

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

**THURSDAY, OCTOBER 24, 2024
4:00 P.M.**

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

- I. Call to Order
- II. Roll Call: Seth Wormley (Chairman), Jason Peterson (Vice-Chair), Brian DeBolt, Matt Kellogg, and Brooke Shanley
- III. Approval of Agenda
- IV. Public Comments
- V. Motion to Forward Claims to Commission for Approval
- VI. Review of Preliminary Financial Statements for the Period Ending September 30, 2024
- VII. **OLD BUSINESS**
 - A. Ohio Valley Acquisition LLC – TC Energy Proposed Easements – Progress Updates
 - B. Dobson/Old Whitfield Road ROW Tracts 1 and 2 Easements – Progress Updates
- VIII. **NEW BUSINESS**
 - A. FY24 Budget Amendment – Ordinance #24-11-001 Amending Ordinance #23-11-002
 - B. FY25 Budget – Ordinance #24-11-002 – General Fund Tax Levy Ordinance (Fund 1900)
 - C. FY25 Budget – Ordinance #24-11-003 – FY25 Combined Budget and Appropriations Ordinance
 - D. Treasurer’s Office Report – Summary Report of District Fund Balances on Deposit
 - E. Subat Nature Center Project – Minimum Matching Funds Expenditure Analysis
 - F. Subat Nature Center Project – Project Contingency Expenditure Recommendations
 - i. Electrical Service
 - ii. Main Entry Gate
 - G. Kendall County Land-Cash Funds
 - H. ARPA Fund 1914 Capital Expenditures Report
- IX. **OTHER ITEMS OF BUSINESS**
 - A. Notice of Commission Meeting Date Change:
Tuesday, November 5, 2024 at 6:00 PM to Wednesday, November 6, 2024 at 6:00 PM
111 W. Fox Street - Board Meeting Rooms 209 and 210 - Yorkville, Illinois, 60560
 - B. Notice of Public Hearing - KCFPD FY25 Truth in Taxation Public Hearing:
Tuesday, November 12, 2024 at 4:30 PM
111 W. Fox Street - Board Meeting Rooms 209 and 210 - Yorkville, Illinois, 60560
- X. Executive Session
- XI. 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.

Claims Listing

10/23/2024 11:20:52 AM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Description	Invoice Amount
Ellis Barn	21	ADS, INC	147996103124	Alarm Monitoring Ellis	19001161 68580	Grounds and Maintenance	\$391.62
	1060	JOHN DEERE FINANCIAL	11113-41567103124	Ellis Grounds Supplies	19001161 68580	Grounds and Maintenance	\$27.96
						Sub-Total	\$419.58
					Ellis Barn	Total	\$419.58
Ellis Grounds	1323	MENARDS	10191	Wood, timber	19001162 68580	Grounds and Maintenance	\$50.45
	1323	MENARDS	10199	Planer kit, chisel set, treated wood	19001162 68580	Grounds and Maintenance	\$280.39
	1323	MENARDS	10313	Wood, shims, screws- Ellis Fence	19001162 68580	Grounds and Maintenance	\$482.34
						Sub-Total	\$813.18
					Ellis Grounds	Total	\$813.18
Ellis House	3380	AMAZON CAPITAL SERVICES	1TLY-YFYQ-MKRX	Paper	19001160 62000	Office Supplies	\$17.36
						Sub-Total	\$17.36
	4762	WATCH COMMUNICATIONS	1405336103124	Ellis Internet Services	19001160 62270	Utilities	\$108.49
						Sub-Total	\$108.49

Ellis House	1323	MENARDS	10284	Magic Eraser	19001160 68580	Grounds and Maintenance	\$8.79
						Sub-Total	\$8.79
					Ellis House	Total	\$134.64
Ellis Riding Lessons	3380	AMAZON CAPITAL SERVICES	117Q-KPK7-DQ7H	Cat food	19001164 63000	Animal Care & Supplies	\$29.54
						Sub-Total	\$29.54
					Ellis Riding Lessons	Total	\$29.54
Environmental Educ. Natri Beg.	1323	MENARDS	8849	Pumpkins-NB	19001178 63030	Program Supplies	\$56.80
	1323	MENARDS	9165	Extension cords, pumpkins, spike light, adapter	19001178 63030	Program Supplies	\$84.82
	3380	AMAZON CAPITAL SERVICES	169C-KK3L-V7FK	Plastic silverware, bowls, ice packs, pom poms-NB	19001178 63030	Program Supplies	\$127.22
	3380	AMAZON CAPITAL SERVICES	1HXX-TFNJ-LPWK	Plates, candy,-NB Event	19001178 63030	Program Supplies	\$77.53
	3380	AMAZON CAPITAL SERVICES	1M7V-NH3K-D97V	Camping toilet, camping changing tents	19001178 63030	Program Supplies	\$123.96
						Sub-Total	\$470.33
Forest Preserve Director					Environmental Educ. Natri Beg.	Total	\$470.33
	1020	ILLINOIS STATE POLICE SERVICES FUND	20240905718	Background Checks	190011 62000	Office Supplies	\$65.00

**Forest Preserve
Director**

3380	AMAZON CAPITAL SERVICES	1NWG-716M-M3YG	Memory Cards	190011 62000	Office Supplies	\$16.85
3380	AMAZON CAPITAL SERVICES	1RGW-D1MQ-F6HK	Desk Calendar	190011 62000	Office Supplies	\$9.99
					Sub-Total	\$91.84
585	FOX RIVER ECOSYSTEM PARTNERSHIP	2024-2025 Membership	24-25 Membership	190011 62030	Dues	\$100.00
					Sub-Total	\$100.00
2170	ANTOINETTE WHITE	Fall 2024 Reimbursement	Fall I Semester Tuition Reimbursement	190011 62040	Conferences	\$2,703.00
					Sub-Total	\$2,703.00
1199	KLUBER, INC.	9258	Subat Professional Services	190411 62150	Contractual Services	\$1,978.32
1605	RIEMENSCHNEIDER ELECTRIC	13200	Fuel Pump Panal Repair	190011 62150	Contractual Services	\$230.00
2062	VORTEX	7059	Calibration of flow meter	190011 62150	Contractual Services	\$600.00
					Sub-Total	\$2,808.32
67	AMEREN ILLINOIS	2786444006103124	Millbrook S Electric	190011 63510	Electric	\$34.47
					Sub-Total	\$34.47
2844	SELECTIVE INSURANCE	FLD20598162025	FY25 Flood Insurance-Ellis	190011 68000	Liability Insurance Premiums	\$2,561.00
					Sub-Total	\$2,561.00

Forest Preserve Director		Subat Pay App 3	Subat Pay App 3	190411 70330	Construction	\$311,211.42
2826	LITE CONSTRUCTION INC					
				Forest Preserve Director	Sub-Total	\$311,211.42
					Total	\$319,510.05
Grounds and Natural Resources						
1323	MENARDS	10199	Planer kit, chisel set, treated wood	19001183 62160	Equipment	\$67.36
					Sub-Total	\$67.36
3380	AMAZON CAPITAL SERVICES	1C9P-76N3-1KJJ	Hoodies-Uniforms	19001183 62400	Uniforms / Clothing	\$56.99
					Sub-Total	\$56.99
1655	SERVICE SANITATION, INC	50-493234103124	Portable Restroom Services	19001183 63070	Refuse Pickup	\$433.91
					Sub-Total	\$433.91
1452	NICOR	85662610121103124	Nicor Millbrook S	19001183 63090	Natural Gas	\$146.21
1452	NICOR	87946110001103124	Nicor Harris	19001183 63090	Natural Gas	\$83.94
					Sub-Total	\$230.15
1323	MENARDS	9445	Work light, torch lighter	19001183 63110	Shop Supplies	\$60.00
					Sub-Total	\$60.00
695	GROUND EFFECTS INC	500921-000	Aglime	19001183 68530	Preserve Improvements	\$63.00

1323	MENARDS	9668	Hose, Wood, screws	19001183	68530	Preserve Improvements	\$89.44
3380	AMAZON CAPITAL SERVICES	1LKG-NRP6-6YQV	Card Reader	19001183	68530	Preserve Improvements	\$39.96
4965	RJ THOMAS MANUFACTURING CO INC	FSDW-30-/18 -/TB-	Accessible Fire Ring	19001183	68530	Preserve Improvements	\$848.00
						Sub-Total	\$1,040.40
						Grounds and Natural Resources	Total
							\$1,888.81
4541	HARVEST NEW BEGINNINGS CHURCH	24-00094	MHL, Bunkhouse Sec Dep Refund	19001171	63040	Security Deposit Refund	\$550.00
4966	ERIC CRONERT	24-00321	Blazing Star Sec Dep Refund	19001171	63040	Security Deposit Refund	\$100.00
						Sub-Total	\$650.00
1452	NICOR	22827083027103 124	Nicor Hoover Shop	19001171	63090	Natural Gas	\$50.30
1452	NICOR	23336698297103 124	Nicor Rookery	19001171	63090	Natural Gas	\$108.36
1452	NICOR	24614203628103 124	Nicor Blazing Star	19001171	63090	Natural Gas	\$46.09
1452	NICOR	28235299733103 124	Nicor Moonseed	19001171	63090	Natural Gas	\$52.96
1452	NICOR	30831034894103 124	Nicor Kingfisher	19001171	63090	Natural Gas	\$50.30
1452	NICOR	50980197128103 124	Nicor MHL	19001171	63090	Natural Gas	\$49.57
1452	NICOR	72389374124103 124	Nicor Hoover Residence	19001171	63090	Natural Gas	\$30.88

Hoover

Hoover	1452	NICOR	88551401149103 124	Nicor Hoover Maintenance	19001171 63090	Natural Gas	\$52.52
						Sub-Total	\$440.98
	2047	COMED	04740380001031 24	ComEd Hoover Multiple	19001171 63100	Electric	\$972.34
	2047	COMED	05073970001031 24	ComEd Hoover Bathhouse	19001171 63100	Electric	\$58.61
2047	COMED	98378312221031 24	ComEd Hoover Residence	19001171 63100	Electric	\$116.07	
						Sub-Total	\$1,147.02
1323	MENARDS	9059	Vacuum, torque wrench, socket adapt. soap, cleaner	19001171 66500	Miscellaneous Expense	\$102.29	
						Sub-Total	\$102.29
					Hoover	Total	\$2,340.29
Pickerill - Pigott	4631	GRNE NELNET HOLDCO 2023 LLC	CI-000392036	Pickerill Solar	19001184 63100	Electric	\$273.28
						Sub-Total	\$273.28
					Pickerill - Pigott	Total	\$273.28
						Grand Total	\$325,879.70

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve	-759,981	-759,981	-748,375.32	-311,607.77	.00	-11,605.68	98.5%*
Current Property Tax	-7,400	-7,400	-8,678.23	-1,332.95	.00	1,278.23	117.3%
Interest Income	-149,058	-149,058	.00	.00	.00	-149,058.00	.0%*
Revenue	-5,000	-5,000	-775.00	.00	.00	-4,225.00	15.5%*
Donations	-112,900	-112,900	-112,917.00	.00	.00	17.00	100.0%
Farm License Revenue	-4,000	-4,000	-3,984.08	-207.42	.00	-15.92	99.6%*
Credit Card Fee	5,500	5,500	.00	.00	.00	5,500.00	.0%
Salaries - Per Diem	181,244	181,244	147,633.86	14,168.76	.00	33,610.14	81.5%
Salaries - Full Time	6,120	6,120	4,966.53	470.76	.00	1,153.47	81.2%
Salaries - Stipends	10,905	10,905	9,546.23	852.02	.00	1,358.77	87.5%
Transf. to IMRF Fund	14,334	14,334	12,536.12	1,119.92	.00	1,797.88	87.5%
Transf. to SSI Fund	55,485	55,485	47,166.20	4,094.83	.00	8,318.80	85.0%
Transf. to HealthCare	6,000	6,000	7,621.85	431.03	.00	-1,621.85	127.0%*
Office Supplies	1,000	1,000	300.00	.00	.00	700.00	30.0%
Dues	11,940	11,940	8,632.00	455.00	.00	3,308.00	72.3%
Conferences	1,500	1,500	1,068.88	189.10	.00	431.12	71.3%
Legal Publications	152,592	152,592	11,794.11	279.39	.00	140,797.89	7.7%
Contractual Services	2,750	2,750	2,612.73	169.94	.00	137.27	95.0%
Electric	0	0	10,640.00	.00	.00	-10,640.00	100.0%*
State Unemployment Co	9,500	9,500	9,500.00	.00	.00	.00	100.0%
Auditing & Accounting	81,577	81,577	81,576.00	.00	.00	1.00	100.0%
Liability Insurance P	1,750	1,750	.00	.00	.00	-121.67	112.2%*
Farm Lease Contract	1,000	1,000	1,121.67	59.99	.00	450.00	.0%
Marketing / Publicity	450	450	.00	.00	.00	450.00	.0%
Newsletter	5,000	5,000	1,582.55	775.00	.00	3,417.45	31.7%
Project Fund Expenses	2,600	2,600	2,763.32	.00	.00	-163.32	106.3%*
Contributions	14,000	14,000	17,439.22	2,274.12	.00	-3,439.22	124.6%*
Credit Card Fee	3,699	3,699	.00	.00	.00	3,699.00	.0%
Contingency							
TOTAL Forest Preserve	-469,393	-469,393	-496,228.36	-287,868.28	.00	26,835.36	105.7%

19001160 Ellis House

19001160 51390	Salaries - Full Tim	10,974	8,905.25	844.10	.00	2,068.75	81.1%
19001160 62000	Office Supplies	750	443.47	22.30	.00	306.53	59.1%
19001160 62270	Utilities	5,000	5,501.32	.00	.00	-501.32	110.0%*
19001160 63050	Employer Contr. SSI	1,476	1,136.01	.00	.00	339.99	77.0%
19001160 68580	Grounds and Mainten	4,250	2,879.76	276.66	.00	1,370.24	67.8%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR: 1900 Forest Preserve	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL Ellis House	22,450	22,450	18,865.81	1,143.06	.00	3,584.19	84.0%
19001161 Ellis Barn							
19001161 51390 Salaries - Full Tim	10,974	10,974	8,905.47	844.12	.00	2,068.53	81.2%
19001161 62270 Utilities	5,000	5,000	5,112.59	1,284.07	.00	-112.59	102.3%*
19001161 63050 Employer Contr. SSI	1,476	1,476	1,256.20	113.71	.00	219.80	85.1%
19001161 68580 Grounds and Mainten	3,200	3,200	2,549.65	169.52	.00	650.35	79.7%
TOTAL Ellis Barn	20,650	20,650	17,823.91	2,411.42	.00	2,826.09	86.3%
19001162 Ellis Grounds							
19001162 42250 Revenue	-27,997	-27,997	-27,457.90	.00	.00	-539.10	98.1%*
19001162 51390 Salaries - Full Tim	21,947	21,947	17,810.72	1,688.22	.00	4,136.28	81.2%
19001162 63050 Employer Contr. SSI	3,100	3,100	2,294.69	227.40	.00	805.31	74.0%
19001162 68580 Grounds and Mainten	6,400	6,400	4,770.32	136.87	.00	1,629.68	74.5%
TOTAL Ellis Grounds	3,450	3,450	-2,582.17	2,052.49	.00	6,032.17	-74.8%
19001163 Ellis Camps							
19001163 42250 Revenue	-13,750	-13,750	-12,364.00	.00	.00	-1,386.00	89.9%*
19001163 51160 Salaries - Part Tim	3,790	3,790	5,532.46	1,253.55	.00	-1,742.46	146.0%*
19001163 63030 Program Supplies	450	450	374.87	.00	.00	75.13	83.3%
19001163 63040 Security Deposit Re	0	0	561.63	.00	.00	-561.63	100.0%*
19001163 63050 Employer Contr. SSI	350	350	534.48	168.86	.00	-184.48	152.7%*
TOTAL Ellis Camps	-9,160	-9,160	-5,360.56	1,422.41	.00	-3,739.44	58.5%
19001164 Ellis Riding Lessons							
19001164 42250 Revenue	-63,800	-63,800	-49,321.00	-8,137.00	.00	-14,479.00	77.3%*
19001164 42860 Donations	-1	-1	.00	.00	.00	-1.00	.0%*
19001164 51160 Salaries - Part Tim	45,900	45,900	40,683.10	4,837.25	.00	5,216.90	88.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR: 1900	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19001164 63000 Animal Care & Suppl	12,000	12,000	8,879.34	564.93	.00	3,120.66	74.0%
19001164 63010 Horse Acquisition &	2,500	2,500	.00	.00	.00	2,500.00	.0%
19001164 63020 Vet & Farrier	9,000	9,000	6,030.00	665.00	.00	2,970.00	67.0%
19001164 63050 Employer Contr. SSI	5,500	5,500	4,503.50	410.19	.00	996.50	81.9%
TOTAL Ellis Riding Lessons	11,099	11,099	10,774.94	-1,659.63	.00	324.06	97.1%
19001165 Ellis Birthday Parties							
19001165 42250 Revenue	-6,000	-6,000	-3,813.00	-640.00	.00	-2,187.00	63.6%*
19001165 51160 Salaries - Part Tim	7,750	7,750	3,581.13	394.61	.00	4,168.87	46.2%
19001165 63030 Program supplies	450	450	227.40	.00	.00	222.60	50.5%
19001165 63050 Employer Contr. SSI	872	872	516.72	53.16	.00	355.28	59.3%
TOTAL Ellis Birthday Parties	3,072	3,072	512.25	-192.23	.00	2,559.75	16.7%
19001166 Ellis Public Programs							
19001166 42250 Revenue	-3,000	-3,000	-423.00	.00	.00	-2,577.00	14.1%*
19001166 51160 Salaries - Part Tim	2,000	2,000	63.90	.00	.00	1,936.10	3.2%
19001166 63050 Employer Contr. SSI	200	200	8.62	.00	.00	191.38	4.3%
19001166 68570 Volunteer Expense	150	150	.00	.00	.00	150.00	.0%
TOTAL Ellis Public Programs	-650	-650	-350.48	.00	.00	-299.52	53.9%
19001167 Ellis Sunrise Center							
19001167 42250 Revenue	-13,760	-13,760	-11,869.75	-350.00	.00	-1,890.25	86.3%*
19001167 51160 Salaries - Part Tim	22,000	22,000	18,981.62	1,738.08	.00	3,018.38	86.3%
19001167 63000 Animal Care & Suppl	3,000	3,000	2,278.66	447.13	.00	721.34	76.0%
19001167 63020 Vet & Farrier	500	500	.00	.00	.00	500.00	.0%
19001167 63050 Employer Contr. SSI	2,200	2,200	1,933.36	151.15	.00	266.64	87.9%
TOTAL Ellis Sunrise Center	13,940	13,940	11,323.89	1,986.36	.00	2,616.11	81.2%
19001168 Ellis weddings							
19001168 42250 Revenue	-4,500	-4,500	-5,350.00	.00	.00	850.00	118.9%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001168 43450 Security Deposit Re	-5,000	-5,000	-2,400.00	-1,000.00	.00	-2,600.00	48.0%*
19001168 51160 Salaries - Part Tim	750	750	622.40	259.20	.00	1,27.60	83.0%
19001168 63040 Security Deposit Re	5,000	5,000	1,000.00	.00	.00	4,000.00	20.0%
19001168 63050 Employer Contr. SSI	100	100	27.78	.00	.00	72.22	27.8%
19001168 63070 Refuse Pickup	1,700	1,700	1,174.65	107.73	.00	525.35	69.1%
TOTAL ELTis Weddings	-1,950	-1,950	-4,925.17	-633.07	.00	2,975.17	252.6%
19001169 ELTis Other Rentals							
19001169 42250 Revenue	-3,400	-3,400	-3,470.00	-675.00	.00	70.00	102.1%
19001169 43450 Security Deposit Re	-1,000	-1,000	-970.00	-172.50	.00	-30.00	97.0%*
19001169 51160 Salaries - Part Tim	750	750	74.00	.00	.00	676.00	9.9%
19001169 63040 Security Deposit Re	1,000	1,000	497.50	.00	.00	502.50	49.8%
19001169 63050 Employer Contr. SSI	100	100	.00	.00	.00	100.00	.0%
TOTAL ELTis Other Rentals	-2,550	-2,550	-3,868.50	-847.50	.00	1,318.50	151.7%
19001171 Hoover							
19001171 42250 Revenue	-5,900	-5,900	-7,600.00	-550.00	.00	1,700.00	128.8%
19001171 51160 Salaries - Part Tim	25,025	25,025	14,518.87	1,366.72	.00	10,506.13	58.0%
19001171 51390 Salaries - Full Tim	47,452	47,452	17,987.29	2,346.13	.00	29,464.71	37.9%
19001171 62270 Utilities	4,600	4,600	2,840.00	285.00	.00	1,760.00	61.7%
19001171 63040 Security Deposit Re	13,500	13,500	9,988.75	1,187.50	.00	3,511.25	74.0%
19001171 63050 Employer Contr. SSI	9,536	9,536	4,071.25	316.27	.00	5,464.75	42.7%
19001171 63060 ER Contr Health/Den	13,875	13,875	4,732.00	509.35	.00	9,143.00	34.1%
19001171 63090 Natural Gas	9,500	9,500	5,253.10	320.53	.00	4,246.90	55.3%
19001171 63100 Electric	15,000	15,000	16,644.66	1,108.85	.00	-1,644.66	111.0%*
19001171 63110 Shop Supplies	3,250	3,250	3,908.85	1,124.90	.00	-658.85	120.3%*
19001171 63120 Building Maintenananc	7,000	7,000	16,392.96	39.32	.00	-9,392.96	234.2%*
19001171 66500 Miscellaneous Expen	1,400	1,400	904.98	.00	.00	495.02	64.6%
19001171 68580 Grounds and Mainten	5,000	5,000	2,173.15	.00	.00	2,826.85	43.5%
TOTAL Hoover	149,238	149,238	91,815.86	7,054.57	.00	57,422.14	61.5%
19001172 Hoover Bunkhouse							
19001172 42250 Revenue	-34,000	-34,000	-29,611.00	-1,365.00	.00	-4,389.00	87.1%*

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001172 43450 Security Deposit Re	-5,300	-5,300	-5,700.00	-400.00	.00	400.00	107.5%
19001172 51160 Salaries - Part Tim	12,513	12,513	7,259.56	683.37	.00	5,253.44	58.0%
19001172 51390 Salaries - Full Tim	23,726	23,726	8,993.77	1,173.09	.00	14,732.23	37.9%
19001172 63050 Employer Contr. SSI	4,768	4,768	2,043.38	158.17	.00	2,724.62	42.9%
19001172 63060 ER Contr Health/Den	6,937	6,937	2,366.02	254.68	.00	4,570.98	34.1%
TOTAL Hoover Bunkhouse	8,644	8,644	-14,648.27	504.31	.00	23,292.27	-169.5%
19001173 Hoover Campsite							
19001173 42250 Revenue	-6,000	-6,000	-5,680.00	-175.00	.00	-320.00	94.7%*
19001173 51160 Salaries - Part Tim	6,256	6,256	3,629.81	341.69	.00	2,626.19	58.0%
19001173 51390 Salaries - Full Tim	11,863	11,863	4,496.90	586.54	.00	7,366.10	37.9%
19001173 63050 Employer Contr. SSI	2,384	2,384	1,017.87	79.08	.00	1,366.13	42.7%
19001173 63060 ER Contr Health/Den	3,469	3,469	1,183.01	127.34	.00	2,285.99	34.1%
TOTAL Hoover Campsite	17,972	17,972	4,647.59	959.65	.00	13,324.41	25.9%
19001174 Hoover Meadowhawk Lodge							
19001174 42250 Revenue	-38,000	-38,000	-35,908.50	-4,430.00	.00	-2,091.50	94.5%*
19001174 43450 Security Deposit Re	-8,200	-8,200	-6,771.25	-487.50	.00	-1,428.75	82.6%*
19001174 51160 Salaries - Part Tim	6,256	6,256	6,358.84	868.19	.00	-102.84	101.6%*
19001174 51390 Salaries - Full Tim	18,112	18,112	4,319.50	586.54	.00	13,792.50	23.8%
19001174 63050 Employer Contr. SSI	2,863	2,863	1,152.66	79.08	.00	1,710.34	40.3%
19001174 63060 ER Contr Health/Den	3,469	3,469	1,183.01	127.34	.00	2,285.99	34.1%
TOTAL Hoover Meadowhawk Lodge	-15,500	-15,500	-29,665.74	-3,256.35	.00	14,165.74	191.4%
19001176 Environmental Education School							
19001176 42250 Revenue	-20,000	-20,000	-15,006.00	-2,904.00	.00	-4,994.00	75.0%*
19001176 51160 Salaries - Part Tim	14,000	14,000	10,447.12	1,471.49	.00	3,552.88	74.6%
19001176 51390 Salaries - Full Tim	2,723	2,723	2,203.28	213.82	.00	519.72	80.9%
19001176 63030 Program Supplies	700	700	54.11	33.93	.00	645.89	7.7%
19001176 63050 Employer Contr. SSI	1,681	1,681	1,495.66	106.49	.00	185.34	89.0%
TOTAL Environmental Education Sch	-896	-896	-805.83	-1,078.27	.00	-90.17	89.9%
19001177 Environmental Education Camps							

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001177 42250 Revenue	-39,500	-39,500	-44,240.00	.00	.00	4,740.00	112.0%
19001177 51160 Salaries - Part Tim	28,000	28,000	37,093.41	2,615.91	.00	-9,093.41	132.5%*
19001177 51390 Salaries - Full Tim	6,535	6,535	84.66	.00	.00	6,450.34	1.3%
19001177 63030 Program Supplies	1,500	1,500	1,205.98	80.85	.00	294.02	80.4%
19001177 63040 Security Deposit Re	500	500	170.00	.00	.00	330.00	34.0%
19001177 63050 Employer Contr. SSI	3,447	3,447	3,146.52	348.83	.00	300.48	91.3%
TOTAL Environmental Education Cam	482	482	-2,539.43	3,045.59	.00	3,021.43	-526.9%
19001178 Environmental Educ. Natrl Beg.							
19001178 42250 Revenue	-145,000	-145,000	-148,171.00	-1,200.00	.00	3,171.00	102.2%
19001178 42860 Donations	-1,500	-1,500	.00	.00	.00	-1,500.00	.0%*
19001178 51160 Salaries - Part Tim	79,150	79,150	50,953.52	6,472.13	.00	28,196.48	64.4%
19001178 51390 Salaries - Full Tim	45,476	45,476	42,160.78	4,032.64	.00	3,315.22	92.7%
19001178 63030 Program Supplies	4,000	4,000	2,566.61	579.46	.00	1,433.39	64.2%
19001178 63040 Security Deposit Re	2,200	2,200	4,660.00	.00	.00	-2,460.00	211.8%*
19001178 63050 Employer Contr. SSI	16,335	16,335	12,966.59	1,066.91	.00	3,368.41	79.4%
TOTAL Environmental Educ. Natrl B	661	661	-34,863.50	10,951.14	.00	35,524.50	-5274.4%
19001179 Environ. Educ. Other Pb1c Prg							
19001179 42250 Revenue	-20,000	-20,000	-14,627.00	-3,176.00	.00	-5,373.00	73.1%*
19001179 51160 Salaries - Part Tim	12,000	12,000	9,842.88	1,059.74	.00	2,157.12	82.0%
19001179 51390 Salaries - Full Tim	2,723	2,723	2,193.20	213.82	.00	529.80	80.5%
19001179 63030 Program supplies	750	750	808.94	.00	.00	-58.94	107.9%*
19001179 63040 Security Deposit Re	500	500	12.00	.00	.00	488.00	2.4%
19001179 63050 Employer Contr. SSI	1,471	1,471	1,478.17	109.42	.00	-7.17	100.5%*
TOTAL Environ. Educ. Other Pb1c P	-2,556	-2,556	-291.81	-1,793.02	.00	-2,264.19	11.4%
19001180 Environ. Educ. Laws of Nature							
19001180 51160 Salaries - Part Tim	4,265	4,265	3,217.99	322.37	.00	1,047.01	75.5%
19001180 63030 Program Supplies	600	600	350.43	68.25	.00	249.57	58.4%
19001180 63050 Employer Contr. SSI	449	449	342.25	23.63	.00	106.75	76.2%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
1900 Forest Preserve	APPROP	BUDGET				BUDGET	USE/COL
TOTAL Environ, Educ, Laws of Natu	5,314	5,314	3,910.67	414.25	.00	1,403.33	73.6%
19001183 Grounds and Natural Resources							
19001183 42250 Revenue	-37,500	-37,500	-29,250.00	-100.00	.00	-8,250.00	78.0%*
19001183 42290 Civilian Force Arms	0	0	-1,240.00	.00	.00	1,240.00	100.0%
19001183 42860 Donations	-1,000	-1,000	-1,070.00	.00	.00	70.00	107.0%
19001183 42900 Picnic Fees and She	-8,000	-8,000	-6,705.00	-470.00	.00	-1,295.00	83.8%*
19001183 51160 Salaries - Part Tim	50,875	50,875	30,383.16	2,472.00	.00	20,491.84	59.7%
19001183 51390 Salaries - Full Tim	112,794	112,794	91,537.49	8,676.54	.00	21,256.51	81.2%
19001183 62160 Equipment	25,000	25,000	17,284.83	2,423.88	.00	7,715.17	69.1%
19001183 62180 Gasoline / Fuel / O	20,000	20,000	13,528.77	2,389.82	.00	6,471.23	67.6%
19001183 62400 Uniforms / Clothing	2,500	2,500	1,488.62	.00	.00	1,011.38	59.5%
19001183 63040 Security Deposit Re	160	160	50.00	.00	.00	110.00	31.3%
19001183 63050 Employer Contr. SSI	20,471	20,471	19,620.96	7,246.40	.00	850.04	95.8%
19001183 63060 ER Contr Health/Den	27,749	27,749	23,157.80	2,039.15	.00	4,591.20	83.5%
19001183 63070 Refuse Pickup	8,500	8,500	7,972.39	711.99	.00	527.61	93.8%
19001183 63090 Natural Gas	5,250	5,250	3,170.82	226.25	.00	2,079.18	60.4%
19001183 63110 Shop Supplies	9,000	9,000	5,316.24	165.58	.00	3,683.76	59.1%
19001183 63540 Telephones	8,000	8,000	6,561.66	359.34	.00	1,438.34	82.0%
19001183 68530 Preserve Improvemen	10,000	10,000	7,705.16	2,086.59	.00	2,294.84	77.1%
TOTAL Grounds and Natural Resourc	253,799	253,799	189,512.90	28,177.54	.00	64,286.10	74.7%
19001184 Pickerill - Pigott							
19001184 42250 Revenue	-14,000	-14,000	-12,015.00	-3,865.00	.00	-1,985.00	85.8%*
19001184 42900 Picnic Fees and She	-180	-180	-325.00	.00	.00	145.00	180.6%
19001184 43450 Security Deposit Re	-5,000	-5,000	-1,765.00	-405.00	.00	-3,235.00	35.3%*
19001184 51160 Salaries - Part Tim	3,125	3,125	1,693.50	27.00	.00	1,431.50	54.2%
19001184 63040 Security Deposit Re	5,000	5,000	1,765.00	405.00	.00	3,235.00	35.3%
19001184 63050 Employer Contr. SSI	239	239	104.43	.00	.00	134.57	43.7%
19001184 63100 Electric	2,700	2,700	6,849.39	357.05	.00	-4,149.39	253.7%*
TOTAL Pickerill - Pigott	-8,116	-8,116	-3,692.68	-3,480.95	.00	-4,423.32	45.5%
TOTAL Forest Preserve	0	0	-250,634.68	-240,686.51	.00	250,634.68	100.0%
TOTAL REVENUES	-1,569,627	-1,569,627	-1,357,853.03	-343,710.14	.00	-211,773.97	
TOTAL EXPENSES	1,569,627	1,569,627	1,107,218.35	103,023.63	.00	462,408.65	
PRIOR FUND BALANCE				652,394.30			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				250,634.68			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
1900 Forest Preserve	APPROP	BUDGET				BUDGET	USE/COL

REVISED FUND BALANCE				903,028.98			
----------------------	--	--	--	------------	--	--	--

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR: 1902	FP Debt Service 2012	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
190211 FP Debt Service 2012								
190211 41350	Interest Income	0	0	-4.66	.00	.00	4.66	100.0%
190211 61420	Trnsf. to FP Capital	0	0	1,081.90	.00	.00	-1,081.90	100.0%*
	TOTAL FP Debt Service 2012	0	0	1,077.24	.00	.00	-1,077.24	100.0%
	TOTAL FP Debt Service 2012	0	0	1,077.24	.00	.00	-1,077.24	100.0%
	TOTAL REVENUES	0	0	-4.66	.00	.00	4.66	
	TOTAL EXPENSES	0	0	1,081.90	.00	.00	-1,081.90	
	PRIOR FUND BALANCE				1,077.24			
	CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-1,077.24			
	REVISED FUND BALANCE				.00			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

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	-5,710,248	-5,710,248	-5,559,962.16	-2,315,051.49	.00	-150,285.84	97.4%*
190311 41350 Interest Income	-55,386	-55,386	-48,880.86	-8,251.24	.00	-6,505.14	88.3%*
190311 61380 Transfer to Debt Serv	0	0	1,936.64	.00	.00	-1,936.64	100.0%*
190311 61420 Trnsf. to FP Capital	81,467	81,467	98,714.98	.00	.00	-17,247.98	121.2%*
190311 66500 Miscellaneous Expense	81,467	81,467	675.00	.00	.00	-200.00	142.1%*
190311 68640 Fiscal Agent Fee	1,900	1,900	1,650.00	.00	.00	250.00	86.8%
190311 68710 Dbt SRV 2015 Interest	351,690	351,690	351,690.00	.00	.00	.00	100.0%
190311 68720 Dbt SRV 2015 Principa	45,000	45,000	45,000.00	.00	.00	.00	100.0%
190311 68730 Dbt SRV 2016 Interest	278,788	278,788	278,787.50	.00	.00	.50	100.0%
190311 68740 Dbt SRV 2016 Principa	230,000	230,000	230,000.00	.00	.00	.00	100.0%
190311 68750 Dbt SRV 2017 Interest	104,375	104,375	104,375.00	.00	.00	.00	100.0%
190311 68760 Dbt SRV 2017 Principa	4,175,000	4,175,000	4,175,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2015/2016/2	-496,939	-496,939	-321,013.90	-2,323,302.73	.00	-175,925.10	64.6%
TOTAL FP Debt Service 2015/2016/2	-496,939	-496,939	-321,013.90	-2,323,302.73	.00	-175,925.10	64.6%
TOTAL REVENUES	-5,765,634	-5,765,634	-5,608,843.02	-2,323,302.73	.00	-156,790.98	
TOTAL EXPENSES	5,268,695	5,268,695	5,287,829.12	.00	.00	-19,134.12	

PRIOR FUND BALANCE 5,849,640.18
 CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES 321,013.90
 REVISED FUND BALANCE 6,170,654.08

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1904 KCFPD Endowment Fund							
190411 KCFPD Endowment Fund							
190411 40500 Trn fr Pick-Pigt IDNR	-300,000	-300,000	.00	.00	.00	-300,000.00	.0%**
190411 41350 Interest Income	-30,000	-30,000	-46,134.61	-4,716.15	.00	16,134.61	153.8%
190411 41720 Donations - Hughes Es	-160,000	-160,000	-10,000.00	.00	.00	-150,000.00	6.3%**
190411 42970 Grant Award	-300,000	-300,000	-300,000.00	.00	.00	.00	100.0%
190411 61390 Trans to Pickeri11-pi	300,000	300,000	.00	.00	.00	300,000.00	.0%
190411 62150 Contractual Services	170,550	170,550	92,583.89	.00	.00	77,966.11	54.3%
190411 70330 Construction	1,304,080	1,304,080	39,255.00	37,980.00	.00	1,264,825.00	3.0%
TOTAL KCFPD Endowment Fund	984,630	984,630	-224,295.72	33,263.85	.00	1,208,925.72	-22.8%
TOTAL KCFPD Endowment Fund	984,630	984,630	-224,295.72	33,263.85	.00	1,208,925.72	-22.8%
TOTAL REVENUES	-790,000	-790,000	-356,134.61	-4,716.15	.00	-433,865.39	
TOTAL EXPENSES	1,774,630	1,774,630	131,838.89	37,980.00	.00	1,642,791.11	
PRIOR FUND BALANCE			846,055.65				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			224,295.72				
REVISED FUND BALANCE			1,070,351.37				

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1905 KCFPD Project Fund #1							
190511 KCFPD Project Fund #1							
190511 40500 Trn fr Pick-Pigt IDNR	-504,842	-504,842	.00	.00	.00	-504,842.00	.0%*
190511 42970 Grant Award	-504,842	-504,842	.00	.00	.00	-504,842.00	.0%*
190511 43880 Kendall County Escrow	-336,562	-336,562	.00	.00	.00	-336,562.00	.0%*
190511 61390 Trans to Picker11-Pi	504,842	504,842	.00	.00	.00	504,842.00	.0%
190511 70060 Consultants	110,000	110,000	2,480.00	.00	.00	107,520.00	2.3%
190511 70330 Construction	731,404	731,404	.00	.00	.00	731,404.00	.0%
TOTAL KCFPD Project Fund #1	0	0	2,480.00	.00	.00	-2,480.00	100.0%
TOTAL KCFPD Project Fund #1	0	0	2,480.00	.00	.00	-2,480.00	100.0%
TOTAL REVENUES	-1,346,246	-1,346,246	.00	.00	.00	-1,346,246.00	
TOTAL EXPENSES	1,346,246	1,346,246	2,480.00	.00	.00	1,343,766.00	
PRIOR FUND BALANCE			.00				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-2,480.00				
REVISED FUND BALANCE			-2,480.00				



YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

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 40510 Transf. frm 2012/16/1	-81,467	-81,467	-99,796.88	.00	.00	18,329.88	122.5%
190711 41350 Interest Income	-6,000	-6,000	-23,516.74	-1,608.28	.00	17,516.74	391.9%
190711 42490 Other Revenue	0	0	-550.00	.00	.00	550.00	100.0%
190711 62160 Equipment	200,000	200,000	66,658.36	.00	.00	133,341.64	33.3%
190711 66500 Miscellaneous Expense	30,000	30,000	23,550.78	3,744.40	.00	6,449.22	78.5%
190711 68500 Project Fund Expenses	160,000	160,000	44,388.99	650.54	.00	115,611.01	27.7%
TOTAL Forest Preserve Capital Exp	302,533	302,533	10,734.51	2,786.66	.00	291,798.49	3.5%
TOTAL Forest Preserve Capital Exp	302,533	302,533	10,734.51	2,786.66	.00	291,798.49	3.5%
TOTAL REVENUES	-87,467	-87,467	-123,863.62	-1,608.28	.00	36,396.62	
TOTAL EXPENSES	390,000	390,000	134,598.13	4,394.94	.00	255,401.87	
PRIOR FUND BALANCE				487,872.81			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-10,734.51			
REVISED FUND BALANCE				477,138.30			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:		ORIGINAL	REVISED	YTD	MTD	ENCUMBRANCES	AVAILABLE	PCT
1910	FP Land Cash	APPROP	BUDGET	ACTUAL	ACTUAL		BUDGET	USE/COL
191011 FP Land Cash								
191011	40330 Transf. fr FP Land Ca	-114,757	-114,757	-141,282.45	-141,282.45	.00	26,525.45	123.1%
191011	41350 Interest Income	0	0	-1,092.87	-1,092.87	.00	1,092.87	100.0%
191011	42970 Grant Award	-75,000	-75,000	.00	.00	.00	-75,000.00	.0%*
191011	67410 Land Acquisition	325,161	325,161	.00	.00	.00	325,161.00	.0%
	TOTAL FP Land Cash	135,404	135,404	-142,375.32	-142,375.32	.00	277,779.32	-105.1%
	TOTAL FP Land Cash	135,404	135,404	-142,375.32	-142,375.32	.00	277,779.32	-105.1%
	TOTAL REVENUES	-189,757	-189,757	-142,375.32	-142,375.32	.00	-47,381.68	
	TOTAL EXPENSES	325,161	325,161	.00	.00	.00	325,161.00	
	PRIOR FUND BALANCE			135,404.75	135,404.75			
	CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			142,375.32	142,375.32			
	REVISED FUND BALANCE			277,780.07	277,780.07			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19111 FP Liability Insurance Fund							
<u>191111 FP Liability Insurance Fund</u>							
191111 41350 Interest Income	0	0	-174.19	-174.19	.00	174.19	100.0%
191111 68990 Claims	25,000	25,000	2,200.00	.00	.00	22,800.00	8.8%
TOTAL FP Liability Insurance Fund	25,000	25,000	2,025.81	-174.19	.00	22,974.19	8.1%
TOTAL FP Liability Insurance Fund	25,000	25,000	2,025.81	-174.19	.00	22,974.19	8.1%
TOTAL REVENUES	0	0	-174.19	-174.19	.00	174.19	
TOTAL EXPENSES	25,000	25,000	2,200.00	.00	.00	22,800.00	
PRIOR FUND BALANCE			46,300.00				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-2,025.81				
REVISED FUND BALANCE			44,274.19				

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1913 KCFP Grant Funded Proj Reserve							
191311 KCFP Grant Funded Proj Reserve							
191311 41350 Interest Income	0	0	-3,271.27	-3,271.27	.00	3,271.27	100.0%
191311 61360 Transf to FP OSLAD Gr	504,842	504,842	.00	.00	.00	504,842.00	.0%
191311 61570 Trn to Rest Subat 190	300,000	300,000	.00	.00	.00	300,000.00	.0%
TOTAL KCFP Grant Funded Proj Rese	804,842	804,842	-3,271.27	-3,271.27	.00	808,113.27	-.4%
TOTAL KCFP Grant Funded Proj Rese	804,842	804,842	-3,271.27	-3,271.27	.00	808,113.27	-.4%
TOTAL REVENUES	0	0	-3,271.27	-3,271.27	.00	3,271.27	
TOTAL EXPENSES	804,842	804,842	.00	.00	.00	804,842.00	
PRIOR FUND BALANCE			828,200.00				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			3,271.27				
REVISED FUND BALANCE			831,471.27				



YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

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	-100,000.00	.00	.00	.00	100.0%
191411 41350 Interest Income	0	0	-68.13	-68.13	.00	68.13	100.0%
191411 51160 Salaries - Part Time	0	0	6,463.06	1,800.81	.00	-6,463.06	100.0%*
191411 51390 Salaries - Full Time	39,028	39,028	24,811.77	1,800.00	.00	14,216.23	63.6%
191411 61160 Transf. to IMRF Fund	2,272	2,272	1,895.44	104.81	.00	376.56	83.4%
191411 63050 Employer Contr., SSI &	2,986	2,986	2,489.12	137.76	.00	496.88	83.4%
191411 63060 Employer Cont Hlthben	13,875	13,875	8,514.05	.00	.00	5,360.95	61.4%
191411 68530 Preserve Improvements	98,139	98,139	27,931.41	7,709.60	.00	70,207.59	28.5%
TOTAL FP American Rescue Plan Act	56,300	56,300	-27,963.28	9,684.85	.00	84,263.28	-49.7%
TOTAL FP American Rescue Plan Act	56,300	56,300	-27,963.28	9,684.85	.00	84,263.28	-49.7%
TOTAL REVENUES	-100,000	-100,000	-100,068.13	-68.13	.00	68.13	
TOTAL EXPENSES	156,300	156,300	72,104.85	9,752.98	.00	84,195.15	
PRIOR FUND BALANCE				58,263.73			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				27,963.28			
REVISED FUND BALANCE				86,227.01			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

ACCOUNTS FOR: 1915	FP Debt Service 2021	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
191511 FP Debt Service 2021								
191511 40510	Transf. frm 2012/16/1	0	0	-1,936.64	.00	.00	1,936.64	100.0%
191511 41010	Current Property Tax	-82,544	-82,544	-80,660.92	-33,585.51	.00	-1,883.08	97.7%*
191511 41350	Interest Income	-100	-100	-508.28	-508.28	.00	408.28	508.3%
191511 66500	Miscellaneous Expense	475	475	.00	.00	.00	475.00	.0%
191511 68640	Fiscal Agent Fee	1,107	1,107	475.00	.00	.00	632.00	42.9%
191511 68790	Dbt Srv 2021 Interest	33,544	33,544	33,543.76	.00	.00	.24	100.0%
191511 68800	Dbt Srv 2021 Principa	50,000	50,000	50,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2021		2,482	2,482	912.92	-34,093.79	.00	1,569.08	36.8%
TOTAL FP Debt Service 2021		2,482	2,482	912.92	-34,093.79	.00	1,569.08	36.8%
TOTAL REVENUES		-82,644	-82,644	-83,105.84	-34,093.79	.00	461.84	
TOTAL EXPENSES		85,126	85,126	84,018.76	.00	.00	1,107.24	
PRIOR FUND BALANCE					65,335.24			
CHANGE IN FUND BAL - NET OF REVENUES/EXPENSES					-912.92			
REVISED FUND BALANCE					64,422.32			



YEAR-TO-DATE BUDGET REPORT

FOR 2024 10

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	1,814,252	1,814,252	-952,323.69	-2,698,168.45	.00	2,766,575.69	-52.5%

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

EXHIBIT B - ANR Pipeline / TC Energy Easement Agreement

RESOLUTION #24-12-001

DRAFT FOR KCFPD FINANCE COMMITTEE REVIEW

23-Oct-24

Plat of Survey Acreages

Parcel #	99-Year Term 60' easement	"Temporary" 50' Workspace (*) (Temp - Overlap)	"Additional Temporary" 25' Add'l Workspace + (*)	"Overlap of Existing"
04-04-400-011	0.536	0.337	0.216	0.132
04-09-100-008	0.635	0.68	0.582	0.128
04-10-100-001	0.922	0.725	0.348	0.239

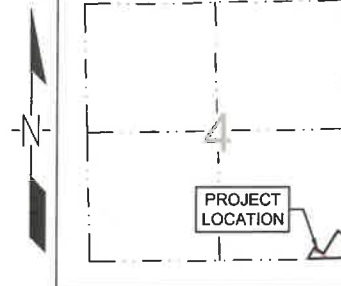
Total acreages requested	2.093	1.742	1.146
Easement Cost per Acre	\$55,969.34	\$15,000.00	\$15,000.00
Totals	\$117,143.83	\$26,130.00	\$17,190.00
Total Easement Cost	\$160,463.83		
Application Fee	\$750.00	Paid	
Admin Fee	\$8,250.00		
Gov. Relations Contribution	<u>\$20,000.00</u>		
Grand Total Now Due	\$188,713.83		

Temp. Easement Variance	<i>Per Ord. #06-04-01 "The term of a temporary easement shall not exceed 90-days. When a temporary easement expires, an Application may be submitted for a subsequent temporary easement."</i>
-------------------------	--

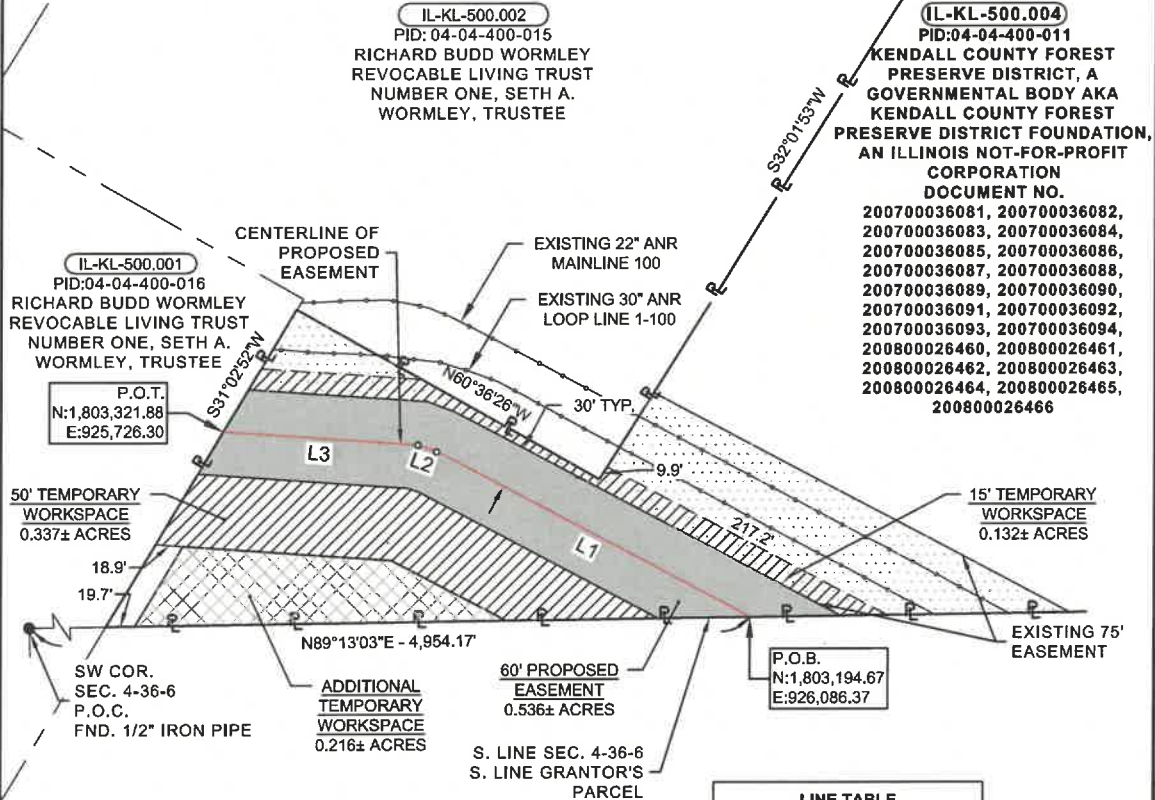
NOTES

1. THIS IS AN EASEMENT DRAWING AND DOES NOT REPRESENT A BOUNDARY SURVEY OF THE GRANTOR'S LAND PURSUANT TO TITLE 68: CHAPTER VII: SUBCHAPTER b: PART 1270 : SECTION 1270.56 OF THE ILLINOIS ADMINISTRATIVE CODE.
2. INFORMATION DEPICTED HEREON IS BASED UPON A FIELD SURVEY TO LOCATE LINES NECESSARY FOR ENGINEERING DESIGN AND EASEMENT ACQUISITION FROM LAND RECORD INFORMATION PROVIDED BY THE CLIENT.
3. THIS PLAT DOES NOT PURPORT TO SHOW THE LOCATION OF EXISTING EASEMENTS, RIGHT-OF-WAYS OR RESTRICTIONS UNLESS OTHERWISE SHOWN.
4. BEARINGS, DISTANCES AND COORDINATES SHOWN HEREON ARE BASED UPON THE ILLINOIS COORDINATE SYSTEM 1983, 2011 ADJUSTMENT: EAST ZONE (US SURVEY FOOT), AS DERIVED BY STATIC GPS OBSERVATIONS TIED TO THE NOAA CORS NETWORK.
5. FIELD WORK COMPLETED JULY 16, 2024.

EXHIBIT "A"
KENDALL COUNTY, ILLINOIS
SECTION 4,
TOWNSHIP 36N, RANGE 6E



VICINITY MAP
N.T.S.



LEGEND

- CP COMPUTED POINT
- MON FOUND MONUMENT AS DESCRIBED
- EXISTING PERMANENT EASEMENT
- EXISTING PIPELINE
- LINE NOT TO SCALE
- SECTION LINE
- PROPERTY BOUNDARY
- ADJOINING PROPERTY
- CENTERLINE PROPOSED EASEMENT
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCING
- P.O.T. POINT OF TERMINATION
- T.W.S. PROPOSED TEMPORARY WORKSPACE
- A.T.W.S. PROPOSED ADDITIONAL TEMPORARY WORKSPACE
- P.E.R.W. PROPOSED PERMANENT EASEMENT & RIGHT-OF-WAY
- T.A.R. PROPOSED TEMPORARY ACCESS ROAD
- P.A.R. PROPOSED PERMANENT ACCESS ROAD

LINE TABLE

LINE	BEARING	DISTANCE
L1	N62°09'37"W	242.85'
L2	N70°03'52"W	13.55'
L3	N86°02'22"W	132.91'



I HEREBY STATE THAT THIS SURVEY WAS PERFORMED UNDER MY DIRECT SUPERVISION AND CONTROL, AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF ILLINOIS.

Darrell A. Poundstone
 DARRELL A. POUNDSTONE September 4, 2024
 LICENSED PROFESSIONAL LAND SURVEYOR
 ND. 035-003485 - EXPIRES November 30, 2024



TOTAL DISTANCE ACROSS PROPERTY
 389.31 FEET - 23.59 RODS

TOTAL AREA

P.E.R.W.:	0.536 ACRES	
T.W.S.:	0.469 ACRES	
A.T.W.S.:	0.216 ACRES	

ANR PIPELINE COMPANY	PLAT OF EASEMENT		 TRC Pipeline Services, LLC 2087 E. 71st Street Tulsa, OK 74136 (860) 298-6347 Firm License No. 184.001811-0010 www.trccompanies.com
	KENDALL COUNTY FOREST PRESERVE DISTRICT, A GOVERNMENTAL BODY AKA KENDALL COUNTY FOREST PRESERVE DISTRICT FOUNDATION, AN ILLINOIS NOT-FOR-PROFIT CORPORATION		

REV#	DATE	DESCRIPTION	DWG BY:	MD	APP BY:	DAP	JOB #	548751
B	9/04/2024	UPDATE LANDOWNER NAME	CKD BY:	JEW	DATE:	9/4/24	SCALE:	1"=100'
A	8/23/2024	ISSUE FOR USE	DWG #:	M.002443-AHP-TRC-A-PLAT-0002			SHEET NO.	1 OF 1

EXHIBIT "B"

**IL-KL-500.004
KENDALL COUNTY
PIN 04-04-400-011**

PERMANENT EASEMENT & RIGHT OF WAY

Part of the Southeast Quarter of Section 4, Township 36 North, Range 6 East of the Third Principal Meridian, being a description of a sixty (60) feet wide Permanent Easement & Right of Way being over, through and across Grantor's parcel of land as described in Document Number 200700036081, 200700036082, 200700036083, 200700036084, 200700036085, 200700036086, 200700036087, 200700036088, 200700036089, 200700036090, 200700036091, 200700036092, 200700036093, 200700036094, 200800026460, 200800026461, 200800026462, 200800026463, 200800026464, 200800026465 and 200800026466 of the Official Records of Kendall County, Illinois, said sixty (60) feet wide Permanent Easement & Right of Way lying thirty (30) feet on each side of the herein described centerline, the sidelines of said Permanent Easement & Right of Way being lengthened or shortened to meet the boundary lines of said tract and being more particularly described as follows:

COMMENCING at an iron pipe at the Southwest corner of said Section 4; thence North 89 degrees 13 minutes 03 seconds East on the South line of said Section 4, 4954.17 feet to the centerline of a proposed easement, said centerline being the **POINT OF BEGINNING**;


THENCE North 62 degrees 09 minutes 37 seconds West on said centerline 242.85 feet;

THENCE North 70 degrees 03 minutes 52 seconds West on said centerline 13.55 feet;

THENCE North 86 degrees 02 minutes 22 seconds West on said centerline 132.91 feet, to the West line of the Grantor's parcel and the **POINT OF TERMINATION** of said centerline and said Permanent Easement & Right of Way, containing 0.536 acres, more or less; together with any related temporary workspace and additional temporary workspace, as shown on Exhibit "A", all situated in Kendall County, Illinois.

Bearings, distances and coordinates shown hereon are based upon the Illinois Coordinate System of 1983, 2011 Adjustment: East Zone (US Survey Foot), as derived by static GPS observations tied to the NOAA CORS network, as derived from an on the ground survey performed by TRC Pipeline Services LLC, conducted in July of 2024.

This description was prepared in conjunction with a Plat of Easement (Exhibit "A"), prepared by TRC Pipeline Services, LLC, drawing number M.002443-AHP-TRC-A-PLAT-0002, Revision B, dated September 4, 2024.



Darrell A. Poundstone
Licensed Professional Land Surveyor
License No. 035-003485
Expires: November 30, 2024

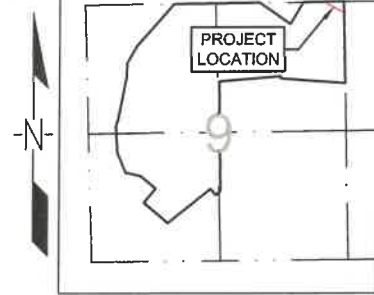


Date: September 4, 2024

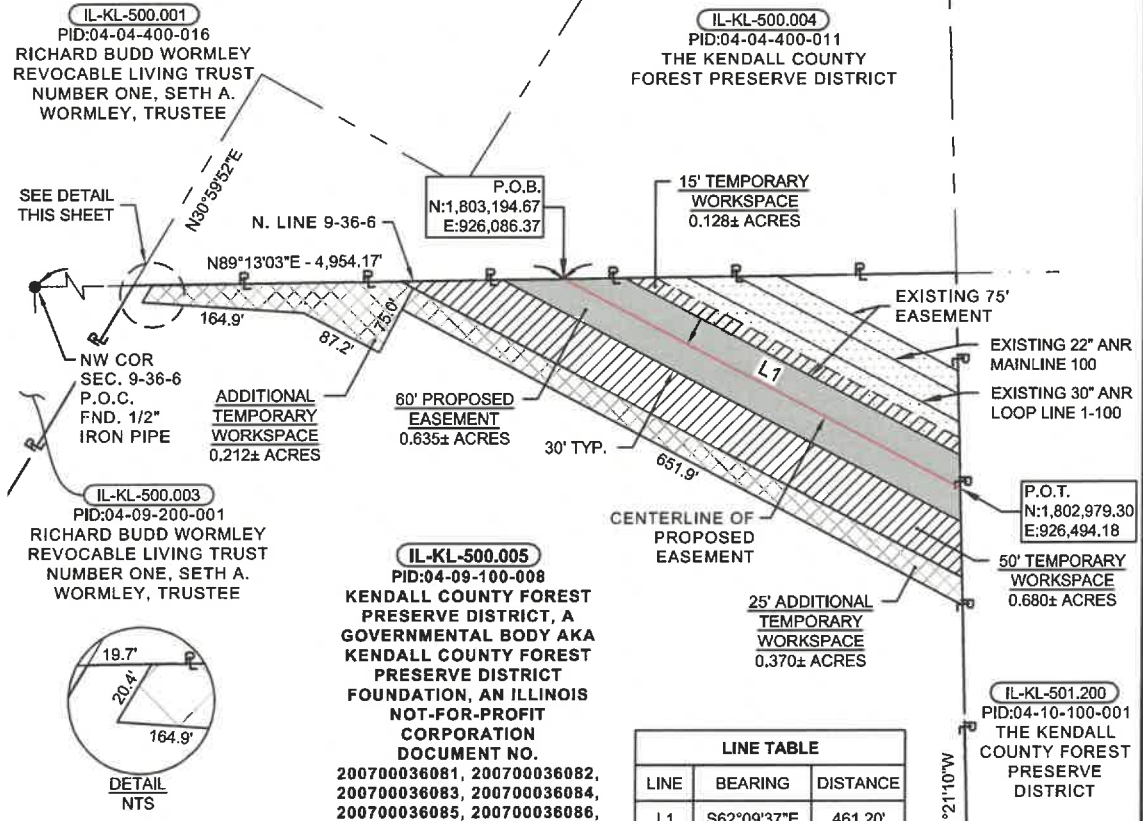
NOTES

1. THIS IS AN EASEMENT DRAWING AND DOES NOT REPRESENT A BOUNDARY SURVEY OF THE GRANTOR'S LAND PURSUANT TO TITLE 68: CHAPTER VII: SUBCHAPTER b: PART 1270 : SECTION 1270.56 OF THE ILLINOIS ADMINISTRATIVE CODE.
2. INFORMATION DEPICTED HEREON IS BASED UPON A FIELD SURVEY TO LOCATE LINES NECESSARY FOR ENGINEERING DESIGN AND EASEMENT ACQUISITION FROM LAND RECORD INFORMATION PROVIDED BY THE CLIENT.
3. THIS PLAT DOES NOT PURPORT TO SHOW THE LOCATION OF EXISTING EASEMENTS, RIGHT-OF-WAYS OR RESTRICTIONS UNLESS OTHERWISE SHOWN.
4. BEARINGS, DISTANCES AND COORDINATES SHOWN HEREON ARE BASED UPON THE ILLINOIS COORDINATE SYSTEM 1983, 2011 ADJUSTMENT: EAST ZONE (US SURVEY FOOT), AS DERIVED BY STATIC GPS OBSERVATIONS TIED TO THE NOAA CORS NETWORK.
5. FIELD WORK COMPLETED JULY 16, 2024.

EXHIBIT "A"
KENDALL COUNTY, ILLINOIS
SECTION 9,
TOWNSHIP 36N, RANGE 6E



VICINITY MAP
N.T.S.



LINE TABLE		
LINE	BEARING	DISTANCE
L1	S62°09'37"E	461.20'

LEGEND

- CP COMPUTED POINT
- MON FOUND MONUMENT AS DESCRIBED
- EXISTING PERMANENT EASEMENT
- - - EXISTING PIPELINE
- LINE NOT TO SCALE
- - - SECTION LINE
- PROPERTY BOUNDARY
- ADJOINING PROPERTY
- CENTERLINE PROPOSED EASEMENT
- P.O.B. POINT OF BEGINNING
- P.O.C. POINT OF COMMENCING
- P.O.T. POINT OF TERMINATION
- T.W.S. PROPOSED TEMPORARY WORKSPACE
- A.T.W.S. PROPOSED ADDITIONAL TEMPORARY WORKSPACE
- P.E.R.W. PROPOSED PERMANENT EASEMENT & RIGHT-OF-WAY
- T.A.R. PROPOSED TEMPORARY ACCESS ROAD
- P.A.R. PROPOSED PERMANENT ACCESS ROAD

TOTAL DISTANCE ACROSS PROPERTY	461.20 FEET - 27.95 RODS
TOTAL AREA	
P.E.R.W.:	0.635 ACRES
T.W.S.:	0.808 ACRES
A.T.W.S.:	0.582 ACRES



I HEREBY STATE THAT THIS SURVEY WAS PERFORMED UNDER MY DIRECT SUPERVISION AND CONTROL, AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF ILLINOIS.

Darrell A. Poundstone
 DARRELL A. POUNDSTONE September 4, 2024
 LICENSED PROFESSIONAL LAND SURVEYOR
 NO. 035-003485 - EXPIRES November 30, 2024

ANR PIPELINE COMPANY		PLAT OF EASEMENT KENDALL COUNTY FOREST PRESERVE DISTRICT, A GOVERNMENTAL BODY AKA KENDALL COUNTY FOREST PRESERVE DISTRICT FOUNDATION, AN ILLINOIS NOT-FOR-PROFIT CORPORATION		 TRC Pipeline Services, LLC 2087 E. 71st Street Tulsa, OK 74136 (860) 298-6347 Firm License No. 184.001811-0010 www.trccompanies.com				
REV#	DATE	DESCRIPTION	DWG BY:	MD	APP BY:	DAP	JOB #	548751
B	9/04/2024	UPDATE LANDOWNER NAME	CKD BY:	JEW	DATE:	9/4/24	SCALE:	1" = 150'
A	8/23/2024	ISSUE FOR USE	DWG #:	M.002443-AHP-TRC-A-PLAT-0003			SHEET NO.	1 OF 1

EXHIBIT "B"

**IL-KL-500.005
KENDALL COUNTY
PIN 04-09-100-008**

PERMANENT EASEMENT & RIGHT OF WAY


Part of the Northeast Quarter of Section 9, Township 36 North, Range 6 East of the Third Principal Meridian, being a description of a sixty (60) feet wide Permanent Easement & Right of Way being over, through and across Grantor's parcel of land as described in Document Number 200700036081, 200700036082, 200700036083, 200700036084, 200700036085, 200700036086, 200700036087, 200700036088, 200700036089, 200700036090, 200700036091, 200700036092, 200700036093, 200700036094, 200800026460, 200800026461, 200800026462, 200800026463, 200800026464, 200800026465, and 200800026466 of the Official Records of Kendall County, Illinois, said sixty (60) feet wide Permanent Easement & Right of Way lying thirty (30) feet on each side of the herein described centerline, the sidelines of said Permanent Easement & Right of Way being lengthened or shortened to meet the boundary lines of said tract and being more particularly described as follows:

COMMENCING at an iron pipe at the Northwest corner of said Section 9; thence North 89 degrees 13 minutes 03 seconds East on the North line of said Section 9, 4954.17 feet to the centerline of a proposed easement, said centerline being the **POINT OF BEGINNING**;

THENCE South 62 degrees 09 minutes 37 seconds East on said centerline 461.20 feet to the East line of the Grantor's parcel and the **POINT OF TERMINATION** of said centerline and said Permanent Easement & Right of Way, containing 0.635 acres, more or less; together with any related temporary workspace and additional temporary workspace, as shown on Exhibit "A", all situated in Kendall County, Illinois.

Bearings, distances and coordinates shown hereon are based upon the Illinois Coordinate System of 1983, 2011 Adjustment: East Zone (US Survey Foot), as derived by static GPS observations tied to the NOAA CORS network, as derived from an on the ground survey performed by TRC Pipeline Services LLC, conducted in July of 2024.

This description was prepared in conjunction with a Plat of Easement (Exhibit "A"), prepared by TRC Pipeline Services, LLC, drawing number M.002443-AHP-TRC-A-PLAT-0003, Revision B, dated September 4, 2024.



Darrell A. Poundstone
Licensed Professional Land Surveyor
License No. 035-003485
Expires: November 30, 2024

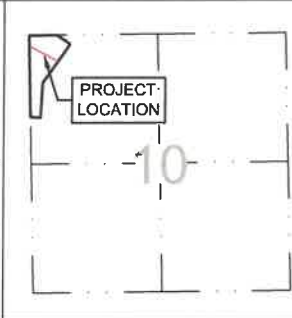
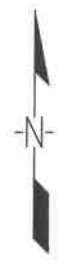


Date: September 4, 2024

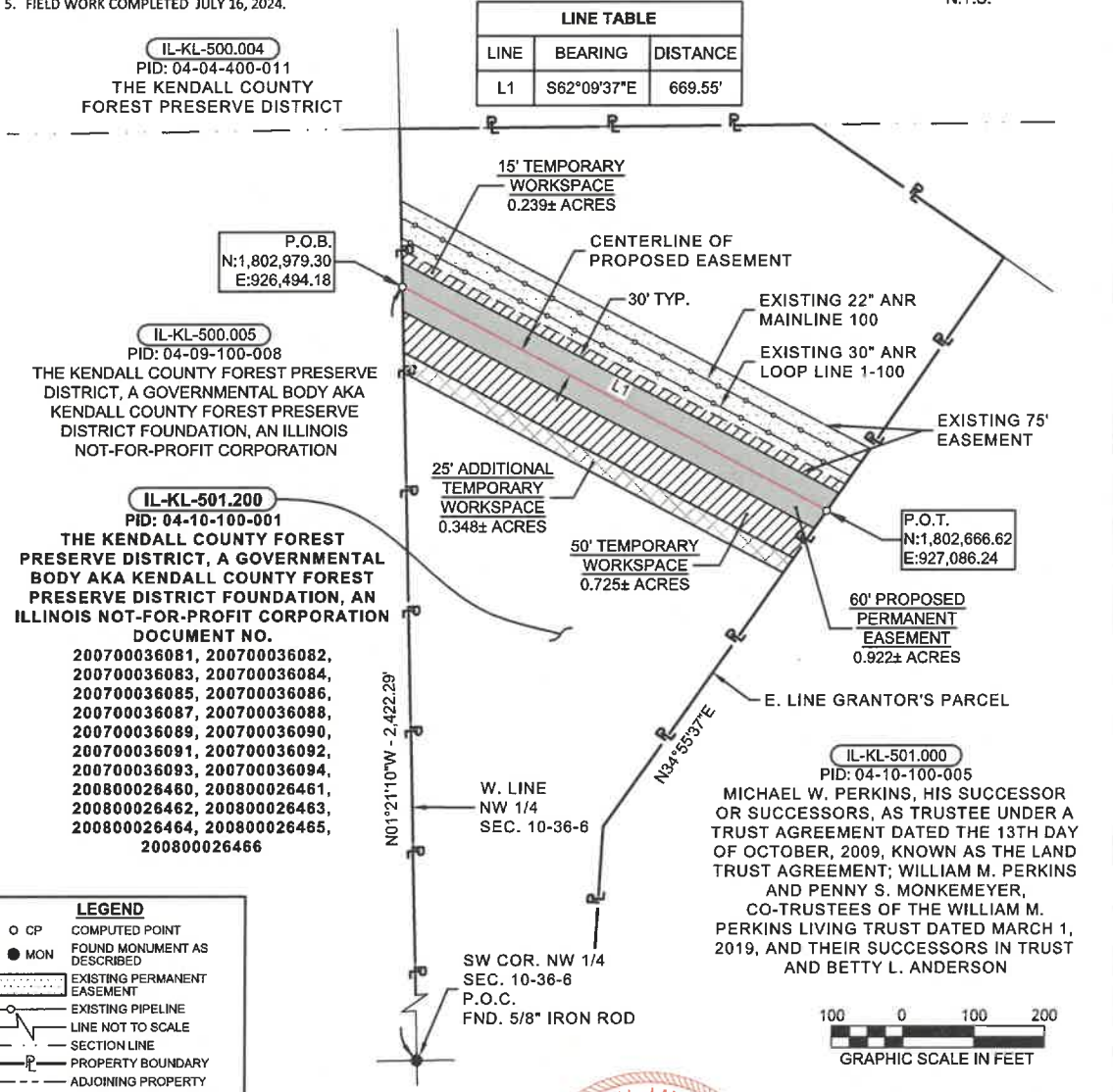
NOTES

1. THIS IS AN EASEMENT DRAWING AND DOES NOT REPRESENT A BOUNDARY SURVEY OF THE GRANTOR'S LAND PURSUANT TO TITLE 68: CHAPTER VII: SUBCHAPTER b: PART 1270 : SECTION 1270.56 OF THE ILLINOIS ADMINISTRATIVE CODE.
2. INFORMATION DEPICTED HEREON IS BASED UPON A FIELD SURVEY TO LOCATE LINES NECESSARY FOR ENGINEERING DESIGN AND EASEMENT ACQUISITION FROM LAND RECORD INFORMATION PROVIDED BY THE CLIENT.
3. THIS PLAT DOES NOT PURPORT TO SHOW THE LOCATION OF EXISTING EASEMENTS, RIGHT-OF-WAYS OR RESTRICTIONS UNLESS OTHERWISE SHOWN.
4. BEARINGS, DISTANCES AND COORDINATES SHOWN HEREON ARE BASED UPON THE ILLINOIS COORDINATE SYSTEM 1983, 2011 ADJUSTMENT: EAST ZONE (US SURVEY FOOT), AS DERIVED BY STATIC GPS OBSERVATIONS TIED TO THE NOAA CORS NETWORK.
5. FIELD WORK COMPLETED JULY 16, 2024.

EXHIBIT "A"
KENDALL COUNTY, ILLINOIS
SECTION 10,
TOWNSHIP 36N, RANGE 6E



VICINITY MAP
N.T.S.



LINE TABLE		
LINE	BEARING	DISTANCE
L1	S62°09'37"E	669.55'

IL-KL-500.004
 PID: 04-04-400-011
 THE KENDALL COUNTY
 FOREST PRESERVE DISTRICT

P.O.B.
 N:1,802,979.30
 E:926,494.18

IL-KL-500.005
 PID: 04-09-100-008
 THE KENDALL COUNTY FOREST PRESERVE DISTRICT, A GOVERNMENTAL BODY AKA KENDALL COUNTY FOREST PRESERVE DISTRICT FOUNDATION, AN ILLINOIS NOT-FOR-PROFIT CORPORATION

IL-KL-501.200
 PID: 04-10-100-001
 THE KENDALL COUNTY FOREST PRESERVE DISTRICT, A GOVERNMENTAL BODY AKA KENDALL COUNTY FOREST PRESERVE DISTRICT FOUNDATION, AN ILLINOIS NOT-FOR-PROFIT CORPORATION
 DOCUMENT NO.
 200700036081, 200700036082,
 200700036083, 200700036084,
 200700036085, 200700036086,
 200700036087, 200700036088,
 200700036089, 200700036090,
 200700036091, 200700036092,
 200700036093, 200700036094,
 200800026460, 200800026461,
 200800026462, 200800026463,
 200800026464, 200800026465,
 200800026466

P.O.T.
 N:1,802,666.62
 E:927,086.24

IL-KL-501.000
 PID: 04-10-100-005
 MICHAEL W. PERKINS, HIS SUCCESSOR OR SUCCESSORS, AS TRUSTEE UNDER A TRUST AGREEMENT DATED THE 13TH DAY OF OCTOBER, 2009, KNOWN AS THE LAND TRUST AGREEMENT; WILLIAM M. PERKINS AND PENNY S. MONKEMEYER, CO-TRUSTEES OF THE WILLIAM M. PERKINS LIVING TRUST DATED MARCH 1, 2019, AND THEIR SUCCESSORS IN TRUST AND BETTY L. ANDERSON

LEGEND	
○ CP	COMPUTED POINT
● MON	FOUND MONUMENT AS DESCRIBED
	EXISTING PERMANENT EASEMENT
	EXISTING PIPELINE
	LINE NOT TO SCALE
	SECTION LINE
	PROPERTY BOUNDARY
	ADJOINING PROPERTY
	CENTERLINE PROPOSED EASEMENT
P.O.B.	POINT OF BEGINNING
P.O.C.	POINT OF COMMENCING
P.O.T.	POINT OF TERMINATION
T.W.S.	PROPOSED TEMPORARY WORKSPACE
A.T.W.S.	PROPOSED ADDITIONAL TEMPORARY WORKSPACE
P.E.R.W.	PROPOSED PERMANENT EASEMENT & RIGHT-OF-WAY
T.A.R.	PROPOSED TEMPORARY ACCESS ROAD
P.A.R.	PROPOSED PERMANENT ACCESS ROAD

TOTAL DISTANCE ACROSS PROPERTY	669.55 FEET - 40.58 RODS
TOTAL AREA	
P.E.R.W.:	0.922 ACRES
T.W.S.:	0.964 ACRES
A.T.W.S.:	0.348 ACRES



I HEREBY STATE THAT THIS SURVEY WAS PERFORMED UNDER MY DIRECT SUPERVISION AND CONTROL, AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF ILLINOIS.

Darrell A. Poundstone

DARRELL A. POUNDSTONE September 13, 2024
 LICENSED PROFESSIONAL LAND SURVEYOR
 NO. 035-003485 - EXPIRES November 30, 2024



ANR PIPELINE COMPANY		PLAT OF EASEMENT THE KENDALL COUNTY FOREST PRESERVE DISTRICT, A GOVERNMENTAL BODY AKA KENDALL COUNTY FOREST PRESERVE DISTRICT FOUNDATION, AN ILLINOIS NOT-FOR-PROFIT CORPORATION		 TRC Pipeline Services, LLC 2087 E. 71st Street Tulsa, OK 74136 (860) 298-6347 Firm License No. 184.001811-0010 www.trccompanies.com				
REV#	DATE	DESCRIPTION	DWG BY:	MD	APP BY:	DAP	JOB #	548751
B	9/9/2024	UPDATE LANDOWNER INFORMATION	CKD BY:	DKD	DATE:	8/28/24	SCALE:	1" = 200'
A	8/28/2024	ISSUE FOR USE	DWG #:	M.002443-AHP-TRC-A-PLAT-0004			SHEET NO.	1 OF 1

EXHIBIT "B"

**IL-KL-501.200
KENDALL COUNTY
PIN 04-10-100-001**

PERMANENT EASEMENT & RIGHT OF WAY

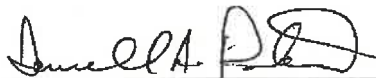
Part of the Northwest Quarter of Section 10, Township 36 North, Range 6 East of the Third Principal Meridian, being a description of a sixty (60) feet wide Permanent Easement & Right of Way being over, through and across Grantor's parcel of land as described in Document Number 200700036081, 200700036082, 200700036083, 200700036084, 200700036085, 200700036086, 200700036087, 200700036088, 200700036089, 200700036090, 200700036091, 200700036092, 200700036093, 200700036094, 200800026460, 200800026461, 200800026462, 200800026463, 200800026464, 200800026465 and 200800026466 of the Official Records of Kendall County, Illinois, said sixty (60) feet wide Permanent Easement & Right of Way lying thirty (30) feet on each side of the herein described centerline, the sidelines of said Permanent Easement & Right of Way being lengthened or shortened to meet the boundary lines of said tract and being more particularly described as follows:

COMMENCING at an iron rod at the Southwest corner of said Northwest Quarter; thence North 01 degrees 21 minutes 10 seconds West on the West line of said Northwest Quarter 2422.29 feet to the centerline of a proposed easement, said centerline being the **POINT OF BEGINNING**;

THENCE South 62 degrees 09 minutes 37 seconds East on said centerline 669.55 feet to the East line of the Grantor's parcel and the **POINT OF TERMINATION** of said centerline and said Permanent Easement & Right of Way, containing 0.922 acres, more or less; together with any related temporary workspace and additional temporary workspace, as shown on Exhibit "A", all situated in Kendall County, Illinois.

Bearings, distances and coordinates shown hereon are based upon the Illinois Coordinate System of 1983, 2011 Adjustment: East Zone (US Survey Foot), as derived by static GPS observations tied to the NOAA CORS network, as derived from an on the ground survey performed by TRC Pipeline Services LLC, conducted in July of 2024.

This description was prepared in conjunction with a Plat of Easement (Exhibit "A"), prepared by TRC Pipeline Services, LLC, drawing number M.002443-AHP-TRC-A-PLAT-0004, Revision B, dated September 9, 2024.



Darrell A. Poundstone
Licensed Professional Land Surveyor
License No. 035-003485
Expires: November 30, 2024



Date: September 13, 2024

Kendall County Forest Preserve District
 FY24 Budget Amendment
 11/19/2024

No.	Fund	Org	Object	Description	Increase or Decrease	Budget Beg. Balance	Debit	Credit	Final Amount	Reason
1	FP Debt Service 2012	190211	41350	Interest Income	Increase	\$ -	\$ 10		\$ 10	Revenue exceeds budget
2	FP Debt Service 2012	190211	61420	Transfer to FP Capital	Increase	-	1,081.90		1,082	Expenditure exceeds budget
3	FP Debt Service 2015/16/17	190311	61380	Transfer to Debt Service	Increase	-	2,000		2,000	Expenditure exceeds budget
4	FP Debt Service 2015/16/17	190311	61420	Transfer to FP Capital	Increase	81,467	50,003		131,470	Expenditure exceeds budget
5	FP Debt Service 2015/16/17	190311	66500	Miscellaneous Expense	Increase	475	200		675	Expenditure exceeds budget
6	KCFPD Endowment Fund	190411	41350	Interest Income	Increase	30,000	18,000		48,000	Revenue exceeds budget
7	FP Capital Expenditure	190711	40510	Transfer from Debt 2012/15/16/17	Increase	81,467	52,003		133,470	Revenue exceeds budget
8	FP Capital Expenditure	190711	41350	Interest Income	Increase	6,000	20,000		26,000	Revenue exceeds budget
9	FP Capital Expenditure	190711	42490	Other Revenue	Increase	-	1,000		1,000	Revenue exceeds budget
10	FP Capital Expenditure	190711	66500	Miscellaneous Expense	Increase	30,000	5,000		35,000	Anticipated Expenditure will exceed budget
11	FP Land Cash	191011	40330	Transfer from FP Land Cash	Increase	114,757	26,528		141,285	Revenue exceeds budget
12	FP Land Cash	191011	41350	Interest Income	Increase	-	2,000		2,000	Revenue exceeds budget
13	FP Liability Fund	191111	41350	Interest Income	Increase	-	200		200	Revenue exceeds budget
14	KCFP Grant Fund Project Reserves	191311	41350	Interest Income	Increase	-	4,000		4,000	Revenue exceeds budget
15	FP ARPA Fund	191411	41350	Interest Income	Increase	-	100		100	Revenue exceeds budget
16	FP ARPA Fund	191411	68530	Preserve Improvements	Increase	98,139	23,354		121,493	Anticipated Expenditure will exceed budget
17	FP Debt Service 2021	191511	40510	Transfer from 2012/15/16/17	Increase	-	2,000		2,000	Revenue exceeds budget
18	FP Debt Service 2021	191511	41350	Interest Income	Increase	100	600		700	Revenue exceeds budget
						\$ 442,405	\$ 208,080		\$ 650,485	

ORDINANCE #24-11-001
 AN ORDINANCE AMENDING ORDINANCE #23-11-002
 COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE
 AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
 FISCAL YEAR BEGINNING DECEMBER 1, 2023 AND ENDING NOVEMBER 30, 2024

AND

APPROPRIATING THE VARIOUS SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES OF THE
 KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
 FISCAL YEAR BEGINNING DECEMBER 1, 2023 AND ENDING NOVEMBER 30, 2024

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT,
 KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1

That the attached annual budget hereinafter set forth is hereby adopted by the Kendall County Forest Preserve District, Kendall County, Illinois for the fiscal year beginning December 1, 2023.

	Fund 1900	Fund 1901	Fund 1902	Fund 1903	Fund 1904	Fund 1905	Fund 1906	Fund 1907	Fund 1908	Fund 1909	Fund 1910	Fund 1911	Fund 1912	Fund 1913	Fund 1914	Fund 1915	Total Est. Balances
Operating Fund		2007 Bond Proceeds Capital Fund	Debt Series 2003/2012	Debt Series 2007/2015/2016/2017	Endowment Fund	FP Capital Project Fund #1 (LIC Dam Removal)	FP Improvement Fund	Capital Projects Fund	FP Capital Project Fund #2 (Hoover-FRB RTP Trail Project)	Fox River Bluffs Cropland Conversion Project Fund	Land Cash Fund	KCFP Liability Insurance Fund	2021 Bond Proceeds Fund	KCFPD Grant Projects Reserve Fund	American Rescue Plan Act Fund	Debt Series 2021	
Estimated Beginning Balance December 1, 2023	\$ 652,394	\$ -	\$ 1,077	\$ 5,849,640	\$ 1,144,630	\$ -	\$ -	\$ 487,873	\$ -	\$ -	\$ 135,404	\$ 46,300	\$ -	\$ 828,200	\$ 58,264	\$ 65,335	\$ 9,269,117
Estimated Revenue & Transfers In	\$ 1,569,627	\$ -	\$ 10	\$ 5,776,740	\$ 790,000	\$ 150,000	\$ -	\$ 160,470	\$ 200,000	\$ -	\$ 159,308	\$ 200	\$ -	\$ 4,000	\$ 100,100	\$ 85,244	\$ 8,995,699
Estimated Expenditure & Transfers Out	\$ 1,569,627	\$ -	\$ 1,087	\$ 5,320,898	\$ 1,774,630	\$ 2,480	\$ -	\$ 395,000	\$ 34,720	\$ -	\$ -	\$ 2,200	\$ -	\$ 650,000	\$ 158,364	\$ 85,136	\$ 9,994,132
Estimated Ending Balance November 30, 2024	\$ 652,394	\$ -	\$ -	\$ 6,305,482	\$ 160,000	\$ 147,520	\$ -	\$ 253,343	\$ 165,280	\$ -	\$ 294,712	\$ 44,300	\$ -	\$ 182,200	\$ -	\$ -	\$ 8,270,684

Estimated Receipts:

1900111 40300-43450	FY23 Operating Fund #1900 Receipts	\$ 1,569,627
1901111 41350	FY23 2007 Bond Proceeds Capital Fund #1901 Receipts	\$ -
1902111 41010-41350	FY23 2003/2012 Debt Series Fund #1902 Receipts	\$ 10
1903111 41010-41350	FY23 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 5,776,740
1904111 41350	FY23 Endowment Fund #1904 Receipts	\$ 790,000
1905111 40300-42970	FY23 Pickertill-Piggott Phase 1 OSLAD Project Fund #1905 Receipts	\$ 150,000
1906111 41350	FY23 Forest Preserve Improvement Fund #1906 Receipts	\$ -
1907111 40300-43790	FY23 Capital Projects Fund #1907 Receipts	\$ 160,470
1908111 40300-43800	FY23 Fox River Bluffs RTP Grant Project Fund #1908 Receipts	\$ 200,000
1909111 40300-43970	FY23 Fox River Bluffs Crop. Conv. Project Fund #1909 Receipts	\$ -
1910111 40380-42970	FY23 Land Cash Fund #1910 Receipts	\$ 159,308
1911111 XXXXX	FY23 Liability Fund #1911 Receipts	\$ 200
1912111 41350-43790	FY23 2021 Bond Proceeds Fund #1912 Receipts	\$ -
1913111 41350-XXXX	FY23 Pickertill-Piggott IDNR-PARC Project Fund #1913 Receipts	\$ 4,000
1914111 41350-40390	FY23 American Rescue Plan Act Fund #1914 Receipts	\$ 100,100
1915111 41010-41350	FY23 2021 Debt Series Fund #1915 Receipts	\$ 85,244
	Total Receipts	\$ 8,995,699

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2023 and ending November 30, 2024 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

SECTION 3
That the object and purposes for which the appropriations are hereby made and the amount appropriated for each object and purpose are as follows:

Estimated Expenditures:

190011 51090-69790	FY23 Operating Fund #1900 Expenses	\$ 1,569,627
190111 61340-68640	FY23 2007 Bond Proceeds Capital Fund #1901 Expenses	\$ -
190211 68640-68700	FY23 2003/2012 Debt Series Fund #1902 Expenses	\$ 1,087
190311 66500-68760	FY23 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 5,320,898
190411 67150	FY23 Endowment Fund #1904 Expenses	\$ 1,774,630
190511 61420-70330	FY23 Pickerill-Piggott Phase I OS/AD Project Fund #1905 Expenses	\$ 2,480
190611 61300-61400	FY23 Forest Preserve Improvement Fund #1906 Expenses	\$ -
190711 61430-68610	FY23 Capital Projects Fund #1907 Expenses	\$ 395,000
190811 70650	FY23 Fox River Bluffs RTP Grant Project Fund #1908 Expenses	\$ 34,720
190911 61300-66500	FY23 Fox River Bluffs Crop. Conv. Project Fund #1909 Expenses	\$ -
191011 61300-67410	FY23 Land Cash Funds#1910 Expenses	\$ -
191111 68990	FY23 Liability Fund #1911 Expenses	\$ 2,200
191211 61370-61440	FY23 2021 Bond Proceeds Fund #1912 Expenses	\$ -
191311 66500-70650	FY23 Pickerill-Piggott IDNH-PARC Project Fund #1913 Expenses	\$ 650,000
191411 51160-70330	FY23 American Rescue Plan Act Fund #1914 Expenses	\$ 158,364
191511 66500-68760	FY23 2021 Bond Proceeds Debt Series Fund #1915 Expenses	\$ 85,126
	Total Expenditures	\$ 9,994,132

Approved this 19TH Day of November, 2024.

Signed:

Brian DeBot, President

Seth Wormsley, Secretary

ORDINANCE #24-11-002
GENERAL FUND TAX LEVY ORDINANCE
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING
NOVEMBER 30, 2025

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT,
KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1 That there is required to be raised by taxation, and that there is levied upon all taxable property within the territorial limits of said Kendall County Forest Preserve District for the fiscal year beginning December 1, 2024 and ending November 30, 2025, the total sum of SEVEN HUNDRED NINETY NINE THOUSAND TWO HUNDRED AND SIXTY NINE dollars (\$799,269) as is provided:

Salaries - Full-Time	\$392,560
Salaries - Part-Time	\$196,261
Equipment	\$20,000
Fuel - Gas & Oil	\$8,500
Telephone	\$8,000
Electric	\$2,200
Gas	\$2,000
Publicity & Promotion	\$1,000
Newsletter	\$200
Supplies - Shop	\$2,000
Conferences	\$1,000
Audit	\$8,250
Refuse Pickup	\$5,000
Insurance	\$43,200
Medical Insurance	\$50,000
Legal Publications	\$390
IMRF & SS	\$58,708
TOTAL	<u><u>\$799,269</u></u>

SECTION 2 That the Secretary of said District is hereby directed to cause this Ordinance to be immediately published at least once in a newspaper published within said District and to incur the necessary expenses thereof, and said Secretary is hereby directed to file with the County Clerk of Kendall County, Illinois, a certified copy of this Ordinance and said County Clerk of Kendall County is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Kendall County Forest Preserve District in accordance with law.

SECTION 3 This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

Approved this __TH Day of _____, 2024.

Signed:

Brian DeBolt, President

Seth Wormley, Secretary

ORDINANCE #24-11-003
 COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING NOVEMBER 30, 2025

AND

APPROPRIATING THE VARIOUS SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING NOVEMBER 30, 2025

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT, KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1

That the attached annual budget hereinafter set forth is hereby adopted by the Kendall County Forest Preserve District, Kendall County, Illinois for the fiscal year beginning December 1, 2024.

	Fund 1900	Fund 1903	Fund 1904	Fund 1905	Fund 1907	Fund 1908	Fund 1910	Fund 1911	Fund 1913	Fund 1914	Fund 1915	Total Est. Balances
	Operating Fund	Debt Series 2007/2015/2016/2017	Endowment Fund	FP Capital Project Fund #1 (EPA Sect. 319 Fund - LRC Dam Removal)	Capital Projects Fund	FP Capital Project Fund #2 (Fox River Bluffs RTP Grant Project Fund)	Land Cash Fund	Liability Fund	KCFPD Grant Projects Reserve Fund	American Rescue Plan Act Fund	Debt Series 2021	
Estimated Beginning Balance December 1, 2024	\$ 652,394	\$ 6,305,482	\$ 1,046,716	\$ 147,520	\$ 416,794	\$ 165,280	\$ 281,687	\$ 44,300	\$ 182,200	\$ -	\$ 65,453	\$ 9,307,826
Estimated Revenue & Transfers In	\$ 1,676,869	\$ 6,007,013	\$ 468,000	\$ 1,196,246	\$ 278,214	\$ 439,000	\$ 238,000	\$ 2,000	\$ 504,000	\$ -	\$ 82,244	\$ 10,891,586
Estimated Expenditure & Transfers Out	\$ 1,676,869	\$ 5,692,380	\$ 1,275,571	\$ 1,343,766	\$ 310,000	\$ 604,280	\$ 519,687	\$ 25,000	\$ 504,842	\$ -	\$ 83,619	\$ 12,036,014
Estimated Ending Balance November 30, 2025	\$ 652,394	\$ 6,620,115	\$ 239,145	\$ -	\$ 385,008	\$ -	\$ -	\$ 21,300	\$ 181,358	\$ -	\$ 64,078	\$ 8,163,998

Estimated Receipts:

190011 40300-43450	FY25 Operating Fund #1900 Receipts	\$ 1,676,869
190311 41010-41350	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 6,007,013
190411 41350	FY25 Endowment Fund #1904 Receipts	\$ 468,000
190511 40300-42970	FY25 FP Capital Project Fund #1 - #1905 Receipts	\$ 1,196,246
190711 40300-43790	FY25 Capital Projects Fund #1907 Receipts	\$ 278,214
190811 40300-43800	FY25 Capital Projects Fund #2 - #1908 Receipts	\$ 439,000
191011 40380-42970	FY25 Land Cash Fund #1910 Receipts	\$ 238,000
191111 XXXXX	FY25 Liability Fund #1911 Receipts	\$ 2,000
191311 41350-XXXXX	FY25 KCFPD Grant Projects Reserve Fund - #1913 Receipts	\$ 504,000
191411 41350-40390	FY25 American Rescue Plan Act Fund #1914 Receipts	\$ -
191511 41010-41350	FY25 2021 Debt Series Fund #1915 Receipts	\$ 82,244
	Total Receipts	\$ 10,891,586

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2024 and ending November 30, 2025 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

SECTION 3

That the object and purposes for which the appropriations are hereby made and the amount appropriated for each object and purpose are as follows:

Estimated Expenditures:

190011 51090-69790	FY25 Operating Fund #1900 Expenses	\$ 1,676,869
190311 66500-68760	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 5,692,380
190411 62150	FY25 Endowment Fund #1904 Expenses	\$ 1,275,571
190511 61420-70330	FY25 FP Capital Project Fund #1 - #1905 Expenses	\$ 1,343,766
190711 61430-68610	FY25 Capital Projects Fund #1907 Expenses	\$ 310,000
190811 70650	FY25 Capital Projects Fund #2 - #1908 Expenses	\$ 604,280
191011 61300-67410	FY25 Land Cash Fund #1910 Expenses	\$ 519,687
191111 68990	FY25 Liability Fund #1911 Expenses	\$ 25,000
191311 66500-70650	FY25 KCFPD Grant Projects Reserve Fund - #1913 Expenses	\$ 504,842
191411 51160-70330	FY25 American Rescue Plan Act Fund #1914 Expenses	\$ -
191511 66500-68760	FY25 2021 Debt Series Fund #1915 Expenses	\$ 83,619
Total Expenditures		\$ 12,036,014

Approved this 19TH Day of November, 2024.

Signed:

Brian DeBoit, President

Seth Wormley, Secretary

ORDINANCE #24-11-001: FY24 AMENDING ORDINANCE - FY24 COMBINED BUDGET AND APPROPRIATIONS ORDINANCE
 ORDINANCE #24-11-003: FY25 COMBINED BUDGET AND APPROPRIATIONS ORDINANCE

KCFPD OPERATING FUND (FUND #1900) - AMENDED FY24 BUDGET FOR COMMISSION APPROVAL
 KCFPD OPERATING FUND (FUND #1900) - FINAL FY25 BUDGET FOR COMMISSION APPROVAL
 19-Nov-24

FY2024 - OPERATING FUND #1900 - AMENDED BUDGET (PAGE 1 OF 1)
 FY2025 - OPERATING FUND #1900 - FINAL BUDGET (PAGE 1 OF 1)

GL SERIES (BUDGET CATEGORIES)	FISCAL YEAR BUDGETS					ACTUAL 2022	BUDGET 2023	BUDGET 2024	AMD BUDGET 2024	BUDGET 2025
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2024					
Revenues	344,356	341,881	171,805	470,609	601,126	652,394	652,394		652,394	
Expenditures	1,147,684	1,062,126	1,373,272	1,260,474	1,317,254	1,569,627	1,569,627		1,676,869	
19011 51090 TO 19001183 - 51390	638,297	683,620	692,657	668,609	747,865	832,568	832,568		908,369	
190011 61160 TO 19001183 63060	242,888	225,230	243,708	273,051	284,389	296,817	296,817		327,076	
190011 62030 TO 19001183 63540	62,981	51,798	56,610	69,015	69,219	219,983	192,430		215,034	
190011 62000 TO 19001184 63100	132,664	141,338	113,686	138,377	143,516	137,250	164,241		149,120	
190011 62160 TO 19001183 68530	73,327	105,201	86,902	81,104	70,557	83,009	83,571		77,270	
Total Expenditure	1,150,157	1,207,186	1,193,563	1,230,156	1,315,546	1,569,627	1,569,627		1,676,869	
Surplus / (Deficit)	(2,474)	(145,061)	179,710	30,318	1,708	0	-		0	
Ending Balance	341,883	196,820	351,514	500,927	602,834	652,394	652,394		652,394	

The attached Kendall County Forest Preserve District Operating Fund (Fund #1900) budget spreadsheet provides a breakdown of the anticipated revenues and expenditures for the District's amended FY24 Operating Fund budget and proposed FY25 Operating Fund budget appropriations as presented for approval. Revenues and expenditures will be tracked during the fiscal year within the MUNIS accounting software supported by the Kendall County Treasurer's Office. Total FY25 appropriations within each of the stated budget categories above shall not be exceeded without prior approval of an amending ordinance by the Kendall County Forest Preserve District's Board of Commissioners.

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL	BUDGET	2024 YTD	FY24 AMENDMENT (END-OF-YEAR)	FY25 PRELIM BUDGET	% Change
KCEPD Operating Fund #1900		2023	2024	9/30/24	11/30/2024	2025	
ACCOUNT & DESCRIPTION							
	Beginning Balance (est.)	600,007	652,394	652,394	652,394	652,394	
	REVENUE						
190011 40350	Transfer In from Forest Preserve Improvement Fund #1906						
190011 40300	Transfer In from Forest Preserve 2007 Bond Proceeds Fund #1901						
190011	Transfer In from Kendall County - American Rescue Plan Act Transfer	709,879	759,981	748,375	759,981	799,269	105.2%
190011 41010	Current Tax						
190011 41350	Interest Income	7,997	7,400	8,746	7,400	17,532	236.9%
190011 42250	Other Income (Sponsorship Income)						
190011 42250	Other Income (Carbon Credits Sales - Fox River Bluffs & Res. Woods)	40	149,058	-	149,058	149,058	100.0%
19001162 42250	Ellis Center Grounds (Farm License Rev.)	28,390	27,997	27,458	27,997	32,000	114.3%
19001163 42250	Ellis Center Camps	13,781	13,750	13,364	13,750	13,750	100.0%
19001164 42250	Ellis Center Riding Lessons	58,284	63,800	49,321	63,800	63,800	100.0%
19001165 42250	Ellis Center Birthday Parties	5,824	6,000	3,813	6,000	6,000	100.0%
19001166 42250	Ellis Center Public Programs	3,632	3,000	423	3,000	3,000	100.0%
19001167 42250	Sunrise Center North License Agreement	13,837	13,760	11,870	13,760	13,760	100.0%
19001168 42250	Ellis Center Weddings	3,225	4,500	5,350	4,500	4,500	100.0%
19001169 42250	Ellis Center Other Rentals	3,140	3,400	3,470	3,400	3,400	100.0%
19001170 42250	Ellis Center 5K Event						
19001171 42250	Hoover Revenue (Yorkville Athletic Assoc. License)	3,169	2,900	2,400	2,900	2,400	82.8%
19001171 42250	Hoover Revenue (Residence Lease)	2,750	3,000	5,200	3,000	6,600	220.0%
19001172 42250	Hoover Bunkhouse Rental Rev	34,241	34,000	29,611	34,000	36,000	105.9%
19001173 42250	Hoover Campsite Rental Rev	7,405	6,000	5,680	6,000	7,000	116.7%
19001174 42250	Hoover Meadowhawk Rental Rev	41,584	38,000	35,909	38,000	44,600	117.4%
19001176 42250	Env. Educ. - School Programs	16,097	20,000	15,006	20,000	20,000	100.0%
19001177 42250	Env. Educ. - Camps	39,682	39,500	44,240	39,500	42,500	107.6%
19001178 42250	Env. Educ. - Natural Beginnings	144,152	145,000	148,171	145,000	160,000	110.3%
19001179 42250	Env. Educ. - Other Public Programs	17,936	20,000	14,627	20,000	20,000	100.0%
19001180 42250	Env. Educ. - Other Revenue						
19001183 42250	Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	32,368	32,500	29,250	32,500	32,500	100.0%
19001183 42250	Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)		5,000	2,500	5,000	2,500	
19001184 42250	Revenue - Pickerill-Pigott Estate House, Pavilion and Shelter	6,675	14,000	12,015	14,000	14,000	100.0%
190011 42860	Donations - Administration (Forest Foundation Contributions)	7,276	5,000	775	5,000	5,000	100.0%
19001164 42860	Donations - Ellis Equestrian Center - Lessons	1	1		1	-	
19001175 42860	Donations - Environmental Education						

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL 2023	BUDGET 2024	2024 YTD 9/30/24	FY24 AMENDMENT (END-OF-YEAR) 11/30/2024	FY25 PRELIM BUDGET 2025	% Change
KCFPD Operating Fund #1900							
19001178 42860	Donations - Env. Educ. Natural Beginnings	1,536	1,500		1,500	1,500	100.0%
19001183 42860	Donations - Grounds & Natural Resources	2,525	1,000	1,070	1,000	2,500	250.0%
19001183 42900	Picnic & Shelter Rental - Grounds & Natural Resources	9,005	8,000	6,705	8,000	8,000	100.0%
19001184 42900	Picnic & Shelter Rental - Pickerrill-Pigott	120	180	325	180	500	277.8%
19001183 42920	Preserve Improvements - Grants (K-12 Pollinator)						
19001183 42920	Preserve Improvements - Grants (Pollinator Meadows Pilot)						
190011 42930	Farm License Revenue	134,121	112,900	112,917	112,900	134,000	118.7%
190011 42940	Credit Card Revenue - All Preserves	3,710	4,000	3,984	4,000	6,000	150.0%
19001168 43450	Security Deposit Revenue - Ellis Weddings	1,100	5,000	2,400	5,000	5,000	100.0%
19001169 43450	Security Deposit Revenue - Ellis Other Rentals	100	1,000	970	1,000	1,000	100.0%
19001172 43450	Security Deposit Revenue - Hoover Bunkhouse	5,000	5,300	5,700	5,300	6,000	113.2%
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk	8,233	8,200	6,771	8,200	8,200	100.0%
19001184 43450	Security Deposit Revenue - Pickerrill-Pigott	1,399	5,000	1,765	5,000	5,000	100.0%
	Total Revenue	1,368,213	1,569,627	1,359,181	1,569,627	1,676,869	106.8%

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL	BUDGET	2024 YTD	FY24 AMENDMENT (END-OF-YEAR)	FY25 PRELIM BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	9/30/24	11/30/2024	2025	
<u>PERSONNEL</u>							
190011 51090	Board Per Diem	-	5,500	-	5,500	5,500	100.0%
190011 51160	Salary - Part Time Administration						
190011 51390	Salary - Full Time Administration	153,124	181,244	147,634	181,244	200,721	110.7%
190011 51470	Stipend - Full Time Administration (Executive Director)	11,629	-		-		
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)	5,820	6,120	4,967	6,120	6,120	100.0%
19001183 51160	Salary - Part Time Grounds & Natural Resources	21,736	50,875	30,383	50,875	49,370	97.0%
19001183 51390	Salary - Full Time Grounds & Natural Resources	104,292	112,794	91,537	112,794	168,179	149.1%
19001184 51160	Salary - Part Time Pickerill Pigott	1,043	3,125	1,694	3,125	4,350	139.2%
Salary Full Time: Env. Education							
19001176 51390	Env. Educ. FT Salary - School Programs Expense	2,521	2,723	2,203	2,723	-	0.0%
19001177 51390	Env. Educ. FT Salary - Camps Expense	5,931	6,535	85	6,535	7,479	114.4%
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense	53,062	45,476	42,161	45,476	55,199	121.4%
19001179 51390	Env. Educ. FT Salary - Other Public Programs Expense	2,531	2,723	2,193	2,723	-	0.0%
19001180 51390	Env. Educ. FT Salary - Laws of Nature						
Salary Part Time: Env. Education							
19001176 51160	Env. Educ. PT Salary - School Programs Expense	8,801	14,000	10,447	14,000	12,485	89.2%
19001177 51160	Env. Educ. PT Salary - Camps Expense	26,672	28,000	37,093	28,000	33,965	121.3%
19001178 51160	Env. Educ. PT Salary - Natural Beginnings Expense	61,996	79,150	50,954	79,150	87,560	110.6%
19001179 51160	Env. Educ. PT Salary - Other Public Programs Expense	12,581	12,000	9,843	12,000	8,987	74.9%
19001180 51160	Env. Educ. PT Salary - Laws of Nature	2,521	4,265	3,218	4,265	3,495	81.9%
19001181 51160	Env. Educ. PT Salary - Other Expense						
Salary Full Time: Ellis							
19001160 51390	Salary FT - Ellis House	11,013	10,974	8,905	10,974	11,412	104.0%
19001161 51390	Salary FT - Ellis Barn	11,013	10,974	8,905	10,974	11,412	104.0%
19001162 51390	Salary FT - Ellis Grounds	20,753	21,947	17,811	21,947	22,825	104.0%
Salary Part Time - Ellis							
19001160 51160	Salary PT - Ellis House	41					
19001161 51160	Salary PT - Ellis Barn						
19001162 51160	Salary PT - Ellis Grounds	117					
19001163 51160	Salary PT - Ellis Center Camps Expense		3,790	5,532	3,790	6,201	163.6%
19001164 51160	Salary PT - Ellis Center Riding Lessons Expense	44,386	45,900	40,683	45,900	53,151	115.8%
19001165 51160	Salary PT - Ellis Center Birthday Parties Expense	5,119	7,750	3,581	7,750	4,429	57.2%
19001166 51160	Salary PT - Ellis Center Public Programs Expense	405	2,000	64	2,000	1,772	88.6%
19001167 51160	Salary PT - Ellis Sunrise License Agreement	21,612	22,000	18,982	22,000	23,032	104.7%
19001168 51160	Salary PT - Ellis Center Weddings Expense	493	750	622	750	450	60.0%

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL 2023	BUDGET 2024	2024 YTD 9/30/24	FY24 AMENDMENT (END-OF-YEAR) 11/30/2024	FY25 PRELIM BUDGET 2025	% Change
KCFPD Operating Fund #1900							
19001169 51160	Salary PT - Ellis Center Other Rentals Expense	110	750	74	750	450	60.0%
19001171 51160	Salary PT - Hoover Grounds	14,112	25,025	14,519	25,025	20,938	83.7%
19001172 51160	Salary PT - Hoover Bunkhouse	7,020	12,513	7,260	12,513	10,469	83.7%
19001173 51160	Salary PT - Hoover Campsite	3,510	6,256	3,630	6,256	5,234	83.7%
19001174 51160	Salary PT - Hoover Meadowhawk	5,437	6,256	6,359	6,256	9,584	153.2%
19001171 51390	Salary FT - Hoover Grounds	42,574	47,452	17,987	47,452	41,800	88.1%
19001172 51390	Salary FT - Hoover Bunkhouse	21,287	23,726	8,994	23,726	20,900	88.1%
19001173 51390	Salary FT - Hoover Campsite	10,644	11,863	4,497	11,863	10,450	88.1%
19001174 51390	Salary FT - Hoover Meadowhawk	10,821	18,113	4,320	18,113	10,450	57.7%
Total Personnel		706,955	832,568	607,136	832,568	908,369	109.1%

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL	BUDGET	2024 YTD	FY24 AMENDMENT (END-OF-YEAR)	FY25 PRELIM BUDGET	% Change
KCFPD Operating Fund #1900		2023	2024	9/30/24	11/30/2024	2025	
EMPLOYEE BENEFITS							
19001160 63050	IMRF Expense - Administration	10,152	10,905	9,546	10,905	13,322	122.2%
19001161 63050	SS Expense - Administration	13,029	14,334	12,536	14,334	15,825	110.4%
19001162 63050	IMRF/SS Expense - Ellis House	1,452	1,476	1,136	1,476	1,608	108.9%
19001163 63050	IMRF/SS Expense - Ellis Barn	1,449	1,476	1,256	1,476	1,608	108.9%
19001164 63050	IMRF/SS Expense - Ellis Grounds	2,907	3,100	2,295	3,100	3,216	103.7%
19001165 63050	IMRF/SS Expense - Ellis Center Camps Expense	239	350	534	350	743	212.2%
19001166 63050	IMRF/SS Expense - Ellis Center Riding Lessons Expense	5,255	5,500	4,504	5,500	6,365	115.7%
19001167 63050	IMRF/SS Expense - Ellis Center Birthday Parties Expense	662	872	517	872	530	60.8%
19001168 63050	IMRF/SS Expense - Ellis Center Public Programs Expense	2,170	2,200	9	2,200	212	106.1%
19001169 63050	IMRF/SS Expense - Sunrise Center North	35	100	1,933	2,200	2,758	125.4%
19001170 63050	IMRF/SS Expense - Ellis Center Weddings Expense	8	100	28	100	69	69.0%
19001171 63050	IMRF/SS Expense - Ellis Center Other Rentals Expense	8	100	-	100	-	0.0%
19001172 63050	IMRF/SS Expense - Hoover Grounds	7,420	9,536	4,071	9,536	8,654	90.8%
19001173 63050	IMRF/SS Expense - Hoover Bunkhouse	3,706	4,768	2,043	4,768	4,327	90.8%
19001174 63050	IMRF/SS Expense - Hoover Campsite	1,853	2,384	1,018	2,384	2,164	90.8%
19001175 63050	IMRF/SS Expense - Hoover Meadowhawk	2,021	2,863	1,153	2,863	2,497	87.2%
19001176 63050	IMRF/SS Fund Expense - Env. Education	1,460	1,681	1,496	1,681	1,866	111.0%
19001177 63050	IMRF/SS Fund Expense - Env. Education School Programs	3,735	3,447	3,147	3,447	3,732	108.3%
19001178 63050	IMRF/SS Fund Expense - Env. Education Camps	14,771	16,335	12,967	16,335	18,513	113.3%
19001179 63050	IMRF/SS Fund Expense - Env. Education Natural Beginnings	1,774	1,471	1,478	1,471	1,344	91.3%
19001180 63050	IMRF/SS Fund Expense - Env. Education Other Public Programs	265	449	342	449	522	116.4%
19001181 63050	IMRF/SS Fund Expense - Env. Education Laws of Nature						
19001182 63050	IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense						
19001183 63050	IMRF/SS Expense - Grounds & Nat. Resources	16,053	20,471	19,621	20,471	29,691	145.0%
19001184 63050	IMRF/SS Expense - Pickerill Pigott	595	239	104	239	333	139.3%
19001185 63050	Medical Insurance - Administration	56,511	55,485	47,166	55,485	53,286	96.0%

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL	BUDGET	2024 YTD	FY24 AMENDMENT	FY25 PRELIM	% Change
KCCFPD Operating Fund #1900		2023	2024	9/30/24	11/30/2024	BUDGET	2025
	Medical Insurance - Hoover						
19001171	63060 Medical Insurance - Hoover Grounds	10,630	13,875	4,732	13,875	13,259	95.6%
19001172	63060 Medical Insurance - Hoover Bunkhouse	5,200	6,937	2,366	6,937	6,630	95.6%
19001173	63060 Medical Insurance - Hoover Campsite	2,600	3,469	1,183	3,469	3,315	95.6%
19001174	63060 Medical Insurance - Hoover Meadowhawk	2,370	3,469	1,183	3,469	3,315	95.6%
19001175	63060 Medical Insurance - Environmental Education						
19001178	63060 Medical Insurance - Env. Education Natural Beginnings						
19001168	63060 Medical Insurance - Ellis Weddings						
19001183	63060 Medical Insurance - Grounds & Nat. Resources	30,462	27,749	23,158	27,749	39,777	143.3%
190011	68000 Annual Insurance Premiums (ICRMT)	68,644	81,577	81,576	81,577	87,596	107.4%
190011	Transfer to FP Liability Insurance Fund						
190011	Insurance Deductible						
	Total Employee Benefits	267,469	296,817	243,098	296,817	327,076	110.2%
	CONTRACTUAL						
190011	62150 Contractual Services (DaySmart Software)	3,087	1,815	10,075	1,815	5,616	309.4%
190011	62150 Contractual Services (Kendall County Email Accounts)	1,000	1,000	1,000	1,000	1,000	100.0%
190011	62150 Contractual Services (City Forest Credits)	-	149,058		110,865	149,058	100.0%
190011	62150 Contractual Services (kendallforest.com website)	1,908	720	720	720	720	100.0%
190011	62030 Dues/Memberships	300	1,000	300	1,000	500	50.0%
190011	62040 Conferences	4,895	11,940	8,632	11,940	11,940	100.0%
190011	62090 Legal Publications	500	1,500	1,069	1,500	1,000	66.7%
19001163	63020 Veterinarian & Farrier - Ellis Camps						
19001164	63020 Veterinarian & Farrier - Ellis Riding Lessons	5,411	9,000	6,030	9,000	9,000	100.0%
19001165	63020 Veterinarian & Farrier - Ellis Birthday Parties						
19001166	63020 Veterinarian & Farrier - Ellis Public Programs						
19001167	63020 Veterinarian & Farrier - Sunrise Center	-	500		500	-	
19001168	63070 Refuse Pickup - Ellis	1,233	1,700	1,175	1,700	1,200	70.6%
19001183	63070 Refuse Pickup - Grounds & Natural Resources	8,560	8,500	7,972	8,500	8,500	100.0%
1901183	Event Tent Lease - Ellis						
19001183	63540 Telephone - Grounds & Natural Resources	7,317	8,000	6,562	8,000	8,000	100.0%
190011	65460 State Unemployment Contribution			10,640	10,640		

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL	BUDGET	2024 YTD	FY24 AMENDMENT	FY25 PRELIM	% Change
KCFPD Operating Fund #1900		2023	2024	9/30/24	(END-OF-YEAR)	BUDGET	
190011 65490	Audit	8,485	9,500	9,500	9,500	12,500	131.6%
190011 68340	Farm Lease Contract Expenses (Hay Crop Inputs)	-	1,750	-	1,750		
190011 68560	Credit Card Fee	15,308	14,000	17,439	14,000	6,000	42.9%
	Total Contractual	58,004	219,983	81,114	192,430	215,034	97.8%
	COMMODITIES						
190011 62000	Office Supplies & Postage - Administration	8,612	6,000	7,620	9,144	7,000	116.7%
190011 62000	CARES Act Purchases						
19001160 62000	Office Supplies & Postage - Ellis House	489	750	443	750	600	80.0%
19001183 62180	Fuel: Gas & Oil Grounds	20,438	20,000	13,529	20,000	20,500	102.5%
19001183 62400	Uniforms - Grounds	1,774	2,500	1,489	2,500	2,250	90.0%
	Environmental Education						
19001176 63030	Env. Educ. - School Programs Expense	596	700	54	700	700	100.0%
19001177 63030	Env. Educ. - Camps Expense	1,569	1,500	1,206	1,500	1,500	100.0%
19001178 63030	Env. Educ. - Natural Beginnings Expense	4,003	4,000	2,567	4,000	4,000	100.0%
19001179 63030	Env. Educ. - Other Public Programs Expense	716	750	809	809	750	100.0%
19001180 63030	Env. Educ. - Laws of Nature Expense	321	600	350	600	600	100.0%
19001183 63090	Gas - Grounds & Natural Resources	4,305	5,250	3,171	5,250	4,500	85.7%
19001184 63100	Electric - Pickerill Pigott	8,093	2,700	6,849	8,219	9,185	340.2%
19001182 63130	Natural Area Volunteer Supplies						
	Natural Area Management Supplies						
190011 63510	Electric - Administration	2,642	2,750	2,613	3,135	3,135	114.0%
190011 68500	Project Fund Expense (Forest Foundation Purchases)	10,748	5,000	1,583	5,000	5,000	100.0%
190011 68430	Promotion/Publicity	1,245	1,000	1,122	1,122	1,200	120.0%
190011 68440	Newsletter	0	450	-	450	450	
	Utilities - Ellis						
19001160 62270	Utilities - Ellis House	5,352	5,000	5,501	6,602	6,350	127.0%
19001161 62270	Utilities - Ellis Barn	2,927	5,000	5,113	6,135	6,350	127.0%
	Utilities & Maintenance - Hoover						

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL 2023	BUDGET 2024	2024 YTD 9/30/24	FY24 AMENDMENT (END-OF-YEAR) 11/30/2024	FY25 PRELIM BUDGET 2025	% Change
KCFPD Operating Fund #1900							
19001171 62270	Hoover - Other Utilities	2,073	4,600	2,840	4,600	4,000	87.0%
19001171 63090	Hoover - Gas	9,444	9,500	5,253	9,500	9,500	100.0%
19001171 63100	Hoover - Electric	16,015	15,000	16,645	19,974	20,000	133.3%
19001171 63110	Hoover - Shop Supplies	5,185	3,250	3,909	3,909	4,000	123.1%
19001171 63120	Hoover - Building Maintenance	8,177	7,000	16,393	16,393	8,000	114.3%
19001171 66500	Hoover - Other Expenses	887	1,400	905	1,400	1,000	71.4%
19001171 68580	Hoover - Grounds Maintenance	4,020	5,000	2,173	5,000	4,000	80.0%
	Promotion/Publicity - Ellis						
19001166 68570	Volunteer Expense - Ellis Public Programs	-	150	-	150	150	
	Animal Care & Supplies - Ellis						
19001163 63000	Animal Care & Supplies - Ellis Camps						
19001164 63000	Animal Care & Supplies - Ellis Riding Lessons						
19001165 63000	Animal Care & Supplies - Ellis Birthday Parties	11,918	12,000	8,879	12,000	12,000	100.0%
19001166 63000	Animal Care & Supplies - Ellis Public Programs						
19001167 63000	Animal Care & Supplies - Sunrise Center North	1,964	3,000	2,279	3,000	2,500	83.3%
	Horses Acquisition & Tack - Ellis						
19001163 63010	Horses Acquisition & Tack - Ellis Camps						
19001164 63010	Horses Acquisition & Tack - Ellis Riding Lessons		2,500	-	2,500		
19001165 63010	Horses Acquisition & Tack - Ellis Birthday Parties						
	Horses Acquisition & Tack - Ellis Public Programs						
	Program Supplies - Ellis						
19001163 63030	Program Supplies - Ellis Camps	319	450	375	450	450	100.0%
19001165 63030	Program Supplies - Ellis Birthday Parties	194	450	227	450	450	100.0%
19001170 63030	Program Supplies - Ellis 5K						
19001184 63030	Supplies: Shop - Pickertill Pigott						
19001183 63110	Supplies: Shop - Grounds	7,642	9,000	5,151	9,000	9,000	100.0%
	Total Commodities	141,665	137,250	119,047	164,241	149,120	108.6%
	OTHER						
190011 62160	Equipment - Administration						
19001183 62160	Equipment - Grounds & Natural Resources	22,643	25,000	17,285	25,000	22,640	90.6%
19001183 68530	Preserve Improvements - Administration						
	Preserve Improvements - Grounds & Natural Resources	203	10,000	7,705	10,000	10,320	103.2%
190011 68540	Contributions (Drainage District Tax Assessments & Carb. Cred. Fee)	2,522	2,600	2,763	2,600	2,600	100.0%

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL	BUDGET	2024 YTD	FY24 AMENDMENT	FY25 PRELIM	% Change
KCFPD Operating Fund #1900		2023	2024	9/30/24	11/30/2024	BUDGET	2025
Grounds & Maintenance Equipment - Ellis							
19001160 68580	Grounds & Maint. - Ellis House	5,569	4,250	2,880		4,250	100.0%
19001161 68580	Grounds & Maint. - Ellis Barn	3,086	3,200	2,550	4,250	3,200	100.0%
19001162 68580	Grounds & Maint. - Ellis Grounds	6,333	6,400	4,770	6,400	6,400	100.0%
Security Deposit Refunds							
Security Deposit Refunds							
19001163 63040	Security Deposit Refunds - Ellis Camps	-	-	562	562		
19001164 63040	Security Deposit Refunds - Ellis Riding Lessons	-	-	-	-		
19001166 63040	Security Deposit Refunds - Ellis Public Programs	1,300	5,000	1,000	5,000	5,000	100.0%
19001168 63040	Security Deposit Refunds - Ellis Weddings	-	1,000	498	1,000	1,000	100.0%
19001169 63040	Security Deposit Refunds - Ellis Other Rentals	12,983	13,500	9,989	13,500	13,500	100.0%
19001171 63040	Security Deposit Refunds - Hoover						
19001176 63040	Security Deposit Refunds - Env. Education School Programs						
19001177 63040	Security Deposit Refunds - Env. Education Camps	1,905	500	170	500	500	100.0%
19001178 63040	Security Deposit Refunds - Env. Education Natural Beginnings	1,880	2,200	4,660	2,200	2,200	100.0%
19001179 63040	Security Deposit Refunds - Env. Education Public Programs	320	500	12	500	500	100.0%
19001183 63040	Security Deposit Refunds - Grounds	25	160	50	160	160	100.0%
19001184 63040	Security Deposit Refunds - Pickerill-Pigott	1,634	5,000	1,765	5,000	5,000	100.0%
190011 69790	Contingency	-	3,699	-	3,699	-	
Credit Card Fee Expense - Ellis Camps							
Credit Card Fee Expense - Public Programs							
Total Other							
		60,402	83,009	56,658	83,571	77,270	93.1%
Total Expenditures							
		1,234,496	1,569,627	1,107,052	1,569,627	1,676,869	106.8%
Operating Surplus / (Deficit)							
		133,717	0	252,129	(0)	0	
Fund Balance							
		733,724	652,394	904,523	652,394	652,394	100.0%

Kendall County Forest Preserve District Operating Fund

FY25 PRELIMINARY BUDGET DRAFT: OCTOBER 24, 2024		FINAL		BUDGET		2024 YTD		FY24 AMENDMENT		FY25 PRELIM		% Change	
KCFPD Operating Fund #1900		2023		2024		9/30/24		11/30/2024		2025			
Beginning Balance		600,007		652,394		652,394		652,394		652,394			
Total Revenue		1,366,973		1,569,627		1,359,181		1,569,627		1,676,869			106.8%
Total Personnel		706,955		832,568		607,136		832,568		908,369			109.1%
Total Employee Benefits		267,469		296,817		243,098		296,817		327,076			110.2%
Total Contractual		58,004		219,983		81,114		192,430		215,034			97.8%
Total Commodities		141,565		137,250		119,047		164,241		149,120			108.6%
Total Other		60,402		83,009		56,658		83,571		77,270			93.1%
Total Expenditure		1,234,496		1,569,627		1,107,052		1,569,627		1,676,869			106.8%
Surplus / (Deficit)		132,477		0		252,129		(0)		0			
TRANSFER OUT TO FUND 1907 (CAPITAL)		80,000		-				-		-			
Ending Balance		652,484		652,394		904,523		652,394		652,394			100.0%

FOREST PRESERVE DEBT SERVICE - SERIES 2003/2012
Fund 1902

ACCOUNT & DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	2023 EOY 30-Nov-23	BUDGET 2024	AMEND 2024	% CHANGE IN BUDGET
Beginning Balance	924,432	937,583	957,572	957,927	0	1,077	0.0%
REVENUE							
190211 41010 Current Tax	429,513	441,816			0	0	
190211 41350 Interest Income	363	2,615	950	11,334	0	10	0.0%
Total Revenue	429,876	444,432	950	11,334	0	10	0.0%
EXPENDITURE							
190211 61380 Transfer to Fund 1903				289,292			
190211 61420 Transfer to Fund 1907				243,519		1,087	
190211 68640 Fiscal Agent Fee	900	113	1,057				
190211 68650 Debt Service - Interest 2012	30,825	18,975	6,450	6,450			
109211 68700 Debt Service - Principal 2012	385,000	405,000	430,000	430,000			
Total Expenditure	416,725	424,088	437,507	969,261	0	1,087	0.0%
Revenue over/(under) Expenditure	13,151	20,344	(436,557)	(957,927)	0	(1,077)	0.0%
Ending Balance	937,583	957,927	521,016	0	0	0	

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017
Fund 1903

ACCOUNT & DESCRIPTION	ACTUAL 2021	BUDGET 2021	ACTUAL 2022	BUDGET 2023	ACTUAL 2023	BUDGET 2024	AMEND 2024	2024 YTD 9/30/2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance	4,222,577	4,640,537	4,635,395	4,635,395	5,057,675	5,849,640	5,849,640	5,849,640	6,305,482	7.8%
190311 41010 Current Tax	4,599,919	4,937,318	4,930,888	5,294,458	5,281,630	5,710,248	5,710,248	5,559,962	5,940,513	4.0%
190311 41350 Interest Income	1,154	650	14,882	4,000	63,906	55,386	66,492	49,389	66,500	20.1%
Total Revenue	4,601,073	4,937,968	4,945,770	5,298,458	5,345,536	5,765,633	5,776,740	5,609,351	6,007,013	4.2%
EXPENDITURE										
190311 66500 Miscellaneous Expenditure	475	475	338	475	1,425	475	675	675	1,000	110.5%
190311 68640 Fiscal Agent Fee	950	1,107	1,900	1,900	1,425	1,900	1,900	1,650	2,000	5.3%
190311 68710 Debt Service - Interest 2015	355,018	354,040	354,040	352,950	352,950	351,690	351,690	351,690	350,430	-0.4%
190311 68720 Debt Service - Principal 2015	45,000	40,000	40,000	45,000	45,000	45,000	45,000	45,000	45,000	0.0%
190311 68730 Debt Service - Interest 2016	294,188	290,088	290,088	285,688	285,688	278,788	278,788	278,788	187,450	-32.8%
190311 68740 Debt Service - Principal 2016	100,000	105,000	105,000	115,000	115,000	230,000	230,000	230,000	5,040,000	2091.3%
190311 68750 Debt Service - Interest 2017	627,625	477,125	477,125	302,250	302,250	104,375	104,375	104,375		-100.0%
190311 68760 Debt Service - Principal 2017	2,765,000	3,255,000	3,255,000	3,740,000	3,740,000	4,175,000	4,175,000	4,175,000		-100.0%
Total Expenditure	4,188,255	4,522,835	4,523,490	4,843,263	4,842,313	5,187,228	5,187,428	5,187,178	5,625,880	8.5%
Total Expenditure & Transfers Out	4,188,255	4,522,835	4,523,490	4,843,263	4,842,313	5,268,694	5,320,898	5,287,829	5,692,380	8.0%
Revenue over/(under) Expenditure	412,818	415,133	422,280	455,195	503,223	496,939	455,842	321,522	314,633	-36.7%
TRANSFER IN										
190311 40280 Transfer In from Fund 1902			0	0	288,742	0	0	0	0	
Total Transfers In			0	0	288,742	0	0	0	0	
TRANSFER OUT										
190311 61380 Transfer to Debt Service Fund 1915							2,000	1,937		
190311 61420 Transfer Out to Capital Fund 1907						81,467	131,470	98,715	66,500	-18.4%
Total Transfers Out			0	0	0	81,467	133,470	100,652	66,500	-18.4%
Ending Balance	4,635,395	5,055,670	5,057,675	5,090,590	5,560,898	6,346,579	6,305,482	6,171,162	6,620,115	4.3%

KCFPD Endowment Fund Fund 1904

ACCOUNT & DESCRIPTION	BUDGET 2022	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	FY24 YTD 30-Sep-24	FY24 AMD 30-Nov-24	BUDGET 2025	% CHANGE IN BUDGET	NOTES
Beginning Balance	883,179	883,179		1,144,630	846,055	846,055	1,046,716	91.4%	
REVENUE									
190411 40500 Transfer in From 1913						300,000		0.0%	Grant Proj. Res. Fund 1913
190411 41350 Interest	6,715	11,601		30,000	41,418	48,000	8,000	26.7%	
190411 41720 Donation (Hughes Estate)				160,000	10,000	10,000	160,000	100.0%	
190411 42970 Grant Award				300,000	300,000	300,000	300,000	100.0%	
Total Revenue	6,715	11,601		790,000	351,418	658,000	468,000	59.2%	
EXPENDITURE									
190411 61390 Transfer Out to 1913				300,000	-		300,000	100.0%	Grant Proj. Res. Fund 1913
190411 62150 Contractual Services	27,625	22,162		170,550	92,584	97,693	71,246	41.8%	Design/Arch./CPA
190411 70330 Construction				1,304,080	39,255	359,646	904,326	69.3%	Lite Const. Contract
Total Expenditure	27,603	22,162		1,774,630	131,839	457,339	1,275,571	71.9%	
Revenue over/(under) Expenditure	(20,888)	(10,561)		(984,630)	219,580	200,661	(807,571)	82.0%	
Ending Balance	862,291	872,618		160,000	1,065,635	1,046,716	239,144	149.5%	

**FP Capital Project Fund #1 (Section 319 Fund - LRC Dam Removal)
Fund 1905**

ACCOUNT & DESCRIPTION	BUDGET 2023	BUDGET 2024	2024 YTD 30-Sep-24	FY24 AMD 30-Nov-24	BUDGET 2025	% CHANGE IN BUDGET	Notes
Beginning Balance	0	0	0	0	147,520		
REVENUE							
190511 40500 Transfer In from Fund 1913	0	504,842		150,000	354,842		Grant Proj. Reserve Fund 1913
190511 41350 Interest Income	0	504,842			504,842		
190511 42970 USEPA Section 319 Grant Award	0	336,562			336,562		
190511 43880 Kendall County Escrow LR Creek							
Total Revenue	0	1,346,246	0	150,000	1,196,246		
EXPENDITURE							
190511 61390 Transfer to FP Fund 1913	0	504,842			504,842		Grant Proj. Reserve Fund 1913
190511 70060 Consultant - A&E Services	0	110,000	2,480	2,480	107,520		
190511 70330 Construction		731,404			731,404		
Total Expenditure	0	1,346,246	2,480	2,480	1,343,766		
Revenue over/(under) Expenditure	0	0	(2,480)	147,520	(147,520)		
Ending Balance	0	0	(2,480)	147,520	0		

**Forest Preserve Capital Fund
Fund 1907**

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 FINAL 30-Nov-23	BUDGET 2023	BUDGET 2024	2024 YTD 30-Sep-24	2024 AMEND	2024 EOY PROJECTION	BUDGET 2025	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance											
REVENUE											
190711 40280 Transfer in fm 2003/12 Bonds (Interest Earnings + L/C) - Fund 1902	0	288,916	286,713	84,188	409,301	487,873	487,873	487,873	416,794		
190711 40290 Transfer in fm FP General Fund(Interest Earnings) - Fund 1900	393,698	0	0	0	81,467	99,797	133,470	133,470	66,500		Interest transfer from 1903 in Jan 24
190711 40300 Transfer in from 2007/16/17 Bond Proceeds Fund #1903 (950)	0	0	0	0	0	0	0	0	0		
190711 40310 Transfer from 2016/17 Bond 1903	0	0	0	0	0	0	0	0	0		
190711 40330 Transfer in from Land Cash Fund #1910 (956)	30,000	0	0	0	0	0	0	0	0		
190711 40340 Transfer in from FRB Cropland Conversion #1908 (954)	164,116	0	0	0	0	0	0	0	0		
190711 40350 Transfer in from Project Improvement Fund #1906 (951)	158,250	0	0	0	0	0	0	0	0		
190711 40370 Transfer in from OSLAD Fund #1905	0	0	0	230,377	0	0	0	0	0		
190711 40370 Transfer in from RTP Fund # 1908	0	100,784	0	0	0	0	0	0	0		
190711 40400 Transfer in from 2021 Bond Proceeds Fund #1912	0	0	0	0	0	0	0	0	0		
190711 40470 Transfer in from IDNR-PARC Fund #1913	0	0	0	0	0	0	0	0	0		
190711 41350 Interest Income	200	3,126	3,126	0	6,000	21,908	25,000	26,000	23,000		
190711 42490 Other Revenue	19,450	5,000	18,736	0	0	550	1,000	550	188,714		ANRTC Energy Easement
190711 43430 Grant Award - Morton Arboretum Landscape	25,000	50,000	50,000	0	0	0	0	0	0		
190711 43740 Grant Award - ICECF Reservation Woods	0	10,000	10,000	0	0	0	0	0	0		
190711 43770 Grant Award - ICECF K-12 Pollinator	11,000	11,000	11,000	0	0	0	0	0	0		
190711 43780 Grant Award - ICECF Pilot Pollinator Meadows	10,000	10,000	10,000	0	0	0	0	0	0		
Total Revenue	811,714	186,784	92,862	230,377	87,467	122,255	180,470	160,020	278,214		
EXPENDITURE											
190711 61430 Transfer to Land Cash Fund - Reservation Woods	52,700	0	0	0	0	0	0	0	0		
190711 XXXXX Transfer to Project Fund #2 (Fund 1908)	0	0	0	0	0	0	0	0	0		
190711 62160 Equipment Replacement Contingency	33,762	200,000	0	165,373	200,000	66,658	200,000	116,658	50,000		Equipment Replacement
190711 66500 Project Fund Expense	33,762	33,762	46,141	32,006	30,000	23,551	35,000	35,000	30,000		Capital Project Contingency
190711 68500 Project Fund Expense - Pickenill Estate House Roof	95,000	82,121	71,037	60,651	70,000	44,389	70,000	45,000	25,000		Remaining Exterior Work
190711 68500 Maramech Forest Preserve Gate Replacement	0	0	10,550	0	90,000	0	90,000	34,441	30,000		Remaining Exterior Work
190711 68500 Ellis House Roof Replacement	0	0	0	0	0	0	0	0	0		Voluntary RPBB Mitigation Project
190711 68500 Hoover Old Shop Roof Replacement and Envelope	0	0	0	0	0	0	0	0	0		
190711 68500 Hoover Forest Preserve Habitat Mitigation Project	0	0	0	0	0	0	0	0	0		
190711 68510 Project Fund Expense - ICECF K-12 Pollinator	12,000	275	275	0	0	0	0	0	0		
190711 68520 Project Fund Expense - ICECF Pollinator Meadows	20,000	5,550	4,634	0	0	0	0	0	0		
190711 68610 Project Fund Expense - Morton Arboretum Landscape	25,000	37,714	19,530	18,184	0	0	0	0	0		
190711 61420 Transfer Out to Fund 1908	0	0	143,023	0	0	0	0	0	0		
Total Expenditure	602,814	381,422	295,390	276,214	390,000	134,598	395,000	231,099	310,000		
Revenue Over/(Under) Expenditure	208,900	(194,638)	(202,527)	(45,837)	(302,533)	(12,343)	(234,530)	(71,079)	(31,786)		
Ending Balance	208,900	94,278	84,186	38,349	105,768	475,550	253,643	416,794	385,008		

FP Capital Project Fund #2 (Hoover - Fox River Bluffs Public RTP Grant Project Fund) Fund 1908

ACCOUNT & DESCRIPTION	BUDGET 2023	FY23 FINAL	BUDGET 2024	FY24 YTD 30-Sep-24	FY24 AMEND	BUDGET 2025	% CHANGE IN BUDGET	Notes
Beginning Balance	71,195	230,377	0	0	0	165,280		
REVENUE								
190811 42970 Grant Award	159,182	0				200,000		
190811 XXXXX Transfer in from Kendall County TAP Program	0	0				189,000		
190811 XXXXX Transfer in from Fund 1913 Grant Reserve Fund	0	0			200,000	50,000		Grant Project Res. Fund 1913
190811 40300 Transfer in from Capital Fund #1907	0	0						
190811 40300 Transfer in from Land Cash Fund #1910	0	0						
190811 43800 Transfer in from Series 2021 Bond Proceeds Fund #1912	0	0						
Total Revenue	159,182	0	0		200,000	439,000		
EXPENDITURE								
190811 61420 Transfer out to Fund 1907	230,377	230,377				200,000		
190811 XXXXX Transfer out to Fund 1913 Grant Reserve Fund	0	0						
190811 66500 Other Expenditures	0	0				18,000		
190811 70650 Professional Services (Architect & Engineer)	0	0			34,720	386,280		Grant Project Res. Fund 1913
190811 70330 Construction	0	0						
Total Expenditures	230,377	230,377	0		34,720	604,280		
Revenue over/(under) Expenditure	(71,195)	(230,377)	0			(165,280)		
Ending Balance	0	0	0	0	165,280	0		

**FP Land Cash
Fund 1910**

Notes

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 EOY 30-Nov-23	BUDGET 2024	FY24 YTD 30-Sep-24	FY24 AMD 30-Nov-24	BUDGET 2025
Beginning Balance		205,214	205,214	205,214	140,668	140,668	135,404	135,404	135,404	281,687
REVENUE										
191011 40330 Transfer In From Land Cash	157,514	0	0	0	66,959	0	114,757	141,282	157,308	80,000
191011 41350 Interest Income									2,000	8,000
191011 42970 Grant Awards (Minooka - OSLAD/LWCF)	136,640	124,271	124,271	124,271			75,000	0	0	150,000
191011 42490 Other Revenue				50						
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)	52,700	0	0							
Total Revenue	346,854	124,271	124,271	124,321	66,959	0	189,757	141,282	159,308	238,000
EXPENDITURES										
191011 67410 Land Acquisition	210,214	329,485	276,785	136,167	207,627	5,264	325,161	0	0	519,687
191011 61300 Transfer Out to Fox River Bluffs RTP Fund 1908			52,700	52,700						
Total Expenditure	210,214	329,485	329,485	188,867	207,627	5,264	325,161	0	0	519,687
Revenue over/(under) Expenditure	136,640	(205,214)	(205,214)	(64,546)	(140,668)	(5,264)	(135,404)	141,282	159,308	(281,687)
Ending Balance	136,640	0	0	140,668	0	135,404	0	276,686	294,712	0

Rt. 52 - Baker Woods Addition

KCFP Liability Insurance Fund Fund 1911

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	BUDGET 2024	FY24 AMENDED 30-Nov-24	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance	50,000	45,000	46,300	46,300	46,300	46,300	46,300	44,300	
REVENUE									
191111 40320 Transfer from FP Operation Fund									
191111 XXXXX Interest							200	2,000	
191111 42120 Insurance Claim Reimbursements				0	0	0	0	0	
Total Revenue	0	0	0	0	0	0	200	2,000	
EXPENDITURE									
191111 68990 Claims/Deductibles	25,000	25,000	25,000	0	25,000	25,000	2,200	25,000	
Total Expenditure	25,000	25,000	25,000	0	25,000	25,000	2,200	25,000	
Revenue over/(under) Expenditure	(25,000)	(25,000)	(25,000)	0	0	0	0	0	
Ending Balance	25,000	20,000	21,300	46,300	21,300	21,300	44,300	21,300	

KCFPD Grant Projects Reserve Fund Fund 1913

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 EOY 30-Nov-23	BUDGET 2024	FY24 YTD 30-Sep-24	FY24 AMENDED 30-Nov-24	BUDGET 2025	Notes
Beginning Balance		1,063,405	1,062,110	1,062,110	1,040,349	1,040,349	828,200	828,200	828,200	182,200	
REVENUE											
191311 40390 ARPA Grant Award - Kendall County		200	0	0	100,000	200			4,000	4,000	
191311 41350 Interest Income											
191311 42250 Revenue		828,200		368,999	828,200	459,201					
191311 XXXXX Transfer from IDNR PARC Grant Award											
191311 XXXXX Transfer from FP Project Fund #1 (Fund 1905)											
191311 XXXXX Transfer from FP Project Fund #2 (Fund 1908)											
191311 XXXXX Transfer from FP Endowment (Fund #1904)											
191311 43800 Transfer from Bond Proceeds #1912	1,111,895										
Total Revenue	1,111,895	828,400	200	368,999	928,400	463,132	0	0	4,000	504,000	
EXPENDITURE											
191311 61360 Transfer to FP Project Fund #1 (Fund 1905)											
191311 61570 Transfer to FP #1904 Endowment (Subat)											
191311 XXXXX Transfer to FP Project Fund #2 (Fund #1908)											
191311 66500 Other Expenditures											
191311 68330 Preserve Improvements/Master Plan											
191311 70040 Supplies											
191311 70050 Contractual Services											
191311 70060 Consultants											
191311 70330 Construction	400,000	1,036,265	1,034,970	370,247	684,583	666,621					
191311 70650 Professional Services - A&F Services	75,800	27,340	27,340	20,514	11,384	8,659					
Total Expenditure	475,800	1,063,605	1,062,310	390,760	695,966	675,280	804,842	0	650,000	504,842	
Revenue over/(under) Expenditure	636,095	(235,205)	(1,062,110)	(235,205)	232,434	(212,148)	(804,842)		(646,000)	(842)	
Ending Balance	636,095	828,200	0	1,040,349	1,272,782	828,200	23,358	828,200	182,200	181,358	

RTP Grant - Return of GPRF's
Subat Nature Center - Return of GPRF's
LRC Dam Removal (319 Reimb.)
Subat Nature Center Project
Hoover-Fox River Bluffs Trail Project

**FP American Rescue Plan Act Fund
Fund 1914**

ACCOUNT & DESCRIPTION	BUDGET 2021	BUDGET AMD 11-21	BUDGET 2022	FY22 AMD 16-Aug-22	FY22 EOY 30-Nov-22	BUDGET 2023	FY23 EOY 30-Nov-23	BUDGET 2024	FY24 YTD 30-Sep-24	FY24 AMENDED 30-Nov-24	FY24 EOY PROJECTION	BUDGET 2025
Beginning Balance												
REVENUE												
191411 Interest Income	30,000	30,000	2,976	7,594	7,594	47,802	47,802	56,300	58,264	58,264	58,264	0
191411 40390 Transfer of American Rescue Plan Act Funds from Kendall County	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0
Total Revenue	30,000	30,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,100	100,100	0
EXPENDITURE												
191411 51160 Salaries - Part Time Grounds Maintenance	8,000	3,700	17,280	17,280	4,654	20,160	14,965	39,028	6,463	0	0	0
191411 51390 Salaries - Full Time Grounds Maintenance	716	331	32,600	32,600	34,080	36,474	36,755	2,272	24,812	24,812	24,812	0
191411 61160 Transfer to KC IMRF Fund	612	283	2,272	2,272	2,403	2,145	2,145	2,272	1,895	1,494	1,494	0
191411 63050 Transfer to KC SSI Fund	5,000	2,710	2,494	2,494	2,940	4,333	4,333	2,986	2,489	2,051	2,051	0
191411 63060 ER Contr Health/Dental			11,500	11,500	11,346	12,432	12,432	13,875	8,514	8,514	8,514	0
191411 66500 Other Expenditures												
191411 68530 Preserve Improvements/Master Plan	15,672		36,830	41,448	4,369	65,184	20,873	98,139	27,931	121,493	121,493	0
191411 70040 Supplies												
191411 70050 Contractual Services		20,000										
191411 70060 Professional Services - A&E Services												
191411 70330 Construction												
Total Expenditure	30,000	27,024	102,976	107,594	59,792	140,728	91,503	156,300	72,105	158,364	158,364	0
Revenue over/(under) Expenditure	0	2,976			40,208	(40,728)	8,497	(56,300)	27,895	(58,264)	(58,264)	0
Ending Balance	0	2,976	(0)	(0)	47,802	7,074	56,300	0	86,159	0	(0)	0

**FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915**

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	2024 YTD 9/30/24	FY24 AMEND 30-Nov-24	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance		46,652	65,393	65,335	65,335	65,453	0.1%
REVENUE							
191511 41010 Current Tax	81,818	84,244	82,544	80,661	82,544	81,544	-1.2%
191511 41350 Interest Income	1	58	100	0	700	700	600.0%
Total Revenue	81,818	84,302	82,644	80,661	83,244	82,244	-0.5%
EXPENDITURE							
191511 66500 Miscellaneous Expenditure	338	0	475	475	475	475	0.0%
191511 68640 Fiscal Agent Fee	475	475	1,107	475	1,107	1,100	-0.6%
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	33,544	33,544	33,544	32,044	-4.5%
191511 68800 Debt Service - Principal Series 2021		30,000	50,000	50,000	50,000	50,000	0.0%
Total Expenditure	35,166	65,619	85,126	84,019	85,126	83,619	-1.8%
Revenue over/(under) Expenditure	46,652	18,683	(2,482)	(3,358)	(1,882)	(1,375)	-44.6%
TRANSFERS IN							
191511 40510 Transfer from Debt Service Fund 1903				1,937	2,000		
Total Transfer In	0	0	0	1,937	2,000		
Ending Balance	46,652	65,335	62,911	63,914	65,453	64,078	1.9%

Kendall County Forest Preserve District FY24-25 Salary Schedule
 FY25 Budget Salary and Benefits Costs Spreadsheet
 DRAFT 21-Oct-24

Emp. #	Last Name	First Name	Hours Budgeted - FY25	FT Employee		PT Employee		IMRF Employee		ARPA Employee		Exempt Employee	
				Salary (Current)	Salary Increase (Proposed)	Salary Increase (%)	Salary Increase Amount (\$)	Total Salary	IMRF 6.44%	FICA 7.65%	Medical Insurance (5.0%)	Dental Insurance (0%)	Life Insurance
270208	Guritz	David	1950	\$111,668.00	\$4,446.72	4.00%	\$ 4,446.72	\$115,614.72	\$7,445.59	\$6,844.53	\$12,758.16	\$ 479.64	\$ 21.00
---	Caldwell	Latreese	1950	\$6,120.00				\$ 6,120.00	\$394.13	\$468.18			
11444	Granholm	Julia	1475	\$42,900.00	\$3,217.50	7.50%	\$ 3,217.50	\$46,117.50	\$2,969.97	\$3,527.99			
270274	Adams	Kimberly	1475	\$19,250.00	\$0.77	4.00%	\$ 1,135.75	\$20,385.75	\$1,901.70	\$2,259.01			
270947	Forge	Maggie	100	\$14.00	\$1.00	7.14%	\$ 100.00	\$ 1,500.00		\$114.75			
270288	Granholm	Herry	500	\$15.00	\$1.00	6.67%	\$ 500.00	\$ 8,000.00		\$612.00			
270236	Helmers	Denise	350	\$18.00	\$1.00	5.56%	\$ 350.00	\$ 6,650.00		\$508.73			
270952	Trenado	Mariah	500	\$16.50	\$0.50	3.03%	\$ 250.00	\$ 8,500.00		\$650.25			
---	VACANT		200	\$15.00				\$ 9,000.00		\$688.50			
---	VACANT		200	\$15.00									
---	VACANT		200	\$15.00									
270264	Vick	Marshall	1950	\$43,893.81	\$1,755.75	4.00%	\$ 1,755.75	\$ 45,649.56	\$2,939.83	\$3,492.19			\$ 21.00
270228	Mondrella	Kristie	1000	\$18.00	\$0.72	4.00%	\$ 720.00	\$ 16,720.00	\$1,432.08	\$1,205.57			
270283	Owen	Annabelle	1100	\$14.00	\$1.25	8.93%	\$ 1,375.00	\$ 16,775.00	\$1,080.31	\$1,283.29			
270270	Sommers	Irene	1500	\$15.00	\$1.00	6.67%	\$ 1,500.00	\$ 24,000.00	\$1,545.60	\$1,836.00			
270959	Booker	Bryon	350	\$14.00	\$1.00	7.14%	\$ 350.00	\$ 5,250.00		\$401.63			
270933	Larson	Elizabeth	700	\$14.00	\$1.00	7.14%	\$ 700.00	\$ 10,500.00		\$803.25			
270268	Mondrella	Albert	10	\$14.00	\$1.00	7.14%	\$ 10.00	\$ 150.00		\$11.48			
270230	Mondrella	Alisandra	10	\$14.00	\$1.00	7.14%	\$ 10.00	\$ 150.00		\$11.48			
270279	Prette	Shannon	8	\$14.00	\$1.00	7.14%	\$ 8.00	\$ 120.00		\$9.18			
270257	Salato	Michelle	25	\$14.80	\$1.00	6.76%	\$ 25.00	\$ 395.00		\$30.22			
270936	Ticer	Sara	100	\$14.00	\$1.00	7.14%	\$ 100.00	\$ 1,500.00		\$114.75			
270954	Tilt	Cindy	400	\$14.00	\$1.00	7.14%	\$ 400.00	\$ 6,000.00		\$459.00			
---	VACANT		84	\$14.00	\$1.00	7.14%	\$ 84.00	\$ 1,260.00		\$96.39			
---	VACANT		84	\$14.00	\$1.00	7.14%	\$ 84.00	\$ 1,260.00		\$96.39			
---	VACANT		84	\$14.00	\$1.00	7.14%	\$ 84.00	\$ 1,260.00		\$96.39			
---	VACANT		83	\$14.00	\$1.00	7.14%	\$ 83.00	\$ 1,245.00		\$95.24			
270239	White	Desiree	60	\$14.50	\$0.50	3.45%	\$ 30.00	\$ 900.00		\$68.85			
270261	White	Antoinette	1950	\$65,159.38	\$10,000.00	15.35%	\$ 10,000.00	\$ 75,159.38	\$4,840.26	\$5,749.69	\$12,758.16	\$ 479.64	\$ 21.00
270219	Luetlich	Austin	1950	\$47,635.56	\$11,020.44	23.13%	\$ 11,020.44	\$ 58,656.00	\$3,777.45	\$4,487.18	\$12,758.16	\$ 479.64	\$ 21.00
270957	Benesh	Hunter	1950	\$40,000.00				\$ 40,000.00	\$2,576.00	\$3,060.00	\$12,758.16	\$ 479.64	\$ 21.00
270949	Hageman	Jon	325	\$18.00	\$1.00	5.56%	\$ 325.00	\$ 6,175.00		\$472.39			
270928	Tschannen	Phillip	700	\$17.00	\$0.75	4.41%	\$ 525.00	\$ 12,425.00		\$950.51			
270960	Greiff	Michael	510	\$17.00				\$ 8,670.00		\$663.26			
---	VACANT		1300	\$17.00				\$ 22,100.00	\$1,423.24	\$1,690.65			
270955	Butler	Amanda	150	\$18.00	\$1.00	5.56%	\$ 150.00	\$ 2,850.00		\$218.03			
270940	Davidowski	Jennifer	200	\$19.00	\$1.00	5.26%	\$ 200.00	\$ 4,000.00		\$306.00			
---	VACANT		100	\$18.50				\$ 1,850.00		\$141.53			
270950	Kolka	Jon	1950	\$40,000.00	\$1,600.00	4.00%	\$ 1,600.00	\$ 41,600.00	\$2,679.04	\$3,182.40	\$12,758.16	\$ 479.64	\$ 21.00
270948	McTurner	Scott	1950	\$42,000.00				\$ 42,000.00	\$2,704.80	\$3,213.00	\$12,758.16	\$ 479.64	\$ 21.00
270293	Campbell	Quinn	350	\$15.00	\$1.50	10.00%	\$ 525.00	\$ 5,775.00		\$441.79			
270238	Koehler	Frank	1250	\$16.50	\$1.50	9.09%	\$ 1,875.00	\$ 22,500.00	\$1,449.00	\$1,721.25			
270958	Wizza	Vincent	800	\$17.00				\$ 13,600.00		\$1,040.40			
270241	Wiencke	Stefanie	1950	\$49,239.70	\$9,416.30	19.12%	\$ 9,416.30	\$ 58,656.00	\$3,777.45	\$4,487.18	\$12,758.16	\$ 479.64	\$ 21.00
270267	Vosburgh	Jessica	1950	\$35,392.50	\$2,000.00	5.65%	\$ 2,000.00	\$ 37,392.50	\$2,408.08	\$2,860.53	\$25,777.20	\$ 948.36	\$ 21.00

270253	Berndt	Kathleen	1000	\$18.00	\$1.00	5.56%	\$	1,000.00	\$	19,000.00	\$1,223.60	\$1,453.50			
270291	Christiansen	Paul	1200	\$18.00	\$1.00	5.56%	\$	1,200.00	\$	22,800.00	\$1,468.32	\$1,744.20			
270280	Collins	Jennie	1100	\$18.00	\$1.00	5.56%	\$	1,100.00	\$	20,900.00	\$1,345.96	\$1,598.85			
270236	Helmers	Denise	555	\$18.00	\$1.00	5.56%	\$	555.00	\$	10,545.00		\$806.69			
270951	Mika	Mikayla	610	\$16.50	\$0.50	3.03%	\$	305.00	\$	10,065.00		\$769.97			
TOTALS FOR FY25							\$	59,115.46	\$	902,885.16	\$ 50,031.73	\$ 69,070.71	\$ 115,084.32	\$ 4,305.84	\$ 189.00



Forest Preserve Funds Investment Report as of 9/30/2024

Fund #	MUNIS Fund Name	Balance as of 9/30	Illinois Funds		First National		Interest YTD 9/30/2024	
			ILF387	ILF388	FNB398	FNB 920/355/356		
1900	Forest Preserve	\$903,028.98			\$903,028.98		\$8,678.23	
1903	FP Debt Service 15/16/17	\$6,170,654.08			\$6,170,654.08		\$48,880.86	
1904	KCFPD Endowment Fund	\$1,070,351.37	\$1,070,351.37				\$46,134.61	
1905	KCFPD Project Fund #1	-\$2,480.00				-\$2,480.00		
1907	Forest Preserve Capital	\$477,138.30		\$477,138.30			\$23,516.74	
1908	KCFPD Project Fund #2	\$0.48				\$0.48		
1910	FP Land Cash	\$277,780.07		\$277,780.07			\$1,092.87	
1911	FP Liability	\$44,274.19		\$44,274.19			\$174.19	
1913	KCFPD Grant - Funded Project Res.	\$831,471.27		\$831,471.27			\$3,271.27	
1914	FP ARPA	\$86,227.01				\$86,227.01	\$68.13	
1915	FP Debt Service 2021	\$64,422.32			\$64,422.32		\$508.28	
Total Forest Preserve Funds			\$9,922,868.07	\$1,070,351.37	\$1,630,663.83	\$6,235,076.40	\$986,776.47	\$123,646.95

To: Kendall County Forest Preserve District Finance Committee
 From: David Gurtitz, Executive Advisor
 RE: Subat Nature Center OSLAD Grant OS-23-2290 – Project Matching Requirements
 Date: 24-Oct-24

Project Budget:	\$600,000.00	OSLAD Grant OS-23-2290
	\$814,300.00	KCFPD Project Match Required
	\$1,414,300.00	IDNR-OSLAD Project Budget

OSLAD Grant Funding Allocations	
Consultant Services	\$72,900
Construction	\$527,100
	<u>\$600,000</u>

Lite Construction - Contract Contingencies	
Const. Contract Cont.	\$75,000
Inspection and Testing Exhibits	\$15,000
CNC Cut Panels	\$110,000
	<u>\$12,000</u>

PROJECT EXPENDITURES	Total Project Costs	Expenditures as of 09/30/2024	Contract Amounts Remaining	IDNR OSLAD-Grant	IDNR OSLAD Remaining	KCFPD Matching	KCFPD Matching Remaining
Klubber, Inc.	\$212,950.00	\$141,226.11	\$71,723.89	\$71,650.00		\$69,576.11	\$71,723.89
Klubber, Inc. - Reimb. Exp.	\$1,238.81	\$1,238.81				\$1,238.81	
Lite Construction	\$1,262,697.00	\$47,160.00	\$1,215,537.00	\$47,150.00	\$479,690.00	\$13,720.00	\$735,847.00
Prairie Archaeology & Research	\$13,720.00	\$13,720.00				\$9,395.00	
GeoCon Professional Service	\$9,395.00	\$9,395.00				\$1,275.00	
Kendall County PBZ	\$1,152.50	\$1,152.50				\$1,152.50	
WBX Engineering	\$1,500.00	\$1,500.00			\$1,500.00		
Mack & Associates							
TOTALS	\$1,509,928.31	\$215,167.42	\$1,288,760.89	\$118,810.00	\$481,190.00	\$96,357.42	\$807,570.89

Klubber Contract - Reimb. Exp.	
8704	\$45,86
8788	\$163,48
8881	\$18,76
9005	\$589,43
9034	\$421,28
	<u>\$1,238.81</u>

KCFPD Projected Match	\$903,928.31
------------------------------	---------------------

ENDOWMENT FUND BALANCE	
Endowment Fund Balance as of 09/30/2024	\$1,065,635.22
Add: OSLAD Final Disbursement (Receivable in FY25)	\$300,000.00
Less Hugues Estate Deposit	(\$10,000.00)
Less - Lite Pay Req. #002 - Paid in Oct. 24	(\$9,180.00)
Subat Nature Center - Total Remaining Cost (EST)	(\$1,288,760.89)
Estimated Subat Endowment Fund Remainder	\$57,694.33

CONSTRUCTION CONTINGENCY PROJECTS	
Construction Contract Contingency	\$75,000.00
Main gate upgrade	(\$5,000.00)
ComEd Electrical Service	(\$15,000.00)
Site Restoration	(\$25,000.00)
Other Site Improvements	(\$30,000.00)
	<u>(\$75,000.00)</u>



Office of Jill Ferko
Kendall County Treasurer & Collector
111 West Fox Street
Yorkville, IL 60560

(630) 553-4124 Phone
(630) 553-4117 Fax

Oct 1, 2024

Kendall County Forest Preserve District
David Guritz, Director
111 West Fox Street
Yorkville, IL 60560

Dear Mr. Guritz:

As of September 30, 2024 the balance of Land Cash Funds for Forest Preserve District is \$16,022.71.
To request the release of these funds please submit a formal request to the Treasurer's Office.

We intend to report your balance on a quarterly basis or you may call at any time.

Sincerely,

A handwritten signature in blue ink that reads "Jill Ferko". The signature is written in a cursive, flowing style.

Jill Ferko
Kendall County Treasurer & Collector

To: Kendall County Forest Preserve District Finance Committee

From: David Guritz, Executive Advisor
 Antoinette White, Acting Executive Director

RE: KCFPD ARPA Fund (Fund 1914) Close-out

Date: October 24, 2024

The District is on track to close out ARPA Fund 1914 by the end of FY24.

Part time grounds maintenance salary expenditures that posted to the ARPA Fund in FY24 have been re-coded to the District's Operating Fund (Fund 1900). This increased the remaining funds available to complete the three capital projects currently under contract.

Fund 1914 ARPA capital funds available: \$93,560.65

FY24 Expenditures Pending

Innovative Underground:	\$53,885.00	Contract #24-07-001	Hoover-Sewer Pipe CIPP Lining
Great Lakes:	\$35,656.40	Contract #24-06-002	Hoover-Well Pump Replacement
J&E Restoration:	<u>\$ 6,300.00</u>		Hoover-Moonseed Bunkhouse Repairs

Total remaining expenditures: \$95,841.40

Difference: (\$2,280.75) Expenditure balance will be posted to Fund 1907

Budget Amendment Analysis

Fund 1914 FY24 Preserve Improvements GL 191411 68530: \$98,139.00

Total expended YTD (as of 09/30/2024): \$27,931.41

FY24 additional/remaining capital fund expenditures: \$93,560.65

FY24 Budget Amendment GL 191411 68530: \$121,492.06

**KENDALL COUNTY FOREST PRESERVE DISTRICT
PUBLIC HEARING**

**PROPOSED PROPERTY TAX INCREASE FOR THE KENDALL COUNTY FOREST PRESERVE
DISTRICT, KENDALL COUNTY, ILLINOIS**

**TUESDAY, NOVEMBER 12, 2024
4:30 P.M.**

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

AGENDA

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Public Comments
- V. Review of Truth in Taxation Public Notice
- VI. Presentation of FY 24-25 Proposed Tax Levies
 - A. Proposed General Fund (Fund 1900) Levy for FY 24-25
 - a. Fund 1900: \$799,269.00
 - B. Debt Service Funds (Funds 1903 and 1915) Levy Amounts for FY 24-25
 - a. Fund 1903: \$5,940,513.00
 - b. Fund 1915: \$81,544.00
 - C. FY 24-25 Combined Levies Total: \$6,821,326.00
- VII. Public Comments
- VIII. 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.

**NOTICE OF PROPOSED PROPERTY TAX
INCREASE FOR
THE KENDALL COUNTY FOREST
PRESERVE DISTRICT,
KENDALL COUNTY, ILLINOIS**

- I. A public hearing to approve a proposed property tax levy increase for the Kendall County Forest Preserve District for 2025 will be held on November 12, 2024 at 4:30 PM at the Kendall County Office Building - Rooms 209 and 210 - 111 W. Fox Street Yorkville, Illinois 60560.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact:

David Guritz, Executive Advisor
110 W. Madison Street Yorkville, IL 60560
Phone: 630-553-4025
Email: kcforest@kendallcountyil.gov

- II. The Kendall County Forest Preserve District's proposed corporate General Fund levy for FY 24-25, tentatively scheduled for approval by the District's Board of Commissioners on November 19, 2024 is \$799,269.00, and was \$755,244.08 for FY 23-24. This represents an overall 5.8% increase over the prior year's levy.
- III. The property taxes extended for debt service for FY 24-25 is \$6,022,057.00 and was \$5,792,965.99 for FY 23-24.
- IV. The total property taxes extended for FY 23-24 was \$6,548,210.07. The estimated total property taxes to be levied for FY 24-25 are \$6,821,326.00. This represents an overall 4.2% increase over the previous year.

FY25 PRELIMINARY GENERAL FUND TAX LEVY ORDINANCE
FINAL DRAFT FOR COMMITTEE OF THE WHOLE REVIEW - NOVEMBER 12, 2024

ORDINANCE #24-11-002
GENERAL FUND TAX LEVY ORDINANCE
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING
NOVEMBER 30, 2025

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT,
KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1 That there is required to be raised by taxation, and that there is levied upon all taxable property within the territorial limits of said Kendall County Forest Preserve District for the fiscal year beginning December 1, 2024 and ending November 30, 2025, the total sum of SEVEN HUNDRED NINETY NINE THOUSAND TWO HUNDRED AND SIXTY NINE dollars (\$799,269) as is provided:

Salaries - Full-Time	\$392,560
Salaries - Part-Time	\$196,261
Equipment	\$20,000
Fuel - Gas & Oil	\$8,500
Telephone	\$8,000
Electric	\$2,200
Gas	\$2,000
Publicity & Promotion	\$1,000
Newsletter	\$200
Supplies - Shop	\$2,000
Conferences	\$1,000
Audit	\$8,250
Refuse Pickup	\$5,000
Insurance	\$43,200
Medical Insurance	\$50,000
Legal Publications	\$390
IMRF & SS	\$58,708
TOTAL	<u><u>\$799,269</u></u>

SECTION 2 That the Secretary of said District is hereby directed to cause this Ordinance to be immediately published at least once in a newspaper published within said District and to incur the necessary expenses thereof, and said Secretary is hereby directed to file with the County Clerk of Kendall County, Illinois, a certified copy of this Ordinance and said County Clerk of Kendall County is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Kendall County Forest Preserve District in accordance with law.

SECTION 3 This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

Approved this __TH Day of _____, 2024.

Signed:

Brian DeBolt, President

Seth Wormley, Secretary

To: Kendall County Forest Preserve District Finance Committee
 From: David Guritz, Executive Advisor
 RE: FY25 Operating Fund 1900 - 2024 Levy Comparison - CPI at 3.4%
 Date: October 24, 2024

	2018 Levy	2019 Levy	2020 Levy	2021 Levy	2022 Levy	2023 Levy	2024 Levy
Prior Year Base Extension	\$572,576	\$591,878	\$612,090	\$635,950	\$657,908	\$704,649	\$755,244
CPI Increase	2.1%	1.9%	2.3%	1.4%	5.0%	5.0%	3.4%
Rate Setting EAV	\$3,227,251,848	\$3,432,921,537	\$3,584,835,597	\$3,781,079,971	\$4,125,581,150	\$4,584,848,376	\$5,215,785,186
New Property	\$39,856,955	\$43,945,315	\$59,473,274	\$75,309,152	\$81,902,729	\$84,523,616	\$87,642,477
Adjusted Rate Setting EAV	\$3,187,394,893	\$3,388,976,222	\$3,644,308,871	\$3,856,389,123	\$4,207,483,879	\$4,669,371,992	\$5,303,427,663
Limiting Rate	0.01834	0.01783	0.01774	0.0174	0.01708	0.01658	0.01523
Capped Funds Max Extension	\$591,878	\$612,090	\$635,950	\$657,908	\$704,649	\$759,981	\$794,364
Revenue Recapture				\$5,294	\$7,013	\$13,347	

2023 Limiting Rate:	FY25 if CPI Taken	FY25 if CPI Not Taken	Difference	2018 Comparison
Taxes extendable at most recent limiting rate (2024 EAV and rate)	0.01523	0.01482	-0.00041	0.01834
Annual Tax on a \$100,000 (MVF) Home	\$794,364.08	\$772,979.36	-\$21,385	\$591,878
Annual Tax on a \$288,100 (AMV) Home	\$5.08	\$4.94	-\$0.14	\$6.11
	\$14.63	\$14.23	-\$0.39	\$17.61

Conclusions

- Based on trend lines, taxes on the average market value home have decreased under PTELL due to growth in rate setting EAV for the County, and corresponding reductions in the District's limiting rates and tax extensions.
- Under PTELL, if the FY24 maximum levy is reduced, the District's tax extension will be limited to the lesser of 5.0% or CPI multiplied by the reduced actual extension for each subsequent levy year.



**CHIEF COUNTY ASSESSING OFFICIAL
KENDALL COUNTY
ANDREW P. NICOLETTI**
111 West Fox Street – Rm. 303
Yorkville, Illinois 60560-1498
630-553-4146

TO: David Guritz

FROM: Andy Nicoletti

DATE: October 24, 2024

RE: Proposed levy

Per your request, I have prepared the following with regard to the impact of the proposed Forest Preserve District's operations levy on the average farm parcel.

The average vacant farm parcel assessment was determined by dividing the total 2024 Farmland EAV by the total number of vacant farm parcels in the county. ($\$92,144,090/3,833 = \$24,040$).

Based on a levy of \$799,269, the rate would be .001542% and the tax amount would be \$3.71.

In 2023 the rate was .001652% and the average farmland assessment was \$22,564. The tax amount paid was \$3.73.

To: Kendall County Forest Preserve District Finance Committee
 From: David Guritz, Executive Advisor
 RE: Fund 1903 Debt Service Fund Analysis
 Bond Series 2007 - 15/16/17
 Date 24-Oct-24

09/24 Interest Earnings
8,759.52

Current Fund Balance as of 09/30/2023 **6,171,162.36**

Revenues	
Projected Interest Earnings Through 12/31/2023	17,519.04
Expenditures	
Transfer Out - Interest Earnings Transfer to Fund 1907	-32,755.02
Transfer Out - Interest Earnings Transfer to Fund 1915	-63.36
01/01/2025 - 2015 Series Debt Service Payment	-220,530.00
01/01/2025 - 2016 Series Debt Service Payment	-5,177,094.00

Projected Fund Balance as of 01/31/2025 **758,239.02**

Debt Service Schedules						
Levy Year	Series 2007	Series 2012	Series 2015	Series 2016	Series 2017	Total
2024			2,724,800.00	3,215,712.50		5,940,512.50
2025			6,624,800.00			6,624,800.00
Totals			9,349,600.00	3,215,712.50		12,565,312.50
						(758,239.02)
						11,807,073.48
Debt Service Payment Schedule						
7/1/2025			174,900.00	50,356.00		
1/1/2026			2,549,900.00	3,165,356.00		5,940,512.00
7/1/2026			127,400.00			
1/1/2027			6,497,400.00			6,624,800.00
			9,349,600.00	3,215,712.00		12,565,312.00

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017
Fund 1903

ACCOUNT & DESCRIPTION	ACTUAL 2021	BUDGET 2021	ACTUAL 2022	BUDGET 2023	ACTUAL 2023	BUDGET 2024	AMEND 2024	2024 YTD 9/30/2024	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance	4,222,577	4,640,537	4,635,395	4,635,395	5,057,675	5,849,640	5,849,640	5,849,640	6,305,482	7.8%
190311 41010 Current Tax	4,599,919	4,937,318	4,930,888	5,294,458	5,281,630	5,710,248	5,710,248	5,559,962	5,940,513	4.0%
190311 41350 Interest Income	1,154	650	14,882	4,000	63,906	55,386	66,492	49,389	66,500	20.1%
Total Revenue	4,601,073	4,937,968	4,945,770	5,298,458	5,345,536	5,765,633	5,776,740	5,609,551	6,007,013	4.2%
EXPENDITURE										
190311 66500 Miscellaneous Expenditure	475	475	338	475	475	475	675	675	1,000	110.5%
190311 68640 Fiscal Agent Fee	950	1,107	1,900	1,900	1,425	1,900	1,900	1,650	2,000	5.3%
190311 68710 Debt Service - Interest 2015	355,018	354,040	354,040	352,950	352,950	351,690	351,690	351,690	350,430	-0.4%
190311 68720 Debt Service - Principal 2015	45,000	40,000	40,000	45,000	45,000	45,000	45,000	45,000	45,000	0.0%
190311 68730 Debt Service - Interest 2016	294,188	290,088	290,088	285,688	285,688	278,788	278,788	278,788	187,450	-32.8%
190311 68740 Debt Service - Principal 2016	100,000	105,000	105,000	115,000	115,000	230,000	230,000	230,000	5,040,000	2091.3%
190311 68750 Debt Service - Interest 2017	627,625	477,125	477,125	302,250	302,250	104,375	104,375	104,375	104,375	-100.0%
190311 68760 Debt Service - Principal 2017	2,765,000	3,255,000	3,255,000	3,740,000	3,740,000	4,175,000	4,175,000	4,175,000	5,040,000	-100.0%
Total Expenditure	4,188,255	4,522,835	4,523,490	4,843,263	4,842,313	5,187,228	5,187,428	5,187,178	5,625,880	8.5%
Total Expenditure & Transfers Out	4,188,255	4,522,835	4,523,490	4,843,263	4,842,313	5,268,694	5,320,898	5,287,829	5,692,380	8.0%
Revenue over/(under) Expenditure	412,818	415,133	422,280	455,195	503,223	496,939	455,842	321,522	314,633	-36.7%
TRANSFER IN										
190311 40280 Transfer In from Fund 1902			288,742		288,742			0	0	
Total Transfers In			288,742		288,742			0	0	
TRANSFER OUT										
190311 61380 Transfer to Debt Service Fund 1915								1,937		
190311 61420 Transfer Out to Capital Fund 1907						81,467	2,000	98,715	66,500	-18.4%
Total Transfers Out						81,467	131,470	100,652	66,500	-18.4%
Ending Balance	4,635,395	5,055,670	5,057,675	5,090,590	5,560,898	6,346,579	6,305,482	6,171,162	6,620,115	4.3%

**FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915**

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	2024 YTD 9/30/24	FY24 AMEND 30-Nov-24	BUDGET 2025	% CHANGE IN BUDGET
Beginning Balance		46,652	65,393	65,335	65,335	65,453	0.1%
REVENUE							
191511 41010 Current Tax	81,818	84,244	82,544	80,661	82,544	81,544	-1.2%
191511 41350 Interest Income	1	58	100	0	700	700	600.0%
Total Revenue	81,818	84,302	82,644	80,661	83,244	82,244	-0.5%
EXPENDITURE							
191511 66500 Miscellaneous Expenditure	338	0	475	475	475	475	0.0%
191511 68640 Fiscal Agent Fee	475	475	1,107	475	1,107	1,100	-0.6%
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	33,544	33,544	33,544	32,044	-4.5%
191511 68800 Debt Service - Principal Series 2021		30,000	50,000	50,000	50,000	50,000	0.0%
Total Expenditure	35,166	65,619	85,126	84,019	85,126	83,619	-1.8%
Revenue over/(under) Expenditure	46,652	18,683	(2,482)	(3,358)	(1,882)	(1,375)	-44.6%
TRANSFERS IN							
191511 40510 Transfer from Debt Service Fund 1903				1,937	2,000		
Total Transfer In	0	0	0	1,937	2,000		
Ending Balance	46,652	65,335	62,911	63,914	65,453	64,078	1.9%

Kendall County Forest Preserve District

Estimated Tax Impact Analysis

Before and After 2015, 2016 and 2017 Refinancings No Estimated Annual EAV Growth

Levy Year	Original Debt Service and Annual Tax		Savings From Refunding Bonds			New Debt Service and Annual Tax			Total Savings					
	Bond Year	2007 Bond Debt Service	2012 Bond Debt Service	Total	Tax Rate	Est. Tax on Average Home (1)	2015 Actual	2016 Actual	2017 Actual	Total Est. New Debt Service	Est. New Tax Rate	Est. Tax on Average Home (1)	Estimated Debt Service Savings	Estimated Tax Savings on Average Home (1)
2014	2016	\$3,704,125	\$378,150	\$4,082,275	\$0.1614	\$100				\$4,082,275	\$0.1614	\$100		
2015	2017	3,836,625	392,250	4,228,875	\$0.1603	99	\$57,005			4,171,870	\$0.1581	\$98	\$57,005	\$1.34
2016	2018	4,160,125	397,800	4,557,925	\$0.1727	107	57,685	\$70,450		4,429,790	\$0.1679	\$104	128,135	3.01
2017	2019	4,455,125	402,900	4,858,025	\$0.1841	114	53,365	69,050	\$303,888	4,431,723	\$0.1680	\$104	426,303	10.02
2018	2020	4,580,125	412,550	4,992,675	\$0.1892	117	54,130	67,850	308,388	4,562,308	\$0.1729	\$107	430,368	10.12
2019	2021	4,692,625	421,600	5,114,225	\$0.1938	120	55,165	71,850	307,138	4,680,073	\$0.1774	\$110	434,153	10.21
2020	2022	5,042,625	430,050	5,472,675	\$0.2074	129	61,200	70,850	305,388	5,035,238	\$0.1908	\$118	437,438	10.28
2021	2023	5,367,625	442,900	5,810,525	\$0.2202	137	57,120	65,050	308,138	5,380,218	\$0.2039	\$126	430,308	10.12
2022	2024	6,157,625		6,157,625	\$0.2334	145	58,380	499,650	305,138	5,294,458	\$0.2007	\$124	863,168	20.29
2023	2025	5,995,125		5,995,125	\$0.2272	141	59,640	225,238		5,710,248	\$0.2164	\$134	284,878	6.70
2024	2026	6,227,375		6,227,375	\$0.2360	146	60,900	225,963		5,940,513	\$0.2251	\$140	286,863	6.74
2025	2027	6,683,375		6,683,375	\$0.2533	157	58,575			6,624,800	\$0.2511	\$156	58,575	1.38
Total		\$60,902,500	\$3,278,200	\$64,180,700			\$633,165	\$1,365,950	\$1,838,075	\$60,343,510			\$3,837,190	\$90.21

Note: (1) Average home value assumed to be \$204,100, based on the 2010-14 US Census American Community Survey for the County. Annual tax based on the District's actual EAV for levy years 2014 and 2015 with no annual growth assumed thereafter.

Kendall County Forest Preserve District

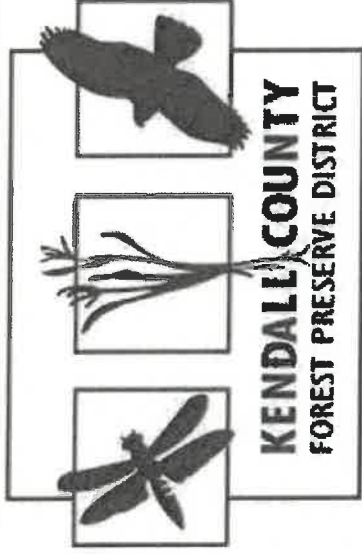
Estimated Tax Impact Analysis

Before and After 2015, 2016 and 2017 Refinancings 2% Estimated Annual EAV Growth

Levy Year	Original Debt Service and Annual Tax			Savings From Refunding Bonds			New Debt Service and Annual Tax			Total Savings				
	Bond Year	Original 2007 Bond Debt Service	2012 Bond Debt Service	Total	Tax Rate	Est. Tax on Average Home (1)	2015 Actual	2016 Actual	2017 Actual	Total Est. New Debt Service	Est. New Tax Rate	Est. Tax on Average Home (1)	Estimated Debt Service Savings	Estimated Tax Savings on Average Home (1)
2014	2016	\$3,704,125	\$378,150	\$4,082,275	\$0.1614	\$100				\$4,082,275	\$0.1614	\$100		
2015	2017	3,836,625	392,250	4,228,875	\$0.1603	99	\$57,005			4,171,870	\$0.1581	\$98	\$57,005	\$1.34
2016	2018	4,160,125	397,800	4,557,925	\$0.1694	105	57,685	\$70,450		4,429,790	\$0.1646	\$102	128,135	2.95
2017	2019	4,455,125	402,900	4,858,025	\$0.1770	110	53,365	69,050	\$303,888	4,431,723	\$0.1614	\$100	426,303	9.63
2018	2020	4,580,125	412,550	4,992,675	\$0.1783	111	54,130	67,850	308,388	4,562,308	\$0.1629	\$101	430,368	9.53
2019	2021	4,692,625	421,600	5,114,225	\$0.1791	111	55,165	71,850	307,138	4,680,073	\$0.1659	\$102	434,153	9.43
2020	2022	5,042,625	430,050	5,472,675	\$0.1879	117	61,200	70,850	305,388	5,035,238	\$0.1728	\$107	437,438	9.31
2021	2023	5,367,625	442,900	5,810,525	\$0.1955	121	57,120	65,050	308,138	5,380,218	\$0.1811	\$112	430,308	8.98
2022	2024	6,157,625		6,157,625	\$0.2032	126	58,380	499,650	305,138	5,294,458	\$0.1747	\$108	863,168	17.67
2023	2025	5,995,125		5,995,125	\$0.1939	120	59,640	225,238		5,710,248	\$0.1847	\$115	284,878	5.72
2024	2026	6,227,375		6,227,375	\$0.1975	123	60,900			5,940,513	\$0.1884	\$117	286,863	5.64
2025	2027	6,683,375		6,683,375	\$0.2078	129	58,575			6,624,800	\$0.2060	\$128	58,575	1.13
Total		\$60,902,500	\$3,278,200	\$64,180,700			\$633,165	\$1,365,950	\$1,838,075	\$60,343,510			\$3,837,190	\$81.34

Note: (1) Average home value assumed to be \$204,100, based on the 2010-14 US Census American Community Survey for the County. Annual tax based on the District's actual EAV for levy years 2014 and 2015 with no annual growth assumed thereafter.

Speer Financial, Inc.
INDEPENDENT MUNICIPAL ADVISORS



Kendall County Forest Preserve District, Illinois

DEBT BRIEFING BOOK

DECEMBER 8, 2022

Table of Contents

	<u>Page(s)</u>
Illinois Forest Preserve District Borrowing Options	3
Outstanding Debt	4-5
Tax Levy and Capacities	6-8
Bond Rating	9-10
Market Snapshot	11

Illinois Forest Preserve District Borrowing Options

Property Tax Supported

- **General Obligation Limited Tax Bonds:**
 - Source of repayment: Payable from a direct property tax unlimited as to rate but limited as to amount.
 - Constraint:
 - Constrained to 2.3% of the District's EAV (How much the District can have outstanding in total.)
 - Limited to the District's Debt Service Extension Base (DSEB) (How much the District can levy each year to pay the principal and interest due on the bonds.)
 - Not subject to a voter referendum

- **General Obligation Bonds:**
 - Source of repayment: Payable from a direct property tax unlimited as to rate or amount.
 - Constraint:
 - Constrained to 2.3% of the District's EAV (How much the District can have outstanding in total.)
 - Subject to a successful referendum

Non-Property Tax Supported

- **General Obligation (Alternate Revenue Source) Bonds:**
 - Source of repayment: Often referred to as "double-barreled" bonds. Alternate revenue source bonds are paid from any lawfully available resource and have a property tax levy as back up should the primary source of repayment not be available to pay the principal and interest on the bonds.
 - Constraint:
 - Generally, not subject to any debt capacity constraints
 - 1.25x coverage required
 - Subject to a 30-day backdoor referendum period

- **Debt Certificates:**
 - Source of repayment: Payable from any lawfully available resource.
 - Constraint:
 - Constrained to 2.3% of the District's EAV (How much the District can have outstanding in total.)

Outstanding Debt

Page 1

Issue:		General Obligation Refunding Bonds, Series 2012		General Obligation Refunding Bonds, Series 2015		General Obligation Refunding Bonds, Series 2016			
Tax Levy Year	Bond Year Ending: 1/1	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total
2021	2023	430,000	3.00%	12,900	442,900	115,000	4.00%	287,988	402,988
2022	2024					230,000	4.00%	283,388	513,388
2023	2025					5,040,000	3.44%	274,188	5,314,188
2024	2026					3,115,000	3.23%	100,713	3,215,713
2025	2027								
2026	2028								
2027	2029								
2028	2030								
2029	2031								
2030	2032								
2031	2033								
2032	2034								
2033	2035								
2034	2036								
2035	2037								
2036	2038								
2037	2039								
2038	2040								
2039	2041								
Total		\$ 430,000		\$ 12,900	\$ 442,900	\$ 8,500,000		\$ 946,275	\$ 9,446,275

Issue:		General Obligation Refunding Bonds, Series 2012		General Obligation Refunding Bonds, Series 2015		General Obligation Refunding Bonds, Series 2016			
Tax Levy Year	Bond Year Ending: 1/1	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total
2021	2023	45,000	2.80%	353,580	398,580	115,000	4.00%	287,988	402,988
2022	2024	45,000	2.80%	352,320	397,320	230,000	4.00%	283,388	513,388
2023	2025	45,000	2.80%	351,060	396,060	5,040,000	3.44%	274,188	5,314,188
2024	2026	2,375,000	4.00%	349,800	2,724,800	3,115,000	3.23%	100,713	3,215,713
2025	2027	6,370,000	4.00%	254,800	6,624,800				
2026	2028								
2027	2029								
2028	2030								
2029	2031								
2030	2032								
2031	2033								
2032	2034								
2033	2035								
2034	2036								
2035	2037								
2036	2038								
2037	2039								
2038	2040								
2039	2041								
Total		\$ 8,880,000		\$ 1,661,560	\$ 10,541,560	\$ 8,500,000		\$ 946,275	\$ 9,446,275

Issue:		General Obligation Refunding Bonds, Series 2012		General Obligation Refunding Bonds, Series 2015		General Obligation Refunding Bonds, Series 2016			
Tax Levy Year	Bond Year Ending: 1/1	Principal	Rate	Interest	Total	Principal	Rate	Interest	Total
2021	2023	430,000	3.00%	12,900	442,900	115,000	4.00%	287,988	402,988
2022	2024					230,000	4.00%	283,388	513,388
2023	2025					5,040,000	3.44%	274,188	5,314,188
2024	2026					3,115,000	3.23%	100,713	3,215,713
2025	2027								
2026	2028								
2027	2029								
2028	2030								
2029	2031								
2030	2032								
2031	2033								
2032	2034								
2033	2035								
2034	2036								
2035	2037								
2036	2038								
2037	2039								
2038	2040								
2039	2041								
Total		\$ 430,000		\$ 12,900	\$ 442,900	\$ 8,500,000		\$ 946,275	\$ 9,446,275

Notes:
Series 2003 Bonds issued pursuant to a successful referendum on November 5, 2002.

Notes:
Series 2007 Bonds issued pursuant to a successful referendum on April 17, 2007.

Notes:
Series 2007 Bonds issued pursuant to a successful referendum on April 17, 2007.

Notes:
Series 2007 Bonds issued pursuant to a successful referendum on April 17, 2007.

Outstanding Debt

Page 2

Issue:
Original Par Amount:
Dated Date:
Optional Call Date:
Security:
Purpose:
Rating:
Insurance:
Paying Agent:
CDU Requirement:

Tax Levy Year	Bond Year Ending: 1/1
2021	2023
2022	2024
2023	2025
2024	2026
2025	2027
2026	2028
2027	2029
2028	2030
2029	2031
2030	2032
2031	2033
2032	2034
2033	2035
2034	2036
2035	2037
2036	2038
2037	2039
2038	2040
2039	2041
Total	

General Obligation Refunding Bonds, Series 2017
\$19,130,000
4/26/2017
Not Callable
Unlimited Tax General Obligation Refunding a Portion of Series 2007
Moody's: A2 (Stable Outlook)
Assured Guaranty Municipal
Amalgamated Bank of Chicago
Full Disclosure - 210 Day Requirement

Principal	Rate	Interest	Total
Due: 1/1			
3,740,000	5.00%	395,750	4,135,750
4,175,000	5.00%	208,750	4,383,750
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 7,915,000		\$ 604,500	\$ 8,519,500

Notes:
Series 2007 Bonds issued pursuant to a successful referendum on April 17, 2007.

General Obligation Limited Tax Bonds, Series 2021
\$1,200,000
7/15/2021
1/1/2028
Limited Tax General Obligation Renovation of Pickerill Estate House
Moody's: A1 (Positive Outlook)
Assured Guaranty Municipal
Amalgamated Bank of Chicago
Full Disclosure - 210 Day Requirement

Principal	Rate	Interest	Total
Due: 1/1			
30,000	4.00%	52,226	82,226
50,000	4.00%	34,544	84,544
50,000	2.00%	32,544	82,544
50,000	4.00%	31,544	81,544
55,000	4.00%	29,544	84,544
55,000	4.00%	27,344	82,344
60,000	4.00%	25,144	85,144
60,000	3.00%	22,744	82,744
60,000	3.00%	20,944	80,944
65,000	3.00%	19,144	84,144
65,000	3.00%	17,194	82,194
70,000	3.00%	15,244	85,244
70,000	3.00%	13,144	83,144
70,000	3.00%	11,044	81,044
75,000	3.00%	8,944	83,944
75,000	2.13%	6,694	81,694
80,000	2.13%	5,100	85,100
80,000	2.13%	3,400	83,400
80,000	2.13%	1,700	81,700
\$ 1,200,000		\$ 378,182	\$ 1,578,182

Notes:
Series 2021 Bonds issued pursuant to a successful referendum on April 17, 2021.

Total Debt Service			
Total Principal	Total Interest	Total Debt Service	Total Debt Service
4,360,000	1,102,443	5,462,443	
4,500,000	879,001	5,379,001	
5,135,000	657,791	5,792,791	
5,540,000	482,056	6,022,056	
6,425,000	284,344	6,709,344	
55,000	27,344	82,344	
60,000	25,144	85,144	
60,000	22,744	82,744	
60,000	20,944	80,944	
65,000	19,144	84,144	
65,000	17,194	82,194	
70,000	15,244	85,244	
70,000	13,144	83,144	
70,000	11,044	81,044	
75,000	8,944	83,944	
75,000	6,694	81,694	
80,000	5,100	85,100	
80,000	3,400	83,400	
80,000	1,700	81,700	
\$ 26,925,000	\$ 3,603,417	\$ 30,528,417	

Debt Limit Calculation

**Total
Debt Capacity
2.3% of EAV**

District EAV of Taxable Property, 2021
Total \$3,781,079,971.00
\$3,781,079,971.00

Statutory Debt Limitation (2.3% of EAV) **\$86,964,839.33**

Applicable Debt:	Final Maturity Date	Total Outstanding	Total Applicable
Series 2012	1/1/2023	\$430,000	\$430,000
Series 2015	1/1/2027	\$8,880,000	\$8,880,000
Series 2016	1/1/2026	\$8,500,000	\$8,500,000
Series 2017	1/1/2024	\$7,915,000	\$7,915,000
Series 2021	1/1/2041	\$1,200,000	\$1,200,000
Total		<u>\$26,925,000.00</u>	<u>\$26,925,000.00</u>

Legal Debt Margin **\$60,039,839.33**

General Obligation Limited Tax Bond Capacity

Debt Service Extension Base (DSEB) Calculation			
Year	DSEB	CPI Increase	Cumulative Increase
Base	69,042.15		
2009	69,111.19	0.10%	69.04
2010	70,977.19	2.70%	1,935.04
2011	72,041.85	1.50%	2,999.70
2012	74,203.11	3.00%	5,160.96
2013	75,464.56	1.70%	6,422.41
2014	76,596.53	1.50%	7,554.38
2015	77,209.30	0.80%	8,167.15
2016	77,749.77	0.70%	8,707.62
2017	79,382.51	2.10%	10,340.36
2018	81,049.54	2.10%	12,007.39
2019	82,589.49	1.90%	13,547.34
2020	84,489.04	2.30%	15,446.89
2021	85,671.89	1.40%	16,629.74
2022	89,955.48	5.00%	20,913.33

DSEB Margin Calculation					
Levy Year	Bond Year	Debt Service Extension Base (DSEB) (1)	Series 2021 Bonds Total Debt Service	DSEB Margin	DSEB Margin At 2% CPI Growth
2021	2023	85,671.89	\$ 82,226	3,446.29	3,446.29
2022	2024	89,955.48	84,544	5,411.72	5,411.72
2023	2025	89,955.48	82,544	7,411.72	9,210.83
2024	2026	89,955.48	81,544	8,411.72	12,045.93
2025	2027	89,955.48	84,544	5,411.72	10,917.72
2026	2028	89,955.48	82,344	7,611.72	15,026.95
2027	2029	89,955.48	85,144	4,811.72	14,174.36
2028	2030	89,955.48	82,744	7,211.72	18,560.73
2029	2031	89,955.48	80,944	9,011.72	22,386.82
2030	2032	89,955.48	84,144	5,811.72	21,253.43
2031	2033	89,955.48	82,194	7,761.72	25,311.37
2032	2034	89,955.48	85,244	4,711.72	24,411.47
2033	2035	89,955.48	83,144	6,811.72	28,704.58
2034	2036	89,955.48	81,044	8,911.72	33,041.55
2035	2037	89,955.48	83,944	6,011.72	32,423.25
2036	2038	89,955.48	81,694	8,261.72	37,000.59
2037	2039	89,955.48	85,100	4,855.48	35,968.24
2038	2040	89,955.48	83,400	6,555.48	40,089.60
2039	2041	89,955.48	81,700	8,255.48	44,259.40
Total			\$ 1,578,182.00		

Debt Service Levy Impact

Levy Year	Bond Year	Equalized Assessed Value (EAV) (1)	Unlimited Tax General Obligation Bonds			Limited Tax General Obligation Bonds			Total	
			Unlimited Tax G.O. Debt Service	Tax Rate	Estimated Annual Tax on Average Home (2)	Limited Tax G.O. Debt Service	Tax Rate	Estimated Annual Tax on Average Home (2)	Tax Rate	Estimated Annual Tax on Average Home (2)
2021	2023	3,781,079,971	5,380,218	\$0.1423	\$113	82,226	\$0.0022	\$2	\$0.1445	\$114
2022	2024	3,856,701,570	5,294,458	\$0.1373	\$109	84,544	\$0.0022	\$2	\$0.1395	\$110
2023	2025	3,933,835,602	5,710,248	\$0.1452	\$115	82,544	\$0.0021	\$2	\$0.1473	\$117
2024	2026	4,012,512,314	5,940,513	\$0.1480	\$117	81,544	\$0.0020	\$2	\$0.1501	\$119
2025	2027	4,092,762,560	6,624,800	\$0.1619	\$128	84,544	\$0.0021	\$2	\$0.1639	\$130
2026	2028	4,174,617,811		\$0.0000	\$0	82,344	\$0.0020	\$2	\$0.0020	\$2
2027	2029	4,258,110,168		\$0.0000	\$0	85,144	\$0.0020	\$2	\$0.0020	\$2
2028	2030	4,343,272,371		\$0.0000	\$0	82,744	\$0.0019	\$2	\$0.0019	\$2
2029	2031	4,430,137,818		\$0.0000	\$0	80,944	\$0.0018	\$1	\$0.0018	\$1
2030	2032	4,518,740,575		\$0.0000	\$0	84,144	\$0.0019	\$1	\$0.0019	\$1
2031	2033	4,609,115,386		\$0.0000	\$0	82,194	\$0.0018	\$1	\$0.0018	\$1
2032	2034	4,701,297,694		\$0.0000	\$0	85,244	\$0.0018	\$1	\$0.0018	\$1
2033	2035	4,795,323,648		\$0.0000	\$0	83,144	\$0.0017	\$1	\$0.0017	\$1
2034	2036	4,891,230,121		\$0.0000	\$0	81,044	\$0.0017	\$1	\$0.0017	\$1
2035	2037	4,989,054,723		\$0.0000	\$0	83,944	\$0.0017	\$1	\$0.0017	\$1
2036	2038	5,088,835,818		\$0.0000	\$0	81,694	\$0.0016	\$1	\$0.0016	\$1
2037	2039	5,190,612,534		\$0.0000	\$0	85,100	\$0.0016	\$1	\$0.0016	\$1
2038	2040	5,294,424,785		\$0.0000	\$0	83,400	\$0.0016	\$1	\$0.0016	\$1
2039	2041	5,400,313,280		\$0.0000	\$0	81,700	\$0.0015	\$1	\$0.0015	\$1
2040	2042	5,508,319,546		\$0.0000	\$0		\$0.0000	\$0	\$0.0000	\$0

Note: (1) Current equalized assessed value for the District as of the 2021 levy year. Assumes a 2% annual growth. Subject to change.
 (2) Average home value assumed to be \$255,400 based on the 2017-21 US Census American Community Survey for the County. Assumes the homeowner receives the annual homeowner's exemption.

Bond Rating History

- Current bond rating:
 - Moody's A1/Positive Outlook
 - S&P: A / Stable
- Ratings were downgraded beginning between 2012 and 2015 due to operating deficits.
- Beginning 2017, the District's bond rating stabilized and has begun to be upgraded due to strong financial performance.

Moody's		
Date	Rating	Action
6/2/2021	A1/ Positive	Outlook Change
2/13/2019	A1	Upgrade
3/15/2017	A2 / Stable	Outlook Change
5/26/2015	A2 /Negative	Downgraded
8/27/2012	A1	Downgraded

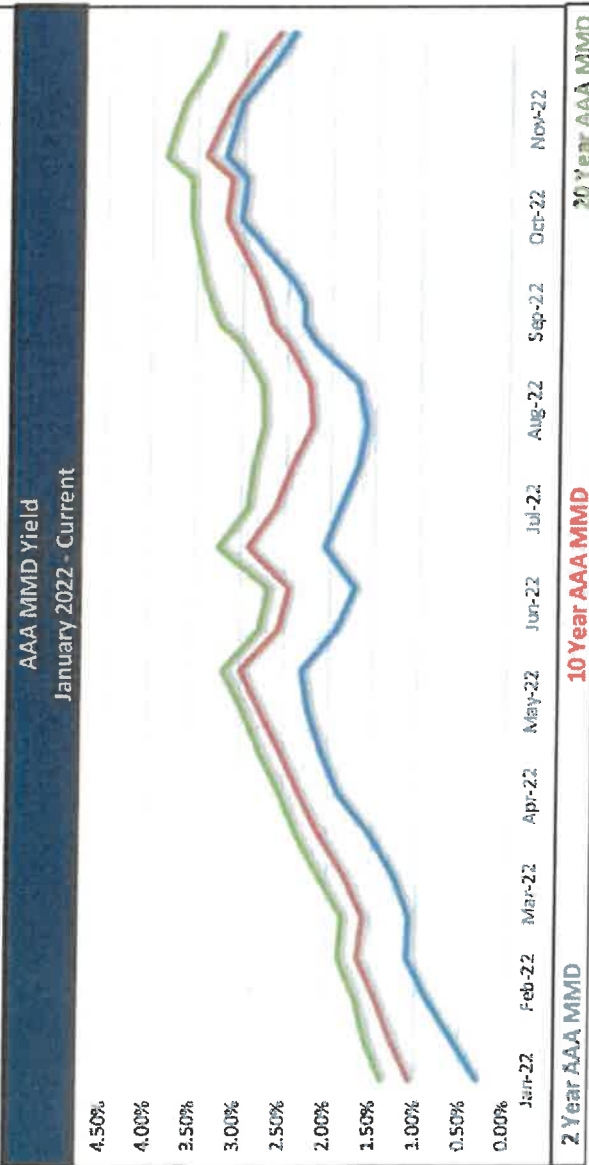
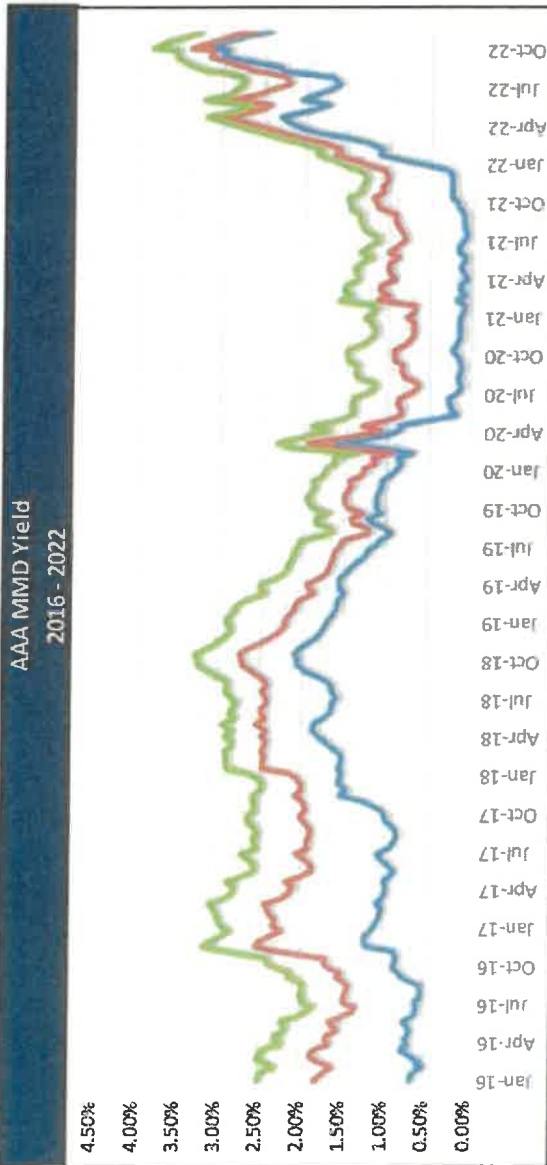
Standard and Poor's		
Date	Rating	Action
3/11/2020	A / Stable	Upgrade
3/11/2020	A / Stable	Upgrade
4/2/2015	A- / Negative	Downgraded
5/1/2014	A / Negative	Downgraded
5/7/2012	A+ / Stable	Downgraded

Current Rating Factors ¹

- **Credit Strengths:**
 - Large, diverse, growing tax base with strong income levels.
 - Strong fund balance and liquidity relative to budget size.
 - Modest pension burden.
- **Credit Challenges:**
 - Elevated debt burden relative to operations.
 - Above average fixed costs.
- **Factors that may lead to an upgrade:**
 - Moderation of debt burden and fixed costs.
 - Continued growth in reserves.

¹ – Source: Moody's Investors Service Credit Opinion, Dated June 2, 2021.

Market Snapshot



Market Indicators (amounts are in millions)			
Rate/Index	Current	Last Week	Annual Low
Bond Buyer 20-Bond Index	3.65%	3.72%	\$5,177.70
Bond Buyer 11-Bond Index	3.55%	3.62%	\$732.80
Bond Buyer Revenue Bond Index	3.93%	4.00%	\$3,098.00
10- Year Treasury	3.54%	3.71%	
30- Year Treasury	3.64%	3.74%	
30-Day Visible Supply	Current	Annual High	Annual Low
Total	\$12,315.80	\$19,580.30	\$5,177.70
Competitive	\$4,311.80	\$5,474.10	\$732.80
Negotiated	\$8,004.10	\$15,825.00	\$3,098.00
New-Issue Sales	Current	Last Week	Two Weeks
Long-Term Bonds	\$5,892.90	\$3,485.10	\$1,296.00
Negotiated Bonds	\$4,285.20	\$1,442.40	\$1,167.00
Competitive Bonds	\$1,604.70	\$1,994.10	\$97.80
Short-Term Bonds	\$173.50	\$285.90	\$89.30

Footnotes:

-AAA MMD Yields represent the fair market offer side for most liquid and available credits in each ratings category as determined by MMD. the above data provided by Thomson Reuters Municipal market data.

-General obligation bonds maturing in 20 years are used in compiling these bond buyer indexes. The 20-bond index has an average rating equivalent to Moody's Aa2 and S&P's AA, while the 11-bond index is equivalent to Aa1 and AA-plus. (No average Fitch rating is provided because Fitch does not rate one of the bonds.) The 11 bonds used in the higher-grade index are marked with an asterisk. Source: The Bond Buyer.

-30-Day Visible Supply reflects the total dollar volume of bonds to be offered at competitive bidding and through negotiation over the next 30 days. It includes issues scheduled for sale on the date listed along with anticipated offerings listed in that day's Competitive Bond Offerings" and "Negotiated Bond Offerings" tables published on BondBuyer.com.