers Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	468,170	437,048	436,779	437,271	435,726	-0.24%
Supplies	500	1,216	1,575	1,250	1,625	3.17%
Services	68,918	76,831	86,794	95,989	87,996	1.38%
Total	537,588	515,095	525,148	534,510	525,347	0.04%

### FY2025 Commissioners & Officers Variances >10%

• N/A

Commissioners Expenditure Summary



## FY 2025 Commissioners & Officers Detail Budget Fund & Department# 010 - A00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1210	COMMISSIONERS AND OFFICERS	374,999	376,029	375,000	375,000	375,000	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	93,171	61,019	61,779	62,271	60,726	-1.70%
2100	OFFICE SUPPLIES	500	500	650	650	650	0.00%
2200	OPERATING SUPPLIES		716	925	600	975	5.41%
3100	PROFESSIONAL SERVICES	55,000	60,000	63,000	60,000	63,000	0.00%
3400	UTILITIES	3,668	2,988	3,144	3,000	3,086	-1.84%
3900	OTHER SERVICES & CHARGES	7,947	8,630	14,765	28,103	15,400	4.30%
3902	COMMISSIONER'S EXPENSES	2,303	5,213	5,885	4,886	6,510	10.62%
	TOTAL	537,588	515,095	525,148	534,510	525,347	0.04%

# 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, and 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.

In 2024, emphasis was on the commencement and delivery of capital projects. A review of the 2019 adopted Master Plan shows that a total of 10 certified projects are completed, with another 17 underway. Core Management also guided the 2024 referenda ballot question to increase the tax levy, including providing factual information to the District's various constituents. The District also continued to focus internally on employee training and developing current and future leaders. In 2025, Core Management will continue to focus on process improvements, efficient and effective delivery of services, and leadership development.

#### 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

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
6	8	5	4
2	2	1	2
20	96	94	127
100%	100%	100%	100%

## Department Structure

# **Core Management**



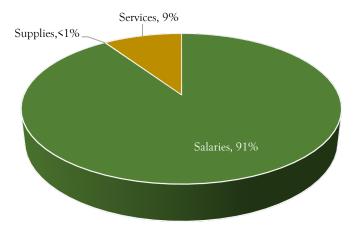
FY2025 Core Management Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	1,105,276	911,169	863,901	873,893	896,272	3.75%
Supplies	729	216	1,000	218	650	-35.00%
Services	38,379	65,547	70,990	51,831	93,180	31.26%
Total	1,144,384	976,932	935,891	925,942	990,102	5.79%

## FY2025 Core Management Variances >10

- Supplies are in less need as historically budgeted
- Services budgeted here have been transferred to another department to align with the usage of the associated services

Executive Director Office Expenditure Summary



# FY2025 Core Management Detail Budget

# Fund & Department# 010 - B00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	988,385	745,852	721,905	734,918	754,213	4.48%
1120	OVERTIME	300	2,454		8	,	100.00%
1250	VACATION LEAVE PAYMENTS	10,618	10,038	,	7,535	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	105,973	152,825	141,996	131,432	142,059	0.04%
2100	OFFICE SUPPLIES		•	150	20	150	0.00%
2200	OPERATING SUPPLIES	540	216	550	198	300	-45.45%
2700	SMALL TOOLS & MINOR EQUIPMENT	189	-	300	,	200	-33.33%
3100	PROFESSIONAL SERVICES		14	,	,	20,000	0.00%
3400	UTILITIES	2,403	651	600	1,750	600	0.00%
3500	RENTS & LEASES	4,404	6,302	5,500	,	`	-100.00%
3900	OTHER SERVICES & CHARGES	5,398	7,575	19,445	16,648	21,525	10.70%
3903	TRAINING & DEVELOPMENT	26,174	51,005	45,445	33,433	51,055	12.34%
	TOTAL	1,144,384	976,932	935,891	925,942	990,102	5.79%

### **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 to 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
- 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

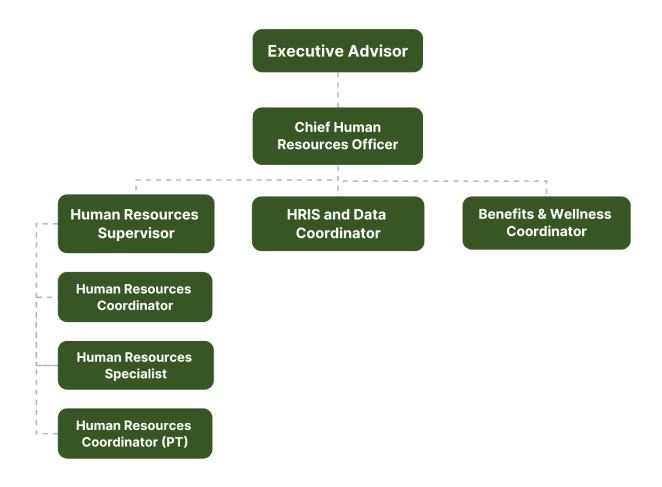
Evaluate programs to provide organization wide as additional resources for employee groups.

Provide internal training sessions

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
90%	89.8%	95%	90%
3	7	11	3
8	10	8	8

## Department Structure

# **Human Resources**



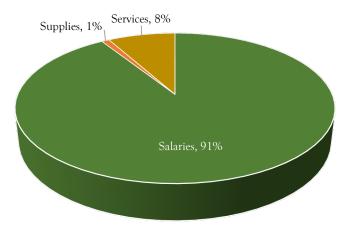
FY2025 Human Resources Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	465,516	510,269	1,548,101	831,828	1,598,841	3.28%
Supplies	52,983	12,126	14,695	14,360	16,266	10.69%
Services	154,754	88,893	147,953	118,852	142,523	-3.67%
Total	673,253	611,288	1,710,749	965,040	1,757,630	2.74%

### FY2025 Human Resources Variances >10%

• Increase in supplies related to service awards

Human Resources Expenditure Summary



# FY2025 Human Resources Detail Budget

## Fund & Department# 010 - E00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	362,773	363,272	435,958	458,846	500,443	14.79%
1120	OVERTIME	113	180	250	176	250	0.00%
1130	TEMPORARY SALARIES & WAGES	32,948	37,778	40,000	26,868	,	-100.00%
1140	PART-TIME HELP	-	23,948	42,994	42,682	43,642	1.51%
1245	SICK LEAVE PAYMENTS	-	,	100,000	50,000	100,000	0.00%
1250	VACATION LEAVE PAYMENTS	3,268	5,317	275,000	106,000	275,000	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	,	532,000	50,000	557,976	4.88%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	66,414	79,774	121,899	97,256	121,530	-0.30%
2100	OFFICE SUPPLIES	313	430	1,520	1,300	700	-53.95%
2200	OPERATING SUPPLIES	24,322	11,696	13,025	13,000	15,491	18.93%
2600	BLDG & OTHER MAINT SUPPLIES	28,348		150	60	75	-50.00%
3100	PROFESSIONAL SERVICES	133,545	55,008	79,953	52,000	73,468	-8.11%
3400	UTILITIES	1,674	1,464	1,200	1,152	1,200	0.00%
3900	OTHER SERVICES & CHARGES	13,677	28,866	41,800	40,700	43,560	4.21%
3903	TRAINING & DEVELOPMENT	5,858	3,555	25,000	25,000	24,295	-2.82%
	TOTAL	673,253	611,288	1,710,749	965,040	1,757,630	2.74%

### 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, annexations, and Intergovernmental Agreements (IGA) related to District property. The team also negotiates and prepares contracts for the acquisition of properties and negotiates and prepares 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 Preservation Plan.
  - Strategic Plan Goal 2 and 4, Master Plan Goal 1, 2 and 3
- 2. Collect, preserve 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 IGAs, easements, land acquisitions, conveyances, encumbrances and licenses for the District.

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

4. Monitor and coordinate responses regarding possible impacts to District lands from potential adjacent land use changes.

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

#### Performance Measures

# of Days to update GIS when a change occurs in the District's Land portfolio.

# of Days to provide a license

# of Days to respond to public hearing notices (average)

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
3	3	3	3
45	45	45	45
7	7	7	7

## Department Structure

# **Land Preservation**



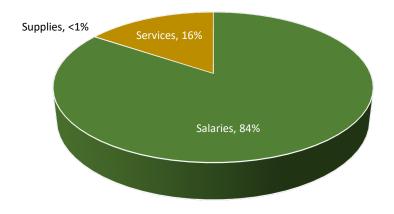
FY2025 Land Preservation Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	273,402	300,005	297,545	290,436	296,471	-0.36%
Supplies	,	108	300	300	300	0.00%
Services	96,408	44,860	50,210	50,776	54,710	8.96%
Capital	850	,	,	,	,	0.00%
Total	370,660	344,973	348,055	341,512	351,481	0.98%

### FY2025 Land Preservation Variances >10%

• N/A

Land Preservation Expenditure Summary



# FY2025 Land Preservation Detail Budget

# Fund & Department# 010 - F00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	198,905	204,022	203,757	205,827	210,955	3.53%
1140	PART-TIME HELP	30,944	34,277	35,038	29,000	36,455	4.04%
1250	VACATION LEAVE PAYMENTS	3,168	3,279	1	4,874	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	40,385	58,427	58,750	50,735	49,061	-16.49%
2100	OFFICE SUPPLIES	-	27	200	200	200	0.00%
2200	OPERATING SUPPLIES	-	81	100	100	100	0.00%
3100	PROFESSIONAL SERVICES	47,743	42,025	42,000	42,000	42,000	0.00%
3105	LEGAL	740	,	,	,	,	0.00%
3400	UTILITIES	•	565	ì	566	600	0.00%
3900	OTHER SERVICES & CHARGES	47,925	2,200	7,410	7,410	11,310	52.63%
3903	TRAINING & DEVELOPMENT	,	70	800	800	800	0.00%
4100	LAND	850	,	,		,	0.00%
	TOTAL	370,660	344,973	348,055	341,512	351,481	0.98%

## 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 programs 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

Develop and implement 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

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 participating in our partnership program

Percent of grants received that correlate to District planned projects/programs

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
40%	46%	50%	50%
20	24	20	20
100%	100%	100%	100%

## Department Structure

# **Partnership and Philanthropy**



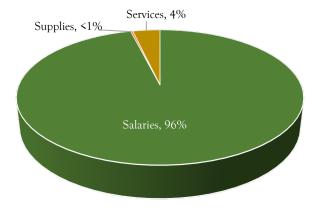
FY2025 Partnership & Philanthropy Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	6,431	317,046	324,036	324,412	335,062	3.40%
Supplies	1,267	833	1,500	905	1,000	-33.33%
Services	5,990	7,597	18,500	6,800	12,750	-31.08%
Total	13,688	325,476	344,036	332,117	348,812	1.39%

### FY2025 Partnership & Philanthropy Variances >10%

- Supplies has a seen a decrease in both office and operating as we monitor expenditures closer.
- Services has seen a decrease as previously budget Tribute Program expenses are not occurring in FY25.

Partnership & Philanthropy Expenditure Summary



## FY2025 Partnership & Philanthropy Detail Budget Fund & Department# 010 - LEG

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	6,431	275,325	282,818	286,255	295,193	4.38%
1250	VACATION LEAVE PAYMENTS	,	1,749	,	,	,	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	,	39,972	41,218	38,157	39,869	-3.27%
2100	OFFICE SUPPLIES	279	26	300	150	150	-50.00%
2200	OPERATING SUPPLIES	284	708	700	405	500	-28.57%
2700	SMALL TOOLS & MINOR EQUIPMENT	704	99	500	350	350	-30.00%
3100	PROFESSIONAL SERVICES	3,516	1,660	11,000	1,500	3,000	-72.73%
3400	UTILITIES	,	567	600	600	600	0.00%
3900	OTHER SERVICES & CHARGES	1,029	4,415	3,900	4,200	6,150	57.69%
3903	TRAINING & DEVELOPMENT	1,445	955	3,000	500	3,000	0.00%
	TOTAL	13,688	325,476	344,036	332,117	348,812	1.39%

#### Volunteer Services

Volunteer services coordinates assistance for operations throughout the District. Volunteers perform 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 involves members of the public in work that advances the District's operating goals and initiatives. Each year, volunteer Services recruits over 200 people to support the District retains approximately 700 regularly engaged volunteers, and hosts more than 1,000 individuals for one-time volunteer opportunities. The District's volunteer program strives to sustain existing opportunities where they are effective and to innovate by piloting new volunteer options at sites, programs, and events,.

#### Department Goals & Objectives

- 1. Recruit, retain and support volunteers to assist staff to 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

Volunteers engaged annually

Hours of volunteer time contributed

Volunteer orientation, recognition, engagement, or enrichment opportunities provided

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
2,700	2,501	2,500	2,700
60,000	59,852	50,000	60,000
N/A	N/A	N/A	12

# **Volunteer Services**



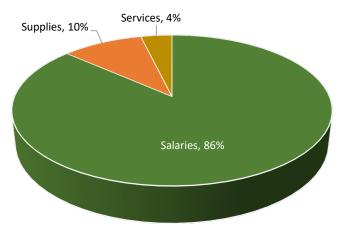
FY2025 Volunteer Services Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	223,843	158,050	226,287	173,010	222,135	-1.83%
Supplies	24,788	16,545	33,825	19,500	25,000	-26.09%
Services	3,957	4,989	8,977	5,329	9,647	7.46%
Total	252,588	179,584	269,089	197,839	256,782	-4.57%

#### FY2025 Volunteer Services Variances > 10%

• Supplies has seen a decrease as events for appreciation have changed.

Volunteer Services Expenditure Summary



# FY2025 Volunteer Services Detail Budget

## Fund & Department# 010 - N02

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	177,789	129,297	185,068	146,161	170,674	-7.78%
1120	OVERTIME	85	19	•	500		0.00%
1250	VACATION LEAVE PAYMENTS	4,230	4,746				0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	41,739	23,988	41,219	26,349	51,461	24.85%
2100	OFFICE SUPPLIES	89	98	250	300	250	0.00%
2200	OPERATING SUPPLIES	24,699	15,865	32,150	18,000	22,750	-29.24%
2600	BLDG & OTHER MAINT SUPPLIES	-	,	225	-		-100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	,	582	1,200	1,200	2,000	66.67%
3100	PROFESSIONAL SERVICES	3,064	3,404	4,475	3,500	4,552	1.72%
3300	INSURANCE SERVICES & PREMIUMS	602	,	602	624	650	7.97%
3400	UTILITIES	-	245	600	505	1,200	100.00%
3900	OTHER SERVICES & CHARGES	291	190	300	200	245	-18.33%
3903	TRAINING & DEVELOPMENT		1,150	3,000	500	3,000	0.00%
	TOTAL	252,588	179,584	269,089	197,839	256,782	-4.57%

## 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 deployment of layer 3 switching. Current equipment will reach the end of its useful life and will be in need of replacement.

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

2. Systematically migrate on premise services/servers to Microsoft Cloud Azure to create efficiencies and scalability for the organization.

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

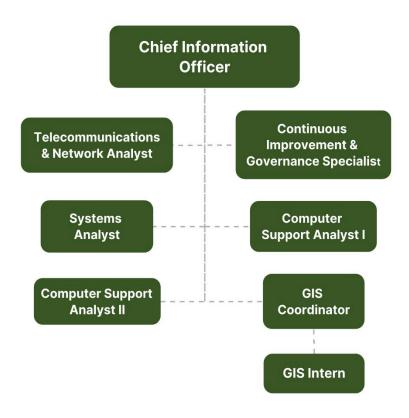
#### Performance Measures

Annual review and analyze network utilization and consumption reports

% of work orders responded to in 1 business day Annual review of disaster recovery plans

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
40	40	40	40
90%	92%	92%	90%
3	4	4	4

# **Information Technology**



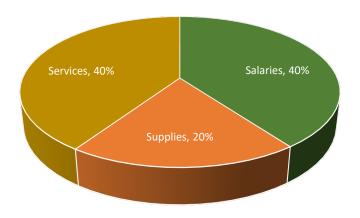
FY2025 Information Technology Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	602,552	704,976	729,739	711,552	847,487	16.14%
Supplies	240,844	266,041	426,950	406,057	418,200	-2.05%
Services	707,360	835,845	757,241	793,861	861,823	13.81%
Total	1,550,756	1,806,862	1,913,930	1,911,470	2,127,510	11.16%

## FY2025 Information Technology Department Variances >10%

- Salaries has seen an increase as related employee medical and dental expenses.
- Services are increasing due to annual increases in offerings.

Information Technology Expenditure Summary



## FY2025 Information Technology Detail Budget Fund & Department# 010 - Q00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	507,676	565,081	606,247	600,127	682,270	12.54%
1130	TEMPORARY SALARIES & WAGES	9,600	14,180	13,000	6,400	13,000	0.00%
1250	VACATION LEAVE PAYMENTS	5,897	5,266	,	2,089	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	79,379	120,449	110,492	102,936	152,217	37.76%
2100	OFFICE SUPPLIES	1,537	764	2,000	1,000	1,000	-50.00%
2200	OPERATING SUPPLIES	•	128	•	57	,	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	268	29	,	,	,	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	239,039	265,120	424,950	405,000	417,200	-1.82%
3100	PROFESSIONAL SERVICES	33,550	38,466	70,000	73,000	75,000	7.14%
3400	UTILITIES	8,393	7,007	7,000	6,322	7,400	5.71%
3500	RENTS & LEASES	34,221	48,343	37,000	39,539	37,000	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	584,604	683,992	594,241	625,000	688,623	15.88%
3900	OTHER SERVICES & CHARGES	46,592	51,900	40,000	43,000	47,000	17.50%
3903	TRAINING & DEVELOPMENT	,	6,137	9,000	7,000	6,800	-24.44%
	TOTAL	1,550,756	1,806,862	1,913,930	1,911,470	2,127,510	11.16%

#### 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. Finance provides exemplary service to the public, vendors, and citizen engagement groups. The Finance team also makes recommendations to the Executive Director and District Board on policies and procedures to ensure 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

Quarterly financial report to department directors by the 15th of the following month

Annual Review of Policies and Procedures

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
3	3	4	4
4	N/A	N/A	4
3	3	3	3

## **Finance Director of Finance** Management **Procurement Assistant Director Finance Services** of Finance **Analyst** Intern Payroll Senior **Associate** Accountant **Financial** Accountant (2) **Associate**

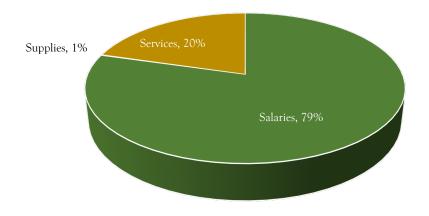
FY2025 Finance Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	681,000	711,781	817,124	751,425	860,137	5.26%
Supplies	1,280	2,039	1,650	1,280	1,650	0.00%
Services	107,925	111,188	246,625	137,970	221,095	-10.35%
Total	790,205	825,839	1,065,399	891,269	1,083,477	1.70%

#### FY2025 Finance Variances >10%

• Services decreased as a result of a project coming to completion.

Finance Expenditure Summary



# FY2025 Finance Detail Budget

## Fund & Department# 010 - C00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	557,002	595,295	687,576	612,274	688,168	0.09%
1120	OVERTIME	64	6		450		0.00%
1130	TEMPORARY SALARIES & WAGES	-	,	,	,	19,750	0.00%
1245	SICK LEAVE PAYMENTS	9,977		,			0.00%
1250	VACATION LEAVE PAYMENTS	7,984	5,503	,	19,109		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	105,973	110,977	129,548	119,592	152,219	17.50%
2100	OFFICE SUPPLIES	313	762	1,000	880	1,000	0.00%
2200	OPERATING SUPPLIES	59	1,277	150	300	150	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	908	,	500	100	500	0.00%
3100	PROFESSIONAL SERVICES	100,394	98,761	178,700	123,000	153,000	-14.38%
3105	LEGAL	-	,	50,000		50,000	0.00%
3400	UTILITIES	1,256	1,129	1,200	1,200	1,200	0.00%
3900	OTHER SERVICES & CHARGES	2,404	5,845	5,970	5,970	6,145	2.93%
3903	TRAINING & DEVELOPMENT	3,871	5,453	10,755	7,800	10,750	-0.05%
9103	FISCAL AGENT FEES	,	831		594	595	0.00%
	TOTAL	790,205	825,839	1,065,399	891,269	1,083,477	1.70%

#### **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. Identify potential new sources of supply while implementing sustainable sourcing practices *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 that consolidate purchasing strategies that will lead to cost savings.

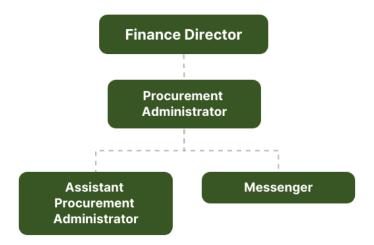
Strategic Plan Goal 1 and 2, Master Plan Goal 6

#### Performance Measures

Review of routine purchase items Analyze vendor spend on an annual basis # of departments analyzed annually

	2023	2024 Est	2025
_Benchmark_	_ Actual _	_ Actual _	_ Budget _
4	1	1	4
4	0	1	4
2	2	2	2

# **Procurement Services**



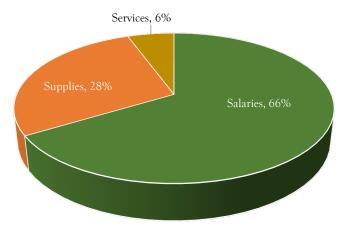
FY2025 Procurement Services Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	124,265	87,224	262,381	70,259	276,499	5.38%
Supplies	66,729	130,809	117,500	123,846	117,000	-0.43%
Services	22,411	11,469	24,400	19,695	23,310	-4.47%
Total	213,405	229,502	404,281	213,800	416,809	3.10%

## FY2025 Procurement Services Variances >10%

• N/A

Purchasing Expenditure Summary



## FY2025 Procurement Services Detail Budget Fund & Department# 010 - M00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	80,157	67,965	188,240	53,354	202,759	7.71%
1120	OVERTIME	7	27	,	1,000		0.00%
1250	VACATION LEAVE PAYMENTS	4,081	902	,			0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	40,020	18,330	74,141	15,905	73,740	-0.54%
2100	OFFICE SUPPLIES	12,338	13,460	12,000	12,000	12,000	0.00%
2200	OPERATING SUPPLIES	1,188	58,803	55,000	55,000	55,000	0.00%
2500	GROUNDS MAINT SUPPLIES	7,425	960	8,500	8,500	5,000	-41.18%
2600	BLDG & OTHER MAINT SUPPLIES	45,778	57,180	42,000	48,346	45,000	7.14%
2700	SMALL TOOLS & MINOR EQUIPMENT	,	406	,	,		0.00%
3100	PROFESSIONAL SERVICES	4,226	3,790	4,400	4,400	4,800	9.09%
3400	UTILITIES	1,017	565	600	565	600	0.00%
3500	RENTS & LEASES	3,918	3,548	4,400	4,730	5,410	22.95%
3800	EQUIP REPAIR & MAINT SERVICES	(1,559		2,500	,		-100.00%
3900	OTHER SERVICES & CHARGES	14,237	3,566	10,000	10,000	10,000	0.00%
3903	TRAINING & DEVELOPMENT	572	-	2,500	,	2,500	0.00%
	TOTAL	213,405	229,502	404,281	213,800	416,809	3.10%

## 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

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
4	4	4	4
4	3	4	4
2	2	2	2

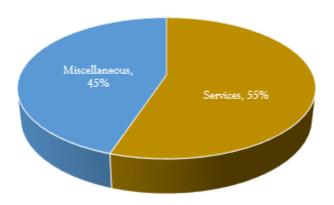
FY2025 General Overhead Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	,	,	,	,	,	0.00%
Supplies	,	901	,	2,800	•	0.00%
Services	433,572	416,053	668,431	659,431	628,600	-5.96%
Recreational Improvements	,	,	50,000	`	•	-100.00%
Miscellaneous	3,543,189	2,434,067	500,000	,	511,358	2.27%
Total	3,976,761	2,851,021	1,218,431	662,231	1,139,958	-6.44%

## FY2025 General Overhead Variances >10%

• Services decreased as surveys was not re-budgeted for FY25 as the need was no longer applicable.

## Overhead Expenditure Summary



# FY2025 General Overhead Detail Budget

## Fund & Department# 010 - K00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
2200	OPERATING SUPPLIES		901	,	,	,	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	,	,	2,800		0.00%
3100	PROFESSIONAL SERVICES	2,788	36,911	3,500	4,500	3,500	0.00%
3105	LEGAL	140,550	235,850	250,000	240,000	240,000	-4.00%
3300	INSURANCE SERVICES & PREMIUMS	114,142	2,000	,	,		0.00%
3400	UTILITIES	175,769	141,219	414,931	414,931	385,100	-7.19%
3500	RENTS & LEASES	270	-	•	,		0.00%
3900	OTHER SERVICES & CHARGES	53	73	-	,		0.00%
5450	SURVEYS	-	-	50,000	,		-100.00%
9000	CONTINGENCY	-	-	500,000	,	500,000	0.00%
9300	TRANSFERS OUT	3,543,189	2,434,067	,	,	11,358	0.00%
	TOTAL	3,976,761	2,851,021	1,218,431	662,231	1,139,958	-6.44%

### 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

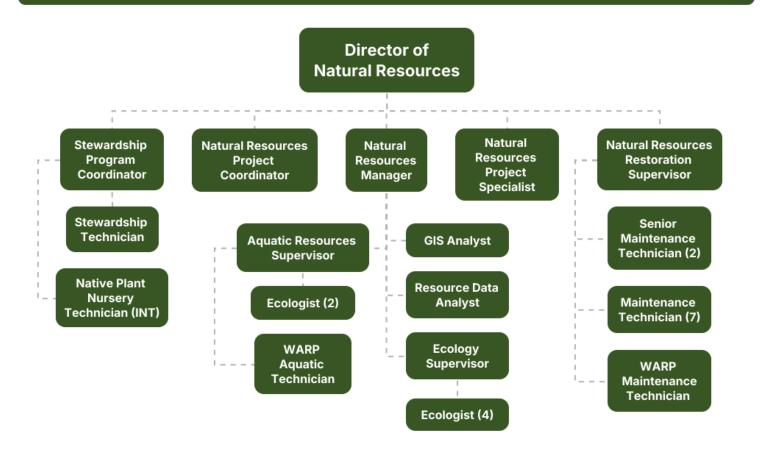
Propagate and release freshwater mussels in county rivers and streams – USRC

Blanding's Turtles hatchlings collected

Maintain Dragonfly larvae for release in core population areas

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
2,500	1595	1724	2000
400	1550	1900	1900
5,000	686	1663	2500
250	233	185	250
350	186	150	250

# **Natural Resources**



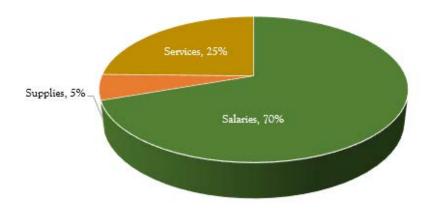
FY2025 Natural Resources Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	2,137,458	2,329,817	2,582,091	2,479,662	2,594,509	0.48%
Supplies	278,827	188,501	217,025	208,410	211,575	-2.51%
Services	714,568	778,776	1,726,826	718,970	917,629	-46.86%
Capital	,	,	14,710	20,917	,	-100.00%
Total	3,130,853	3,297,094	4,540,652	3,427,959	3,723,713	-17.99%

#### FY2025 Natural Resources Variances >10%

- Services decrease due to large project completion.
- Capital decrease as needed equipment was purchased in prior fiscal year.

Natural Resources Expenditure Summary



# FY2025 Natural Resources Detail Budget

## Fund & Department# 010 - D00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	•	1,646,893	1,732,443	1,974,317	1,888,765	1,993,170	0.95%
1120	OVERTIME	6,681	11,529	9,000	3,549	9,000	0.00%
1130	TEMPORARY SALARIES & WAGES	97,412	92,791	129,728	106,927	129,728	0.00%
1140	PART-TIME HELP	15,176	23,519	23,829	24,184	24,907	4.52%
1245	SICK LEAVE PAYMENTS	4,081	10,151	,	,		0.00%
1250	VACATION LEAVE PAYMENTS	26,096	29,481	,	31,500		0.00%
1255	EMPLOYEE RETENTION PAYMENTS		38,139	,	,	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	341,119	391,764	445,217	424,737	437,704	-1.69%
2100	OFFICE SUPPLIES	139	528	775	850	775	0.00%
2200	OPERATING SUPPLIES	94,037	101,324	106,000	103,347	111,500	5.19%
2400	EQUIPMENT PARTS	-	1,576	12,300	11,690	6,100	-50.41%
2500	GROUNDS MAINT SUPPLIES	37,604	35,597	35,500	34,268	35,000	-1.41%
2600	BLDG & OTHER MAINT SUPPLIES	25,232	22,815	26,050	26,512	32,050	23.03%
2700	SMALL TOOLS & MINOR EQUIPMENT	121,815	26,661	36,400	31,743	26,150	-28.16%
3100	PROFESSIONAL SERVICES	170,276	156,216	153,085	141,834	176,455	15.27%
3400	UTILITIES	54,462	71,590	57,280	60,180	72,120	25.91%
3500	RENTS & LEASES	23,488	23,265	34,500	21,000	30,200	-12.46%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	442,755	495,224	1,436,096	466,243	587,000	-59.13%
3800	EQUIP REPAIR & MAINT SERVICES	4,178	5,273	5,900	3,654	12,822	117.32%
3900	OTHER SERVICES & CHARGES	3,130	7,158	8,015	8,626	10,244	27.81%
3903	TRAINING & DEVELOPMENT	16,279	20,050	31,950	17,433	28,788	-9.90%
4300	EQUIPMENT	-		14,710	20,917		-100.00%
	TOTAL	3,130,853	3,297,094	4,540,652	3,427,959	3,723,713	-17.99%

# 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 144 acres roadways and 166 miles of trails, plant about 1,000 trees annually, manage the District's nursery, restore woods, stream and river banks, complete over 360 acres of weekly 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.

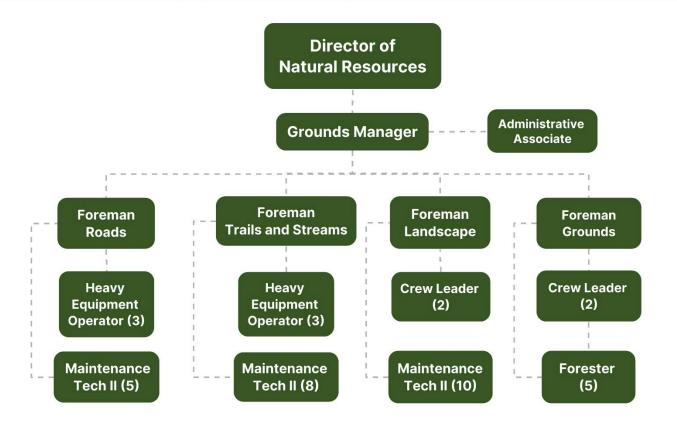
District's Strategic Plan Goal 2 and 4, Master Plan Goal 1

#### 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

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
20	19.7	21.3	20
125,000	94,000	150,000	125,000
30,000	27,000	32,000	30,000
1,000	975	1,050	1,000
5	5.3	2.1	5

# **Grounds Management**



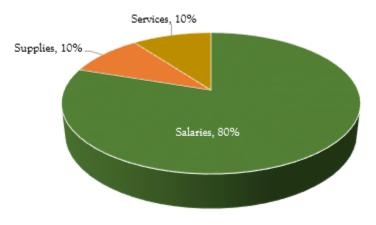
FY2025 Grounds Management Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	3,020,638	3,264,490	3,563,139	3,411,872	3,656,869	2.63%
Supplies	297,800	328,910	404,100	389,417	441,000	9.13%
Services	626,269	466,947	496,567	481,838	466,504	-6.05%
Total	3,944,707	4,060,347	4,463,806	4,283,127	4,564,373	2.25%

# FY2025 Grounds Management Variances >10%

• N/A

Grounds Management Expenditure Summary



## FY2025 Grounds Management Detail Budget Fund & Department# 010 - D11

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	2,290,323	2,559,904	2,837,626	2,703,161	2,930,710	3.28%
1120	OVERTIME	10,925	7,236	6,500	8,375	6,500	0.00%
1130	TEMPORARY SALARIES & WAGES	43,080	38,270	71,500	46,500	72,200	0.98%
1150	HOLIDAY PAY	-	281	,	,		0.00%
1245	SICK LEAVE PAYMENTS	26,490	6,466	,	3,825		0.00%
1250	VACATION LEAVE PAYMENTS	35,172	22,767	,	28,000	,	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	31,032	-	,	26,763		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	583,616	629,566	647,513	595,248	647,459	-0.01%
2100	OFFICE SUPPLIES	612	150	400	539	500	25.00%
2200	OPERATING SUPPLIES	6,794	19,645	20,300	22,578	20,500	0.99%
2400	EQUIPMENT PARTS	4,231	6,168	7,300	15,500	7,300	0.00%
2500	GROUNDS MAINT SUPPLIES	244,515	268,158	329,500	313,000	362,000	9.86%
2600	BLDG & OTHER MAINT SUPPLIES	22,235	23,610	30,100	26,400	30,500	1.33%
2700	SMALL TOOLS & MINOR EQUIPMENT	19,413	11,179	16,500	11,400	20,200	22.42%
3100	PROFESSIONAL SERVICES	6,912	9,376	8,500	7,900	8,500	0.00%
3400	UTILITIES	50,927	62,758	69,567	59,000	64,704	-6.99%
3500	RENTS & LEASES	59,806	55,259	58,700	55,628	58,700	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	499,256	326,072	338,200	338,000	314,000	-7.16%
3800	EQUIP REPAIR & MAINT SERVICES	2,594	2,950	3,000	2,900	3,000	0.00%
3900	OTHER SERVICES & CHARGES	1,245	3,368	3,200	4,410	3,800	18.75%
3903	TRAINING & DEVELOPMENT	5,529	7,164	15,400	14,000	13,800	-10.39%
	TOTAL	3,944,707	4,060,347	4,463,806	4,283,127	4,564,373	2.25%

# Planning and Development

The Planning and Development division oversees, Engineering, Environmental Services, and the Planning Departments. This includes oversight of the District's property related land acquisition, intergovernmental agreements, and conservation easements.

Engineering arm of Planning and Development administers drainage, hydrology, and stormwater management concerns for the District. Implements and administers capital improvement projects involving new bridges, roads, utilities, mass site grading, water resource management, and building renewal projects that involve engineered systems and manages and maintains District's dams and emergency action plan

Environmental Services oversees the management of former landfills on District property as well and environmentally sensitive sites owned by the District. The District works closely with external parties to monitor and manage the landfill conditions and environmental sites continuing to decommission them appropriately.

The Planning arm of Planning and Development 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. Starting of construction on the West Branch DuPage River Trail: Blackwell to West DuPage Woods segment and Grounds and Natural Resource Management Maintenance campus improvements, and shoreline stabilization improvements at Herrick Lake headline the projects for fiscal year 2025.

#### 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

- 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
- 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

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
12	12	10	12
85%	100%	95%	85%
6	18	12	6

### **Planning & Development Director of Planning & Assistant Director of Planning & Executive Assistant Development** Development **Administrative Associate Planning Manager** Capital **Senior Project** Construction Development & Manager **Project Manager Planning** Supervisor Preserve Project Manager Preserve **Project** Designer (2)

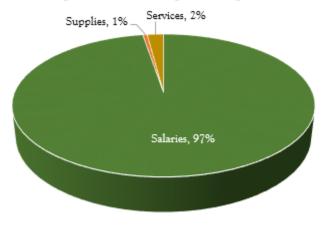
FY2025 Planning and Development Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	245,512	265,688	261,337	265,022	298,594	14.26%
Supplies	137	57	300	,	1,725	475.00%
Services	1,128	1,091	4,480	1,920	6,365	42.08%
Total	246,777	266,836	266,117	266,942	306,684	15.24%

#### FY2025 Planning and Development Variances >10%

- Increases in salaries due to annual compensation plan steps as well as filling of vacant positions and promotions.
- Supplies are increasing due to minor desk adjustments for staff.
- Additional training and development as well as associated staff reimbursements for travel are leading the increases in services.

Resource Management & Development Expenditure Summary



# FY2025 Planning and Development Detail Budget

## Fund & Department# 010 - RMD

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	212,781	216,628	225,368	222,580	258,326	14.62%
1120	OVERTIME	56	,	,	43	,	0.00%
1250	VACATION LEAVE PAYMENTS	6,231	9,794	,	6,796	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,444	39,266	35,969	35,603	40,268	11.95%
2200	OPERATING SUPPLIES	31	57	150	,	525	250.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	106	,	150		1,200	700.00%
3100	PROFESSIONAL SERVICES	-	,	100	-		-100.00%
3900	OTHER SERVICES & CHARGES	450	61	810	350	1,365	68.52%
3903	TRAINING & DEVELOPMENT	678	1,030	3,570	1,570	5,000	40.06%
	TOTAL	246,777	266,836	266,117	266,942	306,684	15.24%

## Engineering

Engineering coordinates and manages the District's stormwater management activities, drainage and hydrology concerns, emergency action plans for dams, demolition of unwanted structures, construction of various infrastructure and building renewal related capital improvement projects, and serves as in-house engineers for the District. The team focuses on restoration and replacement of, bridges, roads, trails, parking lots, drainage structures, and site restoration and demolition 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 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 include the West Branch Regional Trail and Bridge, Danada House and Atrium Renovation, Salt Creek Park Bridge, Salt Creek Marsh Trail, Maple Grove Bridge, Cenacle Bridge, Fullersburg Woods York Road Underpass, 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 2 and 4, Master Plan Goal 3 and 4
- 2. 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
- 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

% of request for proposal (RFP) processes meet state statutory standards/requirements

% of stormwater management facilities and regulatory dams in compliance with regulations

Project presentation updates to the Board on certified masterplan projects or initiatives.

Benchmark	2023 Actual	2024 Est Actual	2025 Budget		
100%	100%	100%	100%		
100%	100%	100%	100%		
6	N/A	N/A	6		

# **Engineering**



## FY2025 Engineering Budget Summary

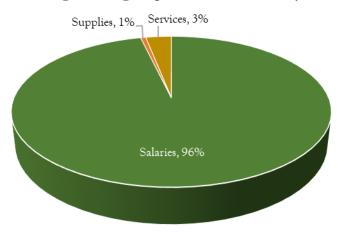
<sup>\*</sup>Shared Budget with Environmental Services

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	485,272	595,830	938,583	730,875	874,331	-6.85%
Supplies	1,912	3,407	5,765	5,100	5,700	-1.13%
Services	23,352	22,971	27,950	15,871	27,915	-0.13%
Total	510,536	622,208	972,298	751,846	907,946	-6.62%

## FY2025 Engineering Variances >10%

• N/A

Engineering Expenditure Summary



# FY2025 Engineering Detail Budget

# Fund & Department# 010 - I00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	411,420	471,466	730,277	581,459	696,936	4.57%
1130	TEMPORARY SALARIES & WAGES	7,174	10,048	15,400	13,000	15,360	-0.26%
1250	VACATION LEAVE PAYMENTS	369	,	-	7,486		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	66,309	114,316	192,906	128,930	162,035	-16.00%
2100	OFFICE SUPPLIES	42	45	1,200	1,200	900	-25.00%
2200	OPERATING SUPPLIES	1,291	1,886	2,590	2,000	2,690	3.86%
2600	BLDG & OTHER MAINT SUPPLIES	15	,	200	200	100	-50.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	564	1,476	1,775	1,700	2,010	13.24%
3400	UTILITIES	20,359	19,373	3,500	2,721	4,800	37.14%
3800	EQUIP REPAIR & MAINT SERVICES	1,650	1,650	1,650	1,650	1,650	0.00%
3900	OTHER SERVICES & CHARGES	609	470	1,600	1,500	2,165	35.31%
3903	TRAINING & DEVELOPMENT	734	1,478	21,200	10,000	19,300	-8.96%
	TOTAL	510,536	622,208	972,298	751,846	907,946	-6.62%

#### **Environmental Services**

Environmental Services manages the District's regulatory landfills and other environmentally impacted sites throughout the County, and manages capital projects for landfill improvements and remediation activities for environmentally impacted sites. The team focuses on replacement of landfill gas and leachate extraction systems improvement projects, and road, trail, drainage, and vegetation stabilization and restoration projects on landfills and impacted sites and coordinates removal and mitigation of hazardous materials on District property

A significant amount of capital investments are being made to modernize existing landfills to maximize efficiency of operations for extracting gas and leachate to manage sites responsibly. In addition, use of alternative technologies such as phyto-utilization systems, renewable natural gas (RNG) processing, converting methane gas to energy, and native landscape restoration are helping to convert landfills into environmental resources and not just liabilities. Some of the projects open include the Blackwell Landfill Gas and Leachate Extraction System Improvements, researching potential for RNG facility construction, management of the largest landfill phyto-utilization system in Illinois at Mallard Lake North landfill, repairing landfill roads, trails, fences, drainage structures and utilities, stabilizing landfill cover, complying with regulatory objectives at Blackwell and Mallard North landfills, and other infrastructure on environmentally impacted sites 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 District's landfills and environmentally impacted 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. Ensure landfills are maintained in perpetuity as an environmental resource in order to protect the health, safety and property of DuPage County residents while supporting native wildlife and native plants to increase bio-diversity.

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

#### Performance Measures

Landfills monitored annually

Elevation of leachate in Blackwell is maintained at target level not exceeding 1 foot above bottom of waste. Elevation of leachate in Mallard Lake North Landfill is maintained at target level not exceeding 1 foot above bottom of waste.

Benchmark	2023 Actual	2024 Est Actual	2025 Budget		
Deficilitate	rictual	7 Ictuar	Duaget		
1'	10'	15'	<1'		
1'	<1'	<1'	<1'		
7	7	7	7		

# **Environmental Services**



## FY2025 Environmental Services Budget Summary

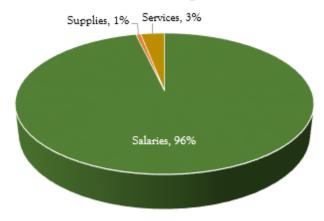
\*Shared Budget with Engineering

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	485,272	595,830	938,583	730,875	874,331	-6.85%
Supplies	1,912	3,407	5,765	5,100	5,700	-1.13%
Services	23,352	22,971	27,950	15,871	27,915	-0.13%
Total	510,536	622,208	972,298	751,846	907,946	-6.62%

## FY2025 Environmental Services Variances >10%

• N/A

### Environmental Services Expenditure Summary



## FY2025 Environmental Services Detail Budget

## Fund & Department# 010 - I00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	411,420	471,466	730,277	581,459	696,936	4.57%
1130	TEMPORARY SALARIES & WAGES	7,174	10,048	15,400	13,000	15,360	-0.26%
1250	VACATION LEAVE PAYMENTS	369	,	,	7,486		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	66,309	114,316	192,906	128,930	162,035	-16.00%
2100	OFFICE SUPPLIES	42	45	1,200	1,200	900	-25.00%
2200	OPERATING SUPPLIES	1,291	1,886	2,590	2,000	2,690	3.86%
2600	BLDG & OTHER MAINT SUPPLIES	15	,	200	200	100	-50.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	564	1,476	1,775	1,700	2,010	13.24%
3400	UTILITIES	20,359	19,373	3,500	2,721	4,800	37.14%
3800	EQUIP REPAIR & MAINT SERVICES	1,650	1,650	1,650	1,650	1,650	0.00%
3900	OTHER SERVICES & CHARGES	609	470	1,600	1,500	2,165	35.31%
3903	TRAINING & DEVELOPMENT	734	1,478	21,200	10,000	19,300	-8.96%
	TOTAL	510,536	622,208	972,298	751,846	907,946	-6.62%

## Public Safety and Services

The Public Safety & Services Department encompasses Ranger Operations, Facilities Management, and Fleet Management. Each division serves a critical role for preserve visitors, other District departments, and partner government and non-profit organizations. Ranger Operations is the primary steward of the District performing important functions each day including opening, inspecting, cleaning, and education within the preserves. Fleet Management is responsible for the purchase and maintenance of all vehicles, equipment, fuel, and safety programs. These critical functions align to maintain safe and welcoming conditions within preserves consistent with the District's mission and vision.

Fiscal year 2025 in the Public Safety and Services department will provide a continued focus on safety measures throughout the District. Staff is hopeful that supply chain issues, operational costs, and other expenses will level off after another difficult budget year where vehicles were unavailable, commodity costs were high, and the labor and materials market was sluggish.

#### Department Goals/Objectives for FY2025

1. Increase leadership development training to prepare the leaders of tomorrow and establish the District as a model organization to work in.

Strategic Plan Goal 1, 2, Master Plan Goal 3, 4

2. Increase the number of community engagement events attended to educate preserve users and share the progress of the district

Strategic Plan Goal 3, Master Plan Goal 5

3. Maintain preserves, facilities, equipment, and District properties so that all visitors and users fully experience and utilize District amenities safely.

Strategic Plan Goal 1, Master Plan Goal 1

#### Performance Measures

Leadership training attended

Community engagement events attended

Automatic Defibrillator Device's Maintained

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
4	22	39	25
20	28	33	25
30	30	30	30

# **Public Safety and Services**



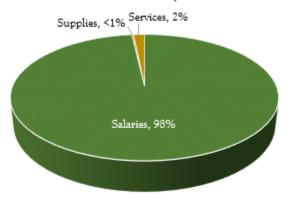
FY2025 Public Safety and Services Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	72,773	178,375	317,268	266,995	320,539	1.03%
Supplies	,	557	1,100	150	800	-27.27%
Services	,	5,005	5,600	1,837	5,100	-8.93%
Total	72,773	183,937	323,968	268,982	326,439	0.76%

## FY2025 Public Safety and Services Variances >10%

• Office and operating supplies are being managed appropriately.

Public Services & Safety Expenditure Summary



## FY2025 Public Safety and Services Detail Budget Fund & Department# 010 - PSS

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	72,773	149,960	272,480	229,235	275,631	1.16%
1250	VACATION LEAVE PAYMENTS				5,025		100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	,	28,415	44,788	32,735	44,908	0.27%
2100	OFFICE SUPPLIES	1	500	500	100	300	-40.00%
2200	OPERATING SUPPLIES	,	57	600	50	500	-16.67%
3400	UTILITIES	,	505	600	337	600	0.00%
3900	OTHER SERVICES & CHARGES	,	,	500	500	500	0.00%
3903	TRAINING & DEVELOPMENT	,	4,500	4,500	1,000	4,000	-11.11%
	TOTAL	72,773	183,937	323,968	268,982	326,439	0.76%

### 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 on 365 days a year doing a variety of tasks including 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 checkins, 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, and family campground.

#### Department Goals & Objectives

- 1. Operate with a customer-centric mindset focused on creating a positive overall visitor experience. Strategic Goal 5, Master Plan Goal 3, 4, and 6
- 2. Evaluate and provide Ranger Operations' portfolio of program offerings to align programs and service strategies to the District's strategic priorities and customer/visitor needs.

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

3. Improve opportunities for public interaction and dialogue related to the District initiatives and services.

Strategic Goal 3 and 5, Master Plan Goal 5

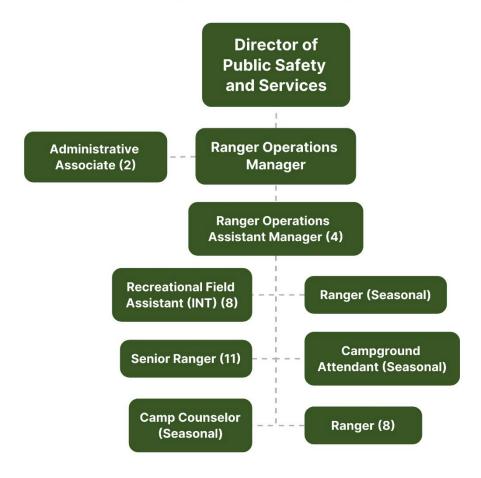
#### Performance Measures

# of Special Use, Youth Camping, Family Camping, and Picnic permits serviced by Ranger Operations # of recreation programs, events, and outreach activities

Community engagement encounters initiated by personnel

	2023	2024 Est	2025	
Benchmark	Actual	Actual	Budget	
6815	6939	6800	6850	
100	87	100	100	
131	120	131	131	

# **Ranger Operations**



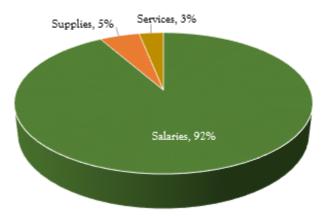
FY2025 Ranger Operations Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	1,958,420	2,359,358	2,323,225	2,345,167	2,518,361	8.40%
Supplies	91,010	113,060	138,155	134,600	141,155	2.17%
Services	90,822	101,568	86,303	81,052	86,720	0.48%
Total	2,140,252	2,573,986	2,547,683	2,560,819	2,746,236	7.79%

## FY2025 Ranger Operations Variances >10%

• N/A

Site Operations Expenditure Summary



## FY2025 Ranger Operations Detail Budget Fund & Department# 010 - G00

		2222	2222	2224	22245	2225	0/ 01
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	1,365,829	1,470,250	1,478,429	1,519,610	1,617,288	9.39%
1120	OVERTIME	3,273	5,098	12,000	9,000	12,000	0.00%
1130	TEMPORARY SALARIES & WAGES	138,855	238,155	260,400	260,000	264,600	1.61%
1140	PART-TIME HELP	82,358	105,553	156,467	135,000	163,563	4.54%
1150	HOLIDAY PAY	6,070	8,779	5,500	8,900	9,200	67.27%
1250	VACATION LEAVE PAYMENTS	18,339	17,448		8,483	,	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	,	66,566		,	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	343,696	447,509	410,429	404,174	451,710	10.06%
2100	OFFICE SUPPLIES	271	450	555	500	555	0.00%
2200	OPERATING SUPPLIES	13,256	35,114	34,800	33,000	34,800	0.00%
2250	SUMMER CAMP EXPENSES	1,487	1,317	1,600	1,900	1,900	18.75%
2300	FUEL & LUBRICANTS	624		750	,	500	-33.33%
2400	EQUIPMENT PARTS	307	400	1,100	700	1,100	0.00%
2500	GROUNDS MAINT SUPPLIES	35,282	36,972	45,000	45,000	42,600	-5.33%
2600	BLDG & OTHER MAINT SUPPLIES	10,625	12,235	14,800	14,500	16,000	8.11%
2700	SMALL TOOLS & MINOR EQUIPMENT	29,158	26,572	39,550	39,000	43,700	10.49%
3100	PROFESSIONAL SERVICES	10,721	9,838	6,500	10,000	13,500	107.69%
3400	UTILITIES	62,542	68,005	46,803	45,231	44,220	-5.52%
3500	RENTS & LEASES	13,784	13,854	20,000	15,821	15,000	-25.00%
3900	OTHER SERVICES & CHARGES	828	2,071	3,000	2,000	4,000	33.33%
3903	TRAINING & DEVELOPMENT	2,947	7,800	10,000	8,000	10,000	0.00%
	TOTAL	2,140,252	2,573,986	2,547,683	2,560,819	2,746,236	7.79%

## 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 2024 with the "Leading Fleets" award as one of the 50 top government fleets presented by Government Fleet Magazine and American Public Works Association (APWA). The team was also the recipient of the 2024 "100 Best Fleets" award (ranked #24 overall).

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, Safe Driver, and Blood Borne Pathogens. The District is committed to provide training to new and existing personnel to reinforce safety protocols 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.

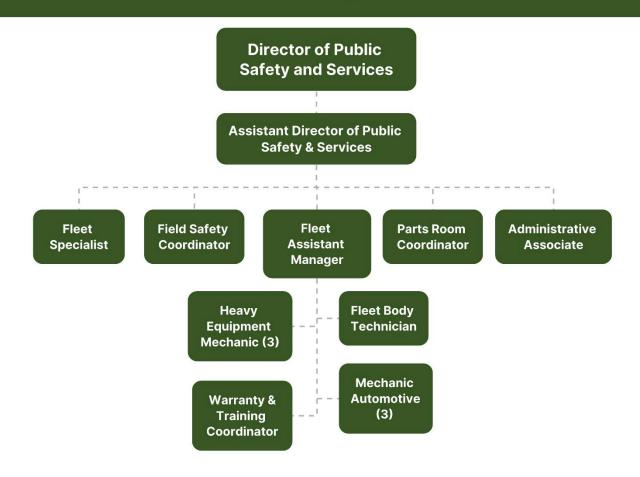
Strategic Plan Goal 2, Master Plan Goal 3 and 6

#### Performance Measures

% of District vehicles that operate on alternative fuel % of technician direct labor vs indirect labor # of provided safety trainings

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
98%	96%	97%	98%
78%	77%	76%	78%
2500	2674	2800	2800

# **Fleet Management**



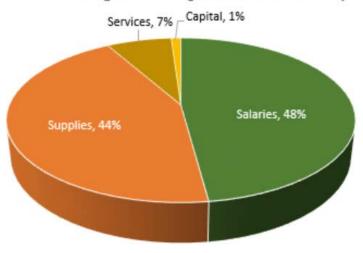
FY2025 Fleet Management Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	1,130,465	1,223,011	1,192,775	1,138,934	1,250,163	4.81%
Supplies	1,121,825	1,094,389	1,126,000	1,129,000	1,146,000	1.78%
Services	147,848	166,961	191,806	184,082	186,760	-2.63%
Capital	38,169	36,052	25,000	17,430	28,000	12.00%
Total	2,438,307	2,520,413	2,535,581	2,469,446	2,610,923	2.97%

### FY2025 Fleet Management Department Variances > 10%

• Purchase of EV safety equipment has increased the capital budget.

Fleet Management Expenditure Summary



## FY2025 Fleet Management Detail Budget Fund & Department# 010 - J01

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	936,611	988,323	960,700	877,767	981,956	2.21%
1120	OVERTIME	2,059	1,071	1,200	4,800	4,000	233.33%
1130	TEMPORARY SALARIES & WAGES	9,580	9,427	18,000	9,000	18,000	0.00%
1245	SICK LEAVE PAYMENTS		,	,	11,434		0.00%
1250	VACATION LEAVE PAYMENTS	10,187	11,247	,	9,127		0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	,	,	40,319		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	172,028	212,943	212,875	186,487	246,207	15.66%
2100	OFFICE SUPPLIES	11,304	11,157	14,000	14,000	14,000	0.00%
2200	OPERATING SUPPLIES	4,320	7,386	10,000	10,000	10,000	0.00%
2300	FUEL & LUBRICANTS	692,116	589,111	640,000	625,000	640,000	0.00%
2400	EQUIPMENT PARTS	391,238	454,323	420,000	440,000	440,000	4.76%
2600	BLDG & OTHER MAINT SUPPLIES	15,107	22,414	34,000	32,000	34,000	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	7,740	9,998	8,000	8,000	8,000	0.00%
3100	PROFESSIONAL SERVICES	3,370	9,992	43,200	40,000	34,500	-20.14%
3400	UTILITIES	80,779	72,045	70,506	63,682	69,760	-1.06%
3500	RENTS & LEASES	331	277	400	400	400	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	55,132	53,571	45,000	50,000	50,000	11.11%
3900	OTHER SERVICES & CHARGES	3,976	8,571	12,000	10,000	11,000	-8.33%
3903	TRAINING & DEVELOPMENT	4,260	22,505	20,700	20,000	21,100	1.93%
4200	OPER IMPROVEMENTS & STRUCTURES	15,894	15,589	25,000	17,430	20,000	-20.00%
4300	EQUIPMENT	22,275	20,463	,	,	8,000	0.00%
	TOTAL	2,438,307	2,520,413	2,535,581	2,469,446	2,610,923	2.97%

## 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 department maintains over 2,000 structural assets to ensure the District's workforce and patrons have serviceable conditions and facilities. The department strives to ensure the integrity, safety, functionality, and aesthetics of the structural and mechanical features. The team handles maintenance and repairs on all District buildings, shelters, bridges, gates, signs, piers, benches, utilities and other amenities and associated components. This includes Electrical, HVAC, Plumbing, Masonry, Carpentry, Painting and Sign Services trade work. Notable projects such as energy reducing measures, exterior reconditioning, roofing replacements, interior finishes, and upgrading mechanical systems.

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 and Operational Resources are integrated and carry out all necessary support to keep the buildings operational for the programmed intent. Operational Resources is the next section, the Building Renewal Fund is located in the Capital Section of the Budget under fund 530. Facilities Management is responsible for recommendations of building/infrastructure renewal projects for projecting and budget purposes.

#### Department Goals & Objectives

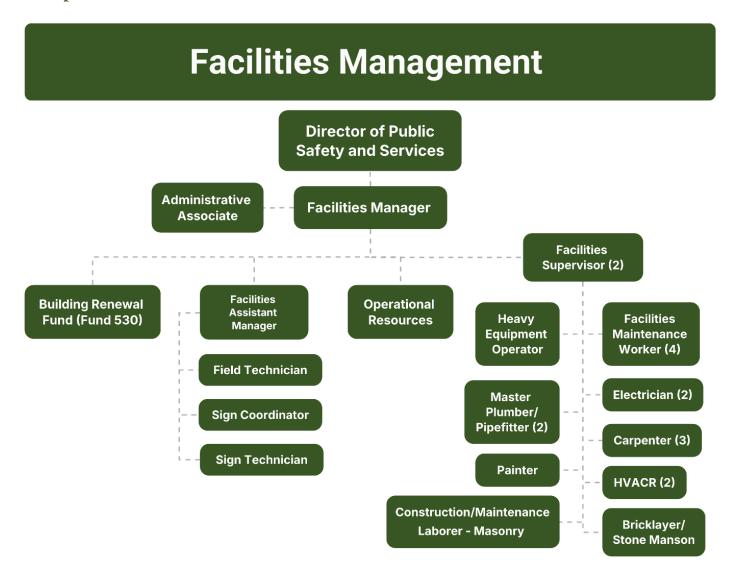
- 1. Maintain and replace asset components to specifications, standards, and expectations that minimizes operation and cost impacts.
  - Strategic Plan Goal 2, Master Plan Goal 3
- Evaluate resources available and services provided to identify the most efficient and effective support Facilities Management 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)

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
1,600	1,587	1,800	1,700
3,200	2,936	3,300	3,200
300	279	320	315



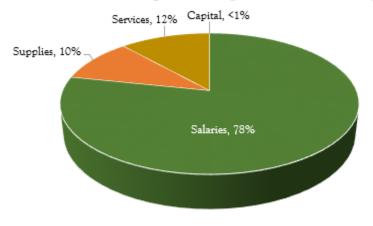
FY2025 Facilities Management Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	1,879,827	2,283,565	2,376,346	2,376,487	2,393,916	0.74%
Supplies	281,262	285,555	308,480	309,510	307,865	-0.20%
Services	307,894	306,414	380,184	333,998	356,290	-6.28%
Capital	,	,	6,500	5,690		-100.00%
Total	2,468,983	2,875,534	3,071,510	3,025,685	3,058,071	-0.44%

### FY2025 Facilities Management Variances >10%

• No capital purchases planned for FY25.

Facilities Management Expenditure Summary



## FY2025 Facilities Management Detail Budget Fund & Department# 010 - J00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	1,524,328	1,756,192	1,856,049	1,852,602	1,878,294	1.20%
1120	OVERTIME	2,230	1,081	1,500	1,250	1,500	0.00%
1130	TEMPORARY SALARIES & WAGES	14,430	19,632	25,560	22,000	34,080	33.33%
1245	SICK LEAVE PAYMENTS	7,799	5,637		4,639		0.00%
1250	VACATION LEAVE PAYMENTS	,	,	,	11,000		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	331,040	501,023	493,237	484,996	480,042	-2.68%
2100	OFFICE SUPPLIES	157	300	300	275	300	0.00%
2200	OPERATING SUPPLIES	4,799	12,952	11,950	12,000	12,850	7.53%
2300	FUEL & LUBRICANTS	160	278	300	275	300	0.00%
2400	EQUIPMENT PARTS	3,538	4,099	4,960	4,960	5,000	0.81%
2500	GROUNDS MAINT SUPPLIES	13,154	19,246	19,750	19,000	19,750	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	243,503	238,627	253,300	255,000	254,475	0.46%
2700	SMALL TOOLS & MINOR EQUIPMENT	15,951	10,053	17,920	18,000	15,190	-15.23%
3100	PROFESSIONAL SERVICES	31,256	21,515	37,550	26,000	30,120	-19.79%
3400	UTILITIES	135,968	139,065	133,164	130,198	136,540	2.54%
3500	RENTS & LEASES	57,952	62,011	89,000	70,000	79,000	-11.24%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	59,887	51,664	78,850	75,000	77,580	-1.61%
3602	GUARD RESIDENCES	8,548	13,079	18,000	12,000	10,000	-44.44%
3800	EQUIP REPAIR & MAINT SERVICES	364	653	500	1,000	550	10.00%
3900	OTHER SERVICES & CHARGES	7,917	8,909	10,220	8,200	9,640	-5.68%
3903	TRAINING & DEVELOPMENT	6,002	9,518	12,900	11,600	12,860	-0.31%
4300	EQUIPMENT		,	6,500	5,690		-100.00%
	TOTAL	2,468,983	2,875,534	3,071,510	3,025,685	3,058,071	-0.44%

## **Operational Resources**

The Operational Resources Department supports District operations and programming by maintaining clean, safe, aesthetic, and functional building environments and supports services for preserve users, staff and volunteers. Over seen by Facilities Management, the department coordinates maintenance and services at preserves and facilities for the District and assists with District projects, site logistics, public meetings and events, undertakes special projects and initiatives, and conducts scheduled and impromptu inspections District-wide.

The Operational Resources team works closely with district staff, volunteers and the public while coordinating and performing routine maintenance, inventories and inspections as well as responds to time sensitive facility specific needs. Staff provide support and services at all seven of the District's education centers as well as staff occupied and public use buildings. The team is also in charge of the functionality and upkeep of disparate, remote and specialty resources.

#### 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 and propose solutions that improve operations to maximize utilization of District resources and extend the life cycles of facilities and building systems.

Strategic Plan Goal 2, Master Plan Goal 4

3. Provide safe and well-maintained facilities to enhance our patrons, colleagues, and volunteers experience at the Forest Preserve District.

Strategic Plan Goal 2 and 5, Master Plan Goal 4

#### Performance Measures

Evaluate the quality and completeness of work order documentation

% of buildings inspected annually

# of buildings serviced annually

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
25	25	34	37
100%	100%	100%	100%
25	29	34	37

# **Operational Resources**



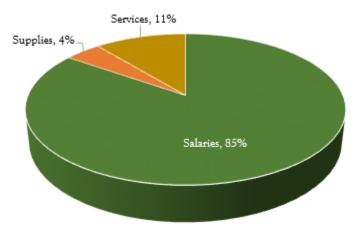
FY2025 Operational Resources Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	289,486	351,542	372,205	385,910	389,100	4.54%
Supplies	4,122	10,783	20,225	17,380	20,000	-1.11%
Services	34,803	28,149	48,200	47,800	50,440	4.65%
Total	328,411	390,474	440,630	451,090	459,540	4.29%

## FY2025 Operational Resources Variances >10%

• N/A

Operational Resources Expenditure Summary



## FY2025 Operational Resources Detail Budget Fund & Department# 010 - FLD

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	205,783	250,794	276,993	282,121	286,767	3.53%
1120	OVERTIME	2,519	1,751	2,500	3,000	3,500	40.00%
1245	SICK LEAVE PAYMENTS	2,902	1	-	,		0.00%
1250	VACATION LEAVE PAYMENTS	4,999	4,277		4,310		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	73,283	94,720	92,712	96,479	98,833	6.60%
2100	OFFICE SUPPLIES	209	18	350	350	500	42.86%
2200	OPERATING SUPPLIES	829	1,786	2,000	2,030	2,100	5.00%
2500	GROUNDS MAINT SUPPLIES	558	1,505	1,000	1,000	1,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	1,575	4,440	10,375	7,500	9,400	-9.40%
2700	SMALL TOOLS & MINOR EQUIPMENT	951	3,034	6,500	6,500	7,000	7.69%
3400	UTILITIES	1,437	2,351	3,000	2,650	2,160	-28.00%
3500	RENTS & LEASES	,	112	500	450	500	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	32,497	24,471	37,600	37,600	40,530	7.79%
3900	OTHER SERVICES & CHARGES	544	355	1,100	1,100	850	-22.73%
3903	TRAINING & DEVELOPMENT	325	860	6,000	6,000	6,400	6.67%
	TOTAL	328,411	390,474	440,630	451,090	459,540	4.29%

#### Law Enforcement

Law Enforcement's primary role is to manage public safety by reducing the risk of injury and crime, protect the District's natural resources, and enforce District ordinances and state statutes. 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 automatic license plate reader cameras 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 constantly looks at ways to use technology; implementing body worn cameras recently and unmanned arial vehicles (UAV/drone) to help ensure our preserve users are safe.

#### Department Goals & Objectives

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

Strategic Plan Goal 1, Master Plan Goal 1

2. Ensure staff are well trained and 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

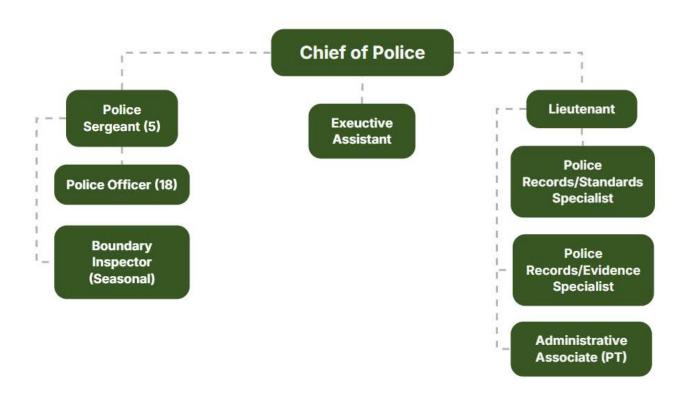
Officers' compliance with Illinois Training & Standards Board mandates, requirements, and CALEA standards.

Percent of time spent related to community engagement interactions, non-emergency calls related to citizen assistance and special events.

Law Enforcement special events with the public.

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
100%	100	100	100
25%	33%	26%	25%
15	20	26	24

# **Law Enforcement**



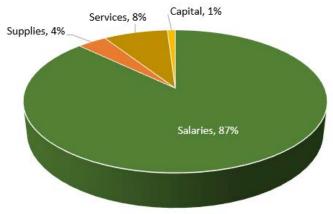
FY2025 Law Enforcement Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	3,029,518	3,130,331	3,172,874	3,328,369	3,327,288	4.87%
Supplies	47,018	58,932	67,466	60,632	140,394	108.10%
Services	242,799	285,806	298,165	278,270	309,759	3.89%
Capital	35,645	64,937	32,754	28,000	22,600	-31.00%
Total	3,354,980	3,540,006	3,571,259	3,695,271	3,800,041	6.41%

#### FY2025 Law Enforcement Variances >10%

- Purchases of body cameras lead the supplies increase
- Capital sees a decrease as less FLOCK cameras will be purchased than prior year.





# FY2025 Law Enforcement Detail Budget

## Fund & Department# 010 - U00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	2,295,207	2,322,755	2,446,971	2,575,249	2,611,522	6.72%
1120	OVERTIME	116,548	119,407	100,000	126,581	110,000	10.00%
1130	TEMPORARY SALARIES & WAGES	11,106	12,887	14,000	14,000	14,000	0.00%
1140	PART-TIME HELP	23,279	11,502	25,188	14,642	23,879	-5.20%
1150	HOLIDAY PAY	24,294	23,586	30,000	30,000	32,000	6.67%
1245	SICK LEAVE PAYMENTS	36,654	19,664	,	10,932	,	0.00%
1250	VACATION LEAVE PAYMENTS	38,422	41,868	,	11,438	,	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	125,997	69,596	,	43,049	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	358,011	509,066	556,715	502,478	535,887	-3.74%
2100	OFFICE SUPPLIES	1,370	1,783	875	500	300	-65.71%
2200	OPERATING SUPPLIES	40,287	41,670	48,909	43,000	48,320	-1.20%
2600	BLDG & OTHER MAINT SUPPLIES	1,414	2,001	2,550	2,000	1,400	-45.10%
2700	SMALL TOOLS & MINOR EQUIPMENT	3,947	13,478	15,132	15,132	90,374	497.24%
3100	PROFESSIONAL SERVICES	160,649	166,913	170,798	170,000	171,268	0.28%
3105	LEGAL	16,503	16,687	22,000	17,677	20,000	-9.09%
3400	UTILITIES	27,263	24,810	25,200	26,093	26,400	4.76%
3500	RENTS & LEASES	7,500	32,853	22,500	22,500	34,500	53.33%
3800	EQUIP REPAIR & MAINT SERVICES	1,355	1,879	1,500	2,000	3,300	120.00%
3900	OTHER SERVICES & CHARGES	7,977	8,929	14,215	10,000	10,003	-29.63%
3903	TRAINING & DEVELOPMENT	21,552	33,735	41,952	30,000	44,288	5.57%
4300	EQUIPMENT	35,645	64,937	32,754	28,000	22,600	-31.00%
	TOTAL	3,354,980	3,540,006	3,571,259	3,695,271	3,800,041	6.41%

## 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\*

# of Educational Opportunities Offered Districtwide # of customer and resident outlets to provide feedback, suggestions, and satisfaction

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
5	12	14	22
6	7	7	7
10	11	11	11

# **Community Engagement**



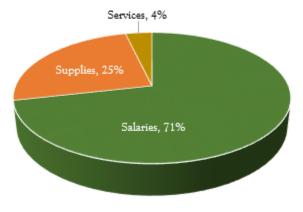
FY2025 Community Engagement Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	232,704	356,372	379,580	384,336	393,230	3.60%
Supplies	51,418	70,059	107,820	122,570	136,735	26.82%
Services	12,737	14,004	16,729	17,477	20,361	21.71%
Total	296,859	440,435	504,129	524,383	550,326	9.16%

### FY2025 Community Engagement Variances >10%

- Increase in supplies is due to purchases for resale as increase in offerings at events.
- Training and development leads the increases in services.

Community Engagement Services Expenditure Summary



FY2025 Community Engagement Budget Detail Fund & Department# 010 - ED1

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	202,299	303,673	326,800	330,817	340,548	4.21%
1120	OVERTIME	,	8	١	١	,	0.00%
1130	TEMPORARY SALARIES & WAGES	3,945	,	,	,		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,460	52,691	52,780	53,519	52,682	-0.19%
2100	OFFICE SUPPLIES	145	181	220	220	235	6.82%
2200	OPERATING SUPPLIES	274	2,990	2,000	2,000	2,000	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	,	,	600	350	,	-100.00%
2800	PURCHASES FOR RESALE	50,999	66,888	105,000	120,000	134,500	28.10%
3100	PROFESSIONAL SERVICES	6,921	8,273	8,038	8,038	8,488	5.60%
3400	UTILITIES	4,397	1,129	1,800	1,500	1,644	-8.67%
3900	OTHER SERVICES & CHARGES	507	1,053	1,273	1,750	1,829	43.68%
3903	TRAINING & DEVELOPMENT	912	3,549	5,618	6,189	8,400	49.52%
	TOTAL	296,859	440,435	504,129	524,383	550,326	9.16%

## 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 footprint by adding value-added channels to its arsenal. The team manages a TikTok channel that now reaches over 332,000 subscribers which is more followers than any other DuPage County entity. The number of followers also exceeds many landmark Chicago cultural entities. The District's combined social media channels garnered more than 70 million views annually. Community Relations also manages District media relations, graphic design, multimedia initiatives including video production and still photography, digital newsletters distributed to 35,000 accounts, the District 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 assessments provided for staff consideration (annually)

News Releases Published (annually)

Benchmark	2023 Actual	2024 Est Actual	2025 Budget	
4	6	6	6	
3	3	3	3	
24	37	40	35	

# **Community Relations**



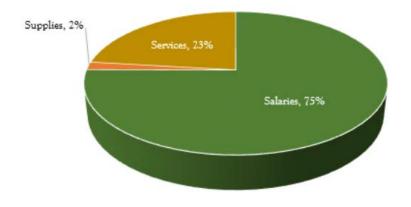
FY2025 Community Relations Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	459,109	439,658	443,926	457,895	462,128	4.10%
Supplies	9,167	6,229	9,460	6,410	10,950	15.75%
Services	59,661	60,393	147,100	411,061	146,320	-0.53%
Total	527,937	506,280	600,486	875,366	619,398	3.15%

### FY2025 Community Relations Variances >10%

• Supplies sees an increase due to the scheduled replacement of equipment.

Community Relations Expenditure Summary



## FY2025 Community Relations Detail Budget

## Fund & Department# 010 - N00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	362,914	368,354	372,362	376,938	388,076	4.22%
1120	OVERTIME	-	13	,		,	0.00%
1130	TEMPORARY SALARIES & WAGES		7,173	9,600	12,000	10,260	6.88%
1250	VACATION LEAVE PAYMENTS	3,360	1,551	,	2,837	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	92,835	62,567	61,964	66,120	63,792	2.95%
2100	OFFICE SUPPLIES	1,541	607	1,110	1,110	1,100	-0.90%
2200	OPERATING SUPPLIES	2,171	436	1,500	1,500	1,500	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	5,058	2,769	6,850	3,800	8,350	21.90%
2800	PURCHASES FOR RESALE	397	2,417	,	-	,	0.00%
3100	PROFESSIONAL SERVICES	50,524	47,432	114,600	178,800	114,100	-0.44%
3400	UTILITIES	955	1,891	1,800	2,081	2,100	16.67%
3900	OTHER SERVICES & CHARGES	5,169	6,082	16,100	217,080	15,320	-4.84%
3903	TRAINING & DEVELOPMENT	3,013	4,988	14,600	13,100	14,800	1.37%
	TOTAL	527,937	506,280	600,486	875,366	619,398	3.15%

### Visitor Engagement

The Visitor Engagement department is made up of two visitor-facing teams: Visitor Engagement and Environmental Interpretation. 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 Environmental Interpreters 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, nine 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 Engagement 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 the Recreational Accessibility Plan

New customer experience improvements integrated into Visitor Services procedures.

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
2	3	4	2
1	1	1	1
2	2	2	2

# **Visitor Engagement**



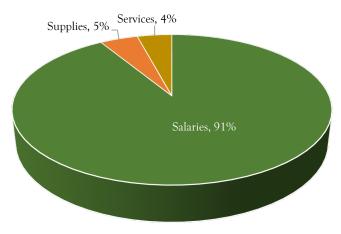
FY2025 Visitor Engagement Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	670,762	633,940	665,470	644,666	665,210	-0.04%
Supplies	9,192	15,100	33,300	27,834	33,300	0.00%
Services	15,331	18,134	30,620	20,200	30,470	-0.49%
Total	695,285	667,174	729,390	692,700	728,980	-0.06%

# FY2025 Visitor Engagement Variances >10%

• N/A

Visitor Services Expenditure Summary



# FY2025 Visitor Engagement Detail Budget Fund & Department# 010 - N01

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1110	REGULAR SALARIES & WAGES	517,719	487,530	493,262	476,613	506,075	2.60%
1120	OVERTIME	6	668	600	,	600	0.00%
1130	TEMPORARY SALARIES & WAGES	20,687	34,306	42,840	42,840	44,640	4.20%
1140	PART-TIME HELP	-	,	18,000	18,000	17,751	-1.38%
1250	VACATION LEAVE PAYMENTS	•	675	-	-		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	132,350	110,761	110,768	107,213	96,144	-13.20%
2100	OFFICE SUPPLIES	328	1,697	2,150	1,800	2,150	0.00%
2200	OPERATING SUPPLIES	4,856	10,384	21,500	20,000	21,500	0.00%
2250	SUMMER CAMP EXPENSES	3,502	2,968	7,200	5,500	7,200	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	506	,	1,900	500	1,900	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	•	51	550	34	550	0.00%
3100	PROFESSIONAL SERVICES	3,817	3,111	11,200	5,000	11,200	0.00%
3400	UTILITIES	2,056	4,635	4,800	4,200	4,800	0.00%
3900	OTHER SERVICES & CHARGES	7,386	6,758	10,420	9,000	10,270	-1.44%
3903	TRAINING & DEVELOPMENT	2,072	3,630	4,200	2,000	4,200	0.00%
	TOTAL	695,285	667,174	729,390	692,700	728,980	-0.06%

# 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 multiple "Horsin' Around Days" throughout the spring, summer and fall and provided events to the public that include 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	2023 Actual	2024 Est Actual	2025 Budget
2	2	0	2
1	0	1	1
2	2	3	2

# **Danada Equestrian Center**

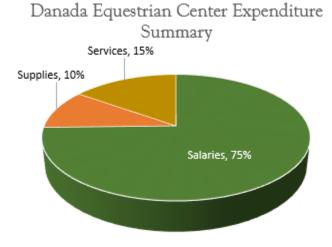


FY2025 Danada Equestrian Center Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	381,444	400,080	524,661	422,811	466,740	-11.04%
Supplies	39,239	44,179	55,195	53,701	63,786	15.56%
Services	97,728	118,195	119,233	111,995	95,068	-20.27%
Total	518,411	562,454	699,089	588,507	625,594	-10.51%

# FY2025 Danada Equestrian Center Variances >10%

- Salaries decreased as a full time with benefits position was absorbed by non full time positions.
- Supplies increased due to increased costs related to equestrian care.
- Prior year contractor services are not needed for a project, bringing service expenses down.



# FY2025 Danada Equestrian Center Detail Budget Fund and Department# 010 - H00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	208,139	216,248	315,735	240,672	289,754	-8.23%
1120	OVERTIME	3,708	5,367	3,000	5,800	3,000	0.00%
1130	TEMPORARY SALARIES & WAGES	24,361	27,626	41,280	41,280	42,320	2.52%
1140	PART-TIME HELP	90,375	99,130	94,079	92,216	94,097	0.02%
1150	HOLIDAY PAY	1	,	,	350	,	0.00%
1250	VACATION LEAVE PAYMENTS	2,009	1,767	,	4,061	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	52,852	49,942	70,567	38,432	37,569	-46.76%
2100	OFFICE SUPPLIES	725	1,182	860	800	860	0.00%
2200	OPERATING SUPPLIES	29,239	36,848	46,495	45,000	52,636	13.21%
2250	SUMMER CAMP EXPENSES	2,009	1,460	1,620	1,620	1,620	0.00%
2400	EQUIPMENT PARTS	159	146	100	100	100	0.00%
2500	GROUNDS MAINT SUPPLIES	2,689	2,022	2,630	2,802	3,080	17.11%
2600	BLDG & OTHER MAINT SUPPLIES	2,065	483	1,880	2,129	2,030	7.98%
2700	SMALL TOOLS & MINOR EQUIPMENT	1,149	1,232	1,460	1,250	3,460	136.99%
3100	PROFESSIONAL SERVICES	63,197	78,101	86,550	86,000	64,355	-25.64%
3400	UTILITIES	24,660	31,596	23,688	17,000	19,544	-17.49%
3500	RENTS & LEASES	8,389	7,536	7,500	7,500	9,564	27.52%
3800	EQUIP REPAIR & MAINT SERVICES	360	,	360	360	360	0.00%
3900	OTHER SERVICES & CHARGES	21	360	395	395	205	-48.10%
3903	TRAINING & DEVELOPMENT	466	602	740	740	1,040	40.54%
	TOTAL	518,411	562,454	699,089	588,507	625,594	-10.51%

### 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 programing and demonstrations are linked to the mission of the District and attract and engage new audiences.

### Department Goals & Objectives

1. Provide high quality programing 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 Analyze event attendance to measure engagement of offerings

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
168	160	168	168
2	3	6	2
5	4	4	5

# Kline Creek Farm



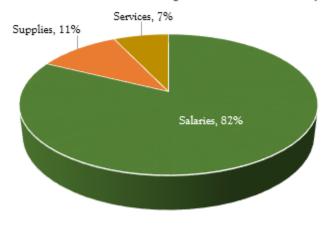
FY2025 Kline Creek Farm Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	583,556	638,961	658,559	673,245	666,264	1.17%
Supplies	60,508	89,375	70,540	66,772	85,955	21.85%
Services	67,370	79,449	63,201	55,667	57,685	-8.73%
Total	711,434	807,785	792,300	795,684	809,904	2.22%

### FY2025 Kline Creek Farm Variances >10%

• Supplies increases are seen due to purchase of horses as well as materials for a fence replacement.

Kline Creek Farm Expenditure Summary



### FY2025 Kline Creek Farm Detail Budget Fund & Department# 010 - L00

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1110	REGULAR SALARIES & WAGES	374,870	395,856	401,450	408,675	416,801	3.82%
1120	OVERTIME	1,431	2,342	,	2,800	,	100.00%
1130	TEMPORARY SALARIES & WAGES	17,957	26,277	44,000	44,000	44,000	0.00%
1140	PART-TIME HELP	108,065	112,971	118,600	120,597	111,040	-6.37%
1150	HOLIDAY PAY	v	144	,	188	v	0.00%
1250	VACATION LEAVE PAYMENTS	1,906	4,761	-	5,128	1	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	79,327	96,610	94,509	91,857	94,423	-0.09%
2100	OFFICE SUPPLIES	403	309	615	600	655	6.50%
2200	OPERATING SUPPLIES	29,744	34,697	52,475	43,000	58,850	12.15%
2250	SUMMER CAMP EXPENSES	664	1,917	3,150	3,150	3,450	9.52%
2500	GROUNDS MAINT SUPPLIES	4,395	11,220	6,800	8,500	11,000	61.76%
2600	BLDG & OTHER MAINT SUPPLIES	4,930	8,493	4,000	6,000	7,000	75.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	5,488	4,431	3,500	5,000	5,000	42.86%
2800	PURCHASES FOR RESALE	14,884	28,308	-	522	-	0.00%
3100	PROFESSIONAL SERVICES	35,672	43,906	37,570	37,000	34,870	-7.19%
3400	UTILITIES	26,851	30,900	20,391	16,386	17,300	-15.16%
3500	RENTS & LEASES	-	498	2,000	500	2,000	0.00%
3800	EQUIP REPAIR & MAINT SERVICES		131		•		0.00%
3900	OTHER SERVICES & CHARGES	1,014	1,482	1,040	1,481	1,265	21.63%
3903	TRAINING & DEVELOPMENT	3,833	2,532	2,200	300	2,250	2.27%
	TOTAL	711,434	807,785	792,300	795,684	809,904	2.22%

# 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 connects people to nature by offering art exhibits, art classes and heritage tours. People can also get a permit to use the facility for private functions and performances. An outside consultant developed the Mayslake Master plan and it is ready to go before Commission. The master plan engaged the public, staff and other stakeholders.

### 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. 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

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
5	49	65	65
3	5	1	0
5	8	9	8

# **Mayslake Peabody Estate**



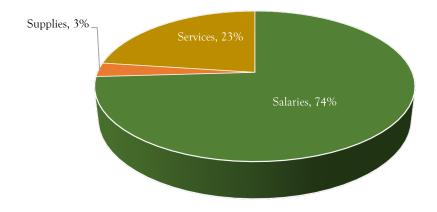
FY2025 Mayslake Peabody Estate Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Expenditure Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Salaries	249,848	290,670	314,680	311,845	325,044	3.29%
Supplies	5,210	10,443	16,470	10,600	13,200	-19.85%
Services	84,661	101,077	103,034	89,387	100,535	-2.43%
Total	339,719	402,190	434,184	411,832	438,779	1.06%

### FY2025 Mayslake Peabody Estate Variances >10%

• A decrease in supplies is due to less plants for grounds maintenance

Mayslake Expenditure Summary



# FY2025 Mayslake Peabody Estate Detail Budget Fund & Department# 010 - MAY

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	140,628	175,070	189,218	191,559	197,174	4.20%
1120	OVERTIME	628	390	107,210	1,000	1,000	100.00%
1130	TEMPORARY SALARIES & WAGES	2,306	7,050	12,600	12,000	12,600	0.00%
1140	PART-TIME HELP	79,914	42,939	53,465	48,011	55,901	4.56%
1150	HOLIDAY PAY	114	-		•		0.00%
1250	VACATION LEAVE PAYMENTS		2,175		,		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,258	63,046	59,397	59,275	58,369	-1.73%
2100	OFFICE SUPPLIES	512	1,978	2,100	400	500	-76.19%
2200	OPERATING SUPPLIES	3,263	6,561	5,000	5,000	7,150	43.00%
2500	GROUNDS MAINT SUPPLIES	36	57	5,000	1,000	1,500	-70.00%
2600	BLDG & OTHER MAINT SUPPLIES	800	1,589	2,900	2,900	2,400	-17.24%
2700	SMALL TOOLS & MINOR EQUIPMENT	449	258	1,470	1,300	1,650	12.24%
2800	PURCHASES FOR RESALE	150	-		,	•	0.00%
3100	PROFESSIONAL SERVICES	3,865	4,679	13,000	13,000	16,400	26.15%
3400	UTILITIES	79,297	96,126	88,379	75,000	82,300	-6.88%
3900	OTHER SERVICES & CHARGES	218	272	255	387	435	70.59%
3903	TRAINING & DEVELOPMENT	1,281		1,400	1,000	1,400	0.00%
	TOTAL	339,719	402,190	434,184	411,832	438,779	1.06%

# Fullersburg Woods Campus

Fullersburg Woods Campus engages, educates, and seeks to inspire all generations to explore, value and protect our historical and natural resources. Fullersburg Woods Campus programing 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, Graue Mill Tours, Graue Mill Corn Grinding demonstrations 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 programing through "Find it at Fullersburg" which engages the community and attracts visitors to the preserve.

The Fullersburg Team completed it's first full year of programs and operations at Graue Mill and House. They are expanding their Mill tour offerings to cover more diverse audiences. Fullersburg will continue moving towards being a "four seasons" preserve that offers unique programing all year round.

#### Department Goals & Objectives

- 1. Continue to offer 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
- 4. Facilitate and Develop a master plan for FBWC

  Strategic Plan Goal 2, Master Plan Goal 2

#### Performance Measures

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

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
3	15	20	25
2	0	18	45
1	1	15	30

# **Fullersburg Woods Campus**



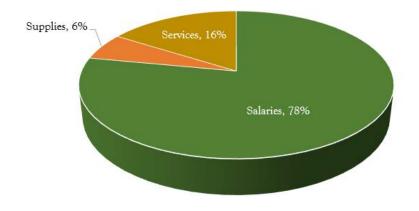
FY2025 Fullersburg Woods Campus Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	234,041	346,250	393,737	352,929	370,204	-5.98%
Supplies	6,594	21,418	24,750	23,878	25,500	3.03%
Services	62,712	80,647	79,806	55,929	75,946	-4.84%
Total	303,347	448,315	498,293	432,736	471,650	-5.35%

# FY2025 Fullersburg Woods Campus Variances >10%

• N/A

Fullersburg Expenditure Summary



# FY2025 Fullersburg Woods Campus Detail Budget Fund & Department# 010 - R00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	191,315	230,468	295,901	280,772	300,404	1.52%
1120	OVERTIME	153	161	,	-	,	0.00%
1130	TEMPORARY SALARIES & WAGES	-	60,261	13,920	13,028	15,360	10.34%
1250	VACATION LEAVE PAYMENTS	2,821	7,303	5,950	6,000	,	-100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	39,752	48,057	77,966	53,129	54,440	-30.17%
2100	OFFICE SUPPLIES	70	822	550	494	550	0.00%
2200	OPERATING SUPPLIES	3,789	17,068	19,000	17,988	19,000	0.00%
2250	SUMMER CAMP EXPENSES	-	•	1,000	1,342	1,200	20.00%
2500	GROUNDS MAINT SUPPLIES	337	347	1,300	1,187	500	-61.54%
2600	BLDG & OTHER MAINT SUPPLIES	898	852	1,750	1,767	1,300	-25.71%
2700	SMALL TOOLS & MINOR EQUIPMENT	1,226	1,217	1,150	1,100	2,950	156.52%
2800	PURCHASES FOR RESALE	274	1,112	,	,	`	0.00%
3100	PROFESSIONAL SERVICES	30,376	35,849	34,200	25,978	34,200	0.00%
3400	UTILITIES	31,882	42,624	42,456	28,021	39,596	-6.74%
3900	OTHER SERVICES & CHARGES	324	1,440	1,450	630	450	-68.97%
3903	TRAINING & DEVELOPMENT	130	734	1,700	1,300	1,700	0.00%
	TOTAL	303,347	448,315	498,293	432,736	471,650	-5.35%

### St. James Farm

St. James Farm 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 educational experiences. Strategic Plan Goal 5, Master Plan Goal 2
- 2. Finalize interpretive plan for the site.

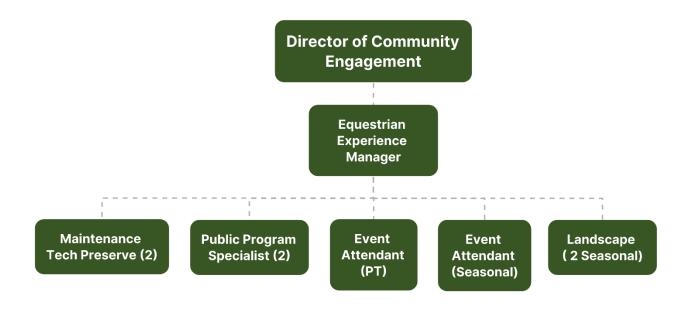
  Strategic Plan Goal 5, Master Plan Goal 2 and 3
- 3. Use the caboose and Pavilion for District-driven public engagement Strategic Plan Goal 3, Master Plan Goal 2 and 5

#### Performance Measures

Develop mobility-friendly tours/including self guided Number of Programs reviewed and developed annually Develop ADA component to Horsin' Around Days/Programs

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
1	1	1	1
5	5	5	5
1	1	0	0

# St. James Farm



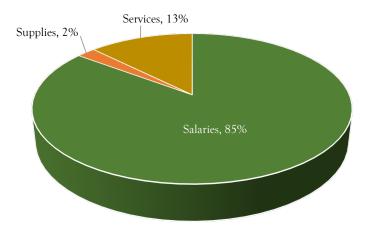
FY2025 St. James Farm Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	450,505	468,090	464,716	475,873	513,766	10.55%
Supplies	11,660	43,870	15,714	18,773	13,494	-14.13%
Services	84,738	109,612	79,322	72,734	75,536	-4.77%
Total	546,903	621,572	559,752	567,380	602,796	7.69%

### FY2025 St. James Farm Variances >10%

- Salaries increase is due to a higher use of temporary staffing to maintain services.
- The decrease in supplies is due to anticipated lower usage of propane for a building, lower supply
  of sand and gravel needed for maintenance and not budgeting for a piece of equipment previously
  acquired.

St. James Farm Expenditure Summary



# FY2025 St. James Farm Detail Budget

# Fund & Department# 010 - SJF

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	306,293	336,867	341,214	350,025	362,450	6.22%
1120	OVERTIME	5,436	5,327	3,000	2,500	3,000	0.00%
1130	TEMPORARY SALARIES & WAGES	67,086	52,904	39,159	39,159	56,480	44.23%
1140	PART-TIME HELP	,		16,200	16,200	17,966	10.90%
1250	VACATION LEAVE PAYMENTS	4,377	4,459	,	5,807		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	67,313	68,533	65,143	62,182	73,870	13.40%
2100	OFFICE SUPPLIES	235	212	200	200	200	0.00%
2200	OPERATING SUPPLIES	2,708	5,213	3,525	2,500	3,525	0.00%
2250	SUMMER CAMP EXPENSES	1,304	1,620	1,520	1,839	1,800	18.42%
2300	FUEL & LUBRICANTS	1,488	972	1,794	1,294	1,294	-27.87%
2400	EQUIPMENT PARTS	612	168	425	425	425	0.00%
2500	GROUNDS MAINT SUPPLIES	1,864	11,599	3,620	2,620	2,620	-27.62%
2600	BLDG & OTHER MAINT SUPPLIES	2,076	19,564	2,080	8,201	2,080	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	1,373	4,522	2,550	1,694	1,550	-39.22%
3100	PROFESSIONAL SERVICES	11,038	35,359	11,579	11,579	11,579	0.00%
3400	UTILITIES	73,460	73,990	66,601	60,225	62,816	-5.68%
3800	EQUIP REPAIR & MAINT SERVICES	180		200	200	200	0.00%
3900	OTHER SERVICES & CHARGES	60	263	561	350	561	0.00%
3903	TRAINING & DEVELOPMENT			380	380	380	0.00%
	TOTAL	546,903	621,572	559,752	567,380	602,796	7.69%

# **ZOOLOGICAL FUND**



# DuPage Wildlife Conservation Center

The DuPage Wildlife Conservation Center at Willowbrook Forest Preserve in Glen Ellyn is a native wildlife rehabilitation and endangered and threatened species propagation 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 programing as well as virtual programing with high demand from schools and education-based groups. DuPage Wildlife Conservation Center 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 multiagency Blanding's turtle "head start" program.

The expansion and construction of the newly named DuPage Wildlife Conservation Center will open in 2025. The new moniker highlights the center's renewed emphasis on conservation and encompasses the wide range of other wildlife-related activities conducted there, including rehabilitation, propagation of endangered and threatened species, and public education about peaceful coexistence with our animal neighbors. The center will feature a new 27,000-square-foot wildlife rehabilitation clinic and visitor center, the District's first net-zero designed building. This facility will generate more energy from renewable resources than it consumes, setting a new sustainability standard in the region.

### Department Goals & Objectives

1. Develop and make engaging content available for all visitors to DuPage Wildlife Conservation 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

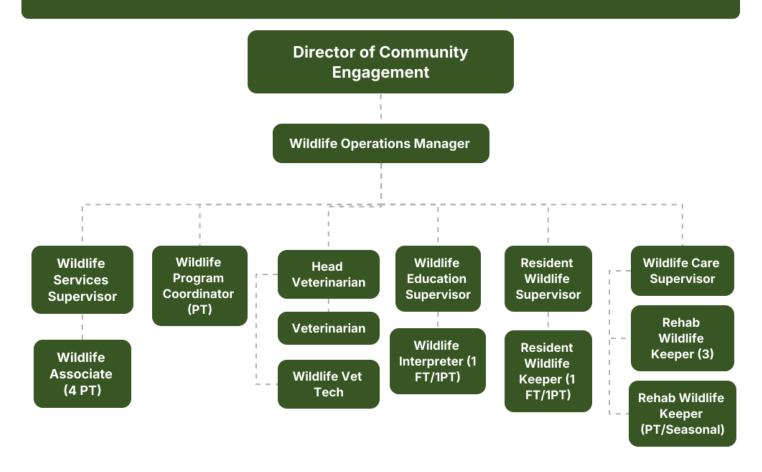
### Performance Measures

rehabilitation

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

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
4	4	6	10
90%	90%	90%	90%
25%	25%	25%	25%

# **DuPage Wildlife Conservation Center**



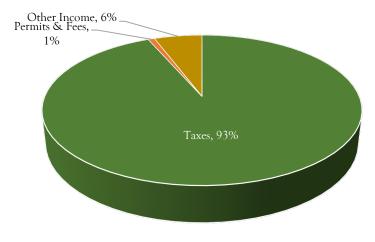
FY2025 DuPage Wildlife Conservation Center Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Taxes	1,330,284	1,376,840	1,348,807	1,358,664	2,631,765	95.12%
Permits & Fees	31,738	9,983	9,500	7,741	22,000	131.58%
Other Income	325,143	84,323	170,000	196,546	162,500	-4.41%
Total	1,687,165	1,471,146	1,528,307	3,038,411	2,816,265	84.27%

# FY2025 DuPage Wildlife Conservation Center Revenue Variances >10%

- Increase in taxes due to an increase in the tax levy.
- Permits and fees is anticipated to increase as the building comes on-line and available to the public.

DuPage Wildlife Center Revenue Summary



FY2025 DuPage Wildlife Conservation Center Detail Revenue Budget Fund# 050

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1100	CURRENT LEVY	1,099,678	1,187,497	1,212,519	1,212,519	2,500,000	106.18%
1200	PERSONAL PROPERTY REPLACEMENT TAX	230,606	189,343	136,288	146,145	131,765	-3.32%
2735	SUMMER CAMP	13,665		,	,	9,000	0.00%
2740	EDUCATION PROGRAMS	14,561	5,936	4,500	6,741	10,000	122.22%
2849	OTHER TAXABLE SALES	3,612	4,226	5,000	1,000	3,000	-40.00%
2850	CASH OVER AND UNDER	(101)	(179)	,			0.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	,		,	1,475,460		0.00%
4400	INVESTMENT INCOME	187,034	(88,782)	10,000	36,513	2,500	-75.00%
4900	OTHER NONTAXABLE		,		33	,	0.00%
4920	DONATIONS	138,109	173,105	160,000	160,000	160,000	0.00%
	TOTAL	1,687,165	1,471,146	1,528,307	3,038,411	2,816,265	84.27%

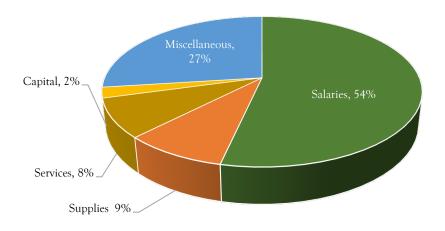
FY2025 DuPage Wildlife Conservation Center Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	1,099,570	1,223,399	1,560,134	1,399,590	1,520,689	-2.53%
Supplies	257,407	259,273	245,900	245,400	251,650	2.34%
Services	116,303	156,356	239,197	239,309	237,814	-0.58%
Capital	-		55,000	55,000	65,000	18.18%
Miscellaneous	18,000	18,000	18,000	18,000	768,000	4166.67%
Total	1,491,280	1,657,028	2,118,231	1,957,299	2,843,153	34.22%

# FY2025 DuPage Wildlife Conservation Center Expenditure Variances >10%

- Increase in capital as the building comes on-line and needs are fulfilled.
- Increase in transfers as the fund begins to pay for its operational resources.

Dupage Wildlife Center Expenditure Summary



FY2025 DuPage Wildlife Conservation Center Detail Expenditure Budget Fund# 050

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1110	REGULAR SALARIES & WAGES	599,277	667,993	837,230	760,223	827,821	-1.12%
1120	OVERTIME	11,456	14,605	15,000	15,000	15,000	0.00%
1130	TEMPORARY SALARIES & WAGES	111,112	126,104	157,920	157,920	172,680	9.35%
1140	PART-TIME HELP	196,233	242,785	277,987	280,826	317,375	14.17%
1150	HOLIDAY PAY	3,824	3,862	•	3,798	•	0.00%
1250	VACATION LEAVE PAYMENTS	5,371	3,684		2,878	•	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	172,297	164,366	271,997	178,945	187,813	-30.95%
2100	OFFICE SUPPLIES	1,423	2,494	1,200	1,200	1,200	0.00%
2200	OPERATING SUPPLIES	220,570	199,244	175,500	175,000	178,500	1.71%
2250	SUMMER CAMP EXPENSES	579			-	2,500	0.00%
2400	EQUIPMENT PARTS	-	-	400	400	400	0.00%
2500	GROUNDS MAINT SUPPLIES		1,619	1,700	1,700	1,700	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	17,277	49,347	49,150	49,150	49,150	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	16,371	6,395	12,950	12,950	13,200	1.93%
2800	PURCHASES FOR RESALE	1,187	174	5,000	5,000	5,000	0.00%
3100	PROFESSIONAL SERVICES	33,567	59,868	130,000	130,000	131,000	0.77%
3300	INSURANCE SERVICES & PREMIUMS	5,500	-	-	•	,	0.00%
3400	UTILITIES	57,839	71,995	80,797	80,797	79,764	-1.28%
3500	RENTS & LEASES	1,425	389	1,000	112	,	-100.00%
3800	EQUIP REPAIR & MAINT SERVICES	1,837	1,510	2,000	3,000	2,000	0.00%
3900	OTHER SERVICES & CHARGES	3,171	7,434	6,800	6,800	7,200	5.88%
3903	TRAINING & DEVELOPMENT	12,964	15,160	18,600	18,600	17,850	-4.03%
4300	EQUIPMENT	-	-	55,000	55,000	65,000	18.18%
9200	INTERFUND TRANSFERS OUT	18,000	18,000	18,000	18,000	768,000	4166.67%
	TOTAL	1,491,280	1,657,028	2,118,231	1,957,299	2,843,153	34.22%

# WETLAND AQUATIC & RIPARIAN PROGRAM (WARP) 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

- 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*
- 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	2023 Actual	2024 Est Actual	2025 Budget
97	97	97	97
100	300	365	365
750	0	250	250

# **WARP**



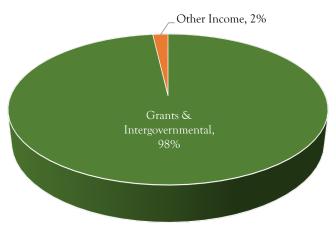
# FY2025 WARP Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Grants & Intergovernmental	599,725	440,945	300,000	450,000	1,866,900	522.30%
Other Income	457,813	199,037	35,000	35,000	35,000	0.00%
Total	1,057,538	639,982	335,000	485,000	1,901,900	467.73%

### FY2025 WARP Revenue Variances >10%

• Anticipated payment from Illinois Tollway for IGA project.

Wetland Aquatic Riparian Program Revenue Summary



# FY2025 WARP Detail Revenue Budget

### Fund# 156

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3310	STATE	587,225	,	300,000	450,000	1,766,900	488.97%
3320	LOCAL	12,500	440,945	,	,	100,000	0.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	,		,	,	,	0.00%
4400	INVESTMENT INCOME	457,813	199,037	35,000	35,000	35,000	0.00%
	TOTAL	1,057,538	639,982	335,000	485,000	1,901,900	467.73%

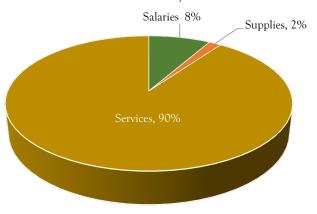
FY2025 WARP Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est 2025 Actual Budget		% Change FY25 - FY24
Salaries	97,968	129,672	184,823	176,263	191,736	3.74%
Supplies	21,125	41,061	41,000	28,100	38,000	-7.32%
Services	611,135	546,077	694,959	678,000	2,086,900	200.29%
Total	730,228	716,810	920,782	882,363	2,316,636	151.59%

## FY2025 WARP Expenditure Variances >10%

• Increase in services needed for completion of project.

Wetland Aquatic Riparian Program Expenditure Summary



# FY2024 WARP Detail Expenditure Budget Fund# 156

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	65,631	101,132	107,078	108,341	111,925	4.53%
1120	OVERTIME	,	90	,	550	,	0.00%
1130	TEMPORARY SALARIES & WAGES	2,632	11,668	61,440	48,347	61,440	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	29,705	16,782	16,305	19,025	18,371	12.67%
2200	OPERATING SUPPLIES	534	72		,	`	0.00%
2500	GROUNDS MAINT SUPPLIES	9,800	35,169	35,000	25,000	35,000	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	3,624	5,820	6,000	3,100	3,000	-50.00%
3100	PROFESSIONAL SERVICES	593,900	528,553	679,959	678,000	2,071,900	204.71%
3500	RENTS & LEASES	15,700	9,524	15,000		15,000	0.00%
3900	OTHER SERVICES & CHARGES	1,535	8,000	,	-	,	0.00%
	TOTAL	730,228	716,810	920,782	882,363	2,316,636	151.59%

# BUSINESS ENTERPRISE FUND



# Business Enterprises

The Business Enterprise fund 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 also 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 District's non-golf properties and preserves.

Golf Operations continued to grow in fiscal year 2024 including enhanced use of the clubhouse and amenities at The Preserve at Oak Meadows. That included expanded year-round services, a banquet space for special events, and non-golf /nature-based District education programs. The current budget includes professional services to finalize construction plans for improvements at 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 three 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

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
75	75	75	75
5	14	17	5
Class	Class	Class	Class
III/IV	III/IV	III/IV	III/IV

### Department Structure

# **Golf Enterprise**



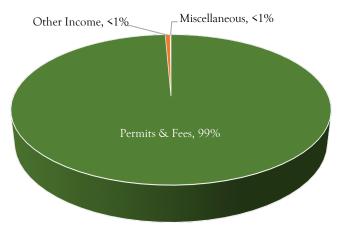
FY2025 Golf Enterprises Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change _ FY25 - FY24 _
Permits & Fees	6,380,928	7,606,227	7,705,900	8,089,945	8,245,000	7.00%
Other Income	464,939	169,615	40,000	50,517	50,000	25.00%
Miscellaneous	35,184	5,485	5,000	5,000	8,000	60.00%
Total	6,905,584	7,781,327	7,750,900	8,145,462	8,303,000	7.12%

### FY2025 Golf Enterprises Revenue Variances >10%

 Revenue from investments is anticipated to be stronger as well as receipts from the sale of auctioned assets.

Golf Enterprise Revenue Summary



## FY2025 Golf Enterprises Detail Revenue Budget Fund# 131 - All Divisions

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
2841	FACILITIES RENTAL	,	50	,	,		0.00%
2845	FOOD	432,119	677,490	786,900	731,900	812,000	3.19%
2846	NON-ALCOHOLIC BEVERAGES	84,233	88,107	111,000	98,000	111,000	0.00%
2847	BEER AND WINE	533,531	674,511	744,000	703,000	753,000	1.21%
2848	LIQUOR	169,734	245,290	255,000	275,000	275,000	7.84%
2849	OTHER TAXABLE SALES	· ·	,	,	,	,	0.00%
2850	CASH OVER AND UNDER	(498)	459	-	,		0.00%
2860	RANGE FEES	125,584	177,616	160,000	198,000	200,000	25.00%
2861	GREENS FEES	3,681,770	4,241,543	4,100,000	4,600,000	4,575,000	11.59%
2862	EQUIPMENT RENTAL FEES	1,070,569	1,165,236	1,185,000	1,130,000	1,140,000	-3.80%
2864	PRO SHOP SUPPLIES & EQUIPMENT	242,966	278,112	279,000	284,000	299,000	7.17%
2866	DUPAGE GOLF CARDS	62	,	-	45		0.00%
2867	SERVICE CHARGE	40,858	57,813	85,000	70,000	80,000	-5.88%
3320	LOCAL	24,533	,	-	,		0.00%
4400	INVESTMENT INCOME	464,939	169,615	40,000	40,000	50,000	25.00%
4900	OTHER NONTAXABLE	,	,		10,517		0.00%
6100	SALE OF GENERAL FIXED ASSETS	19,748	5,250	5,000	5,000	8,000	60.00%
6300	COMP FOR LOSS OF GENL FIXED ASSETS	3,206	235	,	,	,	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	12,230	,	,	,	,	0.00%
	TOTAL	6,905,584	7,781,327	7,750,900	8,145,462	8,303,000	7.12%

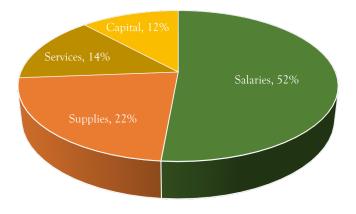
FY2025 Golf Enterprises Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	2,523,277	2,950,570	3,643,273	3,604,743	3,876,694	6.41%
Supplies	1,144,261	1,357,934	1,544,678	1,559,658	1,683,456	8.98%
Services	839,775	893,905	1,067,870	991,108	1,085,766	1.68%
Capital	501,254	13,969	1,782,340	1,027,056	892,335	-49.93%
Total	6,472,062	5,216,378	8,038,161	7,182,565	7,538,251	-6.22%

### FY2025 Golf Enterprises Expenditure Variances >10%

• Prior year renovations budget for ProShop renovations were not present in the current year budget and have moved to demolition instead of renovation.

Golf Enterprises Expenditure Summary



## FY2025 Golf Enterprises Detail Expenditure Budget Fund# 131 - All Divisions

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1110	REGULAR SALARIES & WAGES	928,800	1,205,280	1,430,177	1,277,011	1,530,277	7.00%
1120	OVERTIME	62,884	69,519	67,300	81,096	67,000	-0.45%
1130	TEMPORARY SALARIES & WAGES	995,533	1,260,253	1,364,200	1,540,291	1,443,000	5.78%
1140	PART-TIME HELP	29,668	6,006	33,800	5,210	33,800	0.00%
1150	HOLIDAY PAY	118	-	,	-	-	0.00%
1245	SICK LEAVE PAYMENTS	6,490		,	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	16,370	24,773	14,400	21,803	16,500	14.58%
1310	PENSION AND SOCIAL SECURITY COSTS	289,258	104,375	396,930	376,605	422,876	6.54%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	194,156	280,364	336,466	302,727	363,241	7.96%
2100	OFFICE SUPPLIES	763	1,077	1,840	1,460	4,850	163.59%
2200	OPERATING SUPPLIES	43,274	44,866	48,953	45,702	52,915	8.09%
2300	FUEL & LUBRICANTS	62,450	51,337	61,700	59,000	64,300	4.21%
2400	EQUIPMENT PARTS	6,376	1,939	5,400	4,150	5,400	0.00%
2500	GROUNDS MAINT SUPPLIES	339,384	404,616	429,270	415,000	450,631	4.98%
2600	BLDG & OTHER MAINT SUPPLIES	59,197	41,992	47,055	41,520	50,705	7.76%
2700	SMALL TOOLS & MINOR EQUIPMENT	79,458	77,414	94,460	79,568	116,155	22.97%
2800	PURCHASES FOR RESALE	553,359	734,693	856,000	913,258	938,500	9.64%
3100	PROFESSIONAL SERVICES	314,855	316,766	398,555	372,143	420,521	5.51%
3300	INSURANCE SERVICES & PREMIUMS	15,683	100	100	100	100	0.00%
3400	UTILITIES	157,371	220,768	218,125	192,381	179,011	-17.93%
3500	RENTS & LEASES	203,351	210,955	222,166	219,600	231,439	4.17%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	98,490	102,084	116,700	133,346	142,100	21.77%
3800	EQUIP REPAIR & MAINT SERVICES	30,404	28,121	65,802	46,388	69,596	5.77%
3900	OTHER SERVICES & CHARGES	15,867	13,050	34,077	19,725	33,394	-2.00%
3903	TRAINING & DEVELOPMENT	3,754	2,061	12,345	7,425	9,605	-22.20%
4200	OPER IMPROVEMENTS & STRUCTURES	80,370		1,380,000	689,000	595,000	-56.88%
4300	EQUIPMENT	(44,293)	-	402,340	338,056	297,335	-26.10%
4900	DEPRECIATION	465,177	13,969	,	,		0.00%
9300	TRANSFERS OUT	1,463,495	-	,	,		0.00%
	TOTAL	6,472,062	5,216,378	8,038,161	7,182,565	7,538,251	-6.22%

# 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

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
4	4	4	4
2	4	4	4
>15%	15%	17%	15%

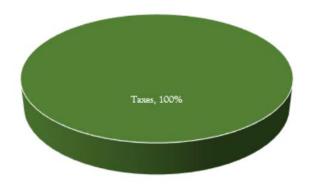
FY2025 Liability Insurance Revenue Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Taxes	307,909	319,712	330,687	330,687	3,400,000	928.16%
Other Income	(376,740)	63,897		-	-	0.00%
Miscellaneous	212,474	1,054,450	1,198,330	600,000	-	-100.00%
Total	143,643	1,438,059	1,529,017	930,687	3,400,000	122.37%

## FY2025 Liability Insurance Revenue Variances >10%

• Taxes and Miscellaneous had inverse changes due to the increased tax levy and the District no longer needing to transfer funds to accommodate expenses.

Debt Revenue Summary



# FY2025 Liability Insurance Detail Revenue Budget Fund# 020

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1100	CURRENT LEVY	307,909	319,712	330,687	330,687	3,400,000	928.16%
4400	INVESTMENT INCOME	(376,740)	63,897				0.00%
6300	COMP FOR LOSS OF GENL FIXED ASSETS	122,474	,	-			0.00%
6400	INTERFUND OPERATING TRANSFERS IN	90,000	1,054,450	1,198,330	600,000		-100.00%
	TOTAL	143,643	1,438,059	1,529,017	930,687	3,400,000	122.37%

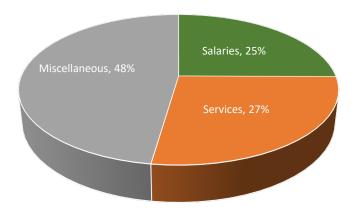
FY2025 Liability Insurance Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	845,543	683,678	850,000	380,000	800,000	-5.88%
Services	503,646	546,630	679,017	740,500	864,500	27.32%
Miscellaneous	,	,	,	,	1,498,330	0.00%
Total	1,349,189	1,230,308	1,529,017	1,120,500	3,162,830	106.85%

## FY2025 Liability Insurance Expenditure Variances >10%

• The District is anticipating an increase in insurance related items.

Liability Insurance Expenditure Summary



# FY2025 Liability Insurance Detail Expenditure Budget Fund# 020

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1330	WORKMEN'S COMPENSATION INSURANCE	810,625	663,555	800,000	350,000	750,000	-6.25%
1340	UNEMPLOYMENT COMPENSATION INSURANCE	34,918	20,123	50,000	30,000	50,000	0.00%
3100	PROFESSIONAL SERVICES	4,975	2,250	16,000	2,500	16,000	0.00%
3105	LEGAL	65,786	64,721	90,000	60,000	90,000	0.00%
3300	INSURANCE SERVICES & PREMIUMS	432,885	479,659	573,017	678,000	758,500	32.37%
9300	TRANSFERS OUT		,	•	•	1,498,330	0.00%
	TOTAL	1,349,189	1,230,308	1,529,017	1,120,500	3,162,830	106.85%

# 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 year 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

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

Employer and employee contributions submitted to IMRF by the  $10^{\text{th}}$  each month

Annual review of all employee hours to meet IMRF thresholds

IMRF employer contribution rates analyzed annually

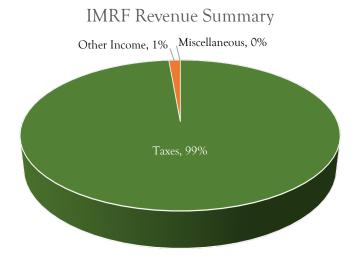
Benchmark	2023 Actual	2024 Est Actual	2025 Budget
12	12	12	12
1	1	1	1
2	2	2	2

# FY2025 IMRF Revenue Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Taxes	2,023,108	2,100,956	2,204,580	2,204,580	2,850,000	29.28%
Other Income	308,450	(138,024)	50,000	50,000	40,000	-20.00%
Miscellaneous	-	462,865	,			0.00%
Total	2,331,558	2,425,797	2,254,580	2,254,580	2,890,000	28.18%

### FY2025 IMRF Revenue Variances >10%

- Increase in taxes due to increased levy.
- Decrease in income due to anticipated decrease in investment earnings.



# FY2025 IMRF Detail Revenue Budget

Fund# 030

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1100	CURRENT LEVY	2,023,108	2,100,956	2,204,580	2,204,580	2,850,000	29.28%
4400	INVESTMENT INCOME	308,450	(138,024)	50,000	50,000	40,000	-20.00%
6400	INTERFUND OPERATING TRANSFERS IN	,	462,865	,	,	•	0.00%
	TOTAL	2,331,558	2,425,797	2,254,580	2,254,580	2,890,000	28.18%

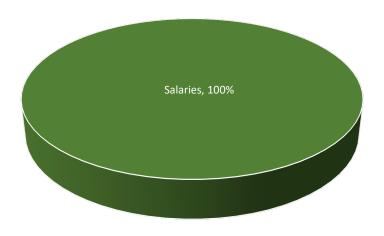
FY2025 IMRF Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	2,348,171	1,827,041	2,061,824	2,065,487	2,380,760	15.47%
Miscellaneous	,	,	,	462,865	,	0.00%
Total	2,348,171	1,827,041	2,061,824	2,528,352	2,380,760	15.47%

## FY2025 IMRF Expenditure Variances >10%

• Increase in salaries due to anticipated increase in employer pension obligations.

IMRF Expenditure Summary



# FY2025 IMRF Detail Expenditure Budget

## Fund# 030

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1310	PENSION AND SOCIAL SECURITY COSTS	2,348,171	1,827,041	2,061,824	2,065,487	2,380,760	15.47%
9300	TRANSFERS OUT	,	,		462,865	-	0.00%
	TOTAL	2,348,171	1,827,041	2,061,824	2,528,352	2,380,760	15.47%

# 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 2025 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 biweekly 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*
- 2. Manage the fund to ensure proper balances to meet obligations. Strategic Plan Goal 2, Master Plan Goal 6

#### Performance Measures

Employee and Employer contributions made next business day

Analyze fund balance to ensure proper funding is available

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
100%	100%	100%	100%
3	3	3	3

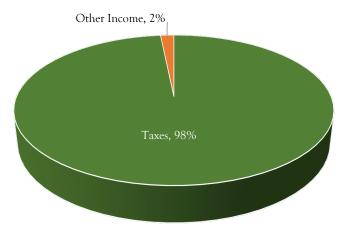
# FY2025 FICA Revenue Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Taxes	1,275,496	1,324,516	1,377,863	1,377,863	2,200,000	59.67%
Other Income	190,401	(94,474)	40,000	40,000	36,000	-10.00%
Total	1,465,897	1,234,153	1,417,863	1,417,863	2,236,000	57.70%

#### FY2025 FICA Revenue Variances >10%

- Tax revenue increase due to increased levy.
- Decrease in other income due to anticipated decrease in investment income.





# FY2025 FICA Detail Revenue Budget

#### Fund# 035

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1100	CURRENT LEVY	1,275,496	1,324,516	1,377,863	1,377,863	2,200,000	59.67%
4400	INVESTMENT INCOME	190,401	(94,474)	40,000	40,000	36,000	-10.00%
6400	INTERFUND OPERATING TRANSFERS IN		4,111			,	0.00%
	TOTAL	1,465,897	1,234,153	1,417,863	1,417,863	2,236,000	57.70%

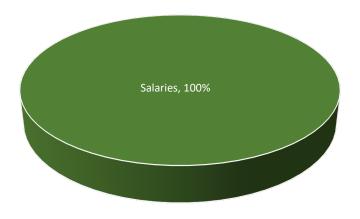
# FY2025 FICA Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	1,428,894	1,555,730	1,831,312	1,738,342	1,897,473	3.61%
Miscellaneous	,	,	1	4,111		0.00%
Total	1,428,894	1,555,730	1,831,312	1,742,453	1,897,473	3.61%

## FY2025 FICA Expenditure Variances >10%

• Increase in salaries due to annual compensation plan movements.

FICA Expenditure Summary



# FY2025 FICA Detail Expenditure Budget

## Fund# 035

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1310	PENSION AND SOCIAL SECURITY COSTS	1,428,894	1,555,730	1,831,312	1,738,342	1,897,473	3.61%
9300	TRANSFERS OUT	,	,		4,111		0.00%
	TOTAL	1,428,894	1,555,730	1,831,312	1,742,453	1,897,473	3.61%

# **AUDIT FUND**



### Audit

The Audit Fund provides financial resources to prepare and publish an 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's financial performance, which may include citizens and bond rating agencies. 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 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 fund balance takes 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 associated fees related to 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. Ensure the accuracy, reliability and integrity of financial data and reporting. . *Strategic Plan Goal 1 and 3, Master Plan Goal 6*
- 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

Review of fund activity to align with budgetary and legal constraints

% of GASB implementations completed as required Track the number and severity of audit findings

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
4	4	4	4
100%	100%	100%	100%
0	0	0	0

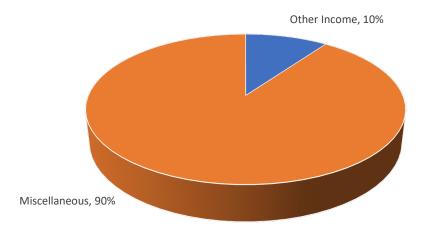
FY2025 Audit Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Taxes	44,013	,	`	·	,	0.00%
Other Income	40,461	6,132	1,500	1,500	1,250	-16.67%
Miscellaneous		,	,		11,358	0.00%
Total	84,474	6,132	1,500	1,500	12,608	740.53%

### FY2025 Audit Revenue Variances >10%

• Decrease in other income due to anticipated decrease in investment income.





# FY2025 Audit Detail Revenue Budget Fund# 040

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1100	CURRENT LEVY	44,013	•		-	,	0.00%
4400	INVESTMENT INCOME	40,461	6,132	1,500	1,500	1,250	-16.67%
6400	INTERFUND OPERATING TRANSFERS IN	`	,		,	11,358	0.00%
	TOTAL	84,474	6,132	1,500	1,500	12,608	740.53%

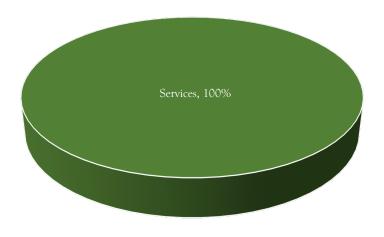
FY2025 Audit Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services	36,835	36,140	69,000	37,200	64,000	-7.25%
Total	36,835	36,140	69,000	37,200	64,000	-7.25%

# FY2025 Audit Expenditure Variances >10%

• N/A

Audit Expenditure Summary



# FY2025 Audit Detail Expenditure Budget Fund# 040

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
3100	PROFESSIONAL SERVICES	36,835	36,140	69,000	37,200	64,000	-7.25%
	TOTAL	36,835	36,140	69,000	37,200	64,000	-7.25%

# 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 over \$1 billion dollars. The District is quite far below that threshold with \$36.9 million outstanding as of January 1, 2025 consisting of two outstanding debt issues; Series 2022 and 2022A. Each Bond section includes a description and financial performance. The District will be issuing debt in 2025 but will be structuring it so that limits and thresholds are met appropriately.

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.

#### 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 2025\*

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
100%	100%	100%	100%
100%	100%	100%	100%

<sup>\*</sup>After any abatement passed by the Board if Applicable

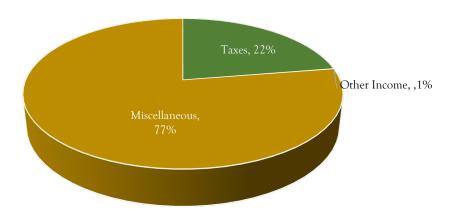
FY2025 Debt Service Revenue Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Taxes	22,079,874	20,552,838	18,820,994	18,820,994	18,820,993	0.00%
Other Income	(16,513)	1,655,037	252,500	304,258	50,000	-80.20%
Miscellaneous	46,368,437	4,789,291	,	386,033	65,000,000	100.00%
Total	68,431,798	26,997,166	19,073,494	19,511,285	83,870,993	339.73%

#### FY2025 Debt Service Revenue Variances > 10%

- Anticipated decrease in investment income
- Miscellaneous increase due to bond proceeds of Series 2025 issuance.

Bond Series Fund Revenue Summary



# FY2025 Debt Service Detail Revenue Budget All Bond Funds

Account		2022		2024	2024 Est	2025	% Change
Number	Description	Actual	2023 Actual	Budget	Actual	Budget	FY25 - FY24
1100	CURRENT LEVY	22,079,874	20,552,838	18,820,994	18,820,994	18,820,993	0.00%
4400	INVESTMENT INCOME	(16,513)	1,655,037	252,500	304,258	50,000	-80.20%
6400	INTERFUND OPERATING TRANSFERS IN	5,976,202	4,789,291	,	386,033	*	100.00%
6500	GENERAL OBLIGATION BOND PROCEE	32,545,000		,	,	65,000,000	0.00%
6510	PREMIUM ON BONDS SOLD	7,847,235	,	,	١	٠	0.00%
	TOTAL	68,431,798	26,997,166	19,073,494	19,511,285	83,870,993	339.73%

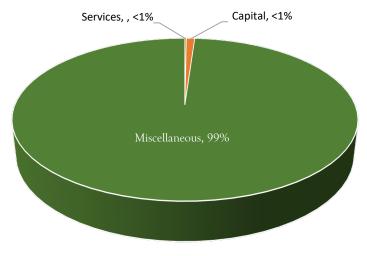
FY2025 Debt Service Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services	-	22,559	•	44,012	100,000	0.00%
Capital		,	•	17,462	575,000	0.00%
Miscellaneous	32,830,643	51,227,369	41,363,219	27,967,706	60,687,098	46.72%
Total	32,830,643	51,249,928	41,363,219	28,029,180	61,362,098	48.35%

#### FY2025 Debt Service Expenditure Variances >10%

• Transfers out to fund projects





# FY2025 Debt Service Detail Expenditure Budget All Bond Funds

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3105	LEGAL	,	22,559	,	44,012	100,000	0.00%
4100	LAND	,	•	,	17,462	575,000	0.00%
9101	BOND PRINCIPAL	19,500,000	20,820,000	25,055,000	25,055,000	3,695,000	-85.25%
9102	INTEREST ON BONDS	3,827,247	3,419,654	2,526,673	2,526,673	1,504,598	-40.45%
9103	FISCAL AGENT FEES	1,425	475	831	-	,	-100.00%
9104	TRANS REFUND/DEFEASANCE ESCROW	263,214	,			,	0.00%
9105	COSTS OF ISSUANCE	386,926	,		,	500,000	0.00%
9300	TRANSFERS OUT	8,851,831	26,987,240	13,780,715	386,033	54,987,500	299.02%
	TOTAL	32,830,643	51,249,928	41,363,219	28,029,180	61,362,098	48.35%

#### 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 was defeased on January 1, 2024. The information below is provided for historical purposes.

#### FY2025 2015 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Miscellaneous	11,288,055	7,767,361	7,944,106	7,943,750	,	-100.00%
Total	11,288,055	7,767,361	7,944,106	7,943,750		-100.00%

#### FY2025 2015 Debt Service Series Expenditure Variances >10%

• No budget as series as defeased.

# FY2025 2015 Debt Service Series Detail Expenditure Budget Fund# 350

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
9101	BOND PRINCIPAL	6,435,000	7,070,000	7,750,000	7,750,000		-100.00%
9102	INTEREST ON BONDS	901,875	564,250	193,750	193,750		-100.00%
9103	FISCAL AGENT FEES	-	,	356	,	,	-100.00%
9300	TRANSFERS OUT	3,951,180	133,111	,	,	,	100.00%
	TOTAL	11,288,055	7,767,361	7,944,106	7,943,750		-100.00%

#### 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 was defeased on November 1, 2024. The information below is provided for historical purposes.

#### FY2025 2015A Debt Service Series Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Miscellaneous	5,972,250	5,970,000	13,413,750	13,413,750		-100.00%
Total	5,972,250	5,970,000	13,413,750	13,413,750	•	-100.00%

#### FY2025 2015A Debt Service Series Expenditure Variances >10%

• No budget as series is defeased.

# FY2025 2015A Debt Service Series Detail Expenditure Budget Fund# 375

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
9101	BOND PRINCIPAL	4,845,000	5,085,000	12,775,000	12,775,000	,	-100.00%
9102	INTEREST ON BONDS	1,127,250	885,000	638,750	638,750	,	-100.00%
	TOTAL	5,972,250	5,970,000	13,413,750	13,413,750		-100.00%

#### 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 #18	857744003							
Date	Interest Principal		Total Due per Date						
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	\$6,362,000	\$29,560,000	\$35,922,000						

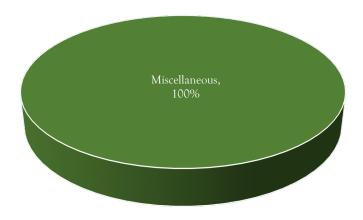
#### FY2025 2022 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Miscellaneous	1,598,323	6,528,376	31,466,854	16,614,610	18,023,715	-42.72%
Total	1,598,323	6,528,376	31,466,854	16,614,610	18,023,715	-42.72%

#### FY2025 2022 Debt Service Series Variances > 10%

• Decrease in miscellaneous due to lower principal and interest payments and also a decrease in transfers as projects come to and end.

Debt Service Series 2022 Expenditure Summary



FY2025 2022 Debt Service Series Detail Expenditure Budget Fund# 322

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
9101	BOND PRINCIPAL	,	,	2,985,000	2,985,000	2,765,000	-7.37%
9102	INTEREST ON BONDS	1,211,397	1,627,250	1,627,250	1,627,250	1,478,000	-9.17%
9103	FISCAL AGENT FEES	,	475	475	,	-	-100.00%
9104	TRANS REFUND/DEFEASANCE ESCROW	,	,	`	`	,	100.00%
9105	COSTS OF ISSUANCE	386,926	,	,	,	-	0.00%
9200	INTERFUND TRANSFERS OUT	,	,	`	,	,	100.00%
9300	TRANSFERS OUT	·	4,900,651	26,854,129	12,002,360	13,780,715	-48.68%
9400	RESERVES	,	,	`	`	,	100.00%
	TOTAL	1,598,323	6,528,376	31,466,854	16,614,610	18,023,715	-42.72%

#### 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 was also 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 #1	886444001						
Date		Interest	Principal	Total Due per Date					
	May 1, 2025	13,299		13,299					
	November 1, 2025	13,299	930,000	943,299					
Total		\$26,598	\$930,000	\$956,598					

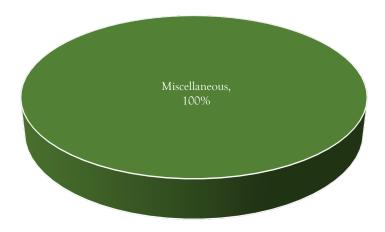
#### FY2025 2022A Debt Service Series Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Miscellaneous	9,071,364	9,008,154	1,611,923	1,611,923	956,598	-40.65%
Total	9,071,364	9,008,154	1,611,923	1,611,923	956,598	-40.65%

#### FY2025 2022A Debt Service Series Expenditure Variances >10%

• Decrease in expense due to lower payment of principal and interest.

Debt Service Series 2022A Expenditure Summary



# FY2025 2022A Debt Service Series Detail Expenditure Budget Fund# 397

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
9101	BOND PRINCIPAL	8,220,000	8,665,000	1,545,000	1,545,000	930,000	-39.81%
9102	INTEREST ON BONDS	586,725	343,154	66,923	66,923	26,598	-60.26%
9103	FISCAL AGENT FEES	1,425	,		•		0.00%
9104	TRANS REFUND/DEFEASANCE ESCROW	263,214	`	•	,		0.00%
	TOTAL	9,071,364	9,008,154	1,611,923	1,611,923	956,598	-40.65%

#### 2025 Debt Service Series

The 2025 Debt Service Series Fund was established in 2025 for certified master plan projects, capital expenditures, land acquisition, and other infrastructure needs. The District issued bond series in January 2025. The January 2025 bonds had an original principal amount of \$79.9 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 2025									
	Bond #1	858273000								
Date	Interest	Principal	Total Due per Date							
November 1, 2025	2,988,528	8,950,000	11,938,528							
May 1, 2026	1,761,250		1,761,250							
November 1, 2026	1,761,250	9,880,000	11,641,250							
May 1, 2027	1,514,250		1,514,250							
November 1, 2027	1,514,250	9,870,000	11,384,250							
May 1, 2028	1,267,500		1,267,500							
November 1, 2028	1,267,500	9,860,000	11,127,500							
May 1, 2029	1,021,000	-	1,021,000							
November 1, 2029	1,021,000	9,840,000	10,861,000							
May 1, 2030	775,000		775,000							
November 1, 2030	775,000	5,700,000	6,475,000							
May 1, 2031	645,625		645,625							
November 1, 2031	645,625	5,980,000	6,625,625							
May 1, 2032	496,125	-	496,125							
November 1, 2032	496,125	11,585,000	12,081,125							
May 1, 2033	206,500		206,500							
November 1, 2033	206,500	8,260,000	8,466,500							
Total	\$18,363,028	\$79,925,000	\$98,288,028							

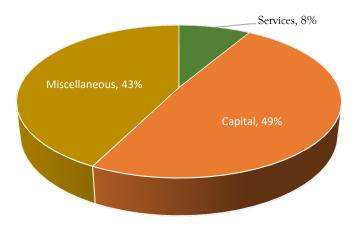
FY2025 2025 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services	,	,	,	,	100,000	100.00%
Capital	,	,	,		575,000	100.00%
Miscellaneous	,	,	,	,	500,000	100.00%
Total	,	,	,	,	1,175,000	100.00%

#### FY2025 2025 Debt Service Series Variances >10%

• No budget in 2024 as this issuance was in 2025.

Debt Service Series 2025 Expenditure Summary



# FY2025 2025 Debt Service Series Detail Expenditure Budget Fund# 323

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3105	LEGAL	,		,	,	100,000	100.00%
4100	LAND	,		,	,	575,000	100.00%
9105	COSTS OF ISSUANCE				,	500,000	100.00%
	TOTAL	,		,	,	1,175,000	100.00%

# CAPITAL IMPROVEMENT PROGRAM (CIP)



#### Capital Improvement Program (CIP)

The Forest Preserve District of DuPage County has prepared the Capital Improvement Program (CIP) for the FY 2025 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 range 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 2025:

Fund	FY 2025 Budget
General	\$50,600
Zoological	65,000
Golf Enterprise	892,335
Debt Service	575,000
Capital Improvements	2,513,866
Building Renewal	1,480,000
Willowbrook Site Improvement	3,706,216
NR Grounds Complex	42,255,000
Construction and Development	8,526,260
Environmental	140,000
Total	\$60,204,277

The District contributes a significant amount of its annual spend in infrastructure, replacement, maintenance, and equipment. The result provides forest preserve users with the highest quality preserves, experiences, and programming. The chart above provides capital outlay by fund, while the chart 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 2025 with a defined purpose.

Category	FY 2025 Budget
Operational Improvements and Structures	\$2,737,645
Machinery and Equipment	2,218,435
Land	635,000
Preserve Structures	40,221,999
Trails, Roads and Parking Lots	6,320,200
Restoration	4,732,831
Water Management	550,000
Leachate and Groundwater Systems	50,000
Stabilization	20,000
Other Capital Improvements	2,718,167
Total	\$60,204,277

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 2025 fiscal year.

Fund	FY 2025 Budget
Tax Levy	\$1,773,790
Fund Balance	10,212,987
Bond Proceeds	42,255,000
Grants	3,452,500
Endowments/Donations	510,000
Interest from Environmental Funds	2,000,000
Total	\$60,204,277

Capital funding can change significantly year to year. Bond proceeds are available from the fiscal year 2025 issuance and are expected to be fully spent no later than fiscal year 2027. 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 an as needed basis. A detailed list of expenditures can be found in Appendix C "Capital Projects and Intiaitves Fiscal Year 2025."

Many capital projects and initiatives have been identified or deferred to future fiscal years. The below chart summarizes the forecast of anticipated District outlays from the fiscal year 2026 to 2030. 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 level determined in each budget process for the fiscal year provided.

	Five Year Capital Improvement Request by Fund												
Fund	2030	Total											
General (010)	\$142,549	\$119,349	\$144,357	\$108,349	\$85,849	\$600,451							
Zoological (050)	70,000	90,000	50,000	50,000	50,000	310,000							
Environmental (070-086)	17,250,000	14,250,000	7,250,000	2,250,000	2,250,000	43,250,000							
Business Enterprise (131)	7,762,500	5,275,625	289,406	303,877	319,070	13,950,478							
C&D (215-230)	24,080,000	11,920,000	10,551,500	1,394,825	340,000	48,286,325							
Capital Improvement (500)	2,931,000	2,293,000	2,299,750	2,516,538	2,316,745	12,357,033							
Building renewal (530)	3,175,000	1,550,000	950,000	450,000	,	6,125,000							
NR Grounds Complex (550)	28,800,000	14,000,000	-	,	,	42,800,000							
Total	\$84,211,049	\$49,497,974	\$21,535,013	\$7,073,588	\$5,361,664	\$167,679,287							

A detailed list of anticipated capital outlay for fiscal years 2026 through 2030 are included in Appendix C of the FY 2025 Budget document. The following pages outline many, not all, of the District's capital projects and initiatives budgeted for the current fiscal year. Some of these projects will be completed in FY 25 others will be started. Each project page includes a description, status, contract information, estimated project cost, financial impact, and budgeted fund, department/division, and account number.



#### Cenacle Bridge

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#### Blackwell

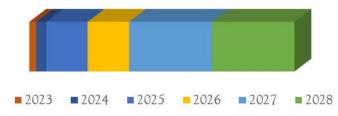
#### Description

The Bridge was constructed by the former property owners to access a retreat house on the east side of the West Branch DuPage River. After purchasing the property the District reinforced the structure to obtain a 25-ton load rating. The Bridge currently needs improvements to the decking, stringers, railings and abutments. The District completed design and planning in FY 2023.

Status

The District continues to perform rehabilitation and estimates completion in late 2028.

#### Total Estimated Project Cost \$ 1,600,000





Project # Z-021-040 Contract # 22-219

Board Approval December 19, 2023

Project Manager Planning & Development Department

Current Budget \$250,000

Fund Building Renewal Fund

Account Number 530-J00-3100 530-J00-4200

2020		2021		2022		2023	20	024 (Est.)
\$	,	\$	,	\$	,	\$ 41,829	\$	60,406

2025	2026	2027	2028	2029	
\$ 250,000	\$ 250,000	\$ 500,000	\$ 497,765	\$	-



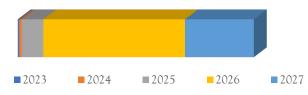
# Grounds & Natural Resource Maintenance Campus

Location	Blackwell
Description	The Grounds and Natural Resource Maintenance Campus is over 35 years old. The site is a collection of farm outbuildings, garages, and other structures that vary in size, weather resistance, and general condition. Many of the structures are in disrepair and their use no longer fits the District's need. The District is proposing to replace those structures with a 129,000 Square foot facility that provides improved safety conditions and operational efficiency for staff and volunteers. The building will include green infrastructure and
	efficiencies.
Status	Planning, design, and permitting began in 2023.

# Project # Z-021-030 Contract # 23-109 Board Approval June 6, 2023 Project Manager Planning & Development Department Current Budget \$4,370,500 Fund Construction & Development Funds

220-P00-5454 222-P00-5021 224-P00-5021

#### Total Estimated Project Cost \$ 48,000,000



#### Financial Impact

Account Number

2020	2021	2022		2023	2024 (Est.	.)
\$ ,	\$ .	\$ .	\$	296,625	\$ 532,8	75
2025	2026	2027		2028	2029	
\$ 4,370,500	\$ 28,800,000	\$ 14,000,000	\$	,	\$	,



#### Mack Road Trail

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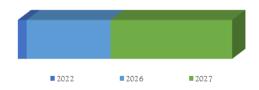
#### Blackwell

#### Description

The Forest Preserve and City of Warrenville are collaborating to improve access to the West Branch DuPage River Trail and thousands of acres of open space. Warrenville is coordinating the construction of a one mile (10foot-wide) multipurpose asphalt path in the right-of-way on the north side of Mack Road. The trail will extend from Route 59 to the McKee Marsh parking lot. The project funding includes modification of the pedestrian signal at Route 59 that connects the trail to sidewalks and the Fox Hollow subdivision. The City of Warrenville will expand and upgrade the bridge on Mack Road to accommodate an elevated path that will connect to the project. The majority of the project is funded by the City of Warrenville. Planning, design & permitting has been completed. Construction expected in 2026.

Status

Total Estimated Project Cost \$ 264,358





Project # Z-022-017 Contract # 15-253

Board Approval January 5, 2016

Project Manager Planning & Development Department

Current Budget \$0

Fund Capital Improvement Fund

Construction & Development Funds

Account Number 500-P00-5022

2020		2021	2022	2023	2	024 (Est	.)
\$	-	\$ 	\$ 10,800	\$	\$		,
2025		2026	2027	2028		2029	
\$	_	\$ 103,558	\$ 150,000	\$	\$		,



#### Blackwell to West DuPage Woods Trail

#### Location

West Branch DuPage River Trail

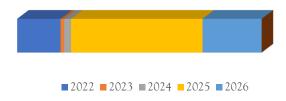
#### Description

The West Branch DuPage River Trail is a 26-mile regional trail, paralleling the DuPage River-West Branch. This project will connect the North Central DuPage Regional Trail to the East Branch DuPage River Trail through Naperville and Will County to continue south to Channahon. The Forest Preserve District has been working hand in hand with DuPage County, and multiple municipalities and park districts to implement this final segment of the trail for decades. This segment is approximately 0.7 miles in West Chicago connecting Blackwell and West DuPage Woods Forest Preserves over Roosevelt Rd.

Status

Design is complete. Construction scheduled for late 2025 or 2026.

#### Total Estimated Project Cost \$ 2,787,880





Project # Z-452-051 Contract # 22-217

Board Approval August 16, 2022

Project Manager Planning & Development Department

Current Budget \$1,500,000

Fund Construction & Development Funds

Capital Improvement Fund

Account Number 215-P00-5452; 221-P00-5022;

222-P00-5022; 283-P00-5452; 500-P00-5022; 500-P00-5452

2020	2021	2022	2023	2	024 (Est.)
\$ ,	\$ ,	\$ 494,517	\$ 41,412	\$	78,365
2025	2026	2027	2028		2029
\$ 1,500,000	\$ 673,586	\$	\$	\$	,

<sup>\*</sup>Full Construction & Development budget will be spread over multiple fiscal years.



# Danada Improvements

Location	Danada
Description	The Forest Preserve District acquired the 1939 built Danada House along with the surrounding property in 1980. As the building has aged, extensive repairs, including life safety and accessibility improvements as well as repairs to areas of the exterior, replacement of mechanical systems and interior finishes are needed to improve visitor experiences and to make the
	facility more energy efficient, sustainable, and in compliance with current building codes.
Status	Design, permitting, and bidding for the project was completed in 2023. Construction began and

Total Estimated Project Cost \$ 6,445,821

was completed in 2024.



**■**2022 **■**2023 **■**2024



Project # Z-071-056; Z-073-001 Contract # 23-339, 23-344, 23-348, 23-352, 23-367, 23-368, 23-369, 23-370, 23-371, 23-372, 23-373, 23-374, 23-375, 23-376, 23-377, 23-378

23-375, 23-376, 23-377, 23-378, 23-379, 23-380, 23-381, 23-382

Board Approval December 19, 2023

Project Manager Planning & Development Department

Current Budget \$0

Fund Construction & Development Funds

Account Number 224-P00-5071 224-P00-5073

2020		2021		2022		2023	3	2	.024 (Est	<u>.</u> .)
\$	,	\$	,	\$ 24,404		\$ 252	2,149	\$	6,169,2	268
2025		2026		2027		2028	3		2029	
\$	,	\$	,	\$ ,	-	\$		\$		_



Status

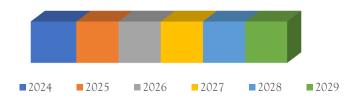
# Districtwide Restoration

Location	Districtwide
Description	Natural Resources scientifically plans, monitors, and manages ecosystems and preserves
	throughout the District. Each completed restoration project
	requires varying degrees of ongoing management and/or
	maintenance to prevent the site reverting to a less habitable state. The District completes
	restoration projects that are outlined in the Master Plan.
	Those are the highest priority restorations. Annually the
	District budgets funds to ensure this management and
	maintenance of restored ecosystems and sites occurs.



#### Total Estimated Project Cost \$ 2,100,000

Ongoing annual maintenance.



Project # 23-355
Contract # 23-355, 23-356, 23-357, 23-358, 23-359, 23-360

Board Approval December 19, 2023

Project Manager Natural Resources Department

Current Budget \$340,000

Fund Construction & Development Funds

Account Number 225-P00-5453

2020	2021	2022	2023	2	024 (Est.)
\$	\$	\$	\$	\$	366,814
2025	2026	2027	2028		2029
\$ 340,000	\$ 340.000	\$ 340.000	\$ 340.000	\$	340,000



#### Egermann Grove Restoration

Location	Egermann Woods

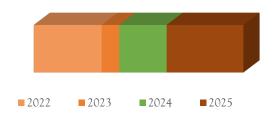
#### Description

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 plant 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.

Status

The project is scheduled to be completed in early 2025. District staff and volunteers have collaborated to maintain the ecosystem on an ongoing basis.

#### Total Estimated Project Cost \$ 464,296





Project # 21-247 Contract # 21-247

Board Approval November 16, 2021

Project Manager Natural Resources Department

Current Budget \$170,000

Fund Construction & Development Fund

Account Number 221-P00-5093

2020	2021		2022	2023	2	024 (Est.)
\$ ,	\$	,	\$ 150,555	\$ 38,934	\$	104,807
2025	2026		2027	2028		2029
\$ 170,000	\$ 2020	,	\$ 2021	\$ 2020	\$	202)



# **Butler Woods Restoration**

Location	Fullersburg Woods
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
Status	Project planning began in 2024. Restoration is scheduled to begin in FY 2026. It is critical that this site be restored and maintained in this heavily urbanized area of the county. The project is anticipated to be completed in FY 2026.



Project # TBD Contract # TBD

Board Approval TBD

Project Manager Natural Resources Department

Current Budget \$0

Fund Construction & Development Fund

Account Number 224-P00-5123

#### Total Estimated Project Cost \$ 545,934



2020		2021	2022		2023		20	024 (Est.)
\$	,	\$	\$	,	\$	,	\$	45,934
2025		2026	2027		2028			2029
\$	,	\$ 500,000	\$	_	\$	,	\$	

<sup>\*</sup>Full Construction & Development budget will be spread over multiple fiscal years.



Status

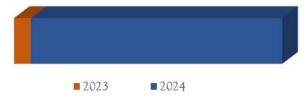
# York Road Pedestrian Bridge

Location	Fullersburg Woods
Description	The project will improve safety and access at the York and Spring Road area of the forest preserve. Unfortunately, the
	current structure is frequently flooded and becomes littered with tree limbs and other debris that constricts the flow of Salt Creek and caused significant structure deterioration. The project will remove the wooden bridge and improve pedestrian access under York Road. The bridge will be replaced with a
	widened, elevated concrete walkway under York Road that would require less maintenance.



#### Total Estimated Project Cost \$ 583,650

FY 2024.



The project was completed in

Project #	Z-122-009
Contract #	22-073
Board Approval	March 15, 2022
Project Manager	Planning & Development Department
Current Budget	\$0
Fund	Capital Improvement Fund
Account Number	500-P00-5121

2020		2021		2022		2023	2	024 (Est.)
\$	,	\$	,	\$	-	\$ 36,571	\$	547,079
2025		2026		2027		2028		2029
\$	,	\$	,	\$	,	\$	\$	,



#### Dunklee's Grove Restoration

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#### Fischer Woods

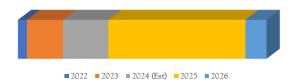
#### Description

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 stateendangered, one statethreatened and 18 of special concern. The five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, and provide critical habitat in a heavily urbanized area of the county.

Status

The District is collaborating with volunteers to manage the site and has completed 75 percent of the project, completion is estimated in FY 2026.

Total Estimated Project Cost \$ 500,000





Project # ER22032 Contract # 22-257

Board Approval November 1, 2022

Project Manager Natural Resources Department

Current Budget \$275,831

Fund Construction & Development Fund

Account Number 221-P00-5113

2020	2021		2022			2023	2024 (Est.)		
\$	\$		\$	17,922	\$	72,815	\$	90,864	
2025		2026		2027		2028		2029	
\$ 275,831	\$	42,568	\$	-	\$		\$		

<sup>\*</sup>Full Construction & Development budget will be spread over multiple fiscal years.



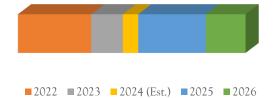
## Prairie and Savanna Restoration

Location	Herrick Lake
Description	The 600-acre 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 reconnect
	fragmented natural areas to create a showpiece of natural
	habitat. It will disable buried
	agricultural drain tiles to restore wetland hydrology, remove
	buckthorn trees and weedy
	invasive plants, and be seeded with native grasses and flowers.
Status	The project is approximately 95

Total Estimated Project Cost \$ 2,525,000

percent complete. It is anticipated this project will be

completed in FY 2026.





Project # ER21045
Contract # 21-243

Board Approval November 16, 2021

Project Manager Natural Resources Department

Current Budget \$750,000

Fund Construction & Development Funds

Account Number 221-P00-5163
222-P00-5163

2020	2021		2022	2023	2	024 (Est.)
\$ ,	\$	,	\$ 812,091	\$ 350,840	\$	171,144
2025		2026	2027	2028		2029
\$ 750,000	\$	440,925	\$	\$	\$	

<sup>\*</sup>Full Construction & Development budget will be spread over multiple fiscal years.



#### Savanna Restoration

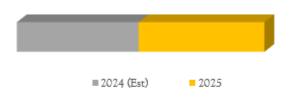
Location	Hickory Grove
Description	The savanna is a 31-acre Class IV mesic woodland with portions of immature upland forest, shrub meadow, tall grass meadow and stream
	communities. It contains 243 native plant species, including three of special concern. This three-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, seed native species, and provide follow-up management.
Status	The project is complete.



Total Estimated Project Cost \$ 161,294

Maintenance will continue

through FY 2025.



Project # 21-247
Contract # 21-247

Board Approval November 16, 2021

Project Manager Natural Resources Department

Current Budget \$82,000

Fund Construction & Development Fund

Account Number 221-P00-5463

2020	2021		2022		2023		20	02 <b>4 (</b> Est	<u>:</u> .)
\$ ,	\$	-	\$	,	\$		\$	79,2	294
2025	2026		2027		2028			2029	
\$ 82,000	\$	,	\$	,	\$	,	\$		,



#### Klein Road Trail

Location

Klein Road

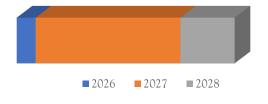
#### Description

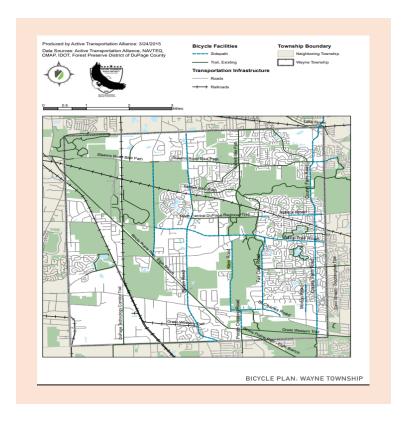
The District is collaborating with the Wayne Township Highway Department, lead agency on the project, for a trail along Klein Road from Smith Road to St. Charles Road. The Forest Preserve District of DuPage County's contribution would be a match proportional to the grant. That funding has been deferred to FY 2026.

Status

Phase I Engineering has been delayed, waiting on Wayne Township.

#### Total Estimated Project Cost \$ 602,000





Project # TBD Contract # TBD

Board Approval TBD

Project Manager Planning & Development Department

Current Budget \$0

Fund Construction & Development Fund

Account Number 223-P00-5302

	2020			2021			2022			2023		2024	(Est.)
\$		,	\$		,	\$		,	\$		,	\$	
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2025	2026	2027	2028	2029	
\$ ,	\$ 52,000	\$ 400,000	\$ 150,000	\$	_



# Maple Grove Bridge Replacement

Location	Maple Grove
Description	The Maple Grove bridge provides north-south access through the preserve, Gilbert Park, and the adjacent
	neighborhoods. The bridge carries a significant sanitary sewer overflow pipe for the Downers Grove Sanitary District. The structure is significantly deficient, and funding has been allocated in FY 2025 to begin the reconstruction.
Status	The project planning and Phase I will be completed in FY 2025 with an estimated construction completion in FY 2026.



Total Estimated Project Cost \$ 2,060,000



Z-191-001 Project # 23-082; 23-292 Contract # Board Approval May 2, 2023 November 21, 2023 Project Manager Planning & Development Department Current Budget \$442,840 Construction & Development Funds Fund Capital Improvement Fund Account Number 224-P00-5191 225-P00-5191 500-P00-5451

2020	2021	2022		2023		20	024 (Est.)
\$ ,	\$ ,	\$	,	\$	-	\$	22,043
2225	2226	2225		2222			2222
2025	2026	2027		2028			2029
\$ 442,840	\$ 1,595,117	\$	_	\$	_	\$	_



#### Maple Meadows Improvements

#### Location

#### Maple Meadows

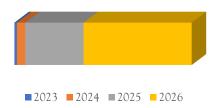
#### Description

The project focuses on increasing operational and maintenance efficiencies at the golf course and enhance natural habitat and environmental conditions. The plan will increase pace of play, improve buffers between golf and residential areas, reduce impervious surfaces, and update visitor amenities. The revenue from golf will support the natural and environmental maintenance on site.

Status

The master plan for the site was approved in 2023, design will be done in 2024, and the project is expected to be completed in FY 2026.

#### Total Estimated Project Cost \$ 10,650,000



3,653,778



Project # 22-043, 22-338, 24-145, 24-191 Contract # 22-043, 22-338, 24-145, 24-191

Board Approval February 15, 2022 December 20, 2022

Project Manager Planning & Development Department

Current Budget \$3,653,778

Fund Golf Enterprise Fund

Account Number 131-MMK-4200

#### Financial Impact

2020		2021		2022		2023	20	024 (Est.)
\$	,	\$	,	\$	,	\$ 11,916	\$	484,306
2025		2026		2027		2028		2029

6,500,000



## Mayslake Improvements

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Mayslake Peabody Estate

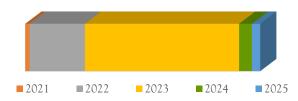
#### Description

The project restores the exterior masonry, windows, and woodwork that are over 100 years old! Improvements to the drainage system will ensure the interior of the hall remains dry. The interior space will be expanded for cultural and educational programming. The parking areas are planned for improved accessibility for all patrons and address storm water runoff.

Status

The project was completed in FY 2024. Minor restoration work has been budgeted in FY 2025.

#### Total Estimated Project Cost \$ 7,083,963





Project # M-591-000A; Z-591-026

Contract # 21-128

Board Approval June 15, 2021

Project Manager Planning & Development Department

Current Budget \$250,000

Fund Construction & Development Funds

Account Number 220-P00-5454

220-P00-6590

222-P00-5591

223-P00-5591

224-P00-5593

2020	2021	2022	2023	2	024 (Est.)
\$ ,	\$ 128,701	\$ 1,670,246	\$ 4,648,139	\$	386,878
2025	2026	2027	2028		2029
\$ 250,000	\$ ,	\$ ,	\$	\$	



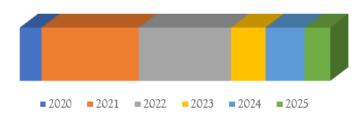
# Pratt's Wayne Woods Trail

Location	Pratt's Wayne Woods
Description	The trail improvements will convert 0.3 miles of the existing 10-foot-wide turf trail to a 10-foot-wide multipurpose limestone trail that completes a paved loop between the West Trail and Lake Trail. The loop will provide year-round access for patrons and District staff as limestone can withstand equestrian, vehicular, bike, and equipment traffic in most weather conditions. The project will include minimal tree/brush
	removal, grading, and landscape restoration.
Status	This project was completed in FY 2024 with budgeted funds in FY



Total Estimated Project Cost \$ 909,151

2025 for final invoicing.



Z-232-005; Z-232-006 Project # Contract # 18-383 Board Approval December 18, 2018 Project Manager Planning & Development Department Current Budget \$75,200 Fund Construction & Development Funds Account Number 215-P00-5232; 220-P00-5232; 221-P00-5232; 223-P00-5232; 283-P00-5232; 293-P00-5232

2020		2021		2022		2023		2	024 (Est.)
\$ 63,538		\$	284,613	\$	270,303	\$	101,217	\$	114,280
		_							
	2025		2026		2027		2028		2029



#### Salt Creek Marsh Trail Replacement

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#### Salt Creek

#### Description

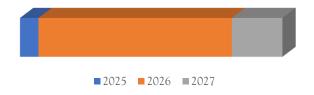
Salt Creek Marsh Trail is a 1.7-mile trail constructed in the early 2000s. Utility work that was completed destroyed the path. The agreement requires the District to maintain the trail on an easement for ComEd property. The project will repave the section of the trail impacted by the ComEd work that was completed to improve public safety and pedestrian access.



#### Status

Design engineering and assessment will be planned in FY 2025. Project scheduled for completion in FY 2027.

Total Estimated Project Cost \$ 2,850,000



Project #	Z-442-002
Contract #	TBD
Board Approval	TBD
Project Manager	Planning & Development Department
Current Budget	\$200,000
Fund	Construction & Development Fund
Account Number	222-P00-5442

	2020	2021	2022	2023		20	24 (Est	t.)
\$		\$	\$ ,	\$	,	\$		,
2025		2026	2027	2028			2029	
\$	200,000	\$ 2,100,000	\$ 550,000	\$	_	\$		_



# **Bridge Replacements**

Location	Salt Creek Park
Description	Floodwater frequently flows over the deck and rails, impacting the structural integrity of the bridge leading to significant maintenance and repair costs.
	The low profile of the bridge in the floodplain causes debris to build on its piers, restricting the flow of Salt Creek causing scouring, erosion, and sedimentation downstream. The primary purpose of the bridge is pedestrian access to the neighborhoods along Addison Road and connects to the Salt
	Creek Greenway Trail and trailhead parking lot.
Status	The project began planning in FY 2024 with engineering ongoing. Estimated completion is FY 2027.



Contract # TBD

Board Approval TBD

Project Manager Planning & Development Department

Current Budget \$63,718

Fund Construction & Development Fund
Capital Improvement Fund

Account Number 223-P00-5241

500-P00-5241

Z-241-004

Project #



**2026** 

**2027** 

**2025** 

2020	2021		2022		2023		2024 (Est.)		.)
\$	\$		\$		\$		\$		
2025		2026		2027		2028		2029	
\$ 63,718	\$	1,550,000	\$	980,000	\$		\$		,



# West Chicago Prairie Restoration

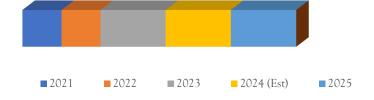
Description	West Chicago Prairie is an incredibly diverse 125-acre Class IV ecosystem that contains the finest prairie remnants in the
	county. It contains 616 native plant species, including one federally threatened, two state-endangered, one state-threatened and 56 of special concern. The three- to five-year project will remove or herbicide invasive woody and herbaceous plants, and seed with native species.



Status

The project has been managed by staff and volunteers, estimated to be completed in FY 2025.

Total Estimated Project Cost \$ 524,055



Project # NR20-95626
Contract # 20-056

Board Approval March 3, 2020

Project Manager Natural Resources Department

Current Budget \$125,000

Fund Construction & Development Fund

Account Number 221-P00-5323

2020	2021		2022		2023		2	024 (Est.)
\$ ,	\$	74,811		74,684		124,667		124,893
2025		2026		2027		2028		2029
\$ 125,000	\$	,	\$	,	\$		\$	

<sup>\*</sup>Full Construction & Development budget will be spread over multiple fiscal years.



# Willowbrook Wildlife Center Improvements

#### Location

Willowbrook Wildlife Center

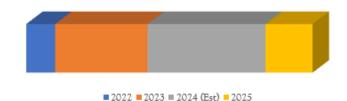
#### Description

Construct a 27,000-square-foot addition to the existing visitor center for exhibits, learning labs and a rehabilitation clinic for disabled animals including new enclosures that provide more naturalized habitats. The visitor center will be upgraded to meet the growing needs of site and programs. This project will transform Willowbrook Wildlife Center into 21st century facility.

#### Status

This project is in the construction phase and estimated to be completed in FY25.

Total Estimated Project Cost \$ 27,707,111



Project # Z-341-027 Contract # 22-123

Board Approval April 19, 2022

Project Manager Planning & Development Department

Current Budget \$4,558,216

Fund Construction & Development Fund Willowbrook Site Improvement Fund

Account Number 224-P00-5341 540-P00-ALL

2020		2021		2022	2023	2024 (Est.)
\$	,	\$	,	\$ 2,801,753	\$ 8,935,420	\$ 11,411,722

2025	2026		2027		2028		2029	
\$ 4,558,216	\$	,	\$	,	\$	,	\$	-



# South Shelter Reconstruction

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#### York Woods

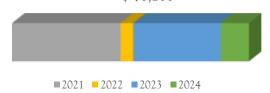
#### Description

The shelter was constructed in the 1930s by the Civilian Conservation Corps and was in the central part of the forest preserve until 1981. The structure has a high cultural value and the reconstruction plan 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.

#### Status

The reconstruction of the shelter was completed in FY 2024. The Forest Preserve continues to maintain and make repairs.

#### Total Estimated Project Cost \$ 70,200





Project # W 02822 Contract # 21-076

Board Approval April 6, 2021

Project Manager Facilities Department

Current Budget \$0

Fund Building Renewal Fund

Account Number 530-J00-3100 530-J00-4200

2020		2021		2022		2023		2024 (Est.)	
\$	,	\$	32,122	\$	3,750	\$	25,878	\$	8,450
2025			2026		2027		2028		2029
\$	,	\$		\$	-	\$		\$	,

# CAPITAL IMPROVEMENT FUNDS



### Capital Improvement

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, 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

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
100%	100%	100%	100%
100%	75%	96%	100%

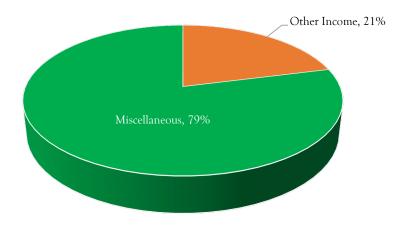
FY2025 Capital Improvement Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Grants & Intergovernmental	6,790			,		0.00%
Other Income	(627,220)	161,610	50,000	54,335	40,000	-20.00%
Miscellaneous	2,042,668	2,158,759	3,737,136	6,308,195	150,000	-95.99%
Total	1,422,238	2,320,369	3,787,136	6,362,530	190,000	-94.98%

### FY2025 Capital Improvement Revenue Variances >10%

• Anticipated decreases to investment income, auction sales and transfers to the fund.

Capital Improvement Fund Revenue Summary



FY2025 Capital Improvement Detail Revenue Budget Fund# 500

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3330	FEDERAL GRANTS & REIMBURSEMENTS	6,790	,	,	,		0.00%
4400	INVESTMENT INCOME	(627,220)	161,610	50,000	50,000	40,000	-20.00%
4900	OTHER NONTAXABLE	,	,	,	4,335		0.00%
6100	SALE OF GENERAL FIXED ASSETS	229,668	140,759	170,000	110,000	150,000	-11.76%
6400	INTERFUND OPERATING TRANSFERS IN	1,813,000	2,018,000	3,567,136	6,198,195		-100.00%
	TOTAL	1,422,238	2,320,369	3,787,136	6,362,530	190,000	-94.98%

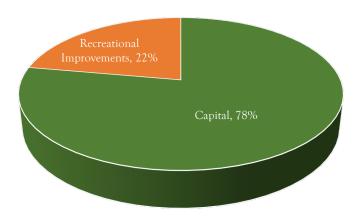
FY2025 Capital Improvement Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Capital	779,612	1,306,211	2,323,000	1,634,935	1,955,500	-15.82%
Recreational Improvements	980,597	105,980	1,534,790	743,384	558,366	-63.62%
Total	1,760,209	1,412,191	3,857,790	2,378,319	2,513,866	-34.84%

#### FY2025 Capital Improvement Expenditure Variances >10%

- Capital spending is down due to decrease in equipment spending as less items needs to be acquired as the District has been able to acquire its backlog of purchases from prior years.
- Recreational Improvements sees a decrease in budget due to the completion of key projects in the prior fiscal year.

Capital Improvement Fund Expenditure Summary



FY2025 Capital Improvement Detail Expenditure Budget Fund# 500

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
4200	OPER IMPROVEMENTS & STRUCTURES		93,600	160,000	75,000	130,000	-18.75%
4300	EQUIPMENT	779,612	1,212,611	2,163,000	1,559,935	1,825,500	-15.60%
5021	STRUCTURES - BLACKWELL		,	,	,	390,000	100.00%
5022	TRAILS - BLACKWELL	10,800		103,558		,	-100.00%
5121	STRUCTURES - FULLERSBURG WOODS		36,571	586,315	646,424	,	-100.00%
5171	STRUCTURES - HIDDEN LAKE	624,509	(125,128)	,	,	,	0.00%
5241	STRUCTURES - SALT CREEK PARK	-		13,718	,	13,718	0.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	57,469			,	,	0.00%
5352	TRAILS-WINFIELD MOUNDS	-		62,014	,	,	-100.00%
5451	STRUCTURES - DISTRICT WIDE			124,648	81,542	49,648	-60.17%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	275,000		450,000	15,000	105,000	-76.67%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	1,913	,	,	,	,	0.00%
5752	TRAILS - DUNHAM WOODS	1,506	194,537	194,537	,	,	-100.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	9,400					0.00%
5774	ROADS & PARKING LOTS-ST. JAMES FARM		,		418	,	0.00%
	TOTAL	1,760,209	1,412,191	3,857,790	2,378,319	2,513,866	-34.84%

### Oak Meadows Preserve 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, 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 expansive 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 measures or expenditure budget for FY 2025 but has been included for historical purpose.

### FY2025 Oak Meadows Preserve Improvements Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change _ FY25 - FY24 _
Grants & Intergovernmental	256,328	,	-	-	-	0.00%
Other Income	,	1	,	-	,	0.00%
Miscellaneous	,	-	,	-		0.00%
Total	256,328	,	,		,	0.00%

# FY2025 Oak Meadows Improvements Detail Revenue Budget Fund# 510

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
3320	LOCAL	256,328	,			,	0.00%
4400	INVESTMENT INCOME		,			,	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	,	,				0.00%
	TOTAL	256,328	,				0.00%

### FY2025 Oak Meadows Improvements Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services	1,400	1	-	,		0.00%
Recreational Improvements	0	,	,			0.00%
Planning Conserv & Water Mgmt Impr	45,319	,	-			0.00%
Miscellaneous	209,610	,		,		0.00%
Total	256,328	•				0.00%

# FY2025 Oak Meadows Improvements Detail Expenditure Budget Fund# 510

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
3100	PROFESSIONAL SERVICES	1,400		-	-	-	0.00%
5391	STRUCTURES - THE PRESERVE AT OAK MEADOWS CLUBHOUSE	0			-	-	0.00%
6390	WATER MGMT - OAK MEADOWS	45,319		-	-	-	0.00%
9300	TRANSFERS OUT	209,610			-		0.00%
	TOTAL	256,328			-	-	0.00%

## 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 significantly increased its fleet over the past 30 years to better manage, improve, and maintain District property. The centralized facility supports facilities, 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.

#### FY2025 Fleet Building Construction Budget Revenue Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Other Income	-	-	-	-	-	0.00%
Total						0.00%

# FY2025 Fleet Building Construction Detail Revenue Budget Fund# 520

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
4400	INVESTMENT INCOME		,		,		0.00%
	TOTAL						0.00%

### FY2025 Fleet Building Construction Budget Expenditure Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Miscellaneous	389,778		,			0.00%
Total	389,778					0.00%

# FY2025 Fleet Building Construction Detail Expenditure Budget Fund# 520

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
9300	TRANSFERS OUT	389,778	1	,		,	0.00%
	TOTAL	389,778					0.00%

### **Building Renewal**

The Building Renewal fund is managed by Facilities Management in collaboration with Planning and Development and Finance departments. The fund is designed to build, replace, assess, and monitor all District infrastructure and components. The District strives to ensure the integrity, safety, and functionality of all infrastructure and its structural, mechanical, and aesthetic features. The District departments collectively gather insight to develop condition standards and prioritize needs throughout each fiscal year.

Data is gathered and analyzed to drive decision making for planned replacements, preventative maintenance and asset management programs. Certain unforeseen needs arise during the fiscal year that require staff to be flexible and reallocate resources and, in some cases defer planned work to the next fiscal year.

#### Department Goals & Objectives

- 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

% of BRF Funds expended annually # of Projects completed annually Engineer bridge inspections annually

	2023	2024 Est	2025
Benchmark	Actual	Actual	Budget
90%	57%	74%	100%
6	7	9	7
16	16	16	16

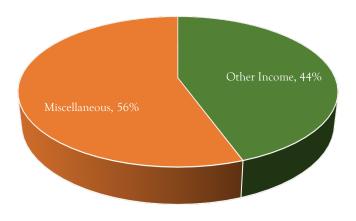
FY2025 Building Renewal Budget Revenue Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Other Income	860,585	373,834	200,000	200,000	200,000	0.00%
Miscellaneous	,	250,000	250,000	250,000	250,000	0.00%
Total	860,585	623,834	450,000	450,000	450,000	0.00%

### FY2025 Building Renewal Fund Revenue Variances >10%

• N/A

Building Renewal Revenue Summary



# FY2025 Building Renewal Detail Revenue Budget Fund# 530

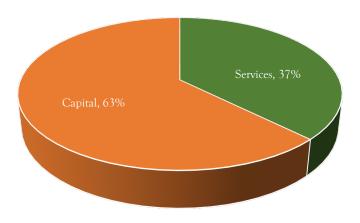
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
4400	INVESTMENT INCOME	860,585	373,834	200,000	200,000	200,000	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	,	250,000	250,000	250,000	250,000	0.00%
	TOTAL	860,585	623,834	450,000	450,000	450,000	0.00%

FY2025 Building Renewal Budget Expenditure Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services	304,868	880,511	712,500	325,000	885,000	24.21%
Capital	160,331	492,481	1,447,000	302,000	1,480,000	2.28%
Total	465,199	1,372,992	2,159,500	627,000	2,365,000	9.52%

FY2025 Building Renewal Fund Expenditure Variances >10%

Building Renewal Expenditure Summary



# FY2025 Building Renewal Detail Expenditure Budget Fund# 530

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3100	PROFESSIONAL SERVICES	304,868	880,511	712,500	325,000	885,000	24.21%
4200	OPER IMPROVEMENTS & STRUCTURES	160,331	492,481	1,447,000	302,000	1,480,000	2.28%
	TOTAL	465,199	1,372,992	2,159,500	627,000	2,365,000	9.52%

### Willowbrook Site Improvements

The Willowbrook Site Improvements fund is the project fund for the construction of the 28,000 square foot Willowbrook Wildlife Rehabilitation Clinic and Visitor Center. The facility will include a "net zero" designed native wildlife hospital, indoor and outdoor wildlife rehabilitation enclosures, interpretive exhibits and learning labs. An interpretive trail will allow visitors to see wildlife in their natural habitats through a restored prairie, marsh, floodplain woods, and stream. Permanently disabled animals that previously lived along the outdoor exhibit trails will be relocated to new enclosures made from species appropriate materials, include areas for all season protection, and natural features to reduce stress on the animals.

Willowbrook Wildlife Center has experienced a significant 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 that is a model for sustainability that will meet the current and future needs of native wildlife and visitors alike while demonstrating harmony in nature.

#### 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 existing resident animals moved to more conducive enclosures for better quality of life % of energy needed produced onsite (net zero)

% of non-resident animals being rehabilitated in enclosures appropriate to their specific needs.

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
100%	100%	100%	100%
100%	0%	20%	100%
100%	65%	95%	100%

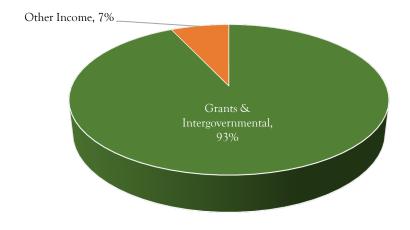
FY2025 Willowbrook Site Improvements Budget Revenue Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Grants & Intergovernmental		,	2,650,000	-	2,650,000	0.00%
Other Income	150,000	,	5,688,000	5,328,000	200,000	-96.48%
Miscellaneous	2,652,000	22,054,129	10,243,579	,	,	-100.00%
Total	2,802,000	22,054,129	18,581,579	5,328,000	2,850,000	-84.66%

### FY2025 Willowbrook Site Improvements Revenue Variances >10%

• Anticipated decline in donations and other income due to building being completed.

Willowbrook Site Improvements Revenue Summary



# FY2025 Willowbrook Site Improvements Detail Revenue Budget Fund# 540

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3310	STATE	,	,	400,000		400,000	0.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	,		2,250,000		2,250,000	0.00%
4900	OTHER NONTAXABLE	,		2,160,000	2,000,000	,	-100.00%
4920	DONATIONS	150,000	,	3,528,000	3,328,000	200,000	-94.33%
6400	INTERFUND OPERATING TRANSFERS IN	2,652,000	22,054,129	10,243,579	,	•	-100.00%
	TOTAL	2,802,000	22,054,129	18,581,579	5,328,000	2,850,000	-84.66%

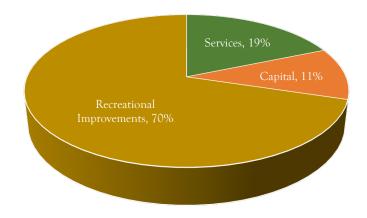
# FY2025 Willowbrook Site Improvements Budget Expenditure Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services	1,234,371	632,087	657,000	436,761	852,000	29.68%
Capital	226,869		502,645	502,645	502,645	0.00%
Recreational Improvements	1,340,513	8,303,332	17,421,934	13,229,850	3,203,571	-81.61%
Total	2,801,753	8,935,419	18,581,579	14,169,256	4,558,216	-75.47%

#### FY2025 Willowbrook Site Improvements Expenditure Variances >10%

- Services saw an increase due to unforeseen but predicted unanticipated costs incurred by general contractors.
- Recreational improvements decreased as expenses related to construction come to an end as the building comes to completion.

Willowbrook Site Improvements Expenditure Summary



FY2025 Willowbrook Site Improvements Detail Expenditure Budget Fund# 540

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3100	PROFESSIONAL SERVICES	1,234,371	632,087	657,000	436,761	852,000	29.68%
4200	OPER IMPROVEMENTS & STRUCTURES	226,869	,	502,645	502,645	502,645	0.00%
5341	STRUCTURES - WILLOWBROOK	1,340,513	8,303,332	14,179,694	10,995,220	2,198,961	-84.49%
5342	TRAILS, ROADS, PARKING LOTS	,	,	1,400,000	700,000	700,000	-50.00%
5343	GROUND RESTORATION-WILLOWBROOK	,	,	818,540	815,540		-100.00%
5344	ROADS & PARKING LOTS-WILLOWBROOK	,	,	1,023,700	719,090	304,610	-70.24%
	TOTAL	2,801,753	8,935,419	18,581,579	14,169,256	4,558,216	-75.47%

### Grounds NR Complex

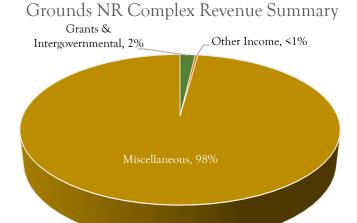
The Grounds and Natural Resources Complex fund was created in 2025 for construction of a XXXX square foot project located on Mack Road at Blackwell Forest Preserve in Warrenville. The existing campus is a collection of various buildings that have been retrofitted in attempt to meet the demands of the District over the past 60 years. The campus consists of approximately 25% of the headcount of District employees and is home to the following District crews: Forestry, Landscape, Trails & Streams, Roads, Natural Resources Management, and Natural Resources Management Stewardship Coordinator Operations. The cost will be funded by the Series 2025 GO Bonds the District issued in January 2025. The design phase of the project occurred in 2024 with the construction phase planning to begin in Spring of 2025 with completion by early 2027.

FY2025 Grounds NR Complex Budget Revenue Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Grants & Intergovernmental	-	-	-	,	802,500	0.00%
Other Income	-				150,000	0.00%
Miscellaneous	-	,		,	42,987,500	0.00%
Total					43,940,000	0.00%

#### FY2025 Grounds NR Complex Revenue Variances >10%

• All increases are due to this fund being newly created for FY25 for the construction of the new Grounds and Natural Resources Complex.



# FY2025 Grounds NR Complex Detail Revenue Budget Fund# 550

Account Number	_ Description	2022 Actual	2023 Actual	2024 _ Budget _	2024 Est Actual	2025 Budget	% Change FY25 - FY24_
3310	STATE	,	1		-	412,500	0.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	,	,	•		390,000	0.00%
4900	OTHER NONTAXABLE	,	,		,	150,000	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	,	,	,	,	42,987,500	0.00%
	TOTAL	,	,	,	,	43,940,000	0.00%

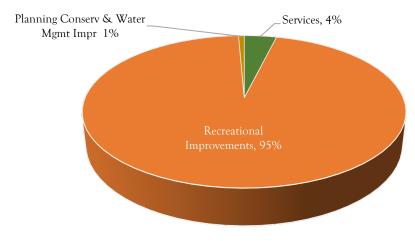
FY2025 Grounds NR Complex Budget Expenditure Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Supplies	,	,	,	`		0.00%
Services	-	,	-	,	1,685,000	0.00%
Recreational Improvements		,		,	41,955,000	0.00%
Planning Conserv & Water Mgmt Impr	-	,	-	,	300,000	0.00%
Total	,	١	,	·	43,940,000	0.00%

### FY2025 Grounds NR Complex Expenditure Variances >10%

• All increases are due to this fund being newly created for FY25 for the construction of the new Grounds and Natural Resources Complex.

Grounds NR Complex Expenditure Summary



# FY2025 Grounds NR Complex Detail Expenditure Budget Fund# 550

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3100	PROFESSIONAL SERVICES	•	,	1	,	1,685,000	100.00%
5021	STRUCTURES - BLACKWELL	•	,	1	,	34,590,000	100.00%
5022	TRAILS - BLACKWELL	•	,	1	,	3,200,000	100.00%
5023	GROUNDS RESTORATION - BLACKWELL					1,890,000	100.00%
5024	ROADS & PARKINGS LOTS-BLACKWELL					2,275,000	100.00%
6020	WATER MGMT & IMPROVEMENTS - BLACKWELL					300,000	100.00%
	TOTAL	•	•	•	,	43,940,000	0.00%

# CONSTRUCTION AND DEVELOPMENT FUNDS



### 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 2025 Budget document; not all funds have budgeted amounts, as shown in the chart below.

C&D Fund	Levy Year	Expiration Year	Budget for FY 2025	Operational Fund FY
283	2015	2021	0	2016/17
293	2016 & 2017	2022	0	2017/18
215	2018	2023	0	2019
220	2019	2024	0	2020
221	2020	2025	<b>&gt;</b>	2021
222	2021	2026	<b>✓</b>	2022
223	2022	2027	<b>√</b>	2023
224	2023	2028	✓	2024
225	2024	2029	✓	2025

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 and 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 2025 is 225. The fund is funded primarily from the 2024 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 225 for one fiscal year. Future fiscal year budgets for fund 225 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 gather data, plan, design, implement, complete, and administer 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

	2023			
Benchmark	Actual	Actual	Budget	
8	20	25	15	
1	1	1	1	
<20%	7.6%	1.9%	2.7%	

# 2025 Construction and Development



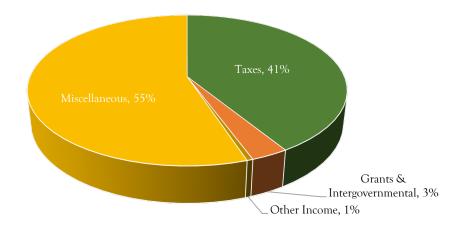
FY2025 Construction & Development Budget Revenue Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY25 - FY24
Taxes	3,176,305	2,997,844	2,850,155	2,850,155	11,900,015	317.52%
Grants & Intergovernmental	199,878	274,063	180,000	1,059,000	930,000	416.67%
Other Income	1,109,924	452,224	896,014	896,014	150,000	-83.26%
Miscellaneous	2,223,428	13,383,639	17,195,568	17,423,848	15,919,370	-7.42%
Total	6,709,536	17,107,770	21,121,737	22,229,017	28,899,385	36.82%

#### FY2025 Construction & Development Revenue Variances > 10%

- Taxes will see an increase in FY25 as a new levy rate was approved via referendum.
- Additional Grant Funds to be received to support projects in FY25.
- Decrease in other income as FY24 saw a one-time revenue which provided additional funding.

Construction & Development Revenue Summary



# FY2025 Construction & Development Detail Revenue Budget All Funds

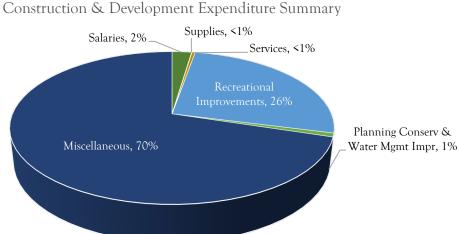
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1100	CURRENT LEVY	2,023,278	2,100,956	2,204,580	2,204,580	11,280,263	411.67%
1200	PERSONAL PROPERTY REPLACEMENT TAX	1,153,028	896,888	645,575	645,575	619,752	-4.00%
3310	STATE	73,765	274,063		999,000	750,000	0.00%
3320	LOCAL			180,000	60,000	180,000	0.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	126,113	-				0.00%
4400	INVESTMENT INCOME	1,109,924	452,225			150,000	0.00%
4900	OTHER NONTAXABLE	,		896,014	896,014		-100.00%
6400	INTERFUND OPERATING TRANSFERS IN	2,223,428	13,383,639	17,195,568	17,423,848	15,919,370	-7.42%
	TOTAL	6,709,536	17,107,771	21,121,737	22,229,017	28,899,385	36.82%

FY2025 Construction & Development Budget Expenditure Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change Y25 - FY24
Salaries	642,208	608,078	715,765	590,068	728,370	1.76%
Supplies	2,069	3,243	10,395	10,575	12,610	21.31%
Services	55,442	66,196	97,400	41,300	120,100	23.31%
Capital	,	,	,	12,000,000	,	0.00%
Recreational Improvements	6,337,537	7,852,178	3,339,596	16,552,534	8,276,260	-64.54%
Planning Conserv & Water Mgmt Imp	38,056	101,971	209,555	43,985	250,000	19.30%
Miscellaneous	1,705,007	250,000	250,000	3,811,237	2,100,324	8740.13%
Total	8,780,319	8,881,666	4,622,711	33,049,699	1,487,664	27.88%

#### FY2025 Construction & Development Expenditure Variances >10%

- Supplies increased due to cost escalation.
- Services anticipates an increase due to increased project costs.
- Recreational Improvements decreased due to many larger projects coming to an end in FY24.
- Water management project scope lessened a bit in FY 2025.
- Transfers lead the miscellaneous expenses as the C&D funds reimburse the landfill for a land purchase.



FY2025 Construction & Development Detail Expenditure Budget All Funds

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1110	REGULAR SALARIES & WAGES	458,719	513,907	611,863	490,556	596,045	-2.59%
1130	TEMPORARY SALARIES & WAGES	-	6,416	12,800	11,000	12,800	0.00%
1250	VACATION LEAVE PAYMENTS	13,456	5,010		1,516		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	170,033	82,739	91,102	86,996	119,525	31.20%
2100	OFFICE SUPPLIES	472	124	3,850	3,850	3,000	-22.08%
2200	OPERATING SUPPLIES	647	2,239	3,970	3,500	4,250	7.05%
2600	BLDG & OTHER MAINT SUPPLIES	116	801	1,125	1,125	2,360	109.78%
2700	SMALL TOOLS & MINOR EQUIPMENT	834	79	1,450	2,100	3,000	106.90%
3100	PROFESSIONAL SERVICES	49,076	50,286	60,000	15,000	85,000	41.67%
3400	UTILITIES	-	3,757	4,200	4,800	3,600	-14.29%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	500	350	500	0.00%
3900	OTHER SERVICES & CHARGES	3,241	3,800	7,150	5,150	7,500	4.90%
3903	TRAINING & DEVELOPMENT	3,125	8,353	25,550	16,000	23,500	-8.02%
4100	LAND	-	-		12,000,000		0.00%
5021	STRUCTURES - BLACKWELL	489,373	97,639	1,000,000	831,267	250,000	-75.00%
5022	TRAILS - BLACKWELL	-	-	1,500,000		1,500,000	0.00%
5071	STRUCTURES - DANADA	-	-	7,350,000	6,430,000	1,150,000	-84.35%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	30,270	465,121		,		100.00%
	GROUNDS RESTORATION & LANDSCAPING -						
5073	DANADA	-	-	420,000	420,000		-100.00%
5093	RESTORATION EGERMAN WOODS	150,555	38,934	120,000	62,933	170,000	41.67%
5113	RESTORATION FISCHER WOODS	17,922	72,815	342,978	85,055	275,831	-19.58%
5123	RESTORATION FBD BUTLER WOODS	-	-	525,000	26,130		-100.00%
5124	OTHER IMPROVEMENTS - FULLERSBURG WOODS	-	-	283,557	145,000	138,557	-51.14%
5151	STRUCTURES - GREENE VALLEY	-		50,000	-		-100.00%
5152	TRAILS, ROADS, PARKING LOTS - GREENE VALLEY	-		150,000	25,000	525,000	250.00%
5163	RESTORATION HERRICK LAKE	812,091	350,840	1,299,171	621,144	1,850,000	42.40%
5171	STRUCTURES - HIDDEN LAKE	675,984	252,409	-	236,608		0.00%
5191	STRUCTURES - MAPLE GROVE	-		285,000	42,160	442,840	55.38%

	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE						
5232	WOODS	270,303	98,385	621,010	142,547	75,200	-87.89%
5241	STRUCTURES - SALT CREEK PARK	,	,	50,000	١	50,000	0.00%
	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK						
5252	PRAIRIE	222	135,426	,	,	-	100.00%
5281	STRUCTURES - WATERFALL GLEN	•	144,711	,	543,000	-	100.00%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	1,229,064	90,170	155,000	155,311		-100.00%
5283	RESTORATION WFG BLUFF SAVANA	•	-	272,570	,	•	-100.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	-	-	52,000			-100.00%
5323	RESTORATION WEST CHICAGO	74,684	124,667	250,000	146,533	125,000	-50.00%
5341	STRUCTURES - WILLOWBROOK	145,234	-	120,000	174,759		-100.00%
5362	TRAILS, ROADS, PARKING LOTS - WOOD DALE GROVE	•	-	75,000	75,000	-	-100.00%
5442	TRAILS-SALT CREEK MARSH	-	-	225,000	25,000	200,000	-11.11%
5451	STRUCTURES - DISTRICT WIDE	•	334,182	5,726,014	4,952,000	836,832	-85.39%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	208,717	224,291	360,000		15,000	-95.83%
	GROUNDS RESTORATION-273 - CONST & DEV 2014						
5453	LEVY	•	-	340,000	340,000	340,000	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	577,347	746,628	1,188,950	679,085		-100.00%
5463	RESTORATION HICKORY GROVE	-	-	89,000	83,874	82,000	-7.87%
5591	STRUCTURES - MAYSLAKE	1,655,427	4,648,139	349,346	161,103	250,000	-28.44%
5593	GROUNDS RESTORATION - MAYSLAKE	-	-	120,000	129,025		-100.00%
5771	STRUCTURES - ST. JAMES	344	11,940	,			100.00%
5773	GROUNDS RESTORATION-ST JAMES FARM		-	20,000	20,000		-100.00%
5774	OTHER IMPROVEMENTS - ST. JAMES FARM	-	15,881	-	,	•	0.00%
	WATER MANAGEMENT AND OTHER IMPROVEMENTS -						
6130	FULLERTO	8,990	-				100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	29,066	101,971	184,555	43,985	250,000	35.46%
	WATER MANAGEMENT AND OTHER IMPROVEMENTS -						
6590	MAYSLAKE	-		25,000			-100.00%
9300	TRANSFERS OUT	1,705,007	250,000	250,000	3,811,237	22,100,324	8740.13%
	TOTAL	8,780,319	8,881,666	24,622,711	33,049,699	31,487,664	27.88%

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 2025.

#### FY2024 2015 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services		,	,		,	0.00%
Recreational Improvements	1,426	-	,			0.00%
Miscellaneous	567,662	,	,	_	,	0.00%
Total	569,088	,			,	0.00%

# FY2024 2015 C&D Detail Expenditure Budget

### Fund & Department# 283

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	1,426	,	,	,		0.00%
9300	TRANSFERS OUT	567,662	,	,	,	1	0.00%
	TOTAL	569,088	,		,	,	0.00%

# 2016 and 2017 Construction & Development

The 2016 and 2017 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.

#### FY2025 2016 and 2017 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Services	1,060	,	-	,		0.00%
Recreational Improvements	480,274			,		0.00%
Planning Conserv & Water Mgmt Impr	•	,	-			0.00%
Miscellaneous	1,137,345	,			,	0.00%
Total	1,618,679	,		,		0.00%

# FY2025 2016 and 2017 C&D Detail Expenditure Budget Fund & Department# 293

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
3100	PROFESSIONAL SERVICES	1,060		١		,	0.00%
5171	STRUCTURES - HIDDEN LAKE	480,150	,	,			0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	124	,	,			0.00%
9300	TRANSFERS OUT	1,137,345		,		,	0.00%
	TOTAL	1,618,679	`	`	,	,	0.00%

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.

#### FY2025 2018 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	54,917	,	,	,	,	0.00%
Services	,	,	,	,	,	0.00%
Recreational Improvements	527,561	622,958	824,810	855	,	-100.00%
Planning Conserv & Water Mgmt Impr	28,611	59,955	`	,		0.00%
Total	611,088	682,913	824,810	855	,	-100.00%

#### FY2025 2018 C&D Expenditure Variances >10%

• FY25 does not see a budget as it did in the prior fiscal year due to the fund running its five year life.

# FY2025 2018 C&D Detail Expenditure Budget

# Fund & Department# 215

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	54,917	,	,	-		0.00%
3100	PROFESSIONAL SERVICES	,	,	,			0.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	,	345,500	١	,		0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	170,257	21,846	116,010	855		-100.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	207,291	224,291	360,000	-		-100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	149,669	3,500	348,800	-		-100.00%
5771	STRUCTURES - ST. JAMES	344	11,940		-		0.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	,	,	,			0.00%
5774	OTHER IMPROVEMENTS - ST. JAMES FARM	,	15,881	,	-		0.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	28,611	59,955		,		0.00%
	TOTAL	611,088	682,913	824,810	855		-100.00%

The 2019 Construction and Development fund projects include Districtwide construction material testing, Hidden Lake bridge replacements, North Central DuPage Regional Trail: Pratts Wayne segment, West Branch DuPage River Trail: Winfield Mounds to West DuPage Woods segment, 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.

#### FY2025 2019 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	6,238	1	,	,		0.00%
Services	8,302	8,235	,	,		0.00%
Recreational Improvements	707,903	1,098,330	445,150	424,347		-100.00%
Planning Conserv & Water Mgmt Impr	9,445	,	109,555	43,985		-100.00%
Total	731,888	1,106,565	554,705	468,332		-100.00%

#### FY2025 2019 C&D Expenditure Variances >10%

• FY25 does not see a budget as it did in the prior fiscal year due to the fund running its five year life.

# FY2025 2019 C&D Detail Expenditure Budget

### Department# 220

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	6,238	,	,	,	,	0.00%
3100	PROFESSIONAL SERVICES	8,302	8,235	,		,	0.00%
5021	STRUCTURES - BLACKWELL	-	47,694	,	47	,	0.00%
5171	STRUCTURES - HIDDEN LAKE	195,834	252,409	,	236,608	١	0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	97,827	71,799	130,000	17,692	,	-100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	414,242	726,428	315,150	170,000	,	-100.00%
6130	WATER MANAGEMENT AND OTHER IMPROVEMENTS - FULLERTO	8,990	,	,	٠	١	100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	455		84,555	43,985	,	-100.00%
6590	WATER MANAGEMENT & OTHER IMPROVEMENTS - MAYSLAKE	-	,	25,000	,	,	-100.00%
	TOTAL	731,889	1,106,565	554,705	468,332	-	-100.00%

The 2020 Construction and Development funds receive projects include Districtwide topographic surveying, Blackwell archery range protective barrier improvements, West Branch DuPage River Trail: Blackwell to West DuPage Woods segment, North Central DuPage Regional Trail: Pratt's Wayne segment, 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.

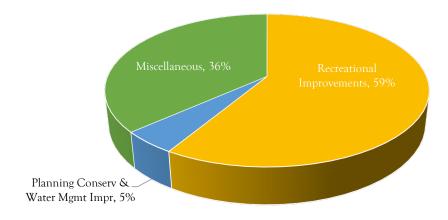
#### FY2025 2020 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	8,308	,	1	,		0.00%
Supplies	163	,	,	,	,	0.00%
Services	15,165	6,500	,			0.00%
Recreational Improvements	1,303,984	863,992	1,998,719	698,850	1,228,031	-38.56%
Planning Conserv & Water Mgmt Impr	,	•	100,000		100,000	0.00%
Miscellaneous	,	,	,		765,461	0.00%
Total	1,327,620	870,492	2,098,719	698,850	2,093,492	-0.25%

#### FY2025 2020 C&D Expenditure Variances >10%

• Recreational Improvements is decreasing as projects near completion.

Construction & Development Levy 2020 Expenditure Summary



## FY2025 2020 C&D Detail Expenditure Budget Fund & Department# 221

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	(7,942)	,	2 daget	,	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	16,250	,		,	,	0.00%
2100	OFFICE SUPPLIES	163	,	,	,	,	0.00%
3100	PROFESSIONAL SERVICES	15,065	6,500	-	,	,	0.00%
3900	OTHER SERVICES & CHARGES	100			,		0.00%
5022	TRAILS - BLACKWELL		,	500,000		500,000	0.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	30,270	119,621		,		100.00%
5093	RESTORATION EGERMAN WOODS	150,555	38,934	120,000	62,933	170,000	41.67%
5113	RESTORATION FISCHER WOODS	17,922	72,815	342,978	85,055	275,831	-19.58%
5163	RESTORATION HERRICK LAKE	812,091	350,840	99,171	171,144		-100.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	2,095	4,475	300,000	124,000	75,200	-74.93%
5252	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK PRAIRIE	222	135,426		,		0.00%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	57,475	17,214	25,000	25,311		-100.00%
5283	RESTORATION WFG BLUFF SAVANA	-		272,570			0.00%
5323	RESTORATION WEST CHICAGO	74,684	124,667	250,000	146,533	125,000	-50.00%
5341	STRUCTURES - WILLOWBROOK	145,234					0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	13,436	,		,		0.00%
5463	RESTORATION HICKORY GROVE			89,000	83,874	82,000	-7.87%
6450	WATER MANAGEMENT - DISTRICT WIDE		,	100,000		100,000	0.00%
9300	TRANSFERS OUT		-	-	,	765,461	0.00%
	TOTAL	1,327,620	870,492	2,098,719	698,850	2,093,492	-0.25%

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.

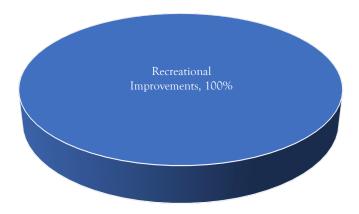
#### FY2025 2021 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	572,745	,	,	,		0.00%
Supplies	1,906	482	,	`		0.00%
Services	30,915	16,002	,	,		0.00%
Recreational Improvements	3,316,389	4,787,740	2,900,000	1,027,062	1,950,000	-32.76%
Total	3,921,955	4,804,224	2,900,000	1,027,062	1,950,000	-32.76%

#### FY2025 2021 C&D Expenditure Variances >10%

• Recreational Improvements is decreasing as projects near completion.

Construction & Development 2021 Levy Expenditure Summary



## FY2025 2021 C&D Detail Expenditure Budget Fund & Department# 222

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	466,661	,	,	,	,	0.00%
1250	VACATION LEAVE PAYMENTS	13,456	,	,	,	,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	92,628	,	,	,	,	0.00%
2100	OFFICE SUPPLIES	309	,	,	,	,	0.00%
2200	OPERATING SUPPLIES	647	482	,	,	,	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	116	,	,	,	,	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	834	,	,	,	,	0.00%
3100	PROFESSIONAL SERVICES	24,649	15,351	,	,	,	0.00%
3900	OTHER SERVICES & CHARGES	3,141	651	,	,	,	0.00%
3903	TRAINING & DEVELOPMENT	3,125	,	,	,	,	0.00%
5021	STRUCTURES - BLACKWELL	489,373	49,945	300,000	381,220	,	-100.00%
5022	TRAILS - BLACKWELL	,	,	1,000,000	,	1,000,000	0.00%
5163	RESTORATION HERRICK LAKE		,	1,200,000	450,000	750,000	-37.50%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	1,171,589	72,956	130,000	130,000	,	-100.00%
5442	TRAILS-SALT CREEK MARSH	,	,	225,000	25,000	200,000	-11.11%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE		16,700	25,000	9,085	,	-100.00%
5591	STRUCTURES - MAYSLAKE	1,655,427	4,648,139	,	11,757	,	0.00%
5773	GROUNDS RESTORATION-ST JAMES FARM		,	20,000	20,000	,	-100.00%
	TOTAL	3,921,955	4,804,224	2,900,000	1,027,062	1,950,000	-32.76%

The 2022 Construction and Development Fund projects 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.

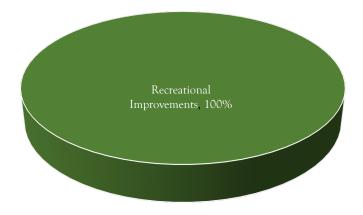
#### FY2025 2022 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries	,	608,078	,	,	,	0.00%
Supplies	,	2,761	,	,	,	0.00%
Services	,	35,459	,	,	,	0.00%
Recreational Improvements	,	479,158	5,964,903	5,814,346	679,375	-88.61%
Miscellaneous	,	250,000	,	,	,	0.00%
Total		1,375,456	5,964,903	5,814,346	679,375	-88.61%

#### FY2025 2022 C&D Expenditure Variances >10%

 FY25 budget has decreased as major projects related to Graue Mill, Waterfall Glen and Mayslake have been completed.

Construction & Development Levy 2022 Expenditure Summary



# FY2025 2022 C&D Detail Expenditure Budget

### Fund & Department# 223

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
1110	REGULAR SALARIES & WAGES	Actual	513,907	Dudget	Actual	Dudget	0.00%
1120	OVERTIME		6				0.00%
1130	TEMPORARY SALARIES & WAGES	_	6,416				0.00%
1250	VACATION LEAVE PAYMENTS	_	5,010			,	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	,	82,739			,	0.00%
2100	OFFICE SUPPLIES		124	-			0.00%
2200	OPERATING SUPPLIES		1,757				0.00%
2600	BLDG & OTHER MAINT SUPPLIES		801			,	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT		79			,	0.00%
3100	PROFESSIONAL SERVICES		20,200			,	0.00%
3400	UTILITIES	,	3,757	-			0.00%
3900	OTHER SERVICES & CHARGES	,	3,149	-			0.00%
3903	TRAINING & DEVELOPMENT		8,353			,	0.00%
5124	OTHER IMPROVEMENTS - FULLERSBURG WOODS		-	283,557	145,000	138,557	-51.14%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	,	265	75,000			0.00%
5241	STRUCTURES-SALT CREEK PARK		-	50,000		50,000	0.00%
5281	STRUCTURES-WATERFALL GLEN		144,711	-	543,000	,	100.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH		-	52,000		,	0.00%
5362	TRAILS, ROADS, PARKING LOTS - WOOD DALE	,	-	75,000	75,000	,	-100.00%
5451	STRUCTURES - DISTRICT WIDE	,	334,182	4,830,000	4,652,000	240,818	-95.01%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	,	-	250,000	250,000		-100.00%
5591	STRUCTURES - MAYSLAKE		-	349,346	149,346	250,000	-28.44%
9300	TRANSFERS OUT		250,000	-	-		0.00%
	TOTAL		1,375,456	5,964,903	5,814,346	679,375	-88.61%

The 2023 Construction and Development Fund projects include, Danada headquarters solar array, Danada house and atrium improvements, Blackwell grounds facility, Danada visitor garden improvements, Danada Rice Lake restoration, Fullersburg Butler Woods restoration, Oak Cottage cultural resource assessment, Greene Valley masterplan improvements, , Maple Grove bridge replacement, Willowbrook crane and avian enclosure, Greene Valley natural resource program support building, and Mayslake garden improvements.

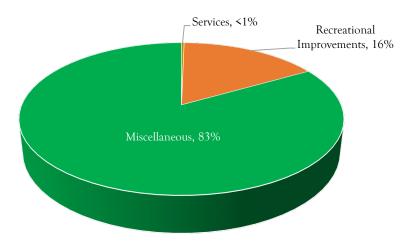
#### FY2025 2023 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries			715,765	590,068		-100.00%
Supplies		-	10,395	10,575	-	-100.00%
Services	,	-	97,400	41,300	45,000	-53.80%
Recreational Improvements	,	-	11,206,014	8,587,074	2,363,854	-78.91%
Miscellaneous	,	,	250,000	250,000	12,000,000	4700.00%
Total	•	,	12,279,574	21,479,017	14,408,854	17.34%

#### FY2025 2023 C&D Expenditure Variances >10%

- Services and Recreational Improvements are much lower in FY25 due to renovations at Danada coming to a close.
- Miscellaneous sees a massive increase due to a transfer out for purchase of land.

Construction & Development Levy 2023 Expenditure Summary



# FY2025 2023 C&D Detail Expenditure Budget

### Fund & Department# 224

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1110	REGULAR SALARIES & WAGES	,		611,863	490,556	-	-100.00%
1130	TEMPORARY SALARIES & WAGES	,	-	12,800	11,000		-100.00%
1250	VACATION LEAVE PAYMENTS	,		1	1,516		0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	,	-	91,102	86,996		-100.00%
2100	OFFICE SUPPLIES	,		3,850	3,850		-100.00%
2200	OPERATING SUPPLIES	,	-	3,970	3,500		-100.00%
2600	BLDG & OTHER MAINT SUPPLIES	,		1,125	1,125		-100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	,	-	1,450	2,100		-100.00%
3100	PROFESSIONAL SERVICES	,	-	60,000	15,000	45,000	-25.00%
3400	UTILITIES	,	-	4,200	4,800		-100.00%
3800	EQUIP REPAIR & MAINT SERVICES	,	-	500	350		-100.00%
3900	OTHER SERVICES & CHARGES	,	-	7,150	5,150		-100.00%
3903	TRAINING & DEVELOPMENT	,	-	25,550	16,000		-100.00%
4100	LAND	,	-	,	12,000,000		0.00%
5021	STRUCTURES - BLACKWELL	,	-	700,000	450,000	250,000	-64.29%
5071	STRUCTURES - DANADA	,		7,350,000	6,430,000	1,150,000	-84.35%
5073	GROUNDS RESTORATION & LANDSCAPING - DANADA	,	-	420,000	420,000		-100.00%
5123	RESTORATION FBD BUTLER WOODS			525,000	26,130	-	-100.00%
5151	STRUCTURES - GREENE VALLEY	1	-	50,000	,		-100.00%
5152	TRAILS, ROADS, PARKING LOTS - GREENE VALLEY			150,000	25,000	125,000	-16.67%
5191	STRUCTURES - MAPLE GROVE	,	-	285,000	42,160	242,840	-14.79%
5341	STRUCTURES - WILLOWBROOK	,	-	120,000	174,759		-100.00%
5451	STRUCTURES - DISTRICT WIDE	,	-	896,014	300,000	596,014	-33.48%
5453	GROUNDS RESTORATION-273 - CONST & DEV 2014 LEVY	,		340,000	340,000		-100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	1		250,000	250,000		-100.00%
5593	GROUNDS RESTORATION - MAYSLAKE	,		120,000	129,025		-100.00%
9300	TRANSFERS OUT	,		250,000	250,000	12,000,000	4700.00%
	TOTAL			12,279,574	21,479,017	14,408,854	17.34%

The 2024 Construction and Development Fund projects include, Danada headquarters solar array, Danada house and atrium improvements, Blackwell grounds facility, Danada visitor garden improvements, Danada Rice Lake restoration, Fullersburg Butler Woods restoration, Oak Cottage cultural resource assessment, Greene Valley masterplan improvements, , Maple Grove bridge replacement, Willowbrook crane and avian enclosure, Greene Valley natural resource program support building, and Mayslake garden improvements.

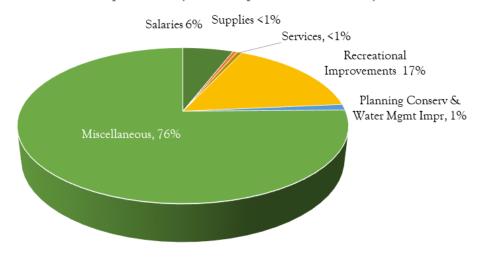
#### FY2025 2024 C&D Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Salaries		-	-	15	728,370	100.00%
Supplies	٥	6	3	120	12,610	100.00%
Services	-		-		75,100	100.00%
Recreational Improvements			-	170	2,055,000	100.00%
Planning Conserv & Water Mgmt Impr	y.	-	12	120	150,000	100.00%
Miscellaneous			٠		9,334,863	100.00%
Total		-			12,355,943	100.00%

#### FY2025 2024 C&D Expenditure Variances >10%

• Salaries, Supplies, Services, Recreational Improvements, Water Mgmt. and Miscellaneous are all increasing due to the new tax levy year.

Construction & Development Levy 2024 Expenditure Summary



# FY2025 2024 C&D Detail Expenditure Budget

# Fund & Department# 225

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
1110	REGULAR SALARIES & WAGES	-	-	-	-	596,045	100.00%
1130	TEMPORARY SALARIES & WAGES	-	-	-	-	12,800	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	-	-	119,525	100.00%
2100	OFFICE SUPPLIES	-	-	-	-	3,000	100.00%
2200	OPERATING SUPPLIES	-	,	-	-	4,250	100.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	,	-	,	2,360	100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	,	-	,	3,000	100.00%
3100	PROFESSIONAL SERVICES		,	-		40,000	100.00%
3400	UTILITIES	-	-	-	,	3,600	100.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	-	,	500	100.00%
3900	OTHER SERVICES & CHARGES	-		-	,	7,500	100.00%
3903	TRAINING & DEVELOPMENT					23,500	100.00%
5152	TRAILS, ROADS, PARKING LOTS - GREENE VALLEY	-	-	-	-	400,000	100.00%
5163	RESTORATION HERRICK LAKE	-	-	-	-	1,100,000	100.00%
5191	STRUCTURES - MAPLE GROVE	-		-	,	200,000	100.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	-	-	-	-	15,000	100.00%
5453	GROUNDS RESTORATION-273 - CONST & DEV 2014 LEVY	-	-	-	-	340,000	100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	-	-	-	-	150,000	100.00%
9300	TRANSFERS OUT	-	-	-	-	9,334,863	100.00%
	TOTAL			-		12,355,943	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 Planning 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 2025. There are no budgeted expenditures for FY 2025 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 15<sup>th</sup> of the following month

% of Expenditures and Transfers that are compliant with the fund restrictions

Benchmark	2023 Actual	2024 Est Actual	2025 Budget
12	12	12	12
100%	100%	100%	100%

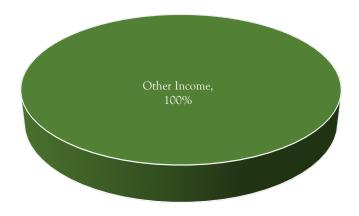
FY2025 Environmental Responsibility Revenue Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Other Income	(54,410)	104,103	75,000	75,000	75,000	0.00%
Miscellaneous	134,027	2,244,232	,		-	0.00%
Total	79,617	2,348,335	75,000	75,000	75,000	0.00%

#### FY2025 Districtwide Environmental Revenue Variances >10%

• N/A

Environmental Responsibility Revenue Summary



# FY2025 Environmental Responsibility Detail Revenue Budget Fund# 070

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
4400	INVESTMENT INCOME	(54,410)	104,103	75,000	75,000	75,000	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	134,027	2,244,232	,	٠	,	0.00%
	TOTAL	79,617	2,348,335	75,000	75,000	75,000	0.00%

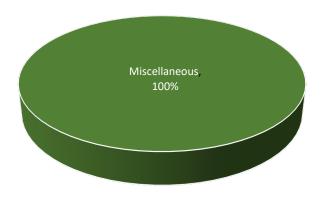
FY2025 Environmental Responsibility Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Miscellaneous		,	135,000	2,423,334	75,000	-44.44%
Total			135,000	2,423,334	75,000	-44.44%

### FY2025 Districtwide Environmental Expenditure Variances >10%

• Anticipated decrease in transfers

Environmental Responsibility Expenditure Summary



# FY2025 Environmental Responsibility Detail Expenditure Budget Fund# 070

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
9300	TRANSFERS OUT			135,000	2,423,334	75,000	-44.44%
	TOTAL			135,000	2,423,334	75,000	-44.44%

#### Districtwide Environmental

The Districtwide Environmental Fund is a special, non-tax, revenue supported 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 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 Planning and Development and Environmental Services departments 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	2023 Actual	2024 Est Actual	2025 Budget
100%	100%	100%	100%
75%	95%	75%	75%
3	3	3	3

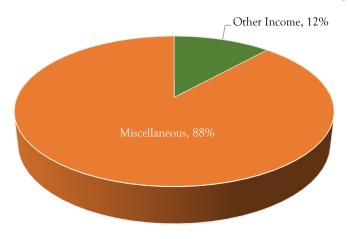
FY2025 Districtwide Environmental Revenue Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Other Income	(4,819,879)	2,609,159	1,800,000	1,800,000	1,800,000	0.00%
Miscellaneous	1,933,169	350,000	350,000	466,976	13,573,330	3778.09%
Total	(2,886,710)	2,959,159	2,150,000	2,266,976	15,373,330	615.04%

#### FY2025 Districtwide Environmental Revenue Variances >10%

• The fund anticipates large transfers in as the fund is paid back funds due from other funds.

Districtwide Environmental Revenue Summary



# FY2025 Districtwide Environmental Detail Revenue Budget Fund# 075

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
4400	INVESTMENT INCOME	(4,819,879)	2,609,159	1,800,000	1,800,000	1,800,000	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	1,933,169	350,000	350,000	466,976	13,573,330	3778.09%
	TOTAL	(2,886,710)	2,959,159	2,150,000	2,266,976	15,373,330	615.04%

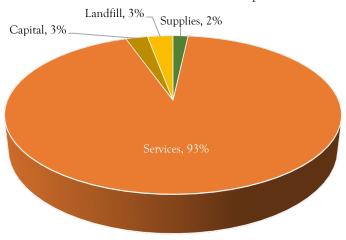
FY2025 Districtwide Environmental Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Supplies	22,397	14,630	45,070	44,990	41,300	-8.36%
Services	1,010,130	1,591,348	2,417,007	2,102,130	2,226,990	-7.86%
Capital	1,456,748	979,022	140,000	140,000	60,000	-57.14%
Landfill	30,479	85,765	3,118,000	5,040,367	70,000	-97.75%
Miscellaneous	6,837,027	18,256,554	24,571,239	18,237,472	-	-100.00%
Total	9,356,781	20,927,319	30,291,316	25,564,959	2,398,290	-92.08%

#### FY2025 Districtwide Environmental Expenditure Variances >10%

- Capital decreases due to an anticipated lower demand for land related expenses in FY25.
- Landfill expenses were much higher in FY24 due to needed mechanical repairs.
- The District does not intend to use landfill funds in FY25 to supplement spending in other funds.

Districtwide Environmental Expenditure Summary



FY2025 Districtwide Environmental Detail Expenditure Budget Fund# 075

Account		2022		2024		2025	% Change
Number	Description	Actual	2023 Actual	Budget	2024 Est Actual	Budget	FY25 - FY24
2200	OPERATING SUPPLIES	995	1,379	10,430	10,383	10,800	3.55%
2400	EQUIPMENT PARTS	٧	144	2,000	2,975	1,000	-50.00%
2500	GROUNDS MAINT SUPPLIES	3,734	11,662	25,800	25,009	23,900	-7.36%
2600	BLDG & OTHER MAINT SUPPLIES	173	151	3,000	3,023	3,000	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	17,495	1,294	3,840	3,600	2,600	-32.29%
3100	PROFESSIONAL SERVICES	397,782	329,522	578,000	590,660	633,700	9.64%
3105	LEGAL	9,980	14,446	16,000	10,000	10,000	-37.50%
3300	INSURANCE SERVICES & PREMIUMS	100	100		-	,	0.00%
3400	UTILITIES	31,200	50,236	62,757	55,000	46,440	-26.00%
3500	RENTS & LEASES	1,158	1,329	7,000		,	-100.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	214,858	850,993	1,266,000	1,067,000	935,000	-26.15%
3800	EQUIP REPAIR & MAINT SERVICES	9,704	18,371	24,000	23,917	26,500	10.42%
3900	OTHER SERVICES & CHARGES	345,348	326,351	463,250	355,553	575,350	24.20%
4100	LAND	1,456,748	979,022	140,000	140,000	60,000	-57.14%
8021	LEACHATE & GROUNDWATER SYSTEMS-BLACKWELL			3,000,000	4,889,367	50,000	-98.33%
8493	OTHER LANDFILL IMPROVEMENTS - MALLARD NORTH	21,983	85,765	118,000	151,000	20,000	-83.05%
9300	TRANSFERS OUT	6,837,027	18,256,554	24,571,239	18,237,472		-100.00%
	TOTAL	9,356,781	20,927,319	30,291,316	25,564,959	2,398,290	-92.08%

#### 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 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

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	2023 Actual	2024 Est Actual	2025 Budget
27	27	27	27
4	4	4	4
100%	100%	100%	100%

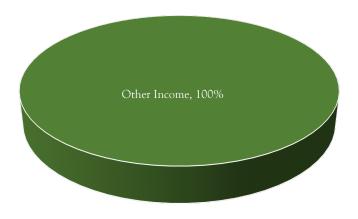
FY2025 Mallard Lake Landfill Revenue Budget Summary

	2022	2023	2024	2024 Est	2025	% Change
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Other Income	(8,880,457)	3,727,672	2,500,000	2,500,000	2,500,000	0.00%
Total	(8,880,457)	3,727,672	2,500,000	2,500,000	2,500,000	0.00%

# FY2025 Mallard Lake Landfill Revenue Variances >10%

• N/A

Mallard Lake Landfill Revenue Summary



# FY2025 Mallard Lake Landfill Detail Revenue Budget

### Fund# 080

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
4400	INVESTMENT INCOME	(8,880,457)	3,727,672	2,500,000	2,500,000	2,500,000	0.00%
	TOTAL	(8,880,457)	3,727,672	2,500,000	2,500,000	2,500,000	0.00%

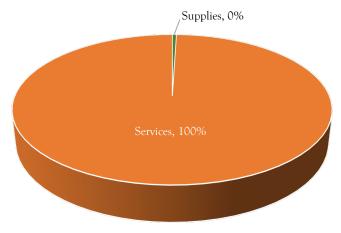
FY2025 Mallard Lake Landfill Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Supplies	,	629	32,200	31,200	2,500	-92.24%
Services	112,508	166,829	385,000	335,000	500,000	29.87%
Miscellaneous	1,000,000	2,000,000	,	,	,	0.00%
Total	1,112,508	2,167,458	417,200	366,200	502,500	20.45%

#### FY2025 Mallard Lake Landfill Expenditure Variances >10%

- Supplies is anticipated to decrease as FY24 purchases were one time.
- Services is expected to increase as maintenance costs increase.

Landfill Exp Mallard Lake Expenditure Summary



# FY2025 Mallard Lake Landfill Detail Expenditure Budget Fund# 080

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
2500	GROUNDS MAINT SUPPLIES	,	,	31,000	30,000	1,500	-95.16%
2700	SMALL TOOLS & MINOR EQUIPMENT	,	629	1,200	1,200	1,000	-16.67%
3100	PROFESSIONAL SERVICES	21,946	25,673	30,000	30,000	30,000	0.00%
3105	LEGAL	11,913	27,727	30,000	5,000	25,000	-16.67%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	78,649	113,429	325,000	300,000	445,000	36.92%
9300	TRANSFERS OUT	1,000,000	2,000,000	,	,	,	0.00%
	TOTAL	1,112,508	2,167,458	417,200	366,200	502,500	20.45%

#### 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 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 2025. The fund balance is anticipated to have investment earnings as outlined below.

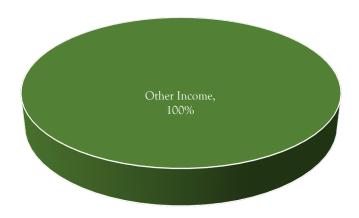
#### FY2025 Mallard Lake Non-Landfill Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Other Income	93,185	45,805	15,000	15,000	15,000	0.00%
Total	93,185	45,805	15,000	15,000	15,000	0.00%

#### FY2025 Mallard Lake Non-Landfill Revenue Variances >10%

N/A

Mallard Lake Non-Landfill Revenue Summary



# FY2025 Mallard Lake Non-Landfill Detail Revenue Budget Fund# 081

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
4400	INVESTMENT INCOME	93,185	45,805	15,000	15,000	15,000	0.00%
	TOTAL	93,185	45,805	15,000	15,000	15,000	0.00%

#### 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 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

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	2023 Actual	2024 Est Actual	2025 Budget
27	27	27	27
4	4	4	4
100%	100%	100%	100%

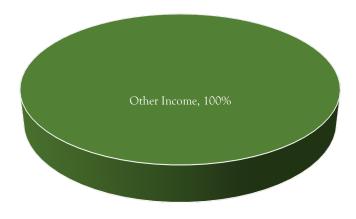
FY2025 Greene Valley Landfill Revenue Budget Summary

	2022 2023 2024		2024 Est	2025	% Change	
Revenue Summary	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
Other Income	(7,151,781)	3,316,310	2,250,000	2,250,000	2,000,000	-11.11%
Miscellaneous	209,610	-				0.00%
Total	(6,942,171)	3,316,310	2,250,000	2,250,000	2,000,000	-11.11%

#### FY2025 Greene Valley Landfill Revenue Variances >10%

• Invest income is expected to outperform the previous year

Greene Valley Landfill Revenue Summary



# FY2025 Greene Valley Landfill Detail Revenue Budget Fund# 085

Account		2022	2023	2024	2024 Est	2025	% Change
Number	Description	Actual	Actual	Budget	Actual	Budget	FY25 - FY24
4400	INVESTMENT INCOME	(7,151,781)	3,316,310	2,250,000	2,250,000	2,000,000	-11.11%
6400	INTERFUND OPERATING TRANSFERS IN	209,610		,	,	,	0.00%
	TOTAL	(6,942,171)	3,316,310	2,250,000	2,250,000	2,000,000	-11.11%

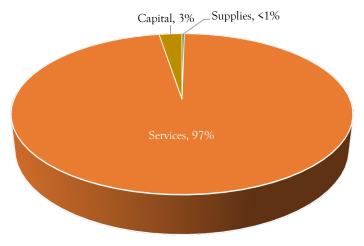
FY2025 Greene Valley Landfill Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Supplies	48	744	1,200	1,200	1,000	-16.67%
Services	236,511	140,719	403,800	281,200	376,300	-6.81%
Capital	,	1	30,000	25,000	10,000	-66.67%
Miscellaneous	1,000,000	2,000,000	`	`	,	0.00%
Total	1,236,559	2,141,463	435,000	307,400	387,300	-10.97%

#### FY2025 Greene Valley Landfill Expenditure Variances >10%

- Supplies are consistent with prior year.
- Capital is expected to decrease due to ongoing maintenance providing stability.

Landfill Exp Greene Valley Expenditure Summary



FY2025 Greene Valley Landfill Detail Expenditure Budget Fund# 085

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
2700	SMALL TOOLS & MINOR EQUIPMENT	48	744	1,200	1,200	1,000	-16.67%
3100	PROFESSIONAL SERVICES	124,946	12,047	36,300	30,000	16,300	-55.10%
3105	LEGAL		,	7,500	1,200	20,000	166.67%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	111,565	128,672	360,000	250,000	310,000	-13.89%
3900	OTHER SERVICES & CHARGES		,			30,000	0.00%
4200	OPER IMPROVEMENTS & STRUCTURES			30,000	25,000	10,000	-66.67%
9300	TRANSFERS OUT	1,000,000	2,000,000	,	,		0.00%
	TOTAL	1,236,559	2,141,463	435,000	307,400	387,300	-10.97%

## **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 as well as energy credits received from the District's solar initiatives. These funds are an additional resource the District can use, within the guidelines of the restrictions to support eligible expenditures as the District determines 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	2023	2024 Est	2025
	Actual	Actual	Budget
100%	100%	100%	100%

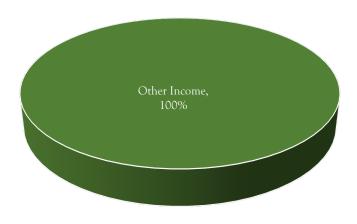
FY2025 Endowment Revenue Budget Summary

Revenue Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Other Income	1,498,249	757,205	400,000	530,000	400,000	0.00%
Total	1,498,249	757,205	400,000	530,000	400,000	0.00%

#### FY2025 Endowment Revenue Variances >10%

• N/A

Endowment Revenue Summary



#### FY2025 Endowment Detail Revenue Budget Fund# 152

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
4400	INVESTMENT INCOME	1,041,060	227,454	50,000	150,000	50,000	0.00%
4850	PRIVATE SECTOR SUPPORT	317,021	506,256	350,000	380,000	350,000	0.00%
4900	OTHER NONTAXABLE	140,168	23,495	,	,		0.00%
	TOTAL	1,498,249	757,205	400,000	530,000	400,000	0.00%

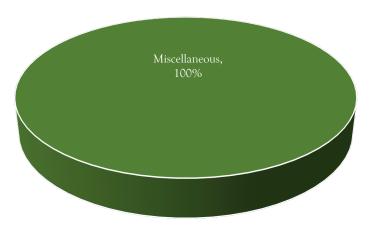
FY2025 Endowment Expenditure Budget Summary

Expenditure Summary	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
Miscellaneous	350,000	350,000	350,000	350,000	350,000	0.00%
Total	350,000	350,000	350,000	350,000	350,000	0.00%

#### FY2025 Endowment Expenditure Variances >10%

• N/A

Endowment Expenditure Summary



# FY2025 Endowment Detail Expenditure Budget Fund# 152

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Est Actual	2025 Budget	% Change FY25 - FY24
9300	TRANSFERS OUT	350,000	350,000	350,000	350,000	350,000	0.00%
	TOTAL	350,000	350,000	350,000	350,000	350,000	0.00%

# APPENDIX A: Forest Preserve District of DuPage County STRATEGIC PLAN





STRATEGIC PLAN 2014

**Executive Summary** 





#### **Table of Contents**

1.	Introduction	3
2.	Vision, Mission & Purpose	5
3.	Guiding Principles	6
4.	Benefit to DuPage County	7
5.	Organizational Goals	7
6.	Conclusion & Next Steps	16
7.	Appendices	16



#### **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 Chicagobased 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 optin 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:

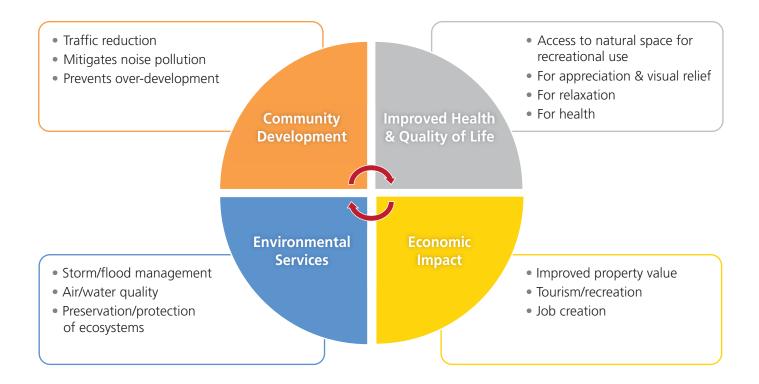
- Stewardship: The District serves as a responsible steward of the financial, and natural resources that have been entrusted to it by the citizens of DuPage County.
   We adhere to the principle of excellence in all we do and our actions are guided by a basic respect for nature, one another and the communities 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 Districts 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:

- 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 thoughtleader 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 Districtwide 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
- 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**

- 1. Susan Olafson
- 3. Keith McClow
- 5. Jeff Burhop
- 7. Christina Watson
- 9. Mike Webster
- 2. Javne Bohner
- 4. Dan Zinnen
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#### Team 2

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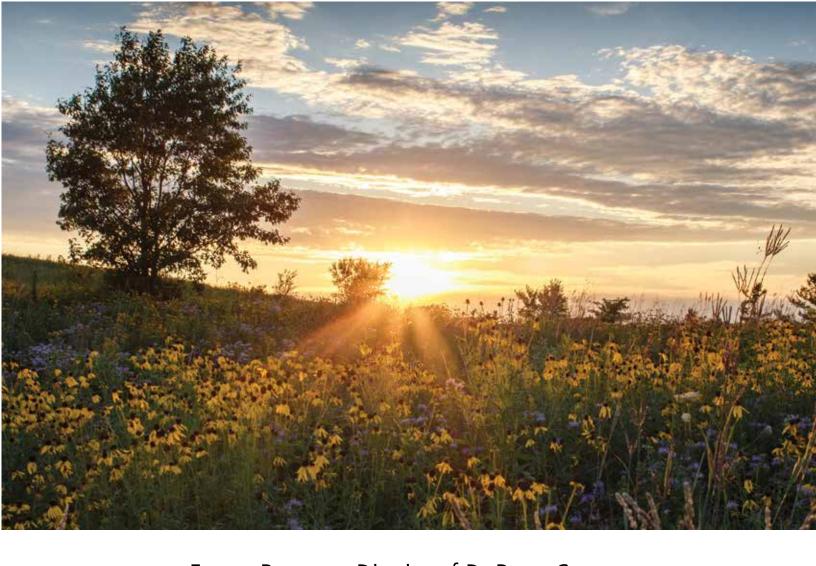
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- 6. Cindy Hedges
- 8. Joe Benedict
- 10. Mark Dyer

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- 1. Audra Bonnet
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- 5. Kate Herrera-Glezen
- 7. Nick Fuller
- 9. Jennifer Meyer
- 2. Kate Garrett
- 4. Joe Potenza
- 6. Bob Vick
- 8. Laura Capizzano
- 10. Scott Meister

# APPENDIX B: Forest Preserve District of DuPage County MASTER PLAN (2019)





Forest Preserve District of DuPage County
2019 Master Plan

# Table of Contents

- **3 Executive Summary**
- **4 Certified Projects**
- 69 Initiatives and Other Considerations
- 72 The Forest Preserve District Today
- 76 Need for a 2019 Master Plan
- 79 The Master Planning Process
- 93 Goals, Objectives and Tactics
- 98 Appendix A
- 105 Appendix B



# 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

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 \$5,000,0000
- \$\$\$\$ \$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**



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 \$

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

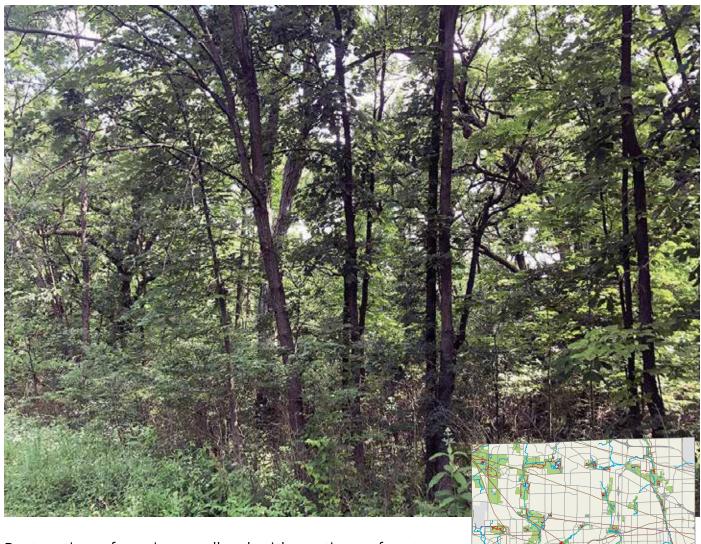
The highly visible site surrounds the Fullersburg Woods Nature Education Center and is used for educational programming year-round. There has been some work at the site, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals 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 wetmesic 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 \$

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.

### Master Plan Alignment

Goal 1 Pre	eserve, protect a	nd restore o	pen spaces
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- 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
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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 \$

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

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
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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 \$\$\$

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.

### Master Plan Alignment

Goal 1 Preserve, protect and restore open spaces

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## Fischer Woods

### **Dunklee's Grove Restoration**



Estimated Cost \$

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

Goal 1 Preserve, protect and restore ope	pen spaces
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- 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
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  - 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

## 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 \$\$

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.

### 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
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- Goal 3 Improve preserves to increase access, use, efficiency and productivity

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- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
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# West Chicago Prairie

### Restoration



Estimated Cost \$\$

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**

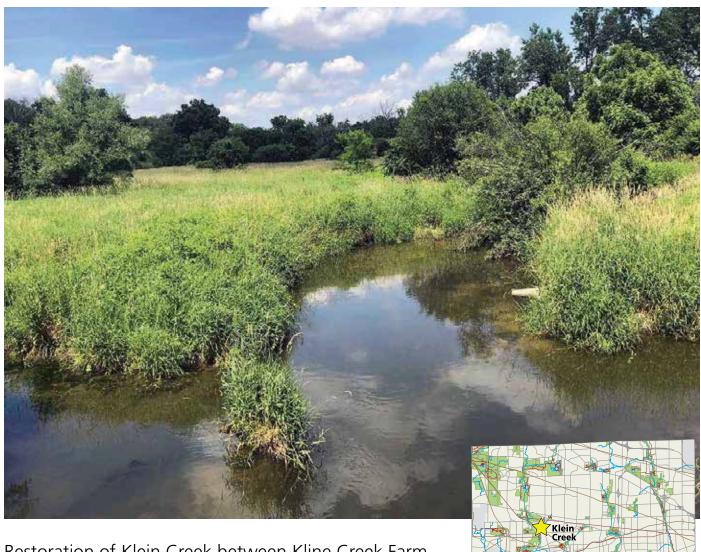
This site is home to the state-designated Truitt-Hoff Nature Preserve and is recognized by the Illinois Natural Areas Inventory. It's one of the region's premier natural areas. Thanks in part to a very active volunteer stewardship group, there's been much work at the site, but it needs additional management. 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

- 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
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- Goal 3 Improve preserves to increase access, use, efficiency and productivity
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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 \$\$\$

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.

### Master Plan Alignment

Goal 1 Pre	eserve, protect a	nd restore o	pen spaces
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- Objective 1.1 Allocate additional resources to maintain existing high quality natural areas and create new ones
- Promote the recovery of threatened and endangered species Objective 1.2
- Objective 1.3 Collaborate with other organizations to further countywide restoration of natural areas
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# Hickory Grove

### Savanna Restoration



Three- to five-year project to remove or herbicide invasive woody and herbaceous plants, seed native species, and provide follow-up management

Estimated Cost \$

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 import 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

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
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## Hidden Lake

### King's Grove Restoration



Estimated Cost \$\$

provide follow-up management

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.

### Master Plan Alignment

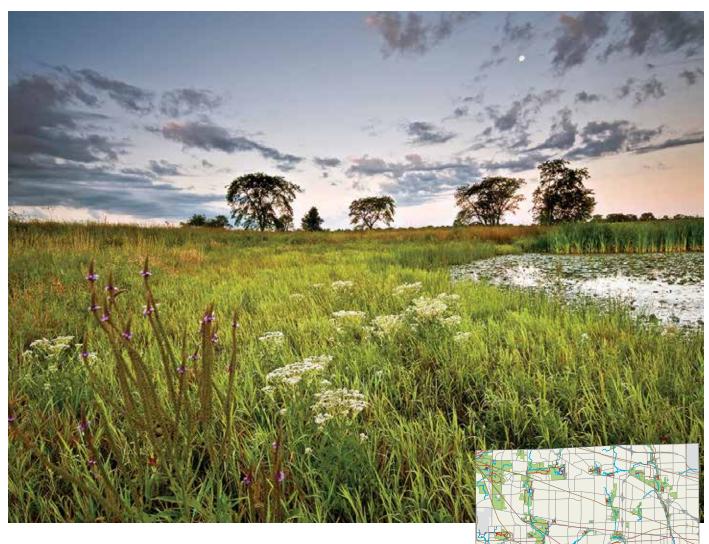
Goal 1 Preserve, protect and restore open spaces

- Objective 1.1 Allocate additional resources to maintain existing high quality natural areas and create new ones
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  - 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

# 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 \$\$

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

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

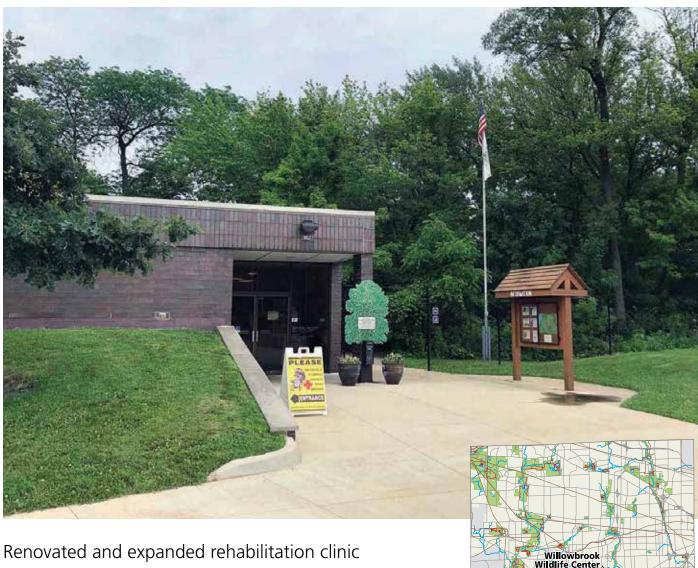
Objective 2.4 Enhance and promote unstructured nature exploration

Goal 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

## 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 \$\$\$\$

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.

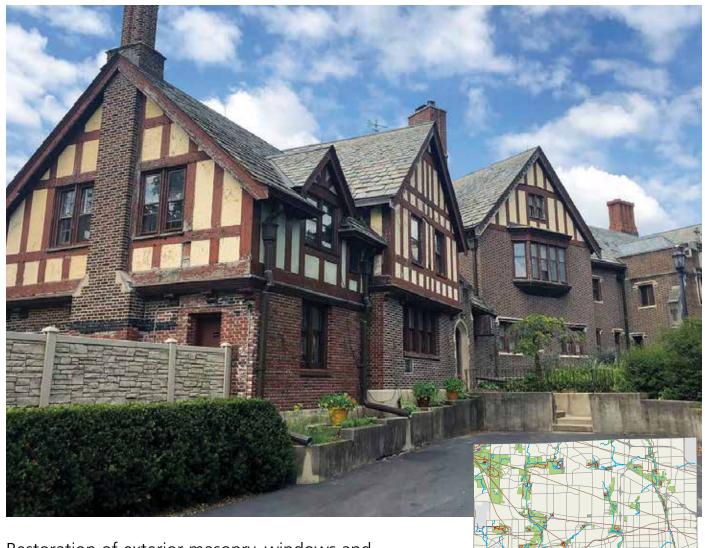
### Master Plan Alignment

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 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**



Mayslake

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 \$\$\$\$

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**

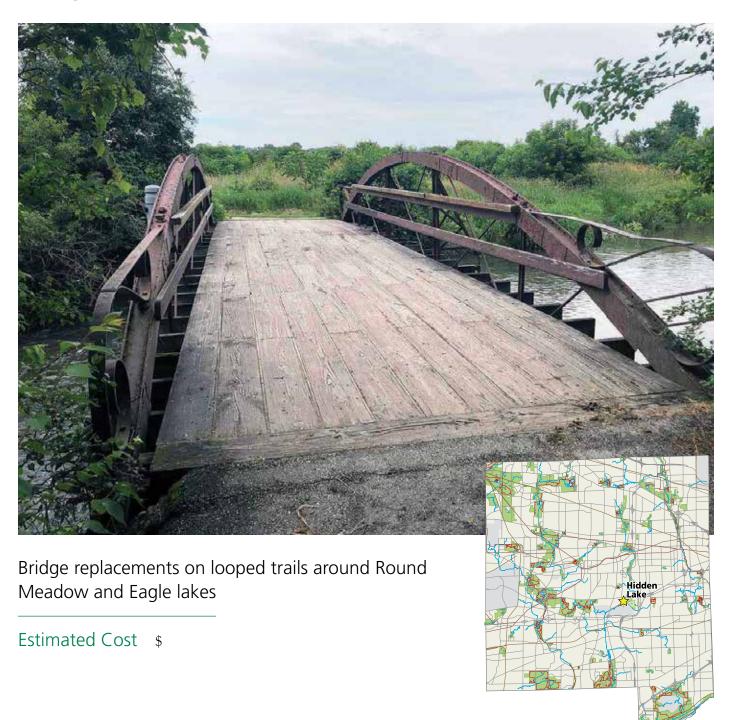
Designed by renowned Chicago architect Benjamin H. Marshal, the Tudor Revival style Mayslake Hall is on the National Register of Historic Places and is one of the last remaining examples of the country estates that dotted DuPage between 1880 and 1924. It serves as an education center, connecting people 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**



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.

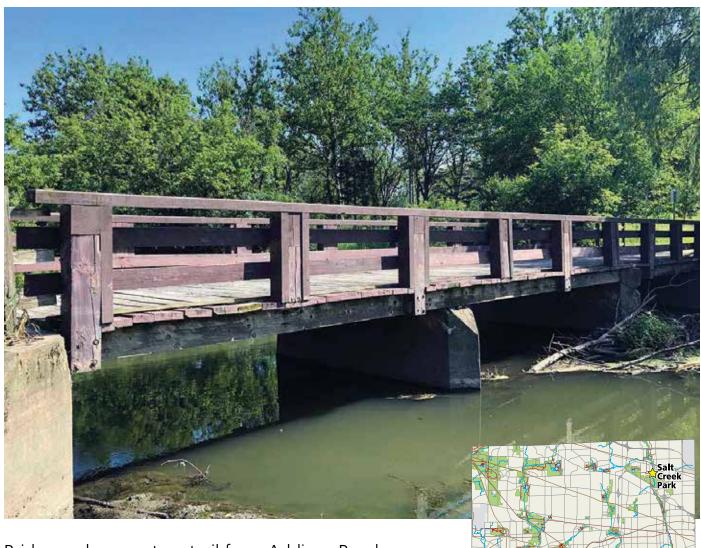
#### Master Plan Alignment

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 \$\$

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**



Estimated Cost \$

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

- 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

## Blackwell **Mack Road Trail**



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.

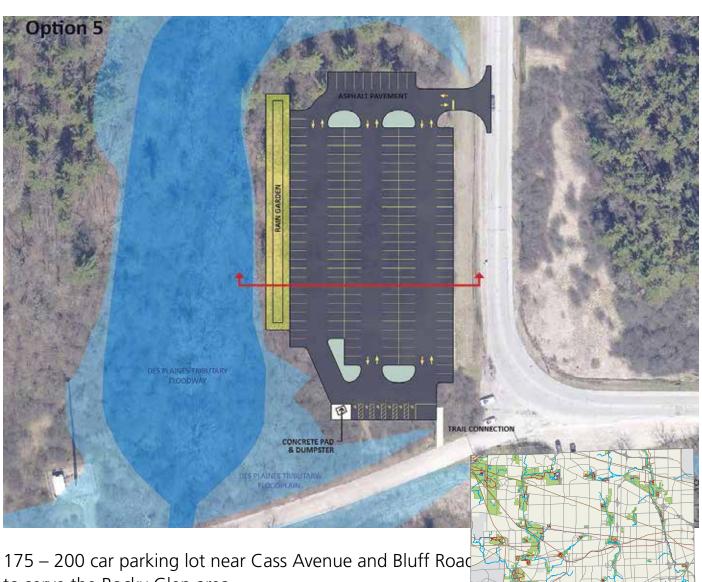
### Master Plan Alignment

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



to serve the Rocky Glen area

Estimated Cost \$\$

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

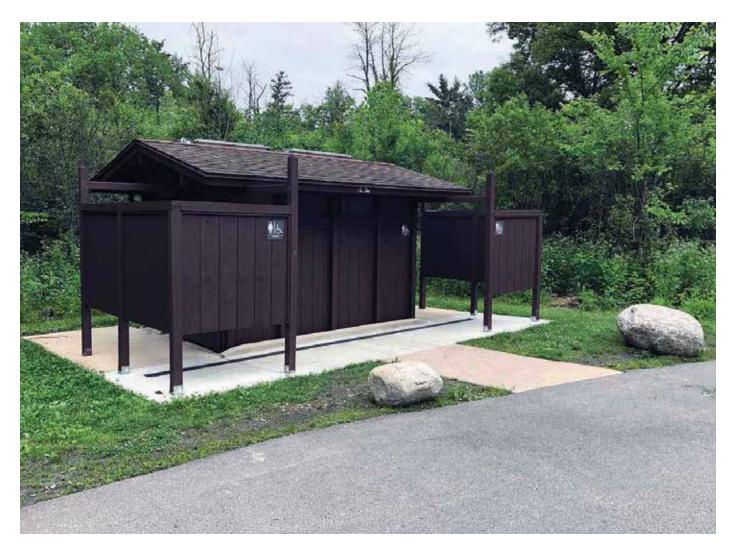
Goal 4 Refocus resources by reducing infrastructures that do not actively support significant operations

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 \$\$\$

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**

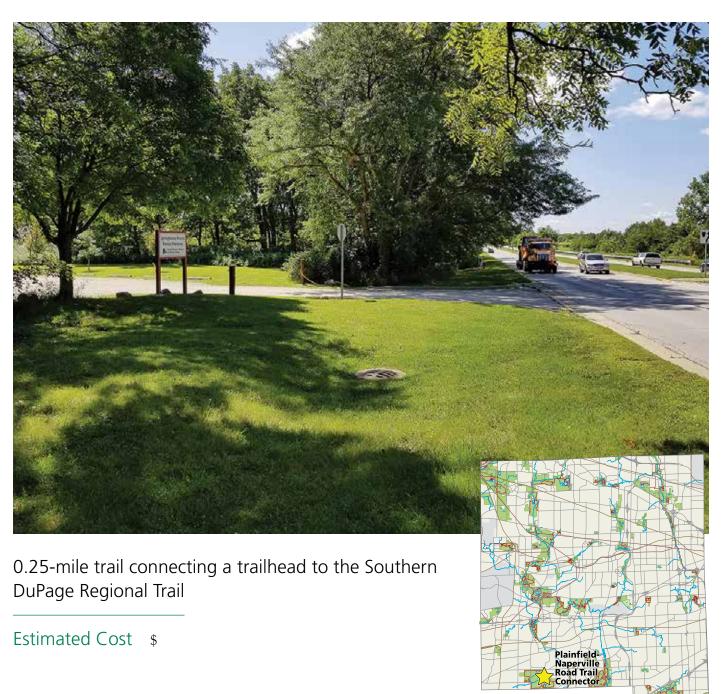
Restrooms at many of the Forest Preserve District's most popular preserves are more than 30 years old and consist of portable or pit toilets with no potable water. A steady increase in use has put a strain on these aging facilities. Modern restrooms with toilets and handwashing conveniences will better accommodate visitors, improve accessibility, and reduce annual operational and maintenance costs.

#### Master Plan Alignment

- Help people cultivate a lifelong enthusiasm for nature by offering Goal 2 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 3.3 Modify forest preserve facilities to accommodate a diverse range of users

# Springbrook Prairie

## Trail Link to Regional Trail



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



Replaced or repaired exterior woodwork and tuck-pointed limestone masonry

Updated lighting

Updated educational exhibits

Estimated Cost \$\$

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	

Refine programs to reflect the Forest Preserve District's mission, research in natural resources and expertise

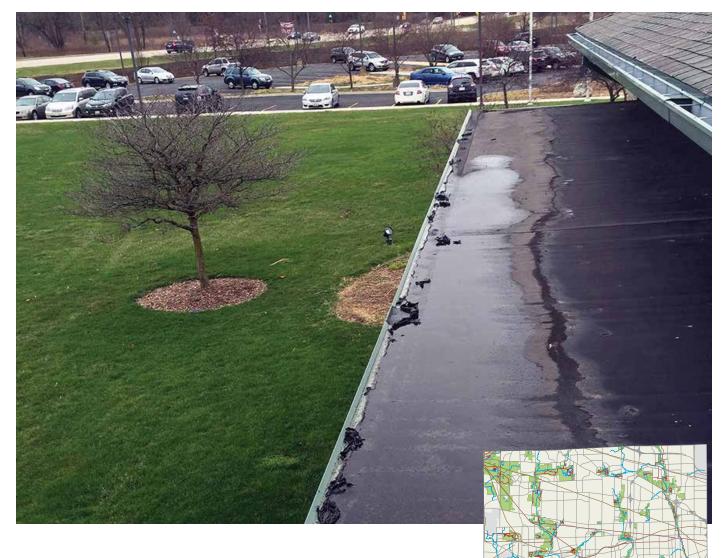
Evaluate and make recommendations for historic holdings

the mission Objective 4.3

Objective 4.4

# Headquarters

## **Building Roof Replacement**



New roof to replace existing materials at the end of their useful life

Estimated Cost \$

Danada Headquarters

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 \$\$

Danada Headquarters

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**



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
  - 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 3.2 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



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.

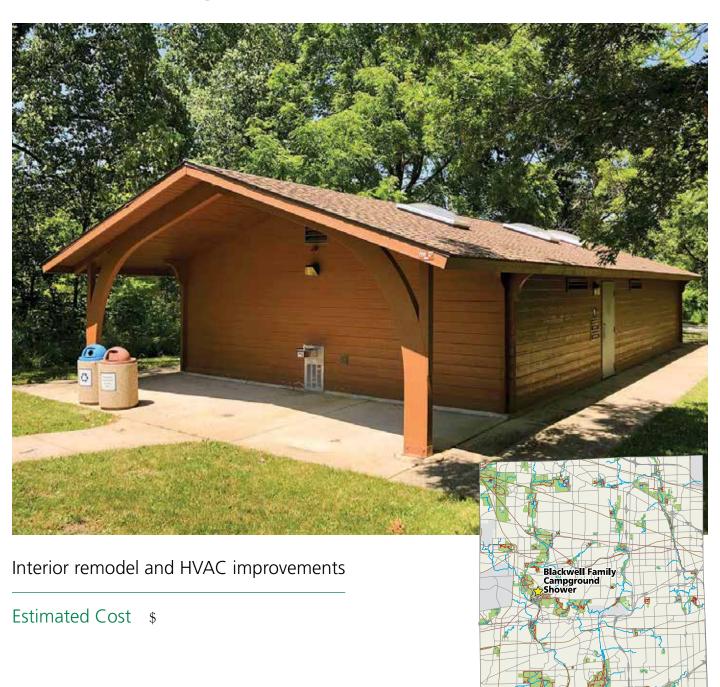
Forest Preserve District maintenance vehicles occasionally use the bridge, but most access the east side of the river via the Urban Stream Research Center.

#### 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**



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

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

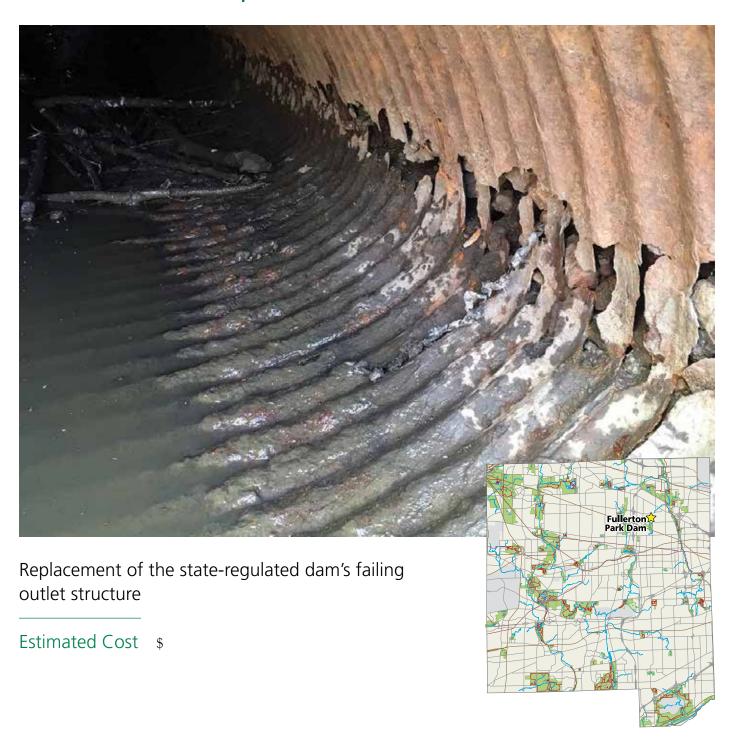
Objective 3.1 Improve education centers and recreational sites

Objective 3.2 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**



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 \$\$

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

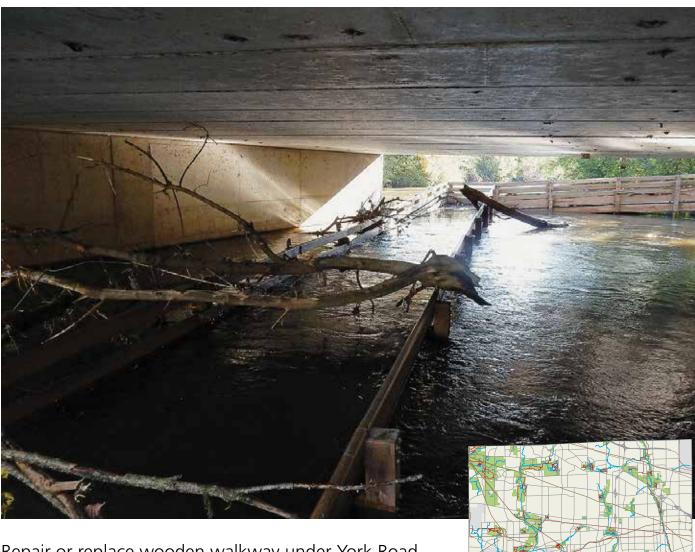
Objective 4.1 Evaluate and eliminate infrastructures and buildings that do not actively support significant operations

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 \$

Fullersburg

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

- 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 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
- Refocus resources by reducing infrastructures and tasks not related to Goal 4 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

## Districtwide

## **Tree Trimming**



One-year contract for routine tree maintenance to allow staff to focus on hazardous trees and urgent issues

Estimated Cost \$

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
- 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

## Districtwide **Asphalt Maintenance**



One-year contract for routine asphalt maintenance to allow staff to focus on urgent issues

Estimated Cost \$

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

- 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 3.2 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

## Districtwide

## **Demolitions**



Removal of underused structures to allow staff to focus on the maintenance of high-priority assets

Estimated Cost \$\$

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



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 theses 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 sitespecific 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.



### **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 Morainal 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 bondissue 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 longterm 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 AAAbond 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.





#### 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 Acquistions

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.









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 specialinterest 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.

	.9	
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
- Reminder to call or email Forest Preserve District staff with comments and ideas not expressed at the meeting

#### Results

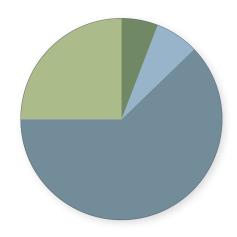
The meetings had 188 attendees, who gave 911 comments related to the four discussion questions, as summarized in the pie charts on the next page. In addition, at the end of each meeting, participants could share comments on any topic. The five categories below summarize those comments.

	Percent of All Comments
Better communication, outreach	29
and transparency	
Preserve improvements, programs	23
and amenities	
General, favorable comments about	20
the Forest Preserve District	
More collaboration, cooperation	15
and coordination	
More land acquisition and natural	13
resource restoration	



#### Question 1

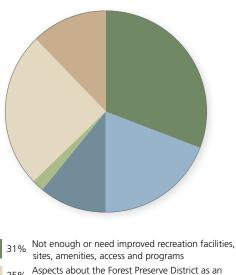
How do you use the forest preserves?



- 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
- To spend time in nature or passively enjoy the benefits of open space

#### Question 3

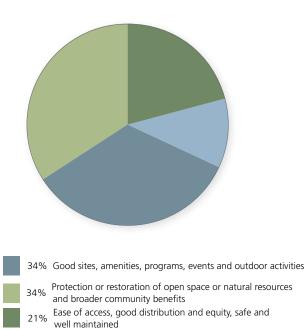
What don't you like about the forest preserves?



- organization, its policies and restrictions
- Insufficient or unclear communication, outreach and public information
  - Not enough maintenance or specific maintenance procedures
  - Too much development or not enough natural resource restoration
  - Conflicts between user groups

#### Question 2

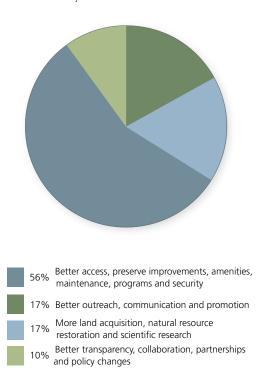
What do you like about the forest preserves?



#### **Question 4**

What would you like to see in the future at the forest preserves?

11% Aspects about the Forest Preserve District as an organization



## 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

7

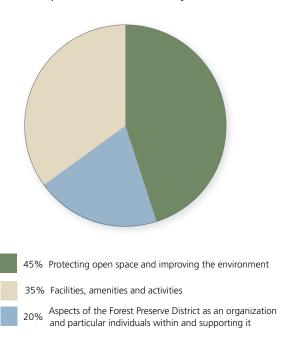
	reitent of All Comments
Better communication, policies and	58
procedures, staff and volunteer conc	erns
More land acquisition and natural	22
resource restoration	
Preserve improvements, programs an	nd events 13

Forest Preserve District

General, favorable comments about the

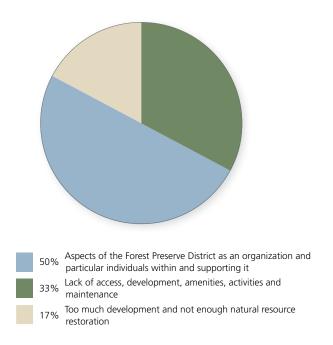
#### **Question 1**

What do you like about the forest preserves?

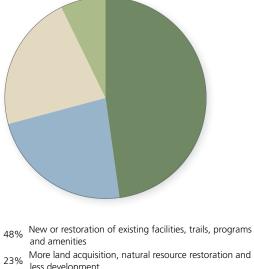


#### Question 2

What don't you like about the forest preserves?



#### Question 3 What would you like to see in the future at the forest preserves?



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 shortterm 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 highquality natural areas.

Respondents also ranked what they thought the Forest Preserve District should focus on over the next five years.

- 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 openended 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.
  - 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 highquality natural areas.
- Employee survey respondents also ranked what they thought the Forest Preserve District should focus on over the next five years.
  - 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

Fullersburg Woods Halloween Walks Oct. 29, 2017 11 a.m. - 4 p.m.

11 a.m. - 4 p.m.

Oct. 8, 2017

#### 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.

		Percent of
	Emails	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,

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.





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.

Preserve, protect and restore open spaces

Objective 1.1	Allocate additional resources to maintain existing high-quality natural areas and create
Tactic 1.1a	new ones 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
ractic 1.1c	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
T 121	locations
Tactic 1.2d	Maximize existing and pursue additional
	laboratory space available for the species
Objective 1.2	recovery program
Objective 1.3	Collaborate with other organizations to further countywide restoration of natural
	areas
Tactic 1.3a	Pursue partnerships and agreements with
racere risa	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
01.1	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
14000 1. 14	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

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

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







Refocus resources by reducing infrastructures and tasks not related to the mission

Objective 4.1	Evaluate and eliminate infrastructures and	Objective 4.3	Refine programs to reflect the Forest
	buildings that do not actively support significant operations		Preserve District's mission, research in natural resources and expertise
Tactic 4.1a	Inventory and evaluate all nonhistoric	Tactic 4.3a	Increase STEM program presence within
	buildings and create an end-use plan for		local and regional learning communities
	each	Tactic 4.3b	Eliminate or refocus programs also offered
Tactic 4.1b	Prepare annual reports on all Forest	T	by neighboring agencies or groups
	Preserve District-owned, -operated or -leased	Tactic 4.3c	Partner with local park districts and
Tactic 4.1c	buildings and facilities  Evaluate land holdings and identify ways to		businesses to offer recreational and learning programs
ractic 4.1c	reduce nonmission-driven maintenance and	Tactic 4.3d	Evaluate programs at Willowbrook Wildlife
	operations at each	ractic (1.5a	Center to refocus them on the rehabilitation
Tactic 4.1d	Evaluate infrastructures and eliminate or		of conservative, rare or less-common species,
	retool surpluses to minimize maintenance		not common, overpopulated or invasive
	and operations		ones
Objective 4.2	Reevaluate operations to increase efficiency	Tactic 4.3e	Increase the number of nature-based
	and productivity and to reduce the	01	programs at the golf preserves
	maintenance of areas not critical to the	Objective 4.4	Evaluate and make recommendations for
Tactic 4.2a	mission Explore cooperative agreements to increase	Tactic 4.4a	historic holdings For each historic holding, assess its value
ractic 7.2a	efficiency, productivity and reduce	ractic 7.7a	to the Forest Preserve District's mission;
	maintenance		the effects of its projected revenues and
Tactic 4.2b	Increase or reconfigure deficient parking		maintenance and operations costs; and any
	areas and remove or repurpose surplus ones		interest it receives from support groups
Tactic 4.2c	Reevaluate standard design guidelines	Tactic 4.4b	Reevaluate and propose changes to the
	and modify to balance cost, benefits,		Policy for the Management of Historical
T	aesthetics and energy efficiencies		and Cultural Resources to define a decision-
Tactic 4.2d	Continue using procedures and	T 4.4	making process
	technologies to find or increase efficiencies that improve productivity	Tactic 4.4c	Identify and evaluate structures over 50 years old and develop an end-use goal for
Tactic 4.2e	Develop a long-term maintenance plan to		each
ractic 1.2c	address building and facility deficiencies		cach
	that identifies priorities, schedules, funding		
	strategies and needed resources		
Tactic 4.2f	Create a storage plan that consolidates items		
	in storage and eliminates buildings where		
T	appropriate		
Tactic 4.2g	Reevaluate, modify and develop		
	maintenance standards based on use,		

visibility and cost

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
Tactic 5.1a	stakeholders 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, instructorled 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

ian winc contin	iding on sound imancial looting
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
ractic 0.10	infrastructure maintenance
Tactic 6.1e	Annually reassess the amount of funds
ractic 0.1e	needed to cover landfill maintenance and potential future liabilities
Tactic 6.1f	Minimize the reliance on landfill interest
Tuette off	earnings to subsidize the annual operating budget
Tactic 6.1g	Utilize existing bond fund proceeds and consider reasonable and responsible
Tactic 6.1h	issuance of new debt to fund major capital and natural resource management projects when appropriate to achieve objectives 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
Tactic 6.2a	incrementally implement master plan goals 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



# 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

- 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
- 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
- 31. Districtwide Flush Restroom Facilities (Pre-Fab Concrete Structures)
- 32. Districtwide Management of Low Priority Assets

- Districtwide Off-Leash Dog Facility Drinking Water Fountains
- Districtwide Portable Toilets Demolish Latrines, New Concrete Pads, Walks, and Enclosures
- 35. Districtwide BMPs Phase III
- 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)
- 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
- 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)
- 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
- 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
- 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

- 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
- 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
- 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
- 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
- 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
- Blackwell Guard Residence Garage Roof Replacement
- 18. Blackwell Guard Residence Roofing Replacement
- 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
- 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

- Danada Mansion Masonry Exterior Tuck-Pointing and Repairs
- 32. Danada Mansion Upper Level Window Replacements
- 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
- Fullersburg Graue Millrace Race Wall Repair and Rehabilitation
- 54. Fullersburg Rainbow Bridge Steel Component and Concrete Repairs
- 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
- 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
- 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
- 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
- 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
- St. James Farm Four-Car Garage Electrical Subpanel Installation
- 108. St. James Farm Galusha House Demolition or Stabilization
- 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
- 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
- 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 DETAIL CAPITAL PROJECTS AND INTATIVES



## Capital Projects and Initiatives

The Forest Preserve District of DuPage County has prepared a comprehensive Capital Improvement Program (CIP) for the FY 2025 budget. The CIP outlines the projects and initiatives the District has appropriated for in the current fiscal year and future CIP estimates. Detailed below are the individual projects and initiatives proposed and approved through the District's annual budget process.

Each project and initiative provided in the list below includes the account number, description, and dollar amount allocated. The account number identifies where the outlay is budgeted and can be located in the budget document. These expenditures may be deferred or foregone for other unanticipated capital needs or emergency projects. District staff communicates all changes to the budget with the Executive Director and Finance Department to ensure alignment and allocation so that the integrity of the budget is intact each fiscal year.

#### Capital Projects and Initiatives Fiscal Year 2025

Fund	Dept	Div	Account#	Description	Budget
010	J01		4200	Fuel Site Repairs	\$10,000
010	J01		4200	Wash Bay Improvements	5,000
010	J01		4200	EV Charging Station	5,000
010	J01		4300	EV Safety Equipment	8,000
010	U00		4300	(4) Flock ALPR	14,600
010	U00		4300	(2) New Electric Bike	8,000
050	Z00		4300	ICU Cage	20,000
050	Z00		4300	Flexible Endoscopy	45,000
075	100		4100	Churchill Fleet Tank Remediation	30,000
075	100		4100	Songbird Slough Storm Sewer	30,000
085	100		4200	Flow Meters	10,000
131	GMD		4200	Irrigation Plan	20,000
131	GMD		4200	Natural Area Pollinator Prairie Project	10,000
131	GMD		4200	Irrigation Pond Bio-Mass Project	25,000
131	MMD		4300	Pull Behind Turbine Blower	11,873

131	MMD	4300	Light Duty Utility Vehicle	13,000
131	MMD	4300	Light Duty Utility Vehicle	13,000
131	MMD	4300	Sand Trap Rake	31,300
131	MMD	4300	Pull Behind Topdresser	22,544
131	MMK	4200	Site Master Plan Design Development	250,000
131	OMD	4300	Light Duty Utility Vehicle	13,000
131	OMD	4300	Light Duty Utility Vehicle	13,000
131	OMD	4300	Pull Behind Topdresser	22,544
131	OMD	4300	Triplex Mower w/ verticut reels	67,037
131	OMD	4300	Triplex Mower w/ verticut reels	67,037
131	OMD	4300	Used Walking Green Mower	5,000
131	OMD	4300	Light Duty Utility Vehicle	13,000
131	OMD	4300	Used Walking Green Mower	15,000
131	OMK	4200	Cart Path Repairs	50,000
131	OMK	4200	FF&E and Landscaping	100,000
131	OMK	4200	Phase III Cart Path Curbing Project	30,000
131	OMK	4200	Old Pro Shop Demolition	60,000
131	OMK	4200	Course Improvements	50,000
221	P00	5022	Z-452-051 Blackwell to West DuPage Woods	500,000
221	P00	5093	Egerman Woods Restoration	170,000
221	P00	5113	Fisher Woods Restoration	275,831
221	P00	5232	Z-232-006 Pratt's Wayne Woods RTP Trail	75,200
221	P00	5323	West Chicago Prairie Restoration	125,000
221	P00	5463	Hickory Grove Restoration	82,000
221	P00	6450	Z-450-021 District Wide BMP Phase VI	100,000
222	P00	5022	Blackwell to West DuPage Woods Z-452-051	1,000,000

222	P00	5163	Restoration Herrick Lake Phase II	750,000
222	P00	5442	Salt Creek Marsh Trail Replacement Z-442-002	200,000
223	P00	5124	Graue Mill Site Improvements Z-124-004	138,557
223	P00	5241	Salt Creek Park Bridge Replacement	50,000
223	P00	5451	District Wide Flush Washrooms Z-451-037	240,818
223	P00	5591	Mayslake Hall Exterior Improvements Z-591-026	250,000
224	P00	5021	GNRMMC Design Z-021-030	250,000
224	P00	5071	Danada HQ Solar Array Z-071-059	1,150,000
224	P00	5152	Greene Valley Masterplan Improvements Z-152-014	125,000
224	P00	5191	Maple Grove Bridge Replacement Z-191-001 Phase I	242,840
224	P00	5451	Greene Valley NRPSB Z-451-035	596,014
225	P00	5152	Green Valley Entrance Improvements Z-152-014	400,000
225	P00	5163	Herrick Lake Shoreline Stabilization Z-163-009	1,100,000
225	P00	5191	Maple Grove Bridge Replacement Z-191-001 Phase I	200,000
225	P00	5452	Centennial Trail Canal Bank Road Signage	15,000
225	P00	5453	District Wide Natural Resource Restoration	340,000
225	P00	6450	District Wide Stormwater BMP - Phase VI Z-454-029	150,000
323	F00	4100	Land Acquisition	575,000
500	C00	4200	ERP Training	90,000
500	C00	4200	ERP Upgrade Hardware	40,000
500	J01	4300	FLM - New Chip Key Readers for Fuel Site	23,000
500	J01	4300	#383 - FAC - New 1 Ton Pickup w/ Plow	65,000
500	J01	4300	#384 - FAC - New Bucket Truck	155,000
500	J01	4300	FAC - Ford Transit Cargo Van	55,000
500	J01	4300	#PO266 - WRO - New UTV Sprayer	5,000
500	J01	4300	#PO273 - ERO - New UTV Sprayer	5,000

500	J01	4300	#561 - LE - New Hybrid Police Vehicle	70,000
500	J01	4300	#563 - LE - New Hybrid Police Vehicle	70,000
500	J01	4300	#564 - LE - New Hybrid Police Vehicle	70,000
500	J01	4300	#TR155 - GRD/FOR - New Aluminum Trailer	18,000
500	J01	4300	#372 - NRM - New Ford F3350 Pickup Truck w/Cap	60,000
500	J01	4300	#TR197 - NRM - New Drop Deck Trailer	25,000
500	J01	4300	#M0736 - GRD/TRL - New Boom Mower	8,000
500	J01	4300	#488 - ECO - New Ford F150 Pickup Truck	60,000
500	J01	4300	New - DWCC - New UTV with Plow	40,000
500	J01	4300	New - MAY - New Plow for UTV	7,500
500	J01	4300	New - GRD/TRL - New Mulcher Attachment for Excavator	36,000
500	J01	4300	#LP002 - FAC - New Lift Platform	22,000
500	J01	4300	#LP005 - FAC - New Tow-Behind Lift Platform	92,000
500	J01	4300	#336 - GRDS/RDS - New Ford Transit Van	60,000
500	J01	4300	#494 - WRO - New Ford F150 w/Bed Cap	60,000
500	J01	4300	#TR129 - KCF - New Horse Trailer	55,000
500	J01	4300	#R0050 - GRD/FOR - New Mini Skid Stump Grinder	9,000
500	J01	4300	#M0717 - GRDS/LAND - New Z-Turn Mower	20,000
500	J01	4300	NEW - LPG Kits For Pickup Trucks	36,000
500	J01	4300	NEW - GRD/RDS - New Solar Arrow Board	7,500
500	J01	4300	#T0230 - WRO - New Enclosed UTV	30,000
500	J01	4300	#M0633 - NRM - New Flail Mower Attachment	55,000
500	J01	4300	NEW - GRD/TRL - New Blower Attachment	13,000
500	J01	4300	#M0613 - GRD/LDS - New Mower - 12 ft Deck	75,000
500	J01	4300	#373 - GRD/FOR - New Bucket Truck	290,000
500	J01	4300	#M0716 - GRD/LDS - New Zero Turn Mower	20,000

500	J01	4300	#TR181 - ECO - New Utility Trailer	8,000
500	J01	4300	#498 - FLM - New Ford F150 Pickup Truck w/Cap	60,000
500	J01	4300	New - WRO - Enclosed Trailer	15,000
500	J01	4300	#T0226 - NRM - New Skid Steer w/Forestry Pkg	120,000
500	J01	4300	#M0719 - GRD/LDS - New Rotary Mower	5,500
500	P00	5021	Blackwell GNRMMC Design Z-022-017	390,000
500	P00	5241	Z-241-004 Salt Creek Park Bridge Replacement	13,718
500	P00	5451	Z-451-042 District Wide Historical Assessments	49,648
500	P00	5452	Z-452-052 Winfield Mounds to West DuPage Woods Trails	90,000
500	P00	5452	Butterfly Garden	15,000
530	JOO	4200	MLN Landfill Bridge Rehab	350,000
530	J00	4200	Demolitions	550,000
530	JOO	4200	Preserve Auto Gates	10,000
530	J00	4200	Fencing Replacements	20,000
530	JOO	4200	Churchill East Ranger Shop Lead Paint Stabilization	25,000
530	JOO	4200	West Dupage Woods Marsh Pump	60,000
530	JOO	4200	Environmental Abatement Services	150,000
530	J00	4200	SJF Indoor Arena Roof Repairs	100,000
530	JOO	4200	Lead Stabilization Churchill and Model Farm	200,000
530	JOO	4200	Baker House Roof	15,000
540	P00	4200	EV Charging Station	35,000
540	P00	4200	Site Lighting	380,000
540	P00	4200	Dumpster Enclosure	25,000
540	P00	4200	Phase D - Species Recovery Building Conversion	62,645
540	P00	5341	Additional FFE Costs For Visitor Center and Clinic	150,000
540	P00	5341	Construction Managers Fees	300,000

540	P00	5341	Phase C Outdoor Rehabilitation Phase II	1,748,961
540	P00	5342	Phase B2 Site Development	700,000
540	P00	5344	Backup Generator Connection	270,000
540	P00	5344	Enhanced Interpretive Exhibit 2	34,610
540	P00	5344	Interior Interpretive Exhibits	270,000
550	P00	5021	Nursery Support Buildings	1,440,000
550	P00	5021	GNRMMC Admin and Garage	26,385,000
550	P00	5021	Washbay Renovation	910,000
550	P00	5021	Outdoor Equipment Storage Canopy	850,000
550	P00	5021	Sewer and Water Infrastructure	2,400,000
550	P00	5021	Storm Sewer Infrastructure	1,100,000
550	P00	5021	Electric Utility	505,000
550	P00	5021	Contingency for GNRMMC Project	1,000,000
550	P00	5022	Site Paving	3,200,000
550	P00	5023	Earthwork and Restoration	800,000
550	P00	5023	Washbay Site Work	1,090,000
550	P00	5024	Rainwater Harvesting System	275,000
550	P00	5024	Solar Energy System	1,300,000
550	P00	5024	FFE Furnishings	300,000
550	P00	5024	Misc Site Improvements	400,000
550	P00	6020	Stormwater Management Facilities	300,000
			Total	\$60,414,277

#### Capital Projects and Initiatives Fiscal Year 2026 thru 2030

The District does not raise enough revenue nor have ample funds on hand to accomplish all the capital projects and initiatives that are proposed through the budget process. Projects and initiatives that align with the District's mission and purpose are placed on the five-year capital improvement plan. Each item that is deferred or planned in the future will need to be proposed in the budget cycle it is anticipated and authorized by the Board.

The District formalization of the five-year capital improvement plan is not a comprehensive list and will change as during or prior to the actual fiscal year that the project is proposed. This practice allows the District to prioritize projects based on available resources and strategic goals. By deferring projects, staff can ensure that they are adequately funded and staffed, reducing the risk of incomplete or poorly executed initiatives. This approach also fosters better financial planning and accountability, as it aligns project timelines with budgetary constraints and operational capacity, ultimately leading to more efficient and effective project delivery. Below is a detailed project and initiatives identified and planned for future fiscal years.

Detail Five Year Capital Improvement Request								
Description	2026	2027	2028	2029	2030	Total		
010 - General Fund								
Cameras and software	\$22,500	\$22,500	\$22,500	\$22,500	\$0	\$90,000		
Cameras	4,200	-	15,000	-	-	19,200		
Drone	11,000	11,000	21,008	-	-	43,008		
Message Board	19,000	-	-	-	-	19,000		
Electric Bike	8,000	8,000	8,000	8,000	8,000	40,000		
Body cameras and tasers	77,849	77,849	77,849	77,849	77,849	389,243		
Fund 010 Total	142,549	119,349	144,357	108,349	85,849	600,451		
050 - Zoological Fund								
Thermal Imaging Camera	20,000					20,000		
HVM Hyoerbaric Chamber		40,000				40,000		
Other Equipment and Needs	50,000	50,000	50,000	50,000	50,000	250,000		
Fund 050 Total	70,000	90,000	50,000	50,000	50,000	310,000		

075 - Districtwide Enviromental Fund						
Clean Energy Projects - Landfill	250,000	250,000	250,000	250,000	250,000	1,250,000
Land Aqusition	17,000,000	14,000,000	7,000,000	2,000,000	2,000,000	42,000,000
Fund 075 Total	17,250,000	14,250,000	7,250,000	2,250,000	2,250,000	43,250,000
131 - Golf Enterprise Fund						
Turf Equipment Replacement Oak Meadows	157,500	165,375	173,644	182,326	191,442	870,287
Turf Equipment Replacement Maple Meadows	78,750	82,688	86,822	91,163	95,721	435,143
Turf Equipment Replacement Green Meadows	26,250	27,563	28,941	30,388	31,907	145,048
Maple Golf Preserve Renovation	7,500,000	5,000,000				12,500,000
Fund 131 Total	7,762,500	5,275,625	289,406	303,877	319,070	13,950,478
221 - 230 - Construction and Development Fund						
Districtwide Restoration	340,000	340,000	340,000	340,000	340,000	1,700,000
Churchill Ranger Operations Shop	250,000	500,000	5,000,000	250,000	-	6,000,000
Blackwell Masterplan Improvements	650,000	2,000,000	1,500,000	-	-	4,150,000
Headquarters Workplace Efficiency Plan	500,000	-	-	-	-	500,000
Fullersburg Woods Visitor Center Improvements	750,000	400,000	-	-	-	1,150,000
Greene Valley Masterplan Improvements	1,500,000	-	-	-	-	1,500,000
Herrick Lake Masterplan Improvements	2,000,000	1,000,000	-	-	-	3,000,000
Salt Creek Park Bridge Replacement	800,000	750,000	-	-	-	1,550,000
Salt Creek Park Bridge Removal and Trail Modifications	800,000	750,000	-	-	-	1,550,000
Klein Road Trail	400,000	-	-	-	-	400,000
Maple Meadows Master Plan Improvements	7,000,000	800,000	-	-	-	7,800,000
Salt Creek Marsh Trail Reconstruction	1,800,000	550,000		-	-	2,350,000
Mayslake Peabody Estate Masterplan Improvements	3,740,000	360,000	-	-	-	4,100,000
District Wide ADA Transition Plan Update	600,000	630,000	661,500	694,575	-	2,586,075
Districtwide BMP's	-	105,000	-	110,250	-	215,250
Maple Grove Bridge Replacement	1,250,000		-			1,250,000

Salt Creek Park Bridge Removal and Trail Modifications	800,000	750,000				1,550,000
Blackwell Masterplan Improvements	650,000	2,000,000	1,500,000	,		4,150,000
Churchill Site Operations	250,000			,		250,000
Facilities Management Photovoltaic Project	-	385,000	-		-	385,000
Districtwide Off-Leash Dog Facility Improvements		600,000	500,000	,		1,100,000
Blackwell Improvements to Silver Lake Trail and Connector			100,000	,		100,000
Dunham Army Trail Road Trail			100,000	,		100,000
St. James Farm Red Brick Improvements	-	-	300,000	-	-	300,000
St. James Farm Show Stable Improvements	-	-	450,000	-	-	450,000
St. James Farm East Farm Equestrian Parking Lot	-	-	100,000			100,000
Fund 221 - 230 Total	24,080,000	11,920,000	10,551,500	1,394,825	340,000	48,286,325
500 - Capital Improvement Fund						
Light Duty Vehicle	760,000	870,000	540,000	480,000	700,000	3,350,000
Med/Heavy Duty Vehicle	-	210,000	275,000	490,000	-	975,000
Equipment - ALL	671,000	398,000	629,000	648,000	700,000	3,046,000
EV Vehicle Replacements	300,000	315,000	330,750	347,288	416,745	1,709,783
EV Charging (District Vehicles)	1,200,000	500,000	525,000	551,250	500,000	3,276,250
Fund 500 Total	2,931,000	2,293,000	2,299,750	2,516,538	2,316,745	12,357,033
530 - Building Renewal Fund						
Mayslake HVAC and Mechanical System Improvements	500,000		-	-		500,000
St. James Farm Exterior Building Imrpovements	100,000	100,000	100,000	-	-	300,000
Baker House Stabilization Improvements			200,000	-	-	200,000
Blackwell Shelter Renovations	-	-	150,000	-	-	150,000
Danada Headquarters Work Space Efficiency Plan	350,000					350,000
Danada Headquarters Law Enforcement Improvements	300,000	-	-	-	-	300,000
Waterfall Glen Deer Processing Facility Demolition	300,000					300,000
Herrick Lake Cabin	600,000		-	,	-	600,000

USRC Mechanical System Improvements	250,000		,	•		250,000
Facilities Management Roof Rehabilitation	400,000	200,000	200,000	200,000		1,000,000
Graue House Flooring	25,000	-				25,000
Timber Ridge Klein Creek House/Barn Restoration	-	500,000			-	500,000
Graue House and Graue Mill Exterior Rehabilitation	-	500,000				500,000
Districtwide Solar Crossing Beacons	100,000	-	,			100,000
Districtwide CERASP Energy Efficiency Improvements	150,000	150,000	150,000	150,000		600,000
Districtwide Demolitions	100,000	100,000	100,000	100,000		400,000
Districtwide Flush Washrooms	-	-	50,000			50,000
Fund 530 Total	3,175,000	1,550,000	950,000	450,000	•	6,125,000
550 - Grounds and Natural Resources Mgmt. Maint. Campus						
GNR Complex	28,800,000	14,000,000		•	•	42,800,000
Fund 550 Total	28,800,000	14,000,000	,	,	v	42,800,000
Five Year Capital Improvement Program Total	\$84,211,049	\$49,497,974	\$21,535,013	\$7,073,588	\$5,361,664	\$167,679,287

# APPENDIX D: Forest Preserve District of DuPage County STAFFING TABLE



### FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

		2024			2025	
	FT	PT	Seasonals	FT	PT	Seasonals
Commissioners	7	0	0	7	0	0
Core Management	6	0	0	6	0	0
Finance	9	0	0	9	0	0
Natural Resources	26	1	11	27	1	11
Natural Resources/Grounds Management	44	0	9	40	0	9
Human Resources	6	1	2	6	1	2
Community Engagement Services	3	0	0	3	0	0
Land Preservation	2	1	0	2	1	0
Field Operations	5	0	0	5	0	0
Site Operations	26	8	28	26	8	28
Green Meadows	1	0	12	1	0	12
Danada Equestrian Center	5	4	5	5	4	5
Environmental Servies	8	0	2	4	0	2
Engineering Services	0	0	0	4	0	0
Facilities Management	25	0	3	25	0	3
Fleet Management	14	0	1	14	0	1
Kline Creek Farm	6	5	2	6	5	2
Partnership & Philanthropy	3	0	0	3	0	0
Procurement Services	3	0	0	3	0	0
Mayslake	3	2	2	3	2	2
Maple Meadows	6	0	39	6	1	41
Community Relations	5	0	1	5	0	1
Visitor Engagement	10	0	7	9	1	7
Volunteer Services	3	0	0	3	0	0
Oak Meadows	12	0	32	13	0	32
Planning & Development	6	0	0	10	0	0
Public Safety & Services	2	0	0	2	0	0
Information Technology	7	0	2	7	0	2
Fullersburg	4	0	2	4	0	2
Resource Management & Development	2	0	0	0	0	0
St. James Farm	5	1	3	5	1	3
Law Enforcement	28	1	2	28	1	2
DuPage Wildlife Conservation Center	13	8	19	14	10	19
Wetland Aquatic Riparian Program	2	0	4	2	0	4
	307	32	188	307	36	190
		527			533	

### Position Chart by Department Detail Fiscal Year 2025 FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Commissioners			2024	50 mg/s	,	2025					
Commissioners	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total	
Commissioners	6	0	0	0 9	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	

Come Management			2024			2025					
Core Management	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total	
Executive Director	1	0	0	0	1	1	0	0	0	1	
Strategic Plan & Initiatives Manager	1	0	0	0	1	1	0	0	0	1	
Executive Assistant	2	0	0	0	2	2	0	0	0	2	
Executive Support Specialist	1	0	0	0	1	1	0	0	0	1	
Executive Advisor	1	0	0	0	1	1	0	0	0	1	
Total	6	0	0	0	6	6	0	0	0	6	

Dente and in C. Di landana			2024		,	2025					
Partnership & Philanthropy	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total	
Corporate & Community Giving Officer	1	0	0	0	1	1	0	0	0	1	
Chief Partnership & Philanthropy Officer	1	0	0	0	1	1	0	0	0	1	
Donor Relations Coordinator	1	0	0	0	1	11	0	0	0	1	
Total	3	0	0	0	3	3	0	0	0	3	

Human Resources			2024					2025		
riuman Resources	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Human Resources Assistant	0	0	1	0	1	0	0	1	0	1
HRIS & Data Coordinator	1	0	0	0	1	1	0	0	0	1
Human Resources Supervisor	1	0	0	0	1	1	0	0	0	1
Seasonal Admin	0	0	1	0	1	0	0	1	0	1
Human Resources Coordinator	1	1	0	0	2	1	1	0	0	2
Human Resources Specialist	1	0	0	0	1	1	0	0	0	1
Benefits & Wellness Coordinator	1	0	0	0 9	1	1	0	. 0	0	1
Chief Human Resources Officer	1	0	0	0	1	1	0	0	0	1
Total	6	1	2	0	9	6	1	2	0	9

Volunteer Services			2024			2025					
volunteer Services	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total	
Volunteer Services Field Liaison	1	0	0	0	1	0	0	0	0	0	
Volunteer Services Specialist	1	0	0	0	1	1	0	0	0	1	
Volunteer Services Supervisor	1	0	0	0	1	1	0	0	0	1	
Volunteer Services Group Liaison	0	0	0	0	0	1	0	0	0	1	
Total	3	0	0	0	3	3	0	0	0	3	

Information Technology			2024					2025		
Information Technology	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	1	0	1	0	0	1	0	1
IT Intern	0	0	1	0	1	0	0	1	0	1
GIS Coordinator	1	0	0	0	1	1	0	0	0	1
Continuous Improvement/Info Governance Specialist	1	0	0	0	1	1	0	0	0	1
Total	7	0	2	0	9	7	0	2	0	9

Finance			2024			2025					
rmance	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total	
Director of Finance	1	0	0	0	1	1	0	0	0	1	
Payroll Associate	1	0	0	0	1	1	0	0	0	1	
Administrative Associate - Vacant	1	0	0	0	1	1	0	0	0	1	
Assistant Director of Finance	1	0	0	0	1	1	0	0	0	1	
Management Analyst	1	0	0	0	1	1	0	0	0	1	
Senior Accountant	1	0	0	0	1	1	0	0	0	1	
Financial Associate	1	0	0	0	1	1	0	0	0	1	
Accountant	2	0	0	0	2	2	0	0	0	2	
Total	9	0	0	0	9	9	0	0	0	9	

Procurement Services			2024			2025					
Procurement Services	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total	
Messenger	1	0	0	0	1	1	0	0	0	1	
Assistant Procurement Administrator - Vacant	1	0	0	0	1	1	0	0	0	1	
Procurement Administrator - Vacant	1	0	0	0	1	1	0	0	0	1	
Total	3	0	0	0	3	3	0	0	0	3	

Natural Resources			2024					2025		
Natural Resources	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Maintenance Tech Natural Resources	0	0	0	0	0	7	0	2	0	9
Natural Resource Technician	6	0	2	0	8	0	0	0	0	0
GIS Analyst	1	0	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	1	0	0	0	1
Natural Resources PP	0	0	7	0	7	0	0	7	0	7
Ecologist	6	0	0	0	6	6	0	0	0	6
Stewardship Program Coordinator	1	0	0	0	1	1	0	0	0	1
Natural Resources Restoration Supervisor	. 1	0	0	0 ,	1	1	0	. 0	0	1
Stewardship Supervisor	1	0	0	0	1	1	0	0	0	1
Aquatic Resource Supervisor	1	0	0	0	1	1	0	0	0	1
Natural Resources Project Specialist	1	0	0	0	1	1	0	0	0	1
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
Natural Resources Manager	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	0	0	0	1	1	0	0	0	1	1
Ecology Entomology	0	0	2	0	2	0	0	2	0	2
Ecology Supervisor	1	0	0	0	1	1	0	0	0	1
Total	26	0	11	1	38	27	0	11	1	39

Constant Management			2024				,	2025		
Grounds Management	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Maintenance Worker	0	0	0	0	25	0	0	0	0	25
Maintenance Tech II Grounds	23	0	0	0	23	20	0	0	0	20
Maintenance Forestry Seasonal	0	0	1	0	1	0	0	1	0	1
Maintenance Tech 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 Foreman	4	0	0	0	4	4	0	0	0	4
Trails Streams Seasonal	0	0	2	0	2	0	0	2	0	2
Forester	6	0	0	0	6	6	0	0	0	6
Maintenance PP	0	0	1	0	1	0	0	1	0	1
Landscape PP	0	0	4	0	4	0	0	4	0	4
Administrative Associate	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	1	0	1	0	0	1	0	1
Total	43	0	9	0	52	40	0	9	0	49

Dlamaina & Davidanana			2024					2025		
Planning & Development	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Executive Assistant	1	0	0	0	1	1	0	0	0	1
Director of Planning & Development	1	0	0	0	1	1	0	0	0	1
Total	2	0	0	0	2	2	0	0	0	2

Land Preservation			2024					2025		
Land Preservation	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Administrative Assistant - Part-time	0	0	0	0	0	0	1	. 0	0	1
Administrative Associate	0	1	0	0	1	0	0	0	0	0
Land Preservation Specialist	1	0	0	0	1	1	0	0	0	1
Land Preservation Manager	1	0	0	0	1	1	0	0	0	1
Total	2	1	0	0	3	2	1	0	0	3

Environmental Services			2024				,	2025		
Environmental Services	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	1	0	0	0	1	1	0	0	0	1
Civil Engineer - Vacant	1	0	0	0	1	1	0	0	0	1
Environmental Engineer	1	0	0	0	1	1	0	0	0	1
Sr. Environmental Engineer	1	0	0	0	1	1	0	0	0	1
Landscape Seasonal	0	0	2	0	2	0	0	2	0	2
Total	8	0	2	0	10	8	0	2	0	10

Public Safety & Services			2024				,	2025		
Public Safety & Services	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Director of Public Safety & Services	. 1	0	0	0 ,	1	1	0	, 0	0	1
Assistant Director of Public Safety & Services - Vacant	1	0	0	0	1	1	0	0	0	1
Total	2	0	0	0	2	2	0	0	0	2

Law Enforcement			2024					2025		
Law Enforcement	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Police Records/Standards Specialist	1	0	0	0	1	1	0	0	0	1
Police Officer	18	0	0	0	18	18	0	0	0	18
Seasonal Boundary Inspector	0	0	2	0	2	0	0	2	0	2
Police Sergeant	5	0	0	0	5	5	0	0	0	5
Police Lieutenant	1	0	0	0	1	1	0	0	0	1
Administrative Associate - Part-time - Vascant	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 Specialist	1	0	0	0	1	1	0	0	0	1
Total	28	1	2	0	31	28	1	2	0	31

Site On and an			2024					2025		
Site Operations	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	1	0	1	0	0	. 1	0	1
Campground Attendant	0	0	1	0	1	0	0	1	0	1
Camp Counselor PP	0	0	1	0	1	0	0	1	0	1
Ranger Camp Counselor Seas	0	0	1	0	1	0	0	1	0	1
Ranger Seas	0	0	24	0	24	0	0	24	0	24
Ranger Operations Assistant Manager	4	0	0	0	4	4	0	0	0	4
Rec Field Assistant (INT)	0	0	0	8	8	0	0	0	8	8
Ranger Operations Manager	1	0	0	0	1	1	0	0	0	1
Administrative Associate	2	0	0	0	2	2	0	0	0	2
Total	26	0	28	8	62	26	0	28	8	62

Faciliaisa Managamant			2024					2025	2	
Facilities Management	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 Associate	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 - Vacant	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	2	0	0	0	2	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
Maintenance Seasonal	0	0	3	0	3	0	0	3	0	3
Sign Technician	1	0	0	0	1	1	0	0	0	1
Total	25	0	3	0	28	25	0	3	0	28

Field Operations			2024					2025		
ried Operations	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Custodian	4	0	0	0	4	4	0	0	0	4
Facilities Assistant Manager	1	0	0	0	1	1	0	0	0	1
Total	5	0	0	0	5	5	0	0	0	5

Flort Monogoment			2024					2025		7
Fleet Management	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	1	0	0	0	1	1	0	. 0	0 0	1 ,
Mechanic Heavy Equipment	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	1	0	0	0	1	1	0	0	0	1
Mechanic Automotive	3	0	0	0	2	3	0	0	0	2
Field Safety Coordinator	1	0	0	0	1	1	0	0	0	1
Administrative Associate	1	0	0	0 ,	1	1	0	. 0	0	1
Fleet Assistant Manager	1	0	0	0	1	1	0	0	0	1
Mechanic Seasonal	0	0	1	0	1	0	0	1	0	1
Total	14	0	1	0	14	14	0	1	0	14

Community Formand Soming			2024					2025		
Community Engagement Services	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	0	0	0	1	1	0	0	0	1
Assistant Director of Community Engagement	1	0	0	0	1	1	0	0	0	1
Total	3	0	0	0	3	3	0	0	0	3

Community Relations			2024					2025		
Community Relations	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Executive Assistant	1	0	0	0	1	1	0	0	0	1
Seasonal Multimedia Assistant	0	0	1	0	1	0	0	1	0	1
Communications Specialist	2	0	0	0	2	2	0	0	0	2
Multimedia Content Specialist	1	0	0	0	1	1	0	0	0	1
Digital Communications Specialist	1	0	0	0	1	1	0	0	0	1
Total	5	0	1	0	6	5	0	1	0	6

Daniela Farratulan Cantan			2024			2025						
Danada Equestrian Center	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total		
Equestrian Program Supervisor	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	1	0	4	3	8	1	0	4	3	8		
Equestrian Program Assistant	1	0	0	0	1	1	0	0	0	1		
Administrative Associate	1	0	0	0	1	1	0	0	0	1		
Eques Care and Fac Mnt Seas	0	0	1	0	1	0	0	1	0	1		
Total	5	0	5	4	14	5	0	5	4	14		

Full and war Was Ja			2024	a w	,	2025						
Fullersburg Woods	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total		
Fullersburg Woods Campus Coordinator	1	0	0	0 9	1	1	0	. 0	0	1		
Interpreter PP	0	0	2	0	2	0	0	2	0	2		
Heritage Site Logistics Manager	1	0	0	0	1	1	0	0	0	1		
Administrative Associate	1	0	0	0	1	1	0	0	0	1		
Heritage Interpeter	1	0	0	0	1	1	0	0	0	1		
Total	4	0	2	0	6	4	0	2	0	6		

Kline Creek Farm			2024					2025		,
Kline Creek Farm	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	1	0	1	0	0	1	0	1
Historical Interpretation & Collections Coordinator	1	0	0	0	1	1	0	0	0	1
Administrative Associate	1	0	1	0	2	1	0	1	0	2
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	1	0	0	1	0	1	0	0	1
Total	6	2	2	3	13	6	2	2	3	13

Mayslake Peabody Estate			2024			2025						
Maysiake Feabody Estate	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total		
Public Program Specialist	1	0	0	1	2	1	0	0	1 1	2		
Heritage Interpretation and Collections Supervisor	1	0	0	0	1	1	0	0	0	1		
Heritage Interpreter	1	0	0	0	1	1	0	0	0	1		
Heritage Interpreter (PT)	0	1	0	0	1	0	1	0	0	1		
Exhibit Staff	0	0	1	0	1	0	0	. 1	0	1		
Clerical Staff	0	0	1	0	1	0	0	1	0	1		
Total	3	1	2	1	7	3	1	2	1	7		

St. I F			2024		,			2025		
St. James Farm	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Maintenance Tech Preserve	2	0	0	0	2	2	0	0	0	2
Landscape Seasonal	0	0	2	0	2	0	0	2	0	2
Public Program Specialist	2	0	0	0	2	2	0	0	0	2
Event Attendant	0	1	1	0	2	0	1	1	0	2
Equestrian Experience Manager	1	0	0	0	1	1	0	0	0	1
Total	5	1	3	0	9	5	1	3	0	9

Visitor Services			2024					2025		
Visitor Services	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Visitor Services Specialist	3	0	0	0	3	3	0	0	0	3
Environmental Interpreter	4	0	0	0	4	4	0	0	0	4
Visitor Services Supervisor	1 ,	0	0	0	1	1	0	0	0	11
Environmental Intrepretation Supervisor	1	0	0	0	1	1	0	0	0	1
Clerical Seas	0	0	1	0	1	0	0	1	0	1
Administrative Associate	1	0	2	0	3	0	0	2	1	3
Education Associate	0	0	4	0	4	0	0	4	0	4
Total	10	0	7	0	17	9	0	7	1	17

DuDous Wildlife Communication Contact			2024					2025		
DuPage Wildlife Conservation Center	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Process Improvement Coordinator	0	1	0	0	1	0	0	0	0	1
Wildlife Program Coordinator	0	1	0	0	1	0	1	0	0	1
Resident Wildlife Supervisor	1	0	0	0	1	1	0	0	0	1
Seasonal Rehab Keeper	0	0	10	0	10	0	0	10	0	10
Wildlife Associate	0	4	0	0	4	0	4	0	0	4
Wildlife Interpreter	1	1	0	0	2	1	1	0	0	2
Rehab Wildlife Keeper	3	0	0	1	4	3	2	0	1	4
Resident Wildlife Keeper	1	1	1	0	3	1	1	1	0	3
Administrative Associate	0	0	2	0	2	0	0	2	0	2
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	6	0	7	1	0	6	0	7
Staff Veterinarian	1	0	0	0 9	1	1	0	. 0	0	1
Wildlife Education Supervisor	1	0	0	0	1	1	0	0	0	1
Wildlife Services Supervisor	1	0	0	0	1	1	0	0	0	1
Custodian	1	0	0	0	1	1	0	0	0	1
Wildlife Operations Manager	1	0	0	0	1	1	0	0	0	1
Total	14	8	19	1	42	14	9	19	1	42

Wetland Aquatic & Riparian Program			2024					2025		
Wettand Aquatic & Riparian Frogram	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Aquatic Technician	1	0	0	0	1	1	0	0	0	1
Natural Resources PP	0	0	4	0	4	0	0	4	0	4
Natr'l Resource Tech (WARP)	1	0	0	0	1	1	0	0	0	1
Total	2	0	4	0	6	2	0	4	0	6

Construction and Development Planting			2024					2025		
Construction and Development Planning	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Project Planner	0	0	0	0	0	0	0	0	0	0
Capital Development & Planning Supervisor	1	0	0	0	1	1	0	0	0	1
Preserve Project Designer	2	0	0	0	2	2	0	0	0	2
Senior Project Manager - Vacant	1	0	0	0	1	1	0	0	0	1
Administrative Associate	0	0	0	0	0	1	0	0	0	1
Landscape Architect-HazMat Coordinator	0	0	0	0	0	0	0	0	0	0
Landscape Architect Supervisor	0	0	0	0	0	0	0	0	0	0
Preserve Project Manager	1	0	0	0	1	1	0	0	0	1
Assistant Director of Planning & Development - Vacant	0	0	0	0	0	1	0	0	0	1
Construction Project Manager	1	0	0	0	1	1	0	0	0	1
Total	6	0	0	0	6	8	0	0	0	8

Green Meadows			2024			2025						
Green Meadows	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total		
Grounds Worker	0	0	3	0	3	0	0	3	0	3		
Golf Maintenance Coordinator	1	0	0	0	1	1	0	0	0	1		
Pro Shop Attendant	0	0	8	0	8	0	0	8	0	8		
Golf Assistant	0	0	1	0	0	0	0	1	0	0		
Total	1	0	12	0	12	1	0	12	0	12		

W 1 W 1			2024					2025		
Maple Meadows	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	6	0	6	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	8	0	8	0	0	8	0	8
Golf Assistant	0	0	2	0	2	0	0	2	0	2
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 - Vacant	0	1	0	0	1	0	1	0	0	1
Pro Shop Attendant	0	0	3	0	3	0	0	3	0	3
On-Course Concession Attendant	0	0	2	0	2	0	0	2	0	2
Golf Services Attendant	0	0	18	0	18	0	0	16	0	16
Director of Business Enterprises - Vacant	1	0	0	0	1	1	0	0	0	1
Total	6	1	39	0	46	6	1	41	0	48

011/1			2024					2025		
Oak Meadows	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	5	0	5	0	0	5	0	5
Equipment Mechanic	1	0	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
Maintenance Tech Golf	1	0	0	0	1	1	0	0	0	1
Sous Chef/Kitchen Coordinator	1	0	0	0	1	1	0	0	0	1
Lead Golf Custodian	1	0	0	0	1	1	0	0	0	1
Lead Cook	1	0	0	0	1	1	0	0	0	1
Clubhouse Associate - Vacant	0	0	0	0	0	1	0	0	0	1
Clubhouse Coordinator	2	0	0	0	2	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	4	0	4	0	0	4	0	4
Golf Custodian	0	0	3	0	3	0	0	3	0	3
On-Course Concession Attendant	0	0	1	0	1	0	0	. 1	0	1
Golf Bar & Grill Attendant	0	0	1	0	1	0	0	1	0	1
Restaurant Bartender	0	0	5	0 0	5	0	0	, 5	0	5
Restaurant Dishwasher	0	0	5	0	5	0	0	5	0	5
Restaurant Host	0	0	4	0	4	0	0	4	0	4
Restaurant Server	0	0	4	0	4	0	0	4	0	4
Golf Services Supervisor	1	0	0	0	1	1	0	0	0	1
Total	12	0	32	0	44	13	0	32	0	45

# APPENDIX E: Forest Preserve District of DuPage County FINANCIAL FORECAST





Memo

Date: October 31, 2024

To: Board of Commissioners

Karie Friling - Executive Director

From: Andrew Brown - Director of Finance

RE: FY 2024 BUDGET - NINE MONTH STATUS UPDATE

The nine month revenue and expenditure report provides an overview of the current year's performance measured against the approved Budget for the fiscal year and the previous year's nine month totals. This nine month report is a critical step in the budget process, as it serves as the last analytical look at the current fiscal year to project expenditures through the end of the fiscal year working with departments to ensure the budget parameters are met for fiscal year 2024. Any deviation from the approved 2024 budget will be brought to the Board for consideration.

Based upon a review of revenue and expenditure trends, the District's overall fiscal operations appear to be consistent with budget assumptions made during development of the current budget. The total fiscal year 2024 Budget for the District is \$175,067,176. Any excess spending over the adopted FY 2024 departmental/fund budget will require a budget amendment.

Intuitively, one would expect that at the mid-point of the fiscal year both revenues and expenditures would be at the 50 percent mark. Revenues typically hover near or above the 50 percent while expenditures traditionally lag the 50 percent mark due to timing of invoices, payroll, debt service payments, and the phasing of construction and contractual payment.

# General Fund Revenue Highlights

Roughly 83 percent of the General Fund's revenue are attributed to property tax. Provided below is a chart of total General Fund Revenue collected to date.

Account		2023	2023 as of	2023 Budget		2024 as of	2024 Budget
Number	Revenues	Budget	Sept 30	to Actual %	2024 Budget	Sept 30	to Actual %
1100	CURRENT LEVY	23,933,520	23,418,166	97.85%	25,127,804	24,557,882	97.73%
1110	PRIOR LEVIES		5,621	100.00%	,	5,480	100.00%
1200	PERSONAL PROPERTY REPLACEMENT TAX	1,840,000	2,473,255	134.42%	2,199,738	1,445,995	65.73%
2100	PERMITS/PROGRAMS	1,384,783	1,189,715	85.91%	1,457,730	1,167,282	80.08%
3200	LAW ENFORCEMENT REIMBURSEMENTS	58,614	3,736	6.37%	33,087	,	0.00%
3310	STATE	47,467	6,522	13.74%	176,017	4,319	2.45%
3320	LOCAL	21,112	39,216	185.75%	113,694	113,786	100.08%
3330	FEDERAL GRANTS & REIMBURSEMENTS	100,000		0.00%	821,260	452,455	55.09%
4100	CROPLAND CONVERSIONS	68,925	35,250	51.14%	68,925	35,250	51.14%
4200	EASEMENT FEES AND DEFAULTS	50,000	35,125	70.25%	50,000	377,708	755.42%
4300	COURT FINES	40,000	38,454	96.14%	40,000	77,172	192.93%
4400	INVESTMENT INCOME	120,000	12,526,097	10438.41%	150,000	318,299	212.20%
4505	LANDFILL GAS ROYALTIES	65,000	36,130	55.58%	60,000	0	0.00%
4531	GUARD RESIDENCE MAINTENANCE FEES	36,120	25,908	71.73%	36,120	27,090	75.00%
4600	INTERFUND TRANSFERS IN	18,000		0.00%	18,000		0.00%
4900	OTHER NONTAXABLE	207,218	98,347	47.46%	205,395	154,291	75.12%
4920	DONATIONS	39,489	311,815	789.62%	66,923	728,103	1087.97%
6400	INTERFUND OPERATING TRANSFERS IN	5,685,145		0.00%	6,300,341		0.00%
	Total	33,715,394	40,243,355	119.36%	36,925,034	29,475,110	79.82%

General Fund revenues are trending at 79.82 percent to budget. The variance from prior year is due to a smoothing of investment income later in 2023. Without investment income and transfers in, General Fund revenues would be at 95.68 percent which is under prior year with the majority of the decrease attributed to Personal Property Replacement Tax.

# Zoological Fund Revenue Highlights

About 42 percent of the Zoological Fund's revenue is provided by property tax. Provided below is a chart of total Zoological Fund revenue collected to date.

Account		2023	2023 as of	2023 Budget	2024	2024 as of	2024 Budget
Number	Revenues	Budget	Sept 30	to Actual %	Budget	Sept 30	to Actual %
1100	CURRENT LEVY	1,154,890	1,157,551	100.23%	1,212,519	1,213,464	100.08%
1200	PERSONAL PROPERTY REPLACEMENT TAX	114,000	153,234	134.42%	136,288	89,589	65.73%
2740	EDUCATION PROGRAMS	,	4,406	100.00%	4,500	6,801	151.13%
2849	OTHER TAXABLE SALES	5,000	3,601	72.02%	5,000	1,081	21.62%
4400	INVESTMENT INCOME	20,000	(408,205)	-2041.03%	10,000	34,482	344.82%
4900	OTHER NONTAXABLE	,		100.00%		33	100.00%
4920	DONATIONS	150,000	119,774	79.85%	160,000	69,197	43.25%
	Total	1,455,890	1,030,183	70.76%	1,528,307	2,890,106	189.11%

Zoological Fund revenues are trending at 189.11 percent. This is ahead of last year when accounting for investment income but falling behind last year with decreases in Personal Property Replacement Tax and Donations. This is predominately due to the construction for the new facility and is anticipated to increase once fully operational. The "Friends of the Forest Preserve" increased donations prior year but as completion of the new facility draws closer donations have fallen off from the initial level.

### Golf Enterprise Fund Revenue Highlights

Roughly 57 percent of the Golf Enterprise Fund's budgeted revenue is comprised of green fees. Provided below is a chart of total Golf Enterprise Fund revenue collected to date.

Account			2023 as of	2023 Budget		2024 as of	2024 Budget
Number	Revenues	2023 Budget	Sept 30	to Actual %	2024 Budget	Sept 30	to Actual %
2841	FACILITIES RENTAL	-	50	0.00%	-	,	0.00%
2845	FOOD	561,500	608,051	108.29%	786,900	626,789	79.65%
2846	NON-ALCOHOLIC BEVERAGES	115,000	82,264	71.53%	111,000	94,717	85.33%
2847	BEER AND WINE	638,000	625,227	98.00%	744,000	608,353	81.77%
2848	LIQUOR	180,000	223,213	124.01%	255,000	262,111	102.79%
2850	CASH OVER AND UNDER	-	972	100.00%		74,566	100.00%
2860	RANGE FEES	135,000	166,188	123.10%	160,000	163,762	102.35%
2861	GREENS FEES	3,585,000	3,858,132	107.62%	4,100,000	4,320,348	105.37%
2862	EQUIPMENT RENTAL FEES	1,085,000	1,060,987	97.79%	1,185,000	1,001,832	84.54%
2864	PRO SHOP SUPPLIES & EQUIPMENT	224,000	249,926	111.57%	279,000	258,452	92.64%
2866	DUPAGE GOLF CARDS	-		0.00%	-	45	100.00%
2867	SERVICE CHARGE	15,000	52,881	352.54%	85,000	37,535	44.16%
4400	INVESTMENT INCOME	25,000	(920,474)	-3681.89%	40,000	56,507	141.27%
4900	OTHER NONTAXABLE		,	100.00%	-	10,517	100.00%
6100	SALE OF GENERAL FIXED ASSETS	13,000	5,250	40.38%	5,000		0.00%
	Total	6,576,500	6,012,903	91.43%	7,750,900	7,515,534	96.96%

Golf Enterprise Fund revenues are trending at 96.96 percent of the projected FY 2024 budget which is driven by strong performances across key revenue streams. Greens Fees continues to exceed expectations which is a direct result of the marketing of the golf courses and favorable weather conditions this season. Food and beverage operations are also very strong which were supported by a strong turnout of play and increased guest spending per visit.

### All Other District Fund Revenues

Eliminating investment income and transfers in, nearly 86 percent of All Other District Funds revenues are comprised of property taxes. Provided below is a chart of All Other Funds Revenue collected to date.

Account		2023	2023 as of	2023 Budget		2024 as of	2024 Budget
Number	Revenues	Budget	Sept 30	to Actual %	2024 Budget	Sept 30	to Actual %
1100	CURRENT LEVY	76,367,435	25,733,265	33.70%	24,938,704	24,456,595	98.07%
1200	PERSONAL PROPERTY REPLACEMENT TAX	4,448,000	725,847	16.32%	645,575	424,368	65.73%
3310	STATE	2,386,935	29,402	1.23%	700,000	1,018,892	145.56%
3320	LOCAL	473,224	440,945	93.18%	180,000		0.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	2,450,000		0.00%	2,250,000		0.00%
4100	CROPLAND CONVERSIONS	137,850		0.00%			0.00%
4200	EASEMENT FEES AND DEFAULTS	100,000		0.00%			0.00%
4300	COURT FINES	80,000		0.00%			0.00%
4400	INVESTMENT INCOME	7,104,750	(11,084,866)	-156.02%	7,319,000	11,108,646	151.78%
4505	LANDFILL GAS ROYALTIES	130,000		0.00%			0.00%
4531	GUARD RESIDENCE MAINTENANCE FEES	72,240		0.00%			0.00%
4600	INTERFUND TRANSFERS IN . SERVICES PROVIDED	36,000		0.00%			0.00%
4850	PRIVATE SECTOR SUPPORT	350,000	506,256	144.64%	350,000	502,704	143.63%
4900	OTHER NONTAXABLE	2,574,436	13,909	0.54%	3,056,014	2,033,000	66.52%
4920	DONATIONS	3,906,978	0	0.00%	3,528,000	0	0.00%
6100	SALE OF GENERAL FIXED ASSETS	211,000	81,978	38.85%	170,000	96,363	56.68%
6400	INTERFUND OPERATING TRANSFERS IN	49,891,306	133,111	0.27%	32,804,613		0.00%
	Total	166,717,728	16,579,845	9.94%	75,941,906	39,640,568	52.20%

All Other District Funds revenue are trending at 52.2 percent. Revenues due to State and Private Sector Support are helping the overall revenue trend upward.

### General Fund Expenditure Review

Expenditures to date total \$23,072,382 or 63.67 percent of the approved budget. This compares to \$21,671,724 or 63.89 percent in FY 2023. The largest decrease has been related to expenses in Guard Residences while the largest increase has been in Structural & Grounds Repair & Maintenance Services as the District prioritizes the maintenance of property and land. In addition to the maintenance related expenditures contributing to the increase, the more appropriate alignment of Employee Medical & Dental Insurance along with increased premiums from prior year are driving the expenditures. The following chart depicts expenditure performance.

Account			2023 as of Sept	2023 Budget to		2024 as of	2024 Budget
Number	Expenditures	2023 Budget	30	Actual %	2024 Budget	Sept 30	to Actual %
1110	REGULAR SALARIES & WAGES	17,398,173	12,208,336	70.17%	19,106,721	12,867,236	67.34%
1120	OVERTIME	105,050	108,556	103.34%	139,550	115,568	82.81%
1130	TEMPORARY SALARIES & WAGES	636,484	583,016	91.60%	790,987	538,166	68.04%
1140	PART/TIME HELP	433,132	320,430	73.98%	583,860	371,525	63.63%
1150	HOLIDAY PAY	27,900	18,506	66.33%	35,500	19,001	53.52%
1210	COMMISSIONERS AND OFFICERS	375,000	266,826	71.15%	375,000	265,796	70.88%
1245	SICK LEAVE PAYMENTS	,	30,742	100.00%	100,000	25,573	25.57%
1250	VACATION LEAVE PAYMENTS		104,230	100.00%	280,950	88,638	31.55%
1255	EMPLOYEE RETENTION PAYMENTS	593,199	174,301	29.38%	532,000	110,131	20.70%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	3,607,279	2,805,242	77.77%	4,506,497	3,305,080	73.34%
2100	OFFICE SUPPLIES	44,845	30,376	67.74%	44,830	14,545	32.45%
2200	OPERATING SUPPLIES	402,705	250,542	62.21%	491,394	267,347	54.41%
2250	SUMMER CAMP EXPENSES	14,660	8,524	58.14%	16,090	11,569	71.90%
2300	FUEL & LUBRICANTS	653,144	447,632	68.54%	642,844	434,395	67.57%
2400	EQUIPMENT PARTS	434,925	339,444	78.05%	446,185	387,554	86.86%
2500	GROUNDS MAINT SUPPLIES	439,389	298,340	67.90%	458,600	269,536	58.77%
2600	BLDG & OTHER MAINT SUPPLIES	468,676	280,277	59.80%	428,260	319,445	74.59%
2700	SMALL TOOLS & MINOR EQUIPMENT	514,205	260,621	50.68%	586,907	314,863	53.65%
2800	PURCHASES FOR RESALE	90,700	79,968	88.17%	105,150	87,242	82.97%
3100	PROFESSIONAL SERVICES	1,072,266	607,687	56.67%	1,193,498	640,484	53.66%
3105	LEGAL	182,000	170,180	93.51%	322,000	151,058	46.91%
3300	INSURANCE SERVICES & PREMIUMS		,	100.00%	602	624	103.65%
3400	UTILITIES	1,291,427	648,845	50.24%	1,089,409	574,536	52.74%
3500	RENTS & LEASES	289,409	161,279	55.73%	282,000	200,771	71.20%
3600	STROTRL & GRDS REPAIR & MAINT SVCS	1,079,196	559,160	51.81%	1,890,746	769,283	40.69%
3602	GUARD RESIDENCES	10,000	12,836	128.36%	18,000	1,317	7.32%
3800	EQUIP REPAIR & MAINT SERVICES	637,085	538,881	84.59%	654,851	640,963	97.88%
3900	OTHER SERVICES & CHARGES	206,345	124,872	60.52%	229,744	144,683	62.98%
3902	COMMISSIONER'S EXPENSES	7,720	3,404	44.09%	5,885	3,281	55.75%
3903	TRAINING & DEVELOPMENT	288,689	127,683	44.23%	298,510	81,993	27.47%
4100	LAND		,	100.00%	,		0.00%
4200	OPER IMPROVEMENTS & STRUCTURES	20,000	15,589	77.95%	25,000	23,590	94.36%
4300	EQUIPMENT	98,675	85,400	86.55%	53,964	25,997	48.17%
9000	CONTINGENCY	500,000	,	0.00%	500,000		0.00%
9300	TRANSFERS OUT	2,000,000	,	0.00%			0.00%
	Total	33,922,279	21,671,724	63.89%	36,235,534	23,072,382	63.67%

The current market conditions are affecting the line items in many ways, some are straight forward and unavoidable to a certain extent, such as equipment parts, operational improvements and structures, structural and grounds repair and maintenance services, and equipment repair and maintenance services.

# Zoological Fund Expense Review

Expenses to date total \$1,340,895 or 63.30 percent of the approved budget. This compares to \$1,174,217 or 70.27 percent in FY 2023. The following chart depicts expenditure performance.

Account		2023	2023 as of	2023 Budget	2024	2024 as of	2024 Budget
Number	Expenditures	Budget	Sept 30	to Actual %	Budget	Sept 30	to Actual %
1110	REGULAR SALARIES & WAGES	700,714	467,154	66.67%	837,230	532,253	63.57%
1120	OVERTIME	12,000	14,318	119.32%	15,000	8,565	57.10%
1130	TEMPORARY SALARIES & WAGES	153,920	118,473	76.97%	157,920	131,855	83.49%
1140	PART/TIME HELP	176,798	174,491	98.70%	277,987	198,151	71.28%
1150	HOLIDAY PAY	,	1,931	100.00%		3,320	100.00%
1250	VACATION LEAVE PAYMENTS	,	1,674	0.00%		2,878	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	202,006	114,686	56.77%	271,997	145,372	53.45%
2100	OFFICE SUPPLIES	1,200	446	37.17%	1,200	325	27.07%
2200	OPERATING SUPPLIES	159,500	151,586	95.04%	175,500	166,904	95.10%
2400	EQUIPMENT PARTS	400	,	0.00%	400		0.00%
2500	GROUNDS MAINT SUPPLIES	1,700		0.00%	1,700	1,566	92.11%
2600	BLDG & OTHER MAINT SUPPLIES	48,500	28,297	58.34%	49,150	17,963	36.55%
2700	SMALL TOOLS & MINOR EQUIPMENT	12,500	2,193	17.55%	12,950	6,074	46.90%
2800	PURCHASES FOR RESALE	1,500	174	11.62%	5,000		0.00%
3100	PROFESSIONAL SERVICES	67,684	36,900	54.52%	130,000	72,591	55.84%
3400	UTILITIES	86,350	44,678	51.74%	80,797	40,554	50.19%
3500	RENTS & LEASES	1,000	357	35.66%	1,000	112	11.15%
3800	EQUIP REPAIR & MAINT SERVICES	1,500	1,510	100.64%	2,000	2,584	129.21%
3900	OTHER SERVICES & CHARGES	6,800	4,330	63.67%	6,800	1,289	18.95%
3903	TRAINING & DEVELOPMENT	19,000	11,018	57.99%	18,600	8,541	45.92%
4300	EQUIPMENT		,	0.00%	55,000		0.00%
9200	TRANSFERS OUT	18,000	,	0.00%	18,000		0.00%
	Total	1,671,072	1,174,217	70.27%	2,118,231	1,340,895	63.30%

The performance of the entire fund is on track with expectations. Operating supplies are trending to be over budget and comparable to prior year at this point. Continued monitoring of inventory to needs assessment that was put in place in 2023 still is presenting difficulties. Professional Services will see the largest increase as the District partnered with a laundry service to address the needs of the animal clinic and related operations.

### Golf Enterprise Fund Expense Review

Expenses to date total \$5,218,245 or 64.92 percent of the approved budget. This compares to \$4,370,500 or 60.72 percent in FY 2023. The entire fund is on track for the fiscal year. The fund continues experiencing impacts from market inflation on operating supplies, grounds maintenance supplies, and structural and grounds repair and maintenance services. Finance staff will continue to work with enterprise fund staff to retain the fiscally responsible approach that has historically been utilized. The following chart depicts expenditure performance.

Account		2023	2023 as of	2023 Budget	2024	2024 as of	2024 Budget
Number	Expenditures	Budget	Sept 30	to Actual %	Budget	Sept 30	to Actual %
1110	REGULAR SALARIES & WAGES	1,267,120	833,450	65.78%	1,430,177	893,770	62.49%
1120	OVERTIME	51,000	56,368	110.53%	67,300	57,980	86.15%
1130	TEMPORARY SALARIES & WAGES	1,157,400	1,010,097	87.27%	1,364,200	1,130,940	82.90%
1140	PART-TIME HELP	31,620	6,006	18.99%	33,800	2,685	7.94%
1250	VACATION LEAVE PAYMENTS		4,506	0.00%	14,400	9,304	64.61%
1310	PENSION AND SOCIAL SECURITY COSTS	469,403	259,894	55.37%	396,930	267,385	67.36%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	308,774	184,253	59.67%	336,466	251,494	74.75%
1340	UNEMPLOYMENT COMPENSATION INSURANCE	15,000	,	0.00%	,		0.00%
2100	OFFICE SUPPLIES	1,350	763	56.50%	1,840	596	32.37%
2200	OPERATING SUPPLIES	46,403	39,957	86.11%	48,953	37,837	77.29%
2300	FUEL & LUBRICANTS	56,400	41,214	73.08%	61,700	44,687	72.43%
2400	EQUIPMENT PARTS	5,600	1,787	31.91%	5,400	3,504	64.88%
2500	GROUNDS MAINT SUPPLIES	389,920	378,228	97.00%	429,270	360,885	84.07%
2600	BLDG & OTHER MAINT SUPPLIES	46,530	35,340	75.95%	47,055	30,948	65.77%
2700	SMALL TOOLS & MINOR EQUIPMENT	90,385	65,971	72.99%	94,460	46,243	48.96%
2800	PURCHASES FOR RESALE	621,000	627,633	101.07%	856,000	494,748	57.80%
3100	PROFESSIONAL SERVICES	485,127	252,507	52.05%	398,555	229,480	57.58%
3300	INSURANCE SERVICES & PREMIUMS	100	100	100.00%	100	,	0.00%
3400	UTILITIES	254,686	152,712	59.96%	218,125	116,896	53.59%
3500	RENTS & LEASES	213,938	173,922	81.30%	222,166	179,388	80.74%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	102,500	27,529	26.86%	116,700	116,046	99.44%
3800	EQUIP REPAIR & MAINT SERVICES	44,822	20,559	45.87%	65,802	31,443	47.78%
3900	OTHER SERVICES & CHARGES	22,613	10,984	48.58%	34,077	12,085	35.46%
3903	TRAINING & DEVELOPMENT	8,490	1,167	13.74%	12,345	2,654	21.50%
4200	OPER IMPROVEMENTS & STRUCTURES	1,170,000	50,739	4.34%	1,380,000	559,193	40.52%
4300	EQUIPMENT	338,000	134,815	39.89%	402,340	338,056	84.02%
	Total	7,198,181	4,370,500	60.72%	8,038,161	5,218,245	64.92%

# All Other District Fund Expenditure/Expense Review

The performance for all other funds is included below, including capital projects, construction and development, liability, debt service, 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.

	2023	2023 as of	2023 Budget	2024	2024 as of	2024 Budget
Expenditure Summary	Budget	Sept 30	to Actual %	Budget	Sept 30	to Actual %
Salaries	6,472,917	3,185,392	49.21%	5,643,724	3,327,453	58.96%
Supplies	115,070	34,536	30.01%	129,865	29,519	22.73%
Services	6,625,851	2,053,574	30.99%	6,115,683	2,067,392	33.80%
Capital	4,580,184	1,486,104	32.45%	4,442,645	1,737,368	39.11%
Recreational Improvements	43,633,873	8,465,693	19.40%	42,296,320	16,016,897	37.87%
Planning Conserv & Water Mgmt Impr	385,100	54,679	14.20%	209,555	392	0.19%
Landfill	3,060,000	55,798	1.82%	3,118,000	2,005,261	64.31%
Miscellaneous	66,556,011	9,230,072	13.87%	66,669,458	9,110,211	13.66%
Total	131,429,006	24,565,847	18.69%	128,625,250	34,294,495	26.66%

Salaries are trending to budget and similar to prior year as staff has managed resources appropriately. Additionally, the allocation for employee medical and dental insurance costs were evaluated and updated to reflect actual costs expended by the departments.

Supplies are on par with prior year as the dollar amount spent and remain under budget as anticipated with the budget for 2024. Services continue to stay on track as projects move through the design phases. As projects move out of the design phase we see capital and recreational improvements expenditures increase as these projects move to completion.

Landfill expenses increased as we saw the receipt of delayed bills that offset the prior year's retainage payable as well as significant work on a new leachate system at the Blackwell site. Miscellaneous has stayed consistent as we see processed payments on bond principal and interest in the current fiscal year compared to the prior year.

### Revenues vs Expenditures by Fund

Below is a snapshot of the fiscal year 2024 performance providing the surplus or deficit experienced at the nine month point of the fiscal year. Market conditions have had a mixed impact on expenses across various departments. Supply chain issues have stabilized compared to previous years but material costs remain high. Finance anticipates that supplies, and services will push those categories above budgeted amounts in certain areas. These line items across all funds should continue to be monitored and staff may need to defer or forgo spending in other areas to mitigate those unforeseen increases

Fund	Revenue	Expenses	Surplus/(Deficit)
General Fund	29,475,110	23,072,382	6,402,729
Liability Insurance	365,237	318,314	46,923
IL Municipal Retirement	2,214,894	1,374,682	840,212
Social Security Tax	1,393,455	1,154,070	239,386
Audit	2,043	37,200	(35,157)
Zoological	2,890,106	1,340,895	1,549,211
Environmental Responsibility	1,506,815	,	1,506,815
District-Wide Environmental	2,266,219	2,907,870	(641,651)
Mallard Lake Landfill	3,266,133	118,047	3,148,086
Mallard Lake Non-Landfill	15,260	,	15,260
Greene Valley Landfill	2,812,824	130,414	2,682,410
Golf Enterprise	6,395,942	5,218,245	1,177,697
Acquisition & Development		,	,
Endowment	607,144	v	607,144
Wetland/Aquatic Riparian Program	335,201	502,884	(167,684)
Construction Development	•	855	(855)
Construction Development	36,508	370,913	(334,405)
Construction Development	36,854	629,413	(592,559)
Construction Development	27,780	895,347	(867,567)
Construction Development	750,000	1,471,454	(721,454)
Debt Service	4,877,014	1,060,037	3,816,977
Debt Service	1,758	7,943,750	(7,941,992)
Debt Service	12,985,352	319,375	12,665,977
Debt Service	1,289,736	33,461	1,256,274
Capital Improvement Repair/Replace	154,538	1,720,187	(1,565,650)
Building Renewal Fund	124,541	198,696	(74,155)
Willowbrook	2,000,000	8,843,709	(6,843,709)
Total	75,830,462	59,662,198	16,168,265

# 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 patrons 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 goals of the forecast are to assess the District's ability, over the next five years, to maintain current service levels based on projected revenue growth, evaluate future sustainability by aligning operating revenues and expenditures, and ensure proper funding of infrastructure reserves. The assessment analyzes the ability to fund capital projects.

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.

The intent of the Five Year Operating Forecast is to evaluate resource allocations to ensure the proper funding levels for services, capital, infrastructure and maintaining reserves.

As a governmental entity, changes in strategy that involve service delivery should be slow and methodical. The forecast provides a snapshot of the District's fiscal health based on numerous assumptions over the next five years. The forecast is a planning tool and should be considered fluid in its construction. 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 growth by more than two percent per year. After including amounts necessary for reserves and capital, there is a shortfall every year of the forecast. 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 public services provided by the District including natural resources, planning, public safety and services, as well as operations that support core services. With the exception of debt service bond funding, the General Fund holds the greatest portion of revenues. For FY 2025, 86 percent of revenues in the General fund are estimated to come from the property tax levy. The additional 14 percent comes from other taxes, permit fees, program revenue and other income sources. The Finance Department works with departments responsible for administering services and/or collecting the associated revenue to develop program revenues.

# **EXPENDITURES**

Expenditures assumed in the forecast are based on the current service levels. No additional staffing has been included in the estimates. 2023 expenditures set the baseline for analysis blended with estimates through the first half of FY 2024. The General Fund represents the largest percentage of expenditures from the budget followed by Debt Service Funds and the Construction & Development Fund.

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. 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.

# **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 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

<u>Inflation</u> – 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 Consumer Price Index is at 3.8 percent. We have seen the inflation year over year increase and the baseline for overall goods has risen and the District is still seeing the increase in costs.

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.

<u>Employment</u> – 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.

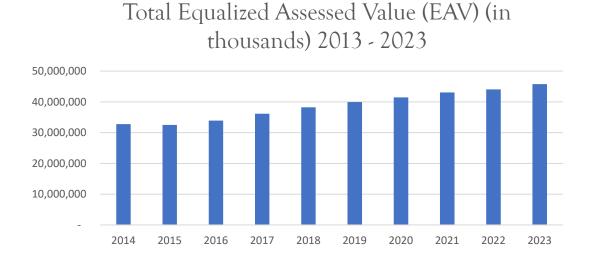
<u>Housing Market</u> – This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries. Over the past few years rising housing costs were met with low interest rates, however as the Federal Reserve raises rates to slow inflation, the effect is that home sales and values will decrease to attract potential buyers. If this trend is sustained for some time, EAV will need to be adjusted.

<u>Interest rates</u> – 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 stabilize over the coming months but remain high for next year, 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:

• <u>Impact of the Real Estate Market and Assessed Valuations.</u> Assessed values for taxable property continue with positive growth. DuPage County property values are estimated to increase by 2 percent for the 2024 tax levy. See the chart below for the ten-year county history of equalized assessed values.



- <u>State of Illinois Legislation.</u> 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.
- <u>Impact of Employer Pension Costs.</u> The tax levy for the pension system accounts for roughly 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.
- <u>Health Care Inflation.</u> 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.
- <u>Commercial/Retail Development.</u> 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.
- <u>Infrastructure</u>. The ability to keep pace with maintenance needs of District owned assets continues to be a significant financial challenge. The District owns and maintains \$700 million in capital assets, excluding depreciation, across all activities.

Listed below is the five year update to the General Fund Forecast. The remainder of the report will describe the methodologies used to develop both revenues and expenditures.

General	Fund Five-	Year Forec	ast - Opera	ting		
Revenues	2025	2026	2027	2028	2029	Growth
CURRENT LEVY	27,300,000	27,982,500	28,682,063	29,399,114	30,134,092	2.50%
PERSONAL PROPERTY REPLACEMENT TAX	2,126,732	2,147,999	2,169,479	2,191,174	2,213,086	1.00%
PERMITS	338,075	354,979	372,728	391,364	410,932	5.00%
FEES	764,168	771,810	779,528	787,323	795,196	1.00%
PROGRAMS	216,955	222,379	227,938	233,637	239,478	2.50%
GIFT SHOP	58,450	58,450	58,450	58,450	58,450	0.00%
INTERGOVERNMENTAL AGREEMENTS	303,219	303,219	303,219	303,219	303,219	0.00%
CROPLAND CONVERSIONS	68,475	68,475	68,475	68,475	68,475	0.00%
EASEMENT FEES AND DEFAULTS	50,000	50,000	50,000	50,000	50,000	0.00%
COURT FINES	50,000	50,000	50,000	50,000	50,000	0.00%
LANDFILL GAS ROYALTIES	60,000	60,000	60,000	60,000	60,000	0.00%
GUARD RESIDENCE MAINTENANCE FEES	36,120	36,120	36,120	36,120	36,120	0.00%
OTHER NONTAXABLE	200,400	200,400	200,400	200,400	200,400	0.00%
DONATIONS	58,820	59,996	61,196	62,420	63,669	2.00%
Total Revenues	31,631,414	32,366,327	33,119,596	33,891,696	34,683,117	
Annual Increase		2.3%	2.3%	2.3%	2.3%	
Expenditure Summary	2025	2026	2027	2028	2029	Growth
Salaries	22,735,662	23,872,445	25,066,067	26,319,371	27,635,339	5.00%
Employee Medical and Dental Insurance	4,519,224	4,880,762	5,271,223	5,692,921	6,148,354	8.00%
Supplies	3,380,825	3,465,346	3,551,979	3,640,779	3,731,798	2.50%
Services	4,098,047	4,200,498	4,305,511	4,413,148	4,523,477	2.50%
Utilities	1,052,990	1,079,315	1,106,298	1,133,955	1,162,304	2.50%
Contingency	500,595	500,595	500,595	500,595	500,595	0.00%
Total Expenditures	36,287,343	37,998,961	39,801,673	41,700,769	43,701,868	
Operating Surplus/(Deficit)	(4,655,929)	(5,632,634)	(6,682,077)	(7,809,072)	(9,018,751)	
Annual Increase		4.7%	4.7%	4.8%	4.8%	

# FORECAST STRUCTURE

The forecast provides three levels of analysis. The first level (above) is to show the General Fund's ability to meet day-to-day expenditures. The highlighted row design (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. The second level of the analysis includes transfers for capital projects and infrastructure reserves.

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.

General Fund	Five-Year Fo	orecast - O	perating w	ith Capital		
Revenues	2025	2026	2027	2028	2029	Growth
CURRENT LEVY	27,300,000	27,982,500	28,682,063	29,399,114	30,134,092	2.50%
PERSONAL PROPERTY REPLACEMENT TAX	2,126,732	2,147,999	2,169,479	2,191,174	2,213,086	1.00%
PERMITS	338,075	354,979	372,728	391,364	410,932	5.00%
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GIFT SHOP	58,450	58,450	58,450	58,450	58,450	0.00%
INTERGOVERNMENTAL AGREEMENTS	303,219	303,219	303,219	303,219	303,219	0.00%
CROPLAND CONVERSIONS	68,475	68,475	68,475	68,475	68,475	0.00%
EASEMENT FEES AND DEFAULTS	50,000	50,000	50,000	50,000	50,000	0.00%
COURT FINES	50,000	50,000	50,000	50,000	50,000	0.00%
LANDFILL GAS ROYALTIES	60,000	60,000	60,000	60,000	60,000	0.00%
GUARD RESIDENCE MAINTENANCE FEES	36,120	36,120	36,120	36,120	36,120	0.00%
OTHER NONTAXABLE	200,400	200,400	200,400	200,400	200,400	0.00%
DONATIONS	58,820	59,996	61,196	62,420	63,669	2.00%
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Contingency	500,595	500,595	500,595	500,595	500,595	0.00%
Total Expenditures	36,287,343	37,998,961	39,801,673	41,700,769	43,701,868	
Operating Surplus/(Deficit)	(4,655,929)	(5,632,634)	(6,682,077)	(7,809,072)	(9,018,751)	
Annual Increase		4.7%	4.7%	4.8%	4.8%	
Capital	2025	2026	2027	2028	2029	Growth
EV Safety Equipment	8,000	8,160	8,323	8,490	8,659	2.00%
License Plate Readers	14,600	14,892	15,190	15,494	15,804	2.00%
Electric Bikes	8,000	8,160	8,323	8,490	8,659	2.00%
Fuel Site Repairs	10,000	10,000	10,000	10,000	10,000	0.00%
Wash Bay Improvements	5,000	5,000	5,000	5,000	5,000	0.00%
EV Charging Stations	5,000	5,000	5,000	5,000	5,000	0.00%
Total Capital	50,600	51,212	51,836	52,473	53,122	
Total Fund Surplus/(Deficit)	(4,706,529)	(5,683,846)	(6,733,913)	(7,861,545)	(9,071,874)	

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. If reserve amounts are depleted, or inadequately funded, staff will need to consider debt financing for future expenditures

# **RESERVES**

Budgeting for reserves to maintain a strong reserve level is important for several reasons, (1) it provides more time to react and respond to revenue threats created by economic conditions, (2) it helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue, and (3) to fund unforeseen infrastructure/capital asset costs. Spending down of prior period 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 2023 is \$5.9 million or 3.2 percent of the FY 2024 operating budget. 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.

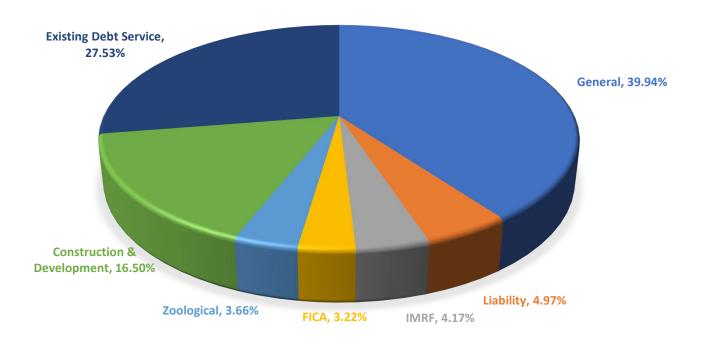
# GENERAL FUND REVENUES

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.

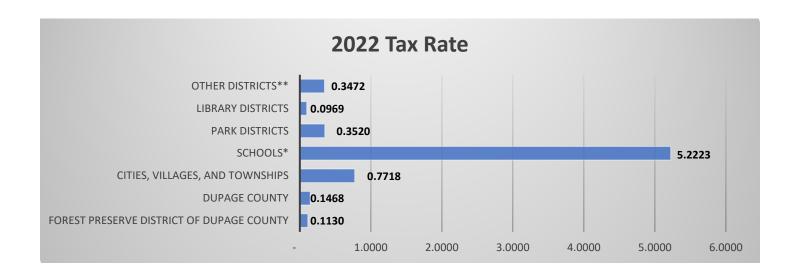
### PROPERTY TAX

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.

### PROPERTY TAX DOLLAR DISTRIBUTION

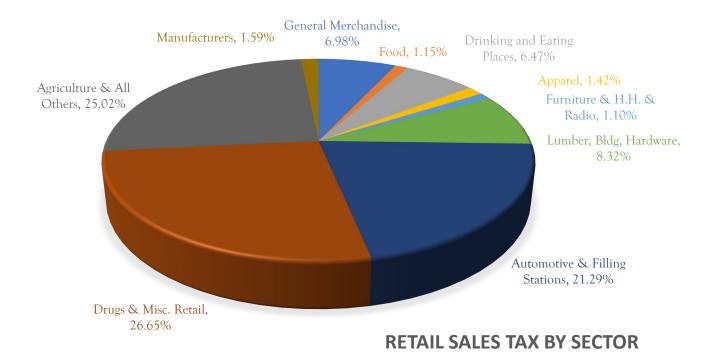


The levy request is then applied to the equalized assessed value of all property within the District to determine a tax rate. Assuming the same tax levy amount, if the property values go up the rate goes down and conversely the rate goes up if the values decline. The total equalized assessed value of property in DuPage County is estimated to be \$48,094,329,192 representing a 5.09 percent increase from the previous year.



# SALES TAX

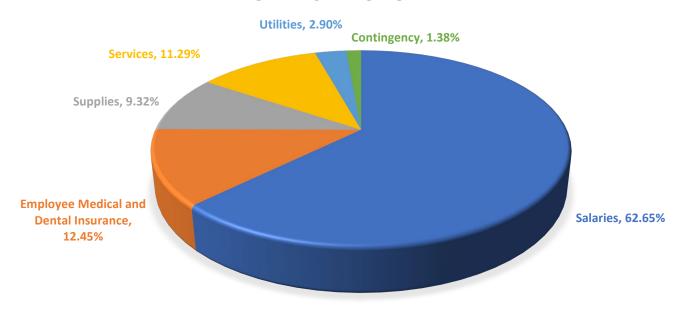
The following chart reflects the Illinois Department of Revenue Standard Industry Codes (SIC) for sales tax remitted to DuPage County.



# EXPENDITURE REVIEW

The average annual increase in operating expenditures over the next five years is nearly 4 percent. In each of the next five years, wages and benefits account for about 77 percent of general fund operating expenditures. The next largest expenditure account group is for services (10 percent). For Budget FY 2025 the distribution of General Fund expenditures is shown in the table below.

# **EXPENDITURE DISTRIBUTION**



# **SALARIES**

Salaries are anticipated to increase by a factor of five percent each year. The salaries forecast anticipates the general wage increases plus merit based pay range adjustments. The forecast does assume retirements with a replacement hired at a lower starting salary. Ranger Operations, Law Enforcement and Facilities 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 307 employees. A merit wage pool will be included in the FY 2025 Budget and managed by the Human Resources Department. 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 eight percent growth each year in annual premium expense.

The employees' contribution is set at 15 percent of the premium in FY 2025. 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.

Employer pension costs have been assigned to each operating department budget within the IMRF Fund. The intent of the accounting was to better represent the true cost of providing a specific service. Employer pension obligations are anticipated to be \$2.4 million in 2025 in the IMRF Budget.

# **SUPPLIES**

Within the Supplies category is the Small Tools and Minor Equipment line item. This expense has seen the most significant increase during FY 2024, up nearly 70 percent from FY 2023. The largest line item in the Supplies category is also Small Tools and Minor Equipment. This expense has also seen an almost \$300,000 increase. The next largest line item in the supplies category is Fuel & Lubricants. This is our supply for all vehicles and equipment throughout the District. This line item has seen almost a nine percent increase from FY2023. All other categories are estimating to come in at or under budget for FY 2024. An increase of five percent is budgeted for the supplies category as we continue to see costs rise but stabilizing from the previous year.

# **SERVICES**

Structural Repair & Maintenance in addition to Professional Services account for 43 percent of the Services category at 22 percent and 22.75 percent respectively. As a category, Services expenses are estimated to come in under budget, and with stabilizing costs, the District is anticipating a decrease to the FY 2025 Budget. Included in the FY 2025 Budget is also an increase to the Training and Development line with the District's emphasis on professional growth and development.

# **UTILITIES**

Utility expenses for the period have remained within the projected budget, with minor fluctuations due to seasonal variations in energy and water consumption. Electricity and gas costs saw a slight increase from FY 2023 and are anticipated to see another slight increase in FY 2025. The increases are primarily driven by higher usage during peak months. However, cost-saving initiatives, such as energy-efficient upgrades and negotiated supplier rates, have helped offset potential overages.

# CONTINGENCY

Consistent with the FY 2024 budget, the FY 2025 budget has \$500,000 for contingency. During the previous fiscal years, the District has not used the contingency and reduced the amount from \$1 million to \$0.5 million. The District remains committed to budgeting a contingency plan for any anomalies.

# **CAPITAL**

Capital within the General Fund includes EV charging stations, license plate readers and electric bikes. The EV charging stations will further add to the growing network of stations for the District and provide additional opportunities for electric vehicle growth in our fleet. The license plate readers will be monitored by our law enforcement staff and provide additional security measures. The electric bikes will also be utilized by our law enforcement staff as the District prioritizes the safety and well-being of its residents and patrons.

# FINANCIAL RESULTS

# **OPERATING BUDGET**

In each of the five years, revenues fall short of operating expenses. Operating expenditures tend to outpace average annual revenue growth. Revenues are expected to grow on average 2.3 percent per year while operating expenditures are expected to grow by 4.8 percent. This trend needs to be continually analyzed to ensure staff are judicious in their acquisition of goods and services.

# IMPACT OF TRANSFERS AND CAPITAL PROJECTS

While efforts will continue to focus on how to deliver the same high level of services at lower unit costs, staff recognizes that revenues will also need to be reviewed. Every opportunity to grow revenue should continue to be considered. Staff must ensure that revenues are reviewed for adequacy (fees), efficiency (collections), and efficacy (diversified). New revenue sources should be researched, discussed, and if warranted, presented to the District Board for consideration.

This report will be used as a guide for the development of the FY 2025 Budget and will help shape the discussion about how the District adapts to the current and future financial landscape. Staff seeks further input from the District Board on the operating forecast.

# 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 162/3% of the last known actual fiscal year expenditures

FICA - balance will be equal to 16 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

# **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.
- 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;
- 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	2025 Draft Budget	2025 Proposed Budget	2025 Adopted Budget
General	Fund			
010	General	\$31,769,414	\$31,751,414	\$31,751,414
Special I	Revenue Funds			
020	Liability	3,400,000	3,400,000	3,400,000
030	IMRF	2,890,000	2,890,000	2,890,000
035	Social Security	2,236,000	2,236,000	2,236,000
040	Audit	1,250	1,250	1,250
050	Zoological	2,816,265	2,816,265	2,816,265
070	Environmental Responsibility	75,000	75,000	75,000
075	District-Wide Environmental	1,800,000	1,800,000	1,800,000
080	Mallard lake - Landfill	2,500,000	2,500,000	2,500,000
081	Mallard lake - Non-Landfill	15,000	15,000	15,000
085	Greene Valley - Landfill	2,000,000	2,000,000	2,000,000
086	Greene Valley - Non-Landfill		-	
142	Land Acquisition 2008			
145	Land Acquisition 1987			
147	Land Acquisition 1997		-	,
152	Endowment	400,000	400,000	400,000
156	WARP	1,901,900	1,901,900	1,901,900
	Total Special Revenue Funds	\$20,035,415	\$20,035,415	\$20,035,415
Enterpri	ise Funds			
131	Golf Enterprises	\$8,303,000	\$8,303,000	\$8,303,000
Capital 1	Project Funds			_
215	Construction and Development 2018		-	,
220	Construction and Development 2019		-	,
221	Construction and Development 2020	,		
222	Construction and Development 2021		-	-
223	Construction and Development 2022			
224	Construction and Development 2023	120,000	120,000	120,000
225	Construction and Development 2024	12,860,015	12,860,015	12,860,015
500	Capital Improvement and Repair	190,000	190,000	190,000
510	Oak Meadows Improvements			
520	Fleet Management Building Project	,	-	
530	Building Renewal	200,000	200,000	200,000
540	Willowbrook Wildlife Project	2,850,000	2,850,000	2,850,000
550	NR Grounds Complex	952,500	952,500	952,500
	Total Capital Project Funds	\$17,172,515	\$17,172,515	\$17,172,515
Debt Sei	rvice Funds			
322	Bond Series 2022	4,173,875	4,173,875	4,173,875
323	Bond Series 2025	98,703,819	78,703,819	78,703,819
350	Bond Series 2015 Refunding	, ,	, ,	,=,
375	Bond Series 2015A			
397	Bond Series 2022A Refunding	993,299	993,299	993,299
-	Total Debt Service Funds	\$103,870,993	\$83,870,993	\$83,870,993
Total Fo	rest Preserve District of DuPage County	\$181,151,337	\$161,133,337	\$161,133,337

Fund	Description	2025 Draft Budget	2025 Proposed Budget	2025 Adopted Budget
General 010	General	\$36,337,943	\$36,337,943	\$36,337,943
Special	Revenue Funds	, ,	, , ,	
020	Liability	1,664,500	1,664,500	1,664,500
030	IMRF	2,380,760	2,380,760	2,380,760
035	Social Security	1,897,473	1,897,473	1,897,473
040	Audit	64,000	64,000	64,000
050	Zoological	2,075,153	2,075,153	2,075,153
070	Environmental Responsibility	, ,	75,000	75,000
075	District-Wide Environmental	2,398,290	2,398,290	2,398,290
080	Mallard lake - Landfill	502,500	502,500	502,500
081	Mallard lake - Non-Landfill	-		-
085	Greene Valley - Landfill	387,300	387,300	387,300
142	Land Acquisition 2008	301,300	301,300	301,300
145	Land Acquisition 1987			
147	Land Acquisition 1997			
152	Endowment			
156	WARP	2,316,636	2,316,636	2,316,636
	Total Special Revenue Funds	\$13,686,612	\$13,761,612	\$13,761,612
Enterpr	ise Funds			
131	Golf Enterprises	\$6,645,916	\$7,538,251	\$7,538,251
Capital	Project Funds			
215	Construction and Development 2018			-
220	Construction and Development 2019			_
221	Construction and Development 2020	1,328,031	1,328,031	1,328,031
222	Construction and Development 2021	1,950,000	1,950,000	1,950,000
223	Construction and Development 2022	679,375	679,375	679,375
224	Construction and Development 2023	2,408,854	2,408,854	2,408,854
225	Construction and Development 2024	3,021,080	3,021,080	3,021,080
273	Construction and Development 2014	, ,	, ,	, ,
283	Construction and Development 2015		-	-
293	Construction and Development 2016/17			-
500	Capital Improvement and Repair	2,513,866	2,513,866	2,513,866
510	Oak Meadows Project	, ,	, ,	, ,
520	Fleet Management Building Project			
530	Building Renewal	2,365,000	2,365,000	2,365,000
540	Willowbrook Wildlife Project	4,558,216	4,558,216	4,558,216
550	NR Grounds Complex	43,940,000	43,940,000	43,940,000
	Total Capital Project Funds	\$62,764,422	\$62,764,422	\$62,764,422
Dobt So	rvice Funds	, , ,	. , ,	, , ,
322	Bond Series 2022	4,243,000	4,243,000	4,243,000
323	Bond Series 2022 Bond Series 2025			
350		1,175,000	1,175,000	1,175,000
	Bond Series 2015 Refunding	-	•	•
375	Bond Series 2015A  Pand Series 2022 A Refunding	057 500	056.500	056 500
397	Bond Series 2022A Refunding Total Debt Service Funds	956,598 \$6,374,598	956,598 \$6,374,598	956,598 \$6,374,598
T-/ 1 P				
Total Fo	orest Preserve District of DuPage County	\$125,809,491	\$126,776,826	\$126,776,826

# APPENDIX H: Forest Preserve District of DuPage County STATISTICAL TABLES



# **Net Position by Component - Last Ten Fiscal Years December 31, 2023 (Unaudited)**

	2014	2015	2016
Communicated Astinities			
Governmental Activities  Not Invested in Copital Assets	¢ 157 001 611	170 057 266	470 070 014
Net Invested in Capital Assets Restricted	\$ 457,884,644	478,857,266	470,970,014
Environmental Concerns	102 200 507	100 402 204	170 576 262
Wetland Restoration	192,890,597	188,493,284	178,576,262
Debt Service	1 259 460	1,138,589	3,048,660
	1,258,460	1,383,467	222,038
Construction & Development	37,684,997	35,873,609	43,432,391
Insurance Purposes Personnel Benefits	764,534	807,468	1,014,704
Audit	836,317	631,984	1,135,435
Zoological	63,496	26,429	54,998
Unrestricted (Deficit)	503,328	599,641	703,263
Onlestricted (Deficit)	(69,924,925)	(74,624,848)	(44,654,283)
Total Governmental Activities Net Position	621,961,448	633,186,889	654,503,482
Business-Type Activities			
Net Invested in Capital Assets	24,107,744	23,325,569	22,693,444
Unrestricted (Deficit)	2,855,974	2,982,597	2,660,800
,		, ,	, , , ,
Total Business-Type Activities Net Position	26,963,718	26,308,166	25,354,244
Primary Government			
Net Invested in Capital Assets	481,992,388	502,182,835	493,663,458
Restricted	- 4 4	, - ,	, ,
Environmental Concerns	192,890,597	188,493,284	178,576,262
Wetland Restoration	, , , <u> </u>	1,138,589	3,048,660
Debt Service	1,258,460	1,383,467	222,038
Construction & Development	37,684,997	35,873,609	43,432,391
Insurance Purposes	764,534	807,468	1,014,704
Personnel Benefits	836,317	631,984	1,135,435
Audit	63,496	26,429	54,998
Zoological	503,328	599,641	703,263
Unrestricted (Deficit)	(67,068,951)	(71,642,251)	(41,993,483)
Total Primary Government Net Position	648,925,166	659,495,055	679,857,726

2015	2010	2010	2020	2021	2022	2022
2017	2018	2019	2020	2021	2022	2023
404 042 700	<b>70</b> 0 001 <b>2</b> 06	500 101 501	550 111 000		505051.005	(20 (41 110
491,843,799	528,001,306	538,131,724	553,114,029	578,817,808	597,851,335	620,641,110
167,983,774	159,195,696	170,117,049	182,717,195	169,804,988	139,469,418	126,584,654
2,854,481	2,275,717	3,421,307	1,663,762	2,200,493	2,517,022	2,441,658
576,070	2,671,097	4,410,561	7,332,708	8,719,392	9,913,728	1,037,421
33,900,629	29,839,521	26,846,476	20,272,993	19,044,542	15,433,677	36,987,746
1,208,530	1,574,876	1,647,047	1,532,625	720,826	13,433,077	30,767,740
1,276,854	2,894,669	3,235,783	3,352,139	2,634,867	2,655,255	2,932,434
90,916	136,350	103,036	70,932	78,762	126,400	96,392
825,110	1,267,917	1,237,218	1,110,707	946,938	1,117,503	939,103
(36,128,157)	(34,818,058)	(24,393,713)	(10,607,513)	(4,218,440)	(2,389,480)	1,595,241
(30,120,137)	(31,010,000)	(21,373,713)	(10,007,015)	(1,210,110)	(2,303,100)	1,000,211
664,432,006	693,039,091	724,756,488	760,559,577	778,750,176	766,694,858	793,255,759
	,,	. ,,				, ,
22,334,662	39,016,586	19,658,955	38,553,523	38,585,661	38,381,793	38,235,386
1,404,161	224,095	19,066,414	1,582,699	3,466,279	5,465,518	7,737,112
23,738,823	39,240,681	38,725,369	40,136,222	42,051,940	43,847,311	45,972,498
514,178,461	567,017,892	557,790,679	591,667,552	617,403,469	636,233,128	658,876,496
167,983,774	159,195,696	170,117,049	182,717,195	169,804,988	139,469,418	126,584,654
2,854,481	2,275,717	3,421,307	1,663,762	2,200,493	2,517,022	2,441,658
576,070	2,671,097	4,410,561	7,332,708	8,719,392	9,913,728	1,037,421
33,900,629	29,839,521	26,846,476	20,272,993	19,044,542	15,433,677	36,987,746
1,208,530	1,574,876	1,647,047	1,532,625	720,826		_
1,276,854	2,894,669	3,235,783	3,352,139	2,634,867	2,655,255	2,932,434
90,916	136,350	103,036	70,932	78,762	126,400	96,392
825,110	1,267,917	1,237,218	1,110,707	946,938	1,117,503	939,103
(34,723,996)	(34,593,963)	(5,327,299)	(9,024,814)	(752,161)	3,076,038	9,332,353
(00.170.020	722 272 773	762 401 057	000 605 500	020 002 115	010 742 163	020 220 255
688,170,829	732,279,772	763,481,857	800,695,799	820,802,116	810,542,169	839,228,257

# Changes in Net Position - Last Ten Fiscal Years December 31, 2023 (Unaudited)

	2014	2015	2016	2017	2018*	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 8,401,680	10,148,461	15,681,010	2,086,587	21,108,614	7,655,155	3,509,319	1,681,776	8,722,116	6,427,698
Conservation and Recreation	29,657,565	27,431,935	28,565,101	31,642,636	37,182,014	25,133,090	25,206,943	27,189,182	28,242,566	28,826,313
Public Works	1,732,148	1,603,581	1,081,275	1,567,776	1,938,895	1,970,823	2,071,510	1,886,466	3,513,923	3,730,788
Public Safety	3,473,578	3,588,547	3,179,358	3,317,927	4,913,893	3,230,058	3,701,305	3,853,837	4,313,720	4,435,824
Interest on Long-Term Debt	11,013,984	9,709,000	9,706,180	6,800,309	8,949,425	4,323,056	3,756,702	2,943,128	4,121,969	1,536,645
Total Governmental Activities Expenses	54,278,955	52,481,524	58,212,924	45,415,235	74,092,841	42,312,182	38,245,779	37,554,389	48,914,294	44,957,268
Business-Type Activities										
Golf-Courses	3,886,803	3,644,310	2,963,198	3,529,144	6,163,168	4,130,563	3,054,291	3,724,273	5,008,563	5,656,138
Total Primary Government Expenses	58,165,758	56,125,834	61,176,122	48,944,379	80,256,009	46,442,745	41,300,070	41,278,662	53,922,857	50,613,406
Program Revenues										
Governmental Activities										
Charges for Services	1,285,346	1,565,219	1,348,059	1,196,692	1,663,969	1,192,800	638,917	1,224,962	1,317,344	1,362,617
Operating Grants/Contributions	7,152,286	2,021,830	901,364	1,322,047	1,503,347	4,243,814	2,124,758	2,421,715	1,316,710	960,263
Capital Grants/Contributions	1,563,331	954,405	3,793,924	28,000	298,386	410,056	5,642	92,273	6,790	_
Total Governmental Activities Program Revenues	10,000,963	4,541,454	6,043,347	2,546,739	3,465,702	5,846,670	2,769,317	3,738,950	2,640,844	2,322,880
Business-Type Activities										
Charges for Services	3,289,752	2,896,112	1,973,037	1,906,466	4,909,700	3,602,044	4,440,762	5,644,155	6,403,883	7,606,226
Total Primary Government Program Revenues	13,290,715	7,437,566	8,016,384	4,453,205	8,375,402	9,448,714	7,210,079	9,383,105	9,044,727	9,929,106

	2014	2015	2016	2017	2018*	2019	2021	2021	2022	2023
Net (Expenses) Revenues										
Governmental Activities	\$ (44,277,992)	(47,940,070)	(52,169,577)	(42,868,496)	(70,627,139)	(36,465,512)	(35,476,462)	(33,815,439)	(46,273,450)	(42,634,388)
Business-Type Activities	(597,051)	(748,198)	(990,161)	(1,622,678)	(1,253,468)	(528,519)	1,386,471	1,919,882	1,395,320	1,950,088
Total Primary Government Net (Expenses) Revenues	(44,875,043)	(48,688,268)	(53,159,738)	(44,491,174)	(71,880,607)	(36,994,031)	(34,089,991)	(31,895,557)	(44,878,130)	(40,684,300)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	53,073,684	54,192,021	54,783,420	54,911,731	104,536,291	50,977,083	51,189,200	51,973,644	51,790,305	51,617,831
Replacement Taxes	1,390,627	1,455,548	1,169,442	1,659,100	1,708,236	1,568,382	1,401,732	2,460,760	4,978,983	4,142,293
Investment Earnings	6,673,537	5,735,037	15,670,329	(5,519,204)	4,263,433	14,751,283	17,072,354	(3,780,815)	(24,208,169)	11,757,534
Gain on Sale of Capital Assets	175,207	160,958	_	_	_	_	_	_	_	_
Miscellaneous	484,552	439,680	1,862,979	1,745,393	2,289,075	851,161	1,616,265	1,352,449	1,657,013	1,677,631
Transfers	(323,266)	(63,500)	_	_	(16,817,503)	35,000	_	_	_	
Total Governmental Activities	61,474,341	61,919,744	73,486,170	52,797,020	95,979,532	68,182,909	71,279,551	52,006,038	34,218,132	69,195,289
Business-Type Activities										
Investment Income	28,458	29,146	36,239	7,257	34,227	48,207	24,382	(4,164)	400,051	169,614
Miscellaneous	_	_	_	_	_	_	_	_	_	5,485
Extraordinary Items										
Insurance Recoveries	1,164	_	_	_	_	_	_	_	_	_
Transfers	323,266	63,500	_	_	16,817,503	(35,000)	_	_	_	
Total Business-Type Activities	352,888	92,646	36,239	7,257	16,851,730	13,207	24,382	(4,164)	400,051	175,099
Total Primary Government	61,827,229	62,012,390	73,522,409	52,804,277	112,831,262	68,196,116	71,303,933	52,001,874	34,618,183	69,370,388
Changes in Net Position										
Governmental Activities	17,196,349	13,979,674	21,316,593	9,928,524	25,352,393	31,717,397	35,803,089	18,190,599	(12,055,318)	26,560,901
Business-Type Activities	(244,163)	(655,552)	(953,922)	(1,615,421)	15,598,262	(515,312)	1,410,853	1,915,718	1,795,371	2,125,187
Total Primary Government	16,952,186	13,324,122	20,362,671	8,313,103	40,950,655	31,202,085	37,213,942	20,106,317	(10,259,947)	28,686,088

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

# Fund Balances of Governmental Funds - Last Ten Fiscal Years December 31, 2023 (Unaudited)

		2014	2015	2016
	2014		2015	2016
General Fund				
Nonspendable	\$	693,280	663,725	991,468
Unassigned		3,425,987	3,653,476	3,414,858
Total General Fund		4,119,267	4,317,201	4,406,326
All Other Governmental Funds				
Unreserved, Reported in:				
Nonspendable		142,216	153,869	125,254
Restricted		280,001,729	274,954,471	275,694,904
Committed		4,769,939	3,534,145	2,050,196
Unassigned				
Total All Other Governmental Funds		284,913,884	278,642,485	277,870,354
Total All Government Funds		289,033,151	282,959,686	282,276,680

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

2017	2018*	2019	2020	2021	2022	2023
1,041,104	1,047,140	1,295,619	1,111,931	1,293,060	1,122,028	557,389
2,818,324	2,894,185	2,926,197	3,321,127	2,970,591	3,721,559	5,338,891
3,859,428	3,941,325	4,221,816	4,433,058	4,263,651	4,843,587	5,896,280
113,516	198,421	208,953	306,794	726,279	563,216	813,653
256,068,574	247,075,348	258,223,277	265,148,419	251,009,375	252,498,389	236,908,338
2,420,023	2,285,780	2,176,742	2,611,548	2,171,506	3,319,754	3,726,961
					(346,253)	(402,318)
						_
258,602,113	249,559,549	260,608,972	268,066,761	253,907,160	256,035,106	241,046,634
262,461,541	253,500,874	264,830,788	272,499,819	258,170,811	260,878,693	246,942,914

# Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years December 31, 2023 (Unaudited)

		2014	2015	2016
Revenues				
Taxes	\$	53,073,684	54,192,021	54,783,420
Permits and Fees	Ψ	1,030,708	1,143,540	1,182,997
Intergovernmental		9,893,973	4,119,116	6,134,090
Investment Income		6,673,537	5,735,036	15,670,329
Donations		_	40,000	147,062
Miscellaneous		1,101,461	965,094	1,786,152
Total Revenues		71,773,363	66,194,807	79,704,050
Expenditures				
General Government		7,824,046	9,837,147	14,477,098
Conservations and Recreation		25,367,954	26,617,402	29,173,774
Public Works		1,706,631	1,737,877	1,036,289
Public Safety		3,391,996	3,565,453	3,150,638
Capital Outlay		7,937,724	2,941,798	4,903,553
Debt Service		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,, ,,	1,5 22,222
Principal		20,350,000	20,995,000	14,472,408
Interest and Fiscal Charges		7,033,867	6,676,945	13,572,439
Cost of Issuance		<del></del>	365,141	
Total Expenditures		73,612,218	72,736,763	80,786,199
Excess of Revenues Over				
(Under) Expenditures		(1,838,855)	(6,541,956)	(1,082,149)
Other Financing Sources (Uses)				
Transfers In		8,491,838	10,448,080	27,765,834
Transfers Out		(8,815,104)	(10,511,580)	(27,765,834)
Restructuring/Bond Proceeds		<del>_</del>	29,270,000	31,690,000
Transfer to Refunded Bond Escrow			(34,529,257)	_
Premium (Discounts) on Bonds Issued			5,624,398	5,478,680
Payment to Escrow Agent		_	· · · · · ·	(36,935,250)
Proceeds from the Sale of Capital Assets		187,114	166,850	158,720
-	_	(136,152)	468,491	392,150
Net Change in Fund Balances		(1,975,007)	(6,073,465)	(689,999)
Debt Service as a Percentage of				
Noncapital Expenditures		45.37%	40.78%	40.58%

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

2017	2018*	2019	2020	2021	2022	2023
54 011 721	104 526 201	50 077 092	51 190 200	51 072 644	51 700 205	51 617 921
54,911,731	104,536,291	50,977,083	51,189,200	51,973,644	51,790,305	51,617,831
1,196,692	1,663,969	1,192,800	638,917	1,224,962	1,317,344	1,362,617
3,183,680	3,809,035	6,246,785	3,556,665	4,999,281	6,327,016	5,127,089
(5,519,204)	4,263,433	14,751,283	17,072,354	(3,780,815)	(24,208,169)	11,757,534
1 745 202	2 200 075	166,165	409,740	297,974	269,708	534,947
1,745,393	2,289,075	684,996	1,206,525	1,054,475	1,387,305	1,142,684
55,518,292	116,561,803	74,019,112	74,073,401	55,769,521	36,883,509	71,542,702
7,800,492	11,488,462	7,340,466	7,524,352	8,095,401	9,140,208	9,134,160
32,545,009	47,183,519	26,863,735	33,168,469	31,687,082	33,216,990	42,835,437
1,521,194	7,258,472	2,112,718	2,091,219	3,518,523	3,454,155	3,673,869
3,288,188	4,866,524	3,197,343	3,668,555	3,820,366	4,275,563	4,399,486
2,551,665	8,039,205	2,378,442	2,302,987	1,136,891	854,276	1,336,159
14,515,392	23,636,466	7,721,129	13,495,000	18,335,000	19,500,000	20,820,000
13,353,038	23,894,497	13,254,341	4,405,550	3,719,325	4,269,098	3,420,129
		_		_		
75,574,978	126,367,145	62,868,174	66,656,132	70,312,588	74,710,290	85,619,240
(20.056.696)	(0.805.242)	11 150 029	7 417 260	(14 542 067)	(27 926 791)	(14 076 529)
(20,056,686)	(9,805,342)	11,150,938	7,417,269	(14,543,067)	(37,826,781)	(14,076,538)
36,631,142	20,521,972	3,201,221	21,475,433	13,974,356	21,404,526	52,162,751
(36,631,142)	(19,961,972)	(3,166,221)	(21,475,433)	(13,974,356)	(21,404,526)	(52,162,751)
9,090,000	_	_	_	_	43,685,000	_
· · · ·					· · · · —	
259,896					7,847,235	
(9,241,265)			_	_	(11,349,714)	_
139,909	284,675	143,976	251,762	214,059	352,142	140,759
248,540	844,675	178,976	251,762	214,059	40,534,663	140,759
(10,000,110)	(0.060.667)	11.000.01:	7.660.001	(1.4.222.222)	2.707.003	(12.027.775)
(19,808,146)	(8,960,667)	11,329,914	7,669,031	(14,329,008)	2,707,882	(13,935,779)
42.62%	48.59%	37.89%	33.65%	36.91%	36.46%	36.35%
72.02/0	10.57/0	31.07/0	33.03/0	50.71/0	JU.TU/0	30.33/0

# Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years December 31, 2023 (Unaudited)

Tax Levy Year	]	Residential Property	Farm	Commercial Property		
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
2021		33,550,472		2,913		7,068,089
2022		34,840,188		2,907		7,334,093

Data Source: Office of the County Clerk

_	Industrial Property Total		Railroad		Total Direct Tax Rate	Total Direct Tax Rate	Estimated Actual Taxable Value	
\$	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
	3,376,948		43,998,422		59,701	44,058,123	0.1177	132,174,369
	3,520,720		45,697,908		65,127	45,763,035	0.1130	137,289,105

# Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years December 31, 2023 (Unaudited)

	2013	2014	2015
Forest Preserve District of DuPage County			
Corporate	0.1657	0.1691	0.1622
Overlapping Rates			
County	0.2040	0.2057	0.1971
Cities and Villages	0.7653	0.7909	0.7680
High Schools	1.3061	1.3445	1.3112
Unit Districts	2.2509	2.2676	2.2324
Grade Schools	2.0184	2.0638	2.0082
Junior Collages	0.3092	0.3043	0.2882
Townships	0.1326	0.1355	0.1318
Sanitary Districts	0.0035	0.0036	0.0035
Park Districts	0.4083	0.4172	0.4094
Libraries	0.0877	0.0904	0.0874
Fire Protection	0.3255	0.3362	0.3296
Service Areas	0.0233	0.0242	0.0234
Special Districts	0.0212	0.0219	0.0201
Total Overlapping Tax Rate	7.8560	8.0058	7.8103
Total Direct and Overlapping Tax Rates	8.0217	8.1749	7.9725

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

2016	2017	2018	2019	2020	2021	2022
2010	2017	2018	2019	2020	2021	2022
0.1514	0.1306	0.1278	0.1242	0.1205	0.1177	0.1130
0.1848	0.1749	0.1673	0.1655	0.1485	0.1667	0.1468
0.7288	0.7093	0.6956	0.6985	0.6776	0.6856	0.6568
1.2438	1.2034	1.1852	1.1957	1.1847	1.1998	1.1868
2.1176	2.0663	2.0328	2.0095	1.9799	2.0285	2.0057
1.9117	1.8593	1.8315	1.8056	1.7762	1.8245	1.8276
0.2714	0.2517	0.2409	0.2204	0.2193	0.2168	0.2022
0.1261	0.1239	0.1203	0.1163	0.1124	0.1163	0.1150
0.0033	0.0032	0.0031	0.0030	0.0030	0.0032	0.0031
0.3889	0.3764	0.3713	0.3664	0.3585	0.3662	0.3520
0.0916	0.0867	0.0839	0.0819	0.0957	0.0978	0.0969
0.3099	0.3029	0.3011	0.3005	0.3031	0.3121	0.3131
0.0229	0.0228	0.0232	0.0218	0.0159	0.0165	0.0163
0.0188	0.0180	0.0160	0.0151	0.0159	0.0156	0.0147
7.4196	7.1988	7.0722	7.0002	6.8907	7.0496	6.9370
7.5710	7.3294	7.2000	7.1244	7.0112	7.1673	7.0500

# Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands) December 31, 2023 (Unaudited)

		Tax Levy Year 2023		Tax Levy Year 2014				
				Percentage of Total District	_			Percentage of Total District
		Taxable		Taxable	,	Taxable		Taxable
		Assessed		Assessed		Assessed		Assessed
Taxpayer		Value	Rank	Value		Value	Rank	Value
	Φ.	210.662		0.450/	Φ.			0.1007
Prologis	\$	218,692	1	0.45%	\$	57,240	3	0.18%
Oakbrook Shopping Center		111,998	2	0.23%		94,022	2	0.29%
AMB Property		105,635	3	0.22%				
FPA6 LLC		88,960	4	0.18%				
TGM LLC		86,180	5	0.18%				
5 Radnor Corporate Center		71,860	6	0.15%				
Bridge Development Partners		59,768	7	0.12%				
MLRP LLC		56,537	8	0.12%				
RREEF America LLC		56,397	9	0.12%				
JVM LLC		53,667	10	0.11%				
Hamilton Partners						142,386	1	0.44%
Wells Real Estate Funds						54,322	4	0.17%
Arden Realty, Inc						52,669	5	0.16%
Friedkin Realty Group						52,436	6	0.16%
UBS Realty Investors LLC						48,399	7	0.15%
Navistar						38,360	8	0.12%
Yorktown Center						32,906	9	0.10%
NS-MPG Inc (Alcatel-Lucent)						32,914	10	0.10%
		909,694		1.88%	_	605,654		1.87%

Data Source: Office of County Clerk

Property Tax Levies and Collections - Last Ten Fiscal Years December 31, 2023 (Unaudited)

	Taxes Levied		Collected was				Total Collections to Date		
Fiscal	for the			Percentage	Subsequent			Percentage	
Year	Fiscal Year		Amount	of Levy	Years		Amount	of Levy	
2014	\$ 54,335,152	2 \$	54,099,737	99.57%	N/A	\$	54,099,737	99.57%	
2015	54,965,232	2	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	3	49,832,351	99.76%	N/A		49,832,351	99.76%	
2019	51,067,627	7	50,929,683	99.73%	N/A		50,929,683	99.73%	
2020	51,493,417	7	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%	
2022	51,856,411		51,764,941	99.82%	N/A		51,764,941	99.82%	
2023	51,712,229	)	51,610,465	99.80%	N/A		51,610,465	99.80%	

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

# Ratios of Outstanding Debt by Type - Last Ten Fiscal Years December 31, 2023 (Unaudited)

Fiscal Year	Governmental Activities General Obligation Bonds	Total Primary Government
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
2022	86,520,878	86,520,878
2023	63,512,008	63,512,008

Note: Details of the Forest Preserve District of DuPage County's outstanding debt can be found in the notes to the financial statements.

N/A - Not Available

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

To	tal Equalized					
	Assessed			Percentage		
V	alue (EAV)	Percentage	Personal	of Personal		Per
(ir	n Thousands)	of EAV	Income	Income	Population	Capita
\$	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%	72,597,355	120.59%	924,885	94.66
	43,052,174	0.16%	79,076,011	85.75%	926,448	73.19
	44,058,123	0.20%	81,580,778	106.06%	926,448	93.39
	45,763,035	0.14%	N/A	N/A	921,213	68.94

# Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years December 31, 2023 (Unaudited)

Fiscal Year	Total General Obligation Bonds	ess: Amounts Available in Debt Service Funds	Net General Bonded Debt Outstanding	Percentage of Equalized Assessed Value (1)	Per Capita (2)
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%	63.78
2022	86,520,878	9,913,728	76,607,150	0.17%	83.19
2023	63,512,008	1,037,421	62,474,587	0.14%	67.82

Note: Details of the Forest Preserve District of DuPage County's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

<sup>(2)</sup> See the Schedule of Demographic and Economic Statistics for population data.

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

## Schedule of Direct and Overlapping Governmental Activities Debt December 31, 2023 (Unaudited)

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 63,512,008	100.00%	\$ 63,512,008
DuPage County Cities and Villages Parks	103,309,506 10,474,142,235 (1) 1,455,415,099 (1)		103,309,506 709,099,429 238,833,618
Fire Protection Libraries Special Service Districts	27,990,000 44,500,000	100.00% 38.36% 96.73%	27,990,000 17,070,200
Special Service Districts Grade Schools High Schools	15,048,000 353,056,000 403,925,000	98.34% 97.13%	14,555,930 347,195,270 392,332,353
Unit Schools Community Colleges	 416,770,158 258,960,000 (1)	75.24% 45.59%	313,577,867 118,059,864
Total Overlapping Debt	 13,553,115,998		2,282,024,037
Total Direct and Overlapping Debt	13,616,628,006		2,345,536,045

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

## Schedule of Legal Debt Margin - Last Ten Fiscal Years December 31, 2023 (Unaudited)

	2014	2015	2016	2017
Legal Debt Limit	\$ 754,199,448	747,605,170	779,706,826	832,124,126
Total Net Debt Applicable to Limit	210,548,895	191,729,636	175,824,600	148,669,500
Legal Debt Margin	 543,650,553	555,875,534	603,882,226	683,454,626
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	27.92%	25.65%	22.55%	17.87%

Data Source: Audited Financial Statements

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

2018*	2019	2020	2021	2022	2023
879,703,477	919,057,446	953,581,802	990,200,013	1,013,336,827	1,052,549,802
111,227,569	95,140,000	81,645,000	63,310,000	76,365,000	55,545,000
768,475,908	823,917,446	871,936,802	926,890,013	936,971,827	997,004,802
12.64%	10.35%	8.56%	6.39%	7.54%	5.28%

Legal Debt Margin Calculation for Fiscal Year 2023						
Assessed Value	\$ 45,763,034,861					
Bonded Debt Limit - 2.30% of Assessed Value	1,052,549,802					
Amount of Debt Applicable to Limit	55,545,000					
Legal Debt Margin	997,004,802					

## **Debt Service Extension Base December 31, 2023 (Unaudited)**

Levy Year	Existing Debt Service (1)	Transfer Required from Other Funds	Debt Service Extension Base (2)	New Limited Tax Debt Service	Available Debt Service Extension Base
2023	19,223,760	402,767	21,258,154	19,223,760	2,034,394
2024	5,117,174	_	21,258,154	5,117,174	16,140,980
2025	5,166,625	_	21,258,154	5,166,625	16,091,529
2026	5,170,250	_	21,258,154	5,170,250	16,087,904
2027	5,168,500	_	21,258,154	5,168,500	16,089,654
2028	5,170,875	_	21,258,154	5,170,875	16,087,279
2029	5,166,875	_	21,258,154	5,166,875	16,091,279
2030	5,166,000	_	21,258,154	5,166,000	16,092,154
2031		<u> </u>	21,980,931	_	21,980,931
Totals	55,350,059	402,767			

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

Data Source: District Records

<sup>(1)</sup> Includes the District's outstanding Series 2012, Series 2015 and Series 2015A.

<sup>(2)</sup> Current debt service extension base (DSEB) of \$21,258,154 in levy year 2023. DSEB increase estimated at 3.4% or \$21,980,931 for Tax Levy Year 2024 and no growth estimate in future fiscal years. DSEB increases by the lesser of 5% or CPI annually.

## Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2023 (Unaudited)

Fiscal Year	(1) Population*	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
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	72,597,355	79,127	145,738	4.5%
2021	926,448	79,076,011	85,498	145,318	4.5%
2022	920,901	81,580,778	88,588	143,128	3.6%
2023	921,213	N/A	N/A	155,124	3.4%

N/A - Not Available

#### 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

<sup>\*</sup>Estimated

## Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2023 (Unaudited)

		2023			2014	
			Percentage			Percentage
			of Total			of Total
			District			District
Employer	Employees	Rank	Employment	Employees	Rank	Employment
Edward/Elmhurst Hospital	24,948	1	4.81%	7,000	1	1.37%
Continental Leasing Management, Inc	5,000	2	0.96%	,,,,,,		
Swiss Steel USA Inc	4,973	3	0.96%			
Advocate Health Care	4,000	4	0.77%	2,464	7	0.48%
Samuel Holdings, Inc	3,579	5	0.69%	•		
Alexian Brothers Health Co	3,462	6	0.67%			
Footprint Acquisition LLC	3,200	7	0.62%			
Knowles Corp	3,070	8	0.59%			
DuPage Medical Group	2,718	9	0.52%	2,786	6	0.55%
Cosatech Inc	2,479	10	0.48%			
Navistar International Corp				4,816	2	0.94%
Argonne National Labs				3,398	3	0.67%
College of DuPage				3,000	4	0.59%
DuPage County				2,890	5	0.57%
Molex Inc.				2,395	8	0.47%
BP America, Inc.				2,378	9	0.47%
The Pampered Chef				1,710	10	0.33%
	57,429		11.07%	32,837		6.44%

The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis.

Data Sources: Nielsen Claritas Business-Facts ® Equifax

# Full-Time Equivalent District Employees by Function/Program - Last Ten Fiscal Years December 31, 2023 (Unaudited)

Function/Program	2014	2015	2016	2017
General Government	7.0	12.5	0.5	5.5
Core Management	7.0	13.5	9.5	5.5
Finance	13.0	9.0	10.0	11.0
Human Resources (2)	10.0	6.5	6.5	6.0
Fundraising and Development	2.0	1.0	1.0	1.0
Administrative Services	3.0	2.5	2.5	2.5
Communications and Marketing	7.5	6.5	7.0	7.0
Volunteer Services (2)	_	3.0	2.5	2.5
Information Technology	9.0	7.0	8.0	6.0
Total General Governmental	51.5	49.0	47.0	41.5
Conservation and Recreation				
Natural Resources	26.0	32.5	32.5	32.5
Grounds Management	43.5	43.5	43.5	43.5
Community Services & Education Admin.	5.5	5.0	5.0	2.0
Land Preservation	5.5	3.5	3.5	3.5
Visitor Services & Experiences (1)		3.5	4.0	5.5
Site Operations (1)	40.0	31.0	31.0	31.0
Danada Equestrian Center	7.5	7.0	7.0	7.0
Facilities Management	32.0	27.5	30.0	30.0
Fleet Management	14.0	14.0	14.0	14.0
Public Safety and Services	—	—		
Kline Creek Farm	7.5	8.0	8.0	8.0
Fullersburg Nature Center	6.5	7.5	6.0	5.0
Mayslake	5.0	6.0	5.0	7.0
St. James Farm	4.0	4.5	4.5	4.5
Willowbrook Wildlife Center	11.5	11.0	11.5	11.5
Golf Business Enterprises	15.0	11.0	12.0	13.0
Resource Management & Development		—		4.0
Planning	15.0	11.0	11.0	8.0
Total Conservation and Recreation	238.5	226.5	228.5	230.0
				250.0
Public Safety				
Law Enforcement	30.5	28.5	26.5	27.5
Public Works				
Environmental Services	6.0	5.0	4.0	3.0
Totals	326.5	309.0	306.0	302.0
1 OWID	320.3	207.0	200.0	302.0

Data Source: District Records

Forest Preserve District of DuPage County budget documents:

<sup>(1)</sup> Visitor Services was separated from Site Operations during FY 2015.

<sup>(2)</sup> Volunteer Services was separated from Human Resources during FY 2015.

2018	2019	2020	2021	2022	2023
5.5	5.5	5.5	5.0	8.0	6.0
10.0	10.0	10.0	8.0	8.0	8.0
6.0	6.0	6.0	5.0	5.0	6.5
1.0	_		_	_	3.0
3.5	3.5	3.5	3.0	3.0	2.0
8.0	9.0	9.0	8.0	7.0	5.0
2.5	2.5	2.5	2.0	2.0	2.0
6.0	6.0	6.0	6.0	6.0	7.0
42.5	42.5	42.5	37.0	39.0	39.5
32.5	32.5	32.5	32.0	32.0	31.5
43.5	43.5	44.5	45.0	44.0	44.0
2.0	2.0	2.0	2.0	2.0	3.0
3.5	2.5	2.5	2.0	3.0	2.5
5.0	5.0	5.0	10.0	10.0	8.0
30.0	30.0	30.0	27.0	27.0	26.0
7.0	7.0	7.0	4.0	4.0	4.0
30.0	30.0	30.0	30.0	29.0	30.0
	_		_	1.0	2.0
14.5	13.0	13.0	13.0	13.0	13.0
8.5	8.5	8.5	6.0	6.0	6.5
7.5	7.5	7.5	2.0	3.0	4.0
5.5	5.5	5.5	3.0	2.0	3.5
4.5	4.5	4.5	4.0	4.0	5.0
11.5	12.5	13.5	13.0	13.0	16.0
13.0	13.0	13.0	12.0	15.0	19.0
2.0	2.0	2.0	2.0	2.0	3.0
8.0	7.0	7.0	6.0	7.0	6.0
228.5	226.0	228.0	213.0	217.0	227.0
27.5	27.5	27.5	27.0	28.0	28.0
3.0	5.0	5.0	5.0	5.0	6.0
301.5	301.0	303.0	282.0	289.0	300.5

# **Operating Indicators by Function/Program - Last Ten Fiscal Years December 31, 2023 (Unaudited)**

		-01-7	
Function/Program	2014	2015	2016
General Government			
Number of Volunteer Hours	72,009	64,224	64,606
Number of Full-time Volunteers	922	868	884
Education Center - Program and Event Participants			
Kline Creek Farms	23,220	24,443	26,701
Fullersburg Woods	24,449	21,768	14,990
Danada	16,864	13,413	15,800
Willowbrook Wildlife Center	12,383	11,124	11,868
Mayslake Peabody Estate	34,168	39,489	33,077
Site Operations Programs	5,988	6,126	4,080
Maintenance and Development			
Prescribed Burn Acres	805	2,111	1,259
Lbs. Seed Collection	1,021	1,087	727
Fish Stocked	85,752	31,017	36,000
Trail Miles	158	160	150
Grounds Maint Work Orders Completed	404	328	245
Trees Planted During Fall Tree Program	1,333	1,110	1,200
Structure Maintenance - Work Orders Completed	3,239	3,114	3,400
Visitor Services Permits Issues	12,786	13,531	13,238
Public Safety			
Arrests	167	575	722
Citations	536	669	596
Warnings	2,913	3,448	3,029
Golf Courses			
Daily Golf Rounds	88,022	78,806	53,736
Rounds of Cart Rentals	57,102	50,687	34,057
Resident Cards Sold	1,661	1,311	1,175

N/A - Not Applicable

Data Source: Various Forest Preserve Departments

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

<sup>\*\*</sup>COVID-19 affected the FY2020 operating indicators as noted above.

2017	2018*	2019	2020**	2021	2022	2023
59,449	88,510	60,500	26,307	54,722	61,339	59,852
870	940	799	567	743	830	742
25,706	36,989	8,778	837	3,055	10,500	11,886
15,262	45,304	10,192	1,541	2,294	5,607	3,808
13,550	10,870	4,746	143	906	14,822	12,873
13,190	11,881	3,928	1,147	2,036	2,019	1,615
36,004	53,078	22,581	815	1,095	385	2,893
7,312	8,200	3,007	151	1,315	5,318	5,164
,	,	,		,	,	,
1,237	2,481	1,675	1,932	1,700	1,499	1,438
1,169	2,363	1,233	1,305	1,800	293	1,141
60,209	158,345	31,509	68,421	175,960	321,186	155,317
150	158	161	161	175	180	180
341	281	128	152	115	164	118
837	1,056	1,425	858	900	1,050	975
3,141	3,867	2,419	2,913	2,875	3,215	2,931
14,111	20,560	12,138	16,275	19,427	16,943	16,732
279	221	28	6	6	16	18
916	1,070	522	1,278	457	650	1,015
2,989	4,099	1,425	2,462	2,520	1,826	544
49,405	107,690	71,367	85,369	94,845	95,178	100,278
33,060	70,306	38,504	52,489	64,511	63,405	68,811
1,083	1,324	1,352	, <u> </u>		, <u>—</u>	<i></i>
•	*	-				

# Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2023 (Unaudited)

Function/Program	2014	2015	2016
General Government			
Total Acres	25,133	25,147	25,210
Buildings	265	267	266
Other Structures/Amenities (1)	2,885	2,896	2,875
Number of Computers Supported	418	450	377
Golf Courses			
Number of Golf Courses	3	3	3

<sup>(1) -</sup> Includes Benches, bike racks, bridges, fences, gates, latrines, shelters and wells.

N/A - Not Available

Data Source: District Records.

<sup>\*</sup> For the Eighteen Months Ended December 31, 2018

2017	2018*	2019	2020	2021	2022	2023
25,218	25,243	25,251	25,262	25,274	25,274	25,279
256	240	242	236	229	214	211
N/A						
357	356	361	363	369	374	373
3	3	3	3	3	3	3

# APPENDIX I: 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, shard 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 wither 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 quasibusiness 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 an 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	GIS - Geographic Information Systems			
APWA - American Public Works Association	GO - General Obligation			
	GPS - Global Positioning Satellite			
CAFR - Comprehensive Annual Financial Report	ICECF - Illinois Clean Energy Community Foundation			
CALEA - Commission on Accreditation for Law Enforcement Agencies	IDNR - Illinois Department Natural Resources			
CIP - Capital Improvement Plan	IDOT - Illinois Department of Transportation			
COVID-19 - 2019 Novel Coronavirus	IEPA - Illinois Environmental Protection			
C&D - Construction & Development	IGA - Intergovernmental Agreement			
EAV - Equalized Assessed Valuation	ILCS - Illinois Compiled Statutes			
ERF - Environmental Responsibility Fund	IT - Information Technology			
FFCRA - Families First Coronavirus Response	IMRF - Illinois Municipal Retirement Fund			
Act	ISTHA - Illinois State Toll Highway Authority			
FOIA - Freedom of Information Act (5 ILCS 140/1)	OMA - Open Meetings Act (5 ILCS 120/1)			
<b>FPDDC</b> - Forest Preserve District of DuPage County	ORD - Ordinance			
FICA - Federal Insurance Contributions Act	<b>OSLAD</b> - Open Space Land Acquisition and Development			
FTE - Full Time Equivalent	<b>MERIT</b> - Metropolitan Emergency Response and Investigation Team			
FY - Fiscal Year	PO - Purchase Order			
<b>GAAP</b> - Generally Accepted Accounting Principles	PPE - Personal Protective Equipment			
<b>GASB</b> - Governmental Accounting Standards Board	PTELL - Property Tax Extension Limitation Law			
<b>GFOA</b> - Government Finance Officers Association	PY - Prior Year			
	RFP - Request for Proposal			
GIMS - Green Infrastructure Model & Strategy	DEO Paguage for Quata			

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