

**KENDALL COUNTY FOREST PRESERVE DISTRICT
OPERATIONS COMMITTEE MEETING
AGENDA**

**WEDNESDAY, MAY 3, 2023
6:00 P.M.**

KENDALL COUNTY OFFICE BUILDING – ROOMS 209 AND 210, YORKVILLE IL 60560

- I. Call to Order
- II. Roll Call: Dan Koukol, Chairman; Ruben Rodriguez, Vice-Chair; Zach Bachmann; Elizabeth Flowers, and Scott Gengler
- III. Approval of Agenda
- IV. Public Comments
- V. Review of Financial Statements and Cost Center Reports through April 30, 2023
- VI. Approval of Special Use Permits
 - A. Kendall County Health Department – Senior Services Associates – Seniors Triad Picnic - June 26, 2023 at Harris Forest Preserve – Shelter Use Fee Waiver Request
 - B. Kendall County Horse Show Association – Harris Forest Preserve Koch Arena and Shelter 7 - May 20, May 21, June 24, September 16 and September 17, 2023 – Arena and Shelter Use Fee Waiver Request
- VII. FY22 Audit Updates
- VIII. Grounds and Natural Resources Reports
 - A. Equipment Updates
 - B. Staffing Updates
- IX. Environmental Education Reports
 - A. 2023 and 2024 IDNR-ENTICE Workshops
 - B. Program Enrollment Updates
- X. Other Items of Business
 - 1) Ken Pickerill Estate House Renovation Project Updates
 - A. 04/27/2023 Field Report
 - B. Progress Reports: Solar Panel Installations; Site Grading and Landscaping; Storage Barn Exterior Finishes
- XI. Chairman’s Report
- XII. Public Comments
- XIII. Executive Session
- XIV. Adjournment

Kendall County Office Building - Rooms 209 and 210 - 111 W. Fox Street - Yorkville, Illinois 60560

If special accommodations or arrangements are needed to attend this District meeting, please contact the Administration Office at 630-553-4025 a minimum of 24-hours prior to the meeting time.

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

FOREST PRESERVES & PROGRAMS

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance	\$ 600,007	\$ 600,007	\$ 470,609	\$ 470,609	\$ 129,398	
Revenue						
Revenue - Administration	828,024	5,371	794,849	29,292	-23,922	-82%
Revenue - Ellis House & Equestrian Center	151,970	34,515	133,540	45,480	-10,965	-24%
Revenue - Hoover FP	72,200	45,196	73,231	32,817	12,379	38%
Revenue - Env. Education	218,560	150,339	217,546	132,733	17,606	13%
Revenue - Grounds & Natural Resources	38,500	7,397	41,307	3,916	3,482	89%
Revenue - Pickerill Pigott FP	8,000	940	-	-	940	
Total Revenue	1,317,254	243,758	1,260,473	244,238	(480)	0%
Expenditure						
Expenditure - Administration	387,691	197,585	386,861	180,115	17,470	10%
Expenditure - Ellis House & Equestrian Center	199,264	63,893	195,321	68,296	-4,403	-6%
Expenditure - Hoover FP	235,286	88,850	218,706	88,016	834	1%
Expenditure - Env. Education	202,226	79,218	177,077	61,200	18,018	29%
Expenditure - Grounds & Natural Resources	284,078	106,687	243,697	102,129	4,558	4%
Expenditure - Pickerill Pigott FP	7,000	5,496	8,494	5,377	119	2%
Total Expenditure	1,315,545	541,728	1,230,156	505,133	36,595	7%
ENDING BAL	\$ 601,716	\$ 302,037	\$ 500,926	\$ 209,714	\$ 92,323	44.0%
Surplus/(Deficit)	\$ 1,709	\$ (297,970)	\$ 30,317	\$ (260,895)	\$ (37,075)	

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

FOREST PRESERVE CATEGORIES

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance						
Revenue						
Property Tax	710,448	-	657,738	-	0	0.0%
Interest Income	533	2,606	467	71	2,535	3591%
Other Income	42,043	5,422	52,569	17,445	-12,022	-69%
Donations	6,500	3,186	7,016	2,742	443	20%
Rental Revenue	79,200	38,714	71,974	32,217	6,497	5%
Program Revenue	362,530	182,217	344,870	174,213	8,004	21%
Farm License Revenue	97,000	(74)	110,000	7,725	-7,799	8%
Security Deposits	15,500	10,013	12,552	8,276	1,737	124%
Credit Card Revenue	3,500	1,675	3,287	1,551	124	(480)%
Total Revenue	1,317,254	243,758	1,260,473	244,238	(480)	0%
Expenditure						
Personnel	747,864	278,564	668,609	252,909	25,655	10%
Benefits	280,319	163,483	273,052	129,572	33,911	26%
Contractual	69,219	27,566	69,015	31,394	-3,828	-12%
Commodities	143,516	57,784	138,377	62,537	-4,753	-8%
Other	74,627	14,331	81,103	28,721	-14,390	-50%
Total Expenditure	1,315,545	541,728	1,230,156	505,133	36,595	7%
ENDING BAL	\$ 601,716	\$ 302,037	\$ 500,926	\$ 209,714	\$ 92,323	44.0%
Surplus/(Deficit)	\$ 1,709	\$ (297,970)	\$ 30,317	\$ (260,895)	\$ (37,075)	

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS HOUSE & EQUESTRIAN CENTER

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	1	-	-	1	
Security Deposit	7,500	1,100	4,200	4,000	-2,900	-73%
Credit Card Revenue	-	-	-	-	-	
Program Revenue	144,470	33,414	129,340	41,480	-8,066	-19%
Total Revenue	151,970	34,515	133,540	45,480	(10,965)	-24%
Expenditure						
Personnel	119,593	41,935	122,101	44,459	-2,524	-6%
Employee Benefits	13,771	5,552	14,499	4,259	1,293	30%
Contractual	11,200	3,275	11,200	2,850	425	15%
Commodities	35,200	10,240	28,945	12,895	-2,654	-21%
Other	19,500	2,891	18,576	3,834	-943	-25%
Total Expenditure	199,264	63,893	195,321	68,296	(4,403)	-6%
Surplus/(Deficit)		\$ (47,294)		\$ (61,781)		\$ (22,816)

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

HOOVER FOREST PRESERVE

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Rental Revenue	65,200	36,284	28,542	44,0%	7,742	27%
Security Deposit Rev Program Revenue	7,000	8,913	4,276	51.2%	4,637	108%
Total Revenue	72,200	45,196	32,817	44.8%	12,379	38%
Expenditure						
Personnel	135,349	44,161	44,062	36.8%	98	0%
Employee Benefits Contractual	43,887	18,583	16,791	38.7%	1,793	11%
Commodities	47,050	20,976	23,864	51.1%	-2,888	-12%
Other	9,000	5,130	3,298	36.6%	1,832	56%
Total Expenditure	235,286	88,850	88,016	94.6%	834	1%
Surplus/(Deficit)	\$ (163,086)	\$ (43,654)	\$ (55,198)			

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ENVIRONMENTAL EDUCATION

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue						
Donations		500	1,536	307.2%		1,536
Security Deposit		-				
Credit Card Revenue		218,060	148,803	68.2%		16,070
Program Revenue		218,560	150,339	68.8%		17,606
Total Revenue						
Expenditure						
Personnel		170,620	67,707	39.7%		12,141
Employee Benefits		16,786	8,716	51.9%		3,798
Contractual		-				
Commodities		7,550	1,419	18.8%		703
Other		7,270	1,375	18.9%		1,375
Total Expenditure		202,226	79,218	39.2%		18,018
Surplus/(Deficit)		\$ 16,334	\$ 71,122			\$ 40,469
						\$ 71,533
						34.6%
						61.0%
						12%
						13%
						22%
						77%
						98%
						29%

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS HOUSE - 1160

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	-
	10,394	4,498	10,494	4,158	340	8%
	1,638	617	1,604	571	46	8%
	-	-	-	-	-	-
	7,250	5,115	5,869	3,139	1,976	63%
	3,800	1,675	3,964	1,516	160	11%
	23,082	11,906	21,931	9,383	2,522	27%
	\$ (23,082)	\$ (11,906)	\$ (21,931)	\$ (9,383)		

45.0%
7.1%
31.4%
16.5%
100.0%

ELLIS BARN - 1161

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	-
	10,394	4,498	11,844	5,121	(623)	-12%
	1,638	617	1,604	632	(15)	-2%
	-	-	-	-	-	-
	6,500	-	4,232	-	2,268	-
	2,700	320	2,700	484	(164)	-34%
	21,232	5,435	20,380	6,236	(801)	-13%
	\$ (21,232)	\$ (5,435)	\$ (20,380)	\$ (6,236)		

49.0%
7.7%
30.6%
12.7%
100.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS GROUNDS - 1162

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	27,250	-	24,998	-	-	-
Total Revenue	27,250	-	24,998	-	-	-
Expenditure						
Personnel	20,788	7,723	20,938	8,231	(509)	-6%
Employee Benefits	3,275	1,235	3,208	1,007	227	23%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	5,500	895	6,277	1,648	(753)	-46%
Total Expenditure	29,563	9,853	30,423	10,887	(1,034)	-9%
Surplus/(Deficit)	(2,313)	(9,853)	(5,425)	(10,887)		

ELLIS CAMPS - 1163

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	11,760	7,613	11,760	5,720	1,893	33%
Total Revenue	11,760	7,613	11,760	5,720	1,893	33%
Expenditure						
Personnel	3,484	257	5,750	298	(41)	-14%
Employee Benefits	322	12	850	141	(129)	-92%
Contractual	-	-	-	-	-	-
Commodities	450	-	249	-	-	-
Other	500	-	435	-	-	-
Total Expenditure	4,756	269	7,284	439	(170)	-39%
Surplus/(Deficit)	7,004	7,344	4,476	5,281		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

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ELLIS RIDING LESSONS - 1164

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	1	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	70,000	16,229	58,772	23,205	-6,976	-30%
Total Revenue	70,000	16,230	58,772	23,205	(6,974)	-30%
	100.0%					
	100.0%					
Expenditure						
Personnel	42,818	15,417	39,325	15,812	-396	-3%
Employee Benefits	3,959	2,038	3,878	1,125	913	81%
Contractual	9,000	3,000	9,000	2,290	710	31%
Commodities	16,600	4,374	14,350	9,567	-5,193	-54%
Other	1,000	-	-	-		
Total Expenditure	73,377	24,829	66,553	28,794	(3,966)	-14%
	100.0%					
Surplus/(Deficit)	\$ (3,377)	\$ (8,598)	\$ (7,781)	\$ (5,590)		

ELLIS BIRTHDAY PARTIES - 1165

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	6,000	2,015	6,533	3,390	-1,375	-41%
Total Revenue	6,000	2,015	6,533	3,390	(1,375)	-41%
	100.0%					
	100.0%					
Expenditure						
Personnel	7,077	2,005	6,500	2,180	-174	-8%
Employee Benefits	654	262	641	215	47	22%
Contractual	-	-	-	-		
Commodities	450	-	441	189	-189	-100%
Other	-	-	-	-		
Total Expenditure	8,181	2,267	7,582	2,583	(316)	-12%
	100.0%					
Surplus/(Deficit)	\$ (2,161)	\$ (252)	\$ (1,049)	\$ 807		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS PUBLIC PROGRAMS - 1166

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	3,000	330	2,403	392	(62)	-16%
Total Revenue	3,000	330	2,403	392	(62)	-16%
	100.0%	100.0%				
Expenditure						
Personnel	2,194	107	3,750	858	(750)	-88%
Employee Benefits	203	14	500	63	(48)	-77%
Contractual	500	-	500	-	-	-
Commodities	150	-	-	-	-	-
Other	-	-	-	(14)	14	-100%
Total Expenditure	3,047	122	4,750	906	(784)	-87%
	100.0%	100.0%				
Surplus/(Deficit)	\$ (47)	\$ 208	\$ (2,347)	\$ (515)		

ELLIS SUNRISE CENTER - 1167

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	13,760	5,787	13,449	4,949	838	17%
Total Revenue	13,760	5,787	13,449	4,949	838	17%
	100.0%	100.0%				
Expenditure						
Personnel	19,054	7,174	21,000	7,298	(124)	-2%
Employee Benefits	1,762	739	1,900	504	235	47%
Contractual	-	-	-	-	-	-
Commodities	3,800	752	3,804	-	752	-
Other	-	-	-	-	-	-
Total Expenditure	24,616	8,665	26,704	7,802	863	11%
	100.0%	100.0%				
Surplus/(Deficit)	\$ (10,856)	\$ (2,878)	\$ (13,255)	\$ (2,853)		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS WEDDINGS - 1168

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	5,000	1,100	3,500	3,500	-2,400	-69%
Credit Card Revenue	-	-	-	-		
Program Revenue	9,000	300	8,075	2,600	-2,300	-88%
Total Revenue	14,000	1,400	11,575	6,100	(4,700)	-77%
Expenditure						
Personnel	1,695	147	2,000	411	-264	-64%
Employee Benefits	160	9	157	2	7	377%
Contractual	1,700	274	1,700	560	-285	-51%
Commodities	-	-	-	-		
Other	5,000	-	3,500	-		
Total Expenditure	8,555	430	7,357	972	(542)	-56%
Surplus/(Deficit)	\$5,445	\$ 970	\$4,218	\$ 5,128		

ELLIS OTHER RENTALS - 1169

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	2,500	-	700	500	-500	-100%
Credit Card Revenue	-	-	-	-		
Program Revenue	3,400	1,140	3,050	1,225	-85	-7%
Total Revenue	5,900	1,140	3,750	1,725	(585)	-34%
Expenditure						
Personnel	1,695	110	500	94	16	
Employee Benefits	160	8	157	-	8	
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	1,000	-	1,700	200	-200	
Total Expenditure	2,855	118	2,357	294	(176)	
Surplus/(Deficit)	\$3,045	\$1,022	\$1,393	\$1,431		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS 5K - 1170

Revenue
 Donations
 Security Deposit
 Credit Card Revenue
 Program Revenue
Total Revenue
Expenditure
 Personnel
 Employee Benefits
 Contractual
 Commodities
 Other
Total Expenditure
Surplus/(Deficit)

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	YTD	YTD	\$ Change	% Change
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	300	-	300	-	-	-
	300	-	300	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	300	-	300	-	-	-
	\$ 300	\$ -	\$ 300	\$ -		

100.0%
100.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

HOOVER GROUNDS - 1171

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Rental Revenue	6,800	3,650	6,877	3,650		
Security Deposit Revenue	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Total Revenue	6,800	3,650	6,877	3,650		53.1%
Expenditure						
Personnel	67,674	22,080	59,790	22,160	-79	0%
Employee Benefits	21,943	9,522	21,664	8,397	1,125	13%
Contractual	-	-	-	-		
Commodities	47,050	20,976	46,744	23,864	-2,888	-12%
Other	9,000	5,130	9,000	3,298	1,832	56%
Total Expenditure	145,667	57,708	137,198	57,720	(11)	0%
Surplus/(Deficit)	\$ (138,867)	\$ (54,058)	\$ (130,321)	\$ (54,070)		

HOOVER BUNKHOUSE - 1172

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Rental Revenue	28,500	18,160	28,367	14,105	4,055	
Security Deposit Revenue	3,000	3,600	3,500	1,800	1,800	100%
Credit Card Revenue	-	-	-	-		
Total Revenue	31,500	21,760	31,867	15,905	5,855	37%
Expenditure						
Personnel	33,837	11,040	29,923	10,952	89	1%
Employee Benefits	10,972	4,646	10,833	4,197	449	11%
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	-	-	-	-		
Total Expenditure	44,809	15,686	40,756	15,148	538	4%
Surplus/(Deficit)	\$ (13,309)	\$ 6,074	\$ (8,889)	\$ 757		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

HOOVER CAMPSITE - 1173

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	5,400	1,435	5,410	2,270	-835	-37%
Security Deposit Revenue	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Total Revenue	5,400	1,435	5,410	2,270	(835)	-37%
Expenditure						
Personnel	16,919	5,520	14,958	5,475	45	1%
Employee Benefits	5,486	2,323	5,417	2,098	225	11%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	22,405	7,843	20,375	7,574	269	4%
Surplus/(Deficit)	\$ (17,005)	\$ (6,408)	\$ (14,965)	\$ (5,304)		

HOOVER MEADOWHAWK LODGE - 1174

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	24,500	13,039	24,225	8,517	4,522	53%
Security Deposit Revenue	4,000	5,313	4,852	2,476	2,837	115%
Credit Card Revenue	-	-	-	-	-	-
Total Revenue	28,500	18,351	29,077	10,992	7,359	67%
Expenditure						
Personnel	16,919	5,520	14,960	5,476	44	1%
Employee Benefits	5,486	2,093	5,417	2,098	-6	0%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	22,405	7,613	20,377	7,574	39	1%
Surplus/(Deficit)	\$ 6,095	\$ 10,738	\$ 8,700	\$ 3,418		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ENVIRONMENTAL EDUCATION - 1175

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations		-				
Security Deposit						
Credit Card Revenue						
Program Revenue						
Total Revenue	500	-		-		
Expenditure						
Personnel						
Employee Benefits						
Contractual						
Commodities						
Other						
Total Expenditure	-	-		-		
Surplus/(Deficit)	\$ 500	\$ -		\$ -		

ENV. EDUCATION SCHOOL PROGRAMS - 1176

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	20,000	6,323	6,775	1,288	5,035	486%
Total Revenue	20,000	6,323	6,775	1,288	5,035	486%
Expenditure						
Personnel	14,800	4,192	7,500	715	3,477	-1
Employee Benefits			3,987	1	-63	605
Contractual						
Commodities	700	4	700	67		
Other	4,070	605				
Total Expenditure	19,570	4,801	12,187	783	4,018	513%
Surplus/(Deficit)	\$ 430	\$ 1,522	\$ (5,412)	\$ 505		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ENV. EDUCATION CAMPS - 1177

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations		-				
Security Deposit						
Credit Card Revenue						
Program Revenue	37,000	36,922	36,665	29,840	7,082	24%
Total Revenue	37,000	36,922	36,665	29,840	7,082	24%
Expenditure						
Personnel	28,000	8,367	28,500	8,364	3	0%
Employee Benefits	1,649	1,209	3,000	649	559	86%
Contractual	-	-	-	-		
Commodities	1,500	298	1,500	55	243	443%
Other	500	-	555	-		
Total Expenditure	31,649	9,874	33,555	9,068	806	9%
Surplus/(Deficit)	\$ 5,351	\$ 27,048	\$ 3,110	\$ 20,772		

ENV. EDUCATION NATURAL BEGINNINGS - 1178

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations		1,536	2,016		1,536	
Security Deposit						
Credit Card Revenue						
Program Revenue	141,060	95,472	156,704	94,004	1,468	2%
Total Revenue	141,060	97,008	158,720	94,004	3,004	3%
Expenditure						
Personnel	111,540	48,507	95,298	38,945	9,562	25%
Employee Benefits	12,708	6,690	12,079	3,792	2,898	76%
Contractual	-	-	-	-		
Commodities	4,000	715	2,000	442	273	62%
Other	2,200	450	2,209	-	450	
Total Expenditure	130,448	56,362	111,586	43,179	13,183	31%
Surplus/(Deficit)	\$ 10,612	\$ 40,646	\$ 47,134	\$ 50,825		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ENV. EDUCATION PUBLIC PROGRAMS - 1179

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue						
Total Revenue	20,000	10,086	15,386	7,601	2,485	33%
	100.0%	50.4%		49.4%		
	100.0%	50.4%		49.4%		
Expenditure						
Personnel						
Employee Benefits						
Contractual						
Commodities						
Other						
Total Expenditure	15,604	6,950	16,216	7,236	245	345%
	100.0%	44.5%		44.6%		
	100.0%	44.5%		44.6%		
Surplus/(Deficit)	\$ 4,396	\$ 3,136	\$ (830)	\$ 365	(286)	-4%

ENV. EDUCATION LAWS OF NATURE - 1180

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue						
Total Revenue	-	-	-	209,714	211	26%
Expenditure						
Personnel						
Employee Benefits						
Contractual						
Commodities						
Other						
Total Expenditure	4,955	1,230	3,533	934	81	284%
	100.0%	24.8%		26.4%		
	100.0%	24.8%		26.4%		
Surplus/(Deficit)	\$ (4,955)	\$ (1,230)	\$ (3,533)	\$ (934)	296	32%

Forest Preserve District Debt Service - Series 2003/2012
Fund 1902
For Period Ended 4/30/2023

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 957,927	\$ 957,927	
REVENUE			
190211 41010 Current Tax			
190211 41350 Interest Income	950	4,281	450.6%
Total Revenue	950	4,281	450.6%
EXPENDITURE			
190211 68640 Fiscal Agent Fee	1,057	0	0.0%
190211 68650 Debt Service - Interest 2012	6,450	6,450	100.0%
190211 68700 Debt Service - Principal 2012	430,000	430,000	100.0%
Total Expenditure	437,507	436,450	99.8%
Ending Balance	\$ 521,370	\$ 525,758	
Revenue over/(under) Expenditure	\$ (436,557)		

Forest Preserve District Debt Service - Series 2007/15/16/17
Fund 1903
For Period Ended 4/30/2023

5 Month Budget % = **41.7%**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 5,057,675	\$ 5,057,675	
REVENUE			
190311 41010 Current Tax	5,294,458	0	0.0%
190311 41350 Interest Income	4,000	11,284	282.1%
Total Revenue	5,298,458	11,284	0.2%
EXPENDITURE			
190311 66500 Other Expenditure	475	475	100.0%
190311 68640 Fiscal Agent Fee	1,900	0	0.0%
190311 68710 Debt Service - Interest 2015	352,950	176,790	50.1%
190311 68720 Debt Service - Principal 2015	45,000	45,000	100.0%
190311 68730 Debt Service - Interest 2016	285,688	143,994	50.4%
190311 68740 Debt Service - Principal 2016	115,000	115,000	100.0%
190311 68750 Debt Service - Interest 2017	302,250	197,875	65.5%
190311 68760 Debt Service - Principal 2017	3,740,000	3,740,000	100.0%
Total Expenditure	4,843,263	4,419,134	91.2%
Ending Balance	\$ 5,512,870	\$ 649,825	
Revenue over/(under) Expenditure	\$ 455,195		

**KCFP Endowment Fund
Fund 1904
For Period Ended 4/30/2023**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 872,618	\$ 872,618	
REVENUE			
190411 41350 Interest Income	6,700	12,586	187.9%
190411 42970 Grant Award	600,000	0	0.0%
Total Revenue	606,700	12,586	2.1%
EXPENDITURE			
190411 62150 Contractual Services	145,800	0	0.0%
190411 70330 Construction	1,268,500	0	0.0%
Total Expenditure	1,414,300	0	0.0%
Ending Balance	\$ 65,018	\$ 885,204	
Revenue over/(under) Expenditure	\$ (807,600)		

**Forest Preserve Capital Fund
Fund 1907
For Period Ended 4/30/2023**

5 Month Budget % = **41.7%**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 84,186	\$ 84,186	
REVENUE			
190711 40370 Transfer In from OSLAD Fund #1905	230,377	0	
190711 41350 Interest Income		1,108	
190711 42490 Other Revenue		9,643	
Total Revenue	230,377	10,751	4.7%
EXPENDITURE			
190711 62160 Equipment Replacement	165,373	0	0.0%
190711 66500 Project Fund Expense	32,006	3,271	10.2%
190711 68500 Project Fund Expenses	60,651	45,175	74.5%
190711 68610 Project Fund Expense - Morton Arboretum Landscape	18,184	3,623	19.9%
Total Expenditure	276,214	52,069	18.9%
Ending Balance	\$ 38,349	\$ 42,868	
Revenue over/(under) Expenditure	\$ (45,837)		

KCFP Fox River Bluffs Access RTP Grant Fund
Fund 1908
For Period Ended 4/30/2023

5 Month Budget % = **41.7%**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 71,195	\$ 71,195	
REVENUE			
190811 42970 Grant Award	159,182	159,182	
Total Revenue	159,182	159,182	100.0%
EXPENDITURE			
190811 61420 Transfer to FP Capital Fund 1907	230,377		0.0%
Total Expenditure	230,377	0	0.0%
Ending Balance	\$ 0	\$ 230,377	
Revenue over/(under) Expenditure	\$ (71,195)		

**FP Land Cash
Fund 1910
For Period Ended 4/30/2023**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 140,669	\$ 140,669	
REVENUE			
191011 42910 Transfer In From Land Cash	66,959		
Total Revenue	66,959	0	0.0%
EXPENDITURE			
191011 67410 Land Acquisition	207,627	4,964	2.4%
Total Expenditure	207,627	4,964	2.4%
Ending Balance	\$ 1	\$ 135,705	
Revenue over/(under) Expenditure	\$ (140,668)		

**KCFP Liability Insurance Fund
Fund 1911**

For Period Ended 4/30/2023

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 46,300	\$ 46,300	
REVENUE			
191111 40020 Transfer from FP			
191111 40320 Transfer from FP Operating Fund			
191111 41350 Insurance Claim Reimbursement			
191111 42120 Interest Income			
Total Revenue	0		
EXPENDITURE			
191111 68990 Claims/Deductibles	25,000		0.0%
Total Expenditure	25,000	0	0.0%
Ending Balance	<u>\$ 21,300</u>	<u>\$ 46,300</u>	
Revenue over/(under) Expenditure	\$ (25,000)		

**KCFP Series 2021 Bond Proceeds Fund
Fund 1912
For Period Ended 4/30/2023**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2022	Actual YTD	% of Budget
Beginning Balance	\$ 173	\$ 173	
REVENUE			
191211 41350 Interest Income	0	1	
191211 42970 Bond Proceeds			
Total Revenue	0	1	
EXPENDITURE			
191211 61370 Transfer to Fox River Bluffs Fund			
191211 61420 Transfer to FP Capital Fund #1907	145		
191211 61440 Transfer to FP Fund 1913			
Total Expenditure	145	0	0.0%
Ending Balance	\$ 28	\$ 174	
Revenue over/(under) Expenditure	\$ (145)		

**Forest Preserve District Pickerill-Piggott IDNR-PARC Grant Fund
Fund 1913**

For Period Ended 4/30/2023

5 Month Budget % = **41.7%**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 1,040,348	\$ 1,040,348	
REVENUE			
191311 40390 ARPA Grant Award	100,000		
191311 41350 Interest Income	200		0.0%
191311 42250 Revenue		2,593	
191311 42970 Grant Award	828,200	(368,999)	
Total Revenue	928,400	(366,407)	-39.5%
EXPENDITURE			
191311 70330 Construction	684,583	295,948	43.2%
191311 70650 Professional Services	11,384	4,888	42.9%
Total Expenditure	695,967	300,835	43.2%
Ending Balance	<u>\$ 1,272,781</u>	<u>\$ 373,106</u>	
Revenue over/(under) Expenditure	\$ 232,433		

Forest Preserve District American Rescue Plan Act (ARPA) Fund
Fund 1914
For Period Ended 4/30/2023

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 47,802	\$ 47,802	
REVENUE			
191411 40390 ARPA Grant Award	100,000	0	0.0%
191411 41350 Interest Income			
Total Revenue	100,000	0	0.0%
EXPENDITURE			
191411 51160 Salaries - Part Time	20,160	2,695.00	13.4%
191411 51390 Salaries - Full Time	36,474	14,309.07	39.2%
191411 61160 IMRF Expense	2,145	528.78	24.7%
191411 63050 FICA Expense	4,333	761.55	17.6%
191411 63060 Health Insurance Expense	12,432	5,938.26	47.8%
191411 68530 Preserve Improvements	65,184	4,570	7.0%
191411 70330 Construction			
Total Expenditure	140,728	28,803	20.5%
Ending Balance	\$ 7,074	\$ 18,999	
Revenue over/(under) Expenditure	\$ (40,728)		

**Forest Preserve District Debt Service - Series 2021
Fund 1915
For Period Ended 4/30/2023**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 46,652	\$ 46,652	
REVENUE			
191511 41010 Current Tax	84,544		0.0%
191511 41350 Interest Income	100		0.0%
Total Revenue	84,644	0	0.0%
EXPENDITURE			
191511 66500 Miscellaneous Expense	475		0.0%
191511 68640 Fiscal Agent Fee	1,107		0.0%
191511 68790 Debt Service - Interest 2021	35,144	17,872	50.9%
191511 68800 Debt Service - Principal 2021	30,000	30,000	
Total Expenditure	66,726	47,872	71.7%
Ending Balance	\$ 64,570	\$ (1,220)	
Revenue over/(under) Expenditure	\$ 17,918		

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
190011 Forest Preserve							
190011 41010 Current Property Tax	-710,448	-710,448	.00	.00	.00	-710,448.00	.0%*
190011 41350 Interest Income	-533	-533	-2,606.06	-575.17	.00	2,073.06	488.9%
190011 42250 Revenue	-11,543	-11,543	-40.00	.00	.00	-11,503.00	3%*
190011 42860 Donations	-5,000	-5,000	-1,123.60	.00	.00	-3,876.40	22.5%*
190011 42930 Farm License Revenue	-97,000	-97,000	73.60	.00	.00	-97,073.60	-1.1%*
190011 42940 Credit Card Fee	-3,500	-3,500	-1,674.52	-350.51	.00	-1,825.48	47.8%*
190011 51090 Salaries - Per Diem	5,500	5,500	.00	.00	.00	5,500.00	.0%
190011 51390 Salaries - Full Time	152,175	152,175	59,578.81	11,682.12	.00	92,596.19	39.2%
190011 51470 Salaries - Stipends	17,082	17,082	6,819.11	1,337.08	.00	10,262.89	39.9%
190011 61160 Transf. to IMRF Fund	12,308	12,308	4,376.55	765.53	.00	7,931.45	35.6%
190011 61170 Transf. to SSI Fund	13,509	13,509	5,515.19	995.97	.00	7,993.81	40.8%
190011 61230 Transf. to Gen Fund (59,365	59,365	26,322.20	4,312.73	.00	33,042.80	44.3%
190011 62000 Office Supplies	6,000	6,000	2,787.70	766.88	.00	3,212.30	46.5%
190011 62030 Dues	1,000	1,000	.00	.00	.00	1,000.00	.0%
190011 62040 Conferences	1,500	1,500	3,000.00	.00	.00	-1,500.00	200.0%*
190011 62090 Legal Publications	1,500	1,500	.00	.00	.00	1,500.00	.0%
190011 62150 Contractual Services	15,078	15,078	1,694.04	.00	.00	13,383.96	11.2%
190011 63510 Electric	2,500	2,500	934.91	219.51	.00	1,565.09	37.4%
190011 65490 Auditing & Accounting	8,500	8,500	8,485.00	.00	.00	15.00	99.8%
190011 68000 Liability Insurance P	68,586	68,586	68,536.52	8,326.38	.00	49.48	99.9%
190011 68340 Farm Lease Contract	1,750	1,750	.00	.00	.00	1,750.00	.0%
190011 68430 Marketing / Publicity	1,000	1,000	272.88	92.91	.00	727.12	27.3%
190011 68440 Newsletter	450	450	.00	.00	.00	450.00	.0%
190011 68500 Project Fund Expenses	5,000	5,000	1,692.95	692.95	.00	3,307.05	33.9%
190011 68540 Contributions	2,697	2,697	1,500.00	1,500.00	.00	1,197.00	55.6%
190011 68560 Credit Card Fee	12,191	12,191	6,069.10	1,254.95	.00	6,121.90	49.8%
TOTAL Forest Preserve	-440,333	-440,333	192,214.38	31,021.33	.00	-632,547.38	-43.7%
19001160 Ellits House							
19001160 51390 Salaries - Full Tim	10,394	10,394	4,497.81	819.52	.00	5,896.19	43.3%
19001160 62000 Office Supplies	750	750	282.81	.00	.00	467.19	37.7%
19001160 62270 Utilities	6,500	6,500	4,832.09	702.69	.00	1,667.91	74.3%
19001160 63050 Employer Contr. SSI	1,638	1,638	617.37	110.88	.00	1,020.63	37.7%
19001160 68580 Grounds and Mainten	3,800	3,800	1,675.46	493.56	.00	2,124.54	44.1%
TOTAL Ellits House	23,082	23,082	11,905.54	2,126.65	.00	11,176.46	51.6%
19001161 Ellits Barr							

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001161 51390 Salaries - Full Tim	10,394	10,394	4,497.81	819.52	.00	5,896.19	43.3%
19001161 62270 Utilities	6,500	6,500	.00	.00	.00	6,500.00	.0%
19001161 63050 Employer Contr. SSI	1,638	1,638	617.37	110.88	.00	1,020.63	37.7%
19001161 68580 Grounds and Mainten	2,700	2,700	320.04	.00	.00	2,379.96	11.9%
TOTAL Ellis Barn	21,232	21,232	5,435.22	930.40	.00	15,796.78	25.6%
19001162 Ellis Grounds							
19001162 42250 Revenue	-27,250	-27,250	.00	.00	.00	-27,250.00	.0%*
19001162 51390 Salaries - Full Tim	20,788	20,788	7,722.69	1,639.06	.00	13,065.31	37.1%
19001162 63050 Employer Contr. SSI	3,275	3,275	1,234.80	221.77	.00	2,040.20	37.7%
19001162 68580 Grounds and Mainten	5,500	5,500	895.42	126.34	.00	4,604.58	16.3%
TOTAL Ellis Grounds	2,313	2,313	9,852.91	1,987.17	.00	-7,539.91	426.0%
19001163 Ellis Camps							
19001163 42250 Revenue	-11,760	-11,760	-7,613.00	-2,057.00	.00	-4,147.00	64.7%*
19001163 51160 Salaries - Part Tim	3,484	3,484	256.86	64.74	.00	3,227.14	7.4%
19001163 63030 Program Supplies	450	450	.00	.00	.00	450.00	.0%
19001163 63040 Security Deposit Re	500	500	.00	.00	.00	500.00	.0%
19001163 63050 Employer Contr. SSI	322	322	11.89	8.76	.00	310.11	3.7%
TOTAL Ellis Camps	-7,004	-7,004	-7,344.25	-1,983.50	.00	340.25	104.9%
19001164 Ellis Riding Lessons							
19001164 42250 Revenue	-70,000	-70,000	-16,229.20	-2,123.00	.00	-53,770.80	23.2%*
19001164 42860 Donations	0	0	-1.03	-1.03	.00	1.03	100.0%
19001164 51160 Salaries - Part Tim	42,818	42,818	15,416.62	3,696.41	.00	27,401.38	36.0%
19001164 63000 Animal Care & Suppl	14,100	14,100	4,373.66	1,143.60	.00	9,726.34	31.0%
19001164 63010 Horse Acquisition &	2,500	2,500	.00	.00	.00	2,500.00	.0%
19001164 63020 Vet & Farrier	9,000	9,000	3,000.29	1,556.00	.00	5,999.71	33.3%
19001164 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	.0%
19001164 63050 Employer Contr. SSI	3,959	3,959	2,037.96	427.03	.00	1,921.04	51.5%
TOTAL Ellis Riding Lessons	3,377	3,377	8,598.30	4,699.01	.00	-5,221.30	254.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001165 Ellis Birthday Parties							
19001165 42250 Revenue	-6,000	-6,000	-2,015.00	-400.00	.00	-3,985.00	33.6%*
19001165 51160 Salaries - Part Tim	7,077	7,077	2,005.30	485.02	.00	5,071.70	28.3%
19001165 63030 Program Supplies	450	450	.00	.00	.00	450.00	.0%
19001165 63050 Employer Contr. SSI	654	654	261.84	61.80	.00	392.16	40.0%
TOTAL Ellis Birthday Parties	2,181	2,181	252.14	146.82	.00	1,928.86	11.6%
19001166 Ellis Public Programs							
19001166 42250 Revenue	-3,000	-3,000	-330.00	-100.00	.00	-2,670.00	11.0%*
19001166 51160 Salaries - Part Tim	2,194	2,194	107.10	17.68	.00	2,086.90	4.9%
19001166 63020 Vet & Farrier	500	500	.00	.00	.00	500.00	.0%
19001166 63050 Employer Contr. SSI	203	203	14.49	2.39	.00	188.51	7.1%
19001166 68570 Volunteer Expense	150	150	.00	.00	.00	150.00	.0%
TOTAL Ellis Public Programs	47	47	-208.41	-79.93	.00	255.41	-443.4%
19001167 Ellis Sunrise Center							
19001167 42250 Revenue	-13,760	-13,760	-5,786.99	-350.00	.00	-7,973.01	42.1%*
19001167 51160 Salaries - Part Tim	19,054	19,054	7,173.80	1,627.72	.00	11,880.20	37.6%
19001167 63000 Animal Care & Suppl	3,800	3,800	751.52	61.58	.00	3,048.48	19.8%
19001167 63050 Employer Contr. SSI	1,762	1,762	739.41	177.61	.00	1,022.59	42.0%
TOTAL Ellis Sunrise Center	10,856	10,856	2,877.74	1,516.91	.00	7,978.26	26.5%
19001168 Ellis Weddings							
19001168 42250 Revenue	-9,000	-9,000	-300.00	.00	.00	-8,700.00	3.3%*
19001168 43450 Security Deposit Re	-5,000	-5,000	-1,100.00	.00	.00	-3,900.00	22.0%*
19001168 51160 Salaries - Part Tim	1,695	1,695	147.25	47.25	.00	1,547.75	8.7%
19001168 63040 Security Deposit Re	5,000	5,000	.00	.00	.00	5,000.00	.0%
19001168 63050 Employer Contr. SSI	160	160	8.77	3.61	.00	151.23	5.5%
19001168 63070 Refuse Pickup	1,700	1,700	274.28	68.57	.00	1,425.72	16.1%

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
TOTAL Ellis weddings	-5,445	-5,445	-969.70	119.43	.00	-4,475.30	17.8%
19001169 Ellis Other Rentals							
19001169 42250 Revenue	-3,400	-3,400	-1,140.00	.00	.00	-2,260.00	33.5%*
19001169 43450 Security Deposit Re	-2,500	-2,500	.00	.00	.00	-2,500.00	.0%*
19001169 51160 Salaries - Part Tim	1,695	1,695	109.80	.00	.00	1,585.20	6.5%
19001169 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	.0%
19001169 63050 Employer Contr. SSI	160	160	8.40	.00	.00	151.60	5.3%
TOTAL Ellis Other Rentals	-3,045	-3,045	-1,021.80	.00	.00	-2,023.20	33.6%
19001170 Ellis 5K							
19001170 42250 Revenue	-300	-300	.00	.00	.00	-300.00	.0%*
TOTAL Ellis 5K	-300	-300	.00	.00	.00	-300.00	.0%
19001171 Hoover							
19001171 42250 Revenue	-6,800	-6,800	-3,650.00	-2,400.00	.00	-3,150.00	53.7%*
19001171 51160 Salaries - Part Tim	20,254	20,254	3,477.17	774.21	.00	16,776.83	17.2%
19001171 51390 Salaries - Full Tim	47,420	47,420	18,603.06	3,647.66	.00	28,816.94	39.2%
19001171 62270 Utilities	4,600	4,600	1,002.75	357.75	.00	3,597.25	21.8%
19001171 63040 Security Deposit Re	9,000	9,000	5,130.00	707.50	.00	3,870.00	57.0%
19001171 63050 Employer Contr. SSI	9,332	9,332	3,257.30	598.28	.00	6,074.70	34.9%
19001171 63060 ER Contr Health/Den	12,611	12,611	6,264.71	921.15	.00	6,346.29	49.7%
19001171 63090 Natural Gas	9,800	9,800	5,394.12	792.38	.00	4,405.88	55.0%
19001171 63100 Electric	16,000	16,000	5,799.37	1,532.05	.00	10,200.63	36.2%
19001171 63110 Shop Supplies	3,250	3,250	2,981.45	.00	.00	268.55	91.7%
19001171 63120 Building Maintenanc	7,000	7,000	4,080.49	1,917.80	.00	2,919.51	58.3%
19001171 66500 Miscellaneous Expen	1,400	1,400	.00	.00	.00	1,400.00	.0%
19001171 68580 Grounds and Mainten	5,000	5,000	1,717.80	1,163.39	.00	3,282.20	34.4%
TOTAL Hoover	138,867	138,867	54,058.22	10,012.17	.00	84,808.78	38.9%
19001172 Hoover Bunkhouse							
19001172 42250 Revenue	-28,500	-28,500	-18,160.00	-1,605.00	.00	-10,340.00	63.7%*

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001172 43450 Security Deposit Re	-3,000	-3,000	-3,600.00	-400.00	.00	600.00	120.0%
19001172 51160 Salaries - Part Tim	10,127	10,127	1,738.62	387.12	.00	8,388.38	17.2%
19001172 51390 Salaries - Full Tim	23,710	23,710	9,301.58	1,823.84	.00	14,408.42	39.2%
19001172 63050 Employer Contr. SSI	4,666	4,666	1,628.67	299.14	.00	3,037.33	34.9%
19001172 63060 ER Contr Health/Den	6,306	6,306	3,017.20	460.57	.00	3,288.80	47.8%
TOTAL Hoover Bunkhouse	13,309	13,309	-6,073.93	965.67	.00	19,382.93	-45.6%
19001173 Hoover Campsite							
19001173 42250 Revenue	-5,400	-5,400	-1,435.00	-630.00	.00	-3,965.00	26.6%*
19001173 51160 Salaries - Part Tim	5,064	5,064	869.33	193.56	.00	4,194.67	17.2%
19001173 51390 Salaries - Full Tim	11,855	11,855	4,650.80	911.92	.00	7,204.20	39.2%
19001173 63050 Employer Contr. SSI	2,333	2,333	814.31	149.57	.00	1,518.69	34.9%
19001173 63060 ER Contr Health/Den	3,153	3,153	1,508.58	230.28	.00	1,644.42	47.8%
TOTAL Hoover Campsite	17,005	17,005	6,408.02	855.33	.00	10,596.98	37.7%
19001174 Hoover Meadowhawk Lodge							
19001174 42250 Revenue	-24,500	-24,500	-13,038.50	-2,345.00	.00	-11,461.50	53.2%*
19001174 43450 Security Deposit Re	-4,000	-4,000	-5,312.50	-157.50	.00	1,312.50	132.8%
19001174 51160 Salaries - Part Tim	5,064	5,064	869.33	193.56	.00	4,194.67	17.2%
19001174 51390 Salaries - Full Tim	11,855	11,855	4,650.80	911.92	.00	7,204.20	39.2%
19001174 63050 Employer Contr. SSI	2,333	2,333	814.31	149.57	.00	1,518.69	34.9%
19001174 63060 ER Contr Health/Den	3,153	3,153	1,278.30	230.28	.00	1,874.70	40.5%
TOTAL Hoover Meadowhawk Lodge	-6,095	-6,095	-10,738.26	-1,017.17	.00	4,643.26	176.2%
19001175 Environmental Education							
19001175 42860 Donations	-500	-500	.00	.00	.00	-500.00	.0%*
TOTAL Environmental Education	-500	-500	.00	.00	.00	-500.00	.0%
19001176 Environmental Education School							
19001176 42250 Revenue	-20,000	-20,000	-6,323.00	-1,764.00	.00	-13,677.00	31.6%*

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FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001176 51160 Salaries - Part Tim	12,300	12,300	3,208.77	606.08	.00	9,091.23	26.1%
19001176 51390 Salaries - Full Tim	2,500	2,500	983.08	192.76	.00	1,516.92	39.3%
19001176 63030 Program Supplies	4,070	700	4.10	4.10	.00	695.90	.6%
19001176 63050 Employer Contr. SSI	4,070	4,070	605.27	106.36	.00	3,464.73	14.9%
TOTAL Environmental Education Sch	-430	-430	-1,521.78	-854.70	.00	1,091.78	353.9%
19001177 Environmental Education Camps							
19001177 42250 Revenue	-37,000	-37,000	-36,922.25	-1,161.00	.00	-77.75	99.8%*
19001177 51160 Salaries - Part Tim	22,000	22,000	6,021.35	1,393.76	.00	15,978.65	27.4%
19001177 51390 Salaries - Full Tim	6,000	6,000	2,345.69	459.94	.00	3,654.31	39.1%
19001177 63030 Program Supplies	1,500	1,500	298.28	113.56	.00	1,201.72	19.9%
19001177 63040 Security Deposit Re	500	500	.00	.00	.00	500.00	.0%
19001177 63050 Employer Contr. SSI	1,649	1,649	1,208.80	234.18	.00	440.20	73.3%
TOTAL Environmental Education Cam	-5,351	-5,351	-27,048.13	1,040.44	.00	21,697.13	505.5%
19001178 Environmental Educ. Natr] Beg.							
19001178 42250 Revenue	-141,060	-141,060	-95,472.23	-14,035.50	.00	-45,587.77	67.7%*
19001178 42860 Donations	0	0	-1,536.00	.00	.00	1,536.00	100.0%
19001178 51160 Salaries - Part Tim	58,770	58,770	27,812.60	5,046.59	.00	30,957.40	47.3%
19001178 51390 Salaries - Full Tim	52,770	52,770	20,694.27	4,057.70	.00	32,075.73	39.2%
19001178 63030 Program Supplies	4,000	4,000	715.34	8.97	.00	3,284.66	17.9%
19001178 63040 Security Deposit Re	2,200	2,200	450.00	225.00	.00	1,750.00	20.5%
19001178 63050 Employer Contr. SSI	12,708	12,708	6,689.84	1,195.62	.00	6,018.16	52.6%
TOTAL Environmental Educ. Natr] B	-10,612	-10,612	-40,646.18	-3,501.62	.00	30,034.18	383.0%
19001179 Environ. Educ. Other Pblc Prg							
19001179 42250 Revenue	-20,000	-20,000	-10,085.75	-1,143.00	.00	-9,914.25	50.4%*
19001179 51160 Salaries - Part Tim	10,000	10,000	4,623.34	1,016.47	.00	5,376.66	46.2%
19001179 51390 Salaries - Full Tim	2,500	2,500	983.08	192.76	.00	1,516.92	39.3%
19001179 63030 Program Supplies	750	750	315.65	117.03	.00	434.35	42.1%
19001179 63040 Security Deposit Re	500	500	320.00	.00	.00	180.00	64.0%
19001179 63050 Employer Contr. SSI	1,854	1,854	708.06	141.63	.00	1,145.94	38.2%



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COI
1900 Forest Preserve							
TOTAL Environ. Educ. Other Pb1c P	-4,396	-4,396	-3,135.62	324.89	.00	-1,260.38	71.3%
19001180 Environ. Educ. Laws of Nature							
19001180 51160 Salaries - Part Tim	3,780	3,780	1,035.04	219.45	.00	2,744.96	27.4%
19001180 63030 Program Supplies	600	600	85.71	30.49	.00	514.29	14.3%
19001180 63050 Employer Contr. SSI	575	575	109.33	23.58	.00	465.67	19.0%
TOTAL Environ. Educ. Laws of Natu	4,955	4,955	1,230.08	273.52	.00	3,724.92	24.8%
19001183 Grounds and Natural Resources							
19001183 42250 Revenue	-30,500	-30,500	-4,187.44	.00	.00	-26,312.56	13.7%*
19001183 42290 Civilian Force Arms	0	0	-315.00	.00	.00	315.00	100.0%
19001183 42860 Donations	-1,000	-1,000	-525.00	.00	.00	-475.00	52.5%*
19001183 42900 Picnic Fees and She	-7,000	-7,000	-2,370.00	.00	.00	-4,630.00	33.9%*
19001183 51160 Salaries - Part Tim	18,805	18,805	9,159.00	1,416.00	.00	9,646.00	48.7%
19001183 51390 Salaries - Full Tim	128,740	128,740	49,204.17	9,625.29	.00	79,535.83	38.2%
19001183 62160 Equipment	35,000	35,000	3,417.37	441.29	.00	31,582.63	9.8%
19001183 62180 Gasoline / Fuel / O	20,316	20,316	7,364.37	1,418.34	.00	12,951.63	36.2%
19001183 62400 Uniforms / Clothing	2,500	2,500	341.00	202.50	.00	2,159.00	13.6%
19001183 63040 Security Deposit Re	1,160	1,160	.00	.00	.00	1,160.00	.0%
19001183 63050 Employer Contr. SSI	14,738	14,738	8,057.55	1,410.62	.00	6,680.45	54.7%
19001183 63060 ER Contr Health/Den	37,369	37,369	17,823.53	2,707.30	.00	19,545.47	47.7%
19001183 63070 Refuse Pickup	8,500	8,500	2,147.20	461.36	.00	6,352.80	25.3%
19001183 63090 Natural Gas	5,700	5,700	2,227.33	342.42	.00	3,472.67	39.1%
19001183 63110 Shop Supplies	4,250	4,250	4,031.73	6.92	.00	218.27	94.9%
19001183 63540 Telephones	8,000	8,000	2,896.47	301.84	.00	5,103.53	36.2%
19001183 68530 Preserve Improvemen	0	0	17.25	.00	.00	-17.25	100.0%*
TOTAL Grounds and Natural Resourc	245,578	245,578	99,289.53	17,558.88	.00	146,288.47	40.4%
19001184 Pickertill - Pigott							
19001184 42250 Revenue	0	0	-880.00	.00	.00	880.00	100.0%
19001184 42900 Picnic Fees and She	-7,000	-7,000	-60.00	.00	.00	-6,940.00	.9%*
19001184 43450 Security Deposit Re	-1,000	-1,000	.00	.00	.00	-1,000.00	.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001184 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	.0%
19001184 63050 Employer Contr. SSI	0	0	514.92	.00	.00	-514.92	100.0%*
19001184 63100 Electric	6,000	6,000	4,980.93	1,600.35	.00	1,019.07	83.0%
TOTAL Pickerill - Pigott	-1,000	-1,000	4,555.85	1,600.35	.00	-5,555.85	-455.6%
TOTAL Forest Preserve	-1,709	-1,709	297,969.87	67,742.05	.00	-299,678.87	*****%
TOTAL REVENUES	-1,317,254	-1,317,254	-243,758.47	-32,372.71	.00	-1,073,495.53	
TOTAL EXPENSES	1,315,545	1,315,545	541,728.34	100,114.76	.00	773,816.66	
PRIOR FUND BALANCE			600,006.81				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-297,969.87				
REVISED FUND BALANCE			302,036.94				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1902 FP Debt Service 2012							
190211 FP Debt Service 2012							
190211 41350 Interest Income	-950	-950	-4,280.80	-841.30	.00	3,330.80	450.6%
190211 68640 Fiscal Agent Fee	1,057	1,057	.00	.00	.00	1,057.00	.0%
190211 68650 Debt Service Interest	6,450	6,450	6,450.00	.00	.00	.00	100.0%
190211 68700 Debt Service Principa	430,000	430,000	430,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2012	436,557	436,557	432,169.20	-841.30	.00	4,387.80	99.0%
TOTAL FP Debt Service 2012	436,557	436,557	432,169.20	-841.30	.00	4,387.80	99.0%
TOTAL REVENUES	-950	-950	-4,280.80	-841.30	.00	3,330.80	
TOTAL EXPENSES	437,507	437,507	436,450.00	.00	.00	1,057.00	
PRIOR FUND BALANCE				957,927.33			
CHANGE IN FUND BALANCE				-432,169.20			
REVISED FUND BALANCE				525,758.13			
NET OF REVENUES/EXPENSES							



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1903 FP Debt Service 2015/2016/2017							
190311 FP Debt Service 2015/2016/2017							
190311 41010 Current Property Tax	-5,294,458	-5,294,458	.00	.00	.00	-5,294,458.00	.00%
190311 41350 Interest Income	-4,000	-4,000	-11,284.36	-1,251.13	.00	7,284.36	282.1%
190311 66500 Miscellaneous Expense	475	475	.00	.00	.00	475.00	.0%
190311 68640 Fiscal Agent Fee	1,900	1,900	475.00	475.00	.00	1,425.00	25.0%
190311 68710 Dbt SRV 2015 Interest	352,950	352,950	176,790.00	.00	.00	176,160.00	50.1%
190311 68720 Dbt SRV 2015 Principa	45,000	45,000	45,000.00	.00	.00	.00	100.0%
190311 68730 Dbt SRV 2016 Interest	285,688	285,688	143,993.75	.00	.00	141,694.25	50.4%
190311 68740 Dbt SRV 2016 Principa	115,000	115,000	115,000.00	.00	.00	.00	100.0%
190311 68750 Dbt SRV 2017 Interest	302,250	302,250	197,875.00	.00	.00	104,375.00	65.5%
190311 68760 Dbt SRV 2017 Principa	3,740,000	3,740,000	3,740,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2015/2016/2	-455,195	-455,195	4,407,849.39	-776.13	.00	-4,863,044.39	-968.3%
TOTAL FP Debt Service 2015/2016/2	-455,195	-455,195	4,407,849.39	-776.13	.00	-4,863,044.39	-968.3%
TOTAL REVENUES	-5,298,458	-5,298,458	-11,284.36	-1,251.13	.00	-5,287,173.64	
TOTAL EXPENSES	4,843,263	4,843,263	4,419,133.75	475.00	.00	424,129.25	
PRIOR FUND BALANCE			5,057,674.75				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-4,407,849.39				
REVISED FUND BALANCE			649,825.36				

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ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1904 FP Restricted Subat Fund							
190411 FP Restricted Subat Fund							
190411 41350 Interest Income	-6,700	-6,700	-12,586.10	.00	.00	5,886.10	187.9%
190411 42970 Grant Award	-600,000	-600,000	.00	.00	.00	-600,000.00	.0%*
190411 62150 Contractual Services	145,800	145,800	.00	.00	.00	145,800.00	.0%
190411 70330 Construction	1,268,500	1,268,500	.00	.00	.00	1,268,500.00	.0%
TOTAL FP Restricted Subat Fund	807,600	807,600	-12,586.10	.00	.00	820,186.10	-1.6%
TOTAL FP Restricted Subat Fund	807,600	807,600	-12,586.10	.00	.00	820,186.10	-1.6%
TOTAL REVENUES	-606,700	-606,700	-12,586.10	.00	.00	-594,113.90	
TOTAL EXPENSES	1,414,300	1,414,300	.00	.00	.00	1,414,300.00	
PRIOR FUND BALANCE				872,617.97			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				12,586.10			
REVISED FUND BALANCE				885,204.07			

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ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1907 Forest Preserve Capital Exp.							
190711 Forest Preserve Capital Exp.							
190711 40370 Transf. from OSAD Fu	-230,377	-230,377	.00	.00	.00	-230,377.00	.0%*
190711 41350 Interest Income	0	0	-1,108.39	.00	.00	1,108.39	100.0%
190711 42490 Other Revenue	0	0	-9,642.50	.00	.00	9,642.50	100.0%
190711 62160 Equipment	165,373	165,373	.00	.00	.00	165,373.00	.0%
190711 66500 Miscellaneous Expense	32,006	32,006	3,270.96	.00	.00	28,735.04	10.2%
190711 68500 Project Fund Expenses	60,651	60,651	45,174.55	2,375.00	.00	15,476.45	74.5%
190711 68610 Morton Arboretum Land	18,184	18,184	3,623.47	.00	.00	14,560.53	19.9%
TOTAL Forest Preserve Capital Exp	45,837	45,837	41,318.09	2,375.00	.00	4,518.91	90.1%
TOTAL Forest Preserve Capital Exp	45,837	45,837	41,318.09	2,375.00	.00	4,518.91	90.1%
TOTAL REVENUES	-230,377	-230,377	-10,750.89	.00	.00	-219,626.11	
TOTAL EXPENSES	276,214	276,214	52,068.98	2,375.00	.00	224,145.02	
PRIOR FUND BALANCE			84,185.97				
CHANGE IN FUND BALANCE			-41,318.09				
REVISED FUND BALANCE			42,867.88				

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ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1908 Fox River Bluffs Access RTP Gr							
190811 Fox River Bluffs Access RTP Gr							
190811 42970 Grant Award	-159,182	-159,182	.00	.00	.00	-159,182.00	.00%
190811 61420 Trnsf. to FP capital	230,377	230,377	.00	.00	.00	230,377.00	.00%
TOTAL Fox River Bluffs Access RTP	71,195	71,195	.00	.00	.00	71,195.00	.00%
TOTAL Fox River Bluffs Access RTP	71,195	71,195	.00	.00	.00	71,195.00	.00%
TOTAL REVENUES	-159,182	-159,182	.00	.00	.00	-159,182.00	
TOTAL EXPENSES	230,377	230,377	.00	.00	.00	230,377.00	
PRIOR FUND BALANCE				230,377.48			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				.00			
REVISED FUND BALANCE				230,377.48			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
1910	APPROP	BUDGET				BUDGET	USE/COL
191011 FP Land Cash							
191011 40330 Transf. fr FP Land Ca	-66,959	-66,959	.00	.00	.00	-66,959.00	.0%*
191011 67410 Land Acquisition	207,627	207,627	4,963.75	.00	.00	202,663.25	2.4%
TOTAL FP Land Cash	140,668	140,668	4,963.75	.00	.00	135,704.25	3.5%
TOTAL FP Land Cash	140,668	140,668	4,963.75	.00	.00	135,704.25	3.5%
TOTAL REVENUES	-66,959	-66,959	.00	.00	.00	-66,959.00	
TOTAL EXPENSES	207,627	207,627	4,963.75	.00	.00	202,663.25	
PRIOR FUND BALANCE				140,668.50			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-4,963.75			
REVISED FUND BALANCE				135,704.75			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1911 FP Liability Insurance Fund							
19111 FP Liability Insurance Fund							
191111 68990 Claims	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL EXPENSES	25,000	25,000	.00	.00	.00	25,000.00	
PRIOR FUND BALANCE			46,300.00				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			.00				
REVISED FUND BALANCE			46,300.00				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR: 1912	FP Series 2021 Bond Proceeds	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
191211 FP Series 2021 Bond Proceeds								
191211 41350	Interest Income	0	0	-.96	-.21	.00	.96	100.0%
191211 61420	Trnsf. to FP Capital	145	145	.00	.00	.00	145.00	.0%
	TOTAL FP Series 2021 Bond Proceed	145	145	-.96	-.21	.00	145.96	-.7%
	TOTAL FP Series 2021 Bond Proceed	145	145	-.96	-.21	.00	145.96	-.7%
	TOTAL REVENUES	0	0	-.96	-.21	.00	.96	
	TOTAL EXPENSES	145	145	.00	.00	.00	145.00	
	PRIOR FUND BALANCE				173.04			
	CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				.96			
	REVISED FUND BALANCE				174.00			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1913 Pickerrill-Pigott IDNR-PARC							
191311 Pickerrill-Pigott IDNR-PARC							
191311 40390 ARPA Grant Award	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%*
191311 41350 Interest Income	-200	-200	.00	.00	.00	-200.00	.0%*
191311 42250 Revenue	0	0	-2,592.50	-446.25	.00	2,592.50	100.0%
191311 42970 Grant Award	-828,200	-828,200	368,999.00	.00	.00	-1,197,199.00	-44.6%*
191311 70330 Construction	684,583	684,583	295,947.73	776.14	.00	388,635.27	43.2%
191311 70650 Professional Services	11,384	11,384	4,887.68	.00	.00	6,496.32	42.9%
TOTAL Pickerrill-Pigott IDNR-PARC	-232,433	-232,433	667,241.91	329.89	.00	-899,674.91	-287.1%
TOTAL Pickerrill-Pigott IDNR-PARC	-232,433	-232,433	667,241.91	329.89	.00	-899,674.91	-287.1%
TOTAL REVENUES	-928,400	-928,400	366,406.50	-446.25	.00	-1,294,806.50	
TOTAL EXPENSES	695,967	695,967	300,835.41	776.14	.00	395,131.59	
PRIOR FUND BALANCE			1,040,348.25				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-667,241.91				
REVISED FUND BALANCE			373,106.34				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1914 FP American Rescue Plan Act							
191411 FP American Rescue Plan Act							
191411 40390 Transfer from ARPA Fu	-100,000	-100,000	2,695.00	1,491.00	.00	-100,000.00	.00%
191411 51160 Salaries - Part Time	20,160	20,160	14,309.07	2,805.70	.00	17,465.00	13.4%
191411 51390 Salaries - Full Time	36,474	36,474	2,145	164.98	.00	22,164.93	39.2%
191411 61160 Transf. to IMRF Fund	2,145	2,145	761.55	328.70	.00	1,616.22	24.7%
191411 63050 Employer Contr. SSI &	4,333	4,333	5,938.26	901.85	.00	3,571.45	17.6%
191411 63060 Employer Cont Hlthden	12,432	12,432	4,570.18	2,416.74	.00	6,493.74	47.8%
191411 68530 Preserve Improvements	65,184	65,184	28,802.84	8,108.97	.00	11,925.16	70.7%
TOTAL FP American Rescue Plan Act	40,728	40,728	28,802.84	8,108.97	.00	11,925.16	70.7%
TOTAL FP American Rescue Plan Act	40,728	40,728	28,802.84	8,108.97	.00	11,925.16	70.7%
TOTAL REVENUES	-100,000	-100,000	28,802.84	8,108.97	.00	-100,000.00	
TOTAL EXPENSES	140,728	140,728	28,802.84	8,108.97	.00	111,925.16	
PRIOR FUND BALANCE				47,802.14			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-28,802.84			
REVISED FUND BALANCE				18,999.30			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1915 FP Debt Service 2021							
191511 FP Debt Service 2021							
191511 41010 Current Property Tax	-84,544	-84,544	.00	.00	.00	-84,544.00	.0%*
191511 41350 Interest Income	-100	-100	.00	.00	.00	-100.00	.0%*
191511 66500 Miscellaneous Expense	475	475	.00	.00	.00	475.00	.0%
191511 68640 Fiscal Agent Fee	1,107	1,107	.00	.00	.00	1,107.00	.0%
191511 68790 Dbt Srv 2021 Interest	35,144	35,144	17,871.88	.00	.00	17,272.12	50.9%
191511 68800 Dbt Srv 2021 Principa	30,000	30,000	30,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2021	-17,918	-17,918	47,871.88	.00	.00	-65,789.88	-267.2%
TOTAL FP Debt Service 2021	-17,918	-17,918	47,871.88	.00	.00	-65,789.88	-267.2%
TOTAL REVENUES	-84,644	-84,644	.00	.00	.00	-84,644.00	
TOTAL EXPENSES	66,726	66,726	47,871.88	.00	.00	18,854.12	
PRIOR FUND BALANCE				46,652.16			
CHANGE IN FUND BAL - NET OF REVENUES/EXPENSES				-47,871.88			
REVISED FUND BALANCE				-1,219.72			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	860,475	860,475	5,915,599.87	76,938.27	.00	-5,055,124.87	687.5%

** END OF REPORT - Generated by Latreese Caldwell **



110 W. Madison St., Yorkville, IL 60560 Ph: 630-553-4025 Fax: 630-553-4023

Facility License Agreement

Permit #: 23-00136 Page 1 of 6
Contract Date: 04/11/2023
Use Type: Other
Description: Picnic
Registrar: Julia Granholm
Phone: (630) 553-9100 / (630) 553-8028
Email: ppenford@kendallcountyil.gov

Customer
Kendall County Health Dept
Pat Penfold
811 John Street
Yorkville, IL 60560

Facility License Information

Location: Shelter 1 @ Harris Forest Preserve
 10460 Route 71
 Yorkville, IL 60560

Total Hours: 4.00

Date	Day	Time	Description	Qty	Unit	Rate	Total	Tax
6/26/2023	Mon	10:00 AM - 2:00 PM	Shelter Flat (Head Count: 90)	1.00	Each	\$0.00	\$0.00	\$0.00

No alcohol allowed.

Total Hours	4.00
Total Fees	\$0.00
Total Sec Dep	\$0.00
Total Tax	\$0.00
Rental Total	\$0.00

Facility License Terms and Conditions

For day of questions/concerns, please call 630.746.1005 (Shelters, Pickerill Estate House), 630.746.1683 (Meadowhawk Lodge, Campsites, Bunkhouses)

For emergencies, contact the Grounds and Natural Resources Division Supervisor, Antoinette White at 630.746.1005

KENDALL COUNTY FOREST PRESERVE DISTRICT FACILITY LICENSE TERMS AND CONDITIONS

This License is made on the day listed on the first page of the License Contract ("Date of Execution"), between the Kendall County Forest Preserve, a Body Corporate and Politic, 110 West Madison Street, Yorkville, Illinois, 60560, ("Forest Preserve"), and Permittee ("Licensee"), collectively referred to as the "Parties."

In consideration of the grants, covenants, and conditions of this License, IT IS HEREBY AGREED AS FOLLOWS:

1. Nature of Agreement:

The Forest Preserve agrees to grant a license to Licensee for the Licensee to utilize the facility on the date and times specified on Page 1 of the License Contract, subject to the terms and conditions set forth in this License.

2. Fee:

Shelters:
The license fee for daily use shall be paid in full no less than thirty (30) days in advance by cash, credit card (2.5% processing fee) or check made payable to the Kendall County Forest Preserve District. If the Licensee cancels the event within less than sixty (60) days for shelters, the Forest Preserve will retain the total license fee.

The Forest Preserve allows a one-time rescheduling of any reservation with the paid license fee applied to the rescheduled event. All rescheduled events must occur within



KENDALL COUNTY
FOREST PRESERVE DISTRICT

110 W. Madison St., Yorkville, IL 60560 Ph: 630-553-4025 Fax: 630-553-4023

Facility License Agreement

Page 1 of 11

Permit #: 23-00093
Contract Date: 03/09/2023
Use Type: Horse Show
Description: KC Horse Show Assoc Use
Registrar: Julia Granholm
Phone: (630) 746-2880
Email: channelfamily17@gmail.com

Customer **KCHSA**
Sara Channell
612 Fowler St
Millington, IL 60537

Facility License Information

Location: Horse Arena @ Harris Forest Preserve
 10460 Route 71
 Yorkville, IL 60560

Total Hours: 60.00

Date	Day	Time	Description	Qty	Unit	Rate	Total	Tax
5/20/2023	Sat	8:00 AM - 8:00 PM	Harris Horse Arena and Shelter 7 Package Flat (Head Count: 70)	1.00	Each	\$100.00	\$100.00	\$0.00
5/21/2023	Sun	8:00 AM - 8:00 PM	Harris Horse Arena and Shelter 7 Package Flat (Head Count: 70)	1.00	Each	\$100.00	\$100.00	\$0.00
5/24/2023	Sat	8:00 AM - 8:00 PM	Harris Horse Arena and Shelter 7 Package Flat (Head Count: 70)	1.00	Each	\$100.00	\$100.00	\$0.00
9/16/2023	Sat	8:00 AM - 8:00 PM	Harris Horse Arena and Shelter 7 Package Flat (Head Count: 70)	1.00	Each	\$100.00	\$100.00	\$0.00
9/17/2023	Sun	8:00 AM - 8:00 PM	Harris Horse Arena and Shelter 7 Package Flat (Head Count: 70)	1.00	Each	\$100.00	\$100.00	\$0.00

No alcohol allowed.
 Must provide updated Certificate of Insurance, listing the Kendall County Forest Preserve District as the Certificate holder. Please review the License Agreement Terms and Conditions regarding insurance requirements
 Use of Shelter 7 and announcer stand

Facility License Information

Location: Shelter 7 @ Harris Forest Preserve
 10460 Route 71
 Yorkville, IL 60560

Total Hours: 60.00

Date	Day	Time	Description	Qty	Unit	Rate	Total	Tax
5/20/2023	Sat	8:00 AM - 8:00 PM	Shelter Flat (Head Count: 70)	1.00	Each	\$0.00	\$0.00	\$0.00
5/21/2023	Sun	8:00 AM - 8:00 PM	Shelter Flat (Head Count: 70)	1.00	Each	\$0.00	\$0.00	\$0.00
5/24/2023	Sat	8:00 AM - 8:00 PM	Shelter Flat (Head Count: 70)	1.00	Each	\$0.00	\$0.00	\$0.00
9/16/2023	Sat	8:00 AM - 8:00 PM	Shelter Flat (Head Count: 70)	1.00	Each	\$0.00	\$0.00	\$0.00
9/17/2023	Sun	8:00 AM - 8:00 PM	Shelter Flat (Head Count: 70)	1.00	Each	\$0.00	\$0.00	\$0.00

No alcohol allowed.
 No alcohol allowed.
 Must provide updated Certificate of Insurance, listing the Kendall County Forest Preserve District as the Certificate holder. Please review the License Agreement Terms and Conditions regarding insurance requirements
 Use of Shelter 7 and announcer stand

Total Hours	120.00
Total Fees	\$500.00
Total Sec Dep	\$0.00
Total Tax	\$0.00
Rental Total	\$500.00

Kendall County Forest Preserve District

SHELTER & CONFERENCE ROOM LICENSE AGREEMENT REQUEST FORM

Office Use Only _____
 Permit # _____
 Date Submitted _____
 Issue Date _____

Instructions

- This form is to be completed in its entirety and can be faxed to 630-553-4023 or sent by e-mail to: kcforest@kendallcountylvil.gov
- Shelter & Conference Room Requests are required thirty (30) days in advance of requested event date.
- The License Request form will be entered into our reservation calendar and copy of the License Agreement form is scanned to your e-mail for signature.
- Kendall County Forest Preserve District must be in receipt of the signed License Agreement form for the reservation to be considered secure.
- Full License fee is required two weeks prior to your event date.
- Meeting Room reservations require a \$100.00 security deposit.

Licensee Information (Licensee must be 21 or older to enter into a License Agreement)

Name Kendall County Horse Show Assoc.
 Street Address PO Box 122
 City Millington State IL Zip 60537 Kendall Resident? Yes No
 Phone # (two numbers are required) Cell: 630.746.2820 Other: _____
 Email: Channellfamily17@gmail.com

Requested Site

Kendall County Forest Preserve: Shelter 1* 144 people Shelter 2 80 people Shelter 4* 80 people Shelter 7 80 people
 replace available at Shelters 1 and 4

Hard Young*: 56 people *Fire pit available
 Woods: 80 people
 Kerill-Pigott: 80 people
 Historic Courthouse: East Wing Conf. Room 70 people

*horse arena

Requested Date

Event Date: 5-29/21, 6/24, 9/16/17 Preserves are available at 9:00 am
 Time Requested: 9am Gates are closed at sunset; departure time required at least 30 minutes prior
 Number of People: 50 \$25.00 fee applied for 100+ people

Type of Group: please circle: Family Organization Church, School, Scout, etc.
 Non-family events require Certificate of Insurance

Name of Event (Scout troops: please indicate Pack or Troop Number & Council)

KCHA Horse Show

Wood: Must be purchased from the Forest Preserve. (Collection from grounds or brought from outside is prohibited. Bundles contain approximately 5

Number of bundles requested: _____ Firewood: \$25.00 / bundle

36. Severability:

If any provision of this License shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this License is invalid or unenforceable, but that by limiting such provision it becomes valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

37. Waiver:

The waiver of one breach of any term, condition, covenant or obligation of this License shall not be considered to be a waiver of that or any other term, condition, covenant or obligation or of any subsequent breach thereof.

38. Notice:

Any notice required or permitted to be given pursuant to this License shall be duly given if sent by certified mail or personal service and received. Notice shall be given to the following parties:

Forest Preserve, send to: Kendall County Forest Preserve District

110 W. Madison Street
Yorkville, Illinois 60560

Licensee, per information provided on first page of the License Contract.

39. Entire Agreement:

This License represents the entire agreement between the parties, and there are no other promises or conditions in any other agreement, whether oral or written. This License supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.

40. Authority:

Each party represents and warrants that their representative, whose signature appears below, has the power and authority to enter into this License and to be bound by the terms of this License.

Licensee:

By: Sara Channell Date: 4/10/23

Sara Channell

KENDALL COUNTY FOREST PRESERVE DISTRICT

HISTORIC KENDALL COUNTY COURTHOUSE

110 WEST MADISON STREET

YORKVILLE, IL 60560

September 9, 2020

Lea ann Koch – Vice President
Kendall County Horse Show Association
2426 Kellogg St.
Joliet, IL 60435

Dear Lea ann:

This letter confirms the District's position that maintenance of the Harris Forest Preserve Horse Arena remains the responsibility of the Kendall County Horse Show Association.

In the past, the District has worked to support KCHSA efforts to maintain this area. Due to staff shortages, along with increased responsibilities for management of expanded forest preserve areas, we simply lack sufficient resources to extend the full measure of support as we have in the past.

While this may change at some point in the future, please know we appreciate all KCHSA has done, and continues to do to keep the arena maintained and actively used for hosting events benefitting Kendall County families and youth.

I have attached the meeting minutes and warranty deed which documents the March 1990 donation of 7.0 acres to the District from the Kendall County Recreation Association.

While the District and KCHSA have not put in place a formal agreement, the District continues to honor the intention and conditions of acceptance of the KCRA land donation by permitting the KCHSA to conduct events at Harris Forest Preserve under the special use permit provisions and guidelines under the District's General Use Ordinance.

Please retain this letter and these documents for your use should questions arise in the future.

The District remains open to facilitating and supporting future KCHSA proposals to improve the arena and concession area.

This could include, for example, installing a concrete pad in the concession area to reduce the need for regular mowing.

Again, thanks for all that you and the KCHSA members do to support family and youth programming at Harris Forest Preserve.

Sincerely appreciated,



David Guritz – Executive Director

Cc: Laura Collins, President - KCHSA
Judy Gilmour, President - KCFPD
Matt Prochaska, Vice President - KCFPD

KENDALL COUNTY FOREST PRESERVE
MEETING

Vol 3
Page 188

MARCH 13, 1990

The Kendall County Forest Preserve Commissioners met at 9 A.M. March 13, 1990 at the Kendall County Office Building with Commissioners Wissemiller, Corbin, Sleezer, Anderson, Fletcher, Charest, White, Orton, Wynne and Scholle present. The minutes for the February 13, 1990 meeting were approved by a motion made by Commissioner Charest, and second by Commissioner Orton. All present voting aye, none voting nay. A motion was made by Commissioner Orton to approve the minutes of the Committee Meeting held February 26, 1990, and the bills totaling \$388.00. Commissioner White seconded the motion. All present voting aye, none voting nay.

Mr. Henry Cryder of the Kendall County Recreational Association which has been active in Kendall County since 1960 for the young people of the county is disbanding at this time due to lack of interest and donating their land of 7 acres to the Kendall County Forest Preserve with the stipulation that Don Davidson be allowed to remain as the Baseball Team Co-ordinator and that the Horse Show Activities be maintained also by the Forest Preserve.. The Horse Arena is maintained by the Kendall County Horse Association. The Money from the Kendall County Recreational Association will be used to set up a scholarship fund for the Kendall County 4-H through a grant through the United Fund. Under this plan the majority of the fund would stay within the county. The reason stated by Mr. Cryder are lack of money, the needs have changed and other difficulties. Commissioner Corbin made the motion to accept the property and Commissioner Fletcher seconded the motion.

No other business appearing before the Commissioners, Commissioner White made the motion to adjourn, with a second by Commissioner Fletcher. All present voting aye, none voting nay.

Approved as mailed this 13th day of March, 1990.

Marilyn Mord
Clerk

Commissioners:

Morrison Wissemiller
loyd C. Sleezer
Pam Fletcher
Paul Anderson
Thomas Charest
Ronald W. Wynne
Paul A. Scholle
James Orton
Ken Corbin

FILED FOR RECORD
KENDALL COUNTY ILL.
DOC # 90/601

11 AM
MAR 13 1990

HARRIS

05-08-201-007 6A

Jan P. Bradley

RECORDER OF DEEDS The above space for Recorder's use only

THE GRANTOR, KENDALL COUNTY RECREATIONAL ASSOCIATION, a General Not for Profit corporation

of the XXX County of Kendall State of Illinois
for and in consideration of the sum of Ten Dollars and other valuable consideration in hand paid Convey. S.
and Quit Claims to KENDALL COUNTY FOREST PRESERVE DISTRICT, a body politic.....

of the XX County of Kendall State of Illinois
the following described Real Estate, to-wit:

That part of the Southeast quarter of Section 5 and part of the Northeast quarter of Section 8, Township 36 North, Range 7 East of the Third Principal Meridian, described as follows: Commencing at the intersection of the center lines of Legion Road and Immanuel Road as platted in Unit No. 1, Pavillion Hills in said Section 8; thence Northeasterly along the center line of said Legion Road, being along a curve to the left having a radius of 1273.24 feet, a distance of 134.69 feet; thence North 77°21'40" East along said center line 318.18 feet; thence North 7°29'01" East 2395.75 feet; thence South 47°28'20" West 300.30 feet; thence North 14°17'11" West 868.48 feet for the point of beginning; thence South 75°42'49" West 400 feet; thence North 14°17'11" West 670.64 feet to the Southerly line of Illinois Route 71; thence Northeasterly along said Southerly line, being along a curve to the right having a radius of 3362.07 feet, a distance of 402.70 feet to a point North 14°17'11" West from the point of beginning; thence South 14°17'11" East 624.24 feet to the point of beginning,

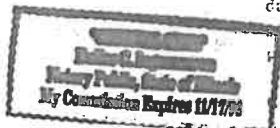
situated in the Township of Kendall County of Kendall in the State of Illinois, hereby releasing and waiving rights under and by virtue of the Homestead Exemption Laws of the State of Illinois

THIS TRANSACTION EXEMPT UNDER SECTION A, Paragraph b, of Illinois Real Estate Transfer Tax Act. Date: March 13, 1990.

Dated this 13 day of March A.D. 19 90.
Ruth C. Nelson SEAL *Henry B. Cryder* SEAL
Ruth C. Nelson SEAL Henry B. Cryder SEAL
SEAL SEAL

State of Illinois } ss.
~~XXXX~~ County
KENDALL

I, the undersigned, a Notary Public in, and for said County and State aforesaid, DO HEREBY CERTIFY that Henry B. Cryder and Ruth C. Nelson, Chairman ProTem and Secretary respectively of Kendall County Recreational Association, a general not-for-profit corporation personally known to me to be the same person. S. whose name. S. subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed, sealed and delivered the said instrument as said officers free and voluntarily pursuant to Resolution of the Board of Directors of the Association for the purposes therein set forth, including the release and waiver of the right of homestead.



Given under my hand and notarial seal, this 13 day of March A.D. 1990... *Henry B. Cryder* SEAL
Notary Public

This Instrument was prepared by:
Dallas C. Ingemunson
Attorney at Law
226 S. Bridge St. P.O. Box 578
Yorkville, IL. 60560

Grantee's Address
County Building
Yorkville, IL. 60560
Send subsequent tax bills to:
Kendall County Forest Preserve District
County Building
Yorkville, IL. 60560

(AFFIX REVENUE STAMPS)

Equestrian and Car Parking – New Hampshire Horse Council
Date: 01-08-08

New Hampshire Horse Council made contact with other organizations and horse councils to find plans for equestrian parking. We compiled the information into this document. If some information was different between the sources, we picked what would make sense and tried to explain them. We added our recommendations as shown in bold print and suggest they be used to adjust any plans shown.

The figures mentioned in this document were samples used in other projects around the country. Figure 1 is a good sample of what might be used on properties hosting equine trail use. The samples shown can be easily changed or amenities eliminated as needed. Other design options are also mentioned.

Key Design Considerations

- Two-way entrance
- Perimeter drive
- Car parking separate from horse trailer parking
- Space for 8 or 9 horse trailers
- Pull thru horse trailer parking spaces
- Crushed gravel surface
- Trail entrance
- Defined parking patterns
- Amenities

Trailer Lengths

The first thing to consider is the length of a truck and trailer combination.

A 2- horse trailer bumper-pull with a dressing room (19 feet) has become common and so has the truck with an extended cab (20 feet). This truck and trailer combination will be 39 feet long plus 18 more feet is needed for unloading/loading thus requiring a minimum of 57 feet. So you can imagine larger trailers that carry 3 and 4 horses and maybe 6 horses will need a parking space 80 feet in length for a margin of safety

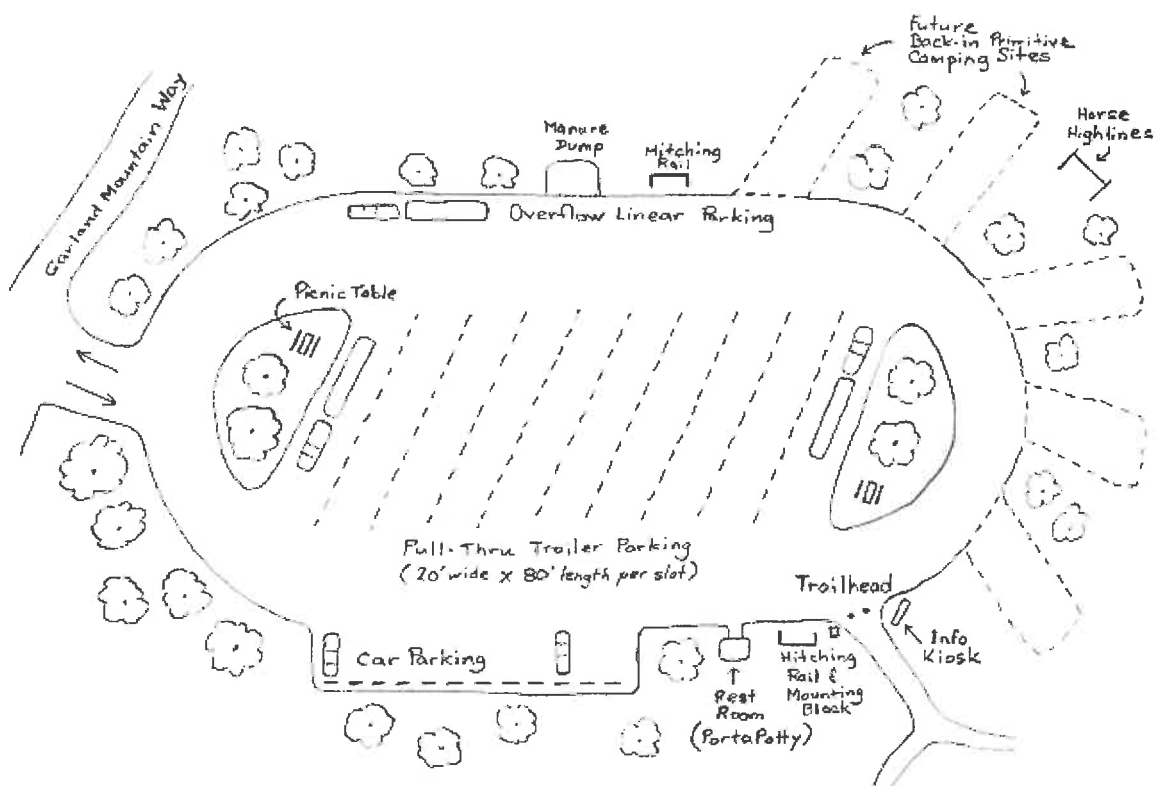
Horse trailers are 7'8" to 8'6" wide. Tow vehicles are 6' to 8'6" wide. Maximum trailer height is 13'6". Legal limit in length of a trailer is 53'

Horse Trailer	Trailer length	Tow Vehicle length	Ramp/door clearance	Min. load/unload clearance	Overall combination length
2H w/dressing room-bumper pull	17'8" to 19'	20'-22' truck & Xcab	8'	10'	55'8" to 59'
2H w/dressing room-gooseneck	22'8"	20'-22' truck & Xcab	8'	10'	57'8" to 59'8"
4H w/dressing room-rear & side ramp-gooseneck	36'6"	20'-22' truck & Xcab	8'	10'	71'6" to 73'6"

Note: 3 feet was considered for overhang into truck for gooseneck trailers

Figure 1 depicts a parking area design that best accommodates the above requirements though the width of the equestrian parking spaces should be wider. This sample shows angled parallel parking, over flow parking and possible pull-in/back out parking. Pull-in/back-out parking is less desirable but is an option for additional parking. As drawn (not to scale), the overall dimensions of this graded/developed parking area is approximately 175 feet in width by 300 feet in length (including car parking, less camping or extra pull-in/back-out parking spaces). It can be modified in various ways to meet requirements.

Figure 1



Access and Entrance Drive

A combination truck and horse trailer can easily total 50 feet or more in length with maneuverability similar to that of a tractor-trailer. The entrance approach ideally should have a minimum 40-foot turning radius into the entrance to the property. A level, wide, improved-surface entrance off the main road is essential to eliminate rutting, “curb jumping”, “trailer bottoming”, or interference with structures or other traffic. Any ditching should be very gradual and well set back, and the vicinity should be clear of trees, sign posts or other structures. The entrance drive should facilitate two-way traffic and be at least 100 feet in length before turning into the parking area. There can be no tight turns and it must be clear of branches to a height of 14 feet to ensure clearance for all sizes of trucks and trailers. If a gate is required, its minimum width should be 30 feet to accommodate two-way traffic.

Parking Area

The parking lot itself must be large, level and well graded, on well-drained soils, functional, and should be void of curbs, fences, posts, gates, signs, or other structures that reduce or interfere with traffic flow, turning, parking, unloading, handling and saddling of the horse.

Car parking *must* be in an area separate from the horse trailer parking. Allowing cars to park intermixed with horse trailers can result in accidents to vehicles, humans and horses. It's just not safe or practical option.

The most common shortcoming in horse trailer parking areas is limited or insufficient size. Too small an area results in not enough room for the expected number of visitors, tight trailer turning and maneuvering, cramped space for trailer door opening and unloading horses, and inadequate spacing for horses that are temporarily tied to the side of an 8 foot-wide trailer for grooming and saddling. **The length of a horse is approximately 9 feet. Trailers that are parked side-by-side will need 18 feet between them then add 8 feet for half of each trailer width and room for owners to pass behind a horse = 30 feet.** A truck and trailer combination may be in excess of 50 feet in length, the opening of the back door/ramp requires perhaps 8 feet, and a safe and comfortable space for the horse being unloaded/loaded would be another 10 feet. **Thus, the recommended size allowance for each truck and trailer parking space is 30 feet in width by 80 feet in length. A minimum 40 or 50 ft turning radius should also be considered to make maneuvering easy into parking spaces and around perimeter drive. Angling the parking spaces 30 degrees helps provide an adequate turning radius and maximizes use of space.** Manufacturers recommend the tow vehicle should remain at an angle of 120 degrees or more while pulling a trailer.

The optimal configuration for horse trailer parking is to use drive or pull-thru parking spaces as illustrated in the proposed plan. It is difficult for horse trailers to back up and impossible to parallel park. Pull-thrus that are laid out on a slant, accessible either way from a circular perimeter drive, allow for the easiest, quickest and safest maneuverability and utilize space to the maximum. Envision the truck parking areas at interstate rest stops.

Extra trailer parking can be made available by making the perimeter drive extra wide (on the side opposite car parking) to allow several trailers to park linearly parallel to the outside edge. This could be a grass area instead of gravel and be termed "overflow parking".

Surface

A parking area must be level to allow full use of the area, safe trailering and parking of unit, safe and comfortable loading and unloading of horses, trailer and trailer door clearances, etc. It must also have good drainage and be free of mud. **Small crusher run gravel on a base of stabilizing large gravel** is the most suitable for trucks and horse trailers. Small gravel is easier on the horse's feet. Asphalt is slippery. Grass is sometimes acceptable, but can be a problem in wet weather and requires maintenance.

Trail Entrance

The entrance to a trail should be some separation from parked vehicles. The actual entrance to the trail should not be too congested. This is the area that has the most user traffic when people are reading information on the trailhead bulletin board and perhaps waiting for others to start out on the trail, etc.

The first 100 yards of the trail are the most traveled by all users. Ideally the first 100 yards is wider to minimize user congestion, and an easy trail when horses are meeting user traffic. Signage should be set back sufficiently as to not be a hazard to the head of a horse or rider.

Simple and Functional Design Option

Sometimes simple and functional are all that is needed for a parking area, such as a large level field or graded gravel area. These areas should be well drained, clear of obstructions with ample room for parking. The minimum size for such an area would be 200 feet by 350 feet. There is no defined parking though signs can be erected to leave the perimeter open for a drive and show a diagram for desired parking configuration. An area this size has room for 10 truck and trailer combinations. Car parking should still be separate and can be adjacent to this area.

Amenities

Directional Signage

Information Kiosk or Bulletin Board at trailhead

Rest Room-Port-a-Potty is sufficient

Access to water for horses

Garbage Can or Bin or Carry-in/Carry-out policy

Manure Disposal-for day use-Carry-in/Carry-out policy (hay and manure in parking area)

Picnic Table(s)

Proposed Site

The best site for equestrian parking is where horse owners are trying to park. Normally it is central to a 5-mile main loop with options to other longer loops. This 5-mile length of trail is usually the suggested minimum length required for horses. Loop trails are desirable and 5 miles takes a recreational rider approximately 1-1/2 to 2 hours to complete. As mentioned above a separate area for cars will also benefit other user types.

There is also a possibility that the equestrian parking area will see less use from horses in the winter, so could be shared with the winter users such as snowmobilers, cross-country skiers, snow-shoers, musher's, etc.

The availability of parking that accommodates equine trailers is very important for trail access. This document is meant to be a simple guideline for planning parking areas. Good parking promotes stewardship of trail systems and is a benefit to all users for healthful outdoor recreation and the local economies.

Sincerely

Debbie Briscoe, Chairman

New Hampshire Horse Council (NHHC) Trails Committee

232 Middle Rd

Brentwood NH 03833

Work 978-465-4231 till 4pm

Home 603-778-3987

Cell 603-479-9850 leave text message if needed

Sources:

Chevrolet and Ford Truck Brochure
Trail-et Inc. Horse trailer brochure
Featherlite Trailers web site
Cotner Trailer Inc. web site
Exiss Trailer web site
Miley Trailer web site

EquiSpirit.com web site-Turning Radius for horse trailers-Dimensions and Maneuvering

Equestrian Design and Guidelines for Trails, Trailheads and Campgrounds by Jan Hancock,
Jeff Engelmann and Jim Coffman

Ontario Trail Riders Association-Criteria for Equestrian Parking Lots- Marjory Morden
Director of Trail Development

Ellen Stara Cherokee County, Georgia.

Mary Hanson-Outdoor Recreation Planner, Rivers, Trails, Conservation Assistance, National
Park Service, Omaha, Nebraska

Anne M. O'Dell=Designing Shared-Use Trails to Include Equestrians
Go to www.ride-newyork.com; click on 'Advocacy', and the 'Designing Shared Use Trails'
presentation is there for download.

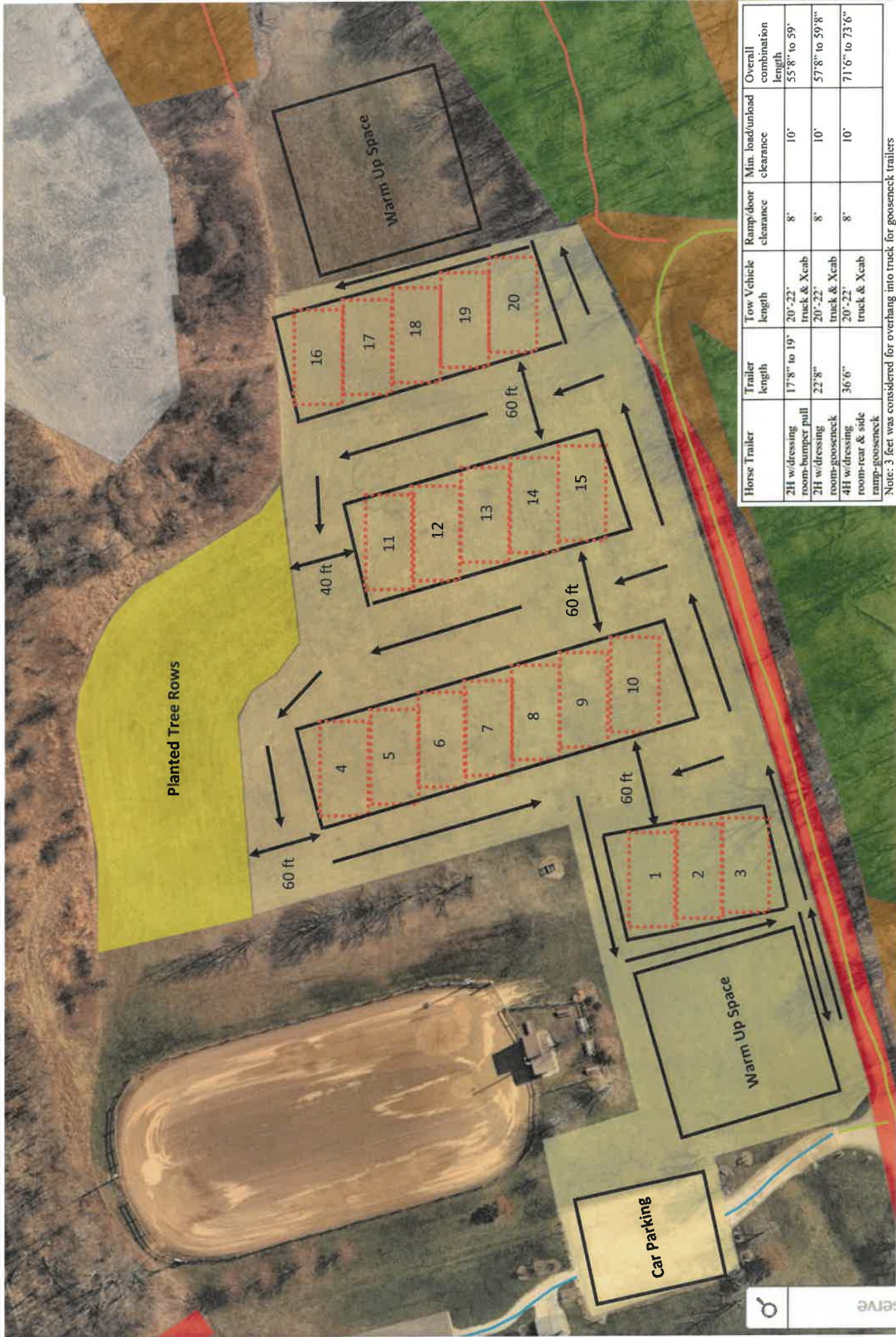
Dawn Ballou, Editor, Pinedale Wyoming -passed e-mail on to BLM Recreation Department
and an architect- *Bonnie M Chambers*, AIA **CHAMBERS** Design-Build, Inc. POB 1360 167
S Cole Avenue Pinedale, WY 82941

Herlon Pierce, Trail Manager, Longleaf Trace, P.O. Box 15187 Hattiesburg, MS 39404

Peggy Bree from Maryland Horse Council who passed my e-mail to Southeastern Equestrian
Trail Conference contacts, who have helped to put on the conference

Recreation Horse Trails in Rural and Wildland Areas-Clemson University-Gene Wood

Grant, Joan



Horse Trailer	Trailer length	Tow Vehicle length	Ramp/door clearance	Min. load/unload clearance	Overall combination length
2H w/dressing room-bumper pull	17'8" to 19'	20'-22' truck & Xcab	8"	10'	55'8" to 59'
2H w/dressing room-gooseneck	22'8"	20'-22' truck & Xcab	8"	10'	57'8" to 59'8"
4H w/dressing room-rear & side ramp-gooseneck	36'6"	20'-22' truck & Xcab	8"	10'	71'6" to 73'6"

Note: 3 feet was considered for overhang into truck for gooseneck trailers

Trailer Parking Stall Dimensions: 30 ft. by 60 ft. dimensions



KENDALL COUNTY FOREST PRESERVE DISTRICT

County Revenues by Source and Expenditures by Function Last Five Fiscal Years (Information Presented Under Modified Accrual Basis) For Discussions Purposes Only

	2018	2019	2020	2021	2022
Revenues by amount					
Property taxes	5,298,411	4,843,318	5,282,543	5,664,649	6,116,752
Intergovernmental revenues	667,250	174,390	168,520	157,514	100,000
Grant revenue	-	-	-	218,250	741,370
Fees, fines, and charges	320,931	358,281	250,362	323,451	433,162
Project fund	158,834	189,684	150,492	175,790	152,591
Interest	25,884	33,730	13,842	2,396	33,505
Other revenues	704,405	63,293	71,631	93,398	59,667
Total revenues	7,175,715	5,662,696	5,937,390	6,635,448	7,637,047
Revenues by percentage					
Property taxes	73.84%	85.53%	88.97%	85.37%	80.09%
Intergovernmental revenues	9.30%	3.08%	2.84%	2.37%	1.31%
Grant revenue	-	-	-	3.29%	9.71%
Revenues from services	4.47%	6.33%	4.22%	4.87%	5.67%
Project fund	2.21%	3.35%	2.53%	2.65%	2.00%
Interest	0.36%	0.60%	0.23%	0.04%	0.44%
Other revenue	9.82%	1.12%	1.21%	1.41%	0.78%
Total revenues	100.00%	100.00%	100.00%	100.00%	100.00%
Expenditures by amount					
Culture and recreation	1,057,798	1,405,745	1,346,121	1,295,524	1,243,175
Debt service	4,663,913	4,367,016	4,492,141	4,604,506	4,982,070
Capital outlay	1,509,487	-	588,063	407,151	934,052
Total revenues	7,231,198	5,772,761	6,426,325	6,307,181	7,159,297
Expenditures by percentage					
Culture and recreation	14.63%	24.35%	20.95%	20.54%	17.36%
Debt service	64.50%	75.65%	69.90%	73.00%	69.59%
Capital outlay	20.87%	0.00%	9.15%	6.46%	13.05%
Total revenues	100.00%	100.00%	100.00%	100.00%	100.00%

KENDALL COUNTY FOREST PRESERVE DISTRICT

**County General Information
Last Five Fiscal Years
(Information Presented Under Modified Accrual Basis)
For Discussions Purposes Only**

	2018	2019	2020	2021	2022
Total fund balance - all funds	7,674,737	7,564,672	7,075,737	8,646,983	9,124,733
Cash and investments on hand	7,701,229	7,581,121	7,092,594	8,544,760	8,832,521
General fund - fund balance	317,983	326,072	179,115	470,606	600,007
Change in fund balance - all funds	(55,483)	(110,065)	(488,935)	1,571,246	477,750
General fund expenditures	1,087,971	1,102,348	1,209,419	1,126,201	1,160,545
Number of days in general fund balance	106.68	106.68	54.06	152.52	188.71

To: Kendall County Forest Preserve District Operations Committee

From: Antoinette White, Grounds and Natural Resources Division Supervisor

RE: ARPA Funds and Capital Equipment

Date: May 3, 2023

The District has ARPA Funds for maintaining District preserves and trails due to increase use seen from COVID-19. Capital equipment for maintenance and improvements are allowable under the ARPA guidelines. The District would like to replace the Kubota RTV stationed at Hoover Forest Preserve and purchase a compact tractor for easier use of maintaining all District preserves. The function of the tractor would allow staff more efficient transport to District preserves across the County on trailers the District already owns. Use in the preserves would include maintaining existing and future multi-use trail surfaces, maintain parking lots, mow burn breaks for the District's NR program, and additional implements can be acquired if a need arises for them. Purchasing this equipment would allow more efficient use of District staff time and conserve District Capital funds to be spent on improvements to existing buildings.

One quote is provided for a Kubota RTV 1100 series from DeKane Equipment, Big Rock, for \$21,550.00 less trade-in value.

Three quotes are provided for a 2023 Kubota L3902 HST 4x4 tractor with a LA526 loader bucket. The low quote is from McCullough Implement Co. of Morris, IL for \$28,441.19.

The District's ARPA Fund (1914) would support this purchase, with a current balance of approximately \$119,000 after May 15, 2023 following disbursement from the Kendall County ARPA Fund, with approximately \$60,000 remaining appropriations for FY23 capital expenditures.

Coronavirus State and Local Fiscal Recovery Funds

Final Rule: Frequently Asked Questions

<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf> - Pages 19-20

2.22. Would investments in improving outdoor spaces (e.g., parks) be an eligible use of funds as a response to the public health emergency and/or its negative economic impacts?

There are multiple ways that investments in improving outdoor spaces could qualify as eligible uses; several are highlighted below, though there may be other ways that a specific investment in outdoor spaces would meet eligible use criteria.

First, in recognition of the disproportionate negative economic impacts on certain communities and populations, the final rule includes enumerated eligible uses in disproportionately impacted communities for developing neighborhood features that promote improved health and safety outcomes, such as parks, green spaces, recreational facilities, sidewalks, pedestrian safety features like crosswalks, projects that increase access to healthy foods, streetlights, neighborhood cleanup, and other projects to revitalize public spaces.

Second, recipients may provide assistance to disproportionately impacted small businesses. The final rule included rehabilitation of commercial properties, storefront improvements, and façade improvements as enumerated eligible assistance to these small businesses.

Third, recipients can assist small businesses, nonprofits, or other entities to create or enhance outdoor spaces to mitigate the spread of COVID-19 (e.g., restaurant patios).

Recipients pursuing many of these uses should also note the eligibility standards for capital expenditures in the final rule, which are summarized on pages 30-31 of the [Overview of the Final Rule](#).

Overview of General Standards

In considering whether a capital expenditure would be eligible under the public health and negative economic impacts eligible use category, recipients must satisfy the requirements for all uses under the public health and negative economic impacts eligible use category, including identifying an impact or harm and designing a response that addresses or responds to the identified impact or harm. Responses must be reasonably designed to benefit the individual or class that experienced the impact or harm and must be related and reasonably proportional to the extent and type of impact or harm. Recipients should consult further details on this standard provided in the sections *Standards: Designating a Public Health Impact* and *Standards: Designating a Negative Economic Impact under General Provisions: Structure and Standards*.

In addition to the framework described above, for projects with total expected capital expenditures of \$1 million or greater, recipients must complete and meet the substantive requirements of a Written Justification for their capital expenditure, except for Tribal governments as discussed below. This Written Justification helps clarify the application of this interpretive framework to capital expenditures, while recognizing that the needs of communities differ. In particular, this justification reflects the fact that the time required for a large construction project may make capital expenditures less responsive to pandemic-related needs relative to other types of responses. In addition, as discussed in section *Timeline for Use of SLFRF Funds* of this Supplemental Information, SLFRF funds must be obligated by December 31, 2024 and expended by December 31, 2026. Capital expenditures may involve long lead-times, and the Written Justification may support recipients in analyzing proposed capital expenditures to confirm that they conform to the obligation and expenditure timing requirements. Further, such large projects may be less likely to be reasonably proportional to the harm

identified. For example, construction of a new, larger public facility for the purpose of increasing the ability to socially distance generally would not be considered a reasonably proportional response compared to other less time- and resource-intensive options that may be available and would be equally or more effective. Other solutions, such as improvements in ventilation, could be made more quickly and are typically more cost effective than construction of a new, larger facility. The needs of communities differ, and recipients are responsible for identifying uses of SLFRF funds that best respond to these needs. The Written Justification recognizes this while also establishing consistent documentation and reporting to support monitoring and compliance with the ARPA and final rule. Finally, the Written Justification also reflects the fact that infrastructure projects are generally not within scope of this eligible use category. See section Uses Outside the Scope of this Category in General Provisions: Other.

As noted above, Tribal governments are not required to complete the Written Justification for projects with total capital expenditures of \$1 million or greater. Tribal governments generally have limited administrative capacity due to their small size and corresponding limited ability to supplement staffing for short-term programs. In addition, Tribal governments are already subject to unique considerations that require additional administrative processes and administrative burden for Tribal government decision making, including capital expenditures. Tribal governments generally are subject to a jurisdictionally complex sets of rules and regulations in the case of improvements to land for which the title is held in trust by the United States for a Tribe (Tribal Trust Lands).²⁵⁰ This includes the requirement in certain circumstances to seek the input or approval of one or more federal agencies such the Department of the Interior, which holds fee title of Tribal Trust Lands.

²⁵⁰ See 25 U.S.C. 5108.

As a result of their limited administrative capacity and unique and complex rules and regulations applicable to Tribal governments operating on Tribal Trust Lands, Tribal governments would experience significant and redundant administrative burden by also being required to complete a Written Justification for applicable capital expenditures. While Tribal governments are not required to complete the Written Justification for applicable capital expenditures, the associated substantive requirements continue to apply, including the requirement that a capital expenditure must be reasonably designed to benefit the individual or class that experienced the identified impact or harm and must be related and reasonably proportional to the extent and type of impact or harm. Note that, as a general matter, Treasury may also request further information on SLFRF expenditures and projects, including capital expenditures, as part of the regular SLFRF reporting and compliance process, including to assess their eligibility under the final rule.

The Written Justification should (1) describe the harm or need to be addressed; (2) explain why a capital expenditure is appropriate to address the harm or need; and (3) compare the proposed capital expenditure against alternative capital expenditures that could be made. The information required for the Written Justification reflects the framework applicable to all uses under the public health and negative economic impacts eligible use category, providing justification for the reasonable design, relatedness, and reasonable proportionality of the capital expenditure in response to the harm or impact identified.

1. *Description of harm or need to be addressed:* Recipients should provide a description of the specific harm or need to be addressed, and why the harm was exacerbated or caused by the public health emergency. When appropriate, recipients may provide quantitative

information on the extent and type of the harm, such as the number of individuals or entities affected.

2. *Explanation of why a capital expenditure is appropriate:* Recipients should provide an independent assessment demonstrating why a capital expenditure is appropriate to address the specified harm or need. This should include an explanation of why existing capital equipment, property, or facilities would be inadequate to addressing the harm or need and why policy changes or additional funding to pertinent programs or services would be insufficient without the corresponding capital expenditures. Recipients are not required to demonstrate that the harm or need would be irremediable but for the additional capital expenditure; rather, they may show that other interventions would be inefficient, costly, or otherwise not reasonably designed to remedy the harm without additional capital expenditure.

3. *Comparison of the proposed capital expenditure against alternative capital expenditures:* Recipients should provide an objective comparison of the proposed capital expenditure against at least two alternative capital expenditures and demonstrate why their proposed capital expenditure is superior to alternative capital expenditures that could be made. Specifically, recipients should assess the proposed capital expenditure against at least two alternative types or sizes of capital expenditures that are potentially effective and reasonably feasible. Where relevant, recipients should compare the proposal against the alternative of improving existing capital assets already owned or leasing other capital assets. Recipients should use quantitative data when available, although they are encouraged to supplement with qualitative information and narrative description.

Recipients that complete analyses with minimal or no quantitative data should provide an explanation for doing so.

In determining whether their proposed capital expenditure is superior to alternative capital expenditures, recipients should consider the following factors against each selected alternative.

- a. *A comparison of the effectiveness of the capital expenditures in addressing the harm identified.* Recipients should generally consider the effectiveness of the capital expenditures in addressing the harm over the useful life of the capital asset and may consider metrics such as the number of impacted or disproportionately impacted individuals or entities served, when such individuals or entities are estimated to be served, the relative time horizons of the project, and consideration of any uncertainties or risks involved with the capital expenditure.
- b. *A comparison of the expected total cost of the capital expenditures.* Recipients should consider the expected total cost of the capital expenditure required to construct, purchase, install, or improve the capital assets intended to address the public health or negative economic impact of the public health emergency. Recipients should include pre-development costs in their calculation and may choose to include information on ongoing operational costs, although this information is not required.

Recipients should balance the effectiveness and costs of the proposed capital expenditure against alternatives and demonstrate that their proposed capital expenditure is superior. Further, recipients should choose the most cost-effective option unless it

substantively reduces the effectiveness of the capital investment in addressing the harm identified.

As an example, a recipient considering building a new diagnostic testing laboratory to enhance COVID-19 testing capacity may consider whether existing laboratories sufficiently meet demand for COVID-19 testing, considering the demand for test results (along with their turnaround time) as well as the impact of current testing availability on the spread of COVID-19. Recipients may also consider other public health impacts of the level of diagnostic testing capacity, for example if insufficient capacity has decreased testing for other health conditions. The recipient may consider alternatives such as expanding existing laboratories or building a laboratory of a different size. In comparing the effectiveness of the capital expenditures, examples of factors that the recipient may consider include when the facilities will become operational and for how long; the daily throughput of COVID-19 tests; and the effect on minimizing delays in test results on the populations that such tests will serve. In comparing costs, the recipient may compare the total expected cost of the new laboratory (including costs of acquisition of real property, construction of the laboratory, and purchase of any necessary equipment needed to operationalize the lab), against the expected costs of expanding existing laboratories (whether by replacing current equipment with higher throughput devices or physically expanding space to accommodate additional capacity) or building a new laboratory of a different size, including by leasing property. As a reminder, recipients should only consider alternatives that are potentially effective and reasonably feasible.

Because, in all cases, uses of SLFRF funds to respond to public health and negative economic impacts of the pandemic must be related and reasonably proportional to a harm caused or exacerbated by the pandemic, some capital expenditures may not be eligible. For example,

constructing a new correctional facility would generally not be a proportional response to an increase in the rate of certain crimes or overall crime as most correctional facilities have historically accommodated fluctuations in occupancy.²⁵¹ In addition, construction of new congregate facilities, which would generally be expected to involve expenditures greater than \$1 million, would generally not be a proportional response to mitigate or prevent COVID-19, because such construction is generally expected to be more costly than alternative approaches or capital expenditures that may be equally or more effective in decreasing spread of the disease.²⁵² These alternatives include personal protective equipment, ventilation improvements, utilizing excess capacity in other facilities or wings, or temporary facility capacity expansions.

Large capital expenditures intended for general economic development or to aid the travel, tourism, and hospitality industries – such as convention centers and stadiums – are, on balance, generally not reasonably proportional to addressing the negative economic impacts of the pandemic, as the efficacy of a large capital expenditure intended for general economic development in remedying pandemic harms may be very limited compared to its cost.²⁵³

²⁵¹ See, e.g., “Economic Perspectives on Incarceration and the Criminal Justice System,” Council of Economic Advisers (April 2016), pg. 36-43.

²⁵² For instance, the CDC has published detailed recommendations for nursing homes, long-term care facilities, and correctional and detention facilities, on infection prevention and control. Many of these recommendations are relatively low cost, such as proper use of PPE. In addition, increasing vaccination rates among nursing home staff is among the most important ways to decrease the spread of the disease. Centers for Disease Control and Prevention, Interim Infection Prevention and Control Recommendations to Prevent SARS-CoV-2 Spread in Nursing Homes (September 10, 2021), https://www.cdc.gov/coronavirus/2019-ncov/hcp/long-term-care.html#anchor_1631030153017.

²⁵³ For instance, researchers have found no consistent positive relationship between building sports facilities and local economic development. As Siegfried and Zimbalist (2000, 103) write in a review of the literature, “independent work on the economic impact of stadiums and arenas has uniformly found that there is no statistically significant positive correlation between sports facility construction and economic development.” John Siegfried and Andrew Zimbalist, The Economics of Sports Facilities and Their Communities, *Journal of Economic Perspectives* 14, no. 3 (Summer 2000): 95-114, <https://www.aeaweb.org/articles?id=10.1257/jep.14.3.95>.

Presumptions on Capital Expenditures

For administrative convenience, the final rule provides presumptions on whether a Written Justification is required – and required to be submitted to Treasury through reporting – based on the type and size of the capital expenditure, as detailed in the table below.

As discussed above, Tribal governments are not required to complete the Written Justification for applicable capital expenditures, but the associated substantive requirements continue to apply, including the requirement that a capital expenditure must be reasonably designed to benefit the individual or class that experienced the identified impact or harm and must be related and reasonably proportional to the extent and type of impact or harm.

If a project has total expected capital expenditures of	and the use is enumerated by Treasury as eligible, then²⁵⁴	and the use is beyond those enumerated by Treasury as eligible, then²⁵⁵
Less than \$1 million	No Written Justification required	No Written Justification required
Greater than or equal to \$1 million, but less than \$10 million	Written Justification required but recipients are not required to submit as part of regular reporting to Treasury	Written Justification required and recipients must submit as part of regular reporting to Treasury
\$10 million or more	Written Justification required and recipients must submit as part of regular reporting to Treasury	

²⁵⁴ Whether or not a Written Justification is required, recipients should still determine that the response is related and reasonably proportional to the public health emergency and its negative economic impacts. Treasury recognizes that enumerated eligible uses are “related” to the public health emergency and its negative economic impacts and presumed to be reasonably proportional, except recipients pursuing projects with expected total capital expenditures equal to or greater than \$1 million should still independently determine that the expenditures are a reasonably proportional response. Enumerated projects with total expected capital expenditures under \$1 million receive a safe harbor and deemed to meet the related and reasonably proportional standard.

²⁵⁵ Whether or not a Written Justification is required, recipients should still determine that the response is related and reasonably proportional to the public health emergency and its negative economic impacts. Treasury presumes that projects with total expected capital expenditures under \$1 million are reasonably proportional in size to responding to the public health emergency and its negative economic impacts; however, recipients should determine that the response otherwise meets the requirements of the standard, including that the response is related to the public health emergency and its negative economic impacts.

In selecting these thresholds, Treasury recognized that capital expenditures vary widely in size and therefore would benefit from tiered treatment to implement eligibility standards while minimizing administrative burden, especially for smaller projects. For example, Treasury selected \$1 million as a threshold for whether a recipient needs to complete a Written Justification as well as a threshold under which capital expenditures would be presumed reasonably proportional. Treasury estimates that \$1 million would encapsulate the costs of a significant portion of equipment or small renovations. These types of smaller projects are often a necessary and reasonably proportional part of a response to the public health emergency; therefore, the \$1 million threshold provides a simplified pathway to complete smaller projects more likely to meet the eligibility standard. At the same time, Treasury selected \$10 million as the threshold for more intensive reporting requirements, estimating that projects larger than \$10 million would likely constitute significant improvements or construction of mid- or large-sized facilities. As discussed above, given their scale and longer time to completion, these types of larger projects may be less likely to be reasonably proportional responses. The \$10 million threshold also generally aligns with thresholds in other parts of the SLFRF program, such as for enhanced reporting on labor practices.

Expenditures from closely related activities directed toward a common purpose are considered part of the scope of one project. These expenditures can include capital expenditures, as well as expenditures on related programs, services, or other interventions. A project includes expenditures that are interdependent (e.g., acquisition of land, construction of the school on the land, and purchase of school equipment), or are of the same or similar type and would be utilized for a common purpose (e.g., acquisition of a fleet of ambulances that would be used for COVID-19 emergency response). Recipients must not segment a larger project into smaller projects in

order to evade review. A recipient undertaking a set of identical or similar projects (e.g., development of a number of new affordable housing complexes across the recipient jurisdiction) may complete one Written Justification comprehensively addressing the entire set of projects.

Projects Enumerated as Eligible by Treasury

Under the public health and negative economic impacts eligible use category, the final rule provides a non-exclusive list of eligible uses of funding for projects that respond to the public health emergency or its negative economic impacts. Treasury has determined that these enumerated projects are related to the public health emergency and its negative economic impacts; however, recipients (other than Tribal governments) undertaking these projects with total expected capital expenditures of \$1 million or greater must still complete and meet the substantive requirements of a Written Justification as part of their demonstration that the project is a related and reasonably proportional response to the harm identified.

- *Projects with total expected capital expenditures of under \$1 million:* Treasury provides a safe harbor for projects with total expected capital expenditures of less than \$1 million and will not require recipients to complete, submit, or meet the substantive requirements of a Written Justification for the capital expenditure. In essence, recipients may pursue an enumerated project with total expected capital expenditures of under \$1 million without having to undergo additional assessments to meet SLFRF requirements.
- *Projects with total expected capital expenditures of at least \$1 million but under \$10 million:* Recipients should complete a Written Justification for the capital expenditure and make an independent assessment of whether their proposed capital expenditure meets the substantive requirements of the Written Justification. Recipients will not be required

to submit the Written Justification as part of regular reporting to Treasury but should keep documentation for their records.

- *Projects with total expected capital expenditures of at least \$10 million:* Similar to the above, recipients should complete a Written Justification of the capital expenditure and make an independent assessment of whether their proposed capital expenditure meets the substantive requirements of the Written Justification. Further, recipients will be asked to submit the Written Justification as part of regular reporting to Treasury. Similar to other parts of the SLFRF program, such as on reporting on labor practices, Treasury recognizes that projects with expected total capital expenditures of at least \$10 million may be less likely to meet eligibility requirements and therefore requires recipients to provide an enhanced level of information to Treasury.

Projects Beyond Those Enumerated as Eligible by Treasury

As with all uses, recipients that undertake capital expenditures beyond those enumerated as eligible by Treasury must meet the two-part framework under Standards: Designating a Public Health Impact and Standards: Designating a Negative Economic Impact under General Provisions: Structure and Standards, including the requirement that responses are related and reasonably proportional to the harm or impact identified. As part of that assessment, these recipients may also be asked to complete a Written Justification. Recipients (other than Tribal governments) are subject to the following presumptions for the Written Justification of the capital expenditure, based on the total expected capital expenditures of the project:

- *Projects with total expected capital expenditures of under \$1 million:* Treasury provides a safe harbor for unenumerated projects with total expected capital expenditures of under

\$1 million and will not require recipients to complete, submit, or meet the substantive requirements of a Written Justification of the capital expenditure. Recipients should still make a determination as to whether the capital expenditure is part of a response that is related and reasonably proportional to the public health emergency or its negative economic impacts.

- *Projects with total expected capital expenditures of \$1 million or over:* Recipients should complete a Written Justification of the capital expenditure and make an independent assessment that their proposed capital expenditure meets the substantive requirements of the Written Justification. Further, recipients will be asked to submit the Written Justification as part of regular reporting to Treasury.

Treasury employs a risk-based approach to overall program management and monitoring, which may result in heightened scrutiny on larger projects. Accordingly, recipients pursuing projects with larger capital expenditures should complete more detailed analyses for their Written Justification, commensurate with the scale of the project.

Additional Provisions, Standards, and Definitions

Strong Labor Standards in Construction

Treasury encourages recipients to carry out projects in ways that produce high-quality work, avert disruptive and costly delays, and promote efficiency. Treasury encourages recipients to use strong labor standards, including project labor agreements (PLAs) and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also recommends that recipients prioritize in their procurement decisions employers who can demonstrate that their workforce meets high safety and training standards (e.g.,

professional certification, licensure, and/or robust in-house training), that hire local workers and/or workers from historically underserved communities, and who directly employ their workforce or have policies and practices in place to ensure contractors and subcontractors meet high labor standards. Treasury further encourages recipients to prioritize employers (including contractors and subcontractors) without recent violations of federal and state labor and employment laws.

Treasury believes that such practices will promote effective and efficient delivery of high-quality projects and support the economic recovery through strong employment opportunities for workers. Such practices will reduce likelihood of potential project challenges like work stoppages or safety accidents, while ensuring a reliable supply of skilled labor and minimizing disruptions, such as those associated with labor disputes or workplace injuries. That will, in turn, promote on-time and on-budget delivery.

Furthermore, among other requirements contained in 2 CFR 200, Appendix II, all contracts made by a recipient or subrecipient in excess of \$100,000 with respect to a capital expenditure that involve employment of mechanics or laborers must include a provision for compliance with certain provisions of the Contract Work Hours and Safety Standards Act, 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).

Treasury will seek information from recipients on their workforce plans and practices related to capital expenditures undertaken under the public health and negative economic impacts eligible use category with SLFRF funds. This reporting will support transparency and competition by enhancing available information on the services being provided.

Environmental, Uniform Guidance, and Other Generally Applicable Requirements

Treasury cautions that, as is the case with all projects using SLFRF funds, all projects must comply with applicable federal, state, and local law. In the case of capital expenditures in particular, this includes environmental and permitting laws and regulations. Likewise, as with all capital expenditure projects using the SLFRF funds, projects must be completed in a manner that is technically sound, meaning that it must meet design and construction methods and use materials that are approved, codified, recognized, fall under standard or acceptable levels of practice, or otherwise are determined to be generally acceptable by the design and construction industry.

Further, as with all other uses of funds under the SLFRF program, the Uniform Guidance at 2 C.F.R. 200 applies to capital expenditures unless stated otherwise. Importantly, this includes 2 C.F.R. 200 Subpart D on post-federal award requirements, including property standards pertaining to insurance coverage, real property, and equipment; procurement standards; sub-recipient monitoring and management; and record retention and access.

Definitions

Treasury adopts several definitions from the Uniform Guidance at 2 C.F.R. 200.1 under this section, including for capital expenditures, capital assets, equipment, and supplies.

Per the Uniform Guidance, the term “capital expenditures” means “expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.” The term “capital assets” means “tangible or

intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with [Generally Accepted Accounting Principles].”

Capital assets include lands, facilities, equipment, and intellectual property. Equipment means “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.” Supplies, which means all tangible personal property other than those included as “equipment,” are not considered capital expenditures.

Recipients may also use SLFRF funds for pre-project development costs that are tied to or reasonably expected to lead to an eligible capital expenditure. For example, pre-project costs associated with planning and engineering for an eligible project are considered an eligible use of funds.

c. DISTINGUISHING SUBRECIPIENTS VERSUS BENEFICIARIES

Under the interim final rule, state, local, and Tribal governments that receive a federal award directly from a federal awarding agency, such as Treasury, are designated as “recipients,” and state, local, and Tribal governments are authorized to transfer funds to other entities, including private entities like nonprofits. The interim final rule stated that, “[a] transferee receiving a transfer from a recipient under sections 602(c)(3) and 603(c)(3) will be a subrecipient. Subrecipients are entities that receive a subaward from a recipient to carry out a program or project on behalf of the recipient with the recipient’s Federal award funding.”

For funds transferred to a subrecipient, the interim final rule noted that “[r]ecipients continue to be responsible for monitoring and overseeing the subrecipient’s use of SLFRF funds

and other activities related to the award to ensure that the subrecipient complies with the statutory and regulatory requirements and the terms and conditions of the award. Recipients also remain responsible for reporting to Treasury on their subrecipients' use of payments from the SLFRF funds for the duration of the award.”

Public Comment: Treasury received many comments requesting clarification about which entities qualify as subrecipients and are, in turn, subject to subrecipient monitoring and reporting requirements. For example, commenters sought clarification about whether a nonprofit that received a grant to provide services under a program to carry out an enumerated eligible use would qualify as a subrecipient and be subject to subrecipient monitoring and reporting requirements. Similarly, commenters also wondered if a nonprofit that received a grant in recognition of experiencing a negative economic impact of the public health emergency would also be a subrecipient and subject to subrecipient reporting requirements.

Treasury Response: Treasury is clarifying the distinction between a subrecipient and beneficiary in the final rule. The Uniform Guidance definitions for subaward and subrecipient inform Treasury's distinction between subrecipients and beneficiaries.

First, per 2 CFR 200.1 of Uniform Guidance “[s]ubaward means an award provided by a pass-through entity²⁵⁶ to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.”

²⁵⁶ In this context, a pass-through entity means a recipient of SLFRF funds.

Further, 2 CFR 200.1 of the Uniform Guidance defines a subrecipient, in that “[s]ubrecipient means an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.” Treasury is aligning the definition of subrecipient in the final rule with the definition of subrecipient in the Uniform Guidance.

Treasury is maintaining the monitoring and subrecipient reporting requirements outlined in the final rule. Per 2 CFR 200.101 (b)(2) of the Uniform Guidance, the terms and conditions of federal awards flow down to subawards to subrecipients. Therefore, non-federal entities, as defined in the Uniform Guidance, must comply with the applicable requirements in the Uniform Guidance regardless of whether the non-federal entity is a recipient or subrecipient of a federal award. This includes requirements such as the treatment of eligible uses of funds, procurement, and reporting requirements.

The Uniform Guidance definitions for both subaward and subrecipient specify that payments to individuals or entities that are direct beneficiaries of a federal award are not considered subrecipients. The final rule adopts this definition of a beneficiary and outlines that households, communities, small businesses, nonprofits, and impacted industries are all potential beneficiaries of projects carried out with SLFRF funds. Beneficiaries are not subject to the requirements placed on subrecipients in the Uniform Guidance, including audit pursuant to the Single Audit Act and 2 CFR Part 200, Subpart F or subrecipient reporting requirements.

The distinction between a subrecipient and a beneficiary, therefore, is contingent upon the rationale for why a recipient is providing funds to the individual or entity. If the recipient is providing funds to the individual or entity for the purpose of carrying out a SLFRF program or

project on behalf of the recipient, the individual or entity is acting as a subrecipient. Acting as a subrecipient, the individual or entity is subject to subrecipient monitoring and reporting requirements. Conversely, if the recipient is providing funds to the individual or entity for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact of the pandemic, the individual or entity is acting as a beneficiary. Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.

d. USES OUTSIDE THE SCOPE OF THIS CATEGORY

Summary of the Interim Final Rule and Final Rule Structure

In the interim final rule, Treasury noted that certain uses of funds are not permissible under the eligible use category of responding to the public health and negative economic impacts of the pandemic. In the final rule, these uses remain impermissible, but Treasury has re-categorized where they are addressed to increase clarity.

Specifically, the interim final rule provided that the following uses of funds are not eligible under this eligible use category: contributions to rainy day funds, financial reserves, or similar funds; payment of interest or principal on outstanding debt instruments; fees or issuance costs associated with the issuance of new debt; and satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring plan in a judicial, administrative, or regulatory proceeding, except to the extent the judgment or settlement requires the provision of services that would respond to the COVID-19 public health emergency. These uses of funds remain ineligible under the final rule; Treasury has re-categorized these issues to the section Restrictions on Use, which describes restrictions that

apply to all eligible use categories, to clarify that these uses are not eligible under any eligible use category of SLFRF. Treasury responds to public comments on this issue in the section Restrictions on Use.

As noted above, the interim final rule also posed several questions on what other types of services or costs Treasury should consider as eligible uses to respond to the public health and negative economic impacts of COVID-19, including in disproportionately impacted communities. In this section, Treasury addresses proposed uses of funds suggested by commenters that Treasury has not included as enumerated eligible uses of funds in this eligible use category.

General Eligible Uses

Public Comment: Commenters proposed a wide variety of additional recommended enumerated eligible uses in all sections of the public health and negative economic impacts eligible use category, including in impacted and disproportionately impacted communities. The proposed additional uses included general categories of services (e.g., legal and social services, long-term investments to remediate long-term disparities, response to natural disasters). Other suggested uses of funds respond to needs widely experienced across the country (e.g., access to and affordability of health insurance). Finally, other suggested uses of funds were highly specific (e.g., healthcare equipment for a specific health condition, fire hydrants, weather alert systems) or most applicable to the particularized needs to certain populations or geographic areas of the United States (e.g., senior citizens, immigrants, formerly incarcerated individuals, responding to environmental issues in certain geographic regions). Other commenters generally requested a high degree of flexibility to respond to the particular needs of their communities.

Treasury Response: Given the large number and diversity of SLFRF recipients, Treasury has aimed to include as enumerated eligible uses programs, services, and capital expenditures that respond to public health and negative economic impacts of the pandemic experienced widely in many jurisdictions across the country, making it clear and simple for recipients to pursue these enumerated eligible uses under the final rule. This provides enumerated eligible uses that many recipients may want to pursue, while including uses that are responsive to the pandemic's impacts across the diverse range of SLFRF recipients. In the final rule, Treasury has clarified several additional uses that generally respond to pandemic impacts experienced broadly across jurisdictions and populations.

Treasury has not chosen to include as enumerated uses all uses proposed by commenters; given the significant range, and in some cases highly specific nature, of the proposed uses Treasury was not able to assess that the proposed uses would respond to negative economic impacts experienced generally across the country, supporting an enumerated eligible use available to all recipients presumptively.

However, Treasury emphasizes that the enumerated eligible uses are non-exhaustive and that other uses, beyond those enumerated, are eligible. Treasury recognizes that the impacts of the pandemic vary over time, by jurisdiction, and by population; as such, the final rule provides flexibility for recipients to identify other public health or negative economic impacts to additional households, small businesses, or nonprofits, including classes of these entities, and pursue programs and services that respond to those impacts. Treasury also notes that some populations are presumed to be impacted or disproportionately impacted by the pandemic, and thus eligible for responsive services; these presumed eligible populations may encompass many

individuals in the specific populations for whom commenters recommended services. For details on these issues, see section General Provisions: Structure and Standards.

Infrastructure, Community Development, and General Economic Development

Some potential additions to enumerated eligible uses were also recommended by several commenters each but are not included as enumerated eligible uses in the final rule.

Public Comment: Infrastructure: In the interim final rule, Treasury noted that a “general infrastructure project, for example, typically would not be included [in this eligible use category] unless the project responded to a specific pandemic public health need.”

Numerous commenters requested that Treasury permit investments in infrastructure as a response to the public health and negative economic impacts of the pandemic. While these comments most commonly recommended that constructing and maintaining roads and surface transportation infrastructure be eligible, the proposed uses for infrastructure ranged widely and included parking lots, bridges, traffic management infrastructure, solid waste disposal facilities, and utility infrastructure (outside of water, sewer, and broadband).

Many commenters argued that infrastructure development and maintenance is a pressing need in their communities and that their communities had less need for water, sewer, and broadband infrastructure or other eligible uses to respond to the public health and negative economic impacts of the pandemic. Other commenters argued that these uses would stimulate the economy, attract businesses, or allow for tourist movement; these commenters argued that, by generally supporting a stronger economy or facilitating conditions that are more conducive to business activity and tourism, these uses respond to the negative economic impacts of the pandemic.

Treasury Response: In the final rule, Treasury is maintaining the approach under the interim final rule that general infrastructure projects, including roads, streets, and surface transportation infrastructure, would generally not be eligible, unless the project responded to a specific pandemic public health need or a specific negative economic impact.

The ARPA expressly includes infrastructure if it is “necessary” and in water, sewer, or broadband, suggesting that the statute contemplates only those types of infrastructure. Further, responding to the public health and negative economic impacts of the pandemic requires identifying whether, and the extent to which, there has been a harm that resulted from the COVID-19 public health emergency and whether, and the extent to which, the use would respond or address this harm. Uses of funds intended to generally grow the economy and therefore enhance opportunities for workers and businesses would not be an eligible use, because such assistance is not reasonably designed to impact individuals or classes that have been identified as having experienced a negative economic impact. In other words, there is not a reasonable connection between the assistance provided and an impact on the beneficiaries. Such an activity would be attenuated from and thus not reasonably designed to benefit the households that experienced the negative economic impact.

Note, however, that Treasury has clarified that capital expenditures that are related and reasonably proportional to responding to the public health and economic impacts of the pandemic are eligible uses of funds, in addition to programs and services; for details on eligibility criteria for capital expenditures, see section Capital Expenditures in General Provisions: Other.

Public Comment: Community Development Block Grant: Several commenters recommended that Treasury enumerate as eligible uses those eligible under the Department of

Housing and Urban Development's Community Development Block Grant (CDBG) or the Housing and Community Development Act of 1974, which established the CDBG program. Commenters requested that these uses be eligible either to respond to the negative economic impacts of the pandemic, or in the alternate the disproportionate negative economic impacts of the pandemic in certain communities. Under the CDBG program, recipient governments may undertake a wide range of community and economic development services and projects. Commenters reasoned that many state and local governments are familiar with this program, and that aligning to its eligible uses may help recipients easily understand and pursue eligible projects. Commenters also noted that Treasury had chosen to align with existing federal programs in other eligible use categories, namely water infrastructure, in the interim final rule.

Treasury Response: In the final rule, Treasury is not including all categories of projects permissible under CDBG as enumerated eligible uses to respond to the public health and negative economic impacts of the pandemic. Because CDBG permits such a broad range of activities, including services to individual households, communities, small businesses, general economic development activities, and capital expenditures, Treasury determined that it was more appropriate to assess the underlying types of projects eligible within CDBG and whether each type of project responds to the negative economic impacts of the pandemic. In other words, Treasury considered whether various types of community and economic development projects respond to the impacts of the pandemic in different communities and circumstances. In the final rule, Treasury addresses the eligibility of these various types of projects in each relevant eligible use category within public health and negative economic impacts under SLFRF, including assistance for impacted households, disproportionately impacted households, disproportionately impacted small businesses, and capital expenditures.

Public Comment: General Economic Development: Treasury provided guidance following the interim final rule that general economic development or workforce development would generally not be eligible as it does not respond to a negative economic impact of the COVID-19 public health emergency.

Some commenters recommended that Treasury expand enumerated eligible uses to include general economic development activities, beyond those that respond to negative economic impacts of the pandemic, such as creating an economic development strategy for the jurisdiction's overall economic growth, creating a general workforce development strategy, or providing funds to businesses that did not experience negative economic impacts to carry out economic development activities or to incentivize the addition or retention of jobs. Commenters supportive of assistance to businesses for general economic development activities argued that subsidies to businesses increase job growth and that, in some cases, assistance to companies that excelled during the public health emergency would help create more job opportunities for workers or expand the jurisdiction's tax base and produce funds to support government services. In contrast, other commenters argued that academic research consistently finds that economic development subsidies have a negligible, or even negative, economic effect, citing research findings to this effect.²⁵⁷

²⁵⁷ See, e.g., Matthew D. Mitchell et al., *The Economics of a Targeted Economic Development Subsidy* (Arlington, VA: Mercatus Center at George Mason University, 2019), 5, available at <https://www.mercatus.org/publications/government-spending/economics-targeted-economic-development-subsidy>; Timothy J. Bartik, *Who Benefits from Economic Development Incentives? How Incentive Effects on Local Incomes and the Income Distribution Vary with Different Assumptions about Incentive Policy and the Local Economy* (Upjohn Institute Technical Report No. 13-034, W.E. Upjohn Institute for Employment Research, March 1, 2018), available at: https://research.upjohn.org/up_technicalreports/34/; Cailin Slattery and Owen Zidar, *Evaluating State and Local Business Tax Incentives*, *Journal of Economic Perspectives* 34, no. 2 (2020): 90–118, available at: <https://www.aeaweb.org/articles?id=10.1257/jep.34.2.90>; Kenneth Thomas, *The State of State and Local Subsidies to Business* (Mercatus Policy Brief, Mercatus Center at George Mason University, Arlington, VA, October 2019), available at: https://www.mercatus.org/system/files/thomas_-_policy_brief_-_the_state_of_state_and_local_subsidies_to_business_-_v1.pdf; Dennis Coates, *Growth Effects of Sports Franchises, Stadiums, and Arenas: 15 Years Later* (Mercatus Working Paper, Mercatus Center at George Mason

Treasury Response: In the final rule, Treasury maintains the interim final rule’s approach that general economic development or workforce development, meaning activities that do not respond to negative economic impacts of the pandemic and rather seek to more generally enhance the jurisdiction’s business climate, would generally not be eligible under this eligible use category. As noted above, to identify an eligible use of funds under this category, a recipient must identify a beneficiary or class of beneficiaries that experienced a harm or impact due to the pandemic, and eligible uses of funds must be reasonably designed to respond to the harm, benefit the beneficiaries that experienced it, and be related and reasonably proportional to that harm or impact.

As noted above, recipients should analyze eligible uses based on the beneficiary of the assistance, and recipients may not provide assistance to small businesses or impacted industries that did not experience a negative economic impact. Provision of assistance to a business that did not experience a negative economic impact, under the theory that such assistance would generally grow the economy and therefore enhance opportunities for workers, would not be an eligible use, because such assistance is not reasonably designed to impact individuals or classes that have been identified as having experienced a negative economic impact. In other words, there is not a reasonable connection between the assistance provided and an impact on the beneficiaries. Such an activity would be attenuated from and thus not reasonably designed to benefit the households that experienced the negative economic impact. Research cited by some

University, Arlington, VA, September 2015), available at: <https://www.mercatus.org/system/files/Coates-Sports-Franchises.pdf>; Dennis Coates and Brad R. Humphreys, Do Economists Reach a Conclusion on Subsidies for Sports Franchises, Stadiums, and Mega-Events?, *Econ Journal Watch* 5, no. 3 (2008): 294–315, available at: <https://econjwatch.org/articles/do-economists-reach-a-conclusion-on-subsidies-for-sports-franchises-stadiums-and-mega-events>; Matthew D. Mitchell, Daniel Sutter, and Scott Eastman, The Political Economy of Targeted Economic Development Incentives, *Review of Regional Studies* 48, no. 1 (2018): 1–9, available at: <https://www.mercatus.org/publications/corporate-welfare/political-economy-targeted-economic-development-incentives>.

commenters finding that business subsidies have limited or negative economic impact also suggests that such a response may not be reasonably designed to benefit households and other entities impacted by the pandemic. Similarly, planning activities for an economic development or workforce strategy regarding general future economic growth do not provide a program, service, or capital expenditure that responds to negative economic impacts of the pandemic.

However, Treasury notes that the final rule includes as enumerated eligible uses many types of assistance that respond to negative economic impacts of the pandemic and may produce economic development benefits. For example, see sections Assistance to Unemployed Workers, Assistance to Small Businesses, and Capital Expenditures.

B. PREMIUM PAY

Background and Summary of the Interim Final Rule

Sections 602(c)(1)(B) and 603(c)(1)(B) of the Social Security Act, as added by the ARPA, provide that SLFRF funds may be used “to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the . . . government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work.”

Premium pay is designed to compensate workers that, by virtue of their employment, were forced to take on additional burdens and make great personal sacrifices as a result of the COVID-19 pandemic. Premium pay can be thought of as hazard pay by another name.²⁵⁸

²⁵⁸ See U.S. Department of Labor, *Hazard Pay*, <https://www.dol.gov/general/topic/wages/hazardpay> (last visited October 18, 2021).

RETAIL PURCHASE ORDER

Date 2/15/23

DEALER



**McCULLOUGH
IMPLEMENT COMPANY**

SINCE 1940
1966 North State Route 1 • Watseka, IL 60970
815-432-3965
10102 W 181st AVE • Lowell, IN 46356
219-696-7361
4620 W US 6 • Morris, IL 60450
815-942-6620

PURCHASER

NAME Kendall County Forest Preserve

ADDRESS 110 West Madison Street

CITY Yorkville STATE IL ZIP 62560

PHONE 630-488-1716 630-553-4025

EMAIL aluetlich 92@gmail.com

Qty.	Catalog No.	Description and Serial Number	Amount
1	119730	2023 Kubota L3902 HST 4x4 Tractor	\$ 27,787.00
1	119731	Kubota LA526 Loader 66" QA Bucket	\$ 6,597.00
1	EA	Sourcewell Discount	-(\$ 7564.48)
1	EA	Land Pride RCF 2072 72" Rotary Cutter (2")	\$ 3,387.50
1	EA	Land Pride BB1272 72" Box Scraper	\$ 1,475.00
1	EA	Set Up	\$ 471.67
1	EA	Freight	\$ 750.00
1	EA	PDI	\$ 400.00
* { Special Governmental Pricing }			

BILL OF SALE FOR PROPERTY TAKEN IN TRADE
For value received I/We hereby bargain and sell, grant and deliver to DEALER named above the listed trade-in machines and certify that such is free of encumbrance unless otherwise noted.

Trade in Equipment	Serial Numbers

I CERTIFY THAT THE FARM MACHINERY EQUIPMENT AND RELATED REPAIR AND REPLACEMENT PARTS BEING PURCHASED WILL BE USED OR BASED FOR USE IN PRODUCTION AGRICULTURE.

(PURCHASER'S SIGNATURE)

Total Cash Purchase Price	\$ 33,303.69
Trade-in Allowance	\$ -
Trade Difference	\$ -
Tax	\$ 0
Total Amount Due	\$
Cash with Order	\$
BALANCE DUE	\$ 33,303.69

This order is subject to dealer's ability to obtain such Equipment from the manufacturer and dealer shall be under no liability if delivery of the Equipment is delayed or prevented for any reason beyond the dealer's control. The foregoing overrides all other agreements, whether written oral or implied. Price is subject to increase on or before date of delivery if a price increase is imposed on dealer by manufacturer on or before date of delivery if a price increase is imposed on dealer by manufacturer on or before date of delivery.
Estimated Delivery Date: _____

I/We promise to pay the balance due in cash, or in lieu thereof, to execute a time sale or equipment lease agreement which is accepted by a sales finance company or similar financial institution for the purchase or lease price of the Equipment, plus additional charges, if any. Despite a possible physical delivery of equipment, title shall remain in the seller until one of the foregoing is accomplished.

I ACKNOWLEDGE RECEIPT OF A COPY OF THIS ORDER WHICH UNDERSTOOD TO BE THE ENTIRE AGREEMENT RELATING TO THE SALE AND WARRANTY OF THE ABOVE DESCRIBED MACHINERY. THE WARRANTY DOES NOT APPLY TO USED MACHINERY INCLUDED IN THIS ORDER WHETHER OR NOT DESIGNATED AS SUCH, UNLESS OTHERWISE NOTED.

Dylan J. Jenkins
Dealer's Signature

Utility Tractors & Mowers - 031121
 CE and AG - 040319
 Utility Vehicles 122220
 Arkansas 4600041718
 Delaware GSS-21673
 Mississippi (CE Only) #200056377
 Mississippi #200055841

L3902HST WEB QUOTE #2583720
 Date: 2/15/2023 9:44:28 AM
 - Customer Information -
 LUETTICH, AUSTIN
 HENDALL COUNTY FOREST PRESERVE
 DISTRICT
 ALUETTICH92@GMAIL.COM
 6305534025

Quote Provided By
 MC CULLOUGH IMPLEMENT CO.
 LYLE YUNKER
 4620 W RT. 6
 MORRIS, IL 60970
 email: lyle@mcagplus.com
 phone: 8159426620

-- Standard Features --

-- Custom Options --



L Series L3902HST

*** EQUIPMENT IN STANDARD MACHINE ***

DIESEL ENGINE

Model # D1803-CR-E4-LB4
 Tier 4 Final Engine
 Common Rail Direct Injection
 w/ Diesel Particulate Filter
 Electronic Throttle
 3 Cyl. 1" x 4 cu. in.
 36.3 Net Eng. HP
 39.6 PTO HP
 @ 2700 Eng. rpm
 12V - 580CCA Battery
 Charging Output: 40 Amps

DASH INSTRUMENTS

Tachometer
 Fuel Gauge
 Temperature Gauge
 LCD Display for Hour Meter
 and Warning Messages

FLUID CAPACITY

Fuel Tank 11.1 gal.
 Cooling System 6.3 qts.
 Crankcase 7.1 qts.
 Transmission and 6.2 gal.
 Hydraulics
 Front Axle 4.8 qts.

HYDRAULICS

Open Center - Gear Type
 Tandem Pump
 6.3 gpm Remote 3 P. Hitch
 3.8 gpm for Power Steering
 10.1 Total gpm
 Cat I 3-point Hitch
 At lift Point: 1998 lb.
 24" Behind 1435 lb.

DIMENSIONS

Overall Height w/ROPS 81.7"
 Overall Length w/3pt 116.3"
 Wheel Base 83.3"
 Crop Clearance 13.6"

POWER TAKE OFF

Live-Continuous Running - with
 Over-running Clutch
 540 Rear PTO - 1 Speed
 Speed - 540 @ 2500 Eng. rpm
 SAE Std 1.375" Six Spline

FRONT AXLE

Integral Power Steering
 Bevel Gear, 4WD
 Cast Iron
 Tread Spacing, Nonadjustable

SAFETY EQUIPMENT

Foldable ROPS w/ Retractable Seat
 Belt
 PTO Shield
 Safety Start Switches
 Turn Signals / Hazard Lights
 Mechanical Wet Disc Brakes
 Parking Brakes
 SMV Sign
 Electric Key Shut-off
 Parking Brake Indicator on Dash
 Operator Presence Control System

DRIVE TRAIN

Hydrostatic Drive
 3 Speed L-M-H
 Multiple Wet Disc Brakes
 Clutch - Dry Type Single
 Stage
 Differential Lock
 Rear Axle - Spur Gear

OPERATOR STATION

Color Coded Controls
 Wide Platform Steps
 High Back Seat with Adjustable
 Suspension
 w/ Water Drain Hole
 Tool Box
 Cup Holder
 Left Hand Fender Grip
 Default to Auto Regen. w/ Parked
 and Inhibit
 Buttons for DPF

SELECTED TIRES

AMR8077A & ALR8809
 FRONT - 27x8.50-15 R4 Titan Trac Loader TL
 REAR - 15-19.5 R4 Titan Trac Loader 3.6" offset

L3902HST Base Price: \$27,787.00

(1) 66" QUICK ATTACH BUCKET \$844.00
 12248-66" QUICK ATTACH BUCKET

(1) FRONT LOADER W/GRILL GUARD/OC \$5,753.00
 L75264 FRONT LOADER W/GRILL GUARD/OC

Configured Price: \$34,384.00

Sourcewell Discount: (\$7,564.48)

SUBTOTAL: \$26,819.52

Factory Assembly: \$105.00

Dealer Assembly: \$366.67

Freight Cost: \$750.00

PDI: \$400.00

Total Unit Price: \$28,441.19

Quantity Ordered: 1

Final Sales Price: \$28,441.19

All equipment specifications are as complete as possible as of the date on the quote. Additional attachments, options, or accessories may be added (or deleted) at the discounted price. All specifications and prices are subject to change. Taxes are not included. The PDI fees and freight for attachments and accessories quoted may have additional charges added by the delivering dealer. These charges will be billed separately. Prices for product quoted are good for 60 days from the date shown on the quote. All equipment as quoted is subject to availability.

- Standard Features -

- Custom Options -



L Series

L3902HST

*** EQUIPMENT IN STANDARD MACHINE ***

DIESEL ENGINE

Model # D1803-CR-E4-LB4
 Tier 4 Final Engine
 Common Rail Direct Injection
 w/ Diesel Particulate Filter
 Electronic Throttle
 3 Cyl. 111.4 cu. in.
 + 36.3 Net Eng. HP
 + 30.6 PTO HP
 @ 2700 Eng. rpm
 12V - 580CCA Battery
 Charging Output 40 Amps

DASH INSTRUMENTS

Tachometer
 Fuel Gauge
 Temperature Gauge
 LCD Display for Hour Meter
 and Warning Messages

FLUID CAPACITY

Fuel Tank 11.1 gal.
 Cooling System 6.3 qts.
 Crankcase 7.1 qts.
 Transmission and 6.2 gal.
 Hydraulics
 Front Axle 4.8 qts.

HYDRAULICS

Open Center --- Gear Type
 Tandem Pump
 5.3 gpm Remote/3 Pt. Hitch
 3.8 gpm for Power Steering
 10.1 Total gpm
 Cat I 3-point Hitch
 4" lift Point 1998 lb.
 24" Behind 1435 lb.

DIMENSIONS

Overall Height w/ROPS 91.7"
 Overall Length w/3pt 116.3"
 Wheel Base 63.3"
 Crop Clearance 13.6"

POWER TAKE OFF

Live-Continuous Running - with
 Over-running Clutch
 540 Rear PTO - 1 Speed
 Speed - 540 @ 2580 Eng. rpm
 SAE Std 1 3/8" Six Spline

FRONT AXLE

Integral Power Steering
 Level Gear, 4WD
 Cast Iron
 Thread Spacing, Nonadjustable

SAFETY EQUIPMENT

Foldable ROPS w/ Retractable Seat
 Belt
 PTO Shield
 Safety Start Switches
 Turn Signals / Hazard Lights
 Mechanical Wet Disc Brakes
 Parking Brakes
 SMV Sign
 Electric Key Shut-off
 Parking Brake Indicator on Dash
 Operator Presence Control System

DRIVE TRAIN

Hydrostatic Drive
 Speed L-M-H
 Multiple Wet Disc Brakes
 Clutch - Dry Type Single
 Stage
 Differential Lock
 Rear Axle - Spur Gear

OPERATOR STATION

Color Coded Controls
 Wide Platform Steps
 High Back Seat with Adjustable
 Suspension
 w/ Water Drain Hole
 Tool Box
 Cup Holder
 Left Hand Fender Grip
 Default to Auto Regen; w/ Parked
 and Inhibit
 Buttons for DPF

Manufacturer Estimate

ELECTED TIRES

LR8893A & ALR8804A
 FRONT - 25x8.50-14 HF-1 Goodyear SofTrac
 REAR - 13.6-16 R3 Titan Multi Trac TL

L3902HST Base Price: \$26,869.00

(1) 1st POS LEVER & BASE KIT L7291-1st POS LEVER & BASE KIT	\$827.00
(7) FRONT SUITCASE WEIGHT BL8069-FRONT SUITCASE WEIGHT	\$602.00
(1) BOLT ON CUTTING EDGE FOR 60" BUCKET TL2143-BOLT ON CUTTING EDGE FOR 60" BUCKET	\$273.00
(1) FRONT LOADER W/GRILL GUARD/QC LA526-FRONT LOADER W/GRILL GUARD/QC	\$5,753.00
(1) FRONT WEIGHT BRACKET MX8068-FRONT WEIGHT BRACKET	\$117.00
(1) SELF CANCELLING DETENT VALVE SECTION L7233A-SELF CANCELLING DETENT VALVE SECTION	\$448.00
(7) BOLT KIT FOR BL8069 - 1 PER WEIGHT BL8049-BOLT KIT FOR BL8069 - 1 PER WEIGHT	\$63.00
(1) ALL-THREAD BOLT KIT BL8069 W/MX8068 BL8014-ALL-THREAD BOLT KIT BL8069 W/MX8068	\$34.00

Configured Price: \$34,986.00

Sourcewell Discount: (\$7,696.92)

SUBTOTAL: \$27,289.08

Factory Assembly: \$105.00

Dealer Assembly: \$625.17

Freight Cost: \$862.50

PDI: \$400.00

Additional Labor to Install Accessories \$1,200.00

Total Unit Price: \$30,481.75

Quantity Ordered: 1

Final Sales Price: \$30,481.75

Final pricing will be based upon pricing at the time of final delivery to Sourcewell members. Purchase Order Must Reflect Final Sales Price.

To order, place your Purchase Order directly with the quoting dealer



DeKane Equipment Corporation

Parts, Sales, and Service

47W619 US HWY 30
Big Rock, Illinois, 60511
(630)556-3271

Date: 2/15/2023
Customer ID: N/A
Quotation #:2327
Quotation valid until: 3/31/2023

Sales Quote

Prepared By:
Joe Konen
(630) 809-7436
jkonen@dekane.com

Prepared for:

Austin
Kendall County Forest Preserve
Aluettich92@gmail.com
6304881716

Comments or Special Instructions:
**Prices on this sales quote are an estimate and are subject to be increased. Final pricing and applicable programs will be established at delivery. Thank you.

Equipment Summary

Kubota L3902HST 4WD Tractor 39HP
LA526 Loader with quick coupler
66" Quick Attach Bucket
R14T Tires
Rear 3PT Hitch
LED Lights
1yr Loader Extended Warranty included at no charge

In Stock!

Selling Price

Qty

Extended

\$31,500.00

1

\$31,500.00

Sub-Total

\$31,500.00

Trade-In Summary

No Trade Allocated

Trade Allowance
\$0.00

Less Down Payment	\$0.00
Less Trade Allowance	\$ 0.00
Unpaid Cash Price	\$31,500.00
Sales Tax (7%)	0
Other Charges and Fees	
Cash Due on Delivery	\$31,500.00

Total Trade in Allowance \$ 0.00



To: Kendall County Forest Preserve District Operations Committee
From: Stefanie Wiencke, Environmental Education and Special Projects Manager
RE: IDNR ENTICE Teacher Workshops and Program Enrollment Updates
Date: May 2, 2023

The District's IDNR-ENTICE Workshop scheduled for May 2023 will focus on summer nature for early childhood educators. Primary focus will be on birds, reptiles, amphibians and insects found in the habitats at Hoover Forest Preserve.

Three ENTICE workshops have been scheduled for the upcoming year beginning in winter 2024. Focus will be on winter animal tracks and signs, animal architects, and introducing students to nature in fall.

Each workshop generates approximately \$1,500 in revenue.

Summer camp registrations continue to trickle in. 246 out of 266 spots have been filled in the nature education camps, with 48 registrants for the Ellis Equestrian Center's summer camps.

Registrations for the 23-24 Natural Beginnings program year has also been strong. 59 out of 66 spots are filled.

School program reservations are in full swing. Overall, District education programs continue to rebound, with more bookings with each passing season.