



Forest Preserve District of DuPage County

DuPage County, Illinois

FISCAL YEAR 2024 BUDGET

dupageforest.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Forest Preserve District of DuPage County
Illinois**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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Forest Preserve District of DuPage County

3S580 Naperville Rd
Wheaton, IL 60189

December 5, 2023

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 2024 Annual Budget. The budget is the fiscal plan for District operations, capital investment, and infrastructure improvements for the 2024 fiscal year. This document is an annual culmination of diligent and hard work completed by District staff. 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 2023, the District successfully accomplished the goal of returning to pre-covid operations and staffing. Programs, services, events, and activities returned throughout DuPage County, along with associated operating budget impacts. As previously shared, while residents and patrons turned to nature during the pandemic, the demand on and usage of the District's resources still continues into 2024. This should be expected to be the new normal. The proposed 2024 Budget balances these demands against available resources.

The 2024 Budget continues to build on the District's strength as a leader in the environmental and conservation field. The Budget also prioritize 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 evaluates 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.

Operational short- and long-term goals are evaluated annually as part of the fiscal planning process to ensure the proper allocation of resources within the District. Performance indicators are utilized and measured to provide feedback and information to the Board, administration, and the public.

The proposed 2024 Budget includes increases in wages, benefits, and goods and services. In 2023, the District completed a comprehensive compensation study for its unrepresented employees. The approved compensation plan will be fully implemented in 2024, which will ensure the District remains a competitive employer. The District has introduced a third health care benefit plan for the 2024 fiscal year. The plan offers excellent care that reduces the outlay for both employees and the District. Ingrained inflationary conditions continue to impact the District adversely, eroding its purchasing power. Efforts will continue throughout the year to address rising operational costs and delays in available goods and services.

Master plan projects, capital investment, infrastructure improvements, and strategic initiatives of the FPDDC continues to be a top priority in the FY 2024 budget. These expenditures represent \$51.7 million or 38.0 percent of the total budget. The completion of construction of the new Willowbrook Wildlife Center is a driving factor in 2024. The state-of-the-art facility, expected to open in 2025, will propel the District and the Region as the leader in wildlife

conservation, rehabilitation, and education for generations to come. The Danada House and Atrium will be closed to the public during 2024 to allow commencement of construction. The District, in partnership with the “Friends of Danda” 501c3 have collaborated for exterior and interior renovations at the preserve. This project should be completed within one year, with a reopening slated for 2025. Other projects earmarked for planning and development include construction of four new family restrooms, planning the Maple Meadows Golf Club renovation, landfill improvements, and design engineering of the District’s Natural Resources & Grounds Campus.

The proposed 2024 budget continues to promote 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 2024 fiscal plan and serve the Forest Preserve District of DuPage County.

Respectfully Submitted,



Karie Friling
Executive Director

ORGANIZATION OVERVIEW





Mission

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY ELECTED OFFICIALS



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Vision

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY LEADERSHIP TEAM



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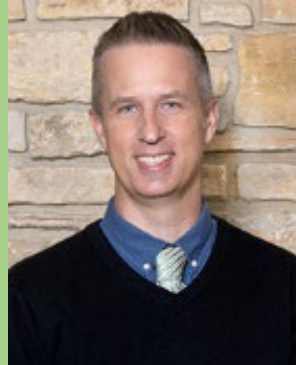


Scott Eisenmenger
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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY LEADERSHIP TEAM



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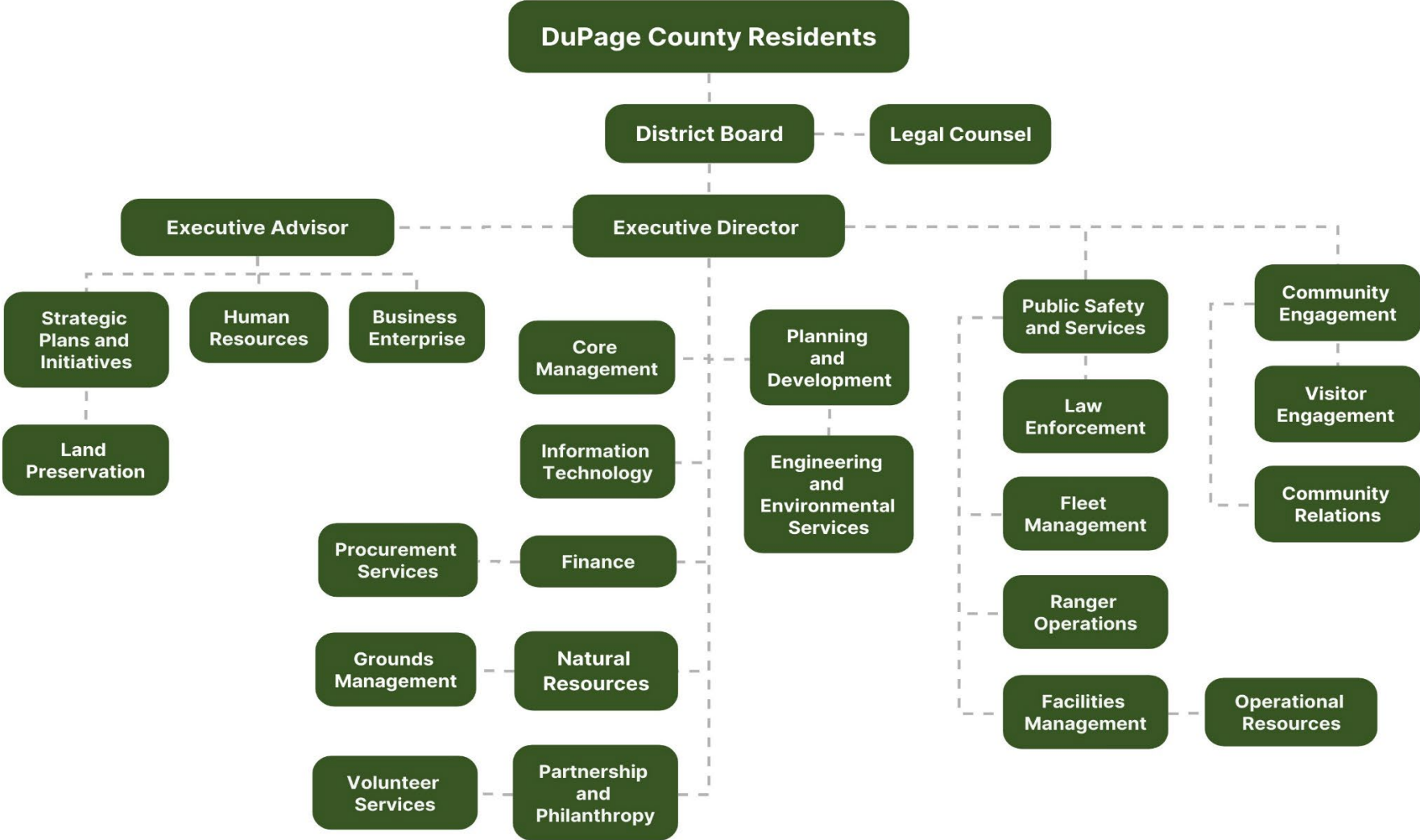


Purpose

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

ORGANIZATIONAL CHART

Forest Preserve District of DuPage County



DISTRICT PROFILE

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

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

The boundaries of the Forest Preserve District of DuPage County is home for approximately 920,901 residents (estimated) 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 (\$100,292) in DuPage County exceeds Illinois average by 38.2 percent and the national average by 41.7 percent, per the 2021 census data. 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

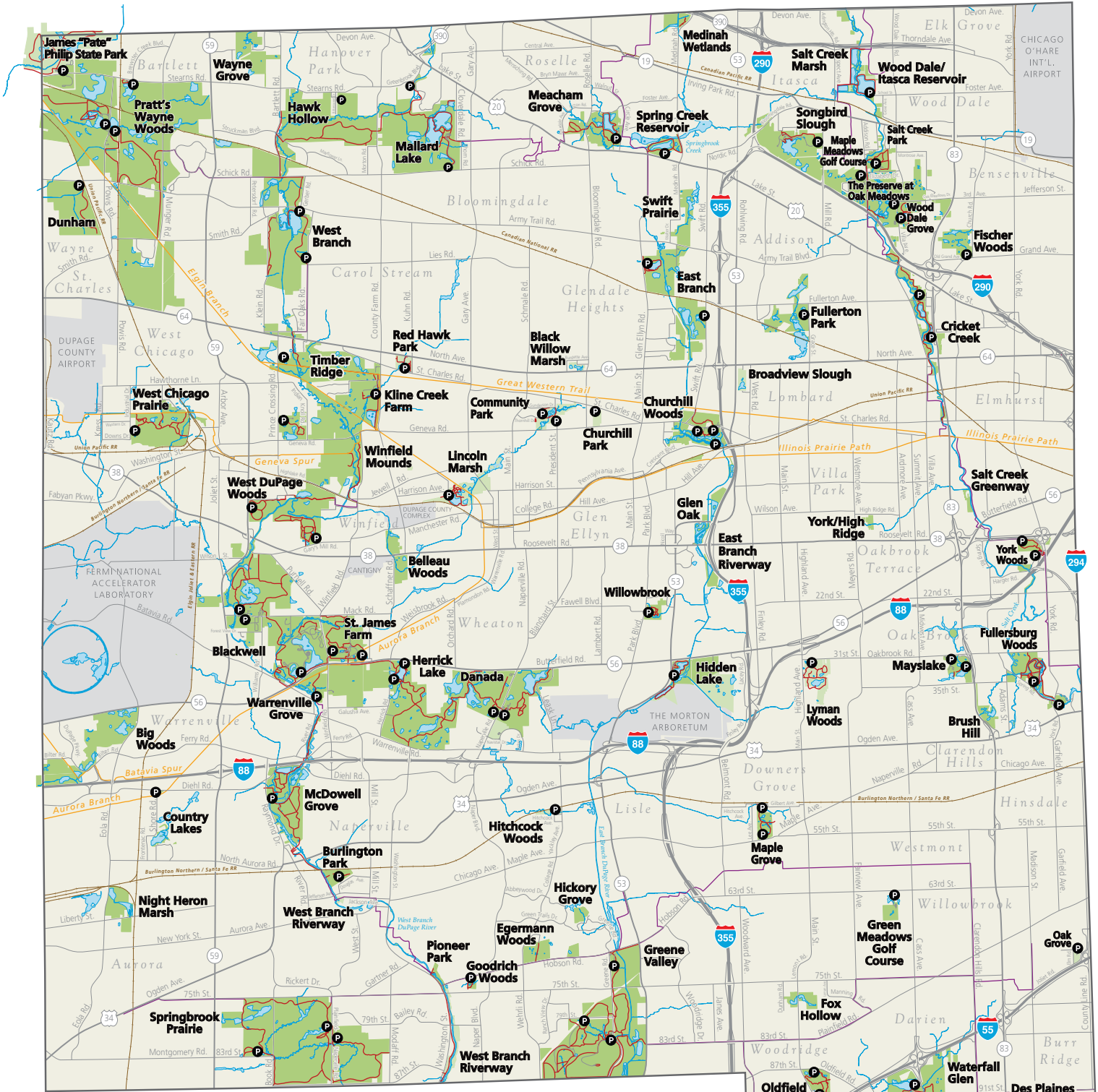
on a series of surveys, research questions, and stakeholder interviews. This allowed the District to develop a vision, mission, principles and organizational goals, strategic priorities, and action steps to achieve them.

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 special-interest groups and conducted surveys. In all, the District gathered input from more than 6,500 people. It looked at national, state and regional trends. From this extensive research the Forest Preserve District identified key priorities to guide it over the next five years: protect and restore natural resources; provide and improve nature experiences and outdoor recreation; maintain and improve trails; and invest in existing mission-aligned facilities.



Based on these priorities the Forest Preserve District formulated a list of certified projects and other initiatives to fulfill its goals and objectives and continue to support its mission. Today, with an estimated county population of 920,000 and nearly 26,000 acres of forest preserve prairies, woodlands and wetlands – 12 percent of the county as a whole – the Forest Preserve District has surpassed those expectations. In addition to being the county's largest landholder, the District also maintains 60 forest preserves, 166 miles of trails, 30 lakes, 8 ponds, 47.7 miles of rivers and streams, six education centers, three golf preserves, and hundreds of recreational programs.

Forest Preserve District of DuPage County



- Forest Preserve Property
- Jointly Owned, Leased, or Operated Forest Preserve Property
- Lake, Pond, Waterway, or Wetland
- Entrance/Parking
- Forest Preserve Trail
- Multiagency Trail
- County Trail



Scan for Interactive Trail 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



2024 Budget Message

The Forest Preserve District of DuPage County (FPDDC) is excited to deliver the Fiscal Year 2024 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 processes. 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, on-line 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.

Inflation is a challenge across all sections, divisions, and departments of the District. Utilities, commodities, services, fuels, and other expenditure increases impact the entire budget adversely. Staff made strategic reductions throughout the fiscal year to absorb other increases when deferrals were not an option. Initial 2024 budget preparation required District staff to evaluate service levels and impacts of cost increases.

The District Board and staff successfully allocated resources to maintain current service levels and expand programming Districtwide. This is even more impressive when considering the Board of Commissioners passed a flat tax levy extension for the fourth consecutive year to DuPage County property owners. Each section of the budget details the resources utilized through informational graphics, charts, tables, and narratives detailing the purpose, goals, and operations of the District.

District Priorities

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

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

The master plan was developed to be a five-year plan that would accomplish 32 certified master plan projects that were identified and prioritized in many meetings and forums that members of the public, volunteers, staff, commissioners, and special interest groups participated in to shape the future of the FPDDC. 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 that funding has been allocated.

Budget Summary

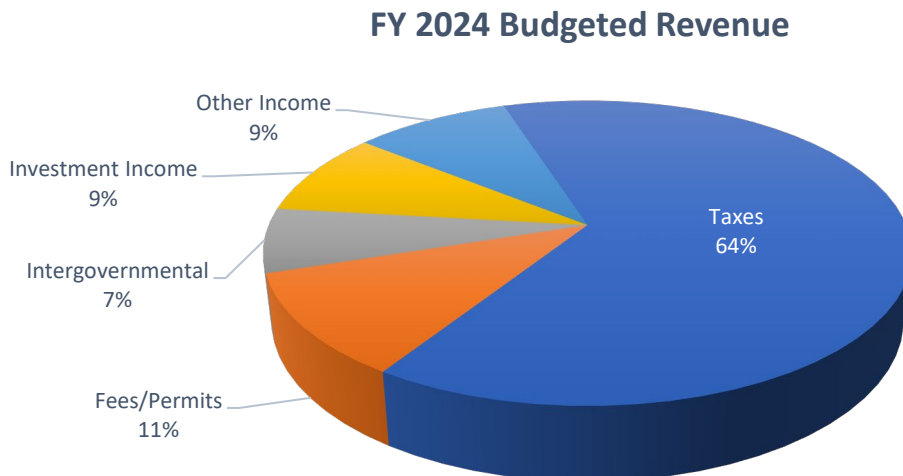
The District utilizes forward looking financial projection models to anticipate operating, capital, infrastructure, and management needs. The District produces an annual financial forecast (included herein as Appendix E) which serves as the base line for strategically budgeting operations and other financial needs. The District's fund balances and reserves are a critical piece of managing the budget process and provide stability to all funding sources and serves as the foundation for capital and infrastructure outlays. The District Board has practiced responsible property tax management by minimizing impacts to DuPage County residents' property tax increases by supplementing the budget annually from other funding sources on hand. This allows the District Board and staff to strategically layer in debt service issues and utilize fund balances to complete 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 the Maple Grove Bridge replacement. In Fiscal Year 2024 patrons will also see restoration and trail improvements Districtwide. These projects and many more are detailed in the Capital Improvement Funds section.

In the spirit of transparency, the budget includes certain funds, departments, and/or divisions that have no budgeted outlay in FY 2024 for historical purposes, each are noted in their respective section or subsection. All funds included in the FY 2024 budget are appropriated, per ordinance 23-305, under the District's annual appropriation ordinance. Further detail of fund structure and relationship is presented in this section and provides a summary of the appropriated funds for the FY 2024 Budget.

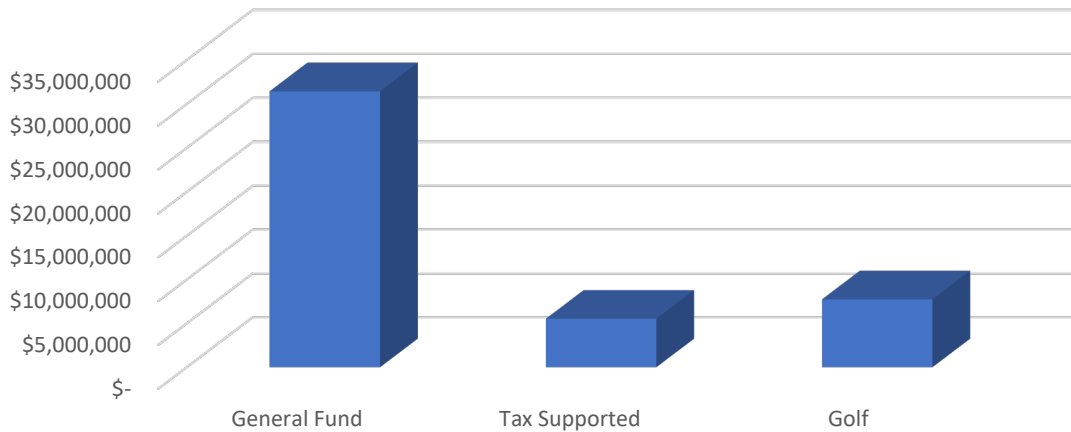
Revenues

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 accounts for two thirds of all revenue budgeted in the FY 2024 budget excluding transfers. The District cannot raise as much funding as needed through the property tax levy. The District must comply with the Property Tax Extension Limit Law (PTELL). This law puts provisions in place that limit how much certain levy items may increase in a certain year and imposes caps on levy lines that cannot be exceeded. This is enforced by the County in which the government entity resides. The District is also limited in what and how it can charge user fees and other operational income can be handled per the Downstate Forest Preserve District Act. Below is a breakdown of District revenues by category.



About one-third 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 the most significant revenue in this category. Revenue generated in the operating funds totals \$44.7 mil for FY 2024.

FY 2024 Operating Revenue



Tax supported funds rely heavily on the collection of property taxes, 95.1 percent of budgeted revenue in those funds. Golf income is driven by fees which account for 99.4 percent of revenue. Golf’s major revenue drivers 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 2024 spending plan is \$135.8 mil, excluding transfers and contingency funds. The budget increased \$6.4 mil from FY 2023. 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 2024 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 one-third of its resources to operations and two-thirds for current or previous capital and infrastructure improvements.

The expenditures budgeted for fiscal year 2024 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 24 Budget	% of FY 24 Budget
General Fund	\$36,846,159	27.04%
Liability Fund	1,529,017	1.12%
FICA & IMRF Funds	3,893,136	2.86%
Audit Fund	69,000	0.05%
Zoological Fund	2,100,231	1.54%
Environmental Funds	6,572,277	4.82%
Golf Funds	8,038,161	5.90%
WARP Fund	920,782	0.68%
C&D Funds	24,122,711	17.70%
Debt Service Funds	27,582,504	20.24%
Capital Improvement Fund	3,857,790	2.83%
Building Renewal Fund	2,159,500	1.58%
Willowbrook Wildlife Facility	18,581,579	13.64%

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 study examined the District's total compensation package, including benefits, wages, and market conditions. The Board and Executive team implemented the compensation plan March of 2023. The FY 2024 budget allocated dollars for step movement in each Department's budget and set aside an additional \$382,000 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 resulting in an increase totaling 23 percent. The increase is higher than historical averages because the District budgeted the full cost of each insurance plan for employees, a 10 percent increase year over year. The District eliminated a \$300,000 offset budgeted in FY 2023 due to the hiring issues incurred, a 1 percent increase year over year, and the escalation of insurance costs and new positions which lead to an increase of 12 percent.

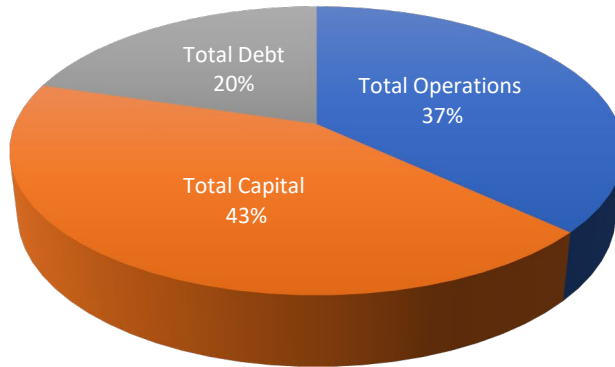
Eligible District employees participate in the Illinois Municipal Retirement Fund (IMRF) and Social Security (FICA). The District has two separate funds that track the activity of these two pension obligations. Certain activities, like the Enterprise Fund (Golf) have these items budgeted in that fund. The District is required to fund both pension obligations as set forth by the US Department of Treasury and Illinois state statute. The FY 2024 budget decreased 19.7 percent for pension obligations due to favorable funding rate from IMRF and the reduction in Districtwide salary movement from the prior fiscal year implementation of the compensation study.

Supplies and Services

As detailed above, the District like many other entities, are managing record-breaking inflationary impacts. The FY 2024 budget reflects the continued impacts of ingrained inflation on goods and services, increasing another 8.5 percent. 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 9 percent, which is about 21 percent over two fiscal years. The services budgets also continued to increase, another 8 percent, bringing the two-year total to 14 percent. That is an additional \$6.7 million dollars that will be spent in FY 2024 by the District than in FY

2022 actual expenditures to maintain the same programming, preserve amenities, and services. The District’s actual revenue, from 2022 actual compared to 2024 budget has no growth. 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 2024 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.

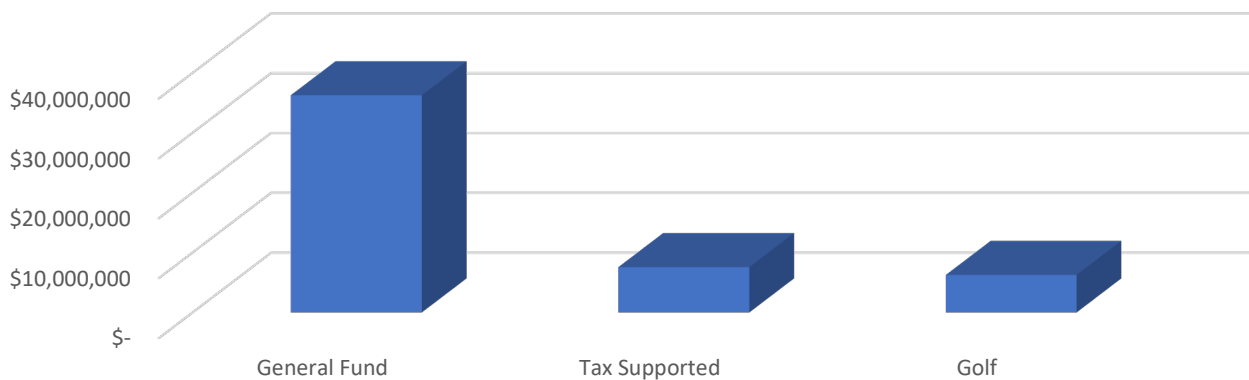
FY 2024 Expenditures



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 2024 Operating Expenditures



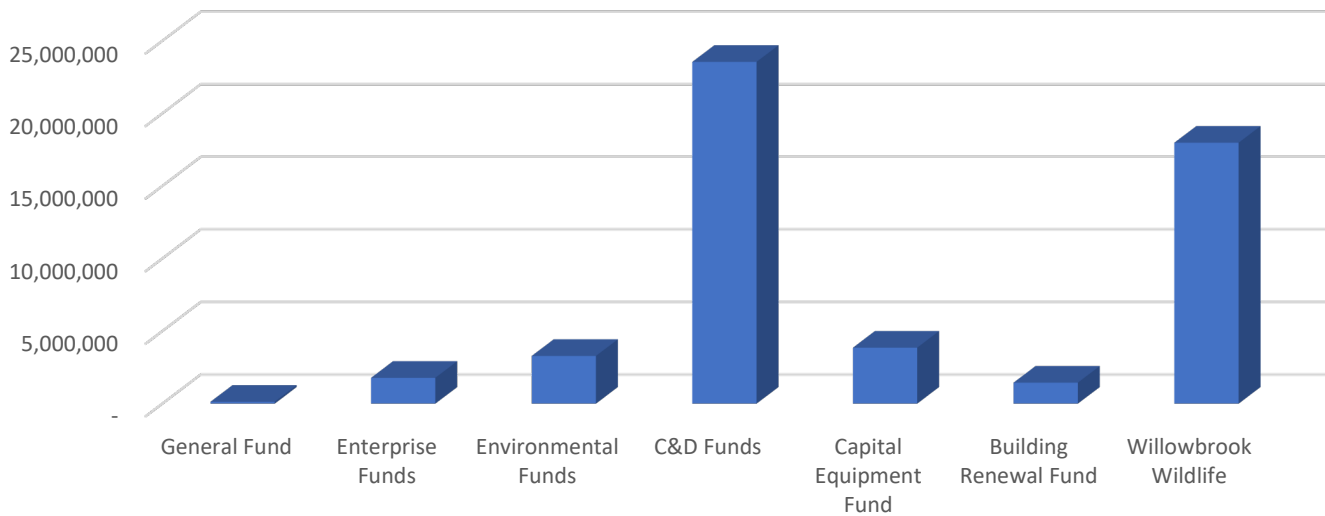
Other Tax Supported Funds include pension funds (IMRF and FICA), Liability fund, Audit fund, and Zoological Fund, which supports the Willowbrook Wildlife Center and its activities.

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.

Fiscal year 2023 saw the District manage continued impacts of inflation and catch up on projects deferred supply chain shortages and lack of competitive bids. The District continued to weigh costs and benefits before moving forward on projects that came 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 or good. A significant amount of, one-time, capital outlays were deferred for a second consecutive fiscal year, especially vehicle replacements as the District simply could not purchase due to inventory shortages. Many of these projects were carried forward, along with the funding sources, in the FY 2024 budget process. The Capital Improvement Plan (CIP), section 12, of the budget addresses this in more detail.

FY 2024 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 Willowbrook Wildlife Project 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 December 2024.

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 three fiscal years which has saved the taxpayers of DuPage County over \$5.2 mil. The abatement pays portions of the debt service with funds on hand instead of extending the amount to the taxpayers of DuPage County through the property tax extension process.

Debt Service Levy	Debt Svc Obligations	Abatement	Total Debt Svc Extension
2020	\$22,239,025	\$ -	\$22,239,025
2021	\$22,549,250	\$716,225	\$21,833,025
2022	\$24,447,961	\$4,084,292	\$20,363,669
2023	\$19,223,760	\$402,767	\$18,820,993

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 2022). This is the highest rating achievable by any organization, public or private, for creditworthiness.

The District has four open debt issues: Series 2015, 2015A, 2022, and 2022A in fiscal year 2024. The 2015 issuance will be retired with the debt service payments due on January 1, 2024, and the 2015A will be retired with the final interest and principal payments scheduled for November 1, 2024. The 2022A issuance, formerly the 2012 issuance that was refinanced in 2022, will be retired in fiscal year 2025. The 2022 bonds will be on the rolls until 2031. 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.

Acknowledgements

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 2024 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 Directors, and Finance Department Team, without your dedication this would not be possible.

Thank you,



Andrew Brown
 Director of Finance

Basis of Budgeting

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

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

The District uses two fund types: Governmental & Proprietary

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

Governmental funds are further subdivided as follows:

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

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

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

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

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

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

Annual Budget vs. Financial Statements

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

Budget Process

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

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

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

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

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

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

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

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

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

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

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

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

FY 2024 Budget Calendar

Date	Milestone	Action
Friday, June 2, 2023	FY 2024 Budget Formatting and Instructions	Finance distributes instructions and meets with senior staff
Week of 6/19-23, 2023	Department Summaries, Goals and Performance Measures	Provide and review with Finance department
Friday, June 30, 2023	FY 2024 Budget Initialized	Finance opens budget portal
Friday, July 7, 2023	Fee and Fine Recommendations	Recommendations due to Finance
Friday, July 14, 2023	FY 2024 Contract Renewals and RFP/Bid Calendar	Provide contract renewals to Finance
Friday, July 21, 2023	FY 2024 Capital Improvement Plan and 5 year plan	Capital requests due to Finance
Tuesday, July 25, 2023	FY 2023 Six Month Financial Review	Staff provides financial update
Friday, August 4, 2023	Wage and Benefit Discussion	Finance reviews with EDO and HR
Friday, August 4, 2023	Capital Expenditure Discussion	Finance reviews with EDO
Friday, August 11, 2023	Revenue Estimates	Finance provides analysis
Friday, August 18, 2023	Salary and Benefits Entered	Finance provides to departments
Friday, August 18, 2023	Preliminary FY 2024 Budget and Est Actual FY 2023	Data entered by department staff
Week of August 21 - 25, 2023	Budget Review and Discussion	Department directors discuss budget with Finance and EDO
Tuesday, September 5, 2023	Budget Guidelines Communication	Memo From Board President
Friday, September 8, 2023	Final Draft Budget Entries	Departments make changes in budget portal
Monday, September 18, 2023	Detail Draft Budget Distributed to District Board	Draft budget in line item format distributed to Board
Week of October 9-13, 2023	Draft Budget Review Meetings	Finance conducts budget meetings
Tuesday, October 24, 2023	Proposed Tax Levy	Finance informational - proposed tax levy
Friday, November 3, 2023	Draft Budget Distributed to District Board	Draft budget distributed by Finance department
Friday, November 3, 2023	Notice of Public Hearing - Appropriation Ord.	Published in Daily Herald
Friday, November 3, 2023	Appropriation Ord. Public Inspection	Appropriation on file with DuPage County Clerks Office for Public Inspection
Tuesday, November 7, 2023	Truth in Taxation	Board action
Tuesday, November 7, 2023	Adoption of Tax Levy	Tax levy to be adopted between first Monday in October and December
Tuesday, November 7, 2023	Draft Budget Available to Public	Finance informational - budget available for public inspection
Tuesday, November 28, 2023	Budget Presentation	Informational - District budget presentation
Tuesday, December 5, 2023	Public Hearing for Appropriation Ordinance	Conduct public hearing
Tuesday, December 5, 2023	Adoption Appropriation Ordinance	Board action
Monday, December 11, 2023	File Truth in Taxation	Must be filed with County Clerk before last Tuesday in December
Monday, December 11, 2023	File Tax Levy	Must be filed with County Clerk before last Tuesday in December
Monday, December 11, 2023	File Appropriation Ordinance	Must be filed with County Clerk within 30 days of adoption
Monday, December 11, 2023	File Certificate of Estimated Revenues	Must be filed with County Clerk within 30 days of adoption

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Projects Funds

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

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

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

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

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

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

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

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

Debt Service Funds

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

PROPRIETARY FUND TYPES

Enterprise Funds

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

FIDUCIARY FUND TYPES

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY FUND STRUCTURE

Fund	Description	Type	Governmental				Proprietary	Fiduciary	
		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				
273	Construction and Development 2014				X				
283	Construction and Development 2015				X				
293	Construction and Development 2016/17				X				
322	Bond Series 2022	X				X			
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				

DEPARTMENT/FUND RELATIONSHIP

Dept	Description	FUND													
		010 Gen	020 Liab	030 IMRF	035 FICA	040 Audit	050 Zoo	070-086 Landfill	131 Golf	140-150 Land Aq	152 Endwmnt	156 WARP	215-293 C & D	300-399 Debt Svc	500-540 Capital
A00	Commissioners & Officers	X			X										
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 Administration	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										
I00	Environmental Services	X		X	X			X							
J00	Facilities Management	X		X	X										X
J01	Fleet Management	X		X	X										X
K00	General Overhead	X	X	X	X										
LEG	Partnership & Philanthropy	X		X	X										
L00	Kline Creek Farm	X		X	X										
M00	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 Engagement 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										
R00	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								

Combined Funds by Category*

Revenues	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
Property Taxes	\$51,973,643	\$51,790,306	\$51,279,025	\$51,284,646	\$51,279,027
Other Taxes	2,460,760	4,978,982	2,494,000	4,517,577	2,981,601
Fees/Permits	6,844,539	7,701,249	7,940,283	8,781,865	9,173,130
Intergovernmental	2,538,521	1,348,033	5,200,193	875,401	4,274,058
Investment Income	(3,784,978)	(23,808,117)	6,939,750	6,897,250	7,519,000
Debt Service Proceeds	-	40,392,235	-	-	-
Other Income	1,591,086	2,029,128	6,910,752	1,544,049	7,814,377
Transfers In	13,974,356	25,367,937	44,206,161	21,129,574	39,104,954
Total	\$75,597,926	\$109,799,754	\$124,970,164	\$95,030,362	\$122,146,147

Expenditures	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
Personnel Services	\$29,066,253	\$30,447,420	\$34,194,889	\$33,022,960	\$37,298,196
Supplies	3,728,594	4,153,332	4,661,207	4,534,075	5,140,703
Operational Services	7,160,510	9,377,019	13,004,598	10,587,324	13,407,995
Capital - Land/Structures	2,878,518	1,941,062	3,967,645	1,382,500	3,684,645
Capital - Equipment	1,116,912	793,239	2,239,214	1,271,390	2,674,304
Capital - Recreation	7,252,079	8,658,648	43,593,873	15,302,181	42,346,320
Capital - Conservation/Mgmt	318,141	83,374	385,100	78,000	209,555
Capital - Landfill	34,947	30,479	3,060,000	260,000	3,118,000
Contingency	-	-	500,000	-	500,000
Debt Service	22,054,325	23,978,812	24,314,850	24,240,485	27,582,504
Transfers Out	13,974,356	25,367,937	44,224,161	21,129,574	39,104,954
Total	\$87,584,634	\$104,831,322	\$174,145,537	\$111,808,488	\$175,067,176

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

Budget by Fund Type and Category

Revenues	General Fund	Special Revenue Funds	Enterprise Funds	Capital Projects Funds	Debt Service Funds
Property Taxes	\$25,127,804	\$5,125,649	\$ -	\$2,204,580	\$18,820,994
Other Taxes	2,199,738	136,288	-	645,575	-
Fees/Permits	1,457,730	9,500	7,705,900	-	-
Intergovernmental	1,144,058	300,000	-	2,830,000	-
Investment Income	150,000	6,826,500	40,000	250,000	252,500
Debt Service Proceeds	-	-	-	-	-
Other Income	545,363	510,000	5,000	6,754,014	-
Transfers In	6,300,341	1,548,330	-	31,256,283	-
Total	\$36,925,034	\$14,456,267	\$7,750,900	\$43,940,452	\$19,073,494

Expenditures	General Fund	Special Revenue Funds	Enterprise Funds	Capital Projects Funds	Debt Service Funds
Personnel Services	\$26,451,065	\$6,488,093	\$3,643,273	\$715,765	\$ -
Supplies	3,220,260	365,370	1,544,678	10,395	-
Operational Services	5,985,245	4,887,980	1,067,870	1,466,900	-
Capital - Land/Structures	25,000	170,000	1,380,000	2,109,645	-
Capital - Equipment	53,964	55,000	402,340	2,163,000	-
Capital - Recreation	50,000	-	-	42,296,320	-
Capital - Conservation/Mgmt	-	-	-	209,555	-
Capital - Landfill	-	3,118,000	-	-	-
Contingency	500,000	-	-	-	-
Debt Service	-	-	-	-	27,582,504
Transfers Out	-	25,074,239	-	250,000	13,780,715
Total	\$36,285,534	\$40,158,682	\$8,038,161	\$49,221,580	\$41,363,219

Revenue by Fund

Fund	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
General Fund						
010	General	\$29,672,662	\$32,679,701	\$33,715,394	\$31,434,727	\$36,925,034
Special Revenue Funds						
020	Liability	243,850	143,643	799,420	1,372,693	1,529,017
030	IMRF	2,019,115	2,331,557	2,597,665	2,134,800	2,254,580
035	Social Security	1,292,734	1,465,897	1,337,375	1,337,375	1,417,863
040	Audit	42,830	84,474	1,250	1,250	1,500
050	Zoological	1,294,415	1,687,165	1,455,890	1,550,887	1,528,307
070	Environmental Responsibility	(28,617)	79,617	60,000	60,000	75,000
075	District-Wide Environmental	39,124	(2,886,710)	1,950,000	1,980,000	2,150,000
080	Mallard Lake - Landfill	(1,464,615)	(8,880,457)	2,200,000	2,200,000	2,500,000
081	Mallard Lake - Non-Landfill	(407)	93,185	12,000	12,000	15,000
085	Greene Valley - Landfill	(1,279,204)	(6,942,172)	2,050,000	2,050,000	2,250,000
142	Land Acquisition 2008	(370)	12,230	-	-	-
145	Land Acquisition 1987	24,190	89,418	-	-	-
147	Land Acquisition 1997	(2,404)	-	-	-	-
152	Endowment	584,449	1,498,249	382,000	473,961	400,000
156	WARP	1,778,648	1,057,538	856,000	758,945	335,000
	Total Special Revenue Funds	\$4,543,738	-\$10,166,366	\$13,701,600	\$13,931,911	\$14,456,267
Enterprise Funds						
131	Golf Enterprises	\$5,639,991	\$6,803,934	\$6,576,500	\$7,461,635	\$7,750,900
Capital Projects Funds						
215	C&D 2018	(15,169)	73,051	1,048,278	167,979	824,810
220	C&D 2019	2,002,981	1,433,467	574,295	-	-
221	C&D 2020	5,283,196	234,787	-	-	-
222	C&D 2021	-	4,422,072	5,576,999	4,490,924	2,900,000
223	C&D 2022	-	-	9,139,800	3,327,944	5,117,353
224	C&D 2023	-	-	-	-	12,279,574
273	C&D 2014	(4,743)	62,259	-	-	-
283	C&D 2015	14,355	2,565	-	-	-
293	C&D 2016/2017	351,633	481,334	-	-	-
500	Capital Improvements/Repairs	2,801,327	1,422,238	2,210,000	155,000	3,787,136
510	Oak Meadows Project	2,115,220	256,328	40,000	-	-
520	Fleet Management Building	(361)	-	2,500	-	-
530	Building Renewal	(11,124)	860,585	425,000	425,000	450,000
540	Willowbrook Wildlife Facility	-	2,802,000	31,142,129	7,511,436	18,581,579
	Total Capital Project Funds	\$12,537,315	\$12,050,686	\$50,159,001	\$16,078,283	\$43,940,452
Debt Service Funds						
322	Bond Series 2022	-	42,354,168	2,077,250	2,077,250	4,787,625
350	Bond Series 2015 Refunding	7,586,707	7,917,490	7,634,250	11,864,390	-
375	Bond Series 2015A	7,241,756	5,926,501	5,974,000	5,974,000	13,096,875
397	Bond Series 2022A Refunding	8,375,757	12,233,638	5,132,170	6,208,166	1,188,994
	Total Debt Service Funds	\$23,204,220	\$68,431,798	\$20,817,670	\$26,123,806	\$19,073,494
Total FPDDC		\$75,597,926	\$109,799,754	\$124,970,164	\$95,030,362	\$122,146,147

Expenditures by Fund

Fund	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
General Fund						
010	General	\$29,842,069	\$32,099,762	\$33,922,279	\$31,271,893	\$36,285,534
Special Revenue Funds						
020	Liability	707,614	1,349,190	1,280,500	1,374,500	1,529,017
030	IMRF	2,633,970	2,348,171	3,222,070	2,017,070	2,061,824
035	Social Security	1,395,151	1,428,894	1,628,685	1,504,988	1,831,312
040	Audit	35,000	36,835	67,858	36,140	69,000
050	Zoological	1,418,227	1,491,280	1,671,072	1,669,099	2,118,231
070	Environmental Responsibility	51,000	-	-	-	135,000
075	District-Wide Environmental	7,978,502	9,356,781	16,151,314	9,356,215	30,291,316
080	Mallard Lake - Landfill	1,046,981	1,112,508	2,342,200	131,200	417,200
081	Mallard Lake - Non-Landfill	-	-	-	-	-
085	Greene Valley - Landfill	1,102,412	1,236,559	2,360,000	167,100	435,000
142	Land Acquisition 2008	11,860	-	-	-	-
145	Land Acquisition 1987	-	365,373	-	-	-
147	Land Acquisition 1997	-	1,098,122	-	-	-
152	Endowment	1,024,492	350,000	350,000	380,000	350,000
156	WARP	1,226,672	730,227	864,674	737,968	920,782
	Total Special Revenue Funds	\$18,631,881	\$20,903,940	\$29,938,373	\$17,374,280	\$40,158,682
Enterprise Funds						
131	Golf Enterprises	\$3,297,693	\$4,543,388	\$7,198,181	\$6,005,540	\$8,038,161
Capital Projects Funds						
215	C&D 2018	583,426	611,088	1,441,816	635,052	824,810
220	C&D 2019	1,267,927	731,889	1,555,133	1,055,547	554,705
221	C&D 2020	718,265	1,327,621	3,142,002	1,046,095	2,098,719
222	C&D 2021	-	3,921,954	6,866,263	4,585,924	2,900,000
223	C&D 2022	-	-	8,476,095	2,360,394	5,964,903
224	C&D 2023	-	-	-	-	12,279,574
273	C&D 2014	765,840	-	-	-	-
283	C&D 2015	466,076	569,088	-	-	-
293	C&D 2016/2017	180,108	1,618,679	63,366	-	-
500	Capital Improvements/Repairs	3,398,110	1,760,209	3,266,014	1,077,057	3,857,790
510	Oak Meadows Project	4,983,310	256,328	-	-	-
520	Fleet Management Building	7,601	389,778	-	-	-
530	Building Renewal	1,388,003	465,199	2,381,630	1,413,000	2,159,500
540	Willowbrook Wildlife Facility	-	2,801,753	24,725,407	7,511,683	18,581,579
	Total Capital Project Funds	\$13,758,666	\$14,453,587	\$51,917,726	\$19,684,752	\$49,221,580

Debt Service Funds

322	Bond Series 2022	-	6,498,974	28,481,379	13,630,085	18,393,440
350	Bond Series 2015 Refunding	7,038,975	11,288,055	7,634,250	7,767,717	7,944,106
375	Bond Series 2015A	5,962,975	5,972,250	5,970,000	7,066,067	13,413,750
397	Bond Series 2022A Refunding	9,052,375	9,071,364	9,083,350	9,008,154	1,611,923
Total Debt Service Funds		<u>\$22,054,325</u>	<u>\$32,830,643</u>	<u>\$51,168,979</u>	<u>\$37,472,023</u>	<u>\$41,363,219</u>
Total FPDDC		<u>\$87,584,634</u>	<u>\$104,831,321</u>	<u>\$174,145,537</u>	<u>\$111,808,488</u>	<u>\$175,067,176</u>

*C&D is abbreviation for Construction and Development

Fund Balance by Fund

Fund	Description	Est Beginning Fund Bal 2024	2024 Revenues	2024 Expenditures	Est Ending Fund Bal 2024
General Fund					
010	General	\$5,006,419	\$36,925,034	\$36,285,534	\$5,645,919
Special Revenue Funds					
020	Liability	-	1,529,017	1,529,017	-
030	IMRF	1,357,318	2,254,580	2,061,824	1,550,074
035	Social Security	1,248,054	1,417,863	1,831,312	834,605
040	Audit	91,510	1,500	69,000	24,010
050	Zoological	1,139,083	1,528,307	2,118,231	549,159
070	Environmental Responsibility	2,060,001	75,000	135,000	2,000,001
075	District-Wide Environmental	34,475,300	2,150,000	30,291,316	6,333,984
080	Mallard Lake - Landfill	80,080,959	2,500,000	417,200	82,163,759
081	Mallard Lake - Non-Landfill	617,482	15,000	-	632,482
085	Greene Valley - Landfill	65,488,644	2,250,000	435,000	67,303,644
142	Land Acquisition 2008	-	-	-	-
145	Land Acquisition 1987	-	-	-	-
147	Land Acquisition 1997	-	-	-	-
152	Endowment	3,413,716	400,000	350,000	3,463,716
156	WARP	2,596,655	335,000	920,782	2,010,873
	Total Special Revenue Funds	\$192,568,721	\$14,456,267	\$40,158,682	\$166,866,306
Enterprise Funds					
131	Golf Enterprises	\$7,447,385	\$7,750,900	\$8,038,161	\$7,160,124
Capital Projects Funds					
215	C&D 2018	-	824,810	824,810	-
220	C&D 2019	1,820,763	-	554,705	1,266,058
221	C&D 2020	2,426,004	-	2,098,719	327,285
222	C&D 2021	405,116	2,900,000	2,900,000	405,116
223	C&D 2022	967,550	5,117,353	5,964,903	120,000
224	C&D 2023	-	12,279,574	12,279,574	-
273	C&D 2014	-	-	-	-
283	C&D 2015	-	-	-	-
293	C&D 2016/2017	-	-	-	-
500	Capital Improvements	70,658	3,787,136	3,857,790	4
510	Oak Meadows Project	-	-	-	-
520	Fleet Management Building	-	-	-	-
530	Building Renewal	5,548,344	450,000	2,159,500	3,838,844
540	Willowbrook Wildlife Facility	-	18,581,579	18,581,579	-
	Total Capital Project Funds	\$11,238,435	\$43,940,452	\$49,221,580	\$5,957,307

Debt Service Funds

322	Bond Series 2022	24,302,359	4,787,625	18,393,440	10,696,544
350	Bond Series 2015 Refunding	7,944,106	-	7,944,106	
375	Bond Series 2015A	1,148,204	13,096,875	13,413,750	831,329
397	Bond Series 2022A Refunding	436,229	1,188,994	1,611,923	13,300
Total Debt Service Funds		<u>\$33,830,897</u>	<u>\$19,073,494</u>	<u>\$41,363,219</u>	<u>\$11,541,173</u>

**Total Forest Preserve District of DuPage
County**

<u>\$250,091,859</u>	<u>\$122,146,147</u>	<u>\$175,067,176</u>	<u>\$197,170,830</u>
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FY 2024 Transfers

Fund	Description	General 10	Liability 20	District- Wide Env 75	C & D Funds* 215-224*	Capital Improvement 500	Building Renewal 530	Willowbrook Wildlife 540	Total Transfers Out
Special Revenue Funds									
50	Zoological	18,000							18,000
75	District-Wide Env	6,282,341	1,198,330		17,065,568	160,000			24,706,239
80	Mallard lake - Landfill								
85	Greene Valley - Landfill								
152	Endowment			350,000					350,000
Capital Project Funds									
224	C&D 2023						250,000		250,000
Debt Service Funds									
322	Bond Series 2022				130,000	3,407,136		10,243,579	13,780,715
Total Transfers In		\$6,300,341	\$1,198,330	\$350,000	\$17,195,568*	\$3,567,136	\$250,000	\$10,243,579	\$39,104,954

*FY 2024 C&D Transfers Out Detail

Fund	Description	C & D 2018 215	C & D 2021 222	C & D 2022 223	C & D 2023 224	Total Transfer Out
Special Revenue Funds						
75	District-Wide Env	824,810	2,770,000	5,117,353	8,353,405	17,065,568
Debt Service Funds						
322	Bond Series 2022		130,000			130,000
Total Transfers In		\$824,810	\$2,900,000	\$5,117,353	\$8,353,405	\$17,195,568

GENERAL FUND SUMMARY



General Fund

The General Fund is the main operating fund for the Forest Preserve District's service delivery to the residents of DuPage County. The General Fund accounts for 21.4 percent of the total budget, but accounts for 64.4 percent of total operational costs of the District. These services include public safety provided by District Law Enforcement and Ranger Operations, as appropriate. Natural Resources and Grounds Management maintain and restore preserves and District properties. Facilities, Operational Resources, and Fleet Management maintain the District's assets: buildings, barns, education centers, other related infrastructure, equipment, and vehicles. Land Preservation and Environmental Services plan for current and future needs of the preserves and properties, while always being mindful of acquisitions or expansions of preserves and property.

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

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

General Fund revenue is primarily property tax driven with the \$25.1 million budgeted in FY 2024 accounting for 80 percent of the total General Fund revenue, excluding transfers. The remaining 20 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 2024 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 2024 and potentially 2025.

FY 2024 General Fund Summary by Category

Revenues	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
Property Taxes	\$22,779,418	\$22,936,949	\$23,933,520	\$23,939,141	\$25,127,804
Other Taxes	1,774,036	3,595,349	1,840,000	3,332,936	2,199,738
Fees/Permits	1,208,508	1,288,584	1,384,783	1,341,215	1,457,730
Intergovernmental	597,769	260,778	227,193	120,054	1,144,058
Investment Income	(84,602)	(6,634,967)	120,000	120,000	150,000
Other Income	613,533	908,735	524,752	806,603	545,363
Transfers In	2,784,000	10,324,272	5,685,145	1,774,778	6,300,341
Total	\$29,672,662	\$32,679,701	\$33,715,394	\$31,434,727	\$36,925,034

Expenditures	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
Personnel Services	\$20,836,160	\$21,461,789	\$23,176,217	\$23,546,890	\$26,451,065
Supplies	2,519,626	2,706,026	3,063,249	2,902,549	3,220,260
Operational Services	3,706,289	4,314,094	5,064,137	4,712,518	5,985,245
Capital - Land/Structures	8,213	16,744	20,000	20,000	25,000
Capital - Equipment	15,748	57,920	98,675	89,937	53,964
Capital - Recreation	-	-	-	-	50,000
Contingency	-	-	500,000	-	500,000
Transfers Out	2,756,033	3,543,189	2,000,000	-	-
Total	\$29,842,069	\$32,099,762	\$33,922,279	\$31,271,893	\$36,285,534

FY 2024 General Fund Budget Summary by Department

Revenues

Fund	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
010	General	\$29,672,662	\$32,679,701	\$33,715,394	\$31,434,727	\$36,925,034

Expenditures by Department/Division

Dept Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
A00	Commissioners and Officers	\$555,960	\$537,588	\$522,779	\$511,178	\$525,148
B00	Core Management	683,776	1,144,384	998,836	936,586	935,891
C00	Finance	880,110	790,205	923,218	884,569	1,065,399
D00	Natural Resources	3,062,217	3,130,854	3,551,361	3,514,539	4,540,652
D11	Grounds Management	3,835,768	3,944,706	4,073,715	4,043,974	4,463,806
E00	Human Resources	565,990	673,253	1,181,883	618,234	1,710,749
ED1	Community Engagement	271,551	296,859	342,007	443,509	503,529
F00	Land Preservation	309,151	370,660	338,580	333,274	348,055
FLD	Operational Resources	292,913	328,412	413,196	383,541	440,630
G00	Ranger Operations	2,359,006	2,140,253	2,435,620	2,406,985	2,547,683
H00	Danada Equestrian Center	483,200	518,411	566,776	541,718	699,089
I00	Environmental Services	506,633	510,535	730,359	710,827	972,298
J00	Facilities Management	2,322,258	2,468,981	2,795,561	2,839,592	3,071,510
J01	Fleet Management	2,310,243	2,438,307	2,675,738	2,556,204	2,535,581
K00	General Overhead	3,043,952	3,976,761	1,933,487	577,007	1,218,431
L00	Kline Creek Farm	637,297	711,434	780,532	768,377	792,300
LEG	Partnership & Philanthropy	4,269	13,689	292,060	321,867	344,036
M00	Procurement Services	249,177	213,405	327,066	160,063	404,281
MAY	Mayslake Peabody Estate	336,544	339,717	435,306	416,425	434,184
N00	Community Relations	796,790	527,938	603,068	553,209	600,486
N01	Visitor Engagement Services	672,356	695,285	802,773	783,493	729,390
N02	Volunteer Services	205,798	252,588	269,211	229,365	269,089
PSS	Public Safety & Services	-	72,773	179,718	177,322	323,968
Q00	Information Technology	1,426,360	1,550,756	1,737,184	1,674,401	1,913,930
R00	Fullersburg Woods Campus	311,238	303,347	498,901	483,958	498,293
RMD	Planning & Development	246,708	246,778	282,198	270,749	266,117
SJF	St. James Farm	461,314	546,903	635,447	605,872	559,751
U00	Law Enforcement	3,011,495	3,354,980	3,595,699	3,525,056	3,571,259
	Total	\$29,842,069	\$32,099,762	\$33,922,279	\$31,271,893	\$36,285,534

FY2024 General Fund Detail Revenue Budget

General Fund 010

Account Number	Taxes	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
1100	Current Levy	\$22,765,530	\$22,916,138	\$23,933,520	\$23,933,520	\$25,127,804
1110	Prior Levies	13,888	20,811	-	5,621	-
1200	Personal Property Replacement Tax	1,774,036	3,595,349	1,840,000	3,332,936	2,199,738
	Taxes Total	\$24,553,454	\$26,532,299	\$25,773,520	\$27,272,077	\$27,327,542

Account Number	Fees & Permits	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
2100	Picnic	\$89,900	\$87,785	\$86,000	\$103,000	\$95,000
2110	Camping	89,405	82,820	84,000	84,000	85,000
2120	Special Use	45,435	45,535	50,320	85,200	49,145
2130	Archery Permit	29,350	24,340	30,000	23,000	27,000
2151	Model Aircraft	6,583	5,908	6,000	5,800	5,500
2160	Other/Add-ons (Tents, Grills, etc.)	5,335	2,480	5,150	4,075	4,150
2500	Boat (Annual & Daily)	45,465	40,185	42,000	32,500	37,000
2510	Replacement/Amended Permits (Any Type)	1,440	1,010	1,500	800	1,000
2710	Dog (Annual & Daily)	438,264	381,895	413,000	390,000	410,000
2715	Tubing/Snow Shoes Rental	16,050	25,205	26,000	10,580	21,000
2720	Firewood	8,323	8,491	8,500	6,500	8,500
2725	Other Fees	390	2,520	600	200	200
2735	Summer Camp	100,410	132,863	145,390	138,560	158,770
2740	Educational Programs	23,146	40,776	58,450	52,957	56,600
2745	Equestrian Program	20,455	38,289	37,840	35,000	42,988
2755	Hayrides	7,665	22,116	10,950	11,000	11,925
2765	Participation Fees	25,107	44,328	44,718	35,600	48,025
2841	Facilities Rental	18,830	33,020	45,800	28,200	74,950
2849	Other	94,762	142,441	163,455	171,770	195,867
2850	Cash Over & Short	(197)	(532)	-	(547)	-
2855	Boat Rentals	142,240	127,065	125,000	123,000	125,000
2862	Equipment Rental Fees	150	45	-	-	-
2872	Books & Brochures Sales	-	-	110	20	110
	Fees & Permits Total	\$1,208,508	\$1,288,584	\$1,384,783	\$1,341,215	\$1,457,730

Account Number	Intergovernmental	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
3310	State	\$455,197	\$57,003	\$47,467	\$79,440	\$176,017
3320	Local	48,408	199,398	21,112	26,243	113,694
3330	Federal	94,164	-	100,000	3,740	821,260
3200	Law Enforcement Reimbursements	-	3,736	58,614	5,853	33,087
3400	Other	-	642	-	4,777	-
	Intergovernmental Revenues Total	\$597,769	\$260,778	\$227,193	\$120,054	\$1,144,058

Account Number	Other Income	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
4100	Cropland Conversions	\$93,263	\$56,925	\$68,925	\$68,925	\$68,925
4200	Easement Fees & Defaults	121,986	261,392	50,000	40,000	50,000
4300	Court Fines	49,524	39,205	40,000	36,000	40,000
4400	Investment Income	(84,602)	(6,634,967)	120,000	120,000	150,000
4505	Landfill Gas Royalties	53,953	95,960	65,000	95,000	60,000
4531	Guard Residence Maintenance Fees	36,873	36,120	36,120	36,120	36,120
4600	Interfund Transfers In - Services Provided	-	-	18,000	18,000	18,000
4900	Other Nontaxable	162,962	299,425	207,218	216,206	205,395
4920	Donations	94,974	119,708	39,489	296,352	66,923
	Other Income Total	\$528,932	(\$5,726,232)	\$644,752	\$926,603	\$695,363

Account Number	Transfers	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget
6400	Transfers	\$2,784,000	\$10,324,272	\$5,685,145	\$1,774,778	\$6,300,341
	Transfers Total	\$2,784,000	\$10,324,272	\$5,685,145	\$1,774,778	\$6,300,341
	Total General Fund Revenue	\$29,672,662	\$32,679,701	\$33,715,394	\$31,434,727	\$36,925,034

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 their goals and objectives.

In 2022, the Commission approved the refinancing of existing debt, saving the District roughly \$180,000.00 in interest. The District, under the leadership of President Hebreard, led the IACFPD as incoming president, which is a group of state-wide conservation and forest preserve districts. The Commission funded additional master plan projects and authorized the implementation of a new compensation plan to ensure the District continues to retain and attract the best talent.

In 2024, the Commission seeks to continue its momentum with the construction progress on large capital projects, including construction of the new Willowbrook Wildlife Clinic and Visitor Center, various natural restoration work, renovations at the Danada House, and other public infrastructure projects.

Department Goals & Objectives

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

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

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

Performance Measures

Number of regional, state, and national awards and recognitions

Number of Informational and Commissioner-attended, District sponsored events

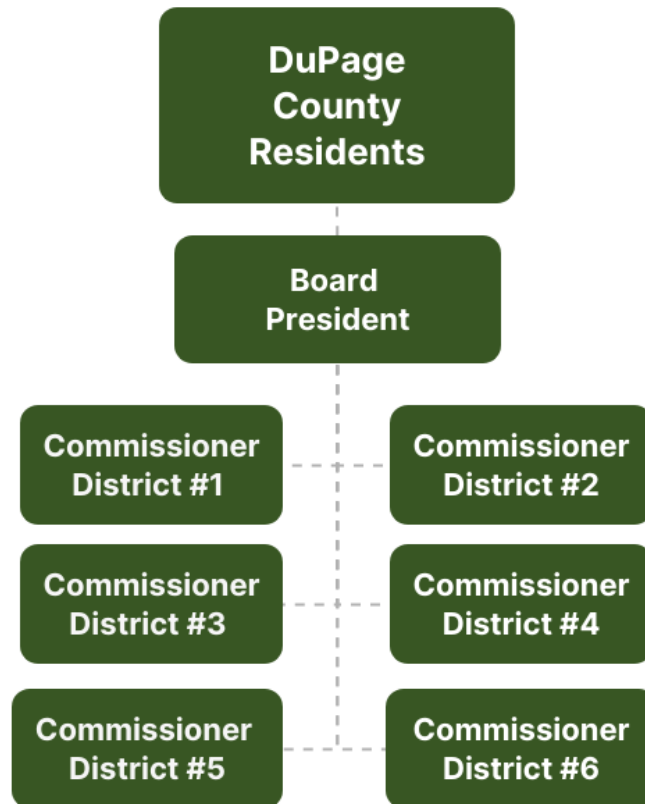
Number of certified projects and initiatives authorized for commencement by the Board

Miles of trail added

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
6	9	8	7
57	73	64	61
8	8	5	8
2.48	2.10	1.00	2.25
5,000	N/A	5,500	7,500

Commissioners & Officers



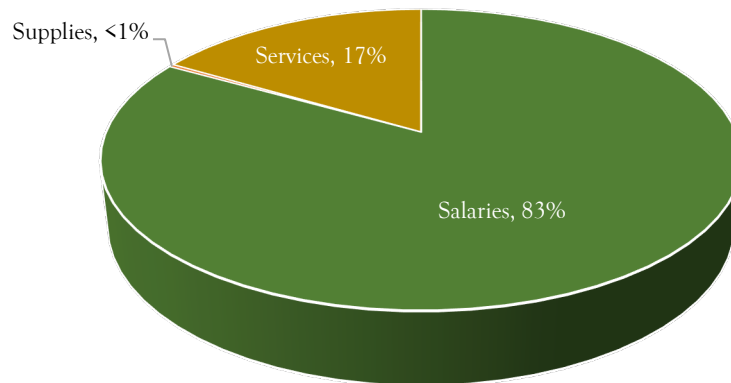
FY2024 Commissioners & Officers Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$473,796	\$468,170	\$436,684	\$434,615	\$436,779	0.02%
Supplies	1,326	500	1,410	1,014	1,575	11.70%
Services	80,839	68,918	84,685	75,549	86,794	2.49%
Total	\$555,960	\$537,588	\$522,779	\$511,178	\$525,148	0.45%

FY2024 Commissioners & Officers Variances >10%

- Operating Supplies are anticipated to increase due to the cost of procurement supplies.

Commissioners Expenditure Summary



FY 2024 Commissioners & Officers Detail Budget
Fund & Department# 010 - A00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1210	COMMISSIONERS AND OFFICERS	\$382,210	\$374,999	\$375,000	\$375,000	\$375,000	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	91,586	93,171	61,684	59,615	61,779	0.15%
2100	OFFICE SUPPLIES	516	500	610	500	650	6.56%
2200	OPERATING SUPPLIES	810	-	800	514	925	15.63%
3100	PROFESSIONAL SERVICES	70,000	55,000	63,000	60,000	63,000	0.00%
3400	UTILITIES	4,013	3,668	3,600	3,060	3,144	-12.67%
3900	OTHER SERVICES & CHARGES	5,558	7,947	8,865	7,430	14,765	66.55%
3902	COMMISSIONER'S EXPENSES	1,268	2,303	7,720	5,059	5,885	-23.77%
3903	TRAINING & DEVELOPMENT	-	-	1,500	-	-	-100.00%
	TOTAL	\$555,960	\$537,588	\$522,779	\$511,178	\$525,148	0.45%

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 2023, emphasis was on implementation of the District’s initiatives included in the adopted master plan, including focusing on master planning and community input regarding the District’s most popular preserves - Blackwell, Greene Valley, and Waterfall Glen. Additionally, the District focused internally on employee training, and developing current and future leaders. With board approval, Core Management led the implementation of the District’s new compensation plan. 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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
6	4	10	4
2	2	2	2
20	22	95	50
100%	100%	100%	100%

Department Structure

Core Management



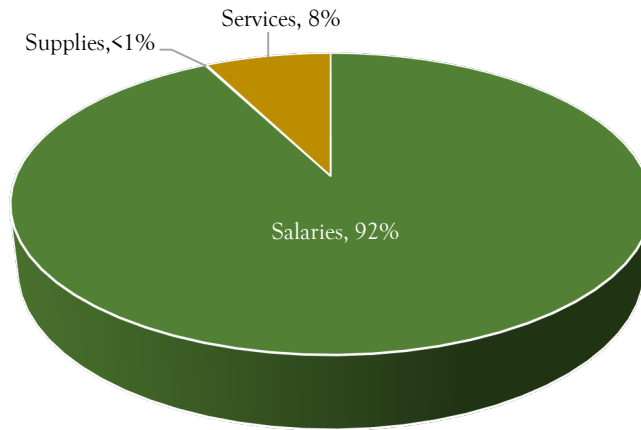
FY2024 Core Management Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$670,877	\$1,105,277	\$920,416	\$872,398	\$863,901	-6.14%
Supplies	695	729	2,334	247	1,000	-57.16%
Services	12,205	38,379	76,086	63,941	70,990	-6.70%
Total	\$683,776	\$1,144,384	\$998,836	\$936,586	\$935,891	-6.30%

FY2024 Core Management Variances >10

- Operating supplies from 2023 have changed to include uniforms and minimal kitchenette supplies in 2024.

Executive Director Office Expenditure Summary



FY2024 Core Management Detail Budget
Fund & Department# 010 - B00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$597,461	\$988,385	\$773,240	\$728,406	\$721,905	-6.64%
1120	OVERTIME	83	300	100	2,454	-	-100.00%
1250	VACATION LEAVE PAYMENTS	7,915	10,618	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	65,418	105,973	147,076	141,538	141,996	-3.45%
2100	OFFICE SUPPLIES	59	-	150	-	150	0.00%
2200	OPERATING SUPPLIES	610	540	1,205	247	550	-54.36%
2700	SMALL TOOLS & MINOR EQUIPMENT	26	189	979	-	300	-69.36%
3100	PROFESSIONAL SERVICES	-	-	-	14	-	0.00%
3400	UTILITIES	604	2,403	1,200	638	600	-50.00%
3500	RENTS & LEASES	4,945	4,404	4,082	5,486	5,500	34.74%
3900	OTHER SERVICES & CHARGES	6,088	5,398	8,640	8,691	19,445	125.06%
3903	TRAINING & DEVELOPMENT	568	26,174	62,164	49,111	45,445	-26.89%
	TOTAL	\$683,776	\$1,144,384	\$998,836	\$936,586	\$935,891	-6.30%

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

Performance Measures

% of employees retained annually

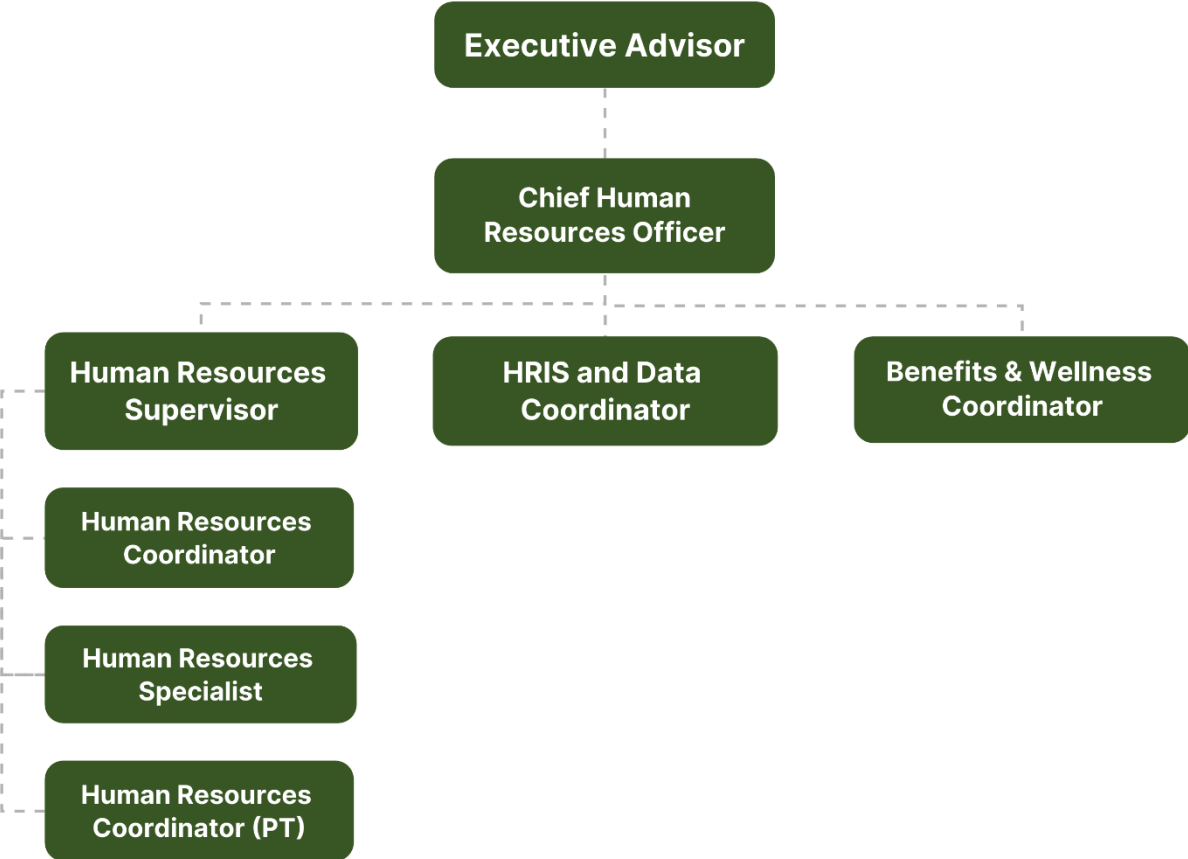
Evaluate programs to provide organization wide as additional resources for employee groups.

Provide internal training sessions

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
90%	86%	93%	90%
3	10	7	4
8	3	10	8

Department Structure

Human Resources



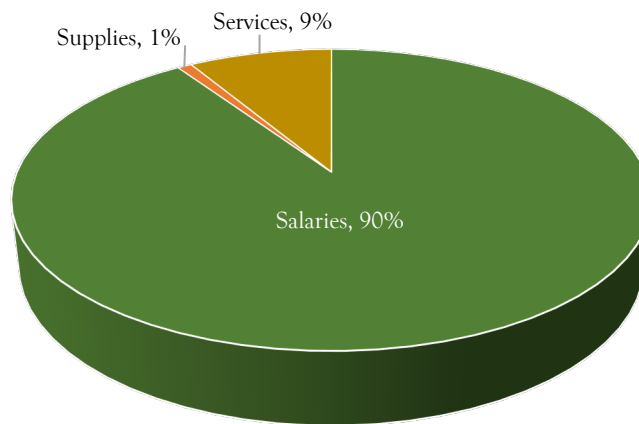
FY2024 Human Resources Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$417,845	\$465,516	\$1,022,878	\$485,850	\$1,548,101	51.35%
Supplies	52,339	52,984	13,800	12,525	14,695	6.49%
Services	95,805	154,754	145,205	119,859	147,953	1.89%
Total	\$565,990	\$673,253	\$1,181,883	\$618,234	\$1,710,749	44.75%

FY2024 Human Resources Variances >10%

- The 2024 budget increase is to cover the sick and vacation leave payments, as well as an increase in employee retention payments, temporary salaries & wages, and regular salaries & wages.

Human Resources Expenditure Summary



FY2024 Human Resources Detail Budget
Fund & Department# 010 - E00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$328,882	\$362,773	\$393,455	\$332,000	\$435,958	10.80%
1120	OVERTIME	2,042	113	250	250	250	0.00%
1130	TEMPORARY SALARIES & WAGES	7,480	32,948	10,000	55,000	40,000	300.00%
1140	PART-TIME HELP	-	-	38,250	22,600	42,994	12.40%
1245	SICK LEAVE PAYMENTS	-	-	-	-	100,000	0.00%
1250	VACATION LEAVE PAYMENTS	14,023	3,268	-	5,500	275,000	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	-	507,101	-	532,000	4.91%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	65,418	66,414	73,822	70,500	121,899	65.13%
2100	OFFICE SUPPLIES	346	313	1,075	950	1,520	41.40%
2200	OPERATING SUPPLIES	20,478	24,322	12,525	11,500	13,025	3.99%
2600	BLDG & OTHER MAINT SUPPLIES	31,515	28,348	200	75	150	-25.00%
3100	PROFESSIONAL SERVICES	68,525	133,545	77,630	65,000	79,953	2.99%
3400	UTILITIES	1,156	1,674	1,800	1,584	1,200	-33.33%
3900	OTHER SERVICES & CHARGES	22,390	13,677	40,775	40,775	41,800	2.51%
3903	TRAINING & DEVELOPMENT	3,735	5,858	25,000	12,500	25,000	0.00%
	TOTAL	\$565,990	\$673,253	\$1,181,883	\$618,234	\$1,710,749	44.75%

Land Preservation

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

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

Department Goals & Objectives

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

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

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

Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
3	3	3	3
45	<45	<45	45
2	2	2	2

Land Preservation



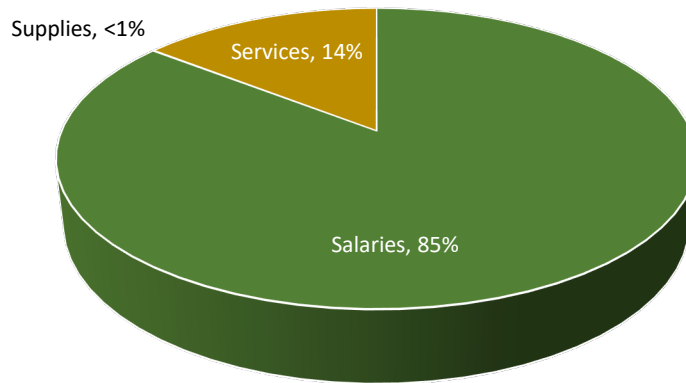
FY2024 Land Preservation Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$256,449	\$273,402	\$283,470	\$282,200	\$297,545	4.97%
Supplies	95	-	300	300	300	0.00%
Services	52,607	96,408	54,810	50,774	50,210	-8.39%
Capital	-	850	-	-	-	0.00%
Total	\$309,151	\$370,660	\$338,580	\$333,274	\$348,055	2.80%

FY2024 Land Preservation Variances >10%

- N/A

Land Preservation Expenditure Summary



FY2024 Land Preservation Detail Budget

Fund & Department# 010 - F00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$195,209	\$198,905	\$204,381	\$202,300	\$203,757	-0.31%
1140	PART-TIME HELP	32,888	30,944	34,514	34,600	35,038	1.52%
1250	VACATION LEAVE PAYMENTS	2,184	3,168	-	3,300	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,167	40,385	44,575	42,000	58,750	31.80%
2100	OFFICE SUPPLIES	16	-	200	200	200	0.00%
2200	OPERATING SUPPLIES	-	-	100	100	100	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	79	-	-	-	-	0.00%
3100	PROFESSIONAL SERVICES	36,000	47,743	42,000	42,000	42,000	0.00%
3105	LEGAL	-	740	-	-	-	0.00%
3400	UTILITIES	-	-	600	564	-	-100.00%
3900	OTHER SERVICES & CHARGES	16,607	47,925	11,410	7,410	7,410	-35.06%
3903	TRAINING & DEVELOPMENT	-	-	800	800	800	0.00%
4100	LAND	-	850	-	-	-	0.00%
	TOTAL	\$309,151	\$370,660	\$338,580	\$333,274	\$348,055	2.80%

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

1. 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

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

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

3. Lead campaigns in cooperation with Friends of the Forest Preserve District of DuPage County and District staff and increase the sustainability of fundraising initiatives.

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

Performance Measures

Percent of Ambassador Circle donors retained year over year

Corporations, Business & Community Groups participating in our partnership program

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
40%	46%	45%	40%
20	26	20	25
100%	100%	100%	100%

Partnership and Philanthropy



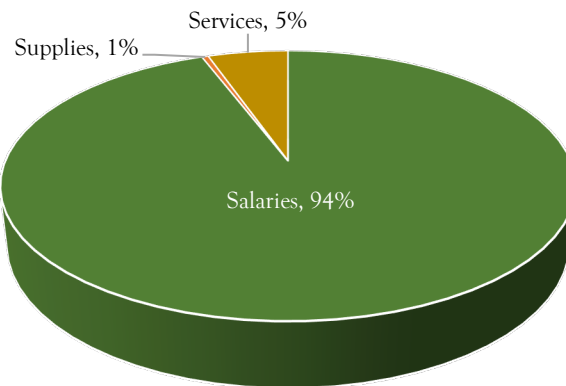
FY2024 Partnership & Philanthropy Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$6,431	\$275,110	\$305,238	\$324,036	17.78%
Supplies	327	1,267	2,000	2,000	1,500	-25.00%
Services	3,941	5,990	14,950	14,629	18,500	23.75%
Total	\$4,269	\$13,689	\$292,060	\$321,867	\$344,036	17.80%

FY2024 Partnership & Philanthropy Variances >10%

- The Salaries variance from 2023 to 2024 is the addition of employee medical insurance.
- The Supplies budget in 2023 included the purchase of donation boxes that was completed and not budgeted for in 2024.
- The Services budget for 2024 increased the budget line for the Tribute Program: bench plaques and bench supplies.

Partnership & Philanthropy Expenditure Summary



FY2024 Partnership & Philanthropy Detail Budget
Fund & Department# 010 – LEG

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$ -	\$6,431	\$260,238	\$260,238	\$282,818	8.68%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	14,872	45,000	41,218	177.15%
2100	OFFICE SUPPLIES	327	279	300	300	300	0.00%
2200	OPERATING SUPPLIES	-	284	700	700	700	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	704	1,000	1,000	500	-50.00%
3100	PROFESSIONAL SERVICES	1,251	3,516	7,500	7,500	11,000	46.67%
3400	UTILITIES	-	-	600	564	600	0.00%
3900	OTHER SERVICES & CHARGES	-	1,029	3,850	4,065	3,900	1.30%
3903	TRAINING & DEVELOPMENT	2,690	1,445	3,000	2,500	3,000	0.00%
	TOTAL	\$4,269	\$13,689	\$292,060	\$321,867	\$344,036	17.80%

Volunteer Services

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

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

Department Goals & Objectives

1. Recruit, retain and support volunteers to assist staff 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

% of volunteer hours allocated to high-priority initiatives

% of volunteers matched to appropriate roles based on skills and interest

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
80%	N/A	80%	80%
80%	N/A	80%	80%

Volunteer Services



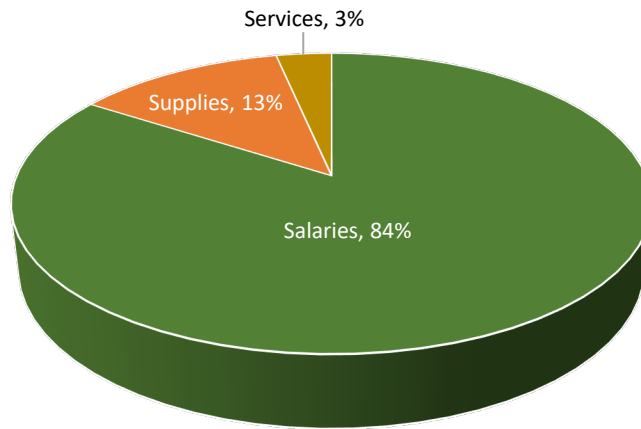
FY2024 Volunteer Services Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$188,626	\$223,843	\$229,621	\$190,938	\$226,287	-1.45%
Supplies	11,806	24,788	33,875	31,450	33,825	-0.15%
Services	5,366	3,957	5,715	6,977	8,977	57.08%
Total	\$205,798	\$252,588	\$269,211	\$229,365	\$269,089	-0.05%

FY2024 Volunteer Services Variances >10%

- Services budget variance in 2024 is to cover volunteer insurance, mobile phone plan, training & development for new employees.

Volunteer Services Expenditure Summary



FY2024 Volunteer Services Detail Budget

Fund & Department# 010 - N02

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$133,207	\$177,789	\$184,997	\$148,561	\$185,068	0.04%
1120	OVERTIME	27	85	-	-	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	-	10,000	-	-	-100.00%
1140	PART-TIME HELP	29,224	-	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	-	4,230	-	7,753	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,167	41,739	34,624	34,624	41,219	19.05%
2100	OFFICE SUPPLIES	33	89	300	250	250	-16.67%
2200	OPERATING SUPPLIES	10,664	24,699	32,050	30,000	32,150	0.31%
2600	BLDG & OTHER MAINT SUPPLIES	-	-	325	-	225	-30.77%
2700	SMALL TOOLS & MINOR EQUIPMENT	1,109	-	1,200	1,200	1,200	0.00%
3100	PROFESSIONAL SERVICES	3,591	3,064	4,475	4,475	4,475	0.00%
3300	INSURANCE SERVICES & PREMIUMS	1,521	602	-	602	602	0.00%
3400	UTILITIES	-	-	-	150	600	0.00%
3900	OTHER SERVICES & CHARGES	197	291	385	300	300	-22.08%
3903	TRAINING & DEVELOPMENT	57	-	855	1,450	3,000	250.88%
	TOTAL	\$205,798	\$252,588	\$269,211	\$229,365	\$269,089	-0.05%

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

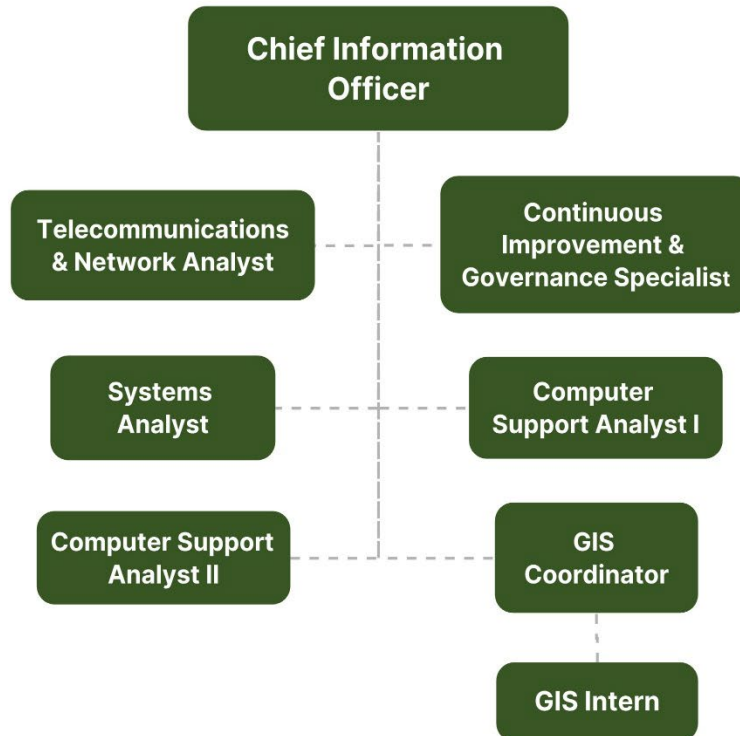
Annual review and analyze network utilization and consumption reports

% of work orders responded to in 1 business day

Annual review of disaster recovery plans

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
40	40	40	40
90%	91%	92%	92%
3	4	4	4

Information Technology



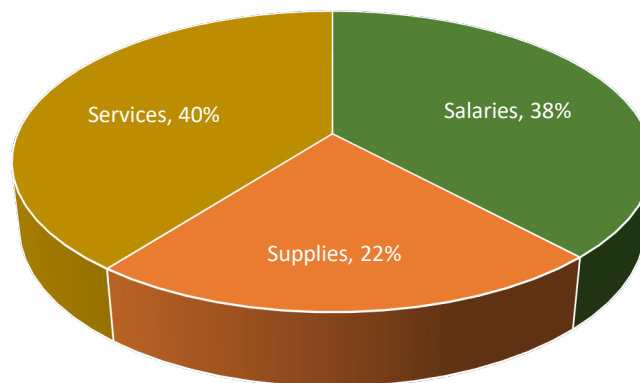
FY2024 Information Technology Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$596,111	\$602,552	\$615,059	\$664,391	\$729,739	18.65%
Supplies	230,740	240,844	371,550	310,000	426,950	14.91%
Services	599,509	707,360	750,575	700,010	757,241	0.89%
Total	\$1,426,360	\$1,550,756	\$1,737,184	\$1,674,401	\$1,913,930	10.17%

FY2024 Information Technology Department Variances >10%

- Salaries are budgeted for seven full time employees and two interns in 2024 compared to six full time employees and one intern in 2023.
- Supplies are anticipated to increase in 2024 as the need for Small Tools & Minor Equipment is higher due to records storage being moved from EDO to IT, the replacement of network switching, law enforcement laptop replacements, district-wide cameras, and training devices for HR and Safety.

Information Technology Expenditure Summary



FY2024 Information Technology Detail Budget
Fund & Department# 010 - Q00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$500,984	\$507,676	\$525,268	\$575,000	\$606,247	15.42%
1130	TEMPORARY SALARIES & WAGES	9,296	9,600	8,400	8,000	13,000	54.76%
1250	VACATION LEAVE PAYMENTS	7,329	5,897	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	78,502	79,379	81,391	81,391	110,492	35.75%
2100	OFFICE SUPPLIES	365	1,537	2,000	1,000	2,000	0.00%
2200	OPERATING SUPPLIES	363	-	250	-	-	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	268	-	-	-	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	230,011	239,039	369,300	309,000	424,950	15.07%
3100	PROFESSIONAL SERVICES	65,960	33,550	65,000	50,000	70,000	7.69%
3400	UTILITIES	7,110	8,393	9,000	6,010	7,000	-22.22%
3500	RENTS & LEASES	35,117	34,221	37,000	32,000	37,000	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	434,921	584,604	580,075	560,000	594,241	2.44%
3900	OTHER SERVICES & CHARGES	42,143	46,592	47,500	42,000	40,000	-15.79%
3903	TRAINING & DEVELOPMENT	14,259	-	12,000	10,000	9,000	-25.00%
	TOTAL	\$1,426,360	\$1,550,756	\$1,737,184	\$1,674,401	\$1,913,930	10.17%

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

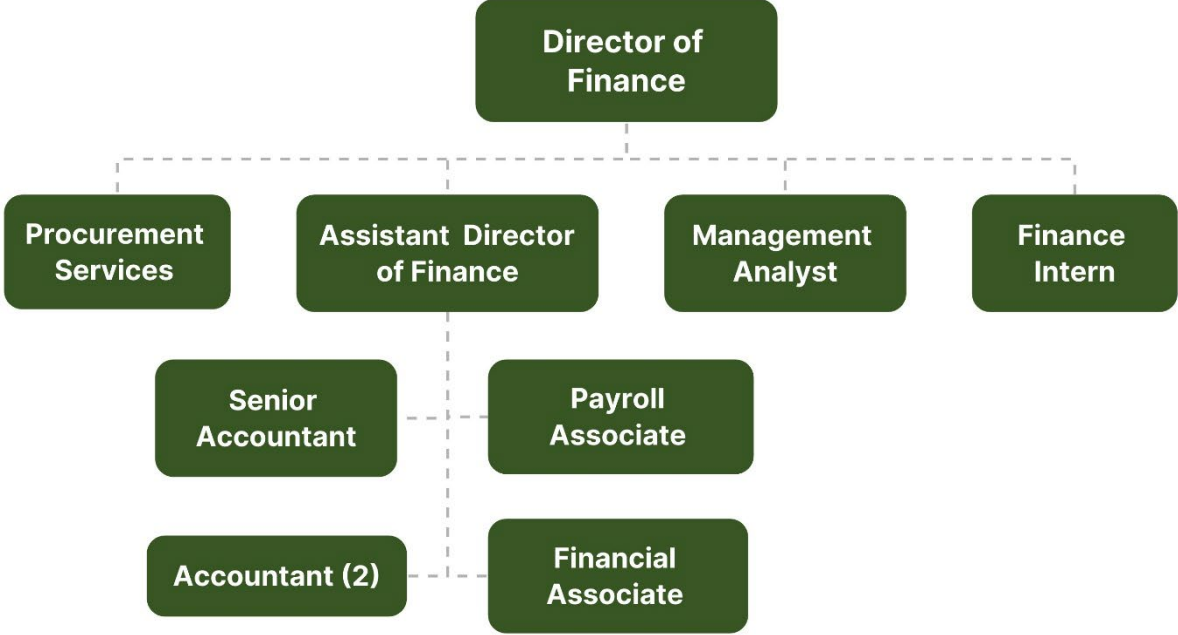
Monthly financial report to department directors by the 15th of the following month

Annual Review of Policies and Procedures

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
3	3	4	4
12	N/A	6	9
3	4	3	4

Department Structure

Finance



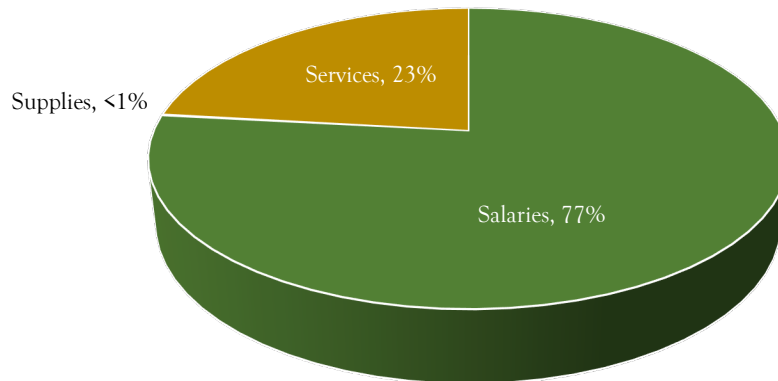
FY2024 Finance Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$715,880	\$681,000	\$798,923	\$757,336	\$817,124	2.28%
Supplies	2,519	1,281	1,650	1,833	1,650	0.00%
Services	161,711	107,925	122,645	125,400	246,625	101.09%
Total	\$880,110	\$790,205	\$923,218	\$884,569	\$1,065,399	15.40%

FY2024 Finance Variances >10%

- Services budget in 2024 increased for the project of providing historical financial data and analysis to model and communicate funding strategy for land acquisition and capital annual costs, as well as an increase in Payroll/Human Resources costs.

Finance Expenditure Summary



FY2024 Finance Detail Budget
Fund & Department# 010 - C00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$581,805	\$557,002	\$664,940	\$618,852	\$687,576	3.40%
1120	OVERTIME	474	64	100	6	-	-100.00%
1130	TEMPORARY SALARIES & WAGES	3,010	-	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	-	9,977	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	25,921	7,984	-	4,595	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	104,669	105,973	133,883	133,883	129,548	-3.24%
2100	OFFICE SUPPLIES	1,398	313	1,000	850	1,000	0.00%
2200	OPERATING SUPPLIES	452	59	150	983	150	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	669	908	500	-	500	0.00%
3100	PROFESSIONAL SERVICES	157,952	100,394	109,965	109,965	178,700	62.51%
3105	LEGAL	-	-	-	-	50,000	100.00%
3400	UTILITIES	163	1,256	1,200	5,435	1,200	0.00%
3900	OTHER SERVICES & CHARGES	3,596	2,404	4,095	5,500	5,970	45.79%
3903	TRAINING & DEVELOPMENT	-	3,871	7,385	4,500	10,755	45.63%
	TOTAL	\$880,110	\$790,205	\$923,218	\$884,569	\$1,065,399	15.40%

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

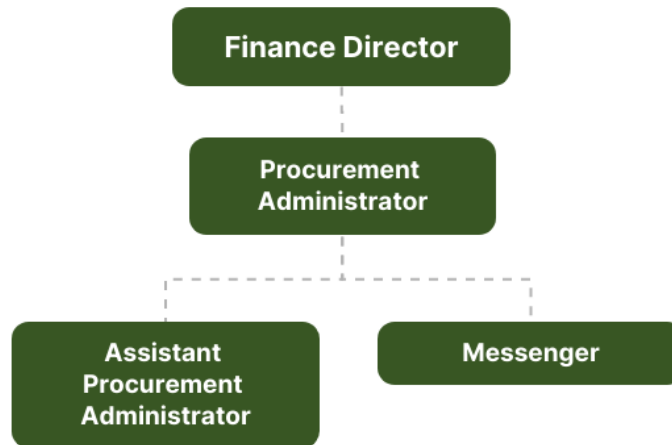
Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
4	N/A	1	4
4	N/A	0	4
2	2	2	2

Department Structure

Procurement Services



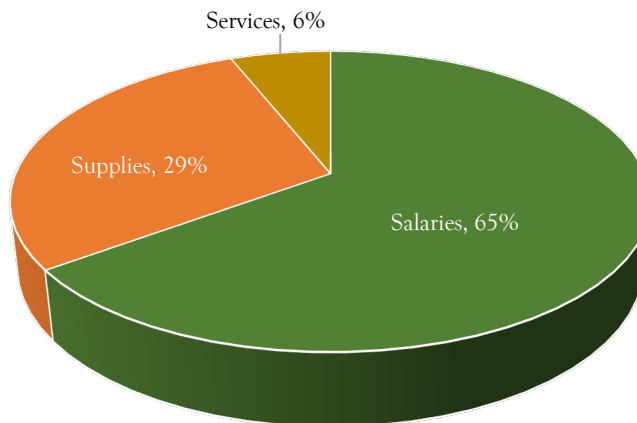
FY2024 Procurement Services Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$187,610	\$124,265	\$237,466	\$78,923	\$262,381	10.49%
Supplies	49,523	66,729	62,900	64,176	117,500	86.80%
Services	12,044	22,411	26,700	16,964	24,400	-8.61%
Total	\$249,177	\$213,405	\$327,066	\$160,063	\$404,281	23.61%

FY2024 Procurement Services Variances >10%

- Salaries budget is elevated for the title change of Procurement Administrator from Purchasing Services Supervisor.
- Supplies has the addition of postage in the budget for 2024.

Procurement Services Expenditure Summary



FY2024 Procurement Services Detail Budget
Fund & Department# 010 - M00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$148,346	\$80,157	\$166,938	\$62,000	\$188,240	12.76%
1120	OVERTIME	13	7	-	21	-	0.00%
1250	VACATION LEAVE PAYMENTS	-	4,081	-	902	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	39,251	40,020	70,528	16,000	74,141	5.12%
2100	OFFICE SUPPLIES	11,584	12,338	10,000	11,000	12,000	20.00%
2200	OPERATING SUPPLIES	3,432	1,188	4,000	4,000	55,000	1275.00%
2500	GROUNDS MAINT SUPPLIES	5,857	7,425	8,000	8,000	8,500	6.25%
2600	BLDG & OTHER MAINT SUPPLIES	28,650	45,778	40,900	40,900	42,000	2.69%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	276	-	0.00%
3100	PROFESSIONAL SERVICES	3,730	4,226	4,000	4,200	4,400	10.00%
3400	UTILITIES	1,289	1,017	1,200	564	600	-50.00%
3500	RENTS & LEASES	6,921	3,918	8,000	4,200	4,400	-45.00%
3800	EQUIP REPAIR & MAINT SERVICES	2,036	(1,559)	2,500	-	2,500	0.00%
3900	OTHER SERVICES & CHARGES	(2,186)	14,237	7,500	8,000	10,000	33.33%
3903	TRAINING & DEVELOPMENT	254	572	3,500	-	2,500	-28.57%
	TOTAL	\$249,177	\$213,405	\$327,066	\$160,063	\$404,281	23.61%

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

	2022	2023 Est	2024
Benchmark	Actual	Actual	Budget
4	4	4	4
4	3	3	4
2	2	2	2

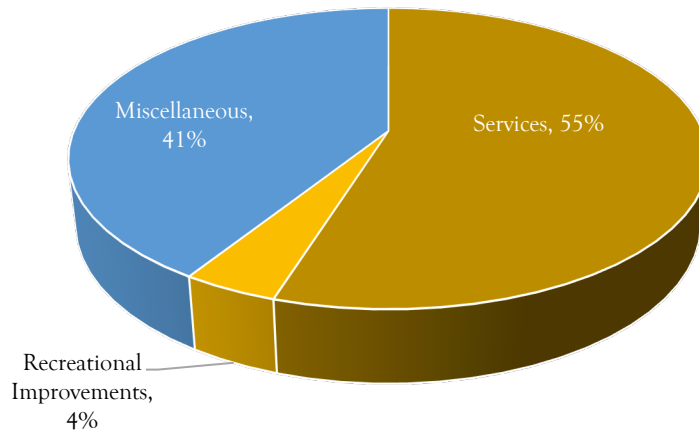
FY2024 General Overhead Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$ -	\$(1,010,000)	\$ -	\$ -	-100.00%
Supplies	-	-	-	901	-	0.00%
Services	287,919	433,572	443,487	576,106	668,431	50.72%
Recreational Improvements	-	-	-	-	50,000	100.00%
Miscellaneous	2,756,033	3,543,189	2,500,000	-	500,000	-80.00%
Total	\$3,043,952	\$3,976,761	\$1,933,487	\$577,007	\$1,218,431	-36.98%

FY2024 General Overhead Variances >10%

- The 2023 salaries (medical & dental insurance) credit will not be incurred in 2024.
- Services are anticipated to increase due to legal expenses and the utilities for voice/data usage increase.
- Recreational Improvement budget has been initiated for community surveys.

Overhead Expenditure Summary



FY2024 General Overhead Detail Budget
Fund & Department# 010 - K00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$(500,000)	\$ -	\$ -	-100.00%
1130	TEMPORARY SALARIES & WAGES	-	-	(150,000)	-	-	-100.00%
1140	PART-TIME HELP	-	-	(60,000)	-	-	-100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	(300,000)	-	-	-100.00%
2200	OPERATING SUPPLIES	-	-	-	901	-	0.00%
3100	PROFESSIONAL SERVICES	2,926	2,788	-	1,808	3,500	0.00%
3105	LEGAL	157,594	140,550	160,000	225,000	250,000	56.25%
3300	INSURANCE SERVICES & PREMIUMS	10,612	114,142	-	4,288	-	0.00%
3400	UTILITIES	116,787	175,769	283,487	345,010	414,931	46.37%
3500	RENTS & LEASES	-	270	-	-	-	0.00%
3900	OTHER SERVICES & CHARGES	-	53	-	-	-	0.00%
5450	SURVEYS	-	-	-	-	50,000	0.00%
9000	CONTINGENCY	-	-	500,000	-	500,000	0.00%
9300	TRANSFERS OUT	2,756,033	3,543,189	2,000,000	-	-	-100.00%
	TOTAL	\$3,043,952	\$3,976,761	\$1,933,487	\$577,007	\$1,218,431	-36.98%

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

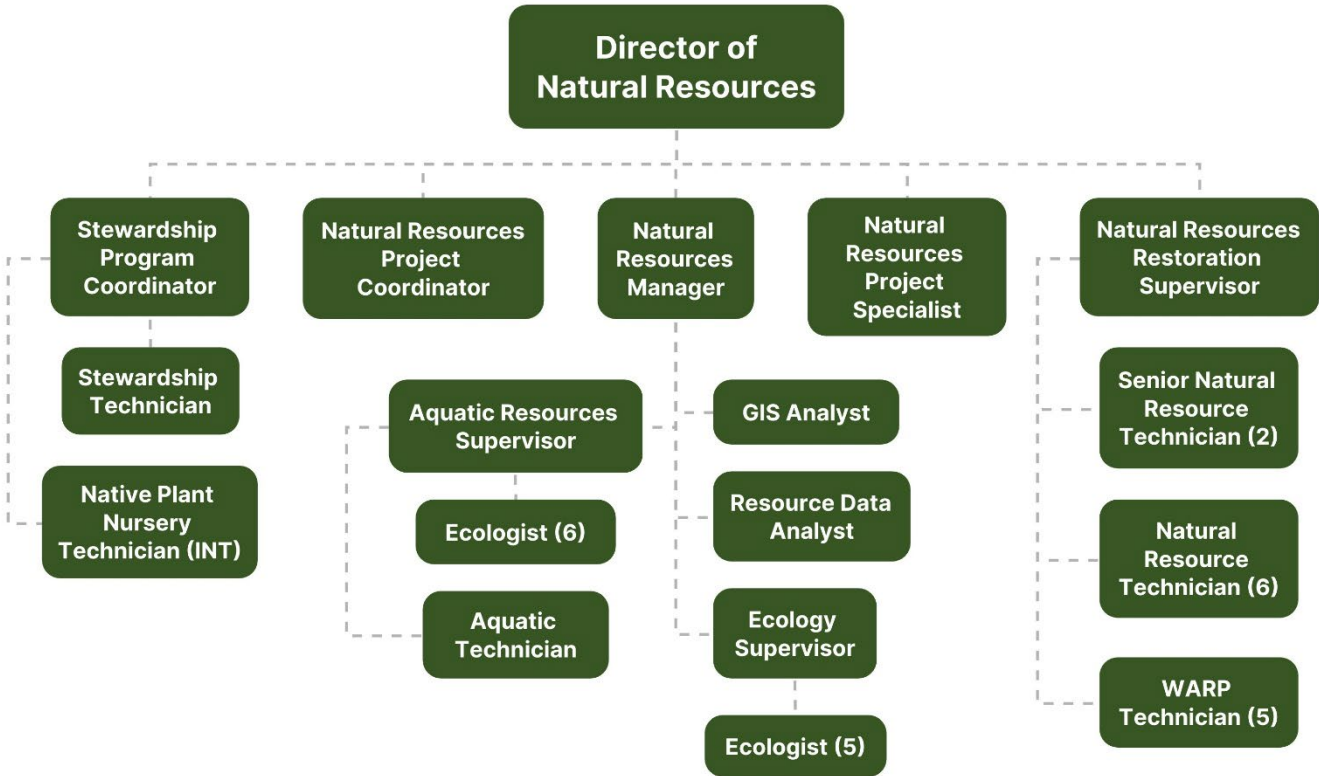
1. Provide restoration and conservation services to identified District properties to a natural state that creates ecological conditions to support prairies, wetlands, and woodlands.
Strategic Plan Goal 2 and 4, Master Plan Goal 1
2. Develop wildlife augmentation programs that focuses on sustainability 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	2022 Actual	2023 Est Actual	2024 Budget
2,500	1,513	1,597	2,000
400	400	700	900
5,000	3,276	1,810	5,000
250	167	233	250
350	164	289	350

Natural Resources



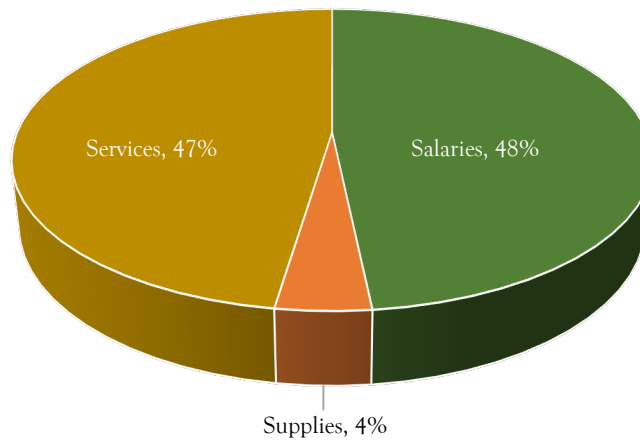
FY2024 Natural Resources Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$2,173,568	\$2,137,458	\$2,400,558	\$2,539,929	\$2,582,091	7.56%
Supplies	207,345	278,828	194,004	186,441	217,025	11.87%
Services	681,304	714,568	956,799	788,169	2,542,951	165.78%
Capital	-	-	-	-	14,710	0.00%
Total	\$3,062,217	\$3,130,854	\$3,551,361	\$3,514,539	\$5,356,777	50.84%

FY2024 Natural Resources Variances >10%

- Supplies increase to cover a new motor for aquatic management and fish surveys, grant funded expenses, revenue funded supplies for aeration systems.
- The Services increase includes the Beckman-Coulter: cell counter service agreement, and multiple grant funded restoration management projects.

Natural Resources Expenditure Summary



FY2024 Natural Resources Detail Budget

Fund & Department# 010 - D00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$1,686,230	\$1,646,893	\$1,870,136	\$1,958,331	\$1,974,317	5.57%
1120	OVERTIME	10,881	6,681	8,500	7,250	9,000	5.88%
1130	TEMPORARY SALARIES & WAGES	72,907	97,412	113,920	102,623	129,728	13.88%
1140	PART-TIME HELP	19,465	15,176	20,907	25,000	23,829	13.98%
1150	HOLIDAY PAY	172	-	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	4,594	4,081	-	10,151	-	0.00%
1250	VACATION LEAVE PAYMENTS	39,143	26,096	-	20,000	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	-	-	38,139	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	340,175	341,119	387,095	378,435	445,217	15.01%
2100	OFFICE SUPPLIES	2,835	139	1,625	843	775	-52.31%
2200	OPERATING SUPPLIES	101,785	94,037	104,025	103,215	106,000	1.90%
2400	EQUIPMENT PARTS	82	-	1,800	1,858	12,300	583.33%
2500	GROUNDS MAINT SUPPLIES	38,958	37,604	35,500	29,561	35,500	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	24,774	25,232	24,400	23,108	26,050	6.76%
2700	SMALL TOOLS & MINOR EQUIPMENT	38,911	121,815	26,654	27,855	36,400	36.56%
3100	PROFESSIONAL SERVICES	83,757	170,276	138,585	139,832	153,085	10.46%
3400	UTILITIES	50,502	54,462	121,548	62,761	57,280	-52.87%
3500	RENTS & LEASES	23,948	23,488	36,500	32,000	34,500	-5.48%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	512,229	442,755	623,096	521,846	2,252,221	261.46%
3800	EQUIP REPAIR & MAINT SERVICES	2,059	4,178	2,100	6,200	5,900	180.95%
3900	OTHER SERVICES & CHARGES	7,209	3,130	8,735	7,324	8,015	-8.24%
3903	TRAINING & DEVELOPMENT	1,601	16,279	26,235	18,206	31,950	21.78%
4300	EQUIPMENT	-	-	-	-	14,710	0.00%
	TOTAL	\$3,062,217	\$3,130,854	\$3,551,361	\$3,514,539	\$5,356,777	50.84%

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.

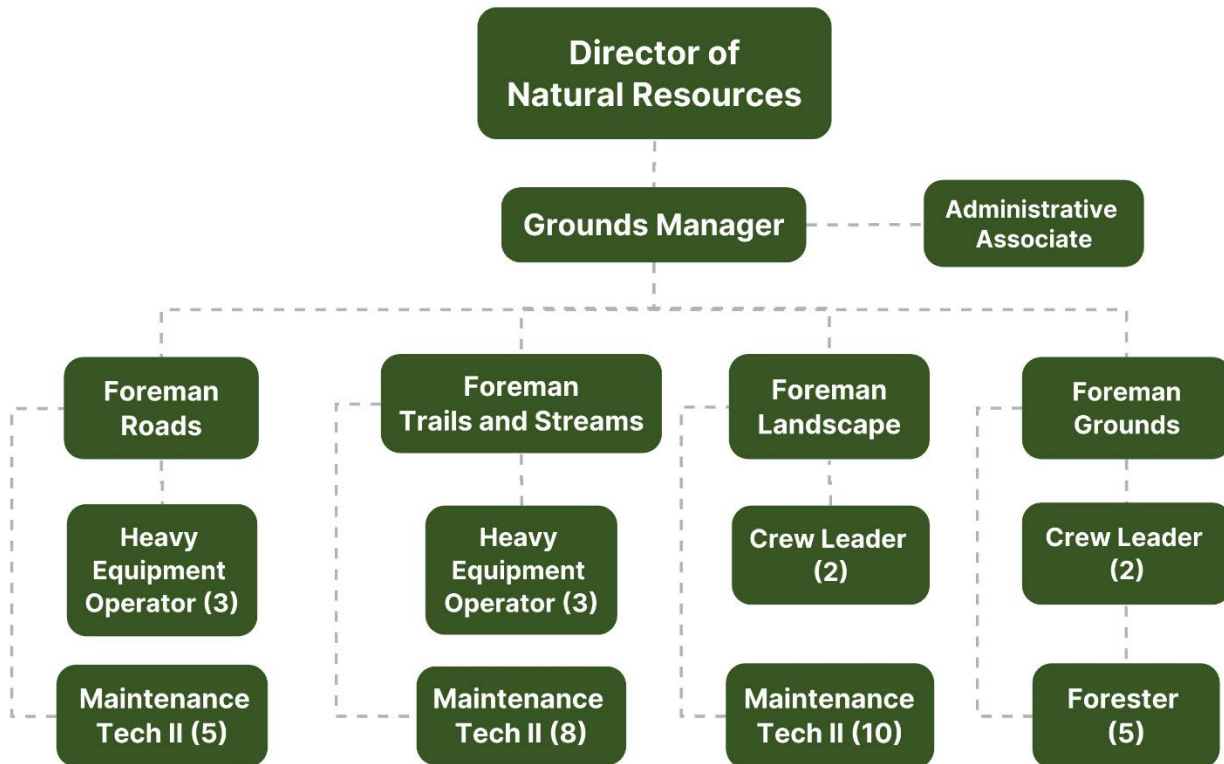
District’s Strategic Plan Goal 2 and 4, Master Plan Goal 1

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	2022 Actual	2023 Est Actual	2024 Budget
20	19.1	19.7	20
125,000	125,000	100,000	130,000
30,000	29,500	25,000	30,000
1,000	1,050	1,100	1,000
5	4.8	5.1	5

Grounds Management



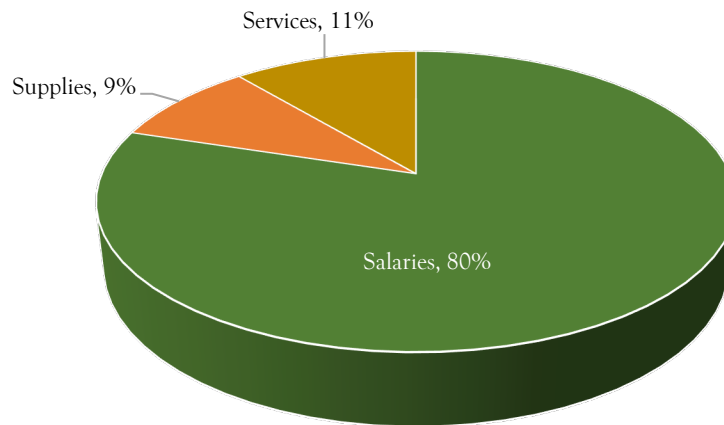
FY2024 Grounds Management Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$3,037,579	\$3,020,637	\$3,193,867	\$3,149,771	\$3,563,139	11.56%
Supplies	302,916	297,799	380,800	374,700	404,100	6.12%
Services	495,272	626,269	499,048	519,503	496,567	-0.50%
Total	\$3,835,768	\$3,944,706	\$4,073,715	\$4,043,974	\$4,463,806	9.58%

FY2024 Grounds Management Variances >10%

- Salaries increase in 2024 to include additional funding in overtime and temporary salaries & wages.

Grounds Management Expenditure Summary



FY2024 Grounds Management Detail Budget
Fund & Department# 010 - D11

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$2,379,691	\$2,290,323	\$2,543,272	\$2,528,125	\$2,837,626	11.57%
1120	OVERTIME	13,340	10,925	1,500	6,010	6,500	333.33%
1130	TEMPORARY SALARIES & WAGES	28,758	43,080	51,500	35,000	71,500	38.83%
1150	HOLIDAY PAY	287	-	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	-	26,490	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	26,739	35,172	-	15,236	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	31,032	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	588,765	583,616	597,595	565,400	647,513	8.35%
2100	OFFICE SUPPLIES	493	612	500	400	400	-20.00%
2200	OPERATING SUPPLIES	15,863	6,794	20,300	19,600	20,300	0.00%
2400	EQUIPMENT PARTS	6,945	4,231	8,000	7,000	7,300	-8.75%
2500	GROUNDS MAINT SUPPLIES	229,119	244,515	304,000	303,200	329,500	8.39%
2600	BLDG & OTHER MAINT SUPPLIES	24,786	22,235	29,500	28,000	30,100	2.03%
2700	SMALL TOOLS & MINOR EQUIPMENT	25,710	19,413	18,500	16,500	16,500	-10.81%
3100	PROFESSIONAL SERVICES	8,047	6,912	8,000	8,067	8,500	6.25%
3400	UTILITIES	44,382	50,927	87,048	85,636	69,567	-20.08%
3500	RENTS & LEASES	73,163	59,806	59,700	55,500	58,700	-1.68%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	356,745	499,256	326,100	352,800	338,200	3.71%
3800	EQUIP REPAIR & MAINT SERVICES	1,599	2,594	3,000	3,000	3,000	0.00%
3900	OTHER SERVICES & CHARGES	4,815	1,245	3,100	3,300	3,200	3.23%
3903	TRAINING & DEVELOPMENT	6,521	5,529	12,100	11,200	15,400	27.27%
	TOTAL	\$3,835,768	\$3,944,706	\$4,073,715	\$4,043,974	\$4,463,806	9.58%

Planning and Development

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

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

The Planning arm of RMD develops master plans for preserves, infrastructure, and other capital improvement projects. The projects include new or replacement structures, historic preservation, recreational facilities, trails, and water resource management. The completion of Willowbrook Wildlife Center and Danada House and Atrium headline the projects for fiscal year 2024.

Department Goals & Objectives

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

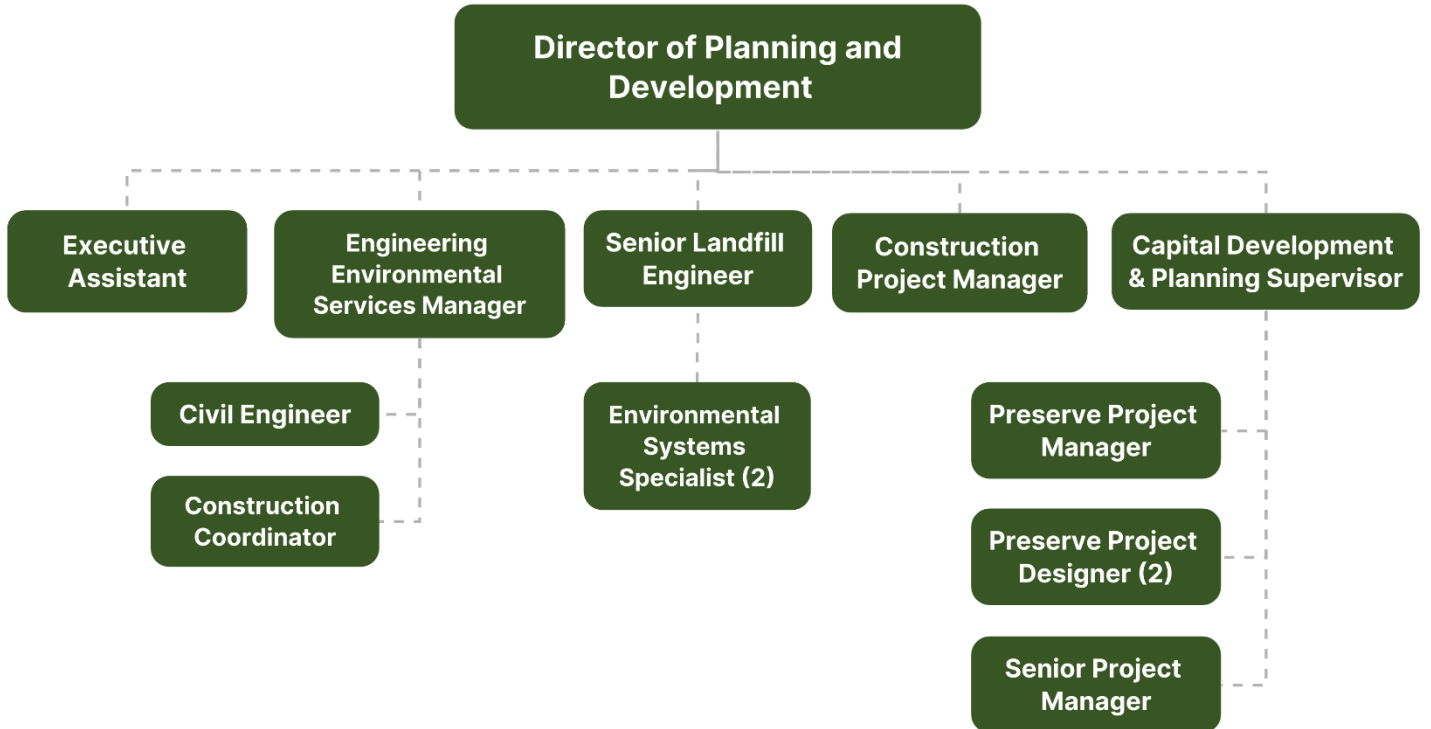
Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
12	12	12	12
85%	95	95	85
6	12	11	6

Department Structure

Planning and Development



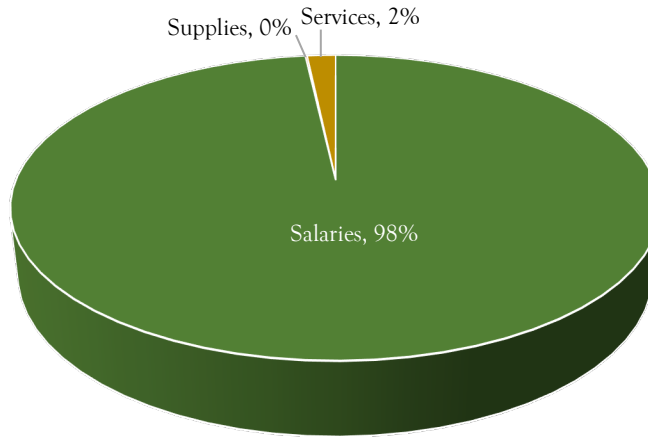
FY2024 Planning and Development Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$245,782	\$245,512	\$277,418	\$265,969	\$261,337	-5.80%
Supplies	282	137	300	300	300	0.00%
Services	644	1,128	4,480	4,480	4,480	0.00%
Total	\$246,708	\$246,778	\$282,198	\$270,749	\$266,117	-5.70%

FY2024 Planning and Development Variances >10%

- N/A

Planning & Development Expenditure Summary



FY2024 Planning and Development Detail Budget

Fund & Department# 010 - RMD

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$216,649	\$212,781	\$227,731	\$230,000	\$225,368	-1.04%
1120	OVERTIME	44	56	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	2,922	6,231	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,167	26,444	49,687	35,969	35,969	-27.61%
2200	OPERATING SUPPLIES	242	31	150	150	150	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	40	106	150	150	150	0.00%
3100	PROFESSIONAL SERVICES	-	-	100	100	100	0.00%
3900	OTHER SERVICES & CHARGES	61	450	810	810	810	0.00%
3903	TRAINING & DEVELOPMENT	583	678	3,570	3,570	3,570	0.00%
	TOTAL	\$246,708	\$246,778	\$282,198	\$270,749	\$266,117	-5.70%

Engineering and Environmental Services

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

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

Department Goals & Objectives

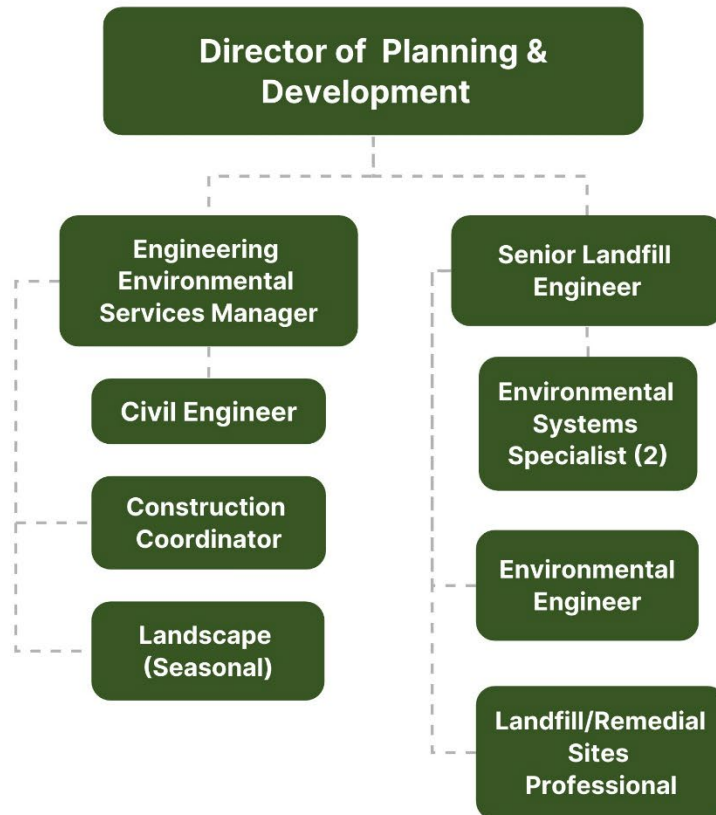
1. Evaluate, design, and execute planned improvements throughout the District that improve the health, safety, and beautification of the Forest Preserve properties and sites.
Strategic Plan Goal 1 and 4, Master Plan Goal 1 and 3
2. Operate landfills responsibly by committing appropriate resources to management and site improvements that incorporates best practices, environmental responsibility, and “green” technologies.
Strategic Plan Goal 1 and 2, Master Plan Goal 1 and 3
3. Evaluate District-owned stormwater management facilities and regulatory dams to achieve optimal operations in order to protect the health, safety and property of DuPage County residents.
Strategic Plan Goal 1 and 2, Master Plan Goal 1 and 3

Performance Measures

% of request for proposal (RFP) processes meet state statutory standards/requirements
 % of stormwater management facilities and regulatory dams in compliance with regulations
 Landfills monitored annually

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
100%	100	100	100
100%	100	100	100
7	7	7	7

Engineering and Environmental Services



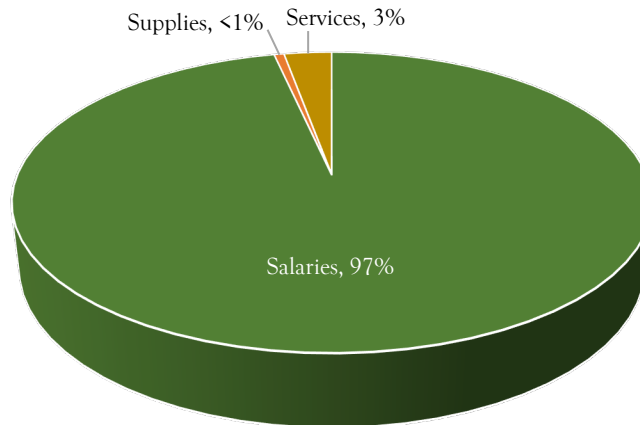
FY2024 Engineering and Environmental Services Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$478,304	\$485,272	\$695,069	\$687,369	\$938,583	35.03%
Supplies	3,729	1,912	5,015	3,050	5,765	14.96%
Services	24,600	23,352	30,275	20,408	27,950	-7.68%
Total	\$506,633	\$510,535	\$730,359	\$710,827	\$972,298	33.13%

FY2024 Engineering and Environmental Services Variances >10%

- Salaries are anticipated to increase due to additional full-time positions.
- Supplies are anticipated to increase due to the purchase of uniforms, safety boots, and personal protective equipment for additional staff.

Environmental Services Expenditure Summary



FY2024 Engineering and Environmental Services Detail Budget
Fund & Department# 010 - I00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$412,886	\$411,420	\$558,714	\$558,714	\$730,277	30.71%
1120	OVERTIME	-	-	-	-	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	7,174	15,400	7,700	15,400	0.00%
1250	VACATION LEAVE PAYMENTS	-	369	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	65,418	66,309	120,955	120,955	192,906	59.49%
2100	OFFICE SUPPLIES	904	42	1,200	600	1,200	0.00%
2200	OPERATING SUPPLIES	1,896	1,291	2,290	1,300	2,590	13.10%
2600	BLDG & OTHER MAINT SUPPLIES	250	15	200	50	200	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	679	564	1,325	1,100	1,775	33.96%
3400	UTILITIES	20,519	20,359	16,000	14,858	3,500	-78.13%
3800	EQUIP REPAIR & MAINT SERVICES	1,650	1,650	1,650	1,650	1,650	0.00%
3900	OTHER SERVICES & CHARGES	124	609	900	900	1,600	77.78%
3903	TRAINING & DEVELOPMENT	2,307	734	11,725	3,000	21,200	80.81%
	TOTAL	\$506,633	\$510,535	\$730,359	\$710,827	\$972,298	33.13%

Public Safety and Services

The Public Safety & Services Department encompasses Ranger Operations, Law Enforcement, 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. The Law Enforcement division operates 365 days of the year maintaining a safe and orderly environment for preserve users. Facilities Management repairs, rehabilitates, and conducts preventative maintenance on all District structures including buildings, bridges, shelters, and signage. 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 2024 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 FY2024

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

	2022 Actual	2023 Est Actual	2024 Budget
Benchmark	4	2	5
	20	12	29
	30	30	30

Department Structure

Public Safety and Services



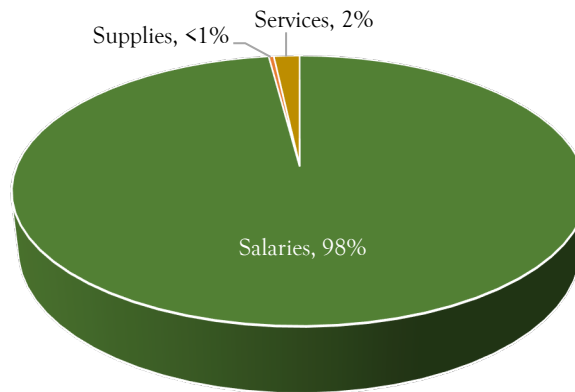
FY2024 Public Safety and Services Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$72,773	\$174,118	\$174,218	\$317,268	82.21%
Supplies	-	-	500	500	1,100	120.00%
Services	-	-	5,100	2,604	5,600	9.80%
Total	\$ -	\$72,773	\$179,718	\$177,322	\$323,968	80.26%

FY2024 Public Safety and Services Variances >10%

- Salaries are budgeted for two full time employees in 2024 compared to one full time employee in 2023.
- Operating supplies are anticipated to be utilized in 2024 compared to no budget in 2023.

Public Services & Safety Expenditure Summary



FY2024 Public Safety and Services Detail Budget
Fund & Department# 010 - PSS

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$ -	\$72,773	\$144,900	\$145,000	\$272,480	88.05%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	29,218	29,218	44,788	53.29%
2100	OFFICE SUPPLIES	-	-	500	500	500	0.00%
2200	OPERATING SUPPLIES	-	-	-	-	600	100.00%
3400	UTILITIES	-	-	600	504	600	0.00%
3900	OTHER SERVICES & CHARGES	-	-	-	-	500	100.00%
3903	TRAINING & DEVELOPMENT	-	-	4,500	2,100	4,500	0.00%
	TOTAL	\$ -	\$72,773	\$179,718	\$177,322	\$323,968	80.26%

Law Enforcement

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

The department is recognized by the Commission on Accreditation for Law Enforcement Agencies (CALEA) since 2001 and a member of the DuPage MERIT task force. Law enforcement regularly evaluates and implements measures to make safety a priority across all District properties. The team deployed license plate readers (2022 and 2023) in areas throughout the District to deter burglaries, vandalism, and improve overall safety. The system doubles as a resource that assists with missing persons, sex offenders, stolen vehicles, and active warrants. The department budgeted in 2023 to purchase body-worn cameras and tasers with plans to implement them during 2023 and 2024.

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

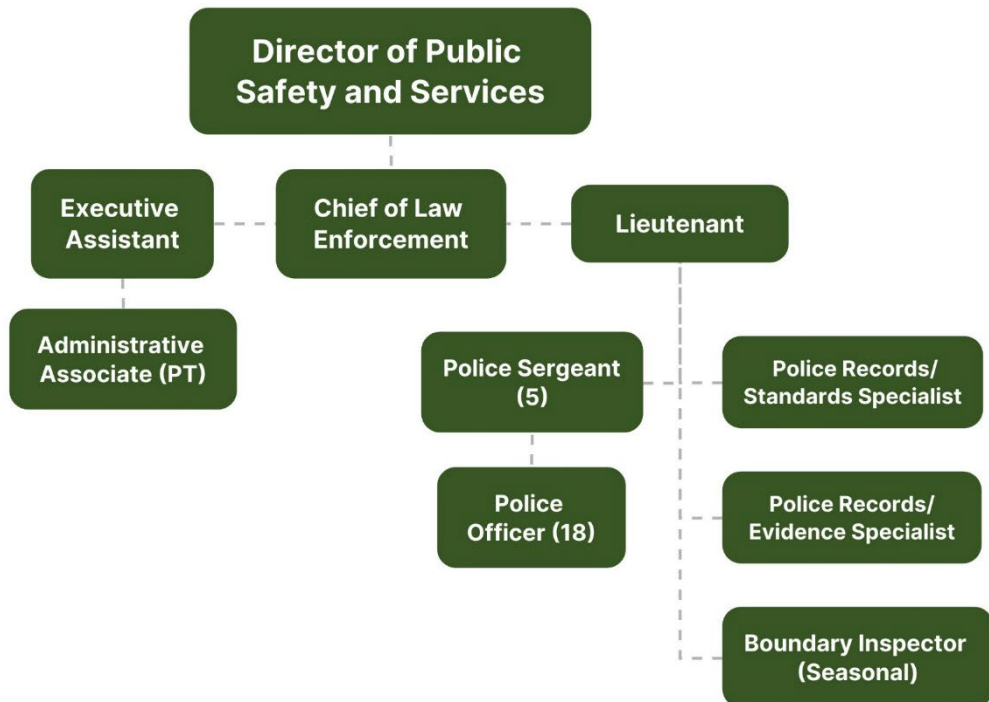
Performance Measures

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	2022 Actual	2023 Est Actual	2024 Budget
100%	100%	100%	100%
25%	20%	27%	25%
15	18	14	20

Department Structure

Law Enforcement



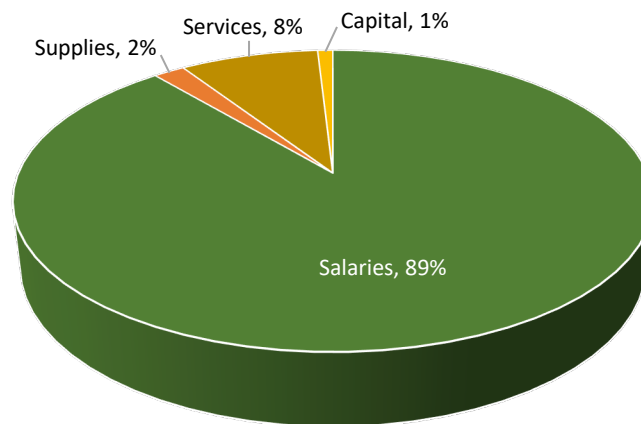
FY2024 Law Enforcement Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$2,743,552	\$3,029,517	\$3,166,892	\$3,114,192	\$3,172,874	0.19%
Supplies	51,201	47,018	64,062	64,060	67,466	5.31%
Services	216,741	242,799	291,070	281,867	298,165	2.44%
Capital	-	35,645	73,675	64,937	32,754	-55.54%
Total	\$3,011,495	\$3,354,980	\$3,595,699	\$3,525,056	\$3,571,259	-0.68%

FY2024 Law Enforcement Variances >10%

- Capital was budgeted for more in 2023 due to that State of Illinois’s requirement for body cameras compared to handguns, an evidence dryer, and flocks budgeted for 2024.

Law Enforcement Expenditure Summary



FY2024 Law Enforcement Detail Budget
Fund & Department# 010 - U00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$2,205,081	\$2,295,207	\$2,425,929	\$2,348,383	\$2,446,971	0.87%
1120	OVERTIME	69,911	116,548	75,000	105,000	100,000	33.33%
1130	TEMPORARY SALARIES & WAGES	5,663	11,106	13,500	13,500	14,000	3.70%
1140	PART-TIME HELP	23,464	23,279	24,542	17,000	25,188	2.63%
1150	HOLIDAY PAY	18,868	24,294	22,500	27,500	30,000	33.33%
1245	SICK LEAVE PAYMENTS	34,999	36,654	-	14,125	-	0.00%
1250	VACATION LEAVE PAYMENTS	32,307	38,422	-	17,702	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	125,997	86,098	51,659	-	-100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	353,259	358,011	519,323	519,323	556,715	7.20%
2100	OFFICE SUPPLIES	1,550	1,370	1,850	1,850	875	-52.70%
2200	OPERATING SUPPLIES	39,086	40,287	45,300	45,300	48,909	7.97%
2600	BLDG & OTHER MAINT SUPPLIES	1,787	1,414	2,550	2,550	2,550	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	8,777	3,947	14,362	14,360	15,132	5.36%
3100	PROFESSIONAL SERVICES	147,851	160,649	169,866	169,866	170,798	0.55%
3105	LEGAL	23,976	16,503	22,000	20,000	22,000	0.00%
3400	UTILITIES	27,888	27,263	28,800	24,706	25,200	-12.50%
3500	RENTS & LEASES	-	7,500	21,750	21,750	22,500	3.45%
3800	EQUIP REPAIR & MAINT SERVICES	813	1,355	1,700	1,578	1,500	-11.76%
3900	OTHER SERVICES & CHARGES	6,023	7,977	9,358	9,300	14,215	51.90%
3903	TRAINING & DEVELOPMENT	10,191	21,552	37,596	34,667	41,952	11.59%
4300	EQUIPMENT	-	35,645	73,675	64,937	32,754	-55.54%
	TOTAL	\$3,011,495	\$3,354,980	\$3,595,699	\$3,525,056	\$3,571,259	-0.68%

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 check-ins, and patron feedback. The team assists with snow and ice control, trail grooming, snow tube rentals, prescribed burns, and coordinates with other departments and divisions as needed. The Ranger Operations Department hosts and manages the Ranger Adventure Camps, Just for Kids Fishing Derby, Archery Open House, boat rentals, 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

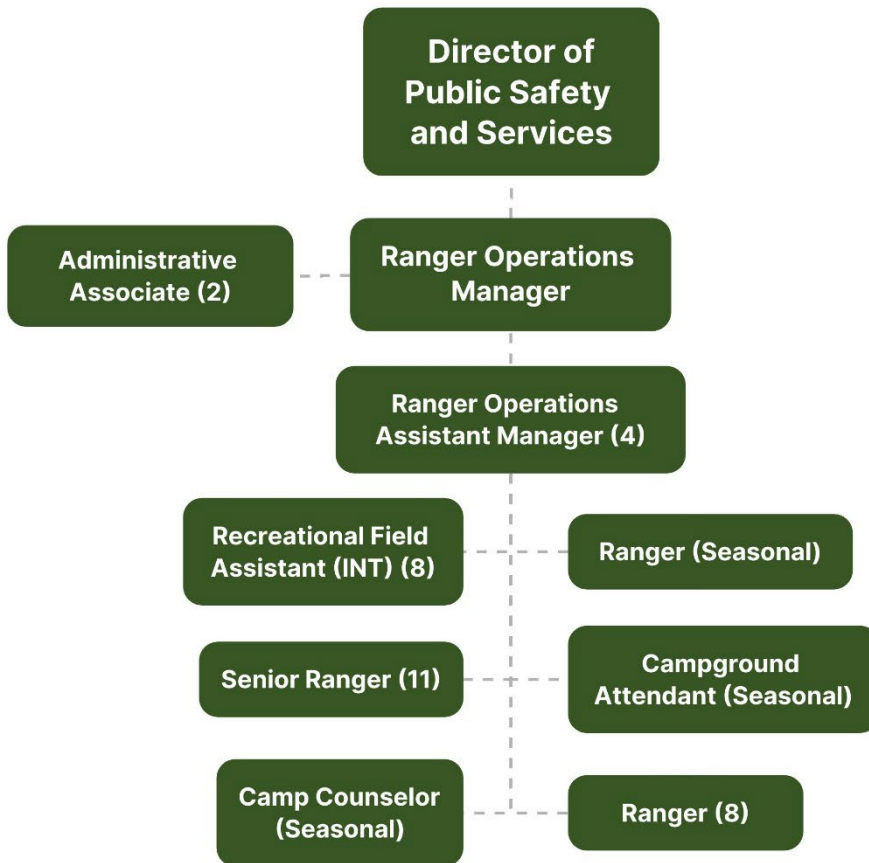
of Special Use, Youth Camping, Family Camping, and Picnic permits serviced by Ranger Operations

of recreation programs, events, and outreach activities

Community engagement encounters initiated by personnel

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
6815	N/A	6500	6500
100	N/A	100	100
131	N/A	120	131

Ranger Operations



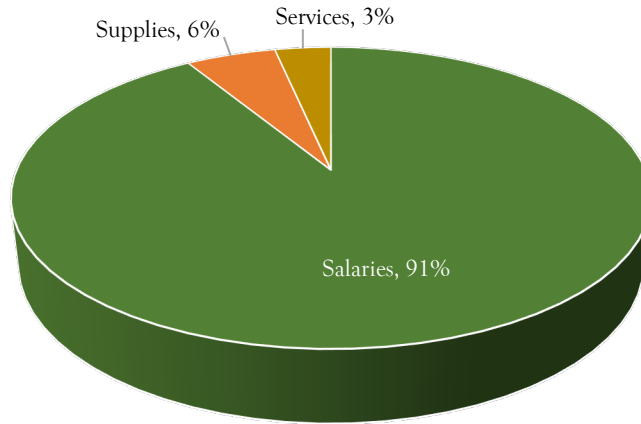
FY2024 Ranger Operations Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$2,181,040	\$1,958,420	\$2,168,339	\$2,172,959	\$2,323,225	7.14%
Supplies	93,600	91,011	134,655	125,555	138,155	2.60%
Services	84,365	90,822	132,626	108,471	86,303	-34.93%
Total	\$2,359,006	\$2,140,253	\$2,435,620	\$2,406,985	\$2,547,683	4.60%

FY2024 Ranger Operations Variances >10%

- Services are anticipated to decrease due to Comcast being fully allocated to General Overhead in 2024.

Site Operations Expenditure Summary



FY2024 Ranger Operations Detail Budget
Fund & Department# 010 - G00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$1,504,334	\$1,365,829	\$1,477,851	\$1,434,120	\$1,478,429	0.04%
1120	OVERTIME	2,324	3,273	7,000	5,000	12,000	71.43%
1130	TEMPORARY SALARIES & WAGES	220,634	138,855	243,600	225,000	260,400	6.90%
1140	PART-TIME HELP	84,862	82,358	102,086	98,000	156,467	53.27%
1150	HOLIDAY PAY	2,694	6,070	5,200	5,200	5,500	5.77%
1250	VACATION LEAVE PAYMENTS	12,934	18,339	-	6,471	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	-	-	-	66,566	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	353,259	343,696	332,602	332,602	410,429	23.40%
2100	OFFICE SUPPLIES	521	271	555	555	555	0.00%
2200	OPERATING SUPPLIES	13,328	13,256	33,600	31,000	34,800	3.57%
2250	SUMMER CAMP EXPENSES	1,406	1,487	1,600	1,600	1,600	0.00%
2300	FUEL & LUBRICANTS	200	624	950	750	750	-21.05%
2400	EQUIPMENT PARTS	714	307	1,100	1,100	1,100	0.00%
2500	GROUNDS MAINT SUPPLIES	31,436	35,282	48,700	43,000	45,000	-7.60%
2600	BLDG & OTHER MAINT SUPPLIES	9,343	10,625	13,600	13,000	14,800	8.82%
2700	SMALL TOOLS & MINOR EQUIPMENT	36,652	29,158	34,550	34,550	39,550	14.47%
3100	PROFESSIONAL SERVICES	7,714	10,721	12,000	12,000	6,500	-45.83%
3400	UTILITIES	60,861	62,542	87,626	74,271	46,803	-46.59%
3500	RENTS & LEASES	14,090	13,784	20,000	12,000	20,000	0.00%
3900	OTHER SERVICES & CHARGES	1,533	828	3,000	2,200	3,000	0.00%
3903	TRAINING & DEVELOPMENT	167	2,947	10,000	8,000	10,000	0.00%
	TOTAL	\$2,359,006	\$2,140,253	\$2,435,620	\$2,406,985	\$2,547,683	4.60%

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 2023 with the “Leading Fleets” award as the #1 ranked Small Fleet (ranked #2 overall) presented by the Government Fleet Magazine and American Public Works Association (APWA). The team was also the recipient of the 2023 “100 Best Fleets” award (ranked #23 overall) and as a “Green Garage” (#5 overall) by the NAFA Fleet Management Association.

The District’s Safety program is operated out of Fleet Management by the Field Safety Coordinator. The District views the safety function in-the-field critical to protect employees and serve the entire organization and patrons. The safety coordinator focuses on developing procedures and providing training District-Wide including AED, CPR, First Aid, 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

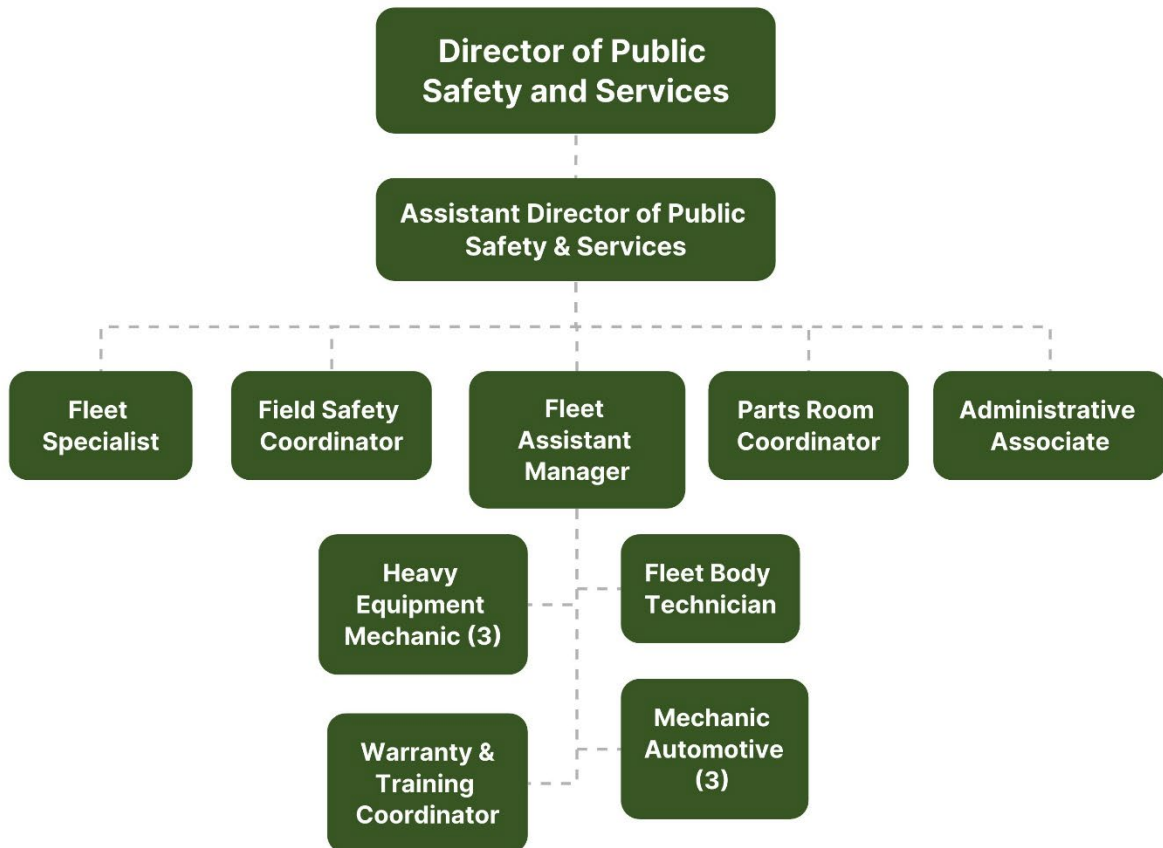
Performance Measures

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

	2022	2023 Est	2024
Benchmark	Actual	Actual	Budget
98%	96%	97%	98%
80%	79%	79%	80%
1000	1527	1300	1500

Department Structure

Fleet Management



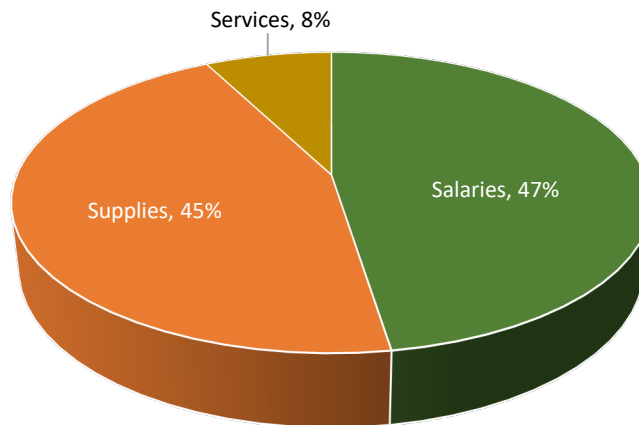
FY2024 Fleet Management Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$1,113,529	\$1,130,464	\$1,231,367	\$1,208,841	\$1,192,775	-3.13%
Supplies	1,050,801	1,121,826	1,126,000	1,106,000	1,126,000	0.00%
Services	121,951	147,849	273,371	196,363	191,806	-29.84%
Capital	23,962	38,169	45,000	45,000	25,000	-44.44%
Total	\$2,310,243	\$2,438,307	\$2,675,738	\$2,556,204	\$2,535,581	-5.24%

FY2024 Fleet Management Department Variances >10%

- Services are anticipated to decrease in 2024 due to Comcast being fully allocated to General Overhead in 2024, and a decrease in budgeted electric and water charges.
- Capital is anticipated a decrease related to equipment and general fleet infrastructure improvements.

Fleet Management Expenditure Summary



FY2024 Fleet Management Detail Budget
Fund & Department# 010 - J01

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$875,366	\$936,611	\$1,027,826	\$1,000,500	\$960,700	-6.53%
1120	OVERTIME	1,057	2,059	1,200	1,000	1,200	0.00%
1130	TEMPORARY SALARIES & WAGES	3,891	9,580	18,000	12,000	18,000	0.00%
1245	SICK LEAVE PAYMENTS	8,831	-	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	20,145	10,187	-	11,000	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	34,151	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	170,088	172,028	184,341	184,341	212,875	15.48%
2100	OFFICE SUPPLIES	6,961	11,304	15,000	15,000	14,000	-6.67%
2200	OPERATING SUPPLIES	5,108	4,320	9,000	9,000	10,000	11.11%
2300	FUEL & LUBRICANTS	578,326	692,116	650,000	630,000	640,000	-1.54%
2400	EQUIPMENT PARTS	441,460	391,238	420,000	420,000	420,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	13,727	15,107	24,000	24,000	34,000	41.67%
2700	SMALL TOOLS & MINOR EQUIPMENT	5,219	7,740	8,000	8,000	8,000	0.00%
3100	PROFESSIONAL SERVICES	3,151	3,370	43,035	30,000	43,200	0.38%
3400	UTILITIES	67,284	80,779	148,641	86,013	70,506	-52.57%
3500	RENTS & LEASES	220	331	400	350	400	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	42,643	55,132	45,000	45,000	45,000	0.00%
3900	OTHER SERVICES & CHARGES	7,246	3,976	12,000	11,000	12,000	0.00%
3903	TRAINING & DEVELOPMENT	1,406	4,260	24,295	24,000	20,700	-14.80%
4200	OPER IMPROVEMENTS & STRUCTURES	8,213	15,894	20,000	20,000	25,000	25.00%
4300	EQUIPMENT	15,748	22,275	25,000	25,000	-	-100.00%
	TOTAL	\$2,310,243	\$2,438,307	\$2,675,738	\$2,556,204	\$2,535,581	-5.24%

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 works on projects like bridge rail systems and repairs, shelter repairs and replacements, bench installations, energy efficient upgrades, compliance and annual maintenance services.

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

Facilities Management 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

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

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

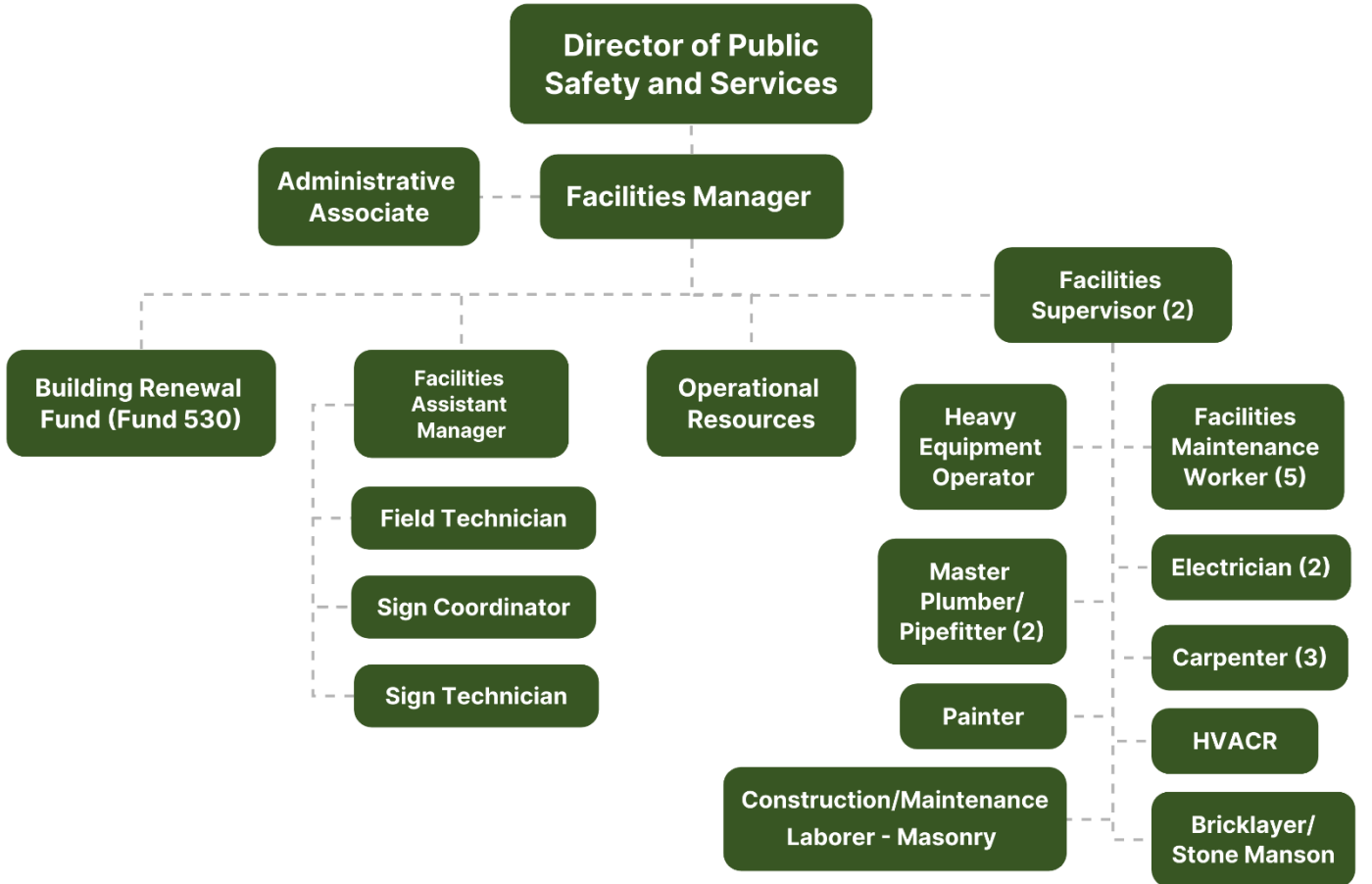
Performance Measures

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

	2022	2023 Est	2024
Benchmark	Actual	Actual	Budget
1,600	1,636	1,640	1,640
3,200	3,218	3,200	3,200
300	309	300	300

Department Structure

Facilities Management

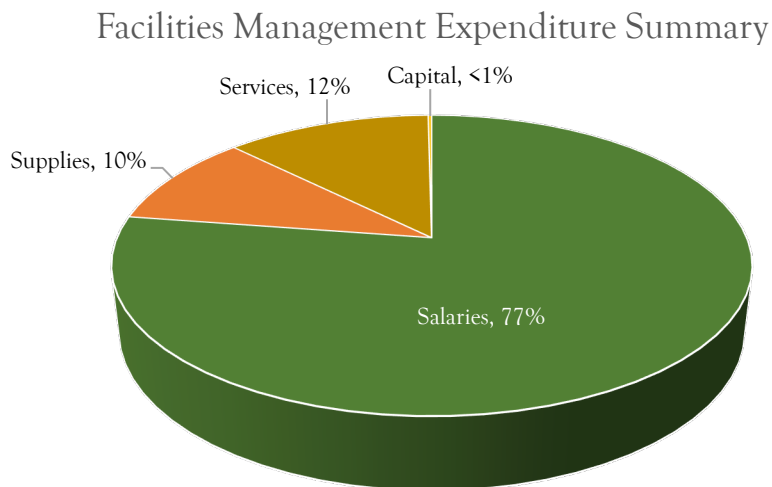


FY2024 Facilities Management Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$1,798,966	\$1,879,827	\$2,121,414	\$2,194,000	\$2,376,346	12.02%
Supplies	268,734	281,262	283,599	282,200	308,480	8.77%
Services	254,558	307,892	390,548	363,392	380,184	-2.65%
Capital	-	-	-	-	6,500	0.00%
Total	\$2,322,258	\$2,468,981	\$2,795,561	\$2,839,592	\$3,071,510	9.87%

FY2024 Facilities Management Variances >10%

- Salaries are anticipated to increase in 2024 due to additional full-time positions.



FY2024 Facilities Management Detail Budget
Fund & Department# 010 - J00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$1,437,068	\$1,524,328	\$1,651,506	\$1,700,000	\$1,856,049	12.39%
1120	OVERTIME	2,637	2,230	3,000	2,000	1,500	-50.00%
1130	TEMPORARY SALARIES & WAGES	-	14,430	29,280	22,000	25,560	-12.70%
1245	SICK LEAVE PAYMENTS	7,957	7,799	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	-	-	-	5,000	-	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	24,213	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	327,092	331,040	437,628	465,000	493,237	12.71%
2100	OFFICE SUPPLIES	-	157	200	350	300	50.00%
2200	OPERATING SUPPLIES	8,647	4,799	9,300	9,300	11,950	28.49%
2300	FUEL & LUBRICANTS	421	160	350	250	300	-14.29%
2400	EQUIPMENT PARTS	1,785	3,538	3,500	3,500	4,960	41.71%
2500	GROUNDS MAINT SUPPLIES	17,556	13,154	18,949	17,500	19,750	4.23%
2600	BLDG & OTHER MAINT SUPPLIES	221,563	243,503	240,000	240,000	253,300	5.54%
2700	SMALL TOOLS & MINOR EQUIPMENT	18,760	15,951	11,300	11,300	17,920	58.58%
3100	PROFESSIONAL SERVICES	17,842	31,256	22,900	22,000	37,550	63.97%
3400	UTILITIES	107,325	135,968	171,629	141,392	133,164	-22.41%
3500	RENTS & LEASES	52,435	57,952	91,926	86,000	89,000	-3.18%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	60,299	59,886	73,500	73,500	78,850	7.28%
3602	GUARD RESIDENCES	3,879	8,548	10,000	22,000	18,000	80.00%
3800	EQUIP REPAIR & MAINT SERVICES	233	364	500	500	500	0.00%
3900	OTHER SERVICES & CHARGES	8,434	7,917	9,343	8,000	10,220	9.39%
3903	TRAINING & DEVELOPMENT	4,111	6,002	10,750	10,000	12,900	20.00%
4300	EQUIPMENT	-	-	-	-	6,500	100.00%
	TOTAL	\$2,322,258	\$2,468,981	\$2,795,561	\$2,839,592	\$3,071,510	9.87%

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 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	2022 Actual	2023 Est Actual	2024 Budget
25	N/A	N/A	25
100%	100%	100%	100%
25	24	27	27

Department Structure

Operational Resources



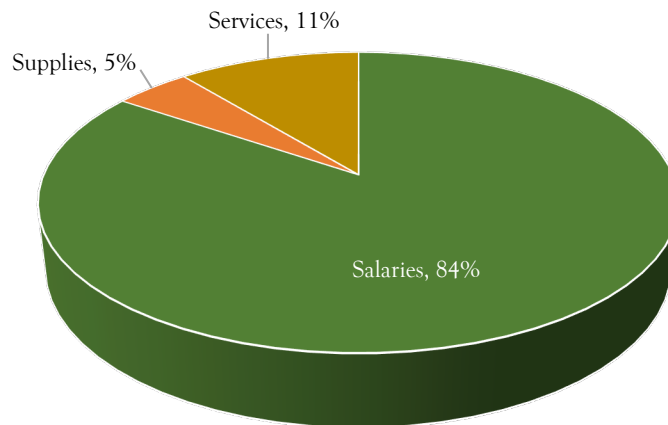
FY2024 Operational Resources Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$263,528	\$289,486	\$355,716	\$330,058	\$372,205	4.64%
Supplies	3,635	4,123	13,946	14,703	20,225	45.02%
Services	25,750	34,804	43,534	38,780	48,200	10.72%
Total	\$292,913	\$328,412	\$413,196	\$383,541	\$440,630	6.64%

FY2024 Operational Resources Variances >10%

- Supplies are anticipated to increase due to the cost and need of miscellaneous operating supplies, uniforms, de-icing material, and custodial supplies and equipment.
- Services are anticipated to increase due to an increase cost in headquarters custodial services, elevator maintenance and certification, the disposal of waste stream items, and employee training and certifications.

Operational Resources Expenditure Summary



FY2024 Operational Resources Detail Budget
Fund & Department# 010 - FLD

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$188,598	\$205,783	\$269,558	\$244,724	\$276,993	2.76%
1120	OVERTIME	617	2,519	1,500	2,000	2,500	66.67%
1245	SICK LEAVE PAYMENTS	2,902	2,902	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	5,992	4,999	-	5,068	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	65,418	73,283	84,658	78,266	92,712	9.51%
2100	OFFICE SUPPLIES	96	209	200	200	350	75.00%
2200	OPERATING SUPPLIES	1,032	829	1,275	2,153	2,000	56.86%
2500	GROUNDS MAINT SUPPLIES	36	558	1,000	1,000	1,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	1,977	1,575	7,971	7,850	10,375	30.16%
2700	SMALL TOOLS & MINOR EQUIPMENT	496	951	3,500	3,500	6,500	85.71%
3400	UTILITIES	537	1,437	3,000	2,136	3,000	0.00%
3500	RENTS & LEASES	-	-	500	300	500	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	25,212	32,497	34,800	32,850	37,600	8.05%
3900	OTHER SERVICES & CHARGES	-	544	744	744	1,100	47.85%
3903	TRAINING & DEVELOPMENT	-	325	4,490	2,750	6,000	33.63%
	TOTAL	\$292,913	\$328,412	\$413,196	\$383,541	\$440,630	6.64%

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
5	13	20	10
6	N/A	N/A	6
10	N/A	N/A	15

Department Structure

Community Engagement



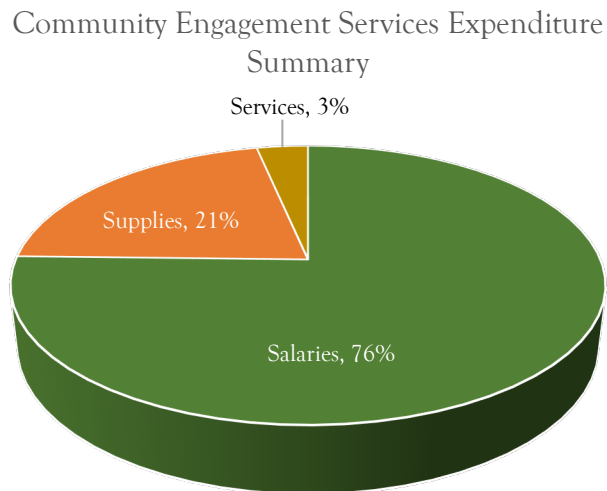
*All sites shown in this chart have a manager that reports to the Director of Community Engagement.

FY2024 Community Engagement Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$220,900	\$232,703	\$255,352	\$356,540	\$379,580	48.65%
Supplies	39,230	51,419	70,990	71,502	107,220	51.04%
Services	11,421	12,737	15,665	15,467	16,729	6.79%
Total	\$271,551	\$296,859	\$342,007	\$443,509	\$503,529	47.23%

FY2024 Community Engagement Variances >10%

- Salaries increased in 2024 with an additional full time employee.
- Items for resale expenditure was increased to include gift shop items and an increase for the Native Plants, Trees & Shrubs sale.



FY2024 Community Engagement Budget Detail
Fund & Department# 010 - ED1

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$194,732	\$202,299	\$215,241	\$296,532	\$326,800	51.83%
1120	OVERTIME	-	-	-	8	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	3,945	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,167	26,460	40,111	60,000	52,780	31.58%
2100	OFFICE SUPPLIES	120	145	190	-	220	15.79%
2200	OPERATING SUPPLIES	405	274	4,200	4,200	2,000	-52.38%
2700	SMALL TOOLS & MINOR EQUIPMENT	73	-	600	350	-	-100.00%
2800	PURCHASES FOR RESALE	38,632	50,999	66,000	66,952	105,000	59.09%
3100	PROFESSIONAL SERVICES	5,371	6,921	9,835	9,600	8,038	-18.27%
3400	UTILITIES	4,401	4,397	1,200	1,034	1,800	50.00%
3900	OTHER SERVICES & CHARGES	702	507	869	933	1,273	46.49%
3903	TRAINING & DEVELOPMENT	947	912	3,761	3,900	5,618	49.38%
	TOTAL	\$271,551	\$296,859	\$342,007	\$443,509	\$503,529	47.23%

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

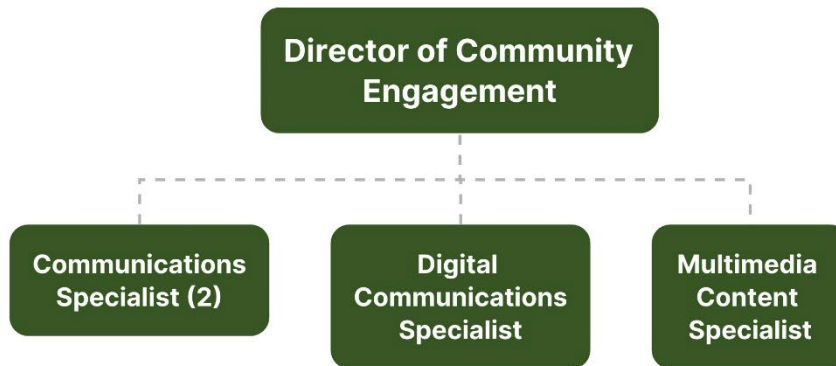
1. Increase public engagement utilizing multiple platforms and mediums to reach all stakeholders in DuPage County and those interested in the Forest Preserve District which are not residents.
Strategic Plan Goal 3, Master Plan Goal 5
2. Continue to develop and strengthen the District’s brand.
Strategic 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	2022 Actual	2023 Est Actual	2024 Budget
4	4	5	5
3	3	3	3
24	55	36	24

Community Relations



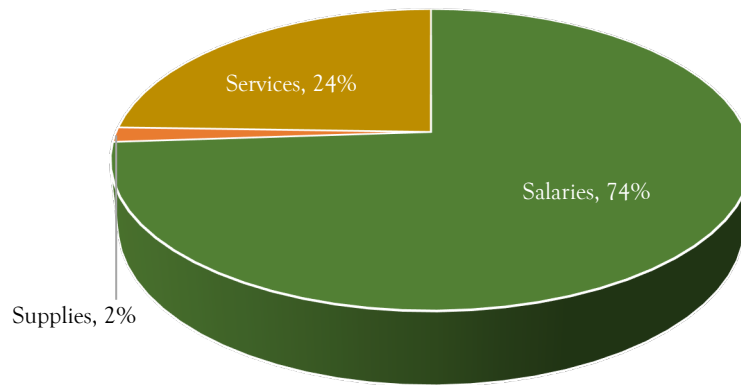
FY2024 Community Relations Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$705,906	\$459,110	\$467,378	\$457,745	\$443,926	-5.02%
Supplies	9,264	9,168	13,820	10,306	9,460	-31.55%
Services	81,620	59,661	121,870	85,159	147,100	20.70%
Total	\$796,790	\$527,938	\$603,068	\$553,209	\$600,486	-0.43%

FY2024 Community Relations Variances >10%

- Supplies decreased due to the elimination of the branded district items for resale in 2024.
- Services increased due to the increased costs in services and memberships as well as increasing the postage volume for 2024.

Community Relations Expenditure Summary



FY2024 Community Relations Detail Budget
Fund & Department# 010 - N00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$588,832	\$362,914	\$379,060	\$355,684	\$372,362	-1.77%
1120	OVERTIME	287	-	-	-	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	-	9,600	9,600	9,600	0.00%
1250	VACATION LEAVE PAYMENTS	12,118	3,360	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	104,669	92,835	78,718	92,461	61,964	-21.28%
2100	OFFICE SUPPLIES	1,389	1,541	970	1,106	1,110	14.43%
2200	OPERATING SUPPLIES	439	2,171	1,000	1,000	1,500	50.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	5,485	5,058	6,850	4,200	6,850	0.00%
2800	PURCHASES FOR RESALE	1,951	397	5,000	4,000	-	-100.00%
3100	PROFESSIONAL SERVICES	62,724	50,524	100,000	66,100	114,600	14.60%
3400	UTILITIES	1,750	955	1,200	1,889	1,800	50.00%
3900	OTHER SERVICES & CHARGES	10,947	5,169	10,170	10,170	16,100	58.31%
3903	TRAINING & DEVELOPMENT	6,199	3,013	10,500	7,000	14,600	39.05%
	TOTAL	\$796,790	\$527,938	\$603,068	\$553,209	\$600,486	-0.43%

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	2022 Actual	2023 Est Actual	2024 Budget
2	2	3	2
1	1	1	1
2	2	2	2

Visitor Engagement



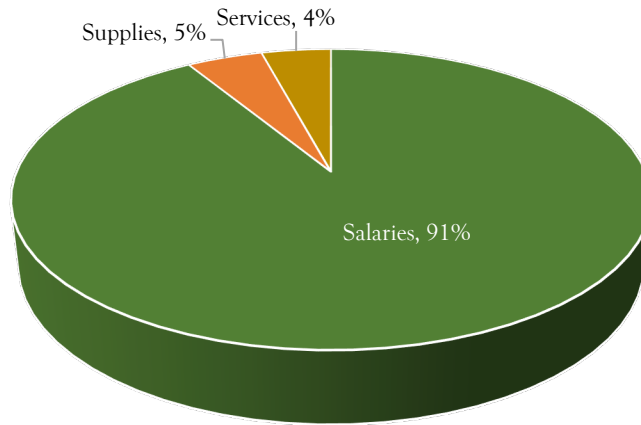
FY2024 Visitor Engagement Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$655,287	\$670,762	\$738,483	\$738,783	\$665,470	-9.89%
Supplies	667	9,192	27,300	20,510	33,300	21.98%
Services	16,402	15,332	36,990	24,200	30,620	-17.22%
Total	\$672,356	\$695,285	\$802,773	\$783,493	\$729,390	-9.14%

FY2024 Visitor Engagement Variances >10%

- Supplies increase is based on the need for accessibility resources for implementation of the Recreational Accessibility Plan.
- Services decreased in utilities as well as training and development with an increase in professional services for accessibility consulting services.

Visitor Services Expenditure Summary



FY2024 Visitor Engagement Detail Budget
Fund & Department# 010 - N01

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$505,230	\$517,719	\$585,311	\$585,311	\$493,262	-15.73%
1120	OVERTIME	65	6	300	600	600	100.00%
1130	TEMPORARY SALARIES & WAGES	12,048	20,687	49,840	49,840	42,840	-14.04%
1140	PART-TIME HELP	5,287	-	-	-	18,000	0.00%
1250	VACATION LEAVE PAYMENTS	1,821	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	130,837	132,350	103,032	103,032	110,768	7.51%
2100	OFFICE SUPPLIES	235	328	2,150	2,150	2,150	0.00%
2200	OPERATING SUPPLIES	431	4,857	15,500	13,260	21,500	38.71%
2250	SUMMER CAMP EXPENSES	-	3,502	7,200	4,000	7,200	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	506	1,900	1,000	1,900	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	550	100	550	0.00%
3100	PROFESSIONAL SERVICES	5,898	3,817	6,410	5,000	11,200	74.73%
3400	UTILITIES	2,767	2,056	14,350	4,200	4,800	-66.55%
3900	OTHER SERVICES & CHARGES	7,220	7,386	10,630	10,000	10,420	-1.98%
3903	TRAINING & DEVELOPMENT	517	2,072	5,600	5,000	4,200	-25.00%
	TOTAL	\$672,356	\$695,285	\$802,773	\$783,493	\$729,390	-9.14%

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

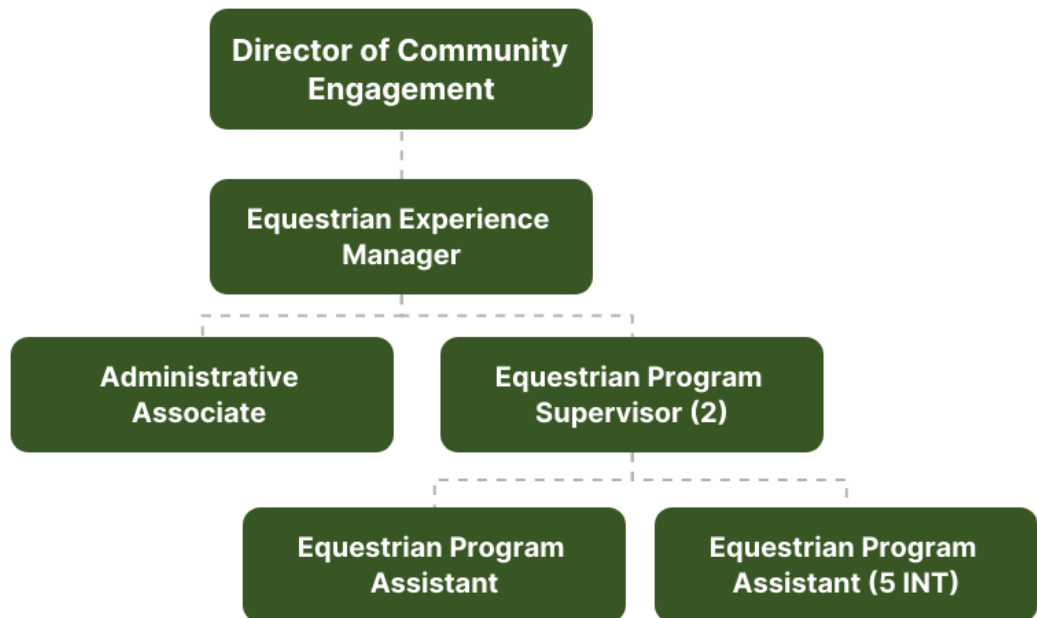
Evaluate and plan a “Self-guided” tour program for sites, preserves and their amenities annually.

Review and plan new partnership opportunities for activities and events

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
2	0	2	0
1	1	1	2
2	15	16	17

Department Structure

Danada Equestrian Center



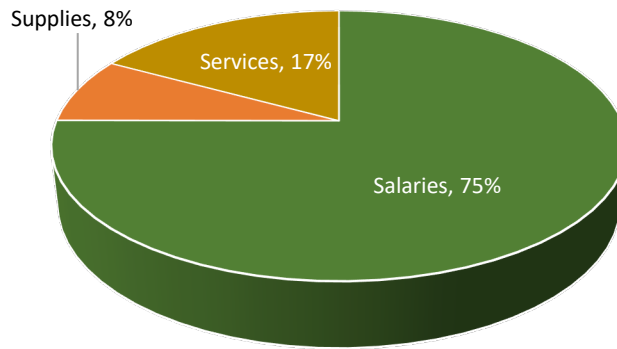
FY2024 Danada Equestrian Center Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$367,569	\$381,443	\$412,229	\$394,861	\$524,661	27.27%
Supplies	37,462	39,240	46,360	43,424	55,195	19.06%
Services	78,169	97,728	108,187	103,433	119,233	10.21%
Total	\$483,200	\$518,411	\$566,776	\$541,718	\$699,089	23.34%

FY2024 Danada Equestrian Center Variances >10%

- Salaries variance includes a new position for two intermittent positions, plus promotions. And the additional insurance cost.
- Supplies variance is the purchase of two lesson horses.
- Services variance includes the cost for contractor to remove and install new footing for the outdoor arena.

Danada Equestrian Center Expenditure Summary



FY2024 Danada Equestrian Center Detail Budget
Fund and Department# 010 - H00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$186,037	\$208,139	\$215,386	\$215,386	\$315,735	46.59%
1120	OVERTIME	2,062	3,708	2,000	3,000	3,000	50.00%
1130	TEMPORARY SALARIES & WAGES	21,719	24,361	39,800	35,000	41,280	3.72%
1140	PART-TIME HELP	104,570	90,375	119,402	105,000	94,079	-21.21%
1250	VACATION LEAVE PAYMENTS	846	2,009	-	834	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	52,335	52,852	35,641	35,641	70,567	97.99%
2100	OFFICE SUPPLIES	1,014	725	860	1,000	860	0.00%
2200	OPERATING SUPPLIES	32,538	29,240	34,895	35,000	46,495	33.24%
2250	SUMMER CAMP EXPENSES	288	2,009	1,340	1,424	1,620	20.90%
2400	EQUIPMENT PARTS	33	159	100	100	100	0.00%
2500	GROUNDS MAINT SUPPLIES	810	2,689	2,900	2,800	2,630	-9.31%
2600	BLDG & OTHER MAINT SUPPLIES	2,006	2,065	1,980	1,200	1,880	-5.05%
2700	SMALL TOOLS & MINOR EQUIPMENT	475	1,149	3,385	1,000	1,460	-56.87%
2800	PURCHASES FOR RESALE	299	1,204	900	900	150	-83.33%
3100	PROFESSIONAL SERVICES	50,535	63,197	62,735	63,000	86,550	37.96%
3300	INSURANCE SERVICES & PREMIUMS	635	635	-	-	-	0.00%
3400	UTILITIES	24,286	24,660	32,557	39,035	23,688	-27.24%
3500	RENTS & LEASES	-	8,389	7,500	-	7,500	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	2,575	-	3,900	-	-	-100.00%
3800	EQUIP REPAIR & MAINT SERVICES	27	360	360	360	360	0.00%
3900	OTHER SERVICES & CHARGES	110	21	395	298	395	0.00%
3903	TRAINING & DEVELOPMENT	-	466	740	740	740	0.00%
	TOTAL	\$483,200	\$518,411	\$566,776	\$541,718	\$699,089	23.34%

Kline Creek Farm

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

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

Department Goals & Objectives

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

Performance Measures

Capacity of the Farmhands Day Camp
(Participants over 7 weeks)
Offer additional program and demonstration opportunities for public participation and engagement
Analyze event attendance to measure engagement of offerings

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
168	115	158	168
2	0	4	4
5	N/A	N/A	5

Kline Creek Farm



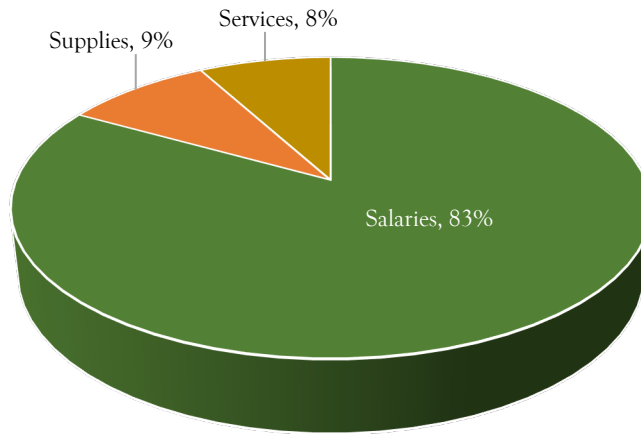
FY2024 Kline Creek Farm Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$523,599	\$583,556	\$606,383	\$610,803	\$658,559	8.60%
Supplies	55,411	60,508	73,870	71,900	70,540	-4.51%
Services	58,287	67,371	100,279	85,674	63,201	-36.98%
Total	\$637,297	\$711,434	\$780,532	\$768,377	\$792,300	1.51%

FY2024 Kline Creek Farm Variances >10%

- Services budget in 2024 includes a decrease in professional services due to the project's cost, decline in utility charges, and other services & charges.

Kline Creek Farm Expenditure Summary



FY2024 Kline Creek Farm Detail Budget
Fund & Department# 010 - L00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$334,352	\$374,870	\$387,167	\$387,167	\$401,450	3.69%
1120	OVERTIME	2,519	1,431	600	1,500	-	-100.00%
1130	TEMPORARY SALARIES & WAGES	8,744	17,957	30,480	34,000	44,000	44.36%
1140	PART-TIME HELP	98,638	108,065	101,825	101,825	118,600	16.47%
1245	SICK LEAVE PAYMENTS	366	-	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	477	1,906	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	78,502	79,327	86,311	86,311	94,509	9.50%
2100	OFFICE SUPPLIES	1,376	403	655	500	615	-6.11%
2200	OPERATING SUPPLIES	27,259	29,744	36,015	35,500	52,475	45.70%
2250	SUMMER CAMP EXPENSES	426	664	3,400	1,500	3,150	-7.35%
2400	EQUIPMENT PARTS	405	-	-	-	-	0.00%
2500	GROUNDS MAINT SUPPLIES	4,709	4,395	11,300	9,000	6,800	-39.82%
2600	BLDG & OTHER MAINT SUPPLIES	6,514	4,930	3,600	6,500	4,000	11.11%
2700	SMALL TOOLS & MINOR EQUIPMENT	5,467	5,488	3,900	3,900	3,500	-10.26%
2800	PURCHASES FOR RESALE	9,254	14,884	15,000	15,000	-	-100.00%
3100	PROFESSIONAL SERVICES	21,752	35,672	56,500	46,500	37,570	-33.50%
3400	UTILITIES	25,437	26,851	36,829	33,474	20,391	-44.63%
3500	RENTS & LEASES	3,714	-	2,050	2,000	2,000	-2.44%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	5,800	-	-	-	-	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	194	-	-	-	-	0.00%
3900	OTHER SERVICES & CHARGES	1,266	1,014	2,000	1,000	1,040	-48.00%
3903	TRAINING & DEVELOPMENT	124	3,833	2,900	2,700	2,200	-24.14%
	TOTAL	\$637,297	\$711,434	\$780,532	\$768,377	\$792,300	1.51%

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. The development of a vision for future program goals and public engagement continues; moving closer to a preserve-wide master plan that addresses trails, amenities, restoration and accessibility to the preserve and off leash dog area (kicking off with an assessment by an outside consultant in mid-2023).

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

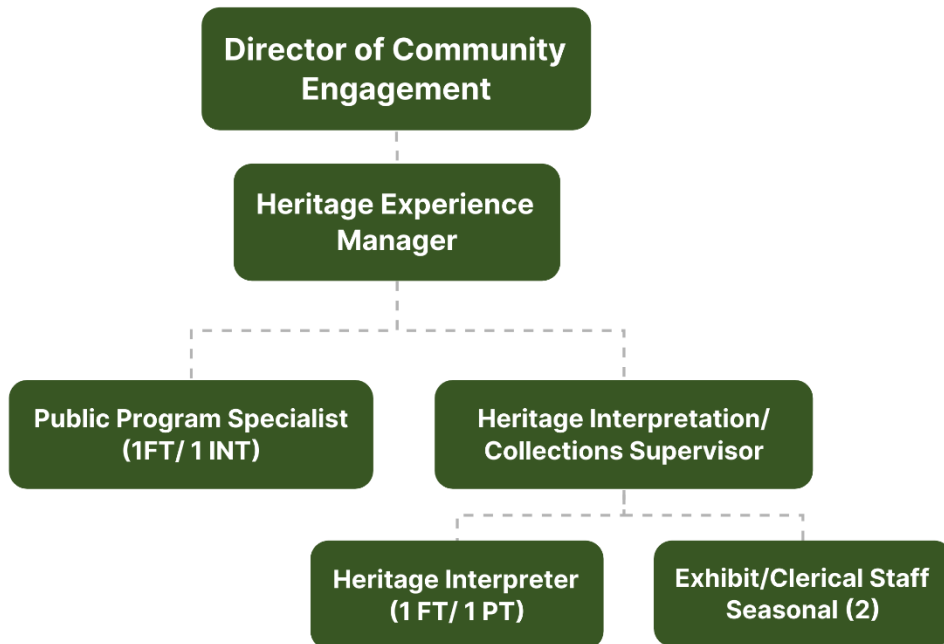
Performance Measures

- # of programs offered annually at Mayslake
- Host public input sessions for initial Master Plan guidance
- # of marketing methods utilized to promote Mayslake

	2022	2023 Est	2024
Benchmark	Actual	Actual	Budget
5	14	5	15
3	0	3	3
5	4	4	5

Department Structure

Mayslake Peabody Estate



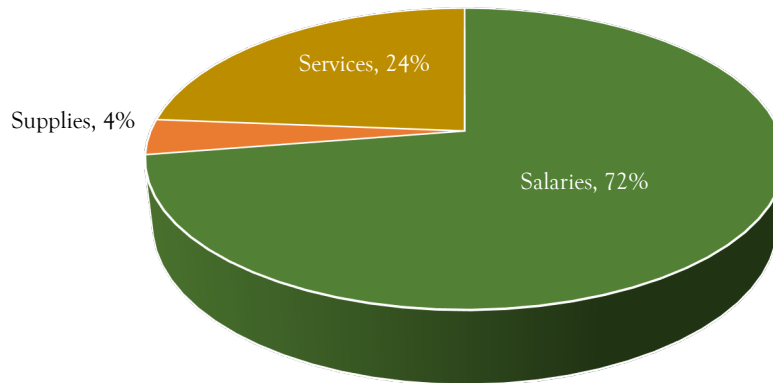
FY2024 Mayslake Peabody Estate Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$236,665	\$249,848	\$281,650	\$274,971	\$314,680	11.73%
Supplies	6,704	5,209	15,655	8,800	16,470	5.21%
Services	93,175	84,660	138,001	132,654	103,034	-25.34%
Total	\$336,544	\$339,717	\$435,306	\$416,425	\$434,184	-0.26%

FY2024 Mayslake Peabody Estate Variances >10%

- Salaries are anticipating an increase in temporary salaries and wages.
- Services are anticipating a decline in the cost of utilities and maintenance and repair services.

Mayslake Expenditure Summary



FY2024 Mayslake Peabody Estate Detail Budget
Fund & Department# 010 – MAY

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$115,022	\$140,628	\$180,048	\$180,000	\$189,218	5.09%
1120	OVERTIME	773	628	1,000	150	-	-100.00%
1130	TEMPORARY SALARIES & WAGES	4,433	2,306	10,300	8,000	12,600	22.33%
1140	PART-TIME HELP	76,865	79,914	51,606	45,000	53,465	3.60%
1150	HOLIDAY PAY	321	114	200	-	-	-100.00%
1250	VACATION LEAVE PAYMENTS	-	-	-	2,175	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	39,251	26,258	38,496	39,646	59,397	54.29%
2100	OFFICE SUPPLIES	1,015	512	2,105	2,200	2,100	-0.24%
2200	OPERATING SUPPLIES	1,789	3,263	4,950	3,800	5,000	1.01%
2500	GROUNDS MAINT SUPPLIES	3,070	36	5,000	1,000	5,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	399	800	1,400	1,400	2,900	107.14%
2700	SMALL TOOLS & MINOR EQUIPMENT	63	449	400	400	1,470	267.50%
2800	PURCHASES FOR RESALE	369	150	1,800	-	-	-100.00%
3100	PROFESSIONAL SERVICES	31,240	3,865	13,300	10,300	13,000	-2.26%
3400	UTILITIES	57,013	79,297	116,046	122,099	88,379	-23.84%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	4,799	-	7,000	-	-	-100.00%
3900	OTHER SERVICES & CHARGES	123	218	255	255	255	0.00%
3903	TRAINING & DEVELOPMENT	-	1,281	1,400	-	1,400	0.00%
	TOTAL	\$336,544	\$339,717	\$435,306	\$416,425	\$434,184	-0.26%

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

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

Department Goals & Objectives

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

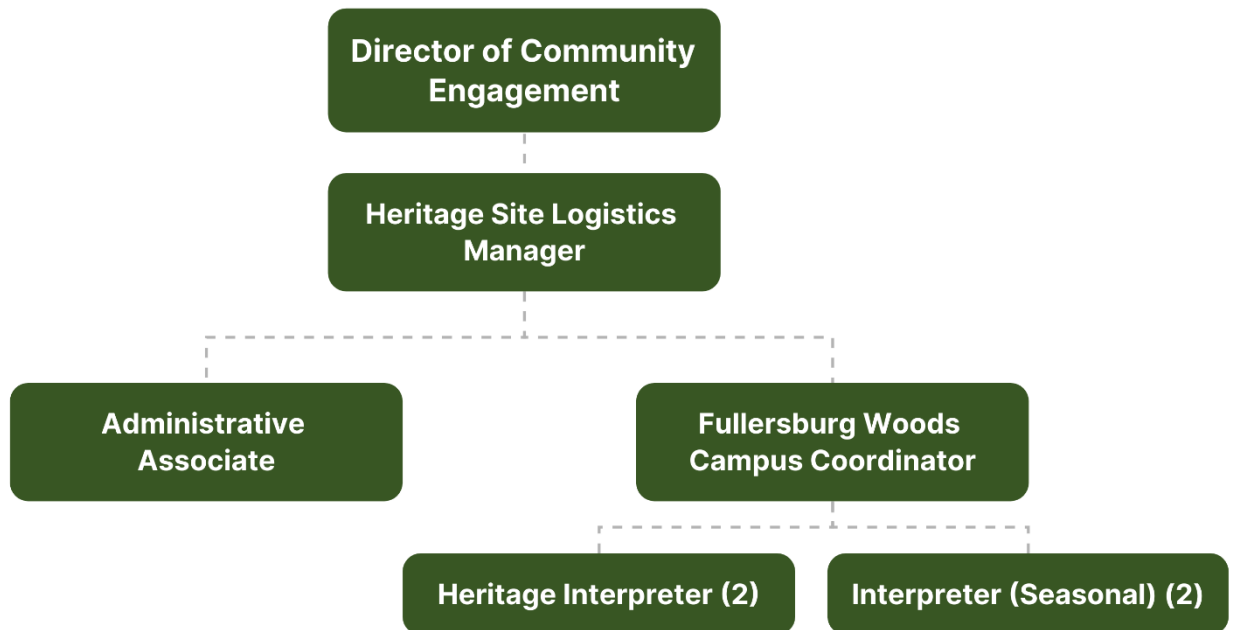
Performance Measures

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

	2022	2023 Est	2024
Benchmark	Actual	Actual	Budget
3	25	30	30
2	2	2	5
1	1	5	15

Department Structure

Fullersburg Woods Campus



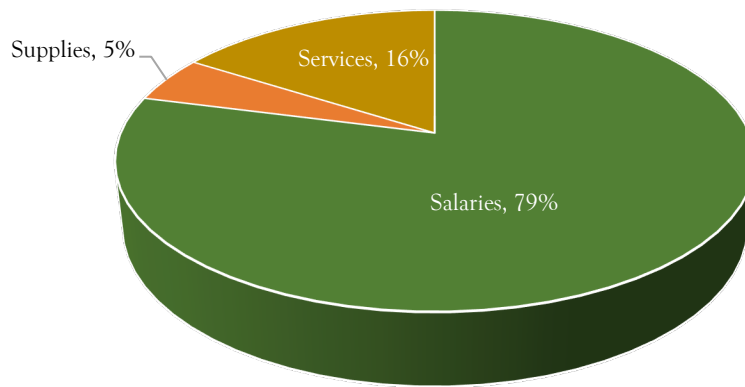
FY2024 Fullersburg Woods Campus Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$219,075	\$234,041	\$381,968	\$363,943	\$393,737	3.08%
Supplies	27,099	6,593	31,350	23,263	24,750	-21.05%
Services	65,064	62,712	85,583	96,752	79,806	-6.75%
Total	\$311,238	\$303,347	\$498,901	\$483,958	\$498,293	-0.12%

FY2024 Fullersburg Woods Campus Variances >10%

- Supplies budget for 2024 does not include funds for gift shop merchandise or adaptive recreation supplies.

Fullersburg Expenditure Summary



FY2024 Fullersburg Woods Campus Detail Budget
Fund & Department# 010 - R00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$122,709	\$191,315	\$237,604	\$227,454	\$295,901	24.54%
1120	OVERTIME	185	153	-	-	-	0.00%
1130	TEMPORARY SALARIES & WAGES	-	-	80,064	81,160	13,920	-82.61%
1245	SICK LEAVE PAYMENTS	10,317	-	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	17,376	2,821	-	5,950	5,950	0.00%
1255	EMPLOYEE RETENTION PAYMENTS	42,321	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	26,167	39,752	64,300	49,379	77,966	21.25%
2100	OFFICE SUPPLIES	8,390	70	450	480	550	22.22%
2200	OPERATING SUPPLIES	12,148	3,734	25,600	17,927	19,000	-25.78%
2250	SUMMER CAMP EXPENSES	4,589	55	-	-	1,000	0.00%
2500	GROUNDS MAINT SUPPLIES	54	337	400	370	1,300	225.00%
2600	BLDG & OTHER MAINT SUPPLIES	801	898	1,750	1,222	1,750	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	1,116	1,226	1,150	1,464	1,150	0.00%
2800	PURCHASES FOR RESALE	-	274	2,000	1,800	-	-100.00%
3100	PROFESSIONAL SERVICES	18,505	30,376	43,851	38,600	34,200	-22.01%
3400	UTILITIES	27,566	31,882	39,652	56,548	42,456	7.07%
3900	OTHER SERVICES & CHARGES	18,511	324	380	220	1,450	281.58%
3903	TRAINING & DEVELOPMENT	483	130	1,700	1,384	1,700	0.00%
	TOTAL	\$311,238	\$303,347	\$498,901	\$483,958	\$498,293	-0.12%

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

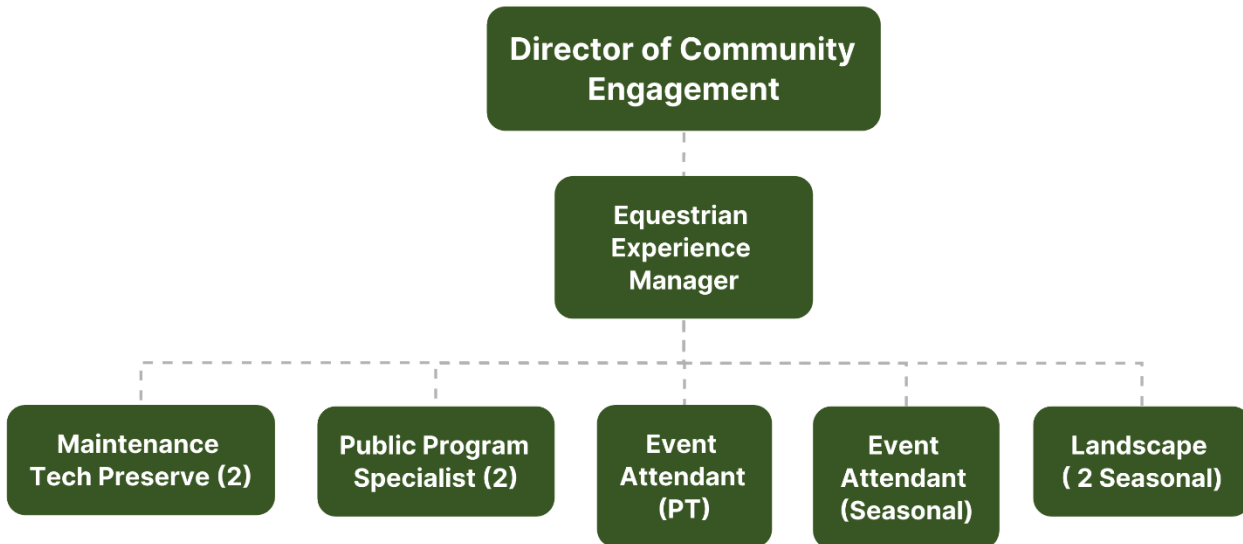
Performance Measures

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

	2022	2023 Est	2024
Benchmark	Actual	Actual	Budget
1	1	3	4
5	5	7	9
1	1	3	4

Department Structure

St. James Farm



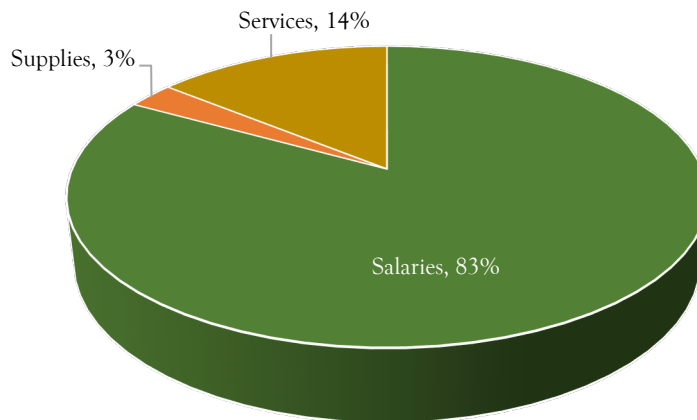
FY2024 St. James Farm Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$364,117	\$450,505	\$438,390	\$440,049	\$464,716	6.01%
Supplies	12,175	11,660	91,204	70,890	15,714	-82.77%
Services	85,022	84,738	105,853	94,933	79,321	-25.07%
Total	\$461,314	\$546,903	\$635,447	\$605,872	\$559,751	-11.91%

FY2024 St. James Farm Variances >10%

- Supply variance is due to the completion of the indoor riding arena improvements.
- Services variance is the reduction in utility costs.

St. James Farm Expenditure Summary



FY2024 St. James Farm Detail Budget
Fund & Department# 010 – SJF

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$270,258	\$306,293	\$327,476	\$327,476	\$341,214	4.20%
1120	OVERTIME	1,900	5,436	3,000	3,000	3,000	0.00%
1130	TEMPORARY SALARIES & WAGES	24,670	67,086	52,800	50,000	39,159	-25.84%
1140	PART-TIME HELP	12,770	-	-	-	16,200	0.00%
1250	VACATION LEAVE PAYMENTS	2,184	4,377	-	4,459	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	52,335	67,313	55,114	55,114	65,143	18.20%
2100	OFFICE SUPPLIES	408	235	200	200	200	0.00%
2200	OPERATING SUPPLIES	3,575	2,708	3,525	3,500	3,525	0.00%
2250	SUMMER CAMP EXPENSES	418	1,304	1,120	1,590	1,520	35.71%
2300	FUEL & LUBRICANTS	1,479	1,488	1,844	1,800	1,794	-2.71%
2400	EQUIPMENT PARTS	22	612	425	200	425	0.00%
2500	GROUNDS MAINT SUPPLIES	3,074	1,864	3,640	3,600	3,620	-0.55%
2600	BLDG & OTHER MAINT SUPPLIES	1,696	2,076	74,400	55,000	2,080	-97.20%
2700	SMALL TOOLS & MINOR EQUIPMENT	1,502	1,373	6,050	5,000	2,550	-57.85%
3100	PROFESSIONAL SERVICES	22,650	11,038	11,579	11,500	11,579	0.00%
3400	UTILITIES	58,940	73,460	82,014	82,483	66,601	-18.79%
3500	RENTS & LEASES	-	-	1	-	-	-100.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	3,000	-	10,800	-	-	-100.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	180	200	200	200	0.00%
3900	OTHER SERVICES & CHARGES	123	60	636	350	561	-11.79%
3903	TRAINING & DEVELOPMENT	309	-	623	400	380	-39.00%
	TOTAL	\$461,314	\$546,903	\$635,447	\$605,872	\$559,751	-11.91%

ZOOLOGICAL FUND



Willowbrook Wildlife Center

Willowbrook Wildlife 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 programming as well as virtual programming with high demand from schools and education-based groups. Willowbrook staff collaborates with Natural Resources to captive-rear Great Plains Mudbugs on-site to support the reproduction of the Federally endangered Hine’s emerald dragonfly and the District’s multi-agency Blanding’s turtle “head start” program.

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

Department Goals & Objectives

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

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

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

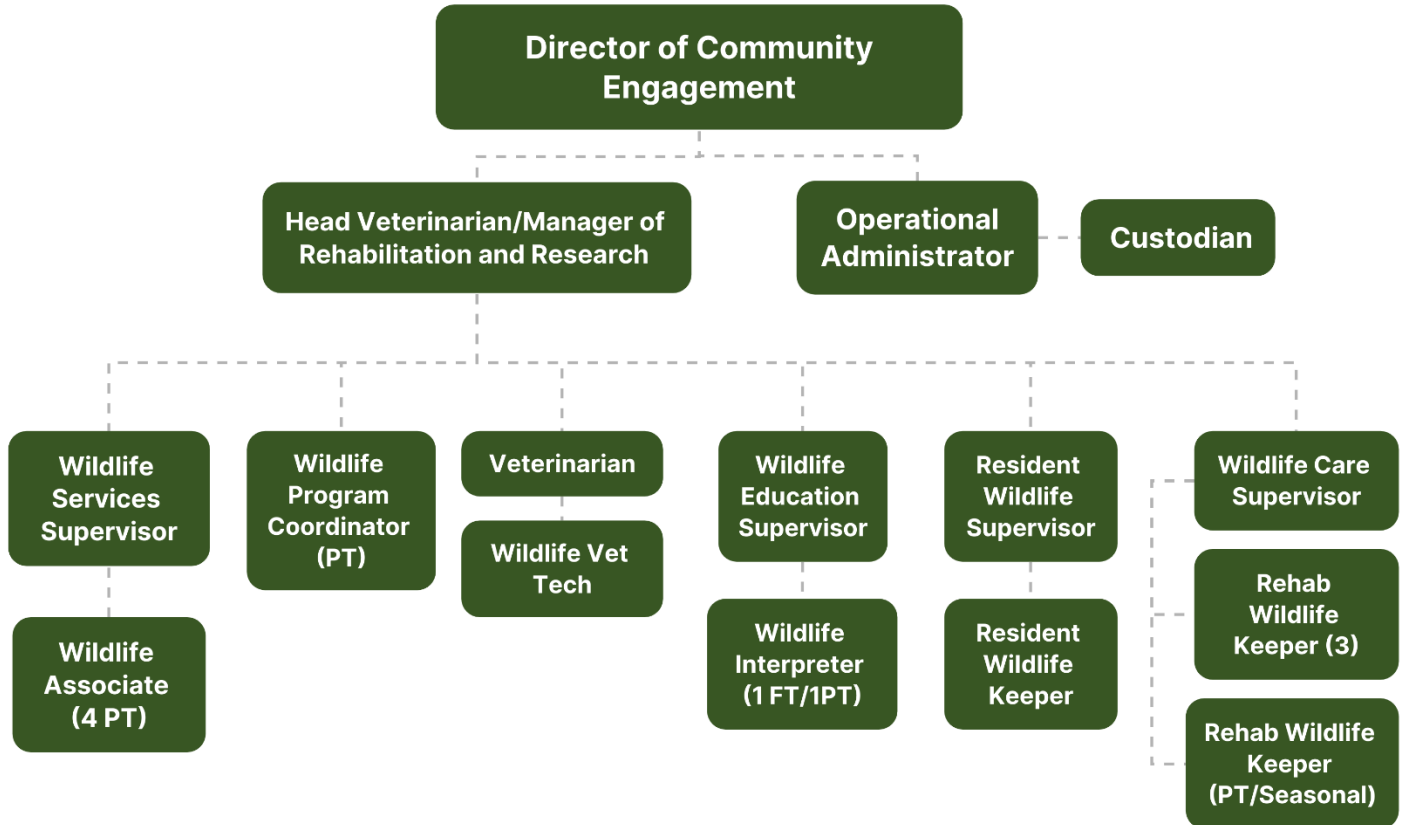
Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
4	4	6	7
90%	80	80	90
25%	20	25	40

Department Structure

Willowbrook Wildlife Center

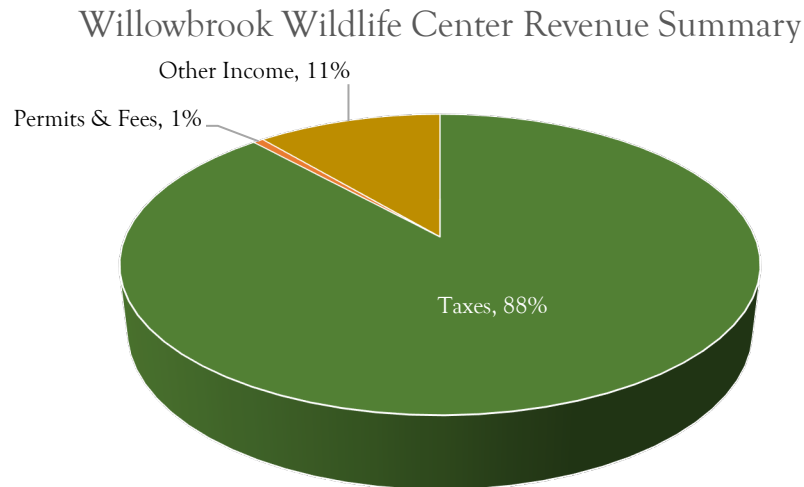


FY2024 Willowbrook Wildlife Center Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Taxes	\$1,148,984	\$1,330,284	\$1,268,890	\$1,361,387	\$1,348,807	6.30%
Permits & Fees	17,908	31,738	17,000	9,500	9,500	-44.12%
Other Income	127,523	325,143	170,000	180,000	170,000	0.00%
Total	\$1,294,415	\$1,687,165	\$1,455,890	\$1,550,887	\$1,528,307	4.97%

FY2024 Willowbrook Wildlife Center Revenue Variances >10%

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



FY2024 Willowbrook Wildlife Center Detail Revenue Budget

Fund# 050

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1100	CURRENT LEVY	\$1,034,530	\$1,099,678	\$1,154,890	\$1,154,890	\$1,212,519	4.99%
1200	PERSONAL PROPERTY REPLACEMENT TAX	114,454	230,606	114,000	206,497	136,288	19.55%
2735	SUMMER CAMP	9,110	13,665	12,000	-	-	-100.00%
2740	EDUCATION PROGRAMS	7,147	14,561	-	4,500	4,500	0.00%
2849	OTHER TAXABLE SALES	1,706	3,612	5,000	5,000	5,000	0.00%
2850	CASH OVER AND UNDER	(55)	(101)	-	-	-	0.00%
4400	INVESTMENT INCOME	(1,727)	187,034	20,000	20,000	10,000	-50.00%
4920	DONATIONS	129,250	138,109	150,000	160,000	160,000	6.67%
	TOTAL	\$1,294,415	\$1,687,165	\$1,455,890	\$1,550,887	\$1,528,307	4.97%

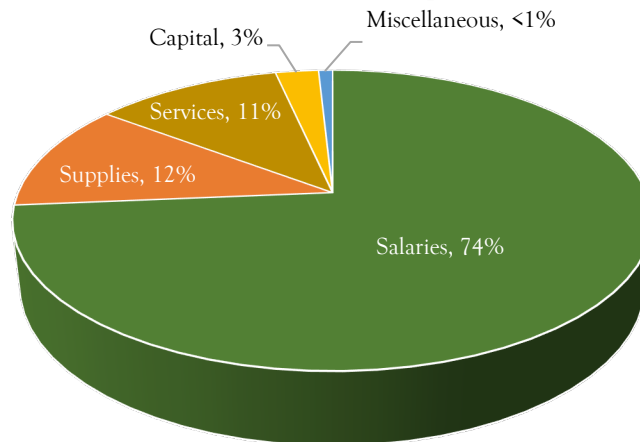
FY2024 Willowbrook Wildlife Center Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$1,095,173	\$1,099,571	\$1,245,438	\$1,248,500	\$1,560,134	25.27%
Supplies	218,105	257,407	225,300	237,200	245,900	9.14%
Services	96,572	116,303	182,334	165,399	239,197	31.19%
Capital	8,377	-	-	-	55,000	0.00%
Miscellaneous	-	18,000	18,000	18,000	18,000	0.00%
Total	\$1,418,227	\$1,491,280	\$1,671,072	\$1,669,099	\$2,118,231	26.76%

FY2024 Willowbrook Wildlife Center Expenditure Variances >10%

- Salaries increase with two additional full time employees and an additional part-time employee, along with insurance costs.
- Services increase to cover the laundry and custodial services.

Willowbrook Wildlife Center Expenditure Summary



FY2024 Willowbrook Wildlife Center Detail Expenditure Budget

Fund# 050

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$634,985	\$599,277	\$700,714	\$670,000	\$837,230	19.48%
1120	OVERTIME	10,548	11,456	12,000	15,000	15,000	25.00%
1130	TEMPORARY SALARIES & WAGES	116,228	111,112	153,920	135,000	157,920	2.60%
1140	PART-TIME HELP	158,734	196,233	176,798	220,000	277,987	57.23%
1150	HOLIDAY PAY	2,157	3,824	-	3,500	-	0.00%
1250	VACATION LEAVE PAYMENTS	1,681	5,371	-	5,000	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	170,840	172,297	202,006	200,000	271,997	34.65%
2100	OFFICE SUPPLIES	1,195	1,423	1,200	1,200	1,200	0.00%
2200	OPERATING SUPPLIES	183,687	220,570	159,500	190,000	175,500	10.03%
2250	SUMMER CAMP EXPENSES	752	579	-	-	-	0.00%
2400	EQUIPMENT PARTS	-	-	400	-	400	0.00%
2500	GROUNDS MAINT SUPPLIES	1,898	-	1,700	-	1,700	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	10,108	17,277	48,500	35,000	49,150	1.34%
2700	SMALL TOOLS & MINOR EQUIPMENT	19,699	16,371	12,500	10,000	12,950	3.60%
2800	PURCHASES FOR RESALE	766	1,187	1,500	1,000	5,000	233.33%
3100	PROFESSIONAL SERVICES	29,745	33,567	67,684	50,000	130,000	92.07%
3300	INSURANCE SERVICES & PREMIUMS	500	5,500	-	-	-	0.00%
3400	UTILITIES	54,469	57,839	86,350	91,649	80,797	-6.43%
3500	RENTS & LEASES	517	1,425	1,000	1,000	1,000	0.00%
3800	EQUIP REPAIR & MAINT SERVICES	1,663	1,837	1,500	1,750	2,000	33.33%
3900	OTHER SERVICES & CHARGES	1,840	3,171	6,800	6,000	6,800	0.00%
3903	TRAINING & DEVELOPMENT	7,839	12,964	19,000	15,000	18,600	-2.11%
4300	EQUIPMENT	8,377	-	-	-	55,000	0.00%
9200	INTERFUND TRANSFERS OUT	-	-	18,000	18,000	18,000	0.00%
9300	TRANSFERS OUT	-	18,000	-	-	-	0.00%
	TOTAL	\$1,418,227	\$1,491,280	\$1,671,072	\$1,669,099	\$2,118,231	26.76%

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

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

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

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

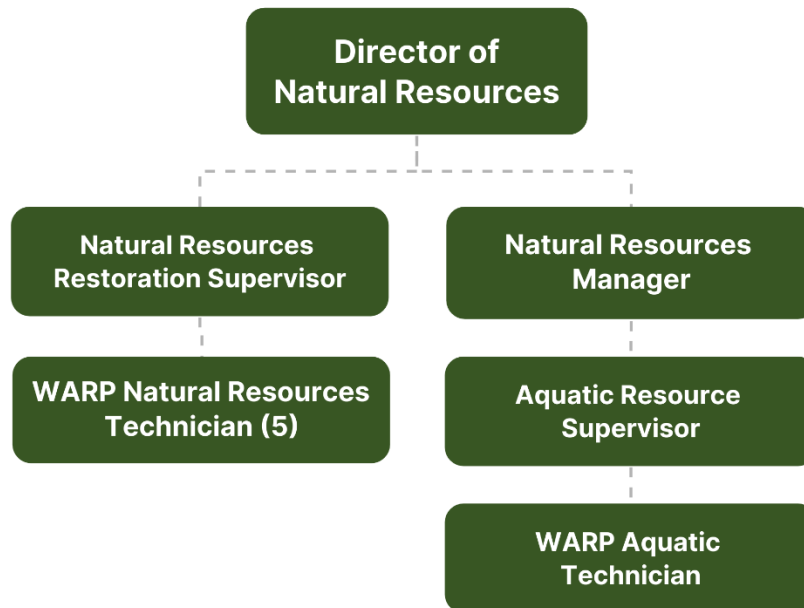
Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
97	97	97	97
100	N/A	200	200
750	0	750	250

Department Structure

WARP



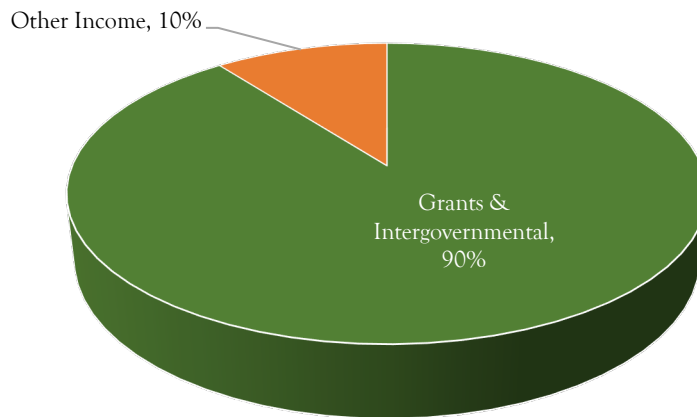
FY2024 WARP Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Grants & Intergovernmental	\$1,774,818	\$599,725	\$823,000	\$725,945	\$300,000	-63.55%
Other Income	3,830	457,813	33,000	33,000	35,000	6.06%
Total	\$1,778,648	\$1,057,538	\$856,000	\$758,945	\$335,000	-60.86%

FY2024 WARP Revenue Variances >10%

- Local Grants in 2023 included the Danada Mitigation from DuPage County and McHenry County Conservation District. There is no revenue budgeted in Local Grants for 2024.

Wetland Aquatic Riparian Program Revenue Summary



FY2024 WARP Detail Revenue Budget

Fund# 156

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3310	STATE	\$1,002,681	\$587,225	\$392,000	\$300,000	\$300,000	-23.47%
3320	LOCAL	-	12,500	431,000	425,945	-	-100.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	772,137	-	-	-	-	0.00%
4400	INVESTMENT INCOME	3,830	457,813	33,000	33,000	35,000	6.06%
	TOTAL	\$1,778,648	\$1,057,538	\$856,000	\$758,945	\$335,000	-60.86%

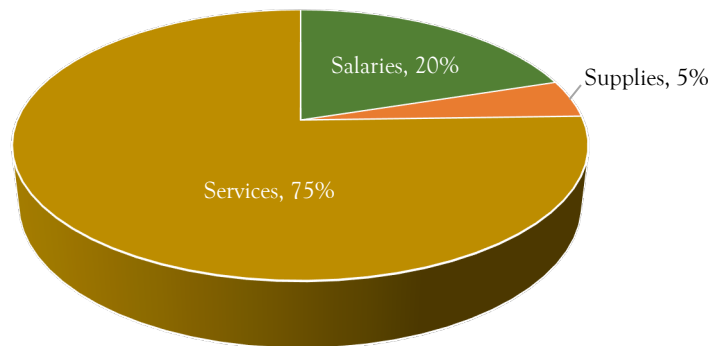
FY2024 WARP Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$170,608	\$97,968	\$159,774	\$119,368	\$184,823	15.68%
Supplies	15,721	21,125	38,000	30,600	41,000	7.89%
Services	1,040,343	611,135	666,900	588,000	694,959	4.21%
Total	\$1,226,672	\$730,227	\$864,674	\$737,968	\$920,782	6.49%

FY2024 WARP Expenditure Variances >10%

- Salaries in 2024 include an additional full time employee.

Wetland Aquatic Riparian Program Expenditure Summary



FY2024 WARP Detail Expenditure Budget

Fund# 156

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$60,695	\$65,631	\$87,839	\$90,000	\$107,078	21.90%
1120	OVERTIME	868	-	-	33	-	0.00%
1130	TEMPORARY SALARIES & WAGES	29,540	2,632	57,600	15,000	61,440	6.67%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	79,506	29,705	14,335	14,335	16,305	13.74%
2200	OPERATING SUPPLIES	-	534	-	-	-	0.00%
2500	GROUNDS MAINT SUPPLIES	15,721	9,800	35,000	28,000	35,000	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	7,167	-	-	-	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	3,624	3,000	2,600	6,000	100.00%
3100	PROFESSIONAL SERVICES	1,027,593	593,900	651,900	580,000	679,959	4.30%
3500	RENTS & LEASES	12,650	15,700	15,000	-	15,000	0.00%
3900	OTHER SERVICES & CHARGES	100	1,535	-	8,000	-	0.00%
	TOTAL	\$1,226,672	\$730,227	\$864,674	\$737,968	\$920,782	6.49%

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 its planned expansion in fiscal year 2023 to include expanded operation of the new clubhouse and amenities at The Preserve at Oak Meadows. That included year-round full-service food & beverage, a banquet space for special events, and non-golf/nature-based District education programs. The current budget includes professional services to further develop and advance a master plan for Maple Meadows that will re-fresh the golf and non-golf portions of the properties. The golf preserves continue to operate in a manner that is both financially and environmentally sustainable and contribute to the District’s purpose and mission.

Department Goals & Objectives

1. Develop strategies for sustainability as an enterprise and engage in long-term planning for all 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 \$)

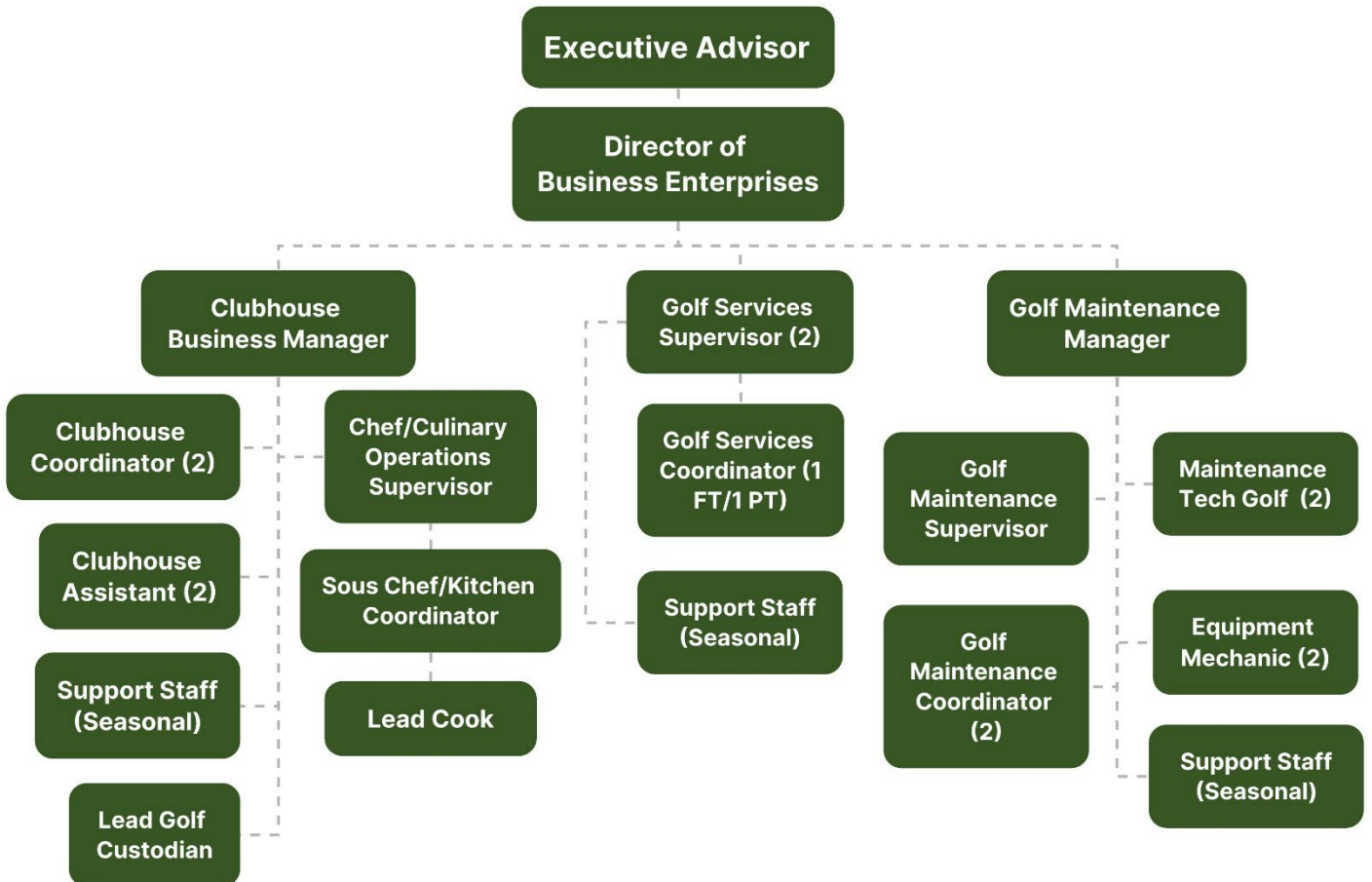
Number of Nature-Based Programs at Golf Preserves

Ecosystem Ratings for Golf Preserves

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
75	50	75	90
5	5	14	17
Class III/IV	N/A	Class III/IV	Class III/IV

Department Structure

Golf Enterprise



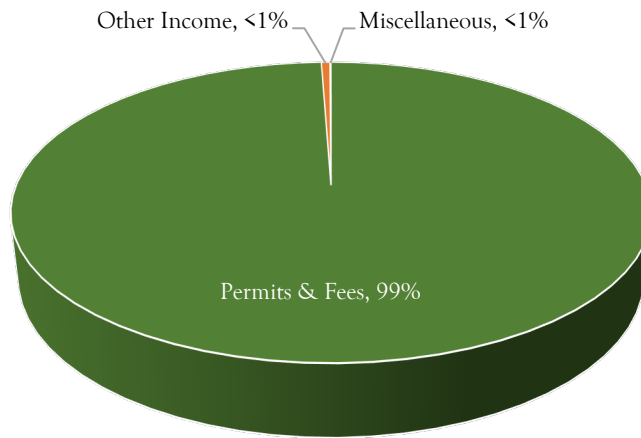
FY2024 Golf Enterprises Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Permits & Fees	\$5,618,122	\$6,380,927	\$6,538,500	\$7,431,150	\$7,705,900	17.85%
Other Income	(4,075)	400,053	25,000	25,000	40,000	60.00%
Miscellaneous	25,944	22,954	13,000	5,485	5,000	-61.54%
Total	\$5,639,991	\$6,803,934	\$6,576,500	\$7,461,635	\$7,750,900	17.86%

FY2024 Golf Enterprises Revenue Variances >10%

- Permits & Fees were budgeted for more in 2024 related to an increase in range fees, green fees, and rental fees for all three locations. Revenue for food and beverage is also anticipated to increase at the restaurants for Oak Meadows and Maple Meadows golf course.
- Other Income is anticipated to increase due to investments.
- Miscellaneous income includes the sale of general fixed assets and is anticipated a decrease in 2024.

Golf Enterprises Revenue Summary



FY2024 Golf Enterprises Detail Revenue Budget

Fund# 131 – All Divisions

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
2841	FACILITIES RENTAL	\$50	\$ -	\$ -	\$50	\$ -	0.00%
2845	FOOD	158,365	432,119	561,500	605,900	786,900	40.14%
2846	NON-ALCOHOLIC BEVERAGES	87,659	84,233	115,000	91,200	111,000	-3.48%
2847	BEER AND WINE	436,607	533,531	638,000	644,000	744,000	16.61%
2848	LIQUOR	124,842	169,734	180,000	230,000	255,000	41.67%
2849	OTHER TAXABLE SALES	2,933	-	-	-	-	0.00%
2850	CASH OVER AND UNDER	2,595	(498)	-	-	-	0.00%
2860	RANGE FEES	-	125,584	135,000	160,000	160,000	18.52%
2861	GREENS FEES	3,531,088	3,681,770	3,585,000	4,190,000	4,100,000	14.37%
2862	EQUIPMENT RENTAL FEES	1,078,721	1,070,569	1,085,000	1,180,000	1,185,000	9.22%
2864	PRO SHOP SUPPLIES & EQUIPMENT	182,432	242,966	224,000	269,000	279,000	24.55%
2866	DUPAGE GOLF CARDS	120	62	-	-	-	0.00%
2867	SERVICE CHARGE	12,711	40,858	15,000	61,000	85,000	466.67%
4400	INVESTMENT INCOME	(4,165)	400,053	25,000	25,000	40,000	60.00%
4900	OTHER NONTAXABLE	89	-	-	-	-	0.00%
6100	SALE OF GENERAL FIXED ASSETS	25,497	19,748	13,000	5,250	5,000	-61.54%
6300	COMP FOR LOSS OF GENL FIXED ASSETS	447	3,206	-	235	-	0.00%
	TOTAL	\$5,639,991	\$6,803,934	\$6,576,500	\$7,461,635	\$7,750,900	17.86%

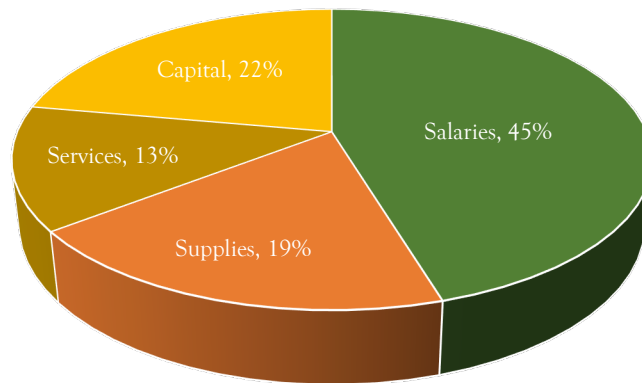
FY2024 Golf Enterprises Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$1,734,356	\$2,523,276	\$3,300,317	\$3,108,944	\$3,643,273	10.39%
Supplies	940,905	1,144,261	1,257,588	1,351,709	1,544,678	22.83%
Services	622,338	839,775	1,132,276	962,613	1,067,870	-5.69%
Capital	426,672	501,254	1,508,000	582,274	1,782,340	18.19%
Total	\$3,724,271	\$5,008,565	\$7,198,181	\$6,005,540	\$8,038,161	11.67%

FY2024 Golf Enterprises Expenditure Variances >10%

- Salaries are increasing due to additional seasonal staff anticipated in 2024 for all 3 locations, and seven full-time employees at the Greenway Tap at Oak Meadows compared to four in 2024.
- The increase in supplies is driven by the increase in revenue causing a need to purchase more operating supplies and inventory for the golf course Pro Shops.
- Capital is anticipated to increase due to utility vehicles, mowers, a blower, and Oak Meadows improvements related to seal coating of the parking lot and renovation at the Pro Shop.

Golf Enterprises Expenditure Summary



FY2024 Golf Enterprises Detail Expenditure Budget

Fund# 131 - All Divisions

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$394,174	\$928,800	\$1,267,120	\$1,185,622	\$1,430,177	12.87%
1120	OVERTIME	45,177	62,884	51,000	62,200	67,300	31.96%
1130	TEMPORARY SALARIES & WAGES	754,748	995,533	1,157,400	1,230,000	1,364,200	17.87%
1140	PART-TIME HELP	65,824	29,668	31,620	6,006	33,800	6.89%
1150	HOLIDAY PAY	-	118	-	-	-	0.00%
1245	SICK LEAVE PAYMENTS	4,215	6,490	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	15,139	16,370	-	14,516	14,400	0.00%
1310	PENSION AND SOCIAL SECURITY COSTS	297,768	289,258	469,403	358,100	396,930	-15.44%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	157,004	194,156	308,774	252,500	336,466	8.97%
1340	UNEMPLOYMENT COMPENSATION INSURANCE	306	-	15,000	-	-	-100.00%
2100	OFFICE SUPPLIES	988	763	1,350	550	1,840	36.30%
2200	OPERATING SUPPLIES	151,426	43,274	46,403	49,279	48,953	5.50%
2300	FUEL & LUBRICANTS	38,450	62,450	56,400	56,400	61,700	9.40%
2400	EQUIPMENT PARTS	2,384	6,376	5,600	4,550	5,400	-3.57%
2500	GROUNDS MAINT SUPPLIES	325,711	339,384	389,920	408,000	429,270	10.09%
2600	BLDG & OTHER MAINT SUPPLIES	24,747	59,197	46,530	46,430	47,055	1.13%
2700	SMALL TOOLS & MINOR EQUIPMENT	41,121	79,458	90,385	80,500	94,460	4.51%
2800	PURCHASES FOR RESALE	356,078	553,359	621,000	706,000	856,000	37.84%
3100	PROFESSIONAL SERVICES	224,480	314,855	485,127	334,573	398,555	-17.85%
3300	INSURANCE SERVICES & PREMIUMS	1,517	15,683	100	100	100	0.00%
3400	UTILITIES	132,767	157,371	254,686	241,759	218,125	-14.36%
3500	RENTS & LEASES	161,771	203,351	213,938	218,443	222,166	3.85%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	60,561	98,490	102,500	94,640	116,700	13.85%
3800	EQUIP REPAIR & MAINT SERVICES	27,374	30,404	44,822	50,700	65,802	46.81%
3900	OTHER SERVICES & CHARGES	12,773	15,867	22,613	18,518	34,077	50.70%
3903	TRAINING & DEVELOPMENT	1,095	3,754	8,490	3,880	12,345	45.41%
4200	OPER IMPROVEMENTS & STRUCTURES	0	80,370	1,170,000	460,000	1,380,000	17.95%
4300	EQUIPMENT	94	(44,293)	338,000	122,274	402,340	19.04%
4900	DEPRECIATION	426,578	465,177	-	-	-	0.00%
	TOTAL	\$3,724,271	\$5,008,565	\$7,198,181	\$6,005,540	\$8,038,161	11.67%

LIABILITY INSURANCE FUND



Liability Insurance

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

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

Department Goals & Objectives

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

Strategic Plan Goal 1 and 2, Master Plan Goal 6

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

Strategic Plan Goal 2, Master Plan Goal 6

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

Strategic Plan Goal 2, Master Plan Goal 6

Performance Measures

Review liability and workers compensation claims annually

Insurance policies reviewed annually

Fund balance of prior year expenditures

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
4	N/A	4	4
2	4	4	4
>15%	<1%	27%	15%

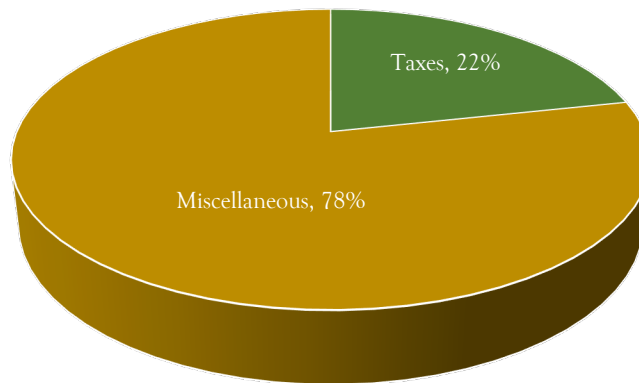
FY2024 Liability Insurance Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Taxes	\$258,765	\$307,909	\$314,970	\$314,970	\$330,687	4.99%
Other Income	(14,915)	(376,740)	30,000	30,000	-	-100.00%
Miscellaneous	-	212,474	454,450	1,027,723	1,198,330	163.69%
Total	\$243,850	\$143,643	\$799,420	\$1,372,693	\$1,529,017	91.27%

FY2024 Liability Insurance Revenue Variances >10%

- There are no anticipated other income investment returns.
- Budgeted transfer in FY 2024.

Liability Fund Revenue Summary



FY2024 Liability Insurance Detail Revenue Budget

Fund# 020

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1100	CURRENT LEVY	\$258,765	\$307,909	\$314,970	\$314,970	\$330,687	4.99%
4400	INVESTMENT INCOME	(14,915)	(376,740)	30,000	30,000	-	-100.00%
6300	COMP FOR LOSS OF GENL FIXED ASSETS	-	122,474	-	-	-	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	-	90,000	454,450	1,027,723	1,198,330	163.69%
	TOTAL	\$243,850	\$143,643	\$799,420	\$1,372,693	\$1,529,017	91.27%

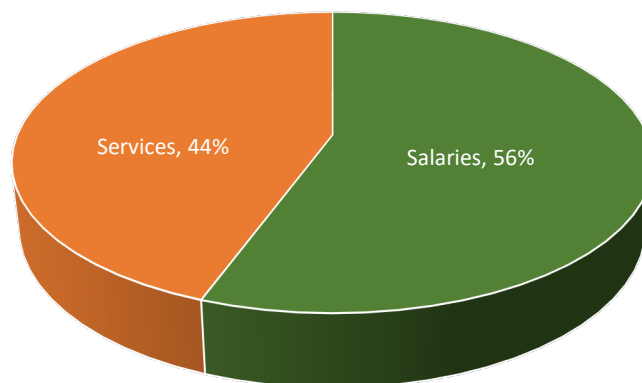
FY2024 Liability Insurance Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$609,279	\$845,544	\$700,000	\$780,000	\$850,000	21.43%
Services	98,335	503,646	580,500	594,500	679,017	16.97%
Total	\$707,614	\$1,349,190	\$1,280,500	\$1,374,500	\$1,529,017	19.41%

FY2024 Liability Insurance Expenditure Variances >10%

- The salary variance is the excess and general workers compensation insurance increase.
- The services variance is due to increases in legal expenses and insurance services and premiums.

Liability Insurance Expenditure Summary



FY2024 Liability Insurance Detail Expenditure Budget

Fund# 020

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1330	WORKMEN'S COMPENSATION INSURANCE	\$580,198	\$810,625	\$650,000	\$750,000	\$800,000	23.08%
1340	UNEMPLOYMENT COMPENSATION INSURANCE	29,081	34,918	50,000	30,000	50,000	0.00%
3100	PROFESSIONAL SERVICES	16,450	4,975	16,000	16,000	16,000	0.00%
3105	LEGAL	44,798	65,786	70,000	84,000	90,000	28.57%
3300	INSURANCE SERVICES & PREMIUMS	37,087	432,885	494,500	494,500	573,017	15.88%
	TOTAL	\$707,614	\$1,349,190	\$1,280,500	\$1,374,500	\$1,529,017	19.41%

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

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

Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
12	12	12	12
1	1	1	1
2	2	2	2

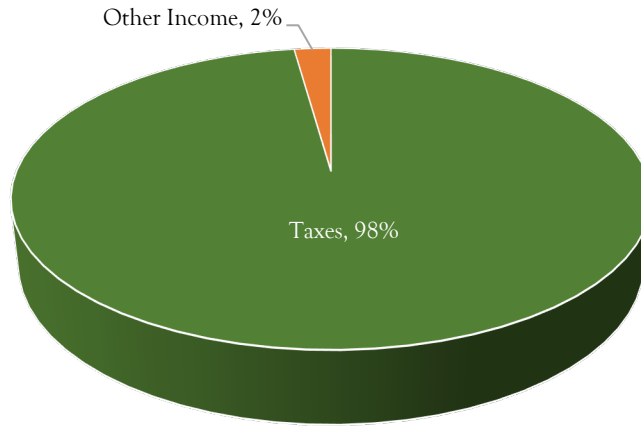
FY2024 IMRF Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Taxes	\$2,029,034	\$2,023,108	\$2,099,800	\$2,099,800	\$2,204,580	4.99%
Other Income	(9,919)	308,450	35,000	35,000	50,000	42.86%
Miscellaneous	-	-	462,865	-	-	-100.00%
Total	\$2,019,115	\$2,331,557	\$2,597,665	\$2,134,800	\$2,254,580	-13.21%

FY2024 IMRF Revenue Variances >10%

- Anticipated increase in other income from investments earnings.
- No anticipated transfer for FY 2024.

IMRF Revenue Summary



FY2024 IMRF Detail Revenue Budget

Fund# 030

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1100	CURRENT LEVY	\$2,029,034	\$2,023,108	\$2,099,800	\$2,099,800	\$2,204,580	4.99%
4400	INVESTMENT INCOME	(9,919)	308,450	35,000	35,000	50,000	42.86%
6400	INTERFUND OPERATING TRANSFERS IN	-	-	462,865	-	-	-100.00%
	TOTAL	\$2,019,115	\$2,331,557	\$2,597,665	\$2,134,800	\$2,254,580	-13.21%

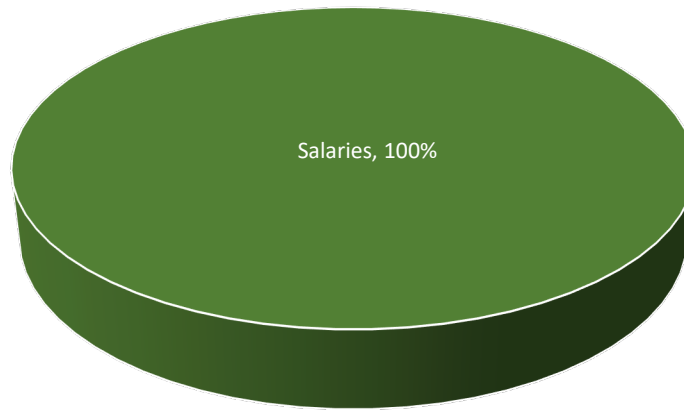
FY2024 IMRF Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$2,633,970	\$2,348,171	\$3,222,070	\$2,017,070	\$2,061,824	-36.01%
Total	\$2,633,970	\$2,348,171	\$3,222,070	\$2,017,070	\$2,061,824	-36.01%

FY2024 IMRF Expenditure Variances >10%

- The variance is due to an adjusted IMRF rate.

IMRF Expenditure Summary



FY2024 IMRF Detail Expenditure Budget

Fund# 030

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1310	PENSION AND SOCIAL SECURITY COSTS	\$2,633,970	\$2,348,171	\$3,222,070	\$2,017,070	\$2,061,824	-36.01%
	TOTAL	\$2,633,970	\$2,348,171	\$3,222,070	\$2,017,070	\$2,061,824	-36.01%

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 2024 are 6.20% and Medicare 1.45% for both the employee and employer. These retirement funding costs and rates are set and imposed by the federal government on both private and governmental employers. This fund was created to serve as the mechanism to make those payments on a bi-weekly basis and reconciled quarterly and annually with the Internal Revenue Service and Department of Treasury.

Department Goals & Objectives

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

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

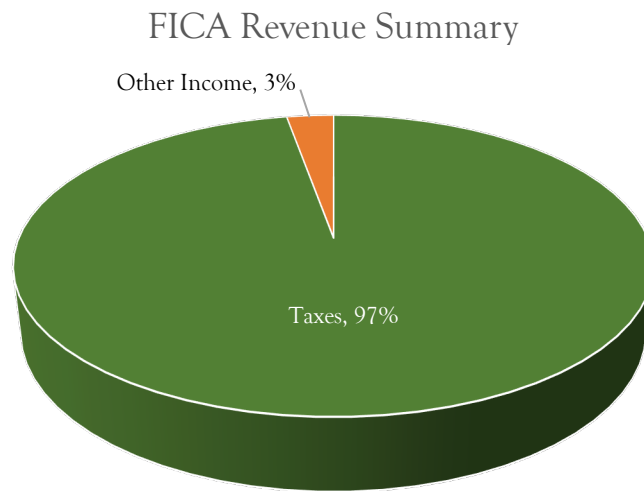
Benchmark	2022 Actual	2023 Est Actual	2024 Budget
100%	100%	100%	100%
3	N/A	3	3

FY2024 FICA Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Taxes	\$1,294,166	\$1,275,496	\$1,312,375	\$1,312,375	\$1,377,863	4.99%
Other Income	(1,432)	190,401	25,000	25,000	40,000	60.00%
Total	\$1,292,734	\$1,465,897	\$1,337,375	\$1,337,375	\$1,417,863	6.02%

FY2024 FICA Revenue Variances >10%

- Anticipated increase in other income from investment earnings.



FY2024 FICA Detail Revenue Budget

Fund# 035

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1100	CURRENT LEVY	\$1,294,166	\$1,275,496	\$1,312,375	\$1,312,375	\$1,377,863	4.99%
4400	INVESTMENT INCOME	(1,432)	190,401	25,000	25,000	40,000	60.00%
	TOTAL	\$1,292,734	\$1,465,897	\$1,337,375	\$1,337,375	\$1,417,863	6.02%

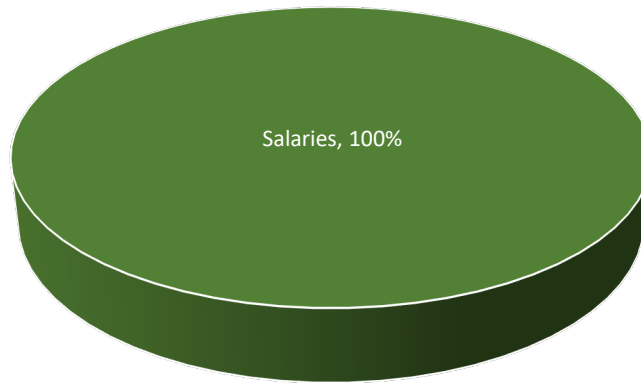
FY2024 FICA Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$1,395,151	\$1,428,894	\$1,628,685	\$1,504,988	\$1,831,312	12.44%
Total	\$1,395,151	\$1,428,894	\$1,628,685	\$1,504,988	\$1,831,312	12.44%

FY2024 FICA Expenditure Variances >10%

- Increased expense due to the higher salary base

FICA Expenditure Summary



FY2024 FICA Detail Expenditure Budget

Fund# 035

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1310	PENSION AND SOCIAL SECURITY COSTS	\$1,395,151	\$1,428,894	\$1,628,685	\$1,504,988	\$1,831,312	12.44%
	TOTAL	\$1,395,151	\$1,428,894	\$1,628,685	\$1,504,988	\$1,831,312	12.44%

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

	2022	2023 Est	2024
Benchmark	Actual	Actual	Budget
4	N/A	4	4
100%	100%	100%	100%
0	N/A	0	0

FY2024 Audit Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Taxes	\$42,987	\$44,013	\$ -	\$ -	\$ -	0.00%
Other Income	(157)	40,461	1,250	1,250	1,500	20.00%
Total	\$42,830	\$84,474	\$1,250	\$1,250	\$1,500	20.00%

FY2024 Audit Revenue Variances >10%

- Anticipated increase in other income from investment earnings.

IMRF Revenue Summary



FY2024 Audit Detail Revenue Budget

Fund# 040

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1100	CURRENT LEVY	\$42,987	\$44,013	\$ -	\$ -	\$ -	0.00%
4400	INVESTMENT INCOME	(157)	40,461	1,250	1,250	1,500	20.00%
	TOTAL	\$42,830	\$84,474	\$1,250	\$1,250	\$1,500	20.00%

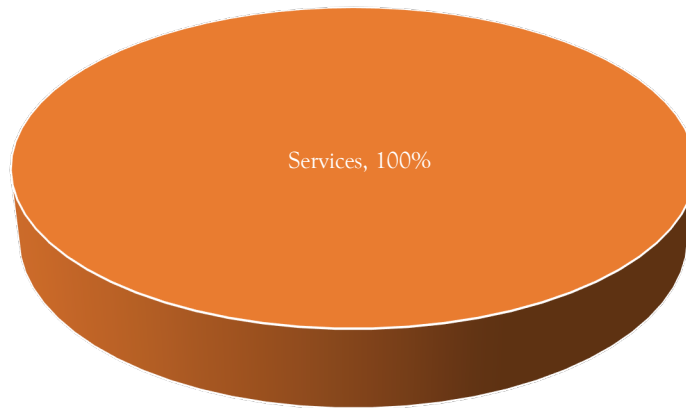
FY2024 Audit Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Services	\$35,000	\$36,835	\$67,858	\$36,140	\$69,000	1.68%
Total	\$35,000	\$36,835	\$67,858	\$36,140	\$69,000	1.68%

FY2024 Audit Expenditure Variances >10%

- Not applicable.

Audit Expenditure Summary



FY2024 Audit Detail Expenditure Budget

Fund# 040

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3100	PROFESSIONAL SERVICES	\$35,000	\$36,835	\$67,858	\$36,140	\$69,000	1.68%
	TOTAL	\$35,000	\$36,835	\$67,858	\$36,140	\$69,000	1.68%

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 \$64.4 million outstanding as of January 1, 2024 consisting of four outstanding debt issues; Series 2015, 2015A, 2022 and 2022A. Each Bond section includes a descriptions and financial performance.

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 2024*

**After any abatement passed by the Board if Applicable*

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
100%	100%	100%	100%
100%	100%	100%	100%

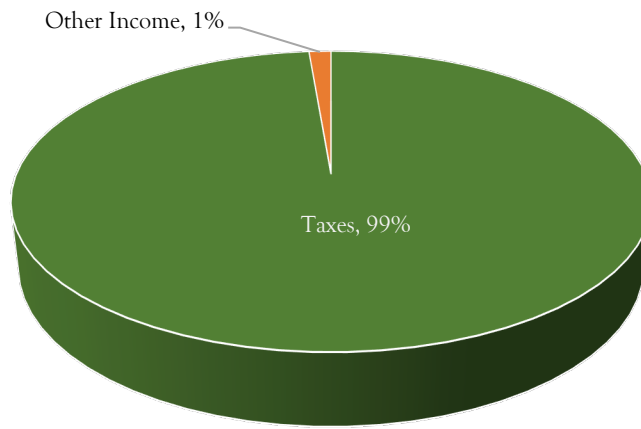
FY2024 Debt Service Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Taxes	\$22,507,980	\$22,079,874	\$20,363,670	\$20,363,670	\$18,820,994	-7.58%
Other Income	(19,986)	(16,513)	454,000	454,000	252,500	-44.38%
Misc Income	716,225	46,368,437	-	4,210,069	-	100.00%
Total	\$23,204,220	\$68,431,798	\$20,817,670	\$25,027,739	\$19,073,494	-8.38%

FY2024 Debt Service Revenue Variances >10%

- Anticipated decrease in investment income.
- Increase in transfers to meet obligations

Bond Series Fund Revenue Summary



FY2024 Debt Service Detail Revenue Budget

All Bond Funds

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1100	CURRENT LEVY	\$22,507,980	\$22,079,874	\$20,363,670	\$20,363,670	\$18,820,994	-7.58%
4400	INVESTMENT INCOME	(19,986)	(16,513)	454,000	454,000	252,500	-44.38%
6400	INTERFUND OPERATING TRANSFERS IN	716,225	5,976,202	-	4,210,069	-	100.00%
6500	GENERAL OBLIGATION BOND PROCEEDS	-	32,545,000	-	-	-	0.00%
6510	PREMIUM ON BONDS SOLD	-	7,847,235	-	-	-	0.00%
	TOTAL	\$23,204,220	\$68,431,798	\$20,817,670	\$25,027,739	\$19,073,494	-8.38%

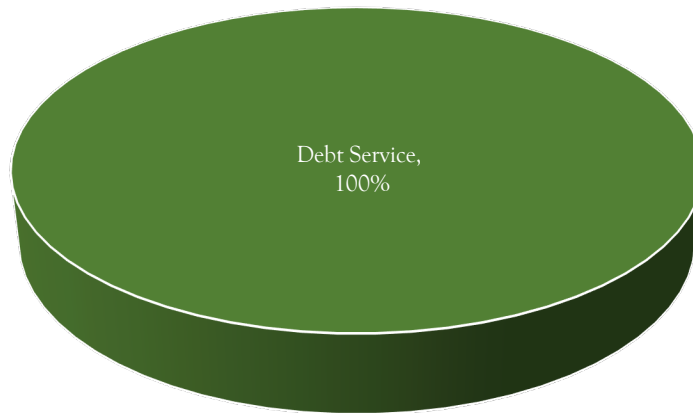
FY2024 Debt Service Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Debt Service	\$22,054,325	\$32,830,643	\$51,168,979	\$37,472,023	\$41,363,219	-19.16%
Total	\$22,054,325	\$32,830,643	\$51,168,979	\$37,472,023	\$41,363,219	-19.16%

FY2024 Debt Service Expenditure Variances >10%

- Transfers of bond proceeds to fund projects has seen a slower pace due to invoicing delays relating to projects.

Debt Series Fund Expenditure Summary



FY2024 Debt Service Detail Expenditure Budget
All Bond Funds

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9101	BOND PRINCIPAL	\$18,335,000	\$19,500,000	\$20,740,000	\$20,820,000	\$25,055,000	20.81%
9102	INTEREST ON BONDS	3,717,900	3,827,247	3,574,850	3,419,654	2,526,673	-29.32%
9103	FISCAL AGENT FEES	1,425	1,425	-	831	831	0.00%
9104	TRANS REFUND/DEFEASANCE ESCROW	-	263,214	-	-	-	0.00%
9105	COSTS OF ISSUANCE	-	386,926	-	-	-	0.00%
9300	TRANSFERS OUT	-	8,851,831	26,854,129	13,231,538	13,780,715	-48.68%
	TOTAL	\$22,054,325	\$32,830,643	\$51,168,979	\$37,472,023	\$41,363,219	-19.16%

2015 Debt Service Series

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

Issue: GO Refunding 2015 (Fund 350) BNY *3040			
Bond #1855715002			
Date	Interest	Principal	Total Due per Date
January 1, 2024	\$193,750	\$7,750,000	\$7,943,750
Total	\$193,750	\$7,750,000	\$7,943,750

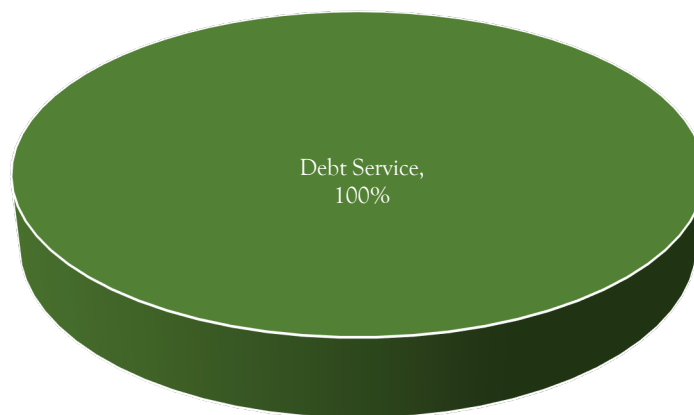
FY2024 2015 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Debt Service	\$7,038,975	\$11,288,055	\$7,634,250	\$7,767,717	\$7,944,106	4.06%
Total	\$7,038,975	\$11,288,055	\$7,634,250	\$7,767,717	\$7,944,106	4.06%

FY2024 2015 Debt Service Series Expenditure Variances >10%

- Not applicable.

Debt Service Series 2015 Expenditure Summary



FY2024 2015 Debt Service Series Detail Expenditure Budget

Fund# 350

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9101	BOND PRINCIPAL	\$5,830,000	\$6,435,000	\$7,070,000	\$7,070,000	\$7,750,000	9.62%
9102	INTEREST ON BONDS	1,208,500	901,875	564,250	564,250	193,750	-65.66%
9103	FISCAL AGENT FEES	475	-	-	356	356	0.00%
9300	TRANSFERS OUT	-	3,951,180	-	133,111	-	0.00%
	TOTAL	\$7,038,975	\$11,288,055	\$7,634,250	\$7,767,717	\$7,944,106	4.06%

2015A Debt Service Series

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

Issue: GO Refunding 2015A			
Bond #1855842008			
Date	Interest	Principal	Total Due per Date
May 1, 2024	\$319,375	\$ -	\$319,375
November 1, 2024	319,375	12,775,000	13,094,375
Total	\$638,750	\$12,775,000	\$13,413,750

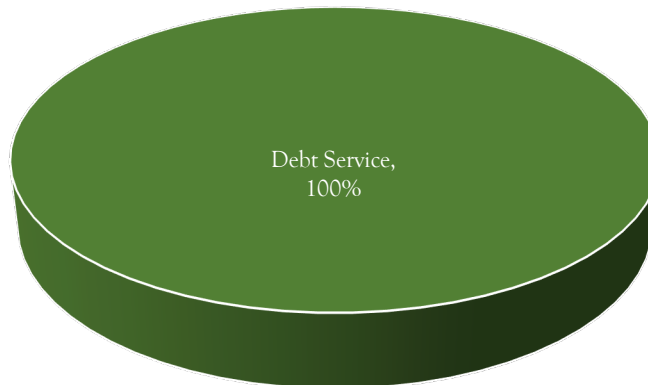
FY2024 2015A Debt Service Series Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Debt Service	\$5,962,975	\$5,972,250	\$5,970,000	\$7,066,067	\$13,413,750	124.69%
Total	\$5,962,975	\$5,972,250	\$5,970,000	\$7,066,067	\$13,413,750	124.69%

FY2024 2015A Debt Service Series Expenditure Variances >10%

- Bond principal payment due, with a transfer out.

Debt Service Series 2015A Expenditure Summary



FY2024 2015A Debt Service Series Detail Expenditure Budget

Fund# 375

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9101	BOND PRINCIPAL	\$4,605,000	\$4,845,000	\$5,085,000	\$5,085,000	\$12,775,000	151.23%
9102	INTEREST ON BONDS	1,357,500	1,127,250	885,000	885,000	638,750	-27.82%
9103	FISCAL AGENT FEES	475	-	-	-	-	0.00%
9300	TRANSFERS OUT	-	-	-	1,096,067	-	0.00%
	TOTAL	\$5,962,975	\$5,972,250	\$5,970,000	\$7,066,067	\$13,413,750	124.69%

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 (Fund 322) BNY *1134			
Bond #1857744003			
Date	Interest	Principal	Total Due per Date
January 1, 2024	\$ -	\$ -	\$ -
May 1, 2024	813,625	-	813,625
July 1, 2024	-	-	-
November 1, 2024	813,625	2,985,000	3,798,625
May 1, 2025	739,000	-	739,000
November 1, 2025	739,000	2,765,000	3,504,000
May 1, 2026	669,875	-	669,875
November 1, 2026	669,875	3,925,000	4,594,875
May 1, 2027	571,750	-	571,750
November 1, 2027	571,750	4,130,000	4,701,750
May 1, 2028	468,500	-	468,500
November 1, 2028	468,500	4,340,000	4,808,500
May 1, 2029	360,000	-	360,000
November 1, 2029	360,000	4,565,000	4,925,000
May 1, 2030	245,875	-	245,875
November 1, 2030	245,875	4,795,000	5,040,875
May 1, 2031	126,000	-	126,000
November 1, 2031	126,000	5,040,000	5,166,000
Total	\$7,989,250	\$32,545,000	\$40,534,250

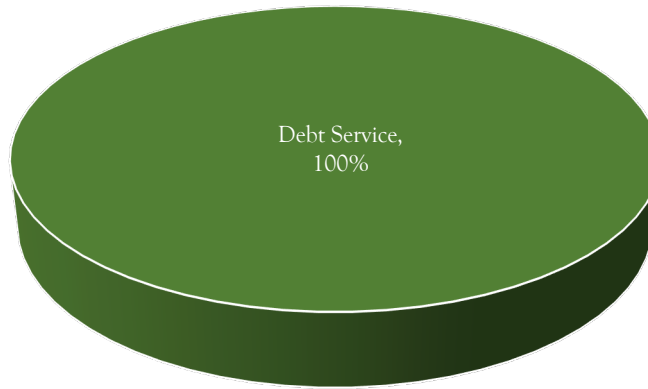
FY2024 2022 Debt Service Series Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Debt Service	\$ -	\$6,498,974	\$28,481,379	\$13,630,085	\$18,393,440	-35.42%
Total	\$ -	\$6,498,974	\$28,481,379	\$13,630,085	\$18,393,440	-35.42%

FY2024 2022 Debt Service Series Variances >10%

- In 2024 there are principal and agent fee payments.

Debt Service Series 2022 Expenditure Summary



FY2024 2022 Debt Service Series Detail Expenditure Budget

Fund# 322

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9101	BOND PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$2,985,000	100.00%
9102	INTEREST ON BONDS	-	1,211,397	1,627,250	1,627,250	1,627,250	0.00%
9103	FISCAL AGENT FEES	-	-	-	475	475	100.00%
9105	COSTS OF ISSUANCE	-	386,926	-	-	-	0.00%
9300	TRANSFERS OUT	-	4,900,651	26,854,129	12,002,360	13,780,715	-48.68%
	TOTAL	\$ -	\$6,498,974	\$28,481,379	\$13,630,085	\$18,393,440	-35.42%

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 #1886444001			
Date	Interest	Principal	Total Due per Date
May 1, 2024	\$33,461	\$ -	\$33,461
November 1, 2024	33,461	1,545,000	1,578,461
May 1, 2025	13,299		13,299
November 1, 2025	13,299	930,000	943,299
Total	\$93,521	\$2,475,000	\$2,568,521

FY2024 2022A Debt Service Series Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Debt Service	\$9,052,375	\$9,071,364	\$9,083,350	\$9,008,154	\$1,611,923	-82.25%
Total	\$9,052,375	\$9,071,364	\$9,083,350	\$9,008,154	\$1,611,923	-82.25%

FY2024 2022A Debt Service Series Expenditure Variances >10%

- Principal and interest payments decreased in 2024.

Debt Service Series 2022A Expenditure Summary



FY2024 2022A Debt Service Series Detail Expenditure Budget

Fund# 397

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9101	BOND PRINCIPAL	\$7,900,000	\$8,220,000	\$8,585,000	\$8,665,000	\$1,545,000	-82.00%
9102	INTEREST ON BONDS	1,151,900	586,725	498,350	343,154	66,923	-86.57%
9103	FISCAL AGENT FEES	475	1,425	-	-	-	0.00%
9104	TRANS REFUND/DEFEASANCE ESCROW	-	263,214	-	-	-	0.00%
	TOTAL	\$9,052,375	\$9,071,364	\$9,083,350	\$9,008,154	\$1,611,923	-82.25%

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 2024 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 2024:

Fund	FY 2024 Budget
General	\$78,964
Zoological	55,000
Golf Enterprise	1,782,340
Capital Improvements	3,857,790
Building Renewal	1,447,000
Willowbrook Site Improvement	17,924,579
Construction and Development	23,549,151
Environmental	3,288,000
Total	\$51,982,824

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 2024 with a defined purpose.

Category	FY 2024 Budget
Operational Improvements and Structures	\$3,544,645
Machinery and Equipment	2,659,594
Land	154,710
Preserve Structures	17,458,708
Trails	18,592,846
Restoration	4,617,259
Roads and Parking lots	155,000
Water Management	209,555
Leachate and Groundwater Systems	3,000,000
Stabilization	118,000
Other Capital Improvements	1,472,507
Total	\$51,982,824

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 2024 fiscal year.

Fund	FY 2024 Budget
Tax Levy	\$2,204,580
Fund Balance	15,324,657
Bond Proceeds	10,243,579
Grants	2,650,000
Endowments/Donations	5,688,000
Interest from Environmental Funds	15,872,008
Total	\$51,982,824

Capital funding can change significantly year to year. Bond proceeds are available from the fiscal year 2022 issuance and are expected to be fully spent no later than fiscal year 2025. Grant revenue fluctuates from year to year as well, many times grants are awarded within the same fiscal year they are utilized. In these cases, especially for capital projects and initiatives, the other funding is reallocated to other projects on an as needed basis. A detailed list of expenditures can be found in Appendix C “Capital Projects and Intiatives Fiscal Year 2024.”

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 2025 to 2029. 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	2025	2026	2027	2028	2029	Total
General (010)	\$122,749	\$100,349	\$100,349	\$136,357	\$100,349	\$560,151
Zoological (050)	60,000	50,000	50,000	50,000	50,000	260,000
Environmental (070-086)	12,250,000	17,250,000	14,250,000	7,250,000	2,250,000	53,250,000
Business Enterprise (131)	5,500,000	2,762,500	275,625	289,406	303,877	9,131,408
C&D (215-230)	26,105,000	33,450,000	11,670,000	10,211,500	804,825	82,241,325
Capital Improvement (500)	2,545,000	2,663,000	2,405,000	2,305,750	2,575,038	12,493,788
Building renewal (530)	4,205,000	1,932,500	1,565,375	973,644	482,326	9,158,845
Total	\$50,787,749	\$58,208,349	\$30,316,349	\$21,216,657	\$6,566,414	\$167,095,516

A detailed list of anticipated capital outlay for fiscal years 2025 through 2029 are included in Appendix C of the FY 2024 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 24 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.



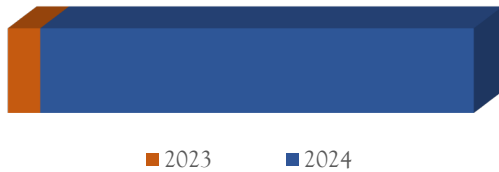
Cenacle Bridge

Location	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 will complete the project in FY 2024.



Project #	Z-021-040
Contract #	22-219
Board Approval	December 19, 2023
Project Manager	Planning & Development Department
Current Budget	\$870,000
Fund	Building Renewal Fund
Account Number	530-J00-3100 530-J00-4200

Total Estimated Project Cost
\$ 935,000



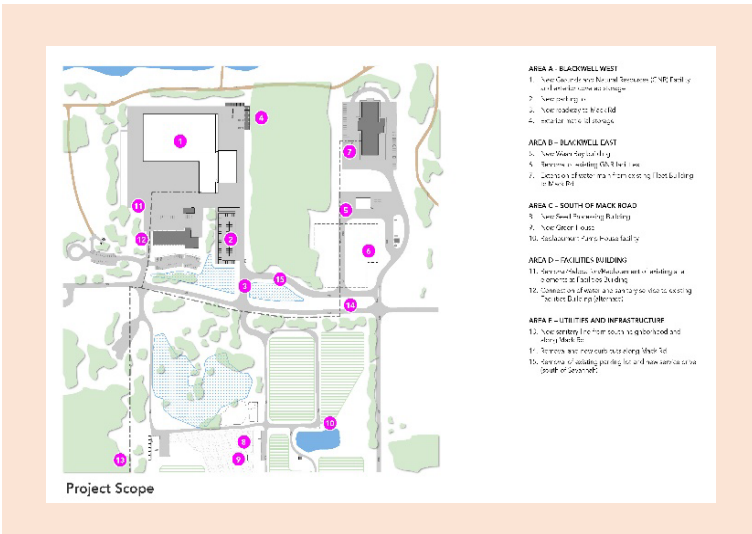
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ 65,000
2024	2025	2026	2027	2028
\$ 870,000	\$ -	\$ -	\$ -	\$ -



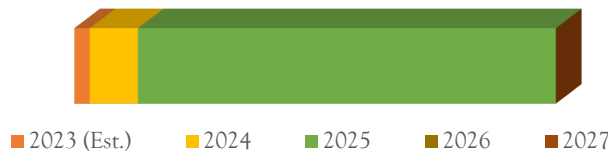
Grounds & Natural Resource Maintenance Campus

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 will begin in 2024.



Project #	Z-021-030
Contract #	23-109
Board Approval	June 6, 2023
Project Manager	Planning & Development Department
Current Budget	\$1,100,000
Fund	Construction & Development Funds
Account Number	220-P00-5454 222-P00-5021 224-P00-5021

Total Estimated Project Cost
\$ 36,450,000



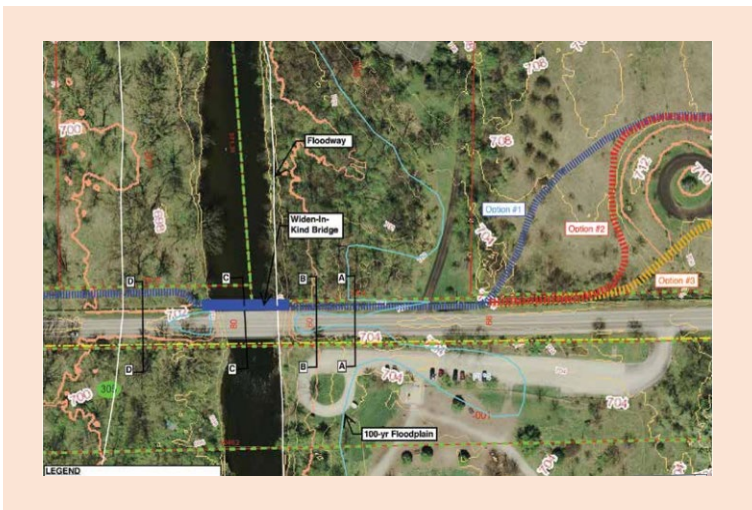
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ 350,000
2024	2025	2026	2027	2028
\$ 1,100,000	\$ 18,000,000	\$ 15,000,000	\$ 2,000,000	\$ -



Mack Road Trail

Location	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 (10-foot-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.
Status	Planning, design & permitting has been completed and construction to occur in FY 2024.



Project #	Z-022-017
Contract #	15-253
Board Approval	January 5, 2016
Project Manager	Planning & Development Department
Current Budget	\$103,558
Fund	Capital Improvement Fund Construction & Development Funds
Account Number	500-P00-5022

Total Estimated Project Cost \$ 264,358



■ 2022 ■ 2023 (Est.) ■ 2024 ■ 2025

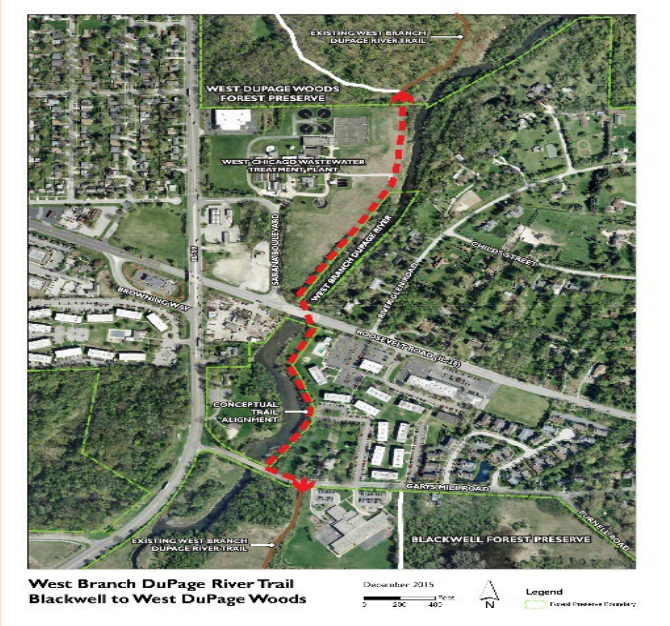
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 10,800	\$ -
2024	2025	2026	2027	2028
\$ 103,558	\$ 150,000	\$ -	\$ -	\$ -

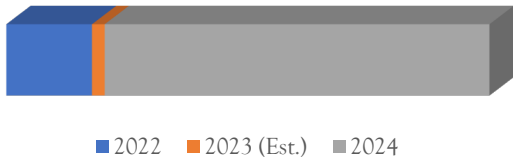


Blackwell to West DuPage Woods Trail

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	Construction beginning in 2024 and expected to be completed in 2025.



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	\$2,220,000
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

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 494,517	\$ 73,363
2024	2025	2026	2027	2028
\$ 2,220,000*	\$ -	\$ -	\$ -	\$ -

*Full Construction & Development budget will be spread over multiple fiscal years.



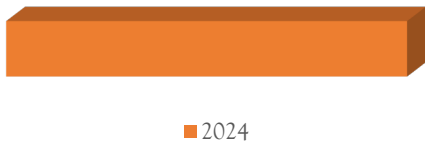
Danada Improvements

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 is anticipated to begin in 2024 and shall be completed by end of 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, 23-379, 23-380, 23-381, 23-382
Board Approval	December 19, 2023
Project Manager	Planning & Development Department
Current Budget	\$6,240,000
Fund	Construction & Development Funds
Account Number	224-P00-5071 224-P00-5073

Total Estimated Project Cost
\$ 6,240,000



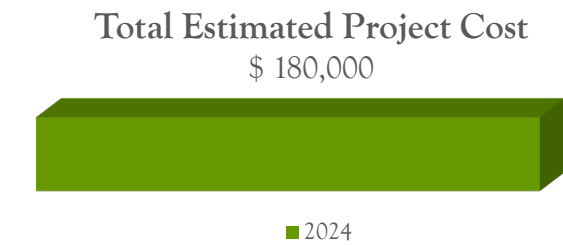
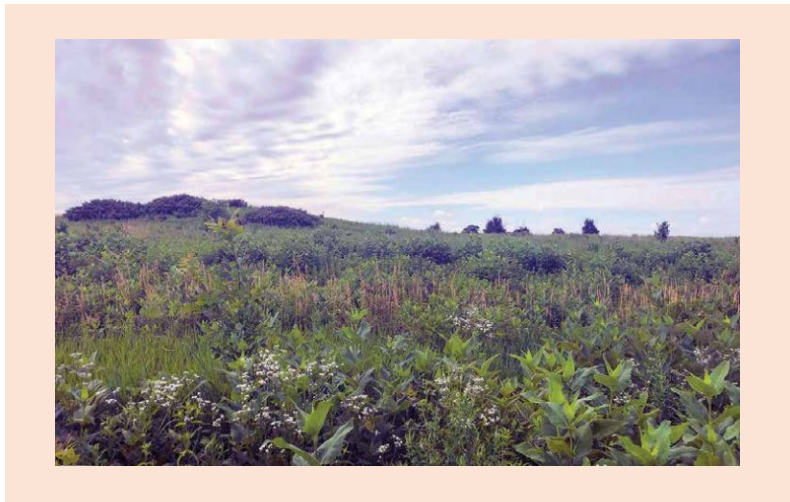
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -
2024	2025	2026	2027	2028
\$ 6,240,000	\$ -	\$ -	\$ -	\$ -



Rice Lake Prairie Restoration

Location	Danada
Description	The Rice Lake Prairie is a tall grass meadow that has been maintained with supplemental prairie seeding and tree planting. The restoration, a three- to five-year project, removes and treats invasive woody and herbaceous plants, converts existing meadow vegetation to native prairie species, and provides future maintenance. The Eurasian meadows will transform into a native vibrant prairie and showcase the Districts mission at one of the busiest intersections in DuPage County.
Status	Ongoing annual maintenance.



Project #	23-355
Contract #	23-355
Board Approval	December 19, 2023
Project Manager	Natural Resources Department
Current Budget	\$180,000
Fund	Construction & Development Fund
Account Number	224-P00-5073

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -
2024	2025	2026	2027	2028
\$ 180,000*	\$ -	\$ -	\$ -	\$ -

*Full Construction & Development budget will be spread over multiple fiscal years.

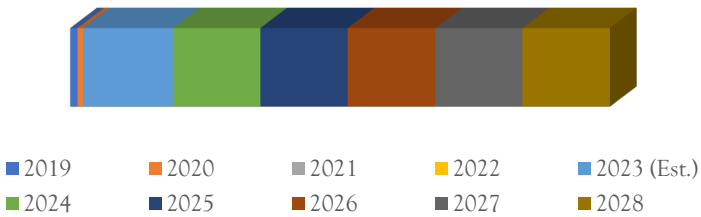


Districtwide Restoration

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.
Status	Ongoing annual maintenance.



Total Estimated Project Cost
\$ 2,100,000



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	224-P00-5453

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ 28,486	\$ 21,514	\$ -	\$ -	\$ 350,000
2024	2025	2026	2027	2028
\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000



Master Plan and Restroom Improvements

Location	Districtwide
Description	The primary goal of the project and improvements is to remove all pit latrines, which are unpopular with the public. The District evaluated and prioritized preserves that need modern restroom facilities and amenities. The upgrades will include flushable toilets and hand-washing conveniences. Certain sites will have the ability to connect to municipal sewer and water connections where available or sites will connect to well and septic fields as required by local codes. The District completed design and planning in FY 2023.
Status	This project will begin permitting and construction in 2024.



Project # Z-451-035; Z-451-037
 Contract # 21-369; 23-139; 23-171

Board Approval December 21, 2021
 July 18, 2023
 August 15, 2023

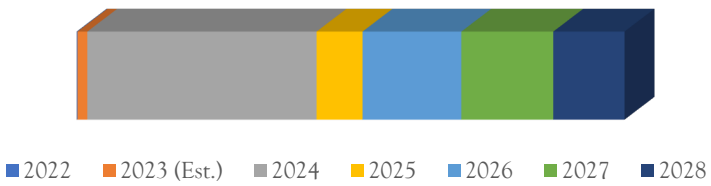
Project Manager Planning & Development Department

Current Budget \$4,986,600

Fund Construction & Development Funds
 Building Renewal Fund

Account Number 220-P00-5454
 223-P00-5451
 224-P00-5152
 530-J00-5451

Total Estimated Project Cost
 \$ 11,918,712



Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 17,655	\$ 214,457

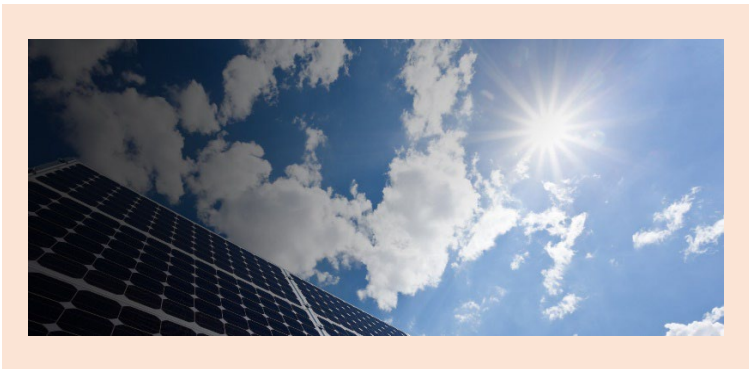
2024	2025	2026	2027	2028
\$ 4,986,600*	\$ 1,000,000	\$ 2,150,000	\$ 2,000,000	\$ 1,550,000

*Full Construction & Development budget will be spread over multiple fiscal years.



Districtwide Sustainability

Location	Districtwide
Description	The District strives to be a good steward of property under its control. That stewardship includes reducing the District's carbon footprint and using energy efficiently. The District regularly considers cost effective procurement, green initiatives, and components of generation and/or offset when planning future site improvements and current energy utilization. The Forest Preserve District intends on annually funding these initiatives with funding provided from the savings of strategically managing its utilization of these commodities.
Status	This project is in the planning and implementation stage and ongoing annually.



Project #	M-450-003 Z-071-056 Z-071-059
Contract #	22-192
Board Approval	July 19, 2022
Project Manager	Planning & Development Department
Current Budget	\$1,449,300
Fund	Construction & Development Funds Building Renewal Fund
Account Number	220-P00-5454 224-P00-5071 530-P00-5454

Total Estimated Project Cost \$ 2,876,424



■ 2021 ■ 2022 ■ 2023 (Est.) ■ 2024 ■ 2025 ■ 2026 ■ 2027 ■ 2028

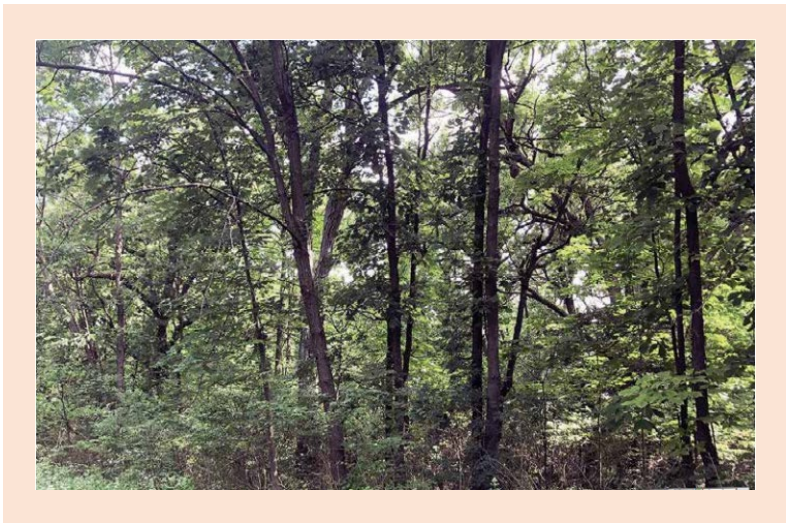
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ 27,433	\$ 154,817	\$ 9,874
2024	2025	2026	2027	2028
\$ 1,449,300	\$ 400,000	\$ 150,000	\$ 535,000	\$ 150,000



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 approximately 75 percent complete. District staff and volunteers have collaborated to maintain the ecosystem. The project is estimated to be completed in FY 2026.



Project # 21-247
 Contract # 21-247

Board Approval November 16, 2021

Project Manager Natural Resources Department

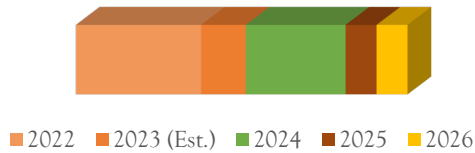
Current Budget \$120,000

Fund Construction & Development Fund

Account Number 221-P00-5093

Total Estimated Project Cost

\$ 398,963



Financial Impact

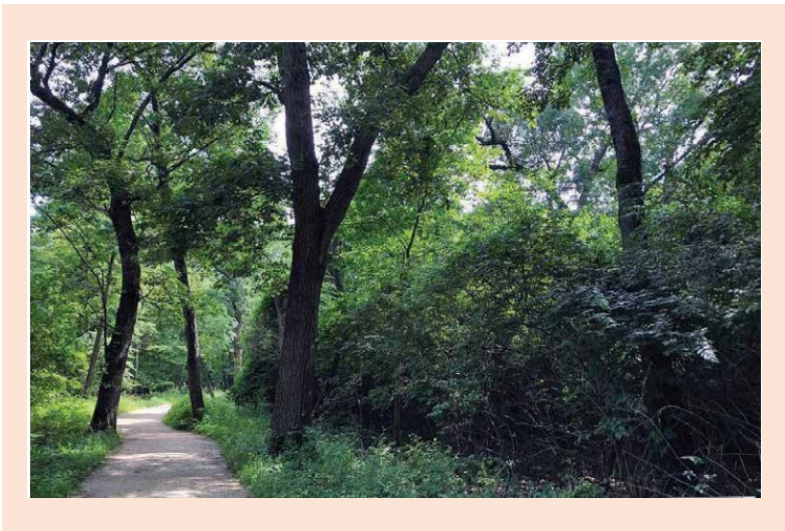
2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 150,555	\$ 53,808

2024	2025	2026	2027	2028
\$ 120,000	\$ 37,300	\$ 37,300	\$ -	\$ -



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 management.
Status	The project will begin in 2024. 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 2029.



Total Estimated Project Cost

\$ 525,000



■ 2024

Project #	TBD
Contract #	TBD
Board Approval	TBD
Project Manager	Natural Resources Department
Current Budget	\$525,000
Fund	Construction & Development Fund
Account Number	224-P00-5123

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -

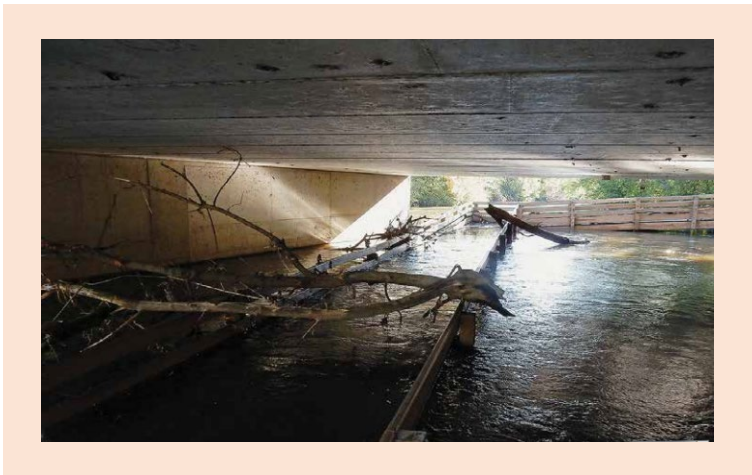
2024	2025	2026	2027	2028
\$ 525,000*	\$ -	\$ -	\$ -	\$ -

*Full Construction & Development budget will be spread over multiple fiscal years.



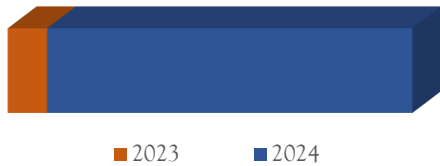
York Road Pedestrian Bridge

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.
Status	The project will be completed in FY 2024.



Project #	Z-122-009
Contract #	22-073
Board Approval	March 15, 2022
Project Manager	Planning & Development Department
Current Budget	\$586,315
Fund	Capital Improvement Fund
Account Number	500-P00-5121

Total Estimated Project Cost
\$ 649,341



Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ 63,026
2024	2025	2026	2027	2028
\$ 586,315	\$ -	\$ -	\$ -	\$ -



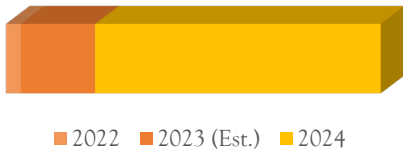
Dunklee's Grove Restoration

Location	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 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 critical habitat in a heavily urbanized area of the county.
Status	The District is collaborating with volunteers to manage the site and has completed 15 percent of the project, completion is estimated in FY 2026.



Project #	ER22032
Contract #	22-257
Board Approval	November 1, 2022
Project Manager	Natural Resources Department
Current Budget	\$342,978
Fund	Construction & Development Fund
Account Number	221-P00-5113

Total Estimated Project Cost \$ 450,000



Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 17,922	\$ 89,100
2024	2025	2026	2027	2028
\$ 342,978*	\$ -	\$ -	\$ -	\$ -

*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 50 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	\$99,171
Fund	Construction & Development Funds
Account Number	221-P00-5163 222-P00-5163

Total Estimated Project Cost
\$ 2,550,000



■ 2022 ■ 2023 (Est.) ■ 2024 ■ 2025

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 812,091	\$ 438,738

2024	2025	2026	2027	2028
\$ 99,171*	\$ 1,200,000*	\$ -	\$ -	\$ -

*Full Construction & Development budget will be spread over multiple fiscal years.



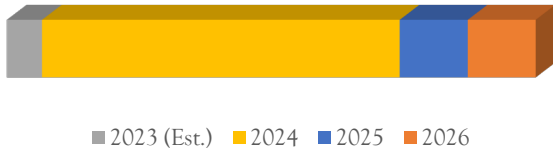
Savanna Restoration

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 5 percent complete and anticipated to be completed in 2026.



Project #	21-247
Contract #	21-247
Board Approval	November 16, 2021
Project Manager	Natural Resources Department
Current Budget	\$89,000
Fund	Construction & Development Fund
Account Number	221-P00-5463

Total Estimated Project Cost \$ 131,750



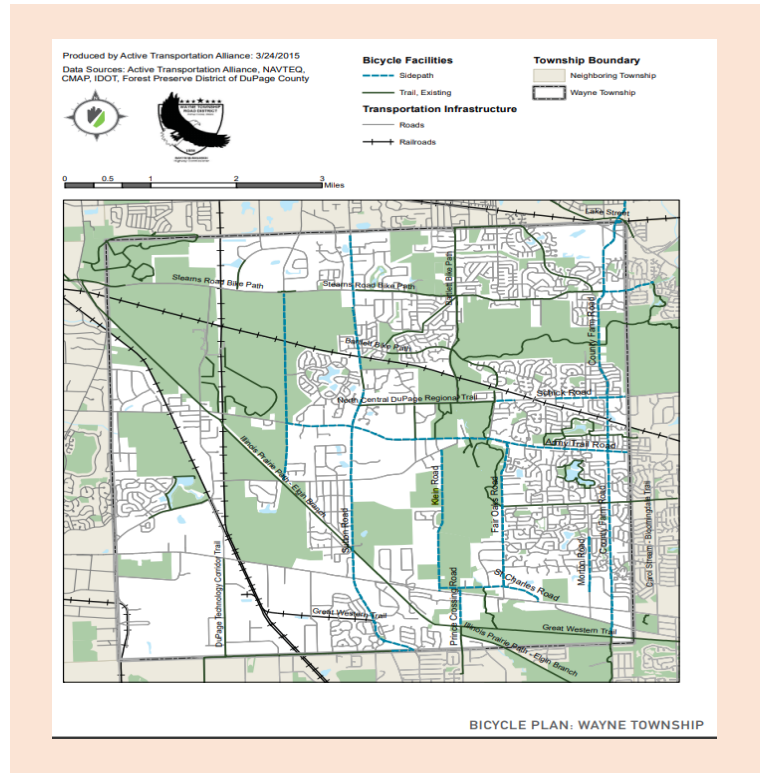
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ 8,750
2024	2025	2026	2027	2028
\$ 89,000	\$ 17,000	\$ 17,000	\$ -	\$ -

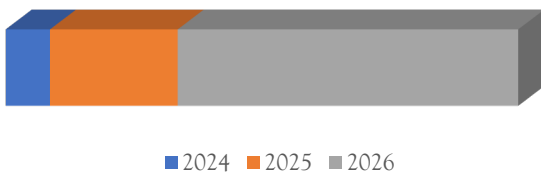


Klein Road Trail

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 is budgeted in FY 2024.
Status	Phase I Engineering set to move forward in FY 2024.



Total Estimated Project Cost \$ 602,000



Project #	TBD
Contract #	TBD
Board Approval	TBD
Project Manager	Planning & Development Department
Current Budget	\$52,000
Fund	Construction & Development Fund
Account Number	223-P00-5302

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -
2024	2025	2026	2027	2028
\$ 52,000	\$ 150,000	\$ 400,000	\$ -	\$ -

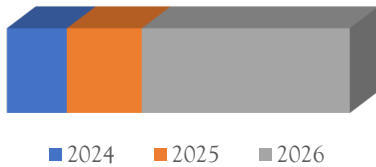


Maple Grove Bridge Replacement

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 2024 to begin the reconstruction.
Status	The project planning and Phase I will be completed in FY 2024 with an estimated construction completion in FY 2026.



Total Estimated Project Cost
\$ 2,060,000



Project #	Z-191-001
Contract #	23-082; 23-292
Board Approval	May 2, 2023 November 21, 2023
Project Manager	Planning & Development Department
Current Budget	\$360,000
Fund	Construction & Development Funds Capital Improvement Fund
Account Number	224-P00-5191 500-P00-5451

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -
2024	2025	2026	2027	2028
\$ 360,000	\$ 450,000	\$ 1,250,000	\$ -	\$ -

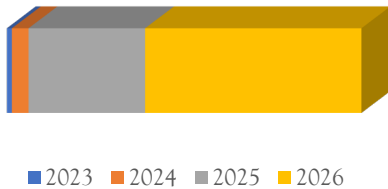


Maple Meadows Improvements

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



Project #	TBD
Contract #	22-043; 22-338
Board Approval	February 15, 2022 December 20, 2022
Project Manager	Planning & Development Department
Current Budget	\$500,000
Fund	Golf Enterprise Fund
Account Number	131-MMK-4200

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ 150,000
2024	2025	2026	2027	2028
\$ 500,000	\$ 3,500,000	\$ 6,500,000	\$ -	\$ -



Mayslake Improvements

Location	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 is in the final phase and will be completed in FY 2024.



Project # M-591-000A; Z-591-026
 Contract # 21-128

Board Approval June 15, 2021

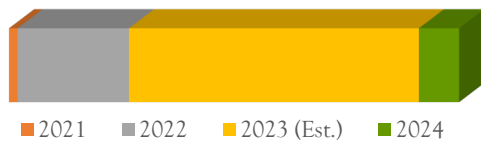
Project Manager Planning & Development Department

Current Budget \$603,596

Fund Construction & Development Funds

Account Number 220-P00-5454
 220-P00-6590
 222-P00-5591
 223-P00-5591
 224-P00-5593

Total Estimated Project Cost
 \$ 6,748,115



Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ 128,701	\$ 1,670,246	\$ 4,345,573
2024	2025	2026	2027	2028
\$ 603,596	\$ -	\$ -	\$ -	\$ -



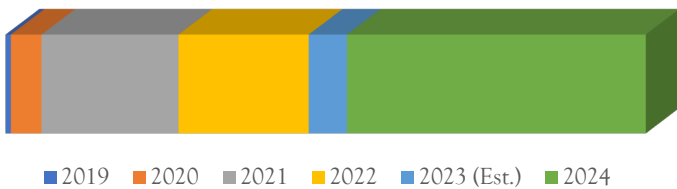
Pratt's Wayne Woods Trail

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 is in its final stages and will be completed in FY 2024.



Project #	Z-232-005; Z-232-006
Contract #	18-383
Board Approval	December 18, 2018
Project Manager	Planning & Development Department
Current Budget	\$621,010
Fund	Construction & Development Funds
Account Number	215-P00-5232; 220-P00-5232; 221-P00-5232; 223-P00-5232; 283-P00-5232; 293-P00-5232

Total Estimated Project Cost
\$ 1,329,802



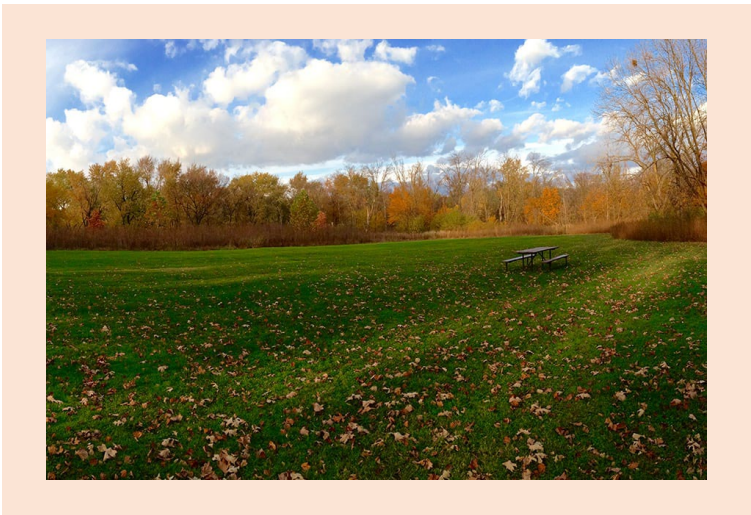
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ 10,967	\$ 63,538	\$ 284,613	\$ 270,303	\$ 79,371
2024	2025	2026	2027	2028
\$ 621,010	\$ -	\$ -	\$ -	\$ -

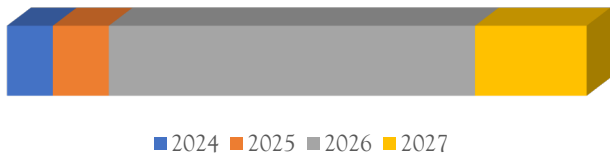


Salt Creek Marsh Trail Replacement

Location	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	The Project will be planned in FY 2024 and completed 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	\$225,000
Fund	Construction & Development Fund
Account Number	222-P00-5442

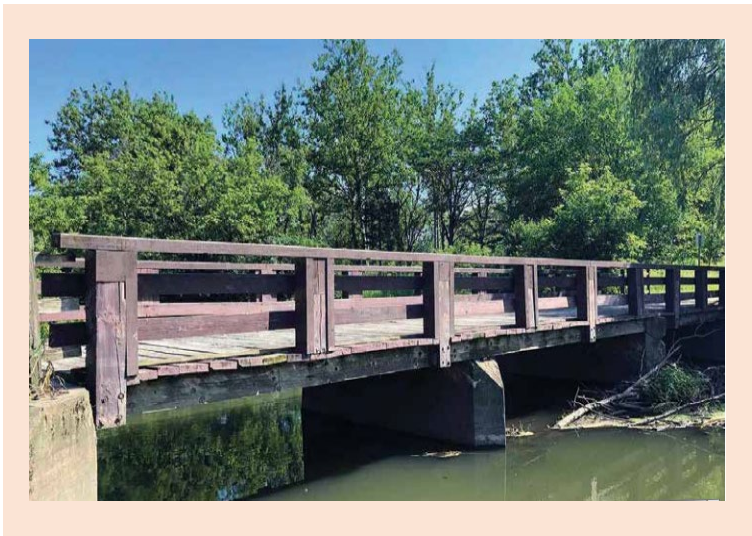
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -
2024	2025	2026	2027	2028
\$ 225,000	\$ 275,000	\$ 1,800,000	\$ 550,000	\$ -



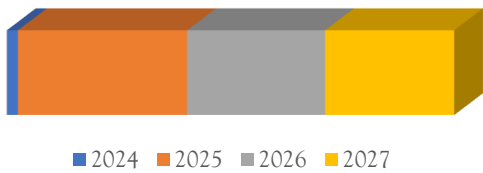
Bridge Replacements

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 will begin planning in FY 2024, estimated completion is FY 2027.



Project #	Z-241-004
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

Total Estimated Project Cost
\$ 2,593,718



Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -

2024	2025	2026	2027	2028
\$ 63,718	\$ 980,000	\$ 800,000	\$ 750,000	\$ -



West Chicago Prairie Restoration

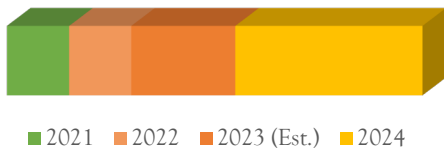
Location	West Chicago Prairie
Description	West Chicago Prairie is an incredibly diverse 125-acre Class IV ecosystem that contains the finest prairie remnants in the county. It contains 616 native plant species, including one federally threatened, two state-endangered, one state-threatened and 56 of special 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.



Project #	NR20-95626
Contract #	20-056
Board Approval	March 3, 2020
Project Manager	Natural Resources Department
Current Budget	\$250,000
Fund	Construction & Development Fund
Account Number	221-P00-5323

Total Estimated Project Cost

\$ 524,495



Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ 74,811	\$ 74,684	\$ 125,000
2024	2025	2026	2027	2028
\$ 250,000*	\$ -	\$ -	\$ -	\$ -

*Full Construction & Development budget will be spread over multiple fiscal years.



Youth Camp Woods Bluff Savanna

Location	Waterfall Glen
Description	The savanna is a 773-acre ecosystem, which contains 422 native plant species. One species is state threatened and 36 of special concern. Crews remove invasive trees and shrubs and apply herbicides so aggressive species do not grow back on approximately 50 acres. The site work will not disturb the mature hickories and majestic oaks, it will promote more germination of seedlings and wildflowers.
Status	The remaining 20 acres in the southeast corner of the project area are budgeted to be completed in FY 2026.



Total Estimated Project Cost
\$ 372,570



■ 2022 ■ 2023 (Est.) ■ 2024

Project #	21-248
Contract #	21-248
Board Approval	November 16, 2021
Project Manager	Natural Resources Department
Current Budget	\$297,570
Fund	Construction & Development Fund
Account Number	221-P00-5283

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 57,475	\$ 17,525
2024	2025	2026	2027	2028
\$ 297,570*	\$ -	\$ -	\$ -	\$ -

*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 by the end of FY 2024.



Total Estimated Project Cost
\$ 46,228,739



■ 2022 ■ 2023 (Est.) ■ 2024

Project #	Z-341-027
Contract #	22-123
Board Approval	April 19, 2022
Project Manager	Planning & Development Department
Current Budget	\$18,701,579
Fund	Construction & Development Fund Willowbrook Site Improvement Fund
Account Number	224-P00-5341 540-P00-ALL

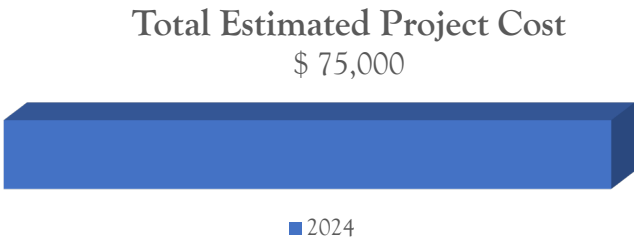
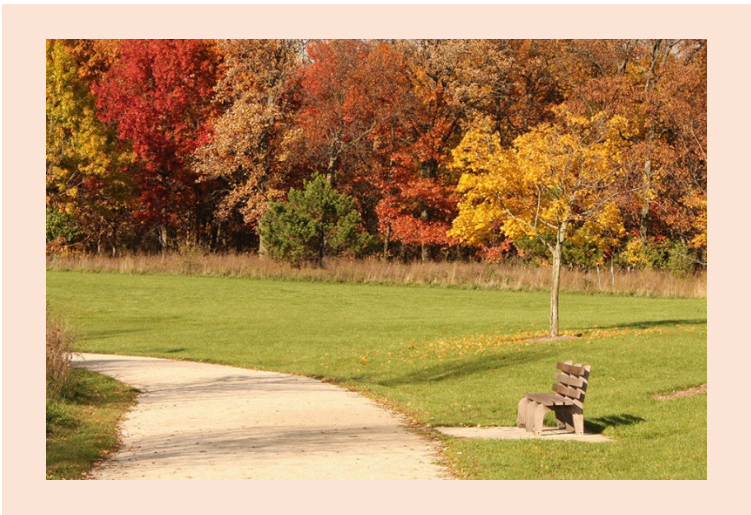
Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ 2,801,753	\$ 24,725,407
2024	2025	2026	2027	2028
\$ 18,701,579	\$ -	\$ -	\$ -	\$ -



Wood Dale Grove Trail Improvements

Location	Wood Dale Grove
Description	Construction of new accessible trails to the main loop around the lake from the new flush washroom facility and north picnic shelter. Phase I and II design has been completed in house.
Status	Beginning construction in 2024.



Project #	Z-362-002
Contract #	TBD
Board Approval	TBD
Project Manager	Planning & Development Department
Current Budget	\$75,000
Fund	Construction & Development Fund
Account Number	223-P00-5362

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ -	\$ -	\$ -
2024	2025	2026	2027	2028
\$ 75,000	\$ -	\$ -	\$ -	\$ -



South Shelter Reconstruction

Location	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 Forest Preserve continues to maintain and make repairs. The reconstruction of the shelter is estimated to be completed in FY 2024



Project #	W 02822
Contract #	21-076
Board Approval	April 6, 2021
Project Manager	Facilities Department
Current Budget	\$20,000
Fund	Building Renewal Fund
Account Number	530-J00-3100 530-J00-4200

Total Estimated Project Cost
\$ 71,850



■ 2021 ■ 2022 ■ 2023 (Est.) ■ 2024

Financial Impact

2019	2020	2021	2022	2023 (Est.)
\$ -	\$ -	\$ 32,122	\$ 3,750	\$ 15,978
2024	2025	2026	2027	2028
\$ 20,000	\$ -	\$ -	\$ -	\$ -

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	2022 Actual	2023 Est Actual	2024 Budget
100%	100%	100%	100
100%	82%	55%	75%

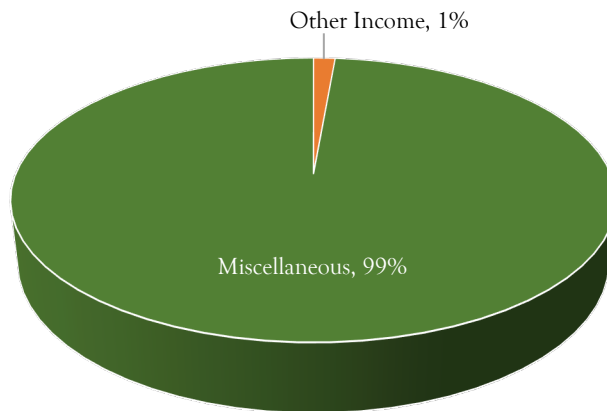
FY2024 Capital Improvement Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Grants & Intergovernmental	\$92,273	\$6,790	\$ -	\$ -	\$ -	0.00%
Other Income	(5,005)	(627,220)	25,000	25,000	50,000	100.00%
Miscellaneous	2,714,059	2,042,668	2,185,000	130,000	3,737,136	71.04%
Total	\$2,801,327	\$1,422,238	\$2,210,000	\$155,000	\$3,787,136	71.36%

FY2024 Capital Improvement Revenue Variances >10%

- Anticipated increases to investment income, auction sales, and transfers to the Capital Improvement Fund.

Capital Improvement Fund Revenue Summary



FY2024 Capital Improvement Detail Revenue Budget

Fund# 500

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3330	FEDERAL GRANTS & REIMBURSEMENTS	\$92,273	\$6,790	\$ -	\$ -	\$ -	0.00%
4400	INVESTMENT INCOME	(5,005)	(627,220)	25,000	25,000	50,000	100.00%
6100	SALE OF GENERAL FIXED ASSETS	214,059	229,668	185,000	130,000	170,000	-8.11%
6400	INTERFUND OPERATING TRANSFERS IN	2,500,000	1,813,000	2,000,000	-	3,567,136	78.36%
	TOTAL	\$2,801,327	\$1,422,238	\$2,210,000	\$155,000	\$3,787,136	71.36%

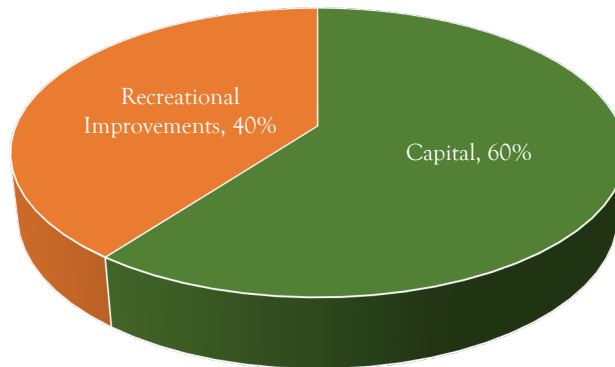
FY2024 Capital Improvement Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY23 - FY22
Capital	\$1,092,693	\$779,612	\$2,602,539	\$1,059,179	\$2,323,000	-10.74%
Recreational Improvements	251,967	980,597	663,475	17,878	1,534,790	131.33%
Planning Conserv & Water Mgmt	53,450	-	-	-	-	0.00%
Miscellaneous	2,000,000	-	-	-	-	0.00%
Total	\$3,398,110	\$1,760,209	\$3,266,014	\$1,077,057	\$3,857,790	18.12%

FY2024 Capital Improvement Expenditure Variances >10%

- Capital decreased with most of the costs related to the ERP system being expensed in 2023.
- Recreational Improvements increased with the Fullersburg York Road Underpass moving from the design phase into the next phase for the project and the Blackwell to West DuPage Woods project beginning in 2024.

Capital Improvement Fund Expenditure Summary



FY2024 Capital Improvement Detail Expenditure Budget

Fund# 500

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4200	OPER IMPROVEMENTS & STRUCTURES	\$ -	\$ -	\$800,000	\$ -	\$160,000	-80.00%
4300	EQUIPMENT	1,092,693	779,612	1,802,539	1,059,179	2,163,000	20.00%
5022	TRAILS - BLACKWELL	-	10,800	103,558	-	103,558	0.00%
5121	STRUCTURES - FULLERSBURG WOODS	-	-	75,000	17,878	586,315	681.75%
5171	STRUCTURES - HIDDEN LAKE	-	624,509	-	-	-	100.00%
5241	STRUCTURES - SALT CREEK PARK	-	-	13,718	-	13,718	0.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	-	57,469	-	-	-	100.00%
5352	TRAILS-WINFIELD MOUNDS	9	-	62,014	-	62,014	0.00%
5451	STRUCTURES - DISTRICT WIDE	-	-	124,648	-	124,648	0.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	-	275,000	90,000	-	450,000	400.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	98,371	1,913	-	-	-	0.00%
5752	TRAILS - DUNHAM WOODS	145,099	1,506	194,537	-	194,537	0.00%
5754	ROADS & PARKING LOTS-DUNHAM	8,487	-	-	-	-	0.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	-	9,400	-	-	-	0.00%
6263	WATER MGMT TIMBER RIDGE	53,450	-	-	-	-	0.00%
9300	TRANSFERS OUT	2,000,000	-	-	-	-	0.00%
	TOTAL	\$3,398,110	\$1,760,209	\$3,266,014	\$1,077,057	\$3,857,790	18.12%

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 2024 but has been included for historical purpose.

FY2024 Oak Meadows Preserve Improvements Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Grants & Intergovernmental	\$ -	\$256,328	\$ -	\$ -	\$ -	0.00%
Other Income	75,691	-	40,000	-	-	-100.00%
Miscellaneous	2,039,529	-	-	-	-	0.00%
Total	\$2,115,220	\$256,328	\$40,000	\$ -	\$ -	-100.00%

FY2024 Oak Meadows Improvements Detail Revenue Budget

Fund# 510

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3320	LOCAL	\$ -	\$256,328	\$ -	\$ -	\$ -	0.00%
4400	INVESTMENT INCOME	75,691	-	40,000	-	-	-100.00%
6400	INTERFUND OPERATING TRANSFERS IN	2,039,529	-	-	-	-	0.00%
	TOTAL	\$2,115,220	\$256,328	\$40,000	\$ -	\$ -	-100.00%

FY2024 Oak Meadows Improvements Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Services	\$131,200	\$1,400	\$ -	\$ -	\$ -	0.00%
Recreational Improvements	4,720,075	0	-	-	-	0.00%
Planning Conserv & Water Mgmt	132,035	45,319	-	-	-	0.00%
Miscellaneous	-	209,610	-	-	-	0.00%
Total	\$4,983,310	\$256,328	\$ -	\$ -	\$ -	0.00%

FY2024 Oak Meadows Improvements Detail Expenditure Budget

Fund# 510

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3100	PROFESSIONAL SERVICES	\$131,200	\$1,400	\$ -	\$ -	\$ -	0.00%
5391	STRUCTURES - OAK MEADOWS	4,720,075	0	-	-	-	0.00%
6390	WATER MGMT - OAK MEADOWS	132,035	45,319	-	-	-	0.00%
9300	TRANSFERS OUT	-	209,610	-	-	-	100.00%
	TOTAL	\$4,983,310	\$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.

FY2024 Fleet Building Construction Budget Revenue Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(361)	\$ -	\$2,500	\$ -	\$ -	-100.00%
Total	\$(361)	\$ -	\$2,500	\$ -	\$ -	-100.00%

FY2024 Fleet Building Construction Detail Revenue Budget

Fund# 520

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(361)	\$ -	\$2,500	\$ -	\$ -	-100.00%
	TOTAL	\$(361)	\$ -	\$2,500	\$ -	\$ -	-100.00%

Fleet Building Construction Budget Expenditure Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Recreational Improvements	\$7,601	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	-	389,778	-	-	-	0.00%
Total	\$7,601	\$389,778	\$ -	\$ -	\$ -	0.00%

FY2024 Fleet Building Construction Detail Expenditure Budget

Fund# 520

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
5021	STRUCTURES - BLACKWELL	\$7,601	\$ -	\$ -	\$ -	\$ -	0.00%
9300	TRANSFERS OUT	-	389,778	-	-	-	100.00%
	TOTAL	\$7,601	\$389,778	\$ -	\$ -	\$ -	0.00%

Building Renewal

The Building Renewal fund is managed by Facilities Management in collaboration with Planning and Development and the Finance department. 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

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

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

Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
90%	33.47%	75%	95%
6	2	6	7
15	13	16	15

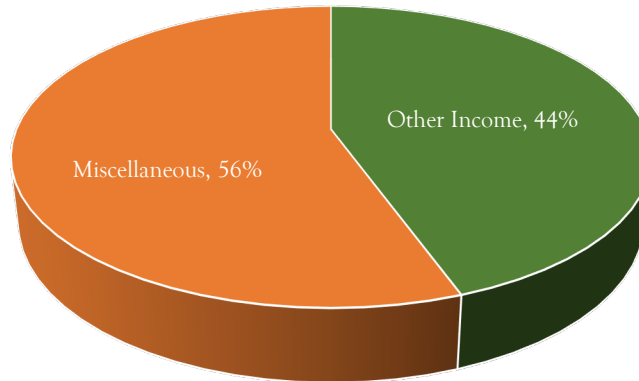
FY2024 Building Renewal Budget Revenue Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(11,124)	\$860,585	\$175,000	\$175,000	\$200,000	14.29%
Miscellaneous	-	-	250,000	250,000	250,000	0.00%
Total	\$(11,124)	\$860,585	\$425,000	\$425,000	\$450,000	5.88%

FY2024 Building Renewal Fund Revenue Variances >10%

- There is an anticipated increase in other income from investment earnings.

Building Renewal Revenue Summary



FY2024 Building Renewal Detail Revenue Budget

Fund# 530

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(11,124)	\$860,585	\$175,000	\$175,000	\$200,000	14.29%
6400	INTERFUND OPERATING TRANSFERS IN	-	-	250,000	250,000	250,000	0.00%
	TOTAL	\$(11,124)	\$860,585	\$425,000	\$425,000	\$450,000	5.88%

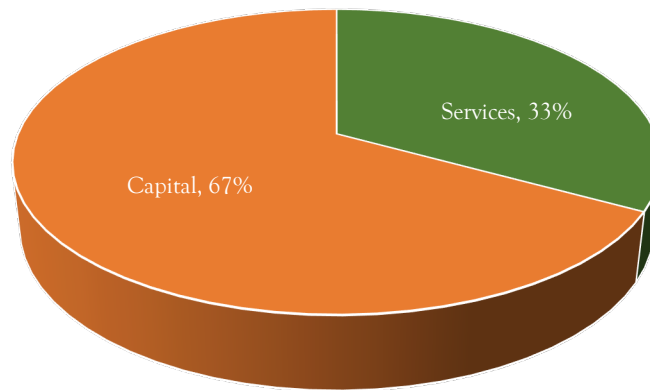
FY2024 Building Renewal Budget Expenditure Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Services	\$203,549	\$304,868	\$1,026,630	\$560,500	\$712,500	-30.60%
Capital	1,184,454	160,331	1,355,000	852,500	1,447,000	6.79%
Total	\$1,388,003	\$465,199	\$2,381,630	\$1,413,000	\$2,159,500	-9.33%

FY2024 Building Renewal Fund Expenditure Variances >10%

- Services are anticipated to decrease due to less consultants and professional services expected to be utilized for projects.

Building Renewal Expenditure Summary



FY2024 Building Renewal Detail Expenditure Budget

Fund# 530

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3100	PROFESSIONAL SERVICES	\$203,549	\$304,868	\$1,026,630	\$560,500	\$712,500	-30.60%
4200	OPER IMPROVEMENTS & STRUCTURES	1,184,454	160,331	1,355,000	852,500	1,447,000	6.79%
	TOTAL	\$1,388,003	\$465,199	\$2,381,630	\$1,413,000	\$2,159,500	-9.33%

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 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.

	2022 Actual	2023 Est Actual	2024 Budget
Benchmark	100%	100%	N/A
	15%	N/A	35%
	33%	50%	100%

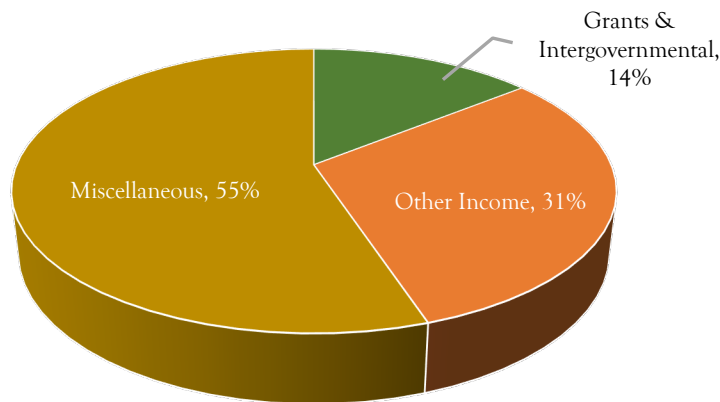
FY2024 Willowbrook Site Improvements Budget Revenue Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Grants & Intergovernmental	\$ -	\$ -	\$3,400,000	\$ -	\$2,650,000	-22.06%
Other Income	-	150,000	5,688,000	-	5,688,000	0.00%
Miscellaneous	-	2,652,000	22,054,129	7,511,436	10,243,579	-53.55%
Total	\$ -	\$2,802,000	\$31,142,129	\$7,511,436	\$18,581,579	-40.33%

FY2024 Willowbrook Site Improvements Revenue Variances >10%

- Grants & Intergovernmental revenues were budgeted more in 2023 due to the Illinois Department of Natural Resources Public Museum Grant for interior interpretive exhibits for the visitor center in the amount of \$750,000 which is not anticipated for 2024.
- Miscellaneous revenues were budgeted for more in 2023 due to the receipt of bond funds and the majority of the expenditures related to the project budgeted for 2023 to cover the cost.

Willowbrook Site Improvements Revenue Summary



FY2024 Willowbrook Site Improvements Detail Revenue Budget

Fund# 540

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3310	STATE	\$ -	\$ -	\$1,150,000	\$ -	\$400,000	-65.22%
3330	FEDERAL GRANTS & REIMBURSEMENTS	-	-	2,250,000	-	2,250,000	0.00%
4900	OTHER NONTAXABLE	-	-	2,160,000	-	2,160,000	0.00%
4920	DONATIONS	-	150,000	3,528,000	-	3,528,000	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	-	2,652,000	22,054,129	7,511,436	10,243,579	-53.55%
	TOTAL	\$ -	\$2,802,000	\$31,142,129	\$7,511,436	\$18,581,579	-40.33%

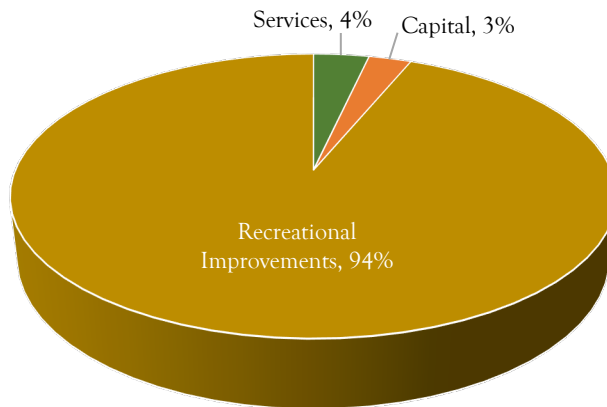
FY2024 Willowbrook Site Improvements Budget Expenditure Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Services	\$ -	\$1,234,371	\$1,311,848	\$800,000	\$657,000	-49.92%
Capital	-	226,869	502,645	-	502,645	0.00%
Recreational Improvements	-	1,340,513	22,910,914	6,711,683	17,421,934	-23.96%
Total	\$ -	\$2,801,753	\$24,725,407	\$7,511,683	\$18,581,579	-24.85%

FY2024 Willowbrook Site Improvements Expenditure Variances >10%

- Services were budgeted for more in 2023 as most of the work was anticipated to be completed during 2023.
- Recreational Improvements were budgeted for more in 2023 as most of the work was anticipated to be completed during 2023.

Willowbrook Site Improvements Expenditure Summary



FY2024 Willowbrook Site Improvements Detail Expenditure Budget

Fund# 540

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3100	PROFESSIONAL SERVICES	\$ -	\$1,234,371	\$1,311,848	\$800,000	\$657,000	-49.92%
4200	OPER IMPROVEMENTS & STRUCTURES	-	226,869	502,645	-	502,645	0.00%
5341	STRUCTURES - WILLOWBROOK	-	1,340,513	19,318,674	6,361,683	14,179,694	-26.60%
5342	TRAILS, ROADS, PARKING LOTS	-	-	1,750,000	350,000	1,400,000	-20.00%
5343	GROUND RESTORATION-WILLOWBROOK	-	-	818,540	-	818,540	0.00%
5344	ROADS & PARKING LOTS-WILLOWBROOK	-	-	1,023,700	-	1,023,700	0.00%
	TOTAL	\$ -	\$2,801,753	\$24,725,407	\$7,511,683	\$18,581,579	-24.85%

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 2024 Budget document; not all funds have budgeted amounts, as shown in the chart below.

C&D Fund	Levy Year	Expiration Year	Budget for FY 2024	Operational Fund FY
273	2014	2020	⊘	2015/16
283	2015	2021	⊘	2016/17
293	2016 & 2017	2022	✓	2017/18
215	2018	2023	✓	2019
220	2019	2024	✓	2020
221	2020	2025	✓	2021
222	2021	2026	✓	2022
223	2022	2027	✓	2023
224	2023	2028	✓	2024

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 2024 is 224. The fund is funded primarily from the 2023 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 224 for one fiscal year. Future fiscal year budgets for fund 224 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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
8	25	20	15
1	1	1	1
<20%	7.3%	4.7%	2.0%

2024 Construction and Development



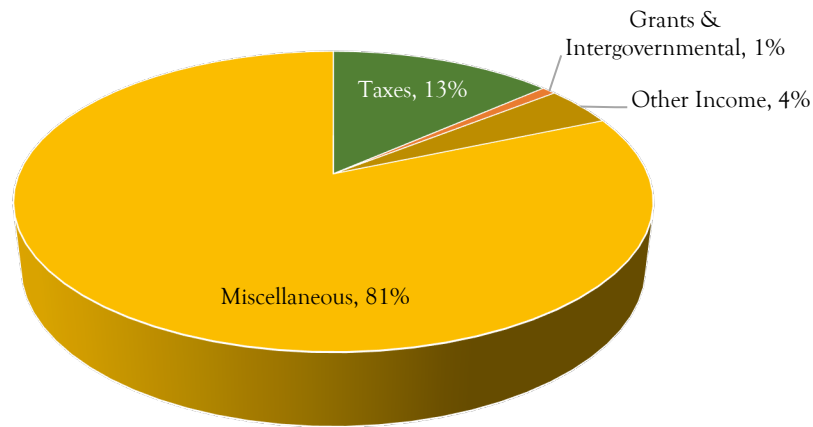
FY2024 Construction & Development Budget Revenue Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Taxes	\$2,599,033	\$3,176,305	\$2,639,800	\$3,077,944	\$2,850,155	7.97%
Grants & Intergovernmental	49,128	199,879	750,000	29,402	180,000	-76.00%
Other Income	(20,264)	1,109,924	-	-	896,014	0.00%
Miscellaneous	5,004,356	2,223,428	12,949,572	4,879,501	17,195,568	32.79%
Total	\$7,632,253	\$6,709,535	\$16,339,372	\$7,986,847	\$21,121,737	29.27%

FY2024 Construction & Development Revenue Variances >10%

- Additional Grant Funds to be received to support projects in FY24.
- Increase in Miscellaneous resulted in additional funds transfers required to fund the budgeted projects and initiatives.

Construction & Development Revenue Summary



FY2024 Construction & Development Detail Revenue Budget

All Funds

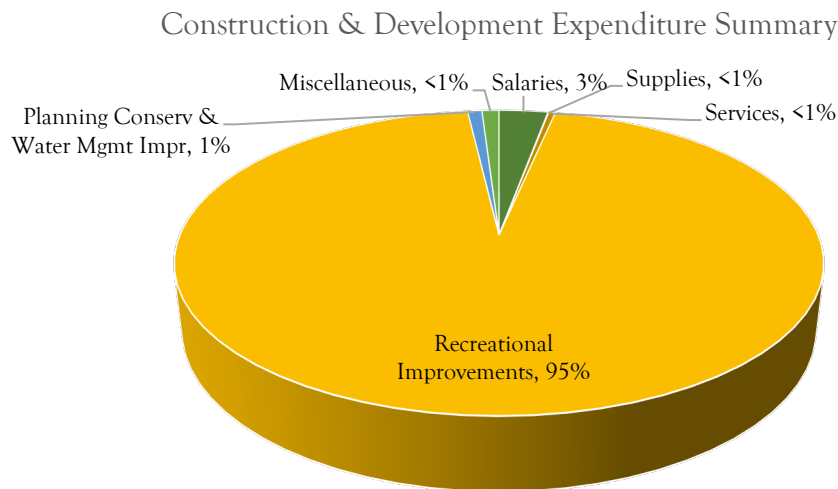
Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1100	CURRENT LEVY	\$2,026,764	\$2,023,278	\$2,099,800	\$2,099,800	\$2,204,580	4.99%
1200	PERSONAL PROPERTY REPLACEMENT TAX	572,270	1,153,028	540,000	978,144	645,575	19.55%
3310	STATE	4,652	73,765	750,000	29,402	-	-100.00%
3320	LOCAL	-	-	-	-	180,000	100.00%
3330	FEDERAL GRANTS & REIMBURSEMENTS	44,476	126,113	-	-	-	0.00%
4400	INVESTMENT INCOME	(35,264)	1,109,924	-	-	-	0.00%
4900	OTHER NONTAXABLE	-	-	-	-	896,014	100.00%
4920	DONATIONS	15,000	-	-	-	-	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	5,004,356	2,223,428	12,949,572	4,879,501	17,195,568	32.79%
	TOTAL	\$7,632,253	\$6,709,535	\$16,339,372	\$7,986,847	\$21,121,737	29.27%

FY2024 Construction & Development Budget Expenditure Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$591,556	\$642,208	\$762,388	\$697,200	\$715,765	-6.12%
Supplies	2,845	2,068	7,200	6,890	10,395	44.38%
Services	51,179	55,442	120,503	78,302	97,400	-19.17%
Recreational Improvements	2,260,576	6,337,538	20,019,484	8,572,620	23,339,596	16.58%
Planning & Water Mgmt	132,655	38,056	385,100	78,000	209,555	-45.58%
Miscellaneous	942,831	1,705,007	250,000	250,000	250,000	0.00%
Total	\$3,981,642	\$8,780,319	\$21,544,675	\$9,683,012	\$24,622,711	14.29%

FY2024 Construction & Development Expenditure Variances >10%

- Supplies increased due to cost escalation.
- Recreational Improvements increased due to deferred projects and scheduled work requiring a larger FY 24 budget.
- Reduction in service costs budgeted in FY 24.
- Water management project scope lessened in FY 2024..



FY2024 Construction & Development Detail Expenditure Budget

All Funds

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$500,045	\$458,719	\$622,312	\$575,000	\$611,863	-1.68%
1130	TEMPORARY SALARIES & WAGES	4,461	-	12,800	7,200	12,800	0.00%
1250	VACATION LEAVE PAYMENTS	8,548	13,456	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	78,502	170,033	127,276	115,000	91,102	-28.42%
2100	OFFICE SUPPLIES	495	472	1,700	1,600	3,850	126.47%
2200	OPERATING SUPPLIES	1,640	647	4,250	4,100	3,970	-6.59%
2600	BLDG & OTHER MAINT SUPPLIES	-	116	950	900	1,125	18.42%
2700	SMALL TOOLS & MINOR EQUIPMENT	711	834	300	290	1,450	383.33%
3100	PROFESSIONAL SERVICES	47,027	49,076	84,553	50,652	60,000	-29.04%
3400	UTILITIES	-	-	5,400	4,800	4,200	-22.22%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	500	350	500	0.00%
3900	OTHER SERVICES & CHARGES	3,061	3,241	7,900	7,500	7,150	-9.49%
3903	TRAINING & DEVELOPMENT	1,091	3,125	22,150	15,000	25,550	15.35%
5021	STRUCTURES - BLACKWELL	-	489,373	875,000	145,000	1,000,000	14.29%
5022	TRAILS - BLACKWELL	-	-	1,500,000	-	1,500,000	0.00%
5071	STRUCTURES - DANADA	-	-	-	-	7,350,000	0.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	17,853	30,270	312,230	465,121	-	-100.00%
5073	GROUNDS RESTORATION & LANDSCAPING - DANADA	-	-	-	-	420,000	
5093	RESTORATION EGERMAN WOODS	-	150,555	225,000	53,808	120,000	-46.67%
5113	RESTORATION FISCHER WOODS	-	17,922	430,000	89,100	342,978	-20.24%
5123	RESTORATION FBD BUTLER WOODS	-	-	375,000	-	525,000	40.00%
5124	OTHER IMPROVEMENTS - FULLERSBURG WOODS	-	-	283,557	-	283,557	0.00%
5151	STRUCTURES - GREENE VALLEY	-	-	-	-	50,000	
5152	TRAILS, ROADS, PARKING LOTS - GREENE VALLEY	-	-	-	-	150,000	
5163	RESTORATION HERRICK LAKE	-	812,091	1,028,263	438,738	1,299,171	26.35%
5171	STRUCTURES - HIDDEN LAKE	228,315	675,984	-	160,000	-	0.00%
5191	STRUCTURES - MAPLE GROVE	-	-	-	-	285,000	
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE	284,613	270,303	896,487	79,371	621,010	-30.73%

5241	STRUCTURES - SALT CREEK PARK	-	-	63,718	-	50,000	-21.53%
5252	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK PRAIRIE	1,000	222	299,000	212,000	-	-100.00%
5281	STRUCTURES - WATERFALL GLEN	-	-	650,000	725,000	-	-100.00%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	-	1,229,064	795,055	147,525	155,000	-80.50%
5283	RESTORATION WFG BLUFF SAVANA	-	-	272,570	-	272,570	0.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	-	-	52,000	-	52,000	0.00%
5323	RESTORATION WEST CHICAGO	74,811	74,684	49,189	125,000	250,000	408.24%
5341	STRUCTURES - WILLOWBROOK	6,966	145,234	-	-	120,000	0.00%
5362	TRAILS, ROADS, PARKING LOTS - WOOD DALE GROVE	-	-	75,000	-	75,000	0.00%
5442	TRAILS-SALT CREEK MARSH	-	-	225,000	-	225,000	0.00%
5451	STRUCTURES - DISTRICT WIDE	-	-	5,149,648	270,000	5,726,014	11.19%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	67,159	208,717	548,930	132,730	360,000	-34.42%
5453	GROUNDS RESTORATION-273 - CONST & DEV 2014 LEVY	-	-	-	-	340,000	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	1,180,653	577,347	1,648,757	812,250	1,188,950	-27.89%
5463	RESTORATION HICKORY GROVE	-	-	-	8,750	89,000	0.00%
5591	STRUCTURES - MAYS LAKE	-	1,655,427	4,150,000	4,626,227	349,346	-91.58%
5592	TRAILS, ROADS, PARKING LOTS - MAYS LAKE	139,297	-	-	-	-	0.00%
5593	GROUNDS RESTORATION - MAYS LAKE	-	-	-	-	120,000	0.00%
5771	STRUCTURES - ST. JAMES	264,636	344	15,080	12,000	-	-100.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	(4,728)	-	-	-	-	0.00%
5773	GROUNDS RESTORATION-ST JAMES FARM	-	-	20,000	-	20,000	0.00%
5774	OTHER IMPROVEMENTS - ST. JAMES FARM	-	-	80,000	70,000	-	-100.00%
6130	WATER MANAGEMENT IMPROVEMENTS - FLLSBRG	80,910	8,990	160,100	-	-	-100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	51,745	29,066	200,000	78,000	184,555	-7.72%
6590	WATER MANAGEMENT IMPROVEMENTS - MAYS LAKE	-	-	25,000	-	25,000	0.00%
9300	TRANSFERS OUT	942,831	1,705,007	250,000	250,000	250,000	0.00%
	TOTAL	\$3,981,642	\$8,780,319	\$21,544,675	\$9,683,012	\$24,622,711	14.29%

2014 Construction & Development

The 2014 Construction and Development Fund projects include Fullersburg Graue Mill structural repairs, St. James Farm dairy barn roof replacement, Oldfield Oaks dog park project, St. James Farm trail north bridge project, water management at Cricket Creek, and water management for Fullersburg Woods floodwall project. This fund has been included for historical purposes only and has no Budget for FY 2024.

FY2024 2014 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Recreational Improvements	\$(18,160)	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	784,000	-	-	-	-	0.00%
Total	\$765,840	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 2014 C&D Detail Expenditure Budget
Fund & Department# 273

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24- FY23
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	\$(18,160)	\$ -	\$ -	\$ -	\$ -	0.00%
9300	TRANSFERS OUT	784,000	-	-	-	-	0.00%
	TOTAL	\$765,840	\$ -	\$ -	\$ -	\$ -	0.00%

2015 Construction & Development

The 2015 Construction and Development fund projects include Blackwell and Herrick Lake ADA boat dock, Hidden Lake bridge replacement, Pratts Wayne Woods connection, Waterfall Glen bridge removal, West Branch DuPage River trail, St. James Farm indoor arena, St. James Farm water and sewer project, St. James Farm horse trough fountain restoration, North Central DuPage Regional trail, and Kline Road trail. This fund has been included for historical purposes only and has no Budget for FY 2024.

FY2024 2015 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY23 - FY22
Services	\$1,165	\$ -	\$ -	\$ -	\$ -	0.00%
Recreational Improvements	306,080	1,426	-	-	-	0.00%
Miscellaneous	158,831	567,662	-	-	-	0.00%
Total	\$466,076	\$569,088	\$ -	\$ -	\$ -	0.00%

FY2024 2015 C&D Detail Expenditure Budget
Fund & Department# 283

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3100	PROFESSIONAL SERVICES	\$1,165	\$ -	\$ -	\$ -	\$ -	0.00%
5171	STRUCTURES - HIDDEN LAKE	228,315	-	-	-	-	0.00%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	1,485	1,426	-	-	-	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	76,280	-	-	-	-	0.00%
9300	TRANSFERS OUT	158,831	567,662	-	-	-	0.00%
	TOTAL	\$466,076	\$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.

FY2024 2016 and 2017 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Services	\$11,403	\$1,060	\$ -	\$ -	\$ -	0.00%
Recreational Improvements	128,394	480,274	63,366	-	-	-100.00%
Planning Conserv & Water Mgmt	40,311	-	-	-	-	0.00%
Miscellaneous	-	1,137,345	-	-	-	0.00%
Total	\$180,108	\$1,618,679	\$63,366	\$ -	\$ -	-100.00%

FY2024 2016 and 2017 C&D Expenditure Variances >10%

- Recreational Improvements are decreasing as there is no budget for 2024.

FY2024 2016 and 2017 C&D Detail Expenditure Budget
Fund & Department# 293

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3100	PROFESSIONAL SERVICES	\$11,403	\$1,060	\$ -	\$ -	\$ -	0.00%
5171	STRUCTURES - HIDDEN LAKE	-	480,150	-	-	-	0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE	128,394	124	-	-	-	0.00%
5241	STRUCTURES - SALT CREEK PARK	-	-	13,718	-	-	-100.00%
5451	STRUCTURES - DISTRICT WIDE	-	-	49,648	-	-	-100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	40,311	-	-	-	-	0.00%
9300	TRANSFERS OUT	-	1,137,345	-	-	-	0.00%
	TOTAL	\$180,108	\$1,618,679	\$63,366	\$ -	\$ -	-100.00%

2018 Construction & Development

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

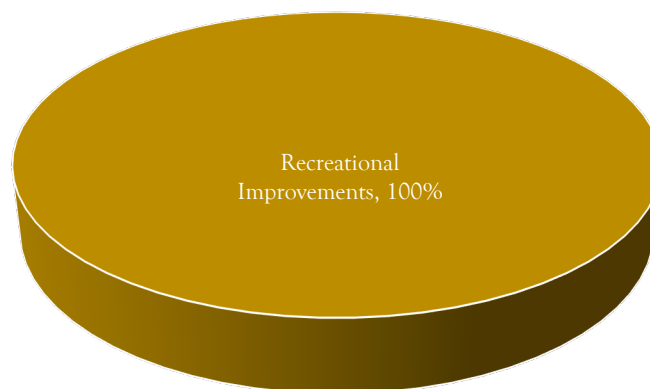
FY2024 2018 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$54,917	\$ -	\$ -	\$ -	0.00%
Services	2,827	-	-	-	-	0.00%
Recreational Improvements	569,165	527,561	1,381,816	572,052	824,810	-40.31%
Planning/Conservation	11,434	28,611	60,000	63,000	-	-100.00%
Total	\$583,426	\$611,088	\$1,441,816	\$635,052	\$824,810	-42.79%

FY2024 2018 C&D Expenditure Variances >10%

- Recreation Improvements is decreasing as the construction of projects is nearing completion.
- Planning Conservation & Water Management Improvements are not budgeted for 2024.

Construction & Development 2018 Expenditure Summary



FY2024 2018 C&D Detail Expenditure Budget

Fund & Department# 215

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	\$ -	\$54,917	\$ -	\$ -	\$ -	0.00%
3100	PROFESSIONAL SERVICES	2,827	-	-	-	-	0.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	-	-	270,500	345,500	-	-100.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE	156,219	170,257	123,582	7,572	116,010	-6.13%
5452	TRAILS, ROADS, PARKING LOTS - DISTRICT WIDE	-	207,291	539,604	132,730	360,000	-33.28%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	134,878	149,669	353,050	4,250	348,800	-1.20%
5771	STRUCTURES - ST. JAMES	264,636	344	15,080	12,000	-	-100.00%
5772	TRAILS, ROADS, PARKING LOTS-ST JAMES	13,432	-	-	-	-	0.00%
5774	OTHER IMPROVEMENTS - ST. JAMES FARM	-	-	80,000	70,000	-	-100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	11,434	28,611	60,000	63,000	-	-100.00%
	TOTAL	\$583,426	\$611,088	\$1,441,816	\$635,052	\$824,810	-42.79%

2019 Construction & Development

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

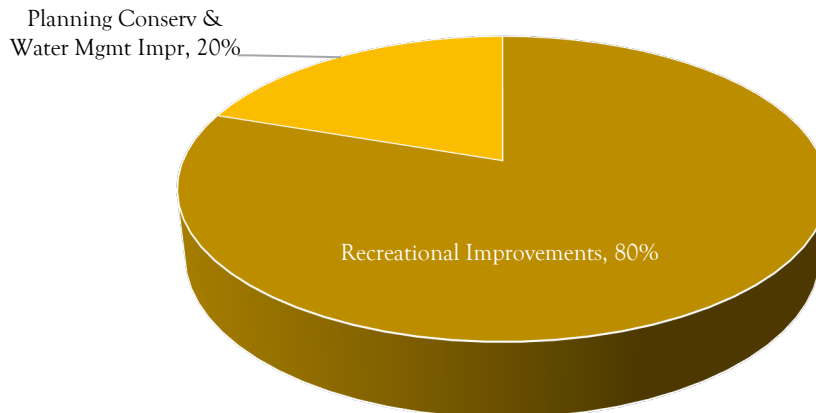
FY2024 2019 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$6,238	\$ -	\$ -	\$ -	0.00%
Services	14,553	8,302	-	748	-	0.00%
Recreational Improvements	1,172,464	707,903	1,330,033	1,039,799	445,150	-66.53%
Planning/Conservation	80,910	9,445	225,100	15,000	109,555	-51.33%
Total	\$1,267,927	\$731,889	\$1,555,133	\$1,055,547	\$554,705	-64.33%

FY2024 2019 C&D Expenditure Variances >10%

- Recreational Improvements is decreasing as the construction of projects is nearing completion.
- Planning Conservation & Water Management Improvements is decreasing as the Fullerton Park Industrial Dam Repair project is complete.

Construction & Development 2019 Expenditure Summary



FY2024 2019 C&D Detail Expenditure Budget

Department# 220

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	\$ -	\$6,238	\$ -	\$ -	\$ -	0.00%
3100	PROFESSIONAL SERVICES	13,250	8,302	-	748	-	0.00%
3900	OTHER SERVICES & CHARGES	659	-	-	-	-	0.00%
3903	TRAINING & DEVELOPMENT	644	-	-	-	-	0.00%
5171	STRUCTURES - HIDDEN LAKE	-	195,834	-	160,000	-	0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE WOODS	-	97,827	300,000	71,799	130,000	-56.67%
5452	TRAILS, ROADS, & PARKING LOTS - DISTRICT WIDE	65,674	-	9,326	-	-	-100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	967,493	414,242	1,020,707	808,000	315,150	-69.12%
5592	TRAILS, ROADS, PARKING LOTS - MAYSLAKE	139,297	-	-	-	-	0.00%
6130	WATER MANAGEMENT AND OTHER IMPROVEMENTS	80,910	8,990	160,100	-	-	-100.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	-	455	40,000	15,000	84,555	111.39%
6590	WATER MANAGEMENT & OTHER IMPROVEMENTS - MAYSLAKE	-	-	25,000	-	25,000	0.00%
	TOTAL	\$1,267,927	\$731,889	\$1,555,133	\$1,055,547	\$554,705	-64.33%

2020 Construction & Development

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

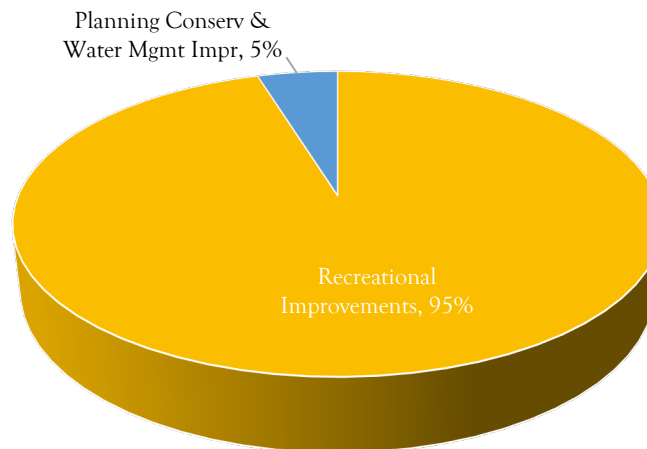
FY2024 2020 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$591,556	\$8,307	\$ -	\$ -	\$ -	0.00%
Supplies	2,845	163	-	-	-	0.00%
Services	21,231	15,165	6,553	6,553	-	-100.00%
Recreational Improvements	102,632	1,303,986	3,035,449	1,039,542	1,998,719	-34.15%
Planning Conserv & Water Mgmt	-	-	100,000	-	100,000	0.00%
Total	\$718,265	\$1,327,621	\$3,142,002	\$1,046,095	\$2,098,719	-33.20%

FY2024 2020 C&D Expenditure Variances >10%

- Services are decreasing as there is no budget for 2024.
- Recreational Improvements are decreasing as there is less budgeting for carryforward projects.

Construction & Development 2020 Expenditure Summary



FY2024 2020 C&D Detail Expenditure Budget
Fund & Department# 221

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$500,045	\$(7,942)	\$ -	\$ -	\$ -	0.00%
1130	TEMPORARY SALARIES & WAGES	4,461	-	-	-	-	0.00%
1250	VACATION LEAVE PAYMENTS	8,548	-	-	-	-	0.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	78,502	16,250	-	-	-	0.00%
2100	OFFICE SUPPLIES	495	163	-	-	-	0.00%
2200	OPERATING SUPPLIES	1,640	-	-	-	-	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	711	-	-	-	-	0.00%
3100	PROFESSIONAL SERVICES	18,382	15,065	6,553	6,553	-	-100.00%
3900	OTHER SERVICES & CHARGES	2,402	100	-	-	-	0.00%
3903	TRAINING & DEVELOPMENT	447	-	-	-	-	0.00%
5021	STRUCTURES - BLACKWELL	-	-	-	50,000	-	0.00%
5022	TRAILS - BLACKWELL	-	-	500,000	-	500,000	0.00%
5072	TRAILS, ROADS, PARKING LOTS - DANADA	17,853	30,270	41,730	119,621	-	-100.00%
5093	RESTORATION EGERMAN WOODS	-	150,555	225,000	53,808	120,000	-46.67%
5113	RESTORATION FISCHER WOODS	-	17,922	430,000	89,100	342,978	-20.24%
5123	RESTORATION FBD BUTLER WOODS	-	-	375,000	-	-	-100.00%
5163	RESTORATION HERRICK LAKE	-	812,091	475,000	438,738	99,171	-79.12%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE	-	2,095	397,905	-	300,000	-24.61%
5252	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK PRAIRIE	1,000	222	224,000	137,000	-	-100.00%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	-	57,475	45,055	17,525	25,000	-44.51%
5283	RESTORATION WFG BLUFF SAVANA	-	-	272,570	-	272,570	0.00%
5323	RESTORATION WEST CHICAGO	74,811	74,684	49,189	125,000	250,000	408.24%
5341	STRUCTURES - WILLOWBROOK	6,966	145,234	-	-	-	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	2,002	13,436	-	-	-	0.00%
5463	RESTORATION HICKORY GROVE	-	-	-	8,750	89,000	0.00%
6450	WATER MANAGEMENT - DISTRICT WIDE	-	-	100,000	-	100,000	0.00%
	TOTAL	\$718,265	\$1,327,621	\$3,142,002	\$1,046,095	\$2,098,719	-33.20%

2021 Construction & Development

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

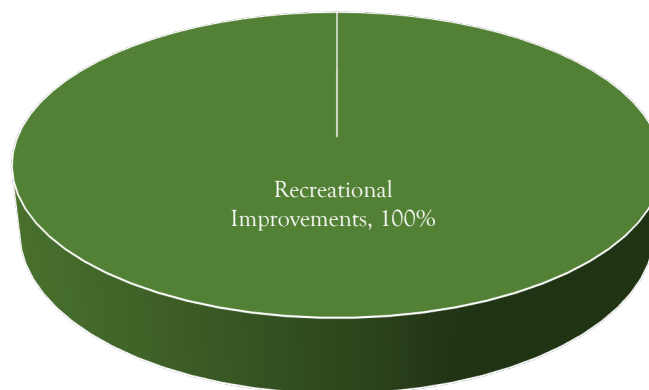
FY2024 2021 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$572,746	\$ -	\$ -	\$ -	0.00%
Supplies	-	1,905	-	-	-	0.00%
Services	-	30,915	18,000	15,351	-	-100.00%
Recreational Improvements	-	3,316,388	6,848,263	4,570,573	2,900,000	-57.65%
Total	\$ -	\$3,921,954	\$6,866,263	\$4,585,924	\$2,900,000	-57.76%

FY2024 2021 C&D Expenditure Variances >10%

- Services is decreasing as there is nothing budgeted for 2024.
- Recreational Improvements is decreasing as there is less budgeting for carryforward projects.

Construction & Development 2021 Expenditure Summary



FY2024 2021 C&D Detail Expenditure Budget
Fund & Department# 222

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
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	-	-	-	0.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	116	-	-	-	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	834	-	-	-	0.00%
3100	PROFESSIONAL SERVICES	-	24,649	18,000	15,351	-	-100.00%
3900	OTHER SERVICES & CHARGES	-	3,141	-	-	-	0.00%
3903	TRAINING & DEVELOPMENT	-	3,125	-	-	-	0.00%
5021	STRUCTURES - BLACKWELL	-	489,373	875,000	95,000	300,000	-65.71%
5022	TRAILS - BLACKWELL	-	-	1,000,000	-	1,000,000	0.00%
5163	RESTORATION HERRICK LAKE	-	-	553,263	-	1,200,000	116.90%
5282	TRAILS, ROADS, PARKING LOTS - WATERFALL GLEN	-	1,171,589	750,000	130,000	130,000	-82.67%
5442	TRAILS-SALT CREEK MARSH	-	-	225,000	-	225,000	0.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	-	-	25,000	-	25,000	0.00%
5591	STRUCTURES - MAYSLAKE	-	1,655,427	3,400,000	4,345,573	-	-100.00%
5773	GROUND RESTORATION-ST JAMES FARM	-	-	20,000	-	20,000	0.00%
	TOTAL	\$ -	\$3,921,954	\$6,866,263	\$4,585,924	\$2,900,000	-57.76%

2022 Construction & Development

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.

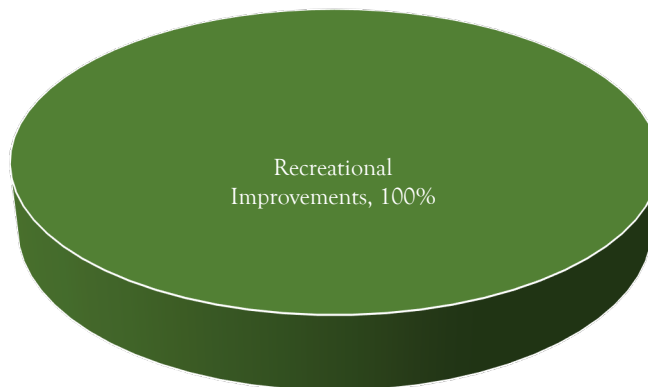
FY2024 2022 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$ -	\$762,388	\$697,200	\$ -	-100.00%
Supplies	-	-	7,200	6,890	-	-100.00%
Services	-	-	95,950	55,650	-	-100.00%
Recreational Improvements	-	-	7,360,557	1,350,654	5,964,903	-18.96%
Miscellaneous	-	-	250,000	250,000	-	-100.00%
Total	\$ -	\$ -	\$8,476,095	\$2,360,394	\$5,964,903	-29.63%

FY2024 2022 C&D Expenditure Variances >10%

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

Construction & Development 2022 Expenditure Summary



FY2024 2022 C&D Detail Expenditure Budget
Fund & Department# 223

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$622,312	\$575,000	\$ -	-100.00%
1130	TEMPORARY SALARIES & WAGES	-	-	12,800	7,200	-	-100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	127,276	115,000	-	-100.00%
2100	OFFICE SUPPLIES	-	-	1,700	1,600	-	-100.00%
2200	OPERATING SUPPLIES	-	-	4,250	4,100	-	-100.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	-	950	900	-	-100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	300	290	-	-100.00%
3100	PROFESSIONAL SERVICES	-	-	60,000	28,000	-	-100.00%
3400	UTILITIES	-	-	5,400	4,800	-	-100.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	500	350	-	-100.00%
3900	OTHER SERVICES & CHARGES	-	-	7,900	7,500	-	-100.00%
3903	TRAINING & DEVELOPMENT	-	-	22,150	15,000	-	-100.00%
5124	OTHER IMPROVEMENTS - FULLERSBURG WOODS	-	-	283,557	-	283,557	0.00%
5232	TRAILS, ROADS, PARKING LOTS - PRATT'S WAYNE	-	-	75,000	-	75,000	0.00%
5241	STRUCTURES-SALT CREEK PARK	-	-	50,000	-	50,000	0.00%
5252	TRAIL, ROADS, PARKING LOTS - SPRINGBROOK PRAIRIE	-	-	75,000	75,000	-	-100.00%
5281	STRUCTURES-WATERFALL GLEN	-	-	650,000	725,000	-	-100.00%
5302	TRAILS, ROADS, PARKING LOTS-WEST BRANCH	-	-	52,000	-	52,000	0.00%
5362	TRAILS, ROADS, PARKING LOTS - WOOD DALE	-	-	75,000	-	75,000	0.00%
5451	STRUCTURES - DISTRICT WIDE	-	-	5,100,000	270,000	4,830,000	-5.29%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	-	-	250,000	-	250,000	0.00%
5591	STRUCTURES - MAYS LAKE	-	-	750,000	280,654	349,346	-53.42%
9300	TRANSFERS OUT	-	-	250,000	250,000	-	-100.00%
	TOTAL	\$ -	\$ -	\$8,476,095	\$2,360,394	\$5,964,903	-29.63%

2023 Construction & Development

The 2023 Construction and Development Fund projects include, Danada headquarters solar array, Danada house and atrium improvements, Blackwell grounds facility, Fullersburg Butler Woods restoration, Herrick Lake youth cabin replacement, Maple Grove bridge replacement, district wide solar pedestrian crossing beacons, and Mayslake garden improvements.

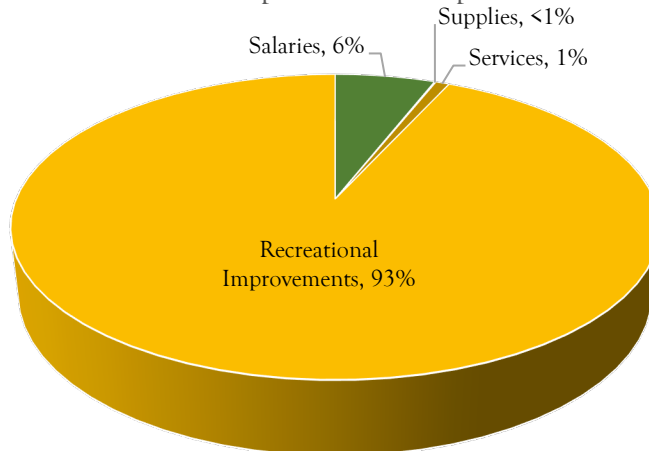
FY2024 2023 C&D Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Salaries	\$ -	\$ -	\$ -	\$ -	\$715,765	100.00%
Supplies	-	-	-	-	10,395	100.00%
Services	-	-	-	-	97,400	100.00%
Recreational Improvements	-	-	-	-	11,456,014	100.00%
Total	\$ -	\$ -	\$ -	\$ -	\$12,279,574	100.00%

FY2024 2023 C&D Expenditure Variances >10%

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

Construction & Development 2023 Expenditure Summary



FY2024 2023 C&D Detail Expenditure Budget
Fund & Department# 224

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
1110	REGULAR SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$611,863	100.00%
1130	TEMPORARY SALARIES & WAGES	-	-	-	-	12,800	100.00%
1320	EMPLOYEE MEDICAL & DENTAL INSURANCE	-	-	-	-	91,102	100.00%
2100	OFFICE SUPPLIES	-	-	-	-	3,850	100.00%
2200	OPERATING SUPPLIES	-	-	-	-	3,970	100.00%
2600	BLDG & OTHER MAINT SUPPLIES	-	-	-	-	1,125	100.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	1,450	100.00%
3100	PROFESSIONAL SERVICES	-	-	-	-	60,000	100.00%
3400	UTILITIES	-	-	-	-	4,200	100.00%
3800	EQUIP REPAIR & MAINT SERVICES	-	-	-	-	500	100.00%
3900	OTHER SERVICES & CHARGES	-	-	-	-	7,150	100.00%
3903	TRAINING & DEVELOPMENT	-	-	-	-	25,550	100.00%
5021	STRUCTURES - BLACKWELL	-	-	-	-	700,000	100.00%
5071	STRUCTURES - DANADA	-	-	-	-	7,350,000	100.00%
5073	GROUNDS RESTORATION/LANDSCAPING - DANADA	-	-	-	-	420,000	100.00%
5123	RESTORATION FBD BUTLER WOODS	-	-	-	-	525,000	100.00%
5151	STRUCTURES - GREENE VALLEY	-	-	-	-	50,000	100.00%
5152	TRAILS, ROADS, PARKING LOTS - GREENE VALLEY	-	-	-	-	150,000	100.00%
5191	STRUCTURES - MAPLE GROVE	-	-	-	-	285,000	100.00%
5341	STRUCTURES - WILLOWBROOK	-	-	-	-	120,000	100.00%
5451	STRUCTURES - DISTRICT WIDE	-	-	-	-	896,014	100.00%
5453	GROUNDS RESTORATION-273 - C&D 2014	-	-	-	-	340,000	100.00%
5454	OTHER IMPROVEMENTS - DISTRICT WIDE	-	-	-	-	250,000	100.00%
5593	GROUNDS RESTORATION - MAYS LAKE	-	-	-	-	120,000	100.00%
9300	TRANSFERS OUT	-	-	-	-	250,000	100.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$12,279,574	100.00%

ENVIRONMENTAL FUNDS



Environmental Responsibility

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

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

The Environmental Responsibility is managed by the Resource Management and Development and Finance Department to ensure regular reconciliation, compliance, and analysis. The expenditures eligible from this fund are budgeted and expended from the landfill funds for FY 2024. There are no budgeted expenditures for FY 2024 in this fund.

Department Goals & Objectives

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

Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
12	12	12	12
100%	100%	100%	100%

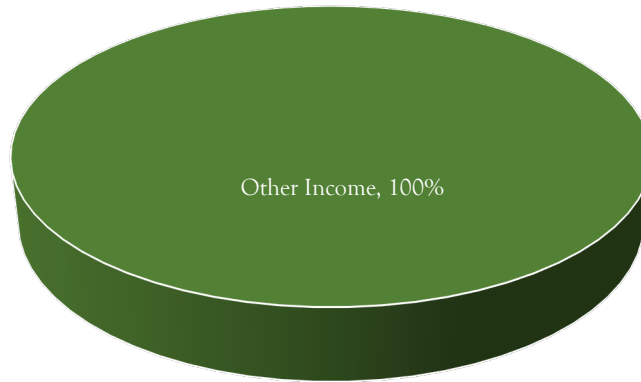
FY2024 Environmental Responsibility Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(28,617)	\$(54,410)	\$60,000	\$60,000	\$75,000	25.00%
Miscellaneous	-	134,027	-	-	-	0.00%
Total	\$(28,617)	\$79,617	\$60,000	\$60,000	\$75,000	25.00%

FY2024 Districtwide Environmental Revenue Variances >10%

- Other income is anticipated to increase due to investment returns.

Environmental Responsibility Revenue Summary



FY2024 Environmental Responsibility Detail Revenue Budget

Fund# 070

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(28,617)	\$(54,410)	\$60,000	\$60,000	\$75,000	25.00%
6400	INTERFUND OPERATING TRANSFERS IN	-	134,027	-	-	-	0.00%
	TOTAL	\$(28,617)	\$79,617	\$60,000	\$60,000	\$75,000	25.00%

FY2024 Environmental Responsibility Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Miscellaneous	\$51,000	\$ -	\$ -	\$ -	\$135,000	0.00%
Total	\$51,000	\$ -	\$ -	\$ -	\$135,000	0.00%

FY2024 Districtwide Environmental Expenditure Variances >10%

- Miscellaneous increase is related to transfers.

FY2024 Environmental Responsibility Detail Expenditure Budget

Fund# 070

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9300	TRANSFERS OUT	\$51,000	\$ -	\$ -	\$ -	\$135,000	0.00%
	TOTAL	\$51,000	\$ -	\$ -	\$ -	\$135,000	0.00%

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

Department Goals & Objectives

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

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

Performance Measures

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

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

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
100%	100	100	100
75%	95	95	75
3	3	3	3

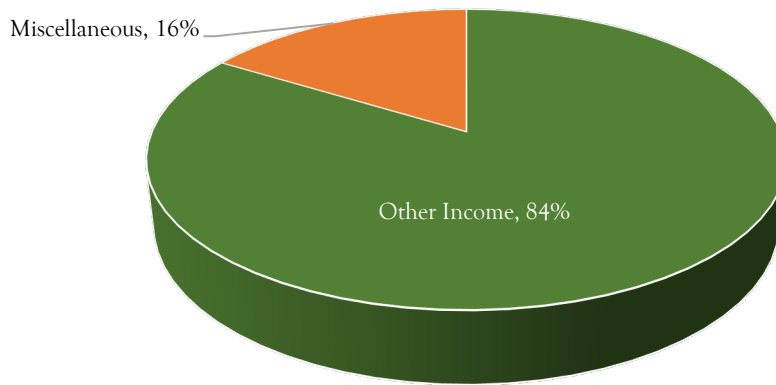
FY2024 Districtwide Environmental Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(890,843)	\$(4,819,879)	\$1,600,000	\$1,600,000	\$1,800,000	12.50%
Miscellaneous	929,967	1,933,169	350,000	380,000	350,000	0.00%
Total	\$39,124	\$(2,886,710)	\$1,950,000	\$1,980,000	\$2,150,000	10.26%

FY2024 Districtwide Environmental Revenue Variances >10%

- Other Income is anticipated to increase due to investment returns.

Districtwide Environmental Revenue Summary



FY2024 Districtwide Environmental Detail Revenue Budget

Fund# 075

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(890,843)	\$(4,819,879)	\$1,600,000	\$1,600,000	\$1,800,000	12.50%
6400	INTERFUND OPERATING TRANSFERS IN	929,967	1,933,169	350,000	380,000	350,000	0.00%
	TOTAL	\$39,124	\$(2,886,710)	\$1,950,000	\$1,980,000	\$2,150,000	10.26%

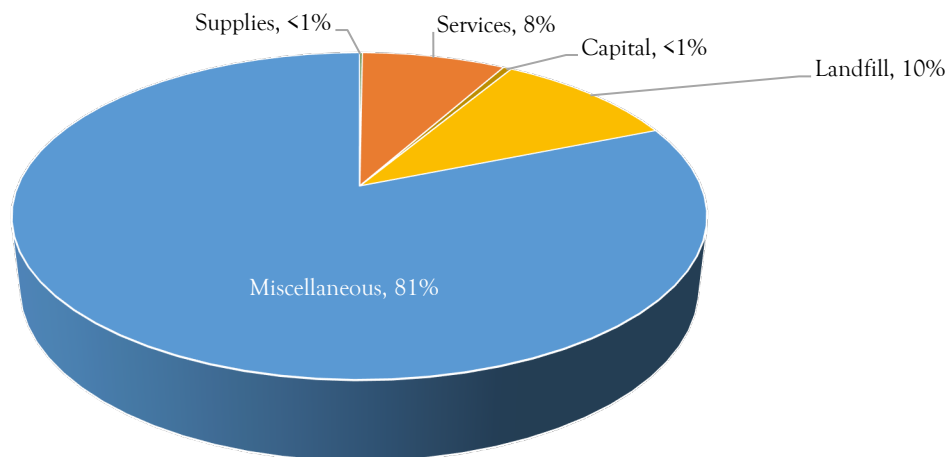
FY2024 Districtwide Environmental Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Supplies	\$31,392	\$22,397	\$36,470	\$3,827	\$45,070	23.58%
Services	1,026,313	1,010,130	2,202,812	1,792,352	2,417,007	9.72%
Capital	1,685,850	1,456,748	100,000	50,000	140,000	40.00%
Landfill	34,947	30,479	3,060,000	260,000	3,118,000	1.90%
Miscellaneous	5,200,000	6,837,027	10,752,032	7,250,036	24,571,239	128.53%
Total	\$7,978,502	\$9,356,781	\$16,151,314	\$9,356,215	\$30,291,316	87.55%

FY2024 Districtwide Environmental Expenditure Variances >10%

- Supplies are anticipated to increase due to Redux at Mallard Lake North Trail.
- Capital is anticipated to increase due to potential dam repairs, parking resurfacing, Songbird Slough storm sewer tree removals, and the St. James Farm Improvement project.
- Miscellaneous increase is related to transfers.

Districtwide Environmental Expenditure Summary



FY2024 Districtwide Environmental Detail Expenditure Budget

Fund# 075

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
2100	OFFICE SUPPLIES	\$129	\$ -	\$ -	\$ -	\$ -	0.00%
2200	OPERATING SUPPLIES	876	995	2,430	1,015	10,430	329.22%
2400	EQUIPMENT PARTS	145	-	2,000	644	2,000	0.00%
2500	GROUNDS MAINT SUPPLIES	16,114	3,734	22,800	1,383	25,800	13.16%
2600	BLDG & OTHER MAINT SUPPLIES	-	173	3,000	500	3,000	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	14,128	17,495	6,240	285	3,840	-38.46%
3100	PROFESSIONAL SERVICES	468,175	397,782	603,000	433,000	578,000	-4.15%
3105	LEGAL	18,708	9,980	16,000	16,841	16,000	0.00%
3300	INSURANCE SERVICES & PREMIUMS	-	100	-	-	-	0.00%
3400	UTILITIES	30,888	31,200	63,562	59,159	62,757	-1.27%
3500	RENTS & LEASES	1,778	1,158	7,000	2,000	7,000	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	293,893	214,858	1,026,000	857,000	1,266,000	23.39%
3800	EQUIP REPAIR & MAINT SERVICES	14,281	9,704	24,000	23,826	24,000	0.00%
3900	OTHER SERVICES & CHARGES	198,590	345,348	463,250	400,526	463,250	0.00%
4100	LAND	1,685,850	1,456,748	100,000	50,000	140,000	40.00%
8021	LEACHATE & GROUNDWATER SYSTEMS-BLACKWELL	-	-	3,000,000	200,000	3,000,000	0.00%
8491	GROUNDWATER MONITORING WELLS-MALLARD N	-	8,496	-	-	-	0.00%
8493	OTHER LANDFILL IMPROVEMENTS - MALLARD NORTH	34,947	21,983	60,000	60,000	118,000	96.67%
9300	TRANSFERS OUT	5,200,000	6,837,027	10,752,032	7,250,036	24,571,239	128.53%
	TOTAL	\$7,978,502	\$9,356,781	\$16,151,314	\$9,356,215	\$30,291,316	87.55%

Mallard Lake Landfill

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

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

Department Goals & Objectives

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

Performance Measures

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

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
27	27	27	27
4	4	4	4
100%	100	100	100

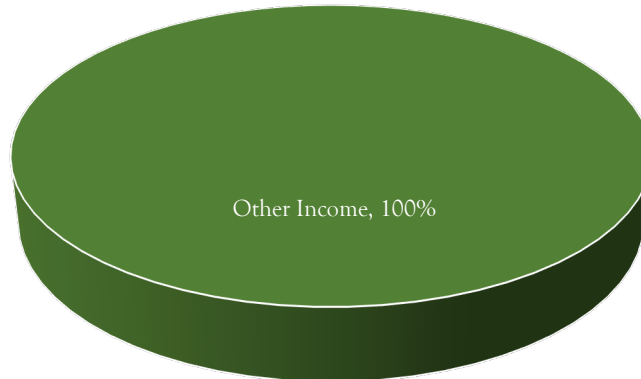
FY2024 Mallard Lake Landfill Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(1,464,615)	\$(8,880,457)	\$2,200,000	\$2,200,000	\$2,500,000	13.64%
Total	\$(1,464,615)	\$(8,880,457)	\$2,200,000	\$2,200,000	\$2,500,000	13.64%

FY2024 Mallard Lake Landfill Revenue Variances >10%

- Other income is anticipated to increase due to investment returns.

Mallard Lake Landfill Revenue Summary



FY2024 Mallard Lake Landfill Detail Revenue Budget

Fund# 080

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(1,464,615)	\$(8,880,457)	\$2,200,000	\$2,200,000	\$2,500,000	13.64%
	TOTAL	\$(1,464,615)	\$(8,880,457)	\$2,200,000	\$2,200,000	\$2,500,000	13.64%

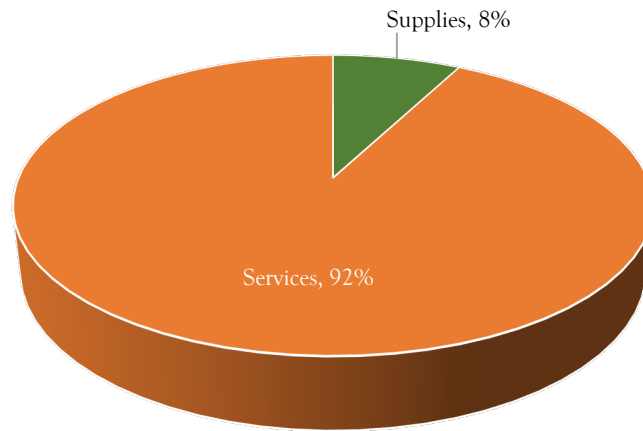
FY2024 Mallard Lake Landfill Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Supplies	\$ -	\$ -	\$32,200	\$1,200	\$32,200	0.00%
Services	46,981	112,508	310,000	130,000	385,000	24.19%
Miscellaneous	1,000,000	1,000,000	2,000,000	-	-	-100.00%
Total	\$1,046,981	\$1,112,508	\$2,342,200	\$131,200	\$417,200	-82.19%

FY2024 Mallard Lake Landfill Expenditure Variances >10%

- Services are anticipated to increase due to vegetative & habitat improvements and tree removals.
- There is no transfer to fund Master Plan projects and District initiatives in other funds.

Mallard Lake Landfill Expenditure Summary



FY2024 Mallard Lake Landfill Detail Expenditure Budget

Fund# 080

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
2500	GROUNDS MAINT SUPPLIES	\$ -	\$ -	\$31,000	\$ -	\$31,000	0.00%
2700	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,200	1,200	1,200	0.00%
3100	PROFESSIONAL SERVICES	-	21,946	30,000	20,000	30,000	0.00%
3105	LEGAL	-	11,913	30,000	10,000	30,000	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	46,981	78,649	250,000	100,000	325,000	30.00%
9300	TRANSFERS OUT	1,000,000	1,000,000	2,000,000	-	-	-100.00%
	TOTAL	\$1,046,981	\$1,112,508	\$2,342,200	\$131,200	\$417,200	-82.19%

Mallard Lake Non-Landfill

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

The Mallard Lake Non-Landfill Expense Fund is included for historical purposes only. There are no goals, objectives, performance measures, or expenditures budgeted for the fund in FY 2024. The fund balance is anticipated to have investment earnings as outlined below.

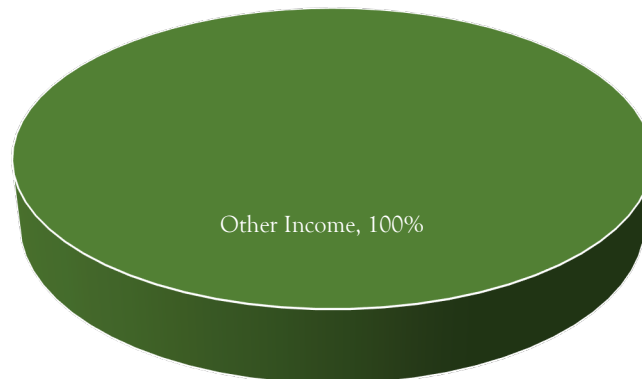
FY2024 Mallard Lake Non-Landfill Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(407)	\$93,185	\$12,000	\$12,000	\$15,000	25.00%
Total	\$(407)	\$93,185	\$12,000	\$12,000	\$15,000	25.00%

FY2024 Mallard Lake Non-Landfill Revenue Variances >10%

- Other Income is anticipated in to increase due to investment earnings.

Mallard Lake Non-Landfill Revenue Summary



FY2024 Mallard Lake Non-Landfill Detail Revenue Budget

Fund# 081

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(407)	\$93,185	\$12,000	\$12,000	\$15,000	25.00%
	TOTAL	\$(407)	\$93,185	\$12,000	\$12,000	\$15,000	25.00%

Greene Valley Landfill

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

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

Department Goals & Objectives

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

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

Performance Measures

Perform weekly inspection and data gathering March - November

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

Comply with Landfill and impacted Sites Vegetation Management Plan

Benchmark	2022 Actual	2023 Est Actual	2024 Budget
27	5	27	27
4	4	4	4
100%	100	100	100

FY2024 Greene Valley Landfill Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(1,279,204)	\$(7,151,781)	\$2,050,000	\$2,050,000	\$2,250,000	9.76%
Miscellaneous	-	209,610	-	-	-	0.00%
Total	\$(1,279,204)	\$(6,942,172)	\$2,050,000	\$2,050,000	\$2,250,000	9.76%

FY2024 Greene Valley Landfill Revenue Variances >10%

- Not applicable

Greene Valley Landfill Revenue Summary



FY2024 Greene Valley Landfill Detail Revenue Budget

Fund# 085

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(1,279,204)	\$(7,151,781)	\$2,050,000	\$2,050,000	\$2,250,000	9.76%
6400	INTERFUND OPERATING TRANSFERS IN	-	209,610	-	-	-	0.00%
	TOTAL	\$(1,279,204)	\$(6,942,172)	\$2,050,000	\$2,050,000	\$2,250,000	9.76%

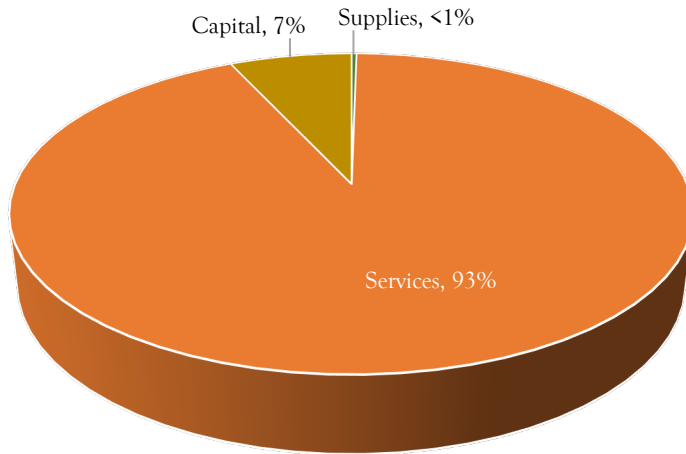
FY2024 Greene Valley Landfill Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Supplies	\$ -	\$48	\$1,200	\$100	\$1,200	0.00%
Services	102,412	236,511	338,800	167,000	403,800	19.19%
Capital	-	-	20,000	-	30,000	50.00%
Miscellaneous	1,000,000	1,000,000	2,000,000	-	-	-100.00%
Total	\$1,102,412	\$1,236,559	\$2,360,000	\$167,100	\$435,000	-81.57%

FY2024 Greene Valley Landfill Expenditure Variances >10%

- Services are anticipated to increase due to contracted vegetative and habitat improvements.
- Capital is anticipated to increase due to leachate system improvement flow meters.
- There are no transfer of funds budgeted in 2024.

Greene Valley Landfill Expenditure Summary



FY2024 Greene Valley Landfill Detail Expenditure Budget

Fund# 085

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
2700	SMALL TOOLS & MINOR EQUIPMENT	\$ -	\$48	\$1,200	\$100	\$1,200	0.00%
3100	PROFESSIONAL SERVICES	-	124,946	36,300	15,000	36,300	0.00%
3105	LEGAL	3,192	-	7,500	2,000	7,500	0.00%
3600	STRCTRL & GRDS REPAIR & MAINT SVCS	99,220	111,565	295,000	150,000	360,000	22.03%
4200	OPER IMPROVEMENTS & STRUCTURES	-	-	20,000	-	30,000	50.00%
9300	TRANSFERS OUT	1,000,000	1,000,000	2,000,000	-	-	-100.00%
	TOTAL	\$1,102,412	\$1,236,559	\$2,360,000	\$167,100	\$435,000	-81.57%

Greene Valley Non-Landfill

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

The Greene Valley Non-Landfill Expense Fund was included for historical purposes only. There are no goals, objectives, performance measures, or FY 2024 budget for the fund. Summary and Detail information for Revenues and Expenditures have been included for historical purposes.

FY2023 Greene Valley Non-Landfill Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$ (279)	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	279	-	-	-	-	0.00%
Total	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Greene Valley Non-Landfill Detail Revenue Budget

Fund# 086

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(279)	\$ -	\$ -	\$ -	\$ -	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	279	-	-	-	-	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Greene Valley Non-Landfill Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

FY2023 Greene Valley Non-Landfill Detail Expenditure Budget

Fund# 086

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9300	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

LAND ACQUISITION FUNDS



Land Acquisition Series 1987

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

FY2024 Land Acquisition Series 1987 Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Grants & Intergovernmental	\$24,533	\$24,533	\$ -	\$ -	\$ -	0.00%
Other Income	(343)	64,885	-	-	-	0.00%
Total	\$24,190	\$89,418	\$ -	\$ -	\$ -	0.00%

FY2024 Land Acquisition Series 1987 Detail Revenue Budget

Fund# 145

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
3320	LOCAL	\$24,533	\$24,533	\$ -	\$ -	\$ -	0.00%
4400	INVESTMENT INCOME	(343)	64,885	-	-	-	0.00%
	TOTAL	\$24,190	\$89,418	\$ -	\$ -	\$ -	0.00%

Land Acquisition Series 1997

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

FY2024 Land Acquisition Series 1997 Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(2,404)	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$(2,404)	\$ -	\$ -	\$ -	\$ -	0.00%

FY2024 Land Acquisition Series 1997 Detail Revenue Budget

Fund# 147

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(2,404)	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$(2,404)	\$ -	\$ -	\$ -	\$ -	0.00%

Land Acquisition Series 2008

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

FY2024 Land Acquisition Series 2008 Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$(370)	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	-	12,230	-	-	-	0.00%
Total	\$(370)	\$12,230	\$ -	\$ -	\$ -	0.00%

FY2024 Land Acquisition Series 2008 Detail Revenue Budget

Fund# 142

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(370)	\$ -	\$ -	\$ -	\$ -	0.00%
6400	INTERFUND OPERATING TRANSFERS IN	-	12,230	-	-	-	0.00%
	TOTAL	\$(370)	\$12,230	\$ -	\$ -	\$ -	0.00%

FY2024 Land Acquisition Series 2008 Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Recreational Improvements	11,860	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total	\$11,860	\$ -	\$ -	\$ -	\$ -	0.00%

FY2024 Land Acquisition Series 2008 Detail Expenditure Budget

Fund# 142

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
5201	STRUCTURES - MCDOWELL GROVE	\$11,860	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$11,860	\$ -	\$ -	\$ -	\$ -	0.00%

ENDOWMENT FUND



Endowment

The Endowment Fund exists to enable receiving funds for which a specific purpose has been designated. Revenues must be non-tax donations from private sources. Revenues have included annual distributions for St. James Farm and American Water’s annual easement payment 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	2022 Actual	2023 Est Actual	2024 Budget
100%	100%	100%	100%

FY2024 Endowment Revenue Budget Summary

Revenue Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Other Income	\$584,449	\$1,498,249	\$382,000	\$473,961	\$400,000	4.71%
Total	\$584,449	\$1,498,249	\$382,000	\$473,961	\$400,000	4.71%

FY2024 Endowment Revenue Variances >10%

- N/A

Endowment Revenue Summary



FY2024 Endowment Detail Revenue Budget

Fund# 152

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
4400	INVESTMENT INCOME	\$(8,761)	\$1,041,060	\$32,000	\$32,000	\$50,000	56.25%
4850	PRIVATE SECTOR SUPPORT	577,705	317,021	350,000	428,052	350,000	0.00%
4900	OTHER NONTAXABLE	15,505	140,168	-	13,909	-	0.00%
	TOTAL	\$584,449	\$1,498,249	\$382,000	\$473,961	\$400,000	4.71%

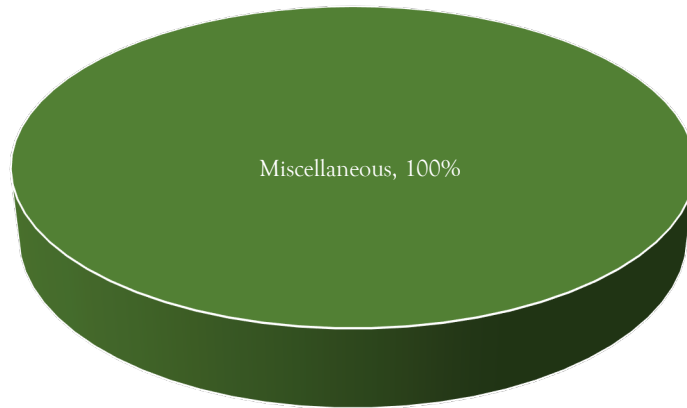
FY2024 Endowment Expenditure Budget Summary

Expenditure Summary	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
Miscellaneous	1,024,492	350,000	350,000	350,000	350,000	0.00%
Total	1,024,492	350,000	350,000	350,000	350,000	0.00%

FY2024 Endowment Expenditure Variances >10%

- N/A

Endowment Expenditure Summary



FY2024 Endowment Detail Expenditure Budget

Fund# 152

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24 - FY23
9300	TRANSFERS OUT	1,024,492	350,000	350,000	350,000	350,000	0.00%
	TOTAL	1,024,492	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





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Strategic Plan 2014

Executive Summary

October 14, 2014

1. Introduction

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

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

Board of Commissioners

President D. “Dewey” Pierotti Jr.

Commissioner Marsha Murphy – District 1

Commissioner Joseph Cantore – District 2

Commissioner Linda Painter – District 3

Commissioner Tim Whelan – District 4

Commissioner Mary Lou Wehrli – District 5

Commissioners Shannon Burns/Al Murphy – District 6

Strategic Planning Committee

Susan Olafson, Director, Office of Communications and Marketing

Jack Hogan, Director, Office of Finance

Andrea Hoyt, Director, Office of Planning

Joe Potenza, Director, Office of Technology

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

Strategic Planning Process

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

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

The process was divided into the following phases:

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

2. Vision, Mission & Purpose

Vision

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

Vision Statement

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

Mission

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

Mission Statement

(Mandated by the Illinois Downstate Forest Preserve Act)

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

Purpose Statement

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

3. Guiding Principles



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

Guiding Principles

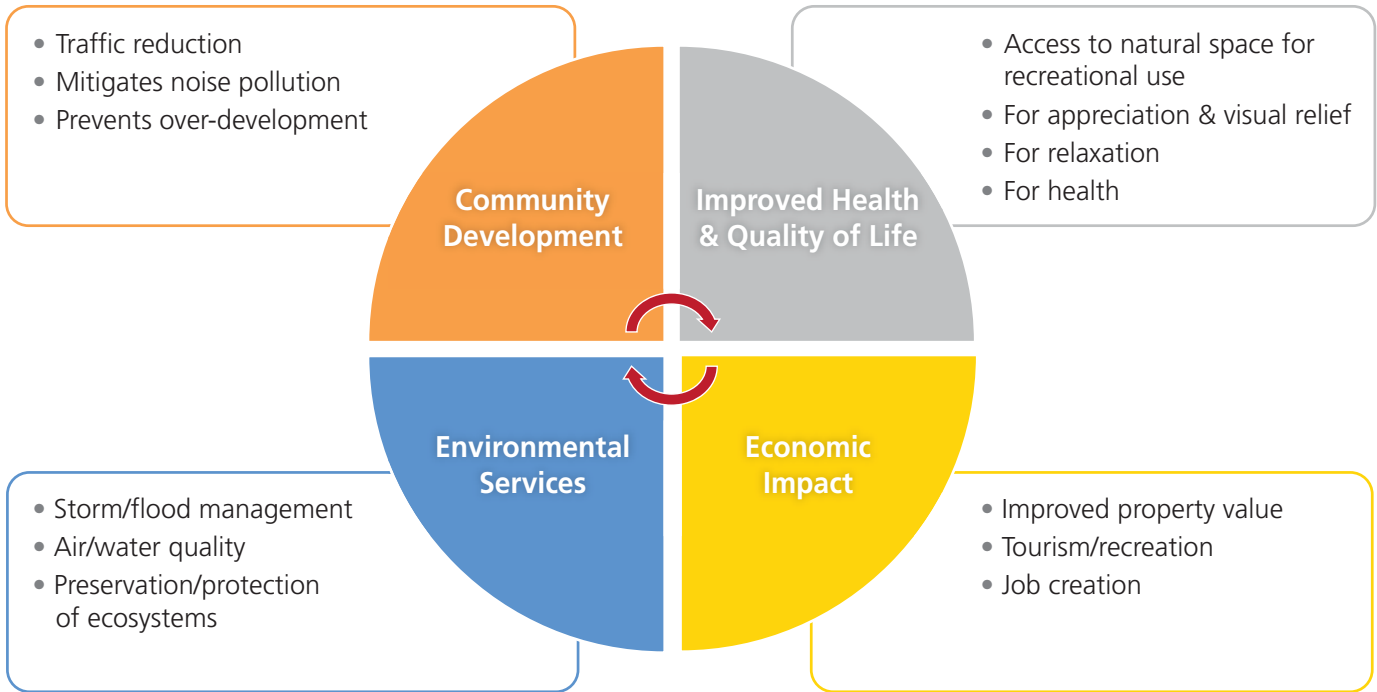
The Forest Preserve District is committed to the following principles that guide its actions and decisions:

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

4. Benefit to DuPage County

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

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



5. Organizational Goals

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

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

Overview of Organizational Goals

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

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

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

Detail: Strategic Priorities, and Milestone Action Steps

Goal 1: Leadership

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

In order to do this the District will:

Priority 1

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

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

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

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

Priority 2

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

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

- Year 1**
- A. Develop a formal program to better orient Commissioners about the District and its functions.
 - B. Facilitate leadership training opportunities for commissioners and key staff.
 - C. Develop an internal communications plan to ensure important initiatives are effectively communicated to commissioners and external stakeholders.
 - D. Launch a platform by which commissioners are effectively debriefed on key issues and topics.
 - E. Develop an internal leadership succession plan to ensure information is efficiently and effectively shared.
 - F. Establish and execute a media training program for Commissioners and key staff.
- Year 2** Coordinate a board retreat to talk about key District issues and communicate with staff the future direction of the agency.
- Year 3** Coordinate annual board retreats to talk about key District issues and agency direction.

Priority 3

Promote Innovation & Thought Leadership: Articulate and proactively seek opportunities in key

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

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

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

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

Priority 4

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

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

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

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

Priority 5

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

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

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

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

Goal 2: Sustainability

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

In order to accomplish this the District will:

Priority 1

Engage in organization-wide financial planning:

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

Year 1 A. Identify and recommend needed financial policy changes that improve the District's ability to function effectively and efficiently.

B. Create a formal operations and financial management strategy that prioritizes District activities and aligns with the District's vision, mission and purpose.

C. Develop a training program to provide a financial overview to staff, commissioners and interested others to ensure a better understanding of the District's financial dynamics.

D. Evaluate, recommend and execute a method by which the District consistently assesses fees.

E. Develop a fundraising plan for the District.

F. Educate District administration about philanthropic opportunities.

Year 2 A. Develop and execute a long-range financial plan that aligns with the District's vision, mission, and purpose.

B. Identify and recommend financial policy changes.

Year 3 Develop a plan to better engage staff in financial planning process.

Priority 2

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

Year 1 A. Engage staff in identifying areas where the District could function and operate in a more efficient manner. (completed)

B. Engage the services of a reorganization consultant to analyze operations and identify efficiencies. (completed)

C. Develop and execute a District-wide reorganization plan.

Year 2 A. Evaluate the intended and unintended outcomes of the reorganization plan and make recommendations to fill gaps.

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

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

Priority 3

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

Year 1 A. Initiate the District-wide master planning process.

B. Require all department heads to create annual department work plans with goals that align with the District's strategic plan along with measurable objectives.

C. Develop a platform by which department work plans are shared with other staff and commissioners.

D. Routinely evaluate and update District-wide policies and practices.

Year 2 A. Execute the District-wide master plan.

B. Develop an agency-wide system to communicate organizational direction.

Year 3 A. Require all departments to establish key metrics to share and report project status on a monthly basis.

B. Develop a monthly financial statement to help department heads identify budgetary standing.

C. Develop a system to evaluate District success against strategic, master, and financial plans.

D. Begin the process of reviewing and creating an enhanced strategic plan.

Priority 4

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

Year 1 A. Identify major capital expenses not contained in the ARCADIS Report.

B. Identify deficiencies in the District's landfill operating agreements.

C. Determine need/begin design of river bank stabilization adjacent to the Mallard North Landfill.

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

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

Priority 5

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

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

Goal 3: Community/Public Outreach and Engagement

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

In order to do this the District will:

Priority 1

Build Strategic Partnerships: With mission-aligned municipal, corporate and academic organizations to further the District’s reach, impact and efficiency.

- Year 1** A. Evaluate the District’s portfolio of program offerings to align programs and service strategies to the District’s strategic priorities and customer/visitor needs.
- B. Build strategic partnerships with municipal, corporate and academic organizations to advance the District’s mission, support its positioning as a thought leader and community resource and explore alternative funding streams.
- C. Identify the municipal, corporate and academic organizations where the District can extend technical support and program services to expand community engagement.
- D. Build stronger connections to local and regional conservation groups to establish program partnerships that address the strategic goals of the District.

- E. Identify and work to establish more intergovernmental cost-sharing agreements with other local agencies.
- Year 2** A. Develop event sponsorship relationships with businesses.
- B. Develop programmatic and equipment support from corporations through grants and corporate work days.
- C. Identify key relationships with local, state, and national grantors, starting with existing relationships. Build a regular schedule of applying, reporting, and stewarding these granting organizations.
- D. Continue to grow the Friends of the FPDDC Ambassadors’ Circle to be a key group of engaged donors interested in supporting priority projects of the District.
- E. Cultivate and steward generous donors to the District and the Friends.
- F. Evaluate and refresh training of District volunteers to continue to provide excellent customer service to the public and respect with District staff and leadership

- G. Establish a community advisory group of DuPage residents who are also frequent preserve visitors who can participate in focus groups, and become advocates on District projects, tax levies, etc.
- Year 3**
- A. Work with local hospitals and health professionals on health initiatives to become a health and wellness resource and locations within the county.
 - B. Establish a Land Steward and Preserve Restoration Partner program taught by our naturalists and ecologists.
 - C. Participate in panels, seminars, or classes at local colleges, community colleges, and universities
 - D. Identify and grow relationships with volunteer contacts
 - E. Hold town hall meetings in each Commissioner's District annually to continue to reach out to the community on a regular basis
 - F. Grow relationships with other constituent groups such as clubs and organizations (Rotary, Jaycees, Lions, etc.) to spread our message
 - G. Utilize community advisory groups, companies, and community organizations as advocates for capital campaigns as part of the District's capital improvement plan.

Priority 2

Improve Opportunities for Public Interaction and Dialogue: Improve existing opportunities and provide innovative ways for two-way interaction and dialogue between the public and the District to improve understanding, trust and accountability

- Year 1** Develop a plan by which to engage key influencers to participate in District programs and events.
- Year 2** Balance the District's portfolio of programs and services to ensure multiple opportunities for target audience engagement.
- Year 3** Measure and evaluate target audience engagement and outcomes.

Priority 3

Proactively Provide Community Education Related to District Initiatives & Services: Focused on helping the community become better educated about the value of the District

- Year 1**
 - A. Educate the public about issues and initiatives relating to natural resource management and engage them in the services the District offers.
 - B. Continue to integrate the preservation and conservation of nature message into District programs.
 - C. Develop a plan by which the District can turn casual users of District's facilities, preserves and services into advocates of the District.
 - D. Create an interdepartmental focus group to address environmental issues that may have a long-term impact on the DuPage community and the District.
- Year 2** Improve informational exhibits at the education centers to establish consistent messaging and promotion of District initiatives and opportunities.
- Year 3** Articulate the environmental/ecosystem services the District provides to further citizens' appreciation of how the District benefits the county.

Goal 4: Natural & Cultural Stewardship

The District will continue to maintain and improve upon its legacy as responsible stewards of DuPage County's natural and cultural resources through effective resource management, responsible and strategic acquisition, proactive maintenance and appropriate allocation of financial and human resources.

In order to do this the District will:

Priority 1

Evaluate Current Assets, Infrastructure and Environmental Footprint, including an assessment of the financial impact on the agency of each natural asset, in order to effectively prioritize resource management

projects based intended use and accurately plan for long-term maintenance and management.

- Year 1**
 - A. Reassess the acquisition and disposition of land to determine what fits within the District's overriding vision, mission and purpose.
 - B. Evaluate the financial implications of the District's properties to inform the District's

- long-term plans and decision-making processes.
- Year 2** Prioritize ecosystem assets and identify and secure funding sources to ensure the creation of functional, diverse and sustainable communities.
- Year 3** Continue the management of prioritized ecosystem assets and work to secure funding sources.

Priority 2

Develop a Natural Resource Plan for the District that will identify priority initiatives, areas of focus and long-term investment, based on financial resources and intended use of natural assets.

- Year 1**
 - A. Reevaluate the current land management policy to determine if or where changes are required.
 - B. Integrate the agreed upon policy into the upcoming District-wide master plan.
- Year 2** Provide a platform to educate the board and interested others about natural resource policies and regional natural resource planning.
- Year 3** Integrate resource management, recreation development and education costs into the planning process and find efficiencies to help decrease operational costs.

Priority 3

Develop a Cultural Resource Plan for the District that will identify priority initiatives, areas of focus and long-term investment, based on financial resources and intended use of cultural and historical assets.

- Year 1** Finalize and move to have approved the policy developed by the cultural resources committee.
- Year 2** Evaluate the District’s current investment in cultural resources and assess future investment based on significance, need, viability and the mission-alignment.
- Year 3** Complete a historical asset plan that identifies internal and external funding sources, and present to the board for approval.

Priority 4

Create a Plan for Strategic Acquisition of Land in DuPage County taking into consideration financial resources

- Year 1**
 - A. Evaluate and update land acquisition policies, with particular consideration given to the current state of available land in DuPage County.
 - B. Develop a comprehensive land acquisition plan by which we will collaborate with other entities to develop ways to protect and preserve natural areas.
 - C. Re-evaluate criteria for our land acquisition program
- Year 2**
 - A. Prepare a comprehensive land acquisition plan that will enhance the connectivity of green corridors.
 - B. Develop funding strategies for the land acquisition program.
- Year 3** Finalize the comprehensive land acquisition plan. Integrate capital, natural resources and operation and maintenance costs into land acquisition decisions.

Goal 5: Connecting People to Nature

The District will actively engage people of all ages, backgrounds, and walks of life in opportunities to connect with nature, in order to improve the quality of life and health in DuPage County and foster a lifelong appreciation of nature among its citizens

In order to do this the District will:

Priority 1

Improve Access to the District and its Programs, Services and Sites: by fostering a sense of approachability, and removing barriers to accessing and enjoying the District’s resources.

- Year 1**
 - A. Upgrade to an online registration system where the public can register for all District-facilitated activities and services

(i.e. licenses, program enrollment, camping site reservations, etc.)

- B. Link the online registration system to the finance department to improve registration efficiencies and program performance tracking
- C. Continue to invest in the District’s website.
- D. Initiate the District-wide master planning process.
- Year 2**
 - A. Execute the District-wide master plan.

- B. Conduct an online survey of District website users to determine online attitude and interests.
- C. Develop a program and communication strategy by which the district begins to focus on new and underserved audiences.

- Year 3**
- A. Using online research surveys, evaluate and update website strategy to launch a possible website redesign.
 - B. Integrate Usage of Mobile /App Platforms: The creation of an app may prove useful as a communication, education and engagement tool for constituents.

Priority 2

Promote the Health Benefits of Being in Nature:

Through its marketing and communications, the District will promote the image of a health-conscious organization as well as the health benefits of an active, outdoor lifestyle.

- Year 1**
- A. Develop and execute a measurable plan to leverage health and wellness and improved quality of life messaging to drive citizen engagement with the District while also reaching new audiences.

- B. Inventory the health-related opportunities available within the District and develop a measurable plan that helps lead employees to a healthier lifestyle.

- Year 2**
- A. Evaluate and fine-tune health and wellness messaging plan.
 - B. Evaluate and fine-tune plan to improve employee health.

- Year 3**
- A. Assess health and wellness messaging to determine success.
 - B. Assess success of plan to improve employee health.

Priority 3

Strengthen District Branding and Marketing: to better distinguish the District and its assets from other similar nonprofit or municipal organizations in support of increasing visibility, awareness and, ultimately, loyalty to the District

- Year 1**
- A. Leverage the strategic planning survey work to begin to develop a branding campaign complete with brand promise. Hire an outside research firm to fill in gaps where needed.
 - B. Develop and execute a plan that will begin to promote the District's 100-year anniversary.

- C. Develop an online content strategy that reflects a persona that resonates with the District's users while developing a plan to capture new users.
- D. Leverage traditional, social media and networking opportunities to generate increase in awareness of the District, its facilities and initiatives.
- E. Conduct research to determine satisfaction with current outreach methods.
- F. Conduct surveys to better assess the needs and preferences of underserved populations including youth/young adults and Millennials.
- G. Develop an internal communications plan that engages all staff.

- Year 2**
- A. Using survey results, re-evaluate editorial direction for e-newsletters and the Conservationist.
 - B. Proactively develop and promote programs and events to underserved and untapped audiences including youth/young adults and Millennials.
 - C. Optimize current communication channels and integrated messages used in District marketing as well as marketing for specific programs and initiatives

- Year 3**
- A. Continue to proactively expand the District's reach by promoting programs and events to seniors, special needs groups, and ethnically and culturally diverse audiences.
 - B. Create strategic marketing partnerships with affinity organizations to continue to extend the District's reach.

Priority 4

Integrate a Customer/Visitor-Service Mindset Throughout the Organization: Throughout each department the District is operating with a customer-centric mindset focused on creating a positive overall visitor experience.

- Year 1**
- A. Hire a consultant to assist in the development of a quantitative survey to help better understand customer expectations and needs.
 - B. Determine peak and low-traffic flow at District facilities. Adjust customer service and/or front desk hours of operation to provide more convenience to patrons.
 - C. Work with IT to ensure updated technology is implemented.
 - D. Provide necessary insight and support to IT to ensure e-commerce is effectively added to our purchasing and permitting processes.

- E. Provide two in-house seminars facilitated by customer-service experts to begin to outline standards and expectations for enhancing the District's customer-centric mindset.
- F. Develop a plan that standardizes customer service standards across the District. Ensure consistency across all sites.

- Year 2** Roll out new customer service standardization plan to ensure all sites servicing patrons understand expectations.
- Year 3** Measure success of new customer service philosophy.

Priority 5

Redefine and re-invigorate the District's Approach to Educating, inspiring and engaging the public through multiple learning disciplines (i.e. classroom, experiential, new technologies, etc.)

- Year 1**
 - A. Develop goals and measurable objectives for current District education initiatives.
 - B. Develop and promote the idea of forest preserves as living landscapes for learning and for engaging classrooms, teachers and residents in natural and cultural history explorations and experiences.
- Year 2**
 - A. Using research results from the attitude and interest survey (see priority 6), develop an educational plan that aligns to target audience needs and interests for programs and services.
 - B. Focusing on "place," develop unique messaging for all sites.
 - C. Create strategic partnerships with municipal agencies, corporations, schools, and nonprofit organizations through which the District can extend its reach.
- Year 3** Begin executing the education plan that integrates the findings from the attitude and interest survey and also incorporates the ideas of do-it-yourself conservation practices, sustainability initiatives, ecosystem/environment services, and incorporation of native-species within local landscapes.

Priority 6

Provide Programs & Recreation that respond to audience interests and needs, within the context of its mission.

- Year 1**
 - A. Evaluate the current education portfolio to better align with the District's strategic plan.
 - B. Survey and study the District's target audiences in terms of program and recreation needs/interests.
 - C. Reframe relevant programs in terms of healthy life-style, quality of life and increased opportunities to connect with families and communities in nature.
- Year 2** Conduct an attitude and interest survey that aligns with the direction provided by the District's master plan.
- Year 3** Execute a refreshed education program that aligns with the District's strategic priorities.

Priority 7

Engage and Empower Volunteers: by establishing training opportunities for residents and volunteers to participate in natural and cultural resource management projects, administrative functions, and public engagement programs.

- Year 1**
 - A. Evaluate existing volunteer opportunities to identify ways to improve offerings, policies and utilization of volunteers.
 - B. Develop a technological component that allows volunteers to access and exchange information with each other and the District.
- Year 2** Evaluate the need to expand the variety of volunteer opportunities at each location, the frequency and time of day. Execute as appropriate.
- Year 3** Develop an advanced volunteer training program for those who wish to participate in more intensive and highly specialized engagements.

6. Conclusion & Next Steps

The strategic plan document provides organizational goals, strategic priorities and initial action steps to carry the District forward in alignment over the next three years. The goals and priorities identified in this document should be used to guide departmental priorities and work plans to ensure all areas of the

organization are ultimately working towards the same overarching goals. It is recommended that, once the plan is finalized, a process is put in place to review progress against the organizational goals and strategic priorities on a regular basis.

7. Appendices

Research Reports

The following additional documents provide comprehensive summaries of primary and secondary research:

Executive Summary Slides

FPDDC_ResearchPresentation_ExecutiveSummary_070814_v4_1005Am_ltm

Peer Review Research

FPDDC_MASTERResearch_PeerReview_revised_07.02.14.pptx

Stakeholder Interviews & Community Dialogue

FPDDC_ResearchPresentation_Interviews & Community Dialogue_062014_MASTER_ltm.pptxsl

Quantitative Study

FPDDC Report 6.12.14_Client_Ready.pptx

Research Tools

Final Quantitative Survey

FPDDC_Survey_structure_APPROVEDFINAL_040814_ltm_CleanCopy.docx

Strategic Plan Survey.414 (1).pdf

Interview Discussion Guide

Davidoff_FPDDC_StakeholderInterviewGuide_v3_032114_ltm.doc

FPDDC_StakeholderChart_v8_04.16.14_ltm.xlsx

Community Dialogue Discussion Guide

Davidoff_FPDDC_CommunityDialogue_DiscussionGuide_v2_042814.doc

Retreat Materials

Participant Workbook

FPDDC_ParticipantWorkbook_FINAL_08.13.14_ltm.pdf

Participant List

FPDDC_ParticipantList_08.13.14_ltm.xlsx

Presentation

FPDDC_MASTR_RetreatPresentationDeck_08.11.14_ltm.pptx

Facilitator Guide

FPDDC_Retreat_DETAILED_FACILITATOR_GUIDE_08.13.14_ltm.docx

Retreat Participants

Team 1

1. Susan Olafson
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APPENDIX B:
Forest Preserve District of DuPage County
MASTER PLAN (2019)





Forest Preserve District of DuPage County
2019 Master Plan



Forest Preserve District of DuPage County



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Executive Summary

Certified Projects, Initiatives and Other Considerations

“Certified projects” refer to the 32 in this master plan document that the Forest Preserve District Board of Commissioners has decided to prioritize, schedule and fund over the next five years.

“Initiatives and other considerations” are items brought up during the master planning process that were not addressed in the certified projects but that warrant further study and possible action.

The remaining sections of this document describe how the Forest Preserve District arrived at both groups via the master planning process.

The Forest Preserve District Today

The Forest Preserve District of DuPage County is made up of 26,000 acres (about 13% of the county’s land area), which contain 60 forest preserves, 166 miles of trails, 31 lakes and ponds, 47 miles of rivers and streams, six nature and cultural centers, 931 types of native plants, and 456 types of mammals, birds, reptiles, and amphibians. Each year 4 million people visit the preserves to hike, bike, picnic, fish, boat, camp, golf, and attend naturalist- and ranger-led programs.

Need for a 2019 Master Plan

The Forest Preserve District completed its last master plan in 1992. Since then the agency acquired 3,300 additional acres; completed major natural resource restoration projects; improved its five nature and cultural centers and added a sixth; renovated two golf courses; and added new trails, parking lots, shelters, and other amenities. After 27 years the Forest Preserve District needed an updated master plan to address this changed environment.

The Planning Process

In late 2017 the Forest Preserve District began a robust planning process. It inventoried its current holdings and held opinion meetings for the public, volunteers, staff, commissioners and special-interest groups. It conducted surveys and analyzed peer agencies as well as national, state and regional trends.

Goals, Objectives and Tactics

From this extensive research the Forest Preserve District identified key priorities to guide it over the next five years: protect and restore natural resources; provide and improve nature experiences and outdoor recreation; maintain and improve trails; and invest in existing mission-aligned facilities.



Certified Projects

Certified Projects

The term “certified project” refers to one the Forest Preserve District plans to prioritize, schedule and fund over the next five years.

The workgroup identified projects that aligned best with the approved goals and objectives, had the greatest positive effect on the public, and were most critical to the continued operation of the Forest Preserve District. To do so, each member identified specific projects for evaluation (see appendix A). The group then assessed and ranked those projects by linking each to related master plan goals and objectives. In this way it collaboratively identified projects most critical to operations.

The resulting list of 33 proposed natural resource, infrastructure maintenance and capital projects then went to the Board of Commissioners. After reviews and discussions, the board directed the workgroup to make revisions, ultimately agreeing on 32 certified projects to include in the master plan.

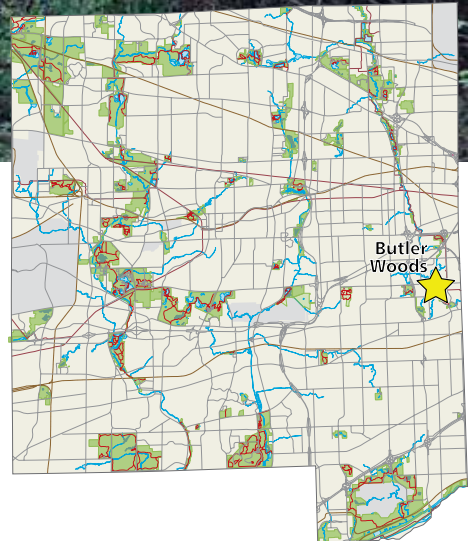
The projects are divided into four cost categories, conservatively assuming each is implemented to the full extent as conceptually envisioned.

\$	\$0 – \$500,000
\$\$	\$501,000 – \$2,000,000
\$\$\$	\$2,000,001 – \$5,000,000
\$\$\$\$	\$5,000,001 – \$20,000,000

As directed by the board, the Forest Preserve District will develop and refine all project plans, cost estimates and subsequent project implementations.

Fullersburg Woods

Butler Woods Restoration



Restoration of highly visible mesic woodland, diverse marsh, vernal ponds and bluff communities surrounding the nature education center

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin native woody plants, augment native species, stabilize the bluff area, and provide follow-up management

Estimated Cost \$

Description

Butler Woods is a 62-acre Class IV mesic woodland with portions of diverse marsh, vernal ponds and bluff communities. It has 336 native plant species including eight of special concern. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, stabilize the bluff area, and provide follow-up management.

Project Need

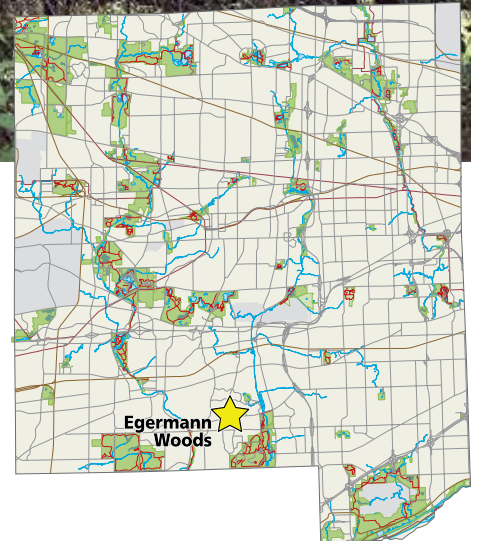
The highly visible site surrounds the Fullersburg Woods Nature Education Center and is used for educational programming year-round. There has been some work at the site, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals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

Master Plan Alignment

- Goal 1 Preserve, protect and restore open spaces
 - Objective 1.1 Allocate additional resources to maintain existing high quality natural areas and create new ones
 - Objective 1.2 Promote the recovery of threatened and endangered species
 - Objective 1.3 Collaborate with other organizations to further countywide restoration of natural areas
- Goal 2 Help people to cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
 - Objective 2.4 Enhance and promote unstructured nature exploration
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.3 Refine programs to reflect the Forest Preserve District's mission, research in natural resources and expertise

Egermann Woods

Grove Restoration



Restoration of mesic woodland with portions of wet-mesic woodland, wet-mesic upland forest and vernal ponds

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

Estimated Cost \$

Description

The grove is a 77-acre Class IV mesic woodland with portions of wet-mesic woodland, wet-mesic upland forest and vernal ponds. It contains 297 native plants species including six of special concern. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, and provide follow-up management.

Project Need

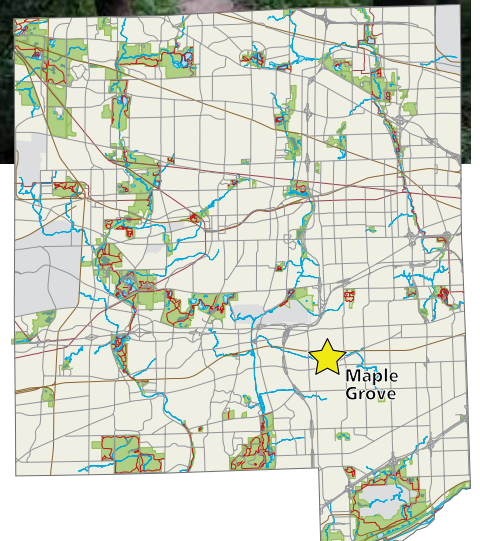
There has been some work at the site, which has a volunteer steward, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

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

Maple Grove

Maple Woods Restoration



Restoration of Illinois Natural Areas Inventory-recognized mesic upland forest with portions of wet-mesic upland forest, immature upland forest, vernal ponds, and stream communities

Three- to five-year project to remove and herbicide invasive woody and herbaceous plants, thin woody native plants (primarily overabundant sugar maples), augment native species, and provide follow-up management

Estimated Cost \$

Description

Maple Woods is a 65-acre Class IV mesic upland forest with portions of wet-mesic upland forest, immature upland forest, vernal ponds and stream communities. It contains 258 native plant species including one state-endangered and 17 of special concern. The three-to five-year project will remove invasive woody plants, thin abundant woody native plants (primarily sugar maples), herbicide invasive woody and herbaceous plants, augment native species, and provide follow-up management.

Project Need

There has been some work at this site, which has an active volunteer steward, but it needs additional management, especially to remove the overabundant sugar maples. This project will greatly benefit this Class IV ecosystem, which is recognized by the Illinois Natural Areas Inventory and offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

- 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

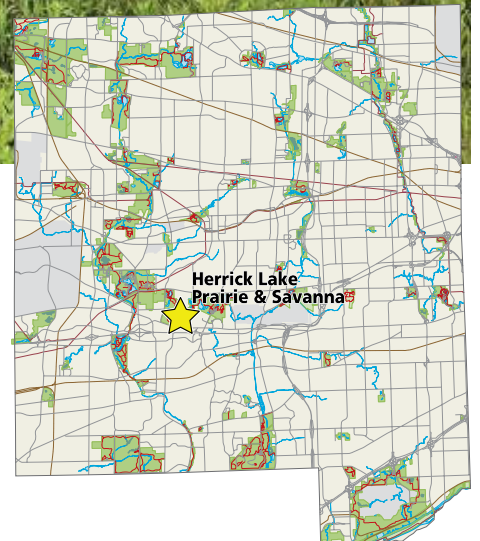
- Goal 2 Help people to cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
 - Objective 2.4 Enhance 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

Herrick Lake

Prairie and Savanna Restoration



Restoration of Forest Preserve District's largest intact natural area with mesic woodland, shrub meadow, marsh, immature upland forest, tall-grass meadow, and re-created prairie

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

Estimated Cost \$\$\$

Description

This 600-acre project site is the Forest Preserve District's largest intact block of natural areas and is dominated by Class IV, III and II ecosystems with a number of communities, such as mesic woodland, shrub meadow, marsh, immature upland forest, tall-grass meadow and re-created prairie. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, seed native species, and provide follow-up management.

Project Need

This project will reconnect fragmented natural areas to create a showpiece of natural habitat. It will disable buried agricultural drain tiles to restore wetland hydrology, remove buckthorn tree lines along Warrenville Road and weedy invasive plants, and seed with native grasses and flowers.

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

Fischer Woods

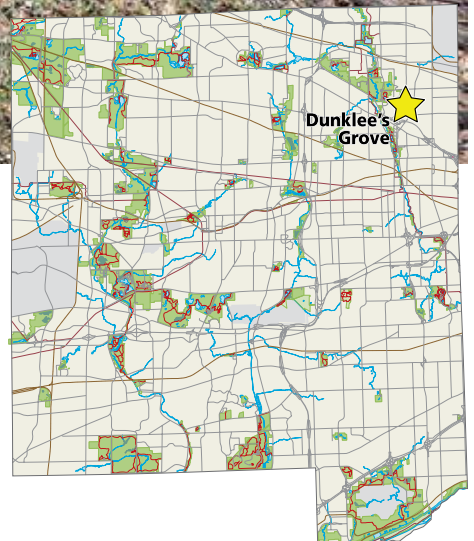
Dunklee's Grove Restoration



Restoration of wet-mesic upland forest with portions of wet-mesic savanna, immature upland forest, diverse marsh, vernal pond, and stream communities

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

Estimated Cost \$



Description

Dunklee's Grove is a 75-acre Class IV wet-mesic upland forest with portions of wet-mesic savanna, immature upland forest, diverse marsh, vernal pond and stream communities. It contains 340 native plant species including one state-endangered, one state-threatened and 18 of special concern. The three- to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native species, and provide follow-up management.

Project Need

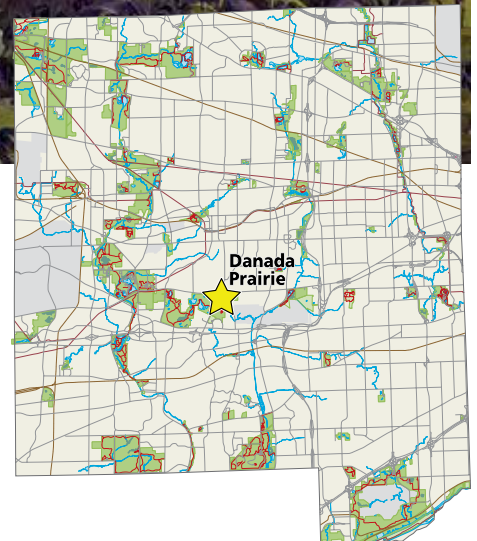
There has been some work at this site, primarily from dedicated volunteer stewards, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

- 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

Danada

Rice Lake Prairie Restoration



Replacement of Eurasian meadow and invasive plants with native grasses and wildflowers at busy intersection to showcase prairie-restoration efforts

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

Estimated Cost \$\$

Description

This site currently contains a tall grass meadow that has had some supplemental prairie seeding and tree planting. The three- to five-year project will remove or herbicide invasive woody plants and herbaceous plants, convert existing meadow vegetation to native prairie species, and provide follow-up management.

Project Need

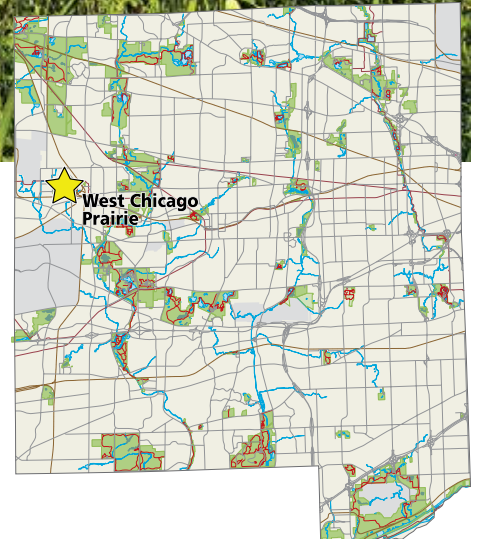
At the corner of Naperville and Butterfield roads, Rice Lake and its surrounding fields and rolling hills dominate the landscape. The project will convert the Eurasian meadows into a native vibrant prairie. It will replace existing vegetation with native grasses and wildflowers by removing nonnative invasive woody and herbaceous plants and introducing the appropriate native species. The site will be a showcase for prairie restoration at one of the busiest intersections in DuPage County.

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
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West Chicago Prairie

Restoration



Additional management of diverse prairie ecosystem within the state-designated Truitt-Hoff Nature Preserve

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

Estimated Cost \$\$

Description

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

Project Need

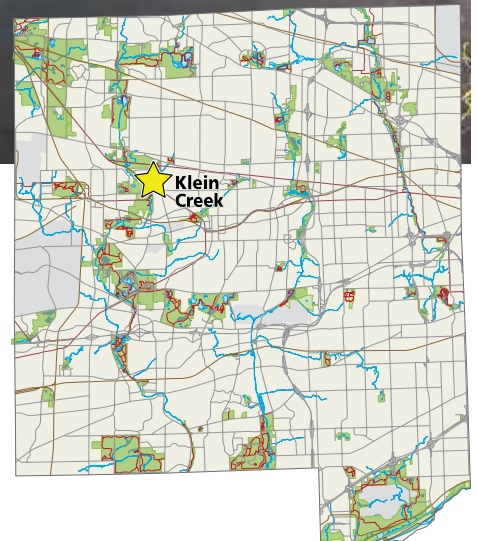
This site is home to the state-designated Truitt-Hoff Nature Preserve and is recognized by the Illinois Natural Areas Inventory. It's one of the region's premier natural areas. Thanks in part to a very active volunteer stewardship group, there's been much work at the site, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

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|---------------|--|
| 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 |

Timber Ridge

Klein Creek Restoration



Restoration of Klein Creek between Kline Creek Farm and the Timber Ridge Visitor Center

Three- to five-year project to stabilize and restore the creek, in-stream habitat and floodplain, and provide follow-up management

Estimated Cost \$\$\$

Description

This three- to five-year project at this Class IV savanna ecosystem will stabilize and restore the meandering Klein Creek between County Farm and Geneva roads, restore in-stream habitat along the entire reach of the creek and the surrounding floodplain, and provide follow-up management.

Project Need

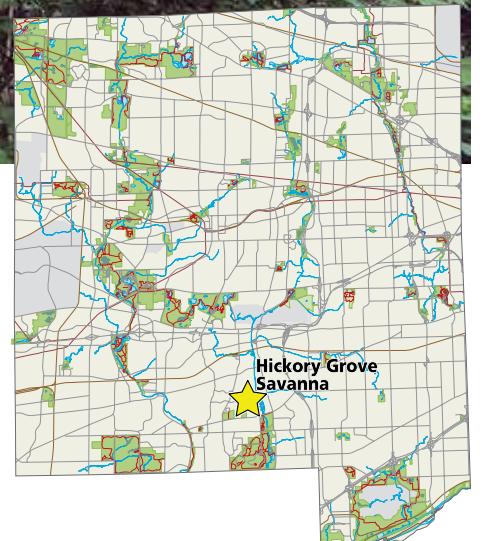
This section of the creek flows directly between Kline Creek Farm and the Timber Ridge Visitor Center and offers picturesque moments and excellent opportunities for educational programming. There is potential cost-sharing and a leverage of funds with DuPage River Salt Creek Workgroup and Carol Stream.

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

Hickory Grove

Savanna Restoration



Restoration of regionally important woodland site with mesic woodland, immature upland forest, shrub meadow, tall grass meadow, and stream communities

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

Estimated Cost \$

Description

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

Project Need

Its open structure and lack of dominance by aggressive nonnative species make this one of the most important woodland restoration sites in the northeastern morainal division. There has been some work at this site, but it needs additional management. This project will greatly benefit this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

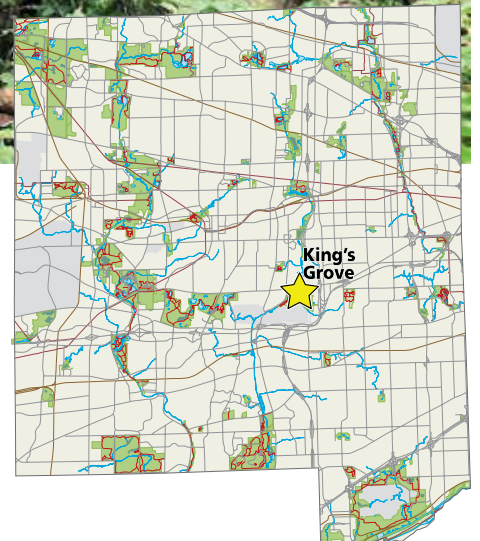
- Goal 1 Preserve, protect and restore open spaces
 - Objective 1.1 Allocate additional resources to maintain existing high quality natural areas and create new ones
 - Objective 1.2 Promote the recovery of threatened and endangered species
 - Objective 1.3 Collaborate with other organizations to further 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

Hidden Lake

King's Grove Restoration



Restoration of dry-mesic savanna, immature upland forest, diverse marsh, shrub marsh, and vernal ponds adjacent to The Morton Arboretum

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

Estimated Cost \$\$

Description

King's Grove is a 125-acre Class IV dry-mesic woodland with portions of dry-mesic savanna, immature upland forest, diverse marsh, shrub marsh and vernal ponds. It contains 321 native plant species including one state-threatened and nine of special concern. The three-to five-year project will remove invasive woody plants, thin abundant woody native plants, herbicide invasive woody and herbaceous plants, augment native plant species, and provide follow-up management.

Project Need

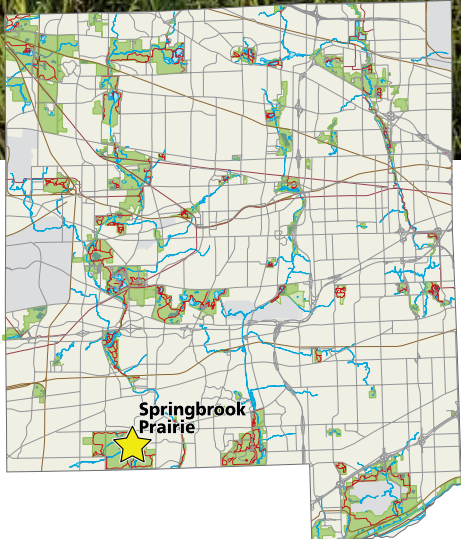
The site is adjacent to The Morton Arboretum. There has been some work at the site by arboretum volunteers and staff, but it needs additional management. This project will greatly capitalize on restoration work at the arboretum and compound the benefits of this Class IV ecosystem, which offers native plants and animals critical habitat in a heavily urbanized county.

Master Plan Alignment

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|---------------|--|
| 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 |

Springbrook Prairie

Prairie and Grassland Restoration



Restoration of fragmented natural areas to create showpiece natural habitat

Three- to five-year project to remove and herbicide nonnative woody and herbaceous plants and overseed with native grasses and flowers

Estimated Cost \$\$

Description

This project area includes a number of communities including mesic and wet prairies, grasslands, wetlands, fens, and re-created prairie. The three- to five-year project will remove invasive and exotic woody plants, herbicide invasive woody and herbaceous plants, and overseed native plant species in previous agricultural areas that have gone fallow.

Project Need

This is the largest intact block of natural prairie in DuPage County. As an Illinois nature preserve, Springbrook Prairie is dominated by Class IV, III and II ecosystems. Work on the 1,800-acre site will reconnect fragmented natural areas to create a showpiece of natural habitat. Efforts will include removing nonnative tree lines throughout the preserve to maintain an open landscape; removing weedy invasive plants and shrubs; and seeding with native grasses and flowers. It will help ensure the perseverance of no less than seven endangered and threatened species.

Master Plan Alignment

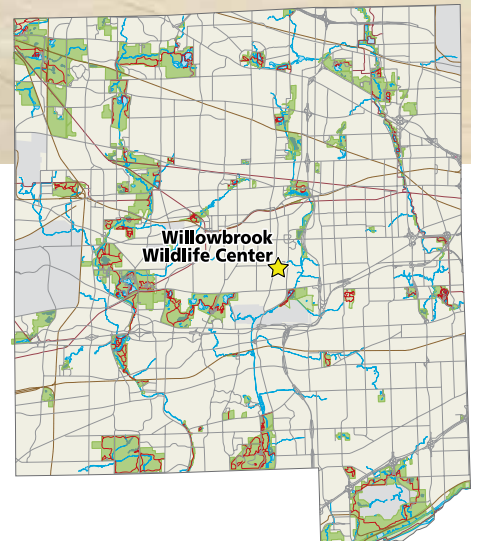
- Goal 1 Preserve, protect and restore open spaces
 - Objective 1.1 Allocate additional resources to maintain existing high quality natural areas and create new ones
 - Objective 1.2 Promote the recovery of threatened and endangered species
 - Objective 1.3 Collaborate with other organizations to further 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 \$\$\$\$

Description

As part of the second phase of Willowbrook Wildlife Center's 2010 master plan, the project will construct a 16,850-square-foot addition to the existing visitor center for exhibits, learning labs and a rehabilitation clinic. For the permanently disabled animals that live along the outdoor exhibit trails, new enclosures will create more naturalized habitats.

Project Need

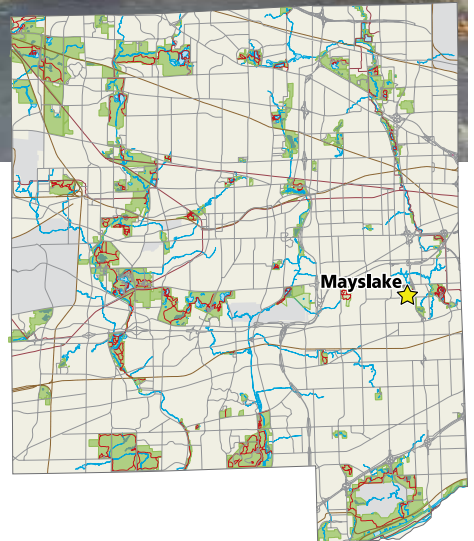
Willowbrook Wildlife Center is a nationally recognized wildlife rehabilitation center that not only serves DuPage but also assists the surrounding collar counties. Its educational programs have introduced tens of thousands of schoolchildren and other visitors to the wild animals that share their backyards. Over the decades the center has seen a dramatic increase in the number of injured and orphaned animals it admits for care each year, and the aging visitor center has been unable to keep up with the growing needs of visitors and programs. This project will transform Willowbrook Wildlife Center into 21st century facility.

Master Plan Alignment

- | | |
|---------------|---|
| 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



Restoration of exterior masonry, windows and
woodwork to protect historic materials

Expanded interior space for cultural
and educational programming

Perimeter drainage system

Renovated parking lots

Estimated Cost \$\$\$\$

Description

The project will restore all of the exterior masonry, windows and woodwork to protect historical materials and expand interior space for cultural and educational programming. A new perimeter foundation drainage system will ensure the interior of the hall remains dry. The project will also renovate the retreat wing parking lot and front parking lot to improve accessibility and address runoff concerns.

Project Need

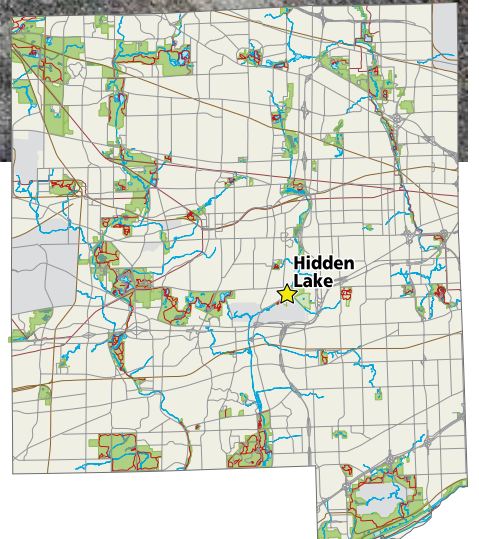
Designed by renowned Chicago architect Benjamin H. Marshal, the Tudor Revival style Mayslake Hall is on the National Register of Historic Places and is one of the last remaining examples of the country estates that dotted DuPage between 1880 and 1924. It serves as an education center, connecting people to nature through art and providing space for exhibits, adult-education classes, teacher trainings, tours, theatrical presentations, concerts, community events and private rentals. Because Mayslake Hall is almost 100 years old, many of the original materials used in its construction need to be repaired or replaced. This project will protect the historical character of the structure and the millions of dollars in restoration already invested in the hall's interior. It will ensure the entire exterior above and below grade, including windows and doorways, will be sealed water-tight to control humidity; increase energy efficiencies; exclude water, pests, and unwanted wildlife; and minimize further deterioration of the structure.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission
 - Objective 4.4 Evaluate and make recommendations for historic holdings

Hidden Lake

Bridge Replacements



Bridge replacements on looped trails around Round Meadow and Eagle lakes

Estimated Cost \$

Description

The project will cover anticipated shortfalls in funding to replace bridges #17-9131 and #17-B-001.

Bridge #17-9131 is an 80-foot prefabricated bridge with a steel truss and reinforced concrete abutments. It's part of a 0.9-mile looped trail around Round Meadow Lake. The project will replace the structure with a 50-foot prefabricated single-span bridge with a steel truss and reinforced concrete deck and abutments. The shorter span will not affect the lake.

Bridge #17-B-001 is part of a 1-mile looped trail around Eagle Lake. The project will replace the structure with a 14-foot-wide prefabricated single-span bridge with a steel truss and reinforced concrete substructure.

Both bridges will have a 20-ton vehicle load capacity and a 90 pounds-per-square-foot pedestrian load capacity.

Project Need

Recent inspections determined the two bridges are structurally deficient, but both give anglers, hikers, bicyclists and dog walkers access to well-used forest preserve trails. Their permanent removal would limit visitors' access to amenities at this popular preserve and staff's ability to maintain those amenities.

Master Plan Alignment

Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences

Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

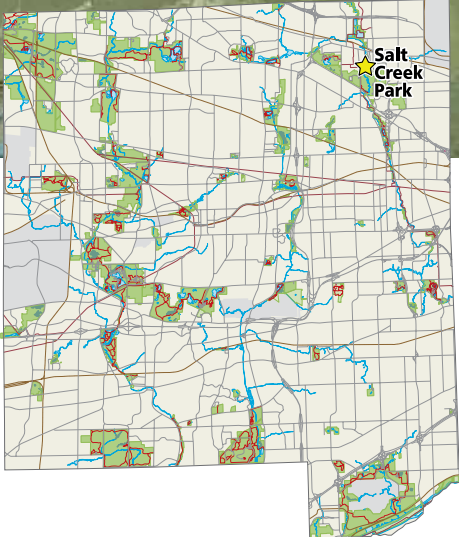
Salt Creek Park

Bridge Replacement



Bridge replacement on trail from Addison Road

Estimated Cost \$\$



Description

This project will replace bridge #24-B-001.

Project Need

Recent inspections determined the bridge is structurally deficient. Floodwaters frequently flow over the deck and rails, increasing maintenance and repair costs. Its low profile within the floodplain causes debris to continually build on its piers, restricting the flow of Salt Creek and contributing to scouring, erosion and sedimentation downstream. Forest Preserve District maintenance vehicles can no longer cross it.

This structure primarily provides pedestrian access and connects neighborhoods along Addison Road with the preserve. It also connects the Salt Creek Greenway Trail with the trailhead at the main parking lot. Its permanent removal would limit visitors' access to this popular preserve.

Master Plan Alignment

Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences

Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

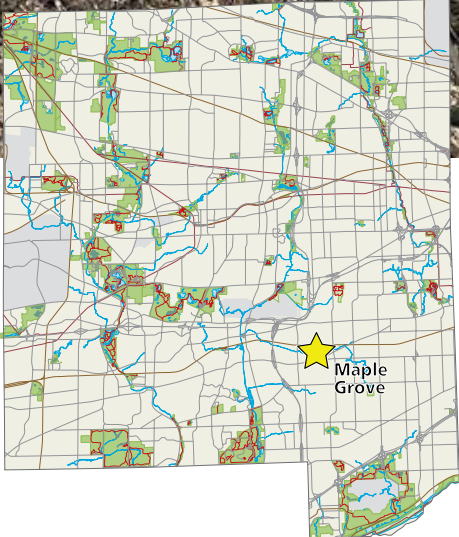
Maple Grove

Bridge Replacement



Bridge and sanitary sewer pipe replacements along north-south trail between Gilbert Park and adjacent neighborhoods

Estimated Cost \$



Description

The project will cover anticipated shortfalls in funding to replace bridge #19-B-001.

Project Need

Recent inspections determined the bridge, which crosses St. Joseph's Creek, is structurally deficient.

The bridge provides north-south access through Maple Grove and between ballfields at Gilbert Park and neighborhoods along Gilbert Avenue and Maple Roads. It also carries a significant sanitary sewer overflow pipe for the Downers Grove Sanitary District. Its permanent removal would eliminate the only north-south pedestrian route in the preserve and minimize the sanitary district's service area.

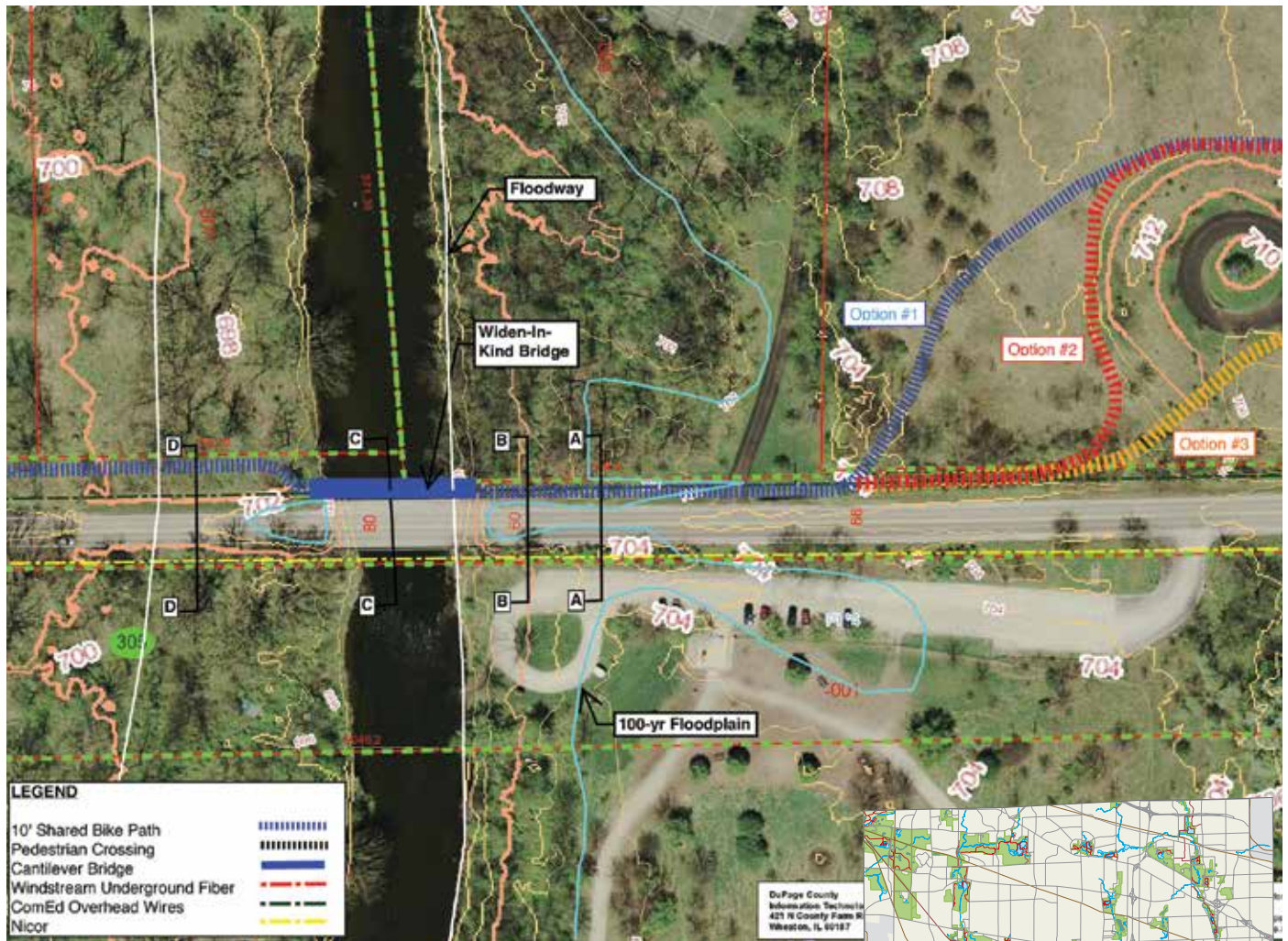
Master Plan Alignment

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

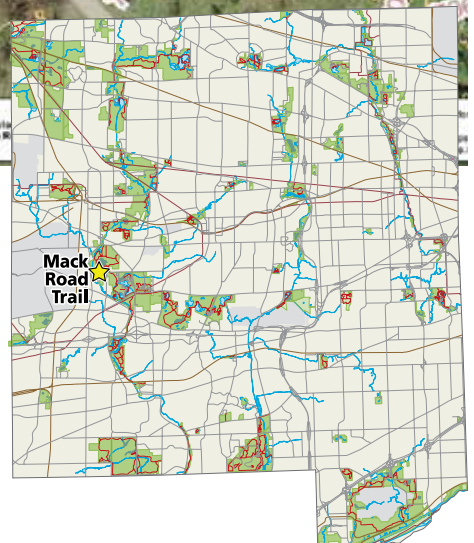
Blackwell

Mack Road Trail



1-mile trail along Mack Road connecting neighborhoods west of Route 59 to the McKee Marsh parking lot

Estimated Cost \$



Description

The project will construct a 1-mile-long, 10-foot-wide multipurpose asphalt path within the right-of-way on the north side of Mack Road between Route 59 and the turnaround at the McKee Marsh parking lot. It will also modify the pedestrian signal at Route 59 to connect the trail to sidewalks and trails within the Fox Hollow subdivision. Warrenville will expand and upgrade the bridge on Mack Road to accommodate an elevated path.

Project Need

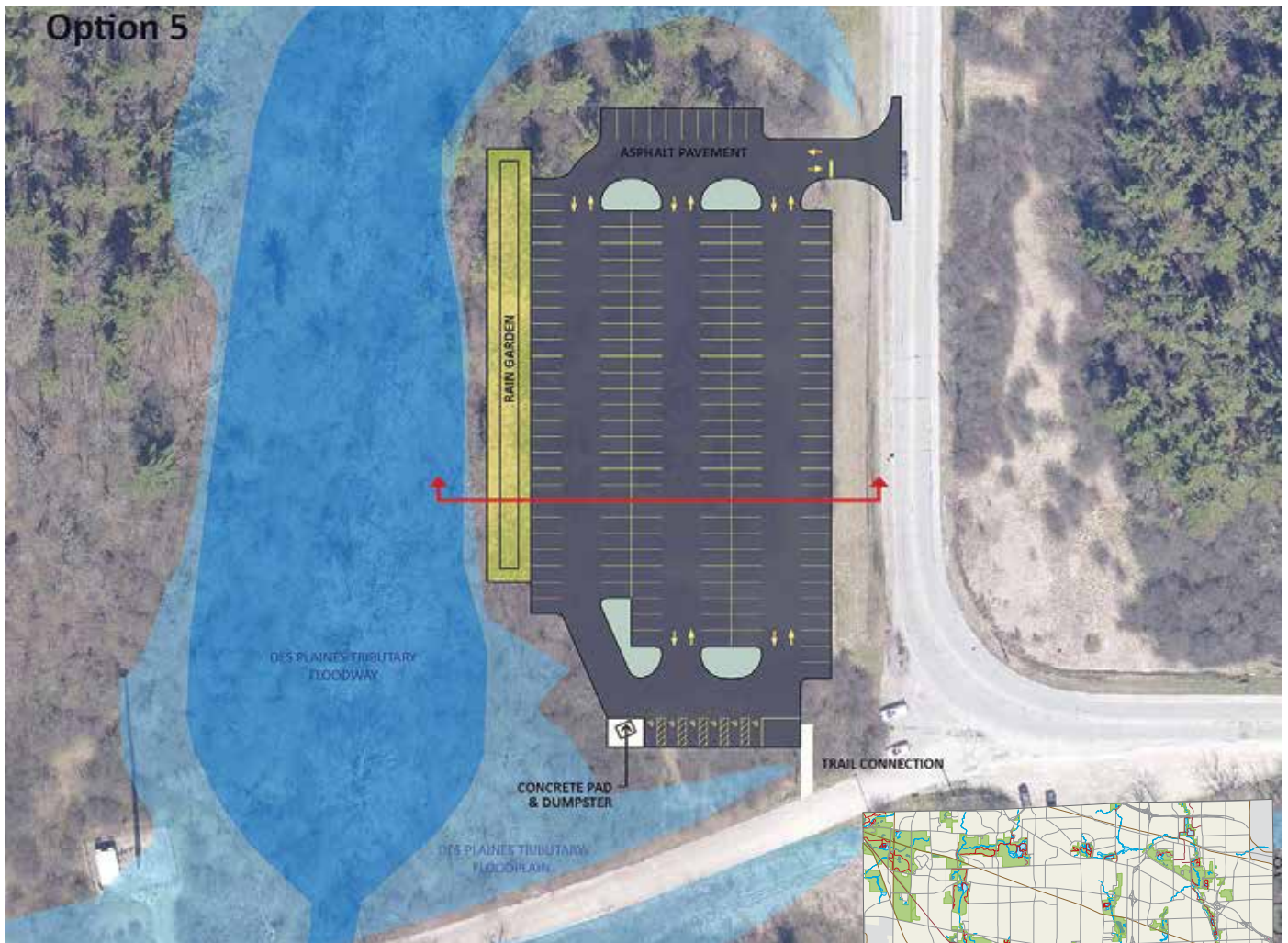
Blackwell is the hub of a trail network that connects the Illinois Prairie Path to the West Branch DuPage River Trail. Per a 2016 intergovernmental agreement, the Forest Preserve District has committed to work with Warrenville to construct this trail to increase access to the West Branch DuPage River Trail and thousands of acres of open space, especially for residents of the Fox Hollow and Maple Hill subdivisions.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

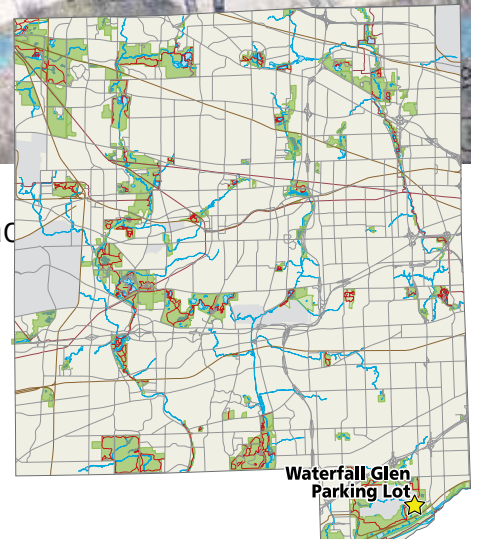
Waterfall Glen

Cass Avenue and Bluff Road Parking Lot



175 – 200 car parking lot near Cass Avenue and Bluff Road to serve the Rocky Glen area

Estimated Cost \$\$



Description

The project will construct an asphalt parking lot for 175 – 200 cars near the intersection of Cass Avenue and Bluff Road. It will make minor adjustments to the intersection to improve visibility, deter parking on roadway shoulders, and create a trailhead and a connector trail to the Rocky Glen Trail. Overall, it will enhance safety and access to a highly popular destination.

Project Need

On weekends when the existing lot is at capacity, visitors heading to the Rocky Glen area park along the shoulders of Cass and Bluff. In nice weather, there can be up to 300 cars in no-parking areas or areas reserved for the youth-group campground. These visitors walk or bike into oncoming traffic and are often hidden by parked cars. Some vehicles prevent groups from parking at their sites at the youth-group campground.

This informal parking arrangement presents safety concerns for pedestrians and motorists, and the 90-degree bend at the intersection of Bluff and Cass further limits visibility. Because the intersection has multiple jurisdictions (the Forest Preserve District, Argonne National Laboratory and the Downers Grove Highway Township Road District) law enforcement efforts are a challenge.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
 - Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
- Goal 4 Refocus resources by reducing infrastructures that do not actively support significant operations
 - Objective 4.1 Evaluate and eliminate infrastructures that do not actively support significant operations
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission

Districtwide Restroom Improvements



Evaluate needs and locations for modern public restrooms with toilet and hand-washing conveniences, giving particular consideration to critical high-use recreational areas

Estimated Cost \$\$\$

Description

The project will first evaluate and identify locations that need modern restroom facilities and then identify which types of facilities would best serve each location. A follow-up analysis will determine which locations are in highest need. A primary goal will be to remove and replace pit latrines, which are unpopular with the public. Modern facilities with toilet and hand-washing conveniences would be portable units regularly serviced by outside vendors or new masonry buildings, which would have municipal sewer and water connections or wells and septic fields as required by local codes. Grading, paving and landscaping will comply with accessibility requirements and stormwater best management practices.

Project Need

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

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
- 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

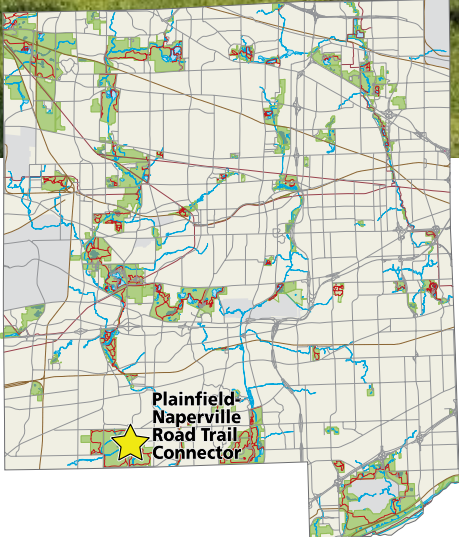
Springbrook Prairie

Trail Link to Regional Trail



0.25-mile trail connecting a trailhead to the Southern DuPage Regional Trail

Estimated Cost \$



Description

The preliminary vision of the project includes the construction of a 10-foot-wide, 0.25-mile-long limestone pedestrian and bicycle trail along the forest preserve right-of-way on the east side of Naperville-Plainfield Road. The trail will connect a municipal sidewalk along the Brighton Ridge subdivision to a limestone trailhead parking lot in the preserve. The project will also modify the trailhead and remove select trees and shrubs within the right-of-way and preserve.

Project Need

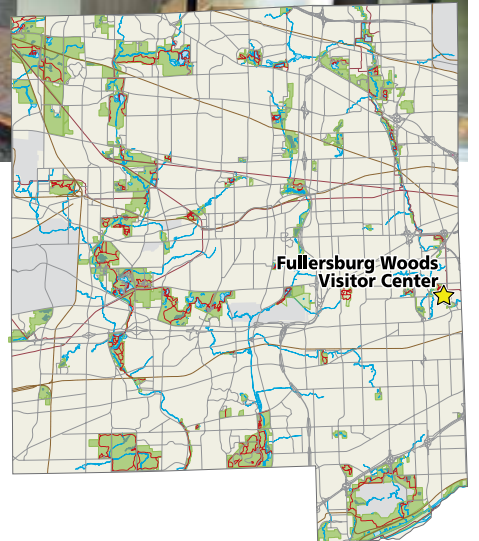
Residents of the densely populated Brighton Ridge subdivision currently cross five commercial entrances and the busy intersection of Naperville-Plainfield Road and 75th Street to reach trails within Springbrook Prairie. A municipal sidewalk on the east side of Naperville-Plainfield Road runs from the subdivision's Bailey Road south to the edge of the preserve but stops 0.25 mile short of the trailhead. The new trail segment will connect the end of the sidewalk with the trailhead, which links to the Henslow's and Sunflower trails and a trail underpass below Naperville-Plainfield Road. This will give residents safer access to Springbrook Prairie, the Southern DuPage Regional Trail and thousands of acres of open space.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas

Fullersburg Woods

Visitor Center HVAC, Exterior and Exhibit Improvements



New HVAC and mechanical systems

Replaced or repaired exterior woodwork
and tuck-pointed limestone masonry

Updated lighting

Updated educational exhibits

Estimated Cost \$\$

Description

This project will replace and relocate the HVAC and mechanical systems, replace or repair deteriorated exterior woodwork, and tuck-point the building's limestone masonry. It will redesign and replace outdated educational exhibits, provide cases for sensitive artifacts, update lighting to increase energy efficiencies and reduce ultraviolet effects on exhibits and artifacts, and address accessibility concerns.

Project Need

The visitor center at the Fullersburg Woods Nature Education Center attracts approximately 45,000 preserve users a year of which about 21,000 are children from schools within the larger 6 County Chicagoland metropolitan area.

The HVAC and mechanical systems are at the end of their useful life and need to be relocated for easier access.

During major rains the lower level continues to flood, requiring extensive clean up and creating problems with humidity. After years of such wear, the exterior woodwork needs to be replaced or repainted, and the interior and exterior limestone masonry needs tuck-pointing and minor repairs.

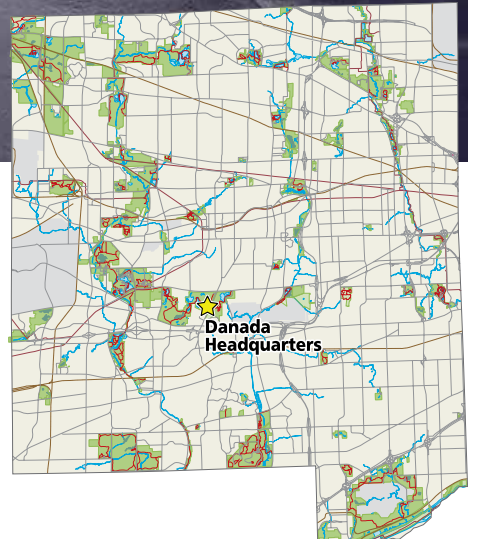
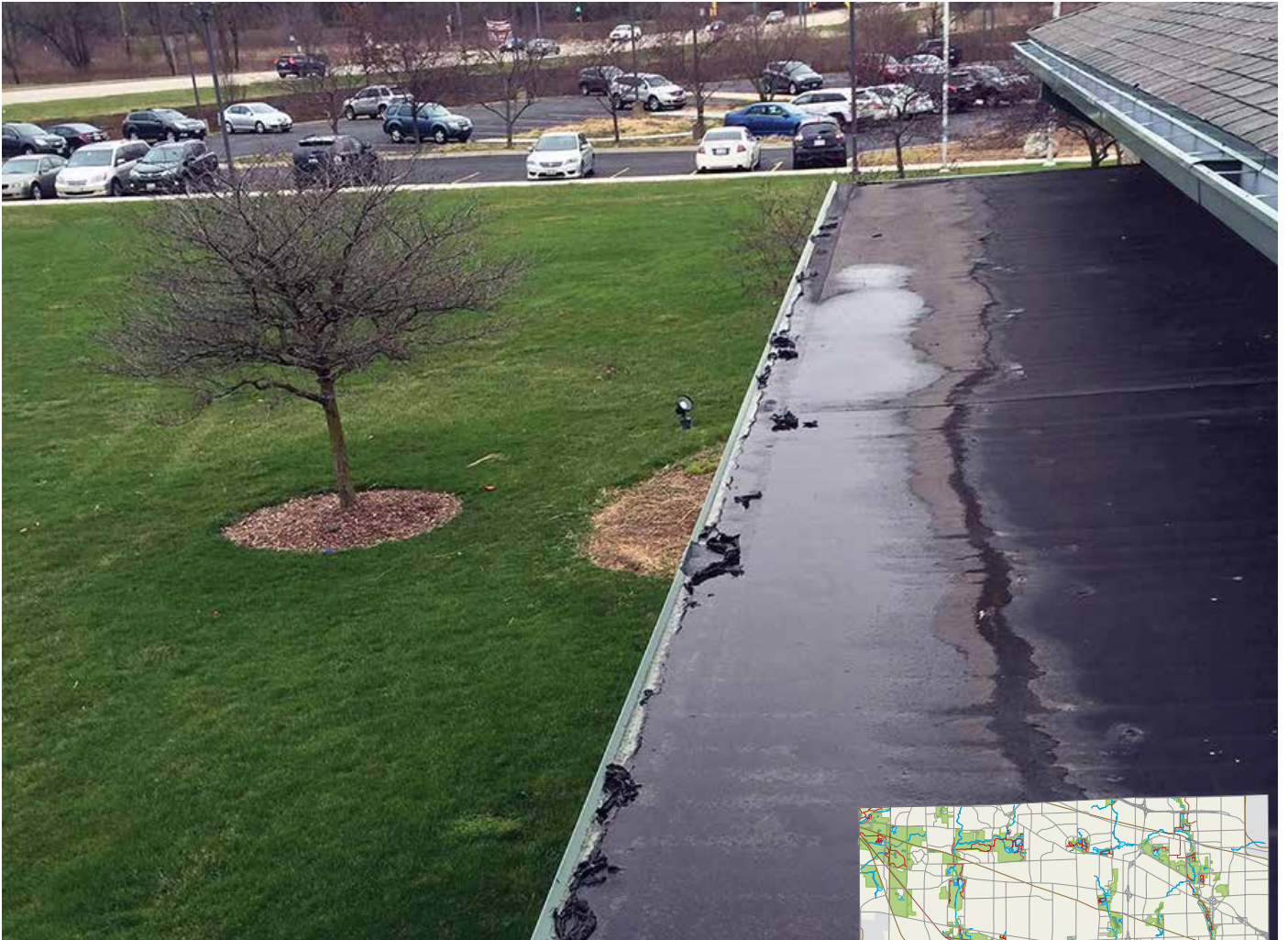
The exhibits have not been significantly changed over the past 15 years and need to be refreshed to better enhance visitors' experiences.

Master Plan Alignment

- Goal 1 Preserve, protect and restore open spaces
 - Objective 1.2 Promote the recovery of threatened and endangered species
- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
 - Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
 - Objective 2.4 Enhance and promote unstructured nature exploration
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.3 Refine programs to reflect the Forest Preserve District's mission, research in natural resources and expertise
 - Objective 4.4 Evaluate and make recommendations for historic holdings

Headquarters

Building Roof Replacement



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

Estimated Cost \$

Description

The project will replace the 49,883-square-foot roof of the headquarters building using materials similar to the existing roof, which is 68.5% asphalt shingle and 31.5% EPDM low slope. There is \$275,000 in the current capital budget for the project.

Project Need

Although not a primary destination for visitors, the headquarters building houses the Forest Preserve District's administrative offices, which serve DuPage County taxpayers. The roofing system is a primary component that protects the building's infrastructure and interior from damage.

The building was completed in 2000, and sections of the asphalt roof are at the end of their useful life and require many repairs. The low-slope roof requires annual visits by contractors to keep it water-tight.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Tactic 3.2a Make structures more energy efficient

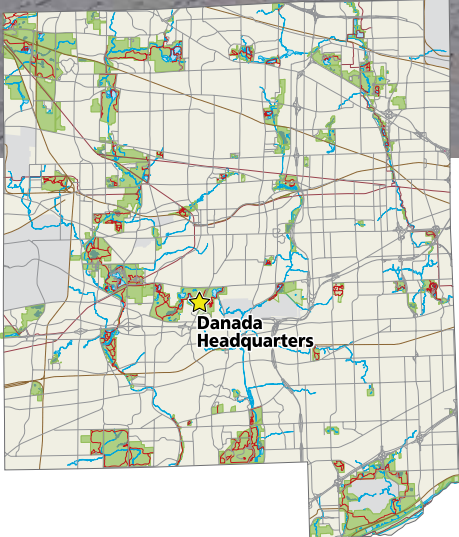
Headquarters

Building HVAC Replacement



New energy-efficient, cost-effective system to replace existing unit at the end of its useful life

Estimated Cost \$\$



Description

The project will replace the building's HVAC system. A price range has been provided because there are several replacement options.

Project Need

Although not a primary destination for visitors, the headquarters building houses the Forest Preserve District's administrative offices, which serve DuPage County taxpayers.

The building was completed in 2000, and the current HVAC and mechanical systems are at the end of their useful life. They continue to demand maintenance and repairs, and some of their components are becoming obsolete. The system has five rooftop units that provide gas heating and electric compressor cooling to 35 controlled zones. Perimeter baseboards and supplemental hydronic heaters provide additional heat through a single boiler. An automated system monitors, adjusts, manages performance, troubleshoots and issues alerts.

A Smart Energy Design Assistance Center survey of the headquarters building showed opportunities for increased energy efficiencies, comfort and control with a new system. With newer technologies and incentives for using energy-efficient systems, staff will be able to choose a replacement that will balance the highest level of efficiency with cost. A new system may also be able to address special ventilation requirements, such as the Law Enforcement evidence storage room and the IT server room.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Tactic 3.2a Make structures more energy efficient

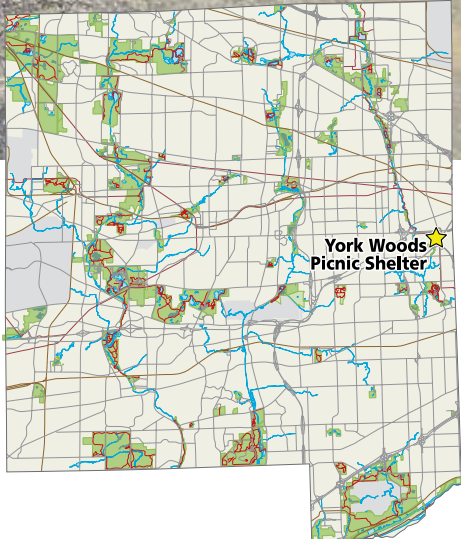
York Woods

South Shelter Reconstruction



Repairs to major structural deficiencies and new roof, respecting the cultural value of the Civilian Conservation Corps structure

Estimated Cost \$



Description

The project will correct several structural deficiencies. The log post and lateral post construction points of termination are failing, and the roof needs to be replaced. Substructure improvements also need to be addressed. Because the structure has a high cultural value, staff will develop a thorough reconstruction plan.

Project Need

The shelter was constructed in the 1930s by the Civilian Conservation Corps and was in the central part of the forest preserve until 1981. It's now on the west side of the south parking lot. It's the only high-capacity amenity at York Woods, a forest preserve that offers great experiences on the east side of DuPage.

The shelter is deteriorating rapidly and has deficiencies beyond routine maintenance. The Forest Preserve District has suspended maintenance beyond immediate repairs until it determines how to reconstruct the shelter but continues to inspect it to ensure it remains safe to use.

Master Plan Alignment

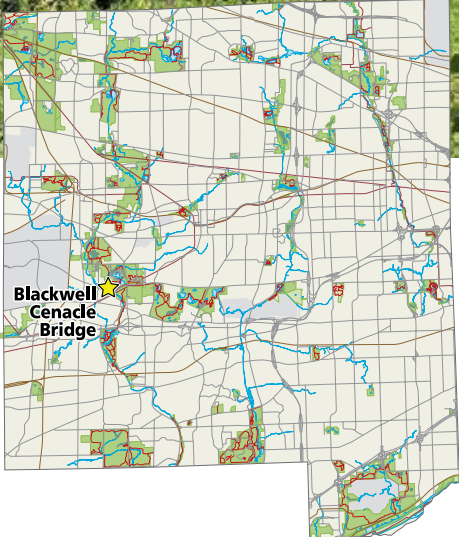
- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 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



Determine the best option to maintain preserve access levels in this area and make needed improvements

Estimated Cost \$



Description

This project will assess the needs of the current bridge and determine whether to repair, replace, relocate or eliminate the deteriorating structure. The estimated cost would return the existing bridge to the design's original capacity and condition, if that ended up as the decision.

Project Need

Former property owners built the bridge to access a retreat house on the east side of the West Branch DuPage River. After purchasing the land, the District reinforced the stringers and floor beams in 2009 to obtain a 25-ton load rating but did not make improvements to the decking, stringers, railings or abutments. The reinforcements were more cost-effective than demolition.

Today, the abutments, wing walls, wooden stringers, decking and railings are rapidly deteriorating beyond general maintenance. If the bridge remains, it will require substantial repairs.

The bridge is used by hikers and bikers, but trail users can also reach the southwest corner of the preserve via a link off Butterfield Road, access made easier after improvements to the controlled crosswalks at Batavia and Butterfield roads and the addition of a pedestrian lane on the Butterfield bridge over the West Branch DuPage River.

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

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.1 (Potential) Evaluate and eliminate infrastructure and buildings that do not actively support significant operations
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission
 - Objective 4.4 Evaluate and make recommendations for historic holdings

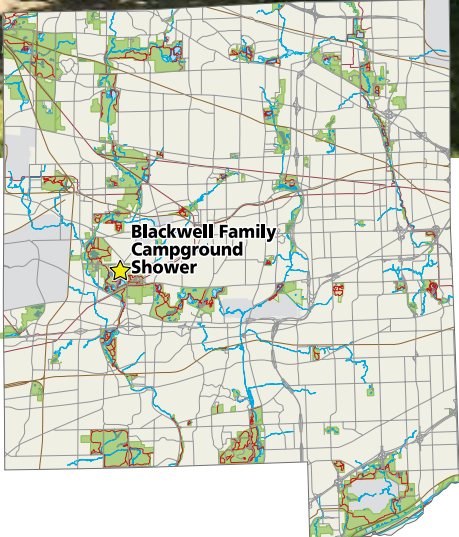
Blackwell Family Campground

Shower Building Improvements



Interior remodel and HVAC improvements

Estimated Cost \$



Description

The project will renew the interior of the shower building using sustainable materials and fixtures that will make it easier to maintain, reduce future repairs, and improve aesthetics and the overall experience for users. HVAC improvements will reduce the rate of deterioration of finishes and improve the climate and air quality, especially in high-use conditions.

Project Need

Opened in 1999, the building has been a major enhancement and convenience, attracting and retaining local campers. Rangers often receive positive comments from visitors.

The building is not climate-controlled, though, and ventilation is limited to minimal exhaust systems and passive air movement. High humidity and the adverse nature of the building's overall function have made maintenance a challenge. Many of the finishes used in its initial construction were likely not designed to handle current conditions and as a result are deteriorating.

Master Plan Alignment

- 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

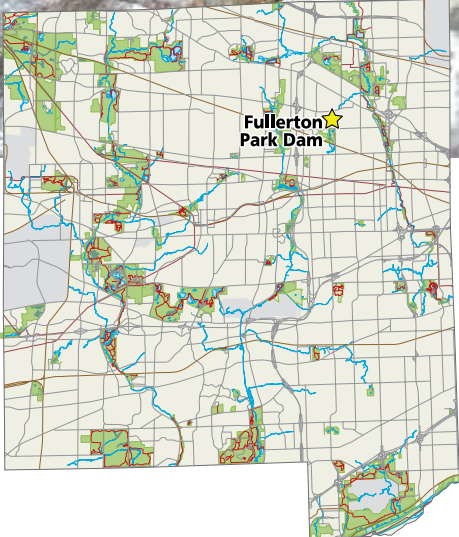
Fullerton Park

Industrial Dam Replacement



Replacement of the state-regulated dam's failing outlet structure

Estimated Cost \$



Description

The project will replace the dam's failing outlet control structure. The dam is one of six that the Forest Preserve District owns and the state regulates.

Project Need

Recent inspections noted a significant section loss in the flowline of the pipe, causing a potential loss of structural integrity. The outlet, a 36-by-58-inch corrugated metal pipe, appears to be original, and staff is evaluating options such as lining the pipe in place or fully replacing it.

The dam provides flood-control benefits for homes immediately downstream in the Westwood Creek floodplain. It can hold over 135 million gallons of stormwater from the 2.6-square-mile watershed.

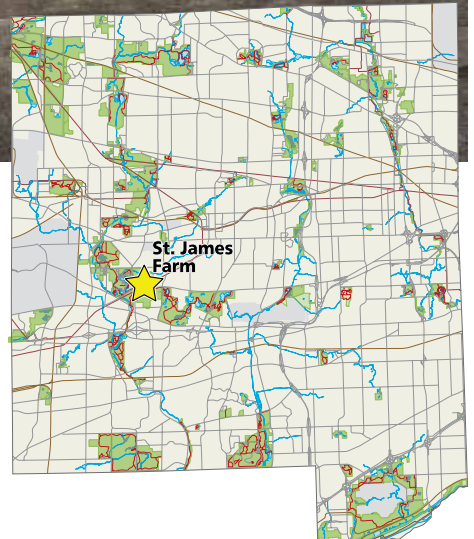
It was built in 1968 before the District acquired the preserve and had improvements made to the outlet structure in the late 1980s.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission

St. James Farm

Exterior Building Improvements



Replacement or upgrades for windows, ventilation, roofing, siding, trim, gutters, stormwater drainage, tuck-pointing and painting as needed at the east barn, show stables, yellow block stables, dairy barn, red brick stables, coach house, dairy barn, breeding barns and guard residences

Estimated Cost \$\$

Description

The project will make one or more improvements to several buildings at the preserve. Many require new windows, ventilation, roofing, siding, trim, gutters, stormwater drainage, tuck-pointing or painting. Those in most need are the east barn, show stables, yellow block stables, dairy barn, red brick stables, coach house, dairy House, breeding barns and guard residences.

Project Need

As St. James Farm continues to develop programming and increase public use of its facilities, improvements to the buildings' exteriors are critical. Properly maintained exteriors ensure building materials do not deteriorate and keep the interiors sound. Since taking possession of the property, the Forest Preserve District has replaced the roofs on all but three structures and has painted each at least once, but many deficiencies present at the time of possession remain.

Master Plan Alignment

- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
 - Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
- Goal 4 Refocus resources by reducing infrastructures and tasks not related to the mission
 - Objective 4.1 Evaluate and eliminate infrastructures and buildings that do not actively support significant operations
 - Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission
 - Objective 4.4 Evaluate and make recommendations for historic holdings

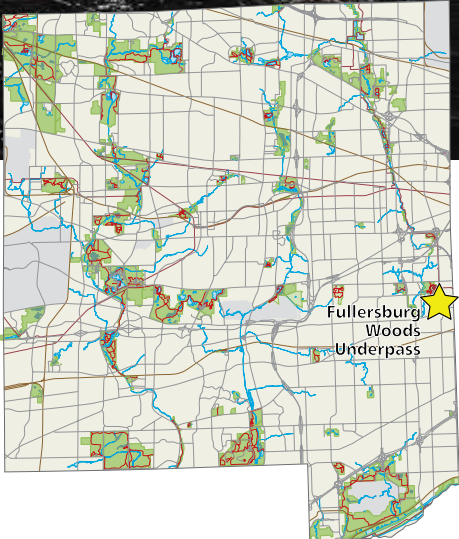
Fullersburg Woods

York Road Pedestrian Bridge



Repair or replace wooden walkway under York Road connecting the parking lot to Graue Mill and the Fullersburg Woods trail system

Estimated Cost \$



Description

The wooden pedestrian bridge below York Road has several deficiencies that require extensive reconstruction.

Project Need

For visitors who park on York Road, the pedestrian bridge that runs under the road along Salt Creek is the primary way to reach Graue Mill, Graue House and the forest preserve trail system. However, the high-maintenance structure is frequently filled with fast-moving flood waters and littered with trees, limbs and other debris, including debris that constricts the flow of Salt Creek. The bridge is closed several times a year because of flooding, requiring visitors to cross at the traffic light until the water subsides and repairs are completed.

Because of insufficient sunlight and poor air circulation, the high-moisture environment cannot dry sufficiently between floods, and its fasteners, joist hangers, lumber and finishes are not designed for this level of saturation. Several of the concrete pilings that secure the support posts in Salt Creek are spalling and deteriorating and require repair.

The project will first need to explore different solutions, such as removing the wooden bridge and improving the pedestrian traffic signal at York and Spring roads, repairing the bridge using higher-quality materials, or constructing a new bridge that would require less maintenance. Costs would vary based on the chosen option.

Master Plan Alignment

- 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
- 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

Districtwide Tree Trimming



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

Estimated Cost \$

Description

The project will provide for a one-year professional services contract for tree maintenance.

Project Need

As forest preserve infrastructure continues to develop (new picnic and off-leash dog areas, 70 new miles of trails over the past 18 years, etc.) more trees require scheduled maintenance to meet Forest Preserve District standards. This coupled with a spike in tree mortality from emerald ash borers, severe storms, oak wilt and other causes has shifted crew responsibilities from planned maintenance schedules to day-to-day scheduling to address hazardous trees and other urgent issues as they arise.

The project will allow the Forest Preserve District to ensure pending tree maintenance is completed so its high standards can continue to be met.

Master Plan Alignment

- Goal 2 Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences
 - Objective 2.1 Improve the preserve experience by modernizing amenities
 - Objective 2.4 Enhance and promote unstructured nature exploration
- Goal 3 Improve preserves to increase access, use, efficiency and productivity
 - Objective 3.1 Improve education centers and recreational sites
- 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 \$

Description

The project will provide for a one-year professional services contract for asphalt maintenance.

Project Need

As forest preserve infrastructure continues to develop (a 21% increase in hardscaped surface maintenance and 1 square mile of new asphalt surface since 2000, for example) more areas require scheduled maintenance to meet Forest Preserve District standards. This increase, however, has shifted crew responsibilities from planned maintenance schedules to day-to-day scheduling to address urgent issues in these areas as they arise. Already, the established four-year cycle of patching, seal coating, filling and striping has been extended to a five-year cycle.

The project will allow the Forest Preserve District to ensure pending asphalt maintenance is completed so its high standards can continue to be met.

Master Plan Alignment

- 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 \$\$

Description

The project will allow the Forest Preserve District to identify and demolish underused structures, allowing crews to focus on maintaining high-priority assets.

Project Need

As part of its core infrastructure, the Forest Preserve District maintains 60 shelters, 87 bridges, 394 gates, 229 buildings, 230 benches, 60 latrines and 80 well systems. It adds to or improves this list annually.

Because infrastructure requires continuous inspection, maintenance and repair (and eventually renewal), the Forest Preserve District works to identify assets for decommissioning, those with low use or little effect on visitors, operations or the District's mission. With headcount at a 25-year low, reducing unneeded assets is one way the District can operate without significantly increasing cost or decreasing standards and structural conditions of its remaining assets. In some cases, it can even create new open spaces.

Master Plan Alignment

- | | |
|---------------|--|
| Goal 1 | Preserve, protect and restore open spaces |
| Objective 1.1 | Allocate additional resources to maintain existing high-quality natural areas and create new ones |
| Goal 4 | Refocus resources by reducing infrastructures and tasks not related to the mission |
| Objective 4.1 | Evaluate and eliminate infrastructures and buildings that do not actively support significant operations |
| Objective 4.2 | Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission |
| Objective 4.4 | Evaluate and make recommendations for historic holdings |



Initiatives and Other Considerations

Throughout the master planning process, the Forest Preserve District heard of issues in need of development but not addressed in the certified projects. In most cases, these issues warrant further study before recommendations can be made on how to address them.

Land Acquisition Plan

With few large undeveloped tracts of land remaining in DuPage County, the Forest Preserve District should reassess its land acquisition strategy and create a new plan for the future. The plan should address the Forest Preserve District’s strategic plan, which states that acquisitions should align with the agency’s mission, vision and purpose. The Forest Preserve District should also explore beneficial land swaps and streamline utility easements.

ADA Transition Plan

The Americans with Disabilities Act was enacted in 1992. That same year the Forest Preserve District created its ADA transition plan. Since then, the agency’s made many improvements as regulated under the act, but it should now reevaluate sites and buildings to confirm compliance with the act and identify areas for improvement.

Landfill End-Use Plans: Environmental Controls and Monitoring, Habitat Development, and Cultural and Recreational Uses

The Forest Preserve District owns and stewards a number of closed landfills and other sites affected by the nondiscriminatory disposal or release of waste and potentially harmful materials by former landowners. A principal responsibility of the Forest Preserve District is to maintain these lands to protect and conserve human health and the natural environment.

Although these lands pose risks, when carefully planned they also offer opportunities for valuable natural habitat as well as recreational and cultural uses. However, the most recent end-use plans are over 20 years old and include features incompatible with modern systems required for the sites’ long-term care.

It’s imperative that the Forest Preserve District update its end-use plans to cement its commitment to the enduring operation, maintenance and monitoring of these sites and to identify the most appropriate secondary uses, such as natural habitat or compatible recreational space. Plans should also identify long-term costs and funding.

Education Center Master Plans

Many quality nature and learning experiences start at the Forest Preserve District's six education centers: Danada Equestrian Center, Fullersburg Woods Nature Education Center, Kline Creek Farm, Mayslake Peabody Estate, St. James Farm and Willowbrook Wildlife Center. Most master plans for these sites are over 10 years old; some are much older. All six should be refreshed to evaluate changes and address new issues and challenges.

Individual Forest Preserve Master Plans

With the exception of a few forest preserves, the last site-specific master plan for each was completed in 1992. Since then the Forest Preserve District acquired several new preserves and added to others.

All of the forest preserves would benefit from refreshed individual plans to address existing conditions, changes in visitors' needs and preferences, and features that could advance the Forest Preserve District's mission. Forest preserves with the highest visitation such as Blackwell, Herrick Lake and Greene Valley should take priority.

East Branch DuPage River Trail

The Forest Preserve District is partnering with DuPage County and Glen Ellyn to evaluate the feasibility of adding a segment of the East Branch DuPage River Trail from Churchill Woods to Hidden Lake. Pending the completion of a feasibility study, these partnering agencies will need to arrange for engineering and agreements so they can move forward with funding, construction and plans for long-term maintenance.

Green Energy Study

To further strategic plan priorities to increase energy efficiencies and reduce the agency's carbon footprint, the Forest Preserve District should study ways to use solar and other renewable or sustainable energy sources. The study should consider restraints while formulating a plan and schedule and identifying funding sources.

Natural Resources and Grounds Maintenance Operations Assessment and Facility Provisions

Throughout the year 60 to 75 natural resources and grounds employees maintain and restore natural areas and infrastructure across 26,000 acres, 166 miles of trails, 31 lakes, and 47 miles of waterways within 60 preserves.

In 2007 an outside consultant assessed the operational and infrastructure needs of these crews. It found the Forest Preserve District's facilities undersized, aged, in marginal states of repair and usefulness, and substandard as compared to similar facilities used by peer agencies. A 2019 reexamination by outside consultants again found facilities inadequate, obsolete and in poor condition.

For crews to continue to achieve the high level of service the public has come to expect, the Forest Preserve District needs to evaluate its land maintenance and restoration needs and practices, identify target levels of service, and then determine the optimal means for reaching and maintaining those levels.



Sign Plan

The Forest Preserve District has thousands of posted signs in various conditions. To ensure consistent branding and the communication of accurate, legible, aesthetically pleasing information, the Forest Preserve District needs to develop a plan that outlines standards and schedules for replacement. It also should consider the development of a comprehensive regional trail sign system in coordination with the county, municipalities and other agencies.

Trail Plan

The Forest Preserve District has added hundreds of miles of trails over the past few decades. As such, it needs to summarize existing conditions and outline opportunities for improvements and enhancements to guide future development decisions.

Cultural Resource Management Plan

The Forest Preserve District has numerous structures with potentially significant cultural value. To guide any future protections, the Forest Preserve District needs to develop a plan to identify these structures; the goals for their operation and preservation; potential partnerships; and funding sources. It should take into consideration current or potential partnerships for sites such as the Danada House, Danada Model Farm, Graue Mill, Frederick Graue House and Greene Farm Barn. Additionally, it should update its policy for the management of historic and cultural resources.

Site Operations Work Site Consolidation Plan

With the ongoing consolidation and reorganization of site operations staff, the Forest Preserve District should develop a plan to identify surpluses or deficiencies in office, work and equipment-storage spaces and make appropriate adjustments to meet future operational needs.

Headquarters Workspace Efficiency Improvement Plan

Recent reorganization efforts have changed the way space is used within the Forest Preserve District's headquarters building. The Forest Preserve District should reevaluate its needs to optimize use of the facility.

Infrastructure Management Plan

The Forest Preserve District contains hundreds of buildings and other structures. It needs to develop a comprehensive plan to identify conditions, the status of regular or deferred maintenance, and plans for the continued routine maintenance or revitalization of principal structures. This will ensure continued efficient operations and delivery of services. Establishing an infrastructure management funding mechanism based on the Sherman-Dergis formula should be explored.

Special Needs Recreation Plan

The Forest Preserve District needs to develop a plan for special-needs audiences that includes camps, adventure days, and other opportunities and programs.



The Forest Preserve District Today

Demographics

At 336 square miles, DuPage County is the smallest in the seven-county Chicago metropolitan area, but as of 2019 it has the second-largest county population in the state at 929,980. Between 2010 and 2019 its population increased 1.42% as the state's overall population decreased by 0.46%.

The median age in DuPage County is 39.8, slightly older than the state median of 38.5.

Compared to Chicago metropolitan area averages, DuPage County has a larger white and Asian population but a smaller black population. Of its 25.73% minority population, 14.77% are Hispanic or Latino; the area average is 21.9%.

The average household size in DuPage is 2.66. That number is slightly larger than the state average of 2.56 but is the second lowest in the metropolitan area next to Cook County. In DuPage 35.42% of households have children; 33.45% do statewide.

In the Chicagoland area DuPage residents have the highest levels of education, rates of employment and percentages of owner-occupied housing units. Compared to the state median of \$66,487, the median household income in DuPage is \$91,357.

Over 40 local government park districts provide DuPage residents with open-space and recreational opportunities, but the single largest agency to do so is the Forest Preserve District.

Land Use

According to the U.S. Environmental Protection Agency, DuPage County is in the Valparaiso-Wheaton Morainial Complex of the Central Corn Belt Plains within the Eastern Temperate Forest Ecoregion. This hilly, hummocky, rolling complex contains moraines, kames, eskers, rolling till plains, outwash plains, kettle holes and ravines. Its soil is largely derived from thick late-Wisconsinian glacial drift. Bedrock is generally deep below this glacial drift, but some outcroppings occur near streams.

In the 19th century, prairies and forests dominated the moraines; poorly drained areas contained swamp white oak forests and marshes. Prairie covered more than half the region. As European settlers suppressed natural fires and installed drainage tiles for crops, open prairies and wetlands dwindled. Today, the urban landscape contains only scatterings of pasturelands, wooded areas, lakes and wetlands.

Currently 19.4% of the county is open space. The largest land uses are single-family residences (34.5%) and transportation or other (20.0%).

Forest Preserve Land

In 1915 Illinois passed the Downstate Forest Preserve Act, which authorized the establishment of forest preserve districts “to acquire and hold lands containing forests, prairies, wetlands and associated plant communities or lands capable of being restored to such natural conditions for the purpose of protecting and preserving the flora, fauna and scenic beauty for the education, pleasure and recreation of its citizens.”

That same year DuPage voters approved the organization of the Forest Preserve District of DuPage County. The agency acquired its first preserve – York Woods in Oak Brook – in 1917.

Over the next few decades growth was slow, but as the county’s population skyrocketed between 1950 and 1970, the Forest Preserve District began to aggressively acquire land. Between 1963 and 1969 it acquired three times as many acres as it had during its first 50 years.

Land acquisition slowed in the 1980s and 90s, but bond-issue referendums in 1987, 1991, 1992, 1997 and 2006 allowed the Forest Preserve District to increase its holdings. Today it covers 26,000 acres and 60 forest preserves.

Habitat Restoration and Wildlife Conservation

In 1988 the Forest Preserve District revised its land management policy and established a goal of preserving 90% of its holdings in a natural state without active development. That number is currently at 89%. Of that 89%, 22% is Class IV habitat, the highest of ecological value. Over 2,600 acres receive additional protection as state-designated nature preserves or land and water reserves.

To reduce and control the spread of invasive terrestrial plants in these natural areas, crews use prescription burns, selective clearing, and mowing. To control invasive aquatic plants they use physical, mechanical, and chemical means.

The Forest Preserve District’s native plant nursery grows 90 different kinds of flowers and grasses using seed harvested from remnant areas throughout the county. It also grows 50

to 60 different types of native trees. Each year crews plant 700 to 1,200 trees from this stock in natural areas or around educational and recreational sites.

At its Urban Stream Research Center – the only facility of its kind in the state – the Forest Preserve District augments populations of common native freshwater mussels by propagating and rearing juveniles before releasing them into historical watersheds. In addition, the center supports the incubation of state-endangered Blanding’s turtle eggs and the rearing of federally endangered Hine’s emerald dragonfly larvae. It is also the hub of the Forest Preserve District’s aquatic invasive species program, which monitors lakes and streams for nonnative zebra mussels.

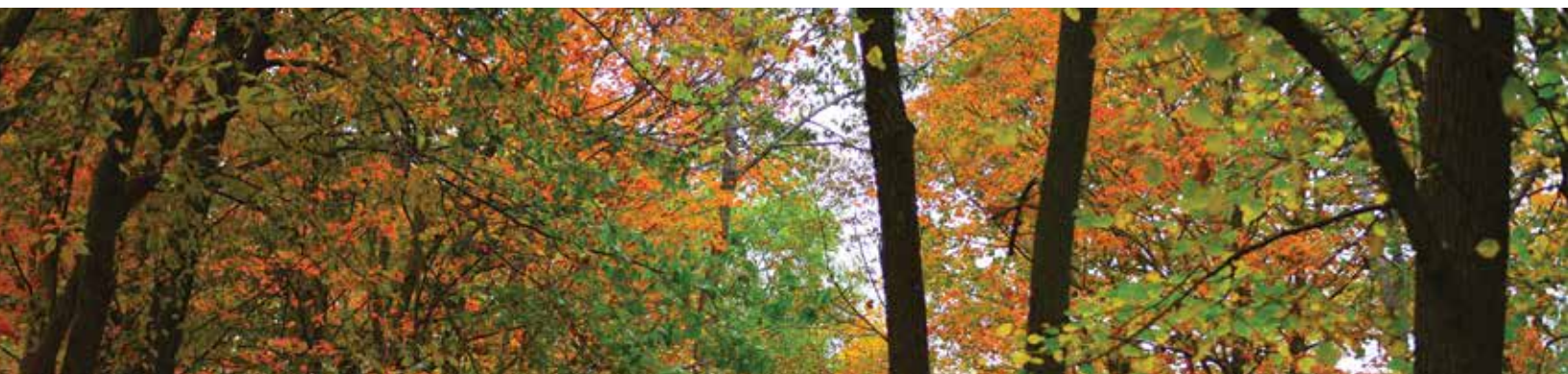
The Forest Preserve District also owns and operates Willowbrook Wildlife Center, a popular nature center and rehabilitation facility, which provides care and medical treatment to injured and orphaned native wild animals.

Visitor Resources

Each year the Forest Preserve District welcomes more than 4 million visitors. It is the county leader in outdoor recreation but is fundamentally different from a park district. It does not provide playgrounds, athletic fields or aquatic centers but focuses instead on nature-based outdoor recreational facilities such as trails, fishing piers, off-leash dog areas, campgrounds and picnic areas.

The Forest Preserve District has 166 miles of trails; most allow hiking, biking, cross-country skiing and horseback riding. Leashed dogs are welcome in most preserves, and Blackwell, East Branch, Greene Valley, Hawk Hollow, Mayslake, Oldfield Oaks and Springbrook Prairie have off-leash areas.

There are 25 reservable picnic shelters, over 100 parking lots, one family and seven youth-group camping areas, five canoe launches, six model craft areas, an archery range and a snow-tubing hill. Visitors can rent rowboats, kayaks and canoes at Blackwell and Herrick Lake or use their own on select lakes at Blackwell, Hidden Lake, Mallard Lake and West Branch. The Forest Preserve District also operates three golf courses: 9 holes at Green Meadows, 18 at Maple Meadows and 18 at The Preserve at Oak Meadows.



The Forest Preserve District's 30 lakes and 47 miles of rivers and tributaries are open for fishing (unless posted), and it stocks select lakes with bluegill, channel catfish, crappie, large- and smallmouth bass, muskie, northern pike, perch, walleye, or rainbow trout.

Each year more than 100,000 people join guided and self-guided programs at six education centers: Danada Equestrian Center, St. James Farm, Mayslake Peabody Estate, Kline Creek Farm, Willowbrook Wildlife Center and Fullersburg Woods Nature Education Center. The programs translate key agency expertise in habitat restoration, land preservation and wildlife conservation. Experiences range from passive recreation to special events, family-friendly activities, summer camps, and in-depth special-interest programs on natural and cultural history. Students and Scouts join tailored field trips and in-class presentations, and teachers benefit from professional-development and extension programs.

There are also locations for business meetings, conferences, seminars, weddings, receptions, and casual lunches, such as the Danada House, Frederick Graue House, Maple Meadows Grill and Pub, Mayslake Peabody Estate and St. James Farm's indoor arena.

Infrastructure and Maintenance Obligations

General Use Areas

The Forest Preserve District maintains 9 million square feet of paved parking lots and access roads and 166 miles of trails, which take visitors through natural areas and around recreational sites and education centers. It mows 300 acres of turf and maintains 15,000 trees and 13 acres of landscape bedding in developed areas. It also actively manages the 47 miles of rivers and creeks within its boundaries, mostly by removing debris that blocks their flow.

Structures

The Forest Preserve District actively maintains 230 buildings, 60 shelters, 87 bridges, 450 gates, 60 latrines, 80 wells and 230 benches in various states of repair with fewer employees than in 1992. Each year it adds new infrastructure through its capital improvement program, the acquisition of new property, or intergovernmental agreements.

Numerous structures have historical significance, the most notable being Mayslake Peabody Estate, Graue Mill and the Frederick Graue House, the Danada House and Danada Farm, and buildings at St. James Farm. It has active agreements with the nonprofit Graue Mill Corporation and Friends of Danada and agreements in place for other historic structures. However, many are unused due to a lack of resources to restore or operate them, such as the Greene Farm Barn, McKee House and Mains House.



Stormwater Facilities

The Forest Preserve District owns hundreds of wetlands, ponds and lakes as well as 14% of the county’s regulatory floodplain, maintaining all as open space. These areas serve a valuable stormwater management function by holding and retaining runoff, thereby reducing urban flooding. While the majority are natural features, some were built cooperatively with municipalities, the county, and state and federal agencies specifically to mitigate flooding. Additionally, the Forest Preserve District owns or manages six state-regulated dams that hold stormwater to lessen downstream flooding.

Landfills

When the county and Forest Preserve District were governed by the same board, several forest preserve sites contained landfills, which accepted residential and commercial refuse and served the county’s solid-waste disposal needs. One operated at Blackwell from 1965 to 1973, one at Greene Valley from 1974 to 1996 and one at Mallard Lake from 1975 to 1999. Over the years the Forest Preserve District acquired additional smaller dumpsites.

Today, none of the landfills on Forest Preserve District property are operational, but the Forest Preserve District still oversees their management as well as the cleanup of contaminated parcels it has acquired over time.

Human Resources

Board of Commissioners

For 87 years the Forest Preserve District was managed by the same board as the county, but in 1996 the state amended the Downstate Forest Preserve Act to allow counties like DuPage to create separate governing bodies. The intent was to mitigate conflicts of interest between development and land preservation.

In 2002 DuPage voters elected their first independent Forest Preserve District board, seven members with one commissioner elected from each of the county’s six districts and one president elected by the county at large. That same system of government oversees operations today.

Employees

Ten departments manage the Forest Preserve District’s natural areas, facilities, centers, daily operations and administrative responsibilities: Natural Resources, Resource Management & Development, Community Services & Education, Golf Operations, Law Enforcement, Executive, Community Relations, Finance & Administration, Human Resources and Information Technology.

On average the Forest Preserve District employs 312 people; about 40 are part-time. Approximately 150 seasonal or intermittent employees supplement this headcount. Over 900 volunteers assist staff in various departments.

Financial Resources

Funding for Forest Preserve District operations comes primarily from real estate taxes, but there are multiple long-term funding sources, such as endowments, nonendowment earmarked funds, proceeds from bonds, and landfill and environmental funds. About 6% of revenues are from visitor permits and fees.

Revenues for fiscal year 2019 include \$50.8 million in property tax revenues; \$8.8 million in grants, intergovernmental reimbursements, and other sources; \$5.3 million from permits and fees; and \$6 million in interest earnings on investments. The operating budget for calendar year 2019 is \$40,222,225.

Standard & Poor’s gave the Forest Preserve District a AAA-bond rating on new debt issuance and reaffirmed the agency’s AAA rating on existing bonded debt. Under this assessment, the Forest Preserve District has maintained a “strong” rating – the highest possible – defined by Standard & Poor’s as indicative of “practices that are strong, well embedded and likely sustainable.”

In the past, the Forest Preserve District issued bonds to acquire land, restore native habitats, and maintain and develop trails and other recreational facilities. The most recent voter-approved referendum in 2006 authorized the sale of \$68 million in bonds, which contributed to the purchase of 360 acres at 14 locations.





Need for a 2019 Master Plan

Overview

The last time the Forest Preserve District completed a master plan was 27 years ago in 1992. Before then the agency was guided by its 1966 Land Acquisition Master Plan, which it amended in 1976.

The 1992 plan recognized that continued county development meant the era of major land acquisitions was drawing to a close. It instead focused on developing recreational facilities; rehabilitating existing facilities; and restoring, operating, and maintaining natural areas.

Improvements, changes and investments over the past 27 years have created an early 21st century Forest Preserve District now in need of a master plan of its own.

Land Acquisitions

Since 1992 the Forest Preserve District has grown by 3,300 acres, increasing almost every preserve and introducing the 103-acre Oldfield Oaks, 135-acre Night Heron Marsh, 595-acre St. James Farm, 120-acre Des Plaines Riverway, 50-acre Brush Hill, 57-acre Medinah Wetlands and 375-acre Dunham forest preserves. In 2016 Goodrich Woods, Pioneer Park, Burlington Park, and West Branch Riverway, all owned by the Forest Preserve District but operated by Naperville Park District, returned to Forest Preserve District control.

Natural Resource Restoration

In addition to routine natural resource management efforts, there have been multiple major endeavors.

The Forest Preserve District removed or modified dams at Churchill Woods, Warrenville Grove, McDowell Grove, and The Preserve at Oak Meadows, which not only improved water quality but also created wetlands and restored surrounding floodplains, providing better habitat for wildlife and stormwater management features for county residents. The dam removal at McDowell Grove in particular was the result of the larger multiyear Kerr-McGee Kress Creek/West Branch DuPage River Region 5 Superfund Site cleanup.

To return natural twists and turns to waterways deepened and straightened by farmers decades ago, the Forest Preserve District remeandered 2 miles of Spring Brook at Springbrook Prairie and 2.3 miles of Spring Brook at St. James Farm and Blackwell. It restored valuable wetlands along Brewster Creek at Pratt's Wayne Woods and at the West Branch DuPage River and Klein Road fen at West Branch.

At Waterfall Glen, the Forest Preserve District created critical rivulet habitat for the federally endangered Hine's emerald dragonfly and returned kettles – rare seasonally wet breeding habitats for salamanders and other amphibians – at Kettle Woods.

As a result of its natural resource efforts, the Forest Preserve District received state nature preserve designation at Pratt's Wayne Woods, Des Plaines Riverway, Meacham Grove, Swift Prairie, and Springbrook Prairie and state land and water reserve designation at Springbrook Prairie and Belleau Woods.

To support some of the rare wildlife that relies on the high-quality natural areas it maintains, the Forest Preserve District has hatched over 3,000 state-endangered Blanding's turtles for release into the wild and raised 4,000 freshwater mussels for release into the West Branch DuPage River and its tributaries.

Access

Since 1992 the Forest Preserve District increased access to several preserves by constructing or expanding trails and parking lots.

A boon to trail fans, the Forest Preserve District added over 100 miles of trails for hikers, bikers, horseback riders and cross-country skiers at Blackwell, Churchill Woods, Cricket Creek, Danada, East Branch, Fullersburg Woods, Greene Valley, Hawk Hollow, Herrick Lake, Hidden Lake, McDowell Grove, Mallard Lake, Mayslake, Medinah Wetlands, Meacham Grove, Oak Meadows, Oldfield Oaks, Pratt's Wayne Woods, St. James Farm, Salt Creek Park, Salt Creek Marsh, Songbird Slough, Spring Creek Reservoir, Springbrook Prairie, Timber Ridge, Warrenville Grove, Waterfall Glen, West Branch, West Branch Riverway, West DuPage Woods, Willowbrook, Winfield Mounds, Wood Dale Grove and York Woods.

Much of its work focused on completing regional trails, such as the Danada-Herrick Lake Regional Trail, Salt Creek Greenway Trail, Southern DuPage Regional Trail, Centennial Trail and Veteran's Memorial Trail. It also built segments of the East Branch DuPage River Trail, North Central DuPage Regional Trail and West Branch DuPage River Trail.

To accommodate an increase in trail users and visitors in general, the Forest Preserve District built parking lots at Cricket Creek, Danada, Greene Valley, Mallard Lake, Mayslake, Meacham Grove, Oldfield Oaks, Pratt's Wayne Woods, St. James Farm, Spring Creek Reservoir, Springbrook Prairie, Timber Ridge, Waterfall Glen and West Branch and expanded existing lots at Blackwell, East Branch, Fullersburg Woods, Green Meadows, Herrick Lake, Hidden Lake and Willowbrook.

Recreational Amenities

Blackwell, Hidden Lake, Herrick Lake, Mallard Lake, Spring Creek Reservoir and Springbrook Prairie all received new picnic shelters. Blackwell became the site of the Forest Preserve District's first permanent archery range and received a new youth-group campground and major improvements to its family campground.

The Forest Preserve District built a model airfield at Springbrook Prairie and relocated the Pratt's Wayne Woods field to Stearns Road. After closing the landfill at Greene Valley, improvements at the hill gave visitors a scenic overlook and a airfield for model gliders and sailplanes. Cricket Creek gained a model-boating area.

Developments for water-based activities included new canoe launches at Churchill Woods, Cricket Creek, Fullersburg Woods, Salt Creek Greenway, Salt Creek Park, McDowell Grove and Warrenville Grove. A boat launch was built at Blackwell, and boat-rental buildings were constructed at both Blackwell and Herrick Lake.

The Forest Preserve District once operated several dog "training" areas, but as the interest in dog parks grew it converted the sites to general "off-leash" areas. Today it operates seven. It completed improvements at Blackwell and East Branch and built new areas at Mayslake and Oldfield Oaks. It relocated the off-leash areas at Springbrook Prairie and Greene Valley to other locations within those preserves, and moved the Pratt's Wayne Woods area to Hawk Hollow.

Education Centers

Shortly after acquiring Mayslake Forest Preserve in 1992, the Forest Preserve District installed life-safety improvements and expanded parking. It later converted part of the third floor of the retreat wing into a storage area for its artifacts collection. After numerous attempts to repurpose the vacant friary, the Forest Preserve District demolished the structure. At Mayslake Hall itself, it completed restorations of the library, solarium, spiral staircase, dining room, breakfast porch and courtyard facade.

At Kline Creek Farm the Forest Preserve District constructed an award-winning visitor center and later a honey processing building and several sheds. At Fullersburg Woods it remodeled the teacher resource center and installed new exhibits in the visitor center. Downstream along Salt Creek, it restored the Graue House and completed major structural improvements at Graue Mill.

The Forest Preserve District renovated several animal habitats and rehabilitation spaces at Willowbrook Wildlife Center and built an enclosure specifically for sandhill cranes. As part of the first phase of the center's 2011 master plan, it constructed a new support building and expanded the parking lot. It also added a flight cage for rehabilitating birds.

At the Danada House, the Forest Preserve District renovated the interior, constructed an atrium and installed ornamental gardens. It built a modular office at the Danada Equestrian Center as well.

After taking possession of St. James Farm in 2007, the Forest Preserve District added an entrance drive, parking lot, and municipal water and sewer connections for improved public access. The completion of renovations at the indoor riding arena in 2018 allowed for additional programming at the site.

Golf

The Forest Preserve District expanded the parking lot at Green Meadows in 2004 but left the remainder of the site relatively unchanged. At Maple Meadows, it completely reconfigured the course and built a new clubhouse.

Oak Meadows received a new cart storage building in 2002 but lost its clubhouse to a lightning-ignited fire in 2009. In 2016 the Forest Preserve District began a major two-year renovation of the course, taking land from Maple Meadows' adjacent "East 9" to create a reconfigured award-winning 18-hole layout renamed "The Preserve at Oak Meadows." It built a new halfway house in 2018 and began work on a new clubhouse in 2019, which it expects to open in 2020.

Support Buildings

In 2000, the Forest Preserve District moved its administrative headquarters from Glen Oak to a new building at Danada.

At Blackwell, it added a sign shop to its facilities management operations in 2003 and opened a new fleet services building in 2017 to replace the one at Churchill Woods. In 2011 it built the one-of-a-kind Urban Stream Research Center near the West Branch DuPage River.

Guard residences were common at several preserves, but since 1992 the number has dropped from 17 to eight to increase operational efficiencies.

Landfills

As a legacy from the days when the Forest Preserve District and county boards were combined, the Forest Preserve District oversees the management of several closed landfills, two that were still in operation in 1992.

It recently undertook several major environmental projects to remove landfill gases and leachate more effectively, stabilize streambanks, and improve cover systems to better protect human health and the environment.





The Master Planning Process

In 2017, after the Forest Preserve District experienced 25 years of dramatic changes, the Board of Commissioners approved the development of a new master plan.

A workgroup of 12 employees with a combined 196 years of experience with the Forest Preserve District helped guide the process. Its members were from Resource Management & Development, Community Services & Education, Natural Resources, and Community Relations. The group met regularly and was integral in designing the planning process; coordinating meetings; developing surveys; analyzing results; and eventually formulating the plan's final goals, objectives, tactics, projects, initiatives, and other considerations for board approval.

In the end, the workgroup received comments and opinions from more than 6,500 people.

Meetings

Between August and November 2017 with assistance from a consultant, the workgroup held meetings and workshops for the public, volunteers, employees, commissioners and special-interest groups.

Public Opinion Meetings

Public meetings brought residents into the planning process, promoted surveys and additional components, and provided a quick overview of community concerns.

Dates and Locations

After developing a format and hosting two test meetings, the Forest Preserve District hosted one meeting in each of the county's six voting districts using the same agenda.

District 1		
Sept. 19, 2017	7 - 8:30 p.m.	Itasca Community Library in Itasca
District 2		
Sept. 26, 2017	7 - 8:30 p.m.	Mayslake Peabody Estate in Oak Brook
District 3		
Oct. 30, 2017	7 - 8:30 p.m.	Indian Prairie Public Library in Darien
District 4		
Oct. 25, 2017	7 - 8:30 p.m.	College of DuPage in Glen Ellyn
District 5		
Oct. 18, 2017	7 - 8:30 p.m.	Naperville Municipal Center in Naperville
District 6		
Oct. 3, 2017	7 - 8:30 p.m.	West Chicago Park District ARC Center in West Chicago

Agenda

- Arrival greetings and refreshments
- Request to participate in cumulative voting activity before the group discussion
- Welcome and introduction by the Forest Preserve District president and the commissioner from the relevant district
- Staff explanation of the master plan process
- Staff-moderated discussion of four questions with replies written and displayed on flip charts for participants' review
- Opportunity for general comments (also displayed on flip charts)
- Reminder to call or email Forest Preserve District staff with comments and ideas not expressed at the meeting

Results

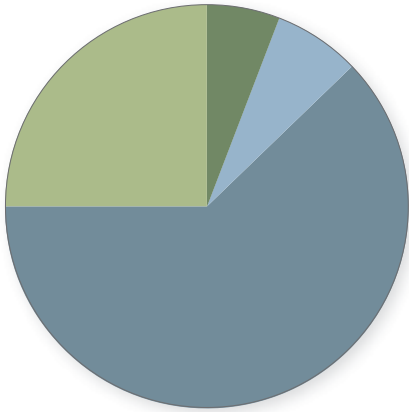
The meetings had 188 attendees, who gave 911 comments related to the four discussion questions, as summarized in the pie charts on the next page. In addition, at the end of each meeting, participants could share comments on any topic. The five categories below summarize those comments.

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



Question 1

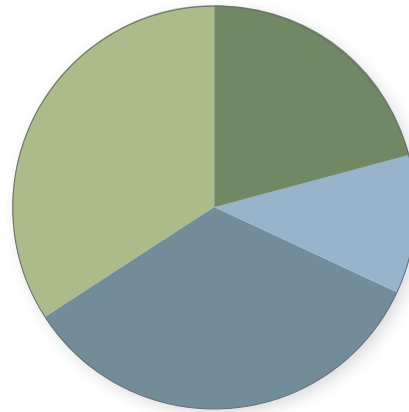
How do you use the forest preserves?



- 62% To participate in an outdoor activity
- 25% To visit an education site, attend a program or event
- 7% To volunteer or spend time with family and friends
- 6% To spend time in nature or passively enjoy the benefits of open space

Question 2

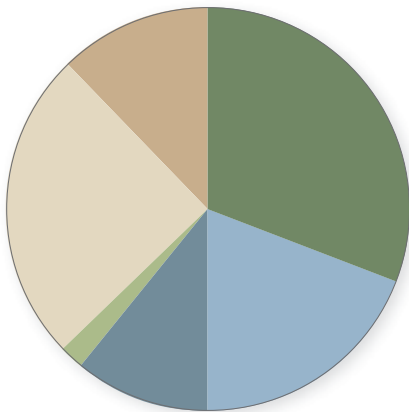
What do you like about the forest preserves?



- 34% Good sites, amenities, programs, events and outdoor activities
- 34% Protection or restoration of open space or natural resources and broader community benefits
- 21% Ease of access, good distribution and equity, safe and well maintained
- 11% Aspects about the Forest Preserve District as an organization

Question 3

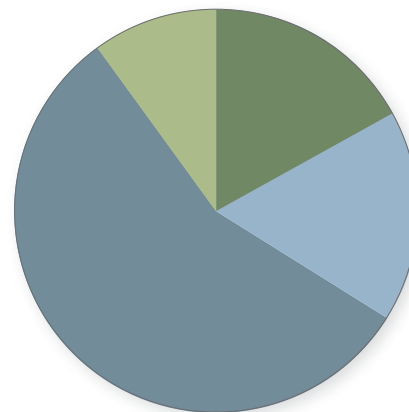
What don't you like about the forest preserves?



- 31% Not enough or need improved recreation facilities, sites, amenities, access and programs
- 25% Aspects about the Forest Preserve District as an organization, its policies and restrictions
- 19% Insufficient or unclear communication, outreach and public information
- 12% Not enough maintenance or specific maintenance procedures
- 11% Too much development or not enough natural resource restoration
- 2% Conflicts between user groups

Question 4

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



- 56% Better access, preserve improvements, amenities, maintenance, programs and security
- 17% Better outreach, communication and promotion
- 17% More land acquisition, natural resource restoration and scientific research
- 10% Better transparency, collaboration, partnerships and policy changes

Volunteer Opinion Meetings

Because its volunteers are highly engaged individuals quite familiar with the agency, the Forest Preserve District felt it was important to provide separate meetings so they could be involved in the planning process. The meetings allowed volunteers to share their ideas and experiences; highlighted surveys and other additional components; and gave the Forest Preserve District additional insight into community concerns.

Dates and Locations

The Forest Preserve District hosted three volunteer meetings using an agenda similar to that from the public meetings.

Nov. 13, 2017	1 p.m.	Mayslake Peabody Estate in Oak Brook
Nov. 14, 2017	1 p.m. and 6 p.m.	Forest Preserve District Headquarters in Wheaton

Results

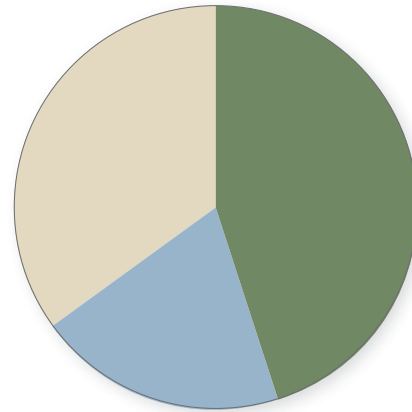
Sixty-two volunteers attended the meetings and provided 559 comments on three discussion questions, as summarized in the pie charts on this and the following page. The 18 volunteers who participated in the public test meetings provided an additional 128 comments.

Similar to the public meetings, at the end of each meeting participants could comment on any topic. The four categories below summarize those comments.

	Percent of All Comments
Better communication, policies and procedures, staff and volunteer concerns	58
More land acquisition and natural resource restoration	22
Preserve improvements, programs and events	13
General, favorable comments about the Forest Preserve District	7

Question 1

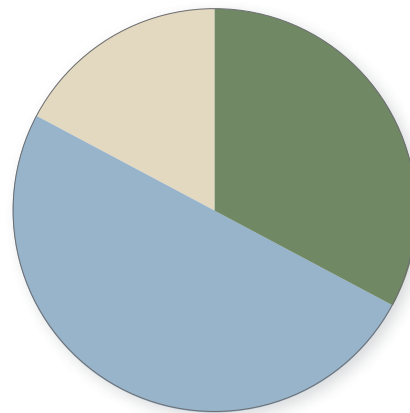
What do you like about the forest preserves?



- 45% Protecting open space and improving the environment
- 35% Facilities, amenities and activities
- 20% Aspects of the Forest Preserve District as an organization and particular individuals within and supporting it

Question 2

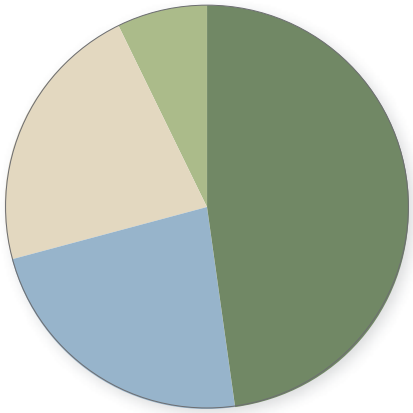
What don't you like about the forest preserves?



- 50% Aspects of the Forest Preserve District as an organization and particular individuals within and supporting it
- 33% Lack of access, development, amenities, activities and maintenance
- 17% Too much development and not enough natural resource restoration

Question 3

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



- 48% New or restoration of existing facilities, trails, programs and amenities
- 23% More land acquisition, natural resource restoration and less development
- 22% Improved forest preserve administrative practices, collaboration and clear direction
- 7% Other uncategorized comments



Staff Workshop

On Aug. 24, 2017, 51 employees attended a workshop at Mayslake Peabody Estate from 8 to 11:30 a.m. They were divided into six groups and asked to provide their thoughts on four questions, as summarized below.

Question 1

What do I really value about being a staff member at the District? How does that translate into overall District values?

- The mission of the District
- Being a public servant
- Working conditions and fellow employees
- Fulfillment of my professional goals

Question 2

What are the opportunities for staff to contribute to make the District stand out to county residents?

- Customer service/daily interactions with the public
- Improved marketing
- Community outreach
- Collaboration between agencies
- Good appearances/high level of maintenance/public perception
- Assess, improve and innovate
- Internal cooperation

Question 3

What are the upcoming challenges for the District and how can staff help?

- How to maintain more with less
- Need better technology
- Need better external communications
- Need better internal communications
- Be cutting edge and proactive
- Low staff morale and changing leadership
- Need to stay on mission
- Better implementation of 90/10 policy
- No “park district” type development
- Potential consolidation with the county

Question 4

What priorities should we as staff hold in high importance moving into the future?

- Conservation
- Stay on mission
- Educate the public
- Staff development/improve morale
- Internal communications
- High level of facility and infrastructure maintenance
- Customer service
- Be innovative
- Improve technology
- Improve efficiency
- Community outreach
- Make the forest preserves more accessible



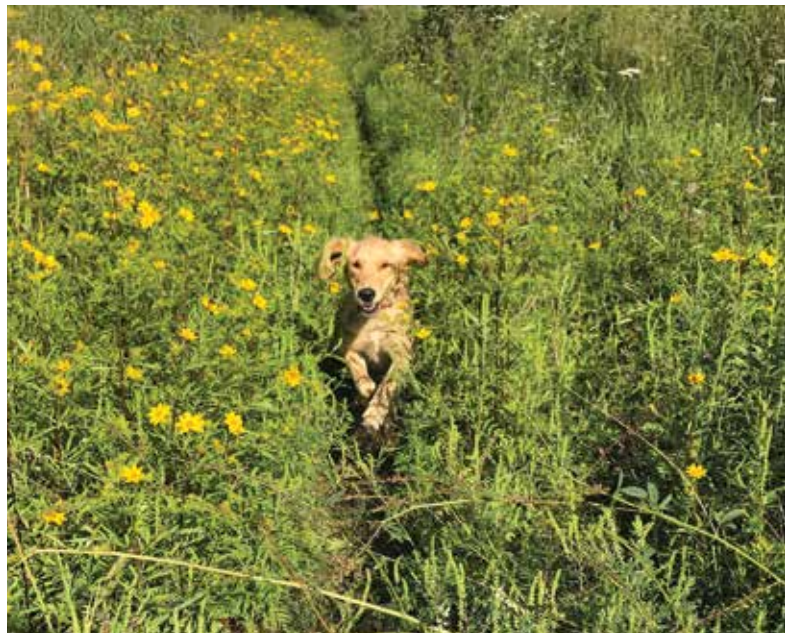
Commissioner Vision Sessions

A series of sessions allowed Forest Preserve District commissioners to give individual opinions and name short-term priorities. Commissioners have a keen awareness of the Forest Preserve District as a whole as well as vested interests in the individual districts they represent. Discussions centered on trail expansion, the desire to finish projects before launching new ones, and the need to keep the Forest Preserve District on solid financial ground. Commissioners also wanted the agency to focus on increasing visitation and evaluating existing structures to improve use and efficiencies.

Meetings for Special-Interest Groups

To gather additional anecdotal information, the Forest Preserve District held nine meetings for people interested in off-leash dog areas, historic and cultural resources, outdoor recreation, programs for visitors with special needs, and other special aspects.

Fifty-one people attended, and almost every group stressed the need for the Forest Preserve District to provide natural resources for the physical and psychological well-being of county residents and visitors. Other suggestions included continuing and improving partnerships; increasing and improving programs, amenities, and trail connectivity; and improving accessibility.



Surveys

Public Surveys

The Forest Preserve District conducted a random-sample survey and a community survey using questions crafted by the workgroup and other employees. It produced and promoted the survey materials and collected the responses.

For the random-sample survey, the Forest Preserve District randomly pulled 5,000 addresses from all DuPage County households and then recruited volunteers to collate and prepare materials for mailing. It also purchased 5,000 emails associated with DuPage County residents and sent surveys to those individuals as well.

Anyone could complete the community survey, which the Forest Preserve District posted on its website and provided as printed copies at its education centers.

Public Research Group's *Community Survey and Assessment Report* (see appendix B) summarized the responses.

- Ninety percent of respondents believe the protection of natural areas is the most important purpose of the Forest Preserve District.
- Nearly one out of two visits a preserve at least once a month. Only 11% have never been to a forest preserve.
- The most common activities are using the trails (76%), enjoying nature (63%), and sitting or relaxing (40%).
- Most are happy with the way forest preserves are now and prefer the Forest Preserve District focus on maintaining what it already has.
- The majority (83%) drive to a forest preserve. Of those, 65% drive 3 to 10 miles.
- The top reason the Forest Preserve District should acquire more land is to protect sensitive natural areas. The second is to preserve open space. The top type of land the Forest Preserver District should acquire is high-quality natural areas.

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

1. Restore existing prairies, woods, wetlands, lakes or streams
2. Maintain or improve existing forest preserve buildings, parking lots or outdoor recreation areas
3. Build new connections between existing trails
4. Acquire more land
5. Build new trails
6. Maintain or restore historic buildings or structures
7. Build new forest preserve buildings, parking lots or outdoor recreation areas

Volunteer Survey

The Forest Preserve District crafted another survey to gather opinions from its more than 900 volunteers. The format was similar to the community survey but contained more open-ended questions plus one on volunteers' perceptions of forest preserve visitor interests.

It sent the survey to all volunteers on Nov. 17, 2017, emailing most but sending paper copies to people without email addresses on file. It received 172 completed surveys (163 online and nine mailed). Public Research Group's *Community Survey and Assessment Report*, which is part of the master plan appendix, summarized the responses.

- There were three top responses to the question, "What would you like to do, see or see more of in DuPage forest preserves?"

Restoration of natural areas	54%
Trails	38%
Flush restrooms	27%
- The top reason the Forest Preserve District should acquire more land is to preserve historic buildings. The second is to preserve open space. The top type of land the Forest Preserver District should acquire is high-quality natural areas.
- Volunteer survey respondents also ranked what they thought the Forest Preserve District should focus on over the next five years.
 1. Restore existing prairies, woods, wetlands, lakes or streams
 2. Maintain or improve existing forest preserve buildings, parking lots or outdoor recreation areas
 3. Build new connections between existing trails
 4. Acquire more land
 5. Maintain or restore historic buildings and structures
 6. Build new trails
 7. Build new forest preserve buildings, parking lots or outdoor recreation areas

Employee Survey

Recognizing the distinct perspective dedicated staff brings to any master planning process, the Forest Preserve District crafted a survey specifically for its 300 employees. The format was similar to the community survey but contained more open-ended questions plus one on employees' perceptions of forest preserve visitor interests.

The Forest Preserve District sent the survey to all employees on Nov. 17, 2017. It emailed most but sent paper copies to employees who did not have email access. It received 178 completed surveys (171 online and seven printed). Public Research Group's *Community Survey and Assessment Report* (see appendix B) summarized the responses.

- There were three top responses to the question, "What would you like to do, see or see more of in DuPage forest preserves?"

Restoration of natural areas	54%
Flush restrooms	34%
Drinking water	31%

- There were three top responses to the question, "If you have regular interactions with visitors, what do they tell you they'd like to see more of at DuPage forest preserves?"

Flush restrooms	39%
Restoration of natural areas	34%
Drinking water	29%

- The top reason the Forest Preserve District should acquire more land was to preserve open space. The second was to preserve historic buildings. The top type of land the Forest Preserve District should acquire was high-quality natural areas.
- Employee survey respondents also ranked what they thought the Forest Preserve District should focus on over the next five years.
 1. Restore existing prairies, woods, wetlands, lakes or streams
 2. Maintain or improve existing forest preserve buildings, parking lots or outdoor recreation areas
 3. Build new connections between existing trails
 4. Acquire more land
 5. Build new trails
 6. Maintain or restore historic buildings and structures
 7. Build new forest preserve buildings, parking lots or outdoor recreation areas



Cumulative Voting

Over a 10-week period, the Forest Preserve District held cumulative voting activities to engage the public and gauge which categories people felt it should focus on over the next five years: trails; the preservation of historic buildings and sites; prairie, woodland and wetland restoration; nature centers and programs; and recreation.

Each participant received 10 tokens and “voted” by placing the tokens in ballot boxes representing each category. The participant could place all 10 chips in one box to show strong support for a single category or could divide them among the boxes in any way. The master plan workgroup tested the activity twice before its formal rollout.

Dates and Locations

People could participate at the meetings in September, October and November and at six public events.

Kline Creek Farm Country Fair	
Sept. 2 and 3, 2017	10 a.m. – 4 p.m.
St. James Farm Dairy Day	
Sept. 9, 2017	10 a.m. – 2 p.m.
Graue Mill Corn Fest	
Sept. 10, 2017	10 a.m. – 4 p.m.
Mayslake Peabody Estate	
Sept. 23, 2017	9 a.m. – 2 p.m.
Danada Fall Festival	
Oct. 8, 2017	11 a.m. – 4 p.m.
Fullersburg Woods Halloween Walks	
Oct. 29, 2017	11 a.m. – 4 p.m.

Results

The summary below is of the 3,016 individuals who participated in the activity.

Trails	24%
Prairies, Woodlands, and Wetland Restoration	22%
Nature Centers and Programs	18%
Recreation	18%
Preservation of Historic Buildings and Sites	18%

Emails

To receive comments from people unable to participate in any other master plan outreach activities, the Forest Preserve District set up a special email address and posted it on the master plan page of its website. It accepted emails through April 30, 2018. Responses fell into five main categories.

	Emails	Percent of All Received
Miscellaneous (spam, duplicates, test emails, questions or comments about meetings or surveys, etc.)	17	39
Trail development or improvements	14	32
Off-leash dog area improvements	6	14
Outdoor recreation facility improvements	4	9
More land acquisition or natural resource restoration	3	7



Peer Agency Comparisons

The master plan workgroup studied Cook, Kane, Lake and Will county forest preserve districts to gain an overview of their offerings and to identify possible areas improvement in DuPage forest preserves.

Protecting and Conserving Land

- DuPage is at or near the forefront when measuring protected acreage; 13% of county land is forest preserve.
- Along with Kane, DuPage has the most restrictive land management policy; 90% of protected land must be undeveloped.
- DuPage is below average in the percent of forest preserve land protected as a state nature preserve or land and water reserve; only 11% of DuPage forest preserve land has that designation.

Education and Recreation

- DuPage forest preserves rank second highest after Lake for miles of trail per square mile of land at 0.5 mile per square mile.
- DuPage forest preserves have the most off-leash dog areas.
- DuPage forest preserve equipment rentals align with those of its peers.
- Although Cook has the most golf courses at 10, DuPage aligns with Kane and Lake with three each.
- Although DuPage does not offer single-track mountain biking trails, neither does Lake or Will. (Cook and Kane do.)
- DuPage forest preserve camping options align with those of its peers, although Cook also offers cabins.
- The number of DuPage forest preserve education sites and centers aligns with its peers. DuPage, Cook and Will each have six; Kane and Lake both have four.

Distinctive Features

- The Forest Preserve District has several offerings that its peers do not, including an archery range, a wildlife rehabilitation center (Willowbrook Wildlife Center), a historic farmstead operated as a living history farm (Kline Creek Farm) and a board separate from the county.



National Trends and State and Regional Priorities

National Trends

To gain a broader perspective about recreational trends across the country, the master plan workgroup reviewed research on participation rates in outdoor recreation activities: which are highly ranked, which are growing or decreasing in popularity, who participates in each, and why they do. These metrics helped formulate the master plan’s goals and objectives.

Outdoor Foundation Research

The Outdoor Foundation is a nonprofit established by the Outdoor Industry Association, which, according its website, is “a membership-driven trade organization for the outdoor industry” and “a force for the industry in recreation and trade policy, sustainable business innovation and increasing outdoor participation.”

2018 Outdoor Participation Report

Between 2016 and 2017, the number of outdoor participants grew by 1.7 million. In 2017, 146.1 million Americans (49.0% of the population) participated in an outdoor activity at least once. Of those, 20% did so at least twice a week. The biggest motivator was exercise.

Adults with children in their households participated in outdoor activities at higher levels than those without.

Sixty-three percent of outdoor participants traveled 10 miles or less for outdoor recreation.

Eighty percent of people who participated in outdoor activities wanted to do so more often.

When considering outdoor activities alone, running, jogging and trail running were the most popular followed by freshwater, saltwater, and fly fishing; road, mountain, and

BMX biking; hiking; and car, backyard, backpacking, and RV camping. For youth between the ages of 6 and 17, the most popular activities were road, mountain, and BMX biking; running, jogging, and trail running; freshwater, saltwater, and fly fishing; car, backyard, backpacking, and RV camping; and hiking.

Sports and Fitness Industry Association Research

The Sports and Fitness Industry Association is a trade association of leading industry sports and fitness brands, suppliers, retailers and partners. Its mission is to “promote sports and fitness participation and industry vitality” by focusing on core product areas for the industry.

The master plan work group looked at two of the association’s reports.

2016 State of the Industry Report

Nationally, walking for fitness and running or jogging were the two most popular fitness activities but were trending downward. This decline correlated with increased interest in alternatives such as hiking, yoga, and swimming, which all saw significant increases because they “fit well with Americans’ desires for flexible fitness.”

Running and jogging were most popular among Generation X and Millennials, but their popularity dropped off dramatically with Baby Boomers.

The top aspirational activities across all ages took place outside (camping, fishing, biking, birding, wildlife watching, etc.)

According to the report, “Generational physical activity rates appear to understandably be geared toward different ends as people age; we see a notable contrast among Boomers’ relatively strong participation rates in well-being-focused fitness outlets to Gen Z’s more team- and socially-focused sports.”

The greatest increase in participation between 2012 and 2015 was in water sports with Millennials most likely to participate in stand-up paddleboarding, sailing, and surfing. Stand-up paddleboarding and adventure racing were the top



two fastest-growing sports, and the top 10 fastest-growing revealed “a robust interest in class-based fitness activities with strong social aspects.”

Winter sports (cross-country and downhill skiing, sledding or tubing, snowboarding and snowshoeing) showed the second-greatest participation increase, gaining the most in all age categories between 2016 and 2017.

The top two barriers to trying a new activity were not having someone to try it with and not having a friend to take the person along. “First time participation really depends on who you are doing it with more than if you have the time.”

2017 Tracking the Fitness Movement

Americans tended to be their most active when young. Those activity levels tapered as people aged, but only a small percentage of the active population had a tendency to drop out entirely, indicating that activity levels established in youth tended to persist over a lifetime. (Supporting research from the Outdoor Foundation showed that people introduced to the outdoors as children were more likely to participate in outdoor activities as adults than those who were not.)

Participation in sports in general was higher among people with higher incomes, largely due to available leisure time, high equipment costs, and participation fees, but outdoor sports remained highly popular across all income levels because they are relatively accessible from a financial point of view.

Conclusion

Based on this research by Outdoor Foundation and the Sports and Fitness Industry Association, it is important for the Forest Preserve District to reach users when they are young so they can build affinities that will last a lifetime. By continuing to provide outdoor activities with growing popularity – hiking, trail running, biking, camping, fishing and water sports – the Forest Preserve District can position itself as an increasingly important community asset.

State and Regional Priorities

Illinois’ 2015 – 2019 Statewide Comprehensive Outdoor Recreation Plan states that forest preserves are important because they provide outdoor recreation opportunities near the state’s most populated areas. They complement the state’s offerings because they provide places for outdoor recreation while preserving natural resources and having strong conservation- and education-based missions.

The plan also outlines priorities for recreational providers, such as promoting physical activity, providing access to outdoor recreation, stewarding natural resources, providing conservation education, developing greenways, and revitalizing land for open space.

The Chicago Metropolitan Agency for Planning’s ONTO 2050 encourages agencies to use sustainable management practices on agricultural land and to protect and expand open space to enhance stormwater management. It encourages voluntary buyouts from property owners in high-risk flood areas and the acquisition of high-quality natural areas. It also urges raising funds through open space referenda and working with stakeholders to establish land reserves and land trusts to protect open space and natural resources.

To improve mobility, the plan encourages investing in safe bike and pedestrian pathways that lead to desired destinations by completing the agency’s Regional Greenways and Trails Plan.

In 2015 the DuPage County Division of Transportation started to create its Long Range Transportation Plan, and as outlined in public-meeting exhibit boards, several preliminary goals of the plan affect the county’s forest preserves. For instance, the plan calls for improving connectivity between bus, rail, and bike paths; promoting access to these improvements; and increasing economic vitality by promoting local and countywide first- and last-mile network improvements.

Analysis

Public outreach and survey efforts and reviews of research, national trends, and state and regional priorities indicate strongly that the Forest Preserve District should invest in and improve existing natural resources and mission-aligned facilities and experiences.

Natural Resources

In public, volunteer, and special-interest meetings, a recurring theme was a desire for the increased restoration and protection of land and natural resources. In surveys, the top priority was the restoration of existing prairies, woodlands, wetlands, lakes and streams. Anecdotal information from the employee survey related that visitors often express a desire for additional restored natural areas. All measuring devices revealed communitywide support for the Forest Preserve District’s mission.

In line with public opinion, state and regional agencies recognize the role forest preserve districts play in stewarding natural resources and revitalizing open spaces. These agencies consider it a priority, as noted particularly by the Chicago Metropolitan Agency for Planning and the state’s Illinois Statewide Comprehensive Outdoor Recreation Plan.

Nature and Outdoor Recreational Experiences

Improved nature and outdoor recreation experiences was a recurring theme in public, volunteer, and special-interest meetings, and all surveys ranked “maintain or improve existing forest preserve buildings, parking lots, or outdoor recreation areas” just behind the restoration of natural resources. (Support for new facilities was not as strong.) Anecdotal information from the employee survey in particular related visitor interest in improvements such as flush restrooms and drinking water.

A review of research by the Outdoor Foundation showed that 49% of Americans participate in outdoor activities

throughout the year and that people introduced to the outdoors as children were more likely to participate in outdoor activities as adults. Illinois’ Statewide Comprehensive Outdoor Recreation Plan recognized the role forest preserve districts play in providing outdoor recreational opportunities.

Trails

Prominent components of nature and outdoor recreational experiences were maintained and improved trails. In surveys, connecting existing trails was the third-highest priority for the community and employees and second-highest for volunteers.

In a review of national research, the highest-ranked sports were running, jogging and walking for fitness. Running, jogging and trail running were the most popular outdoor activities overall. The Statewide Comprehensive Outdoor Recreation Plan cited trails along greenways in particular, which the Forest Preserve District is positioned to provide, and the Chicago Metropolitan Agency for Planning touted bike and pedestrian pathways as key to increased mobility regionwide. DuPage County’s Long Range Transportation Plan recognized bike and pedestrian paths as important components when offering residents options for transportation.





Goals, Objectives and Tactics

After analyzing existing Forest Preserve District conditions; information from the robust opinion-gathering process; national, state, and regional trends; and peer agencies, the master plan workgroup drafted a set of goals, objectives and tactics that will serve as the decision-making framework over the next five years.

After incorporating feedback from the Forest Preserve District's Board of Commissioners, the workgroup crafted a final version, which was approved by the Board of Commissioners on Feb. 12, 2019.

Goal 1

Preserve, protect and restore open spaces

- Objective 1.1 Allocate additional resources to maintain existing high-quality natural areas and create new ones
 - Tactic 1.1a Focus on priority projects that will have the greatest positive effects on natural areas
 - Tactic 1.1b Use volunteer support to restore natural areas
 - Tactic 1.1c Focus law enforcement training and responsibilities on protecting high-quality natural areas
 - Tactic 1.1d Continue to reduce mowed turf areas by converting them into natural ones
- Objective 1.2 Promote the recovery of threatened and endangered species
 - Tactic 1.2a Continue to propagate threatened and endangered species, partnering with organizations where appropriate
 - Tactic 1.2b Provide the public with information on threatened and endangered species and related recovery programs and integrate that information into educational programs
 - Tactic 1.2c Increase efforts to find and record threatened and endangered species in new locations
 - Tactic 1.2d Maximize existing and pursue additional laboratory space available for the species recovery program
- Objective 1.3 Collaborate with other organizations to further countywide restoration of natural areas
 - Tactic 1.3a Pursue partnerships and agreements with government agencies, advocacy groups and other organizations to restore natural areas and promote the importance of restoration efforts
 - Tactic 1.3b Pursue management partnerships with organizations that neighbor the forest preserves
 - Tactic 1.3c Pursue partnerships that create stewardship sites suitable for long-term management by volunteers
 - Tactic 1.3d Communicate with landowners adjacent to the forest preserves to promote the fact that flora, fauna and hydrologic systems do not have boundaries
- Objective 1.4 Focus future potential land-acquisition efforts on high-quality natural areas from willing sellers
 - Tactic 1.4a Identify and characterize all public land and privately held natural areas
 - Tactic 1.4b Create a new framework for evaluation

Goal 2

Help people cultivate a lifelong enthusiasm for nature by offering meaningful, first-rate outdoor recreation and learning experiences

- Objective 2.1 Improve the preserve experience by modernizing amenities
 - Tactic 2.1a Develop a plan that identifies new and refurbished amenities and ones to be removed
 - Tactic 2.1b Provide new amenities for convenience or comfort
- Objective 2.2 Create trail links that connect key recreational sites and regional trails to major residential, commercial and institutional areas
 - Tactic 2.2a Develop an overarching vision for the Forest Preserve District's trail system
 - Tactic 2.2b Create a trail plan that identifies and prioritizes opportunities for trail connections, partnerships and funding
- Objective 2.3 Complement and expand existing recreational offerings with increasing participation rates and more social interaction
 - Tactic 2.3a Increase and improve places for water-based activities, where appropriate
 - Tactic 2.3b Improve existing campgrounds
 - Tactic 2.3c Develop agreements with other organizations to deliver recreational programs to an expanded audience
 - Tactic 2.3d Use nontraditional buildings as centers for educational nature programs and for expanded, more diverse recreational activities
 - Tactic 2.3e Develop a special needs recreational plan
- Objective 2.4 Enhance and promote unstructured nature exploration
 - Tactic 2.4a Develop web content and signs to support the value of unstructured outdoor play
 - Tactic 2.4b Explore options for creating designated nature play spaces in the preserves
 - Tactic 2.4c Promote the forest preserve system as a destination for nature play

Goal 3

Improve preserves to increase access, use, efficiency and productivity

- Objective 3.1 Improve education centers and recreational sites
 - Tactic 3.1a Evaluate existing plans for education centers and recreational sites to capitalize on opportunities and remedy deficiencies
 - Tactic 3.1b Create a comprehensive identification, regulatory, wayfinding and interpretive sign plan
 - Tactic 3.1c Develop a vision and plan to renew exhibits at the education centers
- Objective 3.2 Evaluate and invest in maintenance and operations buildings as well as infrastructure
 - Tactic 3.2a Make structures more energy efficient
 - Tactic 3.2b Improve program support buildings and structures to increase efficiencies
 - Tactic 3.2c Manage nonlandfill-related disturbed areas and regional infrastructure obligations (dams, storm sewers, detention basins, reservoirs, etc.)
- Objective 3.3 Modify forest preserve facilities to accommodate a diverse range of users
 - Tactic 3.3a Update ADA Transition Plan and identify priorities, schedules and required resources
 - Tactic 3.3b Provide amenities for people with special needs
- Objective 3.4 Maintain environmental protections at landfill sites and implement compatible uses for related open spaces when feasible
 - Tactic 3.4a Protect human health and the environment at the landfills by effectively managing leachate, landfill gases and cover systems
 - Tactic 3.4b Prepare long-term maintenance and end-use plans for each landfill
 - Tactic 3.4c Prepare a feasibility study of recreational opportunities for each site
 - Tactic 3.4d Complete required tasks for projects under regulatory oversight
 - Tactic 3.4e Provide annual reports for each landfill



Goal 4

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

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|---|--|
| <p>Objective 4.1 Evaluate and eliminate infrastructures and buildings that do not actively support significant operations</p> <p>Tactic 4.1a Inventory and evaluate all nonhistoric buildings and create an end-use plan for each</p> <p>Tactic 4.1b Prepare annual reports on all Forest Preserve District-owned, -operated or -leased buildings and facilities</p> <p>Tactic 4.1c Evaluate land holdings and identify ways to reduce nonmission-driven maintenance and operations at each</p> <p>Tactic 4.1d Evaluate infrastructures and eliminate or retool surpluses to minimize maintenance and operations</p> <p>Objective 4.2 Reevaluate operations to increase efficiency and productivity and to reduce the maintenance of areas not critical to the mission</p> <p>Tactic 4.2a Explore cooperative agreements to increase efficiency, productivity and reduce maintenance</p> <p>Tactic 4.2b Increase or reconfigure deficient parking areas and remove or repurpose surplus ones</p> <p>Tactic 4.2c Reevaluate standard design guidelines and modify to balance cost, benefits, aesthetics and energy efficiencies</p> <p>Tactic 4.2d Continue using procedures and technologies to find or increase efficiencies that improve productivity</p> <p>Tactic 4.2e Develop a long-term maintenance plan to address building and facility deficiencies that identifies priorities, schedules, funding strategies and needed resources</p> <p>Tactic 4.2f Create a storage plan that consolidates items in storage and eliminates buildings where appropriate</p> <p>Tactic 4.2g Reevaluate, modify and develop maintenance standards based on use, visibility and cost</p> | <p>Objective 4.3 Refine programs to reflect the Forest Preserve District’s mission, research in natural resources and expertise</p> <p>Tactic 4.3a Increase STEM program presence within local and regional learning communities</p> <p>Tactic 4.3b Eliminate or refocus programs also offered by neighboring agencies or groups</p> <p>Tactic 4.3c Partner with local park districts and businesses to offer recreational and learning programs</p> <p>Tactic 4.3d Evaluate programs at Willowbrook Wildlife Center to refocus them on the rehabilitation of conservative, rare or less-common species, not common, overpopulated or invasive ones</p> <p>Tactic 4.3e Increase the number of nature-based programs at the golf preserves</p> <p>Objective 4.4 Evaluate and make recommendations for historic holdings</p> <p>Tactic 4.4a For each historic holding, assess its value to the Forest Preserve District’s mission; the effects of its projected revenues and maintenance and operations costs; and any interest it receives from support groups</p> <p>Tactic 4.4b Reevaluate and propose changes to the Policy for the Management of Historical and Cultural Resources to define a decision-making process</p> <p>Tactic 4.4c Identify and evaluate structures over 50 years old and develop an end-use goal for each</p> |
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Goal 5

Foster community engagement and increase awareness of the Forest Preserve District

- Objective 5.1 Engage and seek continual feedback from the public and internal and external stakeholders
 - Tactic 5.1a Foster community engagement by being a leader in the restoration of natural resources, protection of open space and preservation of native wildlife
 - Tactic 5.1b Expand and evolve use of social media
 - Tactic 5.1c Explore and implement new technologies to enhance audience insights and communicate with visitors
 - Tactic 5.1d Annually share the progress of the master plan with internal and external stakeholders
 - Tactic 5.1e Increase dialog between the Forest Preserve District and the public about on successes, initiatives, ongoing projects and public safety
 - Tactic 5.1f Give greater weight to projects that affect the public most when considering major changes or expenditures
 - Tactic 5.1g Host meetings with key communicator groups to cultivate relationships
 - Tactic 5.1h Increase the presence and visibility of staff at Forest Preserve District and community events and in professional organizations
- Objective 5.2 Evaluate marketing strategies and promote consistent branding
 - Tactic 5.2a Evaluate the cost, use and effectiveness of printed materials
 - Tactic 5.2b Employ creative marketing campaigns and methods
 - Tactic 5.2c Use web analytics to reorganize website content based on viewership and evaluate new ways to present printed content online
 - Tactic 5.2d Conduct communication surveys for all stakeholders
 - Tactic 5.2e Promote and package fee-based, instructor-led experiences
 - Tactic 5.2f Explore ways to engage culturally diverse audiences

Goal 6

Use effective and innovative methods to execute the master plan while continuing on sound financial footing

- Objective 6.1 Develop a long-term financial plan consistent with funding availability and financial projections to implement the master plan
 - Tactic 6.1a Seek alternative sources of revenue
 - Tactic 6.1b Continue responsible spending
 - Tactic 6.1c Update the capital improvement plan
 - Tactic 6.1d Establish a dedicated fund for building and infrastructure maintenance
 - Tactic 6.1e Annually reassess the amount of funds needed to cover landfill maintenance and potential future liabilities
 - Tactic 6.1f Minimize the reliance on landfill interest earnings to subsidize the annual operating budget
 - Tactic 6.1g Utilize existing bond fund proceeds and consider reasonable and responsible issuance of new debt to fund major capital and natural resource management projects when appropriate to achieve objectives
 - Tactic 6.1h Develop strategies to use future golf operations profits and landfill interest earnings to supplement capital and natural resource management initiatives
 - Tactic 6.1i Consider cost recoveries and effects on the public, operations and maintenance when prioritizing projects
- Objective 6.2 Formulate short-term financial plans that incrementally implement master plan goals
 - Tactic 6.2a Create and approve three-year budgets that take master plan priorities into consideration
- Objective 6.3 Monitor the implementation of master plan goals
 - Tactic 6.3a Revisit plan goals regularly to remain focused on priority projects
 - Tactic 6.3b Recognizing the dynamic nature of outside funding opportunities, reprioritize master plan initiatives as needed
 - Tactic 6.3c Use a tracking mechanism to measure performance against approved goals and regularly update commissioners and senior staff



Appendix A

Prospective Projects List

Prospective Natural Resource Projects

1. Belleau Woods Restoration
2. Big Woods Butterfield Road Woods Restoration
3. Big Woods West Woods Restoration
4. Big Woods South Swamp Restoration
5. Blackwell River Savanna North Restoration
6. Blackwell South Mack Meadow Restoration
7. Blackwell Mack Road Marsh Restoration
8. Blackwell Spring Brook Woods Restoration
9. Blackwell Kame Restoration
10. Blackwell Cenacle Grounds Restoration
11. Churchill Woods Churchill Prairie Restoration
12. Churchill Woods Babcock Grove Restoration
13. Churchill Woods Shop Marsh Restoration
14. Churchill Woods East Branch Floodplain Restoration
15. Danada West Meadows Restoration
16. Danada Swamp Restoration
17. Danada Rice Lake Prairie Restoration
18. Danada Parson's Grove Restoration
19. Des Plaines Riverway Floodplain Woods Restoration
20. Des Plaines Riverway Santa Fe Woods Restoration
21. Eggerman Woods The Grove Restoration
22. Eggerman Woods East Grove Restoration
23. Fullersburg Woods Butler Woods Restoration
24. Fullersburg Woods Adams Road Woods Restoration
25. Fullersburg Woods Salt Creek Floodplain Restoration
26. Fullersburg Woods Salt Creek Savanna Restoration
27. Fullersburg Woods East Glen Woods Restoration
28. Fischer Woods Dunklee's Grove Restoration
29. Fischer Woods Kingery Woods Restoration
30. Fullerton Park Fullerton Prairie Restoration
31. Greene Valley County Line Savanna Restoration
32. Greene Valley Central Grove Restoration
33. Greene Valley Pond Woods Restoration
34. Greene Valley Thunderbird Woods Restoration
35. Herrick Lake Scout Woods Restoration
36. Herrick Lake Arrowhead Woods Restoration
37. Herrick Lake Central Woods Restoration
38. Herrick Lake Herrick Meadows Restoration
39. Herrick Lake South Savanna Restoration
40. Hickory Grove Savanna Restoration
41. Hawk Hollow Gilbert Grove Restoration
42. Hawk Hollow Schick Road Fen Restoration
43. Hidden Lake King's Grove Restoration
44. Lyman Woods Northwest Savanna Restoration
45. Lyman Woods Kame Restoration
46. Lyman Woods Lyman Woods Restoration
47. Mcdowell Grove Big Maple Woods Restoration
48. Mcdowell Grove Papaw Woods Restoration
49. Mcdowell Grove Maple Woods Restoration
50. Mcdowell Grove Butternut Island Woods Restoration
51. Mcdowell Grove Floodplain Woods Restoration
52. Mcdowell Grove Dam Woods Restoration
53. Meacham Grove West Grove Restoration
54. Meacham Grove East Grove Restoration
55. Meacham Grove Circle Savanna Restoration
56. Mayslake Friary Savanna Restoration
57. Maple Grove Maple Woods Restoration
58. Maple Grove Savannah Restoration
59. Pratt's Wayne Woods Camp Prairie Restoration
60. Pratt's Wayne Woods Brewster Creek Marsh Restoration
61. Pratt's Wayne Woods Norton Creek Marsh Restoration
62. Pratt's Wayne Woods Triangle Prairie Restoration
63. Pratt's Wayne Woods Fern Marsh North Restoration
64. Pratt's Wayne Woods Fern Savanna West Restoration
65. Pratt's Wayne Woods Fern Marsh South Restoration
66. Springbrook Prairie Springbrook Fen Restoration
67. Springbrook Prairie Savanna Restoration
68. St. James Farm McCormick Woods Restoration
69. Swift Prairie Swift Prairie Restoration
70. Swift Prairie Creek Marsh Restoration
71. Timber Ridge Ancient Oaks Savanna Restoration
72. Timber Ridge Ancient Oaks Prairie Restoration
73. Timber Ridge Klein Creek Restoration
74. Timber Ridge Klein Savanna Restoration
75. Timber Ridge River Swamp Restoration
76. Timber Ridge Prairie Path Meadows Restoration
77. Timber Ridge Spring Lake Woods Restoration
78. Warrenville Grove North Floodplain Woods Restoration
79. Warrenville Grove Bremme Woods Restoration
80. Warrenville Grove North Fens Restoration
81. Warrenville Grove Warrenville Fen South Restoration
82. West Chicago Prairie North Swamp Restoration
83. West Chicago Prairie North Marsh Restoration
84. West Chicago Prairie Oak Savanna Restoration
85. West Chicago Prairie North Prairie Restoration
86. West Chicago Prairie Northeast Marsh Restoration
87. West Chicago Prairie Central Prairie Restoration
88. West Chicago Prairie West Prairie Restoration
89. West Chicago Prairie East Savanna Restoration
90. West Chicago Prairie Central Savanna Restoration
91. West Chicago Prairie Kress Creek Marsh Restoration
92. West DuPage Woods West Du Page Woods Restoration
93. West DuPage Woods West Du Page Fens Restoration
94. West DuPage Woods Elsen's Hill Woods Restoration
95. West DuPage Woods Elsen's Hill Fen Restoration
96. West DuPage Woods East Ravine Woods Restoration

97. West DuPage Woods Elsen's Hill Prairie Restoration
98. Waterfall Glen Northeast Woods Restoration
99. Waterfall Glen Old Glen Woods Restoration
100. Waterfall Glen Pine Plantation Restoration
101. Waterfall Glen Big Cottonwood Swamp Restoration
102. Waterfall Glen Tulip Woods Restoration
103. Waterfall Glen Sawmill Swamp Restoration
104. Waterfall Glen Bluff Savanna Restoration
105. Waterfall Glen Des Plaines Marsh Restoration
106. Waterfall Glen Dolomite Prairie Restoration
107. Waterfall Glen Poverty Prairie Restoration
108. Waterfall Glen Emerald Marsh Restoration
109. Waterfall Glen Kettle Woods Restoration
110. Waterfall Glen Sawmill Creek West Marsh Restoration
111. Waterfall Glen Kearny Road Woods Restoration
112. Waterfall Glen Trailhead Marsh Restoration
113. West Branch Klein Road Fens South Restoration
114. West Branch Prince Crossing Savanna Restoration
115. Winfield Mounds Floodplain Swamp Restoration
116. Winfield Mounds Highlake Savanna Restoration
117. Wooddale Grove West Grove Restoration
118. Wooddale Grove Third Avenue Prairie Restoration
119. Wooddale Grove South Woods Restoration
120. Woodridge Savanna Restoration
121. Woodridge East Prairie Restoration
122. Wayne Grove Housier's Grove Restoration
123. York Woods York Woods Restoration
124. Springbrook Prairie Harrier Meadow Restoration
125. Springbrook Prairie Springbrook Marsh Restoration
126. Springbrook Prairie Central Prairie Restoration
127. Springbrook Prairie Crooked Slough Restoration
128. Springbrook Prairie Recreational Areas Restoration
129. Springbrook Prairie Plainfield Woods Restoration
130. Springbrook Prairie Springbrook South Restoration
131. Springbrook Prairie South Fields Restoration
132. Springbrook Prairie Northeast Meadow Restoration
133. Springbrook Prairie East Meadow Restoration
134. Springbrook Prairie Plainfield Meadow Restoration
135. Springbrook Prairie Springbrook Fen Restoration
136. Springbrook Prairie Egret Pond Restoration
137. Springbrook Prairie Spring Brook Restoration
138. Springbrook Prairie Naper/Plainfield Wetland Restoration
139. Springbrook Prairie Western Prairie Restoration
140. Willowbrook Willowbrook Prairie Restoration
141. Willowbrook Outback Restoration

Prospective Capital Improvement Projects

1. Blackwell Archery Range (Concession Building, Storage and Flush Washroom)
2. Blackwell Boat Launch Improvements
3. Blackwell Boat Rental House and Kayak Storage
4. Blackwell Facilities Management Support Building
5. Blackwell Family Campground Shower Building Improvements
6. Blackwell Grounds Management Building
7. Blackwell Mack Road Trail Improvements (Warrenville Trail IGA)
8. Blackwell Nursery Parking Lot Lighting
9. Blackwell Sewer Main for Facilities Management and Grounds Management Campus
10. Blackwell Trail (Internal Trail Connecting Archery Range, Boat Launch and Campground)
11. Blackwell Wash Bay Building Paving and Drainage Improvements
12. Blackwell West Ranger Shop
13. Blackwell/Herrick Lake ADA Kayak Launches
14. Churchill Woods (McKee House Rehabilitation) Option 1
15. Churchill Woods (McKee House Stabilization) Option 2
16. Churchill Woods East Ranger Shop Complex Replacement
17. Churchill Woods Fleet Building Demolition and Site Restoration
18. Community Park
19. Cricket Creek Parking and Picnic Area Improvements (Parking and Canoe Launch)
20. Danada / Herrick Lake Cromwell Trail Connector
21. Danada Atrium Banquet Hall and Kitchen Improvements
22. Danada Front Barn Hayloft Structural Loading Assessment
23. Danada Headquarters Parking Lot Replacement (Permeable Surfacing)
24. Danada Headquarters Evidence Storage Improvements
25. Danada Kentucky Barn Ceiling and Stall Improvements
26. Danada Visitor Gardens (Phase II Formal Garden and Interpretive Signage)
27. District Wide ADA Improvements (Barrier Removal, Accessible Amenities, Program Accessibility)
28. District Wide Barn Assessments (Springbrook Prairie, Pratts, Schwarz, Danada)
29. District Wide Bridge Inventory and Analysis Phase II
30. Districtwide Core Historical Building Assessments Structural Analysis, Environmental Assess and Business Plan
31. Districtwide Flush Restroom Facilities (Pre-Fab Concrete Structures)
32. Districtwide Management of Low Priority Assets

33. Districtwide Off-Leash Dog Facility Drinking Water Fountains
34. Districtwide Portable Toilets Demolish Latrines, New Concrete Pads, Walks, and Enclosures
35. Districtwide BMPs Phase III
36. Districtwide BMPs Phase III (Supplemental Funding)
37. Districtwide BMPs Phase V (CIP Stormwater Permit Obligations)
38. Districtwide BMPs Phase V (CIP Stormwater Permit Obligations) (Supplemental Funding)
39. Dunham Parking Lot and Trail Improvements - Construction and Phase III Construction Engineering
40. Dunham Trails (Regional Trail Along Army Trail)
41. East Branch Regional Trail-Benedictine Connector
42. East Branch Regional Trail-Missing Section Includes Bridge Over Roosevelt and Four Over East Branch
43. Fullersburg Woods Graue Mill ADA Lift and Deck Replacement
44. Fullersburg Environmental Museum Floodwall Replacement (Engineering)
45. Fullersburg Woods Ben Fuller House Rehabilitation Option 1
46. Fullersburg Woods Ben Fuller House Stabilization Option 2
47. Fullersburg Woods Environmental Museum Floodwall Replacement (Construction)
48. Fullersburg Woods Environmental Museum Site Lighting Phase II
49. Fullersburg Woods Graue House Floor Replacement
50. Fullersburg Woods Graue Mill Addition (Classroom, Gift Shop, Exhibit Space, Elevator and Public Washrooms)
51. Fullersburg Woods Graue Mill Structural Improvements Phase Ii
52. Fullersburg Woods York Road Underpass Rehabilitation (Graue Mill)
53. Fullerton Park Industrial Dam Pipe Replacement
54. Green Meadows Clubhouse/Maintenance Building
55. Greene Valley Greene Farm Barn Improvements (Renovations for Public Use and Occupancy)
56. Greene Valley Greene Farm House Stabilization
57. Greene Valley Parking and Picnic Area Improvements (Entrance, Parking, ADA Improvements, Flush Washroom)
58. Greene Valley Trail-Connection to Will County (Paxson Drive)
59. Greene Valley Trail-Connection to Will County Identified On Regional Trail Plans
60. Hawk Hollow Off-Leash Dog Facility (Amenities - Drinking Fountain, Benches, and Mini-Shelters)
61. Herrick Lake Boat Launch Improvements
62. Herrick Lake Shoreline and Boardwalk Improvements
63. Herrick Lake South Shelter (CCC) Rehabilitation
64. Herrick Lake-Cabin Replacement
65. Herrick Lake-Curb and Gutter Improvements
66. Hidden Lake Bridge Replacement (17-1931)
67. Hidden Lake Bridge Replacement (17-B-001)
68. Hidden Lake Carry-In Boat Launch and ADA Fishing Pier
69. Mallard Lake Boat Launch and Recreational Improvements
70. Maple Grove Bridge Replacement (19-B-001) (Engineering)
71. Maple Grove Bridge Replacement (19-B-001) (Construction)
72. Mayslake Courtyard Patio Restoration
73. Mayslake Dining Room and Kitchen Exterior Elevation Restoration
74. Mayslake Front Parking Lot Improvements
75. Mayslake Hall Exterior Restoration and Drainage Improvements
76. Mayslake Hall Interior Restoration
77. Mayslake Portunicula Mosaic Restoration
78. Mayslake Retreat Wing (1st Floor North Renovations)
79. Mayslake Retreat Wing (1st Floor/Basement Renovations)
80. Mayslake Retreat Wing (2nd Floor South Renovations)
81. Mayslake Retreat Wing Parking Lot (Remove and Replace)
82. Mayslake Sleeping Porch Restoration
83. Mayslake Theater (Chapel Renovations)
84. Mayslake Trail (Connect Mansion to Off-Leash Dog Lot)
85. Mcdowell Grove Bridge
86. Pioneer Park Monument Restoration
87. Pratts Wayne Model Airfield Picnic Shelter
88. Pratts Wayne Ncdrt Phase II Engineering and Construction
89. Pratts Wayne Ncdrt Phase III Engineering and Construction
90. Salt Creek Park Bridge Replacement (24-B-001)
91. Springbrook Prairie Trail (East Side Book Road From 83rd Street to 75th Street)
92. Springbrook Prairie Trail (East Side Naperville/Plainfield Parking Lot to Sidewalk)
93. St James Farm Show Stable Improvements (Renovations for Public Use and Occupancy)
94. St. James Farm Dairy Barn Improvements
95. St. James Farm Deering Wall Restoration
96. St. James Farm Galusha House Stabilization
97. St. James Farm Indoor Arena and Courtyard Improvements
98. St. James Farm Mack Road Trail (Cantigny Trail Connection) Contracted Portion Between Winfield Road and Mack Road Service Drive
99. St. James Farm Pavilion and Landscaping Improvements

100. St. James Farm Red Brick/Yellow Block Stable Improvements (Renovations for Public Use and Occupancy)
101. St. James Farm Sewer and Water
102. St. James Farm Trail (Cantigny Trail Connection)
103. Timber Ridge Shoreline Stabilization (Along Trail Near Dyers Riverwoods Farm Park)
104. Timber Ridge-Kline Creek Farm (Municipal Water and Sewer Connections to Structures)
105. Timber Ridge-Kline Creek Farm Support Barn Restoration or Replacement
106. Timber Ridge-Kline Creek Farm Visitor Enhancements, Trail and Pollinator Garden
107. Timber Ridge-Kline Creek Farm Washroom and Picnic Shelter
108. Timber Ridge-Mains Environmental Cultural Center
109. The Preserve at Oak Meadows- Wood Dale Grove Trail Connection With Tunnel
110. The Preserve at Oak Meadows- Clubhouse and Education Facility Architectural Design
111. The Preserve at Oak Meadows- Clubhouse and Education Facility Construction Manager Pre-Construction
112. The Preserve at Oak Meadows- Clubhouse and Education Facility Construction
113. Warrenville Grove Trail Improvement (Warrenville Trail IGA)
114. Waterfall Glen Natural Resources Program Support Building - Demolish Existing Facility, Relocate and Build New
115. Waterfall Glen Parking Improvements
116. WBDRT: Blackwell to West DuPage Woods Phase II Engineering
117. WBDRT: Blackwell to West DuPage Woods Phase III Engineering and Construction Engineering
118. WBDRT: Blackwell to West DuPage Woods Phase III Engineering and Construction Engineering
119. WBDRT: Winfield Mounds to West DuPage Phase III Engineering
120. Willowbrook Wildlife Center Improvements Phase II (Rehabilitation Clinic, Visitor Center, and Outdoor Exhibits) (Architectural /Engineering Design)
121. Willowbrook Wildlife Center Improvements Phase II Design (Rehabilitation Clinic, Visitor Center, and Outdoor Exhibits) (Construction)
122. Willowbrook Wildlife Center Raptor Dormitory
123. York Woods Picnic Shelter Rehabilitation

Prospective Maintenance Projects

1. Blackwell Cenacle Bridge Demolition or Rehabilitation
2. Blackwell Facilities Management and West Ranger Office Building Bathroom Vanity and Counter Replacements
3. Blackwell Facilities Management Office and Shop City Water Connection
4. Blackwell Facilities Management Sign Shop HVAC Replacement
5. Blackwell Family Camp Shower Facility Interior Renewal
6. Blackwell Flush Washroom Interior Renewal
7. Blackwell Grounds Nursery Office Roof Replacement and Insulation
8. Blackwell Grounds Nursery Office Septic Field and Tank Resize
9. Blackwell Grounds Nursery Office Septic Tank Resize
10. Blackwell Grounds Service Shop Two Stalls Overhead Door Replacements
11. Blackwell Grounds Storage and Old Fleet Building HVAC Multiple Replacements
12. Blackwell Grounds Storage and Old Fleet Building Overhead Door Replacements
13. Blackwell Grounds Storage and Old Fleet Building Roof Replacement
14. Blackwell Grounds Cold Storage Metal Building Roof Replacement
15. Blackwell Grounds Vehicle and Equipment Storage Area Storage Area Improvements
16. Blackwell Grounds Wash Bay HVAC Replacements
17. Blackwell Guard Residence Garage Roof Replacement
18. Blackwell Guard Residence Roofing Replacement
19. Blackwell West Ranger Shop Septic Tank and Field Resized for Operations
20. Churchill Woods East Rangers West Annex Office Flooring Replacement
21. Churchill Woods East Rangers Workshop Carpet and Flooring Replacements
22. Danada Atrium HVAC Replacement
23. Danada Atrium, Banquet Hall, and Kitchen All Exterior Double Doors Replacements
24. Danada Atrium, Banquet Hall, and Kitchen Roof Replacement
25. Danada Equestrian Kentucky Barn Building Windows Painting and Glazing
26. Danada Equestrian Kentucky Barn Electrical Panel Upgrades
27. Danada Headquarters Carpeting Replacement
28. Danada Headquarters Council Ring Masonry Floor Improvements
29. Danada Headquarters Backup Generator Natural Gas Supply Increase
30. Danada Mansion Atrium, Banquet Hall, and Kitchen Exterior Painting and Siding Replacement

31. Danada Mansion Masonry Exterior Tuck-Pointing and Repairs
32. Danada Mansion Upper Level Window Replacements
33. Danada Mansion Well Pit Electrical Panel Removal
34. Danada Model Farm Barn Roof Replacement
35. Danada Model Farm Barn Upper Doors and Siding Improvements
36. District Headquarters HVAC Replacement
37. District Headquarters Kitchen Remodel
38. District Headquarters Roofing Replacements
39. Districtwide Asphalt Maintenance
40. Districtwide Flush Washroom Facilities and Latrine Floor Improvements
41. Districtwide Lighting to Led Throughout Upgrade
42. Districtwide Signage All Title and Boundary Signs Replaced
43. Districtwide Tree Trimming
44. East Branch Blue Pole Barn Electrical Upgrade
45. Fullersburg Ben Fuller House Roof Replacement
46. Fullersburg Ccc Bridge Entrance Area Bridges Demolition or Rehabilitation
47. Fullersburg Cold Garage Overhead Door Replacement
48. Fullersburg Graue House Exterior Painting
49. Fullersburg Graue House Flooring Refinishing or Replacement
50. Fullersburg Graue House Window Replacements
51. Fullersburg Graue Mill Bridge Under York Road Repair, Demolish or Rehabilitate
52. Fullersburg Graue Mill Copper Gutter System Re Pair
53. Fullersburg Graue Millrace Race Wall Repair and Rehabilitation
54. Fullersburg Rainbow Bridge Steel Component and Concrete Repairs
55. Fullersburg Visitor Center Carpentry of Fireplace Mantel Replacement
56. Fullersburg Visitor Center Loft HVAC Improvements
57. Fullersburg Visitor Center Exterior Improvements, Painting, and Repairs
58. Fullersburg Visitor Center Flood Wall Cap Replacement
59. Fullersburg Willow Island Bridge Rail System Replacement
60. Fullersburg Workshop Garage Door Replacement
61. Fullerton Park Industrial Dam Replacement
62. Green Meadows Clubhouse Exterior Repairs Rehabilitation
63. Green Meadows Clubhouse Roof Repaint or Replacement
64. Green Meadows City Water Service Installation
65. Greene Valley Barn Electrical Service Lighting and Outlet Installation
66. Greene Valley Guard Residence Electrical Panel Upgrade
67. Greene Valley Guard Residence Garage Exterior Painting and Repairs
68. Greene Valley Guard Residence Interior Painting
69. Greene Valley Guard Residence Select Window Replacements
70. Greene Valley Shelter Roof Replacement
71. Greene Valley Shelter Roof Replacement
72. Herrick Lake Boardwalk Repairs or Removal
73. Herrick Lake Cabin Rehabilitation
74. Herrick Lake Concession and Boat House Roof Replacement
75. Herrick Lake Latrine Exterior Replacement
76. Herrick Lake Latrine Roof and Exterior Finish Replacement
77. Herrick Lake Latrine Roof and Exterior Replacement
78. Herrick Lake Latrine Roof and Exterior Replacement
79. Herrick Lake Shelter and Fireplace Masonry and Concrete Repair
80. Herrick Lake Shelter Fireplace Entire Roof, Chimney, and Framing Rehabilitation
81. Herrick Lake Women Flush Washroom Repairs and Interior Panel Replacements
82. Mallard Lake Boardwalk Demolition or Repair
83. Mallard Lake Landfill North Bridge Repair
84. Maple Grove Flag Pole Replacement
85. Maple Meadows Clubhouse Buildings HVAC Units Replacement
86. Maple Meadows Pump House Roof Replacement
87. Maple Meadows Pump House Roof Replacement
88. Mayslake Garage Overhead Door Replacement
89. Mayslake Mansion Exterior Repairs and Restoration
90. Mayslake Mansion Hall Panels Electrical Upgrades
91. Mayslake Mansion and Retreat Building HVAC Assessment
92. Mayslake Portunicula Chapel Exterior Tuck-Pointed, Stonework, and Mosaic Restoration
93. Mayslake Roof Flat Roof Replacements
94. Oak Meadows Maintenance Facility Buildings Epoxy Flooring Installation
95. Oak Meadows Pro Shop Tuck-Pointing
96. Pratt's Wayne Woods Barn Siding, Exterior Doors, Windows and Roof Replacement or Demolition
97. Pratt's Wayne Woods Round Concrete Shed Exterior Painting and Tree Removal or Demolition
98. Pratt's Wayne Woods Yellow Pole Barn Exterior Painting or Demolition
99. Pratt's Wayne Woods Yellow Pole Barn Roof Painting or Demolition
100. Springbrook Prairie Model Airfield Building Rehabilitation and Asbestos Testing for Abatement
101. St. James Farm Brick Stable Exterior Tuck-Point, Windows, Doors, Trim, Repairs and Replacements

102. St. James Farm Brick Stable Roof Replacement, Cupola, Trim, Exterior Painting, and Tuck-Pointing
103. St. James Farm Coach House Exterior Windows, Siding, Trim Repair and Replacement
104. St. James Farm Coach House Four Overhead Door Replacements
105. St. James Farm Dairy Barn Exterior Window, Siding, and Structural Improvements
106. St. James Farm Deering Co. Reaper Wall Water Sealing and Tuck-Pointing
107. St. James Farm Four-Car Garage Electrical Subpanel Installation
108. St. James Farm Galusha House Demolition or Stabilization
109. St. James Farm Grain Dryer Disposition or Demolition
110. St. James Farm Hawthorne Cottage Exterior Painting
111. St. James Farm Hawthorne Cottage Fire Place Damper Repairs
112. St. James Farm Hawthorne Cottage Select Window Replacements
113. St. James Farm Several Buildings' Siding Repairs and Replacements
114. St. James Farm Shelter Electrical Panel Upgrade
115. St. James Farm Shelter Rehabilitation and Post Replacement
116. St. James Farm Shelter Roof Replacement
117. St. James Farm Show Stable Roof Replacement
118. St. James Farm Stables, Shops and Barns Electrical Service Upgrade
119. St. James Farm Wooden Bridge Repairs, Painting, and Rehabilitation
120. St. James Farm Yellow Brick Stable Exterior Painting
121. St. James Farm Yellow Brick Stable Roof Replacement
122. Timber Ridge Kline Creek Farm Barn Sills, Header, Boards and Batten Repairs
123. Timber Ridge Mains House and Cabin Demolition or Exterior Painting
124. Timber Ridge Mains House Roof Replacement
125. Timber Ridge Support Center Barn Demolition, Assessment, or Stabilization
126. Timber Ridge Support Center Small Barn Exterior Painting
127. Timber Ridge Support Center Small Barn Roof Replacement
128. Timber Ridge Visitor Center and Honey House City Water and Sanitary Connection
129. Warrenville Grove Concrete Arch Bridge Repair
130. Warrenville Grove Raceway Restoration
131. Waterfall Glen Deer Management Building Exterior Painting
132. Waterfall Glen Deer Management Building Exterior Painting and Trim Repair
133. Waterfall Glen Deer Management Building Interior Painting
134. Waterfall Glen Deer Management Building Overhead Electrical Repairs or Replacement
135. Waterfall Glen Deer Management Building Painting
136. Waterfall Glen Deer Management Buildings 4 Roof Replacements
137. Waterfall Glen Deer Management Office Kitchen Floor Replacement
138. Waterfall Glen Ekins Apartment and Garage Heaters and Boiler Replacements
139. Waterfall Glen Ekins House and Garage Interior and Exterior Painting
140. Waterfall Glen Ekins House HVAC Boiler Replacement or Demolition
141. Waterfall Glen Ekins House Roof Replacement or Demolition
142. Waterfall Glen Ekins Smoke Shed Demolition
143. Waterfall Glen Guard Residence Building Window Replacements
144. West Branch Baker House Historic Homestead Masonry Tuck-Point
145. West Branch Baker House Historic Homestead Roof Replacement
146. Willowbrook All Exhibit Fencing and Gates Replacement
147. Willowbrook Animal Hospital HVAC Replacement
148. Willowbrook Animal Hospital Roof Replacement
149. Willowbrook Cages Hardware and Service Cage Door Improvements
150. Willowbrook Outdoor Animal Rehabilitation Electrical Replacement
151. York Woods Shelter Rehabilitation



Appendix B

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 2024 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 2024

Fund	Dept	Div	Account#	Description	Budget
010	D00	USRC	4100	Fisheries Equipment	\$14,710
010	J01		4300	Retriever and Tripod	6,500
010	J01		4200	General Fleet Infrastructure Improvements	25,000
010	U00		4300	(4) Flock ALPR	14,600
010	U00		4300	Evidence Dryer	7,000
010	U00		4300	Glock Model 45, 9mm handguns with red dot	11,154
050	Z00		4300	Endoscopy Equipment	45,000
050	Z00		4300	Veterinary Retinal Camera	10,000
075	I00		4100	DW Non-Landfill Stormwater Management	50,000
075	I00		4100	Churchill Fleet Tank Remediation	30,000
075	I00		4100	Unanticipated Remediation Sites	10,000
075	I00		4100	DW Lab Pack	4,000
075	I00		4100	Fly Dump Special Disposal	6,000
075	I00		4100	Songbird Slough Storm Sewer tree removals	30,000
075	I00		4100	SJF Drainage Improvement Project	10,000
075	I00	BLWL	8021	BW New Gas & Leachate Improvement Construction	3,000,000

075	I00	MLNT	8493	MLN River Restoration Construction	93,000
075	I00	MLNT	8493	MLN River CQA	25,000
085	I00		4200	Flow Meters (4)	30,000
131	GMD		4200	Irrigation Plan	20,000
131	GMD		4200	Natural Area Pollinator Prairie Project	15,000
131	GMD		4200	Irrigation Pond Bio-Mass Project	30,000
131	MMD		4300	Toro Workman HDX	35,000
131	MMD		4300	Light Duty Utility Vehicle	13,000
131	MMD		4300	Light Duty Utility Vehicle	13,000
131	MMD		4300	Rough Mower	90,000
131	MMK		4200	Architectural Services/Clubhouse Renovation	150,000
131	MMK		4200	Site Master Plan Design Development	350,000
131	OMD		4300	Light Duty Utility Vehicle	13,000
131	OMD		4300	Light Duty Utility Vehicle	13,000
131	OMD		4300	Range Picker Cart	16,000
131	OMD		4300	Triplex Mower w/ verticut reels	58,000
131	OMD		4300	Fairway Mower	72,340
131	OMD		4300	Pull Behind Turbine Blower	9,000
131	OMD		4300	Mini Excavator	55,000
131	OMD		4300	Walk Behind Vert-Cut Mower	15,000
131	OMK		4200	Seal Coat Parking Lot	35,000
131	OMK		4200	FF&E and Landscaping	150,000
131	OMK		4200	Phase III Cart Path Curbing Project	30,000
131	OMK		4200	Old pro shop redevelopment plan	60,000
131	OMK		4200	Course Improvements	50,000
131	OMK		4200	Old Pro Shop Renovation	490,000
215	P00		5232	Pratt's Wayne Segment	116,010
215	P00		5452	Z-452-051 Blackwell to West DuPage Woods	360,000

215	P00		5454	District Wide Masterplan Initiatives	348,800
220	P00		5232	Z-232-005 Pratt's Wayne Segment	130,000
220	P00		5454	CERASP Phase II Project M-450-003	99,300
220	P00		5454	Blackwell Grounds & NRM Campus Prelim Design Z-021-030	100,000
220	P00		5454	Mayslake Education Center Masterplan M-591-000A	109,250
220	P00		5454	District Wide Flush Washroom	6,600
220	P00		6450	Z-450-320 Districtwide Stormwater Management Compliance	84,555
220	P00		6590	Mayslake Upper and Lower Lake Improvements	25,000
221	P00		5022	Z-452-051 Blackwell to West DuPage Woods	500,000
221	P00		5093	Egerman Woods Restoration	120,000
221	P00		5113	Fisher Woods Restoration	342,978
221	P00		5163	Herrick Lake Restoration	99,171
221	P00		5232	Z-232-006 Pratt's Wayne Woods RTP Trail	300,000
221	P00		5282	WFG Parking Lot at Cass Avenue and Bluff Rd.	25,000
221	P00		5283	WFG Restoration Bluff Savana	272,570
221	P00		5323	West Chicago Prairie Restoration	250,000
221	P00		5463	Hickory Grove Restoration	89,000
221	P00		6450	Z-450-021 District Wide BMP Phase VI	100,000
222	P00		5021	Blackwell Grounds and Natural resource Management Facility Z-021-031	300,000
222	P00		5022	Blackwell to West DuPage Woods Z-452-051	1,000,000
222	P00		5163	Restoration Herrick Lake Phase II	1,200,000
222	P00		5282	WFG Parking Lot and Trailhead Improvements Z-282-013/012	130,000
222	P00		5442	Salt Creek Marsh Trail Replacement Z-442-002	225,000
222	P00		5454	District Wide Interpretive Signs Z-454-027	25,000
222	P00		5773	SJF Show Stable Courtyard Landscaping Z-774-001	20,000
223	P00		5124	Graue Mill Site Improvements Z-124-004	283,557
223	P00		5232	Pratts Wayne Woods Trail Z-232-006	75,000
223	P00		5241	Salt Creek Park Bridge Replacement	50,000

223	P00		5302	Klein Road Trail	52,000
223	P00		5362	Wood Dale Grove Trail Improvements Z-362-002	75,000
223	P00		5451	Greene Valley Natural Resources Program Support Building Z-451-035	1,415,000
223	P00		5451	District Wide Flush Washrooms Z-451-037	3,415,000
223	P00		5454	District Wide Stormwater BMP's Phase VII Z-456-021	250,000
223	P00		5591	Mayslake Hall Exterior Improvements Z-591-026	349,346
224	P00		5021	GNRMMC Design Z-021-030	700,000
224	P00		5071	Danada HQ Solar Array Z-071-059	1,350,000
224	P00		5071	Danada House & Atrium Improvements Z-071-056	6,000,000
224	P00		5073	Danada Garden Improvements Z-073-001	240,000
224	P00		5073	Danada Rice Lake Restoration	180,000
224	P00		5123	Fullersburg Butler Woods Restoration	525,000
224	P00		5151	Oak Cottage Cultural Resources Evaluation Z-151-007	50,000
224	P00		5152	Greene Valley Masterplan Improvements Z-152-014	150,000
224	P00		5191	Maple Grove Bridge Replacement Z-191-001 Phase I	285,000
224	P00		5341	Willowbrook Structures Z-341-027	120,000
224	P00		5451	Greene Valley NRPSB Z-451-035	896,014
224	P00		5453	District Wide Natural Resource Restoration	340,000
224	P00		5454	Annual Building Renewal Fund Funding	250,000
224	P00		5593	Mayslake Garden Improvements	120,000
500	J00		4200	ERP Contingency	25,000
500	J00		4200	ERP Software	85,000
500	J00		4200	ERP Upgrade Hardware	50,000
500	J01		4300	#383 - FAC - New 1 Ton Pickup w/ Plow	60,000
500	J01		4300	#384 - FAC - New Bucket Truck	100,000
500	J01		4300	#476 - FAC - New Ford Explorer	50,000
500	J01		4300	#B0171 - FAC - New Hydraulic Tamper	12,000
500	J01		4300	#LP005 - FAC - New People Lift	50,000

500	J01		4300	#TR194 - BSO - New Trailer	16,000
500	J01		4300	#493 - LE - New Police SUV	50,000
500	J01		4300	#527 - LE - New Police SUV	50,000
500	J01		4300	#546 - LE - New Police Hybrid	65,000
500	J01		4300	#547 - LE - New Police Hybrid	65,000
500	J01		4300	#548 - LE - Police Hybrid	65,000
500	J01		4300	#549 - LE - Police Hybrid	65,000
500	J01		4300	#T0188 - KCF - New Six Person Golf Cart	20,000
500	J01		4300	#455 - PLAN - New Pickup Truck	54,000
500	J01		4300	#TR188 - GRDS/LAND - New Trailer	15,000
500	J01		4300	#381 - ECO - New Pickup Truck	50,000
500	J01		4300	#C0058 - GRDS/FPR - New Chipper	85,000
500	J01		4300	#R0027 - GRDS/TRLS - New Stump Grinder	5,000
500	J01		4300	#336 - GRDS/RDS	50,000
500	J01		4300	#462 - RDS/TRLS - New Pickup Truck	54,000
500	J01		4300	#382 - ECO - New Pickup Truck	50,000
500	J01		4300	#484 - ECO - New Pickup Truck	54,000
500	J01		4300	#453 - USRC - New Pickup Truck	54,000
500	J01		4300	NEW - GOLF - New Dump Truck	85,000
500	J01		4300	NEW - LPG Conversion Kits	62,000
500	J01		4300	#485 - BSO - New Pickup Truck w/Plow	58,000
500	J01		4300	#488 - CSO - New Pickup Truck w/ Plow	58,000
500	J01		4300	#471 - ENG - New Pickup Truck	54,000
500	J01		4300	#451 - PLAN - New Pickup Truck	54,000
500	J01		4300	#373 - GRDS/FOR - New Bucket Truck	260,000
500	J01		4300	NEW - NRM - New SUV Hybrid	50,000
500	J01		4300	#393 - NRM - New Dump Truck	90,000
500	J01		4300	#TR137 - NRM - New Trailer	18,000

500	J01		4300	#583 - GRDS/RDS - New Dump Truck	75,000
500	J01		4300	#M0700 - GRDS/LAND - New Z-Turn Mower	18,000
500	J01		4300	#M0701 - GRDS/LAND - New Z-Mower	18,000
500	J01		4300	#T0195 - GRDS/LAND - New Tractor	48,000
500	J01		4300	#T0217 - GRDS/LAND	20,000
500	J01		4300	#486 - USRC - New Pickup Truck	56,000
500	P00		5022	Z-022-017 Blackwell Mack Road Trail	103,558
500	P00		5121	Fullersburg York Road Underpass Z-122-009	586,315
500	P00		5241	Z-241-004 Salt Creek Park Bridge Replacement	13,718
500	P00		5352	Z-452-052 Winfield Mounds to West DuPage Woods	62,014
500	P00		5451	Z-191-001 Maple Grove Bridge Replacement	75,000
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	Z-452-051 Blackwell to West DuPage Woods	360,000
500	P00		5752	Z-754-001 Dunham Woods Parking Lot and Trail Construction	150,000
500	P00		5752	Z-754-001 Dunham Woods Parking Lot and Trail Improvements	44,537
530	J00		4200	USRC Chemical Exhaust System	10,000
530	J00		4200	Danada Barn Exteriors	150,000
530	J00		4200	Mallard North Landfill Bridge Rehabilitation	200,000
530	J00		4200	York Woods Shelter Rehabilitation 371-001	17,000
530	J00		4200	Blackwell Cenacle Bridge Rehabilitation	870,000
530	J00		4200	Environmental Abatement Services	70,000
530	J00		4200	Demolition Services	70,000
530	J00		4200	USRC Attic Mold Remediation	40,000
530	J00		4200	Split Rail Fence Replacements	20,000
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	Owner's Contingency	460,000
540	P00		5341	Construction Managers Fees	1,421,415
540	P00		5341	Phase C Outdoor Rehabilitation Phase II	1,748,961
540	P00		5341	Machinery & Equipment	450,000
540	P00		5341	Phase B1 - Clinic and Visitor Center	10,099,318
540	P00		5342	Phase B2 Site Development	1,400,000
540	P00		5343	Phase B2 Landscape Restoration	418,540
540	P00		5343	Wildlife Observation and Interpretive Nodes and Restoration	400,000
540	P00		5344	Backup Generator Connection	270,000
540	P00		5344	Enhanced Interpretive Exhibit 2	250,000
540	P00		5344	Interior Interpretive Exhibits	503,700
				Total	\$51,982,824

Capital Projects and Initiatives Fiscal Year 2025 thru 2029

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	2025	2026	2027	2028	2029	Total
010 - General Fund						
Cameras and software	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$112,500
Cameras	12,000	-	-	15,000	-	27,000
Drone Camera	10,400	-	-	21,008	-	31,408
Body cameras and tasers	77,849	77,849	77,849	77,849	77,849	389,243
Fund 010 Total	122,749	100,349	100,349	136,357	100,349	560,151
050 - Zoological Fund						
Snyder ICU Bank Cage	20,000	-	-	-	-	20,000
HVM Hyperbaric Chamber	40,000	-	-	-	-	40,000
Other Equipment and Needs	-	50,000	50,000	50,000	50,000	200,000
Fund 050 Total	60,000	50,000	50,000	50,000	50,000	260,000
070-086 - Districtwide Environmental Funds						
Clean Energy Projects - Landfill	250,000	250,000	250,000	250,000	250,000	1,250,000
Land Acquisition	12,000,000	17,000,000	14,000,000	7,000,000	2,000,000	52,000,000
Fund 075 Total	12,250,000	17,250,000	14,250,000	7,250,000	2,250,000	53,250,000
131 - Golf Enterprise Fund						
Turf Equipment Replacement Oak Meadows	150,000	157,500	165,375	173,644	182,326	828,845
Turf Equipment Replacement Maple Meadows	75,000	78,750	82,688	86,822	91,163	414,422
Turf Equipment Replacement Green Meadows	25,000	26,250	27,563	28,941	30,388	138,141
Maple Golf Preserve Renovation	3,500,000	2,500,000	-	-	-	6,000,000
Maple Clubhouse Renovation	1,750,000	-	-	-	-	1,750,000
Fund 131 Total	5,500,000	2,762,500	275,625	289,406	303,877	9,131,408

215-230 - Construction and Development Funds						
Grounds & Natural Resource Campus	18,000,000	15,000,000	2,000,000	-	-	35,000,000
Blackwell Mack Rd Trail Phase III Design and Construction	150,000	-	-	-	-	150,000
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	350,000	750,000	400,000	-	-	1,500,000
Greene Valley Masterplan Improvements	1,000,000	1,500,000	-	-	-	2,500,000
Herrick Lake Scout Cabin	650,000	-	-	-	-	650,000
Herrick Lake Masterplan Improvements	150,000	2,000,000	1,000,000	-	-	3,150,000
Salt Creek Park Bridge Utility Relocate	250,000	-	-	-	-	250,000
Salt Creek Park Bridge Replacement	215,000	-	-	-	-	215,000
Salt Creek Park Elizabeth Drive Bridge	515,000	-	-	-	-	515,000
Salt Creek Park Bridge Removal and Trail Modifications	-	800,000	750,000	-	-	1,550,000
Klein Road Trail	150,000	400,000	-	-	-	550,000
Maple Meadows Master Plan Improvements	3,500,000	6,500,000	-	-	-	10,000,000
Salt Creek Marsh Trail Reconstruction	275,000	1,800,000	550,000	-	-	2,625,000
District Wide Solar Beacon Improvements	150,000	-	-	-	-	150,000
District Wide ADA Transition Plan Update	200,000	600,000	630,000	661,500	694,575	2,786,075
Districtwide BMP's	100,000	-	105,000	-	110,250	315,250
Maple Grove Bridge Replacement	450,000	1,250,000	-	-	-	1,700,000
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	500,000	5,000,000	-	5,750,000
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 215-230 Total	26,105,000	33,450,000	11,670,000	10,211,500	804,825	82,241,325
500 - Capital Improvement Fund						
Light Duty Vehicle	349,000	602,000	621,000	750,000	787,500	3,109,500
Med/Heavy Duty Vehicle	-	-	140,000	-	154,000	294,000
Equipment - ALL	796,000	561,000	829,000	700,000	735,000	3,621,000
EV Vehicle Replacements	200,000	300,000	315,000	330,750	347,288	1,493,038
EV Charging (District Vehicles)	1,200,000	1,200,000	500,000	525,000	551,250	3,976,250
Fund 500 Total	2,545,000	2,663,000	2,405,000	2,305,750	2,575,038	12,493,788
530 - Building Renewal Fund						
Mayslake HVAC and Mechanical System Improvements	2,500,000	500,000	-	-	-	3,000,000
St. James Farm Exterior Building Improvements	100,000	100,000	100,000	100,000	-	400,000
Baker House Stabilization Improvements	-	-	-	200,000	-	200,000
Baker House Roof Replacement	35,000	-	-	-	-	35,000
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
Churchill Ranger Operations Shop	20,000	-	-	-	-	20,000
Herrick Lake Cabin	650,000	-	-	-	-	650,000
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	157,500	165,375	173,644	182,326	828,845
Districtwide Demolitions	100,000	100,000	100,000	100,000	100,000	500,000
Districtwide Flush Washrooms	-	-	-	50,000	-	50,000
Fund 530 Total	4,205,000	1,932,500	1,565,375	973,644	482,326	9,158,845
Five Year Capital Improvement Program Total	\$50,787,749	\$58,208,349	\$30,316,349	\$21,216,657	\$6,566,414	\$167,095,516

APPENDIX D:
Forest Preserve District of DuPage County
STAFFING TABLE



**Forest Preserve District
of DuPage County**

Position Chart Summary

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

	2023			2024		
	FT	PT	Seasonals	FT	PT	Seasonals
Commissioners	7	0	0	7	0	0
Core Management	7	0	0	6	0	0
Finance	9	0	0	9	0	0
Natural Resources	26	0	8	26	1	11
Natural Resources/Grounds Management	44	0	5	44	0	9
Human Resources	5	1	0	6	1	2
Community Engagement Services	2	0	0	3	0	0
Land Preservation	2	1	0	2	1	0
Field Operations	5	0	0	5	0	0
Site Operations	26	0	7	26	8	28
Green Meadows	1	2	4	1	0	12
Danada Equestrian Center	4	0	5	5	4	5
Environmental Servies	6	0	2	8	0	2
Facilities Management	25	0	0	25	0	3
Fleet Management	14	0	0	14	0	1
Kline Creek Farm	6	2	3	6	5	2
Partnership & Philanthropy	3	0	0	3	0	0
Procurement Services	3	0	0	3	0	0
Mayslake	2	2	1	3	2	2
Maple Meadows	7	1	12	6	0	39
Community Relations	5	0	0	5	0	1
Visitor Services	10	0	0	10	0	7
Volunteer Services	2	1	0	3	0	0
Oak Meadows	10	0	30	12	0	32
Planning & Development	7	0	0	6	0	0
Public Safety & Services	1	0	0	2	0	0
Information Technology	6	0	1	7	0	2
Fullersburg	3	0	7	4	0	2
Resource Management & Development	2	0	0	2	0	0
St. James Farm	5	0	5	5	1	3
Law Enforcement	28	1	2	28	1	2
Willowbrook	11	6	2	13	8	19
Wetland Aquatic Riparian Program	2	0	0	2	0	4
	296	17	94	307	32	188
	407			527		

Position Chart by Department Detail

Fiscal Year 2024

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Commissioners	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Commissioners	6	0	0	0	6	6	0	0	0	6
President	1	0	0	0	1	1	0	0	0	1
Total	7	0	0	0	7	7	0	0	0	7

Core Management	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Records Coordinator	1	0	0	0	1	0	0	0	0	0
Executive Support Coordinator	1	0	0	0	1	0	0	0	0	0
Executive Director	1	0	0	0	1	1	0	0	0	1
Strategic Plan & Initiatives Manager	0	0	0	0	0	1	0	0	0	1
Executive Assistant	2	0	0	0	2	2	0	0	0	2
Manager of Strategic Plan & Initiatives	1	0	0	0	1	0	0	0	0	0
Executive Support Specialist	0	0	0	0	0	1	0	0	0	1
Staff Assistant - Vacant	0	0	0	0	0	0	0	0	0	0
Executive Advisor	1	0	0	0	1	1	0	0	0	1
Total	7	0	0	0	7	6	0	0	0	6

Partnership & Philanthropy	2023					2024				
	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	1	0	0	0	1
Total	3	0	0	0	3	3	0	0	0	3

Human Resources	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Human Resources Generalist	1	0	0	0	1	0	0	0	0	0
Senior Human Resources Generalist	1	0	0	0	1	0	0	0	0	0
Human Resources Assistant	1	0	0	0	1	0	0	1	0	1
HRIS and Employee Programs Coordinator	1	0	0	0	1	0	0	0	0	0
HRIS & Data Coordinator	0	0	0	0	0	1	0	0	0	1
Human Resources & Benefits Specialist	0	0	0	0	0	0	0	0	0	0
Safety & WC Specialist - Vacant	0	0	0	0	0	0	0	0	0	0
Human Resources Supervisor	0	0	0	0	0	1	0	0	0	1
Seasonal Admin	0	0	0	0	0	0	0	1	0	1
Human Resources Coordinator	0	1	0	0	1	1	1	0	0	2
Human Resources Manager	1	0	0	0	1	0	0	0	0	0
Human Resources Specialist	0	0	0	0	0	1	0	0	0	1
Benefits & Wellness Coordinator	0	0	0	0	0	1	0	0	0	1
Chief Human Resources Officer	0	0	0	0	0	1	0	0	0	1
Total	5	1	0	0	6	6	1	2	0	9

Volunteer Services	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Volunteer Services Field Liaison	0	1	0	0	1	1	0	0	0	1
Volunteer Services Coordinator	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	0	0	0	0	0	1	0	0	0	1
Total	2	1	0	0	3	3	0	0	0	3

Information Technology	2023					2024				
	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	0	0	0	0	0	1	0	1
GIS Coordinator	1	0	0	0	1	1	0	0	0	1
Continuous Improvement/Info Governance Specialist	0	0	0	0	0	1	0	0	0	1
Total	6	0	1	0	7	7	0	2	0	9

Finance	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Director of Finance	1	0	0	0	1	1	0	0	0	1
Payroll Clerk	1	0	0	0	1	0	0	0	0	0
Payroll Associate	0	0	0	0	0	1	0	0	0	1
Administrative Associate	0	0	0	0	0	1	0	0	0	1
Administrative Assistant	1	0	0	0	1	0	0	0	0	0
Assistant Director of Finance	1	0	0	0	1	1	0	0	0	1
Management Analyst - Vacant	0	0	0	0	0	1	0	0	0	1
Senior Accountant	1	0	0	0	1	1	0	0	0	1
Financial Associate	0	0	0	0	0	1	0	0	0	1
Accountant	2	0	0	0	2	2	0	0	0	2
Senior Account Clerk	2	0	0	0	2	0	0	0	0	0
Total	9	0	0	0	9	9	0	0	0	9

Procurement Services	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Messenger	1	0	0	0	1	1	0	0	0	1
Purchasing Services Assistant	1	0	0	0	1	0	0	0	0	0
Purchasing Services Supervisor	1	0	0	0	1	0	0	0	0	0
Assistant Procurement Administrator	0	0	0	0	0	1	0	0	0	1
Procurement Administrator	0	0	0	0	0	1	0	0	0	1
Total	3	0	0	0	3	3	0	0	0	3

Natural Resources	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Natural Resource Technician (N)	2	0	0	0	2	0	0	0	0	0
Natural Resource Technician	4	0	2	0	6	6	0	2	0	8
GIS Analyst	1	0	0	0	1	1	0	0	0	1
Senior Natural Resource Technician	2	0	0	0	2	2	0	0	0	2
Natural Resource Project Coordinator	2	0	0	0	2	1	0	0	0	1
Natural Resources PP	0	0	3	0	3	0	0	7	0	3
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	0	0	0	0	0	1	0	0	0	1
Aquatic Resource Supervisor	1	0	0	0	1	1	0	0	0	1
Natural Resources Project Specialist	0	0	0	0	0	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
Natural Resources Project Team Crew Leader	1	0	0	0	1	0	0	0	0	1
Ecology Entomology	0	0	2	0	2	0	0	2	0	2
Ecology Coordinator	1	0	0	0	1	0	0	0	0	0
Ecology Supervisor	0	0	0	0	0	1	0	0	0	1
Total	26	0	7	1	34	26	0	11	1	38

Grounds Management	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Maintenance Worker	25	0	0	0	25	0	0	0	0	25
Maintenance Tech II Grounds	0	0	0	0	0	23	0	0	0	23
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	3	0	0	0	3	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	0	0	0	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	44	0	5	0	49	43	0	9	0	52

Planning & Development	2023					2024				
	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	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Administrative Assistant - Part-time	0	1	0	0	1	0	0	0	0	0
Administrative Associate	0	0	0	0	0	0	1	0	0	1
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	2023					2024				
	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	1	0	0	0	1	1	0	0	0	1
Environmental Engineer	0	0	0	0	0	1	0	0	0	1
Sr. Environmental Engineer	0	0	0	0	0	1	0	0	0	1
Landscape Seasonal	0	0	2	0	2	0	0	2	0	2
Total	6	0	2	0	8	8	0	2	0	10

Public Safety & Services	2023					2024				
	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	0	0	0	0	0	1	0	0	0	1
Total	1	0	0	0	1	2	0	0	0	2

Law Enforcement	2023					2024				
	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	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

Ranger Operations	2023					2024				
	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	0	0	0	0	0	1	0	1
Camp Counselor PP	0	0	0	0	0	0	0	1	0	1
Ranger Camp Counselor Seas	0	0	0	0	0	0	0	1	0	1
Ranger Seas	0	0	0	0	0	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	6	6	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	1	6	33	26	0	28	8	62

Facilities Management	2023					2024				
	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	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	0	0	0	0	0	3	0	3
Sign Technician	1	0	0	0	1	1	0	0	0	1
Total	25	0	0	0	25	25	0	3	0	28

Field Operations	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Operational Resources Manager	1	0	0	0	1	0	0	0	0	0
Custodian	4	0	0	0	4	4	0	0	0	4
Facilities Assistant Manager	0	0	0	0	0	1	0	0	0	1
Total	5	0	0	0	5	5	0	0	0	5

Fleet Management	2023					2024				
	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	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	2	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 Supervisor	1	0	0	0	1	0	0	0	0	0
Fleet Assistant Manager	1	0	0	0	1	1	0	0	0	1
Mechanic Seasonal	0	0	0	0	0	0	0	1	0	1
Total	14	0	0	0	14	14	0	1	0	14

Community Engagement Services	2023					2024				
	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	0	0	0	0	0	1	0	0	0	1
Total	2	0	0	0	2	3	0	0	0	3

Community Relations	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Executive Assistant	1	0	0	0	1	1	0	0	0	1
Creative Lead	1	0	0	0	1	0	0	0	0	0
Seasonal Multimedia Assistant	0	0	0	0	0	0	0	1	0	1
Communications Specialist	0	0	0	0	0	2	0	0	0	2
Communications Lead	1	0	0	0	1	0	0	0	0	0
Multimedia Content Coordinator	1	0	0	0	0	0	0	0	0	0
Multimedia Content Specialist	0	0	0	0	0	1	0	0	0	1
Digital Communications Specialist	1	0	0	0	1	1	0	0	0	1
Total	5	0	0	0	5	5	0	1	0	6

Danada Equestrian Center	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Equestrian Program Coordinator	2	0	0	0	2	0	0	0	0	0
Equestrian Program Supervisor	0	0	0	0	0	2	0	0	0	2
Equestrian Program Assistant (INT)	0	0	0	1	1	0	0	0	1	1
Equestrian Assistant	0	0	0	0	0	1	0	4	3	8
Equestrian Assistant (INT)	0	0	0	4	4	0	0	0	0	0
Equestrian Program Assistant	1	0	0	0	1	1	0	0	0	1
Staff Assistant	1	0	0	0	1	0	0	0	0	0
Administrative Associate	0	0	0	0	0	1	0	0	0	1
Eques Care and Fac Mnt Seas	0	0	0	0	0	0	0	1	0	1
Total	4	0	0	5	9	5	0	5	4	14

Fullersburg Woods	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Fullersburg Woods Campus Coordinator	1	0	0	0	1	1	0	0	0	1
Interpreter PP	0	0	1	0	1	0	0	2	0	2
Heritage Site Logistics Manager	1	0	0	0	1	1	0	0	0	1
Custodian - Vacant	0	0	0	0	0	0	0	0	0	0
Administrative Associate	1	0	0	0	1	1	0	0	0	1
STEM/School Outreach Coordinator (INT)	0	0	0	0	0	0	0	0	0	0
Seasonal Summer Camp Education	0	0	5	0	5	0	0	0	0	0
Heritage Interpreter	0	0	1	0	1	1	0	0	0	1
Total	3	0	7	0	10	4	0	2	0	6

Kline Creek Farm	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Heritage Interpreter	2	0	0	0	2	2	0	0	0	2
Interpreter PP	0	0	0	0	0	0	0	1	0	1
Historical Interpretation & Collections Coordinator	1	0	0	0	1	1	0	0	0	1
Administrative Associate	1	0	0	0	1	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	0	3	11	6	2	2	3	13

Mayslake Peabody Estate	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Public Program Specialist	1	0	0	0	1	1	0	0	1	2
Heritage Interpretation and Collections Supervisor	1	0	0	0	1	1	0	0	0	1
Heritage Interpreter	0	0	0	1	0	1	0	0	0	1
Heritage Interpreter (PT)	0	2	0	0	2	0	1	0	0	1
Exhibit Staff	0	0	0	0	0	0	0	1	0	1
Clerical Staff	0	0	0	0	0	0	0	1	0	1
Total	2	2	0	1	5	3	1	2	1	7

St. James Farm	2023					2024				
	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	0	3	0	3	0	1	1	0	2
Equestrian Experience Manager	1	0	0	0	1	1	0	0	0	1
Total	5	0	5	0	10	5	1	3	0	9

Visitor Services	2023					2024				
	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
Heritage Interpreter	1	0	0	0	1	0	0	0	0	0
Visitor Services Supervisor	1	0	0	0	1	1	0	0	0	1
Environmental Interpretation Supervisor	0	0	0	0	0	1	0	0	0	1
Manager of Visitor Engagement Services	1	0	0	0	1	0	0	0	0	0
Clerical Seas	0	0	0	0	0	0	0	1	0	1
Administrative Associate	0	0	0	0	0	1	0	2	0	3
Education Associate	0	0	0	0	0	0	0	4	0	4
Total	10	0	0	0	10	10	0	7	0	17

Willowbrook Wildlife Center	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Process Improvement Coordinator	0	1	0	0	1	0	1	0	0	1
Wildlife Program Coordinator	0	0	0	0	0	0	1	0	0	1
Resident Wildlife Supervisor	1	0	0	0	1	1	0	0	0	1
Seasonal Rehab Keeper	0	0	2	0	2	0	0	10	0	10
Wildlife Associate	0	4	0	0	4	0	4	0	0	4
Wildlife Interpreter	1	0	0	0	1	1	1	0	0	2
Rehab Wildlife Keeper	3	1	0	0	4	3	0	0	1	4
Resident Wildlife Keeper	1	0	0	0	1	1	1	1	0	3
Administrative Associate	0	0	0	0	0	0	0	2	0	2
Office Coordinator	1	0	0	0	1	0	0	0	0	0
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	0	0	0	0	0	1	0	6	0	7
Staff Veterinarian	1	0	0	0	1	1	0	0	0	1
Wildlife Education Supervisor	0	0	0	0	0	1	0	0	0	1
Wildlife Services Supervisor	0	0	0	0	0	1	0	0	0	1
Education Specialist	1	0	0	0	1	0	0	0	0	0
Custodian	0	0	0	0	0	1	0	0	0	1
Operational Administrator	0	0	0	0	0	1	0	0	0	1
Total	11	6	2	0	19	14	8	19	1	42

Wetland Aquatic & Riparian Program	2023					2024				
	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 Planning	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Project Planner	2	0	0	0	2	0	0	0	0	0
Capital Development & Planning Supervisor	0	0	0	0	0	1	0	0	0	1
Preserve Project Designer	0	0	0	0	0	2	0	0	0	2
Senior Project Manager	1	0	0	0	1	1	0	0	0	1
Administrative Assistant - Vacant	0	0	0	0	0	0	0	0	0	0
Landscape Architect-HazMat Coordinator	1	0	0	0	1	0	0	0	0	0
Landscape Architect Supervisor	1	0	0	0	1	0	0	0	0	0
Preserve Project Manager	0	0	0	0	0	1	0	0	0	1
Assistant Director of Resource Mngmt & Development	1	0	0	0	1	0	0	0	0	0
Construction Project Manager	1	0	0	0	1	1	0	0	0	1
Total	7	0	0	0	7	6	0	0	0	6

Green Meadows	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	2	0	2	0	0	3	0	3
Golf Maintenance Coordinator	1	0	0	0	1	1	0	0	0	1
Pro Shop Attendant	0	2	2	0	4	0	0	8	0	8
Golf Assistant	0	0	0	0	0	0	0	1	0	0
Total	1	2	4	0	7	1	0	12	0	12

Maple Meadows	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	10	0	10	0	0	6	0	6
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	1	0	1	0	0	8	0	8
Golf Assistant	1	0	0	0	1	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	0	1	0	0	1	0	1	0	0	1
Pro Shop Attendant	0	0	1	0	1	0	0	3	0	3
On-Course Concession Attendant	0	0	0	0	0	0	0	2	0	2
Golf Services Attendant	0	0	0	0	0	0	0	18	0	18
Director of Business Enterprises - Vacant	1	0	0	0	1	1	0	0	0	1
Total	7	1	12	0	20	6	1	39	0	46

Oak Meadows	2023					2024				
	FT	PT	Seasonal	Intermittent	Total	FT	PT	Seasonal	Intermittent	Total
Grounds Worker	0	0	15	0	15	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	0	0	0	0	0	1	0	0	0	1
Lead Cook	0	0	0	0	0	1	0	0	0	1
Clubhouse Maintenance Specialist	0	0	0	0	0	0	0	0	0	0
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	15	0	15	0	0	4	0	4
Golf Custodian	0	0	0	0	0	0	0	3	0	3
On-Course Concession Attendant	0	0	0	0	0	0	0	1	0	1
Golf Bar & Grill Attendant	0	0	0	0	0	0	0	1	0	1
Restaurant Bartender	0	0	0	0	0	0	0	5	0	5
Restaurant Dishwasher	0	0	0	0	0	0	0	5	0	5
Restaurant Host	0	0	0	0	0	0	0	4	0	4
Restaurant Server	0	0	0	0	0	0	0	4	0	4
Golf Services Supervisor	1	0	0	0	1	1	0	0	0	1
Total	10	0	30	0	40	12	0	32	0	44

APPENDIX E:
Forest Preserve District of DuPage County
FINANCIAL FORECAST





Memo

Date: October 23, 2023

To: Board of Commissioners
Karie Friling, Executive Director

From: Andrew Brown - Director of Finance

RE: FY 2023 BUDGET - NINE MONTH STATUS UPDATE

The nine month budget report provides an overview of current fiscal year performance at the three quarter mark measured against the 2023 budget. This report serves as another check point in the fiscal year to ensure revenues and expenditures are performing as expected. The nine month report provides a final analytical review of the 2023 fiscal year and plan for the proposed 2024 Budget.

Inflationary impacts across all departments for supplies, commodities, and services is still present in the 2023 actuals. Inflation grew by 13.5 percent in 2021 and 2022, staff is projecting 2023 to finish the year up an additional 4.0 percent, bringing the three-year total to 17.5%. District staff have diligently monitored those cost impacts. District staff have done a wonderful job mitigating impacts and exploring other strategies.

The 2023 fiscal year is already showing actual data of normalized operations and capital spending. Operations are set to come in at 96.3 percent to budget, General Fund Operations are tracking to 99.5 percent. The capital budget has been consistent over the past three fiscal years, many projects deferred due to the cost exceeding projections. Many of those costs are coming down as anticipated, this is coming through in projections as well showing capital spending up about 60 percent over FY 2021 and FY 2022.

Finance Department staff will continue to evaluate and monitor revenues and expenditures for the remainder of the fiscal year, working hand in hand with departments to ensure budget parameters are met. The District's overall financial performance is in line with budget assumptions for 2023. Any excess spending over the adopted FY 2023 departmental/fund budget will require a budget amendment and be communicated to the District Board.

The nine-month report also includes a financial forecast for fiscal years 2024 thru 2028. The forecast provides insight into operational expectations utilizing historical trends and anticipated economic data. The forecast outlines the District's revenue and expenditure projections with no major changes to strategy and approach. This information is provided to give District Leadership the ability to assess and make decisions for future sustainability using available information.

General Fund Revenue Highlights

Nearly 60 percent of the General Fund’s revenue is comprised of property tax. Provided below is a chart of total General Fund Revenue collected to date.

Revenues	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
CURRENT LEVY	22,781,000	22,318,795	97.97%	23,933,520	23,418,166	97.85%
PRIOR LEVIES	-	20,018	100.00%	-	5,621	100.00%
PERSONAL PROPERTY REPLACEMENT TAX	1,372,000	2,660,431	193.91%	1,840,000	2,473,255	134.42%
PERMITS/PROGRAMS	1,357,740	1,133,323	83.47%	1,384,783	1,189,715	85.91%
LAW ENFORCEMENT REIMBURSEMENTS	-	3,736	0.00%	58,614	3,736	6.37%
STATE	325,000	57,003	17.54%	47,467	6,522	13.74%
LOCAL	-	35,357	100.00%	21,112	39,216	185.75%
FEDERAL GRANTS & REIMBURSEMENTS	-	-	0.00%	100,000	-	0.00%
OTHER	6,154	642	10.43%	-	-	0.00%
CROPLAND CONVERSIONS	71,925	36,750	51.09%	68,925	35,250	51.14%
EASEMENT FEES AND DEFAULTS	120,000	259,892	216.58%	50,000	35,125	70.25%
COURT FINES	57,000	29,735	52.17%	40,000	38,454	96.14%
INVESTMENT INCOME	116,000	(5,315,930)	-4582.70%	120,000	12,526,097	10438.41%
LANDFILL GAS ROYALTIES	42,000	63,441	151.05%	65,000	36,130	55.58%
GUARD RESIDENCE MAINTENANCE FEES	33,000	26,338	79.81%	36,120	25,908	71.73%
INTERFUND TRANSFERS IN	18,000	-	0.00%	18,000	-	0.00%
PRIVATE SECTOR SUPPORT	-	-	0.00%	-	-	0.00%
OTHER NONTAXABLE	158,657	186,535	117.57%	207,218	98,347	47.46%
DONATIONS	55,609	97,390	175.13%	39,489	311,815	789.62%
INTERFUND OPERATING TRANSFERS IN	-	-	0.00%	5,685,145	-	0.00%
Total	26,514,085	21,613,455	81.52%	33,715,394	40,243,355	119.36%

General Fund revenues are exceeding budget by 19.36 percent, outpacing last year by 37.84 percent. General fund revenues are up over \$18 million year over year. This increase is attributed to a strong income from investments which the District did not have in the previous fiscal year.

Zoological Fund Revenue Highlights

Property tax has provided the main source of revenue for the Zoological fund. Provided below is a chart of total Zoological Fund Revenue collected to date.

Revenues	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
CURRENT LEVY	1,100,000	1,071,008	97.36%	1,154,890	1,157,551	100.23%
PERSONAL PROPERTY REPLACEMENT TAX	88,000	170,640	193.91%	114,000	153,234	134.42%
SUMMER CAMP	10,000	13,665	136.65%	12,000	-	0.00%
EDUCATION PROGRAMS	10,000	11,386	113.86%	-	4,406	100.00%
OTHER TAXABLE SALES	5,000	2,525	50.50%	5,000	3,601	72.02%
CASH OVER AND UNDER	-	(0)	0.00%	-	(179)	-100.00%
INVESTMENT INCOME	16,000	310,830	1942.69%	20,000	(408,205)	-2041.03%
DONATIONS	150,000	130,946	87.30%	150,000	119,774	79.85%
Total	1,379,000	1,711,001	124.08%	1,455,890	1,030,183	70.76%

Zoological Fund revenues are trending at 70.76 percent to budget, about 53 percent lower than fiscal year 2022. Revenues have seen a decrease from FY 22 as the Wildlife Center has seen its offerings limited during construction. Investment earnings are not comparable to previous year as they were smoothed for the previous year end financial statements. Investment income is expected to be aligned with budgetary information by end of fiscal year.

Golf Enterprise Fund Revenue Highlights

About 64 percent of the Golf Enterprise Fund's revenue are comprised of green fees. Provided below is a chart of total Golf Enterprise Fund Revenue collected to date.

Revenues	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
FACILITIES RENTAL	-	-	0.00%	-	50	100.00%
FOOD	591,200	357,196	60.42%	561,500	608,051	108.29%
NON-ALCOHOLIC BEVERAGES	125,000	78,051	62.44%	115,000	82,264	71.53%
BEER AND WINE	671,000	475,212	70.82%	638,000	625,227	98.00%
LIQUOR	185,000	147,309	79.63%	180,000	223,213	124.01%
CASH OVER AND UNDER	-	207	100.00%	-	972	100.00%
RANGE FEES	110,000	116,391	105.81%	135,000	166,188	123.10%
GREENS FEES	3,390,000	3,289,041	97.02%	3,585,000	3,858,132	107.62%
EQUIPMENT RENTAL FEES	1,070,000	951,841	88.96%	1,085,000	1,060,987	97.79%
PRO SHOP SUPPLIES & EQUIPMENT	178,000	219,379	123.25%	224,000	249,926	111.57%
DUPAGE GOLF CARDS	-	62	100.00%	-	-	0.00%
SERVICE CHARGE	15,000	33,558	223.72%	15,000	52,881	352.54%
INVESTMENT INCOME	20,000	544,382	2721.91%	25,000	(920,474)	-3681.89%
SALE OF GENERAL FIXED ASSETS	21,000	1,197	5.70%	13,000	5,250	40.38%
COMP FOR LOSS OF GENL FIXED ASSETS	-	3,206	100.00%	-	235	100.00%
Total	6,376,200	6,217,032	97.50%	6,576,500	6,012,903	91.43%

Golf Enterprise Fund revenues are trending at 91.43 percent, down from last year by 6.07 percent. Major revenue categories like greens fees, food and beverage are up dollar for dollar over the previous fiscal year. Continued revenue growth is projected as the Greenway Tap continues to expand its offerings.

All Other District Fund Revenues

Property taxes are the main component of revenue All Other District Funds. Provided below is a chart of All Other District Funds Revenues collected to date.

Revenues	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
CURRENT LEVY	27,398,025	27,030,299	98.66%	26,190,615	25,733,265	98.25%
PERSONAL PROPERTY REPLACEMENT TAX	440,000	853,199	193.91%	540,000	725,847	134.42%
STATE	1,502,800	204,638	13.62%	2,292,000	29,402	1.28%
LOCAL	12,500	256,328	2050.62%	431,000	440,945	102.31%
FEDERAL GRANTS & REIMBURSEMENTS	760,000	132,903	17.49%	2,250,000	-	0.00%
INVESTMENT INCOME	6,112,000	(21,658,813)	-354.37%	6,774,750	(11,084,866)	-163.62%
PRIVATE SECTOR SUPPORT	350,000	417,021	119.15%	350,000	506,256	144.64%
OTHER NONTAXABLE	2,125,000	134,249	6.32%	2,160,000	13,909	0.64%
DONATIONS	1,678,000	150,000	8.94%	3,528,000	0	0.00%
SALE OF GENERAL FIXED ASSETS	175,000	189,419	108.24%	185,000	81,978	44.31%
COMP FOR LOSS OF GENL FIXED ASSETS	-	122,474	100.00%	-	-	0.00%
INTERFUND OPERATING TRANSFERS IN	-	2,025,022	100.00%	38,521,016	133,111	0.35%
GENERAL OBLIGATION BOND PROCEEDS	-	32,545,000	100.00%	-	-	0.00%
PREMIUM ON BONDS SOLD	-	7,847,235	100.00%	-	-	0.00%
Total	40,553,325	50,248,975	123.91%	83,222,381	16,579,845	19.92%

All Other Funds revenues are trending at 19.92 percent, behind last year by over 100%. Taxes, State, Local and Private Sector Support are all outperforming to budget but the one time influx of bond proceeds in the previous fiscal year not present in FY23 drives the over 100% variance.

The District's most reliable revenue source, the tax levy, is performing as expected. Corporate Personal Property Replacement is still up significantly compared to budget but is expected to start normalizing in FY 2024. Donations are under performing versus budget but will ramp up with targeted support campaigns planned for late 2023. All the bond proceeds collected are expected to be spent by spring of 2024. A majority of the remaining expenditures are related to the Willowbrook project with some funds being spent in 2023 on the Waterfall Glen parking lot project and the near completion of the Mayslake project.

General Fund Expenditure Review

Expenditures to date total \$21.6 mil or 63.89 percent of the approved budget, down about \$500 thousand from FY 2022. The general fund has performed much as expected in FY 23 as we continue to see line items exposed to inflationary impacts.

Expenditures	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
REGULAR SALARIES & WAGES	16,133,510	11,396,149	70.64%	17,398,173	12,208,336	70.17%
OVERTIME	83,600	122,407	146.42%	105,050	108,556	103.34%
TEMPORARY SALARIES & WAGES	610,364	373,826	61.25%	636,484	583,016	91.60%
PART-TIME HELP	507,168	333,346	65.73%	433,132	320,430	73.98%
HOLIDAY PAY	25,000	15,682	62.73%	27,900	18,506	66.33%
COMMISSIONERS AND OFFICERS	375,000	266,826	71.15%	375,000	266,826	71.15%
SICK LEAVE PAYMENTS	-	74,688	100.00%	-	30,742	100.00%
VACATION LEAVE PAYMENTS	1,600	93,718	5857.35%	-	104,230	100.00%
EMPLOYEE RETENTION PAYMENTS	10	115,030	1150299.00%	593,199	174,301	29.38%
EMPLOYEE MEDICAL & DENTAL INSURANCE	3,287,527	2,557,322	77.79%	3,607,279	2,805,242	77.77%
OFFICE SUPPLIES	41,650	23,834	57.23%	44,845	30,376	67.74%
OPERATING SUPPLIES	425,814	156,981	36.87%	402,705	250,542	62.21%
SUMMER CAMP EXPENSES	-	9,021	100.00%	14,660	8,524	58.14%
FUEL & LUBRICANTS	494,194	537,788	108.82%	653,144	443,569	67.91%
EQUIPMENT PARTS	408,625	283,033	69.26%	434,925	339,444	78.05%
GROUNDS MAINT SUPPLIES	373,980	281,372	75.24%	439,389	298,340	67.90%
BLDG & OTHER MAINT SUPPLIES	403,280	321,448	79.71%	468,676	280,277	59.80%
SMALL TOOLS & MINOR EQUIPMENT	441,014	253,960	57.59%	514,205	260,673	50.69%
PURCHASES FOR RESALE	76,490	55,972	73.18%	90,700	79,968	88.17%
PROFESSIONAL SERVICES	1,075,590	622,870	57.91%	1,072,266	607,635	56.67%
LEGAL	176,000	101,237	57.52%	182,000	170,180	93.51%
INSURANCE SERVICES & PREMIUMS	168,425	3,412	2.03%	-	-	0.00%
UTILITIES	885,599	595,430	67.23%	1,291,427	648,845	50.24%
RENTS & LEASES	272,309	147,597	54.20%	289,409	161,279	55.73%
STRCTRL & GRDS REPAIR & MAINT SVCS	1,331,496	660,590	49.61%	1,079,196	559,160	51.81%
GUARD RESIDENCES	-	4,396	100.00%	10,000	12,836	128.36%
EQUIP REPAIR & MAINT SERVICES	560,995	465,705	83.01%	637,085	538,881	84.59%
OTHER SERVICES & CHARGES	215,635	100,753	46.72%	206,345	124,872	60.52%
COMMISSIONER'S EXPENSES	6,815	1,338	19.64%	7,720	3,404	44.09%
TRAINING & DEVELOPMENT	195,242	79,843	40.89%	288,689	127,683	44.23%
LAND	-	51,740	100.00%	-	-	0.00%
OPER IMPROVEMENTS & STRUCTURES	24,000	3,287	13.70%	20,000	15,589	77.95%
EQUIPMENT	57,000	47,093	82.62%	98,675	89,463	90.66%
CONTINGENCY	500,000	-	0.00%	500,000	-	0.00%
TRANSFERS OUT	-	2,025,022	100.00%	2,000,000	-	0.00%
Total	29,157,932	22,182,713	76.08%	33,922,279	21,676,614	63.89%

Many of the inflationary increases are expected to continue through 2024. The increase in equipment is substantially due to supply chain issues easing and inventory becoming a bit more available but not back to projected levels.

Zoological Fund Expense Review

Expenditures to date total just under \$1.2 mil or 70.27 percent of the approved budget, about \$65,000 more than the prior year. The Zoological fund supports Willowbrook Wildlife Center and expenditures are trending as expected. Operating supplies are trending up and staff is working to contain those costs without impacting the level of service provided by the team at the Wildlife center.

Expenditures	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
REGULAR SALARIES & WAGES	647,378	433,996	67.04%	700,714	467,154	66.67%
OVERTIME	12,000	10,746	89.55%	12,000	14,318	119.32%
TEMPORARY SALARIES & WAGES	125,000	103,281	82.62%	153,920	118,473	76.97%
PART-TIME HELP	201,944	126,557	62.67%	176,798	174,491	98.70%
HOLIDAY PAY	-	3,121	100.00%	-	1,931	100.00%
VACATION LEAVE PAYMENTS	-	3,982	100.00%	-	1,674	100.00%
EMPLOYEE MEDICAL & DENTAL INSURANCE	168,157	130,255	77.46%	202,006	114,686	56.77%
OFFICE SUPPLIES	1,000	709	70.85%	1,200	446	37.17%
OPERATING SUPPLIES	137,750	180,402	130.96%	159,500	151,586	95.04%
SUMMER CAMP EXPENSES	-	579	100.00%	-	-	0.00%
EQUIPMENT PARTS	400	-	0.00%	400	-	0.00%
GROUNDS MAINT SUPPLIES	3,550	-	0.00%	1,700	-	0.00%
BLDG & OTHER MAINT SUPPLIES	32,250	16,914	52.45%	48,500	28,297	58.34%
SMALL TOOLS & MINOR EQUIPMENT	21,800	15,909	72.98%	12,500	2,193	17.55%
PURCHASES FOR RESALE	1,500	859	57.24%	1,500	174	11.62%
PROFESSIONAL SERVICES	42,684	23,542	55.15%	67,684	36,900	54.52%
INSURANCE SERVICES & PREMIUMS	3,700	-	0.00%	-	-	0.00%
UTILITIES	60,700	42,486	69.99%	86,350	44,678	51.74%
RENTS & LEASES	500	1,008	201.60%	1,000	357	35.66%
EQUIP REPAIR & MAINT SERVICES	1,500	946	63.06%	1,500	1,510	100.64%
OTHER SERVICES & CHARGES	6,800	2,976	43.77%	6,800	4,330	63.67%
TRAINING & DEVELOPMENT	18,900	10,678	56.50%	19,000	11,018	57.99%
TRANSFERS OUT	18,000	-	0.00%	18,000	-	0.00%
Total	1,505,513	1,108,945	73.66%	1,671,072	1,174,217	70.27%

Golf Enterprise Fund Expense Review

Expenditures to date total \$4.3 mil or 60.72 percent of the approved budget. This compares to \$3.6 mil or 61.15 percent in FY 2022. The performance of the entire fund is on track to generate a surplus for the fiscal year. Operating and grounds maintenance supplies continue to run high due to supply and the additional maintenance required due to the demand for recreation at the three golf courses. All are trending above the prior year but within estimates based on market conditions. Finance staff will continue to work with the enterprise fund staff to continue the fiscally responsible approach that has historically been utilized. The chart below provides expenditure performance.

Expenditures	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
REGULAR SALARIES & WAGES	1,145,655	660,687	57.67%	1,267,120	833,450	65.78%
OVERTIME	29,250	49,418	168.95%	51,000	56,368	110.53%
TEMPORARY SALARIES & WAGES	1,131,275	765,704	67.69%	1,157,400	1,010,097	87.27%
PART-TIME HELP	29,836	22,635	75.87%	31,620	6,006	18.99%
HOLIDAY PAY	-	118	100.00%	-	-	0.00%
SICK LEAVE PAYMENTS	-	6,490	100.00%	-	-	0.00%
VACATION LEAVE PAYMENTS	-	6,447	100.00%	-	4,506	100.00%
PENSION AND SOCIAL SECURITY COSTS	378,360	237,604	62.80%	469,403	259,894	55.37%
EMPLOYEE MEDICAL & DENTAL INSURANCE	219,897	150,294	68.35%	308,774	184,253	59.67%
UNEMPLOYMENT COMPENSATION INSURANCE	15,000	-	0.00%	15,000	-	0.00%
OFFICE SUPPLIES	1,950	394	20.20%	1,350	763	56.50%
OPERATING SUPPLIES	39,290	33,579	85.47%	46,403	39,957	86.11%
FUEL & LUBRICANTS	39,900	49,253	123.44%	56,400	41,214	73.08%
EQUIPMENT PARTS	5,400	5,205	96.40%	5,600	1,787	31.91%
GROUNDS MAINT SUPPLIES	347,195	317,585	91.47%	389,920	378,228	97.00%
BLDG & OTHER MAINT SUPPLIES	34,950	36,242	103.70%	46,530	35,340	75.95%
SMALL TOOLS & MINOR EQUIPMENT	82,719	45,577	55.10%	90,385	65,971	72.99%
PURCHASES FOR RESALE	605,000	438,078	72.41%	621,000	627,633	101.07%
PROFESSIONAL SERVICES	526,917	230,738	43.79%	485,127	252,507	52.05%
INSURANCE SERVICES & PREMIUMS	14,800	100	0.68%	100	100	100.00%
UTILITIES	174,300	108,159	62.05%	254,686	152,712	59.96%
RENTS & LEASES	206,130	167,400	81.21%	213,938	173,922	81.30%
STRCTRL & GRDS REPAIR & MAINT SVCS	80,400	57,780	71.87%	102,500	27,529	26.86%
EQUIP REPAIR & MAINT SERVICES	48,259	10,523	21.81%	44,822	20,559	45.87%
OTHER SERVICES & CHARGES	21,235	12,846	60.49%	22,613	10,984	48.58%
TRAINING & DEVELOPMENT	8,780	1,776	20.23%	8,490	1,167	13.74%
OPER IMPROVEMENTS & STRUCTURES	460,000	88,874	19.32%	1,170,000	50,739	4.34%
EQUIPMENT	217,827	82,623	37.93%	338,000	134,815	39.89%
Total	5,864,325	3,586,130	61.15%	7,198,181	4,370,500	60.72%

All Other District Fund Expenditures/Expenses

The performance for all other funds is included below, including capital projects, construction and development, liability, and other operational and project funds. These funds can have less traditional spending trends as each fund can serve a specific purpose that may be short or long term depending on the need or resources available in that fiscal year.

Expenditure Summary	2022			2023		
	2022 Budget	2022 as of Sept 30	Budget to Actual %	2023 Budget	2023 as of Sept 30	Budget to Actual %
Salaries	5,388,609	3,642,077	67.59%	6,472,917	3,185,392	49.21%
Supplies	143,170	38,498	26.89%	115,070	34,536	30.01%
Services	6,162,380	2,389,245	38.77%	6,625,851	2,053,574	30.99%
Capital	5,887,900	925,339	15.72%	4,580,184	1,486,104	32.45%
Recreational Improvements	39,012,815	4,194,327	10.75%	43,633,873	8,465,693	19.40%
Planning Conserv & Water Mgmt Impr	-	78,932	100.00%	385,100	54,679	14.20%
Landfill	2,580,000	652	0.03%	3,060,000	55,798	1.82%
Miscellaneous	28,947,250	8,999,476	31.09%	66,556,011	9,230,072	13.87%
Total	88,122,124	20,268,546	23.00%	131,429,006	24,560,957	18.69%

The capital outlay and project funds experienced a down year in certain areas due to the inflationary impacts on labor, materials, and services. Many bids for projects came in significantly above engineers estimates. The District prudently rejected projects that had excessive bid prices and will revisit the market once the impacts of supply chain and labor shortages subside. The District experienced other supply chain issues related to vehicles and equipment that is anticipated to impact the fleet budget negatively over the next few fiscal cycles. Since vehicles and equipment are not readily available due to shortages in the marketplace this will require the District to keep capital equipment longer than desired and incur greater maintenance costs to keep the capital on the road or in service at a capacity that is safe to operate. As supply chain opens up and costs decrease strategic equipment and vehicles will be replaced first to ensure the best use of the District's dollars in all cases.

Revenue versus Expenditures by Fund

Below is a snapshot of the fiscal year 2023 performance providing the surplus or deficit experienced at the three quarter point of the fiscal year. Finance staff continues to see the fiscal year performance impacted by market conditions related to inflation and staff continues to monitor, defer, or forgo spending in other areas to mitigate those unforeseen increases. This flexibility has already provided a solid base to make budgetary space in departments and funds for the overages that are being experienced and are unavoidable. Please note deficit spending is budgeted for utilization of funds on hand and support of projects and initiatives.

Fund	Revenue	Expenses	Surplus/(Deficit)
General Fund	40,243,355	21,671,724	18,571,632
Liability Insurance	363,457	285,129	78,328
IL Municipal Retirement	859,303	1,331,771	(472,468)
Social Security Tax	546,988	1,105,780	(558,792)
Audit	(62,892)	36,140	(99,032)
Zoological	1,030,183	1,174,217	(144,034)
Environmental Responsibility	(2,283,707)	-	(2,283,707)
District-Wide Environmental	(2,552,480)	745,187	(3,297,667)
Mallard Lake Landfill	285,391	91,790	193,602
Mallard Lake Non-Landfill	(60,845)	-	(60,845)
Greene Valley Landfill	(798,818)	114,079	(912,898)
Golf Enterprise	6,012,903	4,370,500	1,642,402
Acquisition & Development	42	-	42
Endowment	(577,881)	-	(577,881)
Wetland/Aquatic Riparian Program	105,093	391,834	(286,741)
Construction Development	(262,076)	557,246	(819,322)
Construction Development	(1,484,311)	350,311	(1,834,622)
Construction Development	(633,660)	619,168	(1,252,828)
Construction Development	156,551	2,959,238	(2,802,687)
Construction Development	2,621,271	753,132	1,868,139
Debt Service	1,893,576	1,280,845	612,731
Debt Service	8,071,151	7,767,717	303,434
Debt Service	3,483,588	442,975	3,040,613
Debt Service	7,820,049	205,280	7,614,769
Capital Improvement Repair/Replace	518,057	773,722	(255,666)
Building Renewal Fund	(1,428,000)	461,802	(1,889,802)
Willowbrook	-	4,292,702	(4,292,702)
Total	63,866,286	51,782,288	12,083,998

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 1.7 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 2024, 80 percent of revenues in the General fund are estimated to come from the property tax levy. The additional 20 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. Estimated 2022 expenditures set the baseline for analysis blended with estimates through the first half of FY 2023. 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 District, like many others, suffered an economic decline following the onset of the COVID-19 pandemic in March 2020. A financial plan to reduce operating expenses to mitigate the use of financial reserves was implemented. FY 2022 began re-introducing various programs that had been canceled due to the COVID-19 pandemic in previous years. The District saw program interest increase for and events with growth anticipated for FY 2023.

The national economy affects both state and local economies, although this impact varies by jurisdiction and may actually have an inverse effect on a community. Some of the economic indicators the District uses in financial analysis include: inflation, stock market returns, employment, housing starts, vehicle sales, interest rates, and manufacturing activity.

ECONOMIC INDICATORS - NATIONAL

Inflation - The Consumer Price Index (CPI), commonly referred to as the inflation rate, measures the average price change for a market basket of consumer goods and services. The Bureau of Labor Statistics classifies each expenditure item in the basket into more than 200 categories catalogued into eight major groups. The Consumer Price Index is used as the inflationary factor for specific non-personnel services.

As inflation goes up, the cost of goods sold go up, increasing retail sales tax revenue. As prices rise, so will business income tax receipts. Conversely, the District will have to pay more for goods and services as we already have been experiencing. The September 2023 Consumer Price Index is at 3.7 percent. We have seen the inflation year over year drop by 5 percent however 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.

Employment - Currently the United States is experiencing historically low unemployment rates. This tight labor market has driven up the cost of labor. This is another significant factor as to why inflation is unwilling to come down. Traditionally, unemployment often spills over into the residential real estate market which may affect the equalized assessed values (EAVs) of the county.

Housing Market - This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries. 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.

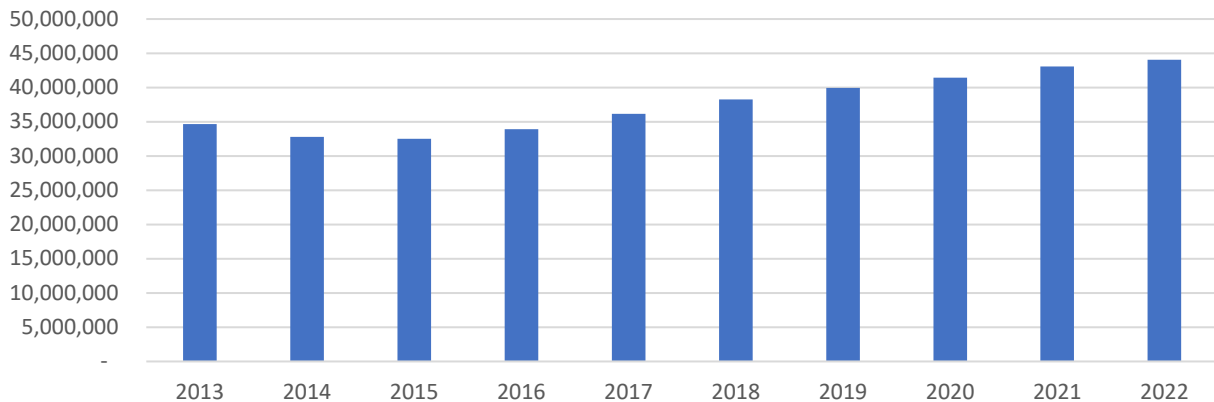
Interest rates - The District feels the impacts of interest rate movement in investment income revenue and also experiences it when issuing or re-finances debt. Low rates, provide low returns but make borrowing ideal, high rates provide greater returns and at the same time increase the cost of a debt service issue. It is expected that interest rates will 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:

- Impact of the Real Estate Market and Assessed Valuations. Assessed values for taxable property continue with positive growth. DuPage County property values are estimated to increase by 2 percent for the 2023 tax levy. See the chart below for the ten-year county history of equalized assessed values.

Total Equalized Assessed Value (EAV) (in thousands) 2013 - 2022



- State of Illinois Legislation. As the State of Illinois has experienced financial difficulties over the last decade that were exacerbated by the COVID-19 pandemic, staff continues to monitor legislative discussions that could have a direct financial impact on District revenues.
- Impact of Employer Pension Costs. The tax levy for the pension system accounts for 4 percent of the property tax levy. Additional pressure on the tax levy to support pension obligations will impact the ability to increase taxes for core services. Bond rating agencies site pension obligations as a downward pressure for Aaa rating with S&P.
- Health Care Inflation. After wages, health care costs are the single largest expenditure category in the fund and the District continually reviews the structure of the plan to limit the amount of growth on an annual basis. The District is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC). This insurance pool helps to dilute risk and helps to leverage purchasing power.
- Commercial/Retail Development. The economy's impact on development or redevelopment continues to be an important cog to economic development. Development or redevelopment may affect the equalized assessed values (EAVs) of the county.
- Infrastructure. The ability to keep pace with maintenance needs of District owned assets continues to be a significant financial challenge. The District owns and maintains \$771 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 Forecast - Operating

Revenues	2024	2025	2026	2027	2028	Growth
CURRENT LEVY	25,127,804	25,755,999	26,399,899	27,059,897	27,736,394	2.50%
PERSONAL PROPERTY REPLACEMENT TAX	2,199,738	2,221,735	2,243,953	2,266,392	2,289,056	1.00%
PERMITS	788,745	828,182	869,591	913,071	958,724	5.00%
FEES	214,650	216,797	218,964	221,154	223,366	1.00%
PROGRAMS	258,358	264,817	271,437	278,223	285,179	2.50%
GIFT SHOP	195,977	195,977	195,977	195,977	195,977	0.00%
INTERGOVERNMENTAL AGREEMENTS	1,960,183	1,960,183	1,960,183	1,960,183	1,960,183	0.00%
CROPLAND CONVERSIONS	68,925	68,925	68,925	68,925	68,925	0.00%
EASEMENT FEES AND DEFAULTS	50,000	50,000	50,000	50,000	50,000	0.00%
COURT FINES	40,000	40,000	40,000	40,000	40,000	0.00%
LANDFILL GAS ROYALTIES	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	205,395	205,395	205,395	205,395	205,395	0.00%
DONATIONS	66,923	68,261	69,627	71,019	72,440	2.00%
Total Revenues	31,272,818	31,972,392	32,690,072	33,426,356	34,181,759	
Annual Increase		2.2%	2.2%	2.3%	2.3%	
Expenditure Summary	2024	2025	2026	2027	2028	Growth
Salaries	21,944,568	23,041,796	24,193,886	25,403,581	26,673,760	5.00%
Employee Medical and Dental Insurance	4,506,497	4,867,017	5,256,378	5,676,888	6,131,039	8.00%
Supplies	3,220,260	3,300,766	3,383,286	3,467,868	3,554,564	2.50%
Services	5,711,961	5,854,760	6,001,129	6,151,157	6,304,936	2.50%
Utilities	1,089,409	1,116,644	1,144,560	1,173,174	1,202,504	2.50%
Contingency	500,000	500,000	500,000	500,000	500,000	0.00%
Total Expenditures	37,022,695	38,730,984	40,529,239	42,422,668	44,416,803	
Operating Surplus/(Deficit)	(5,749,877)	(6,758,592)	(7,839,168)	(8,996,312)	(10,235,045)	
Annual Increase		4.6%	4.6%	4.7%	4.7%	

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 Forecast - Operating with Capital

Revenues	2024	2025	2026	2027	2028	Growth
CURRENT LEVY	25,127,804	25,755,999	26,399,899	27,059,897	27,736,394	2.50%
PERSONAL PROPERTY REPLACEMENT TAX	2,199,738	2,221,735	2,243,953	2,266,392	2,289,056	1.00%
PERMITS	788,745	828,182	869,591	913,071	958,724	5.00%
FEES	214,650	216,797	218,964	221,154	223,366	1.00%
PROGRAMS	258,358	264,817	271,437	278,223	285,179	2.50%
GIFT SHOP	195,977	195,977	195,977	195,977	195,977	0.00%
INTERGOVERNMENTAL AGREEMENTS	1,960,183	1,960,183	1,960,183	1,960,183	1,960,183	0.00%
CROPLAND CONVERSIONS	68,925	68,925	68,925	68,925	68,925	0.00%
EASEMENT FEES AND DEFAULTS	50,000	50,000	50,000	50,000	50,000	0.00%
COURT FINES	40,000	40,000	40,000	40,000	40,000	0.00%
LANDFILL GAS ROYALTIES	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	205,395	205,395	205,395	205,395	205,395	0.00%
DONATIONS	66,923	68,261	69,627	71,019	72,440	2.00%
Total Revenues	31,272,818	31,972,392	32,690,072	33,426,356	34,181,759	
Annual Increase		2.2%	2.2%	2.3%	2.3%	
Expenditure Summary	2024	2025	2026	2027	2028	Growth
Salaries	21,944,568	23,041,796	24,193,886	25,403,581	26,673,760	5.00%
Employee Medical and Dental Insurance	4,506,497	4,867,017	5,256,378	5,676,888	6,131,039	8.00%
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Utilities	1,089,409	1,116,644	1,144,560	1,173,174	1,202,504	2.50%
Contingency	500,000	500,000	500,000	500,000	500,000	0.00%
Total Expenditures	37,022,695	38,730,984	40,529,239	42,422,668	44,416,803	
Operating Surplus/(Deficit)	(5,749,877)	(6,758,592)	(7,839,168)	(8,996,312)	(10,235,045)	
Annual Increase		4.6%	4.6%	4.7%	4.7%	
Capital	2024	2025	2026	2027	2028	Growth
Fisheries Equipment	14,710	14,710	14,710	14,710	14,710	0.00%
Extractor Equipment	6,500	6,500	6,500	6,500	6,500	0.00%
EV Charging Stations	25,000	25,500	26,010	26,530	27,061	2.00%
License Plate Readers	14,600	14,892	15,190	15,494	15,804	2.00%
Weaponry	11,154	11,377	11,605	11,837	12,073	2.00%
Evidence Dryer	7,000	7,000	7,000	7,000	7,000	0.00%
Total Capital	78,964	79,979	81,014	82,071	83,148	
Total Fund Surplus/(Deficit)	(5,828,841)	(6,838,571)	(7,920,182)	(9,078,382)	(10,318,192)	

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 2022 is \$4.8 million or 3.6 percent of the FY 2023 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.

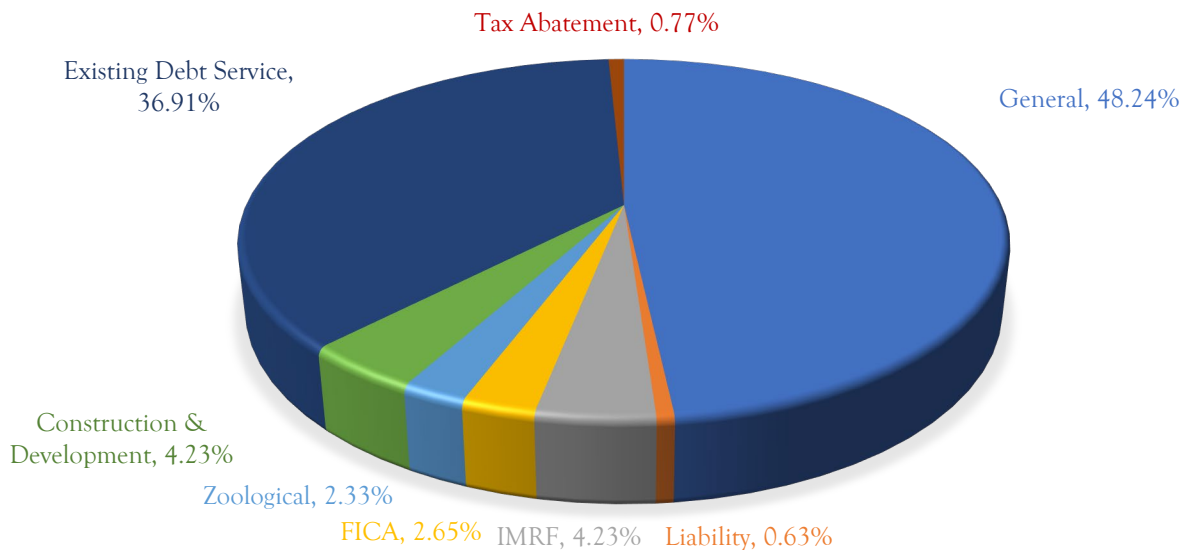
GENERAL FUND REVENUES

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.

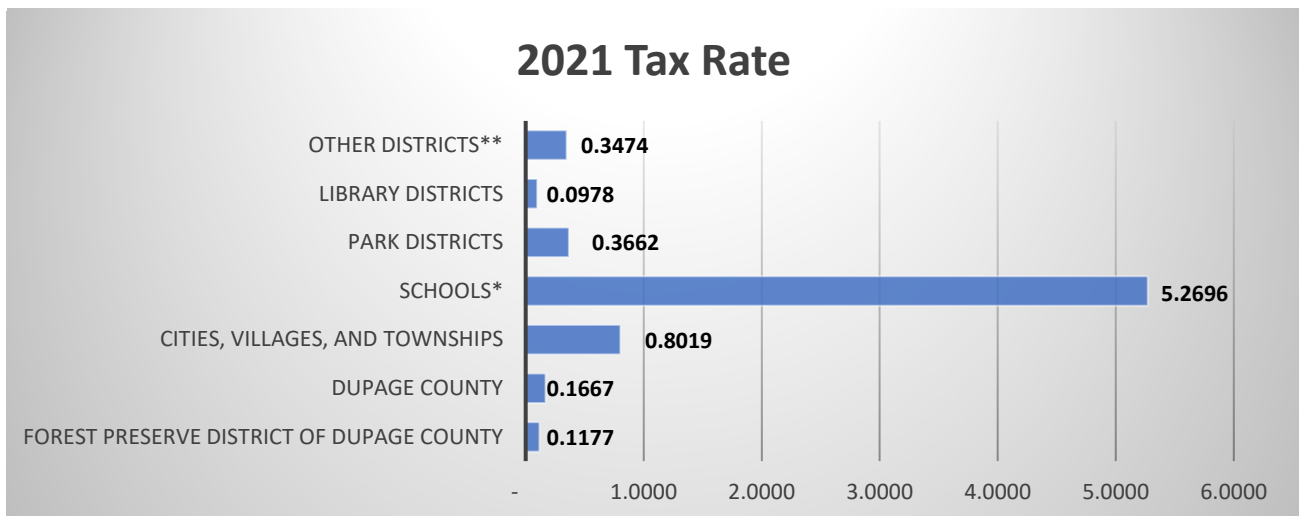
PROPERTY TAX

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

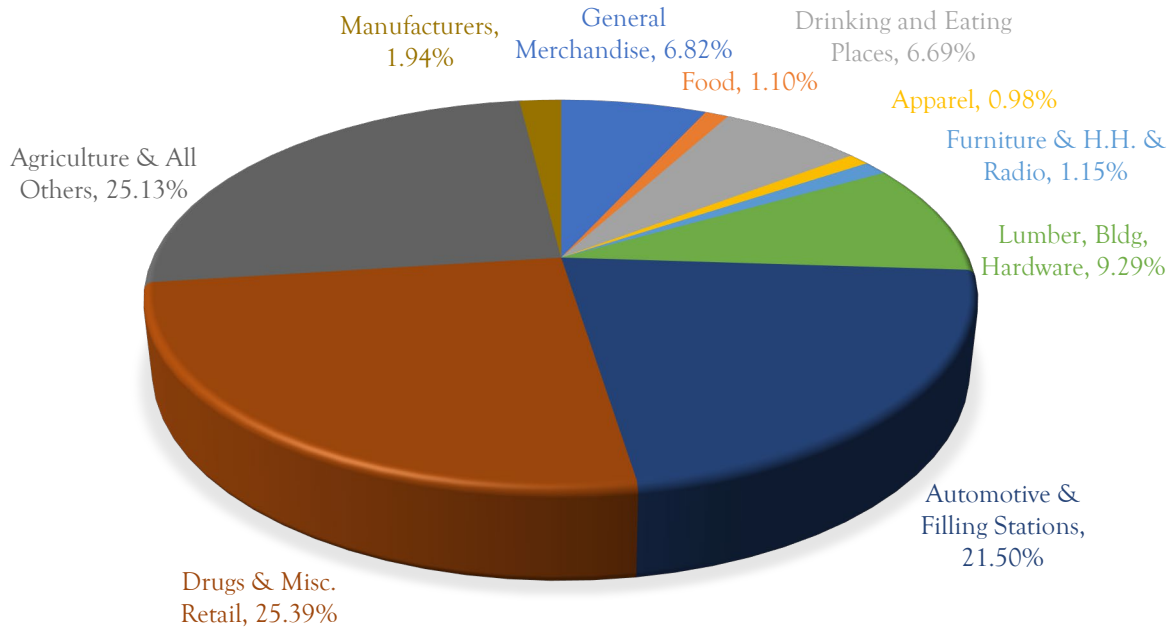


The levy request is then applied to the equalized assessed value of all property within the District to determine a tax rate. Assuming the same tax levy amount, if the property values go up the rate goes down and conversely the rate goes up if the values decline. The total equalized assessed value of property in DuPage County is estimated to be \$45,763,034,861 representing a 3.87 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.

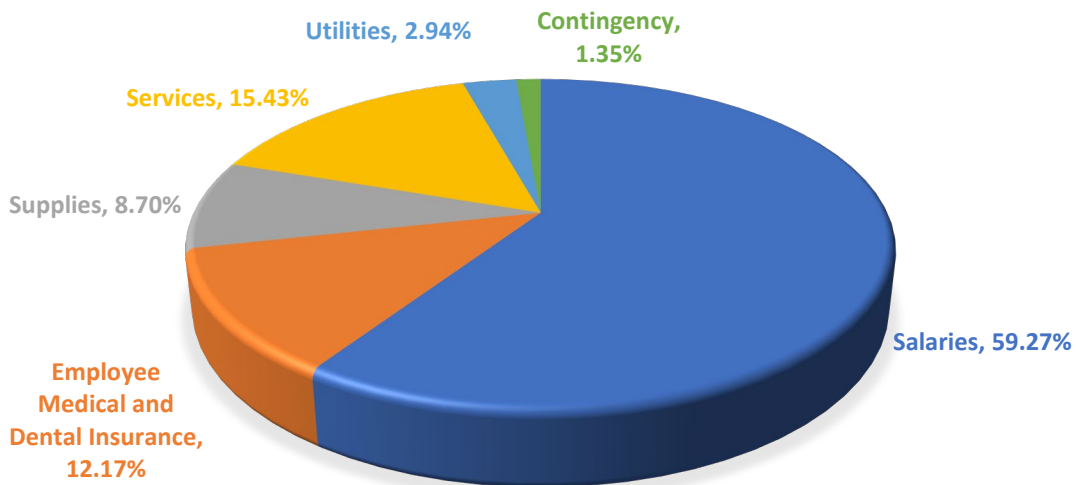


RETAIL SALES TAX BY SECTOR

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 72 percent of general fund operating expenditures. The next largest expenditure account group is for services (15 percent). For Budget FY 2024 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 296 employees. A merit wage pool will be included in the FY 2024 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 2024. 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 just over \$2 million in 2024 in the IMRF Budget.

SUPPLIES

Within the Supplies category is the Fuel and Lubricants line item. This expense has seen the most significant increase during FY 2023, up 32 percent from FY 2022. The largest line item in the Supplies category is Grounds Maintenance Supplies. This expense has also seen a double digit increase of 11 percent. The next largest line item in the supplies category is Purchases for Resale. This is our general merchandise purchasing for gift shops as well as our golf courses. This line item is estimated to come in over budget by \$82,452 or almost 12 percent. All other categories are estimating to come in at or under budget for FY 2023. An increase of 10 percent is budgeted for the supplies category as we continue to see costs rise but stabilizing from the previous year.

SERVICES

Structural & Grounds Repair & Maintenance in addition to Professional Services account for 63 percent of the Services category at 21 percent and 42 percent respectively. As a category, Services expenses are estimated to come in under budget, but with rising costs, the District is anticipating an increase to the FY 2024 Budget. Included in the FY 2023 Budget is a significant increase to the Training and Development line with the District's emphasis on professional growth and development.

UTILITIES

Direct Energy which bills for the District's electric is the largest portion of the Utilities category budgeted at 41 percent of the General Fund's utilities. A new contract began in November 2022 at \$0.08377 per kwh which is a significant increase from the District's previous contracted rate of \$0.02953. In November 2023 the rate dropped down to \$0.05987 through November 2026. The second largest portion in Utilities is Northern Illinois Gas Co. which bills for the District's natural gas and is budgeted for 17% of the General Fund's utilities. Along with the new electric contract, a new gas contract began in November 2022 at \$0.76400 per therm which is a significant increase from the District's previous contracted rate at \$0.29500. In November 2023 the rate dropped down to \$0.58710.

CONTINGENCY

Consistent with Budgets for FY 2023 and FY 2022, FY 2024 is budgeting \$500,000 for contingency. During the previous three fiscal years, the District has not used the contingency and reduced the amount from \$1 million to \$0.5 million for Budget FY 2021. The District remains committed to budgeting a contingency plan for any aberrations.

CAPITAL

Capital within the General Fund includes EV charging stations, license plate readers and fisheries equipment. The EV charging stations will 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 fisheries equipment will be managed by our natural resources department and allow our ecology staff the ability to further enhance its research.

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 2.25 percent per year while operating expenditures are expected to grow by 4.65 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 2024 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 16 $\frac{2}{3}$ % of the last known actual fiscal year expenditures

FICA - balance will be equal to 16 $\frac{2}{3}$ % of the last known fiscal year expenditure

Audit - balance will be equal to will 15% of the last known actual fiscal year expenditures

Zoological - balance will be equal to will 25% of the last known actual fiscal year expenditures

Construction & Development - because of its unique nature, the fund will not have a defined fund balance but instead will strive to reach a zero fund balance by the end of the fifth year as provided for by law

Investment Policy

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

I. Governing Authority

This Investment Policy is established pursuant to the requirements set forth in the Public Funds Investment Act, 30 ILCS 235/0.001 *et seq.* (hereinafter the “Investment Act”). The investment program shall be operated in conformance with all applicable federal and state laws, rules and regulations, and with all other applicable legal requirements.

II. Scope

This policy applies to the investment of all funds for the Forest Preserve District of DuPage County (hereinafter the “District”), except as noted below. The funds covered by this policy are accounted for in the District’s Comprehensive Annual Financial Report and include the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Enterprise Funds, Trust and Agency Funds and any new funds created by the District.

A. In the event bond covenants or arbitrage rules and regulations are more restrictive than this policy, bond proceeds shall be invested in full compliance with those restrictions.

o Financial assets held by fiscal agents and trustees shall be invested in accordance with the contractual and statutory requirements governing those funds.

B. Except for cash in certain restricted and special funds, the District will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order of investment activities shall be safety, liquidity, and yield.

A. Safety

Safety of principal is the foremost objective of Investment Policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio by mitigating interest rate risk and credit risk.

1. **Interest Rate Risk** is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. The District will minimize interest rate risk by:

- Investing operating funds primarily in shorter-term securities, money market mutual fund(s), or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy; and
- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding as best as possible the need to sell securities on the open market prior to maturity.

2. **Credit Risk** is the risk of loss due to the failure of the security issuer or backer. The District will minimize credit risk by:

- Limiting investments to the safest types of securities;
- Pre-qualifying the financial institutions, brokers, intermediaries and advisers with which the District will do business; and
- Diversifying the investment portfolio so that the impact of potential losses on any one type of security or from any one issuer will be minimized.

B. Liquidity

The District's investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements which may be reasonably anticipated. The District will maintain sufficient liquidity by:

- Structuring the portfolio so that securities mature concurrent with the cash needs to meet anticipated demands (static liquidity);
- Since all possible cash needs cannot be anticipated, the District portfolio will consist largely of securities with active secondary or resale markets (dynamic liquidity); and
- Utilizing qualifying money market mutual funds or local government investment pools which offer same-day liquidity for short-term investment.

C. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. The management of the portfolio shall be designed with the objective of regularly meeting or exceeding various performance benchmarks, such as the average return on three-month U.S. Treasury bills, the state investment pool, a money market fund, the average rate on overnight Fed Funds, or various other designated benchmarks.

IV. Authorized Financial Institutions, Depositories, and Broker/Dealers

A list of financial institutions and depositories authorized to provide investment services will be maintained. In addition, a list will be maintained of approved security broker/dealers. These may include: primary dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (Uniform Net Capital Rule).

Unless transacted by the Investment Manager, all financial institutions and broker dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines;
- Proof of National Association of Security Dealers (NASD) certification;
- Proof of state registration;
- Certification of having read, understood and agreeing to comply with this Investment Policy; and
- Any other information deemed appropriate by the Director of Finance and Administration.

An annual review of the financial condition and registration of all qualified financial institutions and broker/ dealers will be conducted.

V. Safekeeping and Custody

A. Delivery versus Payment

All trades of marketable securities shall be executed by delivery versus payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

B. Safekeeping

Securities shall be held in custody by an independent third-party institution selected by the District as evidenced by safekeeping receipts in the District's name. The safekeeping institution shall annually provide a copy of their most recent financial report.

C. Internal Controls

The Director of Finance and Administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse. Details of the internal controls system shall be documented in writing and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management.

VI. Standards of Care

A. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market prices changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. Any investment advisor (professional money manager) shall accept the responsibility to act as a fiduciary in the investment of the funds.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

B. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal

investment transactions with the same individual with whom business is conducted on behalf of the District.

C. Delegation of Authority

Authority to implement and manage this Investment Policy is hereby granted to the Director of Finance and Administration. In connection therewith, responsibility for the operation of the investment program is hereby delegated to the Director of Finance and Administration, who shall establish written procedures and internal controls for the operation of the investment program consistent with this Investment Policy. The procedures shall include references to safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and Administration. The Director of Finance and Administration shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates. The written procedures may be amended from time to time in a manner not inconsistent with this policy or applicable law.

VII. Suitable and Authorized Investments

A. Investment Types

Investments purchased under this policy shall be guided by the Investment Act and all amendments thereto as may be made by the Illinois General Assembly. Below is a summary of acceptable investment types permitted by this policy, a restricted selection of the State authorized investments:

1. U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government as to principal and interest and are considered to be the most secure instruments available;
2. U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value;
3. Interest bearing savings accounts, interest bearing certificates of deposit, interest bearing time deposits or any other investment constituting direct obligations of any bank as defined by the Illinois Banking Act, 205 ILCS 5/1 *et seq.*, and insured by the FDIC;
4. Interest bearing bonds of state, local governments and political subdivisions or agencies of a state with a credit rating of A or higher from one nationally recognized credit rating agency, or bonds which are insured to a AAA rating.
5. Short-term discount obligations of the Federal National Mortgage association;
6. Securities legally issued by state or federal savings and loan associations which are insured by the FDIC;
7. Repurchase agreements through any bank or other financial institution or authorized investment pool with underlying purchased securities consisting of allowable securities designated in this policy;
8. Money market mutual funds registered under the amended Investment Company Act of 1940 regulated by FINRA and with portfolios consisting of only dollar-denominated securities described in #1 and #2 above and to agreements to repurchase such obligations;

9. Local government investment pools, either administered by the State of Illinois or developed through joint powers statutes and other intergovernmental agreement legislation; and
10. U. S. Treasury obligations and U.S. government agency and instrumentality obligations (#1 & #2 above) that bear call features, step-up coupons and floating rates that float on a recognized market index, such as effective federal funds rate, 3-month Libor or resets on a predetermined basis will not be defined as derivatives for the purpose of this policy.
11. Short Term Obligations of Corporations organized in the United States with assets exceeding \$500,000,000 and if:
 - a. Such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services; and
 - b. Such obligations must mature no later than 3 years from the date of purchase; and
 - c. Such purchases do not exceed 10% of the corporation's outstanding obligations; and
 - d. No more than one-third of the District's funds may be invested in short-term obligations of corporations.

Other types of investments may be added to the foregoing list based upon changes to existing law. It is the policy of the District that agency structured notes, index amortizing notes, Collateralized Mortgage Obligations (CMO's) and other derivative securities are declared to be prohibited investments.

B. Collateralization

It is the policy of the District, and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, that District funds on deposit in excess of FDIC limits, including demand deposit accounts, checking accounts and non-negotiable certificates of deposit, be secured by some form of collateral or separate insurance, witnessed by a written agreement approved by the board of directors of the depository or its loan committee and held by an independent third-party institution in the name of the District.

C. Repurchase Agreements

Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements. Master repurchase agreements will be employed and must be in place before any repurchase transactions take place. Collateral with approved securities in accordance with this policy is required and shall be marked to market on a timely basis, and exposure to any one counterparty is to be monitored at all times. Safekeeping shall be performed by a third-party custodian in accordance with a written agreement.

Investment Parameters

D. Diversification

It is the policy of the District to diversify its investment portfolio. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the Director of Finance and Administration for all funds.

In establishing specific diversification strategies, the following general policies and constraints shall apply:

- Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector; and
- Maturities selected shall provide for stability of income and reasonable liquidity.

E. Maximum Maturities

Maturities of investments of all funds, except as noted below, shall not exceed three (3) years, unless a temporary extension of maturities is approved by the Board of Commissioners.

Maturities of the exempted funds shall not exceed 30 years unless special approval is granted by the Board of Commissioners. These funds include:

1. Environmental Responsibility Fund;
2. District Wide Environmental Fund;
3. Landfill Expense Mallard Lake Fund; and
4. Landfill Expense Greene Valley Fund.

F. Competitive Bids

Competitive bids shall be obtained whenever possible from at least two brokers or financial institutions (three is preferable) on all purchases of investment instruments purchased on the secondary market.

VIII. External Professional Investment Managers

A. Funds for Professional Portfolio Management

The Director of Finance and Administration shall manage the investment of bond funds, funds projected to be needed over the next two to four weeks, and funds for which an investment plan has not yet been determined. All other funds of the District will be subject to management by external professional investment managers with expertise in the areas of treasury, cash and investment management.

The external managers will have discretionary authority to execute trades without prior approval of each transaction, thus enabling staff resources to be directed to other duties, giving the external manager the ability to execute investment strategies more quickly, and allowing the District to hold the external manager totally responsible for the performance of the portfolio. All activities must comply with the guidelines of the District's Investment Policy, investment objectives, governing laws and written and oral instructions.

The Director of Finance and Administration (or his or her designee) shall determine a liquidity reserve for each fund in the managed portfolio based upon anticipated funds required to meet monthly expenses. These funds shall be invested in a money market mutual fund or equivalent. For investments in excess of the liquidity reserve, the Director of Finance and Administration (or his or her designee) shall establish a maximum duration for the investments. The Director of Finance and Administration (or his or her designee) shall review and revise these directions at least quarterly.

The Director of Finance and Administration (or his or her designee) shall give specific direction to the external investment managers regarding the need to add or remove money from the manager's portfolio based upon cash flow needs of the District.

B. Selection of Investment Managers

The responsibilities of the investment manager shall be clearly defined before the selection process. The President shall appoint an internal review committee to conduct the search process. The members of the Committee shall consist of the President, Treasurer and Director of Finance and Administration. The members shall be independent of any interest in or relationship with any investment management firm. The review committee will determine the criteria to be used in the selection process, provided that the criteria shall include the following:

1. The investment manager's background, including experience, resources and qualifications of the firm in general, and of the individuals that will be assigned to handle the District's account, and the firm's experience in managing state and local government operating funds.
2. The investment manager's understanding of the District's investment program, objectives and constraints.
3. The investment manager's recommended approach to management of the District's portfolio.
4. Fees and fee basis.

Following the recommendation of the review committee, the Board of Commissioners shall vote on the approval of an Investment Advisory Agreement appointing the investment manager. The agreement shall contain specific instructions concerning objectives, restrictions and benchmarks, allowable investments, strategies, required reporting procedures and fiduciary responsibilities.

C. Performance Standards

The investment portfolio should achieve a market rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken and the benchmarks shall have a similar weighted average maturity as the portfolio.

D. On-Going Review

The Director of Finance and Administration shall review the investment portfolio at least quarterly. Such review shall examine the general performance of the portfolio against the established benchmarks. In addition, the Director of Finance and Administration shall determine if the current levels of safety, liquidity, rate of return and diversification meet or exceed the minimum levels established.

E. Investment Managers Review and Evaluation

Investment managers shall be reviewed at least annually regarding performance, personnel, strategy, research capabilities, organizational and business matters, and other factors that may impact their ability to achieve the desired investment results.

IX. Reporting

A. Methods

The Director of Finance and Administration shall periodically provide an investment report to the Board of Commissioners. The report shall be broken down as to internally managed investments and professionally managed investments. The report shall include information regarding the securities

in the portfolio by class or type, and the book value and market value as of the end of the reporting period. The report shall include a management summary that includes comments on recent market conditions and investment strategies employed during the quarter. The report shall indicate any areas of policy concern and suggested or planned revision of investment strategies.

B. Marking to Market

The market value of the portfolio shall be calculated monthly, and a statement of the market value of the portfolio shall be issued monthly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on “Mark-to Market Practices for State and Local Government Investment Portfolios and Investment Pools.”

X. Policy Considerations

A. Amendments

At a minimum, the Director of Finance and Administration, and the Treasurer, shall review this Investment Policy prior to the second anniversary of the date of passage and prior to each second anniversary thereafter and shall recommend any necessary changes to the Board of Commissioners for consideration and approval.

Purchasing Policy

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

1. PURCHASING POLICY ADOPTED. The following purchasing policy is hereby adopted by the Forest Preserve District of DuPage County. It shall apply to all supplies, materials, or work except those requiring personal confidence or necessary supplies under the control of monopolies where competitive bidding is impossible. This Policy shall not apply in any instance where legislation requires or provides an alternative purchasing method. Staff shall exercise sound discretion in determining whether to purchase through the bidding specifications set forth herein or whether to use a cooperative purchasing contract established by competitive or negotiated bidding procedures aligned with this Policy.

2. DEFINITIONS

2.1. Severability

If any article, part, section, subsection, clause, or phrase of this Ordinance or application thereof to any person or circumstances is held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of the Ordinance.

2.2. Singular-Plural.

Words in the singular number include the plural, and those in the plural include the singular.

2.3. Gender.

Words of a particular gender include any gender and the neuter, and when the sense so indicates, words of the neuter gender may refer to any gender.

3. PURCHASING POLICIES BY CONTRACT AMOUNT.

The following policy shall be applied to District Contracts based on the cost of the supplies, materials, and work sought.

3.1. 70 ILCS 805/8 et seq

3.1.1. 70 ILCS 805/8 et seq shall apply to all purchases of the supplies, materials, and work sought that equals or exceeds the statutory amount set forth in 70 ILCS 805/8 at the time of bid advertisement.

3.1.2. Staff in making its recommendation for the “lowest responsible bidder” shall take into consideration all elements within the law including factors associated with the bid that may impact the overall cost to the District.

3.1.3. Cooperative purchasing agreements pursuant to the Governmental Joint Purchasing Act 30 ILCS 525/3 shall be deemed to satisfy 70 ILCS 805/8 et seq’s requirements.

3.1.4. District bids:

3.1.4.1. a notice inviting bids shall be published at least once in a newspaper circulating within the District no less than one week preceding the last day set for the receipt of proposals.

3.1.4.2. The newspaper notice shall include a general description of the supplies, articles, works, or materials to be purchased, identify where bid blanks and specifications may be secured and the time and place for the opening of bids.

3.1.4.3. Certain bid circumstances are exempt from advertising as per Paragraph 1.

3.2. CONTRACTS FOR SUPPLIES, MATERIALS OR WORK INVOLVING EXPENDITURES OF LESS THAN THE DOWNSTATE FOREST PRESERVE ACT THRESHOLD BUT GREATER THAN \$10,000

Contracts for supplies, materials or work involving an expenditure less than the Downstate Forest Preserve Act Threshold but greater than \$10,000 may be:

- a. let without advertising for bids.
- b. when practical, at least three competitive proposals shall be obtained before letting contracts.
- c. Staff shall use open market procedures to solicit bids of supplies, materials or work.
- d. District staff may solicit quotes by any one or more of the following methods:
 - i. direct mail request to prospective bidders; (b) telephone call; (c) posted notice on the District's website;
 - ii. publication in a newspaper;
 - iii. e-mail, internet quote, or other electronic posting on the District's website; and
 - iv. any method that is generally used for these types of contracts.

3.3. CONTRACTS FOR \$10,000 OR LESS

Responsible management staff of the District may enter into a contract or a work order for supplies, materials or work having a value of \$10,000 or less where the money for the supplies, materials or work have previously been budgeted by the President and Board of Commissioners.

3.4. CHANGE IN LAW

If the Illinois legislature changes the advertising requirements, or otherwise amends statutory requirements for contracting for Forest Preserve District's, staff is authorized to apply the amended statutes for purchasing without amendment of this Purchasing Policy.

4. PROCEDURE MANUAL

A procedure manual will provide requirements and guidance to District staff for all purchase types. The manual will be designed to further detail statutory requirements, the policy established by the board of commissioners in this ordinance, and administrative requirements that establish best practices and efficient procurement of supplies, materials, and services for the District.

5. BIDDER LIST

The District staff shall maintain a "bidder's" list. For any contract, District staff may solicit sealed bids from all prospective bidders who have requested that their names be on the "bidder's list. District staff may solicit persons on the bidder's list by sending them a copy of the newspaper notice described above.

6. PROHIBITION AGAINST SUBDIVIDING OR STACKING CONTRACTS

No contract shall be subdivided, nor shall contracts be stacked, in order to avoid the requirements of this Ordinance. This prohibition shall not prevent the repetitive purchase of routine supplies, materials or work where such purchases are customarily purchased in bulk over periods of time as needed based upon consumption.

7. RECORDS

District staff shall keep a record of all open market purchase quotations submitted by any bidder and such records shall be open to public inspection.

8. BONDS

District staff shall require performance, payment, and/or maintenance bonds where prescribed by law. The District may also require performance, payment, and maintenance bonds where such bonds are deemed necessary and in the best interest of the District as determined by the Executive Director or designee, or the District's corporate counsel.

9. EMERGENCY PURCHASES

9.1. An emergency purchase shall mean a situation in which delay caused by adherence to the requirements of this Ordinance would eminently threaten the public health, safety or welfare, structural integrity of an asset, and where the immediate purchase of supplies, materials or work is necessary in order to prevent, mitigate, or minimize a threat or disruption of District services and/or operations.

9.2. In the case of an emergency purchase, the Executive Director, or designee, is empowered to procure supplies, materials or work at the lowest obtainable price and only to the extent necessary to relieve the emergency. Thereafter, as soon as is reasonably possible, the President or Executive Director shall communicate the purchase and situation to the Board of Commissioners.

10. RESPONSIBLE BIDDER REQUIREMENTS

10.1. Responsible bidder for construction contracts means a bidder for construction contracts advertised, awarded, and financed, in whole or in part, with District public funds, regardless of cost, excluding projects on private property; and who meets all of the job specifications, the following applicable criteria, and submits documents of such compliance:

10.1.1. All applicable laws prerequisite to doing business in Illinois, and all local ordinances; and not in conflict with any federal law.

10.1.2. Federal Employer Tax Identification Number or Social Security Number (for individuals)

10.1.3. Provision of Section 2000(e) of Chapter 21, Title 42 of the United States Code and Federal Executive Order No. 11246 as amended by Executive Order No. 11375 (known as the Equal Opportunity Employer provisions)

10.1.4. Certificates of insurance indicating the following coverages: general liability, workers' compensation, completed operations, and automobile.

10.1.5. Compliance with all provisions and exemptions of the Illinois Prevailing Wage Act, including wages, medical and hospitalization insurance and retirement for those trades covered in the Act.

10.1.6. Disclosure of the name and address of each subcontractor from whom the contractor has accepted a bid and/or intends to hire on any part of the project prior to the subcontractor commencing work on the project.

- 10.1.7. The bidder and all bidder's sub-contractors must participate in active apprenticeship and training programs approved and registered with the United States Department of Labor's Office of Apprenticeship for each of the trades of work contemplated under the awarded contract.
- 10.1.8. Bidder and bidder's sub-contractors shall produce:
- 10.1.8.1. Document(s) of participation in apprenticeship training programs applicable to the work to be performed on the project, which are approved by and registered with the United States Department of Labor's Office of Apprenticeship, or its successor organization.
 - 10.1.8.2. Document(s) that any applicable apprenticeship program has graduated at least five apprentices in each of the construction crafts the bidder will perform on the project. Documentation of graduation rates are not required for apprenticeship crafts dedicated exclusively to the transportation of material and equipment to and from the project.
 - 10.1.8.3. The required documents include but is not limited to a copy of all applicable apprenticeship standards and Apprenticeship Agreement(s) for any apprentice(s) who will perform work on the project.
- 10.1.9. All contractors and sub-contractors are required to turn in certified payrolls as specified in Illinois Public Act 94-0515, and follow all provisions of the Employee Classification Act, 820 ILCS 185/1 et seq.
- 10.1.10. All bidders must identify projects of a similar nature which they are performed in the immediate past years with the name, address and telephone number of the contact person having knowledge of the project or three references (name, address, and telephone number) with knowledge of the integrity and business practices of the bidder.

GRANT/AWARD POLICY

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

I. Purpose:

1. The Forest Preserve District of DuPage County (District) sets forth this grant policy to establish the policies and procedures by which the District will procure or accept grant/award funding or resources.
 - a. Grant/Award funding and resources includes monetary, material, staff, assets, or other tangible or intangible element that would otherwise be procured by the District with a cost or outlay of resources.
 - b. The type of grants/awards the District receive are, but not limited to;
 - i. Federal and State disbursements
 - ii. Earmarked funds by local and state representatives
 - iii. Resource awards from not-for-profit, private, or public entities

II. Authorization:

1. New or existing grants/awards that are known to staff during the District's annual budget process will be communicated to the Board of Commissioners through the budget process and will be authorized by the approval of the budget and appropriation ordinance.
2. Outside of the District's annual budget process time, the Executive Director or their designee may approve pursuit of additional grant/award opportunities that meet the following criteria:
 - a. Any grant/award that supplements a project, initiative, or operation within the District that is in process, budgeted, or appropriated in the current fiscal year and does not require short- or long-term matching resources is eligible for approval by the Executive Director, or their designee.
 - b. Any grant/award that supplements a project, initiative, or operation within the District that is in process, budgeted, or appropriated in the current fiscal year and requires matching resources is eligible for approval by the Executive Director, or their designee, if the District's matching resources are identified as resources approved in the current or future year budget and appropriation ordinance.
3. Any grant/award that requires a budget adjustment(s), matching resources or future obligations that exceed the purchasing authority of the Executive Director will be proposed to the Board of Commissioners for approval prior to the application process commencing.
 - a. Grants/Awards that require a budget adjustment(s), matching resources or future obligations that are at, or below, the purchasing authority of the Executive Director may be approved to apply for the grant(s)/award(s) with authorization from the Executive Director or their designee.
 - b. In certain circumstances where the internal submission process is not feasible due to time constraints, staff may complete the formal application process with approval from the Executive Director or their designee. However, the grant/award may not be accepted by the District without Commission approval.

III. Administration of the Grant/Award:

1. The Executive Director is authorized to establish, review, and revise as necessary the specific practices and procedures required to administer the District's grant program in support of this policy. Each department/division is responsible for the grant/award process(es) they engage in. It is their responsibility to comply with the District's policy and procedures, terms of the grant/award agreement and the District's grant program and procedures.

a. If the grant/award agreement conflicts with the District's policy and/or procedures, the department/division must amend the grant/award agreement or seek the Board of Commissioners approval for the departure from the established policy and/or procedure.

2. Staff will provide updates on the District's grant activity to the Board of Commissioners biannually. The update will be provided by the Chief Partnership & Philanthropy Officer (CPPO) and the Finance Director, or their designee(s).

3. The Finance Department will support the department/division and their staff to fulfill the reporting requirements specific to the grant(s)/award(s) as related to the requirements of the Office of Management and Budget (OMB), the Grant Accountability and Transparency Act (GATA), and other applicable grant/award oversight requirements related to financial filings.

4. The department/division will be required to comply with the District's grant program and procedures throughout the term of the grant/award, including but not limited to, grants/awards that require additional reporting, sustainability of the funded program or asset, or other current/future obligation(s) set forth in the grant/award agreement.

a. Amendments and updates to the grant program and procedures can be executed by the Executive Director or their designee.

APPENDIX G:
Forest Preserve District of DuPage County
ORIGINAL BUDGET VS FINAL BUDGET



Revenue by Fund

Fund	Description	2024 Draft Budget	2024 Proposed Budget	2024 Adopted Budget
General Fund				
010	General	\$36,663,159	\$36,663,159	\$36,925,034
Special Revenue Funds				
020	Liability	1,529,017	1,529,017	1,529,017
030	IMRF	2,254,580	2,254,580	2,254,580
035	Social Security	1,417,863	1,417,863	1,417,863
040	Audit	1,500	1,500	1,500
050	Zoological	1,528,307	1,528,307	1,528,307
070	Environmental Responsibility	75,000	75,000	75,000
075	District-Wide Environmental	2,150,000	2,150,000	2,150,000
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	2,250,000	2,250,000	2,250,000
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	335,000	335,000	335,000
	Total Special Revenue Funds	\$14,456,267	\$14,456,267	\$14,456,267
Enterprise Funds				
131	Golf Enterprises	\$7,750,900	\$7,750,900	\$7,750,900
Capital Project Funds				
215	Construction and Development 2018	824,810	824,810	824,810
220	Construction and Development 2019	-	-	-
221	Construction and Development 2020	-	-	-
222	Construction and Development 2021	2,900,000	2,900,000	2,900,000
223	Construction and Development 2022	5,117,353	5,117,353	5,117,353
224	Construction and Development 2023	10,836,014	10,836,014	12,279,574
273	Construction and Development 2014	-	-	-
283	Construction and Development 2015	-	-	-
293	Construction and Development 2016/17	-	-	-
500	Capital Improvement and Repair	3,627,136	3,627,136	3,787,136
510	Oak Meadows Improvements	-	-	-
520	Fleet Management Building Project	-	-	-
530	Building Renewal	200,000	450,000	450,000
540	Willowbrook Wildlife Project	18,581,579	18,581,579	18,581,579
	Total Capital Project Funds	\$42,086,892	\$42,336,892	\$43,940,452
Debt Service Funds				
322	Bond Series 2022	4,787,625	4,787,625	4,787,625
350	Bond Series 2015 Refunding	680,000	680,000	-

375	Bond Series 2015A	13,096,875	13,096,875	13,096,875
397	Bond Series 2022A Refunding	1,605,060	1,605,060	1,188,994
Total Debt Service Funds		\$20,169,560	\$20,169,560	\$19,073,494
Total Forest Preserve District of DuPage County		\$121,126,778	\$121,376,778	\$122,146,147

Expenditures by Fund

Fund	Description	2024 Draft Budget	2024 Proposed Budget	2024 Adopted Budget
General Fund				
010	General	\$36,846,159	\$37,101,659	\$36,285,534
Special Revenue Funds				
020	Liability	1,529,017	1,529,017	1,529,017
030	IMRF	2,061,824	2,061,824	2,061,824
035	Social Security	1,831,312	1,831,312	1,831,312
040	Audit	69,000	69,000	69,000
050	Zoological	2,118,231	2,118,231	2,118,231
070	Environmental Responsibility	135,000	135,000	135,000
075	District-Wide Environmental	27,627,756	27,627,756	30,291,316
080	Mallard lake - Landfill	417,200	417,200	417,200
081	Mallard lake - Non-Landfill	-	-	-
085	Greene Valley - Landfill	435,000	435,000	435,000
142	Land Acquisition 2008	-	-	-
145	Land Acquisition 1987	-	-	-
147	Land Acquisition 1997	-	-	-
152	Endowment	350,000	350,000	350,000
156	WARP	920,782	920,782	920,782
Total Special Revenue Funds		\$37,495,122	\$37,495,122	\$40,158,682
Enterprise Funds				
131	Golf Enterprises	\$8,038,161	\$8,038,161	\$8,038,161
Capital Project Funds				
215	Construction and Development 2018	824,810	824,810	824,810
220	Construction and Development 2019	554,705	554,705	554,705
221	Construction and Development 2020	2,098,719	2,098,719	2,098,719
222	Construction and Development 2021	2,900,000	2,900,000	2,900,000
223	Construction and Development 2022	6,084,903	5,964,903	5,964,903
224	Construction and Development 2023	11,659,574	12,029,574	12,279,574
273	Construction and Development 2014	-	-	-
283	Construction and Development 2015	-	-	-
293	Construction and Development 2016/17	-	-	-
500	Capital Improvement and Repair	3,857,790	3,857,790	3,857,790
510	Oak Meadows Project	-	-	-
520	Fleet Management Building Project	-	-	-
530	Building Renewal	2,159,500	2,159,500	2,159,500

540	Willowbrook Wildlife Project	18,581,579	18,581,579	18,581,579
	Total Capital Project Funds	\$48,721,580	\$48,971,580	\$49,221,580
Debt Service Funds				
322	Bond Series 2022	18,393,440	18,393,440	18,393,440
350	Bond Series 2015 Refunding	7,944,106	7,944,106	7,944,106
375	Bond Series 2015A	14,107,049	14,107,049	13,413,750
397	Bond Series 2022A Refunding	1,611,923	1,611,923	1,611,923
	Total Debt Service Funds	\$42,056,518	\$42,056,518	\$41,363,219
Total Forest Preserve District of DuPage County		173,157,540	\$173,663,040	\$175,067,176

APPENDIX H:
Forest Preserve District of DuPage County
STATISTICAL TABLES



**Forest Preserve District
of DuPage County**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Net Position by Component - Last Ten Fiscal Years

December 31, 2022 (Unaudited)

	2013	2014	2015
Governmental Activities			
Net Invested in Capital Assets	\$ 455,557,496	457,884,644	478,857,266
Restricted			
Environmental Concerns	190,181,140	192,890,597	188,493,284
Wetland Restoration	—	—	1,138,589
Debt Service	1,125,412	1,258,460	1,383,467
Construction & Development	31,180,465	37,684,997	35,873,609
Insurance Purposes	497,850	764,534	807,468
Personnel Benefits	947,315	836,317	631,984
Audit	26,984	63,496	26,429
Zoological	390,430	503,328	599,641
Specified Capital Projects	3,357,483	—	—
Unrestricted (Deficit)	(79,251,513)	(69,924,925)	(74,624,848)
Total Governmental Activities Net Position	<u>604,013,062</u>	<u>621,961,448</u>	<u>633,186,889</u>
Business-Type Activities			
Net Invested in Capital Assets	24,737,209	24,107,744	23,325,569
Unrestricted (Deficit)	<u>2,470,672</u>	<u>2,855,974</u>	<u>2,982,597</u>
Total Business-Type Activities Net Position	<u>27,207,881</u>	<u>26,963,718</u>	<u>26,308,166</u>
Primary Government			
Net Invested in Capital Assets	480,294,705	481,992,388	502,182,835
Restricted			
Environmental Concerns	190,181,140	192,890,597	188,493,284
Wetland Restoration	—	—	1,138,589
Debt Service	1,125,412	1,258,460	1,383,467
Construction & Development	31,180,465	37,684,997	35,873,609
Insurance Purposes	497,850	764,534	807,468
Personnel Benefits	947,315	836,317	631,984
Audit	26,984	63,496	26,429
Zoological	390,430	503,328	599,641
Specified Capital Projects	3,357,483	—	—
Unrestricted (Deficit)	<u>(76,780,841)</u>	<u>(67,068,951)</u>	<u>(71,642,251)</u>
Total Primary Government Net Position	<u>631,220,943</u>	<u>648,925,166</u>	<u>659,495,055</u>

Data Source: Audited Financial Statements

2016	2017	2018	2019	2020	2021	2022
470,970,014	491,843,799	528,001,306	538,131,724	553,114,029	578,817,808	597,851,335
178,576,262	167,983,774	159,195,696	170,117,049	182,717,195	169,804,988	139,469,418
3,048,660	2,854,481	2,275,717	3,421,307	1,663,762	2,200,493	2,517,022
222,038	576,070	2,671,097	4,410,561	7,332,708	8,719,392	9,913,728
43,432,391	33,900,629	29,839,521	26,846,476	20,272,993	19,044,542	15,433,677
1,014,704	1,208,530	1,574,876	1,647,047	1,532,625	720,826	—
1,135,435	1,276,854	2,894,669	3,235,783	3,352,139	2,634,867	2,655,255
54,998	90,916	136,350	103,036	70,932	78,762	126,400
703,263	825,110	1,267,917	1,237,218	1,110,707	946,938	1,117,503
—	—	—	—	—	—	—
(44,654,283)	(36,128,157)	(34,818,058)	(24,393,713)	(10,607,513)	(4,218,440)	(2,389,480)
654,503,482	664,432,006	693,039,091	724,756,488	760,559,577	778,750,176	766,694,858
22,693,444	22,334,662	39,016,586	19,658,955	38,553,523	38,585,661	38,381,793
2,660,800	1,404,161	224,095	19,066,414	1,582,699	3,466,279	5,465,518
25,354,244	23,738,823	39,240,681	38,725,369	40,136,222	42,051,940	43,847,311
493,663,458	514,178,461	567,017,892	557,790,679	591,667,552	617,403,469	636,233,128
178,576,262	167,983,774	159,195,696	170,117,049	182,717,195	169,804,988	139,469,418
3,048,660	2,854,481	2,275,717	3,421,307	1,663,762	2,200,493	2,517,022
222,038	576,070	2,671,097	4,410,561	7,332,708	8,719,392	9,913,728
43,432,391	33,900,629	29,839,521	26,846,476	20,272,993	19,044,542	15,433,677
1,014,704	1,208,530	1,574,876	1,647,047	1,532,625	720,826	—
1,135,435	1,276,854	2,894,669	3,235,783	3,352,139	2,634,867	2,655,255
54,998	90,916	136,350	103,036	70,932	78,762	126,400
703,263	825,110	1,267,917	1,237,218	1,110,707	946,938	1,117,503
—	—	—	—	—	—	—
(41,993,483)	(34,723,996)	(34,593,963)	(5,327,299)	(9,024,814)	(752,161)	3,076,038
679,857,726	688,170,829	732,279,772	763,481,857	800,695,799	820,802,116	810,542,169

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Net Position - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

	2013	2014	2015	2016	2017	2018*	2019	2020	2021	2022
Expenses										
Governmental Activities										
General Government	\$ 7,739,315	8,401,680	10,148,461	15,681,010	2,086,587	21,108,614	7,655,155	3,509,319	1,681,776	8,722,116
Conservation and Recreation	30,465,668	29,657,565	27,431,935	28,565,101	31,642,636	37,182,014	25,133,090	25,206,943	27,189,182	28,242,566
Public Works	1,536,247	1,732,148	1,603,581	1,081,275	1,567,776	1,938,895	1,970,823	2,071,510	1,886,466	3,513,923
Public Safety	3,302,125	3,473,578	3,588,547	3,179,358	3,317,927	4,913,893	3,230,058	3,701,305	3,853,837	4,313,720
Interest on Long-Term Debt	11,896,942	11,013,984	9,709,000	9,706,180	6,800,309	8,949,425	4,323,056	3,756,702	2,943,128	4,121,969
Total Governmental Activities Expenses	54,940,297	54,278,955	52,481,524	58,212,924	45,415,235	74,092,841	42,312,182	38,245,779	37,554,389	48,914,294
Business-Type Activities										
Golf-Courses	4,509,811	3,886,803	3,644,310	2,963,198	3,529,144	6,163,168	4,130,563	3,054,291	3,724,273	5,008,563
Total Primary Government Expenses	59,450,108	58,165,758	56,125,834	61,176,122	48,944,379	80,256,009	46,442,745	41,300,070	41,278,662	53,922,857
Program Revenues										
Governmental Activities										
Charges for Services	1,351,401	1,285,346	1,565,219	1,348,059	1,196,692	1,663,969	1,192,800	638,917	1,224,962	1,317,344
Operating Grants/Contributions	1,551,473	7,152,286	2,021,830	901,364	1,322,047	1,503,347	4,243,814	2,124,758	2,421,715	1,316,710
Capital Grants/Contributions	1,677,812	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	4,580,686	10,000,963	4,541,454	6,043,347	2,546,739	3,465,702	5,846,670	2,769,317	3,738,950	2,640,844
Business-Type Activities										
Charges for Services	3,442,848	3,289,752	2,896,112	1,973,037	1,906,466	4,909,700	3,602,044	4,440,762	5,644,155	6,403,883
Total Primary Government Program Revenues	8,023,534	13,290,715	7,437,566	8,016,384	4,453,205	8,375,402	9,448,714	7,210,079	9,383,105	9,044,727

	2013	2014	2015	2016	2017	2018*	2019	2021	2021	2022
Net (Expenses) Revenues										
Governmental Activities	\$ (50,359,611)	(44,277,992)	(47,940,070)	(52,169,577)	(42,868,496)	(70,627,139)	(36,465,512)	(35,476,462)	(33,815,439)	(46,273,450)
Business-Type Activities	(1,066,963)	(597,051)	(748,198)	(990,161)	(1,622,678)	(1,253,468)	(528,519)	1,386,471	1,919,882	1,395,320
Total Primary Government Net (Expenses) Revenues	(51,426,574)	(44,875,043)	(48,688,268)	(53,159,738)	(44,491,174)	(71,880,607)	(36,994,031)	(34,089,991)	(31,895,557)	(44,878,130)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	53,008,197	53,073,684	54,192,021	54,783,420	54,911,731	104,536,291	50,977,083	51,189,200	51,973,644	51,790,305
Replacement Taxes	1,326,897	1,390,627	1,455,548	1,169,442	1,659,100	1,708,236	1,568,382	1,401,732	2,460,760	4,978,983
Investment Earnings	(4,514,204)	6,673,537	5,735,037	15,670,329	(5,519,204)	4,263,433	14,751,283	17,072,354	(3,780,815)	(24,208,169)
Gain on Sale of Capital Assets	74,539	175,207	160,958	—	—	—	—	—	—	—
Miscellaneous	464,054	484,552	439,680	1,862,979	1,745,393	2,289,075	851,161	1,616,265	1,352,449	1,657,013
Transfers	(183,500)	(323,266)	(63,500)	—	—	(16,817,503)	35,000	—	—	—
Total Governmental Activities	50,175,983	61,474,341	61,919,744	73,486,170	52,797,020	95,979,532	68,182,909	71,279,551	52,006,038	34,218,132
Business-Type Activities										
Investment Income	14,800	28,458	29,146	36,239	7,257	34,227	48,207	24,382	(4,164)	400,051
Gain on Sale of Capital Assets	15,585	—	—	—	—	—	—	—	—	—
Extraordinary Items										
Insurance Recoveries	—	1,164	—	—	—	—	—	—	—	—
Transfers	183,500	323,266	63,500	—	—	16,817,503	(35,000)	—	—	—
Total Business-Type Activities	213,885	352,888	92,646	36,239	7,257	16,851,730	13,207	24,382	(4,164)	400,051
Total Primary Government	50,389,868	61,827,229	62,012,390	73,522,409	52,804,277	112,831,262	68,196,116	71,303,933	52,001,874	34,618,183
Changes in Net Position										
Governmental Activities	(183,628)	17,196,349	13,979,674	21,316,593	9,928,524	25,352,393	31,717,397	35,803,089	18,190,599	(12,055,318)
Business-Type Activities	(853,078)	(244,163)	(655,552)	(953,922)	(1,615,421)	15,598,262	(515,312)	1,410,853	1,915,718	1,795,371
Total Primary Government	(1,036,706)	16,952,186	13,324,122	20,362,671	8,313,103	40,950,655	31,202,085	37,213,942	20,106,317	(10,259,947)

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years

December 31, 2022 (Unaudited)

	2013	2014	2015
General Fund			
Nonspendable	\$ 860,704	693,280	663,725
Unassigned	3,768,580	3,425,987	3,653,476
Total General Fund	4,629,284	4,119,267	4,317,201
All Other Governmental Funds			
Unreserved, Reported in:			
Nonspendable	1,178,901	142,216	153,869
Restricted	270,349,596	280,001,729	274,954,471
Committed	3,357,483	4,769,939	3,534,145
Unassigned	—	—	—
Total All Other Governmental Funds	274,885,980	284,913,884	278,642,485
Total All Government Funds	279,515,264	289,033,151	282,959,686

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2016	2017	2018*	2019	2020	2021	2022
991,468	1,041,104	1,047,140	1,295,619	1,111,931	1,293,060	1,122,028
3,414,858	2,818,324	2,894,185	2,926,197	3,321,127	2,970,591	3,721,559
4,406,326	3,859,428	3,941,325	4,221,816	4,433,058	4,263,651	4,843,587
125,254	113,516	198,421	208,953	306,794	726,279	563,216
275,694,904	256,068,574	247,075,348	258,223,277	265,148,419	251,009,375	252,498,389
2,050,196	2,420,023	2,285,780	2,176,742	2,611,548	2,171,506	3,319,754
—	—	—	—	—	—	(346,253)
277,870,354	258,602,113	249,559,549	260,608,972	268,066,761	253,907,160	256,035,106
282,276,680	262,461,541	253,500,874	264,830,788	272,499,819	258,170,811	260,878,693

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

	2013	2014	2015
Revenues			
Taxes	\$ 53,008,197	53,073,684	54,192,021
Permits and Fees	1,039,241	1,030,708	1,143,540
Intergovernmental	3,270,781	9,893,973	4,119,116
Investment Income	(4,514,204)	6,673,537	5,735,036
Donations	14,779	—	40,000
Miscellaneous	2,096,836	1,101,461	965,094
Total Revenues	<u>54,915,630</u>	<u>71,773,363</u>	<u>66,194,807</u>
Expenditures			
General Government	7,413,825	7,824,046	9,837,147
Conservations and Recreation	22,112,525	25,367,954	26,617,402
Public Works	1,533,493	1,706,631	1,737,877
Public Safety	3,220,283	3,391,996	3,565,453
Capital Outlay	6,855,697	7,937,724	2,941,798
Debt Service			
Principal	20,920,000	20,350,000	20,995,000
Interest and Fiscal Charges	7,546,877	7,033,867	6,676,945
Cost of Issuance	—	—	365,141
Total Expenditures	<u>69,602,700</u>	<u>73,612,218</u>	<u>72,736,763</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,687,070)</u>	<u>(1,838,855)</u>	<u>(6,541,956)</u>
Other Financing Sources (Uses)			
Transfers In	6,199,591	8,491,838	10,448,080
Transfers Out	(6,383,091)	(8,815,104)	(10,511,580)
Restructuring/Bond Proceeds	—	—	29,270,000
Transfer to Refunded Bond Escrow	—	—	(34,529,257)
Premium (Discounts) on Bonds Issued	—	—	5,624,398
Payment to Escrow Agent	—	—	—
Proceeds from the Sale of Capital Assets	82,039	187,114	166,850
	<u>(101,461)</u>	<u>(136,152)</u>	<u>468,491</u>
Net Change in Fund Balances	<u>(14,788,531)</u>	<u>(1,975,007)</u>	<u>(6,073,465)</u>
Debt Service as a Percentage of Noncapital Expenditures	43.70%	45.37%	40.78%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2016	2017	2018*	2019	2020	2021	2022
54,783,420	54,911,731	104,536,291	50,977,083	51,189,200	51,973,644	51,790,305
1,182,997	1,196,692	1,663,969	1,192,800	638,917	1,224,962	1,317,344
6,134,090	3,183,680	3,809,035	6,246,785	3,556,665	4,999,281	6,327,016
15,670,329	(5,519,204)	4,263,433	14,751,283	17,072,354	(3,780,815)	(24,208,169)
147,062	—	—	166,165	409,740	297,974	269,708
1,786,152	1,745,393	2,289,075	684,996	1,206,525	1,054,475	1,387,305
79,704,050	55,518,292	116,561,803	74,019,112	74,073,401	55,769,521	36,883,509
14,477,098	7,800,492	11,488,462	7,340,466	7,524,352	8,095,401	9,140,208
29,173,774	32,545,009	47,183,519	26,863,735	33,168,469	31,687,082	33,216,990
1,036,289	1,521,194	7,258,472	2,112,718	2,091,219	3,518,523	3,454,155
3,150,638	3,288,188	4,866,524	3,197,343	3,668,555	3,820,366	4,275,563
4,903,553	2,551,665	8,039,205	2,378,442	2,302,987	1,136,891	854,276
14,472,408	14,515,392	23,636,466	7,721,129	13,495,000	18,335,000	19,500,000
13,572,439	13,353,038	23,894,497	13,254,341	4,405,550	3,719,325	4,269,098
—	—	—	—	—	—	—
80,786,199	75,574,978	126,367,145	62,868,174	66,656,132	70,312,588	74,710,290
(1,082,149)	(20,056,686)	(9,805,342)	11,150,938	7,417,269	(14,543,067)	(37,826,781)
27,765,834	36,631,142	20,521,972	3,201,221	21,475,433	13,974,356	21,404,526
(27,765,834)	(36,631,142)	(19,961,972)	(3,166,221)	(21,475,433)	(13,974,356)	(21,404,526)
31,690,000	9,090,000	—	—	—	—	43,685,000
—	—	—	—	—	—	—
5,478,680	259,896	—	—	—	—	7,847,235
(36,935,250)	(9,241,265)	—	—	—	—	(11,349,714)
158,720	139,909	284,675	143,976	251,762	214,059	352,142
392,150	248,540	844,675	178,976	251,762	214,059	40,534,663
(689,999)	(19,808,146)	(8,960,667)	11,329,914	7,669,031	(14,329,008)	2,707,882
40.58%	42.62%	48.59%	37.89%	33.65%	36.91%	36.46%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years
December 31, 2022 (Unaudited)**

Tax Levy Year	Residential Property	Farm	Commercial Property
2012	\$ 26,243,231	\$ 2,110	\$ 5,800,696
2013	24,789,518	2,217	5,497,444
2014	24,551,674	2,167	5,468,065
2015	25,583,305	2,149	5,728,648
2016	27,412,792	2,310	6,018,321
2017	29,065,554	2,361	6,271,488
2018	30,406,986	2,513	6,485,948
2019	31,496,325	2,603	6,746,739
2020	32,823,894	2,813	6,896,819
2021	33,550,472	2,913	7,068,089

Data Source: Office of the County Clerk

Industrial Property	Total	Railroad	Total Direct Tax Rate	Total Direct Tax Rate	Estimated Actual Taxable Value
\$ 2,591,123	\$ 34,637,160	\$ 25,943	\$ 34,663,103	0.1418	\$ 103,989,309
2,469,577	32,758,756	32,525	32,791,281	0.1657	98,373,843
2,448,068	32,469,974	34,599	32,504,573	0.1691	97,513,719
2,546,925	33,861,027	39,270	33,900,297	0.1622	101,700,891
2,703,608	36,137,031	42,278	36,179,309	0.1514	108,537,927
2,866,147	38,205,550	42,427	38,247,977	0.1306	114,743,931
3,018,680	39,914,127	44,892	39,959,019	0.1278	119,877,057
3,165,669	41,411,336	48,742	41,460,078	0.1242	124,380,234
3,274,859	42,998,385	53,789	43,052,174	0.1205	129,156,522
3,376,948	43,998,422	59,701	44,058,123	0.1177	132,174,369

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2022 (Unaudited)**

	2012	2013	2014
Forest Preserve District of DuPage County Corporate	0.1418	0.1657	0.1691
Overlapping Rates			
County	0.1929	0.2040	0.2057
Cities and Villages	0.6543	0.7653	0.7909
High Schools	1.1155	1.3061	1.3445
Unit Districts	1.8983	2.2509	2.2676
Grade Schools	1.7139	2.0184	2.0638
Junior Collages	0.2551	0.3092	0.3043
Townships	0.1092	0.1326	0.1355
Sanitary Districts	0.0029	0.0035	0.0036
Park Districts	0.3467	0.4083	0.4172
Libraries	0.0753	0.0877	0.0904
Fire Protection	0.2767	0.3255	0.3362
Service Areas	0.0177	0.0233	0.0242
Special Districts	0.0183	0.0212	0.0219
Total Overlapping Tax Rate	6.6768	7.8560	8.0058
Total Direct and Overlapping Tax Rates	6.8186	8.0217	8.1749

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

2015	2016	2017	2018	2019	2020	2021
0.1622	0.1514	0.1306	0.1278	0.1242	0.1205	0.1177
0.1971	0.1848	0.1749	0.1673	0.1655	0.1485	0.1667
0.7680	0.7288	0.7093	0.6956	0.6985	0.6776	0.6856
1.3112	1.2438	1.2034	1.1852	1.1957	1.1847	1.1998
2.2324	2.1176	2.0663	2.0328	2.0095	1.9799	2.0285
2.0082	1.9117	1.8593	1.8315	1.8056	1.7762	1.8245
0.2882	0.2714	0.2517	0.2409	0.2204	0.2193	0.2168
0.1318	0.1261	0.1239	0.1203	0.1163	0.1124	0.1163
0.0035	0.0033	0.0032	0.0031	0.0030	0.0030	0.0032
0.4094	0.3889	0.3764	0.3713	0.3664	0.3585	0.3662
0.0874	0.0916	0.0867	0.0839	0.0819	0.0957	0.0978
0.3296	0.3099	0.3029	0.3011	0.3005	0.3031	0.3121
0.0234	0.0229	0.0228	0.0232	0.0218	0.0159	0.0165
0.0201	0.0188	0.0180	0.0160	0.0151	0.0159	0.0156
7.8103	7.4196	7.1988	7.0722	7.0002	6.8907	7.0496
7.9725	7.5710	7.3294	7.2000	7.1244	7.0112	7.1673

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)
December 31, 2022 (Unaudited)**

Taxpayer	Tax Levy Year 2021			Tax Levy Year 2012		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Prologics	\$ 266,779	1	0.58%	\$ 144,960	1	0.42%
Oakbrook Shopping Center	114,577	2	0.25%	91,140	3	0.26%
5 Radnor Corporate Center	61,086	3	0.13%			
SLK Global Solutions	57,667	4	0.13%			
BRE Group	56,750	5	0.12%			
BPRE	47,036	6	0.10%			
Duke Realty	44,410	7	0.10%	38,452	10	0.11%
Navistar	40,786	8	0.09%			
Liberty Property	39,387	9	0.09%	116,545	2	0.34%
Medinah Country Club	35,195	10	0.08%			
Wells Real Estate Funds				57,750	4	0.17%
AMLI				51,011	5	0.15%
Arden Realty, Inc				50,088	6	0.14%
Friedkin Realty Group				49,586	7	0.14%
Ryan, LLC				47,243	8	0.14%
UBS Realty Investors LLC				38,729	9	0.11%
	<u>763,673</u>		<u>1.67%</u>	<u>685,504</u>		<u>1.98%</u>

Data Source: Office of County Clerk

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 53,450,503	\$ 53,042,519	99.24%	N/A	\$ 53,042,519	99.24%
2014	54,335,152	54,099,737	99.57%	N/A	54,099,737	99.57%
2015	54,965,232	54,766,959	99.64%	N/A	54,766,959	99.64%
2016	54,986,281	54,853,004	99.76%	N/A	54,853,004	99.76%
2017	54,775,475	54,667,834	99.80%	N/A	54,667,834	99.80%
2018	49,951,858	49,832,351	99.76%	N/A	49,832,351	99.76%
2019	51,067,627	50,929,683	99.73%	N/A	50,929,683	99.73%
2020	51,493,417	50,932,561	98.91%	N/A	50,932,561	98.91%
2021	51,877,870	51,174,677	98.64%	N/A	51,174,677	98.64%
2022	51,856,411	51,764,941	99.82%	N/A	51,764,941	99.82%

Note: Property in DuPage County is reassessed each year. Property is assessed at 33% of actual value.

Data Source: Audited Financial Statements and DuPage County Collector Statements

N/A - Not Available

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

Fiscal Year	Governmental Activities General Obligation Bonds	Total Primary Government
2013	\$ 233,321,462	\$ 233,321,462
2014	216,146,058	216,146,058
2015	201,820,799	201,820,799
2016	181,884,431	181,884,431
2017	159,885,684	159,885,684
2018*	120,024,849	120,024,849
2019	102,445,805	102,445,805
2020	87,546,659	87,546,659
2021	67,807,513	67,807,513
2022	86,520,878	86,520,878

Note: Details of the Forest Preserve District of DuPage County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population.

* For the Eighteen Months Ended December 31, 2018

N/A - Not Available

Total Equalized Assessed Value (EAV) (in Thousands)	Percentage of EAV	Personal Income (1)	Percentage of Personal Income	Population (1)	Per Capita
\$ 34,663,103	0.67%	\$ 54,123,390	431.09%	932,126	\$ 250.31
32,791,281	0.66%	56,600,761	381.88%	932,708	231.74
32,504,573	0.62%	59,813,856	337.41%	933,736	216.14
33,900,297	0.54%	61,404,832	296.21%	929,368	195.71
36,179,309	0.44%	64,516,281	247.82%	930,662	171.80
38,247,977	0.31%	67,684,237	177.33%	928,589	129.26
39,959,019	0.26%	69,345,500	147.73%	922,921	111.00
41,460,078	0.21%	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%	N/A	N/A	920,901	93.95

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

Fiscal Year	Total General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Net General Bonded Debt Outstanding	Percentage of Equalized Assessed Value (1)	Per Capita (2)
2013	\$ 233,321,462	\$ 1,125,412	\$ 232,196,050	0.67%	\$ 249.10
2014	216,146,058	1,258,460	214,887,598	0.66%	230.39
2015	201,820,799	1,383,467	200,437,332	0.62%	214.66
2016	181,884,431	222,038	181,662,393	0.54%	195.47
2017	159,885,684	576,070	159,309,614	0.44%	171.18
2018*	120,024,849	2,671,097	117,353,752	0.31%	126.38
2019	102,445,805	4,410,561	98,035,244	0.25%	106.22
2020	87,546,659	7,332,708	80,213,951	0.19%	86.73
2021	67,807,513	8,719,392	59,088,121	0.14%	63.78
2022	86,520,878	9,913,728	76,607,150	0.17%	83.19

Note: Details of the Forest Preserve District of DuPage County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2022 (Unaudited)**

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 86,520,878	100.00%	\$ 86,520,878
DuPage County	98,919,801	100.00%	98,919,801
Cities and Villages	10,548,416,226 (1)	7.56%	797,460,267
Parks	1,469,299,777 (1)	17.95%	263,739,310
Fire Protection	30,350,000	100.00%	30,350,000
Libraries	49,570,000	36.86%	18,271,502
Special Service Districts	17,997,000	97.27%	17,505,682
Grade Schools	381,711,000	98.43%	375,718,137
High Schools	436,750,000	97.14%	424,258,950
Unit Schools	489,710,043	67.87%	332,366,206
Community Colleges	285,360,000 (1)	49.43%	141,053,448
Total Overlapping Debt	13,808,083,847		2,499,643,303
Total Direct and Overlapping Debt	13,894,604,725		2,586,164,181

Notes: Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity, lies within DuPage County.

(1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

(2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion is in DuPage County. Percentages have been rounded to the nearest hundredth.

(3) Represents general obligation debt, as reported by various governments. Overlapping governments without general obligation debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the multiplying this rate by the overlapping governments' outstanding debt. An overlapping government unit DuPage County Clerk.

Data Source: DuPage County Clerk's Office

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years

December 31, 2022 (Unaudited)

	2013	2014	2015	2016
Legal Debt Limit	\$ 797,251,353	754,199,448	747,605,170	779,706,826
Total Net Debt Applicable to Limit	226,803,168	210,548,895	191,729,636	175,824,600
Legal Debt Margin	570,448,185	543,650,553	555,875,534	603,882,226
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	28.45%	27.92%	25.65%	22.55%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2017	2018*	2019	2020	2021	2022
832,124,126	879,703,477	919,057,446	953,581,802	990,200,013	1,013,336,827
148,669,500	111,227,569	95,140,000	81,645,000	63,310,000	76,365,000
683,454,626	768,475,908	823,917,446	871,936,802	926,890,013	936,971,827
17.87%	12.64%	10.35%	8.56%	6.39%	7.54%

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Value	<u>\$ 44,058,122,920</u>
Bonded Debt Limit - 2.30% of Assessed Value	1,013,336,827
Amount of Debt Applicable to Limit	<u>76,365,000</u>
Legal Debt Margin	<u>936,971,827</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Debt Service Extension Base
December 31, 2022 (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
2022	\$ 24,447,961	\$ 3,951,180	\$ 20,245,861	\$ 16,310,461	3,935,400
2023	19,223,760	—	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	<u>5,166,000</u>	<u>—</u>	21,258,154	5,166,000	16,092,154
Totals	<u>79,798,020</u>	<u>3,951,180</u>			

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

(1) Includes the District's outstanding Series 2012, Series 2015 and Series 2015A.

(2) Current debt service extension base (DSEB) of \$20,245,861 in levy year 2022 and \$21,258,154 with no growth estimate added in future fiscal years. DSEB increases by the lesser of 5% or CPI annually.

Data Source: District Records

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

Fiscal Year	(1) Population*	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2013	932,126	\$ 54,123,390	58,064	156,715	7.5%
2014	932,708	56,600,761	60,684	156,000	6.9%
2015	933,736	59,813,856	64,059	155,545	4.7%
2016	929,368	61,404,832	66,072	155,124	4.8%
2017	930,662	64,516,281	69,323	155,124	3.9%
2018	928,589	67,684,237	72,889	155,124	3.2%
2019	922,921	69,345,500	75,137	155,124	3.3%
2020	924,885	72,597,355	79,127	145,738	4.5%
2021	926,448	79,076,011	85,498	145,318	4.5%
2022	920,901	N/A	N/A	143,128	3.6%

N/A - Not Available

*Estimated

Data Sources:

- (1) U.S. Census Bureau, Population Division
- (2) Bureau of Economic Analysis, U.S. Department of Commerce
- (3) DuPage County Regional Superintendent of Schools
- (4) Illinois Department of Employment Security

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2022 (Unaudited)**

Employer	2022			2013		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Alexian Brothers - Alis Midwest	5,000	1	0.64%			
Finkl Outdoor Services	4,619	2	0.60%			
Continental Leasing Management, Inc	4,365	3	0.56%			
Advocate Health Care	3,617	4	0.47%			
Giraffe Holding Inc.	3,579	5	0.46%			
Samuel Holdings, Inc	3,276	6	0.42%			
All State Corporation	3,200	7	0.41%			
Footprint Acquisition LLC	2,781	8	0.36%			
The University of Chicago	2,648	9	0.34%			
DuPage County	2,500	10	0.32%	2,899	5	0.40%
Edward Hospital & Health Services				7,700	1	1.06%
College of DuPage				3,350	2	0.46%
BP America, Inc.				3,000	3	0.41%
Argonne National Labs				2,965	4	0.41%
Advocate Good Samaritan Hospital				2,723	6	0.38%
McDonald's Coproation				2,500	7	0.35%
Ace Hardware				2,045	8	0.28%
Elmhurst Memorial Hospital				1,500	9	0.21%
Navistar International Corp				1,500	10	0.21%
	<u>35,585</u>		<u>4.58%</u>	<u>30,182</u>		<u>4.17%</u>

The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis.

Data Sources:

Nielsen Claritas Business-Facts ®

Equifax

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Full-Time Equivalent District Employees by Function/Program - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

Function/Program	2013	2014	2015	2016
General Government				
Core Management	7.0	7.0	13.5	9.5
Finance	13.0	13.0	9.0	10.0
Human Resources (2)	10.0	10.0	6.5	6.5
Fundraising and Development	2.0	2.0	1.0	1.0
Administrative Services	3.0	3.0	2.5	2.5
Communications and Marketing	6.5	7.5	6.5	7.0
Volunteer Services (2)	—	—	3.0	2.5
Information Technology	11.0	9.0	7.0	8.0
Total General Governmental	52.5	51.5	49.0	47.0
Conservation and Recreation				
Natural Resources	26.5	26.0	32.5	32.5
Grounds Management	43.5	43.5	43.5	43.5
Community Services & Education Admin.	5.5	5.5	5.0	5.0
Land Preservation	5.5	5.5	3.5	3.5
Visitor Services & Experiences (1)	—	—	3.5	4.0
Site Operations (1)	40.0	40.0	31.0	31.0
Danada Equestrian Center	7.5	7.5	7.0	7.0
Facilities Management	32.0	32.0	27.5	30.0
Fleet Management	14.0	14.0	14.0	14.0
Kline Creek Farm	7.5	7.5	8.0	8.0
Fullersburg Nature Center	6.5	6.5	7.5	6.0
Mayslake	4.5	5.0	6.0	5.0
St. James Farm	4.0	4.0	4.5	4.5
Willowbrook Wildlife Center	11.0	11.5	11.0	11.5
Golf Business Enterprises	16.0	15.0	11.0	12.0
Resource Management & Development Planning	—	—	—	—
Planning	15.0	15.0	11.0	11.0
Total Conservation and Recreation	239.0	238.5	226.5	228.5
Public Safety				
Law Enforcement	30.5	30.5	28.5	26.5
Public Works				
Environmental Services	6.0	6.0	5.0	4.0
Totals	328.0	326.5	309.0	306.0

Data Source: District Records

Forest Preserve District of DuPage County budget documents:

- (1) Visitor Services was separated from Site Operations during FY 2015.
- (2) Volunteer Services was separated from Human Resources during FY 2015.

2017	2018	2019	2020	2021	2022
5.5	5.5	5.5	5.5	5.0	8.0
11.0	10.0	10.0	10.0	8.0	8.0
6.0	6.0	6.0	6.0	5.0	5.0
1.0	1.0	—	—	—	—
2.5	3.5	3.5	3.5	3.0	3.0
7.0	8.0	9.0	9.0	8.0	7.0
2.5	2.5	2.5	2.5	2.0	2.0
6.0	6.0	6.0	6.0	6.0	6.0
41.5	42.5	42.5	42.5	37.0	39.0
32.5	32.5	32.5	32.5	32.0	32.0
43.5	43.5	43.5	44.5	45.0	44.0
2.0	2.0	2.0	2.0	2.0	2.0
3.5	3.5	2.5	2.5	2.0	3.0
5.5	5.0	5.0	5.0	10.0	10.0
31.0	30.0	30.0	30.0	27.0	27.0
7.0	7.0	7.0	7.0	4.0	4.0
30.0	30.0	30.0	30.0	30.0	29.0
14.0	14.5	13.0	13.0	13.0	13.0
8.0	8.5	8.5	8.5	6.0	6.0
5.0	7.5	7.5	7.5	2.0	3.0
7.0	5.5	5.5	5.5	3.0	2.0
4.5	4.5	4.5	4.5	4.0	4.0
11.5	11.5	12.5	13.5	13.0	13.0
13.0	13.0	13.0	13.0	12.0	15.0
4.0	2.0	2.0	2.0	2.0	2.0
8.0	8.0	7.0	7.0	6.0	7.0
230.0	228.5	226.0	228.0	213.0	216.0
27.5	27.5	27.5	27.5	27.0	28.0
3.0	3.0	5.0	5.0	5.0	5.0
302.0	301.5	301.0	303.0	282.0	288.0

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

Function/Program	2013	2014	2015
General Government			
Number of Volunteer Hours	74,007	72,009	64,224
Number of Full-time Volunteers	907	922	868
Education Center - Program and Event Participants			
Kline Creek Farms	26,090	23,220	24,443
Fullersburg Woods	13,748	24,449	21,768
Danada	10,587	16,864	13,413
Willowbrook Wildlife Center	10,000	12,383	11,124
Mayslake Peabody Estate	32,850	34,168	39,489
Site Operations Programs	14,152	5,988	6,126
Maintenance and Development			
Prescribed Burn Acres	1,541	805	2,111
Lbs. Seed Collection	676	1,021	1,087
Fish Stocked	49,319	85,752	31,017
Trail Miles	150	158	160
Grounds Maint. - Work Orders Completed	468	404	328
Trees Planted During Fall Tree Program	971	1,333	1,110
Structure Maintenance - Work Orders Completed	3,007	3,239	3,114
Visitor Services Permits Issues	13,556	12,786	13,531
Public Safety			
Arrests	45	167	575
Citations	676	536	669
Warnings	3,665	2,913	3,448
Golf Courses			
Daily Golf Rounds	85,451	88,022	78,806
Rounds of Cart Rentals	54,979	57,102	50,687
Resident Cards Sold	1,682	1,661	1,311

N/A - Not Applicable

Data Source: Various Forest Preserve Departments

* For the Eighteen Months Ended December 31, 2018

**COVID-19 affected the FY2020 operating indicators as noted above.

2016	2017	2018*	2019	2020**	2021	2022
64,606	59,449	88,510	60,500	26,307	54,722	61,339
884	870	940	799	567	743	830
26,701	25,706	36,989	8,778	837	3,055	10,500
14,990	15,262	45,304	10,192	1,541	2,294	5,607
15,800	13,550	10,870	4,746	143	906	14,822
11,868	13,190	11,881	3,928	1,147	2,036	2,019
33,077	36,004	53,078	22,581	815	1,095	385
4,080	7,312	8,200	3,007	151	1,315	5,318
1,259	1,237	2,481	1,675	1,932	1,700	1,499
727	1,169	2,363	1,233	1,305	1,800	293
36,000	60,209	158,345	31,509	68,421	175,960	321,186
150	150	158	161	161	175	180
245	341	281	128	152	115	164
1,200	837	1,056	1,425	858	900	1,050
3,400	3,141	3,867	2,419	2,913	2,875	3,215
13,238	14,111	20,560	12,138	16,275	19,427	16,943
722	279	221	28	6	6	16
596	916	1,070	522	1,278	457	650
3,029	2,989	4,099	1,425	2,462	2,520	1,826
53,736	49,405	107,690	71,367	85,369	94,845	95,178
34,057	33,060	70,306	38,504	52,489	64,511	63,405
1,175	1,083	1,324	1,352	—	—	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2022 (Unaudited)**

Function/Program	2013	2014	2015
General Government			
Total Acres	25,123	25,133	25,147
Buildings	275	265	267
Other Structures/Amenities (1)	2,722	2,885	2,896
Number of Computers Supported	386	418	450
Golf Courses			
Number of Golf Courses	3	3	3

(1) - Includes Benches, bike racks, bridges, fences, gates, latrines, shelters and wells.

N/A - Not Available

Data Source: District Records.

* For the Eighteen Months Ended December 31, 2018

2016	2017	2018*	2019	2020	2021	2022
25,210	25,218	25,243	25,251	25,262	25,274	25,274
266	256	240	242	236	229	214
2,875	N/A	N/A	N/A	N/A	N/A	N/A
377	357	356	361	363	369	374
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, shared revenues, and payments in lieu of taxes.

Levy – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by the District.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available” to finance expenditures of the current period: “available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

Property Tax – Property taxes are levied on real property according to the property’s assessed valuation and tax rate.

Proprietary Fund Types– The classification used to account for ongoing organizations and activities similar to those often found in the private sector (i.e. enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government’s business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on the determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by those pronouncements.

Reserve Funds – A portion of a fund restricted for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of the District’s Proprietary funds.

Revenues – Funds the government receives as income, including such times as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and investment income.

Salaries and Benefits – The amount budgeted and appropriated for salaries, wages, health and life insurance premiums, pension costs, and other fringe benefits.

Salary Vacancy Factor – Dollar savings recognized from the lag time between position vacancies and actual hiring.

Tax Levy – The total amount raised by general property taxes for operating and debt service payments.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Truth In Taxation Act – Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a tax levy exceeding the property taxes extended for the previous year by more than five percent.

Unreserved Fund Balance – In governmental or private-purpose trust fund, the balance of net financial resources that are spendable or available for appropriation.

ACRONYMS

ACFR – Annual Comprehensive Financial Report

APWA – American Public Works Association

CAFR – Comprehensive Annual Financial Report

CALEA – Commission on Accreditation for Law Enforcement Agencies

CIP - Capital Improvement Plan

COVID-19 – 2019 Novel Coronavirus

C&D – Construction & Development

EAV - Equalized Assessed Valuation

ERF – Environmental Responsibility Fund

FFCRA – Families First Coronavirus Response Act

FOIA – Freedom of Information Act (5 ILCS 140/1)

FPDDC – Forest Preserve District of DuPage County

FICA – Federal Insurance Contributions Act

FTE – Full Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIMS – Green Infrastructure Model & Strategy

GIS – Geographic Information Systems

GO – General Obligation

GPS – Global Positioning Satellite

ICECF – Illinois Clean Energy Community Foundation

IDNR - Illinois Department Natural Resources

IDOT – Illinois Department of Transportation

IEPA – Illinois Environmental Protection

IGA – Intergovernmental Agreement

ILCS – Illinois Compiled Statutes

IT – Information Technology

IMRF – Illinois Municipal Retirement Fund

ISTHA – Illinois State Toll Highway Authority

OMA – Open Meetings Act (5 ILCS 120/1)

ORD - Ordinance

OSLAD – Open Space Land Acquisition and Development

MERIT – Metropolitan Emergency Response and Investigation Team

PO – Purchase Order

PPE - Personal Protective Equipment

PTELL - Property Tax Extension Limitation Law

PY – Prior Year

RFP – Request for Proposal

RFQ – Request for Quote

ROW - Right of Way

RTP - Regional Trails Program

TIF - Tax Increment Financing

USACE - United States Army Corps of
Engineers

USRC - Urban Stream Research Center

WARP - Wetland Aquatic & Riparian
Program