

# Forest Preserve District of Cook County, Illinois Annual Appropriation Ordinance

For Fiscal Year Beginning January 1, 2023

**BE IT ORDAINED** by the Board of Commissioners of the Forest Preserve District of Cook County:

That this Ordinance be and the same is hereby termed the "Annual Appropriation Ordinance" of the Forest Preserve District of Cook County (the "District") for the fiscal year beginning on the first day of January, A.D. 2023.

That the amounts herein set forth be and the same are hereby appropriated for the several objects and purposes specified herein for the fiscal year beginning on the first day of January, A.D. 2023.

That, for the purpose of administrative detail and accounting control, the appropriations herein specified are made in accordance with the standard classification of accounts as adopted by the Board of Commissioners of the District. The Chief Financial Officer and the heads of departments of the District shall administer the amounts appropriated in this Annual Appropriation Ordinance by accounts and by code numbers conforming to such standard classifications within the discretion of the Chief Financial Officer, if necessary.

That the salaries or rates of compensation of all officers and employees of the District as hereinafter named, when not otherwise provided by law, shall be in accordance with the salaries and rates of compensation of the officers and places of employment as fixed in the Resolutions adopted by the Board of Commissioners of the District prior to the adoption of the Annual Appropriation Ordinance and shall not be changed during the year for which the Appropriation is made, except that the Board of Commissioners may direct the officers of the District by Resolution to expend all or any portion of the appropriation herein contained entitled "Personnel Services Adjustments" according to prearranged plans of classification and/or salary adjustments, and except further that the Board of Commissioners may direct the officers of the District to expend all or any portion of the Appropriation herein contained reserved for wage adjustment for per diem or monthly employees to conform to prevailing rates.

That, whenever appropriations for salaries or wages of any office or place of employment are supported by detailed schedule, all expenditures against such appropriations shall be made in accordance with such schedule subject to modification by direction or approval of said position and classification plan by the Board of Commissioners of the District.

That, no payroll item shall be approved by the Comptroller or paid by the Treasurer for a sum exceeding the amount in said schedule, or modified schedule, except that the Board of Commissioners may direct the proper officials of the District to expend all or any part of the appropriation herein contained for scheduled salary adjustments in wages of employees, when approved by the Board of Commissioners of the District.

That the amounts appropriated under classification other than salaries and wages to any department of the District shall be fixed under the following conditions:

- Insofar as practicable, all contract and open market orders for purchases to be charged against such appropriation shall be based upon specifications for various classes of supplies, materials, parts or equipment already provided or hereinafter to be provided by the Board of Commissioners of the District.
- All open market orders issued by any department for supplies, materials, parts or equipment, for which specifications shall have been prescribed, shall contain a description of the goods ordered conforming to such standard specifications.
- The Purchasing Agent shall, in auditing claims for goods delivered on open market order, determine through inspection or otherwise, whether the goods to be delivered conform to such standard specifications.
- Before entering into contracts for goods or services for one hundred-fifty thousand dollars (\$150,000.00) or more, the proposed contract and specifications shall be submitted to the Board of Commissioners of the District for approval.

That the heads of departments are hereby prohibited from incurring any liabilities against any account in excess of the amount herein authorized for such account, except as otherwise approved by the Board of Commissioners of the District.

That for fiscal year 2023, estimates of assets, revenues and fees available for appropriation, and amounts appropriated, specifying purposes therefore are as detailed on **Attachment A**.

That the budgeted Fund Balance level for the corporate fund is in accordance with the Board- adopted Fund Balance policy. (See **Attachment B**)

That the Chief Financial Officer and the Comptroller are authorized to correct any factual errors in the Annual Appropriation Ordinance and to implement the adopted Amendments with any required internal modification.

**BE IT FURTHER ORDAINED** that this Ordinance shall take effect and be in full force and effect from and after its passage, approval and publication according to the terms of law.

APPROVED:

*Toni Preckwinkle*

Toni Preckwinkle, President Board of Commissioners of the Forest Preserve District of Cook County, Illinois

Frank J. Aguilar	Bill Lowry
Alma E. Anaya	Donna Miller
Luis Arroyo, Jr.	Stanley Moore
Scott R. Britton	Josina Morita
John P. Daley	Kevin B. Morrison
Dennis Deer	Sean M. Morrison
Bridget Degnen	Peter N. Silvestri
Bridget Gainer	Deborah Sims
Brandon Johnson	

## Attachment A

### FOREST PRESERVE DISTRICT OF COOK COUNTY, ILLINOIS SUMMARY OF APPROPRIATION SOURCES, AND TAX LEVY FOR FISCAL YEAR BEGINNING JANUARY 1, 2023

Breakdown of Proposed Budget by Funding Source

Fund	Property Tax Revenue	Uncollectible & Refunds	PPRT Tax	Non-Tax Revenue	Fund Balance	Fund Transfer	Budget Total
Corporate	\$69,529,376	(\$2,151,574)	\$5,155,715	\$8,973,211	\$1,000,000	(\$22,300,000)	75,206,728
Self Insurance	0	\$0	0	30,000	1,000,000	7,500,000	8,530,000
C&D	31,556,431	(\$881,000)	0	0	0	0	30,675,431
Debt Service	12,582,674	0	3,561,737	0	0	0	16,144,411
Pension	3,627,129	0	403,014	0	0	0	4,030,143
Zoological	18,284,927	(\$548,548)	586,439	0	0	0	18,322,818
Real Estate	0	0	0	0	3,000,000	9,300,000	12,300,000
Capital Improvement	0	0	0	0	0	5,500,000	5,500,000
Resident Watchman	0	0	0	223,000	0	0	223,000
Botanic Garden	11,348,070	(\$340,442)	278,465	0	0	0	11,286,093
<b>TOTAL</b>	<b>\$146,928,607</b>	<b>(\$3,921,564)</b>	<b>\$9,985,370</b>	<b>\$9,226,211</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$182,218,624</b>

## Attachment B

### Corporate Fund Balance Policy

#### INTRODUCTION

The District's Corporate Fund is used to fund and account for the general operations of the District, and is funded primarily by tax receipts and certain other non-tax revenues. In governmental accounting, the balance sheet shows the current financial resources and liabilities of the fund. Accordingly, the balance sheet of the District's Corporate Fund shows the current financial resources of the District together with its current liabilities. The difference between the current financial resources available in the Corporate Fund and its liabilities is the Fund Balance. The Fund Balance is generally divided into Reserved and Unreserved. This policy establishes a guideline for the Corporate unreserved fund balance, and how the guideline is implemented.

#### UNRESERVED FUND BALANCE LEVEL

The District will endeavor to have a sufficient unreserved fund balance for the Corporate Fund to mitigate the risk stemming from 1) revenue fluctuations, 2) unexpected emergency expenditures, and temporary periods of negative cash flow. To this end, a minimum fund balance shall be budgeted annually that is the total of the following percentages:1

- Revenue Fluctuations: 5.5 percent of Corporate Fund Gross Revenues
- Unexpected Expenditures: 1 percent of Corporate Fund Expenditures
- Insufficient Operating Cash: 8 percent of Corporate Fund Expenditures

## IMPLEMENTATION OF THE FUND BALANCE POLICY

The District's Chief Financial Officer (CFO) is responsible for implementing this policy and the District's designated Auditor must certify the necessary calculations. In any given year, the President may request that the Board waive this policy as operations demand. However, it is the intention of the President and the Board that this policy is adhered to in normal years. If, in any given year, the fund balance declines below the level specified by this policy, budgeted increases in the Fund Balance should be made over a maximum three-year period to bring the fund balance in accordance with the policy.

1 These percentages assume an allowance for uncollectible receivables based on a moving 5-year average of uncollected receivables and a minimum employee turnover of 5 percent. Use of the Working Cash fund is also assumed.

## Position Summary

	2022		2023	
	TOTAL FTEs	TOTAL SALARIES	TOTAL FTEs	TOTAL SALARIES
<b>Full-Time Employee Corporate</b>				
5110-Office of the General Superintendent (Office)	26	2,410,357	33	2,945,964
5120-Finance & Administration (Office)	20	1,916,682	22	2,137,031
5122-Human Resources (Office)	7	627,120	8	734,343
5131-Resource Management (Office)	59	4,109,498	73	5,167,646
5135-CEP (Office)	52	3,549,937	59	4,052,723
5140-Permits, Rentals & Concessions (Office)	12	875,801	12	914,314
5152-Landscape Maintenance (Office)	145	8,010,870	153	9,011,516
515354 - Facilities & Fleet Maintenance	58	4,384,719	61	4,808,166
5160-Legal (Office)	11	1,101,272	12	1,240,504
5170-Law Enforcement (Office)	134	9,667,608	136	9,758,814
5180-Planning & Development (Office)	18	1,634,134	18	1,688,037
<b>Full-Time Employee Total</b>	<b>542</b>	<b>\$38,287,998</b>	<b>587</b>	<b>\$42,459,057</b>
<b>Part Time/Seasonal Employee</b>				
5110-Office of the General Superintendent (Office)	2.4	80,402	2.9	113,782
5131-Resource Management (Office)	2.5	81,796	2.5	85,124
5135-CEP (Office)	33.8	1,086,206	34.8	1,141,468
5140-Permits, Rentals & Concessions (Office)	5.1	167,682	12.5	424,045
5152-Landscape Maintenance (Office)	44.5	1,791,806	37.0	1,635,670
515354 - Facilities & Fleet Maintenance	2.5	161,439	2.5	170,113
5180-Planning & Development (Office)	0.5	10,400	0.5	17,680
<b>Part-Time/Seasonal Total</b>	<b>91.3</b>	<b>\$3,379,731</b>	<b>92.7</b>	<b>\$3,587,883</b>
<b>Corporate Total</b>	<b>633.3</b>	<b>\$41,667,730</b>	<b>679.7</b>	<b>\$46,046,940</b>

## Estimated Revenues and Available Sources

### FOREST PRESERVE DISTRICT OF COOK COUNTY, ILLINOIS COMPARISON OF ESTIMATED CORPORATE FUND REVENUE AND AVAILABLE SOURCES FOR FISCAL YEAR BEGINNING JANUARY 1, 2023

Tax Revenue	2022	2023	% Change
411010-Property Tax Revenue	\$53,237,798	\$67,377,802	27%
411050-Property Replacement Tax	2,874,289	5,155,715	79%
<b>Total Tax Revenue</b>	<b>\$56,112,087</b>	<b>\$72,533,517</b>	<b>29%</b>
<b>Non-Tax Revenues</b>			
411310-Concessions	\$167,300	\$411,700	146%
411330-Equestrian Licenses	45,000	45,000	0%
411070-Investment Earnings	336,000	403,200	20%
411210-Golf Revenue	655,547	1,180,000	80%
411230-Picnic Permits	1,617,507	1,625,500	0%
411270-Campgrounds	635,900	671,000	6%
411340-Winter Sports Activities	10,000	10,000	0%
411350-Pool Revenue	546,527	437,222	-20%
411360-Fees	2,832,281	2,730,699	-4%
411390-Fines	205,557	217,890	6%
411460-Other Revenue	1,359,642	1,241,000	-9%
<b>Total Non-Tax Revenue</b>	<b>\$8,411,261</b>	<b>\$8,973,211</b>	<b>7%</b>
<b>Total Tax and Non Tax Revenues</b>	<b>\$64,523,348</b>	<b>\$81,506,728</b>	

#### Other Financing Sources

411490-Fund Balance Contributions	\$1,100,000	\$1,000,000	-9%
<b>Total All Revenues</b>	<b>\$65,623,348</b>	<b>\$82,506,728</b>	<b>26%</b>
Transfer to Real Estate Fund		(7,300,000)	
<b>Total Corporate Operating Revenue</b>		<b>\$75,206,728</b>	

## Budgeted Expenditures and Other Uses

### FOREST PRESERVE DISTRICT OF COOK COUNTY, ILLINOIS CORPORATE FUND BUDGETED EXPENDITURES AND OTHER USES FOR FISCAL YEAR BEGINNING JANUARY 1, 2023

Category / Department	Personnel Services*	Program Expenses**	Total
5110-Office of the General Superintendent	\$3,594,854	\$1,367,400	\$4,962,254
5120-Finance & Administration	2,574,070	229,691	2,803,761
5122-Human Resources	890,688	193,097	1,083,785
5131-Resource Management	6,520,797	258,546	6,779,343
5135-CEP	6,080,296	2,331,140	8,411,436
5140-Permits, Rentals & Concessions	1,608,906	515,000	2,123,906
5152-Landscape Maintenance	12,478,648	842,104	13,320,752
515354-Facilities & Fleet Maintenance	6,197,577	5,332,250	11,529,827
5160-Legal	1,569,721	341,000	1,910,721
5170-Law Enforcement	12,267,872	513,000	12,780,872
5180-Planning & Development	2,135,548	144,950	2,280,498
5199-District-Wide Services	327,153	6,892,422	7,219,575
<b>Total</b>	<b>\$56,246,128</b>	<b>\$18,960,600</b>	<b>\$75,206,728</b>

\* Includes Salary, Employee Transportation and Travel, Health Insurance, Life Insurance, Dental Plan, Vision Plan, and Vacancy/Turnover Adjustment.

\*\* Includes Professional Contractual Services, Material & Supplies, Utilities, Equipment and Fixtures, Building and Construction, and Other Expenses.