

Winnebago County Forest Preserve District

2011 - 2012

ANNUAL BUDGET

and Appropriations Ordinance



WINNEBAGO COUNTY
FOREST PRESERVE DISTRICT

*Since 1922,
dedicated to the
preservation of our
heritage of forests and wildlife
for the recreation and education of the people*

WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

Connecting people to nature while preserving natural lands

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Manager of Administrative Services

Judi Day

Manager of Budget & Personnel

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NOTICE

There will be a public hearing held by the Winnebago County Forest Preserve
District Board of Commissioners on the 2011-2012 Budget
at 5:30 PM on Wednesday, September 7, 2011 at Forest Preserve Headquarters

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Winnebago County Forest Preserve District

2011-2012 Budget Planning Assumptions & Guidelines

The Forest Preserve District's fiscal year is from November 1 through October 31. The following budget planning assumptions and guidelines provide the framework by which the staff develops the 2011-2012 budget. The proposed budget will then be presented to the Board of Commissioners on August 9 for your first review.

Due to the continued economic uncertainty and concerns and the timing of the Board's strategic planning process, this budget will basically reflect a no-growth, cutback budget, as was developed last year in order to live within our anticipated financial resources. However, we will build in flexibility and have the opportunity to amend and reallocate resources as the Board develops new goals and priorities through the strategic planning process. Therefore, the following assumptions and guidelines are presented for your review and approval.

TAX CAP and ASSESSED VALUATION

Under the Tax Limitation Act (Tax Cap), our property tax revenue increases are limited to the Consumer Price Index (CPI) or 5%, whichever is lower, plus any new growth. The CPI in 2010 was 2.7% and is projected to be 1.5% in 2011. The preliminary estimated equalized assessed valuation for Winnebago County is expected to be 5.7% less than this year's. The limiting tax rate for 2012 is .09684, which should generate about \$68,000 more in tax revenue next year.

REVENUE

Real Estate Property Tax

The District has one of the lowest tax rates of all public taxing bodies in Winnebago County. The final tax rate for 2011 for taxes payable in 2012 is expected to be .09684. This means that for a single family homeowner of a \$150,000 home assessed at 1/3 of its market value, less the \$6,000 owner-occupied exemption, gives us a taxable assessment of \$44,000. Therefore, the taxpayer would pay a total tax of \$42.61 for access to all the land, facilities, and recreational opportunities we provide.

Corporate Personal Property Replacement Tax

This is money that comes to the District from businesses in Illinois and is used in two funds: Corporate Fund and Retirement Fund. It is estimated that we will receive \$570,000 in 2012, which is lower than what we will receive in 2011.

Fees and Charges

In addition to property tax revenue, our other major source of revenue is fees and charges for various services, such as camping, shelterhouse reservations, golf, equestrian permits, etc. Our survey of other public facilities shows that our fees and charges are at or below comparable market rates, and it is anticipated that we may have to provide further discounts to encourage more usage. We are not recommending an increase in fees for the 2012 season.

EXPENSES

Health Benefits

Health insurance benefits are provided for full-time District employees through an intergovernmental agreement with Winnebago County. Employees co-share the premium costs at a 15:85 ratio. Based on estimates provided by the County, the following are the costs associated with the various plans offered and reflect about an 8% increase over this year's costs.

PPO single coverage	\$ 6,243	HMO single coverage	\$ 6,029
PPO family coverage	16,559	HMO family coverage	15,358

Wage Increases

Given negotiations with the Operating Engineers Union beginning in the next few months, we will not be disclosing any budget figures at this time. However, we have factored in some consideration for wage adjustments if overall budget estimates support such a recommendation.

International Operating Engineers Union

The District's contract with Local 150 expires on October 31, 2011. The official notice to open negotiations was received on July 5; our labor attorney, Jim Pirages of Hinshaw-Culbertson, will begin the negotiation process. As information is available, it will be provided to the Board.

Illinois Municipal Retirement Fund (IMRF)

The District is required by law to participate in the IMRF program. All employees expected to work more than 600 hours annually contribute 4.5% of their gross wages into the Fund. The employer portion in 2012 will be 11.93% of the gross wages, a 9% increase over this year.

Seasonal/Part-time Employees

The eight-month and summer seasonal employees' wage schedule was increased this season to reflect comparable wages in our marketplace. No additional adjustments in wage schedule is recommended for 2012.

Supplies and Contractual Services

The District purchases a variety of supplies, such as fertilizers and chemicals, plant material, building and equipment repair parts. Energy-related commodities and products continue to fluctuate, and we may experience a 5 to 15% increase over 2011 prices. Efficiencies through County joint purchasing, State of Illinois bids, and other savings are used whenever possible. Contractual services for heating and electrical repairs, roofing, and other trade-related services requiring prevailing wage will continue to be bid out per our purchasing policies as needed.

Capital Improvements

Since the District levies a tax for capital improvements, the budget process will provide an opportunity for you to review recommended projects for capital additions, capital repair and replacement, and for vehicles and equipment.

Americans with Disabilities Act (ADA)

Since the Board approved the implementation of the first phase of the ADA audit and compliance plan in 2011, a priority will be to complete the study and recommendations for 2012. Monies for this phase will be set aside in the Capital Improvement budget.

OTHER BUDGET CONSIDERATIONS

Golf Operations

In the 2010-2011 budget, golf expenses and revenue were moved into the District's Corporate Fund from the previous enterprise fund. A golf fund balance of about \$205,700 transferred into the Corporate Fund balance at the end of 2010. Based on preliminary estimates for this year's budget, golf will need to use some of the general fund balance to break even. Unusual spring weather problems, as well as a summer heat wave, have slowed revenue. However, we believe that economic conditions and past golf trends may continue without reorganizing golf operations or continued subsidization of golf.

Budget for Board of Commissioners

It is customary and prudent to create a new budget department, called the Board of Commissioners, in order to provide a specific budget for legitimate Board expenditures. This department would include line items for such categories as consulting, education and training, conferences, travel reimbursements, special studies, surveys, legal, and other Board-related expenses.

Early Retirement

The 2011 Early Retirement Incentive Program and resulting reorganization over the next 18 months will eventually reduce overall personnel costs and positions. The net effect will be that we will have between 3½ to 4½ fewer full-time positions in 2012. The projected savings will occur over several years due to payouts and wage adjustments, with an estimated savings at the end of the 5-year program of \$619,700.

Administrative Services

Continue our intergovernmental agreement with Winnebago County for a variety of administrative support such as payroll, accounting, finance, health insurance, and other related services.

Partner Organizations

Continue financial support of our key partner organizations at amounts of at least equal to allocations in the 2011 budget: Klehm Arboretum \$113,000 and Severson Dells \$50,000. However, it is projected that the Botanical Tax collected for the Arboretum will be lower next year, so we recommend allocating an addition \$13,000 to Klehm. Continue support of our other partner organizations with in-kind operational and maintenance, along with capital projects to facilities owned by the District. These include the Macktown Living History Education Center, Colored Sands Bird Observatory, and conservation-related agencies.

Property and Liability Insurance

Continue membership in the Park District Risk Management Agency (PDRMA) for property and liability insurance, legal representation, Workers Compensation, and risk management training.

Law Enforcement

Continue the contract for law enforcement services through the Winnebago County Sheriff's Department.

PROPOSED FUND BALANCES

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

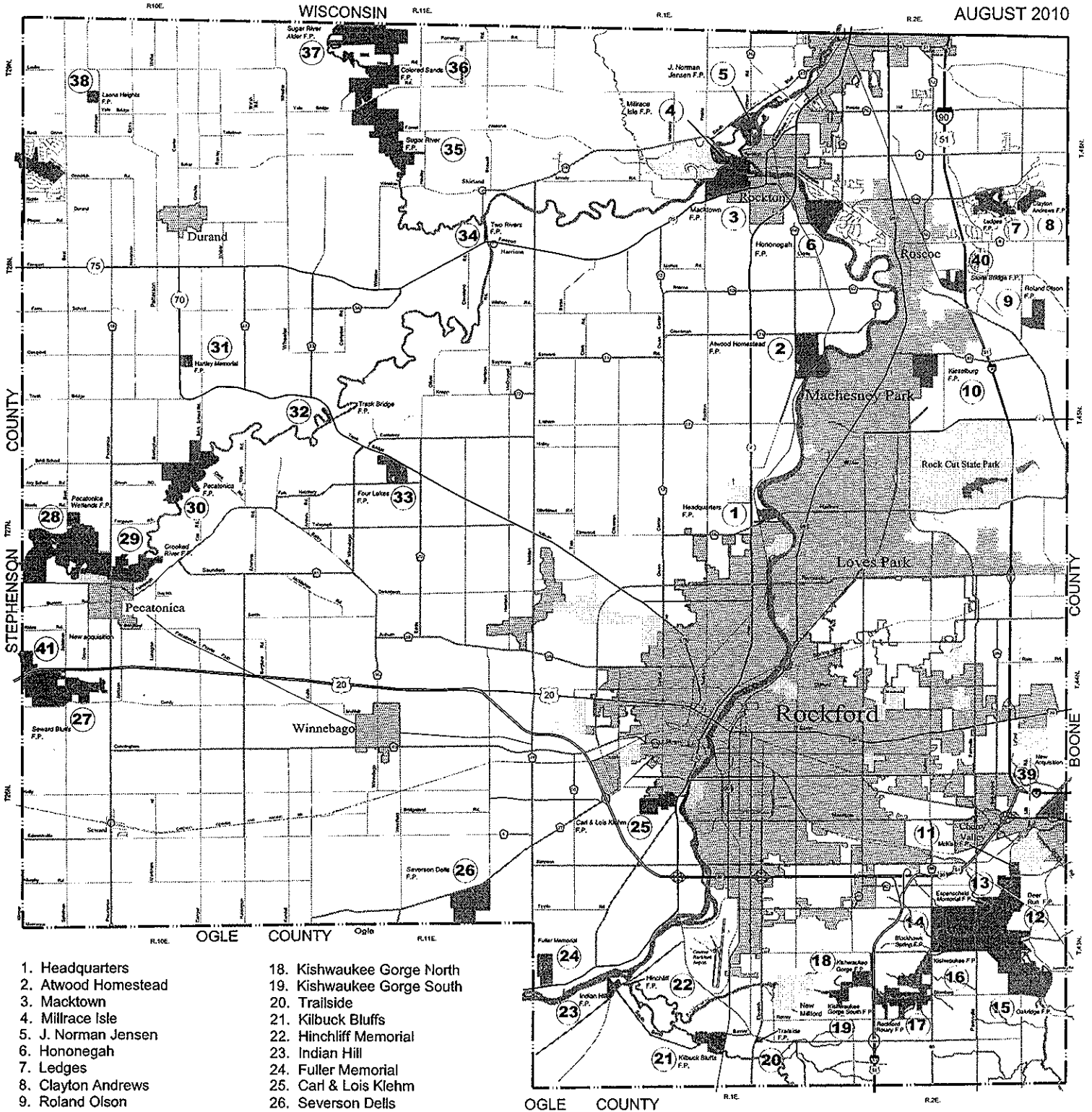
Therefore, based on our District Finance Director Steve Chapman's recommendations, the following fund balances will be budgeted:

Corporate Fund	\$1,800,000
Capital Improvement Fund	250,000
Botanical Garden Fund	4,000
Debt Service Fund	367,100
Liability Reserve Fund	100,000
Retirement Fund	<u>100,000</u>
	\$2,621,100

WINNEBAGO COUNTY FOREST PRESERVES



AUGUST 2010



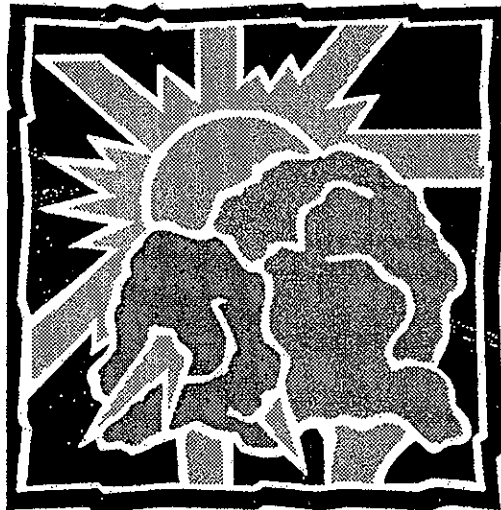
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|-------------------------|----------------------------|-----------------|------------------|
| 1. Headquarters | 18. Kishwaukee Gorge North | 34. Two Rivers | 40. Stone Bridge |
| 2. Atwood Homestead | 19. Kishwaukee Gorge South | 35. Sugar River | 41. Grove Creek |
| 3. Macktown | 20. Trailside | | |
| 4. Millrace Isle | 21. Kilbuck Bluffs | | |
| 5. J. Norman Jensen | 22. Hincliff Memorial | | |
| 6. Hononegah | 23. Indian Hill | | |
| 7. Ledges | 24. Fuller Memorial | | |
| 8. Clayton Andrews | 25. Carl & Lois Klehm | | |
| 9. Roland Olson | 26. Severson Dells | | |
| 10. Kieselburg | 27. Seward Bluffs | | |
| 11. McKiski | 28. Pecatonica Wetlands | | |
| 12. Deer Run | 29. Crooked River | | |
| 13. Espensheid Memorial | 30. Pecatonica River | | |
| 14. Blackhawk Springs | 31. Hartley Memorial | | |
| 15. Oak Ridge | 32. Trask Bridge | | |
| 16. Kishwaukee River | 33. Four Lakes | | |
| 17. Rockford Rotary | | | |



Forest Preserve Facilities

As of Fall, 2010

No	Forest Preserve	Acres	Entrance gates	Wells	Toilet houses	Portolets	Picnic tables	Shelterhouses	Playgrounds	Ballfields	Soccer fields	Campsites	Boat ramps	Hiking trails (mi)	Equestrian trails (mi)	Golf courses - 18 holes	Other Features
1	Headquarters	44.5	1	2	1		6							1.25			Dist. HQ, shop, paved trail
2	Atwood Homestead	338.0	3	3	5	2	105	3	1	1			3	0.2		1	Clubhouse, shop
3	Macktown	280.8	1	6			94	1					1	0.2		1	Clubhs, shop, Hist Site, Vis Cntr
4	Millrace Isle	132.6															not yet developed
5	J. Norman Jensen	112.5	1		1									1.1			
6	Hononegah	228.2	3	4	11		211	3	1	2	1	60	1	2.7			Shop, bike path, youth camp
7	Ledges	185.0	1	3	4		4									1	Clubhouse, shop
8	Clayton Andrews	88.0															Undeveloped natural area
9	Roland Olson	127.0	1	3	7		49	1	1	1	7			1.5	1.5		Horse arena
10	Kieselburg	211.0	1	2	5		77	2		1	2			2.9			Model airplane field, prairie
11	McKiski	32.7															Undeveloped natural area
12	Deer Run	594.8	1	1	1		11							9.5	9.5		Natural area
13	Espenscheid Memorial	114.7	1	1	1		28	1						1.6			Canoe access
14	Blackhawk Springs	629.9	3	2	4		40	1	1	1				6.3			Canoe access, paved trail
15	Oak Ridge	653.6	1	1	1		10							5.3	5.3		Canoe access, equestrian camping
16	Kishwaukee River	176.0	3	5	4		90	3		1				1			Canoe access, paved trail, shop
17	Rockford Rotary	227.2	1	2	2		19							2.9	0.7		Youth camp
18	Kishwaukee Gorge N	127.6	1	1	1		8							3.1			
19	Kishwaukee Gorge S	49.6															no public access
20	Trailside	9.0		1													
21	Kilbuck Bluffs	224.3	2	4	5		82	2		1				0.25			
22	Hinchliff Memorial	2.0					2										
23	Indian Hill	49.5	1	1	2		5							1.75			
24	Fuller Memorial	135.0	1	3	1		50	1		1				2			Bird sanctuary
25	Carl & Lois Klehm	158.2	2	4			10							6.2			Arboretum, bot grdn, shop
26	Severson Dells	369.0	2	5	1	1	55	1						2.8	8.3		Nature center, Ill nature preserve
27	Seward Bluffs	636.6	2	5	9	1	140	2	1			60		8.5	7.8		Youth camp
28	Pecatonica Wetlands	1048.0	3	2	3		25	1						10	3		Dog trng area, equestrian camping
29	Crooked River	221.5															not yet developed
30	Pecatonica River	466.0	3	5	4	2	133	1	1			50	1	9.8			Study ctr, youth camp, shop
31	Hartley Memorial	40.0															Illinois nature preserve
32	Trask Bridge	15.0	1	2		1	25	1					1				Fishing area
33	Four Lakes	168.3	1	1	4		35	1									4 fish ponds, dog training area
34	Two Rivers	6.5		1	1		14						1				Canoe access
35	Sugar River	529.0	3	6	13		181	2	1			82		5.9	3.6		Canoe acc, youth camp, shop
36	Colored Sands	303.9	3	2	3		9							2.8			Birdbandg station, canoe access
37	Sugar River Alder	537.8	1	2	2		3							4.9			Illinois nature preserve
38	Laona Heights	40.0	1	1	2		25	1						0.4			Illinois nature preserve
39	County Line	147.4															not yet developed
40	Stone Bridge	104.5															not yet developed
41	Grove Creek	80.5															not yet developed
	TOTALS	9645.8	49	81	98	7	1546	28	7	9	10	252	8	95	40	3	



WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

ANNUAL BUDGET AND APPROPRIATION
ORDINANCE

11/1/11 to 10/31/12
(\$000 omitted)

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	Corp	Capital Impvmt	Bot Gardn	Liab Resrv	Retire	Debt Serv	TOTAL	Land Acq
REVENUES								
Property Taxes	2,590	488	207	220	335	345	4,185	
Corp Pers Prop Repl Tx	460				110		570	
Grants & Donations	0	100					100	0
Service Fees & Charges	165						165	
Golf Fees and Charges	1,687						1,687	
Sale of Merchandise	72						72	
Interest	5	0		0		0	5	0
Rent	0	19					19	
Sale of Assets	10	20					30	0
Reimbursements- Misc	20	10					30	
Reimbursements- Educ	201				32		233	
TOTAL REVENUE	5,210	637	207	220	477	345	7,096	0
EXPENDITURES								
Personnel	2,898	275			486		3,659	
Supplies	869	122					991	0
Contractual Services	1,383	88	221	170			1,862	0
Capital Outlay	40	484					524	0
Other (debt service)						336	336	
TOTAL EXPENDITURES	5,190	969	221	170	486	336	7,372	0
PROJECTED CASH OR FUND BALANCE, Beginning	1,779	582	18	50	109	359	2,897	0
PROJECTED CASH OR FUND BALANCE, Ending	1,800	250	4	100	100	367	2,621	0

TAX RATES 0.06000 0.01130 0.0048 0.00510 0.00775 0.00791 0.09686

Tax for the owner of a \$150,000 house - \$48.43

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

(\$000 omitted)	Actual Budget 2009-10	Approved Budget 2010-11	Estimated Budget 2010-11	Proposed Budget 2011-12
REVENUE				
Property Taxes	\$2,588,377	\$2,051,799	\$2,068,841	\$2,590,009
Corp Personal Prop Repl Tax	528,116	399,825	486,000	459,700
Grants & donations	93,000	0	0	0
Service Fees and Charges	166,838	165,000	165,000	165,000
Golf Service Fees and Charges	1,592,381	1,820,000	1,637,000	1,687,000
Sale of Merchandise	103,324	100,000	84,000	72,000
Interest	3,398	10,000	5,000	5,000
Sale of Assets	0	10,000	10,000	10,000
Reimbursements (insurance, etc.)	11,257	20,000	20,000	20,000
Reimbursement - Educ	163,301	164,200	169,300	201,300
Reimbursement - Golf	15,835	0	0	0
Total Revenue	<u>5,265,827</u>	<u>4,740,824</u>	<u>4,645,141</u>	<u>5,210,009</u>
EXPENSE				
Personnel	\$2,905,553	\$2,830,000	2,874,700	2,872,100
Supplies	732,580	853,500	795,500	869,200
Contractual Services	1,184,766	1,279,800	1,286,800	1,363,200
Capital Outlay	517,618	215,000	46,000	85,000
Total Expense	<u>5,340,517</u>	<u>5,178,300</u>	<u>5,003,000</u>	<u>5,189,500</u>
FUND BALANCE, BEGINNING	<u>2,212,041</u>	<u>2,237,477</u>	<u>2,137,351</u>	<u>1,779,492</u>
FUND BALANCE, ENDING	<u><u>2,137,351</u></u>	<u><u>1,800,000</u></u>	<u><u>1,779,492</u></u>	<u><u>1,800,000</u></u>

A goal of \$1,800,000 was set by the Executive Committee at the beginning of the budget process.

The \$1,800,000 Fund Equity balance would meet expenses from November 1, 2011 until property taxes are received in June, 2012. In order to generate a \$2,590,000 property tax revenue, \$2,616,200 will be levied.

Assuming a projected T.I.F. adjusted total equalized assessed value of \$4,360,262,508 and keeping within limiting factors, a tax rate of .0600 is anticipated for the Corporate Fund.

I. CORPORATE FUND

This fund receives its revenue from a corporate tax levy established by state statute, state corporate replacement taxes, user fees, interest payments, and other charges for services. Appropriations from this fund provide the monies necessary to operate and maintain the entire Forest Preserve District.

REVENUE SOURCES

- Property Tax.
- Corporate Personal Property Replacement Tax.
- Grants and donations come from a variety of sources.
- Special Use Fees include shelterhouse reservations, equestrian fees, and camping fees.
- Golf Fees include daily fees, pass sales, cart registrations, and lessons
- Merchandise is sold at the three golf clubhouses
- Interest is allocated annually based on fund reserves.
- Sale of Assets is for old equipment sold at public auction.
- Education reimbursement is from the Severson Dells Environmental Education Foundation for staff wages and expenses.

EXPENSES Expenses are broken down into thirteen departments and summarized on the succeeding pages:

- Administration
- Marketing
- Education
- Law Enforcement
- Forest Preserve General
- Northeast Area
- Southeast Area
- Southwest Area
- Northwest Area
- Atwood Golf Course
- Macktown Golf Course
- Ledges Golf Course
- Golf Course General

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 910 ZA**

**CORPORATE
ADMINISTRATION**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$446,687	\$498,800	\$452,600
411.20 TEMPORARY	3,125	3,900	53,300
411.30 OVERTIME	2,755	1,500	1,400
411.50 EARLY RETIREMENT INCENTIVE	0	12,000	38,000
412.11 HEALTH INS EMPLOYER CONTR	49,543	72,400	82,900
412.21 LIFE INS EMPLOYER CONTR	233	200	200
	<hr/>	<hr/>	<hr/>
	\$502,343	\$588,800	\$628,400
SUPPLIES			
421.10 STATIONERY & SUPPLIES	\$5,597	\$6,000	\$6,000
422.10 DATA PROCESSING SUPPLIES	848	1,000	1,000
422.40 GASOLINE & OIL	5,895	7,000	7,000
422.50 FOOD & BEVERAGE	4,376	5,000	6,000
422.90 OTHER DEPT SUPPLIES	2,788	3,000	4,000
423.20 EQUIPMENT REPAIR PARTS	1,770	500	2,000
	<hr/>	<hr/>	<hr/>
	\$21,274	\$22,500	\$26,000
CONTRACTUAL SERVICES			
431.10 ACCOUNTING & AUDITING	\$57,940	\$63,000	\$68,000
431.20 CONSULTING	1,042	9,000	15,000
431.40 LEGAL	24,297	15,000	30,000
431.50 MEDICAL & DENTAL	1,730	1,500	2,000
431.60 DATA PROCESSING	8,691	8,000	9,000
431.90 OTHER PROFESSIONAL SERV	19,673	20,000	75,000
432.10 TELEPHONE & INTERNET	12,646	13,000	14,000
432.20 POSTAGE	2,342	3,000	3,000
433.10 TRAVEL	7,807	6,000	8,000
434.10 PRINTING & BINDING	2,767	1,500	3,000
434.20 ADVERTISING	7,499	4,000	8,000
434.30 DOCUMENT REPRODUCTION	120	100	100
436.10 GAS & HEATING OIL	1,240	1,500	1,500
436.20 ELECTRICITY	7,205	8,000	9,000
437.10 BUILDING REPAIR & MAINT	11,533	5,200	7,000
437.30 EQUIPMENT REP & MAINT	888	500	500
437.31 AUTO REPAIR & MAINT	5,757	3,000	3,000
437.32 OFFICE EQUIP REPAIR & MAINT	161	500	500
438.30 OFFICE EQUIPMENT RENTAL	2,308	4,000	4,000
439.41 DUES & MEMBERSHIPS	7,419	6,000	6,000
439.42 INSTRUCTION & SCHOOLING	10,513	8,000	10,000
439.51 ENVIRONMENTAL EDUCATION	0	50,000	125,000
439.90 OTHER UNCLASSIFIED	383,318	200,000	30,700
	<hr/>	<hr/>	<hr/>
	\$576,896	\$430,800	\$432,300
CAPITAL OUTLAY			
465.94 OTHER SPECIAL OFFICE EQUIPMENT	\$0	\$0	\$0
461.10 LAND	139,321	46,000	85,000
464.30 MAINTENANCE EQUIPMENT	16,200	0	0
	<hr/>	<hr/>	<hr/>
	155,521	46,000	85,000
TOTAL ADMINISTRATION BUDGET	<hr/> \$1,256,034 <hr/>	<hr/> \$1,088,100 <hr/>	<hr/> \$1,171,700 <hr/>

ADMINISTRATION DEPARTMENT

The Administration Department of the Forest Preserve District exists to support the mission of the District by providing the leadership, management, and clerical support necessary in serving the public. Some of the services provided are: internal management and clerical support to the field personnel; customer service information and registration; golf passes and shelter reservations; and clerical support to the Board of Commissioners. Staff funded in this budget are:

- Executive Director
- Director of Operational Services
- Director of Land and Development
- Manager of Administrative Services
- Budget & Payroll Administrator
- Administrative Assistant
- Secretary/Receptionist
- Recording Secretary
- Summer intern

Included in this budget under contractual services are services rendered by several County offices such as the Finance, Treasurer, Controller, and Board members' salaries.

Included in this budget are appropriations for Environmental Education, which is assistance to our partner organizations, Klehm Arboretum and Botanic Garden and Severson Dells Nature Center.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 912 MK**

**CORPORATE
MARKETING**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$70,352	\$72,300	\$73,000
411.30 OVERTIME	0	1,300	1,300
412.11 HEALTH INS EMPLOYER CONTR	5,210	5,600	15,300
412.21 LIFE INS EMPLOYER CONTR	34	100	100
	<u>\$75,596</u>	<u>\$79,300</u>	<u>\$89,700</u>
SUPPLIES			
421.10 STATIONERY & SUPPLIES	\$927	\$200	\$200
422.20 MICROFILM & PHOTO	0	500	0
422.50 FOOD & BEVERAGE	266	300	300
422.90 OTHER DEPT SUPPLIES	2,057	2,000	12,000
	<u>\$3,250</u>	<u>\$3,000</u>	<u>\$12,500</u>
CONTRACTUAL SERVICES			
431.90 OTHER PROFESSIONAL SERVICES	\$34,564	\$30,000	\$47,000
432.10 TELEPHONE & INTERNET	367	1,000	500
432.20 POSTAGE	73	100	100
433.10 TRAVEL	174	500	500
434.10 PRINTING & BINDING	38,752	45,000	45,000
434.20 ADVERTISING	32,760	38,000	38,000
434.30 DOCUMENT REPRODUCTION	2,100	2,500	2,000
439.41 DUES	615	600	600
439.42 INSTRUCTION & SCHOOLING	1,187	1,000	1,000
439.90 OTHER UNCLASSIFIED	65	1,000	7,000
	<u>\$110,657</u>	<u>\$119,700</u>	<u>\$141,700</u>
TOTAL MARKETING BUDGET	<u>\$189,503</u>	<u>\$202,000</u>	<u>\$243,900</u>

MARKETING AND COMMUNITY SERVICES DEPARTMENT

Services include customer service and advertising via the media, video presentations, special events, website, and production of various brochures. Special projects include grant writing, Greenways Plan, 2030 Land Use Committee, Green Communities Visioning, and updating and printing of brochures.

Staff included in this budget are:

Director of Marketing and Community Services

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 913 ED**

**CORPORATE
EDUCATION**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$140,672	\$146,500	\$166,300
412.11 HEALTH INS EMPLOYER CONTR	20,646	22,700	34,900
412.21 LIFE INS EMPLOYER CONTR	133	100	100
	<u>\$161,451</u>	<u>\$169,300</u>	<u>\$201,300</u>
 CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	\$1,946	\$2,500	\$2,500
 TOTAL EDUCATION BUDGET	 <u>\$163,397</u>	 <u>\$171,800</u>	 <u>\$203,800</u>

EDUCATION DEPARTMENT

It has been the policy of the Forest Preserve District to provide educational facilities, but not to fund education and program staff. The budget for the Education Department provides for reimbursable expenses of the Severson Dells Education Foundation at the Severson Dells Environmental Education Center. The Foundation reimbursements to the District are shown as revenue in the Corporate Fund and Retirement Fund.

Staff included in this budget are:

- Executive Education Director
- Youth Education Coordinator
- Youth Education Assistant
- Executive Secretary

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 914 LE**

**CORPORATE
LAW ENFORCEMENT**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$0	\$0	\$0
411.20 TEMPORARY	26,014	25,600	0
412.11 HEALTH INS EMPLOYER CONTR	0	0	0
412.21 LIFE INS EMPLOYER CONTR	0	0	0
	<u>26,014</u>	<u>25,600</u>	<u>0</u>
SUPPLIES			
422.40 GASOLINE & OIL	\$25,057	\$27,000	\$27,000
422.90 OTHER DEPT SUPPLIES	175	500	200
423.20 EQUIPMENT REPAIR PARTS	4,819	9,000	6,000
	<u>\$30,051</u>	<u>\$36,500</u>	<u>\$33,200</u>
CONTRACTUAL SERVICES			
431.90 OTHER PROFESSIONAL SERVICES	\$2,353	\$2,200	\$2,200
432.10 TELEPHONE (MDT)	\$3,969	\$5,500	\$5,500
436.10 GAS & HEATING OIL	644	700	700
437.30 EQUIPMENT REPAIR & MAINT	297	500	500
437.31 AUTOMOTIVE REPAIR	759	1,000	1,000
439.30 INTERGOVERNMENTAL ADMIN	328,123	312,800	315,000
	<u>\$336,145</u>	<u>\$322,700</u>	<u>\$324,900</u>
CAPITAL OUTLAY			
464.10 AUTOMOBILES	\$23,000	\$0	\$0
464.40 OTHER DEPT EQUIPMENT	0	0	0
	<u>\$23,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL LAW ENF BUDGET	<u><u>\$415,210</u></u>	<u><u>\$384,800</u></u>	<u><u>\$358,100</u></u>

The Law Enforcement Department budget is provided to describe the expenses associated with District public safety and security.

The District currently contracts with the Winnebago County Sheriff's Department. For 2012, the budget reflected a slight change in our proposed contract.

We have hired Terry Nordberg, former Sergeant assigned to the Forest Preserve District, as our part-time Public Safety Coordinator. He functions as our liaison to the Sheriff's Department in our contractual relationship. This budget will include two deputies on a year-round basis plus six reserve officers for the June through August heavy use period.

The District-supplied equipment includes five squad cars, each equipped with radios and mobile data terminals, first aid equipment, defibrillators, flares, shotguns, binoculars, and safety equipment.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 911 FG**

**CORPORATE
FP GENERAL**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$235,132	\$247,600	\$210,900
411.20 TEMPORARY	27,593	26,100	27,500
411.30 OVERTIME	1,429	1,100	1,500
411.50 EARLY RETIREMENT INCENTIV E	0	6,000	6,500
412.11 HEALTH INS EMPLOYER CONTR	42,653	38,200	41,400
412.21 LIFE INS EMPLOYER CONTR	166	100	200
	<u>\$306,973</u>	<u>\$319,100</u>	<u>\$288,000</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	\$997	\$1,200	1,200
422.40 GASOLINE & OIL	13,538	13,000	15,000
422.70 CLOTHING	967	500	1,000
422.90 OTHER DEPT SUPPLIES	3,013	3,000	4,000
423.10 BUILDING MAINT SUPPLIES	1,059	1,000	1,000
423.20 EQUIPMENT REPAIR PARTS	12,575	15,000	15,000
423.90 OTHER REPAIR & MAINT SUPP	72	5,000	9,000
	<u>\$32,221</u>	<u>\$38,700</u>	<u>\$46,200</u>
CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	\$6,008	\$5,000	\$6,500
436.10 GAS & HEATING OIL	5,597	6,000	7,000
436.20 ELECTRICITY	3,086	4,000	4,000
437.10 BUILDING REPAIR & MAINT	11,435	14,000	17,000
437.30 EQUIPMENT REPAIR & MAINT	4,076	5,000	10,000
438.90 OTHER RENTAL	0	1,000	1,000
439.41 DUES & MEMBERSHIP	0	300	400
439.42 INSTRUCTION & SCHOOLING	615	1,500	1,500
439.50 TAXES & LICENSE FEES	120	300	300
439.60 LAUNDRY & SANITATION	3,092	3,000	3,000
	<u>\$34,029</u>	<u>\$40,100</u>	<u>\$50,700</u>
CAPITAL OUTLAY			
464.20 TRUCKS	\$0	\$0	\$0
464.30 OTHER REPAIR EQUIPMENT	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FP GENERAL BUDGET	<u>\$373,223</u>	<u>\$397,900</u>	<u>\$384,900</u>

The Forest Preserve General department has been established to fund operations not limited to a single area. Staff operate from the Central Maintenance Shop at the Headquarters complex and are equipped with four pickup trucks, one utility service truck, one aerial bucket truck, one truck-mounted 55" tree spade, one 44" tree spade, one snowplow attachment, one salt spreader, one brush chipper, one trailer, and an assortment of smaller equipment and tools.

Staff included in this budget are:

- Arborist/Equipment Operator
- Equipment Operator
- Mechanical Operations Manager
- Mechanic
- Three seasonal staff

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 915 NZ**

**CORPORATE
NORTHEAST AREA**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$127,420	\$132,900	\$134,600
411.20 TEMPORARY	31,896	32,000	32,900
411.30 OVERTIME	858	600	700
412.11 HEALTH INS EMPLOYER CONTR	40,562	38,900	36,700
412.21 LIFE INS EMPLOYER CONTR	100	100	100
	<u>\$200,836</u>	<u>\$204,500</u>	<u>\$205,000</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	\$2,014	\$2,800	3,000
422.40 GASOLINE & OIL	13,552	18,000	20,000
422.82 AGGREGATE	3,605	1,500	2,000
422.84 TURF SUPPLIES	2,473	2,000	4,000
422.90 OTHER DEPT SUPPLIES	13,668	9,500	15,000
423.10 BUILDING MAINT SUPPLIES	6,995	7,000	8,000
423.20 EQUIPMENT REPAIR PARTS	20,681	15,000	15,000
423.90 OTHER REPAIR & MAINT SUPP	637	500	600
	<u>\$63,625</u>	<u>\$56,300</u>	<u>\$67,600</u>
CONTRACTUAL SERVICES			
431.30 ENGINEERING & ARCHITECT	0	0	5,000
432.10 TELEPHONE & INTERNET	3,904	5,000	5,000
434.10 PRINTING & BINDING	150	200	100
436.10 GAS & HEATING OIL	4,686	6,000	7,000
436.20 ELECTRICITY	9,864	9,000	9,000
436.40 WASTE DISPOSAL SERVICE	10,719	12,000	14,000
437.10 BUILDING REPAIR & MAINT	13,018	11,000	14,000
437.30 EQUIPMENT REPAIR & MAINT	1,540	2,500	3,500
438.90 OTHER RENTAL	1,163	500	2,000
439.41 DUES & MEMBERSHIP	35	100	100
439.42 INSTRUCTION & SCHOOLING	220	700	700
439.50 TAXES & LICENSE FEES	0	700	700
439.60 LAUNDRY & UNIFORM RENTAL	1,571	1,500	1,500
	<u>\$46,870</u>	<u>\$49,200</u>	<u>\$57,600</u>
CAPITAL OUTLAY			
462.10 BUILDINGS	\$0	\$0	\$0
463.10 LAND IMPROVEMENT	0	0	0
463.20 BUILDING IMPROVEMENT	0	0	0
464.30 REPAIR & MAINT EQUIPMENT	7,800	0	0
	<u>\$7,800</u>	<u>\$0</u>	<u>\$0</u>
TOTAL NORTHEAST AREA BUDGET	<u><u>\$319,131</u></u>	<u><u>\$310,000</u></u>	<u><u>\$330,200</u></u>

NORTHEAST AREA

The current level of maintenance services provided for this area includes daily maintenance to the Hononegah campground, Kieselburg flying field, Roland Olson horse arena and soccer area, Macktown Historic Village, Headquarters complex, and the following:

April - October

- Daily:
- Open preserve gates
 - Collect trash
 - Post reservations
 - Clean outhouses and shelters
 - Collect campground fees
- Weekly:
- Mow approximately 86 acres
 - Clean shops, equipment and vehicles
- As needed:
- Repair vandalism
 - Repair picnic tables
 - Paint & roof buildings
 - Trim and remove storm-damaged trees in public areas

November - March

- As needed:
- Repair vandalism
 - Snow removal
 - Collect trash
 - Overhaul all mowing equipment
 - Fenceline maintenance
 - Post boundaries
 - Construct picnic tables
 - Split wood for campgrounds
 - Paint garbage cans and signs
 - Repair boat docks
 - Maintenance on shop
 - Deer management

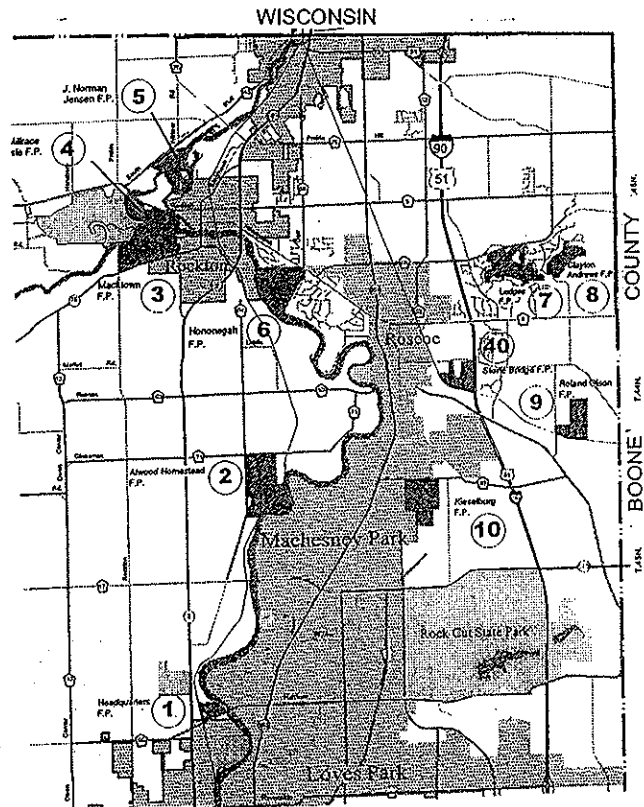
To maintain this level of service the North Area includes the following staff:

- | | | |
|----------------|------------|--------------------|
| 1 Area Manager | 2 Seasonal | 2 Campground hosts |
| 2 Rangers | 2 Summer | |

These employees are equipped with three pickup trucks, one small dump truck, one tractor with three point mower, five riding mowers, one snowplow blade, four trailers, one utility truckster, two golf carts, and an assortment of small machines and hand tools.

PRESERVES

1. Headquarters
2. Atwood Homestead
3. Macktown
4. Millrace Isle
5. J. Norman Jensen
6. Hononegah
8. Clayton Andrews
9. Roland Olson
10. Kieselburg
40. Stone Bridge



DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 916 EZ**

**CORPORATE
SOUTHEAST AREA**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$111,429	\$126,700	\$137,900
411.20 TEMPORARY	35,155	32,700	41,300
411.30 OVERTIME	801	1,100	700
412.11 HEALTH INS EMPLOYER CONTR	23,293	26,000	22,600
412.21 LIFE INS EMPLOYER CONTR	100	100	200
	<u>\$170,778</u>	<u>\$186,600</u>	<u>\$202,700</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	\$2,435	\$3,500	\$3,500
422.40 GASOLINE & OIL	16,285	17,000	18,000
422.82 AGGREGATE	4,285	3,500	5,000
422.84 TURF SUPPLIES	1,573	600	2,200
422.90 OTHER DEPT SUPPLIES	9,758	10,000	15,000
423.10 BUILDING MAINT SUPPLIES	7,620	10,000	10,000
423.20 EQUIPMENT REPAIR PARTS	17,102	21,000	25,000
423.90 OTHER REPAIR & MAINT SUPP	577	1,000	1,000
	<u>\$59,635</u>	<u>\$66,600</u>	<u>\$79,700</u>
CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	\$3,579	\$4,000	\$4,000
436.10 GAS & HEATING OIL	5,009	7,000	7,500
436.20 ELECTRICITY	5,487	5,000	5,500
436.40 WASTE DISPOSAL SERVICE	9,852	10,000	10,500
437.10 BUILDING REPAIR & MAINT	14,732	25,000	25,000
437.30 EQUIPMENT REPAIR & MAINT	5,189	3,500	6,500
438.90 OTHER RENTAL	547	500	1,000
439.41 DUES & MEMBERSHIP	406	500	500
439.42 INSTRUCTION & SCHOOLING	144	300	1,000
439.50 TAXES & LICENSE FEES	2,904	1,100	1,500
439.60 LAUNDRY & UNIFORM RENTAL	1,389	2,000	2,000
	<u>\$49,238</u>	<u>\$58,900</u>	<u>\$65,000</u>
CAPITAL OUTLAY			
462.10 BUILDINGS	\$0	\$0	\$0
463.10 LAND IMPROVEMENT	0	0	0
463.30 ROADWAY	0	0	0
464.20 TRUCKS	25,512	0	0
464.40 OTHER EQUIPMENT	0	0	0
	<u>25,512</u>	<u>0</u>	<u>0</u>
TOTAL SOUTHEAST AREA BUDGET	<u><u>\$305,163</u></u>	<u><u>\$312,100</u></u>	<u><u>\$347,400</u></u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 917 WZ**

**CORPORATE
SOUTHWEST AREA**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	131,101	87,600	\$38,600
411.20 TEMPORARY	14,332	15,800	30,200
411.30 OVERTIME	1,120	1,300	500
412.11 HEALTH INS EMPLOYER CONTR	19,579	18,200	16,500
412.21 LIFE INS EMPLOYER CONTR	100	100	100
	<u>\$166,232</u>	<u>\$123,000</u>	<u>\$85,900</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	\$781	\$1,000	\$1,000
422.40 GASOLINE & OIL	12,281	12,500	14,000
422.82 AGGREGATE	2,101	1,500	1,500
422.84 TURF SUPPLIES	488	1,400	1,500
422.90 OTHER DEPT SUPPLIES	8,864	9,000	9,000
423.10 BUILDING MAINT SUPPLIES	14,940	8,000	8,000
423.20 EQUIPMENT REPAIR PARTS	19,407	14,000	16,000
423.90 OTHER REPAIR & MAINT SUPP	505	1,000	1,000
	<u>\$59,367</u>	<u>\$48,400</u>	<u>\$52,000</u>
CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	\$3,622	\$4,000	\$4,000
434.10 PRINTING & BINDING	179	0	200
436.10 GAS & HEATING OIL	4,112	7,000	7,000
436.20 ELECTRICITY	9,069	12,000	12,000
436.40 WASTE DISPOSAL SERVICE	4,931	4,000	5,000
437.10 BUILDING REPAIR & MAINT	18,163	14,000	15,000
437.30 EQUIPMENT REPAIR & MAINT	3,274	6,000	6,000
438.90 OTHER RENTAL	1,822	2,000	2,000
439.42 INSTRUCTION & SCHOOLING	260	100	500
439.50 TAXES & LICENSE FEES	2,686	3,000	3,000
439.60 LAUNDRY & UNIFORM RENTAL	1,408	1,500	1,500
	<u>\$49,526</u>	<u>\$53,600</u>	<u>\$56,200</u>
CAPITAL OUTLAY			
462.10 BUILDINGS	\$0	\$0	\$0
463.30 ROADWAY	0	0	0
464.40 OTHER EQUIPMENT	48,600	0	0
	<u>\$48,600</u>	<u>\$0</u>	<u>\$0</u>
TOTAL SOUTHWEST AREA BUDGET	<u>\$323,725</u>	<u>\$225,000</u>	<u>\$194,100</u>

SOUTHWEST AREA

The current level of maintenance services provided for this area includes daily maintenance to the Seward Bluffs campground, the Pecatonica River campground, and the following:

April - Mid-November

- Daily:
- Open preserve gates
 - Collect trash
 - Post reservations
 - Clean outhouses
 - Collect campground fees
- Weekly:
- Mow approximately 75 acres
 - Clean shops and equipment
- As needed:
- Repair vandalism damage
 - Paint and roof buildings
 - Maintain one study center
 - Trim and remove storm-damaged trees in public areas
 - Maintain trails

November - March

- As needed:
- Snow removal
 - Collect trash
 - Overhaul mowing equipment
 - Fenceline maintenance
 - Boundary posting
 - Paint garbage cans
 - Paint signs
 - Repair vandalism damage
 - Maintain trails
 - Deer management

To maintain this level of service, the Southwest Area includes the following staff:

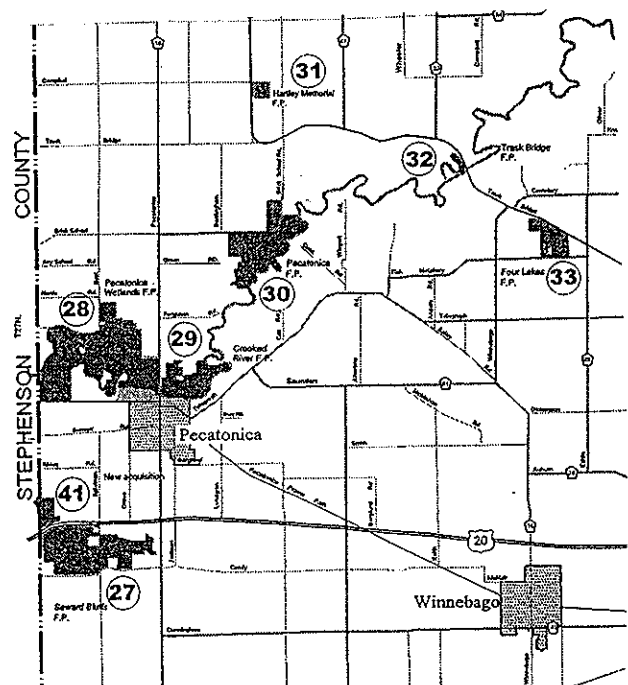
- 2 Rangers
- 1 Seasonal
- 3 Summer
- 2 Campground Hosts

In 2011, the Area Manager for this department is shared with the Northwest Area.

These employees are equipped with two pickup trucks, one flatbed truck, three riding mowers, three trailers, two tractors with three 3-point mowers and one loader, one snowplow blade, two utility trucksters, two golf carts, and an assortment of small machines and hand tools.

PRESERVES

27. Seward Bluffs
28. Pecatonica Wetlands
29. Crooked River
30. Pecatonica River
31. Hartley Memorial
32. Trask Bridge
33. Four Lakes
41. Grove Creek



DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3001
CODE 918 NW**

**CORPORATE
NORTHWEST AREA**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$138,648	\$146,600	\$152,300
411.20 TEMPORARY	15,823	15,700	15,800
411.30 OVERTIME	1,004	600	600
412.11 HEALTH INS EMPLOYER CONTR	34,163	36,600	39,300
412.21 LIFE INS EMPLOYER CONTR	100	100	100
	<u>\$189,738</u>	<u>\$199,600</u>	<u>\$208,100</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	\$831	\$1,500	\$1,700
422.40 GASOLINE & OIL	8,786	12,000	13,000
422.82 AGGREGATE	564	500	500
422.84 TURF SUPPLIES	1,933	1,500	3,000
422.90 OTHER DEPT SUPPLIES	8,411	8,500	9,000
423.10 BUILDING MAINT SUPPLIES	3,597	4,000	5,000
423.20 EQUIPMENT REPAIR PARTS	22,283	20,000	20,000
423.90 OTHER REPAIR & MAINT SUPP	507	500	500
	<u>\$46,912</u>	<u>\$48,500</u>	<u>\$52,700</u>
CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	\$3,798	\$5,000	\$5,000
434.10 PRINTING & BINDING	150	0	200
436.10 GAS & HEATING OIL	4,374	7,000	7,000
436.20 ELECTRICITY	7,757	8,000	8,000
436.40 WASTE DISPOSAL SERVICE	4,165	4,000	4,000
437.10 BUILDING REPAIR & MAINT	1,864	5,500	8,000
437.30 EQUIPMENT REPAIR & MAINT	1,228	3,000	4,000
438.90 OTHER RENTAL	297	200	400
439.41 DUES & MEMBERSHIPS	660	300	500
439.42 INSTRUCTION & SCHOOLING	110	100	500
439.50 TAXES & LICENSE FEES	125	200	200
439.60 LAUNDRY & UNIFORM RENTAL	830	1,000	1,000
	<u>\$25,358</u>	<u>\$34,300</u>	<u>\$38,800</u>
CAPITAL OUTLAY			
462.10 BUILDING IMPROVEMENT	\$0	\$0	\$0
464.20 TRUCKS	0	0	0
464.30 REPAIR & MAINT EQUIPMENT	22,916	0	0
463.30 ROADWAY	0	0	0
	<u>\$22,916</u>	<u>\$0</u>	<u>\$0</u>
TOTAL NORTHWEST AREA BUDGET	<u><u>\$284,924</u></u>	<u><u>\$282,400</u></u>	<u><u>\$299,600</u></u>

NORTHWEST AREA

The current level of maintenance services provided for this area includes daily maintenance to the Colored Sands birdbanding station, the Sugar River campground, and the following:

April - Mid-November

- Daily:
- Open preserve gates
 - Collect trash
 - Post reservations
 - Clean outhouses
 - Collect campground fees
- Weekly:
- Mow approximately 65 acres
 - Clean shops and equipment
 - Inspect playground equipment
- As needed:
- Repair vandalism damage
 - Maintain playground and showerhouse
 - Maintain roads, gates, and trails
 - Paint and roof buildings
 - Trim and remove storm-damaged trees in public areas

November - March

- As needed:
- Snow removal
 - Collect trash
 - Overhaul mowing equipment
 - Fenceline maintenance
 - Boundary posting
 - Paint garbage cans
 - Split firewood for campground
 - Paint signs
 - Construct picnic tables
 - Repair vandalism damage
 - Deer management

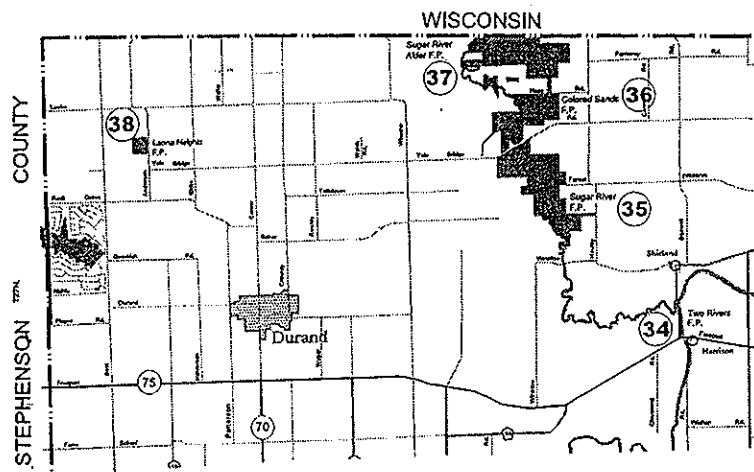
To maintain this level of service, the Northwest Area includes the following staff:

- | | |
|----------------|--------------------|
| 1 Area Manager | 1 Seasonal |
| 2 Rangers | 2 Summer |
| | 2 Campground Hosts |

These employees are equipped with two pickup trucks, one flatbed truck, two riding mowers, three trailers, one tractor with pull mower and loader, one snowplow blade, one utility truckster, one skid loader, two golf carts, and an assortment of small machines and hand tools.

PRESERVES

- 34. Two Rivers
- 35. Sugar River
- 36. Colored Sands
- 37. Sugar River Alder
- 38. Laona Heights



DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 980 GA**

**GOLF COURSE
ATWOOD**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$144,504	\$148,900	\$96,100
411.20 TEMPORARY	96,467	93,000	95,500
411.30 OVERTIME	1,865	1,300	400
411.50 EARLY RETIREMENT INCENTIVE	0	12,000	25,500
412.11 HEALTH INSURANCE	23,420	20,600	12,400
412.21 LIFE INSURANCE	100	100	100
412.31 IMRF	22,511	0	0
412.41 FICA	17,608	0	0
	<u>\$306,475</u>	<u>\$275,900</u>	<u>\$230,000</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	233	1,000	1,200
422.40 GASOLINE & OIL	19,636	21,500	23,000
422.82 AGGREGATE	455	500	3,500
422.84 TURF SUPPLIES	37,805	63,400	71,000
422.86 MERCHANDISE	30,891	40,000	40,000
422.90 OTHER DEPT SUPPLIES	20,240	6,000	6,000
423.10 BUILDING MAINT SUPPLIES	1,631	5,000	5,000
423.20 EQUIPMENT REPAIR PARTS	57,262	42,000	49,000
	<u>\$168,153</u>	<u>\$179,400</u>	<u>\$198,700</u>
CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	3,854	4,000	4,500
435.40 UNEMPLOYMENT INSURANCE	2,601	0	0
436.10 GAS & HEATING OIL	6,439	9,000	9,000
436.20 ELECTRICITY	13,425	14,000	15,000
436.40 WASTE DISPOSAL SERVICE	1,557	2,000	2,000
437.10 BUILDING REPAIR & MAINT	17,963	8,000	15,500
437.30 EQUIPMENT REPAIR & MAINT	6,422	15,000	7,200
438.90 OTHER RENTAL	27	500	700
439.41 DUES & MEMBERSHIPS	220	500	900
439.42 INSTRUCTION & SCHOOLING	109	800	600
439.50 SALES TAX & LICENSE FEES	4,622	5,000	5,000
439.60 LAUNDRY & SANITATION	1,502	1,500	2,200
439.90 OTHER UNCLASSIFIED	894	500	1,000
	<u>\$59,635</u>	<u>\$60,800</u>	<u>\$63,600</u>
CAPITAL OUTLAY			
463.10 LAND IMPROVEMENT	\$0	\$0	\$0
463.20 BUILDING REPAIR	41,217	0	0
463.30 ROADWAY	0	0	0
463.40 SIGNS	0	0	0
464.20 TRUCKS	0	0	0
464.30 REPAIR & MAINT EQUIPMENT	24,358	0	0
464.32 GOLF COURSE EQUIPMENT	0	0	0
464.40 OTHER DEPT EQUIPMENT	0	0	0
	<u>\$65,575</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ATWOOD BUDGET	<u><u>\$599,838</u></u>	<u><u>\$516,100</u></u>	<u><u>\$492,300</u></u>

ATWOOD HOMESTEAD GOLF COURSE

The Atwood Golf department provides for expenses directly associated with maintenance of the 18-hole Atwood Homestead Golf Course comprised of some 270 acres. The following facilities are maintained from Atwood Homestead Shop under direction of the Atwood Homestead Golf Course Superintendent.

1 - Clubhouse and parking area	1 - Cold storage building
18 - Irrigated tees, fairways and greens	1 - Driving range
1 - Putting green	40 - Golf carts
1 - Chipping green	2 - Rain shelters
57 - Sand traps	2 - Well houses
2 - Ponds	165 - Acres of maintained turf
1 - Shop	

The current level of maintenance services provided by the golf course staff includes:

April - November

- Daily: -Mow greens, change cups & tee placement
- Collect trash
- Clubhouse maintenance
- Maintain golf cart fleet
- Clean outhouses
- As Needed: -Mow tees, fairways and rough
- Irrigate course
- Spray for weed, insect and disease control utilizing IPM approach
- Fertilize tees, greens, fairways and driving range
- Rake sand traps
- Aerify & top dress greens
- Clean up storm damage
- Repair vandalism damage

December - March

- | | |
|----------------------------------|--------------------------------------|
| As Needed: -Spray for snow mold | -Drain & repair all irrigation lines |
| -Overhaul & repair all equipment | -Winterize clubhouse |
| -Paint & repair all signs | -Prune & transplant trees |

To maintain this level of service, Atwood Homestead includes the following staff:

Golf Course Maintenance Supervisor	6 Seasonal	3 Golf Course Rangers
Mechanic	3 Summer	4 Starters

These employees are equipped with one pickup truck, one small dump truck, four tractors, three riding greens mowers, three pull reel mowers, four riding reel mowers, two riding rotary mowers, five trucksters, two spray units, and a complement of small hand and power tools.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 985 GM**

**GOLF COURSE
MACKTOWN**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$88,260	\$89,900	\$98,200
411.20 TEMPORARY	93,013	92,000	93,600
411.30 OVERTIME	1,468	1,100	600
412.11 HEALTH INS EMPLOYER CONTR	28,916	30,800	22,800
412.21 LIFE INS EMPLOYER CONTR	67	100	100
412.31 IMRF	22,511	0	0
412.41 FICA	17,608	0	0
	<u>\$251,843</u>	<u>\$213,900</u>	<u>\$215,300</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	\$1,376	\$1,000	\$1,400
422.40 GASOLINE & OIL	16,324	20,000	19,000
422.82 AGGREGATE	215	500	1,000
422.84 TURF SUPPLIES	30,410	48,000	54,000
422.86 MERCHANDISE	21,478	20,000	16,000
422.90 OTHER DEPT SUPPLIES	6,412	3,000	3,000
423.10 BUILDING MAINT SUPPLIES	0	3,000	2,000
423.20 EQUIPMENT REPAIR PARTS	14,850	31,000	36,000
	<u>\$91,065</u>	<u>\$126,500</u>	<u>\$132,400</u>
CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	\$3,005	\$3,500	\$3,500
435.40 UNEMPLOYMENT INSURANCE	2,261	0	0
436.10 GAS & HEATING OIL	3,355	6,000	6,000
436.20 ELECTRICITY	11,623	9,500	12,000
436.40 WASTE DISPOSAL SERVICE	1,592	2,000	2,000
437.10 BUILDING REPAIR & MAINT	7,301	7,300	7,800
437.30 EQUIPMENT REPAIR & MAINT	4,448	6,000	7,400
438.90 OTHER RENTAL	572	500	1,000
439.41 DUES & MEMBERSHIPS	160	500	900
439.42 INSTRUCTION & SCHOOLING	125	500	600
439.50 SALES TAX & LICENSE FEES	2,226	1,800	2,400
439.60 LAUNDRY & SANITATION	1,814	2,200	2,200
439.90 OTHER UNCLASSIFIED	300	1,000	1,000
	<u>\$38,782</u>	<u>\$40,800</u>	<u>\$46,800</u>
CAPITAL OUTLAY			
462.10 BUILDINGS	\$0	\$0	\$0
463.20 BUILDING IMPROVEMENT	1,650	0	0
463.30 ROADWAY	0	0	0
463.40 SIGNS	0	0	0
464.20 TRUCKS	0	0	0
464.30 REPAIR & MAINT EQUIPMENT	15,200	0	0
464.32 GOLF COURSE EQUIPMENT	0	0	0
464.40 OTHER DEPT EQUIPMENT	0	0	0
	<u>\$16,850</u>	<u>\$0</u>	<u>\$0</u>
TOTAL MACKTOWN BUDGET	<u><u>\$398,540</u></u>	<u><u>\$381,200</u></u>	<u><u>\$394,500</u></u>

MACKTOWN GOLF COURSE

The Macktown Golf department provides for expenses directly associated with maintenance of the 18-hole Macktown Golf Course comprised of some 160 acres. The following facilities are maintained from Macktown Shop under direction of the Macktown/Ledges Golf Course Superintendent.

1 - Clubhouse and parking area	2 - Cold storage buildings
18 - Irrigated tees, fairways and greens	41 - Golf carts
2 - Putting greens	1 - House
22 - Sand traps	2 - Rain shelters
1 - Pond	2 - Well houses
1 - Shop	95 - Acres of manicured turf

The current level of maintenance services provided by the golf course staff includes:

April - November

- Daily:
- Mow greens, change cups & tee placement
 - Collect trash
 - Clubhouse maintenance
 - Maintain golf cart fleet
 - Clean outhouses

- As Needed:
- Mowing tees, fairways and rough
 - Irrigate course
 - Spray for weed, insect and disease control utilizing IPM approach
 - Fertilize tees, greens, and fairways
 - Rake sand traps
 - Aerify & top dress greens
 - Clean up storm damage
 - Repair vandalism damage

December - March

- | | | |
|------------|----------------------------------|--------------------------------------|
| As Needed: | -Spray for snow mold | -Drain & repair all irrigation lines |
| | -Overhaul & repair all equipment | -Winterize clubhouse |
| | -Paint & repair all signs | -Prune & transplant trees |

To maintain this level of service, Macktown includes the following staff:

Golf Course Maintenance Supervisor	6 Seasonal	3 Golf Course Rangers
Mechanic	3 Summer	4 Starters

Employees are equipped with one small dump truck, one pickup truck, three tractors, two riding greens mowers, three pull reel mowers, two riding reel mowers, three riding rotary mowers, two spray units, three trucksters, and a complement of small hand and power tools.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 990 GL**

**GOLF COURSE
LEDGES**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$162,973	\$166,500	\$99,000
411.20 TEMPORARY	103,654	99,000	100,700
411.30 OVERTIME	1,644	1,800	300
412.11 HEALTH INS EMPLOYER CONTR	41,968	45,000	31,900
412.21 LIFE INS EMPLOYER CONTR	100	100	100
412.31 IMRF	22,511	0	0
412.41 FICA	17,608	0	0
	<u>\$350,458</u>	<u>\$312,400</u>	<u>\$232,000</u>
SUPPLIES			
422.30 CLEANING SUPPLIES	\$674	\$1,100	\$1,400
422.40 GASOLINE & OIL	16,290	22,600	19,000
422.82 AGGREGATE	3,781	4,000	5,000
422.84 TURF SUPPLIES	55,207	62,000	69,000
422.86 MERCHANDISE	22,331	20,000	16,000
422.90 OTHER DEPT SUPPLIES	8,325	3,000	3,400
423.10 BUILDING MAINT SUPPLIES	1,637	5,000	2,000
423.20 EQUIPMENT REPAIR PARTS	34,264	50,000	51,000
	<u>\$142,509</u>	<u>\$167,700</u>	<u>\$166,800</u>
CONTRACTUAL SERVICES			
432.10 TELEPHONE & INTERNET	\$5,101	\$4,700	\$5,500
435.40 UNEMPLOYMENT INSURANCE	14,008	0	0
436.10 GAS & HEATING OIL	6,504	9,000	9,000
436.20 ELECTRICITY	14,596	15,000	16,000
436.40 WASTE DISPOSAL SERVICE	1,752	3,700	3,700
437.10 BUILDING REPAIR & MAINT	13,692	15,000	15,000
437.30 EQUIPMENT REPAIR & MAINT	2,883	4,500	6,500
438.90 OTHER RENTAL	2,136	1,500	2,400
439.41 DUES & MEMBERSHIPS	478	500	900
439.42 INSTRUCTION & SCHOOLING	210	500	600
439.50 SALES TAX & LICENSE FEES	1,059	1,500	1,500
439.60 LAUNDRY & SANITATION	1,667	2,000	2,200
439.60 OTHER UNCLASSIFIED	180	1,000	1,000
	<u>64,266</u>	<u>58,900</u>	<u>64,300</u>
CAPITAL OUTLAY			
462.10 BUILDINGS	\$0	\$0	\$0
463.10 LAND IMPROVEMENT	0	0	0
463.20 BUILDING REPAIR	11,485	0	0
463.30 ROADWAY	21,195	0	0
463.40 SIGNS	0	0	0
464.20 TRUCKS	0	0	0
464.30 REPAIR & MAINT EQUIPMENT	0	0	0
464.32 GOLF COURSE EQUIPMENT	133,209	0	0
464.40 OTHER DEPT EQUIPMENT	0	0	0
	<u>\$165,889</u>	<u>\$0</u>	<u>\$0</u>
TOTAL LEDGES BUDGET	<u>\$723,122</u>	<u>\$539,000</u>	<u>\$463,100</u>

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3402
CODE 995 GG**

**GOLF COURSE
GENERAL**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$137,211	\$138,800	\$220,600
411.20 TEMPORARY (Lessons)	5,711	7,000	7,000
411.50 EARLY RETIREMENT INCENTIVE	0	0	12,500
412.11 HEALTH INS EMPLOYER CONTR	28,916	30,800	45,500
412.21 LIFE INS EMPLOYER CONTR	67	100	100
412.31 IMRF	13,978	0	0
412.41 FICA	10,933	0	0
	<u>\$196,816</u>	<u>\$176,700</u>	<u>\$285,700</u>
SUPPLIES			
422.50 FOOD	\$73	\$100	\$100
422.90 OTHER DEPT SUPPLIES	895	1,000	1,000
423.20 EQUIPMENT & REPAIR PARTS	90	300	300
	<u>\$1,058</u>	<u>\$1,400</u>	<u>\$1,400</u>
CONTRACTUAL SERVICES			
431.90 OTHER PROF SERV (admin & I&D)	\$28,048	\$0	\$0
432.10 TELEPHONE & INTERNET	656	1,000	1,000
434.10 PRINTING & BINDING	4,673	1,500	1,600
434.20 ADVERTISING	3,638	5,000	8,000
437.30 EQUIPMENT REPAIR	0	500	500
439.41 DUES & MEMBERSHIPS	831	1,000	1,600
439.42 INSTRUCTION & SCHOOLING	195	500	900
439.90 OTHER UNCLASSIFIED	3,377	5,000	5,000
	<u>\$41,418</u>	<u>\$14,500</u>	<u>\$18,600</u>
CAPITAL OUTLAY			
463.10 LAND IMPROVEMENT	\$0	\$0	\$0
464.20 TRUCKS	0	0	0
464.32 GOLF COURSE EQUIPMENT	0	0	0
464.40 OTHER DEPARTMENT EQUIP	0	0	0
465.90 DATA PROCESSING EQUIP	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL GOLF COURSE GENERAL BUDGET	<u><u>\$239,292</u></u>	<u><u>\$192,600</u></u>	<u><u>\$305,700</u></u>

The Golf Course General department provides for necessary expenses not limited to a single golf course:

- Supplies purchased in bulk
- Printing of passes and cards
- Advertising
- Insurance
- Shared equipment

This budget funds the following staff:

- Director of Golf Operations
- Manager of Golf Course Maintenance
- Clubhouse Manager

**FOREST PRESERVE DISTRICT
CAPITAL IMPROVEMENT FUND
FUND EQUITY FORECAST 3302
(\$000 omitted)**

	Actual Budget 2009-10	Proposed Budget 2010-11	Estimated Budget 2010-11	Proposed Budget 2011-12
REVENUE				
Property Taxes	\$613,930	\$1,148,101	\$1,041,053	\$487,840
Development grants	75,000	25,000	75,000	100,000
Interest	0	0	0	0
Rent	24,238	5,000	19,000	19,000
Sale of fixed assets	35,755	10,000	17,000	20,000
Reimbursements - misc	6,746	5,000	20,000	10,000
Reimbursements - golf	1,840	0	0	0
Total Revenue	<u>757,509</u>	<u>1,193,101</u>	<u>1,172,053</u>	<u>636,840</u>
EXPENSE				
Personnel	272,747	259,700	266,000	274,900
Supplies	120,069	123,500	102,300	122,000
Contractual Services	26,487	53,500	62,100	88,300
Capital Outlay	550,726	784,800	763,700	484,000
Total Expense	<u>970,029</u>	<u>1,221,500</u>	<u>1,194,100</u>	<u>969,200</u>
FUND BALANCE, BEGINNING	<u>816,926</u>	<u>278,398</u>	<u>604,406</u>	<u>582,359</u>
FUND BALANCE, ENDING	<u><u>\$604,406</u></u>	<u><u>\$250,000</u></u>	<u><u>\$582,359</u></u>	<u><u>\$250,000</u></u>

The \$250,000 fund balance covers cash reserves until tax revenue is received in June.

In order to generate a \$487,800 property tax revenue, \$492,700 will be levied. Assuming a projected T.I.F. adjusted total equalized value of \$4,360,262,508, a tax rate of .01130 is anticipated for the Capital Improvement Fund.

II. CAPITAL IMPROVEMENT FUND

The authorization for use of the Capital Improvement Fund is defined in the 1992 Illinois Compiled Statutes - Special Districts, Chapter 70 Act 805/ 13.1 & 13.2: "The maximum authorized annual levy shall be extended at a rate not to exceed .025% of the assessed value...". The Fund includes expenditures for physical assets whose life expectancy is greater than one year and cost more than \$1,000. The Capital Improvement Fund is further broken down into subcategories of capital repair and replacement; vehicles and equipment; capital additions; and partnership expenditures.

The Capital Improvement unit covers the personnel cost for the following staff:

- Natural Resource Manager
- 2 Natural Resource Technicians
- 1 Maintenance Technician
- 2 Seasonal
- 1 Summer

This staff is responsible for preserve improvements such as prairie restoration, construction of information centers and outhouses, sign construction, trail clearing, and natural resource management projects. Staff utilizes various heavy equipment and specialized vehicles and shares the Central Shop at Headquarters with the Forest Preserve General maintenance staff.

The Capital Project section covers the specific improvements that will be undertaken that exceed \$1,000 and need to be tracked for compliance with the 5-year appropriation authority.

The District uses matching grants to increase project funding. The District will continue to seek grants that will stretch the capital improvement budget for the next budget year.

Finally, the \$250,000 fund balance covers back project funds and adequate appropriations for the Capital Improvement section prior to receipt of property tax revenue.

REVENUE SOURCES

- Property Tax
- Intergovernmental – development grants, mitigation reimbursement, etc.
- Interest is allocated annually based on fund reserves
- Rent is realized from the land management agreements with local farmers for those new properties for which the District does not as yet have the resources to develop
- Sale of assets – equipment sold at auction
- Reimbursements and miscellaneous

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3302
CODE 965 ID**

**CAPITAL
IMPROVEMENT**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
411.10 REGULAR	\$183,400	\$184,900	\$188,400
411.20 TEMPORARY	25,538	20,800	21,400
411.30 OVERTIME	3,388	1,100	1,100
412.11 HEALTH INS EMPLOYER CONTR	60,282	59,100	63,800
412.21 LIFE INS EMPLOYER CONTR	139	100	200
	<u>\$272,747</u>	<u>\$266,000</u>	<u>\$274,900</u>
SUPPLIES			
422.40 GASOLINE & OIL	\$23,105	\$20,000	\$23,000
422.82 AGGREGATE	2,160	1,000	1,000
422.84 TURF SUPPLIES	11,894	20,000	25,000
422.90 OTHER DEPT SUPPLIES	9,978	9,800	10,000
423.10 BUILDING MAINT SUPPLIES	21,002	10,000	15,000
423.20 EQUIPMENT REPAIR PARTS	47,610	37,500	43,000
423.90 OTHER REP & MAINT SUPPLIES	4,320	4,000	5,000
	<u>\$120,069</u>	<u>\$102,300</u>	<u>\$122,000</u>
CONTRACTUAL SERVICES			
431.30 ENGINEERING & ARCHITEC	\$0	\$17,000	\$0
431.90 OTHER PROFESSIONAL SERV	0	0	1,000
432.10 TELEPHONE & INTERNET	2,411	3,500	3,500
437.10 BUILDING REPAIR & MAINT	6,014	2,700	5,000
437.30 EQUIPMENT REPAIR & MAINT	9,395	10,000	20,000
438.90 OTHER RENTAL	2,426	20,000	30,000
439.41 DUES & MEMBERSHIPS	170	300	300
439.42 INSTRUCTION & SCHOOLING	295	1,000	1,000
439.60 LAUNDRY & SANITATION	2,146	2,600	2,500
439.90 OTHER UNCLASSIFIED	2,780	5,000	20,000
	<u>\$25,637</u>	<u>\$62,100</u>	<u>\$83,300</u>
CAPITAL OUTLAY			
462.10 BUILDINGS	\$60,753	\$23,500	\$0
463.10 LAND IMPROVEMENT	1,580	81,700	20,000
463.20 BUILDING IMPROVEMENTS	0	165,300	50,000
463.30 ROADWAY	68,040	43,000	55,000
463.40 SIGNS	0	0	0
464.10 AUTOMOBILES	0	25,700	0
464.20 TRUCKS	192,768	72,100	40,000
464.30 REPAIR & MAINT EQUIPMENT	7,547	119,000	35,000
464.32 GOLF EQUIPMENT	0	125,000	34,000
464.40 OTHER DEPT EQUIPMENT	0	8,900	0
465.90 OTHER SPEC OFFICE EQUIPMENT	0	0	0
	<u>330,688</u>	<u>664,200</u>	<u>234,000</u>
TOTAL CAPITAL IMPROVEMENT	<u>\$749,141</u>	<u>\$1,094,600</u>	<u>\$714,200</u>

Improvement Projects & Equipment 2012

Item	Enginrg Architect	Bldgs	Land Improv	Bldg Improv	Roads	Autos	Trucks	Rep Mntc Equip	Golf Equip	Other Equip	Dept
	431.30	462.10	463.10	463.20	463.30	464.10	464.20	464.30	464.32	464.40	Total
ID ATV gator flatbed truck							40,000	12,000			52,000
FG Central Shop roof				40,000							40,000
NE 1445 mower								18,000			18,000
SE 1445 mower											45,000
Klehm repairs			20,000								
Kishwaukee path reseal					25,000						
NW grapple bucket								5,000			5,000
SW Pec Educ Cntr and shelter tuckpointing				10,000							40,000
Seward bridge repair					30,000						
AT tractor									34,000		34,000
MK											0
LD											0
Totals	0	0	20,000	50,000	55,000	0	40,000	35,000	34,000	0	234,000

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3302
CODE 966 DD**

**CAPITAL
PROJECT**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
SUPPLIES			
422.90 OTHER DEPT SUPPLIES	0	0	0
423.10 BUILDING SUPPLIES	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CONTRACTUAL SERVICES			
431.30 ENGINEERING & ARCHITECTURE	\$0	\$0	\$5,000
431.90 OTHER PROFESSIONAL SERV	850	0	0
439.90 OTHER UNCLASSIFIED	0	0	0
	<u>\$850</u>	<u>\$0</u>	<u>\$5,000</u>
CAPITAL OUTLAY			
462.10 BUILDINGS	\$0	\$0	\$85,000
463.10 LAND IMPROVEMENT	138,981	69,700	75,000
463.20 BUILDING REPAIR	3,490	13,000	90,000
463.30 ROADWAY	77,567	16,800	0
463.40 SIGNS	0	0	0
	<u>\$220,038</u>	<u>\$99,500</u>	<u>\$250,000</u>
TOTAL CAPITAL PROJECT	<u><u>\$220,888</u></u>	<u><u>\$99,500</u></u>	<u><u>\$255,000</u></u>

Development Projects 2012

	Other Supp 422.90	Engineerg Architect 431.30	Oth Prof Serv 431.90	Bldg 462.10	Land Improv 463.10	Bldg Improv 463.20	Roads 463.30	Signs 463.40	Project Total
03056 Seward Bl overlook					65,000				65,000
03031 Macktown Historic Village improvents		5,000				40,000			45,000
03053 Hononegah shelter						50,000			50,000
03054 Macktown Historic Village barn				50,000					50,000
03059 ADA - outhouse & walk - Blackhk Spg				35,000	10,000				45,000
TOTALS	0	5,000	0	85,000	75,000	90,000	0	0	255,000

**FOREST PRESERVE DISTRICT
 BOTANICAL GARDEN FUND
 FUND EQUITY FORECAST 3120
 (\$000 omitted)**

	Actual Budget 2009-10	Estimated 2010-11	Proposed Budget 2011-12
REVENUE			
Property Taxes	<u>230,111</u>	<u>219,169</u>	<u>207,200</u>
Total Revenue	230,111	219,169	207,200
EXPENSE			
Contractual Services	<u>227,000</u>	<u>0</u>	<u>221,000</u>
Total Expense	227,000	220,400	221,000
FUND BALANCE, BEGINNING	<u>15,621</u>	<u>18,732</u>	<u>17,501</u>
FUND BALANCE, ENDING	<u><u>\$18,732</u></u>	<u><u>\$17,501</u></u>	<u><u>\$3,701</u></u>

The District anticipates providing the maximum revenue a tax levy of .0048 will provide, which is \$209,300.

Assuming a projected T.I.F. adjusted total equalized assessed value of \$4,348,522,570, this levy should generate \$207,200 in property taxes for the Fund.

NOTE: Beginning in 2007, tax revenue is distributed to Klehm Arboretum after it is collected in June and September, rather than in quarterly payments; therefore, there is no longer a need to maintain a fund balance.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3120
CODE 930 GF**

**BOTANICAL
GARDEN**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL	\$0	\$0	\$0
SUPPLIES	\$0	\$0	\$0
CONTRACTUAL SERVICES			
431.90 OTHER PROFESSIONAL SERV	<u>227,500</u>	<u>220,400</u>	<u>221,000</u>
	\$227,500	\$220,400	\$221,000
CAPITAL OUTLAY	\$0	\$0	\$0
TOTAL BOTANIC GARDN BUDGET	<u><u>\$227,500</u></u>	<u><u>\$220,400</u></u>	<u><u>\$221,000</u></u>

III. BOTANICAL GARDEN FUND

Due to a mutually adopted agreement between the Klehm Arboretum and Botanical Garden (KABG) and the District in 1998, KABG is responsible for the programming and maintenance of the Klehm Arboretum, situated in the Carl and Lois Klehm Forest Preserve. Their staff and board will be responsible for quarterly reports to the District Executive Committee, and the District will provide payments toward grounds maintenance after taxes are collected.

Line Item 431.90 provides funding information for the public's commitment to this property.

REVENUE SOURCES

- Property Tax

**FOREST PRESERVE DISTRICT
LIABILITY RESERVE FUND
FUND EQUITY FORECAST 3194
(\$000 omitted)**

	Actual Budget 2009-10	Estimated 2010-11	Proposed Budget 2011-12
REVENUE			
Property Taxes	<u>\$120,054</u>	<u>\$150,679</u>	<u>\$220,346</u>
Total Revenue	120,054	150,679	220,346
Contractual Services	<u>170,043</u>	<u>167,300</u>	<u>170,000</u>
Total Expense	170,043	167,300	170,000
FUND BALANCE, BEGINNING	<u>116,524</u>	<u>66,535</u>	<u>49,914</u>
FUND BALANCE, ENDING	<u><u>\$66,535</u></u>	<u><u>\$49,914</u></u>	<u><u>\$100,260</u></u>

A \$100,000 fund balance is recommended to cover Unemployment claims plus the District's share of premium in the Park District Risk Management Agency (PDRMA) until property taxes are received in June. In order to generate a \$220,300 property tax revenue, \$222,500 will levied.

Assuming a projected T.I.F. adjusted total equalized assessed value of \$4,360,262,508, a rate of .00510 is anticipated for the Liability Reserve Fund.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3194
CODE 940 LR**

**LIABILITY
RESERVE**

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
CONTRACTUAL SERVICES			
435.10 LIABILITY INSURANCE	148,385	137,300	140,000
435.40 UNEMPLOYMENT INSURANCE	21,658	30,000	30,000
	<u>\$170,043</u>	<u>\$167,300</u>	<u>\$170,000</u>
 TOTAL LIABILITY RESERVE BUDGET	 <u>\$170,043</u>	 <u>\$167,300</u>	 <u>\$170,000</u>

IV. LIABILITY RESERVE FUND

This fund is used as the funding source for a self insurance program. Beginning in 2003, the District has been covered by the Park District Risk Management Agency, a cooperative administrator. The program covers tort liability, Worker's Compensation, and property insurance.

Funding is generated from property taxes and other income received from favorable settlement and restitution.

This budget includes the basic annual insurance contract expenses and per-event deductibles on claims, plus residual expenses for claims under the previous carrier.

REVENUE SOURCES

- Property Tax

**FOREST PRESERVE DISTRICT
 RETIREMENT FUND
 FUND EQUITY FORECAST 3193
 (\$000 omitted)**

	Actual Budget 2009-10	Estimated Budget 2010-11	Proposed Budget 2011-12
REVENUE			
Property Taxes	\$220,464	\$283,094	\$334,690
Corp Personal Prop Repl Tax	63,330	104,000	110,300
Reimbursement from Educ	24,505	26,600	32,000
Reimbursement from Golf	81,509	0	0
Total Revenue	<u>389,808</u>	<u>413,695</u>	<u>476,990</u>
EXPENSE			
Personnel	<u>360,494</u>	<u>458,500</u>	<u>486,200</u>
Total Expense	360,494	458,500	486,200
FUND BALANCE, BEGINNING	<u>124,701</u>	<u>154,015</u>	<u>109,210</u>
FUND BALANCE, ENDING	<u><u>\$154,015</u></u>	<u><u>\$109,210</u></u>	<u><u>\$100,000</u></u>

A fund balance of \$100,000 is recommended to cover IMRF and Social Security expenses from November 1, 2011 until property taxes are received in June, 2012. In order to generate a \$334,700 property tax revenue, \$338,000 will be levied.

Assuming a projected T.I.F. adjusted total equalized assessed value of \$4,360,262,508, a rate of .00775 is anticipated for the Retirement Fund.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3193
CODE 935 RF**

RETIREMENT

	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
PERSONNEL			
412.31 IMRF EMPLOYER CONTRIB	\$231,821	\$259,000	\$281,000
412.41 FICA EMPLOYER CONTRIB	192,431	199,500	205,200
	<u>\$424,252</u>	<u>\$458,500</u>	<u>\$486,200</u>
 TOTAL RETIREMENT BUDGET	 <u>\$424,252</u>	 <u>\$458,500</u>	 <u>\$486,200</u>

V. RETIREMENT FUND

The expenses associated with the Retirement Fund are the employer's share of the IMRF program and the FICA expenses. A \$100,000 cash balance is recommended to provide for expenses prior to tax levy receipts.

A minimum of 22.7% of the mandated expenses for this fund is required to come from the corporate personal property replacement tax distribution. This year we have budgeted \$110,200 in revenue from this source.

Summer seasonals and some part-time employees are not eligible for Illinois Municipal Retirement Fund (IMRF) benefits. The employer's contribution toward IMRF is estimated at 11.83%, beginning in January, 2012. This results in a \$280,600 expense.

The employer's contribution toward FICA/Medicare is 7.65%. This would result in a \$204,900 expense.

Education program employees (funded by the Severson Dells Environmental Education Foundation) are anticipated to pay these benefits directly. We therefore show reimbursements of \$32,000 from the Corporate Education Department.

REVENUE SOURCES

- Property Tax
- Corporate Personal Property Replacement Tax
- Reimbursements from Education Department

**FOREST PRESERVE DISTRICT
DEBT SERVICE FUND
FUND EQUITY FORECAST 3204
(\$000 omitted)**

	Actual Budget 2009-10	Proposed Budget 2010-11	Estimated Budget 2010-11	Proposed Budget 2011-12
REVENUE				
Property Tax	\$345,123	\$341,177	\$337,886	\$344,927
Interest	0	3,000	0	0
Total Revenue	<u>345,123</u>	<u>344,177</u>	<u>337,886</u>	<u>344,927</u>
EXPENSE				
Debt Service	403,898	336,946	336,646	336,453
FUND BALANCE, BEGINNING	<u>416,183</u>	<u>420,533</u>	<u>357,408</u>	<u>358,648</u>
FUND BALANCE, ENDING	<u><u>\$357,408</u></u>	<u><u>\$427,764</u></u>	<u><u>\$358,648</u></u>	<u><u>\$367,122</u></u>

The Debt Service Fund B204 was created upon adoption of the February 2002 land acquisition bond sale which generated \$302,506. The fund balance of \$427,764 is expected to develop from the interest earned after collection of taxes and before principal and interest payments are made to bond holders. This is also a cushion for non-collectible or levy shortfalls.

The levy of \$344,927 was established by the 2002 Bond sale Ordinance.

Assuming a projected T.I.F. adjusted total equalized assessed value of \$4,360,262,508, a tax rate for bond indebtedness of .00791 is anticipated.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3204
CODE 950 LQA**

**DEBT SERVICE
FUND**

	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
DEBT SERVICE				
451.10 PRINCIPAL	\$515,000	\$249,254	\$215,000	\$225,000
452.10 INTEREST	10,600	153,819	120,746	110,553
453.10 COMMISSION & PREMIUMS	525	825	900	900
	<u>\$526,125</u>	<u>\$403,898</u>	<u>\$336,646</u>	<u>\$336,453</u>
TOTAL DEBT SERVICE BUDGET	<u>\$526,125</u>	<u>\$403,898</u>	<u>\$336,646</u>	<u>\$336,453</u>

VI. DEBT SERVICE FUND

The Debt Service Fund B204 was created upon adoption of the February 2002 land acquisition bond sale which generated \$302,506. The fund balance of \$367,122 is expected to develop from the interest earned after collection of taxes and before principal and interest payments are made to bond holders. This is also a cushion for non-collectible or levy shortfalls.

REVENUE SOURCES

- Property Tax

**FOREST PRESERVE DISTRICT
 LAND ACQUISITION FUND
 FUND EQUITY FORECAST 3301
 (\$000 omitted)**

	Actual Budget 2009-10	Estimated 2010-11	Proposed Budget 2011-12
REVENUE			
Intergovernmental	\$0	\$0	\$0
Sale of land	0	0	0
Interest & miscellaneous	400	0	0
Total Revenue	<u>400</u>	<u>0</u>	<u>0</u>
EXPENSE			
Supplies	0	0	0
Contractual Services	9,429	3,494	0
Capital Outlay	100,000	0	0
Total Expense	<u>109,429</u>	<u>3,494</u>	<u>0</u>
NET REVENUE - over or EXPENSE (under)	(109,029)	(3,494)	0
FUND BALANCE, BEGINNING	<u>112,831</u>	<u>3,802</u>	<u>308</u>
FUND BALANCE, ENDING	<u><u>\$3,802</u></u>	<u><u>\$308</u></u>	<u><u>\$308</u></u>

In 2003, the State of Illinois Department of Natural Resources granted \$1,000,000 to the District for the purchase of high priority preservation lands, particularly those along river corridors and those containing endangered species of natural flora and fauna indigenous to the area.

DEPARTMENT BUDGET AND APPROPRIATION

**FUND 3301
CODE 960 LA**

**LAND
ACQUISITION**

	Actual 2008-09	Actual 2009-10	Estimated 2010-11	Proposed Budget 2011-12
SUPPLIES				
422.90 OTHER DEPT SUPPLIES	\$0	\$0	\$0	\$0
CONTRACTUAL SERVICES				
431.30 ENGINEERING & ARCHIT	\$2,238	\$0	\$0	
431.40 LEGAL SERVICES	4,070	4,305	3,494	
431.90 OTHER PROF SERV	24,236	5,124	0	
439.50 TAXES & LICENSE FEES	3,195	0	0	
	<u>33,739</u>	<u>9,429</u>	<u>3,494</u>	<u>0</u>
CAPITAL OUTLAYS				
461.10 LAND	309,774	100,000	0	0
TOTAL LAND ACQUISITION BUDGET	<u>\$343,513</u>	<u>\$109,429</u>	<u>\$3,494</u>	<u>\$0</u>

VII. LAND ACQUISITION FUND 3301

This fund was established as the result of a bond sale in 1976 as well as subsequent bond sales. This fund has been virtually depleted. Until more revenue is generated for this fund, any future land purchases will be financed through the Corporate Fund, when possible.

REVENUE SOURCES

- Sale of bonds
- Intergovernmental – state and federal land grants
- Interest is allocated annually based on fund reserves

August 24, 2011 – layover
October 18, 2011 – adoption
Rockford, Illinois

Winnebago County Forest Preserve District

BUDGET ORDINANCE

for the fiscal period of November 1, 2011 through October 31, 2012

WHEREAS, the District staff in compliance with the provisions of the Illinois Municipal Budget Law, Illinois Revised Statutes, Section 70, paragraph 805 *et seq.*, has prepared an Annual Budget and Appropriation Ordinance for the District fiscal year beginning November 1, 2011 and ending October 31, 2012; and

WHEREAS, the said Annual Budget and Appropriation Ordinance was submitted to the District Board of Commissioners on August 24, 2011.

NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of the Winnebago County Forest Preserve District as follows:

Section 1. That the attached schedules, containing the estimated cash on hand at the beginning of the fiscal year, the estimate of the cash expected to be received during the fiscal year from all sources, the estimate of the expenditures contemplated for said fiscal year, and the estimated cash expected to be on hand at the end of said fiscal year, be, and they are hereby approved as, the budget for the District fiscal year beginning November 1, 2011 and ending October 31, 2012.

Section 2. That the amounts stated for the objects and purposes specified in the attached schedules, or so much thereof as may be authorized by law, or as may be needed are hereby appropriated for the fiscal year beginning November 1, 2011 and ending October 31, 2012, from the following funds: Corporate, Capital Improvement, Botanical Garden, Liability Reserve, Retirement, and Debt Service.

Section 3. That, except as otherwise provided by law, no further appropriation shall be made at any other time within said fiscal year; however, the Board of Commissioners may from time to time make transfers between object classifications in any fund not exceeding, in the aggregate, 10% of the total amount appropriated in said Fund, and the Board of Commissioners may amend said Budget and Appropriation Ordinance from time to time by following the same procedure employed in the adoption of this Ordinance.

Section 4. That the District Secretary is hereby directed to provide two copies of this laid-over budget available in the Forest Preserve District office for public review by Thursday, August 25, 2011.

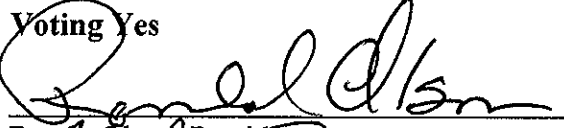
Section 5. That the District Director is, by way of layover, hereby directed to advertise and hold a public hearing at the District Headquarters at 5:30 PM Wednesday, September 7, 2011, to receive public testimony regarding this proposed budget.

Section 6. That the District Secretary is hereby directed to make publication of this Ordinance in a newspaper having general circulation in the District within ten days of adoption of this Ordinance; and said Ordinance shall take effect ten days following the date of said publication.

Section 7. That the Secretary of the Forest Preserve District is hereby authorized and directed to deliver copies of this Ordinance to the District Director, Treasurer, Director of Finance, and Auditor.

Voting Yes

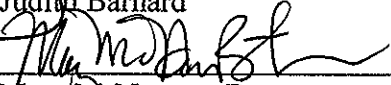
Voting No


Randy Olson, President

Randy Olson


Judith Barnard

Judith Barnard


Mary McNamara-Bernsten

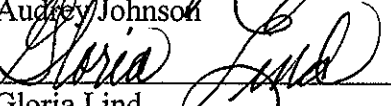
Mary McNamara-Bernsten


Jay Ferraro

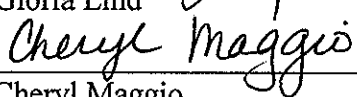
Jay Ferraro


Audrey Johnson

Audrey Johnson


Gloria Lind

Gloria Lind


Cheryl Maggio

Cheryl Maggio

The above and foregoing Ordinance was adopted this 18th day of October, 2011.

WINNEBAGO COUNTY FOREST PRESERVE DISTRICT

**ANNUAL BUDGET AND APPROPRIATION
ORDINANCE**

11/1/11 to 10/31/12
(\$000 omitted)

Page 2 26 30 32 34 36

	Corp	Capital Impvmt	Bot Gardn	Liab Resrv	Retire	Debt Serv	TOTAL	Land Acq
REVENUES								
Property Taxes	2,590	488	207	220	335	345	4,185	
Corp Pers Prop Repl Tx	460				110		570	
Grants & Donations	0	100					100	0
Service Fees & Charges	165						165	
Golf Fees and Charges	1,687						1,687	
Sale of Merchandise	72						72	
Interest	5	0		0		0	5	0
Rent	0	19					19	
Sale of Assets	10	20					30	0
Reimbursements- Misc	20	10					30	
Reimbursements- Educ	201				32		233	
TOTAL REVENUE	5,210	637	207	220	477	345	7,096	0
EXPENDITURES								
Personnel	2,898	275			486		3,659	
Supplies	869	122					991	0
Contractual Services	1,383	88	221	170			1,862	0
Capital Outlay	40	484					524	0
Other (debt service)						336	336	
TOTAL EXPENDITURES	5,190	969	221	170	486	336	7,372	0
PROJECTED CASH OR FUND BALANCE, Beginning	1,779	582	18	50	109	359	2,897	0
PROJECTED CASH OR FUND BALANCE, Ending	1,800	250	4	100	100	367	2,621	0

TAX RATES 0.06000 0.01130 0.0048 0.00510 0.00775 0.00791 0.09686

Tax for the owner of a \$150,000 house - \$48.43

Winnebago County Forest Preserve District

LEVY ORDINANCE

WHEREAS, the Board of Commissioners of the Winnebago County Forest Preserve District, pursuant to the requirements set forth in the Illinois Municipal Budget Law, adopted an Annual Budget and Appropriation Ordinance for the fiscal year beginning November 1, 2011 and ending October 31, 2012; and

WHEREAS, the District Executive Director did cause said Budget and Appropriation Ordinance to be made conveniently available for public inspection on and after August 25, 2011; and

WHEREAS, all legal requirements in connection with the preparation, public display, public hearings and adoption of the Annual Budget and Appropriation Ordinance have been complied with; and

WHEREAS, said Ordinance will become effective ten days after its publication.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Winnebago County Forest Preserve District as follows:

Section 1. That there be and is hereby levied the sum of two million, six hundred and sixteen thousand, 200 hundred dollars (\$2,616,200) on all taxable property in the County of Winnebago, State of Illinois, as a General Corporate Tax for the year 2011 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Corporate 2011-2012 appropriations; and

Section 2. That there be and is hereby levied the sum of one million, four hundred ninety-two thousand, seven hundred dollars (\$492,700) on all taxable property in the County of Winnebago, State of Illinois, as a Capital Improvement Tax for the year 2011, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Capital Improvement Fund 2011-2012 appropriations; and

Section 3. That there be and is hereby levied the sum of two hundred nine thousand, three hundred dollars (\$209,300) on all taxable property in the County of Winnebago, State of Illinois, as a Botanical Garden Tax for the year 2011, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Botanical Garden Fund 2011-2012 appropriations; and

Section 4. That there be and is hereby levied the sum of two hundred twenty-two thousand five hundred dollars (\$222,500) on all taxable property in the County of Winnebago, State of Illinois, as a Liability Reserve Fund Tax for the year 2011 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Liability Reserve Fund 2011-2012 appropriations; and

Section 5. That there be and is hereby levied the sum of three hundred thirty-eight thousand dollars (\$338,000) on all taxable property in the County of Winnebago, State of Illinois, as a Retirement Fund Tax for the year 2011 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Retirement Fund 2011-2012 appropriations; and

Section 6. That there be and is hereby levied the sum of three hundred forty-four thousand, nine hundred twenty-seven dollars (\$344,927) on all taxable property in the County of Winnebago, State of Illinois, as a Debt Service Tax for the year 2011, as set forth in the 2002 Land Acquisition Bond Ordinance, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Debt Service Fund 2011-2012 appropriations; and

Section 7. That the Secretary of the Board of Commissioners of the Winnebago County Forest Preserve District is hereby directed to make a certified copy of this Ordinance and file such certified copy with the County Clerk of Winnebago County, Illinois, no later than October 19, 2011; and


Section 8. That the Secretary of the Board of Commissioners of the Winnebago County Forest Preserve District is hereby directed to deliver certified copies of this Ordinance to the District Director, Treasurer, Finance Director, and Auditor.

Section 9. That this Ordinance shall take effect and be in full force and effect from and after its adoption by this Board of Commissioners.

Voting Yes

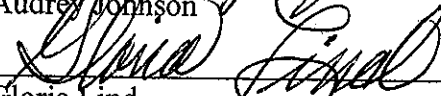

Randy Olson, President


Judith Barnard


Mary McNamara-Bernsten


Jay Ferraro


Audrey Johnson


Gloria Lind


Cheryl Maggio

Voting No

Randy Olson

Judith Barnard

Mary McNamara-Bernsten

Jay Ferraro

Audrey Johnson

Gloria Lind

Cheryl Maggio

The above and foregoing Ordinance was adopted this 18th day of October, 2011.